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To: House Committee on Taxation

From: Matt Miller  
President, Robert E. Miller Group

Date: January 19, 2017

Re: House Bill 2023

I encourage the House Committee on Taxation to oppose House Bill 2023. The current tax policy as it relates to S Corps and LLC's should be left in place.

In 2013, Robert E. Miller Group decided to relocate from the Missouri side of the state line to the Kansas side after being based in Missouri for over 50 years. The 2012 tax changes in Kansas, specifically the tax cut for small businesses, was an important factor in our decision to move to Kansas. It was a difficult decision to move, but Kansas law offered a more business friendly environment for our future.

We are one of the largest locally owned full-service insurance and employee benefit firms in Kansas City. Our firm has 55 employees with most earning more than \$50,000 annually. We are looking to expand to over 100 employees over the next five years.

Our company needs a stable business environment to thrive and House Bill 2023 makes me question our decision to move to Kansas. I urge you to oppose House Bill 2023.

Thank you for your consideration.