



January 30, 2007

Senate Taxation Committee
 Kansas State Senate
 Topeka, KS

Dear Senators:

I, D. Roxanne Helphingstine, am president of Mission Electronics, a small business in Lenexa. We are an audio visual integrator and have been in business for 27 years. In 1995 when we began to see an increase in internet business, Mission Electronics had to change the direction of its sales and service.

Until that time, we were focused on production equipment sales to television stations and production companies. Those entities began purchasing their equipment on the internet to save on sales tax and pricing. We knew if we did not change our business plan, we would most likely be forced to close our doors.

To do so, we had to expand our staff and hire more technically oriented personnel. In this ever changing technological world, we send our employees to training whenever possible. Consequently, we are very concerned by the proposal to eliminate the training tax credit.

This tax credit has enabled us to send more employees to additional training. We would need to pare down some of that training if this occurs. This tax credit has been a great incentive for us to further educate our employees here at Mission Electronics. As our expenses as a small business have continued to increase (such as in health insurance costs), we appreciate any incentives that are available to us.

I appreciate your consideration in not abolishing the training tax credits.

Sincerely,

D. Roxanne Helphingstine
 President



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 11450 W. 75th Street Lenexa, Kansas - Phone: 913.894.8480 - Fax: 913.894.8485

Senate Commerce Committee

March 9, 2007

Attachment 8