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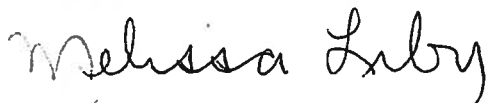
January 25, 2019

Madam Chair and Members of the Committee,

Please pass SB 22 or similar legislation that decouples the Kansas state tax return from the federal tax return, so that taxpayers can itemize at the state level regardless of whether they itemize at the federal level. Please also protect Kansas businesses by decoupling from federal corporate income tax provisions.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Melissa Liby".

Melissa Liby
Director of Finance
Bombardier Learjet