

SB 126 Opponent Testimony – Written Only
Senate Committee on Assessment and Taxation
Income Tax Credit for Certain Residential Solar & Wind Energy
Expenditures
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February 8, 2023



Chairwoman Tyson and Members of the Committee,

We appreciate this opportunity to submit written opponent testimony for SB 126, which provides a nonrefundable tax credit for certain residential solar & wind energy. We hold the following position on SB 126:

1. SB 126 promotes the wasteful tendency of government picking winners and losers

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If a legislative body passes a law, there shouldn't be any exceptions to that law without some compelling reason. SB 126 has no compelling reason. SB 126 benefits select Kansas taxpayers at the expense of everyone else. The hyper-targeting of this credit is particularly troublesome. Tax credits are designed with the possibility they are available to anyone. SB 126 is limited to those who have made certain residential solar and wind energy expenditures. SB 126 is not good tax policy.

For these reasons, we urge the committee to reject SB 126 in its current form.