



## TOBACCO FREE KANSAS COALITION

January 25, 2022

Representative A Smith, Chair  
Kansas House Committee on Taxation  
Re: Neutral Testimony on HB 2484

Dear Chair Smith and Committee Members,

The Tobacco Free Kansas Coalition (TFKC) is thankful for the opportunity to share this neutral testimony on HB 2484. TFKC is a statewide alliance of health, medical, education, law enforcement, health coalitions, parents, youth, and individuals advocating for laws, policies, and evidence-based program funding to significantly reduce tobacco use and addiction. Our mission is to eliminate commercial non-sacred tobacco use through advocacy, education, and collaboration to achieve health equity.

As leading state and local advocates concerned about the health and well-being of Kansans, we view a food sales tax decrease as an important conversation. That's why TFKC has, and continues to, support pairing an increase in the rate of tax on cigarettes and tobacco products, and establishing the cigarette and tobacco products cessation fund with a reduced sales tax rate for food and food ingredients.

### **Raising the tobacco tax saves lives, improves health.**

Tobacco use remains the leading cause of preventable death in the United States, killing more than 4400 people in Kansas each year.<sup>i</sup> An increase in the tobacco tax also will significantly decrease the number of youths who start smoking, increase the number of smokers who quit, cuts health care costs, and reduces deaths from lung and other cancers, heart attacks, strokes and other preventable diseases. An increase of \$1.50 per pack in the state's tobacco tax is projected to save 6400 lives.<sup>ii</sup>

An increase in the tobacco tax also can help address future state budget shortfalls. An increase of \$1.50 per pack on combustible tobacco, along with an increase in Other Tobacco Products (OTP) in parity, will raise an estimated \$98.5 million in revenue.<sup>iii</sup>

### **Much needed relief for Kansans struggling to buy food.**

HB 2484 proposes to eliminate the state sales tax on food, providing all Kansans with much needed relief at the grocery store. Kansas sales tax on food is among the top ten highest in the nation. An average family of four in Kansas spends about \$1100 on groceries each month.<sup>iv</sup> When you combine state and local sales taxes, some families pay up to 10 percent tax on food purchases which adds up to \$100 every month or \$1200 a year.<sup>v</sup>

Kansas' state sales tax on food puts an unfair burden on low-income families. A household in the lowest income group pays anywhere from 2.7 percent to 8.4 percent more of their income in taxes on groceries than does a household in the highest income level. A reduction in the sales tax rate for food would provide much needed relief for lower income families. And, the Kansas food tax takes a toll on rural grocery stores, their employees, and their communities. Reducing the sales tax on food would help Kansas grocers and put dollars back into the pockets of Kansans who need it most.

We invite Kansas House members to consider a \$1.50 per pack increase in the tobacco tax, as a worthwhile and available revenue source, which will save lives by preventing tobacco addiction.

Sincerely,

Tobacco Free Kansas Coalition  
Kari Rinker, Policy Committee Chair

Coalition Founding Members



American  
Heart  
Association.



American  
Lung Association.  
Kansas & Greater Kansas City



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#### References

<sup>i</sup> Campaign for Tobacco Free Kids, The Toll of Tobacco in Kansas (2021). <https://www.tobaccofreekids.org/problem/toll-us/kansas>

<sup>ii</sup> <https://www.tobaccofreekids.org/assets/factsheets/0281.pdf> or <https://www.fightcancer.org/policy-resources/state-tobacco-tax-increases-explanations-and-sources-projections-new-revenues>.

<sup>iii</sup> Campaign for Tobacco Free Kids, The Toll of Tobacco in Kansas (2021). <https://www.tobaccofreekids.org/problem/toll-us/kansas>

<sup>iv</sup> Federation of Tax Administrators. (2021) "State Sales Tax Rates and Food & Drug Exemptions." January 1, 2021. [www.taxadmin.org/assets/docs/Research/Rates/sales.pdf](http://www.taxadmin.org/assets/docs/Research/Rates/sales.pdf)

<sup>v</sup> Wichita State University. (2019) The Incidence of the inclusion of food at home preparation in the sales tax base. KC Healthy Kids White Paper. [https://governor.kansas.gov/wp-content/uploads/2019/11/6d\\_Food-For-At-Home-Prep-White-Paper-FIN.pdf](https://governor.kansas.gov/wp-content/uploads/2019/11/6d_Food-For-At-Home-Prep-White-Paper-FIN.pdf)