February 11, 2026

To: Chairman Tarwater and members of the House Commerce Committee
From: Jessica Lucas, President – Friends of Cedar Crest Association
RE: FoCCA and HB 2757 – Opponent Testimony – seeking amendment

Thank you for the opportunity to visit with you today about HB 2757. I'm here on one specific item in this bill – the repeal of the Friends of Cedar Crest Association tax credit. The Friends of Cedar Crest tax credit was a five-year opportunity that included our friends at the Eisenhower Foundation as well. That credit expired on December 31, 2025.

Individual Donor:
Contribute from $1,000 to $50,000
Receive up to $25,000 in tax credits from the state of Kansas
Tax credit is equal to 50% of donation up to $50,000

Corporate Donors or Privilege Tax Payers:
Contribute from $1,000 to $100,000
Receive up to $50,000 in tax credits from the state of Kansas
Tax credit is equal to 50% of donation up to $100,000

Tax credits are non-refundable and do not carry over.

The credit was 50 percent of the donor contribution and non-refundable, nor did it carryover. For five years, we offered this and developed several new donors as a result, many who faithfully give between $1,000 and $5,000 though we have had larger gifts. I know there are donors who will not give in 2026 as a result of the tax credit not being available.

That brings me to this bill – I am asking that Friends of Cedar Crest be removed from the repeal language in this bill. The tax credit on the books expired so there is no Friends of Cedar Crest tax credit available today. But we do have a bill below the line that would extend this tax credit. While a win is certainly removing our organization from the repeal, my preference is that the Friends of Cedar Crest Association is added to this language so we can continue to offer the same tax credit we've offered for the past five years. In the spirit of collaboration with our friends at the Eisenhower Museum in Abilene, I'd also propose including them as well.

It is cheaper for you to offer the donors to the Friends of Cedar Crest a tax credit than it is to pay outright with SGF for items at the home. The more private money we're able to raise, the fewer demands on the state for the maintenance, upkeep and preservation of the home. This small tax credit does prompt donations and is an incredible tool … a tool I especially would like to use in

2026 and 2027 as we're welcoming a new resident to the home. We can maximize donor opportunities if this is offered.

For those of you not familiar with the history of Cedar Crest, I offer the following for your reading pleasure.

The Friends of Cedar Crest tax credit was awarded in Topeka newspaper publisher, Frank P. MacLennan, took a visionary step and began constructing a French country chateau on a wooded hilltop west of Topeka. The home was designed by the Wight and Wight architectural firm in Kansas City and cost $60,000 to construct.

He completed his country retreat, named Cedar Crest, and moved his collection of 1500 books in the home before his death in 1933. Many of those books remain in the home's library today.

His widow, Madge Overstreet MacLennan, watched our state capital grow west toward her beloved retreat over the next twenty years. Upon her death in 1955, she acted upon her husband's request and bequeathed Cedar Crest to the State of Kansas, with the condition it be utilized as a home for the Governor. The state's gift also included MacLennan's collection of books and 244 acres of surrounding land, with the provision the land be designated as a park.

At the time, a home known as the Erasmus Bennett house at 8th and Buchanan served as the governor's residence, but the home was not well maintained. In 1960 the south portico collapsed in a heavy snowstorm. The failing condition of the Bennett house coincided with the generous gift by Madge MacLennan, and the legislature accepted the home, acreage, and books in 1957. However, it wasn't until 1962 that Governor John Anderson and his family moved to Cedar Crest.

When Governor Kelly moved into Cedar Crest in January 2019, her family became the 13th First Family to occupy the residence. Cedar Crest stands unique among our nations' Governors' residences. The three-story home is the smallest Governor's residence in the United States but includes the most land area of any executive residence. In 1982, it was officially listed on the National Register of Historic Places.

It was during the Carlin administration that the Friends of Cedar Crest Association was founded. Our mission states we exist to cooperate with the First Family and the Governor's Residence Advisory Commission to preserve, restore and enhance Cedar Crest, and encourage public awareness of and contribution to the historical and cultural importance of Cedar Crest.

In order to better serve Cedar Crest for the future, I respectfully request an amendment to HB 2757 to include the Friends of Cedar Crest Association and the Eisenhower Foundation in the tax credits offered by the state, using the same parameters established in 2020 when the tax credits were first awarded.