

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Barbara Allen at 10:40 A.M. on February 14, 2007 in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Chris Courtwright, Kansas Legislative Research Department
Gordon Self, Office of Revisor of Statutes
Judy Swanson, Committee Assistant

Conferees appearing before the committee:

Senator Jim Barone
Senator Dennis Wilson
Gavin Steketee, Dream Factory
Bryan Lagree, Jazz in the Woods, Inc.
Senator Pat Apple
Senator Roger Pine
Donetta Shaner, Johnson County Young Matrons
Norman Chambers, Booth Theatre
Bob Drummond, TLC Charities

Others attending:

See attached list.

Richard Cram, KDOR, distributed information the Committee requested on **SB 115**, concerning revocation of sales tax registration certificates. (Attachment 1)

SB 289--Sales tax exemption for certain purchases by 501 (c)(3) organization

Chris Courtwright, Legislative Research, reviewed the 2005 and 2006 interim committee recommendations on sales tax exemptions. He noted **SB 289** would have a \$25 million fiscal note. If enacted, it would give sales tax exemption to all 501 (c)(3) organizations. Currently, \$33.7 million in sales tax exemption is already given to not-for-profit entities in Kansas. The U.S. Supreme Court said sales tax exemptions are a form of subsidy. Mr. Courtwright will provide a copy of that ruling to the Committee. There are between 18,000 and 19,000 organizations that would be included in **SB 289**. Richard Cram will provide the descriptions of organizations included in 501(c)(3) entities.

Hearing on SB 256--Sales tax exemption for the Frontenac Education Foundation

Senator Jim Barone testified the Frontenac Education Foundation provides scholarships to every qualified graduate of up to \$800 for tuition. (Attachment 2) There are no paid employees for Festa Italiana, which is the major fundraiser of the Foundation. He requested favorable consideration of the bill. The hearing was closed.

Hearing on SB 98--Sales tax exemption for the Dream Factory, Inc.

Senator Dennis Wilson testified in support of SB 199 for the Dream Factory. (Attachment 3) Larry Moore, KMBC-TV, Kansas City, is spokesman for the Kansas City area Chapter.

Gavin Steketee, Dream Factory, testified the mission of the Dream Factory, is to provide dreams to children with life-altering illnesses. The organization is tax exempt on the Missouri side. The hearing was closed.

Hearing on SB 199--Sales tax exemption for Jazz in the Woods, Inc.

Bryan LaGree, Board of Directors of the Overland Park South Rotary Club and officer of Jazz in the Woods, said the sole purpose of the Rotary Club is to raise monies and distribute the proceeds to children's

CONTINUATION SHEET

MINUTES OF THE Senate Assessment and Taxation Committee at 10:40 A.M. on February 14, 2007 in Room 519-S of the Capitol.

charities. ([Attachment 4](#)) All 100% of the proceeds from Jazz in the Woods go directly to the charities. There is no payroll or heavy expenses due to having 100% volunteers for the event. The hearing was closed.

Hearing on SB 200--Sales tax exemption for Ottawa Suzuki Strings, Inc.

Senator Apple testified in favor of **SB 200**, then introduced Alice Joy Lewis, director of Ottawa Suzuki Strings. ([Attachment 5](#)) Ms. Lewis said Ottawa Suzuki Strings focuses on education for children of all ages about the arts. They also provide free community concerts. The hearing was closed.

Hearing on SB 227--Sales tax exemption for International Association of Lions Clubs

Senator Pine testified on behalf of the Baldwin City Lions Club requesting support to have all Lions Clubs in Kansas exempt from collecting and paying sales tax. ([Attachment 6](#)) Most of Lions Club projects focus on sight-related issues, and 100% of all funds go to the philanthropic endeavors of the Clubs. The hearing was closed.

Hearing on SB 241--Sales tax exemption for Johnson County Young Matrons, Inc.

Donetta Shaner, Johnson County Young Matrons, requested support for **SB 241**. ([Attachment 7](#)) All proceeds from the JCYM Philanthropic Fund are donated to their projects. No money is used for administrative expenses as JCYM has no employees. The hearing was closed.

Hearing on SB 261--Sales tax exemption for the Booth Theatre Foundation, Inc.

Norman Chambers, Booth Theatre, said they would like the sales tax exemption, especially because they are undertaking a major rehabilitation and restoration on the theatre. ([Attachment 8](#)) Senator Schmidt pointed out that in effect the state is taxing itself when grant programs incur a sales tax on their projects. The hearing was closed.

Hearing on SB 290--Sales tax exemption for TLC Charities Foundation, Inc.

Bob Drummond, TLC Charities Foundation, testified in favor of **SB 290**. ([Attachment 9](#)) TLC has an endowment that exceeds \$1,000,000 with an expectation to grow that amount by 10% each year. The hearing was closed.

Written testimony from Mark Desetti, on behalf of KNEA and KASB, was received stating there could be negative consequences of more sales tax exemptions. ([Attachment 10](#))

April Holman, Fiscal Focus, testified she did not oppose any of the organizations requesting a sales tax exemption, but was concerned about the general erosion of the sales tax base. ([Attachment 11](#))

Randall Allen, Kansas Association of Counties, presented written testimony in opposition to the sales tax exemption bills. It would only shift the burden of financing vital services. ([Attachment 12](#))

Don Moler, League of Kansas Municipalities, presented written testimony in opposition to the sales tax exemption bills. ([Attachment 13](#)) Further sales tax exemptions will put more pressure on the local property tax. The hearing was closed.

Committee discussion was held on the sales tax exemption bills. Senator Pine said Missouri exempts all 501(c)(3) organizations from sales tax. Staff will check on other surrounding states. Gordon Self will work on defining the word "charitable". The Senate Assessment & Taxation Committee has not rejected any sales tax exemption bill for a specific organization, but the House Taxation Committee has rejected specific groups.

CONTINUATION SHEET

MINUTES OF THE Senate Assessment and Taxation Committee at 10:40 A.M. on February 14, 2007 in Room 519-S of the Capitol.

The Legislature does not pass all tax exemption requests every year. Senator Schmidt feels the current application process is working well and should be continued. Senator Donovan said these organizations help a great number of people, and the sales tax exemptions should be continued. Senator Apple complimented benovlant organizations for assisting the State in aiding those who need help.

Mr. Self said it would be possible to combine all sales tax exemption bills into one bill for passage.

Being no further business, the meeting adjourned at 11:49 a.m. The next meeting will be February 15.

SENATE
ASSESSMENT & TAXATION COMMITTEE

GUEST LIST

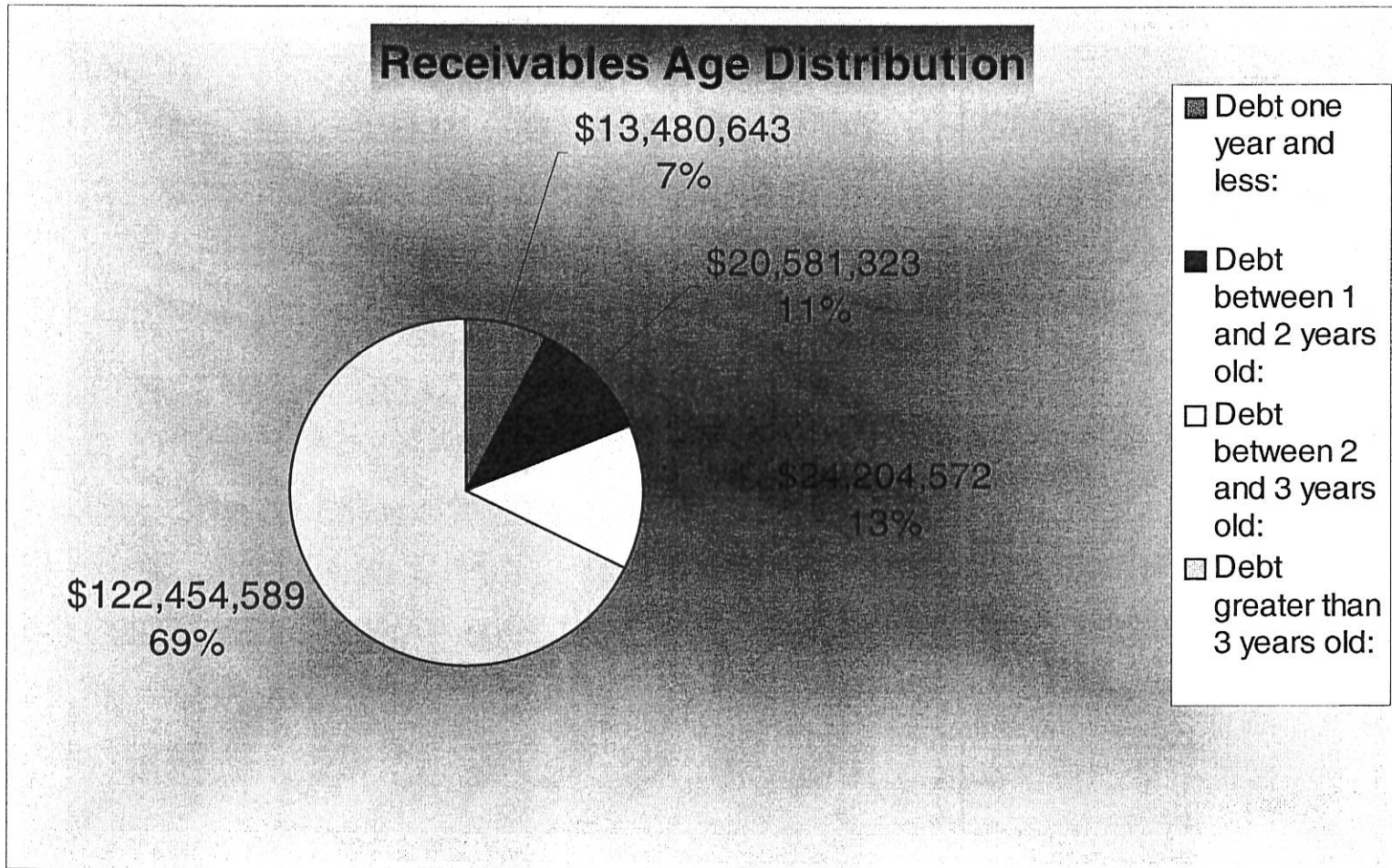
DATE: 2-14-07

NAME	REPRESENTING
David R Corbin	KDOR
Richard Cram	"
Alice Jeff Lewis	Ottawa Suzuki Strings
Jan B. News	Ottawa Suzuki Strings
Leonore Lowe	LWVK
April Holman	Kansas Action for Children
Norlita Chittameres	Bosch Theatre Foundation
Joshua Lewis	Sen. Schmidt
Derck Hahn	Helm Law Firm
CRAIG KABERLINE	K4A
Bryan Lagree	Overland Park South Rotary / Jazz in Woods
MIKE MEYER	JAZZ IN THE WOODS / OP SOUTH ROTARY
WILLIAM J. FLOHAS	JAZZ IN THE WOODS / O.P. SOUTH ROTARY
Chris Aaron	ARTIST / Overland Park South Rotary & Jazz in the Woods
Cynthia Smith	SOL Health Systems
LARRY R BAEER	LKM
Natalie Briggs	Conlee County
Donetta Shaver	Johnson County Young Nations (JCYM)

Observations

- Initial research shows that approximately 5,000 Kansas businesses would be eligible to have their Sales Tax registration certificate revoked due to balances or non-filed periods.
- Of the total gross Sales Tax AR (\$177,951,277) .3959% or \$704,554 of the debt is not 60 days delinquent.
- That leaves \$177,246,723 of Sales Tax receivables subject to this bill.
- The following graphs show the make up of our Sales Tax debt by age. The first graph is the percentages of AR by tax type. The next is the age breakdown of debt.

Current Sales Tax Age Distribution



State of Kansas

Senate Chamber



JIM BARONE
STATE SENATOR, THIRTEENTH DISTRICT
CRAWFORD, CHEROKEE AND BOURBON COUNTIES

HOME ADDRESS:
611 W. LEIGHTON
FRONTENAC, KANSAS 66763
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COMMITTEE ASSIGNMENTS

RANKING MINORITY: COMMERCE
MEMBER: ECONOMIC DEVELOPMENT
FINANCIAL INSTITUTIONS AND
INSURANCE
WAYS AND MEANS
BUDGET
KANSAS SECURITY
STATE BUILDING CONSTRUCTION
MEMBER: NCSL EDUCATION, LABOR &
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Democratic Caucus Chairman

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TESTIMONY SENATOR JIM BARONE WEDNESDAY, FEBRUARY 14, 2007

Dear Madam Chairman and Members of the Committee:

Let me begin by thanking you for this opportunity to appear before you. I am here to testify on behalf of Senate Bill 256 which grants sales tax exemption to the Frontenac Education Foundation.

The Frontenac Education Foundation is a 501c (3) organization founded in 1993 for the educational support of all students at USD 249 in Frontenac, Kansas.

The Foundation provides scholarships, programs, and equipment to USD 249 and its graduates.. Funds to support these activities come from the following fund raisers: "Lasting Impression" Campaign in 1997 for \$250,000; "One Child at a Time" Campaign for \$500,00 in 2003, and finally an annual fund raiser "Festa Italiana" which began in 1999. Festa Italiana is supported by the entire community, involving approximately 150 volunteers who donate time, equipment, and homemade food. The food and other donated items are sold at the festival. To maximize profits, expenses are minimized. There have never been any paid employees working for the Foundation. It is strictly a volunteer Board.

With money generated by Festa Italiana, Scholarships are offered to support every graduate to any qualified school for tuition support up to \$800.00 for each student. Furthermore, support is given for math and reading programs, teacher grants, and in 2005 \$50,000 was given for mobile computers. Non-curriculum support is offered for programs such as "Love and Logic", "The Seven Habits of Highly Successful Teens" and "6 Pillars of Character".

The above are just a few examples as to why we are seeking sales tax exemption status for funds raised at Festa Italiana and purchases by the Foundation.

Thank you for your favorable consideration on behalf of this request.

Assessment & Taxation
Date 2-14-07
Attachment # 2

DENNIS M. WILSON
 SENATOR, 37TH DISTRICT
 JOHNSON COUNTY
 11925 GILLETTE
 OVERLAND PARK, KANSAS 66213

DURING SESSION
 STATE CAPITOL—141-E
 TOPEKA, KANSAS 66612
 OFFICE: 785-296-7383 FAX: 785-368-6365
 CAPITOL HOTLINE: 1-800-432-3924



TOPEKA

SENATE CHAMBER

COMMITTEE ASSIGNMENTS
 VICE-CHAIRMAN: TRANSPORTATION
 MEMBER: FINANCIAL INSTITUTIONS
 AND INSURANCE
 ELECTIONS AND LOCAL
 GOVERNMENT
 JOINT COMMITTEE
 ARTS AND CULTURE

E-mail: wilson@senate.state.ks.us

Testimony in Support of Senate Bill 98
Presented to the Senate Assessment and Taxation Committee
By Senator Dennis Wilson

February 14, 2007

Chairman Allen and members of the Committee:

Thank you madam-chair and committee members for agreeing to hear this bill on another sales tax exemption.

Each and everyone of these exemptions are unique and have their own special story. The Dream Factory is no different. Many of you have heard of the Dream Factory and/or have seen advertisements about it on television. The Dream Factory gives wishes to terminally ill children and to others as their board determines. A long-time television personality, Mr. Larry Moore, is the spokesman for the Dream Factory chapter in the greater Kansas City area which includes Kansas. Larry and the board are connected to a national organization which fulfills the dreams of children from all over the country.

What is unique about this organization is that there is no payroll or heavy expenses due to having 100 percent volunteers. Virtually all of the donated money and gifts they receive go directly to the children. The surrounding states like Missouri have already exempted this organization from sales tax on purchases they make for various items. Now, in order for the Dream Factory to utilize all of its money and purchase power, they will often times go to the Missouri side.

There are organizations that do similar work like the Dream Factory does, but I know of very few that have no payroll or expenses.

I would hope that this committee will pass this bill out favorably, and I look forward to voting for it on the Senate floor.

I will stand for questions at the appropriate time and would like to yield to other conferees that came here to testify on this bill.

Assessment & Taxation
 Date 2-14-07
 Attachment # 3



EXECUTIVE SUMMARY

LETTER FROM LARRY

As we begin the new year, we are faced with challenges similar to all charitable organizations. Expenses, the cost of dreams for sick kids, are up and contributions from people who want to help us are down.

To fulfill the children's dreams we've projected for the next 12 months will cost more than \$400,000, a large amount to be raised by volunteers. So anyone who sees or hears of someone wanting to help, we'd certainly welcome them with open arms.

We have a wonderful message to convey in the community. We are all volunteers so all of the money donated to the Dream Factory goes to the children. We are also media partners with KMBC-TV, Channel 9, a relationship that has existed almost since the first dream was granted in 1984.

Since that time the volunteers of the Dream Factory have fulfilled the dream requests of more than 4,500 children in our Kansas City area between the ages of three and 18 who have life-altering illnesses or disabilities. Those dreams run the gamut of a child's imagination, from trips to Disneyworld to backyard playground equipment to meeting famous people.

Because we are media partners with Channel 9, I spotlight the children who receive dreams on the KMBC Nine News at 5 each Friday. During the Royals season, we spotlight children who get to go to Royals games each Friday night on the 10 p.m. news those Friday nights. During the Chiefs season, we spotlight children who go to the Chiefs games each Monday night at 6.

That partnership helps us get our message out to the community. And the community has truly responded. Since we founded the Dream Factory in the summer of 1984, we have never had to turn down a child because of lack of funds and I sincerely hope that will always be the case.

Sincerely Yours,

Larry Moore, Dream Factory Volunteer Spokesperson
KMBC-TV 9 News



VOLUNTEER DREAM MANAGERS

Liz Arnold, 85	Andrew Banker, 04	Kristin Banker, 03	Julie Basa, 05
Bryan Beltz, 04	Dick Smith, 98	Tom Caldwell, 93	Teri Chu, 04
Cathy Claudell, 05	Kari Coonce, 05	Phil Denney, 05	Ronda Dumovich, 05
Joe/Melissa Ely, 05	Robert Fischer, 05	Sara Wolak, '04	Eileen Fratzke, 06
Gwen Gorman, 05	Esther Gray, 05	Drew Gresco, 04	Buffy/Matt Gunter, 03
Jennifer Hall, 06	Jean Sherraden, 95	Katie Hardin, 03	Carolyn Hummel, 05
Jennifer Johnson, 03	Snehal Kadam, 05	Deanna Kerr, 90	Rhonda Larson, 05
Barbi Leonard, 04	Anne Leroy, 05	Janet Marso, 06	Lori Nicolay, 00
Amy Schroeder, 05	Patrick O'Rourke, 04	Colleen Overman, 06	Tren Qu, 06
Amy Renner, 05	Eric Renner, 05	Tiffany Ringot, 04	Kay Saavedra, 03
Mike Springer, 04	Jennifer Swisher, 05	Adrian Toader, 05	Jill Wilder, 04
Jenny Wilner, 05	Sam & Kristi Wittmaier, 04	Marianne O'connell, 05	Roger Smith, 03

VOLUNTEER BOARD OF DIRECTORS

President

Gavin Steketee, *Volunteer since '98*

Treasurer

Bud Harvey, *Volunteer since '05*

Secretary

Christian Corley, *Volunteer since '02*

Director of Community Relations

Maria Hedrick, *Volunteer since '91*

Director of Fundraising

Greg Smith, *Volunteer since '04*

Director of Gala Sponsorship

Gary Heisi, *Volunteer since '06*

Advisory Board Member

Liz Arnold, *Volunteer since '85*

Advisory Board Member

Michael T. Mayer, *Volunteer since '00*

Volunteer Spokesperson

Larry Moore, *Volunteer since '85*

Vice President

Glenn Fisher, *Volunteer since '95*

Director of Dreams

Deb Caldwell, *Volunteer since '93*

Director of Publicity

Jody Hanson, *Volunteer since '05*

Director of Procurement

Bob Nizzi, *Volunteer since '06*

Director of Special Events

Amy Straumann, *Volunteer since '05*

Director of Annual Gala

Julia Toader, *Volunteer since '05*

Advisory Board Member

Dan Liston, *Volunteer since '89*

Advisory Board Member

Bradley Berger, *Volunteer since '01*



PURPOSE & GOALS

The Dream Factory is a nationwide volunteer-based non-profit organization. Our vision is smiling children, and our mission is to provide dreams to children with life-altering illnesses. Founded in December 1980, the Dream Factory has over 30 chapters across the country. For over two decades, thousands upon thousands of volunteers have made thousands upon thousands of dreams come true for the children we serve.

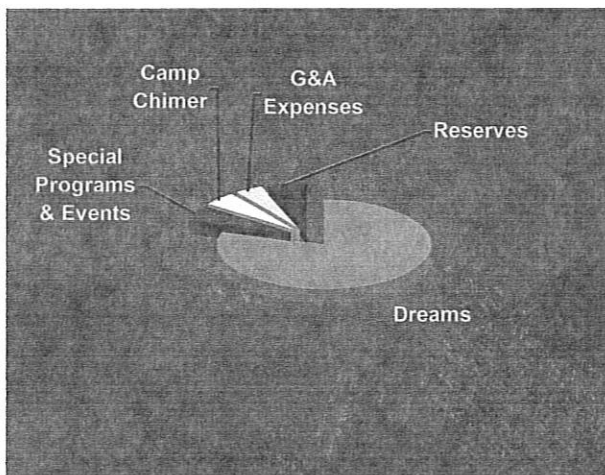
The Greater Kansas City Chapter was founded in January 1985. From trips to Disneyland to meeting someone special, volunteers have made thousands of dreams come true for the children of our community. In addition to granting dreams, the Greater Kansas City Chapter hosts a variety of special events throughout the year in order to establish long-term relationships with the children we serve. Our chapter has also developed a set of VIP Programs with both the Kansas City Royals and the Kansas City Chiefs. We are so very thankful to the many that play such a vital role in making dreams come true – volunteers, doctors & nurses, social workers, corporate citizens, professional organizations, individual donors, and our gracious media partner and dedicated spokesperson KMBC Channel 9 News and Larry Moore.

We strive to...

- Create a smile on the faces of children with life-altering illnesses.
- Promote a better family atmosphere during a time of great suffering.
- Involve the whole country in the pleasure of granting dreams to children in need of a little ray of sunshine in their lives.
- Locate Children with life-altering illnesses and insure that their dreams come true.
- Raise the funds necessary to provide these dreams whenever the need arises, and never be forced to refuse any child's request due to the lack of funds.

CHARITABLE RESPONSIBILITY

The all-volunteer Dream Factory spends less than 5% on G&A Expenses.





BUDGET INFORMATION (2006 Proforma)

<u>Description</u>	<u>Data</u>	<u>Amount</u>	<u>%</u>
Dream Revenue:			
Individual Donations		\$5,000	1.15%
School Fundraisers		\$1,000	0.23%
Internet Donations		\$1,200	0.28%
Memorial Donations		\$2,000	0.46%
Corporate Donations/Fundraisers		\$260,000	52.98%
Gala Event		\$75,000	17.27%
In-Kind Donations (\$1,440/Dream)	1440	\$115,200	26.52%
Interest Income		\$5,000	1.15%
Total Gross Donations/Contributions		\$434,400	
Less: National Dues (8%)	8.00%	<u>(\$34,752)</u>	<u>-8.00%</u>
Net Donations/Contributions		\$399,648	100.00%
Dream/Program Expenses:			
Dream Expenses (\$4,000/Avg Cash Cost)	80	\$320,000	80.07%
Special Programs & Event Expenses		\$19,500	4.88%
Camp Chimer		<u>\$20,000</u>	<u>5.00%</u>
Total Dream/Program Expenses		\$359,500	89.95%
General & Administrative (G&A) Expenses:			
General Operations		\$7,200	1.80%
Postage/Mail		\$1,000	0.25%
Promotional Materials		\$1,000	0.25%
Internet Service		\$3,500	0.88%
Fundraising		\$2,300	0.58%
Other/Contingency		<u>\$2,000</u>	<u>0.50%</u>
Total G&A Expenses		\$17,000	4.25%
Total Expenses		\$376,500	94.21%
Net Surplus		<u>\$23,148</u>	<u>5.79%</u>




Assessment & Taxation
 Date 2-14-07
 Attachment # 3-5



2005 COMPLETED DREAMS

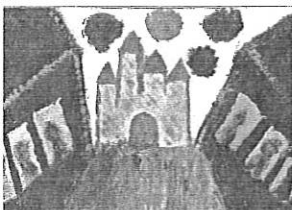
Ryan, went to Give Kids The World, Independence, MO age 5
Salvatore, went to Give Kids The World, Gladstone, MO age 5
Shawn, went to Wishland, Excelsior Springs, age 4
Tanesha, went to Give Kids The World, Topeka, age 16
Chandler, went to Give Kids The World, KCMO, age 5
Maggie, went to Give Kids The World, Lees Summit, age 10
Matthew, went to Disneyworld, Olathe, age 6
Joshua, went on the set of Third Watch and met firemen in NY, Lees Summit, age 13
Conner, went to Disneyworld, Overland Park, age 7
Max, went to meet Drew Brees of San Diego Chargers, Lees Summit, age 9
Samantha, went on a cruise and swam with dolphins, Blue Springs, age 15
Jeree, received a laptop computer, Blue Springs, age 9
Robbie, went on a shopping spree, Wellsville, age 14
April, went to a Nascar race here in KC, Butler, MO age 18
Jennifer, received 2 llamas and a shelter for them, Baldwin, KS age 15
Chris, went to a Chiefs game and met players Olathe age 17
Alexander, received a drumset KCMO age 12
Jeremy, went to a Dallas Cowboys game Wichita age 13
Nathan, went to Skip Barber driving school Derby age 18
Harleigh, went to Give Kids The World Hutchison age 11
Joshuah, went to Give Kids The World Topeka age 9
Christian, went to Give Kids The World Eudora age 4
Ashley, went to Give Kids The World Lees Summit age 5
Brooke, went to Give Kids The World Chillicothe age 11
Carson, went on a cruise Overland Park age 3



Chris, went to Disneyworld Ottawa age 7
Brendan, went to Disneyworld and received a camcorder Lees Summit age 7
Chevron, went to Cabo San Lucas KCMO age 17
Chloe, went on a cruise and swam with dolphins Peculiar age 8
Camryn, received a laptop computer KCMO age 13
Levi, went on a shopping spree KCMO age 13
Elizabeth, flew in a private plane around North KC age 16
Zachary, went to a Chiefs game and met players Platte City age 9
Molly, met Joe Randa KCMO age 16
Blake, went to a Chiefs game and met players Independence age 10
Garrett, went to the Superbowl Topeka age 13
Jack, went to Give Kids The World Olathe age 5
Joshua, went to Give Kids The World Bethany age 6
Brayden, went to Wishland KCMO age 4
Joshua, went to Give Kids The World and swam with the dolphins KCMO age 11
Brittany, went to Give Kids The World KCMO age 11
LJ, went on a cruise KCMO age 4
Brenna, received a laptop Blue Mound age 10
Jassalyn, received a computer Topeka age 14
Tiana, received a swingset Gladstone age 3 1/2
Brianna, went to Give Kids The World Sabetha age 9
Shakayla, went to Give Kids The World Wichita age 15
Megan, went to Give Kids The World Marceline age 6



Tiffany, went to Give Kids The World KCMO age 17
Lauren, went to Give Kids The World Merriam age 6
Nicole, went to Give Kids The World Blue Springs age 8
Kirsten, went to Give Kids The World Topeka age 6
Jessica, went to Give Kids The World and swam with dolphins Topeka age 8
Madison, went to Give Kids The World Shawnee age 8
Jacqueline, went to Give Kids The World Blue Springs age 3
Tiera, went to Give Kids The World Shawnee Mission age 4
Amanda, went to Give Kids The World KCMO age 11
Amethyst, went to Give Kids The World KCMO 11
Tashawn, went to Give Kids The World KCMO age 6
Laquella, went to Wishland Raytown age 11
Laura, went to Give Kids The World and swam with dolphins Gladstone age 17
Tiffany, went to Give Kids The World Paola age 14



Brittany, went to Disneyworld KCMO age 7
Kathryn, went to Disneyworld Blue Springs age 12
Brandon, went to Disneyworld Olathe age 10
Kaylin, went to NY and met Russell Simmons KCMO age 18
Carrie, went on a cruise Leadwood age 9
Aaron, received a computer LaMonte age 8
Ishia, received a computer KCMO age 11
Austin, received a computer Lenexa age 15
Hugo, received a computer KCMO age 5
Taylor, received a laptop computer Milford age 11

Erica, received a laptop computer KCMO age 17
Joseph, received a laptop computer Fort Leavenworth age 17
Marissa, went on a shopping spree Marceline age 6
Heather, went on a shopping spree Topeka age 17
Charles, went on a shopping spree KCMO age 17
Raven, received gifts for her birthday KCMO age 8
Curtis, received one year of art lessons Independence age 10
Ally, received a computer, we are trying to arrange a meeting with Lance Armstrong Shawnee age 15





KANSAS CITY CHIEFS PROGRAM – DEFENSE IS KIDS STUFF



Twenty years ago representatives of the Kansas City Chiefs, Channel 9, and the Dream Factory met to put together a program that would offer our Dream Factory kids the opportunity to have a special day at Arrowhead Stadium and raise money for the Dream Factory at the same time. The Chiefs Defense Is Kids Stuff program was born and continues today.

Each Chiefs home game one of our youngsters is honored as Honorary Defensive Co-Captain of the Chiefs. Larry Moore gets to make the announcement of the honoree each Friday morning on KFKF-Radio. The child selected gets to spend the night before the game at the Downtown Marriott with their family and then Carey Limousine makes sure they go to the stadium in style.

Once at the stadium, the child and the family are ushered into the Chiefs Ambassadors VIP Tent where they get to enjoy a huge breakfast buffet. Larry Moore introduces the child on stage to the packed house that usually attends. The child gets to have lots of former Chiefs autograph their shirts, footballs, and caps.

At 11 a.m., we go to the field at Arrowhead Stadium where the child is in awe as we walk through the tunnel and step onto the field at the stadium. We make an appearance on the big jumbotron. We visit with a lot of people. Larry interviews the child to appear on Channel-9 6 p.m. news the following Monday.

We watch the kick-off and then go to a luxury suite which companies and corporations donate to us each home game. Lots of food and lots of beverages are available. The child is treated like royalty. They can sit in comfortable warmth on cold days, air conditioned comfort on hot days, or be in the outdoor seats on beautiful days.

Often the experience becomes one of the child's most memorable times. They never fail to smile when the game ends and they begin to wrap up their day. They get to go to the Chiefs locker room, meet all the players, and get as many autographs as they desire. It is truly a special time.

An hour after the game ends, a Carey limousine awaits them for the return to their hotel downtown.

While the child has a wonderful time, sponsors of the program donate money to the Dream Factory for each defensive play the Chiefs make--interceptions, fumble recoveries, and blocked punts. The figure has amounted to hundreds of thousands of dollars the past 20 years to make more dreams come true.

Defense Is Kids Stuff. It is a program where everybody wins and we're honored to be a part of it and first hand get to see the smiles on the faces of sick and disabled children in our Kansas City area.



KANSAS CITY ROYALS PROGRAM



For twelve home games the Royals honor one of our Dream Factory youngsters. Larry Moore interviews the child, a Channel 9 photographer shoots video, and the story appears that night on the news at 10 p.m.

A Carey Limousine brings the honored Dream Child and their family to Kauffman Stadium. Then they go to the Royals dug-out where the Dream Child meets the Royals players and gets autographs.

Ben Aken of the Royals presents the Dream Child with a sack full of Royals memorabilia, including baseballs, hats, shirts, pictures, and even a personally autographed Royals blue helmet.

The Dream Child and her/his family then dine in the Stadium Club courtesy of the Royals as they get ready to take their seats for the Royals game.

After the game they return to the Downtown Marriott by limo for the night and then a big breakfast before heading home.

ANNUAL GALA



The objectives of the Annual Gala are to raise awareness of the Dream Factory vision and mission, celebrate all our annual activities, recognize our supporters, raise funds for our programs, and of course, to provide a fun evening for our stakeholders.

The Gala is held the third Friday of May at The Ritz Charles in Overland Park. Last year's attendance included about 500 guests and raised over \$100,000 for the children we serve. Our volunteers organized a silent and live auction with The Nigro Brothers Auctioneers. We auctioned over 200 donated items. The evening also includes live entertainment, a sit down dinner and open-bar.





SPECIAL EVENTS

Spring – Annual Royals Game



Hundreds of Dream Factory children and their families enjoy a day at Kauffman Stadium. They begin with a parade on the field where they meet the players. Then they watch the game from group seats provided by the Dream Factory sponsors.

Summer – Annual Fishing for Dreams



The Annual Fishing for Dreams event allows each Dream Factory child to enjoy a special day of fishing at an area stocked lake. Volunteers and supporters provide poles, bait, snacks and treats.

Fall – Annual Picnic at Deanna Rose Farmstead



Hundreds of Dream Factory family members attend the Annual Dream Factory Picnic. The event is held at the Deanna Rose Farmstead in Overland Park, Kansas. Fun is the main objective of the day!

Burgers are charbroiled by our own Dream Factory Chef's and everyone's tummy is full of good eats and treats. As the kids have their faces painted, they watch the clowns and play games. Captain Mark and the Fire Department bring their trucks for a visit with the children.

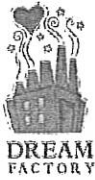
Winter – Annual Movie Night at Dickinson Theatre



Nearly 400 people pack the Palazzo 16 Theatre for a free, private viewing of a Holiday Movie. Dickinson Theatres helps provide a free movie night, including refreshments, for the Dream Factory families and volunteers. Santa Claus attends and hands out free candy canes (thanks to a donation from one of his elves).

Other Events

Disney on Ice, Barnum & Bailey Circus, American Royal, Clifford Live and many others...



CAMP CHIMER - A SUMMER CAMP FOR KIDS WITH KIDNEY DISEASE

The Dream Factory of Greater Kansas City is proud to help finance this annual camp for kids with kidney disease.

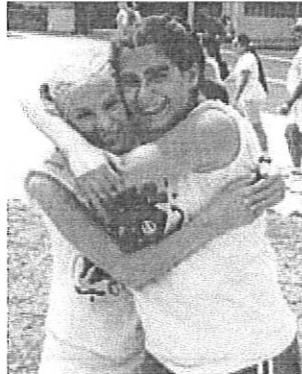
Going away to summer camp may seem out of reach for children on dialysis or who have had a kidney transplant. Not so at Camp ChiMer. Here kids with special kidney conditions can experience camp just like everybody else.

Having fun and making friends with others who share similar medical challenges is what Camp ChiMer is all about. Presented by the National Kidney Foundation of Kansas and Western Missouri and Children's Mercy Hospital, it is one of the largest organized outdoor experiences for children, ages nine to seventeen, who undergo peritoneal dialysis, hemodialysis or who have had a kidney transplant. The camp is held in early August each year on the scenic grounds of Camp Doniphan, a 100-acre privately owned facility east of Excelsior Springs, Missouri, and approximately 45-minutes from Kansas City.

Activities Abound

Two beautiful lakes, a filtered swimming pool and a modern air-conditioned lodge along with nature provide the backdrop for a variety of indoor and outdoor activities including:

- Hiking
- Fishing
- Arts and crafts
- Swimming
- Canoeing
- Boating
- Dancing



On-Site Medical Care

Parents can be rest assured that their child will be well cared for. Health care professionals including a physician and nurses are available to monitor vital signs and medications daily, and provide dialysis treatments.



LARRY MOORE SCHOLARSHIPS

Beginning in 2000, each year the Kansas City Chapter of the Dream Factory has offered scholarships in Larry Moore's name. Beginning in 2003, there will be two \$5,000 scholarships available. One \$5,000 scholarship will be offered to a college-bound student who has previously received a dream from the Kansas City Chapter. The other \$5,000 scholarship will be offered to a college-bound student who has received a dream from one of the 30+ Dream Factory Chapters located outside of the Kansas City area.

Any high school senior or college student that has previously received a dream from the Dream Factory and who can show evidence of scholastic ability and leadership qualities is eligible to apply for the Larry Moore Scholarship. This scholarship is to be used at any accredited post-high school institution or four-year college of his or her choice.

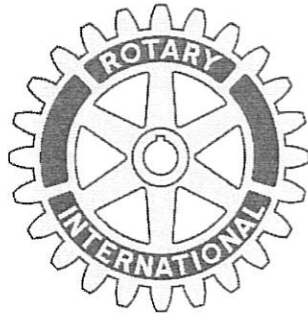
VIDEO

A 6-min video which illustrates many of the Dream Factory programs has been enclosed.

WEBSITE

Website: www.kcdream.org





Testimony in Support of SB-199

**Jazz In The Woods, Inc. and Overland Park South Rotary Club
P.O. Box 27075
Shawnee Mission, KS 66225**

Good morning madam Chairman, and members of the Committee. My name is Bryan LaGree and I am from the Board of Directors of the Overland Park South Rotary Club. I am also a director and an officer of *Jazz In The Woods, Inc.*, a 501c-3 not-for-profit Corporation based in the State of Kansas.

Jazz In The Woods, Inc. was formed and is wholly owned and controlled by the Overland Park South Rotary Club. Its sole purpose is to be the organizer and operator of our Rotary club's annual fundraising event, a three day jazz and entertainment event held at the Corporate Woods office park. Our sole purpose is to raise monies and distribute the proceeds to children's charities throughout the community.

This year's *Jazz In The Woods* event will be our 18th Annual Festival. It is the largest free music festival in a six state area, drawing between 25,000 to 40,000 people each year. Because there is no admission to attend the event, *Jazz in the Woods* makes its money through corporate sponsorships, tent sales, food, and concessions.

As mentioned, 100% of the net proceeds from our event go directly to children's charities. Last year we donated over \$100,000 to local charities. Since its inception, the Overland Park South Rotary Club, through the Jazz In The Woods event, has given away nearly \$1 million dollars to organizations like TLC for Children & Families; SafeHome; Lee Ann Brittain Infant' Development Center; Marillac Center for Children; Kansas Special Olympics, and many more.

It should be noted that no administrative, organization or management fees are taken from the revenue. All net proceeds go directly to charities that help disadvantaged youth in our communities.

Senate Bill 199 would provide an economic benefit of about \$5,000 per year to the charities we support, through sales tax dollars saved on purchases and sales made. All of the net proceeds from the festival are distributed directly to our benefactors, so the sales tax savings are merely passed through dollar -for-dollar to the charities.

Assessment & Taxation
Date 2-14-07
Attachment # 4

Items the Rotary club purchases for *Jazz in the Woods*, on which we have paid sales tax in the past are stage, light, sound and production; food purchases, and tent rental for corporate tents. Examples of items sold on which we have collected and remitted sales tax are T Shirt sales, CD sales, and food sales.

Madam Chairman, there are other charitable groups similarly serving their communities who have been granted tax exemption status like we are asking with this bill, including a sister Rotary club in Wichita. The West Sedgwick County-Sunrise Rotary Club has an exemption at subsection (nnn) of K.S.A. 79-3606.

Also, Special Olympics (lll), homeless shelters (ppp), TLC (qqq), Catholic Charities (sss), Habitat for Humanity, Heart Association, Lung Association and Parkinson's Association. Note, however, that *Jazz In The Woods, Inc.* is a little bit different from these organizations in that it takes no administrative or management fees/expenses. All support and assistance is by volunteer members of our Rotary club – because we want to maximize the funds we can distribute to these charities.

Madam Chairman, on behalf of the members of the Overland Park South Rotary club and associated volunteers of *Jazz in the Woods*, and on behalf of the charities for which we serve, I ask your consideration for passage of SB-199.

Thank you.



February 5, 2007

Re: Letter in Support of SB-199

Dear Madam Chairman and members of the Committee;

The Fox 4 Love Fund For Children serves disadvantage children in the Greater Kansas City area, when other resources have been exhausted. We provide essential items such as medical equipment, abuse counseling, beds, school supplies and so much more.

As one of three charity recipients of 2007 Jazz in the Woods, we look forward to a significant contribution that will help us continue to serve disadvantaged children. The passage of Senate Bill-199 would allow us to increase the number of children we serve. We provided aid to 4,000 children in 2007. The needs continue to grow and resources are not matching the pace.

We urge you to support Senate Bill-199, in support of the children.

Thank you,

Marsha Elbasani
Executive Director
Fox 4 Love Fund For Children

February 8, 2007

Dear Members of the committee:

As you may know, TLC for Children and Families, Inc. (TLC) was founded in 1972 to fulfill an unmet need in our community, a need for an emergency shelter and social services for children and youth. Children served are those who must be out of their homes because of abuse, neglect or other family disruption. Through the years, TLC has expanded its continuum of services to children in crisis to further our mission. TLC's Shelter Home Services, Residential Services, Resource Family Foster Care, Juvenile Intake and Assessment, Juvenile Intervention Services for truant youth and juvenile offenders, Street Outreach Services and Youth Crisis Services for runaway and homeless youth programs reflect our continued efforts to serve children in crisis in our community. The agency is governed by a 31-member voluntary board of directors and is accredited by the Council of Accreditation for Children and Family Services.

TLC served over **11,000** children and youth, ages infant through 21, of all socio-economic, religious, ethnic and racial backgrounds last year. Many of these children are in the foster care system because of abuse or neglect, some are caught in the middle of a domestic violence dispute, others need a safe place to stay when both parents have been arrested, some have been arrested themselves and need out of home placement, but do not necessarily need to be locked up in a detention center, and others are young people who have runaway from home—often times running from abusive situations, have been “pushed out” of their home or are otherwise homeless. TLC serves Johnson, Miami, Leavenworth, Wyandotte and surrounding counties in eastern Kansas.

The cost of providing such services has risen substantially over the past several years. ***In order to continue providing quality services to meet the physical, social, emotional, and spiritual needs of disenfranchised youth, we are forced to seek community funding and use other fundraising efforts to help support the needs of the youth served in our Shelter Home Program.*** TLC's is fortunate to be a recipient of the Overland Park South Jazz in the Woods event. The funds contributed will help us continue to serve disadvantaged youth. The passage of Senate Bill-199 would allow us to serve more children and youth with funds received.

Thank you for the opportunity to present you with some of the needs facing our agency and the children we serve. Please feel free to contact me at (913) 764-2887 if you have any questions or to schedule a time to tour our Shelters.

Sincerely,

Bob Drummond, Ed.D
President and CEO

Assessment & Taxation
Date 2-14-07
Attachment # 4-4

February 6, 2007

Dear Chairman,

I write you in support of Senate Bill 199 that would provide a benefit of approximately \$5,000 per year that would ultimately benefit charities, like Marillac, who are supported by Jazz In the Woods and Overland Park South Rotary Club.

Marillac is a private, not-for-profit psychiatric treatment center for children and adolescents from Kansas and Missouri. As Johnson County's newest and largest children's charity, Marillac and its mission were embraced by Jazz In the Woods and Overland Park South Rotary; they have provided generous support through a fantastic event that draws thousands from the community to rally around worthy children's charities whose mission it is to improve the lives of Kansas' children.

The savings passed along via SB-199 to agencies, like Marillac, translates to more resources and services we can provide to children and families in-need from our community who have no where else to turn. We are grateful Overland Park South Rotary has requested this support on our behalf and appreciate your consideration in helping us bring hope for a brighter tomorrow for our children by passing SB-199.

Very truly yours,

Mark S. Richards
President and CEO

Assessment & Taxation
Date 2-14-07
Attachment # 4-5

STATE OF KANSAS



TOPEKA

SENATE CHAMBER

COUNTIES
ANDERSON, FRANKLIN,
LINN & MIAMI

COMMITTEE ASSIGNMENTS

VICE CHAIR: UTILITIES
MEMBER: ASSESSMENT AND TAXATION
EDUCATION
TRANSPORTATION
JOINT COMMITTEE ON STATE
BUILDING CONSTRUCTION

email: pat.apple@patapple.org
apple@senate.state.ks.us

PAT APPLE
SENATOR, TWELFTH DISTRICT
PO BOX 1
LOUISBURG, KANSAS 66053
(913) 837-5285
Office: STATE CAPITOL BUILDING—242-E
TOPEKA, KANSAS 66612
(785) 296-7380
1-800-432-3924

February 13, 2007

Good morning. Thank you for the opportunity to testify before the Senate Assessment and Taxation Committee in support of granting a sales tax exemption to Ottawa Suzuki Strings. Alice Joy Lewis the Director of Ottawa Suzuki Strings is also here and available for comment.

For over forty years, Ottawa Suzuki Strings has been dedicated to musical education and the arts in Ottawa and Kansas. A sales tax exemption will help their modest budget direct more funds to educational opportunities for their students. Attached is their Talent Education Mission Statement, Statement of Purpose, letter of request and their January newsletter. Ottawa Suzuki String is a 501c3 not-for-profit organization.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to be 'Pat Apple', with a long horizontal line extending to the right.

Pat Apple
Kansas Senate, District 12

PA/sp
attachments

Assessment & Taxation
Date 2-14-07
Attachment # 5

Ottawa Suzuki Strings Talent Education Mission Statement

The mission of Talent Education is to provide students and families with the education and resources needed to nurture the whole child, so that each child may develop fine character and musical ability to the fullest potential.

Statements of Purpose

1. Talent Education recognizes the unique worth and dignity of each individual and is dedicated to the philosophy that all children have potential and can develop ability.
2. Talent Education creates an environment that stimulates development of musical skill in young people by offering:
 - a. teaching that divides the skills to be learned into the smallest possible units, each of which is mastered
 - b. opportunities for children to begin music study at a very young age
 - c. training and support for parents of students engaged in music study
 - d. performance opportunities for students
 - e. musical performances of the highest standards for students to hear and to model
 - f. an atmosphere that generates appreciation of and enthusiasm for the performing arts
 - g. specific educational programs that continue to challenge students as their skills advance and their musicianship matures
3. Talent Education commits to giving students in the regional, national, and international music community outstanding music education, performance opportunities, and music festivals and institutes of the highest quality.

10/14/2006

Ottawa Suzuki Strings, Inc.

P.O. Box 99, Ottawa, KS 66067 Located at the Carnegie Cultural Center; 501 S. Main in Ottawa, KS

Phone: 785-242-0242 Fax 785-242-7770 Email: suzukistrings@sbcglobal.net Website: www.ottawasuzukistrings.org

Senator Pat Apple
State Capitol, Room 143-N
Topeka, KS 66612-1504

29 September 2006

Dear Senator Apple:

We write to respectfully request that Ottawa Suzuki Strings, Inc. be added to the list of not-for-profit organizations that are exempt from sales tax under K.S.A. 79-3606.

The Ottawa Suzuki Strings has provided stringed instrument education to children from Ottawa and Kansas for 40 years. Currently about 100 children from eastern Kansas and the Kansas City metro area are enrolled in our school year program, and more than 300 additional children, ages 2 through college, from across the country, attend summer programs in Ottawa. An exemption from sales tax would be of significant benefit to our ability to provide these children with the highest quality musical education.

Additionally, we believe that it would make sense that the broader category of not-for-profit arts and cultural institutions be added to this statute. Most arts and cultural organization operate on slender budgets, and the benefit in increased arts activity would far exceed the costs to the State. It seems to us ironic, indeed wasteful, that a large percentage of the grant of state funding that we receive through the Kansas Arts Commission is paid in sales taxes each year.

Thank you for your help in achieving this exemption, which will enable us to provide better music education for children of Kansas.

Yours sincerely,



Alice Joy Lewis
Director
Ottawa Suzuki Strings



Brian Lewis
President, Board of Directors
Ottawa Suzuki Strings
Associate Professor

Mr. Lewis is Associate Professor of Violin at The University of Texas at Austin School of Music where he is the Fellow to the David and Mary Winton Green Endowed Chair in String Performance and Pedagogy. He is also the Artistic Director of the Starling-DeLay Symposium on Violin Studies at The Juilliard School in New York City.

Assessment & Taxation
Date 2-14-07
Attachment # 5-3

The Tempo

Newsletter of the



OTTAWA SUZUKI STRINGS

Greetings from the Director

Albert Einstein reflected on the purpose of man's existence when he said, "Strange is our situation here upon earth. Each of us comes for a short visit, not knowing why, yet sometimes seeming to a divine purpose. From the standpoint of daily life, however, there is one thing we do know: That we are here for the sake of others, . . . For the countless unknown souls with those fate we are connected by a bond. Many times a day, I realize how much my own outer and inner life is built upon the labors of people, both living and dead, and how earnestly I must exert myself in order to give in return as much as I have received."

The legacy which Dr. Shinichi Suzuki left us includes a sensitivity to the hearts of our fellow human beings. The environment that the Suzuki community aspires to is one of respect, awareness, joy, discipline, cooperation, and gratitude. The Ottawa Suzuki Strings program holds a vision that the power of music study and music-making is great enough to profoundly influence the development of respect, awareness, joy, discipline, cooperation, and gratitude. The single triangle of parent/teacher/child connects with many more such triangles to create a community that is healthy and strong.

We are so thankful for the very many ways our Tempo readers support this vision! The concert attendance, in-kind contributions, words of encouragement, and financial support contribute immeasurably to the vitality of our program offerings. As we begin 2007 we are launching our Annual Fund Drive and we ask that you consider making a financial contribution to OSSSI. Remembering our heritage and planning for our future both seem somehow to point to the urgency of now. OSSSI is a 501(c)3 not-for-profit organization. Contributions are tax deductible to the full extent allowed by law.

Our needs include scholarships, instruments for our early childhood classes, another piano, computer software, music purchase, funding to develop better communications with alumni, expansion of teacher training offerings, expanded advertising for Institute and SOUND ENCOUNTERS, as well as office and administrative needs.

Your generous gifts to the Ottawa Suzuki Strings will facilitate further growth and development. Together we can continue to carryout a very good work with passion and commitment.

With warm good wishes, Alice Joy Lewis

INSIDE THIS ISSUE:

Brief Highlights of 2006	2
Annual Fund Drive	3
On the Horizon for 2007	3
Washburn Towers	3
Absolutely Ottawa	4

Note Worthy News

OSSI Director Alice Joy Lewis received the 2006 Russell Crites Award presented by the Ottawa Area Chamber of Commerce. The award recognizes those with a commitment to bettering the community.

How to Book the Ottawa Suzuki Strings for YOUR EVENT

The Ottawa Suzuki Strings can be booked for weddings, receptions, church programs, and a variety of civic and private events.

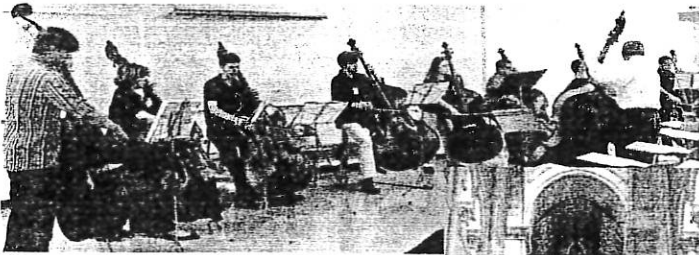
For information, please call the Suzuki Office:

(781) 242-0242

Attachment # 5-4

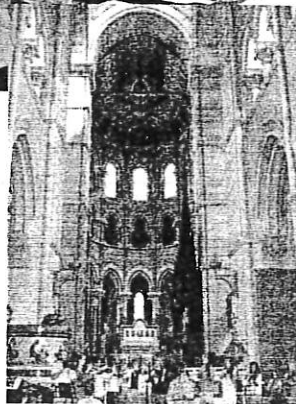
BRIEF HIGHLIGHTS OF 2006

- Ottawa Suzuki Strings Board of Directors Chairman, Brian Lewis, was the recipient of two significant awards recognizing excellence in teaching at the University of Texas at Austin. The first of these was presented by the "Texas Exes" (alums). The second was the U.T. School of Music Excellence in Teaching Award. Mr. Lewis donated the financial award associated with the Texas Exes designation to the Ottawa Suzuki Strings, reflecting his on-going commitment to good teaching at the "grass roots" level.
- Ottawa Suzuki Strings Director, Alice Joy Lewis, was a key-note speaker at the 12th Biennial Conference of the Suzuki Association of the Americas in Minneapolis, Minnesota during May, 2006.
- The June Absolutely Ottawa! 2006 events—SOUND ENCOUNTERS and the Ottawa Suzuki Institute Mid-Southwest were vigorous and inspiring! SOUND ENCOUNTERS Master Classes included bass for the first time; Harold Robinson, principal bassist with the Philadelphia Orchestra presented empowering Master Classes for a good-sized enrollment of string bass students.



Bass Choir

- OSSII families traveled to Ireland in July, presenting concerts in Cork at Saint Finbarre's Cathedral, Galway, Bray, and the National Concert Hall in Dublin. Meeting and making music with young people from across the world, seeing the sights, and experiencing life



Rehearsal at St. Finbarre's Cathedral in Cork, Ireland

on the Emerald Isle provided memories for a lifetime!

- Eight-year-old Ottawa Suzuki Strings violinist, Emily Shehi, made her orchestral debut as soloist, performing Vivaldi's "Spring" from the Four Seasons with the Liberty Symphony in September.



Emily in rehearsal

November 18 marked the inauguration of the Green Recital Series, a collaborative effort between the Ottawa Suzuki Strings and the David and Mary Winton Green Chair in String Performance and Pedagogy at the University of Texas at Austin.

The series brings Masters and Doctoral Candidates from the U.T. studio of Chair-holder Brian Lewis to Ottawa, where they each play a recital and teach master classes to OSSII students. The inaugural performance was presented by Colleen McCullough, violinist, an alum of the Ottawa Suzuki Strings program.



- Ottawa Suzuki Strings student, Philip Marten, performed the 1st Mvt. of the Concerto in g minor by Bruch in Wichita, KS, winning the \$1250 Stephan Paul Wunsch Scholarship Award.
- The Ottawa Suzuki Strings annual "Tinsel and Strings" Christmas Concert was well attended by an enthusiastic crowd despite cold temperatures and snow, on December 1st.

Supporters to whom the Ottawa Suzuki Strings are deeply grateful for their specific help with "Tinsel and Strings" are:

- Perceptive Software, Inc.** for posters, tickets and programs
- Hermes Landscaping** for providing an equipment moving crew and poinsettias to grace the stage
- Ottawa University** for loan of equipment
- Ottawa University Facilities Personnel** for work with equipment set-up and return

The lovely reception at the Carnegie Cultural Center following the concert was underwritten by:

- Agler & Gaeddert**, Harold K. and Rita S. Mayes
- The Allegre Pharmacies**, Bill Allegre, owner
- Dr. John Brockway**, D.C. Chartered
- Dr. Glen T. Cahill**, O.D., P.A. Optometry and Contact Lenses
- Dale's Body Shop**, Rod Ball, owner
- Kansas State Bank**
- Mitchell Floor Covering**, Gene Mitchell, Wade Mitchell, Tiffany Mitchell-Schmidt
- Porter-Spears and Bundy Agency**, Charles Porter
- Solutions Bank**

Assessment & Taxation
 Date 2-14-07
 Attachment # 5-5

On the Horizon for 2007



Washburn Towers, the old school building across the street from the Carnegie Cultural Center, is filling quickly with residents as the new apartments are finished.

The Ottawa Suzuki Strings plan to have additional teaching studios in the north wing in the next year, and to take a leadership role in adapting the former auditorium into a new Civic Theatre. The 350 seat hall will allow students to perform and experience great performances right in the heart of Ottawa. The residents of Washburn Towers, most elderly or disabled, are looking forward to the lovely music wafting down the hallways.

We're excited to support this great community asset, and about the opportunities it will bring to our own programs year-round. We are looking for volunteers interested in helping make Washburn Towers Civic Theatre and the Talent Education Center a reality.

If you would like more information on contributing to this project, please contact the Suzuki Office: (785)242-0242 or email: suzukistrings@sbcglobal.net.

Saturday, February 17 7:00 p.m. Green Recital Series Pasha Sabouri, Violinist Carnegie Cultural Center

Sunday, February 18 3:00-4:30 p.m. Master Classes given by Pasha Sabouri Carnegie Cultural Center

Tuesdays in April—Recitals presented by OSSI students 6:00 p.m. Carnegie Cultural Center

- April 3 OSSI Ensembles Concert
- April 10 Solo Recital I
- April 17 Solo Recital II
- April 24 Solo Recital III

Saturday, April 28 7:00 p.m. Green Recital Series Tami Iskendarian, Violinist Carnegie Cultural Center

Sunday, April 29 3:00-4:30 p.m. Master Classes given by Tami Iskenderian Carnegie Cultural Center



Name _____
 Address _____
 City _____ State _____ Zip _____
 Phone _____ Email _____

- Yes, I would like to support the efforts of the Ottawa Suzuki Strings.
- | | | |
|--|--|--|
| <input type="checkbox"/> Carnegie Associates \$5,000 + | <input type="checkbox"/> Sponsor \$500-\$999 | <input type="checkbox"/> Supporter \$50-\$99 |
| <input type="checkbox"/> Benefactor \$2,500-\$4,999 | <input type="checkbox"/> Donor \$250-\$499 | <input type="checkbox"/> Friend \$25-\$49 |
| <input type="checkbox"/> Patron \$1,000-\$2,499 | <input type="checkbox"/> Sustainer \$100-\$249 | |

Name as it should be listed for contributor acknowledgment: _____
 (optional) - Donation ___ in memory of ___ in honor of _____

- I am willing to volunteer time to help out as possible.
 Order an Ottawa Suzuki Strings CD:

___ Tinsel and Strings @ \$16.00 = \$ _____
 ___ Journeys from the Heartland @ \$16.00 = \$ _____
 ___ Sunflower Sojourn @ \$16.00 = \$ _____

Shipping Charges
 1-3 CD's = \$5.00
 4+ CD's = \$7.00

Total due for CDs = _____

Enclosed: ___ Check made payable to OSSI ___ Please charge \$ _____ to my credit card: Visa or MasterCard

Card number _____ Ex. Date _____

Name exactly as printed on card _____

Signature _____

Please return this form to:

Ottawa Suzuki Strings
P.O. Box 99, Ottawa, K1S 6B6

Assessment & Taxation
Date 2-14-07
Attachment # 5-6

Home Address:
1785 E 1500 RD
LAWRENCE, KANSAS 66044
O-(785) 843-6949
H-(913) 723-3867

Capitol Office:
STATE CAPITOL, ROOM 142-E
TOPEKA, KANSAS 66612
(785) 296-7372
pine@senate.state.ks.us

STATE OF KANSAS



COMMITTEE ASSIGNMENTS
VICE-CHAIR: AGRICULTURE
MEMBER: ASSESSMENT AND TAXATION
EDUCATION
UTILITIES

SENATOR ROGER C. PINE

**Senate Assessment and Taxation Committee
Wednesday February 14, 2007
Testimony on SB 227**

Madam Chairman Allen and committee members, thank you for his opportunity today to express my support for SB 227.

I am writing for Baldwin City Lions Club requesting your support to have all Lions Club in the state of Kansas exempt from collecting and paying Kansas state sales tax.

The Kansas Lions number is in excess of 7,000 members throughout the state. While our primary focus is on sight related issues, including diabetes, we are ever present to address the needs of the communities we live in. Every year these Lions engage in fund raising activities to support international, national, state and local programs. By charter, 100% of these funds are expended for these programs. The Baldwin City club is no exception. Each year we conduct one or two fund raising events and all the proceeds to support organization and people in need.

In the second half of 2006 we have donated some of our fund raising proceeds to the Kansas Sight Dogs in Washington, KS, the Audio Reader, Lawrence, KS, USD-348 Educational Grant Foundation, and the Baldwin City Community Fund. In addition we have purchased two AEDs for USD-348 and continue our partnership with them to pay for vision examination for public school students who cannot otherwise afford the vision care. This year we have also been able to purchase glasses for one of our uninsured adult citizens and partially fund the repair of a detached retina to an indigent citizen new to our area.

Our goals for the first half of 2007 are to continue our partnership with the Baldwin area Chamber of Commerce, USD-348, Baker University and the city government. We will continue to fund eye examinations for uninsured public school students and local residents. We are going to participate in the annual Health Fair sponsored by Baker University and we have entered into an agreement with the city government to help install new playground equipment in one or more of our city parks. We have partnered with the Lawrence clubs to help fund and build a Habitat house for a vision impaired family in the Lawrence area.

I bring a portion of our activities to your attention in hopes that you will sponsor and/or support legislation which will place the Lions Club of Kansas in the category of a tax exempt entity so that 100% of our funds may continue to go to our philanthropic endeavors and we will not have to budget for sales tax, incorporation fees or other administrative financial obligations.

I strongly urge you to support SB 227

Assessment & Taxation
Date 2-14-07
Attachment # 6



Serving Johnson County Since 1961 • www.JCYM.org

Testimony To: The Kansas Senate Taxation Committee
Senator Barbara Allen, Chair

Re: Kansas Sales Tax Exemption for Johnson County Young
Matrons (JCYM)

Representatives: Donetta Shaner, Finance Committee Chair
Linda Janowitz, Treasurer

Date: February 14, 2007

The Johnson County Young Matrons (JCYM) is a Kansas-based philanthropy that was organized in 1961 with 51 charter members. Today it has over 300 members, with the majority living in Kansas.

The mission of the Johnson County Young Matrons is "To promote a positive future for members of our community through volunteerism, financial support and education." In our 46-year history, JCYM has supported dozens of Kansas-based philanthropies, often creating programs to fill unmet needs in our community. Programs JCYM developed include:

- The Story Hour for the Johnson County Library
- The Kansas City Zoo Docent Program
- Tours for the Shawnee Indian Mission

JCYM is very proud of having founded Temporary Lodging for Children in 1972. We have continued our strong support of this agency, now named TLC for Children and Families, through significant monetary contributions and hundreds of volunteer hours.

JCYM also supports six other diverse and deserving non-profit organizations through financial assistance, service hours and in-kind goods and services. JCYM's seven current philanthropies include:

- Community Disability Network
- Friends of Johnson County Nursing Center
- Friends of Shawnee Indian Mission
- Head Start of Shawnee Mission, Inc.
- Johnson County Christmas Bureau
- SAFEHOME, Inc.
- TLC for Children and Families, Inc.

In support of these organizations, over the past five years, JCYM members have contributed the following:

- Volunteer hours: 108,316
- Financial assistance: \$598,801

The JCYM Philanthropic Fund, established in 1993, and the Scholarship Fund, established in 2002, were created as additional ways to support the community. The goal of the Philanthropic Fund is "to provide a perpetual source of funds to the philanthropies of Johnson County Young Matrons." This fund, now named the Charitable Gift Fund, has grown to \$182,000. Interest proceeds have been distributed annually to our philanthropies. None of this money is used for administrative expenses as JCYM has no employees. All administrative work is performed by our members who volunteer their time and expertise.

The Scholarship Fund was established to support the educational advancement of clients, staff members and volunteers of our designated philanthropies. This year, \$5,000 has been set aside for these scholarships.

JCYM's annual budget of approximately \$16,000 is totally funded through membership dues. Expense items include insurance, audit, storage, newsletters and other operational and recruitment costs. One hundred percent of the money raised by our members goes to our designated philanthropies and the Charitable Gift Fund.

If we were to receive this sales tax exemption, we would be able to donate even more money to worthy non-profit organizations. And from a practical standpoint, if we were sales-tax exempt in Kansas, we would be able to hold fund-raising activities in Kansas that we now hold in Missouri. This would increase income for Kansas-based businesses and, subsequently, additional tax dollars for the state.

To summarize our reasons for asking for a sales tax exemption:

- We have generously and enthusiastically supported the community for over 45 years.
- We are an all-volunteer organization.
- We give away 100% of the money we raise.

Norman Chambers
Testimony on SB 261
Booth Theatre Tax Exemption
February 14, 2007

The Booth Theatre is located at 119 West Myrtle in Independence, KS. The original building was completed in 1911 as an office building. In 1925-26 it was converted to the Booth Theatre by the well known Independence capitalist, Thomas J. Booth. Mr. Booth chose the Boller Brothers as architects for the project. The Boller Brothers were considered one of the premier theatre design teams of the first half of the 20th century. Upon completion of the theatre the Boller Brothers declared "for its size, there is no better or modern theatre in the country".

The Booth Theatre has been mostly empty since the mid-eighties. Almost a total lack of maintenance has allowed the theatre to deteriorate. However, the building retains a substantial degree of architectural and structural integrity. The Booth Theatre is listed on the State and National registry of historic places.

In 2003 Bill Kurtis purchased the Booth Theatre Foundation, Inc by assuming the indebtedness of the corporation. Mr. Kurtis then created a board of local Independence citizens, including himself, to manage the future of the Theatre. The Booth Theatre Foundation Board accepted the responsibility of raising the money to restore the theatre as close as possible to its original look and grandeur.

The Booth Board has developed a three phase approach for restoration. Phase one includes the front exterior, the concession area in the front of the building, and the mezzanine directly above the concession area. Stated another way, everything in the front part of the Theatre before the main auditorium and the balcony is part of phase one. Phase two includes the main auditorium and the balcony. Phase three will include the stage and required equipment and peripheral space, to support live stage performances, music entertainment, and first run films. The Booth Board has raised enough money to complete phase one and we continue to raise money for the last two phases of the project.

The Booth Board believes it would be serve the City of Independence and surrounding areas if the State of Kansas would grant a sales tax exemption for this project. Upon completion of the restoration, the Theatre will play host to live performances of stage productions, first run movies, and other entertainment for the city and the region. Thank you for your time.



OUR MISSION...

To encourage private philanthropy to further the vision, values, and goals of
TLC for Children and Families, Inc.

February 14, 2007

Assessment and Taxation Committee

Hon. Barbara Allen, Chair

Assessment & Taxation
Date 2-14-07
Attachment # 9

Thank you for the opportunity to present written testimony before this honorable body. I am Bob Drummond, President and CEO of TLC for Children and Families, Inc. (TLC) and Chairman of the Board of Trustees of TLC Charities Foundation in Olathe, Kansas. TLC Charities Foundation is a 3 year old 509(a)(3) non-profit foundation whose sole purpose is to support and encourage private philanthropy to further the vision, values, and goals of TLC. TLC Charities Foundation's mission is to encourage private philanthropy to further the vision, values and goals of TLC.

TLC, the supported organization, serves children, youth, and families primary in Johnson, Wyandotte, Douglas, Miami, and Leavenworth Counties. TLC's focus is to provide services to abused and neglected children and youth and troubled teenagers. Its mission is: **Providing opportunities that encourage positive growth and change for children, youth and families while ensuring a safe environment.**

TLC is accredited by the Council on Accreditation for Children and Families, licensed by SRS as a child placing agency, as an emergency shelter and a Level 5 residential treatment facility. We provide the following services: (1) **Foster Care**; (2) **Youth Crisis Services** (counseling services for non-custodial youth and families); (3) **Street Outreach Services** for at-risk street youth (many of which are homeless); (4) **Juvenile Intake and Assessment Services** for Johnson County law enforcement and SRS; (5) **Case Management** services for youth experiencing truancy, family management issues, and domestic violence; (6) **Emergency Shelter** for youth in State custody who are waiting placement, needing respite care, or who are in crisis and may be homeless; and, (7) **Level 5 residential treatment** for youth in SRS or Juvenile Justice Authority custody who have mental health and/or behavioral management issues. In addition, we have a unique public/private partnership with USD #233 that provides educational services to these youth on our campus.

TLC provided services for over 11,000 children, youth, and families in 2006 and anticipates this number to keep increasing. TLC's key partners are local, county, and state government agencies as well as a host of other non-profit entities. We, like many non-profits, are a unique organization. We are a private business driven by a volunteer Board and assisted by hundreds of community members.

Frankly, not only do thousands of children, youth, and families depend upon TLC, but so does the State of Kansas. Many of the services we provide in our region of the State are unduplicated. We are a major provider of services to SRS, JJA, Johnson County government and all the municipalities in Johnson County. We are deeply embedded in public safety services and safety net services for children, youth and families in Eastern Kansas.

One of the great challenges for all non-profits is finding the necessary resources to implement its mission. In this past decade governmental resources, which have seldom covered the costs of our services, have shrunk even more. TLC, as most non-profits, depend upon our local communities to help fill the gap between our governmental reimbursements, per diems, contracts, grants and the true costs of providing services. The TLC Charities Foundation was established to help TLC bridge the gap between costs of providing services and revenue necessary to operate in the black.

Raising private dollars is hard work and takes a lot of time. TLC Charities Foundation wants to move toward enlarging its board, hiring a full time fundraiser and begin to develop fundraising events.

In working with Senator Allen we drafted legislation to fully exempt TLC Charities Foundation from sales tax. Currently, TLC Charities Foundation has no sales tax exemption.

Again, TLC Charities Foundation exists only to support TLC for Children and Families. It was the intention of the TLC for Children and Families' Board to create a separate foundation that would grow an endowment which would help TLC weather the volatility of government funding. Currently, TLC Charities Foundation has an endowment that exceeds \$1,000,000 with an expectation to grow that amount by 10% each year.

In conclusion, we strongly believe that TLC Charities Foundation should be exempt from Kansas State sales tax. The State we serve should not penalize us for our willingness to creatively find ways to underwrite services the State cannot fully fund.

Thank you for this opportunity to present written testimony. Please feel free to contact me at 913-764-2887 if you have any questions.

Warmest personal regards,



Bob Drummond, Ed.D
Chairman, Board of Trustees
TLC Charities Foundation



KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

**Mark Desetti, Written Testimony
Senate Assessment and Taxation Committee
February 14, 2007**

Senate Bills 289, 98, 199, 200, 227, 241, 256, 261, 290

Also representing the Kansas Association of School Boards

Madame Chair, members of the committee, thank you for the opportunity to provide written testimony to you today sharing our thoughts on these nine sales tax exemption proposals. I would like to note that I am submitting this testimony today for both KNEA and the Kansas Association of School Boards.

We are not advocating for either the passage or defeat of these measures. We would like to simply point out what we see as some of the consequences.

Kansas already has an extraordinary number of sales tax exemptions. In addition, Kansas does not now levy a sales tax on most services and cannot collect sales tax on many internet based purchases.

Each of these bills represents a small exemption. Each of these may be a worthy organization. But with each exemption granted, the state revenue stream is reduced. We have not seen any tax proposals that would offset the loss of revenue that would result from the passage of these or any of the other tax reductions being debated this year.

The tax system is like a balloon. When you squeeze one end of the balloon, the other end expands. If you cap property taxes for all seniors, you increase property taxes for those under 65 years of age. If you collect less in sales tax, you have to make up for that loss with other taxes.

As a final note, we continue to believe that the legislature should make a comprehensive examination of the entire tax system to ensure that our many provisions result in a system that will provide stable funding for all state services and that is fair to both citizens and business. Such a review would include taking a hard look at all sales tax exemptions and exclusions.

Assessment & Taxation
Date 2-14-07
Attachment # 10

FISCAL FOCUS

Budget and Tax Policy in  Perspective

April Holman
Legislative Testimony
Senate Bills 289, 98, 199, 200, 227, 241, 256, 261, 290
Senate Committee on Assessment and Taxation
February 14, 2007

Good morning Madam Chair and members of the Committee. On behalf of Kansas Action for Children (KAC), I would like to thank you for this opportunity to testify.

KAC is a not-for-profit child advocacy organization that has been in existence since 1979. KAC promotes policies that aid family economic stability because instability creates stress and the potential for harm to children through less consistent medical care, fewer opportunities for early learning and the potential for lower performance in school.

Our opposition to today's bills is not specific to any of the organizations requesting a sales tax exemption, but is instead a reflection of our general concern about the erosion of the sales tax base. The sales tax is a key source of revenue to the State General Fund (SGF), which is in turn a key source of funding for state government and for programs and services vital to children and families. The number of sales tax exemptions in Kansas has more than doubled in the past 15 years, resulting in a significant reduction in possible SGF revenues.

We believe that instead of adopting more exemptions to the sales tax, a comprehensive modernization of the Kansas tax system is needed. Recent reports from the Kansas Department of Revenue show that Kansas taxes disproportionately impact the poor and that both the sales tax and property tax bases have been eroded significantly in recent years. This has resulted in tax shifts as well as revenue shortfalls and the need in some years to increase tax rates. In order to address these issues as well as the changing nature of the Kansas economy, we believe that a comprehensive plan should be created for modernizing Kansas taxes. If we can update and improve the efficiency of our tax system the need for exemptions will not longer be an issue. To this end, we respectfully oppose the passage of additional sales tax exemptions and request that the committee consider a broader solution to problems with the Kansas tax system.



KANSAS
ASSOCIATION OF
COUNTIES

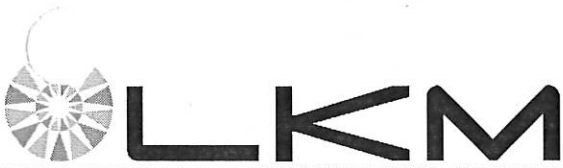
WRITTEN TESTIMONY
concerning Senate Bills 289, 98, 199, 200, 227, 241, 256, 261, 290
Sales Tax Exemptions
Presented by Randall Allen
Senate Assessment and Taxation Committee
February 14, 2007

Chairman Allen and members of the committee, thank you for the opportunity to submit written testimony in opposition to the above-referenced bills granting sales tax exemptions to several organizations. Last November, the membership of our association voted unanimously to adopt a policy statement opposing any new exemptions to the state/local sales tax base. New exemptions only shift the burden of financing vital services to the increasingly narrow tax base. We often hear about the "golden rule" of taxation, i.e. the lowest possible rate should be applied to the widest possible base. These bills would seem to violate this basic rule, and serve to further narrow a sales tax base which has been already eroded over the years. Where do the exemptions stop? If not now, when? We urge the committee to stop further tax base erosion by rejecting these bills. Thank you for your consideration.

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.

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Assessment & Taxation
Date 2-14-07
Attachment # 12



League of Kansas Municipalities

To: Senate and Assessment Taxation Committee
From: Don Moler, Executive Director
Date: February 14, 2007
Re: Comments Concerning SB 98, SB 199, SB 200, SB 227, SB 241, SB 256, SB 261, SB 289, and SB 290

I would like to thank the Committee for allowing the League to submit written testimony concerning the issue of sales tax exemptions. I feel confident that all of the exemptions being asked for today, in the abovementioned bills, are worthy causes. That said, we still need to step back and think about the policy ramifications of further sales tax exemptions and limitations.

As things now stand, local government in Kansas, specifically cities and counties, are financed almost exclusively by the local property tax and the local sales tax. With every new exemption to the retailers sales tax, further pressure is put on the local property tax as the only viable method for continued funding of city and county government in Kansas. Quite simply that means that as the sales tax becomes less useful as a funding mechanism, that cities and counties are forced to further levy property taxes in an effort to provide the services demanded by our citizens. We would urge the Committee to consider this larger issue in considering any further reductions in the State and local sales tax base.

Thank you very much for allowing the League to provide this written testimony to the Committee.