ROCKING M MEDIA, LLC

1707 Thomas Circle, Suite A Manhattan, KS 66503 785-565-0406 "RIDING FOR THE BRAND"

Opposition to House Bill 2023

January 19, 2017

Mr. Chairman and Members of the Committee,

My name is Christopher Miller and I am President of Rocking M Media, LLC, we are a fifth generation Kansas family owned media company. Rocking M Media owns and operates a group of 30 radio stations in Central and Western Kansas, we also own the Kansas Farm and Ranch Radio Network the largest radio Ag network in the state of Kansas along with two other radio networks the Today In Kansas News Network and the Kansas Collegiate Athletic Conference Network. Rocking M Media has 80 employees and offices in Salina, Hays, Great Bend, Colby, Goodland, Dodge City, Garden City, Liberal, Pratt, and Wellington. Rocking M Media's main business goal is to help start and grow businesses in the communities that we serve with our radio stations. By growing the business base in our communities this improves the lives of those who live there, and if we do our job right someday we hope to reverse the current population trends in Central and Western Kansas.

I stand before you today in opposition of House Bill 2023 which would repeal the small business tax cuts from 2012. The 2012 tax cuts have been instrumental in allowing our business to grow and helping others in our communities start and grow their own businesses with the vast majority of these new start-ups being organized as pass-through businesses. As a member of the advisory board for the Center of Entrepreneurship in the College of Business Administration at Kansas State University we assist both undergraduate students and entrepreneurs around the state of Kansas doing the same thing over and over again, starting, funding and growing their businesses. My reason for bringing up the theme of start, grow, fund over and over again is that many of these businesses will have to do just that, again and again. These entrepreneurs are taking incredible risks starting, growing and funding their businesses and they need the ability, to have a pass-through income structure that pays its taxes at the individual level or at the level that is appropriate for the company. At Rocking M Media our income taxes are on the wages we pay ourselves.

In today's business climate it is hard enough to be successful because of the health insurance debacle and so much government regulations. We are working our tails off in our rural markets to make a difference for our entrepreneurs, their businesses and our communities. The small business owners in Kansas are what make the economy go and targeting the little engines that can with a tax increase that will not cover the budget short fall is not the way to fix the spending problem.

DEVELOPING LOCAL KANSAS BUSINESSES FOR OVER 100 YEARS!