



**Written Testimony in Opposition to SB188  
Before Senate Assessment & Taxation Committee**

**Mr. Daniel Murray, Kansas State Director  
National Federation of Independent Business  
Tuesday, February 14, 2017**

On behalf of the National Federation of Independent Business (NFIB), thank you for the opportunity to submit testimony on SB188. NFIB is the state's leading small business organization representing small and independent businesses. A non-profit, nonpartisan organization founded in 1943, NFIB represents the consensus views of its over 4,200 members in Kansas.

The NFIB opposes SB188, which retroactively increases taxes on small businesses. As we have stated in our opposition to SB147 before this committee, our members oppose a full repeal of the small business income tax exemption. Further, we oppose the reckless provisions to make such repeal, or any tax increase, retroactive to the current tax year.

Thank you for your continued consideration of concerns.

*Founded in 1943, NFIB is the leading advocate for small business owners. Our mission is to defend the right of small business owners to run their businesses without undue government interference and to advance public policies that promote their success. We proudly represent thousands of members statewide from every industry and sector. And we are the only major business organization whose policies and positions are established by the members directly, not by executive staff or the Board of Directors.*