

# STATE OF KANSAS



## DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

**FISCAL YEAR ENDING  
JUNE 30, 2005**

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# DEPARTMENT OFFICIALS

## JANUARY 2006

**Joan Wagnon**  
**Secretary of Revenue**

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### SECRETARIAT STAFF

**Jim Conant, Director**  
**Resource Management**

**Jim Bartle, General Counsel**  
**Legal Services**

**Richard Cram, Director**  
**Office of Policy and Research**

**Tim Blevins, Chief Information  
Officer**  
**Information Services**

**Nick Kramer, Manager**  
**Internal Audit**

**Mike Boekhaus, Audit Administrator**  
**Audit Services**

### DIVISIONS AND SUPPORTING BUREAUS

**Tom Groneman, Director**  
**Division of Alcoholic Beverage Control**  
**Investigation and Inspection**

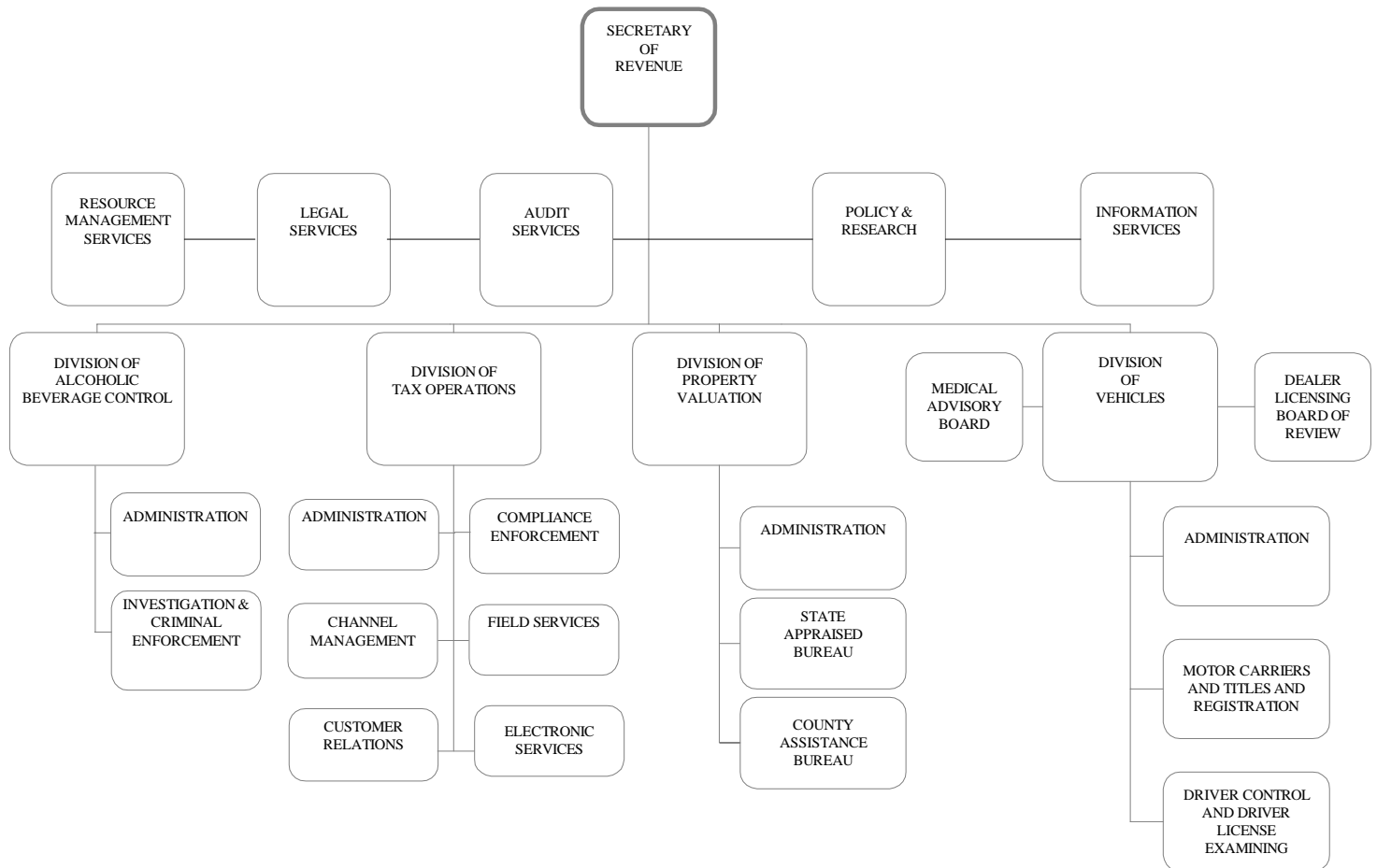
**Steve Stotts, Director**  
**Division of Tax Operations**  
**Channel Management**  
**Customer Relations**  
**Compliance Enforcement**  
**Field Services**  
**Electronic Services**

**Mark Beck, Director**  
**Division of Property Valuation**  
**State Appraised**  
**County Assistance**

**Carmen Alldritt, Director**  
**Division of Vehicles**  
**Motor Vehicle Registration**  
**Driver License Iss/Driver Control**

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

January 1, 2006



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

			For assistance:	
Personnel	(785) 296-	3077	Information - Department of Revenue	(785) 296- 3909
TTY (Hearing Impaired)	(785) 296-	3077	Bingo Tax	(785) 368- 8222
Alcoholic Beverage Control	(785) 296-	7015	Cigarette and Tobacco Products	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296-	3946	Corporate Income Tax	(785) 368- 8222
Collections	(785) 296-	6121	Dealer Licensing	(785) 296- 3626
TTY (Hearing Impaired)	(785) 296-	6117	Driver Control	(785) 296- 3671
Taxation	(785) 368-	8222	Driver License Examination	(785) 296- 3963
TTY (Hearing Impaired)	(785) 296-	6461	Driver License Examination, Burlingame	(785) 266- 7380
Vehicles	(785) 296-	3601	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296-	3613	Electronic Filing	(785) 296- 4066
			Environmental Assurance Fee	(785) 368- 8222
			Fiduciary	(785) 368- 8222
			Food Sales Tax Refund Unit	(785) 368- 8222
For registration to remit taxes:			Homestead Tax Refund Unit	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368-	8222	Individual Income Estimated Tax	(785) 368- 8222
			Individual Income Tax	(785) 368- 8222
Billing and tax inquiries:			Inheritance Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368-	8222	Intangibles Tax	(785) 368- 8222
Refund Information Line	1(800)894-	0318	Liquor Enforcement Tax	(785) 368- 8222
			Liquor Excise Tax	(785) 368- 8222
			Mineral Taxes	(785) 368- 8222
For audit inquiries:			Motor Carrier Central Permit	(785) 296- 2356
Audit Services Bureau	(785) 296-	7719	Motor Carrier Services	(785) 271- 3145
			Motor Fuel Taxes	(785) 368- 8222
For legal inquiries:			Sales and Use Tax	(785) 368- 8222
Legal Services Bureau	(785) 296-	2381	Sand Royalty	(785) 296- 3500
			Tax Appeals Section	(785) 296- 8460
For revenue collection statistical inquiries:			Tire Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296-	3082	Transient Guest Tax	(785) 368- 8222
			Vehicle Rental Excise Tax	(785) 368- 8222
Department Regional Offices Telephone Numbers:			Vehicle Titles and Registration	(785) 296- 3621
Kansas City Metro Assistance Center	(913) 631-	0296	Water Protection Fee	(785) 368- 8222
Wichita Audit Office	(316) 337-	6163	Withholding Tax	(785) 368- 8222
Wichita Collections Office	(316) 337-	6153		
Wichita Assistance Center	(316) 337-	6140		

FAX Numbers:				
Alcoholic Beverage Control	(785) 296-	7185	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Audit Services	(785) 296-	0531	Motor Carrier Services	(785) 271- 3283
Customer Relations-Business Segment	(785) 296-	2073	Motor Carrier Services Central Permit	(785) 271- 3124
Customer Relations-IFTA	(785) 296-	2703	Personnel Services	(785) 296- 1107
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
Driver License: Wichita, Meridian	(316) 942-	5281		

## Comparison of Kansas and Selected States, Various Tax Rates - 2004

	<b>Beer Per Gallon Alcoholic Content of 4.5%<sup>1</sup></b>	<b>Light Wine Per Gallon Alcoholic content of 12%</b>	<b>Cigarette Per Pack of 20</b>	<b>Motor Fuel Per Gallon</b>
Colorado	\$0.08	\$0.28	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$0.36	\$0.203
<b>Kansas</b>	<b>\$0.18</b>	<b>\$0.30</b>	<b>\$0.79</b>	<b>\$0.24</b>
Missouri	\$0.06	\$0.36	\$0.17	\$0.1703
Nebraska	\$0.31	\$0.95	\$0.64	\$0.254
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

<sup>1</sup> Rates per 31-gallon barrel have been converted to rates per gallon. In some cases this required rounding of the per gallon rate.

Source: Tax Rates and Tax Burdens In The District of Columbia, A Nationwide Comparison, 2004, Govt of the District of Columbia

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

	<u>2000*</u>	<u>2001*</u>	<u>2002*</u>	<u>2003*</u>	<u>2004</u>	2003-04 <u>% change</u>	Descending	
							<u>Rank</u> <u>2003</u>	<u>Rank</u> <u>2004</u>
Colorado	\$33,371	\$34,482	\$34,032	\$34,542	\$36,109	4.5%	1	1
Iowa	\$26,554	\$27,178	\$28,107	\$28,562	\$30,970	8.4%	5	4
<b>Kansas</b>	\$27,694	\$28,662	\$28,956	\$29,651	\$31,003	4.6%	3	3
Missouri	\$27,243	\$27,897	\$28,363	\$29,199	\$30,516	4.5%	4	5
Nebraska	\$27,627	\$28,679	\$29,162	\$30,750	\$32,276	5.0%	2	2
Oklahoma	\$24,410	\$26,015	\$25,848	\$26,556	\$27,819	4.8%	6	6
United States	\$29,847	\$30,580	\$30,814	\$31,487	\$33,041	4.9%		

### Per Capita Disposable Personal Income

	<u>2000*</u>	<u>2001*</u>	<u>2002*</u>	<u>2003*</u>	<u>2004</u>	2003-04 <u>% change</u>	Descending	
							<u>Rank</u> <u>2003</u>	<u>Rank</u> <u>2004</u>
Colorado	\$28,236	\$29,577	\$29,955	\$30,815	\$32,273	4.7%	1	1
Iowa	\$23,389	\$24,001	\$25,300	\$25,901	\$28,164	8.7%	5	3
<b>Kansas</b>	\$24,048	\$25,003	\$25,802	\$26,705	\$27,949	4.7%	3	4
Missouri	\$23,677	\$24,261	\$25,227	\$26,280	\$27,531	4.8%	4	5
Nebraska	\$24,091	\$25,119	\$26,111	\$27,879	\$29,272	5.0%	2	2
Oklahoma	\$21,519	\$23,007	\$23,242	\$24,080	\$25,236	4.8%	6	6
United States	\$23,974	\$25,472	\$27,165	\$28,052	\$29,472	3.3%		

### Disposable Personal Income as Percent of Personal Income

	<u>2000*</u>	<u>2001*</u>	<u>2002*</u>	<u>2003*</u>	<u>2004</u>
Colorado	84.6%	85.8%	88.0%	89.2%	89.4%
Iowa	88.1%	88.3%	90.0%	90.7%	90.9%
<b>Kansas</b>	86.8%	87.2%	89.1%	90.1%	90.1%
Missouri	86.9%	87.0%	88.9%	90.0%	90.2%
Nebraska	87.2%	87.6%	89.5%	90.7%	90.7%
Oklahoma	88.2%	88.4%	89.9%	90.7%	90.7%
United States	80.3%	83.3%	88.2%	89.1%	89.2%

\* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2005, <http://www.bea.gov/bea/regional/spi/drill.cfm>

# Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions for 2004

		Tax Rates Range	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			Up To	Over	Single	Married Joint	Dependents	Single	Married Joint
Colorado		4.63% of federal taxable income with certain modifications			-	-	-	-	-
Iowa		0.36%-8.98%	\$1,224	\$55,080	\$40	\$80	\$40	\$1,550	\$3,830
<b>Kansas</b>	<b>S,M/S</b>	<b>3.5%-6.45%</b>	<b>\$15,000</b>	<b>\$30,000</b>	<b>\$2,250</b>	<b>\$4,500</b>	<b>\$2,250</b>	<b>\$3,000</b>	<b>\$6,000</b>
	<b>M/J</b>	<b>3.5%-6.45%</b>	<b>\$30,000</b>	<b>\$60,000</b>					
Missouri		1.5%-6.0%	\$1,000	\$9,000	\$2,100	\$4,200	\$1,200	\$4,850	\$9,500
Nebraska	M/S	2.56%-6.84%	\$2,000	\$23,375	\$103	\$206	\$103	\$4,850	\$8,140
	S	2.56%-6.84%	\$2,400	\$26,500					
	M/J	2.56%-6.84%	\$4,000	\$46,750					
	HH	2.56%-6.84%	\$3,800	\$35,000					
Oklahoma	S,M/S	0.5%-6.65%	\$1,000	\$10,000	\$1,000	\$2,000	\$1,000	\$2,000	\$2,000
(w/o Fed Deduct)	SS,HH,M/J	0.5%-6.65%	\$2,000	\$21,000					
(w/Fed Deduct)	S,M/S	0.5%-10.0%	\$1,000	\$16,000	\$1,000	\$2,000	\$1,000		
	SS,HH,M/J	0.5%-10.0%	\$2,000	\$24,000					

Notes:

Iowa - Brackets and standard deductions are indexed for inflation.

Missouri and Nebraska- Standard deductions and exemptions are tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.

Oklahoma -The deduction given is applicable to all filers, excluding married filing separately filers, with AGI over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.

Source: Tax Rates and Tax Burdens, 2004, source for tax rates, taxable income brackets and personal exemptions  
State Individual Income Tax Rates, December 31, 2004 [www.taxfoundation.org/taxdata/show/228.html](http://www.taxfoundation.org/taxdata/show/228.html)



## 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, 2004.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base-business income	Income from the regular course of business that constitutes an integral part of the taxpayer's regular business.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Income from the regular course of business that constitutes an integral part of the taxpayer's regular business.	All income is presumed to be business income.	NA
Tax Base-nonbusiness income	Dividends, interest, rents, royalties, and certain capital gains.	Income not earned as part of a unitary business.	Any income other than business income.	Dividends, interest, rents, royalties, and certain capital gains.	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.

NA - Not Applicable

Source: 2005 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, 2004.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	5%	5.3%	4.225%	5.5%	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	<p><u>Monthly:</u>Tax Liability&gt;=\$300/qtr</p> <p><u>Quarterly:</u>Tax Liability&lt;\$300/qtr</p> <p><u>Annually:</u>Tax Liability&lt;\$300/qtr</p>	<p><u>Monthly:</u>Tax Liability=\$500-\$5,000/mo</p> <p><u>Quarterly:</u>Tax Liability=\$30-\$1,500/qtr</p> <p><u>Semimonthly:</u>Tax Liability&lt;\$60,000/yr</p> <p><u>Annually:</u>Tax Liability&lt;\$120/yr</p>	<p><u>Monthly:</u>Tax Liability&gt;\$3,200/yr</p> <p><u>Quarterly:</u>Tax Liability&lt;\$3,200/yr</p> <p><u>Annually:</u>Tax Liability&lt;\$80/yr</p>	<p><u>Monthly:</u>Tax Liability&gt;=\$5,917 sales/mo</p> <p><u>Quarterly:</u>Tax Liability&lt;=\$11,811 sales/qtr</p> <p><u>Annually:</u>Tax Liability&lt;=\$1,065 in sales/qtr</p>	<p><u>Monthly:</u>Tax Liability&gt;\$3,000/yr</p> <p><u>Quarterly:</u>Tax Liability=\$900-\$3,000/yr</p> <p><u>Annually:</u>&lt;\$900 sales/yr</p>	<p><u>Monthly:</u>Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year</p> <p><u>Semi-monthly:</u>&gt;\$25,000 in sales tax liability</p> <p><u>Twice a year:</u> \$50/mo in tax liability</p>
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	Up to 5.3%	0.5% - 2% (sls only)	0.25% - 3.0%	0.5% - 6%	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, special districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

\*NA Information not available

Source: 2005 Multistate Corporate Tax Guide, Volume II

**Selected Kansas Tax Rates with Statutory Citation**

K.S.A.:

Individual Income Tax						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
Corporation	total taxable income	@	4.00%	plus	3.35%	surtax on taxable income over \$50,000
Banks	total net income	@	2.25%	plus	2.125%	surtax on taxable income over \$25,000
Trusts and S&Ls	total net income	@	2.25%	plus	2.25%	surtax on taxable income over \$25,000
Corporate Franchise Tax	0.125% of total net worth (for entities with \$100,000 or more of net worth in the state).					79-5401
Estate Tax	Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax."					79-15,102
State Retailers Sales Tax	5.3%					79-3603
State Compensating Use Taxes	5.3%					79-3703
Local Retailers Sales Tax	up to 1.0% for counties; up to 2.0% for cities					12-189
Local Use Sales Tax (eff 7/1/03)	up to 1.0% for counties; up to 2.0% for cities					12-191
Motor Fuel Tax/per Gallon						
Regular Motor Fuel/gallon	\$0.24					79-34,141
Gasohol/gallon	\$0.24					79-34,141
Diesel/gallon	\$0.26					79-34,141
LP-Gas/gallon	\$0.23					79-34,141
Compress Nat Gas/120 CF = gallon	\$0.23					KAR. 92-14-9
Trip Permits/each	\$13.00					79-34,118
Mineral Tax						
Oil/gross taxable value	8.00%	with	3.67%	property tax credit		79-4217, 4219
Gas/gross taxable value	8.00%	with	3.67%	property tax credit		
Coal/ton	\$1.00					
Cigarette Tax						
Package of 20	\$0.79					79-3310
Package of 25	\$0.99					
Tobacco Tax						
Wholesale price	10.00%					79-3371
Bingo Tax						
Bingo faces	\$0.002					79-4704
Retail price - Instant	1.00%					
Property Tax (State levy)						
Assessed Valuation	1.5 mills					76-6b01
State School District Finance Levy	20 mills					76-6b02
Liquor Gallonage Tax						
Strong Beer and CMB/gallon	\$0.18					41-501(b)
Alcohol & Sprints/gallon	\$2.50					41-501(b)
Light Wine/gallon	\$0.30					41-501(b)
Fortified Wine/gallon	\$0.75					41-501(b)
Liquor Excise Tax (Drinking Establishments)						
Gross receipts	10.00%					79-41a02
Liquor Enforcement (Liquor Stores)						
Gross receipts	8.00%					79-4101
Marijuana Stamp Tax						
Marijuana/gram or portion of gram	\$3.50					79-5202
Controlled Substance/ gram or portion of gram	\$200.00					
Controlled Substance/50 dose unit or portion of unit	\$2,000					
New Tire Tax/per tire	\$0.25					65-3424d
Car Line Tax/gross earnings	2.5%					79-907
Sand Royalty/per ton	\$0.15/ton					70a-102
Environ. Fee/gallon petroleum product	\$0.01	each of two funds has maximum and minimum limits				65-34,117
Water Fee/1,000 gallons	\$0.032	(\$0.03 is collected for the Kansas Water Office and \$0.02 is collected for H&E, K.A.R. 28-15-12.)				82a-954
Clean Drinking Water Fee/1,000 gallons	\$0.030					82a-2101
Oil Inspection Fee/barrel (50 gallons)	\$0.015/barrel					55-426
Vehicle Rental Excise Tax/gross receipts	3.5%	for rentals not exceeding 28 days				79-5117
Drycleaning						
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

**FY 2005 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

Annual Report

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Individual Income		State General Fund				79-32,105
			then up to 1.5% (FY 05) and 2% (FY06) (of withholding) to IMPACT Fund.			74-50,107
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Privilege Tax		State General Fund				79-1112
Estate Tax		State General Fund				79-15,100
State Sales and Use	95.3%	State General Fund				79-3620, 3710
	4.7%	State Highway Fund				
Motor Fuel Taxes	\$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	33.63%	Special City/County Highway Fund				79-34,142
			after \$625 thou/qrt	County Equalization & Adjustment Fund	15th of Jan, April, July, Oct	79-3425c
	66.37%	State Highway Fund				79-34,142
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Oil Inspection Fee	2/3	State General Fund				55-427
	1/3	Petroleum Inspection Fee Fund until \$250,000 in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
Minerals (Severance) Tax	93%	State General Fund				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Cigarette & Tobacco Taxes		State General Fund				79-3387
Bingo Enforcement Tax	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
Controlled Substances Tax		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
New Tires Excise Tax		Waste Tire Management Fund				65-3424
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Water Protection Fee		State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3%	State General Fund				
	4.7%	State Highway Fund				82a-2101
Private Car Line Tax		Car Company Tax Fund				79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
		State Water Plan Fund	25%	to counties and drainage districts, after expenses		82a-309
				2/3 of 50% is to drainage district on the river	yearly	82a-309
				1/3 of 50% to other drainage districts in county	yearly	82a-309
Transient Guest	98%	County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2%	State General Fund				12-1694
						12-1694
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
Motor Carrier Property Tax		State General Fund				79-6a04, 6a10
		then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Motor Vehicle Property Tax		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

**FY 2005 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

Annual Report

	Amounts	Fund	Transfer	Fund	Transfer Dates	K.S.A.:
Vehicle Title and Registration Fees (b)		County Treasurers	then	remainder to State Highway Fund, & \$3.50 (\$3.50 eff.7/1/02) per title to Kansas Highway Patrol Mtr Veh Fund		8-145, 8-145d 8-145
Vehicle Dealers Full-Privilege Plates		50% Dealers and Mfgr Fee Fund				8-2425
Veh Dealers Regular Plates		50% County Treasurer Veh Lic Fee Fund				
		State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C & 20% classes A, B, M & 20% CDL State Safety Fund 20% class M Motorcycle Safety Fund \$2 each CDL Truck Driver Training Fund balance State Highway Fund					8-267
DUI Reinstatement Fee	75% Alcohol Intoxication Program 25% Juvenile Detention Facility					8-241
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund 37.5% Alcohol Intoxication Program 12.5% Juvenile Detention Facility					8-2110
Liquor Gallonage Tax (d)	10% of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126) balance State General Fund					41-501 41-501
Liquor Enforcement Tax	State General Fund					79-4108
Liquor Excise Tax	25% State General Fund, then if 70% to LALF is less than in CY 1981, difference transferred to LALF 70% Local Alcoholic Liquor Fund 5% Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				15th of March 15th of Mar, June, Sept, Dec 15th of Mar, June, Sept, Dec	79-41a03 79-41a05 79-41a04 79-41a03
Cereal Malt Beverage Tax	State General Fund					79-3829
Drycleaning Environmental Surcharge	Drycleaning Facility Release Trust Fund					65-34,141
Drycleaning Solvent Fees	Drycleaning Facility Release Trust Fund					

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; \$3.00 registration service fee & in 1993 ID Card service fee; and up to \$9,800/year for extra compensation. \$5 fee for registration of antique vehicles is retained (K.S.A. 8-157(b)). \$1.15 (\$1.00 eff.7/1/99) 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.

## 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 (Per cap) FY 05	Sales Tax (Per cap) FY 05	Vehicle Property TY 04	Vehicle Property (Per cap) TY 04	Real/Personal Property TY 04	Real/Personal Property (Per cap) TY 04
	Individual Income Tax Liability	Individual Income Tax Liability						
	TY 03	(Per cap) TY 03						
Allen	\$5,764,398	\$414	\$5,983,999	\$429	\$1,474,998	\$106	\$10,072,400	\$724
Anderson	\$3,195,040	\$389	\$2,898,906	\$354	\$877,592	\$107	\$8,702,054	\$1,060
Atchison	\$6,751,349	\$403	\$7,520,066	\$446	\$1,557,455	\$93	\$14,209,670	\$849
Barber	\$2,100,309	\$417	\$2,774,841	\$555	\$649,155	\$129	\$7,890,769	\$1,567
Barton	\$12,814,442	\$467	\$18,491,403	\$676	\$3,789,947	\$138	\$26,017,235	\$947
Bourbon	\$5,331,773	\$353	\$6,352,975	\$422	\$1,571,740	\$104	\$11,174,869	\$741
Brown	\$3,736,557	\$358	\$4,087,054	\$394	\$887,498	\$85	\$9,423,450	\$902
Butler	\$44,577,652	\$729	\$25,368,641	\$410	\$7,678,042	\$126	\$56,107,146	\$918
Chase	\$1,217,534	\$392	\$739,713	\$241	\$298,024	\$96	\$4,405,453	\$1,418
Chautauqua	\$1,262,449	\$302	\$936,840	\$224	\$448,582	\$107	\$3,202,061	\$765
Cherokee	\$6,540,059	\$300	\$5,200,589	\$237	\$1,567,342	\$72	\$12,629,538	\$579
Cheyenne	\$968,430	\$328	\$865,886	\$291	\$270,734	\$92	\$3,478,870	\$1,177
Clark	\$1,137,975	\$488	\$612,772	\$262	\$358,620	\$154	\$5,607,217	\$2,403
Clay	\$3,409,681	\$398	\$3,391,875	\$395	\$968,829	\$113	\$8,285,707	\$966
Cloud	\$3,852,064	\$391	\$5,676,601	\$580	\$1,195,611	\$121	\$9,959,228	\$1,010
Coffey	\$4,959,322	\$563	\$3,606,375	\$412	\$570,639	\$65	\$31,394,575	\$3,561
Comanche	\$934,642	\$488	\$857,959	\$451	\$233,437	\$122	\$4,954,142	\$2,587
Cowley	\$17,166,692	\$479	\$14,831,281	\$415	\$3,668,839	\$102	\$27,728,547	\$773
Crawford	\$16,210,274	\$422	\$18,918,208	\$497	\$3,137,014	\$82	\$25,428,756	\$662
Decatur	\$1,181,456	\$359	\$877,712	\$268	\$361,631	\$110	\$3,914,054	\$1,188
Dickinson	\$9,017,289	\$468	\$8,797,424	\$460	\$2,026,512	\$105	\$15,028,936	\$781
Doniphan	\$4,124,095	\$506	\$1,954,596	\$242	\$591,523	\$73	\$6,627,277	\$813
Douglas	\$69,130,663	\$671	\$64,154,030	\$624	\$7,979,106	\$77	\$99,879,678	\$970
Edwards	\$1,450,614	\$443	\$965,484	\$292	\$422,920	\$129	\$5,508,799	\$1,682
Elk	\$937,765	\$296	\$830,908	\$267	\$311,939	\$98	\$3,373,933	\$1,065
Ellis	\$15,766,998	\$579	\$24,145,014	\$892	\$2,891,475	\$106	\$26,918,386	\$989
Ellsworth	\$2,827,478	\$445	\$2,115,851	\$333	\$806,519	\$127	\$7,580,816	\$1,194
Finney	\$19,200,147	\$490	\$24,995,156	\$636	\$3,208,016	\$82	\$50,288,289	\$1,284
Ford	\$14,126,114	\$428	\$19,813,228	\$595	\$3,798,994	\$115	\$33,075,754	\$1,002
Franklin	\$13,254,560	\$519	\$12,202,056	\$468	\$2,724,111	\$107	\$21,887,643	\$857
Geary	\$8,582,103	\$326	\$14,321,831	\$570	\$2,209,173	\$84	\$16,577,281	\$630
Gove	\$1,252,020	\$430	\$1,367,929	\$481	\$327,520	\$113	\$4,273,279	\$1,468
Graham	\$1,021,591	\$364	\$1,379,425	\$503	\$375,058	\$134	\$4,758,859	\$1,695
Grant	\$4,325,712	\$559	\$4,373,753	\$569	\$626,558	\$81	\$20,688,048	\$2,671
Gray	\$3,608,045	\$595	\$1,815,398	\$304	\$785,050	\$129	\$7,909,695	\$1,305
Greeley	\$793,598	\$559	\$540,939	\$382	\$233,761	\$165	\$4,320,873	\$3,043
Greenwood	\$2,961,111	\$396	\$2,122,039	\$282	\$853,477	\$114	\$7,604,912	\$1,016
Hamilton	\$1,275,628	\$478	\$953,932	\$359	\$308,889	\$116	\$8,624,683	\$3,235
Harper	\$2,921,239	\$471	\$3,020,563	\$484	\$942,484	\$152	\$8,484,066	\$1,367
Harvey	\$18,711,992	\$559	\$16,490,776	\$488	\$3,191,078	\$95	\$26,338,677	\$786
Haskell	\$2,420,711	\$570	\$1,499,562	\$351	\$360,470	\$85	\$14,209,605	\$3,347
Hodgeman	\$776,043	\$361	\$480,905	\$230	\$299,065	\$139	\$4,334,144	\$2,015
Jackson	\$6,316,608	\$485	\$5,450,814	\$414	\$1,262,768	\$97	\$9,030,876	\$694
Jefferson	\$10,918,235	\$581	\$3,976,728	\$210	\$2,108,559	\$112	\$15,222,988	\$810
Jewell	\$1,064,617	\$310	\$779,847	\$228	\$407,165	\$119	\$4,846,694	\$1,412
Johnson	\$565,524,858	\$1,162	\$447,090,615	\$900	\$63,741,429	\$131	\$721,925,721	\$1,484
Kearny	\$2,081,358	\$453	\$1,073,203	\$238	\$324,056	\$71	\$18,142,163	\$3,952
Kingman	\$4,392,075	\$524	\$3,002,698	\$358	\$1,007,499	\$120	\$10,602,087	\$1,265
Kiowa	\$1,374,909	\$436	\$1,384,019	\$449	\$394,401	\$125	\$6,224,782	\$1,975
Labette	\$8,079,935	\$363	\$8,584,148	\$385	\$2,282,768	\$103	\$16,308,320	\$733
Lane	\$944,525	\$485	\$634,019	\$325	\$288,471	\$148	\$3,894,161	\$2,001
Leavenworth	\$32,755,544	\$458	\$25,756,462	\$356	\$7,279,077	\$102	\$53,969,579	\$754
Lincoln	\$1,061,566	\$303	\$796,683	\$233	\$419,033	\$120	\$5,118,715	\$1,463
Linn	\$3,925,623	\$404	\$2,418,111	\$247	\$858,596	\$88	\$14,292,441	\$1,470
Logan	\$1,320,887	\$463	\$1,301,213	\$460	\$382,424	\$134	\$4,425,227	\$1,550
Lyon	\$17,104,740	\$478	\$19,217,593	\$538	\$3,418,483	\$95	\$28,495,167	\$796
Marion	\$6,007,595	\$452	\$3,917,631	\$301	\$1,250,873	\$94	\$11,887,284	\$894
Marshall	\$4,862,828	\$459	\$4,874,189	\$469	\$1,155,005	\$109	\$10,507,377	\$992
McPherson	\$19,345,629	\$659	\$16,873,449	\$574	\$3,140,881	\$107	\$32,521,060	\$1,108
Meade	\$1,886,176	\$405	\$1,317,041	\$287	\$457,229	\$98.1	\$9,793,554	\$2,101

## 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 (Per cap) FY 05	Sales Tax (Per cap) FY 05	Vehicle Property TY 04	Vehicle Property (Per cap) TY 04	Real/Personal Property TY 04	Real/Personal Property (Per cap) TY 04
	Individual Income Tax Liability	Individual Income Tax Liability (Per cap)						
	TY 03	TY 03						
Miami	\$19,277,213	\$660	\$13,468,643	\$453	\$3,515,917	\$120.5	\$32,218,114	\$1,104
Mitchell	\$3,354,882	\$500	\$3,643,078	\$555	\$873,978	\$130.3	\$7,439,674	\$1,109
Montgomery	\$14,612,687	\$418	\$18,524,654	\$530	\$3,879,846	\$111.1	\$29,346,281	\$840
Morris	\$2,987,324	\$498	\$2,224,912	\$372	\$567,193	\$94.6	\$5,755,827	\$960
Morton	\$1,919,884	\$579	\$1,562,390	\$478	\$299,368	\$90.3	\$12,839,515	\$3,871
Nemaha	\$4,516,188	\$430	\$4,079,915	\$390	\$1,051,179	\$100.1	\$8,967,005	\$854
Neosho	\$6,957,757	\$420	\$9,884,636	\$597	\$2,156,026	\$130.0	\$12,929,945	\$780
Ness	\$1,505,575	\$477	\$2,087,856	\$678	\$490,316	\$155.3	\$5,550,665	\$1,758
Norton	\$2,200,090	\$380	\$2,128,808	\$367	\$570,998	\$98.5	\$5,044,472	\$870
Osage	\$8,228,518	\$490	\$4,156,029	\$243	\$1,544,594	\$92.0	\$12,911,527	\$769
Osborne	\$1,409,951	\$337	\$1,601,514	\$391	\$525,823	\$125.8	\$5,298,272	\$1,268
Ottawa	\$3,185,013	\$516	\$1,390,203	\$225	\$716,129	\$116	\$7,146,244	\$1,157
Pawnee	\$2,881,571	\$424	\$2,485,705	\$366	\$894,516	\$132	\$7,754,609	\$1,141
Phillips	\$2,204,979	\$390	\$2,249,360	\$403	\$685,545	\$121	\$6,297,098	\$1,113
Pottawatomie	\$10,121,463	\$541	\$17,673,868	\$937	\$1,364,308	\$73	\$29,541,562	\$1,579
Pratt	\$5,194,849	\$550	\$6,844,213	\$727	\$1,405,799	\$149	\$13,896,380	\$1,473
Rawlins	\$1,023,068	\$360	\$771,788	\$279	\$455,692	\$160	\$4,297,878	\$1,512
Reno	\$33,281,629	\$521	\$40,406,358	\$635	\$7,104,586	\$111	\$62,927,228	\$986
Republic	\$1,784,552	\$336	\$1,883,950	\$361	\$703,742	\$133	\$6,913,684	\$1,303
Rice	\$4,330,163	\$416	\$3,531,129	\$336	\$1,288,767	\$124	\$12,831,102	\$1,232
Riley	\$27,719,902	\$445	\$30,042,430	\$476	\$4,394,188	\$71	\$39,018,532	\$626
Rooks	\$2,013,083	\$372	\$2,381,843	\$442	\$724,833	\$134	\$7,015,519	\$1,295
Rush	\$1,445,281	\$423	\$796,178	\$230	\$444,461	\$130	\$4,869,068	\$1,425
Russell	\$2,937,191	\$425	\$3,426,547	\$491	\$1,020,953	\$148	\$10,851,697	\$1,571
Saline	\$33,350,255	\$621	\$44,292,974	\$821	\$5,029,879	\$94	\$49,945,408	\$929
Scott	\$2,866,378	\$596	\$2,630,499	\$561	\$720,629	\$150	\$8,349,532	\$1,737
Sedgwick	\$376,117,431	\$813	\$343,198,175	\$740	\$45,169,150	\$98	\$388,942,334	\$840
Seward	\$9,792,278	\$424	\$15,870,093	\$683	\$1,827,285	\$79	\$26,502,429	\$1,148
Shawnee	\$126,346,528	\$739	\$124,116,893	\$723	\$19,917,469	\$117	\$185,504,706	\$1,085
Sheridan	\$1,388,873	\$522	\$941,011	\$360	\$352,945	\$133	\$3,793,917	\$1,425
Sherman	\$2,805,781	\$447	\$4,461,413	\$717	\$671,111	\$107	\$6,921,597	\$1,103
Smith	\$1,710,781	\$409	\$1,404,793	\$336	\$522,035	\$125	\$5,837,208	\$1,396
Stafford	\$1,924,226	\$419	\$1,520,035	\$337	\$608,004	\$132	\$8,017,707	\$1,747
Stanton	\$1,320,404	\$549	\$734,603	\$309	\$248,062	\$103	\$8,548,281	\$3,556
Stevens	\$3,201,606	\$594	\$2,228,005	\$404	\$354,988	\$66	\$20,273,333	\$3,762
Sumner	\$12,096,295	\$479	\$7,348,305	\$291	\$3,038,186	\$120	\$23,959,471	\$949
Thomas	\$4,004,525	\$505	\$5,916,437	\$758	\$975,333	\$123	\$10,476,992	\$1,321
Trego	\$1,112,072	\$358	\$1,370,585	\$434	\$406,097	\$131	\$4,955,342	\$1,597
Wabaunsee	\$3,553,843	\$525	\$1,259,268	\$182	\$742,042	\$110	\$7,445,367	\$1,100
Wallace	\$655,430	\$404	\$546,279	\$346	\$174,271	\$108	\$2,958,179	\$1,825
Washington	\$2,558,865	\$417	\$1,607,823	\$263	\$734,513	\$120	\$7,864,470	\$1,283
Wichita	\$1,420,277	\$580	\$792,831	\$336	\$332,891	\$136	\$4,537,479	\$1,854
Wilson	\$4,015,787	\$398	\$3,044,753	\$306	\$968,995	\$96	\$7,599,587	\$754
Woodson	\$1,097,429	\$302	\$926,885	\$261	\$384,894	\$106	\$3,756,940	\$1,035
Wyandotte	<u>\$61,659,899</u>	\$393	<u>\$83,168,151</u>	\$531	<u>\$17,317,781</u>	\$110	<u>\$165,605,204</u>	\$1,054
Total	\$1,891,081,065	\$694	\$1,711,408,775	\$626	\$294,193,465	\$108	\$2,963,544,950	\$1,088

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

## **Selected 2005 Enacted Kansas Legislation Administered by the Department**

### **Franchise Tax:**

Senate Bill 37 - Makes a number of changes to provisions relating to the report fee collected by the Kansas Secretary of State, effective January 1, 2006. The bill renames the annual \$40 fee from "franchise fee" to "report fee;" eliminates extensions of time for entities to file their annual reports with the Secretary of State; and repeals requirements that annual reports need to reflect the financial condition of the entities.

### **Homestead:**

Senate Bill 133 – Indexes "Household Income" to inflation. The upper "household income" limit is \$27,000 for tax year 2005. Erects the Homestead Advancement Program - to give claimants an election to receive the refund directly from the Kansas Department of Revenue or have the refund applied to the claimant's county tax bill for tax year 2006 and thereafter.

### **Income Tax:**

House Bill 2222 - Establishes the Individual Development Account Program. Provides that a program contributor is allowed a refundable credit against state income tax in an amount not to exceed 50% of the contribution amount. Additionally, interest earned on the account balance is exempt from Kansas Income Tax.

House Bill 2518 – The state of Kansas shall provide an aggregate death benefit in the amount of \$250,000 to the beneficiary or beneficiaries of each member of the Kansas national guard who, after November 1, 2004, and prior to July 1, 2007, dies as a result of federal active duty in a combat area in the line of duty.

Senate Bill 138 - Provides an income tax credit to business firms that enter into a partnership agreement with a school district to employ district science or math teachers during the months when school is not in session. The credit will be available for tax years 2005-2007. The amount of credit would be 25% of the amount paid by a business firm to teachers as salary during the taxable year or 30% of the amount paid if the teachers are teaching in a school district located in a rural community, underserved area, or underperforming urban area. Claim credit on Schedule K-71.

Senate Bill 257 - Small Employer Health Insurance credit. The bill increases tax credits for plans established after December 31, 2004 and adds health savings accounts to the employer contributions that qualify for a tax credit.

Senate Bill 256 - Provides a subtraction modification from federal adjusted gross income for amounts received by members of the armed forces of the United States, as a recruitment, sign up or retention bonus received as an incentive to join, enlist or remain in the armed services of the United States, including the Kansas army and air national guard. Also excluded are amounts received for repayment of educational or student loans incurred by or obligated to such taxpayer and receive by such taxpayer as a result of service in the armed services of the United States, including the Kansas army and air national guard. Changes are for tax years beginning after December 31, 2004.

### **Motor fuel tax:**

House Bill 2297 - Amends K.S.A. 79-34,120 relating to certain exemptions from the provisions of the Interstate Motor Fuel Use Act (IFTA). Specifically, the provisions allowing out of state carriers and farm-registered vehicles to operate in commercial zones without IFTA registration are removed. Effective July 1, 2005, out-of-state carriers and out-of-state farm-registered vehicles must have either an IFTA registration or a fuel trip permit.

### **Property Tax:**

House Bill 2082 - Exempts from all ad valorem taxation all real and tangible personal property actually and primarily used for housing for the elderly, persons with disabilities or persons with limited or low income, if the property is owned solely and operated by a not-for-profit community housing development organization (CHDO) as certified by the Kansas Housing Resources Corporation. For all taxable years after December 31, 2004.

Senate Bill 192 - Exempts from ad valorem taxation all personal property actually and regularly used predominantly to collect, refine, and treat landfill gas and to transport landfill gas from a landfill to a transmission pipeline. It would also exempt the landfill gas produced.



## **Selected 2005 Enacted Kansas Legislation Administered by the Department**

### **Sales Tax:**

House Bill 2102 - Amends K.S.A. 74-50,115 as it relates to qualifications for the sales tax enterprise zone exemption. It temporarily expands (until April 1, 2007) a sales tax exemption available for certain purchases associated with the construction, reconstruction, remodeling, or enlarging of a facility located within an enterprise zone to also include facilities located within Saline County which will have their titles conveyed to businesses that otherwise could have qualified for the exemption.

House Bill 2144 - Amends various provisions of Tax Increment Financing (TIF) statutes. The TIF legislation enacted in 1976 and amendments thereto are intended to provide a financing tool for redevelopment projects in blighted areas, enterprise zones, conservation areas, environmentally contaminated areas, auto race track project, historic theaters, major tourism areas, bioscience development area, etc. House Bill 2144 adds, "major motorsports complex" to the list of projects eligible for Sales Tax and Revenue (STAR) bonds. The definition of "major motorsports complex" specifies that it is a project located in Shawnee County.

House Bill 2164 - Amends K.S.A. 74-50,115 which specifies the requirements for the sales tax enterprise zone exemption contained in K.S.A. 79-3606(cc). The proposal extends the time frame for which a retail businesses in a city of 2,500 or less which locates or expands to a location outside a city in a county having a population of 10,000 or less can qualify for the exemption. The current expiration date is July 1, 2004 and the amendment extends it to July 1, 2010.

House Bill 2288 - Removes the requirement that the person signing the exemption certificate for a Tax-Exempt Entity provide their driver's license number and instead may provide the exempt entity's tax identification number. Effective July 1, 2005.

House Bill 2406 - Allows any three or more contiguous counties not located in a metropolitan area to create a public improvement district for the purposes of constructing, operating and maintaining public infrastructure improvements. In order to finance the public improvement district, the district is authorized to levy property tax upon all taxable real and tangible personal property in the district and may impose a sales tax not to exceed .50%.

Senate Bill 23 - Concerns the purchase of motor vehicles by private sales and the charging of sales tax on these isolated and occasional sales. Amends K.S.A 8-135 to require the seller of the vehicle to certify on the form filed for application or reassignment of title the mileage and the purchase price of the vehicle. It also amends K.S.A 79-3603 to delete the requirement imposed by the 2004 Legislature that the tax be based the value pursuant to subsections (a), (b)(1) and (b)(2) of K.S.A. 79-5101, which are the values used in computing the property tax on vehicles, if greater than the purchase price stated by the purchaser. Provides for a refund of the difference between the tax paid and the amount that would have been paid prior to the revision of the statute by the 2004 legislature was removed. The refund must be applied for within six (6) months of March 3, 2005 – [thus, the application for refund must be postmarked to KDOR on or before September 3, 2005] and no refund for less than \$10 shall be paid.

Senate Bill 105 - Amends K.S.A. 12-187 as it concerns the extension of a Miami County local sales tax. The voters of Miami County approved the extension of the local tax for financing the costs of roads at the election held November 2, 2004. This proposal would provide the authorization for the tax to be extended an additional 5 years.

Senate Bill 209 - Amends the transportation development district act, K.S.A. 12-17,144 and 12-17,145. The changes provide the municipality a more streamlined approach in levying the transportation development district sales tax. The changes do not affect how the tax is administered by the department of revenue. The change in the amended version requires that the maximum project costs be provided on petitions and notices and not the estimated cost.

### **Severance Tax:**

House Bill 2390 - Establishes the Oil and Gas Valuation Depletion Trust Fund. Beginning July 1, 2008, certain percentages of severance tax revenue shall be credited to separate trust accounts for each county which in fiscal year 2005 or any fiscal year thereafter had \$100,000 or more in receipts from the severance tax on oil and gas. Each county's trust account shall be credited in the proportion that the amount of oil and gas valuation depletion trust fund receipts collected from that county bears to the total amount of money collected. Such money shall be credited in trust for such county for distributions as provided in this act. Effective July 1, 2005.

## **Selected 2005 Enacted Kansas Legislation Administered by the Department**

### **Withholding Tax:**

House Bill 2003 - Amends the emerging industry (Bioscience) act – further defines what constitutes a “Bioscience Company”. Under the provisions of the bill, the definition is amended to comprise 95 percent of the 2003 state withholding taxes paid by the company's employees.

House Bill 2265 - Creates the “qualified manufacturer act” which allows the Secretary of Commerce to enter into an agreement to pay back 100% of the withholding from Kansas wages paid to employees at the qualified manufacturer for 3 to 4 years, not to exceed 1 million dollars to a qualified manufacturer engaged in the production of cellulose in Shawnee County.

### **Motor Vehicle Legislation:**

House Bill 2187 - Amends K.S.A. 2004 Supp. 79-5107 to exempt from property tax motor vehicles owned by certain military individuals. No tax shall be levied upon not more than two motor vehicles which are owned by a resident individual who is in the full-time military service of the United States, is absent from this state solely by reason of military orders on the date of such individual's application for registration, and such motor vehicles are maintained by such individual outside of this state; or (2) who is a member of the military service of the United States and is mobilized or deployed on the date of such individual's application for registration.

House Bill 2215 - Creates the Hazmat Fee Fund and provides for the collection and deposit of all hazardous materials endorsement fees into the Hazmat Fee Fund.

Senate Bill 41 - Amends K.S.A. 8-147, relating to the manufacture of motor vehicle license plates, by allowing for three number combinations followed by three letters rather than the letter/number combinations currently provided for in the statute.

Senate Bill 60 - Amends K.S.A. 2004 Supp. 8-126 and 8-1402a relating to the definition of all-terrain vehicles. Both statutes are amended to increase the width and weight of ATVs from 45 inches and 650 pounds to 48 inches and 1,000 pounds.

Senate Bill 148 - Amends K.S.A. 8-1013 concerning driving under the influence of alcohol or drugs and relating to driving privileges. The bill removes the "5-year limitation" in the definition of "occurrence." The act has the effect that prior test refusals, test failures, DUI convictions and DUI diversions more than 5 years prior to the present occurrence would also be used to determine the appropriate driver's license sanction.

### **Alcohol Beverage Control:**

Senate Bill 195 - As it concerns the department of revenue provides for the sales of firearms seized by the department. The proposal enables the department to sell the firearms or dispose of the firearms by transferring the ownership to the historical society, local law enforcement, department of wildlife and parks, or Kansas bureau of investigation.

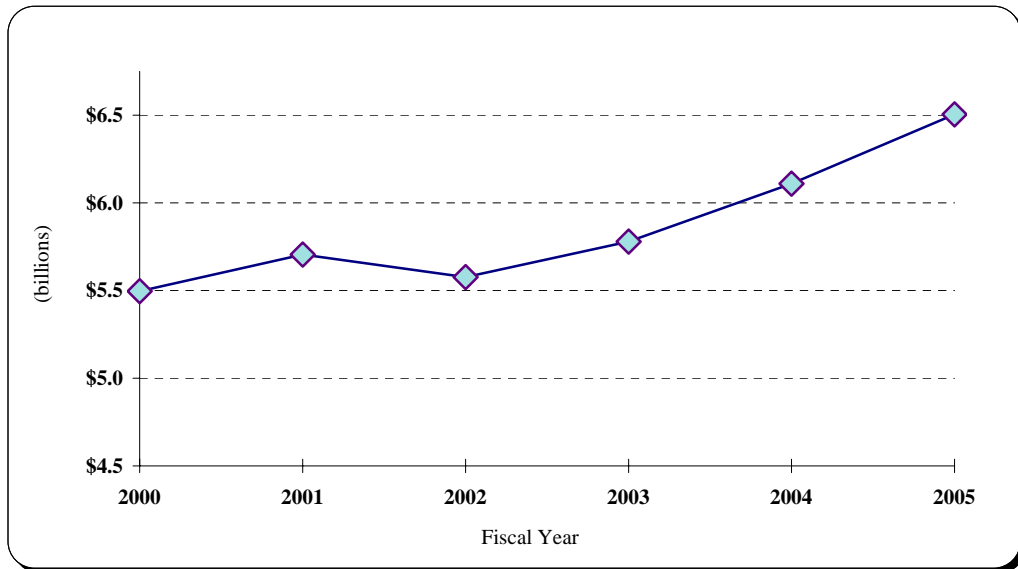
Senate Bill 298 - Amends existing liquor statutes to bring them into conformity. The act restores the power to regulate the liquor statutes in the state, deletes or modifies existing language that was determined non-uniform, continues to allow Sunday sales of liquor in cities and counties where approved prior to the enactment of this act, and allows cities and counties the ability to allow Sunday sales of alcoholic liquor and cereal malt beverages. The act also makes the selling of cereal malt beverages legal in those cities and counties that had approved Sunday sales prior to this act. Provisions are effective November 15, 2005.

### **Tax Administration:**

Senate Bill 13 - Modifies several taxation statutes as it concerns confidentiality and disclosure of taxpayer information. The proposal allows reporting to local governments receiving local excise tax distributions, and allows reporting of liquor, cigarette, dry cleaning, water protection fee, and enterprise zone sales tax information to other government agencies involved in the administration or regulation of the entities. Providing of data to Kansas, Inc. is removed from the statutes and additions for the reporting of certain tax credit data to the Secretary of Commerce is included.

## Total Department of Revenue Collections before Refunds

Total Department of Revenue Collections (before refunds) increased by 6.5% compared to the prior fiscal year.

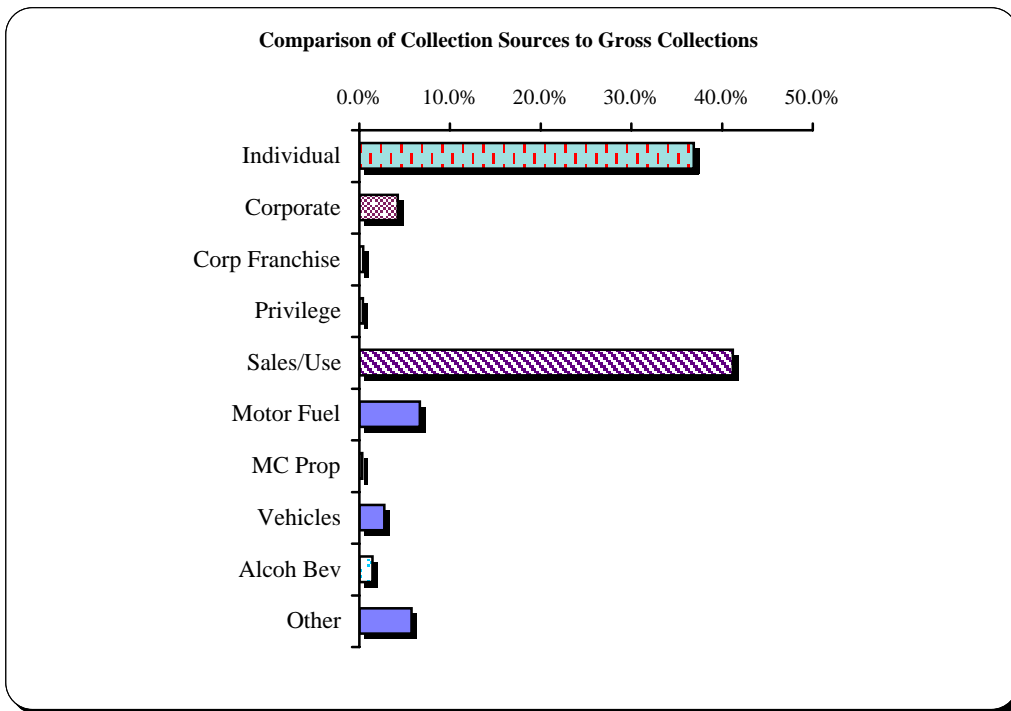


<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2000	\$5,496,683,408	5.8%
2001	\$5,705,035,779	3.8%
2002	\$5,576,277,974	-2.3%
2003	\$5,779,179,466	3.6%
2004	\$6,109,082,577	5.7%
2005	\$6,504,703,310	6.5%

*Note: FY 2002 revised*

## Gross Total Collections and by Source

Collections by Department of Revenue

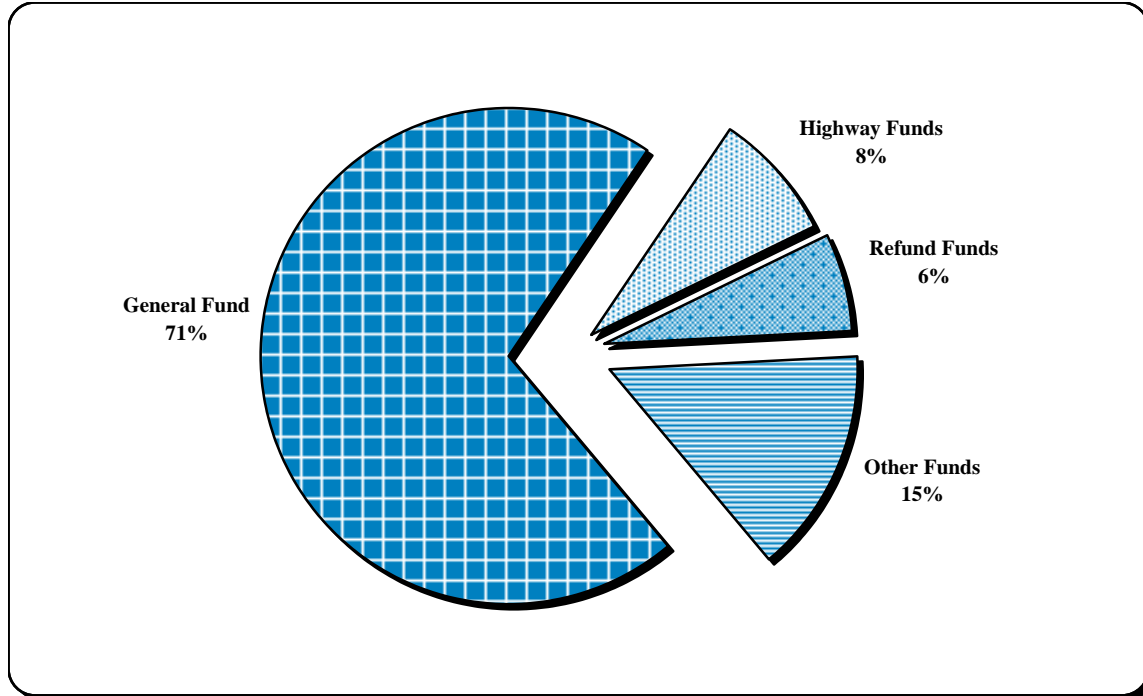


<u>Source</u>	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2005</u>	<u>Percent Change</u>	<u>Percent of FY2005 Total</u>
Individual Income Taxes	\$2,227,290,739	\$2,398,542,865	7.7%	36.9%
Corporate Income Taxes	\$207,581,221	\$274,910,609	32.4%	4.2%
Corporate Franchise Tax*	\$0	\$27,434,607	n/a	0.4%
Privilege Taxes	\$27,143,598	\$24,900,692	-8.3%	0.4%
State and Local Sales and Use Taxes	\$2,586,715,224	\$2,677,660,915	3.5%	41.2%
Motor Fuel Taxes	\$429,032,527	\$433,086,627	0.9%	6.7%
Property Taxes: Motor Carrier	\$19,782,224	\$21,002,915	6.2%	0.3%
Division of Vehicles	\$169,999,255	\$178,618,042	5.1%	2.7%
Alcoholic Beverage Control	\$90,888,490	\$93,521,804	2.9%	1.4%
Other Taxes and Fees	<u>\$350,649,299</u>	<u>\$375,024,234</u>	7.0%	5.8%
<b>Total</b>	<b>\$6,109,082,577</b>	<b>\$6,504,703,310</b>	<b>6.5%</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



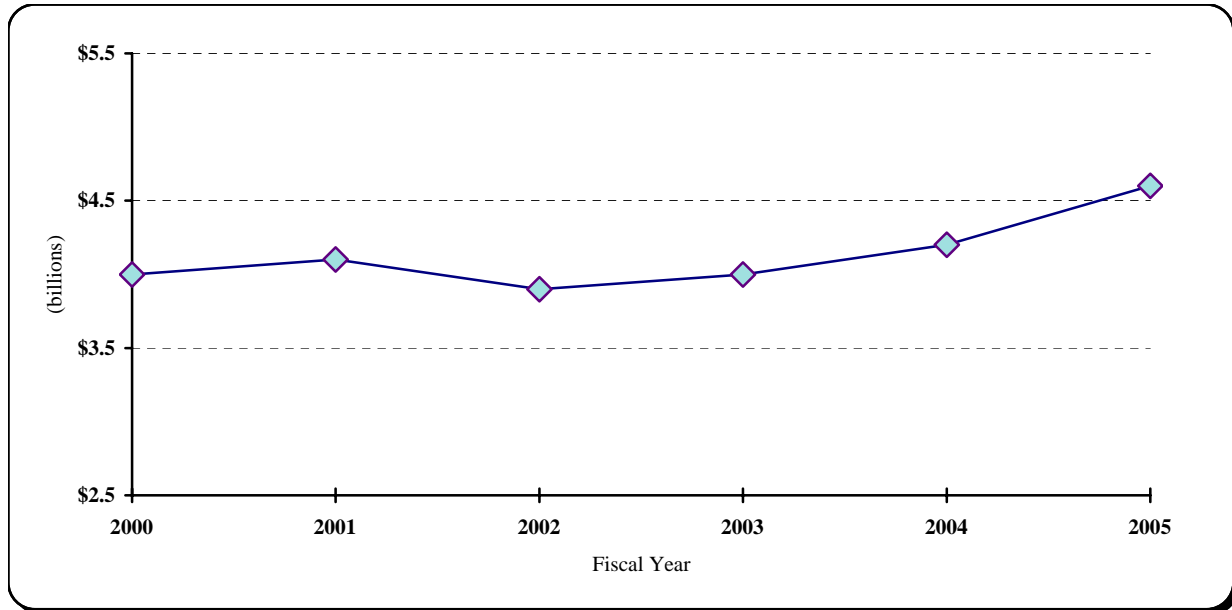
<u>Fund</u>	<u>Fiscal Year</u> <u>2004</u>	<u>Fiscal Year</u> <u>2005</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2005</u> <u>Percent</u> <u>Total</u>
State General Fund	\$4,230,820,531	\$4,592,296,690	8.5%	70.6%
All Highway Funds	\$525,644,182	\$537,221,918	2.2%	8.3%
All Refund Funds	\$448,757,614	\$415,609,676	-7.4%	6.4%
Other Funds	<u>\$903,860,250</u>	<u>\$959,575,026</u>	6.2%	<u>14.8%</u>
Total	\$6,109,082,577	\$6,504,703,310	6.5%	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 2005 State General Fund Collections increased by 8.5% compared to the prior fiscal year.



### General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2004</u>	<u>Fiscal Year</u> <u>2005</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$19,497,652	\$20,454,014	4.9%
Individual Income Tax	\$1,888,431,039	\$2,050,562,199	8.6%
Corporate Income	\$141,172,918	\$226,071,634	60.1%
Corporate Franchise Tax**	\$0	\$27,247,160	n/a
Privilege	\$25,435,185	\$22,062,882	-13.3%
Estate Tax	\$48,064,151	\$51,853,446	7.9%
Sales Tax	\$1,612,066,627	\$1,647,663,056	2.2%
Use Tax	\$214,503,105	\$244,754,669	14.1%
Alcoholic Beverage Taxes, Fees, Fines	\$67,502,495	\$69,264,494	2.6%
Cigarette/Tobacco Tax	\$124,586,274	\$124,017,831	-0.5%
Mineral Tax	\$84,639,220	\$103,389,623	22.2%
Other ***	<u>\$4,921,865</u>	<u>\$4,955,682</u>	0.7%
<b>Total</b>	<b>\$4,230,820,531</b>	<b>\$4,592,296,690</b>	<b>8.5%</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.

## Calendar for Filing Income and Sales Taxes

If due date falls on Saturday, Sunday or legal holiday, substitute the next regular working day.

### Monthly Filing, with Due Date:

- Jan-10 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 16th to end prior month.
- Jan-15 Withholding Tax Deposit Report (Form KW-5): monthly filers, all of prior month.
- Jan-25 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 1st to 15th of current month.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16 or STD-36): monthly filers, prior month.
- Jan-25 Retailer's Compensating Tax Return (CT-8 or CT-9): monthly filers, prior month.
- Jan-25 Consumer's Compensating Tax Return (CT-3 or CT-10): monthly filers, prior month.

### Quarterly Filing, with Due Date:

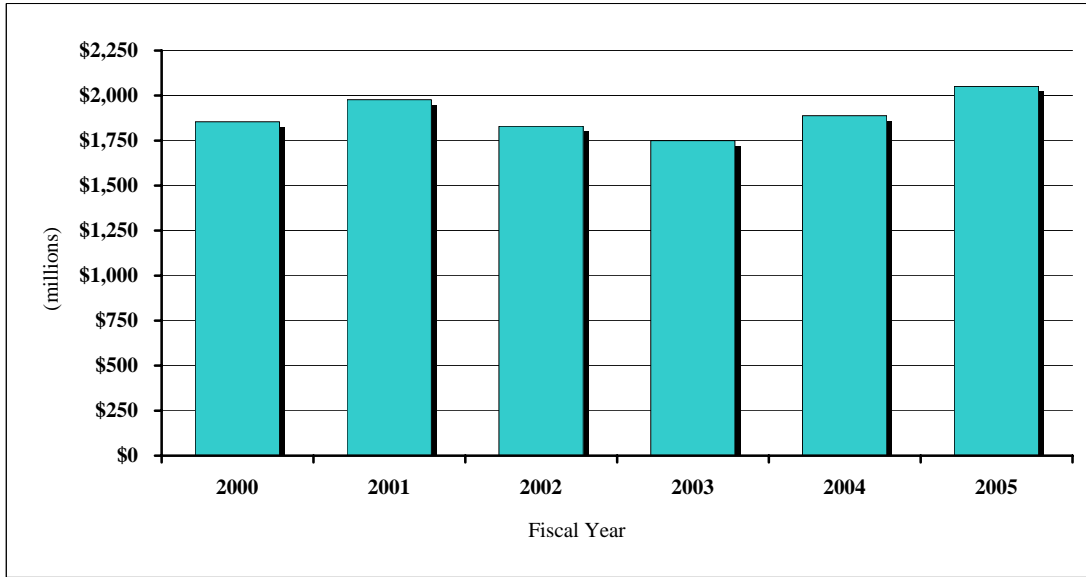
- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; 4-Jan. 15.
- Jan-15 Corporation Estimated Income Tax Declaration (Form 120ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; and 4-Dec. 15.
- Jan-25 Withholding Tax Deposit Report (Form KW-5): quarterly filers, for prior calendar quarter in Jan, Apr, Jul, & Oct.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16): quarterly filers, prior quarter.
- Jan-25 Retailer's Compensating Tax Return (CT-8): quarterly filers, prior quarter.
- Jan-25 Consumer's Compensating Tax Return (CT-3): quarterly filers, prior quarter.

### Periodic Filing, with Due Date:

- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): farmers or fishermen.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16): annual filers, prior year.
- Jan-25 Retailer's Compensating Tax Return (CT-8): annual filers, prior year.
- Jan-25 Consumer's Compensating Tax Return (CT-3): annual filers, prior year.
- Jan-31 Wage and Tax Statements (Forms K-2 or W-2): mail employees copies.
- Feb-28 Employer's Annual Withholding Tax Return (Form KW-3): all accounts must file this return with the State's copies of the Wage and Tax Statements (Forms K-2 or W-2).
- Feb-28 Annual Information Return (Form K-96): with accompanying Information Returns (Forms K-99 or 1099).
- Mar-01 Individual Income Tax Return (Form 40): farmers and fishermen who did not file a Form 40ES by Jan. 15.
- Apr-15 Individual Income Tax Return (Form 40).
- Apr-15 Corporation Income Tax Return (Form 120).
- Apr-15 Corporate Franchise Tax Return (Form 150).
- Apr-15 Small Business Corporation Income Tax Return (Form 120S).
- Apr-15 Privilege Tax Return (Form 130).
- Apr-15 Fiduciary Income Tax Return (Form 41).
- Apr-15 Partnership Return (Form 65).
- Apr-15 Local Intangibles Tax Return (Form 200).
- Apr-15 Homestead and Food Sales Tax Refund claim (Form 40H).

## 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.



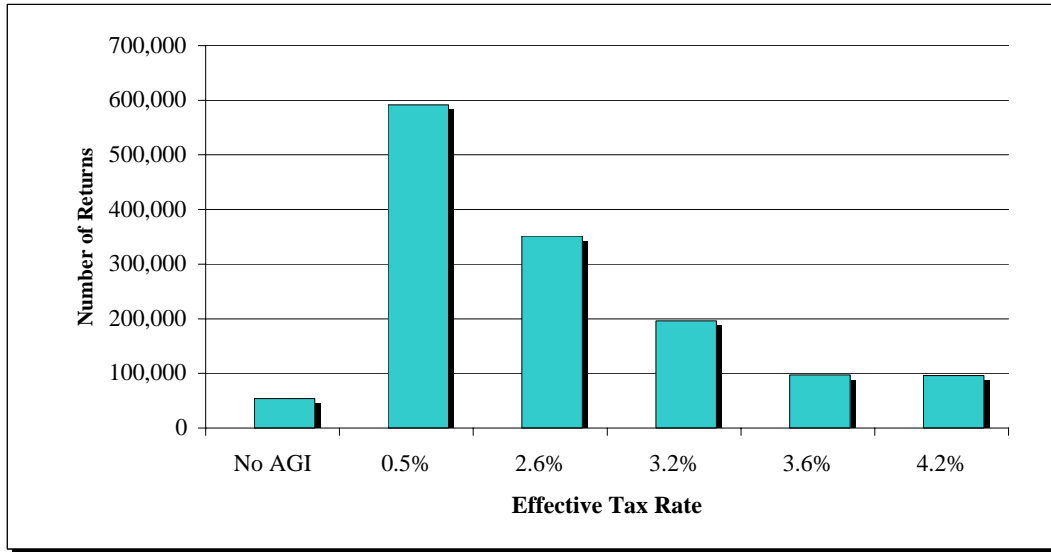
<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$1,854,725,737	9.4%
2001	\$1,977,341,638	6.6%
2002	\$1,829,611,161	-7.5%
2003	\$1,750,054,137	-4.3%
2004	\$1,888,431,039	7.9%
2005	\$2,050,562,199	8.6%



## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2003

Number of Returns Within Each Effective Tax Rate



<u>Effective Tax Rate on Adjusted Gross Income *</u>	<u>Kansas Adjusted Gross Income Brackets</u>	<u>Number of Returns</u>	<u>Kansas Adjusted Gross Income</u>	<u>Tax Liability After All Credits</u>
	No AGI -	53,792	(\$814,700,813)	(\$4,259,228)
0.47%	\$0 - \$25,000	591,764	\$6,954,908,443	\$33,011,241
2.62%	\$25,000 - \$50,000	351,277	\$12,702,842,202	\$332,216,809
3.20%	\$50,000 - \$75,000	196,263	\$12,026,849,350	\$385,048,875
3.61%	\$75,000 - \$100,000	97,266	\$8,341,738,782	\$301,364,415
4.17%	\$100,000 - Over	<u>96,046</u>	<u>\$20,232,050,557</u>	<u>\$843,698,953</u>
3.18%	Total Kansas Residents	1,386,408	\$59,443,688,521	\$1,891,081,065

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

## Individual Income Tax for Tax Year 2003 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	7,237	\$205,451,256	\$5,764,398	0.3%	\$797	74
Anderson	4,109	\$119,160,937	\$3,195,040	0.2%	\$778	79
Atchison	7,942	\$251,780,457	\$6,751,349	0.4%	\$850	63
Barber	2,609	\$72,704,520	\$2,100,309	0.1%	\$805	72
Barton	13,603	\$426,163,337	\$12,814,442	0.7%	\$942	44
Bourbon	7,170	\$207,477,493	\$5,331,773	0.3%	\$744	86
Brown	5,253	\$144,230,732	\$3,736,557	0.2%	\$711	93
Butler	29,281	\$1,277,554,460	\$44,577,652	2.4%	\$1,522	3
Chase	1,416	\$41,408,770	\$1,217,534	0.1%	\$860	61
Chautauqua	1,789	\$50,087,370	\$1,262,449	0.1%	\$706	95
Cherokee	9,845	\$295,377,801	\$6,540,059	0.4%	\$664	99
Cheyenne	1,489	\$33,527,512	\$968,430	0.1%	\$650	100
Clark	1,157	\$37,766,234	\$1,137,975	0.1%	\$984	38
Clay	4,242	\$121,785,140	\$3,409,681	0.2%	\$804	73
Cloud	5,027	\$139,734,909	\$3,852,064	0.2%	\$766	83
Coffey	4,438	\$155,147,592	\$4,959,322	0.3%	\$1,117	21
Comanche	1,043	\$31,118,003	\$934,642	0.1%	\$896	53
Cowley	17,464	\$583,410,973	\$17,166,692	0.9%	\$983	39
Crawford	17,940	\$568,124,700	\$16,210,274	0.9%	\$904	52
Decatur	1,735	\$43,063,157	\$1,181,456	0.1%	\$681	97
Dickinson	9,886	\$305,536,689	\$9,017,289	0.5%	\$912	51
Doniphan	4,400	\$182,144,868	\$4,124,095	0.2%	\$937	45
Douglas	48,090	\$2,023,351,458	\$69,130,663	3.7%	\$1,438	4
Edwards	1,722	\$48,355,623	\$1,450,614	0.1%	\$842	65
Elk	1,571	\$37,906,413	\$937,765	0.1%	\$597	104
Ellis	13,714	\$478,755,391	\$15,766,998	0.9%	\$1,150	15
Ellsworth	3,050	\$93,922,285	\$2,827,478	0.2%	\$927	49
Finney	17,881	\$632,975,876	\$19,200,147	1.0%	\$1,074	26
Ford	13,978	\$482,157,630	\$14,126,114	0.8%	\$1,011	34
Franklin	13,027	\$449,136,493	\$13,254,560	0.7%	\$1,017	33
Geary	10,842	\$315,291,808	\$8,582,103	0.5%	\$792	77
Gove	1,620	\$40,461,844	\$1,252,020	0.1%	\$773	80
Graham	1,395	\$34,417,040	\$1,021,591	0.1%	\$732	90
Grant	3,646	\$131,492,237	\$4,325,712	0.2%	\$1,186	11
Gray	3,081	\$108,357,061	\$3,608,045	0.2%	\$1,171	13
Greeley	754	\$20,745,392	\$793,598	0.0%	\$1,053	29
Greenwood	3,732	\$99,735,497	\$2,961,111	0.2%	\$793	76
Hamilton	1,236	\$36,335,950	\$1,275,628	0.1%	\$1,032	31
Harper	3,311	\$97,807,452	\$2,921,239	0.2%	\$882	54
Harvey	16,966	\$626,436,862	\$18,711,992	1.0%	\$1,103	23
Haskell	1,879	\$64,021,431	\$2,420,711	0.1%	\$1,288	8
Hodgeman	992	\$27,547,398	\$776,043	0.0%	\$782	78
Jackson	6,787	\$215,314,901	\$6,316,608	0.3%	\$931	47
Jefferson	9,523	\$358,427,758	\$10,918,235	0.6%	\$1,147	17
Jewell	1,791	\$42,094,405	\$1,064,617	0.1%	\$594	105
Johnson	253,955	\$17,556,167,840	\$565,524,858	30.6%	\$2,227	1
Kearny	1,862	\$67,854,381	\$2,081,358	0.1%	\$1,118	20
Kingman	4,083	\$136,069,524	\$4,392,075	0.2%	\$1,076	25
Kiowa	1,577	\$46,298,699	\$1,374,909	0.1%	\$872	56
Labette	10,877	\$301,978,731	\$8,079,935	0.4%	\$743	88
Lane	1,077	\$31,958,762	\$944,525	0.1%	\$877	55
Leavenworth	28,535	\$1,119,096,776	\$32,755,544	1.8%	\$1,148	16
Lincoln	1,717	\$42,567,681	\$1,061,566	0.1%	\$618	102
Linn	4,534	\$144,417,113	\$3,925,623	0.2%	\$866	57
Logan	1,602	\$43,367,329	\$1,320,887	0.1%	\$825	67
Lyon	17,386	\$569,950,549	\$17,104,740	0.9%	\$984	36
Marion	6,437	\$200,941,686	\$6,007,595	0.3%	\$933	46
Marshall	5,660	\$166,745,192	\$4,862,828	0.3%	\$859	62


## Individual Income Tax for Tax Year 2003 by County

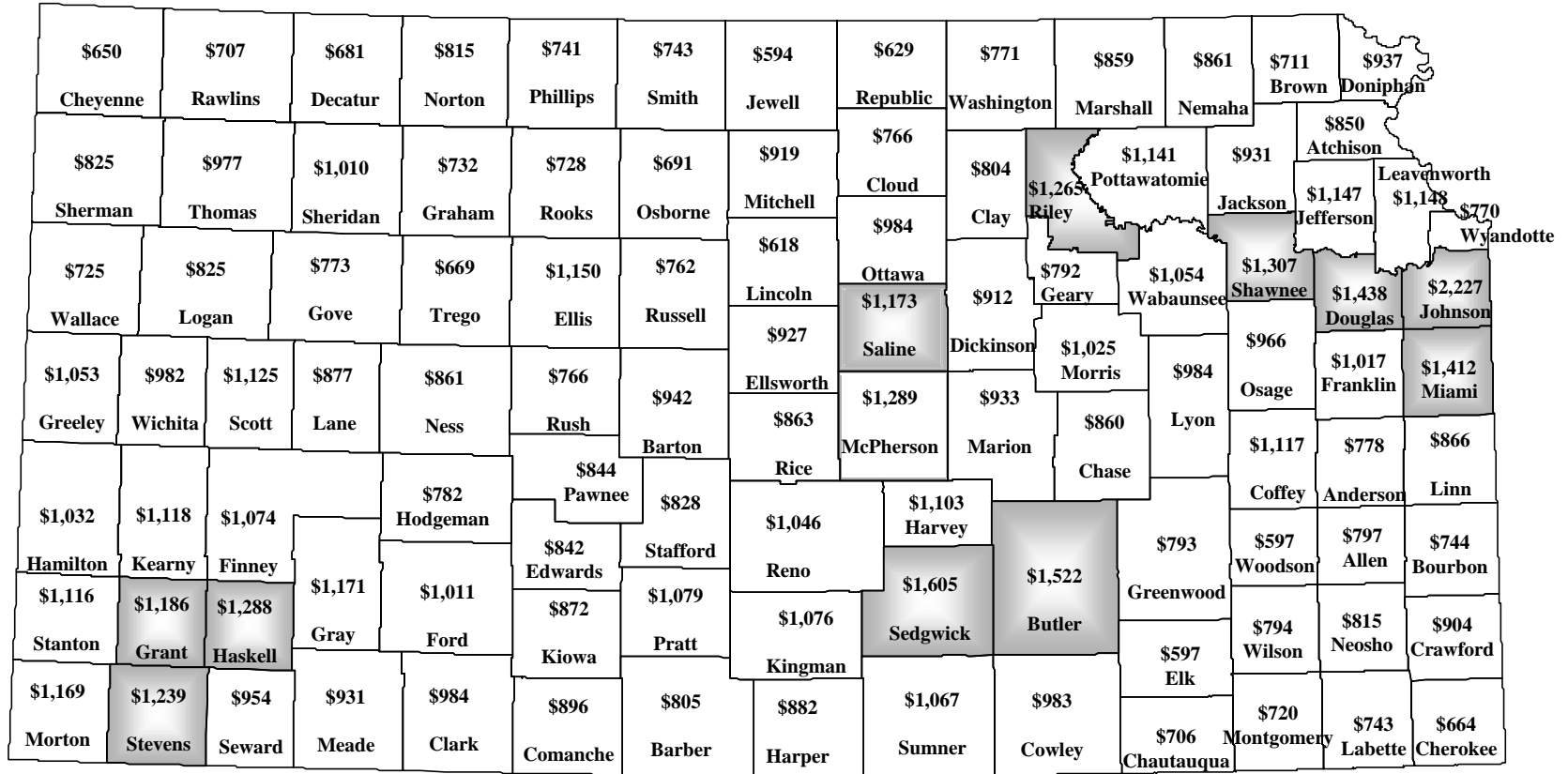
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	15,006	\$586,328,286	\$19,345,629	1.0%	\$1,289	7
Meade	2,027	\$61,356,290	\$1,886,176	0.1%	\$931	48
Miami	13,650	\$592,094,064	\$19,277,213	1.0%	\$1,412	5
Mitchell	3,652	\$111,956,865	\$3,354,882	0.2%	\$919	50
Montgomery	17,822	\$535,473,708	\$14,612,687	0.8%	\$820	69
Morris	2,914	\$94,491,050	\$2,987,324	0.2%	\$1,025	32
Morton	1,642	\$60,044,134	\$1,919,884	0.1%	\$1,169	14
Nemaha	5,243	\$162,695,675	\$4,516,188	0.2%	\$861	59
Neosho	8,538	\$244,737,133	\$6,957,757	0.4%	\$815	70
Ness	1,748	\$50,336,255	\$1,505,575	0.1%	\$861	60
Norton	2,700	\$74,222,286	\$2,200,090	0.1%	\$815	71
Osage	8,516	\$276,077,093	\$8,228,518	0.4%	\$966	42
Osborne	2,039	\$52,896,047	\$1,409,951	0.1%	\$691	96
Ottawa	3,238	\$108,063,907	\$3,185,013	0.2%	\$984	37
Pawnee	3,413	\$100,668,612	\$2,881,571	0.2%	\$844	64
Phillips	2,974	\$77,517,747	\$2,204,979	0.1%	\$741	89
Pottawatomie	8,870	\$320,451,015	\$10,121,463	0.5%	\$1,141	18
Pratt	4,813	\$150,057,220	\$5,194,849	0.3%	\$1,079	24
Rawlins	1,448	\$36,898,074	\$1,023,068	0.1%	\$707	94
Reno	31,816	\$1,082,057,789	\$33,281,629	1.8%	\$1,046	30
Republic	2,838	\$72,232,684	\$1,784,552	0.1%	\$629	101
Rice	5,018	\$154,473,912	\$4,330,163	0.2%	\$863	58
Riley	21,908	\$821,472,995	\$27,719,902	1.5%	\$1,265	9
Rooks	2,764	\$72,508,057	\$2,013,083	0.1%	\$728	91
Rush	1,887	\$50,400,083	\$1,445,281	0.1%	\$766	84
Russell	3,854	\$103,250,139	\$2,937,191	0.2%	\$762	85
Saline	28,428	\$1,036,171,690	\$33,350,255	1.8%	\$1,173	12
Scott	2,547	\$84,853,242	\$2,866,378	0.2%	\$1,125	19
Sedgwick	234,411	\$10,514,272,792	\$376,117,431	20.3%	\$1,605	2
Seward	10,269	\$348,220,832	\$9,792,278	0.5%	\$954	43
Shawnee	96,648	\$3,785,865,895	\$126,346,528	6.8%	\$1,307	6
Sheridan	1,375	\$39,782,522	\$1,388,873	0.1%	\$1,010	35
Sherman	3,403	\$108,126,638	\$2,805,781	0.2%	\$825	68
Smith	2,301	\$59,339,787	\$1,710,781	0.1%	\$743	87
Stafford	2,324	\$68,383,434	\$1,924,226	0.1%	\$828	66
Stanton	1,183	\$40,832,578	\$1,320,404	0.1%	\$1,116	22
Stevens	2,584	\$98,260,315	\$3,201,606	0.2%	\$1,239	10
Sumner	11,332	\$397,929,658	\$12,096,295	0.7%	\$1,067	27
Thomas	4,097	\$126,589,498	\$4,004,525	0.2%	\$977	41
Trego	1,662	\$40,984,936	\$1,112,072	0.1%	\$669	98
Wabaunsee	3,373	\$118,489,942	\$3,553,843	0.2%	\$1,054	28
Wallace	904	\$23,759,967	\$655,430	0.0%	\$725	92
Washington	3,317	\$90,664,328	\$2,558,865	0.1%	\$771	81
Wichita	1,447	\$44,746,911	\$1,420,277	0.1%	\$982	40
Wilson	5,060	\$141,123,494	\$4,015,787	0.2%	\$794	75
Woodson	1,838	\$42,397,397	\$1,097,429	0.1%	\$597	103
Wyandotte	80,123	\$2,635,842,608	\$61,659,899	3.3%	\$770	82
KS Residents with county indicator	1,357,929	\$58,084,618,962	\$1,848,657,098		\$1,361	
KS Residents with no county indicator	<u>28,479</u>	<u>\$1,359,069,559</u>	<u>\$42,423,967</u>		\$1,490	
Total Residents	1,386,408	\$59,443,688,521	\$1,891,081,065	87.9%	\$1,364	
Non-Residents	<u>236,203</u>	<u>\$33,350,000,000</u>	<u>\$260,105,038</u>	<u>12.1%</u>	\$1,101	
All Taxpayers	1,622,611	\$92,793,688,521	\$2,151,186,103	100.0%	\$1,326	

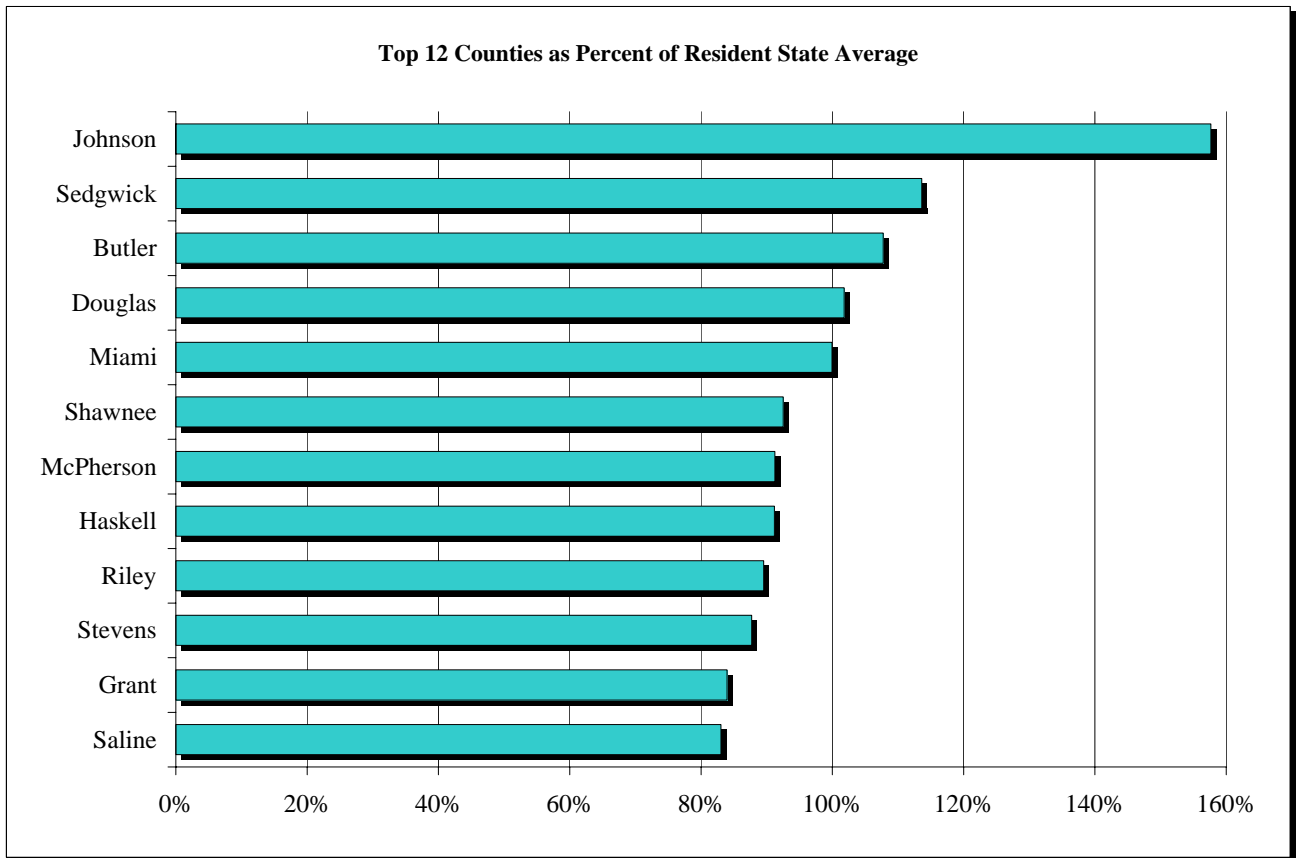
### Individual Income Tax Liability Tax Year 2003

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



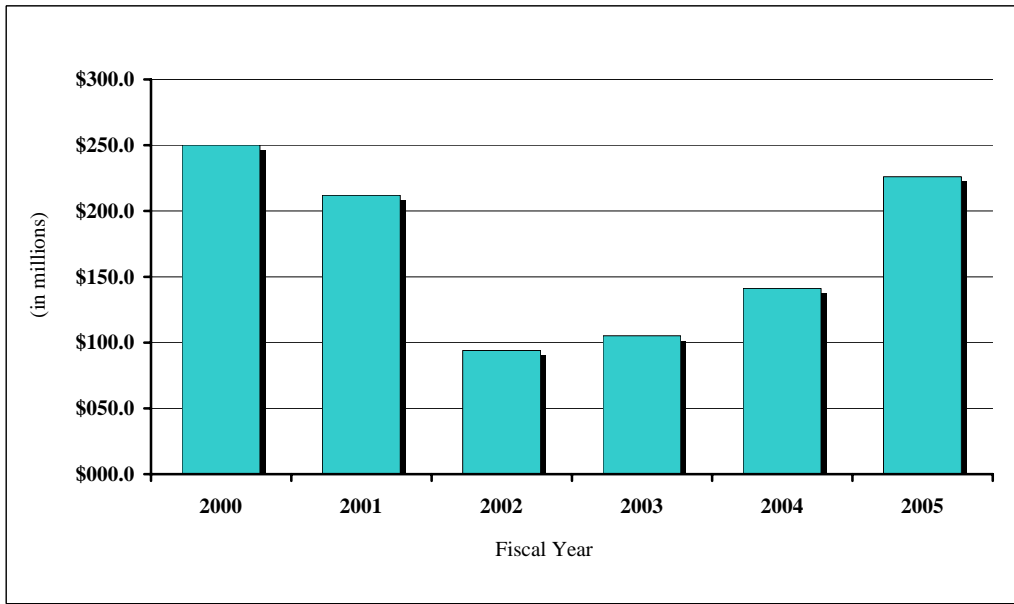
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2003



<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	\$2,227	1	158%
Sedgwick	\$1,605	2	114%
Butler	\$1,522	3	108%
Douglas	\$1,438	4	102%
Miami	\$1,412	5	100%
Shawnee	\$1,307	6	93%
McPherson	\$1,289	7	91%
Haskell	\$1,288	8	91%
Riley	\$1,265	9	90%
Stevens	\$1,239	10	88%
Grant	\$1,186	11	84%
Saline	\$1,173	12	83%
Average Kansas Residents (top 12 counties)			100%
			\$1,413

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

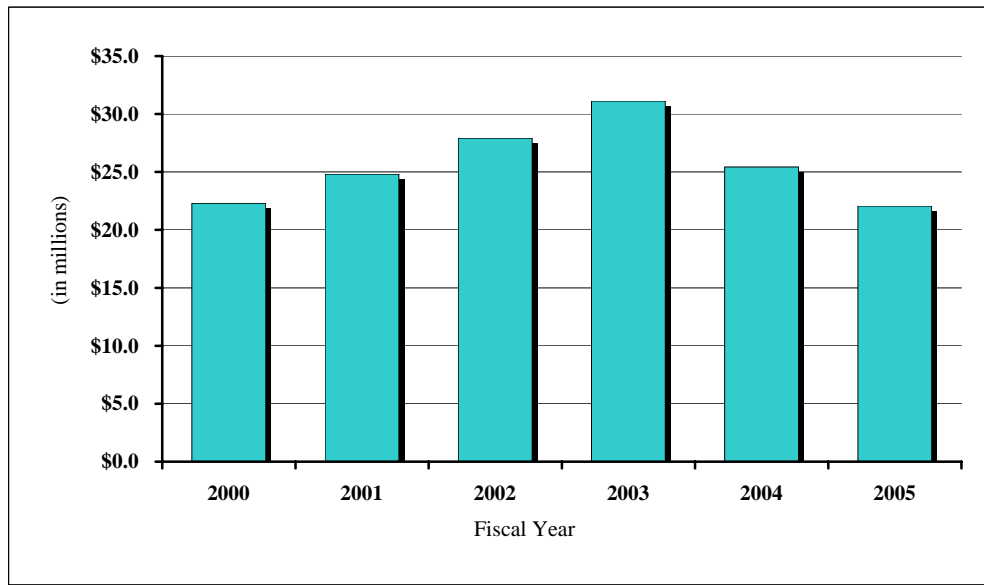
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$250,122,826	10.0%
2001	\$211,906,919	-15.3%
2002	\$93,958,484	-55.7%
2003	\$105,222,316	12.0%
2004	\$141,172,918	34.2%
2005	\$226,071,634	60.1%

## 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 lowered to 2.25% of net income (the rate for banks was 4.25%, savings & loans and trust companies, 4.5%). The surtax remains at 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>
2000	\$22,300,618	-15.4%
2001	\$24,816,249	11.3%
2002	\$27,919,475	12.5%
2003	\$31,119,555	11.5%
2004	\$25,435,185	-18.3%
2005	\$22,062,882	-13.3%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2003 Returns Filed In Calendar Year 2004

### 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	19,768	62.1%	\$0	0.0%
\$0 - \$75,000	9,639	30.3%	\$5,545,570	4.1%
\$75,000.01 - \$100,000	533	1.7%	\$2,060,851	1.5%
\$100,000.01 - \$500,000	1,236	3.9%	\$12,868,268	9.6%
\$500,000.01 - \$1,000,000	272	0.9%	\$10,680,178	8.0%
\$1,000,000.01 - Over	<u>365</u>	<u>1.1%</u>	<u>\$102,554,482</u>	<u>76.7%</u>
Total	31,813	100.0%	\$133,709,351	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	49	12.7%	\$0	0.0%
\$0 - \$500,000	168	43.5%	\$1,287,577	8.1%
\$500,000.01 - \$1,000,000	76	19.7%	\$2,169,781	13.7%
\$1,000,000.01 - Over	<u>93</u>	<u>24.1%</u>	<u>\$12,435,655</u>	<u>78.2%</u>
Total	386	100.0%	\$15,893,013	100.0%

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

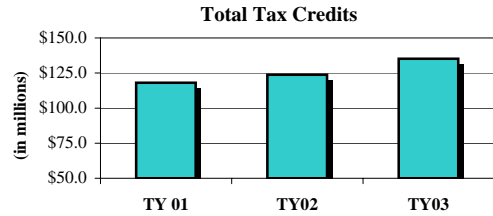
<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	18	40.0%	\$0	0.0%
\$0 - \$500,000	12	26.7%	\$92,451	1.9%
\$500,000.01 - \$1,000,000	1	2.2%	\$22,650	0.5%
\$1,000,000.01 - Over	<u>14</u>	<u>31.1%</u>	<u>\$4,862,072</u>	<u>97.7%</u>
Total	45	100.0%	\$4,977,173	100.0%



# Tax Year 2003 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

	TY 2001	TY 2002	TY 2003
Corporate Income Tax	\$ 52,473,608	\$ 29,287,728	\$ 29,748,365
Individual Income Tax	\$ 64,899,438	\$ 93,774,147	\$ 103,404,228
Privilege Tax	\$ 762,560	\$ 701,989	\$ 2,055,559
<b>Total Tax Credits</b>	<b>\$ 118,135,606</b>	<b>\$ 123,763,864</b>	<b>\$ 135,208,152</b>



### Adoption Credit - \$391,187

K.S.A. 79-32,202

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

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.

### Alternative-Fuel Tax Credit - \$12,666

K.S.A. 79-32,201

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.

### Business and Job Development Credit (carryover) - \$5,581,403

K.S.A. 79-32,160a

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) - \$1,618,038

K.S.A. 79-32,153

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 - \$18,991,625

K.S.A. 79-32, 206

A taxpayer may be allowed a credit in an amount equal to 15% 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.

### Child Day Care Assistance Credit - \$47,799

K.S.A. 79-32,190

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.

### Child Dependent Care Credit - \$9,138,794

K.S.A. 79-32,111a

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

### Community Service Credit - \$3,151,488

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.

### Disabled Access Credit - \$169,933

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

**Earned Income Credit - \$45,091,136**

K.S.A. 79-32, 205

The credit is available to resident taxpayers in an amount equal to 10% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

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**Food Sales Tax Refund - \$34,647,528**

K.S.A. 79-3635

The credit is for sales tax paid on food. There is a \$60 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$25,000; and a \$30 credit per exemption claim for a Kansas Adjusted Gross Income of \$12,500 to \$25,000.

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**Habitat Management Credit- Amount withheld for confidentiality.**

K.S.A. 79-32,203

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 - \$12,310,211**

K.S.A. 74-50,132; K.S.A. 79-32,160a(e)

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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**Historic Preservation Credit - \$2,438,705**

K.S.A. 79-32, 211

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

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

K.S.A. 79-32, 207

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 and before 1/1/01.

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**Research & Development Credit - \$528,742**

K.S.A. 79-32,182; K.S.A. 79-32,182a

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

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 - \$130,492**

K.S.A. 40-2246

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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**Swine Facility Improvement Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,204

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 - Amount withheld for confidentiality.**

K.S.A. 79-32,200

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 - \$444,837**

K.S.A. 79-32,210

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

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.

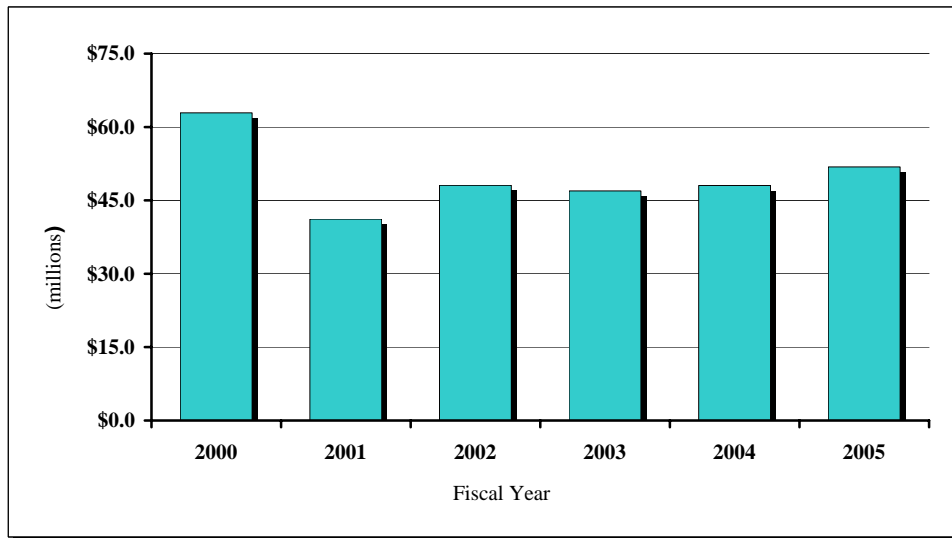
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## Estate Tax Amount to State General Fund

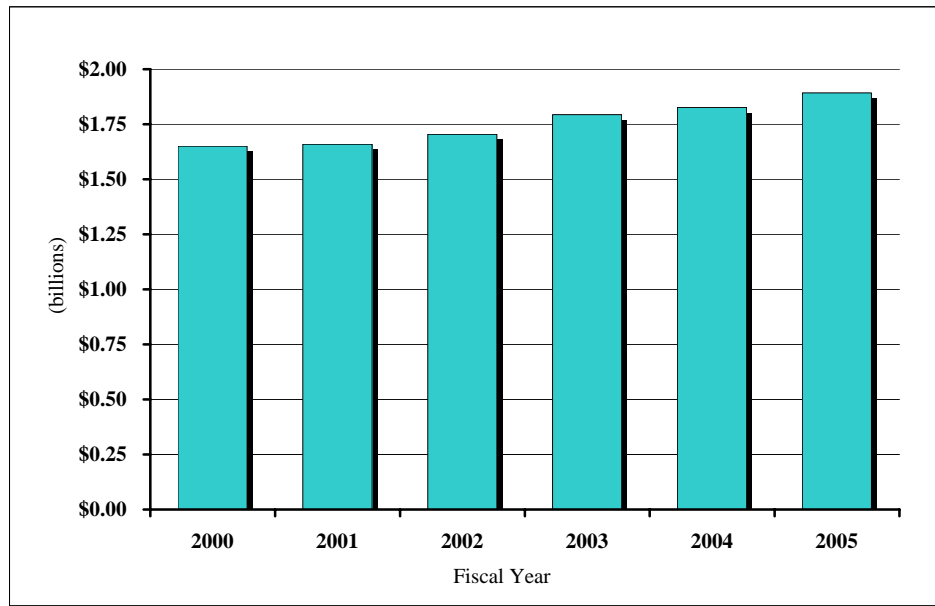
Estates of persons who died before July 1, 1998 are subject to an inheritance tax. Estates of persons who died on or after July 1, 1998 are subject to a pick-up tax. For estates of persons who died on or after July 1, 1998 and prior to January 1, 2002 the pick-up tax is equal to the federal credit for state death taxes. 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. The Kansas estate tax exemption filing threshold is conformed to the federal threshold, effective for estates of decedents dying on and after January 1, 2007.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$62,888,031	-23.2%
2001	\$41,195,592	-34.5%
2002	\$48,082,010	16.7%
2003	\$46,951,948	-2.4%
2004	\$48,064,151	2.4%
2005	\$51,853,446	7.9%

## 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 present state retailers' sales and compensating tax rate is 5.3%, effective July 1, 2002.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2000	\$1,440,295,399	\$209,966,001	\$1,650,261,400	4.0%
2001	\$1,423,059,270	\$235,893,258	\$1,658,952,528	3.2%
2002	\$1,470,606,510	\$233,603,728	\$1,704,210,238	0.5%
2003	\$1,567,721,762	\$225,923,323	\$1,793,645,085	5.2%
2004	\$1,612,066,627	\$214,503,105	\$1,826,569,732	1.8%
2005	\$1,647,663,056	\$244,754,669	\$1,892,417,725	3.6%

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

<u>County</u>	<u>FY2004</u>	<u>FY2005</u>	<u>Percent Change</u>	<u>FY2004 Per Capita</u>	<u>FY2004 PC Rank</u>	<u>FY2005 Per Capita*</u>	<u>FY2005 PC Rank*</u>
Allen	\$5,897,666	\$5,983,999	1.5%	\$424.08	41	\$428.99	46
Anderson	\$2,832,975	\$2,898,906	2.3%	\$345.15	63	\$353.91	68
Atchison	\$6,750,559	\$7,520,066	11.4%	\$403.24	46	\$446.35	43
Barber	\$2,659,230	\$2,774,841	4.3%	\$528.25	21	\$555.08	23
Barton	\$17,528,045	\$18,491,403	5.5%	\$638.15	11	\$675.68	12
Bourbon	\$6,016,045	\$6,352,975	5.6%	\$398.78	48	\$421.68	47
Brown	\$3,611,718	\$4,087,054	13.2%	\$345.88	62	\$394.43	55
Butler	\$24,092,082	\$25,368,641	5.3%	\$394.13	50	\$410.31	51
Chase	\$763,031	\$739,713	-3.1%	\$245.58	90	\$241.11	95
Chautauqua	\$927,746	\$936,840	1.0%	\$221.68	99	\$224.23	103
Cherokee	\$4,980,435	\$5,200,589	4.4%	\$228.30	97	\$236.93	97
Cheyenne	\$976,598	\$865,886	-11.3%	\$330.49	69	\$290.66	83
Clark	\$577,047	\$612,772	6.2%	\$247.34	89	\$261.53	90
Clay	\$3,314,479	\$3,391,875	2.3%	\$386.62	54	\$394.54	54
Cloud	\$5,093,650	\$5,676,601	11.4%	\$516.65	23	\$580.49	18
Coffey	\$3,457,085	\$3,606,375	4.3%	\$392.18	52	\$411.73	50
Comanche	\$808,804	\$857,959	6.1%	\$422.35	42	\$450.85	41
Cowley	\$14,713,853	\$14,831,281	0.8%	\$410.31	44	\$414.61	48
Crawford	\$18,161,621	\$18,918,208	4.2%	\$472.98	32	\$497.06	29
Decatur	\$845,218	\$877,712	3.8%	\$256.52	86	\$268.09	87
Dickinson	\$8,181,375	\$8,797,424	7.5%	\$424.90	40	\$459.83	39
Doniphan	\$1,595,858	\$1,954,596	22.5%	\$195.83	103	\$242.45	94
Douglas	\$60,944,886	\$64,154,030	5.3%	\$591.80	16	\$624.15	15
Edwards	\$913,729	\$965,484	5.7%	\$279.00	83	\$291.86	81
Elk	\$796,627	\$830,908	4.3%	\$251.54	88	\$266.57	88
Ellis	\$22,849,200	\$24,145,014	5.7%	\$839.67	3	\$892.28	3
Ellsworth	\$1,953,984	\$2,115,851	8.3%	\$307.86	74	\$333.20	75
Finney	\$24,768,136	\$24,995,156	0.9%	\$632.23	12	\$636.48	13
Ford	\$19,571,661	\$19,813,228	1.2%	\$592.87	15	\$595.39	17
Franklin	\$12,309,209	\$12,202,056	-0.9%	\$481.96	29	\$468.43	37
Geary	\$13,287,102	\$14,321,831	7.8%	\$504.96	27	\$570.34	20
Gove	\$1,319,814	\$1,367,929	3.6%	\$453.54	34	\$480.82	33
Graham	\$1,233,608	\$1,379,425	11.8%	\$439.32	37	\$502.52	28
Grant	\$4,523,195	\$4,373,753	-3.3%	\$584.01	17	\$569.13	21
Gray	\$1,740,478	\$1,815,398	4.3%	\$287.07	77	\$303.58	79
Greeley	\$545,738	\$540,939	-0.9%	\$384.32	56	\$382.29	59
Greenwood	\$2,018,835	\$2,122,039	5.1%	\$269.72	85	\$281.51	85
Hamilton	\$911,315	\$953,932	4.7%	\$341.83	65	\$359.43	65
Harper	\$2,767,218	\$3,020,563	9.2%	\$445.89	36	\$484.22	32
Harvey	\$16,302,923	\$16,490,776	1.2%	\$486.63	28	\$488.34	31
Haskell	\$1,405,835	\$1,499,562	6.7%	\$331.10	68	\$351.02	69
Hodgeman	\$436,620	\$480,905	10.1%	\$202.98	101	\$230.21	99
Jackson	\$5,039,956	\$5,450,814	8.2%	\$387.18	53	\$413.91	49
Jefferson	\$3,607,695	\$3,976,728	10.2%	\$191.92	104	\$210.34	104
Jewell	\$690,301	\$779,847	13.0%	\$201.08	102	\$227.89	101
Johnson	\$431,171,107	\$447,090,615	3.7%	\$886.24	1	\$900.14	2
Kearny	\$1,038,303	\$1,073,203	3.4%	\$226.16	98	\$237.70	96
Kingman	\$2,678,443	\$3,002,698	12.1%	\$319.55	71	\$357.89	66
Kiowa	\$1,248,994	\$1,384,019	10.8%	\$396.25	49	\$448.77	42
Labette	\$8,576,667	\$8,584,148	0.1%	\$385.31	55	\$385.48	58
Lane	\$578,891	\$634,019	9.5%	\$297.48	76	\$325.14	76
Leavenworth	\$24,516,971	\$25,756,462	5.1%	\$342.67	64	\$355.56	67
Lincoln	\$827,838	\$796,683	-3.8%	\$236.66	93	\$233.22	98
Linn	\$2,329,750	\$2,418,111	3.8%	\$239.64	92	\$247.38	92
Logan	\$1,371,575	\$1,301,213	-5.1%	\$480.41	30	\$460.28	38
Lyon	\$18,753,734	\$19,217,593	2.5%	\$523.77	22	\$538.05	25
Marion	\$3,761,826	\$3,917,631	4.1%	\$282.87	81	\$301.12	80
Marshall	\$4,615,909	\$4,874,189	5.6%	\$435.92	39	\$468.58	36

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

County	FY2004	FY2005	Percent Change	FY2004 Per Capita	FY2004 PC Rank	FY2005 Per Capita*	FY2005 PC Rank*
McPherson	\$15,955,362	\$16,873,449	5.8%	\$543.70	19	\$573.67	19
Meade	\$1,297,945	\$1,317,041	1.5%	\$278.41	84	\$286.81	84
Miami	\$12,782,425	\$13,468,643	5.4%	\$437.95	38	\$453.31	40
Mitchell	\$3,628,368	\$3,643,078	0.4%	\$540.98	20	\$555.01	24
Montgomery	\$17,795,594	\$18,524,654	4.1%	\$509.41	24	\$529.65	27
Morris	\$2,114,497	\$2,224,912	5.2%	\$352.71	61	\$372.25	60
Morton	\$1,571,624	\$1,562,390	-0.6%	\$473.81	31	\$477.94	34
Nemaha	\$3,771,117	\$4,079,915	8.2%	\$359.15	60	\$390.12	57
Neosho	\$9,526,966	\$9,884,636	3.8%	\$574.61	18	\$597.08	16
Ness	\$1,943,638	\$2,087,856	7.4%	\$615.46	14	\$677.88	11
Norton	\$2,162,914	\$2,128,808	-1.6%	\$373.17	58	\$367.10	61
Osage	\$3,879,403	\$4,156,029	7.1%	\$231.14	94	\$243.17	93
Osborne	\$1,638,959	\$1,601,514	-2.3%	\$392.19	51	\$390.61	56
Ottawa	\$1,345,885	\$1,390,203	3.3%	\$217.89	100	\$225.13	102
Pawnee	\$2,453,386	\$2,485,705	1.3%	\$361.00	59	\$365.81	62
Phillips	\$2,276,566	\$2,249,360	-1.2%	\$402.43	47	\$402.89	53
Pottawatomie	\$16,287,617	\$17,673,868	8.5%	\$870.34	2	\$936.56	1
Pratt	\$6,766,910	\$6,844,213	1.1%	\$717.06	5	\$726.79	7
Rawlins	\$729,234	\$771,788	5.8%	\$256.50	87	\$279.13	86
Reno	\$39,829,680	\$40,406,358	1.4%	\$623.98	13	\$634.56	14
Republic	\$1,764,870	\$1,883,950	6.7%	\$332.56	67	\$360.63	63
Rice	\$3,209,899	\$3,531,129	10.0%	\$308.29	73	\$336.39	72
Riley	\$27,907,947	\$30,042,430	7.6%	\$448.03	35	\$476.34	35
Rooks	\$2,224,629	\$2,381,843	7.1%	\$410.68	43	\$442.23	44
Rush	\$783,573	\$796,178	1.6%	\$229.25	96	\$229.71	100
Russell	\$3,184,471	\$3,426,547	7.6%	\$461.05	33	\$491.05	30
Saline	\$43,598,195	\$44,292,974	1.6%	\$811.33	4	\$821.11	4
Scott	\$2,429,571	\$2,630,499	8.3%	\$505.53	26	\$560.75	22
Sedgwick	\$330,053,418	\$343,198,175	4.0%	\$713.02	6	\$739.97	6
Seward	\$16,155,575	\$15,870,093	-1.8%	\$699.65	9	\$682.97	10
Shawnee	\$121,271,467	\$124,116,893	2.3%	\$709.60	7	\$722.80	8
Sheridan	\$909,416	\$941,011	3.5%	\$341.63	66	\$359.99	64
Sherman	\$4,333,695	\$4,461,413	2.9%	\$690.41	10	\$717.50	9
Smith	\$1,365,752	\$1,404,793	2.9%	\$326.66	70	\$336.16	73
Stafford	\$1,461,774	\$1,520,035	4.0%	\$318.54	72	\$336.89	71
Stanton	\$687,322	\$734,603	6.9%	\$285.91	78	\$309.44	77
Stevens	\$2,047,603	\$2,228,005	8.8%	\$379.96	57	\$403.62	52
Sumner	\$7,157,532	\$7,348,305	2.7%	\$283.40	80	\$290.77	82
Thomas	\$5,619,840	\$5,916,437	5.3%	\$708.41	8	\$758.42	5
Trego	\$1,262,394	\$1,370,585	8.6%	\$406.83	45	\$434.00	45
Wabaunsee	\$1,154,810	\$1,259,268	9.0%	\$170.65	105	\$181.50	105
Wallace	\$497,748	\$546,279	9.8%	\$307.06	75	\$345.97	70
Washington	\$1,487,707	\$1,607,823	8.1%	\$242.65	91	\$263.28	89
Wichita	\$694,986	\$792,831	14.1%	\$284.02	79	\$335.95	74
Wilson	\$2,826,720	\$3,044,753	7.7%	\$280.43	82	\$306.13	78
Woodson	\$838,778	\$926,885	10.5%	\$231.00	95	\$260.87	91
Wyandotte	\$79,673,410	\$83,168,151	4.4%	\$507.18	25	\$531.47	26
Total Counties	\$1,647,554,383	\$1,711,408,775		\$604.94		\$625.63	
Miscellaneous	<u>\$7,001,552</u>	<u>\$6,380,263</u>					
Grand Total	\$1,654,555,935	\$1,717,789,038	3.8%				

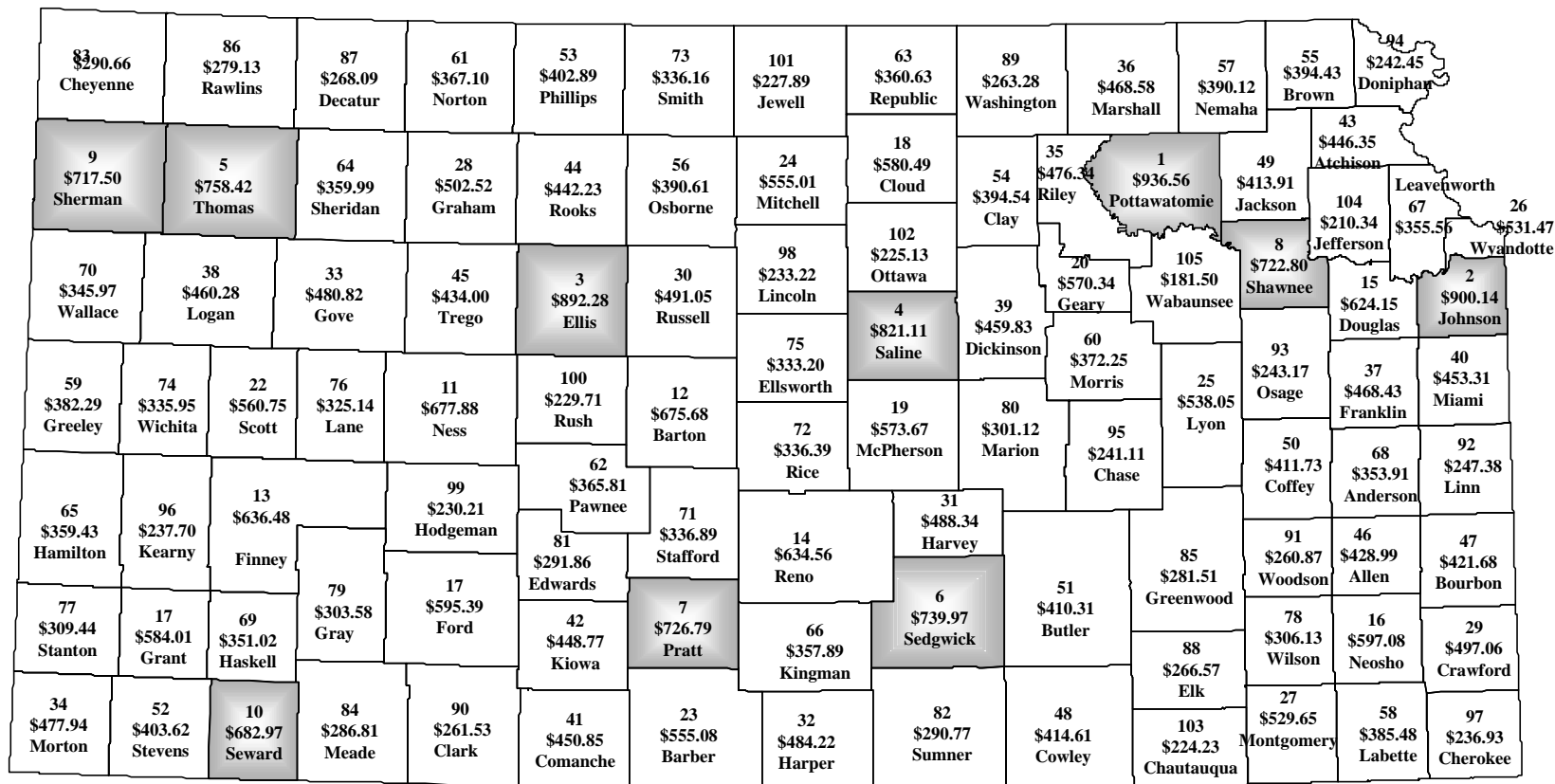
\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2005.  
 Figures might not add from rounding.



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

This map shows the Fiscal Year 2005 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. Major metropolitan areas such as Johnson, Sedgwick, and Shawnee counties have high ratios because of their many large shopping centers and high level of tourism.

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 2004</u>	<u>FY 2005</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$ 981,049	\$ 941,295	-4.1%
112 Animal Production	\$ 119,025	\$ 127,318	7.0%
113 Forestry and Logging	\$ 23,993	\$ 6,896	-71.3%
114 Fishing, Hunting and Trapping	\$ 318,368	\$ 358,458	12.6%
115 Agriculture and Forestry Support Activities	\$ 221,998	\$ 279,060	25.7%
<b>2-digit Total</b>	<b>\$ 1,664,432</b>	<b>\$ 1,713,027</b>	<b>2.9%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$ 208,560	\$ 227,412	9.0%
212 Mining (except Oil and Gas)	\$ 1,951,903	\$ 2,001,722	2.6%
213 Support Activities for Mining	\$ 5,737,193	\$ 6,916,992	20.6%
<b>2-digit Total</b>	<b>\$ 7,897,656</b>	<b>\$ 9,146,127</b>	<b>15.8%</b>
<b>22 Utilities</b>			
221 Utilities	\$ 40,930,692	\$ 43,868,655	7.2%
<b>2-digit Total</b>	<b>\$ 40,930,692</b>	<b>\$ 43,868,655</b>	<b>7.2%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$ 4,920,787	\$ 5,642,771	14.7%
237 Heavy and Civil Engineering Construction	\$ 7,980,634	\$ 9,413,391	18.0%
238 Specialty Trade Contractors	\$ 32,303,772	\$ 33,810,593	4.7%
<b>2-digit Total</b>	<b>\$ 45,205,193</b>	<b>\$ 48,866,754</b>	<b>8.1%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$ 2,601,897	\$ 2,319,414	-10.9%
312 Beverage and Tobacco Product Mfg	\$ 1,853,568	\$ 1,833,295	-1.1%
313 Textile Mills	\$ 68,117	\$ 73,426	7.8%
314 Textile Product Mills	\$ 445,526	\$ 412,823	-7.3%
315 Apparel Mfg	\$ 130,047	\$ 107,414	-17.4%
316 Leather and Allied Product Mfg	\$ 25,117	\$ 22,557	-10.2%
321 Wood Product Mfg	\$ 2,919,729	\$ 3,132,544	7.3%
322 Paper Mfg	\$ 614,635	\$ 556,071	-9.5%
323 Printing and Related Support Activities	\$ 6,126,234	\$ 6,206,938	1.3%
324 Petroleum and Coal Products Mfg	\$ 1,320,700	\$ 1,343,439	1.7%
325 Chemical Mfg	\$ 2,536,590	\$ 2,781,865	9.7%
326 Plastics and Rubber Products Mfg	\$ 378,011	\$ 991,977	162.4%
327 Nonmetallic Mineral Product Mfg	\$ 12,618,556	\$ 13,118,962	4.0%
331 Primary Metal Mfg	\$ 410,423	\$ 493,533	20.2%
332 Fabricated Metal Product Mfg	\$ 3,145,986	\$ 3,564,024	13.3%
333 Machinery Mfg	\$ 1,277,781	\$ 1,569,625	22.8%
334 Computer and Electronic Product Mfg	\$ 2,240,517	\$ 1,894,447	-15.4%
335 Electrical Equipment & Appliance Mfg	\$ 254,600	\$ 215,200	-15.5%
336 Transportation Equipment Mfg	\$ 6,071,552	\$ 5,038,915	-17.0%
337 Furniture and Related Product Mfg	\$ 2,432,860	\$ 2,583,128	6.2%
339 Miscellaneous Mfg	\$ 1,486,578	\$ 1,707,505	14.9%
<b>2-digit Total</b>	<b>\$ 48,959,024</b>	<b>\$ 49,967,103</b>	<b>2.1%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$ 65,610,912	\$ 71,788,515	9.4%
424 Merchant Wholesalers, Nondurable Goods	\$ 16,571,739	\$ 17,417,199	5.1%
425 Electronic Markets and Agents and Brokers	\$ 6,568,022	\$ 7,042,285	7.2%
<b>2-digit Total</b>	<b>\$ 88,750,673</b>	<b>\$ 96,247,999</b>	<b>8.4%</b>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$ 233,382,308	\$ 238,531,183	2.2%
442 Furniture and Home Furnishings Stores	\$ 42,036,138	\$ 43,089,283	2.5%
443 Electronics and Appliance Stores	\$ 34,715,971	\$ 34,205,514	-1.5%

## 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 2004</u>	<u>FY 2005</u>	<u>Percent Change</u>
444 Building Material and Garden Supply Stores	\$ 94,941,405	\$ 104,768,598	10.4%
445 Food and Beverage Stores	\$ 133,673,181	\$ 135,554,350	1.4%
446 Health and Personal Care Stores	\$ 14,909,798	\$ 15,901,910	6.7%
447 Gasoline Stations	\$ 38,748,609	\$ 38,707,967	-0.1%
448 Clothing and Clothing Accessories Stores	\$ 45,524,189	\$ 47,210,909	3.7%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 34,878,075	\$ 35,200,648	0.9%
452 General Merchandise Stores	\$ 269,093,472	\$ 277,687,204	3.2%
453 Miscellaneous Store Retailers	\$ 42,804,343	\$ 42,899,507	0.2%
454 Nonstore Retailers	\$ 9,899,247	\$ 10,680,470	7.9%
<b>2-digit Total</b>	<b>\$ 994,606,736</b>	<b>\$ 940,143,419</b>	<b>-5.5%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$ 190,385	\$ 136,847	-28.1%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,166,551	\$ 1,214,116	4.1%
485 Transit and Ground Passenger Transportation	\$ 9,102	\$ 8,327	-8.5%
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$ 1,676,675	\$ 1,503,267	-10.3%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 38,529	\$ 42,522	10.4%
493 Warehousing and Storage	\$ 1,075,826	\$ 922,467	-14.3%
<b>2-digit Total</b>	<b>\$ 4,228,417</b>	<b>\$ 3,912,695</b>	<b>-7.5%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$ 5,411,626	\$ 5,846,222	8.0%
512 Motion Picture & Sound Recording Industries	\$ 5,426,121	\$ 5,610,201	3.4%
515 Broadcasting (except Internet)	\$ 9,248,411	\$ 9,993,848	8.1%
516 Internet Publishing and Broadcasting	\$ 2,931	\$ 3,124	6.6%
517 Telecommunications	\$ 105,222,508	\$ 110,113,743	4.6%
518 ISPs, Search Portals, and Data Processing	\$ 704,300	\$ 1,014,575	44.1%
519 Other Information Services	\$ 47,679	\$ 72,874	52.8%
<b>2-digit Total</b>	<b>\$ 126,063,576</b>	<b>\$ 132,654,587</b>	<b>5.2%</b>
<b>52 Finance and Insurance</b>			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,850,516	\$ 2,065,613	-27.5%
523 Securities and Commodity Contract Brokerage	\$ 422,020	\$ 337,275	-20.1%
524 Insurance Carriers and Related Activities	\$ 98,610	\$ 117,746	19.4%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 3,373,890</b>	<b>\$ 2,947,170</b>	<b>-12.6%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$ 594,092	\$ 628,819	5.8%
532 Rental and Leasing Services	\$ 22,590,433	\$ 23,721,846	5.0%
<b>2-digit Total</b>	<b>\$ 23,184,525</b>	<b>\$ 24,350,666</b>	<b>5.0%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$ 12,219,928	\$ 13,547,844	10.9%
<b>2-digit Total</b>	<b>\$ 12,219,928</b>	<b>\$ 13,547,844</b>	<b>10.9%</b>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$ 1,575,748	\$ 1,555,282	-1.3%
<b>2-digit Total</b>	<b>\$ 1,575,748</b>	<b>\$ 1,555,282</b>	<b>-1.3%</b>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$ 17,441,339	\$ 18,209,695	4.4%

## 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 2004</u>	<u>FY 2005</u>	<u>Percent Change</u>
562 Waste Management and Remediation Services	\$ 423,451	\$ 500,482	18.2%
<b>2-digit Total</b>	<b>\$ 17,864,790</b>	<b>\$ 18,710,177</b>	<b>4.7%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$ 4,514,710	\$ 4,564,135	1.1%
<b>2-digit Total</b>	<b>\$ 4,514,710</b>	<b>\$ 4,564,135</b>	<b>1.1%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$ 897,219	\$ 966,760	7.8%
622 Hospitals	\$ 1,200,782	\$ 1,165,800	-2.9%
623 Nursing and Residential Care Facilities	\$ 109,872	\$ 100,081	-8.9%
624 Social Assistance	\$ 551,763	\$ 530,947	-3.8%
<b>2-digit Total</b>	<b>\$ 2,759,636</b>	<b>\$ 2,763,589</b>	<b>0.1%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$ 3,520,528	\$ 3,888,544	10.5%
712 Museums, Historical Sites, Zoos, and Parks	\$ 451,499	\$ 475,945	5.4%
713 Amusement, Gambling, and Recreation	\$ 13,453,648	\$ 14,199,753	5.5%
<b>2-digit Total</b>	<b>\$ 17,425,675</b>	<b>\$ 18,564,242</b>	<b>6.5%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$ 21,814,115	\$ 22,199,803	1.8%
722 Food Services and Drinking Places	\$ 131,662,611	\$ 137,704,780	4.6%
<b>2-digit Total</b>	<b>\$ 153,476,726</b>	<b>\$ 159,904,584</b>	<b>4.2%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$ 39,784,963	\$ 39,180,234	-1.5%
812 Personal and Laundry Services	\$ 12,365,375	\$ 12,705,403	2.7%
813 Membership Associations and Organizations	\$ 3,115,909	\$ 3,353,777	7.6%
814 Private Households	\$ 25,896	\$ 26,751	3.3%
<b>2-digit Total</b>	<b>\$ 55,292,141</b>	<b>\$ 55,266,165</b>	<b>0.0%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$ 2,246,319	\$ 2,105,963	-6.2%
922 Justice, Public Order, and Safety Activities	\$ 232,500	\$ 171,634	-26.2%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$ 39,121	\$ 39,704	1.5%
926 Administration of Economic Programs	\$ 270,095	\$ 568,717	110.6%
928 National Security and International Affairs	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 2,788,750</b>	<b>\$ 2,886,899</b>	<b>3.5%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$ 1,773,016	\$ 1,913,796	7.9%
<b>2-digit Total</b>	<b>\$ 1,773,016</b>	<b>\$ 1,913,796</b>	<b>7.9%</b>
<b>Grand Total</b>	<b>\$ 1,654,555,935</b>	<b>\$ 1,717,789,038</b>	<b>3.8%</b>

# Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2004 and FY 2005

Beginning in FY 1999, the revised reports reflect the amount that was issued to the taxing entity during the fiscal year versus the amount distributed based on receipt month.

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2005</u>	<u>Percent Change</u>
<b>Allen County</b>	1.00%	10/01/94	\$1,133,591	\$1,274,040	12.4%
Gas	1.00%	01/01/91	\$67,036	\$0	-100.0%
Humboldt	1.00%	10/01/03	\$82,337	\$102,595	n/a
Iola	1.00%	01/01/90	\$764,968	\$860,885	12.5%
Moran	0.50%	07/01/84	\$18,204	\$18,158	-0.3%
<b>Anderson County</b>	1.00%	01/01/83	\$618,701	\$638,083	3.1%
Garnett	0.50%	01/01/99	\$230,991	\$230,823	-0.1%
Kincaid	1.00%	07/01/99	\$5,904	\$4,997	-15.4%
<b>Atchison County</b>	1.00%	10/01/04	\$2,147,364	\$1,926,746	n/a
Atchison	1.00%	08/01/83	\$1,223,924	\$1,348,436	10.2%
Effingham	1.00%	11/01/83	\$27,539	\$26,591	-3.4%
<b>Barber County</b>	1.00%	02/01/83	\$548,695	\$576,195	5.0%
Hardtner	0.00%	01/01/02	\$5	\$4	-25.9%
Kiowa	1.00%	01/01/01	\$99,006	\$93,700	-5.4%
Medicine Lodge	0.50%	07/01/91	\$147,244	\$150,491	2.2%
<b>Barton County</b>	1.25%	04/01/03	\$4,412,571	\$4,680,593	6.1%
Great Bend	0.50%	04/01/00	\$1,321,027	\$1,407,869	6.6%
<b>Bourbon County</b>	1.00%	07/01/01	\$1,277,914	\$1,332,108	4.2%
Bronson	1.00%	01/01/97	\$11,560	\$13,286	14.9%
Fort Scott	1.00%	01/01/84	\$1,092,263	\$1,104,808	1.1%
<b>Brown County</b>	1.00%	11/01/82	\$788,049	\$879,780	11.6%
Hiawatha	1.00%	04/01/05	\$225,435	\$256,597	n/a
Horton	1.00%	07/01/87	\$106,120	\$124,796	17.6%
<b>Butler County</b>					
Andover	1.00%	01/01/01	\$901,451	\$957,754	6.2%
Augusta	0.50%	10/01/91	\$408,931	\$425,193	4.0%
Benton	1.00%	10/01/99	\$41,411	\$41,018	-0.9%
Douglass	1.00%	01/01/95	\$80,229	\$86,922	8.3%
El Dorado	1.00%	10/01/89	\$1,721,836	\$1,851,691	7.5%
Rose Hill	1.00%	10/01/00	\$141,886	\$169,647	19.6%
Towanda	1.00%	07/01/95	\$55,279	\$63,388	14.7%
<b>Chase County</b>	1.00%	04/01/05	\$116,786	\$15,338	n/a
Cottonwood Falls	1.00%	01/01/91	\$56,961	\$56,832	-0.2%
Strong City	1.50%	01/01/99	\$55,436	\$53,016	-4.4%
<b>Chautauqua County</b>	1.00%	02/01/83	\$208,744	\$219,855	5.3%
Cedar Vale	1.00%	10/01/97	\$28,860	\$31,124	7.8%
Sedan	1.50%	04/01/05	\$49,809	\$58,027	n/a
<b>Cherokee County</b>	1.50%	01/01/03	\$1,702,988	\$1,862,590	9.4%
Baxter Springs	1.00%	07/01/85	\$321,822	\$329,335	2.3%
Columbus	1.00%	07/01/97	\$391,459	\$445,100	13.7%
Galena	1.00%	07/01/84	\$126,982	\$129,419	1.9%
Scammon	1.00%	04/01/88	\$16,437	\$16,998	3.4%
Weir	1.00%	11/01/84	\$30,002	\$32,197	7.3%
<b>Cheyenne County</b>	2.00%	07/01/96	\$421,519	\$421,680	0.0%
<b>Clark County</b>					
Minneola	1.00%	07/01/99	\$31,575	\$33,234	5.3%
<b>Clay County</b>	1.00%	01/01/01	\$714,470	\$760,128	6.4%
Clay Center	1.00%	11/01/84	\$583,386	\$593,019	1.7%
Longford	1.00%	01/01/89	\$4,930	\$4,896	-0.7%
Wakefield	1.00%	11/01/82	\$28,850	\$31,470	9.1%
<b>Cloud County</b>	1.00%	01/01/01	\$1,056,395	\$1,176,171	11.3%
Concordia	1.00%	02/01/83	\$864,770	\$928,184	7.3%
Glasco	1.00%	07/01/83	\$18,390	\$21,508	17.0%
Miltonvale	1.00%	07/01/87	\$29,711	\$36,257	22.0%
<b>Coffey County</b>					
Burlington	1.00%	01/01/05		\$107,363	n/a
<b>Comanche County</b>					
Coldwater	1.00%	07/01/98	\$83,973	\$96,698	15.2%
Protection	1.00%	01/01/99	\$36,718	\$38,841	5.8%
<b>Cowley County</b>					
Arkansas City	1.00%	04/01/85	\$1,329,361	\$1,316,588	-1.0%
Burden	1.00%	01/01/96	\$22,604	\$26,314	16.4%
Winfield	1.00%	11/01/84	\$1,398,763	\$1,420,616	1.6%
<b>Crawford County</b>	1.00%	07/01/01	\$3,800,199	\$4,005,065	5.4%
Arma	0.50%	11/01/82	\$42,062	\$36,946	-12.2%
Frontenac	1.00%	01/01/95	\$340,806	\$339,702	-0.3%
Girard	1.00%	01/01/01	\$269,167	\$313,122	16.3%
Pittsburg	0.50%	10/01/99	\$1,319,130	\$1,385,730	5.0%

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<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2005</u>	<u>Percent Change</u>
<b>Decatur County</b>	1.00%	11/01/84	\$193,739	\$206,318	6.5%
<b>Dickinson County</b>	1.00%	07/01/97	\$1,694,250	\$1,866,857	10.2%
Abilene	0.75%	10/01/00	\$787,286	\$847,126	7.6%
Herington	1.00%	10/01/00	\$178,328	\$191,103	7.2%
<b>Doniphan County</b>	1.00%	10/01/94	\$362,818	\$440,963	21.5%
Elwood	1.00%	11/01/84	\$99,386	\$132,131	32.9%
<b>Douglas County</b>	1.00%	01/01/95	\$12,254,052	\$12,875,490	5.1%
Baldwin City	1.00%	07/01/91	\$280,837	\$306,242	9.0%
Eudora	0.50%	11/01/82	\$104,926	\$132,474	26.3%
Lawrence	1.00%	10/01/90	\$11,153,509	\$11,583,544	3.9%
<b>Edwards County</b>	1.00%	11/01/83	\$200,713	\$212,193	5.7%
<b>Elk County</b>	1.00%	11/01/82	\$181,567	\$184,473	1.6%
<b>Ellis County</b>					
Ellis	1.00%	11/01/83	\$113,193	\$118,530	4.7%
Hays	1.75%	01/01/05	\$4,027,247	\$5,070,345	n/a
<b>Ellsworth County</b>	1.00%	04/01/05	\$207,220	\$248,415	n/a
Ellsworth	1.25%	07/01/00	\$300,235	\$325,715	8.5%
Kanopolis	1.00%	07/01/85	\$21,986	\$20,800	-5.4%
Wilson	1.00%	09/01/83	\$47,637	\$52,655	10.5%
<b>Finney County</b>	1.00%	04/01/05	\$3,760,310	\$3,889,880	n/a
Garden City	1.00%	07/01/94	\$4,169,504	\$4,163,119	-0.2%
<b>Ford County</b>	1.00%	10/01/97	\$3,948,019	\$4,081,345	3.4%
Dodge City	1.00%	10/01/97	\$3,642,777	\$3,723,483	2.2%
<b>Franklin County</b>	1.50%	01/01/93	\$3,807,354	\$3,870,288	1.7%
Ottawa	0.60%	07/01/01	\$1,194,464	\$1,195,344	0.1%
Pomona	1.00%	07/01/99	\$40,241	\$45,309	12.6%
Princeton	0.50%	07/01/95	\$5,803	\$6,618	14.0%
Richmond	0.25%	04/01/05		\$334	n/a
Wellsville	0.50%	01/01/93	\$55,463	\$61,864	11.5%
Williamsburg	1.00%	10/01/96	\$15,238	\$19,093	25.3%
<b>Geary County</b>	1.00%	07/01/03	\$2,788,035	\$2,925,783	n/a
Grandview Plaza	1.00%	04/01/99	\$42,435	\$43,552	2.6%
Junction City	1.00%	11/01/82	\$2,406,207	\$2,603,140	8.2%
<b>Gove County</b>	1.00%	11/01/84	\$268,026	\$297,849	11.1%
Grinnell	0.25%	01/01/03	\$6,994	\$6,303	-9.9%
<b>Graham County</b>	0.25%	10/01/03	\$36,725	\$72,806	n/a
Hill City	1.00%	07/01/85	\$185,209	\$197,321	6.5%
Morland	1.00%	10/01/96	\$9,263	\$11,618	25.4%
<b>Grant County</b>					
Ulysses	1.00%	11/01/83	\$682,882	\$650,097	-4.8%
<b>Gray County</b>	1.00%	02/01/83	\$395,253	\$418,676	5.9%
<b>Greeley County</b>	1.00%	11/01/82	\$115,697	\$119,425	3.2%
<b>Greenwood County</b>	1.00%	07/01/95	\$451,719	\$469,544	3.9%
<b>Hamilton County</b>	0.50%	01/01/93	\$100,342	\$103,612	3.3%
Syracuse	1.00%	06/01/84	\$149,534	\$154,959	3.6%
<b>Harper County</b>					
Harper	1.00%	01/01/01	\$232,138	\$238,498	2.7%
Anthony	1.50%	01/01/01	\$352,343	\$373,135	5.9%
<b>Harvey County</b>	1.00%	07/01/86	\$3,393,781	\$3,403,622	0.3%
<b>Haskell County</b>	0.50%	01/01/83	\$154,828	\$168,347	8.7%
Satanta	0.50%	01/01/87	\$38,562	\$33,975	-11.9%
Sublette	0.50%	01/01/83	\$54,236	\$54,035	-0.4%
<b>Jackson County</b>	1.40%	04/01/05	\$1,050,462	\$1,203,177	n/a
Holton	0.25%	01/01/95	\$190,896	\$209,202	9.6%
<b>Jefferson County</b>	1.00%	01/01/94	\$839,472	\$928,169	10.6%
Perry	0.50%	07/01/81	\$37,207	\$42,793	15.0%
<b>Jewell County</b>	1.00%	02/01/83	\$163,266	\$187,906	15.1%
<b>Johnson County</b>	1.10%	01/01/03	\$95,295,466	\$97,948,264	2.8%
De Soto	1.75%	07/01/02	\$14,924	\$13,097	-12.2%
Edgerton	1.00%	07/01/85	\$48,337	\$58,727	21.5%
Fairway	1.00%	07/01/86	\$299,921	\$306,246	2.1%
Gardner	1.00%	01/01/89	\$1,027,033	\$1,114,970	8.6%
Leawood	1.125%	07/01/00	\$4,932,204	\$5,373,998	9.0%
Lenexa	1.125%	10/01/00	\$9,685,194	\$9,725,601	0.4%
Merriam	1.25%	01/01/01	\$6,091,277	\$5,732,891	-5.9%
Mission	1.25%	10/01/02	\$2,954,119	\$2,942,997	-0.4%
Mission Hills	1.00%	01/01/05		\$115,110	n/a
Olathe	1.125%	04/01/00	\$20,274,014	\$20,681,060	2.0%

# Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2004 and FY 2005

Beginning in FY 1999, the revised reports reflect the amount that was issued to the taxing entity during the fiscal year versus the amount distributed based on receipt month.

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2005</u>	<u>Percent Change</u>
Overland Park	1.125%	04/01/99	\$37,482,106	\$38,968,019	4.0%
Prairie Village	1.00%	02/01/84	\$1,929,777	\$1,921,284	-0.4%
Roeland Park	1.25%	04/01/03	\$1,223,795	\$1,160,832	-5.1%
Shawnee	1.25%	04/01/05	\$8,624,177	\$9,151,700	n/a
Spring Hill	1.00%	02/01/84	\$387,524	\$438,502	13.2%
Westwood	1.00%	02/01/84	\$198,470	\$173,795	-12.4%
Westwood Hills	1.00%	02/01/84	\$15,253	\$15,114	-0.9%
<b>Kearny County</b>					
Deerfield	1.00%	10/01/94	\$15,681	\$16,038	2.3%
Lakin	1.00%	07/01/83	\$122,506	\$135,448	10.6%
<b>Kingman County</b>					
Kingman	1.00%	01/01/05		\$109,867	n/a
Spivey	0.50%	01/01/79	\$21,240	\$34,800	63.8%
<b>Kiowa County</b>	1.00%	11/01/82	\$262,578	\$302,674	15.3%
<b>Labette County</b>					
Altamont	1.25%	07/01/01	\$2,270,420	\$2,298,618	1.2%
Chetopa	1.00%	07/01/99	\$47,541	\$50,367	5.9%
Edna	1.50%	01/01/02	\$110,652	\$112,177	1.4%
Oswego	1.00%	01/01/89	\$22,735	\$24,032	5.7%
Parsons	1.00%	07/01/95	\$119,978	\$124,827	4.0%
Parsons	1.00%	01/01/97	\$1,345,351	\$1,331,131	-1.1%
<b>Lane County</b>					
Dighton	1.00%	07/01/83	\$90,475	\$96,744	6.9%
<b>Leavenworth County</b>					
Basehor	1.00%	01/01/97	\$5,134,456	\$5,363,048	4.5%
Easton	1.00%	10/01/95	\$148,954	\$201,974	35.6%
Lansing	1.00%	07/01/85	\$15,273	\$15,485	1.4%
Leavenworth	1.00%	01/01/89	\$665,043	\$691,701	4.0%
Linwood	1.00%	03/01/85	\$3,397,642	\$3,428,281	0.9%
Tonganoxie	1.00%	04/01/03	\$17,681	\$19,581	10.7%
Tonganoxie	1.00%	07/01/89	\$363,927	\$407,960	12.1%
<b>Lincoln County</b>					
Lincoln	1.00%	02/01/83	\$194,171	\$195,431	0.6%
<b>Linn County</b>					
La Cygne	1.00%	10/01/88	\$90,245	\$105,927	17.4%
Mound City	1.00%	07/01/93	\$94,487	\$95,943	1.5%
Parker	1.00%	10/01/03	\$7,886	\$20,586	n/a
Pleasanton	1.00%	10/01/95	\$135,817	\$135,395	-0.3%
<b>Logan County</b>					
Logan	1.00%	11/01/82	\$280,224	\$278,246	-0.7%
<b>Lyon County</b>					
Americus	0.50%	07/01/99	\$1,930,928	\$1,964,729	1.8%
Emporia	0.50%	04/01/87	\$13,739	\$14,125	2.8%
Emporia	1.00%	01/01/95	\$3,613,733	\$3,638,321	0.7%
Olpe	0.50%	04/01/05		\$1,016	n/a
<b>McPherson County</b>					
Lindsborg	1.00%	07/01/82	\$3,161,078	\$3,429,956	8.5%
McPherson	1.00%	07/01/00	\$223,414	\$228,642	2.3%
McPherson	0.50%	10/01/02	\$960,031	\$1,029,545	7.2%
<b>Marion County</b>					
Florence	1.00%	07/01/87	\$829,981	\$860,247	3.6%
Hillsboro	1.00%	04/01/05		\$2,979	n/a
Hillsboro	0.50%	05/01/85	\$177,726	\$172,906	-2.7%
Marion	0.75%	07/01/01	\$120,485	\$122,985	2.1%
<b>Marshall County</b>					
Blue Rapids	1.00%	01/01/05		\$23,317	n/a
Frankfort	1.00%	04/01/03	\$73,585	\$77,077	4.7%
Marysville	1.00%	10/01/99	\$604,572	\$616,562	2.0%
Waterville	1.00%	04/01/05		\$4,116	n/a
<b>Meade County</b>					
Meade	1.00%	11/01/84	\$300,087	\$318,947	6.3%
<b>Miami County</b>					
Fontana	1.25%	01/01/01	\$3,353,300	\$3,511,396	4.7%
Louisburg	0.50%	07/01/97	\$2,707	\$2,751	1.6%
Osawatomie	1.00%	01/01/97	\$558,112	\$618,980	10.9%
Osawatomie	0.50%	07/01/81	\$116,809	\$123,545	5.8%
Paola	1.00%	10/01/96	\$1,115,807	\$1,139,627	2.1%
<b>Mitchell County</b>					
Beloit	1.00%	11/01/82	\$765,055	\$781,416	2.1%
Beloit	0.50%	07/01/01	\$288,360	\$299,022	3.7%
<b>Montgomery County</b>					
Caney	0.00%	10/01/02	\$11,130	\$0	-100.0%
Cherryvale	2.75%	04/01/03	\$374,293	\$384,762	2.8%
Cherryvale	1.75%	07/01/01	\$264,413	\$289,425	9.5%
Coffeyville	2.50%	10/01/02	\$3,184,490	\$3,396,485	6.7%
Dearing	1.00%	04/01/03	\$18,704	\$19,286	3.1%
Independence	2.25%	10/01/02	\$3,709,733	\$3,785,140	2.0%
<b>Morris County</b>					
Council Grove	1.00%	11/01/82	\$454,317	\$471,486	3.8%
Council Grove	1.00%	10/01/03	\$180,900	\$326,951	n/a

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<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2005</u>	<u>Percent Change</u>
<b>Morton County</b>					
Elkhart	1.00%	01/01/95	\$222,121	\$196,046	-11.7%
Rolla	1.00%	01/01/97	\$22,210	\$20,322	-8.5%
<b>Nemaha County</b>					
Sabetha	1.00%	11/01/82	\$824,139	\$902,422	9.5%
Sabetha	0.50%	07/01/91	\$164,095	\$175,158	6.7%
<b>Neosho County</b>					
Chanute	1.00%	10/01/00	\$1,959,340	\$2,078,626	6.1%
Chanute	1.00%	11/01/87	\$1,588,733	\$1,648,349	3.8%
Erie	1.00%	01/01/88	\$94,956	\$90,409	-4.8%
Saint Paul	1.00%	04/01/98	\$53,162	\$44,702	-15.9%
Thayer	1.00%	07/01/95	\$32,731	\$35,479	8.4%
<b>Ness County</b>					
Ness City	1.00%	10/01/02	\$168,640	\$165,223	-2.0%
Ransom	0.50%	10/01/93	\$12,363	\$13,152	6.4%
<b>Norton County</b>					
Almena	0.75%	10/01/03	\$197,521	\$351,534	n/a
Almena	0.50%	04/01/03	\$8,900	\$9,489	6.6%
Norton	0.50%	04/01/93	\$177,883	\$180,766	1.6%
<b>Osage County</b>					
Carbondale	1.00%	11/01/82	\$887,653	\$953,293	7.4%
Carbondale	1.00%	04/01/05		\$3,114	n/a
Lyndon	1.00%	01/01/99	\$79,283	\$97,344	22.8%
Osage City	1.00%	10/01/03	\$191,804	\$339,569	n/a
Overbrook	1.00%	01/01/99	\$79,370	\$83,814	5.6%
<b>Osborne County</b>					
Osborne	0.50%	01/01/83	\$175,302	\$177,745	1.4%
<b>Ottawa County</b>					
Delphos	1.00%	06/01/01	\$299,514	\$317,888	6.1%
Delphos	1.00%	11/01/84	\$1,202,885	\$1,290,646	7.3%
Minneapolis	1.00%	04/01/05	\$89,836	\$95,236	n/a
<b>Pawnee County</b>					
Larned	1.00%	07/01/83	\$507,615	\$524,523	3.3%
Larned	0.50%	04/01/05		\$14,917	n/a
<b>Phillips County</b>					
Glade	1.00%	01/01/01	\$13,636	\$14,889	9.2%
Phillipsburg	1.00%	07/01/01	\$352,496	\$354,524	0.6%
<b>Pottawatomie County</b>					
Onaga	1.00%	04/01/05		\$268,112	n/a
Onaga	1.00%	11/01/82	\$55,609	\$50,959	-8.4%
Saint Marys	1.00%	11/01/84	\$256,360	\$239,367	-6.6%
Wamego	1.75%	01/01/93	\$759,974	\$790,211	4.0%
Westmoreland	1.00%	01/01/93	\$37,869	\$44,409	17.3%
<b>Pratt County</b>					
Pratt	1.00%	07/01/82	\$1,382,357	\$1,400,401	1.3%
Pratt	0.75%	01/01/05	\$638,265	\$1,110,504	n/a
<b>Rawlins County</b>					
Rawlins	1.00%	02/01/83	\$165,319	\$176,674	6.9%
<b>Reno County</b>					
Hutchinson	1.00%	07/01/86	\$8,064,298	\$8,274,577	2.6%
Hutchinson	0.75%	04/01/94	\$5,071,145	\$5,165,463	1.9%
South Hutchinson	0.50%	01/01/93	\$163,154	\$157,580	-3.4%
<b>Republic County</b>					
Republic	2.00%	07/01/03	\$706,958	\$849,753	n/a
<b>Rice County</b>					
Rice	1.00%	11/01/82	\$669,706	\$759,556	13.4%
Lyons	0.50%	07/01/01	\$160,771	\$170,426	6.0%
<b>Riley County</b>					
Riley	1.00%	01/01/99	\$5,651,417	\$6,194,528	9.6%
Manhattan	1.00%	01/01/99	\$6,744,037	\$7,458,712	10.6%
Ogden	1.00%	11/01/82	\$47,060	\$53,346	13.4%
Riley	1.00%	07/01/92	\$38,144	\$41,160	7.9%
Plainville	1.00%	04/01/97	\$206,191	\$219,902	6.6%
Stockton	1.50%	01/01/99	\$188,033	\$184,784	-1.7%
<b>Rooks County</b>					
Rooks	0.00%	10/01/00	\$1,344	\$555	-58.7%
<b>Rush County</b>					
La Crosse	1.00%	01/01/96	\$94,621	\$99,570	5.2%
<b>Russell County</b>					
Russell	1.50%	04/01/88	\$1,008,751	\$1,090,210	8.1%
<b>Saline County</b>					
Salina	1.00%	06/01/95	\$8,754,995	\$8,899,107	1.6%
Salina	0.75%	01/01/99	\$6,215,446	\$6,327,711	1.8%
<b>Scott County</b>					
Scott	1.00%	05/01/82	\$509,065	\$547,881	7.6%
<b>Sedgwick County</b>					
Sedgwick	1.00%	10/01/85	\$65,336,259	\$69,505,751	6.4%
Derby	0.50%	04/01/03	\$454,725	\$566,223	24.5%
<b>Seward County</b>					
Seward	1.25%	01/01/04	\$3,510,403	\$4,071,662	n/a
Liberal	1.00%	10/01/94	\$3,069,729	\$3,034,285	-1.2%
<b>Shawnee County</b>					
Shawnee	1.15%	01/01/05	\$23,150,699	\$29,779,835	n/a
Auburn	1.00%	07/01/84	\$83,269	\$93,629	12.4%
Rossville	1.00%	10/01/86	\$83,093	\$84,891	2.2%
Topeka	1.00%	11/01/82	\$22,877,590	\$24,516,291	7.2%
<b>Sheridan County</b>					
Sheridan	1.00%	01/01/99	\$195,784	\$216,282	10.5%
<b>Sherman County</b>					
Sherman	1.25%	10/01/98	\$1,116,014	\$1,146,628	2.7%
<b>Smith County</b>					

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<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2005</u>	<u>Percent Change</u>
Smith Center	0.50%	01/01/01	\$94,358	\$102,466	8.6%
<b>Stafford County</b>	1.00%	11/01/84	\$301,901	\$341,728	13.2%
<b>Stanton County</b>	1.00%	11/01/84	\$146,802	\$156,498	6.6%
<b>Stevens County</b>					
Hugoton	1.00%	01/01/94	\$304,095	\$330,833	8.8%
Moscow	1.00%	10/01/03	\$9,962	\$17,444	n/a
<b>Sumner County</b>	1.00%	10/01/04		\$931,159	n/a
Argonia	1.00%	01/01/91	\$27,152	\$27,914	2.8%
Belle Plaine	1.00%	10/01/89	\$102,909	\$107,147	4.1%
Caldwell	1.00%	11/01/82	\$80,502	\$86,779	7.8%
Conway Springs	1.00%	10/01/89	\$59,221	\$59,803	1.0%
Mayfield	0.50%	11/01/82	\$3,199	\$3,526	10.2%
Oxford	1.00%	11/01/84	\$60,178	\$61,234	1.8%
Wellington	1.25%	01/01/94	\$1,135,688	\$1,168,104	2.9%
<b>Thomas County</b>	1.00%	11/01/82	\$1,148,197	\$1,209,478	5.3%
Colby	0.25%	04/01/05	\$1,084	\$17,965	n/a
<b>Trego County</b>	0.50%	04/01/05		\$12,406	n/a
Collyer	1.00%	01/01/01	\$4,609	\$4,266	-7.4%
Wakeeney	1.00%	02/01/83	\$220,716	\$234,149	6.1%
<b>Wabaunsee County</b>	1.25%	01/01/01	\$349,059	\$380,743	9.1%
Maple Hill	0.75%	01/01/03	\$20,855	\$22,389	7.4%
Paxico	1.00%	10/01/96	\$10,109	\$10,635	5.2%
<b>Washington County</b>	1.00%	02/01/83	\$341,226	\$381,266	11.7%
<b>Wichita County</b>	2.00%	01/01/96	\$300,878	\$336,629	11.9%
<b>Wilson County</b>	1.00%	10/01/00	\$624,566	\$680,817	9.0%
Fredonia	1.00%	01/01/86	\$274,528	\$277,665	1.1%
Neodesha	2.00%	10/01/92	\$336,535	\$401,861	19.4%
<b>Woodson County</b>					
Yates Center	1.75%	01/01/02	\$208,350	\$253,689	21.8%
Toronto	0.50%	11/01/82	\$7,476	\$7,267	-2.8%
<b>Wyandotte County</b>	1.00%	01/01/84	\$16,405,650	\$17,757,099	8.2%
Bonner Springs	1.50%	04/01/05	\$1,833,578	\$2,163,093	n/a
Edwardsville	1.00%	01/01/86	\$147,600	\$195,525	32.5%
Kansas City	1.25%	10/01/04	\$14,346,786	\$17,995,177	n/a
<b>Grand Total</b>			<b>\$549,846,600</b>	<b>\$586,381,246</b>	<b>6.6%</b>
<u>Amounts Co/Cty</u>					
All Counties			<b>\$314,251,556</b>	<b>\$336,343,331</b>	<b>7.0%</b>
All Cities			<b>\$235,595,044</b>	<b>\$250,037,915</b>	<b>6.1%</b>
Total Locals			<b>\$549,846,600</b>	<b>\$586,381,246</b>	<b>6.6%</b>
<u>Numbers Co/Cty</u>					
All Counties			<b>77</b>	<b>81</b>	<b>5.2%</b>
All Cities			<b>191</b>	<b>202</b>	<b>5.8%</b>
Total Locals			<b>268</b>	<b>283</b>	<b>5.6%</b>

·ALL cities within counties with a local tax are subject to the countywide tax as well as to any city tax

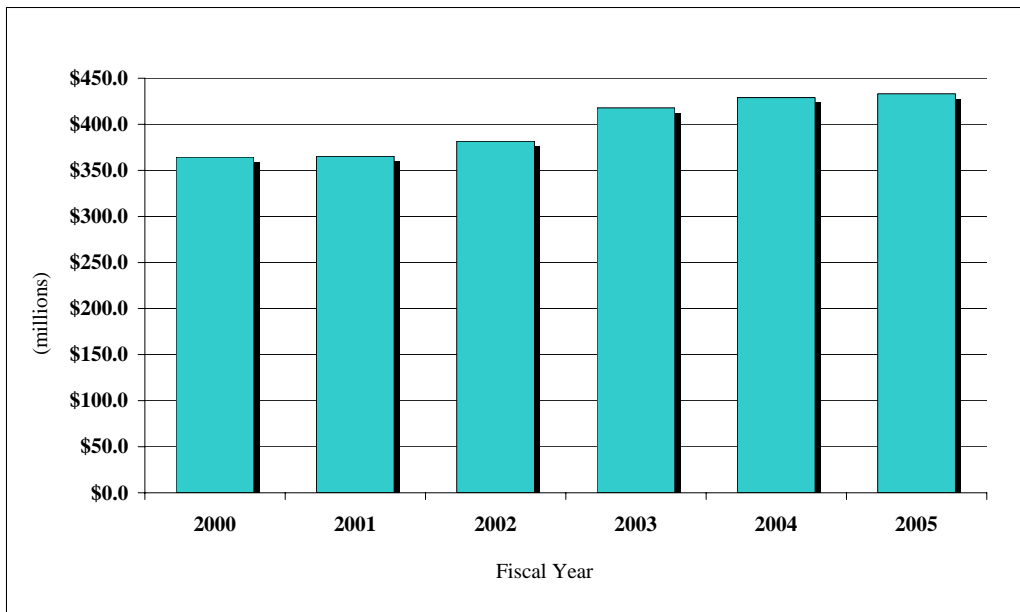
·NC indicates Not Comparable because of a new, increased, decreased or repealed tax rate.

·Totals may not add due to rounding



## Motor Fuel Tax Gross Collections

On July 1, 1993, the point of taxation on special fuels was moved from the retail/user level to the wholesale distributor level. July 1, 1995 marked the start of the Governor's fuel tax evasion project aimed at reducing fuel tax evasion in Kansas. 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>
2000	\$364,450,430	10.1%
2001	\$365,169,871	0.2%
2002	\$381,593,249	4.5%
2003	\$417,801,358	9.5%
2004	\$429,032,527	2.7%
2005	\$433,086,627	0.9%

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

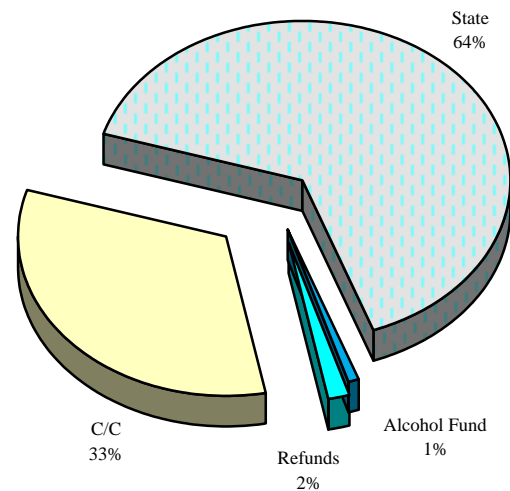
### Motor Fuel by Fuel Type

	Fiscal Year <u>2004</u>	Fiscal Year <u>2005</u>	Percent <u>Change</u>
Regular (Gasoline and Gasohol)	\$318,831,395	\$314,583,199	(1.3%)
Special (Diesel) Fuel	\$103,799,443	\$102,983,316	(0.8%)
LP Gas Fuel	\$273,290	\$260,156	(4.8%)
Interstate Motor Fuel	\$6,000,000	\$15,128,877	152.1%
Motor Carrier Trip Permits	<u>\$128,399</u>	<u>\$131,079</u>	2.1%
Total (Gross)	\$429,032,527	\$433,086,627	0.9%

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

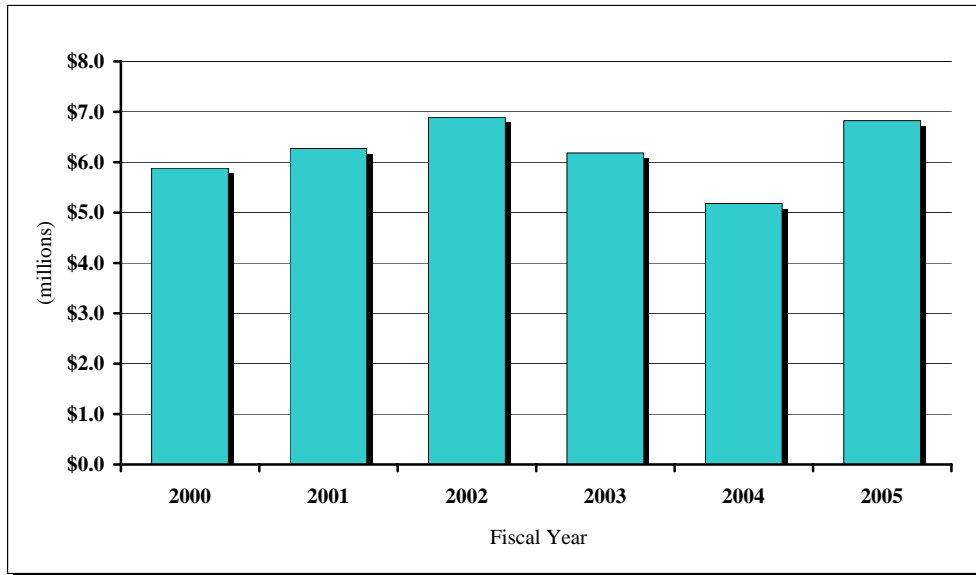
Note: Kansas Department of Revenue began to initiate fund transfers on a quarterly basis to provide consistency, thus the appearance of an increase in interstate motor fuel tax dollars.

State Highway Fund	\$280,586,063
Special City/County Highway Fund	\$142,174,316
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$6,826,248</u>
Total	\$433,086,627



## Motor Fuel Refund Amounts

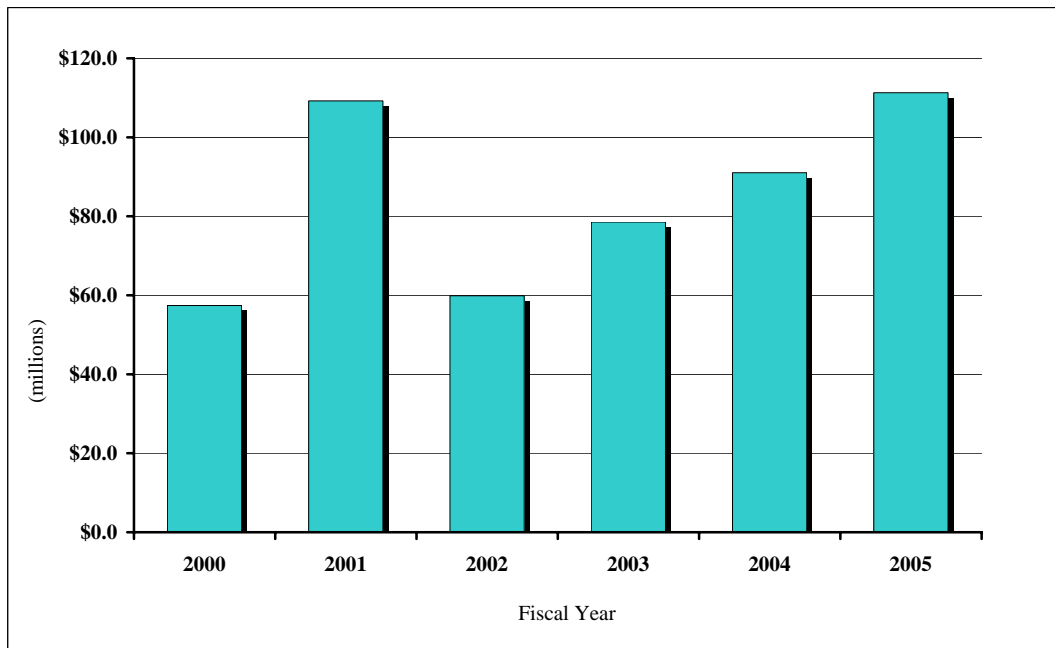
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2000	\$5,881,285	(3.0%)
2001	\$6,271,200	6.6%
2002	\$6,892,632	9.9%
2003	\$6,182,820	(10.3%)
2004	\$5,179,968	(16.2%)
2005	\$6,826,248	31.8%

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

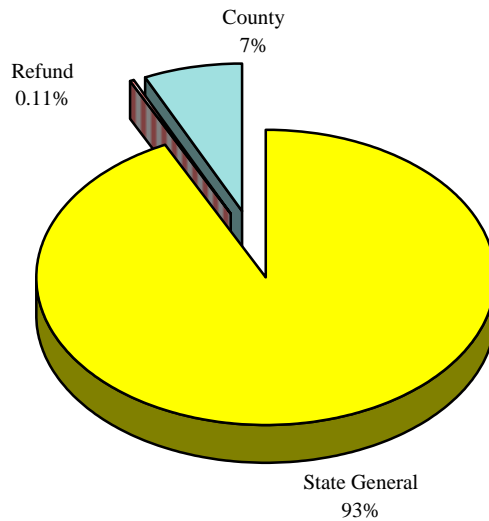
The Fiscal Year 2002 natural gas decrease is due to a reduction in price and production, while Fiscal Years 2003 through 2005 increase is due to an increase in the price of oil and natural gas.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2000	\$15,688,747	\$41,702,926	\$57,391,673	30.1%
2001	\$15,287,260	\$93,944,935	\$109,232,195	90.3%
2002	\$14,938,818	\$44,956,455	\$59,895,273	-45.2%
2003	\$17,851,394	\$60,685,216	\$78,536,610	31.1%
2004	\$20,006,869	\$71,031,929	\$91,038,798	15.9%
2005	\$30,080,680	\$81,217,547	\$111,298,227	22.3%

## 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 (for distribution to the county of origin). After refunds, the remainder is distributed to the other two funds.



### Mineral Tax Distribution to Funds, Fiscal Year 2005

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>
Oil	\$27,975,032	\$0	\$2,105,648
Natural Gas	\$75,414,591	\$126,589	\$5,676,367
<b>Total</b>	<b>\$103,389,623</b>	<b>\$126,589</b>	<b>\$7,782,015</b>
Gross Total all Funds			\$111,298,227



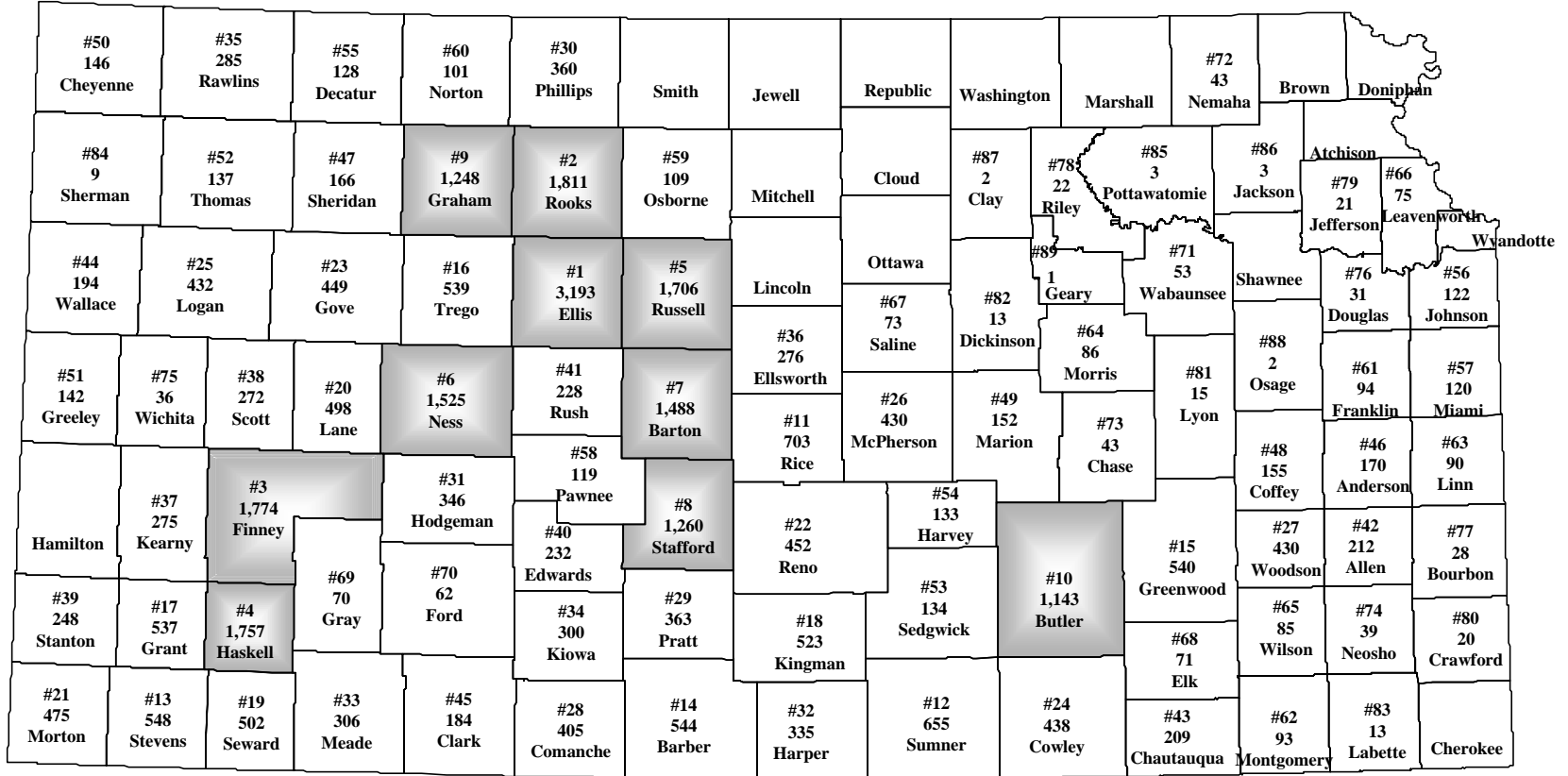
### Oil Production, Calendar Year 2004

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2004. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Eighty-nine of the State's one hundred and five counties produced oil. Ellis County, with 3.2 million barrels, was the top producer. There were ten (10) counties (see shaded areas) producing over one million barrels for the year. Their combined production of 16.9 million barrels was 49.9% of the statewide total production of 33.9 million barrels.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)








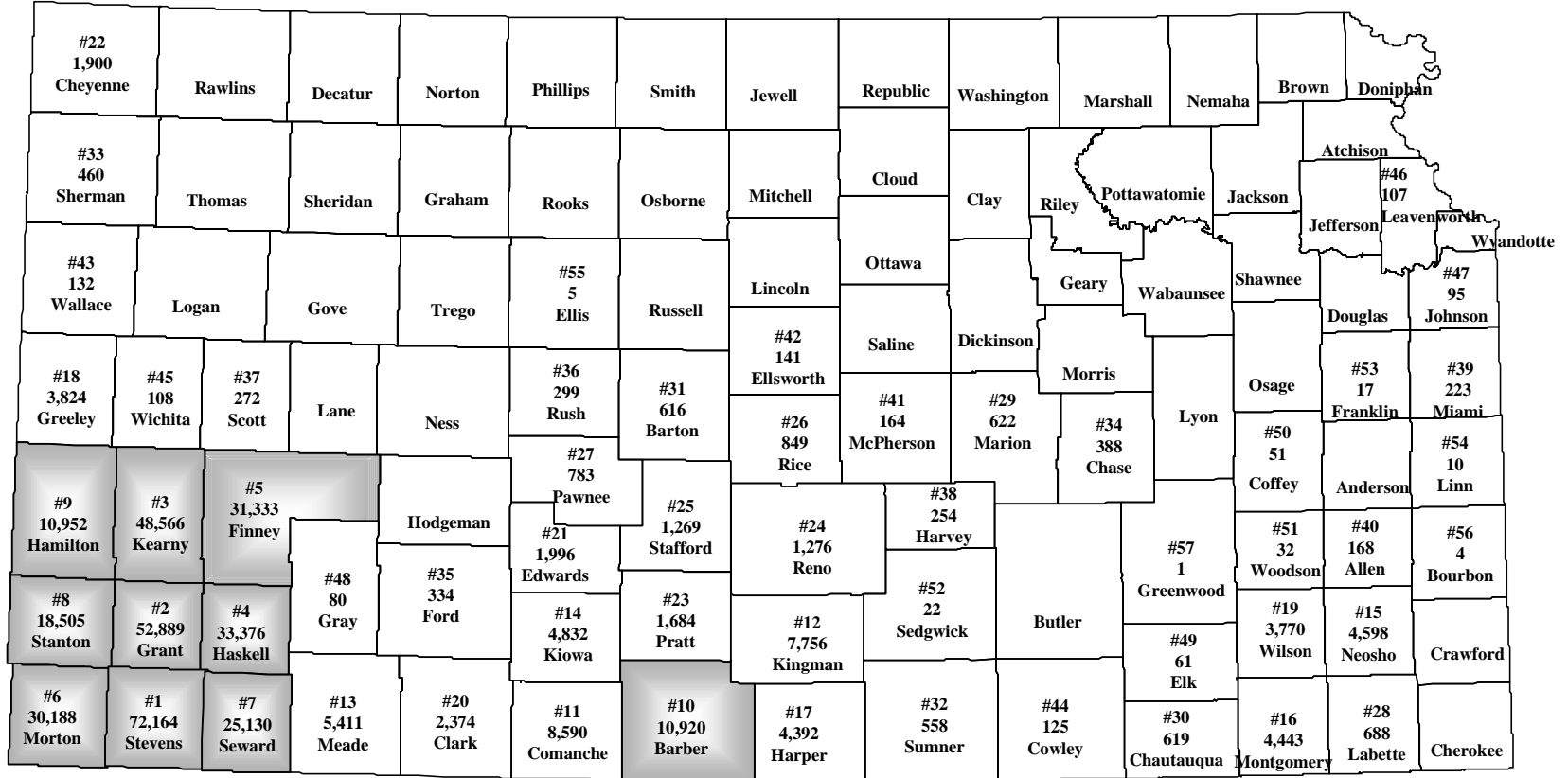
# Gas Production, Calendar Year 2004

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2004.

Fifty-seven of the State's one hundred and five counties produced oil. Stevens County was the highest producer with 72.2 million MCF. There were 10 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 334 million MCF was 83.4 percent of the statewide total production of 400,424,463 million MCF.

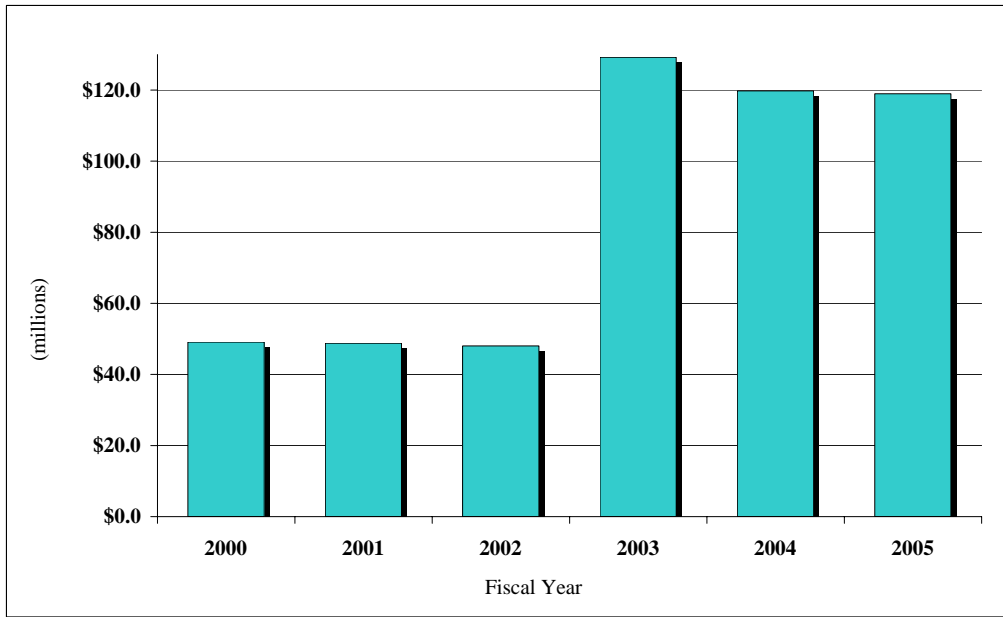
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

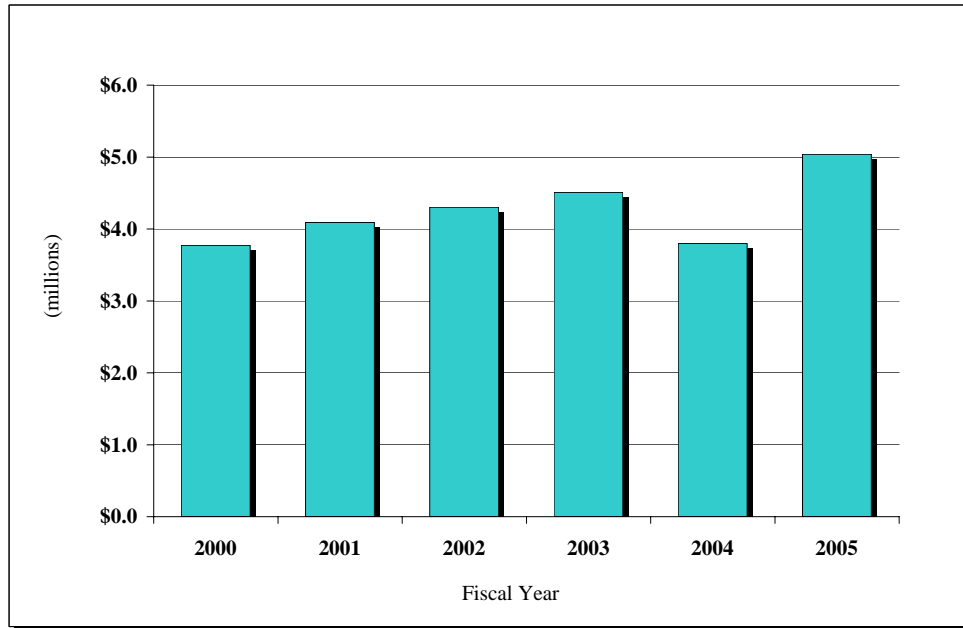
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$49,124,538	-4.0%
2001	\$48,784,401	-0.7%
2002	\$48,040,207	-1.5%
2003	\$129,249,741	169.0%
2004	\$119,789,045	-7.3%
2005	\$118,979,280	-0.7%

## Tobacco Products Tax to State General Fund after Refunds

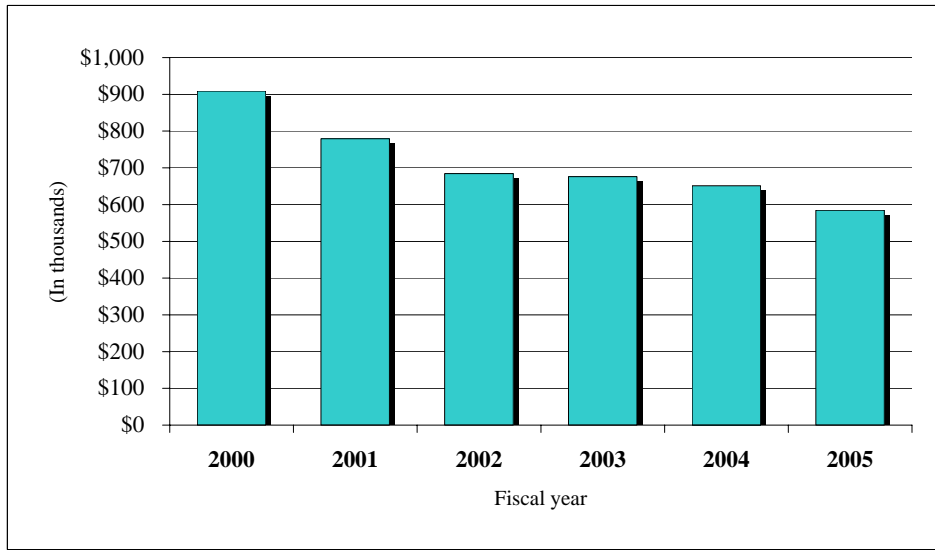
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$3,773,422	12.0%
2001	\$4,091,692	8.4%
2002	\$4,301,982	5.1%
2003	\$4,509,937	4.8%
2004	\$4,797,229	6.4%
2005	\$5,038,551	5.0%

## Bingo Enforcement Tax Gross Collections

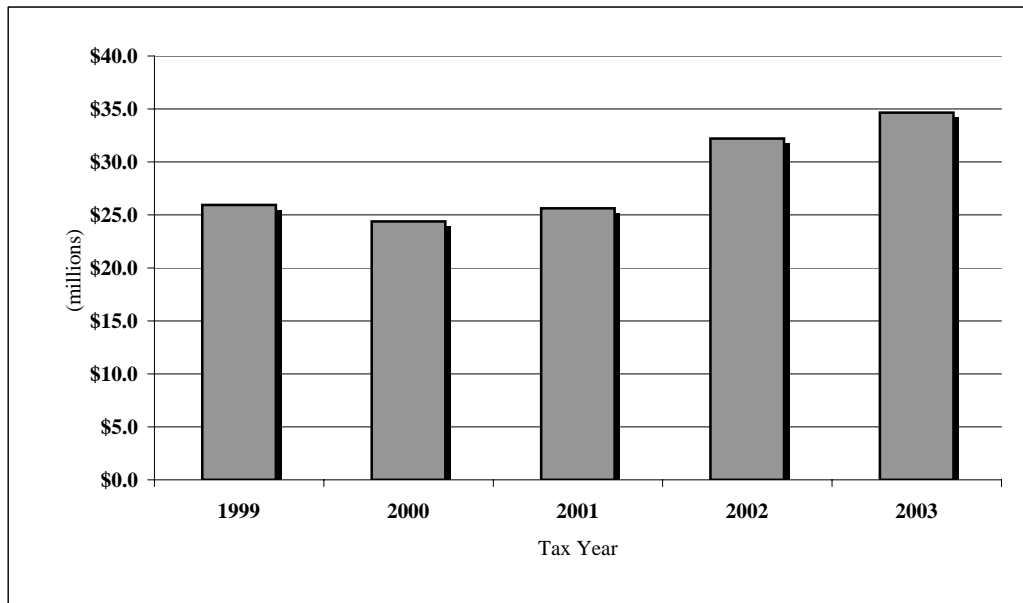
The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$909,198	-7.1%
2001	\$779,077	-14.3%
2002	\$684,277	-12.2%
2003	\$675,890	-1.2%
2004	\$651,472	-3.6%
2005	\$584,511	-10.3%

## Food Sales Tax Credits

Effective in Calendar Year 2003, claimants with a Kansas adjusted gross income of \$0 to \$13,150, or \$13,150 to \$26,300 qualify for a refund of \$72 or \$36, respectively, per claimant and for each dependent residing in the household. During the legislative session of 2000, a bill amended the food sales tax refund program to require that two kinds of tax-exempt income - public sector pension income and interest on governmental debt - be added to the Kansas Adjusted Gross Income for purposes of determining eligibility.

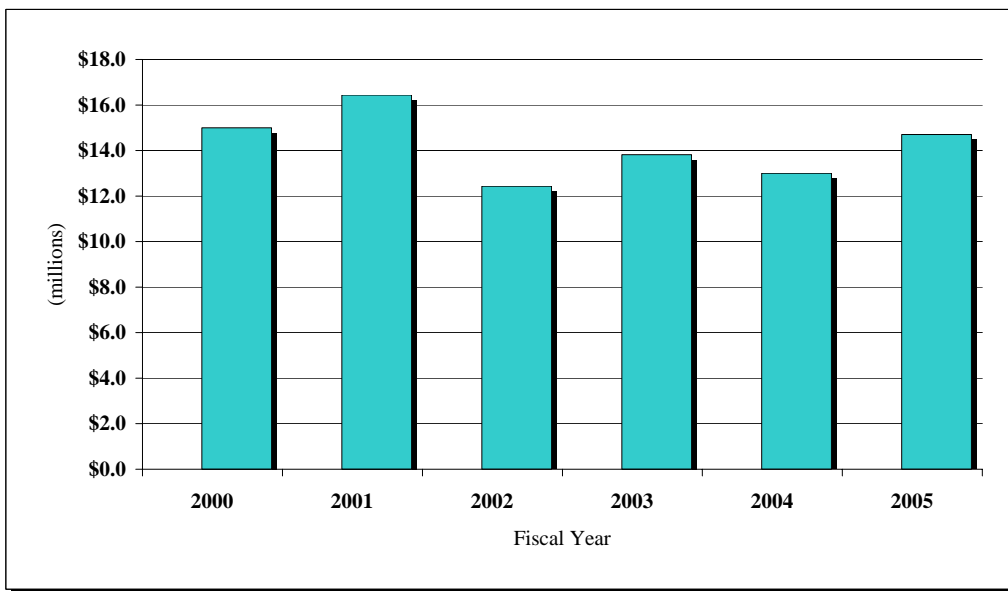


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
1999	264,769	\$25,941,717	9.9%
2000	248,132	\$24,383,797	-6.0%
2001	260,173	\$25,621,048	5.1%
2002	269,659	\$32,212,000	25.7%
2003	289,744	\$34,647,528	7.6%

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

## Homestead Property Tax Refunds

Kansas residents with a household income of \$25,000 and less who are either 55 years of age or older, blind or totally and permanently disabled or have a child under the age of 18 living at the residence, are eligible to receive a homestead property tax refund. Beginning in Calendar Year 1998 and reflected in the Fiscal Year 1998 data, the household income limitation was increased from \$17,200 to \$25,000 and includes renters who may now claim twenty as opposed to fifteen percent of their rent as property tax payments. The maximum refund amount remains at \$600 and decreases as household income increases. Previous-year filers may be prequalified in late November or early December and have their refund directed to the county for payment of all or a portion of their first-half real estate property taxes which are due December 20th. During the legislative session of 2000, a bill was passed that expanded the Homestead Property Tax Refund Act by allowing social security disability payments to be excluded from the definition of income in determining eligibility for the program.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2000	65,329	\$14,997,936	9.1%
2001	78,732	\$16,440,725	9.6%
2002	69,939	\$12,432,320	-24.4%
2003	75,745	\$13,817,807	11.1%
2004	73,501	\$13,003,522	-5.9%
2005	77,784	\$14,702,645	13.1%

**Compliance Management - Audit  
Assessments by Tax Type**

The Compliance Management - Audit Section 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 2003		Fiscal Year 2004		Fiscal Year 2005	
		Number	Amount	Number	Amount	Number	Amount
<b>Corporate Income</b>	Assessments	49	\$49,389,576	47	\$21,600,486	51	\$46,587,986
	Refunds	*	*	8	(\$2,096,671)	*	*
	Total - Net	*	*	55	\$19,503,815	*	*
<b>Individual Income</b>	Assessments	7	\$226,091	6	\$180,071	33	\$5,153,447
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	7	\$2,260	6	\$180,071	33	\$5,153,447
<b>Retailers' Sales</b>	Assessments	392	\$13,197,773	524	\$42,947,970	426	\$14,301,513
	Refunds	41	(\$7,575,674)	41	(\$8,428,351)	83	(\$2,567,574)
	Total - Net	433	\$5,622,099	565	\$34,519,619	509	\$11,733,939
<b>Retailers' Use</b>	Assessments	49	\$420,054	44	\$1,516,031	23	\$630,763
	Refunds	7	(\$3,580,606)	6	(\$170,469)	21	(\$2,334,034)
	Total - Net	56	(\$3,160,552)	50	\$1,345,562	44	(\$1,703,271)
<b>Consumers' Use</b>	Assessments	250	\$8,994,277	768	\$24,556,596	497	\$4,904,859
	Refunds	13	(\$2,781,756)	18	(\$15,954,581)	29	(\$2,828,051)
	Total - Net	263	\$6,212,521	786	\$8,602,015	526	\$2,076,808
<b>Retail Liquor Excise</b>	Assessments	38	334,988	28	\$351,335	13	\$219,680
	Refunds	*	*	0	\$0	*	*
	Total - Net	*	*	28	\$351,335	*	*
<b>Liquor Enforcement</b>	Assessments	6	\$63,140	*	*	7	\$258,250
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	6	\$63,140	*	*	7	\$258,250
<b>Interstate &amp; IFTA Motor Fuel</b>	Assessments	155	\$212,659	78	\$189,784	108	\$214,736
	Refunds	10	(\$1,528)	5	(\$3,244)	8	\$3,523
	Total - Net	165	\$211,131	83	\$186,540	116	\$211,213
<b>Mineral Tax</b>	Assessments	5	\$94,068	*	*	6	\$5,912,598
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	5	\$94,068	*	*	6	\$5,912,598
<b>Other Taxes</b>	Assessments	43	\$694,446	33	\$1,087,859	33	\$883,139
	Refunds	7	(\$1,843,726)	*	*	5	(\$254,860)
	Total - Net	50	(\$1,149,280)	*	*	38	\$628,279
<b>TOTALS</b>	Assessments	994	\$73,627,072	1528	\$92,430,132	1197	\$79,066,971
	Refunds	77	(\$15,783,100)	79	(\$26,653,461)	146	(\$7,988,042)
	Total - Net	<b>1071</b>	<b>\$57,843,972</b>	<b>1607</b>	<b>\$65,776,671</b>	<b>1343</b>	<b>\$71,078,929</b>

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

**Compliance Management - Audit**  
**Cash Collections by Tax Type**

The Compliance Management - Audit Section 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.

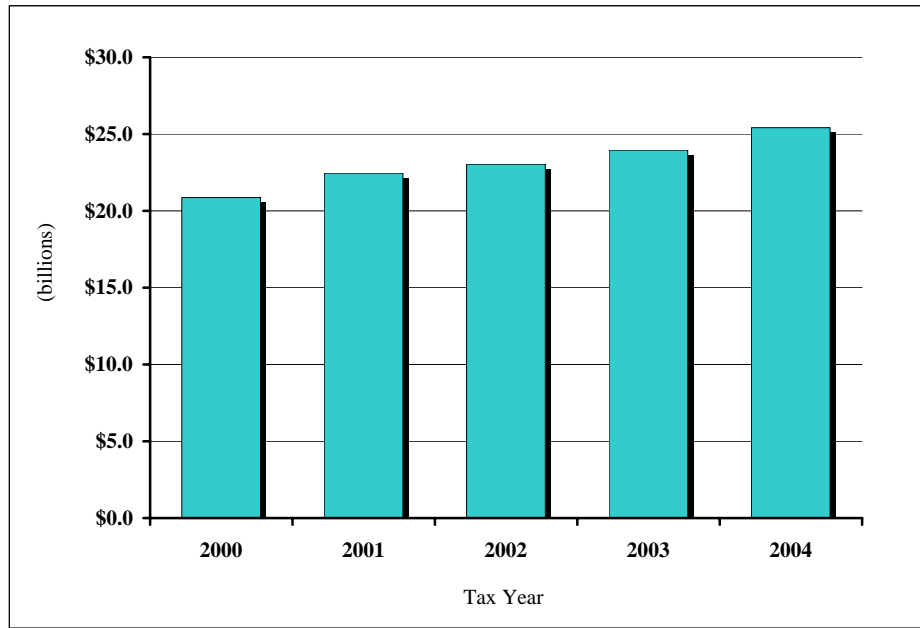
Beginning in Fiscal Year 2000 the table format includes number, amount of collections and refunds for each tax type.

Tax Type		Fiscal Year 2003		Fiscal Year 2004		Fiscal Year 2005	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	48	\$31,720,682	36	\$12,344,606	36	\$19,563,606
	Refunds	*	*	5	(\$12,258,714)	5	(\$172,689)
	Total - Net	*	*	41	\$85,892	41	\$19,390,917
Retailers' Sales	Amount Collected	321	\$9,607,308	433	\$4,552,019	434	\$9,155,843
	Refunds	40	(\$2,005,980)	42	(\$12,624,030)	41	(\$9,290,513)
	Total - Net	361	\$7,601,328	475	(\$8,072,011)	475	(\$134,670)
Retailers' Use	Amount Collected	50	\$979,040	43	\$96,432	44	\$277,283
	Refunds	6	(\$3,352,744)	8	(\$413,706)	7	(\$408,066)
	Total - Net	56	(\$2,373,704)	51	(\$317,274)	51	(\$130,783)
Consumers' Use	Amount Collected	230	\$5,293,321	668	\$3,626,428	669	\$5,303,792
	Refunds	10	(\$942,900)	16	(\$18,237,029)	15	(\$17,098,604)
	Total - Net	240	\$4,350,421	684	-\$14,610,601	684	(\$11,794,812)
Retail Liquor Excise	Amount Collected	22	\$130,510	29	\$277,201	29	\$335,191
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	29	\$277,201	29	\$335,191
Liquor Enforcement	Amount Collected	*	*	*	*	*	*
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	*	*	*	*
Interstate & IFTA Motor Fuel	Amount Collected	145	\$162,251	74	\$56,857	74	\$65,610
	Refunds	12	(\$1,815)	5	(\$3,244)	5	(\$3,244)
	Total - Net	157	\$160,436	79	\$53,613	79	\$62,366
Mineral Tax	Amount Collected	5	\$94,068	*	*	*	*
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	5	\$94,068	*	*	*	*
Vehicle Rental Excise	Amount Collected	0	\$0	*	*	*	*
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	0	\$0	*	*	*	*
Other Taxes	Amount Collected	41	\$174,723	22	\$45,546	22	\$66,793
	Refunds	6	(\$1,843,536)	*	*	*	*
	Total - Net	47	(\$1,668,813)	*	*	*	*
TOTALS	Amount Collected	862	\$48,161,903	1305	\$20,999,089	1308	\$34,768,118
	Refunds	74	(\$8,146,975)	77	(\$43,536,868)	74	(\$26,973,261)
	Total - Net	936	\$40,014,928	1382	(\$22,537,779)	1382	\$7,794,857

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



## Statewide Assessed Property Values



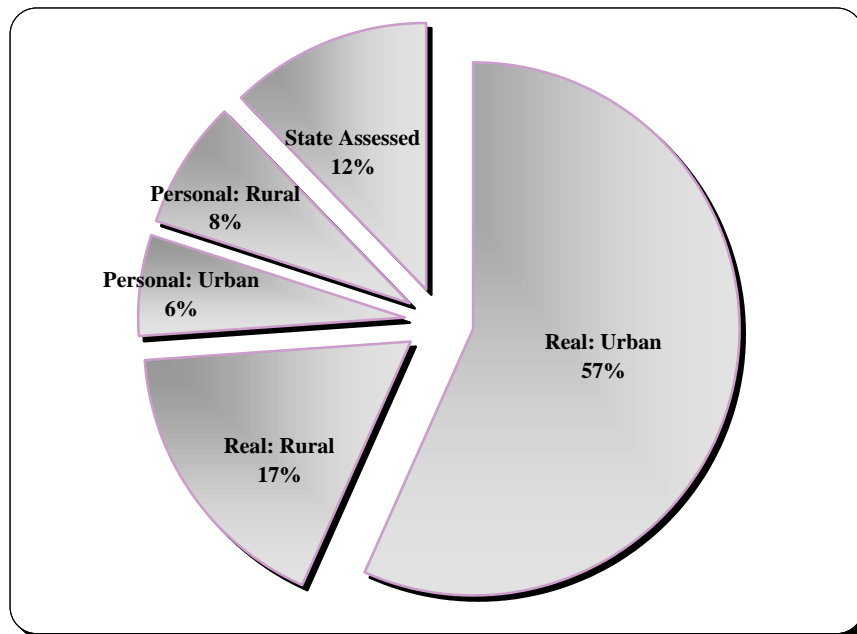
### Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2000	\$20,874,511,185	6.5%
2001	\$22,458,553,785	7.6%
2002	\$23,034,627,672	2.6%
2003	\$23,966,804,608	4.0%
2004	\$25,420,740,390	6.1%

## Assessed Valuation by Property Type, Tax Years 2003 and 2004

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 2004



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2003</u>	<u>Assessed Valuation Tax Year 2004</u>	<u>Percent Change</u>	<u>2004 Percent Total</u>
Locally Assessed:				
Real: Urban	\$13,662,318,609	\$14,417,522,490	5.5%	56.7%
Real: Rural	\$4,168,567,933	\$4,338,853,578	4.1%	17.1%
Personal: Urban	\$1,621,924,800	\$1,589,904,709	-2.0%	6.3%
Personal: Rural	\$1,610,239,028	\$1,997,474,317	24.0%	7.9%
State Assessed	<u>\$2,903,754,238</u>	<u>\$3,076,985,296</u>	6.0%	12.1%
Total	\$23,966,804,608	\$25,420,740,390	6.1%	100.0%

## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2003	2003	2004	2004
	Assessed <u>Valuation</u>	Percent <u>Total</u>	Assessed <u>Valuation</u>	Percent <u>Total</u>
State-Assessed	\$2,903,754,238	12.2%	\$3,076,985,296	12.1%
County-Assessed Real	\$17,830,886,542	73.1%	\$18,756,376,068	73.8%
County-Assessed Personal	<u>\$3,232,163,828</u>	<u>14.7%</u>	<u>\$3,587,379,026</u>	<u>14.1%</u>
Total	\$23,966,804,608	100.0%	\$25,420,740,390	100.0%

### Tax Year State-Assessed Property

<u>Property Category</u>	2003	2003	2004	2004
	Assessed <u>Valuation</u>	Percent <u>Total</u>	Assessed <u>Valuation</u>	Percent <u>Total</u>
Telephone	\$605,961,726	21.9%	\$613,446,673	19.9%
Water Plants and Barge Lines	\$362,096	0.0%	\$398,396	0.0%
Electric Power Companies	\$1,395,339,911	47.4%	\$1,462,319,448	47.5%
Pipeline Companies	\$684,593,978	23.3%	\$740,149,077	24.1%
Stored Gas Companies	\$0	NA	\$35,978,110	1.2%
Railroad Companies	<u>\$217,496,527</u>	<u>7.3%</u>	<u>\$224,693,592</u>	<u>7.3%</u>
Total	\$2,903,754,238	100.0%	\$3,076,985,296	100.0%

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

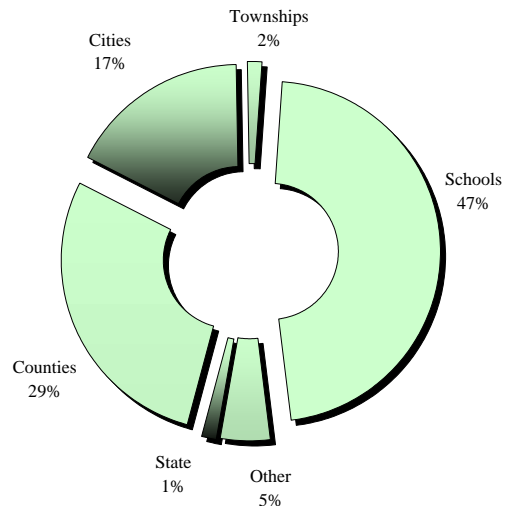
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
1999	\$2,076.0	\$29.6	\$2,105.6	7.2%
2000	\$2,272.5	\$31.3	\$2,303.8	9.4%
2001	\$2,508.8	\$33.7	\$2,542.4	10.4%
2002	\$2,616.8	\$34.6	\$2,651.4	4.3%
2003	\$2,742.3	\$35.9	\$2,778.2	4.8%
2004	\$2,925.5	\$38.1	\$2,963.6	6.7%

Tax Year 2004 Total General Property Taxes, by Taxing District

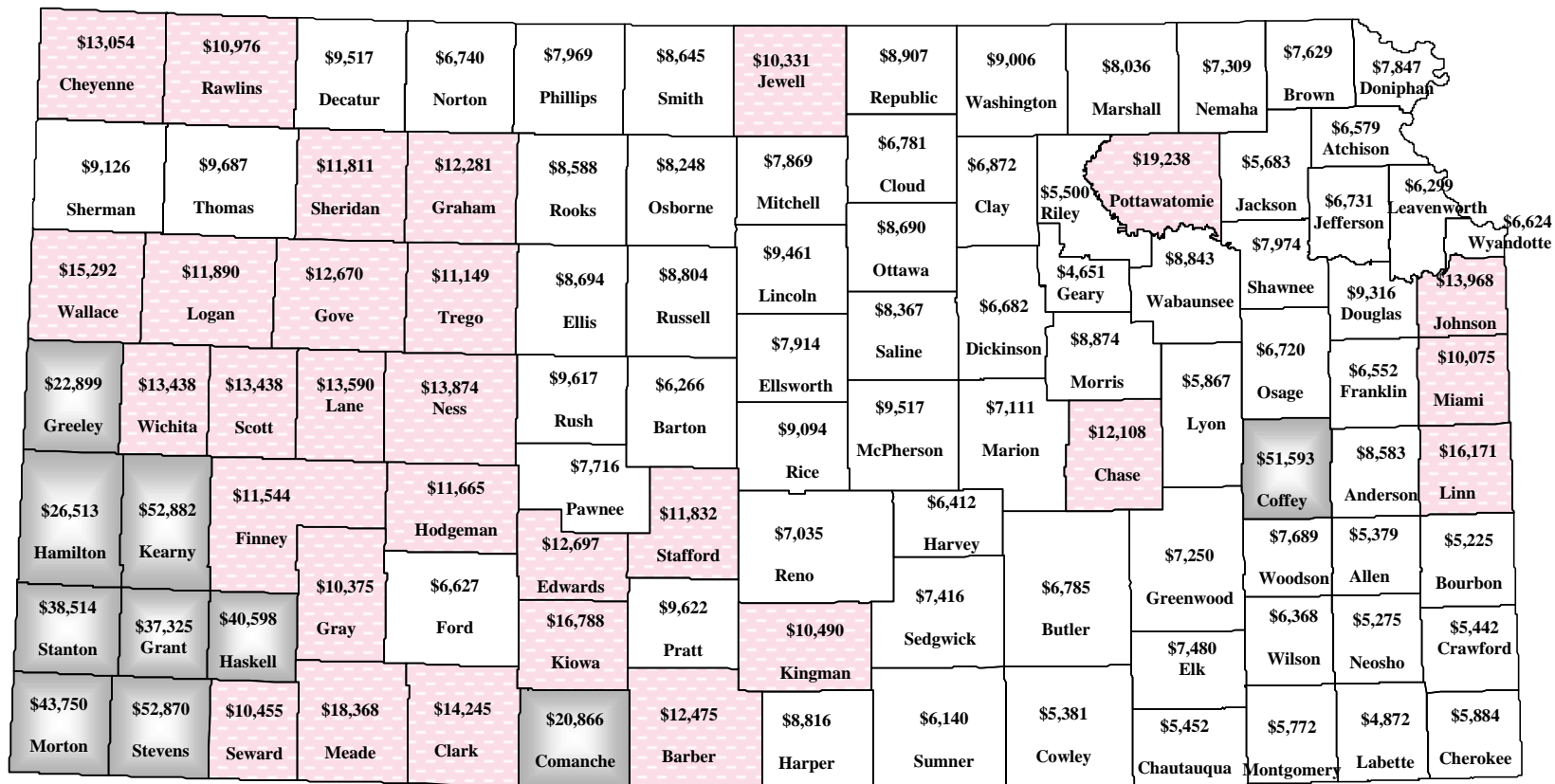
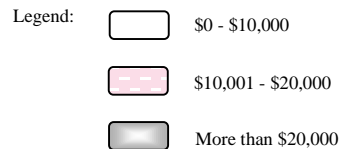
Taxing District	Amount	Percent Total
State	\$38,097,510	1.3%
Counties	\$846,215,224	28.6%
Cities	\$506,778,709	17.1%
Townships	\$43,830,669	1.5%
Schools	\$1,386,821,221	46.8%
Other	\$141,812,578	4.8%
<b>*Total</b>	<b>\$2,963,555,911</b>	<b>100.0%</b>
Total Local	\$2,925,458,401	98.7%
Total State	\$38,097,510	1.3%
<b>*Total</b>	<b>\$2,963,555,911</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 69).

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

# Total Assessed Value of Property Per Capita, 2004



**Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2002 through 2004**

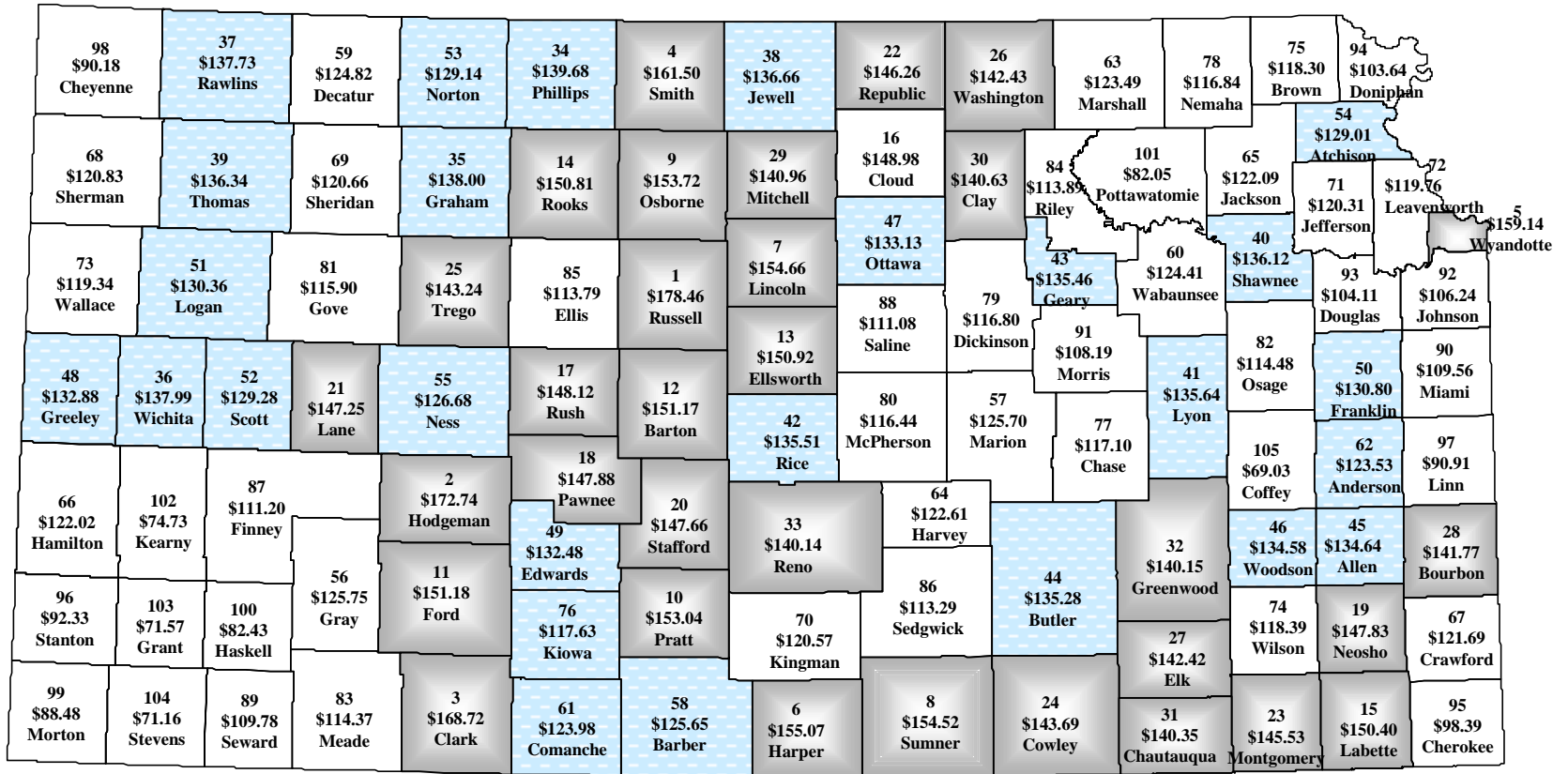
<u>County</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>County</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Allen	129.19	134.87	134.64	Logan	134.94	135.75	130.36
Anderson	127.67	128.42	123.53	Lyon	130.35	133.69	135.64
Atchison	120.41	130.04	129.01	Marion	124.68	124.87	125.70
Barber	134.00	136.61	125.65	Marshall	120.83	120.80	123.49
Barton	150.01	150.74	151.17	McPherson	116.80	119.11	116.44
Bourbon	138.61	144.55	141.77	Meade	106.44	110.93	114.37
Brown	109.49	116.22	118.30	Miami	109.35	108.77	109.56
Butler	135.74	134.36	135.28	Mitchell	133.64	133.45	140.96
Chase	116.66	117.26	117.10	Montgomery	147.39	147.65	145.53
Chautauqua	132.94	133.02	140.35	Morris	107.55	105.40	108.19
Cherokee	93.84	97.20	98.39	Morton	91.25	93.80	88.48
Cheyenne	90.74	95.46	90.18	Nemaha	113.27	118.03	116.84
Clark	151.93	160.75	168.72	Neosho	152.94	151.76	147.83
Clay	133.56	138.26	140.63	Ness	133.83	131.00	126.68
Cloud	150.13	149.16	148.98	Norton	129.60	132.96	129.14
Coffey	68.63	68.99	69.03	Osage	105.18	106.38	114.48
Comanche	119.55	125.90	123.98	Osborne	142.26	143.44	153.72
Cowley	134.33	141.29	143.69	Ottawa	128.21	124.26	133.13
Crawford	109.19	113.31	121.69	Pawnee	149.91	151.75	147.88
Decatur	122.23	126.55	124.82	Phillips	138.54	139.91	139.68
Dickinson	119.11	116.23	116.80	Pottawatomie	79.66	81.10	82.05
Doniphan	97.15	104.41	103.64	Pratt	151.42	158.39	153.04
Douglas	102.74	104.83	104.11	Rawlins	139.06	144.06	137.73
Edwards	130.25	134.42	132.48	Reno	135.99	141.11	140.14
Elk	126.83	145.06	142.42	Republic	145.13	146.36	146.26
Ellis	118.16	114.45	113.79	Rice	147.02	143.53	135.51
Ellsworth	147.23	151.75	150.92	Riley	119.98	113.32	113.89
Finney	112.73	120.41	111.20	Rooks	154.32	163.70	150.81
Ford	156.22	149.82	151.18	Rush	144.53	149.39	148.12
Franklin	125.96	128.87	130.80	Russell	152.08	160.25	178.46
Geary	133.96	132.17	135.46	Saline	104.59	106.82	111.08
Gove	108.76	107.62	115.90	Scott	128.97	129.56	129.28
Graham	143.82	145.83	138.00	Sedgwick	113.33	112.62	113.29
Grant	79.26	78.95	71.57	Seward	106.93	118.32	109.78
Gray	123.34	123.93	125.75	Shawnee	132.96	132.28	136.12
Greeley	130.84	123.84	132.88	Sheridan	116.35	116.00	120.66
Greenwood	137.92	139.16	140.15	Sherman	112.38	119.30	120.83
Hamilton	120.57	128.52	122.02	Smith	138.52	146.34	161.50
Harper	161.95	161.90	155.07	Stafford	148.21	150.52	147.66
Harvey	119.40	119.67	122.61	Stanton	90.90	97.72	92.33
Haskell	85.41	88.36	82.43	Stevens	66.22	72.06	71.16
Hodgeman	150.88	161.68	172.74	Sumner	147.77	153.38	154.52
Jackson	115.60	116.41	122.09	Thomas	128.78	136.57	136.34
Jefferson	120.59	119.43	120.31	Trego	132.35	135.60	143.24
Jewell	127.95	136.64	136.66	Wabaunsee	116.47	123.50	124.41
Johnson	103.70	103.03	106.24	Wallace	102.14	112.84	119.34
Kearny	78.42	85.14	74.73	Washington	138.91	139.12	142.43
Kingman	125.42	124.13	120.57	Wichita	133.17	137.61	137.99
Kiowa	118.06	125.96	117.63	Wilson	118.87	119.37	118.39
Labette	138.55	146.63	150.40	Woodson	123.58	130.35	134.58
Lane	141.59	146.49	147.25	Wyandotte	165.25	158.14	159.14
Leavenworth	122.19	121.01	119.76				
Lincoln	155.47	152.99	154.66	Statewide	115.10	115.95	116.68
Linn	90.86	91.94	90.91				

### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2004

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 2003	Property Taxes Tax Year 2004	Percent Change	County	Property Taxes Tax Year 2003	Property Taxes Tax Year 2004	Percent Change
Allen	\$9,624,824	\$10,072,400	4.7%	Logan	\$4,287,846	\$4,425,227	3.2%
Anderson	\$7,694,148	\$8,702,054	13.1%	Lyon	\$26,912,788	\$28,495,167	5.9%
Atchison	\$13,501,943	\$14,209,670	5.2%	Marion	\$11,420,447	\$11,887,284	4.1%
Barber	\$7,433,967	\$7,890,769	6.1%	Marshall	\$10,010,061	\$10,507,377	5.0%
Barton	\$25,309,434	\$26,017,235	2.8%	McPherson	\$31,310,062	\$32,521,060	3.9%
Bourbon	\$10,969,680	\$11,174,869	1.9%	Meade	\$9,847,273	\$9,793,554	-0.5%
Brown	\$8,717,776	\$9,423,450	8.1%	Miami	\$29,563,472	\$32,218,114	9.0%
Butler	\$52,401,565	\$56,107,146	7.1%	Mitchell	\$6,846,865	\$7,439,674	8.7%
Chase	\$4,146,249	\$4,405,453	6.3%	Montgomery	\$28,394,722	\$29,346,281	3.4%
Chautauqua	\$2,993,585	\$3,202,061	7.0%	Morris	\$5,428,375	\$5,755,827	6.0%
Cherokee	\$11,846,844	\$12,629,538	6.6%	Morton	\$11,840,759	\$12,839,515	8.4%
Cheyenne	\$3,432,148	\$3,478,870	1.4%	Nemaha	\$8,775,774	\$8,967,005	2.2%
Clark	\$5,115,626	\$5,607,217	9.6%	Neosho	\$12,645,594	\$12,929,945	2.2%
Clay	\$7,889,668	\$8,285,707	5.0%	Ness	\$5,357,844	\$5,550,665	3.6%
Cloud	\$9,728,620	\$9,959,228	2.4%	Norton	\$5,068,132	\$5,044,472	-0.5%
Coffey	\$30,471,138	\$31,394,575	3.0%	Osage	\$11,354,626	\$12,911,527	13.7%
Comanche	\$4,446,880	\$4,954,142	11.4%	Osborne	\$4,657,286	\$5,298,272	13.8%
Cowley	\$28,877,371	\$27,728,547	-4.0%	Ottawa	\$6,458,506	\$7,146,244	10.6%
Crawford	\$22,820,079	\$25,428,756	11.4%	Pawnee	\$7,719,798	\$7,754,609	0.5%
Decatur	\$3,820,847	\$3,914,054	2.4%	Phillips	\$6,136,741	\$6,297,098	2.6%
Dickinson	\$14,247,750	\$15,028,936	5.5%	Pottawatomie	\$27,484,282	\$29,541,562	7.5%
Doniphan	\$6,298,532	\$6,627,277	5.2%	Pratt	\$13,013,717	\$13,896,380	6.8%
Douglas	\$93,964,615	\$99,879,678	6.3%	Rawlins	\$4,253,954	\$4,297,878	1.0%
Edwards	\$5,394,444	\$5,508,799	2.1%	Reno	\$61,222,722	\$62,927,228	2.8%
Elk	\$3,130,142	\$3,373,933	7.8%	Republic	\$6,746,334	\$6,913,684	2.5%
Ellis	\$25,349,556	\$26,918,386	6.2%	Rice	\$12,593,516	\$12,831,102	1.9%
Ellsworth	\$7,289,982	\$7,580,816	4.0%	Riley	\$35,998,539	\$39,018,532	8.4%
Finney	\$44,398,243	\$50,288,289	13.3%	Rooks	\$6,930,567	\$7,015,519	1.2%
Ford	\$30,896,993	\$33,075,754	7.1%	Rush	\$4,790,759	\$4,869,068	1.6%
Franklin	\$20,420,200	\$21,887,643	7.2%	Russell	\$9,091,826	\$10,851,697	19.4%
Geary	\$15,293,408	\$16,577,281	8.4%	Saline	\$46,297,292	\$49,945,408	7.9%
Gove	\$3,853,522	\$4,273,279	10.9%	Scott	\$8,130,797	\$8,349,532	2.7%
Graham	\$4,461,766	\$4,758,859	6.7%	Sedgwick	\$370,794,859	\$388,942,334	4.9%
Grant	\$20,603,507	\$20,688,048	0.4%	Seward	\$23,315,180	\$26,502,429	13.7%
Gray	\$7,749,517	\$7,909,695	2.1%	Shawnee	\$171,047,328	\$185,504,706	8.5%
Greeley	\$3,615,758	\$4,320,873	19.5%	Sheridan	\$3,568,693	\$3,793,917	6.3%
Greenwood	\$7,531,148	\$7,604,912	1.0%	Sherman	\$6,669,549	\$6,921,597	3.8%
Hamilton	\$7,098,365	\$8,624,683	21.5%	Smith	\$5,164,666	\$5,837,208	13.0%
Harper	\$8,325,407	\$8,484,066	1.9%	Stafford	\$7,966,412	\$8,017,707	0.6%
Harvey	\$25,134,925	\$26,338,677	4.8%	Stanton	\$8,098,599	\$8,548,281	5.6%
Haskell	\$12,177,682	\$14,209,605	16.7%	Stevens	\$17,523,707	\$20,273,333	15.7%
Hodgeman	\$3,991,409	\$4,334,144	8.6%	Sumner	\$22,843,150	\$23,959,471	4.9%
Jackson	\$8,192,370	\$9,030,876	10.2%	Thomas	\$9,867,422	\$10,476,992	6.2%
Jefferson	\$14,281,683	\$15,222,988	6.6%	Trego	\$4,529,839	\$4,955,342	9.4%
Jewell	\$4,666,461	\$4,846,694	3.9%	Wabaunsee	\$7,013,456	\$7,445,367	6.2%
Johnson	\$666,928,615	\$721,925,721	8.2%	Wallace	\$2,839,323	\$2,958,179	4.2%
Kearny	\$159,356,078	\$181,421,633	13.6%	Washington	\$7,475,669	\$7,864,470	5.2%
Kingman	\$9,772,070	\$10,602,087	8.5%	Wichita	\$4,454,038	\$4,537,479	1.9%
Kiowa	\$6,212,440	\$6,224,782	0.2%	Wilson	\$7,071,753	\$7,599,587	7.5%
Labette	\$15,480,737	\$16,308,320	5.3%	Woodson	\$3,566,063	\$3,756,940	5.4%
Lane	\$3,640,006	\$3,894,161	7.0%	Wyandotte	\$157,034,282	\$165,605,204	5.5%
Leavenworth	\$50,379,003	\$53,969,579	7.1%				
Lincoln	\$4,784,073	\$5,118,715	7.0%				
Linn	\$13,991,646	\$14,292,441	2.1%	Total	\$2,778,207,194	2,963,544,950	6.7%



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

County	12/31/2003	12/31/2003	12/30/2004	12/30/2004	Percent	Percent
	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>	<u>Change</u>	<u>Change</u>
Allen	\$1,301,012	\$13,121,918	\$1,474,998	\$13,508,172	13.4%	2.9%
Anderson	\$795,994	\$7,851,511	\$877,592	\$8,150,762	10.3%	3.8%
Atchison	\$1,510,607	\$14,864,228	\$1,557,455	\$15,511,108	3.1%	4.4%
Barber	\$618,570	\$5,579,790	\$649,155	\$5,694,438	4.9%	2.1%
Barton	\$3,621,309	\$28,773,199	\$3,789,947	\$29,150,525	4.7%	1.3%
Bourbon	\$1,543,585	\$13,464,861	\$1,571,740	\$13,251,670	1.8%	-1.6%
Brown	\$867,946	\$9,638,167	\$887,498	\$9,916,738	2.3%	2.9%
Butler	\$7,322,891	\$64,186,904	\$7,678,042	\$66,335,841	4.8%	3.3%
Chase	\$263,192	\$3,005,536	\$298,024	\$3,083,211	13.2%	2.6%
Chautauqua	\$404,968	\$3,646,649	\$448,582	\$3,971,831	10.8%	8.9%
Cherokee	\$1,413,217	\$20,764,889	\$1,567,342	\$21,227,058	10.9%	2.2%
Cheyenne	\$222,037	\$3,924,991	\$270,734	\$3,827,392	21.9%	-2.5%
Clark	\$346,314	\$2,732,106	\$358,620	\$2,718,201	3.6%	-0.5%
Clay	\$925,014	\$8,094,703	\$968,829	\$8,531,733	4.7%	5.4%
Cloud	\$1,107,935	\$8,834,931	\$1,195,611	\$9,187,958	7.9%	4.0%
Coffey	\$499,773	\$11,637,511	\$570,639	\$11,735,025	14.2%	0.8%
Comanche	\$224,860	\$2,230,937	\$233,437	\$2,344,828	3.8%	5.1%
Cowley	\$3,592,423	\$31,714,177	\$3,668,839	\$32,089,071	2.1%	1.2%
Crawford	\$2,942,160	\$33,784,924	\$3,137,014	\$35,171,468	6.6%	4.1%
Decatur	\$350,502	\$3,501,414	\$361,631	\$3,537,360	3.2%	1.0%
Dickinson	\$1,754,188	\$19,950,732	\$2,026,512	\$20,446,891	15.5%	2.5%
Doniphan	\$535,694	\$7,543,505	\$591,523	\$7,666,682	10.4%	1.6%
Douglas	\$8,032,149	\$93,339,553	\$7,979,106	\$96,438,225	-0.7%	3.3%
Edwards	\$409,428	\$3,766,106	\$422,920	\$3,836,042	3.3%	1.9%
Elk	\$284,756	\$2,804,065	\$311,939	\$2,919,884	9.5%	4.1%
Ellis	\$2,718,213	\$29,064,651	\$2,891,475	\$29,455,854	6.4%	1.3%
Ellsworth	\$800,662	\$6,038,090	\$806,519	\$6,339,163	0.7%	5.0%
Finney	\$3,130,828	\$34,725,634	\$3,208,016	\$34,593,744	2.5%	-0.4%
Ford	\$3,546,318	\$27,751,792	\$3,798,994	\$27,888,862	7.1%	0.5%
Franklin	\$2,631,094	\$25,045,156	\$2,724,111	\$25,709,591	3.5%	2.7%
Geary	\$2,067,754	\$18,546,538	\$2,209,173	\$19,385,679	6.8%	4.5%
Gove	\$299,177	\$3,721,703	\$327,520	\$3,689,819	9.5%	-0.9%
Graham	\$352,837	\$2,952,140	\$375,058	\$3,029,155	6.3%	2.6%
Grant	\$585,118	\$10,528,826	\$626,558	\$10,572,136	7.1%	0.4%
Gray	\$726,504	\$7,269,475	\$785,050	\$7,596,481	8.1%	4.5%
Greeley	\$216,189	\$2,074,396	\$233,761	\$2,109,075	8.1%	1.7%
Greenwood	\$813,075	\$6,922,608	\$853,477	\$7,237,641	5.0%	4.6%
Hamilton	\$337,208	\$3,125,049	\$308,889	\$3,071,474	-8.4%	-1.7%
Harper	\$851,132	\$6,522,683	\$942,484	\$6,639,458	10.7%	1.8%
Harvey	\$2,970,720	\$31,371,452	\$3,191,078	\$32,102,106	7.4%	2.3%
Haskell	\$367,497	\$5,742,049	\$360,470	\$5,511,181	-1.9%	-4.0%
Hodgeman	\$283,198	\$2,261,168	\$299,065	\$2,285,118	5.6%	1.1%
Jackson	\$1,150,636	\$12,488,183	\$1,262,768	\$13,209,578	9.7%	5.8%
Jefferson	\$2,060,150	\$20,285,644	\$2,108,559	\$20,961,489	2.3%	3.3%
Jewell	\$389,991	\$3,562,531	\$407,165	\$3,771,616	4.4%	5.9%
Johnson	\$60,268,859	\$739,386,265	\$63,741,429	\$761,555,444	5.8%	3.0%
Kearny	\$297,595	\$5,678,428	\$324,056	\$5,547,105	8.9%	-2.3%
Kingman	\$993,130	\$9,223,493	\$1,007,499	\$9,556,639	1.4%	3.6%
Kiowa	\$398,577	\$4,019,091	\$394,401	\$4,021,873	-1.0%	0.1%
Labette	\$2,142,682	\$18,782,935	\$2,282,768	\$19,255,743	6.5%	2.5%
Lane	\$293,063	\$2,477,057	\$288,471	\$2,372,468	-1.6%	-4.2%
Leavenworth	\$7,026,334	\$67,536,871	\$7,279,077	\$71,228,016	3.6%	5.5%
Lincoln	\$405,379	\$3,053,953	\$419,033	\$3,093,131	3.4%	1.3%

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

<u>County</u>	12/31/2003	12/31/2003	12/30/2004	12/30/2004	Percent	Percent
	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>	<u>Change</u>	<u>Change</u>
Linn	\$766,602	\$11,680,314	\$858,596	\$12,116,969	12.0%	3.7%
Logan	\$329,644	\$3,235,605	\$382,424	\$3,327,275	16.0%	2.8%
Lyon	\$3,224,076	\$29,985,021	\$3,418,483	\$30,978,781	6.0%	3.3%
Marion	\$1,188,262	\$11,578,908	\$1,250,873	\$11,949,605	5.3%	3.2%
Marshall	\$1,078,186	\$11,246,802	\$1,155,005	\$11,454,856	7.1%	1.8%
McPherson	\$2,956,088	\$31,218,586	\$3,140,881	\$32,446,778	6.3%	3.9%
Meade	\$444,712	\$5,042,604	\$457,229	\$5,289,859	2.8%	4.9%
Miami	\$3,368,855	\$36,721,768	\$3,515,917	\$39,350,376	4.4%	7.2%
Mitchell	\$840,507	\$7,442,727	\$873,978	\$7,690,419	4.0%	3.3%
Montgomery	\$3,716,172	\$29,695,402	\$3,879,846	\$30,455,488	4.4%	2.6%
Morris	\$549,988	\$6,343,791	\$567,193	\$6,478,352	3.1%	2.1%
Morton	\$267,007	\$4,401,186	\$299,368	\$4,201,775	12.1%	-4.5%
Nemaha	\$1,026,544	\$10,981,081	\$1,051,179	\$11,270,279	2.4%	2.6%
Neosho	\$1,996,088	\$15,679,453	\$2,156,026	\$16,218,039	8.0%	3.4%
Ness	\$434,903	\$4,252,831	\$490,316	\$4,307,518	12.7%	1.3%
Norton	\$591,658	\$5,012,181	\$570,998	\$5,209,697	-3.5%	3.9%
Osage	\$1,474,062	\$18,017,881	\$1,544,594	\$18,132,883	4.8%	0.6%
Osborne	\$496,008	\$4,142,368	\$525,823	\$4,300,748	6.0%	3.8%
Ottawa	\$699,804	\$6,248,260	\$716,129	\$6,617,719	2.3%	5.9%
Pawnee	\$881,760	\$6,619,272	\$894,516	\$6,885,664	1.4%	4.0%
Phillips	\$636,979	\$5,707,743	\$685,545	\$5,783,237	7.6%	1.3%
Pottawatomie	\$1,303,841	\$21,759,696	\$1,364,308	\$22,868,429	4.6%	5.1%
Pratt	\$1,329,084	\$10,493,987	\$1,405,799	\$10,696,591	5.8%	1.9%
Rawlins	\$330,782	\$3,023,243	\$455,692	\$3,827,448	37.8%	26.6%
Reno	\$6,460,628	\$60,600,018	\$7,104,586	\$61,249,591	10.0%	1.1%
Republic	\$625,369	\$5,574,546	\$703,742	\$5,623,906	12.5%	0.9%
Rice	\$1,146,320	\$9,655,416	\$1,288,767	\$10,148,069	12.4%	5.1%
Riley	\$4,159,997	\$42,282,412	\$4,394,188	\$43,950,228	5.6%	3.9%
Rooks	\$685,803	\$5,361,815	\$724,833	\$5,396,433	5.7%	0.6%
Rush	\$426,012	\$3,373,411	\$444,461	\$3,569,048	4.3%	5.8%
Russell	\$961,665	\$7,612,205	\$1,020,953	\$7,729,577	6.2%	1.5%
Saline	\$5,175,216	\$56,902,396	\$5,029,879	\$59,462,565	-2.8%	4.5%
Scott	\$629,116	\$6,624,509	\$720,629	\$6,613,400	14.5%	-0.2%
Sedgwick	\$44,736,765	\$471,166,255	\$45,169,150	\$483,967,273	1.0%	2.7%
Seward	\$1,748,110	\$20,365,225	\$1,827,285	\$21,018,975	4.5%	3.2%
Shawnee	\$19,288,557	\$169,504,164	\$19,917,469	\$176,323,205	3.3%	4.0%
Sheridan	\$327,918	\$3,514,025	\$352,945	\$3,662,999	7.6%	4.2%
Sherman	\$631,526	\$7,126,066	\$671,111	\$7,264,600	6.3%	1.9%
Smith	\$474,114	\$4,328,264	\$522,035	\$4,404,648	10.1%	1.8%
Stafford	\$588,491	\$4,689,318	\$608,004	\$4,742,176	3.3%	1.1%
Stanton	\$231,662	\$3,411,654	\$248,062	\$3,498,607	7.1%	2.5%
Stevens	\$317,849	\$7,582,626	\$354,988	\$7,680,721	11.7%	1.3%
Sumner	\$2,857,662	\$23,293,261	\$3,038,186	\$23,778,364	6.3%	2.1%
Thomas	\$876,775	\$8,870,561	\$975,333	\$8,966,020	11.2%	1.1%
Trego	\$376,998	\$3,365,092	\$406,097	\$3,614,607	7.7%	7.4%
Wabaunsee	\$684,854	\$7,203,301	\$742,042	\$7,691,712	8.4%	6.8%
Wallace	\$167,545	\$2,081,482	\$174,271	\$2,121,680	4.0%	1.9%
Washington	\$698,141	\$5,911,448	\$734,513	\$6,176,885	5.2%	4.5%
Wichita	\$292,264	\$2,863,728	\$332,891	\$2,941,382	13.9%	2.7%
Wilson	\$929,258	\$9,328,212	\$968,995	\$9,800,304	4.3%	5.1%
Woodson	\$364,677	\$3,626,567	\$384,894	\$3,716,064	5.5%	2.5%
Wyandotte	<u>\$17,185,969</u>	<u>\$115,997,579</u>	<u>\$17,317,781</u>	<u>\$119,231,515</u>	0.8%	2.8%
Total	\$281,995,318	\$2,901,661,434	\$294,193,465	\$2,988,245,092	4.3%	3.0%

## Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2004

### Vehicle Registration Fees \*\*

<b>Automobiles</b>		
0 - 3000 lbs	\$30.00	
3001 - 3999 lbs	\$30.00	
4000 - 4500 lbs	\$30.00	
over 4500 lbs	\$40.00	
<b>County Registrations</b>		
Regular Truck - gross weight to:		
12M	\$40.00	
16M	\$102.00	
20M	\$132.00	
24M	\$197.00	
26M	\$312.00	
30M	\$312.00	
36M	\$375.00	
42M	\$475.00	
48M	\$605.00	
54M	\$805.00	
60M	\$1,010.00	
66M	\$1,210.00	
74M	\$1,535.00	
80M	\$1,735.00	
85M	\$1,935.00	
Local, 6000 Mile & Custom Harvest Trucks to:		
16M	\$62.00	
20M	\$102.00	
24M	\$132.00	
26M	\$177.00	
30M	\$177.00	
36M	\$215.00	
42M	\$245.00	
48M	\$315.00	
54M	\$415.00	
60M	\$480.00	
66M	\$580.00	
74M	\$760.00	
80M	\$890.00	
85M	\$1,010.00	
Farm Truck - gross weight to:		
16M	\$37.00	
20M	\$42.00	
24M	\$52.00	
26M	\$72.00	
54M	\$75.00	
60M	\$190.00	
66M	\$370.00	
85M	\$610.00	
County Qtrr Pay	1/4 of annual fee	
County 72 Hour	\$26.00	
County 30 Day	varies by weight	

### Vehicle Registration Fees (cont.) \*\*

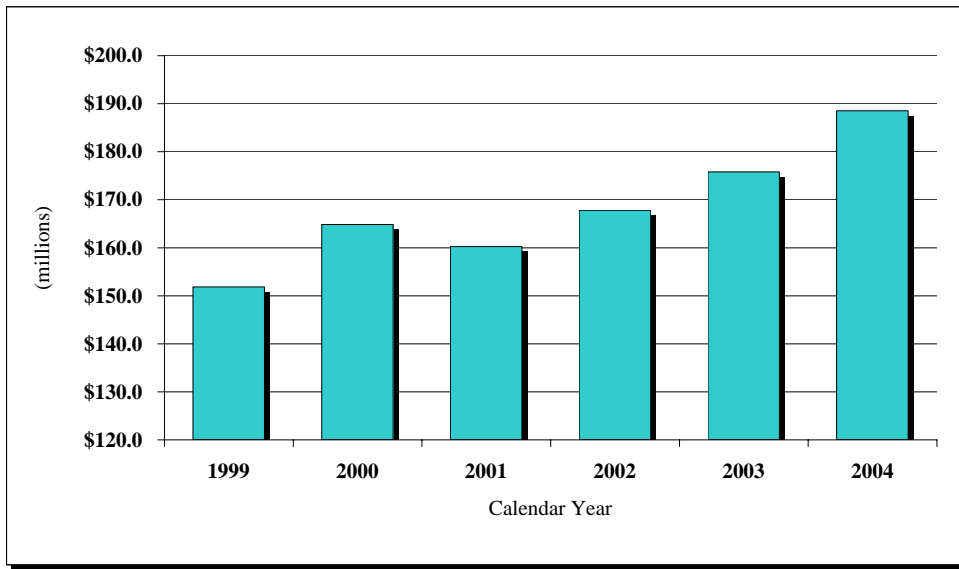
Urban Buses: 8-30 passengers	\$15.00
31 - 39 passengers	\$30.00
over 39 passengers	\$60.00
Transit Authorities	\$2.00
Trailers:	
8M	\$15.00
12M	\$25.00
Over 12M	\$35.00
Drive-Away, first	\$44.00
Drive-Away, others	\$18.00
Antique, Regular	\$40.00
Antique, Personalized	\$40.00
Amateur Radio	\$1.00 + standard fee
Special Interest	\$26.00
National Guard	standard fee
Pearl Harbor Survivor	standard fee
Disabled	standard fee
Purple Heart	standard fee
Veteran	standard fee
Educational Institution	varies
Disabled Veteran, Ex-POW	free
Medal of Honor	free
Veterans	standard fee
Motorcycles	\$16.00
Motor Bikes	\$11.00
Dealer, full-privilege	\$350.00
Dealer, regular, first	\$275.00
Dealer, regular, others	\$25.00
Personalized (one-time)	\$40.00
<b><u>Interstate</u></b>	
72 Hour	\$26.00
30 Day	varies by weight
Apportioned & Qtrr	varies by weight
Job Hunter's Permit	\$26.00
Modified Cab Card	\$1.00
Replacement Cab Card	\$3.00
<b><u>Driver License Fees</u></b>	
Class A/B *	\$28.00
Class C*	\$22.00
Class M*	\$16.50
CDL Class A, B or C*	\$22.00
CDL Endorsements/each	\$10.00
CDL Instruction Permit*	\$9.00
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)/	\$8.00
Handicapped ID Card *	
Penalty	\$1.00
Photo	\$4.00

\* 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 \$3.00 county fee; and for new plates add a 50¢ reflector fee.

## Total Vehicle Revenue Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$151,861,729	1.5%
2000	\$164,837,197	8.5%
2001	\$160,252,256	-2.8%
2002	\$167,818,587	4.7%
2003	\$175,821,903	4.8%
2004	\$188,535,174	7.2%

## Vehicle Revenue Collections Calendar Year 2004

### Vehicle Revenue Collections by Source by Calendar Year

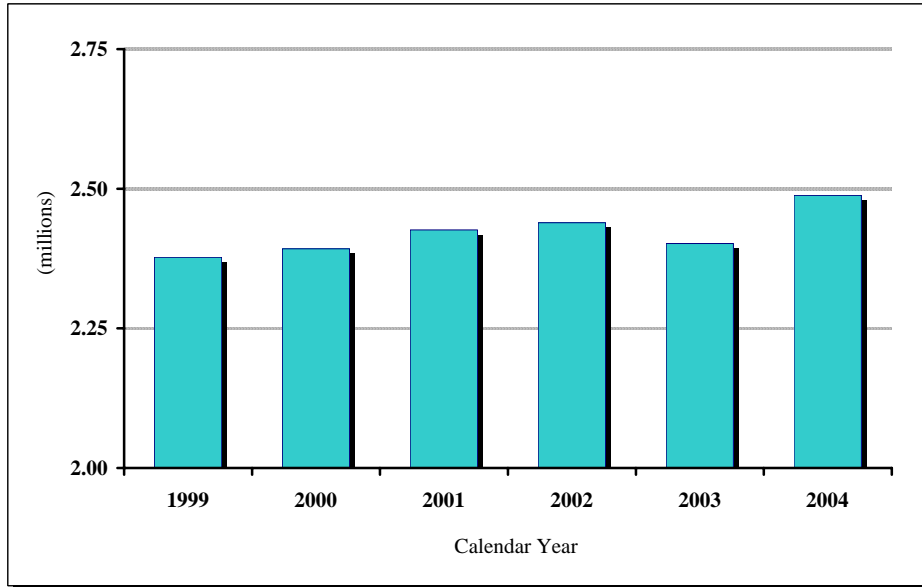
<u>Source</u>	<u>CY 2004 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$132,113,859	70.1%
Interstate Apportioned	\$39,153,989	20.8%
Driver License	\$16,618,470	8.8%
Motor Carrier Inspection	<u>\$648,854</u>	<u>0.3%</u>
Total	\$188,535,172	100.0%

### Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2004 Collection</u>	<u>Percent Total</u>
State Highway	\$159,056,482	84.4%
County Funds	\$14,016,984	7.4%
Driver Safety	\$2,879,190	1.5%
Refunds	\$345,810	0.2%
Motorcycle Safety	\$115,950	0.06%
Other	<u>\$12,120,756</u>	<u>6.4%</u>
Total	\$188,535,172	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>
1999	2,377,252	4.3%
2000	2,392,577	0.6%
2001	2,426,213	1.4%
2002	2,439,041	0.5%
2003	2,401,843	-1.5%
2004	2,488,284	3.6%

## Motor Vehicle Registrations by Type, Calendar Years 2003 and 2004

### Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2003</u>	Calendar Year <u>2004</u>	Percent Change
Automobiles	1,389,193	1,420,210	2.2%
Trucks	675,270	701,601	3.9%
Trailers	100,624	119,592	18.9%
Motorcycles	51,130	56,019	9.6%
Motorized Bicycles	5,226	5,659	8.3%
RV <sup>1</sup>	13,641	13,561	-0.6%
Special Registration	<u>166,759</u>	<u>171,642</u>	2.9%
Total	2,401,843	2,488,284	3.6%

### Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2003</u>	Percent Total <u>2004</u>
Automobiles	57.84%	57.08%
Trucks	28.11%	28.20%
Trailers	4.19%	4.81%
Motorcycles	2.13%	2.25%
Motorized Bicycles	0.22%	0.23%
RV <sup>1</sup>	0.57%	0.54%
Special Registration	6.94%	6.90%
Total	100.0%	100.0%

*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 2004**

<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	6,577	5,321	753	301	51	100	957	14,060
Anderson	3,884	3,723	590	132	37	49	708	9,123
Atchison	7,968	5,479	1,108	279	18	79	1,110	16,041
Barber	2,472	2,702	408	161	23	29	282	6,077
Barton	14,237	9,637	1,983	606	59	204	1,841	28,567
Bourbon	7,085	4,907	701	306	26	65	868	13,958
Brown	5,266	3,964	950	276	24	40	792	11,312
Butler	29,778	18,239	2,876	1,504	169	478	4,480	57,524
Chase	1,455	1,648	290	65	6	19	227	3,710
Chautauqua	1,766	2,381	282	71	2	40	221	4,763
Cherokee	9,277	7,924	1,129	464	22	101	1,707	20,624
Cheyenne	1,647	1,791	436	74	3	23	204	4,178
Clark	1,130	1,161	182	61	6	26	171	2,737
Clay	4,398	3,533	729	185	27	82	709	9,663
Cloud	4,602	3,955	787	244	38	63	689	10,378
Coffey	4,654	4,252	824	272	27	72	706	10,807
Comanche	878	1,134	189	46	2	7	110	2,366
Cowley	16,592	11,253	1,472	810	87	274	2,323	32,811
Crawford	17,261	10,651	1,318	809	85	136	2,408	32,668
Decatur	1,889	2,149	591	78	12	33	185	4,937
Dickinson	9,781	7,360	1,296	540	46	127	1,594	20,744
Doniphan	3,753	3,416	850	169	7	43	561	8,799
Douglas	49,713	15,755	2,686	1,534	225	318	4,884	75,115
Edwards	1,721	1,914	373	71	10	30	167	4,286
Elk	1,434	1,908	237	42	5	16	226	3,868
Ellis	13,773	8,416	1,636	700	118	151	1,734	26,528
Ellsworth	3,067	2,776	676	175	39	36	493	7,262
Finney	16,596	9,495	1,846	663	64	189	1,926	30,779
Ford	13,971	8,414	1,310	503	37	157	1,533	25,925
Franklin	12,842	8,643	1,527	667	88	184	1,676	25,627
Geary	15,436	5,447	718	607	34	126	2,373	24,741
Gove	1,679	2,119	536	70	21	41	266	4,732
Graham	1,611	1,626	367	77	23	50	205	3,959
Grant	3,610	3,402	914	222	20	45	345	8,558
Gray	2,599	3,219	671	146	6	43	295	6,979
Greeley	740	1,063	245	36	2	20	97	2,203
Greenwood	3,488	3,847	659	103	32	43	587	8,759
Hamilton	1,130	1,387	345	73	6	22	193	3,156
Harper	3,110	3,041	560	168	33	46	464	7,422
Harvey	18,100	9,138	1,512	879	133	223	1,962	31,947
Haskell	2,107	2,397	551	101	14	26	208	5,404
Hodgeman	1,048	1,603	267	47	2	19	122	3,108
Jackson	6,682	5,497	1,163	310	27	94	990	14,763
Jefferson	10,184	7,521	1,671	557	28	150	1,308	21,419
Jewell	1,996	2,424	784	103	7	41	338	5,693
Johnson	314,090	62,432	8,671	9,038	477	1,098	24,280	420,086
Kearny	1,928	2,083	509	88	8	32	291	4,939
Kingman	4,342	4,316	870	193	14	59	683	10,477
Kiowa	1,545	1,770	372	72	5	28	176	3,968
Labette	10,204	7,502	703	466	48	128	1,520	20,571
Lane	1,071	1,366	287	52	19	35	129	2,959
Leavenworth	32,523	16,236	2,995	1,723	61	371	5,929	59,838
Lincoln	1,741	1,994	458	62	9	21	250	4,535
Linn	5,063	4,689	942	258	22	88	791	11,853
Logan	1,590	1,673	388	100	14	26	168	3,959
Lyon	16,133	9,887	1,268	611	73	160	1,741	29,873
Marion	6,590	5,365	897	313	93	69	892	14,219
Marshall	5,798	4,976	1,064	253	37	63	903	13,094
McPherson	15,377	10,053	2,146	975	129	177	2,301	31,158



**Motor Vehicle Registrations by County, Calendar Year 2004**

<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	2,157	2,258	408	85	7	53	238	5,206
Miami	16,108	10,974	2,651	858	47	217	2,189	33,044
Mitchell	3,597	3,775	906	199	27	62	479	9,045
Montgomery	16,127	10,739	956	746	90	184	2,157	30,999
Morris	2,950	2,962	550	128	26	41	498	7,155
Morton	1,605	1,674	249	59	5	22	171	3,785
Nemaha	5,554	4,667	1,207	262	30	33	639	12,392
Neosho	7,841	6,603	1,003	412	42	100	1,002	17,003
Ness	1,831	2,679	631	116	12	39	263	5,571
Norton	2,848	2,747	786	134	10	42	364	6,931
Osage	8,902	6,539	1,187	425	71	169	1,426	18,719
Osborne	2,232	2,579	607	124	10	29	280	5,861
Ottawa	3,250	3,122	621	155	28	42	445	7,663
Pawnee	3,296	2,619	609	182	10	40	443	7,199
Phillips	3,232	3,230	971	217	33	55	397	8,135
Pottawatomie	10,422	7,603	1,607	501	37	147	1,354	21,671
Pratt	4,790	3,988	795	229	22	78	567	10,469
Rawlins	1,615	1,910	394	98	12	24	160	4,213
Reno	32,237	17,615	2,590	1,737	150	430	3,762	58,521
Republic	2,904	3,066	675	140	29	49	386	7,249
Rice	4,935	3,918	773	242	29	99	742	10,738
Riley	22,293	8,494	1,343	861	140	179	2,904	36,214
Rooks	2,805	2,857	655	158	21	67	503	7,066
Rush	1,953	2,048	372	76	17	21	256	4,743
Russell	3,746	3,363	715	168	34	61	566	8,653
Saline	28,373	14,065	2,424	1,319	195	368	4,131	50,875
Scott	2,527	2,588	582	154	9	36	333	6,229
Sedgwick	238,958	91,916	11,518	8,405	1,036	2,256	30,193	384,282
Seward	9,870	5,281	817	287	49	99	966	17,369
Shawnee	91,687	33,060	5,413	3,303	285	879	12,867	147,494
Sheridan	1,584	1,938	537	78	39	27	218	4,421
Sherman	3,189	2,812	678	219	34	56	316	7,304
Smith	2,334	2,597	783	73	28	43	320	6,178
Stafford	2,374	2,714	667	113	11	41	258	6,178
Stanton	1,190	1,358	286	75	1	28	119	3,057
Stevens	2,603	2,666	691	185	10	41	334	6,530
Sumner	12,338	9,471	1,298	597	78	198	1,788	25,768
Thomas	3,975	3,746	981	257	22	70	461	9,512
Trego	1,850	2,027	500	119	28	41	317	4,882
Wabaunsee	3,701	3,258	605	168	1	44	520	8,297
Wallace	908	1,324	340	48	2	15	80	2,717
Washington	3,170	3,336	822	137	7	31	682	8,185
Wichita	1,196	1,714	373	52	0	13	117	3,465
Wilson	4,811	4,532	683	272	28	54	783	11,163
Woodson	1,810	2,074	352	73	16	21	281	4,627
Wyandotte	71,550	25,121	3,413	2,262	81	402	9,068	111,897

Total 1,420,210 701,601 119,592 56,019 5,659 13,561 171,642 2,488,284

Kansas Based Active I.R.P. Registrations in 2004 3,047

Kansas Based Plates Issued Under IRP Proration in 2004 22,877

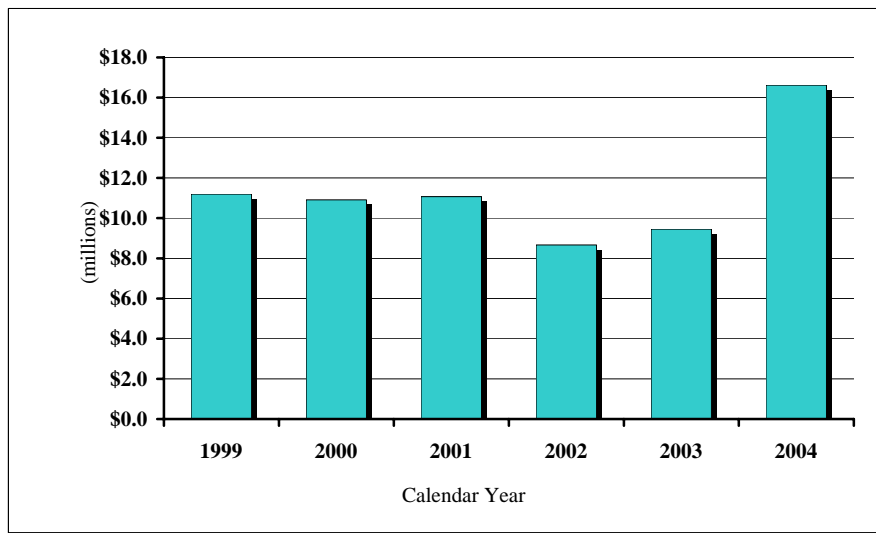
\*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.

\*\* 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. This legislation is partially responsible for the Calendar year 1997, 1998, and 1999 increases. 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>
1999	\$11,199,279	9.4%
2000	\$10,911,617	-2.6%
2001	\$11,073,725	1.5%
2002	\$8,667,918	-21.7%
2003	\$9,454,201	9.1%
2004	\$16,618,470	75.8%

## Driver Licenses by Age and License Class, Calendar Year 2004

### Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2004</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	33,264	1.7%
16 - 24	324,565	16.1%
25 - 49	907,729	45.1%
50 - 64	439,552	21.8%
65 and over	<u>307,900</u>	15.3%
Total by Age	2,013,010	100.0%

### Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2004</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	128,943	6.4%
Class A & B	26,936	1.3%
Class C	1,697,216	84.3%
Class M	<u>159,915</u>	7.9%
Total	2,013,010	100.0%

\* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

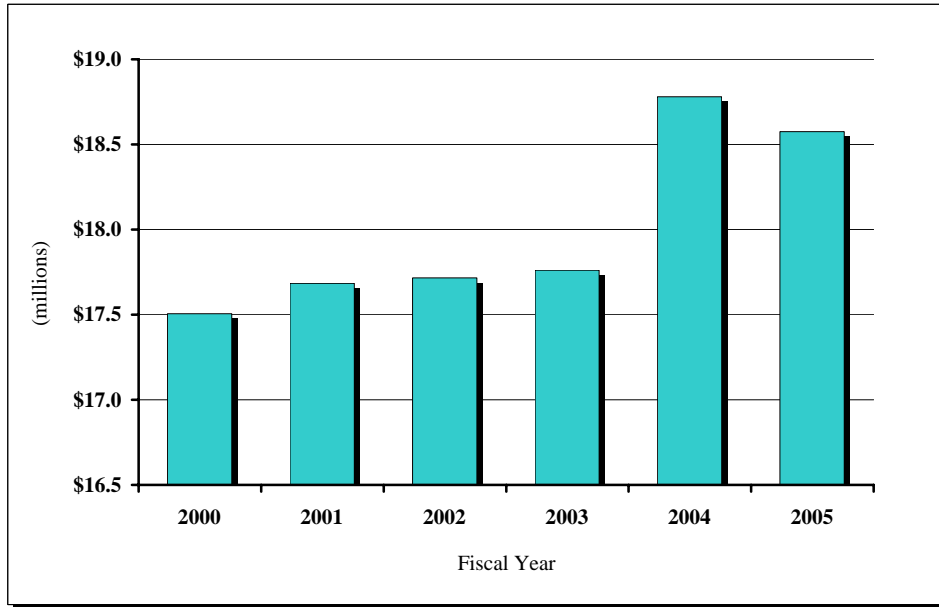
Class C: regular automobile

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

## Gallonge Tax Receipts by Components and Fiscal Year

### Gross Gallonge Tax by Components

	Fiscal Year <u>2004</u>	Fiscal Year <u>2005</u>	Percent <u>Change</u>
Alcohol and Spirits	\$7,715,839	\$7,616,528	-1.3%
Fortified and Light Wine	\$924,389	\$875,297	-5.3%
Strong Beer	\$7,974,565	\$8,006,076	0.4%
Cereal Malt Beverage	<u>\$2,164,832</u>	<u>\$2,076,927</u>	-4.1%
Total	\$18,779,625	\$18,574,828	-1.1%

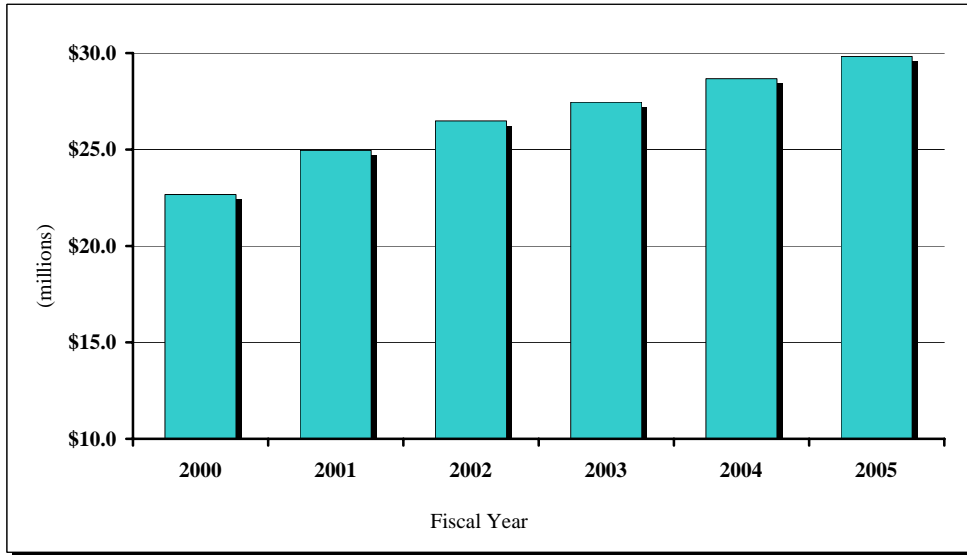


### Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$17,506,071	2.6%
2001	\$17,684,625	1.0%
2002	\$17,716,661	0.2%
2003	\$17,760,697	0.2%
2004	\$18,779,625	5.7%
2005	\$18,574,828	-1.1%

## Liquor Excise Tax Gross Receipts

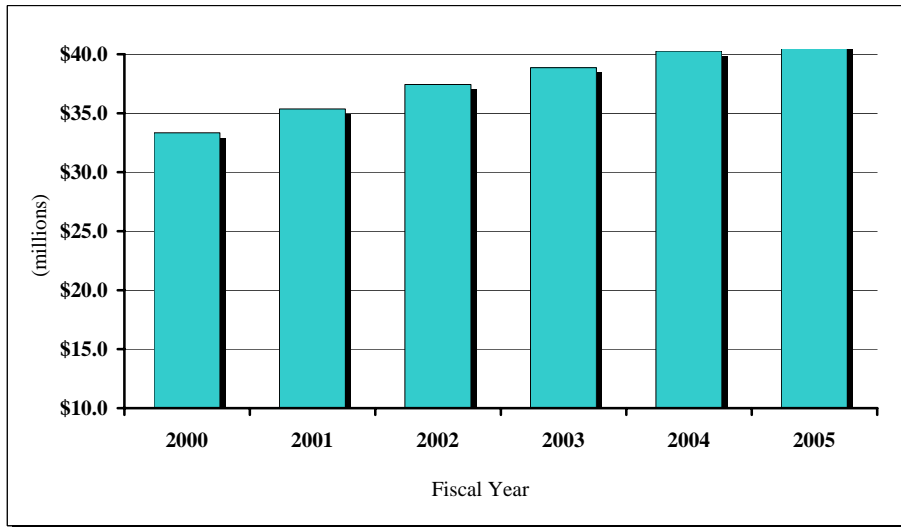
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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>
2000	\$22,666,573	3.7%
2001	\$24,955,471	10.1%
2002	\$26,483,710	6.1%
2003	\$27,450,972	3.7%
2004	\$28,672,690	4.5%
2005	\$29,826,910	4.0%

## 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>
2000	\$33,335,568	8.2%
2001	\$35,356,154	6.1%
2002	\$37,435,563	5.9%
2003	\$38,859,323	3.8%
2004	\$40,272,868	3.6%
2005	\$41,924,949	4.1%

## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2005 Total Liquor Taxes and Fees

	Fiscal Year <u>2005</u>	Percent <u>Total</u>
Gallonage Tax	\$18,574,828	19.9%
Liquor Excise Tax	\$29,826,910	31.9%
Liquor Enforcement Tax	\$41,924,949	44.8%
Fees and Fines	<u>\$3,195,117</u>	<u>3.4%</u>
Total	\$93,521,804	100.0%

### Alcoholic Beverage Licenses Issued

Retail Liquor Stores	713
Spirits Distributors	7
Wine Distributors	10
Beer Distributors	44
Class A Vets, Frat'l Club	239
Class A Social Club 500+	18
Class A Social Club <500	60
Class B Private Clubs	152
Drinking Establishments	1,485
Caterers	26
Hotels	34
Drinking Establishments/Caterers	78
Hotel/Caterers	15
Farm Wineries	14
Farm Winery Outlet	6
Microbreweries	10
 Total	 2,911

# Kansas Liquor-by-the-Drink November 2004

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.

