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## **Written Testimony in Opposition to SB 223**

**To: Senate Assessment and Taxation Committee**

**From: Betty Nelson-Ekey, Managing Director  
Tax Incentives Group, CBIZ MHM, LLC**

**Date: March 9, 2017**

Madame Chair and Members of the Committee:

CBIZ MHM, LLC appreciates the opportunity to submit written testimony in opposition to SB 223.

CBIZ MHM is a business consulting firm that has provided tax incentive services to corporate clients for over 15 years. CBIZ currently works with 46 companies on PEAK projects. As a result, CBIZ sees firsthand the role that incentive programs play in the decisions that companies make as to where they locate business operations.

Major incentive programs such as PEAK can impact the cost of doing business for a company. This particularly comes into play when a firm is evaluating whether to invest in a new location or re-invest in a current location. When changes are made that limit the use of a program such as PEAK, it certainly can make companies reconsider where to invest their capital and where to add or retain jobs. Companies like predictability and these proposed actions make companies wonder – what’s next? -- and should we invest in Kansas.

CBIZ strongly urges the committee to not send a negative message to the business community with the changes proposed in SB 223.