



To: Chairman Smith and Members of the House Committee on Taxation
From: American Institute of Architects, Kansas Chapter, Terry Humphrey, Executive Director
Re: Written Proponent for SB 227
Date: March 11, 2025

Chairman Smith and members of the Committee, thank you for the opportunity to express AIA Kansas's support for SB 227. AIA and AIA Kansas policy platforms support efforts to promote and incentivize historic rehabilitation, including programs like the state historic tax credit.

Historic rehabilitation projects are beneficial in a multitude of ways. Existing structures have embodied carbon, and rehabilitating them saves carbon emissions that would otherwise occur during a demolition and new construction project. Historic buildings also contribute to communities' character and culture in a way that cannot be replicated with new construction.

SB 227 enhances an existing state program with a proven track record. The state historic tax credit has been crucial in the preservation and rehabilitation of several buildings across the state, including the Orpheum Theatre and Union Station in Wichita, Jayhawk Tower in Topeka, Midland Theater in Coffeyville, the First Presbyterian Church in Junction City, the Stiefel Theatre in Salina, and the Colonial Fox Theatre in Pittsburg.

AIA Kansas strongly encourages your support for SB 227. There are many worthy historic buildings across the state that need additional funding to be made possible, and the enhancements in SB 227 will make those projects viable.

Thank you.