

■ FRIENDS OF ■ HISTORIC PRESERVATION

Friends of Historic Preservation
Testimony in Support of SB 227
March 11, 2025

Chairman Smith and Members of House Taxation Committee. I am Terry Humphrey, Executive Director of Friends of Historic Preservation, a nonprofit coalition championing public policy that promotes historic preservation and downtown development in Kansas.

I am honored to testify supporting SB 227, a bill that will enhance an essential economic development program. Since its inception more than 20 years ago, the state's historic rehabilitation tax credit program has contributed over a billion dollars to the Kansas economy. The program takes deteriorated buildings in urban and rural areas and rehabilitates them to meet community needs in a way that celebrates our state's rich culture and history.

Tax credits help bridge gaps in the financing needed to bring abandoned and derelict buildings up to code and back into use. Only the state's most significant buildings qualify, and these projects receive no historic tax credits until completion.

Kansas property owners can receive a rehabilitation tax credit of up to 40% of qualified expenditures on qualified buildings. The tax credit percentage is tiered based on city population.

Examples of Historic Tax Credit projects in some of your districts include Wichita's Broadview and Ambassador Hotels, Topeka High School, the Lowell School in Salina, Kansas City Kansas City Hall, and the Junction City Downtown Historic District.

The proposed legislation would bring equity to the state's historic rehabilitation tax credit program on larger projects in communities of all sizes, raising the credit from 25% to 40% on large projects in communities whose populations exceed 9,500. Currently, only projects in cities with a population below 9,500 are eligible for the 40% credit.

Friends of Historic Preservation appreciates your consideration of these changes and we are happy to stand for any questions you may have.

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