

**TESTIMONY
HOUSE COMMITTEE ON TAXATION
SENATE BILL NO. 227**

Matt Allen, City Manager, City of Garden City, KS

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On behalf of the Southwest Kansas Coalition

March 11, 2025

Support

Chairman Smith and Members of the Committee,

Thank you for the opportunity to submit written testimony on behalf of the Southwest Kansas Coalition (SKC) in support of Senate Bill No. 227. The Southwest Kansas Coalition, which includes the cities of Dodge City, Garden City, and Liberal, was formed to advocate for policies that address the unique economic, social, and infrastructural challenges of our region. One of our key priorities is the preservation and revitalization of our historic downtowns and commercial properties, which serve as critical assets to our communities and regional economy.

Community and Cultural Impact

The State Historic Rehabilitation Tax Credit Program is not only an economic tool but also a mechanism to preserve the character and identity of our communities. Many historic buildings in Southwest Kansas serve as cultural landmarks and gathering spaces, anchoring downtown districts and fostering civic pride. By increasing the tax credit to 40% for cities, townships, and unincorporated areas with a population of 50,000 or less, SB 227 ensures that small communities can preserve their history while adapting these structures for modern use.

Preserving these historic sites also enhances tourism, attracts visitors, and reinforces a sense of place that strengthens local identity. Without this financial incentive, many property owners would be unable to maintain and rehabilitate these structures, leading to their deterioration and potential loss. Investing in historic preservation is an investment in the longevity and resilience of our communities.

Enhancing Regional Economic Development

The success of Southwest Kansas is directly tied to the vitality of our small businesses and local economies. Historic preservation tax credits play a crucial role in encouraging private investment in aging structures, many of which require substantial rehabilitation costs. Without such incentives, property owners may struggle to justify the expense of renovations, leading to deterioration, vacancy, and ultimately, economic decline.

By strengthening SB 227, the Legislature would provide Southwest Kansas with a powerful economic development tool that can help transform neglected properties into vibrant commercial

spaces, residential units, and community gathering places. This program is not just about preserving history; it is about shaping the future of our region by making strategic investments that support long-term economic resilience.

Conclusion

For these reasons, the Southwest Kansas Coalition strongly urges your support of Senate Bill No. 227. Expanding the historic preservation tax credit will enable our communities to preserve their history while fostering economic development and revitalization. We appreciate your time and consideration and respectfully request your favorable recommendation of this bill.

Respectfully submitted,

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