

# **STATE OF KANSAS**



## **DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT**

**FISCAL YEAR ENDING  
JUNE 30, 2010**

## Table of Contents

### Introduction

Department Officials-----	1
Organizational Chart-----	2
Telephone and FAX Numbers-----	3
Comparison of Kansas and Selected States-----	4
Tax Rates-----	9
Distribution of Taxes and Fees-----	10
By County, Income, Sales, Vehicle Property and Real Property Taxes and Per Capita--	12
Legislative Summary-----	14
Total Revenue Collections-----	17
State General Fund Collections-----	20

### Division of Tax Operations

Individual Income Tax-----	21
Corporate Income and Privilege Tax-----	27
Kansas Department of Revenue Tax Credits-----	30
Estate (Inheritance) Tax-----	34
Sales and Use Tax-----	35
Motor Fuel Tax-----	49
Mineral Tax-----	52
Cigarette, Tobacco, and Bingo Taxes-----	58
Food Sales-----	61
Homestead Refunds-----	62
Audit Assessments-----	65
Audit Collections-----	66
Recovery of Accounts Receivable by Area-----	67
Recovery of Accounts Receivable by Tax Type-----	68
Compliance Enforcement Program Return on Investment-----	69

### Division of Property Valuation

Statewide Assessed Values and Taxes-----	70
Real and Personal Property Taxes Levied-----	73
Average Countywide Levies per \$1,000 Assessed Valuation-----	75
Preliminary Property Taxes Levied by County-----	77
Motor Vehicle Property Tax by County-----	78

### Division of Vehicles

Vehicle and Driver License Fees-----	80
Total Vehicle Revenue Collections-----	81
Motor Vehicle Registrations-----	83
Driver Licensing-----	87

### Division of Alcoholic Beverage Control

Gallage Tax-----	89
Liquor Excise Tax-----	90
Liquor Enforcement Tax-----	91
Total Taxes and Fees and Number of Licenses-----	92
Liquor-by-the-Drink-----	93

# DEPARTMENT OFFICIALS

## JANUARY 2011

Nick Jordan  
Secretary of Revenue

### SECRETARIAT STAFF

Resource Management  
Jim Conant, Director

Legal Services  
David Clauser, General Counsel

Office of Policy and Research  
Richard Cram, Director

Information Services  
Dave Mannering, Chief Information Officer

Internal Audit  
Vacant, Manager

Audit Services  
Mike Boekhaus, Audit Administrator

### DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control  
Tom Groneman, Director  
Mike Padilla, Chief Enforcement Officer

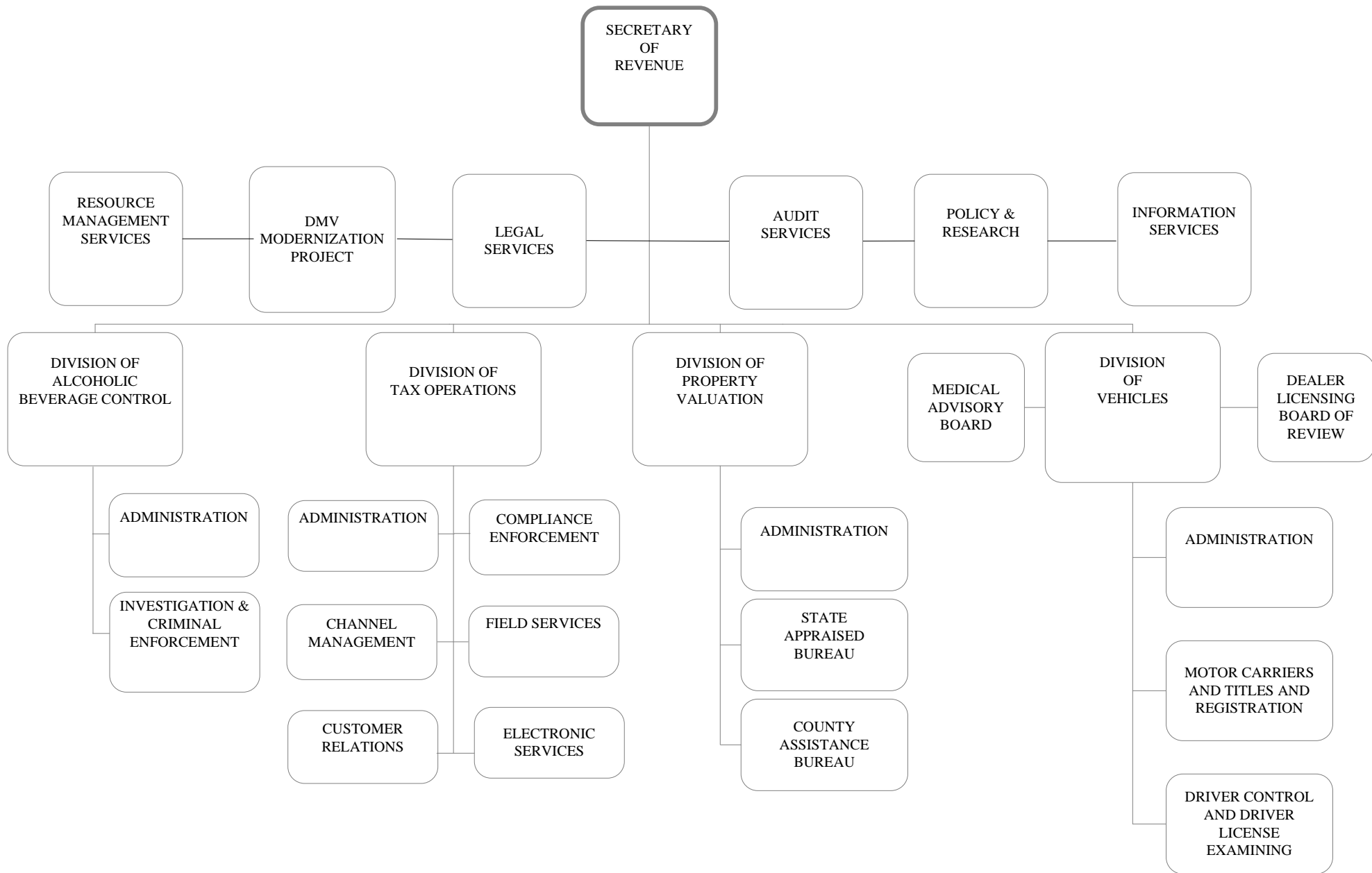
Division of Tax Operations  
Steve Stotts, Director  
Channel Management  
Troy Ledbetter, Chief Channel Management Officer  
Customer Relations  
Ken Rakestraw, Chief Customer Relations Officer  
Compliance Enforcement  
Jeff Scott, Chief Compliance Enforcement Officer  
Electronic Services  
Gary Centlivre, Chief Electronics Officer

Division of Property Valuation  
Mark Beck, Director

Division of Vehicles  
Carmen Alldritt, Director  
Driver Control  
Marcy Ralston, Chief of Driver Control  
Driver Licensing  
Terry Mitchell, Chief of Driver Licensing  
Motor Carrier Services  
Deann Williams, Chief of Motor Carrier Services  
Titles and Registration  
Michael McLinn, Chief of Titles and Registrations

**ORGANIZATION CHART**  
**KANSAS DEPARTMENT OF REVENUE**

January 1, 2010



**Selected Kansas Department of Revenue Telephone and FAX Numbers**

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
TTY (Hearing Impaired)	(785) 296- 3946	Bingo Tax	(785) 296- 6127
Collections	(785) 296- 6121	Cigarette and Tobacco Products	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6117	Corporate Income Tax	(785) 368- 8222
Human Resources	(785) 296- 3077	Dealer Licensing	(785) 296- 3626
TTY (Hearing Impaired)	(785) 296- 3077	Driver Control	(785) 296- 3671
Property Valuation Division	(785) 296- 2365	Driver License Examination	(785) 296- 3963
Secretary of Revenue's Office	(785) 296- 3041	Driver License Examination, Burlingame	(785) 266- 7380
Taxation	(785) 368- 8222	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6461	Electronic Filing	(785) 296- 4066
Vehicles	(785) 296- 3601	Environmental Assurance Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 3613	Estate Tax	(785) 368- 8222
		Fiduciary	(785) 368- 8222
Taxpayer Advocate	(785) 296- 2473	Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
		Individual Income Estimated Tax	(785) 368- 8222
For registration to remit taxes:		Individual Income Tax	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Intangibles Tax	(785) 368- 8222
		Liquor Enforcement Tax	(785) 368- 8222
Billing and tax inquiries:		Liquor Drink Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Mineral Taxes	(785) 368- 8222
Refund Information Line	1(800) 894- 0318	Motor Carrier Services	(785) 296- 6541
		Motor Carrier Central Permit	(785) 368- 6501
For audit inquiries:		Motor Fuel Taxes	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 296- 7713
For legal inquiries:		Tax Appeals Section	(785) 296- 8460
Legal Services Bureau	(785) 296- 2381	Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
For revenue collection statistical inquiries:		Vehicle Rental Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296- 3082	Vehicle Titles and Registration	(785) 296- 3621
		Water Protection Fee	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Withholding Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 631- 0296		
Wichita Audit Office	(316) 337- 6163		
Wichita Collections Office	(316) 337- 6153		
Wichita Assistance Center	(316) 337- 6140		

FAX Numbers:			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Meridian	(316) 942- 5281
Audit Services	(785) 296- 0531	Human Resources	(785) 296- 1107
Customer Relations-Business Segment	(785) 296- 2073	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Cigarette/Liquor	(785) 291- 3968	Mineral Tax/Motor Fuel Tax	(785) 296- 4993
Customer Relations-Corporate	(785) 296- 2644	Motor Carrier Services	(785) 296- 6548
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Motor Carrier Services Central Permit	(785) 296- 6558
Customer Relations-Misc Tax	(785) 291- 3968	Policy and Research	(785) 296- 7928
Customer Relations-Motor Fuel	(785) 296- 4993	Property Valuation Division	(785) 296- 2320
Customer Relations-Wage Earner	(785) 296- 8989	Secretary of Revenue & Secretariat	(785) 368- 8392
Driver Control	(785) 296- 6851	Taxation, Director's Office	(785) 296- 8974
Driver License: Kansas City Regional	(913) 287- 9323	Taxpayer Assistance	(785) 291- 3614
Driver License: Topeka, Docking	(785) 296- 0691	Titles and Registration	(785) 296- 3852
Driver License: Topeka, Burlingame	(785) 266- 7382	Wichita Audit Office	(316) 337- 6162
Driver License: Wichita, Parklane	(316) 682- 8125	Wichita Collections Office	(316) 337- 6162

## Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2010

	<b>Beer Per Gallon</b>	<b>Wine Per Gallon</b>	<b>Cigarette Per Pack</b>	<b>Motor Fuel Per Gallon<sup>a</sup></b>
Colorado	\$0.08	\$0.28	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$1.36	\$0.22
<b>Kansas</b>	<b>\$0.18</b>	<b>\$0.30</b>	<b>\$0.79</b>	<b>\$0.25</b>
Missouri	\$0.06	\$0.42	\$0.17	\$0.173
Nebraska	\$0.31	\$0.95	\$0.64	\$0.277
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

a) The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the avg sale price, the avg rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline: CA, CO, GA, IL, IN, MI, NY

Source: 2010 Facts and Figures How Does Your State Compare? [www.taxfoundation.org](http://www.taxfoundation.org)

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	2008-09 <u>% change</u>	Descending	
							<u>Rank</u> <u>2008</u>	<u>Rank</u> <u>2009</u>
Colorado	\$37,611	\$39,612	\$41,192	\$42,377	\$41,344	-2.4%	1	1
Iowa	\$31,575	\$32,741	\$34,916	\$36,680	\$36,751	0.2%	5	4
Kansas	\$32,130	\$34,525	\$36,525	\$37,978	\$37,916	-0.2%	2	3
Missouri	\$31,202	\$32,514	\$33,964	\$35,228	\$35,676	1.3%	6	5
Nebraska	\$32,847	\$34,053	\$36,372	\$37,730	\$38,081	0.9%	3	2
Oklahoma	\$30,237	\$32,755	\$34,997	\$36,899	\$35,268	-4.4%	4	6
United States	\$34,690	\$36,794	\$38,615	\$39,751	\$39,138	-1.5%		

### Per Capita Disposable Personal Income

	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	2008-09 <u>% change</u>	Descending	
							<u>Rank</u> <u>2008</u>	<u>Rank</u> <u>2009</u>
Colorado	\$33,221	\$34,632	\$35,697	\$37,039	\$37,418	1.0%	1	1
Iowa	\$28,484	\$29,285	\$31,134	\$32,919	\$33,734	2.5%	5	4
Kansas	\$28,701	\$30,558	\$32,111	\$33,642	\$34,528	2.6%	3	3
Missouri	\$27,913	\$28,892	\$30,022	\$31,339	\$32,623	4.1%	6	5
Nebraska	\$29,520	\$30,266	\$32,237	\$33,678	\$34,824	3.4%	2	2
Oklahoma	\$27,183	\$29,214	\$31,195	\$33,143	\$32,370	-2.3%	4	6
United States	\$30,508	\$32,263	\$33,665	\$34,949	\$35,553	3.8%		

### Disposable Personal Income as Percent of Personal Income

	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>
Colorado	88.3%	87.4%	86.7%	87.4%	90.5%
Iowa	90.2%	89.4%	89.2%	89.7%	91.8%
Kansas	89.3%	88.5%	87.9%	88.6%	91.1%
Missouri	89.5%	88.9%	88.4%	89.0%	91.4%
Nebraska	89.9%	88.9%	88.6%	89.3%	91.4%
Oklahoma	89.9%	89.2%	89.1%	89.8%	91.8%
United States	87.9%	87.7%	87.2%	87.9%	90.8%

\* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2010, <http://www.bea.gov/scb/pdf/2010>

## Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, January 2010

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions		Standard Deductions	
			Up To	Over	Single	Dependents	S	M/J
Colorado	4.63%	1	-----Flat Rate-----		-	-	-	-
Iowa	0.36%-8.98%	9	\$1,407	\$63,315	\$1,780	\$4,390	\$1,750	\$4,310
<b>Kansas</b>	<b>3.5%-6.45%</b>	<b>3</b>	<b>\$15,000</b>	<b>\$30,000</b>	<b>\$2,250</b>	<b>\$2,250</b>	<b>\$3,000</b>	<b>\$6,000</b>
Missouri	1.5%-6.0%	10	\$1,000	\$9,000	\$2,100	\$1,200	\$5,700	\$11,400
Nebraska	2.56%-6.84%	4	\$2,400	\$27,000	\$118	\$118	\$5,700	\$11,400
Oklahoma	0.5%-5.5%	7	\$1,000	\$8,700	\$1,000	\$1,000	\$4,250	\$8,500

State Notes:

**Iowa** has a statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation.

**Iowa and Missouri** allow some or all of federal income tax paid to be deducted from state taxable income.

**Kansas, Nebraska** effectively double bracket widths for married couples filing jointly. **Oklahoma** increases, but does not double, all or some bracket widths for joint filers. **Iowa and Missouri** do not adjust their brackets for joint filers.

**Iowa, Missouri** have county or city level income taxes, in Iowa the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction is 0.3%, in Missouri it is 0.12%.

Source: State Individual Income Tax Rates, [http://www.taxfoundation.org/files/state\\_ind\\_income\\_rates](http://www.taxfoundation.org/files/state_ind_income_rates)



## 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, 2009.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA and MTC definitions for 3-factor; all income apportionable business income under 2-factor.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Abides by MTC regulations	All income is presumed to be business income.	NA
Tax Base nonbusiness income	MTC definitions for 3-factor; all income is apportionable business income under 2-factor; apply both a transactional and a functional test.	Income not earned as part of a unitary business.	Any income other than business income.	Abides by MTC regulations	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	4% ≤\$50,000 3.1% > \$50,000	6.25%	\$0-50,000: 5.58% \$50,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2010 Multistate Corporate Tax Guide, Volume I

## 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, 2009.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	5.3%	4.225%	5.0%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<u>Monthly</u> :Tax Liability>=\$300/mo <u>Quarterly</u> :Tax Liability<\$300/mo <u>Annually</u> :Tax Liability<\$15/mo	<u>Monthly</u> :Tax due>\$500/mo <u>Quarterly</u> :Tax due=\$120 and \$6,000/yr <u>Annually</u> :Tax Liability<\$120/yr	<u>Monthly</u> :Tax Liability>\$3,200/yr <u>Quarterly</u> :Tax Liability<\$3,200/yr <u>Annually</u> :Tax Liability<\$80/yr	<u>Monthly</u> :Tax Liability>=\$500 sales tax/mo <u>Quarterly</u> :Tax Liability>\$45 but <\$500 sales tax/mo <u>Annually</u> :Tax Liability<\$45 sales tax/qr	<u>Monthly</u> :Tax Liability>\$3,000/yr <u>Quarterly</u> :Tax Liability=\$900-\$3,000/yr <u>Annually</u> :<\$900 sales/yr	<u>Monthly</u> :Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year <u>Semi-monthly</u> :>\$25,000 in sales tax liability <u>Twice a year</u> : \$50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	see <a href="http://www.revenue.state.co.us/pdf/drp1002.pdf">www.revenue.state.co.us/pdf/drp1002.pdf</a>	1% - 2% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, specific geographic areas	city, county, special districts	city, county	city, county, transportation and hospital authorities

\*NA Information not available

Source: 2010 Multistate Corporate Tax Guide, Volume II

**Selected Kansas Tax Rates with Statutory Citation**

K.S.A.:

<b>Bingo Tax</b>							79-4704
Bingo faces	\$0.002						
Retail price - Instant	1.00%						
<b>Car Line Tax/gross earnings</b>		2.5%					79-907
<b>Cigarette Tax</b>	Package of 20	\$0.79	Package of 25	\$0.99			79-3310
<b>Corporation Tax</b>	total taxable income @	4.00%	plus	3.10%	surtax on taxable income over \$50,000	7.100% (TY08)	79-32,110
	total taxable income @	4.00%	plus	3.05%	surtax on taxable income over \$50,000	7.050% (TY09)	79-32,110
<b>Corporate Franchise Tax</b>	TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more TY11 and after, no franchise tax.						79-5401
<b>Drycleaning</b>							
Environmental Surcharge/gross receipts		2.5%					65-34,141
Solvent Fee (chlorinated)/gallon		\$5.50					65-34,150
Solvent Fee (non-chlorinated)/gallon		\$0.55					65-34-151
<b>Drug Stamp Tax</b>							79-5202
<u>Marijuana:</u>			<u>Controlled Substance:</u>				
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						
<b>Environ. Fee/gallon petroleum product</b>	\$0.01		each of two funds has maximum and minimum limits				65-34,117
<b>Estate Tax</b>							
TY 06 Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax"							
	TY 07 and TY 08		TY07			TY08	
Not over \$1,000,000			Zero			Zero	79-15,102
Over \$1,000,000 but not over \$2,000,000			3% of excess over \$1,000,000			1% of excess over \$1,000,000	79-15,126
Over \$2,000,000 but not over \$5,000,000			\$30,000 + 6% of excess over \$2,000,000			\$10,000 + 2% of excess over \$2,000,000	
Over \$5,000,000 but not over \$10,000,000			\$210,000 + 8% of excess over \$5,000,000			\$70,000 + 5% of excess over \$5,000,000	
Over \$10,000,000			\$610,000 + 10% of excess over \$10,000,000			\$320,000 + 7% of excess over \$10,000,000	
<b>Individual Income Tax</b>							79-32,110
Tax Rates, Resident, married, joint							
taxable income not over	\$30,000	@	3.50%				
taxable income not over	\$60,000	@	\$1,050 plus	6.25%	over \$30,000		
taxable income over	\$60,000	@	\$2,925 plus	6.45%	over \$60,000		
Tax Rates, Resident, others							
taxable income not over	\$15,000	@	3.50%				
taxable income not over	\$30,000	@	\$525 plus	6.25%	of excess over \$15,000		
taxable income over	\$30,000	@	\$1,462.50 plus	6.45%	of excess over \$30,000		
<b>Liquor Gallonage Tax</b>							
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
<b>Liquor Excise Tax (Drinking Establishments)</b>	10.00%		Gross receipts				79-41a02
<b>Liquor Enforcement (Liquor Stores)</b>	8.00%		Gross receipts				79-4101
<b>Mineral Tax</b>							79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit			
Gas/gross taxable value	8.00%	with	3.67%	property tax credit			
Coal/ton	\$1.00						
<b>Motor Fuel Tax/per Gallon</b>							
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/120 CF = gallon	\$0.23						KAR. 92-14-9
Trip Permits/each	\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)						79-34,118
<b>Oil Inspection Fee/barrel (50 gallons)</b>	\$0.015/barrel						55-426
<b>Privilege Tax</b>							
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
<b>Property Tax (State levy) Assessed Valuation</b>			1.5 mills				76-6b01
State School District Finance Levy			20 mills				76-6b02
<b>Sales and Use Tax</b>							
State Retailers Sales Tax	5.3%	6.3%	eff July 1 2010				79-3603
State Compensating Use Taxes	5.3%	6.3%	eff July 1 2010				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
<b>Sand Royalty/per ton</b>	\$0.15/ton						70a-102
<b>Tire Tax/per tire (New Tires)</b>	\$0.25						65-3424
<b>Tobacco Tax (wholesale price)</b>	10.00%						79-3371
<b>Vehicle Rental Excise Tax/gross receipts</b>	3.5%		for rentals not exceeding 28 days				79-5117
<b>Water Protection Fee/1,000 gallons</b>	\$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.)							
<b>Clean Drinking Water Fee/1,000 gallons</b>	\$0.030						82a-2101

**FY 2010 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
<b>Bingo Enforcement Tax</b>	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
<b>Cigarette &amp; Tobacco Taxes</b>		State General Fund				79-3387
<b>Corporate Income</b>		State General Fund				79-32,105
<b>Corporate Franchise Tax</b>		State General Fund				79-5401
<b>Drug Stamp Tax</b>		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
<b>Drycleaning Environmental Surcharge</b>		Drycleaning Facility Release Trust Fund				65-34,141
<b>Drycleaning Solvent Fees</b>		Drycleaning Facility Release Trust Fund				
<b>Environmental Assurance Fee</b>		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
<b>Estate Tax</b>		State General Fund				79-15,100
<b>Individual Income</b>		State General Fund				79-32,105
						then and 2% (of withholding) to IMPACT Fund.
<b>Liquor Gallonage Tax (d)</b>	10% of alcohol & spirits to balance	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
		State General Fund				41-501
<b>Liquor Enforcement Tax</b>		State General Fund				79-4108
<b>Liquor Excise Tax</b>	25%	State General Fund, then				79-41a03
	70%	Local Alcoholic Liquor Fund		to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			15th of Mar, June, Sept, Dec	79-41a03
<b>Minerals (Severance) Tax</b>	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 7.44% in FY10; 9.93% in FY11 - distrib made in October)				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
<b>Oil Inspection Fee</b>	2/3	State General Fund				55-427
	1/3	Petroleum Inspection Fee Fund until \$100,000 in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
<b>Motor Fuel Taxes</b>	\$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	\$50 thousand/qrtr	Kansas Qualified Biodiesel Fuel Producer Incentive Fund				79-34,156
	\$625 thousand/qrtr	County Equalization & Adjustment Fund			15th of Jan, April, July, Oct	79-3425c
		33.63% Special City/County Highway Fund				79-34,142
		66.37% State Highway Fund				
<b>Motor Vehicle Rental Excise Tax</b>		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
<b>Privilege Tax</b>		State General Fund				79-1112
<b>Property Tax (Statewide Assessed Value)</b>	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
<b>Property Tax - Motor Carrier</b>		State General Fund				79-6a04, 6a10
		then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
<b>Property Tax - Motor Vehicle</b>		County Treasurers				79-5109
		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
<b>Private Car Line Tax</b>		Car Company Tax Fund				79-917
		then		State General Fund	four months after deposit to CCTF	79-917
<b>Sand Royalty</b>		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 2010 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

Annual Report

	Amounts (if not 100%)	Transfer	Fund	Transfer Dates	K.S.A.: (a)
<b>Sales and Use (State)</b>		87.7%	State General Fund		79-3620, 3710
		12.3%	State Highway Fund		
<b>Tires Excise Tax (New Tires)</b>	Waste Tire Management Fund				65-3424
<b>Transient Guest</b>	98% County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2% State General Fund				12-1694
					12-1694
<b>Water Protection Fee</b>	State Water Plan Fund				82a-951, KAR 28-15-12
<b>Clean Water Drinking Fee</b>	95.3% State Water Plan Fund				
	4.7% State Highway Fund				82a-2101
<b>Vehicle Title and Registration Fees (b)</b>	County Treasurers				8-145, 8-145d
	then remainder to State Highway Fund & \$3.50 per title to Kansas Highway Patrol Mtr Veh Fund/\$4.00 to Veh Mod Fund until Jan 1, 2013				8-145
<b>Vehicle Dealers</b>	50% Dealers and Mfgr Fee Fund				8-2425
<del>Full Privilege Plates</del>	50% County Treasurer Veh Lic Fee Fund				
<b>Veh Dealers Regular Plates</b>	State Highway Fund				8-2418
<b>Driver License Fees (c)</b>	37.5% class C & 20% classes A, B, M & 20% CDL State Safety Fund				8-267
	20% class M Motorcycle Safety Fund				
	\$2 each CDL Truck Driver Training Fund				
	balance State Highway Fund				
<b>DUI Reinstatement Fee</b>	50% Alcohol Intoxication Program	20%	Forensic Lab/Mat Fee Fund		8-241
	20% Juvenile Detention Facility	10%	Driving Under the Influence Equip Fund		
<b>Failure to Comply Reinstatement Fee (collected by court)</b>	50% Vehicle Operating Fund				8-2110
	37.5% Alcohol Intoxication Program				
	12.5% Juvenile Detention Facility				

a K

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Notes:

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

(b) County retains: 75¢ for each registration; \$2 for each title; \$5.00 registration service fee; and up to \$15,000/year for extra compensation.

\$5 fee for registration of antique vehicles is retained (K.S.A. 8-167(b)). \$3.00 of each title application goes to the VIPS/CAMA Technology Hardware Fund.

Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional \$3.00 fee. All of this fee is deposited into the Repossessed Certificates of Title Fee Fund.

(c) 20% of CDL Classes A, B and C (after a \$2 credit to Truck Driver Training Fund) goes to the State Safety Fund.

(d) the 10% is from alcohol and spirits collections only.

Kansas Department of Revenue

# 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)	FY 10	(Per cap)	TY 09	(Per cap)	(Per cap)	(Per cap)
	TY 08	TY 08		FY 10	TY 09	TY 09	TY 09	TY 09
Allen	\$7,223,130	\$542	\$7,175,432	\$543	\$1,630,749	\$124	\$14,128,760	\$1,070
Anderson	\$4,298,815	\$538	\$2,999,054	\$381	\$998,365	\$127	\$10,772,877	\$1,369
Atchison	\$8,307,248	\$504	\$7,381,157	\$450	\$1,712,187	\$104	\$18,022,349	\$1,098
Barber	\$4,225,116	\$904	\$3,619,725	\$788	\$587,926	\$128	\$14,148,283	\$3,080
Barton	\$23,041,916	\$832	\$21,885,413	\$797	\$4,263,435	\$155	\$35,197,621	\$1,282
Bourbon	\$6,279,577	\$423	\$6,934,444	\$466	\$1,604,167	\$108	\$13,841,740	\$930
Brown	\$5,189,107	\$518	\$5,539,504	\$558	\$1,042,066	\$105	\$12,380,594	\$1,247
Butler	\$62,458,080	\$983	\$29,637,194	\$462	\$8,755,960	\$137	\$91,605,385	\$1,429
Chase	\$1,401,939	\$500	\$819,502	\$293	\$332,626	\$119	\$5,157,770	\$1,843
Chautauqua	\$2,529,578	\$671	\$1,029,005	\$275	\$477,209	\$127	\$4,716,091	\$1,259
Cherokee	\$6,227,834	\$295	\$5,461,694	\$259	\$1,871,574	\$89	\$15,547,714	\$738
Cheyenne	\$1,519,003	\$554	\$1,099,112	\$407	\$319,269	\$118	\$4,568,105	\$1,692
Clark	\$1,588,810	\$754	\$796,241	\$383	\$374,605	\$180	\$8,123,253	\$3,904
Clay	\$5,081,773	\$574	\$3,862,375	\$444	\$1,053,077	\$121	\$10,568,531	\$1,214
Cloud	\$4,674,140	\$494	\$6,709,826	\$724	\$1,311,731	\$142	\$11,452,785	\$1,236
Coffey	\$6,641,028	\$790	\$3,788,359	\$449	\$672,305	\$80	\$34,275,709	\$4,063
Comanche	\$1,299,677	\$667	\$1,024,404	\$547	\$273,134	\$146	\$6,250,298	\$3,337
Cowley	\$20,401,021	\$599	\$17,061,798	\$507	\$4,380,073	\$130	\$34,309,049	\$1,020
Crawford	\$18,715,518	\$482	\$19,955,654	\$513	\$3,677,460	\$95	\$30,781,253	\$792
Decatur	\$1,434,776	\$493	\$1,032,097	\$362	\$444,669	\$156	\$4,910,595	\$1,720
Dickinson	\$12,284,546	\$636	\$9,434,950	\$496	\$1,942,201	\$102	\$20,349,658	\$1,070
Doniphan	\$3,019,990	\$390	\$2,085,586	\$274	\$729,824	\$96	\$9,303,570	\$1,220
Douglas	\$80,365,688	\$700	\$66,763,589	\$574	\$9,333,739	\$80	\$132,446,592	\$1,138
Edwards	\$1,918,983	\$623	\$1,046,319	\$341	\$428,262	\$139	\$6,577,090	\$2,142
Elk	\$1,272,798	\$418	\$780,864	\$260	\$418,377	\$139	\$4,117,134	\$1,372
Ellis	\$25,216,030	\$907	\$28,735,877	\$1,036	\$2,977,444	\$107	\$36,274,330	\$1,308
Ellsworth	\$3,694,261	\$591	\$2,484,892	\$402	\$826,197	\$134	\$9,129,016	\$1,477
Finney	\$23,209,913	\$566	\$30,478,469	\$724	\$3,498,564	\$83	\$57,919,717	\$1,377
Ford	\$18,229,299	\$548	\$23,395,102	\$694	\$4,291,879	\$127	\$39,557,523	\$1,174
Franklin	\$15,441,188	\$581	\$12,213,177	\$462	\$2,818,712	\$107	\$28,686,294	\$1,085
Geary	\$10,092,446	\$324	\$21,072,285	\$664	\$2,544,775	\$80	\$28,816,342	\$908
Gove	\$1,869,302	\$734	\$1,970,775	\$795	\$391,763	\$158	\$5,717,452	\$2,305
Graham	\$1,818,160	\$701	\$1,838,996	\$755	\$366,014	\$150	\$8,193,343	\$3,365
Grant	\$5,633,605	\$762	\$5,012,643	\$682	\$677,097	\$92	\$31,691,244	\$4,310
Gray	\$5,004,980	\$880	\$2,291,226	\$382	\$1,008,223	\$168	\$9,377,924	\$1,562
Greeley	\$1,268,233	\$1,002	\$560,455	\$454	\$267,134	\$216	\$5,147,923	\$4,172
Greenwood	\$3,335,560	\$486	\$2,200,096	\$330	\$986,656	\$148	\$8,236,933	\$1,236
Hamilton	\$1,725,108	\$656	\$1,102,537	\$420	\$355,415	\$135	\$9,601,449	\$3,658
Harper	\$4,280,423	\$731	\$3,131,772	\$553	\$845,588	\$149	\$11,172,760	\$1,972
Harvey	\$26,208,435	\$778	\$17,486,375	\$511	\$3,398,146	\$99	\$30,273,084	\$884
Haskell	\$3,152,271	\$804	\$2,146,867	\$536	\$350,692	\$88	\$19,797,427	\$4,942
Hodgeman	\$976,188	\$501	\$643,025	\$337	\$396,717	\$208	\$6,325,565	\$3,319
Jackson	\$7,476,163	\$565	\$4,708,385	\$351	\$1,475,842	\$110	\$12,101,923	\$902
Jefferson	\$13,406,263	\$728	\$4,244,320	\$233	\$2,295,739	\$126	\$19,503,148	\$1,071
Jewell	\$1,659,164	\$528	\$828,283	\$271	\$541,242	\$177	\$5,568,239	\$1,820
Johnson	\$690,628,618	\$1,293	\$462,836,195	\$853	\$69,970,016	\$129	\$912,346,298	\$1,681
Kearny	\$3,354,926	\$807	\$1,297,727	\$311	\$360,004	\$86	\$23,504,068	\$5,638
Kingman	\$6,834,285	\$885	\$3,493,675	\$461	\$1,042,635	\$138	\$14,820,876	\$1,958
Kiowa	\$1,623,293	\$639	\$1,497,521	\$645	\$330,769	\$142	\$9,909,107	\$4,267
Labette	\$10,131,173	\$463	\$10,050,179	\$462	\$2,837,707	\$130	\$22,047,568	\$1,012
Lane	\$1,443,024	\$828	\$945,601	\$543	\$336,580	\$193	\$6,416,255	\$3,683
Leavenworth	\$39,707,474	\$535	\$26,195,090	\$348	\$6,986,143	\$93	\$71,955,104	\$957
Lincoln	\$1,614,940	\$495	\$918,607	\$294	\$444,991	\$142	\$6,310,386	\$2,021
Linn	\$4,512,535	\$469	\$2,594,727	\$278	\$1,004,642	\$108	\$18,071,827	\$1,936
Logan	\$2,055,982	\$793	\$1,610,537	\$632	\$421,444	\$165	\$5,301,299	\$2,080
Lyon	\$18,235,405	\$513	\$19,580,899	\$583	\$3,411,357	\$102	\$31,916,845	\$950
Marion	\$6,972,606	\$576	\$4,097,972	\$342	\$1,440,124	\$120	\$15,034,980	\$1,255
Marshall	\$7,978,833	\$784	\$6,313,024	\$624	\$1,442,796	\$143	\$13,985,141	\$1,382
McPherson	\$25,830,992	\$889	\$19,789,590	\$686	\$3,251,046	\$113	\$36,581,377	\$1,267
Meade	\$2,916,161	\$669	\$1,760,372	\$399	\$576,357	\$131	\$12,543,706	\$2,846
Miami	\$21,632,833	\$698	\$13,334,389	\$431	\$3,892,910	\$126	\$43,551,085	\$1,406
Mitchell	\$4,968,055	\$790	\$4,052,164	\$639	\$1,158,815	\$183	\$9,012,022	\$1,421
Montgomery	\$18,412,330	\$535	\$19,226,819	\$561	\$4,133,433	\$121	\$54,495,338	\$1,591
Morris	\$3,593,502	\$595	\$2,337,679	\$390	\$629,856	\$105	\$8,082,135	\$1,348
Morton	\$2,527,212	\$849	\$1,626,316	\$537	\$313,803	\$104	\$16,114,352	\$5,317
Nemaha	\$6,401,667	\$633	\$4,879,042	\$489	\$1,242,613	\$125	\$11,651,962	\$1,169
Neosho	\$8,434,202	\$520	\$9,554,688	\$595	\$2,441,818	\$152	\$19,640,906	\$1,224
Ness	\$2,702,589	\$918	\$2,674,493	\$943	\$512,851	\$181	\$8,377,954	\$2,955
Norton	\$3,214,490	\$599	\$2,549,330	\$478	\$658,115	\$123	\$5,649,918	\$1,060
Osage	\$9,032,821	\$553	\$4,135,742	\$257	\$1,776,512	\$110	\$15,946,315	\$990

## 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 Tax FY 10	Sales Tax (Per cap) FY 10	Vehicle Property TY 09	Vehicle Property (Per cap) TY 09	Real/Personal Property	
	Individual Income Tax Liability	Tax Liability (Per cap)					Real/Personal Property	Property (Per cap)
	TY 08	TY 08					TY 09	TY 09
Osborne	\$2,108,319	\$554	\$1,861,189	\$484	\$627,757	\$163	\$5,707,747	\$1,483
Ottawa	\$3,688,975	\$612	\$1,277,490	\$214	\$835,142	\$140	\$9,069,951	\$1,518
Pawnee	\$3,815,710	\$607	\$2,888,708	\$465	\$985,531	\$159	\$10,089,647	\$1,626
Phillips	\$2,871,536	\$538	\$2,642,243	\$501	\$786,057	\$149	\$7,465,525	\$1,416
Pottawatomie	\$14,682,437	\$745	\$19,754,410	\$988	\$1,677,270	\$84	\$34,522,192	\$1,727
Pratt	\$8,066,601	\$857	\$8,032,041	\$863	\$1,677,117	\$180	\$22,224,117	\$2,389
Rawlins	\$1,595,762	\$638	\$994,599	\$410	\$385,885	\$159	\$3,978,713	\$1,641
Reno	\$40,779,815	\$643	\$43,199,224	\$682	\$7,891,538	\$125	\$73,892,057	\$1,166
Republic	\$2,893,130	\$601	\$2,076,208	\$432	\$780,127	\$162	\$7,532,950	\$1,567
Rice	\$5,546,899	\$551	\$4,284,865	\$425	\$1,194,963	\$119	\$15,447,491	\$1,533
Riley	\$35,622,748	\$501	\$39,345,055	\$552	\$4,116,212	\$58	\$56,365,575	\$790
Rooks	\$3,775,614	\$735	\$3,032,064	\$608	\$726,027	\$146	\$11,326,331	\$2,273
Rush	\$2,062,534	\$638	\$1,081,409	\$344	\$503,133	\$160	\$5,717,054	\$1,819
Russell	\$5,418,441	\$816	\$4,135,822	\$627	\$1,221,012	\$185	\$14,715,708	\$2,231
Saline	\$41,421,345	\$758	\$48,335,263	\$889	\$5,327,827	\$98	\$61,405,366	\$1,130
Scott	\$4,416,632	\$965	\$3,103,336	\$681	\$804,748	\$176	\$11,016,007	\$2,416
Sedgwick	\$475,933,469	\$986	\$371,510,043	\$757	\$52,924,774	\$108	\$517,143,044	\$1,054
Seward	\$13,212,847	\$574	\$17,354,392	\$754	\$2,072,659	\$90	\$34,659,888	\$1,506
Shawnee	\$140,362,658	\$803	\$127,338,562	\$722	\$20,682,795	\$117	\$204,619,456	\$1,161
Sheridan	\$2,031,943	\$810	\$1,283,430	\$527	\$467,282	\$192	\$4,870,571	\$2,000
Sherman	\$3,598,155	\$598	\$5,024,420	\$857	\$800,359	\$137	\$7,835,061	\$1,337
Smith	\$2,412,172	\$618	\$1,706,289	\$455	\$721,354	\$192	\$6,356,923	\$1,694
Stafford	\$2,887,888	\$668	\$1,820,398	\$419	\$604,034	\$139	\$10,480,935	\$2,414
Stanton	\$2,605,775	\$1,213	\$934,015	\$443	\$302,690	\$144	\$11,520,866	\$5,468
Stevens	\$4,125,868	\$816	\$2,872,051	\$560	\$445,352	\$87	\$33,920,916	\$6,614
Sumner	\$15,491,432	\$656	\$8,290,818	\$353	\$3,211,120	\$137	\$28,332,373	\$1,206
Thomas	\$5,569,050	\$765	\$7,671,771	\$1,045	\$1,168,285	\$159	\$11,837,311	\$1,612
Trego	\$1,897,213	\$658	\$1,792,924	\$614	\$470,696	\$161	\$5,915,105	\$2,026
Wabaunsee	\$4,474,787	\$646	\$1,329,283	\$194	\$880,977	\$129	\$9,329,016	\$1,363
Wallace	\$929,968	\$662	\$651,185	\$462	\$263,152	\$187	\$3,812,588	\$2,708
Washington	\$3,520,301	\$608	\$1,904,838	\$335	\$845,208	\$149	\$9,881,598	\$1,739
Wichita	\$2,860,485	\$1,332	\$990,949	\$470	\$448,649	\$213	\$4,810,564	\$2,281
Wilson	\$5,666,915	\$584	\$3,404,381	\$359	\$986,359	\$104	\$11,649,457	\$1,230
Woodson	\$1,723,959	\$525	\$972,397	\$300	\$482,137	\$149	\$4,347,896	\$1,342
Wyandotte	<u>\$56,832,775</u>	\$368	<u>\$92,664,969</u>	\$598	<u>\$16,323,750</u>	\$105	<u>\$191,115,148</u>	\$1,232
Total	\$2,513,160,617	\$897	\$1,857,382,279	\$659	\$323,208,148	\$115	\$3,792,826,410	\$1,346

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

## **Selected 2010 Enacted Kansas Legislation**

### **Administrative**

House Bill 2360 amends the Kansas Taxpayer Transparency Act to require the Secretary of Administration to include tax expenditure information provided by the Department of Revenue in addition to other information currently required to be provided on a searchable website.

### **Economic Development**

House Bill 2554 expands the Promoting Employment Across Kansas (PEAK) Program that was enacted in 2009 (Senate Bill 97). The program authorizes a diversion of employee withholding taxes under certain circumstances to qualified companies or third parties performing services on behalf of such companies. A qualified company is required to submit payroll withholding data to the Secretary of the Department of Revenue either electronically or in the manner prescribed by the Secretary. The bill clarifies that the Secretary of the Department of Commerce has discretion in administering provisions of the PEAK Act. Legislative Post Audit is required to conduct an audit on the effectiveness of PEAK programs in fostering economic growth, creating new jobs, and promoting the location of business facilities, other operations, and jobs in Kansas. The outcome will be reported to the Legislature at the beginning of the 2015 session. The bill also expands the operational expenses of the IMPACT Program in the Department of Commerce to include costs pertaining to an independent evaluation of the effectiveness of economic development incentives. The Secretary of Commerce may initiate an evaluation after consultation with the Secretary of Revenue.

### **Cigarette and Tobacco Tax**

House Bill 2221 is the statewide smoking ban bill. The bill amends the cigarette tax act to define a tobacco specialty store as a dealer establishment that derives at least 75% of its revenue from cigarettes or tobacco products and defined self-service displays. The bill adds it is an unlawful act to sell cigarettes or tobacco products by means of a self-service display unless allowed as a vending machine or the display is located in a tobacco specialty store.

In addition, the bill states the Director of Alcoholic Beverage Control is authorized to promulgate rules and regulation to insure any exemption from the statewide ban on smoking is bona fide and that the entity is not inappropriately seeking to circumvent the smoking ban.

### **Income Tax**

Senate Bill 430 provides for various changes to provisions adopted in 2009 designed to provide a 10 percent “haircut” for certain income tax credits. The bill makes a number of technical corrections involving the distinction between “refundable” and “nonrefundable” credits relative to the 10 percent reduction for tax years 2009 and 2010; and further clarifies the tax treatment of two different credits (for contributions for deferred maintenance at certain educational institutions and for capital investments relative to certain declared disasters), which may at different times be both refundable and nonrefundable. The bill repeals a specific \$3.75 million cap for FY 2011 that had been imposed on historic preservation income tax credits. The bill also clarifies that the portion of angel investor tax credits that had been subject to the haircut provisions in tax years 2009 and 2010 could be carried forward to future tax years.

House Bill 2360 increases the Earned Income Credit for TY 2010-2012 to 18% of Federal EIC. The EIC will return to 17% of Federal EIC in TY 2013.



## **Selected 2010 Enacted Kansas Legislation**

The food sales tax rebate program, which is administered through the income tax as a credit, is expanded such that the income eligibility ceiling is increased from the current \$31,900 to \$35,000 beginning in Tax Year 2010; the per capita refund amounts are increased from \$41 to \$45 in the upper-income tier of the program, and from \$84 to \$90 in the lower-income tier.

### **Liquor Tax**

Senate Bill 452 prohibits a person under the age of 18 years who is arrested only for a violation of consuming or possessing alcohol from being detained or placed in jail. The bill also requires liquor licenses to be issued biennially and license fees also are required to be paid biennially. Among other amendments, a gallonage tax is imposed on alcoholic liquor or cereal malt beverage imported into Kansas if the liquor or beverage is sold to a distributor for wholesale in Kansas.

### **Property Tax**

Senate Bill 430 moves the administration of local option intangibles taxes from the state to the local level, by shifting the filing to the county clerk instead of the Department of Revenue. Taxpayers with intangibles earnings are now required to file their local intangibles tax returns with the county clerk on or before April 15.

### **Sales Tax**

Senate Bill 430 authorizes the Department of Revenue to require electronic filing of sales and use tax forms. The bill also contains amendments to various sales tax administration statutes designed to keep Kansas in conformity with the multi-state Streamlined Sales and Use Tax Agreement.

House Bill 2360 increases the state sales and compensating use tax rate from 5.3% to 6.3%, effective July 1, 2010. The rate subsequently is reduced to 5.7% on July 1, 2013. In Fiscal Year 2013, all of the additional revenue above 5.3% once the rate returns to 5.7%, all of the additional revenue above the 5.3% rate will go to the State Highway Fund (SHF). The balance of the additional receipts is to be deposited in the State General Fund (SGF), except for a small portion attributable to utility purchases within an intermodal facility district. Such receipts will be distributed temporarily to the SHF, but then may be transferred by the Secretary of Transportation to a new rail service improvement fund.

### **Tax Amnesty**

House Sub. for Senate Bill 572 provides for a tax amnesty program for all delinquent taxes received from September 1, 2010 to October 15, 2010. The amnesty applies to all delinquent tax liabilities for tax periods ending on or before December 31, 2008. The Department may waive penalty and interest during the amnesty period.

## **Selected 2010 Enacted Kansas Legislation**

### **Motor Vehicle Legislation**

House Sub. for Senate Bill 300 among other things, prohibits a person who is operating a motor vehicle on a public road or highway from “texting,” using a wireless communications device to write, send, or read a written communication. The bill also prohibits displaying a vehicle license plate that is covered with any material that affects the plate’s visibility or reflectivity.

Senate Bill 368 amends the effective date of the criminal penalty provisions regarding third and fourth or subsequent convictions for driving under the influence that were enacted with the passage of 2009 HB 2096 from July 1, 2010 to July 1, 2011.

House Bill 2130 amends state law to require every occupant of a passenger car manufactured with safety belts to wear a safety belt. The bill also allows a law enforcement officer to stop a passenger car for a violation of safety belt requirements by anyone in the front seat or by anyone under age 18. A citation can be issued for failure to wear a safety belt by an adult passenger in the back seat only if another law has been violated.

House Bill 2482 amends numerous statutes related to drivers’ licenses and identification cards. Among the amendments the bill removes written test requirements for renewals of Kansas drivers’ licenses; expands renewal provisions to apply to military dependents; and changes notification requirements for expiration notices and would allow the Division of Vehicles to renew by mail one time the driver’s license of a person on active duty outside the United States as well as the person’s spouse or dependent child living with the person on active duty. The bill requires the Director of Vehicles to submit a report to the legislature at the beginning of the regular session in 2012 regarding the impact of not requiring a written test for the renewal of a driver’s license, including any cost savings to the Division.

Senate Sub. for Senate Sub. for House Bill 2650 contains new legislation and amends numerous existing statutes providing for a transportation works for Kansas program and providing for the financing of the program. The bill increases registration fee revenues into the State Highway Fund in these ways: It increases registration fees over two years starting in 2013 for certain trailers, buses, and certain small trucks by \$20; for trucks 54,000 lbs and smaller by \$100; and for trucks larger than 54,000 lbs. by \$135. It also provides that until January 1, 2013, \$4 of each Division of Vehicles modernization surcharge collected shall go to the Division of Vehicles Modernization Fund, and that on and after January 1, 2013, the \$4 shall be credited to the State Highway Fund. An increase in the portion of state sales and compensating use taxes to be used for transportation, beginning in 2013, is included in Senate Sub. for House Bill 2360.

House Bill 2660 defines a new type of vehicle, a “recreational off-highway vehicle,” as a motor vehicle 64 inches or less in width, weighing no more than 2,000 pounds, and having four non-highway tires, a nonstraddle seat, and a steering wheel. The bill also authorizes three new distinctive license plates, which may be issued beginning January 1, 2012.

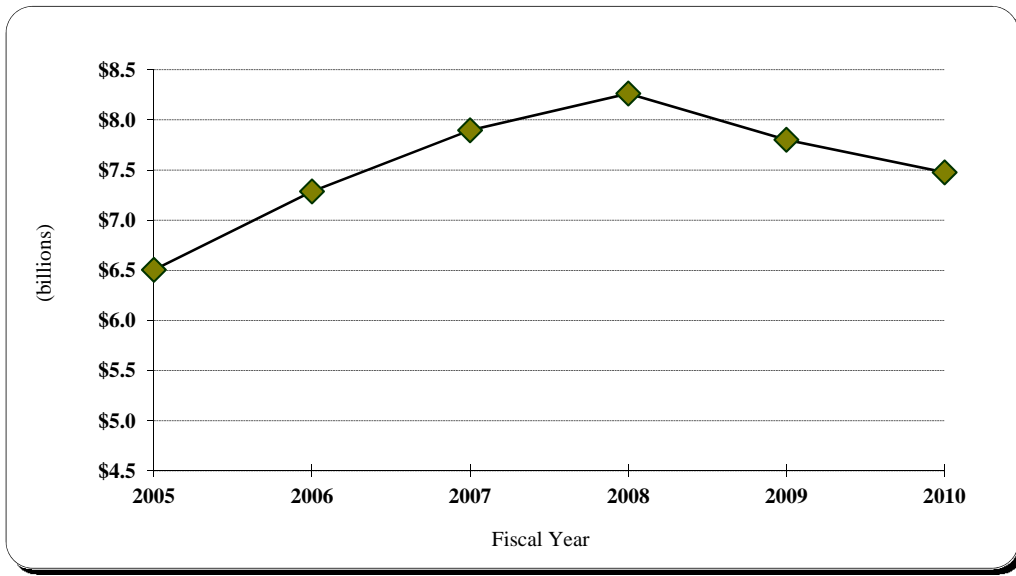
### **Withholding Tax**

Senate Bill 430 authorizes the Department of Revenue to require electronic filing of withholding forms.

House Bill 2554 expands the Promoting Employment Across Kansas (PEAK) Program that was enacted in 2009 (Senate Bill 97). The program authorizes a diversion of employee withholding taxes under certain circumstances to qualified companies or third parties performing services on behalf of such companies. The bill clarifies that that the Secretary of the Department of Commerce has discretion in administering provisions of the PEAK Act.

## Total Department of Revenue Collections before Refunds

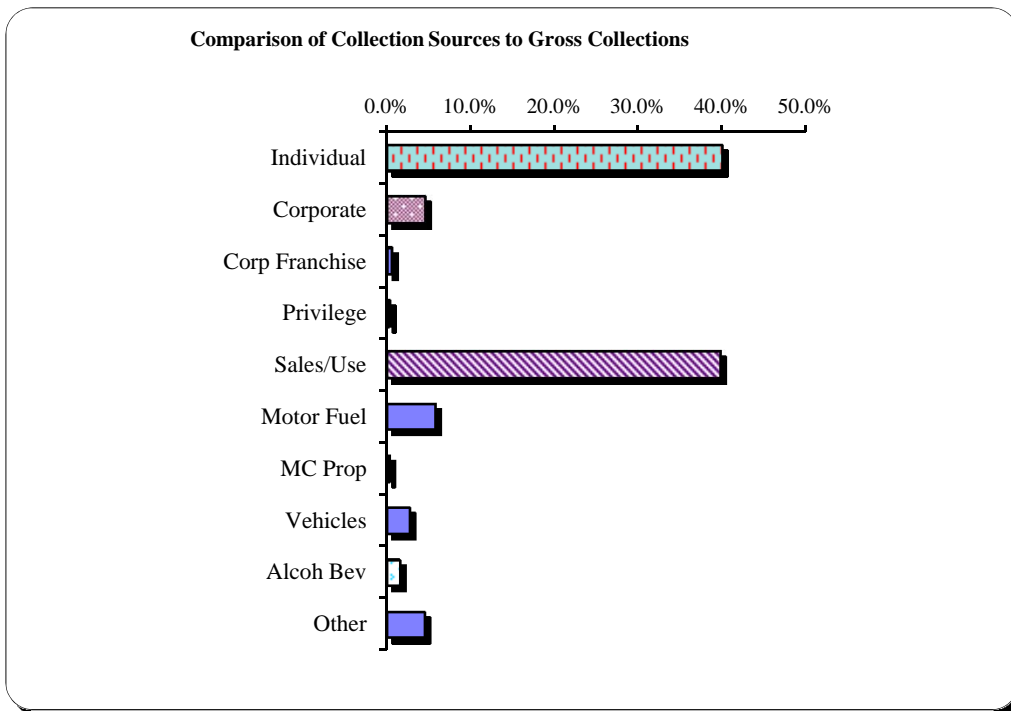
Total Department of Revenue Collections (before refunds) increased by -4.2% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2005	\$6,504,703,310	6.5%
2006	\$7,286,635,054	12.0%
2007	\$7,896,677,546	8.4%
2008	\$8,262,533,273	4.6%
2009	\$7,801,458,589	-5.6%
2010	\$7,477,367,527	-4.2%

## Gross Total Collections and by Source

Collections by Department of Revenue

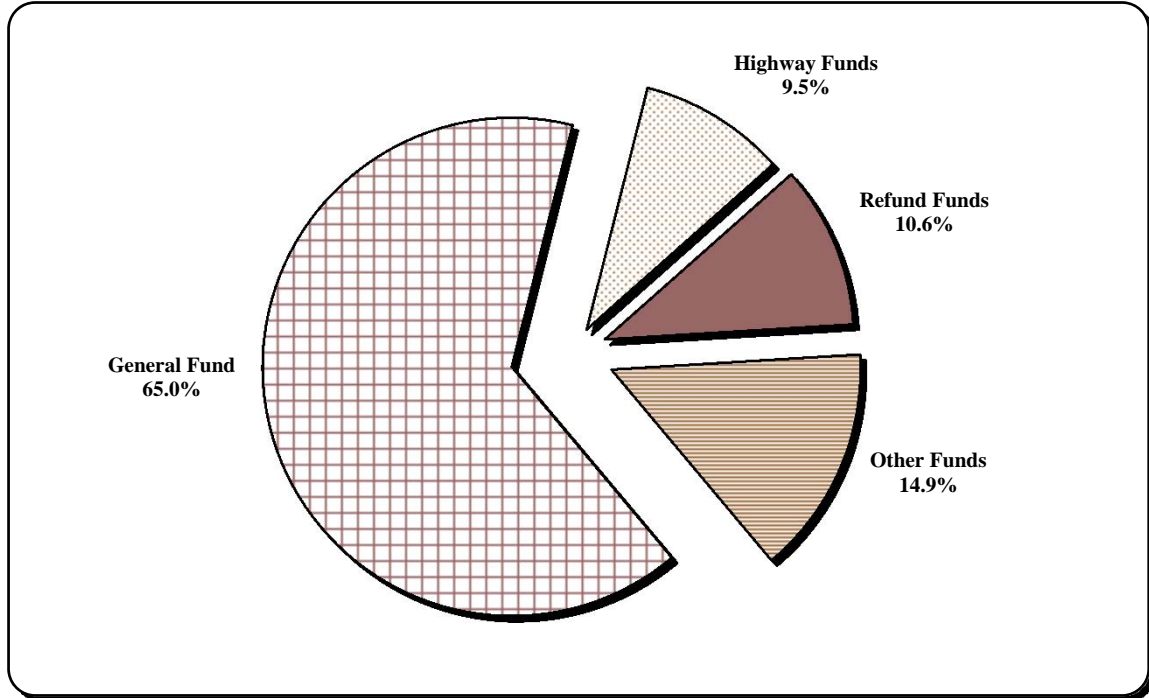


<u>Source</u>	<u>Fiscal Year 2009</u>	<u>Fiscal Year 2010</u>	<u>Percent Change</u>	<u>Percent of FY2010 Total</u>
Individual Income Taxes	\$3,206,597,676	\$2,990,032,427	-6.8%	40.0%
Corporate Income Taxes	\$344,696,544	\$335,903,536	-2.6%	4.5%
Corporate Franchise Tax*	\$41,053,329	\$41,461,800	1.0%	0.6%
Privilege Taxes	\$28,490,094	\$22,313,617	-21.7%	0.3%
State and Local Sales and Use Taxes	\$3,027,196,714	\$2,979,326,081	-1.6%	39.8%
Motor Fuel Taxes	\$426,508,499	\$432,112,354	1.3%	5.8%
Property Taxes: Motor Carrier	\$29,612,495	\$25,236,093	-14.8%	0.3%
Division of Vehicles	\$189,170,233	\$202,418,211	7.0%	2.7%
Alcoholic Beverage Control	\$115,538,252	\$115,660,698	0.1%	1.5%
Other Taxes and Fees	<u>\$392,594,753</u>	<u>\$332,902,710</u>	-15.2%	4.5%
<b>Total</b>	<b>\$7,801,458,589</b>	<b>\$7,477,367,527</b>	<b>-4.2%</b>	<b>100.0%</b>

\*Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

Other taxes and fees include: bingo; 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



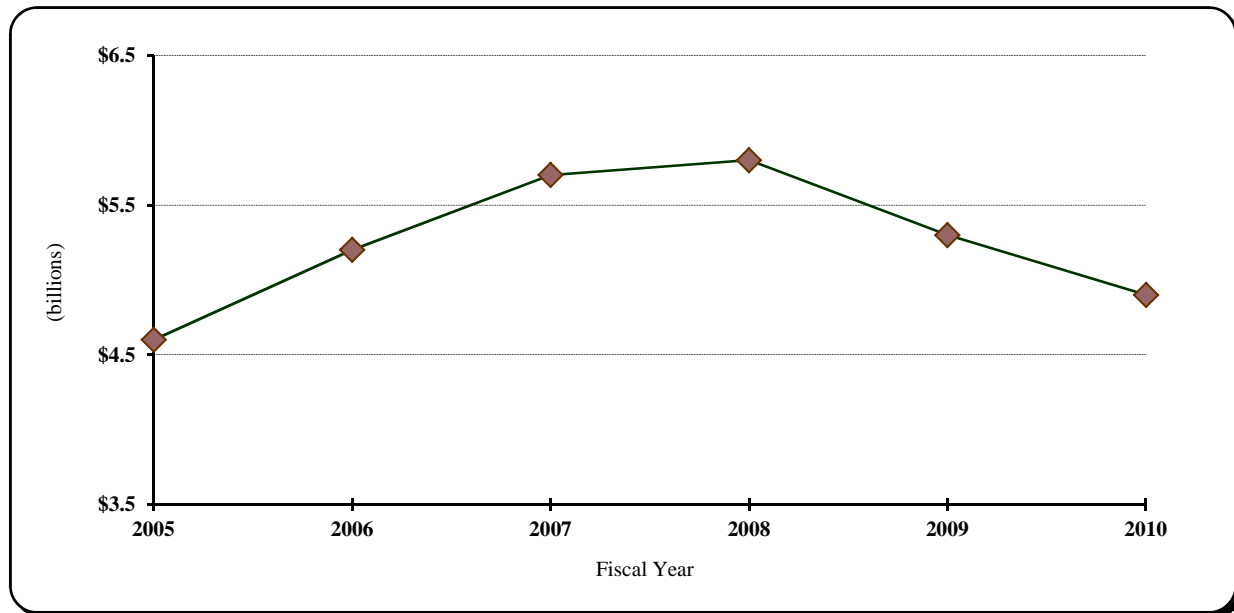
<u>Fund</u>	<u>Fiscal Year</u> <u>2009</u>	<u>Fiscal Year</u> <u>2010</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2010</u> <u>Percent</u> <u>Total</u>
State General Fund	\$5,286,354,279	\$4,863,319,786	-8.0%	65.0%
All Highway Funds	\$715,588,022	\$712,721,101	-0.4%	9.5%
All Refund Funds	\$656,805,537	\$790,319,556	20.3%	10.6%
Other Funds	<u>\$1,142,710,751</u>	<u>\$1,111,007,084</u>	-2.8%	<u>14.9%</u>
Total	\$7,801,458,589	\$7,477,367,527	-4.2%	100.0%

Other Funds include: local transient guest; various vehicle and driver license funds; county mineral production funds; various local alcohol funds; sand royalty fund; etc.

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

Collections by Department of Revenue

Fiscal Year 2010 State General Fund Collections decreased by -8.0% compared to the prior fiscal year.



### General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2009</u>	<u>Fiscal Year</u> <u>2010</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$29,256,930	\$24,992,582	-14.6%
Individual Income Tax	\$2,681,999,988	\$2,418,208,421	-9.8%
Corporate Income	\$240,258,082	\$224,940,015	-6.4%
Corporate Franchise Tax**	\$36,253,795	\$36,028,400	-0.6%
Privilege	\$26,192,327	\$16,514,735	-36.9%
Estate Tax	\$22,529,894	\$8,396,051	-62.7%
Sales Tax	\$1,689,516,431	\$1,652,037,442	-2.2%
Use Tax	\$235,025,665	\$205,539,545	-12.5%
Alcoholic Beverage Taxes, Fees, Fines	\$85,922,285	\$86,646,216	0.8%
Cigarette/Tobacco Tax	\$112,943,474	\$106,181,013	-6.0%
Mineral Tax	\$124,249,308	\$81,869,912	-34.1%
Other ***	<u>\$2,206,100</u>	<u>\$1,965,454</u>	-10.9%
<b>Total</b>	<b>\$5,286,354,279</b>	<b>\$4,863,319,786</b>	<b>-8.0%</b>

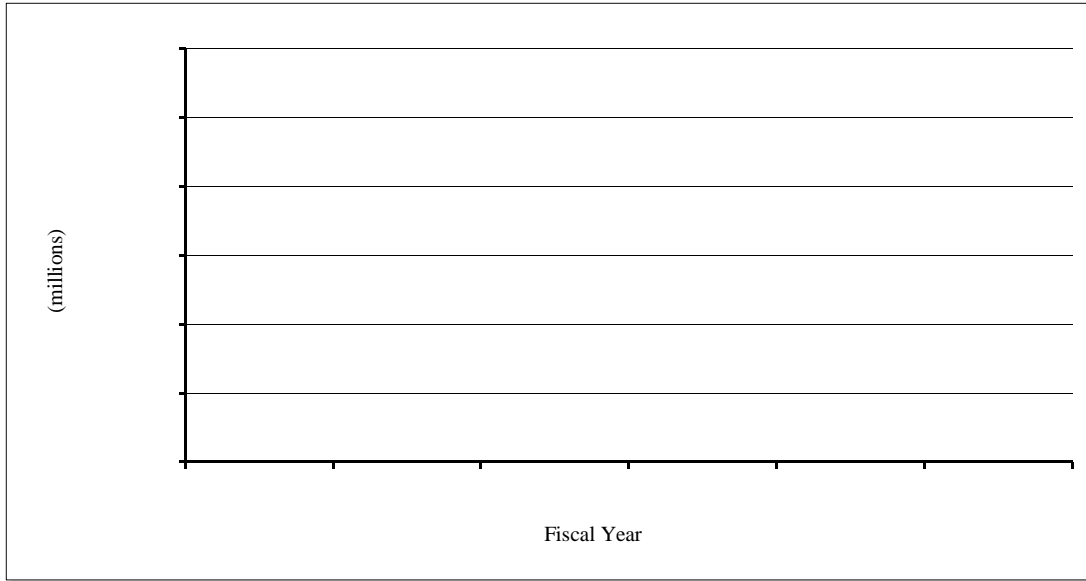
\* Like amount is transferred to Special County/City Highway Fund.

\*\*Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

\*\*\* Other includes: bingo; 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.

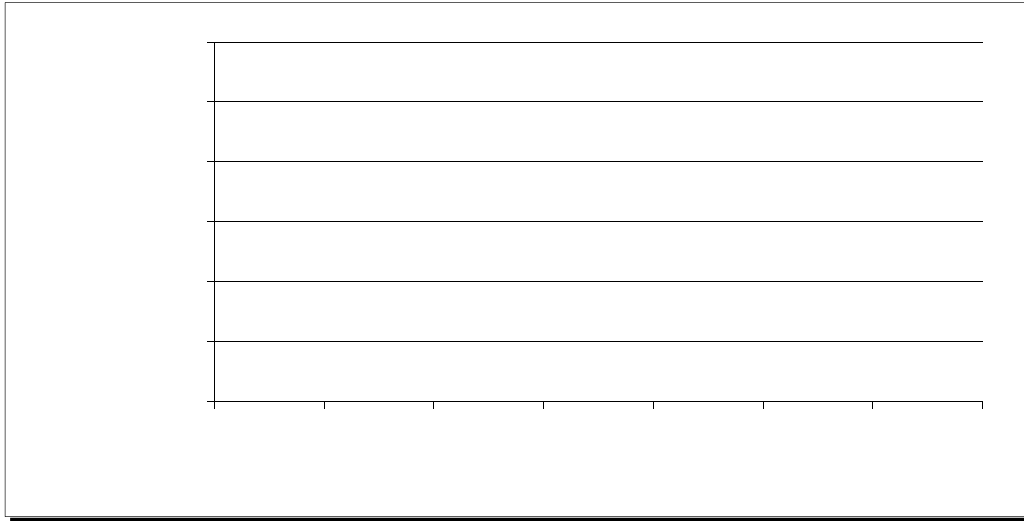


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2005	\$2,050,562,199	8.6%
2006	\$2,371,252,554	15.6%
2007	\$2,709,339,951	14.3%
2008	\$2,896,652,759	6.9%
2009	\$2,681,999,988	-7.4%
2010	\$2,418,208,421	-9.8%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2008

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 -	58,003	(\$1,354,140,686)	(\$6,973,785)
0.10%	\$0 - \$25,000	538,855	\$6,162,374,631	\$5,951,985
2.58%	\$25,000 - \$50,000	322,504	\$11,618,959,858	\$299,810,753
3.31%	\$50,000 - \$75,000	173,385	\$10,640,559,001	\$352,372,927
3.70%	\$75,000 - \$100,000	114,819	\$9,920,215,394	\$367,314,623
4.11%	\$100,000 - \$250,000	133,258	\$18,605,779,495	\$764,001,614
4.51%	\$250,000 - Over	<u>23,229</u>	<u>\$16,201,501,636</u>	<u>\$730,682,499</u>
3.50%	Total Kansas Residents	1,364,053	\$71,795,249,329	\$2,513,160,616

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

KDOR Checkoff donations	Number of Taxpayers	Dollars Donated
Meals on Wheels	8,546	\$137,991
Non Game Wildlife	8,833	\$116,620
WWII		
Military Emergency Relief	5,876	\$95,114
Breast Cancer Research	<u>6,889</u>	<u>\$90,732</u>
Total	30,144	\$440,457



## Individual Income Tax for Tax Year 2008 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	6,576	228,339,765	7,223,130	0.3%	\$1,098	86
Anderson	3,888	127,303,764	4,298,815	0.2%	\$1,106	83
Atchison	7,515	275,343,803	8,307,248	0.4%	\$1,105	84
Barber	2,363	111,303,319	4,225,116	0.2%	\$1,788	18
Barton	13,201	606,634,241	23,041,916	1.0%	\$1,745	20
Bourbon	6,709	220,761,308	6,279,577	0.3%	\$936	101
Brown	4,727	163,221,170	5,189,107	0.2%	\$1,098	87
Butler	29,399	1,630,133,367	62,458,080	2.7%	\$2,124	4
Chase	1,232	40,774,046	1,401,939	0.1%	\$1,138	79
Chautauqua	1,570	85,320,111	2,529,578	0.1%	\$1,611	25
Cherokee	8,920	302,760,495	6,227,834	0.3%	\$698	105
Cheyenne	1,401	42,503,752	1,519,003	0.1%	\$1,084	90
Clark	1,066	46,631,949	1,588,810	0.1%	\$1,490	37
Clay	4,151	151,610,381	5,081,773	0.2%	\$1,224	70
Cloud	4,458	148,129,158	4,674,140	0.2%	\$1,048	94
Coffey	4,148	181,484,911	6,641,028	0.3%	\$1,601	28
Comanche	897	37,412,084	1,299,677	0.1%	\$1,449	43
Cowley	15,899	625,893,277	20,401,021	0.9%	\$1,283	60
Crawford	16,837	611,595,857	18,715,518	0.8%	\$1,112	81
Decatur	1,449	46,810,361	1,434,776	0.1%	\$990	98
Dickinson	9,454	361,752,031	12,284,546	0.5%	\$1,299	59
Doniphan	3,474	131,133,794	3,019,990	0.1%	\$869	103
Douglas	45,558	2,240,819,011	80,365,688	3.5%	\$1,764	19
Edwards	1,518	51,080,331	1,918,983	0.1%	\$1,264	62
Elk	1,451	42,407,385	1,272,798	0.1%	\$877	102
Ellis	13,358	649,875,649	25,216,030	1.1%	\$1,888	10
Ellsworth	2,796	108,419,275	3,694,261	0.2%	\$1,321	58
Finney	15,811	694,631,737	23,209,913	1.0%	\$1,468	39
Ford	13,607	555,918,929	18,229,299	0.8%	\$1,340	55
Franklin	12,497	492,890,149	15,441,188	0.7%	\$1,236	66
Geary	10,439	346,299,472	10,092,446	0.4%	\$967	100
Gove	1,386	52,120,825	1,869,302	0.1%	\$1,349	54
Graham	1,360	51,509,166	1,818,160	0.1%	\$1,337	56
Grant	3,093	142,763,299	5,633,605	0.2%	\$1,821	16
Gray	2,684	122,496,550	5,004,980	0.2%	\$1,865	13
Greeley	631	30,314,921	1,268,233	0.1%	\$2,010	6
Greenwood	3,055	103,922,187	3,335,560	0.1%	\$1,092	89
Hamilton	1,089	45,050,420	1,725,108	0.1%	\$1,584	29
Harper	2,939	125,502,415	4,280,423	0.2%	\$1,456	42
Harvey	17,077	748,411,729	26,208,435	1.1%	\$1,535	32
Haskell	1,592	79,375,078	3,152,271	0.1%	\$1,980	8
Hodgeman	911	32,613,835	976,188	0.0%	\$1,072	91
Jackson	6,345	234,159,487	7,476,163	0.3%	\$1,178	77
Jefferson	9,270	406,700,064	13,406,263	0.6%	\$1,446	44
Jewell	1,628	52,376,336	1,659,164	0.1%	\$1,019	96
Johnson	247,730	20,005,488,475	690,628,618	30.1%	\$2,788	1
Kearny	1,570	81,881,343	3,354,926	0.1%	\$2,137	3
Kingman	3,717	175,879,265	6,834,285	0.3%	\$1,839	15
Kiowa	1,170	46,341,713	1,623,293	0.1%	\$1,387	50
Labette	10,372	340,022,454	10,131,173	0.4%	\$977	99
Lane	898	38,386,227	1,443,024	0.1%	\$1,607	27
Leavenworth	28,129	1,265,801,444	39,707,474	1.7%	\$1,412	46
Lincoln	1,554	48,653,509	1,614,940	0.1%	\$1,039	95
Linn	4,275	155,744,917	4,512,535	0.2%	\$1,056	93
Logan	1,469	56,312,870	2,055,982	0.1%	\$1,400	49
Lyon	15,455	562,669,952	18,235,405	0.8%	\$1,180	76
Marion	5,722	211,730,856	6,972,606	0.3%	\$1,219	71
Marshall	5,667	227,091,709	7,978,833	0.3%	\$1,408	47


## Individual Income Tax for Tax Year 2008 by County

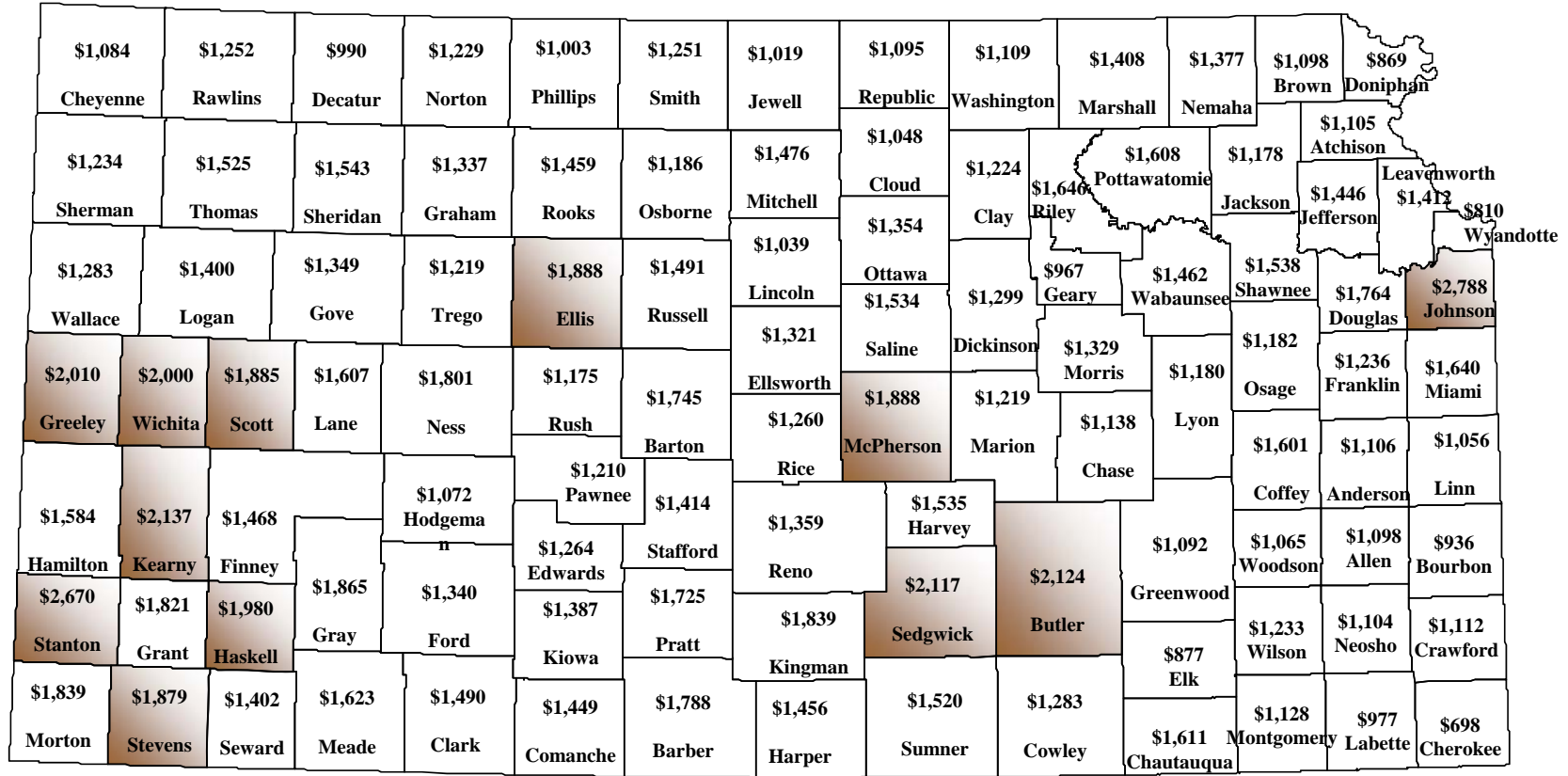
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	13,679	702,447,098	25,830,992	1.1%	\$1,888	9
Meade	1,797	76,602,030	2,916,161	0.1%	\$1,623	24
Miami	13,191	661,483,811	21,632,833	0.9%	\$1,640	23
Mitchell	3,367	136,471,866	4,968,055	0.2%	\$1,476	38
Montgomery	16,329	593,183,844	18,412,330	0.8%	\$1,128	80
Morris	2,704	106,598,314	3,593,502	0.2%	\$1,329	57
Morton	1,374	69,078,023	2,527,212	0.1%	\$1,839	14
Nemaha	4,650	193,278,675	6,401,667	0.3%	\$1,377	51
Neosho	7,639	270,226,908	8,434,202	0.4%	\$1,104	85
Ness	1,501	73,175,584	2,702,589	0.1%	\$1,801	17
Norton	2,616	95,386,640	3,214,490	0.1%	\$1,229	69
Osage	7,645	281,884,695	9,032,821	0.4%	\$1,182	75
Osborne	1,777	60,238,154	2,108,319	0.1%	\$1,186	74
Ottawa	2,724	107,777,722	3,688,975	0.2%	\$1,354	53
Pawnee	3,153	107,582,777	3,815,710	0.2%	\$1,210	73
Phillips	2,862	86,378,039	2,871,536	0.1%	\$1,003	97
Pottawatomie	9,129	377,882,999	14,682,437	0.6%	\$1,608	26
Pratt	4,676	209,654,390	8,066,601	0.4%	\$1,725	21
Rawlins	1,275	45,130,304	1,595,762	0.1%	\$1,252	64
Reno	30,007	1,199,505,353	40,779,815	1.8%	\$1,359	52
Republic	2,642	89,159,685	2,893,130	0.1%	\$1,095	88
Rice	4,401	170,222,161	5,546,899	0.2%	\$1,260	63
Riley	21,648	981,140,039	35,622,748	1.6%	\$1,646	22
Rooks	2,587	102,335,238	3,775,614	0.2%	\$1,459	41
Rush	1,755	60,761,879	2,062,534	0.1%	\$1,175	78
Russell	3,635	145,858,902	5,418,441	0.2%	\$1,491	36
Saline	27,004	1,174,895,135	41,421,345	1.8%	\$1,534	33
Scott	2,343	116,347,456	4,416,632	0.2%	\$1,885	11
Sedgwick	224,842	12,303,865,254	475,933,469	20.7%	\$2,117	5
Seward	9,425	394,223,995	13,212,847	0.6%	\$1,402	48
Shawnee	91,253	3,958,194,745	140,362,658	6.1%	\$1,538	31
Sheridan	1,317	56,948,217	2,031,943	0.1%	\$1,543	30
Sherman	2,916	104,555,562	3,598,155	0.2%	\$1,234	67
Smith	1,928	65,195,055	2,412,172	0.1%	\$1,251	65
Stafford	2,042	81,688,651	2,887,888	0.1%	\$1,414	45
Stanton	976	60,074,238	2,605,775	0.1%	\$2,670	2
Stevens	2,196	102,042,446	4,125,868	0.2%	\$1,879	12
Sumner	10,192	441,066,014	15,491,432	0.7%	\$1,520	35
Thomas	3,653	153,317,226	5,569,050	0.2%	\$1,525	34
Trego	1,557	56,883,208	1,897,213	0.1%	\$1,219	72
Wabaunsee	3,061	126,187,817	4,474,787	0.2%	\$1,462	40
Wallace	725	25,890,421	929,968	0.0%	\$1,283	61
Washington	3,174	105,092,943	3,520,301	0.2%	\$1,109	82
Wichita	1,430	72,832,329	2,860,485	0.1%	\$2,000	7
Wilson	4,597	170,557,929	5,666,915	0.2%	\$1,233	68
Woodson	1,618	52,769,294	1,723,959	0.1%	\$1,065	92
Wyandotte	70,158	2,445,813,447	56,832,775	2.5%	\$810	104
KS Residents with county indicator	1,282,327	\$65,874,402,440	\$2,294,761,189		\$1,790	
KS Residents with no county indicator	<u>81,726</u>	<u>\$5,920,846,889</u>	<u>\$218,399,428</u>		\$2,672	
Total Residents	1,364,053	\$71,795,249,329	\$2,513,160,617	87.5%	\$1,842	
Non-Residents	<u>259,104</u>	<u>\$67,442,042,160</u>	<u>\$357,988,291</u>	<u>12.5%</u>	\$1,382	
All Taxpayers	1,623,157	\$139,237,291,489	\$2,871,148,908	100.0%	\$1,769	

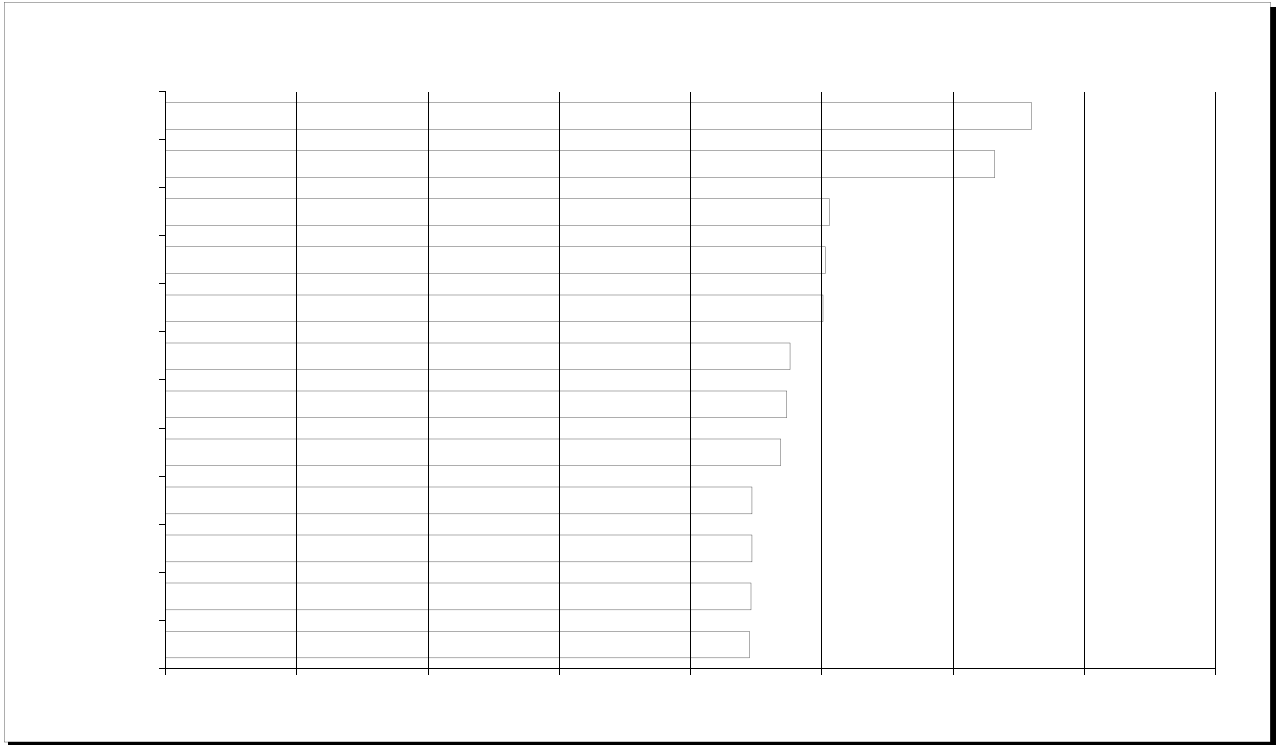
### Individual Income Tax Liability Tax Year 2008

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.

 Top 12 counties with highest average tax liability per return



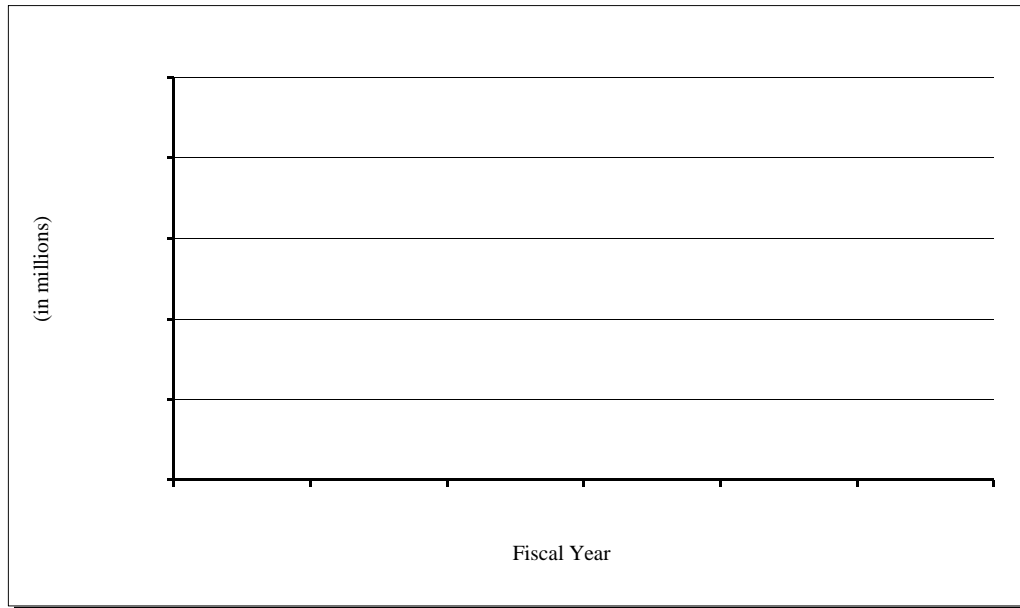
**Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2008**



<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	\$2,788	1	132%
Stanton	\$2,670	2	126%
Kearny	\$2,137	3	101%
Butler	\$2,124	4	100%
Sedgwick	\$2,117	5	100%
Greeley	\$2,010	6	95%
Wichita	\$2,000	7	95%
Haskell	\$1,980	8	94%
McPherson	\$1,888	9	89%
Ellis	\$1,888	10	89%
Scott	\$1,885	11	89%
Stevens	\$1,879	12	89%
Average Kansas Residents (top 12 counties)	\$2,114		100%

## Corporate Income Tax Amount to the State General Fund after Refunds

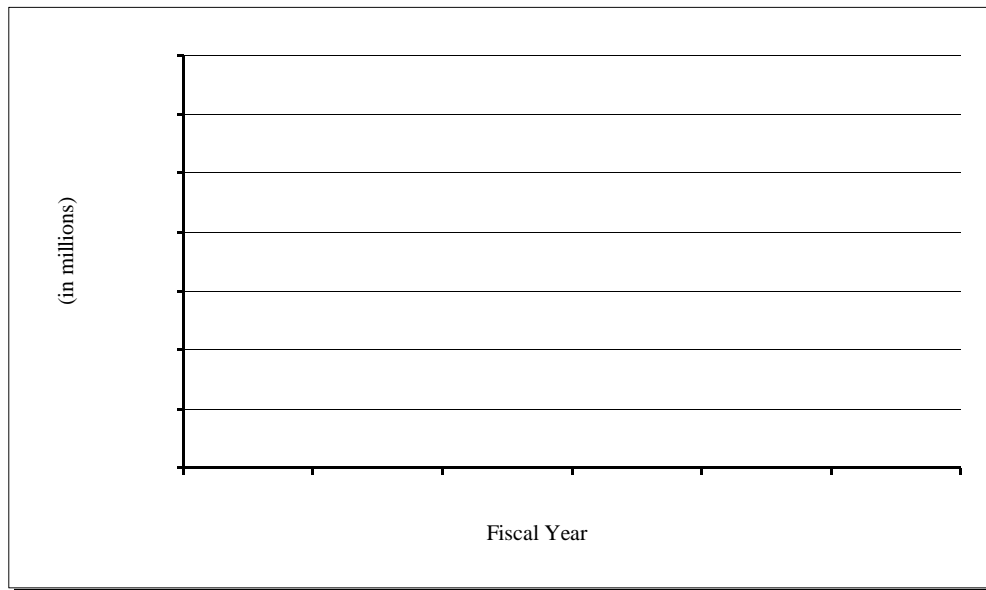
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2005	\$226,071,634	60.1%
2006	\$350,200,873	54.9%
2007	\$442,448,739	26.3%
2008	\$432,077,732	-2.3%
2009	\$240,258,082	-44.4%
2010	\$224,940,015	-6.4%

## 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>
2005	\$22,062,882	-13.3%
2006	\$31,058,062	40.8%
2007	\$31,125,811	0.2%
2008	\$33,160,072	6.5%
2009	\$26,192,327	-21.0%
2010	\$16,514,735	-36.9%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2008 Returns Filed In Calendar Year 2009

### 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	16,510	57.5%	(\$11,230,774)	-3.5%
\$0 - \$75,000	9,198	32.0%	\$5,935,584	1.8%
\$75,000.01 - \$100,000	544	1.9%	\$2,301,255	0.7%
\$100,000.01 - \$500,000	1,572	5.5%	\$20,104,968	6.2%
\$500,000.01 - \$1,000,000	310	1.1%	\$13,092,307	4.1%
\$1,000,000.01 - Over	<u>572</u>	<u>2.0%</u>	<u>\$292,392,349</u>	<u>90.6%</u>
		0		
Total	28,706	100.0%	\$322,595,689	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	95	22.6%	\$0	0.0%
\$0 - \$500,000	133	31.6%	\$1,088,434	4.5%
\$500,000.01 - \$1,000,000	68	16.2%	\$1,957,694	8.2%
\$1,000,000.01 - Over	<u>125</u>	<u>29.7%</u>	<u>\$20,939,623</u>	<u>87.3%</u>
Total	421	100.0%	\$23,985,751	100.0%

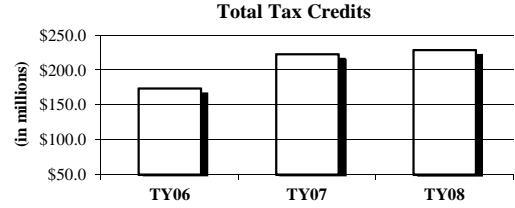
### Savings and Loan Tax Liability By Taxable Income Bracket

<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	8	25.8%	(\$1,093)	0.0%
\$0 - \$500,000	8	25.8%	\$51,992	1.4%
\$500,000.01 - \$1,000,000	2	6.5%	\$53,977	1.4%
\$1,000,000.01 - Over	<u>13</u>	<u>41.9%</u>	<u>\$3,736,137</u>	<u>97.3%</u>
Total	31	100.0%	\$3,841,013	100.0%

# Tax Year 2008 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

	TY 2006	TY 2007	TY 2008
Corporate Income Tax	\$ 52,842,409	\$ 75,152,880	\$ 83,735,825
Individual Income Tax	\$ 117,317,893	\$ 143,169,309	\$ 139,679,263
Privilege Tax	\$ 3,854,441	\$ 4,457,902	\$ 5,397,332
<b>Total Tax Credits</b>	<b>\$ 174,014,743</b>	<b>\$ 222,780,091</b>	<b>\$ 228,812,420</b>



Totals include confidential amounts.

### Adoption Credit - \$1,648,588

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.

### Agricultural Loan Interest Reduction Credit - Amount withheld for confidentiality.

K.S.A. 79-32,181a; 79-1126a - Effective for taxable years commencing after 12/31/99.

A state bank, national banking association, production credit association, or agricultural credit association chartered by the Farm Credit Administration which extends or renews an agricultural production loan to an eligible agricultural production borrower at an interest rate which is at least one whole percentage point (1%) less than the lowest interest rate made on loans with equivalent collateral or which reduces the rate of interest being charged on any outstanding agricultural production loan to an eligible agricultural borrower by at least one whole percentage point (1%) shall receive a credit against their tax liability.

### Agritourism Liability Insurance Credit - \$5,878

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.

### Alternative-Fuel Tax Credit - \$179,032

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.

### Angel Investor Credit - \$4,539,996

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 20% of the amount contributed.

### Biomass to Energy Credit - \$0

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) - \$7,033,255

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) - \$4,688,074

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.

### Business Machinery and Equipment Credit - \$38,536,260

K.S.A. 79-32,206 - Effective for taxable years commencing after 12/31/97.

A taxpayer may be allowed a credit in an amount equal to 20% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.



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**Child Day Care Assistance Credit - \$262,056**

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.

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**Child Dependent Care Credit - \$9,123,847**

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77.

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.

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**Community Entrepreneurship Investor Credit - \$1,817,910**

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.

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**Community Service Credit - \$2,405,988**

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.

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**Declared Disaster Capital Investment Credit - \$2,212,828**

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.

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**Disabled Access Credit - \$66,852**

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.

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**Earned Income Credit - \$63,926,698**

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.

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**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.

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**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.

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**Film Production Credit - \$0**

K.S.A. 79-32,258 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/13.

An eligible film production company that makes direct production expenditures in Kansas that are directly attributable to the production of a film in Kansas may receive an income tax credit of 30% of the direct production expenditures.

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**Food Sales Tax Refund - \$42,356,907**

K.S.A. 79-3635 - First effective for calendar year 1978 and forward.

The credit is for sales tax paid on food. There is a \$72 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$13,800; and a \$36 credit per exemption claim for a Kansas Adjusted Gross Income of \$13,801 to \$27,600.

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**Habitat Management Credit- \$0**

K.S.A. 79-32,203 - Effective for taxable years commencing after 12/31/97 and prior to 1/1/03.

An income tax credit is allowed for a property owner who pays property tax on property designated as a critical habitat or who incurs expenditures for managing a habitat.

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**High Performance Incentive Program - \$31,934,230**

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.

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**Higher Education Deferred Maintenance Tax Credit - \$838,816**

K.S.A. 74-32,261 - Effective for taxable years 2008, 2009, 2010, 2011, and 2012.

A taxpayer that makes a contribution to a designated community college for capital improvement or a designated technical college for deferred maintenance or the purchase of technology or equipment may receive a tax credit in the amount of 60% of the contribution. A taxpayer that makes a contribution to a designated university for deferred maintenance may receive a tax credit in the amount of 50% of the contribution.

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**Historic Preservation Credit - \$9,510,295**

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.

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**Historic Site Contribution Credit - \$55,197**

K.S.A. 79-32,211a - Effective for taxable years commencing after 12/31/06 and prior to 7/1/12.

Any taxpayer which contributes, gifts, or donates to a state-owned historic site or an organization which is exempt from federal income taxation pursuant to Section 50(c)(3) of the federal internal revenue code of 1986, which such organization owns and operates an historic site, to be used for the purpose of restoration, preservation or operation of such state-owned historic site or historic site of the establishment or maintenance of an endowment to provide for the future stability of such state-owned historic site or historic site shall be allowed a credit equal to 50% of the contribution, gift, or donation. The amount of the credit shall not exceed \$2500 for any one taxpayer in any taxable year.

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**Individual Development Account Credit - \$64,084**

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 of 50% of the amount contributed.

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**Integrated Coal Gasification Power Plant Credit - \$0**

K.S.A. 79-32,239 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in an integrated coal gasification power 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.

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**Law Enforcement Training Center Credit - \$0**

K.S.A. 79-32,242 - Effective for taxable years commencing after 12/31/05.

Any business firm which contributes cash to the Kansas Law Enforcement Training Center to be used by the Center for the purpose of providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of officers shall be allowed a credit that shall not exceed 50% of the total amount contributed.

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**National Guard and Reserve Employer Credit - \$0**

K.S.A. 79-32,244 - Effective for taxable years 2006, 2007, and 2008.

An income tax credit shall be allowed for employing a member of the Kansas Army and Air National Guard or a member of a Kansas unit of the Reserved Forces of the United States who was federally activated and deployed on or after August 7, 1990. The credit is 25% of the amount paid as salary or compensation, not to exceed \$7,000 for each member employed.

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**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.

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**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.

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**Plugging of an Abandoned Oil or Gas Well Credit - Amount withheld for confidentiality.**

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.

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**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.

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**Regional Foundation Credit - \$1,305,425**

K.S.A. 74-50,154 - Effective for taxable years commencing after 12/31/03 and prior to 1/1/13.

Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 75% of the total amount contributed.

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**Research & Development Credit - \$1,810,633**

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.

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**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.

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**Small Employer Health Insurance Credit - \$652,470**

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.

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**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.

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**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.

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**TAF Family Contribution Credit - \$0**

K.S.A. 79-32,200 - Effective for taxable years commencing after 12/31/93.

Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability.

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**Telecommunications Credit - \$3,424,579**

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%.

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**Venture and Local Seed Capital Credits - Amount withheld for confidentiality.**

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.

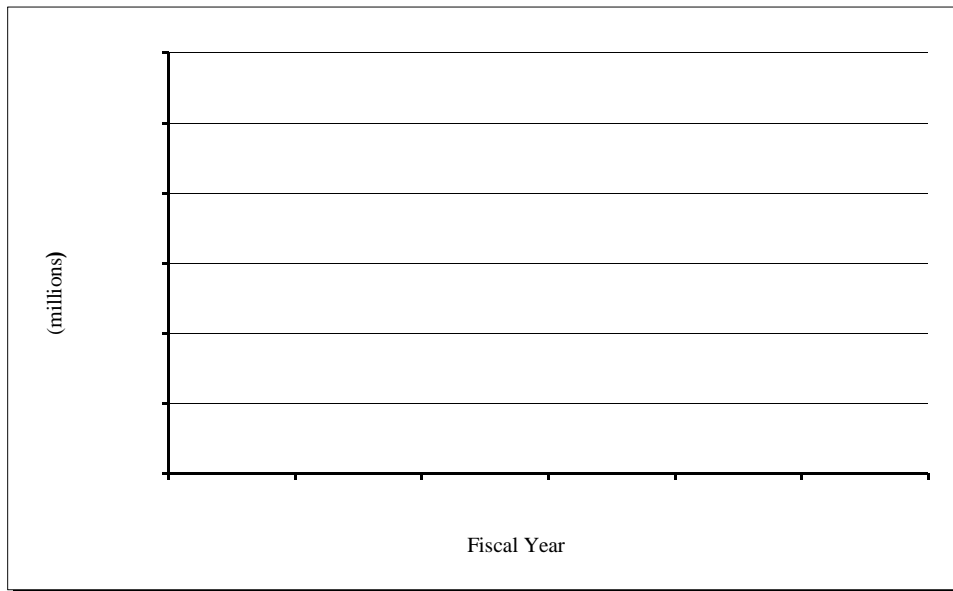
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## Estate Tax Amount to State General Fund

For estate of persons who died on or after January 1, 2002 the pick-up tax will not be equal to the federal credit for state death taxes. The state filing threshold is \$700,000 for deaths occurring in 2002 and 2003, \$850,000 for deaths occurring in 2004, \$950,000 for deaths occurring in 2005, and \$1,000,000 for deaths occurring in 2006 or thereafter. Effective for decedents dying on or after January 1, 2007, Kansas decoupled its estate tax from federal tax law and enacted a new estate tax. The new tax creates a graduated tax scheme based on the value of an estate in excess of \$1 million. Moreover, the graduated rates decrease until January 1, 2010, when all estates are exempt.

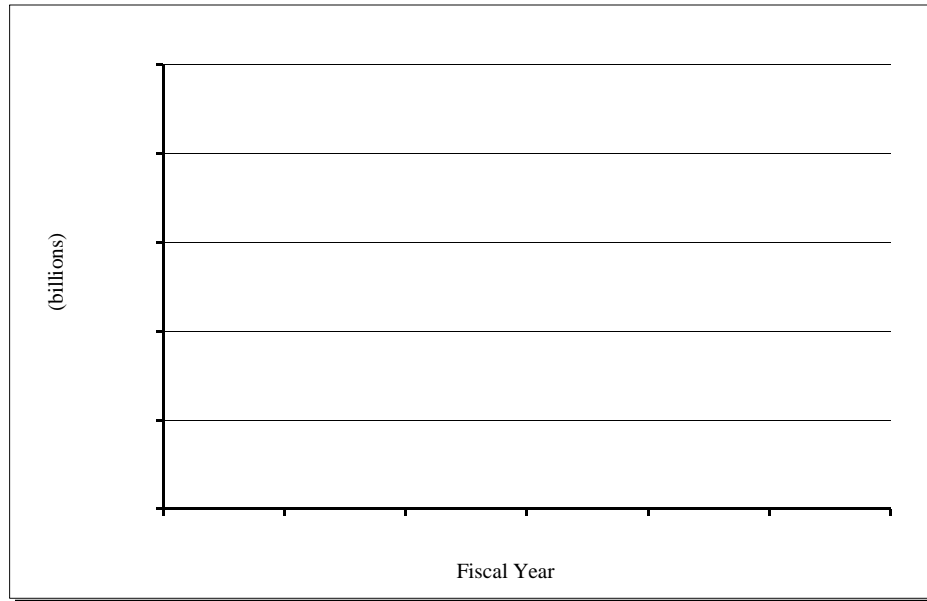


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2005	\$51,853,446	7.9%
2006	\$51,805,793	-0.1%
2007	\$55,619,854	7.4%
2008	\$44,246,913	-20.4%
2009	\$22,529,894	-49.1%
2010	\$8,396,051	-62.7%

## 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. The Fiscal Year 2010 state retailers' sales and compensating tax rate is 5.3%, effective July 1, 2002. Beginning July 1, 2010, Fiscal Year 2011, the tax rate increases to 6.3%.

In Fiscal Year 2010, the State gained \$29.63 million from the Streamline Sales Tax Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2005	\$1,647,663,056	\$244,754,669	\$1,892,417,725	3.6%
2006	\$1,736,047,957	\$269,250,187	\$2,005,298,144	6.0%
2007	\$1,766,767,978	\$284,981,260	\$2,051,749,238	2.3%
2008	\$1,711,398,084	\$246,276,790	\$1,957,674,874	-4.6%
2009	\$1,689,516,431	\$235,025,665	\$1,924,542,096	-1.7%
2010	\$1,652,037,442	\$205,539,545	\$1,857,576,987	-3.5%

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

County	FY2009	FY2010	Percent Change	FY2009 Per Capita	FY2009 PC Rank	FY2010 Per Capita*	FY2010 PC Rank*
Allen	\$7,348,340	\$7,175,432	-2.4%	\$552	44	\$543	41
Anderson	\$3,029,221	\$2,999,054	-1.0%	\$379	83	\$381	80
Atchison	\$7,712,124	\$7,381,157	-4.3%	\$468	63	\$450	64
Barber	\$4,269,159	\$3,619,725	-15.2%	\$913	7	\$788	11
Barton	\$23,560,168	\$21,885,413	-7.1%	\$850	9	\$797	9
Bourbon	\$7,095,305	\$6,934,444	-2.3%	\$478	61	\$466	55
Brown	\$5,471,352	\$5,539,504	1.2%	\$547	45	\$558	37
Butler	\$31,149,295	\$29,637,194	-4.9%	\$490	56	\$462	58
Chase	\$842,000	\$819,502	-2.7%	\$300	96	\$293	95
Chautauqua	\$1,183,076	\$1,029,005	-13.0%	\$314	93	\$275	97
Cherokee	\$5,687,030	\$5,461,694	-4.0%	\$270	98	\$259	101
Cheyenne	\$1,433,292	\$1,099,112	-23.3%	\$523	51	\$407	74
Clark	\$897,327	\$796,241	-11.3%	\$426	76	\$383	78
Clay	\$4,131,865	\$3,862,375	-6.5%	\$466	65	\$444	66
Cloud	\$6,679,229	\$6,709,826	0.5%	\$707	20	\$724	16
Coffey	\$3,740,144	\$3,788,359	1.3%	\$445	71	\$449	65
Comanche	\$1,136,519	\$1,024,404	-9.9%	\$583	39	\$547	40
Cowley	\$17,202,572	\$17,061,798	-0.8%	\$505	54	\$507	48
Crawford	\$20,668,956	\$19,955,654	-3.5%	\$532	49	\$513	46
Decatur	\$1,104,468	\$1,032,097	-6.6%	\$379	84	\$362	81
Dickinson	\$9,520,853	\$9,434,950	-0.9%	\$493	55	\$496	50
Doniphan	\$1,988,810	\$2,085,586	4.9%	\$257	101	\$274	98
Douglas	\$67,918,970	\$66,763,589	-1.7%	\$592	37	\$574	34
Edwards	\$1,232,952	\$1,046,319	-15.1%	\$400	80	\$341	88
Elk	\$821,270	\$780,864	-4.9%	\$270	99	\$260	100
Ellis	\$30,609,022	\$28,735,877	-6.1%	\$1,101	2	\$1,036	2
Ellsworth	\$2,640,796	\$2,484,892	-5.9%	\$423	78	\$402	75
Finney	\$32,747,588	\$30,478,469	-6.9%	\$799	12	\$724	15
Ford	\$22,703,824	\$23,395,102	3.0%	\$682	22	\$694	18
Franklin	\$12,731,923	\$12,213,177	-4.1%	\$479	60	\$462	59
Geary	\$20,419,896	\$21,072,285	3.2%	\$655	29	\$664	23
Gove	\$1,817,231	\$1,970,775	8.4%	\$713	18	\$795	10
Graham	\$1,977,000	\$1,838,996	-7.0%	\$763	14	\$755	13
Grant	\$5,536,579	\$5,012,643	-9.5%	\$749	15	\$682	21
Gray	\$2,244,098	\$2,291,226	2.1%	\$395	81	\$382	79
Greeley	\$582,664	\$560,455	-3.8%	\$460	68	\$454	63
Greenwood	\$2,357,287	\$2,200,096	-6.7%	\$344	89	\$330	91
Hamilton	\$1,137,080	\$1,102,537	-3.0%	\$432	75	\$420	71
Harper	\$3,437,925	\$3,131,772	-8.9%	\$587	38	\$553	38
Harvey	\$18,074,545	\$17,486,375	-3.3%	\$537	48	\$511	47
Haskell	\$2,588,075	\$2,146,867	-17.0%	\$660	27	\$536	44
Hodgeman	\$854,424	\$643,025	-24.7%	\$439	73	\$337	89
Jackson	\$4,845,942	\$4,708,385	-2.8%	\$366	86	\$351	84
Jefferson	\$4,358,929	\$4,244,320	-2.6%	\$237	104	\$233	103
Jewell	\$957,304	\$828,283	-13.5%	\$305	95	\$271	99
Johnson	\$481,645,776	\$462,836,195	-3.9%	\$902	8	\$853	8
Kearny	\$1,370,358	\$1,297,727	-5.3%	\$329	90	\$311	92
Kingman	\$4,146,787	\$3,493,675	-15.7%	\$537	47	\$461	61
Kiowa	\$1,702,293	\$1,497,521	-12.0%	\$670	25	\$645	24
Labette	\$10,595,584	\$10,050,179	-5.1%	\$484	58	\$462	60
Lane	\$1,009,417	\$945,601	-6.3%	\$579	40	\$543	42
Leavenworth	\$26,181,391	\$26,195,090	0.1%	\$352	87	\$348	85
Lincoln	\$948,016	\$918,607	-3.1%	\$291	97	\$294	94
Linn	\$2,509,456	\$2,594,727	3.4%	\$261	100	\$278	96
Logan	\$1,595,873	\$1,610,537	0.9%	\$615	34	\$632	26
Lyon	\$20,015,331	\$19,580,899	-2.2%	\$563	41	\$583	33
Marion	\$4,247,895	\$4,097,972	-3.5%	\$351	88	\$342	87
Marshall	\$6,123,914	\$6,313,024	3.1%	\$602	36	\$624	28

## Total Amount State Sales Tax Collections by County

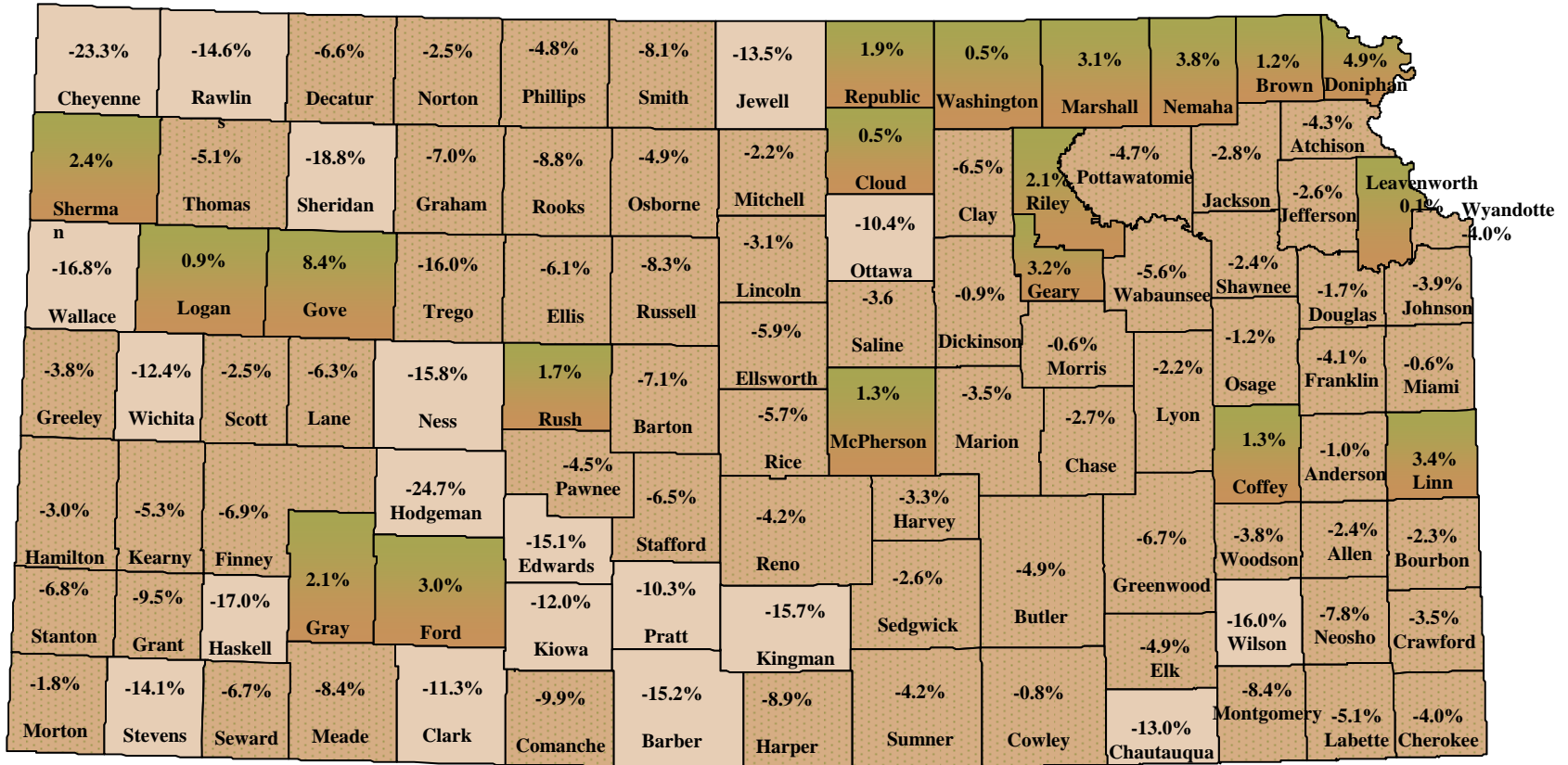
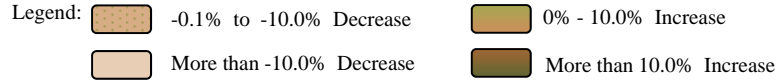
5.3% state sales tax rate.

County	FY2009	FY2010	Percent Change	FY2009 Per Capita	FY2009 PC Rank	FY2010 Per Capita*	FY2010 PC Rank*
McPherson	\$19,541,067	\$19,789,590	1.3%	\$673	24	\$686	19
Meade	\$1,921,777	\$1,760,372	-8.4%	\$441	72	\$399	76
Miami	\$13,421,264	\$13,334,389	-0.6%	\$433	74	\$431	69
Mitchell	\$4,141,887	\$4,052,164	-2.2%	\$658	28	\$639	25
Montgomery	\$20,985,576	\$19,226,819	-8.4%	\$610	35	\$561	35
Morris	\$2,352,776	\$2,337,679	-0.6%	\$390	82	\$390	77
Morton	\$1,655,989	\$1,626,316	-1.8%	\$556	43	\$537	43
Nemaha	\$4,699,912	\$4,879,042	3.8%	\$465	67	\$489	51
Neosho	\$10,358,250	\$9,554,688	-7.8%	\$638	31	\$595	32
Ness	\$3,175,393	\$2,674,493	-15.8%	\$1,078	3	\$943	4
Norton	\$2,613,784	\$2,549,330	-2.5%	\$487	57	\$478	53
Osage	\$4,185,735	\$4,135,742	-1.2%	\$256	102	\$257	102
Osborne	\$1,957,697	\$1,861,189	-4.9%	\$515	53	\$484	52
Ottawa	\$1,426,386	\$1,277,490	-10.4%	\$237	103	\$214	104
Pawnee	\$3,023,706	\$2,888,708	-4.5%	\$481	59	\$465	56
Phillips	\$2,774,348	\$2,642,243	-4.8%	\$520	52	\$501	49
Pottawatomie	\$20,722,862	\$19,754,410	-4.7%	\$1,052	4	\$988	3
Pratt	\$8,952,393	\$8,032,041	-10.3%	\$951	5	\$863	6
Rawlins	\$1,164,336	\$994,599	-14.6%	\$465	66	\$410	73
Reno	\$45,095,467	\$43,199,224	-4.2%	\$711	19	\$682	20
Republic	\$2,036,614	\$2,076,208	1.9%	\$423	77	\$432	68
Rice	\$4,544,326	\$4,284,865	-5.7%	\$452	69	\$425	70
Riley	\$38,534,818	\$39,345,055	2.1%	\$542	46	\$552	39
Rooks	\$3,325,758	\$3,032,064	-8.8%	\$648	30	\$608	30
Rush	\$1,063,042	\$1,081,409	1.7%	\$329	91	\$344	86
Russell	\$4,511,635	\$4,135,822	-8.3%	\$679	23	\$627	27
Saline	\$50,161,490	\$48,335,263	-3.6%	\$918	6	\$889	5
Scott	\$3,181,939	\$3,103,336	-2.5%	\$695	21	\$681	22
Sedgwick	\$381,378,522	\$371,510,043	-2.6%	\$790	13	\$757	12
Seward	\$18,602,197	\$17,354,392	-6.7%	\$808	11	\$754	14
Shawnee	\$130,496,208	\$127,338,562	-2.4%	\$747	16	\$722	17
Sheridan	\$1,580,913	\$1,283,430	-18.8%	\$630	32	\$527	45
Sherman	\$4,906,465	\$5,024,420	2.4%	\$816	10	\$857	7
Smith	\$1,857,538	\$1,706,289	-8.1%	\$476	62	\$455	62
Stafford	\$1,946,323	\$1,820,398	-6.5%	\$450	70	\$419	72
Stanton	\$1,002,630	\$934,015	-6.8%	\$467	64	\$443	67
Stevens	\$3,341,776	\$2,872,051	-14.1%	\$661	26	\$560	36
Sumner	\$8,658,571	\$8,290,818	-4.2%	\$367	85	\$353	83
Thomas	\$8,088,040	\$7,671,771	-5.1%	\$1,111	1	\$1,045	1
Trego	\$2,133,990	\$1,792,924	-16.0%	\$740	17	\$614	29
Wabaunsee	\$1,408,149	\$1,329,283	-5.6%	\$203	105	\$194	105
Wallace	\$782,779	\$651,185	-16.8%	\$558	42	\$462	57
Washington	\$1,895,567	\$1,904,838	0.5%	\$327	92	\$335	90
Wichita	\$1,130,649	\$990,949	-12.4%	\$526	50	\$470	54
Wilson	\$4,051,504	\$3,404,381	-16.0%	\$418	79	\$359	82
Woodson	\$1,010,362	\$972,397	-3.8%	\$308	94	\$300	93
Wyandotte	\$96,522,684	\$92,664,969	-4.0%	\$626	33	\$598	31
Total Counties	\$1,922,863,612	\$1,857,382,279		\$686		\$659	
Miscellaneous	<u>\$6,446,806</u>	<u>\$6,093,438</u>					
Grand Total	\$1,929,310,418	\$1,863,475,717	-3.4%				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2010. Figures might not add from rounding.

### State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2010 state sales tax collection percentage change over Fiscal Year 2009, by county. Total statewide percent change was -3.4%.



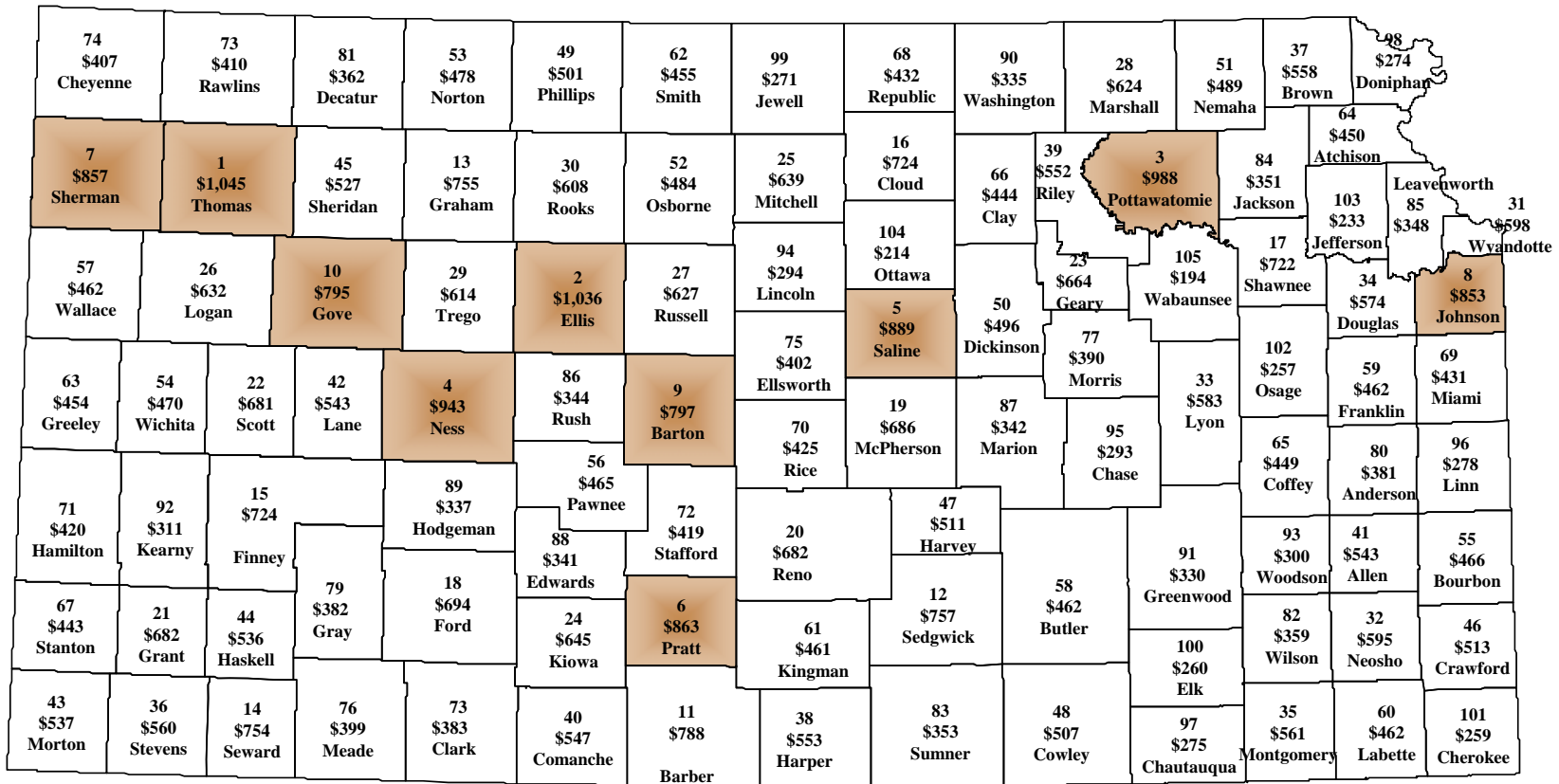
Revised historical data is available upon request.



### State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2010 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.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

5.3% state sales tax rate

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

<u>North American Industry Classification</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$ 1,359,040	\$ 1,590,198	17.0%
112 Animal Production	\$ 128,518	\$ 143,437	11.6%
113 Forestry and Logging	\$ 25,127	\$ 30,341	20.7%
114 Fishing, Hunting and Trapping	\$ 428,027	\$ 359,115	-16.1%
115 Agriculture and Forestry Support Activities	\$ 965,914	\$ 1,287,490	33.3%
<b>2-digit Total</b>	<b>\$ 2,906,625</b>	<b>\$ 3,410,580</b>	<b>17.3%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$ 726,108	\$ 847,252	16.7%
212 Mining (except Oil and Gas)	\$ 2,007,683	\$ 1,883,214	-6.2%
213 Support Activities for Mining	\$ 13,189,387	\$ 12,032,920	-8.8%
<b>2-digit Total</b>	<b>\$ 15,923,177</b>	<b>\$ 14,763,386</b>	<b>-7.3%</b>
<b>22 Utilities</b>			
221 Utilities	\$ 53,573,478	\$ 54,280,209	1.3%
<b>2-digit Total</b>	<b>\$ 53,573,478</b>	<b>\$ 54,280,209</b>	<b>1.3%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$ 6,809,532	\$ 6,873,487	0.9%
237 Heavy and Civil Engineering Construction	\$ 12,877,985	\$ 8,252,497	-35.9%
238 Specialty Trade Contractors	\$ 42,313,305	\$ 35,620,397	-15.8%
<b>2-digit Total</b>	<b>\$ 62,000,823</b>	<b>\$ 50,746,381</b>	<b>-18.2%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$ 2,450,324	\$ 2,216,285	-9.6%
312 Beverage and Tobacco Product Mfg	\$ 1,649,579	\$ 1,368,884	-17.0%
313 Textile Mills	\$ 74,962	\$ 68,986	-8.0%
314 Textile Product Mills	\$ 422,272	\$ 462,226	9.5%
315 Apparel Mfg	\$ 183,977	\$ 287,437	56.2%
316 Leather and Allied Product Mfg	\$ 32,248	\$ 33,615	4.2%
321 Wood Product Mfg	\$ 2,420,442	\$ 1,911,413	-21.0%
322 Paper Mfg	\$ 472,475	\$ 430,939	-8.8%
323 Printing and Related Support Activities	\$ 5,411,826	\$ 4,791,309	-11.5%
324 Petroleum and Coal Products Mfg	\$ 1,001,175	\$ 1,119,599	11.8%
325 Chemical Mfg	\$ 1,330,615	\$ 1,004,319	-24.5%
326 Plastics and Rubber Products Mfg	\$ 1,160,313	\$ 1,082,608	-6.7%
327 Nonmetallic Mineral Product Mfg	\$ 12,090,273	\$ 10,174,727	-15.8%
331 Primary Metal Mfg	\$ 129,246	\$ 127,297	-1.5%
332 Fabricated Metal Product Mfg	\$ 4,845,803	\$ 3,426,584	-29.3%
333 Machinery Mfg	\$ 2,259,783	\$ 2,904,589	28.5%
334 Computer and Electronic Product Mfg	\$ 869,703	\$ 1,569,266	80.4%
335 Electrical Equipment & Appliance Mfg	\$ 417,092	\$ 389,109	-6.7%
336 Transportation Equipment Mfg	\$ 2,887,512	\$ 2,875,802	-0.4%
337 Furniture and Related Product Mfg	\$ 2,085,987	\$ 1,686,665	-19.1%
339 Miscellaneous Mfg	\$ 2,759,848	\$ 2,516,718	-8.8%
<b>2-digit Total</b>	<b>\$ 44,955,457</b>	<b>\$ 40,448,376</b>	<b>-10.0%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$ 77,364,584	\$ 62,269,354	-19.5%
424 Merchant Wholesalers, Nondurable Goods	\$ 17,793,630	\$ 15,766,245	-11.4%
425 Electronic Markets and Agents and Brokers	\$ 7,337,131	\$ 6,561,056	-10.6%
<b>2-digit Total</b>	<b>\$ 102,495,345</b>	<b>\$ 84,596,655</b>	<b>-17.5%</b>

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

5.3% state sales tax rate

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

<u>North American Industry Classification</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Percent Change</u>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$ 214,884,763	\$ 218,386,657	1.6%
442 Furniture and Home Furnishings Stores	\$ 45,374,778	\$ 42,289,991	-6.8%
443 Electronics and Appliance Stores	\$ 33,765,657	\$ 32,788,772	-2.9%
444 Building Material and Garden Supply Stores	\$ 112,049,048	\$ 105,656,150	-5.7%
445 Food and Beverage Stores	\$ 150,231,774	\$ 146,001,437	-2.8%
446 Health and Personal Care Stores	\$ 19,951,734	\$ 23,708,676	18.8%
447 Gasoline Stations	\$ 63,860,974	\$ 66,033,400	3.4%
448 Clothing and Clothing Accessories Stores	\$ 53,147,377	\$ 54,176,963	1.9%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 36,699,847	\$ 36,448,157	-0.7%
452 General Merchandise Stores	\$ 315,318,343	\$ 310,789,155	-1.4%
453 Miscellaneous Store Retailers	\$ 45,335,239	\$ 44,437,795	-2.0%
454 Nonstore Retailers	\$ 24,158,882	\$ 17,732,635	-26.6%
<b>2-digit Total</b>	<b>\$ 1,114,778,414</b>	<b>\$ 1,098,449,788</b>	<b>-1.5%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$ 218,180	\$ 191,504	-12.2%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,381,116	\$ 1,249,839	-9.5%
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	\$ 1,690,695	\$ 1,499,069	-11.3%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 33,666	\$ 8,111	-75.9%
493 Warehousing and Storage	\$ 1,038,227	\$ 970,443	-6.5%
<b>2-digit Total</b>	<b>\$ 4,507,177</b>	<b>\$ 4,252,581</b>	<b>-5.6%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$ 6,794,059	\$ 6,616,659	-2.6%
512 Motion Picture & Sound Recording Industries	\$ 5,805,210	\$ 6,090,827	4.9%
515 Broadcasting (except Internet)	\$ 22,970,152	\$ 21,290,496	-7.3%
517 Telecommunications	\$ 136,440,994	\$ 134,225,670	-1.6%
518 ISPs, Search Portals, and Data Processing	\$ 777,375	\$ 717,392	-7.7%
519 Other Information Services	\$ 141,787	\$ 141,432	-0.3%
<b>2-digit Total</b>	<b>\$ 172,929,577</b>	<b>\$ 169,082,476</b>	<b>-2.2%</b>
<b>52 Finance and Insurance</b>			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,580,251	\$ 2,404,828	-6.8%
523 Securities and Commodity Contract Brokerage	\$ 213,931	\$ 169,873	-20.6%
524 Insurance Carriers and Related Activities	\$ 299,361	\$ 457,054	52.7%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 3,094,539</b>	<b>\$ 3,033,480</b>	<b>-2.0%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$ 1,025,231	\$ 1,259,930	22.9%
532 Rental and Leasing Services	\$ 29,342,642	\$ 27,200,523	-7.3%
<b>2-digit Total</b>	<b>\$ 30,367,873</b>	<b>\$ 28,460,453</b>	<b>-6.3%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$ 16,020,116	\$ 17,529,654	9.4%
<b>2-digit Total</b>	<b>\$ 16,020,116</b>	<b>\$ 17,529,654</b>	<b>9.4%</b>

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

5.3% state sales tax rate

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

<u>North American Industry Classification</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Percent Change</u>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$ 264,348	\$ 430,766	63.0%
<b>2-digit Total</b>	<b>\$ 264,348</b>	<b>\$ 430,766</b>	<b>63.0%</b>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$ 17,177,118	\$ 15,984,776	-6.9%
562 Waste Management and Remediation Services	\$ 692,956	\$ 597,334	-13.8%
<b>2-digit Total</b>	<b>\$ 17,870,074</b>	<b>\$ 16,582,110</b>	<b>-7.2%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$ 5,292,837	\$ 5,388,203	1.8%
<b>2-digit Total</b>	<b>\$ 5,292,837</b>	<b>\$ 5,388,203</b>	<b>1.8%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$ 1,507,633	\$ 1,528,339	1.4%
622 Hospitals	\$ 1,504,033	\$ 1,462,108	-2.8%
623 Nursing and Residential Care Facilities	\$ 133,146	\$ 153,905	15.6%
624 Social Assistance	\$ 594,490	\$ 707,749	19.1%
<b>2-digit Total</b>	<b>\$ 3,739,302</b>	<b>\$ 3,852,101</b>	<b>3.0%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$ 3,649,547	\$ 3,185,151	-12.7%
712 Museums, Historical Sites, Zoos, and Parks	\$ 602,398	\$ 553,604	-8.1%
713 Amusement, Gambling, and Recreation	\$ 15,469,294	\$ 15,038,071	-2.8%
<b>2-digit Total</b>	<b>\$ 19,721,240</b>	<b>\$ 18,776,825</b>	<b>-4.8%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$ 26,976,527	\$ 24,876,582	-7.8%
722 Food Services and Drinking Places	\$ 166,684,574	\$ 162,392,078	-2.6%
<b>2-digit Total</b>	<b>\$ 193,661,101</b>	<b>\$ 187,268,661</b>	<b>-3.3%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$ 43,217,267	\$ 41,124,808	-4.8%
812 Personal and Laundry Services	\$ 13,383,722	\$ 12,716,998	-5.0%
813 Membership Associations and Organizations	\$ 3,994,936	\$ 3,938,600	-1.4%
814 Private Households	\$ 59,200	\$ 60,842	2.8%
<b>2-digit Total</b>	<b>\$ 60,655,125</b>	<b>\$ 57,841,249</b>	<b>-4.6%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$ 2,456,482	\$ 2,271,822	-7.5%
922 Justice, Public Order, and Safety Activities	Confidential	Confidential	n/a
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$ 53,814	\$ 56,089	4.2%
926 Administration of Economic Programs	\$ 21,715	\$ 21,466	-1.1%
928 National Security and International Affairs	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 2,755,105</b>	<b>\$ 2,571,536</b>	<b>-6.7%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$ 1,798,684	\$ 1,710,250	-4.9%
<b>2-digit Total</b>	<b>\$ 1,798,684</b>	<b>\$ 1,710,250</b>	<b>-4.9%</b>
<b>Total</b>	<b>\$ 1,929,310,418</b>	<b>\$ 1,863,475,717</b>	<b>-3.4%</b>

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2009 and FY 2010

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)		Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)	
Allen County	1.000%	Oct-94	\$1,540,830.98	\$1,488,872.61	-3%	\$170,871.63	\$152,419.49	-11%
Anderson County	1.500%	Apr-07	\$1,042,421.45	\$990,023.19	-5%	\$133,791.94	\$118,397.62	-12%
Atchison County	1.250%	Jan-07	\$2,047,626.19	\$1,996,310.53	-3%	\$296,243.01	\$302,964.67	2%
Barber County	1.000%	Feb-83	\$914,667.60	\$738,450.94	-19%	\$205,212.57	\$121,250.18	-41%
Barton County	1.000%	Jan-08	\$4,792,156.41	\$4,347,495.07	-9%	\$472,771.08	\$403,136.34	-15%
Bourbon County	1.000%	Jul-01	\$1,491,105.20	\$1,470,594.48	-1%	\$175,194.56	\$173,323.93	-1%
Brown County	1.500%	Apr-09	\$1,161,860.95	\$1,808,968.84	n/a	\$217,852.50	\$663,414.84	n/a
Butler County	0.250%	Apr-10	\$0.00	\$131,409.78	n/a	\$36,116.06	\$16,046.17	n/a
Chase County	1.000%	Apr-05	\$188,246.40	\$191,061.20	1%	\$65,045.77	\$40,799.36	-37%
Chautauqua County	1.000%	Feb-83	\$276,893.20	\$237,711.07	-14%	\$58,304.92	\$47,158.42	-19%
Cherokee County	1.500%	Jan-03	\$1,903,861.39	\$1,877,666.72	-1%	\$700,671.80	\$550,447.12	-21%
Cheyenne County	2.000%	Jul-96	\$633,428.81	\$492,068.64	-22%	\$208,796.70	\$172,617.83	-17%
Clay County	1.000%	Jan-01	\$873,382.21	\$832,609.22	-5%	\$94,332.90	\$154,010.00	63%
Cloud County	1.000%	Jan-01	\$1,386,481.67	\$1,336,331.11	-4%	\$163,354.22	\$102,106.41	-37%
Cowley County	0.500%	Oct-05	\$1,812,950.53	\$1,768,401.13	-2%	\$229,991.62	\$258,983.53	13%
Crawford County	1.000%	Jul-01	\$4,309,952.90	\$4,224,883.72	-2%	\$691,228.67	\$581,426.11	-16%
Decatur County	1.000%	Nov-84	\$261,770.69	\$240,638.95	-8%	\$62,811.58	\$56,699.98	-10%
Dickinson County	1.000%	Jul-97	\$2,055,380.40	\$1,998,215.53	-3%	\$233,248.01	\$347,515.80	49%
Doniphan County	1.000%	Oct-94	\$450,387.11	\$477,832.90	6%	\$196,602.58	\$374,706.21	91%
Douglas County	1.000%	Jan-95	\$13,852,804.58	\$13,718,135.65	-1%	\$1,322,436.47	\$1,306,337.88	-1%
Edwards County	1.000%	Nov-83	\$270,494.53	\$232,427.57	-14%	\$47,380.86	\$33,618.36	-29%
Elk County	1.000%	Nov-82	\$184,682.73	\$182,790.40	-1%	\$34,512.36	\$22,677.70	-34%
Ellsworth County	1.000%	Apr-05	\$554,666.11	\$531,381.99	-4%	\$86,389.66	\$73,043.32	-15%
Finney County	1.150%	Oct-09	\$5,018,124.14	\$5,467,443.08	n/a	\$516,678.58	\$576,602.77	n/a
Ford County	1.500%	Oct-07	\$7,302,167.90	\$7,345,333.09	1%	\$821,880.23	\$869,317.15	6%
Franklin County	1.500%	Jan-93	\$4,056,637.67	\$3,875,663.66	-4%	\$592,116.34	\$592,116.34	10%
Geary County	1.250%	Oct-06	\$5,157,465.51	\$5,290,162.55	3%	\$533,999.25	\$531,978.18	0%
Gove County	1.750%	Jan-06	\$648,277.07	\$702,081.25	8%	\$93,498.99	\$132,791.37	42%
Graham County	1.250%	Oct-09	\$104,754.01	\$322,200.80	n/a	\$11,568.21	\$32,502.81	n/a
Gray County	1.000%	Oct-05	\$578,409.03	\$557,528.17	-4%	\$96,525.77	\$94,799.37	-2%
Greeley County	1.000%	Nov-82	\$131,149.00	\$126,325.21	-4%	\$48,332.45	\$32,445.18	-33%
Greenwood County	1.000%	Jul-95	\$526,736.92	\$497,797.11	-5%	\$72,906.23	\$63,410.84	-13%
Hamilton County	0.500%	Jan-93	\$126,138.60	\$126,863.20	1%	\$31,880.37	\$31,863.22	-41%
Harvey County	2.000%	Oct-06	\$7,550,548.12	\$7,283,466.96	-4%	\$988,898.89	\$912,334.75	-8%
Haskell County	0.500%	Jan-83	\$292,084.02	\$233,508.01	-20%	\$73,735.14	\$46,369.89	-37%
Hodgeman County	1.000%	Apr-07	\$195,250.02	\$151,610.95	-22%	\$19,945.30	\$26,914.82	35%
Jackson County	1.400%	Apr-05	\$1,531,225.28	\$1,448,923.53	-5%	\$128,354.16	\$135,578.91	6%
Jefferson County	1.000%	Oct-98	\$1,019,312.02	\$994,727.76	-2%	\$158,853.70	\$149,755.58	-6%
Jewell County	1.000%	Feb-83	\$229,802.49	\$200,749.66	-13%	\$63,748.40	\$38,906.76	-39%
Johnson County	1.225%	Apr-09	\$107,452,910.84	\$108,575,849.04	n/a	\$16,971,051.84	\$12,372,707.81	n/a
Kiowa County	1.000%	Nov-82	\$354,916.13	\$325,680.78	-8%	\$114,486.30	\$123,387.16	8%
Labette County	1.250%	Oct-01	\$2,781,970.41	\$2,695,196.05	-3%	\$354,241.36	\$376,331.08	6%
Leavenworth County	1.000%	Jan-97	\$5,487,951.16	\$5,480,591.22	0%	\$879,195.34	\$943,304.73	7%
Lincoln County	1.000%	Feb-83	\$223,800.15	\$213,212.79	-5%	\$35,414.50	\$10,425.84	-71%
Logan County	1.000%	Nov-82	\$336,657.91	\$330,695.96	-2%	\$34,966.47	\$40,992.98	17%
Lyon County	0.500%	Jul-99	\$2,056,710.82	\$5,345,812.58	160%	\$164,553.90	\$488,450.23	197%
Marion County	1.000%	Jul-87	\$941,378.52	\$923,991.34	-2%	\$118,272.47	\$174,794.91	48%
Mcpheerson County	1.000%	Jul-82	\$3,962,460.90	\$3,950,266.87	0%	\$680,988.03	\$629,732.87	-8%
Meade County	1.000%	Nov-84	\$489,962.78	\$414,855.43	-15%	\$135,903.74	\$89,314.88	-42%
Miami County	1.250%	Jan-01	\$3,576,518.23	\$3,530,985.53	-1%	\$527,605.99	\$419,702.64	-20%
Mitchell County	1.000%	Nov-82	\$878,683.91	\$895,418.99	2%	\$82,407.53	\$88,434.58	7%
Montgomery County	0.000%	Oct-02	\$1,352.06	\$400.64	-70%	\$11.17	\$0.00	-100%
Morris County	1.000%	Nov-82	\$525,783.78	\$518,878.75	-1%	\$63,022.78	\$78,259.99	24%
Nemaha County	1.000%	Nov-82	\$1,043,405.05	\$1,080,454.94	4%	\$164,939.48	\$326,958.40	98%
Neosho County	1.000%	Oct-00	\$2,228,330.70	\$1,971,934.16	-12%	\$281,671.23	\$204,295.74	-27%
Norton County	0.750%	Sep-03	\$405,902.69	\$409,085.92	1%	\$220,082.82	\$127,217.61	-42%
Osage County	1.000%	Nov-82	\$973,767.42	\$943,799.71	-3%	\$108,987.72	\$100,923.59	-7%
Osborne County	1.500%	Jan-09	\$521,829.51	\$603,917.56	n/a	\$58,805.36	\$58,712.66	n/a
Ottawa County	1.000%	Jun-01	\$346,681.61	\$314,248.88	-9%	\$49,224.85	\$46,708.29	-5%
Pawnee County	2.000%	Jan-10	\$633,000.33	\$786,971.06	n/a	\$59,967.35	\$88,930.86	n/a
Phillips County	0.500%	Jan-06	\$294,100.49	\$280,252.75	-5%	\$60,580.13	\$57,649.76	-5%
Pottawatomie County	1.000%	Apr-05	\$4,184,222.69	\$3,994,118.39	-5%	\$372,972.97	\$333,308.75	-11%
Pratt County	1.000%	Jul-82	\$1,844,663.57	\$1,640,635.23	-11%	\$162,522.79	\$218,186.70	34%
Rawlins County	1.000%	Feb-83	\$249,716.95	\$367,088.85	47%	\$67,829.76	\$120,172.18	77%
Reno County	1.000%	Jul-86	\$9,221,816.64	\$8,781,279.02	-5%	\$922,809.08	\$890,871.86	-3%
Republic County	2.000%	Jul-03	\$865,663.84	\$934,330.75	8%	\$144,673.69	\$135,009.40	-7%
Rice County	1.000%	Nov-82	\$945,656.29	\$904,903.25	-4%	\$138,406.23	\$155,187.19	12%
Riley County	1.000%	Jan-99	\$7,892,411.87	\$8,016,448.39	2%	\$604,405.62	\$628,533.51	4%
Rooks County	0.000%	Oct-00	\$0.00	\$79.94	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Russell County	2.000%	Oct-05	\$1,924,054.76	\$1,700,044.94	-12%	\$307,000.74	\$195,166.59	-36%
Saline County	1.000%	Jun-95	\$10,122,170.33	\$9,723,070.02	-4%	\$856,305.82	\$811,460.30	-5%
Scott County	2.000%	Jan-10	\$702,274.74	\$897,437.14	n/a	\$104,258.64	\$116,007.28	n/a
Sedgewick County	1.000%	Jan-08	\$78,123,182.46	\$76,037,142.09	-3%	\$8,272,266.03	\$8,423,435.15	2%
Seward County	1.250%	Jan-04	\$4,883,203.36	\$4,364,565.31	-11%	\$921,556.84	\$546,474.34	-41%
Shawnee County	1.150%	Jan-05	\$30,731,677.09	\$30,176,008.81	-2%	\$3,891,543.67	\$3,727,061.08	-4%

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2009 and FY 2010

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)		Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)	
Sheridan County	2.000%	Oct-09	\$299,984.81	\$439,510.66	n/a	\$63,389.71	\$86,926.68	n/a
Sherman County	2.250%	Jul-06	\$2,362,196.76	\$2,304,134.17	-2%	\$212,262.20	\$199,409.98	-6%
Smith County	1.000%	Apr-09	\$33,503.83	\$365,015.86	n/a	\$6,013.98	\$63,478.96	n/a
Stafford County	1.000%	Nov-84	\$461,958.22	\$378,567.76	-18%	\$72,049.79	\$48,631.42	-33%
Stanton County	1.000%	Nov-84	\$217,314.82	\$209,189.98	-4%	\$56,134.68	\$45,926.36	-18%
Sumner County	1.000%	Oct-04	\$1,900,013.02	\$1,766,024.76	-7%	\$276,461.91	\$252,403.11	-9%
Thomas County	1.000%	Nov-82	\$1,656,884.26	\$1,545,039.30	-7%	\$195,569.31	\$153,605.49	-21%
Trego County	0.500%	Apr-05	\$238,909.40	\$198,677.88	-17%	\$31,006.72	\$38,435.69	24%
Wabaunsee County	1.500%	Jan-08	\$520,557.77	\$481,806.93	-7%	\$127,002.53	\$56,297.51	-56%
Washington County	1.000%	Feb-83	\$440,665.70	\$435,450.58	-1%	\$72,680.58	\$142,729.51	96%
Wichita County	2.000%	Jan-96	\$523,166.70	\$474,348.15	-9%	\$165,106.93	\$114,382.67	-31%
Wilson County	1.000%	Oct-00	\$922,210.89	\$129,416.27	-86%	\$157,840.47	\$23,499.67	-85%
Woodson County	1.000%	Oct-05	\$234,883.16	\$227,385.85	-3%	\$41,448.60	\$33,445.60	-19%
Wyandotte County	1.000%	Jan-84	\$20,906,918.99	\$20,114,854.28	-4%	\$3,300,630.84	\$2,934,680.23	-11%
Abilene	0.500%	Jan-06	\$1,051,101.67	\$1,010,719.85	-4%	\$70,269.68	\$99,238.08	41%
Alma	1.000%	Jan-09	\$23,769.26	\$71,309.03	n/a	\$3,055.25	\$9,164.05	n/a
Almena	0.500%	Apr-03	\$9,682.68	\$10,004.07	3%	\$5,616.90	\$2,866.83	-49%
Altamont	1.000%	Jul-99	\$57,148.14	\$63,132.89	10%	\$17,364.90	\$23,081.13	33%
Americus	0.500%	Apr-87	\$14,490.37	\$14,371.04	-1%	\$1,409.45	\$1,242.17	-12%
Andover	1.000%	Jan-08	\$1,322,378.55	\$1,414,824.97	7%	\$201,750.54	\$157,631.43	-22%
Anthony	1.500%	Jan-01	\$451,728.94	\$433,247.97	-4%	\$39,094.18	\$34,885.92	-11%
Argonia	1.000%	Jan-91	\$25,002.99	\$21,846.63	-13%	\$5,072.31	\$5,009.78	-1%
Arkansas City	2.000%	Apr-09	\$1,651,679.61	\$2,980,685.80	n/a	\$171,264.20	\$289,019.67	n/a
Arma	0.500%	Nov-82	\$36,192.80	\$66,164.00	83%	\$6,834.57	\$12,676.30	85%
Atchison	1.000%	Aug-83	\$1,402,490.18	\$1,348,793.15	-4%	\$175,584.32	\$173,639.68	-1%
Attica	1.000%	Apr-07	\$102,478.91	\$70,856.91	-31%	\$6,135.21	\$4,688.08	-24%
Auburn	1.000%	Jul-84	\$93,482.80	\$94,357.53	1%	\$9,174.57	\$8,521.58	-7%
Augusta	1.000%	Oct-06	\$936,197.78	\$932,870.25	0%	\$100,732.36	\$106,294.24	6%
Axtell	1.000%	Apr-07	\$39,537.66	\$48,405.59	22%	\$12,084.21	\$8,895.57	-26%
Baldwin City	1.250%	Apr-10	\$320,640.54	\$330,229.96	n/a	\$43,457.94	\$35,920.48	n/a
Basehor	1.000%	Oct-95	\$226,083.75	\$228,579.01	1%	\$55,202.85	\$60,670.30	10%
Baxter Springs	1.000%	Jul-85	\$364,123.67	\$374,345.45	3%	\$114,689.88	\$71,530.91	-38%
Belle Plaine	1.000%	Oct-89	\$84,528.07	\$79,737.50	-6%	\$20,390.35	\$17,553.76	-23%
Beloit	0.700%	Jul-08	\$441,228.81	\$471,329.95	n/a	\$37,932.70	\$38,581.56	n/a
Benton	1.000%	Oct-99	\$56,057.85	\$58,060.15	4%	\$23,945.72	\$11,908.00	-50%
Blue Rapids	1.500%	Jan-09	\$96,111.90	\$115,594.75	n/a	\$8,599.48	\$14,465.94	n/a
Bonner Springs	1.750%	Jan-07	\$3,044,227.42	\$2,791,368.07	-8%	\$376,648.92	\$288,903.37	-23%
Bronson	1.000%	Jan-97	\$12,407.55	\$13,617.52	10%	\$1,634.25	\$1,165.79	-29%
Burden	1.000%	Jan-96	\$33,340.12	\$26,109.00	-22%	\$6,866.04	\$3,271.37	-52%
Burlingame	1.000%	Apr-09	\$5,050.62	\$56,546.72	n/a	\$398.66	\$5,943.36	n/a
Burlington	2.000%	Apr-09	\$411,466.64	\$753,064.29	n/a	\$47,561.04	\$74,061.15	n/a
Caldwell	1.000%	Nov-82	\$83,702.91	\$89,529.84	7%	\$24,129.15	\$31,202.14	29%
Caney	2.750%	Apr-03	\$428,483.96	\$390,041.97	-9%	\$79,004.70	\$65,986.49	-16%
Canton	1.000%	Jan-09	\$15,395.90	\$48,054.06	n/a	\$1,383.10	\$6,046.42	n/a
Carbondale	2.000%	Apr-09	\$82,397.00	\$168,710.98	n/a	\$7,456.80	\$23,959.66	n/a
Cedar Vale	1.000%	Oct-97	\$40,027.42	\$37,164.33	-7%	\$14,222.16	\$12,797.15	-10%
Chanute	1.250%	Apr-09	\$1,762,859.35	\$1,887,190.61	n/a	\$193,411.02	\$147,352.81	n/a
Chase	0.500%	Oct-06	\$11,663.74	\$10,779.48	-8%	\$7,766.79	\$2,173.89	-72%
Cherryvale	2.750%	Oct-07	\$526,265.35	\$475,029.17	-10%	\$103,588.01	\$85,289.57	-18%
Chetopa	1.500%	Jan-02	\$114,697.07	\$108,171.89	-6%	\$22,113.29	\$22,673.56	3%
Claffin	0.500%	Oct-05	\$26,236.80	\$22,758.41	-13%	\$2,877.07	\$3,946.49	37%
Clay Center	1.000%	Nov-84	\$681,171.17	\$647,011.54	-5%	\$54,150.19	\$58,212.67	8%
Coffeyville	3.000%	Apr-10	\$3,749,867.89	\$3,526,634.17	n/a	\$398,436.70	\$524,400.44	n/a
Colby	1.000%	Apr-10	\$349,079.27	\$423,909.66	n/a	\$30,614.29	\$32,054.09	n/a
Coldwater	1.000%	Jul-98	\$116,603.40	\$118,862.72	2%	\$10,481.50	\$13,974.10	33%
Collyer	1.000%	Jan-01	\$11,006.81	\$8,076.06	-27%	\$1,905.93	\$2,067.28	8%
Columbus	1.000%	Jul-97	\$407,521.80	\$389,769.82	-4%	\$68,823.98	\$56,794.97	-17%
Concordia	1.000%	Feb-83	\$1,110,811.06	\$1,049,104.99	-6%	\$93,939.19	\$96,968.03	-3%
Conway Springs	1.000%	Oct-89	\$66,153.13	\$78,320.60	18%	\$16,391.40	\$12,304.05	-25%
Cottonwood Falls	1.000%	Jan-91	\$55,510.26	\$60,212.09	8%	\$7,076.87	\$8,848.39	25%
Council Grove	1.000%	Oct-03	\$334,966.08	\$324,677.84	-3%	\$29,204.54	\$32,653.92	12%
Dearing	1.000%	Apr-03	\$18,410.30	\$15,290.49	-17%	\$2,234.31	\$2,907.87	30%
Deerfield	1.000%	Oct-94	\$25,667.69	\$25,107.07	-2%	\$4,662.36	\$6,069.66	30%
Delphos	1.000%	Nov-84	\$16,474.01	\$19,075.94	16%	\$3,226.13	\$2,799.19	-13%
Derby	0.500%	Apr-03	\$1,752,711.52	\$1,808,910.47	3%	\$174,560.78	\$230,388.28	32%
DeSoto	1.750%	Jul-02	\$560,807.68	\$548,783.22	-2%	\$207,720.77	\$202,033.73	-3%
Dighton	1.000%	Jul-83	\$123,982.77	\$111,168.24	-10%	\$47,460.95	\$16,738.24	-65%
Dodge City	1.000%	Oct-97	\$4,349,458.81	\$4,399,539.31	1%	\$395,426.65	\$464,877.61	18%
Douglass	1.000%	Jan-95	\$101,878.13	\$93,433.06	-8%	\$15,247.60	\$13,395.59	-12%
Easton	1.000%	Jul-85	\$22,255.05	\$23,197.11	4%	\$5,286.50	\$5,479.47	4%
Edgerton	1.000%	Jul-85	\$56,684.29	\$59,747.25	5%	\$16,828.90	\$13,224.14	-21%
Edna	1.000%	Jan-89	\$22,098.96	\$22,711.33	3%	\$5,573.81	\$4,803.90	-14%
Edwardsville	1.000%	Jan-86	\$219,431.08	\$215,245.73	-2%	\$152,891.89	\$96,763.50	-37%
Effingham	1.000%	Nov-83	\$24,019.57	\$23,275.22	-3%	\$4,224.97	\$4,172.61	-1%
El Dorado	1.000%	Oct-89	\$2,281,151.10	\$2,058,994.96	-10%	\$152,529.07	\$177,747.74	17%

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2009 and FY 2010

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)		Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)	
Elkhart	1.000%	Jan-95	\$223,933.04	\$213,156.70	-5%	\$59,898.70	\$46,481.17	-22%
Ellinwood	0.500%	Jan-07	\$70,756.40	\$67,028.49	-5%	\$7,592.98	\$9,467.70	25%
Ellis	2.000%	Oct-06	\$299,941.76	\$279,268.09	-7%	\$37,370.59	\$30,710.38	-18%
Ellsworth	1.250%	Jul-00	\$398,524.41	\$398,078.88	0%	\$53,892.94	\$36,229.85	-33%
Elwood	1.000%	Nov-84	\$125,051.95	\$124,424.59	-1%	\$47,724.53	\$44,035.38	-8%
Emporia	1.000%	Jan-95	\$3,756,371.40	\$3,647,813.07	-3%	\$258,386.02	\$286,305.19	11%
Erie	1.500%	Apr-09	\$81,956.38	\$142,640.33	n/a	\$18,112.15	\$30,405.88	n/a
Eudora	1.000%	Jan-07	\$249,076.50	\$239,276.42	-4%	\$48,020.60	\$38,952.17	-19%
Eureka	1.000%	Oct-05	\$281,045.12	\$264,464.74	-6%	\$27,322.72	\$27,068.58	-1%
Fairway	1.500%	Apr-10	\$367,640.45	\$332,376.74	n/a	\$83,659.58	\$74,696.57	n/a
Florence	1.000%	Apr-05	\$34,328.72	\$37,275.16	9%	\$3,926.93	\$3,487.54	-11%
Fontana	0.500%	Jul-97	\$2,445.01	\$2,417.92	-1%	\$1,368.93	\$904.26	-34%
Fort Scott	1.000%	Jan-84	\$1,260,601.34	\$1,239,246.58	-2%	\$110,265.97	\$117,358.55	6%
Frankfort	1.000%	Apr-03	\$92,328.87	\$87,290.92	-5%	\$10,213.16	\$10,861.23	6%
Fredonia	1.500%	Apr-06	\$544,604.72	\$512,344.20	-6%	\$60,827.73	\$59,631.50	-2%
Frontenac	1.000%	Jan-95	\$282,067.13	\$245,075.16	-13%	\$53,508.08	\$52,397.04	-2%
Galena	1.000%	Jul-84	\$152,586.27	\$152,466.85	0%	\$95,121.26	\$106,419.76	12%
Garden City	1.000%	Jul-94	\$5,262,974.62	\$4,988,342.02	-5%	\$352,159.85	\$306,595.62	-13%
Gardner	1.500%	Jan-06	\$2,402,756.61	\$2,439,221.99	2%	\$341,289.93	\$292,520.66	-14%
Garnett	0.500%	Jan-99	\$235,250.85	\$228,314.04	-3%	\$15,282.08	\$15,144.88	-1%
Gas	1.000%	Jan-91	\$26,952.63	\$30,560.09	13%	\$2,538.49	\$2,999.19	18%
Geneseo	0.500%	Oct-05	\$4,516.91	\$4,379.03	-3%	\$751.53	\$805.31	7%
Girard	1.000%	Jan-01	\$244,257.61	\$250,548.67	3%	\$61,513.42	\$55,742.02	-9%
Glade	1.000%	Jan-01	\$16,695.57	\$13,528.49	-19%	\$909.22	\$809.95	-11%
Glasco	1.000%	Jul-83	\$31,100.96	\$24,201.71	-22%	\$6,923.13	\$6,617.08	-4%
Grandview Plaza	1.000%	Apr-99	\$60,648.92	\$62,741.36	3%	\$16,432.04	\$16,814.99	4%
Great Bend	0.750%	Jul-08	\$2,391,612.63	\$2,387,337.72	n/a	\$214,889.67	\$201,581.54	n/a
Greensburg	0.500%	Oct-06	\$168,780.07	\$154,138.00	-9%	\$21,674.48	\$17,975.45	-17%
Grinnell	0.250%	Jan-03	\$6,041.61	\$6,116.89	1%	\$945.42	\$1,231.53	30%
Hardtner	0.000%	Jan-02	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Harper	1.000%	Jan-01	\$210,883.22	\$198,996.84	-6%	\$25,626.44	\$32,503.81	27%
Hartford	1.000%	Jan-09	\$6,059.31	\$19,878.81	n/a	\$782.36	\$2,716.95	n/a
Hays	2.250%	Apr-09	\$8,635,468.64	\$10,585,303.25	n/a	\$694,894.87	\$949,801.65	n/a
Herington	1.500%	Apr-06	\$332,124.51	\$318,970.34	-4%	\$35,053.48	\$38,776.57	11%
Hiawatha	1.000%	Apr-05	\$621,347.71	\$717,110.06	15%	\$71,724.49	\$159,006.14	122%
Highland	1.000%	Apr-08	\$41,249.68	\$51,063.27	24%	\$9,428.15	\$11,460.20	22%
Hill City	1.000%	Jul-85	\$250,712.84	\$236,313.42	-6%	\$16,134.05	\$16,098.52	5%
Hillsboro	1.000%	Oct-05	\$386,126.43	\$377,327.87	-2%	\$27,994.09	\$23,319.54	-17%
Hoisington	0.500%	Oct-05	\$101,417.23	\$104,706.55	3%	\$7,662.64	\$8,433.64	10%
Holcomb	0.500%	Apr-09	\$2,796.59	\$36,028.07	n/a	\$558.80	\$9,581.99	n/a
Holton	0.250%	Jan-95	\$182,365.07	\$177,305.74	-3%	\$11,224.60	\$10,972.10	-2%
Horton	1.000%	Jul-87	\$132,812.37	\$142,810.36	8%	\$17,946.81	\$18,617.28	4%
Hugoton	1.500%	Apr-07	\$649,992.50	\$618,750.67	-5%	\$126,545.62	\$100,017.81	-21%
Humboldt	1.250%	Oct-08	\$124,959.28	\$138,807.57	n/a	\$24,185.31	\$29,790.46	n/a
Hutchinson	0.750%	Apr-94	\$5,580,180.43	\$5,368,454.25	-4%	\$470,000.87	\$413,454.07	-12%
Independence	2.250%	Oct-02	\$4,213,353.05	\$3,870,854.07	-8%	\$297,132.45	\$252,096.43	-15%
Iola	1.000%	Jan-90	\$1,085,518.00	\$1,083,898.99	0%	\$77,040.19	\$74,660.78	-3%
Junction City	1.000%	Nov-82	\$3,514,846.17	\$3,619,859.24	3%	\$259,977.02	\$259,732.99	0%
Kanopolis	1.000%	Jul-85	\$19,872.66	\$17,418.66	-12%	\$4,383.89	\$4,248.16	-3%
Kansas City	1.250%	Oct-04	\$22,761,312.07	\$21,961,505.22	-4%	\$3,555,317.01	\$3,296,821.78	-7%
Kincaid	1.000%	Jul-99	\$5,263.30	\$5,841.80	11%	\$1,575.58	\$1,032.10	-34%
Kingman	1.000%	Jan-05	\$439,422.90	\$409,360.35	-7%	\$29,224.01	\$31,078.77	6%
Kinsley	1.000%	Apr-07	\$133,145.21	\$127,163.58	-4%	\$16,957.66	\$14,021.49	-17%
Kiowa	0.000%	Jan-09	\$83,961.43	\$2,951.93	n/a	\$11,679.57	\$0.00	n/a
LaCrosse	1.000%	Jan-96	\$110,810.03	\$111,803.08	1%	\$9,941.67	\$9,202.16	-7%
LaCygne	2.000%	Oct-09	\$86,995.37	\$133,600.11	n/a	\$27,164.60	\$38,091.44	n/a
Lakin	1.000%	Jul-83	\$133,060.77	\$140,902.60	6%	\$22,914.84	\$19,660.60	-14%
Lansing	1.000%	Jan-89	\$628,036.37	\$622,468.53	-1%	\$90,764.99	\$84,038.72	-7%
Larned	0.500%	Apr-05	\$247,716.90	\$236,168.32	-5%	\$18,805.93	\$19,045.22	1%
Lawrence	1.550%	Apr-09	\$13,253,136.00	\$19,316,496.85	n/a	\$1,158,014.44	\$1,660,138.54	n/a
Leavenworth	1.000%	Mar-85	\$3,476,639.28	\$3,510,033.32	1%	\$432,544.34	\$407,567.41	-6%
Leawood	1.525%	Apr-07	\$8,573,825.79	\$8,519,114.74	-1%	\$1,886,657.87	\$1,788,978.01	-5%
Lebo	1.000%	Apr-08	\$62,303.53	\$60,224.41	-3%	\$10,377.52	\$12,336.43	19%
LeCompton	1.000%	Oct-08	\$10,893.93	\$20,183.28	n/a	\$2,851.17	\$4,258.56	n/a
Lenexa	1.500%	Oct-08	\$13,778,659.01	\$14,221,628.49	n/a	\$4,087,459.78	\$3,791,726.68	n/a
LeRoy	1.000%	Oct-09	\$0.00	\$23,154.88	n/a	\$0.00	\$2,696.20	n/a
Liberal	1.400%	Jul-06	\$5,018,036.95	\$3,432,779.55	-32%	\$492,887.34	\$315,148.55	-36%
Lindsborg	1.000%	Jul-00	\$251,307.41	\$246,968.21	-2%	\$79,634.92	\$73,743.59	-53%
Linwood	1.000%	Apr-03	\$22,996.18	\$19,777.11	-14%	\$7,489.74	\$6,134.51	-18%
Longford	1.000%	Jan-89	\$6,252.48	\$6,165.12	-1%	\$790.05	\$955.34	21%
Louisburg	1.000%	Jan-97	\$615,996.93	\$641,870.13	4%	\$76,107.10	\$62,080.92	-18%
Lyndon	1.000%	Jan-99	\$90,862.87	\$99,106.64	9%	\$8,487.44	\$8,121.57	-4%
Lyons	1.000%	Jan-09	\$271,851.69	\$407,241.85	n/a	\$29,582.50	\$54,276.88	n/a
Manhattan	1.250%	Oct-09	\$9,399,493.30	\$10,791,409.83	n/a	\$650,819.90	\$772,856.87	n/a
Mankato	0.750%	Oct-05	\$82,892.52	\$66,241.48	-20%	\$12,241.66	\$6,924.72	-43%

**Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2009 and FY 2010**

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)	Percent Change	Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)	Percent Change
Maple Hill	0.750%	Jan-03	\$20,345.50	\$15,973.90	-21%	\$3,957.42	\$3,913.91	-1%
Marion	0.750%	Jul-01	\$138,860.61	\$128,225.17	-8%	\$14,863.91	\$13,579.05	-9%
Marysville	1.000%	Oct-99	\$783,059.05	\$802,203.51	2%	\$76,044.60	\$79,652.89	5%
Mayfield	0.500%	Nov-82	\$4,237.79	\$3,645.97	-14%	\$403.63	\$343.99	-15%
McPherson	0.500%	Oct-09	\$1,181,655.16	\$1,180,872.60	n/a	\$132,207.74	\$164,760.04	n/a
Meade	1.000%	Oct-09	\$103,316.25	\$146,979.11	n/a	\$21,231.72	\$19,169.12	n/a
Medicine Lodge	0.750%	Jul-06	\$268,909.82	\$251,273.94	-7%	\$46,618.76	\$30,523.80	-35%
Merriam	1.250%	Jan-01	\$5,736,546.98	\$5,409,906.30	-6%	\$622,101.97	\$642,618.29	3%
Miltonvale	1.000%	Jul-87	\$58,067.73	\$89,182.05	54%	\$9,953.86	\$9,397.11	-6%
Minneapolis	1.000%	Apr-05	\$184,782.07	\$157,881.60	-15%	\$19,479.79	\$18,521.93	-5%
Minneola	1.000%	Jul-99	\$35,402.39	\$37,777.33	7%	\$7,974.21	\$8,677.09	9%
Mission	1.250%	Oct-02	\$2,556,378.04	\$2,480,772.66	-3%	\$498,616.34	\$442,576.43	-11%
Mission Hills	1.000%	Jan-05	\$454,720.85	\$441,577.90	-3%	\$134,095.82	\$125,432.30	-6%
Moran	0.500%	Jul-84	\$19,442.52	\$18,259.77	-6%	\$2,284.71	\$2,211.23	-3%
Morland	1.000%	Oct-96	\$10,432.61	\$9,669.10	-7%	\$3,801.71	\$1,394.32	-63%
Moscow	2.000%	Apr-09	\$20,673.41	\$32,869.16	n/a	\$10,208.28	\$16,998.88	n/a
Mound City	1.000%	Jul-93	\$107,197.37	\$100,810.83	-6%	\$14,140.75	\$7,648.00	-46%
Neodesha	3.000%	Oct-09	\$476,162.88	\$578,524.91	n/a	\$73,981.87	\$91,670.40	n/a
Neosho Rapids	1.000%	Oct-09	\$0.00	\$2,402.73	n/a	\$0.00	\$808.54	n/a
Ness City	1.000%	Oct-02	\$229,918.67	\$176,039.14	-23%	\$15,528.71	\$15,763.69	2%
Nickerson	1.000%	Apr-09	\$6,190.48	\$57,980.86	n/a	\$909.28	\$11,755.51	n/a
Norton	0.500%	Apr-93	\$210,497.57	\$211,242.58	0%	\$40,416.72	\$32,696.58	-19%
Oak Hill	1.000%	Jan-07	\$749.32	\$696.82	-7%	\$995.07	\$38.74	-96%
Ogden	1.000%	Nov-82	\$84,358.39	\$74,638.43	-12%	\$15,797.89	\$12,705.34	-20%
Olathe	1.125%	Apr-00	\$21,860,688.90	\$21,951,168.12	0%	\$2,511,755.67	\$2,602,892.47	4%
Olpe	0.500%	Apr-05	\$17,233.57	\$16,832.48	-2%	\$3,422.13	\$3,466.11	-13%
Onaga	1.000%	Nov-82	\$60,810.95	\$62,705.97	3%	\$10,071.84	\$8,663.83	-14%
Osage City	1.000%	Oct-03	\$331,010.58	\$310,137.14	-6%	\$19,685.90	\$23,567.91	20%
Osawatomie	1.000%	Oct-05	\$247,769.40	\$236,546.31	-5%	\$32,682.89	\$27,250.80	-17%
Oskaloosa	1.000%	Oct-07	\$117,107.48	\$124,357.66	6%	\$13,267.97	\$7,375.31	-44%
Oswego	1.000%	Jul-95	\$142,616.55	\$136,905.33	-4%	\$19,287.75	\$19,574.93	1%
Ottawa	1.100%	Jul-06	\$2,142,860.30	\$2,075,172.82	-3%	\$243,037.17	\$209,835.72	-14%
Overbrook	1.000%	Jan-99	\$97,131.74	\$100,309.78	3%	\$8,756.33	\$7,879.51	-10%
Overland Park	1.125%	Apr-99	\$42,876,263.68	\$35,001,701.62	-18%	\$3,554,204.58	\$1,044,502.76	-71%
Oxford	1.000%	Nov-84	\$46,757.74	\$47,523.73	2%	\$13,817.12	\$11,523.03	-17%
Paola	1.250%	Oct-07	\$1,521,396.03	\$1,474,930.19	-3%	\$143,022.72	\$98,243.58	-31%
Parker	2.000%	Apr-09	\$27,495.56	\$45,370.43	n/a	\$2,990.70	\$5,612.13	n/a
Parsons	1.000%	Jan-97	\$1,599,051.30	\$1,556,556.56	-3%	\$154,805.44	\$149,079.94	-4%
Paxico	1.000%	Oct-96	\$12,305.50	\$10,048.02	-18%	\$4,550.70	\$3,253.25	-29%
Peabody	1.000%	Apr-07	\$74,207.44	\$78,973.99	6%	\$10,924.80	\$10,506.75	-4%
Perry	0.500%	Jul-81	\$46,174.38	\$43,896.19	-5%	\$5,248.06	\$3,496.02	-33%
Phillipsburg	1.000%	Jul-01	\$405,082.19	\$381,373.54	-6%	\$59,519.31	\$60,089.33	1%
Pittsburg	1.000%	Jan-07	\$3,122,215.89	\$3,109,055.99	0%	\$389,204.31	\$322,053.97	-17%
Plainville	1.000%	Apr-97	\$302,099.65	\$284,520.10	-6%	\$23,799.55	\$21,282.49	-11%
Pleasanton	1.000%	Oct-95	\$128,012.36	\$137,307.49	7%	\$11,893.18	\$9,911.62	-17%
Pomona	2.000%	Apr-09	\$55,241.63	\$144,309.01	n/a	\$7,785.30	\$26,602.61	n/a
Potwin	1.000%	Jul-09	\$0.00	\$15,965.48	n/a	\$0.00	\$2,042.36	n/a
Prairie Village	1.000%	Feb-84	\$2,009,407.41	\$2,004,928.40	0%	\$357,619.50	\$336,076.13	-6%
Pratt	0.750%	Jan-05	\$1,155,309.03	\$1,040,974.05	-10%	\$73,109.34	\$72,718.44	-1%
Princeton	0.500%	Jul-95	\$8,546.37	\$8,556.08	0%	\$1,173.49	\$901.69	-23%
Protection	1.500%	Oct-07	\$80,350.24	\$72,149.47	-10%	\$11,261.27	\$9,931.68	-12%
Ransom	0.500%	Oct-93	\$16,743.02	\$14,444.51	-14%	\$1,528.65	\$1,166.28	-24%
Richmond	0.250%	Apr-05	\$19,240.85	\$19,746.76	3%	\$1,086.41	\$1,126.88	4%
Riley	1.000%	Jul-92	\$59,142.35	\$60,797.75	3%	\$14,632.78	\$10,756.78	-26%
Roeland Park	1.250%	Apr-03	\$1,630,638.36	\$1,615,207.12	-1%	\$100,698.21	\$86,481.62	-14%
Rolla	2.000%	Oct-07	\$35,603.34	\$34,689.35	-3%	\$18,907.48	\$10,425.73	-45%
Rose Hill	1.000%	Oct-00	\$208,358.10	\$203,131.70	-3%	\$34,350.25	\$30,928.42	-10%
Rossville	1.000%	Oct-86	\$107,625.47	\$94,808.08	-12%	\$6,337.15	\$6,271.53	-1%
Sabetha	1.000%	Oct-07	\$376,948.61	\$384,623.07	2%	\$50,334.24	\$50,177.03	0%
Saint Marys	1.000%	Nov-84	\$213,333.46	\$191,371.50	-10%	\$62,315.58	\$11,747.20	-81%
Saint Paul	1.000%	Apr-98	\$66,151.72	\$61,496.53	-7%	\$16,406.20	\$10,451.22	-36%
Salina	0.900%	Apr-09	\$7,292,191.87	\$8,240,280.81	n/a	\$543,542.40	\$612,134.00	n/a
Satanta	0.500%	Jan-87	\$75,093.62	\$55,409.10	-26%	\$9,878.72	\$12,881.96	30%
Scammon	1.000%	Apr-88	\$17,850.26	\$19,947.43	12%	\$3,967.98	\$3,851.82	-3%
Scott City	0.500%	Apr-07	\$250,903.98	\$239,810.61	-4%	\$39,762.66	\$32,289.86	-19%
Sedan	1.500%	Apr-05	\$163,042.15	\$164,533.00	1%	\$26,791.40	\$22,852.33	-15%
Seneca	1.000%	Apr-07	\$485,705.94	\$511,974.32	5%	\$40,675.84	\$47,802.26	18%
Shawnee	1.250%	Apr-05	\$10,218,970.22	\$9,973,599.03	-2%	\$1,418,919.75	\$1,126,899.18	-21%
Smith Center	0.500%	Jan-01	\$126,517.31	\$118,693.65	-6%	\$13,719.27	\$13,401.44	-24%
South Hutchinson	0.750%	Oct-05	\$273,789.18	\$285,124.75	4%	\$29,451.62	\$33,846.26	15%
Spivey	0.500%	Jan-79	\$57,014.92	\$45,206.80	-21%	\$1,295.04	\$1,689.65	30%
Spring Hill	1.500%	Apr-09	\$470,349.86	\$640,079.10	n/a	\$109,657.48	\$197,813.42	n/a
Sterling	1.000%	Oct-09	\$0.00	\$96,288.37	n/a	\$0.00	\$16,403.52	n/a
Stockton	1.500%	Jan-99	\$235,628.37	\$223,524.73	-5%	\$22,283.77	\$15,882.25	-29%
Strong City	1.000%	Jan-90	\$49,259.82	\$47,506.66	-4%	\$5,005.01	\$6,199.12	24%

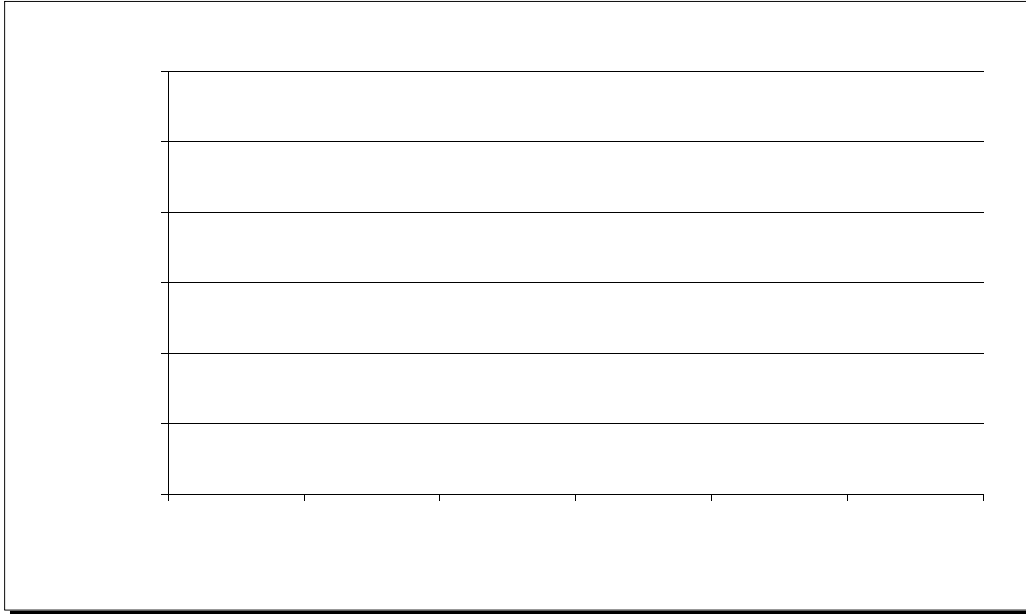


## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2009 and FY 2010

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)	Percent Change	Fiscal Year 2009 (July 2008-June 2009)	Fiscal Year 2010 (July 2009 -June 2009)	Percent Change
Sublette	0.500%	Jan-83	\$84,311.51	\$78,754.21	-7%	\$12,994.21	\$10,804.22	-17%
Syracuse	1.000%	Jun-84	\$177,899.08	\$180,482.82	1%	\$35,368.12	\$24,240.82	-31%
Thayer	1.000%	Jul-95	\$39,905.36	\$35,664.21	-11%	\$5,697.09	\$4,914.39	-14%
Tonganoxie	1.750%	Oct-07	\$728,967.41	\$659,551.69	-10%	\$106,969.78	\$91,491.35	-14%
Topeka	1.500%	Oct-09	\$24,344,951.49	\$30,626,755.66	n/a	\$2,825,918.03	\$3,586,649.11	n/a
Toronto	0.500%	Nov-82	\$7,299.79	\$5,804.00	-20%	\$719.24	\$695.84	-3%
Towanda	1.000%	Jul-95	\$81,700.55	\$59,844.17	-27%	\$27,068.84	\$16,964.44	-37%
Troy	1.000%	Oct-07	\$46,063.75	\$51,143.36	11%	\$17,541.27	\$23,793.78	36%
Udall	1.000%	Oct-05	\$45,925.10	\$47,782.72	4%	\$3,528.97	\$27,204.70	671%
Ulysses	1.000%	Nov-83	\$823,281.38	\$799,691.07	-3%	\$191,848.43	\$172,968.80	-10%
Valley Falls	1.000%	Apr-07	\$83,507.66	\$86,604.48	4%	\$8,210.15	\$8,067.77	-2%
Victoria	1.000%	Apr-09	\$6,120.74	\$69,968.22	n/a	\$717.35	\$7,397.78	n/a
Wakeeney	1.000%	Feb-83	\$310,583.21	\$287,612.28	-7%	\$34,484.19	\$38,265.98	11%
Wakefield	1.000%	Nov-82	\$42,268.41	\$37,191.99	-12%	\$7,705.10	\$7,260.65	-6%
Wamego	1.750%	Jan-93	\$924,158.58	\$866,083.03	-6%	\$143,632.67	\$115,479.57	-20%
Washington	1.000%	Oct-09	\$0.00	\$78,338.53	n/a	\$0.00	\$7,630.32	n/a
Waterville	1.500%	Jan-09	\$50,225.87	\$71,113.06	n/a	\$5,343.41	\$11,589.04	n/a
Wathena	1.000%	Oct-06	\$107,229.80	\$82,882.15	-23%	\$27,619.65	\$29,542.16	7%
Weir	1.000%	Nov-84	\$22,465.78	\$17,090.87	-24%	\$6,400.12	\$6,325.28	-1%
Wellington	1.250%	Jan-94	\$1,333,414.44	\$1,329,246.74	0%	\$134,568.75	\$110,914.15	-18%
Wellsville	1.000%	Apr-09	\$72,406.46	\$118,165.38	n/a	\$9,930.97	\$17,656.29	n/a
Westmoreland	1.000%	Jan-93	\$55,402.94	\$47,087.28	-15%	\$7,568.29	\$5,842.87	-23%
Westwood	1.000%	Feb-84	\$174,430.17	\$181,319.25	4%	\$51,271.36	\$30,037.17	-41%
Westwood Hills	1.000%	Feb-84	\$16,427.43	\$15,961.19	-3%	\$6,050.68	\$4,805.71	-21%
Willard	0.750%	Oct-09	\$0.00	\$563.65	n/a	\$0.00	\$1,088.31	n/a
Williamsburg	1.000%	Oct-96	\$14,707.20	\$14,789.92	1%	\$2,983.28	\$3,643.62	-33%
Wilmore	1.000%	Oct-09	\$0.00	\$1,611.04	n/a	\$0.00	\$670.70	n/a
Wilson	1.000%	Sep-83	\$57,833.80	\$52,025.86	-10%	\$6,790.60	\$6,055.37	-11%
Winfield	1.000%	Nov-84	\$1,586,162.07	\$1,537,934.90	-3%	\$120,842.25	\$123,096.26	2%
Yates Center	1.750%	Jan-02	\$233,887.44	\$243,234.10	4%	\$38,132.41	\$31,349.26	-18%
Horsethief Reservoir	0.150%	Oct-05	\$1,845,040.62	\$1,754,901.31	-5%	\$202,734.03	\$201,604.37	-1%
Statewide			\$697,921,711.29	\$702,361,673.90	1%	\$89,673,994.56	\$82,361,499.77	-8%

## Motor Fuel Tax Gross Collections

The point of taxation on special fuels is at the wholesale distributor level. The 2002 Legislature enacted House Bill 3011, which increased all motor fuel tax rates by \$.02 per gallon effective July 1, 2002 and increases all motor fuel tax rates by \$.01 per gallon effective July 1, 2003.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2005	\$433,086,627	0.9%
2006	\$434,105,057	0.2%
2007	\$439,898,005	1.3%
2008	\$437,737,717	-0.5%
2009	\$426,508,499	-2.6%
2010	\$432,112,354	1.3%

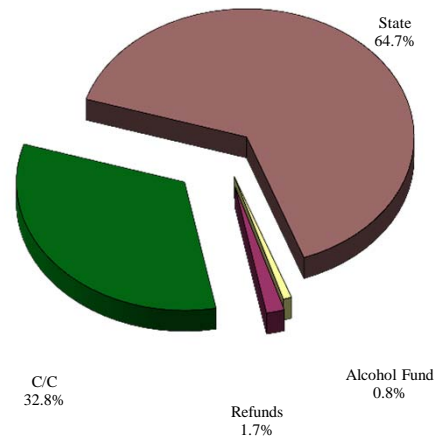
## Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

### Motor Fuel by Fuel Type

	Fiscal Year <u>2009</u>	Fiscal Year <u>2010</u>	Percent <u>Change</u>
Regular and E-85	\$306,059,936	\$310,240,462	1.4%
Special (Diesel) Fuel	\$111,612,791	\$109,397,060	(2.0%)
LP Gas Fuel	\$208,079	\$182,133	(12.5%)
Interstate Motor Fuel	\$8,380,369	\$11,997,756	43.2%
Motor Carrier Trip Permits	<u>\$247,324</u>	<u>\$294,943</u>	19.3%
Total (Gross)	\$426,508,499	\$432,112,354	1.3%

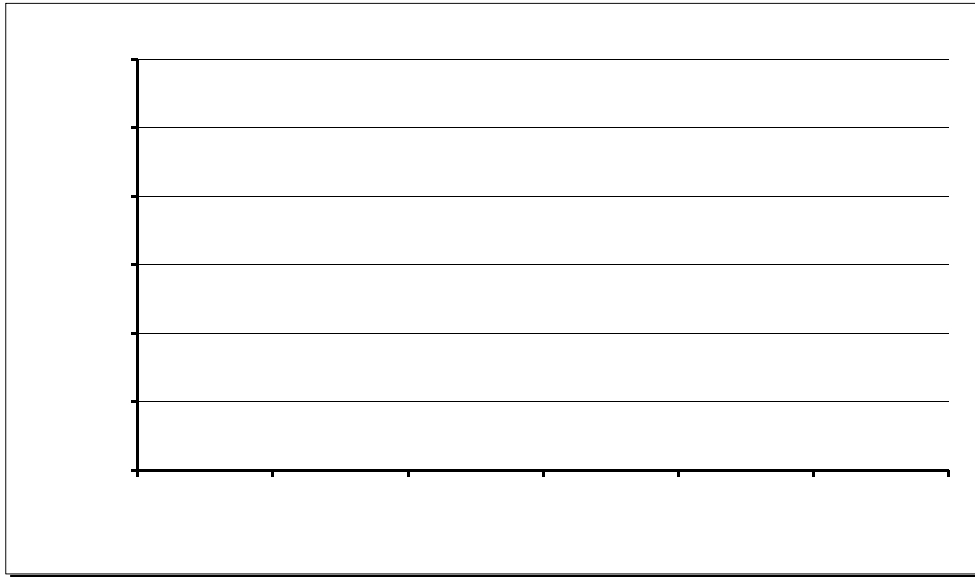
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$279,464,777
Special City/County Highway Fund	\$141,606,152
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$7,541,425</u>
Total	\$432,112,354



## Motor Fuel Refund Amounts

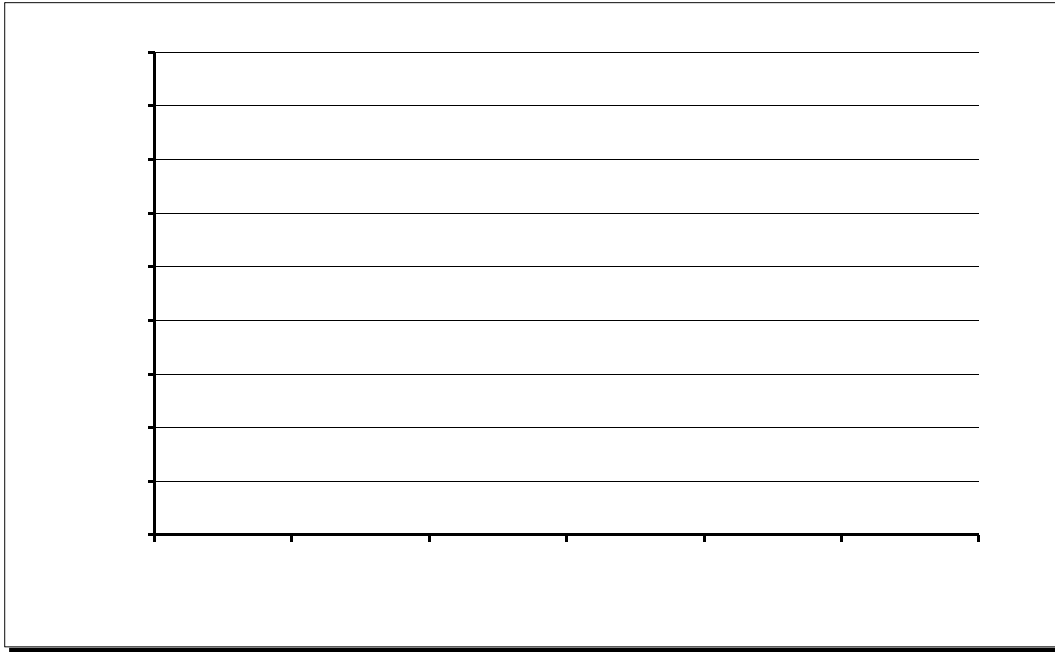
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2005	\$6,826,248	31.8%
2006	\$5,938,769	-13.0%
2007	\$5,851,313	-1.5%
2008	\$6,430,194	9.9%
2009	\$5,237,189	-18.6%
2010	\$7,541,425	44.0%

## Gross (before Refunds) Mineral Tax Collections by Product

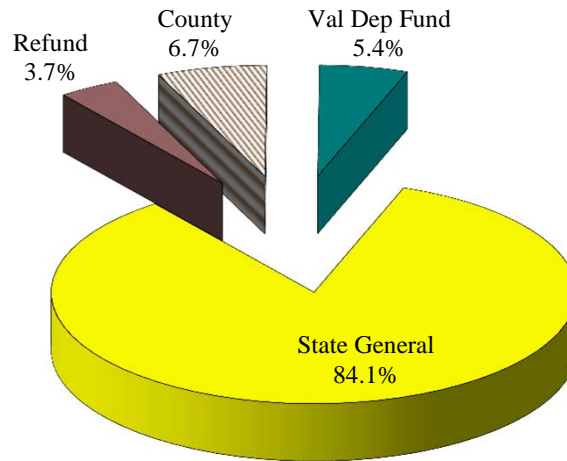
The decrease is due to a declining price of oil and natural gas. The average price per taxable barrel of Kansas crude oil is down, while the price of natural gas has decreased as well.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2005	\$30,080,680	\$81,217,547	\$111,298,227	22.3%
2006	\$39,670,076	\$104,050,568	\$143,720,644	29.1%
2007	\$39,140,891	\$85,626,051	\$124,766,942	-13.2%
2008	\$61,049,872	\$98,525,063	\$159,574,935	27.9%
2009	\$56,683,869	\$81,078,831	\$137,762,700	-13.7%
2010	\$49,416,301	\$47,982,088	\$97,398,389	-29.3%

## 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 is earmarked for the Oil and Gas Valuation Depletion Trust Fund. The first transfer to this fund was in October 2009.



Mineral Tax Distribution to Funds, Fiscal Year 2010

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Oil and Gas Valuation Depletion Trust Fund
Oil	\$41,882,278	\$1,795,769	\$3,333,438	
Natural Gas	\$39,987,634	\$1,819,875	\$3,231,355	
Total	\$81,869,912	\$3,615,644	\$6,564,793	\$5,348,040
Gross Total all Funds			\$97,398,389	

## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2009

Calendar Year 2009: January 2009 through December 2009

<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	3,238,498	41	Stanton	277,923	81	Labette	10,131
2	Haskell	2,110,786	42	Kiowa	261,555	82	Lyon	9,623
3	Barton	2,052,499	43	Chautauqua	234,787	83	Dickinson	7,897
4	Rooks	1,956,215	44	Allen	218,910	84	Geary	5,082
5	Russell	1,833,146	45	Rush	217,321	85	Sherman	5,081
6	Ness	1,778,308	46	Rawlins	214,612	86	Clay	4,310
7	Finney	1,731,290	47	Thomas	210,097	87	Osage	1,861
8	Barber	1,609,239	48	Edwards	198,067	88	Pottawatomie	1,564
9	Graham	1,501,812	49	Norton	195,254	89	Hamilton	1,200
10	Stafford	1,286,438	50	Greeley	193,143	90	Jackson	645
11	Butler	1,079,701	51	Anderson	184,694	91	Cherokee	0
12	Lane	1,045,959	52	Johnson	174,231	92	Wyandotte	0
13	Stevens	954,808	53	Coffey	167,445	93	Atchison	0
14	Rice	784,302	54	Marion	156,186	94	Doniphan	0
15	Trego	747,202	55	Pawnee	132,244	95	Shawnee	0
16	Morton	697,575	56	Miami	131,880	96	Brown	0
17	Grant	696,292	57	Harvey	131,470	97	Marshall	0
18	Gove	630,186	58	Montgomery	124,779	98	Washington	0
19	Kingman	596,696	59	Osborne	122,235	99	Ottawa	0
20	Scott	558,202	60	Sedgwick	121,975	100	Cloud	0
21	Greenwood	467,098	61	Cheyenne	111,539	101	Republic	0
22	Woodson	460,155	62	Franklin	110,849	102	Lincoln	0
23	Cowley	452,139	63	Wilson	107,828	103	Mitchell	0
24	Logan	451,305	64	Wallace	75,305	104	Jewell	0
25	Reno	441,909	65	Leavenworth	75,073	105	Smith	0
26	Hodgeman	437,291	66	Gray	74,373			
27	McPherson	435,848	67	Linn	74,316			
28	Clark	426,104	68	Saline	70,571			
29	Sumner	421,493	69	Elk	69,681			
30	Seward	420,823	70	Morris	69,277	<b>TOTAL BARRELS OIL</b>		<b>39,464,851</b>
31	Pratt	408,809	71	Nemaha	57,906			
32	Meade	379,080	72	Douglas	56,865			
33	Kearny	329,640	73	Wabaunsee	46,689			
34	Decatur	327,014	74	Bourbon	41,556	Counties producing		
35	Harper	320,890	75	Neosho	36,335	over 1 million barrels		21,223,890
36	Phillips	306,493	76	Chase	34,215	Percent Total		53.8%
37	Ellsworth	297,205	77	Crawford	30,790			
38	Sheridan	294,957	78	Wichita	30,525			
39	Comanche	286,682	79	Jefferson	20,588			
40	Ford	281,588	80	Riley	18,693			





## Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2009

Calendar Year 2009: January, 2009 through December, 2009

<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>
1	Stevens	54,014,961	41	Rush	247,788	81	Lyon	0
2	Grant	37,446,848	42	Chase	210,102	82	Marshall	0
3	Kearny	33,406,310	43	Woodson	155,535	83	Mitchell	0
4	Haskell	26,154,300	44	McPherson	143,063	84	Morris	0
5	Morton	25,333,903	45	Bourbon	128,371	85	Nemaha	0
6	Finney	22,361,073	46	Hodgeman	124,604	86	Norton	0
7	Seward	20,266,055	47	Ellsworth	85,699	87	Osage	0
8	Barber	17,461,308	48	Wichita	79,113	88	Osborne	0
9	Wilson	15,404,413	49	Leavenworth	79,102	89	Ottawa	0
10	Neosho	14,433,839	50	Coffey	71,028	90	Phillips	0
11	Stanton	13,662,536	51	Wallace	68,321	91	Pottawatomie	0
12	Montgomery	12,735,803	52	Johnson	56,871	92	Rawlins	0
13	Kingman	7,782,973	53	Crawford	37,895	93	Republic	0
14	Hamilton	7,110,407	54	Franklin	22,346	94	Riley	0
15	Comanche	6,099,451	55	Elk	14,062	95	Rooks	0
16	Meade	5,534,613	56	Ness	12,604	96	Russell	0
17	Cheyenne	4,957,552	57	Sedgwick	12,379	97	Saline	0
18	Harper	4,927,284	58	Linn	2,514	98	Shawnee	0
19	Labette	3,948,351	59	Anderson	1,488	99	Sheridan	0
20	Pratt	3,693,675	60	Atchison	0	100	Smith	0
21	Clark	3,654,318	61	Brown	0	101	Thomas	0
22	Kiowa	3,339,922	62	Butler	0	102	Trego	0
23	Greeley	2,784,241	63	Cherokee	0	103	Wabaunsee	0
24	Edwards	2,029,179	64	Clay	0	104	Washington	0
25	Sherman	910,591	65	Cloud	0	105	Wyandotte	0
26	Reno	860,076	66	Decatur	0			
27	Allen	799,611	67	Dickinson	0			
28	Sumner	789,930	68	Doniphan	0		<b>TOTAL MCF GAS</b>	<b>359,297,768</b>
29	Pawnee	785,517	69	Douglas	0			
30	Rice	700,480	70	Ellis	0			
31	Ford	665,990	71	Geary	0			
32	Stafford	653,392	72	Gove	0			
33	Chautauqua	640,248	73	Graham	0			
34	Marion	528,795	74	Greenwood	0	Counties producing		
35	Barton	373,385	75	Jackson	0	over 10 million MCF		292,681,349
36	Scott	346,544	76	Jefferson	0	Percent Total		81.5%
37	Miami	310,834	77	Jewell	0			
38	Gray	301,802	78	Lane	0			
39	Harvey	283,803	79	Lincoln	0			
40	Cowley	250,570	80	Logan	0			

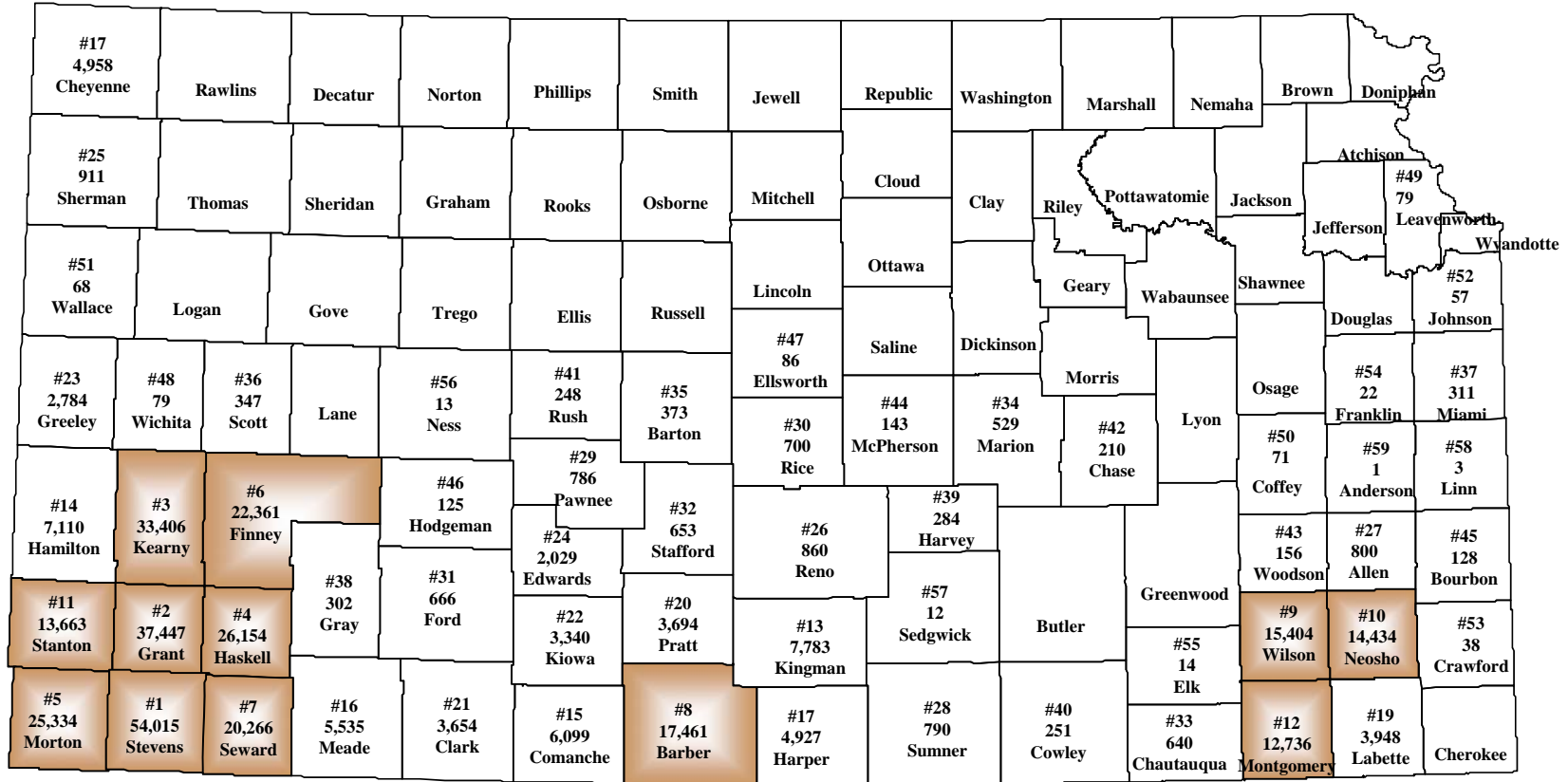
### Gas Production, Calendar Year 2009

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2009.

Fifty-nine of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 54.0 million MCF. There were 12 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 292.7 million MCF was 82 percent of the statewide total production of 359.3 million MCF.

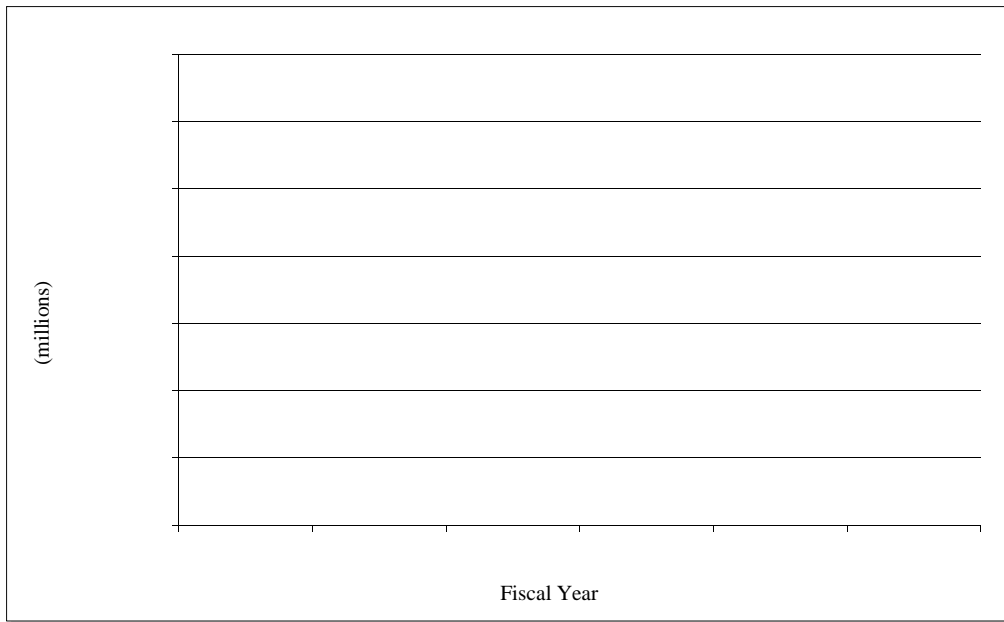
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

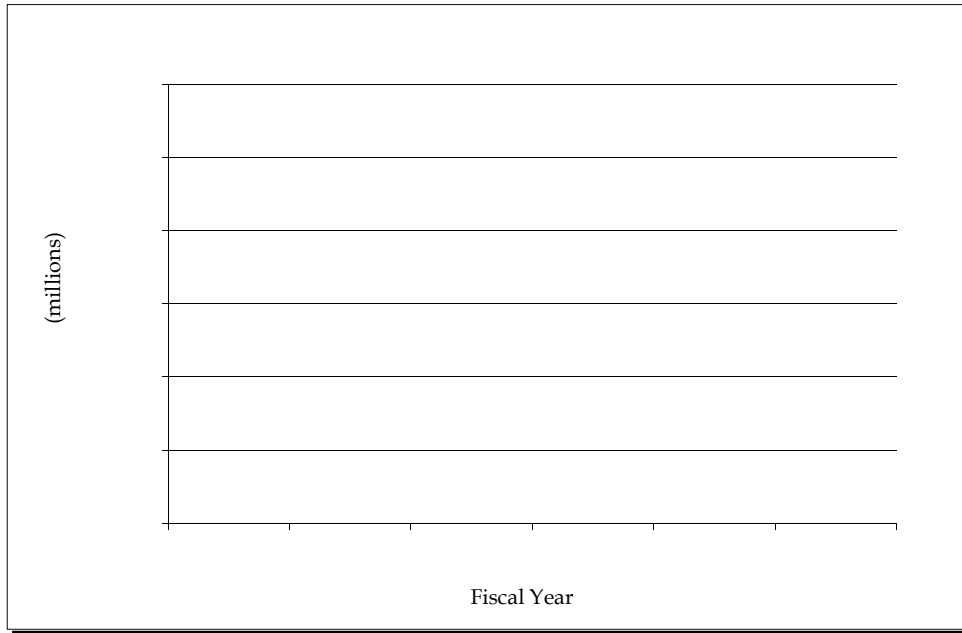
The cigarette tax is paid upon the purchase of tax stamps. In Fiscal Year 2003, the tax rate increased from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2005	\$118,979,280	-0.7%
2006	\$117,898,816	-0.9%
2007	\$115,281,809	-2.2%
2008	\$112,704,560	-2.2%
2009	\$107,215,614	-4.9%
2010	\$99,828,625	-6.9%

## Tobacco Products Tax to State General Fund after Refunds

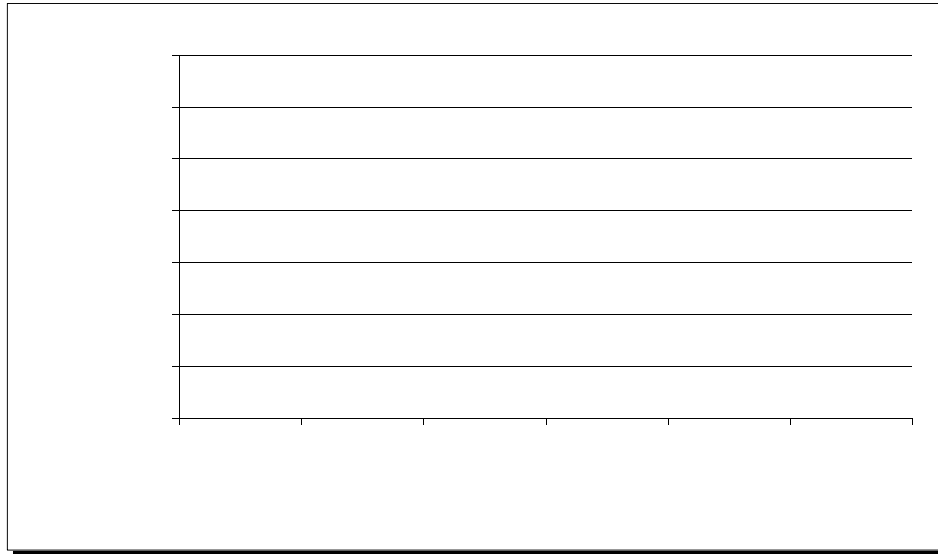
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2005	\$5,038,551	5.0%
2006	\$5,092,583	1.1%
2007	\$5,305,299	4.2%
2008	\$5,547,754	4.6%
2009	\$5,727,860	3.2%
2010	\$6,352,388	10.9%

## Bingo Enforcement Tax Gross Collections

The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the 3 percent of gross bingo income.

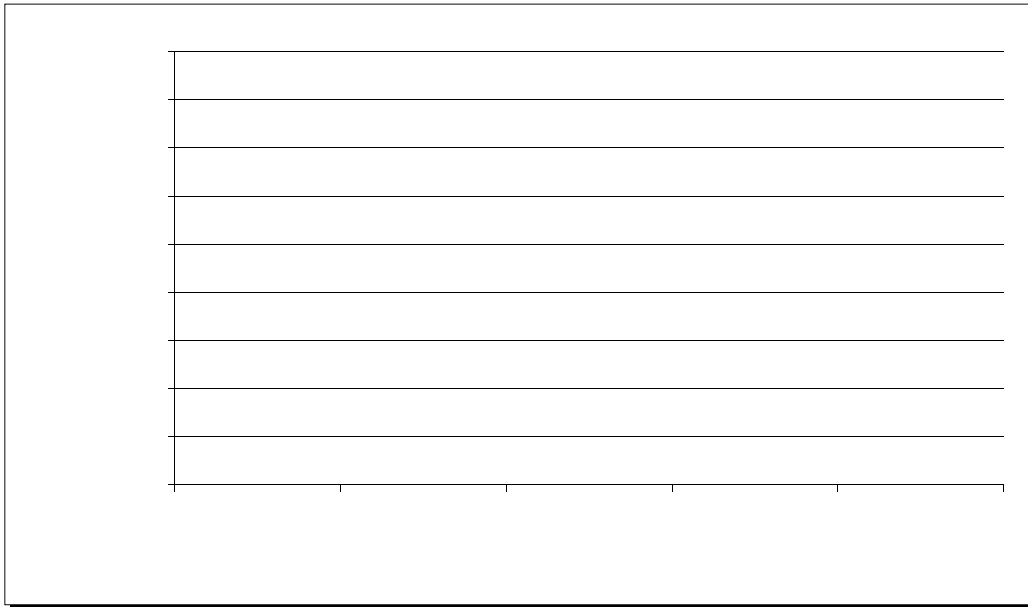


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2005	\$584,511	-10.3%
2006	\$585,984	0.3%
2007	\$535,295	-8.7%
2008	\$512,574	-4.2%
2009	\$514,891	0.5%
2010	\$455,110	-11.6%

## Food Sales Tax Credits

Claimants with a modified Kansas Adjusted Gross Income of:

TY 04: \$0 - \$13,450 or \$13,451 - \$26,900 qualify for a refund of: \$72 or \$36 respectively  
 TY 05: \$0 - \$13,800 or \$13,801 - \$27,600 qualify for a refund of: \$72 or \$36 respectively  
 TY 06: \$0 - \$14,300 or \$14,301 - \$28,600 qualify for a refund of: \$75 or \$37 respectively  
 TY 07: \$0 - \$14,850 or \$14,851 - \$29,700 qualify for a refund of: \$78 or \$38 respectively  
 TY 08: \$0 - \$15,150 or \$15,151 - \$30,300 qualify for a refund of: \$80 or \$39 respectively



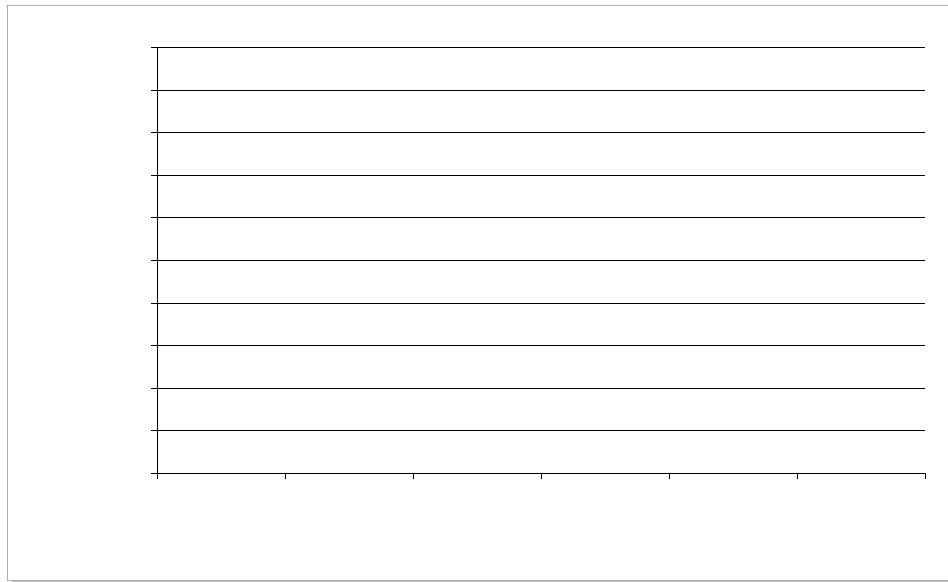
<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent</u>	<u>Change</u>
2004	286,981	\$34,633,666	0.0%	
2005	292,014	\$35,402,815	2.2%	
2006	285,000	\$35,925,088	1.5%	
2007	321,033	\$41,231,265	14.8%	
2008	322,248	\$42,356,907	2.7%	

\*Beginning in 1998, amounts reflect tax year payments and not fiscal year payments.

## 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. In Tax Year 2008, the maximum refund is \$700 and the maximum household income is \$29,700.

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 2008, the maximum household income is \$17,500. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. In fiscal year 2010, the Kansas Department of Revenue issued \$1,229,494 in SAFE SENIOR refunds to 1,608 homeowners. This is reported as a portion of the total homestead refunds issued.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2005	77,784	\$15,141,325	-6.5%
2006	72,797	\$16,643,446	9.9%
2007	79,661	\$21,108,029	26.8%
2008	96,020	\$31,126,798	47.5%
2009	102,586	\$32,818,510	5.4%
2010	132,136	\$42,871,586	30.6%

\*\* Fiscal Years 2003 through 2005 are revised.

## Homestead Refunds by County - Tax Year 2008

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	\$268,055	\$297	\$4,577	\$16,030	\$544	62%	904	14,385	6%
Anderson	\$182,948	\$343	\$4,698	\$14,976	\$599	62%	533	8,110	7%
Atchison	\$331,221	\$348	\$3,824	\$17,013	\$647	63%	951	16,774	6%
Barber	\$58,543	\$261	\$7,166	\$16,735	\$487	64%	224	5,307	4%
Barton	\$503,620	\$297	\$4,023	\$15,419	\$546	62%	1,698	28,205	6%
Bourbon	\$365,872	\$323	\$4,217	\$14,765	\$555	65%	1,132	15,379	7%
Brown	\$174,815	\$308	\$4,670	\$14,957	\$547	64%	567	10,724	5%
Butler	\$817,949	\$331	\$4,936	\$16,142	\$626	59%	2,472	59,482	4%
Chase	\$56,611	\$329	\$3,151	\$16,082	\$580	61%	172	3,030	6%
Chautauqua	\$73,755	\$311	\$2,498	\$13,266	\$493	71%	237	4,359	5%
Cherokee	\$464,632	\$324	\$3,275	\$13,273	\$522	70%	1,434	22,605	6%
Cheyenne	\$55,290	\$284	\$5,784	\$16,510	\$531	58%	195	3,165	6%
Clark	\$27,915	\$288	\$4,312	\$16,292	\$514	65%	97	2,390	4%
Clay	\$160,422	\$318	\$4,209	\$16,052	\$590	59%	504	8,822	6%
Cloud	\$181,702	\$308	\$4,173	\$15,035	\$535	63%	589	10,268	6%
Coffey	\$131,528	\$289	\$3,186	\$15,342	\$529	59%	455	8,865	5%
Comanche	\$20,661	\$237	\$5,484	\$15,108	\$420	61%	87	1,967	4%
Cowley	\$647,289	\$315	\$5,107	\$15,104	\$570	62%	2,057	36,291	6%
Crawford	\$819,097	\$309	\$4,127	\$14,799	\$540	67%	2,649	38,242	7%
Decatur	\$56,433	\$284	\$8,935	\$16,771	\$544	57%	199	3,472	6%
Dickinson	\$336,448	\$315	\$6,199	\$16,066	\$592	60%	1,067	19,344	6%
Doniphan	\$100,573	\$309	\$3,686	\$14,456	\$520	67%	326	8,249	4%
Douglas	\$1,068,500	\$340	\$4,856	\$16,470	\$647	59%	3,139	99,620	3%
Edwards	\$49,609	\$308	\$6,833	\$15,391	\$551	63%	161	3,449	5%
Elk	\$90,454	\$311	\$5,794	\$14,711	\$523	63%	291	3,261	9%
Ellis	\$412,717	\$320	\$4,972	\$16,930	\$631	57%	1,291	27,507	5%
Ellsworth	\$93,827	\$283	\$4,288	\$17,446	\$563	57%	331	6,525	5%
Finney	\$379,526	\$317	\$4,159	\$17,120	\$607	60%	1,197	40,523	3%
Ford	\$264,531	\$353	\$5,136	\$19,517	\$699	63%	749	32,458	2%
Franklin	\$465,280	\$317	\$3,740	\$15,202	\$589	60%	1,466	24,784	6%
Geary	\$356,214	\$328	\$2,712	\$16,626	\$624	60%	1,085	27,947	4%
Gove	\$37,831	\$241	\$4,974	\$16,752	\$483	53%	157	3,068	5%
Graham	\$62,113	\$285	\$4,967	\$16,201	\$525	62%	218	2,946	7%
Grant	\$50,976	\$257	\$2,412	\$18,472	\$551	53%	198	7,909	3%
Gray	\$58,543	\$371	\$6,227	\$18,111	\$683	62%	158	5,904	3%
Greeley	\$10,693	\$249	\$8,561	\$19,010	\$564	51%	43	1,534	3%
Greenwood	\$142,311	\$252	\$4,295	\$15,552	\$438	63%	565	7,673	7%
Hamilton	\$25,966	\$309	\$3,690	\$17,882	\$619	59%	84	2,670	3%
Harper	\$119,721	\$275	\$7,840	\$15,450	\$514	60%	436	6,536	7%
Harvey	\$528,755	\$323	\$5,431	\$17,859	\$648	57%	1,635	32,869	5%
Haskell	\$23,210	\$273	\$3,715	\$16,650	\$515	60%	85	4,307	2%
Hodgeman	\$24,890	\$283	\$3,961	\$18,596	\$599	53%	88	2,085	4%
Jackson	\$212,493	\$318	\$4,432	\$16,458	\$615	57%	669	12,657	5%
Jefferson	\$274,266	\$345	\$6,570	\$16,909	\$657	61%	794	18,426	4%
Jewell	\$49,080	\$208	\$7,682	\$16,114	\$404	57%	236	3,791	6%
Johnson	\$3,498,084	\$328	\$4,603	\$17,846	\$676	55%	10,675	451,086	2%
Kearny	\$28,322	\$283	\$2,667	\$17,531	\$580	55%	100	4,531	2%
Kingman	\$117,219	\$292	\$6,363	\$16,059	\$548	60%	402	8,673	5%
Kiowa	\$20,798	\$274	\$3,743	\$16,021	\$493	60%	76	3,278	2%
Labette	\$499,901	\$319	\$4,187	\$14,393	\$550	65%	1,569	22,835	7%
Lane	\$17,280	\$237	\$6,987	\$16,310	\$481	53%	73	2,155	3%
Leavenworth	\$810,999	\$350	\$3,979	\$17,338	\$673	60%	2,316	68,691	3%
Lincoln	\$53,150	\$281	\$4,170	\$16,093	\$532	60%	189	3,578	5%
Linn	\$197,234	\$308	\$5,613	\$15,638	\$567	58%	640	9,570	7%
Logan	\$50,415	\$307	\$6,813	\$15,608	\$553	58%	164	3,046	5%
Lyon	\$562,621	\$316	\$4,513	\$15,190	\$579	61%	1,781	35,935	5%
Marion	\$261,613	\$342	\$4,145	\$17,176	\$641	60%	766	13,361	6%
Marshall	\$209,390	\$268	\$4,725	\$16,457	\$515	59%	782	10,965	7%
McPherson	\$397,914	\$341	\$4,356	\$18,204	\$677	59%	1,168	29,554	4%
Meade	\$33,874	\$278	\$8,361	\$16,580	\$540	55%	122	4,631	3%



## Homestead Refunds by County - Tax Year 2008

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
Miami	\$342,536	\$322	\$3,824	\$16,602	\$631	56%	1,065	28,351	4%
Mitchell	\$104,432	\$301	\$5,562	\$16,010	\$551	61%	347	6,932	5%
Montgomery	\$708,859	\$316	\$3,561	\$13,771	\$530	67%	2,246	36,252	6%
Morris	\$100,332	\$293	\$3,414	\$16,155	\$560	58%	342	6,104	6%
Morton	\$34,306	\$270	\$5,739	\$18,017	\$568	53%	127	3,496	4%
Nemaha	\$132,039	\$285	\$5,765	\$15,427	\$517	59%	464	10,717	4%
Neosho	\$334,836	\$310	\$3,498	\$15,918	\$575	60%	1,079	16,997	6%
Ness	\$31,583	\$218	\$3,050	\$17,818	\$459	53%	145	3,454	4%
Norton	\$79,112	\$275	\$6,594	\$16,054	\$488	61%	288	5,953	5%
Osage	\$332,126	\$361	\$4,368	\$16,982	\$665	67%	921	16,712	6%
Osborne	\$57,407	\$235	\$4,214	\$14,823	\$422	61%	244	4,452	5%
Ottawa	\$94,000	\$342	\$5,960	\$15,962	\$597	62%	275	6,163	4%
Pawnee	\$101,516	\$254	\$4,706	\$16,865	\$529	54%	400	7,233	6%
Phillips	\$102,008	\$250	\$6,482	\$17,428	\$513	56%	408	6,001	7%
Pottawatomie	\$229,133	\$300	\$5,236	\$17,509	\$616	53%	763	18,209	4%
Pratt	\$179,944	\$330	\$4,850	\$15,289	\$580	69%	546	9,647	6%
Rawlins	\$38,488	\$253	\$4,922	\$16,857	\$509	60%	152	2,966	5%
Reno	\$1,487,731	\$340	\$5,603	\$14,834	\$596	64%	4,371	64,790	7%
Republic	\$88,713	\$254	\$3,272	\$15,554	\$477	59%	349	5,835	6%
Rice	\$132,229	\$277	\$6,007	\$17,669	\$546	59%	478	10,761	4%
Riley	\$351,434	\$312	\$3,733	\$17,548	\$642	54%	1,125	62,843	2%
Rooks	\$85,417	\$265	\$4,091	\$15,304	\$487	59%	322	5,685	6%
Rush	\$73,326	\$274	\$2,995	\$16,488	\$517	59%	268	3,551	8%
Russell	\$150,051	\$274	\$4,160	\$16,118	\$533	60%	548	7,370	7%
Saline	\$1,103,634	\$344	\$6,044	\$16,533	\$649	60%	3,209	53,597	6%
Scott	\$75,379	\$368	\$6,295	\$16,533	\$655	65%	205	5,120	4%
Sedgwick	\$7,804,869	\$342	\$3,976	\$15,722	\$623	62%	22,840	452,869	5%
Seward	\$155,418	\$339	\$4,949	\$16,337	\$622	63%	459	22,510	2%
Shawnee	\$3,291,201	\$335	\$3,706	\$14,794	\$599	63%	9,830	169,871	6%
Sheridan	\$33,771	\$302	\$6,867	\$16,464	\$545	59%	112	2,813	4%
Sherman	\$130,743	\$317	\$4,850	\$14,695	\$545	66%	413	6,760	6%
Smith	\$78,703	\$251	\$6,729	\$19,138	\$545	56%	314	4,536	7%
Stafford	\$57,970	\$255	\$2,541	\$15,576	\$471	62%	227	4,789	5%
Stanton	\$17,308	\$214	\$2,079	\$16,886	\$447	57%	81	2,406	3%
Stevens	\$22,714	\$239	\$3,169	\$18,892	\$530	55%	95	5,463	2%
Sumner	\$326,486	\$316	\$7,111	\$16,098	\$592	60%	1,034	25,946	4%
Thomas	\$100,755	\$306	\$3,866	\$16,332	\$584	58%	329	8,180	4%
Trego	\$50,833	\$254	\$6,968	\$15,582	\$489	58%	200	3,319	6%
Wabaunsee	\$97,918	\$329	\$4,030	\$16,530	\$622	59%	298	6,885	4%
Wallace	\$19,740	\$267	\$7,311	\$15,644	\$510	59%	74	1,749	4%
Washington	\$92,058	\$250	\$3,645	\$17,400	\$494	55%	368	6,483	6%
Wichita	\$22,179	\$261	\$7,171	\$19,304	\$565	53%	85	2,531	3%
Wilson	\$184,220	\$289	\$3,724	\$15,470	\$515	62%	638	10,332	6%
Woodson	\$91,751	\$313	\$4,347	\$14,827	\$540	64%	293	3,788	8%
Wyandotte	\$3,051,214	\$365	\$2,843	\$16,017	\$647	64%	8,361	157,882	5%
STATEWIDE	\$39,576,121	\$327	\$4,361	\$16,016	\$606	54%	121,186	2,688,076	5%

**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.

Beginning in Fiscal Year 2000 the table format includes number, amount of assessments, and refunds for each tax type.

Tax Type		Fiscal Year 2008		Fiscal Year 2009		Fiscal Year 2010	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	79	\$41,043,179	52	\$40,856,792	56	\$22,508,819
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	98	\$10,469,555	118	\$5,413,535	221	\$55,480,388
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	98	\$10,469,555	*	*	221	\$55,480,388
Retailers' Sales	Assessments	562	\$86,404,820	1236	\$27,358,060	1820	\$87,661,638
	Refunds	849	(\$5,401,442)	319	(\$6,148,798)	328	(\$7,468,227)
	Total - Net	1411	\$81,003,378	1555	\$21,209,262	2148	\$80,193,411
Retailers' Use	Assessments	32	\$1,741,563	57	\$2,639,594	77	\$1,577,732
	Refunds	136	(\$2,081,199)	157	(\$5,200,061)	184	(\$9,612,869)
	Total - Net	168	(\$339,636)	214	(\$2,560,467)	261	(\$8,035,137)
Consumers' Use	Assessments	1060	\$15,985,430	1799	\$7,778,029	1190	\$27,583,001
	Refunds	96	(\$34,045,522)	72	(\$5,040,043)	115	(\$26,751,642)
	Total - Net	1156	(\$18,060,092)	1871	\$2,737,986	1305	\$831,359
Retail Liquor Excise	Assessments	15	264,758	22	\$604,254	14	\$255,675
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	15	\$264,758	22	\$604,254	*	*
Liquor Enforcement	Assessments	*	*	*	*	11	\$489,038
	Refunds	*	*	*	*	0	\$0
	Total - Net	*	*	*	*	11	\$489,038
Interstate & IFTA Motor Fuel	Assessments	109	\$1,891,456	176	\$440,154	212	\$522,704
	Refunds	6	(\$2,076)	10	(\$2,665)	10	(\$5,686)
	Total - Net	115	\$1,889,380	186	\$437,489	222	\$517,018
Withholding	Assessments	91	\$1,094,804	85	\$2,949,280	53	\$999,972
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	91	\$1,094,804	*	*	53	\$999,972
Other Taxes	Assessments	86	\$6,483,701	87	\$1,922,798	140	\$14,661,388
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
<b>TOTALS</b>	Assessments	2132	\$165,379,266	3632	\$89,962,496	3794	\$211,740,355
	Refunds	1091	(\$41,648,892)	576	(\$17,954,235)	651	(\$45,514,041)
	Total - Net	<b>3223</b>	<b>\$123,730,374</b>	<b>4208</b>	<b>\$72,008,261</b>	<b>4445</b>	<b>\$166,226,314</b>

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

## Audit Services

### Cash Collections 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.

Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.

Beginning in Fiscal Year 2000 the table format includes number, amount of collections and refunds for each tax type.

Tax Type		Fiscal Year 2008		Fiscal Year 2009		Fiscal Year 2010	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	64	\$19,857,388	43	\$16,925,034	56	\$11,713,783
	Refunds	*	*	5	(\$1,575,387)	*	*
	Total - Net	*	*	48	\$15,349,647	*	*
Retailers' Sales	Amount Collected	469	\$7,176,911	1038	\$6,871,421	1902	\$6,703,848
	Refunds	859	(\$6,126,819)	333	(\$2,886,838)	246	(\$4,801,673)
	Total - Net	1328	\$1,050,092	1371	\$3,984,583	2148	\$1,902,175
Retailers' Use	Amount Collected	24	\$636,162	52	\$802,933	126	\$423,144
	Refunds	126	(\$2,449,311)	150	(\$3,353,417)	135	(\$6,068,601)
	Total - Net	150	(\$1,813,149)	202	(\$2,550,484)	261	(\$5,645,457)
Consumers' Use	Amount Collected	1,257	\$4,950,762	1965	\$3,864,115	1221	\$6,694,950
	Refunds	76	(\$7,289,497)	63	(\$11,042,427)	84	(\$12,658,107)
	Total - Net	1333	(\$2,338,735)	2028	-\$7,178,312	1305	(\$5,963,157)
Retail Liquor Excise	Amount Collected	*	*	6	\$105,440	15	\$30,990
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	6	\$105,440	15	\$30,990
Liquor Enforcement	Amount Collected	*	*	*	*	11	\$82,104
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	*	*	11	\$82,104
Interstate & IFTA Motor Fuel	Amount Collected	105	\$289,396	145	\$150,758	212	\$222,069
	Refunds	*	*	11	(\$3,885)	10	(\$5,686)
	Total - Net	*	*	156	\$146,873	222	\$216,383
Individual Income Tax	Amount Collected	78	\$4,677,889	55	\$2,325,666	221	\$346,508
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	78	\$4,677,889	*	*	221	\$346,508
Withholding	Amount Collected	46	\$230,784	41	\$419,707	53	\$51,421
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	46	\$230,784	41	\$419,707	53	\$51,421
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	193	\$23,196,262	139	\$2,654,646	209	\$12,641,118
TOTALS	Amount Collected	2112	\$42,100,696	3420	\$32,407,439	3961	\$28,800,476
	Refunds	1071	(\$16,923,364)	572	(\$19,475,339)	484	(\$25,138,391)
	Total - Net	3183	\$25,177,332	3992	\$12,932,100	4445	\$3,662,085

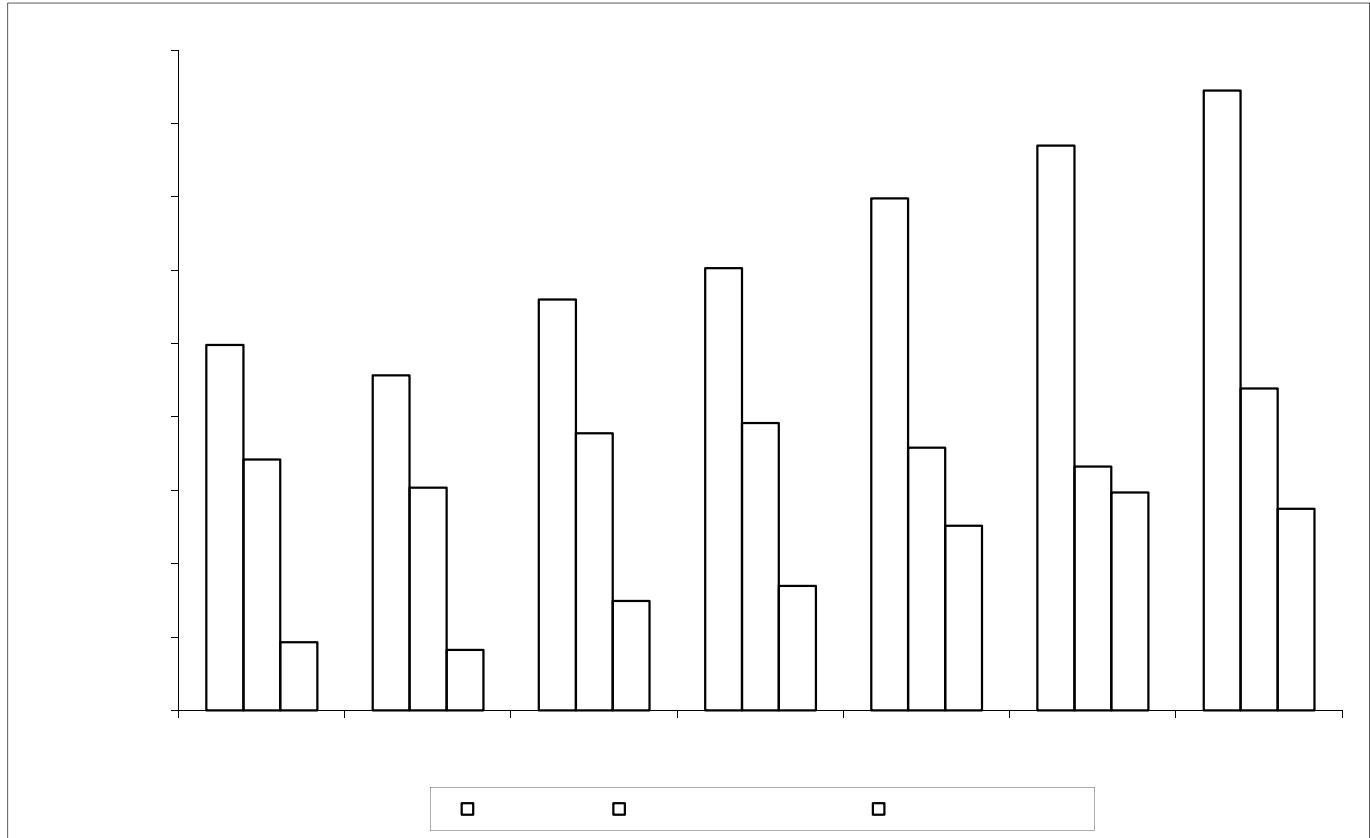
\* Confidential due to number of filers. Confidential data is included in "Other Taxes."

## Recovery of Accounts Receivable by Business Area of Compliance Enforcement

### Overall Area Performance: 2004 compared to 2010:

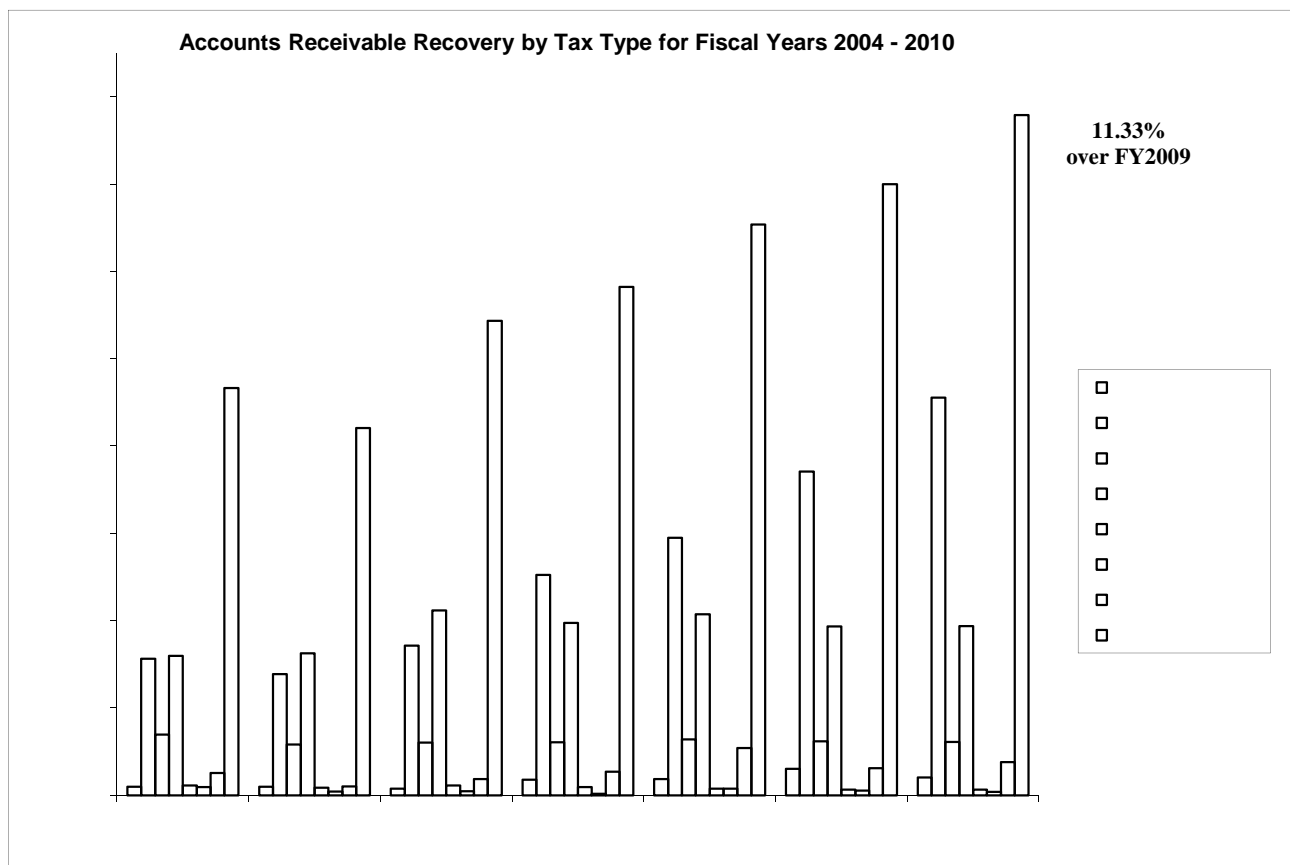
- Recovery efforts increased over FY2009 by **11.33%**, or **\$15.9 Million**.
- Individual area performances were as follows:
- Collections increased its collection performance by **9.72%**, Civil Tax Enforcement by **31.98%** and Field Investigations (FI) by **-7.60%**. (the reduction in FI is offset by increase in CTE)

### Accounts Receivable Recovery Clustered by Collection Area Across Fiscal Years 2004 - 2010



	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	Inc (Dec) Over Last Year
<b>Collections</b>	\$49,837,633	\$45,688,566	\$56,047,894	\$60,318,930	\$69,834,528	\$77,039,893	\$84,528,782	9.72%
<b>Civil Tax Enforcement</b>	\$34,224,187	\$30,382,974	\$37,777,026	\$39,210,620	\$35,826,171	\$33,278,002	\$43,920,853	31.98%
<b>Field Investigations</b>	\$9,298,666	\$8,242,717	\$14,927,812	\$16,986,808	\$25,199,564	\$29,746,151	\$27,485,655	-7.60%
<b>TOTAL</b>	<b>\$93,360,486</b>	<b>\$84,314,257</b>	<b>\$108,752,732</b>	<b>\$116,516,358</b>	<b>\$130,860,263</b>	<b>\$140,064,046</b>	<b>\$155,935,290</b>	11.33%

**Compliance Enforcement - Taxation**  
**Accounts Receivable Recovery by Tax Type**



Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

Figures are in Millions

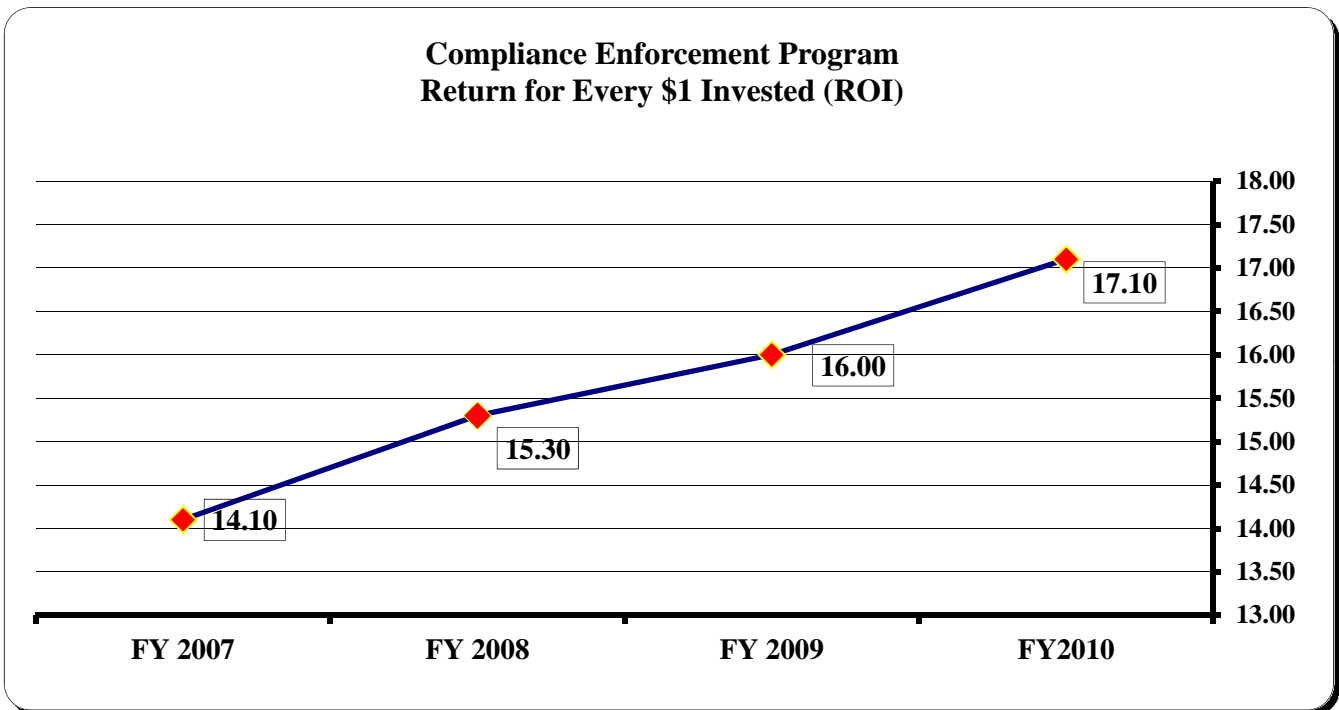
	Fiscal 2004	Fiscal 2005	Fiscal 2006	Fiscal 2007	Fiscal 2008	Fiscal 2009	Fiscal 2010
Legacy	\$2.0	\$1.9	\$1.6	\$3.5	\$3.7	\$6.1	\$4.1
Individual	\$31.3	\$27.8	\$34.3	\$50.5	\$59.0	\$74.2	\$91.1
Withholding	\$13.9	\$11.6	\$12.0	\$12.1	\$12.8	\$12.4	\$12.2
Sales	\$31.9	\$32.5	\$42.4	\$39.5	\$41.5	\$38.7	\$38.8
Retailer Comp	\$2.3	\$1.7	\$2.2	\$1.9	\$1.5	\$1.3	\$1.3
Consumer Comp	\$1.9	\$0.9	\$0.9	\$0.3	\$1.5	\$1.1	\$0.8
Corporate	\$5.1	\$2.0	\$3.7	\$5.4	\$10.8	\$6.2	\$7.6
Other	\$5.0	\$5.6	\$11.5	\$3.3	\$0.0	\$0.0	\$0.0
<b>Totals</b>	<b>\$93.4</b>	<b>\$84.1</b>	<b>\$108.8</b>	<b>\$116.5</b>	<b>\$130.8</b>	<b>\$140.0</b>	<b>\$155.9</b>

**Kansas Department of Revenue  
 Division of Taxation  
 Compliance Enforcement Program  
 Program Return on Investment (ROI)**

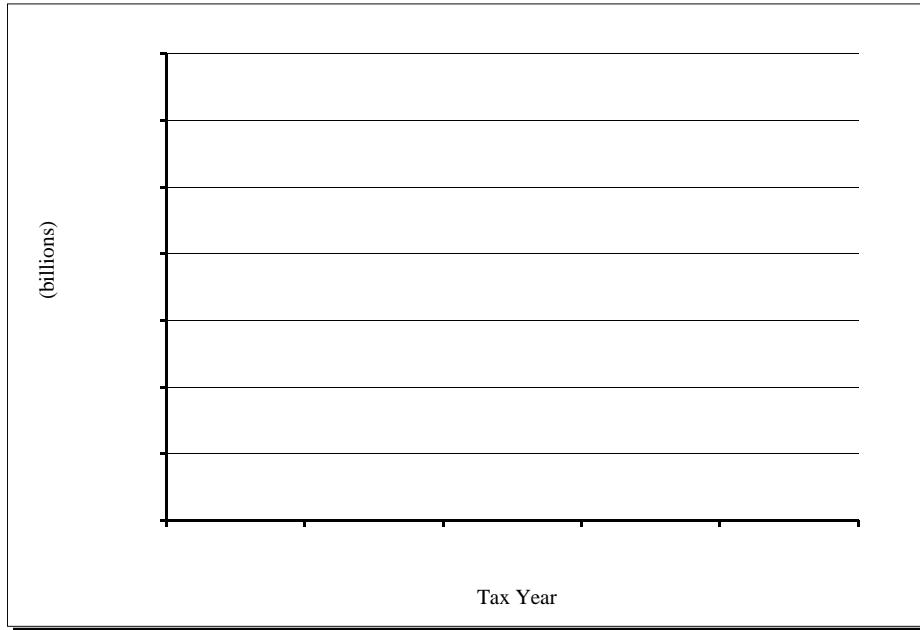
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
Invested Salaries	\$ 7,313,194	\$ 7,385,378	\$ 7,635,645	\$ 8,002,691 <sup>1</sup>
Operating Expenses	\$ 1,106,098	\$ 1,176,900	\$ 1,121,582	\$ 1,136,093
<b>Total Program Investment</b>	<b>\$ 8,419,292</b>	<b>\$ 8,562,278</b>	<b>\$ 8,757,227</b>	<b>\$ 9,138,784</b>
<b>Fiscal Year AR Recovery/Discovery</b>	<b>\$ 116,516,358</b>	<b>\$ 130,860,263</b>	<b>\$ 140,064,046</b>	<b>\$ 155,935,290</b>
ROI Dollars	\$ 108,097,066	\$ 122,297,985	\$ 131,306,819	\$ 146,796,506
ROI Ratio	14.10	15.30	16.00	17.10 <sup>2</sup>

1 - Includes actual salaries with benefits and temp workers.

2 - For every \$1 invested to operate Compliance Enforcement, we returned \$17.10 to the State coffers.



## Statewide Assessed Property Values



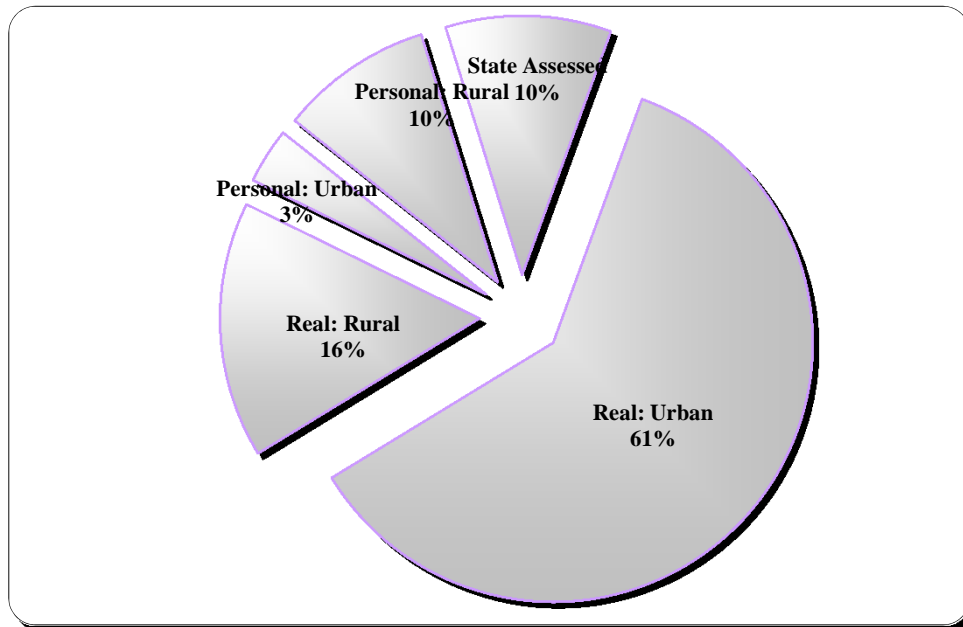
### Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2005	\$27,078,135,200	6.5%
2006	\$28,973,127,178	7.0%
2007	\$30,087,769,809	3.8%
2008	\$31,003,847,988	3.0%
2009	\$30,312,185,808	-2.2%

## Assessed Valuation by Property Type, Tax Years 2008 and 2009

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 2009



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2008</u>	<u>Assessed Valuation Tax Year 2009</u>	<u>Percent Change</u>	<u>2009 Percent Total</u>
Locally Assessed:				
Real: Urban	\$18,534,749,937	\$18,406,027,028	-0.7%	60.7%
Real: Rural	\$4,965,321,700	\$4,841,927,393	-2.5%	16.0%
Personal: Urban	\$1,249,578,323	\$1,051,247,664	-15.9%	3.5%
Personal: Rural	\$3,078,091,869	\$2,886,201,008	-6.2%	9.5%
State Assessed	<u>\$3,176,106,159</u>	<u>\$3,126,782,715</u>	-1.6%	10.3%
Total	\$31,003,847,988	\$30,312,185,808	-2.2%	100.0%



## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2008 Assessed <u>Valuation</u>	2008 Percent <u>Total</u>	2009 Assessed <u>Valuation</u>	2009 Percent <u>Total</u>
State-Assessed	\$3,176,106,159	10.2%	\$3,126,782,715	10.3%
County-Assessed Real	\$23,500,071,637	75.8%	\$23,247,954,421	76.7%
County-Assessed Personal	<u>\$4,327,670,192</u>	<u>14.0%</u>	<u>\$3,937,448,672</u>	<u>13.0%</u>
Total	\$31,003,847,988	100.0%	\$30,312,185,808	100.0%

### Tax Year State-Assessed Property

<u>Property Category</u>	2008 Assessed <u>Valuation</u>	2008 Percent <u>Total</u>	2009 Assessed <u>Valuation</u>	2009 Percent <u>Total</u>
Telephone	\$510,146,863	16.2%	\$380,957,500	12.2%
Water Plants	\$2,843,453	0.1%	\$2,482,858	0.1%
Electric Power Companies	\$1,412,152,533	44.9%	\$1,327,504,289	42.5%
Pipeline Companies	\$954,018,037	30.3%	\$1,120,981,534	35.9%
Stored Gas Companies	\$0	0.0%	\$0	0.0%
Railroad Companies	<u>\$265,718,398</u>	<u>8.4%</u>	<u>\$294,856,534</u>	<u>9.4%</u>
Total	\$3,144,879,284	100.0%	\$3,126,782,715	100.0%

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

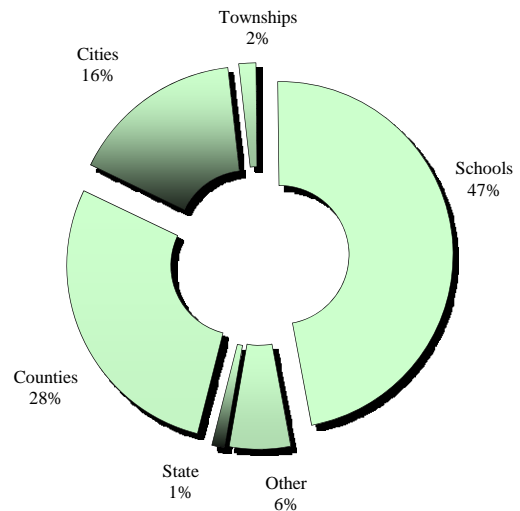
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

<u>Tax Years</u>	<u>Local Total</u>	<u>State Total</u>	<u>*Total</u>	<u>Percent Change of Total</u>
2004	\$2,925.5	\$38.1	\$2,963.6	6.7%
2005	\$3,134.6	\$40.5	\$3,175.1	7.1%
2006	\$3,375.0	\$43.4	\$3,418.4	7.7%
2007	\$3,554.9	\$45.1	\$3,600.0	5.3%
2008	\$3,723.7	\$46.5	\$3,770.3	4.7%
2009	\$3,747.4	\$45.5	\$3,792.9	0.6%

Tax Year 2009 Total General Property Taxes, by Taxing District

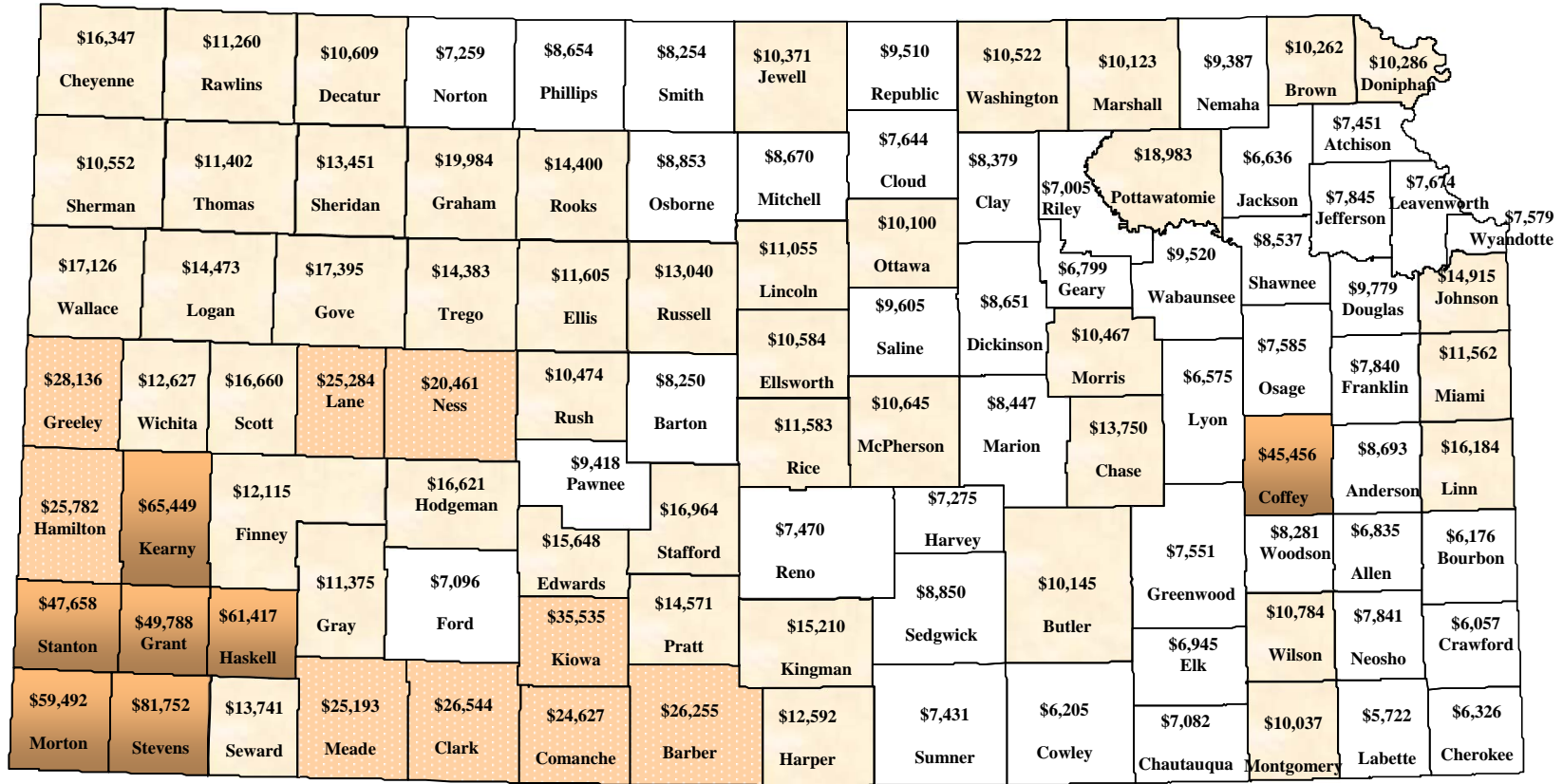
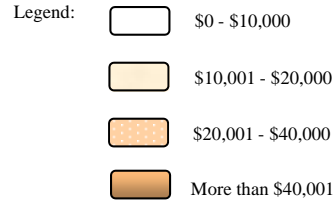
<u>Taxing District</u>	<u>Amount</u>	<u>Percent Total</u>
State	\$45,468,285	1.2%
Counties	\$1,067,212,070	28.1%
Cities	\$611,938,225	16.1%
Townships	\$60,017,520	1.6%
Schools	\$1,791,083,415	47.2%
Other	\$217,119,263	5.7%
<b>*Total</b>	<b>\$3,792,838,778</b>	<b>100.0%</b>
<b>Total Local</b>	<b>\$3,747,370,493</b>	<b>98.8%</b>
<b>Total State</b>	<b>\$45,468,285</b>	<b>1.2%</b>
<b>*Total</b>	<b>\$3,792,838,778</b>	<b>100.0%</b>



\*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax (see page 77).

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

### Total Assessed Value of Property Per Capita, 2009



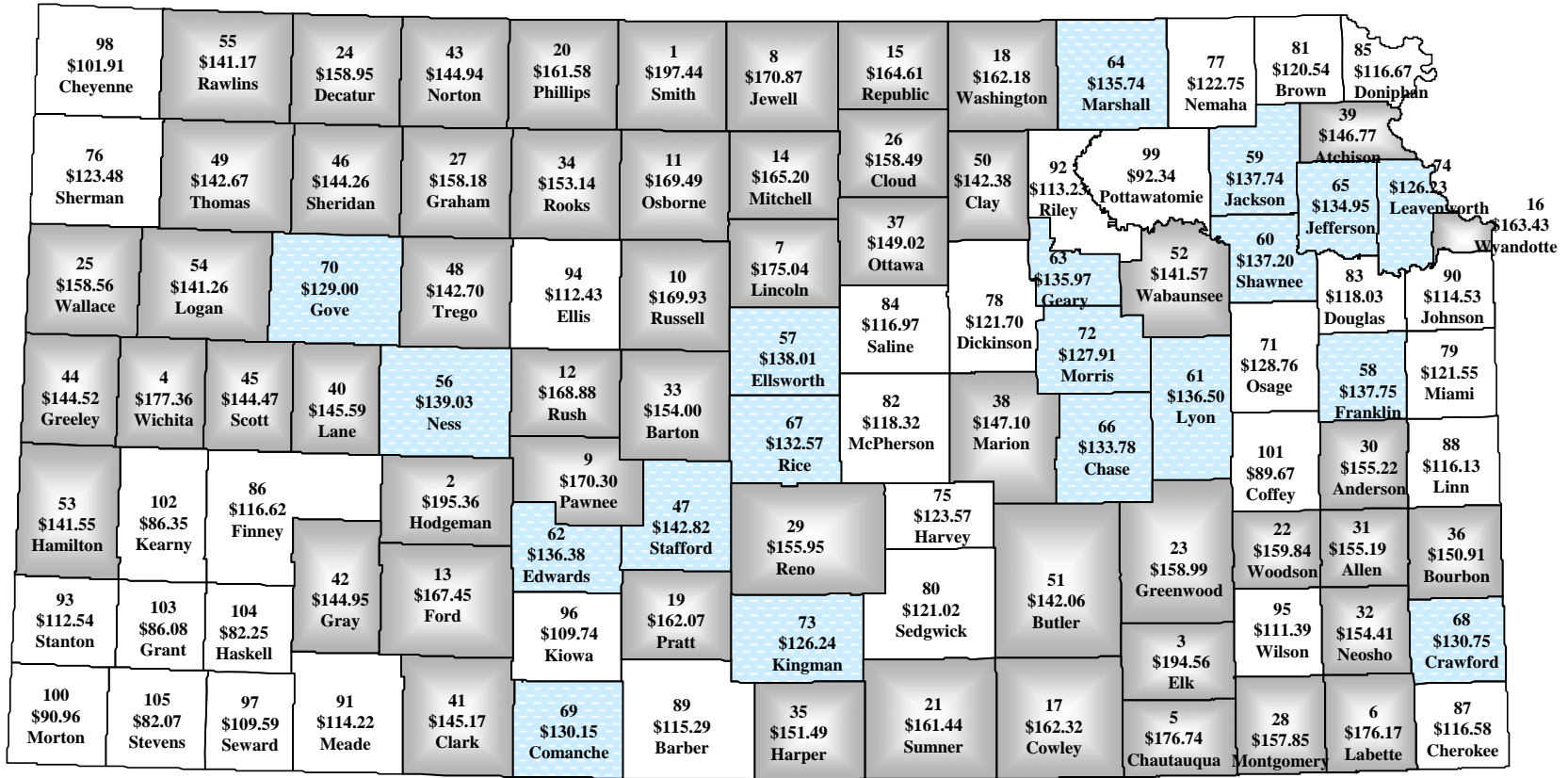
**Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2007 through 2009**

<u>County</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>County</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Allen	139.56	142.81	155.19	Logan	136.00	134.38	141.26
Anderson	140.45	152.90	155.22	Lyon	135.52	130.63	136.50
Atchison	130.87	143.08	146.77	Marion	139.37	145.37	147.10
Barber	115.00	113.99	115.29	Marshall	137.12	134.43	135.74
Barton	153.57	150.87	154.00	McPherson	113.99	117.83	118.32
Bourbon	143.42	148.95	150.91	Meade	117.83	110.28	114.22
Brown	123.03	118.65	120.54	Miami	116.38	117.81	121.55
Butler	135.13	141.14	142.06	Mitchell	158.09	162.34	165.20
Chase	128.44	130.03	133.78	Montgomery	148.66	144.84	157.85
Chautauqua	142.95	160.33	176.74	Morris	113.13	121.60	127.91
Cherokee	112.76	115.65	116.58	Morton	88.32	92.23	90.96
Cheyenne	97.83	100.86	101.91	Nemaha	119.86	119.43	122.75
Clark	147.64	148.44	145.17	Neosho	167.91	150.92	154.41
Clay	136.11	138.76	142.38	Ness	127.80	121.53	139.03
Cloud	154.72	156.94	158.49	Norton	134.19	138.53	144.94
Coffey	77.24	83.48	89.67	Osage	120.31	126.39	128.76
Comanche	129.48	130.98	130.15	Osborne	156.67	161.61	169.49
Cowley	154.04	161.87	162.32	Ottawa	144.15	148.09	149.02
Crawford	124.87	127.09	130.75	Pawnee	156.25	162.34	170.30
Decatur	143.90	145.65	158.95	Phillips	148.16	150.45	161.58
Dickinson	109.43	114.12	121.70	Pottawatomie	84.34	90.33	92.34
Doniphan	110.49	112.62	116.67	Pratt	162.30	166.57	162.07
Douglas	113.98	116.81	118.03	Rawlins	137.83	133.75	141.17
Edwards	126.04	134.35	136.38	Reno	144.55	151.49	155.95
Elk	155.87	193.14	194.56	Republic	151.63	157.67	164.61
Ellis	109.86	107.02	112.43	Rice	126.99	125.81	132.57
Ellsworth	140.46	139.03	138.01	Riley	103.65	105.12	113.23
Finney	106.18	107.95	116.62	Rooks	137.32	130.90	153.14
Ford	162.01	166.63	167.45	Rush	155.11	162.77	168.88
Franklin	130.64	136.11	137.75	Russell	161.53	154.68	169.93
Geary	133.48	130.30	135.97	Saline	106.53	113.42	116.97
Gove	116.38	118.85	129.00	Scott	129.91	136.40	144.47
Graham	128.33	126.38	158.18	Sedgwick	118.49	118.79	121.02
Grant	78.35	86.25	86.08	Seward	107.90	106.73	109.59
Gray	132.07	142.82	144.95	Shawnee	135.51	135.65	137.20
Greeley	134.30	140.56	144.52	Sheridan	131.29	130.49	144.26
Greenwood	154.23	157.44	158.99	Sherman	123.83	119.57	123.48
Hamilton	122.89	140.38	141.55	Smith	177.32	189.83	197.44
Harper	140.47	140.51	151.49	Stafford	134.94	135.62	142.82
Harvey	117.81	121.99	123.57	Stanton	102.59	109.09	112.54
Haskell	77.91	77.27	82.25	Stevens	73.16	73.02	82.07
Hodgeman	177.20	178.96	195.36	Sumner	153.61	156.45	161.44
Jackson	132.40	135.72	137.74	Thomas	140.03	142.00	142.67
Jefferson	129.88	133.04	134.95	Trego	139.21	131.00	142.70
Jewell	162.76	172.22	170.87	Wabaunsee	132.62	137.76	141.57
Johnson	110.62	111.92	114.53	Wallace	136.19	150.94	158.56
Kearny	77.72	83.71	86.35	Washington	152.29	159.11	162.18
Kingman	117.51	119.63	126.24	Wichita	162.18	163.15	177.36
Kiowa	107.05	108.45	109.74	Wilson	115.72	117.74	111.39
Labette	167.60	167.68	176.17	Woodson	149.68	149.33	159.84
Lane	139.03	126.58	145.59	Wyandotte	155.48	153.52	163.43
Leavenworth	113.48	119.40	126.23				
Lincoln	155.65	163.83	175.04	Statewide	119.66	121.61	125.13
Linn	106.68	113.00	116.13				

### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2009

Each county shows: Rank: Highest to Lowest (#1 is Highest)  
 Levy per \$1,000 Assessed Value

- Legend:
- Counties with levy less than \$126.00
  - Counties with levy of \$126.00 - \$140.00
  - Counties with levy above \$140.00



## 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 2008	Property Taxes Tax Year 2009	Percent Change	County	Property Taxes Tax Year 2008	Property Taxes Tax Year 2009	Percent Change
Allen	\$13,043,570	\$14,128,760	8.3%	Logan	\$5,914,456	\$5,301,299	-10.4%
Anderson	\$10,832,708	\$10,772,877	-0.6%	Lyon	\$31,357,631	\$31,916,845	1.8%
Atchison	\$17,334,742	\$18,022,349	4.0%	Marion	\$14,813,069	\$15,034,980	1.5%
Barber	\$13,142,174	\$14,148,283	7.7%	Marshall	\$13,582,983	\$13,985,141	3.0%
Barton	\$36,510,296	\$35,197,621	-3.6%	McPherson	\$37,362,492	\$36,581,377	-2.1%
Bourbon	\$13,806,089	\$13,841,740	0.3%	Meade	\$12,564,951	\$12,543,706	-0.2%
Brown	\$11,822,753	\$12,380,594	4.7%	Miami	\$42,786,462	\$43,551,085	1.8%
Butler	\$85,026,982	\$91,605,385	7.7%	Mitchell	\$8,779,380	\$9,012,022	2.6%
Chase	\$5,183,243	\$5,157,770	-0.5%	Montgomery	\$62,989,657	\$54,495,338	-13.5%
Chautauqua	\$4,395,186	\$4,716,091	7.3%	Morris	\$7,806,820	\$8,082,135	3.5%
Cherokee	\$15,731,047	\$15,547,714	-1.2%	Morton	\$16,318,011	\$16,114,352	-1.2%
Cheyenne	\$4,130,810	\$4,568,105	10.6%	Nemaha	\$11,275,862	\$11,651,962	3.3%
Clark	\$7,721,104	\$8,123,253	5.2%	Neosho	\$18,193,869	\$19,640,906	8.0%
Clay	\$10,331,447	\$10,568,531	2.3%	Ness	\$9,305,423	\$8,377,954	-10.0%
Cloud	\$11,398,240	\$11,452,785	0.5%	Norton	\$5,669,804	\$5,649,918	-0.4%
Coffey	\$34,114,818	\$34,275,709	0.5%	Osage	\$15,932,441	\$15,946,315	0.1%
Comanche	\$6,095,997	\$6,250,298	2.5%	Ottawa	\$5,660,479	\$5,707,747	0.8%
Cowley	\$34,496,504	\$34,309,049	-0.5%	Osborne	\$8,870,076	\$9,069,951	2.3%
Crawford	\$30,865,638	\$30,781,253	-0.3%	Pawnee	\$9,438,697	\$10,089,647	6.9%
Decatur	\$5,578,206	\$4,910,595	-12.0%	Phillips	\$7,551,077	\$7,465,525	-1.1%
Dickinson	\$19,287,702	\$20,349,658	5.5%	Pottawatomie	\$35,005,617	\$34,522,192	-1.4%
Doniphan	\$8,909,253	\$9,303,570	4.4%	Pratt	\$24,132,206	\$22,224,117	-7.9%
Douglas	\$132,796,677	\$132,446,592	-0.3%	Rawlins	\$4,330,713	\$3,978,713	-8.1%
Edwards	\$6,572,271	\$6,577,090	0.1%	Reno	\$73,586,261	\$73,892,057	0.4%
Elk	\$4,183,626	\$4,117,134	-1.6%	Republic	\$7,376,860	\$7,532,950	2.1%
Ellis	\$37,977,569	\$36,274,330	-4.5%	Rice	\$14,594,328	\$15,447,491	5.8%
Ellsworth	\$8,994,772	\$9,129,016	1.5%	Riley	\$52,059,421	\$56,365,575	8.3%
Finney	\$52,753,618	\$57,919,717	9.8%	Rooks	\$12,245,456	\$11,326,331	-7.5%
Ford	\$38,780,383	\$39,557,523	2.0%	Rush	\$5,878,770	\$5,717,054	-2.8%
Franklin	\$28,874,639	\$28,686,294	-0.7%	Russell	\$15,366,556	\$14,715,708	-4.2%
Geary	\$27,410,547	\$28,816,342	5.1%	Saline	\$59,644,201	\$61,405,366	3.0%
Gove	\$6,164,048	\$5,717,452	-7.2%	Scott	\$11,389,252	\$11,016,007	-3.3%
Graham	\$8,940,646	\$8,193,343	-8.4%	Sedgwick	\$504,289,366	\$517,143,044	2.5%
Grant	\$31,064,916	\$31,691,244	2.0%	Seward	\$33,530,056	\$34,659,888	3.4%
Gray	\$9,237,778	\$9,377,924	1.5%	Shawnee	\$205,519,806	\$204,619,456	-0.4%
Greeley	\$4,965,925	\$5,147,923	3.7%	Sheridan	\$4,794,727	\$4,870,571	1.6%
Greenwood	\$8,580,929	\$8,236,933	-4.0%	Sherman	\$7,860,131	\$7,835,061	-0.3%
Hamilton	\$8,344,093	\$9,601,449	15.1%	Smith	\$6,405,491	\$6,356,923	-0.8%
Harper	\$10,511,103	\$11,172,760	6.3%	Stafford	\$11,458,131	\$10,480,935	-8.5%
Harvey	\$30,213,257	\$30,273,084	0.2%	Stanton	\$11,388,261	\$11,520,866	1.2%
Haskell	\$19,743,085	\$19,797,427	0.3%	Stevens	\$28,772,544	\$33,920,916	17.9%
Hodgeman	\$6,255,709	\$6,325,565	1.1%	Sumner	\$27,988,758	\$28,332,373	1.2%
Jackson	\$11,921,125	\$12,101,923	1.5%	Thomas	\$11,504,622	\$11,837,311	2.9%
Jefferson	\$19,469,230	\$19,503,148	0.2%	Trego	\$7,323,730	\$5,915,105	-19.2%
Jewell	\$5,791,155	\$5,568,239	-3.8%	Wabaunsee	\$9,288,377	\$9,329,016	0.4%
Johnson	\$920,739,582	\$912,346,298	-0.9%	Wallace	\$3,807,042	\$3,812,588	0.1%
Kearny	22624233.75	23504067.5	3.9%	Washington	\$9,489,885	\$9,881,598	4.1%
Kingman	\$14,845,083	\$14,820,876	-0.2%	Wichita	\$4,642,438	\$4,810,564	3.6%
Kiowa	\$9,213,089	\$9,909,107	7.6%	Wilson	\$11,159,447	\$11,649,457	4.4%
Labette	\$20,306,904	\$22,047,568	8.6%	Woodson	\$4,347,096	\$4,347,896	0.0%
Lane	\$6,415,634	\$6,416,255	0.0%	Wyandotte	\$198,474,845	\$191,115,148	-3.7%
Leavenworth	\$68,544,632	\$71,955,104	5.0%				
Lincoln	\$5,935,081	\$6,310,386	6.3%				
Linn	\$18,156,498	\$18,071,827	-0.5%	Total	\$3,769,914,382	3,792,826,410	0.6%

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

County	2008	2008	2009	2009	Percent	Percent
	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>	<u>Change</u>	<u>Change</u>
Allen	\$1,618,259	\$14,121,924	\$1,630,749	\$13,639,705	0.8%	-3.4%
Anderson	\$982,039	\$8,787,902	\$998,365	\$8,288,836	1.7%	-5.7%
Atchison	\$1,742,751	\$15,925,273	\$1,712,187	\$15,443,324	-1.8%	-3.0%
Barber	\$590,141	\$6,376,735	\$587,926	\$6,188,760	-0.4%	-2.9%
Barton	\$4,234,716	\$32,429,058	\$4,263,435	\$31,919,823	0.7%	-1.6%
Bourbon	\$1,616,158	\$13,384,660	\$1,604,167	\$12,997,634	-0.7%	-2.9%
Brown	\$1,037,750	\$10,323,613	\$1,042,066	\$10,113,892	0.4%	-2.0%
Butler	\$9,043,274	\$76,670,409	\$8,755,960	\$76,048,996	-3.2%	-0.8%
Chase	\$343,562	\$3,174,434	\$332,626	\$3,067,516	-3.2%	-3.4%
Chautauqua	\$512,202	\$4,097,551	\$477,209	\$3,881,391	-6.8%	-5.3%
Cherokee	\$1,895,232	\$20,704,324	\$1,871,574	\$20,177,612	-1.2%	-2.5%
Cheyenne	\$308,029	\$3,980,013	\$319,269	\$4,102,291	3.6%	3.1%
Clark	\$414,391	\$2,872,985	\$374,605	\$2,934,971	-9.6%	2.2%
Clay	\$1,072,411	\$9,221,784	\$1,053,077	\$9,069,886	-1.8%	-1.6%
Cloud	\$1,322,132	\$9,871,808	\$1,311,731	\$9,736,504	-0.8%	-1.4%
Coffey	\$622,524	\$12,070,261	\$672,305	\$11,745,575	8.0%	-2.7%
Comanche	\$258,327	\$2,520,945	\$273,134	\$2,494,918	5.7%	-1.0%
Cowley	\$4,439,023	\$33,810,312	\$4,380,073	\$32,676,630	-1.3%	-3.4%
Crawford	\$3,597,271	\$35,945,033	\$3,677,460	\$35,066,508	2.2%	-2.4%
Decatur	\$429,052	\$3,640,852	\$444,669	\$3,588,969	3.6%	-1.4%
Dickinson	\$2,043,567	\$22,109,828	\$1,942,201	\$21,718,289	-5.0%	-1.8%
Doniphan	\$744,013	\$8,343,947	\$729,824	\$8,065,509	-1.9%	-3.3%
Douglas	\$9,490,555	\$100,748,994	\$9,333,739	\$99,320,457	-1.7%	-1.4%
Edwards	\$401,024	\$3,959,365	\$428,262	\$4,038,645	6.8%	2.0%
Elk	\$437,395	\$3,162,542	\$418,377	\$3,079,154	-4.3%	-2.6%
Ellis	\$2,841,642	\$33,646,816	\$2,977,444	\$33,134,620	4.8%	-1.5%
Ellsworth	\$851,806	\$6,766,697	\$826,197	\$6,858,787	-3.0%	1.4%
Finney	\$3,493,889	\$40,720,370	\$3,498,564	\$40,594,127	0.1%	-0.3%
Ford	\$4,208,621	\$29,915,420	\$4,291,879	\$30,222,585	2.0%	1.0%
Franklin	\$2,801,691	\$26,823,019	\$2,818,712	\$25,476,434	0.6%	-5.0%
Geary	\$2,676,066	\$22,364,851	\$2,544,775	\$22,425,269	-4.9%	0.3%
Gove	\$373,104	\$4,105,410	\$391,763	\$4,064,774	5.0%	-1.0%
Graham	\$364,509	\$3,443,611	\$366,014	\$3,378,791	0.4%	-1.9%
Grant	\$661,528	\$12,078,739	\$677,097	\$11,604,265	2.4%	-3.9%
Gray	\$948,071	\$8,731,624	\$1,008,223	\$8,996,607	6.3%	3.0%
Greeley	\$244,815	\$2,259,625	\$267,134	\$2,337,147	9.1%	3.4%
Greenwood	\$954,595	\$7,442,419	\$986,656	\$7,350,320	3.4%	-1.2%
Hamilton	\$357,185	\$3,556,843	\$355,415	\$3,454,289	-0.5%	-2.9%
Harper	\$828,374	\$7,130,456	\$845,588	\$7,018,903	2.1%	-1.6%
Harvey	\$3,411,595	\$35,002,200	\$3,398,146	\$34,743,372	-0.4%	-0.7%
Haskell	\$347,769	\$6,453,200	\$350,692	\$6,055,908	0.8%	-6.2%
Hodgeman	\$348,475	\$2,599,649	\$396,717	\$2,523,695	13.8%	-2.9%
Jackson	\$1,470,722	\$13,393,943	\$1,475,842	\$13,130,503	0.3%	-2.0%
Jefferson	\$2,321,874	\$21,472,193	\$2,295,739	\$20,893,892	-1.1%	-2.7%
Jewell	\$501,985	\$3,929,349	\$541,242	\$3,791,188	7.8%	-3.5%
Johnson	\$72,579,006	\$798,765,258	\$69,970,016	\$772,108,497	-3.6%	-3.3%
Kearny	\$369,322	\$6,197,098	\$360,004	\$6,236,651	-2.5%	0.6%
Kingman	\$915,556	\$9,983,268	\$1,042,635	\$10,692,272	13.9%	7.1%
Kiowa	\$329,116	\$3,945,148	\$330,769	\$3,799,896	0.5%	-3.7%
Labette	\$2,790,410	\$19,839,392	\$2,837,707	\$19,225,139	1.7%	-3.1%
Lane	\$325,751	\$2,715,023	\$336,580	\$2,827,763	3.3%	4.2%
Leavenworth	\$7,081,083	\$76,746,399	\$6,986,143	\$74,738,090	-1.3%	-2.6%
Lincoln	\$436,142	\$3,289,675	\$444,991	\$3,280,338	2.0%	-0.3%

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

County	2008	2008	2009	2009	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Linn	\$963,376	\$12,232,885	\$1,004,642	\$11,590,101	4.3%	-5.3%
Logan	\$406,848	\$3,660,352	\$421,444	\$3,633,137	3.6%	-0.7%
Lyon	\$3,499,067	\$30,730,399	\$3,411,357	\$29,530,012	-2.5%	-3.9%
Marion	\$1,415,563	\$12,091,812	\$1,440,124	\$12,063,988	1.7%	-0.2%
Marshall	\$1,447,205	\$12,608,938	\$1,442,796	\$12,319,162	-0.3%	-2.3%
McPherson	\$3,315,233	\$34,698,132	\$3,251,046	\$34,590,011	-1.9%	-0.3%
Meade	\$548,144	\$5,900,750	\$576,357	\$5,891,290	5.1%	-0.2%
Miami	\$3,864,866	\$41,948,315	\$3,892,910	\$40,390,840	0.7%	-3.7%
Mitchell	\$1,078,545	\$8,129,902	\$1,158,815	\$8,391,806	7.4%	3.2%
Montgomery	\$4,107,241	\$34,296,460	\$4,133,433	\$32,128,044	0.6%	-6.3%
Morris	\$646,075	\$6,904,430	\$629,856	\$6,762,908	-2.5%	-2.0%
Morton	\$318,875	\$4,830,339	\$313,803	\$4,593,133	-1.6%	-4.9%
Nemaha	\$1,264,312	\$12,549,126	\$1,242,613	\$12,444,178	-1.7%	-0.8%
Neosho	\$2,316,736	\$17,245,321	\$2,441,818	\$16,508,809	5.4%	-4.3%
Ness	\$479,218	\$4,905,497	\$512,851	\$4,757,609	7.0%	-3.0%
Norton	\$637,792	\$5,806,290	\$658,115	\$5,763,531	3.2%	-0.7%
Osage	\$1,804,406	\$18,181,698	\$1,776,512	\$17,710,932	-1.5%	-2.6%
Osborne	\$632,298	\$4,616,664	\$627,757	\$4,593,097	-0.7%	-0.5%
Ottawa	\$792,177	\$6,920,868	\$835,142	\$6,726,820	5.4%	-2.8%
Pawnee	\$928,016	\$7,189,246	\$985,531	\$7,233,355	6.2%	0.6%
Phillips	\$779,493	\$6,398,791	\$786,057	\$6,133,361	0.8%	-4.1%
Pottawatomie	\$1,595,338	\$25,809,935	\$1,677,270	\$26,068,454	5.1%	1.0%
Pratt	\$1,562,567	\$12,064,150	\$1,677,117	\$11,785,701	7.3%	-2.3%
Rawlins	\$396,975	\$3,391,236	\$385,885	\$3,274,982	-2.8%	-3.4%
Reno	\$7,830,601	\$64,192,101	\$7,891,538	\$63,361,425	0.8%	-1.3%
Republic	\$751,982	\$5,973,994	\$780,127	\$5,926,669	3.7%	-0.8%
Rice	\$1,278,793	\$11,053,140	\$1,194,963	\$11,169,024	-6.6%	1.0%
Riley	\$4,231,561	\$49,189,897	\$4,116,212	\$49,206,968	-2.7%	0.0%
Rooks	\$693,905	\$6,466,719	\$726,027	\$6,188,541	4.6%	-4.3%
Rush	\$486,763	\$3,691,380	\$503,133	\$3,723,797	3.4%	0.9%
Russell	\$1,225,452	\$8,815,628	\$1,221,012	\$8,627,479	-0.4%	-2.1%
Saline	\$5,433,076	\$62,744,847	\$5,327,827	\$61,573,439	-1.9%	-1.9%
Scott	\$795,287	\$7,309,695	\$804,748	\$7,321,948	1.2%	0.2%
Sedgwick	\$52,559,300	\$543,445,169	\$52,924,774	\$537,340,088	0.7%	-1.1%
Seward	\$2,091,993	\$24,148,876	\$2,072,659	\$23,580,013	-0.9%	-2.4%
Shawnee	\$20,989,491	\$182,727,049	\$20,682,795	\$179,056,312	-1.5%	-2.0%
Sheridan	\$415,982	\$4,222,099	\$467,282	\$4,198,935	12.3%	-0.5%
Sherman	\$779,909	\$7,740,576	\$800,359	\$7,708,287	2.6%	-0.4%
Smith	\$677,768	\$4,581,802	\$721,354	\$4,585,389	6.4%	0.1%
Stafford	\$584,056	\$5,165,071	\$604,034	\$5,255,350	3.4%	1.7%
Stanton	\$277,769	\$3,925,235	\$302,690	\$3,665,058	9.0%	-6.6%
Stevens	\$434,961	\$8,764,429	\$445,352	\$8,377,272	2.4%	-4.4%
Sumner	\$3,315,778	\$25,003,793	\$3,211,120	\$24,033,902	-3.2%	-3.9%
Thomas	\$1,162,093	\$9,780,775	\$1,168,285	\$9,733,596	0.5%	-0.5%
Trego	\$490,650	\$4,059,021	\$470,696	\$3,948,525	-4.1%	-2.7%
Wabaunsee	\$862,073	\$7,969,319	\$880,977	\$7,822,421	2.2%	-1.8%
Wallace	\$231,344	\$2,276,777	\$263,152	\$2,264,869	13.7%	-0.5%
Washington	\$816,098	\$6,369,294	\$845,208	\$6,389,009	3.6%	0.3%
Wichita	\$457,673	\$3,206,813	\$448,649	\$3,155,547	-2.0%	-1.6%
Wilson	\$1,050,956	\$10,621,839	\$986,359	\$10,304,511	-6.1%	-3.0%
Woodson	\$495,864	\$3,950,100	\$482,137	\$3,718,010	-2.8%	-5.9%
Wyandotte	<u>\$17,040,640</u>	<u>\$124,956,114</u>	<u>\$16,323,750</u>	<u>\$120,485,596</u>	-4.2%	-3.6%
Total	\$326,292,688	\$3,207,035,335	\$323,208,148	\$3,137,977,158	-0.9%	-2.2%



## Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2009

Vehicle Registration Fees **	Vehicle Registration Fees (cont.) **
Automobiles	Urban Buses: 8-30 passengers \$15.00
0 - 3000 lbs \$30.00	31 - 39 passengers \$30.00
3001 - 3999 lbs \$30.00	over 39 passengers \$60.00
4000 - 4500 lbs \$30.00	Transit Authorities \$2.00
over 4500 lbs \$40.00	Trailers:
County Registrations	8M \$15.00
Regular Truck - gross weight to:	12M \$25.00
12M \$40.00	Over 12 M \$35.00
16M \$102.00	Drive-Away, first \$44.00
20M \$132.00	Drive-Away, others \$18.00
24M \$197.00	Antique, Regular \$40.00
26M \$312.00	Antique, Personalized \$40.00
30M \$312.00	Amateur Radio \$1.00 + standard fee
36M \$375.00	Special Interest \$26.00
42M \$475.00	National Guard standard fee
48M \$605.00	Pearl Harbor Survivor standard fee
54M \$805.00	Disabled standard fee
60M \$1,010.00	Purple Heart standard fee
66M \$1,210.00	Veteran standard fee
74M \$1,535.00	Educational Institution varies
80M \$1,735.00	Disabled Veteran, Ex-POW free
85M \$1,935.00	Medal of Honor free
Local, 6000 Mile & Custom Harvest Trucks to:	Firefighter standard fee
16M \$62.00	Veterans standard fee
20M \$102.00	Emergency Medical Services standard fee
24M \$132.00	Breast Cancer Research and Outreach standard fee
26M \$177.00	Support Kansas Arts standard fee
30M \$177.00	Motorcycles \$16.00
36M \$215.00	Motor Bikes \$11.00
42M \$245.00	Dealer, full-privilege \$350.00
48M \$315.00	Dealer, regular, first \$275.00
54M \$415.00	Dealer, regular, others \$25.00
60M \$480.00	Personalized (one-time) \$40.00
66M \$580.00	<b>Interstate</b>
74M \$760.00	72 Hour \$26.00
80M \$890.00	30 Day varies by weight
85M \$1,010.00	Apportioned & Qtrtr varies by weight
Farm Truck - gross weight to:	Job Hunter's Permit \$26.00
16M \$37.00	Modified Cab Card \$1.00
20M \$42.00	Replacement Cab Card \$3.00
24M \$52.00	<b>Driver License Fees</b>
26M \$72.00	Class A/B * \$32.00
54M \$75.00	Class C* \$26.00
60M \$190.00	Class M* \$20.50
66M \$370.00	CDL Class A, B or C* \$26.00
85M \$610.00	CDL Endorsements/each \$10.00
County Qtrtr Pay 1/4 of annual fee	Hazardous Material Endorsement Fee \$95.00
County 72 Hour \$26.00	CDL Instruction Permit* \$9.00
County 30 Day varies by weight	Instructional Permit* \$6.00
	Farm Permit* \$12.00
	Exam \$3.00
	Re-Exam \$1.50
	DUI Exam \$25.00
	Duplicate* \$12.00
	Identification Card* \$15.00
	Senior (age 65 and over)/ Handicapped ID Card * \$8.00
	Penalty \$1.00
	Photo \$8.00
	Concealed Carry \$15.00

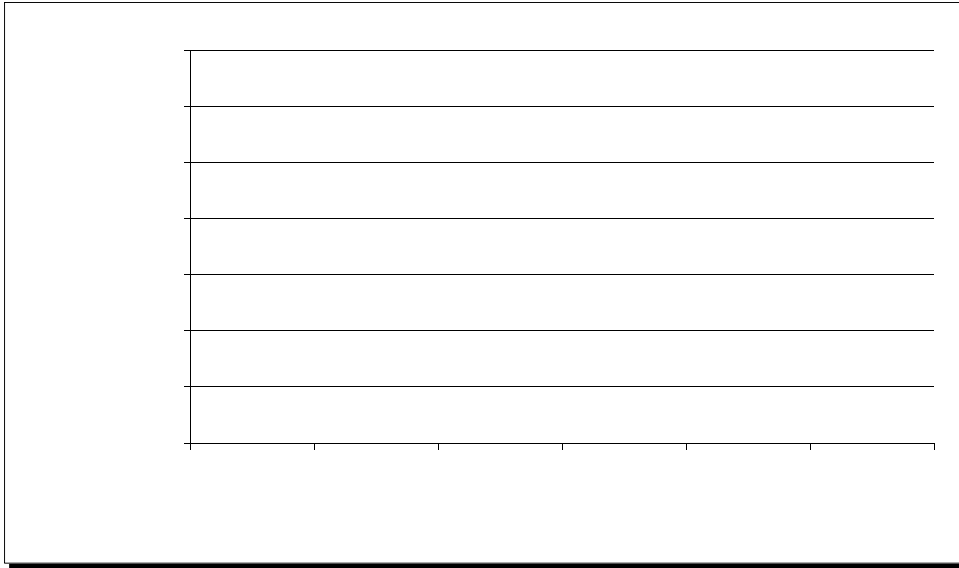
\* Includes a \$4 fee for photograph. (In 1997 expiration extended to 6 years for drivers between ages of 21 and 65.)

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

Effective 1/1/1993, the gross weight category of 24-30M is split into 24-26M and 26-30M. The registration fees for 24-26M & 26-30M are the same as the current 30M (92 Sess Ch 101 §1 & 2).

## 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>
2004	\$188,535,174	7.2%
2005	\$193,089,020	2.4%
2006	\$195,061,638	1.0%
2007	\$207,516,869	6.4%
2008	\$203,275,873	-2.0%
2009	\$217,431,257	7.0%

## Vehicle Revenue Collections Calendar Year 2009

### Vehicle Revenue Collections by Source by Calendar Year

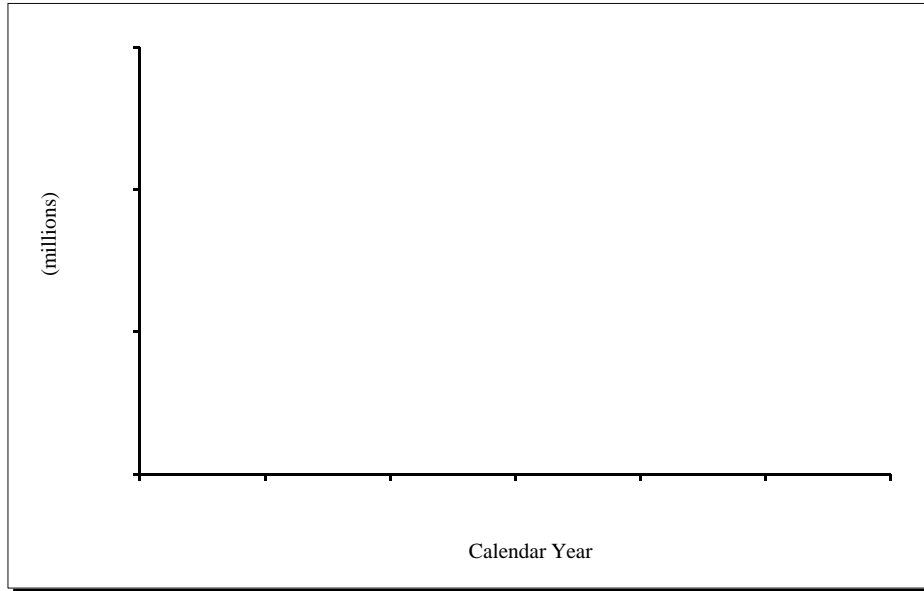
<u>Source</u>	<u>CY 2009 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$159,050,045	73.1%
Interstate Apportioned	\$43,087,570	19.8%
Driver License	\$14,823,487	6.8%
Motor Carrier Inspection	<u>\$470,155</u>	<u>0.2%</u>
Total	\$217,431,257	100.0%

### Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2009 Collection</u>	<u>Percent Total</u>
State Highway	\$169,984,093	78.2%
County Funds	\$20,205,000	9.3%
Driver Safety	\$1,801,050	0.8%
Refunds	\$465,477	0.2%
Motorcycle Safety	\$56,458	0.03%
Other	<u>\$24,919,179</u>	<u>11.5%</u>
Total	\$217,431,257	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>
2004	2,488,284	3.6%
2005	2,529,069	1.6%
2006	2,561,729	1.3%
2007	2,559,078	-0.1%
2008	2,607,451	1.9%
2009	2,585,796	-0.8%

## Motor Vehicle Registrations by Type, Calendar Years 2008 and 2009

### Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2008</u>	Calendar Year <u>2009</u>	Percent Change
Automobiles	1,454,113	1,447,478	-0.5%
Trucks	707,762	702,633	-0.7%
Trailers	144,717	148,482	2.6%
Motorcycles	76,361	77,480	1.5%
Motorized Bicycles	8,241	8,068	-2.1%
RV <sup>1</sup>	12,261	12,012	-2.0%
Special Registration	<u>203,996</u>	<u>189,643</u>	-7.0%
Total	2,607,451	2,585,796	-0.8%

### Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2008</u>	Percent Total <u>2009</u>
Automobiles	55.77%	55.98%
Trucks	27.14%	27.17%
Trailers	5.55%	5.74%
Motorcycles	2.93%	3.00%
Motorized Bicycles	0.32%	0.31%
RV <sup>1</sup>	0.47%	0.46%
Special Registration	7.82%	7.33%
Total	100.00%	100.00%

*Notes:*

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

## Motor Vehicle Registrations by County, Calendar Year 2009

<u>County</u>	<u>Auto</u>	<u>Truck</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV*</u>	<u>Special **</u>	<u>Total</u>
Allen	6,104	5,151	952	504	80	76	1,188	14,055
Anderson	3,900	3,710	847	247	43	51	726	9,524
Atchison	7,697	5,470	1,471	414	33	70	1,480	16,635
Barber	2,228	2,887	557	173	26	16	390	6,277
Barton	13,744	10,095	2,454	797	83	195	2,193	29,561
Bourbon	6,835	4,853	883	439	52	59	1,042	14,163
Brown	5,144	4,028	1,307	386	32	42	999	11,938
Butler	30,891	18,815	3,399	2,218	179	433	6,126	62,061
Chase	1,395	1,528	343	110	1	14	287	3,678
Chautauqua	1,537	2,313	348	103	4	39	324	4,668
Cherokee	8,502	7,748	1,164	639	33	89	2,132	20,307
Cheyenne	1,504	1,755	607	122	6	24	294	4,312
Clark	1,040	1,061	241	83	6	27	258	2,716
Clay	4,267	3,520	951	322	35	67	773	9,935
Cloud	4,525	3,987	1,101	359	86	54	871	10,983
Coffey	4,589	4,211	1,081	373	30	80	932	11,296
Comanche	854	1,182	224	88	3	9	177	2,537
Cowley	15,936	10,710	1,735	1,122	122	233	2,998	32,856
Crawford	16,622	10,437	1,670	1,101	97	120	3,078	33,125
Decatur	1,720	2,145	728	132	19	30	243	5,017
Dickinson	9,838	7,216	1,820	782	95	137	1,976	21,864
Doniphan	3,681	3,500	1,114	260	7	36	522	9,120
Douglas	51,781	15,355	3,234	2,228	404	299	5,487	78,788
Edwards	1,632	1,932	493	67	17	23	216	4,380
Elk	1,321	1,840	364	46	8	19	265	3,863
Ellis	13,427	8,898	2,378	1,023	233	129	2,014	28,102
Ellsworth	2,862	2,761	809	211	57	31	596	7,327
Finney	16,941	9,923	2,405	975	82	161	2,144	32,631
Ford	14,259	8,347	1,525	755	40	121	1,448	26,495
Franklin	12,927	8,571	1,894	876	92	163	1,971	26,494
Geary	16,991	6,023	1,116	1,069	49	122	2,604	27,974
Gove	1,530	2,096	712	100	26	34	308	4,806
Graham	1,466	1,680	512	133	34	41	302	4,168
Grant	3,553	3,620	1,126	300	24	39	393	9,055
Gray	2,669	3,450	909	238	16	33	362	7,677
Greeley	682	1,048	333	46	3	19	145	2,276
Greenwood	3,145	3,669	734	150	22	43	563	8,326
Hamilton	1,141	1,423	406	96	7	17	239	3,329
Harper	2,904	2,890	600	196	41	47	516	7,194
Harvey	18,304	9,083	1,808	1,162	182	189	2,399	33,127
Haskell	2,116	2,510	706	126	12	28	229	5,727
Hodgeman	1,009	1,577	328	64	5	10	120	3,113
Jackson	6,435	5,511	1,476	428	26	90	1,154	15,120
Jefferson	10,231	7,122	2,051	739	34	151	1,481	21,809
Jewell	1,797	2,322	959	130	26	31	341	5,606
Johnson	336,466	61,842	10,542	11,799	609	1,037	27,913	450,208
Kearny	1,972	2,061	644	113	10	36	288	5,124
Kingman	4,117	4,241	1,147	258	28	58	675	10,524
Kiowa	1,154	1,575	421	85	10	11	154	3,410
Labette	9,805	7,452	909	673	57	105	1,498	20,499
Lane	1,016	1,461	373	69	14	24	175	3,132
Leavenworth	33,932	16,519	3,713	2,380	80	325	6,130	63,079
Lincoln	1,652	1,926	648	101	19	27	375	4,748
Linn	5,036	4,548	1,157	372	27	75	920	12,135
Logan	1,500	1,673	533	122	17	26	275	4,146
Lyon	14,756	9,537	1,500	848	148	150	1,780	28,719
Marion	6,338	5,183	1,183	413	106	73	1,074	14,370
Marshall	5,523	5,063	1,447	368	41	66	895	13,403
McPherson	15,184	10,180	2,760	1,280	191	171	2,486	32,252

## Motor Vehicle Registrations by County, Calendar Year 2009

<u>County</u>	<u>Auto</u>	<u>Truck</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV*</u>	<u>Special **</u>	<u>Total</u>
Meade	2,208	2,279	534	125	33	43	309	5,531
Miami	17,317	10,784	3,210	1,142	47	201	2,513	35,214
Mitchell	3,466	3,756	1,112	242	39	49	482	9,146
Montgomery	15,099	10,528	1,157	1,078	96	170	2,439	30,567
Morris	2,958	2,872	738	164	35	36	525	7,328
Morton	1,524	1,671	329	89	13	22	208	3,856
Nemaha	5,510	4,813	1,666	397	32	30	595	13,043
Neosho	7,409	6,431	1,200	576	107	80	1,015	16,818
Ness	1,655	2,650	887	116	17	31	294	5,650
Norton	2,718	2,852	1,042	261	47	60	429	7,409
Osage	8,628	6,206	1,400	576	64	132	1,379	18,385
Osborne	2,127	2,507	809	173	20	30	269	5,935
Ottawa	3,158	3,029	798	227	44	47	497	7,800
Pawnee	3,048	2,559	741	219	17	42	527	7,153
Phillips	2,976	3,360	1,280	248	50	43	415	8,372
Pottawatomie	11,241	7,746	2,137	754	48	135	1,557	23,618
Pratt	4,611	3,928	1,012	319	38	62	637	10,607
Rawlins	1,480	1,939	573	98	22	20	223	4,355
Reno	31,192	17,811	3,189	2,388	251	353	3,954	59,138
Republic	2,626	2,995	839	185	39	35	482	7,201
Rice	4,546	4,041	1,027	303	59	71	859	10,906
Riley	23,509	8,959	1,803	1,324	195	178	3,143	39,111
Rooks	2,653	3,022	924	191	21	59	488	7,358
Rush	1,788	1,959	542	124	71	24	330	4,838
Russell	3,612	3,331	848	242	43	46	653	8,775
Saline	28,398	14,037	3,105	1,903	336	278	4,228	52,285
Scott	2,447	2,623	773	255	20	40	464	6,622
Sedgwick	250,509	95,220	13,030	12,050	1,330	1,944	31,685	405,768
Seward	9,865	5,584	969	350	55	81	1,016	17,920
Shawnee	92,552	32,405	6,051	4,561	376	756	12,625	149,326
Sheridan	1,460	1,977	740	117	39	34	288	4,655
Sherman	2,897	2,803	963	248	68	52	446	7,477
Smith	2,126	2,466	929	119	54	31	336	6,061
Stafford	2,137	2,803	839	123	16	28	319	6,265
Stanton	1,107	1,314	370	95	2	23	145	3,056
Stevens	2,661	2,763	930	226	22	28	388	7,018
Sumner	11,865	8,913	1,434	768	104	187	1,809	25,080
Thomas	3,708	3,929	1,284	339	45	58	583	9,946
Trego	1,753	1,993	708	145	38	37	382	5,056
Wabaunsee	3,576	3,178	790	230	8	45	544	8,371
Wallace	839	1,335	424	59	1	6	106	2,770
Washington	3,050	3,293	1,103	177	11	31	563	8,228
Wichita	1,095	1,672	512	73	6	8	168	3,534
Wilson	4,563	4,506	841	284	79	50	840	11,163
Woodson	1,607	2,073	424	74	14	29	249	4,470
Wyandotte	72,077	24,484	3,614	2,910	127	342	9,293	112,847
<b>Total</b>	<b>1,447,478</b>	<b>702,633</b>	<b>148,482</b>	<b>77,480</b>	<b>8,068</b>	<b>12,012</b>	<b>189,643</b>	<b>2,585,796</b>

<sup>1</sup>Kansas Based Active I.R.P. Registrations in 2009 3,166  
 Kansas Based Plates Issued Under IRP Proration in 2009 64,993

<sup>1</sup> Vehicle registration number includes the following: Bus, Converter Gear, Semi Trailer, Truck, Truck Tractor, Utility Trailer Large, Utility Trailer Small

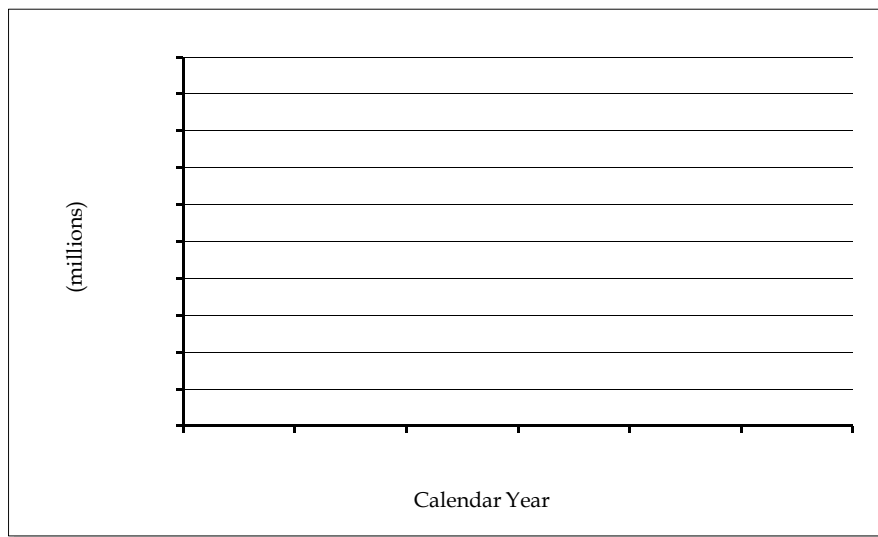
\*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.

\*\* Special includes Personalized, National Guard, Amateur Radio, Disabled, Antique, Special Interest (street rod, etc.), Veteran, Pearl Harbor survivor, ex-POW, etc.

The figures reflect registrations sold in counties and reported to the Division; and should not be considered to be an exact number of vehicles on the road.

## 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. During the 2003 Legislative Session, House Bill 2192 was enacted, which increased fees across the board for drivers' licenses and identification cards resulting in a significant collections increase in Calendar Year 2004.



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2004	\$16,618,470	75.8%
2005	\$17,452,243	5.0%
2006	\$18,047,511	3.4%
2007	\$17,553,710	-2.7%
2008	\$13,218,423	-24.7%
2009	\$14,823,487	12.1%



## Driver Licenses by Age and License Class, Calendar Year 2009

### Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2009</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	40,639	2.0%
16 - 24	304,242	14.9%
25 - 49	860,496	42.1%
50 - 64	510,759	25.0%
65 and over	<u>329,290</u>	16.1%
Total by Age	2,045,426	100.0%

### Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2009</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	136,081	6.7%
Class A & B	22,291	1.1%
Class C	1,717,250	84.0%
Class M	<u>169,804</u>	8.3%
Total	2,045,426	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

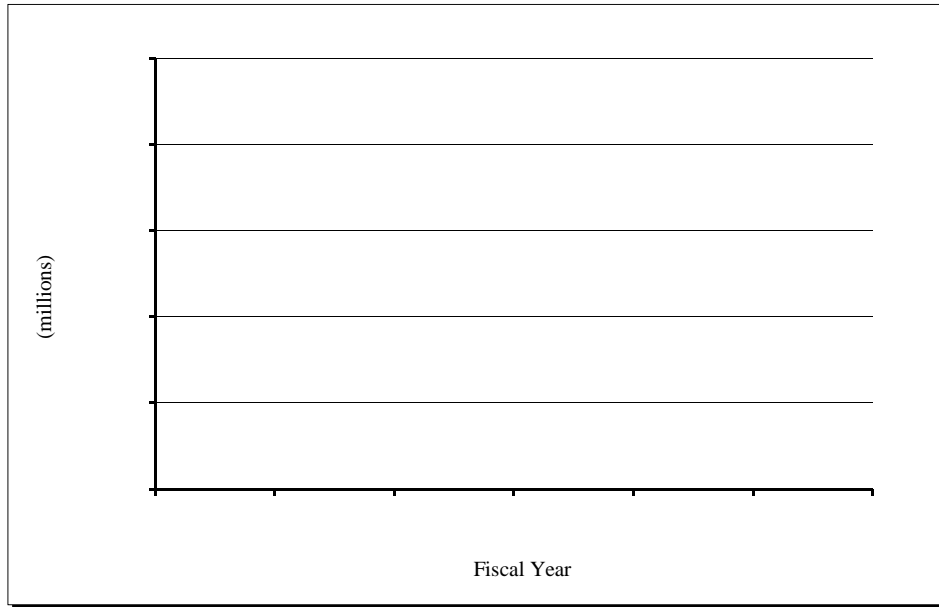
Class C: regular automobile

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

## Gallonage Tax Receipts by Components and Fiscal Year

### Gross Gallonage Tax by Components

	Fiscal Year <u>2009</u>	Fiscal Year <u>2010</u>	Percent <u>Change</u>
Alcohol and Spirits	\$9,257,305	\$9,156,711	-1.1%
Fortified and Light Wine	\$1,108,537	\$1,172,678	5.8%
Strong Beer	\$8,774,390	\$8,539,187	-2.7%
Cereal Malt Beverage	<u>\$2,088,657</u>	<u>\$1,989,044</u>	-4.8%
Total	\$21,228,889	\$20,857,620	-1.7%

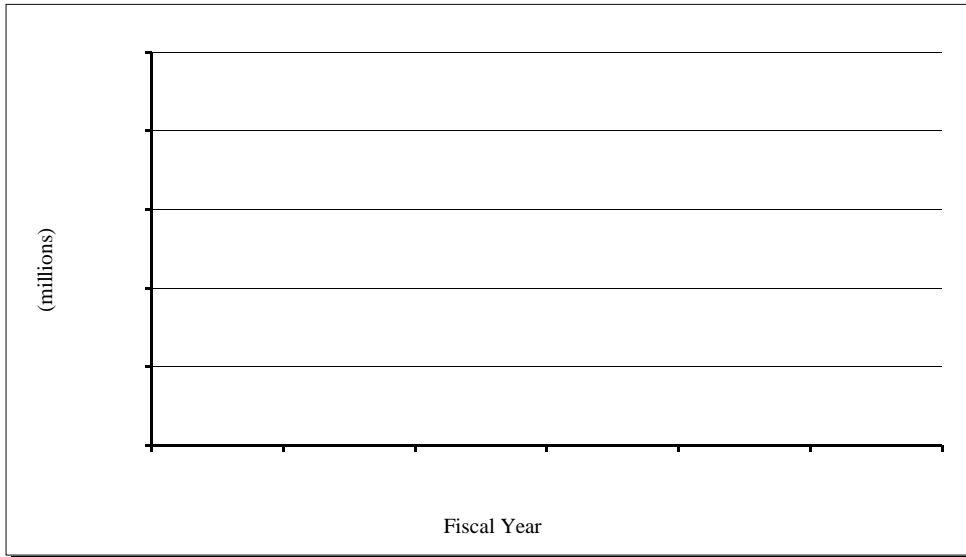


### Total Gallonage Tax by Fiscal Year

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2005	\$18,574,828	-1.1%
2006	\$19,598,134	5.5%
2007	\$19,991,789	2.0%
2008	\$20,702,823	3.6%
2009	\$21,228,889	2.5%
2010	\$20,857,620	-1.7%

## Liquor Excise Tax Gross Receipts

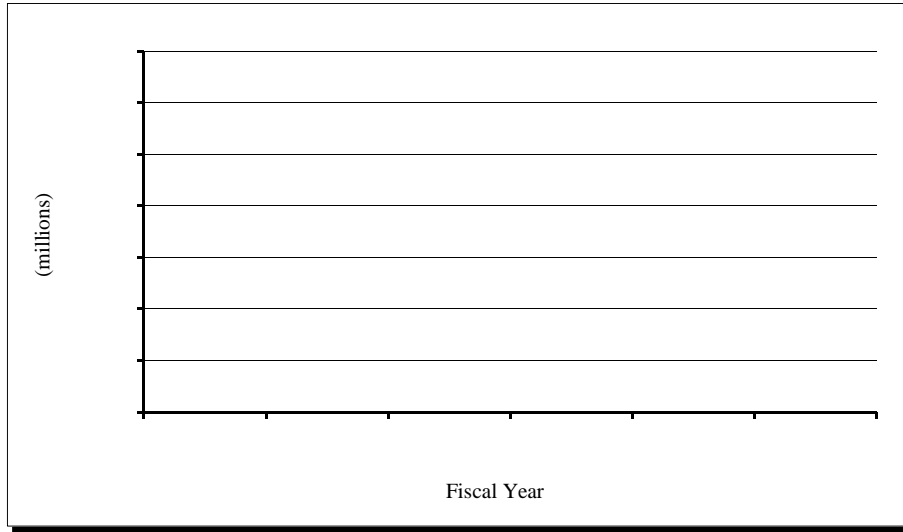
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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>
2005	\$29,826,910	4.0%
2006	\$32,051,923	7.5%
2007	\$34,307,823	7.0%
2008	\$35,639,204	3.9%
2009	\$36,578,860	2.6%
2010	\$35,764,829	-2.2%

## Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is imposed upon the gross receipts from the sale of liquor to consumers by retailers, microbreweries, and farm wineries. Also on the gross receipts from the sale of liquor and cereal malt beverage to clubs, drinking establishments, and caterers by distributors. 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>
2005	\$41,924,949	4.1%
2006	\$44,264,770	5.6%
2007	\$47,183,769	6.6%
2008	\$50,020,773	6.0%
2009	\$53,836,004	7.6%
2010	\$54,854,273	1.9%

## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2010 Total Liquor Taxes and Fees

	Fiscal Year <u>2010</u>	Percent <u>Total</u>
Gallonage Tax	\$20,857,620	18.0%
Liquor Excise Tax	\$35,764,829	30.9%
Liquor Enforcement Tax	\$54,854,273	47.4%
Fees and Fines	<u>\$4,183,976</u>	<u>3.6%</u>
Total	\$115,660,698	100.0%

### Alcoholic Beverage Licenses Issued




Retail Liquor Stores	758
Spirits Distributors	14
Wine Distributors	16
Beer Distributors	37
Class A Vets, Frat'l Club	221
Class A Social Club 500+	18
Class A Social Club <500	56
Class B Private Clubs	128
Drinking Establishments	1,665
Caterers	29
Hotels	38
Drinking Establishments/Caterers	113
Hotel/Caterers	21
Farm Wineries	22
Farm Winery Outlet	9
Microbreweries	15
Supplier Permit	795
Special Order Shipping	317
Temporary Permit	1,037
Other	27
Total	5,336

Other includes: nonbeverage licenses and permits, mfg warehouse, mfg spirits, farmer market sls perm

its

### Kansas Liquor-by-the-Drink November 2010

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

