



SUMNER COUNTY
ECONOMIC
DEVELOPMENT
Empowering our Shared Communities

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February 21, 2025

House Committee on Tax
Kansas House of Representatives
Kansas State Capitol
300 SW 10th Ave.
Topeka, KS 66612

Re: Testimony in Support of House Bill No. 2276 – Kansas Small Business Ad Tax Credit

Dear Chairman Adam Smith and Members of the Committee,

I am writing to express my strong support for the Kansas House Bill 2276, the Small Business Tax Credit Bill. This legislation is a crucial step toward providing financial relief and marketing opportunities for small businesses, helping them remain competitive and thrive in today's economy.

As the Executive Director of Sumner County Economic Development Commission, I understand the challenges small businesses face in advertising against national brands. HB 2276 offers essential support by reducing advertising costs, leveling the playing field, and encouraging long-term growth. Specifically, the bill provides a tax credit covering up to 50% of advertising expenses in the first year, making high-impact marketing more affordable for small businesses. By making advertising more accessible and cost-effective, the bill helps small businesses compete with larger corporations. Furthermore, its multi-year credit structure—offering 50% in the first year and 25%, therefore encourages businesses to maintain advertising efforts, leading to consistent revenue growth.

This legislation also fosters job creation by enabling businesses to expand operations and hire more employees as they attract more customers. Additionally, it strengthens brand awareness and customer loyalty by ensuring businesses remain top-of-mind for consumers, driving repeat customers and stronger brand recognition. HB 2276 offers essential financial flexibility by permitting businesses to carry forward unused credits for up to ten years, thereby enhancing benefits even during periods of economic downturn.

Moreover, the bill offers immediate financial relief through a straightforward tax credit that directly reduces costs while driving revenue. Studies have shown that local broadcast advertising, including TV and radio, remains one of the most effective ways to reach customers and increase sales. By enabling small businesses to leverage these platforms, the bill ensures that their messages reach the right customers in their communities, enhancing credibility and trustworthiness in ways that digital-only campaigns cannot.

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HB 2276 is a meaningful step toward fostering small business success in Kansas. I respectfully urge you and your colleagues to support its passage and help create a more competitive and prosperous business environment. Thank you for your time and dedication to serving the people of Kansas.

Sincerely,

Stacy L. Davis

Stacy L. Davis
Executive Director