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Written Testimony in Support of HB 2091 – Refundable Food Sales Tax Credit
House Tax Committee, Rep. Adam Smith, chair
January 28, 2021

Mr. Chair, members of the Committee:

Thank you for the opportunity to testify today. My name is Rabbi Moti Rieber, and I am executive director of Kansas Interfaith Action, a statewide, multi-faith issue-advocacy organization that “puts faith into action” by educating, engaging and advocating on behalf of people of faith and the public regarding critical social and economic justice issues. I write today in support of HB 2091.

A key public policy concern of the faith community is poverty and hunger. The Bible of course contains literally dozens of teachings regarding the need to care for the poor. This goes to the core of how we see our call as people of faith: the responsibility to serve those in need, though charity yes, but also through alleviating the burdens that are put on people of need through public policy. Every Mainline Protestant, Catholic and Jewish denomination has made statements to this effect, but I’ll quote one, the United Methodist Church’s Social Principles:

It is especially important to note that the causes of hunger are intricately related to the problems of poverty and greed. Hunger cannot be dissociated from people and systems that keep people in poverty.¹

In Kansas, before the pandemic, 368,770 people were struggling with hunger - and 129,780 of them children. 1 in 8 people in Kansas struggle with hunger, for children, the number is 1 in 5.² In the past year, thousands of Kansans have experienced economic crisis caused by the pandemic and recession, including job loss, housing insecurity, and food insecurity. In the last quarter of 2020, 17% of Kansas families said that they had had some period of food insecurity.

Over the past 10 years Kansas’ tax system has been skewed to put more of the burden on lower income people, who pay significantly higher percentages of their incomes in taxes than higher-income people do. A big part of that is the food sales tax. Kansas’ food sales tax is the second highest in the nation, and Kansas is one of the few states that taxes food at the same level as luxury consumer items. In a bitter irony, the food sales tax makes lower-income Kansans more food insecure.

Until 2012 we had refundability of food sales tax, meaning that people who don’t file taxes were still able to get the benefit of the program. Refundability was wiped out for the same reason that the food sales tax was raised: to try to fill a budget hole caused by ill-advised tax cuts for upper income people. It is time to begin to redress that imbalance by reestablishing the refundability of the food sales tax credit.

The best way state government has available to it to alleviate the burden of poverty and near-poverty is state programs that provide immediate assistance, such as SNAP and the Earned Income Tax Credit. With this bill we could add the refundability of the food sales tax credit to this list. It would have almost immediate effect in helping

¹ 2016 Book of Resolutions, #4051, “The United Methodist Church, Food, Justice and World Hunger.”

² <https://www.feedingamerica.org/hunger-in-america/kansas>

people through difficult times. It would begin to address the imbalance – the injustice – in Kansas’ tax system, and most importantly, it would help Kansas families put and keep food on the table. The faith community urges you to support HB 2091.

Thank you for your attention.

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