

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman John Edmonds at 9:00 a.m. on March 19, 2004 in Room 519-S of the Capitol.

All members were present except:

Representative Jeff Goering- excused
Representative John Faber- excused
Representative Steve Brunk- excused

Committee staff present:

Chris Courtwright, Legislative Research Department
Martha Dorsey, Legislative Research Department
Gordon Self, Revisors of Statutes
Carol Doel, Committee Secretary

Conferees appearing before the committee:

Ed Taylor, Franklin County Commissioner
April Holman, Kansas Action for Children
Dr. David Burress, Economics Professor University of Kansas
Richard Cram, Department of Revenue

Others attending:

See Attached List

Chairman Edmonds opened the meeting for bill introductions. Hearing none, he opened the meeting for public hearing on **HB 2896** recognizing Ed Taylor, Franklin County Commissioner in support of the bill. His testimony related that this bill would provide a valuable tool to Counties across this State. It would help Counties provide funding for an increasing array of unfunded mandates and allow County governments to provide better services to their citizens. I will also allow Counties to provide a level of service comparable to that provided by cities. By adopting this bill, the Kansas Legislature will allow County governments to increase their bonded indebtedness limits to 30% of the assessed valuation in the County. Currently the limit is 3%. (Attachment 1)

Randall Allen, Kansas Association of Counties supplied the written testimony in support of **HB 2896**. (Attachment 2)

With no other conferees on **HB 2896**, Chairman Edmonds closed the hearing and opened the hearing on the **HB 2892, 2893 and 2903** and recognized Dr. David Burress, University of Kansas Economics Professor with testimony in support of the bill. Dr. Burress went through several topics regarding transparency in taxation policy with topics on the subjects of costs and benefits of transparency, transparency and policy goals, tax expenditure reporting, tax incidence reporting, and tax preference impact reporting. (Attachment 3)

Secretary of Revenue, Joan Wagnon, stood before the committee in support of **HB 2892, 2893 and 2903**. (No Testimony)

April Holman, Kansas Action for Children, testified in support of **HB 2892, 2893 and 2903**. Kansas Action for Children has recently begun a new initiative called Fiscal Focus with the purpose being to improve the economic security of Kansas children and their families and ensure a balanced and fair tax system and budget process that protects the well-being of children and families as well as a stable system of state revenues. It is their opinion that **HB 2892** would require the Department of Revenue to publish a tax expenditure report annually (Attachment 4) **HB 2893** would require the Department of Revenue to publish a tax incidence analysis biennially (Attachment 5). **HB 2903** would make certain taxpayer specific information available to the public when a business receives \$20 million or more in tax subsidies. (Attachment 6)

Submitting written testimony in opposition to **HB 2892, 2893 and 2903** was Marlee Carpenter, Vice President Government Relations for KCCI (Kansas Chamber of Commerce and Industry). (Attachment 7)

With no other conferees wishing to address the committee the Chairman closed the hearing and adjourned the meeting.



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**FRANKLIN COUNTY
COMMISSIONERS**

315 S. Main
Ottawa, KS. 66067
Phone 785-229-3410
Fax 785-229-3419

BOARD OF
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Honorable Chairman John Edmunds and Members of the Committee

I am here today to speak in support of HB 2896. This bill would provide a valuable tool to Counties across this State. It would help Counties provide funding for an increasing array of unfunded mandates and allow County governments to provide better services to their citizens. It will also allow Counties to provide a level of service comparable to that provided by cities.

By adopting HB 2896, the Kansas Legislature will allow County governments to increase their bonded indebtedness limits to 30% of the assessed valuation in the County. The current limit is only 3%.

Since September 11, 2001, a variety of homeland security measures have been passed by the Congress and by State Legislatures. Counties are being forced to comply with a growing list of mandates while state demand transfers are drying up. With their backs up against the wall that is the Kansas Cash Basis Law, Counties are often left with few alternatives for financing long term capital intensive projects, such as facility upgrades, security enhancements, or new road projects.

Many counties must borrow from ongoing operations funds to save enough money to make capital improvements. For example, in Franklin County, my home county, current emergency and law enforcement radio coverage leaves 40% of our county uncovered for first responders, volunteer firefighters and sheriff's deputies using handheld radios. The cost of a solution is over \$100,000.00 dollars. In order to pay for this necessity, we will have to take money from operational funds and from our 911 tax fund. Funds that are sorely needed to comply with the federal mandates concerning enhanced 911 coverage.

The ability to take issues like this to the voters and ask them to approve bonds for these capital improvements would be a godsend. Franklin County is one of the fastest growing counties in the state. As development spills over the border from Johnson County our citizens are expecting more and more city like services in their new country environment.

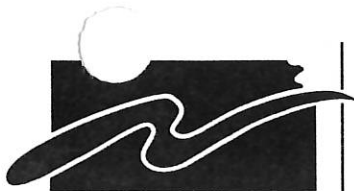
One good example is roads. Franklin County has over 1200 miles of roads. With current staff we are on a 15-year rotation. That means some roads don't see significant maintenance and upgrades for 15 year stretches. That might be fine for a concrete superhighway, but it simply doesn't work for gravel roads. By adopting HB2896 the Legislature could assist counties, like mine, in providing better, more modern services, like good safe roads.

Currently, Kansas Cities can go to their voters to seek bonded indebtedness up to 30% of the assessed valuation in the city. As I said earlier, Counties can only go up to 3%. If citizens are going to expect more city-like services in developing areas like Franklin County, we need to have the ability to pay for those long term capital improvements with bond funding.

Before I close I want to address one of the strongest arguments against HB 2896. Some possible opponents of this bill would argue that raising the county debt ceiling would bring on wholesale spending and put a greater tax burden on citizens already struggling with rising costs for essential services. Nothing could be further from the truth. You see, this argument ignores the fact that in order to take on any bonded indebtedness we would need a vote of the people who are going to be paying off those bonds. We would, like cities across this state, have to take our case to the people, and let them decide. If they deem the improvement a necessity, if they deem the service necessary, then and only then would they be taxed to pay for it.

If the argument were true, we'd see similar debt problems in cities all over Kansas, and in Wyandotte County where the debt limit is 30%. The truth is, we don't see those problems. We don't see them, because the citizens of this state are wise enough and smart enough to make those decisions about what projects are worth paying for.

In closing today, I encourage and implore you to pass HB 2896 out of this Committee. It is an issue of fairness. It is an issue of service. It is an issue of survival. Please pass HB 2896. Please give Kansas Counties the same tools you've given Kansas cities. Please help us to provide the level of service that our citizens deserve, and the level of service they will support. Thank you for your time this morning.



KANSAS
ASSOCIATION OF
COUNTIES

WRITTEN TESTIMONY
concerning House Bill No. 2896
County Bonded Indebtedness Limitations
Presented by Randall Allen
House Taxation Committee
March 19, 2004

Mr. Chairman and members of the committee, my name is Randall Allen, Executive Director of the Kansas Association of Counties. Thank you for the opportunity to submit written testimony in support of House Bill No. 2896, changing the bonded indebtedness limitations of counties. Last November, the KAC's membership of 103 counties voted unanimously to support legislation changing counties' statutory bonded indebtedness limitation from 3% to 30% of all tangible taxable property within the county.

State law establishes a cap on the amount of general obligation debt a county may have outstanding, and the cap is established in relationship to the assessed valuation of the county. The current debt limit for all counties except Wyandotte County is 3%. (Wyandotte County has a limitation equaling 30% of assessed valuation). All Kansas cities have debt limitations equaling 30% of assessed valuation, except Olathe, which has a debt limit of 35% of valuation. We request a change in the debt limitation of counties from 3% to 30% because some counties are approaching their debt limitations and need additional flexibility to finance local infrastructure necessary to serve citizens.

Reduced federal and state assistance for financing local infrastructure has increased the demand on counties to make up the difference with other revenue sources. The least expensive form of borrowing for counties is general obligation bonds. While other forms of borrowing may be done that are not subject to the statutory bonded indebtedness limitation (e.g. revenue bonds, certificates of participation, public building commission bonds, and lease-purchases), these forms of borrowing often cost taxpayers more money in the long run due to higher interest rates associated with these alternative forms of borrowing.

Additionally, HB 2896 would increase the bonded indebtedness limitation for counties to be consistent with that of cities. To our knowledge, the higher level of debt limitation applicable to cities has been managed successfully by cities and has not required cities to need to seek statutory exemptions for individual projects as has been the case for counties. In summary, counties are increasingly responsible for local infrastructure needs to the level of, and in some cases surpassing, cities. We urge the committee to seriously consider HB 2896 and report the bill favorably for passage.

The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-2690, provides legislative representation, educational and technical services and a wide range of informational services to its members. Inquiries concerning this testimony can be directed to Randall Allen or Judy Moler at the KAC by calling (785) 272-2585.

6206 SW 9th Terrace
Topeka, KS 66615
785•272•2585
Fax 785•272•3585

HOUSE TAXATION
Attachment 2
Date 3-19-04

Transparency in Taxation Policy

Comments on HB 2892,
HB2893, and HB2903

presented to the
**Kansas Assembly
Committee on Taxation**

March 19, 2004

presented by

David Burress

Center for Economic and Business Analysis
Policy Research Institute
University of Kansas

TOPICS

- Costs and benefits of transparency
- Transparency and policy goals
- Tax expenditure reporting
- Tax incidence reporting
- Tax preference impact reporting
- What is missing?

Costs of transparency

- Costs to KDOR
- Limits on accuracy of estimates
- Increased conflict
- Possibly reduced value of tax preferences to recipients (removal of anonymity)
- "Tax climate"

3-2

Benefits of transparency

- Informed public
- Informed legislature
- Rational decision making
- Potentially improved economy

3/19/04

Kansas Assembly Taxation
Committee - PRI, KU

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Tax policy goals

- Revenue sufficiency
- Vertical equity
- Horizontal equity
- Efficiency (minimize distortion of choices)
- Location of industry
- Rational design of tax preferences

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Revenue sufficiency

- Tax expenditure budget
 - identify sources for revenue enhancement
 - put on-budget and off-budget expenditures on a more level playing field

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Kansas Assembly Taxation
Committee - PRI, KU

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Horizontal and vertical equity

- Tax incidence reporting
 - How is the total tax burden shared between right, poor, and middle class (as a percent of income)?
 - Which taxes are driving this pattern?
- Tax expenditure reporting
 - helps identify sectors and activities that are getting a sweetheart deal

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Committee - PRI, KU

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Efficiency

- Tax expenditure reporting
 - Every tax expenditure distorts choices
 - Large tax expenditures usually mean large economic distortions
 - Distortion increases rapidly with the tax rate
 - lost real income goes as square of tax rate
 - Therefore, broaden the base and lower the rates

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Committee - PRI, KU

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Location of industry

- Tax preference impact reporting
 - Identifies firms receiving large tax subsidies
 - Are these the right kinds of firms?
 - Does this firm need subsidies to locate in Kansas?

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Rational design of tax preferences

- Economic effects of tax preferences and subsidies are (almost) identical to those of direct subsidy expenditures
 - revenue cost
 - incentive and gain to recipient
 - economic distortions
- They need to be evaluated just as often as you evaluate direct expenditures

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Tax expenditure reporting

- Issues:
 - scope or definition of “tax expenditure”
 - A. tax law feature that increases distortions while reducing revenue
 - B. any extra words in the tax law that reduce revenue (e.g. HB2892). Suggestion: add “deductions”
 - C. specific list determined by the legislature
 - non-summability (tax expenditures overlap and interact)
 - accuracy and measurement problems

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Tax incidence reporting

- Issues:
 - impact versus incidence
 - (who pays directly versus via tax shifting)
 - tax shifting assumptions
 - tax shifting conceptual difficulties
 - short run/long run
 - compared to what?
 - accuracy and measurement problems

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Tax preference impact reporting

- Issues:
 - Anonymity
 - Effect on economic development
 - Measurement problems

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What's missing?

- Identification of policy purposes of tax expenditures
- Benefit-cost analysis of tax expenditures
 - advantage: provides clear recommendations
 - disadvantage: expensive to do

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END

Comments or questions? Contact:

David Burress

Policy Research Institute, Blake Hall Room 607

1541 Lilac Lane, University of Kansas

Lawrence KS 66044-3177 USA

Email: d-burress@ku.edu

Phone: (785)864-9116

FAX: (785)864-3683

PRI web site: <http://www.ku.edu/pri>


Personal web site: <http://www.people.ku.edu/~dburress>

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FISCAL FOCUS

Budget and Tax Policy in  Perspective

Legislative Testimony
House Bill 2892
House Committee on Taxation
March 19, 2004

Good morning Mr. Chairman and members of the Committee. On behalf of Kansas Action for Children, I would like to thank you for this opportunity to testify in support of House Bill 2892.

Kansas Action for Children has recently begun a new initiative called Fiscal Focus. The purpose of Fiscal Focus is to improve the economic security of Kansas children and their families and ensure a balanced and fair tax system and budget process that protects the well-being of children and families as well as a stable system of state revenues.

House Bill 2892 would require the Department of Revenue to publish a tax expenditure report annually. A tax expenditure is a departure from the normal tax structure designed to favor a particular industry, activity or class of person. Common examples of tax expenditures are income tax credits and sales tax exemptions.

In Kansas a great deal of scrutiny is given each year to direct state expenditures through the budget process. However, very seldom are tax expenditures revisited once they have been adopted. In fact, information about the cost of many tax expenditures is not even available.

In 37 states, some form of a tax expenditure report is published detailing the amount of tax revenue forgone by the state due to credits, exemptions and other tax expenditures. Passage of HB 2892 would allow Kansas to join these states in providing taxpayers and policymakers with basic information about government expenditures.

Requiring the publication of a tax expenditure report would:

- Provide transparency in government by making tax expenditure information easily available to the public.
- Provide information about the cost of newly implemented tax provisions.
- Provide a uniform accounting of the tax revenues forgone due to tax expenditures.
- Enable a historical comparison of revenues forgone due to tax expenditures.

In the interest of good government and wider public disclosure, a tax expenditure report which is published regularly can only enhance fiscal policy in Kansas. For this reasons we respectfully request your favorable consideration of House Bill 2892.

TAX EXPENDITURE REPORT

Taxes are collected in some form by the federal government and by state and local governments across the United States. The taxpayers place trust in the government to be a good steward of public funds. Many checks and balances have been put in place to safeguard taxpayer moneys. In Kansas, the governor and legislature revisit state spending or appropriations decisions every year in order to ensure that taxpayer moneys are not squandered but instead serve the public in the most efficient and effective way.

Contrast this with decisions made in the area of tax expenditures. A tax expenditure is a departure from the normal tax structure designed to favor a particular industry, activity or class of person. Common examples of tax expenditures are income tax credits and sales tax exemptions.

In 37 states, a tax expenditure budget is published detailing the

amount of tax revenue forgone by the state due to credits, exemptions and other tax expenditures. This information is not published in Kansas.

A tax expenditure report which is published regularly can only enhance fiscal policy in Kansas.

The result is that while a great deal of emphasis and scrutiny is given to direct expenditures through the budget process, information about corresponding tax expenditures is not even readily available. A tax expenditure report could serve a number of purposes including the following:

Provide transparency in government by making tax expenditure information easily available to the public.

Provide information about the cost of newly implemented tax provisions.

Provide a uniform accounting of the tax revenues forgone due to tax expenditures.

Enable a historical comparison of revenues forgone due to tax expenditures.


In the interest of good government and wider public disclosure, a tax expenditure report which is published regularly can only enhance fiscal policy in Kansas.

MISSION STATEMENT

Kansas Action for Children works to improve the economic security of Kansas children and their families through the policy and advocacy efforts of Fiscal Focus.

The goal of Fiscal Focus is to ensure a balanced and fair tax system and budget process that protects the well-being of children and families and a stable system of state revenues.

FISCAL FOCUS

Budget and Tax Policy in  Perspective

Legislative Testimony
House Bill 2893
House Committee on Taxation
March 19, 2004

Good morning Mr. Chairman and members of the Committee. On behalf of Kansas Action for Children, I would like to thank you for this opportunity to testify in support of House Bill 2893.

Kansas Action for Children has recently begun a new initiative called Fiscal Focus. The purpose of Fiscal Focus is to improve the economic security of Kansas children and their families and ensure a balanced and fair tax system and budget process that protects the well-being of children and families as well as a stable system of state revenues.

House Bill 2893 would require the Department of Revenue to publish a tax incidence analysis biennially. A tax incidence analysis is a study of the distribution of tax burdens between income groups, identifying which groups are most affected by taxes.

Tax equity or fairness is an important component of tax policy. Often you hear taxes described as either progressive or regressive. If a tax is progressive, the amount of tax levied increases based on the taxpayers' financial resources. An example of a progressive tax is the income tax, which has a graduated tax rate that increases based on income levels. When a tax is regressive, the amount levied requires a taxpayer with fewer resources to pay a larger percentage than a taxpayer with more financial resources. An example of a regressive tax is the sales tax, which charges a flat rate on all taxpayers regardless of their wealth.

A study was published in 2003 by the Institute on Taxation & Economic Policy of the Kansas state and local tax structure called, "Who Pays? A Distributional Analysis of the Tax Systems in All 50 States." This study showed that the state and local tax structure in Kansas is regressive with the wealthiest one percent of Kansas paying an effective tax rate of 8 percent and the poorest 10 percent of Kansas paying an effective tax rate of over 11 percent.

In order to move toward a more equitable tax structure in Kansas, we must have the best possible information about who pays Kansas taxes currently. This information must be updated on a regular basis and must be from a trusted source. House Bill 2893 would accomplish this purpose.

House Bill 2893 would also provide that the chair of a legislative committee considering a bill to change the tax system by more than \$20 million could request a tax incidence analysis of the legislation. This ability would greatly enhance the debate over tax policy in Kansas by providing policymakers and the public with an unbiased estimate of the impact of significant proposals on taxpayers.

For these reasons, we respectfully request your favorable consideration of House Bill 2893.

TAX INCIDENCE ANALYSIS

Tax equity or fairness is an important component of tax policy along with the related concept of progressivity versus regressivity of taxes. When a tax is progressive, the amount of tax levied increases based on the taxpayers' financial resources. When a tax is regressive, the amount levied results in a larger percentage of financial resources being paid by taxpayers with fewer resources.

A good state tax system should provide tax equity. In order to ensure tax equity, the state must have some means of measuring the impact of the tax system. This is the role of a tax incidence analysis. A tax incidence analysis identifies which groups are most effected by taxes.

While some states require tax incidence reports statutorily, there is no such requirement in Kansas. Although Kansas law does not prohibit the state from producing a tax incidence

analysis, this has not been the practice in the past. It is for this reason that a statutory requirement compelling a tax incidence report is the only way to ensure that the analysis is done on a regular basis.

In order to ensure equity, the state must have some means of measuring the impact of the tax system.

The information provided by a regular tax incidence analysis will enable Kansas policymakers to make adjustments needed to ensure an equitable tax system. In order to best serve this purpose it is important that this information comes from a known and trusted source such as the state department of revenue or budget office.

In addition to a statutorily required tax incidence analysis,


the state would benefit from the ability to analyze the potential impact of bills considered by the legislature. In Texas, for instance, the chair of a legislative committee considering a bill to change the tax system by more than \$20 million can request a tax incidence analysis of the legislation. This ability would greatly enhance the debate over tax policy in Kansas by providing policymakers with an unbiased estimate of the impact of significant proposals on the taxpayers of the state.

MISSION STATEMENT

Kansas Action for Children works to improve the economic security of Kansas children and their families through the policy and advocacy efforts of Fiscal Focus.

The goal of Fiscal Focus is to ensure a balanced and fair tax system and budget process that protects the well-being of children and families and a stable system of state revenues.

FISCAL FOCUS

Budget and Tax Policy in  Perspective

Legislative Testimony
House Bill 2903
House Committee on Taxation
March 19, 2004

Good morning Mr. Chairman and members of the Committee. On behalf of Kansas Action for Children, I would like to thank you for this opportunity to testify in support of House Bill 2903.

Kansas Action for Children has recently begun a new initiative called Fiscal Focus. The purpose of Fiscal Focus is to improve the economic security of Kansas children and their families and ensure a balanced and fair tax system and budget process that protects the well-being of children and families as well as a stable system of state revenues.

House Bill 2903 would make certain taxpayer specific information available to the public when a business receives \$20 million or more in tax subsidies.

Like many states, Kansas provides significant subsidies through tax and other incentives to businesses locating in and maintaining operations in the state. However, because of the confidentiality of tax records and an unwillingness of businesses to voluntarily disclose tax and other information, the public has no means of evaluating the effectiveness of these measures.

While we understand the interest of businesses to keep certain information proprietary and out of the hands of the competition, this interest must be balanced against the interest of the public to ensure that taxpayer dollars are spent in the most efficient and effective way. In deference to this balancing act, House Bill 2903 would apply only when a business seeks to avail itself of extraordinary tax incentives totaling \$20 million or more. We believe that a public investment of this magnitude warrants public access to otherwise confidential information about the effectiveness of the investment.

In light of the proliferation of tax incentives in recent years it is important that we address the availability of information vital to an independent analysis of the effectiveness of these public investments. Enhanced business disclosure would allow for an open discussion regarding the actual benefit of ongoing business subsidies. For this reason, we respectfully request your favorable consideration of House Bill 2903.

BUSINESS DISCLOSURE

Like many states, Kansas provides significant subsidies through tax and other incentives to businesses locating in and maintaining operations in the state. The proliferation of these incentives has increased in size and volume in recent years.

However, because of the confidentiality of tax records and an unwillingness of businesses to voluntarily disclose information regarding items such as staffing levels and income taxes paid, the public has no means of evaluating the effectiveness of these measures.

In some states, such as Minnesota and Maine, comprehensive annual reporting requirements have been enacted for companies that have received subsidies.

Minnesota requires that local, regional and state development agencies file disclosure reports annually until the subsidized company has achieved its job creation and wage goals. The Minnesota form includes specific data on costs and benefits,

including type of subsidy and its value, the number of jobs created, wages paid, and benefits provided.

With this specific data on ongoing outcomes, development practitioners, policymakers and taxpayers can determine a deal's costs and benefits.

Enhanced business disclosure would allow for an open discussion regarding the actual benefit of ongoing business subsidies.

Accountability measures would benefit the state by:

- Allowing for an open discussion regarding the actual benefit of ongoing business subsidies.
- Providing corporate accountability and ensuring that the state's resources are used in the most efficient and effective way.

- Enabling the state to make better informed decisions as to whether a company should receive additional subsidies based on the company's performance with earlier subsidies.

Each year the Kansas legislature is asked to expand tax and other business incentives. Because Kansas taxpayers are asked to make this investment in the economic well-being of the state, it is only right that they be given access to information necessary to analyze the effectiveness of the investment.

MISSION STATEMENT

Kansas Action for Children works to improve the economic security of Kansas children and their families through the policy and advocacy efforts of Fiscal Focus.

The goal of Fiscal Focus is to ensure a balanced and fair tax system and budget process that protects the well-being of children and families and a stable system of state revenues.



Legislative Testimony

HB 2892, HB 2893, HB 2903

Friday, March 19, 2004

Testimony before the Kansas House Taxation Committee
By Marlee Carpenter, Vice President Government Relations

The Force for Business

835 SW Topeka Blvd.

Topeka, KS 66612-1671

785-357-6321

Fax: 785-357-4732

E-mail: info@kansaschamber.org

www.kansaschamber.org

Chairman Edmonds and members of the committee;

The Kansas Chamber opposes HB 2892, HB 2893 and HB 2903. These three bills would reduce the confidentiality of taxpayer information. These bills go far beyond the information needed to make informed decisions during the legislative session.

We believe that most of the information that is requested in the three bills is already accessible from Kansas, Inc and the Kansas Department of Commerce. We request your careful consideration of these issues that deal with the confidentiality of taxpayer information.

Thank you for your time and consideration of these issues.

HOUSE TAXATION

Attachment 7

Date 3-19-04

The Kansas Chamber is the statewide business advocacy group, with headquarters in Topeka. It is working to make Kansas more attractive to employers by reducing the costs of doing business in Kansas. The Kansas Chamber and its affiliate organization, The Kansas Chamber Federation, have nearly 7,500 member businesses, including local and regional chambers of commerce and trade organizations. The Chamber represents small, large and medium sized employers all across Kansas.