

## Jerry McReynolds

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Chairwoman Schwartz and members of the committee, I am Jerry McReynolds and I am writing to express my support for HB 2404.

I am a farmer and cattleman from Woodston, Kansas. While you have heard testimony about the economic potential this legislation holds for Kansas and about the opportunities it presents for growth in Kansas agriculture, I am writing about my family's farm in Rooks and Osborne counties. At home we grow wheat, sorghum, corn and alfalfa. We also raise beef cattle.

Over the years, our farm has seen good crops and bad. Without question, however, the best crop we have ever raised is our three children, who have each chosen to be involved in our farm to this day.

We have worked for many years building our farm. When the day comes that my wife and I can no longer manage the farm, we hope to pass it onto our children. While some folks in this world find success when they see their names in bright lights, to me, it means future generations in my family will farm and ranch on the land I do today.

Achieving that dream does not come without a great deal of work. We care for the land and its resources to ensure fertile soil and reliable water resources to grow our crops. We care for our cattle to improve our herd. While we must make a profit to sustain the farm today, we must also work to ensure we are properly prepared for the future. We must work today to ensure our business structure is one that is compliant with current federal and state regulations and one that enables my wife and me to pass off the farm to the next generation.

I would like to tell you that every day when I wake up, I put on my work clothes and head out to farm. In reality, farmers and ranchers are required to spend time meeting with accountants for record keeping and filling out countless forms to properly file our income taxes. In addition, we take time out of the field to meet with estate planners and attorneys to determine the proper structure to avoid being hit with the federal estate tax, or the death tax. The death of a loved one shouldn't mean the break-up of a family farm or ranch. Yet, the federal estate tax remains one of the leading causes of the break-up of multi-generational farms and ranches.

While there seems to be some permanency to federal estate tax and income taxes right now, in Kansas, we must also take time away from the farm to meet with attorneys to ensure we are in compliance with the requirements of a family farm corporation. If we don't comply, we cannot own the land. It's as simple as that.

Our children and their families want to be involved in our farm. That could not make me happier. I hope this is a trend that continues in the future. But the decades of work to build our farm could be undone if we do not comply with these restrictive laws. As families grow, careers, spouses and other obligations may take children away from the farm, meaning the time could easily come when many family-owned farms and ranches in Kansas do not meet the requirements of a family farm corporation and are forced to sell the land.

Farming and ranching is the backbone of our state. Rather than spending precious time and financial resources to comply with corporate farming regulatory red tape, my family and I

and farmers and ranchers across the state should be out on the land. We should be planting and harvesting crops. We should be caring for our animals during blizzards like we experienced recently. Passing HB 2404 is not going to mean the end to my family's farm. It means I can rest easy when I put on my boots and go outside to work knowing that when the day comes, regardless of where my children, grandchildren and maybe even great grandchildren may live, this land can remain in the hands of my family.