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## DEPARTMENT OFFICIALS January 2022

Mark A. Burghart Secretary of Revenue

### SECRETARIAT STAFF

Mark Beshears, Special Projects Attorney Courtney Hadley, Problem Resolution Officer

### Legal Services

Jay Befort, General Counsel John Hale, Deputy General Counsel Donald Cooper, Deputy General Counsel **Office of Special Investigations** Joanna Labastida, Director

### **Office of Financial Management**

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

### **Audit Services**

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

### **Office of Personnel Services (DOA)**

Lisa Locke, Director Lindsey Stephens, Deputy Director Shawna Mercer, Benefits and Payroll Manager Sara Finney, Recruitment and Position Manager Kris Beying, Learning Center Manager

### **Office of Policy and Research**

Kathleen Smith, Director

### **Information Systems (OITS)**

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

### Communications

Zach Fletcher, Director

### **DIVISIONS AND SUPPORTING BUREAUS**

#### **Division of Alcoholic Beverage Control**

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

### **Division of Taxation**

Steve Stotts, Director Business Support Services Andy Coultis, Business Support Senior Manager

Customer Relations John Peterson, Customer Relations Senior Manager Financial & Document Management

Monica Becker, Financial & Document Management Senior Manager **Revenue Recovery** Dedra Platt, Revenue Recovery Senior Manager

### **Division of Property Valuation**

David Harper, Director Robert Kent, Deputy Director

### **Division of Vehicles**

David Harper, Director

Jessica Tyson, Product Integration Manager
Christi Karolevitz, Training & Customer Support Manager

Driver Services

Kent Selk, Driver Services Senior Manager, Driver License and CDL

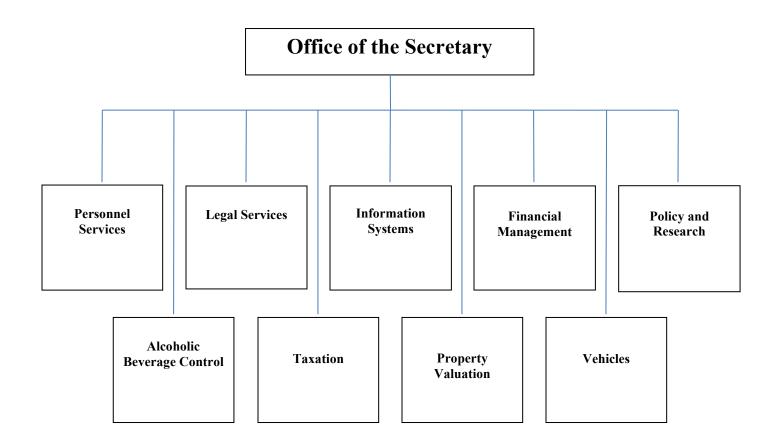
Vehicle Services

LeeAnn Phelps, Vehicle Services Senior Manager
Titles & Registrations, Dealers Licensing and E-Lien
Comm. Mtr Veh and Veh Financial Office

Driver Services

Lacey Black, Driver Solutions Manager

## KANSAS DEPARTMENT OF REVENUE ORGANIZATION CHART FISCAL YEAR 2021/2022



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

Alccholic Beverage Control         (785) 296-6121         Bingo Tax         (785) 286-8022           Human Resources         (785) 296-6121         Bingo Tax         (785) 368-8222           Property Valuation Division         (785) 296-7362         Commercial Mobiel Central Permit         (785) 368-8222           Vehicles         (785) 296-7362         Commercial Mobiel Central Permit         (785) 368-8222           Vehicles         (785) 296-7612         Compartial Income Tax         (785) 368-8222           Vehicles         (785) 296-7612         Diver License Examination         (785) 368-8222           Vehicles         (785) 296-7612         Diver License Examination, Burlingume         (785) 266-7380           Driver License Examination, Burlingume         (785) 266-7380         Diver Solutions         (785) 266-7380           Sales, Use, Excise, Withholding         (785) 368-8222         Fealvance Terles         (785) 368-8222           Billing and tax inquiries:         (785) 368-8222         Fealvance Terles         (785) 368-8222           For saudit inquiries:         (785) 296-7119         Individual Income Fairmated Tax         (785) 368-8222           Fealvance Mareau         (785) 296-719         Individual Income Tax         (785) 368-8222           For saudit inquiries:         (785) 296-719         Individual Income Fairmated Ta		-				
Huma Resources         (785) 266-         2077         Cigaretic and Tobacco Products         (785) 368-         8222           Property Valuation Division         (785) 296-         3042         Commercial Vehicle Central Permit         (785) 368-         8222           Vehicles         (785) 296-         3061         Dealer Licensing         (785) 368-         8222           Vehicles         (785) 296-         2473         Driver License Examination, Burlingume         (785) 266-         3963           Taxpayer Advocate         (785) 368-         8222         Feldical/Vision         (785) 368-         8272           For registration to remit taxes:         Driver Medical/Vision         (785) 368-         8222         Feldstal Discovery         (785) 368-         8222           Billing and tax inquiries:         Estate Tax         (785) 368-         8222         Fed/Stat Discovery         (785) 368-         8222           For audit inquiries:         (785) 368-         719         Individual Income Tax         (785) 368-         8222           For audit inquiries:         Ifaividual Income Tax         (785) 368-         8222           For regin inquiries:         Individual Income Tax         (785) 368-         8222           For audit inquiries:         Individual Income Tax         (785) 3	Alcoholic Beverage Control	(785) 296-	7015		· · ·	
Property Valuation Division         (785) 296-362         Commercial Motor Veh Office (CMVC)         (785) 368-822           Secretary of Reveales Office         (785) 296-360         Commercial Motor Veh Office (CMVC)         (785) 368-8222           Vehicles         (785) 296-360         Dealer Licensing         (785) 368-8222           Vehicles         (785) 296-2473         Driver License Examination         (785) 296-361           Taxpayer Advocate         (785) 296-3780         Driver Veilcense Examination         (785) 368-8222           For registration to remit taxes:         Driver Solutions         (785) 368-8222         Electronic Filing         (785) 368-8222           Billing and tax inquireis:         Estate Tax         (785) 368-8222         FordSales Tax Refund Init         (785) 368-8222           For legal inquiries:         (785) 296-719         Food Sales Tax Refund Init         (785) 368-8222           For legal inquiries:         Individual Income Tax         (785) 368-8222           For legal inquiries:         Individual Income Tax         (785) 368-8222           For revenue collection statistical inquiries:         Individual Income Tax         (785) 368-8222           For revenue collection statistical inquiries:         (785) 296-288         Individual Income Tax         (785) 368-8222           Office of Research and Analysis         (		. ,				
Secretary of Revenue's Office         (785) 296-3042         Commercial Vehicle Central Permit         (785) 368-8222           Vehicles         (785) 368-8222         Comportal Income Tax         (785) 368-8385           Taxpayer Advocate         (785) 296-2473         Driver License Examination, Burlingume         (785) 286-7380           Taxpayer Advocate         (785) 786-8222         Driver License Examination, Burlingume         (785) 286-8383           For registration to remit taxes:         Driver Medical/Vision         (785) 286-8392           Sales, Use, Excise, Withholding         (785) 368-8222         Electronic Filing         (785) 388-8222           Taypayer Assistance Center for Topeka         (785) 388-8222         Food Sales Tax Refund Unit         (785) 388-8222           For audit inquiries:         (785) 296-7719         Individual Income Estimated Tax         (785) 388-8222           For legal inquiries:         Individual Income Estimated Tax         (785) 388-8222           Individual Income Estimated Tax         (785) 388-8222           For revenue collection statistical inquiries:         Individual Income Estimated Tax         (785) 388-8222           Individual Income Estimated Tax         (785) 388-8222         Note Fuel Taxes         (785) 388-8222           For revenue collection statistical inquiries:         Individual Income Estimated Tax         (785) 388-						
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Audit Services Bureau       (785) 296-       7719       Individual Income Estimated Tax       (785) 368-       8222         For legal inquiries:       Individual Income Tax       (785) 368-       8222         Legal Services Bureau       (785) 296-       2381       Liquor Enforcement Tax       (785) 368-       8222         For revenue collection statistical inquiries:       (785) 296-       2381       Liquor Enforcement Tax       (785) 368-       8222         For revenue collection statistical inquiries:       (785) 296-       3082       Motor Fuel Taxes       (785) 368-       8222         Office of Research and Analysis       (785) 296-       3082       Motor Fuel Taxes       (785) 368-       8222         Revenue Recovery/CAR/Collections Topeka       (785) 296-       6121       Sales and Use Tax       (785) 368-       8222         Department Regional Offices Telephone Numbers:       Tire Excise Tax       (785) 368-       8222         Wichita Audit Office       (316) 337-       6163       Vehicle MSRP and Class Codes       (785) 368-       8222         Wichita Collections Office       (316) 337-       6153       Vehicle Rental Excise Tax       (785) 368-       8222         Wichita Audit Office       (785) 296-       7185       Driver License: Wichita, Twin Lakes       (316) 821-	For audit inquiries:					
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Customer Relations-Corporate       (785) 296- 2644       Secretary of Revenue & Secretariat       (785) 368- 8392         Customer Relations-IFTA/Motor Fuel Ref       (785) 296- 2703       Taxation, Director's Office       (785) 296- 2703         Customer Relations-Motor Fuel       (785) 296- 4993       Taxpayer Assistance       (785) 291- 3614         Customer Relations-Wage Earner       (785) 296- 8989       Titles and Registration       (785) 296- 2383         Driver Solutions       (785) 296- 6851       Wichita Assistance Center       (855) 489- 5669         Driver License: Mission       (785) 296- 0691       Wichita Collections Office       (316) 337- 6162         Driver License: Topeka, Docking       (785) 296- 0691       Wichita Collections Office       (316) 337- 6162	_	(785) 296-	4993	Property Valuation Division	(785) 296-	2320
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Driver Solutions         (785) 296-         6851         Wichita Assistance Center         (855) 489-         5669           Driver License: Mission         (785) 432-         0199         Wichita Audit Office         (316) 337-         6162           Driver License: Topeka, Docking         (785) 296-         0691         Wichita Collections Office         (316) 337-         6162						
Driver License: Mission         (785) 432-         0199         Wichita Audit Office         (316) 337-         6162           Driver License: Topeka, Docking         (785) 296-         0691         Wichita Collections Office         (316) 337-         6162	-			-		
Driver License: Topeka, Docking (785) 296-0691 Wichita Collections Office (316) 337-6162						
	Driver License: Topeka, Burlingame	(785) 296-	8277		(= -) /	

### Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2021

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel (Gasoline) Per Gallon
Colorado	\$0.08	\$0.28	\$1.94	\$0.2200
Iowa	\$0.19	\$1.75	\$1.36	\$0.3000
Kansas	\$0.18	\$0.30	\$1.29	\$0.2403
Missouri	\$0.06	\$0.42	\$0.17	\$0.1740
Nebraska	\$0.31	\$0.95	\$0.64	\$0.2960
Oklahoma	\$0.40	\$0.72	\$2.03	\$0.2000

Note: In Missouri, cities and counties may impose an additional tax on a pack of cigarettes. Motor Fuel Rates include any fees that may be added to excise tax.

Source: Federation of Tax Administrators January 2021

### Comparison of Kansas and Selected States, Personal Income

Per Capita Perso	onal Income						Desce	nding
						2018-19	Rank	Rank
	2015	2016	2017	2018	2019	% change	2018	2019
Colorado	\$52,222	\$52,251	\$55,125	\$58,267	\$60,848	4.4%	1	1
Iowa	\$46,304	\$46,531	\$47,570	\$49,548	\$50,533	2.0%	4	4
Kansas	\$47,527	\$47,557	\$49,033	\$51,139	\$53,203	4.0%	3	3
Missouri	\$43,334	\$44,424	\$45,393	\$47,250	\$48,945	3.6%	5	5
Nebraska	\$50,887	\$49,745	\$50,658	\$52,560	\$54,037	2.8%	2	2
Oklahoma	\$44,785	\$42,399	\$44,295	\$46,298	\$48,317	4.4%	6	6
United States	\$48,891	\$49,812	\$51,811	\$54,098	\$56,047	3.6%		

#### Per Capita Disposable Personal Income Descending 2018-19 Rank Rank 2015 2016 2017 2018 2019 % change 2018 2019 Colorado \$45,609 \$45,478 \$48,159 \$51,216 \$53,426 4.3% 1 1 \$41,388 \$44,630 \$45,297 4 4 Iowa \$41,558 \$42,560 1.5% Kansas \$42,629 \$42,681 \$44,044 \$45,928 \$47,654 3.8% 3 3 5 6 Missouri \$38,525 \$39,507 \$40,529 \$42,370 \$43,802 3.4% Nebraska \$45,683 \$44,551 \$45,498 \$47,461 \$48,602 2.4% 2 2 Oklahoma \$40,529 \$38,415 \$40,209 \$42,272 \$44,067 4.2% 6 5 United States \$42,850 \$43,755 \$45,514 \$47,751 \$49,338 3.3%

#### Disposable Personal Income as Percent of Personal Income

	2015	<u>2016</u>	2017	2018	2019
Colorado	87.3%	87.0%	87.4%	87.9%	87.8%
Iowa	89.4%	89.3%	89.5%	90.1%	89.6%
Kansas	89.7%	89.7%	89.8%	89.8%	89.6%
Missouri	88.9%	88.9%	89.3%	89.7%	89.5%
Nebraska	89.8%	89.6%	89.8%	90.3%	89.9%
Oklahoma	90.5%	90.6%	90.8%	91.3%	91.2%
United States	87.6%	87.8%	87.8%	88.3%	88.0%

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

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

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2019

	Tax Rates	Number	Taxable Income Brackets		Р	ersonal Exer	nptions	Standard Deductions		
	Range	of Brackets	Lowest	Highest	Single	Married	Dependents	S	M/J	
Colorado	4.63%	1	Flat	Rate	na	na	na	\$12,200	\$24,400	
Iowa	0.33%-8.53%	9	\$1,638	\$73,710	\$40	\$80	\$40	\$2,080	\$5,120	
Kansas	3.1%-5.7%	3	# \$15,000	\$30,000	\$2,250	\$4,500	\$2,250	\$3,000	\$7,500	
Missouri	1.5%-5.4%	9	\$1,053	\$8,424	na	na	na	\$12,200	\$24,400	
Nebraska	2.46%-6.84%	4	\$3,230	\$31,160	\$137	\$274	\$137	\$7,050	\$14,100	
Oklahoma	0.5%-5.00%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700	

General Notes:

<u>Iowa</u> - Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. These states allow some or all of federal income tax paid to be deducted from state taxable income. Standard deduction or personal exemption is structured as a tax credit. Local income taxes are excluded. Thirteen states have county- or city-level income taxes; the average rate within each jurisdiction is: 0.50% in Alabama; 0.63% in Delaware; 1.56% in Indiana; 0.22% in Iowa; 2.08% in Kentucky; 2.85% in Maryland; 1.70% in Michigan; 0.50% in Missouri; 0.50% in New Jersey; 1.87% in New York; 2.50% in Ohio; 0.38% in Oregon; and 2.94% in Pennsylvania. Weighted local rates are from the Tax Foundation's 2019 State Business Tax Climate Index.

Kansas - State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated.

<u>Missouri</u> - Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. These states allow some or all of federal income tax paid to be deducted from state taxable income. Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation. Local income taxes are excluded. State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined personal exemptions could remain in effect, though uncertainty remains in some cases. Nebraska - Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. Standard deduction or personal exemption is structured as a tax credit. State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined personal exemptions could remain in effect, though uncertainty remains in some cases. Oklahoma - State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code, but not eliminated. Because it is still available, these state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined per

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

### Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2020.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA definitions	See Iowa Code §422.32(1)(b)	Income from transactions and activities in the regular course of trade or business (K.S.A. 79- 3271(a))	See Rev. Mo. Code §143.455	No definition	NA
Tax Base nonbusiness income	UDITPA definitions	See Iowa Code §422.32(1)(i)	Any income other than business income. (K.S.A. 79-3271(e))	See Rev. Mo. Code §143.455	No definition	NA
Is there a minimum tax?	No	Yes	No	No	No	No
Does state computation of taxable net income start with an amount from Federal Form 1120?	Yes, starts with taxable income (Line 30).	Yes, starts with federal taxable income (Line 28) and allows special deductions (Line 29(b), but not the federal NOL deduction (Line 29(a)).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income before NOL and current special deductions (Line 28).
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	Normal tax at 4%; 3% surcharge on income > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 7.81%	6%

NA - Not Applicable Source: 2021 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, 2020.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<u>Monthly:</u> Tax Liability>=\$300/mo <u>Quarterly:</u> Tax Liability<\$300/mo <u>Annually</u> :Tax Liability<\$15/mo	<u>Monthly:</u> Tax due>\$500/mo <u>Quarterly:</u> Tax due=\$120 and \$6,000/yr <u>Annually:</u> Tax Liability<\$120/yr	<u>Monthly</u> :Tax Liability \$4,000.01 to \$40,000/year (more than \$40,000/yr prepaid monthly) <u>Quarterly</u> :Tax Liability \$400.01 - \$4,000 of tax/year <u>Annually</u> :Tax Liability \$400 or less/yr	<u>Monthly</u> :Tax Liability>=\$500 sales tax/mo <u>Quarterly</u> :Tax Liability <\$500 sales tax/mo <u>Annually</u> :Tax Liability<\$45 sales tax/qtr	<u>Monthly:</u> Tax Liability>\$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> <\$900 sales/yr	<u>Monthly</u> :Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year <u>Semi-monthly</u> :>\$25,000 in sales tax liability <u>Twice a year:</u> \$50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	See https://www.colorado.gov /pacific/sites/default/files/ DR1002.pdf	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, community improvement and transportation development districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

Source: 2021 Multistate Corporate Tax Guide, Volume II

#### Selected Kansas Tax Rates with Statutory Citation

Sing J. Tax.         50.002           Bage junct (GL-bb)         1.004           Bage junct (GL-bb)         2.5%           Carl Los Targers earing         2.5%           Control Los Targers earing         2.00%           Device Targer (Strong Targers Targe	Dingo Toy							K.S.A.:
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Spareter Tax         off         77/13 Package of 20 - 51.29 Package of 23 - 51.61         99.310           off         off         77/13 Package of 20 - 51.29 Package of 25 - 51.61         99.310           Corporation Tax         total taxbit income (incommedia transmit for elatomic cignature         79.329           Dry Genning         (Y 11 and hereafter)         70.00%         79.321.10           Environmental Starburg gross receipts         2.5%         65.34.150         65.34.150           Software Fac (abc/intack)/galon         53.30         65.34.130         65.34.130           Software Fac (abc/intack)/galon         53.30 per grant or portion of grant         52.000/30.46% unit or portion of grant         79.520.2           Controlled Stabilizer         Controlled Stabilizer         70.01%         79.321.10           Environ. Freegallon perform or grant in taxbit income? 50.000 grant = 53.0000 grant = 53.0000         79.321.10           Environ. Freegallon perform or grant or grant in taxbit income? 50.000 grant = 50.000 grant = 53.0000         79.321.10         79.321.10           Tax Yourd Fac (abc/intack)/galon         S2.200         41.501         79.321.10           Tax Yourd Fac (abc/intack)/galon         S2.200         41.501         79.321.10           Tax Yourd Fac (abc/intack)/galon         S2.200	8		2 5%					
dit         2011         2013	8			ckage of 25 -	\$1.61			,
Comparation Tax         used masks income         (d)         0.00%         700%         79-32.110           Orgenering         (TY 11 and hexab(x))         (TY 11 and hexab(x))         700%         79-32.110           Solvent Free (non-torinately)galon         53.5 per grant or protein of grant         (53.41,50         65.44,150           Solvent Free (non-torinately)galon         53.5 per grant or protein of grant         (20.41,150         79.5202           The Solvent Free (non-torinately)galon         53.0 per grant or protein of grant         (20.41,150         79.5202           The Non-torinately galon         (20.11,150         (20.41,150         65.34,117           The Non-torinately galon         (20.11,150         (20.41,150         79.521.10           Tax Yeart Freighting perform or protein of grant         (20.41,150         79.521.10         79.521.10           Tax Yeart Freighting perform or protein of grant         (20.41,150         79.521.10         79.521.10           Tax Yeart Freighting perform or protein of grant         (20.41,150         79.521.10         79.521.10           Tax Yeart Freighting perform or protein of grant         (20.41,150         79.521.10         79.521.10           Tax Yeart Freighting perform or protein or grant         (20.41,150,150,150,150,150,150,150,150,150,15	-igarctic rax					cigarettes		
CYU Lind thereafter)           Device Test (above the field stability)           Environmental Struchargingtions receipts         2.5%           Solvent Fee (above the field stability)         65.34.150           Solvent Fee (above the field stability)         79.5202           Maxima Internet State (above the field stability)         79.5202           Maxima Internet State (above the field stability)         53.00 per gran or protion of gran           Construction Field stability per testem producet         Excited stability of gran or protion of gran           Construction Field stability         79.5202           Solvent Fee (above the field stability)         53.00 per gran or protion of gran           Construction Field stability         79.52110           Tax Rest Restore, thereafting of gran or protion of gran         79.52110           Tax Rest Restore, thereafting of gran or protion of gran receive state (above the field stability)         79.52110           Tax Rest Restore, thereafting of gran receive state (above the field stability)         79.52110           Tax Rest Restore, thereafting of gran receive state (above the field stability)         79.52110           Tax Rest Restore, thereafting of gran receive state (above the field stability)         79.52110           Tax Rest Restore, thereafting of gran receive state (above the field stability)         79.52110           Tax Rest Restore, State (above the f	Corporation Tax					-	7.000%	
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Solvent Fee (non-chlormia of yallon         50.55         65.34.151           Marinanis Line (Non Park)         53.90 pr gram or portion of gram or portion or gram or portion of gram or portion or gram or portin or gram or portion or gram or portion or gram or	Environmental Surcharge/	gross receipts	2.5%					65-34,150
Jong Stamp Tx         Controlled Subtanace:         79-5202           Absrlam:         S3.90 per gum or portion of gum         S3.00 per gum or portion of gum         79-52.10           antrine. Vergaland per portionem per volcem per volcem per volcem or s3.00.00 gits 11%         tax Year 18 and all tax years thereafter         79-52.10           antrone. Version of set	Solvent Fee (chlorinated)/	gallon	\$5.50					65-34,150
Marginari Drevent         Controlled Substance: Substance: Substance: Substanc	Solvent Fee (non-chlorina	ted)/gallon	\$0.55					65-34-151
Processol - 33.00 pr gram or potion of gram 53.00 pr gram or portion or gram or portis pregram or portion or gram or portion or gram or po								79-5202
We pint         50.5 pi pint         Sole pint         <	Dunananad			bstance:				
209 Up gram or jornion of gram     Each of two funds has maximum and minimum limits     65-34,117       Saviren. Feorgalion petroleum product     30.01     each of two funds has maximum and minimum limits     65-34,117       Individual herem F X     Tax Yenr IS and all us years hereafter     79-32,110     79-32,110       Tax Bates, Resident, mirred, joint     taxable income - 53,0000 (g.31%)     140,000     140,000       Tax Bates, Resident, mirred, joint     taxable income - 53,0000 (g.31%)     140,000     140,000       Tax Bates, Resident, other     taxable income - 53,0000 (g.34,6 + 5.25%) > 51,000     140,000     140,000       Tax Bates, Resident, other     taxable income - 53,0000 (g.34,6 + 5.25%) > 51,000     140,000     140,000       Storag Beer and CMB/gallon     \$0.18     41,501     14,501       Active Kick End (Ming gallon     \$0.75     41,501     14,501       Active Kick End (Viniking Extablishments)     10,00%     Gross receipts     79-44,101       Gasgross taxable Value     \$0.00%     with 3,67%     property tax credit     Casiros taxable Value       Gaselog gallon     \$0.24     79-34,141     Discigallon     \$0.24     79-34,141       Discigallon     \$0.24     79-34,141     Discigallon     \$0.24     79-34,141       Discigallon     \$0.24     79-34,141     Discigallon     \$0.24 <t< td=""><td>Wet Plant - \$5.50 pc</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Wet Plant - \$5.50 pc							
Invites. Fee/gallon petroleum product         SO.01         each of two funds has maximum and minimum limits         65-34,117           Individual Income Tax         Tax Nets. Resident, married, joint         79-52,110         79-52,110           Tax Rate, Resident, married, joint         taxable income ~ 530,000 (§ 3319 + 5,25% > 50,000         taxable income ~ 530,000 (§ 3319 + 5,25% > 55,000           Tax Rate, Resident, more ~ 530,000 S2,505 + 5,7% > 560,000         taxable income ~ 531,000 (§ 3465 + 5,25% > 55,000           Tax Rate, Resident, more ~ 530,000 S1,252,50 + 5,7% > 550,000         taxable income ~ 531,000 (§ 3465 + 5,25% > 55,000           Strong Boer and CMB/gallon         \$0,18         41.501           Acholis & Spritty Sgallon         \$2,50         41.501           Jaguer Exister Tax (Drinking Stabilishments)         10.00%         Gross receipts         79-41.002           Jaguer Exister Tax (Drinking Stabilishments)         0.00%         Gross receipts         79-43.114           Galgross taxable value         8.00% with         3.67% property tax credit         79-43.141           Galgross taxable value         8.00% with         3.67% property tax credit         79-43.141           Gas/gross taxable value         8.00% with         3.67% property tax credit         79-43.141           Gas/gross taxable value         8.00% with         3.67%         79-43.141	Dry Plant - \$0.40 pe			ince/50 dose uni	it or portion of unit-	\$2,000/50 dose unit or portion	n of unit	
Individual Income Tax         Tax Year 18 and all tax years thereafter         79-32,110           Tax Rate, Residen, married, joint         taxable income ~ \$30,000 (g) 3370 + 5.2% > \$30,000         taxable income ~ \$30,000 (g) 3370 + 5.2% > \$30,000           Tax Rate, Residen, income > \$30,000 (g) 25,05 + 5.2% > \$30,000         taxable income > \$30,000 (g) 45,65 + 5.2% > \$30,000           Tax Rate, Residen, informs         taxable income > \$30,000 (g) 44,65 + 5.2% > \$30,000           Tax Nate, Residen, informs         taxable income > \$30,000 (g) 44,65 + 5.2% > \$30,000           Tay Rate, Residen, informs         taxable income > \$30,000 (g) 44,65 + 5.2% > \$30,000           Tay Rate, Residen, informs         taxable income > \$30,000 (g) 44,65 + 5.2% > \$30,000           Tay Rate, Residen, informs         \$30,000           Tay Rate, Status         41,501           Light Wine gallon         \$0.18           Store Board (Childing Stabilishmeats)         10.00%           Tores receipts         79-4100           Store Tay Lay Rate         8,00%, with 3.67% property tax credit           Gaig grows taxable value         8,00%, with 3.67% property tax credit           Gaig and Maor Fuelgallon         \$0.24           Consolud gallon         \$0.24           Tay Park Status         \$0.24           Tay Status         \$0.24           Tay Status         \$0.2	\$0.90 pc	r grain or portion or grain						
Tax Rues, Rasien, married, joint         taxable income         \$ \$ \$0,000 \$\end{c}\$ 33 0 + \$2.5% > \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	÷ .	eum product	1.1.1			kimum and minimum limits		
tanable income ~ \$30,000 @ 31%         tanable income > \$60,000 B tar< \$40,000 @ 3930 + \$.25% > \$30,000         Tak Reads, Reaider, All Solo B tar< \$50,000 @ 3465 + 5.25% > \$00,000           Tak Reads, Reaider, All Solo B tar< \$50,000 @ 345 + 5.25% > \$15,000         tanable income ~ \$15,000 @ 345 + 5.25% > \$15,000           Storeg Rear and CMB/gallon         \$0.18         41-501           Acobia & \$print's gallon         \$0.252.00 + 5.7% > \$30,000 @ 5465 + 5.25% > \$15,000         41-501           Acobia & \$print's gallon         \$0.75         41-501           Acobia & \$print's gallon         \$0.75         41-501           Topif Ker Staff	ndividual Income Tax		Tax Year 18 and	all tax years t	hereafter			79-32,110
nashbi norme > \$0,0000 ig 3904 + 5.25% > \$0,000           Tak Rates, Resident, others           tabble incorme > \$0,0000 0g 3.505 + 5.7% > \$00,000           Tak Rates, Resident, others           tabble incorme > \$10,0000 0g 3.05           table incorme = \$0,0000 0g 3.05           table value         8,00% with 3,67% property tac credit           Casilon in \$1.00         \$0.24           table value         \$0.24           Gashof igallon in \$0.02         \$0.24           table value         \$0.24           table value in \$0.02         \$0.24           table value in \$0.02         \$0.24           table value in \$0.02         \$0.24           table value in \$0.10         \$0.			Tax Rates, Resider	nt, married, joint	t			
travber income         > 500,000 \$3,1% is .7% > 500,000 \$3,4% is .5,2% > 515,000 bit .453,000 \$3,4% is .5,2% > 515,000 bit .453,000 \$4,6% is .5,2% > 515,000 bit .453,000 bit .453,00								
Tax Rates, Revident, others incubile incomer > 510.000 @ 18/5 incomer > 510.000 @ 5465 + 5.25% > 515.000 inable incomer > 500.000 @ 5465 + 5.25% > 515.000 inable incomer > 500.000 @ 5465 + 5.25% > 515.000           Aguer Callonage Tax         41-501           Strong Beer and CMB/gallon         \$0.18         41-501           Light Wino'gallon         \$0.30         41-501           Light Wino'gallon         \$0.30         41-501           Jaguer Existe Tax (Drinking Establishments)         10.00%         Gross receipts         79-4101           Jaguer Existe Tax (Drinking Establishments)         10.00%         Gross receipts         79-4217, 422           Oligross taxable value         8.00% with 3.67% property tax credit         79-4217, 422         79-421, 421           Gas/gross taxable value         8.00% with 3.67% property tax credit         79-434, 141         79-434, 141           Dieder Jaryper Gallon         \$0.24         79-344, 141         79-344, 141           Dieder Jaryper Gallon         \$0.26         79-344, 141         79-344, 141           Dieder Jarger Gallon         \$0.24         79-344, 141         79-344, 141           Dieder Jarger Gallon         \$0.26         79-344, 141         79-344, 141           Dieder Jarger Gallon         \$0.27         79-344, 141         79-344, 141           Dinger Stata Garger State (								
izaable income = \$115.000 (g) 31% izable income > \$350.000 (g) 4164 + 5.2% > \$350.000         izable income > \$350.000 (g) 4164 + 5.2% > \$350.000           Storag Beer and CMB/gallon         \$0.18         41-501           Accoha & Sprits/gallon         \$2.50         41-501           Accoha & Sprits/gallon         \$0.33         41-501           Jaguer Exists ExtDiriking Establishments         79-4102         79-4102           Jaguer Exists Informerent (Liquor Stores)         8.00%         Gross receipts         79-4102           Jaguer Exists Informerent (Liquor Stores)         8.00% with         3.67% property tax credit         79-4217, 421           Oligross taxable value         8.00% with         3.67% property tax credit         79-34, 141         79-34, 141           Gas/gross taxable value         8.00% with         3.67% property tax credit         79-34, 141         79-34, 141           Gas/gross taxable value         8.00%         80.24         79-34, 141         79-34, 141           Gas/gross Nat Gas/126.67 CF or 5.66 pounds-GGE (gasoline gallon equivalent)         80.24         79-34, 141         79-34, 141           Compress Nat Gas/126.67 CF or 5.66 pounds-GGE (gasoline gallon equivalent)         80.24         79-34, 141         79-34, 141           Compress Nat Gas/126.67 CF or 5.66 pounds-GGE (gasoline gallon equivalent)         80.24         79-34, 141					5 + 5.7% > \$60,000	1		
invable income. \$15,000 buf =< \$30,000 g \$1,65 + 5.2% > \$15,000 invable income. \$30,000 s \$1,252.50 + 5.7% > \$30,000 invable income. \$41,501 information \$0,03 input Excise Tax (Drinking Establishments) input Excise Tax (Drinking Establishments) Disol [galon S0,24 S0,24 S0,25 S0,25 S0,27 S0,27 S0,26 S0,17 S0,26 S0,17 S0,26 S0,17 S0,27			Tax Rates, Resider	nt, others				
taxable income ≥ \$30,000 \$1,252.50 + 5.7% > \$30,000 fiquer Gallon \$0.18 41.501 Alcoho & Spritségalion \$2.50 41.501 Light Wine/gallon \$0.75 41.501 jugor Exister at (Drinking Extablishments) 10.00% Gross receipts 794.102 futired Tax's TO/inking Extablishments) 10.00% Gross receipts 794.101 Jugor Exister at (Drinking Extablishments) 10.00% Gross receipts 794.101 Gas/gross taxable value 8.00% with 3.67% property tax credit Gas/gross taxable value 8.00% with 3.67% property tax credit Gas/gross taxable value 8.00% with 3.07% property tax credit Gas/gross taxable value 8.00% with 3.07% 904.24 Fistignal 8.00% Gross at 20.24 Gross Fistignal 8.00% Gross prode 50.25 Gross Fistignal 8.00% Gross fistignal 9.00% Gross Fistignal 9.00% 794.141 Liquefied Nat Gas/6.06 pound=-DEI (Jugat gallon equivalent) 80.24 Fistignal 9.00% Fistignal 9.00.15/barrel 70.25.000 4.375% 794.107 Trip Pertified Yind Sass State total net income @ 2.25% plus 2.125% surfax on taxable income over \$25.000 4.375% 794.101 Trip Pertified Sales Tax total net income @ 2.25% plus 2.125% surfax on taxable income over \$25.000 4.375% 794.101 Trip Gas Gross State			taxable income =	< \$15,000 @ 3.	.1%			
Japuer Gallonage Tax         41.501           Strong Beer and CMB/gallon         \$2.50         41.501           Light Wine/gallon         \$0.30         41.501           Fortified Wine/gallon         \$0.30         41.501           Fortified Wine/gallon         \$0.75         41.501           Japuer Enforcement (Liquor Stores)         8.00%         Gross receipts         79.4102           Japuer Enforcement (Liquor Stores)         8.00%         with 3.67%         property tax credit         79.4217, 42:           Oil/gross taxable value         8.00%         with 3.67%         property tax credit         79.4217, 42:           Coal/ron         \$1.00         3.67%         property tax credit         79.431, 41           Coal/ron         \$0.24         79.34, 141         25.02         79.34, 141           Disc/gallon         \$0.26         79.34, 141         25.60         79.34, 141           Casebol-gallon         \$0.27         79.34, 141         25.60         79.34, 141           Compress Nat Gas/26.67 CF or 5.66 pounds=-GGE (gasoline gallon equivalent)         \$0.26         79.34, 141         25.91           Compress Nat Gas/26.67 CF or 5.66 pounds=-GGE (gasoline gallon equivalent)         \$0.26         79.34, 141         25.371           Tripermitixeach								
Strong Beer and CMB/gallon       \$0.18       41-501         Alcohol & Sprits/gallon       \$0.30       41-501         Light Wine/gallon       \$0.75       41-501         Light Wine/gallon       \$0.75       79-41a02         Aguer Exister At/Drinking Establishments)       10.00%       Gross receipts       79-41a02         Jiguer Exister At/Drinking Establishments       8.00%       Gross receipts       79-41a02         Interal Tar       79-41a02       79-41a02       79-41a02         Oil/gross taxable value       8.00%       with       3.67% property tax credit       79-41a02         Coal/ton       \$1.00       \$0.24       79-34,141       79-34,141         Gaschol/gallon       \$0.26       79-34,141       79-34,141         Discle/gallon       \$0.26       79-34,141       79-34,141         Compress Nat Gas/12.67 CF or 5.66 pounds=GrGF (gasoline gallon equivalent)       \$0.26       79-34,141         Liquefied Nat Gas/606 pounds=DGE (discle gallon equivalent)       \$0.24       79-34,141         Liquefied Nat Gas/606 pounds=DGE (discle gallon equivalent)       \$0.24       79-34,141         Liquefied Nat Gas/606 pounds=DGE (discle gallon equivalent)       \$0.26       79-34,141         Liquefied Nat Gas/606 pounds=DGE (discle gallon equivalent)       \$0.26 <td></td> <td></td> <td>taxable income &gt;</td> <td>\$30,000 \$1,252</td> <td>2.50 + 5.7% &gt; \$30,</td> <td>000</td> <td></td> <td></td>			taxable income >	\$30,000 \$1,252	2.50 + 5.7% > \$30,	000		
Alcohol & Spriis/gallon         \$2.50         41-501           Light Wine/gallon         \$0.75         41-501           Forfied Wine/gallon         \$0.75         41-501           Jaquer Excise Tax (Drinking Establishments)         10.00%         Gross receipts         79-4102           Jaquer Excise Tax (Drinking Establishments)         10.00%         Gross receipts         79-4101           Attender Tax         79-4217, 427         79-4217, 427         79-4217, 427           Oligross taxable value         8.00%         with         3.67% property tax credit         79-4217, 427           Coal/ton         \$1.00         50.24         79-34,141         79-4217, 427           Gasohof/gallon         \$0.24         79-34,141         79-34,141           Dissel/gallon         \$0.24         79-34,141         79-34,141           Dissel/gallon         \$0.24         79-34,141         79-34,141           Compress Nt Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Compress Nt Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.26         79-34,141           Compress Nt Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.26         79-34,141           Could trin trin come         \$0.15 harret								
Light Yme/gallon         \$0.30         41-501           Fortified Wine/gallon         \$0.75         79-41a02           iguer Existe Tax (Drinking Establishments)         10.00%         Gross receipts         79-41a02           iguer Existe Tax (Drinking Establishments)         8.00%         Gross receipts         79-41a02           inguer Existe Tax (Drinking Establishments)         8.00%         with         3.67%         property tax credit           Gas/gross taxable value         8.00%         with         3.67%         property tax credit         79-34,141           Gas/ontor Fuel/gallon         \$0.24         79-34,141         79-34,141         79-34,141           Gas/ontor Fuel/gallon         \$0.26         79-34,141         79-34,141           Left Gas/gallon         \$0.27         79-34,141         79-34,141           Compress Nat Gas/12.667 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Compress Nat Gas/12.667 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Compress Nat Gas/12.667 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Liqueried Nat Gas/0.66 pounds-GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Stat Compress Nat Gas/12.667 CF or 5.66 pounds	•	ion						
Fortified Wine/gallon         \$0.75         41-501           iquor Excise Tax (Drinking Establishments)         10.00%         Gross receipts         79-4102           iquor Excise Tax (Drinking Establishments)         8.00%         Gross receipts         79-4101           fineral Tax         79-4217, 422         79-4217, 422         79-4217, 422           Oil/gross taxable value         8.00%         with         3.67%         property tax credit         79-4217, 422           Coal/ton         \$1.00         \$0.24         79-34,141         79-34,141         79-34,141           Gasohol/gallon         \$0.24         79-34,141         79-34,141         79-34,141           Dissel/gallon         \$0.26         79-34,141         79-34,141           Coarbres Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.26         79-34,141           Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.26         79-34,141           Trip Permits/each         \$13.00/24 hr; \$25.00/72 hr <i>eff. 711/2006</i> 79-34,141           Dipection Fee/barrel (50 gallons)         \$0.015/barrel         \$5.260         79-34,141           Trip Permits/each         \$10.00/24 hr; \$25.00/72 hr <i>eff. 711/2006</i> 79-34,141           Trip Permits/each         \$10.25%								
iquor Excise Tax (Drinking Establishments)         10.00%         Gross receipts         79-4102           iquor Enforcement (Liquor Stores)         8.00%         Gross receipts         79-4101           filteral Tax         79-4217, 421         79-4217, 421           Oil/gross taxable value         8.00%         with         3.67% property tax credit         79-4217, 421           Calton         \$1.00         3.67% property tax credit         79-34,141           Gasohol/gallon         \$0.24         79-34,141           Diese/gallon         \$0.24         79-34,141           Dese/gallon         \$0.26         79-34,141           Compress Nat Gas/12.6.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Compress Nat Gas/12.6.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Compress Nat Gas/12.6.67 CF or 5.66 pounds=OGE (gasoline gallon equivalent)         \$0.26         79-34,141           Trip Permis/cach         \$0.17         79-34,141         79-34,141           Trip Permis/cach         \$0.25/0072 hr eff. 7///2006         79-34,141           Trip Permis/cach         \$0.25/0072 hr eff. 7///2006         79-34,141           Trip Permis/cach         \$0.015/barrel         \$25-326           Trusts and S&Ls </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
iquor Enforcement (Liquor Stores)       8.00%       Gross receipts       79-4101         iftneral Tax       79-4217, 421       79-4217, 421         Oilygross taxable value       8.00%       with       3.67%       property tax credit         Gas/gross taxable value       8.00%       with       3.67%       property tax credit         Coal/on       \$1.00       \$0.24       79-34,141         Dissel/gallon       \$0.24       79-34,141         Dissel/gallon       \$0.26       79-34,141         Li-Sas/gallon       \$0.23       79-34,141         Compress Nat Gas/12.6.67 CF or 5.66 pounds=-GGE (gasoline gallon equivalent)       \$0.26       79-34,141         Trip Seaf Gas/12.6.67 CF or 5.66 pounds=-GGE (gasoline gallon equivalent)       \$0.26       79-34,141         Trip Permits/each       \$13.00/24 hr; \$25.00/72 hr eff. 7//2006       79-34,118         Di Inspection Fee/barrel       \$0.60% pourt-relivalenti       \$54.26         Trepaid Wireless 911 Fee       2.06% per retail transaction       12-5371         Triviteg Tax       total net income @       2.25% plus       2.25% surtax on taxable income over \$25.000       4.375%       79-1107         Trats and S&Ls       total net income @       2.25% plus       2.25% surtax on taxable income over \$25.000       4.375%       <	ě			-				
Mineral Tax         79-4217, 42           Oil/gross taxable value         8.00% with         3.67% property tax credit         79-4217, 42           Galgross taxable value         8.00% with         3.67% property tax credit         79-4217, 42           Galgross taxable value         8.00% with         3.67% property tax credit         79-34,141           Gashol/gallon         \$0.24         79-34,141           Dissel/gallon         \$0.26         79-34,141           Dissel/gallon         \$0.26         79-34,141           LP-Gas/gallon         \$0.23         79-34,141           Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Liquefied Nat Gas/6.06 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Liquefied Nat Gas/6.06 pounds=GGE (gasoline gallon equivalent)         \$0.26         79-34,141           Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)         \$0.26         79-34,141           Trip Permits/each         \$1.300/24 hr; \$25.00/72 hr eff: 7/1/2006         79-34,141           Trip Permits/each         \$1.300/24 hr; \$25.00/72 hr eff: 7/1/2006         79-34,141           Trip Permits/each         \$1.5 mills         \$1.5 mills         79-1107           Trists and S&Ls         total net income @	1	0 /			<u>.</u>			
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/on       \$1.00       \$0.24       79-34,141         Diese/gallon       \$0.24       79-34,141         Diese/gallon       \$0.26       79-34,141         Diese/gallon       \$0.26       79-34,141         Le-Sa/gallon       \$0.26       79-34,141         Le-Sa/gallon       \$0.26       79-34,141         Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)       \$0.26       79-34,141         Liquefied Nat Gas/6.06 pounds=GGE (gasoline gallon equivalent)       \$0.26       79-34,141         Liquefied Nat Gas/6.06 pounds=GGE (gasoline gallon equivalent)       \$0.26       79-34,141         Dif Inspection Fee/barrel (50 gallons)       \$0.015/barrel       55.426         Prepaid Wireless 911 Fee       2.06% per tetail transaction       15.5371         Trusts and S&Ls       total net income @       2.25%       plus       2.25% surtax on taxable income over \$25,000       4.375%       79-1108         State Kealiers Sales Tax       total net income @       2.25%       surtax on taxable income over \$25,000       4.50%       79-3603       364		or Stores)	8.00%	Gross red	ceipts			
Gas gross taxable value         8.00%         with         3.67%         property tax credit           Coal/ron         \$1.00         \$1.00         \$0.24         \$9.34,141           Gasohol/gallon         \$0.24         \$9.34,141         \$0.26         \$9.34,141           Disos/gallon         \$0.26         \$9.34,141         \$9.34,141         \$9.26         \$9.34,141           LP-Gas/gallon         \$0.26         \$9.34,141         \$9.34,141         \$9.26         \$9.34,141           Controus Nat Gas/126.67 CF or 5.66 pounds=/GGE (gasoline gallon equivalent)         \$0.24         \$9.34,141         \$9.34,141           Controus Nat Gas/126.67 CF or 5.66 pounds=/GGE (gasoline gallon equivalent)         \$0.24         \$9.34,141         \$9.34,141           Liquefied Nat Gas/606 pounds=/DGE (dissel gallon equivalent)         \$0.26         \$9.34,141         \$9.34,141           Liquefied Nat Gas/606 pounds=/DGE (dissel gallon equivalent)         \$0.26         \$9.34,141         \$9.34,141           Trip Permitris/each         \$13.00/24 hr; \$25.00/72 hr <i>eff. 71/2006</i> \$9.34,141         \$9.34,141           Dif Inspection Fee/barrel (50 gallons)         \$0.015/barrel         \$5.426         \$9.34,141           Trip Permitris/each         \$2.25%         plus         \$2.125% surtax on taxable income over \$25,000         \$4.375%			0.000/		2 (70)			79-4217, 4219
Coal/ton         \$1.00           Motor Fuel Tax/per Gallon         \$0.24         79-34,141           Gasohol/gallon         \$0.24         79-34,141           Dissel/gallon         \$0.26         79-34,141           Dissel/gallon         \$0.23         79-34,141           LP-Ga/gallon         \$0.23         79-34,141           Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Liquefied Nat Gas/6.06 pounds=GGE (gasoline gallon equivalent)         \$0.26         79-34,141           Trip Permits/each         \$13.00/24 hr; \$25.00/72 hr eff. 71//2006         79-34,118           DBI Inspection Fee/barrel (50 gallons)         \$0.015/barrel         55-426           Prepaid Wireless 911 Fee         2.06% per retail transaction         12-5371           Privileg Tax          2.25% plus         2.125% surtax on taxable income over \$25,000         4.375%           Property Tax (State levy) Assessed Valuation         1.5 mills         76-6b01           State Retailers Sales Tax         6.5% eff July 1, 2015         79-3603           State Compensating Use Taxes         6.5% eff July 1, 2015         79-3703           Lo	•				1 1	•		
Notor Fuel Tax/per Gallon         S0.24         79-34,141           Gasoholvgallon         \$0.24         79-34,141           Gasoholvgallon         \$0.26         79-34,141           LP-Gav/gallon         \$0.26         79-34,141           LP-Gav/gallon         \$0.26         79-34,141           Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)         \$0.26         79-34,141           Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)         \$0.26         79-34,141           Di laspection Fee/barrel (50 gallons)         \$0.015/barrel         55-426           Prepaid Wireless 911 Fee         2.06% per retail transaction         12-5371           Trivilege Tax         Banks         total net income @         2.25% plus         2.125% surtax on taxable income over \$25,000         4.375%         79-1107           Tuxts and S&Ls         total net income @         2.25% plus         2.25% surtax on taxable income over \$25,000         4.50%         79-5402           State School District Finance Levy         20 mills         76-6b01         76-6b02         79-3603	U			with	3.67% prop	erty tax credit		
Regular Motor Fuel/gallon       \$0.24       79-34,141         Gasohol/gallon       \$0.24       79-34,141         Disce/gallon       \$0.26       79-34,141         LP-Gas/gallon       \$0.23       79-34,141         Compression       \$0.23       79-34,141         E-85/gallon       \$0.17       79-34,141         Compression Satt Gas/12.667 CF or 5.66 pounds=GGE (gasoline equivalent)       \$0.24       79-34,141         Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)       \$0.26       79-34,141         Di laypection Fee/barrel (50 gallons)       \$0.015/barel       79-34,141         Di laypection Fie/barrel (50 gallons)       \$0.015/barel       79-3603         Solato E Coby on State Compensating Use Taxe       6.5% eff July 1, 2015<			\$1.00					
Gasohol/gallon       \$0.24       79-34,141         Diese/gallon       \$0.26       79-34,141         LP-Gas/gallon       \$0.23       79-34,141         L-B-St/gallon       \$0.17       79-34,141         Compress Nat Gas/126.67 CF or 5.66 pounds=GEE (gasoline gallon equivalent)       \$0.24       79-34,141         Liquefied Nat Gas/26.67 CF or 5.66 pounds=GEE (gasoline gallon equivalent)       \$0.24       79-34,141         Liquefied Nat Gas/60.60 pounds=DGE (diesel gallon equivalent)       \$0.26       79-34,141         Dil Inspection Fee/barrel (50 gallons)       \$0.015/barrel       79-34,141         Drivilege Tax       \$13.00/24 hr; \$25.00/72 hr eff: 7/1/2006       79-34,141         Drivilege Tax       2.06% per retail transaction       12-5371         Prepati Wireless 911 Fee       2.06% per retail transaction       12-5371         Property Tax (State levy) Assessed Valuation       1.5 mills       76-6b01         State School District Finance Levy       20 mills       76-6b02         State School District Finance Levy       20 mills       79-3703         Local Veatilers Sales Tax       6.5% eff July 1, 2015       79-3703         State Compensating Use Tax       15/sepcial for counties; up to 2% general & 1% special for cities       12-189         Local Use Sales Tax       up to 1% gen	_				¢	24		70 24 141
Diese/gallon       \$0.26       79-34,141         LP-Gas/gallon       \$0.23       79-34,141         E-85/gallon       \$0.17       79-34,141         Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)       \$0.24       79-34,141         Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)       \$0.26       79-34,141         Trip Permits/each       \$13.00/24 hr; \$25.00/72 hr eff. 7/1/2006       79-34,141         Dial Inspection Fee/barrel (50 gallons)       \$0.015/barrel       55-426         Prepaid Wireless 911 Fee       2.06% per retail transaction       12-5371         Privilege Tax       Trust sand S&Ls       total net income @       2.25% plus       2.25% surtax on taxable income over \$25,000       4.375%       79-1107         Trust sand S&Ls       total net income @       2.25% plus       2.25% surtax on taxable income over \$25,000       4.30%       79-1107         State School District Finance Levy       20 mills       76-6601       76-6601       76-6601         State Catalers Sales Tax       6.5% eff July 1, 2015       79-3603       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 c		ION						
LP-Gas <sup>2</sup> gallon       \$0.23       79-34,141         E-85/gallon       \$0.17       79-34,141         Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)       \$0.26       79-34,141         Liquefied Nat Gas/6.06 pounds=DCE (diesel gallon equivalent)       \$0.26       79-34,141         Trip Permits/cach       \$13.00/24 hr; \$25.00/72 hr eff; 7/1/2006       79-34,118         Dil Inspection Fee/barrel (50 gallons)       \$0.015/barrel       55-426         trepaid Wireless 911 Fee       2.06% per retail transaction       12-5371         Trivilege Ta	•							
E-85/gallon       \$0.17       79-34,141         Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)       \$0.24       79-34,141         Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)       \$0.26       79-34,141         Trip Permits/each       \$13.00/24 hr; \$25.00/72 hr <i>eff. 7/1/2006</i> 79-34,141         Dil Inspection Fee/barrel (50 gallons)       \$0.015/barrel       55.426         Dil Inspection Fee/barrel (50 gallons)       \$0.015/barrel       12-5371         Privilege Tax       Banks       total net income @       2.25% plus       2.125% surtax on taxable income over \$25,000       4.375%       79-1107         Trusts and S&Ls       total net income @       2.25% plus       2.25% surtax on taxable income over \$25,000       4.50%       79-1108         State School District Finance Levy       20 mills       76-6b01       79-3603       79-3603         State Compensating Use Taxes       6.5% eff July 1, 2015       79-3603       79-3703         Local Use Sales Tax       up to 1% general & 1% special for counties; up to 2% general & 1% special for cities       12-181         Local Use Sales Tax       up to 1% general & 1% special for counties; up to 2% general & 1% special for cities       12-191         ales and Use Tax       s0.25       65-3424       79-3371         Local Use Sales Ta								
Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)         \$0.24         79-34,141           Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)         \$0.26         79-34,141           Trip Permits/each         \$13.00/24 hr; \$25.00/72 hr eff: 7/1/2006         79-34,141           Dil Inspection Fee/barrel (50 gallons)         \$0.015/barrel         55-426           Prepaid Wireless 911 Fee         2.06% per retail transaction         12-5371           Trivilege Tax         Banks         total net income @         2.25%         plus         2.125% surtax on taxable income over \$25,000         4.375%         79-1107           Tusts and S&Ls         total net income @         2.25%         plus         2.25% surtax on taxable income over \$25,000         4.30%         79-1108           Voperty Tax (State levy) Assessed Valuation         1.5 mills         76-6b01         76-6b01           State School District Finance Levy         20 mills         79-3603         79-3703           Local Use Tax         6.5%         eff July 1, 2015         79-3603           State Compensating Use Taxes         6.5%         eff July 1, 2015         79-3603           Local Use Sales Tax         up to 1% general & 1% special for cutties; up to 2% general & 1% special for cities         12-189           Local Use Sales Tax         up to 1%								,
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bit Inspection Fee/barrel (50 gallons)       \$0.015/barrel       55-426         Prepaid Wireless 911 Fee       2.06% per retail transaction       12-5371         Privilege Tax       Banks       total net income @       2.25% plus       2.125% surtax on taxable income over \$25,000       4.375%       79-1107         Trusts and S&Ls       total net income @       2.25% plus       2.25% surtax on taxable income over \$25,000       4.375%       79-1108         Property Tax (State levy) Assessed Valuation       1.5 mills       76-6b01       76-6b01         State School District Finance Levy       20 mills       76-6b02       79-3603         State Retailers Sales Tax       6.5% eff July 1, 2015       79-3603       79-3703         Local Retailers Sales Tax       0 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         Coal Use Sales Tax       up to 1% general & 1% special for counties; up to 2% general & 1% special for cities       12-191         Coal Case Sales Tax       up to 1% general & 1% special for counties; up to 2% general & 1% special for cities       12-191         Coal Case Sales Tax       up to 1% general & 1% special for cities       12-191         Coal Case Tax       §0.25		pounds=DGE (diesei galio	on equivalent)				/2006	
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and Royalty/per ton         \$0.15/ton         70a-102           "ire Tax/per tire (New Tires)         \$0.25         65-3424           "obacco Tax (wholesale price)         10.00%         79-3371           "chicle Rental Excise Tax/gross receipts         3.5%         for rentals not exceeding 28 days         79-5117           Vater Protection Fee/1,000 gallons         \$0.032         \$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.)         \$2a-954	Local Retailers Sales Tax		-	*		•		
Size Tax/per fire (New Tires)         \$0.25         65-3424           Sobacco Tax (wholesale price)         10.00%         79-3371           Vehicle Rental Excise Tax/gross receipts         3.5%         for rentals not exceeding 28 days         79-5117           Vater Protection Fee/1,000 gallons         \$0.032         \$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.)         82a-954	Local Use Sales Tav	սբւօ	170 general & 17		cannos, up to 270	5 seneral de 170 special foi citles		
Tobacco Tax (wholesale price)       10.00%       79-3371         Vehicle Rental Excise Tax/gross receipts       3.5%       for rentals not exceeding 28 days       79-5117         Vater Protection Fee/1,000 gallons       \$0.032       \$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.)       82a-954			\$0.15/to					
7/ehicle Rental Excise Tax/gross receipts       3.5% for rentals not exceeding 28 days       79-5117         Vater 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.)       82a-954	and Royalty/per ton			п				65-3424
Vater 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.)       82a-954	and Royalty/per ton Fire Tax/per tire (New Tir		\$0.25					
(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)	and Royalty/per ton Fire Tax/per tire (New Tir Fobacco Tax (wholesale pi	rice)	\$0.25 10.00%	1	ls not exceeding (	28 days		79-3371
	and Royalty/per ton Fire Tax/per tire (New Tir Fobacco Tax (wholesale pi /ehicle Rental Excise Tax/	rice) /gross receipts	\$0.25 10.00% 3.5%	1	ls not exceeding 2	28 days		79-3371 79-5117
	and Royalty/per ton 'ire Tax/per tire (New Tir 'obacco Tax (wholesale p 'ehicle Rental Excise Tax/ Vater Protection Fee/1,00	rice) /gross receipts 0 gallons	\$0.25 10.00% 3.5% \$0.032	for renta				79-3371 79-5117

### FY 2021 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee	Fund Amount	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	*	State Charitable Gaming Reg Fund	*	*	*	75-5182
<b>Raffle License Fee</b>	*	State Charitable Gaming Reg Fund	*	*	*	75-5175, 5182
Cigarette & Tobacco Taxes	*	State General Fund	*	*	*	79-3387
Commercial Vehicle Fee	*	State General Fund	*	*	*	8-143m
(Property Tax)	*	then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425i
Corporate Income	*	State General Fund	*	*	*	79-32,105
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 Envir Surcharge	*	Drycleaning Facility Release Trust Fu	ınd *	*	*	65-34,141
Drycleaning Solvent Fees	*	Drycleaning Facility Release Trust Fu	ind *	*	*	65-34,141
Environmental Assurance Fee	*	Above and Below Ground Petroleum		Release Trust Funds *	*	65-34,114
ndividual Income	*	State General Fund	*	*	*	79-32,105
*	*	then Eff July 1, 2012, 2% of withho	lding goes to t	he Job Creation Program Fund *	*	74-50,107
Liquor Gallonage Tax (b)	10%	of alcohol & spirits to Community Ale	coholism and l	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 Intoxicat	ion Programs		15th of Mar, June, Sept, Dec	79-41a03
Minerals (Severance) Tax	93%		U	on Depletion Trust Fund, 12.41%-distribution made in October)	, , <b>, ,</b> ,	79-4227
*	7%	Co Min Prod Tax Fund	*	*	1st of Dec, March, June, Sept	79-4227
Dil Inspection Fee	2/3	State General Fund	*	*	*	55-427
*	1/3	Petroleum Inspection Fee Fund until S	\$100,000 in SC	GF then all to Petroleum Inspection Fee Fund	*	55-427(d)(1)
Motor Fuel Taxes	\$875 thousand/grtr	Ks Qualified Alcohol Producers' Incer		*	1st of Oct, Jan, April, July	79-34,161
*	\$625 thousand/qrtr	County Equalization & Adjustment F	und	*	15th of Jan, April, July, Oct	79-3425c
*	*	33.63% Special City/County Highway		*	*	79-34,142
*	*	66.37% State Highway Fund		*	*	79-34,142
Motor Vehicle Property Tax		County Treasurers	*	*	*	79-5109
*		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
*		*	1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Motor Veh Rental Excise Tax	*	Rental Motor Vehicle Excise Tax Fun	nd	*	*	79-5117
*	*	then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Prepaid Wireless 911 Fee	*	Local Collection Point Admin	*	*	*	12-5374
Privilege Tax	*	State General Fund	*	*	*	79-1112
Property Tax (Statewide	1 mill	Educational Building Fund	*	*	*	76-6b01, 76-6b02
Assessed Value)	.5 mill	Institutional Building Fund	*	*	*	76-6b04
Private Car Line Tax		Car Company Tax Fund	*	*	*	79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75	% to State Water Plan Fund, after expenses	15th of each month	70a-105
*		State Water Plan Fund		% to counties and drainage districts, after expenses	*	82a-309
*		*	23	2/3 of 50% is to drainage district on the river	yearly	82a-309
*		*		1/3 of 50% to other drainage districts in county	vearly	82a-309

### FY 2021 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee		Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		*	83.846%		*	79-3620, 3710
*		*	16.154%	State Highway Fund	*	79-3620, 3710
Tires Excise Tax (New Tires)		Waste Tire Management Fund	*	*	*	65-3424
*		*	*	*	*	65-3424
Transient Guest	98%	Co/Ci Transient Guest Tax Fund	*	Counties/Cities Imposing Tax	at least quarterly	12-1694
*	2%	State General Fund	*	*	*	12-1694
*		*	*	*	*	12-1694
Water Protection Fee		State Water Plan Fund	*	*	*	82a-951, KAR 28-15-12
~ ~ ~ ~ ~ ~ ~	95.3%	State Water Plan Fund	*	*	*	82a-2101
Clean Water Drinking Fee	4.7%	State Highway Fund	*	*	*	82a-2101
Vehicle Title and		County Treasurers	*	*	*	8-145, 8-145(d)
<b>Registration Fees</b>		then remainder to State Highway Fund			*	8-145, 8-145(d)
Vehicle Dealers	50%	Dealers and Mfgr Fee Fund	*	*	*	8-2425
Full-Privilege Plates	50%	County Treasurer Veh Lic Fee Fund	*	*	*	8-2524
Veh Dealers Regular Plates		State Highway Fund	*	*	*	8-2418
Driver License Fees	37.5% class C	C& *	*	*	*	8-267
*	20% classes A, B,	, M *	*	*	*	8-267
*	& 20% C	DL State Safety Fund	*	*	*	8-267
*		M Motorcycle Safety Fund	*	*	*	8-267
*	\$2 each Cl	DL Truck Driver Training Fund	*	*	*	8-267
*	balar	nce State Highway Fund	*	*	*	8-267
DUI Reinstatement Fee	26% Alcoho	ol Intoxication Program	12% Forensic Lab/Mat	Fee Fund 33% Judicial Branch Nor	njudicial Salary Adj	8-241
*	12% Juveni	le Alternatives to Detention Fund	17% Driving Under Inf	luence Fund *	*	8-241
Failure to Comply	Prior to July 1, 2018	3	On and after July 1, 201	8		
Reinstatement Fee	42.37% Vel	hicle Operating Fund	First \$15 to Nonjudicial	Salary Adjustment Fund, then:		8-2110
(collected by court)	31.78% Alc	cohol Intoxication Program	29.41% Vehicle		*	8-2110
	15.26% Nor	njudicial Sal Adj Fund	22.06% Alcoho	Intoxication Program	*	8-2110
		venile Alternatives to Detention Fund		e Alternatives to Detention Fund	*	8-2110
			41.17% Nonjudi	cial Sal Adj Fund	*	8-2110
<b>DUI License Modification Fee</b>	\$100,000	Vehicle Operating Fund	*	*	*	8-1015
*		hen remainder to Community Corr Supe	rv Fund	*	*	8-1015

Kansas Department of Revenue

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Notes: (a) Kansas Statutes Annotated. Abreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph. (b) the 10% is from alcohol and spirits collections only. KSA 41-501

## **County Comparison of Various State Tax Collections and Per Capita Tax Collections** The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

	Individual Income	•	Sales	Sales Tax	Vehicle	Vehicle Property	Real/Personal	Real/Personal Property
<b>County</b>	Tax Liability <u>TY 19</u>	(Per cap) <u>TY 19</u>	Tax <u>FY 21</u>	(Per cap) <u>FY 21</u>	Property <u>TY 20</u>	(Per cap) <u>TY 20</u>	Property <u>TY 20</u>	(Per cap) <u>TY 20</u>
Allen	\$8,531,091	\$690	\$11,705,749	\$944	\$1,975,757	\$159	\$24,290,135	\$1,959
Anderson	\$4,908,528	\$625	\$5,124,471	\$645	\$1,253,045	\$158	\$16,140,605	\$2,031
Atchison	\$9,264,545	\$576	\$12,389,020	\$774	\$2,059,111	\$129	\$25,199,841	\$1,574
Barber	\$3,130,536	\$707	\$3,746,201	\$860	\$875,759	\$201	\$15,720,430	\$3,607
Barton	\$18,359,286	\$712	\$29,865,735	\$1,164	\$4,876,023	\$190	\$46,090,386	\$1,796
Bourbon	\$6,705,280	\$461	\$11,113,193	\$770	\$2,071,238	\$143	\$19,628,242	\$1,360
Brown	\$5,529,372	\$578	\$8,447,773	\$891	\$961,869	\$101	\$20,713,871	\$2,185
Butler	\$75,785,180	\$1,133	\$50,431,452	\$753	\$11,128,169	\$166	\$121,505,873	\$1,814
Chase	\$1,806,017	\$682	\$1,555,670	\$602	\$411,716	\$159	\$7,901,603	\$3,056
Chautauqua	\$1,456,572	\$448	\$1,611,942	\$499	\$567,639	\$176	\$5,750,788	\$1,780
Cherokee	\$7,078,644	\$355	\$8,652,918	\$440	\$2,337,044	\$119	\$23,199,312	\$1,179
Cheyenne	\$1,678,027	\$632	\$1,659,747	\$638	\$599,271	\$230	\$9,644,145	\$3,709
Clark	\$1,653,909	\$829	\$1,631,311	\$831	\$596,887	\$304	\$8,541,579	\$4,351
Clay	\$5,086,356	\$636	\$7,774,687	\$969	\$1,370,503	\$171	\$18,131,340	\$2,259
Cloud	\$4,706,502	\$536	\$8,895,891	\$1,029	\$1,481,722	\$171	\$19,970,168	\$2,311
Coffey	\$7,398,161	\$905	\$11,047,689	\$1,354	\$946,301	\$116	\$51,573,796	\$6,322
Comanche	\$1,007,244	\$592	\$1,328,931	\$786	\$372,684	\$221	\$6,415,418	\$3,796
Cowley	\$20,077,236	\$575	\$25,529,077	\$737	\$5,018,697	\$145	\$46,746,956	\$1,350
Crawford	\$21,719,008	\$560	\$33,427,268	\$863	\$4,658,038	\$120	\$39,770,708	\$1,027
Decatur	\$1,697,215	\$600	\$1,464,044	\$527	\$436,956	\$157	\$8,982,225	\$3,236
Dickinson	\$12,718,382	\$689	\$13,550,829	\$742	\$2,858,779	\$157	\$33,031,448	\$1,808
Doniphan	\$3,709,317	\$488	\$3,481,196	\$464	\$863,177	\$115	\$16,532,490	\$2,206
Douglas	\$102,111,282	\$835	\$113,420,816	\$926	\$14,239,752	\$115	\$204,167,344	\$1,666
Edwards	\$2,203,308	\$787	\$1,691,683	\$615	\$631,632	\$230	\$9,519,922	\$3,462
Elk	\$1,462,393	\$578	\$1,445,773	\$577	\$448,039	\$179	\$5,252,843	\$2,095
Ellis	\$23,958,740	\$839	\$42,890,718	\$1,496	\$3,409,062	\$119	\$40,746,010	\$1,421
Ellsworth	\$4,657,937	\$763	\$3,902,014	\$647	\$795,300	\$132	\$14,333,403	\$2,375
Finney	\$27,595,945	\$757	\$54,482,728	\$1,517	\$5,516,829	\$152 \$154	\$72,153,224	\$2,009
Ford	\$21,022,645	\$625	\$37,438,235	\$1,131	\$5,348,863	\$162	\$56,548,120	\$1,709
Franklin	\$17,730,180	\$694	\$22,599,647	\$879	\$4,034,717	\$157	\$42,611,116	\$1,658
Geary	\$10,909,870	\$344	\$30,178,236	\$937	\$3,528,091	\$110	\$37,809,142	\$1,174
Gove	\$2,145,790	\$814	\$3,319,933	\$1,267	\$513,566	\$196	\$10,152,738	\$3,874
Graham	\$1,499,188	\$604	\$1,993,170	\$834	\$400,908	\$168	\$9,510,965	\$3,981
Grant	\$5,793,881	\$810	\$5,127,853	\$725	\$814,087	\$115	\$16,750,422	\$2,367
Gray	\$6,168,215	\$1,030	\$4,550,930	\$764	\$1,203,286	\$202	\$15,092,258	\$2,535
Greeley	\$1,066,321	\$866	\$866,643	\$725	\$380,278	\$318	\$7,715,618	\$6,451
Greenwood	\$3,590,868	\$600	\$3,141,119	\$535	\$1,068,586	\$182	\$12,232,180	\$2,085
Hamilton	\$1,338,097	\$527	\$1,938,339	\$799	\$540,470	\$223	\$8,213,111	\$3,387
Harper	\$3,342,222	\$615	\$4,057,680	\$755 \$760	\$972,280	\$182	\$13,765,575	\$2,580
Harvey	\$30,535,571	\$887	\$25,896,626	\$755	\$4,854,281	\$182	\$47,563,317	\$1,387
Haskell	\$3,360,215	\$847	\$2,980,603	\$760	\$764,104	\$195	\$15,545,662	\$3,963
Hodgeman	\$1,466,053	\$817	\$972,022	\$700 \$546	\$437,452	\$195 \$246	\$7,565,817	\$4,253
Jackson	\$9,005,236	\$684	\$8,987,174	\$682	\$1,847,394	\$240 \$140	\$19,097,426	
Jefferson	\$9,005,238 \$15,724,405	\$084 \$826	\$8,987,174 \$7,590,337	\$082 \$399	\$1,847,394	\$140 \$162	\$19,097,420 \$27,423,542	\$1,450 \$1,441
Jewell	\$1,777,119	\$617	\$1,270,302	\$448	\$5,085,029	\$184	\$10,690,634	\$3,774
Johnson	\$845,523,762	\$1,404	\$774,565,264	\$1,276	\$102,552,619	\$169	\$1,387,392,167	\$2,285
		\$801	\$2,034,176	\$1,270	\$800,096	\$214		
Kearny Kingman	\$3,075,460 \$5,279,514	\$738	\$2,034,176 \$5,897,989	\$343 \$846	\$800,096 \$1,499,459	\$214 \$215	\$13,274,945 \$16,403,331	\$3,545 \$2,352
Kingman Kiowa				\$846 \$676				
	\$1,855,377 \$10,250,467	\$750 \$523	\$1,661,422 \$14,504,350		\$425,441 \$3,163,266	\$173 \$162	\$12,581,560 \$25,611,206	\$5,123 \$1,208
Labette	\$10,250,467	\$523	\$14,504,350	\$741	\$3,163,266		\$25,611,206	\$1,308
Lane	\$1,293,553 \$49,012,612	\$843 \$500	\$1,099,305 \$40,274,052	\$724 \$500	\$447,515 \$10,504,456	\$295 \$128	\$7,644,950 \$08,283,860	\$5,036 \$1,105
Leavenworth		\$599 \$500	\$49,274,952 \$1,261,406	\$599 \$456	\$10,504,456 \$448 886	\$128 \$150	\$98,283,860 \$9,412,259	\$1,195 \$2,152
Lincoln	\$1,772,785	\$599 \$588	\$1,361,496 \$5,448,885	\$456 \$564	\$448,886 \$1,224,066	\$150 \$128	\$9,412,259 \$21,672,157	\$3,152 \$2,281
Linn			N 1 44A XXN	\$564	\$1,334,966	\$138	\$31,672,157	\$3,281
Linn	\$5,709,538 \$2,252,673				\$100 050	¢107	\$0 201 E40	
Logan	\$2,252,673	\$806	\$2,273,770	\$832	\$498,852	\$183	\$9,391,549	\$3,438
					\$498,852 \$4,154,759 \$1,770,090	\$183 \$126 \$152	\$9,391,549 \$49,351,522 \$22,628,522	

Annual Report

Kansas Department of Revenue

## **County Comparison of Various State Tax Collections and Per Capita Tax Collections** The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

<u>County</u>	Individual Income Tax Liability <u>TY 19</u>	ndividual Incor Tax Liability (Per cap) <u>TY 19</u>	ne Sales Tax <u>FY 21</u>	Sales Tax (Per cap) <u>FY 21</u>	Vehicle Property <u>TY 20</u>	Vehicle Property (Per cap) <u>TY 20</u>	Real/Personal Property <u>TY 20</u>	Real/Personal Property (Per cap) <u>TY 20</u>
Marshall	\$8,325,091	\$858	\$9,425,216	\$977	\$1,581,883	\$164	\$26,243,128	\$2,719
McPherson	\$26,926,617	\$943	\$29,534,481	\$1,038	\$3,777,033	\$133	\$58,483,463	\$2,056
Meade	\$3,189,449	\$791	\$2,490,552	\$618	\$744,877	\$185	\$16,927,825	\$4,201
Miami	\$27,723,145	\$810	\$24,768,504	\$721	\$5,369,026	\$156	\$55,869,160	\$1,627
Mitchell	\$4,905,210	\$820	\$7,093,583	\$1,207	\$1,257,342	\$214	\$15,961,421	\$2,715
Montgomery	\$16,202,182	\$509	\$26,308,930	\$835	\$4,377,609	\$139	\$53,919,646	\$1,712
Morris	\$3,582,319	\$637	\$4,027,906	\$725	\$938,962	\$169	\$12,792,392	\$2,301
Morton	\$1,732,265	\$670	\$1,924,979	\$758	\$508,465	\$200	\$9,029,982	\$3,558
Nemaha	\$9,257,494	\$905	\$8,934,255	\$883	\$1,359,559	\$134	\$21,785,189	\$2,152
Neosho	\$8,620,957	\$539	\$14,632,173	\$919	\$2,719,025	\$171	\$24,359,925	\$1,529
Ness	\$2,458,662	\$894	\$2,455,629	\$887	\$647,356	\$234	\$10,852,075	\$3,921
Norton	\$3,433,375	\$640	\$3,538,815	\$664	\$779,692	\$146	\$10,012,652	\$1,879
Osage	\$10,344,648	\$649	\$6,817,217	\$432	\$2,506,281	\$159	\$24,535,466	\$1,556
Osborne	\$2,051,992	\$600	\$2,648,885	\$770	\$619,214	\$180	\$10,307,391	\$2,997
Ottawa	\$3,906,487	\$685	\$2,233,911	\$391	\$1,026,070	\$180	\$14,153,753	\$2,478
Pawnee	\$3,762,380	\$587	\$4,023,578	\$632	\$1,024,477	\$161	\$13,637,913	\$2,142
Phillips	\$3,510,405	\$671	\$3,686,780	\$712	\$861,998	\$166	\$11,472,237	\$2,214
Pottawatomie	\$18,866,467	\$774	\$38,552,112	\$1,559	\$2,805,005	\$113	\$67,541,088	\$2,732
Pratt	\$7,393,454	\$807	\$12,093,016	\$1,325	\$1,594,992	\$175	\$26,624,133	\$2,917
Rawlins	\$2,157,721	\$853	\$1,551,910	\$618	\$413,316	\$165	\$9,030,171	\$3,596
Reno	\$43,141,188	\$696	\$61,573,255	\$996	\$9,464,934	\$153	\$99.047.286	\$1,603
Republic	\$2,883,972	\$622	\$3,417,938	\$754	\$833,993	\$133 \$184	\$14,048,009	\$3,097
Rice	\$6,035,048	\$633	\$6,637,849	\$709	\$1,368,459	\$146	\$22,772,260	\$2,432
Riley	\$41,236,354	\$556	\$56,086,730	\$766	\$6,878,604	\$94	\$101,957,171	\$1,393
Rooks	\$3,539,219	\$330 \$719	\$3,638,730	\$760 \$754	\$791,278	\$94 \$164	\$12,346,275	\$2,558
Rush	\$2,012,441	\$663	\$1,512,528	\$734	\$791,278	\$104 \$197	\$9,066,816	\$3,077
Russell	\$4,129,717	\$603 \$602	\$4,982,224	\$732	\$1,323,758	\$197	\$15,462,732	\$2,273
Saline	\$46,194,830	\$852	\$76,300,473	\$1,415	\$7,199,291	\$193	\$79,718,695	\$1,478
Scott	\$5,787,043	\$1,200	\$5,101,502	\$1,415	\$1,134,488	\$134 \$237	\$13,817,959	\$2,885
	\$447,872,277	\$868	\$609,233,422	\$1,003	\$63,833,623	\$237 \$123	\$645,012,025	
Sedgwick				-				\$1,241
Seward	\$12,903,974	\$602 \$804	\$25,044,397	\$1,190 \$1,096	\$3,189,613	\$152 \$145	\$41,283,714	\$1,962 \$1,505
Shawnee Sheridan	\$142,247,868	\$859	\$192,850,257 \$2,090,502	\$830	\$25,540,864	\$145 \$174	\$264,863,330 \$9,212,773	\$1,505
Sherman	\$2,165,057 \$4,156,949	\$839 \$703		\$830 \$1,309	\$437,883 \$022,176	\$174 \$161		\$3,656 \$2,581
			\$7,561,889	-	\$932,176 \$622,710		\$14,912,712 \$11,788,612	\$2,581
Smith	\$2,114,195	\$590 \$675	\$2,635,226	\$744 \$506	\$632,710 \$650,740	\$179 \$162		\$3,326
Stafford	\$2,806,487	\$675 \$015	\$2,413,191	\$596 \$728	\$659,740	\$163 \$270	\$12,837,738	\$3,173
Stanton	\$1,836,030	\$915	\$1,452,870	\$738	\$728,021	\$370	\$9,252,826	\$4,699
Stevens	\$4,338,747	\$791 \$(21	\$4,042,914	\$750 \$597	\$1,164,940	\$216	\$15,138,509	\$2,810
Sumner	\$14,410,714	\$631	\$13,250,107	\$587	\$3,337,217	\$148	\$43,408,742	\$1,923
Thomas	\$6,689,070 \$1,007,404	\$860 \$712	\$12,105,856	\$1,572	\$1,625,132	\$211 \$204	\$23,019,306	\$2,989
Trego	\$1,997,494	\$713 \$722	\$2,520,953	\$914 \$287	\$561,978	\$204	\$9,827,905	\$3,563
Wabaunsee	\$5,072,598	\$732	\$2,673,281	\$387	\$1,121,510	\$162	\$13,832,740	\$2,003
Wallace	\$1,128,622	\$743	\$976,151	\$636	\$319,465	\$208	\$6,413,045	\$4,175
Washington	\$4,828,881	\$893	\$3,378,408	\$623	\$723,556	\$133	\$17,169,206	\$3,164
Wichita	\$5,685,765	\$2,683	\$1,802,687	\$869	\$504,336	\$243	\$8,050,215	\$3,881
Wilson	\$5,235,304	\$614	\$4,772,312	\$571	\$1,168,238	\$140	\$13,232,675	\$1,582
Woodson	\$1,528,645	\$487	\$1,618,527	\$537	\$566,049	\$188	\$6,728,368	\$2,232
Wyandotte	<u>\$64,825,779</u>	\$392	<u>\$167,164,592</u>	\$1,011	<u>\$20,722,519</u>	\$125	<u>\$253,463,505</u>	\$1,534
Total	\$3,063,986,236	\$1,052	\$3,015,249,717	\$1,035	\$422,932,966	\$145	\$5,254,813,932	\$1,803

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

### Selected 2021 Enacted Kansas Legislation

### **Alcoholic Beverage Control**

House Bill 2137 amends various provisions in the Kansas Liquor Control Act (KLCA), the Cereal Malt Beverage Act (CMBA) and the Club and Drinking Establishment Act (CDEA) concerning the sale, transfer, and licensure requirements related to alcoholic liquor and cereal malt beverage (CMB).

<u>Senate Bill 14</u> amends law regarding the governmental response to the COVID-19 pandemic in Kansas. The bill extends language from 2020 HB2016 authorizing "to go" alcoholic drinks from January 26, 2021 until March 31, 2021.

### **Property Tax**

House Bill 2104 amends law related to the list of eligible county appraisers, the qualifications of county and district appraisers, appraisal standards, Board of Tax Appeals (BOTA) administration and membership, property valuation appeals, judicial review of property tax disputes, and school district budget certification.

<u>House Bill 2313</u> provides for property tax reimbursements in the event of shutdowns or restrictions due to disaster emergency declarations, extends the 20-mill statewide school finance levy, expands the motor vehicle property tax exemption for National Guard members, modifies pro tempore membership provisions for the State Board of Tax Appeals (BOTA), and requires the Legislative Division of Post Audit to study the impact of governmental and nonprofit organizations competing with for-profit businesses.

<u>Senate Bill 13</u> repeals the property tax lid law applicable to cities and counties and certain budget requirements applicable to other municipalities, establishes notice and public hearing requirements for certain taxing subdivisions seeking to collect property taxes in excess of the subdivision's revenue-neutral rate, prohibits valuation increases resulting solely from normal maintenance of existing structures, and expands the allowed acceptance of partial payments or payment plans for property taxes.

### Taxation

**House Bill 2074** enacts the Technology-enabled Fiduciary Financial Institutions Act. The bill establishes an income and privilege tax credit beginning in tax year 2021 for trust banks in an amount equal to such fiduciary financial institution's qualified charitable distributions during such taxable year if the trust bank maintained such fiduciary financial institution's principal office in an economic growth zone.

<u>House Bill 2134</u> expands the Tax Credit for Low Income Students Scholarship Program by amending provisions relating to student eligibility requirements, school eligibility requirements, and reporting requirements.

<u>House Bill 2143</u> extends the sunset on an exclusion from sales tax of cash rebates granted by manufacturers to purchasers or lessees of new motor vehicles if such rebates are paid directly to retailers, from June 30, 2021, to June 30, 2024. The bill includes several sales tax exemptions and increases, as of January 1, 2024, the threshold filing amounts for retailers to submit sales taxes to the Kansas Department of Revenue. The bill increases the threshold amount from \$400 to \$1,000 for annual filings and from \$4,000 to \$5,000 for quarterly filings. Retailers with annual liability exceeding \$5,000

### Selected 2021 Enacted Kansas Legislation

are required to file and remit sales tax on a monthly basis. The liability threshold for retailers required to pay the sales tax liability for the first 15 days of each month on the 25th day of that month is increased from \$40,000 to \$50,000.

<u>House Bill 2187</u> enacts the First-time Home Buyer Savings Account Act (Act) and establishes modifications to the Kansas adjusted gross income of an individual for contributions to a first-time home buyer savings account (account).

<u>Senate Bill 15</u> establishes the Kansas Economic Recovery Loan Deposit Program (Program). It permits national banking associations, state banks, trust companies, and savings and loan associations, for all taxable years commencing after December 31, 2022, to deduct from net income the net interest income received from qualified agricultural real estate loans and the net interest income received from single-family residence loans to the extent such interest is included in the Kansas taxable income of a corporation.

<u>Senate Bill 21</u> validates the election held in Cherokee County on November 3, 2020 to increase the countywide retailers' sales tax by 0.5% to be used for ambulance services, renovation and maintenance of county buildings and facilities, and any other projects within the county deemed necessary by the Cherokee County Commission.

<u>Senate Bill 47</u> enacts the Kansas Taxpayer Protection Act (Act), requiring on and after January 1, 2022, paid tax return preparers to sign any income tax return prepared by or substantially prepared by the preparer and to include the preparer's federal preparer tax identification number on any such return. The bill authorizes nonrefundable income or financial institutions privilege tax credits. The bill extends the sunset on the single city port authority tax credit. The bill clarifies that victims of identity theft do not owe Kansas individual income tax on any compensation that was fraudulently obtained by another individual. It requires the Kansas Department of Revenue to provide a method for any taxpayer to report whether the taxpayer was a victim of fraud and the amount of fraudulent income for the taxpayer reported to the Internal Revenue Service. The bill extends the deadline for the filing of Kansas corporation income tax returns to one month after the due date established under federal law. The bill extends the sunset on the Rural Opportunity Zone (ROZ) Student Loan Repayment.

<u>Senate Bill 50</u> requires the collection and remittance of certain taxes by marketplace facilitators. The bill also amends income tax law regarding fraudulent unemployment benefits, itemized and standard deductions, business income related to 2017 federal legislation, corporation return filing, net operating losses, and the business expensing deduction.

<u>Senate Bill 65</u> decouples participation in the Kansas Industrial Training program or the Kansas Industrial Retraining program as a method to qualify for the High Performance Incentive Program (HPIP) tax credit. The bill also eliminates the HPIP certification and recertification by a business to dedicate 2.0 percent of payroll for training purposes. The bill also allows a company to transfer up to 50 percent of HPIP tax credits to another company or individual per year.

<u>Senate Bill 66</u> revises certain tax credits pertaining to angel investors and home renovations for disabled family members.

### Selected 2021 Enacted Kansas Legislation

### Vehicles

House Bill 2014 defines "military surplus vehicle" in the Uniform Act Regulating Traffic on Highways and in law regarding vehicle registration.

**House Bill 2058** amends law related to the recognition and issuance of a concealed carry license (license), creates two concealed carry license classes, and creates the Kansas Protection of Firearms Rights Act.

<u>House Bill 2121</u> expands the list of proof of identity documents accepted by the Division of Vehicles, Kansas Department of Revenue (KDOR), for the issuance of a replacement driver's license to include a certification of identification issued by a court services officer.

<u>House Bill 2165</u> amends the definition of an antique vehicle for purposes of vehicle registration. An antique vehicle is defined as a vehicle, including an antique military vehicle, that is more than 35 years old and is propelled by a motor that uses petroleum fuel, steam, electricity, or any combination of those.

**House Bill 2166** adds several types of license plates; adds reporting requirements for organizations sponsoring distinctive license plates; amends requirements for distinctive license plate development, continuing distinctive license plates, and personalized license plate backgrounds; and requires an annual payment of a \$10 firefighters training fee for each new or renewed firefighter license plate starting January 1, 2022.

<u>House Bill 2245</u> adds law authorizing the Division of Vehicles (Division), Department of Revenue, to collect emergency contact information and provides for the use of such information by law enforcement agencies.

**House Bill 2379** enacts the Peer-to-Peer (P2P) Vehicle Sharing Program Act. The bill is effective and in force from and after January 1, 2022, and its publication in the statute book. The bill establishes several definitions associated with P2P vehicle sharing.

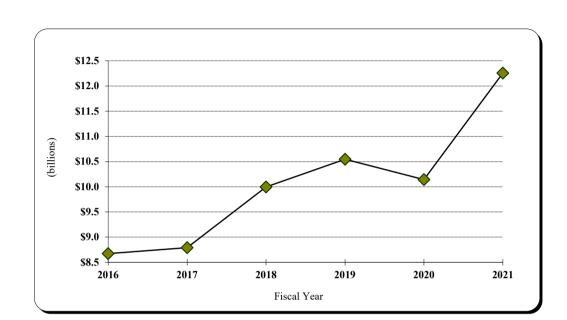
<u>Senate Bill 33</u> authorizes the Director of Vehicles (Director), Kansas Department of Revenue, to issue a temporary display show license to a sponsor of a motor vehicle display show.

<u>Senate Bill 36</u> amends procedures related to certain vehicle identification number (VIN) checks and transfer of ownership of certain salvage vehicles; prohibits a motor vehicle from being towed out of Kansas without the consent of the driver or owner of the vehicle; and makes technical changes, including changes to remove outdated language.

<u>Senate Bill 99</u> amends law regarding vehicle dealer license requirements and vehicle display shows. The bill increases the bond required for licensure as a dealer of used or new vehicles from \$30,000 to \$50,000, on and after January 1, 2022.

<u>Senate Bill 127</u> amends laws related to renewal of driver's licenses and certain provisions applicable when a driver's license has been suspended for failure to comply with a traffic citation.

### **Total Department of Revenue Collections before Refunds**

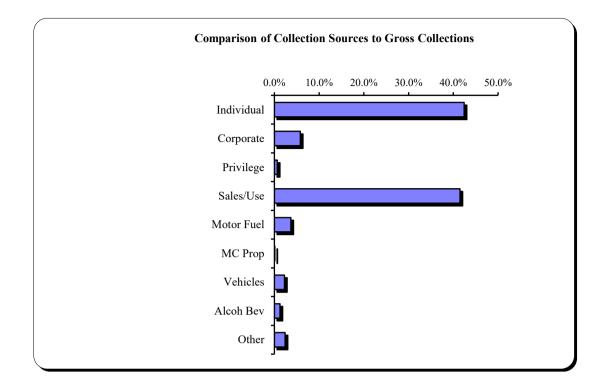


Total Department of Revenue Collections (before refunds) decreased by 20.8% compared to the prior fiscal year.

Fiscal <u>Year</u>	Total <u>Collections</u>	Percent <u>Change</u>
2016	\$8,673,261,394	1.5%
2017	\$8,791,242,448	1.4%
2018	\$9,995,796,726	13.7%
2019	\$10,545,931,493	5.5%
2020	\$10,143,619,478	-3.8%
2021	\$12,257,611,637	20.8%

### Gross Total Collections and by Source

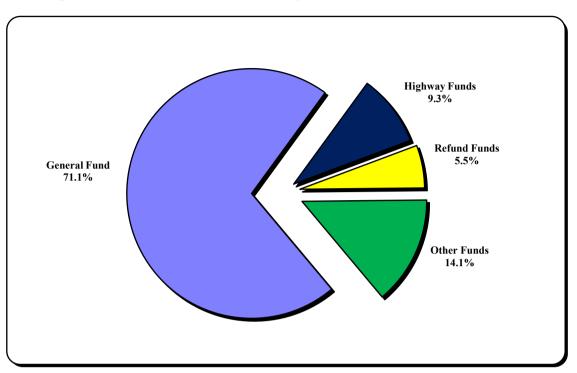
Collections by Department of Revenue



Source	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Percent <u>Change</u>	Percent of FY2021 Total
Individual Income Taxes	\$3,858,361,789	\$5,197,219,945	34.7%	42.4%
Corporate Income Taxes	\$439,616,865	\$710,798,256	61.7%	5.8%
Privilege Taxes	\$48,123,588	\$76,209,474	58.4%	0.6%
State and Local Sales and Use Taxes	\$4,632,424,770	\$5,087,145,679	9.8%	41.5%
Motor Fuel Taxes	\$457,330,447	\$450,570,368	-1.5%	3.7%
Property Taxes: Commercial Vehicle Fee*	\$12,501,595	\$13,536,070	8.3%	0.1%
Division of Vehicles	\$254,567,409	\$273,531,264	7.4%	2.2%
Alcoholic Beverage Control	\$144,809,699	\$153,772,988	6.2%	1.3%
Other Taxes and Fees	<u>\$295,883,316</u>	<u>\$294,827,593</u>	-0.4%	2.4%
Total	\$10,143,619,478	\$12,257,611,637	20.8%	100.0%

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

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

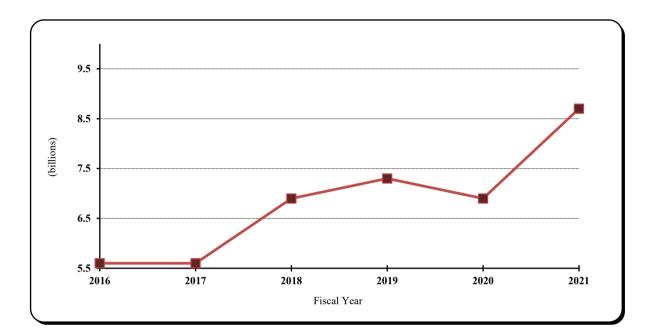


### Total Department of Revenue Collections by Distribution to Fund

<u>Fund</u>	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Percent <u>Change</u>	Fiscal Year 2021 Percent <u>Total</u>
State General Fund	\$6,873,794,255	\$8,720,766,023	26.9%	71.1%
All Highway Funds	\$1,068,585,792	\$1,135,734,801	6.3%	9.3%
All Refund Funds	\$600,713,556	\$678,238,321	12.9%	5.5%
Other Funds	<u>\$1,600,525,875</u>	<u>\$1,722,872,492</u>	7.6%	<u>14.1%</u>
Total	\$10,143,619,478	\$12,257,611,637	20.8%	100.0%

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

Collections by Department of Revenue



Fiscal Year 2021 State General Fund Collections decreased by 26.9% compared to the prior fiscal year.

General Fund Collections by Source

Source	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Percent <u>Change</u>
Commercial Vehicle Fees*	\$12,501,595	\$13,536,070	8.3%
Individual Income Tax	\$3,338,185,250	\$4,590,260,951	37.5%
Corporate Income	\$384,407,313	\$652,285,999	69.7%
Privilege	\$46,196,538	\$75,149,145	62.7%
Sales Tax	\$2,352,523,422	\$2,522,553,173	7.2%
Use Tax	\$479,059,757	\$602,966,994	25.9%
Alcoholic Beverage Taxes, Fees, Fines	\$110,630,438	\$119,875,255	8.4%
Cigarette/Tobacco Tax **	\$128,090,620	\$125,976,907	-1.7%
Mineral Tax	\$20,691,726	\$16,840,957	-18.6%
Other ***	<u>\$1,507,596</u>	<u>\$1,320,572</u>	-12.4%
Total	\$6,873,794,255	\$8,720,766,023	26.9%

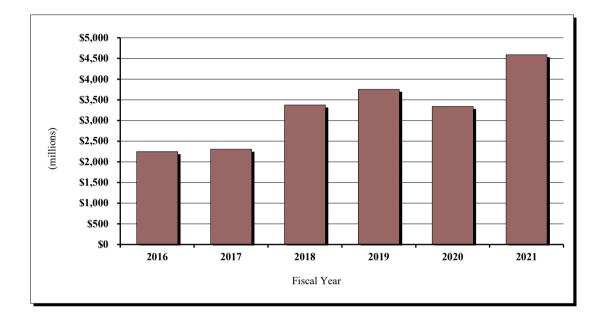
\* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

\*\* Cigarette/Tobacco includes electronic cigarettes.

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

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

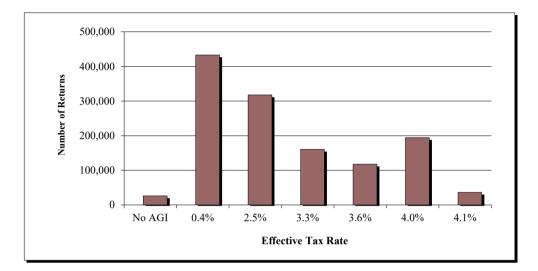
Kansas individual income tax rates by income brackets and filing status can be found on the Tax Rates table in this Annual Report.



Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2016	\$2,248,935,698	(1.3%)
2017	\$2,304,027,340	2.4%
2018	\$3,374,420,399	46.5%
2019	\$3,755,710,444	11.3%
2020	\$3,338,185,250	-11.1%
2021	\$4,590,260,951	37.5%

### Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2019 Returns Processed in Calendar Year 2020



Number of Returns Within Each Effective Tax Rate

Effective Tax Rate on Adjusted <u>Gross Income *</u>	Kansas Adjusted Gross Income <u>Brackets</u>	Number of <u>Returns</u>	Kansas Adjusted Gross <u>Income</u>	Tax Liability After <u>All Credits</u>
	No KAGI -	26,410	(\$1,765,684,713)	(\$367,762)
0.4%	\$0 - \$25,000	432,935	\$5,146,480,287	\$ 19,170,776
2.5%	\$25,000.01 - \$50,000	317,744	\$11,573,263,048	\$ 286,773,421
3.3%	\$50,000.01 - \$75,000	160,595	\$9,824,882,863	\$ 324,873,689
3.6%	\$75,000.01 - \$100,000	117,633	\$10,207,809,835	\$ 366,842,252
4.0%	\$100,000.01 - \$250,000	194,239	\$27,964,104,417	\$ 1,108,444,490
4.1%	\$250,000.01 - Over	36,471	<u>\$23,314,682,462</u>	<u>\$958,249,370</u>
3.6%	Total Kansas Residents	1,286,027	\$86,265,538,199	\$3,063,986,236

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

	Number of	Dollars
KDOR Checkoff donations	Taxpayers	Donated
Breast Cancer Research	1,977	\$34,045
Creative Arts	1,406	\$16,328
Hometown Hero	1,323	\$18,137
Meals on Wheels	3,815	\$85,686
Military Emergency Relief	1,749	\$29,307
Non Game Wildlife	3,748	\$64,269
School District	<u>1,456</u>	\$46,203
Total	15,474	\$293,974

## Number of K40 Tax Returns by Filing Status

### **Resident Filers**

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2015	517,145	18,292	556,841	147,096	1,239,374
	41.7%	1.5%	44.9%	11.9%	100.0%
2016	515,427	19,692	557,753	143,040	1,235,912
	41.7%	1.6%	45.1%	11.6%	100.0%
2017	513,613	21,081	565,682	144,493	1,244,869
	41.3%	1.7%	45.4%	11.6%	100.0%
2018	515,581	22,600	575,332	144,963	1,258,476
	41.0%	1.8%	45.7%	11.5%	100.0%
2019	513,285	25,997	599,614	147,131	1,286,027
	39.9%	2.0%	46.6%	11.4%	100.0%

### Non-Resident and Part-Year Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2015	141,717	5,654	117,284	27,819	292,474
	48.5%	1.9%	40.1%	9.5%	100.0%
2016	138,145	5,724	116,691	27,199	287,759
	48.0%	2.0%	40.6%	9.5%	100.0%
2017	137,776	5,989	120,642	27,362	291,769
	47.2%	2.1%	41.3%	9.4%	100.0%
2018	140,604	6,437	125,119	28,348	300,508
	46.8%	2.1%	41.6%	9.4%	100.0%
2019	141,848	7,119	132,556	29,078	310,601
	45.7%	2.3%	42.7%	9.4%	100.0%

### Individual Income Tax for Tax Year 2019 by County

Resident Taxpayers Only

Resident Taxpayers	Only			Percent	Per Retu	rn
	Number	Kansas Adjusted	Tax Year	of Total	Average	111
County	Returns	Gross Income	Liability	Liability	Tax Liability	Rank
Allen	5,731	\$252,948,636	\$8,531,091	0.3%	\$1,489	76
Anderson	3,272	\$141,341,987	\$4,908,528	0.2%	\$1,500	72
Atchison	6,137	\$293,833,528	\$9,264,545	0.4%	\$1,510	71
Barber	1,928	\$77,719,836	\$3,130,536	0.1%	\$1,624	56
Barton	10,593	\$514,387,503	\$18,359,286	0.7%	\$1,733	45
Bourbon	5,686	\$221,640,334	\$6,705,280	0.3%	\$1,179	102
Brown	3,846	\$172,400,790	\$5,529,372	0.2%	\$1,438	83
Butler	28,391	\$1,912,079,936	\$75,785,180	3.0%	\$2,669	4
Chase	1,054	\$50,004,838	\$1,806,017	0.1%	\$1,713	49
Chautauqua	1,201	\$47,278,075	\$1,456,572	0.1%	\$1,213	101
Cherokee	7,032	\$323,582,205	\$7,078,644	0.3%	\$1,007	105
Cheyenne	1,093	\$44,990,819	\$1,678,027	0.1%	\$1,535	69
Clark	849	\$47,261,255	\$1,653,909	0.1%	\$1,948	28
Clay	3,496	\$151,507,303	\$5,086,356	0.2%	\$1,455	81
Cloud	3,529	\$144,945,774	\$4,706,502	0.2%	\$1,334	93
Coffey	3,646	\$198,331,141	\$7,398,161	0.3%	\$2,029	21
Comanche	710	\$27,506,494	\$1,007,244	0.0%	\$1,419	85
Cowley	13,480	\$639,059,438	\$20,077,236	0.8%	\$1,489	74
Crawford	14,643	\$713,024,839	\$21,719,008	0.9%	\$1,483	77
Decatur	1,221	\$47,625,511	\$1,697,215	0.1%	\$1,390	90
Dickinson	8,160	\$375,003,904	\$12,718,382	0.5%	\$1,559	65
Doniphan	2,888	\$144,287,913	\$3,709,317	0.1%	\$1,284	98
Douglas	42,422	\$2,714,889,670	\$102,111,282	4.0%	\$2,407	8
Edwards	1,249	\$59,991,541	\$2,203,308	0.1%	\$1,764	40
Elk	1,101	\$42,199,201	\$1,462,393	0.1%	\$1,328 \$2,020	94 22
Ellis Ellerer eth	11,861	\$636,445,660	\$23,958,740	0.9%	\$2,020 \$1,755	23
Ellsworth	2,654	\$128,132,017	\$4,657,937 \$27,505,045	0.2%	\$1,755 \$1,762	43 41
Finney Ford	15,662 13,105	\$797,206,124 \$628,127,509	\$27,595,945 \$21,022,645	1.1% 0.8%	\$1,762 \$1,604	59
Franklin	10,819	\$530,404,202	\$17,730,180	0.87%	\$1,639	54
Geary	9,872	\$372,596,754	\$10,909,870	0.4%	\$1,105	103
Gove	1,201	\$53,168,916	\$2,145,790	0.1%	\$1,787	38
Graham	1,063	\$39,520,442	\$1,499,188	0.1%	\$1,410	88
Grant	2,783	\$159,542,119	\$5,793,881	0.2%	\$2,082	18
Gray	2,555	\$139,151,293	\$6,168,215	0.2%	\$2,414	7
Greeley	507	\$26,982,470	\$1,066,321	0.0%	\$2,103	16
Greenwood	2,739	\$109,955,189	\$3,590,868	0.1%	\$1,311	96
Hamilton	775	-\$4,847,852	\$1,338,097	0.1%	\$1,727	47
Harper	2,260	\$95,526,266	\$3,342,222	0.1%	\$1,479	78
Harvey	17,717	\$874,242,999	\$30,535,571	1.2%	\$1,724	48
Haskell	1,366	\$87,125,581	\$3,360,215	0.1%	\$2,460	5
Hodgeman	762	\$38,956,160	\$1,466,053	0.1%	\$1,924	31
Jackson	5,818	\$264,062,010	\$9,005,236	0.4%	\$1,548	67
Jefferson	8,003	\$440,702,629	\$15,724,405	0.6%	\$1,965	27
Jewell	1,226	\$53,262,757	\$1,777,119	0.1%	\$1,450	82
Johnson	236,376	\$24,343,035,940	\$845,523,762	33.4%	\$3,577	1
Kearny	1,503	\$78,034,565	\$3,075,460	0.1%	\$2,046	19
Kingman	3,104	\$139,848,915	\$5,279,514	0.2%	\$1,701	50
Kiowa	983	\$49,200,930	\$1,855,377	0.1%	\$1,887	32
Labette	8,300	\$335,307,598	\$10,250,467	0.4%	\$1,235	99
Lane	717	\$26,993,991	\$1,293,553	0.1%	\$1,804	36
Leavenworth	27,020	\$1,501,847,647	\$49,012,612	1.9%	\$1,814	34
Lincoln	1,365	\$52,591,750	\$1,772,785	0.1%	\$1,299	97
Linn	4,070	\$178,988,993	\$5,709,538	0.2%	\$1,403	89
Logan	1,243	\$60,434,869	\$2,252,673	0.1%	\$1,812	35
Lyon	13,207	\$614,145,597	\$21,029,821	0.8%	\$1,592	61
Marion	4,686	\$226,016,512	\$7,752,552	0.3%	\$1,654	53
Marshall	4,652	\$252,159,474	\$8,325,091	0.3%	\$1,790	37

### Individual Income Tax for Tax Year 2019 by County

Resident Taxpayers Only

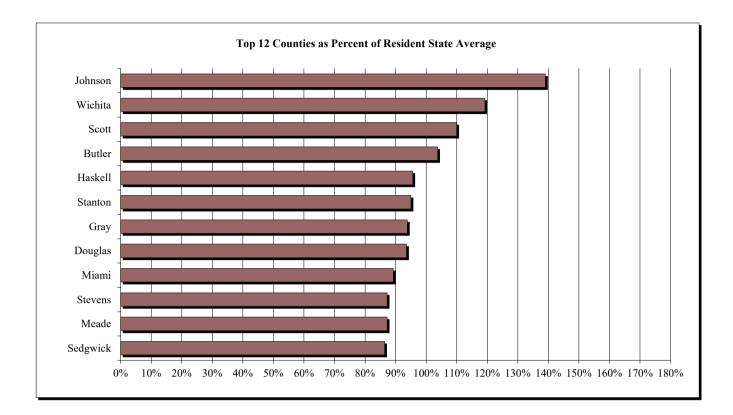
	,			Percent	Per Return	
	Number	Kansas Adjusted	Tax Year	of Total	Average	
<u>County</u>	Returns	Gross Income	Liability	<u>Liability</u>	Tax Liability R	
McPherson	12,443	\$725,579,197	\$26,926,617	1.1%	,	13
Meade	1,421	\$84,194,224	\$3,189,449	0.1%		11
Miami	12,075	\$790,895,877	\$27,723,145	1.1%	\$2,296	9
Mitchell	2,811	\$131,229,429	\$4,905,210	0.2%	. ,	44
Montgomery	12,234	\$538,482,157	\$16,202,182	0.6%		95
Morris	2,268	\$103,178,046	\$3,582,319	0.1%		63
Morton	1,119	\$56,226,339	\$1,732,265	0.1%		66
Nemaha	4,437	\$252,681,056	\$9,257,494	0.4%		17
Neosho	6,266	\$263,659,221	\$8,620,957 \$2,458,662	0.3% 0.1%		92 26
Ness	1,249	\$61,213,123	\$2,458,662			26
Norton	2,127 6,590	\$86,832,868 \$305,218,222	\$3,433,375	0.1%		57 64
Osage Osborne	1,371		\$10,344,648 \$2,051,992	0.4%	. ,	04 73
Ottawa		\$56,150,632 \$107,251,062	\$2,051,992 \$2,006,487	0.1%		75 55
Pawnee	2,394 2,485	\$107,251,963 \$104,702,328	\$3,906,487 \$3,762,380	0.2%		33 70
Phillips	2,483	\$98,512,441		0.1%		87
Pottawatomie	8,858	\$511,718,316	\$3,510,405 \$18,866,467	0.1%	<i>,</i>	15
Pratt	3,741	\$201,395,702	\$7,393,454	0.3%		25
Rawlins	998	\$52,637,228	\$2,157,721	0.1%	<i>,</i>	23 14
Reno	25,416	\$1,247,526,870	\$43,141,188	1.7%		51
Republic	2,093	\$86,856,501	\$2,883,972	0.1%		91
Rice	3,768	\$175,802,328	\$6,035,048	0.2%		60
Riley	20,365	\$1,139,370,125	\$41,236,354	1.6%		22
Rooks	2,238	\$80,295,224	\$3,539,219	0.1%		62
Rush	1,421	\$57,760,808	\$2,012,441	0.1%	. ,	86
Russell	2,798	\$122,399,661	\$4,129,717	0.2%		79
Saline	23,806	\$1,286,510,057	\$46,194,830	1.8%		29
Scott	2,045	\$152,751,666	\$5,787,043	0.2%	\$2,830	3
Sedgwick	201,508	\$12,052,680,393	\$447,872,277	17.7%		12
Seward	8,666	\$419,425,121	\$12,903,974	0.5%		75
Shawnee	73,699	\$3,932,685,662	\$142,247,868	5.6%		30
Sheridan	1,093	\$43,922,137	\$2,165,057	0.1%		24
Sherman	2,581	\$125,526,417	\$4,156,949	0.2%		58
Smith	1,482	\$58,827,962	\$2,114,195	0.1%		84
Stafford	1,820	\$74,011,443	\$2,806,487	0.1%		68
Stanton	751	\$44,705,919	\$1,836,030	0.1%	\$2,445	6
Stevens	1,933	\$114,472,890	\$4,338,747	0.2%		10
Sumner	8,317	\$412,588,745	\$14,410,714	0.6%	\$1,733	46
Thomas	3,275	\$169,930,098	\$6,689,070	0.3%		20
Trego	1,181	\$53,736,124	\$1,997,494	0.1%	\$1,691	52
Wabaunsee	2,730	\$138,025,253	\$5,072,598	0.2%	\$1,858	33
Wallace	632	\$30,060,312	\$1,128,622	0.0%	\$1,786	39
Washington	2,741	\$134,937,989	\$4,828,881	0.2%	\$1,762	42
Wichita	1,853	\$136,438,007	\$5,685,765	0.2%	\$3,068	2
Wilson	3,562	\$162,744,361	\$5,235,304	0.2%	\$1,470	80
Woodson	1,242	\$48,585,687	\$1,528,645	0.1%	\$1,231	100
Wyandotte	62,840	\$2,580,401,141	\$64,825,779	2.6%	\$1,032	104
KS Residents with county indicator	1,146,557	72,301,449,767	2,532,434,591		\$2,209	
KS Residents with no						
county indicator	139,470	\$13,964,088,432	\$531,551,645		\$3,811	
Total Residents	1,286,027	\$86,265,538,199	\$3,063,986,236	87.3%	\$2,383	
Non-Residents	254,214	\$94,527,738,428	\$380,521,233	10.8%	\$1,497	
Part-Year Residents	<u>56,387</u>	<u>\$3,512,813,233</u>	<u>\$64,728,918</u>	1.8%	\$1,148	
All Taxpayers	1,596,628	\$184,306,089,860	\$3,509,236,387	100.0%	\$2,198	

#### Individual Income Tax Liability Tax Year 2019

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

Top 12 counties with highest average tax liability per return

\$1,53	35	\$2,162	\$1,390	\$1,614	\$1,414	\$1,427	\$1,450	\$1,378	\$1,762	\$1,3	790 \$2,08	86 \$1,43	8 \$1,284	ر کے
Cheye	nne	Rawlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washing			Brow		an
\$1,61	1	\$2,042	\$1,981	\$1,410	\$1,581	\$1,497	\$1,745	\$1,334	\$1,455	Pol	. ,		tchison \$1,5	814
Sherm	an	Thomas	Sheridan	Graham	Rooks	Osborne	Mitchell	Cloud \$1,632		52,025 Diloy	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	\$		venworth \$1,032
\$1,786	\$	1,812	\$1,787	\$1,691	\$2,020	\$1,476	\$1,299	Ottawa		\$1,105	\$1,858	\$1,930		\$3,577
Wallace	e I	logan	Gove	Trego	Ellis	Russell	Lincoln \$1,755	\$1,940	\$1,559	ſ	Wabaunsee	\$1,570	\$2,407 Douglas	Johnson
\$2,103	\$3,06	8 \$2,830	\$1,804	\$1,969	\$1,416	\$1,733	Ellsworth	Saline \$2,164	Dickinso \$1,654	Morris		Osage	\$1,639 Franklin	\$2,296 Miami
Greeley	Wichit	ta Scott	Lane	Ness	Rush	Barton	\$1,602	McPherson		\$1,7	13 Lyon	\$2,029	\$1,500	\$1,403
	}			\$1,924	\$1,514 Pawnee		Rice	   \$1,7	L	Cha	se	Coffey	Anderson	Linn
\$1,727 Hamilton	\$2,040	\$1,70	ļ	Hodgeman	\$1,764	Stafford	\$1,697	Har			\$1,311	\$1,231	\$1,489 Allen	\$1,179
\$2,445	Kearn		\$2,414	\$1,604	Edwards \$1,887	\$1,976	Reno	\$2,22	23	\$2,669	Greenwood	Woodson	Allen	Bourbon
Stanton	Grant	,	Gray	Ford	- Kiowa -	Pratt	\$1,701	Sedgw	vick	Butler	\$1,328	\$1,470 Wilson	\$1,376 Neosho	\$1,483 Crawford
\$1,548	\$2,245		-	\$1,948	\$1,419	\$1,624	Kingman \$1,479	<u>n</u> \$1,7	33	\$1,489	Elk	\$1,324		
Morton	Steven	Sewar	d Meade	Clark	Comanche	Barber	Harper	Sum	ner (	Cowley	\$1,213 Chautauqua	Iontgome	\$1,235 <sup>ry</sup> Labette	\$1,007 Cherokee

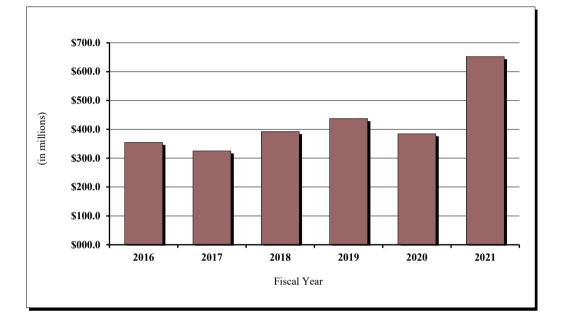


### Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2019

as a Percent of
D 11
<u>Resident</u>
Average
139%
119%
110%
104%
96%
95%
94%
94%
89%
87%
87%
<u>86%</u>
100%

Top 12 Counties

### Corporate I ncome Tax Amount to the State General Fund after Refunds

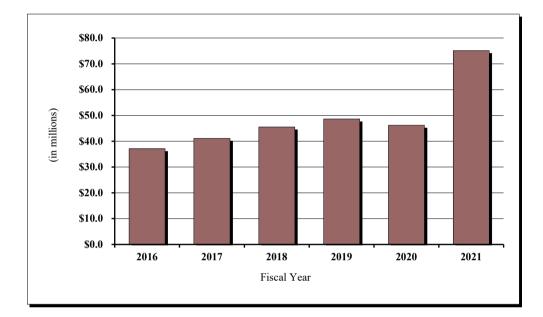


The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2016	\$354,725,599	-15.0%
2017	\$324,956,280	-8.4%
2018	\$392,439,745	20.8%
2019	\$437,400,155	11.5%
2020	\$384,407,313	-12.1%
2021	\$652,285,999	69.7%

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

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



Fiscal <u>Year</u>	Amount Collected	Percent <u>Change</u>
2016	\$37,151,150	-8.4%
2017	\$41,138,206	10.7%
2018	\$45,526,797	10.7%
2019	\$48,648,035	6.9%
2020	\$46,196,538	-5.0%
2021	\$75,149,145	62.7%

### Corporate Income and Financial Institution Tax Liabilities by Bracket

Returns Processed In Calendar Year 2020

Corporate Income Tax Liability By Taxable Income Bracket

Taxable Inc	come Brackets	Number <u>Returns</u>	Percent of Total Returns	Tax <u>Liability</u>	Percent of Total Liability
No Taxa	ible Income	20,195	61.5%	(\$144,327)	0.0%
\$0	- \$75,000	8,674	26.4%	\$6,096,451	0.9%
\$75,000.01	- \$100,000	507	1.5%	\$2,802,018	0.4%
\$100,000.01	- \$500,000	1,825	5.6%	\$25,084,589	3.6%
\$500,000.01	- \$1,000,000	520	1.6%	\$23,334,174	3.4%
\$1,000,000.01	- Over	1,109	3.4%	\$632,075,987	91.7%
	Total	32,830	100.0%	\$689,248,892	100.0%

### Bank Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number <u>Returns</u>	Percent of <u>Total Returns</u>	Tax <u>Liability</u>	Percent of Total Liability
No Taxable Income	74	16.2%	(\$1,750)	0.0%
\$0 - \$500,000	114	24.9%	\$929,515	1.5%
\$500,000.01 - \$1,000,000	65	14.2%	\$1,968,612	3.2%
\$1,000,000.01 - Over	<u>205</u>	44.8%	<u>\$58,737,346</u>	95.3%
Total	458	100.0%	\$61,633,723	100.0%

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

Taxable Income	Brackets	Number <u>Returns</u>	Percent of <u>Total Returns</u>	Tax <u>Liability</u>	Percent of Total Liability
No Taxable Ir	ncome	14	30.4%	\$0	0.0%
\$0 - \$1	00,000	6	13.0%	\$8,889	0.1%
\$100,000.01 - \$1	,000,000	7	15.2%	\$103,464	1.3%
\$1,000,000.01 - O	ver	<u>19</u>	41.3%	<u>\$7,744,676</u>	98.6%
To	otal	46	100.0%	\$7,857,029	100.0%

### Tax Year 2019 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years Total Tax Credits								
	TY 2017	TY 2018	TY 2019	\$300.0 2 \$250.0				
Corporate Income Tax Individual Income Tax Privilege Tax Total Tax Credits	\$ 28,560,187 \$ 110,734,961 <u>\$ 5,685,894</u> \$ 144,981,042	\$ 74,576,480 \$ 121,807,345 <u>\$ 5,291,262</u> \$ 201,675,087	\$ 83,572,390 \$ 118,755,634 <u>\$ 7,033,830</u> \$ 209,361,854	<b>s s s s s s s s s s</b>	TY17		TY19	
Totals include confidential amounts.								

#### Adoption Credit - \$2,286,150

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

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

#### **Agritourism Liability Insurance Credit - \$0**

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

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

#### Alternative-Fuel Tax Credit - Amount withheld for confidentiality.

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

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

#### Angel Investor Credit - \$4,795,141

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

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

#### Assistive Technology Contribution Credit - \$0

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

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### Biomass to Energy Credit - Amount withheld for confidentiality.

K.S.A. 79-32,233 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11. A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

#### Business and Job Development Credit (carryover) - \$4,556,791

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

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

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

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

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

#### **Business Machinery and Equipment Credit - \$0**

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

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

#### Child Day Care Assistance Credit - Amount withheld for confidentiality.

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

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

#### Child Dependent Care Credit - \$6,045,095

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

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

#### Community Entrepreneurship Investor Credit - \$640,851

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

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

#### Community Service Credit - \$2,775,781

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

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

#### Declared Disaster Capital Investment Credit - Amount withheld for confidentiality.

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

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

#### Disabled Access Credit - Amount withheld for confidentiality.

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

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

#### Earned Income Credit - \$77,033,228

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

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

#### Electric Cogeneration Credit - Amount withheld for confidentiality.

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

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

#### **Environmental Compliance Credit - \$0**

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

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

#### Film Production Credit - \$0

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

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

#### Food Sales Tax Refund - \$9,966,464

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

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

#### High Performance Incentive Program - \$84,640,732

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

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

#### Historic Preservation Credit - \$7,849,578

K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/00. A tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

#### Individual Development Account Credit - Amount withheld for confidentiality.

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

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

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

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

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

#### Low Income Student Scholarship Credit - \$1,387,654

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

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

#### Nitrogen Fertilizer Plant Credit - \$0

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

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

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

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

#### Petroleum Refinery Credit - Amount withheld for confidentiality.

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

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

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

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

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

#### Qualifying Pipeline Credit - Amount withheld for confidentiality.

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

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

#### Research & Development Credit - \$2,507,396

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

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

#### Rural Opportunity Zone Credit - \$1,964,961

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

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

#### Single City Port Authority Credit - \$0

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

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

#### Small Employer Health Insurance Credit - Amount withheld for confidentiality.

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

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

#### Storage and Blending Equipment Credit - \$0

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

A taxpayer that makes a qualified investment in equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$10,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$10,000.000.

#### Swine Facility Improvement Credit - \$0

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

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

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

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

Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

#### **Telecommunications Credit - \$909,180**

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

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

#### Venture and Local Seed Capital Credits - \$0

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

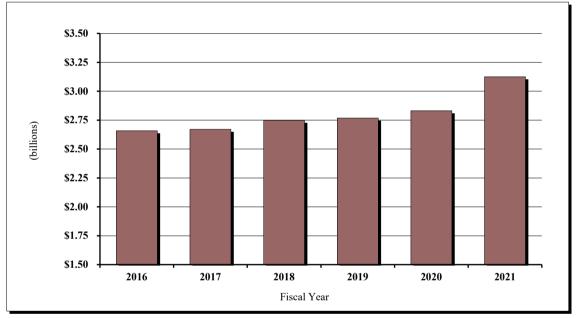
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit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

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

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

Statewide retailers' sales and compensating use taxes are applied to the sale of tangible personal property, and to specified services at retail. The compensating use tax includes consumers' use, retailers' use, and auto lease tax. Beginning July 1, 2010 (Fiscal Year 2011) the tax rate increased to 6.3%.; effective July 1, 2013 (Fiscal Year 2014) the tax rate decreased to 6.15%.; and effective July 1, 2015 (Fiscal year 2016) the tax rate increased to 6.5%. In Fiscal Year 2021, the state gained \$60.4 million from the Streamline Sales Tax Project.

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



Fiscal <u>Year</u>	State <u>Sales</u>	State <u>Use</u>	State <u>Total</u>	Percent <u>Change</u>
2016	\$2,273,941,413	\$384,992,097	\$2,658,933,510	7.0%
2017	\$2,285,870,437	\$384,654,260	\$2,670,524,697	0.4%
2018	\$2,341,693,269	\$406,513,522	\$2,748,206,791	2.9%
2019	\$2,335,435,774	\$431,966,955	\$2,767,402,729	0.7%
2020	\$2,352,523,422	\$479,059,757	\$2,831,583,179	2.3%
2021	\$2,522,553,173	\$602,966,994	\$3,125,520,167	10.4%

# **Total Amount State Sales Tax Collections by County** 6.50% state sales tax rate effective July 1, 2015

			Percent	FY2020	FY2020	FY2021	FY2021
County	<u>FY2020</u>	<u>FY2021</u>	<u>Change</u>	Per Capita	PC Rank	Per Capita*	PC Rank*
Allen	\$10,954,711	\$11,705,749	6.9%	\$884	27	\$944	25
Anderson	\$4,825,374	\$5,124,471	6.2%	\$607	75	\$645	75
Atchison	\$12,677,304	\$12,389,020	-2.3%	\$792	40	\$774	45
Barber	\$3,640,628	\$3,746,201	2.9%	\$835	32	\$860	36
Barton	\$28,574,565	\$29,865,735	4.5%	\$1,114	13	\$1,164	14
Bourbon	\$9,617,540	\$11,113,193	15.6%	\$666	63	\$770	47
Brown	\$7,794,334	\$8,447,773	8.4%	\$822	34	\$891	30
Butler	\$48,148,158	\$50,431,452	4.7%	\$719	49	\$753	56
Chase	\$1,392,695	\$1,555,670	11.7%	\$539	88	\$602	83
Chautauqua	\$1,606,245	\$1,611,942	0.4%	\$497	94	\$499	97
Cherokee	\$7,634,607	\$8,652,918	13.3%	\$388	101	\$440	101
Cheyenne	\$1,999,331	\$1,659,747	-17.0%	\$769	44	\$638	76
Clark	\$1,362,283	\$1,631,311	19.7%	\$694	61	\$831	41
Clay	\$6,087,419	\$7,774,687	27.7%	\$759	42	\$969	23
Cloud	\$8,317,791	\$8,895,891	7.0%	\$962	19	\$1,029	19
Coffey	\$10,398,749	\$11,047,689	6.2%	\$1,275	7	\$1,354	6
Comanche	\$1,343,879	\$1,328,931	-1.1%	\$795	38	\$786	44
Cowley	\$23,945,876	\$25,529,077	6.6%	\$692	58	\$737	62
Crawford	\$30,793,315	\$33,427,268	8.6%	\$795	37	\$863	35
Decatur	\$1,447,612	\$1,464,044	1.1%	\$521	92	\$527	95
Dickinson	\$12,009,665	\$13,550,829	12.8%	\$657	68	\$742	59
Doniphan	\$3,151,416	\$3,481,196	10.5%	\$420	98	\$464	98
Douglas	\$107,065,275	\$113,420,816	5.9%	\$874	28	\$926	27
Edwards	\$1,603,232	\$1,691,683	5.5%	\$583	83	\$615	82
Elk	\$1,350,349	\$1,445,773	7.1%	\$539	86	\$577	88
Ellis	\$40,392,176	\$42,890,718	6.2%	\$1,409	3	\$1,496	4
Ellsworth	\$3,968,514	\$3,902,014	-1.7%	\$658	69	\$647	74
Finney	\$50,314,064	\$54,482,728	8.3%	\$1,401	5	\$1,517	3
Ford	\$33,125,573	\$37,438,235	13.0%	\$1,001	18	\$1,131	15
Franklin	\$20,652,828	\$22,599,647	9.4%	\$804	35	\$879	33
Geary	\$26,691,373	\$30,178,236	13.1%	\$828	30	\$937	26
Gove	\$3,043,281	\$3,319,933	9.1%	\$1,161	11	\$1,267	10
Graham	\$1,898,421	\$1,993,170	5.0%	\$795	41	\$834	39
Grant	\$6,351,936	\$5,127,853	-19.3%	\$898	26	\$725	65
Gray	\$3,712,987	\$4,550,930	22.6%	\$624	73	\$764	49
Greeley	\$777,337	\$866,643	11.5%	\$650	72	\$725	64
Greenwood	\$2,804,584	\$3,141,119	12.0%	\$478	95	\$535	94
Hamilton	\$1,879,502	\$1,938,339	3.1%	\$775	45	\$799	43
Harper	\$4,488,816	\$4,057,680	-9.6%	\$841	31	\$760	50
Harvey	\$24,454,347	\$25,896,626	5.9%	\$713	54	\$755	53
Haskell	\$2,848,475	\$2,980,603	4.6%	\$726	51	\$760	51
Hodgeman	\$931,369	\$972,022	4.4%	\$524	90	\$546	91
Jackson	\$7,673,602	\$8,987,174	17.1%	\$583	80	\$682	71
Jefferson	\$6,905,904	\$7,590,337	9.9%	\$363	103	\$399	103
Jewell	\$1,097,722	\$1,270,302	15.7%	\$387	103	\$448	100
Johnson	\$721,514,120	\$774,565,264	7.4%	\$1,188	102	\$1,276	9
Kearny	\$1,995,950	\$2,034,176	1.9%	\$533	89	\$543	92
Kingman	\$5,218,544	\$5,897,989	13.0%	\$748	47	\$846	37
Kiowa	\$1,615,202	\$1,661,422	2.9%	\$658	66	\$676	72
Labette	\$13,421,101	\$14,504,350	8.1%	\$685 \$685	60	\$741	60
Lane	\$1,156,764	\$1,099,305	-5.0%	\$762	43	\$724	67
Leavenworth	\$45,820,398	\$49,274,952	-3.078	\$702 \$557	43 84	\$599	85
Lincoln	\$1,373,599	\$1,361,496	-0.9%	\$460	96	\$456	99
Linn	\$4,980,341	\$5,448,885	-0.9% 9.4%	\$400 \$516	90 91	\$430 \$564	99 90
Linn Logan	\$2,203,829	\$2,273,770	9.4% 3.2%	\$316 \$807	39	\$304 \$832	90 40
Logan Lyon	\$29,880,577	\$2,273,770	5.0%	\$807 \$904	39 24	\$832 \$949	40 24
Marion	\$5,986,444	\$6,998,781	16.9%	\$514	93	\$601	84
Marshall	\$3,980,444 \$8,873,715	\$9,425,216	6.2%	\$314 \$919	23	\$977	84 22
19101511011	φ0,073,713	φ <b>γ</b> , <del>1</del> 23,210	0.270	Φ/17	23	φ <i>911</i>	22

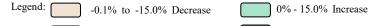
# **Total Amount State Sales Tax Collections by County** 6.50% state sales tax rate effective July 1, 2015

			Percent	FY2020	FY2020	FY2021	FY2021
County	<u>FY2020</u>	<u>FY2021</u>	Change	Per Capita		Per Capita*	PC Rank*
McPherson	\$28,632,204	\$29,534,481	3.2%	\$1,006	17	\$1,038	18
Meade	\$2,373,685	\$2,490,552	4.9%	\$589	79	\$618	80
Miami	\$22,300,187	\$24,768,504	11.1%	\$650	67	\$721	68
Mitchell	\$6,365,448	\$7,093,583	11.4%	\$1,083	15	\$1,207	11
Montgomery	\$25,643,156	\$26,308,930	2.6%	\$814	36	\$835	38
Morris	\$3,399,481	\$4,027,906	18.5%	\$612	77	\$725	66
Morton	\$1,706,582	\$1,924,979	12.8%	\$672	64	\$758	52
Nemaha	\$8,346,009	\$8,934,255	7.0%	\$825	33	\$883	32
Neosho	\$14,271,336	\$14,632,173	2.5%	\$896	25	\$919	28
Ness	\$7,507,679	\$2,455,629	-67.3%	\$2,712	1	\$887	31
Norton	\$3,289,438	\$3,538,815	7.6%	\$617	76	\$664	73
Osage	\$6,171,277	\$6,817,217	10.5%	\$391	100	\$432	102
Osborne	\$2,217,647	\$2,648,885	19.4%	\$645	70	\$770	46
Ottawa	\$1,993,587	\$2,233,911	12.1%	\$349	104	\$391	104
Pawnee	\$3,703,549	\$4,023,578	8.6%	\$582	81	\$632	78
Phillips	\$3,550,094	\$3,686,780	3.9%	\$685	62	\$712	69
Pottawatomie	\$34,326,197	\$38,552,112	12.3%	\$1,388	4	\$1,559	2
Pratt	\$11,216,047	\$12,093,016	7.8%	\$1,229	8	\$1,325	7
Rawlins	\$1,508,536	\$1,551,910	2.9%	\$601	78	\$618	81
Reno	\$57,725,966	\$61,573,255	6.7%	\$934	21	\$996	21
Republic	\$3,172,221	\$3,417,938	7.7%	\$699	59	\$754	55
Rice	\$7,022,350	\$6,637,849	-5.5%	\$750	46	\$709	70
Riley		\$56,086,730	-3.376 7.7%	\$730 \$711	40 55	\$769 \$766	48
Rooks	\$52,076,189 \$3,550,094	\$3,638,730	2.5%	\$735	48	\$754	54
Rush		· · ·	12.2%	\$733 \$458	48 97	\$734	96
Russell	\$1,348,499 \$4,003,880	\$1,512,528	12.2%	\$438 \$721	53	\$313 \$732	90 63
Saline	\$4,903,889	\$4,982,224					5
	\$70,352,532	\$76,300,473	8.5%	\$1,305	6	\$1,415 \$1,065	
Scott	\$4,512,964	\$5,101,502	13.0% 5.8%	\$942	20 12		17 13
Sedgwick	\$575,568,191	\$609,233,422		\$1,107 \$1,101		\$1,172	
Seward	\$23,159,148	\$25,044,397	8.1%	\$1,101	14	\$1,190	12
Shawnee Sheridan	\$179,530,450	\$192,850,257	7.4%	\$1,020 \$716	<u>16</u> 52	\$1,096	<u>16</u> 42
	\$1,805,310	\$2,090,502	4.9%		32 9	\$830 \$1.200	42 8
Sherman	\$7,208,861	\$7,561,889		\$1,248		\$1,309	
Smith	\$2,575,681	\$2,635,226	2.3%	\$727 \$565	50	\$744 \$506	58
Stafford	\$2,287,742	\$2,413,191	5.5%	\$565	85	\$596	86
Stanton	\$1,396,499	\$1,452,870	4.0% 12.2%	\$709 \$660	56	\$738 \$750	61
Stevens	\$3,601,931	\$4,042,914		\$669 \$626	65 74	\$750 \$587	57
Sumner	\$14,134,982	\$13,250,107	-6.3%	\$626	74	\$587 \$1.572	87
Thomas	\$12,057,386	\$12,105,856	0.4%	\$1,565	2	\$1,572	1
Trego	\$2,366,084	\$2,520,953	6.5%	\$858 \$226	29	\$914 \$287	29
Wabaunsee	\$2,248,566	\$2,673,281	18.9%	\$326 \$620	105	\$387	105
Wallace	\$981,241	\$976,151	-0.5%	\$639	71	\$636 ¢622	77
Washington	\$3,113,827	\$3,378,408	8.5%	\$574	82	\$623	79
Wichita	\$1,472,572	\$1,802,687	22.4%	\$710	57	\$869	34
Wilson	\$4,532,248	\$4,772,312	5.3%	\$542	87	\$571	89
Woodson	\$1,292,441	\$1,618,527	25.2%	\$429	99	\$537	93
Wyandotte	\$154,003,929	\$167,164,592	8.5%	\$932	22	\$1,011	20
Total Counties	\$2,829,346,398	\$3,015,249,717	6.6%	\$969		\$1,035	
Miscellaneous	\$2,829,340,398 <u>\$7,026,723</u>	<u>\$7,049,038</u>	0.070	Φ202		φ1,055	
Grand Total	\$2,829,346,398	\$3,022,298,755	6.8%				
	φ2,029,3 <del>4</del> 0,398	ψJ,022,290,733	0.070				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2021

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

This map shows the Fiscal Year 2021 state sales tax collection percentage change over Fiscal Year 2020, by county. Total statewide percent change was a 6.8% increase. Details of this map are contained in pages 36 and 37 of this report.



ease	Deci	5.0%	More than	
ease	Deci	5.0%	More than	

More than 15.0% Increase

	-17.0%	%	2.9%	1.1%	7.6%	3.9%	2.3%	15.7%	7.7%	8.5%	6.2	% 7.0%	6 8.4%	10.5%	
	Cheyer	ine	Rawlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washingt	on Mars	hall Nema	Brow ha	n Doniph	ĵn´
	4.9%		0.4%	15.8%	5.0%	2.5%	19.4%	11.4%	7.0%	27.7%				tchison	<b>v</b>
	Sherma	in <sup>,</sup>	Thomas	Sheridan	Graham	Rooks	Osborne	Mitchell	<u>Cloud</u> 12.1%	Clay	7.7% Pol		ackson	00/	venworth 7.5% Wyandotte
	-0.5%		3.2%	9.1%	6.5%	6.2%	1.6%	-0.9%	Ottawa		13.1%	18.9%	7.4%	$\sim$	~~~
	<u>W</u> allace	I	ogan	Gove	Trego	Ellis	Russell	Lincoln	8.5%	12.8%	Geary	Wabaunsee	<u>Shawnee</u>	5.9% Douglas	7.4% Johnson
1	1.5%	22.4%	1.9%	-5.0%	-67.3%	12.2%	4.5%	-1.7% Ellsworth	Saline	Dickinson	18.5% Morris	5.0%	10.5%	9.4% Franklin	11.1%
G	reeley	Wichit	a Scott	Lane	Ness	Rush	Barton	-5.5%	3.2%	16.9%	11.7	% Lyon	- Osage		Miami
				<u> </u>		8.6% Pawnee		Rice	McPherson	Marion	Chas	se	6.2%	6.2% Anderson	9.4% Linn
	3.1%	5.9%	8.3%		4.4% Hodgeman		5.5%	6.7%	5.9 Harv				Coffey	6.9%	
<b></b>	milton	Kearn	Finney	22.6%	13.0%	5.5% Edwards	Stafford	Reno	5.8%	~	4.7%	12.0%	Woodson	Allen	15.6% Bourbon
1	.0%	-19.3%	4.6%	Gray	Ford	2.9%	7.8%	13.0%	Sedgw		Butler	Greenwood	5.3%	2.5%	8.6%
<u>├</u> ──	anton	Grant	Haskell	╎	Γ	Kiowa	Pratt	Kingman				7.1% Elk	Wilson	Neosho	Crawford
{	.8%	12.2%	8.1%	4.9%	19.7%	-1.1%	2.9%	-9.6%	-6.39	%	6.6%	0.4%	2.6% Montgome	8.1% <sup>ry</sup> Labette	13.3%
	orton	Stevens	Seward	Meade	Clark	Comanche	Barber	Harper	Sumr	ier C	Cowley	0.4% Chautauqua	4	L	Cherokee

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

This map shows the Fiscal Year 2021 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Details of this map are contained in pages 36 and 37 of this report.

Top 10 Counties Legend:

76 \$638 Cheyen		81 \$618 Rawlins	95 \$527 Decatur	73 \$664 Norton	69 \$712 Phillips	58 \$744 Smith	100 \$448 Jewell	55 \$754 Republic	79 \$62 Washir	3	22 \$977 Marsh	32 \$883 all Nema	ha Brown	45 Y	7
8 \$1,309 Sherman		1 51,572 homas	42 \$830 Sheridan	39 \$834 Graham	54 \$754 Rooks	46 \$770 Osborne	11 \$1,207 Mitchell	19 \$1,029 Cloud	23 \$969 Clay	-			71 <u>A1</u> \$682 Jackson	\$774 <u>cchison</u> 103 \$399 \$59	
77 \$636 Wallace	58	40 832 ogan	10 \$1,267 Gove	29 \$914 Trego	4 \$1,496 Ellis	63 \$732 Russell	99 \$456 Lincoln	104 \$391 Ottawa 5 \$1,415	 59 \$742	\$9. Ge	26 37 eary	105	16 {Je \$1,096 Shawnee	fferson 27 \$926 Douglas	Wyandotte
64 \$725 Greeley	34 \$869 Wichita	17 \$1,065 Scott	67 \$\$724 Lane	31 \$887 Ness	96 \$513 Rush	14 \$1,164 Barton	74 \$647 Ellsworth 70	Saline 18 \$1,038	Dickins 84 \$60		66 8725 Morris 83	24 \$949 Lyon	102 \$432 Osage	33 \$879 Franklin	68 \$721 Miami
43 \$799	92 \$543	3 \$1,517		91 \$546 Hodgeman	78 \$632 Pawnee	86	\$709 Rice	McPherson		ion	\$602 Chase		6 \$1,354 Coffey	75 \$645 Anderson	90 \$564 Linn
Hamilton	Kearny	Finney	49	15	8 <u>2</u> \$615 Edwards	\$596 Stafford	\$996 Reno	<u>Har</u>	vey	56		94 \$535 Greenwood	93 \$537 Woodson	25 \$944 Allen	47 \$770 Bourbon
61 \$738 Stanton	65 \$725 Grant	51 \$760 Haskell	\$764 Gray	\$1,131 Ford	72 \$676 Kiowa	7 \$1,325 Pratt	37 \$846 Kingmar	\$1,17 Sedgw		\$75. Butle	-	88 \$577	89 \$571 Wilson	28 \$919 Neosho	35 \$863 Crawford
52 \$758 Morton	57 \$750 Stevens	12 \$1,190 Seward	80 \$618 Meade	) 41 \$831 Clark	44 \$786	36 \$860	50 \$760	87 \$58 Sumr		62 \$737 Cowle		Elk 97 \$499	38 \$835	60 \$741	101 \$440 Cherokee

Harper

Sumner

Cowley

Chautauqua

Labette

Iontgomery

Cherokee

Comanche

Barber

Clark

Meade

Stevens

Seward

# **Total State Sales Tax Collection by the North American Industrial Classification System (NAICS)** Kansas state sales tax rate: 6.50% effective July 1, 2015

North American Industry Classification 11 Agriculture, Forestry, Fishing and Hunting	<u>FY 2020</u>	<u>FY 2021</u>	<u>Percent</u> <u>Change</u>
111 Crop Production	\$2,757,158	\$3,084,847	11.9%
112 Animal Production	\$423,197	\$510,654	20.7%
113 Forestry and Logging	Confidential	Confidential	n/a
114 Fishing, Hunting and Trapping	\$137,222	\$181,832	32.5%
115 Agriculture and Forestry Support Activities	\$532,092	\$536,854	0.9%
2-digit Total	\$3,853,221	\$4,314,935	12.0%
21 Mining			
211 Oil and Gas Extraction	\$278,548	\$277,206	-0.5%
212 Mining (except Oil and Gas)	\$6,439,847	\$6,898,031	7.1%
213 Support Activities for Mining	\$7,768,971	\$6,125,323	-21.2%
2-digit Total	\$14,487,366	\$13,300,560	-8.2%
22 Utilities			
22 Other 221 Utilities	\$75,138,568	\$76,111,710	1.3%
2-digit Total	\$75,138,568	\$76,111,710	1.3%
C C			
23 Construction 236 Construction of Buildings	\$11,930,596	\$11,209,464	-6.0%
237 Heavy and Civil Engineering Construction	\$27,673,849		-0.0%
238 Specialty Trade Contractors	\$58,903,984	\$28,686,732 \$55,939,023	-5.0%
2-digit Total	\$98,508,429	\$95,835,219	-3.076 -2.7%
2-uigit i otai	\$70,500,427	\$75,055,217	-2.7 /0
31-33 Manufacturing			
311 Food Mfg	\$4,634,792	\$5,411,781	16.8%
312 Beverage and Tobacco Product Mfg	\$1,186,747	\$1,273,879	7.3%
313 Textile Mills	\$76,003	\$71,936	-5.4%
314 Textile Product Mills	\$561,221	\$606,665	8.1%
315 Apparel Mfg	\$167,680	\$214,811	28.1%
316 Leather and Allied Product Mfg	\$52,134	\$85,257	63.5%
321 Wood Product Mfg 322 Paper Mfg	\$1,880,754	\$1,794,338	-4.6% 13.1%
323 Printing and Related Support Activities	\$343,587 \$5,886,901	\$388,537 \$5,969,433	13.1%
324 Petroleum and Coal Products Mfg	\$1,481,378	\$1,663,147	1.4%
325 Chemical Mfg	\$2,263,269	\$2,444,672	8.0%
326 Plastics and Rubber Products Mfg	\$2,020,462	\$2,444,331	21.0%
327 Nonmetallic Mineral Product Mfg	\$19,483,961	\$21,410,391	9.9%
331 Primary Metal Mfg	\$600,105	\$491,165	-18.2%
332 Fabricated Metal Product Mfg	\$8,433,321	\$9,389,189	11.3%
333 Machinery Mfg	\$2,716,366	\$2,703,543	-0.5%
334 Computer and Electronic Product Mfg	\$1,242,849	\$2,461,985	98.1%
335 Electrical Equipment & Applicance Mfg	\$494,767	\$550,091	11.2%
336 Transportation Equipment Mfg	\$1,438,452	\$1,524,537	6.0%
337 Furniture and Related Product Mfg	\$1,960,414	\$2,520,202	28.6%
339 Miscellaneous Mfg	\$2,755,725	\$3,117,285	13.1%
2-digit Total	\$59,680,888	\$66,537,175	11.5%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$144,058,081	\$155,092,340	7.7%
424 Merchant Wholesalers, Nondurable Goods	\$29,985,284	\$30,392,615	1.4%
425 Electronic Markets and Agents and Brokers	\$15,203,789	\$15,716,393	3.4%
2-digit Total	\$189,247,152	\$201,201,349	6.3%

#### 44-45 Retail Trade

# **Total State Sales Tax Collection by the North American Industrial Classification System (NAICS)** Kansas state sales tax rate: 6.50% effective July 1, 2015

				Percent
	North American Industry Classification	<u>FY 2020</u>	<u>FY 2021</u>	<u>Change</u>
	441 Motor Vehicle and Parts Dealers	\$378,537,820	\$425,190,898	12.3%
	442 Furniture and Home Furnishings Stores	\$62,187,121	\$75,223,834	21.0%
	443 Electronics and Appliance Stores	\$44,345,147	\$60,605,371	36.7%
	444 Building Material and Garden Supply Stores	\$189,469,856	\$220,897,528	16.6%
	445 Food and Beverage Stores	\$260,942,570	\$266,392,110	2.1%
	446 Health and Personal Care Stores	\$29,248,958	\$31,129,771	6.4%
	447 Gasoline Stations	\$83,951,745	\$90,050,699	7.3%
	448 Clothing and Clothing Accessories Stores	\$59,441,642	\$67,380,317	13.4%
	451 Sporting Goods, Hobby, Book, & Music Stores	\$45,783,420	\$56,361,747	23.1%
	452 General Merchandise Stores	\$438,827,828	\$451,837,461	3.0%
	453 Miscellaneous Store Retailers	\$51,777,877	\$59,263,823	14.5%
	454 Nonstore Retailers	\$22,690,470	\$26,486,500	16.7%
2-digit Tot		\$1,667,204,450	\$1,830,820,058	9.8%
48-49 Trai	nsportation and Warehousing			
	481 Air Transportation	\$620,981	\$896,812	44.4%
	482 Rail Transportation	Confidential	Confidential	n/a
	483 Water Transportation	Confidential	Confidential	n/a
	484 Truck Transportation	\$3,309,790	\$3,706,220	12.0%
	485 Transit and Ground Passenger Transportation	\$18,192	\$132,002	625.6%
	486 Pipeline Transportation	Confidential	Confidential	n/a
	487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
	488 Support Activities for Transportation	\$2,797,198	\$2,678,553	-4.2%
	491 Postal Service	Confidential	Confidential	n/a
	492 Couriers and Messengers	\$124,107	\$189,018	52.3%
	493 Warehousing and Storage	\$2,380,100	\$2,756,453	15.8%
2-digit Tot	al	\$9,558,161	\$10,813,811	13.1%
51 Inform	ation			
011110111	511 Publishing Industries (except Internet)	\$3,554,490	\$3,639,862	2.4%
	512 Motion Picture & Sound Recording Industries	\$5,441,244	\$1,430,140	-73.7%
	515 Broadcasting (except Internet)	\$7,097,118	\$6,784,616	-4.4%
	516 Internet Publishing and Broadcasting	Confidential	Confidential	n/a
	517 Telecommunications	\$134,237,752	\$121,301,091	-9.6%
	518 ISPs, Search Portals, and Data Processing	\$625,399	\$582,386	-6.9%
	519 Other Information Services	\$947,609	\$1,127,098	18.9%
2-digit Tot		\$151,903,612	\$134,865,191	-11.2%
5) Einana	and Incompany			
54 Finance	e <b>and Insurance</b> 521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
	522 Credit Intermediation and Related Activities	\$5,278,147	\$6,081,093	15.2%
	522 Creat interinediation and Related Activities 523 Securities and Commodity Contract Brokerage	\$329,892	\$275,881	-16.4%
	523 Securities and Commonly Contract Brokerage	\$268,664	\$249,987	-7.0%
	525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	-7.070 n/a
2-digit Tot		\$5,876,906	\$6,607,226	12.4%
2-uigit 10	.41	\$5,870,200	\$0,007,220	12.4 /0
53 Real Es	tate and Rental and Leasing			
	531 Real Estate	\$2,724,851	\$3,313,426	21.6%
	532 Rental and Leasing Services	\$41,042,318	\$40,108,526	-2.3%
	533 Lessors of Nonfinancial Intangible Assets	\$85,424	\$68,058	-20.3%
2-digit Tot	tal	\$43,852,593	\$43,490,009	-0.8%
54 Profess	ional and Technical Services			
	541 Professional and Technical Services	\$23,504,515	\$23,600,767	0.4%
2-digit Tot	tal	\$23,504,515	\$23,600,767	0.4%

# **Total State Sales Tax Collection by the North American Industrial Classification System (NAICS)** Kansas state sales tax rate: 6.50% effective July 1, 2015

North American Industry Classification	<u>FY 2020</u>	<u>FY 2021</u>	<u>Percent</u> <u>Change</u>
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises 2-digit Total	\$2,379,666 <b>\$2,379,666</b>	\$1,944,803 <b>\$1,944,803</b>	-18.3% <b>-18.3%</b>
56 Administrative and Waste Services			
561 Administrative and Support Services	\$27,801,868	\$29,155,433	4.9%
562 Waste Management and Remediation Services	\$1,205,060	\$1,140,381	-5.4%
2-digit Total	\$29,006,928	\$30,295,814	4.4%
61 Educational Services			
611 Educational Services	\$5,200,600	\$3,831,895	-26.3%
2-digit Total	\$5,200,600	\$3,831,895	-26.3%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$2,397,240	\$2,554,704	6.6%
622 Hospitals	\$2,415,685	\$2,079,973	-13.9%
623 Nursing and Residential Care Facilities	\$286,068	\$209,609	-26.7%
624 Social Assistance	\$585,913	\$669,496	14.3%
2-digit Total	\$5,684,906	\$5,513,782	-3.0%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$7,064,428	\$4,879,298	-30.9%
712 Museums, Historical Sites, Zoos, and Parks	\$832,357	\$937,609	12.6%
713 Amusement, Gambling, and Recreation	\$22,983,642	\$26,089,662	13.5%
2-digit Total	\$30,880,427	\$31,906,568	3.3%
72 Accommodation and Food Services			
721 Accommodation	\$38,848,304	\$35,781,632	-7.9%
722 Food Services and Drinking Places	\$263,233,983	\$294,297,907	11.8%
2-digit Total	\$302,082,288	\$330,079,539	9.3%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$70,193,259	\$75,763,110	7.9%
812 Personal and Laundry Services	\$17,773,591	\$18,026,111	1.4%
813 Membership Associations and Organizations	\$4,449,010	\$2,922,915	-34.3%
814 Private Households	\$137,307	\$144,882	5.5%
2-digit Total	\$92,553,167	\$96,857,019	4.7%
92 Public Administration			
921 Executive, Legislative, & General Government	\$10,972,683	\$12,344,176	12.5%
922 Justice, Public Order, and Safety Activities	\$35,921	\$50,139	39.6%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$27,263	\$22,396	-17.9%
925 Administration of Housing Programs, Urban Plan 926 Administration of Economic Programs	Confidential \$28,668	Confidential	n/a 482.4%
928 National Security and International Affairs	\$28,008 Confidential	\$166,949 Confidential	482.4% n/a
2-digit Total	\$11,088,144	\$12,600,407	13.6%
00 Unalossified Establishments			
99 Unclassified Establishments 999 Unclassified Establishments	\$7,654,410	\$1,770,917	-76.9%
2-digit Total	\$7,654,410	\$1,770,918	-76.9%
Total	\$2,829,346,398	\$3,022,298,755	6.8%

	Sales T	ax	Use Tax						
County/City	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change			
Allen County	\$2,300,700	\$2,406,749	4.6%	\$441,669	\$528,363	19.6%			
Anderson County	\$1,244,954	\$1,277,469	2.6%	\$466,981	\$320,023	-31.5%			
Atchison County	\$2,440,687	\$2,773,806	13.6%	\$647,066	\$750,176	15.9%			
Barber County	\$636,794	\$627,827	-1.4%	\$152,345	\$164,436	7.9%			
Barton County Bourbon County	\$4,709,468 \$2,287,843	\$4,841,333 \$2,540,628	2.8% 11.0%	\$654,119 \$429,926	\$758,433 \$557,848	15.9% 29.8%			
Brown County	\$1,290,996	\$1,429,752	10.7%	\$264,281	\$350,196	29.8% 32.5%			
Butler County	\$4,182	\$1,551	-62.9%	\$247	\$0 \$0	n/a			
Chase County	\$258,165	\$263,925	2.2%	\$65,946	\$121,098	83.6%			
Chautauqua County	\$613,304	\$591,873	-3.5%	\$152,325	\$203,726	33.7%			
Cherokee County	\$2,099,239	\$2,228,834	n/a	\$1,022,678	\$1,167,651	n/a			
Cheyenne County	\$704,646	\$576,691	-18.2%	\$254,996	\$208,732	-18.1%			
Clay County	\$1,012,338	\$1,184,069	17.0%	\$260,805	\$353,153	35.4%			
Cloud County	\$1,382,382	\$1,468,903 \$2,200	6.3% 263.0%	\$177,397 \$40	\$198,392 \$13	11.8% -66.8%			
Cowley County Crawford County	\$606 \$5,183,465	\$5,564,265	203.0%	\$1,125,504	\$1,458,576	-00.8% 29.6%			
Decatur County	\$272,102	\$272,134	0.0%	\$98,943	\$126,939	29.0%			
Dickinson County	\$3,106,080	\$3,443,381	10.9%	\$631,626	\$725,667	14.9%			
Doniphan County	\$612,547	\$586,032	-4.3%	\$285,468	\$353,662	23.9%			
Douglas County	\$22,226,701	\$22,673,030	2.0%	\$3,297,343	\$4,195,386	27.2%			
Edwards County	\$279,923	\$311,974	11.5%	\$82,573	\$127,103	53.9%			
Elk County	\$241,021	\$254,764	5.7%	\$46,236	\$60,606	31.1%			
Ellis County	\$5,958	\$1,997,682	n/a	\$0	\$317,617	n/a			
Ellsworth County	\$669,065	\$666,034	-0.5%	\$173,306	\$174,465	0.7%			
Finney County Ford County	\$10,730,476 \$5,778,089	\$11,269,788 \$6,208,942	5.0% 7.5%	\$1,603,011 \$816,671	\$1,615,163 \$1,092,331	0.8% 33.8%			
Franklin County	\$5,095,500	\$5,581,470	9.5%	\$1,325,436	\$1,359,286	2.6%			
Geary County	\$5,460,023	\$6,193,112	13.4%	\$956,152	\$1,273,639	33.2%			
Gove County	\$1,036,777	\$1,061,907	2.4%	\$181,137	\$209,264	15.5%			
Graham County	\$334,339	\$331,132	-1.0%	\$70,823	\$77,517	9.5%			
Gray County	\$679,823	\$804,889	18.4%	\$180,678	\$235,737	30.5%			
Greeley County	\$150,079	\$167,354	11.5%	\$43,934	\$53,560	21.9%			
Greenwood County	\$778,488	\$812,940	n/a	\$193,728	\$243,986	n/a			
Hamilton County	\$347,092	\$345,515	-0.5%	\$73,484	\$85,071	15.8%			
Harvey County Haskell County	\$8,208,330 \$257,882	\$8,569,107 \$254,617	4.4% -1.3%	\$1,574,150 \$63,371	\$1,935,969 \$82,689	23.0% 30.5%			
Hodgeman County	\$179,642	\$176,315	-1.9%	\$38,486	\$50,010	29.9%			
Jackson County	\$1,811,552	\$2,194,739	21.2%	\$322,956	\$463,241	43.4%			
Jefferson County	\$1,216,432	\$1,464,796	20.4%	\$366,546	\$502,540	37.1%			
Jewell County	\$216,492	\$234,987	8.5%	\$75,896	\$92,286	21.6%			
Johnson County	\$175,845,671	\$180,716,285	2.8%	\$41,320,990	\$52,409,651	26.8%			
Kingman County	\$1,276,897	\$1,624,671	27.2%	\$345,969	\$467,929	35.3%			
Kiowa County	\$284,420	\$283,430	-0.3%	\$201,947	\$122,155	-39.5%			
Labette County	\$2,841,932	\$3,128,478	10.1%	\$594,643	\$816,167	37.3%			
Lane County Leavenworth County	\$216,864 \$7,674,245	\$190,485 \$8,270,412	-12.2% 7.9%	\$61,430 \$1,870,144	\$64,942 \$2,340,353	5.7% 25.1%			
Lincoln County	\$386,871	\$8,279,412 \$420,418	7.9% 8.7%	\$70,737	\$2,340,353 \$154,363	118.2%			
Linn County	\$722,693	\$802,988	11.1%	\$252,484	\$299,523	18.6%			
Logan County	\$590,489	\$584,738	-1.0%	\$116,834	\$132,968	13.8%			
Lyon County	\$4,957,803	\$5,082,019	2.5%	\$700,712	\$831,427	18.7%			
Marion County	\$1,065,194	\$1,203,277	13.0%	\$220,057	\$313,951	42.7%			
Marshall County	\$66,990	\$768,760	n/a	\$12,007	\$200,331	n/a			
Mcpherson County	\$6,970,835	\$7,228,974	3.7%	\$1,938,844	\$1,998,321	3.1%			
Meade County	\$443,705	\$440,773	-0.7%	\$112,832	\$144,100	27.7%			
Miami County	\$5,656,669	\$6,233,716	10.2%	\$1,289,035	\$1,779,358	38.0%			
Mitchell County Montgomery County	\$1,073,862 \$0	\$1,198,684 \$604	11.6% n/a	\$179,030 \$0	\$211,354 \$0	18.1% n/a			
Morris County	\$585,043	\$687,670	17.5%	\$118,412	\$197,170	66.5%			
Morton County	\$298,702	\$319,315	6.9%	\$88,026	\$106,548	21.0%			
Nemaha County	\$2,043,479	\$2,308,530	13.0%	\$454,103	\$699,027	53.9%			
Neosho County	\$4,037,158	\$4,234,420	4.9%	\$819,407	\$1,292,010	57.7%			
Norton County	\$428,072	\$438,166	2.4%	\$131,156	\$169,535	29.3%			
Osage County	\$1,099,332	\$1,216,434	10.7%	\$236,425	\$326,066	37.9%			
Osborne County	\$594,477	\$686,236	15.4%	\$144,676	\$165,503	14.4%			
Ottawa County	\$365,498	\$415,669	13.7%	\$98,982	\$230,365	132.7%			
Pawnee County	\$1,239,742	\$1,276,878	3.0%	\$215,217 \$02,225	\$317,827	47.7%			
Phillips County Pottawatomia County	\$309,130 \$5,460,036	\$315,102 \$6,236,654	1.9% 14.2%	\$92,335 \$750,828	\$95,728 \$923,400	3.7% 23.0%			
Pottawatomie County Pratt County	\$5,460,936 \$3,185,373	\$6,236,654 \$3,405,544	14.2% 6.9%	\$750,828 \$711,236	\$923,490 \$642,359	23.0% -9.7%			
Rawlins County	\$270,310	\$280,829	0.9% 3.9%	\$105,863	\$128,295	-9.7% 21.2%			
	-2.0,010	-======		2100,000		/0			

	Sales T	ax	Use Tax						
County/City	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change			
Reno County	\$10,282,893	\$10,144,750	n/a	\$2,141,337	\$2,359,117	n/a			
Republic County	\$1,132,682	\$1,161,316	2.5%	\$239,190	\$266,446	11.4%			
Rice County	\$1,192,681	\$1,133,106	-5.0%	\$493,637	\$483,490	-2.1%			
Riley County	\$8,786,867	\$8,920,626	1.5%	\$1,309,368	\$1,732,825	32.3%			
Rooks County	\$307,807	\$299,143	-2.8%	\$58,143	\$75,165	29.3%			
Russell County Saline County	\$1,735,781 \$11,403,848	\$1,602,833 \$12,725,968	-7.7% n/a	\$328,786 \$1,345,104	\$349,894 \$1,605,523	6.4% n/a			
Scott County	\$1,612,146	\$1,701,106	5.5%	\$302,683	\$415,122	37.1%			
Sedgwick County	\$94,233,523	\$97,829,294	3.8%	\$13,392,075	\$15,838,194	18.3%			
Seward County	\$4,760,744	\$5,013,215	5.3%	\$740,010	\$875,320	18.3%			
Shawnee County	\$34,012,182	\$36,173,619	6.4%	\$6,007,190	\$7,696,988	28.1%			
Sheridan County	\$476,364	\$708,232	48.7%	\$127,532	\$185,700	45.6%			
Sherman County	\$2,658,897	\$2,784,956	4.7%	\$382,566	\$450,755	17.8%			
Smith County	\$902,874 \$407,256	\$915,888	1.4%	\$188,178	\$234,638	24.7% 29.4%			
Stafford County Stanton County	\$407,256 \$249,834	\$413,151 \$253,633	1.4% 1.5%	\$79,419 \$63,312	\$102,806 \$84,779	29.4% 33.9%			
Stevens County	\$630,540	\$691,024	9.6%	\$149,764	\$207,662	38.7%			
Sumner County	\$2,519,589	\$2,291,397	-9.1%	\$574,563	\$620,686	8.0%			
Thomas County	\$3,247,135	\$3,357,367	n/a	\$601,292	\$606,652	n/a			
Trego County	\$598,277	\$431,928	n/a	\$143,776	\$91,141	n/a			
Wabaunsee County	\$641,977	\$728,555	13.5%	\$194,054	\$270,837	39.6%			
Wallace County	\$163,695	\$176,474	7.8%	\$72,674	\$101,692	39.9%			
Washington County	\$549,962	\$605,982	10.2%	\$199,706	\$293,243	46.8%			
Wichita County	\$603,484	\$695,232	15.2%	\$150,738	\$188,181	24.8%			
Wilson County Woodson County	\$0 \$235,568	\$0 \$140,806	n/a n/a	\$0 \$67,494	\$0 \$42,336	n/a n/a			
Wyandotte County	\$26,000,380	\$26,930,319	3.6%	\$5,580,853	\$6,151,952	10.2%			
Abilene	\$892,996	\$987,976	10.6%	\$134,554	\$142,213	5.7%			
Alden	\$8,267	\$8,905	7.7%	\$4,910	\$8,744	78.1%			
Alma	\$92,975	\$105,317	13.3%	\$19,683	\$29,079	47.7%			
Almena	\$10,585	\$11,880	12.2%	\$5,751	\$5,969	3.8%			
Altamont	\$69,316	\$80,080	n/a	\$27,516	\$30,407	n/a			
Altoona	\$17,837	\$18,585	4.2%	\$5,190	\$5,034	-3.0%			
Americus	\$45,038	\$31,421	-30.2%	\$8,360	\$13,024	55.8%			
Andover Anthony	\$2,005,329 \$146,004	\$2,140,550 \$140,259	6.7% -3.9%	\$387,599 \$37,675	\$538,909 \$40,956	39.0% 8.7%			
Argonia	\$140,004	\$21,299	-3.9% 11.5%	\$11,611	\$13,476	8.7% 16.1%			
Arkansas City	\$3,557,050	\$3,678,639	3.4%	\$578,101	\$690,446	19.4%			
Arma	\$81,502	\$94,797	16.3%	\$20,429	\$37,799	85.0%			
Ashland	\$88,351	\$101,767	15.2%	\$25,026	\$31,512	25.9%			
Atchison	\$1,643,274	\$1,780,398	8.3%	\$374,920	\$390,934	4.3%			
Attica	\$110,369	\$113,223	2.6%	\$26,622	\$25,223	-5.3%			
Auburn	\$140,230	\$149,851	6.9%	\$35,813	\$46,203	29.0%			
Augusta	\$2,134,374	\$2,322,316	8.8%	\$442,013	\$535,511	21.2%			
Axtell Baldwin City	\$63,792 \$482,516	\$59,725 \$506,158	-6.4% 4.9%	\$12,819 \$153,517	\$14,255 \$199,381	11.2% 29.9%			
Basehor	\$463,975	\$568,934	22.6%	\$177,310	\$260,049	46.7%			
Baxter Springs	\$675,317	\$836,445	23.9%	\$509,547	\$555,058	8.9%			
Belle Plaine	\$111,277	\$97,922	-12.0%	\$36,404	\$48,340	32.8%			
Belleville	\$173,419	\$178,102	2.7%	\$25,070	\$29,910	19.3%			
Beloit	\$789,703	\$896,975	13.6%	\$109,707	\$136,340	24.3%			
Bennington	\$28,086	\$30,708	9.3%	\$13,265	\$13,827	4.2%			
Benton	\$126,360	\$115,414	-8.7%	\$30,661	\$39,509	28.9%			
Beverly Blue Beride	\$0 \$148.204	\$617 \$182.480	n/a	\$0 \$26,522	\$150	n/a			
Blue Rapids Bonner Springs	\$148,304 \$3,455,755	\$182,480 \$3,399,111	n/a -1.6%	\$26,533 \$485,516	\$68,062 \$575,560	n/a 18.5%			
Bronson	\$11,567	\$15,125	30.8%	\$4,064	\$5,908	45.4%			
Buhler	\$69,567	\$82,156	18.1%	\$38,350	\$83,546	117.8%			
Burden	\$25,170	\$26,773	6.4%	\$7,964	\$8,221	3.2%			
Burlingame	\$62,757	\$99,298	n/a	\$13,968	\$25,855	n/a			
Burlington	\$919,186	\$938,930	2.1%	\$149,942	\$178,258	18.9%			
Burrton	\$78,354	\$85,307	8.9%	\$20,119	\$27,719	37.8%			
Caldwell	\$103,360	\$117,081	13.3%	\$32,288	\$49,652	53.8%			
Caney	\$438,275	\$470,105	n/a	\$115,805	\$244,319	n/a			
Canton	\$41,918	\$61,306 \$212,722	46.3%	\$12,665 \$27,450	\$16,526 \$56,020	30.5%			
Carbondale Cawker City	\$200,811 \$4,179	\$212,732 \$45,619	5.9% n/a	\$37,450 \$610	\$56,929 \$11,774	52.0% n/a			
Cedar Vale	\$38,591	\$40,955	6.1%	\$11,144	\$11,774 \$14,143	1/a 26.9%			
Chanute	\$2,180,776	\$2,356,328	8.0%	\$339,065	\$355,891	5.0%			
Chapman	\$101,861	\$107,149	5.2%	\$24,602	\$31,037	26.2%			
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	Sales T	ax		Use		
County/City	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change
Chase	\$12,436	\$11,782	-5.3%	\$6,951	\$8,000	15.1%
Cherokee	\$28,414	\$39,650	39.5%	\$9,906	\$14,536	46.7%
Cherryvale	\$552,131	\$596,254	8.0%	\$188,466	\$222,195	17.9%
Chetopa	\$106,101	\$125,242	18.0%	\$22,496	\$36,090	60.4%
Cimarron Claflin	\$267,307 \$20,515	\$260,732 \$24,100	-2.5% -18.0%	\$63,692 \$6,530	\$75,246 \$8,930	18.1% 36.8%
Clay Center	\$29,515 \$1,473,435	\$24,190 \$1,771,526	-18.0% 20.2%	\$6,530 \$184,133	\$8,930 \$260,334	30.8% 41.4%
Clifton	\$61,718	\$50,519	-18.1%	\$46,207	\$67,346	45.7%
Coffeyville	\$4,361,862	\$4,393,619	0.7%	\$1,029,388	\$901,888	-12.4%
Colby	\$1,280,255	\$1,278,327	-0.2%	\$177,936	\$173,694	-2.4%
Coldwater	\$240,986	\$262,196	8.8%	\$43,802	\$49,341	12.6%
Collyer	\$7,098	\$7,092	-0.1%	\$10,295	\$793	-92.3%
Colony	\$6,847	\$5,526	-19.3%	\$2,120	\$3,111	46.8%
Columbus	\$455,462	\$489,579	7.5%	\$100,971	\$136,244	34.9%
Concordia	\$1,112,692	\$1,153,093	3.6%	\$100,547	\$111,891	11.3%
Conway Springs Cottonwood Falls	\$126,746 \$97,968	\$129,872 \$94,376	2.5% -3.7%	\$54,109 \$21,076	\$38,725 \$38,427	-28.4% 82.3%
Council Grove	\$646,606	\$94,370 \$756,496	-3.7% 17.0%	\$81,541	\$123,736	82.3% 51.7%
Cunningham	\$105,828	\$57,836	-45.3%	\$20,035	\$125,750	-10.1%
Danville	\$2,105	\$2,022	-3.9%	\$883	\$2,015	128.3%
Dearing	\$28,934	\$35,709	23.4%	\$14,338	\$20,209	40.9%
Deerfield	\$92,165	\$103,069	11.8%	\$15,915	\$20,415	28.3%
Delphos	\$15,723	\$16,438	4.5%	\$5,001	\$8,134	62.6%
Derby	\$2,586,029	\$2,773,146	7.2%	\$474,717	\$518,448	9.2%
DeSoto	\$956,505	\$1,048,704	9.6%	\$612,171	\$807,169	31.9%
Dighton Dadas Citu	\$108,033	\$99,152	-8.2%	\$31,938	\$36,282	13.6%
Dodge City Douglass	\$5,151,972 \$201,727	\$5,494,943 \$149,468	6.7% n/a	\$595,487 \$63,137	\$796,384 \$63,688	33.7% n/a
Douglass	\$56,070	\$65,090	16.1%	\$8,543	\$13,040	52.6%
Easton	\$28,565	\$32,805	14.8%	\$11,336	\$14,354	26.6%
Edgerton	\$457,399	\$491,530	7.5%	\$168,511	\$231,003	37.1%
Edna	\$56,172	\$72,146	28.4%	\$16,780	\$27,312	62.8%
Edwardsville	\$646,363	\$622,371	-3.7%	\$332,407	\$373,519	12.4%
Effingham	\$26,006	\$26,829	3.2%	\$8,209	\$11,631	41.7%
El Dorado	\$2,316,685	\$2,420,334	4.5%	\$354,479	\$436,222	23.1%
Elkhart	\$171,322	\$178,789	4.4%	\$53,248	\$58,214	9.3%
Ellinwood Ellis	\$78,521 \$354,424	\$75,864 \$377,201	-3.4% 6.4%	\$14,568 \$90,792	\$17,397 \$126,972	19.4% 39.8%
Ellsworth	\$334,424 \$447,357	\$469,058	0.4% 4.9%	\$73,499	\$120,972 \$84,778	39.8% 15.3%
Elwood	\$147,445	\$116,472	-21.0%	\$73,405	\$87,308	18.9%
Emporia	\$4,441,652	\$4,592,166	3.4%	\$523,682	\$644,571	23.1%
Erie	\$143,462	\$144,860	1.0%	\$43,684	\$55,304	26.6%
Eskridge	\$2,212	\$30,223	n/a	\$696	\$11,384	n/a
Eudora	\$578,385	\$620,826	7.3%	\$194,556	\$304,486	56.5%
Eureka	\$299,380	\$534,414	n/a	\$55,168	\$135,653	n/a
Fairway	\$755,911	\$753,001	-0.4%	\$426,804	\$521,425	22.2%
Florence	\$43,523	\$55,628	27.8%	\$12,068	\$14,702	21.8%
Fontana Fort Scott	\$3,125 \$2,076,489	\$3,388 \$2,301,691	8.4% 10.8%	\$2,508 \$301,918	\$5,610 \$356,883	123.7% 18.2%
Frankfort	\$109,819	\$127,466	16.1%	\$20,422	\$31,176	52.7%
Fredonia	\$894,106	\$931,058	4.1%	\$162,221	\$204,113	25.8%
Frontenac	\$584,906	\$651,047	11.3%	\$153,508	\$172,186	12.2%
Galena	\$212,919	\$222,172	4.3%	\$119,099	\$129,788	9.0%
Garden City	\$6,875,281	\$7,396,042	7.6%	\$818,825	\$790,767	-3.4%
Gardner	\$3,768,370	\$4,255,387	12.9%	\$671,495	\$984,832	46.7%
Garnett	\$259,422	\$274,617	5.9%	\$31,762	\$45,548	43.4%
Gas	\$42,529	\$43,927	3.3%	\$8,470	\$6,921 \$0,975	-18.3%
Geneseo	\$16,039	\$17,140	6.9%	\$8,637	\$9,376	8.6%
Girard	\$263,229 \$26.341	\$290,212 \$30,787	10.3%	\$134,866	\$163,691 \$5,060	21.4%
Glade Glasco	\$26,341 \$22,273	\$30,787 \$27,043	16.9% 21.4%	\$3,022 \$5,499	\$5,060 \$7,414	67.4% 34.8%
Goddard	\$22,275 \$979,605	\$1,091,125	21.4% 11.4%	\$210,839	\$255,613	21.2%
Goodland	\$270,467	\$282,722	4.5%	\$32,312	\$39,474	22.2%
Grandview Plaza	\$100,257	\$153,361	n/a	\$28,087	\$68,875	n/a
Great Bend	\$2,560,023	\$2,698,621	5.4%	\$284,532	\$350,968	23.3%
Greensburg	\$134,062	\$139,096	3.8%	\$31,769	\$45,953	44.7%
Grinnell	\$6,873	\$7,930	15.4%	\$2,678	\$3,068	14.5%
Hardtner	\$0	\$0	n/a	\$0	\$0	n/a
Harper	\$392,708	\$387,959	-1.2%	\$59,930	\$61,204	2.1%
Hartford	\$19,226	\$22,806	18.6%	\$5,440	\$6,306	15.9%

		Sales T	ax	Use Tax						
	County/City	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change			
H	Iaven	\$70,069	\$66,799	n/a	\$11,878	\$14,923	n/a			
H	Iays	\$9,773,289	\$10,261,638	5.0%	\$1,007,259	\$1,241,843	23.3%			
	laysville	\$711,570	\$743,420	4.5%	\$306,367	\$377,550	23.2%			
	lerington	\$494,325	\$451,118	n/a	\$149,690	\$127,532	n/a			
	liawatha Kabland	\$1,115,690	\$1,169,134	4.8%	\$144,813	\$185,497	28.1%			
	lighland Iill City	\$53,311 \$221,966	\$62,488 \$236,611	17.2% 6.6%	\$19,462 \$33,108	\$21,350 \$36,094	9.7% 9.0%			
	lillsboro	\$428,353	\$478,573	11.7%	\$54,591	\$68,133	24.8%			
	loisington	\$188,795	\$185,321	-1.8%	\$45,764	\$38,449	-16.0%			
	Iolcomb	\$61,576	\$56,688	-7.9%	\$28,617	\$30,152	5.4%			
H	Iolton	\$689,138	\$785,991	14.1%	\$65,287	\$89,433	37.0%			
H	Iorton	\$277,006	\$303,244	9.5%	\$58,219	\$82,298	41.4%			
	Ioward	\$68,093	\$74,862	9.9%	\$13,252	\$18,735	41.4%			
	lugoton	\$650,211	\$718,980	10.6%	\$144,038	\$192,602	33.7%			
	lumboldt	\$165,773	\$252,629	n/a	\$65,658	\$128,205	n/a			
	Iutchinson	\$8,453,842 \$5,472,204	\$8,895,720 \$5,710,570	5.2% 4.3%	\$1,211,983	\$1,740,910	43.6% 30.5%			
	ndependence ola	\$5,473,294 \$1,316,454	\$5,710,579 \$1,397,057	4.3% 6.1%	\$699,226 \$141,000	\$912,513 \$151,388	50.5% 7.4%			
	etmore	\$131,617	\$128,429	-2.4%	\$29,593	\$38,066	28.6%			
	unction City	\$7,489,340	\$8,731,619	16.6%	\$955,628	\$1,308,423	36.9%			
	Canopolis	\$22,770	\$22,130	-2.8%	\$13,628	\$9,692	-28.9%			
K	ansas City	\$38,202,908	\$39,753,460	4.1%	\$8,033,635	\$8,879,539	10.5%			
K	ensington	\$4,082	\$45,176	n/a	\$476	\$8,308	n/a			
K	Lincaid	\$6,785	\$6,643	-2.1%	\$2,754	\$3,353	21.8%			
	Lingman	\$439,449	\$478,689	8.9%	\$76,078	\$106,713	40.3%			
	Linsley	\$152,564	\$165,055	8.2%	\$27,768	\$56,750	104.4%			
	Ciowa Creasa	\$87,420 \$240,012	\$99,703 \$255.008	14.1%	\$16,834	\$19,469 \$51,266	15.7%			
	aCrosse aCygne	\$249,012 \$294,097	\$255,098 \$327,950	2.4% 11.5%	\$38,403 \$78,489	\$51,366 \$141,476	33.8% 80.2%			
	aHarpe	\$18,167	\$17,600	-3.1%	\$6,627	\$11,023	66.3%			
	akin	\$177,492	\$186,474	5.1%	\$46,002	\$56,756	23.4%			
	ane	\$11,042	\$6,996	-36.6%	\$5,170	\$5,314	2.8%			
Ι	ansing	\$1,220,157	\$1,400,535	14.8%	\$279,443	\$370,107	32.4%			
L	arned	\$232,556	\$241,221	3.7%	\$34,889	\$49,724	42.5%			
	awrence	\$25,482,829	\$25,639,369	0.6%	\$3,321,744	\$4,114,533	23.9%			
	eavenworth	\$9,740,405	\$10,076,364	3.4%	\$1,593,083	\$1,845,152	15.8%			
	eawood ebo	\$7,927,046 \$04,282	\$7,323,170	-7.6% n/a	\$2,701,964	\$3,127,939	15.8% n/a			
	ecompton	\$94,282 \$50,844	\$203,599 \$51,285	0.9%	\$28,149 \$43,477	\$95,480 \$28,040	-35.5%			
	enexa	\$18,563,856	\$19,018,921	2.5%	\$7,468,642	\$8,744,551	17.1%			
	eon	\$29,088	\$32,634	12.2%	\$11,468	\$18,124	58.0%			
L	eonardville	\$29,939	\$26,138	-12.7%	\$7,195	\$10,394	44.5%			
Ι	eRoy	\$35,684	\$40,649	13.9%	\$8,893	\$11,565	30.1%			
L	iberal	\$5,300,310	\$5,545,328	4.6%	\$661,814	\$786,196	18.8%			
	incoln Center	\$126,728	\$131,550	3.8%	\$0	\$28,168	n/a			
	indsborg	\$453,611	\$491,249	8.3%	\$100,728	\$126,942	26.0%			
	inwood	\$36,522	\$33,085	-9.4%	\$21,703	\$24,861	14.6%			
	ittle River ogan	\$32,413 \$34,180	\$34,060 \$33,114	5.1% -3.1%	\$11,955 \$9,468	\$16,120 \$13,202	34.8% 39.4%			
	ongford	\$7,050	\$6,390	-9.4%	\$1,920	\$1,412	-26.5%			
	ouisburg	\$1,302,193	\$1,554,812	n/a	\$233,958	\$346,603	n/a			
	ucas	\$33,683	\$32,651	-3.1%	\$6,289	\$7,561	20.2%			
I	uray	\$26,657	\$30,994	16.3%	\$7,350	\$7,275	-1.0%			
L	yndon	\$207,569	\$241,748	16.5%	\$29,726	\$35,941	20.9%			
L	yons	\$390,056	\$394,090	1.0%	\$74,614	\$81,481	9.2%			
	Ianhattan	\$16,162,902	\$16,837,799	4.2%	\$1,937,820	\$2,413,067	24.5%			
	Iankato	\$75,732	\$80,987	6.9%	\$14,687	\$21,345	45.3%			
	Iaple Hill	\$22,228	\$21,658	-2.6%	\$9,426	\$13,109	39.1%			
	Iapleton Iorion	\$2,767 \$167 762	\$3,086	11.5%	\$2,373 \$28,105	\$2,333	-1.7%			
	Iarion Iarquette	\$167,763 \$33,717	\$194,437 \$39,592	15.9% 17.4%	\$28,195 \$11,448	\$37,618 \$12,212	33.4% 6.7%			
	farysville	\$1,395,206	\$1,466,484	5.1%	\$176,249	\$12,212 \$232,284	31.8%			
	layetta	\$1,393,200	\$17,973	n/a	\$9,392	\$17,668	n/a			
	layfield	\$4,513	\$4,546	0.7%	\$1,098	\$1,203	9.6%			
	IcCune	\$13,324	\$17,249	29.5%	\$9,445	\$10,509	11.3%			
	IcPherson	\$2,895,419	\$3,029,459	4.6%	\$509,056	\$606,216	19.1%			
	Ieade	\$191,831	\$201,312	4.9%	\$42,167	\$59,467	41.0%			
	Iedicine Lodge	\$226,989	\$237,498	4.6%	\$44,755	\$48,397	8.1%			
	Ielvern	\$19,558	\$23,888	22.1%	\$5,784	\$8,188	41.6%			
N	Ieriden	\$39,466	\$46,564	18.0%	\$12,266	\$15,104	23.1%			

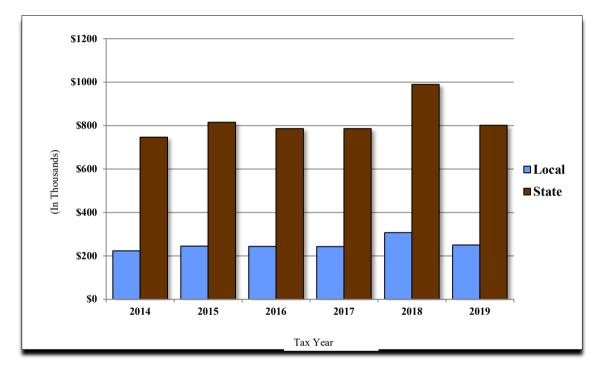
Sales Tax						
County/City	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Tax Fiscal Year 2021 (July 2020-June 2021)	Percent Change
Merriam	\$11,421,145	\$12,657,430	10.8%	\$823,609	\$1,010,088	22.6%
Miltonvale	\$51,244	\$57,648	12.5%	\$16,374	\$12,218	-25.4%
Minneapolis	\$174,181	\$195,174	12.1%	\$35,769	\$46,188	29.1%
Minneola	\$57,259	\$68,630	19.9%	\$15,105	\$21,426	41.8%
Mission	\$4,189,125	\$4,226,483	0.9%	\$1,206,695	\$1,469,942	21.8%
Mission Hills Mission Woods	\$765,997 \$33,377	\$798,977 \$39,664	4.3% 18.8%	\$305,317 \$11,367	\$442,364 \$13,757	44.9% 21.0%
Montezuma	\$309,208	\$365,073	18.1%	\$78,875	\$100,594	27.5%
Moran	\$23,319	\$27,128	16.3%	\$4,518	\$7,433	64.5%
Morland	\$9,531	\$9,075	-4.8%	\$2,187	\$2,350	7.5%
Moscow	\$32,178	\$43,663	35.7%	\$13,364	\$14,936	11.8%
Mound City	\$137,733	\$155,219	12.7%	\$20,343	\$24,232	19.1%
Mound Valley	\$8,972	\$9,926	10.6%	\$4,365	\$4,903	12.3%
Moundridge	\$219,314	\$241,460	10.1%	\$60,463	\$83,704	38.4%
Mullinville	\$19,116	\$11,471	-40.0%	\$16,250	\$15,364	-5.4%
Mulvane Neodesha	\$553,197 \$501,235	\$507,923 \$481,851	n/a n/a	\$201,878 \$139,681	\$228,344 \$164,206	n/a n/a
Neosho Rapids	\$501,235 \$7,244	\$481,851 \$5,669	-21.7%	\$4,075	\$164,296 \$4,181	2.6%
Ness City	\$299,111	\$377,042	n/a	\$55,783	\$78,233	n/a
Nickerson	\$58,610	\$58,877	0.5%	\$12,161	\$17,451	43.5%
Norton	\$522,839	\$536,794	2.7%	\$104,077	\$132,325	27.1%
Oak Hill	\$441	\$779	76.7%	\$698	\$400	-42.6%
Oakley	\$209,450	\$218,243	4.2%	\$25,562	\$33,100	29.5%
Oberlin	\$282,297	\$290,965	3.1%	\$74,600	\$94,254	26.3%
Ogden	\$72,057	\$85,894	19.2%	\$17,778	\$27,406	54.2%
Olathe	\$40,383,987	\$42,065,362	4.2%	\$5,609,276	\$8,901,168	58.7%
Olpe Onaga	\$23,208 \$73,303	\$22,604 \$76,302	-2.6% 4.1%	\$4,769 \$12,655	\$5,730 \$17,911	20.1% 41.5%
Osage City	\$499,834	\$556,955	11.4%	\$70,536	\$98,047	39.0%
Osawatomie	\$324,793	\$354,363	9.1%	\$92,136	\$117,499	27.5%
Oskaloosa	\$150,527	\$166,433	10.6%	\$32,837	\$40,424	23.1%
Oswego	\$209,518	\$239,422	14.3%	\$59,037	\$82,271	39.4%
Ottawa	\$4,161,928	\$4,445,849	6.8%	\$662,240	\$713,279	7.7%
Overbrook	\$109,249	\$106,231	-2.8%	\$21,074	\$28,648	35.9%
Overland Park	\$45,020,803	\$45,119,304	0.2%	\$10,092,255	\$11,667,970	15.6%
Oxford	\$83,636	\$55,674	-33.4%	\$22,508	\$25,174	11.8%
Ozawkie Palco	\$37,473 \$34,895	\$40,940 \$42,772	9.3% 22.6%	\$15,448 \$2,894	\$24,350 \$3,450	57.6% 19.2%
Paola	\$1,823,928	\$1,987,039	8.9%	\$2,694	\$307,525	30.6%
Parker	\$61,224	\$71,828	17.3%	\$14,081	\$15,935	13.2%
Parsons	\$2,432,803	\$2,601,346	6.9%	\$381,503	\$521,177	36.6%
Paxico	\$9,584	\$11,731	22.4%	\$5,606	\$5,023	-10.4%
Peabody	\$64,056	\$64,282	0.4%	\$20,509	\$21,402	4.4%
Perry	\$44,041	\$47,911	n/a	\$12,607	\$22,850	n/a
Phillipsburg	\$831,033	\$843,019	1.4%	\$148,836	\$166,061	11.6%
Pittsburg	\$5,526,222	\$5,995,507	8.5%	\$922,232	\$1,160,098	25.8%
Plainville	\$529,065	\$434,558	n/a	\$80,252 \$57,221	\$82,012 \$56,105	n/a
Pleasanton Pomona	\$167,881 \$156,143	\$199,393 \$160,078	18.8% 2.5%	\$57,231 \$42,796	\$56,195 \$42,703	-1.8% -0.2%
Potwin	\$17,981	\$17,973	0.0%	\$4,220	\$7,068	-0.2 <i>%</i> 67.5%
Prairie Village	\$2,519,063	\$2,601,629	3.3%	\$877,277	\$1,161,833	32.4%
Pratt	\$1,147,385	\$1,234,791	7.6%	\$151,716	\$162,138	6.9%
Pretty Prairie	\$24,710	\$30,786	n/a	\$7,407	\$19,393	n/a
Princeton	\$15,954	\$54,679	n/a	\$4,543	\$67,393	n/a
Protection	\$73,676	\$76,455	3.8%	\$16,120	\$22,312	38.4%
Randolph	\$12,425	\$15,414	24.1%	\$4,324	\$6,479	49.8%
Ransom	\$12,021	\$13,616	13.3%	\$2,093	\$2,520	20.4%
Richmond	\$11,283	\$13,497 \$00,405	19.6%	\$20,479 \$20,077	\$19,577 \$23,167	-4.4%
Riley Roeland Park	\$80,829 \$1,770,967	\$90,405 \$2,034,143	11.8% n/a	\$20,977 \$217,683	\$23,167 \$293,215	10.4% n/a
Rolla	\$38,175	\$47,170	23.6%	\$15,592	\$19,927	27.8%
Rose Hill	\$234,883	\$243,443	3.6%	\$79,798	\$115,496	44.7%
Rossville	\$98,394	\$105,233	7.0%	\$25,362	\$27,115	6.9%
Sabetha	\$460,108	\$502,683	9.3%	\$86,971	\$107,642	23.8%
Saint Francis	\$14,000	\$176,667	n/a	\$2,355	\$42,695	n/a
Saint George	\$2,909	\$59,685	n/a	\$2,486	\$42,040	n/a
Saint John	\$118,138	\$123,588	4.6%	\$20,562	\$23,524	14.4%
Saint Marys	\$279,086	\$302,791	8.5%	\$66,426	\$87,930	32.4%
Saint Paul	\$65,788 \$12,556,270	\$67,698 \$14,287,708	2.9%	\$20,363	\$21,683 \$1,670,144	6.5%
Salina	\$13,556,370	\$14,387,708	6.1%	\$1,480,739	\$1,679,144	13.4%

	Sales T	av	Use Tax				
County/City	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	
County/City	(July 2019-Julie 2020)	(July 2020-Julie 2021)	Change	(July 2019-Julie 2020)	(July 2020-Julie 2021)	Change	
Satanta	\$81,565	\$117,020	43.5%	\$28,896	\$28,644	-0.9%	
Scammon	\$14,788	\$17,515	18.4%	\$10,292	\$15,594	51.5%	
Scott City	\$303,786	\$323,828	6.6%	\$53,655	\$76,050	41.7%	
Scranton	\$32,345	\$34,081	5.4%	\$8,342	\$12,328	47.8%	
Sedan	\$153,787	\$195,685	27.2%	\$36,879	\$49,138	33.2%	
Sedgwick	\$10,604	\$139,682	n/a	\$2,330	\$42,942	n/a	
Seneca	\$619,176	\$675,300	9.1%	\$81,800	\$99,828	22.0%	
Severy	\$14,686	\$14,380	-2.1%	\$4,576	\$6,242	36.4%	
Shawnee	\$16,653,979	\$17,554,292	5.4%	\$3,620,402	\$4,789,570	32.3%	
Smith Center	\$284,442	\$285,559	0.4%	\$39,035	\$58,404	49.6%	
South Hutchinson	\$308,303	\$338,494	9.8%	\$54,973	\$98,510	79.2%	
Spivey	\$23,481	\$17,106	-27.1%	\$953	\$1,331	39.6%	
Spring Hill	\$1,067,751	\$1,227,069	14.9%	\$376,680	\$579,744	53.9%	
Stafford	\$182,434	\$192,082	5.3%	\$43,807	\$68,724	56.9%	
Sterling	\$222,693	\$243,309	9.3%	\$65,226	\$76,162	16.8%	
Stockton	\$371,237	\$399,601	7.6%	\$73,321	\$108,141	47.5%	
Strong City	\$40,814	\$45,231	10.8%	\$12,589	\$26,011	106.6%	
Sublette	\$207,924	\$204,725	-1.5%	\$47,782	\$57,343	20.0%	
Sylvia	\$3,250	\$2,638	-18.8%	\$1,124	\$1,323	17.8%	
Syracuse	\$231,579	\$225,750	-2.5%	\$46,630	\$56,567	21.3%	
Thayer	\$47,762	\$65,334	36.8%	\$18,576	\$48,248	159.7%	
Tipton	\$23,724	\$23,475	-1.0%	\$5,067	\$6,528	28.8%	
Tonganoxie	\$825,652	\$938,209	13.6%	\$286,427	\$338,338	18.1%	
Topeka	\$39,541,078	\$41,998,468	6.2%	\$6,591,224	\$8,290,723	25.8%	
Toronto	\$7,561	\$8,996	19.0%	\$1,673	\$2,952	76.5%	
Towanda	\$76,269	\$77,162	1.2%	\$41,844	\$49,972	19.4%	
Troy	\$56,873	\$63,969	12.5%	\$30,108	\$38,857	29.1%	
Udall	\$52,679	\$58,322	10.7%	\$12,675	\$20,030	58.0%	
Ulysses	\$1,308,440	\$1,277,414	-2.4%	\$373,977	\$426,559	14.1%	
Uniontown	\$14,534	\$22,550	55.2%	\$7,958	\$13,904	74.7%	
Utica	\$9,097	\$10,177	11.9%	\$1,764	\$3,302	87.1%	
Valley Center	\$0	\$39,861	n/a	\$0	\$13,069	n/a	
Valley Falls	\$218,067	\$246,151	12.9%	\$44,592	\$52,249	17.2%	
Victoria	\$66,766	\$73,821	10.6%	\$19,359	\$30,108	55.5%	
Wakeeney	\$294,175	\$283,711	-3.6%	\$57,092	\$53,208	-6.8%	
Wakefield	\$48,201	\$55,053	14.2%	\$15,364	\$21,239	38.2%	
Wamego	\$1,095,377	\$1,184,791	8.2%	\$253,883	\$313,957	23.7%	
Washington	\$167,860	\$183,786	9.5%	\$32,943	\$40,800	23.9%	
Waterville	\$80,029	\$81,267	1.5%	\$19,808	\$19,571	-1.2%	
Wathena	\$133,291	\$130,865	-1.8%	\$61,120	\$73,764	20.7%	
Waverly	\$33,724	\$50,305	n/a	\$9,468	\$17,159	n/a	
Weir	\$22,487	\$22,446	-0.2%	\$8,303	\$30,427	266.5%	
Wellington	\$2,419,250	\$2,468,768	2.0%	\$426,903	\$413,111	-3.2%	
Wellsville	\$167,353	\$257,810	n/a	\$46,074	\$84,037	n/a	
Westmoreland	\$56,349	\$59,633	5.8%	\$15,568	\$19,345	24.3%	
Westwood	\$668,636	\$662,606	-0.9%	\$116,692	\$145,219	24.4%	
Westwood Hills	\$30,420	\$32,343	6.3%	\$12,737	\$23,865	87.4%	
White Cloud	\$0	\$286	n/a	\$0	\$216	n/a	
Whitewater	\$24,851	\$25,358	2.0%	\$5,049	\$7,424	47.0%	
Willard	\$2,418	\$1,515	-37.3%	\$927	\$1,381	49.1%	
Williamsburg	\$17,266	\$18,390	6.5%	\$7,556	\$7,158	-5.3%	
Wilmore	\$2,423	\$3,305	36.4%	\$1,290	\$1,707	32.4%	
Wilson	\$61,113	\$61,522	0.7%	\$11,891	\$16,041	34.9%	
Winchester	\$13,860	\$15,000	8.2%	\$4,412	\$5,348	21.2%	
Winfield	\$2,714,794	\$3,293,338	n/a	\$438,798	\$717,400	n/a	
Yates Center	\$301,352	\$329,583	9.4%	\$71,159	\$97,318	36.8%	
Horsethief Reservior	\$2,232,292	\$2,377,887	6.5%	\$337,141	\$392,565	16.4%	
Statewide	\$994,907,463	\$1,044,098,278	4.9%	\$192,884,056	\$238,379,880	23.6%	
Washburn U. (in Shawn	\$19,208,520	\$20,435,092	6.4%	\$3,385,532	\$4,342,937	28.3%	

#### Kansas Local and State Use Tax Reported on K-40

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

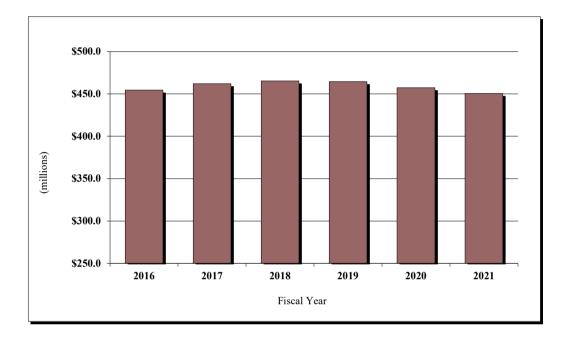
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



Tax <u>Year</u>	Number <u>Filers</u>	Amount Collected Local Use Tax	Amount Collected State Use Tax	Amount Collected <u>Total</u>	Percent <u>Change</u>
2014	20,855	\$223,069	\$746,738	\$969,807	-5.6%
2015	20,082	\$245,103	\$815,076	\$1,060,179	9.3%
2016	19,714	\$243,665	\$785,770	\$1,029,435	-2.9%
2017	19,401	\$242,851	\$786,054	\$1,028,905	-0.1%
2018	20,686	\$307,074	\$990,100	\$1,297,174	26.1%
2019	17,785	\$249,756	\$801,664	\$1,051,420	-18.9%

## **Motor Fuel Tax Gross Collections**

Motor Fuel Tax Gross Collections decreased by 1.5% compared to the prior fiscal year.



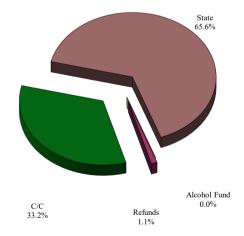
Fiscal <u>Year</u>	Gross <u>Collections</u>	Percent <u>Change</u>
2016	\$454,541,649	2.5%
2017	\$462,115,871	1.7%
2018	\$465,235,307	0.7%
2019	\$464,448,938	-0.2%
2020	\$457,330,447	-1.5%
2021	\$450,570,368	-1.5%

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

Motor Fuel by Fuel Type			-
	Fiscal Year 2020	Fiscal Year 2021	Percent Change
Regular and E-85	\$319,033,000	\$309,098,326	(3.1%)
Special (Diesel) Fuel	\$126,952,212	\$129,460,450	2.0%
LP Gas Fuel	\$2,137,766	\$2,188,410	2.4%
Interstate Motor Fuel	\$8,941,707	\$9,502,294	6.3%
Motor Carrier Trip Permits	<u>\$265,762</u>	<u>\$320,888</u>	20.7%
Total (Gross)	\$457,330,447	\$450,570,368	(1.5%)

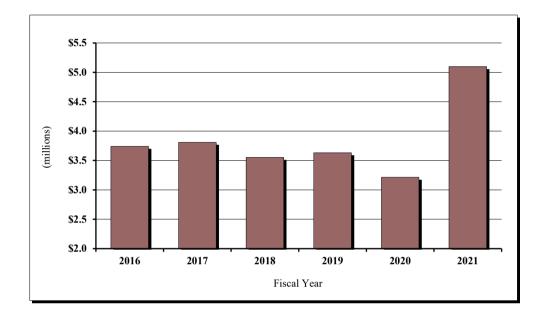
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$295,659,518
Special City/County Highway Fund	\$149,812,106
Alcohol Producers' Incentive Fund	\$0
Refund Fund	<u>\$5,098,744</u>
Total	\$450,570,368



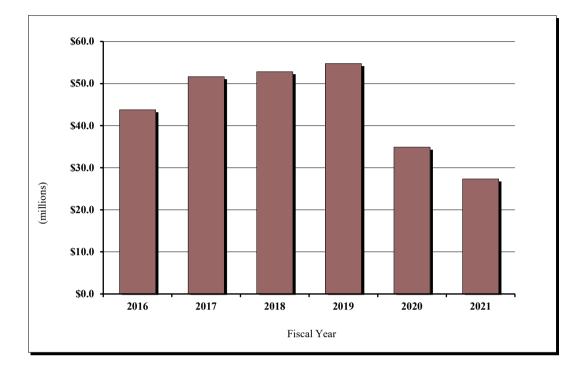
## **Motor Fuel Refund Amounts**

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.



Fiscal <u>Year</u>	Amount <u>Refunded</u>	Percent <u>Change</u>
2016	\$3,742,071	(0.7%)
2017	\$3,808,017	1.8%
2018	\$3,552,733	-6.7%
2019	\$3,631,958	2.2%
2020	\$3,215,735	-11.5%
2021	\$5,098,744	58.6%

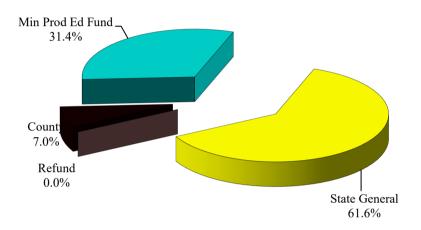
## Gross (before Refunds) Mineral Tax Collections by Product



Fiscal <u>Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	Total Percent <u>Change</u>
2016	\$32,512,447	\$11,258,427	\$43,770,874	-64.0%
2017	\$33,817,534	\$17,822,876	\$51,640,410	18.0%
2018	\$36,157,669	\$16,661,872	\$52,819,541	2.3%
2019	\$40,827,697	\$13,934,559	\$54,762,256	3.7%
2020	\$31,258,274	\$3,633,354	\$34,891,628	-36.3%
2021	\$21,120,616	\$6,209,854	\$27,330,470	-21.7%

#### **Mineral Tax Distributions by Product and Fund**

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



Mineral Tax Distribution to Funds, Fiscal Year 2021

Product <u>Type</u>	State General <u>Fund</u>	Refund <u>Fund</u>	Special County Mineral Tax Production <u>Fund</u>	Mineral Production Education <u>Fund</u>
Oil	\$12,928,244	\$0	\$1,478,443	
Natural Gas	\$3,912,713	\$0	\$434,690	
Total	\$16,840,957	\$0	\$1,913,133	\$8,576,380

Gross Total All Funds

\$27,330,470

## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2020

Calendar Year 2020: January 2020 through December 2020

		Number		Number		Number
<u>Rank</u>	<u>County</u>	Barrels	Rank County	<b>Barrels</b>	Rank County	Barrels
1	ELLIS	2,192,395	41 COFFEY	201,120	81 HAMILTON	12,134
2	HASKELL	2,031,723	42 PAWNEE	176,325	82 RILEY	12,022
3	FINNEY	1,473,945	43 SHERIDAN	172,042	83 JEFFERSON	6,615
4	BARTON	1,386,391	44 MIAMI	171,584	84 GEARY	6,415
5	ROOKS	1,351,265	45 DECATUR	169,009	85 BROWN	6,047
6	RUSSELL	1,315,125	46 WICHITA	158,520	86 LABETTE	4,338
7	NESS	1,195,988	47 MEADE	156,943	87 DICKINSON	4,290
8	STAFFORD	910,712	48 RUSH	155,530	88 CLAY	2,671
9	GRAHAM	719,991	49 COMANCHE	155,280	89 OSAGE	1,275
10	BUTLER	684,225	50 NORTON	148,266	90 JACKSON	1,130
11	TREGO	647,529	51 CHAUTAUQUA	143,222	91 SMITH	0
12	THOMAS	563,904	52 CLARK	139,207	92 JEWELL	0
13	LOGAN	563,870	53 ANDERSON	120,498	93 MITCHELL	0
14	BARBER	546,734	54 EDWARDS	118,531	94 LINCOLN	0
15	LANE	541,742	55 STANTON	108,782	95 REPUBLIC	0
16	GOVE	519,799	56 OSBORNE	108,777	96 CLOUD	0
17	COWLEY	502,245	57 JOHNSON	107,715	97 OTTAWA	0
18	RICE	500,394	58 FRANKLIN	104,469	98 WASHINGTON	0
19	SCOTT	435,916	59 SEDGWICK	98,374	99 MARSHALL	0
20	HODGEMAN	425,378	60 MARION	94,496	100 POTTAWATOMIE	0
21	WOODSON	424,754	61 GRAY	91,801	101 SHAWNEE	0
22	RENO	414,089	62 WALLACE	87,068	102 DONIPHAN	0
23	FORD	383,409	63 HARVEY	86,595	103 ATCHISON	0
24	KEARNY	341,181	64 GREELEY	84,525	104 WYANDOTTE	0
25	PRATT	334,315	65 WILSON	77,122	105 CHEROKEE	0
26	HARPER	321,407	66 LINN	70,412		
27	GREENWOOD	317,586	67 LYON	59,549		
28	SUMNER	311,160	68 MONTGOMERY	55,989		
29	KINGMAN	310,352	69 BOURBON	52,616		
30	RAWLINS	298,639	70 SALINE	48,075	TOTAL BARRELS OIL	28,259,803
31	CHEYENNE	278,588	71 ELK	47,486		
32	MCPHERSON	275,804	72 MORRIS	38,814		
33	SEWARD	275,332	73 LEAVENWORTH	37,729		
34	MORTON	264,327	74 NEMAHA	35,159	Counties producing	
35	STEVENS	229,860	75 SHERMAN	34,273	over 1 million barrels	10,946,832
36	KIOWA	229,683	76 DOUGLAS	26,881	Percent Total	38.7%
37	GRANT	227,630	77 CHASE	26,094		
38	ELLSWORTH	210,097	78 NEOSHO	25,425		
39	PHILLIPS	205,270	79 WABAUNSEE	22,892		
40	ALLEN	204,426	80 CRAWFORD	18,494		

#### **Oil Production, Calendar Year 2020**

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2020. 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 2.2 million barrels, was the top producer. There were 7 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 10.9 million barrels was 38.7% of the statewide total production of 28.3 million barrels. Details of this map are contained in page 55 of this report.

Legend: Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)

#31 279 Cheyen	ine I	#30 299 Rawlins	#45 169 Decatur	#50 148 Norton	#39 205 Phillips	Smith	Jewell	Republic	Washi	ngton Mars	#74 35 Shall Nemal	#85 6 Brown		رىكى
#75 34 Sherma		#12 564 homas	#43 172 Sheridan	#9 720 Graham	#5 1,351 Rooks	#56 109 Osborne	Mitchell	Cloud	#88 3 Clay	#82 Po 12 Riley		1 Jackson	tchison #83 7 fferson Leav	venworthry
#62 87 Wallace	#1 56 Log	4	#16 520 Gove	#11 648 Trego	#1 2,192 Ellis	#6 1,315 Russell	Lincoln #38	Ottawa #70 48 Saline	#87 4 Dickin	#72	#79 23 Wabaunsee	Shawnee #89	#76 27 Douglas	Wyandotte #57 108 Johnson
#64 85 Greeley	#46 159 Wichita	#19 436 Scott	#15 542 Lane	#7 1,196 Ness	#48 156 Rush	#4 1,386 Barton	210 Ellsworth #18 500	#32 276 McPherson	#6 94 Mar		#67 60 Lyon	1 Osage	#58 104 <u>Franklin</u> #53	#44 172 <u>Miami</u> #66
#81 12 Hamilton	#24 341 Kearny	#3 1,474 Finney		#20 425 Hodgeman	#42 176 Pawnee #54 119	#8 911 Stafford	Rice #22 414 Reno	 	7	Chas	#27 318	#41 201 Coffey #21 425 Woodson	120 Anderson #40 204 Allen	70 Linn #69 53
#55 109 Stanton	#37 228 Grant	#2 2,032 Haskell	#61 92 Gray	#23 383 Ford	Edwards #36 230 Kiowa	#25 334 Pratt	#29 310 Kingman	#59 98 Sedgw		#10 684 Butler	Greenwood #71 47	#65 77 Wilson	#78 25 Neosho	Burbon #80 18 Crawford
#34 264 Morton	#35 230 Stevens	#33 278 Seward	#47 157 Meade	#52 139 Clark	#49 155 Comanche	#14 547 Barber	#26 321 Harper	#28 321 Sumn		#17 502 Cowley	Elk #51 143 Chautauqua	#68 56 Montgomery	#86 4 Labette	Cherokee

## Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2020

Calendar Year 2020: January, 2020 through December, 2020

<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>	Rank	County	<u>MCF</u>
	STEVENS	24,324,370		CHAUTAUQUA	58,868		MIAMI	0
	GRANT	20,578,337		JOHNSON	48,228		MITCHELL	0
3	KEARNY	17,381,837	43	WICHITA	37,411	83	MORRIS	0
4	HASKELL	10,636,355		CHASE	29,961	84	NEMAHA	0
5	BARBER	10,231,078	45	MCPHERSON	22,585	85	NORTON	0
6	MORTON	10,019,288	46	NESS	18,633	86	OSAGE	0
7	FINNEY	9,925,900	47	SEDGWICK	16,390	87	OSBORNE	0
8	HARPER	9,430,718	48	COWLEY	2,508	88	OTTAWA	0
9	STANTON	8,520,339	49	WOODSON	608	89	PHILLIPS	0
10	SEWARD	7,453,973	50	ANDERSON	0	90	POTTAWATOMIE	0
11	NEOSHO	4,567,086	51	ATCHISON	0	91	RAWLINS	0
12	WILSON	4,052,783	52	BOURBON	0	92	REPUBLIC	0
13	MONTGOMERY	3,781,603	53	BROWN	0	93	RILEY	0
14	KINGMAN	3,715,839	54	BUTLER	0	94	ROOKS	0
15	HAMILTON	2,378,633	55	CHEROKEE	0	95	RUSSELL	0
16	COMANCHE	2,229,811	56	CLAY	0	96	SALINE	0
17	MEADE	2,000,874	57	CLOUD	0	97	SHAWNEE	0
18	LABETTE	1,812,798	58	COFFEY	0	98	SHERIDAN	0
19	KIOWA	1,667,203	59	CRAWFORD	0	99	SMITH	0
20	CHEYENNE	1,418,537	60	DECATUR	0	100	THOMAS	0
21	FORD	984,846	61	DICKINSON	0	101	TREGO	0
22	CLARK	978,557	62	DONIPHAN	0	102	WABAUNSEE	0
23	SHERMAN	705,576	63	DOUGLAS	0	103	WALLACE	0
24	RENO	691,907	64	ELK	0	104	WASHINGTON	0
25	SUMNER	636,479	65	ELLIS	0	105	WYANDOTTE	0
26	HODGEMAN	596,951	66	FRANKLIN	0			
27	EDWARDS	576,865	67	GEARY	0			
28	PRATT	417,536	68	GOVE	0		TOTAL MCF GAS	164,223,676
29	PAWNEE	406,870	69	GRAHAM	0			
30	GRAY	357,746	70	GREENWOOD	0			
31	RUSH	320,636	71	JACKSON	0			
32	GREELEY	239,205	72	JEFFERSON	0			
33	BARTON	167,059	73	JEWELL	0	Counties	s producing	
34	STAFFORD	153,710	74	LANE	0	over 10	million MCF	93,171,265
35	HARVEY	134,371	75	LEAVENWORTH	0		Percent Total	56.7%
36	ALLEN	131,597	76	LINCOLN	0			
	MARION	112,069		LINN	0			
	RICE	107,701	78	LOGAN	0			
	ELLSWORTH	73,067		LYON	0			
	SCOTT	68,374		MARSHALL	0			

#### Gas Production, Calendar Year 2020

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2020.

Forty-nine of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 24.3 million MCF. There were 6 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 93.2 million MCF was 56.7 percent of the statewide total production of 164.2 million MCF. Details of this map are in contained in page 57 of this report.

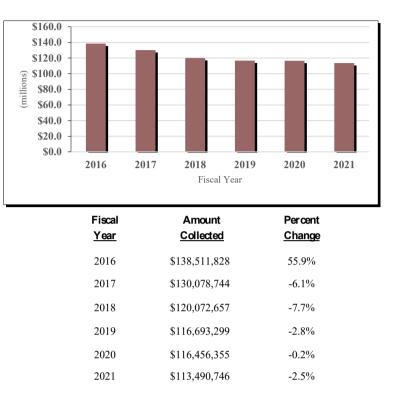
Legend: Counties Producing Over 10,000,000 MCF

Rank and MCF

#20 1,419 Cheyen		Rawlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washing	ton Mar	shall Nemal	ha Brown		ر مى
#23 706 Sherma	1n   T]	homas	Sheridan	Graham	Rooks	Osborne	Mitchell	Cloud	Clay	Riley	ttawatomie J	ackson Je	Atchison Le	avenyorth
Wallace	Log	an	Gove	Trego	Ellis	Russell	Lincoln #39	Ottawa	Dickinso	Geary	Wabaunsee	Shawnee	Douglas	<b></b>
#32 239 Greeley	#43 37 Wichita	#40 68 Scott	Lane	#46 19 Ness	#31 321 Rush	#33 167 Barton	73 Ellsworth #38 108	#45 23 McPherson	#37 112 Mario		Lyon	Osage	Franklin	Miami
#15 2,379	#3 17,382	#7 9,926		#26 597 Hodgeman	#29 407 Pawnee	#34	Rice #24	     #3   13		Chas	se	Coffey #49	Anderson #36	Linn
Hamilton 	Kearny	Finney	#30 358	#21 985	#27 577 Edwards	Stafford	692 Reno	Har #47			Greenwood	1 Woodson	112 Allen	Bourbon
#9 8,520 Stanton	#2 20,578 Grant	#4 10,636 Haskell	Gray	Ford	#19 1,667 Kiowa	#28 418 Pratt	#14 3,716 Kingmar	16 Sedgw	ick	Butler		#12 4,053 Wilson	#11 4,657 Neosho	Crawford
#6 10,019 Morton	#1 24,324 Stevens	#10 7,454 Seward	#17 2,001 Meade	#22 979 Clark	#16 2,230 Comanche	#5 10,231 Barber	#8 9,431 Harper	#25 636 Sumr	;	#48 3 Cowley	Elk #41 59 Chautauqua	#13 3,782 Montgomer	#18 1,813 Labette	Cherokee

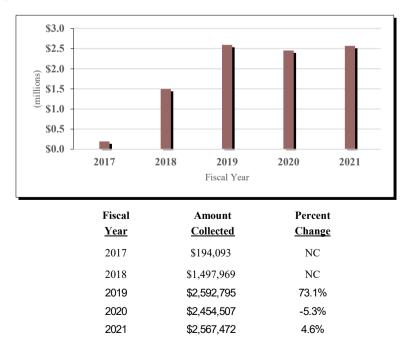
#### Cigarette Tax Collections to State General Fund after Refunds

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

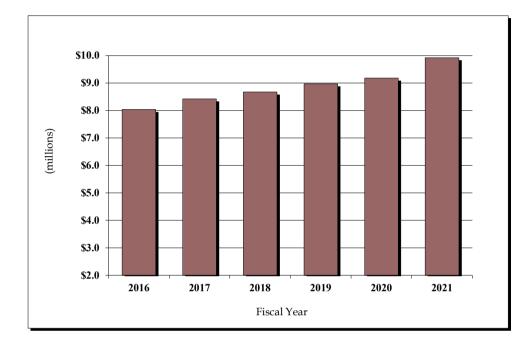


#### Electronic Cigarette Tax Collections to State General Fund after Refunds

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



## **Tobacco Products Tax to State General Fund after Refunds**

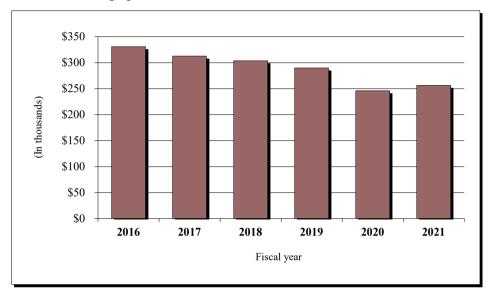


The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2016	\$8,040,450	7.5%
2017	\$8,424,853	4.8%
2018	\$8,675,930	3.0%
2019	\$8,968,280	3.4%
2020	\$9,179,758	2.4%
2021	\$9,918,689	8.0%

## **Bingo Enforcement Tax Gross Collections**

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

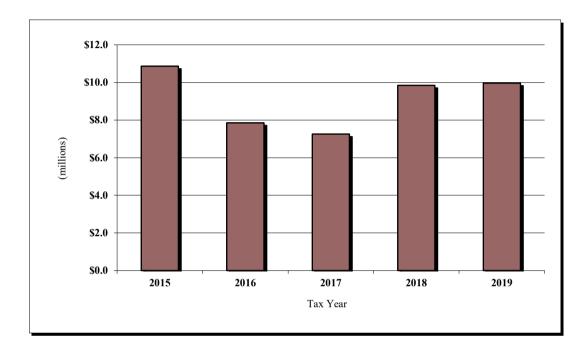


Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2016	\$330,638	3.2%
2017	\$312,635	-5.4%
2018	\$303,702	-2.9%
2019	\$289,685	-4.6%
2020	\$245,852	-15.1%
2021	\$256,056	4.2%

## Food Sales Income Tax Credit

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

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

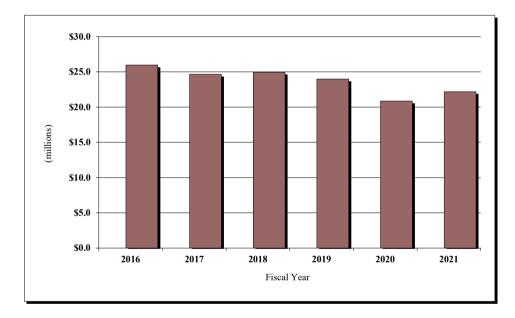


<u>Tax Year</u>	Number of <u>Claims Allowed</u>	Amount Paid	Percent <u>Change</u>
2015	83,952	\$10,866,548	-23.6%
2016	52,776	\$7,855,278	-27.7%
2017	52,866	\$7,252,993	-7.7%
2018	70,090	\$9,847,101	35.8%
2019	69,307	\$9,966,464	1.2%

#### **Homestead Property Tax Refunds**

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. *(Effective Tax Year 2013, renters will no longer qualify for this refund.)*. In Tax Year 2019, the maximum refund was \$700 and the maximum household income was \$35,700. In Tax Year 2020, the maximum refund was \$700 and the maximum household income was \$36,300.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax Year 2019, the maximum household income was \$20,300. In Tax Year 2020, the maximum household income was \$20,700. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported year, the Kansas Department of Revenue issued \$7,479,251 in SAFE SENIOR refunds to 5,951 homeowners. This is reported as a portion of the total homestead refunds issued.



Fiscal <u>Year</u>	Number of <u>Claims Allowed</u>	Amount <u>Paid</u>	Percent <u>Change</u>
2016	76,202	\$25,968,021	12.7%
2017	79,737	\$24,650,622	-5.1%
2018	83,155	\$24,947,721	1.2%
2019	73,302	\$23,993,836	-3.8%
2020	63,526	\$20,853,160	-13.1%
2021	68,264	\$22,193,094	6.4%

## Homestead Refunds by County - Tax Year 2019 Returns Processed in Calendar Year 2020

Alter         S217,167         S313         S14,640         S18,666         S1,059         45%         OP4         12,199         OP4           Anderson         S110,253         S345         S14,570         S18,000         41%         S17         41,471         414           Imather         S50,076         S219         S14,422         S18,000         S10,00         44%         1,09         44,53         95           Barlon         S22,67,0         S219         S14,422         S18,000         S10,00         44,64         1,09         25,653         44%           Barlon         S22,67,0         S22,77         S12,975         S18,462         S78.8         45%         31         51,205         314,62         S12,475         S16,00         S16,00         37%         1,266         66,02         24%           Chantorga         S58,015         S113         S12,475         S16,38         S16         49%         12         2,66         4%           Chantorga         S10,695         S171         S12,495         S10,696         S10,496         12         2,66         4%           Chantorga         S12,397         S14,433         S12,496         S12,499         12         <	<u>County</u>	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Anderson         \$110.255         \$345         \$14,500         \$11,629         \$446         \$466         \$166,75         \$359         \$359         \$359         \$359         \$359         \$359         \$359         \$359         \$359         \$359         \$359         \$359         \$359         \$359         \$359         \$350         \$31,006         \$446         \$160         \$475         \$466           Bauber         \$356,005         \$329         \$31,422         \$350,005         \$1,606         \$449         \$69         \$42,25         \$56           Bauber         \$366,024         \$339         \$31,425         \$31,226         \$1,111         378         \$108         \$6,6692         \$25,5           Bauber         \$353,075         \$328         \$31,442         \$31,268         \$11,111         378         \$108         \$2,20         \$16,66           Chark         \$353,500         \$316,43         \$11,264         \$11,606         \$476         \$32,80         \$12,667         \$11,496         \$496         \$34         \$80,20         \$46         \$166,502         \$166         \$166,502         \$166         \$166,502         \$166         \$166,502         \$166         \$166,502         \$166         \$166,502         \$166,5	Allen	\$217 167	\$313	\$14.040	\$18.666	\$1.029	45%	694	12 399	6%
Alchismin         516,859         5302         51,523         51,8608         51,000         44%         47%         46,015         93%           Barton         5280,670         5302         51,523         51,8608         51,001         40%         1,016         46%         45,333         51,523         51,8608         51,006         44%         699         14,433         55%           Barom         522,657         52,07         51,295         51,8409         51,001         75%         146         66,692         75%           Char         556,077         522,85         51,440         51,0										
Bathor         556,005         5316         514,622         518,001         51,004         40%         160         4.358         4%           Baushon         521,85,44         5113         513,967         \$15,006         \$1,006         44%         609         14,435         5%           Butler         5564,234         5339         \$14,675         \$217         \$51,495         \$1111         37%         1,666         66,992         2%           Chanse         \$53,075         \$218         \$14,455         \$12,265         \$1111         35%         188         \$576         \$677         \$136         \$14,868         \$14,145         \$138         \$256         \$676         \$136         \$676         \$136         \$136         \$136         \$136         \$146         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$146         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136         \$136 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
Boarbon         \$21,85,44         \$31,31         \$31,295         \$31,642         \$54,854         44%         09         14,455         5%           Baller         \$554,294         \$323         \$14,253         \$224,497         \$15,603         37%         1.666         66,992         2%           Characa         \$55,615         \$313         \$12,855         \$17,433         \$84,845         \$225         187         3,230         6%           Cherwise         \$53,048         \$50,048         \$12,660         \$17,431         \$848         49%         801         16,661         4%           Clark         \$255,053         \$530         \$12,680         \$17,431         \$848         49%         62         1.968         3%           Clark         \$255,053         \$530         \$12,680         \$15,099         39%         417         8,612         3%           Clark         \$157,097         \$214         \$12,697         \$316,097         \$344         8,129         39%         147         \$3,6107         \$364         3%         1217         \$3,710         %         1460         4451         \$36,007         \$364         3%         136         34628         3%         136	Barber						46%	186		4%
Brown         \$92,367         \$12,97         \$12,853         \$18,462         \$768         49%         311         9.482         3%           Chase         \$50,795         \$235         \$14,739         \$22,049         \$1,110         3%         1.1666         6.0992         2%           Chase         \$23,377         \$314         \$12,037         \$14,033         \$17,433         \$848         49%         810         10,681         4%           Checkee         \$23,397         \$314         \$12,008         \$17,454         \$12,049         50%         125         2,600         5%           Clay         \$10,053         \$317         \$314,080         \$17,454         \$12,049         50%         3%         47%         54         52,50         5%         5%         16%         3%         47%         54         52,50         5%         5%         16%         3%         45%	Barton	\$296,670	\$291	\$14,422		\$1,304	40%	1,019	25,658	4%
Buller         554,294         S130         S12,499         S12,693         S79.4         L666         65,992         2%           Chousauqua         S58,615         S13         S12,837         S12,839         S39,437         S14,843         S20,278         S19,993         394,         41,43         8,022         445,         Config         S13,337         S12,837         S12,837         S14,839         S12,337         S14,435         S20,338         S12,337         S14,436         S12,337         S14,436         S12,337         S14,435         S20,337         S14,145         S20,337         S14,145         S20,337         S14,145         S20,337         S14,145         S23,378         S14,14	Bourbon	\$218,544	\$313	\$13,987	\$19,086	\$1,066	44%	699	14,435	5%
	Brown	\$92,367		\$12,955	\$18,462			311		
Chartscop         \$38,615         \$313         \$12,837         \$16,388         \$746         \$2%         \$187         3.2.00         0%           Cherokee         \$50,048         \$10,048         \$17,433         \$818         \$10,949         \$0%         \$12,809         \$0%         \$62         2,600         5%           Clark         \$12,509         \$18,009         \$0%5         \$67%         \$61,96         \$67%         \$62,97%         \$63,4         \$8,625         \$4%           Cload         \$11,749         \$282,5         \$13,569         \$20,278         \$11,094         \$9%         \$417         \$8,642         \$4%           Confey         \$37,086         \$254         \$12,521         \$20,317         \$10,64         \$7%         \$74         \$1,489         \$4%           Convoird         \$355,107         \$300         \$14,703         \$20,018         \$12,29         \$9%         \$11,186         \$4,628         \$9%         \$9%         \$12,81         \$16,908         \$942         \$47%         \$12,87         \$3,875         \$36,50         \$902         \$245         \$14,649         \$20,909         \$9%         \$11,816         \$48,65         \$9%         \$12,175         \$2,760         \$16         \$22,50								,		
Chevenie         \$251.397         \$31.44         \$12.603         \$17.433         \$81.8         49%         P01         19.681         4%           Clark         \$23.530         \$33.00         \$13.408         \$17.444         \$10.495         \$0%         12.5         2.600         \$%           Clav         \$10.676         \$11.463         \$12.469         \$11.96         40%         34         \$8.025         4%           Cloval         \$11.7.492         \$28.2         \$13.899         \$30.199         39%         442         \$8.158         4%           Cormarche         \$19.896         \$28.9         \$12.747         \$20.317         \$1.654         37%         7         1.186         34.628         3%           Constrof         \$35.029         \$29.4         \$12.313         \$18.498         \$14.29         47%         1.73         3.78         44.628         3%           Declarian         \$260.954         \$347         \$13.618         \$30.208         \$842         47%         1.78         4.628         4%           Doughan         \$260.954         \$347         \$13.641         \$12.72         \$2.100         32%         1.18.6         4%         2.700         4%										
Cheyman\$30,048\$400\$13,048\$17,454\$1,04950% $123$ $2200$ 5%Clav\$106,035\$317\$14,663\$18,076\$11,0940%6.21.9633%Cland\$11,742\$282\$13,809\$20,278\$11,0939%4178.6425%Coffey\$87,030\$22.44\$15,201\$20,317\$19,6437%748.6423%Convarche\$19,896\$260\$12,747\$20,317\$10,5437%741.6604%Cowley\$356,107\$300\$14,763\$20,018\$12,9939%1.18634,6283%Deatur\$30,317\$288\$14,004\$19,561\$90242%1.21738,7303%Deatur\$30,317\$288\$13,610\$20,228\$12,9937%75118,2664%Denjpian\$502,138\$37,84\$13,631\$20,228\$14,27\$21,0042%1.5627,4063%Lidwards\$33,86\$326\$13,211\$14,968\$790\$1%1.042,7074%Filk\$550,028\$328\$14,478\$20,925\$1,47235%1042,7074%Finey\$24,6122\$397\$13,247\$21,82735%1044%2,304%Finey\$24,6122\$377\$16,3126\$17,885\$31645%1042,5033%Fik\$550,60\$327\$13,345\$20,048 </td <td>*</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	*									
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Donghan         \$62,263         \$254         \$14,627         \$20,068         \$865         39%         245         7,496         3%           Douglas         \$590,188         \$33,856         \$326         \$13,251         \$16,668         \$790         \$1%         104         2,750         4%           Elk         \$56,280         \$322         \$13,647         \$17,250         \$881         \$22%         171         2,307         7%           Ellis         \$26,0202         \$322         \$14,478         \$20,225         \$1,472         35%         60,34         4%           Finney         \$246,122         \$307         \$13,594         \$20,060         \$14,525         36%         60,33         30,904         1%           Ford         \$157,554         \$340         \$14,274         \$19,973         \$1,579         40%         33,094         1%           Gave         \$27,983         \$272         \$14,849         \$21,321         \$1,076         34%         103         \$2,621         4%           Granh         \$39,864         \$300         \$14,849         \$2,226         \$1,404         44%         145         \$2,88           Granh         \$39,864         \$300         \$	Decatur									
Douglas         \$590,188         \$13761         \$21,427         \$2,100         \$12%         1,562         12,230         1%           Edwards         \$53,856         \$326         \$13,251         \$16,968         \$790         \$1%         104         2,750         4%           Ells         \$56,280         \$329         \$13,647         \$17,250         \$851         52%         171         2,507         7%           Ellis         \$260,928         \$328         \$14,478         \$20,925         \$1,472         35%         796         28,671         3%           Finney         \$246,122         \$397         \$13,954         \$20,608         \$1,825         36%         620         35,917         2%           Ford         \$137,554         \$340         \$14,274         \$19,973         \$1,533         39%         803         25,703         3%           Geary         \$132,178         \$365         \$11,644         \$20,498         \$1,613         34%         103         2,621         4%           Grand         \$33,084         \$300         \$14,548         \$18,870         \$1,046         44%         145         2,389         6%           Grand         \$33,044         \$30	Dickinson	\$260,954	\$347	\$13,631	\$20,328	\$1,279	37%	751	18,266	4%
Edwards         \$33,856         \$326         \$13,251         \$16,968         \$790         \$1%         104         2,270         4%           Elk         \$56,280         \$329         \$13,647         \$17,250         \$851         53%         171         2,807         7%           Ells         \$26,0928         \$328         \$14,478         \$20,925         \$1,472         35%         796         \$28,671         3%           Ellsworth         \$73,657         \$316         \$13,126         \$17,885         \$910         48%         \$23         6,034         4%           Finney         \$246,122         \$397         \$13,594         \$20,0608         \$1,825         36%         620         \$25,917         2%           Ford         \$157,554         \$340         \$14,274         \$19,973         \$1,533         39%         803         25,703         3%           Gave         \$27,983         \$27,2         \$14,849         \$21,178         \$13,30         2,621         4%           Grant         \$39,864         \$300         \$14,508         \$19,846         \$1,044         44%         145         2,849         2,86           Grant         \$39,864         \$300         \$14	Doniphan	\$62,263	\$254	\$14,627	\$20,068	\$865	39%	245	7,496	3%
Elk         S56,280         \$329         \$13,647         \$17,250         \$851         \$22%         171         2.507         7%           Ells         \$260,928         \$328         \$14,478         \$20,925         \$1,472         35%         796         28,671         3%           Ellsworth         \$73,657         \$310         \$113,126         \$17,885         \$910         48%         23         6,034         4%           Finney         \$244,122         \$397         \$13,294         \$20,608         \$1,825         36%         620         35,917         2%           Frankin         \$312,601         \$389         \$15,177         \$19,973         \$1,681         37%         499         32,218         2%           Gorve         \$27,983         \$272         \$14,849         \$21,2121         \$1,076         34%         103         2,621         4%           Grant         \$39,864         \$300         \$14,508         \$19,846         \$1,046         40%         133         7,077         2%           Gray         \$36,957         \$321         \$16,486         \$20,226         \$1,640         39%         481         \$1,496         4%           Greenwood         \$96,	Douglas	\$590,188			\$21,427		32%	1,562		1%
Ellis         \$230,928         \$328         \$14,478         \$20,925         \$1,472         35%         796         28,671         3%           Ellsworth         \$73,657         \$316         \$13,126         \$17,885         \$910         48%         233         6,034         4%           Ford         \$157,554         \$340         \$14,274         \$19,973         \$1,573         30%         603         25,703         3%           Geary         \$182,178         \$365         \$11,684         \$20,498         \$1,681         37%         499         32,218         2%           Gove         \$27,983         \$272         \$14,849         \$21,321         \$1,044         44%         103         2,621         4%           Grant         \$39,864         \$300         \$14,508         \$19,846         \$1,044         44%         113         7,077         2%           Grant         \$39,864         \$300         \$14,508         \$19,846         \$1,044         44%         145         2,389         6%           Grant         \$39,864         \$300         \$13,305         \$1,640         39%         113         51,542         2%           Gravelsy         \$20,087         \$418 </td <td></td> <td>\$33,856</td> <td></td> <td></td> <td>\$16,968</td> <td></td> <td></td> <td></td> <td></td> <td></td>		\$33,856			\$16,968					
Ellsworth\$72,657\$316\$13,126\$17,885\$91048%233 $6.034$ 4%Finney\$246,122\$397\$13,954\$20,608\$1,82536%62035,9172%Ford\$15,754\$340\$14,274\$19,973\$1,57940%46333,0941%Franklin\$312,601\$389\$15,177\$19,782\$1,53339%80325,7033%Gove\$27,983\$272\$14,849\$21,321\$1,07634%1032,6214%Graham\$41,336\$285\$13,396\$18,870\$1,04444%1452,3896%Grant\$39,864\$300\$14,408\$19,846\$1,04640%1137,0772%Greeley\$20,087\$311\$16,486\$20,226\$1,64039%1155,9542%Greeley\$20,087\$418\$14,541\$18,706\$47%48%2285,3364%Hamiton\$15,310\$306\$13,330\$20,388\$1,10448%2285,3364%Harvey\$289,580\$292\$15,482\$21,394\$1,60534%99134,2913%Haskell\$228,487\$330\$14,136\$18,692\$1,47638%52413,1714%Jackson\$15,2487\$310\$14,136\$18,692\$1,55536%58519,0323%Johnson\$24,351\$310\$14,136\$18,692\$										
					-					
Franklin         \$312,601         \$389         \$15,177         \$19,782         \$1,533         39%         803         25,703         3%           Geary         \$182,178         \$365         \$11,684         \$20,498         \$1,681         37%         499         32,218         2%           Gorve         \$27,983         \$272         \$11,844         \$21,521         \$1,076         34%         103         2,621         4%           Graham         \$41,336         \$285         \$13,396         \$18,870         \$1,046         40%         133         7,077         2%           Grant         \$39,864         \$300         \$14,508         \$19,846         \$1,046         40%         115         5,954         2%           Greenwood         \$96,859         \$287         \$13,681         \$18,314         \$120         45%         48         1,106         4%           Harvey         \$289,580         \$201         \$14,136         \$18,805         \$1,104         48%         228         5,336         6%           Harvey         \$289,580         \$292         \$15,482         \$21,373         \$1,463         \$24,55         \$3,68         \$1,032         \$3,68         \$1,203         \$1,479	•									
Geary\$182,178\$365\$11,684\$20,498\$1,681 $37\%$ 499 $32,218$ $2\%$ Gove\$27,983\$272\$14,849\$21,321\$1,076 $34\%$ 103 $2,621$ $4\%$ Graham\$41,336\$285\$13,396\$18,870\$1,044 $44\%$ 145 $2,389$ $6\%$ Grant\$39,864\$300\$14,508\$19,846\$1,046 $40\%$ 133 $7,077$ $2\%$ Gray\$36,957\$321\$16,648\$20,226\$19,640 $39\%$ 115 $5,954$ $2\%$ Greeley\$20,087\$418\$14,541\$18,706\$978 $45\%$ $48$ $1,196$ $4\%$ Greenwood\$96,859\$287\$13,681\$18,314\$920 $45\%$ $338$ \$5,868 $6\%$ Hamilton\$15,310\$306\$13,330\$20,388\$1,104 $48\%$ $228$ $5,336$ $4\%$ Harvey\$289,580\$292\$15,482\$21,394\$1,605 $34\%$ $991$ $34,291$ $3\%$ Haskell\$22,487\$380\$10,762\$18,862\$1,605 $34\%$ $991$ $34,291$ $3\%$ Jackson\$156,406\$298\$14,483\$20,477\$1,476 $38\%$ $524$ $13,171$ $4\%$ Jackson\$156,406\$298\$14,483\$20,477\$1,476 $38\%$ $524$ $13,171$ $4\%$ Jerken\$315,54\$312\$13,715\$20,527\$1,523 $6\%$ $6\%$ $1,779$ $3,745$ <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
Graham         \$41,336         \$285         \$13,396         \$18,870         \$1,044         44%         145         2,389         6%           Grant         \$33,695         \$320         \$14,408         \$19,846         \$1,046         40%         133         7,077         2%           Greeley         \$20,087         \$418         \$14,541         \$18,706         \$978         45%         48         1,196         4%           Greenwood         \$96,859         \$287         \$13,681         \$18,314         \$920         45%         338         \$5,686         6%           Hamer         \$66,846         \$301         \$14,136         \$18,085         \$1,104         48%         228         \$336         4%           Harvey         \$289,580         \$292         \$15,482         \$21,394         \$1,605         34%         991         34,291         3%           Haskell         \$25,487         \$380         \$10,762         \$18,662         \$1,605         34%         591         \$1,719         3%           Jackson         \$14,794         \$235         \$14,722         \$20,879         \$1,212         39%         50         1,779         3%           Jackson         \$24,4					-	-				
Grant         \$39,864         \$300         \$14,508         \$19,846         \$1,046         40%         133         7,077         2%           Gray         \$36,957         \$321         \$16,486         \$20,226         \$1,640         39%         115         \$5,954         2%           Greenwood         \$90,859         \$287         \$13,681         \$18,314         \$920         45%         338         \$5,868         6%           Hamilton         \$15,310         \$306         \$13,330         \$20,388         \$1,104         47%         50         2,425         2%           Harper         \$68,546         \$301         \$14,136         \$18,085         \$1,104         48%         228         \$3,336         4%           Harvey         \$289,580         \$292         \$15,482         \$21,394         \$1,605         34%         991         34,291         3%           Jackson         \$11,749         \$235         \$14,722         \$20,389         \$1,212         39%         50         1,779         3%           Jackson         \$11,749         \$232         \$13,676         \$20,262         \$15,525         36%         \$85         19,032         3%           Jewell										
Gray         \$36,957         \$321         \$16,486         \$20,226         \$1,640         39%         115         \$,954         2%           Greeley         \$20,087         \$418         \$14,541         \$18,706         \$978         45%         48         1,196         4%           Greenwood         \$96,859         \$287         \$13,681         \$18,314         \$920         45%         338         \$,868         6%           Hamilton         \$15,310         \$306         \$13,330         \$20,388         \$1,044         48%         228         \$,536         4%           Harvey         \$289,580         \$292         \$15,482         \$21,394         \$1,605         34%         991         34,291         3%           Haskell         \$25,487         \$380         \$10,762         \$18,682         \$1,609         45%         67         3,923         2%           Hadgeman         \$11,749         \$235         \$14,722         \$20,839         \$1,212         39%         50         1,779         3%           Jackson         \$15,640         \$2298         \$13,676         \$20,212         \$1,746         159         2,833         6%           Jewell         \$43,926 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
Greenwood         \$96,859         \$287         \$13,681         \$18,314         \$920         45%         338         5,868         6%           Hamiton         \$15,310         \$306         \$13,330         \$20,388         \$1,104         37%         50         2,425         2%           Harvey         \$289,580         \$292         \$15,482         \$21,394         \$1,605         34%         991         34,291         3%           Haskell         \$25,487         \$380         \$10,762         \$18,682         \$1,609         45%         67         3,923         2%           Hodgeman         \$117,49         \$235         \$14,722         \$20,839         \$1,212         39%         50         1,779         3%           Jackson         \$156,406         \$298         \$14,483         \$20,477         \$1,476         38%         \$24         13,171         4%           Jewell         \$43,926         \$276         \$13,514         \$18,170         \$621         47%         159         2,833         6%           Johnson         \$2,453,613         \$380         \$14,383         \$21,799         \$2,370         31%         6,449         607,220         1%           Kingman										
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Greenwood	\$96,859	\$287	\$13,681		\$920	45%	338	5,868	6%
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Haskell\$25,487\$380\$10,762\$18,682\$1,60945%673,9232%Hodgeman\$11,749\$235\$14,722\$20,839\$1,21239%501,7793%Jackson\$156,406\$298\$14,483\$20,477\$1,47638%52413,1714%Jefferson\$229,184\$392\$13,676\$20,622\$1,52536%58519,0323%Jewell\$43,926\$276\$13,514\$18,170\$62147%1592,8336%Johnson\$2,453,613\$380\$14,383\$21,799\$2,37031%6,449607,2201%Kearny\$24,635\$312\$13,715\$20,587\$1,41237%793,7452%Kingman\$95,778\$317\$14,509\$19,255\$1,23342%3026,9744%Kiowa\$22,396\$329\$14,817\$19,995\$1,27839%682,4563%Labette\$315,554\$319\$12,731\$18,472\$1,00746%98919,5865%Lane\$15,969\$307\$12,604\$20,215\$1,26941%521,5183%Locoln\$44,743\$265\$13,320\$18,940\$89144%1692,9866%Linn\$146,574\$302\$13,753\$19,187\$98343%4859,6545%Logan\$32,740\$315\$13,977\$19,563\$1,350 <td>Harper</td> <td>\$68,546</td> <td>\$301</td> <td>\$14,136</td> <td>\$18,085</td> <td>\$1,104</td> <td>48%</td> <td>228</td> <td>5,336</td> <td>4%</td>	Harper	\$68,546	\$301	\$14,136	\$18,085	\$1,104	48%	228	5,336	4%
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Marion\$179,289\$312\$14,623\$20,026\$1,29839%57411,6525%Marshall\$122,598\$298\$13,384\$19,772\$1,04739%4129,6524%McPherson\$245,403\$309\$16,425\$21,139\$1,66335%79528,4483%Meade\$30,195\$282\$15,543\$20,934\$1,18936%1074,0293%Miami\$266,471\$377\$14,449\$20,390\$1,84138%70734,3342%										
McPherson\$245,403\$309\$16,425\$21,139\$1,66335%79528,4483%Meade\$30,195\$282\$15,543\$20,934\$1,18936%1074,0293%Miami\$266,471\$377\$14,449\$20,390\$1,84138%70734,3342%	Marion	\$179,289	\$312			\$1,298		574	11,652	5%
Meade\$30,195\$282\$15,543\$20,934\$1,18936%1074,0293%Miami\$266,471\$377\$14,449\$20,390\$1,84138%70734,3342%	Marshall	\$122,598	\$298	\$13,384	\$19,772		39%			4%
Miami \$266,471 \$377 \$14,449 \$20,390 \$1,841 38% 707 34,334 2%				\$16,425						
	Meade	\$30,195	\$282	\$15,543	\$20,934	\$1,189	36%	107	4,029	3%
Mitchell \$69,100 \$318 \$13,185 \$19,254 \$1,364 41% 217 5,879 4%	Miami				\$20,390					
	Mitchell	\$69,100	\$318	\$13,185	\$19,254	\$1,364	41%	217	5,879	4%

## Homestead Refunds by County - Tax Year 2019 Returns Processed in Calendar Year 2020

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Montgomery	\$459,629	\$337	\$13,677	\$17,664	\$1,021	48%	1,362	31,502	4%
Morris	\$66,559	\$288	\$14,188	\$20,544	\$1,420	38%	231	5,559	4%
Morton	\$17,358	\$276	\$13,643	\$20,031	\$1,422	41%	63	2,538	2%
Nemaha	\$90,397	\$284	\$13,226	\$19,856	\$1,036	40%	318	10,121	3%
Neosho	\$253,887	\$339	\$13,450	\$18,516	\$1,010	44%	748	15,929	5%
Ness	\$29,535	\$269	\$15,075	\$21,453	\$1,208	35%	110	2,768	4%
Norton	\$48,888	\$315	\$12,766	\$18,617	\$816	44%	155	5,328	3%
Osage	\$232,330	\$357	\$13,774	\$19,666	\$1,364	40%	650	15,770	4%
Osborne	\$52,276	\$267	\$10,913	\$18,804	\$827	44%	196	3,439	6%
Ottawa	\$72,759	\$328	\$15,814	\$20,004	\$1,400	39%	222	5,712	4%
Pawnee	\$60,835	\$278	\$15,918	\$19,983	\$1,249	40%	219	6,366	3%
Phillips	\$79,754	\$271	\$13,792	\$19,161	\$990	43%	294	5,181	6%
Pottawatomie	\$145,104	\$294	\$14,139	\$20,786	\$1,309	36%	493	24,722	2%
Pratt	\$113,781	\$300	\$13,628	\$19,630	\$1,298	42%	379	9,127	4%
Rawlins	\$17,877	\$263	\$13,612	\$19,533	\$932	41%	68	2,511	3%
Reno	\$713,142	\$326	\$14,746	\$19,757	\$1,403	39%	2,185	61,793	4%
Republic	\$70,171	\$259	\$13,168	\$19,199	\$876	43%	271	4,536	6%
Rice	\$90,941	\$282	\$13,733	\$18,680	\$996	45%	322	9,362	3%
Riley	\$220,304	\$329	\$12,551	\$21,547	\$2,024	32%	670	73,202	1%
Rooks	\$67,335	\$302	\$14,077	\$19,143	\$1,051	44%	223	4,827	5%
Rush	\$51,592	\$291	\$13,779	\$18,766	\$882	44%	177	2,947	6%
Russell	\$90,140	\$297	\$13,852	\$19,050	\$1,078	44%	304	6,804	4%
Saline	\$606,773	\$336	\$14,837	\$20,626	\$1,451	36%	1,804	53,926	3%
Scott	\$48,970	\$371	\$16,765	\$19,761	\$1,356	40%	132	4,790	3%
Sedgwick	\$3,511,434	\$297	\$13,558	\$20,134	\$1,256	39%	11,821	519,907	2%
Seward	\$154,175	\$420	\$12,470	\$19,800	\$1,596	39%	367	21,038	2%
Shawnee	\$1,325,490	\$286	\$12,915	\$20,926	\$1,437	36%	4,638	175,999	3%
Sheridan	\$26,121	\$384	\$15,459	\$19,588	\$1,136	40%	68	2,520	3%
Sherman	\$69,013	\$335	\$12,933	\$18,968	\$1,087	44%	206	5,777	4%
Smith	\$58,521	\$249	\$12,683	\$20,023	\$884	40%	235	3,544	7%
Stafford	\$45,254	\$246	\$11,671	\$19,660	\$859	41%	184	4,046	5%
Stanton	\$13,512	\$330	\$12,222	\$19,622	\$976	42%	41	1,969	2%
Stevens	\$29,642	\$390	\$13,138	\$19,288	\$1,381	42%	76	5,388	1%
Sumner	\$188,322	\$276	\$14,342	\$19,955	\$1,160	40%	683	22,578	3%
Thomas	\$70,671	\$384	\$12,210	\$19,512	\$1,461	42%	184	7,702	2%
Trego	\$27,673	\$218	\$15,120	\$22,814	\$1,209	28%	127	2,758	5%
Wabaunsee	\$66,863	\$312	\$14,874	\$21,192	\$1,404	36%	214	6,906	3%
Wallace	\$17,348	\$377	\$9,630	\$18,814	\$913	44%	46	1,536	3%
Washington	\$90,252	\$321	\$15,308	\$18,666	\$926	45%	281	5,427	5%
Wichita	\$22,018	\$393	\$16,682	\$16,521	\$1,189	54%	56	2,074	3%
Wilson	\$137,840	\$299	\$13,707	\$18,860	\$858	44%	461	8,362	6%
Woodson	\$60,876	\$311	\$13,240	\$17,921	\$933	48%	196	3,015	7%
Wyandotte	\$1,430,726	\$389	\$11,888	\$19,027	\$1,421	42%	3,680	165,265	2%
No valid county indicator	\$43,546	\$290	\$12,920	\$20,116	\$1,305	37%	150	N/A	N/A
Statewide	\$22,426,201	\$324	\$13,799	\$20,047	\$1,411	40%	69,120	2,913,805	2.4%

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

		Fisca	l Year 2019	<b>Fisca</b>	<u>l Year 2020</u>	Fiscal Year 2021		
<u>Tax Type</u>		Number	Amount	Number	Amount	Number	<u>Amount</u>	
Corporate Income	Assessments	30	\$15,829,237	74	\$37,262,230	38	\$11,608,169	
-	Refunds	0	\$0	*	*	5	(\$1,153,440)	
	Total - Net	30	\$15,829,237	*	*	43	\$10,454,729	
Individual Income	Assessments	32	\$778,618	42	\$712,327	39	\$819,204	
	Refunds	0	\$0	0	\$0	0	\$0	
	Total - Net	32	\$778,618	42	\$712,327	39	\$819,204	
Retailers' Sales	Assessments	945	\$14,490,465	1206	\$19,307,411	948	\$17,425,261	
	Refunds	810	(\$20,945,877)	552	(\$16,824,226)	693	(\$14,983,629)	
	Total - Net	1755	(\$6,455,412)	1758	\$2,483,185	1641	\$2,441,632	
Retailers' Use	Assessments	73	\$6,396,042	73	\$3,027,720	67	\$2,339,995	
	Refunds	144	(\$10,219,856)	151	(\$15,439,750)	92	(\$9,647,824)	
	Total - Net	217	(\$3,823,814)	224	(\$12,412,030)	159	(\$7,307,829)	
Consumers' Use	Assessments	497	\$4,760,090	502	\$4,545,104	174	\$2,337,932	
	Refunds	136	(\$3,811,883)	119	(\$3,467,526)	114	(\$4,696,101)	
	Total - Net	633	\$948,207	621	\$1,077,578	288	(\$2,358,169)	
Retail Liquor Excise	Assessments	*	*	10	\$230,127	19	\$408,271	
	Refunds	*	*	0	\$0	0	\$0	
	Total - Net	22	\$1,354,867	10	\$230,127	19	\$408,271	
Liquor Enforcement	Assessments	14	\$520,682	15	\$330,608	21	\$753,481	
	Refunds	0	\$0	0	\$0	0	\$0	
	Total - Net	14	\$520,862	15	\$330,608	21	\$753,481	
Interstate & IFTA Motor Fuel	Assessments	182	\$367,203	200	\$146,067	187	\$147,718	
	Refunds	5	(\$6,604)	8	(\$2,026)	5	(\$529)	
	Total - Net	187	\$360,599	208	\$144,041	192	\$147,189	
Withholding	Assessments	*	*	*	*	*	*	
	Refunds	*	*	*	*	*	*	
	Total - Net	*	*	*	*	*	*	
Other Taxes	Assessments	*	*	*	*	*	*	
	Refunds	*	*	*	*	*	*	
	Total - Net	31	\$104,884	109	\$37,510,706	24	\$3,649,717	
TOTALS	Assessments	1825	\$44,607,503	2156	\$65,983,852	1516	\$39,558,634	
	Refunds	1096	(\$34,989,635)	831	(\$35,907,310)	910	(\$30,550,409)	
	Total - Net	2921	\$9,617,868	2987	\$30,076,542	2426	\$9,008,225	

\* 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.

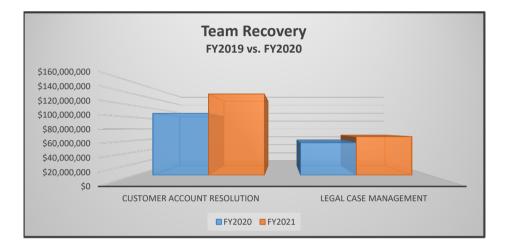
		Fisca	l Year 2018	Fisca	l Year 2019	<u>Fiscal Year 2020</u>		
<u>Tax Type</u>		Number	Amount	Number	Amount	Number	Amount	
Corporate Income	Amount Collected	68	\$10,262,349	56	\$7,134,331	73	\$9,056,756	
-	Refunds	*	*	*	*	0	\$0	
	Total - Net	*	*	*	*	73	\$9,056,756	
Retailers' Sales	Amount Collected	1,300	\$15,711,906	1,143	\$15,336,389	1,123	\$10,316,026	
	Refunds	919	(\$21,067,430)	880	(\$17,628,225)	572	(\$22,651,649)	
	Total - Net	2,219	(\$5,355,524)	2,023	(\$2,291,836)	1,695	(\$12,335,623)	
Retailers' Use	Amount Collected	73	\$1,867,641	80	\$5,728,264	74	\$3,030,109	
	Refunds	153	(\$7,330,418)	157	(\$11,539,908)	144	(\$17,141,897)	
	Total - Net	226	(\$5,462,777)	237	(\$5,811,644)	218	(\$14,111,788)	
Consumers' Use	Amount Collected	951	\$4,548,137	670	\$6,002,109	486	\$3,733,136	
	Refunds	123	(\$2,086,911)	139	(\$5,026,481)	144	(\$4,734,752)	
	Total - Net	1074	\$2,461,226	809	\$975,628	630	(\$1,001,616)	
Retail Liquor Excise	Amount Collected	29	\$281,769	63	\$492,041	8	\$188,687	
	Refunds	0	\$0	*	*	0	\$0	
	Total - Net	29	\$281,769	*	*	8	\$188,687	
Liquor Enforcement	Amount Collected	15	\$612,137	20	\$376,747	19	\$435,362	
	Refunds	0	\$0	0	\$0	0	\$0	
	Total - Net	15	\$612,137	20	\$376,747	19	\$435,362	
Interstate & IFTA Motor Fuel	Amount Collected	103	\$86,849	158	\$299,320	238	\$277,741	
	Refunds	10	(\$6,883)	5	(\$1,608)	*	*	
	Total - Net	113	\$79,966	163	\$297,712	*	*	
Individual Income Tax	Amount Collected	145	\$581,611	123	\$570,295	36	\$819,904	
	Refunds	0	\$0	0	\$0	0	\$0	
	Total - Net	145	\$581,611	123	\$570,295	36	\$819,904	
Withholding	Amount Collected	54	\$167,174	49	\$121,697	*	*	
	Refunds	0	\$0	0	\$0	*	*	
	Total - Net	54	\$167,174	49	\$121,697	*	*	
Other Taxes	Amount Collected	*	*	*	*	*	*	
	Refunds	*	*	*	*	*	*	
	Total - Net	131	\$11,289,844	186	\$7,126,655	269	\$458,311	
TOTALS	Amount Collected	2799	\$36,093,690	2424	\$36,655,093	2087	\$28,038,381	
	Refunds	1209	(\$31,438,264)	1186	(\$34,316,587)	861	(\$44,528,388)	
	Total - Net	4,008	\$4,655,426	3,610	\$2,338,506	2,948	(\$16,490,007)	

Note: This page will be temporarily discontinued beginning with FY2021.

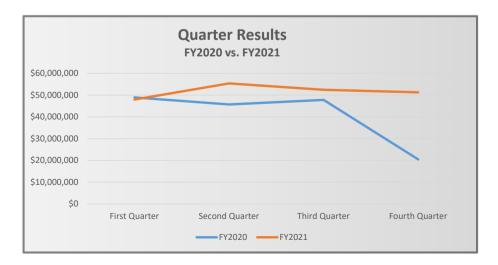
\* Confidential due to number of filers. Confidential data is included in "Other Taxes."

### **Revenue Recovery Bureau - Taxation**

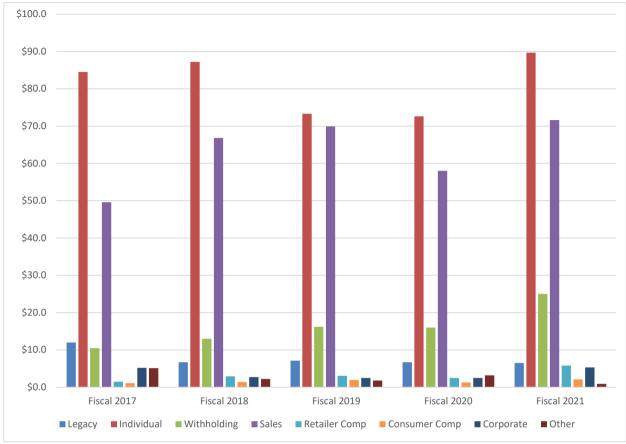
Revenue Recovery Bureau - Taxation									
	Report Ending Date June 30, 2021								
Accounts Receivable Recovery									
FY2020 vs FY2021 Results									
	FY2020	FY2021	+/- \$	+/ (-) %					
Cummulative Totals	\$162,875,318	\$206,942,791	\$44,067,473	27.06					
Individual Teams	FY2020	FY2021							
Customer Account Resolution	\$106,838,720	\$140,394,768	\$33,556,048	31.41					
Legal Case Management	\$56,036,598	\$66,548,023	\$10,511,425	18.76					



QUARTER BREAKDOWNS									
FY2020 vs FY2021 Results									
	FY2020	FY2021	+/- \$	+/- %					
First Quarter	\$48,919,843	\$47,934,018	-\$985,825	-2.02					
Second Quarter	\$45,710,561	\$55,347,828	\$9,637,267	21.08					
Third Quarter	\$47,777,236	\$52,421,594	\$4,644,358	9.72					
Fourth Quarter	\$20,467,678	\$51,239,351	\$30,771,673	150.34					
Totals	\$162,875,318	\$206,942,791	\$44,067,473	27.06					



#### Revenue Recovery Bureau Accounts Receivable Recovery by Tax Type

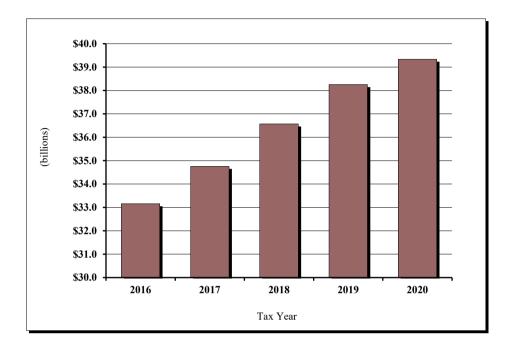


Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

0		_	-	_	
	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021
Legacy	\$12.0	\$6.7	\$7.1	\$6.7	\$6.5
Individual	\$84.5	\$87.2	\$73.3	\$72.6	\$89.7
Withholding	\$10.5	\$13.0	\$16.2	\$16.0	\$25.0
Sales	\$49.6	\$66.8	\$69.9	\$58.0	\$71.6
Retailer Comp	\$1.5	\$2.9	\$3.1	\$2.5	\$5.8
Consumer Comp	\$1.1	\$1.4	\$1.9	\$1.3	\$2.1
Corporate	\$5.2	\$2.7	\$2.5	\$2.5	\$5.3
Other	\$5.1	\$2.2	\$1.8	\$3.2	\$0.9
Totals	\$169.5	\$182.9	\$175.8	\$162.8	\$206.9

#### Figures are in Millions

## Statewide Assessed Property Values

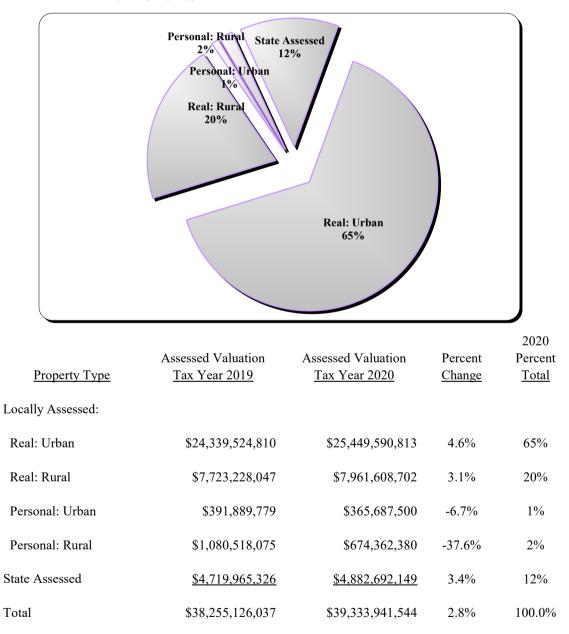


Assessed Valuation by Tax Year

Tax <u>Year</u>	Assessed <u>Valuation</u>	Percent <u>Change</u>
2016	\$33,156,182,683	2.5%
2017	\$34,754,264,886	4.8%
2018	\$36,566,026,406	5.2%
2019	\$38,255,126,037	4.6%
2020	\$39,333,941,544	2.8%

#### Assessed Valuation by Property Type, Tax Years 2019 and 2020

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 2020

# Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

		2019	2019	2020	2020
		Assessed	Percent	Assessed	Percent
Property Category		Valuation	Total	Valuation	Total
State-Assessed		\$4,719,965,326	12.3%	\$4,882,692,149	12.4%
County-Assessed Real		\$32,062,752,857	83.8%	\$33,411,199,515	84.9%
County-Assessed Personal		\$1,472,407,854	<u>3.8%</u>	\$1,040,049,880	2.6%
	Total	\$38,255,126,037	100.0%	\$39,333,941,544	100.0%

Tax Year State-Assessed Property

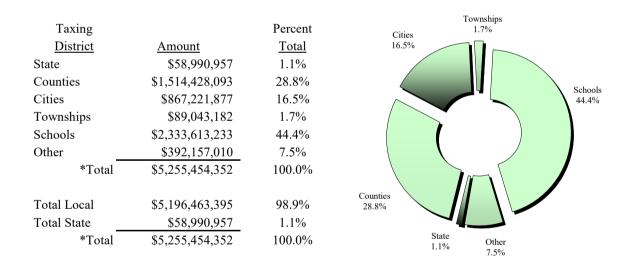
		2019 Assessed	2019 Percent	2020 Assessed	2020 Percent
Dromants, Catagory		Valuation		Valuation	
Property Category			<u>Total</u>		<u>Total</u>
Telephone		\$139,153,084	2.9%	\$131,652,010	2.7%
Water Plants		\$4,364,580	0.1%	\$3,708,524	0.1%
Electric Power Companies		\$2,422,690,850	51.3%	\$2,578,262,102	52.8%
Pipeline Companies		\$1,510,181,072	32.0%	\$1,561,042,757	32.0%
Stored Gas Companies		\$39,156,328	0.8%	\$26,743,231	0.5%
Railroad Companies		<u>\$604,419,412</u>	<u>12.8%</u>	\$581,283,525	<u>11.9%</u>
	Total	\$4,719,965,326	100.0%	\$4,882,692,149	100.0%

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

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

General	lions	Percent			
					Change
	Tax Years	Local Total	State Total	<u>*Total</u>	<u>of Total</u>
	2015	\$4,310.4	\$48.5	\$4,358.9	1.6%
	2016	\$4,457.0	\$49.7	\$4,506.7	3.4%
	2017	\$4,669.6	\$52.1	\$4,721.7	4.8%
	2018	\$4,867.8	\$54.8	\$4,922.6	4.3%
	2019	\$5,067.2	\$57.3	\$5,124.5	4.1%
	2020	\$5,196.5	\$59.0	\$5,255.5	2.6%

#### Tax Year 2020 Total General Property Taxes, by Taxing District



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

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

Legend: \$0 - \$10,000

1000

\$10,001 - \$20,000



More than \$40,001

\$23,8 Cheyer		\$28,573 Rawlins	\$22,249 Decatur	\$12,667 Norton	\$13,679 Phillips	\$19,684 Smith	\$25,883 Jewell	\$19,940 Republic	\$22,6 Washin	320		ha Brown	\$19,500 Donipha	2 North
\$17,8 Sherm		519,445 Thomas	\$30,313 Sheridan	\$23,518 Graham	\$16,537 Rooks	\$18,854 Osborne	15,497 Mitchell	\$13,550 Cloud \$15,710	\$14,861 Clay	\$9,229 Riley		\$9,953 A lackson \$1 Jet		385 enworth \$8,982
\$28,096 Wallace		3,521 ogan	\$27,301 Gove	\$25,426 Trego	\$13,570 Ellis	\$12,963 Russell	\$21,086 Lincoln \$18,619	Ottawa \$11,392	\$12,20 Dickins	614 155	\$13,719 Wabaunsee	\$10,033 Shawnee \$10,146	\$12,543 Douglas	Wyandotte \$19,473 Johnson
\$29,142 Greeley	\$23,774 Wichita	\$18,797 Scott	\$27,662 Lane	\$23,943 Ness	\$16,638 Rush	\$10,266 Barton	Ellsworth \$17,137	Saline \$17,164 McPherson	\$11,7 Marie	96 <b>\$21,3</b>	Lyon	Osage	\$11,019 Franklin \$13,057	\$13,502 Miami \$28,454
\$15,867 Hamilton	\$21,073 Kearny	\$13,687 Finney		\$21,939 Hodgeman	\$12,301 Pawnee \$20,745	\$20,215 Stafford	Rice \$9,935	S9,	391	Cha	se	\$69,893 Coffey \$12,570 Woodson	\$13,057 Anderson \$11,869	\$7,599 Bourbon
\$20,614 Stanton	\$18,844 Grant	\$23,284 Haskell	\$18,979 Gray	\$9,787 Ford	Edwards \$35,557 Kiowa	\$18,947 Pratt	Reno \$14,174 Kingman	\$10,2 Sedgw		\$11,968 Butler	Greenwood \$11,491	\$11,338 Wilson	Allen \$8,241 Neosho	\$7,291 Crawford
\$20,840 Morton	\$16,160 Stevens	\$11,617 Seward	\$28,070 Meade	\$20,694 Clark	\$18,815 Comanche	\$20,451 Barber	\$15,548 Harper	\$12,1 Sumi		\$7,925 Cowley	Elk \$10,484 Chautauqua	\$10,047 Montgomer	\$7,169 Labette	\$9,189 Cherokee

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## Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2018 through 2020

County	2018	2019	2020
Allen	155.86	162.65	165.46
Anderson	159.74	157.10	157.31
Atchison	142.65	141.84	140.18
Barber	168.01	167.81	173.64
Barton	172.05	170.15	174.16
Bourbon	172.03	179.16	177.71
Brown	105.19	102.47	100.40
Butler	152.63	153.20	151.73
Chase	142.48	138.36	139.95
Chautauqua	183.62	167.77	168.78
Cherokee	125.41	126.14	126.62
Cheyenne	161.87	147.62	152.40
Clark	219.93	212.66	207.00
Clay	154.75	153.47	152.47
Cloud	173.62	170.40	167.75
Coffey	91.39	92.36	90.22
Comanche	181.88	92.30 185.84	200.57
Cowley Crawford	165.13	166.55	168.97
	140.23	140.77	140.53
Decatur	139.34	133.13	142.81
Dickinson	142.97	145.31	146.53
Doniphan	112.26	111.89	111.54
Douglas	133.77	133.11	133.13
Edwards	165.11	164.08	164.01
Elk	182.47	183.78	180.69
Ellis	107.52	104.92	105.16
Ellsworth	129.43	123.49	126.16
Finney	139.38	141.02	144.56
Ford	172.45	172.42	171.87
Franklin	155.05	153.40	151.39
Geary	152.92	153.74	152.88
Gove	139.33	136.45	141.08
Graham	154.78	152.92	162.94
Grant	94.40	105.55	124.33
Gray	133.77	133.47	132.80
Greeley	202.35	202.27	214.90
Greenwood	170.02	167.79	165.83
Hamilton	192.88	194.29	203.87
Harper	162.45	161.56	162.87
Harvey	146.83	146.07	147.10
Haskell	150.66	152.75	168.26
Hodgeman	190.06	189.58	192.23
Jackson	149.09	147.64	145.68
Jefferson	146.33	142.57	142.08
Jewell	147.45	143.77	143.46
Johnson	120.26	119.90	118.27
Kearny	141.70	138.17	164.13
Kingman	162.79	158.02	161.81
Kiowa	144.75	142.57	142.97
Labette	187.00	183.45	182.10
Lane	188.84	177.78	180.05
Leavenworth	128.33	127.88	128.09
Lincoln	160.51	155.54	150.70
Linn	115.30	114.68	114.72

County	2018	2019	2020
	137.86	$\frac{2019}{140.01}$	142.91
Logan	137.80		142.91
Lyon		143.65	
Marion	158.30	157.85	161.42
Marshall	137.00	134.97	135.01
McPherson	119.49	119.94	114.08
Meade	142.23	140.93	149.53
Miami	130.00	127.58	120.86
Mitchell	172.56	172.39	172.27
Montgomery	166.30	167.01	168.61
Morris	159.70	159.22	160.81
Morton	164.46	161.28	167.49
Nemaha	109.74	107.84	107.66
Neosho	178.22	181.52	184.67
Ness	155.22	159.66	164.82
Norton	149.55	143.99	147.44
Osage	154.49	155.83	151.62
Osborne	166.06	162.49	159.81
Ottawa	163.05	162.76	157.95
Pawnee	165.64	167.66	172.85
Phillips	161.55	157.72	161.02
Pottawatomie	99.87	96.39	94.94
Pratt	156.13	154.66	153.34
Rawlins	130.22	121.44	124.92
Reno	163.76	162.38	160.81
Republic	160.18	154.49	151.97
Rice	134.71	133.96	139.33
Riley	140.95	148.28	148.83
Rooks	148.10	146.60	151.74
Rush	177.02	178.43	179.50
Russell	172.03	169.93	173.99
Saline	127.54	129.31	129.06
Scott	156.86	153.55	152.42
Sedgwick	121.63	121.52	121.48
Seward	164.89	162.46	165.85
Shawnee	148.91	149.70	149.25
Sheridan	137.58	126.61	120.56
Sherman	132.33	132.36	141.04
Smith	175.34	169.98	167.15
Stafford	145.65	147.81	152.81
Stanton	201.43	203.41	223.76
Stevens	167.33	154.63	170.79
Sumner	151.28	156.96	156.34
Thomas	163.14	159.03	152.22
	160.10	140.82	137.90
Trego Wabaunsee	146.74	140.82	137.90
Wallace			
	159.21	150.49	150.37
Washington	148.64	143.90	140.32
Wichita Wilson	155.95	152.77	159.80
Wilson	135.51	137.60	136.90
Woodson	169.32	164.59	170.58
Wyandotte	170.65	171.10	170.58
Statewide	134.74	134.25	133.60

#### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2020

This map reflects each county's levy per \$1,000 assessed valuation by tax year. The upper number within each county is the ranking (highest to lowest, #1 is highest) and the lower number shows the levy per \$1,000 of assessed value. Details of this map are contained in page 76 of this report.

Legend:

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Counties with levy less than \$130.00



Counties with levy of \$130.00 - \$145.00



Counties with levy above \$145.00

\$15 Chey		92 \$124.92 Rawlins	73 \$142.81 Decatur	64 \$147.44 Norton	39 \$161.02 Phillips	28 \$167.15 Smith	70 \$143.46 Jewell	54 \$151.97 Republic	78 \$140.3 Washinj		5.01 \$107.0	66 Brown	Doniph	ر کی ا
7, \$141 Sherr	1.04	53 \$152.22 Thomas	96 \$120.56 Sheridan	35 \$162.94 Graham	55 \$151.74 Rooks	42 \$159.81 Osborne	17 \$172.27 Mitchell	26 \$167.75 Cloud 44	50 \$152.47 Clay	63 \$148.83 Riley	104 \$94.94 ottawatomie	67 §145.68 Jackson	*************	28.99 28.99 avenworth 21 \$170.58
50 \$150. Walla		72 142.91 Logan	75 \$141.08 Gove	83 \$137.90 Trego	102 \$105.16 Ellis	14 \$173.99 Russell	59 \$150.70 Lincoln 90	\$157.95 Ottawa 88 \$129.06 Saline	66 \$146.5 Dickinse	an) 40	68 \$145.47 Wabaunsee	\$149.25 Shawnee	86 ~7 \$133.13 Douglas	97 \$118.27 Johnson 95
2 \$214.90 Greeley		\$102112	10 \$180.05 Lane	32 \$164.82 Ness	11 \$179.50 Rush	13 \$174.16 Barton	\$126.16 Ellsworth 81 \$139.33	99 \$114.08 McPherson	38 \$161.4 Mario			\$151.62 Osage	58 \$151.39 <u>Franklin</u> 45	\$120.86 Miami 98
4 \$203.87 Hamilton		Finney	100 C	6 \$192.23 Hodgeman	16 \$172.85 Pawnee 34 \$164.01	49 \$152.81 Stafford	Rice 41 \$160.81 Reno	6 \$14 Har	7.10	Cha	se	\$90.22 Coffey 20 \$170.58	\$157.31 Anderson 31 \$165.46 Allen	\$114.72 Linn 12 \$177.71
1 \$223.76 Stanton	93 \$124. Grai	0100.20	87 \$132.80 Gray	18 \$171.87 Ford	Edwards 71 \$142.97 Kiowa	47 \$153.34 Pratt	37 \$161.81 Kingman	94 \$121. Sedgw	48	56 \$151.73 Butler	Greenwood 9 \$180.69	Woodson 84 \$136.90 Wilson	7 \$184.67 Neosho	Bourbon 77 \$140.53 Crawford
27 \$167.49 Morton	19 \$170.7 Steven	\$100.00	61 \$149.53 Meade	3 \$207.00 Clark	5 \$200.57 Comanche	15 \$173.64 Barber	36 \$162.87 Harper	46 \$156. Sumi	.34	22 \$168.97 Cowley	Elk 23 \$168.78 Chautauqua	24 \$168.61 Montgomer	8 \$182.10 Labette	90 \$126.62 Cherokee

# **Total Preliminary Real and Personal Property Taxes Levied by County** Figures do not include motor vehicles taxed under K.S.A. 79-5100.

	Property Taxes	Property Taxes	Percent		Property Taxes	Property Taxes	Percent
County	Tax Year 2019	Tax Year 2020	Change	County	Tax Year 2019	Tax Year 2020	Change
Allen	\$24,196,866	\$24,290,135	0.4%	Logan	\$9,679,732	\$9,391,549	-3.0%
Anderson	\$16,006,892	\$16,140,605	0.8%	Lyon	\$48,754,631	\$49,351,522	1.2%
Atchison	\$24,473,056	\$25,199,841	3.0%	Marion	\$22,174,685	\$22,628,522	2.0%
Barber	\$17,614,324	\$15,720,430	-10.8%	Marshall	\$25,665,596	\$26,243,128	2.3%
Barton	\$47,084,422	\$46,090,386	-2.1%	McPherson	\$56,855,355	\$58,483,463	2.9%
Bourbon	\$19,294,812	\$19,628,242	1.7%	Meade	\$16,843,702	\$16,927,825	0.5%
Brown	\$20,308,080	\$20,713,871	2.0%	Miami	\$55,698,782	\$55,869,160	0.3%
Butler	\$118,613,315	\$121,505,873	2.4%	Mitchell	\$15,788,738	\$15,961,421	1.1%
Chase	\$7,656,121	\$7,901,603	3.2%	Montgomery	\$54,801,254	\$53,919,646	-1.6%
Chautauqua	\$5,799,396	\$5,750,788	-0.8%	Morris	\$12,547,131	\$12,792,392	2.0%
Cherokee	\$22,392,810	\$23,199,312	3.6%	Morton	\$11,293,214	\$9,029,982	-20.0%
Cheyenne	\$9,496,400	\$9,644,145	1.6%	Nemaha	\$20,861,917	\$21,785,189	4.4%
Clark	\$8,844,428	\$8,541,579	-3.4%	Neosho	\$24,230,380	\$24,359,925	0.5%
Clay	\$17,440,289	\$18,131,340	4.0%	Ness	\$12,203,119	\$10,852,075	-11.1%
Cloud	\$19,586,474	\$19,970,168	2.0%	Norton	\$9,749,403	\$10,012,652	2.7%
Coffey	\$50,364,673	\$51,573,796	2.4%	Osage	\$23,934,634	\$24,535,466	2.5%
Comanche	\$6,455,951	\$6,415,418	-0.6%	Osborne	\$10,179,730	\$10,307,391	1.3%
Cowley	\$46,278,023	\$46,746,956	1.0%	Ottawa	\$13,853,099	\$14,153,753	2.2%
Crawford	\$39,186,674	\$39,770,708	1.5%	Pawnee	\$13,484,200	\$13,637,913	1.1%
Decatur	\$8,449,882	\$8,982,225	6.3%	Phillips	\$11,200,250	\$11,472,237	2.4%
Dickinson	\$32,328,507	\$33,031,448	2.2%	Pottawatomie	\$64,838,046	\$67,541,088	4.2%
Doniphan	\$16,154,454	\$16,532,490	2.3%	Pratt	\$26,848,791	\$26,624,133	-0.8%
Douglas	\$194,866,836	\$204,167,344	4.8%	Rawlins	\$8,909,726	\$9,030,171	1.4%
Edwards	\$9,287,115	\$9,519,922	2.5%	Reno	\$97,710,738	\$99,047,286	1.4%
Elk	\$5,285,374	\$5,252,843	-0.6%	Republic	\$13,723,918	\$14,048,009	2.4%
Ellis	\$42,136,832	\$40,746,010	-3.3%	Rice	\$21,879,782	\$22,772,260	4.1%
Ellsworth	\$14,100,254	\$14,333,403	1.7%	Riley	\$99,776,909	\$101,957,171	2.2%
Finney	\$70,216,768	\$72,153,224	2.8%	Rooks	\$13,115,272	\$12,346,275	-5.9%
Ford	\$56,090,985	\$56,548,120	0.8%	Rush	\$9,273,712	\$9,066,816	-2.2%
Franklin	\$40,495,088	\$42,611,116	5.2%	Russell	\$16,909,916	\$15,462,732	-8.6%
Geary	\$37,451,431	\$37,809,142	1.0%	Saline	\$79,423,118	\$79,718,695	0.4%
Gove	\$10,514,363	\$10,152,738	-3.4%	Scott	\$14,476,012	\$13,817,959	-4.5%
Graham	\$9,788,034	\$9,510,965	-2.8%	Sedgwick	\$616,993,080	\$645,012,025	4.5%
Grant	\$17,514,005	\$16,750,422	-4.4%	Seward	\$42,381,245	\$41,283,714	-2.6%
Gray	\$14,758,308	\$15,092,258	2.3%	Shawnee	\$259,038,332	\$264,863,330	2.2%
Greeley	\$7,818,521	\$7,715,618	-1.3%	Sheridan	\$9,596,875	\$9,212,773	-4.0%
Greenwood	\$11,778,868	\$12,232,180	3.8%	Sherman	\$13,804,849	\$14,912,712	8.0%
Hamilton	\$8,210,570	\$8,213,111	0.0%	Smith	\$11,320,111	\$11,788,612	4.1%
Harper	\$15,452,630	\$13,765,575	-10.9%	Stafford	\$13,169,537	\$12,837,738	-2.5%
Harvey	\$46,717,537	\$47,563,317	1.8%	Stanton	\$10,315,162	\$9,252,826	-10.3%
Haskell	\$18,976,524	\$15,545,662	-18.1%	Stevens	\$20,090,597	\$15,138,509	-24.6%
Hodgeman	\$7,569,549	\$7,565,817	0.0%	Sumner	\$43,034,474	\$43,408,742	0.9%
Jackson	\$18,511,027	\$19,097,426	3.2%	Thomas	\$23,649,618	\$23,019,306	-2.7%
Jefferson	\$26,397,117	\$27,423,542	3.9%	Trego	\$10,585,541	\$9,827,905	-7.2%
Jewell	\$10,209,298	\$10,690,634	4.7%	Wabaunsee	\$13,708,437	\$13,832,740	0.9%
Johnson	\$1,336,516,148	\$1,387,392,167	3.8%	Wallace	\$6,596,069	\$6,413,045	-2.8%
Kearny	\$14,240,370	\$13,274,945	-6.8%	Washington	\$16,546,514	\$17,169,206	3.8%
Kingman	\$16,660,967	\$16,403,331	-1.5%	Wichita	\$8,122,919	\$8,050,215	-0.9%
Kiowa	\$12,288,910	\$12,581,560	2.4%	Wilson	\$13,461,775	\$13,232,675	-1.7%
Labette	\$25,225,023	\$25,611,206	1.5%	Woodson	\$6,707,796	\$6,728,368	0.3%
Lane	\$8,314,295	\$7,644,950	-8.1%	Wyandotte	\$240,937,558	\$253,463,505	5.2%
Leavenworth	\$93,193,435	\$98,283,860	5.5%				
Lincoln	\$9,511,489	\$9,412,259	-1.0%				
Linn	\$30,698,005	\$31,672,157	3.2%	Total	\$5,135,567,502	5,254,813,932	2.3%

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

					Percent	Percent
	2019	2019	2020	2020	Change	Change
County	Tax	Valuation	Tax	Valuation	Tax	Valuation
Allen	\$1,998,276	\$14,479,318	\$1,975,757	\$14,542,273	-1.1%	0.4%
Anderson	\$1,285,267	\$8,865,571	\$1,253,045	\$8,967,301	-2.5%	1.1%
Atchison	\$2,111,892	\$16,814,434	\$2,059,111	\$16,788,656	-2.5%	-0.2%
Barber	\$878,680	\$6,178,573	\$875,759	\$5,916,729	-0.3%	-4.2%
Barton	\$4,880,583	\$31,664,752	\$4,876,023	\$32,068,345	-0.1%	1.3%
Bourbon	\$2,096,393	\$13,039,544	\$2,071,238	\$13,004,323	-1.2%	-0.3%
Brown	\$1,138,308	\$12,713,967	\$961,869	\$11,291,135	-15.5%	-11.2%
Butler	\$11,142,179	\$83,347,773	\$11,128,169	\$83,905,121	-0.1%	0.7%
Chase	\$449,710	\$3,424,009	\$411,716	\$3,361,610	-8.4%	-1.8%
Chautauqua	\$578,338	\$3,428,346	\$567,639	\$3,469,258	-1.8%	1.2%
Cherokee	\$2,282,448	\$21,630,279	\$2,337,044	\$22,171,622	2.4%	2.5%
Cheyenne	\$635,466	\$4,316,997	\$599,271	\$4,224,236	-5.7%	-2.1%
Clark	\$572,237	\$2,901,915	\$596,887	\$2,985,434	4.3%	2.9%
Clay	\$1,355,373	\$10,104,618	\$1,370,503	\$10,170,560	1.1%	0.7%
Cloud	\$1,499,816	\$9,483,926	\$1,481,722	\$9,645,305	-1.2%	1.7%
Coffey	\$946,014	\$13,107,017	\$946,301	\$13,255,744	0.0%	1.1%
Comanche	\$289,989	\$1,806,200	\$372,684	\$2,302,265	28.5%	27.5%
Cowley	\$4,984,941	\$34,246,640	\$5,018,697	\$34,580,467	0.7%	1.0%
Crawford	\$4,658,063	\$38,656,449	\$4,658,038	\$38,742,092	0.0%	0.2%
Decatur	\$445,571	\$3,666,101	\$436,956	\$3,661,535	-1.9%	-0.1%
Dickinson	\$2,795,501	\$22,616,222	\$2,858,779	\$23,247,775	2.3%	2.8%
Doniphan	\$910,145	\$9,146,078	\$863,177	\$9,355,714	-5.2%	2.3%
Douglas	\$14,758,954	\$127,871,725	\$14,239,752	\$125,162,632	-3.5%	-2.1%
Edwards	\$624,833	\$4,195,398	\$631,632	\$4,352,809	1.1%	3.8%
Elk	\$484,218	\$2,818,727	\$448,039	\$2,757,623	-7.5%	-2.2%
Ellis	\$3,382,327	\$38,522,650	\$3,409,062	\$38,953,214	0.8%	1.1%
Ellsworth	\$766,182	\$6,998,565	\$795,300	\$7,267,789	3.8%	3.8%
Finney	\$5,293,255	\$45,509,492	\$5,516,829	\$46,213,115	4.2%	1.5%
Ford	\$5,181,210	\$33,463,222	\$5,348,863	\$35,086,700	3.2%	4.9%
Franklin	\$3,979,590	\$29,960,254	\$4,034,717	\$29,875,506	1.4%	-0.3%
Geary	\$3,509,210	\$25,997,805	\$3,528,091	\$26,542,372	0.5%	2.1%
Gove	\$542,513	\$4,303,474	\$513,566	\$4,303,856	-5.3%	0.0%
Graham	\$450,804	\$3,079,431	\$400,908	\$2,974,647	-11.1%	-3.4%
Grant	\$828,646	\$10,916,168	\$814,087	\$10,941,594	-1.8%	0.2%
Gray	\$1,204,065	\$10,421,475	\$1,203,286	\$10,576,395	-0.1%	1.5%
Greeley	\$378,723	\$2,048,294	\$380,278	\$2,085,404	0.4%	1.8%
Greenwood	\$1,058,167	\$7,029,562	\$1,068,586	\$7,123,200	1.0%	1.3%
Hamilton	\$545,493	\$3,114,523	\$540,470	\$3,126,217	-0.9%	0.4%
Harper	\$970,655	\$6,911,429	\$972,280	\$6,825,557	0.2%	-1.2%
Harvey	\$4,723,705	\$37,477,524	\$4,854,281	\$38,272,706	2.8%	2.1%
Haskell	\$800,435	\$5,967,252	\$764,104	\$5,848,075	-4.5%	-2.0%
Hodgeman	\$409,270	\$2,457,871	\$437,452	\$2,572,413	6.9%	4.7%
Jackson	\$1,863,993	\$14,221,029	\$1,847,394	\$14,310,559	-0.9%	0.6%
Jefferson	\$3,054,433	\$23,833,160	\$3,085,029	\$24,421,362	1.0%	2.5%
Jewell	\$538,114	\$3,940,060	\$519,943	\$4,079,735	-3.4%	3.5%
Johnson	\$105,210,460	\$1,028,701,640	\$102,552,619	\$1,022,856,531	-2.5%	-0.6%
Kearny	\$868,176	\$6,542,344	\$800,096	\$6,574,550	-7.8%	0.5%
Kingman	\$1,484,826	\$10,429,344	\$1,499,459	\$10,501,151	1.0%	0.7%
Kiowa	\$430,687	\$3,420,759	\$425,441	\$3,410,354	-1.2%	-0.3%
Labette	\$3,185,559	\$19,024,624	\$3,163,266	\$18,942,164	-0.7%	-0.4%
Lane	\$445,618	\$2,541,205	\$447,515	\$2,650,480	0.4%	4.3%
Leavenworth	\$10,531,609	\$95,873,516	\$10,504,456	\$96,968,980	-0.3%	1.1%
Lincoln	\$459,290	\$3,068,849	\$448,886	\$3,194,666	-2.3%	4.1%
	, -		, -			

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

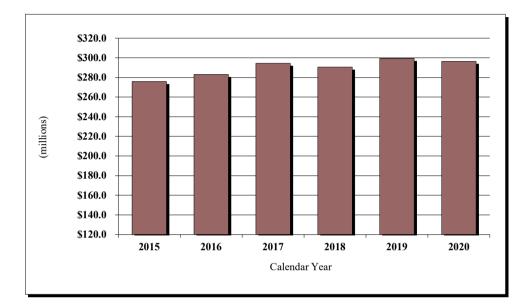
					Percent	Percent
	2019	2019	2020	2020	Change	Change
County	Tax	Valuation	Tax	Valuation	Tax	Valuation
Linn	\$1,333,281	\$13,489,959	\$1,334,966	\$14,007,595	0.1%	3.8%
Logan	\$509,870	\$4,144,211	\$498,852	\$4,232,722	-2.2%	2.1%
Lyon	\$4,116,238	\$32,981,082	\$4,154,759	\$33,433,864	0.9%	1.4%
Marion	\$1,791,702	\$12,770,324	\$1,770,090	\$12,798,921	-1.2%	0.2%
Marshall	\$1,566,662	\$13,056,170	\$1,581,883	\$13,520,256	1.0%	3.6%
McPherson	\$3,699,699	\$37,554,763	\$3,777,033	\$37,962,804	2.1%	1.1%
Meade	\$723,126	\$5,896,573	\$744,877	\$6,094,001	3.0%	3.3%
Miami	\$5,479,139	\$49,175,987	\$5,369,026	\$48,809,769	-2.0%	-0.7%
Mitchell	\$1,310,996	\$8,297,178	\$1,257,342	\$8,241,467	-4.1%	-0.7%
Montgomery	\$4,182,399	\$29,636,974	\$4,377,609	\$29,921,938	4.7%	1.0%
Morris	\$884,721	\$6,448,728	\$938,962	\$6,721,510	6.1%	4.2%
Morton	\$592,950	\$3,955,319	\$508,465	\$3,519,836	-14.2%	-11.0%
Nemaha	\$1,387,112	\$14,779,622	\$1,359,559	\$15,149,804	-2.0%	2.5%
Neosho	\$2,593,735	\$16,938,453	\$2,719,025	\$17,184,767	4.8%	1.5%
Ness	\$647,356	\$4,754,099	\$647,356	\$4,609,236	0.0%	-3.0%
Norton	\$818,482	\$5,985,372	\$779,692	\$6,025,247	-4.7%	0.7%
Osage	\$2,459,168	\$18,197,197	\$2,506,281	\$18,635,801	1.9%	2.4%
Osborne	\$610,869	\$4,242,764	\$619,214	\$4,239,476	1.4%	-0.1%
Ottawa	\$1,009,463	\$6,849,378	\$1,026,070	\$7,172,659	1.6%	4.7%
Pawnee	\$1,034,093	\$7,070,917	\$1,024,477	\$7,034,503	-0.9%	-0.5%
Phillips	\$682,075	\$4,707,513	\$861,998	\$6,089,923	26.4%	29.4%
Pottawatomie	\$2,605,383	\$33,373,253	\$2,805,005	\$35,120,510	7.7%	5.2%
Pratt	\$1,595,538	\$11,698,436	\$1,594,992	\$11,694,434	0.0%	0.0%
Rawlins	\$427,220	\$3,706,932	\$413,316	\$3,749,985	-3.3%	1.2%
Reno	\$9,417,815	\$65,032,974	\$9,464,934	\$65,840,258	0.5%	1.2%
Republic	\$823,545	\$5,778,046	\$833,993	\$5,949,747	1.3%	3.0%
Rice	\$1,483,316	\$11,618,449	\$1,368,459	\$11,930,049	-7.7%	2.7%
Riley	\$6,701,333	\$56,840,575	\$6,878,604	\$56,870,998	2.6%	0.1%
Rooks	\$854,467	\$6,113,466	\$791,278	\$6,176,844	-7.4%	1.0%
Rush	\$583,181	\$3,700,923	\$581,672	\$3,704,472	-0.3%	0.1%
Russell	\$1,398,713	\$8,937,572	\$1,323,758	\$8,707,386	-5.4%	-2.6%
Saline	\$6,907,319	\$66,930,084	\$7,199,291	\$66,943,991	4.2%	0.0%
Scott	\$1,108,779	\$8,238,810	\$1,134,488	\$8,289,348	2.3%	0.6%
Sedgwick	\$63,409,725	\$626,582,714	\$63,833,623	\$628,088,569	0.7%	0.2%
Seward	\$3,072,199	\$22,014,255	\$3,189,613	\$22,014,637	3.8%	0.0%
Shawnee	\$25,744,679	\$197,674,096	\$25,540,864	\$198,127,885	-0.8%	0.2%
Sheridan	\$572,686	\$4,632,291	\$437,883	\$3,724,254	-23.5%	-19.6%
Sherman	\$920,543	\$8,136,316	\$932,176	\$8,298,838	1.3%	2.0%
Smith	\$678,593	\$4,107,139	\$632,710	\$4,072,980	-6.8%	-0.8%
Stafford	\$649,254	\$5,201,228	\$659,740	\$5,250,548	1.6%	0.9%
Stanton	\$776,257	\$4,209,544	\$728,021	\$4,012,662	-6.2%	-4.7%
Stevens	\$1,152,374	\$7,878,084	\$1,164,940	\$7,906,905	1.1%	0.4%
Sumner	\$3,365,017	\$25,177,455	\$3,337,217	\$25,419,829	-0.8%	1.0%
Thomas	\$1,656,206	\$11,340,296	\$1,625,132	\$11,353,843	-1.9%	0.1%
Trego	\$603,725	\$4,161,324	\$561,978	\$4,011,408	-6.9%	-3.6%
Wabaunsee	\$1,112,976	\$8,519,089	\$1,121,510	\$8,849,110	0.8%	3.9%
Wallace	\$353,994	\$2,393,643	\$319,465	\$2,294,840	-9.8%	-4.1%
Washington	\$944,495	\$7,110,442	\$723,556	\$5,624,833	-23.4%	-20.9%
Wichita	\$507,281	\$3,612,854	\$504,336	\$3,709,772	-0.6%	2.7%
Wilson	\$1,143,939	\$9,815,940	\$1,168,238	\$10,113,809	2.1%	3.0%
Woodson	\$580,451	\$3,760,942	\$566,049	\$3,790,741	-2.5%	0.8%
Wyandotte	<u>\$22,828,909</u>	<u>\$150,389,060</u>	\$20,722,519	<u>\$137,555,887</u>	-9.2%	-8.5%
Total	\$427,313,257	\$3,675,918,915	\$422,932,966	\$3,671,035,327	-1.0%	-0.1%

## Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2020

Vehicle Registration Fees * Automobiles		Vehicle Registration Fees (cont.) * Urban Buses: 8-30 passengers	\$35.0
0 - 3000 lbs	\$30.00	31 - 39 passengers	\$50.0
3001 - 3999 lbs	\$30.00	over 39 passengers	\$80.0
4000 - 4500 lbs	\$30.00	Transit Authorities	\$2.0
over 4500 lbs	\$40.00	Trailers:	φ2.0
County Registrations	φ+0.00	81	M \$35.0
Regular Truck - gross weight to:		121	1
12M	\$40.00	Over 12 N	• • •
16M	\$202.00	Drive-Away, first	\$64.0
20M	\$232.00	Drive-Away, others	\$38.0
24M	\$297.00	Antique, Regular	\$40.0
24M 26M	\$412.00	Antique, Regular Antique, Personalized	\$40.0
30M	\$412.00	Anateur Radio	\$40.0 \$1.00 + standard f
36M	\$475.00	Special Interest	\$1.00 + standard 1 \$26.0
42M	\$575.00	National Guard	standard f
42M 48M	\$705.00	Pearl Harbor Survivor	standard fo
46M 54M	\$905.00	Disabled	standard fo
60M			standard fo
66M	\$1,145.00	Purple Heart Veteran	standard fo
74M	\$1,345.00 \$1,670.00	Educational Institution	vari
80M			fre
85.5M	\$1,870.00	Disabled Veteran, Ex-POW Medal of Honor	fre
Local. 6000 Mile & Custom Harvest	\$2,070.00		standard fe
,		Firefighter	
16M	\$162.00	Veterans	standard f
20M	\$202.00	Emergency Medical Services	standard fo
24M	\$232.00	Breast Cancer Research and Outreach	standard fo
26M	\$277.00 \$277.00	Support Kansas Arts	standard f
30M	\$277.00	Boy Scouts of America	standard fo
36M	\$315.00	Vietnam Veteran	standard fo
42M	\$345.00	Pet Friendly	standard fo
48M	\$415.00	Motorcycles	\$16.0
54M	\$515.00	Motor Bikes	\$11.0
60M	\$615.00	Dealer, full-privilege	\$350.0
66M	\$715.00	Dealer, regular, first	\$275.0
74M	\$895.00	Dealer, regular, others	\$25.0
80M	\$1,025.00	Personalized (one-time)	\$40.0
85.5M	\$1,145.00	Highway Patrol and Training Surcharge	\$2.0
Farm Truck - gross weight to:		Law Enforcement Training Center Surcharge	\$1.2
16M	\$57.00	Division of Vehicles Modernization Surcharge	\$4.0
20M	\$142.00	<u>Interstate</u>	<b>**</b> < 0
24M	\$152.00	72 Hour	\$26.0
26M	\$172.00	30 Day	varies by weig
36M	\$172.00	Apportioned & Qrtr	varies by weig
54M	\$175.00	Job Hunter's Permit	\$26.0
60M	\$325.00	Modified Cab Card	\$1.0
66M	\$505.00	Replacement Cab Card	\$3.0
>66M	\$745.00	Driver License Fees	
County Qrtr Pay	1/4 of annual fee	Class A/B	\$24 (varies by ag
County 72 Hour	\$26.00	Class C	\$18 (varies by ag
County 30 Day	varies by weight	Class M	\$12.50 (varies by ag
		CDL Class A, B or C	\$18.0
		CDL Endorsements/each	\$10.0
		CDL Instruction Permit	\$5.0
		Instructional Permit	varies by ty
		Farm Permit	\$12.0
		Identification Card	\$14.0
		Senior (age 65 and over)/ Handicapped ID Card	\$10.0
		Exam	\$3.0
		Re-Exam on original application	\$1.5
		Photo	\$8.0
* For all county-registered vehicles add \$5.00 c	ounty fee; and for new	DUI Exam	\$25.0
plates add a 50¢ reflector fee.		Penalty	\$1.0

## 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.



Calendar <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2015	\$275,889,488	5.4%
2016	\$282,977,349	2.6%
2017	\$294,514,074	4.1%
2018	\$290,521,470	-1.4%
2019	\$299,294,753	3.0%
2020	\$296,353,010	-1.0%

## Vehicle Revenue Collections Calendar Year 2020

## Vehicle Revenue Collections by Source by Calendar Year

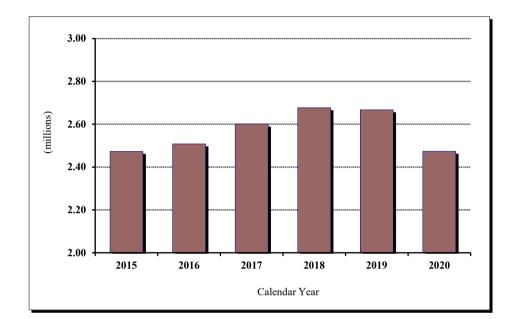
Source		CY 2020 Collection	Percent <u>Total</u>
Titles and Registration		\$197,103,243	66.5%
Interstate Apportioned		\$83,873,448	28.3%
Driver License		\$14,683,115	5.0%
Motor Carrier Inspection		\$677,934	0.2%
Dealer Fines		<u>\$15,270</u>	0.0%
	Total	\$296,353,010	100.0%

## Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>		CY 2020 Collection	Percent <u>Total</u>
State Highway		\$227,505,564	76.8%
County Funds		\$23,195,517	7.8%
Driver Safety		\$2,079,860	0.7%
Refunds		\$75,071	0.0%
Motorcycle Safety		\$67,681	0.02%
Other		<u>\$43,429,317</u>	14.65%
	Total	\$296,353,010	100.0%

# Motor Vehicle Registrations by Calendar Year

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



Calendar <u>Year</u>	Number Vehicle <u>Registrations</u>	Percent <u>Change</u>
2015	2,472,862	-5.7%
2016	2,508,633	1.7%
2017	2,601,153	3.8%
2018	2,677,571	2.9%
2019	2,667,505	-0.4%
2020	2,474,008	-7.3%

## Motor Vehicle Registrations by Type, Calendar Years 2019 and 2020

	Calendar	Calendar	
	Year	Year	Percent
Vehicle Type	<u>2019</u>	2020	<u>Change</u>
Automobiles	1,665,264	1,513,126	-9.1%
Trucks	769,544	740,299	-3.8%
Trailers	130,296	126,529	-2.9%
Motorcycles	89,811	82,563	-8.1%
Motorized Bicycles	4,626	4,016	-13.2%
$\mathbf{RV}^{1}$	7,964	<u>7,475</u>	-6.1%
Total	2,667,505	2,474,008	-7.3%

Vehicle Registration by Type and Percent Change

#### Vehicle Registration by Type and Percent Total

	Percent	Percent
	Total	Total
Vehicle Type	<u>2019</u>	<u>2020</u>
Automobiles	62.64%	61.16%
Trucks	28.59%	29.92%
Trailers	4.82%	5.11%
Motorcycles	3.46%	3.34%
Motorized Bicycles	0.19%	0.16%
$RV^1$	0.30%	0.30%
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. 2)Special Registrations are now included with automobiles, trucks and motorcycles rather than being broken out separately.

## Motor Vehicle Registrations by County, Calendar Year 2020

Allen         5.982         4.794         771         424         28         12.027           Anderson         4.073         3.530         807         266         23         38         8.737           Anchison         7.903         5.586         1.403         458         11         33         15.394           Barbor         1.920         2.409         540         163         12         7         5.051           Barbor         1.3805         9.844         1.743         840         55         11.0         2.337           Butler         31.986         18.442         3.096         2.280         81         274         55.119           Chase         1.282         1.629         337         84         5         12         3.139           Chase         8.227         7.862         845         596         10         2         1.756.0           Cheyeme         1.416         1.661         557         1.44         2         11         3.791           Clay         4.108         3.597         927         347         21         44         9.102           Clay         4.188         3.597         927 <td< th=""><th>County</th><th>Auto</th><th>Truck &amp; Bus</th><th>Trailer</th><th>Motor Cycle</th><th>Motor Bike</th><th>RV</th><th>Total</th></td<>	County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
Anderson       4,073       3,530       807       266       23       38       8,737         Archison       7,920       2,409       540       163       12       7       5,051         Barton       13,805       9,840       1,743       840       55       110       62,393         Bourbon       5,976       5,044       870       405       20       42       12,325         Brown       4,390       3,907       1,094       399       16       35       9,841         Burler       31,986       18,442       3,096       2,280       81       274       56,159         Chattauqua       1,017       2,224       281       109       0       4       3,635         Chatzauqua       1,017       2,224       281       109       0       4       3,635         Chatzauqua       1,0161       1,575       144       2       11       0,237         Clask       8,137       7,347       21       44       9,124       0,126       29,973         Clask       1,408       3,629       872       353       14       4       2,227         Cowley       15,305       11,								
Atchison         7,903         5,586         1,403         458         11         33         15,394           Barber         1,202         2,409         540         163         12         7         5,051           Barton         5,976         5,044         870         405         20         42         12,357           Brown         4,390         3,907         1,094         399         16         35         5,841           Butler         31,986         18,442         3,096         2,280         81         274         5,159           Chase         1,227         7,862         885         596         10         21         1,7,561           Cherokce         8,227         7,862         845         596         10         21         3,791           Clay         4,108         3,657         927         347         21         44         2,9105           Clay         4,188         3,597         927         347         21         44         2,272           Cowley         15,305         11,511         1,822         1,090         59         126         29,973           Crawford         7,179         10,144	Anderson			807	266	23	38	
Barber         1,920         2,409         540         163         12         7         5,051           Barton         13,805         9,840         1,743         840         55         110         26,393           Bourbon         5,976         5,044         870         4099         16         35         9,841           Burler         31,986         18,442         3,096         2,280         81         274         56,159           Chara         1,282         1,629         337         84         5         12         3,349           Chartmaqua         1,017         2,224         281         109         0         4         3,651           Charkman         8,627         7,862         845         596         10         21         17,561           Chark         866         1,139         264         70         1         10         2,370           Claud         4,188         3,629         872         353         14         49         9,124           Coffey         4,785         4,100         1,040         363         21         51         10,360           Cowaley         15,305         1,151 <t< td=""><td>Atchison</td><td></td><td></td><td>1,403</td><td>458</td><td>11</td><td>33</td><td></td></t<>	Atchison			1,403	458	11	33	
Barton         13.805         9.840         1.743         840         55         110         26.393           Bourbon         5,976         5,044         870         405         20         42         12.357           Brown         4,390         3,907         1,094         399         16         35         9.841           Butler         31,986         18.442         3,096         2.280         81         274         56,159           Chase         1,227         7.862         845         566         10         21         17.561           Cheyenne         1,416         1,661         557         144         2         11         3,791           Clay         4,108         3,629         872         353         14         29         9,005           Clay         4,108         3,697         927         347         21         44         9,126         22973           Clay         4,188         3,597         927         347         24         4         2277           Cowley         15,305         11,511         1,882         1,090         59         126         29,9781           Crawford         17,179	Barber							
Bourbon         5.976         5.044         870         405         20         42         12.357           Brown         4.390         3.907         1.094         399         16         35         9.841           Burler         31.986         18.442         3.096         2.280         81         274         56.159           Charse         1.282         1.629         337         84         5         12         3.349           Chautauqua         1.017         2.224         281         109         0         4         3.635           Cheyeme         1.416         1.661         557         144         2         11         3.791           Clay         4.108         3.629         872         353         14         29         9.005           Cloud         4.188         3.507         9.27         347         21         44         9.126           Corrigo         4.785         4.100         1.040         363         21         51         0.360           Corrigo         4.785         4.100         1.040         363         216         22.810           Decision         9.351         7.434         1.574		,	,					
Brown         4,390         3,907         1,094         399         16         35         9,841           Butler         31,986         18,442         3,096         2,280         81         274         56,159           Chase         1,282         1,629         337         84         5         12         3,349           Charkunqua         1,017         2,224         281         109         0         4         3,639           Cherokce         8,227         7,862         845         596         10         21         17,561           Cheyenne         1,416         1,661         557         144         2         11         3,791           Clay         4,108         3,629         872         353         14         29         9,005           Condu         4,188         3,597         927         347         21         44         9,242           Condu         1,530         1,641         1,317         1,098         90         50         28,81           Decatur         1,595         2,004         569         149         5         30         4,352           Dickinson         9,351         7,434         <		,		,				
Butler         31,986         18,442         3,096         2,280         81         274         56,199           Chase         1,282         1,629         337         84         5         12         3,499           Chartauqua         1,017         2,224         281         109         0         4         3,635           Cherokee         8,227         7,862         845         596         10         21         17,561           Clay         4,108         3,629         872         353         14         29         9,005           Cloud         4,188         3,597         927         347         21         44         9,124           Coffey         4,785         4,100         1,140         363         21         51         10         267           Conderot         15,305         11,511         1,882         1,090         59         126         29973           Crawford         17,179         10,147         1,317         1,098         90         50         29,881           Decatur         1,595         2,004         569         149         5         30         4,352           Diviphan         3,616			,					,
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$\begin{array}{c c c c c c c c c c c c c c c c c c c $								
$\begin{array}{c c} \hline Coffey & 4.785 & 4.100 & 1.040 & 363 & 21 & 51 & 10.360 \\ \hline Comanche & 736 & 1.180 & 297 & 51 & 4 & 4 & 2.272 \\ \hline Cowley & 15,305 & 11.511 & 1.882 & 1.090 & 59 & 126 & 29.973 \\ \hline Cawford & 17,179 & 10.147 & 1.317 & 1.098 & 90 & 50 & 29.881 \\ \hline Decatur & 1.595 & 2.004 & 569 & 149 & 5 & 30 & 4.352 \\ \hline Dickinson & 9.351 & 7.434 & 1.574 & 794 & 46 & 97 & 19.296 \\ \hline Doughas & 57,711 & 15,331 & 2.562 & 2.190 & 209 & 244 & 78.247 \\ \hline Edwards & 1.448 & 1.799 & 393 & 128 & 8 & 18 & 3.829 \\ \hline Elk & 1.115 & 1.747 & 331 & 61 & 4 & 13 & 3.271 \\ \hline Ellis & 13.678 & 8.995 & 2.473 & 1.087 & 87 & 110 & 2.6430 \\ \hline Finney & 18.901 & 10.966 & 1.649 & 906 & 38 & 116 & 32.576 \\ \hline Ford & 14.015 & 10.792 & 1.379 & 777 & 26 & 64 & 27.033 \\ \hline Finney & 18.901 & 10.966 & 1.649 & 906 & 38 & 116 & 32.576 \\ \hline Ford & 14.015 & 10.792 & 1.379 & 777 & 26 & 64 & 27.035 \\ \hline Graham & 1.102 & 1.641 & 420 & 95 & 16 & 15 & 3.289 \\ \hline Grant & 3.637 & 3.026 & 714 & 279 & 14 & 30 & 7.700 \\ \hline Gray & 2.670 & 3.560 & 979 & 258 & 3 & 47 & 7.517 \\ \hline Greeley & 631 & 969 & 259 & 41 & 0 & 9 & 1.909 \\ \hline Greenwood & 3.082 & 3.338 & 647 & 209 & 10 & 19 & 7.305 \\ \hline Harvet & 1.651 & 2.378 & 1.092 & 1.56 & 3 & 11 & 3.269 \\ \hline Harvet & 1.651 & 2.378 & 1.092 & 156 & 9 & 24 & 5.210 \\ \hline Harvet & 1.651 & 2.743 & 2.282 & 485 & 120 & 7 & 15 & 5.652 \\ \hline Hadscell & 2.743 & 2.282 & 485 & 120 & 7 & 15 & 5.652 \\ \hline Hadscell & 2.743 & 2.282 & 485 & 1.20 & 7 & 15 & 5.652 \\ \hline Hadscell & 1.551 & 2.378 & 1.092 & 156 & 9 & 24 & 5.210 \\ \hline Johnson & 375.850 & 78.615 & 9.097 & 12.691 & 459 & 785 & 477.497 \\ \hline Kearny & 1.952 & 2.166 & 678 & 116 & 3 & 12 & 4.927 \\ \hline Kinma & 3.069 & 1.907 & 12.691 & 459 & 785 & 477.497 \\ \hline Kearny & 1.952 & 2.166 & 678 & 116 & 3 & 12 & 4.927 \\ \hline Kinma & 3.069 & 1.948 & 307 & 60 & 8 & 14 & 2.896 \\ \hline Labette & 9.493 & 7.202 & 663 & 591 & 31 & 53 & 18.033 \\ \hline Lane & 1.448 & 1.560 & 3.44 & 106 & 10 & 7 & 3.475 \\ \hline Lane & 1.648 & 4.943 & 307 & 60 & 8 & 41 & 2.896 \\ \hline Labette & 9.493 & 7.202 & 663 & 591 & 31 & 53 & 18.033 \\ \hline Lane & 1.648 & 4.948 & 307 & 60 $	•							
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$\begin{array}{c crawford & 17,179 & 10,147 & 1,317 & 1,098 & 90 & 50 & 29,881 \\ \hline Decatur & 1,595 & 2,004 & 569 & 149 & 5 & 30 & 4,352 \\ \hline Doinphan & 3,648 & 3,326 & 887 & 281 & 6 & 22 & 8,170 \\ \hline Douglas & 57,711 & 15,331 & 2,562 & 2,190 & 209 & 244 & 78,247 \\ \hline Edwards & 1,483 & 1,799 & 393 & 128 & 8 & 18 & 3,829 \\ \hline Elk & 1,115 & 1,747 & 331 & 61 & 4 & 13 & 3,271 \\ \hline Elis & 13,678 & 8,995 & 2,473 & 1,087 & 87 & 110 & 26,430 \\ \hline Elisworth & 2,829 & 2,677 & 696 & 232 & 23 & 36 & 6,493 \\ \hline Finney & 18,901 & 10,966 & 1,649 & 906 & 38 & 116 & 32,576 \\ \hline Ford & 14,015 & 10,792 & 1,379 & 777 & 26 & 64 & 27,053 \\ \hline Ford & 14,015 & 10,792 & 1,379 & 777 & 26 & 64 & 27,053 \\ \hline Geary & 17,989 & 6,859 & 1,115 & 1,215 & 32 & 48 & 27,258 \\ \hline Grant & 3,637 & 3,026 & 714 & 279 & 14 & 30 & 7,700 \\ \hline Gray & 2,670 & 3,560 & 979 & 258 & 3 & 47 & 7,517 \\ \hline Greeley & 631 & 969 & 259 & 41 & 0 & 9 & 1,009 \\ \hline Harper & 2,352 & 3,000 & 578 & 199 & 8 & 9 & 6,146 \\ Harvey & 18,619 & 8,947 & 1,585 & 1,282 & 123 & 100 & 30,656 \\ Haskell & 2,743 & 2,282 & 485 & 120 & 7 & 15 & 5,652 \\ Hodgeman & 812 & 1,570 & 453 & 65 & 3 & 11 & 2,914 \\ Jackson & 6,383 & 5,515 & 1,475 & 501 & 13 & 49 & 13,936 \\ Jackson & 6,383 & 5,515 & 1,475 & 501 & 13 & 49 & 13,936 \\ Jackson & 6,383 & 5,515 & 1,475 & 501 & 13 & 49 & 13,936 \\ Jackson & 6,383 & 5,515 & 1,475 & 501 & 13 & 49 & 13,936 \\ Jackson & 6,383 & 5,515 & 1,475 & 501 & 13 & 49 & 13,936 \\ Jackson & 6,383 & 5,515 & 1,475 & 501 & 13 & 49 & 13,936 \\ Jackson & 6,383 & 5,515 & 1,475 & 501 & 13 & 49 & 13,936 \\ Jackson & 1,059 & 1,448 & 307 & 60 & 8 & 14 & 2,896 \\ Kiowa & 1,059 & 1,448 & 307 & 60 & 8 & 14 & 2,896 \\ Jackell & 9,493 & 7,202 & 663 & 591 & 31 & 53 & 18,033 \\ Lane & 1,448 & 1,560 & 344 & 106 & 10 & 7 & 3,475 \\ Laskett & 9,493 & 7,202 & 663 & 591 & 31 & 53 & 18,033 \\ Lane & 1,448 & 1,560 & 344 & 106 & 10 & 7 & 3,475 \\ Laskett & 9,493 & 7,202 & 663 & 591 & 31 & 53 & 18,033 \\ Lane & 1,448 & 1,560 & 344 & 106 & 10 & 7 & 3,475 \\ Laskett & 9,493 & 7,202 & 866 & 591 & 31 & 53 & 18,033 \\ Lane & 1,448 & 1,560 & 344 &$							-	, .
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Linn5,6094,9951,195529207312,421Logan1,4531,8114481448163,880Lyon15,0289,5961,239828488626,825Marion6,1844,9431,020427563812,668	Leavenworth	39,522	18,051	3,651	3,019	43		64,540
Linn5,6094,9951,195529207312,421Logan1,4531,8114481448163,880Lyon15,0289,5961,239828488626,825Marion6,1844,9431,020427563812,668	Lincoln	1,606	1,875	491	116	9	8	4,105
Logan1,4531,8114481448163,880Lyon15,0289,5961,239828488626,825Marion6,1844,9431,020427563812,668	Linn			1,195		20	73	
Lyon15,0289,5961,239828488626,825Marion6,1844,9431,020427563812,668	Logan							3,880
Marion 6,184 4,943 1,020 427 56 38 12,668	-							26,825
								12,668
	Marshall	5,221	5,086	1,241	440	20	34	12,042

## Motor Vehicle Registrations by County, Calendar Year 2020

				Motor	Motor		
County	Auto	Truck & Bus	Trailer	Cycle	Bike	RV	Total
McPherson	15,665	10,195	2,344	1,339	90	120	29,753
Meade	1,859	2,269	688	148	16	13	4,993
Miami	19,122	10,936	2,973	1,390	40	150	34,611
Mitchell	3,133	3,461	923	242	7	40	7,806
Montgomery	14,415	9,448	916	959	69	88	25,895
Morris	2,717	2,642	704	165	18	26	6,272
Morton	1,273	1,424	215	99	8	16	3,035
Nemaha	5,380	4,863	1,454	418	27	25	12,167
Neosho	6,802	6,240	781	513	36	37	14,409
Ness	1,414	2,374	728	139	9	15	4,679
Norton	2,588	2,817	869	295	34	28	6,631
Osage	8,228	6,544	1,477	617	26	87	16,979
Osborne	1,868	2,340	671	150	7	22	5,058
Ottawa	2,779	3,278	748	264	16	16	7,101
Pawnee	2,332	2,676	498	199	9	14	5,728
Phillips	2,717	3,168	1,040	247	23	32	7,227
Pottawatomie	13,362	8,407	2,058	854	32	102	24,815
Pratt	3,879	3,709	677	305	14	33	8,617
Rawlins	1,300	1,971	709	122	13	16	4,131
Reno	30,620	16,923	2,659	2,535	118	217	53,072
Republic	2,341	2,898	821	174	12	15	6,261
Rice	4,496	3,900	817	316	18	38	9,585
Riley	26,659	9,832	1,453	1,344	78	105	39,471
Rooks	2,674	2,730	759	237	8	24	6,432
Rush	1,608	1,819	456	118	29	9	4,039
Russell	3,364	3,161	836	254	16	40	7,671
Saline	29,128	13,947	2,476	2,058	133	191	47,933
Scott	2,320	2,561	651	254	17	35	5,838
Sedgwick	263,053	105,477	9,285	13,045	667	1,167	392,694
Seward	9,568	5,952	801	322	29	23	16,695
Shawnee	94,922	32,308	4,937	4,933	167	455	137,722
Sheridan	1,340	2,144	636	112	22	17	4,271
Sherman	2,519	3,077	832	255	37	35	6,755
Smith	1,760	2,411	851	140	28	13	5,203
Stafford	1,883	2,594	727	140	5	23	5,372
Stanton	828	1,421	430	104	1	9	2,793
Stevens	2,484	2,516	685	140	11	21	5,857
Sumner	11,618	8,557	1,446	855	36	110	22,622
Thomas	3,862	3,773	1,041	371	18	43	9,108
Trego	1,766	2,003	666	173	10	27	4,645
Wabaunsee	3,738	3,288	838	215	9	34	8,122
Wallace	765	1,423	369	60	2	10	2,629
Washington	3,019	3,335	912	189	4	19	7,478
Wichita	885	1,768	396	117	7	6	3,179
Wilson	3,796	4,548	605	292	36	41	9,318
Woodson	1,432	1,794	336	89	7	4	3,662
Wyandotte	72,262	33,348	2,055	3,126	53	141	110,985
Total	1,513,126	740,299	126,529	82,563	4,016	7,475	2,474,008

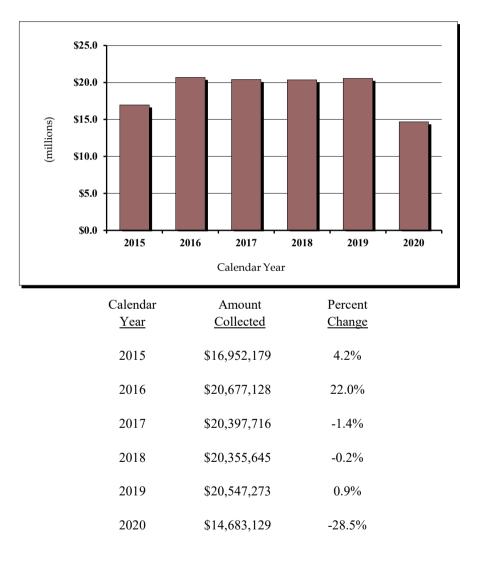
Note: Numbers of registrations come from the Motor Vehicle System (for non-commercial vehicles)

Special plate registrations are included in the appropriate vehicle category.

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

## Driver License Fee Collections by Calendar Year

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



## Driver Licenses by Age and License Class, Calendar Year 2020

Kansas Drivers by Age Category

	Calendar Year	Percent of Total
Age Category	<u>2020</u>	By Age
14 and 15 (restricted license)	8,569	0.4%
16 - 24	280,142	12.8%
25 - 49	859,742	39.2%
50 - 64	549,684	25.0%
65 and over	<u>497,725</u>	22.7%
Total by Age	2,195,862	100.0%

Note: New Driver License system launched in 2018

Kansas Drivers by License Class

		Calendar Year	Percent of Total
License Class*		<u>2020</u>	By Class
Class CDL		144,506	6.6%
Class A & B		27,172	1.2%
Class C		1,867,711	85.1%
Class M**		<u>156,473</u>	7.1%
	Total	2,195,862	100.0%

\* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

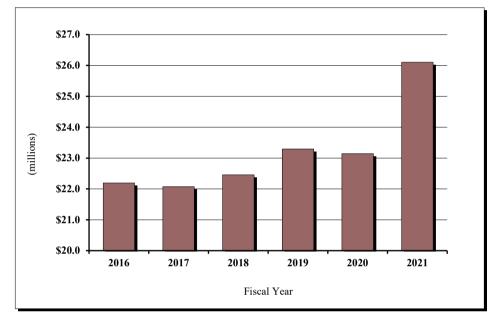
Class C: regular automobile

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

## Gallonage Tax Receipts by Components and Fiscal Year

Gross Gallonage Tax by Components

Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Percent <u>Change</u>
\$11,645,348	\$13,870,822	19.1%
\$1,547,561	\$1,661,590	7.4%
\$9,349,792	\$10,467,391	12.0%
<u>\$599,353</u>	<u>\$108,464</u>	-81.9%
\$23,142,054	\$26,108,267	12.8%
	2020 \$11,645,348 \$1,547,561 \$9,349,792 <u>\$599,353</u>	$\begin{array}{c cccc} & & & & & \\ \hline 2020 & & & & \\ \$11,645,348 & & \$13,870,822 \\ \$1,547,561 & & \$1,661,590 \\ \$9,349,792 & & \$10,467,391 \\ \hline \$599,353 & & & \\ \hline \$108,464 \end{array}$

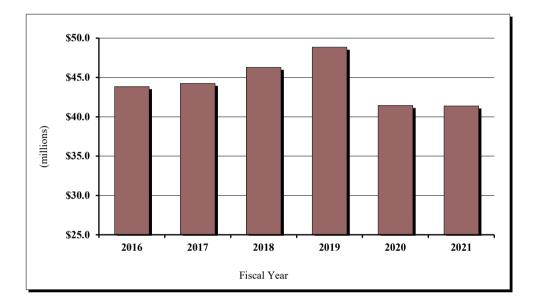


Total Gallonage Tax by Fiscal Year

Fiscal <u>Year</u>	Amount Collected	Percent Change
2016	\$22,192,973	1.2%
2017	\$22,073,621	-0.5%
2018	\$22,460,337	1.8%
2019	\$23,294,401	3.7%
2020	\$23,142,054	-0.7%
2021	\$26,108,267	12.8%

#### Liquor Excise Tax Gross Receipts

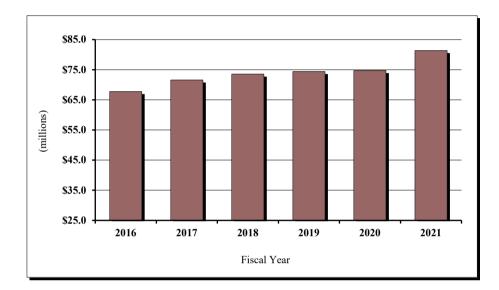
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking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



Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2016	\$43,842,818	3.9%
2017	\$44,246,942	0.9%
2018	\$46,290,242	4.6%
2019	\$48,853,738	5.5%
2020	\$41,447,367	-15.2%
2021	\$41,383,714	-0.2%

## Liquor Enforcement Tax Gross Receipts

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



Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2016	\$67,762,160	-1.2%
2017	\$71,594,638	5.7%
2018	\$73,545,647	2.7%
2019	\$74,381,927	1.1%
2020	\$74,703,013	0.4%
2021	\$81,386,843	8.9%

## **Total Liquor Taxes and Fees and Number of Licenses**

## Fiscal Year 2021 Total Liquor Taxes and Fees - Gross Receipts

	Fiscal Year <u>2021</u>	Percent <u>Total</u>
Gallonage Tax	\$26,108,267	17.0%
Liquor Excise Tax	\$41,383,714	26.9%
Liquor Enforcement Tax	\$81,386,843	52.9%
Fees and Fines	<u>\$4,894,164</u>	<u>3.2%</u>
Total	\$153,772,988	100.0%

## Alcoholic Beverage Licenses Issued

License Type	Count
Caterer	88
Class A Club - Social (500 members or less)	31
Class A Club - Social (Over 500 members)	15
Class A Club (Fraternal/Veterans)	151
Class B Club	54
Common Consumption Area Permit	14
Distributor - Beer	38
Distributor - Spirits	38
Distributor - Wine	43
Drinking Establishment	2016
Drinking Establishment/Caterer	174
Farm Winery	59
Farm Winery Outlet	12
Farmers' Market Sales Permit	15
Fulfillment House	31
Hotel Drinking Establishment	73
Hotel Drinking Establishment and Caterer	19
Manufacturer's License	6
Microbrewery License	71
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	12
Non-Beverage Permit	24
Non-Beverage User License	26
Packaging and Warehousing Facility Permit	2
Producer	2
Public Venue License	7
Retailer's License	715
Special Order Shipping License	854
Supplier Permit	1187
Temporary Permit (Issued CY2021 to date)	34
Total	5,812

#### Kansas Liquor-by-the-Drink November 2020

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

2000		2002	2002	1992	1996 2012	1992	2018	1986	198		1986	1980		2012 Doninhs	Solution and a second s
Cheyer		Rawlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washi	ngton	Marsh	all Nema	ha Brow	Ч	3
1986 Shermai		1986 'homas	2016 Sheridan	1992 Graham	2000 Rooks	2010 Osborne	1996 Mitchell	1998 Cloud	2010 Clay	6 Ri	04	1986 awatomie	Jackson	1986 198	
			)	<u> </u>			1990	2006		ר_`	ل آ <del>ر</del>	male	1980 {	fferson 201	0 1986
	2	006	2012	1986	1986 1988	1986	Lincoln	Ottawa 1986	198	ſ.	1986 1990 Geary	1986 Wabaunsee	1994 Shawnee	1986 ~~n 1992	1
Wallace		gan	Gove	Trego	Ellis	Russell	1986	1980	Dickin	7	2020	Т <sub>г</sub>	1986	Douglas	Johnson
2008	2014	2010	2012	2004	1986	1986	Ellsworth	Saline			2020 Morris	1986 1992	Osage	1994 Franklin	1986 Miami
Greeley	Wichita	Scott	Lane	Ness	Rush	2004 Barton	2014	1996 McPherso	200 n Mar		1988	Lyon	2004	1996	2004
		1986		2004	1992 Pawnee		Rice		<u> </u>		Chase		Coffey	Anderson	Linn
2010	1988	2018		Hodgeman	1986	2016 Stafford	1986		986 arvey			 1986	2008	2020	1992 2018
Hamilton	Kearny	Finney	2018		2008 Edwards		Reno		986 988	19	986	Greenwood	Woodson	Allen	Bourbon
	2008			2016	2010	2000	2020			Bu	ıtler	Greenwood	1998	1998	1986
Stanton	Grant	Haskell	Gray	Ford	Kiowa	Pratt	Kingmar		lgwick			2014	Wilson	Neosho	1992 Crawford
2012	2012	1996	2018	2016	2010	2010	2006	1	992	19	996	Elk 2008	1998	1996	
Morton	Stevens	Seward	Meade	Clark	Comanche	Barber	Harper	Su	nner	Cov	wley	Chautauqua	Montgome		2012 Cherokee

Annual Report