



**To: House Taxation Committee**  
**From: Kevin Walker, Senior Vice President of Public Policy and Advocacy**  
**Overland Park Chamber of Commerce**  
**Date: 5 February 2020**

Chairman Johnson and Members of the Committee:

On behalf of the more than 800 business members of the Overland Park Chamber of Commerce I appreciate the opportunity to submit testimony in support of HB 2537.

The bill establishes a threshold of \$100,000 before the taxation provisions of the bill take place. As was pointed out last session in numerous briefings by tax experts, the establishment of a threshold seemed to be an important consideration in the Wayfair ruling by the United States Supreme Court.

Modern commerce taking place via the internet has reshaped the way business takes place in our world. The progress is hailed as a game-changer for the consumer and that is no-doubt true. Unfortunately, the change has also been a game-changer for the thousands of brick and mortar stores that occupy our communities and draw visitors to our retail trade centers.

The Chamber believes applying all applicable taxes on remote sellers is a matter of tax fairness to our local retailers. Additionally, by applying the threshold of \$100,000 we believe the bill clearly distinguishes between someone engaging in occasional sales and entities that exist to conduct full-scale remote commerce.

We believe HB 2537 appropriately modernizes the Kansas tax code and we urge the committee to act favorably on this bill.