

■ **FRIENDS OF** ■  
HISTORIC  
PRESERVATION

**To:** Senate Committee on Assessment and Taxation

**From:** Reily Goyne, Friends of Historic Preservation

**Re:** Proponent in-person testimony for HB 2096

Thank you, Chairperson Tyson and the Senate Committee on Assessment and Taxation members for the opportunity to provide testimony in support of HB 2096. My name is Reily Goyne, and I am a lobbyist for Friends of Historic Preservation (FOHP), a coalition of advocates who champion public policy that promotes historic preservation and downtown development in Kansas.

Historic preservation is an important tool to grow the state's housing supply. Old warehouses, schools, and even hospitals are saved and repurposed into housing for low, middle, and high-income families.

FOHP requested the introduction of HB 2096 to correct a technical error with the transferability of the Kansas Housing Investor Tax Credit Act. The correction in HB 2096 has no fiscal impact on the state but will ensure the program works as intended.

Currently, tax credits are issued the year of the cash investment and are usable for five tax years. If these tax credits are not sold the same year they are acquired, the credit loses a year (or more) of carry-forward, making them less valuable for purchasers.

HB 2096 changes the language to allow buyers of these tax credits to use the credits beginning the tax year they were issued rather than the year they were transferred, therefore getting the full five years of carry forward.

This change is necessary to continue rural housing development. Without it, it will inhibit the growth of rural communities by making it more difficult to build rural homes.

Thank you again for the opportunity to testify. I am happy to answer any questions you have.

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