Testimony in Support of Kansas HB 2234
Sales Tax Exemption for Junction City Main Street

Chairman Smith and members of the Committee,

My name is Jordan McCann, Executive Director of Junction City Main Street. I respectfully submit this testimony in support of Kansas HB 2234, which would grant sales tax–exempt status to Junction City Main Street.

Junction City Main Street is a nonprofit organization operating under the nationally recognized Main Street America Approach, focused on economic development, historic preservation, and downtown reinvestment. Our work directly supports small businesses, increases private investment, and strengthens local tax bases through sustained downtown activity.

Granting sales tax exemption would improve fiscal efficiency by allowing Junction City Main Street to allocate a greater share of existing resources toward programmatic and capital investments rather than administrative costs. As a nonprofit that reinvests all revenue locally, sales tax exemption ensures that donor contributions, sponsorships, and grant funds are used to their maximum intended impact.

The exemption would enable increased investment in:

- Small business development and entrepreneurship support
- Downtown infrastructure and façade improvements
- Events and initiatives that drive tourism and regional visitation
- Public-private partnerships that leverage local and state dollars

This exemption does not reduce economic activity. When Junction City Main Street spends money, it's spent locally, supporting downtown businesses, driving sales, and encouraging reinvestment. While the organization would pay less in sales tax, that would be balanced by increased budget to invest in our downtown projects such as façade grants, design elements, entrepreneurial programs and events.

HB 2234 aligns with the State of Kansas' long-standing support for community-based economic development and recognizes the role of Main Street organizations as effective, accountable partners in revitalization efforts. This legislation creates no new program, requires no additional oversight, and provides a targeted tool to improve the efficiency of an existing, proven model.

For Junction City this policy allows a nonprofit revitalization organization to deliver greater economic return with fewer public resources.

I respectfully urge the committee to support Kansas HB 2234. Thank you for your consideration.

Respectfully,

Jordan McCann

Jordan McCann
Executive Director
Junction City Main Street