2025

Program Review

AD ASTRA PER ASPERA

Kansas

Department of Commerce

2025 BUSINESS DEVELOPMENT HIGHLIGHTS

275

PROJECTS

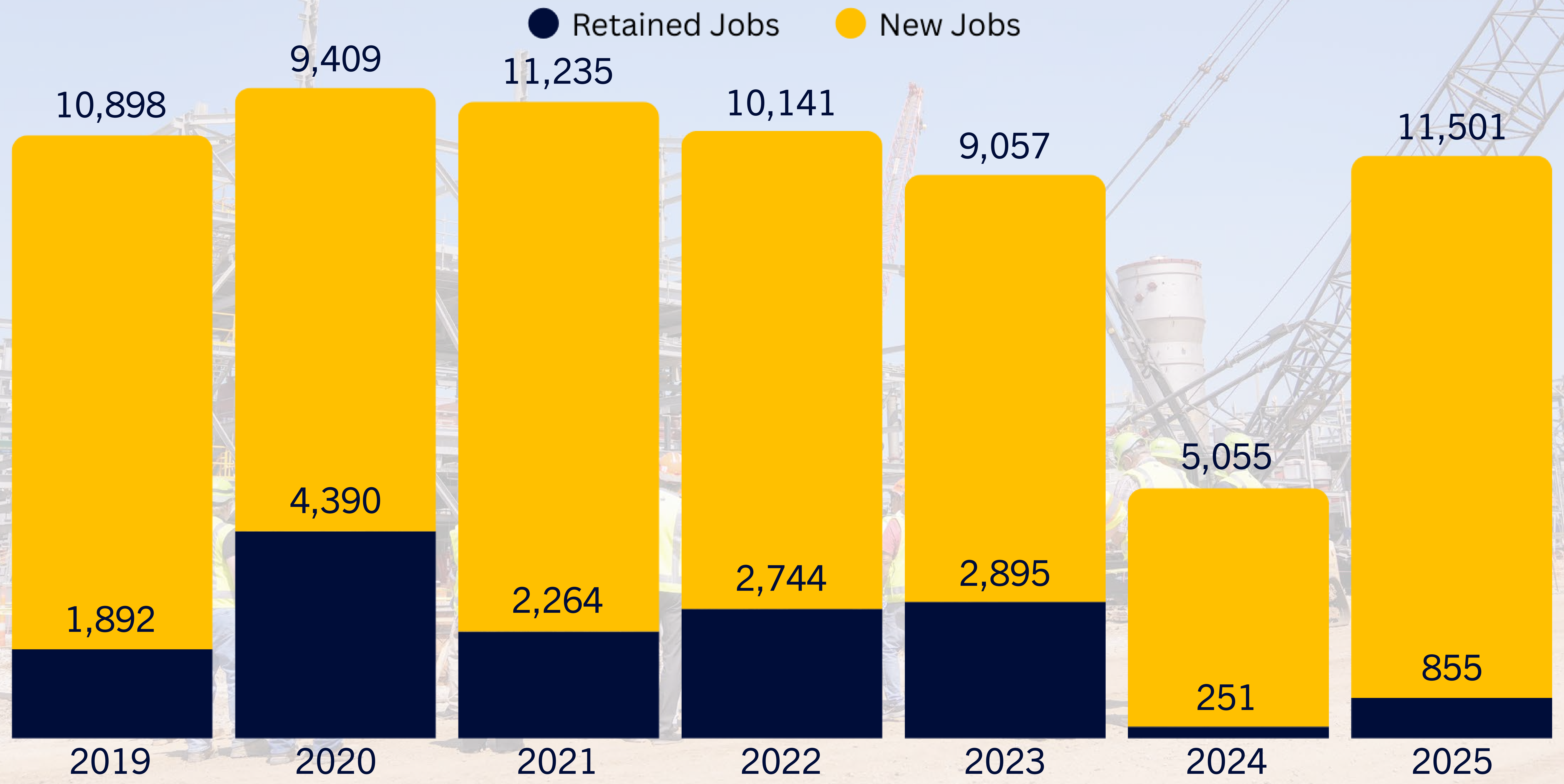
+12,300

COMMITTED
NEW & RETAINED JOBS

$9.5B

COMMITTED
CAPITAL INVESTMENT

COMMITTED NEW AND RETAINED JOBS



ECONOMIC DEVELOPMENT PROGRAM RESULTS

FY 2023

Program	Total Amount Awarded
PEAK	$18,804,854
HPIP	$390,928,873
JCF	$4,700,000
KIT	$1,611,600
KIR	$907,252
Total	$416,952,579

FY 2024

Program	Total Amount Awarded
PEAK	$63,368,075
HPIP	$317,943,005
JCF	$13,380,000
KIT	$1,917,034
KIR	$369,982
Total	$396,978,096

FY 2025

Program	Total Amount Awarded
PEAK	$39,201,093
HPIP	$376,174,184
JCF	$35,937,500
KIT	$1,780,400
KIR	$336,328
Total	$453,429,505

PEAK PROGRAM SUMMARY

The Promoting Employment Across Kansas program, known as PEAK, is designed to help recruit companies and jobs to Kansas by allowing them to retain up to 95% of the withholding taxes generated by new employees. This is the main incentive the state offers in business recruitment and is a vital tool to the Department.

- $1.3 billion in total payroll generated $56.4 million in Kansas Individual Income Tax Withholding.
- Companies retained $37.8 million, or 67%, of the withholding from PEAK employees that received wages at or above the county wage standard.
- $18.7 million (33%) of the withholding was remitted to Kansas as the required 5% for PEAK Eligible Employees and for PEAK Employees whose individual wages did not meet the county wage standard.

Using industry-specific multipliers, 11,189 indirect jobs and over $800 million of indirect earnings are estimated to have resulted from the PEAK jobs and wages reported in FY2025.

(Source: IMPLAN model)

2025 PEAK Activity

21 companies signed *new* agreements

- 2,107 projected PEAK jobs created
- $160.1M direct annual payroll projected
- $615.6M capital investment expenditures projected

195 active agreements

- 25,794 PEAK jobs hired or retained
- $2.0B direct annual payroll
- $6.4B capital investment expenditures

HPIP PROGRAM SUMMARY

The High Performing Incentive Program (HPIP) provides tax incentives to qualifying employers who pay above average wages. HPIP provides a 10% tax credit that is eligible for capital investment of at least $50,000 at the company's facility. In the five metro counties of Douglas, Johnson, Sedgwick, Shawnee and Wyandotte, the threshold is $1 million. The tax credit has a 16-year carryforward provided facilities can requalify for HPIP.

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Initial Project Certifications	56	52	35	36	72	63	63	53
Certifications Issued (incl. recertifications)	265	304	304	280	343	357	362	369
Total Estimated Capital Investment	$3.0B	$2.0B	$2.1B	$4.4B	$4.9B	$7.2B	$7.3B	$7.6B
Number of Tax Credit Transfer Requests	NA	NA	NA	0	1	15	66	70
Total Amount Transferred	NA	NA	NA	0	$2.3M	$6.1M	$38.1M	$46.8M

- HPIP tax credits are claimed through a company's tax filings.
- This process is housed within the Kansas Department of Revenue.
- Due to tax laws specific to those returns, coupled with tax returns not being final for three years after filing, it would not be appropriate for the Department of Commerce to house or provide that data.
- Beginning with assets placed into service starting in 2021, qualifying companies can sell or transfer up to 50% of the HPIP Investment Tax Credit earned to any individual or entity. The tax credit transfer can be used against the other entity's income tax liability beginning in the tax year of credit transfer.

ROZ PROGRAM SUMMARY

The Rural Opportunity Zone (ROZ) Program was introduced in 2021. As one of Commerce's workforce recruitment tools, the goal of the program is to attract residents to rural areas where population losses have been the steepest. The tax credit is available in all 95 ROZ counties. As of June 2025, ROZ student loan assistance is only available in those counties with a population under 15,000 per the 2020 census, which is 72 counties in the state. There are 8 cities and 41 counties sponsoring ROZ. Details regarding the two different components of the program are:

- **INCOME TAX CREDIT:**
  The program provides a credit for 100% of the participant's state income tax liability for up to five years.

  Eligibility requires the individual to have lived out of state and have less than $10,000 in Kansas-sourced income over the last five years prior to moving to a ROZ county.*

- **STUDENT LOAN REPAYMENT ASSISTANCE:**
  The program offers $3,000 per year for five years to apply toward student loans of eligible individuals.

  Eligibility requires the applicant to move to a ROZ county on or after the date the county has opted into the student loan program. The applicant must hold at least an associate degree prior to moving to a ROZ county and have an outstanding loan balance related to that degree. The applicant also must have a local matching sponsor.

***The individual must live in the county from January 1 to December 31 of the year the credit is requested.**

ROZ PROGRAM DETAILS

STUDENT LOAN APPLICANTS

Total Applications	4,531
Total Student Loan Participants	2,378
Currently Active	278
Received Full Benefits	721
Withdrew - Never Funded*	593
Withdrew Due to Paid Loans off Early	115
Disqualified	529
Waiting for Sponsor	111

Currently, **72 counties** offer student loan repayment assistance, **41 counties** offer county sponsorship of the program, **8 cities** offer city sponsorship and **all 95 counties** offer the income tax credit component.

*Eligible applicants withdrawn from the ROZ program due to lack of available funding in the county or applicant moved from the eligible county.

(data provided by KDOR)

TAX CREDITS APPLICANTS

TAX YEAR	FILERS	CREDIT ALLOWED
2012	104	$263,660
2013	259	$575,331
2014	342	$968,896
2015	420	$1,289,433
2016	492	$1,344,639
2017	524	$1,731,122
2018	503	$1,929,079
2019	497	$1,960,796
2020	481	$1,810,423
2021	445	$1,648,850
2022	468	$1,696,675
2023	597	$2,354,161
2024	609	$2,253,280

JCF PROGRAM SUMMARY & PROJECTS

The Job Creation Fund (JCF) is the deal-closing fund for the state. Job creation funds are awarded to companies with an expectation that the company will create or retain a specific number of jobs, provide training or be used for other type of economic development.

Company Name	Eligibility Criteria	Loan Style	County	Committed Retained Jobs	Committed New Jobs	Proposed Cap Ex	Award Amount
Bombardier Defense U.S., LLC	8	Milestone	Sedgwick	0	0	$540,000	$250,000
College Baseball Foundation	8	Milestone	Johnson	0	0	$500,000	$500,000
Elanco U.S., Inc.	1	Milestone	Doniphan	89	72	$130,000,000	$1,750,000
Elite Harness, LLC	2	Milestone	Sumner	0	110	$13,055,000	$125,000
Fiserv Solutions, LLC	2	Milestone	Johnson	0	2,000	$175,000,000	$25,000,000
Frontier Museum of the U.S. Army Foundation	8	Milestone	Leavenworth	0	0	$95,000	$47,500
H&T Kansas, LLC	2	Milestone	Johnson	0	180	$110,000,000	$3,515,000
Marvin Lumber & Cedar Company	2	Milestone	Wyandotte	3	585	$76,475,000	$2,500,000
SFC Global Supply Chain, Inc.	1	Milestone	Saline	1,321	70	$114,102,726	$500,000
T-Mobile USA, Inc.	1	Milestone	Johnson	125	150	$660,000	$1,250,000
University of Kansas Center for Research, Inc.	8	Milestone	Douglas	0	0	$500,000	$500,000

Eligibility Criteria: (1) Major expansion of an existing Kansas commercial enterprise; (2) Potential location in Kansas of the operations of a major employer; (8) Other unique economic development opportunity

Of the 11 funded projects:

3,167
new jobs committed

$35.9M
awarded

1,538
existing jobs committed to retain

$620.9M
committed capital investment

$1 : $3.63
return on investment

KIT-KIR PROGRAM SUMMARY

The **Kansas Industrial Training** (KIT) program is designed to assist firms involved in net new job creation. Training can include subjects that provide knowledge and specific skills necessary for job entry, including instruction on the company's own production equipment on the plant floor or on similar machinery in a classroom setting. Eligibility requires the company must create at least one net new position at an average wage equal to or greater than the median wage for their county

The **Kansas Industrial Retraining** (KIR) program is a job retention tool that helps restructuring companies retrain employees who are likely to be displaced because of obsolete or inadequate job skills and knowledge. A dollar-for-dollar match from the company is required. Eligibility requires the company to show how they are restructuring their current operations, retrain at least one existing position at an an average wage equal to or greater than the median wage for their county and show how the employee will be displaced.

	FY21	FY22	FY23	FY24	FY25
KIT Projects	47*	24	17	18	14
KIR Projects	31	7	13	4	9
KIT Jobs	1,772	2,141	1,478	1,169	974
KIR Jobs	1,381	1,186	1,627	2,259	593
Total Funds Awarded	$871,879	$977,850	$2,518,852	$2,287,016	$2,116,728

*FY21 was the last year KIT was coupled with HPIP.

2025 AVAILABLE FUNDS

$2,000,000

Combined 23 projects
$2,000 per trainee (max)
$1,394 average award/trainee

STAR BONDS SUMMARY & PROJECT DETAILS

The STAR Bond act (KSA 12-17, 160) was established in 1999 under the Graves Administration and was originally combined with the Tax Increment Financing Act.

Sales Tax and Revenue (STAR) Bonds provide Kansas municipalities the opportunity to issue bonds to finance the development of major commercial, entertainment and tourism areas and attractions, drawing visitors from across the region and out of state. The intent is to increase regional and national visitation to Kansas.

The new sales taxes generated by the tourist or entertainment attraction is applied to the bonds that were issued to help finance the project.

City	Project Name	Status
Atchison	Amelia Earhart Museum	Operational
Derby	Field Station: Dinosaurs	Phase 1: Operational Phase 2: Under Construction
Dodge City	Boot Hill Museum	Operational
Garden City	Sports of the World Complex	Under Construction
Goddard	Champion Aquatic Center, Ball Field, Softball and Baseball	Operational
Hutchinson	Salt Mine Museum	Operational
Kansas City	U.S. Soccer Training Center	Operational
Kansas City	Children's Mercy Park	Operational
Kansas City	Kansas Speedway	Operational
Kansas City	Homefield	Operational
Manhattan	Flint Hills Discovery Center, Museum of Art and Light	Operational
Overland Park	PrairieFire Museum	Operational
Overland Park	BluHawk Arena & Fieldhouse	Operational
Salina	Fieldhouse and Antique Car Museum	Operational
Topeka	Heartland Park Racetrack	Operational
Wichita	Riverwalk, Riverbank Improvements, Baseball Stadium	Operational
Wichita	K-96 and Greenwich Sports Complex	Operational

CHIEFS IN KANSAS

The Chiefs Move to Kansas: A Game-Changer

The Project

- A $3 billion state-of-the-art domed stadium in Wyandotte County, which will open at the start of the 2031 NFL season.
- A new Chiefs headquarters and training facility in the City of Olathe in Johnson County.
- $1 billion will be invested in creating Entertainment Districts at both sites that will include sports, dining, shopping, office, hotel and residential properties.

How It's Financed

- Financed through a public-private partnership (60% public - 40% private).
- The public portion is funded through STAR bonds and the Attracting Professional Sports to Kansas Fund – funds established for this purpose – to ensure that there will be no new state taxes and no impact on the state budget.

A Global Sports and Entertainment Destination

- Makes Kansas a future destination for world-class events, like Super Bowls, College Football Playoffs and Final Fours.
- The stadium will host major concerts and entertainment events.

*As cited in an Independent Economic Impact Study conducted by Canyon Research Southwest, Inc.

kansascommerce.gov/chiefs

20,000
new jobs created during construction phase*

4,000
permanent jobs created by stadium and mixed use development*

over $1B
in annual economic impact*

$7M
paid by Chiefs in annual rent

$3M
contributed by Chiefs in annual community benefit

ANGEL INVESTOR TAX CREDIT SUMMARY

The program is designed to bring together accredited investors with qualified Kansas companies seeking seed and early-stage investment. Since this program runs on the calendar year, annual numbers will be available at the end of January.

- Accredited investors are allowed a 50% tax credit on their cash investment of up to $100,000 in tax credit for a given year, in a business that qualifies as a certified business as defined in statute.
- For each tax year, an Angel Investor shall not be entitled to claim tax credits under this Act for more than $350,000.
- In calendar year 2025, Commerce was provided an allotment of $7 million in tax credits for distribution to qualified businesses. Calendar year 2026 will allot $7.5 million in tax credits for qualified businesses.
- The Angels program sunsets this year. We look forward to working with the legislature to extend the sunset.

APEX SUMMARY

On February 10, 2022, the Attracting Powerful Economic Expansion (APEX) bill was signed into law by Governor Laura Kelly. Having received bipartisan support in the House and Senate, APEX addresses the unique needs of companies within targeted industries that invest $1 billion or more in the expansion of their operations or relocation of their headquarters anywhere in Kansas. APEX also includes up to five suppliers for such “megaprojects.” Two projects have qualified for APEX - Panasonic and Integra Technologies. The only company to utilize the benefits of APEX is Panasonic. Panasonic is one of the largest economic development projects in the history of the State of Kansas. The APEX tool sunset on December 31, 2023.

As of December 2025,
Panasonic has earned the following benefits:

Investment Tax Credit – $377.25M for over $3B in certified capital investment (Year 1 and Year 2)
Sales Tax Exemption – Unknown as a Sales Tax Exemption Certificate for the Panasonic project was issued upfront
Relocation Incentive – Panasonic spent $1,045,929 for the relocation of employees to Kansas which resulted in a residency incentive reimbursement of $522,964.
Payroll Rebate Incentive – $0 (has not yet been claimed)
Training & Education Incentive – $0 (has not yet been claimed)

Annual Economic Impact

Qualified Suppliers - None secured using APEX. APEX supplier benefits were not as valuable as the traditional incentives.

- H&T Kansas, a supplier, has co-located with Panasonic using PEAK, KIT, HPIP and JCF incentives. The company will invest $110M and create 180 new jobs.
- Three additional suppliers for Panasonic are in the pipeline and are interested in utilizing the traditional incentives.

The estimated net state fiscal impact and multiplier effect on the Kansas economy will be available in January 2027 after the company has been operational for one year.

**This information will be available in January 2027.*

APEX SUMMARY OF LOCAL BENEFITS FROM PANASONIC*

Community Improvement District (CID) requires Panasonic to remit annual payments of $800,000 to fund the operation of a new fire station, police services and road maintenance. **De Soto was also able to decrease the mill levy by 30% in a single year as a result of the construction phase of the project.**

Panasonic will make payments to the City totaling $4.5M for building permits, excise tax and third-party consulting fees including inspections, plan review, project administration, legal and financial advisory services and engineering design services.

School funding:

- 28 mills of property tax that Panasonic pays each year to the state is redistributed to schools around the state per the state’s formula (8 mills to USD 232 and 20 mills for the rest of the state)
- For 2024, that was more than $500,000 to the state education fund and more than $200,000 to the school district’s capital outlay fund

**Information provided by Panasonic*

CDBG PROGRAM SUMMARY

The Kansas Small Cities Community Development Block Grant (CDBG) is a federal grant program administered by Commerce.

The CDBG program plays a crucial role in enhancing the quality of place in communities across the state through targeted investments in community development projects.

These projects focus on activities that benefit low- to moderate-income individuals or eliminate slum and blight conditions in communities. The funds can be used for a range of purposes, including community facilities upgrades, housing rehabilitation, youth job training and economic development.

All regions across Kansas utilize the CDBG program.

$17,705,59

total CDBG award amount
across 42 grants

$421,562

average award amount

CSP PROGRAM SUMMARY

The Community Service Program (CSP) Tax Credits help non-profit organizations and public healthcare entities fund important projects related to community improvements, children and family services, crime prevention, youth apprenticeship or training, and healthcare.

Under this program, certain non-profits are authorized to offer tax credits to donors supporting approved projects. Organizations in rural areas (<15,000 population) can get a 70% credit, while those in urban areas (>15,000 population) get a 50% credit.

The Community Service Program (CSP) Tax Credit allocation totals $4,130,000 annually. This year, $3,999,375 has been awarded to date. Remaining or unused funds are reallocated throughout the 18-month program period to ensure the full amount is distributed by program end.

$3,999,375

total awarded amount

$133,312

average award amount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