



**Senate Assessment & Taxation Committee
Testimony in Support of HB 2106
Presented by Kent Eckles, Kansas Chamber**

Tuesday, March 16th, 2021

Mister Chairman and members of the committee, my name is Kent Eckles on behalf of the Kansas Chamber. The Kansas Chamber represents small, medium and large businesses of all industry segments across the state.

The Kansas Chamber appreciates the opportunity to testify in support of House Bill 2106, which simply extends the deadline for the filing of corporate tax returns to 30 days after the federal deadline.

House Bill 2106 came to us as a recommendation from the Council on State Taxation (COST). The tax cuts and jobs act changed the corporate filing deadline to October 15, which coincides with the Kansas extension deadline. Since Kansas corporate returns are based on the federal return, we are asking that the state modify its statute to read *“No later than one month after the due date established under the federal internal revenue code, including any applicable extensions granted by the internal revenue service.”*

If passed, HB 2106 would clear up the conflict between the federal and state deadlines, allowing for an extra month to file the Kansas corporate return. COST’s memo on the subject reads *“Making this change would both enhance the accuracy of state returns filed by taxpayers and ease the administrative burdens imposed on tax administrators by reducing the number of amended returns filed due to the concurrent federal and state filing deadlines.”*

In closing, we respectfully ask for your support of House Bill 2106 which, in our view, is a technical fix needed due to changes in the federal tax deadlines. We would be happy to answer any questions at the appropriate time.