HB 2118 Opponent Testimony – Written Only Senate Committee on Assessment and Taxation Income Tax Credit for Aviation Graduates and Employers Michael Austin – Director, Center for Entrepreneurial Government March 8, 2020



Chairwoman Tyson and Members of the Committee,

We appreciate this opportunity to submit written opponent testimony for HB 2118, which provides a nonrefundable tax credit for qualified employees in aerospace and their employers. We hold the following position on HB 2118:

1. HB 2118 promotes the wasteful tendency of government picking winners and losers

HB 2118 promotes the wasteful tendency of government picking winners and losers

If a legislative body passes a law, there shouldn't be any exceptions to that law without some compelling reason. HB 2118 has no compelling reason. HB 2118 benefits select Kansas taxpayers at the expense of everyone else. The hyper-targeting of this credit is particularly troublesome. Tax credits are designed with the possibility they are available to anyone. HB 2118 is limited to those who participated in a specific field of study and under an employer of one particular industry. HB 2118 is not good tax policy.

For these reasons, we urge the committee to reject HB 2118 in its current form.