



**Testimony**  
**Senate Assessment and Taxation Committee**  
**SB 457 Apportionment of Business Income**  
**By: Christy Caldwell, Vice President Government Relations**  
**Greater Topeka Chamber of Commerce**  
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Chairman Donovan and Committee:

The Greater Topeka Chamber of Commerce would like to express our support for SB 457 which provides for an option for the apportionment of taxes for multi-state and international companies located in Kansas.

We believe allowing a company to choose whether they prefer to use the three factor formula - property, sales and payroll OR a single sales factor is a valuable incentive to grow manufacturing already in Kansas and attract new investment.

This is an excellent incentive to grow manufacturing jobs in our state. We are excited with the opportunity to have this bill approved and get the good news into the hands of the seven manufacturing companies we are currently working with to attract to Topeka and two local companies that we would like to see expand here.

The Topeka Chamber strongly supports SB 457 and requests your "Yes" vote.

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Sn. Assmnt & Tax  
3-12-12

Attachment # 2