

**STATE OF KANSAS**



**Senator Elaine Bowers  
District 36**

Assessment and Taxation  
in Support of SB 60  
Oral Testimony  
February 2, 2023

Thank you for the opportunity to testify before you on SB 60 today. Over the summer, I was approached by several people asking why they had to pay sales tax on processing of meat at the locker plants. I believe the reduction of sales tax on food prompted the calls as confusion of why isn't it reduced and why are we paying sales tax on service of processing the meat.

As I always tell people and students at home – a bill is simply an idea and if granted a hearing after the revisors prepare the bill, we can discuss the pros and cons of the idea in the legislative arena.

There are conferees behind me who can speak to the meat industry in depth. I simply wanted to bring the tax exemption before the Senate Tax Committee for discussion.

Senator Elaine Bowers