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Members of the House Committee on Taxation Kansas State Capitol Room 346-S Topeka, Kansas

February 5, 2025

Re. House Bill 2208

To Whom this May Concern,

I'm writing in support of the Endow Kansas Tax Credit Act, filed under HB 2208. The proposed legislation seeks to establish a tax credit for endowment gifts to certain endowment funds held by qualified community foundations. Speaking on behalf of the Western Kansas Community Foundation (WKCF) in Garden City, KS, I would like to emphasize the urgency of this Bill as it relates to building long-term resources in the Western corner of the State.

Since its inception in 1996, WKCF has strategically and purposefully offered support to community improvement and quality of life for all residents in its 15-county service area. WKCF invests more than \$1 million in the local communities each year through grants and scholarships. Strong relationships with individual donors, families and businesses have laid a firm foundation to tackle some of today's greatest challenges, leading us to a brighter future.

The proposed tax credits are an important initiative that could significantly increase our impact and reach. While traditional donor funds enable us to make targeted charitable distributions to organizations of their choice, unrestricted funds allow community foundations to intervene quickly and strategically wherever there is a funding gap or unforeseen need. For example, during the COVID pandemic, WKCF was able to quickly establish an Urgent Needs Fund that allowed nonprofits continue their vital services. With the help of private donors, we distributed well over \$100,000 in response to this unforeseen crisis situation. The fund is still in place today, albeit nearly depleted

Unrestricted dollars are critical for our organization's effective responsiveness. Yet, they are also the hardest to come by. The proposed Bill therefore, if passed, would offer a wonderful opportunity to not only promote unrestricted giving but also, give us more flexible funding opportunities. Therefore, we respectfully urge you to support HB 2208. Thank you for considering this important legislation.

Sincerely,

Conny Bogaard, PhD Executive Director.

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