

Dear Chairman Tyson and The Senate Assessment and Taxation Committee Members

Committee Meeting: 9:30am Wednesday, January 24, 2024

We would like the Committee to know that we fully support the passage of HB2254.

Irvine's Just Beyond Paradise Winery produces wine that is "100 percent Kansas". We are also a Registered Agritourism location northeast of Lawrence Kansas.

We have signage approved by the Kansas Department of Commerce and Kansas Department of Transportation located in two locations on Highway 24.

We have hosted customers from the local area for our wines and from almost every State across the United States. We have also hosted customers from Canada, Europe, South Africa, Australia, India, Vietnam, Mexico and many South American Countries. In addition we are also a proud member of the, "From the Land of Kansas registered Companies" and a 4th generation Kansas Farmer.

I have deep roots in the State of Kansas. Born and raised at Manhattan, Kansas and a B.S. Degree in Agronomy from Kansas State University. I would be present today, but I also work for the United States Department of Agriculture to help support our family farm.

HB 2254 further clarifies that Agricultural land otherwise devoted to the production of plants, animals or horticultural products that is incidentally used for agritourism activity; and (iv) that is utilized as part of a registered agritourism activity at a registered agritourism location by a registered agritourism operator pursuant to K.S.A. 32-1432, and amendments thereto, including, but not limited to, all land and buildings, whether permanent or temporary, that are utilized for such agritourism activity. For purposes of this clause, the selling of any items by a registered agritourism operator that includes, but is not limited to, sales made from either land or buildings, shall not change the classification of the land as a result of such sales.

Agriculture and farms that are registered as agritourism are under pressure by Taxing Entities across the State of Kansas. Attempts are being made to tax and assess farms that are also registered as agritourism as something other than Agriculture.

Many Farm Families across the State of Kansas are struggling to make ends meet. Agriculture and the activities surrounding agriculture including Agritourism not only support farm families but add serious economic dollars to the local economies across the great State of Kansas and keep us in business.

Having our Farm taxed and assessed as some other classification besides Agriculture will be too large of a tax burden on us and our fellow agritourism counterparts across the State of

Kansas. If this bill does not pass we will probably have to discontinue our farm which relies heavily on agritourism for our existence.

I recommend and pray that the committee sees the merit in moving HB2254 forward and passing this bill.

Thank you for your time.

Ed Irvine

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