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DEPARTMENT OFFICIALS

January 2024

Mark A. Burghart
Secretary of Revenue

SECRETARIAT STAFF

Mark Beshears, Special Projects Attorney
Courtney Hadley, Problem Resolution Officer
Robert Clelland, Taxpayer Advocate

Legal Services

Ted Smith, General Counsel
John Hale, Deputy General Counsel
Donald Cooper, Deputy General Counsel
Office of Special Investigations
Ivonne Hommertzhaim, Director

Office of Financial Management

Kris Holm, Chief Financial Officer
Mavis Cockrell, Deputy Director
Ronald D. Coker Jr., Budget & Report Manager
Karen Sipes, Revenue Accounting Manager

Audit Services

Kris Holm, Director
Chrishundra Mitchell, Deputy Director
Brian D'Angelo, Deputy Director

Office of Personnel Services (DOA)

Lindsey Stephens, Acting Director
Courtney Johnson, Benefits and Payroll Manager
Ashlee Sidebottom, Recruitment & Position Manager
Kris Beying, Learning Center Manager

Office of Policy and Research

Kathleen Smith, Director

Information Systems (OITS)

Andy Sandberg, Chief Information Officer
Valerie Pitts, Information Technology Manager
Garrett Kaufman, Technical Services Manager
Angela Conklin, Applications Development Mgr
Brian Sommers, Applications Development Mgr
Jeffrey Scott, IT Administrative Services Manager

Communications and Legislative Affairs

Zachary Denney, Director of Communications &
Legislative Affairs

DIVISIONS AND SUPPORTING SERVICES

Division of Alcoholic Beverage Control

Debbi Beavers, Director
Bart Branyon, Chief Enforcement Officer
Audra Shughart, Licensing Manager
Jessica Mason, Operations Manager

Division of Taxation

Steve Stotts, Director
John Peterson, Tax Executive Administrator
Edith Martin, Taxation Senior Manager
Amber Huggins, Taxation Senior Manager
Business Support Services
Andy Coultis, Business Support Senior Manager
Financial & Document Management
Monica Becker, Financial & Document Management Senior Manager

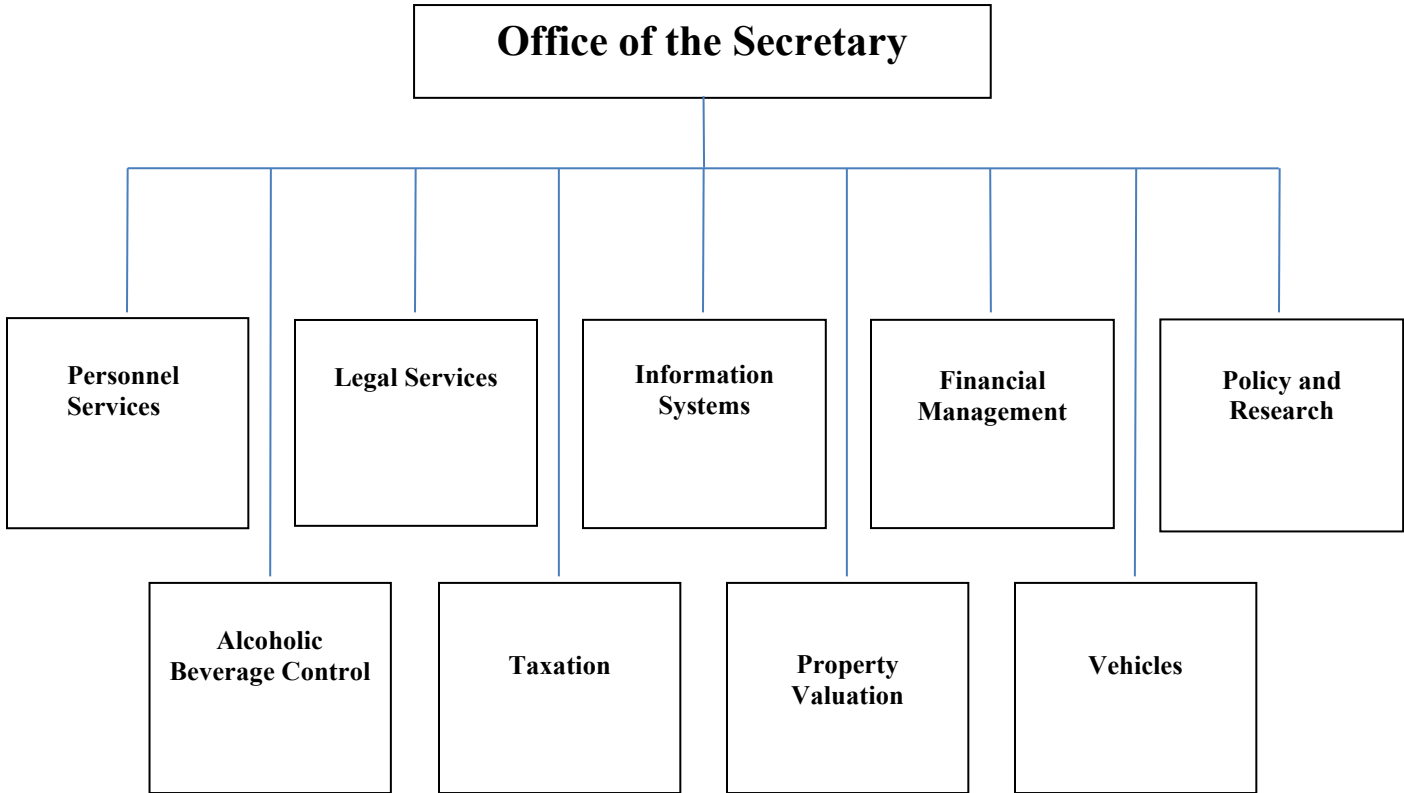
Division of Property Valuation

David Harper, Director
Robert (Bob) Kent, Deputy Director
Raelane Schnacker, CAMA Manager

Division of Vehicles

David Harper, Director
Jessica Tyson, Product Integration Manager
Christi Karolevitz, Training & Customer Support Manager
Driver Services
Kent Selk, Driver Services Senior Manager, Driver License and CDL
Vehicle Services
Deanna Sheppard, Vehicle Services Senior Manager
Titles & Registrations, Dealers Licensing and E-Lien
Comm. Motor Vehicle and Vehicle Financial Office
Driver Services
Lacey Black, Driver Solutions Manager

**KANSAS DEPARTMENT OF REVENUE
ORGANIZATIONAL CHART
FISCAL YEAR 2023/2024**



Selected Kansas Department of Revenue Telephone and FAX Numbers

| | | | |
|--|-----------------|---|-----------------|
| Alcoholic Beverage Control | (785) 296- 7015 | Information - Department of Revenue | (785) 296- 3909 |
| Collections | (785) 296- 6121 | Bingo Tax | (785) 368- 8222 |
| Human Resources | (785) 296- 3077 | Cigarette and Tobacco Products | (785) 368- 8222 |
| Property Valuation Division | (785) 296- 2365 | Commercial Motor Veh Office (CMVO) | (785) 296- 3621 |
| Secretary of Revenue's Office | (785) 296- 3042 | Commercial Vehicle Central Permit | (785) 368- 6501 |
| Taxation | (785) 368- 8222 | Corporate Income Tax | (785) 368- 8222 |
| Vehicles | (785) 296- 3601 | Dealer Licensing | (785) 296- 3621 |
| | | Driver License Examination | (785) 296- 3963 |
| Taxpayer Advocate | (785) 296- 2473 | Driver License Examination, Burlingame | (785) 266- 7380 |
| | | Driver Medical/Vision | (785) 368- 8971 |
| | | Driver Solutions | (785) 296- 3671 |
| For registration to remit taxes: | | Drycleaning Envir Surcharge & Solvent Fee | (785) 368- 8222 |
| Sales, Use, Excise, Withholding | (785) 368- 8222 | Electronic Filing | (785) 296- 6993 |
| | | Environmental Assurance Fee | (785) 368- 8222 |
| Billing and tax inquiries: | | Estate Tax | (785) 368- 8222 |
| Taxpayer Assistance Center for Topeka | (785) 368- 8222 | Fed/State Discovery | (785) 368- 6337 |
| Forms Request Line (voicemail only) | (785) 296- 4937 | Fiduciary | (785) 368- 8222 |
| | | Food Sales Tax Refund Unit | (785) 368- 8222 |
| For audit inquiries: | | Homestead Tax Refund Unit | (785) 368- 8222 |
| Audit Services Bureau | (785) 296- 7719 | Individual Income Estimated Tax | (785) 368- 8222 |
| | | Individual Income Tax | (785) 368- 8222 |
| For legal inquiries: | | Intangibles Tax | (785) 368- 8222 |
| Legal Services Bureau | (785) 296- 2381 | Liquor Enforcement Tax | (785) 368- 8222 |
| | | Liquor Drink Tax | (785) 368- 8222 |
| For revenue collection statistical inquiries: | | Mineral Taxes | (785) 368- 8222 |
| Office of Research and Analysis | (785) 296- 3082 | Motor Fuel Taxes | (785) 368- 8222 |
| | | Revenue Recovery/Legal Case Mgmtm Topeka | (785) 296- 6124 |
| | | Revenue Recovery/CAR/Collections Topeka | (785) 296- 6121 |
| | | Sales and Use Tax | (785) 368- 8222 |
| | | Sand Royalty | (785) 368- 8222 |
| | | Tax Appeals Section | (785) 296- 2388 |
| Department Regional Offices Telephone Numbers: | | Tire Excise Tax | (785) 368- 8222 |
| Kansas City Metro Assistance Center | (913) 942- 3060 | Transient Guest Tax | (785) 368- 8222 |
| Wichita Audit Office | (316) 337- 6163 | Vehicle MSRP amd Class Codes | (785) 368- 8384 |
| Wichita Collections Office | (316) 337- 6153 | Vehicle Rental Excise Tax | (785) 368- 8222 |
| Wichita Assistance Center | (316) 337- 6132 | Vehicle Titles and Registration | (785) 296- 3621 |
| | | Water Protection Fee | (785) 368- 8222 |
| | | Withholding Tax | (785) 368- 8222 |

| FAX Numbers: | | | |
|--|-----------------|--|-----------------|
| Alcoholic Beverage Control | (785) 296- 7185 | Driver License: Wichita, Twin Lakes | (316) 821- 9921 |
| Audit Services | (785) 296- 0531 | Driver Medical Review | (785) 296- 5857 |
| Commercial Motor Veh Office (CMVO) | (785) 296- 6548 | Human Resources | (785) 296- 1107 |
| Commercial Vehicle Central Permit | (785) 296- 6558 | Kansas City Metropolitan Assistance Center | (913) 631- 6215 |
| Customer Relations-Business Segment | (785) 296- 2073 | Mineral Tax/Motor Fuel Tax | (785) 296- 2703 |
| Customer Relations-Liquor/Misc Tax | (785) 296- 2703 | Policy and Research | (785) 296- 7928 |
| Customer Relations-Cigarette/Tobacco | (785) 296- 2703 | Property Valuation Division | (785) 296- 2320 |
| Customer Relations-Corporate | (785) 296- 2644 | Secretary of Revenue & Secretariat | (785) 368- 8392 |
| Customer Relations-IFTA/Motor Fuel Ref | (785) 296- 2703 | Taxation, Director's Office | (785) 296- 2703 |
| Customer Relations-Motor Fuel | (785) 296- 2703 | Taxpayer Assistance | (785) 291- 3614 |
| Customer Relations-Wage Earner | (785) 296- 8989 | Titles and Registration | (785) 296- 2383 |
| Driver Solutions | (785) 296- 6851 | Wichita Assistance Center | (855) 489- 5669 |
| Driver License: Mission | (785) 432- 0199 | Wichita Audit Office | (316) 337- 6162 |
| Driver License: Topeka, Zibell | (785) 296- 0691 | Wichita Collections Office | (316) 337- 6162 |
| Driver License: Topeka, Burlingame | (785) 296- 8277 | | |

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2023

| | Beer Per Gallon | Wine Per Gallon | Cigarette Per Pack | Motor Fuel (Gasoline) Per Gallon |
|---------------|----------------------------|----------------------------|-------------------------------|---|
| Colorado | \$0.08 | \$0.28 | \$1.94 | \$0.2200 |
| Iowa | \$0.19 | \$1.75 | \$1.36 | \$0.3000 |
| Kansas | \$0.18 | \$0.30 | \$1.29 | \$0.2403 |
| Missouri | \$0.06 | \$0.42 | \$0.17 | \$0.2247 |
| Nebraska | \$0.31 | \$0.95 | \$0.64 | \$0.2990 |
| Oklahoma | \$0.40 | \$0.72 | \$2.03 | \$0.1900 |

Note: In Missouri, cities and counties may impose an additional tax on a pack of cigarettes; on July 1, 2023, MO tax rate will increase to 24.5 cents per gallon

Motor Fuel Rates include any fees that may be added to excise tax.

Source: Federation of Tax Administrators January 2023

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | 2020-21 <u>% change</u> | Descending | |
|---------------|-------------|-------------|-------------|-------------|-------------|----------------------------|----------------------------|----------------------------|
| | | | | | | | <u>Rank</u> <u>2020</u> | <u>Rank</u> <u>2021</u> |
| Colorado | \$55,251 | \$58,453 | \$62,124 | \$65,352 | \$70,715 | 8.2% | 1 | 1 |
| Iowa | \$47,246 | \$49,163 | \$50,367 | \$53,280 | \$57,080 | 7.1% | 5 | 4 |
| Kansas | \$48,651 | \$50,663 | \$52,876 | \$55,935 | \$58,857 | 5.2% | 3 | 3 |
| Missouri | \$45,239 | \$47,085 | \$49,001 | \$52,112 | \$55,310 | 6.1% | 2 | 5 |
| Nebraska | \$50,144 | \$51,916 | \$54,182 | \$57,387 | \$61,210 | 6.7% | 4 | 2 |
| Oklahoma | \$44,423 | \$46,415 | \$48,646 | \$50,481 | \$53,808 | 6.6% | 6 | 6 |
| United States | \$51,550 | \$53,786 | \$56,250 | \$59,763 | \$64,117 | 7.3% | | |

Per Capita Disposable Personal Income

| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | 2020-21 <u>% change</u> | Descending | |
|---------------|-------------|-------------|-------------|-------------|-------------|----------------------------|----------------------------|----------------------------|
| | | | | | | | <u>Rank</u> <u>2020</u> | <u>Rank</u> <u>2021</u> |
| Colorado | \$47,187 | \$50,729 | \$53,644 | \$57,098 | \$62,487 | 9.4% | 1 | 1 |
| Iowa | \$41,788 | \$43,895 | \$44,551 | \$47,438 | \$51,922 | 9.5% | 4 | 3 |
| Kansas | \$43,314 | \$45,114 | \$46,673 | \$49,430 | \$51,784 | 4.8% | 3 | 4 |
| Missouri | \$39,922 | \$41,810 | \$43,306 | \$46,949 | \$49,831 | 6.1% | 5 | 6 |
| Nebraska | \$44,427 | \$46,401 | \$48,044 | \$51,113 | \$55,943 | 9.4% | 2 | 2 |
| Oklahoma | \$39,772 | \$41,993 | \$43,963 | \$46,279 | \$50,461 | 9.0% | 6 | 5 |
| United States | \$44,735 | \$47,002 | \$48,894 | \$52,353 | \$56,175 | 7.3% | | |

Disposable Personal Income as Percent of Personal Income

| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Colorado | 85.4% | 86.8% | 86.3% | 87.4% | 88.4% |
| Iowa | 88.4% | 89.3% | 88.5% | 89.0% | 91.0% |
| Kansas | 89.0% | 89.0% | 88.3% | 88.4% | 88.0% |
| Missouri | 88.2% | 88.8% | 88.4% | 90.1% | 90.1% |
| Nebraska | 88.6% | 89.4% | 88.7% | 89.1% | 91.4% |
| Oklahoma | 89.5% | 90.5% | 90.4% | 91.7% | 93.8% |
| United States | 86.8% | 87.4% | 86.9% | 87.6% | 87.6% |

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, www.bea.gov

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2021

| | Tax Rates Range | Number of Brackets | Taxable Income Brackets | | Personal Exemptions | | | Standard Deductions | |
|---------------|------------------|--------------------|-------------------------|-----------------|---------------------|----------------|----------------|---------------------|----------------|
| | | | Lowest | Highest | Single | Married | Dependents | S | M/J |
| Colorado | 4.50% | 1 | -----Flat Rate----- | | na | na | na | \$12,550 | \$25,100 |
| Iowa | 0.33%-8.53% | 9 | \$1,676 | \$75,420 | \$40 | \$80 | \$40 | \$2,130 | \$5,240 |
| Kansas | 3.1%-5.7% | 3 | \$15,000 | \$30,000 | \$2,250 | \$4,500 | \$2,250 | \$3,500 | \$8,000 |
| Missouri | 1.5%-5.4% | 9 | \$1,088 | \$8,704 | na | na | na | \$12,550 | \$25,100 |
| Nebraska | 2.46%-6.84% | 4 | \$3,340 | \$32,210 | \$142 | \$284 | \$142 | \$7,100 | \$14,200 |
| Oklahoma | 0.5%-5.00% | 6 | \$1,000 | \$7,200 | \$1,000 | \$2,000 | \$1,000 | \$6,350 | \$12,700 |

For downloadable data and footnotes to the above table please see <https://taxfoundation.org/data/all/state/state-income-tax-rates-2023/#Table>

Source: Tax Foundation, *State Individual Income Tax Rates and Brackets*

Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2022.

| Item | Colorado | Iowa | Kansas | Missouri | Nebraska | Oklahoma |
|---|--|--|--|--|---|----------|
| Tax Base business income | UDITPA definitions | See Iowa Code §422.32(1)(b) | Income from transactions and activities in the regular course of trade or business (K.S.A. 79-3271(a)) | See Rev. Mo. Code §143.455 | No definition | NR |
| Tax Base nonbusiness income | UDITPA definitions | See Iowa Code §422.32(1)(i) | Any income other than business income. (K.S.A. 79-3271(e)) | See Rev. Mo. Code §143.455 | No definition | NR |
| Is there a minimum tax? | No | See Iowa Code §422.33(4) | No | No | No | NR |
| Does state computation of taxable net income start with an amount from Federal Form 1120? | Yes, starts with taxable income (Line 30). | Yes, starts with federal taxable income (Line 28) and allows special deductions (Line 29(b), but not the federal NOL deduction (Line 29(a)). | Yes, starts with taxable income (Line 30). | Yes, starts with taxable income (Line 30). | Yes, starts with taxable income (Line 30). | NR |
| Tax Rate | 4.63% | \$0-25,000: 5.5% \$25,001-100,000: 5.5% \$100,001-250,000: 9% \$250,001 or more: 9.8% | Normal tax at 4%; 3% surcharge on income > \$50,000 | 6.25% | \$0-\$100,000 5.58% \$100,001 or more: 7.81% | NR |

NR - No Response to the MCT Guide Survey.

Source: 2023 Multistate Corporate Tax Guide, Volume I (The Guide did not have updated answers for Colorado and Iowa.)

Comparison of Kansas and Selected States, Sales Tax Comparison

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2022.

| Item | Colorado | Iowa | Kansas | Missouri | Nebraska | Oklahoma |
|---|---|---|--|--|--|----------|
| Tax Rate-General Sales and Use Tax | 2.9% | 6% | 6.50% | 4.225% | 5.5% | NR |
| State has approved local sales tax | Yes | Yes | Yes | Yes | Yes | NR |
| State has approved local use tax | Yes | No | Yes | Yes | Yes | NR |
| Filing Period | <p><u>Monthly:</u>Tax Liability>=\$300/mo <u>Quarterly:</u>Tax Liability<\$300/mo <u>Annually:</u>Tax Liability<\$15/mo</p> | <p><u>Monthly:</u>Tax due>\$500/mo <u>Quarterly:</u>Tax due=\$120 and \$6,000/yr <u>Annually:</u>Tax Liability<\$120/yr</p> | <p><u>Monthly:</u>Tax Liability \$4,000.01 to \$40,000/year (more than \$40,000/yr prepaid monthly) <u>Quarterly:</u>Tax Liability \$400.01 - \$4,000 of tax/year <u>Annually:</u>Tax Liability \$400 or less/yr</p> | <p><u>Monthly:</u>Tax Liability>=\$500 sales tax/mo <u>Quarterly:</u>Tax Liability <\$500 sales tax/mo <u>Annually:</u>Tax Liability<\$45 sales tax/qtr</p> | <p><u>Monthly:</u>Tax Liability>\$3,000/yr <u>Quarterly:</u>Tax Liability=\$900-\$3,000/yr <u>Annually:</u><\$900 sales/yr</p> | NR |
| Does state accept reproductions of the returns? | Yes | Yes | No | Yes | Yes | NR |
| Percent or range of rates for local sales tax | See https://tax.colorado.gov/sites/tax/files/DR1002_07-2020_V2.pdf | 1% (sls only) | 0.05% - 3.0% | There are over 60 different local tax authorizing statutes. | .5% - 2.0% | NR |
| Localities assessing tax | city, county, and special districts | city, county (sls only) | city, county, community improvement and transportation development districts | city, county, special districts | city, county | NR |

NR - No Response to the MCT Guide Survey.

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

| | | | | | | | | |
|---|--|--|---|---|--|--------|---|-----------|
| Bingo Tax | | | | | | | | |
| Bingo faces | \$0.002 | | | | | | | |
| Bingo instant (pull-tabs) | 1.00% | | | | | | | |
| Bingo cards | 3.00% | | | | | | 75-5176 | |
| Car Line Tax/gross earnings | 2.5% | | | | | | 79-907; 917 | |
| Cigarette Tax | | | | | | | | |
| <i>eff. 7/1/15</i> Package of 20 - \$1.29; Package of 25 - \$1.61 | | | | | | | 79-3310 | |
| <i>eff. 7/1/17</i> \$0.05 per milliliter of consumable material for electronic cigarettes | | | | | | | 79-3399 | |
| Corporation Tax | | | | | | | | |
| total taxable income @ | 4.0% | plus | 3.0% | surtax on taxable income over \$50,000 | 7.0% | | 79-32,110 | |
| Eff 1/1/24 | 3.5% | plus | 3.0% | surtax on taxable income over \$50,000 | 6.5% | | 74-50,321 | |
| Drycleaning | | | | | | | | |
| Environmental Surcharge/gross receipts | 2.5% | | | | | | 65-34,150 | |
| Solvent Fee (chlorinated)/gallon | \$5.50 | | | | | | 65-34,150 | |
| Solvent Fee (non-chlorinated)/gallon | \$0.55 | | | | | | 65-34-151 | |
| Drug Stamp Tax | | | | | | | 79-5202 | |
| Marijuana: | | | | | | | | |
| Controlled Substance: | | | | | | | | |
| Processed - | \$3.50 per gram or portion of gram | Cont. Substance/gram or portion of gram- | | \$200/gram or portion of gram | | | | |
| Wet Plant - | \$0.40 per gram or portion of gram | Cont. Substance/50 dose unit or portion of unit- | | \$2,000/50 dose unit or portion of unit | | | | |
| Dry Plant - | \$0.90 per gram or portion of gram | | | | | | | |
| Environ. Fee/gallon petroleum product | | | | | | | \$0.01 each of two funds has maximum and minimum limits | 65-34,117 |
| Individual Income Tax | | | | | | | Tax Year 18 and all tax years thereafter | 79-32,110 |
| Tax Rates, Resident, married, joint | | | | | | | | |
| taxable income =< \$30,000 @ 3.1% | | | | | | | | |
| taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000 | | | | | | | | |
| taxable income > \$60,000 \$2,505 + 5.7% > \$60,000 | | | | | | | | |
| Tax Rates, Resident, others | | | | | | | | |
| taxable income =< \$15,000 @ 3.1% | | | | | | | | |
| taxable income . \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000 | | | | | | | | |
| taxable income > \$30,000 \$1,252.50 + 5.7% > \$30,000 | | | | | | | | |
| Liquor Gallonage Tax | | | | | | | | |
| Strong Beer and CMB/gallon | \$0.18 | | | | | | 41-501 | |
| Alcohol & Sprints/gallon | \$2.50 | | | | | | 41-501 | |
| Light Wine/gallon | \$0.30 | | | | | | 41-501 | |
| Fortified Wine/gallon | \$0.75 | | | | | | 41-501 | |
| Liquor Excise Tax (Drinking Establishments) | | | | | | | 10.00% Gross receipts | 79-41a02 |
| Liquor Enforcement (Liquor Stores) | | | | | | | 8.00% Gross receipts | 79-4101 |
| Mineral Tax | | | | | | | | |
| Oil/gross taxable value | 8.00% | with | 3.67% | property tax credit | | | 79-4217, 4219 | |
| Gas/gross taxable value | 8.00% | with | 3.67% | property tax credit | | | | |
| Coal/ton | \$1.00 | | | | | | | |
| Motor Fuel Tax/per Gallon | | | | | | | | |
| Regular Motor Fuel/gallon | | | | \$0.24 | | | 79-34,141 | |
| Gasohol/gallon | | | | \$0.24 | | | 79-34,141 | |
| Diesel/gallon | | | | \$0.26 | | | 79-34,141 | |
| LP-Gas/gallon | | | | \$0.23 | | | 79-34,141 | |
| E-85/gallon | | | | \$0.17 | | | 79-34,141 | |
| Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent) | | | | \$0.24 | | | 79-34,141 | |
| Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent) | | | | \$0.26 | | | 79-34,141 | |
| Trip Permits/each | | | | \$13.00/24 hr; \$25.00/72 hr | <i>eff. 7/1/2006</i> | | 79-34,118 | |
| Oil Inspection Fee/barrel (50 gallons) | | | | | | | \$0.015/barrel | 55-426 |
| Prepaid Wireless 911 Fee | | | | | | | 2.06% per retail transaction | 12-5371 |
| Privilege Tax | | | | | | | | |
| Banks | total net income @ | 2.25% | plus | 2.125% | surtax on taxable income over \$25,000 | 4.375% | 79-1107 | |
| Trusts and S&Ls | total net income @ | 2.25% | plus | 2.25% | surtax on taxable income over \$25,000 | 4.50% | 79-1108 | |
| Property Tax (State levy) Assessed Valuation | | | | | | | 1.5 mills | 76-6b01 |
| State School District Finance Levy | | | | | | | 20 mills | 76-6b02 |
| Sales and Use Tax | | | | | | | | |
| State Retailers Sales Tax | 6.5% | eff July 1, 2015 | Reduced sales tax food and food ingredients: 4% eff 1/1/23; 2% eff 1/1/24 | | | | 79-3603 | |
| State Compensating Use Taxes | 6.5% | eff July 1, 2015 | Reduced use tax food and food ingredients: 4% eff 1/1/23; 2% eff 1/1/24 | | | | 79-3703 | |
| Local Retailers Sales Tax | up to 1% general & 1% special for counties; up to 2% general & 1% special for cities | | | | | | 12-189 | |
| Local Use Sales Tax | up to 1% general & 1% special for counties; up to 2% general & 1% special for cities | | | | | | 12-191 | |
| Sand Royalty/per ton | | | | | | | \$0.15/ton | 70a-102 |
| Tire Tax/per tire (New Tires) | | | | | | | \$0.25 | 65-3424 |
| Tobacco Tax (wholesale price) | | | | | | | 10.00% | 79-3371 |
| Vehicle Rental Excise Tax/gross receipts | | | | | | | 3.5% for rentals not exceeding 28 days | 79-5117 |
| Water Protection Fee/1,000 gallons | | | | | | | \$0.032 | 82a-954 |
| (\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.) | | | | | | | | |
| Clean Drinking Water Fee/1,000 gallons | | | | | | | \$0.030 | 82a-2101 |

FY 2023 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

| Tax or Fee | Fund Amount | Fund | Transfer | Fund | Transfer Dates | K.S.A.: (a) |
|---|---------------------|---|----------|--|-----------------------------------|------------------|
| Bingo Enforcement Tax | * | State Charitable Gaming Reg Fund | * | * | * | 75-5182 |
| Raffle License Fee | * | State Charitable Gaming Reg Fund | * | * | * | 75-5175, 5182 |
| Cigarette & Tobacco Taxes | * | State General Fund | * | * | * | 79-3387 |
| Commercial Vehicle Fee (Property Tax) | * | State General Fund | * | * | * | 8-143m |
| Corporate Income | * | State General Fund | 100% | Special City/County Highway Fund | 15th of Jan, July | 79-3425i |
| Drug Stamp Tax | * | State General Fund | * | * | * | 79-32,105 |
| * | * | then, of assessments and penalties | 75% | County and/or City Law Enforcement Fund | April, July, Oct, Jan | 79-5211 |
| Drycleaning Envir Surcharge | * | Drycleaning Facility Release Trust Fund | * | * | * | 79-5211 |
| Drycleaning Solvent Fees | * | Drycleaning Facility Release Trust Fund | * | * | * | 65-34,141 |
| Environmental Assurance Fee | * | Above and Below Ground Petroleum Storage Tank Release Trust Funds | * | * | * | 65-34,141 |
| Individual Income | * | State General Fund | * | * | * | 65-34,114 |
| * | * | then eff July 1, 2012, 2% of withholding goes to the Job Creation Program Fund | * | * | * | 79-32,105 |
| Liquor Gallonage Tax (b) | 10% | of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126) | * | * | * | 74-50,107 |
| * | balance | State General Fund | * | * | * | 41-501 |
| Liquor Enforcement Tax | | State General Fund | * | * | * | 41-501 |
| Liquor Excise Tax | 25% | State General Fund, then | * | * | * | 79-4108 |
| * | 70% | Local Alcoholic Liquor Fund | * | * | 15th of Mar, June, Sept, Dec | 79-41a03 |
| * | 5% | Community Alcoholism and Intoxication Programs Fund (KSA 41-1126) | * | * | 15th of Mar, June, Sept, Dec | 79-41a04 |
| Minerals (Severance) Tax | 93% | State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 12.41%-distribution made in October) | * | * | * | 79-41a03 |
| * | 7% | Co Min Prod Tax Fund | * | * | 1st of Dec, March, June, Sept | 79-4227 |
| Oil Inspection Fee | 2/3 | State General Fund | * | * | * | 79-4227 |
| * | 1/3 | Petroleum Inspection Fee Fund until \$100,000 in SGF then all to Petroleum Inspection Fee Fund | * | * | * | 55-427 |
| Motor Fuel Taxes | \$875 thousand/qrtr | Ks Qualified Alcohol Producers' Incentive Fund | * | * | 1st of Oct, Jan, April, July | 55-427(d)(1) |
| * | \$625 thousand/qrtr | County Equalization & Adjustment Fund | * | * | 1st of Oct, Jan, April, July | 79-34,161 |
| * | * | 33.63% Special City/County Highway Fund | * | * | 15th of Jan, April, July, Oct | 79-3425c |
| * | * | 66.37% State Highway Fund | * | * | * | 79-34,142 |
| Motor Vehicle Property Tax | | County Treasurers | * | * | * | 79-34,142 |
| * | | then, of State's 1.5 mills | 2/3 | Educational Building Fund | Oct 31, Jan 20, Mar 5, May 20, | 79-5109 |
| * | | * | 1/3 | Institutional Building Fund | July 20 and Sep 5 | 79-5109 |
| Motor Veh Rental Excise Tax | * | Rental Motor Vehicle Excise Tax Fund | * | * | * | 79-5117 |
| * | * | then | 100% | treasurer of county where collected | 30th of June, Nov | 79-5117 |
| Prepaid Wireless 911 Fee | * | Local Collection Point Admin | * | * | * | 12-5374 |
| Privilege Tax | * | State General Fund | * | * | * | 79-1112 |
| Property Tax (Statewide Assessed Value) | 1 mill | Educational Building Fund | * | * | * | 76-6b01, 76-6b02 |
| | .5 mill | Institutional Building Fund | * | * | * | 76-6b04 |
| Private Car Line Tax | | Car Company Tax Fund | * | * | * | 79-917 |
| | | then | | State General Fund | four months after deposit to CCTF | 79-917 |
| Sand Royalty | | Sand Royalty Fund, then | 75% | to State Water Plan Fund, after expenses | 15th of each month | 70a-105 |
| * | | State Water Plan Fund | 25% | to counties and drainage districts, after expenses | * | 82a-309 |
| * | | * | | 2/3 of 50% is to drainage district on the river | yearly | 82a-309 |
| * | | * | | 1/3 of 50% to other drainage districts in county | yearly | 82a-309 |

FY 2023 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

| Tax or Fee | Fund | Transfer | Fund | Transfer Dates | K.S.A.: (a) |
|--|--|---|--|--------------------|-----------------------|
| Sales and Use (State) | * | 83.846% | Effective 1/1/23 83% to State General Fund | * | 79-3620, 3710 |
| * | * | 16.154% | Effective 1/1/23 17% to State Highway Fund | * | 79-3620, 3710 |
| Tires Excise Tax (New Tires) | Waste Tire Management Fund | * | * | * | 65-3424 |
| * | * | * | * | * | 65-3424 |
| Transient Guest | 98% Co/Ci Transient Guest Tax Fund | * | Counties/Cities Imposing Tax | at least quarterly | 12-1694 |
| * | 2% State General Fund | * | * | * | 12-1694 |
| * | * | * | * | * | 12-1694 |
| Water Protection Fee | State Water Plan Fund | * | * | * | 82a-951, KAR 28-15-12 |
| Clean Water Drinking Fee | 95.3% State Water Plan Fund | * | * | * | 82a-2101 |
| | 4.7% State Highway Fund | * | * | * | 82a-2101 |
| Vehicle Title and Registration Fees | County Treasurers | * | * | * | 8-145, 8-145(d) |
| | then remainder to State Highway Fund | | | * | 8-145, 8-145(d) |
| Vehicle Dealers | 50% Dealers and Mfgr Fee Fund | * | * | * | 8-2425 |
| Full-Privilege Plates | 50% County Treasurer Veh Lic Fee Fund | * | * | * | 8-2524 |
| Veh Dealers Regular Plates | State Highway Fund | * | * | * | 8-2418 |
| Driver License Fees | 37.5% class C & | * | * | * | 8-267 |
| * | 20% classes A, B, M | * | * | * | 8-267 |
| * | & 20% CDL State Safety Fund | * | * | * | 8-267 |
| * | 20% class M Motorcycle Safety Fund | * | * | * | 8-267 |
| * | \$2 each CDL Truck Driver Training Fund | * | * | * | 8-267 |
| * | balance State Highway Fund | * | * | * | 8-267 |
| DUI Reinstatement Fee | 26% Alcohol Intoxication Program | 12% Forensic Lab/Mat Fee Fund | 33% Judicial Branch Nonjudicial Salary Adj | | 8-241 |
| * | 12% Juvenile Alternatives to Detention Fund | 17% Driving Under Influence Fund | * | * | 8-241 |
| Failure to Comply Reinstatement Fee (collected by court) | Prior to July 1, 2018 | On and after July 1, 2018 | | | |
| | 42.37% Vehicle Operating Fund | First \$15 to Nonjudicial Salary Adjustment Fund, then: | | | 8-2110 |
| | 31.78% Alcohol Intoxication Program | 29.41% Vehicle Operating Fund | * | * | 8-2110 |
| | 15.26% Nonjudicial Sal Adj Fund | 22.06% Alcohol Intoxication Program | * | * | 8-2110 |
| | 10.59% Juvenile Alternatives to Detention Fund | 7.36% Juvenile Alternatives to Detention Fund | * | * | 8-2110 |
| | | 41.17% Nonjudicial Sal Adj Fund | * | * | 8-2110 |
| DUI License Modification Fee | \$100,000 Vehicle Operating Fund | * | * | * | 8-1015 |
| * | then remainder to Community Corr Superv Fund | | * | * | 8-1015 |

Notes:

(a) Kansas Statutes Annotated. Abbreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.

(b) the 10% is from alcohol and spirits collections only. KSA 41-501

County Comparison of Various State Tax Collections and Per Capita Tax Collections

The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

| County | Individual Income | | Sales | Sales | Vehicle | Vehicle | Real/Personal | Real/Personal |
|-------------|-------------------|---------------|---------------|-----------|---------------|-----------|-----------------|---------------|
| | Individual Income | Tax Liability | Tax | Tax | Property | Property | Property | Property |
| | Tax Liability | (Per cap) | Tax | (Per cap) | (Per cap) | (Per cap) | (Per cap) | (Per cap) |
| | TY 21 | TY 21 | FY 23 | FY 23 | TY 22 | TY 22 | TY 22 | TY 22 |
| Allen | \$9,385,896 | \$753 | \$12,908,841 | \$1,026 | \$2,066,559 | \$164 | \$26,702,337 | \$2,123 |
| Anderson | \$5,557,654 | \$715 | \$5,873,942 | \$755 | \$1,217,700 | \$157 | \$17,856,431 | \$2,296 |
| Atchison | \$9,988,921 | \$615 | \$12,014,871 | \$746 | \$2,024,182 | \$126 | \$26,774,547 | \$1,662 |
| Barber | \$3,631,380 | \$884 | \$5,449,885 | \$1,322 | \$859,137 | \$208 | \$16,395,132 | \$3,977 |
| Barton | \$21,000,459 | \$833 | \$32,510,059 | \$1,296 | \$4,859,067 | \$194 | \$47,685,697 | \$1,901 |
| Bourbon | \$7,426,595 | \$519 | \$12,833,749 | \$886 | \$2,123,760 | \$147 | \$20,018,419 | \$1,381 |
| Brown | \$6,680,126 | \$707 | \$9,094,833 | \$971 | \$929,886 | \$99 | \$22,596,371 | \$2,413 |
| Butler | \$81,176,801 | \$1,196 | \$56,606,630 | \$830 | \$11,145,902 | \$163 | \$134,395,970 | \$1,969 |
| Chase | \$1,939,410 | \$747 | \$1,863,206 | \$731 | \$390,969 | \$153 | \$8,207,897 | \$3,221 |
| Chautauqua | \$1,727,466 | \$509 | \$1,888,547 | \$553 | \$540,093 | \$158 | \$5,950,656 | \$1,743 |
| Cherokee | \$9,209,193 | \$481 | \$10,022,802 | \$525 | \$2,330,930 | \$122 | \$21,818,679 | \$1,143 |
| Cheyenne | \$1,895,278 | \$720 | \$1,707,706 | \$661 | \$564,180 | \$218 | \$9,824,091 | \$3,803 |
| Clark | \$2,483,878 | \$1,256 | \$1,827,222 | \$945 | \$523,493 | \$271 | \$8,498,206 | \$4,396 |
| Clay | \$6,049,667 | \$749 | \$7,812,702 | \$971 | \$1,370,524 | \$170 | \$22,184,275 | \$2,758 |
| Cloud | \$5,934,771 | \$665 | \$10,226,864 | \$1,143 | \$1,434,842 | \$160 | \$20,469,226 | \$2,288 |
| Coffey | \$8,132,713 | \$975 | \$10,292,837 | \$1,243 | \$932,592 | \$113 | \$60,160,411 | \$7,266 |
| Comanche | \$1,111,001 | \$665 | \$1,801,654 | \$1,072 | \$370,971 | \$221 | \$6,650,818 | \$3,956 |
| Cowley | \$21,970,174 | \$637 | \$26,955,079 | \$782 | \$5,123,831 | \$149 | \$54,289,188 | \$1,576 |
| Crawford | \$26,177,200 | \$669 | \$37,856,239 | \$969 | \$4,733,037 | \$121 | \$42,088,937 | \$1,077 |
| Decatur | \$1,863,779 | \$677 | \$2,098,482 | \$780 | \$448,685 | \$167 | \$9,472,127 | \$3,523 |
| Dickinson | \$15,142,623 | \$820 | \$14,815,453 | \$804 | \$2,927,653 | \$159 | \$37,792,481 | \$2,051 |
| Doniphan | \$4,458,423 | \$597 | \$4,374,205 | \$588 | \$900,877 | \$121 | \$17,829,482 | \$2,396 |
| Douglas | \$122,459,703 | \$1,026 | \$126,366,246 | \$1,053 | \$14,633,002 | \$122 | \$230,842,236 | \$1,924 |
| Edwards | \$2,576,566 | \$910 | \$1,784,060 | \$651 | \$621,818 | \$227 | \$10,248,320 | \$3,742 |
| Elk | \$1,513,390 | \$620 | \$1,596,045 | \$654 | \$458,489 | \$188 | \$5,782,092 | \$2,369 |
| Ellis | \$28,078,402 | \$975 | \$48,978,808 | \$1,692 | \$3,356,439 | \$116 | \$51,997,184 | \$1,797 |
| Ellsworth | \$4,962,521 | \$783 | \$4,451,295 | \$700 | \$768,155 | \$121 | \$15,728,984 | \$2,475 |
| Finney | \$33,370,973 | \$876 | \$61,741,705 | \$1,640 | \$5,827,586 | \$155 | \$83,074,835 | \$2,207 |
| Ford | \$27,448,145 | \$804 | \$42,528,339 | \$1,256 | \$5,730,395 | \$169 | \$60,237,117 | \$1,780 |
| Franklin | \$20,585,175 | \$792 | \$24,630,060 | \$948 | \$3,979,520 | \$153 | \$47,406,147 | \$1,824 |
| Geary | \$12,194,176 | \$339 | \$31,242,770 | \$875 | \$3,581,679 | \$100 | \$39,018,100 | \$1,093 |
| Gove | \$2,535,121 | \$920 | \$3,769,121 | \$1,387 | \$524,322 | \$193 | \$11,857,612 | \$4,364 |
| Graham | \$1,892,903 | \$789 | \$2,527,386 | \$1,048 | \$435,728 | \$181 | \$10,577,991 | \$4,387 |
| Grant | \$5,664,968 | \$773 | \$6,157,147 | \$856 | \$1,111,364 | \$154 | \$20,956,459 | \$2,912 |
| Gray | \$7,984,722 | \$1,415 | \$6,081,113 | \$1,061 | \$1,255,073 | \$219 | \$16,865,701 | \$2,944 |
| Greeley | \$1,109,878 | \$851 | \$1,000,596 | \$818 | \$416,337 | \$340 | \$7,674,413 | \$6,275 |
| Greenwood | \$3,821,801 | \$644 | \$4,711,195 | \$793 | \$998,687 | \$168 | \$13,957,145 | \$2,350 |
| Hamilton | \$1,485,812 | \$598 | \$2,044,382 | \$841 | \$593,225 | \$244 | \$7,859,702 | \$3,234 |
| Harper | \$3,662,788 | \$687 | \$4,330,621 | \$814 | \$939,938 | \$177 | \$16,060,506 | \$3,017 |
| Harvey | \$36,393,285 | \$1,076 | \$28,290,541 | \$837 | \$4,828,803 | \$143 | \$53,186,496 | \$1,574 |
| Haskell | \$3,386,317 | \$923 | \$3,682,552 | \$1,030 | \$918,136 | \$257 | \$17,234,067 | \$4,819 |
| Hodgeman | \$1,821,154 | \$1,065 | \$1,007,372 | \$574 | \$469,632 | \$268 | \$8,004,710 | \$4,561 |
| Jackson | \$10,704,953 | \$807 | \$9,076,759 | \$683 | \$1,848,537 | \$139 | \$20,213,784 | \$1,521 |
| Jefferson | \$16,995,719 | \$923 | \$9,099,865 | \$496 | \$3,020,365 | \$165 | \$31,621,598 | \$1,724 |
| Jewell | \$2,156,586 | \$734 | \$1,366,034 | \$471 | \$504,866 | \$174 | \$11,437,260 | \$3,947 |
| Johnson | \$1,092,049,872 | \$1,781 | \$893,455,380 | \$1,443 | \$103,234,005 | \$167 | \$1,511,302,749 | \$2,441 |
| Kearny | \$3,359,775 | \$863 | \$2,135,702 | \$554 | \$924,046 | \$240 | \$16,224,109 | \$4,209 |
| Kingman | \$5,923,678 | \$801 | \$5,846,134 | \$813 | \$1,532,658 | \$213 | \$18,280,399 | \$2,541 |
| Kiowa | \$2,043,565 | \$854 | \$1,954,785 | \$813 | \$432,494 | \$180 | \$13,275,267 | \$5,522 |
| Labette | \$11,627,497 | \$584 | \$15,680,065 | \$794 | \$3,041,509 | \$154 | \$25,788,922 | \$1,305 |
| Lane | \$1,466,332 | \$937 | \$1,687,511 | \$1,085 | \$420,064 | \$270 | \$8,259,500 | \$5,308 |
| Leavenworth | \$57,859,516 | \$704 | \$52,576,642 | \$634 | \$10,837,886 | \$131 | \$116,545,394 | \$1,406 |
| Lincoln | \$2,044,069 | \$704 | \$1,435,126 | \$495 | \$415,747 | \$143 | \$9,684,239 | \$3,341 |
| Linn | \$7,137,462 | \$732 | \$5,798,923 | \$592 | \$1,372,266 | \$140 | \$33,739,272 | \$3,444 |
| Logan | \$2,903,860 | \$1,067 | \$2,652,294 | \$981 | \$534,073 | \$197 | \$9,957,106 | \$3,681 |
| Lyon | \$23,523,826 | \$735 | \$35,845,518 | \$1,124 | \$3,940,104 | \$124 | \$54,370,432 | \$1,705 |
| Marion | \$9,706,346 | \$829 | \$8,239,128 | \$694 | \$1,830,115 | \$154 | \$25,968,116 | \$2,188 |

County Comparison of Various State Tax Collections and Per Capita Tax Collections

The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

| County | Individual Income | | Sales | Sales | Vehicle | Real/Personal | Real/Personal | |
|--------------|---------------------|---------------|----------------------|-----------|---------------------|---------------|----------------------|---------|
| | Individual Income | Tax Liability | Tax | Tax | Property | Property | Property | |
| | Tax Liability | (Per cap) | Tax | (Per cap) | (Per cap) | (Per cap) | (Per cap) | |
| | TY 21 | TY 21 | FY 23 | FY 23 | TY 22 | TY 22 | TY 22 | |
| Marshall | \$9,636,781 | \$966 | \$10,690,291 | \$1,071 | \$1,579,480 | \$158 | \$27,077,915 | \$2,713 |
| McPherson | \$31,020,562 | \$1,029 | \$33,922,016 | \$1,130 | \$3,770,793 | \$126 | \$62,172,352 | \$2,072 |
| Meade | \$3,876,809 | \$964 | \$3,257,548 | \$836 | \$768,314 | \$197 | \$19,120,650 | \$4,907 |
| Miami | \$33,540,283 | \$970 | \$29,555,989 | \$848 | \$5,206,678 | \$149 | \$65,890,877 | \$1,890 |
| Mitchell | \$5,947,992 | \$1,035 | \$7,799,658 | \$1,359 | \$1,320,281 | \$230 | \$16,053,626 | \$2,798 |
| Montgomery | \$17,576,232 | \$564 | \$29,389,870 | \$948 | \$4,382,325 | \$141 | \$57,097,118 | \$1,842 |
| Morris | \$4,450,244 | \$831 | \$4,098,919 | \$766 | \$901,821 | \$169 | \$14,000,813 | \$2,617 |
| Morton | \$1,653,712 | \$614 | \$1,705,772 | \$656 | \$485,903 | \$187 | \$11,588,716 | \$4,459 |
| Nemaha | \$11,945,769 | \$1,169 | \$10,136,462 | \$1,002 | \$1,380,414 | \$136 | \$22,703,357 | \$2,245 |
| Neosho | \$9,542,160 | \$605 | \$15,287,831 | \$980 | \$2,740,616 | \$176 | \$24,133,552 | \$1,546 |
| Ness | \$2,837,936 | \$1,062 | \$3,814,153 | \$1,442 | \$666,149 | \$252 | \$12,270,926 | \$4,639 |
| Norton | \$3,798,856 | \$711 | \$4,107,559 | \$775 | \$799,562 | \$151 | \$10,379,600 | \$1,958 |
| Osage | \$12,055,067 | \$765 | \$7,540,238 | \$482 | \$2,678,110 | \$171 | \$26,257,278 | \$1,677 |
| Osborne | \$2,562,736 | \$733 | \$2,525,325 | \$724 | \$604,046 | \$173 | \$10,776,819 | \$3,088 |
| Ottawa | \$4,715,485 | \$808 | \$2,457,277 | \$424 | \$987,710 | \$170 | \$14,896,427 | \$2,571 |
| Pawnee | \$4,530,679 | \$728 | \$4,668,307 | \$756 | \$1,066,820 | \$173 | \$14,377,012 | \$2,327 |
| Phillips | \$5,179,857 | \$1,076 | \$4,262,041 | \$886 | \$863,364 | \$180 | \$12,572,913 | \$2,614 |
| Pottawatomie | \$23,145,456 | \$897 | \$42,243,172 | \$1,608 | \$2,762,104 | \$105 | \$74,037,697 | \$2,818 |
| Pratt | \$8,633,765 | \$940 | \$13,535,605 | \$1,493 | \$1,565,550 | \$173 | \$30,668,767 | \$3,382 |
| Rawlins | \$2,406,830 | \$944 | \$1,789,761 | \$708 | \$405,930 | \$161 | \$9,609,224 | \$3,801 |
| Reno | \$47,967,006 | \$781 | \$70,342,138 | \$1,143 | \$9,456,379 | \$154 | \$104,280,482 | \$1,695 |
| Republic | \$3,548,217 | \$761 | \$5,097,045 | \$1,098 | \$812,768 | \$175 | \$15,318,726 | \$3,300 |
| Rice | \$7,022,720 | \$748 | \$7,476,482 | \$795 | \$1,362,106 | \$145 | \$23,962,474 | \$2,547 |
| Riley | \$49,741,987 | \$689 | \$64,881,372 | \$912 | \$7,341,658 | \$103 | \$109,596,166 | \$1,541 |
| Rooks | \$3,908,447 | \$809 | \$4,533,484 | \$942 | \$809,499 | \$168 | \$13,986,970 | \$2,906 |
| Rush | \$2,567,546 | \$869 | \$1,769,576 | \$605 | \$598,147 | \$204 | \$9,146,142 | \$3,125 |
| Russell | \$4,925,191 | \$735 | \$6,255,107 | \$942 | \$1,298,162 | \$196 | \$17,863,688 | \$2,691 |
| Saline | \$53,334,138 | \$990 | \$84,442,184 | \$1,576 | \$7,380,726 | \$138 | \$83,713,251 | \$1,562 |
| Scott | \$6,369,971 | \$1,241 | \$5,689,275 | \$1,135 | \$1,131,821 | \$226 | \$15,542,329 | \$3,100 |
| Sedgwick | \$499,629,564 | \$954 | \$699,619,070 | \$1,331 | \$64,475,722 | \$123 | \$707,583,324 | \$1,346 |
| Seward | \$14,718,796 | \$677 | \$28,669,109 | \$1,342 | \$3,313,051 | \$155 | \$42,215,492 | \$1,977 |
| Shawnee | \$161,041,449 | \$903 | \$209,401,834 | \$1,180 | \$25,579,145 | \$144 | \$302,260,854 | \$1,703 |
| Sheridan | \$2,906,713 | \$1,173 | \$2,319,963 | \$957 | \$503,895 | \$208 | \$9,634,723 | \$3,973 |
| Sherman | \$4,444,995 | \$754 | \$7,761,976 | \$1,331 | \$980,148 | \$168 | \$15,401,412 | \$2,642 |
| Smith | \$2,765,693 | \$773 | \$2,736,286 | \$774 | \$630,194 | \$178 | \$12,560,370 | \$3,555 |
| Stafford | \$3,213,395 | \$797 | \$2,764,552 | \$692 | \$713,729 | \$179 | \$14,371,401 | \$3,599 |
| Stanton | \$1,828,422 | \$895 | \$1,693,275 | \$863 | \$745,652 | \$380 | \$9,738,717 | \$4,961 |
| Stevens | \$5,004,545 | \$946 | \$4,384,379 | \$847 | \$1,193,440 | \$231 | \$19,649,770 | \$3,797 |
| Sumner | \$15,383,108 | \$687 | \$15,078,135 | \$671 | \$3,391,762 | \$151 | \$45,962,654 | \$2,045 |
| Thomas | \$7,237,076 | \$919 | \$14,686,875 | \$1,861 | \$1,537,017 | \$195 | \$24,094,103 | \$3,053 |
| Trego | \$2,690,095 | \$963 | \$2,693,688 | \$979 | \$486,331 | \$177 | \$10,059,993 | \$3,656 |
| Wabaunsee | \$5,704,678 | \$819 | \$3,403,020 | \$485 | \$1,141,250 | \$163 | \$14,417,364 | \$2,054 |
| Wallace | \$1,214,914 | \$806 | \$1,072,261 | \$721 | \$315,950 | \$212 | \$6,549,934 | \$4,402 |
| Washington | \$5,427,261 | \$985 | \$20,737,894 | \$3,770 | \$916,749 | \$167 | \$19,018,834 | \$3,457 |
| Wichita | \$5,407,788 | \$2,597 | \$2,050,696 | \$994 | \$513,175 | \$249 | \$8,584,528 | \$4,159 |
| Wilson | \$5,615,646 | \$659 | \$4,828,494 | \$560 | \$1,196,619 | \$139 | \$14,754,695 | \$1,711 |
| Woodson | \$1,721,110 | \$555 | \$1,918,184 | \$617 | \$558,684 | \$180 | \$7,447,615 | \$2,396 |
| Wyandotte | <u>\$71,432,875</u> | \$428 | <u>\$188,666,714</u> | \$1,138 | <u>\$23,110,128</u> | \$139 | <u>\$291,768,264</u> | \$1,760 |
| Total | \$3,759,241,515 | \$1,281 | \$3,432,367,884 | \$1,169 | \$429,585,812 | \$146 | \$5,778,069,255 | \$1,967 |

Notes: Individual income tax liability total includes Kansas residents with no county indicator.

Selected 2023 Enacted Kansas Legislation

Alcoholic Beverage Control

House Bill 2059 amends various provisions of the Kansas Liquor Control Act (KLCA), Kansas Cereal Malt Beverage (CMB) Act, and Club and Drinking Establishment Act (CDEA) concerning remittance of gallonage taxes, samples, Sunday sales, the food sales requirement, and common consumption areas. The bill also permits food establishments to allow dogs in outside areas on the premises and provide an exception to the Kansas Food Code for microbreweries to allow dogs in inside areas, if certain conditions are met.

Property Tax

Senate Bill 17 updates the designation of and references to the Kansas Rural Housing Incentive District Act to the Kansas Reinvestment Housing Incentive District Act and creates certain housing projects criteria in designated cities with a population of 60,000 or more, amends the Act to expand the list of costs that could be paid for by proceeds of special obligation bonds, and amends the Kansas Housing Investor Tax Credit Act (HITCA) to expand the transferability of tax credits that would be issued under that act.

Senate Bill 113 extends the 20 mill ad valorem tax levy for two years and provides for the disposition of school district real property and allows the Legislature the right of first refusal to acquire the property.

House Bill 2002 authorizes county treasurers to electronically deliver tax statements, tax notices, and tax information forms to taxpayers upon consent of the taxpayer. The bill also authorizes county appraisers to electronically deliver property classification and appraised valuation information to taxpayers upon consent of the taxpayer. Mass Appraisal Courses The bill provides that appraisal courses and continuing education appraisal courses necessary to qualify for the designation of registered mass appraiser can be courses developed by the Director of Property Valuation specifically related to the administration of assessment and tax laws of Kansas or courses approved by the Kansas Real Estate Appraisal Board as provided in continuing law.

Taxation

Senate Bill 17 updates the designation of and references to the Kansas Rural Housing Incentive District Act to the Kansas Reinvestment Housing Incentive District Act and creates certain housing projects criteria in designated cities with a population of 60,000 or more, amends the Act to expand the list of costs that could be paid for by proceeds of special obligation bonds, and amends the Kansas Housing Investor Tax Credit Act (HITCA) to expand the transferability of tax credits that would be issued under that act.

Selected 2023 Enacted Kansas Legislation

Senate Bill 113 reduces the eligibility requirements for students who wish to take part in the Low-Income Students Scholarship Program, as well as increases the tax credit provision of the Low-Income Students Scholarship Program.

House Bill 2002 creates sales tax exemptions for purchases by Kansas Suicide Prevention HQ for the purpose of bringing suicide prevention training and awareness to communities across Kansas and purchases by 501(c)(3) not-for-profit corporations that are designated as Area Agencies on Aging by the Secretary for Aging and Disability Services, for providing certain services to seniors and individuals with disabilities and for purchases made by a contractor for the purposes of constructing and maintaining facilities for such entities. The bill authorizes additional sales tax authority for Grant and Dickinson counties, makes various changes to property tax law, and establishes a requirement for filing the release of tax warrants by the Secretary of Revenue.

House Bill 2059 amends various provisions of the Kansas Liquor Control Act (KLCA), Kansas Cereal Malt Beverage (CMB) Act, and Club and Drinking Establishment Act (CDEA) concerning remittance of gallonage taxes, samples, Sunday sales, the food sales requirement, and common consumption areas. The bill also permits food establishments to allow dogs in outside areas on the premises and provide an exception to the Kansas Food Code for microbreweries to allow dogs in inside areas, if certain conditions are met.

House Bill 2172 enacts the Uniform Trust Decanting Act (UTDA) and amends law in the Kansas Uniform Trust Code, Kansas Probate Code, and Kansas Income Tax Act with respect to the statutory rule against perpetuities (RAP), to make the RAP inapplicable in certain circumstances.

House Bill 2197 amends provisions in the First-time Home Buyer Savings Account Act (Act) to clarify the process for the designation and determination of an account holder's payable on death beneficiary. The bill also enacts law supplemental to the Act to authorize the State Treasurer to market the First-time Home Buyers Savings Account Program (Program) to account holders and financial institutions. The bill also makes technical changes.

House Bill 2269 amends the Kansas Cigarette and Tobacco Products Act (Act) to raise the minimum age to 21 to sell, purchase, or possess cigarettes, electronic cigarettes, or tobacco products.

House Bill 2292 creates the Kansas Apprenticeship Act (Act), which establishes a tax credit and grant incentive programs for apprenticeships and creates a matching grant program within the Department of Commerce to provide grants to eligible institutions of higher education based on the number of engineering program graduates of the institution.

Selected 2023 Enacted Kansas Legislation

Vehicles

Senate Bill 116 amends the Personal and Family Protection Act to remove certain fees paid by persons who have applied for a concealed carry license (CCL) or who are seeking renewal of such license, specifying no such fees must be paid except to cover the cost of taking fingerprints.

Senate Bill 132 authorizes a Buffalo Soldier license plate for use on a passenger vehicle or a truck registered for a gross weight of 20,000 pounds or less, for issuance on or after January 1, 2024.

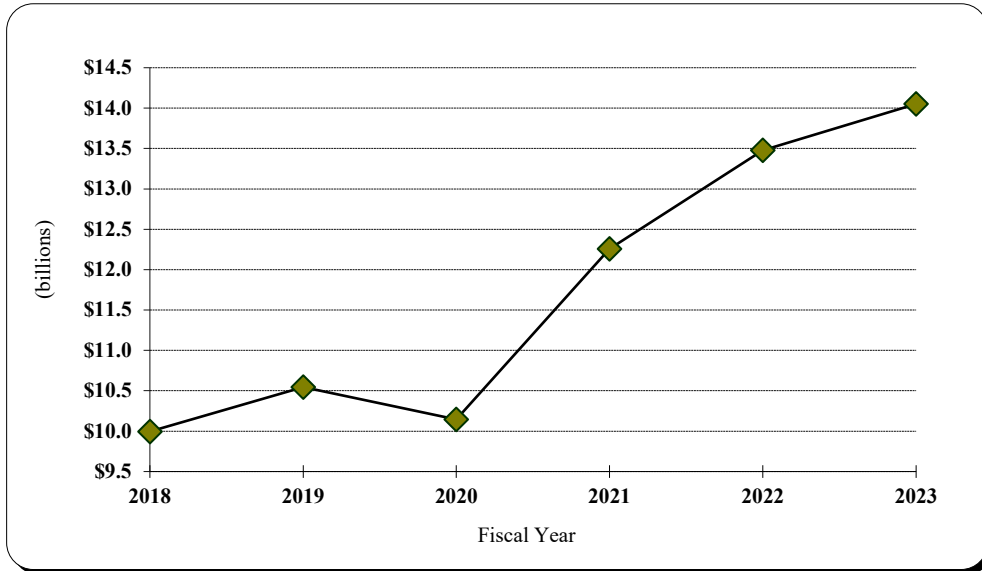
House Bill 2042 adds self-storage unit operators (operators) to the list of persons who may direct the towing of a vehicle and permit the operators to have motor vehicles, trailers, and watercraft towed when the occupant of the storage space is in default for a period of 60 days.

House Bill 2147 creates and amends law to change procedures regarding purchase of a vehicle that had been towed. It also amends the Uniform Act Regulating Traffic on Highways to add law to prohibit counterfeit airbags and to amend law to authorize certain ground effect lighting on vehicles.

House Bill 2346 authorizes “Back the Blue” and City of Topeka distinctive license plates and allows, on and after January 1, 2025, any distinctive license plate to also be a personalized plate.

Total Department of Revenue Collections before Refunds

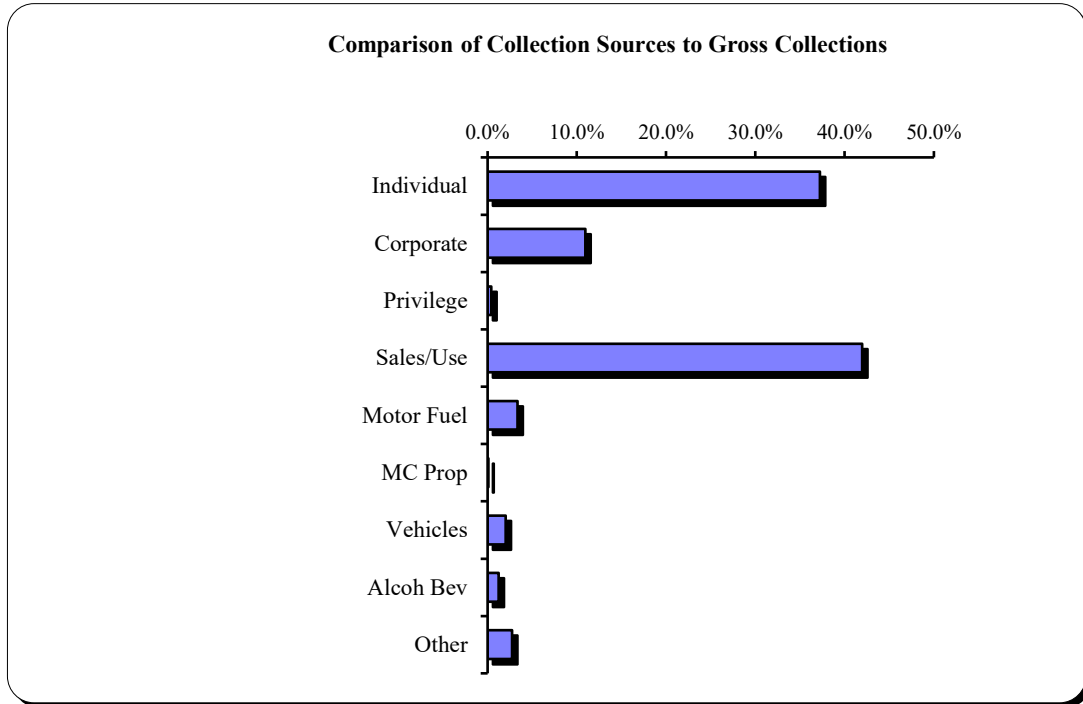
Total Department of Revenue Collections (before refunds) increased by 4.2% compared to the prior fiscal year.



| <u>Fiscal Year</u> | <u>Total Collections</u> | <u>Percent Change</u> |
|--------------------|--------------------------|-----------------------|
| 2018 | \$9,995,796,726 | 13.7% |
| 2019 | \$10,545,931,493 | 5.5% |
| 2020 | \$10,143,619,478 | -3.8% |
| 2021 | \$12,257,611,637 | 20.8% |
| 2022 | \$13,479,306,529 | 10.0% |
| 2023 | \$14,051,211,294 | 4.2% |

Gross Total Collections and by Source

Collections by Department of Revenue

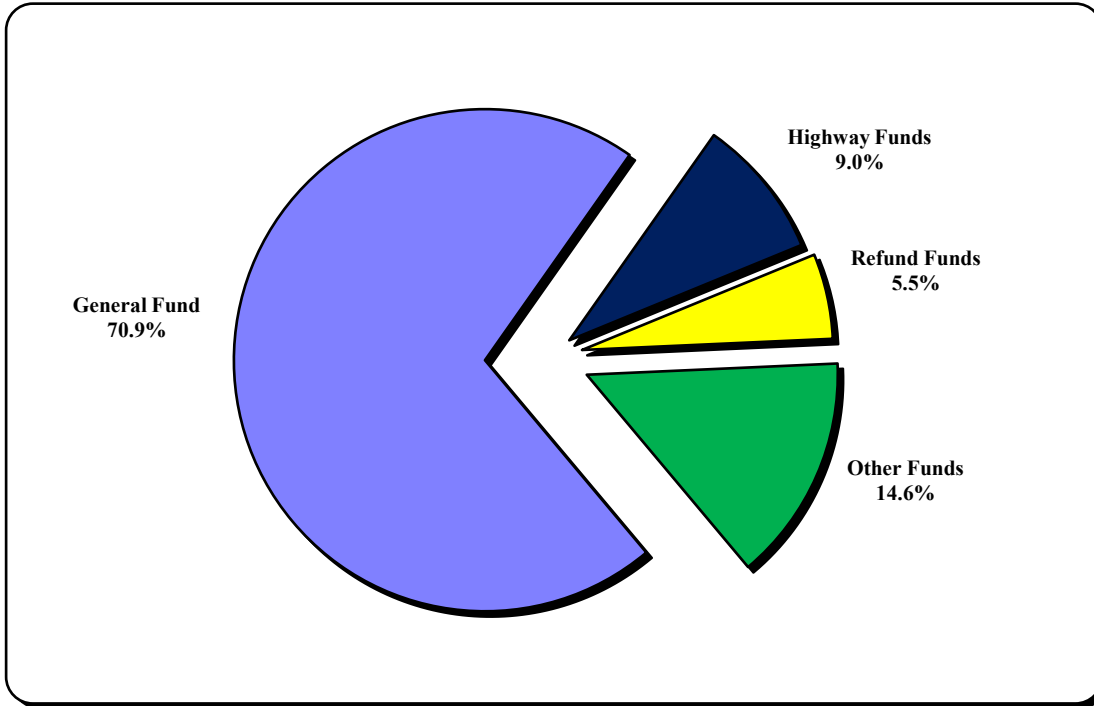


| <u>Source</u> | <u>Fiscal Year 2022</u> | <u>Fiscal Year 2023</u> | <u>Percent Change</u> | <u>Percent of FY2023 Total</u> |
|---|-------------------------|-------------------------|-----------------------|--------------------------------|
| Individual Income Taxes | \$5,521,910,793 | \$5,231,006,068 | -5.3% | 37.2% |
| Corporate Income Taxes | \$844,684,836 | \$1,538,446,229 | 82.1% | 10.9% |
| Privilege Taxes | \$64,384,856 | \$59,091,479 | -8.2% | 0.4% |
| State and Local Sales and Use Taxes | \$5,748,295,839 | \$5,894,102,828 | 2.5% | 41.9% |
| Motor Fuel Taxes | \$471,875,737 | \$471,261,832 | -0.1% | 3.4% |
| Property Taxes: Commercial Vehicle Fee* | \$12,921,630 | \$11,981,869 | -7.3% | 0.1% |
| Division of Vehicles | \$276,705,626 | \$283,295,467 | 2.4% | 2.0% |
| Alcoholic Beverage Control | \$169,946,136 | \$174,577,889 | 2.7% | 1.2% |
| Other Taxes and Fees | <u>\$368,581,076</u> | <u>\$387,447,633</u> | 5.1% | 2.8% |
| Total | \$13,479,306,529 | \$14,051,211,294 | 4.2% | 100.0% |

*Corporate Franchise Tax repealed effective Tax Year 2011; Motor Carrier Property Tax repealed and replaced with Commercial Vehicle Fee effective January 1, 2014.

Other taxes and fees include: bingo; corporate franchise tax; drycleaning; transient guest; cigarette; tobacco; controlled substances; estate; oil, gas, oil assess conservation fee and gas assessment conservation fee, gas oil and sand royalties; car line; bonds; licenses; and fees.

Total Department of Revenue Collections by Distribution to Fund

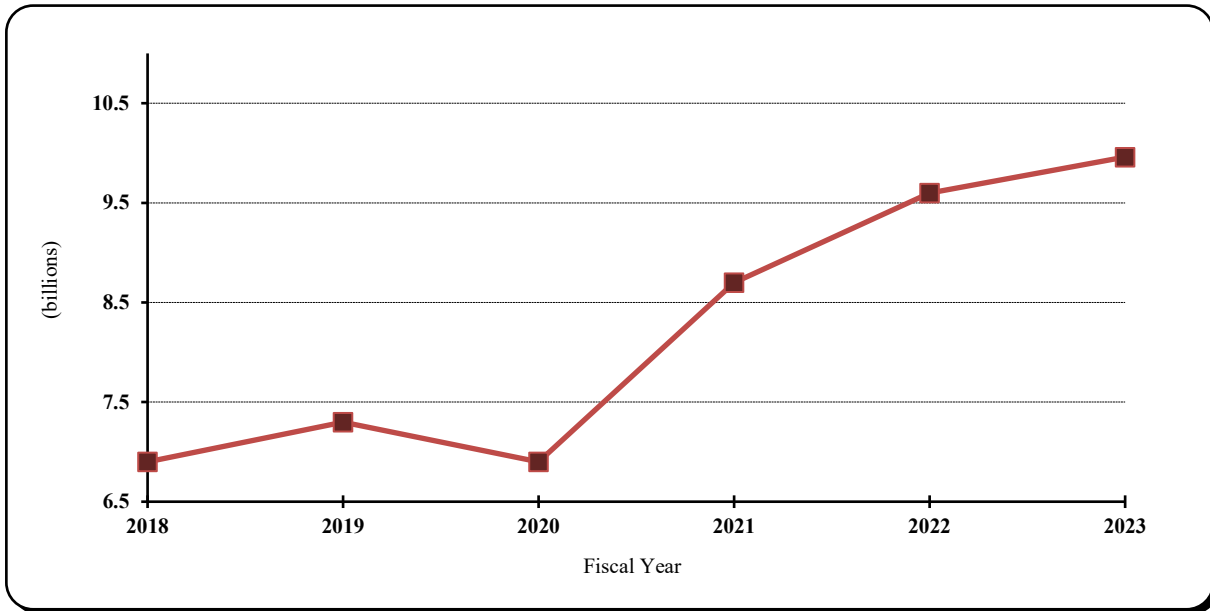


| <u>Fund</u> | <u>Fiscal Year</u> <u>2022</u> | <u>Fiscal Year</u> <u>2023</u> | <u>Percent</u> <u>Change</u> | <u>Fiscal Year</u> <u>2023</u> <u>Percent</u> <u>Total</u> |
|--------------------|-----------------------------------|-----------------------------------|---------------------------------|---|
| State General Fund | \$9,557,775,136 | \$9,959,744,258 | 4.2% | 70.9% |
| All Highway Funds | \$1,231,240,388 | \$1,268,721,650 | 3.0% | 9.0% |
| All Refund Funds | \$735,588,846 | \$771,117,368 | 4.8% | 5.5% |
| Other Funds | <u>\$1,954,702,159</u> | <u>\$2,051,628,018</u> | 5.0% | <u>14.6%</u> |
| Total | \$13,479,306,529 | \$14,051,211,294 | 4.2% | 100.0% |

State General Fund Total Collections and by Source (Net of Refunds)

Collections by Department of Revenue

Fiscal Year 2023 State General Fund Collections increased by 4.2% compared to the prior fiscal year.



General Fund Collections by Source

| <u>Source</u> | <u>Fiscal Year</u> <u>2022</u> | <u>Fiscal Year</u> <u>2023</u> | <u>Percent</u> <u>Change</u> |
|---------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|
| Commercial Vehicle Fees* | \$12,921,630 | \$11,981,869 | -7.3% |
| Individual Income Tax | \$4,836,130,575 | \$4,507,006,658 | -6.8% |
| Corporate Income | \$806,034,558 | \$1,504,575,002 | 86.7% |
| Privilege | \$62,226,970 | \$56,944,289 | -8.5% |
| Sales Tax | \$2,759,402,197 | \$2,776,857,379 | 0.6% |
| Use Tax | \$775,033,606 | \$802,990,692 | 3.6% |
| Alcoholic Beverage Taxes, Fees, Fines | \$125,230,850 | \$126,690,009 | 1.2% |
| Cigarette/Tobacco Tax ** | \$122,927,388 | \$112,685,112 | -8.3% |
| Mineral Tax | \$56,167,554 | \$58,124,748 | 3.5% |
| Other *** | <u>\$1,699,808</u> | <u>\$1,888,500</u> | 11.1% |
| Total | \$9,557,775,136 | \$9,959,744,258 | 4.2% |

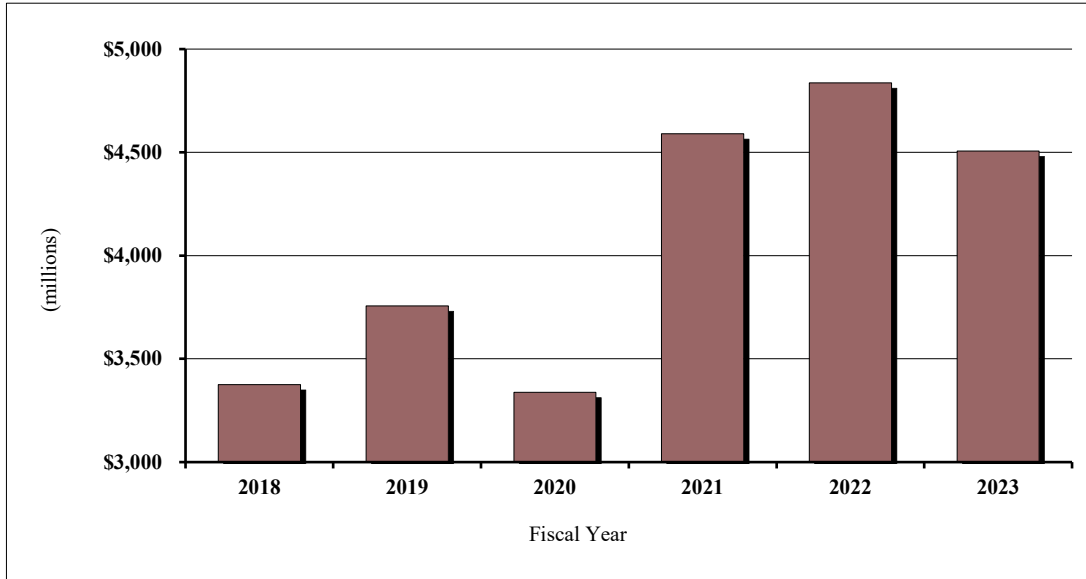
* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

** Cigarette/Tobacco includes electronic cigarettes.

*** Other includes: bingo; corporate franchise tax; controlled substances; gas, oil and mineral royalties; car line; bonds; licenses; and fees.

Individual Income Tax Amount to the State General Fund after Refunds

Kansas individual income tax rates by income brackets and filing status can be found on the Tax Rates table in this Annual Report.

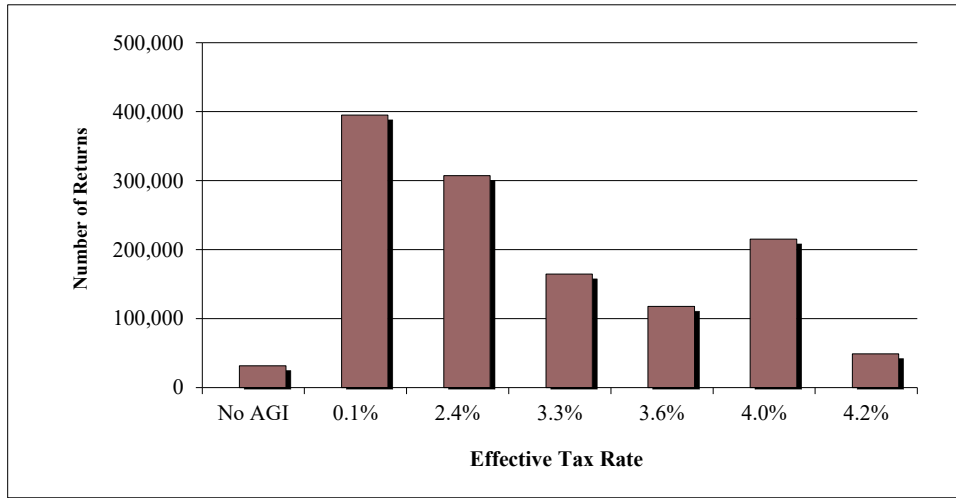


| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2018 | \$3,374,420,399 | 46.5% |
| 2019 | \$3,755,710,444 | 11.3% |
| 2020 | \$3,338,185,250 | -11.1% |
| 2021 | \$4,590,260,951 | 37.5% |
| 2022 | \$4,836,130,575 | 5.4% |
| 2023 | \$4,507,006,658 | -6.8% |

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2021 Returns Processed in Calendar Year 2022

Number of Returns Within Each Effective Tax Rate



| Effective Tax Rate on Adjusted Gross Income * | Kansas Adjusted Gross Income Brackets | Number of Returns | Kansas Adjusted Gross Income | Tax Liability After All Credits |
|---|---------------------------------------|-------------------|------------------------------|---------------------------------|
| | No KAGI - | 31,771 | (\$1,156,283,556) | (\$1,138,880) |
| 0.1% | \$0 - \$25,000 | 395,023 | \$4,689,573,490 | \$ 3,122,569 |
| 2.4% | \$25,000.01 - \$50,000 | 307,112 | \$11,235,346,028 | \$ 274,818,698 |
| 3.3% | \$50,000.01 - \$75,000 | 164,614 | \$10,067,820,487 | \$ 333,692,022 |
| 3.6% | \$75,000.01 - \$100,000 | 117,839 | \$10,222,989,449 | \$ 363,864,999 |
| 4.0% | \$100,000.01 - \$250,000 | 215,334 | \$31,448,198,236 | \$ 1,253,413,292 |
| 4.2% | \$250,000.01 - Over | 48,881 | \$36,314,297,391 | \$1,531,468,815 |
| 3.7% | Total Kansas Residents | 1,280,574 | \$102,821,941,525 | \$3,759,241,515 |

* Effective rate is the tax liability (after all credits) divided by the adjusted gross income.

| KDOR Checkoff donations | Number of Taxpayers | Dollars Donated |
|---------------------------|---------------------|-----------------|
| Breast Cancer Research | 1,773 | \$43,345 |
| Creative Arts | 1,259 | \$18,718 |
| Hometown Hero | 1,121 | \$18,622 |
| Meals on Wheels | 3,287 | \$92,405 |
| Military Emergency Relief | 1,482 | \$34,307 |
| Non Game Wildlife | 3,477 | \$67,704 |
| School District | 1,361 | \$66,580 |
| Total | 13,760 | \$341,681 |

Number of K40 Tax Returns by Filing Status

Resident Filers

| Tax Year | Married Filing Jointly | Married Filing Separately | Single | Head of Household | Total |
|----------|------------------------|---------------------------|---------|-------------------|-----------|
| 2017 | 513,613 | 21,081 | 565,682 | 144,493 | 1,244,869 |
| | 41.3% | 1.7% | 45.4% | 11.6% | 100.0% |
| 2018 | 515,581 | 22,600 | 575,332 | 144,963 | 1,258,476 |
| | 41.0% | 1.8% | 45.7% | 11.5% | 100.0% |
| 2019 | 513,285 | 25,997 | 599,614 | 147,131 | 1,286,027 |
| | 39.9% | 2.0% | 46.6% | 11.4% | 100.0% |
| 2020 | 512,141 | 27,525 | 622,184 | 145,509 | 1,307,359 |
| | 39.2% | 2.1% | 47.6% | 11.1% | 100.0% |
| 2021 | 502,611 | 27,714 | 608,028 | 142,221 | 1,280,574 |
| | 39.2% | 2.2% | 47.5% | 11.1% | 100.0% |

Non-Resident and Part-Year Filers

| Tax Year | Married Filing Jointly | Married Filing Separately | Single | Head of Household | Total |
|----------|------------------------|---------------------------|---------|-------------------|---------|
| 2017 | 137,776 | 5,989 | 120,642 | 27,362 | 291,769 |
| | 47.2% | 2.1% | 41.3% | 9.4% | 100.0% |
| 2018 | 140,604 | 6,437 | 125,119 | 28,348 | 300,508 |
| | 46.8% | 2.1% | 41.6% | 9.4% | 100.0% |
| 2019 | 141,848 | 7,119 | 132,556 | 29,078 | 310,601 |
| | 45.7% | 2.3% | 42.7% | 9.4% | 100.0% |
| 2020 | 137,579 | 7,310 | 132,313 | 27,742 | 304,944 |
| | 45.1% | 2.4% | 43.4% | 9.1% | 100.0% |
| 2021 | 136,184 | 7,163 | 132,254 | 26,127 | 301,728 |
| | 45.1% | 2.4% | 43.8% | 8.7% | 100.0% |

Individual Income Tax for Tax Year 2021 by County

Resident Taxpayers Only

| County | Number Returns | Kansas Adjusted Gross Income | Tax Year Liability | Percent of Total Liability | Per Return Average | |
|-------------|----------------|------------------------------|--------------------|----------------------------|--------------------|------|
| | | | | | Tax Liability | Rank |
| Allen | 5,539 | \$300,746,404 | \$9,385,896 | 0.3% | \$1,695 | 89 |
| Anderson | 3,160 | \$155,037,772 | \$5,557,654 | 0.2% | \$1,759 | 82 |
| Atchison | 5,810 | \$311,453,060 | \$9,988,921 | 0.3% | \$1,719 | 87 |
| Barber | 1,782 | \$96,077,978 | \$3,631,380 | 0.1% | \$2,038 | 51 |
| Barton | 10,181 | \$576,476,927 | \$21,000,459 | 0.7% | \$2,063 | 49 |
| Bourbon | 5,526 | \$240,785,514 | \$7,426,595 | 0.2% | \$1,344 | 103 |
| Brown | 3,709 | \$197,994,306 | \$6,680,126 | 0.2% | \$1,801 | 79 |
| Butler | 27,794 | \$2,079,923,198 | \$81,176,801 | 2.7% | \$2,921 | 7 |
| Chase | 1,019 | \$54,037,933 | \$1,939,410 | 0.1% | \$1,903 | 63 |
| Chautauqua | 1,140 | \$53,319,197 | \$1,727,466 | 0.1% | \$1,515 | 97 |
| Cherokee | 6,638 | \$357,455,543 | \$9,209,193 | 0.3% | \$1,387 | 102 |
| Cheyenne | 1,033 | \$50,908,963 | \$1,895,278 | 0.1% | \$1,835 | 72 |
| Clark | 829 | \$61,277,561 | \$2,483,878 | 0.1% | \$2,996 | 4 |
| Clay | 3,306 | \$173,998,595 | \$6,049,667 | 0.2% | \$1,830 | 73 |
| Cloud | 3,438 | \$171,390,789 | \$5,934,771 | 0.2% | \$1,726 | 86 |
| Coffey | 3,483 | \$215,021,593 | \$8,132,713 | 0.3% | \$2,335 | 28 |
| Comanche | 620 | \$28,867,522 | \$1,111,001 | 0.0% | \$1,792 | 80 |
| Cowley | 12,963 | \$667,024,678 | \$21,970,174 | 0.7% | \$1,695 | 88 |
| Crawford | 14,519 | \$827,401,460 | \$26,177,200 | 0.9% | \$1,803 | 78 |
| Decatur | 1,131 | \$52,547,310 | \$1,863,779 | 0.1% | \$1,648 | 92 |
| Dickinson | 7,816 | \$421,634,690 | \$15,142,623 | 0.5% | \$1,937 | 59 |
| Doniphan | 2,775 | \$172,000,477 | \$4,458,423 | 0.1% | \$1,607 | 94 |
| Douglas | 41,574 | \$3,174,704,366 | \$122,459,703 | 4.1% | \$2,946 | 6 |
| Edwards | 1,205 | \$71,650,443 | \$2,576,566 | 0.1% | \$2,138 | 40 |
| Elk | 1,063 | \$45,990,202 | \$1,513,390 | 0.1% | \$1,424 | 101 |
| Ellis | 11,459 | \$724,805,919 | \$28,078,402 | 0.9% | \$2,450 | 22 |
| Ellsworth | 2,468 | \$133,225,750 | \$4,962,521 | 0.2% | \$2,011 | 53 |
| Finney | 15,198 | \$901,939,068 | \$33,370,973 | 1.1% | \$2,196 | 37 |
| Ford | 12,849 | \$752,320,590 | \$27,448,145 | 0.9% | \$2,136 | 42 |
| Franklin | 10,607 | \$592,019,502 | \$20,585,175 | 0.7% | \$1,941 | 57 |
| Geary | 9,404 | \$396,739,694 | \$12,194,176 | 0.4% | \$1,297 | 104 |
| Gove | 1,128 | \$64,402,985 | \$2,535,121 | 0.1% | \$2,247 | 32 |
| Graham | 1,020 | \$50,059,488 | \$1,892,903 | 0.1% | \$1,856 | 70 |
| Grant | 2,660 | \$158,178,266 | \$5,664,968 | 0.2% | \$2,130 | 44 |
| Gray | 2,454 | \$185,681,454 | \$7,984,722 | 0.3% | \$3,254 | 2 |
| Greeley | 464 | \$30,157,789 | \$1,109,878 | 0.0% | \$2,392 | 25 |
| Greenwood | 2,324 | \$110,317,039 | \$3,821,801 | 0.1% | \$1,644 | 93 |
| Hamilton | 775 | \$34,242,138 | \$1,485,812 | 0.0% | \$1,917 | 62 |
| Harper | 2,114 | \$103,712,740 | \$3,662,788 | 0.1% | \$1,733 | 85 |
| Harvey | 17,221 | \$992,906,946 | \$36,393,285 | 1.2% | \$2,113 | 46 |
| Haskell | 1,275 | \$88,784,460 | \$3,386,317 | 0.1% | \$2,656 | 14 |
| Hodgeman | 708 | \$45,530,586 | \$1,821,154 | 0.1% | \$2,572 | 17 |
| Jackson | 5,724 | \$308,362,746 | \$10,704,953 | 0.4% | \$1,870 | 68 |
| Jefferson | 7,848 | \$473,990,874 | \$16,995,719 | 0.6% | \$2,166 | 39 |
| Jewell | 1,184 | \$61,484,714 | \$2,156,586 | 0.1% | \$1,821 | 75 |
| Johnson | 231,807 | \$29,937,263,023 | \$1,092,049,872 | 36.1% | \$4,711 | 1 |
| Kearny | 1,430 | \$90,616,428 | \$3,359,775 | 0.1% | \$2,349 | 26 |
| Kingman | 3,019 | \$161,148,419 | \$5,923,678 | 0.2% | \$1,962 | 56 |
| Kiowa | 909 | \$53,074,427 | \$2,043,565 | 0.1% | \$2,248 | 31 |
| Labette | 7,911 | \$360,997,793 | \$11,627,497 | 0.4% | \$1,470 | 99 |
| Lane | 656 | \$36,084,039 | \$1,466,332 | 0.0% | \$2,235 | 34 |
| Leavenworth | 26,686 | \$1,710,042,492 | \$57,859,516 | 1.9% | \$2,168 | 38 |
| Lincoln | 1,308 | \$58,048,533 | \$2,044,069 | 0.1% | \$1,563 | 96 |
| Linn | 4,106 | \$214,351,717 | \$7,137,462 | 0.2% | \$1,738 | 84 |
| Logan | 1,176 | \$74,129,942 | \$2,903,860 | 0.1% | \$2,469 | 21 |
| Lyon | 12,862 | \$665,610,606 | \$23,523,826 | 0.8% | \$1,829 | 74 |
| Marion | 4,560 | \$279,108,193 | \$9,706,346 | 0.3% | \$2,129 | 45 |
| Marshall | 4,515 | \$264,192,830 | \$9,636,781 | 0.3% | \$2,134 | 43 |


Individual Income Tax for Tax Year 2021 by County

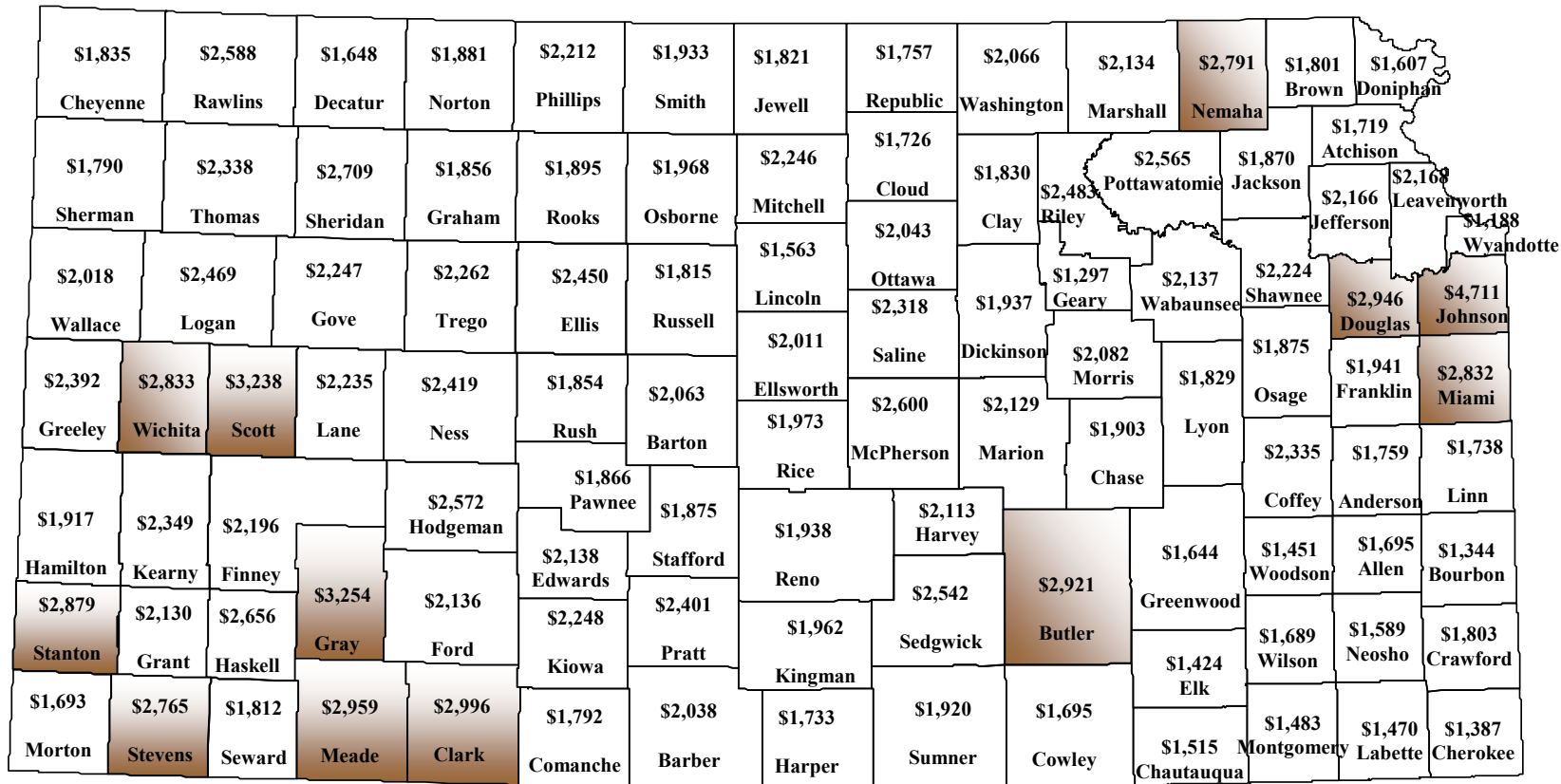
Resident Taxpayers Only

| County | Number Returns | Kansas Adjusted Gross Income | Tax Year Liability | Percent of Total Liability | Per Return Average | |
|---------------------------------------|----------------|------------------------------|----------------------|----------------------------|--------------------|------|
| | | | | | Tax Liability | Rank |
| McPherson | 11,929 | \$817,363,836 | \$31,020,562 | 1.0% | \$2,600 | 15 |
| Meade | 1,310 | \$95,327,000 | \$3,876,809 | 0.1% | \$2,959 | 5 |
| Miami | 11,845 | \$942,474,740 | \$33,540,283 | 1.1% | \$2,832 | 10 |
| Mitchell | 2,648 | \$156,369,695 | \$5,947,992 | 0.2% | \$2,246 | 33 |
| Montgomery | 11,850 | \$559,870,764 | \$17,576,232 | 0.6% | \$1,483 | 98 |
| Morris | 2,137 | \$117,174,151 | \$4,450,244 | 0.1% | \$2,082 | 47 |
| Morton | 977 | \$52,765,377 | \$1,653,712 | 0.1% | \$1,693 | 90 |
| Nemaha | 4,280 | \$312,867,429 | \$11,945,769 | 0.4% | \$2,791 | 11 |
| Neosho | 6,006 | \$284,676,404 | \$9,542,160 | 0.3% | \$1,589 | 95 |
| Ness | 1,173 | \$71,299,994 | \$2,837,936 | 0.1% | \$2,419 | 23 |
| Norton | 2,020 | \$106,536,791 | \$3,798,856 | 0.1% | \$1,881 | 65 |
| Osage | 6,428 | \$340,715,107 | \$12,055,067 | 0.4% | \$1,875 | 66 |
| Osborne | 1,302 | \$67,906,755 | \$2,562,736 | 0.1% | \$1,968 | 55 |
| Ottawa | 2,308 | \$128,323,619 | \$4,715,485 | 0.2% | \$2,043 | 50 |
| Pawnee | 2,428 | \$125,797,893 | \$4,530,679 | 0.1% | \$1,866 | 69 |
| Phillips | 2,342 | \$135,201,192 | \$5,179,857 | 0.2% | \$2,212 | 36 |
| Pottawatomie | 9,022 | \$621,368,986 | \$23,145,456 | 0.8% | \$2,565 | 18 |
| Pratt | 3,596 | \$227,436,757 | \$8,633,765 | 0.3% | \$2,401 | 24 |
| Rawlins | 930 | \$59,386,679 | \$2,406,830 | 0.1% | \$2,588 | 16 |
| Reno | 24,747 | \$1,365,680,199 | \$47,967,006 | 1.6% | \$1,938 | 58 |
| Republic | 2,020 | \$102,181,963 | \$3,548,217 | 0.1% | \$1,757 | 83 |
| Rice | 3,559 | \$196,952,430 | \$7,022,720 | 0.2% | \$1,973 | 54 |
| Riley | 20,035 | \$1,321,011,537 | \$49,741,987 | 1.6% | \$2,483 | 20 |
| Rooks | 2,062 | \$89,882,337 | \$3,908,447 | 0.1% | \$1,895 | 64 |
| Rush | 1,385 | \$69,862,657 | \$2,567,546 | 0.1% | \$1,854 | 71 |
| Russell | 2,713 | \$138,388,643 | \$4,925,191 | 0.2% | \$1,815 | 76 |
| Saline | 23,006 | \$1,451,728,036 | \$53,334,138 | 1.8% | \$2,318 | 29 |
| Scott | 1,967 | \$170,154,876 | \$6,369,971 | 0.2% | \$3,238 | 3 |
| Sedgwick | 196,572 | \$13,452,748,366 | \$499,629,564 | 16.5% | \$2,542 | 19 |
| Seward | 8,121 | \$443,771,331 | \$14,718,796 | 0.5% | \$1,812 | 77 |
| Shawnee | 72,408 | \$4,393,810,813 | \$161,041,449 | 5.3% | \$2,224 | 35 |
| Sheridan | 1,073 | \$65,106,921 | \$2,906,713 | 0.1% | \$2,709 | 13 |
| Sherman | 2,483 | \$132,623,491 | \$4,444,995 | 0.1% | \$1,790 | 81 |
| Smith | 1,431 | \$74,419,176 | \$2,765,693 | 0.1% | \$1,933 | 60 |
| Stafford | 1,714 | \$86,643,246 | \$3,213,395 | 0.1% | \$1,875 | 67 |
| Stanton | 635 | \$47,535,275 | \$1,828,422 | 0.1% | \$2,879 | 8 |
| Stevens | 1,810 | \$129,240,344 | \$5,004,545 | 0.2% | \$2,765 | 12 |
| Sumner | 8,013 | \$440,663,297 | \$15,383,108 | 0.5% | \$1,920 | 61 |
| Thomas | 3,095 | \$185,800,815 | \$7,237,076 | 0.2% | \$2,338 | 27 |
| Trego | 1,189 | \$68,887,432 | \$2,690,095 | 0.1% | \$2,262 | 30 |
| Wabaunsee | 2,669 | \$152,203,725 | \$5,704,678 | 0.2% | \$2,137 | 41 |
| Wallace | 602 | \$32,465,591 | \$1,214,914 | 0.0% | \$2,018 | 52 |
| Washington | 2,627 | \$152,740,424 | \$5,427,261 | 0.2% | \$2,066 | 48 |
| Wichita | 1,909 | \$137,906,736 | \$5,407,788 | 0.2% | \$2,833 | 9 |
| Wilson | 3,325 | \$161,387,246 | \$5,615,646 | 0.2% | \$1,689 | 91 |
| Woodson | 1,186 | \$53,790,747 | \$1,721,110 | 0.1% | \$1,451 | 100 |
| Wyandotte | 60,147 | \$2,684,726,172 | \$71,432,875 | 2.4% | \$1,188 | 105 |
| KS Residents with county indicator | 1,114,916 | 83,696,434,666 | 3,021,224,821 | | \$2,710 | |
| KS Residents with no county indicator | <u>165,658</u> | <u>\$19,125,506,859</u> | <u>\$738,016,694</u> | | \$4,455 | |
| Total Residents | 1,280,574 | \$102,821,941,525 | \$3,759,241,515 | 87.6% | \$2,936 | |
| Non-Residents | 244,455 | \$184,495,077,069 | \$452,920,450 | 10.6% | \$1,853 | |
| Part-Year Residents | <u>57,273</u> | <u>\$4,222,616,350</u> | <u>\$78,089,591</u> | <u>1.8%</u> | \$1,363 | |
| All Taxpayers | 1,582,302 | \$291,539,634,944 | \$4,290,251,556 | 100.0% | \$2,711 | |

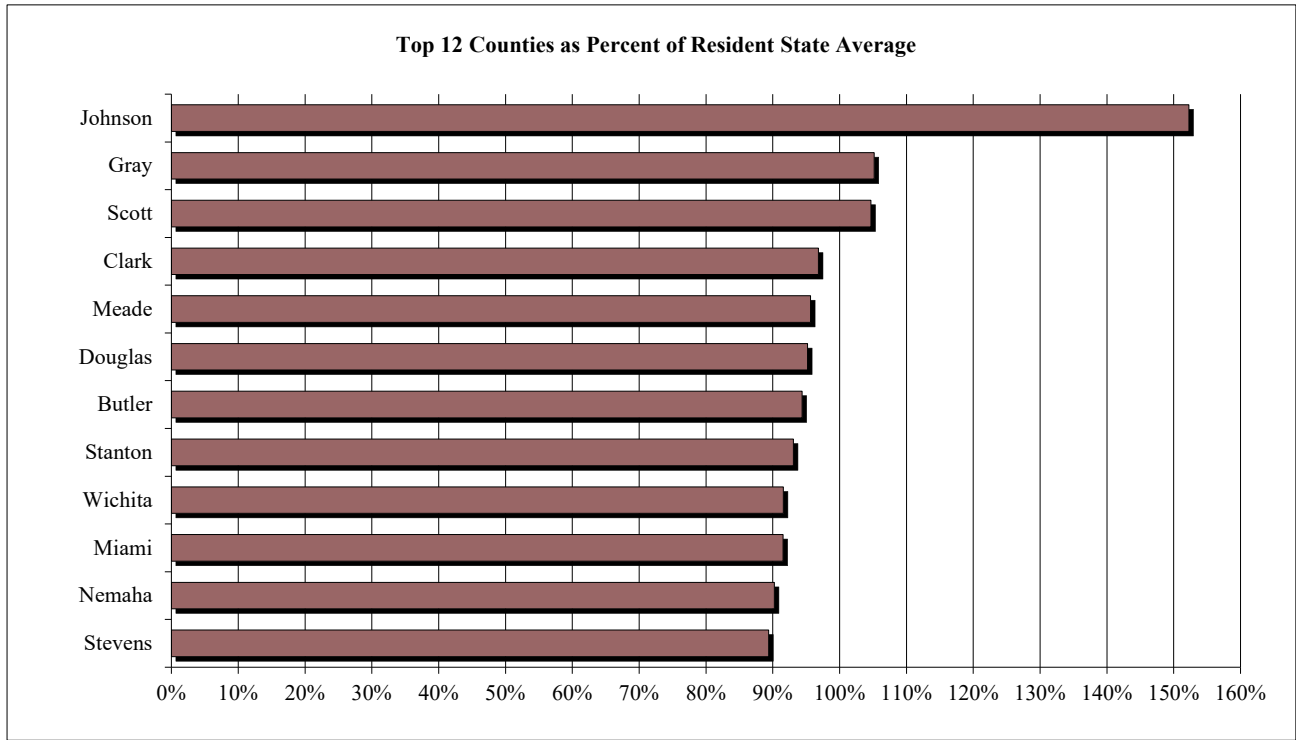
Individual Income Tax Liability Tax Year 2021

The map below shows each county's average tax liability per return. The twelve shaded areas display the counties with the highest average tax liability per return. Detailed information is contained on pages 24 and 25 of this report.

 Top 12 counties with highest average tax liability per return



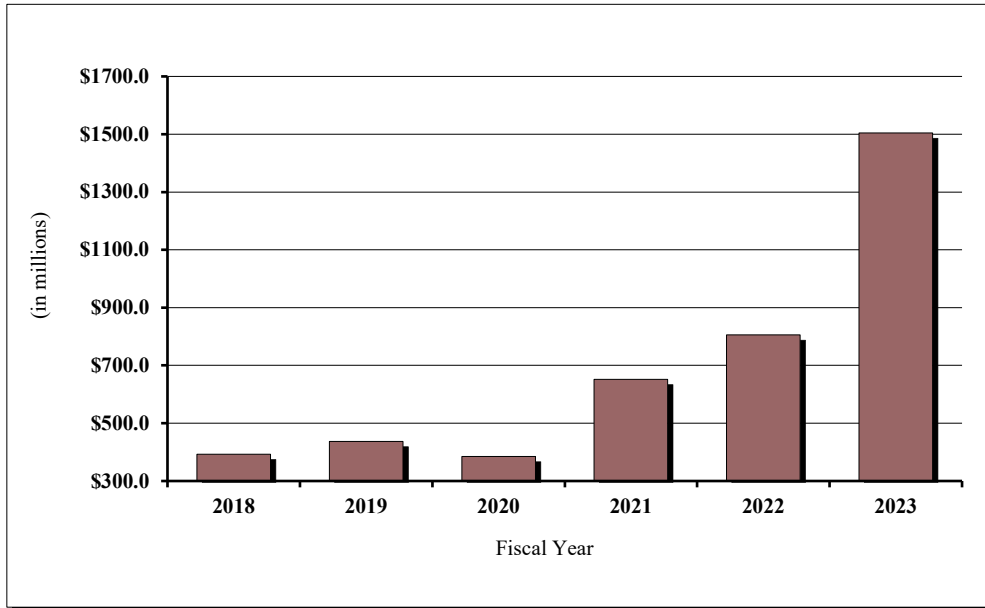
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2021



| <u>Top 12 Counties</u> | <u>Average Tax Liability</u> | <u>Rank</u> | <u>Top 12 Counties as a Percent of Resident Average</u> |
|--|------------------------------|-------------|---|
| Johnson | \$4,711 | 1 | 152% |
| Gray | \$3,254 | 2 | 105% |
| Scott | \$3,238 | 3 | 105% |
| Clark | \$2,996 | 4 | 97% |
| Meade | \$2,959 | 5 | 96% |
| Douglas | \$2,946 | 6 | 95% |
| Butler | \$2,921 | 7 | 94% |
| Stanton | \$2,879 | 8 | 93% |
| Wichita | \$2,833 | 9 | 92% |
| Miami | \$2,832 | 10 | 92% |
| Nemaha | \$2,791 | 11 | 90% |
| Stevens | \$2,765 | 12 | 89% |
| Average Kansas Residents (top 12 counties) | \$3,094 | | 100% |

Corporate Income Tax Amount to the State General Fund after Refunds

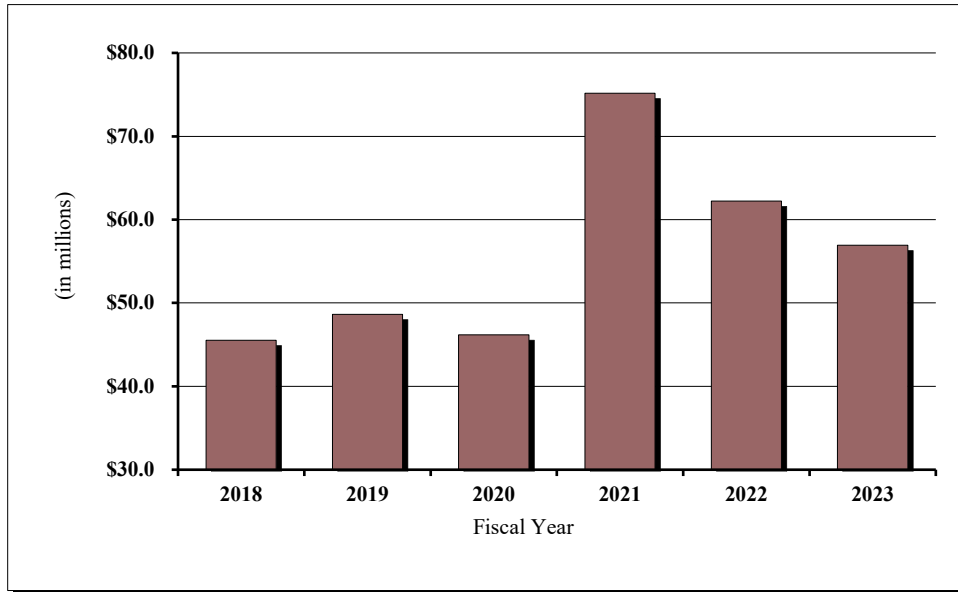
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2018 | \$392,439,745 | 20.8% |
| 2019 | \$437,400,155 | 11.5% |
| 2020 | \$384,407,313 | -12.1% |
| 2021 | \$652,285,999 | 69.7% |
| 2022 | \$806,034,558 | 23.6% |
| 2023 | \$1,504,575,002 | 86.7% |

Financial Institution Privilege Tax Amount to the State General Fund after Refunds

The privilege tax is imposed on financial institutions doing business in Kansas. The tax is levied on an institution's taxable income for the preceding year; the surtax on taxable income over \$25,000. For all tax years after December 31, 1997 the normal tax for all privilege taxpayers is 2.25% of net income. The surtax is 2.125% for banks and 2.25% for savings and loans and trust companies.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2018 | \$45,526,797 | 10.7% |
| 2019 | \$48,648,035 | 6.9% |
| 2020 | \$46,196,538 | -5.0% |
| 2021 | \$75,149,145 | 62.7% |
| 2022 | \$62,226,970 | -17.2% |
| 2023 | \$56,944,289 | -8.5% |

Corporate Income and Financial Institution Tax Liabilities by Bracket

Returns Processed In Calendar Year 2022

Corporate Income Tax Liability By Taxable Income Bracket

| <u>Taxable Income Brackets</u> | <u>Number Returns</u> | <u>Percent of Total Returns</u> | <u>Tax Liability</u> | <u>Percent of Total Liability</u> |
|--------------------------------|-----------------------|---------------------------------|----------------------|-----------------------------------|
| No Taxable Income | 18,854 | 61.2% | (\$146,159) | 0.0% |
| \$0 - \$75,000 | 8,042 | 26.1% | \$5,492,158 | 0.9% |
| \$75,000.01 - \$100,000 | 497 | 1.6% | \$2,219,655 | 0.4% |
| \$100,000.01 - \$500,000 | 1,991 | 6.5% | \$27,550,691 | 4.5% |
| \$500,000.01 - \$1,000,000 | 478 | 1.6% | \$22,304,172 | 3.6% |
| \$1,000,000.01 - Over | <u>965</u> | 3.1% | <u>\$554,770,057</u> | 90.6% |
| Total | 30,827 | 100.0% | \$612,190,574 | 100.0% |

Bank Tax Liability By Taxable Income Bracket

| <u>Taxable Income Brackets</u> | <u>Number Returns</u> | <u>Percent of Total Returns</u> | <u>Tax Liability</u> | <u>Percent of Total Liability</u> |
|--------------------------------|-----------------------|---------------------------------|----------------------|-----------------------------------|
| No Taxable Income | 42 | 10.9% | \$0 | 0.0% |
| \$0 - \$500,000 | 95 | 24.7% | \$643,826 | 1.1% |
| \$500,000.01 - \$1,000,000 | 55 | 14.3% | \$1,678,408 | 2.8% |
| \$1,000,000.01 - Over | <u>192</u> | 50.0% | <u>\$56,653,151</u> | 96.1% |
| Total | 384 | 100.0% | \$58,975,385 | 100.0% |

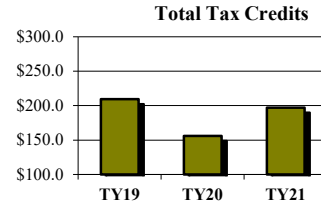
Savings and Loan Tax Liability By Taxable Income Bracket

| <u>Taxable Income Brackets</u> | <u>Number Returns</u> | <u>Percent of Total Returns</u> | <u>Tax Liability</u> | <u>Percent of Total Liability</u> |
|--------------------------------|-----------------------|---------------------------------|----------------------|-----------------------------------|
| No Taxable Income | 6 | 18.2% | \$0 | 0.0% |
| \$0 - \$100,000 | 6 | 18.2% | \$9,133 | 0.1% |
| \$100,000.01 - \$1,000,000 | 7 | 21.2% | \$99,953 | 1.6% |
| \$1,000,000.01 - Over | <u>14</u> | 42.4% | <u>\$6,273,632</u> | 98.3% |
| Total | 33 | 100.0% | \$6,382,718 | 100.0% |

Tax Year 2021 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax

| | TY 2019 | TY 2020 | TY 2021 |
|-----------------------|---------------------|---------------------|---------------------|
| Corporate Income Tax | \$ 83,572,390 | \$ 62,138,860 | \$ 54,931,753 |
| Individual Income Tax | \$ 118,755,634 | \$ 85,247,604 | \$ 132,639,205 |
| Tax | <u>\$ 7,033,830</u> | <u>\$ 8,792,669</u> | <u>\$ 9,295,806</u> |
| Privilege Tax | \$ 209,361,854 | \$ 156,179,133 | \$ 196,866,764 |



Totals include confidential amounts.

Adoption Credit - \$1,921,446

K.S.A. 79-32,202 - First effective for taxable years commencing after 12/31/95.

Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return.

Agritourism Liability Insurance Credit - \$0

K.S.A. 74-50,173 - Effective for all taxable years commencing after 12/31/03.

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Alternative-Fuel Tax Credit - \$0

K.S.A. 79-32,201 - Effective for taxable years commencing after 12/31/95.

A credit is allowed for any person, association, partnership, limited liability company, limited partnership, or corporation who makes expenditures for a qualified alternative-fuel fueling station or who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Angel Investor Credit - \$3,926,437

K.S.A. 74-8133 - Effective for taxable years commencing after 12/31/04.

Any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business shall receive a credit of 50% of the amount invested.

Assistive Technology Contribution Credit - \$0

K.S.A. 65-7108 - Effective for taxable years commencing after 12/31/02.

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 25% of the amount contributed. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Biomass to Energy Credit - Amount withheld for confidentiality.

K.S.A. 79-32,233 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Business and Job Development Credit (carryover) - Amount withheld for confidentiality.

K.S.A. 79-32,160a - Effective for taxable years commencing after 12/31/95.

Any manufacturing or nonmanufacturing business which invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be entitled to a tax credit.

Business and Job Development Credit (noncarryover) - \$0

K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/76.

A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

Child Day Care Assistance Credit - Amount withheld for confidentiality.

K.S.A. 79-32,190 - Effective for taxable years commencing after 12/31/88.

A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Child Dependent Care Credit - \$22,486,171

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. Program restarted in Tax Year 2018 after being repealed effective Tax Year 2013.

This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

Community Entrepreneurship Investor Credit - \$1,117,913

K.S.A. 74-99c09 - Effective for taxable years commencing after 12/31/04.

An investor making a cash donation of \$250 or more in the Kansas community entrepreneurship fund shall receive a credit of 75% of the total amount of cash donation.

Community Service Credit - \$3,026,087

K.S.A. 79-32,197 - Effective for taxable years commencing after 12/31/93.

Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.

Declared Disaster Capital Investment Credit - \$0

K.S.A. 79-32,262 - Effective for taxable years 2008, 2009, and 2010.

An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Iola, Neodesha, or Osawatimie Kansas, or within one mile of the city limits of any such cities as long as the business is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the business facility and is limited to \$100,000 per taxpayer.

Disabled Access Credit - \$41,876

K.S.A. 79-32,176, 177 - Effective for taxable years commencing after 12/31/77.

Individual and business taxpayers who incur certain expenditures to make their property accessible to the disabled; or to employ individuals with a disability may be eligible to receive a tax credit.

Earned Income Credit - \$83,439,029

K.S.A. 79-32, 205 - Effective for taxable years commencing after 12/31/97.

The credit is available to resident taxpayers in an amount equal to 17% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

Eisenhower Foundation Credit - \$114,313

K.S.A. 79-32, 274 - Effective for taxable years commencing after 12/31/2020 and before 1/1/2026.

A credit is allowed for 50% of contributions made to the Eisenhower Foundation.

Electric Cogeneration Credit - \$0.

K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12

A taxpayer that makes investment in a new renewable electric cogeneration facility shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$50,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$50,000,000.

Environmental Compliance Credit - \$0

K.S.A. 79-32,222 - Effective for taxable years commencing after 12/31/06.

A taxpayer that makes required expenditures in an existing refinery to comply with environmental standards or requirements established pursuant to federal or state statutes or regulations, adopted after December 31, 2006, shall be allowed a credit equal to 100% of the taxpayer's qualified expenditures. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Food Sales Tax Refund - \$7,336,457

K.S.A. 79-32,271 - - Effective for taxable years commencing on or after January 1, 2013.

The income tax credit is for certain individuals who purchased food in Kansas. In order to qualify for the credit, the taxpayer must have purchased food in Kansas, had a federal adjusted gross income not exceeding \$30,615, domiciled in Kansas entire tax year, and must be either a person with a disability, regardless of age, or without a disability who is 55 years of age or older, or is without a disability who is younger than 55 years of age who claims an exemption for one or more dependent children under 18 years of age.

Friends of Cedar Crest Credit - \$17,000

K.S.A. 79-32,275 - Effective for taxable years commencing after 12/31/2020 and before 1/1/2026.

A credit is allowed for 50% of contributions made to the Friends of Cedar Crest Association.

High Performance Incentive Program - \$58,698,176

K.S.A. 74-50,132; K.S.A. 79-32,160a(e) - Effective for taxable years commencing after 12/31/92.

A qualified firm making a cash investment in the training and education of its employees may be eligible to receive a tax credit. A credit may also be available for those qualified firms that make an investment in a qualified business facility.

Historic Preservation Credit - \$5,494,539

K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/00.

A tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

Individual Development Account Credit - \$431,347

K.S.A. 74-50,208 - Effective for taxable years commencing after 12/31/04.

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit not to exceed 75% of the amount contributed.

Low Income Student Scholarship Credit - \$4,348,456

K.S.A. 72-4352 - Effective for taxable years commencing after 12/31/14.

This program provides eligible students with scholarships to pay all or a portion of tuition to attend a qualified school in Kansas. The scholarship is financed through a tax credit against corporate, premium, or privilege income tax liability in an amount equal to 70% of the amount contributed for scholarships.

Nitrogen Fertilizer Plant Credit - \$0

K.S.A. 79-32,229 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a nitrogen fertilizer plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Owners Promoting Employment Across Kansas (PEAK) Credit - \$0

K.S.A. 79-32,266 - Effective for all taxable years commencing after December 31, 2010.

An income tax credit shall be allowed in the amount of 95% of a resident individual's income tax liability for Kansas source income received from a qualified company that is business income attributable to business activities conducted at the business facility, office, department or other operation relocated to Kansas when the taxpayer owns such qualified company and materially participates in such business activities conducted at the relocated business facility, office, department or other operation of the qualified company which qualified for benefits under the provisions of subsection (a)(1) of K.S.A. 74-50,212.

Petroleum Refinery Credit - \$0

K.S.A. 79-32,218 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Plugging of an Abandoned Oil or Gas Well Credit - \$0

K.S.A. 79-32, 207 - Effective for taxable years commencing after 12/31/97.

Taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission shall be allowed a credit in the amount of 50% of the expenditures made for taxable years beginning after 12/31/97. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Qualifying Pipeline Credit - Amount withheld for confidentiality.

K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Research & Development Credit - \$1,661,263

K.S.A. 79-32,182; K.S.A. 79-32,182a - Effective for taxable years commencing after 12/31/86.

A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Rural Opportunity Zone Credit - \$1,628,414

K.S.A. 79-32,267 - Effective for all taxable years commencing after December 31, 2011 and before January 1, 2017.

A resident individual taxpayer shall be allowed an income tax credit in the amount of the resident individual's income tax liability if the taxpayer (1) establishes domicile in a rural opportunity zone on or after July 1, 2011 and prior to January 1, 2016 and was domiciled outside Kansas for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; had Kansas source income of less than \$10,000 in any one year for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; and was domiciled in a rural opportunity zone during the entire taxable year for which the credit is claimed.

Single City Port Authority Credit - Amount withheld for confidentiality.

K.S.A. 79-32,212 - Effective for taxable years 2002 - 2021.

An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002. Beginning in TY2013, this credit shall only be available to corporations that are subject to the Kansas corporate income tax.

Small Employer Health Insurance Credit - Amount withheld for confidentiality.

K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/91 and prior to 1/1/93; second effective for taxable years commencing after 12/31/99.

An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Storage and Blending Equipment Credit - \$0

K.S.A. 79-32,252 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12.

A taxpayer that makes a qualified investment in equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$10,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$10,000,000.

Swine Facility Improvement Credit - \$0

K.S.A. 79-32,204 - Effective for taxable years commencing after 12/31/97.

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Technology Enabled Fiduciary Financial Credit - \$0

K.S.A. 79-32,283 - Effective for taxable years commencing after 12/31/2020.

Allows a credit against the tax liability of a fiduciary financial institution.

Telecommunications Credit - Amount withheld for confidentiality.

K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/01.

A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Venture and Local Seed Capital Credits - \$0

K.S.A. 74-8205, -8206,- 8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.

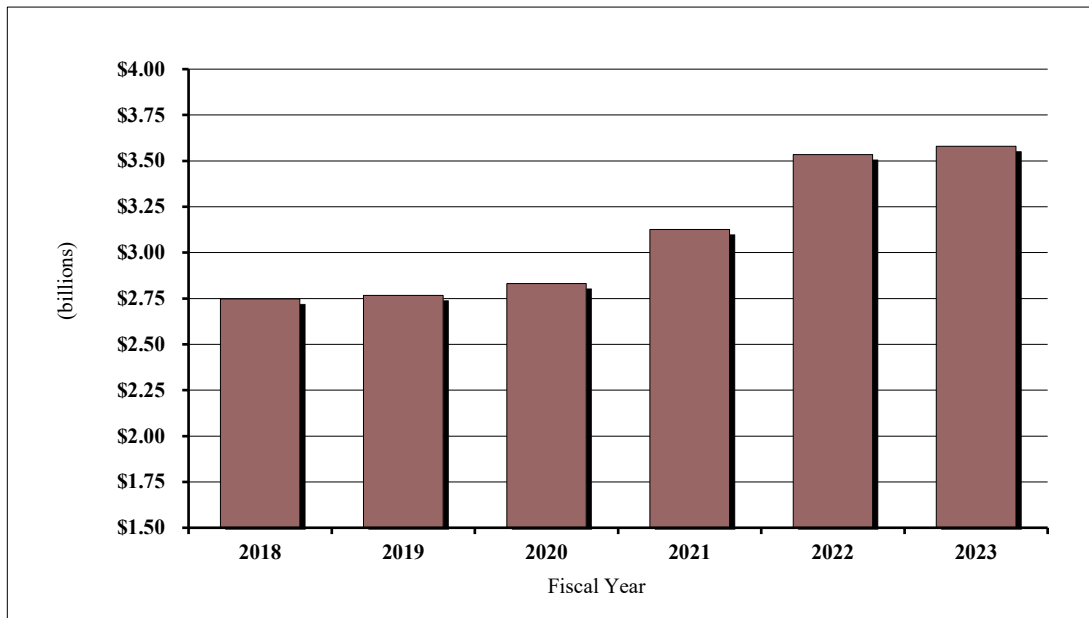
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

State Retailers' Sales and Compensating Use Taxes Amount to State General Fund

Statewide retailers' sales and compensating use taxes are applied to the sale of tangible personal property, and to specified services at retail. The compensating use tax includes consumers' use, retailers' use, and auto lease tax. Beginning July 1, 2015 (Fiscal year 2016) the tax rate increased from 6.15% to 6.5%. Effective January 1, 2023, the state sales tax on food and food ingredients was reduced from 6.5% to 4%. In Fiscal Year 2023, the state gained \$89.2 million from the Streamline Sales Tax Project.

On June 21, 2018, the United States Supreme Court issued its decision in the case of *South Dakota v. Wayfair, Inc. et al.* In its decision the Court overturned the requirement established in prior rulings that a remote seller must have a physical presence in a state before that state could require the remote seller to collect that state's sales and/or use tax. On August 1, 2019, the Department released Notice 19-04 – Sales Tax Requirements for Retailers Doing Business in Kansas. The notice instructed those remote sellers who were not already registered with the Kansas Department of Revenue to register, collect and remit the sales or use tax beginning October 1, 2019. Beginning July 1, 2021, remote sellers and marketplace facilitators are required to collect and remit sales and use tax if the business's sales or facilitated sales into Kansas exceed \$100,000.



| <u>Fiscal Year</u> | <u>State Sales</u> | <u>State Use</u> | <u>State Total</u> | <u>Percent Change</u> |
|--------------------|--------------------|------------------|--------------------|-----------------------|
| 2018 | \$2,341,693,269 | \$406,513,522 | \$2,748,206,791 | 2.9% |
| 2019 | \$2,335,435,774 | \$431,966,955 | \$2,767,402,729 | 0.7% |
| 2020 | \$2,352,523,422 | \$479,059,757 | \$2,831,583,179 | 2.3% |
| 2021 | \$2,522,553,173 | \$602,966,994 | \$3,125,520,167 | 10.4% |
| 2022 | \$2,759,402,197 | \$775,033,606 | \$3,534,435,803 | 13.1% |
| 2023 | \$2,776,857,379 | \$802,990,692 | \$3,579,848,071 | 1.3% |

Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

| County | FY2022 | FY2023 | Percent Change | FY2022 Per Capita | FY2022 PC Rank | FY2023 Per Capita* | FY2023 PC Rank* |
|-------------|---------------|---------------|----------------|-------------------|----------------|--------------------|-----------------|
| Allen | \$12,785,922 | \$12,908,841 | 1.0% | \$1,036 | 25 | \$1,026 | 34 |
| Anderson | \$5,276,193 | \$5,873,942 | 11.3% | \$755 | 75 | \$755 | 75 |
| Atchison | \$12,401,693 | \$12,014,871 | -3.1% | \$740 | 64 | \$746 | 76 |
| Barber | \$4,403,427 | \$5,449,885 | 23.8% | \$1,326 | 21 | \$1,322 | 15 |
| Barton | \$31,597,479 | \$32,510,059 | 2.9% | \$1,289 | 15 | \$1,296 | 16 |
| Bourbon | \$11,984,379 | \$12,833,749 | 7.1% | \$896 | 47 | \$886 | 51 |
| Brown | \$8,581,139 | \$9,094,833 | 6.0% | \$962 | 36 | \$971 | 41 |
| Butler | \$54,283,983 | \$56,606,630 | 4.3% | \$834 | 55 | \$830 | 60 |
| Chase | \$1,798,597 | \$1,863,206 | 3.6% | \$717 | 73 | \$731 | 77 |
| Chautauqua | \$1,638,956 | \$1,888,547 | 15.2% | \$556 | 100 | \$553 | 98 |
| Cherokee | \$10,614,030 | \$10,022,802 | -5.6% | \$524 | 96 | \$525 | 99 |
| Cheyenne | \$1,693,852 | \$1,707,706 | 0.8% | \$649 | 81 | \$661 | 86 |
| Clark | \$1,507,813 | \$1,827,222 | 21.2% | \$924 | 65 | \$945 | 46 |
| Clay | \$7,658,063 | \$7,812,702 | 2.0% | \$967 | 31 | \$971 | 40 |
| Cloud | \$9,564,971 | \$10,226,864 | 6.9% | \$1,145 | 22 | \$1,143 | 21 |
| Coffey | \$11,520,001 | \$10,292,837 | -10.7% | \$1,234 | 8 | \$1,243 | 18 |
| Comanche | \$1,580,566 | \$1,801,654 | 14.0% | \$1,079 | 32 | \$1,072 | 28 |
| Cowley | \$25,740,555 | \$26,955,079 | 4.7% | \$781 | 69 | \$782 | 69 |
| Crawford | \$36,944,726 | \$37,856,239 | 2.5% | \$968 | 33 | \$969 | 42 |
| Decatur | \$1,717,076 | \$2,098,482 | 22.2% | \$763 | 87 | \$780 | 70 |
| Dickinson | \$14,278,437 | \$14,815,453 | 3.8% | \$803 | 60 | \$804 | 65 |
| Doniphan | \$3,658,386 | \$4,374,205 | 19.6% | \$585 | 99 | \$588 | 94 |
| Douglas | \$122,153,893 | \$126,366,246 | 3.4% | \$1,059 | 27 | \$1,053 | 31 |
| Edwards | \$1,679,851 | \$1,784,060 | 6.2% | \$630 | 91 | \$651 | 89 |
| Elk | \$1,532,574 | \$1,596,045 | 4.1% | \$654 | 86 | \$654 | 88 |
| Ellis | \$47,662,565 | \$48,978,808 | 2.8% | \$1,701 | 2 | \$1,692 | 3 |
| Ellsworth | \$4,249,374 | \$4,451,295 | 4.8% | \$703 | 76 | \$700 | 81 |
| Finney | \$60,390,729 | \$61,741,705 | 2.2% | \$1,620 | 4 | \$1,640 | 4 |
| Ford | \$40,690,199 | \$42,528,339 | 4.5% | \$1,245 | 16 | \$1,256 | 17 |
| Franklin | \$23,113,916 | \$24,630,060 | 6.6% | \$948 | 39 | \$948 | 45 |
| Gearry | \$29,656,959 | \$31,242,770 | 5.3% | \$869 | 49 | \$875 | 52 |
| Gove | \$3,542,584 | \$3,769,121 | 6.4% | \$1,368 | 12 | \$1,387 | 10 |
| Graham | \$2,065,280 | \$2,527,386 | 22.4% | \$1,053 | 42 | \$1,048 | 32 |
| Grant | \$5,603,778 | \$6,157,147 | 9.9% | \$841 | 62 | \$856 | 54 |
| Gray | \$4,765,162 | \$6,081,113 | 27.6% | \$1,077 | 45 | \$1,061 | 30 |
| Greeley | \$982,218 | \$1,000,596 | 1.9% | \$767 | 67 | \$818 | 61 |
| Greenwood | \$3,454,474 | \$4,711,195 | 36.4% | \$793 | 93 | \$793 | 68 |
| Hamilton | \$1,988,621 | \$2,044,382 | 2.8% | \$823 | 54 | \$841 | 57 |
| Harper | \$4,222,737 | \$4,330,621 | 2.6% | \$812 | 57 | \$814 | 62 |
| Harvey | \$26,999,813 | \$28,290,541 | 4.8% | \$837 | 56 | \$837 | 58 |
| Haskell | \$3,321,058 | \$3,682,552 | 10.9% | \$1,004 | 38 | \$1,030 | 33 |
| Hodgeman | \$1,041,387 | \$1,007,372 | -3.3% | \$589 | 90 | \$574 | 95 |
| Jackson | \$8,793,374 | \$9,076,759 | 3.2% | \$684 | 78 | \$683 | 84 |
| Jefferson | \$8,219,213 | \$9,099,865 | 10.7% | \$494 | 103 | \$496 | 100 |
| Jewell | \$1,271,218 | \$1,366,034 | 7.5% | \$465 | 104 | \$471 | 104 |
| Johnson | \$859,714,304 | \$893,455,380 | 3.9% | \$1,457 | 6 | \$1,443 | 8 |
| Kearny | \$2,168,516 | \$2,135,702 | -1.5% | \$549 | 95 | \$554 | 97 |
| Kingman | \$5,572,141 | \$5,846,134 | 4.9% | \$791 | 66 | \$813 | 64 |
| Kiowa | \$2,075,256 | \$1,954,785 | -5.8% | \$817 | 41 | \$813 | 63 |
| Labette | \$15,301,045 | \$15,680,065 | 2.5% | \$787 | 61 | \$794 | 67 |
| Lane | \$1,254,652 | \$1,687,511 | 34.5% | \$1,078 | 53 | \$1,085 | 27 |
| Leavenworth | \$50,744,278 | \$52,576,642 | 3.6% | \$640 | 89 | \$634 | 90 |
| Lincoln | \$1,433,155 | \$1,435,126 | 0.1% | \$494 | 98 | \$495 | 101 |
| Linn | \$5,766,807 | \$5,798,923 | 0.6% | \$595 | 92 | \$592 | 93 |
| Logan | \$2,773,702 | \$2,652,294 | -4.4% | \$974 | 28 | \$981 | 37 |
| Lyon | \$33,508,380 | \$35,845,518 | 7.0% | \$1,120 | 24 | \$1,124 | 25 |
| Marion | \$7,599,293 | \$8,239,128 | 8.4% | \$703 | 79 | \$694 | 82 |
| Marshall | \$10,723,242 | \$10,690,291 | -0.3% | \$1,071 | 20 | \$1,071 | 29 |

Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

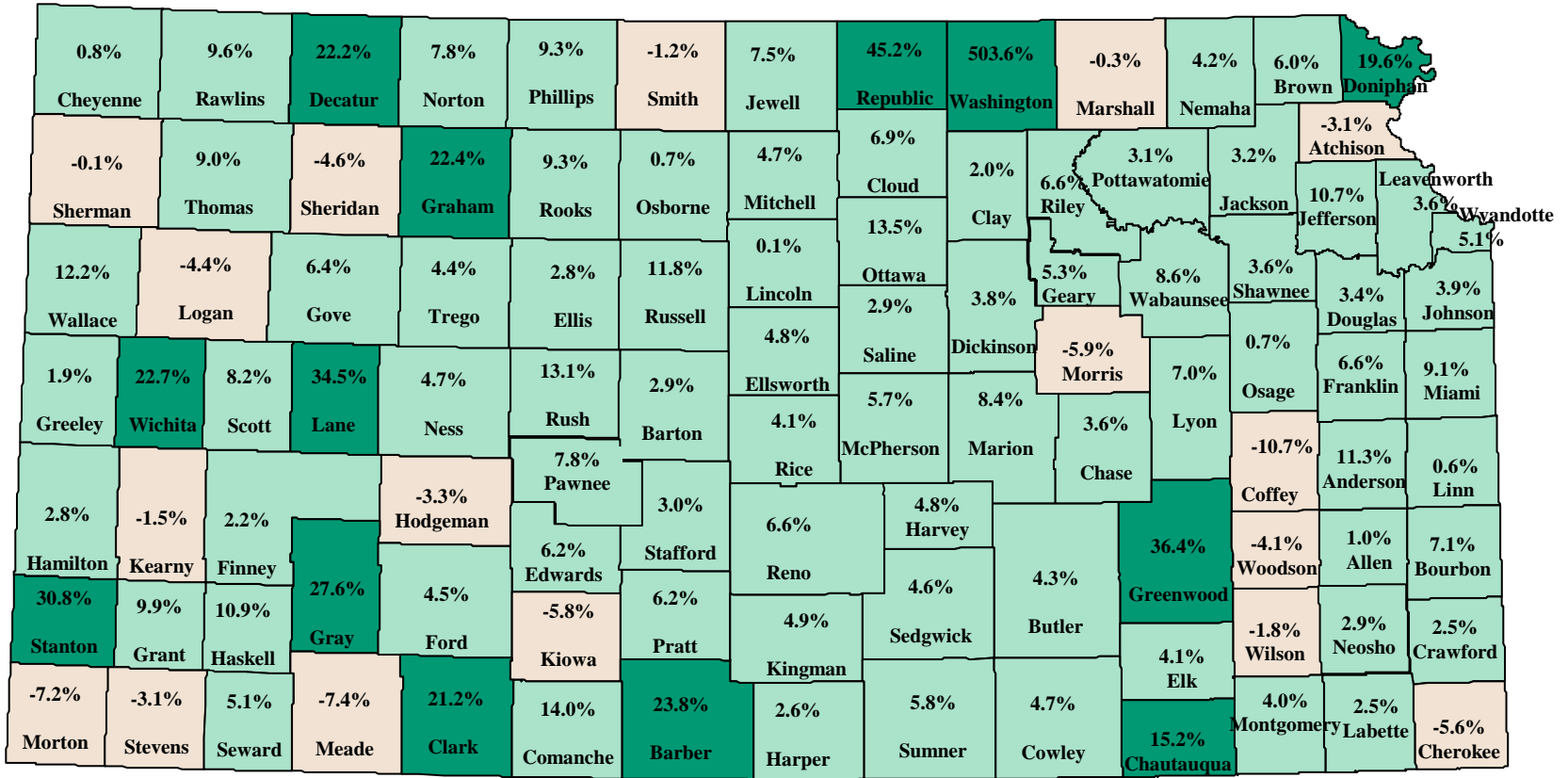
| County | FY2022 | FY2023 | Percent Change | FY2022 Per Capita | FY2022 PC Rank | FY2023 Per Capita* | FY2023 PC Rank* |
|----------------|--------------------|--------------------|----------------|-------------------|----------------|--------------------|-----------------|
| McPherson | \$32,087,712 | \$33,922,016 | 5.7% | \$1,125 | 23 | \$1,130 | 24 |
| Meade | \$3,517,693 | \$3,257,548 | -7.4% | \$810 | 40 | \$836 | 59 |
| Miami | \$27,097,017 | \$29,555,989 | 9.1% | \$854 | 58 | \$848 | 55 |
| Mitchell | \$7,446,867 | \$7,799,658 | 4.7% | \$1,357 | 11 | \$1,359 | 11 |
| Montgomery | \$28,251,955 | \$29,389,870 | 4.0% | \$943 | 37 | \$948 | 44 |
| Morris | \$4,356,274 | \$4,098,919 | -5.9% | \$765 | 50 | \$766 | 73 |
| Morton | \$1,837,298 | \$1,705,772 | -7.2% | \$634 | 74 | \$656 | 87 |
| Nemaha | \$9,723,692 | \$10,136,462 | 4.2% | \$992 | 30 | \$1,002 | 35 |
| Neosho | \$14,859,886 | \$15,287,831 | 2.9% | \$969 | 34 | \$980 | 38 |
| Ness | \$3,643,097 | \$3,814,153 | 4.7% | \$1,427 | 9 | \$1,442 | 9 |
| Norton | \$3,810,665 | \$4,107,559 | 7.8% | \$769 | 71 | \$775 | 71 |
| Osage | \$7,490,594 | \$7,540,238 | 0.7% | \$478 | 101 | \$482 | 103 |
| Osborne | \$2,506,897 | \$2,525,325 | 0.7% | \$722 | 70 | \$724 | 78 |
| Ottawa | \$2,164,780 | \$2,457,277 | 13.5% | \$421 | 105 | \$424 | 105 |
| Pawnee | \$4,332,018 | \$4,668,307 | 7.8% | \$750 | 72 | \$756 | 74 |
| Phillips | \$3,898,111 | \$4,262,041 | 9.3% | \$885 | 51 | \$886 | 50 |
| Pottawatomie | \$40,985,218 | \$42,243,172 | 3.1% | \$1,638 | 3 | \$1,608 | 5 |
| Pratt | \$12,741,732 | \$13,535,605 | 6.2% | \$1,474 | 7 | \$1,493 | 7 |
| Rawlins | \$1,632,748 | \$1,789,761 | 9.6% | \$702 | 82 | \$708 | 80 |
| Reno | \$65,996,525 | \$70,342,138 | 6.6% | \$1,145 | 19 | \$1,143 | 20 |
| Republic | \$3,510,137 | \$5,097,045 | 45.2% | \$1,093 | 68 | \$1,098 | 26 |
| Rice | \$7,183,280 | \$7,476,482 | 4.1% | \$796 | 63 | \$795 | 66 |
| Riley | \$60,857,791 | \$64,881,372 | 6.6% | \$899 | 46 | \$912 | 49 |
| Rooks | \$4,147,761 | \$4,533,484 | 9.3% | \$938 | 43 | \$942 | 48 |
| Rush | \$1,564,916 | \$1,769,576 | 13.1% | \$599 | 97 | \$605 | 92 |
| Russell | \$5,596,040 | \$6,255,107 | 11.8% | \$933 | 48 | \$942 | 47 |
| Saline | \$82,092,419 | \$84,442,184 | 2.9% | \$1,567 | 5 | \$1,576 | 6 |
| Scott | \$5,258,754 | \$5,689,275 | 8.2% | \$1,109 | 26 | \$1,135 | 23 |
| Sedgwick | \$668,955,607 | \$699,619,070 | 4.6% | \$1,336 | 13 | \$1,331 | 14 |
| Seward | \$27,280,121 | \$28,669,109 | 5.1% | \$1,318 | 14 | \$1,342 | 12 |
| Shawnee | \$202,204,794 | \$209,401,834 | 3.6% | \$1,175 | 17 | \$1,180 | 19 |
| Sheridan | \$2,431,129 | \$2,319,963 | -4.6% | \$936 | 29 | \$957 | 43 |
| Sherman | \$7,766,585 | \$7,761,976 | -0.1% | \$1,317 | 10 | \$1,331 | 13 |
| Smith | \$2,769,862 | \$2,736,286 | -1.2% | \$765 | 59 | \$774 | 72 |
| Stafford | \$2,683,762 | \$2,764,552 | 3.0% | \$685 | 77 | \$692 | 83 |
| Stanton | \$1,294,536 | \$1,693,275 | 30.8% | \$828 | 85 | \$863 | 53 |
| Stevens | \$4,524,234 | \$4,384,379 | -3.1% | \$828 | 44 | \$847 | 56 |
| Sumner | \$14,245,945 | \$15,078,135 | 5.8% | \$674 | 83 | \$671 | 85 |
| Thomas | \$13,477,676 | \$14,686,875 | 9.0% | \$1,865 | 1 | \$1,861 | 2 |
| Trego | \$2,581,314 | \$2,693,688 | 4.4% | \$964 | 35 | \$979 | 39 |
| Wabaunsee | \$3,134,837 | \$3,403,020 | 8.6% | \$489 | 102 | \$485 | 102 |
| Wallace | \$955,695 | \$1,072,261 | 12.2% | \$711 | 84 | \$721 | 79 |
| Washington | \$3,435,771 | \$20,737,894 | 503.6% | \$3,763 | 88 | \$3,770 | 1 |
| Wichita | \$1,671,041 | \$2,050,696 | 22.7% | \$985 | 52 | \$994 | 36 |
| Wilson | \$4,915,138 | \$4,828,494 | -1.8% | \$566 | 94 | \$560 | 96 |
| Woodson | \$2,001,015 | \$1,918,184 | -4.1% | \$618 | 80 | \$617 | 91 |
| Wyandotte | \$179,534,212 | \$188,666,714 | 5.1% | \$1,129 | 18 | \$1,138 | 22 |
| Total Counties | \$3,271,721,144 | \$3,432,367,884 | 4.9% | \$1,170 | | \$1,169 | |
| Miscellaneous | <u>\$7,300,514</u> | <u>\$9,111,631</u> | | | | | |
| Grand Total | \$3,279,021,658 | \$3,441,479,515 | 5.0% | | | | |

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2022

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2023 state sales tax collection percentage change over Fiscal Year 2022, by county. Total statewide percent change was an 5.0% increase. Details of this map are contained in pages 36 and 37 of this report.

Legend: -0.1% to -15.0% Decrease 0% - 15.0% Increase
 More than -15.0% Decrease More than 15.0% Increase

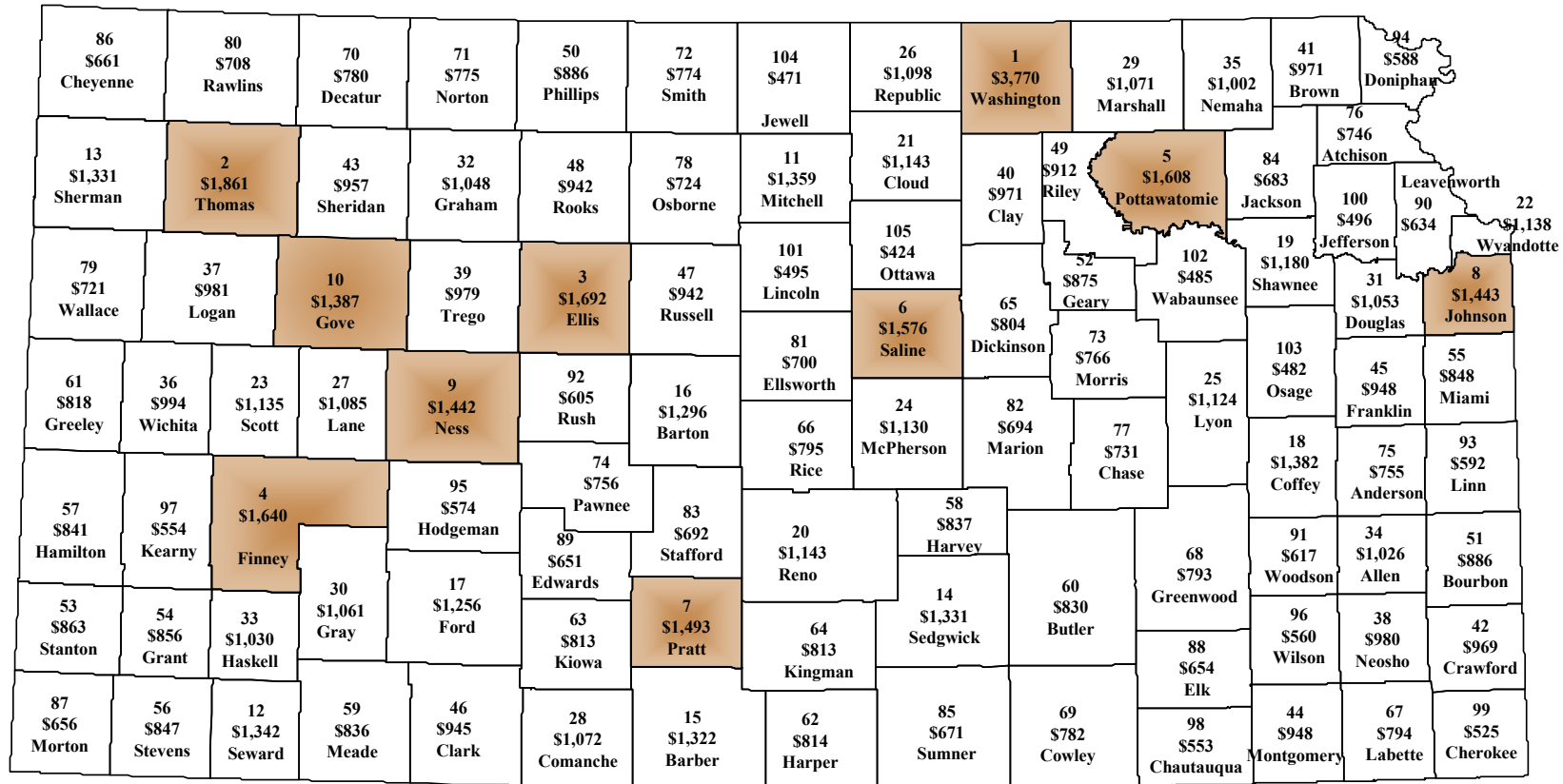


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2023 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Details of this map are contained in pages 36 and 37 of this report.

Legend: Top 10 Counties



Revised historical data is available upon request.

Total State Sales Tax Collection by the North American Industrial Classification System (NAICS)

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

| <u>North American Industry Classification</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>Percent Change</u> |
|--|----------------------|----------------------|-----------------------|
| 11 Agriculture, Forestry, Fishing and Hunting | | | |
| 111 Crop Production | \$3,227,093 | \$3,359,782 | 4.1% |
| 112 Animal Production | \$540,705 | \$584,456 | 8.1% |
| 114 Fishing, Hunting and Trapping | \$160,481 | \$170,358 | 6.2% |
| 115 Agriculture and Forestry Support Activities | \$745,165 | \$578,835 | -22.3% |
| 2-digit Total | \$4,673,445 | \$4,693,432 | 0.4% |
| 21 Mining | | | |
| 211 Oil and Gas Extraction | \$530,921 | \$465,502 | -12.3% |
| 212 Mining (except Oil and Gas) | \$6,633,747 | \$7,572,113 | 14.1% |
| 213 Support Activities for Mining | \$9,495,909 | \$11,427,336 | 20.3% |
| 2-digit Total | \$16,660,577 | \$19,464,951 | 16.8% |
| 22 Utilities | | | |
| 221 Utilities | \$85,064,224 | \$96,133,703 | 13.0% |
| 2-digit Total | \$85,064,224 | \$96,133,703 | 13.0% |
| 23 Construction | | | |
| 236 Construction of Buildings | \$13,095,777 | \$17,462,913 | 33.3% |
| 237 Heavy and Civil Engineering Construction | \$32,099,245 | \$49,887,179 | 55.4% |
| 238 Specialty Trade Contractors | \$66,421,916 | \$76,343,349 | 14.9% |
| 2-digit Total | \$111,616,937 | \$143,693,440 | 28.7% |
| 31-33 Manufacturing | | | |
| 311 Food Mfg | \$5,707,403 | \$5,718,329 | 0.2% |
| 312 Beverage and Tobacco Product Mfg | \$1,745,010 | \$2,056,423 | 17.8% |
| 313 Textile Mills | \$77,594 | \$99,966 | 28.8% |
| 314 Textile Product Mills | \$652,330 | \$684,407 | 4.9% |
| 315 Apparel Mfg | \$240,362 | \$274,057 | 14.0% |
| 316 Leather and Allied Product Mfg | \$61,939 | \$142,523 | 130.1% |
| 321 Wood Product Mfg | \$2,165,456 | \$2,466,522 | 13.9% |
| 322 Paper Mfg | \$876,727 | \$1,025,956 | 17.0% |
| 323 Printing and Related Support Activities | \$6,590,047 | \$7,313,336 | 11.0% |
| 324 Petroleum and Coal Products Mfg | \$2,089,955 | \$3,506,515 | 67.8% |
| 325 Chemical Mfg | \$2,464,753 | \$2,168,408 | -12.0% |
| 326 Plastics and Rubber Products Mfg | \$2,662,963 | \$2,709,905 | 1.8% |
| 327 Nonmetallic Mineral Product Mfg | \$23,996,389 | \$26,721,900 | 11.4% |
| 331 Primary Metal Mfg | \$1,232,349 | \$1,582,959 | 28.5% |
| 332 Fabricated Metal Product Mfg | \$11,264,713 | \$13,325,018 | 18.3% |
| 333 Machinery Mfg | \$3,704,046 | \$3,972,179 | 7.2% |
| 334 Computer and Electronic Product Mfg | \$5,616,901 | \$21,293,213 | 279.1% |
| 335 Electrical Equipment & Appliance Mfg | \$900,731 | \$1,209,630 | 34.3% |
| 336 Transportation Equipment Mfg | \$2,790,067 | \$2,564,327 | -8.1% |
| 337 Furniture and Related Product Mfg | \$2,808,683 | \$2,567,443 | -8.6% |
| 339 Miscellaneous Mfg | \$3,582,714 | \$3,813,457 | 6.4% |
| 2-digit Total | \$81,231,132 | \$105,216,474 | 29.5% |
| 42 Wholesale Trade | | | |
| 423 Merchant Wholesalers, Durable Goods | \$183,019,257 | \$204,240,592 | 11.6% |
| 424 Merchant Wholesalers, Nondurable Goods | \$33,967,773 | \$34,810,727 | 2.5% |
| 425 Electronic Markets and Agents and Brokers | \$16,888,443 | \$18,616,693 | 10.2% |
| 2-digit Total | \$233,875,473 | \$257,668,011 | 10.2% |

Total State Sales Tax Collection by the North American Industrial Classification System (NAICS)

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

| <u>North American Industry Classification</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>Percent Change</u> |
|--|------------------------|------------------------|-----------------------|
| 44-45 Retail Trade | | | |
| 441 Motor Vehicle and Parts Dealers | \$424,341,729 | \$459,120,022 | 8.2% |
| 442 Furniture and Home Furnishings Stores | \$75,706,570 | \$73,338,962 | -3.1% |
| 443 Electronics and Appliance Stores | \$57,474,139 | \$36,032,091 | -37.3% |
| 444 Building Material and Garden Supply Stores | \$236,297,628 | \$246,986,646 | 4.5% |
| 445 Food and Beverage Stores | \$274,061,486 | \$256,789,448 | -6.3% |
| 446 Health and Personal Care Stores | \$33,869,007 | \$34,394,145 | 1.6% |
| 447 Gasoline Stations | \$96,458,813 | \$97,506,969 | 1.1% |
| 448 Clothing and Clothing Accessories Stores | \$76,932,019 | \$76,341,495 | -0.8% |
| 451 Sporting Goods, Hobby, Book, & Music Stores | \$57,012,291 | \$57,949,621 | 1.6% |
| 452 General Merchandise Stores | \$480,582,451 | \$475,636,914 | -1.0% |
| 453 Miscellaneous Store Retailers | \$65,466,653 | \$67,010,900 | 2.4% |
| 454 Nonstore Retailers | \$26,456,702 | \$24,576,763 | -7.1% |
| 2-digit Total | \$1,904,659,488 | \$1,905,683,976 | 0.1% |
| 48-49 Transportation and Warehousing | | | |
| 481 Air Transportation | \$2,226,074 | \$1,039,122 | -53.3% |
| 482 Rail Transportation | Confidential | Confidential | n/a |
| 483 Water Transportation | Confidential | Confidential | n/a |
| 484 Truck Transportation | \$4,263,507 | \$4,860,440 | 14.0% |
| 485 Transit and Ground Passenger Transportation | Confidential | Confidential | n/a |
| 486 Pipeline Transportation | Confidential | Confidential | n/a |
| 487 Scenic and Sightseeing Transportation | Confidential | Confidential | n/a |
| 488 Support Activities for Transportation | \$4,405,881 | \$5,033,091 | 14.2% |
| 491 Postal Service | Confidential | Confidential | n/a |
| 492 Couriers and Messengers | \$12,362,292 | \$16,392,630 | 32.6% |
| 493 Warehousing and Storage | \$2,798,958 | \$2,727,713 | -2.5% |
| 2-digit Total | \$26,603,173 | \$31,505,467 | 18.4% |
| 51 Information | | | |
| 511 Publishing Industries (except Internet) | \$3,842,131 | \$3,569,232 | -7.1% |
| 512 Motion Picture & Sound Recording Industries | \$5,956,948 | \$6,262,789 | 5.1% |
| 515 Broadcasting (except Internet) | \$7,102,710 | \$6,547,480 | -7.8% |
| 517 Telecommunications | \$122,765,927 | \$119,355,638 | -2.8% |
| 518 ISPs, Search Portals, and Data Processing | \$3,618,917 | \$4,138,928 | 14.4% |
| 519 Other Information Services | \$1,347,487 | \$955,264 | -29.1% |
| 2-digit Total | \$144,634,121 | \$140,829,328 | -2.6% |
| 52 Finance and Insurance | | | |
| 522 Credit Intermediation and Related Activities | \$5,121,425 | \$4,886,374 | -4.6% |
| 523 Securities and Commodity Contract Brokerage | \$363,188 | \$418,944 | 15.4% |
| 524 Insurance Carriers and Related Activities | \$405,810 | \$473,611 | 16.7% |
| 2-digit Total | \$5,890,423 | \$5,778,930 | -1.9% |
| 53 Real Estate and Rental and Leasing | | | |
| 531 Real Estate | \$3,596,293 | \$3,792,711 | 5.5% |
| 532 Rental and Leasing Services | \$43,199,733 | \$49,242,804 | 14.0% |
| 533 Lessors of Nonfinancial Intangible Assets | \$57,251 | \$32,309 | -43.6% |
| 2-digit Total | \$46,853,276 | \$53,067,823 | 13.3% |
| 54 Professional and Technical Services | | | |
| 541 Professional and Technical Services | \$26,616,927 | \$28,608,806 | 7.5% |
| 2-digit Total | \$26,616,927 | \$28,608,806 | 7.5% |

Total State Sales Tax Collection by the North American Industrial Classification System (NAICS)

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

| <u>North American Industry Classification</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>Percent Change</u> |
|---|------------------------|------------------------|-----------------------|
| 55 Management of Companies and Enterprises | | | |
| 551 Management of Companies and Enterprises | \$2,257,115 | \$2,388,743 | 5.8% |
| 2-digit Total | \$2,257,115 | \$2,388,743 | 5.8% |
| 56 Administrative and Waste Services | | | |
| 561 Administrative and Support Services | \$33,338,966 | \$39,105,582 | 17.3% |
| 562 Waste Management and Remediation Services | \$1,434,212 | \$4,384,117 | 205.7% |
| 2-digit Total | \$34,773,178 | \$43,489,699 | 25.1% |
| 61 Educational Services | | | |
| 611 Educational Services | \$5,288,534 | \$5,845,008 | 10.5% |
| 2-digit Total | \$5,288,534 | \$5,845,008 | 10.5% |
| 62 Health Care and Social Assistance | | | |
| 621 Ambulatory Health Care Services | \$2,577,213 | \$2,561,073 | -0.6% |
| 622 Hospitals | \$2,407,838 | \$2,820,653 | 17.1% |
| 623 Nursing and Residential Care Facilities | \$244,260 | \$287,108 | 17.5% |
| 624 Social Assistance | \$781,844 | \$933,654 | 19.4% |
| 2-digit Total | \$6,011,155 | \$6,602,487 | 9.8% |
| 71 Arts, Entertainment, and Recreation | | | |
| 711 Performing Arts and Spectator Sports | \$9,214,295 | \$9,401,079 | 2.0% |
| 712 Museums, Historical Sites, Zoos, and Parks | \$1,068,382 | \$1,116,730 | 4.5% |
| 713 Amusement, Gambling, and Recreation | \$31,640,919 | \$34,096,867 | 7.8% |
| 2-digit Total | \$41,923,596 | \$44,614,676 | 6.4% |
| 72 Accommodation and Food Services | | | |
| 721 Accommodation | \$52,525,703 | \$58,678,955 | 11.7% |
| 722 Food Services and Drinking Places | \$319,371,745 | \$346,986,545 | 8.6% |
| 2-digit Total | \$371,897,449 | \$405,665,502 | 9.1% |
| 81 Other Services (except Public Administration) | | | |
| 811 Repair and Maintenance | \$85,569,747 | \$95,045,340 | 11.1% |
| 812 Personal and Laundry Services | \$19,434,836 | \$20,185,738 | 3.9% |
| 813 Membership Associations and Organizations | \$5,326,948 | \$6,681,391 | 25.4% |
| 814 Private Households | \$155,228 | \$177,575 | 14.4% |
| 2-digit Total | \$110,486,759 | \$122,090,045 | 10.5% |
| 92 Public Administration | | | |
| 921 Executive, Legislative, & General Government | \$13,890,157 | \$15,588,787 | 12.2% |
| 922 Justice, Public Order, and Safety Activities | \$40,083 | \$57,649 | 43.8% |
| 923 Administration of Human Resource Programs | \$16,454 | \$38,238 | 132.4% |
| 924 Administration of Environmental Programs | \$33,375 | \$39,542 | 18.5% |
| 926 Administration of Economic Programs | \$131,563 | \$256,218 | 94.7% |
| 2-digit Total | \$14,111,631 | \$15,980,434 | 13.2% |
| 99 Unclassified Establishments | | | |
| 999 Unclassified Establishments | \$3,893,045 | \$2,458,579 | -36.8% |
| 2-digit Total | \$3,893,045 | \$2,458,579 | -36.8% |
| Total | \$3,279,021,658 | \$3,441,479,515 | 5.0% |

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

| County/City | Sales Tax | | | Use Tax | | |
|---------------------|-------------------------|-------------------------|----------------|-------------------------|-------------------------|----------------|
| | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change |
| | (July 2021 - June 2022) | (July 2022 - June 2023) | | (July 2021 - June 2022) | (July 2022 - June 2023) | |
| Allen County | \$2,653,713 | \$2,725,014 | 2.7% | \$671,430 | \$674,644 | 0.5% |
| Anderson County | \$1,398,378 | \$1,327,151 | n/a | \$429,554 | \$424,732 | n/a |
| Atchison County | \$2,635,881 | \$2,605,329 | n/a | \$771,828 | \$829,232 | n/a |
| Barber County | \$740,515 | \$916,791 | 23.8% | \$246,988 | \$260,142 | 5.3% |
| Barton County | \$5,280,076 | \$5,500,114 | 4.2% | \$901,831 | \$954,200 | 5.8% |
| Bourbon County | \$2,853,182 | \$3,037,452 | 6.5% | \$892,556 | \$775,936 | -13.1% |
| Brown County | \$1,441,790 | \$1,594,249 | 10.6% | \$435,827 | \$465,517 | 6.8% |
| Butler County | \$1,105 | \$0 | -100.0% | \$0 | \$0 | n/a |
| Chase County | \$302,520 | \$333,584 | 10.3% | \$208,186 | \$213,596 | 2.6% |
| Chautauqua County | \$617,522 | \$335,355 | -45.7% | \$245,555 | \$129,466 | -47.3% |
| Cherokee County | \$2,580,374 | \$2,829,361 | n/a | \$1,197,136 | \$1,456,362 | n/a |
| Cheyenne County | \$615,625 | \$634,671 | 3.1% | \$283,375 | \$318,789 | 12.5% |
| Clay County | \$1,389,981 | \$1,330,752 | -4.3% | \$430,923 | \$533,634 | 23.8% |
| Cloud County | \$1,565,011 | \$1,747,261 | 11.6% | \$274,136 | \$317,947 | 16.0% |
| Cowley County | \$248 | \$0 | -100.0% | \$79 | \$0 | -99.8% |
| Crawford County | \$6,203,471 | \$6,484,506 | 4.5% | \$1,721,466 | \$1,817,091 | 5.6% |
| Decatur County | \$334,071 | \$363,476 | 8.8% | \$158,396 | \$184,696 | 16.6% |
| Dickinson County | \$3,760,362 | \$3,828,082 | 1.8% | \$1,010,007 | \$1,049,156 | 3.9% |
| Doniphan County | \$669,323 | \$1,024,952 | n/a | \$385,020 | \$611,194 | n/a |
| Douglas County | \$25,168,695 | \$26,386,552 | 4.8% | \$5,507,487 | \$6,191,803 | 12.4% |
| Edwards County | \$318,181 | \$321,221 | 1.0% | \$106,074 | \$118,397 | 11.6% |
| Elk County | \$290,210 | \$282,672 | -2.6% | \$88,948 | \$103,264 | 16.1% |
| Ellis County | \$3,996,025 | \$3,998,133 | 0.1% | \$600,720 | \$648,378 | 7.9% |
| Ellsworth County | \$719,332 | \$773,667 | 7.6% | \$215,981 | \$249,046 | 15.3% |
| Finney County | \$12,885,364 | \$13,437,723 | 4.3% | \$3,849,472 | \$2,330,279 | -39.5% |
| Ford County | \$6,961,830 | \$7,483,525 | 7.5% | \$1,398,559 | \$1,461,356 | 4.5% |
| Franklin County | \$5,909,619 | \$6,262,249 | 6.0% | \$1,719,500 | \$1,744,289 | 1.4% |
| Geary County | \$6,069,783 | \$6,669,228 | 9.9% | \$1,552,350 | \$1,691,241 | 8.9% |
| Gove County | \$1,204,488 | \$1,266,150 | 5.1% | \$259,811 | \$260,399 | 0.2% |
| Graham County | \$374,935 | \$418,422 | 11.6% | \$104,131 | \$116,483 | 11.9% |
| Gray County | \$883,085 | \$1,084,483 | 22.8% | \$308,153 | \$303,059 | -1.7% |
| Greeney County | \$184,871 | \$190,178 | 2.9% | \$66,180 | \$68,763 | 3.9% |
| Greenwood County | \$688,370 | \$760,282 | n/a | \$238,391 | \$243,649 | n/a |
| Hamilton County | \$372,127 | \$397,890 | n/a | \$127,537 | \$144,910 | n/a |
| Harvey County | \$9,012,016 | \$9,701,571 | 7.7% | \$2,516,725 | \$2,663,377 | 5.8% |
| Haskell County | \$292,765 | \$337,076 | 15.1% | \$163,027 | \$125,894 | -22.8% |
| Hodgeman County | \$191,925 | \$198,234 | 3.3% | \$71,351 | \$72,491 | 1.6% |
| Jackson County | \$2,144,473 | \$2,247,410 | 4.8% | \$559,292 | \$587,687 | 5.1% |
| Jefferson County | \$1,588,686 | \$1,717,281 | 8.1% | \$660,947 | \$751,564 | 13.7% |
| Jewell County | \$265,391 | \$269,791 | 1.7% | \$101,760 | \$111,967 | 10.0% |
| Johnson County | \$203,364,731 | \$219,007,804 | 7.7% | \$67,442,335 | \$73,757,651 | 9.4% |
| Kingman County | \$1,464,365 | \$1,550,358 | 5.9% | \$512,314 | \$474,824 | -7.3% |
| Kiowa County | \$349,147 | \$366,321 | 4.9% | \$177,397 | \$160,933 | -9.3% |
| Labette County | \$3,226,542 | \$3,414,399 | 5.8% | \$974,438 | \$981,966 | 0.8% |
| Lane County | \$221,846 | \$271,724 | 22.5% | \$72,773 | \$68,165 | -6.3% |
| Leavenworth County | \$8,878,267 | \$9,071,722 | 2.2% | \$3,109,263 | \$3,411,275 | 9.7% |
| Lincoln County | \$436,097 | \$456,450 | 4.7% | \$158,991 | \$161,047 | 1.3% |
| Linn County | \$884,288 | \$888,881 | 0.5% | \$423,275 | \$471,052 | 11.3% |
| Logan County | \$699,634 | \$673,231 | -3.8% | \$181,864 | \$220,568 | 21.3% |
| Lyon County | \$5,540,738 | \$5,981,333 | 8.0% | \$1,141,091 | \$1,211,937 | 6.2% |
| Marion County | \$1,298,875 | \$1,476,212 | 13.7% | \$413,852 | \$534,843 | 29.2% |
| Marshall County | \$932,608 | \$909,372 | -2.5% | \$308,118 | \$281,877 | -8.5% |
| Mcperson County | \$7,955,568 | \$8,528,416 | 7.2% | \$2,136,595 | \$2,349,949 | 10.0% |
| Meade County | \$619,963 | \$654,286 | 5.5% | \$263,471 | \$193,802 | -26.4% |
| Miami County | \$6,763,353 | \$7,548,454 | 11.6% | \$2,244,704 | \$2,519,087 | 12.2% |
| Mitchell County | \$1,274,427 | \$1,363,065 | 7.0% | \$322,430 | \$299,136 | -7.2% |
| Montgomery County | \$0 | \$0 | n/a | \$0 | \$0 | n/a |
| Morris County | \$765,139 | \$731,645 | -4.4% | \$208,569 | \$192,026 | -7.9% |
| Morton County | \$339,571 | \$339,776 | 0.1% | \$136,187 | \$129,985 | -4.6% |
| Nemaha County | \$2,493,957 | \$2,611,920 | 4.7% | \$744,257 | \$802,221 | 7.8% |
| Neosho County | \$4,324,510 | \$4,563,742 | 5.5% | \$1,034,419 | \$1,142,250 | 10.4% |
| Norton County | \$510,015 | \$518,172 | 1.6% | \$200,553 | \$251,141 | 25.2% |
| Osage County | \$1,356,113 | \$1,962,826 | 44.7% | \$471,185 | \$668,120 | 41.8% |
| Osborne County | \$680,440 | \$706,623 | 3.8% | \$196,721 | \$211,704 | 7.6% |
| Ottawa County | \$418,136 | \$459,940 | 10.0% | \$153,135 | \$168,932 | 10.3% |
| Pawnee County | \$1,443,340 | \$1,590,198 | 10.2% | \$387,873 | \$443,783 | 14.4% |
| Phillips County | \$371,657 | \$377,250 | 1.5% | \$128,428 | \$150,115 | 16.9% |
| Pottawatomie County | \$6,633,248 | \$6,970,346 | 5.1% | \$1,255,999 | \$1,348,050 | 7.3% |
| Pratt County | \$3,633,362 | \$3,938,005 | 8.4% | \$754,983 | \$782,860 | 3.7% |
| Rawlins County | \$298,618 | \$333,335 | 11.6% | \$171,925 | \$185,487 | 7.9% |
| Reno County | \$11,055,899 | \$11,676,578 | 5.6% | \$2,072,285 | \$2,661,904 | 28.5% |

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

| County/City | Sales Tax | | | Use Tax | | |
|-------------------|-------------------------|-------------------------|----------------|-------------------------|-------------------------|----------------|
| | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change |
| | (July 2021 - June 2022) | (July 2022 - June 2023) | | (July 2021 - June 2022) | (July 2022 - June 2023) | |
| Republic County | \$1,250,406 | \$1,518,021 | 21.4% | \$384,907 | \$514,238 | 33.6% |
| Rice County | \$1,245,251 | \$1,275,419 | 2.4% | \$484,935 | \$414,150 | -14.6% |
| Riley County | \$9,989,779 | \$9,683,759 | n/a | \$2,224,728 | \$2,135,510 | n/a |
| Rooks County | \$370,625 | \$393,774 | 6.2% | \$93,803 | \$96,839 | 3.2% |
| Russell County | \$1,962,090 | \$2,133,807 | 8.8% | \$480,603 | \$522,138 | 8.6% |
| Saline County | \$19,888,471 | \$20,819,078 | 4.7% | \$3,060,782 | \$3,420,529 | 11.8% |
| Scott County | \$1,877,937 | \$2,003,111 | 6.7% | \$462,475 | \$532,008 | 15.0% |
| Sedgwick County | \$109,891,240 | \$116,364,324 | 5.9% | \$20,971,155 | \$23,300,575 | 11.1% |
| Seward County | \$5,586,275 | \$6,110,984 | 9.4% | \$1,343,773 | \$1,151,041 | -14.3% |
| Shawnee County | \$38,916,990 | \$41,000,298 | n/a | \$8,992,408 | \$10,333,212 | n/a |
| Sheridan County | \$853,168 | \$825,629 | -3.2% | \$250,998 | \$262,522 | 4.6% |
| Sherman County | \$2,860,073 | \$3,062,471 | 7.1% | \$557,379 | \$622,559 | 11.7% |
| Smith County | \$972,468 | \$972,831 | 0.0% | \$387,888 | \$363,080 | -6.4% |
| Stafford County | \$484,422 | \$503,055 | 3.8% | \$143,779 | \$145,352 | 1.1% |
| Stanton County | \$235,717 | \$290,399 | 23.2% | \$82,229 | \$141,234 | 71.8% |
| Stevens County | \$769,557 | \$128,083 | -83.4% | \$242,740 | \$44,830 | -81.5% |
| Sumner County | \$2,541,585 | \$2,699,204 | 6.2% | \$782,328 | \$876,236 | 12.0% |
| Thomas County | \$3,752,629 | \$4,179,725 | 11.4% | \$742,877 | \$829,170 | 11.6% |
| Trego County | \$464,685 | \$467,956 | 0.7% | \$128,662 | \$116,122 | -9.7% |
| Wabaunsee County | \$861,168 | \$928,447 | 7.8% | \$344,528 | \$369,154 | 7.1% |
| Wallace County | \$177,740 | \$191,013 | 7.5% | \$81,522 | \$106,403 | 30.5% |
| Washington County | \$629,247 | \$2,507,771 | 298.5% | \$334,265 | \$456,064 | 36.4% |
| Wichita County | \$653,903 | \$762,313 | 16.6% | \$225,824 | \$226,089 | 0.1% |
| Wilson County | \$0 | \$56,563 | n/a | \$0 | \$40,310 | n/a |
| Woodson County | \$357,991 | \$345,442 | -3.5% | \$127,944 | \$113,845 | -11.0% |
| Wyandotte County | \$30,435,871 | \$31,107,168 | 2.2% | \$7,555,104 | \$8,486,570 | 12.3% |
| Abilene | \$1,071,559 | \$1,068,481 | n/a | \$195,345 | \$201,799 | n/a |
| Alden | \$9,144 | \$8,089 | -11.5% | \$5,944 | \$3,819 | -35.7% |
| Alma | \$118,353 | \$129,618 | 9.5% | \$31,155 | \$39,219 | 25.9% |
| Almena | \$11,075 | \$11,337 | 2.4% | \$7,517 | \$9,188 | 22.2% |
| Altamont | \$121,441 | \$137,270 | 13.0% | \$60,493 | \$74,081 | 22.5% |
| Altoona | \$19,250 | \$21,086 | 9.5% | \$7,361 | \$7,165 | -2.7% |
| Americus | \$35,608 | \$39,818 | 11.8% | \$15,655 | \$19,654 | 25.6% |
| Andover | \$2,605,828 | \$5,217,239 | n/a | \$637,984 | \$1,686,044 | n/a |
| Anthony | \$136,470 | \$147,370 | 8.0% | \$40,052 | \$42,990 | 7.3% |
| Argonia | \$22,525 | \$24,446 | 8.5% | \$15,634 | \$19,364 | 23.9% |
| Arkansas City | \$3,739,045 | \$3,943,567 | 5.5% | \$837,146 | \$1,020,847 | 21.9% |
| Arlington | \$0 | \$1,263 | n/a | \$0 | \$19,055 | n/a |
| Arma | \$92,295 | \$91,380 | -1.0% | \$33,658 | \$42,922 | 27.5% |
| Ashland | \$109,794 | \$128,444 | 17.0% | \$27,988 | \$27,170 | -2.9% |
| Atchison | \$1,751,556 | \$1,791,650 | 2.3% | \$424,975 | \$436,957 | 2.8% |
| Attica | \$120,807 | \$135,310 | 12.0% | \$33,395 | \$38,098 | 14.1% |
| Auburn | \$171,362 | \$171,497 | 0.1% | \$64,525 | \$66,213 | 2.6% |
| Augusta | \$2,457,114 | \$2,627,760 | 6.9% | \$716,687 | \$703,979 | -1.8% |
| Axtell | \$69,685 | \$77,650 | 11.4% | \$16,439 | \$29,629 | 80.2% |
| Baldwin City | \$560,232 | \$593,494 | n/a | \$239,401 | \$280,095 | n/a |
| Basehor | \$661,525 | \$663,944 | 0.4% | \$366,520 | \$390,297 | 6.5% |
| Baxter Springs | \$816,966 | \$860,120 | 5.3% | \$407,325 | \$460,550 | 13.1% |
| Belle Plaine | \$101,047 | \$104,595 | 3.5% | \$56,626 | \$65,719 | 16.1% |
| Belleville | \$191,878 | \$214,947 | 12.0% | \$42,434 | \$48,861 | 15.1% |
| Beloit | \$938,904 | \$1,009,564 | 7.5% | \$189,860 | \$179,255 | -5.6% |
| Bennington | \$34,588 | \$33,304 | -3.7% | \$18,695 | \$22,557 | 20.7% |
| Benton | \$127,987 | \$135,915 | 6.2% | \$42,627 | \$42,409 | -0.5% |
| Beverly | \$8,085 | \$7,496 | -7.3% | \$3,565 | \$3,610 | 1.3% |
| Blue Rapids | \$240,645 | \$238,671 | -0.8% | \$113,513 | \$127,866 | 12.6% |
| Bonner Springs | \$3,879,269 | \$4,003,684 | 3.2% | \$863,472 | \$913,378 | 5.8% |
| Bronson | \$17,240 | \$20,861 | 21.0% | \$7,233 | \$8,045 | 11.2% |
| Buhler | \$77,658 | \$119,593 | 54.0% | \$83,629 | \$130,989 | 56.6% |
| Burden | \$27,219 | \$31,433 | 15.5% | \$11,787 | \$9,961 | -15.5% |
| Burlingame | \$102,536 | \$107,953 | 5.3% | \$42,891 | \$45,411 | 5.9% |
| Burlington | \$1,020,594 | \$1,135,495 | 11.3% | \$225,835 | \$400,270 | 77.2% |
| Burrton | \$83,685 | \$83,659 | 0.0% | \$32,814 | \$33,223 | 1.2% |
| Caldwell | \$120,357 | \$125,519 | 4.3% | \$72,542 | \$57,620 | -20.6% |
| Caney | \$575,838 | \$563,074 | -2.2% | \$214,555 | \$239,558 | 11.7% |
| Canton | \$61,123 | \$58,721 | -3.9% | \$20,412 | \$21,149 | 3.6% |
| Carbondale | \$229,101 | \$235,995 | 3.0% | \$65,194 | \$82,923 | 27.2% |
| Cawker City | \$51,171 | \$51,868 | 1.4% | \$18,094 | \$19,890 | 9.9% |
| Cedar Vale | \$43,384 | \$44,955 | 3.6% | \$15,139 | \$18,539 | 22.5% |
| Chanute | \$2,420,059 | \$2,589,007 | 7.0% | \$413,383 | \$464,114 | 12.3% |
| Chapman | \$112,518 | \$134,387 | 19.4% | \$48,050 | \$50,224 | 4.5% |
| Chase | \$13,530 | \$19,126 | 41.4% | \$10,143 | \$8,252 | -18.6% |

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

| County/City | Sales Tax | | | Use Tax | | |
|------------------|-------------------------|-------------------------|----------------|-------------------------|-------------------------|----------------|
| | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change |
| | (July 2021 - June 2022) | (July 2022 - June 2023) | | (July 2021 - June 2022) | (July 2022 - June 2023) | |
| Cherokee | \$44,709 | \$68,708 | n/a | \$18,875 | \$31,335 | n/a |
| Cherryvale | \$671,075 | \$662,562 | -1.3% | \$311,360 | \$341,404 | 9.6% |
| Chetopa | \$117,861 | \$103,751 | -12.0% | \$44,241 | \$44,259 | 0.0% |
| Cimarron | \$271,208 | \$294,392 | 8.5% | \$91,171 | \$111,057 | 21.8% |
| Claflin | \$26,248 | \$28,382 | 8.1% | \$9,201 | \$11,535 | 25.4% |
| Clay Center | \$1,997,772 | \$2,035,098 | 1.9% | \$295,665 | \$330,378 | 11.7% |
| Clifton | \$50,270 | \$40,587 | -19.3% | \$71,586 | \$53,845 | -24.8% |
| Coffeyville | \$4,614,602 | \$5,161,880 | 11.9% | \$1,035,984 | \$1,147,394 | 10.8% |
| Colby | \$1,388,940 | \$1,514,804 | 9.1% | \$213,972 | \$240,789 | 12.5% |
| Coldwater | \$294,541 | \$350,232 | 18.9% | \$94,690 | \$50,295 | -46.9% |
| Collyer | \$7,399 | \$9,565 | 29.3% | \$0 | \$1,768 | n/a |
| Colony | \$7,510 | \$7,935 | 5.7% | \$5,040 | \$4,542 | -9.9% |
| Columbus | \$592,259 | \$484,930 | n/a | \$192,720 | \$168,257 | n/a |
| Concordia | \$1,243,418 | \$1,413,312 | 13.7% | \$147,443 | \$178,639 | 21.2% |
| Conway Springs | \$137,169 | \$151,117 | 10.2% | \$47,339 | \$48,635 | 2.7% |
| Cottonwood Falls | \$97,623 | \$103,211 | 5.7% | \$75,994 | \$80,348 | 5.7% |
| Council Grove | \$777,888 | \$766,078 | -1.5% | \$132,690 | \$143,997 | 8.5% |
| Cunningham | \$60,499 | \$76,743 | 26.8% | \$22,118 | \$27,667 | 25.1% |
| Danville | \$2,108 | \$1,996 | -5.3% | \$1,204 | \$1,891 | 57.0% |
| Dearing | \$47,262 | \$35,453 | -25.0% | \$19,302 | \$25,191 | 30.5% |
| Deerfield | \$114,738 | \$76,721 | -33.1% | \$17,724 | \$25,248 | 42.4% |
| Delphos | \$18,539 | \$17,006 | -8.3% | \$9,082 | \$9,920 | 9.2% |
| Derby | \$2,933,719 | \$3,116,678 | 6.2% | \$644,437 | \$681,560 | 5.8% |
| DeSoto | \$1,088,945 | \$1,117,554 | n/a | \$840,348 | \$753,502 | n/a |
| Dighton | \$106,659 | \$95,304 | -10.6% | \$43,456 | \$38,448 | -11.5% |
| Dodge City | \$6,170,466 | \$6,858,586 | n/a | \$1,126,504 | \$1,230,374 | n/a |
| Douglass | \$222,979 | \$252,932 | 13.4% | \$119,023 | \$126,751 | 6.5% |
| Downs | \$62,444 | \$64,159 | 2.7% | \$14,327 | \$13,085 | -8.7% |
| Easton | \$34,121 | \$35,168 | 3.1% | \$16,616 | \$24,601 | 48.1% |
| Edgerton | \$553,847 | \$666,018 | 20.3% | \$291,254 | \$328,360 | 12.7% |
| Edna | \$82,007 | \$72,109 | -12.1% | \$35,543 | \$29,572 | -16.8% |
| Edwardsville | \$741,584 | \$805,775 | 8.7% | \$547,816 | \$569,682 | 4.0% |
| Effingham | \$32,990 | \$38,463 | 16.6% | \$14,508 | \$20,605 | 42.0% |
| El Dorado | \$2,587,883 | \$2,847,338 | 10.0% | \$472,521 | \$591,426 | 25.2% |
| Elkhart | \$193,720 | \$192,399 | -0.7% | \$71,797 | \$74,534 | 3.8% |
| Ellinwood | \$87,905 | \$188,154 | n/a | \$25,163 | \$53,401 | n/a |
| Ellis | \$424,043 | \$419,426 | -1.1% | \$129,604 | \$133,694 | 3.2% |
| Ellsworth | \$482,831 | \$522,870 | 8.3% | \$98,859 | \$104,661 | 5.9% |
| Elwood | \$145,275 | \$180,596 | 24.3% | \$68,113 | \$93,675 | 37.5% |
| Emporia | \$4,974,079 | \$5,395,584 | 8.5% | \$784,061 | \$892,346 | 13.8% |
| Erie | \$145,600 | \$152,522 | 4.8% | \$58,690 | \$63,784 | 8.7% |
| Eskridge | \$32,831 | \$30,752 | -6.3% | \$11,659 | \$12,130 | 4.0% |
| Eudora | \$685,048 | \$719,062 | 5.0% | \$439,802 | \$410,848 | -6.6% |
| Eureka | \$567,305 | \$644,126 | 13.5% | \$187,747 | \$213,226 | 13.6% |
| Fairview | \$0 | \$1,866 | n/a | \$0 | \$269 | n/a |
| Fairway | \$837,818 | \$867,116 | 3.5% | \$629,376 | \$663,588 | 5.4% |
| Florence | \$39,043 | \$53,501 | 37.0% | \$8,909 | \$23,213 | 160.6% |
| Fontana | \$3,179 | \$4,955 | 55.9% | \$5,598 | \$7,521 | 34.3% |
| Fort Scott | \$2,498,206 | \$2,729,545 | 9.3% | \$430,898 | \$474,443 | 10.1% |
| Frankfort | \$197,915 | \$140,498 | n/a | \$78,757 | \$40,356 | n/a |
| Fredonia | \$937,472 | \$980,798 | 4.6% | \$223,782 | \$280,972 | 25.6% |
| Frontenac | \$679,507 | \$813,198 | 19.7% | \$203,370 | \$190,235 | -6.5% |
| Galena | \$229,502 | \$241,607 | 5.3% | \$167,620 | \$156,804 | -6.5% |
| Garden City | \$8,305,051 | \$9,817,286 | n/a | \$2,345,440 | \$1,303,665 | n/a |
| Garden Plain | \$8,296 | \$89,114 | n/a | \$3,084 | \$64,540 | n/a |
| Gardner | \$4,506,207 | \$4,923,477 | 9.3% | \$1,301,048 | \$1,503,248 | 15.5% |
| Garnett | \$263,785 | \$321,013 | 21.7% | \$48,660 | \$60,597 | 24.5% |
| Gas | \$44,903 | \$51,851 | 15.5% | \$11,399 | \$13,789 | 21.0% |
| Geneseo | \$21,807 | \$16,805 | -22.9% | \$13,485 | \$11,757 | -12.8% |
| Girard | \$297,311 | \$297,477 | 0.1% | \$142,629 | \$156,110 | 9.5% |
| Glade | \$31,632 | \$36,356 | 14.9% | \$4,902 | \$7,847 | 60.1% |
| Glasco | \$24,861 | \$27,051 | 8.8% | \$9,322 | \$12,069 | 29.5% |
| Glen Elder | \$5,116 | \$61,482 | n/a | \$2,456 | \$31,658 | n/a |
| Goddard | \$1,222,941 | \$1,338,870 | 9.5% | \$292,090 | \$330,006 | 13.0% |
| Goodland | \$289,682 | \$303,894 | 4.9% | \$48,497 | \$51,220 | 5.6% |
| Grandview Plaza | \$196,963 | \$210,925 | 7.1% | \$87,709 | \$136,981 | 56.2% |
| Great Bend | \$3,056,156 | \$4,681,344 | n/a | \$408,266 | \$677,921 | n/a |
| Greensburg | \$162,879 | \$165,216 | 1.4% | \$59,621 | \$46,720 | -21.6% |
| Gridley | \$4,168 | \$60,779 | n/a | \$2,837 | \$29,041 | n/a |
| Grinnell | \$7,258 | \$6,713 | -7.5% | \$3,078 | \$3,107 | 0.9% |
| Hardtner | \$0 | \$0 | n/a | \$0 | \$0 | n/a |

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

| County/City | Sales Tax | | | Use Tax | | |
|----------------|-------------------------|-------------------------|----------------|-------------------------|-------------------------|----------------|
| | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change |
| | (July 2021 - June 2022) | (July 2022 - June 2023) | | (July 2021 - June 2022) | (July 2022 - June 2023) | |
| Harper | \$423,494 | \$460,001 | n/a | \$76,930 | \$99,855 | n/a |
| Hartford | \$22,540 | \$20,532 | -8.9% | \$10,009 | \$14,599 | 45.9% |
| Haven | \$54 | \$10 | -82.4% | \$106 | \$28 | -73.4% |
| Hays | \$11,383,278 | \$13,660,088 | n/a | \$1,564,661 | \$2,049,949 | n/a |
| Haysville | \$826,435 | \$845,697 | 2.3% | \$473,607 | \$505,063 | 6.6% |
| Herington | \$261,612 | \$271,422 | 3.7% | \$85,691 | \$76,353 | -10.9% |
| Hiawatha | \$1,184,529 | \$1,269,842 | 7.2% | \$214,273 | \$220,462 | 2.9% |
| Highland | \$63,876 | \$62,784 | -1.7% | \$31,091 | \$26,616 | -14.4% |
| Hill City | \$239,381 | \$254,750 | 6.4% | \$54,921 | \$54,784 | -0.3% |
| Hillsboro | \$589,677 | \$639,909 | 8.5% | \$134,365 | \$92,157 | -31.4% |
| Hoisington | \$195,206 | \$216,446 | 10.9% | \$48,503 | \$46,145 | -4.9% |
| Holcomb | \$68,300 | \$76,884 | 12.6% | \$39,973 | \$40,074 | 0.3% |
| Holton | \$795,951 | \$832,420 | 4.6% | \$97,581 | \$104,846 | 7.4% |
| Horton | \$275,752 | \$281,820 | 2.2% | \$99,793 | \$91,002 | -8.8% |
| Howard | \$80,351 | \$91,479 | 13.8% | \$27,168 | \$33,347 | 22.7% |
| Hugoton | \$775,250 | \$750,934 | -3.1% | \$224,809 | \$225,545 | 0.3% |
| Humboldt | \$329,915 | \$307,768 | -6.7% | \$133,172 | \$141,785 | 6.5% |
| Hutchinson | \$9,610,733 | \$10,091,179 | 5.0% | \$1,376,091 | \$1,863,938 | 35.5% |
| Independence | \$5,996,055 | \$6,323,568 | 5.5% | \$1,158,028 | \$1,155,232 | -0.2% |
| Iola | \$1,447,034 | \$1,505,648 | 4.1% | \$188,934 | \$201,718 | 6.8% |
| Jetmore | \$140,847 | \$146,958 | 4.3% | \$49,592 | \$51,738 | 4.3% |
| Junction City | \$8,570,019 | \$9,048,399 | 5.6% | \$1,502,253 | \$1,626,505 | 8.3% |
| Kanopolis | \$23,720 | \$21,956 | -7.4% | \$11,564 | \$12,418 | 7.4% |
| Kanorado | \$516 | \$8,795 | n/a | \$1,031 | \$16,650 | n/a |
| Kansas City | \$43,591,767 | \$46,691,256 | 7.1% | \$10,834,051 | \$12,256,240 | 13.1% |
| Kensington | \$46,742 | \$46,817 | 0.2% | \$15,178 | \$16,040 | 5.7% |
| Kincaid | \$7,347 | \$7,860 | 7.0% | \$4,714 | \$3,370 | -28.5% |
| Kingman | \$492,105 | \$491,670 | -0.1% | \$131,489 | \$126,147 | -4.1% |
| Kinsley | \$173,135 | \$184,751 | 6.7% | \$45,288 | \$48,215 | 6.5% |
| Kiowa | \$116,903 | \$121,388 | 3.8% | \$29,763 | \$23,212 | -22.0% |
| LaCrosse | \$265,175 | \$286,898 | 8.2% | \$72,265 | \$71,675 | -0.8% |
| LaCygne | \$335,747 | \$355,365 | 5.8% | \$131,214 | \$126,409 | -3.7% |
| LaHarpe | \$18,380 | \$23,328 | 26.9% | \$12,453 | \$12,841 | 3.1% |
| Lakin | \$201,519 | \$207,332 | 2.9% | \$97,720 | \$81,714 | -16.4% |
| Lane | \$8,590 | \$14,338 | 66.9% | \$7,467 | \$8,074 | 8.1% |
| Lansing | \$1,494,777 | \$1,596,049 | 6.8% | \$511,983 | \$585,750 | 14.4% |
| Larned | \$269,903 | \$291,904 | 8.2% | \$59,741 | \$66,204 | 10.8% |
| Latham | \$0 | \$1,917 | n/a | \$0 | \$1,336 | n/a |
| Lawrence | \$28,480,560 | \$29,951,179 | 5.2% | \$5,433,237 | \$6,083,808 | 12.0% |
| Leavenworth | \$10,309,972 | \$10,663,633 | 3.4% | \$2,150,701 | \$2,393,151 | 11.3% |
| Leawood | \$8,732,057 | \$9,346,255 | 7.0% | \$3,924,756 | \$4,109,781 | 4.7% |
| Lebo | \$235,691 | \$244,571 | 3.8% | \$76,821 | \$108,383 | 41.1% |
| Lecompton | \$53,252 | \$51,973 | -2.4% | \$45,961 | \$45,425 | -1.2% |
| Lenexa | \$22,324,676 | \$24,527,427 | 9.9% | \$9,865,963 | \$11,152,193 | 13.0% |
| Leon | \$33,196 | \$37,465 | 12.9% | \$21,608 | \$25,107 | 16.2% |
| Leonardville | \$27,079 | \$29,964 | 10.7% | \$12,818 | \$11,636 | -9.2% |
| LeRoy | \$43,561 | \$44,805 | 2.9% | \$14,327 | \$15,641 | 9.2% |
| Liberal | \$6,165,204 | \$6,638,416 | 7.7% | \$1,153,837 | \$1,081,538 | -6.3% |
| Lincoln Center | \$136,924 | \$149,643 | 9.3% | \$38,984 | \$39,334 | 0.9% |
| Lindsborg | \$540,235 | \$573,924 | 6.2% | \$155,576 | \$169,166 | 8.7% |
| Linwood | \$31,668 | \$40,577 | 28.1% | \$27,565 | \$29,705 | 7.8% |
| Little River | \$31,714 | \$36,248 | 14.3% | \$18,118 | \$19,205 | 6.0% |
| Logan | \$34,664 | \$34,847 | 0.5% | \$17,935 | \$17,206 | -4.1% |
| Longford | \$6,951 | \$7,876 | 13.3% | \$1,932 | \$2,196 | 13.7% |
| Louisburg | \$1,580,026 | \$1,859,915 | 17.7% | \$429,238 | \$493,354 | 14.9% |
| Lucas | \$36,960 | \$36,959 | 0.0% | \$9,781 | \$12,084 | 23.5% |
| Luray | \$29,749 | \$31,774 | 6.8% | \$13,175 | \$10,941 | -17.0% |
| Lyndon | \$219,513 | \$226,466 | 3.2% | \$47,441 | \$53,664 | 13.1% |
| Lyons | \$436,041 | \$441,077 | 1.2% | \$105,128 | \$99,949 | -4.9% |
| Manhattan | \$18,513,976 | \$21,731,061 | n/a | \$3,105,568 | \$3,698,767 | n/a |
| Mankato | \$89,139 | \$92,231 | 3.5% | \$21,795 | \$24,427 | 12.1% |
| Maple Hill | \$32,386 | \$27,448 | -15.2% | \$16,307 | \$17,761 | 8.9% |
| Mapleton | \$3,754 | \$3,193 | -14.9% | \$3,700 | \$3,838 | 3.7% |
| Marion | \$198,803 | \$216,167 | 8.7% | \$48,966 | \$53,412 | 9.1% |
| Marquette | \$42,400 | \$49,746 | 17.3% | \$14,045 | \$17,927 | 27.6% |
| Marysville | \$1,510,698 | \$1,713,849 | 13.4% | \$280,016 | \$305,062 | 8.9% |
| Mayetta | \$41,450 | \$41,795 | n/a | \$21,201 | \$22,196 | n/a |
| Mayfield | \$4,980 | \$4,241 | -14.8% | \$1,838 | \$1,434 | -22.0% |
| McCune | \$67,623 | \$4,375 | -93.5% | \$13,888 | \$15,627 | 12.5% |
| McPherson | \$3,288,114 | \$3,569,187 | 8.5% | \$594,155 | \$677,965 | 14.1% |
| Meade | \$228,219 | \$245,354 | 7.5% | \$65,925 | \$65,122 | -1.2% |

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

| County/City | Sales Tax | | | Use Tax | | |
|-----------------|-------------------------|-------------------------|----------------|-------------------------|-------------------------|----------------|
| | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change |
| | (July 2021 - June 2022) | (July 2022 - June 2023) | | (July 2021 - June 2022) | (July 2022 - June 2023) | |
| Medicine Lodge | \$237,370 | \$285,458 | 20.3% | \$57,925 | \$78,121 | 34.9% |
| Melvern | \$24,481 | \$21,608 | -11.7% | \$10,880 | \$10,083 | -7.3% |
| Meriden | \$58,835 | \$64,723 | 10.0% | \$24,772 | \$29,426 | 18.8% |
| Merriam | \$14,232,682 | \$15,263,668 | 7.2% | \$1,214,454 | \$1,248,208 | 2.8% |
| Miltonvale | \$69,208 | \$70,485 | 1.8% | \$18,507 | \$24,912 | 34.6% |
| Minneapolis | \$209,265 | \$218,524 | 4.4% | \$58,886 | \$62,619 | 6.3% |
| Minneola | \$58,985 | \$62,605 | 6.1% | \$47,660 | \$26,360 | -44.7% |
| Mission | \$4,475,742 | \$5,217,430 | n/a | \$1,289,006 | \$1,599,392 | n/a |
| Mission Hills | \$946,722 | \$1,050,546 | 11.0% | \$500,190 | \$552,095 | 10.4% |
| Mission Woods | \$57,113 | \$69,895 | 22.4% | \$26,928 | \$33,007 | 22.6% |
| Montezuma | \$410,156 | \$438,756 | 7.0% | \$103,389 | \$113,890 | 10.2% |
| Moran | \$36,582 | \$26,624 | -27.2% | \$9,507 | \$8,953 | -5.8% |
| Morland | \$11,288 | \$8,891 | -21.2% | \$3,631 | \$7,156 | 97.1% |
| Moscow | \$40,550 | \$37,571 | -7.3% | \$18,953 | \$18,261 | -3.7% |
| Mound City | \$156,492 | \$173,155 | 10.6% | \$32,395 | \$31,809 | -1.8% |
| Mound Valley | \$10,135 | \$12,486 | 23.2% | \$5,529 | \$6,892 | 24.7% |
| Moundridge | \$246,400 | \$312,793 | 26.9% | \$86,354 | \$102,291 | 18.5% |
| Mullinville | \$15,609 | \$19,374 | 24.1% | \$18,630 | \$9,268 | -50.2% |
| Mulvane | \$109,819 | \$555,999 | n/a | \$58,034 | \$251,322 | n/a |
| Neodesha | \$737,958 | \$741,644 | 0.5% | \$273,520 | \$304,643 | 11.4% |
| Neosho Rapids | \$7,799 | \$6,591 | -15.5% | \$5,437 | \$11,864 | 118.2% |
| Ness City | \$438,335 | \$476,467 | 8.7% | \$99,626 | \$110,173 | 10.6% |
| Nickerson | \$72,668 | \$81,214 | 11.8% | \$28,214 | \$24,465 | -13.3% |
| Norton | \$595,655 | \$624,060 | 4.8% | \$145,941 | \$156,050 | 6.9% |
| Oak Hill | \$780 | \$782 | 0.3% | \$583 | \$559 | -4.1% |
| Oakley | \$240,895 | \$239,635 | -0.5% | \$41,301 | \$45,253 | 9.6% |
| Oberlin | \$314,039 | \$363,922 | 15.9% | \$119,715 | \$133,853 | 11.8% |
| Ogden | \$91,189 | \$100,263 | 10.0% | \$36,519 | \$39,700 | 8.7% |
| Olathe | \$46,367,640 | \$48,863,314 | 5.4% | \$13,811,652 | \$15,249,186 | 10.4% |
| Olpe | \$33,742 | \$28,013 | -17.0% | \$8,608 | \$8,895 | 3.3% |
| Olsburg | \$0 | \$1,719 | n/a | \$0 | \$542 | n/a |
| Onaga | \$81,939 | \$88,760 | 8.3% | \$22,859 | \$25,597 | 12.0% |
| Osage City | \$562,396 | \$625,106 | 11.2% | \$135,082 | \$141,832 | 5.0% |
| Osawatomie | \$356,437 | \$517,761 | n/a | \$146,509 | \$229,908 | n/a |
| Oskaloosa | \$176,087 | \$177,046 | 0.5% | \$50,431 | \$46,338 | -8.1% |
| Oswego | \$230,572 | \$246,959 | 7.1% | \$92,167 | \$96,536 | 4.7% |
| Ottawa | \$4,637,443 | \$5,007,002 | 8.0% | \$879,669 | \$919,256 | 4.5% |
| Overbrook | \$114,650 | \$120,036 | 4.7% | \$37,107 | \$38,007 | 2.4% |
| Overland Park | \$51,709,735 | \$55,273,022 | 6.9% | \$15,879,150 | \$17,155,241 | 8.0% |
| Oxford | \$58,059 | \$60,669 | 4.5% | \$28,880 | \$30,414 | 5.3% |
| Ozawkie | \$46,241 | \$46,268 | 0.1% | \$29,795 | \$30,740 | 3.2% |
| Palco | \$41,773 | \$48,472 | 16.0% | \$5,631 | \$6,425 | 14.1% |
| Paola | \$2,089,473 | \$2,224,286 | 6.5% | \$310,959 | \$342,896 | 10.3% |
| Parker | \$97,093 | \$67,191 | -30.8% | \$20,600 | \$18,736 | -9.0% |
| Parsons | \$2,700,223 | \$2,762,063 | 2.3% | \$601,692 | \$545,976 | -9.3% |
| Paxico | \$12,943 | \$12,564 | -2.9% | \$6,983 | \$6,051 | -13.3% |
| Peabody | \$76,676 | \$96,300 | 25.6% | \$32,179 | \$58,076 | 80.5% |
| Perry | \$85,422 | \$88,691 | n/a | \$42,654 | \$41,853 | n/a |
| Phillipsburg | \$867,554 | \$983,959 | 13.4% | \$226,154 | \$245,461 | 8.5% |
| Pittsburg | \$6,570,933 | \$7,097,398 | 8.0% | \$1,400,916 | \$1,514,890 | 8.1% |
| Plainville | \$613,124 | \$685,345 | 11.8% | \$124,304 | \$126,123 | 1.5% |
| Pleasanton | \$176,380 | \$215,230 | 22.0% | \$99,488 | \$134,493 | 35.2% |
| Pomona | \$154,821 | \$160,792 | 3.9% | \$60,658 | \$56,487 | -6.9% |
| Potwin | \$19,093 | \$22,267 | 16.6% | \$8,855 | \$8,639 | -2.4% |
| Prairie Village | \$2,870,329 | \$3,232,698 | 12.6% | \$1,461,791 | \$1,596,087 | 9.2% |
| Pratt | \$1,309,437 | \$1,410,679 | 7.7% | \$187,724 | \$198,641 | 5.8% |
| Pretty Prairie | \$38,109 | \$33,660 | -11.7% | \$19,136 | \$28,466 | 48.8% |
| Princeton | \$50,000 | \$58,609 | 17.2% | \$14,229 | \$14,855 | 4.4% |
| Protection | \$80,023 | \$78,925 | -1.4% | \$24,603 | \$25,442 | 3.4% |
| Quinter | \$0 | \$39,978 | n/a | \$0 | \$11,490 | n/a |
| Randolph | \$18,914 | \$17,219 | -9.0% | \$8,659 | \$7,777 | -10.2% |
| Ransom | \$14,396 | \$11,826 | -17.9% | \$3,532 | \$4,092 | 15.8% |
| Richmond | \$15,405 | \$17,887 | 16.1% | \$29,620 | \$24,736 | -16.5% |
| Riley | \$95,780 | \$101,587 | 6.1% | \$27,687 | \$27,911 | 0.8% |
| Roeland Park | \$2,441,849 | \$2,566,195 | 5.1% | \$462,847 | \$482,095 | 4.2% |
| Rolla | \$42,319 | \$42,823 | 1.2% | \$23,705 | \$24,326 | 2.6% |
| Rose Hill | \$264,736 | \$279,861 | 5.7% | \$162,992 | \$155,111 | -4.8% |
| Rossville | \$101,849 | \$99,110 | -2.7% | \$35,237 | \$40,485 | 14.9% |
| Sabetha | \$523,965 | \$571,025 | 9.0% | \$136,741 | \$155,981 | 14.1% |
| Saint Francis | \$177,303 | \$178,746 | 0.8% | \$63,160 | \$63,453 | 0.5% |
| Saint George | \$71,847 | \$66,764 | -7.1% | \$59,606 | \$73,685 | 23.6% |

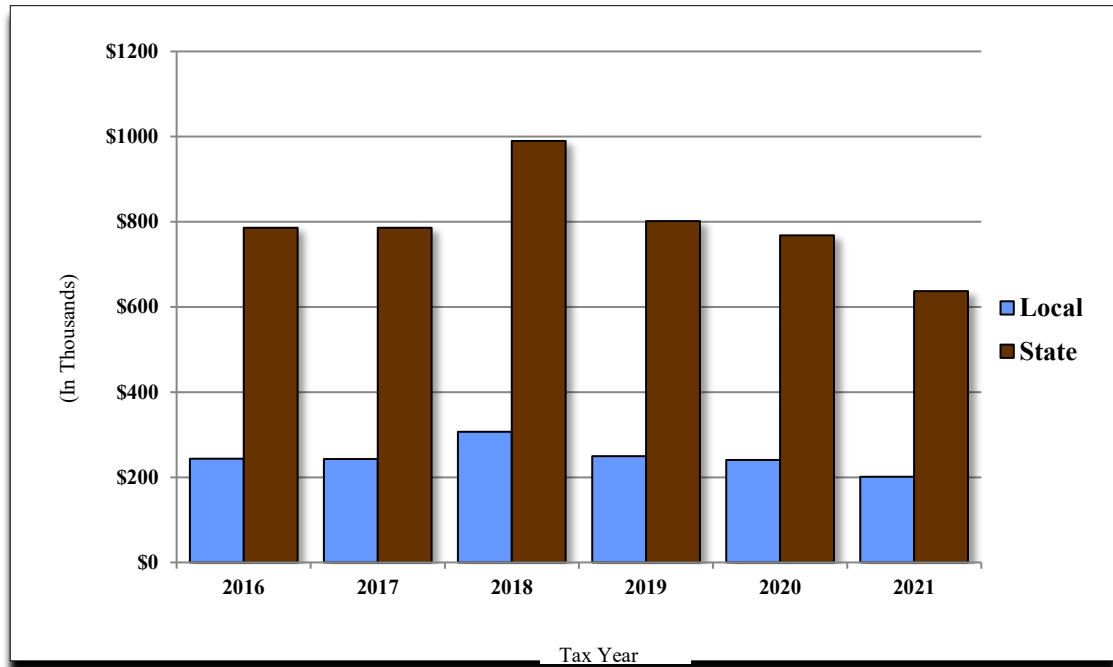
Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

| County/City | Sales Tax | | | Use Tax | | |
|-----------------------------|-------------------------|-------------------------|----------------|-------------------------|-------------------------|----------------|
| | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change | Fiscal Year 2022 | Fiscal Year 2023 | Percent Change |
| | (July 2021 - June 2022) | (July 2022 - June 2023) | | (July 2021 - June 2022) | (July 2022 - June 2023) | |
| Saint John | \$132,597 | \$133,962 | 1.0% | \$33,755 | \$37,136 | 10.0% |
| Saint Marys | \$323,402 | \$365,873 | 13.1% | \$116,686 | \$137,693 | 18.0% |
| Saint Paul | \$68,047 | \$70,250 | 3.2% | \$22,897 | \$26,360 | 15.1% |
| Salina | \$15,773,484 | \$16,423,445 | 4.1% | \$2,160,268 | \$2,413,613 | 11.7% |
| Satanta | \$86,841 | \$94,963 | 9.4% | \$51,571 | \$88,022 | 70.7% |
| Scammon | \$20,307 | \$20,499 | 0.9% | \$6,184 | \$16,333 | 164.1% |
| Scott City | \$345,643 | \$373,756 | 8.1% | \$81,769 | \$95,323 | 16.6% |
| Scranton | \$37,400 | \$32,654 | -12.7% | \$15,860 | \$16,950 | 6.9% |
| Sedan | \$212,586 | \$210,506 | -1.0% | \$58,131 | \$57,492 | -1.1% |
| Sedgwick | \$135,615 | \$132,822 | -2.1% | \$44,510 | \$43,355 | -2.6% |
| Seneca | \$740,404 | \$818,966 | 10.6% | \$122,397 | \$135,987 | 11.1% |
| Severy | \$27,402 | \$29,815 | 8.8% | \$7,760 | \$7,310 | -5.8% |
| Shawnee | \$18,811,427 | \$19,901,286 | 5.8% | \$5,833,140 | \$6,338,173 | 8.7% |
| Smith Center | \$296,111 | \$292,564 | -1.2% | \$77,668 | \$75,607 | -2.7% |
| South Hutchinson | \$361,735 | \$366,638 | 1.4% | \$108,364 | \$109,332 | 0.9% |
| Speed | \$0 | \$126 | n/a | \$0 | \$1,455 | n/a |
| Spivey | \$41,495 | \$118,222 | n/a | \$1,434 | \$4,185 | n/a |
| Spring Hill | \$1,493,776 | \$1,626,552 | 8.9% | \$776,401 | \$833,311 | 7.3% |
| Stafford | \$222,403 | \$239,280 | 7.6% | \$82,025 | \$79,980 | -2.5% |
| Sterling | \$262,761 | \$264,759 | 0.8% | \$112,027 | \$97,791 | -12.7% |
| Stockton | \$439,928 | \$493,672 | 12.2% | \$137,119 | \$144,076 | 5.1% |
| Strong City | \$57,106 | \$52,200 | -8.6% | \$16,190 | \$20,608 | 27.3% |
| Sublette | \$229,527 | \$238,513 | 3.9% | \$63,920 | \$73,625 | 15.2% |
| Sylvia | \$4,162 | \$4,843 | 16.4% | \$2,208 | \$2,127 | -3.7% |
| Syracuse | \$227,007 | \$239,875 | 5.7% | \$81,457 | \$88,095 | 8.1% |
| Thayer | \$60,776 | \$62,365 | 2.6% | \$21,454 | \$20,997 | -2.1% |
| Tipton | \$25,963 | \$31,236 | 20.3% | \$6,839 | \$8,922 | 30.5% |
| Tonganoxie | \$1,048,608 | \$1,179,733 | 12.5% | \$490,166 | \$558,120 | 13.9% |
| Topeka | \$44,663,133 | \$47,453,631 | 6.2% | \$9,035,998 | \$10,335,783 | 14.4% |
| Toronto | \$14,396 | \$10,746 | -25.4% | \$3,675 | \$3,725 | 1.4% |
| Towanda | \$84,857 | \$97,781 | 15.2% | \$67,539 | \$64,559 | -4.4% |
| Troy | \$64,584 | \$70,359 | 8.9% | \$44,185 | \$44,352 | 0.4% |
| Udall | \$72,470 | \$78,121 | 7.8% | \$25,734 | \$24,837 | -3.5% |
| Ulysses | \$1,345,362 | \$1,474,733 | 9.6% | \$521,302 | \$530,917 | 1.8% |
| Uniontown | \$21,727 | \$33,264 | 53.1% | \$10,243 | \$11,123 | 8.6% |
| Utica | \$11,215 | \$10,358 | -7.6% | \$5,266 | \$4,041 | -23.3% |
| Valley Center | \$514,360 | \$571,855 | 11.2% | \$303,662 | \$327,319 | 7.8% |
| Valley Falls | \$262,755 | \$242,038 | -7.9% | \$74,651 | \$101,543 | 36.0% |
| Victoria | \$89,670 | \$89,121 | -0.6% | \$34,387 | \$39,296 | 14.3% |
| Wakeeney | \$313,887 | \$319,784 | 1.9% | \$72,012 | \$78,123 | 8.5% |
| Wakefield | \$60,034 | \$65,484 | 9.1% | \$26,168 | \$27,715 | 5.9% |
| Wamego | \$1,295,130 | \$1,413,856 | 9.2% | \$366,059 | \$395,569 | 8.1% |
| Washington | \$173,947 | \$271,095 | 55.8% | \$48,263 | \$101,282 | 109.9% |
| Waterville | \$98,403 | \$106,473 | 8.2% | \$24,982 | \$32,106 | 28.5% |
| Wathena | \$141,432 | \$179,633 | 27.0% | \$97,159 | \$136,863 | 40.9% |
| Waverly | \$50,909 | \$48,006 | -5.7% | \$20,138 | \$21,992 | 9.2% |
| Weir | \$20,810 | \$22,854 | 9.8% | \$5,500 | \$13,331 | 142.4% |
| Wellington | \$2,575,824 | \$2,757,462 | 7.1% | \$498,521 | \$579,530 | 16.2% |
| Wellsville | \$275,161 | \$314,368 | 14.2% | \$114,567 | \$131,490 | 14.8% |
| Westmoreland | \$57,404 | \$67,164 | 17.0% | \$20,317 | \$25,498 | 25.5% |
| Westwood | \$804,477 | \$864,115 | 7.4% | \$173,946 | \$168,218 | -3.3% |
| Westwood Hills | \$28,404 | \$28,340 | -0.2% | \$30,020 | \$25,625 | -14.6% |
| White Cloud | \$5,748 | \$5,867 | 2.1% | \$5,800 | \$5,669 | -2.3% |
| Whitewater | \$27,683 | \$29,172 | n/a | \$9,476 | \$12,061 | n/a |
| Willard | \$1,613 | \$3,348 | 107.5% | \$2,319 | \$2,815 | 21.4% |
| Williamsburg | \$19,075 | \$23,647 | 24.0% | \$9,346 | \$8,286 | -11.3% |
| Wilmore | \$5,917 | \$2,250 | -62.0% | \$1,766 | \$1,839 | 4.1% |
| Wilson | \$72,294 | \$75,790 | 4.8% | \$24,722 | \$24,002 | -2.9% |
| Winchester | \$15,156 | \$15,707 | 3.6% | \$6,162 | \$7,104 | 15.3% |
| Winfield | \$3,382,269 | \$3,841,771 | 13.6% | \$791,815 | \$932,964 | 17.8% |
| Yates Center | \$352,491 | \$328,973 | n/a | \$118,323 | \$101,072 | n/a |
| Horsechief Reservoir | \$1,775,526 | \$3,527 | n/a | \$537,483 | \$0 | n/a |
| Statewide | \$1,157,746,636 | \$1,240,917,330 | 7.2% | \$303,091,740 | \$331,232,080 | 9.3% |
| Gage Park (in Shawnee Co) | \$0 | \$583,443 | n/a | \$0 | \$141,419 | n/a |
| Washburn U. (in Shawnee Co) | \$21,756,559 | \$22,810,572 | 4.8% | \$5,058,677 | \$5,752,663 | 13.7% |

Kansas Local and State Use Tax Reported on K-40

Kansans who buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas Use Tax on these purchases if the seller does not charge a Kansas tax equal to the Kansas Retailers' sales tax rate (state plus local) in effect where the item(s) will be used, stored or consumed.

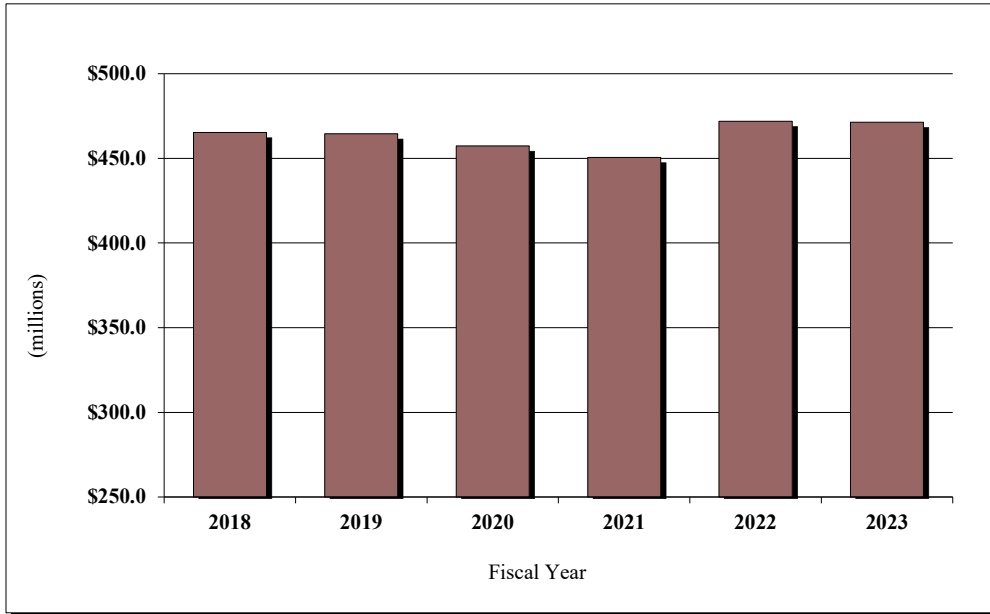
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



| <u>Tax Year</u> | <u>Number Filers</u> | <u>Amount Collected Local Use Tax</u> | <u>Amount Collected State Use Tax</u> | <u>Amount Collected Total</u> | <u>Percent Change</u> |
|-----------------|----------------------|---------------------------------------|---------------------------------------|-------------------------------|-----------------------|
| 2016 | 19,714 | \$243,665 | \$785,770 | \$1,029,435 | -2.9% |
| 2017 | 19,401 | \$242,851 | \$786,054 | \$1,028,905 | -0.1% |
| 2018 | 20,686 | \$307,074 | \$990,100 | \$1,297,174 | 26.1% |
| 2019 | 17,785 | \$249,756 | \$801,664 | \$1,051,420 | -18.9% |
| 2020 | 16,963 | \$240,603 | \$767,755 | \$1,008,358 | -4.1% |
| 2021 | 12,739 | \$201,162 | \$637,323 | \$838,485 | -16.8% |

Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections decreased by 0.1% compared to the prior fiscal year.



| <u>Fiscal Year</u> | <u>Gross Collections</u> | <u>Percent Change</u> |
|--------------------|--------------------------|-----------------------|
| 2018 | \$465,235,307 | 0.7% |
| 2019 | \$464,448,938 | -0.2% |
| 2020 | \$457,330,447 | -1.5% |
| 2021 | \$450,570,368 | -1.5% |
| 2022 | \$471,875,737 | 4.7% |
| 2023 | \$471,261,832 | -0.1% |

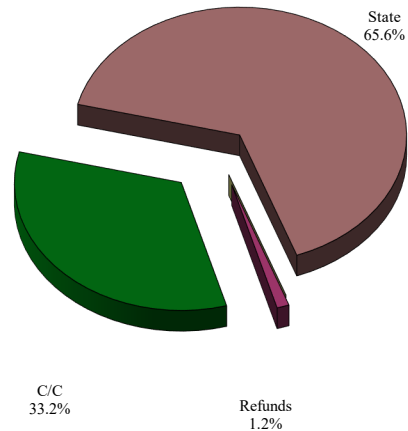
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

| | Fiscal Year <u>2022</u> | Fiscal Year <u>2023</u> | Percent <u>Change</u> |
|----------------------------|----------------------------|----------------------------|--------------------------|
| Regular and E-85 | \$332,372,614 | \$332,604,914 | 0.1% |
| Special (Diesel) Fuel | \$126,943,253 | \$128,133,338 | 0.9% |
| LP Gas Fuel | \$2,396,093 | \$2,807,970 | 17.2% |
| Interstate Motor Fuel | \$9,841,050 | \$7,373,926 | (25.1%) |
| Motor Carrier Trip Permits | <u>\$322,727</u> | <u>\$341,684</u> | 5.9% |
| Total (Gross) | \$471,875,737 | \$471,261,832 | (0.1%) |

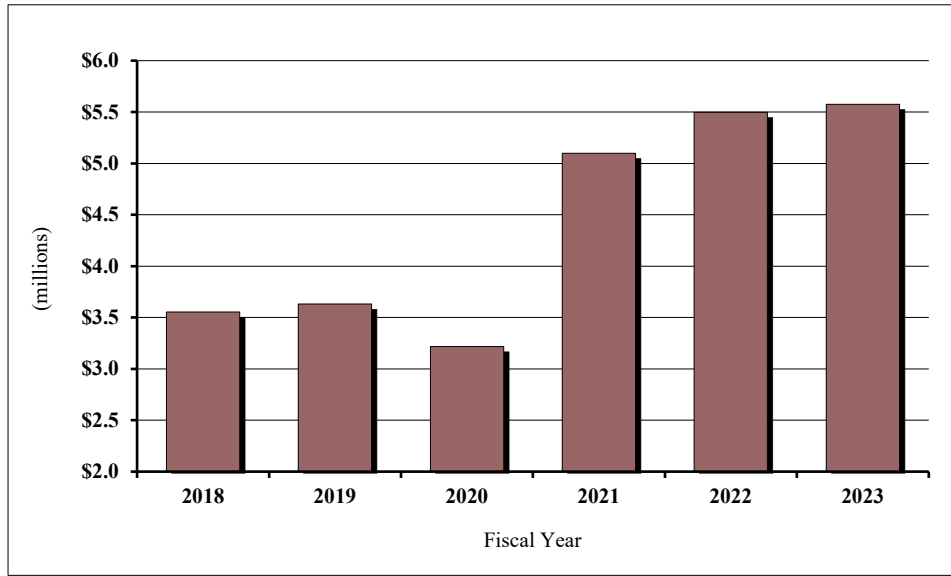
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

| | |
|-----------------------------------|--------------------|
| State Highway Fund | \$309,076,763 |
| Special City/County Highway Fund | \$156,610,690 |
| Alcohol Producers' Incentive Fund | \$0 |
| Refund Fund | <u>\$5,574,379</u> |
| Total | \$471,261,832 |



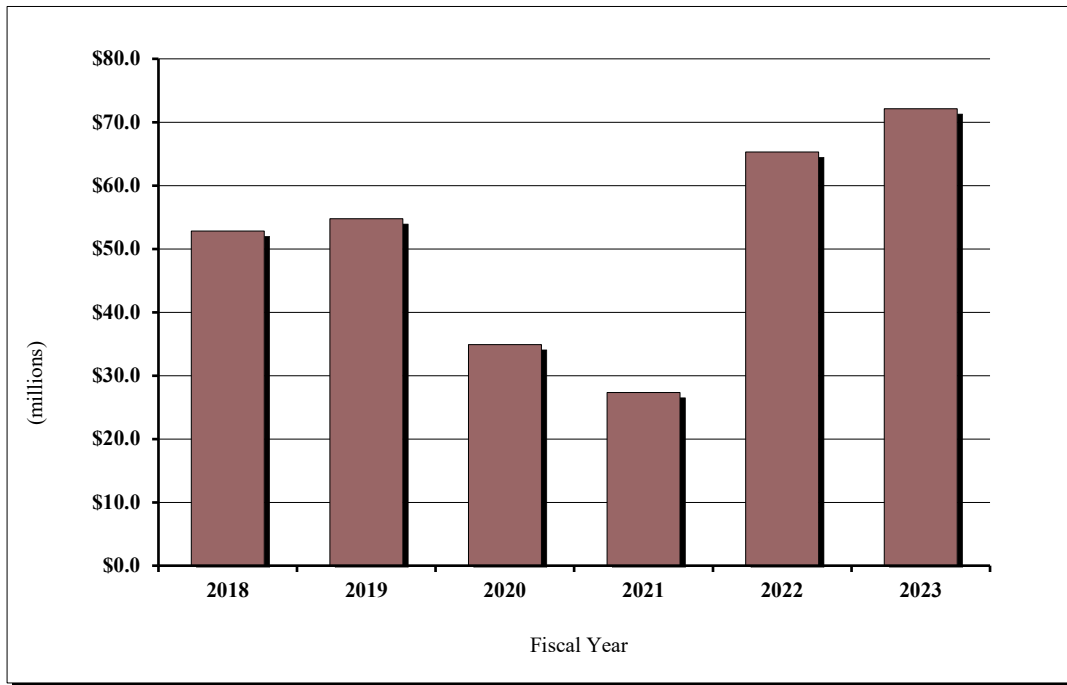
Motor Fuel Refund Amounts

Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



| <u>Fiscal Year</u> | <u>Amount Refunded</u> | <u>Percent Change</u> |
|--------------------|------------------------|-----------------------|
| 2018 | \$3,552,733 | (6.7%) |
| 2019 | \$3,631,958 | 2.2% |
| 2020 | \$3,215,735 | -11.5% |
| 2021 | \$5,098,744 | 58.6% |
| 2022 | \$5,497,637 | 7.8% |
| 2023 | \$5,574,379 | 1.4% |

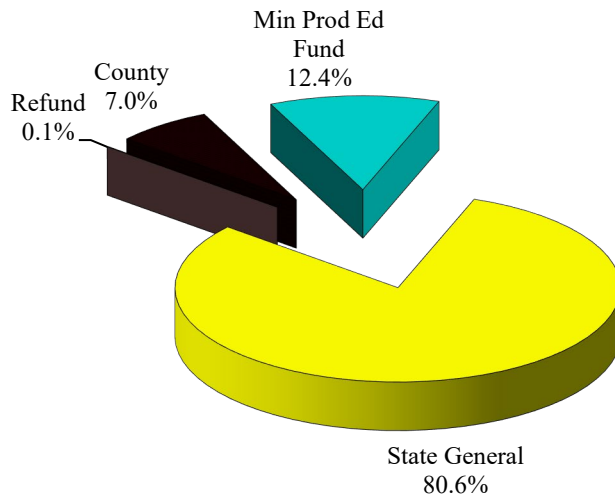
Gross (before Refunds) Mineral Tax Collections by Product



| <u>Fiscal Year</u> | <u>Oil</u> | <u>Natural Gas</u> | <u>Total</u> | <u>Total Percent Change</u> |
|--------------------|--------------|--------------------|--------------|-----------------------------|
| 2018 | \$36,157,669 | \$16,661,872 | \$52,819,541 | 2.3% |
| 2019 | \$40,827,697 | \$13,934,559 | \$54,762,256 | 3.7% |
| 2020 | \$31,258,274 | \$3,633,354 | \$34,891,628 | -36.3% |
| 2021 | \$21,120,616 | \$6,209,854 | \$27,330,470 | -21.7% |
| 2022 | \$42,303,008 | \$22,993,073 | \$65,296,081 | 138.9% |
| 2023 | \$46,611,148 | \$25,510,868 | \$72,122,016 | 10.5% |

Mineral Tax Distributions by Product and Fund

Taxes on minerals are distributed first into a Refund Fund, then into the State General Fund and the Special County Mineral Tax Production Fund. Beginning in FY 2009, a portion of the SGF Severance Tax Receipts was earmarked for the Oil and Gas Valuation Depletion Trust Fund (OGVDTF). The first transfer to this fund was in October 2009. Effective FY 2017, the OGVDTF was abolished and the Mineral Production Education Fund (MPEF) was created. The fund is credited with 20% of mineral severance taxes collected during the previous fiscal year in counties with receipts in excess of \$100,000. The monies from the MPEF are then transferred twice annually to the State School District Finance Fund (SSDFF).



Mineral Tax Distribution to Funds, Fiscal Year 2023

| Product Type | State General Fund | Refund Fund | Special County Mineral Tax Production Fund | Mineral Production Education Fund |
|--------------|--------------------|-------------|--|-----------------------------------|
| Oil | \$37,234,481 | \$44,174 | \$3,259,688 | |
| Natural Gas | \$20,890,267 | \$71 | \$1,785,756 | |
| Total | \$58,124,748 | \$44,245 | \$5,045,444 | \$8,907,579 |

Gross Total All Funds \$72,122,016

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2022


Calendar Year 2022: January 2022 through December 2022

| <u>Rank</u> | <u>County</u> | <u>Number Barrels</u> | <u>Rank</u> | <u>County</u> | <u>Number Barrels</u> | <u>Rank</u> | <u>County</u> | <u>Number Barrels</u> |
|-------------|---------------|---------------------------|-------------|---------------|---------------------------|------------------------|---------------|---------------------------|
| 1 | ELLIS | 2,187,153 | 41 | COFFEY | 187,710 | 81 | RILEY | 13,233 |
| 2 | HASKELL | 1,718,689 | 42 | SHERIDAN | 176,815 | 82 | HAMILTON | 8,842 |
| 3 | BARTON | 1,444,742 | 43 | COMANCHE | 173,401 | 83 | DICKINSON | 5,607 |
| 4 | NESS | 1,376,580 | 44 | MIAMI | 168,470 | 84 | GEARY | 5,080 |
| 5 | FINNEY | 1,347,273 | 45 | NORTON | 166,348 | 85 | LABETTE | 4,261 |
| 6 | RUSSELL | 1,336,991 | 46 | CLARK | 152,916 | 86 | BROWN | 4,210 |
| 7 | ROOKS | 1,323,358 | 47 | GRANT | 144,230 | 87 | JEFFERSON | 3,832 |
| 8 | BARBER | 973,488 | 48 | PAWNEE | 144,227 | 88 | CLAY | 1,145 |
| 9 | STAFFORD | 930,834 | 49 | RUSH | 138,993 | 89 | JACKSON | 1,131 |
| 10 | GRAHAM | 759,834 | 50 | MEADE | 135,332 | 90 | OSAGE | 941 |
| 11 | BUTLER | 699,122 | 51 | CHAUTAUQUA | 133,277 | 91 | POTTAWATOMIE | 313 |
| 12 | LANE | 570,568 | 52 | WICHITA | 126,702 | 92 | ATCHISON | 0 |
| 13 | GOVE | 557,186 | 53 | ANDERSON | 114,242 | 93 | CHEROKEE | 0 |
| 14 | COWLEY | 556,462 | 54 | EDWARDS | 110,744 | 94 | CLOUD | 0 |
| 15 | TREGO | 542,130 | 55 | OSBORNE | 106,646 | 95 | DONIPHAN | 0 |
| 16 | SCOTT | 514,784 | 56 | FRANKLIN | 105,417 | 96 | JEWELL | 0 |
| 17 | RICE | 509,854 | 57 | STANTON | 103,258 | 97 | LINCOLN | 0 |
| 18 | LOGAN | 477,514 | 58 | JOHNSON | 101,286 | 98 | MARSHALL | 0 |
| 19 | HODGEMAN | 404,623 | 59 | MARION | 95,582 | 99 | MITCHELL | 0 |
| 20 | KEARNY | 399,166 | 60 | SEDGWICK | 91,176 | 100 | OTTAWA | 0 |
| 21 | RENO | 390,354 | 61 | WILSON | 88,535 | 101 | REPUBLIC | 0 |
| 22 | WOODSON | 389,160 | 62 | GREELEY | 87,191 | 102 | SHAWNEE | 0 |
| 23 | PRATT | 380,222 | 63 | HARVEY | 82,217 | 103 | SMITH | 0 |
| 24 | RAWLINS | 370,118 | 64 | LYON | 76,354 | 104 | WASHINGTON | 0 |
| 25 | SUMNER | 358,510 | 65 | GRAY | 71,127 | 105 | WYANDOTTE | 0 |
| 26 | FORD | 314,293 | 66 | BOURBON | 70,612 | | | |
| 27 | KINGMAN | 302,844 | 67 | MONTGOMERY | 64,703 | | | |
| 28 | GREENWOOD | 295,186 | 68 | LINN | 64,536 | | | |
| 29 | MCPHERSON | 291,233 | 69 | WALLACE | 53,369 | | | |
| 30 | THOMAS | 266,747 | 70 | SALINE | 52,400 | TOTAL BARRELS OIL | | 28,003,091 |
| 31 | SEWARD | 263,904 | 71 | ELK | 46,226 | | | |
| 32 | HARPER | 257,389 | 72 | MORRIS | 39,730 | | | |
| 33 | CHEYENNE | 240,690 | 73 | NEMAHA | 33,790 | | | |
| 34 | MORTON | 230,658 | 74 | LEAVENWORTH | 31,130 | Counties producing | | |
| 35 | KIOWA | 225,036 | 75 | WABAUNSEE | 26,930 | over 1 million barrels | | 10,734,786 |
| 36 | PHILLIPS | 224,613 | 76 | DOUGLAS | 26,000 | Percent Total | | 38.3% |
| 37 | STEVENS | 223,497 | 77 | CHASE | 22,658 | | | |
| 38 | ALLEN | 212,619 | 78 | CRAWFORD | 20,123 | | | |
| 39 | ELLSWORTH | 209,533 | 79 | NEOSHO | 18,997 | | | |
| 40 | DECATUR | 205,927 | 80 | SHERMAN | 18,215 | | | |

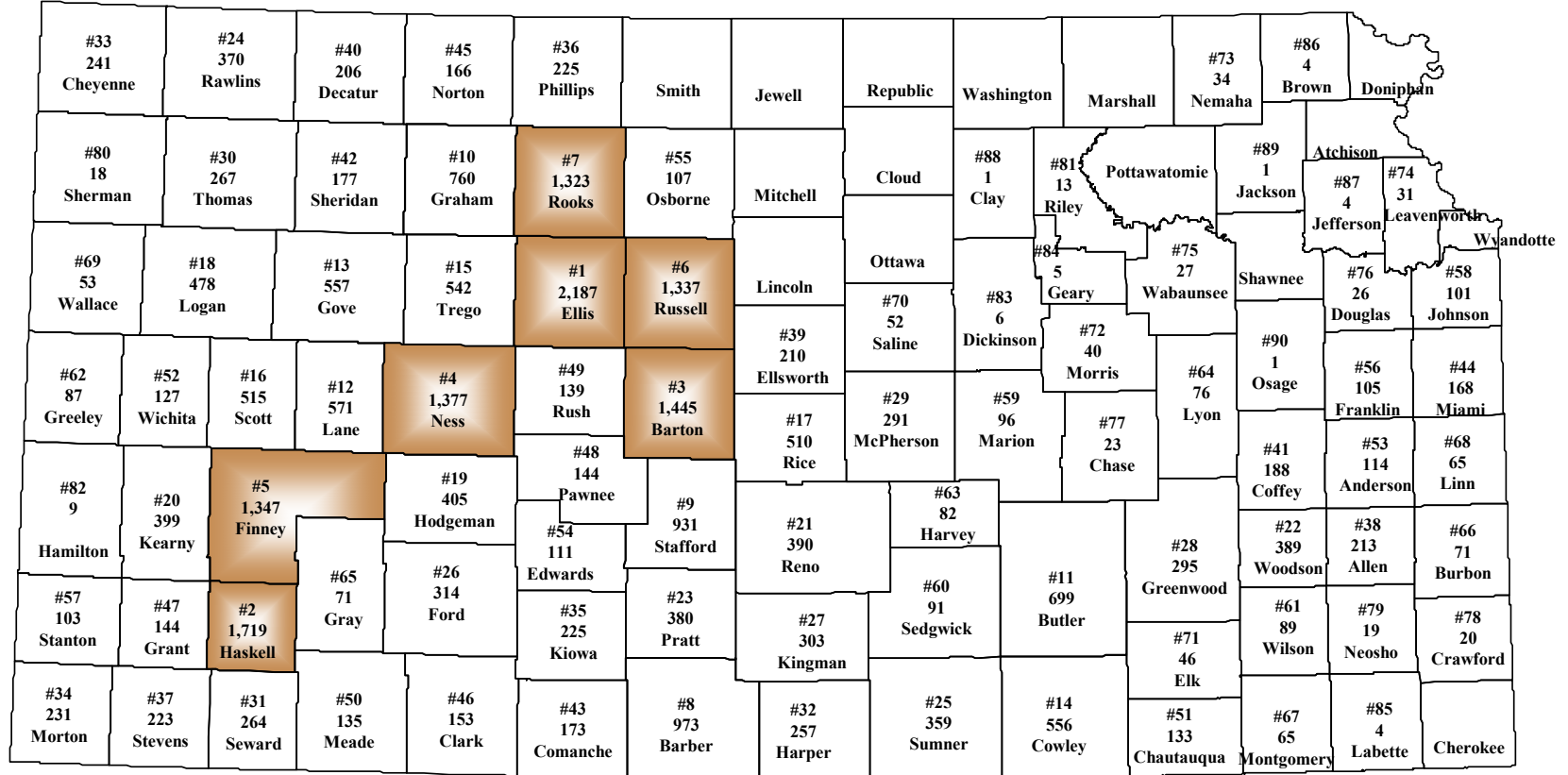
Oil Production, Calendar Year 2022

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2022. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety-one of the State's one hundred and five counties produced oil. Ellis County, with 2.2 million barrels, was the top producer. There were 7 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 10.7 million barrels was 38.3% of the statewide total production of 28.0 million barrels. Details of this map are contained in page 55 of this report.

Legend:  Counties Producing Over 1,000,000 Barrels


Rank and Barrels (barrels are in thousands)



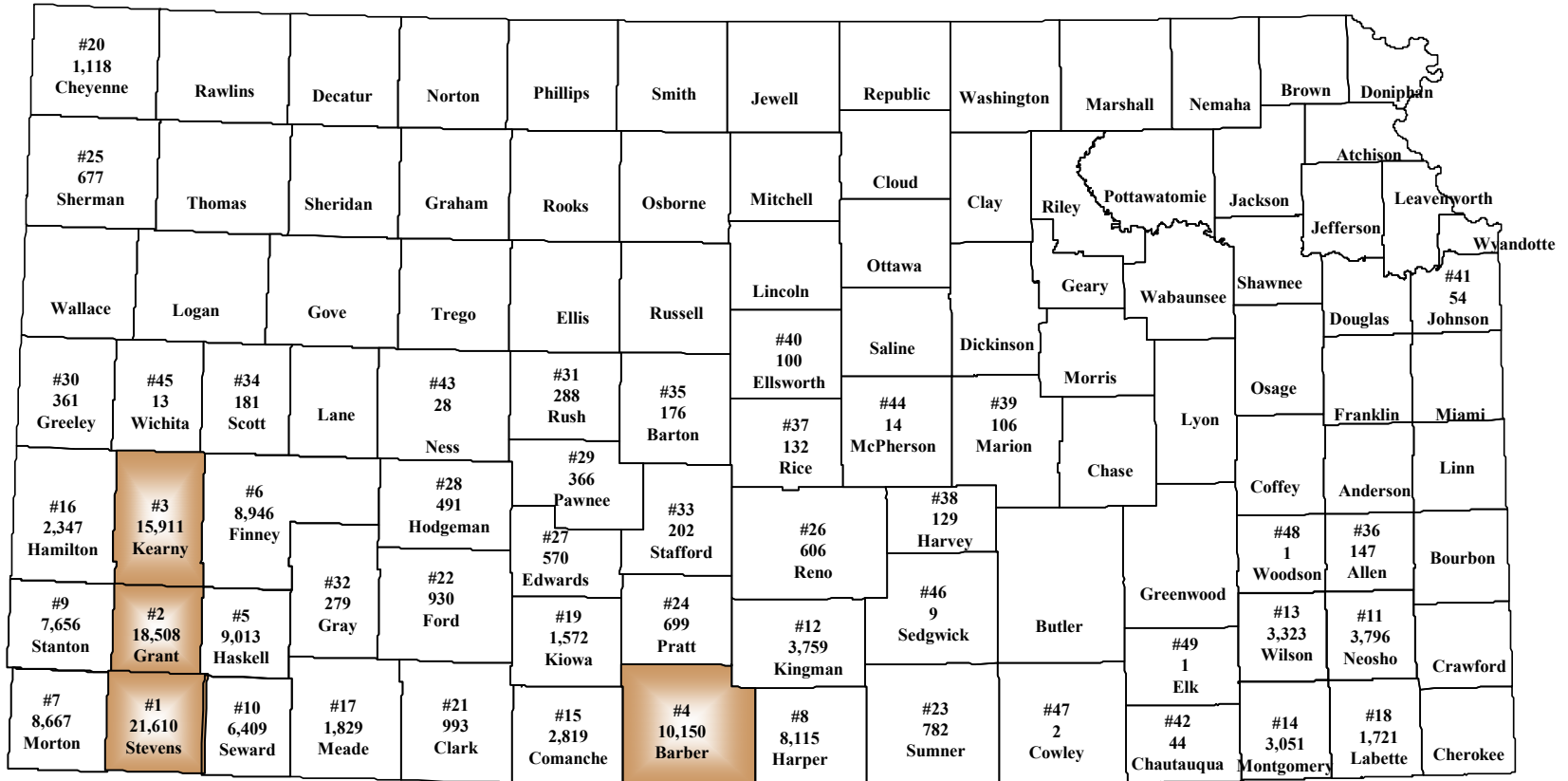
Gas Production, Calendar Year 2022

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2022.

Fifty of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 21.6 million MCF. There were 4 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 66.2 million MCF was 44.5 percent of the statewide total production of 148.7 million MCF. Details of this map are in contained in page 57 of this report.

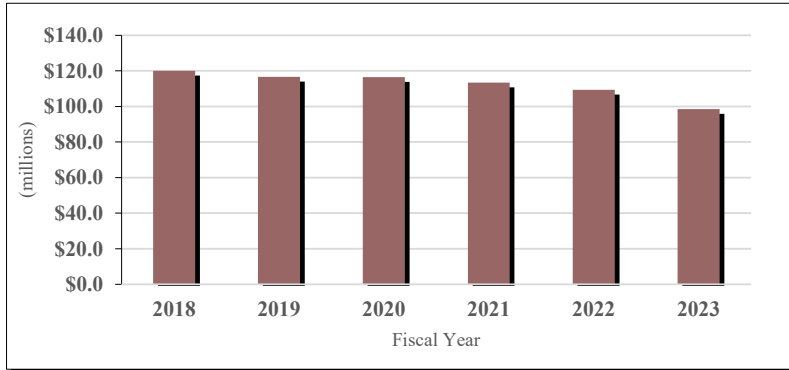
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

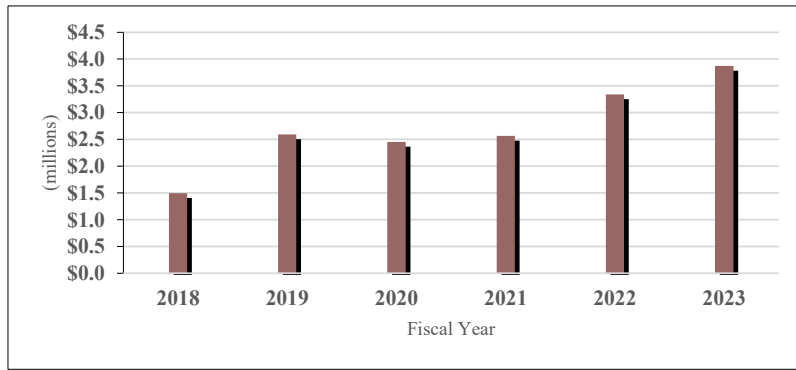
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2018 | \$120,072,657 | -7.7% |
| 2019 | \$116,693,299 | -2.8% |
| 2020 | \$116,456,355 | -0.2% |
| 2021 | \$113,490,746 | -2.5% |
| 2022 | \$109,406,447 | -3.6% |
| 2023 | \$98,453,308 | -10.0% |

Electronic Cigarette Tax Collections to State General Fund after Refunds

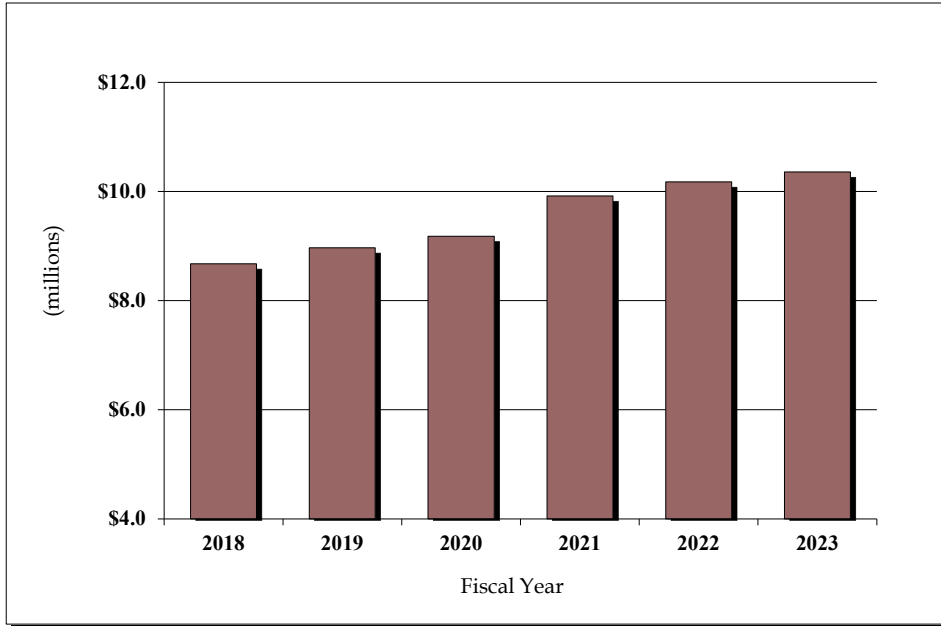
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1, 2017 and reduced the tax rate to \$0.05.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2018 | \$1,497,969 | NC |
| 2019 | \$2,592,795 | 73.1% |
| 2020 | \$2,454,507 | -5.3% |
| 2021 | \$2,567,472 | 4.6% |
| 2022 | \$3,342,063 | 30.2% |
| 2023 | \$3,873,381 | 15.9% |

Tobacco Products Tax to State General Fund after Refunds

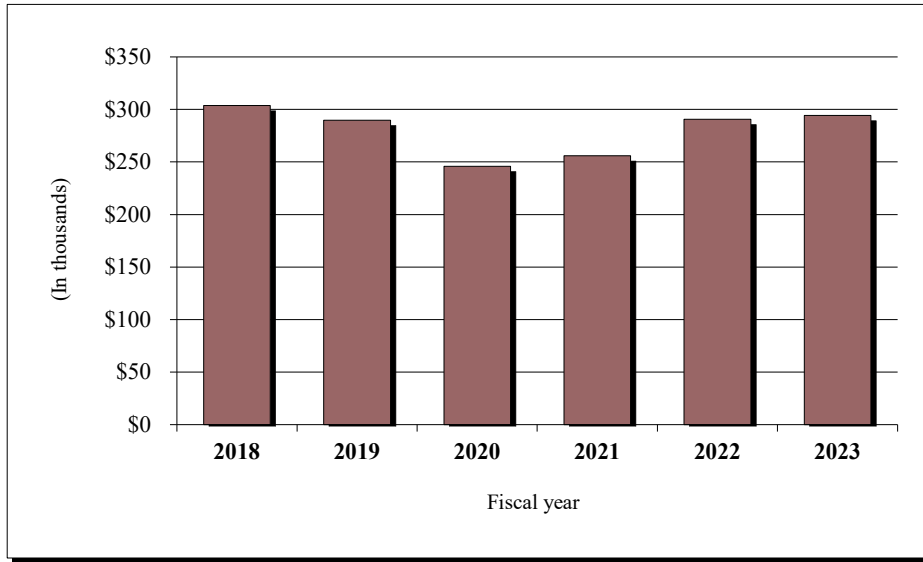
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2018 | \$8,675,930 | 3.0% |
| 2019 | \$8,968,280 | 3.4% |
| 2020 | \$9,179,758 | 2.4% |
| 2021 | \$9,918,689 | 8.0% |
| 2022 | \$10,178,878 | 2.6% |
| 2023 | \$10,358,423 | 1.8% |

Bingo Enforcement Tax Gross Collections

The bingo enforcement tax was enacted in 1975. There have been a number of amendments to the regulation of the tax since its enactment. The most recent changes were made during the 2015 legislative session. In 2015, the bingo statutes were changed to the Charitable Gaming Act. There are three types of bingo enforcement tax that may be paid by the organization: Tax on disposable paper faces for Call Bingo games, tax on Instant Bingo tickets (pull-tabs), and tax on the sale of reusable bingo cards for Call Bingo games.

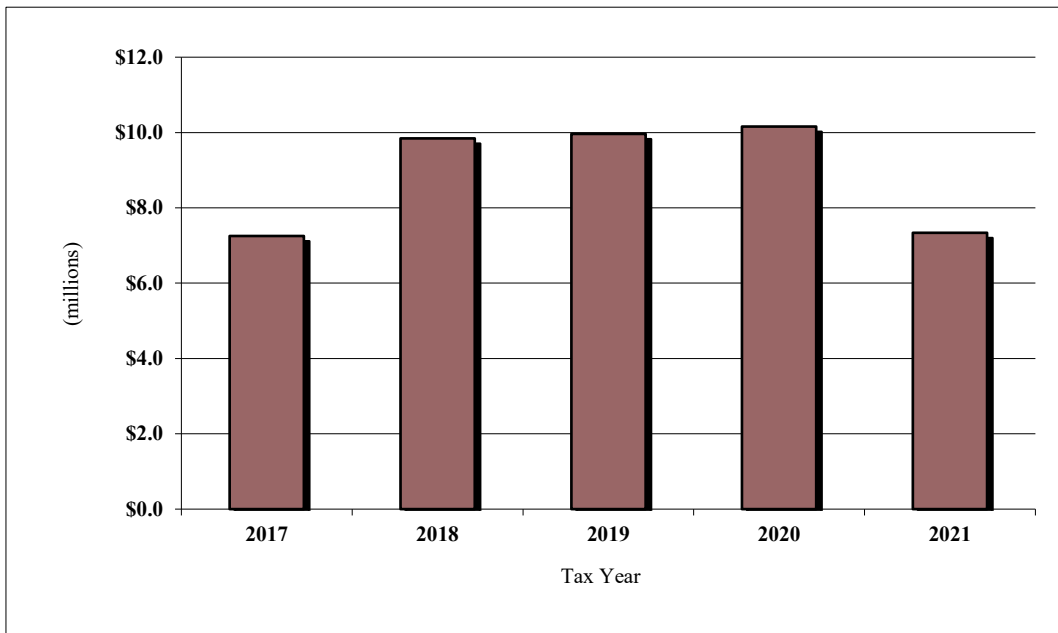


| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2018 | \$303,702 | -2.9% |
| 2019 | \$289,685 | -4.6% |
| 2020 | \$245,852 | -15.1% |
| 2021 | \$256,056 | 4.2% |
| 2022 | \$290,798 | 13.6% |
| 2023 | \$294,160 | 1.2% |

Food Sales Income Tax Credit

Effective with Tax Year 2013, the food sales tax refund was repealed and replaced with an income tax credit for certain individuals who purchased food in Kansas.

Claimants with a federal adjusted gross income of \$30,615 or less may claim a nonrefundable tax credit in the amount of \$125 for each qualified exemption.

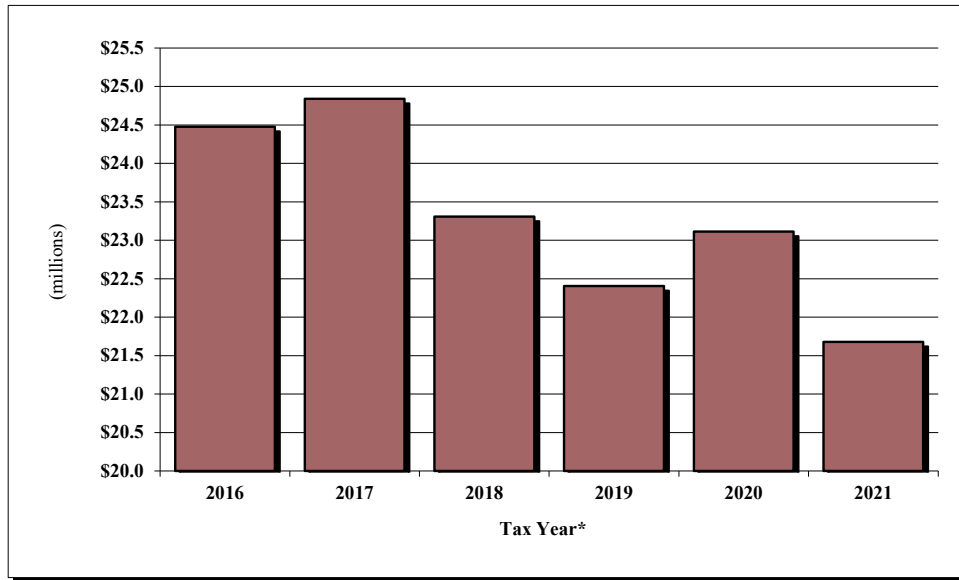


| <u>Tax Year</u> | <u>Number of Claims Allowed</u> | <u>Amount Paid</u> | <u>Percent Change</u> |
|-----------------|---------------------------------|--------------------|-----------------------|
| 2017 | 52,866 | \$7,252,993 | -7.7% |
| 2018 | 70,090 | \$9,847,101 | 35.8% |
| 2019 | 69,307 | \$9,966,464 | 1.2% |
| 2020 | 70,303 | \$10,157,103 | 1.9% |
| 2021 | 53,188 | \$7,336,457 | -27.8% |

Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. (*Effective Tax Year 2013, renters will no longer qualify for this refund.*) In Tax Year 2021, the maximum refund was \$700 and the maximum household income was \$36,600. In Tax Year 2022, the maximum refund was \$700 and the maximum household income was \$37,750. During the last reported tax year, the Kansas Department of Revenue issued \$13,913,040 in Homestead refunds to 59,483 homeowners.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax Year 2021, the maximum household income was \$20,900. In Tax Year 2022, the maximum household income was \$22,000. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported tax year, the Kansas Department of Revenue issued \$7,765,270 in SAFE SENIOR refunds to 6,044 homeowners. This is reported as a portion of the total homestead refunds issued.



*The chart has been updated to reflect Tax Year. Previous charts reported Fiscal Year data.

| Tax Year* | Number of Claims Allowed | Amount Paid | Percent Change |
|-----------|--------------------------|--------------|----------------|
| 2016 | 74,455 | \$24,475,267 | -0.2% |
| 2017 | 74,597 | \$24,839,296 | 1.5% |
| 2018 | 70,642 | \$23,309,337 | -6.2% |
| 2019 | 68,946 | \$22,404,223 | -3.9% |
| 2020 | 70,470 | \$23,114,374 | 3.2% |
| 2021 | 65,527 | \$21,678,310 | -6.2% |

Homestead Refunds by County - Tax Year 2021 Returns Processed in Calendar Year 2022

| County | Total Homestead Refund | Average Homestead Refund | Average Social Security | Average Household Income | Average Property Tax Paid | Average Refund Percentage | Number of Filers | County Population | Number of Filers/Population |
|-------------|------------------------|--------------------------|-------------------------|--------------------------|---------------------------|---------------------------|------------------|-------------------|-----------------------------|
| Allen | \$149,107 | \$240 | \$15,910 | \$20,096 | \$1,170 | 42% | 620 | 12,579 | 5% |
| Anderson | \$78,802 | \$257 | \$15,258 | \$19,764 | \$1,275 | 42% | 307 | 7,776 | 4% |
| Atchison | \$104,520 | \$239 | \$15,919 | \$20,342 | \$1,232 | 39% | 437 | 16,108 | 3% |
| Barber | \$36,889 | \$244 | \$15,991 | \$20,239 | \$1,170 | 41% | 151 | 4,122 | 4% |
| Barton | \$212,108 | \$238 | \$15,971 | \$20,630 | \$1,399 | 39% | 890 | 25,080 | 4% |
| Bourbon | \$149,082 | \$244 | \$15,217 | \$19,738 | \$1,188 | 42% | 611 | 14,493 | 4% |
| Brown | \$70,251 | \$262 | \$15,019 | \$18,683 | \$914 | 47% | 268 | 9,364 | 3% |
| Butler | \$327,105 | \$223 | \$16,232 | \$21,991 | \$1,856 | 34% | 1,469 | 68,240 | 2% |
| Chase | \$20,439 | \$227 | \$15,062 | \$21,370 | \$1,308 | 38% | 90 | 2,548 | 4% |
| Chautauqua | \$36,293 | \$252 | \$14,548 | \$16,646 | \$780 | 54% | 144 | 3,415 | 4% |
| Cherokee | \$181,896 | \$260 | \$13,686 | \$17,909 | \$884 | 49% | 700 | 19,088 | 4% |
| Cheyenne | \$26,842 | \$292 | \$13,842 | \$18,043 | \$1,279 | 47% | 92 | 2,583 | 4% |
| Clark | \$15,630 | \$261 | \$15,389 | \$19,230 | \$1,070 | 46% | 60 | 1,933 | 3% |
| Clay | \$63,322 | \$243 | \$15,904 | \$20,403 | \$1,294 | 40% | 261 | 8,043 | 3% |
| Cloud | \$78,183 | \$233 | \$14,212 | \$20,391 | \$1,211 | 40% | 335 | 8,946 | 4% |
| Coffey | \$63,231 | \$223 | \$15,551 | \$20,957 | \$1,116 | 39% | 283 | 8,280 | 3% |
| Comanche | \$12,898 | \$269 | \$11,472 | \$18,651 | \$1,076 | 45% | 48 | 1,681 | 3% |
| Cowley | \$254,995 | \$243 | \$15,442 | \$20,337 | \$1,320 | 40% | 1,050 | 34,453 | 3% |
| Crawford | \$255,847 | \$245 | \$13,814 | \$19,049 | \$1,055 | 45% | 1,044 | 39,078 | 3% |
| Decatur | \$37,118 | \$247 | \$15,236 | \$19,553 | \$1,087 | 43% | 150 | 2,689 | 6% |
| Dickinson | \$153,429 | \$253 | \$16,017 | \$20,327 | \$1,542 | 40% | 607 | 18,430 | 3% |
| Doniphan | \$46,335 | \$233 | \$15,141 | \$19,993 | \$975 | 42% | 199 | 7,440 | 3% |
| Douglas | \$296,118 | \$205 | \$15,526 | \$22,815 | \$2,600 | 31% | 1,445 | 119,964 | 1% |
| Edwards | \$23,564 | \$245 | \$12,999 | \$18,519 | \$831 | 47% | 96 | 2,739 | 4% |
| Elk | \$36,365 | \$236 | \$15,757 | \$18,315 | \$919 | 48% | 154 | 2,441 | 6% |
| Ellis | \$148,899 | \$225 | \$16,597 | \$21,943 | \$1,708 | 34% | 662 | 28,941 | 2% |
| Ellsworth | \$58,057 | \$274 | \$15,173 | \$19,066 | \$1,205 | 46% | 212 | 6,355 | 3% |
| Finney | \$112,138 | \$216 | \$15,439 | \$22,282 | \$2,359 | 34% | 519 | 37,650 | 1% |
| Ford | \$102,701 | \$245 | \$15,560 | \$20,840 | \$1,709 | 38% | 420 | 33,848 | 1% |
| Franklin | \$169,833 | \$248 | \$16,874 | \$20,597 | \$1,926 | 39% | 684 | 25,992 | 3% |
| Geary | \$111,385 | \$250 | \$12,598 | \$21,016 | \$2,009 | 39% | 446 | 35,691 | 1% |
| Gove | \$13,179 | \$178 | \$15,589 | \$23,304 | \$1,184 | 30% | 74 | 2,717 | 3% |
| Graham | \$27,413 | \$223 | \$15,307 | \$20,643 | \$1,227 | 37% | 123 | 2,411 | 5% |
| Grant | \$25,393 | \$203 | \$16,281 | \$21,741 | \$1,384 | 35% | 125 | 7,197 | 2% |
| Gray | \$25,999 | \$268 | \$17,224 | \$19,907 | \$1,823 | 41% | 97 | 5,729 | 2% |
| Greeley | \$7,356 | \$223 | \$16,021 | \$21,648 | \$1,412 | 37% | 33 | 1,223 | 3% |
| Greenwood | \$62,805 | \$232 | \$15,191 | \$19,140 | \$917 | 44% | 271 | 5,939 | 5% |
| Hamilton | \$9,844 | \$240 | \$18,436 | \$21,373 | \$1,549 | 37% | 41 | 2,430 | 2% |
| Harper | \$56,942 | \$265 | \$14,744 | \$18,941 | \$1,063 | 45% | 215 | 5,323 | 4% |
| Harvey | \$178,450 | \$214 | \$17,919 | \$22,328 | \$1,805 | 33% | 832 | 33,801 | 2% |
| Haskell | \$16,170 | \$253 | \$11,312 | \$20,932 | \$1,806 | 39% | 64 | 3,576 | 2% |
| Hodgeman | \$6,855 | \$171 | \$18,640 | \$23,426 | \$1,421 | 28% | 40 | 1,755 | 2% |
| Jackson | \$93,554 | \$224 | \$15,291 | \$21,714 | \$1,684 | 35% | 418 | 13,286 | 3% |
| Jefferson | \$113,029 | \$225 | \$15,288 | \$21,859 | \$1,925 | 34% | 503 | 18,344 | 3% |
| Jewell | \$34,958 | \$250 | \$13,425 | \$18,558 | \$778 | 47% | 140 | 2,898 | 5% |
| Johnson | \$1,111,729 | \$206 | \$16,142 | \$23,148 | \$2,852 | 30% | 5,386 | 619,195 | 1% |
| Kearny | \$15,095 | \$210 | \$14,378 | \$22,297 | \$1,784 | 32% | 72 | 3,855 | 2% |
| Kingman | \$68,865 | \$262 | \$16,547 | \$19,815 | \$1,381 | 44% | 263 | 7,193 | 4% |
| Kiowa | \$8,230 | \$161 | \$18,562 | \$24,746 | \$1,615 | 25% | 51 | 2,404 | 2% |
| Labette | \$214,897 | \$263 | \$13,745 | \$18,737 | \$1,056 | 47% | 817 | 19,757 | 4% |
| Lane | \$9,529 | \$227 | \$15,662 | \$21,098 | \$1,222 | 38% | 42 | 1,556 | 3% |
| Leavenworth | \$246,408 | \$224 | \$15,103 | \$21,939 | \$2,066 | 34% | 1,098 | 82,892 | 1% |
| Lincoln | \$32,089 | \$207 | \$13,237 | \$19,896 | \$992 | 42% | 155 | 2,899 | 5% |
| Linn | \$102,163 | \$233 | \$15,793 | \$20,113 | \$1,218 | 40% | 438 | 9,796 | 4% |
| Logan | \$21,120 | \$237 | \$15,535 | \$21,285 | \$1,593 | 37% | 89 | 2,705 | 3% |
| Lyon | \$179,119 | \$237 | \$15,106 | \$20,909 | \$1,580 | 38% | 755 | 31,898 | 2% |
| Marion | \$110,888 | \$236 | \$16,039 | \$20,584 | \$1,340 | 39% | 469 | 11,868 | 4% |
| Marshall | \$80,462 | \$225 | \$15,170 | \$20,272 | \$1,246 | 40% | 357 | 9,982 | 4% |
| McPherson | \$141,683 | \$218 | \$18,078 | \$22,137 | \$1,894 | 33% | 650 | 30,012 | 2% |
| Meade | \$21,287 | \$250 | \$15,226 | \$19,975 | \$1,292 | 40% | 85 | 3,897 | 2% |
| Miami | \$131,444 | \$238 | \$17,249 | \$21,431 | \$2,242 | 36% | 553 | 34,867 | 2% |
| Mitchell | \$46,299 | \$222 | \$15,697 | \$21,086 | \$1,527 | 37% | 209 | 5,738 | 4% |

Homestead Refunds by County - Tax Year 2021 Returns Processed in Calendar Year 2022

| County | Total Homestead Refund | Average Homestead Refund | Average Social Security | Average Household Income | Average Property Tax Paid | Average Refund Percentage | Number of Filers | County Population | Number of Filers/Population |
|---------------------------|------------------------|--------------------------|-------------------------|--------------------------|---------------------------|---------------------------|------------------|-------------------|-----------------------------|
| Montgomery | \$330,136 | \$266 | \$14,755 | \$18,775 | \$1,121 | 46% | 1,241 | 30,996 | 4% |
| Morris | \$45,835 | \$226 | \$14,407 | \$21,679 | \$1,449 | 36% | 203 | 5,349 | 4% |
| Morton | \$13,248 | \$221 | \$15,815 | \$21,189 | \$1,474 | 36% | 60 | 2,599 | 2% |
| Nemaha | \$59,893 | \$231 | \$14,793 | \$19,673 | \$1,053 | 42% | 259 | 10,115 | 3% |
| Neosho | \$178,103 | \$252 | \$14,557 | \$19,761 | \$1,084 | 42% | 706 | 15,606 | 5% |
| Ness | \$21,976 | \$236 | \$15,438 | \$20,557 | \$1,268 | 42% | 93 | 2,645 | 4% |
| Norton | \$30,547 | \$242 | \$14,822 | \$19,735 | \$1,065 | 42% | 126 | 5,301 | 2% |
| Osage | \$126,273 | \$234 | \$14,309 | \$20,949 | \$1,667 | 38% | 539 | 15,654 | 3% |
| Osborne | \$33,565 | \$218 | \$12,548 | \$19,619 | \$891 | 42% | 154 | 3,490 | 4% |
| Ottawa | \$45,599 | \$230 | \$15,990 | \$21,069 | \$1,561 | 38% | 198 | 5,795 | 3% |
| Pawnee | \$47,340 | \$243 | \$14,364 | \$20,875 | \$1,224 | 39% | 195 | 6,179 | 3% |
| Phillips | \$62,479 | \$232 | \$16,262 | \$19,974 | \$1,118 | 42% | 269 | 4,809 | 6% |
| Pottawatomie | \$97,131 | \$208 | \$14,928 | \$21,685 | \$1,549 | 35% | 467 | 26,273 | 2% |
| Pratt | \$71,628 | \$236 | \$15,041 | \$20,355 | \$1,213 | 40% | 303 | 9,067 | 3% |
| Rawlins | \$16,412 | \$225 | \$15,353 | \$20,941 | \$1,108 | 38% | 73 | 2,528 | 3% |
| Reno | \$489,738 | \$255 | \$15,634 | \$20,295 | \$1,578 | 40% | 1,919 | 61,516 | 3% |
| Republic | \$50,383 | \$223 | \$15,043 | \$19,699 | \$992 | 43% | 226 | 4,642 | 5% |
| Rice | \$79,931 | \$283 | \$14,179 | \$17,793 | \$1,090 | 50% | 282 | 9,407 | 3% |
| Riley | \$107,608 | \$180 | \$13,979 | \$22,898 | \$2,313 | 31% | 599 | 71,108 | 1% |
| Rooks | \$41,413 | \$244 | \$15,258 | \$19,653 | \$1,247 | 43% | 170 | 4,813 | 4% |
| Rush | \$33,241 | \$206 | \$15,826 | \$21,086 | \$940 | 37% | 161 | 2,927 | 6% |
| Russell | \$59,528 | \$220 | \$14,467 | \$20,277 | \$1,223 | 39% | 270 | 6,639 | 4% |
| Saline | \$338,224 | \$233 | \$16,199 | \$21,460 | \$1,729 | 36% | 1,449 | 53,596 | 3% |
| Scott | \$23,310 | \$231 | \$16,092 | \$21,464 | \$1,696 | 37% | 101 | 5,014 | 2% |
| Sedgwick | \$2,476,420 | \$234 | \$14,771 | \$21,143 | \$1,498 | 37% | 10,579 | 525,525 | 2% |
| Seward | \$73,722 | \$252 | \$12,133 | \$20,934 | \$1,933 | 40% | 293 | 21,358 | 1% |
| Shawnee | \$883,868 | \$224 | \$14,320 | \$21,658 | \$1,671 | 35% | 3,944 | 177,480 | 2% |
| Sheridan | \$13,011 | \$228 | \$13,285 | \$20,350 | \$1,371 | 40% | 57 | 2,425 | 2% |
| Sherman | \$49,007 | \$283 | \$14,555 | \$18,707 | \$1,407 | 46% | 173 | 5,830 | 3% |
| Smith | \$35,229 | \$191 | \$13,684 | \$21,272 | \$1,045 | 37% | 184 | 3,533 | 5% |
| Stafford | \$29,846 | \$209 | \$14,370 | \$20,832 | \$958 | 39% | 143 | 3,993 | 4% |
| Stanton | \$6,997 | \$292 | \$16,430 | \$17,613 | \$1,612 | 49% | 24 | 1,963 | 1% |
| Stevens | \$18,512 | \$226 | \$11,284 | \$21,611 | \$1,508 | 36% | 82 | 5,175 | 2% |
| Sumner | \$143,459 | \$228 | \$15,764 | \$20,839 | \$1,326 | 38% | 630 | 22,473 | 3% |
| Thomas | \$39,235 | \$244 | \$14,232 | \$21,336 | \$1,715 | 37% | 161 | 7,893 | 2% |
| Trego | \$16,482 | \$183 | \$17,248 | \$22,381 | \$1,196 | 33% | 90 | 2,752 | 3% |
| Wabaunsee | \$46,200 | \$231 | \$16,576 | \$21,581 | \$1,690 | 35% | 200 | 7,019 | 3% |
| Wallace | \$9,043 | \$274 | \$11,465 | \$18,778 | \$1,176 | 45% | 33 | 1,488 | 2% |
| Washington | \$56,459 | \$229 | \$16,302 | \$19,834 | \$1,075 | 42% | 247 | 5,501 | 4% |
| Wichita | \$11,196 | \$260 | \$16,052 | \$18,915 | \$1,359 | 46% | 43 | 2,064 | 2% |
| Wilson | \$87,301 | \$233 | \$14,514 | \$19,250 | \$918 | 45% | 374 | 8,622 | 4% |
| Woodson | \$41,862 | \$263 | \$15,603 | \$18,074 | \$1,062 | 48% | 159 | 3,109 | 5% |
| Wyandotte | \$789,305 | \$266 | \$12,996 | \$20,168 | \$1,847 | 41% | 2,964 | 165,746 | 2% |
| No valid county indicator | \$35,709 | \$295 | \$7,100 | \$16,974 | \$1,351 | 51% | 121 | N/A | N/A |
| Statewide | \$13,913,040 | \$234 | \$15,115 | \$20,981 | \$1,652 | 38% | 59,483 | 2,937,150 | 2.0% |

Audit Services
Assessments by Tax Type

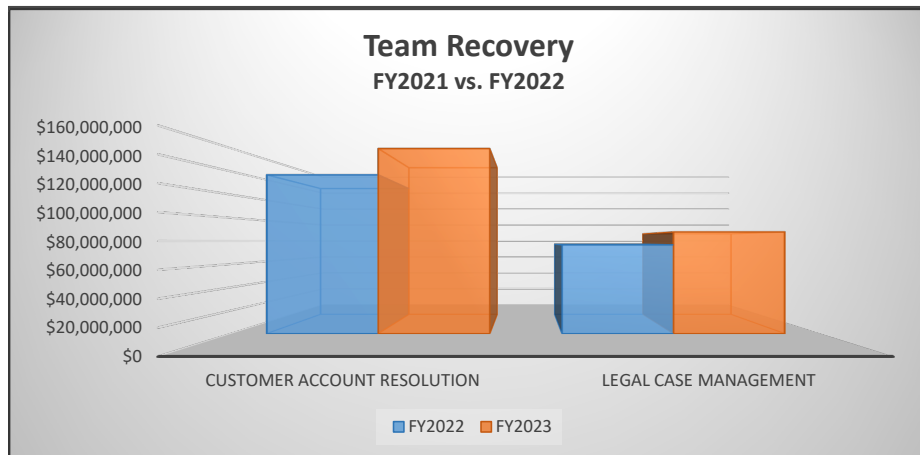
Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

| Tax Type | | Fiscal Year 2021 | | Fiscal Year 2022 | | Fiscal Year 2023 | |
|------------------------------|-------------|------------------|----------------|------------------|----------------|------------------|----------------|
| | | Number | Amount | Number | Amount | Number | Amount |
| Corporate Income | Assessments | 38 | \$11,608,169 | 41 | \$6,788,649 | * | * |
| | Refunds | 5 | (\$1,153,440) | 5 | (\$1,002,193) | * | * |
| | Total - Net | 43 | \$10,454,729 | 46 | \$5,786,456 | 43 | \$19,617,011 |
| Individual Income | Assessments | 39 | \$819,204 | 46 | \$809,854 | 24 | \$474,695 |
| | Refunds | 0 | \$0 | 0 | \$0 | 0 | \$0 |
| | Total - Net | 39 | \$819,204 | 46 | \$809,854 | 24 | \$474,695 |
| Retailers' Sales | Assessments | 948 | \$17,425,261 | 812 | \$15,593,546 | 634 | \$9,039,329 |
| | Refunds | 693 | (\$14,983,629) | 492 | (\$8,949,616) | 492 | (\$6,663,758) |
| | Total - Net | 1641 | \$2,441,632 | 1304 | \$6,643,929 | 1126 | \$2,375,570 |
| Retailers' Use | Assessments | 67 | \$2,339,995 | 193 | \$29,857,545 | 160 | \$5,559,123 |
| | Refunds | 92 | (\$9,647,824) | 126 | (\$5,285,340) | 81 | (\$2,920,582) |
| | Total - Net | 159 | (\$7,307,829) | 319 | \$24,572,205 | 241 | \$2,638,542 |
| Consumers' Use | Assessments | 174 | \$2,337,932 | 119 | \$4,557,332 | 69 | \$1,974,007 |
| | Refunds | 114 | (\$4,696,101) | 164 | (\$5,248,002) | 102 | (\$2,623,541) |
| | Total - Net | 288 | (\$2,358,169) | 283 | (\$690,670) | 171 | (\$649,534) |
| Retail Liquor Excise | Assessments | 19 | 408,271 | 32 | \$861,575 | 46 | \$840,316 |
| | Refunds | 0 | \$0 | 0 | \$0 | 0 | \$0 |
| | Total - Net | 19 | \$408,271 | 32 | \$861,575 | 46 | \$840,316 |
| Liquor Enforcement | Assessments | 21 | \$753,481 | 12 | \$237,292 | * | * |
| | Refunds | 0 | \$0 | 0 | \$0 | * | * |
| | Total - Net | 21 | \$753,481 | 12 | \$237,292 | * | * |
| Interstate & IFTA Motor Fuel | Assessments | 187 | \$147,718 | 179 | \$128,668 | 159 | \$208,553 |
| | Refunds | 5 | (\$529) | 6 | (\$4,172) | 12 | (\$1,767) |
| | Total - Net | 192 | \$147,189 | 185 | \$124,496 | 171 | \$206,786 |
| Withholding | Assessments | * | * | 0 | \$0 | 0 | \$0 |
| | Refunds | * | * | 0 | \$0 | 0 | \$0 |
| | Total - Net | * | * | 0 | \$0 | 0 | \$0 |
| Other Taxes | Assessments | * | * | * | * | * | * |
| | Refunds | * | * | * | * | * | * |
| | Total - Net | 24 | \$3,649,717 | 6 | \$45,856 | 31 | \$231,813 |
| TOTALS | Assessments | 1516 | \$39,558,634 | 1440 | \$58,880,317 | 1164 | \$37,962,073 |
| | Refunds | 910 | (\$30,550,409) | 793 | (\$20,489,324) | 689 | (\$12,226,875) |
| | Total - Net | 2426 | \$9,008,225 | 2233 | \$38,390,993 | 1853 | \$25,735,198 |

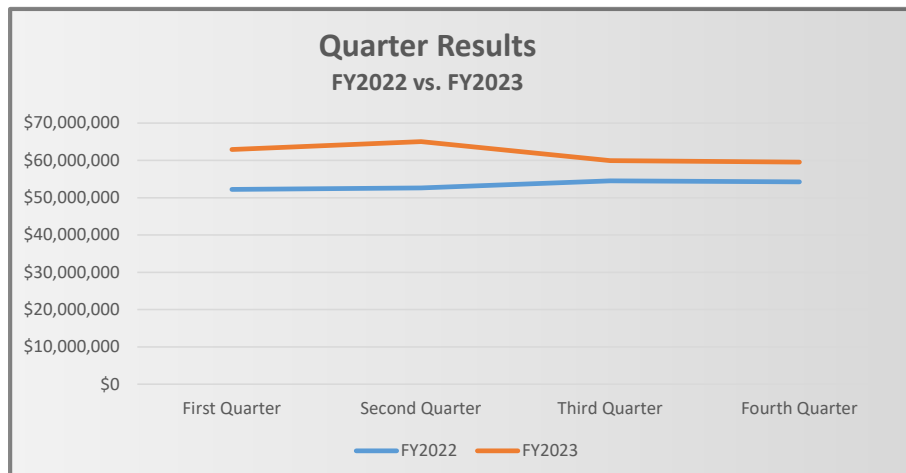
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Revenue Recovery Bureau - Taxation

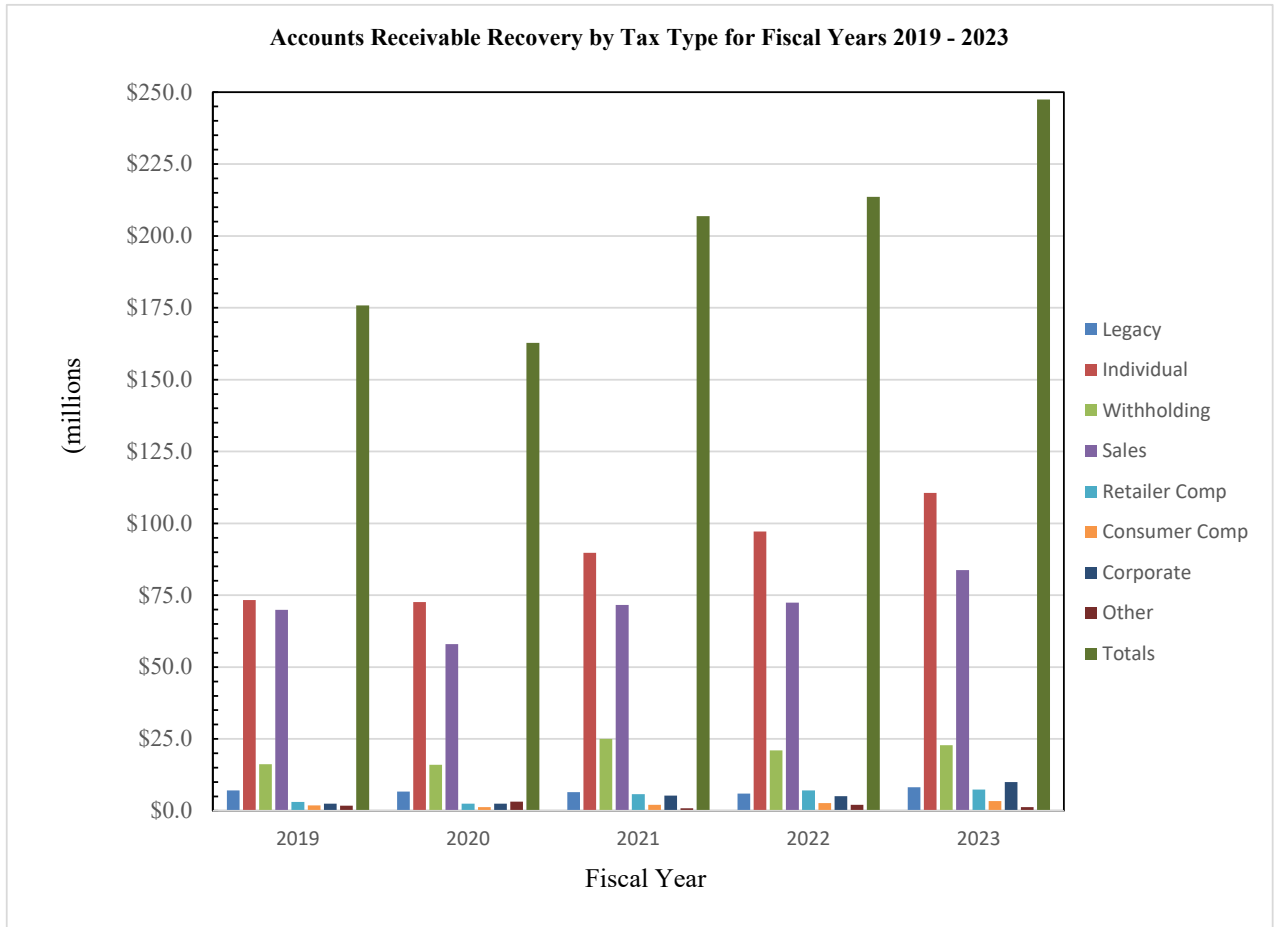
| Revenue Recovery Bureau - Taxation | | | | |
|------------------------------------|---------------|---------------|--------------------|---------------|
| | | | Report Ending Date | June 30, 2023 |
| Accounts Receivable Recovery | | | | |
| FY2022 vs FY2023 Results | | | | |
| | FY2022 | FY2023 | +/- \$ | +/- (%) |
| Cummulative Totals | \$213,605,071 | \$247,407,671 | \$33,802,600 | 15.82 |
| <i>Individual Teams</i> | | | | |
| | FY2022 | FY2023 | | |
| Customer Account Resolution | \$137,000,709 | \$159,652,800 | \$22,652,091 | 16.53 |
| Legal Case Management | \$76,604,362 | \$87,754,871 | \$11,150,509 | 14.56 |



| QUARTER BREAKDOWNS | | | | |
|--------------------------|---------------|---------------|--------------|-------|
| FY2022 vs FY2023 Results | | | | |
| | FY2022 | FY2023 | +/- \$ | +/- % |
| First Quarter | \$52,219,747 | \$62,924,237 | \$10,704,490 | 20.50 |
| Second Quarter | \$52,615,156 | \$65,035,502 | \$12,420,346 | 23.61 |
| Third Quarter | \$54,516,515 | \$59,906,282 | \$5,389,767 | 9.89 |
| Fourth Quarter | \$54,253,652 | \$59,541,650 | \$5,287,998 | 9.75 |
| Totals | \$213,605,070 | \$247,407,671 | \$33,802,601 | 15.82 |



Revenue Recovery Bureau
Accounts Receivable Recovery by Tax Type

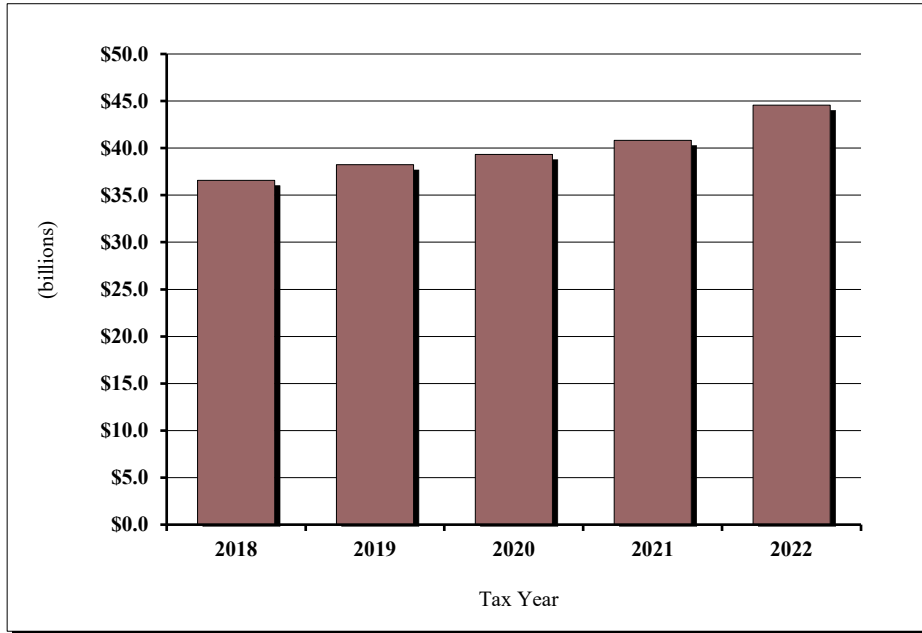


Legacy taxes include the following: Transient Guest,

Figures in Millions

| | Fiscal 2019 | Fiscal 2020 | Fiscal 2021 | Fiscal 2022 | Fiscal 2023 |
|----------------------|----------------|----------------|----------------|----------------|----------------|
| Legacy | \$7.1 | \$6.7 | \$6.5 | \$6.0 | \$8.2 |
| Individual | \$73.3 | \$72.6 | \$89.7 | \$97.2 | \$110.6 |
| Withholding | \$16.2 | \$16.0 | \$25.0 | \$21.0 | \$22.8 |
| Sales | \$69.9 | \$58.0 | \$71.6 | \$72.4 | \$83.7 |
| Retailer Comp | \$3.1 | \$2.5 | \$5.8 | \$7.1 | \$7.4 |
| Consumer Comp | \$1.9 | \$1.3 | \$2.1 | \$2.7 | \$3.4 |
| Corporate | \$2.5 | \$2.5 | \$5.3 | \$5.1 | \$10.0 |
| Other | \$1.8 | \$3.2 | \$0.9 | \$2.1 | \$1.3 |
| Totals | \$175.8 | \$162.8 | \$206.9 | \$213.6 | \$247.4 |

Statewide Assessed Property Values



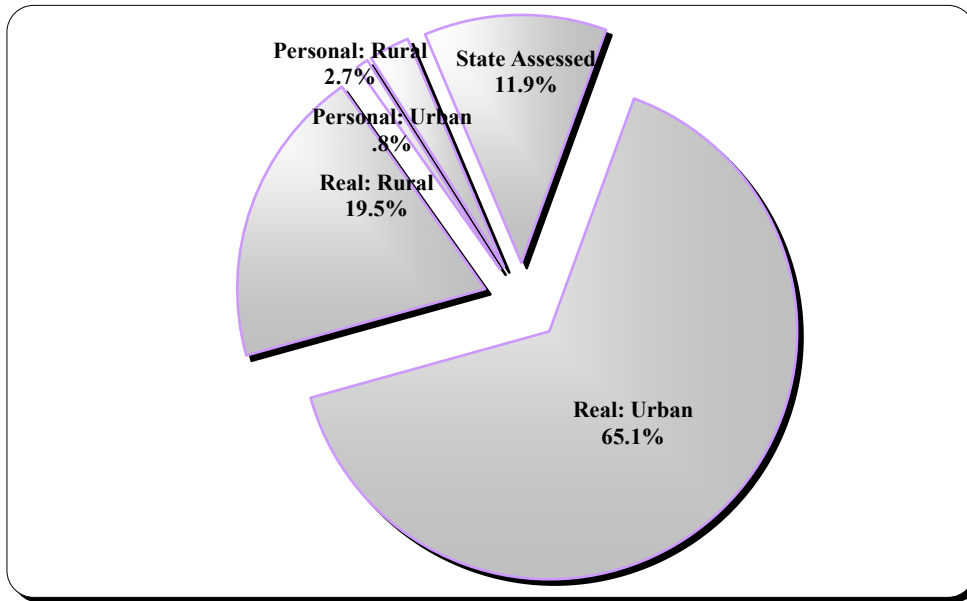
Assessed Valuation by Tax Year

| <u>Tax Year</u> | <u>Assessed Valuation</u> | <u>Percent Change</u> |
|-----------------|---------------------------|-----------------------|
| 2018 | \$36,566,026,406 | 5.2% |
| 2019 | \$38,255,126,037 | 4.6% |
| 2020 | \$39,333,941,544 | 2.8% |
| 2021 | \$40,811,865,222 | 3.8% |
| 2022 | \$44,565,665,040 | 9.2% |

Assessed Valuation by Property Type, Tax Years 2021 and 2022

Assessed value is the value on which the tax burden to support local government services, special assessments and public schools is allocated among property owners. Appraised value X assessment % = assessed value. Personal property is every tangible thing that is the subject of ownership, not forming part or parcel of real property. Real property is land and all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto, except as otherwise specifically provided.

Assessed Valuation by Property Type, Tax Year 2022



| <u>Property Type</u> | <u>Assessed Valuation Tax Year 2021</u> | <u>Assessed Valuation Tax Year 2022</u> | <u>Percent Change</u> | <u>2022 Percent Total</u> |
|----------------------|---|---|---------------------------|-----------------------------------|
| Locally Assessed: | | | | |
| Real: Urban | \$26,390,578,559 | \$29,024,838,392 | 10.0% | 65.1% |
| Real: Rural | \$8,169,087,101 | \$8,695,331,029 | 6.4% | 19.5% |
| Personal: Urban | \$345,742,698 | \$352,002,482 | 1.8% | 0.8% |
| Personal: Rural | \$753,059,378 | \$1,187,338,636 | 57.7% | 2.7% |
| State Assessed | <u>\$5,153,397,486</u> | <u>\$5,306,154,501</u> | 3.0% | 11.9% |
| Total | \$40,811,865,222 | \$44,565,665,040 | 9.2% | 100.0% |

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

| <u>Property Category</u> | 2021 Assessed <u>Valuation</u> | 2021 Percent <u>Total</u> | 2022 Assessed <u>Valuation</u> | 2022 Percent <u>Total</u> |
|--------------------------|--------------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| State-Assessed | \$5,153,397,486 | 12.6% | \$5,306,154,501 | 11.9% |
| County-Assessed Real | \$34,559,665,660 | 84.7% | \$37,720,169,421 | 84.6% |
| County-Assessed Personal | <u>\$1,098,802,076</u> | <u>2.7%</u> | <u>\$1,539,341,118</u> | <u>3.5%</u> |
| Total | \$40,811,865,222 | 100.0% | \$44,565,665,040 | 100.0% |

Tax Year State-Assessed Property

| <u>Property Category</u> | 2021 Assessed <u>Valuation</u> | 2021 Percent <u>Total</u> | 2022 Assessed <u>Valuation</u> | 2022 Percent <u>Total</u> |
|--------------------------|--------------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| Telephone | \$123,950,836 | 2.4% | \$118,174,847 | 2.2% |
| Water Plants | \$3,915,450 | 0.1% | \$3,752,100 | 0.1% |
| Electric Power Companies | \$2,710,418,280 | 52.6% | \$2,798,874,938 | 52.7% |
| Pipeline Companies | \$1,747,558,512 | 33.9% | \$1,766,383,744 | 33.3% |
| Stored Gas Companies | \$28,611,529 | 0.6% | \$66,028,599 | 1.2% |
| Railroad Companies | <u>\$538,942,879</u> | <u>10.5%</u> | <u>\$552,940,273</u> | <u>10.4%</u> |
| Total | \$5,153,397,486 | 100.0% | \$5,306,154,501 | 100.0% |

Real and Personal Property Taxes Levied, Except Motor Vehicle Property Tax

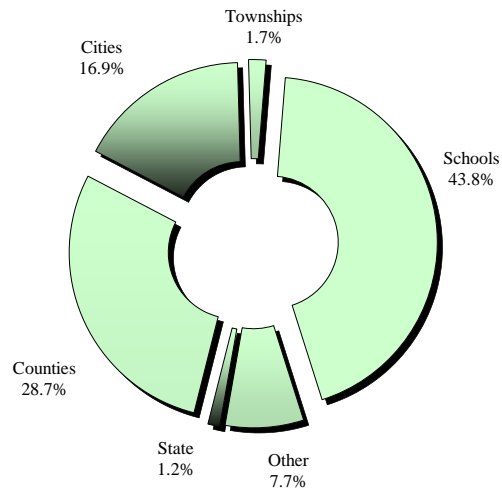
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

General Property Taxes by Local and State and Tax Year, in millions

| Tax Years | Local Total | State Total | *Total | Percent Change of Total |
|-----------|-------------|-------------|-----------|-------------------------|
| 2017 | \$4,669.6 | \$52.1 | \$4,721.7 | 4.8% |
| 2018 | \$4,867.8 | \$54.8 | \$4,922.6 | 4.3% |
| 2019 | \$5,067.2 | \$57.3 | \$5,124.5 | 4.1% |
| 2020 | \$5,196.5 | \$59.0 | \$5,255.5 | 2.6% |
| 2021 | \$5,370.6 | \$61.2 | \$5,431.8 | 3.4% |
| 2022 | \$5,714.4 | \$66.8 | \$5,781.2 | 6.4% |

Tax Year 2022 Total General Property Taxes, by Taxing District

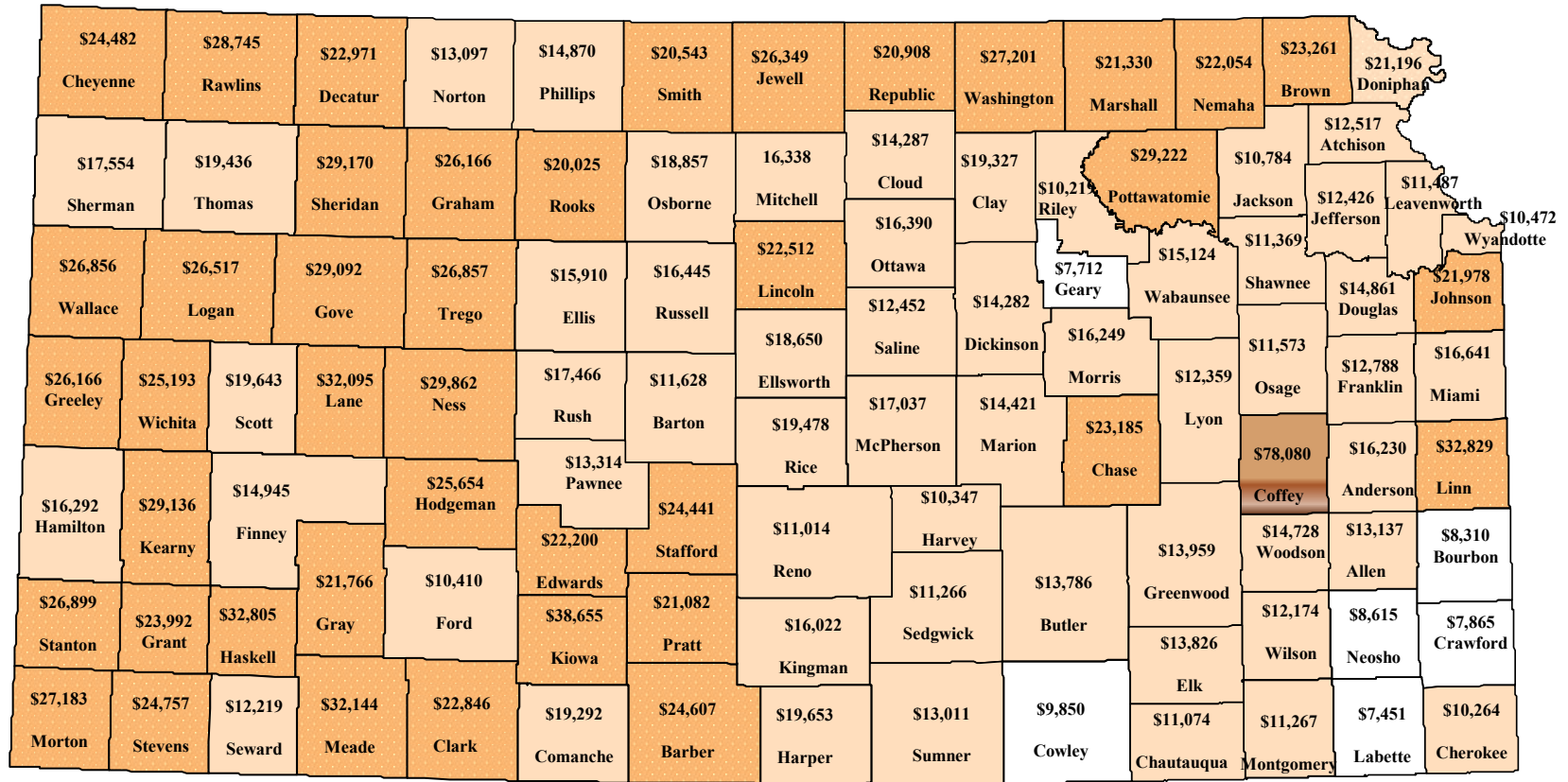
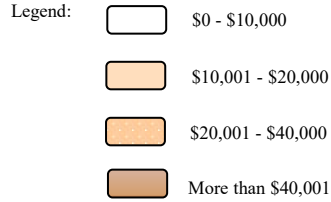
| Taxing District | Amount | Percent Total |
|-----------------|-----------------|---------------|
| State | \$66,848,469 | 1.2% |
| Counties | \$1,660,917,580 | 28.7% |
| Cities | \$977,390,660 | 16.9% |
| Townships | \$98,376,783 | 1.7% |
| Schools | \$2,534,388,066 | 43.8% |
| Other | \$443,372,860 | 7.7% |
| *Total | \$5,781,294,418 | 100.0% |
| Total Local | \$5,714,445,949 | 98.8% |
| Total State | \$66,848,469 | 1.2% |
| *Total | \$5,781,294,418 | 100.0% |



*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax.

Other includes: cemetery; drainage; fire; hospital; library; light; and all other taxing districts.

Total Assessed Value of Property Per Capita, 2022






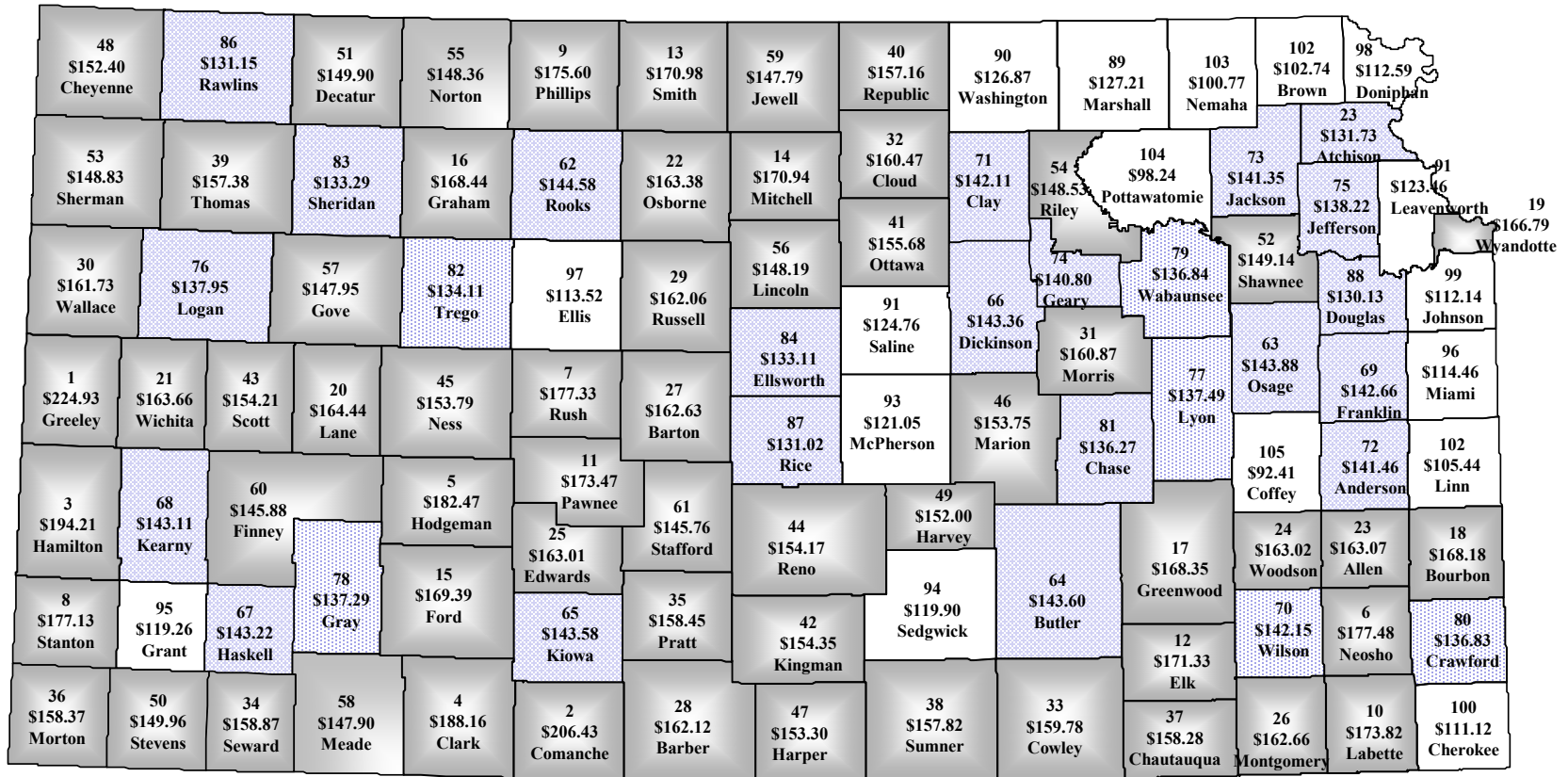
Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2020 through 2022

| <u>County</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>County</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|---------------|-------------|-------------|-------------|---------------|-------------|-------------|-------------|
| Allen | 165.46 | 158.81 | 163.07 | Logan | 142.91 | 142.62 | 137.95 |
| Anderson | 157.31 | 155.66 | 141.46 | Lyon | 138.49 | 136.58 | 137.49 |
| Atchison | 140.18 | 140.59 | 131.73 | Marion | 161.42 | 156.34 | 153.75 |
| Barber | 173.64 | 168.68 | 162.12 | Marshall | 135.01 | 130.98 | 127.21 |
| Barton | 174.16 | 171.21 | 162.63 | McPherson | 114.08 | 121.68 | 121.05 |
| Bourbon | 177.71 | 176.22 | 168.18 | Meade | 149.53 | 154.90 | 147.90 |
| Brown | 100.40 | 102.35 | 102.74 | Miami | 120.86 | 122.67 | 114.46 |
| Butler | 151.73 | 147.49 | 143.60 | Mitchell | 172.27 | 173.84 | 170.94 |
| Chase | 139.95 | 141.55 | 136.27 | Montgomery | 168.61 | 169.56 | 162.66 |
| Chautauqua | 168.78 | 163.80 | 158.28 | Morris | 160.81 | 158.82 | 160.87 |
| Cherokee | 126.62 | 121.70 | 111.12 | Morton | 167.49 | 173.31 | 158.37 |
| Cheyenne | 152.40 | 151.15 | 152.40 | Nemaha | 107.66 | 103.21 | 100.77 |
| Clark | 207.00 | 201.21 | 188.16 | Neosho | 184.67 | 182.01 | 177.48 |
| Clay | 152.47 | 141.62 | 142.11 | Ness | 164.82 | 162.61 | 153.79 |
| Cloud | 167.75 | 167.09 | 160.47 | Norton | 147.44 | 147.92 | 148.36 |
| Coffey | 90.22 | 91.03 | 92.41 | Osage | 151.62 | 152.51 | 143.88 |
| Comanche | 200.57 | 205.44 | 206.43 | Osborne | 159.81 | 166.03 | 163.38 |
| Cowley | 168.97 | 166.75 | 159.78 | Ottawa | 157.95 | 157.35 | 155.68 |
| Crawford | 140.53 | 139.47 | 136.83 | Pawnee | 172.85 | 175.29 | 173.47 |
| Decatur | 142.81 | 149.44 | 149.90 | Phillips | 161.02 | 170.34 | 175.60 |
| Dickinson | 146.53 | 145.69 | 143.36 | Pottawatomie | 94.94 | 96.89 | 98.24 |
| Doniphan | 111.54 | 112.72 | 112.59 | Pratt | 153.34 | 152.41 | 158.45 |
| Douglas | 133.13 | 133.86 | 130.13 | Rawlins | 124.92 | 126.12 | 131.15 |
| Edwards | 164.01 | 164.04 | 163.01 | Reno | 160.81 | 158.50 | 154.17 |
| Elk | 180.69 | 180.07 | 171.33 | Republic | 151.97 | 152.11 | 157.16 |
| Ellis | 105.16 | 105.16 | 113.52 | Rice | 139.33 | 138.62 | 131.02 |
| Ellsworth | 126.16 | 127.60 | 133.11 | Riley | 148.83 | 150.58 | 148.53 |
| Finney | 144.56 | 147.61 | 145.88 | Rooks | 151.74 | 148.16 | 144.58 |
| Ford | 171.87 | 170.94 | 169.39 | Rush | 179.50 | 175.12 | 177.33 |
| Franklin | 151.39 | 149.18 | 142.66 | Russell | 173.99 | 173.39 | 162.06 |
| Geary | 152.88 | 152.13 | 140.80 | Saline | 129.06 | 127.57 | 124.76 |
| Gove | 141.08 | 141.36 | 147.95 | Scott | 152.42 | 159.77 | 154.21 |
| Graham | 162.94 | 159.42 | 168.44 | Sedgwick | 121.48 | 121.26 | 119.90 |
| Grant | 124.33 | 132.89 | 119.26 | Seward | 165.85 | 166.87 | 158.87 |
| Gray | 132.80 | 137.21 | 137.29 | Shawnee | 149.25 | 152.29 | 149.14 |
| Greeley | 214.90 | 221.65 | 224.93 | Sheridan | 120.56 | 122.67 | 133.29 |
| Greenwood | 165.83 | 167.42 | 168.35 | Sherman | 141.04 | 145.72 | 148.83 |
| Hamilton | 203.87 | 205.29 | 194.21 | Smith | 167.15 | 167.43 | 170.98 |
| Harper | 162.87 | 157.35 | 153.30 | Stafford | 152.81 | 153.09 | 145.76 |
| Harvey | 147.10 | 148.11 | 152.00 | Stanton | 223.76 | 241.88 | 177.13 |
| Haskell | 168.26 | 156.17 | 143.22 | Stevens | 170.79 | 171.62 | 149.96 |
| Hodgeman | 192.23 | 191.11 | 182.47 | Sumner | 156.34 | 156.15 | 157.82 |
| Jackson | 145.68 | 145.31 | 141.35 | Thomas | 152.22 | 157.74 | 157.38 |
| Jefferson | 142.08 | 142.70 | 138.22 | Trego | 137.90 | 136.63 | 134.11 |
| Jewell | 143.46 | 144.41 | 147.79 | Wabaunsee | 145.47 | 142.02 | 136.84 |
| Johnson | 118.27 | 117.19 | 112.14 | Wallace | 150.37 | 155.96 | 161.73 |
| Kearny | 164.13 | 167.26 | 143.11 | Washington | 140.32 | 129.89 | 126.87 |
| Kingman | 161.81 | 153.91 | 154.35 | Wichita | 159.80 | 157.58 | 163.66 |
| Kiowa | 142.97 | 140.48 | 143.58 | Wilson | 136.90 | 140.59 | 142.15 |
| Labette | 182.10 | 175.01 | 173.82 | Woodson | 170.58 | 166.56 | 163.02 |
| Lane | 180.05 | 169.30 | 164.44 | Wyandotte | 170.58 | 170.12 | 166.79 |
| Leavenworth | 128.09 | 126.72 | 123.46 | | | | |
| Lincoln | 150.70 | 145.65 | 148.19 | Statewide | 133.60 | 133.05 | 129.65 |
| Linn | 114.72 | 113.17 | 105.44 | | | | |

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2022

This map reflects each county's levy per \$1,000 assessed valuation by tax year. The upper number within each county is the ranking (highest to lowest, #1 is highest) and the lower number shows the levy per \$1,000 of assessed value. Details of this map are contained in page 74 of this report.

- Legend:
-  Counties with levy less than \$130.00
 -  Counties with levy of \$130.00 - \$145.00
 -  Counties with levy above \$145.00



Total Preliminary Real and Personal Property Taxes Levied by County

Figures do not include motor vehicles taxed under K.S.A. 79-5100.

| County | Property Taxes Tax Year 2021 | Property Taxes Tax Year 2022 | Percent Change | County | Property Taxes Tax Year 2021 | Property Taxes Tax Year 2022 | Percent Change |
|-------------|---------------------------------|---------------------------------|-------------------|--------------|---------------------------------|---------------------------------|-------------------|
| Allen | \$24,391,639 | \$26,702,337 | 9.5% | Logan | \$9,576,395 | \$9,957,106 | 4.0% |
| Anderson | \$16,329,914 | \$17,856,431 | 9.3% | Lyon | \$50,870,400 | \$54,370,432 | 6.9% |
| Atchison | \$25,897,911 | \$26,774,547 | 3.4% | Marion | \$25,085,361 | \$25,968,116 | 3.5% |
| Barber | \$15,519,385 | \$16,395,132 | 5.6% | Marshall | \$26,381,492 | \$27,077,915 | 2.6% |
| Barton | \$46,525,520 | \$47,685,697 | 2.5% | McPherson | \$60,649,178 | \$62,172,352 | 2.5% |
| Bourbon | \$20,092,404 | \$20,018,419 | -0.4% | Meade | \$17,743,905 | \$19,120,650 | 7.8% |
| Brown | \$21,387,826 | \$22,596,371 | 5.7% | Miami | \$61,492,726 | \$65,890,877 | 7.2% |
| Butler | \$125,119,779 | \$134,395,970 | 7.4% | Mitchell | \$15,975,972 | \$16,053,626 | 0.5% |
| Chase | \$8,089,854 | \$8,207,897 | 1.5% | Montgomery | \$55,018,090 | \$57,097,118 | 3.8% |
| Chautauqua | \$5,802,498 | \$5,950,656 | 2.6% | Morris | \$13,089,946 | \$14,000,813 | 7.0% |
| Cherokee | \$22,071,980 | \$21,818,679 | -1.1% | Morton | \$8,992,192 | \$11,588,716 | 28.9% |
| Cheyenne | \$9,313,847 | \$9,824,091 | 5.5% | Nemaha | \$21,735,412 | \$22,703,357 | 4.5% |
| Clark | \$8,536,074 | \$8,498,206 | -0.4% | Neosho | \$23,697,506 | \$24,133,552 | 1.8% |
| Clay | \$20,436,377 | \$22,184,275 | 8.6% | Ness | \$11,105,662 | \$12,270,926 | 10.5% |
| Cloud | \$20,093,150 | \$20,469,226 | 1.9% | Norton | \$10,200,616 | \$10,379,600 | 1.8% |
| Coffey | \$56,682,890 | \$60,160,411 | 6.1% | Osage | \$25,061,593 | \$26,257,278 | 4.8% |
| Comanche | \$6,359,361 | \$6,650,818 | 4.6% | Osborne | \$10,594,778 | \$10,776,819 | 1.7% |
| Cowley | \$51,095,404 | \$54,289,188 | 6.3% | Ottawa | \$14,374,679 | \$14,896,427 | 3.6% |
| Crawford | \$40,138,856 | \$42,088,937 | 4.9% | Pawnee | \$14,263,673 | \$14,377,012 | 0.8% |
| Decatur | \$9,347,228 | \$9,472,127 | 1.3% | Phillips | \$12,058,033 | \$12,572,913 | 4.3% |
| Dickinson | \$36,967,703 | \$37,792,481 | 2.2% | Pottawatomie | \$70,770,350 | \$74,037,697 | 4.6% |
| Doniphan | \$17,127,333 | \$17,829,482 | 4.1% | Pratt | \$27,308,798 | \$30,668,767 | 12.3% |
| Douglas | \$210,467,282 | \$230,842,236 | 9.7% | Rawlins | \$9,070,581 | \$9,609,224 | 5.9% |
| Edwards | \$9,886,637 | \$10,248,320 | 3.7% | Reno | \$101,717,621 | \$104,280,482 | 2.5% |
| Elk | \$5,316,013 | \$5,782,092 | 8.8% | Republic | \$14,276,201 | \$15,318,726 | 7.3% |
| Ellis | \$42,550,701 | \$51,997,184 | 22.2% | Rice | \$23,746,252 | \$23,962,474 | 0.9% |
| Ellsworth | \$14,685,743 | \$15,728,984 | 7.1% | Riley | \$104,546,677 | \$109,596,166 | 4.8% |
| Finney | \$74,355,444 | \$83,074,835 | 11.7% | Rooks | \$13,035,055 | \$13,986,970 | 7.3% |
| Ford | \$57,724,750 | \$60,237,117 | 4.4% | Rush | \$8,914,172 | \$9,146,142 | 2.6% |
| Franklin | \$44,784,692 | \$47,406,147 | 5.9% | Russell | \$15,755,608 | \$17,863,688 | 13.4% |
| Geary | \$38,441,313 | \$39,018,100 | 1.5% | Saline | \$79,497,679 | \$83,713,251 | 5.3% |
| Gove | \$10,323,884 | \$11,857,612 | 14.9% | Scott | \$14,639,877 | \$15,542,329 | 6.2% |
| Graham | \$9,456,581 | \$10,577,991 | 11.9% | Sedgwick | \$666,918,135 | \$707,583,324 | 6.1% |
| Grant | \$17,425,319 | \$20,956,459 | 20.3% | Seward | \$41,608,044 | \$42,215,492 | 1.5% |
| Gray | \$15,933,421 | \$16,865,701 | 5.9% | Shawnee | \$280,304,782 | \$302,260,854 | 7.8% |
| Greeley | \$7,711,345 | \$7,674,413 | -0.5% | Sheridan | \$8,905,724 | \$9,634,723 | 8.2% |
| Greenwood | \$13,104,637 | \$13,957,145 | 6.5% | Sherman | \$15,032,730 | \$15,401,412 | 2.5% |
| Hamilton | \$7,852,849 | \$7,859,702 | 0.1% | Smith | \$11,926,322 | \$12,560,370 | 5.3% |
| Harper | \$14,118,958 | \$16,060,506 | 13.8% | Stafford | \$13,548,145 | \$14,371,401 | 6.1% |
| Harvey | \$48,723,853 | \$53,186,496 | 9.2% | Stanton | \$9,298,670 | \$9,738,717 | 4.7% |
| Haskell | \$15,142,138 | \$17,234,067 | 13.8% | Stevens | \$14,865,522 | \$19,649,770 | 32.2% |
| Hodgeman | \$7,798,945 | \$8,004,710 | 2.6% | Sumner | \$43,825,798 | \$45,962,654 | 4.9% |
| Jackson | \$19,517,889 | \$20,213,784 | 3.6% | Thomas | \$23,289,712 | \$24,094,103 | 3.5% |
| Jefferson | \$28,849,844 | \$31,621,598 | 9.6% | Trego | \$9,339,371 | \$10,059,993 | 7.7% |
| Jewell | \$10,873,745 | \$11,437,260 | 5.2% | Wabaunsee | \$14,009,476 | \$14,417,364 | 2.9% |
| Johnson | \$1,436,440,115 | \$1,511,302,749 | 5.2% | Wallace | \$6,429,483 | \$6,549,934 | 1.9% |
| Kearny | \$12,920,279 | \$16,224,109 | 25.6% | Washington | \$18,431,454 | \$19,018,834 | 3.2% |
| Kingman | \$16,418,382 | \$18,280,399 | 11.3% | Wichita | \$8,031,876 | \$8,584,528 | 6.9% |
| Kiowa | \$12,768,522 | \$13,275,267 | 4.0% | Wilson | \$13,928,346 | \$14,754,695 | 5.9% |
| Labette | \$24,740,495 | \$25,788,922 | 4.2% | Woodson | \$6,983,021 | \$7,447,615 | 6.7% |
| Lane | \$7,794,040 | \$8,259,500 | 6.0% | Wyandotte | \$262,024,852 | \$291,768,264 | 11.4% |
| Leavenworth | \$104,869,149 | \$116,545,394 | 11.1% | | | | |
| Lincoln | \$9,341,056 | \$9,684,239 | 3.7% | | | | |
| Linn | \$32,232,750 | \$33,739,272 | 4.7% | Total | \$5,429,845,647 | \$5,778,069,255 | 6.4% |

Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

| <u>County</u> | 2021 <u>Tax</u> | 2021 <u>Valuation</u> | 2022 <u>Tax</u> | 2022 <u>Valuation</u> | Percent Change <u>Tax</u> | Percent Change <u>Valuation</u> |
|---------------|--------------------|--------------------------|--------------------|--------------------------|---------------------------------|---------------------------------------|
| Allen | \$2,139,982 | \$15,002,148 | \$2,066,559 | \$14,207,231 | -3.4% | -5.3% |
| Anderson | \$1,260,086 | \$9,191,263 | \$1,217,700 | \$8,868,323 | -3.4% | -3.5% |
| Atchison | \$2,136,923 | \$17,539,142 | \$2,024,182 | \$16,842,783 | -5.3% | -4.0% |
| Barber | \$890,312 | \$6,023,557 | \$859,137 | \$5,591,990 | -3.5% | -7.2% |
| Barton | \$4,825,362 | \$32,136,733 | \$4,859,067 | \$31,520,048 | 0.7% | -1.9% |
| Bourbon | \$2,236,132 | \$14,049,936 | \$2,123,760 | \$13,466,057 | -5.0% | -4.2% |
| Brown | \$983,680 | \$11,927,149 | \$929,886 | \$11,565,583 | -5.5% | -3.0% |
| Butler | \$11,623,499 | \$87,262,183 | \$11,145,902 | \$84,613,641 | -4.1% | -3.0% |
| Chase | \$403,659 | \$3,410,372 | \$390,969 | \$3,259,480 | -3.1% | -4.4% |
| Chautauqua | \$560,053 | \$3,789,928 | \$540,093 | \$3,630,081 | -3.6% | -4.2% |
| Cherokee | \$2,417,649 | \$22,777,065 | \$2,330,930 | \$21,861,222 | -3.6% | -4.0% |
| Cheyenne | \$579,701 | \$4,542,361 | \$564,180 | \$4,261,145 | -2.7% | -6.2% |
| Clark | \$566,908 | \$2,942,562 | \$523,493 | \$2,799,475 | -7.7% | -4.9% |
| Clay | \$1,432,215 | \$10,731,008 | \$1,370,524 | \$10,345,994 | -4.3% | -3.6% |
| Cloud | \$1,499,786 | \$9,971,981 | \$1,434,842 | \$9,711,297 | -4.3% | -2.6% |
| Coffey | \$994,906 | \$13,749,961 | \$932,592 | \$13,281,195 | -6.3% | -3.4% |
| Comanche | \$370,594 | \$2,234,717 | \$370,971 | \$2,054,423 | 0.1% | -8.1% |
| Cowley | \$5,232,013 | \$35,701,548 | \$5,123,831 | \$34,394,138 | -2.1% | -3.7% |
| Crawford | \$4,907,782 | \$40,636,413 | \$4,733,037 | \$39,268,212 | -3.6% | -3.4% |
| Decatur | \$428,505 | \$3,787,815 | \$448,685 | \$3,653,578 | 4.7% | -3.5% |
| Dickinson | \$3,000,659 | \$23,945,697 | \$2,927,653 | \$23,138,565 | -2.4% | -3.4% |
| Doniphan | \$896,519 | \$9,756,007 | \$900,877 | \$9,841,344 | 0.5% | 0.9% |
| Douglas | \$15,216,024 | \$134,524,132 | \$14,633,002 | \$129,342,217 | -3.8% | -3.9% |
| Edwards | \$650,556 | \$4,515,307 | \$621,818 | \$4,317,878 | -4.4% | -4.4% |
| Elk | \$475,813 | \$2,905,164 | \$458,489 | \$2,853,251 | -3.6% | -1.8% |
| Ellis | \$3,402,229 | \$40,065,346 | \$3,356,439 | \$39,414,257 | -1.3% | -1.6% |
| Ellsworth | \$771,205 | \$7,452,047 | \$768,155 | \$7,235,823 | -0.4% | -2.9% |
| Finney | \$5,784,515 | \$47,798,795 | \$5,827,586 | \$46,786,496 | 0.7% | -2.1% |
| Ford | \$5,822,242 | \$38,198,673 | \$5,730,395 | \$37,731,981 | -1.6% | -1.2% |
| Franklin | \$4,187,157 | \$31,387,275 | \$3,979,520 | \$30,288,071 | -5.0% | -3.5% |
| Geary | \$3,825,481 | \$28,603,435 | \$3,581,679 | \$26,953,834 | -6.4% | -5.8% |
| Gove | \$510,437 | \$4,375,088 | \$524,322 | \$4,330,449 | 2.7% | -1.0% |
| Graham | \$419,224 | \$3,153,861 | \$435,728 | \$3,048,411 | 3.9% | -3.3% |
| Grant | \$949,374 | \$11,097,430 | \$1,111,364 | \$10,652,900 | 17.1% | -4.0% |
| Gray | \$1,247,636 | \$10,995,205 | \$1,255,073 | \$11,126,330 | 0.6% | 1.2% |
| Greeley | \$380,599 | \$2,088,106 | \$416,337 | \$2,136,155 | 9.4% | 2.3% |
| Greenwood | \$1,058,944 | \$7,165,399 | \$998,687 | \$6,848,479 | -5.7% | -4.4% |
| Hamilton | \$594,304 | \$3,409,894 | \$593,225 | \$3,226,414 | -0.2% | -5.4% |
| Harper | \$938,112 | \$6,627,039 | \$939,938 | \$6,579,160 | 0.2% | -0.7% |
| Harvey | \$4,953,383 | \$39,290,115 | \$4,828,803 | \$37,990,960 | -2.5% | -3.3% |
| Haskell | \$831,678 | \$6,264,995 | \$918,136 | \$6,192,700 | 10.4% | -1.2% |
| Hodgeman | \$455,228 | \$2,684,495 | \$469,632 | \$2,726,838 | 3.2% | 1.6% |
| Jackson | \$1,921,587 | \$15,054,861 | \$1,848,537 | \$14,708,276 | -3.8% | -2.3% |
| Jefferson | \$3,121,638 | \$25,468,004 | \$3,020,365 | \$24,740,458 | -3.2% | -2.9% |
| Jewell | \$514,317 | \$4,155,456 | \$504,866 | \$4,089,203 | -1.8% | -1.6% |
| Johnson | \$106,611,067 | \$1,067,199,214 | \$103,234,005 | \$1,050,481,868 | -3.2% | -1.6% |
| Kearny | \$816,649 | \$6,911,029 | \$924,046 | \$6,411,021 | 13.2% | -7.2% |
| Kingman | \$1,527,409 | \$11,066,495 | \$1,532,658 | \$10,807,751 | 0.3% | -2.3% |
| Kiowa | \$427,207 | \$3,485,351 | \$432,494 | \$3,517,214 | 1.2% | 0.9% |
| Labette | \$3,237,069 | \$19,804,889 | \$3,041,509 | \$18,763,166 | -6.0% | -5.3% |
| Lane | \$425,160 | \$2,694,708 | \$420,064 | \$2,624,648 | -1.2% | -2.6% |
| Leavenworth | \$11,160,261 | \$103,450,697 | \$10,837,886 | \$100,263,542 | -2.9% | -3.1% |
| Lincoln | \$443,741 | \$3,273,924 | \$415,747 | \$3,180,933 | -6.3% | -2.8% |

Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

| <u>County</u> | 2021 <u>Tax</u> | 2021 <u>Valuation</u> | 2022 <u>Tax</u> | 2022 <u>Valuation</u> | Percent Change <u>Tax</u> | Percent Change <u>Valuation</u> |
|---------------|---------------------|--------------------------|---------------------|--------------------------|---------------------------------|---------------------------------------|
| Linn | \$1,386,273 | \$14,642,278 | \$1,372,266 | \$14,487,760 | -1.0% | -1.1% |
| Logan | \$537,305 | \$4,477,090 | \$534,073 | \$4,345,379 | -0.6% | -2.9% |
| Lyon | \$4,266,678 | \$34,506,923 | \$3,940,104 | \$33,252,636 | -7.7% | -3.6% |
| Marion | \$1,852,472 | \$13,438,607 | \$1,830,115 | \$12,940,983 | -1.2% | -3.7% |
| Marshall | \$1,640,162 | \$14,266,491 | \$1,579,480 | \$13,733,052 | -3.7% | -3.7% |
| McPherson | \$4,013,989 | \$40,162,382 | \$3,770,793 | \$40,081,690 | -6.1% | -0.2% |
| Meade | \$768,971 | \$6,358,916 | \$768,314 | \$5,931,419 | -0.1% | -6.7% |
| Miami | \$5,585,867 | \$51,922,432 | \$5,206,678 | \$51,624,360 | -6.8% | -0.6% |
| Mitchell | \$1,325,510 | \$8,698,185 | \$1,320,281 | \$8,670,829 | -0.4% | -0.3% |
| Montgomery | \$4,529,134 | \$30,808,967 | \$4,382,325 | \$29,489,554 | -3.2% | -4.3% |
| Morris | \$932,650 | \$6,699,065 | \$901,821 | \$6,404,652 | -3.3% | -4.4% |
| Morton | \$507,292 | \$3,590,606 | \$485,903 | \$3,294,437 | -4.2% | -8.2% |
| Nemaha | \$1,388,715 | \$15,810,134 | \$1,380,414 | \$15,746,837 | -0.6% | -0.4% |
| Neosho | \$2,873,742 | \$17,792,414 | \$2,740,616 | \$16,642,780 | -4.6% | -6.5% |
| Ness | \$639,587 | \$4,579,569 | \$666,149 | \$4,599,967 | 4.2% | 0.4% |
| Norton | \$809,666 | \$6,530,039 | \$799,562 | \$6,277,740 | -1.2% | -3.9% |
| Osage | \$2,678,110 | \$19,716,493 | \$2,678,110 | \$20,347,591 | 0.0% | 3.2% |
| Osborne | \$501,328 | \$3,518,356 | \$604,046 | \$4,320,606 | 20.5% | 22.8% |
| Ottawa | \$1,035,068 | \$7,250,252 | \$987,710 | \$7,160,123 | -4.6% | -1.2% |
| Pawnee | \$1,042,865 | \$7,062,512 | \$1,066,820 | \$6,979,438 | 2.3% | -1.2% |
| Phillips | \$850,760 | \$6,177,425 | \$863,364 | \$6,122,235 | 1.5% | -0.9% |
| Pottawatomie | \$2,825,113 | \$36,980,820 | \$2,762,104 | \$36,855,578 | -2.2% | -0.3% |
| Pratt | \$1,595,208 | \$10,314,289 | \$1,565,550 | \$11,741,217 | -1.9% | 13.8% |
| Rawlins | \$401,729 | \$3,960,185 | \$405,930 | \$3,869,097 | 1.0% | -2.3% |
| Reno | \$9,748,207 | \$68,467,087 | \$9,456,379 | \$67,158,436 | -3.0% | -1.9% |
| Republic | \$830,194 | \$6,172,998 | \$812,768 | \$6,158,966 | -2.1% | -0.2% |
| Rice | \$1,382,633 | \$12,133,056 | \$1,362,106 | \$11,414,234 | -1.5% | -5.9% |
| Riley | \$7,478,656 | \$58,299,471 | \$7,341,658 | \$56,986,295 | -1.8% | -2.3% |
| Rooks | \$797,776 | \$6,301,498 | \$809,499 | \$6,144,481 | 1.5% | -2.5% |
| Rush | \$591,386 | \$3,732,742 | \$598,147 | \$3,750,186 | 1.1% | 0.5% |
| Russell | \$1,336,105 | \$8,911,592 | \$1,298,162 | \$8,430,446 | -2.8% | -5.4% |
| Saline | \$7,589,305 | \$69,430,465 | \$7,380,726 | \$67,677,070 | -2.7% | -2.5% |
| Scott | \$1,154,660 | \$8,646,095 | \$1,131,821 | \$8,547,338 | -2.0% | -1.1% |
| Sedgwick | \$66,234,367 | \$652,434,672 | \$64,475,722 | \$635,371,841 | -2.7% | -2.6% |
| Seward | \$3,301,200 | \$23,172,822 | \$3,313,051 | \$22,715,780 | 0.4% | -2.0% |
| Shawnee | \$26,874,016 | \$207,204,553 | \$25,579,145 | \$197,901,349 | -4.8% | -4.5% |
| Sheridan | \$514,640 | \$4,827,184 | \$503,895 | \$5,011,039 | -2.1% | 3.8% |
| Sherman | \$947,243 | \$8,430,280 | \$980,148 | \$8,097,723 | 3.5% | -3.9% |
| Smith | \$668,787 | \$4,459,131 | \$630,194 | \$4,282,662 | -5.8% | -4.0% |
| Stafford | \$691,682 | \$5,411,810 | \$713,729 | \$5,374,224 | 3.2% | -0.7% |
| Stanton | \$740,930 | \$4,039,680 | \$745,652 | \$3,659,517 | 0.6% | -9.4% |
| Stevens | \$1,136,599 | \$8,442,201 | \$1,193,440 | \$7,914,690 | 5.0% | -6.2% |
| Sumner | \$3,534,525 | \$25,807,552 | \$3,391,762 | \$24,877,047 | -4.0% | -3.6% |
| Thomas | \$1,633,987 | \$11,752,507 | \$1,537,017 | \$11,624,524 | -5.9% | -1.1% |
| Trego | \$521,247 | \$4,314,139 | \$486,331 | \$4,125,015 | -6.7% | -4.4% |
| Wabaunsee | \$1,165,293 | \$9,101,369 | \$1,141,250 | \$9,095,728 | -2.1% | -0.1% |
| Wallace | \$316,313 | \$2,424,060 | \$315,950 | \$2,423,521 | -0.1% | 0.0% |
| Washington | \$951,775 | \$7,682,117 | \$916,749 | \$7,619,250 | -3.7% | -0.8% |
| Wichita | \$498,013 | \$3,751,063 | \$513,175 | \$3,670,886 | 3.0% | -2.1% |
| Wilson | \$1,237,627 | \$10,523,945 | \$1,196,619 | \$10,236,092 | -3.3% | -2.7% |
| Woodson | \$585,374 | \$4,048,512 | \$558,684 | \$3,710,188 | -4.6% | -8.4% |
| Wyandotte | <u>\$23,595,938</u> | <u>\$156,161,073</u> | <u>\$23,110,128</u> | <u>\$153,473,066</u> | -2.1% | -1.7% |
| Total | \$442,113,842 | \$3,841,624,079 | \$429,585,812 | \$3,749,918,043 | -2.8% | -2.4% |

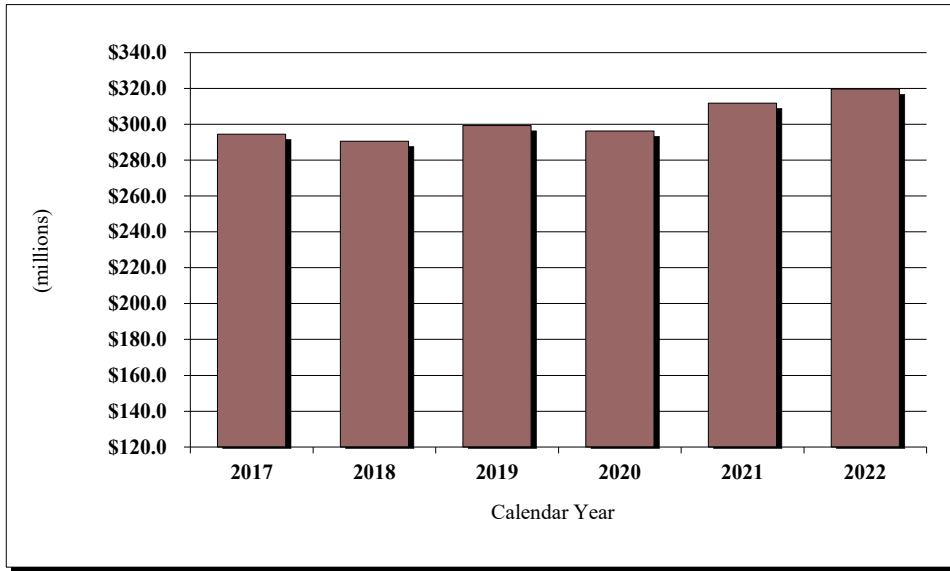
Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2022

| Vehicle Registration Fees * | Vehicle Registration Fees (cont.) * |
|--|---|
| Automobiles | Urban Buses: 8-30 passengers \$35.00 |
| 0 - 3000 lbs \$30.00 | 31 - 39 passengers \$50.00 |
| 3001 - 3999 lbs \$30.00 | over 39 passengers \$80.00 |
| 4000 - 4500 lbs \$30.00 | Transit Authorities \$2.00 |
| over 4500 lbs \$40.00 | Trailers: |
| Electric hybrid or plug-in electric hybrid \$50.00 | 8M \$35.00 |
| all-electric vehicles \$100.00 | 12M \$45.00 |
| County Registrations | Over 12 M \$55.00 |
| Regular Truck - gross weight to: | Drive-Away, first \$64.00 |
| 12M \$40.00 | Drive-Away, others \$38.00 |
| 16M \$202.00 | Antique, Regular \$40.00 |
| 20M \$232.00 | Antique, Personalized \$40.00 |
| 24M \$297.00 | Amateur Radio \$1.00 + standard fee |
| 26M \$412.00 | Special Interest \$26.00 |
| 30M \$412.00 | National Guard standard fee |
| 36M \$475.00 | Pearl Harbor Survivor standard fee |
| 42M \$575.00 | Disabled standard fee |
| 48M \$705.00 | Purple Heart standard fee |
| 54M \$905.00 | Veteran standard fee |
| 60M \$1,145.00 | Educational Institution varies |
| 66M \$1,345.00 | Disabled Veteran, Ex-POW free |
| 74M \$1,670.00 | Medal of Honor free |
| 80M \$1,870.00 | Firefighter standard fee |
| 85.5M \$2,070.00 | Veterans standard fee |
| Local, 6000 Mile & Custom Harvest Trucks to: | Emergency Medical Services standard fee |
| 16M \$162.00 | Breast Cancer Research and Outreach standard fee |
| 20M \$202.00 | Support Kansas Arts standard fee |
| 24M \$232.00 | Boy Scouts of America standard fee |
| 26M \$277.00 | Vietnam Veteran standard fee |
| 30M \$277.00 | Pet Friendly standard fee |
| 36M \$315.00 | Motorcycles \$16.00 |
| 42M \$345.00 | Motor Bikes \$11.00 |
| 48M \$415.00 | Dealer, full-privilege \$350.00 |
| 54M \$515.00 | Dealer, regular, first \$275.00 |
| 60M \$615.00 | Dealer, regular, others \$25.00 |
| 66M \$715.00 | Personalized (one-time) \$40.00 |
| 74M \$895.00 | Highway Patrol and Training Surcharge \$2.00 |
| 80M \$1,025.00 | Law Enforcement Training Center Surcharge \$1.25 |
| 85.5M \$1,145.00 | Division of Vehicles Modernization Surcharge \$4.00 |
| Farm Truck - gross weight to: | Interstate |
| 16M \$57.00 | 72 Hour \$26.00 |
| 20M \$142.00 | 30 Day varies by weight |
| 24M \$152.00 | Apportioned & Qtrtr varies by weight |
| 26M \$172.00 | Job Hunter's Permit \$26.00 |
| 36M \$172.00 | Modified Cab Card \$1.00 |
| 54M \$175.00 | Replacement Cab Card \$3.00 |
| 60M \$325.00 | Driver License Fees |
| 66M \$505.00 | Class A/B \$24 (varies by age) |
| >66M \$745.00 | Class C \$18 (varies by age) |
| County Qtrtr Pay 1/4 of annual fee | Class M \$12.50 (varies by age) |
| County 72 Hour \$26.00 | CDL Class A, B or C \$18.00 |
| County 30 Day varies by weight | CDL Endorsements/each \$10.00 |
| | CDL Instruction Permit \$5.00 |
| | Instructional Permit varies by type |
| | Farm Permit \$12.00 |
| | Identification Card \$14.00 |
| | Senior (age 65 and over)/ \$10.00 |
| | Handicapped ID Card |
| | Exam \$3.00 |
| | Re-Exam on original application \$1.50 |
| | Photo \$8.00 |
| | DUI Exam \$25.00 |
| | Penalty \$1.00 |

* For all county-registered vehicles add \$5.00 county fee; and for new plates add a 50¢ reflector fee.

Total Vehicle Revenue Collections by Calendar Year

The Division of Vehicles is responsible for the collection of motor vehicle fees, including: titles, registration, motor carrier inspection (with the Kansas Highway Patrol), International Registration Plan, driver license, and dealer licensing. Registration is by calendar year.



| <u>Calendar Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|----------------------|-------------------------|-----------------------|
| 2017 | \$294,514,074 | 4.1% |
| 2018 | \$290,521,470 | -1.4% |
| 2019 | \$299,294,753 | 3.0% |
| 2020 | \$296,353,010 | -1.0% |
| 2021 | \$311,906,396 | 5.2% |
| 2022 | \$319,724,308 | 2.5% |

Vehicle Revenue Collections Calendar Year 2022

Vehicle Revenue Collections by Source by Calendar Year

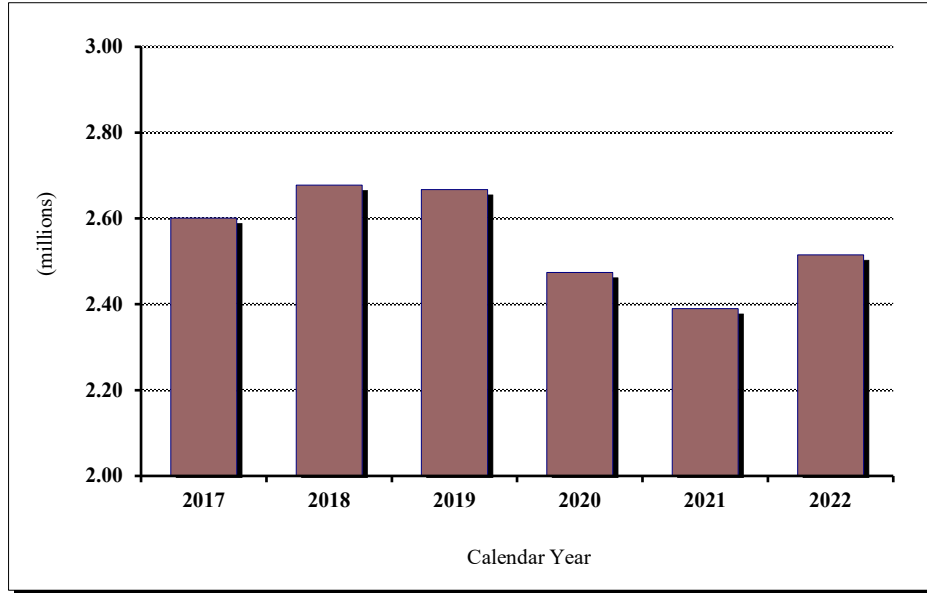
| <u>Source</u> | <u>CY 2022 Collection</u> | <u>Percent Total</u> |
|--------------------------|-------------------------------|--------------------------|
| Titles and Registration | \$201,004,722 | 62.9% |
| Interstate Apportioned | \$98,507,459 | 30.8% |
| Driver License | \$19,487,004 | 6.1% |
| Motor Carrier Inspection | \$710,762 | 0.2% |
| Dealer Fines | <u>\$14,361</u> | 0.0% |
| Total | \$319,724,308 | 100.0% |

Vehicle Revenue Collections by Distribution by Calendar Year

| <u>Funds</u> | <u>CY 2022 Collection</u> | <u>Percent Total</u> |
|-------------------|-------------------------------|--------------------------|
| State Highway | \$248,626,661 | 77.8% |
| County Funds | \$23,905,528 | 7.5% |
| Driver Safety | \$2,914,236 | 0.9% |
| Refunds | \$106,600 | 0.0% |
| Motorcycle Safety | \$98,791 | 0.03% |
| Other | <u>\$44,072,492</u> | 13.78% |
| Total | \$319,724,308 | 100.0% |

Motor Vehicle Registrations by Calendar Year

Registration is made at the county level and reported to the Division of Vehicles.



| <u>Calendar Year</u> | <u>Number Vehicle Registrations</u> | <u>Percent Change</u> |
|----------------------|-------------------------------------|-----------------------|
| 2017 | 2,601,153 | 3.8% |
| 2018 | 2,677,571 | 2.9% |
| 2019 | 2,667,505 | -0.4% |
| 2020 | 2,474,008 | -7.3% |
| 2021 | 2,390,116 | -3.4% |
| 2022 | 2,515,463 | 5.2% |

Motor Vehicle Registrations by Type, Calendar Years 2021 and 2022

Vehicle Registration by Type and Percent Change

| <u>Vehicle Type</u> | Calendar Year <u>2021</u> | Calendar Year <u>2022</u> | Percent Change |
|---------------------|---------------------------------|---------------------------------|-------------------|
| Automobiles | 1,443,653 | 1,519,366 | 5.2% |
| Trucks | 725,158 | 768,593 | 6.0% |
| Trailers | 130,125 | 133,732 | 2.8% |
| Motorcycles | 80,050 | 82,577 | 3.2% |
| Motorized Bicycles | 3,693 | 3,608 | -2.3% |
| RV ¹ | <u>7,437</u> | <u>7,587</u> | 2.0% |
| Total | 2,390,116 | 2,515,463 | 5.2% |

Vehicle Registration by Type and Percent Total

| <u>Vehicle Type</u> | Percent Total <u>2021</u> | Percent Total <u>2022</u> |
|---------------------|---------------------------------|---------------------------------|
| Automobiles | 57.39% | 60.40% |
| Trucks | 28.83% | 30.55% |
| Trailers | 5.17% | 5.32% |
| Motorcycles | 3.18% | 3.28% |
| Motorized Bicycles | 0.15% | 0.14% |
| RV ¹ | 0.30% | 0.30% |
| Total | 95.02% | 100.00% |

Notes:

1) RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995.

2) Special Registrations are now included with automobiles, trucks and motorcycles rather than being broken out separately.

Motor Vehicle Registrations by County, Calendar Year 2022

| <u>County</u> | <u>Auto</u> | <u>Truck & Bus</u> | <u>Trailer</u> | <u>Motor Cycle</u> | <u>Motor Bike</u> | <u>RV</u> | <u>Total</u> |
|---------------|-------------|------------------------|----------------|------------------------|-----------------------|-----------|--------------|
| Allen | 6,010 | 4,881 | 801 | 412 | 27 | 34 | 12,165 |
| Anderson | 4,118 | 3,634 | 816 | 267 | 15 | 33 | 8,883 |
| Atchison | 7,825 | 5,606 | 1,424 | 433 | 12 | 34 | 15,334 |
| Barber | 1,923 | 2,433 | 530 | 184 | 11 | 13 | 5,094 |
| Barton | 12,394 | 9,408 | 1,795 | 797 | 50 | 104 | 24,548 |
| Bourbon | 5,923 | 5,641 | 913 | 461 | 18 | 39 | 12,995 |
| Brown | 4,478 | 3,927 | 1,119 | 385 | 16 | 32 | 9,957 |
| Butler | 33,043 | 18,547 | 3,143 | 2,364 | 80 | 262 | 57,439 |
| Chase | 1,257 | 1,676 | 349 | 72 | 4 | 13 | 3,371 |
| Chautauqua | 1,059 | 2,270 | 274 | 122 | 0 | 7 | 3,732 |
| Cherokee | 8,128 | 7,602 | 868 | 581 | 6 | 18 | 17,203 |
| Cheyenne | 1,422 | 1,688 | 571 | 136 | 0 | 13 | 3,830 |
| Clark | 851 | 1,149 | 267 | 66 | 2 | 10 | 2,345 |
| Clay | 4,283 | 3,694 | 929 | 373 | 10 | 40 | 9,329 |
| Cloud | 4,248 | 3,783 | 984 | 330 | 16 | 48 | 9,409 |
| Coffey | 4,690 | 4,029 | 1,094 | 362 | 22 | 42 | 10,239 |
| Comanche | 682 | 1,207 | 291 | 56 | 3 | 3 | 2,242 |
| Cowley | 14,733 | 12,234 | 1,982 | 1,082 | 53 | 113 | 30,197 |
| Crawford | 17,633 | 10,273 | 1,371 | 1,093 | 77 | 45 | 30,492 |
| Decatur | 1,551 | 1,995 | 615 | 140 | 3 | 21 | 4,325 |
| Dickinson | 9,391 | 7,672 | 1,668 | 833 | 44 | 95 | 19,703 |
| Doniphan | 3,662 | 3,299 | 915 | 266 | 8 | 22 | 8,172 |
| Douglas | 59,284 | 15,972 | 2,722 | 2,294 | 242 | 237 | 80,751 |
| Edwards | 1,502 | 1,946 | 442 | 142 | 6 | 25 | 4,063 |
| Elk | 1,142 | 1,822 | 364 | 91 | 5 | 13 | 3,437 |
| Ellis | 13,855 | 9,761 | 2,660 | 1,115 | 66 | 118 | 27,575 |
| Ellsworth | 2,967 | 2,798 | 741 | 247 | 25 | 33 | 6,811 |
| Finney | 18,609 | 11,651 | 1,835 | 856 | 37 | 128 | 33,116 |
| Ford | 13,852 | 12,313 | 1,492 | 802 | 22 | 79 | 28,560 |
| Franklin | 13,380 | 9,479 | 1,950 | 1,078 | 44 | 104 | 26,035 |
| Geary | 16,791 | 6,659 | 1,176 | 1,147 | 41 | 54 | 25,868 |
| Gove | 3,329 | 3,019 | 666 | 180 | 6 | 24 | 7,224 |
| Graham | 1,093 | 1,655 | 423 | 90 | 10 | 11 | 3,282 |
| Grant | 4,392 | 3,325 | 812 | 291 | 14 | 33 | 8,867 |
| Gray | 3,019 | 3,605 | 1,019 | 274 | 3 | 48 | 7,968 |
| Greeley | 577 | 987 | 272 | 53 | 0 | 12 | 1,901 |
| Greenwood | 3,067 | 3,352 | 668 | 194 | 17 | 21 | 7,319 |
| Hamilton | 1,136 | 1,630 | 449 | 103 | 4 | 10 | 3,332 |
| Harper | 2,221 | 3,110 | 576 | 179 | 10 | 8 | 6,104 |
| Harvey | 18,345 | 8,966 | 1,555 | 1,230 | 112 | 103 | 30,311 |
| Haskell | 2,082 | 2,311 | 535 | 112 | 3 | 16 | 5,059 |
| Hodgeman | 840 | 1,633 | 480 | 58 | 3 | 8 | 3,022 |
| Jackson | 6,670 | 5,620 | 1,602 | 495 | 14 | 53 | 14,454 |
| Jefferson | 10,624 | 7,393 | 2,137 | 953 | 9 | 119 | 21,235 |
| Jewell | 1,499 | 2,394 | 1,091 | 161 | 10 | 20 | 5,175 |
| Johnson | 369,871 | 84,458 | 9,451 | 12,236 | 403 | 794 | 477,213 |
| Kearny | 2,055 | 2,192 | 724 | 119 | 2 | 9 | 5,101 |
| Kingman | 3,821 | 3,928 | 909 | 280 | 11 | 34 | 8,983 |
| Kiowa | 1,038 | 1,471 | 323 | 65 | 6 | 13 | 2,916 |
| Labette | 11,185 | 7,741 | 727 | 652 | 36 | 67 | 20,408 |
| Lane | 800 | 1,339 | 378 | 87 | 10 | 4 | 2,618 |
| Leavenworth | 40,057 | 18,264 | 4,033 | 3,068 | 52 | 254 | 65,728 |
| Lincoln | 1,616 | 1,907 | 515 | 107 | 5 | 10 | 4,160 |
| Linn | 5,700 | 5,039 | 1,272 | 527 | 16 | 67 | 12,621 |
| Logan | 1,396 | 1,708 | 431 | 135 | 6 | 12 | 3,688 |
| Lyon | 15,108 | 9,914 | 1,284 | 806 | 41 | 89 | 27,242 |
| Marion | 6,290 | 5,040 | 1,097 | 480 | 44 | 45 | 12,996 |
| Marshall | 5,162 | 5,106 | 1,305 | 463 | 20 | 36 | 12,092 |
| McPherson | 15,792 | 10,532 | 2,453 | 1,288 | 92 | 127 | 30,284 |

Motor Vehicle Registrations by County, Calendar Year 2022

| County | Auto | Truck & Bus | Trailer | Motor Cycle | Motor Bike | RV | Total |
|--------------|------------------|----------------|----------------|----------------|---------------|--------------|------------------|
| Meade | 1,890 | 2,322 | 738 | 148 | 11 | 12 | 5,121 |
| Miami | 19,690 | 11,306 | 3,137 | 1,413 | 33 | 163 | 35,742 |
| Mitchell | 3,210 | 3,500 | 986 | 246 | 10 | 45 | 7,997 |
| Montgomery | 14,386 | 9,354 | 893 | 960 | 63 | 81 | 25,737 |
| Morris | 2,787 | 2,657 | 712 | 155 | 13 | 17 | 6,341 |
| Morton | 1,212 | 1,363 | 231 | 97 | 7 | 12 | 2,922 |
| Nemaha | 5,301 | 5,082 | 1,628 | 410 | 24 | 33 | 12,478 |
| Neosho | 6,856 | 6,259 | 795 | 510 | 24 | 40 | 14,484 |
| Ness | 1,377 | 2,468 | 709 | 128 | 5 | 16 | 4,703 |
| Norton | 2,465 | 2,820 | 907 | 291 | 26 | 25 | 6,534 |
| Osage | 8,217 | 6,995 | 1,583 | 650 | 23 | 68 | 17,536 |
| Osborne | 1,912 | 2,373 | 686 | 155 | 3 | 17 | 5,146 |
| Ottawa | 2,825 | 3,385 | 822 | 266 | 17 | 15 | 7,330 |
| Pawnee | 2,206 | 2,853 | 506 | 189 | 11 | 12 | 5,777 |
| Phillips | 2,568 | 3,286 | 1,030 | 250 | 12 | 29 | 7,175 |
| Pottawatomie | 13,845 | 8,721 | 2,232 | 856 | 20 | 107 | 25,781 |
| Pratt | 3,840 | 3,868 | 719 | 315 | 9 | 29 | 8,780 |
| Rawlins | 1,341 | 1,912 | 746 | 134 | 9 | 18 | 4,160 |
| Reno | 31,502 | 17,108 | 2,813 | 2,524 | 116 | 252 | 54,315 |
| Republic | 2,408 | 2,900 | 895 | 152 | 15 | 12 | 6,382 |
| Rice | 4,576 | 3,899 | 849 | 313 | 15 | 41 | 9,693 |
| Riley | 26,499 | 9,759 | 1,558 | 1,336 | 81 | 118 | 39,351 |
| Rooks | 2,682 | 2,789 | 812 | 239 | 9 | 23 | 6,554 |
| Rush | 1,586 | 1,878 | 516 | 113 | 27 | 14 | 4,134 |
| Russell | 3,415 | 3,265 | 872 | 278 | 20 | 45 | 7,895 |
| Saline | 29,702 | 14,050 | 2,648 | 2,062 | 109 | 178 | 48,749 |
| Scott | 2,352 | 2,617 | 639 | 240 | 18 | 31 | 5,897 |
| Sedgwick | 265,868 | 110,142 | 10,060 | 13,049 | 512 | 1,197 | 400,828 |
| Seward | 9,514 | 6,071 | 855 | 365 | 30 | 27 | 16,862 |
| Shawnee | 96,433 | 32,940 | 5,247 | 4,955 | 159 | 492 | 140,226 |
| Sheridan | 1,761 | 2,332 | 673 | 138 | 14 | 17 | 4,935 |
| Sherman | 2,603 | 2,999 | 871 | 253 | 28 | 28 | 6,782 |
| Smith | 1,741 | 2,520 | 868 | 137 | 28 | 16 | 5,310 |
| Stafford | 1,861 | 2,853 | 793 | 139 | 4 | 25 | 5,675 |
| Stanton | 777 | 1,340 | 413 | 84 | 1 | 8 | 2,623 |
| Stevens | 2,436 | 2,431 | 695 | 136 | 7 | 19 | 5,724 |
| Sumner | 11,855 | 8,691 | 1,394 | 845 | 35 | 110 | 22,930 |
| Thomas | 5,512 | 4,466 | 1,118 | 467 | 17 | 41 | 11,621 |
| Trego | 1,563 | 1,951 | 724 | 151 | 9 | 23 | 4,421 |
| Wabaunsee | 3,701 | 3,390 | 916 | 228 | 9 | 33 | 8,277 |
| Wallace | 803 | 1,416 | 394 | 60 | 2 | 9 | 2,684 |
| Washington | 3,026 | 3,441 | 1,154 | 192 | 5 | 17 | 7,835 |
| Wichita | 849 | 1,823 | 395 | 112 | 8 | 12 | 3,199 |
| Wilson | 3,694 | 4,611 | 637 | 318 | 27 | 30 | 9,317 |
| Woodson | 1,421 | 1,888 | 370 | 87 | 10 | 9 | 3,785 |
| Wyandotte | 73,827 | 37,811 | 2,205 | 3,158 | 49 | 142 | 117,192 |
| Total | 1,519,366 | 768,593 | 133,732 | 82,577 | 3,608 | 7,587 | 2,515,463 |
| KVTS* | 4,355 | 1,532 | 134 | 192 | 3 | 13 | 6,229 |

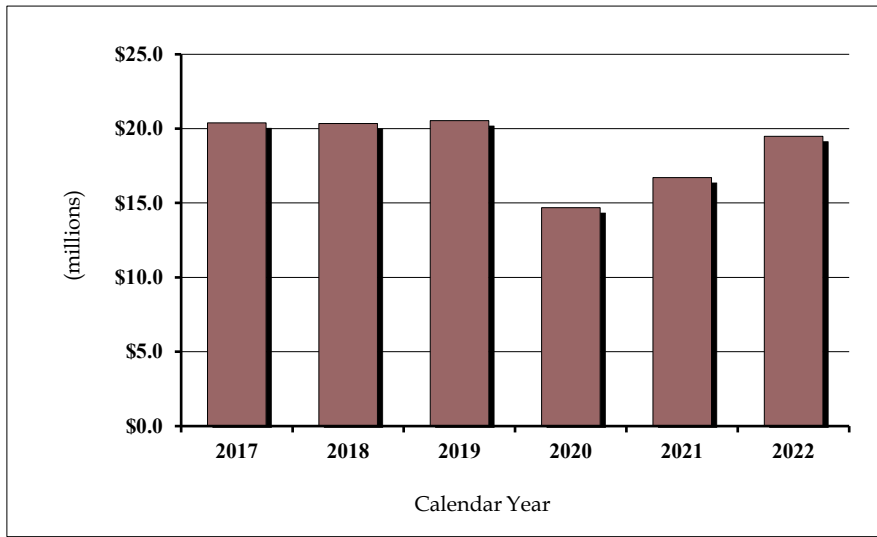
2,521,692

* KVTS (Kansas Vehicle Title Services Company) is excluded because it does not actually issue registrations. Special plate registrations are included in the appropriate vehicle category.

The above figures reflect registrations sold in the counties and reported to the Department of Revenue, Division of Vehicles, and should not be construed to be an exact number on the highways of the state.

Driver License Fee Collections by Calendar Year

Driver licenses are issued by the Division of Vehicles for the operation of motor vehicles. The Division also issues Identification Cards. During the 1997 Legislative Session, House Bill 2073 was enacted. The bill extended the license renewal cycle from four to six years for licensed drivers between the ages of 21 and 65. All fees increased to the six-year rate at the previous cost per year.



| <u>Calendar Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|----------------------|-------------------------|-----------------------|
| 2017 | \$20,397,716 | -1.4% |
| 2018 | \$20,355,645 | -0.2% |
| 2019 | \$20,547,273 | 0.9% |
| 2020 | \$14,683,129 | -28.5% |
| 2021 | \$16,705,387 | 13.8% |
| 2022 | \$19,487,004 | 16.7% |

Driver Licenses by Age and License Class, Calendar Year 2022

Kansas Drivers by Age Category

| <u>Age Category</u> | <u>Calendar Year</u> <u>2022</u> | <u>Percent of Total</u> <u>By Age</u> |
|--------------------------------|-------------------------------------|--|
| 14 and 15 (restricted license) | 12,124 | 0.6% |
| 16 - 24 | 275,636 | 13.4% |
| 25 - 49 | 811,285 | 39.5% |
| 50 - 64 | 472,730 | 23.0% |
| 65 and over | <u>480,698</u> | 23.4% |
| Total by Age | 2,052,473 | 100.0% |

Note: New Driver License system launched in 2018

Kansas Drivers by License Class

| <u>License Class*</u> | <u>Calendar Year</u> <u>2022</u> | <u>Percent of Total</u> <u>By Class</u> |
|-----------------------|-------------------------------------|--|
| Class CDL | 161,397 | 7.9% |
| Class A & B | 28,373 | 1.4% |
| Class C | 1,694,315 | 82.5% |
| Class M** | <u>168,388</u> | 8.2% |
| Total | 2,052,473 | 100.0% |

* Classes:

CDL: Commercial Driver License only, and in combinations A, B, C

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

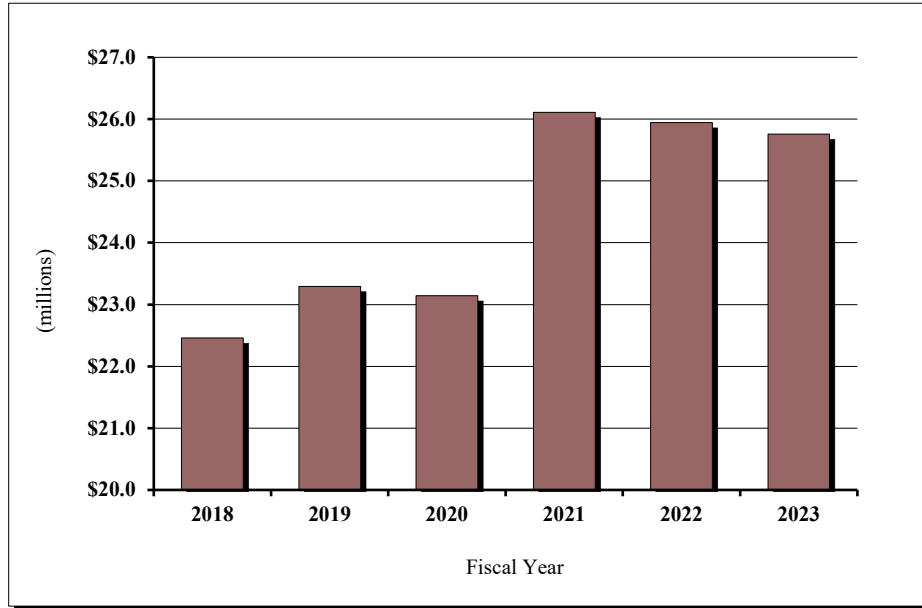
Class C: regular automobile

Class M: motorcycle only, and in combinations AM, BM, CM:

Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

| | Fiscal Year <u>2022</u> | Fiscal Year <u>2023</u> | Percent <u>Change</u> |
|--------------------------|----------------------------|----------------------------|--------------------------|
| Alcohol and Spirits | \$14,049,030 | \$14,049,492 | 0.0% |
| Fortified and Light Wine | \$1,592,563 | \$1,458,031 | -8.4% |
| Strong Beer | \$10,213,168 | \$10,167,112 | -0.5% |
| Cereal Malt Beverage | <u>\$89,871</u> | <u>\$81,181</u> | -9.7% |
| Total | \$25,944,632 | \$25,755,816 | -0.7% |

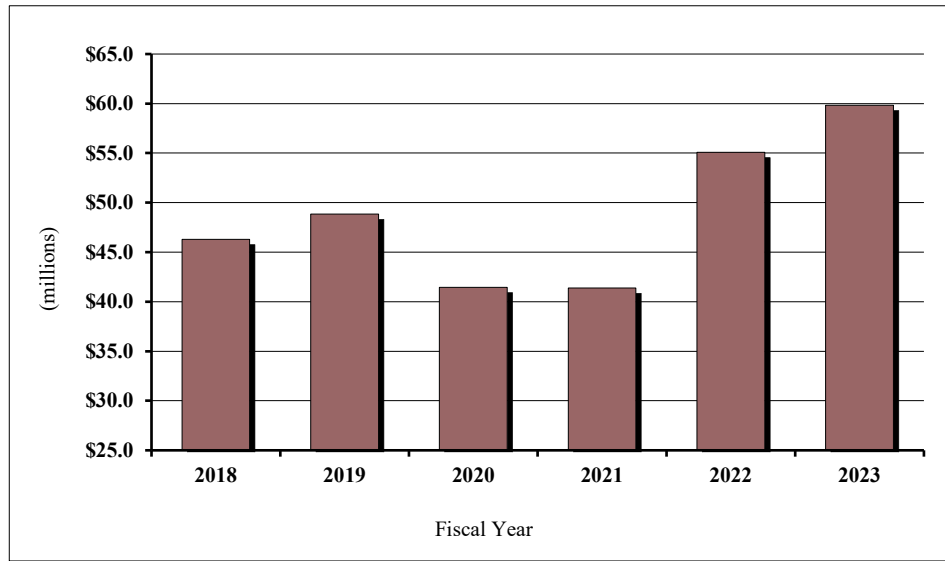


Total Gallonge Tax by Fiscal Year

| Fiscal <u>Year</u> | Amount <u>Collected</u> | Percent <u>Change</u> |
|-----------------------|----------------------------|--------------------------|
| 2018 | \$22,460,337 | 1.8% |
| 2019 | \$23,294,401 | 3.7% |
| 2020 | \$23,142,054 | -0.7% |
| 2021 | \$26,108,267 | 12.8% |
| 2022 | \$25,944,632 | -0.6% |
| 2023 | \$25,755,816 | -0.7% |

Liquor Excise Tax Gross Receipts

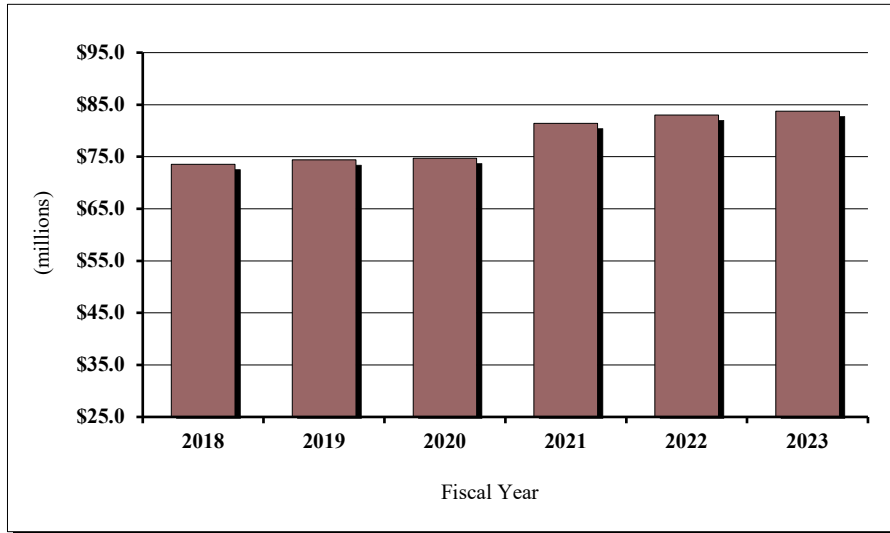
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking establishment selling to customers for on-premise consumption). The tax is also imposed on the acquisition cost of alcoholic liquor used in free samples offered by clubs and drinking establishments. Seventy percent of the tax collection is returned to the locality from which collected; 25% is credited to the State General Fund; and 5% to the Community Alcoholism and Intoxication Programs Fund. This tax is collected by the Division of Tax Operations rather than the Division of Alcoholic Beverage Control.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2018 | \$46,290,242 | 4.6% |
| 2019 | \$48,853,738 | 5.5% |
| 2020 | \$41,447,367 | -15.2% |
| 2021 | \$41,383,714 | -0.2% |
| 2022 | \$55,088,470 | 33.1% |
| 2023 | \$59,828,999 | 8.6% |

Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is an 8% tax imposed on alcohol sold for off-premise consumption. The tax is imposed on alcoholic liquor and effective April 2019, also cereal malt beverages sold by retail liquor stores, microbreweries, microdistilleries, and farm wineries to Kansas consumers, or sold by distributors to Kansas clubs, drinking establishments or caterers. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2018 | \$73,545,647 | 2.7% |
| 2019 | \$74,381,927 | 1.1% |
| 2020 | \$74,703,013 | 0.4% |
| 2021 | \$81,386,843 | 8.9% |
| 2022 | \$83,038,681 | 2.0% |
| 2023 | \$83,772,145 | 0.9% |

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2023 Total Liquor Taxes and Fees - Gross Receipts

| | Fiscal Year <u>2023</u> | Percent <u>Total</u> |
|------------------------|------------------------------------|---------------------------------|
| Gallonage Tax | \$25,755,816 | 14.8% |
| Liquor Excise Tax | \$59,828,999 | 34.3% |
| Liquor Enforcement Tax | \$83,772,145 | 48.0% |
| Fees and Fines | <u>\$5,220,929</u> | <u>3.0%</u> |
| Total | \$174,577,889 | 100.0% |

Alcoholic Beverage Licenses Issued

| License Type | Count |
|---|--------------|
| Caterer | 127 |
| Class A Club - Social (500 members or less) | 30 |
| Class A Club - Social (Over 500 members) | 15 |
| Class A Club (Fraternal/Veterans) | 148 |
| Class B Club | 43 |
| Common Consumption Area Permit | 29 |
| Distributor - Beer | 37 |
| Distributor - Spirits | 41 |
| Distributor - Wine | 43 |
| Drinking Establishment | 2,134 |
| Drinking Establishment/Caterer | 179 |
| Farm Winery | 50 |
| Farm Winery Outlet | 13 |
| Farmers' Market Sales Permit | 15 |
| Fulfillment House | 43 |
| Hotel Drinking Establishment | 71 |
| Hotel Drinking Establishment and Caterer | 20 |
| Manufacturer's License | 7 |
| Microbrewery License | 77 |
| Microbrewery Packaging and Warehousing Facility | 1 |
| Microdistillery License | 15 |
| Microdistillery Packaging and Warehousing Facility | 3 |
| Non-Beverage Permit | 6 |
| Non-Beverage User License | 22 |
| Packaging and Warehousing Facility Permit | 2 |
| Producer | 1 |
| Public Venue License | 8 |
| Retailer's License | 726 |
| Special Order Shipping License | 1,021 |
| Supplier Permit | 1,214 |
| Temporary <u>Permit</u> (FY24 to date) | 101 |
| Total | 6,242 |

Kansas Liquor-by-the-Drink November 2022

The tax base for the liquor-by-the-drink tax is gross receipts from the sale of alcoholic liquor by clubs, caterers, drinking establishments, and temporary permit holders. This map identifies the year the county voted for liquor-by-the-drink, and where applicable, the year the county removed the 30% food requirement.

- No liquor-by-the-drink
- Liquor-by-the-drink allowed with 30% food requirement
- Liquor-by-the-drink allowed with no food requirement

