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Christie Appelhanz, Executive Director
Children's Alliance of Kansas
In support of Senate Concurrent Resolution 1604
Before the Senate Assessment and Taxation Committee

Chairwoman Tyson and Members of the Committee,

Thank you for the opportunity to provide testimony in support of Senate Concurrent Resolution 1604. Children's Alliance represents 17 private, nonprofit member agencies that coordinate child welfare activities and programming across Kansas to strengthen families. We support placing a constitutional amendment on the next statewide general election ballot so Kansans can vote on a stair step reduction in sales tax on food from the current 6.5% to 2%.

## The current sales tax negatively impacts families involved in the child welfare system.

Kansas has a record over 7,000 kids in foster care. The National Academies of Science reports that three-fourths of child maltreatment incidents nationwide involve neglect, not abuse. As examples of neglect, the Kansas Department for Children and Families lists "failure to provide the child with food, clothing, or shelter necessary to sustain the life or health of the child." The simple, definitional fact is that every time we burden a family with excessively high taxes on food, we increase the likelihood of child maltreatment.

## A healthy home is especially crucial for vulnerable children.

Eliminating the state sales tax on groceries would improve the health of thousands of Kansans. Too many Kansas families are an illness away from losing everything, including the children entrusted to their care. Studies show children at risk of or living in foster care are at nutritional risk and often experience health problems and illnesses which may increase their nutritional needs. Access to healthy food can help improve outcomes for vulnerable children.

## A strong economy helps build strong families.

Families aren't like the weather – mysterious and unchanging. The difference between the "good" ones and the "bad" ones is often largely financial. At 6.5%, the food tax is second highest in the nation. It takes a toll on rural grocery stores, their employees, local economies and residents. Eliminating sales tax on groceries could boost economic activity and build stronger Kansas families.