



March 20, 2017

RE: HB 2384

Chairman and Members of the House Taxation Committee,

I am writing on the behalf of the City of Lenexa as a member of the Kansas Recreation and Park Association to express concern for HB 2384. Thank you for the opportunity to address the committee to provide comment in opposition to any attempt to include HB 2384 changes which would create barriers for our patrons of government-operated facilities that charge a fee for dues or memberships for recreation.

The proposed legislation does not foster community engagement in healthy lifestyles. Removing the sales tax exemption for government-operated facilities which provide recreation would create a barrier for our patrons which include a significant number of lower income Kansans as well as those with disabilities.

Communities who take pride in the quality of their citizens' lives invest in recreation and parks. These resources attract new businesses, preserve wildlife habitat and improve the physical and mental health of citizens of all ages and from all walks of life. As such, KRPA is committed to supporting public policies and investments that promote and enhance recreation activities and park services. Most importantly, we are a vehicle for giving communities options to improve their health through parks and recreation initiatives.

Our recreation facilities are already subject to taxation by cities where they provide services to your constituents. Our current tax self-subsidizes recreation services with local funding for recreation opportunities. There is no reliance on state general funds for these local services.

As such, this additional tax creates a burden for our patrons. If implemented, it will have a negative impact on the number of people able to use our services. Public agencies reach a broad audience with varying degrees of ability to pay for recreational opportunities. By way of example, it is believed this will disproportionately impact lower income Kansans and those who do not have access to any other facility.

As recreation services continue to focus on supporting and building healthy communities, we can ill afford to add another barrier for the public to access opportunities to remain or achieve a healthy lifestyle. As chronic disease and obesity rates increase dramatically across the state, we should be focusing on breaking down barriers to an active and healthy lifestyle.

For these reasons, we stand opposed to amendments or legislation that would subject municipally-operated gyms, recreation centers or wellness centers to Kansas sales tax.

Thank you for your time and careful consideration.

Gary Ristow

Lenexa Parks & Recreation Director

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