



*Jim Howell*  
*Chair Pro Tem*

*Commissioner – Fifth District*  
*Board of County Commissioners*  
*Sedgwick County, Kansas*

Date: March 15, 2023  
To: Senate Committee on Ways and Means  
Re: SB309 – Opponent Testimony

Dear Chairman and Members of the Committee:

I am writing to express opposition to SB309. This bill is intended to backfill the impact of revenue loss from the Sales Tax elimination on Food. I am opposed primarily for THREE reasons.

- 1) Sales Tax is not a static amount. Please see the attached chart that shows just Sedgwick County's portion of the countywide 1% sales tax. The bottom line (with the Y-Axis Scale on the right) shows the approximate revenue from food sales. The top line is the total revenue and the middle line shows what we would have left had the provisions in SB309 was implemented 10 years ago and the Legislature would choose to not appropriate funds to replace those losses. But SB309, if funded, would help but is entirely misses the point that Sales Tax is not a flat line. We saw an average 2.2% increase year over years during the last decade.
- 2) SB309 starts with \$220,000,000 to fund the losses to local governments however, that likely only covers the first year and then what will happen when the budgets get tight in the future. This is exactly what happened under LAVTR. It is incredibly ironic that SB309 wipes LAVTR from the statutes. People despise property taxes but that is exactly where this revenue need to go. That is all Local Government has left.
- 3) The Sales Tax was Voter Approved and that included food. Local electeds answer to the voters and this decision should be up to local government. States that don't have a state Sales Tax on Food, many of the counties and cities in those states still levy a sales tax on food. The voters I have talked with have confirmed what I personally think: I would rather pay 1% sales tax on groceries than see a Property Tax increase or see services cut.

Please trust the local officials to manage this issue at the local level. Use the \$220M for infrastructure projects such as fully fund the State Mental Health Hospital in the SG Co region.

Sincerely,

Jim Howell  
Sedgwick County Commissioner, Pro Tem, District 5

