



February 17, 2023

Senator Caryn Tyson  
Chairwoman  
Senate Committee on Assessment and Taxation  
Room 548-S, State House  
300 SW Tenth Street  
Topeka, KS 66612-1504

Re: Opposition to [SB 248](#)

Dear Chairwoman Tyson and Members of the Committee,

On behalf of the National Confectioners Association (NCA), I am writing to express our opposition to SB 248. As written, this legislation creates a new and arbitrary definition of “healthy food” to be exempted from state taxes while unfairly imposing taxes on other food products including candy.

As the makers of chocolate, candy, gum and mints, the confectionery industry plays an important role in the economy. We create good-paying jobs in the manufacturing sector and support thousands of additional American jobs throughout the economy. In Kansas, the confectionary industry represents a \$307.2 million economic output, pays \$77.8 million in wages, directly employs 1,780 people, and indirectly supports more than 3,701 additional jobs.

We oppose discriminatory actions such as this exclusion of some food groups and not others from taxes, because it burdens retailers, distributors, and manufacturers while unfairly impacting consumers. Current ingredient shortages and supply disruptions in the food manufacturing sector are already having a tremendous impact on the availability and cost of food in Kansas and across the country.

SB 248 defines “healthy food” without scientific basis. And it doesn’t take into account the unique nature of confectionery items. Consumers understand that chocolate and candy are treats. People in the U.S. enjoy chocolate and candy 2-3 times per week, averaging about 40 calories per day and just one teaspoon of added sugar per day.

Finally, by singling out our products for taxation, Kansas food manufacturers and retailers will be placed in the position of having to fully understand which items are taxed, program their systems to calculate the right tax on the right items (if they have that capability), and answer questions from unhappy customers.

We appreciate your interest in tax policies that benefit Kansas residents. Respectfully, reimposing taxes on some candy while exempting other foods is not the right approach. State legislatures across the country have consistently rejected discriminatory taxes on candy products for years and in some cases have repealed them after enactment due to public outcry.

For these reasons, we strongly oppose SB 248.

Sincerely,

*Brian M. McKeon*

Brian M. McKeon  
Senior Vice President, Public Policy  
National Confectioners Association