

**SB 196 Proponent Testimony - in person**  
**Allowing expensing deduction for all taxpayers**  
**Senate Assessment and Taxation Committee**  
**Dave Trabert - CEO**  
**February 20, 2020**



Chairwoman Tyson and Members of the Committee,

We appreciate this opportunity to testify in support of SB 196, reinstates the expensing provision for non-corporate pass-through employers as they previously had.

Expensing was eliminated with the 2012 tax plan because it became moot when non-corporate businesses were exempt from income tax. Unfortunately, the expensing provision was inadvertently not reinstated in 2017 when those businesses once again became subject to state income tax.

2016 Census data shows pass-through employers accounted for 48% of all private-sector jobs in Kansas, and this important group of employers deserve to have the 2017 oversight corrected.

We encourage the Committee to approve SB 196, allowing expensing for all Kansas businesses, and thank you for your consideration.