



February 16, 2023

Jami Reeve,  
Kansas Appleseed Center for Law and Justice  
Opponent Testimony on SB 248 (Verbal)  
Senate Committee on Assessment and Taxation

Members of the Senate Committee on Assessment and Taxation:

Thank you for the opportunity to testify today on Senate Bill 248, which would repeal the sales tax legislation signed into law and create a new sales tax exemption for just healthy foods. Kansas Appleseed Center for Law and Justice is a nonprofit, nonpartisan organization dedicated to the belief that Kansans, working together, can build a state full of thriving, inclusive, and just communities.

This bill is a broken promise to Kansans.

Last year, we applauded when House Bill 2106, which eliminated the food sales tax over three years, received strong bipartisan support and was signed into law. While many of us had hoped that the food sales tax would be eliminated in its entirety in one year and have remained hopeful that we could see work together to make that happen this year, we still celebrated that bipartisan success. Less than a year later, after just one adjustment that decreased our sales tax to 4 percent, this body is now considering renegeing on that promise.

Yet again, the struggles of Kansas families are being ignored.

At Kansas Appleseed, it is our duty to remind not just this body, but every Kansan that too many of our neighbors are food insecure:

- 1 in 10 Kansans do not have enough to eat for every meal.<sup>1</sup>
- 1 in 7 Kansas children do not have enough to eat for every meal.<sup>2</sup>
- 1 in 4 Kansas kids lived in a household that could not always afford to eat nutritious meals in the past twelve months.<sup>3</sup>

By repealing last year's legislation to eliminate the food sales tax, this bill would be taking money out of a family's pocket that could be better spent on food. When families live on the edge, and when grocery bills remain high, every dollar – every cent – counts.

This bill also ignores the limited access to healthy foods that many Kansans experience. One in six Kansans live in a food desert,<sup>4</sup> an area in which residents don't have the financial or transportation

---

<sup>1</sup>[https://data.ers.usda.gov/reports.aspx?StateFIPS=20&StateName=Kansas&ID=17854#Pcb2234895ef744e88eeb87569440ee80\\_2\\_39iT0](https://data.ers.usda.gov/reports.aspx?StateFIPS=20&StateName=Kansas&ID=17854#Pcb2234895ef744e88eeb87569440ee80_2_39iT0)

<sup>2</sup> <https://www.feedingamerica.org/hunger-in-america/kansas>

<sup>3</sup> [https://www.americashealthrankings.org/explore/health-of-women-and-children/measure/food\\_sufficiency/state/KS](https://www.americashealthrankings.org/explore/health-of-women-and-children/measure/food_sufficiency/state/KS)

<sup>4</sup><https://www.ers.usda.gov/data-products/food-access-research-atlas/state-level-estimates-of-low-income-and-low-access-populations/>



resources to get to supermarkets or grocery stores, which means they must rely on dollar stores or convenience stores. In Wichita, approximately 25% of the city's residents do not have access to healthy food. According to the Wichita Master Food Plan, 44 square miles of the city is considered a food desert.<sup>5</sup> Rural communities also struggle with lack of access to grocery stores and families must compromise on the groceries they buy based on the store they can travel to. These Kansans should not be penalized with sales tax on foods that aren't on the approved list simply because they don't have access to certain stores.

Not only does this bill reinstate a regressive sales tax, it takes it one step further and punishes Kansans based on where they live. This bill would bring harm to your own community members, and I urge you to vote no.

Thank you for the opportunity to testify today. I am happy to answer any questions at the appropriate time.

---

<sup>5</sup> <https://www.wichita.gov/FoodPlan/Documents/Final%20Food%20System%20Master%20Plan.pdf>