



## **Testimony in Support of House Bill 2446**

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**Business**

### **Testimony in Support of HB2585** **House Committee on Taxation** **Wednesday, February 7, 2024**

Chair and members of the committee, I am pleased to submit testimony in support of HB2585. NFIB Kansas is the leading small business organization in Kansas representing small and independent businesses. A non-profit, nonpartisan organization founded in 1943, NFIB Kansas represents the consensus views of its nearly 4,000 members in Kansas.

House Bill 2585 would exclude services for installing or applying tangible personal property for the reconstruction, restoration, remodeling, renovation, repair or replacement of a building or facility from taxation.

Simply, HB 2585 would rectify the disparity in commercial and residential tax rates for reconstruction, remodeling, and renovation. Under current law, these same services are taxed differently based on whether the construction is commercial or residential. This paradigm differentiates tax rates on services and creates unnecessary disparity, without regard for how all services create and maintain jobs and positively impact the economy.

NFIB believes that tax policy ought to be fair, equitable and encourage economic growth. Importantly, this bill will free up finite and much-needed resources that small business owners need for capital project reinvestments that will grow their business and contribute to the Kansas economy.

Thank you for the opportunity to provide comments today and we urge you to pass out HB2585 favorably.