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To: House Taxation Committee
From: Mark Tomb, VP of Governmental Affairs
Date: 2/9/2023

Re: Written Only Testimony in Support of HB 2136

On behalf of the Kansas Association of REALTORS® (KAR), thank you for the opportunity to provide testimony in support of House Bill 2136, which would provide an income tax subtraction modification for sales of property subject to eminent domain.

KAR represents over 11,000 members involved in residential, commercial, and agricultural real estate and has advocated on behalf of the state's property owners for more than 100 years. REALTORS® serve an important role in the state's economy and are dedicated to working with our elected officials to create better communities by supporting economic development, a high quality of life and providing affordable housing opportunities while protecting the rights of private property owners.

The 2023 KAR Legislative Policy Statement provides:

REALTORS® believe in the fundamental right of all private property owners working through local governments to determine the highest and best use of their land. Further, we maintain that every citizen should have the right to acquire real property with the confidence and certainty that the value of such property will not be unreasonably diminished by governmental action at any level without just compensation or the owner's express consent.

No Kansan should have their real property impacted by government action without just compensation or their express consent. Providing the tax subtraction for income received because of Eminent Domain brings those harmed by the action a step closer to just compensation. Furthermore, the use of eminent domain in Kansas should be kept at a minimum. KAR has reaffirmed time and again that private property rights help uphold our system of free enterprise and shall always be one of our highest priorities.

Thank you for the opportunity to provide testimony in support of HB 2136. KAR respectfully requests that the House Taxation Committee act on HB 2136 favorably.