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**TO:** Committee on Assessment and Taxation  
**FROM:** Julia Manglitz, AIA Kansas Government Affairs Committee  
**RE:** Opposition to SB 240

Good morning Senator Donovan and members of the Committee. Thank you for allowing the American Institute of Architects to provide this testimony in opposition to SB 240.

AIA Kansas is a statewide association of architects and intern architects. Most of our 680 members work in over 100 private practice architectural firms designing a variety of project types for both public and private clients. Our members are designing tomorrow's buildings today, aiming to meet the "triple bottom line" by designing buildings that are affordable, protect the health and safety of the building occupants, and that respect our environment.

SB 240 proposes to exempt corporations from claiming the state historic preservation tax credit. The state historic tax credit is a valuable tool for fostering economic development and re-investment in rural and urban communities all across the state. The historic tax credit:

- Encourages corporations to purchase and renovate properties in areas with developed infrastructure and services.
- Returns underused properties to the tax rolls with higher valuations.
- Provides developers a mechanism to leverage capital to finance projects such as the Veteran's Administration Central Plains Consolidated Patient Account Center (CPAC); a \$14 million construction project for a facility that brought 400 good paying jobs to Leavenworth.
- Combines with federal and housing incentives to provide needed low income housing, such as Pioneer President's Place; an \$8.6 million project that provided 61 units in the heart of Salina near medical facilities and other services.
- Returns four times the tax credit "invested" in economic impact.<sup>1</sup>

Construction is a the largest driver of our economy and historic preservation related construction projects have been a major contributor to providing jobs.<sup>1</sup> We urge you to oppose provision 5.d in this bill on page 13, lines 16-19.

Thank you.

1. Rutgers University, Center for Urban Policy Research Study.  
[http://kpalliance.org/images/Kansas\\_Executive\\_Summary\\_for\\_Web.pdf](http://kpalliance.org/images/Kansas_Executive_Summary_for_Web.pdf)

SN Assmnt & Tax

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Attachm't # 6