

STATE OF KANSAS



DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

**FISCAL YEAR ENDING
JUNE 30, 2007**

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DEPARTMENT OFFICIALS

JANUARY 2008

Joan Wagnon
Secretary of Revenue

SECRETARIAT STAFF

Resource Management
Jim Conant, Director

Legal Services
Jim Bartle, General Counsel

Office of Policy and Research
Richard Cram, Director

Information Services
Tim Blevins, Chief Information Officer

Internal Audit
Nick Kramer, Manager

Audit Services
Mike Boekhaus, Audit Administrator

DIVISIONS AND SUPPORTING BUREAUS

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

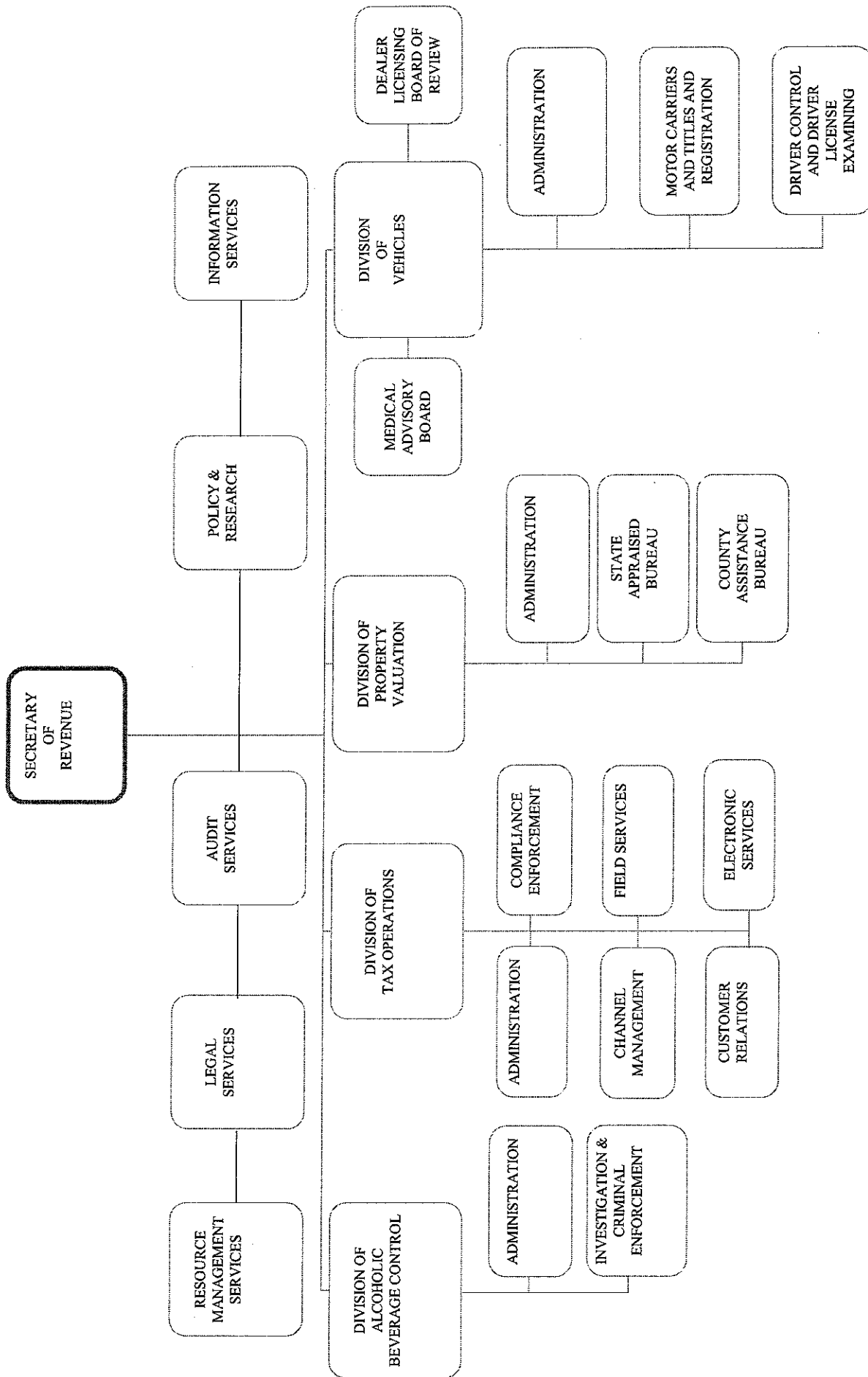
Division of Tax Operations
Steve Stotts, Director
Channel Management
Ken Rakestraw, Chief Channel Management Officer
Customer Relations
Rick Clelland, Chief Customer Relations Officer
Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer
Electronic Services
Gary Centlivre, Chief Electronics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

Division of Property Valuation
Mark Beck, Director
Tony Folsom, Deputy Director
State Appraised
County Assistance

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

ORGANIZATION CHART
KANSAS DEPARTMENT OF REVENUE

January 1, 2008



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) 296- 6127
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
Property Valuation Division	(785) 296-	2365	Driver License Examination	(785) 296- 3963
Secretary of Revenue's Office	(785) 296-	3041	Driver License Examination, Burlingame	(785) 266- 7380
Taxation	(785) 368-	8222	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296-	6461	Electronic Filing	(785) 296- 4066
Vehicles	(785) 296-	3601	Environmental Assurance Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296-	3613	Fiduciary	(785) 368- 8222
			Food Sales Tax Refund Unit	(785) 368- 8222
Taxpayer Advocates	(785) 296-	2473	Homestead Tax Refund Unit	(785) 368- 8222
	(785) 296-	8458	Individual Income Estimated Tax	(785) 368- 8222
			Individual Income Tax	(785) 368- 8222
For registration to remit taxes:			Inheritance Tax	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368-	8222	Intangibles Tax	(785) 368- 8222
			Liquor Enforcement Tax	(785) 368- 8222
Billing and tax inquiries:			Liquor Drink Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368-	8222	Mineral Taxes	(785) 368- 8222
Refund Information Line	1(800)894-	0318	Motor Carrier Central Permit	(785) 271- 3145
			Motor Carrier Services	(785) 271- 3145
For audit inquiries:			Motor Fuel Taxes	(785) 368- 8222
Audit Services Bureau	(785) 296-	7719	Sales and Use Tax	(785) 368- 8222
			Sand Royalty	(785) 296- 3500
For legal inquiries:			Tax Appeals Section	(785) 296- 8460
Legal Services Bureau	(785) 296-	2381	Tire Excise Tax	(785) 368- 8222
			Transient Guest Tax	(785) 368- 8222
For revenue collection statistical inquiries:			Vehicle Rental Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296-	3082	Vehicle Titles and Registration	(785) 296- 3621
			Water Protection Fee	(785) 368- 8222
Department Regional Offices Telephone Numbers:			Withholding Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 631-	0296		
Wichita Audit Office	(316) 337-	6163		
Wichita Collections Office	(316) 337-	6153		
Wichita Assistance Center	(316) 337-	6140		

FAX Numbers:				
Alcoholic Beverage Control	(785) 296-	7185	Driver License: Wichita, Meridian	(316) 942- 5281
Audit Services	(785) 296-	0531	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Business Segment	(785) 296-	2073	Motor Carrier Services	(785) 271- 3283
Customer Relations-Cigarette/Liquor	(785) 291-	3968	Motor Carrier Services Central Permit	(785) 271- 3124
Customer Relations-IFTA/Motor Fuel Ref	(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

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2007

	Beer Per Gallon Alcoholic Content of 4.5%¹	Light Wine Per Gallon Alcoholic content of 12%	Cigarette Per Pack of 20	Motor Fuel Per Gallon
Colorado	\$0.08	\$0.32	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$0.36	\$0.21
Kansas	\$0.18	\$0.30	\$0.79	\$0.24
Missouri	\$0.06	\$0.30	\$0.17	\$0.17
Nebraska	\$0.31	\$0.95	\$0.64	\$0.27
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.16

Source: Federation of Tax Administrators, www.taxadmin.org/fta/rate

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2002*</u>	<u>2003*</u>	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	2005-06 <u>% change</u>	Descending	
							<u>Rank</u> <u>2005</u>	<u>Rank</u> <u>2006</u>
Colorado	\$34,014	\$34,059	\$35,621	\$37,702	\$39,587	5.0%	1	1
Iowa	\$28,071	\$28,524	\$30,645	\$31,473	\$33,017	4.9%	4	4
Kansas	\$28,955	\$29,745	\$30,902	\$32,666	\$34,744	6.4%	3	2
Missouri	\$28,362	\$29,082	\$30,240	\$31,380	\$32,793	4.5%	5	5
Nebraska	\$29,177	\$30,737	\$31,761	\$32,833	\$34,383	4.7%	2	3
Oklahoma	\$25,850	\$26,424	\$28,408	\$30,054	\$32,398	7.8%	6	6
United States	\$30,795	\$31,466	\$33,072	\$34,685	\$36,629	5.6%		

Per Capita Disposable Personal Income

	<u>2002*</u>	<u>2003*</u>	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	2005-06 <u>% change</u>	Descending	
							<u>Rank</u> <u>2005</u>	<u>Rank</u> <u>2006</u>
Colorado	\$29,939	\$30,331	\$31,805	\$33,302	\$34,711	4.2%	1	1
Iowa	\$25,265	\$25,866	\$27,904	\$28,417	\$29,647	4.3%	5	5
Kansas	\$25,803	\$26,803	\$27,927	\$29,247	\$30,856	5.5%	3	2
Missouri	\$25,277	\$26,159	\$27,322	\$28,090	\$29,181	3.9%	4	3
Nebraska	\$26,127	\$27,866	\$28,795	\$29,510	\$30,703	4.0%	2	4
Oklahoma	\$23,244	\$23,950	\$25,846	\$27,024	\$29,003	7.3%	6	6
United States	\$27,148	\$28,028	\$29,513	\$30,612	\$32,111	3.7%		

Disposable Personal Income as Percent of Personal Income

	<u>2002*</u>	<u>2003*</u>	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>
Colorado	88.0%	89.1%	89.3%	88.3%	87.7%
Iowa	90.0%	90.7%	91.1%	90.3%	89.8%
Kansas	89.1%	90.1%	90.4%	89.5%	88.8%
Missouri	89.1%	89.9%	90.4%	89.5%	89.0%
Nebraska	89.5%	90.7%	90.7%	89.9%	89.3%
Oklahoma	89.9%	90.6%	91.0%	89.9%	89.5%
United States	88.2%	89.1%	89.2%	88.3%	87.7%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2007, <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 January 2007

		Tax Rates <u>Range</u>	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			<u>Up To</u>	<u>Over</u>	<u>Single</u>	<u>Married Joint</u>	<u>Dependents</u>	<u>Single</u>	<u>Married Joint</u>
Colorado		4.63% of federal taxable income with certain modifications			-	-	-	-	-
Iowa		0.36%-8.98%	\$1,343	\$60,436	\$40	\$80	\$40	\$1,650	\$4,060
Kansas	S,M/S	3.5%-6.45%	\$15,000	\$30,000	\$2,250	\$4,500	\$2,250	\$3,000	\$6,000
	M/J	3.5%-6.45%	\$30,000	\$60,000					
Missouri		1.5%-6.0%	\$1,000	\$9,000	\$2,100	\$4,200	\$1,200	\$5,150	\$10,300
Nebraska	M/S	2.56%-6.84%	\$2,000	\$25,001	\$106	\$212	\$106	\$5,130	\$8,580
	S	2.56%-6.84%	\$2,400	\$27,001					
	M/J	2.56%-6.84%	\$4,800	\$54,001					
	HH	2.56%-6.84%	\$4,500	\$40,001					
Oklahoma	S,M/S	0.5%-6.65%	\$1,000	\$10,000	\$1,000	\$2,000	\$1,000	\$2,000	\$3,000
(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					

Source: FTA, www.taxadmin.org/fta/rate/ind_inc.html

State Individual Income Tax Rates, <http://www.taxfoundation.org/taxdata/show/228.html>

Nebraska Department of Revenue, www.revenue.state.ne.us/research/4-607/table1.pdf

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, 2006.

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.
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	4% ≤\$50,000 7.35% > \$50,000	6.25%	\$0-50,000: 5.58% \$50,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2007 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, 2006.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	5%	5.3%	4.225%	5.0%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<p><u>Monthly:</u>Tax Liability>=\$300/mo</p> <p><u>Quarterly:</u>Tax Liability<\$300/mo</p> <p><u>Annually:</u>Tax Liability<\$15/mo</p>	<p><u>Monthly:</u>Tax due>\$500/mo</p> <p><u>Quarterly:</u>Tax due=\$120 and \$6,000/yr</p> <p><u>Annually:</u>Tax Liability<\$120/yr</p>	<p><u>Monthly:</u>Tax Liability>\$3,200/yr</p> <p><u>Quarterly:</u>Tax Liability<\$3,200/yr</p> <p><u>Annually:</u>Tax Liability<\$80/yr</p>	<p><u>Monthly:</u>Tax Liability>=\$5,917 sales/mo</p> <p><u>Quarterly:</u>Tax Liability<=\$11,811 sales/qtr</p> <p><u>Annually:</u>Tax Liability<=\$1,065 in sales/qtr</p>	<p><u>Monthly:</u>Tax Liability>\$3,000/yr</p> <p><u>Quarterly:</u>Tax Liability=\$900-\$3,000/yr</p> <p><u>Annually:</u><\$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>>\$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%	1% - 2% (sls only)	0.1% - 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: 2007 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Bingo Tax						79-4704
Bingo faces	\$0.002					
Retail price - Instant	1.00%					
Car Line Tax/gross earnings		2.5%				79-907
Cigarette Tax	Package of 20	\$0.79	Package of 25	\$0.99		79-3310
Corporation Tax	total taxable income @	4.00%	plus	3.35% surtax on taxable income over \$50,000	7.350%	79-32,110(c)
Corporate Franchise Tax	0.125% of total net worth (for entities with \$100,000 or more of net worth in the state). TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more					79-5401
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
Drug Stamp Tax						79-5202
<u>Marijuana:</u>			<u>Controlled Substance:</u>			
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-	\$200/gram or portion of gram		
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-	\$2,000/50 dose unit or portion of unit		
Dry Plant -	\$0.90 per gram or portion of gram					
Environ. Fee/gallon petroleum product	\$0.01		each of two funds has maximum and minimum limits			65-34,117
Estate Tax						
TY 06 Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax"						79-15,102
TY 07 and TY 08		TY07		TY08		79-15,126
Not over \$1,000,000		Zero		Zero		
Over \$1,000,000 but not over \$2,000,000		3% of excess over \$1,000,000		1% of excess over \$1,000,000		
Over \$2,000,000 but not over \$5,000,000		\$30,000 + 6% of excess over \$2,000,000		\$10,000 + 2% of excess over \$2,000,000		
Over \$5,000,000 but not over \$10,000,000		\$210,000 + 8% of excess over \$5,000,000		\$70,000 + 5% of excess over \$5,000,000		
Over \$10,000,000		\$610,000 + 10% of excess over \$10,000,000		\$320,000 + 7% of excess over \$10,000,000		
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	
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)	10.00%		Gross receipts			79-41a02
Liquor Enforcement (Liquor Stores)	8.00%		Gross receipts			79-4101
Mineral Tax						79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit		
Gas/gross taxable value	8.00%	with	3.67%	property tax credit		
Coal/ton	\$1.00					
Motor Fuel Tax/per Gallon						
Regular Motor Fuel/gallon	\$0.24					79-34,141
Gasohol/gallon	\$0.24					79-34,141
Diesel/gallon	\$0.26					79-34,141
LP-Gas/gallon	\$0.23					79-34,141
E-85/gallon	\$0.17					79-34,141
Compress Nat Gas/120 CF = gallon	\$0.23					KAR. 92-14-9
Trip Permits/each	\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)					79-34,118
Oil Inspection Fee/barrel (50 gallons)	\$0.015/barrel					55-426
Privilege Tax						
Banks	total net income @	2.25%	plus	2.125% surtax on taxable income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25% surtax on taxable income over \$25,000	4.50%	79-1108
Property Tax (State levy) Assessed Valuation			1.5 mills			76-6b01
State School District Finance Levy			20 mills			76-6b02
Sales and Use Tax						
State Retailers Sales Tax	5.3%					79-3603
State Compensating Use Taxes	5.3%					79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-191
Sand Royalty/per ton	\$0.15/ton					70a-102
Tire Tax/per tire (New Tires)	\$0.25					65-3424d
Tobacco Tax (wholesale price)	10.00%					79-3371
Vehicle Rental Excise Tax/gross receipts	3.5%		for rentals not exceeding 28 days			79-5117
Water Protection Fee/1,000 gallons	\$0.032					82a-954
(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)						
Clean Drinking Water Fee/1,000 gallons	\$0.030					82a-2101

FY 2007 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
Cigarette & Tobacco Taxes		State General Fund				79-3387
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Drug Stamp 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
Drycleaning Environmental Surcharge		Drycleaning Facility Release Trust Fund				65-34,141
Drycleaning Solvent Fees		Drycleaning Facility Release Trust Fund				
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Estate Tax		State General Fund				79-15,100
Individual Income		State General Fund				79-32,105
						then and 2% (of withholding) to IMPACT Fund.
Liquor Gallonage Tax (d)	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
	balance	State General Fund				41-501
Liquor Enforcement Tax		State General Fund				79-4108
Liquor Excise Tax	25%	State General Fund, then				79-41a03
	70%	Local Alcoholic Liquor Fund		to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			15th of Mar, June, Sept, Dec	79-41a03
Minerals (Severance) Tax	93%	State General Fund				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
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)
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
	\$875 thousand/qrtr	Kansas Qualified Biodiesel Fuel Producer Incentive Fund			1st of Oct, Jan, April, July	79-34,156
		from State Economic Development Initiatives Fund				
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
Privilege Tax		State General Fund				79-1112
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
Property Tax - Motor Carrier		State General Fund				79-6a04, 6a10
			then	100% Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Property Tax - Motor Vehicle		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
Private Car Line Tax		Car Company Tax Fund				79-917
			then	State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
		State Water Plan Fund	25%	to counties and drainage districts, after expenses		82a-309
				2/3 of 50% is to drainage district on the river	yearly	82a-309
				1/3 of 50% to other drainage districts in county	yearly	82a-309

FY 2007 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)	FY 07: 92.8% State General Fund 7.2% State Highway Fund	FY 08: 87.7% State General Fund 12.3% State Highway Fund			79-3620, 3710
Tires Excise Tax (New Tires)	Waste Tire Management Fund				65-3424
Transient Guest	98% County/City Transient Guest Tax Fund 2% State General Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694 12-1694 12-1694
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	Beg FY 08 4.7% continues to go to State Highway Fund and remainder goes to State Water Plan Fund			82a-2101
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	50% Dealers and Mfgr Fee Fund				8-2425
Full Privilege Plates	50% County Treasurer Veh Lic Fee Fund				
Veh Dealers Regular Plates	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

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 FY 07	Sales Tax (Per cap) FY 07	Vehicle Property TY 06	Vehicle Property (Per cap) TY 06	Real/Personal Property TY 06	Real/Personal Property (Per cap) TY 06
	Individual Income Tax Liability	Tax Liability (Per cap)						
	TY 05	TY 05						
Allen	\$6,026,881	\$437	\$6,907,545	\$505	\$1,626,629	\$119	\$11,390,777	\$833
Anderson	\$3,972,394	\$486	\$3,030,842	\$376	\$897,947	\$112	\$9,085,775	\$1,129
Atchison	\$7,720,542	\$459	\$7,678,936	\$459	\$1,735,442	\$104	\$15,309,337	\$914
Barber	\$2,830,938	\$571	\$3,504,088	\$704	\$654,499	\$132	\$10,895,353	\$2,190
Barton	\$16,163,841	\$575	\$21,329,178	\$775	\$4,023,714	\$146	\$31,076,959	\$1,130
Bourbon	\$6,221,525	\$415	\$6,581,513	\$440	\$1,649,939	\$110	\$12,491,989	\$836
Brown	\$4,704,317	\$459	\$4,858,351	\$475	\$995,424	\$97	\$10,203,433	\$997
Butler	\$55,019,834	\$882	\$28,902,711	\$458	\$8,227,509	\$130	\$65,068,063	\$1,030
Chase	\$1,366,144	\$443	\$793,167	\$258	\$304,745	\$99	\$5,133,833	\$1,672
Chautauqua	\$1,672,825	\$407	\$982,555	\$249	\$474,658	\$120	\$3,857,518	\$976
Cherokee	\$6,081,030	\$282	\$5,397,445	\$252	\$1,678,134	\$78	\$14,615,708	\$681
Cheyenne	\$1,130,643	\$384	\$1,003,690	\$345	\$272,255	\$94	\$4,232,827	\$1,454
Clark	\$1,287,781	\$564	\$1,093,015	\$495	\$408,433	\$185	\$6,951,374	\$3,151
Clay	\$4,265,516	\$494	\$3,744,802	\$434	\$1,077,183	\$125	\$9,037,940	\$1,048
Cloud	\$4,104,528	\$421	\$5,831,524	\$608	\$1,200,682	\$125	\$10,853,623	\$1,131
Coffey	\$5,487,058	\$632	\$3,747,266	\$431	\$589,341	\$68	\$32,970,790	\$3,789
Comanche	\$1,089,304	\$563	\$1,086,220	\$577	\$255,644	\$136	\$6,158,794	\$3,269
Cowley	\$19,466,936	\$552	\$17,010,117	\$487	\$4,058,036	\$116	\$31,820,525	\$911
Crawford	\$17,872,993	\$468	\$20,090,060	\$528	\$3,601,735	\$95	\$27,693,373	\$728
Decatur	\$1,369,232	\$429	\$1,071,754	\$344	\$376,402	\$121	\$4,424,927	\$1,418
Dickinson	\$10,820,967	\$563	\$9,385,965	\$486	\$2,107,294	\$109	\$16,551,062	\$857
Doniphan	\$2,678,799	\$343	\$2,046,850	\$260	\$687,655	\$87	\$7,294,428	\$927
Douglas	\$78,756,242	\$765	\$66,984,615	\$597	\$8,469,450	\$76	\$125,092,263	\$1,116
Edwards	\$1,675,579	\$509	\$959,793	\$306	\$423,086	\$135	\$5,935,099	\$1,891
Elk	\$1,053,029	\$342	\$942,669	\$306	\$367,789	\$120	\$3,636,027	\$1,182
Ellis	\$18,646,820	\$697	\$27,660,262	\$1,027	\$2,936,007	\$109	\$32,312,322	\$1,200
Ellsworth	\$3,125,228	\$493	\$2,204,800	\$348	\$855,078	\$135	\$8,367,562	\$1,321
Finney	\$22,177,726	\$569	\$27,969,582	\$715	\$3,268,156	\$84	\$53,677,192	\$1,373
Ford	\$15,909,128	\$471	\$22,001,029	\$651	\$3,750,851	\$111	\$35,775,211	\$1,059
Franklin	\$15,274,442	\$582	\$12,660,089	\$478	\$2,988,000	\$113	\$24,783,133	\$935
Geary	\$9,565,209	\$389	\$18,759,710	\$776	\$2,448,054	\$101	\$22,415,116	\$927
Gove	\$1,625,417	\$588	\$1,683,542	\$619	\$367,553	\$135	\$5,047,614	\$1,855
Graham	\$1,302,842	\$479	\$1,835,439	\$686	\$383,383	\$143	\$6,986,517	\$2,610
Grant	\$4,849,830	\$644	\$5,453,434	\$722	\$583,351	\$77	\$28,842,452	\$3,819
Gray	\$4,094,239	\$699	\$2,025,341	\$346	\$836,867	\$143	\$8,361,438	\$1,429
Greeley	\$1,005,903	\$746	\$530,899	\$399	\$231,175	\$174	\$5,226,017	\$3,926
Greenwood	\$3,311,585	\$451	\$2,275,705	\$322	\$886,616	\$125	\$8,582,815	\$1,214
Hamilton	\$1,627,124	\$625	\$1,181,871	\$456	\$330,862	\$128	\$9,270,094	\$3,574
Harper	\$3,355,154	\$552	\$3,057,744	\$514	\$940,000	\$158	\$10,216,188	\$1,716
Harvey	\$22,833,860	\$675	\$17,729,526	\$527	\$3,406,412	\$101	\$26,789,442	\$796
Haskell	\$2,692,645	\$636	\$2,339,822	\$561	\$370,841	\$89	\$18,499,001	\$4,435
Hodgeman	\$872,185	\$413	\$543,883	\$263	\$352,357	\$170	\$5,414,342	\$2,614
Jackson	\$7,220,473	\$533	\$5,068,897	\$375	\$1,375,825	\$102	\$10,570,504	\$783
Jefferson	\$12,494,840	\$654	\$4,126,958	\$219	\$2,155,656	\$114	\$17,900,165	\$950
Jewell	\$1,164,001	\$347	\$829,858	\$250	\$442,802	\$133	\$5,311,254	\$1,598
Johnson	\$676,725,292	\$1,336	\$474,670,022	\$919	\$68,870,763	\$133	\$856,574,033	\$1,658
Kearny	\$2,542,073	\$563	\$1,184,592	\$265	\$318,314	\$71	\$24,465,185	\$5,474
Kingman	\$4,953,962	\$607	\$3,466,119	\$435	\$995,787	\$125	\$13,747,152	\$1,724
Kiowa	\$1,768,976	\$593	\$1,593,527	\$537	\$399,983	\$135	\$7,967,314	\$2,684
Labette	\$9,664,032	\$436	\$9,828,216	\$443	\$2,568,591	\$116	\$19,138,716	\$862
Lane	\$1,160,912	\$613	\$803,891	\$447	\$303,491	\$169	\$5,094,490	\$2,835
Leavenworth	\$37,764,773	\$517	\$26,639,255	\$362	\$7,555,963	\$103	\$59,724,021	\$811
Lincoln	\$1,360,793	\$399	\$921,826	\$271	\$441,456	\$130	\$5,409,089	\$1,593
Linn	\$4,902,180	\$494	\$2,642,084	\$265	\$896,960	\$90	\$16,439,400	\$1,650
Logan	\$1,626,748	\$582	\$1,489,158	\$557	\$373,165	\$140	\$5,260,946	\$1,967
Lyon	\$17,956,554	\$504	\$20,496,231	\$579	\$3,612,593	\$102	\$30,555,458	\$864
Marion	\$6,533,463	\$504	\$3,865,311	\$303	\$1,265,906	\$99	\$13,654,545	\$1,070
Marshall	\$5,866,059	\$564	\$5,736,548	\$554	\$1,256,549	\$121	\$11,761,300	\$1,136
McPherson	\$26,984,153	\$914	\$18,523,586	\$630	\$3,261,110	\$111	\$35,562,840	\$1,210
Meade	\$2,330,204	\$504	\$1,556,447	\$341	\$512,763	\$112.4	\$11,331,675	\$2,484

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

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

County	Individual Income		Sales Tax FY 07	Sales Tax (Per cap) FY 07	Vehicle Property TY 06	Vehicle Property (Per cap) TY 06	Real/Personal Property TY 06	Real/Personal Property (Per cap) TY 06
	Individual Income Tax Liability	Tax Liability (Per cap)						
	TY 05	TY 05						
Miami	\$21,917,887	\$719	\$13,894,121	\$450	\$3,788,296	\$122.6	\$37,812,988	\$1,224
Mitchell	\$4,005,888	\$624	\$3,769,111	\$598	\$940,539	\$149.3	\$8,398,513	\$1,333
Montgomery	\$17,648,548	\$511	\$22,133,040	\$638	\$4,169,078	\$120.2	\$31,012,538	\$894
Morris	\$2,827,120	\$467	\$2,390,462	\$395	\$604,767	\$100.0	\$6,546,970	\$1,083
Morton	\$2,147,618	\$672	\$1,690,085	\$539	\$295,597	\$94.2	\$16,785,281	\$5,349
Nemaha	\$5,617,369	\$538	\$4,298,865	\$414	\$1,169,455	\$112.7	\$9,475,679	\$913
Neosho	\$8,071,129	\$488	\$10,906,786	\$669	\$2,194,029	\$134.6	\$15,683,176	\$962
Ness	\$1,964,850	\$653	\$2,659,595	\$903	\$472,944	\$160.5	\$8,055,249	\$2,734
Norton	\$2,666,313	\$471	\$2,515,801	\$451	\$572,624	\$102.5	\$5,207,724	\$933
Osage	\$8,993,585	\$524	\$4,477,997	\$264	\$1,677,719	\$98.9	\$14,901,754	\$879
Osborne	\$1,768,099	\$437	\$1,674,754	\$421	\$573,459	\$144.2	\$5,685,505	\$1,429
Ottawa	\$3,391,235	\$554	\$1,533,445	\$249	\$750,478	\$122	\$7,743,505	\$1,255
Pawnee	\$3,265,889	\$485	\$2,673,164	\$410	\$892,130	\$137	\$8,597,862	\$1,320
Phillips	\$2,548,314	\$463	\$2,714,650	\$499	\$727,199	\$134	\$7,214,554	\$1,325
Pottawatomie	\$12,736,589	\$666	\$19,984,889	\$1,040	\$1,529,976	\$80	\$30,301,009	\$1,577
Pratt	\$6,172,657	\$650	\$8,196,250	\$869	\$1,510,407	\$160	\$18,373,071	\$1,947
Rawlins	\$1,393,440	\$521	\$886,269	\$335	\$375,535	\$142	\$4,493,695	\$1,700
Reno	\$39,581,756	\$623	\$42,978,193	\$675	\$7,585,481	\$119	\$67,843,249	\$1,065
Republic	\$2,036,765	\$394	\$1,806,896	\$359	\$711,740	\$141	\$7,081,080	\$1,407
Rice	\$5,198,607	\$497	\$3,705,067	\$360	\$1,214,780	\$118	\$14,330,798	\$1,392
Riley	\$32,077,455	\$511	\$36,520,988	\$584	\$4,360,613	\$70	\$44,829,145	\$717
Rooks	\$2,722,315	\$509	\$3,032,413	\$573	\$770,886	\$146	\$10,018,569	\$1,894
Rush	\$1,621,528	\$476	\$932,340	\$281	\$458,790	\$138	\$5,523,736	\$1,665
Russell	\$3,779,480	\$552	\$4,063,087	\$603	\$1,310,143	\$194	\$13,399,441	\$1,988
Saline	\$37,844,995	\$702	\$48,421,370	\$894	\$5,617,570	\$104	\$53,832,788	\$994
Scott	\$3,231,683	\$703	\$2,587,800	\$557	\$730,220	\$157	\$9,375,383	\$2,019
Sedgwick	\$437,320,204	\$938	\$374,215,605	\$795	\$47,831,964	\$102	\$445,975,394	\$947
Seward	\$10,729,342	\$461	\$18,903,320	\$808	\$2,005,923	\$86	\$33,293,896	\$1,423
Shawnee	\$138,295,964	\$802	\$129,455,218	\$750	\$20,974,037	\$121	\$199,426,922	\$1,155
Sheridan	\$1,511,923	\$584	\$1,372,024	\$528	\$390,457	\$150	\$4,170,934	\$1,604
Sherman	\$3,106,543	\$505	\$4,625,904	\$773	\$749,011	\$125	\$7,383,438	\$1,234
Smith	\$1,832,257	\$445	\$1,518,936	\$377	\$610,692	\$152	\$6,068,464	\$1,508
Stafford	\$2,116,572	\$472	\$1,660,627	\$374	\$617,022	\$139	\$9,619,414	\$2,169
Stanton	\$1,837,285	\$818	\$949,238	\$425	\$249,342	\$112	\$11,441,081	\$5,126
Stevens	\$3,888,447	\$718	\$3,027,288	\$573	\$404,569	\$77	\$27,925,044	\$5,282
Sumner	\$13,952,113	\$563	\$7,829,515	\$320	\$3,261,600	\$133	\$25,985,627	\$1,063
Thomas	\$4,258,068	\$557	\$7,078,222	\$948	\$1,064,302	\$143	\$11,208,308	\$1,501
Trego	\$1,428,511	\$468	\$1,833,222	\$613	\$449,804	\$150	\$5,751,886	\$1,922
Wabaunsee	\$4,153,310	\$600	\$1,410,122	\$205	\$816,733	\$118	\$8,278,567	\$1,201
Wallace	\$758,734	\$482	\$604,598	\$388	\$205,343	\$132	\$3,507,107	\$2,252
Washington	\$2,849,351	\$474	\$1,799,287	\$303	\$776,347	\$131	\$8,430,892	\$1,418
Wichita	\$1,717,011	\$744	\$909,521	\$398	\$361,280	\$158	\$5,028,622	\$2,198
Wilson	\$4,994,191	\$508	\$3,950,818	\$400	\$1,003,216	\$101	\$9,398,257	\$950
Woodson	\$1,399,634	\$392	\$965,044	\$275	\$435,197	\$124	\$4,236,761	\$1,208
Wyandotte	<u>\$68,642,463</u>	\$441	<u>\$98,766,155</u>	\$635	<u>\$17,308,592</u>	\$111	<u>\$185,904,513</u>	\$1,195
Total	\$2,212,472,455	\$806	\$1,869,641,979	\$676	\$312,226,750	\$113	\$3,418,374,723	\$1,237

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

Selected 2007 Enacted Kansas Legislation

Administrative:

Senate Bill 351 Requires that all agencies, boards, and commissions to utilize the Office of Administrative Hearings (OAH) for hearings held in accordance with the Kansas Administrative Procedure Act (KAPA) on and after July 1, 2009.

Corporation Income Tax:

Senate Bill 240 Establishes a single-factor corporation income tax apportionment formula option for manufacturers constructing a new facility in Kansas that costs at least \$100 million; employing at least 100 new employees at such facility by December 31, 2009; and paying higher than average wages.

Corporate Franchise Tax:

House Bill 2264 Phases out the corporation franchise tax over five years. The tax would be repealed altogether effective in tax year 2011.

Homestead:

Senate Bill 164 Creates the Qualified Industrial Manufacturer Act. Under the provisions of the Act a qualified industrial manufacturer will receive up to \$2.0 million in Kansas income tax withholding paid by the manufacturer to its employees. The maximum period is ten years.

House Bill 2476 Makes a number of changes in the Homestead Property Tax Refund Act, effective for Tax Year 2007, the cumulative impact of which will result in a significant expansion of the program. The maximum refund available under the program is increased from the current \$600 to \$700.

Income Tax:

House Bill 2004 Extends the Regional Foundation Contribution Credit Act; establishes the Kansas Film Production Tax Credit Act; and amends the Kansas Angel Investor Tax Credit Act.

House Bill 2031 Makes a number of changes in the individual income tax, effective beginning in tax year 2007. The bill expands the state earned income tax credit (EITC); provides a subtraction modification for certain Social Security benefits; clarifies withholding requirements for certain partnerships; and authorizes the Secretary of Revenue to waive an electronic-filing requirement for withholding tax information.

House Bill 2038 Combines House Bills 2038, 2405 and 2476. The bill provides a property tax exemption for certain nuclear generation facilities, and exempts such facilities from various siting requirement; several income tax incentives for qualified investments in fuel storage and blending equipment used for biofuels; and various tax incentives for renewable electric cogeneration facilities and certain waste heat utilization systems.

House Bill 2237 Creates the State Educational Institution Long-Term Infrastructure Maintenance Program. The bill authorizes new tax credits effective for tax years 2008-2012.

House Bill 2405 Expands an existing income tax credit program for certain expenditures associated with qualified historic structures; enacts an alternative tax credit program for certain contributions to state-owned historic sites or not-for-profit organizations owning and operating such sites; and other grant-related authorizations.

Selected 2007 Enacted Kansas Legislation

House Bill 2419 Creates the Carbon Dioxide Reduction Act to provide tax incentives for the sequestration of carbon dioxide through underground storage. The Act also provides for Kansas Corporation Commission (KCC) regulation of underground carbon dioxide facilities.

House Bill 2457 The Omnibus KPERS Bill. The bill ensures partial lump sum distributions, and any investment earnings on those distributions, if rollovers from KPERS are placed in other tax sheltered investments, shall retain their state tax exempt status after being placed in qualified retirement accounts.

Liquor Tax:

Senate Bill 30 Allows a licensed farm winery or a person who holds an interest in a licensed farm winery to hold a class B club license, a drinking establishment license, and a caterer's license.

Motor fuel tax:

House Bill 2013 Amends a section of law dealing with the requirements for motor vehicle fuels and special fuel manufacturer's licenses to clarify that no motor vehicle fuels or special fuel manufacturer's license is required for any consumer who is blending motor vehicle fuel or special fuel purchased for the consumer's own use, and not for resale, from a distributor or retailer who is the holder of a valid, unsuspended and unrevoked motor vehicle fuels or special fuels distributor's or retailer's license.

House Bill 2145 Amends existing law and enacts new law addressing inspection of petroleum meters on vehicle tanks, wind generation projects at two community colleges, parallel generation of electricity from renewable resources, incentives for retailers of alternative motor fuels and biodiesel, and training for operators of underground storage tanks.

Property Tax:

House Bill 2038 See under Income Tax.

House Bill 2039 Amends the definition of renewable energy in several statutes by deleting the word "thermal" from the definition of renewable resources or technologies.

House Bill 2044 Makes a number of changes relating generally to property taxation. Several amendments were made to the distribution formula relating to "slider" replacement revenues for local units of government designed to help mitigate the commercial and industrial machinery and equipment property tax exemption enacted in 2006. Additionally, the bill also authorizes interlocal agreements between county commissioners, relaxes a county appraiser notification requirement for sale of boats; provides a property tax exemption for certain storage structures; and renews for tax year 2007 and 2008 the mandatory school district general fund property tax levy at its current level of 20 mills and extends the \$20,000 residential exemption from that levy.

Sales Tax:

House Bill 2005 Amends the Center for Entrepreneurship Act by making technical corrections to the statute. The bill places the statutes for sales tax and revenue (STAR) bonds and tax increment financing (TIF) in separate statutes in law.

Selected 2007 Enacted Kansas Legislation

House Bill 2171 Makes a number of changes in sales tax refund procedures; modifies various statutory definitions and implements other changes necessary to maintain compliance with the multi-state Streamlined Sales and Use Tax Agreement; authorizes the suspension of sales tax registration certificates for certain taxpayers in default; and provides a number of new sales tax exemptions.

House Bill 2240 Extends in two ways the existing sales tax exemption for repair services to certain facilities damaged by natural or man-disasters.

House Bill 2540 Provides a sales tax exemption relative to certain purchases incurred in the restoration or reconstruction of business facilities located in Kiowa County that were damaged by severe weather. The bill also enacts a new business restoration assistance grant program for counties with at least 25 percent of their tax base destroyed as a result of a natural disaster on May 4, 2007.

Tire Tax:

Senate Bill 146 Provides for the payment of interest from the State General Fund to the Waste Tire Management Fund.

Motor Vehicle Legislation:

Senate Bill 8 Makes it a primary offense for persons 14 to 17 years of age to ride in a car without wearing a safety belt with a fine of \$60 plus court costs.

Senate Bill 9 Codifies practices of the Division of Vehicles that protect against fraud in the issuance of drivers' licenses.

Senate Bill 35 Amends the law regarding driving under the influence of alcohol or drugs. In addition, clarifies when a violation for speeding will not be reported by the Division of Motor Vehicles and when it is not a moving traffic violation.

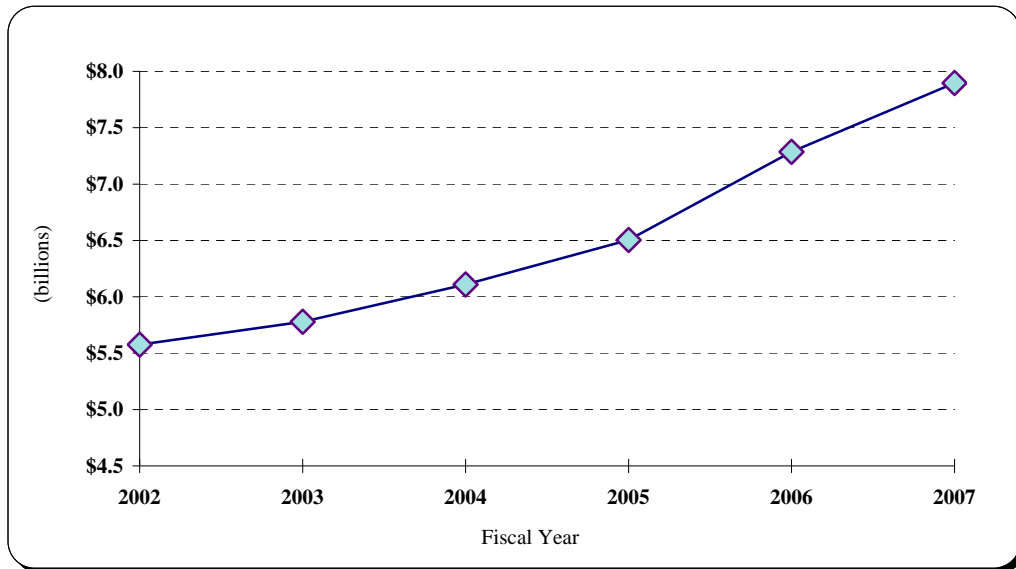
Senate Concurrent Resolution 1603 Creates a task force to study the design and implementation of an electronic motor vehicle financial security verification system.

House Bill 2042 Permits licensees whose driver's license expires on their twenty-first birthday, to have 45 days from the date of expiration of the license to renew their license and contains other provisions related to the driver's license.

House Bill 2374 Allows the Director of Vehicles of the Kansas Department of Revenue to provide an employer with an employee's motor vehicle driving record, if the employee is required to drive in the course of his or her job.

Total Department of Revenue Collections before Refunds

Total Department of Revenue Collections (before refunds) increased by 8.4% compared to the prior fiscal year.

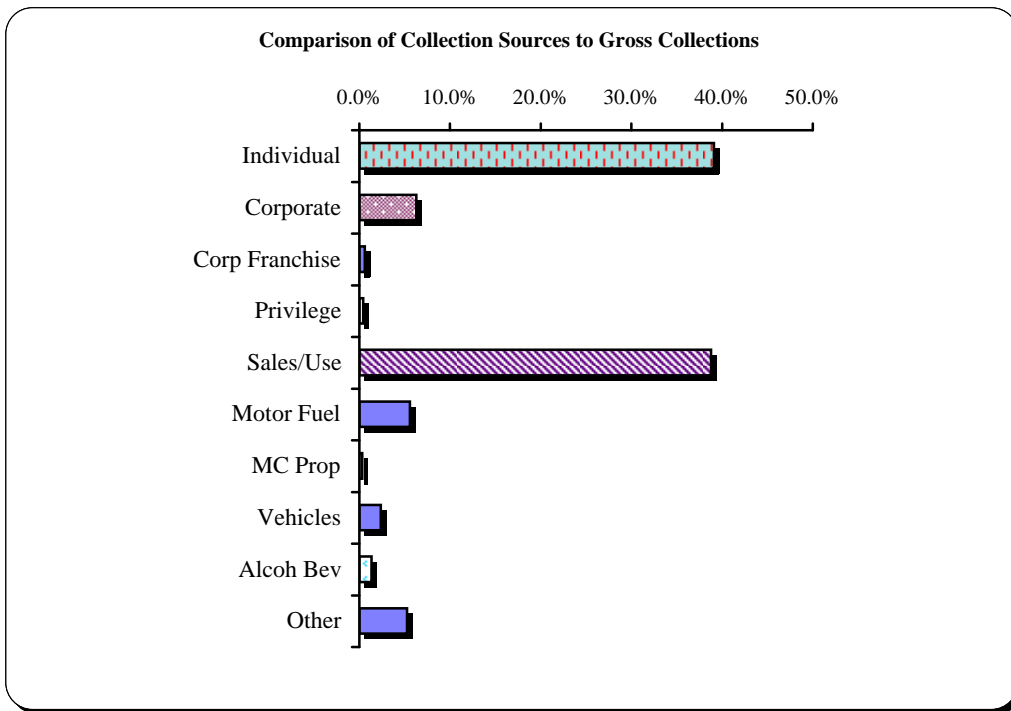


<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2002	\$5,576,277,974	-2.3%
2003	\$5,779,179,466	3.6%
2004	\$6,109,082,577	5.7%
2005	\$6,504,703,310	6.5%
2006	\$7,286,635,054	12.0%
2007	\$7,896,677,546	8.4%

Note: FY 2002 revised

Gross Total Collections and by Source

Collections by Department of Revenue

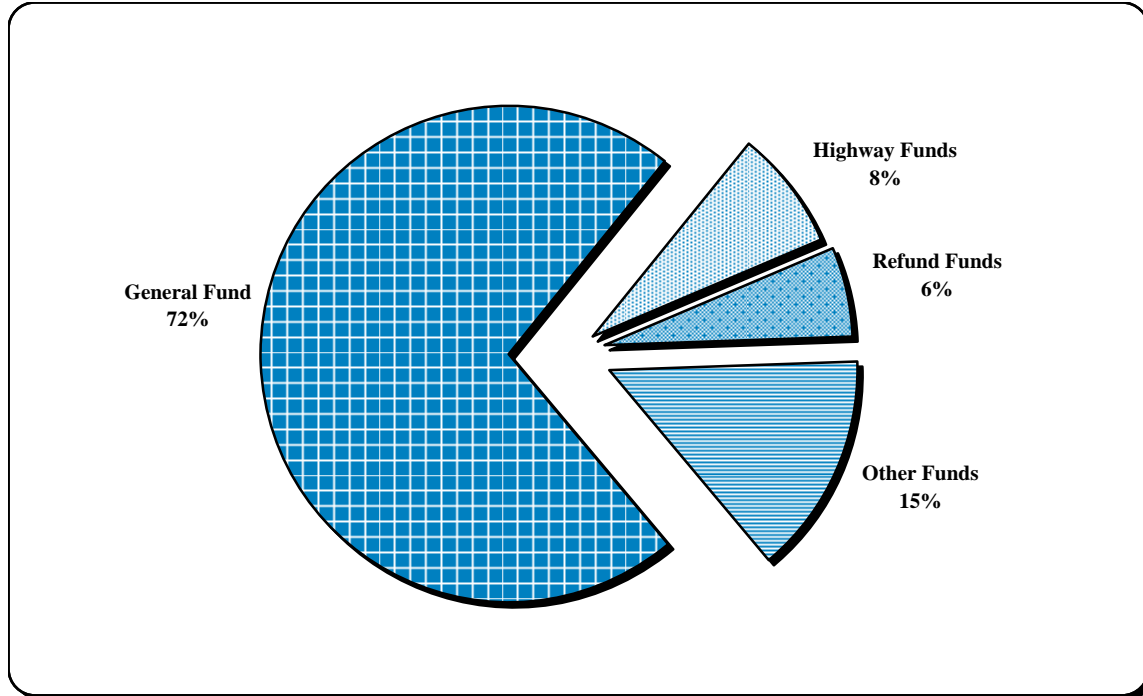


<u>Source</u>	<u>Fiscal Year 2006</u>	<u>Fiscal Year 2007</u>	<u>Percent Change</u>	<u>Percent of FY2007 Total</u>
Individual Income Taxes	\$2,731,777,011	\$3,086,798,890	13.0%	39.1%
Corporate Income Taxes	\$404,301,501	\$496,301,433	22.8%	6.3%
Corporate Franchise Tax*	\$44,019,084	\$46,897,247	n/a	0.6%
Privilege Taxes	\$33,554,586	\$32,590,262	-2.9%	0.4%
State and Local Sales and Use Taxes	\$2,923,199,624	\$3,061,767,992	4.7%	38.8%
Motor Fuel Taxes	\$434,105,057	\$439,898,005	1.3%	5.6%
Property Taxes: Motor Carrier	\$22,086,232	\$26,152,609	18.4%	0.3%
Division of Vehicles	\$180,219,740	\$185,844,369	3.1%	2.4%
Alcoholic Beverage Control	\$99,578,601	\$105,380,319	5.8%	1.3%
Other Taxes and Fees	<u>\$413,793,618</u>	<u>\$415,046,420</u>	0.3%	5.3%
Total	\$7,286,635,054	\$7,896,677,546	8.4%	100.0%

*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



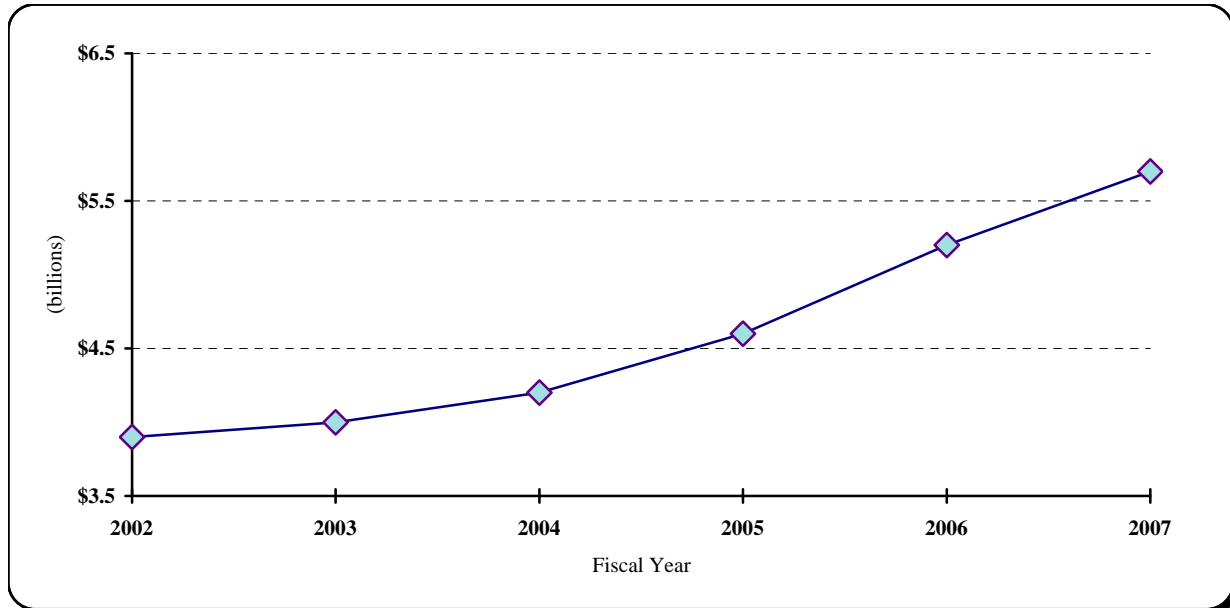
<u>Fund</u>	<u>Fiscal Year</u> <u>2006</u>	<u>Fiscal Year</u> <u>2007</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2007</u> <u>Percent</u> <u>Total</u>
State General Fund	\$5,208,190,254	\$5,679,536,893	9.1%	71.9%
All Highway Funds	\$545,831,057	\$615,041,079	12.7%	7.8%
All Refund Funds	\$438,207,277	\$453,308,746	3.4%	5.7%
Other Funds	<u>\$1,094,406,466</u>	<u>\$1,148,790,828</u>	5.0%	<u>14.5%</u>
Total	\$7,286,635,054	\$7,896,677,546	8.4%	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 2007 State General Fund Collections increased by 9.1% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2006</u>	<u>Fiscal Year</u> <u>2007</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$22,056,405	\$25,811,513	17.0%
Individual Income Tax	\$2,371,252,554	\$2,709,339,951	14.3%
Corporate Income	\$350,200,874	\$442,448,739	26.3%
Corporate Franchise Tax**	\$40,809,192	\$43,271,655	6.0%
Privilege	\$31,058,062	\$31,125,811	0.2%
Estate Tax	\$51,805,793	\$55,619,854	7.4%
Sales Tax	\$1,736,047,957	\$1,766,767,978	1.8%
Use Tax	\$269,250,187	\$284,981,260	5.8%
Alcoholic Beverage Taxes, Fees, Fines	\$73,516,253	\$77,576,588	5.5%
Cigarette/Tobacco Tax	\$122,991,399	\$120,587,108	-2.0%
Mineral Tax	\$133,432,524	\$116,024,682	-13.0%
Other ***	<u>\$5,769,054</u>	<u>\$5,981,754</u>	3.7%
Total	\$5,208,190,254	\$5,679,536,893	9.1%

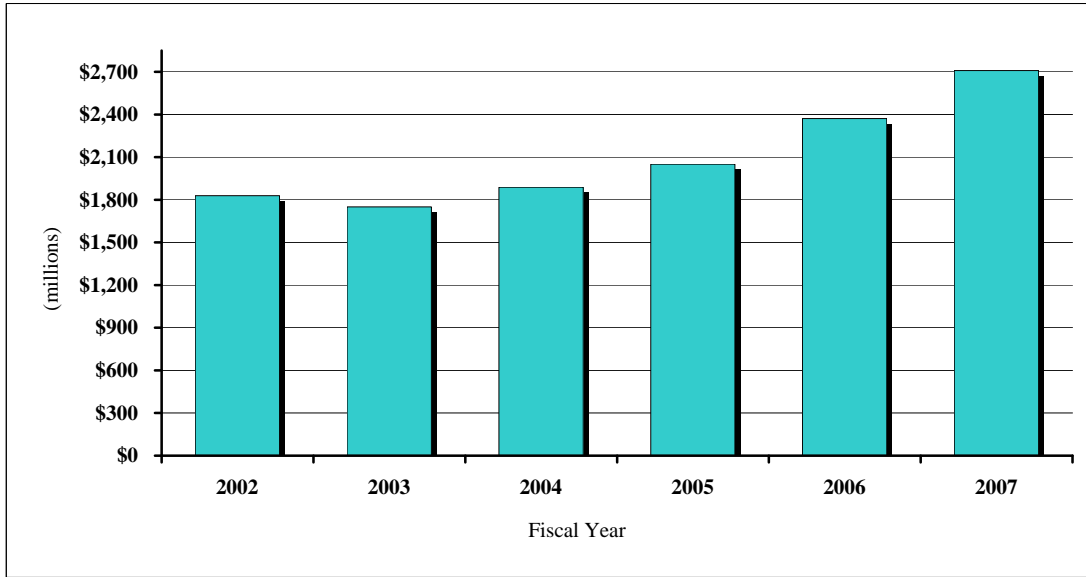
* Like amount is transferred to Special County/City Highway Fund.

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

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

Individual Income Tax Amount to the State General Fund after Refunds

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

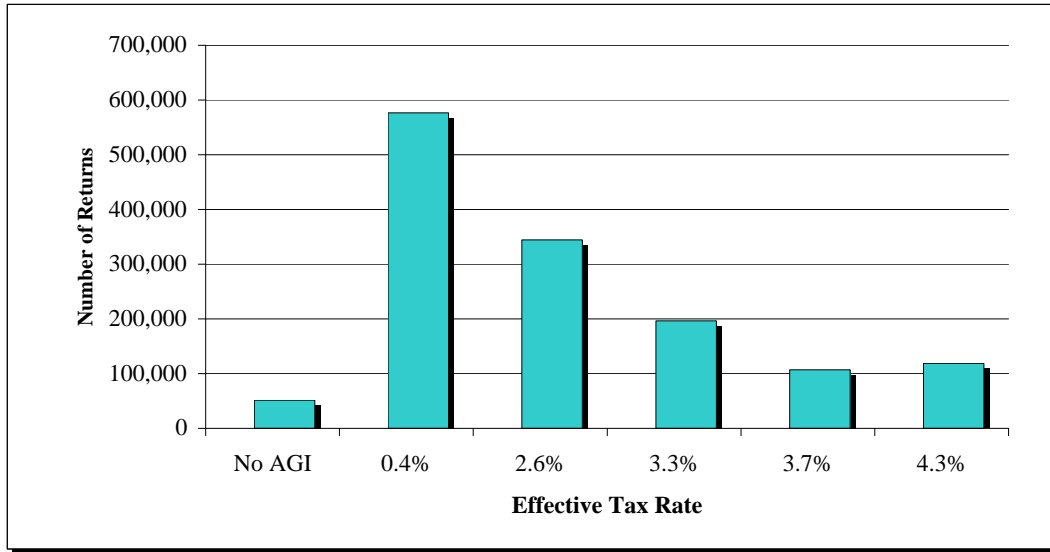


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$1,829,611,161	(7.5%)
2003	\$1,750,054,137	(4.3%)
2004	\$1,888,431,039	7.9%
2005	\$2,050,562,199	8.6%
2006	\$2,371,252,554	15.6%
2007	\$2,709,339,951	14.3%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2005

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 -	51,480	(\$768,237,436)	(\$3,424,902)
0.40%	\$0 - \$25,000	576,445	\$6,771,181,776	\$27,419,012
2.63%	\$25,000 - \$50,000	344,600	\$12,464,917,793	\$327,535,676
3.26%	\$50,000 - \$75,000	196,363	\$12,052,260,514	\$393,218,606
3.68%	\$75,000 - \$100,000	107,174	\$9,213,472,099	\$339,291,652
4.30%	\$100,000 - Over	<u>118,662</u>	<u>\$26,264,206,052</u>	<u>\$1,128,432,411</u>
3.35%	Total Kansas Residents	1,394,724	\$65,997,800,798	\$2,212,472,455

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

Individual Income Tax for Tax Year 2005 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Allen	6,984	211,377,994	6,026,881	0.3%	\$863	92
Anderson	4,119	134,978,574	3,972,394	0.2%	\$964	79
Atchison	7,987	274,126,226	7,720,542	0.4%	\$967	77
Barber	2,533	87,894,004	2,830,938	0.1%	\$1,118	42
Barton	13,780	491,712,466	16,163,841	0.7%	\$1,173	35
Bourbon	7,149	224,985,029	6,221,525	0.3%	\$870	89
Brown	5,266	161,478,348	4,704,317	0.2%	\$893	86
Butler	30,482	1,491,775,066	55,019,834	2.5%	\$1,805	3
Chase	1,366	44,005,173	1,366,144	0.1%	\$1,000	67
Chautauqua	1,721	57,679,815	1,672,825	0.1%	\$972	76
Cherokee	9,800	297,243,123	6,081,030	0.3%	\$621	105
Cheyenne	1,448	37,973,740	1,130,643	0.1%	\$781	99
Clark	1,109	42,437,598	1,287,781	0.1%	\$1,161	37
Clay	4,278	137,768,380	4,265,516	0.2%	\$997	68
Cloud	4,809	141,597,845	4,104,528	0.2%	\$854	94
Coffey	4,397	165,465,252	5,487,058	0.3%	\$1,248	29
Comanche	985	34,608,823	1,089,304	0.1%	\$1,106	43
Cowley	16,874	610,938,518	19,466,936	0.9%	\$1,154	39
Crawford	17,996	616,247,279	17,872,993	0.8%	\$993	71
Decatur	1,609	48,602,720	1,369,232	0.1%	\$851	95
Dickinson	10,003	340,156,501	10,820,967	0.5%	\$1,082	49
Doniphan	3,725	127,497,428	2,678,799	0.1%	\$719	102
Douglas	48,669	2,219,619,501	78,756,242	3.6%	\$1,618	6
Edwards	1,633	53,141,991	1,675,579	0.1%	\$1,026	58
Elk	1,532	39,786,603	1,053,029	0.0%	\$687	103
Ellis	13,635	532,045,797	18,646,820	0.9%	\$1,368	15
Ellsworth	3,025	101,153,600	3,125,228	0.1%	\$1,033	56
Finney	17,399	684,974,067	22,177,726	1.0%	\$1,275	27
Ford	14,386	526,553,212	15,909,128	0.7%	\$1,106	44
Franklin	13,006	498,534,121	15,274,442	0.7%	\$1,174	34
Geary	10,622	336,566,497	9,565,209	0.4%	\$901	83
Gove	1,598	49,477,456	1,625,417	0.1%	\$1,017	62
Graham	1,349	40,127,999	1,302,842	0.1%	\$966	78
Grant	3,430	142,385,949	4,849,830	0.2%	\$1,414	12
Gray	3,004	120,006,199	4,094,239	0.2%	\$1,363	17
Greeley	737	23,538,398	1,005,903	0.0%	\$1,365	16
Greenwood	3,553	107,221,773	3,311,585	0.2%	\$932	81
Hamilton	1,159	40,822,952	1,627,124	0.1%	\$1,404	13
Harper	3,252	115,320,539	3,355,154	0.2%	\$1,032	57
Harvey	17,311	694,234,398	22,833,860	1.1%	\$1,319	21
Haskell	1,836	76,787,078	2,692,645	0.1%	\$1,467	9
Hodgeman	976	30,229,182	872,185	0.0%	\$894	85
Jackson	6,833	233,015,159	7,220,473	0.3%	\$1,057	51
Jefferson	9,736	390,014,501	12,494,840	0.6%	\$1,283	25
Jewell	1,704	43,555,227	1,164,001	0.1%	\$683	104
Johnson	263,475	19,980,266,870	676,725,292	31.4%	\$2,568	1
Kearny	1,849	72,380,409	2,542,073	0.1%	\$1,375	14
Kingman	4,063	148,727,664	4,953,962	0.2%	\$1,219	31
Kiowa	1,574	55,347,777	1,768,976	0.1%	\$1,124	41
Labette	11,018	337,813,589	9,664,032	0.4%	\$877	88
Lane	990	34,933,697	1,160,912	0.1%	\$1,173	36
Leavenworth	29,215	1,237,128,050	37,764,773	1.7%	\$1,293	23
Lincoln	1,698	47,263,303	1,360,793	0.1%	\$801	98
Linn	4,787	168,258,116	4,902,180	0.2%	\$1,024	60
Logan	1,586	49,709,788	1,626,748	0.1%	\$1,026	59
Lyon	17,029	580,602,905	17,956,554	0.8%	\$1,054	52
Marion	6,207	212,105,580	6,533,463	0.3%	\$1,053	53
Marshall	5,782	186,510,042	5,866,059	0.3%	\$1,015	64


Individual Income Tax for Tax Year 2005 by County

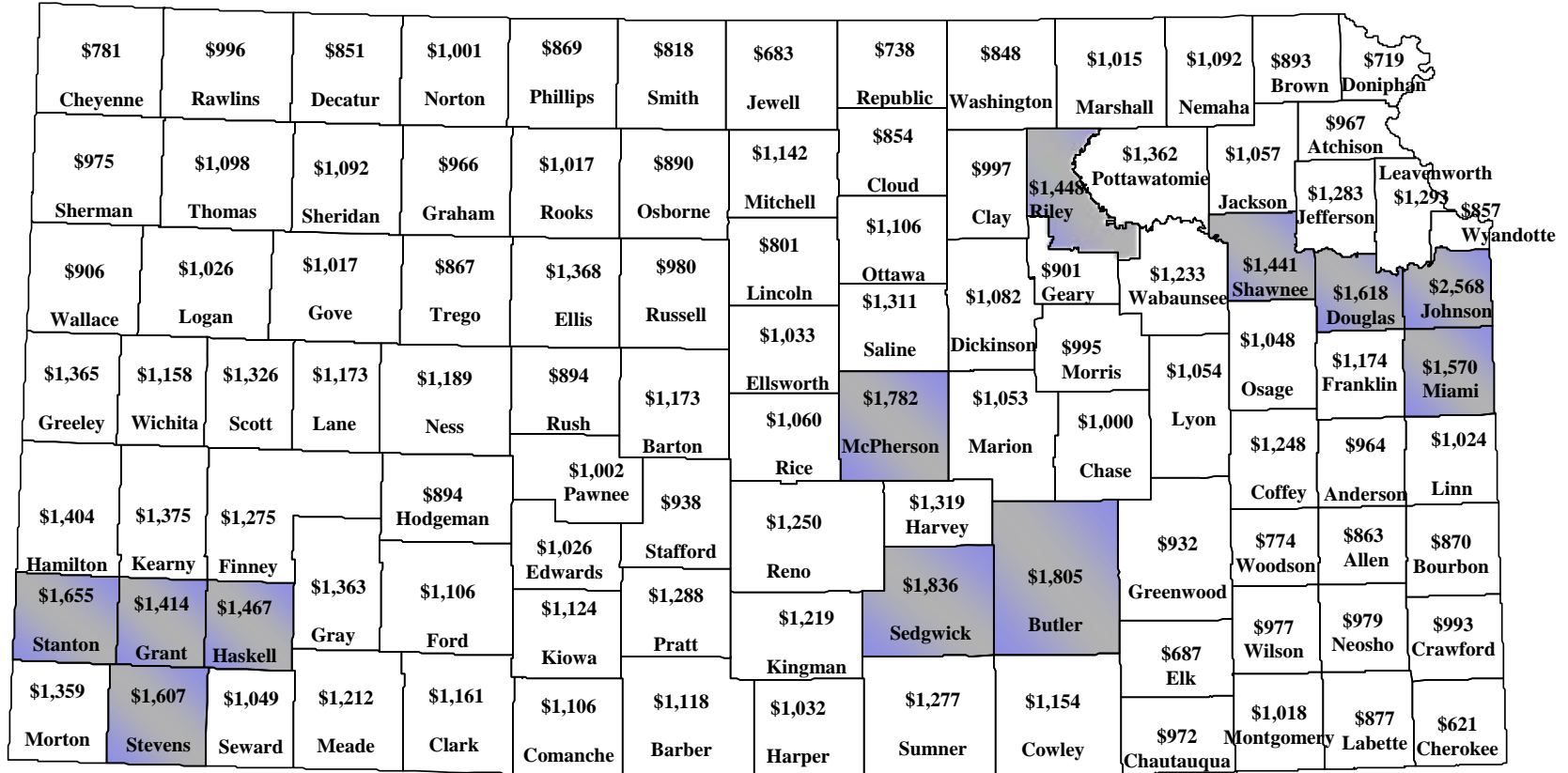
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	15,140	740,417,600	26,984,153	1.3%	\$1,782	4
Meade	1,923	69,171,271	2,330,204	0.1%	\$1,212	32
Miami	13,964	674,003,015	21,917,887	1.0%	\$1,570	8
Mitchell	3,509	123,314,045	4,005,888	0.2%	\$1,142	40
Montgomery	17,332	584,505,500	17,648,548	0.8%	\$1,018	61
Morris	2,841	91,608,584	2,827,120	0.1%	\$995	70
Morton	1,580	66,761,259	2,147,618	0.1%	\$1,359	19
Nemaha	5,144	181,476,754	5,617,369	0.3%	\$1,092	48
Neosho	8,242	266,496,283	8,071,129	0.4%	\$979	73
Ness	1,652	57,737,803	1,964,850	0.1%	\$1,189	33
Norton	2,663	85,562,818	2,666,313	0.1%	\$1,001	66
Osage	8,583	299,678,190	8,993,585	0.4%	\$1,048	55
Osborne	1,987	57,993,961	1,768,099	0.1%	\$890	87
Ottawa	3,067	106,117,179	3,391,235	0.2%	\$1,106	45
Pawnee	3,258	102,522,843	3,265,889	0.2%	\$1,002	65
Phillips	2,932	84,803,468	2,548,314	0.1%	\$869	90
Pottawatomie	9,349	367,497,499	12,736,589	0.6%	\$1,362	18
Pratt	4,791	174,735,535	6,172,657	0.3%	\$1,288	24
Rawlins	1,399	43,033,818	1,393,440	0.1%	\$996	69
Reno	31,678	1,202,545,247	39,581,756	1.8%	\$1,250	28
Republic	2,759	76,036,766	2,036,765	0.1%	\$738	101
Rice	4,904	168,271,925	5,198,607	0.2%	\$1,060	50
Riley	22,155	910,325,624	32,077,455	1.5%	\$1,448	10
Rooks	2,677	86,348,551	2,722,315	0.1%	\$1,017	63
Rush	1,813	53,717,753	1,621,528	0.1%	\$894	84
Russell	3,855	119,733,028	3,779,480	0.2%	\$980	72
Saline	28,861	1,143,808,634	37,844,995	1.8%	\$1,311	22
Scott	2,438	93,213,112	3,231,683	0.1%	\$1,326	20
Sedgwick	238,236	11,754,867,507	437,320,204	20.3%	\$1,836	2
Seward	10,228	372,985,402	10,729,342	0.5%	\$1,049	54
Shawnee	95,951	3,966,449,271	138,295,964	6.4%	\$1,441	11
Sheridan	1,384	43,701,792	1,511,923	0.1%	\$1,092	47
Sherman	3,185	100,513,370	3,106,543	0.1%	\$975	75
Smith	2,240	60,907,145	1,832,257	0.1%	\$818	97
Stafford	2,257	69,202,438	2,116,572	0.1%	\$938	80
Stanton	1,110	49,625,501	1,837,285	0.1%	\$1,655	5
Stevens	2,420	106,447,443	3,888,447	0.2%	\$1,607	7
Sumner	10,929	423,081,511	13,952,113	0.6%	\$1,277	26
Thomas	3,879	131,544,191	4,258,068	0.2%	\$1,098	46
Trego	1,647	47,163,939	1,428,511	0.1%	\$867	91
Wabaunsee	3,368	126,867,949	4,153,310	0.2%	\$1,233	30
Wallace	837	25,726,343	758,734	0.0%	\$906	82
Washington	3,360	97,812,292	2,849,351	0.1%	\$848	96
Wichita	1,483	53,819,374	1,717,011	0.1%	\$1,158	38
Wilson	5,113	168,698,892	4,994,191	0.2%	\$977	74
Woodson	1,809	49,826,641	1,399,634	0.1%	\$774	100
Wyandotte	80,095	2,790,917,823	68,642,463	3.2%	\$857	93
KS Residents with county indicator	1,368,105	\$64,462,306,780	\$2,158,150,740		\$1,577	
KS Residents with no county indicator	<u>26,619</u>	<u>\$1,535,494,018</u>	<u>\$54,321,715</u>		\$2,041	
Total Residents	1,394,724	\$65,997,800,798	\$2,212,472,455	88.5%	\$1,586	
Non-Residents	<u>253,932</u>	<u>\$56,015,752,840</u>	<u>\$287,901,280</u>	<u>11.5%</u>	\$1,134	
All Taxpayers	1,648,656	\$122,013,553,638	\$2,500,373,735	100.0%	\$1,517	

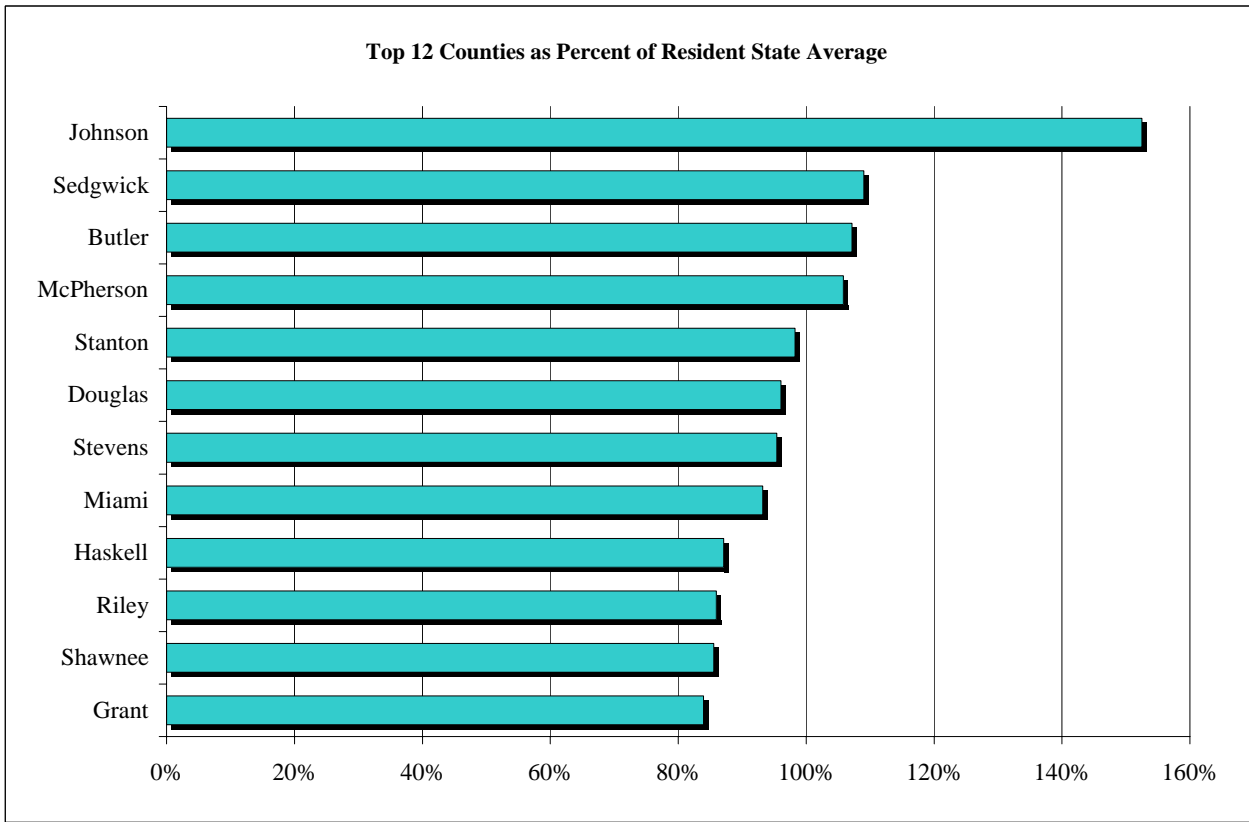
Individual Income Tax Liability Tax Year 2005

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



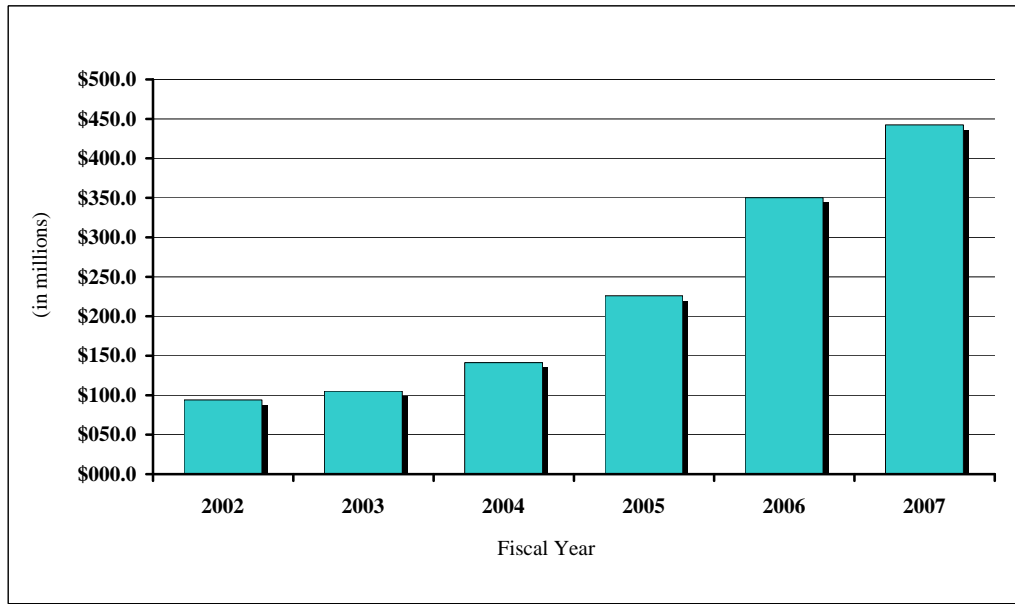
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2005



<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	\$2,568	1	152%
Sedgwick	\$1,836	2	109%
Butler	\$1,805	3	107%
McPherson	\$1,782	4	106%
Stanton	\$1,655	5	98%
Douglas	\$1,618	6	96%
Stevens	\$1,607	7	95%
Miami	\$1,570	8	93%
Haskell	\$1,467	9	87%
Riley	\$1,448	10	86%
Shawnee	\$1,441	11	86%
Grant	\$1,414	12	84%
Average Kansas Residents (top 12 counties)			100%
			\$1,684

Corporate Income Tax Amount to the State General Fund after Refunds

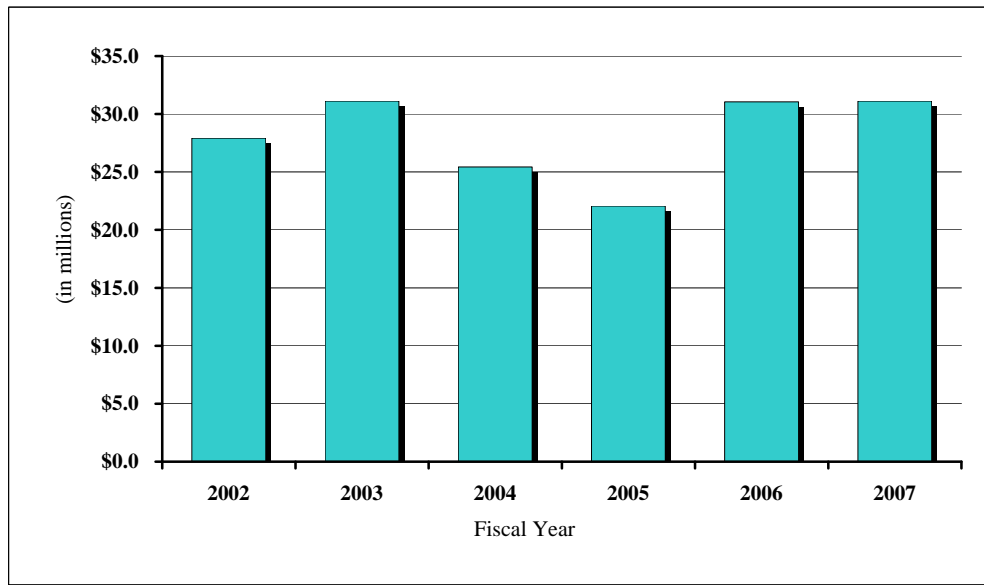
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$93,958,484	-55.7%
2003	\$105,222,316	12.0%
2004	\$141,172,918	34.2%
2005	\$226,071,634	60.1%
2006	\$350,200,873	54.9%
2007	\$442,448,739	26.3%

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>
2002	\$27,919,475	12.5%
2003	\$31,119,555	11.5%
2004	\$25,435,185	-18.3%
2005	\$22,062,882	-13.3%
2006	\$31,058,062	40.8%
2007	\$31,125,811	0.2%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2005 Returns Filed In Calendar Year 2006

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	17,645	56.7%	\$0	0.0%
\$0 - \$75,000	10,355	33.3%	\$6,176,776	2.7%
\$75,000.01 - \$100,000	587	1.9%	\$2,234,839	1.0%
\$100,000.01 - \$500,000	1,629	5.2%	\$18,119,699	7.8%
\$500,000.01 - \$1,000,000	370	1.2%	\$15,581,223	6.7%
\$1,000,000.01 - Over	<u>511</u>	<u>1.6%</u>	<u>\$188,956,064</u>	<u>81.8%</u>
Total	31,097	100.0%	\$231,068,601	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	59	12.8%	\$0	0.0%
\$0 - \$500,000	173	37.4%	\$1,401,863	5.3%
\$500,000.01 - \$1,000,000	81	17.5%	\$2,229,735	8.5%
\$1,000,000.01 - Over	<u>149</u>	<u>32.3%</u>	<u>\$22,750,116</u>	<u>86.2%</u>
Total	462	100.0%	\$26,381,715	100.0%

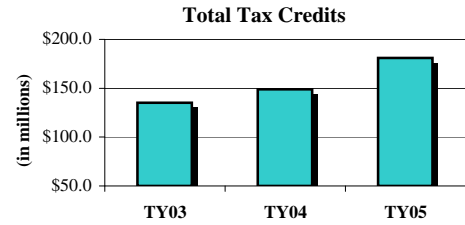
Savings and Loan Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	8	22.2%	\$0	0.0%
\$0 - \$500,000	10	27.8%	\$94,466	2.8%
\$500,000.01 - \$1,000,000	2	5.6%	\$65,339	1.9%
\$1,000,000.01 - Over	<u>16</u>	<u>44.4%</u>	<u>\$3,229,976</u>	<u>95.3%</u>
Total	36	100.0%	\$3,389,780	100.0%

Tax Year 2005 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2003	TY 2004	TY 2005
Corporate Income Tax	\$ 29,748,365	\$ 33,478,581	\$ 52,553,305
Individual Income Tax	\$ 103,404,228	\$ 111,878,636	\$ 123,981,459
Privilege Tax	\$ 2,055,559	\$ 3,525,354	\$ 4,387,003
Total Tax Credits	\$ 135,208,152	\$ 148,882,571	\$ 180,921,767



Adoption Credit - \$1,081,968

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.

Agritourism Liability Insurance Credit - \$5,824

K.S.A. 74-50,173

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity.

Alternative-Fuel Tax Credit - \$99,442

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.

Angel Investor Credit - \$943,562

K.S.A. 74-8133

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

Assistive Technology Contribution Credit - \$0

K.S.A. 65-7108

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed.

Business and Job Development Credit (carryover) - \$12,617,273

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) - \$2,815,962

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 - \$30,853,929

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 - \$38,671

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 - \$9,041,503

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 - \$4,640,607

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 - \$208,799

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 - \$50,077,377

K.S.A. 79-32, 205

The credit is available to resident taxpayers in an amount equal to 15% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

Food Sales Tax Refund - \$35,402,815

K.S.A. 79-3635

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

Habitat Management Credit- \$0

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.

High Performance Incentive Program - \$23,594,164

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.

Historic Preservation Credit - \$6,092,710

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.

Individual Development Account Credit - \$2,593

K.S.A. 74-50,208

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit of 50% of the amount contributed.

Mathematics and Science Teacher Employment Credit - Amount withheld for confidentiality.

K.S.A. 79-32,215

An income tax credit shall be allowed to any business firm that has entered into a partnership agreement to employ a Kansas Mathematics or Science teacher during times that school is not in session.

Plugging of an Abandoned Oil or Gas Well Credit - \$53,053

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.

Regional Foundation Credit - \$25,246

K.S.A. 74-50,154

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

Research & Development Credit - \$995,097

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.

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

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.

Small Employer Health Insurance Credit - \$212,650

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.

Swine Facility Improvement Credit - \$0

K.S.A. 79-32,204

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility.

TAF Family Contribution Credit - \$0

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.

Telecommunications Credit - \$1,592,139

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%.

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

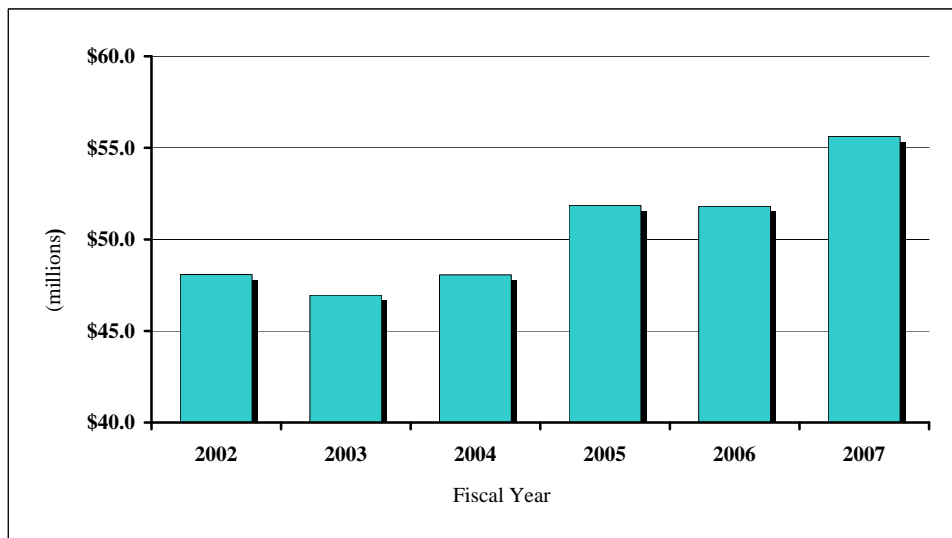
K.S.A. 74-8205, -8206, -8304, -8316, and -8401

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.

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. Effective for decedents dying on or after January 1, 2007, Kansas decoupled its estate tax from federal tax law and enacted a new estate tax. The new tax creates a graduated tax scheme based on the value of an estate in excess of \$1 million. Moreover, the graduated rates decrease until January 1, 2010, when all estates are exempt.

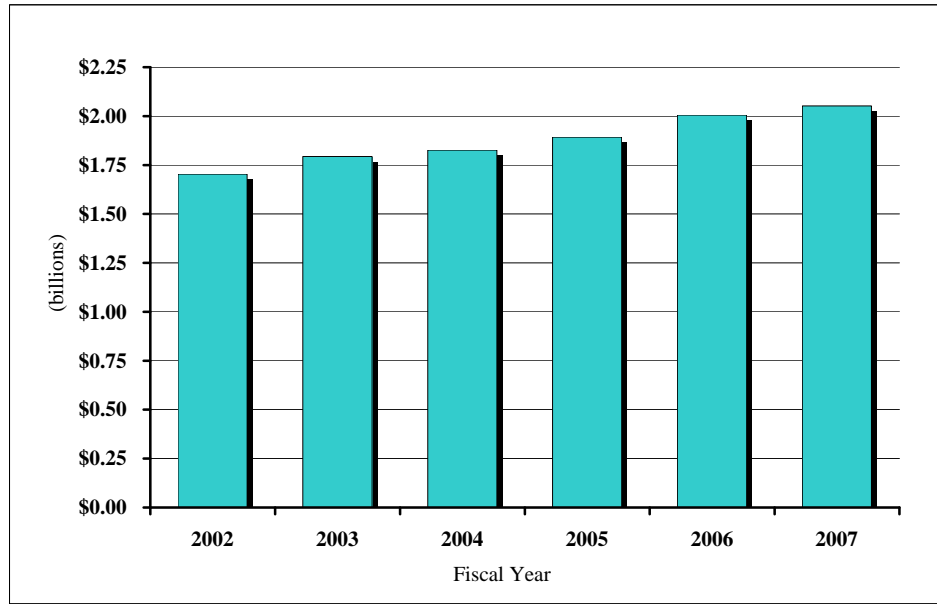


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$48,082,010	16.7%
2003	\$46,951,948	-2.4%
2004	\$48,064,151	2.4%
2005	\$51,853,446	7.9%
2006	\$51,805,793	-0.1%
2007	\$55,619,854	7.4%

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.

A portion of the increase in Use Tax can be attributed to the State's participation in the Streamline Sales Tax Project. In Fiscal Year 2007, the State gained \$28.8 million from the SST Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
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%
2006	\$1,736,047,957	\$269,250,187	\$2,005,298,144	6.0%
2007	\$1,766,767,978	\$284,981,260	\$2,051,749,238	2.3%

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

<u>County</u>	<u>FY2006</u>	<u>FY2007</u>	<u>Percent Change</u>	<u>FY2006 Per Capita</u>	<u>FY2006 PC Rank</u>	<u>FY2007 Per Capita*</u>	<u>FY2007 PC Rank*</u>
Allen	\$6,473,257	\$6,907,545	6.7%	\$469.52	46	\$505.05	45
Anderson	\$2,951,099	\$3,030,842	2.7%	\$360.68	73	\$376.46	73
Atchison	\$7,545,392	\$7,678,936	1.8%	\$449.02	50	\$458.58	52
Barber	\$3,399,615	\$3,504,088	3.1%	\$685.68	13	\$704.48	16
Barton	\$20,376,688	\$21,329,178	4.7%	\$725.02	12	\$775.30	11
Bourbon	\$6,288,609	\$6,581,513	4.7%	\$419.32	58	\$440.23	59
Brown	\$4,584,780	\$4,858,351	6.0%	\$447.78	51	\$474.63	51
Butler	\$27,710,452	\$28,902,711	4.3%	\$444.41	52	\$457.71	53
Chase	\$786,642	\$793,167	0.8%	\$255.32	97	\$258.36	99
Chautauqua	\$967,047	\$982,555	1.6%	\$235.35	102	\$248.56	103
Cherokee	\$5,453,479	\$5,397,445	-1.0%	\$253.00	99	\$251.62	100
Cheyenne	\$959,548	\$1,003,690	4.6%	\$325.71	80	\$344.79	81
Clark	\$682,722	\$1,093,015	60.1%	\$299.05	86	\$495.47	47
Clay	\$3,649,023	\$3,744,802	2.6%	\$422.88	57	\$434.18	61
Cloud	\$5,589,103	\$5,831,524	4.3%	\$572.71	24	\$607.83	26
Coffey	\$3,993,868	\$3,747,266	-6.2%	\$459.96	47	\$430.67	62
Comanche	\$1,068,919	\$1,086,220	1.6%	\$552.41	30	\$576.55	32
Cowley	\$16,173,328	\$17,010,117	5.2%	\$458.19	49	\$486.96	48
Crawford	\$19,928,259	\$20,090,060	0.8%	\$521.38	37	\$527.87	41
Decatur	\$947,271	\$1,071,754	13.1%	\$296.86	88	\$343.51	82
Dickinson	\$9,072,081	\$9,385,965	3.5%	\$472.28	44	\$485.77	49
Doniphan	\$1,998,058	\$2,046,850	2.4%	\$255.64	96	\$260.25	98
Douglas	\$66,663,279	\$66,984,615	0.5%	\$647.76	18	\$597.42	29
Edwards	\$916,658	\$959,793	4.7%	\$278.45	91	\$305.86	88
Elk	\$1,004,132	\$942,669	-6.1%	\$326.55	79	\$306.36	87
Ellis	\$26,515,401	\$27,660,262	4.3%	\$990.60	2	\$1,027.27	2
Ellsworth	\$2,127,287	\$2,204,800	3.6%	\$335.38	78	\$348.20	79
Finney	\$26,251,576	\$27,969,582	6.5%	\$673.32	14	\$715.39	15
Ford	\$20,602,699	\$22,001,029	6.8%	\$610.43	21	\$651.25	20
Franklin	\$12,997,988	\$12,660,089	-2.6%	\$495.22	42	\$477.50	50
Geary	\$16,287,032	\$18,759,710	15.2%	\$662.48	15	\$776.03	10
Gove	\$1,460,698	\$1,683,542	15.3%	\$528.66	35	\$618.72	24
Graham	\$1,685,179	\$1,835,439	8.9%	\$619.32	20	\$685.63	17
Grant	\$4,780,817	\$5,453,434	14.1%	\$634.90	19	\$722.12	14
Gray	\$1,839,012	\$2,025,341	10.1%	\$313.77	82	\$346.09	80
Greeley	\$578,978	\$530,899	-8.3%	\$429.19	54	\$398.87	68
Greenwood	\$2,273,597	\$2,275,705	0.1%	\$309.84	84	\$322.02	85
Hamilton	\$1,061,302	\$1,181,871	11.4%	\$407.57	61	\$455.62	54
Harper	\$3,301,700	\$3,057,744	-7.4%	\$542.95	32	\$513.73	44
Harvey	\$17,101,734	\$17,729,526	3.7%	\$505.33	41	\$526.99	43
Haskell	\$1,841,766	\$2,339,822	27.0%	\$435.20	53	\$560.97	35
Hodgeman	\$586,581	\$543,883	-7.3%	\$278.00	92	\$262.62	97
Jackson	\$5,406,813	\$5,068,897	-6.2%	\$399.47	63	\$375.47	74
Jefferson	\$4,296,964	\$4,126,958	-4.0%	\$224.90	103	\$218.96	104
Jewell	\$734,247	\$829,858	13.0%	\$219.05	104	\$249.66	101
Johnson	\$465,314,487	\$474,670,022	2.0%	\$918.57	3	\$918.60	4
Kearny	\$1,188,631	\$1,184,592	-0.3%	\$263.20	94	\$265.07	95
Kingman	\$3,281,977	\$3,466,119	5.6%	\$401.96	62	\$434.62	60
Kiowa	\$1,592,355	\$1,593,527	0.1%	\$533.63	33	\$536.72	40
Labette	\$9,409,628	\$9,828,216	4.4%	\$424.45	56	\$442.65	58
Lane	\$681,245	\$803,891	18.0%	\$359.69	74	\$447.35	57
Leavenworth	\$26,910,408	\$26,639,255	-1.0%	\$368.07	70	\$361.81	76
Lincoln	\$856,066	\$921,826	7.7%	\$250.97	100	\$271.44	93
Linn	\$2,509,834	\$2,642,084	5.3%	\$253.16	98	\$265.22	94
Logan	\$1,364,557	\$1,489,158	9.1%	\$488.39	43	\$556.69	37
Lyon	\$20,025,278	\$20,496,231	2.4%	\$562.37	28	\$579.50	31
Marion	\$3,867,183	\$3,865,311	0.0%	\$298.58	87	\$302.92	89
Marshall	\$5,405,812	\$5,736,548	6.1%	\$519.54	39	\$554.31	38

Total Amount State Sales Tax Collections by County

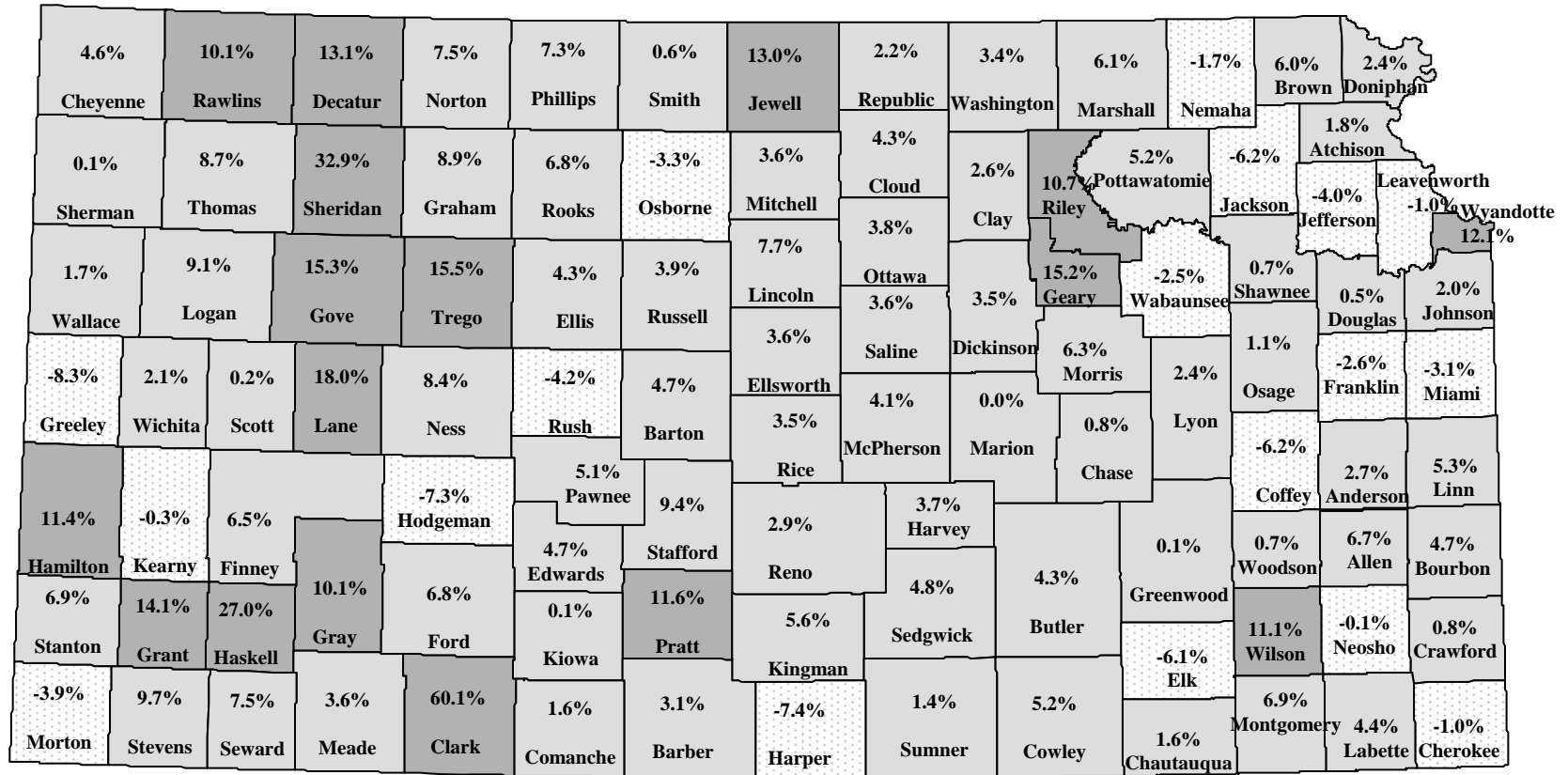
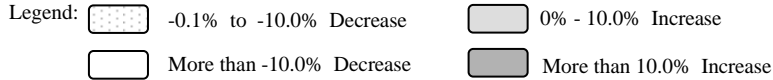
5.3% state sales tax rate.

County	FY2006	FY2007	Percent Change	FY2006 Per Capita	FY2006 PC Rank	FY2007 Per Capita*	FY2007 PC Rank*
McPherson	\$17,791,915	\$18,523,586	4.1%	\$602.65	22	\$630.48	23
Meade	\$1,502,876	\$1,556,447	3.6%	\$324.95	81	\$341.25	83
Miami	\$14,338,852	\$13,894,121	-3.1%	\$470.19	45	\$449.65	56
Mitchell	\$3,638,470	\$3,769,111	3.6%	\$566.74	26	\$598.37	28
Montgomery	\$20,702,689	\$22,133,040	6.9%	\$598.86	23	\$637.99	21
Morris	\$2,248,876	\$2,390,462	6.3%	\$371.78	69	\$395.38	70
Morton	\$1,758,476	\$1,690,085	-3.9%	\$550.21	31	\$538.59	39
Nemaha	\$4,374,533	\$4,298,865	-1.7%	\$418.90	59	\$414.39	65
Neosho	\$10,920,141	\$10,906,786	-0.1%	\$660.67	16	\$669.21	19
Ness	\$2,453,171	\$2,659,595	8.4%	\$815.28	6	\$902.78	5
Norton	\$2,340,291	\$2,515,801	7.5%	\$413.19	60	\$450.54	55
Osage	\$4,429,104	\$4,477,997	1.1%	\$258.26	95	\$264.06	96
Osborne	\$1,731,801	\$1,674,754	-3.3%	\$427.61	55	\$421.00	64
Ottawa	\$1,476,935	\$1,533,445	3.8%	\$241.21	101	\$248.61	102
Pawnee	\$2,543,952	\$2,673,164	5.1%	\$377.50	68	\$410.31	66
Phillips	\$2,530,532	\$2,714,650	7.3%	\$459.76	48	\$498.65	46
Pottawatomie	\$19,001,903	\$19,984,889	5.2%	\$993.36	1	\$1,039.80	1
Pratt	\$7,346,866	\$8,196,250	11.6%	\$773.68	7	\$868.61	7
Rawlins	\$804,877	\$886,269	10.1%	\$301.23	85	\$335.33	84
Reno	\$41,770,074	\$42,978,193	2.9%	\$657.20	17	\$674.63	18
Republic	\$1,767,270	\$1,806,896	2.2%	\$342.23	76	\$359.01	78
Rice	\$3,581,370	\$3,705,067	3.5%	\$342.65	75	\$359.89	77
Riley	\$32,976,745	\$36,520,988	10.7%	\$524.89	36	\$584.08	30
Rooks	\$2,840,045	\$3,032,413	6.8%	\$530.75	34	\$573.23	33
Rush	\$973,447	\$932,340	-4.2%	\$285.80	90	\$281.08	91
Russell	\$3,909,909	\$4,063,087	3.9%	\$571.21	25	\$602.83	27
Saline	\$46,721,251	\$48,421,370	3.6%	\$866.51	4	\$893.88	6
Scott	\$2,582,981	\$2,587,800	0.2%	\$561.52	29	\$557.36	36
Sedgwick	\$357,186,284	\$374,215,605	4.8%	\$766.39	8	\$794.69	9
Seward	\$17,579,163	\$18,903,320	7.5%	\$755.31	9	\$807.70	8
Shawnee	\$128,617,392	\$129,455,218	0.7%	\$746.19	11	\$749.63	13
Sheridan	\$1,032,618	\$1,372,024	32.9%	\$398.54	64	\$527.70	42
Sherman	\$4,620,638	\$4,625,904	0.1%	\$750.96	10	\$773.43	12
Smith	\$1,509,974	\$1,518,936	0.6%	\$366.41	71	\$377.47	72
Stafford	\$1,517,832	\$1,660,627	9.4%	\$338.20	77	\$374.44	75
Stanton	\$888,120	\$949,238	6.9%	\$395.60	65	\$425.29	63
Stevens	\$2,759,593	\$3,027,288	9.7%	\$509.90	40	\$572.59	34
Sumner	\$7,722,734	\$7,829,515	1.4%	\$311.44	83	\$320.34	86
Thomas	\$6,513,260	\$7,078,222	8.7%	\$852.63	5	\$947.81	3
Trego	\$1,587,059	\$1,833,222	15.5%	\$520.35	38	\$612.50	25
Wabaunsee	\$1,446,506	\$1,410,122	-2.5%	\$209.06	105	\$204.51	105
Wallace	\$594,220	\$604,598	1.7%	\$377.76	67	\$388.31	71
Washington	\$1,740,524	\$1,799,287	3.4%	\$289.65	89	\$302.71	90
Wichita	\$890,799	\$909,521	2.1%	\$385.79	66	\$397.52	69
Wilson	\$3,556,523	\$3,950,818	11.1%	\$361.66	72	\$399.52	67
Woodson	\$958,779	\$965,044	0.7%	\$268.42	93	\$275.18	92
Wyandotte	\$88,092,897	\$98,766,155	12.1%	\$565.60	27	\$635.12	22
Total Counties	\$1,801,196,408	\$1,869,641,979		\$656.25		\$676.41	
Miscellaneous	<u>\$6,013,961</u>	<u>\$7,129,843</u>					
Grand Total	\$1,807,210,370	\$1,876,771,822	3.8%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2007.
 Figures might not add from rounding.

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2007 state sales tax collection percentage change over Fiscal Year 2006, by county. Total statewide percent change was 3.8%.

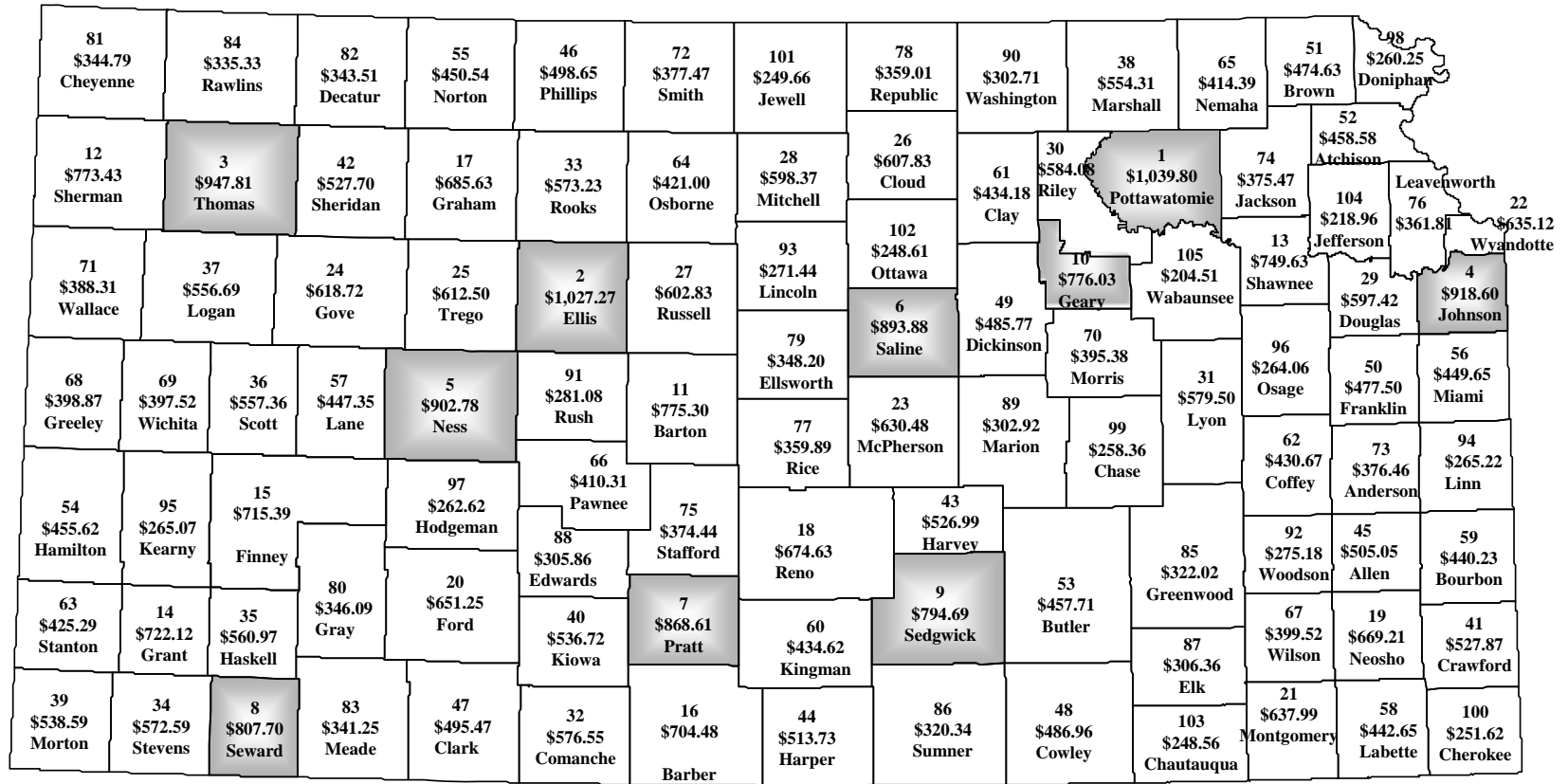


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2007 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 2006</u>	<u>FY 2007</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$ 1,088,688	\$ 1,180,875	8.5%
112 Animal Production	\$ 132,174	\$ 136,317	3.1%
114 Fishing, Hunting and Trapping	\$ 383,707	\$ 411,446	7.2%
115 Agriculture and Forestry Support Activities	\$ 338,897	\$ 386,279	14.0%
2-digit Total	\$ 1,943,466	\$ 2,114,917	8.8%
21 Mining			
211 Oil and Gas Extraction	\$ 219,927	\$ 274,804	25.0%
212 Mining (except Oil and Gas)	\$ 1,991,296	\$ 1,831,481	-8.0%
213 Support Activities for Mining	\$ 8,922,234	\$ 9,644,478	8.1%
2-digit Total	\$ 11,133,457	\$ 11,750,764	5.5%
22 Utilities			
221 Utilities	\$ 50,044,363	\$ 52,089,397	4.1%
2-digit Total	\$ 50,044,363	\$ 52,089,397	4.1%
23 Construction			
236 Construction of Buildings	\$ 6,239,503	\$ 6,724,292	7.8%
237 Heavy and Civil Engineering Construction	\$ 10,263,831	\$ 10,994,882	7.1%
238 Specialty Trade Contractors	\$ 38,432,893	\$ 39,415,367	2.6%
2-digit Total	\$ 54,936,227	\$ 57,134,540	4.0%
31-33 Manufacturing			
311 Food Mfg	\$ 2,306,866	\$ 2,399,351	4.0%
312 Beverage and Tobacco Product Mfg	\$ 1,869,259	\$ 1,845,957	-1.2%
313 Textile Mills	\$ 66,299	\$ 62,698	-5.4%
314 Textile Product Mills	\$ 445,952	\$ 460,655	3.3%
315 Apparel Mfg	\$ 181,500	\$ 155,146	-14.5%
316 Leather and Allied Product Mfg	\$ 25,627	\$ 25,790	0.6%
321 Wood Product Mfg	\$ 2,668,744	\$ 2,385,290	-10.6%
322 Paper Mfg	\$ 610,871	\$ 400,369	-34.5%
323 Printing and Related Support Activities	\$ 6,130,634	\$ 6,398,129	4.4%
324 Petroleum and Coal Products Mfg	\$ 1,131,321	\$ 1,067,170	-5.7%
325 Chemical Mfg	\$ 2,868,579	\$ 2,655,944	-7.4%
326 Plastics and Rubber Products Mfg	\$ 1,023,044	\$ 1,151,146	12.5%
327 Nonmetallic Mineral Product Mfg	\$ 14,904,453	\$ 13,196,932	-11.5%
331 Primary Metal Mfg	\$ 539,367	\$ 529,939	-1.7%
332 Fabricated Metal Product Mfg	\$ 4,357,068	\$ 4,394,634	0.9%
333 Machinery Mfg	\$ 1,962,590	\$ 2,059,075	4.9%
334 Computer and Electronic Product Mfg	\$ 2,872,442	\$ 1,393,411	-51.5%
335 Electrical Equipment & Appliance Mfg	\$ 296,757	\$ 349,735	17.9%
336 Transportation Equipment Mfg	\$ 2,301,061	\$ 2,860,119	24.3%
337 Furniture and Related Product Mfg	\$ 2,848,648	\$ 2,529,684	-11.2%
339 Miscellaneous Mfg	\$ 2,014,897	\$ 2,407,910	19.5%
2-digit Total	\$ 51,425,979	\$ 48,729,083	-5.2%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$ 79,721,356	\$ 83,152,378	4.3%
424 Merchant Wholesalers, Nondurable Goods	\$ 18,456,348	\$ 18,306,291	-0.8%
425 Electronic Markets and Agents and Brokers	\$ 7,957,876	\$ 6,993,693	-12.1%
2-digit Total	\$ 106,135,581	\$ 108,452,361	2.2%
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$ 233,507,920	\$ 237,441,737	1.7%
442 Furniture and Home Furnishings Stores	\$ 46,828,882	\$ 49,827,215	6.4%
443 Electronics and Appliance Stores	\$ 33,191,468	\$ 35,333,384	6.5%

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 2006</u>	<u>FY 2007</u>	<u>Percent Change</u>
444 Building Material and Garden Supply Stores	\$ 115,292,530	\$ 114,720,395	-0.5%
445 Food and Beverage Stores	\$ 149,630,161	\$ 141,370,455	-5.5%
446 Health and Personal Care Stores	\$ 17,703,580	\$ 17,509,532	-1.1%
447 Gasoline Stations	\$ 41,205,703	\$ 56,310,814	36.7%
448 Clothing and Clothing Accessories Stores	\$ 49,600,745	\$ 53,963,044	8.8%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 35,422,366	\$ 36,771,130	3.8%
452 General Merchandise Stores	\$ 279,353,231	\$ 294,546,282	5.4%
453 Miscellaneous Store Retailers	\$ 45,155,446	\$ 46,846,576	3.7%
454 Nonstore Retailers	\$ 14,740,553	\$ 21,121,433	43.3%
2-digit Total	\$ 1,061,632,584	\$ 1,105,761,996	4.2%
48-49 Transportation and Warehousing			
481 Air Transportation	\$ 165,066	\$ 166,345	0.8%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,500,298	\$ 1,550,912	3.4%
485 Transit and Ground Passenger Transportation	Confidential	Confidential	n/a
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$ 1,270,753	\$ 1,419,757	11.7%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 64,846	\$ 58,487	-9.8%
493 Warehousing and Storage	\$ 574,507	\$ 621,688	8.2%
2-digit Total	\$ 3,590,460	\$ 3,823,842	6.5%
51 Information			
511 Publishing Industries (except Internet)	\$ 6,651,129	\$ 6,834,345	2.8%
512 Motion Picture & Sound Recording Industries	\$ 5,569,273	\$ 5,729,129	2.9%
515 Broadcasting (except Internet)	\$ 10,738,258	\$ 18,108,839	68.6%
516 Internet Publishing and Broadcasting	\$ 8,881	\$ 7,207	-18.8%
517 Telecommunications	\$ 109,964,726	\$ 105,196,791	-4.3%
518 ISPs, Search Portals, and Data Processing	\$ 922,643	\$ 1,243,352	34.8%
519 Other Information Services	\$ 100,683	\$ 118,695	17.9%
2-digit Total	\$ 133,955,594	\$ 137,238,359	2.5%
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,542,952	\$ 2,684,108	5.6%
523 Securities and Commodity Contract Brokerage	\$ 268,760	\$ 234,522	-12.7%
524 Insurance Carriers and Related Activities	\$ 140,381	\$ 189,755	35.2%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
2-digit Total	\$ 2,953,298	\$ 3,109,356	5.3%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$ 1,030,031	\$ 1,086,562	5.5%
532 Rental and Leasing Services	\$ 25,040,855	\$ 27,763,238	10.9%
2-digit Total	\$ 26,070,886	\$ 28,849,800	10.7%
54 Professional and Technical Services			
541 Professional and Technical Services	\$ 15,584,587	\$ 15,283,130	-1.9%
2-digit Total	\$ 15,584,587	\$ 15,283,130	-1.9%
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$ 1,031,281	\$ 229,540	-77.7%
2-digit Total	\$ 1,031,281	\$ 229,540	-77.7%
56 Administrative and Waste Services			

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 2006</u>	<u>FY 2007</u>	<u>Percent Change</u>
561 Administrative and Support Services	\$ 20,796,522	\$ 21,602,724	3.9%
562 Waste Management and Remediation Services	\$ 583,051	\$ 586,665	0.6%
2-digit Total	\$ 21,379,573	\$ 22,189,390	3.8%
61 Educational Services			
611 Educational Services	\$ 4,788,414	\$ 4,819,805	0.7%
2-digit Total	\$ 4,788,414	\$ 4,819,805	0.7%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$ 1,109,394	\$ 1,387,772	25.1%
622 Hospitals	\$ 1,228,326	\$ 1,456,389	18.6%
623 Nursing and Residential Care Facilities	\$ 107,898	\$ 111,827	3.6%
624 Social Assistance	\$ 508,986	\$ 525,958	3.3%
2-digit Total	\$ 2,954,604	\$ 3,481,946	17.8%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$ 3,922,982	\$ 4,873,595	24.2%
712 Museums, Historical Sites, Zoos, and Parks	\$ 468,627	\$ 543,711	16.0%
713 Amusement, Gambling, and Recreation	\$ 15,024,137	\$ 15,417,076	2.6%
2-digit Total	\$ 19,415,746	\$ 20,834,382	7.3%
72 Accommodation and Food Services			
721 Accommodation	\$ 24,306,886	\$ 26,592,032	9.4%
722 Food Services and Drinking Places	\$ 147,935,099	\$ 156,564,591	5.8%
2-digit Total	\$ 172,241,985	\$ 183,156,623	6.3%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$ 42,361,785	\$ 43,977,534	3.8%
812 Personal and Laundry Services	\$ 12,953,089	\$ 13,171,279	1.7%
813 Membership Associations and Organizations	\$ 3,744,955	\$ 3,570,516	-4.7%
814 Private Households	\$ 47,568	\$ 62,938	32.3%
2-digit Total	\$ 59,107,398	\$ 60,782,268	2.8%
92 Public Administration			
921 Executive, Legislative, & General Government	\$ 3,816,990	\$ 3,855,376	1.0%
922 Justice, Public Order, and Safety Activities	\$ 183,041	\$ 189,614	3.6%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$ 45,250	\$ 36,896	-18.5%
926 Administration of Economic Programs	\$ 1,298,101	\$ 1,179,047	-9.2%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$ 5,343,395	\$ 5,261,052	-1.5%
99 Unclassified Establishments			
999 Unclassified Establishments	\$ 1,541,491	\$ 1,679,271	8.9%
2-digit Total	\$ 1,541,491	\$ 1,679,271	8.9%
Total	\$ 1,807,210,370	\$ 1,876,771,822	3.8%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)		Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	
Allen County	1.00%	Oct-94	\$1,349,163.36	\$1,437,246.32	6.5%	\$158,785.84	\$188,378.70	18.6%
Anderson County	1.50%	Apr-07	\$648,087.32	\$680,690.34	NA	\$59,864.90	\$74,749.29	NA
Atchison County	1.00%	Oct-04	\$1,605,028.52	\$1,699,250.74	5.9%	\$242,161.03	\$243,933.82	0.7%
Barber County	1.00%	Feb-83	\$702,669.23	\$720,746.86	2.6%	\$127,853.22	\$135,104.89	5.7%
Barton County	1.25%	Apr-03	\$5,093,868.26	\$5,294,804.73	3.9%	\$391,704.46	\$411,742.12	5.1%
Bourbon County	1.00%	Jul-01	\$1,358,812.20	\$1,356,250.19	-0.2%	\$185,673.87	\$236,465.14	27.4%
Brown County	1.00%	Nov-82	\$969,861.54	\$1,004,940.96	3.6%	\$199,028.03	\$158,380.54	-20.4%
Chase County	1.00%	Apr-05	\$176,425.53	\$184,364.02	4.5%	\$66,763.09	\$50,878.68	-23.8%
Chautauqua County	1.00%	Feb-83	\$230,686.90	\$237,311.17	2.9%	\$53,470.05	\$65,205.78	21.9%
Cherokee County	1.50%	Jan-03	\$1,876,728.82	\$1,811,215.45	-3.5%	\$586,581.67	\$587,525.99	0.2%
Cheyenne County	2.00%	Jul-96	\$441,594.03	\$459,778.36	4.1%	\$94,299.59	\$112,474.27	19.3%
Clay County	1.00%	Jan-01	\$787,647.25	\$826,691.59	5.0%	\$76,327.79	\$80,118.20	5.0%
Cloud County	1.00%	Jan-01	\$1,157,546.05	\$1,185,560.32	2.4%	\$112,292.20	\$105,649.88	-5.9%
Cowley County	0.50%	Oct-05	\$967,181.59	\$1,755,944.94	NA	\$112,067.78	\$224,915.08	NA
Crawford County	1.00%	Jul-01	\$4,132,467.21	\$4,151,289.81	0.5%	\$563,002.98	\$568,014.37	0.9%
Decatur County	1.00%	Nov-84	\$214,544.32	\$237,040.41	10.5%	\$56,590.77	\$77,016.12	36.1%
Dickinson County	1.00%	Jul-97	\$1,887,220.13	\$1,957,080.09	3.7%	\$247,942.10	\$212,013.29	-14.5%
Doniphan County	1.00%	Oct-94	\$443,138.54	\$463,872.22	4.7%	\$167,941.69	\$162,631.87	-3.2%
Douglas County	1.00%	Jan-95	\$13,508,529.67	\$13,456,607.42	-0.4%	\$1,113,121.73	\$1,111,028.72	-0.2%
Edwards County	1.00%	Nov-83	\$211,857.57	\$211,249.46	-0.3%	\$32,962.58	\$31,242.39	-5.2%
Elk County	1.00%	Nov-82	\$223,681.60	\$206,145.54	-7.8%	\$22,699.87	\$22,623.12	-0.3%
Ellsworth County	1.00%	Apr-05	\$475,278.94	\$460,850.64	-3.0%	\$69,309.91	\$61,159.44	-11.8%
Finney County	1.00%	Apr-05	\$5,240,546.30	\$5,506,279.57	5.1%	\$482,404.43	\$536,518.75	11.2%
Ford County	1.00%	Oct-97	\$4,148,931.82	\$4,394,179.68	5.9%	\$395,935.48	\$466,554.09	17.8%
Franklin County	1.50%	Jan-93	\$3,995,863.34	\$3,960,418.62	-0.9%	\$425,954.18	\$565,085.81	32.7%
Geary County	1.25%	Oct-06	\$3,211,365.08	\$4,327,654.44	NA	\$275,691.74	\$432,076.83	NA
Gove County	1.75%	Jan-06	\$386,197.16	\$599,363.52	NA	\$44,161.68	\$103,253.36	NA
Graham County	0.25%	Oct-03	\$87,846.57	\$93,380.57	6.3%	\$5,930.01	\$18,821.00	217.4%
Gray County	1.00%	Feb-83	\$435,463.74	\$470,189.96	8.0%	\$78,984.10	\$68,220.81	-13.6%
Greeley County	1.00%	Nov-82	\$128,492.84	\$120,009.00	-6.6%	\$19,900.04	\$27,302.08	37.2%
Greenwood County	1.00%	Jul-95	\$498,637.21	\$501,913.51	0.7%	\$49,162.32	\$57,506.90	17.0%
Hamilton County	0.50%	Jan-93	\$121,582.18	\$133,836.94	10.1%	\$22,607.00	\$22,728.48	0.5%
Harvey County	2.00%	Oct-06	\$3,489,302.69	\$5,650,218.50	NA	\$273,097.34	\$529,180.88	NA
Haskell County	0.50%	Jan-83	\$201,489.37	\$242,974.84	20.6%	\$46,330.30	\$79,162.53	70.9%
Hodgeman County	1.00%	Apr-07	\$0.00	\$9,846.47	NA	\$0.00	\$1,693.83	NA
Jackson County	1.40%	Apr-05	\$1,619,374.25	\$1,524,821.85	-5.8%	\$100,512.55	\$128,775.61	28.1%
Jefferson County	1.00%	Oct-98	\$987,085.60	\$961,935.60	-2.5%	\$161,658.59	\$157,592.80	-2.5%
Jewell County	1.00%	Feb-83	\$180,976.69	\$193,072.99	6.7%	\$37,104.51	\$42,683.59	15.0%
Johnson County	1.10%	Jan-03	\$101,946,581.83	\$103,519,289.51	1.5%	\$25,731,362.78	\$27,083,672.95	5.3%
Kiowa County	1.00%	Nov-82	\$335,960.42	\$323,825.94	-3.6%	\$54,069.17	\$87,934.45	62.6%
Labette County	1.25%	Oct-01	\$2,457,192.29	\$2,572,267.16	4.7%	\$435,094.34	\$368,694.21	-15.3%
Leavenworth County	1.00%	Jan-97	\$5,532,453.02	\$5,598,636.32	1.2%	\$809,127.73	\$907,630.07	12.2%
Lincoln County	1.00%	Feb-83	\$196,167.88	\$209,742.09	6.9%	\$18,233.05	\$20,165.69	10.6%
Logan County	1.00%	Nov-82	\$286,712.77	\$303,682.75	5.9%	\$24,227.06	\$29,828.58	23.1%
Lyon County	0.50%	Jul-99	\$2,037,451.72	\$2,072,470.30	1.7%	\$157,629.15	\$175,734.66	11.5%
Marion County	1.00%	Jul-87	\$867,985.14	\$867,992.62	0.0%	\$116,562.20	\$106,373.31	-8.7%
Mcpherson County	1.00%	Jul-82	\$3,566,761.29	\$3,710,870.88	4.0%	\$573,609.77	\$585,852.32	2.1%
Meade County	1.00%	Nov-84	\$363,726.74	\$377,093.43	3.7%	\$67,913.76	\$84,121.76	23.9%
Miami County	1.25%	Jan-01	\$3,736,831.36	\$3,584,395.38	-4.1%	\$539,808.43	\$557,201.23	3.2%
Mitchell County	1.00%	Nov-82	\$764,347.49	\$780,127.25	2.1%	\$62,751.60	\$64,482.50	2.8%
Montgomery County	0.00%	Oct-02	\$8,319.04	\$6,883.29	-17.3%	\$594.07	\$0.00	-100.0%
Morris County	1.00%	Nov-82	\$484,603.11	\$516,366.18	6.6%	\$51,770.10	\$50,362.83	-2.7%
Nemaha County	1.00%	Nov-82	\$974,483.88	\$923,965.03	-5.2%	\$110,644.31	\$120,108.13	8.6%
Neosho County	1.00%	Oct-00	\$2,198,976.73	\$2,243,391.06	2.0%	\$402,626.03	\$494,834.27	22.9%
Norton County	0.75%	Sep-03	\$364,502.10	\$400,241.95	9.8%	\$117,616.43	\$143,707.78	22.2%
Osage County	1.00%	Nov-82	\$982,823.01	\$983,439.28	0.1%	\$110,884.36	\$110,876.35	0.0%
Osborne County	1.50%	Oct-05	\$401,503.70	\$554,706.84	NA	\$38,106.10	\$50,891.43	NA
Ottawa County	1.00%	Jun-01	\$333,102.25	\$345,981.25	3.9%	\$39,302.10	\$70,137.42	78.5%
Pawnee County	1.00%	Jul-83	\$540,308.94	\$555,885.22	2.9%	\$44,584.31	\$56,896.66	27.6%
Phillips County	5.00%	Jan-06	\$87,152.01	\$282,860.91	NA	\$20,434.85	\$65,454.97	NA
Pottawatomie County	1.00%	Apr-05	\$3,713,360.31	\$3,959,540.00	6.6%	\$283,506.35	\$341,190.95	20.3%
Pratt County	1.00%	Jul-82	\$1,496,379.21	\$1,638,006.13	9.5%	\$121,751.77	\$145,811.92	19.8%
Rawlins County	1.00%	Feb-83	\$184,894.00	\$194,256.13	5.1%	\$54,759.69	\$53,525.45	-2.3%
Reno County	1.00%	Jul-86	\$8,408,707.45	\$8,638,742.06	2.7%	\$734,661.62	\$965,199.26	31.4%
Republic County	2.00%	Jul-03	\$812,551.48	\$778,554.90	-4.2%	\$120,183.88	\$111,988.33	-6.8%
Rice County	1.00%	Nov-82	\$790,745.19	\$787,414.01	-0.4%	\$95,971.75	\$94,137.08	-1.9%
Riley County	1.00%	Jan-99	\$6,554,947.59	\$7,380,250.02	12.6%	\$521,307.87	\$563,317.66	8.1%
Rooks County	0.00%	Oct-00	\$736.26	\$287.71	-60.9%	\$0.00	\$0.00	NA
Russell County	1.50%	Jan-00	\$1,455,577.82	\$1,691,134.97	16.2%	\$166,906.29	\$203,244.46	21.8%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)		Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	
Saline County	1.00%	Jun-95	\$9,277,497.62	\$9,637,013.43	3.9%	\$673,784.82	\$758,917.51	12.6%
Scott County	1.00%	May-82	\$581,499.80	\$561,323.58	-3.5%	\$57,256.91	\$76,663.11	33.9%
Sedgwick County	2.00%	Jul-05	\$130,494,266.14	\$150,609,653.04	NA	\$12,784,051.96	\$16,693,815.56	NA
Seward County	1.25%	Jan-04	\$4,381,600.84	\$4,744,590.82	8.3%	\$583,040.12	\$908,772.56	55.9%
Shawnee County	1.15%	Jan-05	\$29,582,373.54	\$29,883,214.85	1.0%	\$3,308,859.78	\$3,659,305.20	10.6%
Sheridan County	2.25%	Jul-06	\$221,336.24	\$277,536.76	NA	\$32,883.64	\$53,963.59	NA
Sherman County	1.25%	Apr-02	\$1,194,029.13	\$1,959,117.76	64.1%	\$114,053.25	\$211,424.99	85.4%
Stafford County	1.00%	Nov-84	\$332,890.30	\$357,515.62	7.4%	\$41,446.01	\$44,467.68	7.3%
Stanton County	1.00%	Nov-84	\$201,439.45	\$195,327.65	-3.0%	\$45,933.91	\$59,004.35	28.5%
Sumner County	1.00%	Oct-04	\$1,695,652.87	\$1,705,099.97	0.6%	\$221,606.03	\$220,149.36	-0.7%
Thomas County	1.00%	Nov-82	\$1,291,188.23	\$1,435,767.09	11.2%	\$129,355.79	\$147,131.28	13.7%
Trego County	0.50%	Apr-05	\$174,903.25	\$196,680.55	12.5%	\$20,151.93	\$29,705.51	47.4%
Wabunsee County	1.00%	Oct-06	\$429,159.31	\$367,249.15	NA	\$73,678.57	\$71,989.44	NA
Washington County	1.00%	Feb-83	\$396,544.33	\$416,650.71	5.1%	\$63,423.69	\$75,927.73	19.7%
Wichita County	2.00%	Jan-96	\$427,707.30	\$446,293.54	4.3%	\$86,617.72	\$122,833.68	41.8%
Wilson County	1.00%	Oct-00	\$760,314.40	\$858,007.87	12.8%	\$155,189.16	\$156,491.05	0.8%
Woodson County	1.00%	Oct-05	\$125,644.57	\$220,968.34	NA	\$14,446.67	\$35,941.96	NA
Wyandotte County	1.00%	Jan-84	\$19,394,543.29	\$21,321,503.82	9.9%	\$3,070,811.92	\$3,320,689.22	8.1%
Abilene	0.01%	Jan-06	\$767,073.17	\$584,169.79	NA	\$93,813.87	\$46,010.88	NA
Almena	0.50%	Apr-03	\$10,178.47	\$10,627.94	4.4%	\$2,987.20	\$1,979.78	-33.7%
Altamont	1.00%	Jul-99	\$54,584.06	\$59,231.47	8.5%	\$17,103.11	\$16,119.83	-5.7%
Americus	0.50%	Apr-87	\$13,532.23	\$12,892.55	-4.7%	\$1,797.17	\$2,156.03	20.0%
Andover	1.75%	Jan-06	\$1,289,383.41	\$2,067,260.54	NA	\$138,236.28	\$295,826.70	NA
Anthony	1.50%	Jan-01	\$409,671.03	\$406,508.13	-0.8%	\$29,733.52	\$47,203.10	58.8%
Argonia	1.00%	Jan-91	\$27,230.24	\$27,009.60	-0.8%	\$3,673.77	\$3,405.08	-7.3%
Arkansas City	1.00%	Apr-85	\$1,382,049.81	\$1,483,449.94	7.3%	\$180,520.07	\$182,124.53	0.9%
Arma	0.50%	Nov-82	\$35,293.60	\$34,061.84	-3.5%	\$6,694.87	\$8,047.33	20.2%
Atchison	1.00%	Aug-83	\$1,381,349.39	\$1,391,697.26	0.7%	\$176,737.13	\$168,492.46	-4.7%
Attica	1.00%	Apr-07	\$0.00	\$6,285.03	NA	\$0.00	\$351.77	NA
Auburn	1.00%	Jul-84	\$93,298.93	\$92,663.00	-0.7%	\$7,224.21	\$8,845.96	22.4%
Augusta	1.00%	Oct-06	\$444,785.92	\$698,334.70	NA	\$42,022.89	\$67,668.83	NA
Axtell	1.00%	Apr-07	\$0.00	\$7,842.69	NA	\$0.00	\$1,301.45	NA
Baldwin City	1.00%	Jul-91	\$333,060.19	\$325,611.05	-2.2%	\$31,729.41	\$37,324.83	17.6%
Basehor	1.00%	Oct-95	\$213,132.88	\$225,501.48	5.8%	\$71,335.83	\$73,368.27	2.8%
Baxter Springs	1.00%	Jul-85	\$345,323.78	\$346,999.76	0.5%	\$75,049.56	\$88,258.64	17.6%
Belle Plaine	1.00%	Oct-89	\$83,693.43	\$85,034.73	1.6%	\$11,597.87	\$10,541.89	-9.1%
Beloit	0.50%	Jul-01	\$291,987.60	\$294,543.27	0.9%	\$19,602.38	\$19,466.65	-0.7%
Benton	1.00%	Oct-99	\$44,412.47	\$52,368.55	17.9%	\$10,059.48	\$11,538.74	14.7%
Blue Rapids	1.00%	Jan-05	\$75,154.43	\$86,749.90	15.4%	\$8,122.59	\$10,855.42	33.6%
Bonner Springs	1.50%	Apr-05	\$2,724,094.19	\$2,906,027.79	6.7%	\$226,167.11	\$314,149.22	38.9%
Bronson	1.00%	Jan-97	\$13,568.91	\$14,926.65	10.0%	\$807.61	\$1,089.35	34.9%
Burden	1.00%	Jan-96	\$29,249.71	\$33,412.60	14.2%	\$5,549.21	\$4,634.98	-16.5%
Burlington	1.00%	Jan-05	\$344,466.09	\$346,932.20	0.7%	\$44,416.84	\$42,143.51	-5.1%
Caldwell	1.00%	Nov-82	\$86,765.47	\$81,115.48	-6.5%	\$16,014.53	\$14,137.07	-11.7%
Caney	2.75%	Apr-03	\$412,746.56	\$410,263.72	-0.6%	\$70,890.87	\$85,298.00	20.3%
Carbondale	1.00%	Apr-05	\$73,469.83	\$69,972.31	-4.8%	\$6,686.30	\$5,802.11	-13.2%
Cedar Vale	1.00%	Oct-97	\$33,616.69	\$35,172.84	4.6%	\$10,668.11	\$10,918.05	2.3%
Chanute	1.00%	Nov-87	\$1,724,133.28	\$1,765,243.63	2.4%	\$301,324.65	\$375,894.59	24.7%
Chase	0.50%	Oct-06	\$0.00	\$6,915.60	NA	\$0.00	\$522.14	NA
Cherryvale	1.75%	Jul-01	\$295,378.46	\$324,458.67	9.8%	\$36,690.78	\$36,610.13	-0.2%
Chetopa	1.50%	Jan-02	\$103,765.11	\$104,857.73	1.1%	\$14,238.21	\$19,482.29	36.8%
Clafin	0.50%	Oct-05	\$13,299.58	\$23,241.94	NA	\$1,241.65	\$2,624.39	NA
Clay Center	1.00%	Nov-84	\$622,669.28	\$650,123.94	4.4%	\$43,034.38	\$43,790.80	1.8%
Coffeyville	2.50%	Oct-02	\$3,639,961.30	\$3,987,786.79	9.6%	\$452,670.49	\$682,030.16	50.7%
Colby	0.25%	Apr-05	\$274,787.60	\$311,760.51	13.5%	\$22,255.32	\$21,683.94	-2.6%
Coldwater	1.00%	Jul-98	\$104,145.38	\$104,346.69	0.2%	\$14,713.12	\$13,150.21	-10.6%
Collyer	1.00%	Jan-01	\$5,806.46	\$7,531.30	29.7%	\$852.92	\$710.45	-16.7%
Columbus	1.00%	Jul-97	\$396,854.49	\$396,028.88	-0.2%	\$65,892.87	\$72,816.55	10.5%
Concordia	1.00%	Feb-83	\$940,990.03	\$966,572.97	2.7%	\$53,090.68	\$55,920.85	5.3%
Conway Springs	1.00%	Oct-89	\$64,386.14	\$56,184.43	-12.7%	\$11,022.33	\$7,853.90	-28.7%
Cottonwood Falls	1.00%	Jan-91	\$56,625.48	\$54,766.60	-3.3%	\$5,759.00	\$5,003.43	-13.1%
Council Grove	1.00%	Oct-03	\$320,871.32	\$343,220.77	7.0%	\$22,316.24	\$20,293.83	-9.1%
Dearing	1.00%	Apr-03	\$17,165.33	\$16,690.17	-2.8%	\$3,493.60	\$2,576.83	-26.2%
Deerfield	1.00%	Oct-94	\$22,228.86	\$21,526.72	-3.2%	\$2,272.82	\$2,609.88	14.8%
Delphos	1.00%	Nov-84	\$22,974.06	\$8,611.80	-62.5%	\$2,728.89	\$2,597.07	-4.8%
Derby	0.50%	Apr-03	\$1,422,356.79	\$1,466,558.67	3.1%	\$112,742.44	\$131,863.36	17.0%
DeSoto	1.75%	Jul-02	\$602,690.22	\$633,152.55	5.1%	\$198,212.54	\$205,206.83	3.5%
Dighton	1.00%	Jul-83	\$95,134.16	\$96,893.55	1.8%	\$18,398.51	\$31,814.42	72.9%
Dodge City	1.00%	Oct-97	\$3,772,797.20	\$3,970,843.06	5.2%	\$318,520.73	\$366,845.40	15.2%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	Percent Change	Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	Percent Change
Douglass	1.00%	Jan-95	\$85,959.86	\$88,925.71	3.5%	\$13,273.40	\$13,728.00	3.4%
Easton	1.00%	Jul-85	\$17,835.47	\$20,379.94	14.3%	\$6,065.54	\$7,340.83	21.0%
Edgerton	1.00%	Jul-85	\$52,284.81	\$51,492.68	-1.5%	\$16,012.27	\$16,155.00	0.9%
Edna	1.00%	Jan-89	\$27,342.30	\$22,091.82	-19.2%	\$3,428.02	\$4,175.96	21.8%
Edwardsville	1.00%	Jan-86	\$211,137.54	\$203,566.27	-3.6%	\$87,556.80	\$79,394.78	-9.3%
Effingham	1.00%	Nov-83	\$27,628.01	\$23,728.65	-14.1%	\$3,848.00	\$4,439.66	15.4%
El Dorado	1.00%	Oct-89	\$1,986,430.46	\$2,086,065.06	5.0%	\$163,651.20	\$141,856.93	-13.3%
Elkhart	1.00%	Jan-95	\$209,559.64	\$208,989.16	-0.3%	\$60,551.93	\$43,774.35	-27.7%
Ellinwood	0.50%	Jan-07	\$0.00	\$16,430.72	NA	\$0.00	\$1,774.85	NA
Ellis	2.00%	Oct-06	\$134,103.58	\$209,147.55	NA	\$14,047.08	\$28,709.69	NA
Ellsworth	1.25%	Jul-00	\$330,644.85	\$329,683.57	-0.3%	\$37,113.25	\$29,049.48	-21.7%
Elwood	1.00%	Nov-84	\$131,056.31	\$155,123.46	18.4%	\$44,432.72	\$44,381.94	-0.1%
Emporia	1.00%	Jan-95	\$3,765,617.70	\$3,805,626.96	1.1%	\$249,419.95	\$269,691.71	8.1%
Erie	1.00%	Jan-88	\$96,072.08	\$84,824.42	-11.7%	\$18,557.07	\$11,864.84	-36.1%
Eudora	0.50%	Nov-82	\$134,665.78	\$153,061.59	13.7%	\$21,056.01	\$28,791.72	36.7%
Eureka	0.00%	Jul-95	\$146,764.00	\$266,392.36	81.5%	\$12,088.90	\$19,094.46	58.0%
Fairway	1.00%	Jul-86	\$297,384.19	\$304,261.95	2.3%	\$81,968.15	\$88,055.34	7.4%
Florence	1.00%	Apr-05	\$39,468.45	\$48,599.77	23.1%	\$3,300.19	\$3,605.80	9.3%
Fontana	0.50%	Jul-97	\$3,561.64	\$2,445.93	-31.3%	\$912.57	\$723.91	-20.7%
Fort Scott	1.00%	Jan-84	\$1,122,179.55	\$1,132,805.20	0.9%	\$107,687.67	\$154,542.68	43.5%
Frankfort	1.00%	Apr-03	\$84,293.06	\$89,601.65	6.3%	\$7,684.08	\$7,907.13	2.9%
Fredonia	1.50%	Apr-06	\$321,360.60	\$484,426.68	NA	\$33,716.31	\$54,256.11	NA
Frontenac	1.00%	Jan-95	\$300,451.78	\$304,632.22	1.4%	\$44,591.94	\$46,484.10	4.2%
Galena	1.00%	Jul-84	\$130,328.03	\$128,891.28	-1.1%	\$70,753.42	\$57,631.38	-18.5%
Garden City	1.00%	Jul-94	\$4,213,133.79	\$4,383,910.49	4.1%	\$234,544.03	\$257,079.16	9.6%
Gardner	1.50%	Jan-06	\$1,426,329.19	\$2,153,896.84	NA	\$422,151.55	\$593,819.38	NA
Garnett	0.50%	Jan-99	\$233,533.24	\$225,516.47	-3.4%	\$13,380.62	\$15,419.58	15.2%
Gas	1.00%	Jan-91	\$40,809.63	\$0.00	-100.0%	\$1,612.04	\$1,668.05	3.5%
Geneseo	0.50%	Oct-05	\$2,952.72	\$4,873.45	NA	\$455.48	\$785.37	NA
Girard	1.00%	Jan-01	\$270,414.71	\$255,754.70	-5.4%	\$53,702.84	\$63,741.48	18.7%
Glade	1.00%	Jan-01	\$15,427.01	\$16,163.87	4.8%	\$675.30	\$535.79	-20.7%
Glasco	1.00%	Jul-83	\$21,894.12	\$22,381.58	2.2%	\$2,195.09	\$2,798.43	27.5%
Grandview Plaza	1.00%	Apr-99	\$42,570.06	\$52,146.92	22.5%	\$3,318.06	\$4,009.44	20.8%
Great Bend	0.50%	Apr-00	\$1,519,782.66	\$1,562,707.19	2.8%	\$100,537.31	\$105,983.08	5.4%
Greensburg	0.50%	Oct-06	\$0.00	\$52,992.79	NA	\$0.00	\$4,786.63	NA
Grinnell	0.25%	Jan-03	\$6,397.19	\$6,480.41	1.3%	\$572.25	\$1,061.40	85.5%
Harper	1.00%	Jan-01	\$253,405.68	\$230,015.88	-9.2%	\$19,370.91	\$23,307.36	20.3%
Hays	1.75%	Jan-05	\$7,672,447.16	\$7,889,510.34	2.8%	\$534,188.37	\$551,682.28	3.3%
Herington	1.50%	Apr-06	\$218,676.67	\$317,532.34	NA	\$20,017.83	\$37,510.72	NA
Hiawatha	1.00%	Apr-05	\$517,217.06	\$572,446.52	10.7%	\$81,490.12	\$63,461.38	-22.1%
Hill City	1.00%	Jul-85	\$219,353.33	\$232,069.53	5.8%	\$9,398.46	\$23,028.65	145.0%
Hillsboro	0.50%	May-85	\$273,738.29	\$348,572.00	27.3%	\$15,150.56	\$21,155.06	39.6%
Hoisington	0.50%	Oct-05	\$52,638.68	\$88,963.25	NA	\$3,049.06	\$7,853.81	NA
Holton	0.25%	Jan-95	\$200,508.54	\$188,854.99	-5.8%	\$8,086.53	\$8,534.20	5.5%
Horton	1.00%	Jul-87	\$120,466.10	\$128,095.22	6.3%	\$17,336.03	\$18,500.88	6.7%
Hugoton	1.50%	Apr-07	\$359,975.34	\$389,135.34	NA	\$58,685.47	\$131,892.40	NA
Humboldt	1.00%	Oct-03	\$101,514.65	\$110,956.46	9.3%	\$18,503.29	\$21,667.50	17.1%
Hutchinson	0.75%	Apr-94	\$5,194,803.50	\$5,321,725.23	2.4%	\$379,646.49	\$410,685.07	8.2%
Independence	2.25%	Oct-02	\$4,054,686.53	\$4,183,838.92	3.2%	\$297,426.08	\$300,963.12	1.2%
Iola	1.00%	Jan-90	\$945,106.08	\$978,280.83	3.5%	\$70,111.06	\$99,973.51	42.6%
Junction City	1.00%	Nov-82	\$2,834,012.05	\$3,341,338.66	17.9%	\$164,364.72	\$214,965.92	30.8%
Kanopolis	1.00%	Jul-85	\$20,584.07	\$15,435.97	-25.0%	\$2,734.81	\$3,600.27	31.6%
Kansas City	1.25%	Oct-04	\$21,170,985.55	\$23,526,299.67	11.1%	\$3,463,590.27	\$3,721,794.62	7.5%
Kincaid	1.00%	Jul-99	\$4,758.22	\$6,004.27	26.2%	\$1,288.12	\$875.68	-32.0%
Kingman	1.00%	Jan-05	\$364,723.42	\$373,157.27	2.3%	\$34,887.50	\$33,422.95	-4.2%
Kinsley	1.00%	Apr-07	\$0.00	\$7,565.32	NA	\$0.00	\$604.88	NA
Kiowa	1.00%	Jan-01	\$105,304.74	\$102,885.63	-2.3%	\$7,617.98	\$18,200.18	138.9%
LaCrosse	1.00%	Jan-96	\$111,234.30	\$106,829.74	-4.0%	\$6,965.84	\$7,919.14	13.7%
LaCygne	1.00%	Oct-88	\$89,860.06	\$91,971.28	2.3%	\$41,140.02	\$45,087.73	9.6%
Lakin	1.00%	Jul-83	\$142,125.48	\$134,188.17	-5.6%	\$24,285.02	\$22,064.54	-9.1%
Lansing	1.00%	Jan-89	\$676,403.81	\$685,318.65	1.3%	\$91,002.10	\$108,674.15	19.4%
Larned	0.50%	Apr-05	\$212,010.18	\$217,672.80	2.7%	\$11,691.42	\$14,213.84	21.6%
Lawrence	1.00%	Oct-90	\$12,195,663.76	\$12,302,590.50	0.9%	\$907,881.90	\$917,494.38	1.1%
Leavenworth	1.00%	Mar-85	\$3,507,460.78	\$3,478,169.75	-0.8%	\$345,412.82	\$395,958.21	14.6%
Leawood	1.53%	Apr-07	\$5,714,666.56	\$6,104,095.92	NA	\$1,162,458.59	\$1,437,015.47	NA
Lenexa	1.13%	Oct-00	\$10,162,138.75	\$10,563,429.06	3.9%	\$4,757,070.42	\$5,034,213.95	5.8%
Liberal	1.40%	Jul-06	\$3,218,788.84	\$4,576,371.85	NA	\$331,068.46	\$640,166.42	NA
Lindsborg	1.00%	Jul-00	\$236,986.67	\$223,105.74	-5.9%	\$23,474.72	\$21,458.89	-8.6%
Linwood	1.00%	Apr-03	\$26,351.58	\$24,349.31	-7.6%	\$9,429.41	\$9,410.17	-0.2%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007

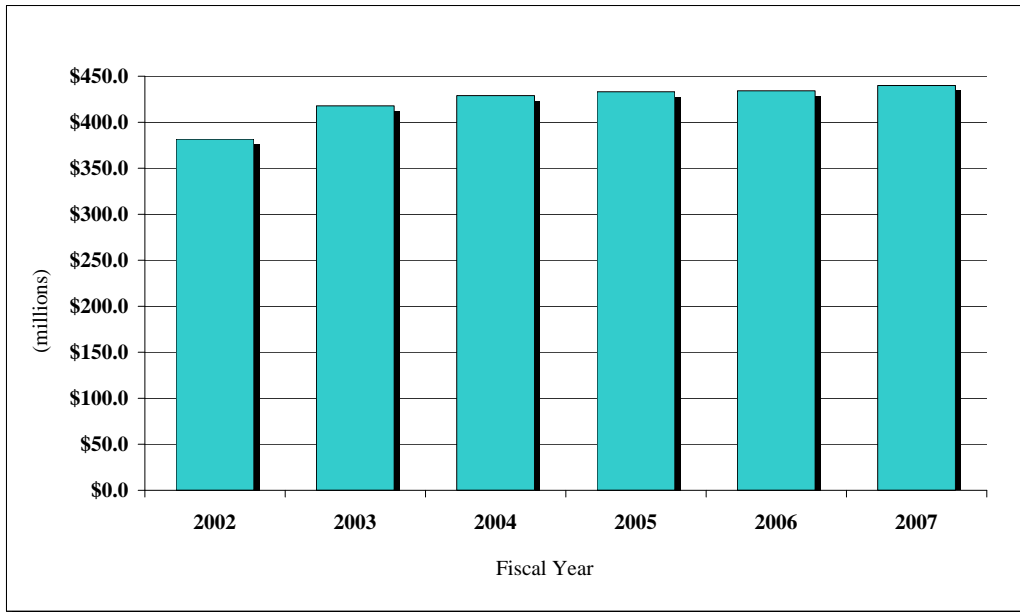
County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)		Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	
Longford	1.00%	Jan-89	\$5,320.50	\$5,327.93	0.1%	\$1,091.91	\$1,004.89	-8.0%
Louisburg	1.00%	Jan-97	\$632,772.84	\$620,642.05	-1.9%	\$80,880.95	\$82,272.06	1.7%
Lyndon	1.00%	Jan-99	\$96,416.09	\$95,151.63	-1.3%	\$6,091.21	\$10,748.75	76.5%
Lyons	0.50%	Oct-01	\$179,651.74	\$175,622.77	-2.2%	\$13,607.27	\$17,446.60	28.2%
Manhattan	1.00%	Jan-07	\$9,064,084.05	\$10,308,325.08	NA	\$620,263.97	\$732,836.84	NA
Mankato	0.50%	Oct-05	\$32,586.50	\$63,983.91	NA	\$4,029.24	\$9,410.08	NA
Maple Hill	0.75%	Jan-03	\$21,133.85	\$23,211.74	9.8%	\$4,065.02	\$2,663.29	-34.5%
Marion	0.75%	Jul-01	\$125,073.16	\$123,588.13	-1.2%	\$13,158.98	\$17,358.86	31.9%
Marysville	1.00%	Oct-99	\$712,318.13	\$712,611.36	0.0%	\$58,585.23	\$59,039.63	0.8%
Mayfield	0.50%	Nov-82	\$3,878.52	\$3,798.83	-2.1%	\$312.66	\$1,158.69	270.6%
McPherson	0.50%	Oct-02	\$1,060,796.52	\$1,117,069.19	5.3%	\$91,574.52	\$110,100.13	20.2%
Medicine Lodge	0.75%	Jul-06	\$158,671.95	\$225,316.52	NA	\$20,249.82	\$28,752.76	NA
Merriam	1.25%	Jan-01	\$5,799,801.55	\$5,850,915.75	0.9%	\$731,168.03	\$670,209.70	-8.3%
Miltonvale	1.00%	Jul-87	\$43,245.77	\$47,318.42	9.4%	\$20,214.01	\$13,822.50	-31.6%
Minneapolis	1.00%	Apr-05	\$181,241.29	\$187,604.16	3.5%	\$13,161.58	\$16,912.84	28.5%
Minneola	1.00%	Jul-99	\$39,327.86	\$36,706.10	-6.7%	\$4,467.54	\$4,512.39	1.0%
Mission	1.25%	Oct-02	\$2,793,215.54	\$2,587,575.84	-7.4%	\$570,579.91	\$659,309.65	15.6%
Mission Hills	1.00%	Jan-05	\$418,673.27	\$418,950.53	0.1%	\$115,481.37	\$141,929.27	22.9%
Moran	0.50%	Jul-84	\$17,948.82	\$18,774.17	4.6%	\$2,839.42	\$2,747.01	-3.3%
Morland	1.00%	Oct-96	\$11,422.30	\$10,413.23	-8.8%	\$1,407.76	\$1,227.57	-12.8%
Moscow	1.00%	Oct-03	\$18,290.96	\$17,601.72	-3.8%	\$10,378.69	\$34,256.64	230.1%
Mound City	1.00%	Jul-93	\$99,547.44	\$112,846.90	13.4%	\$9,593.14	\$9,256.05	-3.5%
Neodesha	2.00%	Oct-92	\$432,567.93	\$437,239.99	1.1%	\$69,530.55	\$74,364.34	7.0%
Ness City	1.00%	Oct-02	\$177,161.02	\$179,161.85	1.1%	\$11,737.21	\$12,972.89	10.5%
Norton	0.50%	Apr-93	\$187,688.80	\$193,666.33	3.2%	\$19,393.58	\$40,827.43	110.5%
Oak Hill	0.00%	Jan-07	\$0.00	\$176.37	NA	\$0.00	\$29.96	NA
Ogden	1.00%	Nov-82	\$59,797.04	\$72,488.83	21.2%	\$6,849.05	\$8,843.31	29.1%
Olathe	1.13%	Apr-00	\$22,052,009.08	\$22,522,601.71	2.1%	\$2,497,963.27	\$2,688,251.40	7.6%
Olpe	0.50%	Apr-05	\$14,784.20	\$17,712.86	19.8%	\$2,200.63	\$5,145.44	133.8%
Onaga	1.00%	Nov-82	\$66,246.09	\$63,570.63	-4.0%	\$7,895.76	\$10,565.71	33.8%
Osage City	1.00%	Oct-03	\$341,138.58	\$346,220.13	1.5%	\$19,709.35	\$26,928.91	36.6%
Osawatomie	0.50%	Jul-81	\$118,614.01	\$116,425.05	-1.8%	\$16,473.64	\$18,405.75	11.7%
Oswego	1.00%	Jul-95	\$135,962.80	\$138,258.97	1.7%	\$18,157.31	\$18,189.29	0.2%
Ottawa	1.10%	Jul-06	\$1,224,959.05	\$2,017,686.99	NA	\$99,381.47	\$254,088.08	NA
Overbrook	1.00%	Jan-99	\$85,966.19	\$89,381.62	4.0%	\$5,462.00	\$8,166.79	49.5%
Overland Park	1.13%	Apr-99	\$40,267,999.25	\$40,496,107.19	0.6%	\$12,038,471.35	\$12,476,062.97	3.6%
Oxford	1.00%	Nov-84	\$62,367.90	\$57,548.61	-7.7%	\$8,377.00	\$8,431.02	0.6%
Paola	1.00%	Oct-96	\$1,235,863.10	\$1,242,808.92	0.6%	\$101,451.14	\$100,580.70	-0.9%
Parker	1.00%	Oct-03	\$21,656.95	\$22,045.82	1.8%	\$2,239.46	\$2,618.69	16.9%
Parsons	1.00%	Jan-97	\$1,428,314.63	\$1,505,602.30	5.4%	\$194,847.26	\$160,165.50	-17.8%
Paxico	1.00%	Oct-96	\$10,415.75	\$12,159.86	16.7%	\$1,339.27	\$3,241.04	142.0%
Peabody	1.00%	Apr-07	\$0.00	\$4,664.43	NA	\$0.00	\$455.26	NA
Perry	0.50%	Jul-81	\$41,285.16	\$41,429.63	0.3%	\$4,019.63	\$3,769.95	-6.2%
Phillipsburg	1.00%	Jul-01	\$381,247.21	\$389,668.17	2.2%	\$49,601.82	\$58,230.91	17.4%
Pittsburg	0.50%	Oct-99	\$1,474,632.86	\$2,012,711.34	36.5%	\$158,670.97	\$205,453.43	29.5%
Plainville	1.00%	Apr-97	\$255,510.64	\$272,344.26	6.6%	\$18,596.81	\$25,878.71	39.2%
Pleasanton	1.00%	Oct-95	\$138,975.18	\$154,835.12	11.4%	\$11,379.45	\$15,299.97	34.5%
Pomona	1.00%	Dec-27	\$50,271.09	\$50,339.33	0.1%	\$5,312.98	\$7,051.34	32.7%
Prairie Village	1.00%	Feb-84	\$1,968,888.26	\$1,986,262.37	0.9%	\$346,348.53	\$342,369.42	-1.1%
Pratt	0.75%	Jan-05	\$962,332.61	\$1,034,774.22	7.5%	\$41,827.26	\$55,466.78	32.6%
Princeton	0.50%	Jul-95	\$9,171.02	\$7,487.83	-18.4%	\$1,024.52	\$1,172.68	14.5%
Protection	1.00%	Jan-99	\$43,836.47	\$49,344.57	12.6%	\$3,892.39	\$5,030.45	29.2%
Ransom	0.50%	Oct-93	\$13,290.93	\$13,161.56	-1.0%	\$1,385.56	\$1,240.39	-10.5%
Richmond	0.25%	Apr-05	\$4,747.87	\$5,718.97	20.5%	\$1,279.14	\$999.45	-21.9%
Riley	1.00%	Jul-92	\$56,080.85	\$57,224.35	2.0%	\$11,455.36	\$9,398.10	-18.0%
Roeland Park	1.25%	Apr-03	\$1,273,970.63	\$1,581,376.83	24.1%	\$122,432.46	\$111,833.43	-8.7%
Rolla	1.00%	Jan-97	\$19,866.39	\$17,702.34	-10.9%	\$4,554.72	\$6,264.62	37.5%
Rose Hill	1.00%	Oct-00	\$171,670.74	\$191,245.71	11.4%	\$30,252.41	\$37,064.05	22.5%
Rossville	1.00%	Oct-86	\$90,723.94	\$104,719.14	15.4%	\$4,830.52	\$7,199.30	49.0%
Sabetha	0.50%	Jul-91	\$197,504.54	\$178,022.23	-9.9%	\$19,595.34	\$19,512.62	-0.4%
Saint Marys	1.00%	Nov-84	\$184,578.37	\$182,902.14	-0.9%	\$26,946.74	\$26,025.62	-3.4%
Saint Paul	1.00%	Apr-98	\$45,987.15	\$52,583.69	14.3%	\$11,720.05	\$14,879.44	27.0%
Salina	0.75%	Jan-99	\$6,570,116.32	\$6,875,893.93	4.7%	\$452,543.16	\$505,307.89	11.7%
Satanta	0.50%	Jan-87	\$45,508.87	\$51,329.49	12.8%	\$7,513.69	\$7,802.15	3.8%
Scammon	1.00%	Apr-88	\$16,814.65	\$16,813.33	0.0%	\$7,128.64	\$5,618.76	-21.2%
Scott City	0.50%	Apr-07	\$0.00	\$15,967.28	NA	\$0.00	\$1,934.58	NA
Sedan	1.50%	Apr-05	\$151,618.77	\$157,664.04	4.0%	\$22,865.83	\$19,281.84	-15.7%
Seneca	1.00%	Apr-07	\$0.00	\$29,675.89	NA	\$0.00	\$4,062.47	NA
Shawnee	1.25%	Apr-05	\$10,427,055.48	\$10,558,795.60	1.3%	\$2,073,085.17	\$1,901,269.53	-8.3%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Sales Tax</u>		<u>Percent Change</u>	<u>Use Tax</u>		<u>Percent Change</u>
			<u>Fiscal Year 2006 (July 05 - June 06)</u>	<u>Fiscal Year 2007 (July 06 - June 07)</u>		<u>Fiscal Year 2006 (July 05 - June 06)</u>	<u>Fiscal Year 2007 (July 06 - June 07)</u>	
Smith Center	0.50%	Jan-01	\$101,241.38	\$101,368.21	0.1%	\$10,299.02	\$10,885.26	5.7%
South Hutchinson	0.50%	Jan-93	\$195,086.23	\$239,410.25	22.7%	\$24,053.79	\$19,856.45	-17.4%
Spivey	0.50%	Jan-79	\$44,489.08	\$43,683.77	-1.8%	\$822.49	\$123.12	-85.0%
Spring Hill	1.00%	Feb-84	\$449,897.75	\$451,321.89	0.3%	\$87,094.96	\$100,867.41	15.8%
Stockton	1.50%	Jan-99	\$195,384.49	\$202,308.09	3.5%	\$16,349.16	\$15,869.01	-2.9%
Strong City	1.00%	Jan-90	\$51,834.70	\$52,805.02	1.9%	\$4,065.41	\$4,091.01	0.6%
Sublette	0.50%	Jan-83	\$59,884.65	\$58,794.97	-1.8%	\$13,808.48	\$10,067.61	-27.1%
Syracuse	1.00%	Jun-84	\$164,631.69	\$180,403.93	9.6%	\$19,838.78	\$22,453.83	13.2%
Thayer	1.00%	Jul-95	\$35,562.89	\$39,016.22	9.7%	\$4,181.60	\$5,227.80	25.0%
Tonganoxie	1.00%	Jul-89	\$433,924.35	\$448,842.68	3.4%	\$57,853.75	\$49,356.24	-14.7%
Topeka	1.00%	Nov-82	\$23,542,180.83	\$23,904,708.27	1.5%	\$2,267,583.97	\$2,875,280.33	26.8%
Toronto	0.50%	Nov-82	\$6,899.70	\$5,977.04	-13.4%	\$705.86	\$512.71	-27.4%
Towanda	1.00%	Jul-95	\$62,749.83	\$64,785.36	3.2%	\$31,380.27	\$29,617.39	-5.6%
Troy	1.00%	Oct-07	\$0.00	\$252.16	NA	\$31,380.27	\$0.00	NA
Udall	1.00%	Oct-05	\$21,654.89	\$41,196.20	NA	\$2,135.41	\$7,510.35	NA
Ulysses	1.00%	Nov-83	\$684,282.00	\$772,124.13	12.8%	\$146,680.62	\$169,655.81	15.7%
Valley Falls	1.00%	Apr-07	\$0.00	\$5,006.62	NA	\$0.00	\$703.89	NA
Wakeeney	1.00%	Feb-83	\$248,800.86	\$262,544.45	5.5%	\$17,314.02	\$23,903.33	38.1%
Wakefield	1.00%	Nov-82	\$33,218.07	\$34,073.31	2.6%	\$5,646.41	\$7,733.83	37.0%
Wamego	1.75%	Jan-93	\$815,264.27	\$889,035.65	9.0%	\$120,240.82	\$125,450.93	4.3%
Waterville	1.00%	Apr-05	\$44,682.87	\$41,041.39	-8.1%	\$3,262.35	\$5,474.78	67.8%
Wathena	1.00%	Oct-06	\$0.00	\$57,617.99	NA	\$0.00	\$16,353.46	NA
Weir	0.01	30987	\$30,184.62	\$29,288.40	-3.0%	\$5,271.56	\$7,585.80	43.9%
Wellington	0.0125	34335	\$1,159,676.26	\$1,171,698.41	1.0%	\$108,935.70	\$116,433.34	6.9%
Wellsville	0.005	33970	\$72,530.71	\$68,279.70	-5.9%	\$9,162.33	\$9,094.03	-0.7%
Westmoreland	0.01	33970	\$59,302.65	\$63,534.11	7.1%	\$5,207.66	\$5,372.94	3.2%
Westwood	0.01	30713	\$187,177.62	\$182,412.55	-2.5%	\$53,830.77	\$36,560.58	-32.1%
Westwood Hills	0.01	30713	\$19,621.08	\$16,908.37	-13.8%	\$4,577.84	\$7,303.86	59.5%
Williamsburg	0.01	35339	\$12,947.91	\$15,750.06	21.6%	\$3,999.54	\$5,357.08	33.9%
Wilson	0.01	30560	\$55,799.85	\$58,741.35	5.3%	\$12,936.17	\$9,226.50	-28.7%
Winfield	0.01	30987	\$1,443,425.83	\$1,528,619.33	5.9%	\$96,310.51	\$136,861.92	42.1%
Yates Center	0.0175	37257	\$231,060.94	\$229,385.02	-0.7%	\$20,902.42	\$32,874.15	57.3%
Horsethief Reservoir	0.005	38626	\$860,863.37	\$1,571,757.33	NA	\$82,047.90	\$163,376.28	NA
Statewide			\$685,362,652.43	\$734,039,192.27	7.1%	\$102,279,757.93	\$114,752,186.78	12.2%

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>
2002	\$381,593,249	4.5%
2003	\$417,801,358	9.5%
2004	\$429,032,527	2.7%
2005	\$433,086,627	0.9%
2006	\$434,105,057	0.2%
2007	\$439,898,005	1.3%

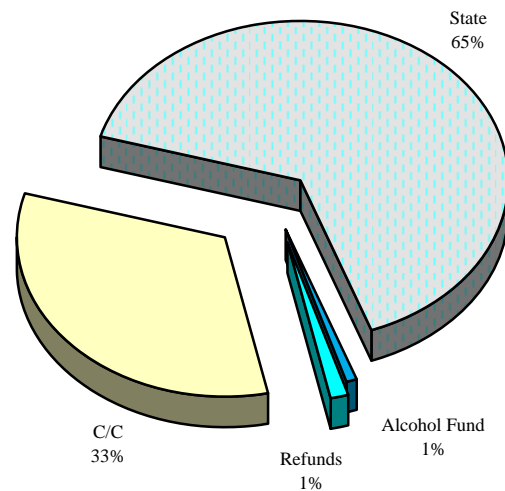
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type	Fiscal Year <u>2006</u>	Fiscal Year <u>2007</u>	Percent <u>Change</u>
Regular (Gasoline and Gasohol)	\$309,831,703	\$314,750,477	1.6%
Special (Diesel) Fuel	\$110,066,359	\$111,296,886	1.1%
LP Gas Fuel	\$255,372	\$225,641	(11.6%)
Interstate Motor Fuel	\$13,787,075	\$13,382,212	(2.9%)
Motor Carrier Trip Permits	<u>\$164,548</u>	<u>\$242,792</u>	47.6%
Total (Gross)	\$434,105,057	\$439,898,008	1.3%

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

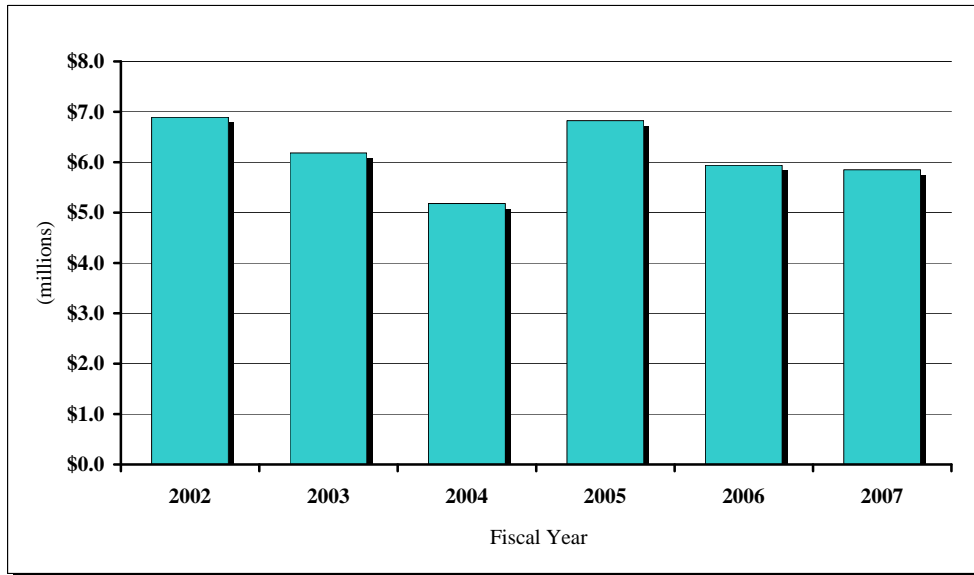
Note: Kansas Department of Revenue began to initiate fund transfers on a quarterly basis to provide consistency, thus the appearance of an increase in interstate motor fuel tax dollars.

State Highway Fund	\$285,753,841
Special City/County Highway Fund	\$144,792,854
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$5,851,313</u>
Total	\$439,898,008



Motor Fuel Refund Amounts

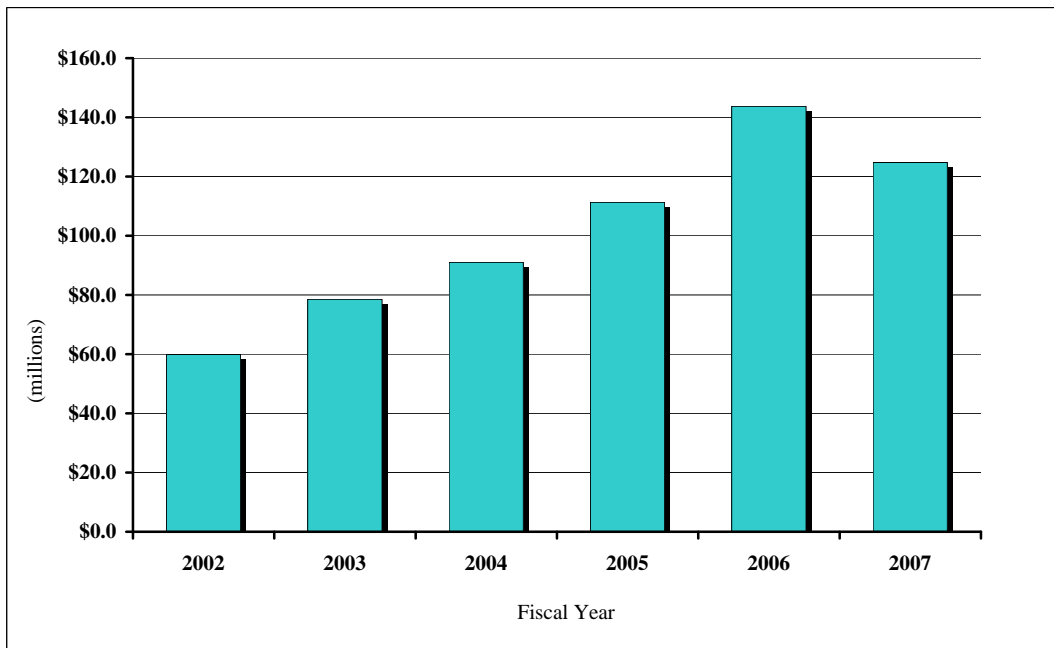
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2002	\$6,892,632	9.9%
2003	\$6,182,820	-10.3%
2004	\$5,179,968	-16.2%
2005	\$6,826,248	31.8%
2006	\$5,938,769	-13.0%
2007	\$5,851,313	-1.5%

Gross (before Refunds) Mineral Tax Collections by Product

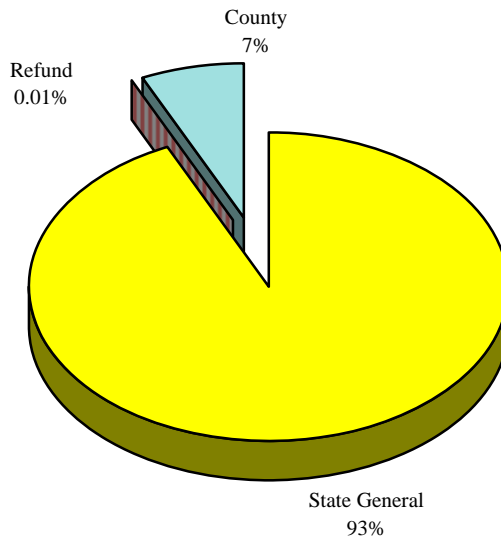
The Fiscal Year 2002 natural gas decrease is due to a reduction in price and production, while Fiscal Years 2003 through 2006 increase is due to an increase in the price of oil and natural gas. The natural gas decrease in Fiscal Year 2007 is due to a decrease in the price per mcf and to a continued decrease in production.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
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%
2006	\$39,670,076	\$104,050,568	\$143,720,644	29.1%
2007	\$39,140,891	\$85,626,051	\$124,766,942	-13.2%

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 2007

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>
Oil	\$36,401,028	\$0	\$2,739,863
Natural Gas	\$79,623,654	\$9,219	\$5,993,178
Total	\$116,024,682	\$9,219	\$8,733,041
Gross Total all Funds			\$124,766,942

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2006


Calendar Year 2006: January 2006 through December 2006

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	Ellis	3,298,657	41	Allen	247,052	81	Lyon	13,465
2	Rooks	2,041,451	42	Kearny	243,415	82	Geary	13,141
3	Russell	1,816,107	43	Rawlins	239,982	83	Dickinson	12,615
4	Ness	1,775,211	44	Edwards	227,732	84	Labette	10,341
5	Barton	1,677,578	45	Sheridan	205,765	85	Clay	4,952
6	Haskell	1,622,725	46	Rush	198,063	86	Sherman	3,625
7	Finney	1,520,312	47	Greeley	185,782	87	Pottawatomie	2,354
8	Graham	1,499,224	48	Anderson	178,970	88	Osage	2,073
9	Stafford	1,231,199	49	Coffey	160,231	89	Jackson	1,700
10	Butler	1,065,420	50	Marion	151,997	90	Hamilton	135
11	Morton	933,877	51	Harvey	145,486	91	Atchison	0
12	Barber	762,839	52	Johnson	144,752	92	Brown	0
13	Rice	749,174	53	Thomas	139,914	93	Cherokee	0
14	Trego	729,142	54	Sedgwick	132,657	94	Cloud	0
15	Lane	710,122	55	Wallace	127,055	95	Doniphan	0
16	Kingman	634,158	56	Norton	125,276	96	Jewell	0
17	Greenwood	546,618	57	Montgomery	119,526	97	Lincoln	0
18	Sumner	505,484	58	Pawnee	117,981	98	Marshall	0
19	Seward	469,922	59	Miami	117,116	99	Mitchell	0
20	Woodson	452,050	60	Cheyenne	114,202	100	Ottawa	0
21	Reno	444,523	61	Franklin	108,168	101	Republic	0
22	Cowley	442,053	62	Osborne	97,356	102	Shawnee	0
23	McPherson	417,613	63	Wilson	92,445	103	Smith	0
24	Gove	416,317	64	Morris	83,572	104	Washington	0
25	Scott	410,714	65	Elk	79,922	105	Wyandotte	0
26	Stevens	399,909	66	Linn	78,304			
27	Pratt	397,538	67	Leavenworth	78,215			
28	Logan	361,249	68	Saline	75,165			
29	Comanche	353,549	69	Ford	73,343			
30	Harper	346,813	70	Gray	70,024	TOTAL BARRELS OIL		35,648,734
31	Ellsworth	341,261	71	Chase	51,865			
32	Phillips	326,471	72	Wabaunsee	48,629			
33	Hodgeman	324,125	73	Neosho	44,306			
34	Decatur	316,649	74	Nemaha	41,255	Counties producing		
35	Clark	306,057	75	Douglas	37,217	over 1 million barrels		17,547,883
36	Kiowa	302,329	76	Bourbon	32,887	Percent Total		49.2%
37	Grant	300,945	77	Crawford	27,341			
38	Chautauqua	277,771	78	Wichita	26,109			
39	Stanton	277,371	79	Riley	20,070			
40	Meade	271,379	80	Jefferson	19,282			

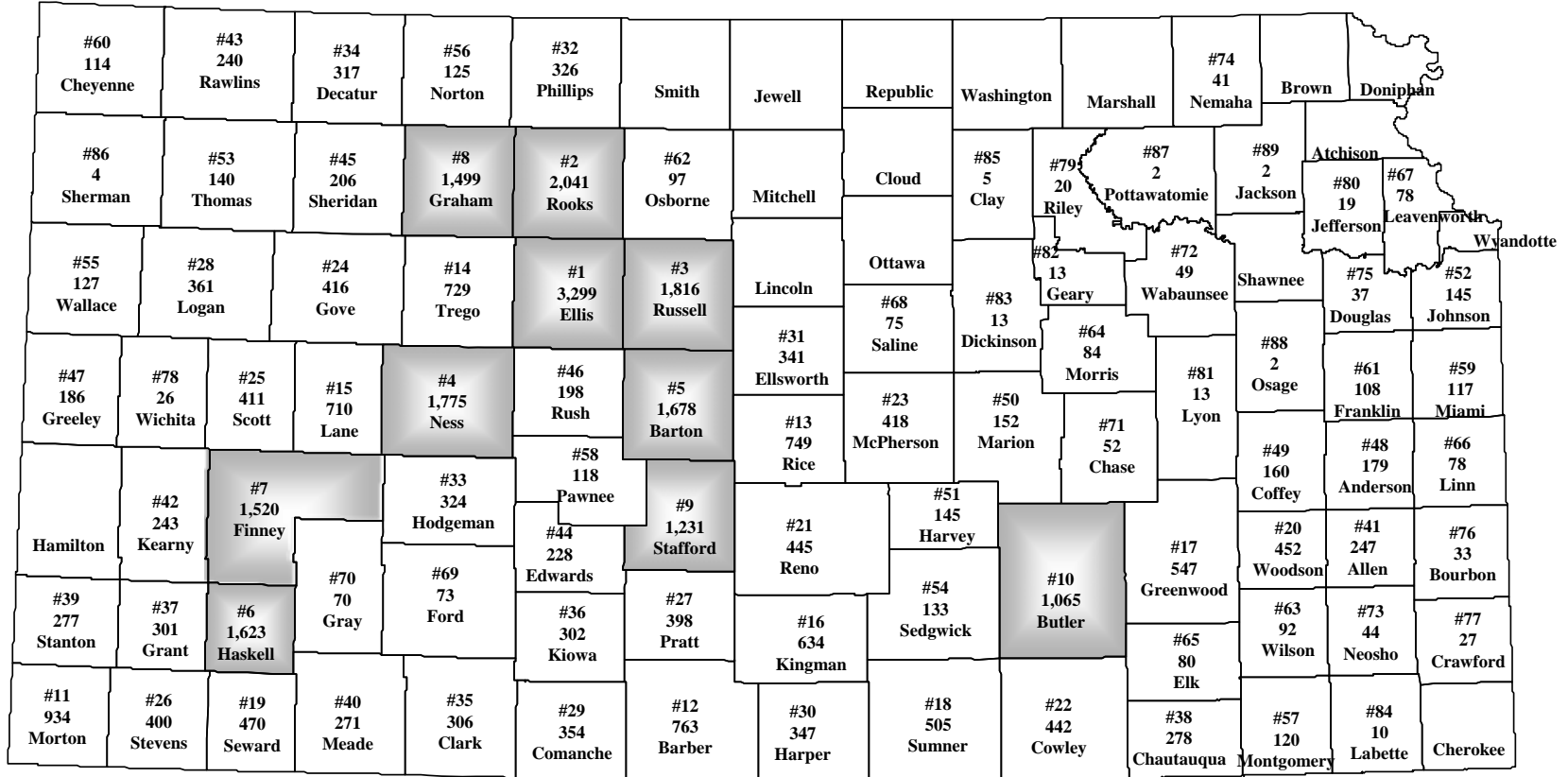
Oil Production, Calendar Year 2006

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2006. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 3.3 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 17.5 million barrels was 49.2% of the statewide total production of 35.7 million barrels.

Legend:  Counties Producing Over 1,000,000 Barrels


Rank and Barrels (barrels are in thousands)



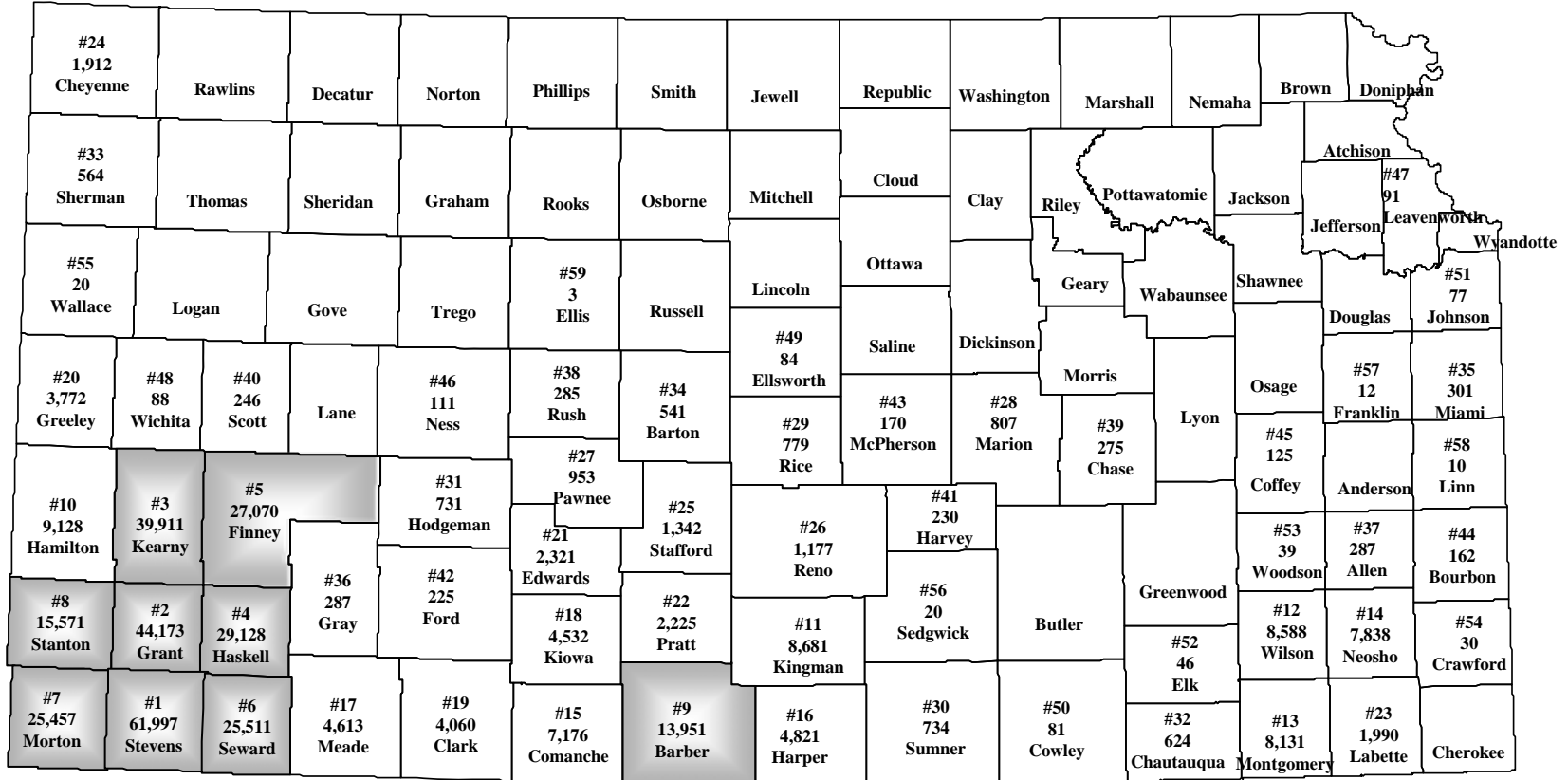
Gas Production, Calendar Year 2006

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2006.

Sixty of the State's one hundred and five counties produced oil. Stevens County was the highest producer with 62.0 million MCF. There were 9 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 282.8 million MCF was 75.6 percent of the statewide total production of 374,115,657 million MCF.

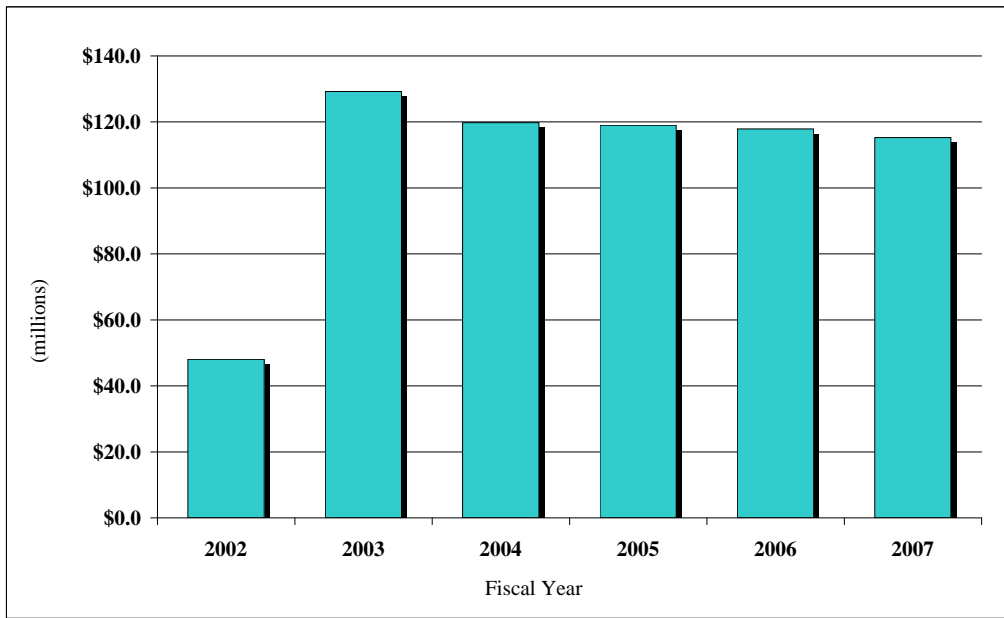
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

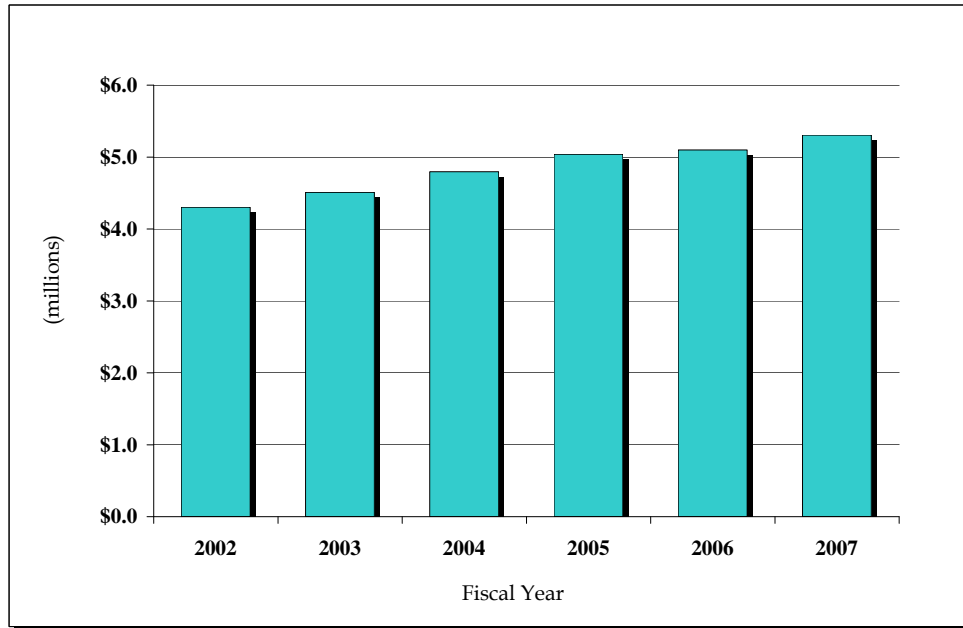
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$48,040,207	-1.5%
2003	\$129,249,741	169.0%
2004	\$119,789,045	-7.3%
2005	\$118,979,280	-0.7%
2006	\$117,898,816	-0.9%
2007	\$115,281,809	-2.2%

Tobacco Products Tax to State General Fund after Refunds

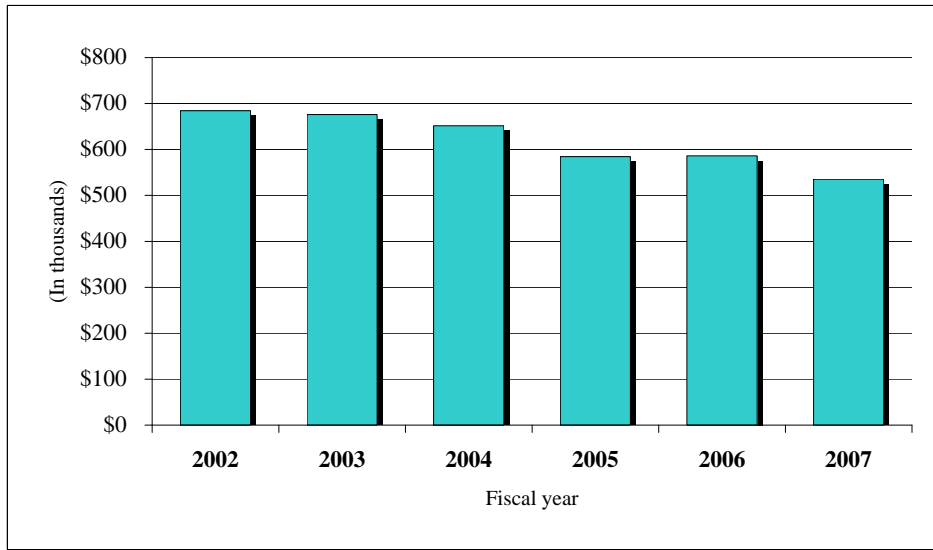
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$4,301,982	5.1%
2003	\$4,509,937	4.8%
2004	\$4,797,229	6.4%
2005	\$5,038,551	5.0%
2006	\$5,092,583	1.1%
2007	\$5,305,299	4.2%

Bingo Enforcement Tax Gross Collections

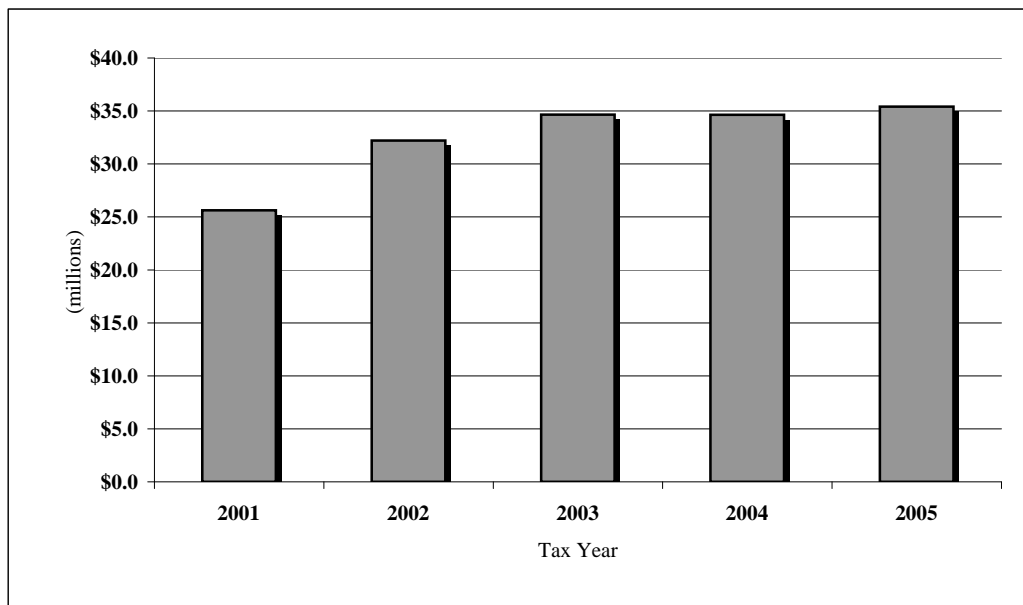
The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$684,277	-12.2%
2003	\$675,890	-1.2%
2004	\$651,472	-3.6%
2005	\$584,511	-10.3%
2006	\$585,984	0.3%
2007	\$535,295	-8.7%

Food Sales Tax Credits

Effective in Calendar Year 2003, claimants with a modified 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. Effective Calendar Year 2005, the qualifying income is \$0 - \$13,800, or \$13,801 - \$27,600 with refunds of \$72 or \$36, respectively. In the 2000 legislative session, legislation was passed to require 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.

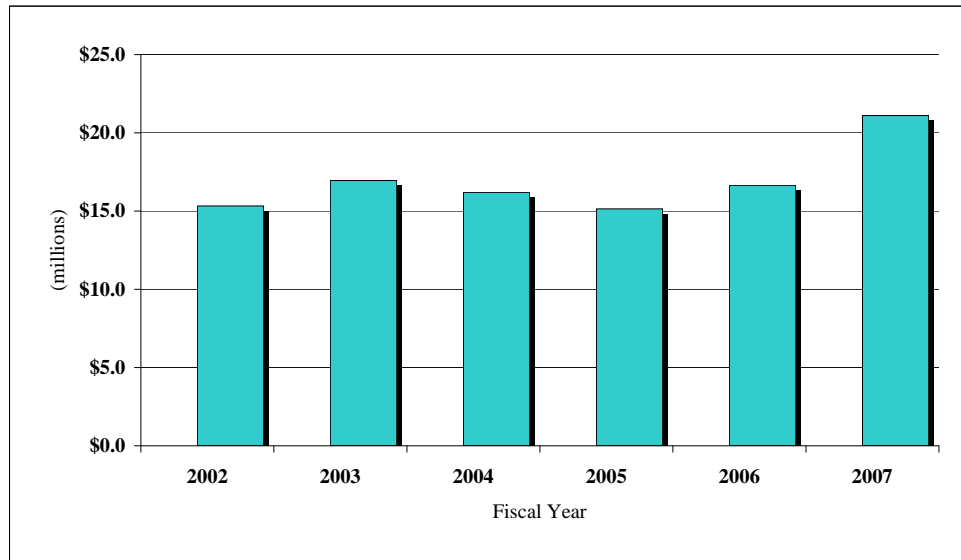


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent</u>	<u>Change</u>
2001	260,173	\$25,621,048	5.1%	
2002	269,659	\$32,212,000	25.7%	
2003	289,744	\$34,647,528	7.6%	
2004	286,981	\$34,633,666	0.0%	
2005	292,014	\$35,402,815	2.2%	

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

Homestead Property Tax Refunds

Kansas residents with a household income of \$27,000 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. Effective in Calendar Year 2004, the upper threshold income level increased to \$26,300. Beginning in Calendar Year 2005, the upper threshold income amount is increased for inflation. 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>
2002	69,939	\$15,330,204	-6.8%
2003	75,745	\$16,950,449	10.6%
2004	73,501	\$16,195,825	-4.5%
2005	77,784	\$15,141,325	-6.5%
2006	72,797	\$16,643,446	9.9%
2007	79,661	\$21,108,029	26.8%

** Fiscal Years 2002 through 2005 are revised.

Audit Services
Assessments by Tax Type

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

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

Tax Type		Fiscal Year 2005		Fiscal Year 2006		Fiscal Year 2007	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	51	\$46,587,986	61	\$59,994,524	45	\$20,866,675
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	33	\$5,153,447	43	\$10,607,835	62	\$2,949,388
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	33	\$5,153,447	43	\$10,607,835	62	\$2,949,388
Retailers' Sales	Assessments	426	\$14,301,513	667	\$55,565,308	584	\$22,774,710
	Refunds	83	(\$2,567,574)	40	(\$738,655)	171	(\$2,233,227)
	Total - Net	509	\$11,733,939	707	\$54,826,653	755	\$20,541,483
Retailers' Use	Assessments	23	\$630,763	42	\$1,016,937	32	\$561,525
	Refunds	21	(\$2,334,034)	9	(\$3,373,585)	62	(\$6,203,774)
	Total - Net	44	(\$1,703,271)	51	(\$2,356,648)	94	(\$5,642,249)
Consumers' Use	Assessments	497	\$4,904,859	2494	\$5,265,091	1908	\$13,079,740
	Refunds	29	(\$2,828,051)	18	(\$9,089,158)	54	(\$7,899,165)
	Total - Net	526	\$2,076,808	2512	(\$3,824,067)	1962	\$5,180,575
Retail Liquor Excise	Assessments	13	219,680	10	\$97,859	16	\$704,511
	Refunds	*	*	0	\$0	*	*
	Total - Net	*	*	10	\$97,859	*	*
Liquor Enforcement	Assessments	7	\$258,250	17	\$538,404	*	*
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	7	\$258,250	17	\$538,404	*	*
Interstate & IFTA Motor Fuel	Assessments	108	\$214,736	166	\$452,773	149	\$322,189
	Refunds	8	\$3,523	15	(\$17,362)	18	(\$16,070)
	Total - Net	116	\$211,213	181	\$435,411	167	\$306,119
Mineral Tax	Assessments	6	\$5,912,598	*	*	*	*
	Refunds	0	\$0	*	*	*	*
	Total - Net	6	\$5,912,598	*	*	*	*
Other Taxes	Assessments	33	\$883,139	45	\$852,085	76	\$1,431,449
	Refunds	5	(\$254,860)	7	(\$1,954,550)	*	*
	Total - Net	38	\$628,279	52	(\$1,102,465)	*	*
TOTALS	Assessments	1197	\$79,066,971	3545	\$134,390,816	2872	\$62,690,187
	Refunds	146	(\$7,988,042)	89	(\$15,173,310)	312	(\$17,218,919)
	Total - Net	1343	\$71,078,929	3634	\$119,217,506	3184	\$45,471,268

Increase in Consumers Use is due to the implementation of self-audits.

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

Audit Services

Cash Collections by Tax Type

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

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

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

Tax Type		Fiscal Year 2005		Fiscal Year 2006		Fiscal Year 2007	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	36	\$19,563,606	39	\$8,908,692	31	\$6,691,463
	Refunds	5	(\$172,689)	*	*	*	*
	Total - Net	41	\$19,390,917	*	*	*	*
Retailers' Sales	Amount Collected	434	\$9,155,843	598	\$7,246,026	571	\$6,320,036
	Refunds	41	(\$9,290,513)	27	(\$4,042,893)	85	(\$2,579,027)
	Total - Net	475	(\$134,670)	625	\$3,203,133	656	\$3,741,009
Retailers' Use	Amount Collected	44	\$277,283	34	\$957,853	38	\$355,531
	Refunds	7	(\$408,066)	5	(\$1,322,080)	33	(\$5,647,283)
	Total - Net	51	(\$130,783)	39	(\$364,227)	71	(\$5,291,752)
Consumers' Use	Amount Collected	669	\$5,303,792	2811	\$4,278,844	2105	\$3,668,430
	Refunds	15	(\$17,098,604)	13	(\$819,057)	48	(\$12,175,799)
	Total - Net	684	(\$11,794,812)	2824	\$3,459,787	2153	(\$8,507,369)
Retail Liquor Excise	Amount Collected	29	\$335,191	7	\$39,907	5	\$201,992
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	29	\$335,191	7	\$39,907	*	*
Liquor Enforcement	Amount Collected	*	*	10	\$290,711	*	*
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	10	\$290,711	*	*
Interstate & IFTA Motor Fuel	Amount Collected	74	\$65,610	146	\$355,709	161	\$314,311
	Refunds	5	(\$3,244)	17	(\$18,236)	18	(\$17,594)
	Total - Net	79	\$62,366	163	\$337,473	179	\$296,717
Individual Income Tax	Amount Collected	*	*	30	\$1,447,375	71	\$1,289,555
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	30	\$1,447,375	71	\$1,289,555
Vehicle Rental Excise	Amount Collected	*	*	*	*	0	\$0
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	*	*	0	\$0
Other Taxes	Amount Collected	22	\$66,793	31	\$115,838	48	\$363,514
	Refunds	*	*	6	(\$2,130,846)	*	*
	Total - Net	*	*	37	(\$2,015,008)	*	*
TOTALS	Amount Collected	1308	\$34,768,118	3706	\$23,640,955	3030	\$19,204,832
	Refunds	74	(\$26,973,261)	68	(\$8,333,112)	188	(\$20,489,633)
	Total - Net	1382	\$7,794,857	3774	\$15,307,843	3218	(\$1,284,801)

Increase in Consumers Use is due to implementation of self-audits.

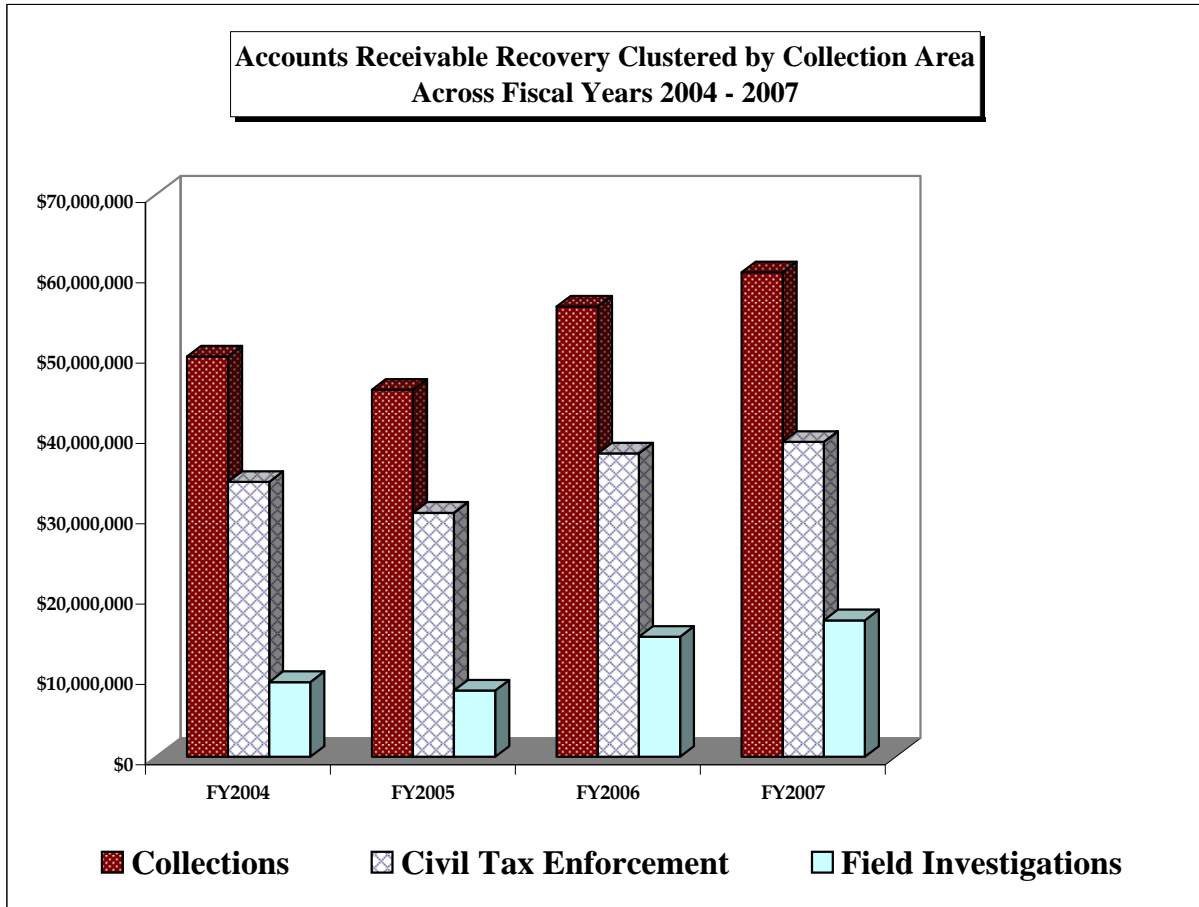
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Recovery of Accounts Receivable by Area

Overall Area Performance: 2004 compared to 2007: Recovery efforts for all areas put together increased by **7.14%**.

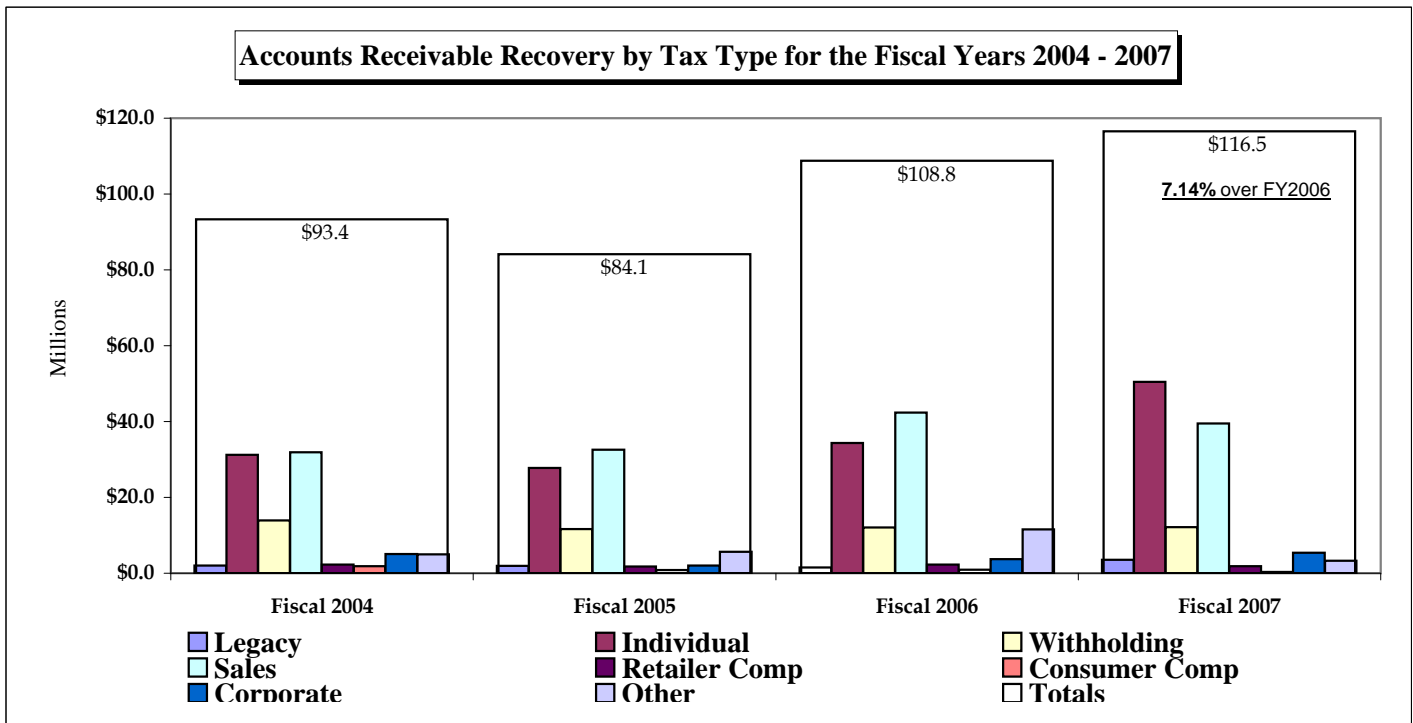
Individual area performances were as follows:

Collections increased its collection performance by **7.62%**, Civil Tax Enforcement by **3.79%** and Field Investigations (FI) by **13.79%**.



	FY2004	FY2005	FY2006	FY2007	Increase Over Last Year
Collections	\$49,837,633	\$45,688,566	\$56,047,894	\$60,318,930	7.62%
Civil Tax Enforcement	\$34,224,187	\$30,382,974	\$37,777,026	\$39,210,620	3.79%
Field Investigations	\$9,298,666	\$8,242,717	\$14,927,812	\$16,986,808	13.79%
TOTAL	\$93,360,486	\$84,314,257	\$108,752,732	\$116,516,358	7.14%

Accounts Receivable Recovery by Tax Type

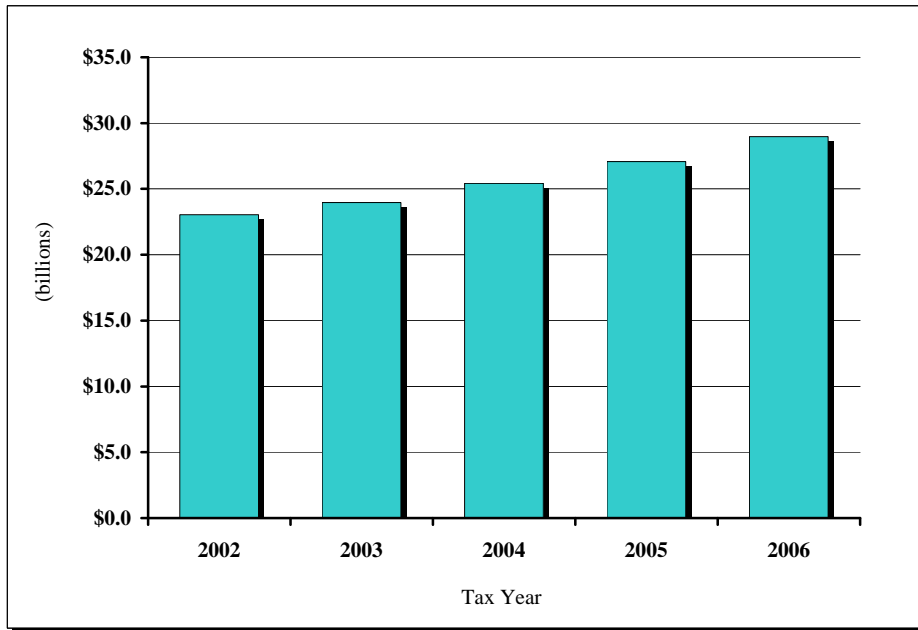


Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

Taxes under **OTHER** include collections from Fed-State compare, 1099, Licensee, Discovery Projects, Corp RAR's, etc.

	Figures are in Millions			
	Fiscal 2004	Fiscal 2005	Fiscal 2006	Fiscal 2007
Legacy	\$2.0	\$1.9	\$1.6	\$3.5
Individual	\$31.3	\$27.8	\$34.3	\$50.5
Withholding	\$13.9	\$11.6	\$12.0	\$12.1
Sales	\$31.9	\$32.5	\$42.4	\$39.5
Retailer Comp	\$2.3	\$1.7	\$2.2	\$1.9
Consumer Comp	\$1.9	\$0.9	\$0.9	\$0.3
Corporate	\$5.1	\$2.0	\$3.7	\$5.4
Other	\$5.0	\$5.6	\$11.5	\$3.3
Totals	\$93.4	\$84.1	\$108.8	\$116.5

Statewide Assessed Property Values



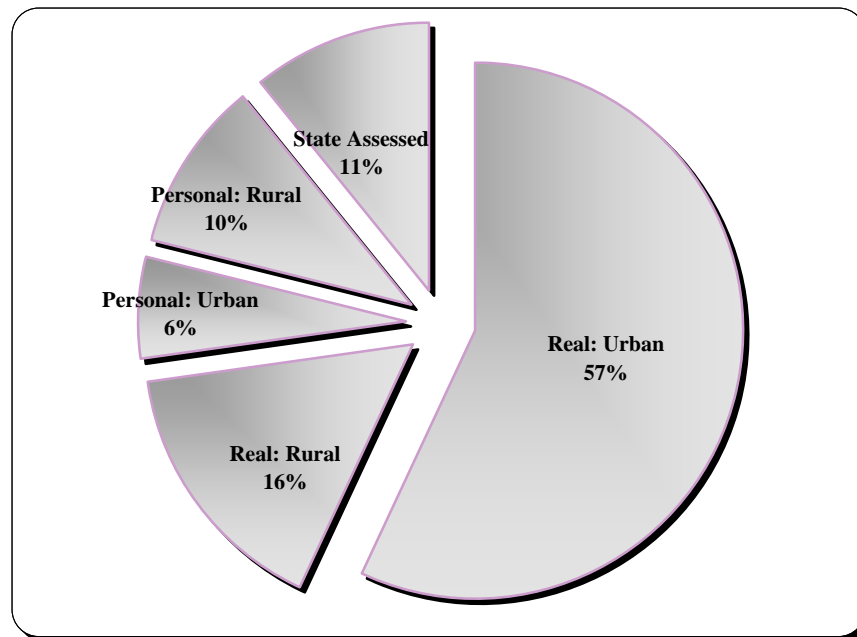
Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2002	\$23,034,627,672	2.6%
2003	\$23,966,804,608	4.0%
2004	\$25,420,740,390	6.1%
2005	\$27,078,135,200	6.5%
2006	\$28,973,127,178	7.0%

Assessed Valuation by Property Type, Tax Years 2005 and 2006

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 2006



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2005</u>	<u>Assessed Valuation Tax Year 2006</u>	<u>Percent Change</u>	<u>2006 Percent Total</u>
Locally Assessed:				
Real: Urban	\$15,328,610,879	\$16,508,245,106	7.7%	57.0%
Real: Rural	\$4,476,786,684	\$4,609,731,666	3.0%	15.9%
Personal: Urban	\$1,642,317,220	\$1,704,499,017	3.8%	5.9%
Personal: Rural	\$2,454,251,394	\$3,036,357,149	23.7%	10.5%
State Assessed	<u>\$3,176,169,023</u>	<u>\$3,114,294,240</u>	-1.9%	10.7%
Total	\$27,078,135,200	\$28,973,127,178	7.0%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2005 Assessed <u>Valuation</u>	2005 Percent <u>Total</u>	2006 Assessed <u>Valuation</u>	2006 Percent <u>Total</u>
State-Assessed	\$3,176,169,023	11.7%	\$3,114,294,240	10.7%
County-Assessed Real	\$19,805,397,563	73.1%	\$21,117,976,772	72.9%
County-Assessed Personal	<u>\$4,096,568,614</u>	<u>15.1%</u>	<u>\$4,740,856,166</u>	<u>16.4%</u>
Total	\$27,078,135,200	100.0%	\$28,973,127,178	100.0%

Tax Year State-Assessed Property

<u>Property Category</u>	2005 Assessed <u>Valuation</u>	2005 Percent <u>Total</u>	2006 Assessed <u>Valuation</u>	2006 Percent <u>Total</u>
Telephone	\$559,944,836	17.6%	\$534,742,610	17.2%
Water Plants and Barge Lines	\$2,617,907	0.1%	\$2,253,575	0.1%
Electric Power Companies	\$1,486,295,187	46.8%	\$1,461,820,383	46.9%
Pipeline Companies	\$833,239,912	26.2%	\$880,356,689	28.3%
Stored Gas Companies	\$78,572,241	2.5%	\$0	0.0%
Railroad Companies	<u>\$215,498,940</u>	<u>6.8%</u>	<u>\$235,120,983</u>	<u>7.5%</u>
Total	\$3,176,169,023	100.0%	\$3,114,294,240	100.0%

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

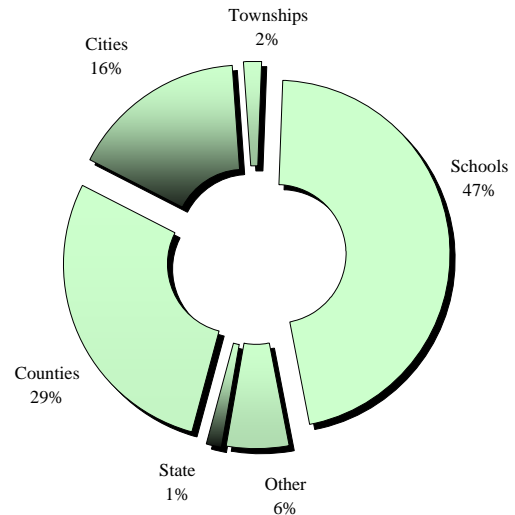
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

<u>Tax Years</u>	<u>Local Total</u>	<u>State Total</u>	<u>*Total</u>	<u>Percent Change of Total</u>
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%
2005	\$3,134.6	\$40.5	\$3,175.1	7.1%
2006	\$3,375.0	\$43.4	\$3,418.4	7.7%

Tax Year 2005 Total General Property Taxes, by Taxing District

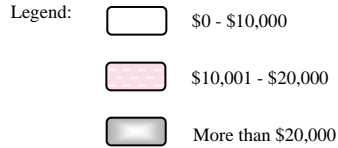
<u>Taxing District</u>	<u>Amount</u>	<u>Percent Total</u>
State	\$43,446,405	1.3%
Counties	\$975,673,335	28.5%
Cities	\$559,010,137	16.4%
Townships	\$50,553,649	1.5%
Schools	\$1,594,512,637	46.6%
Other	\$195,179,471	5.7%
*Total	\$3,418,375,634	100.0%
Total Local	\$3,374,929,229	98.7%
Total State	\$43,446,405	1.3%
*Total	\$3,418,375,634	100.0%



*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax (see page 69).

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

Total Assessed Value of Property Per Capita, 2006



\$14,792 Cheyenne	\$12,270 Rawlins	\$10,060 Decatur	\$7,081 Norton	\$9,243 Phillips	\$8,769 Smith	\$10,724 Jewell	\$9,400 Republic	\$9,472 Washington	\$8,387 Marshall	\$7,515 Nemaha	\$8,268 Brown	\$8,549 Doniphan		
\$9,937 Sherman	\$10,570 Thomas	\$13,582 Sheridan	\$20,402 Graham	\$14,707 Rooks	\$8,944 Osborne	\$8,569 Mitchell	\$7,225 Cloud	\$7,685 Clay	\$6,730 Riley	\$19,362 Pottawatomie	\$6,017 Jackson	\$7,039 Atchison		
\$18,334 Wallace	\$14,357 Logan	\$16,476 Gove	\$13,386 Trego	\$11,557 Ellis	\$12,311 Russell	\$10,393 Lincoln	\$9,405 Ottawa	\$9,405 Ottawa	\$6,529 Geary	\$9,335 Wabaunsee	\$8,579 Shawnee	\$7,312 Jefferson	\$7,276 Leavenworth	\$7,633 Wyandotte
\$30,185 Greeley	\$13,384 Wichita	\$15,824 Scott	\$19,215 Lane	\$22,747 Ness	\$10,679 Rush	\$7,343 Barton	\$9,043 Ellsworth	\$9,367 Saline	\$7,664 Dickinson	\$9,530 Morris	\$6,410 Lyon	\$10,644 Douglas	\$15,253 Johnson	
\$29,562 Hamilton	\$68,062 Kearny	\$13,013 Finney	\$16,658 Hodgeman	\$8,558 Pawnee	\$10,104 Rice	\$10,425 McPherson	\$7,691 Marion	\$10,425 McPherson	\$7,691 Marion	\$12,995 Chase	\$6,410 Lyon	\$53,051 Coffey	\$7,587 Franklin	\$11,058 Miami
\$56,148 Stanton	\$51,230 Grant	\$59,158 Haskell	\$11,095 Gray	\$6,597 Ford	\$14,865 Edwards	\$16,106 Stafford	\$7,518 Reno	\$6,739 Harvey	\$6,739 Harvey	\$7,565 Butler	\$7,889 Greenwood	\$8,150 Woodson	\$6,139 Allen	\$5,918 Bourbon
\$61,059 Morton	\$74,106 Stevens	\$13,416 Seward	\$21,703 Meade	\$18,539 Clark	\$25,816 Kiowa	\$11,641 Pratt	\$15,072 Kingman	\$8,199 Sedgwick	\$8,199 Sedgwick	\$7,565 Butler	\$7,469 Elk	\$8,035 Wilson	\$6,148 Neosho	\$6,034 Crawford
\$61,059 Morton	\$74,106 Stevens	\$13,416 Seward	\$21,703 Meade	\$18,539 Clark	\$25,988 Comanche	\$19,526 Barber	\$12,337 Harper	\$6,867 Sumner	\$6,867 Sumner	\$5,959 Cowley	\$6,474 Chautauqua	\$6,419 Montgomery	\$5,374 Labette	\$6,079 Cherokee

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2004 through 2006

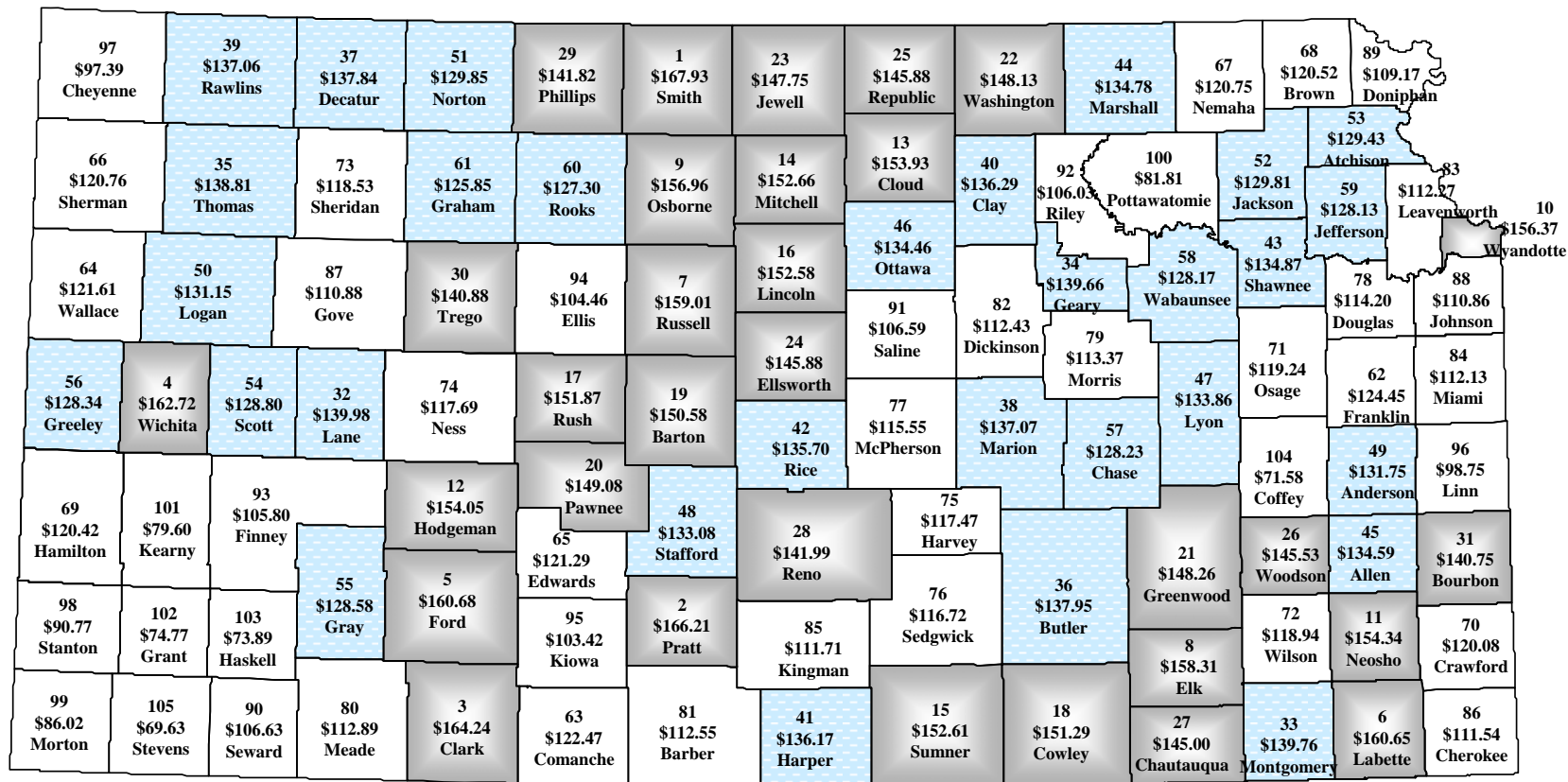
<u>County</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>County</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Allen	134.64	130.74	134.59	Logan	130.36	121.82	131.15
Anderson	123.53	126.48	131.75	Lyon	135.64	134.71	133.86
Atchison	129.01	127.38	129.43	Marion	125.70	133.47	137.07
Barber	125.65	123.89	112.55	Marshall	123.49	129.74	134.78
Barton	151.17	146.52	150.58	McPherson	116.44	117.28	115.55
Bourbon	141.77	138.60	140.75	Meade	114.37	106.21	112.89
Brown	118.30	119.84	120.52	Miami	109.56	111.29	112.13
Butler	135.28	136.99	137.95	Mitchell	140.96	145.17	152.66
Chase	117.10	123.48	128.23	Montgomery	145.53	144.27	139.76
Chautauqua	140.35	144.16	145.00	Morris	108.19	110.56	113.57
Cherokee	98.39	99.51	111.54	Morton	88.48	87.41	86.02
Cheyenne	90.18	94.03	97.39	Nemaha	116.84	117.82	120.75
Clark	168.72	163.83	164.24	Neosho	147.83	155.42	154.34
Clay	140.63	138.17	136.29	Ness	126.68	120.97	117.69
Cloud	148.98	154.65	153.93	Norton	129.14	128.57	129.85
Coffey	69.03	69.00	71.58	Osage	114.48	116.98	119.24
Comanche	123.98	124.28	122.47	Osborne	153.72	154.39	156.96
Cowley	143.69	146.06	151.29	Ottawa	133.13	132.15	134.46
Crawford	121.69	119.51	120.08	Pawnee	147.88	149.24	149.08
Decatur	124.82	131.09	137.84	Phillips	139.68	143.67	141.82
Dickinson	116.80	113.22	112.43	Pottawatomie	82.05	80.38	81.81
Doniphan	103.64	106.47	109.17	Pratt	153.04	156.55	166.21
Douglas	104.11	108.72	114.20	Rawlins	137.73	140.90	137.06
Edwards	132.48	130.80	121.29	Reno	140.14	143.06	141.99
Elk	142.42	152.60	158.31	Republic	146.26	147.98	145.88
Ellis	113.79	106.49	104.46	Rice	135.51	135.46	135.70
Ellsworth	150.92	146.93	145.88	Riley	113.89	110.43	106.03
Finney	111.20	107.68	105.80	Rooks	150.81	129.01	127.30
Ford	151.18	160.30	160.68	Rush	148.12	149.23	151.87
Franklin	130.80	136.38	124.45	Russell	178.46	170.56	159.01
Geary	135.46	137.38	139.66	Saline	111.08	107.23	106.59
Gove	115.90	112.68	110.88	Scott	129.28	124.81	128.80
Graham	138.00	129.66	125.85	Sedgwick	113.29	113.79	116.72
Grant	71.57	74.81	74.77	Seward	109.78	112.40	106.63
Gray	125.75	122.27	128.58	Shawnee	136.12	133.69	134.87
Greeley	132.88	130.82	128.34	Sheridan	120.66	117.23	118.53
Greenwood	140.15	140.76	148.26	Sherman	120.83	117.76	120.76
Hamilton	122.02	119.37	120.42	Smith	161.50	165.57	167.93
Harper	155.07	150.09	136.17	Stafford	147.66	139.95	133.08
Harvey	122.61	124.32	117.47	Stanton	92.33	93.26	90.77
Haskell	82.43	74.96	73.89	Stevens	71.16	69.95	69.63
Hodgeman	172.74	154.24	154.05	Sumner	154.52	155.96	152.61
Jackson	122.09	125.13	129.81	Thomas	136.34	136.44	138.81
Jefferson	120.31	124.10	128.13	Trego	143.24	140.42	140.88
Jewell	136.66	143.10	147.75	Wabaunsee	124.41	124.60	128.17
Johnson	106.24	110.37	110.86	Wallace	119.34	115.10	121.61
Kearny	74.73	72.40	79.60	Washington	142.43	145.74	148.13
Kingman	120.57	118.41	111.71	Wichita	137.99	143.34	162.72
Kiowa	117.63	102.84	103.42	Wilson	118.39	121.54	118.94
Labette	150.40	161.33	160.65	Woodson	134.58	139.02	145.53
Lane	147.25	138.70	139.98	Wyandotte	159.14	158.02	156.37
Leavenworth	119.76	117.89	112.27				
Lincoln	154.66	151.51	152.58	Statewide	116.68	117.51	118.02
Linn	90.91	93.42	98.75				

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2006

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 2005	Property Taxes Tax Year 2006	Percent Change	County	Property Taxes Tax Year 2005	Property Taxes Tax Year 2006	Percent Change
Allen	\$10,392,439	\$11,390,777	9.6%	Logan	\$4,933,704	\$5,260,946	6.6%
Anderson	\$8,478,571	\$9,085,775	7.2%	Lyon	\$29,388,400	\$30,555,458	4.0%
Atchison	\$14,511,201	\$15,309,337	5.5%	Marion	\$13,032,508	\$13,654,545	4.8%
Barber	\$9,072,244	\$10,895,353	20.1%	Marshall	\$11,172,084	\$11,761,300	5.3%
Barton	\$28,809,018	\$31,076,959	7.9%	McPherson	\$34,065,177	\$35,562,840	4.4%
Bourbon	\$11,774,333	\$12,491,989	6.1%	Meade	\$11,302,262	\$11,331,675	0.3%
Brown	\$9,837,868	\$10,203,433	3.7%	Miami	\$34,868,038	\$37,812,988	8.4%
Butler	\$60,548,035	\$65,068,063	7.5%	Mitchell	\$7,852,522	\$8,398,513	7.0%
Chase	\$4,775,495	\$5,133,833	7.5%	Montgomery	\$29,676,529	\$31,012,538	4.5%
Chautauqua	\$3,450,725	\$3,857,518	11.8%	Morris	\$6,234,810	\$6,546,970	5.0%
Cherokee	\$13,052,885	\$14,615,708	12.0%	Morton	\$13,986,897	\$16,785,281	20.0%
Cheyenne	\$3,808,129	\$4,232,827	11.2%	Nemaha	\$9,085,718	\$9,475,679	4.3%
Clark	\$6,211,903	\$6,951,374	11.9%	Neosho	\$13,976,728	\$15,683,176	12.2%
Clay	\$8,590,374	\$9,037,940	5.2%	Ness	\$6,434,254	\$8,055,249	25.2%
Cloud	\$10,613,073	\$10,853,623	2.3%	Norton	\$5,118,169	\$5,207,724	1.7%
Coffey	\$31,452,872	\$32,970,790	4.8%	Osage	\$13,830,393	\$14,901,754	7.7%
Comanche	\$5,239,354	\$6,158,794	17.5%	Osborne	\$5,497,863	\$5,685,505	3.4%
Cowley	\$29,795,995	\$31,820,525	6.8%	Ottawa	\$7,484,417	\$7,743,505	3.5%
Crawford	\$26,271,449	\$27,693,373	5.4%	Pawnee	\$8,075,236	\$8,597,862	6.5%
Decatur	\$4,157,539	\$4,424,927	6.4%	Phillips	\$6,876,805	\$7,214,554	4.9%
Dickinson	\$15,251,016	\$16,551,062	8.5%	Pottawatomie	\$29,647,561	\$30,301,009	2.2%
Doniphan	\$6,975,284	\$7,294,428	4.6%	Pratt	\$15,574,049	\$18,373,071	18.0%
Douglas	\$112,864,756	\$125,092,263	10.8%	Rawlins	\$4,385,323	\$4,493,695	2.5%
Edwards	\$5,708,109	\$5,935,099	4.0%	Reno	\$66,142,658	\$67,843,249	2.6%
Elk	\$3,445,857	\$3,636,027	5.5%	Republic	\$7,111,948	\$7,081,080	-0.4%
Ellis	\$28,838,276	\$32,312,322	12.0%	Rice	\$13,551,974	\$14,330,798	5.7%
Ellsworth	\$8,068,323	\$8,367,562	3.7%	Riley	\$40,681,149	\$44,829,145	10.2%
Finney	\$50,666,505	\$53,677,192	5.9%	Rooks	\$7,855,075	\$10,018,569	27.5%
Ford	\$35,257,934	\$35,775,211	1.5%	Rush	\$5,280,618	\$5,523,736	4.6%
Franklin	\$24,227,134	\$24,783,133	2.3%	Russell	\$11,889,205	\$13,399,441	12.7%
Geary	\$18,388,867	\$22,415,116	21.9%	Saline	\$50,417,089	\$53,832,788	6.8%
Gove	\$4,392,136	\$5,047,614	14.9%	Scott	\$8,952,025	\$9,375,383	4.7%
Graham	\$5,479,242	\$6,986,517	27.5%	Sedgwick	\$410,558,235	\$445,975,394	8.6%
Grant	\$25,839,370	\$28,842,452	11.6%	Seward	\$30,081,102	\$33,293,896	10.7%
Gray	\$7,830,481	\$8,361,438	6.8%	Shawnee	\$190,842,556	\$199,426,922	4.5%
Greeley	\$4,635,117	\$5,226,017	12.7%	Sheridan	\$3,928,405	\$4,170,934	6.2%
Greenwood	\$8,095,693	\$8,582,815	6.0%	Sherman	\$7,301,478	\$7,383,438	1.1%
Hamilton	\$8,672,336	\$9,270,094	6.9%	Smith	\$5,960,211	\$6,068,464	1.8%
Harper	\$9,072,159	\$10,216,188	12.6%	Stafford	\$8,997,022	\$9,619,414	6.9%
Harvey	\$27,255,334	\$26,789,442	-1.7%	Stanton	\$9,596,140	\$11,441,081	19.2%
Haskell	\$15,920,788	\$18,499,001	16.2%	Stevens	\$24,831,177	\$27,925,044	12.5%
Hodgeman	\$5,157,754	\$5,414,342	5.0%	Sumner	\$25,134,787	\$25,985,627	3.4%
Jackson	\$9,760,023	\$10,570,504	8.3%	Thomas	\$10,773,339	\$11,208,308	4.0%
Jefferson	\$16,341,200	\$17,900,165	9.5%	Trego	\$5,269,405	\$5,751,886	9.2%
Jewell	\$5,134,920	\$5,311,254	3.4%	Wabaunsee	\$7,798,615	\$8,278,567	6.2%
Johnson	\$791,536,852	\$856,574,033	8.2%	Wallace	\$3,297,757	\$3,507,107	6.3%
Kearny	20733140.65	24465184.59	18.0%	Washington	\$8,218,760	\$8,430,892	2.6%
Kingman	\$11,582,972	\$13,747,152	18.7%	Wichita	\$4,609,583	\$5,028,622	9.1%
Kiowa	\$6,624,144	\$7,967,314	20.3%	Wilson	\$8,491,100	\$9,398,257	10.7%
Labette	\$18,055,968	\$19,138,716	6.0%	Woodson	\$3,921,956	\$4,236,761	8.0%
Lane	\$4,549,424	\$5,094,490	12.0%	Wyandotte	\$175,555,032	\$185,904,513	5.9%
Leavenworth	\$57,897,430	\$59,724,021	3.2%				
Lincoln	\$5,285,900	\$5,409,089	2.3%				
Linn	\$15,114,701	\$16,439,400	8.8%	Total	\$3,175,050,492	3,418,374,723	7.7%

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

County	12/30/2005	12/30/2005	12/30/2006	12/30/2006	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
					Tax	Valuation
Allen	\$1,571,664	\$13,681,514	\$1,626,629	\$14,189,633	3.5%	3.7%
Anderson	\$921,284	\$8,497,440	\$897,947	\$8,673,715	-2.5%	2.1%
Atchison	\$1,711,500	\$15,553,998	\$1,735,442	\$15,920,470	1.4%	2.4%
Barber	\$680,933	\$5,839,403	\$654,499	\$6,195,145	-3.9%	6.1%
Barton	\$3,935,286	\$30,100,091	\$4,023,714	\$30,676,030	2.2%	1.9%
Bourbon	\$1,659,062	\$13,320,869	\$1,649,939	\$13,549,198	-0.5%	1.7%
Brown	\$979,758	\$10,182,697	\$995,424	\$10,126,903	1.6%	-0.5%
Butler	\$7,901,845	\$69,095,023	\$8,227,509	\$71,368,546	4.1%	3.3%
Chase	\$311,043	\$3,197,997	\$304,745	\$3,138,369	-2.0%	-1.9%
Chautauqua	\$345,756	\$3,059,250	\$474,658	\$3,943,986	37.3%	28.9%
Cherokee	\$1,645,296	\$21,312,126	\$1,678,134	\$21,406,687	2.0%	0.4%
Cheyenne	\$286,844	\$3,801,279	\$272,255	\$3,879,218	-5.1%	2.1%
Clark	\$395,976	\$2,813,251	\$408,433	\$2,746,323	3.1%	-2.4%
Clay	\$1,024,574	\$8,664,035	\$1,077,183	\$8,929,421	5.1%	3.1%
Cloud	\$1,219,278	\$9,440,134	\$1,200,682	\$9,309,127	-1.5%	-1.4%
Coffey	\$581,949	\$11,879,175	\$589,341	\$12,019,766	1.3%	1.2%
Comanche	\$244,647	\$2,310,087	\$255,644	\$2,458,581	4.5%	6.4%
Cowley	\$3,934,233	\$32,435,788	\$4,058,036	\$32,807,056	3.1%	1.1%
Crawford	\$3,309,219	\$35,466,302	\$3,601,735	\$35,418,079	8.8%	-0.1%
Decatur	\$373,211	\$3,502,683	\$376,402	\$3,591,012	0.9%	2.5%
Dickinson	\$2,027,824	\$21,072,460	\$2,107,294	\$21,769,116	3.9%	3.3%
Doniphan	\$679,590	\$8,051,244	\$687,655	\$8,222,097	1.2%	2.1%
Douglas	\$8,339,809	\$98,313,189	\$8,469,450	\$100,696,121	1.6%	2.4%
Edwards	\$424,970	\$3,714,257	\$423,086	\$3,761,462	-0.4%	1.3%
Elk	\$370,436	\$2,962,184	\$367,789	\$3,004,393	-0.7%	1.4%
Ellis	\$2,907,701	\$30,785,615	\$2,936,007	\$31,305,723	1.0%	1.7%
Ellsworth	\$834,261	\$6,332,107	\$855,078	\$6,531,156	2.5%	3.1%
Finney	\$3,488,837	\$34,746,256	\$3,268,156	\$35,836,219	-6.3%	3.1%
Ford	\$3,648,410	\$28,104,037	\$3,750,851	\$28,592,951	2.8%	1.7%
Franklin	\$2,851,008	\$26,187,494	\$2,988,000	\$26,967,992	4.8%	3.0%
Geary	\$2,266,865	\$20,208,656	\$2,448,054	\$21,202,982	8.0%	4.9%
Gove	\$334,196	\$3,814,022	\$367,553	\$3,832,592	10.0%	0.5%
Graham	\$390,359	\$3,102,396	\$383,383	\$3,249,090	-1.8%	4.7%
Grant	\$631,885	\$10,719,718	\$583,351	\$11,312,934	-7.7%	5.5%
Gray	\$822,498	\$7,913,966	\$836,867	\$7,914,007	1.7%	0.0%
Greeley	\$215,423	\$2,074,504	\$231,175	\$2,047,900	7.3%	-1.3%
Greenwood	\$861,740	\$7,231,908	\$886,616	\$7,379,364	2.9%	2.0%
Hamilton	\$339,372	\$2,736,667	\$330,862	\$3,243,206	-2.5%	18.5%
Harper	\$958,634	\$6,755,749	\$940,000	\$6,959,252	-1.9%	3.0%
Harvey	\$2,809,291	\$28,185,922	\$3,406,412	\$33,196,691	21.3%	17.8%
Haskell	\$388,463	\$5,682,361	\$370,841	\$5,939,913	-4.5%	4.5%
Hodgeman	\$331,210	\$2,337,669	\$352,357	\$2,306,938	6.4%	-1.3%
Jackson	\$1,319,073	\$13,682,340	\$1,375,825	\$13,477,126	4.3%	-1.5%
Jefferson	\$2,151,850	\$21,640,981	\$2,155,656	\$21,489,733	0.2%	-0.7%
Jewell	\$434,282	\$3,723,212	\$442,802	\$3,795,629	2.0%	1.9%
Johnson	\$65,070,994	\$783,704,614	\$68,870,763	\$798,621,975	5.8%	1.9%
Kearny	\$361,700	\$5,552,663	\$318,314	\$5,816,401	-12.0%	4.7%
Kingman	\$1,027,058	\$9,863,324	\$995,787	\$9,901,042	-3.0%	0.4%
Kiowa	\$423,539	\$3,997,008	\$399,983	\$4,096,805	-5.6%	2.5%
Labette	\$2,448,443	\$19,335,715	\$2,568,591	\$19,698,540	4.9%	1.9%
Lane	\$305,670	\$2,416,593	\$303,491	\$2,385,038	-0.7%	-1.3%
Leavenworth	\$7,467,013	\$73,923,506	\$7,555,963	\$75,745,201	1.2%	2.5%
Lincoln	\$420,264	\$3,160,026	\$441,456	\$3,278,251	5.0%	3.7%

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

County	12/30/2005	12/30/2005	12/30/2006	12/30/2006	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Linn	\$897,495	\$12,476,299	\$896,960	\$12,648,916	-0.1%	1.4%
Logan	\$391,962	\$3,386,340	\$373,165	\$3,381,310	-4.8%	-0.1%
Lyon	\$3,510,649	\$30,880,262	\$3,612,593	\$31,239,885	2.9%	1.2%
Marion	\$1,240,485	\$11,829,345	\$1,265,906	\$11,976,516	2.0%	1.2%
Marshall	\$1,193,215	\$11,837,323	\$1,256,549	\$12,142,101	5.3%	2.6%
McPherson	\$3,285,638	\$33,149,759	\$3,261,110	\$33,815,607	-0.7%	2.0%
Meade	\$492,767	\$5,419,428	\$512,763	\$5,433,822	4.1%	0.3%
Miami	\$3,646,476	\$41,077,328	\$3,788,296	\$42,298,977	3.9%	3.0%
Mitchell	\$876,484	\$7,726,075	\$940,539	\$7,775,487	7.3%	0.6%
Montgomery	\$4,041,213	\$31,657,304	\$4,169,078	\$33,211,013	3.2%	4.9%
Morris	\$569,248	\$6,665,363	\$604,767	\$6,857,228	6.2%	2.9%
Morton	\$313,299	\$4,245,243	\$295,597	\$4,316,860	-5.7%	1.7%
Nemaha	\$1,178,537	\$12,021,722	\$1,169,455	\$12,076,159	-0.8%	0.5%
Neosho	\$2,191,891	\$16,635,989	\$2,194,029	\$17,163,780	0.1%	3.2%
Ness	\$492,590	\$4,437,868	\$472,944	\$4,433,167	-4.0%	-0.1%
Norton	\$592,747	\$5,247,359	\$572,624	\$5,246,886	-3.4%	0.0%
Osage	\$1,581,126	\$18,303,655	\$1,677,719	\$17,758,151	6.1%	-3.0%
Osborne	\$527,658	\$4,274,676	\$573,459	\$4,288,666	8.7%	0.3%
Ottawa	\$685,561	\$6,575,245	\$750,478	\$6,633,649	9.5%	0.9%
Pawnee	\$898,747	\$6,821,456	\$892,130	\$6,976,421	-0.7%	2.3%
Phillips	\$717,679	\$5,985,242	\$727,199	\$6,076,095	1.3%	1.5%
Pottawatomie	\$1,446,914	\$23,682,240	\$1,529,976	\$24,655,554	5.7%	4.1%
Pratt	\$1,512,330	\$10,927,714	\$1,510,407	\$11,353,370	-0.1%	3.9%
Rawlins	\$388,687	\$3,133,088	\$375,535	\$3,189,936	-3.4%	1.8%
Reno	\$7,562,528	\$62,444,990	\$7,585,481	\$63,139,753	0.3%	1.1%
Republic	\$730,758	\$5,782,913	\$711,740	\$5,637,185	-2.6%	-2.5%
Rice	\$1,273,888	\$10,312,543	\$1,214,780	\$10,516,942	-4.6%	2.0%
Riley	\$4,275,451	\$45,815,443	\$4,360,613	\$46,442,366	2.0%	1.4%
Rooks	\$803,202	\$5,589,527	\$770,886	\$5,893,135	-4.0%	5.4%
Rush	\$460,889	\$3,561,879	\$458,790	\$3,580,942	-0.5%	0.5%
Russell	\$1,143,120	\$8,150,357	\$1,310,143	\$8,267,976	14.6%	1.4%
Saline	\$5,232,159	\$60,267,920	\$5,617,570	\$61,675,959	7.4%	2.3%
Scott	\$734,020	\$6,699,949	\$730,220	\$6,681,920	-0.5%	-0.3%
Sedgwick	\$46,105,137	\$497,788,127	\$47,831,964	\$512,706,891	3.7%	3.0%
Seward	\$2,092,529	\$21,282,625	\$2,005,923	\$22,342,895	-4.1%	5.0%
Shawnee	\$20,169,225	\$179,639,674	\$20,974,037	\$180,631,591	4.0%	0.6%
Sheridan	\$369,472	\$3,848,632	\$390,457	\$3,878,812	5.7%	0.8%
Sherman	\$733,927	\$7,390,855	\$749,011	\$7,428,376	2.1%	0.5%
Smith	\$555,919	\$4,400,176	\$610,692	\$4,315,973	9.9%	-1.9%
Stafford	\$645,016	\$4,941,931	\$617,022	\$4,833,209	-4.3%	-2.2%
Stanton	\$265,603	\$3,417,472	\$249,342	\$3,447,475	-6.1%	0.9%
Stevens	\$403,539	\$7,751,277	\$404,569	\$7,908,688	0.3%	2.0%
Sumner	\$3,207,228	\$24,045,788	\$3,261,600	\$24,246,930	1.7%	0.8%
Thomas	\$1,069,702	\$9,176,166	\$1,064,302	\$9,148,207	-0.5%	-0.3%
Trego	\$414,412	\$3,584,881	\$449,804	\$3,649,848	8.5%	1.8%
Wabaunsee	\$800,480	\$7,733,798	\$816,733	\$7,822,145	2.0%	1.1%
Wallace	\$192,127	\$2,069,530	\$205,343	\$2,067,134	6.9%	-0.1%
Washington	\$753,534	\$6,325,733	\$776,347	\$6,341,140	3.0%	0.2%
Wichita	\$351,326	\$2,987,287	\$361,280	\$3,061,956	2.8%	2.5%
Wilson	\$987,258	\$9,934,973	\$1,003,216	\$10,196,526	1.6%	2.6%
Woodson	\$410,123	\$3,716,631	\$435,197	\$3,798,353	6.1%	2.2%
Wyandotte	<u>\$16,841,133</u>	<u>\$121,913,517</u>	<u>\$17,308,592</u>	<u>\$124,397,845</u>	2.8%	2.0%
Total	\$301,643,128	\$3,055,156,422	\$312,226,750	\$3,122,934,833	3.5%	2.2%

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2006

Vehicle Registration Fees **	
Automobiles	
0 - 3000 lbs	\$30.00
3001 - 3999 lbs	\$30.00
4000 - 4500 lbs	\$30.00
over 4500 lbs	\$40.00
County Registrations	
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
Firefighter		standard fee
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
<u>Interstate</u>		
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
<u>Driver License Fees</u>		
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
Hazardous Material Endorsement Fee		\$95.00
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
Concealed Carry		\$15.00

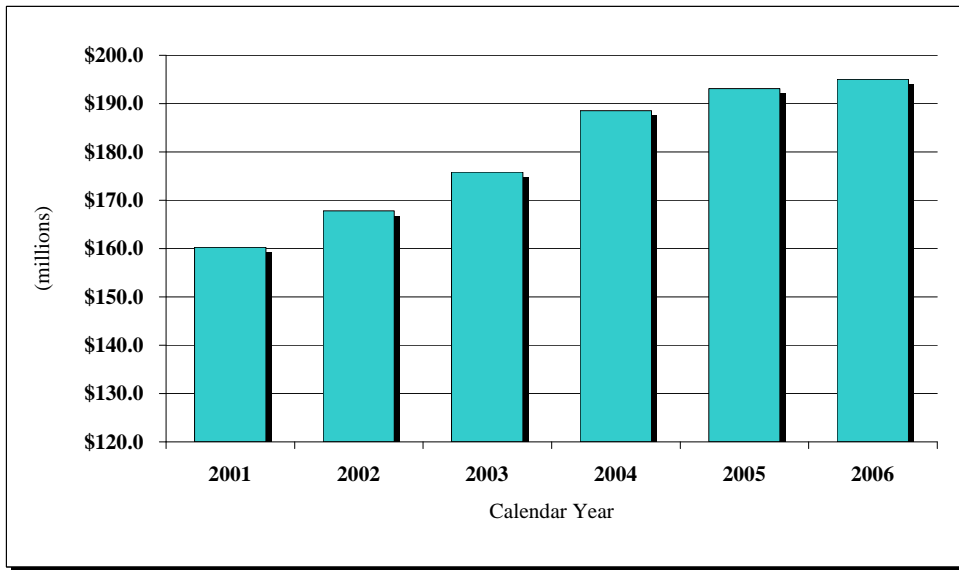
* Includes a \$4 fee for photograph. (In 1997 expiration extended to 6 years for drivers between ages of 21 and 65.)

** For all county-registered vehicles add \$3.00 county fee; and for new plates add a 50¢ reflector fee.

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

Total Vehicle Revenue Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$160,252,256	-2.8%
2002	\$167,818,587	4.7%
2003	\$175,821,903	4.8%
2004	\$188,535,174	7.2%
2005	\$193,089,020	2.4%
2006	\$195,061,638	1.0%

Vehicle Revenue Collections Calendar Year 2006

Vehicle Revenue Collections by Source by Calendar Year

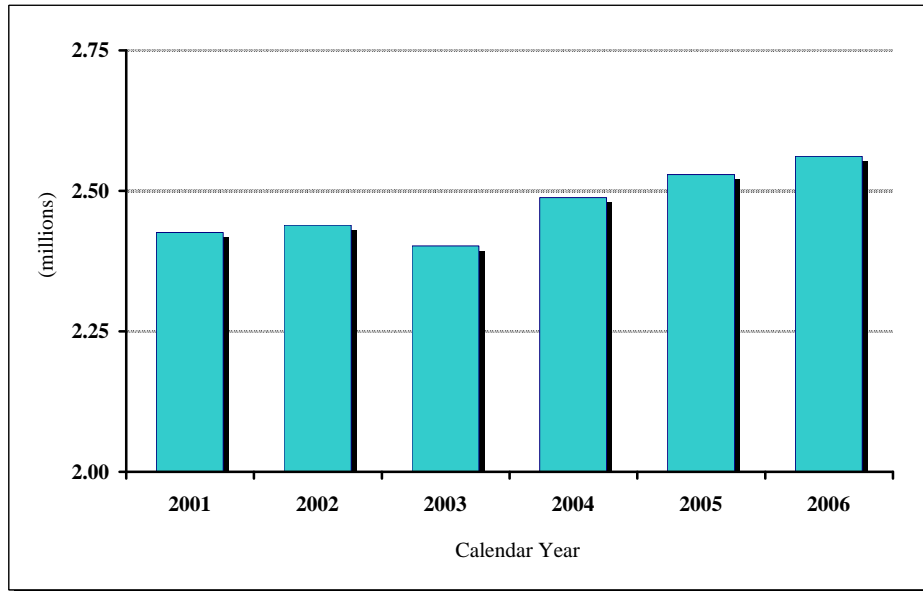
<u>Source</u>	<u>CY 2006 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$135,794,468	69.6%
Interstate Apportioned	\$40,693,775	20.9%
Driver License	\$18,047,511	9.3%
Motor Carrier Inspection	<u>\$525,884</u>	<u>0.3%</u>
Total	\$195,061,638	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2006 Collection</u>	<u>Percent Total</u>
State Highway	\$165,895,446	85.0%
County Funds	\$13,847,569	7.1%
Driver Safety	\$3,100,069	1.6%
Refunds	\$417,683	0.2%
Motorcycle Safety	\$117,836	0.06%
Other	<u>\$11,683,035</u>	<u>6.0%</u>
Total	\$195,061,638	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>
2001	2,426,213	1.4%
2002	2,439,041	0.5%
2003	2,401,843	-1.5%
2004	2,488,284	3.6%
2005	2,529,069	1.6%
2006	2,561,729	1.3%

Motor Vehicle Registrations by Type, Calendar Years 2005 and 2006

Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2005</u>	Calendar Year <u>2006</u>	Percent Change
Automobiles	1,442,888	1,446,471	0.2%
Trucks	709,155	710,373	0.2%
Trailers	125,563	133,508	6.3%
Motorcycles	60,834	65,512	7.7%
Motorized Bicycles	5,976	6,566	9.9%
RV ¹	13,306	13,034	-2.0%
Special Registration	<u>171,347</u>	<u>186,265</u>	8.7%
Total	2,529,069	2,561,729	1.3%

Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2005</u>	Percent Total <u>2006</u>
Automobiles	57.05%	56.46%
Trucks	28.04%	27.73%
Trailers	4.96%	5.21%
Motorcycles	2.41%	2.56%
Motorized Bicycles	0.24%	0.26%
RV ¹	0.53%	0.51%
Special Registration	6.78%	7.27%
Total	100.00%	100.00%

Notes:

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

Motor Vehicle Registrations by County, Calendar Year 2006

<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	6,481	5,361	835	382	54	97	1,046	14,256
Anderson	4,010	3,826	741	169	43	53	683	9,525
Atchison	8,005	5,619	1,291	322	25	67	1,276	16,605
Barber	2,388	2,898	472	172	22	24	328	6,304
Barton	14,078	9,814	2,210	742	71	197	2,055	29,167
Bourbon	6,898	4,971	798	374	35	59	916	14,051
Brown	5,265	4,116	1,138	309	31	44	891	11,794
Butler	30,659	18,518	3,088	1,786	165	452	4,942	59,610
Chase	1,466	1,630	334	97	5	17	236	3,785
Chautauqua	1,653	2,412	323	93	1	37	248	4,767
Cherokee	9,108	7,876	1,219	630	23	98	1,821	20,775
Cheyenne	1,616	1,739	501	79	5	21	239	4,200
Clark	1,091	1,087	193	68	6	24	184	2,653
Clay	4,368	3,562	829	220	26	70	771	9,846
Cloud	4,559	4,003	931	315	58	62	747	10,675
Coffey	4,666	4,373	918	321	30	71	768	11,147
Comanche	891	1,135	206	71	1	7	143	2,454
Cowley	16,565	11,085	1,597	1,000	92	255	2,551	33,145
Crawford	16,936	10,565	1,503	1,009	78	142	2,636	32,869
Decatur	1,852	2,158	655	93	10	35	204	5,007
Dickinson	10,018	7,373	1,497	647	58	128	1,786	21,507
Doniphan	3,786	3,424	953	229	4	34	612	9,042
Douglas	51,261	15,829	3,009	1,772	284	308	5,416	77,879
Edwards	1,663	1,876	422	68	12	20	224	4,285
Elk	1,429	1,924	298	41	5	20	244	3,961
Ellis	13,757	8,657	1,916	862	171	150	1,888	27,401
Ellsworth	3,010	2,819	765	185	41	36	539	7,395
Finney	16,706	9,594	1,989	820	85	176	2,009	31,379
Ford	13,974	8,433	1,370	582	45	132	1,548	26,084
Franklin	13,179	8,734	1,715	750	85	184	1,941	26,588
Geary	16,105	5,684	944	748	37	120	2,594	26,232
Gove	1,630	2,090	589	85	24	41	287	4,746
Graham	1,577	1,682	428	103	42	47	224	4,103
Grant	3,619	3,425	985	261	22	40	384	8,736
Gray	2,676	3,247	764	171	6	40	323	7,227
Greeley	704	1,031	275	39	1	15	135	2,200
Greenwood	3,348	3,868	725	115	35	42	610	8,743
Hamilton	1,144	1,377	365	87	6	19	211	3,209
Harper	3,015	2,924	591	177	34	43	506	7,290
Harvey	18,231	9,128	1,613	993	151	204	2,229	32,549
Haskell	2,147	2,380	604	111	15	23	233	5,513
Hodgeman	1,024	1,568	282	49	2	18	153	3,096
Jackson	6,671	5,565	1,388	329	32	96	1,197	15,278
Jefferson	10,352	7,533	1,870	662	31	146	1,462	22,056
Jewell	1,906	2,345	857	117	18	39	358	5,640
Johnson	328,849	65,203	10,057	10,295	556	1,111	26,779	442,850
Kearny	1,966	2,062	549	87	9	35	277	4,985
Kingman	4,218	4,328	1,031	226	27	59	692	10,581
Kiowa	1,500	1,729	392	87	6	22	206	3,942
Labette	10,163	7,594	833	554	48	119	1,678	20,989
Lane	1,030	1,349	301	57	17	27	129	2,910
Leavenworth	33,481	16,784	3,361	2,122	66	360	6,535	62,709
Lincoln	1,757	2,000	561	64	11	25	283	4,701
Linn	5,127	4,772	1,037	311	22	82	848	12,199
Logan	1,562	1,665	439	123	15	29	182	4,015
Lyon	15,798	9,947	1,411	654	126	166	1,911	30,013
Marion	6,519	5,325	1,001	365	102	66	986	14,364
Marshall	5,762	5,123	1,211	295	32	68	991	13,482
McPherson	15,461	10,275	2,380	1,075	150	185	2,457	31,983

Motor Vehicle Registrations by County, Calendar Year 2006

<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	2,181	2,234	448	97	20	49	257	5,286
Miami	17,043	11,116	2,948	1,065	51	213	2,531	34,967
Mitchell	3,579	3,801	1,005	214	38	58	482	9,177
Montgomery	16,142	10,812	1,109	913	92	191	2,417	31,676
Morris	3,084	3,021	652	156	27	41	551	7,532
Morton	1,586	1,676	276	73	8	24	188	3,831
Nemaha	5,625	4,786	1,416	320	34	25	666	12,872
Neosho	7,845	6,689	1,146	489	39	100	1,177	17,485
Ness	1,793	2,636	709	117	11	34	265	5,565
Norton	2,798	2,764	893	156	26	49	420	7,106
Osage	8,823	6,492	1,284	486	70	155	1,592	18,902
Osborne	2,203	2,503	688	142	11	31	275	5,853
Ottawa	3,196	3,119	722	171	33	46	447	7,734
Pawnee	3,234	2,586	636	189	8	41	491	7,185
Phillips	3,224	3,291	1,049	243	44	43	430	8,324
Pottawatomie	10,969	7,715	1,877	597	45	140	1,556	22,899
Pratt	4,802	3,998	882	245	30	65	616	10,638
Rawlins	1,624	1,929	466	89	27	21	148	4,304
Reno	31,944	17,591	2,928	1,932	177	418	4,218	59,208
Republic	2,882	2,984	737	160	34	42	461	7,300
Rice	4,777	3,867	892	268	38	84	845	10,771
Riley	22,687	8,811	1,636	1,064	171	174	3,311	37,854
Rooks	2,826	2,968	776	187	27	61	517	7,362
Rush	1,881	2,011	444	105	24	21	299	4,785
Russell	3,734	3,404	786	203	38	62	583	8,810
Saline	28,728	14,229	2,799	1,608	273	335	4,332	52,304
Scott	2,523	2,542	644	175	10	32	365	6,291
Sedgwick	245,264	94,630	12,530	9,937	1,104	2,152	32,104	397,721
Seward	9,762	5,513	886	309	49	95	991	17,605
Shawnee	92,761	32,924	5,714	3,858	339	818	13,496	149,910
Sheridan	1,585	1,988	641	105	41	32	214	4,606
Sherman	3,159	2,869	812	241	57	61	368	7,567
Smith	2,240	2,575	841	103	38	40	342	6,179
Stafford	2,316	2,744	728	100	10	38	324	6,260
Stanton	1,132	1,295	309	75	0	25	132	2,968
Stevens	2,700	2,703	790	201	13	39	332	6,778
Sumner	12,157	9,217	1,328	669	78	193	1,846	25,488
Thomas	3,815	3,764	1,069	280	27	69	464	9,488
Trego	1,845	1,994	589	130	33	33	338	4,962
Wabaunsee	3,734	3,236	685	189	6	47	560	8,457
Wallace	905	1,341	365	55	2	12	111	2,791
Washington	3,118	3,339	948	156	8	34	713	8,316
Wichita	1,165	1,759	436	61	1	12	123	3,557
Wilson	4,765	4,580	769	295	29	60	850	11,348
Woodson	1,774	2,100	391	87	15	26	264	4,657
Wyandotte	71,861	24,813	3,269	2,627	96	386	9,501	112,553

Total 1,446,471 710,373 133,508 65,512 6,566 13,034 186,265 2,561,729

Kansas Based Active I.R.P. Registrations in 2006 3,187

Kansas Based Plates Issued Under IRP Proration in 2006 22,379

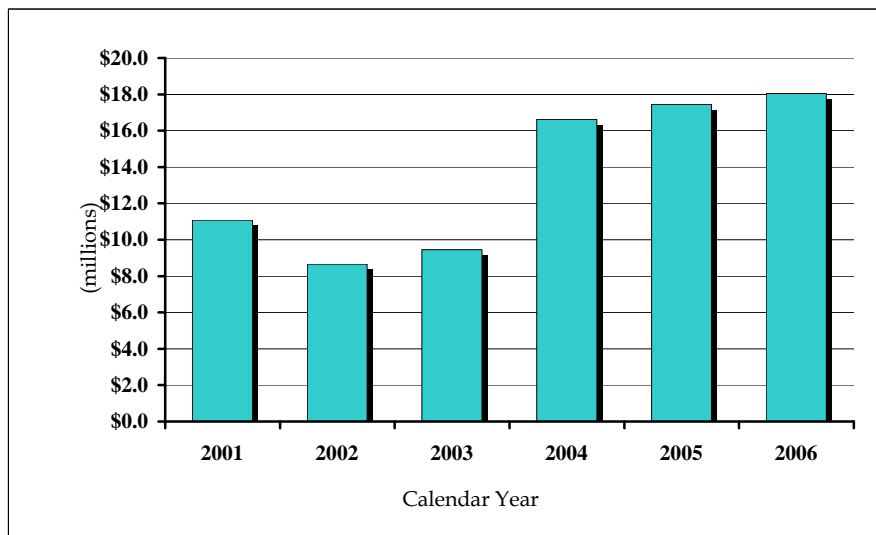
*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.

** 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>
2001	\$11,073,725	1.5%
2002	\$8,667,918	-21.7%
2003	\$9,454,201	9.1%
2004	\$16,618,470	75.8%
2005	\$17,452,243	5.0%
2006	\$18,047,511	3.4%

Driver Licenses by Age and License Class, Calendar Year 2006

Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2006</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	31,338	1.6%
16 - 24	316,941	15.8%
25 - 49	878,647	43.9%
50 - 64	464,850	23.2%
65 and over	<u>311,336</u>	15.5%
Total by Age	2,003,112	100.0%

Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2006</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	132,919	6.6%
Class A & B	24,455	1.2%
Class C	1,686,155	84.2%
Class M	<u>159,583</u>	8.0%
Total	2,003,112	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

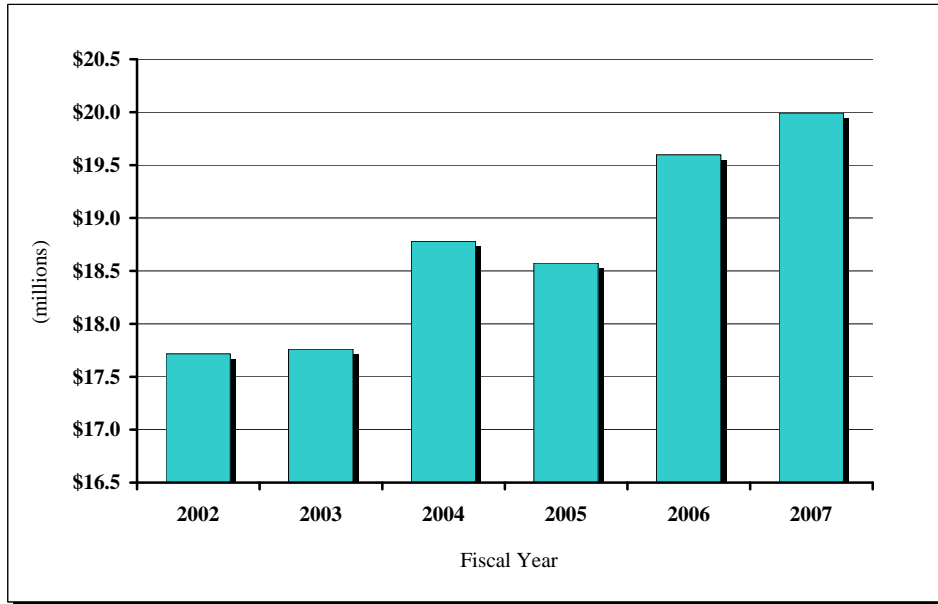
Class C: regular automobile

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>2006</u>	Fiscal Year <u>2007</u>	Percent <u>Change</u>
Alcohol and Spirits	\$8,323,921	\$8,480,294	1.9%
Fortified and Light Wine	\$985,887	\$1,033,480	4.8%
Strong Beer	\$8,198,566	\$8,387,023	2.3%
Cereal Malt Beverage	<u>\$2,089,760</u>	<u>\$2,090,992</u>	0.1%
Total	\$19,598,134	\$19,991,789	2.0%

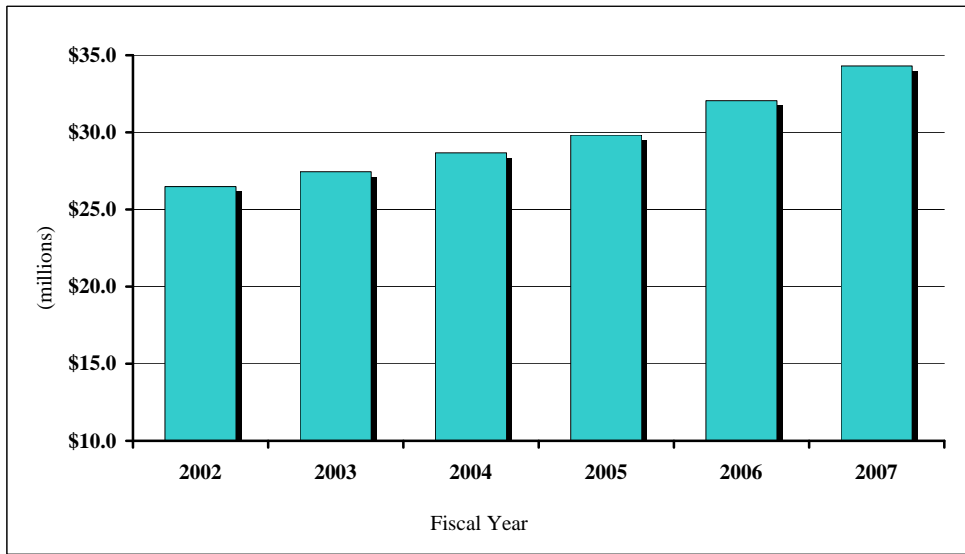


Total Gallonge Tax by Fiscal Year

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2002	\$17,716,661	0.2%
2003	\$17,760,697	0.2%
2004	\$18,779,625	5.7%
2005	\$18,574,828	-1.1%
2006	\$19,598,134	5.5%
2007	\$19,991,789	2.0%

Liquor Excise Tax Gross Receipts

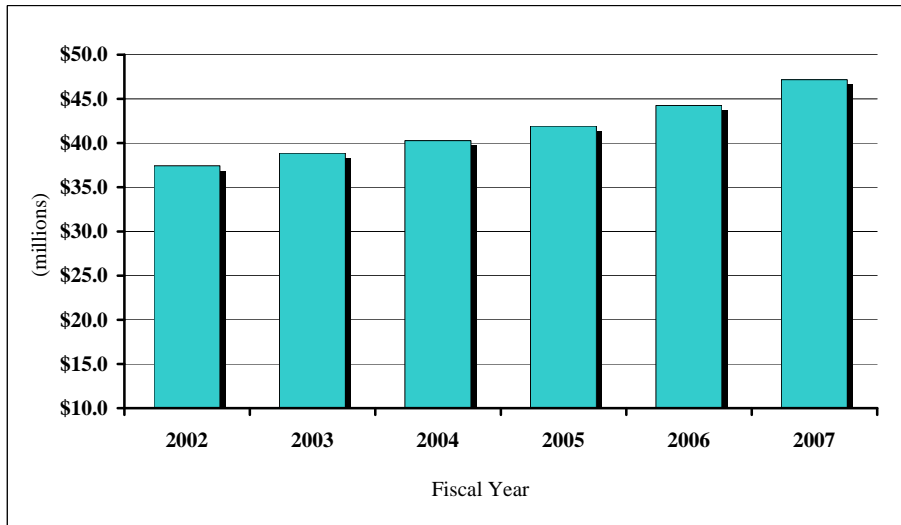
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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>
2002	\$26,483,710	6.1%
2003	\$27,450,972	3.7%
2004	\$28,672,690	4.5%
2005	\$29,826,910	4.0%
2006	\$32,051,923	7.5%
2007	\$34,307,823	7.0%

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>
2002	\$37,435,563	5.9%
2003	\$38,859,323	3.8%
2004	\$40,272,868	3.6%
2005	\$41,924,949	4.1%
2006	\$44,264,770	5.6%
2007	\$47,183,769	6.6%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2007 Total Liquor Taxes and Fees

	Fiscal Year <u>2007</u>	Percent <u>Total</u>
Gallonage Tax	\$19,991,789	19.0%
Liquor Excise Tax	\$34,307,823	32.6%
Liquor Enforcement Tax	\$47,183,769	44.8%
Fees and Fines	<u>\$3,896,938</u>	<u>3.7%</u>
Total	\$105,380,319	100.0%

Alcoholic Beverage Licenses Issued

Retail Liquor Stores	734
Spirits Distributors	11
Wine Distributors	12
Beer Distributors	43
Class A Vets, Frat'l Club	229
Class A Social Club 500+	18
Class A Social Club <500	59
Class B Private Clubs	149
Drinking Establishments	1,598
Caterers	24
Hotels	35
Drinking Establishments/Caterers	83
Hotel/Caterers	18
Farm Wineries	19
Farm Winery Outlet	6
Microbreweries	16
 Total	 3,054

Kansas Liquor-by-the-Drink

November 2006

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

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

