



To: Representative Adam Smith, Chair and Members, House Taxation Committee

From: Rachel Monger, Vice President of Government Affairs, LeadingAge Kansas

Date: March 18, 2021

**Testimony in Support of Senate Bill 147**

LeadingAge Kansas is the state association for not-for-profit and faith-based aging services. We have 160 member organizations across Kansas, which include not-for-profit nursing homes, retirement communities, hospital long-term care units, assisted living, homes plus, senior housing, low-income housing, home health agencies, home and community-based service programs, PACE and Meals on Wheels. Our members serve more than 25,000 older Kansans each day and employ more than 20,000 people across the state.

As outlined above, LeadingAge Kansas serves over 160 not for profit senior care providers across the state who provide every possible iteration of services to seniors in their communities. Midland Care Connection is one of the few, if not only, organizations without a nonprofit sales tax exemption. We understand the reluctance of many lawmakers in broadening the list of sales tax exempt categories in our state, however the lack of a sales tax exemption for Midland Care Connection seems to be less of a conscious policy decision and more of a quirk in nonprofit senior care definitions. The innovative ways Midland Care Connection has chosen to serve northeast Kansas seniors has meant that they do not quite fit into the long-standing nonprofit senior care exemptions that other more traditional LeadingAge Kansas members have benefited from over the decades.

Midland Care Connection is a truly unique senior care provider deeply rooted within the larger Topeka area and whose community benefit is hard to overstate. Since its founding in 1978, Midland Care Connection has largely served low-income seniors in the northeast Kansas area. Midland Care services have allowed many seniors at risk of institutionalized care to stay in their homes and age in place, particularly low-income seniors who are at highest risk of premature nursing home placement. Providing services to allow seniors to live in the community with safety and dignity, while also saving the Medicaid program large amounts of money makes Midland Care Connection the very embodiment of what policymakers seek to encourage and support in modern day senior care. A sales tax exemption to further support the mission and activities of Midland Care Connection is long overdue.

We ask the committee to please support passage of Senate Bill 147.