



Wallace County Health Department

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Public Health
Prevent. Promote. Protect

Testimony of Wallace County Health Department to the
House Committee on Taxation
Proponent for HB 2091 • January 28, 2021

Chairman Smith and Members of the Committee:

Thank you for the opportunity to supply written testimony in support of House Bill 2091 regarding providing a refundable income tax credit for certain purchases of food and discontinuing the nonrefundable food sales tax credit. As a local health department, we are very concerned with ensuring access to healthy and affordable food.

HB 2091 will have a positive impact on health by shifting to a refundable income tax credit for food purchases. HB 2091 will allow the tax credit to go much further, as the current, nonrefundable credit experiences a lot less use than a refundable credit would see. This is because a refundable food sales tax credit allows tax filers to receive the difference if the credit amount exceeds their tax liability. Given their limited income, most low-income earners have little in the way of tax liability when they file their income taxes. As such, HB 2091 will broaden who can take advantage of the tax credit.

Local health departments like mine recognize the importance food plays in a healthy lifestyle. Sales taxes on food create a barrier for those with lower incomes. HB 2091's move to a refundable food sales tax credit will improve the system and allow more people to have access to quality food. It is for these reasons that we support HB 2091 and asks that you recommend it favorably.

Respectfully,

A handwritten signature in cursive script that reads "Aften Gardner, ADM".

Aften Gardner, ADM

Wallace County Health Department