



Date: March 21, 2017

To: House Committee on Taxation
From: Brian Bascue, Superintendent
Re: HB 2384

Chairman and Members of the Committee:

I am Brian Bascue and I am the Superintendent with the Newton Recreation Commission. I would like to provide each of you with some comments in opposition to any attempt to include in HB 2384 changes that would create barriers for patrons of government-operated facilities that charge a fee for dues or memberships for recreation. Does this legislation foster community engagement in healthy lifestyles? This is the question I ask myself when looking at any legislation. Removing the sales tax exemption for government-operated facilities which provide recreation would create a financial barrier for our patrons, which includes a significant number of lower income Kansans.

We believe communities that take pride in their quality of life invest in recreation and parks. Recreation and Park resources attract new businesses, preserve wildlife habitat and improve the physical and mental health of citizens of all ages. As such Newton Recreation Commission is committed to supporting policies that promote and enhance recreation activities and park services. Most importantly, we are a vehicle for giving communities options to improve their health through our member's services.

Our recreation facilities are already subject to taxation by cities where they provide services to our constituents. Our current tax subsidizes recreation services with our own local funding for recreation opportunities. We do not rely on state general funds for those local services. As such, we believe any additional tax creates a barrier for our patrons. If implemented, it will have a negative impact the number of people able to use our services. Public services reach a broad audience with varying degrees of ability to pay for recreation opportunities. By way of example, we believe it will disproportionately affect lower income Kansans and those who do not have access to any other facility.

As recreation services continue to focus on supporting and building healthy communities we can ill afford to add another barrier for the public to access opportunities to stay healthy. As chronic disease and obesity rates increase all across the state we should be breaking down barriers to a healthy lifestyle.

For these reasons I stand opposed to amendments or legislation that would subject municipally-operated gyms, recreation centers or wellness centers to Kansas sales tax. If you have any questions, feel free to contact me.

Thank you

Brian Bascue
Superintendent
Newton Recreation Commission