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Jami Reeve,
Kansas Appleseed Center for Law and Justice
Verbal Testimony in Support of SB 55
Senate Committee on Assessment and Taxation

Members of the Senate Committee on Assessment and Taxation:

Thank you for the opportunity to testify in support of SB 55, which would provide a sales tax holiday for school supplies. Kansas Appleseed Center for Law and Justice is a nonprofit, nonpartisan organization dedicated to the belief that Kansans, working together, can build a state full of thriving, inclusive, and just communities. I am the executive director of Kansas Appleseed, I am also a mom of a college freshman and a high school junior, and I am a school board member in Emporia.

From my own experiences, I know that preparing children to go back to school is expensive: new clothes, shoes, school supplies, new technology, school fees and adding money to the lunch account -- these are all big expenses that hit families in a short amount of time. According to the National Retail Foundation, in 2022, families planned to spend on average \$864 on back to school shopping, which included shoes, electronics, and clothing. Out of that \$864, \$140 was on school supplies.¹

These extra back to school expenses hit hard when a family is already struggling. During this current school year, 47% of Kansas students are receiving free and reduced-price meals while at school.² 154,000 Kansas children live in homes with a family income less than twice the federal poverty level.³ And 72% of Kansans who participate in the Supplemental Nutrition Assistance Program are in families with children.⁴ Too many Kansas families are being forced to make impossible decisions on how to manage an already tight budget and getting their kids ready to be back in school. A sales tax holiday, implemented this year, would provide some breathing room.

With just over two-thirds of Americans living paycheck to paycheck,⁵ a tax holiday would be a tremendous help for families. However, we encourage you to consider creating two tax holidays, two weekends in a row, in order to capture even more families. Families can often find themselves financially stretched midway through or at the end of their pay cycle, which means they could miss the tax savings because their payday didn't coincide with the tax holiday.

Thank you for the opportunity to testify in support of SB 55. I am happy to answer any questions at the appropriate time.

¹ <https://nrf.com/topics/holiday-and-seasonal-trends/back-school/back-class-data-center>

² https://datacentral.ksde.org/report_gen.aspx

³ <https://datacenter.kidscount.org/data/tables/5048-children-in-low-income-working-families-by-age-group?loc=18&loct=2#detailed/2/18/false/2048,1729,37,871,870,573,869,36,868,867/34,35,36/11455,11456>

⁴ https://www.cbpp.org/sites/default/files/atoms/files/snap_factsheet_kansas.pdf

⁵ <https://www.pymnts.com/wp-content/uploads/2022/12/PYMNTS-New-Reality-Check-December-2022.pdf>