

K-STATE
Research and Extension

Kansas Statewide Local Food Systems Virtual Town Hall

January 25, 2023

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Agenda for today

- 1) Five minute presentations by:
 - a. Kansas Department of Revenue- update on Kansas food sales tax changes
 - b. KSU Pollution Prevention Institute- food waste reduction efforts
 - c. Local food systems-related legislative update from KDA
 - d. Local food systems-related legislative update from KDHE
 - e. Questions
- 2) Open discussion about upcoming/ ongoing local food systems-related grants in KS:
 - a. KSRE USDA Regional Food Systems Program grant
 - b. Any others that would like to share
- 3) Brief announcements of upcoming local food systems events/initiatives in Kansas
- 4) Evaluation

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NOTE: Recordings and slides posted at: www.rrc.k-state.edu/localfood/index.html

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Reduction to State Sales Tax on Food

HB 2106 Sec 1

State Sales Tax Rate on Food & Food Ingredients 6.5%	State Sales Tax Rate on Food & Food Ingredients 4%	State Sales Tax Rate on Food & Food Ingredients 2%	State Sales Tax Rate on Food & Food Ingredients 0%
2022	2023	2024	2025

Only the state sales tax rate is reduced, the local sales tax rate(s) will still be applicable.

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Categories

- **Food and food ingredients**
 - Taxed at reduced rate of state sales tax **4%**
- **Prepared Food**
 - Taxed at full state and local sales tax rates **6.5%**
- **Non-food**
 - Taxed at full state and local sales tax rates **6.5%**

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The rate of state sales tax to be collected on the sale of a food product is based on whether the food product is a food and food ingredient or prepared food and is determined item-by-item

Food and Food Ingredients

- “Most” Grocery store food items
- Foods packaged by a manufacturer
- Fresh, raw food that may be purchased from a bulk vendor or from a local seller
- K.S.A 79-3602 provides the definition for what IS food and food ingredients

“FOOD AND FOOD INGREDIENTS”
K.S.A. 79-3602(2)

K.S.A. 79-3602 (2) “Food and food ingredients” means substances, whether in liquid, concentrated, solid, frozen, dried or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. “Food and food ingredients” includes bottled water, candy, dietary supplements, food sold through vending machines and soft drinks. “Food and food ingredients” does not include alcoholic beverages or tobacco.

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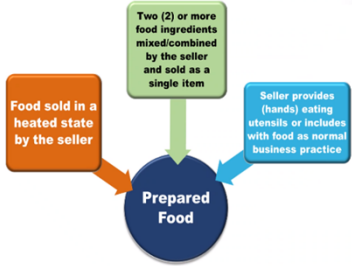
WHAT IS PREPARED FOOD?

HB 2106 Sec 1 Effective January 1, 2023


Food sold in a heated state by the seller

Two (2) or more food ingredients mixed/combined by the seller and sold as a single item

Seller provides (hands) eating utensils or includes with food as normal business practice



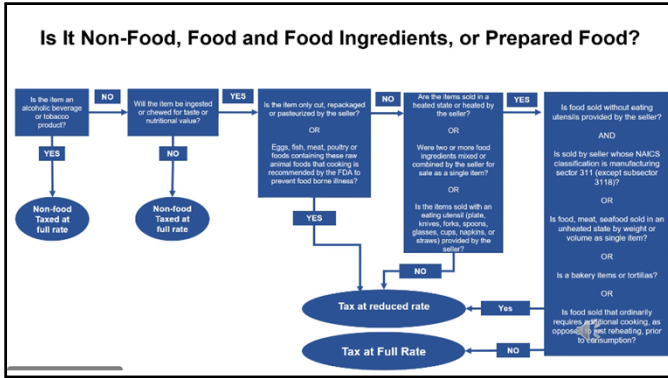
Prepared Food



PREPARED FOOD
K.S.A. 79-3602(3)

K.S.A. 79-3602 (3) (1) “Prepared food” means:
■ Food sold in a heated state or heated by the seller; or
■ two or more food ingredients mixed or combined by the seller for sale as a single item; or
■ food sold with eating utensils provided by the seller, including, but not limited to, plates, knives, forks, spoons, glasses, cups, napkins or straws. A plate does not include a container or packaging used to transport the food.

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Food Waste Reduction Efforts

January 25, 2023 - KSRE Town Hall
Jacob Larson, P2 Specialist at K-State Pollution Prevention Institute
Presentation funded through EPA R7 SMM Grant

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Background

- K-State College of Engineering - Engineering Extension
- Pollution Prevention Institute (PPI)**
 - Operating since 1989
 - Programs are 100% grant funded
 - Includes Intern Program (P2, SRA, SMM) and technical assistance to industries, communities, and institutions (no employee number restriction)

Vision
The Pollution Prevention Institute's vision is for a healthy Kansas environment that fosters environmental sustainability and economic growth.

Mission
The Pollution Prevention Institute's mission is to promote sustainability through environmental education and services to industry, institutions, and communities.

The Small Business Environmental Assistance Program's mission is to help Kansas small businesses comply with environmental regulations and identify pollution prevention opportunities.

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Reduction Efforts

- Mechanism?**
 - Grant funding:
 - USDA
 - EPA
 - KIHE
 - Others
 - As allowable by grant:
 - Learn
 - Act
 - Share

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Reduction Efforts

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- General flow:**
 - Observe operations
 - Perform waste audit
 - Develop report for partner w/ recommendations
 - Follow-up

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compare to →

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How do we achieve this? →

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compare to →

How do we achieve this? →

1. ID local champion
2. Consolidate tools
 1. Generalized thru RefED
 2. Localized through communication and research
3. Provide tools to champion

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Reduction Efforts

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compare to →

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Past and Present Partners

- Educational institutes**
 - KU
 - JCCC
 - Multiple K-12 schools
- Grocery stores**
- Restaurants**
- Hospitals**
- Wilson State Park**

Select reduction opportunities:

- 2018 - USD 497: 11.5 tons/yr
- 2018 - KU Dining: 67.4 tons/yr
- 2014 - 2x grocer locations: 41.7 tons/yr
- 2013 - 2x grocer locations: 48.7 tons/yr

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Questions?

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www.sbeap.org

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Local food systems-related legislative update from the Kansas Department of Agriculture

Kelsey Olson, Deputy Secretary, KDA
Kelsey.Olson@ks.gov

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Local food systems-related legislative update from the Kansas Department of Health and Environment

Trey Kuhlman, Legislative Liaison, KDHE
Trey.Kuhlman@ks.gov

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Agenda for today

- 2) Open discussion about upcoming/ ongoing local food systems-related grants in KS:
 - a. KSRE USDA Regional Food Systems Program grant
 - a. In the process of hiring Program Administrator position and will (hopefully) post the Program Coordinator position soon
 - b. Any others that would like to share
- 3) Brief announcements of upcoming local food systems events/initiatives in Kansas
- 4) Evaluation

NOTE: Recordings and slides posted at: www.rrc.k-state.edu/localfoods/index.html

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3) Brief announcements of upcoming local food systems events- all partners

- a) KSU now has a Graduate Certificate in Urban Food Systems that can be completed entirely online.
 - a) More information: <https://olathe.k-state.edu/academics/programs-graduate/certificates/urban-food-systems/>
 - b) Webinar available from: <https://www.youtube.com/watch?v=88Xlvb79gIo>

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Agenda for today

3) Brief announcements of upcoming local food systems events/initiatives in Kansas

- Upcoming KSRE events:
 - KDA/KSRE Farmers Market vendor/ Direct to consumer sales webinar series: Feb 6-10, noon-1PM
 - Note that ALL vendors wanting to accept SFMNP vouchers must take an interactive training this year
 - KSRE meat marketing workshops: Feb 3- Wichita; Feb 24: Olathe; March 3: Parsons
 - KC-area Food Business Conference- Olathe, March 9-10
- FSMA Produce Safety Alliance Grower Training
 - February 7 AND 8, 2023 – online; February 23, 2023 - Wichita, KS; March 1 AND 2- online
- GAPs Food Safety Plan Workshop
 - March 7, 2023 - online
- More! Mushroom Identification
 - March 15, 2023 - online
 - March 16, 2023 – online
- Many other events also available: <https://events.k-state.edu/ksre>
- Others

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3) Brief announcements of upcoming local food systems events/initiatives in Kansas

- Others

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Agenda for today

4) Evaluation: https://kstate.qualtrics.com/jfe/form/SV_0UnAmXNnEQ8Mhgi

- **Next Kansas local foods virtual town hall: April 26, 2023, 11AM CST**
- Register here: <http://events.constantcontact.com/register/event?llr=tvkeonpab&oeidk=a07eiewagatb0118b49>

– NOTE: Slides and recordings posted at: www.rrc.k-state.edu/localfoods/index.html

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