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Date: January 25, 2022
To: The Honorable Adam Smith, Chair
House Taxation Committee
FROM: Glenda DuBoise, AARP Kansas State Director
RE: HB 2484, regarding reduction of sales tax on food

Dear Chairman Smith,

Chairman Smith and members of the House Taxation Committee, my name is Glenda DuBoise and I am AARP Kansas State Director. Thank you for this opportunity to present our testimony in support of House Bill 2484. AARP is a nonprofit, nonpartisan organization with a more than 285,000 members living in Kansas. AARP is dedicated to enhancing the quality of life for all as we age.

AARP supports the use of a progressive tax structure which, we believe, increases equity, and promotes long-term economic growth and budgetary stability. The cornerstone of such a structure is a progressive income tax with graduated rates and credits for low-income taxpayers and a corporate income tax.

Sales taxes, on the other hand, are regressive. People with low-incomes are usually burdened disproportionately because they spend a larger share of their income on these taxes than higher-income people do, and because the rate of the sales tax does not depend on the taxpayer's income. AARP cautions against excessive reliance on the sales tax.

(Over)



A sales tax on necessities, such as groceries, is especially onerous for older and lower-income individuals and families who may already be struggling to meet their daily needs. There are 65,000 Kansans 50 and older who were food insecure in 2020 and our state's existing tax on food likely exacerbates this insecurity.

Moreover, food insecurity is hitting some groups disproportionately. Stark racial and ethnic disparities in food insecurity have long existed among older Americans, and disparities only worsened between 2019 and 2020. Pre-pandemic, older Black Americans faced food insecurity at nearly three times the rate of their White counterparts. Now the difference is four-fold. Food insecurity also edged up among older Hispanic and Asian Americans.

A tax on groceries may require older Kansans to choose between the purchase of food for themselves and their families and other vital necessities, such as prescription drugs or heat.

Our older Kansans are our volunteers, our caregivers and our veterans and their contributions have been and continue to be vital. They surely deserve the ability to live with dignity in their retirement years. Eliminating the food tax so they can access nutritious food without having to sacrifice other essentials will help achieve this meaningful goal.

For these reasons, AARP Kansas supports HB 2484. We are asking for your careful and thorough consideration and approval regarding the reduction of sales tax on food.

Respectfully,
Glenda DuBoise

