



109 SW 9th Street, 4th Floor  
Topeka, Kansas 66612-1280

Phone: (785) 296-3556  
Fax: (785) 296-8389  
Email: ksag@kda.ks.gov  
www.ksda.gov

Dale A. Rodman, Secretary

Sam Brownback, Governor

**Testimony on HB 2285**  
**to**  
**The House Committee on Taxation**  
**By Chad Bontrager**  
**Kansas Department of Agriculture**  
**February 21, 2013**

The Kansas Department of Agriculture is in support of HB 2285. In our effort to support and help grow Kansas agriculture, we work with agribusinesses that want to locate or grow in Kansas. Based on this work, the department understands that the tax climate of the state is important in demonstrating our desire to have businesses in Kansas.

Any legislation that would increase the taxes agribusinesses pay for machinery and equipment in their facilities would have an adverse effect on our ability to recruit and grow agribusinesses in Kansas. The current dominant practices of appraisal that value machinery and equipment as personal property rather than real estate have not been seen as an impediment. Valuing machinery and equipment as real estate would put Kansas at a disadvantage for recruiting and growing businesses. It should be clarified for appraisers what constitutes personal property and what is real estate.