

February 15, 2017



Annie McKay, President and CEO  
Kansas Action for Children  
Testimony in Support of Senate Concurrent Resolution 1604  
Senate Assessment and Taxation Committee

Chair Tyson and Members of the Committee:

Thank you for the opportunity to provide testimony in support of Senate Concurrent Resolution 1604. Kansas Action for Children's vision is to make Kansas the best state to raise a child, and our organization shapes health, education, and economic policies that benefit Kansas children and their families. Tax policies implemented since 2012 have undermined the financial well-being of working families. **For that reason, we support gradually and responsibly lowering the food sales tax rate as a part of a comprehensive tax reform package.**

**The current food sales tax rate is too high.** Kansas is one of only seven states to fully tax the sale of groceries and has the second-highest food sales tax rate in the nation. County and city governments levy additional taxes, bringing the total sales tax rate as high as 11% in some areas and pushing some Kansas communities far above the national average.

**The high food sales tax hurts Kansas families.** Food is a basic necessity for Kansas' families. According to the Institute on Taxation and Economic Policy, the state's increasing reliance on sales tax hurts Kansas' poorest residents. The lowest 20% of income earners in Kansas pay an average of 11.1% of their income in state and local taxes, compared with 3.6% for the top 1% of earners.

**Lowering the food sales tax makes healthy food more affordable.** The cost of healthy food can be a major barrier for Kansas families. Ensuring Kansas kids have access to healthy foods not only improves their health, but also improves their ability to learn and their prospects for the future.

Lowering the sales tax on food would benefit all Kansans, especially those who are struggling to feed their families. As policymakers craft a comprehensive tax reform package, Kansas Action for Children supports lowering the food sales tax rate to help Kansas families afford groceries. Thank you for the opportunity to support Senate Concurrent Resolution 1604, and please do not hesitate to contact me ([annie@kac.org](mailto:annie@kac.org)) if you have any questions or if we can provide any additional information.

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