



---

KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

Timothy R. Graham, Timothy.Graham@knea.org  
Director of Government Relations & Coalitions  
Written Testimony – Proponent  
Senate Committee on Assessment & Taxation  
Senate Bills 21,29,55  
January 19, 2023

Chair Tyson, members of the Committee, my name is Tim Graham, Director of Government Relations for Kansas NEA. Thank you for the opportunity to submit testimony in support of the proposal for a sales tax “holiday” on school supplies.

Kansas NEA supports a progressive tax system where tax policy does not create an unfair burden on low-income individuals and families. Sales tax, by its nature, is a regressive tax.

Kansas NEA has also been a loud voice regarding the fiscal health of the state. We are always cautious in looking at changes to tax policy, particularly if it appears that proposed changes could jeopardize the health of the Kansas budget.

At the current time, Kansas’ fiscal health is strong. Despite the health of our Kansas economy, inflation continues to be an issue for families across the nation. Kansas retailers are also struggling to compete with internet retailers. Retailers in border counties not only have to compete with online sales but with retailers in our border states with different rates.

Due to all these factors, we support this legislation. A sales tax “holiday” on school supplies is welcomed relief for Kansas families, a tool to ensure that students have full access to the supplies critical to their learning experience, and as a boost to Kansas retail establishments.

With that said, it would be our preference that this bill -- like the plan to reduce the food sales tax -- simply exempt taxes at the state level and hold local units of government harmless.

We thank you for your time.