



Opponent: SB 248

February 20, 2023

Dear Chairwoman Tyson and Members of the Committee on Assessment and Taxation:

The members of the Kansas Food and Farm Coalition are united in our opposition to SB 248. We are opposed to this bill, as we believe it would damage Kansas families' access to food, and create an undue administrative burden on Kansas small businesses. In particular, SB 248 would:

- **Result in a tax increase on Kansas families.** Last year, many of you voted to reduce the state sales tax on *all* food items. Restricting the reduction to just this short list of “healthy” foods would result in a net tax increase on the many food items that don’t make this short list. In many ways, SB 248 is akin to “soda taxes” which have been implemented with mixed results across the country.
- **Reduce Kansas families’ access to food.** Our organizations are committed to improving food security in our communities. By offering a sales tax exemption on only this short list of “healthy” items, Kansas families will have less choice and overall reduced access to food.
- **Create an unfair administrative burden on Kansas businesses.** This legislation would create a patchwork sales tax exemption that would be extremely difficult to implement, especially for small rural grocers who may lack modern point-of-sale technologies.
- **Drive grocery sales to neighboring states with lower sales tax rates on food.** Kansas grocers in border communities have already experienced this reality for years, and SB 248 just puts them right back into the position of competing with the lower tax rates in neighboring states. This will reduce the competitiveness of these Kansas-based businesses.

Please reject SB 248. Although we understand that the intent is likely to help Kansas eat healthier, this limited list of “healthy” items that qualify for the exemption will not achieve this goal.

Respectfully,

Harvesters
Kansas Food Action Network
Kansas Rural Center
KC Healthy Kids

The Kansas Food and Farm Coalition (FFC) is a group of long-standing Kansas nonprofit organizations concerned about our food system - from farm to fork. In recognition of how interwoven food system issues are, these organizations have come together to support policies that grow Kansas communities' local food systems. This includes policies that support small and mid-sized farms, increase production and sales of locally grown foods, increase access to healthy food for all, and improve food security in our communities.
