



Big Lakes Developmental Center, Inc.
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TO: Representative Adam Smith, Chair
Members of House Committee on Taxation

FROM: Lori B. Feldkamp, Big Lakes President & CEO

DATE: February 15, 2024

RE: HB2685 – Sales Tax Exemption for Registered Charitable Organizations

My name is Lori Feldkamp and I am the President and CEO of Big Lakes Developmental Center, Inc. For over 50 years, Big Lakes has provided services for individuals with I/DD that enable them to live and work in their home communities in Riley, Geary, Pottawatomie and Clay counties. Big Lakes' mission is to deliver quality services that promote choice, independence and inclusion for persons with intellectual and developmental disabilities. These services include day programs, employment services and residential supports. We provide services 24/7 for 140 individuals with I/DD.

Big Lakes stands as a proponent of HB2685 with a small amendment to provide clarification for I/DD providers of residential supports.

The costs for goods and services has increased dramatically the last few years due to inflation. For many years, Big Lakes has had a sales tax exemption that applies towards goods and services purchased for our day and employment programs. However, this exemption does not apply to purchases made while we provide residential supports. It is confusing for our staff to interpret and apply these different standards when making purchases and a burden for our accounting staff to ensure compliance. We would recommend deleting "except purchases of goods for human habitation" from the regulation in order for the sales tax exemption to be applied to all the charitable work we provide.

The money Big Lakes would save by having a sales tax exemption applied towards the entirety of our charitable operations, while not a large amount, would help further our mission as a nonprofit organization and relieve us of an unnecessary regulatory burden. Your support of this bill would be greatly appreciated by all I/DD providers like Big Lakes around the state. Thank you for your consideration.

Contact Information:

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