

**Senate Committee on Assessment & Taxation
March 6, 2024
Daniel Silva, Kansas City Kansas Chamber of Commerce
Written Proponent of SB 507**

Chair Tyson and Members of the Senate Committee on Assessment and Taxation:

The mission of the Kansas City Kansas Chamber of Commerce is to advance, advocate and aid in maintaining a sustainable pro-business environment in Wyandotte County. The KCK Chamber of Commerce proudly represents over 450 members from across the metro and advocates for pro-business legislation on behalf of our membership.

The KCK Chamber would like to formally submit testimony in support of SB 507, which would change the way the state calculates business tax liabilities from a three-factor apportionment method to a single-factor apportionment of business income, based on sales/revenue in Kansas.

The KCK Chamber is committed to ensuring that Kansas remains an attractive place to do business by allowing businesses to base their Kansas income tax liability off their Kansas based sales. This change will encourage capital investment in the state. It will also better help Kansas businesses remain competitive both regionally and nationally, as nearly every other state has elected to apply a single-factor apportionment method for calculating business tax liability.

The Chamber supports single-factor apportionment and greatly appreciates the Senate Assessment and Taxation Committee's willingness to provide a hearing on this matter.

Thank you for your consideration.

Sincerely,



Daniel Silva
President & CEO
KCK Chamber of Commerce