



3 April 2019

Representative Steven Johnson
Chair, House Taxation Committee

Representative Johnson and Members of the Committee:

The Overland Park Chamber of Commerce is happy to provide testimony in support of SB 104 – specifically on the provision related to the expense deduction provision added by the Senate Committee of the Whole. While we don't have an opinion on the other components of the bill, we wanted to take this opportunity to encourage you to act favorably on the bill with the expensing deduction component included.

As you are well aware, the repeal of this provision was included in the 2012 state changes as a part of what is commonly referred to as the "LLC exemption." Unfortunately, when the LLC exemption was subsequently repealed in 2017 the expensing deduction was not included.

Thank you for the opportunity to provide this testimony in support of the expensing deduction and we ask that you act favorably on it.

Kevin Walker

Vice President of Public Policy and Advocacy

Overland Park Chamber of Commerce