

**SB 440 Opponent Testimony - written only
Senate Assessment and Taxation Committee
Sales Tax exemption for Midland Care Connection
Dave Trabert - President
March 15, 2018**



Chairperson Tyson and Members of the Committee,

We appreciate this opportunity to submit written testimony in opposition to SB 440, which would provide a sales tax exemption for Midland Care Connection.

The organization no doubt provides a valuable service but Kansas already has a long list of sales tax exemptions, and we believe any further consideration of exemptions should be done in conjunction with a complete review of all existing exemptions. Ideally, that review should result in fewer exemptions and a lower rate. It's easy to make the case that a particular exemption is 'worthwhile' but the fact remains that every exemption contributes to citizens paying a higher rate.

Accordingly, we encourage the committee to reject SB 440 and thank the committee for its consideration.