2/5/2017 Jan Gallagher seeker032@yahoo.com

Dear Chairman Steven Johnson and the members of the House Committee on Taxation:

I am writing in support of Comprehensive Tax Reform (HB2237).

I was outsourced by Sprint several years ago and have not found full time employment since. I am living of savings and am extremely frugal. Fortunately, I live close to State Line and shop in Missouri for groceries due to lower sales tax rates. I urge you to lower the grocery tax rate.

As a tax accountant I immediately saw that the lower tax rate was a shell game. It removed most of the itemized deductions on Schedule A, thus lower the deductions available. This as you know, increases the amount that is taxable. The effective tax rate stayed the same or increased for some. This is a devious means to gain popularity by saying Kansas reduced its tax rate to those who do not understand taxes.

I have a son with a disability whose greatest desire is live independently. His case management was greatly decreased when Kan-care was implemented. The low rate of around \$9.75 per hour without benefits to hire qualified people is proving to be impossible. He has 24/7 care and cannot find people who will accept this rate. Consequently, he has been left alone for long periods and his health is deteriorating at an accelerated rate. The constant threat of more budget cuts to the waivers in also adding additional stress. You have no idea what it is like to watch someone you love and gave birth to die daily. Caregivers in nursing homes receive higher pay and get benefits. This is discrimination, and the rates for self direct participants need to reflect the going rate for this industry.

I moved to Kansas in 1997 because of the excellent reputation of the school system. I cannot say that today. I am concerned if Kansas keeps going at the current rate our property values will decrease because families will leave and Kansas will not be able to attract families into the State.

Thank you for your consideration, Jan Gallagher