



United Community Services of Johnson County

Date: January 27, 2021

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Julie K. Brewer, Executive Director
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Chairman Smith and Members of the Committee on Taxation

Thank you for the opportunity to testify **in support of HB2091**. United Community Services of Johnson County (UCS) is a nonprofit agency that provides data analysis, leads collaborative planning, and mobilizes resources to enhance the availability and delivery of health and human services in Johnson County and the surrounding region.

At 6.5%, the Kansas tax on food is the second highest in the nation. In Johnson County, once county and city sales tax rates are factored in, the average sales tax rate (including food for home preparation) is 9.294%*.

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UCS is committed to building a community where all people have the opportunity to achieve their individual potential. We believe in the importance of supporting programs and services that are invested in the success of our community's most vital resource - its people.

Pre-pandemic data demonstrated that almost than 32,000 residents in Johnson County live in poverty, 5% of the population. More than 80,000 residents, or 13.6% of the population, are low-income defined as 200% of the federal poverty level. The purchase of groceries consumes a higher portion of low-income households' disposable income, resulting in lower-income households paying a larger portion of their income in taxes than higher income households.

Kansas is one of only 13 states that include food for at home preparation in the state sales tax base and one of only six that taxes them at the full retail sales tax rate. **We support a refundable food sales tax credit as a tool to support low-income, working families, and low-income seniors as they strive to maintain a stable household.**

The current COVID 19 pandemic has demonstrated the fragility of many working families across Kansas who have become increasingly cost burdened in their housing, healthcare, and other necessities such as access to nutritious food for their families. **Fiscally responsible measures such as the refundable food sales tax credit is an important intervention Kansas legislature can enact as we move to recovery for all Kansans.**

Executive Director
 Julie K. Brewer

UCS advocates for the advancement of fiscal and taxation policies that support citizens' ability to reach and maintain economic stability.

**Source: U.S. Census ACS 2019 1-year date; Johnson County Government <https://www.iocogov.org/fqa/7656>*

