

## KANSAS RURAL CENTER

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February 5, 2023

Proponent
Written Testimony in Support of HB 2111
House Taxation

Chairman Smith and Members of the House Taxation Committee:

I appreciate the opportunity to provide written testimony as a proponent of HB 2111. I'm the Executive Director of the Kansas Rural Center, which has been working to build an economically viable, ecologically sound and socially just farming and food system for Kansans for over 40 years. This year our organization has joined with partners to form the Kansas Food and Farm Coalition. The Kansas Food and Farm Coalition is a group of long-standing Kansas nonprofit organizations concerned about our food system - from farm to fork. One of the key goals of our Food and Farm Coalition is the immediate elimination of the sales tax on food.

I'm writing to support HB 2111 Establishing a 0% state rate for sales and use taxes for food and food ingredients and providing a sales tax exemption for children's diapers and feminine hygiene products. While Kansas is currently on a path to slowly eliminate the state sales tax on food and food ingredients, we believe the prompt elimination of sales tax on food and food ingredients will help all Kansans as they save money with each food purchase, but it will also have an additional benefit for many farmers. Farmers who market their farm products directly to consumers must manage many tasks to run a successful operation, making cropping decisions, managing weather, controlling weeds and pests, marketing their products and managing their business' finances. Removing the burden of sales tax collection from them will help simplify the task of running a successful direct to consumer business for these farmers. This will not only help the farmers and their businesses but provide additional value for communities across Kansas. As we have seen during the pandemic, when larger supply chains are disrupted, the local food system and farmers selling products directly to consumers is critical to food security and community resilience. We also believe that the elimination of taxes on children's diapers and feminine hygiene products can provide important tax relief on necessities beyond food.

HB2111 will provide a benefit to all Kansans, and it will especially support farmers who market their products directly to consumers. We ask the committee to support this bill.

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