



To: Senator Tyson and Members of the Senate Assessment and Taxation Committee

From: American Institute of Architects, Kansas Chapter, Scott Gales, 2025

President-Elect/2026 President

Re: Oral, In-Person Opposition to SB 283

Date: March 5, 2025

Chairwoman Tyson and members of the Senate Assessment and Taxation Committee,

I am Scott Gales, 2025 President-Elect/2026 President of the American Institute of Architects, Kansas Chapter, and CEO of Architect One, a Topeka-based architecture firm. Thank you for the opportunity to testify on behalf of AIA Kansas in opposition to SB 283, Section 8 which eliminates the Kansas Affordable Housing Tax Credit.

AIA and AIA Kansas have policies supporting public investment in affordable housing as an essential component of livable communities.

Communities need quality housing to grow and thrive. Unfortunately, Kansas communities have a severe shortage of affordable, moderate-income, and market-rate housing. Kansas is in this position because too few homes are built annually to meet the demand.

The 2021 Statewide Housing Needs Assessment completed by the Kansas Housing Resources Corporation (KHRC) found, in summary, that every community in Kansas lacks housing at every price point. In rural areas, 3,800-4,800 homes should be constructed annually to respond to housing demand.

The Kansas Affordable Housing Tax Credit, since its establishment in 2022, has funded 6,500 homes. Kansas has successfully leveraged state credits to match federal credits, doubling the public investment and virtually tripling the number of affordable housing units being built.

Architects play an essential role in community building and housing development. Architects are not the direct beneficiaries of these tax credits but are involved in designing most low-income and affordable housing tax credit projects.

AIA Kansas opposes the elimination of the Kansas Affordable Housing Tax Credit and asks you to strike Sec. 8 on page 14, line 17 of SB 283.

Scott Gales, AIA, LEED AP, NCARB