



KANSAS
ASSOCIATION OF
COUNTIES

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Senate Assessment and Taxation Committee
February 2, 2023
SB 60

Kansas Association of Counties
Neutral Testimony – Written Only

Chairwoman Tyson and members of the Committee:

Thank you for allowing the Kansas Association of Counties to offer neutral testimony on SB 60, which would allow for a sales tax exemption for slaughtering and butchering services for meat that is for human consumption by the owner of the animal.

Sales tax exemptions are always a challenging topic for the Kansas Association of Counties and its member counties. KAC believes that a wide tax base helps distribute the tax burden in a way that it does not weigh too heavily on one particular category or class. KAC recognizes, however, that some activities and categories should properly be exempt because they either bring value to the community or are necessary to promote specific behavior.

KAC believes that any such exemptions should be targeted to a specific category or activity with a specific goal in mind. KAC does not take a position on this particular exemption, but would encourage the committee to consider what specific goal this exemption is targeted to achieve.

Thank you for the opportunity to present this perspective on this legislation.

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