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DEPARTMENT OFFICIALS January 2024

Mark A. Burghart Secretary of Revenue

SECRETARIAT STAFF

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

Legal Services

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

Office of Financial Management

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

Audit Services

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

Office of Personnel Services (DOA)

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

Office of Policy and Research

Kathleen Smith, Director

Information Systems (OITS)

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

Communications and Legislative Affairs

Zachary Denney, Director of Communications & Legislative Affairs

DIVISIONS AND SUPPORTING SERVICES

Division of Alcoholic Beverage Control

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

Division of Taxation

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

Division of Property Valuation

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

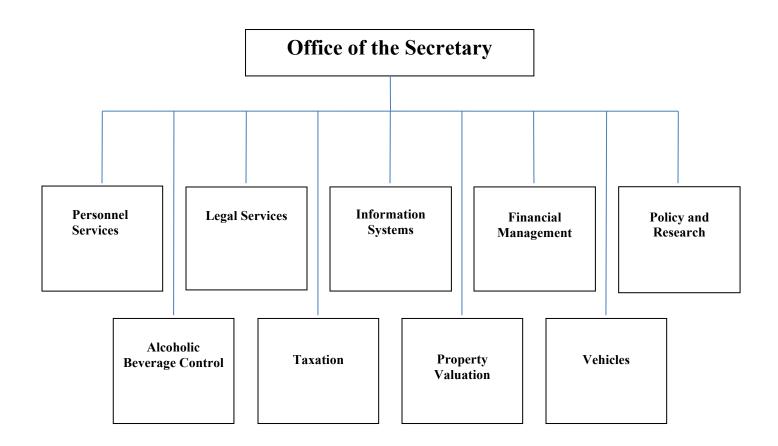
Division of Vehicles

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

Driver Services

Lacey Black, Driver Solutions Manager

KANSAS DEPARTMENT OF REVENUE ORGANIZATIONAL CHART FISCAL YEAR 2023/2024



Selected Kansas Department of Revenue Telephone and FAX Numbers

Ĩ	•			
Alcoholic Beverage Control	(785) 296-	7015	Information - Department of Revenue	(785) 296- 3909
Collections	(785) 296-	6121	Bingo Tax	(785) 368- 8222
Human Resources	(785) 296-		Cigarette and Tobacco Products	(785) 368- 8222
Property Valuation Division	(785) 296-		Commercial Motor Veh Office (CMVO)	(785) 296- 3621
Secretary of Revenue's Office	(785) 296-		Commercial Vehicle Central Permit	(785) 368- 6501
Taxation	(785) 368-		Corporate Income Tax	(785) 368- 8222
Vehicles	(785) 296-	3601	Dealer Licensing	(785) 296- 3621
			Driver License Examination	(785) 296- 3963
Taxpayer Advocate	(785) 296-	2473	Driver License Examination, Burlingame	(785) 266- 7380
			Driver Medical/Vision	(785) 368- 8971
			Driver Solutions	(785) 296- 3671
For registration to remit taxes:	(705) 2(0	0000	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368-	8222	Electronic Filing	(785) 296- 6993
Dilling and tax in aviniage			Environmental Assurance Fee Estate Tax	(785) 368- 8222
Billing and tax inquiries:	(795) 269	0000		(785) 368- 8222
Taxpayer Assistance Center for Topeka Forms Request Line (voicemail only)	(785) 368-		Fed/State Discovery Fiduciary	(785) 368- 6337
Forms Request Line (voicemail only)	(785) 296-	4937	Food Sales Tax Refund Unit	(785) 368- 8222
For audit inquiries:			Homestead Tax Refund Unit	(785) 368- 8222 (785) 368- 8222
Audit Services Bureau	(785) 296-	7710	Individual Income Estimated Tax	(785) 368- 8222
Audit Services Bureau	(785) 290-	//19	Individual Income Tax	(785) 368- 8222
For legal inquiries:			Intangibles Tax	(785) 368- 8222
Legal Services Bureau	(785) 296-	2281	Liquor Enforcement Tax	(785) 368- 8222
Legal Services Bureau	(785) 290-	2361	-	
For revenue collection statistical in quinicas			Liquor Drink Tax Mineral Taxes	(785) 368- 8222
For revenue collection statistical inquiries: Office of Research and Analysis	(785) 296-	2082	Mineral Taxes Motor Fuel Taxes	(785) 368- 8222 (785) 368- 8222
Office of Research and Analysis	(783) 290-	3082	Revenue Recovery/Legal Case Mgmnt Topeka	(785) 296- 6124
			Revenue Recovery/CAR/Collections Topeka	(785) 296- 6121
			Sales and Use Tax	$(785) 296^{-} 0121$ $(785) 368^{-} 8222$
			Sand Royalty	(785) 368- 8222
			Tax Appeals Section	(785) 296- 2388
Department Regional Offices Telephone Nu	mbers:		Tire Excise Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 942-	3060	Transient Guest Tax	(785) 368- 8222
Wichita Audit Office	(316) 337-		Vehicle MSRP and Class Codes	(785) 368- 8384
Wichita Collections Office	(316) 337-		Vehicle Rental Excise Tax	(785) 368- 8222
Wichita Assistance Center	(316) 337-		Vehicle Titles and Registration	(785) 296- 3621
			Water Protection Fee	(785) 368- 8222
			Withholding Tax	(785) 368- 8222
FAX Numbers:				
Alcoholic Beverage Control	(785) 296-	7185	Driver License: Wichita, Twin Lakes	(316) 821- 9921
Audit Services	(785) 296-	0531	Driver Medical Review	(785) 296- 5857
Commercial Motor Veh Office (CMVO)	(785) 296-	6548	Human Resources	(785) 296- 1107
Commercial Vehicle Central Permit	(785) 296-	6558	Kansas City Metropolitan Asssistance Center	(913) 631- 6215
Customer Relations-Business Segment	(785) 296-	2073	Mineral Tax/Motor Fuel Tax	(785) 296- 2703
Customer Relations-Liquor/Misc Tax	(785) 296-	2703	Policy and Research	(785) 296- 7928
Customer Relations-Cigarette/Tobacco	(785) 296-	2703	Property Valuation Division	(785) 296- 2320
Customer Relations-Corporate	(785) 296-	2644	Secretary of Revenue & Secretariat	(785) 368- 8392
-			-	
Customer Relations-IFTA/Motor Fuel Ref Customer Relations-Motor Fuel	(785) 296-	2703	Taxation, Director's Office Taxpayer Assistance	(785) 296- 2703 (785) 201- 2614
	(785) 296-	2703		(785) 291- 3614
Customer Relations-Wage Earner Driver Solutions	(785) 296-	8989 6851	Titles and Registration Wichita Assistance Center	(785) 296- 2383
Driver Solutions Driver License: Mission	(785) 296- (785) 432-	6851 0199	Wichita Assistance Center Wichita Audit Office	(855) 489- 5669 (316) 337- 6162
Driver License: Topeka, Zibell	(785) 296-	0199	Wichita Collections Office	(316) 337- 6162
Driver License: Topeka, Elben Driver License: Topeka, Burlingame	(785) 296-		Wienia Concetions Office	(310) 337- 0102
Error Electioe. ropeka, Burniganie	(105) 270-	0411		

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

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

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

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

Source: Federation of Tax Administrators January 2023

Comparison of Kansas and Selected States, Personal Income

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

Per Capita Disposable Personal Income

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

Disposable Personal Income as Percent of Personal Income

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

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

Descending

Comparison of Kansas and Selected States, Individual Income Tax

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

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

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

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

Comparison of Kansas and Selected States, Corporate Tax Comparison

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

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

NR - No Response to the MCT Guide Survey.

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

Comparison of Kansas and Selected States, Sales Tax Comparison

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

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	4.225%	5.5%	NR
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	NR
State has approved local use tax	Yes	No	Yes	Yes	Yes	NR
Filing Period	<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	NR
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	NR
Percent or range of rates for local sales tax	See https://tax.colorado.gov/si tes/tax/files/DR1002_07- 2020_V2.pdf	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	NR
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, community improvement and transportation development districts	city, county, special districts	city, county	NR

NR - No Response to the MCT Guide Survey.

Selected Kansas Tax Rates with Statutory Citation

Selected Kansas Tax Rate	es with Statuto	ry Citation						K.S.A.:
Bingo Tax								110/110
Bingo faces	\$0.002							
Bingo instant (pull-tabs)	1.00%							
Bingo cards	3.00%							75-5176
Car Line Tax/gross earnings		2.5%						79-907; 917
8 8	eff. 7/1/15 Package	of 20 - \$1.29; Pack	age of 25 - \$	51.61				79-3310
-		er milliliter of consu	-		tronic cigarette	es		79-3399
Corporation Tax	total taxable income		plus		6	le income over \$50,000	7.0%	79-32,110
	Eff 1/1/24	3.5%	plus			le income over \$50,000	6.5%	74-50,321
			1					
Drycleaning								
Environmental Surcharge/gross	s receipts	2.5%						65-34,150
Solvent Fee (chlorinated)/gallo	n	\$5.50						65-34,150
Solvent Fee (non-chlorinated)/g	gallon	\$0.55						65-34-151
Drug Stamp Tax Marijuana:	-							79-5202
Processed		Controlled Substa	ance:					
Wet Plant - \$5.50 per gram o		Cont. Substanc		-		/gram or portion of gram		
Dry Plant - \$0.40 per gram o \$0.90 per gram o		Cont. Substanc	e/50 dose unit	or portion of	of unit- \$2,0	00/50 dose unit or portion of unit	it	
\$0.90 per gram o	i portion or gram							
Environ. Fee/gallon petroleum	product	\$0.01	each of tw	vo funds h	as maximum a	nd minimum limits		65-34,117
Individual Income Tax	•	Tax Year 18 and al						79-32,110
		Tax Rates, Resident,						y
		taxable income =< \$	-	%				
		taxable income > \$3			\$930 + 5 25%	\$30,000		
		taxable income $>$ \$6						
		Tax Rates, Resident,		1 5.770 2 φ	.00,000			
		taxable income =< 3		0/2				
		taxable income . \$1			\$165 + 5 25% ~	\$15,000		
		taxable income > \$3				\$15,000		
Liquor Gallonage Tax		taxable income > 5.	50,000 \$1,252.	.50 + 5.7 %	> \$30,000			
Strong Beer and CMB/gallon		\$0.18						41-501
Alcohol & Sprits/gallon		\$0.18						41-501
· •								
Light Wine/gallon		\$0.30						41-501
Fortified Wine/gallon	-4-1-12-14)	\$0.75	C					41-501
Liquor Excise Tax (Drinking E Liquor Enforcement (Liquor S		10.00%	Gross rece	*				79-41a02 79-4101
Mineral Tax	tores)	8.00%	Gross rece	erpts				79-4101
		0.000/		2 (70)				79-4217, 4219
Oil/gross taxable value		8.00%	with	3.67%	property tax c			
Gas/gross taxable value		8.00%	with	3.67%	property tax c	redit		
Coal/ton Motor Fuel Tax/per Gallon		\$1.00						
•					#0.24			70 24 141
Regular Motor Fuel/gallon					\$0.24			79-34,141
Gasohol/gallon					\$0.24			79-34,141
Diesel/gallon					\$0.26			79-34,141
LP-Gas/gallon					\$0.23			79-34,141
E-85/gallon					\$0.17			79-34,141
Compress Nat Gas/126.67 Cl		· · ·	uvalent)		\$0.24			79-34,141
Liquefied Nat Gas/6.06 poun	ds=DGE (diesel gallo	on equivalent)			\$0.26			79-34,141
Trip Permits/each			-		\$13.00/24	hr; \$25.00/72 hr eff. 7/1/200	16	79-34,118
Oil Inspection Fee/barrel (50 g	allons)	\$0.015/barre	1					55-426
Prepaid Wireless 911 Fee		2.06% per reta	ul transactior	1				12-5371
Privilege Tax								
Banks	total net income		plus			able income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income	@ 2.25%	plus	2.25%	surtax on taxa	able income over \$25,000	4.50%	79-1108
Property Tax (State levy) Asses	ssed Valuation		1.5 mills					76-6b01
State School District Finance L	levy		20 mills					76-6b02
Sales and Use Tax								
State Retailers Sales Tax		6.5%	eff July 1,	, 2015	Reduced sales	ax food and food ingredients: 4	% eff 1/1/23; 2% eff 1/1/24	79-3603
State Compensating Use Taxes		6.5%	eff July 1,			x food and food ingredients: 4%		79-3703
Local Retailers Sales Tax						& 1% special for cities		12-189
Local Use Sales Tax	-	-	*		-	& 1% special for cities		12-191
Sand Royalty/per ton	1.1	\$0.15/ton	•	, · F	<u> </u>	L		70a-102
Tire Tax/per tire (New Tires)		\$0.25						65-3424
Tobacco Tax (wholesale price)		10.00%						79-3371
Vehicle Rental Excise Tax/gros	s receipts	3.5%	for rentals	s not excee	eding 28 days			79-5117
Water Protection Fee/1,000 gal	-	\$0.032	- or rondio		20 aujs			82a-954
(\$0.03 is collected for the Kans			for H&F K	AR 28.1	5-12)			
Clean Drinking Water Fee/1,00		\$0.030	,					82a-2101
Steam Drinning Water Fee/1,00	- Surrous	φ 0.050						554 £101

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

Tax or Fee	Fund Amount	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	*	State Charitable Gaming Reg Fund	*	*	*	75-5182
Raffle License Fee	*	State Charitable Gaming Reg Fund	*	*	*	75-5175, 5182
Cigarette & Tobacco Taxes	*	State General Fund	*	*	*	79-3387
Commercial Vehicle Fee	*	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	ınd *	*	*	65-34,141
Environmental Assurance Fee	*	Above and Below Ground Petroleum	Storage Tank I	Release Trust Funds *	*	65-34,114
ndividual Income	*	State General Fund	*	*	*	79-32,105
*	*	then eff July 1, 2012, 2% of withhol	lding goes to th	ne Job Creation Program Fund *	*	74-50,107
Liquor Gallonage Tax (b)	10%			ntoxication 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
aje	5%	Community Alcoholism and Intoxicat	tion Programs I		15th of Mar, June, Sept, Dec	79-41a03
Ainerals (Severance) Tax	93%	State General Fund (less amount to the Oi	il and Gas Valuatio	on Depletion Trust Fund, 12.41%-distribution made in October)		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	\$100,000 in SC	F then all to Petroleum Inspection Fee Fund	*	55-427(d)(1)
Motor Fuel Taxes	\$875 thousand/grtr			*	1st of Oct, Jan, April, July	79-34,161
*	\$625 thousand/grtr	-		*	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
ale		*	1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Aotor 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
*		*	25	2/3 of 50% is to drainage districts, after expenses	yearly	82a-309
*		*		1/3 of 50% to other drainage districts in county	vearly	82a-309

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

				83		
Tax or Fee		Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		*	83.846%	Effective 1/1/23 83% to State General Fund	*	79-3620, 3710
*		*	16.154%	Effective 1/1/23 17% to State Highway Fund	*	79-3620, 3710
Tires Excise Tax (New Tires)		Waste Tire Management Fund	*	*	*	65-3424
*		*	*	*	*	65-3424
Transient Guest	98%	Co/Ci Transient Guest Tax Fund	*	Counties/Cities Imposing Tax	at least quarterly	12-1694
*	2%	State General Fund	*	*	*	12-1694
*		*	*	*	*	12-1694
Water Protection Fee		State Water Plan Fund	*	*	*	82a-951, KAR 28-15-12
	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)
Registration Fees		then remainder to State Highway Fund			*	8-145, 8-145(d)
Vehicle Dealers	50%	Dealers and Mfgr Fee Fund	*	*	*	8-2425
Full-Privilege Plates	50%	County Treasurer Veh Lic Fee Fund	*	*	*	8-2524
Veh Dealers Regular Plates		State Highway Fund	*	*	*	8-2418
Driver License Fees	37.5% class (C & *	*	*	*	8-267
*	20% classes A, B	8, M *	*	*	*	8-267
*	& 20% C	CDL State Safety Fund	*	*	*	8-267
*	20% clas	s M Motorcycle Safety Fund	*	*	*	8-267
*	\$2 each C	CDL Truck Driver Training Fund	*	*	*	8-267
*	bala	ance State Highway Fund	*	*	*	8-267
DUI Reinstatement Fee	26% Alcoh	ol Intoxication Program	12% Forensic L	ab/Mat Fee Fund 33% Judicial Branch Nonju	licial Salary Adj	8-241
*	12% Juven	ile Alternatives to Detention Fund	17% Driving U	nder Influence Fund *	*	8-241
Failure to Comply	Prior to July 1, 201	8	On and after Jul	y 1, 2018		
Reinstatement Fee	42.37% Ve	chicle Operating Fund	First \$15 to Non	judicial Salary Adjustment Fund, then:		8-2110
(collected by court)	31.78% Al	cohol Intoxication Program	29.41%	Vehicle Operating Fund	*	8-2110
	15.26% No	onjudicial Sal Adj Fund	22.06%	Alcohol Intoxication Program	*	8-2110
	10.59% Ji	uvenile Alternatives to Detention Fund	7.36%	Juvenile Alternatives to Detention Fund	*	8-2110
			41.17%	Nonjudicial Sal Adj Fund	*	8-2110
DUI License Modification Fee	\$100,000	Vehicle Operating Fund	*	*	*	8-1015
*	t	then remainder to Community Corr Supe	erv Fund	*	*	8-1015

Annual Report

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.

County Allen Anderson Atchison Barber Barton Bourbon Brown Butler Chase Chautauqua Cherokee Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur Dickinson	$\begin{array}{r} \underline{\mathbf{TY} 21} \\ \$9,385,896 \\ \$5,557,654 \\ \$9,988,921 \\ \$3,631,380 \\ \$21,000,459 \\ \$7,426,595 \\ \$6,680,126 \\ \$81,176,801 \\ \$1,939,410 \\ \$1,727,466 \\ \$9,209,193 \\ \$1,895,278 \\ \$2,483,878 \\ \$6,049,667 \\ \$5,934,771 \\ \$8,132,713 \\ \$1,111,001 \\ \$21,970,174 \\ \$26,177,200 \\ \$1,863,779 \\ \end{array}$	TY 21 \$753 \$715 \$615 \$884 \$833 \$519 \$707 \$1,196 \$747 \$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$637 \$669	FY 23 \$12,908,841 \$5,873,942 \$12,014,871 \$5,449,885 \$32,510,059 \$12,833,749 \$9,094,833 \$56,606,630 \$1,863,206 \$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837 \$1,801,654	FY 23 \$1,026 \$755 \$746 \$1,322 \$1,296 \$886 \$971 \$830 \$731 \$553 \$525 \$661 \$945 \$971 \$1,143 \$1,243	<u>TY 22</u> \$2,066,559 \$1,217,700 \$2,024,182 \$859,137 \$4,859,067 \$2,123,760 \$929,886 \$11,145,902 \$390,969 \$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524 \$1,434,842	TY 22 \$164 \$157 \$126 \$208 \$194 \$147 \$99 \$163 \$153 \$153 \$158 \$122 \$218 \$271 \$170 \$160	TY 22 \$26,702,337 \$17,856,431 \$26,774,547 \$16,395,132 \$47,685,697 \$20,018,419 \$22,596,371 \$134,395,970 \$8,207,897 \$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275 \$20,469,226	TY 22 \$2,123 \$2,296 \$1,662 \$3,977 \$1,901 \$1,381 \$2,413 \$1,969 \$3,221 \$1,743 \$1,143 \$3,803 \$4,396 \$2,758 \$2,289
Anderson Atchison Barber Barton Bourbon Brown Butler Chase Chautauqua Cherokee Cheyenne Clark Clay Cloud Coloud Coffey Comanche Cowley Crawford Decatur	\$5,557,654 \$9,988,921 \$3,631,380 \$21,000,459 \$7,426,595 \$6,680,126 \$81,176,801 \$1,939,410 \$1,727,466 \$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$715 \$615 \$884 \$833 \$519 \$707 \$1,196 \$747 \$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$975 \$665 \$637	\$5,873,942 \$12,014,871 \$5,449,885 \$32,510,059 \$12,833,749 \$9,094,833 \$56,606,630 \$1,863,206 \$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$755 \$746 \$1,322 \$1,296 \$886 \$971 \$830 \$731 \$553 \$525 \$661 \$945 \$971 \$1,143	\$1,217,700 \$2,024,182 \$859,137 \$4,859,067 \$2,123,760 \$929,886 \$11,145,902 \$390,969 \$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524	\$157 \$126 \$208 \$194 \$147 \$99 \$163 \$153 \$153 \$158 \$122 \$218 \$271 \$170	\$17,856,431 \$26,774,547 \$16,395,132 \$47,685,697 \$20,018,419 \$22,596,371 \$134,395,970 \$8,207,897 \$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$2,296 \$1,662 \$3,977 \$1,901 \$1,381 \$2,413 \$1,969 \$3,221 \$1,743 \$1,143 \$3,803 \$4,396 \$2,758
Atchison Barber Barton Bourbon Brown Butler Chase Chautauqua Cherokee Clark Clay Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$9,988,921 \$3,631,380 \$21,000,459 \$7,426,595 \$6,680,126 \$81,176,801 \$1,939,410 \$1,727,466 \$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$615 \$884 \$833 \$519 \$707 \$1,196 \$747 \$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$975 \$665 \$637	\$12,014,871 \$5,449,885 \$32,510,059 \$12,833,749 \$9,094,833 \$56,606,630 \$1,863,206 \$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$746 \$1,322 \$1,296 \$886 \$971 \$830 \$731 \$553 \$525 \$661 \$945 \$971 \$1,143	\$2,024,182 \$859,137 \$4,859,067 \$2,123,760 \$929,886 \$11,145,902 \$390,969 \$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524	\$126 \$208 \$194 \$147 \$99 \$163 \$153 \$153 \$158 \$122 \$218 \$271 \$170	\$26,774,547 \$16,395,132 \$47,685,697 \$20,018,419 \$22,596,371 \$134,395,970 \$8,207,897 \$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$1,662 \$3,977 \$1,901 \$1,381 \$2,413 \$1,969 \$3,221 \$1,743 \$1,143 \$3,803 \$4,396 \$2,758
Barber Barton Bourbon Brown Butler Chase Chautauqua Cherokee Cheyenne Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$3,631,380 \$21,000,459 \$7,426,595 \$6,680,126 \$81,176,801 \$1,939,410 \$1,727,466 \$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$884 \$833 \$519 \$707 \$1,196 \$747 \$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$637	\$5,449,885 \$32,510,059 \$12,833,749 \$9,094,833 \$56,606,630 \$1,863,206 \$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$1,322 \$1,296 \$886 \$971 \$830 \$731 \$553 \$525 \$661 \$945 \$971 \$1,143	\$859,137 \$4,859,067 \$2,123,760 \$929,886 \$11,145,902 \$390,969 \$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524	\$208 \$194 \$147 \$99 \$163 \$153 \$158 \$122 \$218 \$271 \$170	\$16,395,132 \$47,685,697 \$20,018,419 \$22,596,371 \$134,395,970 \$8,207,897 \$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$3,977 \$1,901 \$1,381 \$2,413 \$1,969 \$3,221 \$1,743 \$1,143 \$3,803 \$4,396 \$2,758
Barton Bourbon Brown Butler Chase Chautauqua Cherokee Cheyenne Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$21,000,459 \$7,426,595 \$6,680,126 \$81,176,801 \$1,939,410 \$1,727,466 \$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$833 \$519 \$707 \$1,196 \$747 \$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$975 \$665 \$637	\$32,510,059 \$12,833,749 \$9,094,833 \$56,606,630 \$1,863,206 \$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$1,296 \$886 \$971 \$830 \$731 \$553 \$525 \$661 \$945 \$971 \$1,143	\$4,859,067 \$2,123,760 \$929,886 \$11,145,902 \$390,969 \$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524	\$194 \$147 \$99 \$163 \$153 \$158 \$122 \$218 \$271 \$170	\$47,685,697 \$20,018,419 \$22,596,371 \$134,395,970 \$8,207,897 \$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$1,901 \$1,381 \$2,413 \$1,969 \$3,221 \$1,743 \$1,143 \$3,803 \$4,396 \$2,758
Bourbon Brown Butler Chase Chautauqua Cherokee Cheyenne Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$7,426,595 \$6,680,126 \$81,176,801 \$1,939,410 \$1,727,466 \$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$519 \$707 \$1,196 \$747 \$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$975 \$665 \$637	\$12,833,749 \$9,094,833 \$56,606,630 \$1,863,206 \$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$886 \$971 \$830 \$731 \$553 \$525 \$661 \$945 \$971 \$1,143	\$2,123,760 \$929,886 \$11,145,902 \$390,969 \$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524	\$147 \$99 \$163 \$153 \$158 \$122 \$218 \$271 \$170	\$20,018,419 \$22,596,371 \$134,395,970 \$8,207,897 \$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$1,381 \$2,413 \$1,969 \$3,221 \$1,743 \$1,143 \$3,803 \$4,396 \$2,758
Brown Butler Chase Chautauqua Cherokee Cheyenne Clark Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$6,680,126 \$81,176,801 \$1,939,410 \$1,727,466 \$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$707 \$1,196 \$747 \$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$665 \$637	\$9,094,833 \$56,606,630 \$1,863,206 \$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$971 \$830 \$731 \$553 \$525 \$661 \$945 \$971 \$1,143	\$929,886 \$11,145,902 \$390,969 \$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524	\$99 \$163 \$153 \$158 \$122 \$218 \$271 \$170	\$22,596,371 \$134,395,970 \$8,207,897 \$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$2,413 \$1,969 \$3,221 \$1,743 \$1,143 \$3,803 \$4,396 \$2,758
Butler Chase Chautauqua Cherokee Cheyenne Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$81,176,801 \$1,939,410 \$1,727,466 \$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$1,196 \$747 \$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$637	\$56,606,630 \$1,863,206 \$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$830 \$731 \$553 \$525 \$661 \$945 \$971 \$1,143	\$11,145,902 \$390,969 \$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524	\$163 \$153 \$158 \$122 \$218 \$271 \$170	\$134,395,970 \$8,207,897 \$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$1,969 \$3,221 \$1,743 \$1,143 \$3,803 \$4,396 \$2,758
Chase Chautauqua Cherokee Cheyenne Clark Clay Cloud Coloud Coffey Comanche Cowley Crawford Decatur	\$1,939,410 \$1,727,466 \$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$747 \$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$637	\$1,863,206 \$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$731 \$553 \$525 \$661 \$945 \$971 \$1,143	\$390,969 \$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524	\$153 \$158 \$122 \$218 \$271 \$170	\$8,207,897 \$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$3,221 \$1,743 \$1,143 \$3,803 \$4,396 \$2,758
Chautauqua Cherokee Cheyenne Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$1,727,466 \$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$509 \$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$637	\$1,888,547 \$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$553 \$525 \$661 \$945 \$971 \$1,143	\$540,093 \$2,330,930 \$564,180 \$523,493 \$1,370,524	\$158 \$122 \$218 \$271 \$170	\$5,950,656 \$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$1,743 \$1,143 \$3,803 \$4,396 \$2,758
Cherokee Cheyenne Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$9,209,193 \$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$481 \$720 \$1,256 \$749 \$665 \$975 \$665 \$637	\$10,022,802 \$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$525 \$661 \$945 \$971 \$1,143	\$2,330,930 \$564,180 \$523,493 \$1,370,524	\$122 \$218 \$271 \$170	\$21,818,679 \$9,824,091 \$8,498,206 \$22,184,275	\$1,143 \$3,803 \$4,396 \$2,758
Cheyenne Clark Clay Cloud Could Coffey Comanche Cowley Crawford Decatur	\$1,895,278 \$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$720 \$1,256 \$749 \$665 \$975 \$665 \$637	\$1,707,706 \$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$661 \$945 \$971 \$1,143	\$564,180 \$523,493 \$1,370,524	\$218 \$271 \$170	\$9,824,091 \$8,498,206 \$22,184,275	\$3,803 \$4,396 \$2,758
Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$2,483,878 \$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$1,256 \$749 \$665 \$975 \$665 \$637	\$1,827,222 \$7,812,702 \$10,226,864 \$10,292,837	\$945 \$971 \$1,143	\$523,493 \$1,370,524	\$271 \$170	\$8,498,206 \$22,184,275	\$4,396 \$2,758
Clay Cloud Coffey Comanche Cowley Crawford Decatur	\$6,049,667 \$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$749 \$665 \$975 \$665 \$637	\$7,812,702 \$10,226,864 \$10,292,837	\$971 \$1,143	\$1,370,524	\$170	\$22,184,275	\$2,758
Cloud Coffey Comanche Cowley Crawford Decatur	\$5,934,771 \$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$665 \$975 \$665 \$637	\$10,226,864 \$10,292,837	\$1,143				
Coffey Comanche Cowley Crawford Decatur	\$8,132,713 \$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$975 \$665 \$637	\$10,292,837	ć.	<i>*-,</i>	0100	320.409.220	\$2,288
Comanche Cowley Crawford Decatur	\$1,111,001 \$21,970,174 \$26,177,200 \$1,863,779	\$665 \$637		Ψ1.Δ+1.7	\$932,592	\$113	\$60,160,411	\$7,266
Cowley Crawford Decatur	\$21,970,174 \$26,177,200 \$1,863,779	\$637	,001,001	\$1,072	\$370,971	\$221	\$6,650,818	\$3,956
Crawford Decatur	\$26,177,200 \$1,863,779		\$26,955,079	\$782	\$5,123,831	\$149	\$54,289,188	\$1,576
Decatur	\$1,863,779	.0007	\$37,856,239	\$969	\$4,733,037	\$121	\$42,088,937	\$1,077
		\$677	\$2,098,482	\$780	\$448,685	\$167	\$9,472,127	\$3,523
	\$15,142,623	\$820	\$14,815,453	\$804	\$2,927,653	\$159	\$37,792,481	\$2,051
Doniphan	\$4,458,423	\$597	\$4,374,205	\$588	\$900,877	\$121	\$17,829,482	\$2,396
Douglas	\$122,459,703	\$1,026	\$126,366,246	\$1,053	\$14,633,002	\$122	\$230,842,236	\$1,924
Edwards	\$2,576,566	\$910	\$1,784,060	\$651	\$621,818	\$227	\$10,248,320	\$3,742
Elk	\$1,513,390	\$620	\$1,596,045	\$654	\$458,489	\$188	\$5,782,092	\$2,369
Ellis	\$28,078,402	\$975	\$48,978,808	\$1,692	\$3,356,439	\$116	\$51,997,184	\$1,797
Ellsworth	\$4,962,521	\$783	\$4,451,295	\$700	\$768,155	\$121	\$15,728,984	\$2,475
Finney	\$33,370,973	\$876	\$61,741,705	\$1,640	\$5,827,586	\$155	\$83,074,835	\$2,207
Ford	\$27,448,145	\$804	\$42,528,339	\$1,256	\$5,730,395	\$169	\$60,237,117	\$1,780
Franklin	\$20,585,175	\$792	\$24,630,060	\$948	\$3,979,520	\$153	\$47,406,147	\$1,824
Geary	\$12,194,176	\$339	\$31,242,770	\$875	\$3,581,679	\$100	\$39,018,100	\$1,093
Gove	\$2,535,121	\$920	\$3,769,121	\$1,387	\$524,322	\$193	\$11,857,612	\$4,364
Graham	\$1,892,903	\$789	\$2,527,386	\$1,048	\$435,728	\$181	\$10,577,991	\$4,387
Grant	\$5,664,968	\$773	\$6,157,147	\$856	\$1,111,364	\$154	\$20,956,459	\$2,912
Gray	\$7,984,722	\$1,415	\$6,081,113	\$1,061	\$1,255,073	\$219	\$16,865,701	\$2,944
Greeley	\$1,109,878	\$851	\$1,000,596	\$818	\$416,337	\$340	\$7,674,413	\$6,275
Greenwood	\$3,821,801	\$644	\$4,711,195	\$793	\$998,687	\$168	\$13,957,145	\$2,350
Hamilton	\$1,485,812	\$598	\$2,044,382	\$841	\$593,225	\$244	\$7,859,702	\$3,234
Harper	\$3,662,788	\$687	\$4,330,621	\$814	\$939,938	\$177	\$16,060,506	\$3,017
Harvey	\$36,393,285	\$1,076	\$28,290,541	\$837	\$4,828,803	\$143	\$53,186,496	\$1,574
Haskell	\$3,386,317	\$923	\$3,682,552	\$1,030	\$918,136	\$257	\$17,234,067	\$4,819
Hodgeman	\$1,821,154	\$1,065	\$1,007,372	\$574	\$469,632	\$268	\$8,004,710	\$4,561
Jackson	\$10,704,953	\$807	\$9,076,759	\$683	\$1,848,537	\$139	\$20,213,784	\$1,521
Jefferson	\$16,995,719	\$923	\$9,099,865	\$496	\$3,020,365	\$165	\$31,621,598	\$1,724
Jewell	\$2,156,586	\$734	\$1,366,034	\$471	\$504,866	\$174	\$11,437,260	\$3,947
Johnson	\$1,092,049,872	\$1,781	\$893,455,380	\$1,443	\$103,234,005	\$167	\$1,511,302,749	\$2,441
Kearny	\$3,359,775	\$863	\$2,135,702	\$554	\$924,046	\$240	\$16,224,109	\$4,209
Kingman	\$5,923,678	\$801	\$5,846,134	\$813	\$1,532,658	\$213	\$18,280,399	\$2,541
Kiowa	\$2,043,565	\$854	\$1,954,785	\$813	\$432,494	\$180	\$13,275,267	\$5,522
Labette	\$11,627,497	\$584	\$15,680,065	\$794	\$3,041,509	\$154	\$25,788,922	\$1,305
Lane	\$1,466,332	\$937	\$1,687,511	\$1,085	\$420,064	\$270	\$8,259,500	\$5,308
Leavenworth	\$57,859,516	\$704	\$52,576,642	\$634	\$10,837,886	\$131	\$116,545,394	\$1,406
Lincoln	\$2,044,069	\$704	\$1,435,126	\$495	\$415,747	\$143	\$9,684,239	\$3,341
Linn	\$7,137,462	\$732	\$5,798,923	\$592	\$1,372,266	\$140	\$33,739,272	\$3,444
Logan	\$2,903,860	\$1,067	\$2,652,294	\$981	\$534,073	\$197	\$9,957,106	\$3,681
Lyon	\$23,523,826	\$735	\$35,845,518	\$1,124	\$3,940,104	\$124	\$54,370,432	\$1,705
Marion	\$9,706,346	\$829	\$8,239,128	\$694	\$1,830,115	\$154	\$25,968,116	\$2,188

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.

	I	ndividual Incor	ne	Sales		Vehicle		Real/Personal
	Individual Income	Tax Liability	Sales	Tax	Vehicle	Property	Real/Personal	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	Property	(Per cap)	Property	(Per cap)
<u>County</u>	<u>TY 21</u>	<u>TY 21</u>	<u>FY 23</u>	<u>FY 23</u>	<u>TY 22</u>	<u>TY 22</u>	<u>TY 22</u>	<u>TY 22</u>
Marshall	\$9,636,781	\$966	\$10,690,291	\$1,071	\$1,579,480	\$158	\$27,077,915	\$2,713
McPherson	\$31,020,562	\$1,029	\$33,922,016	\$1,130	\$3,770,793	\$126	\$62,172,352	\$2,072
Meade	\$3,876,809	\$964	\$3,257,548	\$836	\$768,314	\$197	\$19,120,650	\$4,907
Miami	\$33,540,283	\$970	\$29,555,989	\$848	\$5,206,678	\$149	\$65,890,877	\$1,890
Mitchell	\$5,947,992	\$1,035	\$7,799,658	\$1,359	\$1,320,281	\$230	\$16,053,626	\$2,798
Montgomery	\$17,576,232	\$564	\$29,389,870	\$948	\$4,382,325	\$141	\$57,097,118	\$1,842
Morris	\$4,450,244	\$831	\$4,098,919	\$766	\$901,821	\$169	\$14,000,813	\$2,617
Morton	\$1,653,712	\$614	\$1,705,772	\$656	\$485,903	\$187	\$11,588,716	\$4,459
Nemaha	\$11,945,769	\$1,169	\$10,136,462	\$1,002	\$1,380,414	\$136	\$22,703,357	\$2,245
Neosho	\$9,542,160	\$605	\$15,287,831	\$980	\$2,740,616	\$176	\$24,133,552	\$1,546
Ness	\$2,837,936	\$1,062	\$3,814,153	\$1,442	\$666,149	\$252	\$12,270,926	\$4,639
Norton	\$3,798,856	\$711	\$4,107,559	\$775	\$799,562	\$151	\$10,379,600	\$1,958
Osage	\$12,055,067	\$765	\$7,540,238	\$482	\$2,678,110	\$171	\$26,257,278	\$1,677
Osborne	\$2,562,736	\$733	\$2,525,325	\$724	\$604,046	\$173	\$10,776,819	\$3,088
Ottawa	\$4,715,485	\$808	\$2,457,277	\$424	\$987,710	\$170	\$14,896,427	\$2,571
Pawnee	\$4,530,679	\$728	\$4,668,307	\$756	\$1,066,820	\$173	\$14,377,012	\$2,327
Phillips	\$5,179,857	\$1,076	\$4,262,041	\$886	\$863,364	\$180	\$12,572,913	\$2,614
Pottawatomie	\$23,145,456	\$897	\$42,243,172	\$1,608	\$2,762,104	\$105	\$74,037,697	\$2,818
Pratt	\$8,633,765	\$940	\$13,535,605	\$1,493	\$1,565,550	\$173	\$30,668,767	\$3,382
Rawlins	\$2,406,830	\$944	\$1,789,761	\$708	\$405,930	\$161	\$9,609,224	\$3,801
Reno	\$47,967,006	\$781	\$70,342,138	\$1,143	\$9,456,379	\$154	\$104,280,482	\$1,695
Republic	\$3,548,217	\$761	\$5,097,045	\$1,098	\$812,768	\$175	\$15,318,726	\$3,300
Rice	\$7,022,720	\$748	\$7,476,482	\$795	\$1,362,106	\$145	\$23,962,474	\$2,547
Riley	\$49,741,987	\$689	\$64,881,372	\$912	\$7,341,658	\$103	\$109,596,166	\$1,541
Rooks	\$3,908,447	\$809	\$4,533,484	\$942	\$809,499	\$168	\$13,986,970	\$2,906
Rush	\$2,567,546	\$869	\$1,769,576	\$605	\$598,147	\$204	\$9,146,142	\$3,125
Russell	\$4,925,191	\$735	\$6,255,107	\$942	\$1,298,162	\$196	\$17,863,688	\$2,691
Saline	\$53,334,138	\$990	\$84,442,184	\$1,576	\$7,380,726	\$138	\$83,713,251	\$1,562
Scott	\$6,369,971	\$1,241	\$5,689,275	\$1,135	\$1,131,821	\$226	\$15,542,329	\$3,100
Sedgwick	\$499,629,564	\$954	\$699,619,070	\$1,331	\$64,475,722	\$123	\$707,583,324	\$1,346
Seward	\$14,718,796	\$677	\$28,669,109	\$1,342	\$3,313,051	\$155	\$42,215,492	\$1,977
Shawnee	\$161,041,449	\$903	\$209,401,834	\$1,180	\$25,579,145	\$133 \$144	\$302,260,854	\$1,703
Sheridan	\$2,906,713	\$1,173	\$2,319,963	\$957	\$503,895	\$208	\$9,634,723	\$3,973
Sherman	\$4,444,995	\$754	\$7,761,976	\$1,331	\$980,148	\$208 \$168	\$15,401,412	\$2,642
Smith	\$2,765,693	\$773	\$2,736,286	\$774	\$630,194	\$178	\$12,560,370	\$3,555
Stafford	\$3,213,395	\$797	\$2,764,552	\$692	\$713,729	\$178	\$12,300,370	\$3,599
	\$1,828,422	\$895	\$1,693,275	\$863	\$745,652	\$380	\$9,738,717	\$3,399 \$4,961
Stanton Stevens	\$5,004,545	\$946	\$4,384,379	\$803	\$1,193,440	\$231	\$19,649,770	\$3,797
Sumner	\$15,383,108	\$940 \$687	\$15,078,135	\$671	\$3,391,762	\$231 \$151	\$45,962,654	\$2,045
Thomas	\$7,237,076 \$2,600,005	\$919 \$063	\$14,686,875 \$2,602,688	\$1,861 \$070	\$1,537,017 \$486,321	\$195 \$177	\$24,094,103 \$10,059,093	\$3,053 \$2,656
Trego	\$2,690,095	\$963	\$2,693,688	\$979 \$485	\$486,331	\$177 \$162	\$10,059,993	\$3,656
Wabaunsee	\$5,704,678	\$819	\$3,403,020	\$485	\$1,141,250	\$163	\$14,417,364	\$2,054
Wallace	\$1,214,914	\$806 \$005	\$1,072,261	\$721	\$315,950	\$212	\$6,549,934	\$4,402
Washington	\$5,427,261	\$985	\$20,737,894	\$3,770	\$916,749	\$167	\$19,018,834	\$3,457
Wichita	\$5,407,788	\$2,597	\$2,050,696	\$994	\$513,175	\$249	\$8,584,528	\$4,159
Wilson	\$5,615,646	\$659	\$4,828,494	\$560	\$1,196,619	\$139	\$14,754,695	\$1,711
Woodson	\$1,721,110	\$555	\$1,918,184	\$617	\$558,684	\$180	\$7,447,615	\$2,396
Wyandotte	<u>\$71,432,875</u>	\$428	<u>\$188,666,714</u>	\$1,138	<u>\$23,110,128</u>	\$139	<u>\$291,768,264</u>	\$1,760
Total	\$3,759,241,515	\$1,281	\$3,432,367,884	\$1,169	\$429,585,812	\$146	\$5,778,069,255	\$1,967

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

Selected 2023 Enacted Kansas Legislation

Alcoholic Beverage Control

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

Property Tax

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

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

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

Taxation

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

Selected 2023 Enacted Kansas Legislation

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

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

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

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

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

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

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

Selected 2023 Enacted Kansas Legislation

Vehicles

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

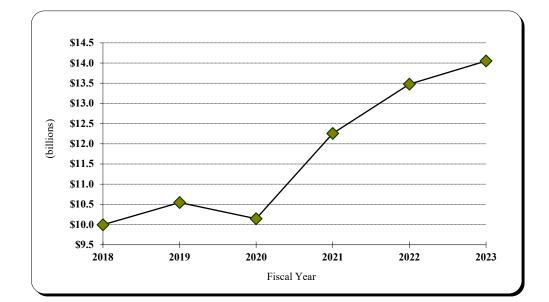
<u>Senate Bill 132</u> authorizes a Buffalo Soldier license plate for use on a passenger vehicle or a truck registered for a gross weight of 20,000 pounds or less, for issuance on or after January 1, 2024.

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

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

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

Total Department of Revenue Collections before Refunds

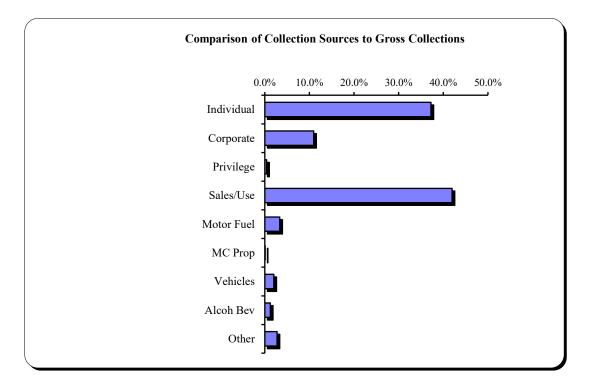


Total Department of Revenue Collections (before refunds) increased by 4.2% compared to the prior fiscal year.

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

Gross Total Collections and by Source

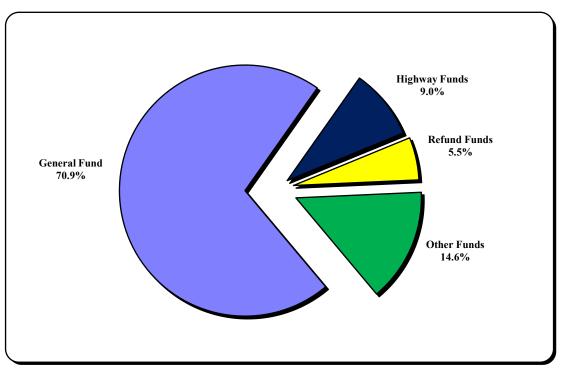
Collections by Department of Revenue



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

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

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

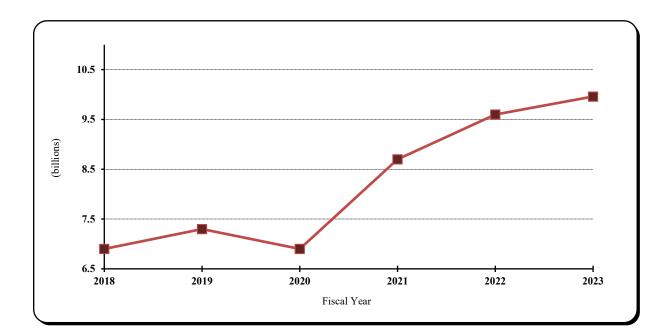


Total Department of Revenue Collections by Distribution to Fund

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

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

Collections by Department of Revenue



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

General Fund Collections by Source

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

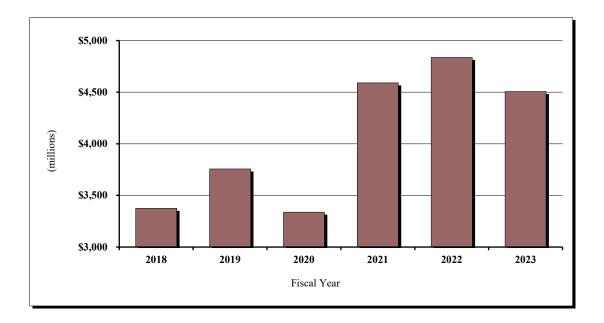
* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

** Cigarette/Tobacco includes electronic cigarettes.

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

Individual Income Tax Amount to the State General Fund after Refunds

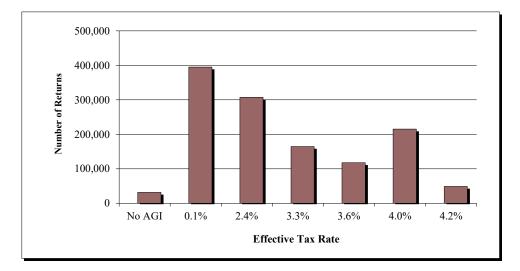
Kansas individual income tax rates by income brackets and filing status can be found on the Tax Rates table in this Annual Report.



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

Kansas Individual Income Tax by Adjusted Gross Income Bracket

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



Number of Returns Within Each Effective Tax Rate

Effective Tax Rate on Adjusted <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 -	31,771	(\$1,156,283,556)	(\$1,138,880)
0.1%	\$0 - \$25,000	395,023	\$4,689,573,490	\$ 3,122,569
2.4%	\$25,000.01 - \$50,000	307,112	\$11,235,346,028	\$ 274,818,698
3.3%	\$50,000.01 - \$75,000	164,614	\$10,067,820,487	\$ 333,692,022
3.6%	\$75,000.01 - \$100,000	117,839	\$10,222,989,449	\$ 363,864,999
4.0%	\$100,000.01 - \$250,000	215,334	\$31,448,198,236	\$ 1,253,413,292
4.2%	\$250,000.01 - Over	48,881	<u>\$36,314,297,391</u>	<u>\$1,531,468,815</u>
3.7%	Total Kansas Residents	1,280,574	\$102,821,941,525	\$3,759,241,515

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

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

Number of K40 Tax Returns by Filing Status

Resident Filers

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

Non-Resident and Part-Year Filers

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

Individual Income Tax for Tax Year 2021 by County

Resident Taxpayers Only

Resident Taxpayers	Only			Percent	Per Retu	
	Number	Kansas Adjusted	Tax Year	of Total	Average	ITTI
County	Returns	Gross Income	Liability	Liability	Tax Liability	Rank
Allen	5,539	\$300,746,404	\$9,385,896	0.3%	\$1,695	89
Anderson	3,160	\$155,037,772	\$5,557,654	0.2%	\$1,759	82
Atchison	5,810	\$311,453,060	\$9,988,921	0.3%	\$1,719	87
Barber	1,782	\$96,077,978	\$3,631,380	0.1%	\$2,038	51
Barton	10,181	\$576,476,927	\$21,000,459	0.7%	\$2,063	49
Bourbon	5,526	\$240,785,514	\$7,426,595	0.2%	\$1,344	103
Brown	3,709	\$197,994,306	\$6,680,126	0.2%	\$1,801	79
Butler	27,794	\$2,079,923,198	\$81,176,801	2.7%	\$2,921	7
Chase	1,019	\$54,037,933	\$1,939,410	0.1%	\$1,903	63
Chautauqua	1,019	\$53,319,197	\$1,727,466	0.1%	\$1,515	97
Cherokee	6,638	\$357,455,543	\$9,209,193	0.1%	\$1,313	102
Cheyenne	1,033	\$50,908,963	\$1,895,278	0.1%	\$1,835	72
Clark	829			0.1%	\$2,996	4
		\$61,277,561 \$172,008,505	\$2,483,878 \$6,040,667	0.1%		
Clay Cloud	3,306	\$173,998,595 \$171,200,780	\$6,049,667 \$5,024,771	0.2%	\$1,830 \$1,726	73
	3,438	\$171,390,789	\$5,934,771		\$1,726	86 28
Coffey	3,483	\$215,021,593	\$8,132,713	0.3%	\$2,335	28
Comanche	620	\$28,867,522	\$1,111,001	0.0%	\$1,792	80
Cowley	12,963	\$667,024,678	\$21,970,174	0.7%	\$1,695	88
Crawford	14,519	\$827,401,460	\$26,177,200	0.9%	\$1,803	78
Decatur	1,131	\$52,547,310	\$1,863,779	0.1%	\$1,648	92
Dickinson	7,816	\$421,634,690	\$15,142,623	0.5%	\$1,937	59
Doniphan	2,775	\$172,000,477	\$4,458,423	0.1%	\$1,607	94
Douglas	41,574	\$3,174,704,366	\$122,459,703	4.1%	\$2,946	6
Edwards	1,205	\$71,650,443	\$2,576,566	0.1%	\$2,138	40
Elk	1,063	\$45,990,202	\$1,513,390	0.1%	\$1,424	101
Ellis	11,459	\$724,805,919	\$28,078,402	0.9%	\$2,450	22
Ellsworth	2,468	\$133,225,750	\$4,962,521	0.2%	\$2,011	53
Finney	15,198	\$901,939,068	\$33,370,973	1.1%	\$2,196	37
Ford	12,849	\$752,320,590	\$27,448,145	0.9%	\$2,136	42
Franklin	10,607	\$592,019,502	\$20,585,175	0.7%	\$1,941	57
Geary	9,404	\$396,739,694	\$12,194,176	0.4%	\$1,297	104
Gove	1,128	\$64,402,985	\$2,535,121	0.1%	\$2,247	32
Graham	1,020	\$50,059,488	\$1,892,903	0.1%	\$1,856	70
Grant	2,660	\$158,178,266	\$5,664,968	0.2%	\$2,130	44
Gray	2,454	\$185,681,454	\$7,984,722	0.3%	\$3,254	2
Greeley	464	\$30,157,789	\$1,109,878	0.0%	\$2,392	25
Greenwood	2,324	\$110,317,039	\$3,821,801	0.1%	\$1,644	93
Hamilton	775	\$34,242,138	\$1,485,812	0.0%	\$1,917	62
Harper	2,114	\$103,712,740	\$3,662,788	0.1%	\$1,733	85
Harvey	17,221	\$992,906,946	\$36,393,285	1.2%	\$2,113	46
Haskell	1,275	\$88,784,460	\$3,386,317	0.1%	\$2,656	14
Hodgeman	708	\$45,530,586	\$1,821,154	0.1%	\$2,572	17
Jackson	5,724	\$308,362,746	\$10,704,953	0.4%	\$1,870	68
Jefferson	7,848	\$473,990,874	\$16,995,719	0.6%	\$2,166	39
Jewell	1,184	\$61,484,714	\$2,156,586	0.1%	\$1,821	75
Johnson	231,807	\$29,937,263,023	\$1,092,049,872	36.1%	\$4,711	1
Kearny	1,430	\$90,616,428	\$3,359,775	0.1%	\$2,349	26
Kingman	3,019	\$161,148,419	\$5,923,678	0.2%	\$1,962	56
Kiowa	909	\$53,074,427	\$2,043,565	0.1%	\$2,248	31
Labette	7,911	\$360,997,793	\$11,627,497	0.4%	\$1,470	99
Lane	656	\$36,084,039	\$1,466,332	0.0%	\$2,235	34
Leavenworth	26,686	\$1,710,042,492	\$57,859,516	1.9%	\$2,168	38
Lincoln	1,308	\$58,048,533	\$2,044,069	0.1%	\$1,563	96
Linn	4,106	\$214,351,717	\$7,137,462	0.1%	\$1,738	84
Logan		\$74,129,942	\$2,903,860	0.2%	\$2,469	21
Logan Lyon	1,176 12,862	\$665,610,606	\$2,503,800	0.1%		74
Marion				0.8%	\$1,829 \$2,129	45
Marion Marshall	4,560 4,515	\$279,108,193 \$264,192,830	\$9,706,346 \$9,636,781	0.3%	\$2,129 \$2,134	45 43
19101 511011	т ,ЭТЭ	Ψ207,192,030	ψ,050,701	0.570	φ2,134	-15

Individual Income Tax for Tax Year 2021 by County

Resident Taxpayers Only

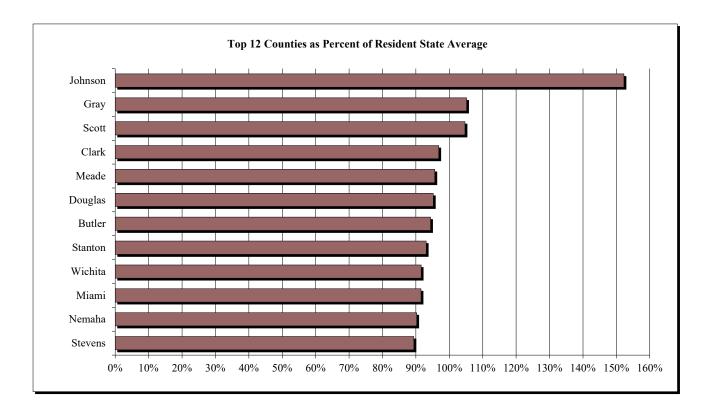
Resident Taxpayers Only						
	N	Vanas Adimatad	T V	Percent	Per Retu	rn
0	Number	Kansas Adjusted	Tax Year	of Total	Average	D 1
<u>County</u>	Returns	Gross Income	Liability	Liability	Tax Liability	
McPherson	11,929	\$817,363,836	\$31,020,562	1.0% 0.1%	\$2,600 \$2,050	15 5
Meade Miami	1,310	\$95,327,000 \$042,474,740	\$3,876,809		\$2,959 \$2,832	
Mitchell	11,845	\$942,474,740 \$156,260,605	\$33,540,283	1.1%	. ,	10
	2,648	\$156,369,695 \$550,870,764	\$5,947,992 \$17,576,222	0.2%	\$2,246	33
Montgomery	11,850	\$559,870,764	\$17,576,232	0.6%	\$1,483	98 47
Morris Morton	2,137 977	\$117,174,151 \$52,765,277	\$4,450,244	$0.1\% \\ 0.1\%$	\$2,082 \$1,602	
		\$52,765,377 \$312,867,429	\$1,653,712	0.1%	\$1,693 \$2,701	90 11
Nemaha Neosho	4,280 6,006	\$284,676,404	\$11,945,769 \$9,542,160	0.4%	\$2,791 \$1,589	95
Ness	1,173	\$71,299,994	\$2,837,936	0.1%		23
Norton	2,020	. , ,		0.1%	\$2,419 \$1,881	23 65
	6,428	\$106,536,791 \$340,715,107	\$3,798,856	0.1%	\$1,881	66
Osage Osborne	1,302		\$12,055,067 \$2,562,736	0.4%	\$1,875 \$1,068	55
		\$67,906,755 \$128,222,610	\$2,562,736 \$4,715,485		\$1,968 \$2,042	
Ottawa	2,308 2,428	\$128,323,619	\$4,715,485 \$4,520,670	0.2%	\$2,043 \$1,866	50
Pawnee	,	\$125,797,893	\$4,530,679	0.1%	\$1,866	69
Phillips Dottomic	2,342	\$135,201,192	\$5,179,857 \$22,145,456	0.2%	\$2,212 \$2,565	36
Pottawatomie	9,022	\$621,368,986 \$227,426,757	\$23,145,456 \$8,622,765	0.8%	\$2,565 \$2,401	18
Pratt	3,596	\$227,436,757	\$8,633,765 \$2,406,820	0.3%	\$2,401	24
Rawlins Reno	930	\$59,386,679	\$2,406,830	0.1%	\$2,588	16
	24,747	\$1,365,680,199	\$47,967,006	1.6%	\$1,938 \$1,757	58
Republic	2,020	\$102,181,963	\$3,548,217	0.1%	\$1,757 \$1,072	83
Rice	3,559	\$196,952,430	\$7,022,720	0.2%	\$1,973	54 20
Riley	20,035	\$1,321,011,537	\$49,741,987	1.6%	\$2,483	20
Rooks	2,062	\$89,882,337	\$3,908,447	0.1%	\$1,895	64 71
Rush	1,385	\$69,862,657	\$2,567,546	0.1%	\$1,854	71
Russell	2,713	\$138,388,643	\$4,925,191	0.2%	\$1,815	76 20
Saline	23,006	\$1,451,728,036	\$53,334,138	1.8%	\$2,318	<u>29</u> <u>3</u>
Scott	1,967	\$170,154,876 \$12,452,748,266	\$6,369,971 \$400,620,564	0.2%	\$3,238 \$2,542	
Sedgwick Seward	196,572	\$13,452,748,366	\$499,629,564	16.5%	\$2,542	19 77
	8,121	\$443,771,331 \$4,202,810,812	\$14,718,796 \$161,041,440	0.5%	\$1,812 \$2,224	77
Shawnee	72,408	\$4,393,810,813	\$161,041,449	5.3%	\$2,224	35
Sheridan Sherman	1,073	\$65,106,921 \$122,622,401	\$2,906,713 \$4,444,005	$0.1\% \\ 0.1\%$	\$2,709 \$1,700	13
Smith	2,483	\$132,623,491 \$74,410,176	\$4,444,995 \$2,765,602		\$1,790 \$1,022	81
	1,431	\$74,419,176 \$86,642,246	\$2,765,693 \$2,212,205	0.1%	\$1,933 \$1,975	60 67
Stafford Stanton	1,714	\$86,643,246	\$3,213,395	0.1%	\$1,875	<u>67</u> 8
	635	\$47,535,275	\$1,828,422	0.1%	\$2,879 \$2,765	
Stevens	1,810	\$129,240,344 \$440,662,207	\$5,004,545	0.2%	\$2,765 \$1,020	12
Sumner Thomas	8,013	\$440,663,297	\$15,383,108	0.5%	\$1,920 \$2,228	61 27
Trego	3,095	\$185,800,815	\$7,237,076	0.2%	\$2,338	27 30
Wabaunsee	1,189	\$68,887,432 \$152,203,725	\$2,690,095 \$5,704,678	0.1%	\$2,262 \$2,127	
Wallace	2,669	\$152,203,725 \$22,465,501			\$2,137 \$2,018	41
Washington	602 2,627	\$32,465,591 \$152,740,424	\$1,214,914 \$5,427,261	0.0% 0.2%	\$2,018 \$2,066	52 48
Wichita	1,909	\$137,906,736	\$5,407,788	0.2%	\$2,833	9
Wilson	3,325	\$161,387,246	\$5,615,646	0.2%	\$2,833 \$1,689	9 91
Woodson	1,186	\$53,790,747	\$1,721,110	0.1%	\$1,689	100
Wyandotte	60,147	\$2,684,726,172	\$71,432,875	2.4%	\$1,451	105
w yandotte	00,147	\$2,004,720,172	\$71,452,875	2.470	\$1,100	105
KS Residents with county indicator	1,114,916	83,696,434,666	3,021,224,821		\$2,710	
KS Residents with no						
county indicator	165,658	\$19,125,506,859	\$738,016,694		\$4,455	
Total Residents	1,280,574	\$102,821,941,525	\$3,759,241,515	87.6%	\$2,936	
Non-Residents	244,455	\$184,495,077,069	\$452,920,450	10.6%	\$1,853	
Part-Year Residents	<u>57,273</u>	\$4,222,616,350	<u>\$78,089,591</u>	<u>1.8%</u>	\$1,363	
All Taxpayers	1,582,302	\$291,539,634,944	\$4,290,251,556	100.0%	\$2,711	

Individual Income Tax Liability Tax Year 2021

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

Top 12 counties with highest average tax liability per return

\$1,	835	\$2	2,588	\$1,648	\$1,881	\$2,212	\$1,933	\$1,821	\$1,757	' :	\$2,066	\$2,1	34 \$2,75	91 \$1,80	1 \$1,60	$\tilde{\lambda}_{2}$
Chey	enne	Ra	wlins	Decatur	Norton	Phillips	Smith	Jewell	Republ		ashingto	n Mars	hall Nema	Brow	n Doniph \$1,719	gn
\$1,7	90	\$2	2,338	\$2,709	\$1,856	\$1,895	\$1,968	\$2,246	\$1,726 Cloud		1,830	- E n.4	. ,	\$1,870	tchison \ \$2,	នុភ
Sher	nan	Th	omas	Sheridan	Graham	Rooks	Osborne	Mitchell	\$2,043			2,483 Pot		\$	2,166 Lea	venworth \$1,188
\$2,01	8	\$2,4	69	\$2,247	\$2,262	\$2,450	\$1,815	\$1,563 Lincoln	Ottawa		T	<u>/</u> \$1,297	\$2,137	\$2,224	مبر \$2.946	Wyandotte \$4,711
Walla	<u>ce</u>	Log	an	Gove	Trego	Ellis	Russell	\$2,011	\$2,318 Saline		ckinson	Geary \$2,082	Wabaunsee	\$1,875	52,940 Douglas	Johnson
\$2,392	\$2,8	333	\$3,238	\$2,235	\$2,419	\$1,854	\$2,063	Ellsworth	\$2,600		\$2,129	52,082 Morris	\$1,829	Osage	\$1,941 Franklin	\$2,832 Miami
Greeley	Wicł	hita	Scott	Lane	Ness	Rush	Barton		McPhers		Marion	\$1,90	3 Lyon	\$2,335	\$1,759	\$1,738
\$1,917	62.2				\$2,572	\$1,866 Pawne		Rice	 s	2,113		Chas	e	Coffey	Anderson	Linn
Hamilton	\$2,3 1 Keai		\$2,196 Finney		Hodgeman	\$2,138	Stafford	\$1,938 D	Н	arvey			\$1,644	\$1,451 Woodson	\$1,695 Allen	\$1,344 Bourbon
\$2,879	\$2,1	÷	\$2,656	\$3,254	\$2,136	Edwards \$2,248	\$2,401	Reno	\$2	,542		2,921	Greenwood		\$1,589	
Stanton	Gra	nt	Haskell	Gray	Ford	Kiowa	Pratt	Kingma		gwick	В	utler	\$1,424	\$1,689 Wilson	Neosho	\$1,803 Crawford
\$1,693	\$2,70	65	\$1,812	\$2,959	\$2,996	\$1,792	\$2,038	\$1,733	_	,920	\$1	,695	Elk	\$1,483	\$1,470	\$1,387
Morton	Steve	ens	Seward	Meade	Clark	Comanche	Barber	Harper	Su	mner	Co	owley	\$1,515 Cha <u>utauqua</u>	Nontgome	^{ry} Labette	

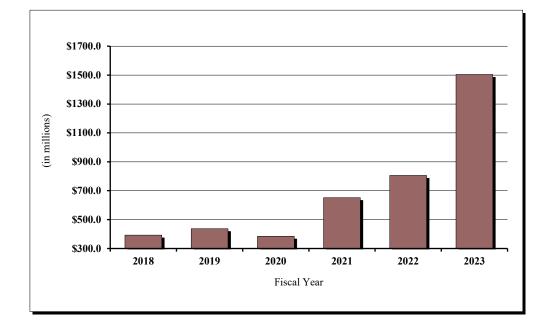


Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2021

			100 12 00000000
			as a Percent of
	Average Tax		Resident
Top 12 Counties	<u>Liability</u>	<u>Rank</u>	Average
Johnson	\$4,711	1	152%
Gray	\$3,254	2	105%
Scott	\$3,238	3	105%
Clark	\$2,996	4	97%
Meade	\$2,959	5	96%
Douglas	\$2,946	6	95%
Butler	\$2,921	7	94%
Stanton	\$2,879	8	93%
Wichita	\$2,833	9	92%
Miami	\$2,832	10	92%
Nemaha	\$2,791	11	90%
Stevens	\$2,765	12	<u>89%</u>
Average Kansas			
Residents			
(top 12 counties)	\$3,094		100%

Top 12 Counties

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

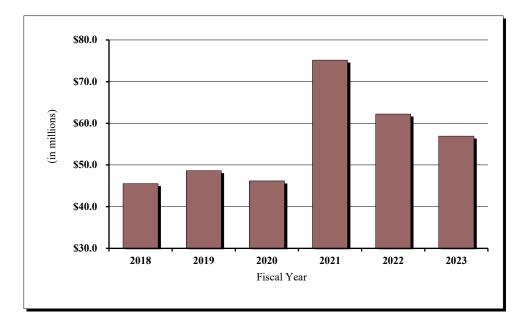


The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.

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

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

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



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

Corporate Income and Financial Institution Tax Liabilities by Bracket

Returns Processed In Calendar Year 2022

Corporate Income Tax Liability By Taxable Income Bracket

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

Bank Tax Liability By Taxable Income Bracket

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

Savings and Loan Tax Liability By Taxable Income Bracket

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

Tax Year 2021 Kansas Department of Revenue Tax Credits

Tax Credits Allowed	on Returns in Ta	x		Total Tax Credits
	TY 2019	TY 2020	TY 2021	\$300.0
Corporate Income Tax Individual Income Tax Privilege Tax	\$ 83,572,390 \$ 118,755,634 <u>\$ 7,033,830</u> \$ 209,361,854	\$ 62,138,860 \$ 85,247,604 <u>\$ 8,792,669</u> \$ 156,179,133	\$ 54,931,753 \$ 132,639,205 <u>\$ 9,295,806</u> \$ 196,866,764	\$250.0 \$200.0 \$150.0 \$100.0
				TY19 TY20 TY21

Totals include confidential amounts.

Adoption Credit - \$1,921,446

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

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

Agritourism Liability Insurance Credit - \$0

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

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism 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 - \$0

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

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

Angel Investor Credit - \$3,926,437

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

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

Assistive Technology Contribution Credit - \$0

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

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

Biomass to Energy Credit - Amount withheld for confidentiality.

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

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

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

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

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

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

K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/76. A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

Child Day Care Assistance Credit - Amount withheld for confidentiality.

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

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

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

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. Program restarted in Tax Year 2018 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 - \$1,117,913

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

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

Community Service Credit - \$3,026,087

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

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

Declared Disaster Capital Investment Credit - \$0

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

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

Disabled Access Credit - \$41,876

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

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

Earned Income Credit - \$83,439,029

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

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

Eisenhower Foundation Credit - \$114,313

K.S.A. 79-32, 274 - Effective for taxable years commencing after 12/31/2020 and before 1/1/2026. A credit is allowed for 50% of contributions made to the Eisenhower Foundation.

Electric Cogeneration Credit - \$0.

K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12 A taxpayer that makes investment in a new renewable electric cogeneration facility shall be allowed a credit equal to 10% of the taxpayer's

qualified investment for the first \$50,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$50,000,000.

Environmental Compliance Credit - \$0

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

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

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

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

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

Friends of Cedar Crest Credit - \$17,000

K.S.A. 79-32,275 - Effective for taxable years commencing after 12/31/2020 and before 1/1/2026. A credit is allowed for 50% of contributions made to the Friends of Cedar Crest Association.

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

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

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

Historic Preservation Credit - \$5,494,539

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

Individual Development Account Credit - \$431,347

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

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

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

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

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

Nitrogen Fertilizer Plant Credit - \$0

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

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

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

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

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

Petroleum Refinery Credit - \$0

K.S.A. 79-32,218 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11. A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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

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

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

Qualifying Pipeline Credit - Amount withheld for confidentiality.

K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11. A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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

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

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

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

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

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

Single City Port Authority Credit - Amount withheld for confidentiality.

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

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

Small Employer Health Insurance Credit - Amount withheld for confidentiality.

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

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.

Technology Enabled Fiduciary Financial Credit - \$0

K.S.A. 79-32,283 - Effective for taxable years commencing after 12/31/2020. Allows a credit against the tax liability of a fiduciary financial institution.

Telecommunications Credit - Amount withheld for confidentiality.

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

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

Venture and Local Seed Capital Credits - \$0

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

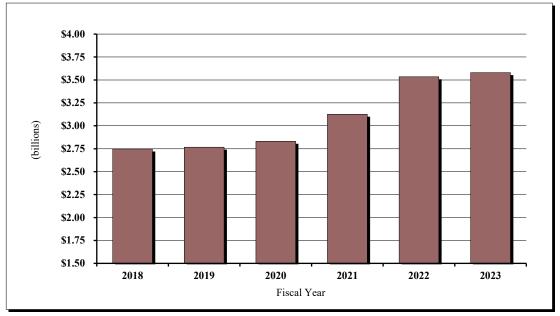
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit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

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

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

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

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



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

Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

	EV2022	EV2022	Percent	FY2022	FY2022	FY2023	FY2023
<u>County</u>	<u>FY2022</u>	<u>FY2023</u>	<u>Change</u>	Per Capita		Per Capita*	PC Rank*
Allen	\$12,785,922	\$12,908,841	1.0%	\$1,036	25	\$1,026	34
Anderson	\$5,276,193	\$5,873,942	11.3%	\$755	75	\$755	75
Atchison	\$12,401,693	\$12,014,871	-3.1%	\$740	64	\$746	76
Barber	\$4,403,427	\$5,449,885	23.8%	\$1,326	21	\$1,322	15
Barton	\$31,597,479	\$32,510,059	2.9%	\$1,289	15	\$1,296	16
Bourbon	\$11,984,379	\$12,833,749	7.1%	\$896	47	\$886	51
Brown	\$8,581,139	\$9,094,833	6.0%	\$962	36	\$971	41
Butler	\$54,283,983	\$56,606,630	4.3%	\$834	55	\$830	60
Chase	\$1,798,597	\$1,863,206	3.6%	\$717	73	\$731	77
Chautauqua	\$1,638,956	\$1,888,547	15.2%	\$556	100	\$553	98
Cherokee	\$10,614,030	\$10,022,802	-5.6%	\$524	96	\$525	99
Cheyenne	\$1,693,852	\$1,707,706	0.8%	\$649	81	\$661	86
Clark	\$1,507,813	\$1,827,222	21.2%	\$924	65	\$945	46
Clay	\$7,658,063	\$7,812,702	2.0%	\$967	31	\$971	40
Cloud	\$9,564,971	\$10,226,864	6.9%	\$1,145	22	\$1,143	21
Coffey	\$11,520,001	\$10,292,837	-10.7%	\$1,234	8	\$1,243	18
Comanche	\$1,580,566	\$1,801,654	14.0%	\$1,079	32	\$1,072	28
Cowley	\$25,740,555	\$26,955,079	4.7%	\$781	69	\$782	69
Crawford	\$36,944,726	\$37,856,239	2.5%	\$968	33	\$969	42
Decatur	\$1,717,076	\$2,098,482	22.2%	\$763	87	\$780	70
Dickinson	\$14,278,437	\$14,815,453	3.8%	\$803	60	\$804	65
Doniphan	\$3,658,386	\$4,374,205	19.6%	\$585	99	\$588	94
Douglas	\$122,153,893	\$126,366,246	3.4%	\$1,059	27	\$1,053	31
Edwards	\$1,679,851	\$1,784,060	6.2%	\$630	91	\$651	89
Elk	\$1,532,574	\$1,596,045	4.1%	\$654	86	\$654	88
Ellis	\$47,662,565	\$48,978,808	2.8%	\$1,701	2	\$1,692	3
Ellsworth	\$4,249,374	\$4,451,295	4.8%	\$703	76	\$700	81
Finney	\$60,390,729	\$61,741,705	2.2%	\$1,620	4	\$1,640	4
Ford	\$40,690,199	\$42,528,339	4.5%	\$1,245	16	\$1,256	17
Franklin	\$23,113,916	\$24,630,060	6.6%	\$948	39	\$948	45
Geary	\$29,656,959	\$31,242,770	5.3%	\$869	49	\$875	52
Gove	\$3,542,584	\$3,769,121	6.4%	\$1,368	12	\$1,387	10
Graham	\$2,065,280	\$2,527,386	22.4%	\$1,053	42	\$1,048	32
Grant	\$5,603,778	\$6,157,147	9.9%	\$841	62	\$856	54
Gray	\$4,765,162	\$6,081,113	27.6%	\$1,077	45	\$1,061	30
Greeley	\$982,218	\$1,000,596	1.9%	\$767	67	\$818	61
Greenwood	\$3,454,474	\$4,711,195	36.4%	\$793	93	\$793	68
Hamilton	\$1,988,621	\$2,044,382	2.8%	\$823	54	\$841	57
Harper	\$4,222,737	\$4,330,621	2.6%	\$812	57	\$814	62
Harvey	\$26,999,813	\$28,290,541	4.8%	\$837	56	\$837	58
Haskell	\$3,321,058	\$3,682,552	10.9%	\$1,004	38	\$1,030	33
Hodgeman	\$1,041,387	\$1,007,372	-3.3%	\$589	90	\$574	95
Jackson	\$8,793,374	\$9,076,759	3.2%	\$684	78	\$683	84
Jefferson	\$8,219,213	\$9,099,865	10.7%	\$494	103	\$496	100
Jewell	\$1,271,218	\$1,366,034	7.5%	\$465	103	\$471	100
Johnson	\$859,714,304	\$893,455,380	3.9%	\$1,457	6	\$1,443	8
Kearny	\$2,168,516	\$2,135,702	-1.5%	\$549	95	\$554	97
Kingman	\$5,572,141	\$5,846,134	4.9%	\$791	66	\$813	64
Kiowa	\$2,075,256	\$1,954,785	-5.8%	\$817	41	\$813	63
Labette	\$15,301,045					\$794	67
Labelle		\$15,680,065 \$1,687,511	2.5% 34.5%	\$787 \$1.078	61 53		27
Lane Leavenworth	\$1,254,652 \$50,744,278	\$1,687,511 \$52,576,642	34.5% 3.6%	\$1,078 \$640	53 89	\$1,085 \$634	27 90
-	\$50,744,278	\$52,576,642					
Lincoln	\$1,433,155 \$5,766,807	\$1,435,126	0.1%	\$494 \$505	98 02	\$495 \$502	101
Linn	\$5,766,807 \$2,773,702	\$5,798,923 \$2,652,204	0.6%	\$595 \$074	92 28	\$592 \$081	93 27
Logan	\$2,773,702 \$33,508,380	\$2,652,294 \$35,845,518	-4.4%	\$974 \$1,120	28 24	\$981 \$1.124	37
Lyon	\$33,508,380	\$35,845,518	7.0%	\$1,120	24	\$1,124	25
Marion	\$7,599,293	\$8,239,128	8.4%	\$703	79 20	\$694	82
Marshall	\$10,723,242	\$10,690,291	-0.3%	\$1,071	20	\$1,071	29

Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

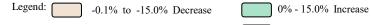
Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

			Percent	FY2022	FY2022	FY2023	FY2023
<u>County</u>	<u>FY2022</u>	<u>FY2023</u>	<u>Change</u>	Per Capita	<u>PC Rank</u>	Per Capita*	PC Rank*
McPherson	\$32,087,712	\$33,922,016	5.7%	\$1,125	23	\$1,130	24
Meade	\$3,517,693	\$3,257,548	-7.4%	\$810	40	\$836	59
Miami	\$27,097,017	\$29,555,989	9.1%	\$854	58	\$848	55
Mitchell	\$7,446,867	\$7,799,658	4.7%	\$1,357	11	\$1,359	11
Montgomery	\$28,251,955	\$29,389,870	4.0%	\$943	37	\$948	44
Morris	\$4,356,274	\$4,098,919	-5.9%	\$765	50	\$766	73
Morton	\$1,837,298	\$1,705,772	-7.2%	\$634	74	\$656	87
Nemaha	\$9,723,692	\$10,136,462	4.2%	\$992	30	\$1,002	35
Neosho	\$14,859,886	\$15,287,831	2.9%	\$969	34	\$980	38
Ness	\$3,643,097	\$3,814,153	4.7%	\$1,427	9	\$1,442	9
Norton	\$3,810,665	\$4,107,559	7.8%	\$769	71	\$775	71
Osage	\$7,490,594	\$7,540,238	0.7%	\$478	101	\$482	103
Osborne	\$2,506,897	\$2,525,325	0.7%	\$722	70	\$724	78
Ottawa	\$2,164,780	\$2,457,277	13.5%	\$421	105	\$424	105
Pawnee	\$4,332,018	\$4,668,307	7.8%	\$750	72	\$756	74
Phillips	\$3,898,111	\$4,262,041	9.3%	\$885	51	\$886	50
Pottawatomie	\$40,985,218	\$42,243,172	3.1%	\$1,638	3	\$1,608	5
Pratt	\$12,741,732	\$13,535,605	6.2%	\$1,474	7	\$1,493	7
Rawlins	\$1,632,748	\$1,789,761	9.6%	\$702	82	\$708	80
Reno	\$65,996,525	\$70,342,138	6.6%	\$1,145	19	\$1,143	20
Republic	\$3,510,137	\$5,097,045	45.2%	\$1,093	68	\$1,098	26
Rice	\$7,183,280	\$7,476,482	4.1%	\$796	63	\$795	66
Riley	\$60,857,791	\$64,881,372	6.6%	\$899	46	\$912	49
Rooks	\$4,147,761	\$4,533,484	9.3%	\$938	43	\$942	48
Rush	\$1,564,916	\$1,769,576	13.1%	\$599	97	\$605	92
Russell	\$5,596,040	\$6,255,107	11.8%	\$933	48	\$942	47
Saline	\$82,092,419	\$84,442,184	2.9%	\$1,567	5	\$1,576	6
Scott	\$5,258,754	\$5,689,275	8.2%	\$1,109	26	\$1,135	23
Sedgwick	\$668,955,607	\$699,619,070	4.6%	\$1,336	13	\$1,331	14
Seward	\$27,280,121	\$28,669,109	5.1%	\$1,318	14	\$1,342	12
Shawnee	\$202,204,794	\$209,401,834	3.6%	\$1,175	17	\$1,180	19
Sheridan	\$2,431,129	\$2,319,963	-4.6%	\$936	29	\$957	43
Sherman	\$7,766,585	\$7,761,976	-0.1%	\$1,317	10	\$1,331	13
Smith	\$2,769,862	\$2,736,286	-1.2%	\$765	59	\$774	72
Stafford	\$2,683,762	\$2,764,552	3.0%	\$685	77	\$692	83
Stanton	\$1,294,536	\$1,693,275	30.8%	\$828	85	\$863	53
Stevens	\$4,524,234	\$4,384,379	-3.1%	\$828	44	\$847	56
Sumner	\$14,245,945	\$15,078,135	5.8%	\$674	83	\$671	85
Thomas	\$13,477,676	\$14,686,875	9.0%	\$1,865	1	\$1,861	2
Trego	\$2,581,314	\$2,693,688	4.4%	\$964	35	\$979	39
Wabaunsee	\$3,134,837	\$3,403,020	8.6%	\$489	102	\$485	102
Wallace	\$955,695	\$1,072,261	12.2%	\$711	84	\$721	79
Washington	\$3,435,771	\$20,737,894	503.6%	\$3,763	88	\$3,770	1
Wichita	\$1,671,041	\$2,050,696	22.7%	\$985	52	\$994	36
Wilson	\$4,915,138	\$4,828,494	-1.8%	\$566	94	\$560	96
Woodson	\$2,001,015	\$1,918,184	-4.1%	\$618	80	\$617	91
Wyandotte	\$179,534,212	\$188,666,714	5.1%	\$1,129	18	\$1,138	22
	<i>\$177,00</i> 1,212	<i>***********</i> *************************	2.170	<i><i><i>v</i></i>,<i>127</i></i>	10	<i><i><i>v</i></i>,<i>i</i>,<i>i</i>,<i>i</i>,<i>i</i>,<i>i</i>,<i>i</i>,<i>i</i>,<i>i</i>,<i>i</i>,<i></i></i>	
Total Counties	\$3,271,721,144	\$3,432,367,884	4.9%	\$1,170		\$1,169	
Miscellaneous		\$3,432,367,884 <u>\$9,111,631</u>	4.970	\$1,1/U		\$1,109	
Grand Total	<u>\$7,300,514</u> \$3,279,021,658	\$3,441,479,515	5.0%				
	ψυ,217,021,000	Ψ3, ττ1, τ/9, 313	5.070				

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

State Sales Tax Collections, Percent Change by County

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



More than -15.0% Decrease

е Мо

More than 15.0% Increase

[0.8%	<i>6</i>	Ģ	9.6%	22.2%	7.8%	9.3%	-1.2%	7.5%	45.2%	503.6%	-0.3	% 4.2%	6.0%	19.6%	2
ļ	Cheyer	nne	R	awlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washing	ton Mars	hall Nema	ha — —	n Doniph	
	-0.1%	6	9.	0%	-4.6%	22.4%	9.3%	0.7%	4.7%	6.9%	2.0%		3.1% tawatomie		tchison	venworth
	Sherma	an	The	omas	Sheridan	Graham	Rooks	Osborne	Mitchell	<u>Cloud</u> 13.5%	Clay	Riley	J	ackson i		3.6% Wyandotte
	12.2%	{	-4.4	.%	6.4%	4.4%	2.8%	11.8%	0.1%	Ottawa		5.3%		3.6% Shawnee		3.9%
-	Wallace		Log	an	Gove	Trego	Ellis	Russell	Lincoln 4.8%	2.9%	3.8% Dickinso	Geary	Wabaunsee	0.7%	3.4% Douglas	Johnson
	1.9%	22.79	%	8.2%	34.5%	4.7%	13.1%	2.9%	Ellsworth	Saline	8.4%	n -5.9% Morris	7.0%		6.6% Franklin	9.1% Miami
	Greeley	Wich	ita	Scott	Lane	Ness	Rush	Barton	4.1%	McPherson	Marior	3.6%	, Lyon	-10.7%	11.3%	
	• • • •					-3.3%	7.8% Pawnee	3.0%	Rice	4.8		Chas	e	Coffey	Anderson	0.6% Linn
	2.8%	-1.5%		2.2%		Hodgeman	6.2%	Stafford	6.6%	Harv			36.4%	-4.1%	1.0% Allen	7.1%
- f	amilton 30.8%	Kear		Finney 10.9%	27.6%	4.5%	Edwards	6.2%	Reno	4.6%	6	4.3%	Greenwood	Woodson		Bourbon
S	tanton	Gran		Haskell	Gray	Ford	Kiowa	Pratt	4.9%	Sedgw	rick	Butler	4.1%	-1.8% Wilson	2.9% Neosho	2.5% Crawford
-	7.2%	-3.1%	6	5.1%	-7.4%	21.2%	14.0%	23.8%	Kingmai 2.6%	<u>n</u> 5.8%	/o	4.7%	Elk	4.0%	2.5%	
М	orton	Stever	ns	Seward	Meade	Clark	Comanche	Barber	Harper	Sumr	ner (Cowley	15.2% Chautauqua	Montgome	^{ry} Labette	-5.6% Cherokee

38

State Sales Tax Per Capita, with Rank by County

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

Legend:

Top 10 Counties

86 \$661 Cheyen		80 \$708 Rawlins	70 \$780 Decatur	71 \$775 Norton	50 \$886 Phillips	72 \$774 Smith	104 \$471 Jewell	26 \$1,098 Republic	1 \$3,770 Washing	31.0	71 \$1,00	ha Brown	76 5	رىمى س
13 \$1,331 Shermar		2 \$1,861 'homas	43 \$957 Sheridan	32 \$1,048 Graham	48 \$942 Rooks	78 \$724 Osborne	11 \$1,359 Mitchell	21 \$1,143 Cloud	40 \$971 Clay	49 \$912 Riley		84 <u>At</u> \$683 [ackson	100 9(\$496 \$63	
79 \$721 Wallace	\$	37 981 ogan	10 \$1,387 Gove	39 \$979 Trego	3 \$1,692 Ellis	47 \$942 Russell	101 \$495 Lincoln 81	\$424 Ottawa 6 \$1,576 Saline	65 \$804 Dickinso	52 \$875 <u>Geary</u> 73		\$1,180 Shawnee	fferson 31 \$1,053 Douglas	\$1,443 Johnson
61 \$818 Greeley	36 \$994 Wichita	23 \$1,135 Scott	27 \$1,085 Lane	9 \$1,442 Ness	92 \$605 Rush	16 \$1,296 Barton	\$700 Ellsworth 66 \$795	24 \$1,130 McPherson	82 \$694 Mario	- \$766 Morris 77	25 \$1,124 Lyon	\$482 Osage 18	45 \$948 Franklin 75	55 \$848 Miami 93
57 \$841 Hamilton	97 \$554 Kearny	4 \$1,640		95 \$574 Hodgeman	74 \$756 Pawnee 89	83 \$692 Stafford	Rice 20 \$1,143	55 55 \$8. Har	37	Chas		\$1,382 Coffey 91 \$617	\$755 Anderson 34 \$1,026	\$592 Linn 51
53 \$863	54 \$856	33 \$1,030	30 \$1,061 Gray	17 \$1,256 Ford	\$651 Edwards 63 \$813	7 \$1,493	Reno 64	14 \$1,33 Sedgw		60 \$830 Butler	\$793 Greenwood	\$617 Woodson 96 \$560	31,020 Allen 38 \$980	\$886 Bourbon 42
Stanton 87 \$656 Morton	Grant 56 \$847	Haskell 12 \$1,342	59 \$836	46 \$945	28 \$1,072	Pratt 15 \$1,322	\$813 Kingman 62 \$814	85	1	69 \$782	88 \$654 Elk 98 \$553	Wilson 44 \$948	Neosho 67 \$794	\$969 Crawford 99 \$525
Morton	Stevens	Seward	Meade	Clark	Comanche	Barber	Harper	Sumr	ner	Cowley	\$553 Chautauqua	Montgomery	Labette	Cherokee

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

6.50% state sales tax rate effective July 1, 2015

			Percent
North American Industry Classification	<u>FY 2022</u>	<u>FY 2023</u>	Change
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$3,227,093	\$3,359,782	4.1%
112 Animal Production	\$540,705	\$584,456	8.1%
114 Fishing, Hunting and Trapping	\$160,481	\$170,358	6.2%
115 Agriculture and Forestry Support Activities	\$745,165	\$578,835	-22.3%
2-digit Total	\$4,673,445	\$4,693,432	0.4%
21 Mining			
211 Oil and Gas Extraction	\$530,921	\$465,502	-12.3%
212 Mining (except Oil and Gas)	\$6,633,747	\$7,572,113	14.1%
213 Support Activities for Mining	\$9,495,909	\$11,427,336	20.3%
2-digit Total	\$16,660,577	\$19,464,951	16.8%
22 Utilities			
22 Utilities	\$85,064,224	\$96,133,703	13.0%
2-digit Total	\$85,064,224	\$96,133,703	13.0%
22 Construction			
23 Construction 236 Construction of Buildings	\$13,095,777	\$17,462,913	33.3%
237 Heavy and Civil Engineering Construction	\$32,099,245	\$49,887,179	55.4%
238 Specialty Trade Contractors	\$66,421,916	\$76,343,349	14.9%
2-digit Total	\$111,616,937	\$143,693,440	28.7%
2-ugn 10tai	\$111,010,757	\$145,075,440	20.7 /0
31-33 Manufacturing			
311 Food Mfg	\$5,707,403	\$5,718,329	0.2%
312 Beverage and Tobacco Product Mfg	\$1,745,010	\$2,056,423	17.8%
313 Textile Mills	\$77,594	\$99,966	28.8%
314 Textile Product Mills	\$652,330	\$684,407	4.9%
315 Apparel Mfg	\$240,362	\$274,057	14.0%
316 Leather and Allied Product Mfg	\$61,939	\$142,523	130.1%
321 Wood Product Mfg	\$2,165,456	\$2,466,522	13.9%
322 Paper Mfg	\$876,727	\$1,025,956	17.0%
323 Printing and Related Support Activities	\$6,590,047	\$7,313,336	11.0%
324 Petroleum and Coal Products Mfg	\$2,089,955	\$3,506,515	67.8%
325 Chemical Mfg	\$2,464,753	\$2,168,408	-12.0%
326 Plastics and Rubber Products Mfg	\$2,662,963	\$2,709,905	1.8%
327 Nonmetallic Mineral Product Mfg	\$23,996,389	\$26,721,900	11.4%
331 Primary Metal Mfg	\$1,232,349	\$1,582,959	28.5%
332 Fabricated Metal Product Mfg	\$11,264,713	\$13,325,018	18.3%
333 Machinery Mfg	\$3,704,046	\$3,972,179	7.2%
334 Computer and Electronic Product Mfg	\$5,616,901	\$21,293,213	279.1%
335 Electrical Equipment & Applicance Mfg	\$900,731	\$1,209,630	34.3%
336 Transportation Equipment Mfg	\$2,790,067	\$2,564,327	-8.1%
337 Furniture and Related Product Mfg	\$2,808,683	\$2,567,443	-8.6%
339 Miscellaneous Mfg	\$3,582,714	\$3,813,457	6.4%
2-digit Total	\$81,231,132	\$105,216,474	29.5%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$183,019,257	\$204,240,592	11.6%
424 Merchant Wholesalers, Nondurable Goods	\$33,967,773	\$34,810,727	2.5%
425 Electronic Markets and Agents and Brokers	\$16,888,443	\$18,616,693	10.2%
2-digit Total	\$233,875,473	\$257,668,011	10.2%

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

6.50% state sales tax rate effective July 1, 2015

			Percent
North American Industry Classification	<u>FY 2022</u>	<u>FY 2023</u>	<u>Change</u>
44-45 Retail Trade	A / A / A / A - A A		
441 Motor Vehicle and Parts Dealers	\$424,341,729	\$459,120,022	8.2%
442 Furniture and Home Furnishings Stores	\$75,706,570	\$73,338,962	-3.1%
443 Electronics and Appliance Stores	\$57,474,139	\$36,032,091	-37.3%
444 Building Material and Garden Supply Stores	\$236,297,628	\$246,986,646	4.5%
445 Food and Beverage Stores	\$274,061,486	\$256,789,448	-6.3%
446 Health and Personal Care Stores	\$33,869,007	\$34,394,145	1.6%
447 Gasoline Stations	\$96,458,813	\$97,506,969	1.1%
448 Clothing and Clothing Accessories Stores	\$76,932,019	\$76,341,495	-0.8%
451 Sporting Goods, Hobby, Book, & Music Stores	\$57,012,291	\$57,949,621	1.6%
452 General Merchandise Stores	\$480,582,451	\$475,636,914	-1.0%
453 Miscellaneous Store Retailers	\$65,466,653	\$67,010,900	2.4%
454 Nonstore Retailers	\$26,456,702	\$24,576,763	-7.1%
2-digit Total	\$1,904,659,488	\$1,905,683,976	0.1%
48-49 Transportation and Warehousing			
481 Air Transportation	\$2,226,074	\$1,039,122	-53.3%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$4,263,507	\$4,860,440	14.0%
485 Transit and Ground Passenger Transportation	Confidential	Confidential	n/a
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$4,405,881	\$5,033,091	14.2%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$12,362,292	\$16,392,630	32.6%
493 Warehousing and Storage	\$2,798,958	\$2,727,713	-2.5%
2-digit Total	\$26,603,173	\$31,505,467	18.4%
51 Information			
511 Publishing Industries (except Internet)	\$3,842,131	\$3,569,232	-7.1%
512 Motion Picture & Sound Recording Industries	\$5,956,948	\$6,262,789	5.1%
515 Broadcasting (except Internet)	\$7,102,710	\$6,547,480	-7.8%
517 Telecommunications	\$122,765,927	\$119,355,638	-2.8%
518 ISPs, Search Portals, and Data Processing	\$3,618,917	\$4,138,928	14.4%
519 Other Information Services	\$1,347,487	\$955,264	-29.1%
2-digit Total	\$144,634,121	\$140,829,328	-2.6%
52 Finance and Incurrence			
52 Finance and Insurance 522 Credit Intermediation and Related Activities	\$5,121,425	\$4,886,374	-4.6%
	\$363,188	\$4,880,374 \$418,944	-4.0% 15.4%
523 Securities and Commodity Contract Brokerage 524 Insurance Carriers and Related Activities	\$405,810	\$418,944 \$473,611	15.4% 16.7%
2-digit Total	\$5,890,423	\$5,778,930	- 1.9%
53 Real Estate and Rental and Leasing	* 2 5 0 5 2 0 5	¢0.000.011	
531 Real Estate	\$3,596,293	\$3,792,711	5.5%
532 Rental and Leasing Services	\$43,199,733	\$49,242,804	14.0%
533 Lessors of Nonfinancial Intangible Assets	\$57,251	\$32,309	-43.6%
2-digit Total	\$46,853,276	\$53,067,823	13.3%
54 Professional and Technical Services			
541 Professional and Technical Services	\$26,616,927	\$28,608,806	7.5%
2-digit Total	\$26,616,927	\$28,608,806	7.5%

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

6.50% state sales tax rate effective July 1, 2015

North American Industry Classification	<u>FY 2022</u>	<u>FY 2023</u>	<u>Percent</u> <u>Change</u>
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$2,257,115	\$2,388,743	5.8%
2-digit Total	\$2,257,115	\$2,388,743	5.8%
56 Administrative and Waste Services			
561 Administrative and Support Services	\$33,338,966	\$39,105,582	17.3%
562 Waste Management and Remediation Services	\$1,434,212	\$4,384,117	205.7%
2-digit Total	\$34,773,178	\$43,489,699	25.1%
61 Educational Services			
611 Educational Services	\$5,288,534	\$5,845,008	10.5%
2-digit Total	\$5,288,534	\$5,845,008	10.5%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$2,577,213	\$2,561,073	-0.6%
622 Hospitals	\$2,407,838	\$2,820,653	17.1%
623 Nursing and Residential Care Facilities	\$244,260	\$287,108	17.5%
624 Social Assistance	\$781,844	\$933,654	19.4%
2-digit Total	\$6,011,155	\$6,602,487	9.8%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$9,214,295	\$9,401,079	2.0%
712 Museums, Historical Sites, Zoos, and Parks	\$1,068,382	\$1,116,730	4.5%
713 Amusement, Gambling, and Recreation	\$31,640,919	\$34,096,867	7.8%
2-digit Total	\$41,923,596	\$44,614,676	6.4%
72 Accommodation and Food Services			
721 Accommodation	\$52,525,703	\$58,678,955	11.7%
722 Food Services and Drinking Places	\$319,371,745	\$346,986,545	8.6%
2-digit Total	\$371,897,449	\$405,665,502	9.1%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$85,569,747	\$95,045,340	11.1%
812 Personal and Laundry Services	\$19,434,836	\$20,185,738	3.9%
813 Membership Associations and Organizations	\$5,326,948	\$6,681,391	25.4%
814 Private Households	\$155,228	\$177,575	14.4%
2-digit Total	\$110,486,759	\$122,090,045	10.5%
92 Public Administration			
921 Executive, Legislative, & General Government	\$13,890,157	\$15,588,787	12.2%
922 Justice, Public Order, and Safety Activities	\$40,083	\$57,649	43.8%
923 Administration of Human Resource Programs	\$16,454	\$38,238	132.4%
924 Administration of Environmental Programs	\$33,375	\$39,542	18.5%
926 Administration of Economic Programs 2-digit Total	\$131,563 \$14,111,631	\$256,218 \$15,980,434	94.7% 13.2%
2-uigit 10tai	φ 17,111,031	\$13,700 , 1 34	13.2 /0
99 Unclassified Establishments	¢2.002.045	¢2 450 570	26 004
999 Unclassified Establishments	\$3,893,045 \$3,893,045	\$2,458,579 \$2,458,57 9	-36.8%
2-digit Total	\$3,893,045	\$2,458,579	-36.8%
Total	\$3,279,021,658	\$3,441,479,515	5.0%

Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>		Solos 7	`		Line	Terr	
Anderson County \$1,239,378 \$1,327,151 un \$122,54 \$124,221 un Barber County \$23,635,81 \$2,605,229 un \$23,605 \$23,605,209 un \$23,605,209 \$33,555 \$31,671 \$23,805 \$30,601,142 \$5,765 Bomber County \$22,851,190 \$10,002,102 \$40,002 \$31,555 \$41,571 \$41,675 Bomber County \$22,851,190 \$50,550 \$33,555 \$41,571,186 \$31,553 \$41,572 \$43,575 \$51,121,468 \$42,352 \$41,572 \$43,575 \$51,121,468 \$41,359 \$21,555 \$51,121,468 \$41,359 \$21,555 \$51,121,468 \$41,359 \$21,555 \$51,121,468 \$21,555 \$51,121,468 \$21,859 \$51,121,468 \$31,137,118 \$31,459 \$22,580,574 \$51,555 \$51,555 \$51,859,506 \$51,555 \$51,859,506 \$51,555 \$51,814,819 \$12,580 \$50,570 \$59,868 \$51,555 \$51,814,819 \$12,580 \$51,555 \$51,814,819 \$12,580 \$50,570 \$50,570 \$50,570	County/City	Fiscal Year 2022	Fiscal Year 2023		Fiscal Year 2022	Fiscal Year 2023	
Achion County \$2,265,29 nu \$771,283 \$822,29 nu Barber County \$2,363,881 \$2,607,19 23,8% \$3240,078 \$5,30,114 4.2% \$800,181 \$844,000 \$88,000 Barner County \$2,328,112 \$5,50,114 4.2% \$800,181 \$844,000 \$800,120 </td <td>Allen County</td> <td>\$2,653,713</td> <td>\$2,725,014</td> <td>2.7%</td> <td>\$671,430</td> <td>\$674,644</td> <td>0.5%</td>	Allen County	\$2,653,713	\$2,725,014	2.7%	\$671,430	\$674,644	0.5%
Barber Commy 5740.515 S16.071 23.8% S26.088 S25.120 5.8% Bourbo Comty \$12.85.182 \$3.07.442 6.5% \$901.831 \$951.200 6.5% Bourbo Comty \$12.41.700 \$1.594.210 6.5% \$902.831 \$951.200 6.5% Chantangu Comty \$12.520 \$333.35 4.10.3% \$218.166 \$333.55 \$12.966 6.8% Chantangu Comty \$51.222 \$333.35 4.37% \$2245.55 \$12.966 4.73% Chevene Comty \$32.500.714 \$2.893.315 4.37% \$400.23 \$333.44 2.5% Clay Comty \$1.265.011 \$1.37.47.21 1.46% \$1.27.41.66 \$1.17.42.61 \$1.17.45.61 \$1.57.11.66% \$1.99.41.66 \$1.99.42.61 \$1.60% \$2.4.65.01 \$1.60% \$1.99.41.66 \$1.99.42.61 \$1.60% \$1.99.42.65 \$1.66% \$1.66% \$1.66% \$1.66% \$1.66% \$1.84.99% \$1.61.9% \$1.64.9% \$1.64.9% \$1.64.9% \$1.64.9% \$1.64.9% \$1.64.9% \$1	•					. ,	
Barton County 55,280,076 85,00,114 4.2% \$90,813 899,855 577,526 577,527 577,526 577,527 577,526 577,526 577,526 577,526 577,526 577,527 577,526 577,527 577,526 577,527 577,526 577,527 577,527 577,527 577,527 577,527 577,527 577,527 577,527 577,527	•				. ,		
Boundar Cominy 52,243,182 83,197,422 6.5% S802,556 S77,396 1-1.1% Buter Cominy 51,105 S0 100,0% S0 S0 na Chara Cominy 51,025 S33,554 43,7% S238,186 S13,590 2,6% Charabace Cominy 540,024 833,534 43,7% S234,543 813,406 47,3% Control 540,024 833,0372 -4.3% S490,023 533,644 22,8% Cond County 51,366,011 S1,377,261 11,0% S274,136 S31,747 16,0% Cond County 52,486 50 -100,0% S79 S0 -9,8% Donghan County 53,407,17 S6,44,106 4,5% S1,80,002 81,81,90 11,0% Donghan County 53,40,071 S3,42,082 14,8 S1,83,000 861,103 14,6% Donghan County 53,40,093 S3,28,082 18,85 S1,00,017 S1,49,496 16,6% Donghan County 53,04,017 S3,04	•						
Bown Comp 51,441,790 51,923 10.0% S48,277 946,517 0.8% Chast County 502,520 533,354 10.0% S0 50 50 50 Chast County 507,522 533,355 45,7% S245,555 512,946 2,6% Cherotac County 51,525 534,071 1,1% S11,97,136 S14,65,02 na Cherotac County 51,389,981 51,319,12 4,3% S10,921,33 S13,44 2,38 Condy County 52,48 50 100,095 57 50 99,8% Condy County 53,44,91 50,44,406 4,5% S1,71,466 S11,194 3,6% Douglan County 53,74,071 53,64,52 4,8% S1,01,007 S14,84,95 3,9% Douglan County 53,74,071 53,64,52 4,8% S3,07,47 S14,98 3,102,492 1,04 3,18,39 1,04,93 1,04 3,18,39 1,04,93 1,04 1,06 3,02,492 1,06 3,03,02,64 1,0,	•						
Butter Councy 51,105 50 100.0% 50 80 160 Chase County \$305,230 \$333,584 4.5.7% \$208,186 \$213,596 42.3% Chentanga County \$617,522 \$333,584 4.5.7% \$245,555 \$11,407,516 \$11,877,116,877 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716 \$11,887,716	-						
Chance Counny \$102,500 \$333,534 10.3% \$208,186 \$213,596 2% Chencker Counny \$21,503,74 \$22,803,74 \$22,803,74 \$22,803,78 \$11,971,136 \$11,456,162 \$11,672 Cheycanc Counny \$12,809,81 \$13,307,72 \$4,35 \$23,873 \$31,879 \$23,873 \$23,874 \$23,88 Cload Counny \$12,809,81 \$13,307,72 \$4,35 \$21,711,66 \$81,871,701 \$5,66 Dentury \$5,233,471 \$5,64,86 \$18,879,69 \$18,476,66 \$18,879 \$14,876,66 \$16,879 \$16,149,166 \$16,879 Douglac Counny \$5,234,711 \$5,64,86,76 \$18,879,60 \$16,149,14 \$16 \$16,149,14 \$16 \$16,149,167 \$17,373 \$17,373,147 \$16,000,773 \$16,149,14 \$16 \$16,149,14 \$16 \$16,149,14 \$16 \$16,149,14 \$16,149,14 \$16,149,144 \$16,149,144 \$16,149,144 \$16,149,144 \$16,149,144 \$16,149,144,147,149,149,149,147,148,149,149,147,148,149,149,147,148,149,149,147,148,149,149,147,148,149,149,149,147,148,149,149,144,149,149,149,144,149,							
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Cheyenne Conny \$015.65 \$644.671 3.1% \$2323.75 \$818.789 \$12.5% Cloud Counny \$1.565.011 \$1.747.261 11.6% \$274.136 \$8317.947 16.0% Cowley Counny \$5.248 \$0 -100.0% \$79 \$0 9.98 Constrad Counny \$5.248,171 \$5.484,506 4.5% \$1.721.466 \$1.817.091 \$5.6% Declatr Counny \$5.243,671 \$3.85,802 1.8% \$1.01.0007 \$1.049.156 3.9% Douglac Counny \$5.26,603 \$2.638,552 4.8% \$5.507,487 \$6.11.944 tria Douglac Counny \$2.50,60,05 \$2.2636,552 4.8% \$5.507,487 \$6.11.94 tria Elik Counny \$2.99,60,10 \$3.298,110 0.16% \$5.007,437 \$6.13,87 7.9% Finad Counny \$2.99,60,10 \$3.398,110 0.16% \$5.007,437 \$6.13,81,236 1.18% Elik Counny \$2.99,60,10 \$3.398,117 1.9% \$5.13,81,236 1.14,81,246 End Counny	Chautauqua County	\$617,522	\$335,355	-45.7%	\$245,555	\$129,466	-47.3%
Char Commy \$1.389,081 \$1.330,752 4.3% \$542,023 \$533,643 2.889 Cowley County \$248 \$0 10.00% \$79 \$0 99.8% Convect County \$524,371 \$56,45,16 \$1,721,466 \$1,817,106 \$1,817,106 \$1,817,106 \$1,817,106 \$1,817,106 \$1,817,106 \$1,921,466 \$1,921,476 \$1,931,931 \$1,166,931 \$1,167,976 \$2,159,81 \$2,920,466 \$1,937,976 \$1,666,972,98 \$1,939,513 \$1,932,976 \$1,766 \$2,159,81 \$2,920,466 \$1,938,534 \$1,946,537 \$1,944,298 \$1,944,298 \$1,944,291 \$1,446 \$1,942,914 \$1,446 \$1,447,498 \$1,446,136 \$1,947,91 \$1,944,914 \$1,946 \$1,944,914 \$1,944 \$1,946 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	•						
Cload Comity \$1,65,011 \$1,747,261 11.0% \$274,136 \$177,447 16,07% Convely County \$5,23,471 \$5,63,44,506 4.5% \$1,722,466 \$1,817,091 \$5,63 Dectatt County \$3,34,071 \$3,63,476 8.8% \$1,83,836 \$1,84,696 16,066 Dickinson County \$3,340,012 \$3,342,082 1.8% \$1,010,007 \$1,049,156 3.9% Dougias County \$25,168,695 \$2,62,386,552 4.8% \$5,507,487 \$6,119,183 1.1.6% Elik County \$20,010 \$32,82,722 -2.0% \$38,044 \$103,264 16,119 Elik County \$30,96,025 \$3,399,133 0.1% \$00,720 \$84,378 -7.9% Elisoronth Connty \$17,93,244 \$1,772 4.7% \$2,159,81 \$24,046 15,35% Finand Connty \$374,935 \$4,164,22 11,0% \$10,414,83 11,9% Gove Connty \$1,04,488 \$1,206,150 \$1,717,500 \$1,744,289 -1,2% Gorand County	• •						
Concip (Cominy 52.48 50 -100.0% 579 50 -99.88 Decatur County 53.24.071 56.48.66 4.5% \$17.12.166 \$1.18.1.091 5.6% Donjahan County 53.760.362 1.8% \$1.01.007 \$1.04.915 3.0% Donjahan County 552.168.695 \$26.386.522 4.8% \$50.7437 \$51.11.94 na Edvants County \$318.181 \$322.1221 1.0% \$106.074 \$118.337 11.64 Elk County \$3.399.133 0.1% \$600.720 \$648.378 7.0% Fill County \$1.288.564 \$13.437.723 4.3% \$3.349.472 \$2.330.279 \$6.43.78 7.5% Foral County \$1.288.564 \$1.34.37.723 4.3% \$3.24.91.553 \$1.14.125 \$1.3% \$1.64.435 \$1.3% \$1.64.435 \$1.75.500 \$1.74.289 \$1.4% Gore County \$1.39.44.83 \$1.26.150 3.1% \$22.33.01 \$21.44.89 \$1.4% Gore County \$1.39.44.83 \$1.64.071 <	2 2						
Construct \$5,02,471 \$6,648,506 4.5% \$1,221,466 \$1,81,70,91 \$5,66 Decktinson County \$3,34,071 \$3,84,76 8.8% \$1,81,836 \$1,44,94,156 3.6% Donighan County \$5,166,805 \$5,263,88,552 4.8% \$5,507,487 \$6,11,94 n/a Douglas County \$25,166,805 \$5,263,38,552 4.8% \$5,507,487 \$6,11,94 n/a Elik county \$33,96,025 \$3,99,81,33 0.1% \$60,0720 \$64,87,87 7.7% Elik county \$3,96,025 \$3,99,81,33 0.1% \$60,0720 \$64,87,87 7.7% Elik county \$3,96,025 \$3,99,133 0.1% \$50,90,619 \$1,41,240 1.1.6% Finnery County \$1,28,364 \$1,38,77,23 4.3% \$3,89,497 \$24,00,46 1.5.3% Finnery County \$6,669,238 \$6,669,228 9.9% \$1,129,00 \$1,14,423 1.4% Geard County \$5,906,619 \$1,84,22 1.1.6% \$10,60,239 0.22%	•						
Decautr County 532,476 8.8% \$158,396 \$184,096 Lock Debrikinson County 55,760,352 53,260,352 4,3% \$51,000,97 \$51,104,952 3.9% Douglas County \$52,168,695 \$26,386,252 4,3% \$55,074,87 \$56,10,303 12,4% Elk county \$318,181 \$321,221 1.0% \$106,074 \$118,397 11,66 Elk county \$33,996,133 0.1% \$600,720 \$648,378 7,6% Ellisocrith County \$12,885,364 \$13,437,723 4,3% \$33,480,472 \$2,330,279 -39,8% Foral County \$5,696,61,80 \$7,485,257 7,5% \$1,398,559 \$1,41,435 1,4% Gearcy County \$1,244,488 \$1,266,150 \$1,1% \$10,141 \$10,143 \$10,443 \$10,9% Grand County \$1,344,473 \$2,207,117 \$397,890 na \$127,573 \$1,44,439 1,2% Grand County \$124,473 \$2,207,410 \$1,41,439 \$10,275 \$2,263,377 5,5%							
Dickinson Commy \$3,70,302 \$3,828,082 1.8% \$1,010,007 \$1,04,01,56 3.9% Donighan Commy \$25,168,095 \$5,23,38,552 4.8% \$55,07,487 \$61,19,303 12,44% Douglas Commy \$23,01,01 \$22,02,01 \$282,672 2,6% \$88,948 \$103,224 16,16% Elik County \$3,996,025 \$3,996,133 0,1% \$00,0720 \$548,378 7.7% Elikownth County \$719,332 \$773,667 7.6% \$215,981 \$240,046 15,33% Finacy County \$6,661,830 \$7,483,525 7.5% \$1,398,559 \$1,461,356 4,5% Gove County \$5,606,733 \$6,666,228 9.9% \$1,55,230 \$1,69,1241 8,9% Gray County \$5,606,733 \$5,666,228 9.9% \$1,55,230 \$1,69,1241 8,9% Gray County \$5,867,73 \$5,666,228 9.9% \$1,55,230 \$1,64,354 1.7% Gray County \$5,844,871 \$190,178 2.9% \$36,180 \$58,763 3.9%<	•	. , ,					
Donigha Couny \$60,323 \$1,02,4952 na \$188,502 \$61,194 na Edwards County \$18,181 \$321,162,605 \$26,386,552 4.89 \$106,074 \$118,397 \$11,494 Edwards County \$3290,210 \$282,672 2.6% \$88,948 \$103,224 \$16,196 Ellic county \$3290,6025 \$33,996,133 0.1% \$600,720 \$648,378 7.7% Finery County \$12,888,364 \$13,437,723 4.3% \$3,849,472 \$2,330,279 33,596 Ford County \$5,090,619 \$6,262,249 6.0% \$1,719,500 \$1,44,289 1.4% Geary County \$5,090,913 \$6,662,28 9.9% \$15,23,500 \$1,64,243 1.9% Grachard County \$374,935 \$1,184,422 1.1.6% \$104,131 \$11,643 11.9% Grace County \$184,871 \$190,178 2.9% \$66,180 \$86,763 3.3% Grace County \$184,871 \$190,171 7.7% \$23,516,725 \$2,66,377 \$58,49	•						
Eko-may S18.81 S221.21 L0% S106.074 S18.837 L1.6% Elk County S290.210 S28.277 2.6% S88.948 S103.264 16.1% Elkowth County S19.960.25 S3.398.133 0.1% S000.720 S648.378 7.9% Finery County S12.885.364 S13.437.723 4.3% S3.849.472 2.230.279 -39.5% Ford County S5.990.619 S6.262.28 9.9% S1.52.350 S1.641.248 4.5% Garv County S1.044.488 S1.066.150 5.1% S209.811 S10.4839 0.2% Grack County S38.085 S1.044.443 2.24% S308.153 S303.059 -1.7% Gracely County S88.870 S700.282 n/a S23.573 S414.490 n/a Harsky County S90.210.16 S9.701.571 7.7% S23.16.725 S2.66.137 S28.49 Harsey County S90.210.65 S9.701.571 7.7% S23.6725 S2.66.137 S28.44 S28.44 S3.8	•						n/a
Elk County \$230,90210 \$232,672 2.6% \$589,848 \$103,264 [61,1%] Elks County \$3309,0025 \$3,998,133 0.1% \$560,720 \$564,378 7.9% Elks County \$12,885,364 \$13,377,234 \$3,349,472 \$2,330,279 >39,5% Ford County \$5096,61,830 \$7,483,525 7.5% \$1,398,599 \$1,461,356 4.5% Franklin County \$5096,61,930 \$7,483,525 7.5% \$1,399,599 \$1,641,356 4.5% Gorbann County \$1,204,488 \$1,66,150 \$1,1719,500 \$1,744,299 1.4% Gorbann County \$1,204,488 \$1,66,150 \$1,164 \$11,111 \$116,483 11.9% Gray County \$184,471 \$190,178 2.9% \$50,180 \$568,763 339% Greenwood County \$187,272,127 \$397,800 n/a \$127,373 \$144,410 n/a Harvey County \$190,171 \$397,800 n/a \$127,373 \$144,410 n/a Gradem County \$19,020	Douglas County	\$25,168,695	\$26,386,552	4.8%	\$5,507,487	\$6,191,803	12.4%
Ellis County \$3.998,123 \$0.1% \$600,220 \$548,378 7.9% Ellisvorth County \$12,885,564 \$13,437,723 4.3% \$3.340,472 \$2.330,279 -39.5% Ford County \$5.001,800 \$7.483,525 7.7%5 \$1.398,559 \$1.461,356 4.3% Geary County \$5.009,619 \$6.061,870 \$1.481,356 5.1% \$2.398,11 \$2.000,399 0.2% Grahum County \$374,995 \$41.84,22 11.6% \$1.041,131 \$10.613 1.1% Gray County \$383,085 \$1.084,432 2.2%% \$50.01 \$60,163 3.9% Grave County \$383,085 \$1.084,437 \$2.9% \$51.010 \$60,763 3.9% Grave County \$383,085 \$1.084,437 \$2.9% \$51.010 \$60,763 3.9% Grave County \$383,085 \$1.084,437 \$2.9% \$50,100 \$60,763 3.9% Grave County \$39,012,01 1.7% \$2.3,16,725 \$2.4,63,37 \$5.8% Harvey County <	Edwards County	\$318,181	\$321,221	1.0%	\$106,074	\$118,397	11.6%
Elisowni County \$719.332 \$773.667 7.6% \$212.885.64 \$13.487.723 \$3.494.472 \$2.330.279 >39.5% Find County \$6.061.830 \$7.483.525 7.5% \$1.398.559 \$1.461.356 4.5% Franklin County \$5.090.61.830 \$6.662.229 6.0% \$1.719.500 \$1.742.290 1.4% Genv County \$1.094.488 \$1.266.150 5.1% \$2.29.811 \$2.00.399 0.2% Graham County \$374.935 \$41.84.22 11.6% \$3104.131 \$110.431 \$11.691.241 8.9% Greely County \$184.871 \$100.178 \$2.88.91 \$24.84.43 \$2.8% \$308.153 \$303.059 -1.7% Greely County \$184.871 \$100.178 \$2.85.737 \$5.4% \$308.153 \$303.059 -1.7% Hamibton County \$372.127 \$397.890 n"a \$127.537 \$14.4910 n"a Haskell County \$901.2016 \$9.701.571 7.7% \$2.56.337 \$5.8% Hanerye County \$9.202.765	Elk County	\$290,210	\$282,672		\$88,948	\$103,264	
Finary County \$12,885,364 \$13,447,723 4.3% \$3,849,472 \$2,30,279 -39,5% Ford County \$5,006,130 \$7,483,525 75% \$1,398,559 \$1,461,356 4.5% Geary County \$6,006,738 \$6,669,228 9.9% \$1,552,350 \$1,091,241 8.9% Gove County \$32,04,488 \$1,266,150 5.1% \$22,831 \$200,309 0.2% Graham County \$374,957 \$41,48,22 1.6% \$310,41,31 \$116,453 1.9% Gray County \$888,085 \$1,084,433 2.2% \$56,180 \$58,763 3.9% Greenwood County \$388,70 \$760,222 na \$127,377 \$144,910 na Harvey County \$0,012,016 \$9,701,571 7,7% \$2,216,725 \$2,603,377 \$2,8% Haskell County \$19,192 \$198,824 3.3% \$11,327 \$12,88 -2,28% Hodgeman County \$2,14,473 \$2,247,410 4.8% \$509,222 \$57,687 5,1% Jackson	•						
Ford County \$5,99,61,830 \$7,483,525 7,5% \$1,398,559 \$1,461,356 4,5% Franklin County \$5,09,61,83 \$6,669,228 9,9% \$1,523,530 \$1,601,241 8,9% Gore County \$1,204,488 \$1,266,150 \$1,168 \$1,601,241 8,9% Graham County \$374,935 \$418,422 11,6% \$104,131 \$116,483 11.9% Grace County \$184,871 \$190,178 2,2% \$308,153 \$303,059 -1,7% Grace County \$184,871 \$190,178 2,9% \$56,180 \$56,73 .3% Greeev County \$588,700 \$570,282 na \$232,844,910 na Harriso County \$322,765 \$337,076 \$17,839 \$124,649 na Haskell County \$129,275 \$184,841 3,3% \$71,351 \$72,491 1.0% Jackson County \$12,44,473 \$2,247,410 4,8% \$559,29 \$857,567 \$1,1% Jackson County \$2,24,7413 \$2,247,410 4,8%<	•				. ,		
Franklin County S5,099,619 S6,262,249 6.0% S1,719,000 S1,744,289 1.48 Geary County S1,004,488 S1,266,150 S1,18 S129,811 S260,399 0,2% Graham County S1,74,935 S418,422 11.6% S104,131 S116,483 11.9% Gray County S183,085 S1,004,443 S22,8% S308,133 S303,059 -1.7% Greenevod County S688,770 S700,282 na S238,591 S243,649 na Hamition County S90,12,016 S9,701,571 7.7% S251,6725 S2,63,637 5.8% Haked County S90,22,016 S9,701,571 7.7% S251,6725 S2,63,637 5.8% Haked County S90,22,0765 S337,076 15.1% S166,027 S125,894 -22,8% Jackson County S125,866 S1,717,281 8.1% S660,947 S751,564 3.7% Jackson County S1,546,635 S1,550,358 S9,79,4335 S73,57,651 9.4% Kingman County </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Genry County \$6,669,288 9.9% \$1,523,530 \$1,691,241 8.9% Gove County \$1,204,488 \$1,266,150 \$1,16% \$259,811 \$263,099 0.2% Graham County \$374,935 \$418,422 \$11,6% \$104,131 \$116,483 \$11.9% Gray County \$3883,085 \$1,004,443 \$2.2% \$300,153 \$503,059 -1.7% Greeley County \$184,471 \$190,178 \$2.9% \$56,180 \$66,873 3.9% Greeley County \$184,871 \$190,178 \$2.9% \$56,167 \$154,649 na Harrisey County \$192,765 \$337,076 \$151,% \$165,072 \$2,663,377 \$5,8% Hodgeman County \$124,4473 \$2,247,410 4.8% \$559,295 \$87,675,61 9.4% Jackson County \$1,588,686 \$1,717,281 8.1% \$660,947 \$751,564 13.7% Jeenel County \$203,364,731 \$219,007,804 7.7% \$67,757,561 9.4% Kingma County \$1,580,588	•						
Genve County \$1,204,488 \$1,266,150 5,1% \$259,811 \$260,399 0.2% Grahum County \$374,935 \$418,422 11.6% \$104,131 \$116,433 11.9% Grave County \$184,871 \$190,178 2.9% \$308,153 \$303,059 -1.7% Greenevood County \$308,370 \$5760,252 n/a \$2238,391 \$243,649 n/a Hamition County \$307,151 \$72,127 \$397,890 n/a \$122,517,25 \$2,663,377 \$5.8% Haskell County \$292,765 \$337,076 15.1% \$163,027 \$125,894 -22.8% Jackson County \$21,44,473 \$2,247,410 4.8% \$559,9292 \$587,687 5.1% Jefferson County \$235,631 \$2,09,791 1.7% \$100,760 \$111,967 10.0% Johnson County \$236,731 \$21,007,804 7.7% \$67,442,33 \$91,946 0.3% Lawee county \$349,147 \$366,321 4.9% \$17,737 \$16,0933 -9.3%	•						
Graham County \$374,935 \$418,422 11.6% \$104,131 \$116,483 11.9% Gray County \$888,055 \$1.04,483 22.8% \$308,153 \$303,099 -1.7% Greeley County \$184,871 \$190,178 2.9% \$66,180 \$68,753 3.9% Greeley County \$308,157 \$144,4910 n'a \$233,891 \$243,649 n'a Harrico County \$372,127 \$377,80 \$216,725 \$2,663,377 5.8% Haskell County \$292,725 \$138,234 3.3% \$513,151 \$72,491 1.6% Jackson County \$2,14,44,473 \$2,247,410 4.8% \$559,392 \$58,687 51.% Jerkson County \$2,144,473 \$2,247,410 4.8% \$500,760 \$111,967 10.0% Johnson County \$2,03,64,731 \$2,247,410 4.8% \$500,776.51 \$9,4% Kiowa County \$3,34,172 \$2,5% \$57,773 \$66,160,933 >3,3% Lawel County \$3,226,542 \$3,414,399	<i>y</i>						
Gray County \$883.085 \$1,084.483 22.8% \$308.153 \$303.059 -1.7% Greeley County \$184.871 \$190.178 2.9% \$66.180 \$68,763 3.9% Greenwood County \$508.370 \$570.282 n/a \$2238.391 \$2243.649 n/a Hamition County \$901.2016 \$89,701.571 7.7% \$66.18027 \$125.894 -22.8% Hakell County \$902.2016 \$337.076 15.1% \$163.027 \$125.894 -22.8% Hackson County \$292.765 \$337.076 15.1% \$163.027 \$125.894 -22.8% Jackson County \$21.44.473 \$22.47.410 4.8% \$550.922 \$587.687 5.1% Jeerleson County \$1.588.666 \$1.717.281 \$1.1% \$100.760 \$111.967 10.0% Johnson County \$1.46.365 \$1.50.358 \$5.9% \$512.314 \$474.42.335 \$73.77.651 9.4% Kingman County \$1.34.365 \$5.9% \$512.314 \$474.824 >7.3% \$60.937	•						
Greeney County \$184,871 \$190,178 2.9% \$66,180 \$68,763 3.9% Greenwood County \$688,370 \$760,282 n/a \$238,391 \$243,649 n/a Hamiton County \$572,127 \$397,890 n/a \$127,537 \$144,910 n/a Harvey County \$9,012,016 \$9,701,571 7.7% \$22,516,725 \$2,663,377 \$5.8% Haskell County \$191,925 \$198,9234 3.3% \$571,351 \$72,491 1.6% Jackson County \$11,588,686 \$1,717,281 \$1% \$660,947 \$571,564 13.7% Jewell County \$2265,591 \$2,290,794 1.7% \$671,423,235 \$73,757,651 9.4% Kingman County \$243,641,365 \$1,503,588 \$9% \$517,374 \$448,424 -7.3% Kiowa County \$343,041,47 \$363,621 4.9% \$177,377 \$160,933 -9.3% Labette County \$32,265,42 \$3,414,399 5.8% \$974,438 \$981,966 0.8% La	•						
Hamilton County\$372,127\$397,890 $u'a$ \$127,537\$144,910 $u'a$ Harvey County\$29,012,016\$9,701,571 7.7% \$2,516,725\$2,663,3775.8%Hakell County\$292,765\$337,07615.1%\$165,027\$125,894-2.2.8%Hodgeman County\$191,925\$198,2343.3%\$71,351\$72,4911.6%Jackson County\$2,144,473\$2,247,4104.8%\$559,292\$587,6875.1%Jefferson County\$2,144,473\$2,247,4104.8%\$550,292\$587,6875.1%Johnson County\$203,364,731\$219,007,8047.7%\$67,442,335\$71,57,6519.4%Kingman County\$1464,365\$1,550,3585.9%\$512,314\$474,824-7.3%Labete County\$3,226,542\$3,414,399\$5,8%\$974,438\$981,9660.8%Lanc County\$3,226,542\$3,143,99\$5,8%\$974,438\$981,9660.8%Lanc County\$3,226,542\$3,017,7222.2%\$3,109,263\$3,411,2759.7%Lincoln County\$326,077\$456,4504.7%\$158,991\$161,0471.3%Lanc County\$5,878,267\$9,071,7222.2%\$3,109,263\$3,411,2759.7%Lincoln County\$5,878,267\$9,071,7222.2%\$3,109,263\$3,411,2759.7%Lincoln County\$5,878,267\$9,071,7222.2%\$3,163,695\$2,349420,256Lawenworth County\$5,878,3338.0%\$1,41,41,					. ,		
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	2	\$3,633,362	\$3,938,005			\$782,860	
Reno County \$11,055,899 \$11,676,578 5.6% \$2,072,285 \$2,661,904 28.5%	•						
	Reno County	\$11,055,899	\$11,676,578	5.6%	\$2,072,285	\$2,661,904	28.5%

Sales Tax		Use Tax					
County/City	Sales 1 Fiscal Year 2022 (July 2021 - June 2022)	ax Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	Use Fiscal Year 2022 (July 2021 - June 2022)	Tax Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	
Republic County	\$1,250,406	\$1,518,021	21.4%	\$384,907	\$514,238	33.6%	
Rice County	\$1,245,251	\$1,275,419	2.4%	\$484,935	\$414,150	-14.6%	
Riley County	\$9,989,779	\$9,683,759	n/a	\$2,224,728	\$2,135,510	n/a	
Rooks County	\$370,625	\$393,774	6.2%	\$93,803	\$96,839	3.2%	
Russell County	\$1,962,090	\$2,133,807	8.8%	\$480,603	\$522,138	8.6%	
Saline County Scott County	\$19,888,471	\$20,819,078	4.7% 6.7%	\$3,060,782	\$3,420,529	11.8% 15.0%	
Sedgwick County	\$1,877,937 \$109,891,240	\$2,003,111 \$116,364,324	5.9%	\$462,475 \$20,971,155	\$532,008 \$23,300,575	13.0%	
Seward County	\$5,586,275	\$6,110,984	9.4%	\$1,343,773	\$1,151,041	-14.3%	
Shawnee County	\$38,916,990	\$41,000,298	n/a	\$8,992,408	\$10,333,212	n/a	
Sheridan County	\$853,168	\$825,629	-3.2%	\$250,998	\$262,522	4.6%	
Sherman County	\$2,860,073	\$3,062,471	7.1%	\$557,379	\$622,559	11.7%	
Smith County	\$972,468	\$972,831	0.0%	\$387,888	\$363,080	-6.4%	
Stafford County	\$484,422	\$503,055	3.8%	\$143,779	\$145,352	1.1%	
Stanton County	\$235,717	\$290,399	23.2%	\$82,229	\$141,234	71.8%	
Stevens County	\$769,557	\$128,083	-83.4%	\$242,740	\$44,830	-81.5%	
Sumner County Thomas County	\$2,541,585 \$2,752,620	\$2,699,204 \$4,170,725	6.2% 11.4%	\$782,328 \$742,877	\$876,236 \$829,170	12.0%	
Trego County	\$3,752,629 \$464,685	\$4,179,725 \$467,956	0.7%	\$742,877 \$128,662	\$829,170 \$116,122	11.6% -9.7%	
Wabaunsee County	\$861,168	\$928,447	0.7% 7.8%	\$344,528	\$369,154	-9.7%	
Wallace County	\$177,740	\$191,013	7.5%	\$81,522	\$106,403	30.5%	
Washington County	\$629,247	\$2,507,771	298.5%	\$334,265	\$456,064	36.4%	
Wichita County	\$653,903	\$762,313	16.6%	\$225,824	\$226,089	0.1%	
Wilson County	\$0	\$56,563	n/a	\$0	\$40,310	n/a	
Woodson County	\$357,991	\$345,442	-3.5%	\$127,944	\$113,845	-11.0%	
Wyandotte County	\$30,435,871	\$31,107,168	2.2%	\$7,555,104	\$8,486,570	12.3%	
Abilene	\$1,071,559	\$1,068,481	n/a	\$195,345	\$201,799	n/a	
Alden	\$9,144	\$8,089	-11.5%	\$5,944	\$3,819	-35.7%	
Alma	\$118,353	\$129,618	9.5%	\$31,155	\$39,219	25.9%	
Almena	\$11,075	\$11,337	2.4%	\$7,517	\$9,188	22.2%	
Altamont	\$121,441	\$137,270	13.0%	\$60,493	\$74,081	22.5%	
Altoona Americus	\$19,250 \$35,608	\$21,086 \$39,818	9.5% 11.8%	\$7,361 \$15,655	\$7,165 \$19,654	-2.7% 25.6%	
Andover	\$2,605,828	\$5,217,239	n/a	\$637,984	\$1,686,044	23.0% n/a	
Anthony	\$136,470	\$147,370	8.0%	\$40,052	\$42,990	7.3%	
Argonia	\$22,525	\$24,446	8.5%	\$15,634	\$19,364	23.9%	
Arkansas City	\$3,739,045	\$3,943,567	5.5%	\$837,146	\$1,020,847	21.9%	
Arlington	\$0	\$1,263	n/a	\$0	\$19,055	n/a	
Arma	\$92,295	\$91,380	-1.0%	\$33,658	\$42,922	27.5%	
Ashland	\$109,794	\$128,444	17.0%	\$27,988	\$27,170	-2.9%	
Atchison	\$1,751,556	\$1,791,650	2.3%	\$424,975	\$436,957	2.8%	
Attica	\$120,807	\$135,310	12.0%	\$33,395	\$38,098	14.1%	
Auburn	\$171,362	\$171,497	0.1%	\$64,525	\$66,213	2.6%	
Augusta Axtell	\$2,457,114 \$69,685	\$2,627,760 \$77,650	6.9% 11.4%	\$716,687 \$16,439	\$703,979 \$29,629	-1.8% 80.2%	
Baldwin City	\$560,232	\$593,494	n/a	\$239,401	\$29,029	n/a	
Basehor	\$661,525	\$663,944	0.4%	\$366,520	\$390,297	6.5%	
Baxter Springs	\$816,966	\$860,120	5.3%	\$407,325	\$460,550	13.1%	
Belle Plaine	\$101,047	\$104,595	3.5%	\$56,626	\$65,719	16.1%	
Belleville	\$191,878	\$214,947	12.0%	\$42,434	\$48,861	15.1%	
Beloit	\$938,904	\$1,009,564	7.5%	\$189,860	\$179,255	-5.6%	
Bennington	\$34,588	\$33,304	-3.7%	\$18,695	\$22,557	20.7%	
Benton	\$127,987	\$135,915	6.2%	\$42,627	\$42,409	-0.5%	
Beverly	\$8,085	\$7,496	-7.3%	\$3,565	\$3,610	1.3%	
Blue Rapids	\$240,645	\$238,671	-0.8%	\$113,513	\$127,866	12.6%	
Bonner Springs	\$3,879,269	\$4,003,684	3.2%	\$863,472	\$913,378	5.8%	
Bronson Buhler	\$17,240 \$77,658	\$20,861	21.0% 54.0%	\$7,233	\$8,045 \$120.080	11.2% 56.6%	
Burden	\$77,658 \$27,219	\$119,593 \$31,433	15.5%	\$83,629 \$11,787	\$130,989 \$9,961	-15.5%	
Burlingame	\$102,536	\$107,953	5.3%	\$42,891	\$45,411	5.9%	
Burlington	\$1,020,594	\$1,135,495	11.3%	\$225,835	\$400,270	77.2%	
Burrton	\$83,685	\$83,659	0.0%	\$32,814	\$33,223	1.2%	
Caldwell	\$120,357	\$125,519	4.3%	\$72,542	\$57,620	-20.6%	
Caney	\$575,838	\$563,074	-2.2%	\$214,555	\$239,558	11.7%	
Canton	\$61,123	\$58,721	-3.9%	\$20,412	\$21,149	3.6%	
Carbondale	\$229,101	\$235,995	3.0%	\$65,194	\$82,923	27.2%	
Cawker City	\$51,171	\$51,868	1.4%	\$18,094	\$19,890	9.9%	
Cedar Vale	\$43,384	\$44,955	3.6%	\$15,139	\$18,539	22.5%	
Chanute	\$2,420,059	\$2,589,007	7.0%	\$413,383	\$464,114	12.3%	
Chapman	\$112,518	\$134,387 \$10,126	19.4%	\$48,050 \$10,142	\$50,224	4.5%	
Chase	\$13,530	\$19,126	41.4%	\$10,143	\$8,252	-18.6%	

Sales Tax		low.	Use Tax					
County/City	Sales 1 Fiscal Year 2022 (July 2021 - June 2022)	ax Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	Use Fiscal Year 2022 (July 2021 - June 2022)	Tax Fiscal Year 2023 (July 2022 - June 2023)	Percent Change		
Cherokee	\$44,709	\$68,708	n/a	\$18,875	\$31,335	n/a		
Cherryvale	\$671,075	\$662,562	-1.3%	\$311,360	\$341,404	9.6%		
Chetopa	\$117,861	\$103,751	-12.0%	\$44,241	\$44,259	0.0%		
Cimarron	\$271,208	\$294,392	8.5%	\$91,171	\$111,057	21.8%		
Claflin	\$26,248	\$28,382	8.1%	\$9,201	\$11,535	25.4%		
Clay Center	\$1,997,772	\$2,035,098	1.9%	\$295,665	\$330,378	11.7%		
Clifton	\$50,270	\$40,587	-19.3%	\$71,586	\$53,845	-24.8%		
Coffeyville	\$4,614,602	\$5,161,880	11.9%	\$1,035,984	\$1,147,394	10.8%		
Colby	\$1,388,940	\$1,514,804	9.1%	\$213,972	\$240,789 \$50,205	12.5%		
Coldwater Collyer	\$294,541 \$7,399	\$350,232 \$9,565	18.9% 29.3%	\$94,690 \$0	\$50,295 \$1,768	-46.9% n/a		
Colony	\$7,510	\$9,505 \$7,935	29.3% 5.7%	\$5,040	\$4,542	-9.9%		
Columbus	\$592,259	\$484,930	n/a	\$192,720	\$168,257	-9.9% n/a		
Concordia	\$1,243,418	\$1,413,312	13.7%	\$147,443	\$178,639	21.2%		
Conway Springs	\$137,169	\$151,117	10.2%	\$47,339	\$48,635	2.7%		
Cottonwood Falls	\$97,623	\$103,211	5.7%	\$75,994	\$80,348	5.7%		
Council Grove	\$777,888	\$766,078	-1.5%	\$132,690	\$143,997	8.5%		
Cunningham	\$60,499	\$76,743	26.8%	\$22,118	\$27,667	25.1%		
Danville	\$2,108	\$1,996	-5.3%	\$1,204	\$1,891	57.0%		
Dearing	\$47,262	\$35,453	-25.0%	\$19,302	\$25,191	30.5%		
Deerfield	\$114,738	\$76,721	-33.1%	\$17,724	\$25,248	42.4%		
Delphos	\$18,539	\$17,006	-8.3%	\$9,082	\$9,920	9.2%		
Derby	\$2,933,719	\$3,116,678	6.2%	\$644,437	\$681,560	5.8%		
DeSoto	\$1,088,945	\$1,117,554	n/a	\$840,348	\$753,502	n/a		
Dighton	\$106,659	\$95,304	-10.6%	\$43,456	\$38,448	-11.5%		
Dodge City	\$6,170,466	\$6,858,586	n/a	\$1,126,504	\$1,230,374	n/a		
Douglass	\$222,979	\$252,932	13.4%	\$119,023	\$126,751	6.5%		
Downs	\$62,444	\$64,159	2.7%	\$14,327	\$13,085	-8.7%		
Easton	\$34,121	\$35,168	3.1%	\$16,616	\$24,601	48.1%		
Edgerton	\$553,847	\$666,018	20.3%	\$291,254	\$328,360	12.7%		
Edna	\$82,007	\$72,109	-12.1%	\$35,543	\$29,572	-16.8%		
Edwardsville	\$741,584	\$805,775	8.7%	\$547,816	\$569,682	4.0%		
Effingham	\$32,990	\$38,463	16.6%	\$14,508	\$20,605	42.0%		
El Dorado	\$2,587,883	\$2,847,338	10.0%	\$472,521	\$591,426	25.2%		
Elkhart	\$193,720	\$192,399 \$199,154	-0.7%	\$71,797 \$25,162	\$74,534 \$53,401	3.8%		
Ellinwood Ellis	\$87,905 \$424.042	\$188,154 \$410,426	n/a -1.1%	\$25,163 \$129,604	\$53,401	n/a 3.2%		
Ellsworth	\$424,043 \$482,831	\$419,426 \$522,870	-1.1% 8.3%	\$98,859	\$133,694 \$104,661	5.2% 5.9%		
Elwood	\$145,275	\$180,596	24.3%	\$68,113	\$93,675	37.5%		
Emporia	\$4,974,079	\$5,395,584	8.5%	\$784,061	\$892,346	13.8%		
Erie	\$145,600	\$152,522	4.8%	\$58,690	\$63,784	8.7%		
Eskridge	\$32,831	\$30,752	-6.3%	\$11,659	\$12,130	4.0%		
Eudora	\$685,048	\$719,062	5.0%	\$439,802	\$410,848	-6.6%		
Eureka	\$567,305	\$644,126	13.5%	\$187,747	\$213,226	13.6%		
Fairview	\$0	\$1,866	n/a	\$0	\$269	n/a		
Fairway	\$837,818	\$867,116	3.5%	\$629,376	\$663,588	5.4%		
Florence	\$39,043	\$53,501	37.0%	\$8,909	\$23,213	160.6%		
Fontana	\$3,179	\$4,955	55.9%	\$5,598	\$7,521	34.3%		
Fort Scott	\$2,498,206	\$2,729,545	9.3%	\$430,898	\$474,443	10.1%		
Frankfort	\$197,915	\$140,498	n/a	\$78,757	\$40,356	n/a		
Fredonia	\$937,472	\$980,798	4.6%	\$223,782	\$280,972	25.6%		
Frontenac	\$679,507	\$813,198	19.7%	\$203,370	\$190,235	-6.5%		
Galena	\$229,502	\$241,607	5.3%	\$167,620	\$156,804	-6.5%		
Garden City	\$8,305,051	\$9,817,286	n/a	\$2,345,440	\$1,303,665	n/a		
Garden Plain	\$8,296	\$89,114	n/a	\$3,084	\$64,540	n/a		
Gardner	\$4,506,207	\$4,923,477	9.3%	\$1,301,048	\$1,503,248	15.5%		
Garnett	\$263,785	\$321,013	21.7%	\$48,660	\$60,597	24.5%		
Gas	\$44,903	\$51,851	15.5%	\$11,399	\$13,789	21.0%		
Geneseo	\$21,807	\$16,805	-22.9%	\$13,485	\$11,757	-12.8%		
Girard	\$297,311	\$297,477	0.1%	\$142,629	\$156,110	9.5%		
Glade	\$31,632	\$36,356	14.9%	\$4,902	\$7,847	60.1%		
Glasco	\$24,861	\$27,051	8.8%	\$9,322	\$12,069	29.5%		
Glen Elder	\$5,116	\$61,482	n/a	\$2,456	\$31,658	n/a		
Goddard	\$1,222,941	\$1,338,870	9.5%	\$292,090	\$330,006	13.0%		
Goodland Crondview Plaze	\$289,682	\$303,894	4.9%	\$48,497 \$87,700	\$51,220	5.6%		
Grandview Plaza	\$196,963 \$2,056,156	\$210,925 \$4,681,344	7.1%	\$87,709 \$408 266	\$136,981 \$677.021	56.2%		
Great Bend	\$3,056,156	\$4,681,344	n/a	\$408,266	\$677,921 \$46,720	n/a		
Greensburg	\$162,879 \$4 168	\$165,216 \$60,779	1.4%	\$59,621 \$2,837	\$46,720 \$29.041	-21.6%		
Gridley Grinnell	\$4,168 \$7,258	\$60,779 \$6,713	n/a -7.5%	\$2,837 \$3,078	\$29,041 \$3,107	n/a 0.9%		
Hardtner	\$7,258 \$0	\$0,715 \$0	-7.5% n/a	\$3,078 \$0	\$0	0.9% n/a		
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	Sales T			Ugo	Tax	
County/City	Fiscal Year 2022 (July 2021 - June 2022)	ax Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	Use Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change
Harper	\$423,494	\$460,001	n/a	\$76,930	\$99,855	n/a
Hartford	\$22,540	\$20,532	-8.9%	\$10,009	\$14,599	45.9%
Haven	\$54	\$10	-82.4%	\$106	\$28	-73.4%
Hays	\$11,383,278	\$13,660,088	n/a	\$1,564,661	\$2,049,949	n/a 6.6%
Haysville Herington	\$826,435 \$261,612	\$845,697 \$271,422	2.3% 3.7%	\$473,607 \$85,691	\$505,063 \$76,353	0.0% -10.9%
Hiawatha	\$1,184,529	\$1,269,842	7.2%	\$214,273	\$220,462	2.9%
Highland	\$63,876	\$62,784	-1.7%	\$31,091	\$26,616	-14.4%
Hill City	\$239,381	\$254,750	6.4%	\$54,921	\$54,784	-0.3%
Hillsboro	\$589,677	\$639,909	8.5%	\$134,365	\$92,157	-31.4%
Hoisington	\$195,206	\$216,446	10.9%	\$48,503	\$46,145	-4.9%
Holcomb	\$68,300	\$76,884	12.6%	\$39,973	\$40,074	0.3%
Holton	\$795,951	\$832,420	4.6%	\$97,581	\$104,846	7.4%
Horton Howard	\$275,752 \$20,251	\$281,820	2.2% 13.8%	\$99,793 \$27,168	\$91,002 \$22,247	-8.8% 22.7%
Hugoton	\$80,351 \$775,250	\$91,479 \$750,934	-3.1%	\$27,168 \$224,809	\$33,347 \$225,545	0.3%
Humboldt	\$329,915	\$307,768	-6.7%	\$133,172	\$141,785	6.5%
Hutchinson	\$9,610,733	\$10,091,179	5.0%	\$1,376,091	\$1,863,938	35.5%
Independence	\$5,996,055	\$6,323,568	5.5%	\$1,158,028	\$1,155,232	-0.2%
Iola	\$1,447,034	\$1,505,648	4.1%	\$188,934	\$201,718	6.8%
Jetmore	\$140,847	\$146,958	4.3%	\$49,592	\$51,738	4.3%
Junction City	\$8,570,019	\$9,048,399	5.6%	\$1,502,253	\$1,626,505	8.3%
Kanopolis	\$23,720	\$21,956	-7.4%	\$11,564	\$12,418	7.4%
Kanorado	\$516	\$8,795	n/a	\$1,031	\$16,650	n/a
Kansas City	\$43,591,767	\$46,691,256	7.1%	\$10,834,051	\$12,256,240	13.1%
Kensington Kincaid	\$46,742	\$46,817	0.2% 7.0%	\$15,178	\$16,040	5.7% -28.5%
	\$7,347 \$492,105	\$7,860 \$491,670	-0.1%	\$4,714 \$131,489	\$3,370 \$126,147	-28.5% -4.1%
Kingman Kinsley	\$492,105 \$173,135	\$184,751	-0.1% 6.7%	\$45,288	\$48,215	-4.1% 6.5%
Kiowa	\$116,903	\$121,388	3.8%	\$29,763	\$23,212	-22.0%
LaCrosse	\$265,175	\$286,898	8.2%	\$72,265	\$71,675	-0.8%
LaCygne	\$335,747	\$355,365	5.8%	\$131,214	\$126,409	-3.7%
LaHarpe	\$18,380	\$23,328	26.9%	\$12,453	\$12,841	3.1%
Lakin	\$201,519	\$207,332	2.9%	\$97,720	\$81,714	-16.4%
Lane	\$8,590	\$14,338	66.9%	\$7,467	\$8,074	8.1%
Lansing	\$1,494,777	\$1,596,049	6.8%	\$511,983	\$585,750	14.4%
Larned	\$269,903	\$291,904	8.2%	\$59,741	\$66,204	10.8%
Latham	\$0 \$28,480,560	\$1,917	n/a	\$0 \$5 422 227	\$1,336	n/a
Lawrence Leavenworth	\$28,480,560 \$10,309,972	\$29,951,179 \$10,663,633	5.2% 3.4%	\$5,433,237 \$2,150,701	\$6,083,808 \$2,393,151	12.0% 11.3%
Leawood	\$8,732,057	\$9,346,255	7.0%	\$3,924,756	\$4,109,781	4.7%
Lebo	\$235,691	\$244,571	3.8%	\$76,821	\$108,383	41.1%
Lecompton	\$53,252	\$51,973	-2.4%	\$45,961	\$45,425	-1.2%
Lenexa	\$22,324,676	\$24,527,427	9.9%	\$9,865,963	\$11,152,193	13.0%
Leon	\$33,196	\$37,465	12.9%	\$21,608	\$25,107	16.2%
Leonardville	\$27,079	\$29,964	10.7%	\$12,818	\$11,636	-9.2%
LeRoy	\$43,561	\$44,805	2.9%	\$14,327	\$15,641	9.2%
Liberal	\$6,165,204	\$6,638,416	7.7%	\$1,153,837	\$1,081,538	-6.3%
Lincoln Center	\$136,924	\$149,643	9.3%	\$38,984	\$39,334	0.9%
Lindsborg Linwood	\$540,235 \$31,668	\$573,924 \$40,577	6.2% 28.1%	\$155,576 \$27,565	\$169,166 \$29,705	8.7% 7.8%
Little River	\$31,714	\$36,248	14.3%	\$18,118	\$19,205	6.0%
Logan	\$34,664	\$34,847	0.5%	\$17,935	\$17,205	-4.1%
Longford	\$6,951	\$7,876	13.3%	\$1,932	\$2,196	13.7%
Louisburg	\$1,580,026	\$1,859,915	17.7%	\$429,238	\$493,354	14.9%
Lucas	\$36,960	\$36,959	0.0%	\$9,781	\$12,084	23.5%
Luray	\$29,749	\$31,774	6.8%	\$13,175	\$10,941	-17.0%
Lyndon	\$219,513	\$226,466	3.2%	\$47,441	\$53,664	13.1%
Lyons	\$436,041	\$441,077	1.2%	\$105,128	\$99,949	-4.9%
Manhattan	\$18,513,976	\$21,731,061	n/a	\$3,105,568	\$3,698,767	n/a
Mankato Manla Hill	\$89,139 \$22,386	\$92,231 \$27,448	3.5%	\$21,795	\$24,427 \$17.761	12.1%
Maple Hill Mapleton	\$32,386 \$3,754	\$27,448 \$3,193	-15.2% -14.9%	\$16,307 \$3,700	\$17,761 \$3,838	8.9% 3.7%
Mapleton Marion	\$3,754 \$198,803	\$3,193 \$216,167	-14.9% 8.7%	\$3,700 \$48,966	\$3,838 \$53,412	3.7% 9.1%
Marquette	\$42,400	\$49,746	17.3%	\$14,045	\$17,927	27.6%
Marysville	\$1,510,698	\$1,713,849	13.4%	\$280,016	\$305,062	8.9%
-		\$41,795	n/a	\$21,201	\$22,196	n/a
Mayetta	\$41,450	$\phi = 1, 7, 5$				
Mayetta Mayfield	\$41,450 \$4,980	\$4,241	-14.8%	\$1,838	\$1,434	-22.0%
•						-22.0% 12.5%
Mayfield	\$4,980	\$4,241	-14.8%	\$1,838	\$1,434	

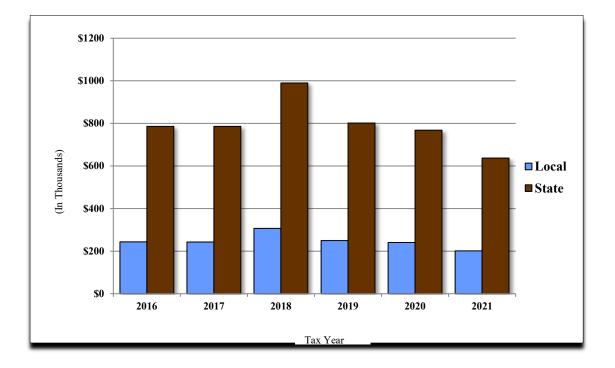
	Pav	Use Tax					
County/City	Sales 7 Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	586 Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	
Medicine Lodge	\$237,370	\$285,458	20.3%	\$57,925	\$78,121	34.9%	
Melvern	\$24,481	\$21,608	-11.7%	\$10,880	\$10,083	-7.3%	
Meriden	\$58,835	\$64,723	10.0%	\$24,772	\$29,426	18.8%	
Merriam	\$14,232,682	\$15,263,668	7.2%	\$1,214,454	\$1,248,208	2.8%	
Miltonvale	\$69,208 \$209,265	\$70,485 \$218,524	1.8% 4.4%	\$18,507 \$58,886	\$24,912 \$62,619	34.6% 6.3%	
Minneapolis Minneola	\$58,985	\$218,524 \$62,605	4.4% 6.1%	\$38,880 \$47,660	\$26,360	-44.7%	
Mission	\$4,475,742	\$5,217,430	n/a	\$1,289,006	\$1,599,392	-44.7% n/a	
Mission Hills	\$946,722	\$1,050,546	11.0%	\$500,190	\$552,095	10.4%	
Mission Woods	\$57,113	\$69,895	22.4%	\$26,928	\$33,007	22.6%	
Montezuma	\$410,156	\$438,756	7.0%	\$103,389	\$113,890	10.2%	
Moran	\$36,582	\$26,624	-27.2%	\$9,507	\$8,953	-5.8%	
Morland	\$11,288	\$8,891	-21.2%	\$3,631	\$7,156	97.1%	
Moscow	\$40,550	\$37,571	-7.3%	\$18,953	\$18,261	-3.7%	
Mound City	\$156,492	\$173,155	10.6%	\$32,395	\$31,809	-1.8%	
Mound Valley	\$10,135	\$12,486	23.2%	\$5,529	\$6,892	24.7%	
Moundridge	\$246,400	\$312,793	26.9%	\$86,354	\$102,291	18.5%	
Mullinville Mulvane	\$15,609 \$109,819	\$19,374 \$555.999	24.1% n/a	\$18,630 \$58,034	\$9,268 \$251,322	-50.2% n/a	
Neodesha	\$737,958	\$741,644	0.5%	\$273,520	\$304,643	11.4%	
Neosho Rapids	\$7,799	\$6,591	-15.5%	\$5,437	\$11,864	118.2%	
Ness City	\$438,335	\$476,467	8.7%	\$99,626	\$110,173	10.6%	
Nickerson	\$72,668	\$81,214	11.8%	\$28,214	\$24,465	-13.3%	
Norton	\$595,655	\$624,060	4.8%	\$145,941	\$156,050	6.9%	
Oak Hill	\$780	\$782	0.3%	\$583	\$559	-4.1%	
Oakley	\$240,895	\$239,635	-0.5%	\$41,301	\$45,253	9.6%	
Oberlin	\$314,039	\$363,922	15.9%	\$119,715	\$133,853	11.8%	
Ogden	\$91,189	\$100,263	10.0%	\$36,519	\$39,700	8.7%	
Olathe	\$46,367,640	\$48,863,314	5.4%	\$13,811,652	\$15,249,186	10.4%	
Olpe	\$33,742	\$28,013	-17.0%	\$8,608	\$8,895	3.3%	
Olsburg	\$0 \$81,939	\$1,719	n/a 8.3%	\$0 \$22.850	\$542	n/a 12.0%	
Onaga Osage City	\$562,396	\$88,760 \$625,106	8.3% 11.2%	\$22,859 \$135,082	\$25,597 \$141,832	5.0%	
Osawatomie	\$356,437	\$517,761	n/a	\$146,509	\$229,908	n/a	
Oskaloosa	\$176,087	\$177,046	0.5%	\$50,431	\$46,338	-8.1%	
Oswego	\$230,572	\$246,959	7.1%	\$92,167	\$96,536	4.7%	
Ottawa	\$4,637,443	\$5,007,002	8.0%	\$879,669	\$919,256	4.5%	
Overbrook	\$114,650	\$120,036	4.7%	\$37,107	\$38,007	2.4%	
Overland Park	\$51,709,735	\$55,273,022	6.9%	\$15,879,150	\$17,155,241	8.0%	
Oxford	\$58,059	\$60,669	4.5%	\$28,880	\$30,414	5.3%	
Ozawkie	\$46,241	\$46,268	0.1%	\$29,795	\$30,740	3.2%	
Palco	\$41,773	\$48,472	16.0%	\$5,631	\$6,425	14.1%	
Paola Parker	\$2,089,473 \$97,093	\$2,224,286	6.5% -30.8%	\$310,959	\$342,896	10.3% -9.0%	
Parker Parsons	\$97,093 \$2,700,223	\$67,191 \$2,762,063	-30.8%	\$20,600 \$601,692	\$18,736 \$545,976	-9.0% -9.3%	
Paxico	\$12,943	\$12,564	-2.9%	\$6,983	\$6,051	-13.3%	
Peabody	\$76,676	\$96,300	25.6%	\$32,179	\$58,076	80.5%	
Perry	\$85,422	\$88,691	n/a	\$42,654	\$41,853	n/a	
Phillipsburg	\$867,554	\$983,959	13.4%	\$226,154	\$245,461	8.5%	
Pittsburg	\$6,570,933	\$7,097,398	8.0%	\$1,400,916	\$1,514,890	8.1%	
Plainville	\$613,124	\$685,345	11.8%	\$124,304	\$126,123	1.5%	
Pleasanton	\$176,380	\$215,230	22.0%	\$99,488	\$134,493	35.2%	
Pomona	\$154,821	\$160,792	3.9%	\$60,658	\$56,487	-6.9%	
Potwin	\$19,093	\$22,267	16.6%	\$8,855	\$8,639	-2.4%	
Prairie Village	\$2,870,329	\$3,232,698	12.6%	\$1,461,791	\$1,596,087	9.2%	
Pratt Pretty Prairie	\$1,309,437 \$38,109	\$1,410,679 \$33,660	7.7% -11.7%	\$187,724 \$19,136	\$198,641 \$28,466	5.8% 48.8%	
Princeton	\$50,000	\$58,609	17.2%	\$14,229	\$14,855	4.4%	
Protection	\$80,023	\$78,925	-1.4%	\$24,603	\$25,442	3.4%	
Quinter	\$0	\$39,978	n/a	\$0	\$11,490	n/a	
Randolph	\$18,914	\$17,219	-9.0%	\$8,659	\$7,777	-10.2%	
Ransom	\$14,396	\$11,826	-17.9%	\$3,532	\$4,092	15.8%	
Richmond	\$15,405	\$17,887	16.1%	\$29,620	\$24,736	-16.5%	
Riley	\$95,780	\$101,587	6.1%	\$27,687	\$27,911	0.8%	
Roeland Park	\$2,441,849	\$2,566,195	5.1%	\$462,847	\$482,095	4.2%	
Rolla	\$42,319 \$264,726	\$42,823	1.2%	\$23,705	\$24,326	2.6%	
Rose Hill	\$264,736	\$279,861	5.7%	\$162,992	\$155,111 \$40,485	-4.8%	
Rossville Sabetha	\$101,849 \$523,965	\$99,110 \$571,025	-2.7% 9.0%	\$35,237 \$136,741	\$40,485 \$155,981	14.9% 14.1%	
Saint Francis	\$177,303	\$178,746	9.0% 0.8%	\$63,160	\$63,453	0.5%	
Saint George	\$71,847	\$66,764	-7.1%	\$59,606	\$73,685	23.6%	

Image Field Yes 2023 Percent of the 2023 of t		Sales T	lov		Lico	Tax	
Saine Rule Size, Aug State, Real	County/City	Fiscal Year 2022	Fiscal Year 2023		Fiscal Year 2022	Fiscal Year 2023	
Saint Paul Soc,0.7 S70,290 3.2% S22,100,280 S2,140,263 S2,141,264 S11,7% Saturata S80,841 S94,963 9,4% S51,571 S88,082 70,7% Scammon S20,907 S20,499 9,4% S51,571 S88,082 70,7% Scammon S22,047 S20,499 9,4% S15,800 S16,353 16,640 Scammon S212,586 S110,506 -1,0% S54,513 S57,922 -1,18 Solgwick S15,505 S112,222 -1,21% S54,513 S13,525 -2,6% Solgwick S15,505 S112,222 S14,845 S44,510 S13,730 1-4,38 Solgwick S11,81,1427 S19,901,236 S58,6 S58,5 S53,140 S7,907 -2,7% Solinh flat/himmo S16,733 S16,652 S9% S77,401 S33,311 7,3% Solinh flat/himmo S16,737 S16,652 S9% S77,401 S33,311 7,3% S1,435 nin <tr< td=""><td>Saint John</td><td>\$132,597</td><td>\$133,962</td><td>1.0%</td><td>\$33,755</td><td>\$37,136</td><td>10.0%</td></tr<>	Saint John	\$132,597	\$133,962	1.0%	\$33,755	\$37,136	10.0%
Salina 513,773,844 514,734,845 41,4% 52,160,268 52,413,613 11.7% Scammon \$20,307 \$20,099 0.9% \$54,184 \$15,333 16,14% Scammon \$20,307 \$20,099 0.9% \$54,184 \$15,333 16,650 Scrinton \$37,200 \$32,264 -1.2% \$15,860 \$15,050 6,9% Sector \$27,400 \$22,315 8.8% \$53,600 \$31,500 6,9% Sector \$29,415 \$28,981 \$35,900 \$31,507 \$37,600 \$31,31 \$57,467 Severy \$27,402 \$29,315 \$8% \$55,31,400 \$53,38,173 \$8,7% Sumth Camere \$18,811,427 \$19,901,286 \$3% \$55,33,140 \$15,587 \$21,155 South Inderime \$29,611 \$29,526 \$3% \$57,33,140 \$15,587 \$21,555 South Inderime \$29,611 \$29,527 \$37,46 \$32,020 \$34,431 \$16,70 \$383,311 \$37,900 \$22,555	•						
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Smith Center \$20,111 \$202,564 1.2% \$77,668 \$75,607 2.7% Spotted \$0 \$12,65 \$36,638 1.4% \$100,332 0.0% Sprivey \$14,495 \$11,822 na \$1,434 \$41,495 na Spring Hill \$1,437,76 \$1,626,552 8,9% \$77,6401 \$833,311 7.3% Statiford \$222,403 \$29,292 7,6% \$820,205 \$97,980 -2.5% Stockon \$439,928 \$493,672 1.2.2% \$117,119 \$144,076 51,1% Stockon \$439,928 \$493,672 1.2.2% \$17,119 \$144,076 51,1% Stockon \$52,963 \$13,133 \$0,7% \$63,920 \$73,625 52,8% Synacuse \$227,007 \$23,837 5.7% \$81,457 \$88,095 \$1,1% Thyper \$60,776 \$62,365 2.0% \$521,454 \$20,907 \$21,847 Toganosie \$1,44,803 \$1,179,733 12.5% \$36,6	Severy	\$27,402	\$29,815	8.8%	\$7,760	\$7,310	-5.8%
South Hutchinson S36(:735 S36(:638 1.4% S108(344) S109(32) 0.0% Speed S0 S1126 nå S0 S1455 nå Spiring Hill S1.493(776 S1(26522 8% S776.401 SS33311 7.3% Stafford S222(103 S230(280) 7.6% S820.025 S79.990 -2.5% Storkom S430(928 S207.761 S24.4759 0.8% S112.027 S77.911 12.7% Storkom S430(928 S403.672 12.2% S137.119 S144.076 5.1% Storkom S430(928 S41.62 S4.4843 16.4% S2.208 S7.175 3.7% Synchote S227.007 S23.9875 S.7% S81.457 S80.055 S.1% Tippera S40.07.13 2.26% S2.1.844 S20.097 -2.1% Tippera S23.963 S31.26 2.0.3% S6.859 S8.1.27 -3.7% Tippera S24.65.133 S47.453.631 2.0.3% <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
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Gage Park (in Shawnee Co) \$0 \$583,443 n/a \$0 \$141,419 n/a	Horsethief Reservoir				\$537,483		
	e ,						

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.

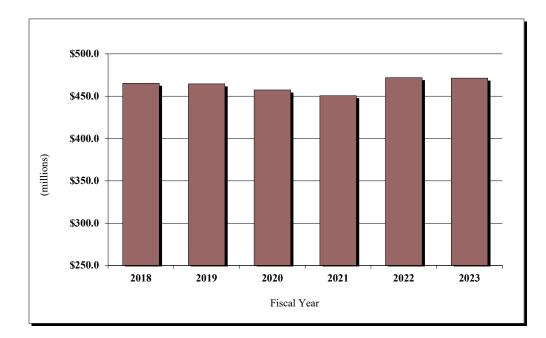
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



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

Motor Fuel Tax Gross Collections

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



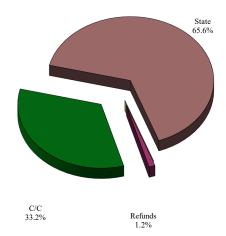
Fiscal <u>Year</u>	Gross <u>Collections</u>	Percent <u>Change</u>
2018	\$465,235,307	0.7%
2019	\$464,448,938	-0.2%
2020	\$457,330,447	-1.5%
2021	\$450,570,368	-1.5%
2022	\$471,875,737	4.7%
2023	\$471,261,832	-0.1%

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

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

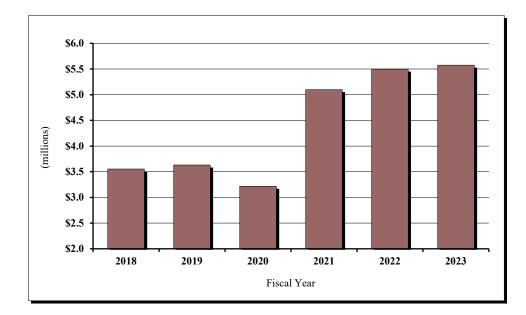
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

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



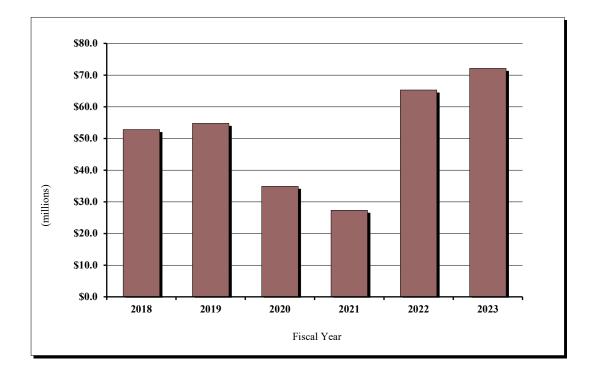
Motor Fuel Refund Amounts

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



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

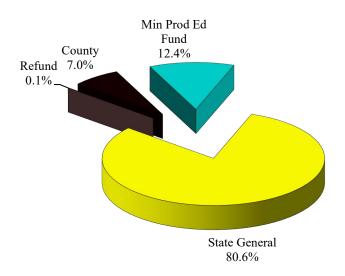
Gross (before Refunds) Mineral Tax Collections by Product



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

Mineral Tax Distributions by Product and Fund

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



Mineral Tax Distribution to Funds, Fiscal Year 2023

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

Gross Total All Funds

\$72,122,016

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

Calendar Year 2022: January 2022 through December 2022

		Number			Number			Number
Rank	<u>County</u>	Barrels	Rank	County	Barrels	Rank	County	Barrels
1	ELLIS	2,187,153	41 C0	OFFEY	187,710	81	RILEY	13,233
2	HASKELL	1,718,689	42 SH	IERIDAN	176,815	82	HAMILTON	8,842
3	BARTON	1,444,742	43 C0	OMANCHE	173,401	83	DICKINSON	5,607
4	NESS	1,376,580	44 M	IAMI	168,470	84	GEARY	5,080
5	FINNEY	1,347,273	45 N	ORTON	166,348	85	LABETTE	4,261
6	RUSSELL	1,336,991	46 CI	LARK	152,916	86	BROWN	4,210
7	ROOKS	1,323,358	47 GI	RANT	144,230	87	JEFFERSON	3,832
8	BARBER	973,488	48 PA	AWNEE	144,227	88	CLAY	1,145
9	STAFFORD	930,834	49 RI	USH	138,993	89	JACKSON	1,131
10	GRAHAM	759,834	50 M	EADE	135,332	90	OSAGE	941
11	BUTLER	699,122	51 CI	HAUTAUQUA	133,277	91	POTTAWATOMIE	313
12	LANE	570,568	52 W	ICHITA	126,702	92	ATCHISON	0
13	GOVE	557,186	53 Al	NDERSON	114,242	93	CHEROKEE	0
14	COWLEY	556,462	54 EI	OWARDS	110,744	94	CLOUD	0
15	TREGO	542,130	55 O	SBORNE	106,646	95	DONIPHAN	0
16	SCOTT	514,784	56 FF	RANKLIN	105,417	96	JEWELL	0
17	RICE	509,854	57 ST	TANTON	103,258	97	LINCOLN	0
18	LOGAN	477,514	58 JC	HNSON	101,286	98	MARSHALL	0
19	HODGEMAN	404,623	59 M	ARION	95,582	99	MITCHELL	0
20	KEARNY	399,166	60 SH	EDGWICK	91,176	100	OTTAWA	0
21	RENO	390,354	61 W	ILSON	88,535	101	REPUBLIC	0
22	WOODSON	389,160	62 GI	REELEY	87,191	102	SHAWNEE	0
23	PRATT	380,222	63 H.	ARVEY	82,217	103	SMITH	0
24	RAWLINS	370,118	64 LY	YON	76,354	104	WASHINGTON	0
25	SUMNER	358,510	65 GI	RAY	71,127	105	WYANDOTTE	0
26	FORD	314,293	66 B0	OURBON	70,612			
27	KINGMAN	302,844	67 M	ONTGOMERY	64,703			
28	GREENWOOD	295,186	68 LI	NN	64,536			
29	MCPHERSON	291,233	69 W	ALLACE	53,369			
30	THOMAS	266,747	70 SA	ALINE	52,400	TOTAL	BARRELS OIL	28,003,091
31	SEWARD	263,904	71 EI	LK	46,226			
32	HARPER	257,389	72 M	ORRIS	39,730			
33	CHEYENNE	240,690	73 N	EMAHA	33,790			
34	MORTON	230,658	74 LI	EAVENWORTH	31,130	Counties	s producing	
35	KIOWA	225,036	75 W	ABAUNSEE	26,930	over 1 m	nillion barrels	10,734,786
36	PHILLIPS	224,613	76 D	OUGLAS	26,000		Percent Total	38.3%
37	STEVENS	223,497	77 CI	HASE	22,658			
38	ALLEN	212,619	78 CI	RAWFORD	20,123			
39	ELLSWORTH	209,533	79 N	EOSHO	18,997			
40	DECATUR	205,927	80 SH	IERMAN	18,215			

Oil Production, Calendar Year 2022

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2021. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

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

Legend: Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)

#33 241 Cheyen	ine I	#24 370 Rawlins	#40 206 Decatur	#45 166 Norton	#36 225 Phillips	Smith	Jewell	Republic	Washin	gton Mars	#73 34 Shall Nemal	#86 4 Brown		ر کی ا
#80 18 Sherma		#30 267 homas	#42 177 Sheridan	#10 760 Graham	#7 1,323 Rooks	#55 107 Osborne	Mitchell	Cloud	#88 1 Clay	13 Riley	ttawatomie	1 Jackson	tchison #87 4 fferson	venworskry
#69 53 Wallace	#1 47 Log	8	#13 557 Gove	#15 542 Trego	#1 2,187 Ellis	#6 1,337 Russell	Lincoln #39	Ottawa #70 52 Saline	#83 6 Dickins	#84 5 Geary 472	#75 27 Wabaunsee	Shawnee #90	#76 26 Douglas	Wyandotte #58 101 Johnson
#62 87 Greeley	#52 127 Wichita	#16 515 Scott	#12 571 Lane	#4 1,377 Ness	#49 139 Rush	#3 1,445 Barton	210 Ellsworth #17 510	#29 291 McPherson	#59 96 Mari	40 Morris #77	#64 76 Lyon	1 Osage	#56 105 <u>Franklin</u> #53	#44 168 <u>Miami</u> #68
#82 9 Hamilton	#20 399 Kearny	#5 1,347 Finney		#19 405 Hodgeman	#48 144 Pawnee #54 111	#9 931 Stafford	Rice #21 390	#6 82 Har	2	Chas	#28	#41 188 Coffey #22 389	114 Anderson #38 213	65 Linn #66 71
#57 103 Stanton	#47 144 Grant	#2 1,719 Haskell	#65 71 Gray	#26 314 Ford	Edwards #35 225 Kiowa	#23 380 Pratt	Reno #27 303 Kingman	#60 91 Sedgwi	ick	#11 699 Butler	295 Greenwood #71 46	Woodson #61 89 Wilson	Allen #79 19 Neosho	Burbon #78 20 Crawford
#34 231 Morton	#37 223 Stevens	#31 264 Seward	#50 135 Meade	#46 153 Clark	#43 173 Comanche	#8 973 Barber	#32 257 Harper	#25 359 Sumn		#14 556 Cowley	Elk #51 133 Chautauqua	#67 65 Montgomer	#85 4 Labette	Cherokee

Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2022

Calendar Year 2022: January, 2022 through December, 2022

Rank County	MCF	Rank County	<u>MCF</u>	Rank County	MCF
1 STEVENS	21,610,317	41 JOHNSON	54,026	81 MIAMI	0
2 GRANT	18,507,948	42 CHAUTAUQUA	44,185	82 MITCHELL	0
3 KEARNY	15,911,060	43 NESS	28,342	83 MORRIS	0
4 BARBER	10,150,420	44 MCPHERSON	13,795	84 NEMAHA	0
5 HASKELL	9,012,930	45 WICHITA	12,569	85 NORTON	0
6 FINNEY	8,946,417	46 SEDGWICK	9,021	86 OSAGE	0
7 MORTON	8,667,454	47 COWLEY	2,474	87 OSBORNE	0
8 HARPER	8,114,815	48 WOODSON	774	88 OTTAWA	0
9 STANTON	7,656,448	49 ELK	615	89 PHILLIPS	0
10 SEWARD	6,408,635	50 CHASE	260	90 POTTAWATOMIE	0
11 NEOSHO	3,796,362	51 ANDERSON	0	91 RAWLINS	0
12 KINGMAN	3,759,492	52 ATCHISON	0	92 REPUBLIC	0
13 WILSON	3,322,861	53 BOURBON	0	93 RILEY	0
14 MONTGOMERY	3,051,085	54 BROWN	0	94 ROOKS	0
15 COMANCHE	2,818,729	55 BUTLER	0	95 RUSSELL	0
16 HAMILTON	2,346,621	56 CHEROKEE	0	96 SALINE	0
17 MEADE	1,828,536	57 CLAY	0	97 SHAWNEE	0
18 LABETTE	1,720,631	58 CLOUD	0	98 SHERIDAN	0
19 KIOWA	1,572,389	59 COFFEY	0	99 SMITH	0
20 CHEYENNE	1,118,347	60 CRAWFORD	0	100 THOMAS	0
21 CLARK	992,716	61 DECATUR	0	101 TREGO	0
22 FORD	930,156	62 DICKINSON	0	102 WABAUNSEE	0
23 SUMNER	781,811	63 DONIPHAN	0	103 WALLACE	0
24 PRATT	699,217	64 DOUGLAS	0	104 WASHINGTON	0
25 SHERMAN	676,880	65 ELLIS	0	105 WYANDOTTE	0
26 RENO	605,935	66 FRANKLIN	0		
27 EDWARDS	569,631	67 GEARY	0		
28 HODGEMAN	490,763	68 GOVE	0	TOTAL MCF GAS	148,700,706
29 PAWNEE	366,101	69 GRAHAM	0		
30 GREELEY	361,482	70 GREENWOOD	0		
31 RUSH	287,561	71 JACKSON	0		
32 GRAY	278,553	72 JEFFERSON	0		
33 STAFFORD	201,949	73 JEWELL	0	Counties producing	
34 SCOTT	180,737	74 LANE	0	over 10 million MCF	66,179,745
35 BARTON	176,073	75 LEAVENWORTH	0	Percent Total	44.5%
36 ALLEN	147,088	76 LINCOLN	0		
37 RICE	131,570	77 LINN	0		
38 HARVEY	128,545	78 LOGAN	0		
39 MARION	106,141	79 LYON	0		
40 ELLSWORTH	100,239	80 MARSHALL	0		
	· .				

Gas Production, Calendar Year 2022

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

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

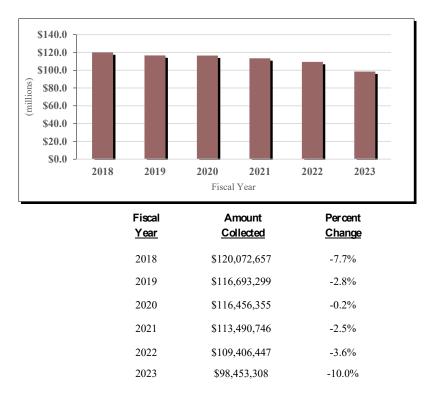
Legend: Counties Producing Over 10,000,000 MCF

Rank and MCF

#20 1,118 Cheyen		Rawlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washing	ton Mar	shall Nemal	ha Brown		ر کی س
#25 677 Sherma	(n T)	homas	Sheridan	Graham	Rooks	Osborne	Mitchell	Cloud	Clay	Riley	ttawatomie J	ackson	Atchison Le	avenworth
Wallace	Log	an	Gove	Trego	Ellis	Russell	Lincoln #40	Ottawa	Dickinso	Geary	Wabaunsee	Shawnee	Douglas	
#30 361 Greeley	#45 13 Wichita	#34 181 Scott	Lane	#43 28 Ness	#31 288 Rush	#35 176 Barton	100 Ellsworth #37 132	Saline #44 14 McPherson	#39 106 Mario	- Morris	Lyon	Osage	<u>Franklin</u>	Miami
#16 2,347	#3	#6 8,946		#28 491 Hodgeman	#29 366 Pawnee	#33 202	Rice #26		8	Chas	se	Coffey #48	Anderson #36	Linn
Hamilton 	Kearny	Finney	#32 279	#22 930	#27 570 Edwards	Stafford #24	606 Reno	Har #46	vey		Greenwood	1 Woodson	147 Allen	Bourbon
#9 7,656 Stanton	#2 18,508 Grant	#5 9,013 Haskell	Gray	Ford	#19 1,572 Kiowa	#24 699 Pratt	#12 3,759 Kingmar	9 Sedgw	ick	Butler	#49	#13 3,323 Wilson	#11 3,796 Neosho	Crawford
#7 8,667 Morton	#1 21,610 Stevens	#10 6,409 Seward	#17 1,829 Meade	#21 993 Clark	#15 2,819 Comanche	#4 10,150 Barber	#8 8,115 Harper	#23 782 Sumr		#47 2 Cowley	Elk #42 44 Chautauqua	#14 3,051 Montgomer	#18 1,721 Labette	Cherokee

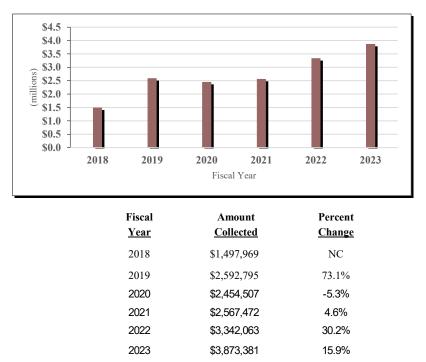
Cigarette Tax Collections to State General Fund after Refunds

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 $79 \notin$ to \$1.29 per pack of 20; and from 99 % to \$1.61 per pack of 25.

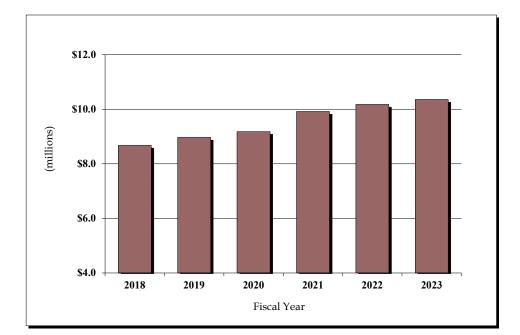


Electronic Cigarette Tax Collections to State General Fund after Refunds

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

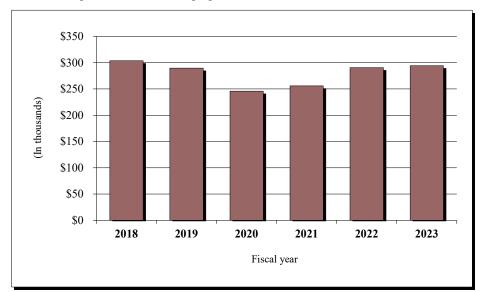


The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.

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

Bingo Enforcement Tax Gross Collections

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

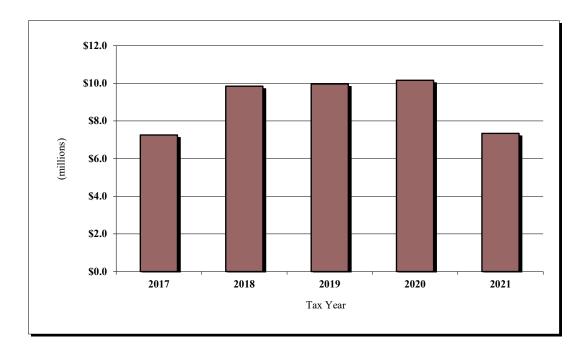


Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2018	\$303,702	-2.9%
2019	\$289,685	-4.6%
2020	\$245,852	-15.1%
2021	\$256,056	4.2%
2022	\$290,798	13.6%
2023	\$294,160	1.2%

Food Sales Income Tax Credit

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

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

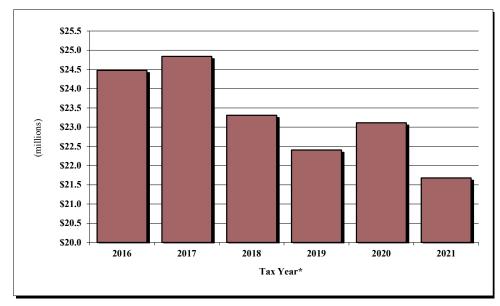


<u>Tax Year</u>	Number of <u>Claims Allowed</u>	Amount Paid	Percent <u>Change</u>
2017	52,866	\$7,252,993	-7.7%
2018	70,090	\$9,847,101	35.8%
2019	69,307	\$9,966,464	1.2%
2020	70,303	\$10,157,103	1.9%
2021	53,188	\$7,336,457	-27.8%

Homestead Property Tax Refunds

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

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



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

Number of <u>Claims Allowed</u>	Amount <u>Paid</u>	Percent <u>Change</u>
74,455	\$24,475,267	-0.2%
74,597	\$24,839,296	1.5%
70,642	\$23,309,337	-6.2%
68,946	\$22,404,223	-3.9%
70,470	\$23,114,374	3.2%
65,527	\$21,678,310	-6.2%
	Claims Allowed 74,455 74,597 70,642 68,946 70,470	Claims Allowed Paid 74,455 \$24,475,267 74,597 \$24,839,296 70,642 \$23,309,337 68,946 \$22,404,223 70,470 \$23,114,374

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

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Allen	\$149,107	\$240 \$257	\$15,910	\$20,096	\$1,170	42%	620	12,579	5%
Anderson	\$78,802	\$257 \$220	\$15,258	\$19,764 \$20,242	\$1,275 \$1,222	42%	307	7,776	4%
Atchison Barber	\$104,520 \$36,889	\$239 \$244	\$15,919 \$15,991	\$20,342 \$20,239	\$1,232 \$1,170	39% 41%	437 151	16,108 4,122	3% 4%
Barton	\$212,108	\$244 \$238	\$15,991	\$20,239	\$1,399	39%	890	25,080	4%
Bourbon	\$149,082	\$238 \$244	\$15,217	\$19,738	\$1,188	42%	611	14,493	4%
Brown	\$70,251	\$262	\$15,019	\$18,683	\$914	47%	268	9,364	3%
Butler	\$327,105	\$223	\$16,232	\$21,991	\$1,856	34%	1,469	68,240	2%
Chase	\$20,439	\$227	\$15,062	\$21,370	\$1,308	38%	90	2,548	4%
Chautauqua	\$36,293	\$252	\$14,548	\$16,646	\$780	54%	144	3,415	4%
Cherokee	\$181,896	\$260	\$13,686	\$17,909	\$884	49%	700	19,088	4%
Cheyenne	\$26,842	\$292	\$13,842	\$18,043	\$1,279	47%	92	2,583	4%
Clark	\$15,630	\$261	\$15,389	\$19,230	\$1,070	46%	60	1,933	3%
Clay Cloud	\$63,322 \$78,183	\$243 \$233	\$15,904 \$14,212	\$20,403	\$1,294 \$1,211	40% 40%	261 335	8,043 8,946	3% 4%
Coffey	\$78,185 \$63,231	\$233 \$223	\$14,212 \$15,551	\$20,391 \$20,957	\$1,211 \$1,116	40% 39%	283	8,946 8,280	4% 3%
Comanche	\$12,898	\$269	\$11,472	\$18,651	\$1,076	45%	48	1,681	3%
Cowley	\$254,995	\$243	\$15,442	\$20,337	\$1,320	40%	1,050	34,453	3%
Crawford	\$255,847	\$245	\$13,814	\$19,049	\$1,055	45%	1,044	39,078	3%
Decatur	\$37,118	\$247	\$15,236	\$19,553	\$1,087	43%	150	2,689	6%
Dickinson	\$153,429	\$253	\$16,017	\$20,327	\$1,542	40%	607	18,430	3%
Doniphan	\$46,335	\$233	\$15,141	\$19,993	\$975	42%	199	7,440	3%
Douglas	\$296,118	\$205	\$15,526	\$22,815	\$2,600	31%	1,445	119,964	1%
Edwards	\$23,564	\$245	\$12,999	\$18,519	\$831	47%	96	2,739	4%
Elk	\$36,365	\$236	\$15,757	\$18,315	\$919	48%	154	2,441	6%
Ellis Ellavorath	\$148,899	\$225 \$274	\$16,597 \$15,172	\$21,943	\$1,708	34% 46%	662 212	28,941	2% 3%
Ellsworth Finney	\$58,057 \$112,138	\$274 \$216	\$15,173 \$15,439	\$19,066 \$22,282	\$1,205 \$2,359	34%	519	6,355 37,650	<u> </u>
Finney Ford	\$102,701	\$210 \$245	\$15,560	\$22,282 \$20,840	\$1,709	34%	420	37,030	1%
Franklin	\$169,833	\$245 \$248	\$16,874	\$20,597	\$1,926	39%	684	25,992	3%
Geary	\$111,385	\$250	\$12,598	\$21,016	\$2,009	39%	446	35,691	1%
Gove	\$13,179	\$178	\$15,589	\$23,304	\$1,184	30%	74	2,717	3%
Graham	\$27,413	\$223	\$15,307	\$20,643	\$1,227	37%	123	2,411	5%
Grant	\$25,393	\$203	\$16,281	\$21,741	\$1,384	35%	125	7,197	2%
Gray	\$25,999	\$268	\$17,224	\$19,907	\$1,823	41%	97	5,729	2%
Greeley	\$7,356	\$223	\$16,021	\$21,648	\$1,412	37%	33	1,223	3%
Greenwood	\$62,805	\$232	\$15,191	\$19,140	\$917	44%	271	5,939	5%
Hamilton	\$9,844 \$56,942	\$240 \$265	\$18,436 \$14,744	\$21,373	\$1,549 \$1,063	37% 45%	41 215	2,430 5,323	2% 4%
Harper Harvey	\$178,450	\$203	\$17,919	\$18,941 \$22,328	\$1,805	33%	832	33,801	2%
Haskell	\$16,170	\$253	\$11,312	\$20,932	\$1,805	39%	64	3,576	2%
Hodgeman	\$6,855	\$171	\$18,640	\$23,426	\$1,421	28%	40	1,755	2%
Jackson	\$93,554	\$224	\$15,291	\$21,714	\$1,684	35%	418	13,286	3%
Jefferson	\$113,029	\$225	\$15,288	\$21,859	\$1,925	34%	503	18,344	3%
Jewell	\$34,958	\$250	\$13,425	\$18,558	\$778	47%	140	2,898	5%
Johnson	\$1,111,729	\$206	\$16,142	\$23,148	\$2,852	30%	5,386	619,195	1%
Kearny	\$15,095	\$210	\$14,378	\$22,297	\$1,784	32%	72	3,855	2%
Kingman	\$68,865	\$262	\$16,547	\$19,815	\$1,381	44%	263	7,193	4%
Kiowa	\$8,230	\$161 \$262	\$18,562	\$24,746	\$1,615	25%	51	2,404	2%
Labette Lane	\$214,897 \$9,529	\$263 \$227	\$13,745 \$15,662	\$18,737 \$21,098	\$1,056 \$1,222	47% 38%	817 42	19,757 1,556	4% 3%
Leavenworth	\$246,408	\$227	\$15,103	\$21,098	\$2,066	34%	1,098	82,892	1%
Lincoln	\$32,089	\$207	\$13,237	\$19,896	\$992	42%	1,058	2,899	5%
Linn	\$102,163	\$233	\$15,793	\$20,113	\$1,218	40%	438	9,796	4%
Logan	\$21,120	\$237	\$15,535	\$21,285	\$1,593	37%	89	2,705	3%
Lyon	\$179,119	\$237	\$15,106	\$20,909	\$1,580	38%	755	31,898	2%
Marion	\$110,888	\$236	\$16,039	\$20,584	\$1,340	39%	469	11,868	4%
Marshall	\$80,462	\$225	\$15,170	\$20,272	\$1,246	40%	357	9,982	4%
McPherson	\$141,683	\$218	\$18,078	\$22,137	\$1,894	33%	650	30,012	2%
Meade	\$21,287	\$250	\$15,226	\$19,975	\$1,292	40%	85	3,897	2%
Miami	\$131,444	\$238	\$17,249	\$21,431	\$2,242	36%	553	34,867	2%
Mitchell	\$46,299	\$222	\$15,697	\$21,086	\$1,527	37%	209	5,738	4%

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

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Montgomery	\$330,136	\$266	\$14,755	\$18,775	\$1,121	46%	1,241	30,996	4%
Morris	\$45,835	\$200 \$226	\$14,407	\$18,775	\$1,449	36%	203	5,349	4%
Morton	\$13,248	\$220 \$221	\$15,815	\$21,079	\$1,474	36%	60	2,599	2%
Nemaha	\$13,248	\$221	\$13,813	\$19,673	\$1,053	42%	259	10,115	3%
Neosho	\$178,103	\$251	\$14,557	\$19,073	\$1,035	42%	706	15,606	5%
Ness	\$21,976	\$232	\$15,438	\$20,557	\$1,268	42%	93	2,645	4%
Norton	\$30,547	\$230 \$242	\$14,822	\$19,735	\$1,065	42%	126	5,301	2%
Osage	\$126,273	\$234	\$14,309	\$20,949	\$1,667	38%	539	15,654	3%
Osborne	\$33,565	\$234	\$12,548	\$20,949 \$19,619	\$891	42%	154	3,490	4%
Ottawa	\$35,505 \$45,599	\$210 \$230	\$15,990	\$21,069	\$1,561	38%	194	5,795	3%
Pawnee	\$47,340	\$230 \$243	\$14,364	\$20,875	\$1,224	39%	195	6,179	3%
Phillips	\$62,479	\$232	\$16,262	\$19,974	\$1,118	42%	269	4,809	6%
Pottawatomie	\$97,131	\$208	\$14,928	\$19,974	\$1,549	35%	467	26,273	2%
Pratt	\$71,628	\$236	\$15,041	\$20,355	\$1,213	40%	303	9,067	3%
Rawlins	\$16,412	\$230	\$15,353	\$20,935 \$20,941	\$1,108	38%	73	2,528	3%
Reno	\$489,738	\$255	\$15,634	\$20,295	\$1,578	40%	1,919	61,516	3%
Republic	\$50,383	\$223	\$15,043	\$19,699	\$992	43%	226	4,642	5%
Rice	\$79,931	\$283	\$14,179	\$17,793	\$1,090	50%	282	9,407	3%
Riley	\$107,608	\$180	\$13,979	\$22,898	\$2,313	31%	599	71,108	1%
Rooks	\$41,413	\$244	\$15,258	\$19,653	\$1,247	43%	170	4,813	4%
Rush	\$33,241	\$206	\$15,826	\$21,086	\$940	37%	161	2,927	6%
Russell	\$59,528	\$220	\$14,467	\$20,277	\$1,223	39%	270	6,639	4%
Saline	\$338,224	\$233	\$16,199	\$21,460	\$1,729	36%	1,449	53,596	3%
Scott	\$23,310	\$231	\$16,092	\$21,464	\$1,696	37%	101	5,014	2%
Sedgwick	\$2,476,420	\$234	\$14,771	\$21,143	\$1,498	37%	10,579	525,525	2%
Seward	\$73,722	\$252	\$12,133	\$20,934	\$1,933	40%	293	21,358	1%
Shawnee	\$883,868	\$224	\$14,320	\$21,658	\$1,671	35%	3,944	177,480	2%
Sheridan	\$13,011	\$228	\$13,285	\$20,350	\$1,371	40%	57	2,425	2%
Sherman	\$49,007	\$283	\$14,555	\$18,707	\$1,407	46%	173	5,830	3%
Smith	\$35,229	\$191	\$13,684	\$21,272	\$1,045	37%	184	3,533	5%
Stafford	\$29,846	\$209	\$14,370	\$20,832	\$958	39%	143	3,993	4%
Stanton	\$6,997	\$292	\$16,430	\$17,613	\$1,612	49%	24	1,963	1%
Stevens	\$18,512	\$226	\$11,284	\$21,611	\$1,508	36%	82	5,175	2%
Sumner	\$143,459	\$228	\$15,764	\$20,839	\$1,326	38%	630	22,473	3%
Thomas	\$39,235	\$244	\$14,232	\$21,336	\$1,715	37%	161	7,893	2%
Trego	\$16,482	\$183	\$17,248	\$22,381	\$1,196	33%	90	2,752	3%
Wabaunsee	\$46,200	\$231	\$16,576	\$21,581	\$1,690	35%	200	7,019	3%
Wallace	\$9,043	\$274	\$11,465	\$18,778	\$1,176	45%	33	1,488	2%
Washington	\$56,459	\$229	\$16,302	\$19,834	\$1,075	42%	247	5,501	4%
Wichita	\$11,196	\$260	\$16,052	\$18,915	\$1,359	46%	43	2,064	2%
Wilson	\$87,301	\$233	\$14,514	\$19,250	\$918	45%	374	8,622	4%
Woodson	\$41,862	\$263	\$15,603	\$18,074	\$1,062	48%	159	3,109	5%
Wyandotte	\$789,305	\$266	\$12,996	\$20,168	\$1,847	41%	2,964	165,746	2%
No valid county indicator	\$35,709	\$295	\$7,100	\$16,974	\$1,351	51%	121	N/A	N/A
Statewide	\$13,913,040	\$234	\$15,115	\$20,981	\$1,652	38%	59,483	2,937,150	2.0%

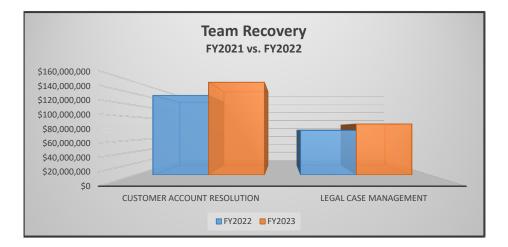
Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

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

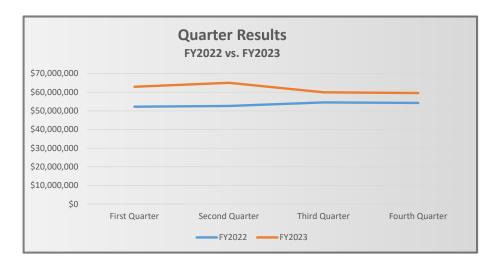
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Revenue Recovery Bureau - Taxation

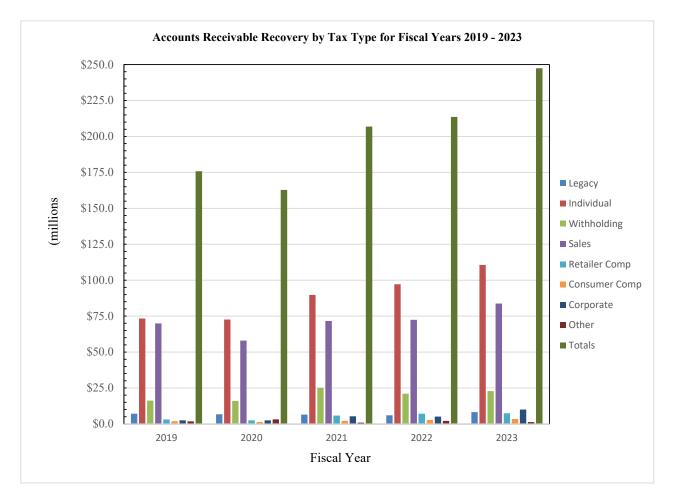
Revenue Recovery Bureau - Taxation						
	Report Ending Date June 30, 2023					
Ad	ccounts Receivab	le Recovery				
	FY2022 vs FY202	3 Results				
	FY2022	FY2023	+/- \$	+/ (-) %		
Cummulative Totals	\$213,605,071	\$247,407,671	\$33,802,600	15.82		
Individual Teams	FY2022	FY2023				
Customer Account Resolution	\$137,000,709	\$159,652,800	\$22,652,091	16.53		
Legal Case Management	\$76,604,362	\$87,754,871	\$11,150,509	14.56		



QUARTER BREAKDOWNS					
	FY2022 vs FY202	3 Results			
	FY2022	FY2023	+/- \$	+/- %	
First Quarter	\$52,219,747	\$62,924,237	\$10,704,490	20.50	
Second Quarter	\$52,615,156	\$65,035,502	\$12,420,346	23.61	
Third Quarter	\$54,516,515	\$59,906,282	\$5,389,767	9.89	
Fourth Quarter	\$54,253,652	\$59,541,650	\$5,287,998	9.75	
Totals	\$213,605,070	\$247,407,671	\$33,802,601	15.82	



Revenue Recovery Bureau Accounts Receivable Recovery by Tax Type

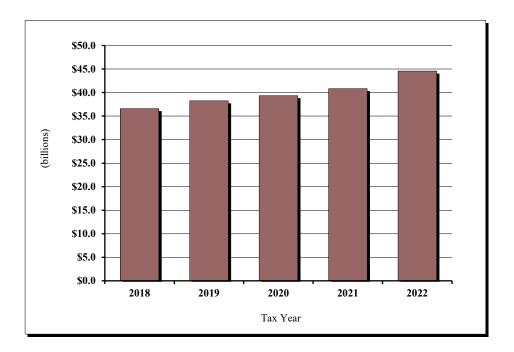


Legacy taxes include the following: Transient Guest,

Figures in Millions

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

Statewide Assessed Property Values

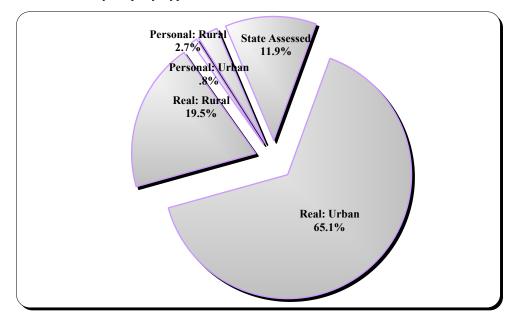


Assessed Valuation by Tax Year

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

Assessed Valuation by Property Type, Tax Years 2021 and 2022

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



Assessed Valuation by Property Type, Tax Year 2022

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

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

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

Tax Year State-Assessed Property

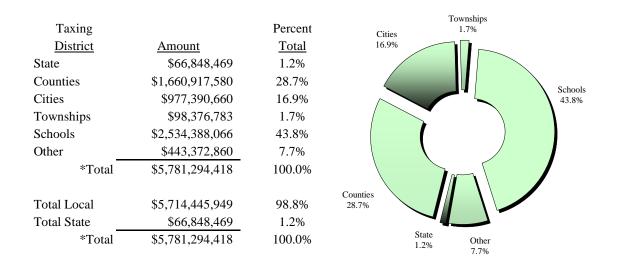
		2021 Assessed	2021 Percent	2022 Assessed	2022 Percent
Property Category		Valuation	<u>Total</u>	Valuation	Total
Telephone		\$123,950,836	2.4%	\$118,174,847	2.2%
Water Plants		\$3,915,450	0.1%	\$3,752,100	0.1%
Electric Power Companies		\$2,710,418,280	52.6%	\$2,798,874,938	52.7%
Pipeline Companies		\$1,747,558,512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

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

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

General Property Taxes by Local and State and Tax Year, in millions								
	Tax Years	Local Total	State Total	<u>*Total</u>	of Total			
	2017	\$4,669.6	\$52.1	\$4,721.7	4.8%			
	2018	\$4,867.8	\$54.8	\$4,922.6	4.3%			
	2019	\$5,067.2	\$57.3	\$5,124.5	4.1%			
	2020	\$5,196.5	\$59.0	\$5,255.5	2.6%			
	2021	\$5,370.6	\$61.2	\$5,431.8	3.4%			
	2022	\$5,714.4	\$66.8	\$5,781.2	6.4%			

Tax Year 2022 Total General Property Taxes, by Taxing District



*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

\$10,001 - \$20,000



More than \$40,001

\$24,4 Cheyen		\$28,745 Rawlins	\$22,971 Decatur	\$13,097 Norton	\$14,870 Phillips	\$20,543 Smith	\$26,349 Jewell	\$20,908 Republic	\$27,20 Washing	\$21,		ha Brown	\$21,19	N. N
\$17,5	54	\$19,436	\$29,170	\$26,166	\$20,025	\$18,857	16,338	\$14,287 Cloud	\$19,327	1 2	\$29,222		Atchison 1	1.487
Sherma	an	Thomas	Sheridan	Graham	Rooks	Osborne	Mitchell	\$16,390	Clay	\$10,21 Po		Je	10 100	venworth
\$26,856	8	26,517	\$29,092	\$26,857	\$15,910	\$16,445	\$22,512	Ottawa		\$7,712	\$15,124	\$11,369 Shawnee		Wyandotte \$21,978
Wallace		Logan	Gove	Trego	Ellis	Russell	Lincoln	\$12,452	\$14,282	616.240	Wabaunsee	Shawhee	\$14,861 Douglas	Johnson
\$26,166	\$25,19	3 \$19,643	\$32,095	\$29,862	\$17,466	\$11,628	\$18,650 Ellsworth	Saline	Dickinso	n Morris	\$12,359	\$11,573 Osage	\$12,788 Franklin	\$16,641
Greeley	Wichit	a Scott	Lane	Ness	Rush	Barton	\$19,478	\$17,037	\$14,42	\$23,1	85 Lyon	Osage		Miami
		614.045	L	\$25,654	\$13,314 Pawnee		Rice	McPherson	Mario	Chas	e	\$78,080	\$16,230	\$32,829 Linn
\$16,292 Hamilton	\$29,13	6 \$14,945 Finney		Hodgeman		\$24,441		\$10,		• • • • •		Coffey \$14,728	Anderson \$13,137	\$8,310
	Kearn		\$21,766	\$10,410	\$22,200 Edwards	Stafford	Reno	Har		\$13,786	\$13,959	Woodson	Allen	Bourbon
\$26,899	\$23,992	\$32,805	Grav	Ford	\$38,655	\$21,082	\$16,022	\$11,20	00	Butler	Greenwood	\$12,174	\$8,615	\$7,865
Stanton	Grant	Haskell	(Kiowa	Pratt	Kingman	Sedgw			\$13,826	Wilson	Neosho	Crawford
\$27,183	\$24,757	\$12,219	\$32,144	\$22,846	\$19,292	\$24,607	\$19,653	\$13,0	11	\$9,850	Elk \$11,074	\$11,267	\$7,451	\$10,264
Morton	Stevens	Seward	Meade	Clark	Comanche	Barber	Harper	Sumr	ner	Cowley	Chautauqua	Montgomer	Labette	Cherokee

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

County	2020	2021	2022
Allen	165.46	158.81	163.07
Anderson	157.31	155.66	141.46
Atchison	140.18	140.59	131.73
Barber	173.64	168.68	162.12
Barton	174.16	171.21	162.63
Bourbon	177.71	176.22	168.18
Brown	100.40	102.35	103.18
Butler	151.73	147.49	143.60
Chase	139.95	141.55	136.27
Chautauqua	168.78	163.80	158.28
Cherokee	126.62	121.70	111.12
Cheyenne	152.40	151.15	152.40
Clark	207.00	201.21	188.16
Clay	152.47	141.62	142.11
Cloud	167.75	167.09	160.47
Coffey	90.22	91.03	92.41
Comanche	200.57	205.44	206.43
Cowley	168.97	166.75	159.78
Crawford	140.53	139.47	136.83
Decatur	140.33	149.44	149.90
Dickinson	146.53	145.69	143.36
	140.55		143.30
Doniphan	133.13	112.72 133.86	112.39
Douglas			
Edwards	164.01	164.04	163.01
Elk	180.69	180.07	171.33
Ellis	105.16	105.16	113.52
Ellsworth	126.16	127.60	133.11
Finney	144.56	147.61	145.88
Ford	171.87	170.94	169.39
Franklin	151.39	149.18	142.66
Geary	152.88	152.13	140.80
Gove	141.08	141.36	147.95
Graham	162.94	159.42	168.44
Grant	124.33	132.89	119.26
Gray	132.80	137.21	137.29
Greeley	214.90	221.65	224.93
Greenwood	165.83	167.42	168.35
Hamilton	203.87	205.29	194.21
Harper	162.87	157.35	153.30
Harvey	147.10	148.11	152.00
Haskell	168.26	156.17	143.22
Hodgeman	192.23	191.11	182.47
Jackson	145.68	145.31	141.35
Jefferson	142.08	142.70	138.22
Jewell	143.46	144.41	147.79
Johnson	118.27	117.19	112.14
Kearny	164.13	167.26	143.11
Kingman	161.81	153.91	154.35
Kiowa	142.97	140.48	143.58
Labette	182.10	175.01	173.82
Lane	180.05	169.30	164.44
Leavenworth	128.09	126.72	123.46
Lincoln	150.70	145.65	148.19
Linn	114.72	113.17	105.44

	2020	2021	2022
<u>County</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Logan	142.91	142.62	137.95
Lyon	138.49	136.58	137.49
Marion	161.42	156.34	153.75
Marshall	135.01	130.98	127.21
McPherson	114.08	121.68	121.05
Meade	149.53	154.90	147.90
Miami	120.86	122.67	114.46
Mitchell	172.27	173.84	170.94
Montgomery	168.61	169.56	162.66
Morris	160.81	158.82	160.87
Morton	167.49	173.31	158.37
Nemaha	107.66	103.21	100.77
Neosho	184.67	182.01	177.48
Ness	164.82	162.61	153.79
Norton	147.44	147.92	148.36
Osage	151.62	152.51	143.88
Osborne	159.81	166.03	163.38
Ottawa	157.95	157.35	155.68
Pawnee	172.85	175.29	173.47
Phillips	161.02	170.34	175.60
Pottawatomie	94.94	96.89	98.24
Pratt	153.34	152.41	158.45
Rawlins	124.92	126.12	131.15
Reno	160.81	158.50	154.17
Republic	151.97	152.11	157.16
Rice	139.33	138.62	131.02
Riley	148.83	150.58	148.53
Rooks	151.74	148.16	144.58
Rush	179.50	175.12	177.33
Russell	173.99	173.39	162.06
Saline	129.06	127.57	124.76
Scott	152.42	159.77	154.21
Sedgwick	121.48	121.26	119.90
Seward	165.85	166.87	158.87
Shawnee	149.25	152.29	149.14
Sheridan	120.56	122.67	133.29
Sherman	141.04	145.72	148.83
Smith	167.15	167.43	170.98
Stafford	152.81	153.09	145.76
Stanton	223.76	241.88	177.13
Stevens	170.79	171.62	149.96
Sumner	156.34	156.15	157.82
Thomas	152.22	157.74	157.38
Trego	137.90	136.63	134.11
Wabaunsee	145.47	142.02	136.84
Wallace	150.37	155.96	161.73
Washington	140.32	129.89	126.87
Wichita	159.80	157.58	163.66
Wilson	136.90	140.59	142.15
Woodson	170.58	166.56	163.02
Wyandotte	170.58	170.12	166.79
Statewide	133.60	133.05	129.65

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

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

Legend:

Counties with levy less than \$130.00



Counties with levy of \$130.00 - \$145.00



Counties with levy above \$145.00

48 \$152.4 Cheyen	U I	86 \$131.15 Rawlins	51 \$149.90 Decatur	55 \$148.36 Norton	9 \$175.60 Phillips	13 \$170.98 Smith	59 \$147.79 Jewell	40 \$157.16 Republic	90 \$126.87 Washingtor	89 \$127. Marst		77 ha Brown	Doniphe 23	مى ئ
53 \$148.8 Sherma		39 157.38 homas	83 \$133.29 Sheridan	16 \$168.44 Graham	62 \$144.58 Rooks	22 \$163.38 Osborne	14 \$170.94 Mitchell	32 \$160.47 Cloud 41	71 \$142,11 Clay	54 (148.53 Poth Riley	awatomie	73 4 \$141.35 Jackson \$	0000000000000	23.46 avenworth 19 \$166.79
30 \$161.73 Wallace	7/ \$137 Log	7.95	57 \$147.95 Gove	82 \$134.11 Trego	97 \$113.52 Ellis	29 \$162.06 Russell	56 \$148.19 Lincoln 84	\$155.68 Ottawa 91 \$124.76 Saline		2 74 140.80 Geary 31	79 \$136.84 Wabaunsee	\$149.14 Shawnee	88 \$130.13 Douglas	\$112.14 Johnson
1 \$224.93 Greeley	21 \$163.66 Wichita	43 \$154.21 Scott	20 \$164.44 Lane	45 \$153.79 Ness	7 \$177.33 Rush	27 \$162.63 Barton	\$133.11 Ellsworth 87 \$131.02	93 \$121.05 McPherson	46 \$153.75 Marion	\$160.87 Morris 81 \$136.2	77 \$137.49 Lyon	\$143.88 Osage	69 \$142.66 <u>Franklin</u> 72	96 \$114.46 Miami 102
3 \$194.21 Hamilton	68 \$143.11 Kearny	60 \$145.88 Finney		5 \$182.47 Hodgeman	11 \$173.47 Pawnee 25 \$163.01	61 \$145.76 Stafford	Rice 44 \$154.17	} 4 \$152 Har	2.00	Chase	17	103 \$92.41 Coffey 24 \$163.02	\$141.46 Anderson 23 \$163.07	\$105.44 Linn 18 \$168.18
8 \$177.13 Stanton	95 \$119.26 Grant	67 \$143.22 Haskell	78 \$137.29 Gray	15 \$169.39 Ford	Edwards 65 \$143.58 Kiowa	35 \$158.45 Pratt	Reno 42 \$154.35 Kingman	94 \$119.3 Sedgw	90 S1	64 43.60 sutler	\$168.35 Greenwood 12 \$171.33	Woodson 70 \$142.15 Wilson	Allen 6 \$177.48 Neosho	Bourbon 80 \$136.83 Crawford
36 \$158.37 Morton	50 \$149.96 Stevens	34 \$158.87 Seward	58 \$147.90 Meade	4 \$188.16 Clark	2 \$206.43 Comanche	28 \$162.12 Barber	47 \$153.30 Harper	38 \$157. Sumn	82 \$1	33 59.78 owley	Elk 37 \$158.28 Chautauqua	26 \$162.66 Montgomer	10 \$173.82 Labette	100 \$111.12 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 2021	Tax Year 2022	Change	County	Tax Year 2021	Tax Year 2022	Change
Allen	\$24,391,639	\$26,702,337	9.5%	Logan	\$9,576,395	\$9,957,106	4.0%
Anderson	\$16,329,914	\$17,856,431	9.3%	Lyon	\$50,870,400	\$54,370,432	6.9%
Atchison	\$25,897,911	\$26,774,547	3.4%	Marion	\$25,085,361	\$25,968,116	3.5%
Barber	\$15,519,385	\$16,395,132	5.6%	Marshall	\$26,381,492	\$27,077,915	2.6%
Barton	\$46,525,520	\$47,685,697	2.5%	McPherson	\$60,649,178	\$62,172,352	2.5%
Bourbon	\$20,092,404	\$20,018,419	-0.4%	Meade	\$17,743,905	\$19,120,650	7.8%
Brown	\$21,387,826	\$22,596,371	5.7%	Miami	\$61,492,726	\$65,890,877	7.2%
Butler	\$125,119,779	\$134,395,970	7.4%	Mitchell	\$15,975,972	\$16,053,626	0.5%
Chase	\$8,089,854	\$8,207,897	1.5%	Montgomery	\$55,018,090	\$57,097,118	3.8%
Chautauqua	\$5,802,498	\$5,950,656	2.6%	Morris	\$13,089,946	\$14,000,813	7.0%
Cherokee	\$22,071,980	\$21,818,679	-1.1%	Morton	\$8,992,192	\$11,588,716	28.9%
Cheyenne	\$9,313,847	\$9,824,091	5.5%	Nemaha	\$21,735,412	\$22,703,357	4.5%
Clark	\$8,536,074	\$8,498,206	-0.4%	Neosho	\$23,697,506	\$24,133,552	1.8%
Clay	\$20,436,377	\$22,184,275	8.6%	Ness	\$11,105,662	\$12,270,926	10.5%
Cloud	\$20,093,150	\$20,469,226	1.9%	Norton	\$10,200,616	\$10,379,600	1.8%
Coffey	\$56,682,890	\$60,160,411	6.1%	Osage	\$25,061,593	\$26,257,278	4.8%
Comanche	\$6,359,361	\$6,650,818	4.6%	Osborne	\$10,594,778	\$10,776,819	1.7%
Cowley	\$51,095,404	\$54,289,188	6.3%	Ottawa	\$14,374,679	\$14,896,427	3.6%
Crawford	\$40,138,856	\$42,088,937	4.9%	Pawnee	\$14,263,673	\$14,377,012	0.8%
Decatur	\$9,347,228	\$9,472,127	1.3%	Phillips	\$12,058,033	\$12,572,913	4.3%
Dickinson	\$36,967,703	\$37,792,481	2.2%	Pottawatomie	\$70,770,350	\$74,037,697	4.6%
Doniphan	\$17,127,333	\$17,829,482	4.1%	Pratt	\$27,308,798	\$30,668,767	12.3%
Douglas	\$210,467,282	\$230,842,236	9.7%	Rawlins	\$9,070,581	\$9,609,224	5.9%
Edwards	\$9,886,637	\$10,248,320	3.7%	Reno	\$101,717,621	\$104,280,482	2.5%
Elk	\$5,316,013	\$5,782,092	8.8%	Republic	\$14,276,201	\$15,318,726	7.3%
Ellis	\$42,550,701	\$51,997,184	22.2%	Rice	\$23,746,252	\$23,962,474	0.9%
Ellsworth	\$14,685,743	\$15,728,984	7.1%	Riley	\$104,546,677	\$109,596,166	4.8%
Finney	\$74,355,444	\$83,074,835	11.7%	Rooks	\$13,035,055	\$13,986,970	7.3%
Ford	\$57,724,750	\$60,237,117	4.4%	Rush	\$8,914,172	\$9,146,142	2.6%
Franklin	\$44,784,692	\$47,406,147	5.9%	Russell	\$15,755,608	\$17,863,688	13.4%
Geary	\$38,441,313	\$39,018,100	1.5%	Saline	\$79,497,679	\$83,713,251	5.3%
Gove	\$10,323,884	\$11,857,612	14.9%	Scott	\$14,639,877	\$15,542,329	6.2%
Graham	\$9,456,581	\$10,577,991	11.9%	Sedgwick	\$666,918,135	\$707,583,324	6.1%
Grant	\$17,425,319	\$20,956,459	20.3%	Seward	\$41,608,044	\$42,215,492	1.5%
Gray	\$15,933,421	\$16,865,701	5.9%	Shawnee	\$280,304,782	\$302,260,854	7.8%
Greeley	\$7,711,345	\$7,674,413	-0.5%	Sheridan	\$8,905,724	\$9,634,723	8.2%
Greenwood	\$13,104,637	\$13,957,145	6.5%	Sherman	\$15,032,730	\$15,401,412	2.5%
Hamilton	\$7,852,849	\$7,859,702	0.1%	Smith	\$11,926,322	\$12,560,370	5.3%
Harper	\$14,118,958	\$16,060,506	13.8%	Stafford	\$13,548,145	\$14,371,401	6.1%
Harvey	\$48,723,853	\$53,186,496	9.2%	Stanton	\$9,298,670	\$9,738,717	4.7%
Haskell	\$15,142,138	\$17,234,067	13.8%	Stevens	\$14,865,522	\$19,649,770	32.2%
Hodgeman	\$7,798,945	\$8,004,710	2.6%	Sumner	\$43,825,798	\$45,962,654	4.9%
Jackson	\$19,517,889	\$20,213,784	3.6%	Thomas	\$23,289,712	\$24,094,103	3.5%
Jefferson	\$28,849,844	\$31,621,598	9.6%	Trego	\$9,339,371	\$10,059,993	7.7%
Jewell	\$10,873,745	\$11,437,260	5.2%	Wabaunsee	\$14,009,476	\$14,417,364	2.9%
Johnson	\$1,436,440,115	\$1,511,302,749	5.2%	Wallace	\$6,429,483	\$6,549,934	1.9%
Kearny	\$12,920,279	\$16,224,109	25.6%	Washington	\$18,431,454	\$19,018,834	3.2%
Kingman	\$16,418,382	\$18,280,399	11.3%	Wichita	\$8,031,876	\$8,584,528	6.9%
Kiowa	\$12,768,522	\$13,275,267	4.0%	Wilson	\$13,928,346	\$14,754,695	5.9%
Labette	\$24,740,495	\$25,788,922	4.0%	Woodson	\$6,983,021	\$7,447,615	6.7%
Laberte	\$7,794,040	\$8,259,500	6.0%	Wyandotte	\$262,024,852	\$291,768,264	11.4%
Leavenworth	\$104,869,149	\$116,545,394	11.1%	wyandotte	\$202,02 4 ,032	φ291,700,204	11.4/0
Lincoln	\$104,809,149 \$9,341,056	\$9,684,239	3.7%				
Linn	\$32,232,750	\$33,739,272	4.7%	Total	\$5,429,845,647	5,778,069,255	6.4%
Liiii	<i>452,252,15</i> 0	ψ <i>σσ</i> , <i>ισ</i> , <i>ιζ</i> , <i>ιζ</i>	T. / /0	10141	ψυ,τΔν,υτυ,υτν	5,776,007,255	0.770

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

					Percent	Percent
	2021	2021	2022	2022	Change	Change
County	Tax	Valuation	Tax	Valuation	Tax	Valuation
Allen	\$2,139,982	\$15,002,148	\$2,066,559	\$14,207,231	-3.4%	-5.3%
Anderson	\$1,260,086	\$9,191,263	\$1,217,700	\$8,868,323	-3.4%	-3.5%
Atchison	\$2,136,923	\$17,539,142	\$2,024,182	\$16,842,783	-5.3%	-4.0%
Barber	\$890,312	\$6,023,557	\$859,137	\$5,591,990	-3.5%	-7.2%
Barton	\$4,825,362	\$32,136,733	\$4,859,067	\$31,520,048	0.7%	-1.9%
Bourbon	\$2,236,132	\$14,049,936	\$2,123,760	\$13,466,057	-5.0%	-4.2%
Brown	\$983,680	\$11,927,149	\$929,886	\$11,565,583	-5.5%	-3.0%
Butler	\$11,623,499	\$87,262,183	\$11,145,902	\$84,613,641	-4.1%	-3.0%
Chase	\$403,659	\$3,410,372	\$390,969	\$3,259,480	-3.1%	-4.4%
Chautauqua	\$560,053	\$3,789,928	\$540,093	\$3,630,081	-3.6%	-4.2%
Cherokee	\$2,417,649	\$22,777,065	\$2,330,930	\$21,861,222	-3.6%	-4.0%
Cheyenne	\$579,701	\$4,542,361	\$564,180	\$4,261,145	-2.7%	-6.2%
Clark	\$566,908	\$2,942,562	\$523,493	\$2,799,475	-7.7%	-4.9%
Clay	\$1,432,215	\$10,731,008	\$1,370,524	\$10,345,994	-4.3%	-3.6%
Cloud		· · ·	· · · ·		-4.3%	-3.6%
	\$1,499,786	\$9,971,981	\$1,434,842	\$9,711,297		
Coffey	\$994,906	\$13,749,961	\$932,592	\$13,281,195	-6.3%	-3.4%
Comanche	\$370,594	\$2,234,717	\$370,971	\$2,054,423	0.1%	-8.1%
Cowley	\$5,232,013	\$35,701,548	\$5,123,831	\$34,394,138	-2.1%	-3.7%
Crawford	\$4,907,782	\$40,636,413	\$4,733,037	\$39,268,212	-3.6%	-3.4%
Decatur	\$428,505	\$3,787,815	\$448,685	\$3,653,578	4.7%	-3.5%
Dickinson	\$3,000,659	\$23,945,697	\$2,927,653	\$23,138,565	-2.4%	-3.4%
Doniphan	\$896,519	\$9,756,007	\$900,877	\$9,841,344	0.5%	0.9%
Douglas	\$15,216,024	\$134,524,132	\$14,633,002	\$129,342,217	-3.8%	-3.9%
Edwards	\$650,556	\$4,515,307	\$621,818	\$4,317,878	-4.4%	-4.4%
Elk	\$475,813	\$2,905,164	\$458,489	\$2,853,251	-3.6%	-1.8%
Ellis	\$3,402,229	\$40,065,346	\$3,356,439	\$39,414,257	-1.3%	-1.6%
Ellsworth	\$771,205	\$7,452,047	\$768,155	\$7,235,823	-0.4%	-2.9%
Finney	\$5,784,515	\$47,798,795	\$5,827,586	\$46,786,496	0.7%	-2.1%
Ford	\$5,822,242	\$38,198,673	\$5,730,395	\$37,731,981	-1.6%	-1.2%
Franklin	\$4,187,157	\$31,387,275	\$3,979,520	\$30,288,071	-5.0%	-3.5%
Geary	\$3,825,481	\$28,603,435	\$3,581,679	\$26,953,834	-6.4%	-5.8%
Gove	\$510,437	\$4,375,088	\$524,322	\$4,330,449	2.7%	-1.0%
Graham	\$419,224	\$3,153,861	\$435,728	\$3,048,411	3.9%	-3.3%
Grant	\$949,374	\$11,097,430	\$1,111,364	\$10,652,900	17.1%	-4.0%
Gray	\$1,247,636	\$10,995,205	\$1,255,073	\$11,126,330	0.6%	1.2%
Greeley	\$380,599	\$2,088,106	\$416,337	\$2,136,155	9.4%	2.3%
Greenwood	\$1,058,944	\$7,165,399	\$998,687	\$6,848,479	-5.7%	-4.4%
Hamilton	\$594,304	\$3,409,894	\$593,225	\$3,226,414	-0.2%	-5.4%
Harper	\$938,112	\$6,627,039	\$939,938	\$6,579,160	0.2%	-0.7%
Harvey	\$4,953,383	\$39,290,115	\$4,828,803	\$37,990,960	-2.5%	-3.3%
Haskell	\$831,678	\$6,264,995	\$918,136	\$6,192,700	10.4%	-1.2%
Hodgeman	\$455,228	\$2,684,495	\$469,632	\$2,726,838	3.2%	1.6%
Jackson	\$1,921,587	\$15,054,861	\$1,848,537	\$14,708,276	-3.8%	-2.3%
Jefferson	\$3,121,638	\$25,468,004	\$3,020,365	\$24,740,458	-3.2%	-2.9%
Jewell	\$514,317	\$4,155,456	\$504,866	\$4,089,203	-1.8%	-1.6%
Johnson	\$106,611,067	\$1,067,199,214	\$103,234,005	\$1,050,481,868	-3.2%	-1.6%
Kearny	\$816,649	\$6,911,029	\$105,254,005	\$6,411,021	13.2%	-7.2%
Kingman	\$1,527,409	\$11,066,495	\$1,532,658	\$10,807,751	0.3%	-2.3%
	\$427,207	\$3,485,351	\$432,494	\$3,517,214	1.2%	0.9%
Kiowa Labette	\$427,207 \$3,237,069					-5.3%
Labette		\$19,804,889 \$2,604,708	\$3,041,509	\$18,763,166 \$2,624,648	-6.0%	
Lane	\$425,160	\$2,694,708	\$420,064	\$2,624,648	-1.2%	-2.6%
Leavenworth	\$11,160,261	\$103,450,697	\$10,837,886	\$100,263,542	-2.9%	-3.1%
Lincoln	\$443,741	\$3,273,924	\$415,747	\$3,180,933	-6.3%	-2.8%

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

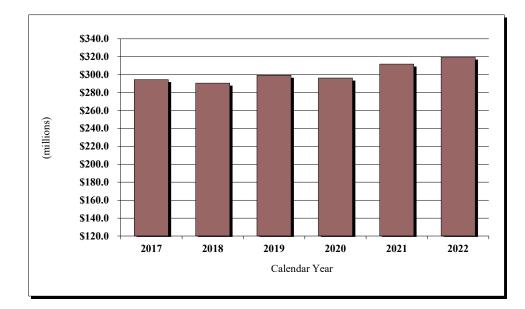
					Percent	Percent
	2021	2021	2022	2022	Change	Change
County	Tax	Valuation	Tax	Valuation	Tax	Valuation
Linn	\$1,386,273	\$14,642,278	\$1,372,266	\$14,487,760	-1.0%	-1.1%
Logan	\$537,305	\$4,477,090	\$534,073	\$4,345,379	-0.6%	-2.9%
Lyon	\$4,266,678	\$34,506,923	\$3,940,104	\$33,252,636	-7.7%	-3.6%
Marion	\$1,852,472	\$13,438,607	\$1,830,115	\$12,940,983	-1.2%	-3.7%
Marshall	\$1,640,162	\$14,266,491	\$1,579,480	\$13,733,052	-3.7%	-3.7%
McPherson	\$4,013,989	\$40,162,382	\$3,770,793	\$40,081,690	-6.1%	-0.2%
Meade	\$768,971	\$6,358,916	\$768,314	\$5,931,419	-0.1%	-6.7%
Miami	\$5,585,867	\$51,922,432	\$5,206,678	\$51,624,360	-6.8%	-0.6%
Mitchell	\$1,325,510	\$8,698,185	\$1,320,281	\$8,670,829	-0.4%	-0.3%
Montgomery	\$4,529,134	\$30,808,967	\$4,382,325	\$29,489,554	-3.2%	-4.3%
Morris	\$932,650	\$6,699,065	\$901,821	\$6,404,652	-3.3%	-4.4%
Morton	\$507,292	\$3,590,606	\$485,903	\$3,294,437	-4.2%	-8.2%
Nemaha	\$1,388,715	\$15,810,134	\$1,380,414	\$15,746,837	-0.6%	-0.4%
Neosho	\$2,873,742	\$17,792,414	\$2,740,616	\$16,642,780	-4.6%	-6.5%
Ness	\$639,587	\$4,579,569	\$666,149	\$4,599,967	4.2%	0.4%
Norton	\$809,666	\$6,530,039	\$799,562	\$6,277,740	-1.2%	-3.9%
Osage	\$2,678,110	\$19,716,493	\$2,678,110	\$20,347,591	0.0%	3.2%
Osborne	\$501,328	\$3,518,356	\$604,046	\$4,320,606	20.5%	22.8%
Ottawa	\$1,035,068	\$7,250,252	\$987,710	\$7,160,123	-4.6%	-1.2%
Pawnee	\$1,042,865	\$7,062,512	\$1,066,820	\$6,979,438	2.3%	-1.2%
Phillips	\$850,760	\$6,177,425	\$863,364	\$6,122,235	1.5%	-0.9%
Pottawatomie	\$2,825,113	\$36,980,820	\$2,762,104	\$36,855,578	-2.2%	-0.3%
Pratt	\$1,595,208	\$10,314,289	\$1,565,550	\$11,741,217	-1.9%	13.8%
Rawlins	\$401,729	\$3,960,185	\$405,930	\$3,869,097	1.0%	-2.3%
Reno	\$9,748,207	\$68,467,087	\$9,456,379	\$67,158,436	-3.0%	-1.9%
Republic	\$830,194	\$6,172,998	\$812,768	\$6,158,966	-2.1%	-0.2%
Rice	\$1,382,633	\$12,133,056	\$1,362,106	\$11,414,234	-1.5%	-5.9%
Riley	\$7,478,656	\$58,299,471	\$7,341,658	\$56,986,295	-1.8%	-2.3%
Rooks	\$797,776	\$6,301,498	\$809,499	\$6,144,481	1.5%	-2.5%
Rush	\$591,386	\$3,732,742	\$598,147	\$3,750,186	1.1%	0.5%
Russell	\$1,336,105	\$8,911,592	\$1,298,162	\$8,430,446	-2.8%	-5.4%
Saline	\$7,589,305	\$69,430,465	\$7,380,726	\$67,677,070	-2.7%	-2.5%
Scott	\$1,154,660	\$8,646,095	\$1,131,821	\$8,547,338	-2.0%	-1.1%
Sedgwick	\$66,234,367	\$652,434,672	\$64,475,722	\$635,371,841	-2.7%	-2.6%
Seward	\$3,301,200	\$23,172,822	\$3,313,051	\$22,715,780	0.4%	-2.0%
Shawnee	\$26,874,016	\$207,204,553	\$25,579,145	\$197,901,349	-4.8%	-4.5%
Sheridan	\$20,874,010	\$4,827,184	\$503,895	\$5,011,039	-2.1%	3.8%
Sherman	\$947,243	\$8,430,280	\$980,148	\$8,097,723	3.5%	-3.9%
	\$668,787		\$630,194		-5.8%	-4.0%
Smith Stafford	\$691,682	\$4,459,131 \$5,411,810	\$713,729	\$4,282,662 \$5,374,224	3.2%	-0.7%
Stanton	\$740,930	\$4,039,680	\$745,652	\$3,659,517	0.6%	-9.4%
Stevens	\$1,136,599	\$8,442,201	\$1,193,440	\$7,914,690	5.0%	-6.2%
Sumner	\$3,534,525	\$25,807,552	\$3,391,762	\$24,877,047	-4.0%	-3.6%
Thomas	\$1,633,987	\$11,752,507	\$1,537,017	\$11,624,524	-5.9%	-1.1%
Trego	\$521,247	\$4,314,139	\$486,331	\$4,125,015	-6.7%	-4.4%
Wabaunsee	\$1,165,293	\$9,101,369	\$1,141,250	\$9,095,728	-2.1%	-0.1%
Wallace	\$1,103,295	\$9,101,309	\$1,141,230 \$315,950	\$9,093,728	-0.1%	0.0%
Washington	\$951,775	\$7,682,117	\$916,749	\$7,619,250	-3.7%	-0.8%
Wichita	\$498,013	\$3,751,063	\$910,749 \$513,175	\$3,670,886	3.0%	-0.8%
Wilson	\$1,237,627	\$10,523,945	\$1,196,619	\$10,236,092	-3.3%	-2.1%
Woodson	\$585,374	\$4,048,512	\$558,684	\$3,710,188	-4.6%	-2.776
Wyandotte	\$23,595,938	<u>\$156,161,073</u>	<u>\$23,110,128</u>	<u>\$153,473,066</u>	-2.1%	-0.470
Total	\$442,113,842	\$3,841,624,079	\$429,585,812	\$3,749,918,043	-2.1%	-1.778
10101	ψττ2,113,042	\$J,071,024,079	ψτ29,303,012	φJ,/77,710,04J	-2.0/0	-2.77/0

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

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:	\$210
c hybrid or plug-in electric hybrid	\$50.00		M \$35.0
all-electric vehicles	\$100.00	121	
County Registrations	<i>Q</i> 100100	Over 12	• • •
Regular Truck - gross weight to:		Drive-Away, first	\$64.0
12M	\$40.00	Drive-Away, others	\$38.0
16M	\$202.00	Antique, Regular	\$40.0
20M	\$232.00	Antique, Personalized	\$40.0
24M	\$297.00	Amateur Radio	\$1.00 + standard f
26M	\$412.00	Special Interest	\$26.0
30M	\$412.00	National Guard	standard f
36M	\$475.00	Pearl Harbor Survivor	standard f
42M	\$575.00	Disabled	standard f
48M	\$705.00	Purple Heart	standard f
54M	\$905.00	Veteran	standard f
60M	\$1,145.00	Educational Institution	vari
66M	\$1,345.00	Disabled Veteran, Ex-POW	fr
74M	\$1,670.00	Medal of Honor	fr
80M	\$1,870.00	Firefighter	standard f
85.5M	\$2,070.00	Veterans	standard f
Local, 6000 Mile & Custom Harvest		Emergency Medical Services	standard f
16M	\$162.00	Breast Cancer Research and Outreach	standard f
20M	\$202.00	Support Kansas Arts	standard f
24M	\$232.00	Boy Scouts of America	standard f
26M	\$277.00	Vietnam Veteran	standard f
30M	\$277.00	Pet Friendly	standard f
36M	\$315.00	Motorcycles	\$16.0
42M	\$345.00	Motor Bikes	\$11.0
48M	\$415.00	Dealer, full-privilege	\$350.0
54M	\$515.00	Dealer, regular, first	\$275.0
60M	\$615.00	Dealer, regular, others	\$25.0
66M	\$715.00	Personalized (one-time)	\$40.0
74M	\$895.00	Highway Patrol and Training Surcharge	\$2.0
80M	\$1,025.00	Law Enforcement Training Center Surcharge	\$1.2
85.5M	\$1,145.00	Division of Vehicles Modernization Surcharge	\$4.0
Farm Truck - gross weight to:		Interstate	
16M	\$57.00	72 Hour	\$26.0
20M	\$142.00	30 Day	varies by weig
24M	\$152.00	Apportioned & Qrtr	varies by weig
26M	\$172.00	Job Hunter's Permit	\$26.0
36M	\$172.00	Modified Cab Card	\$1.0
54M	\$175.00	Replacement Cab Card	\$3.0
60M	\$325.00	Driver License Fees	
66M	\$505.00	Class A/B	\$24 (varies by ag
>66M	\$745.00	Class C	\$18 (varies by ag
County Qrtr Pay	1/4 of annual fee	Class M	\$12.50 (varies by ag
County 72 Hour	\$26.00	CDL Class A, B or C	\$18.0
County 30 Day	varies by weight	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 cc	ounty fee; and for new	DUI Exam	\$25.0
		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>
2017	\$294,514,074	4.1%
2018	\$290,521,470	-1.4%
2019	\$299,294,753	3.0%
2020	\$296,353,010	-1.0%
2021	\$311,906,396	5.2%
2022	\$319,724,308	2.5%

Vehicle Revenue Collections Calendar Year 2022

Vehicle Revenue Collections by Source by Calendar Year

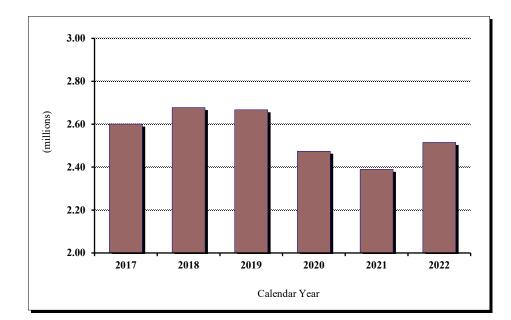
Source	CY 2022 Collection	Percent <u>Total</u>
Titles and Registration	\$201,004,722	62.9%
Interstate Apportioned	\$98,507,459	30.8%
Driver License	\$19,487,004	6.1%
Motor Carrier Inspection	\$710,762	0.2%
Dealer Fines	<u>\$14,361</u>	0.0%
	Total \$319,724,308	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

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

Motor Vehicle Registrations by Calendar Year

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



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

Motor Vehicle Registrations by Type, Calendar Years 2021 and 2022

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

Vehicle Registration by Type and Percent Change

Vehicle Registration by Type and Percent Total

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

Notes:

1) RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995. 2)Special Registrations are now included with automobiles, trucks and motorcycles rather than being broken out separately.

Motor Vehicle	Registrations	by County,	Calendar	Year	2022

				Motor	Motor		
County	Auto	Truck & Bus	Trailer	Cycle	Bike	RV	Total
Allen	6,010	4,881	801	412	27	34	12,165
Anderson	4,118	3,634	816	267	15	33	8,883
Atchison	7,825	5,606	1,424	433	12	34	15,334
Barber	1,923	2,433	530	184	11	13	5,094
Barton	12,394	9,408	1,795	797	50	104	24,548
Bourbon	5,923	5,641	913	461	18	39	12,995
Brown	4,478	3,927	1,119	385	16	32	9,957
Butler	33,043	18,547	3,143	2,364	80	262	57,439
Chase	1,257	1,676	349	72	4	13	3,371
Chautauqua	1,059	2,270	274	122	0	7	3,732
Cherokee	8,128	7,602	868	581	6	18	17,203
Chevenne	1,422	1,688	571	136	0	13	3,830
Clark	851	1,149	267	66	2	10	2,345
Clay	4,283	3,694	929	373	10	40	9,329
Cloud	4,248	3,783	984	330	16	48	9,409
Coffey	4,690	4,029	1,094	362	22	42	10,239
Comanche	682	1,207	291	56	3	3	2,242
Cowley	14,733	12,234	1,982	1,082	53	113	30,197
Crawford	17,633	10,273	1,982	1,082	55 77	45	30,492
Decatur	1,551	1,995	615	1,095	3	43 21	4,325
Dickinson	9,391	7,672	1,668	833	44	95	,
	3,662		,		44 8	93 22	19,703
Doniphan	,	3,299	915	266			8,172
Douglas	59,284	15,972	2,722	2,294	242	237	80,751
Edwards	1,502	1,946	442	142	6	25	4,063
Elk	1,142	1,822	364	91	5	13	3,437
Ellis	13,855	9,761	2,660	1,115	66 25	118	27,575
Ellsworth	2,967	2,798	741	247	25	33	6,811
Finney	18,609	11,651	1,835	856	37	128	33,116
Ford	13,852	12,313	1,492	802	22	79	28,560
Franklin	13,380	9,479	1,950	1,078	44	104	26,035
Geary	16,791	6,659	1,176	1,147	41	54	25,868
Gove	3,329	3,019	666	180	6	24	7,224
Graham	1,093	1,655	423	90	10	11	3,282
Grant	4,392	3,325	812	291	14	33	8,867
Gray	3,019	3,605	1,019	274	3	48	7,968
Greeley	577	987	272	53	0	12	1,901
Greenwood	3,067	3,352	668	194	17	21	7,319
Hamilton	1,136	1,630	449	103	4	10	3,332
Harper	2,221	3,110	576	179	10	8	6,104
Harvey	18,345	8,966	1,555	1,230	112	103	30,311
Haskell	2,082	2,311	535	112	3	16	5,059
Hodgeman	840	1,633	480	58	3	8	3,022
Jackson	6,670	5,620	1,602	495	14	53	14,454
Jefferson	10,624	7,393	2,137	953	9	119	21,235
Jewell	1,499	2,394	1,091	161	10	20	5,175
Johnson	369,871	84,458	9,451	12,236	403	794	477,213
Kearny	2,055	2,192	724	119	2	9	5,101
Kingman	3,821	3,928	909	280	11	34	8,983
Kiowa	1,038	1,471	323	65	6	13	2,916
Labette	11,185	7,741	727	652	36	67	20,408
Lane	800	1,339	378	87	10	4	2,618
Leavenworth	40,057	18,264	4,033	3,068	52	254	65,728
Lincoln	1,616	1,907	515	107	5	10	4,160
Linn	5,700	5,039	1,272	527	16	67	12,621
Logan	1,396	1,708	431	135	6	12	3,688
Lyon	15,108	9,914	1,284	806	41	89	27,242
Marion	6,290	5,040	1,097	480	44	45	12,996
Marshall	5,162	5,106	1,305	463	20	36	12,092
McPherson	15,792	10,532	2,453	1,288	92	127	30,284
			0.4			17	D (
ort			84			Kans	as Departmer

Motor Vehicle	Registrations	by	County,	Calendar	Year	2022

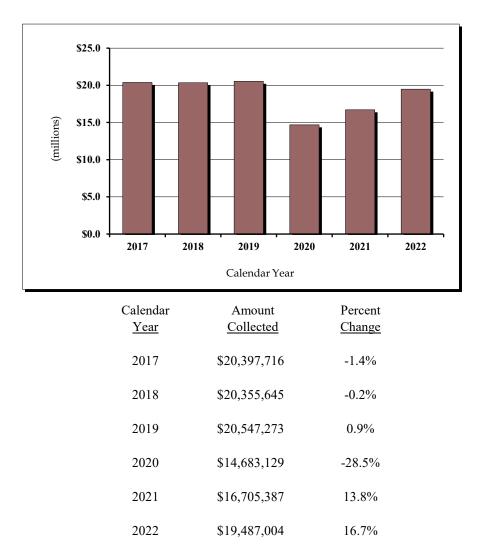
				Motor	Motor		
<u>County</u>	Auto	Truck & Bus	Trailer	Cycle	Bike	RV	Total
Meade	1,890	2,322	738	148	11	12	5,121
Miami	19,690	11,306	3,137	1,413	33	163	35,742
Mitchell	3,210	3,500	986	246	10	45	7,997
Montgomery	14,386	9,354	893	960	63	81	25,737
Morris	2,787	2,657	712	155	13	17	6,341
Morton	1,212	1,363	231	97	7	12	2,922
Nemaha	5,301	5,082	1,628	410	24	33	12,478
Neosho	6,856	6,259	795	510	24	40	14,484
Ness	1,377	2,468	709	128	5	16	4,703
Norton	2,465	2,820	907	291	26	25	6,534
Osage	8,217	6,995	1,583	650	23	68	17,536
Osborne	1,912	2,373	686	155	3	17	5,146
Ottawa	2,825	3,385	822	266	17	15	7,330
Pawnee	2,206	2,853	506	189	11	12	5,777
Phillips	2,568	3,286	1,030	250	12	29	7,175
Pottawatomie	13,845	8,721	2,232	856	20	107	25,781
Pratt	3,840	3,868	719	315	9	29	8,780
Rawlins	1,341	1,912	746	134	9	18	4,160
Reno	31,502	17,108	2,813	2,524	116	252	54,315
Republic	2,408	2,900	895	152	15	12	6,382
Rice	4,576	3,899	849	313	15	41	9,693
Riley	26,499	9,759	1,558	1,336	81	118	39,351
Rooks			812		9	23	
	2,682	2,789		239			6,554
Rush	1,586	1,878	516	113	27	14	4,134
Russell	3,415	3,265	872	278	20	45	7,895
Saline	29,702	14,050	2,648	2,062	109	178	48,749
Scott	2,352	2,617	639	240	18	31	5,897
Sedgwick	265,868	110,142	10,060	13,049	512	1,197	400,828
Seward	9,514	6,071	855	365	30	27	16,862
Shawnee	96,433	32,940	5,247	4,955	159	492	140,226
Sheridan	1,761	2,332	673	138	14	17	4,935
Sherman	2,603	2,999	871	253	28	28	6,782
Smith	1,741	2,520	868	137	28	16	5,310
Stafford	1,861	2,853	793	139	4	25	5,675
Stanton	777	1,340	413	84	1	8	2,623
Stevens	2,436	2,431	695	136	7	19	5,724
Sumner	11,855	8,691	1,394	845	35	110	22,930
Thomas	5,512	4,466	1,118	467	17	41	11,621
Trego	1,563	1,951	724	151	9	23	4,421
Wabaunsee	3,701	3,390	916	228	9	33	8,277
Wallace	803	1,416	394	60	2	9	2,684
Washington	3,026	3,441	1,154	192	5	17	7,835
Wichita	849	1,823	395	112	8	12	3,199
Wilson	3,694	4,611	637	318	27	30	9,317
Woodson	1,421	1,888	370	87	10	9	3,785
Wyandotte	73,827	37,811	2,205	3,158	49	142	117,192
Total	1,519,366	768,593	133,732	82,577	3,608	7,587	2,515,463
KVTS*	4,355	1,532	134	192	3	13	6,229
							2,521,692

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

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

Driver License Fee Collections by Calendar Year

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



Driver Licenses by Age and License Class, Calendar Year 2022

Kansas Drivers by Age Category

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

Note: New Driver License system launched in 2018

Kansas Drivers by License Class

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

* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

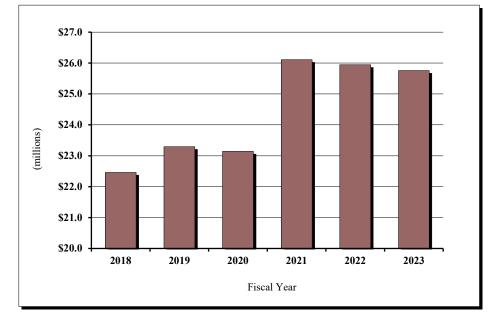
Class C: regular automobile

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

Gallonage Tax Receipts by Components and Fiscal Year

Gross Gallonage Tax by Components

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

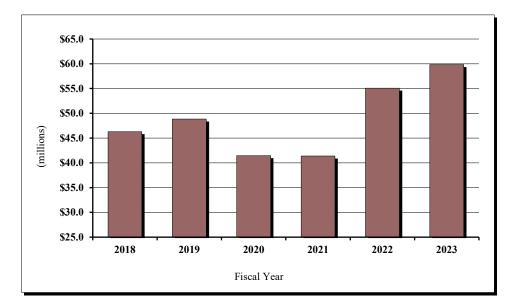


Total Gallonage Tax by Fiscal Year

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

Liquor Excise Tax Gross Receipts

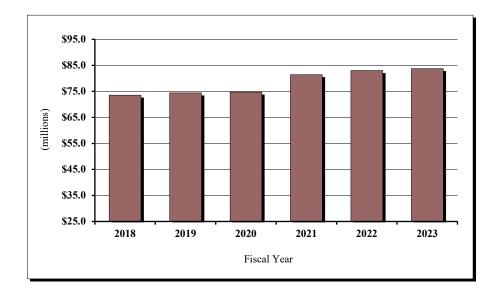
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking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



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

Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is an 8% tax imposed on alcohol sold for off-premise consumption. The tax is imposed on alcoholic liquor and effective April 2019, also cereal malt beverages sold by retail liquor stores, microbreweries, microdistilleries, and farm wineries to Kansas consumers, or sold by distributors to Kansas clubs, 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>
2018	\$73,545,647	2.7%
2019	\$74,381,927	1.1%
2020	\$74,703,013	0.4%
2021	\$81,386,843	8.9%
2022	\$83,038,681	2.0%
2023	\$83,772,145	0.9%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2023 Total Liquor Taxes and Fees - Gross Receipts

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

Alcoholic Beverage Licenses Issued

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

Kansas Liquor-by-the-Drink November 2022

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

_____ No liquor-by-the-drink



Liquor-by-the-drink allowed with 30% food requirement



2000	,	2002	2002	1992	1996	1992	2018	1986	1986			2000		<u>ک</u>
Cheyer	me F	Rawlins	Decatur	Norton	2012 Phillips	Smith	Jewell	Republic	Washing	ton Mars		Brow	2012 Doninh	L. Contraction of the second s
1986		1986	2016	1992	2000	2010	1996	1998 Cloud		1986 مر 2004 ع	1986	2020	2020 Atchison	- venworth
Sherma		homas	Sheridan	Graham	Rooks	Osborne	Mitchell	2006	2016 Clay	Riley X Po			1986 fferson 201	
	20	006	2012	1986	1986 1988	1986	1990 Lincoln	Ottawa		[² 1986 1990	1986 Wabaunsee	1994 Shawnee	1986	2020
Wallace		gan	Gove	Trego	Ellis	Russell	1986	1986 1994	2022 Dickinso	Geary n 2020		1986	Douglas	Johnson
2008	2014	2010	2012	2004	1986	1986	Ellsworth	Saline 1996	2004	Morris	1986 1992	Osage	1994 Franklin	1986 Miami
Greeley	Wichita	Scott	Lane	Ness	Rush	2004 Barton	2014	McPherson	Mario	1988 n	B Lyon	2004	1996	2004
{	}	1986		2004	1992 Pawnee		Rice	198		Chas	e	Coffey	Anderson	Linn
2010	1988 V	2018		Hodgeman	1986 2008	Stafford	1986	Har			1986	2008	2020 Allen	1992 2018
Hamilton 2022	2008	Finney 2022	2018	2016	Edwards 2010	2000	Reno	198		2022	Greenwood	Woodson 1998	1998	Bourbon
Stanton	Grant	Haskell	Gray	Ford	Kiowa	Pratt	2020 Kingman	Sedgy	vick	Butler	2014	Wilson	Neosho	1986 1992 Crawford
2012	2012	1996	2018	2016	2010	2010	2006	199	2	1996	Elk 2008	1000	100.5	
Morton	Stevens	Seward	Meade	Clark	Comanche	Barber	Harper	Sum	ner	Cowley	Chautauqua	1998 Montgo <u>me</u>	1996 ry <u>Labette</u>	2012 Cherokee