

Senate Committee on Taxation  
Testimony In Support of SB 69  
By Amy Freouf, Director of Human Resources

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**JOHN DEERE**

February 6, 2025

Honorable Committee Members,

My name is Amy Freouf and I am the Director of Human Resources for American Implement. I am writing to share my support for SB 69, which proposes Extending by five years the loan repayment program and income tax credit for rural opportunity zones.

We are THE John Deere Dealership Group for Western Kansas. We employ approximately 400 employees at 16 dealership locations, 15 of which are in Kansas. We represent communities along the western border from St. Francis to Elkhart and as far east as Oakley & Dodge City

I want to thank you for considering an extension of the Rural Opportunities Zone incentives, and for allowing me to speak to you today in support of that extension.

I know that we are all aware of the challenges faced by businesses in ALL areas of the state when it comes to recruitment and retention. We've all heard the terms "Great Resignation," "Great Reshuffle", and so on. And we are also aware of the great financial toll that is affecting our state and nation due to inflation and current economic conditions. This is especially true right now for the Agricultural industry and our rural areas in general.

It takes a special kind of person to want to live in a rural area. The smaller the community, the harder it is to both retain and recruit talent. Especially when we are butting up right along the borders of Colorado, Nebraska, and Oklahoma... and really, by a thin margin in our part of the state, we are practically on the border with Texas as well. That is 4 other states that we are in direct competition with when it comes to recruiting talent from outside our boundaries.

We know fully the value of growing our own talent to keep our population here in Kansas. We want our kids to stay in our communities when they graduate, and we want to bring our former residents back, if they have relocated out of state. However, the reality is these efforts are simply not enough to provide sufficient candidates to fill the open roles that we have within our company and throughout our many rural locations.

This challenge is not unique to American Implement either. It affects many companies in western Kansas, and is often a topic of discussion with other HR representatives within my local SHRM chapter in SWKS.

That is where the Rural Opportunity Zone (ROZ) program provides a great opportunity for businesses such as ours to succeed.

|                                 |                                  |                                  |                                   |                                |                               |                               |                               |
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I, myself, am currently taking advantage of this program after relocating to Kansas in 2021. My Dad was raised in KS, and both he and my mother were Jayhawks. In fact, that is where they met. They relocated out of state after graduating and never moved back. So I represent the "boomerang" in their place.

Despite the generous relocation package provided by American Implement, my family was faced with some unexpected expenses that we were honestly still paying for. The state tax credit has benefitted me directly by helping to offset those expenses, and also by allowing me to slowly invest and make improvements around my new home, such as planting trees and the like.

Without this program, it would have been much more enticing to return to my previous employer in Nebraska when the opportunity for a higher-level position became available within a year of my relocation back to Kansas. However, the ROZ program weighed into our decision to stay in Kansas. The ROZ program gives western Kansas a competitive edge and it makes us more appealing than the other states, who do not offer something similar.

As the HR Director of my company, I make sure ALL of my employees are aware of this program. I encourage our recruiter and hiring managers to share this information with out-of-state candidates, who are deciding whether to join us or our direct competitor located in CO & NE. It is actually great to be able to tell them that CO is going to charge them the FAMILI tax on top of their regular state taxes, but KS may pay them back ALL of their state tax dollars for up to 5 years.

I also ensure my new recruits are aware of the ROZ opportunities by including it in my open enrollment presentations each year. The biggest challenge I know of with this program is that no one knows about it. Especially the tax preparers! That is why I am especially grateful the state finally created a flyer that we can share with our employees who can then share with their tax professionals.

The only other negative issue I have heard about the ROZ program is when the local community does not want to participate, such as Sherman County in Goodland. However, even with just a partial benefit from the state, new employees at that location are still better off than those across the border in Burlington, CO.

I am not going to lie. One of my most favorite things about my job is when an employee calls me up to personally thank me for providing them with a special benefit that has positively impacted their life and family. This program is one of those that I tend to receive calls about.

So again, thank you for considering extending this benefit for another 5 years.

I ask that you please vote yes, so you can continue to make a positive impact for employers such as American Implement, located in Kansas' rural communities, by helping incentivize the recruitment of new employees into our areas and retaining them once they get here.

Vote yes so you can make a direct positive impact on my new employees' lives, so they can better establish themselves within our communities and we can continue to grow and support our economies.

Thank you.



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