



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

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House Taxation Committee  
March 21, 2023  
HB 2457

Kansas Association of Counties  
Neutral Testimony

Chairman Smith and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on HB 2457, which would make several changes to Kansas tax law, including changing the income tax rate to 4.95%, establishing a 0% state rate for the food sales tax while leaving the local portion untouched, and increasing the property tax exemption for residential property from the statewide school levy.

The Kansas Association of Counties is neutral on the bill overall because we do not take a position several portions of the bill. KAC is, however, a proponent of establishing a 0% state sales tax rate for food. KAC is a proponent of this as positive legislation for Kansas residents, while also acknowledging the importance of keeping the full local sales tax in place for communities. This bill keeps this important revenue stream available for county governments to use to pay for services such as the local hospital, law enforcement, road and bridge projects, ambulance service, county jails, and basic property tax relief.

Thank you for the opportunity to present this perspective on this legislation.

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