

Table of Contents

Introduction

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

Division of Tax Operations

Individual Income Tax-----	21
Corporate Income and Privilege Tax -----	28
Kansas Department of Revenue Tax Credits-----	31
Sales and Use Tax -----	35
Motor Fuel Tax -----	50
Mineral Tax -----	53
Cigarette, Tobacco, and Bingo Taxes -----	59
Food Sales -----	62
Homestead Refunds-----	63
Audit Assessments -----	66
Recovery of Accounts Receivable by Area-----	67
Recovery of Accounts Receivable by Tax Type-----	68

Division of Property Valuation

Statewide Assessed Values and Taxes -----	69
Real and Personal Property Taxes Levied-----	72
Average Countywide Levies per \$1,000 Assessed Valuation -----	74
Preliminary Property Taxes Levied by County-----	76
Motor Vehicle Property Tax by County -----	77

Division of Vehicles

Vehicle and Driver License Fees -----	79
Total Vehicle Revenue Collections-----	80
Motor Vehicle Registrations-----	82
Driver Licensing-----	86

Division of Alcoholic Beverage Control

Gallonage Tax -----	88
Liquor Excise Tax-----	89
Liquor Enforcement Tax -----	90
Total Taxes and Fees and Number of Licenses-----	91
Liquor-by-the-Drink -----	92

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 Hommertzhem, 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

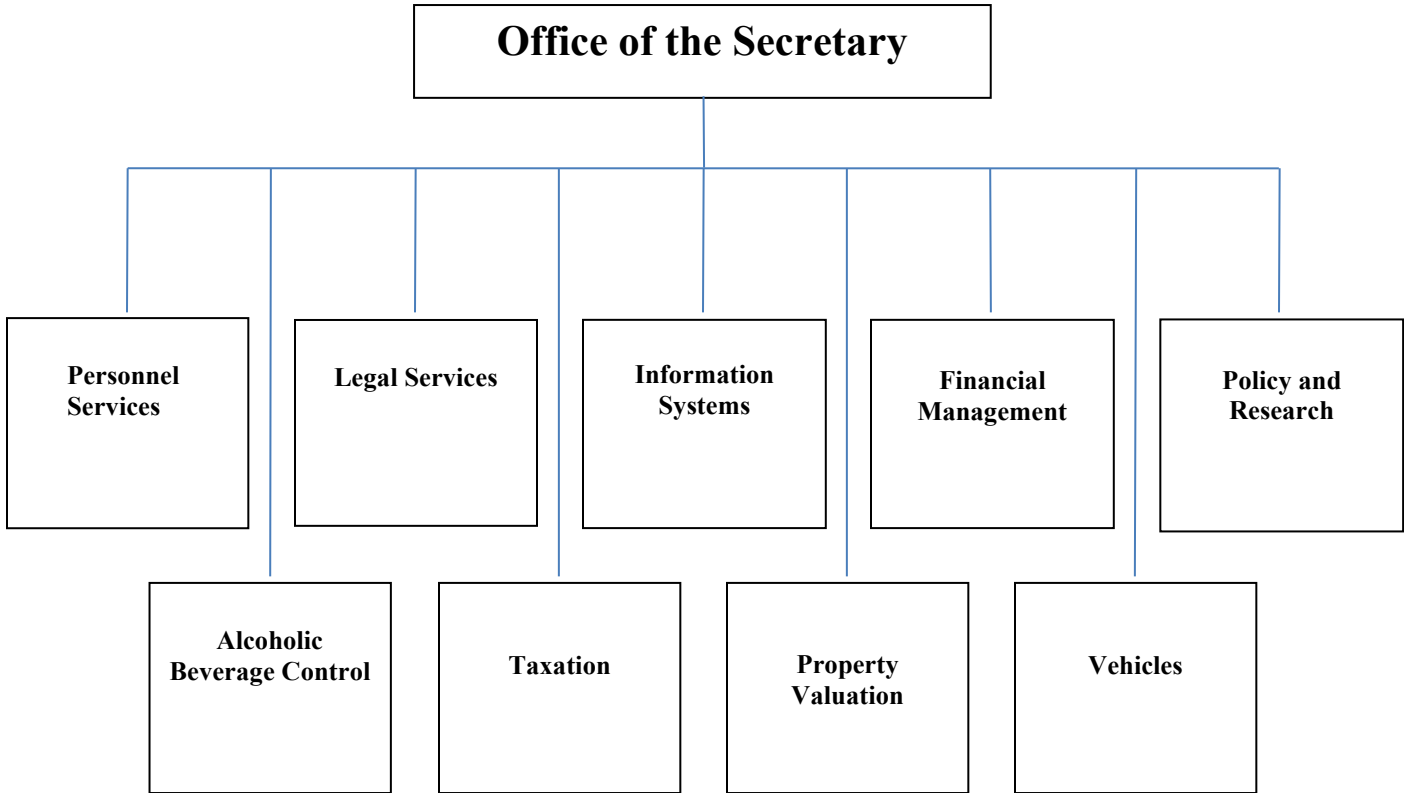
Division of Property Valuation

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

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- 3077	Cigarette and Tobacco Products	(785) 368- 8222
Property Valuation Division	(785) 296- 2365	Commercial Motor Veh Office (CMVO)	(785) 296- 3621
Secretary of Revenue's Office	(785) 296- 3042	Commercial Vehicle Central Permit	(785) 368- 6501
Taxation	(785) 368- 8222	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:		Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Electronic Filing	(785) 296- 6993
		Environmental Assurance Fee	(785) 368- 8222
Billing and tax inquiries:		Estate Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Fed/State Discovery	(785) 368- 6337
Forms Request Line (voicemail only)	(785) 296- 4937	Fiduciary	(785) 368- 8222
		Food Sales Tax Refund Unit	(785) 368- 8222
For audit inquiries:		Homestead Tax Refund Unit	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Individual Income Estimated Tax	(785) 368- 8222
		Individual Income Tax	(785) 368- 8222
For legal inquiries:		Intangibles Tax	(785) 368- 8222
Legal Services Bureau	(785) 296- 2381	Liquor Enforcement Tax	(785) 368- 8222
		Liquor Drink Tax	(785) 368- 8222
For revenue collection statistical inquiries:		Mineral Taxes	(785) 368- 8222
Office of Research and Analysis	(785) 296- 3082	Motor Fuel Taxes	(785) 368- 8222
		Revenue Recovery/Legal Case Mgmtm Topeka	(785) 296- 6124
		Revenue Recovery/CAR/Collections Topeka	(785) 296- 6121
		Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 368- 8222
		Tax Appeals Section	(785) 296- 2388
Department Regional Offices Telephone Numbers:		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- 6163	Vehicle MSRP amd Class Codes	(785) 368- 8384
Wichita Collections Office	(316) 337- 6153	Vehicle Rental Excise Tax	(785) 368- 8222
Wichita Assistance Center	(316) 337- 6132	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 Assistance 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	(785) 296- 2703	Taxation, Director's Office	(785) 296- 2703
Customer Relations-Motor Fuel	(785) 296- 2703	Taxpayer Assistance	(785) 291- 3614
Customer Relations-Wage Earner	(785) 296- 8989	Titles and Registration	(785) 296- 2383
Driver Solutions	(785) 296- 6851	Wichita Assistance Center	(855) 489- 5669
Driver License: Mission	(785) 432- 0199	Wichita Audit Office	(316) 337- 6162
Driver License: Topeka, Zibell	(785) 296- 0691	Wichita Collections Office	(316) 337- 6162
Driver License: Topeka, Burlingame	(785) 296- 8277		

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

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	2020-21 <u>% change</u>	Descending	
							<u>Rank</u> <u>2020</u>	<u>Rank</u> <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

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	2020-21 <u>% change</u>	Descending	
							<u>Rank</u> <u>2020</u>	<u>Rank</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

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
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

Comparison of Kansas and Selected States, Individual Income Tax

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

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			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	<p><u>Monthly</u>:Tax Liability>=\$300/mo <u>Quarterly</u>:Tax Liability<\$300/mo <u>Annually</u>:Tax Liability<\$15/mo</p>	<p><u>Monthly</u>:Tax due>\$500/mo <u>Quarterly</u>:Tax due=\$120 and \$6,000/yr <u>Annually</u>:Tax Liability<\$120/yr</p>	<p><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</p>	<p><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</p>	<p><u>Monthly</u>:Tax Liability>\$3,000/yr <u>Quarterly</u>:Tax Liability=\$900-\$3,000/yr <u>Annually</u>:<\$900 sales/yr</p>	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/sites/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

K.S.A.:

Bingo Tax								
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	
Cigarette Tax								
<i>eff. 7/1/15</i> Package of 20 - \$1.29; Package of 25 - \$1.61							79-3310	
<i>eff. 7/1/17</i> \$0.05 per milliliter of consumable material for electronic cigarettes							79-3399	
Corporation Tax								
total taxable income @	4.0%	plus	3.0%	surtax on taxable income over \$50,000	7.0%		79-32,110	
Eff 1/1/24	3.5%	plus	3.0%	surtax on taxable income over \$50,000	6.5%		74-50,321	
Drycleaning								
Environmental Surcharge/gross receipts	2.5%						65-34,150	
Solvent Fee (chlorinated)/gallon	\$5.50						65-34,150	
Solvent Fee (non-chlorinated)/gallon	\$0.55						65-34-151	
Drug Stamp Tax							79-5202	
Marijuana:								
Controlled Substance:								
Processed -	\$3.50 per gram or portion of gram	Cont. Substance/gram or portion of gram-		\$200/gram or portion of gram				
Wet Plant -	\$0.40 per gram or portion of gram	Cont. Substance/50 dose unit or portion of unit-		\$2,000/50 dose unit or portion of unit				
Dry Plant -	\$0.90 per gram or portion of gram							
Environ. Fee/gallon petroleum product							\$0.01 each of two funds has maximum and minimum limits	65-34,117
Individual Income Tax							Tax Year 18 and all tax years thereafter	79-32,110
Tax Rates, Resident, married, joint								
taxable income =< \$30,000 @ 3.1%								
taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000								
taxable income > \$60,000 \$2,505 + 5.7% > \$60,000								
Tax Rates, Resident, others								
taxable income =< \$15,000 @ 3.1%								
taxable income . \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000								
taxable income > \$30,000 \$1,252.50 + 5.7% > \$30,000								
Liquor Gallonage Tax								
Strong Beer and CMB/gallon	\$0.18						41-501	
Alcohol & Sprints/gallon	\$2.50						41-501	
Light Wine/gallon	\$0.30						41-501	
Fortified Wine/gallon	\$0.75						41-501	
Liquor Excise Tax (Drinking Establishments)							10.00% Gross receipts	79-41a02
Liquor Enforcement (Liquor Stores)							8.00% Gross receipts	79-4101
Mineral Tax								79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit				
Gas/gross taxable value	8.00%	with	3.67%	property tax credit				
Coal/ton	\$1.00							
Motor Fuel Tax/per Gallon								
Regular Motor Fuel/gallon				\$0.24			79-34,141	
Gasohol/gallon				\$0.24			79-34,141	
Diesel/gallon				\$0.26			79-34,141	
LP-Gas/gallon				\$0.23			79-34,141	
E-85/gallon				\$0.17			79-34,141	
Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)				\$0.24			79-34,141	
Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)				\$0.26			79-34,141	
Trip Permits/each				\$13.00/24 hr; \$25.00/72 hr	<i>eff. 7/1/2006</i>		79-34,118	
Oil Inspection Fee/barrel (50 gallons)							\$0.015/barrel	55-426
Prepaid Wireless 911 Fee							2.06% per retail transaction	12-5371
Privilege Tax								
Banks	total net income @	2.25%	plus	2.125%	surtax on taxable income over \$25,000	4.375%	79-1107	
Trusts and S&Ls	total net income @	2.25%	plus	2.25%	surtax on taxable income over \$25,000	4.50%	79-1108	
Property Tax (State levy) Assessed Valuation							1.5 mills	76-6b01
State School District Finance Levy							20 mills	76-6b02
Sales and Use Tax								
State Retailers Sales Tax	6.5%	eff July 1, 2015	Reduced sales tax 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, 2015	Reduced use tax food and food ingredients: 4% eff 1/1/23; 2% eff 1/1/24				79-3703	
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-189	
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-191	
Sand Royalty/per ton							\$0.15/ton	70a-102
Tire Tax/per tire (New Tires)							\$0.25	65-3424
Tobacco Tax (wholesale price)							10.00%	79-3371
Vehicle Rental Excise Tax/gross receipts							3.5% for rentals not exceeding 28 days	79-5117
Water Protection Fee/1,000 gallons							\$0.032	82a-954
(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)								
Clean Drinking Water Fee/1,000 gallons							\$0.030	82a-2101

FY 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 (Property Tax)	*	State General Fund	*	*	*	8-143m
Corporate Income	*	State General Fund	100%	Special City/County Highway Fund	15th of Jan, July	79-3425i
Drug Stamp Tax	*	State General Fund	*	*	*	79-32,105
*	*	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 Fund	*	*	*	79-5211
Drycleaning Solvent Fees	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
Environmental Assurance Fee	*	Above and Below Ground Petroleum Storage Tank Release Trust Funds	*	*	*	65-34,141
Individual Income	*	State General Fund	*	*	*	65-34,114
*	*	then eff July 1, 2012, 2% of withholding goes to the Job Creation Program Fund	*	*	*	79-32,105
Liquor Gallonage Tax (b)	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)	*	*	*	74-50,107
*	balance	State General Fund	*	*	*	41-501
Liquor Enforcement Tax		State General Fund	*	*	*	41-501
Liquor Excise Tax	25%	State General Fund, then	*	*	*	79-4108
*	70%	Local Alcoholic Liquor Fund	*	*	15th of Mar, June, Sept, Dec	79-41a03
*	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)	*	*	15th of Mar, June, Sept, Dec	79-41a04
Minerals (Severance) Tax	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 12.41%-distribution made in October)	*	*	*	79-41a03
*	7%	Co Min Prod Tax Fund	*	*	1st of Dec, March, June, Sept	79-4227
Oil Inspection Fee	2/3	State General Fund	*	*	*	79-4227
*	1/3	Petroleum Inspection Fee Fund until \$100,000 in SGF then all to Petroleum Inspection Fee Fund	*	*	*	55-427
Motor Fuel Taxes	\$875 thousand/qrtr	Ks Qualified Alcohol Producers' Incentive Fund	*	*	1st of Oct, Jan, April, July	55-427(d)(1)
*	\$625 thousand/qrtr	County Equalization & Adjustment Fund	*	*	1st of Oct, Jan, April, July	79-34,161
*	*	33.63% Special City/County Highway Fund	*	*	15th of Jan, April, July, Oct	79-3425c
*	*	66.37% State Highway Fund	*	*	*	79-34,142
Motor Vehicle Property Tax		County Treasurers	*	*	*	79-34,142
*		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
*		*	1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Motor Veh Rental Excise Tax	*	Rental Motor Vehicle Excise Tax Fund	*	*	*	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 Assessed Value)	1 mill	Educational Building Fund	*	*	*	76-6b01, 76-6b02
	.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	25%	to counties and drainage districts, after expenses	*	82a-309
*		*		2/3 of 50% is to drainage district on the river	yearly	82a-309
*		*		1/3 of 50% to other drainage districts in county	yearly	82a-309

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

Tax or Fee	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)	*	83.846%	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
Clean Water Drinking Fee	95.3% State Water Plan Fund	*	*	*	82a-2101
	4.7% State Highway Fund	*	*	*	82a-2101
Vehicle Title and Registration Fees	County Treasurers	*	*	*	8-145, 8-145(d)
	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, M	*	*	*	8-267
*	& 20% CDL State Safety Fund	*	*	*	8-267
*	20% class M Motorcycle Safety Fund	*	*	*	8-267
*	\$2 each CDL Truck Driver Training Fund	*	*	*	8-267
*	balance State Highway Fund	*	*	*	8-267
DUI Reinstatement Fee	26% Alcohol Intoxication Program	12% Forensic Lab/Mat Fee Fund	33% Judicial Branch Nonjudicial Salary Adj		8-241
*	12% Juvenile Alternatives to Detention Fund	17% Driving Under Influence Fund	*	*	8-241
Failure to Comply Reinstatement Fee (collected by court)	Prior to July 1, 2018	On and after July 1, 2018			
	42.37% Vehicle Operating Fund	First \$15 to Nonjudicial Salary Adjustment Fund, then:			8-2110
	31.78% Alcohol Intoxication Program	29.41% Vehicle Operating Fund	*	*	8-2110
	15.26% Nonjudicial Sal Adj Fund	22.06% Alcohol Intoxication Program	*	*	8-2110
	10.59% Juvenile 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
*	then remainder to Community Corr Superv Fund		*	*	8-1015

Notes:

- (a) Kansas Statutes Annotated. Abbreviations: 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	Individual Income		Sales	Sales	Vehicle	Vehicle	Real/Personal	Real/Personal
	Individual Income	Tax Liability	Tax	Tax	Property	Property	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	(Per cap)	(Per cap)	(Per cap)	(Per cap)
	TY 21	TY 21	FY 23	FY 23	TY 22	TY 22	TY 22	TY 22
Allen	\$9,385,896	\$753	\$12,908,841	\$1,026	\$2,066,559	\$164	\$26,702,337	\$2,123
Anderson	\$5,557,654	\$715	\$5,873,942	\$755	\$1,217,700	\$157	\$17,856,431	\$2,296
Atchison	\$9,988,921	\$615	\$12,014,871	\$746	\$2,024,182	\$126	\$26,774,547	\$1,662
Barber	\$3,631,380	\$884	\$5,449,885	\$1,322	\$859,137	\$208	\$16,395,132	\$3,977
Barton	\$21,000,459	\$833	\$32,510,059	\$1,296	\$4,859,067	\$194	\$47,685,697	\$1,901
Bourbon	\$7,426,595	\$519	\$12,833,749	\$886	\$2,123,760	\$147	\$20,018,419	\$1,381
Brown	\$6,680,126	\$707	\$9,094,833	\$971	\$929,886	\$99	\$22,596,371	\$2,413
Butler	\$81,176,801	\$1,196	\$56,606,630	\$830	\$11,145,902	\$163	\$134,395,970	\$1,969
Chase	\$1,939,410	\$747	\$1,863,206	\$731	\$390,969	\$153	\$8,207,897	\$3,221
Chautauqua	\$1,727,466	\$509	\$1,888,547	\$553	\$540,093	\$158	\$5,950,656	\$1,743
Cherokee	\$9,209,193	\$481	\$10,022,802	\$525	\$2,330,930	\$122	\$21,818,679	\$1,143
Cheyenne	\$1,895,278	\$720	\$1,707,706	\$661	\$564,180	\$218	\$9,824,091	\$3,803
Clark	\$2,483,878	\$1,256	\$1,827,222	\$945	\$523,493	\$271	\$8,498,206	\$4,396
Clay	\$6,049,667	\$749	\$7,812,702	\$971	\$1,370,524	\$170	\$22,184,275	\$2,758
Cloud	\$5,934,771	\$665	\$10,226,864	\$1,143	\$1,434,842	\$160	\$20,469,226	\$2,288
Coffey	\$8,132,713	\$975	\$10,292,837	\$1,243	\$932,592	\$113	\$60,160,411	\$7,266
Comanche	\$1,111,001	\$665	\$1,801,654	\$1,072	\$370,971	\$221	\$6,650,818	\$3,956
Cowley	\$21,970,174	\$637	\$26,955,079	\$782	\$5,123,831	\$149	\$54,289,188	\$1,576
Crawford	\$26,177,200	\$669	\$37,856,239	\$969	\$4,733,037	\$121	\$42,088,937	\$1,077
Decatur	\$1,863,779	\$677	\$2,098,482	\$780	\$448,685	\$167	\$9,472,127	\$3,523
Dickinson	\$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

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

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

County	Individual Income		Sales	Sales	Vehicle	Real/Personal		Real/Personal
	Individual Income	Tax Liability	Tax	Tax	Property	Real/Personal	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	(Per cap)	Property	(Per cap)	(Per cap)
	TY 21	TY 21	FY 23	FY 23	TY 22	TY 22	TY 22	TY 22
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	\$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	\$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	\$179	\$14,371,401	\$3,599
Stanton	\$1,828,422	\$895	\$1,693,275	\$863	\$745,652	\$380	\$9,738,717	\$4,961
Stevens	\$5,004,545	\$946	\$4,384,379	\$847	\$1,193,440	\$231	\$19,649,770	\$3,797
Sumner	\$15,383,108	\$687	\$15,078,135	\$671	\$3,391,762	\$151	\$45,962,654	\$2,045
Thomas	\$7,237,076	\$919	\$14,686,875	\$1,861	\$1,537,017	\$195	\$24,094,103	\$3,053
Trego	\$2,690,095	\$963	\$2,693,688	\$979	\$486,331	\$177	\$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	\$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

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.

Property Tax

Senate Bill 17 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.

Senate Bill 113 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

Senate Bill 17 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

Senate Bill 113 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.

House Bill 2002 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.

House Bill 2172 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.

House Bill 2197 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.

House Bill 2292 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

Senate Bill 116 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.

Senate Bill 132 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.

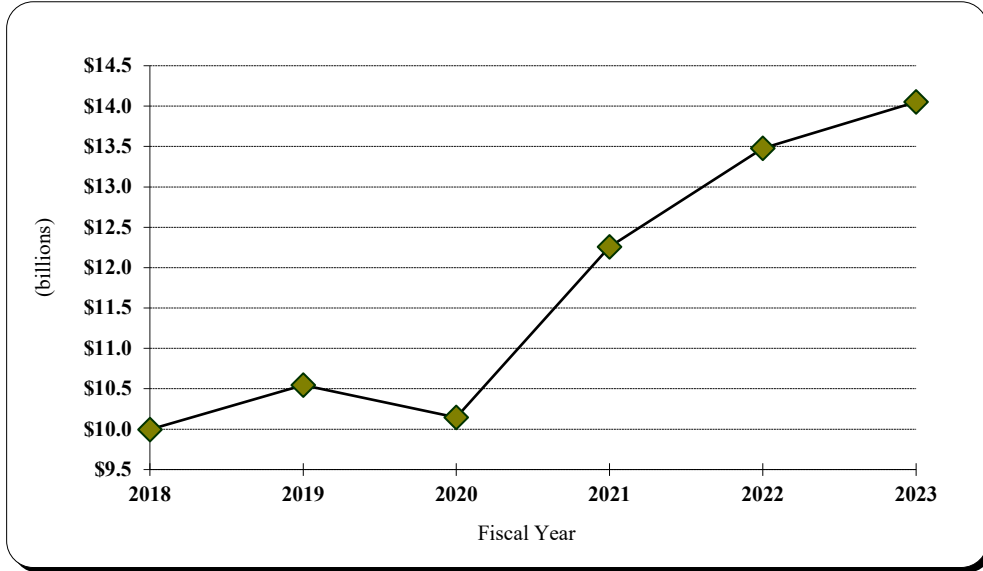
House Bill 2042 adds self-storage unit operators (operators) to the list of persons who may direct the towing of a vehicle and permit the operators to have motor vehicles, trailers, and watercraft towed when the occupant of the storage space is in default for a period of 60 days.

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

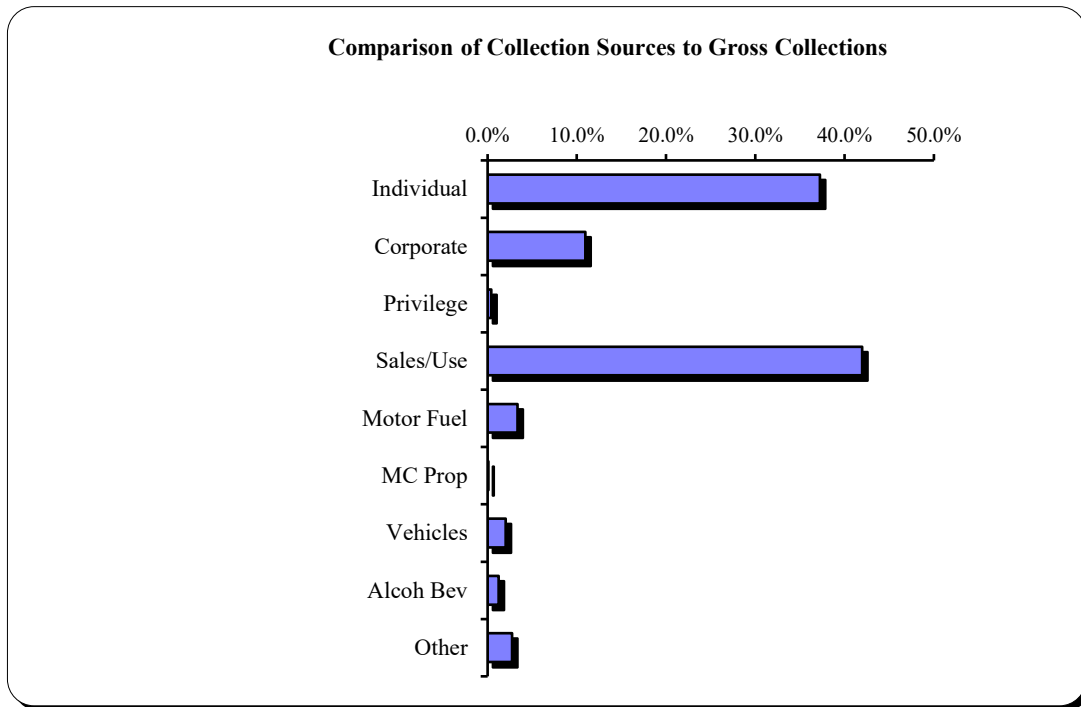
Total Department of Revenue Collections (before refunds) increased by 4.2% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent 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

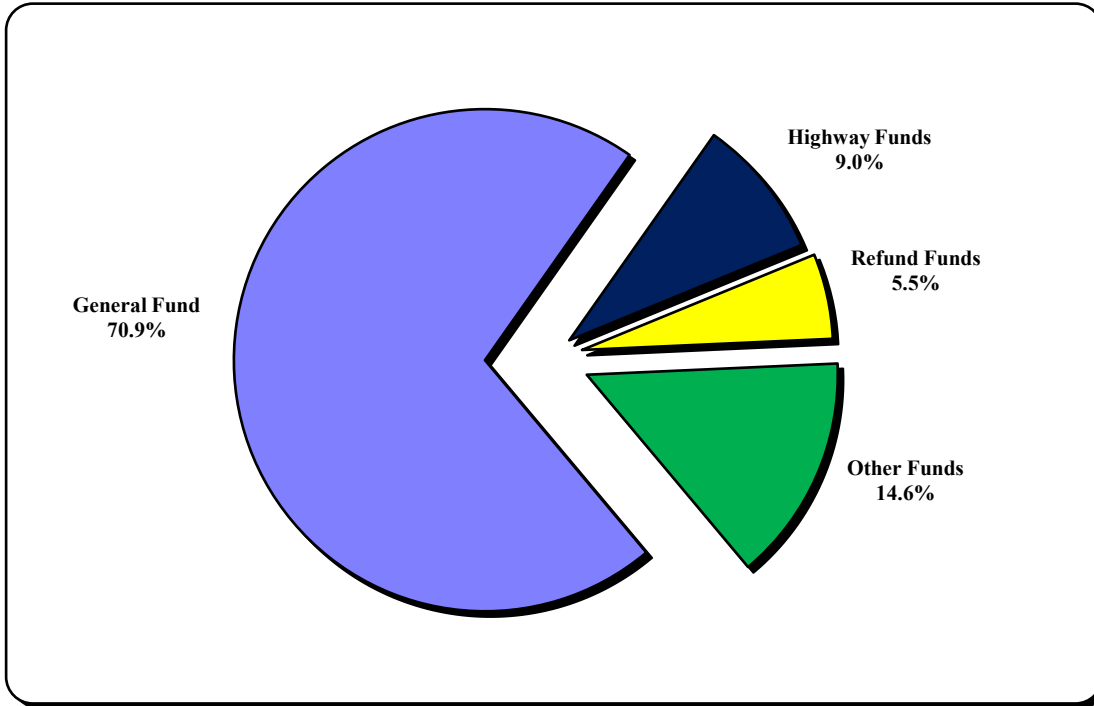


<u>Source</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Percent Change</u>	<u>Percent of FY2023 Total</u>
Individual Income Taxes	\$5,521,910,793	\$5,231,006,068	-5.3%	37.2%
Corporate Income Taxes	\$844,684,836	\$1,538,446,229	82.1%	10.9%
Privilege Taxes	\$64,384,856	\$59,091,479	-8.2%	0.4%
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>	<u>\$387,447,633</u>	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

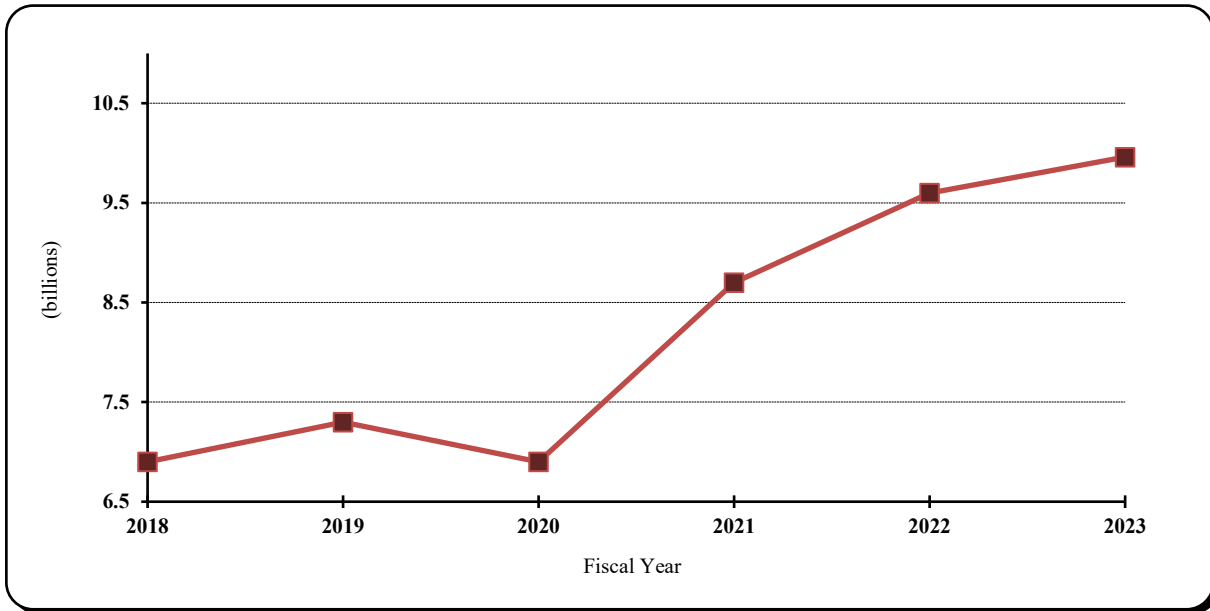


<u>Fund</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Percent Change</u>	<u>Fiscal Year 2023 Percent Total</u>
State General Fund	\$9,557,775,136	\$9,959,744,258	4.2%	70.9%
All Highway Funds	\$1,231,240,388	\$1,268,721,650	3.0%	9.0%
All Refund Funds	\$735,588,846	\$771,117,368	4.8%	5.5%
Other 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

<u>Source</u>	<u>Fiscal Year</u> <u>2022</u>	<u>Fiscal Year</u> <u>2023</u>	<u>Percent</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%

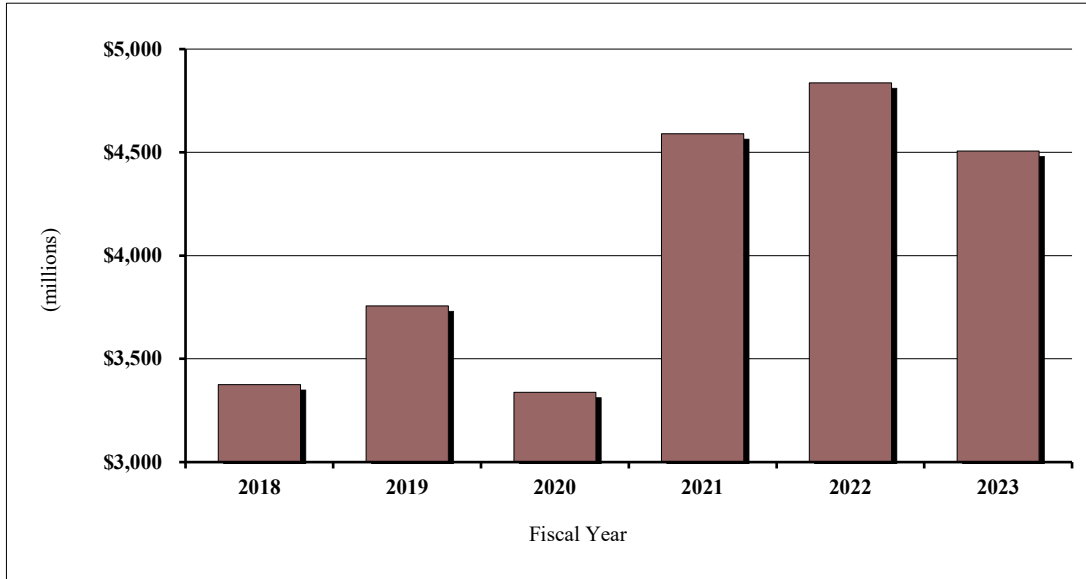
* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

** 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.

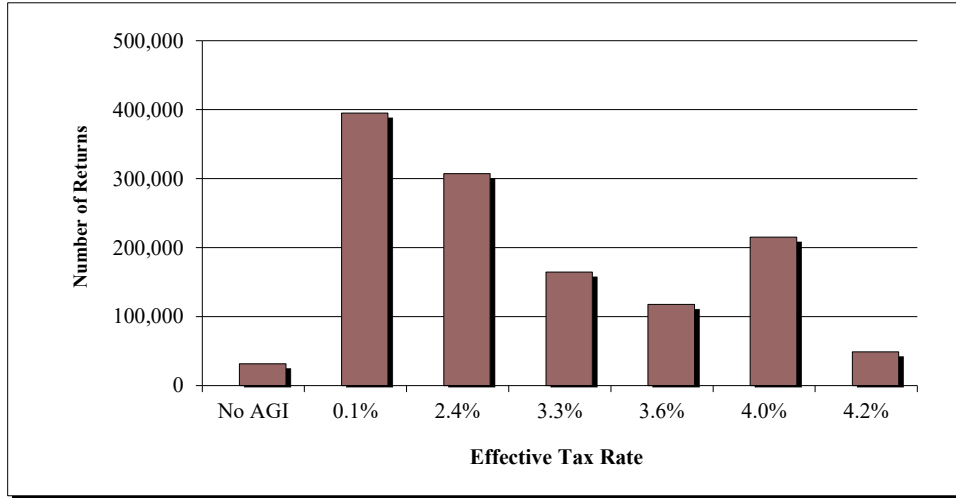


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2018	\$3,374,420,399	46.5%
2019	\$3,755,710,444	11.3%
2020	\$3,338,185,250	-11.1%
2021	\$4,590,260,951	37.5%
2022	\$4,836,130,575	5.4%
2023	\$4,507,006,658	-6.8%

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 Gross Income *	Kansas Adjusted Gross Income Brackets	Number of Returns	Kansas Adjusted Gross Income	Tax Liability After All Credits
	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	\$36,314,297,391	\$1,531,468,815
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.

KDOR Checkoff donations	Number of Taxpayers	Dollars 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	1,361	\$66,580
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

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					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	1,140	\$53,319,197	\$1,727,466	0.1%	\$1,515	97
Cherokee	6,638	\$357,455,543	\$9,209,193	0.3%	\$1,387	102
Cheyenne	1,033	\$50,908,963	\$1,895,278	0.1%	\$1,835	72
Clark	829	\$61,277,561	\$2,483,878	0.1%	\$2,996	4
Clay	3,306	\$173,998,595	\$6,049,667	0.2%	\$1,830	73
Cloud	3,438	\$171,390,789	\$5,934,771	0.2%	\$1,726	86
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	0.2%	\$1,738	84
Logan	1,176	\$74,129,942	\$2,903,860	0.1%	\$2,469	21
Lyon	12,862	\$665,610,606	\$23,523,826	0.8%	\$1,829	74
Marion	4,560	\$279,108,193	\$9,706,346	0.3%	\$2,129	45
Marshall	4,515	\$264,192,830	\$9,636,781	0.3%	\$2,134	43


Individual Income Tax for Tax Year 2021 by County

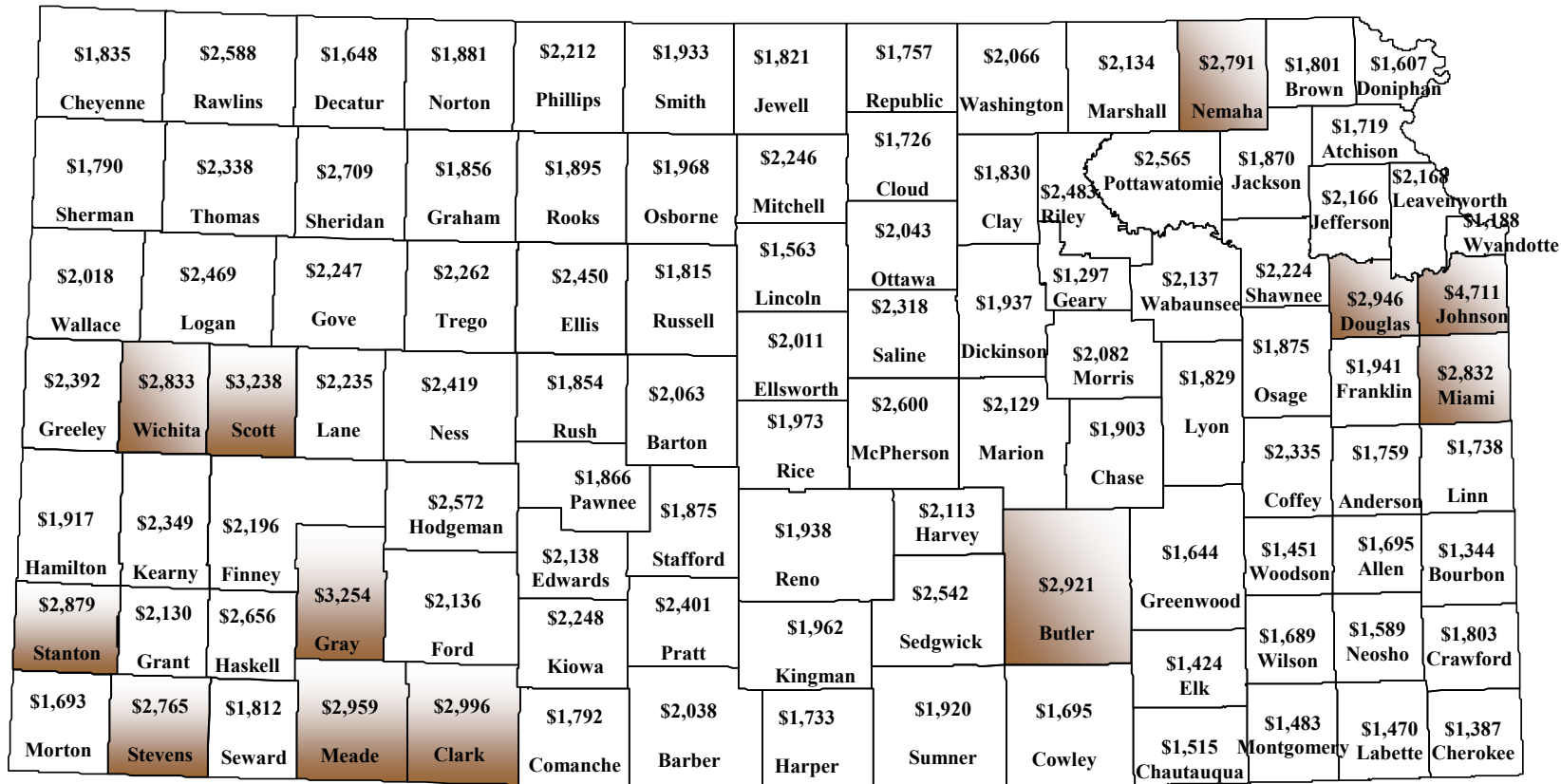
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	11,929	\$817,363,836	\$31,020,562	1.0%	\$2,600	15
Meade	1,310	\$95,327,000	\$3,876,809	0.1%	\$2,959	5
Miami	11,845	\$942,474,740	\$33,540,283	1.1%	\$2,832	10
Mitchell	2,648	\$156,369,695	\$5,947,992	0.2%	\$2,246	33
Montgomery	11,850	\$559,870,764	\$17,576,232	0.6%	\$1,483	98
Morris	2,137	\$117,174,151	\$4,450,244	0.1%	\$2,082	47
Morton	977	\$52,765,377	\$1,653,712	0.1%	\$1,693	90
Nemaha	4,280	\$312,867,429	\$11,945,769	0.4%	\$2,791	11
Neosho	6,006	\$284,676,404	\$9,542,160	0.3%	\$1,589	95
Ness	1,173	\$71,299,994	\$2,837,936	0.1%	\$2,419	23
Norton	2,020	\$106,536,791	\$3,798,856	0.1%	\$1,881	65
Osage	6,428	\$340,715,107	\$12,055,067	0.4%	\$1,875	66
Osborne	1,302	\$67,906,755	\$2,562,736	0.1%	\$1,968	55
Ottawa	2,308	\$128,323,619	\$4,715,485	0.2%	\$2,043	50
Pawnee	2,428	\$125,797,893	\$4,530,679	0.1%	\$1,866	69
Phillips	2,342	\$135,201,192	\$5,179,857	0.2%	\$2,212	36
Pottawatomie	9,022	\$621,368,986	\$23,145,456	0.8%	\$2,565	18
Pratt	3,596	\$227,436,757	\$8,633,765	0.3%	\$2,401	24
Rawlins	930	\$59,386,679	\$2,406,830	0.1%	\$2,588	16
Reno	24,747	\$1,365,680,199	\$47,967,006	1.6%	\$1,938	58
Republic	2,020	\$102,181,963	\$3,548,217	0.1%	\$1,757	83
Rice	3,559	\$196,952,430	\$7,022,720	0.2%	\$1,973	54
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
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
Saline	23,006	\$1,451,728,036	\$53,334,138	1.8%	\$2,318	29
Scott	1,967	\$170,154,876	\$6,369,971	0.2%	\$3,238	3
Sedgwick	196,572	\$13,452,748,366	\$499,629,564	16.5%	\$2,542	19
Seward	8,121	\$443,771,331	\$14,718,796	0.5%	\$1,812	77
Shawnee	72,408	\$4,393,810,813	\$161,041,449	5.3%	\$2,224	35
Sheridan	1,073	\$65,106,921	\$2,906,713	0.1%	\$2,709	13
Sherman	2,483	\$132,623,491	\$4,444,995	0.1%	\$1,790	81
Smith	1,431	\$74,419,176	\$2,765,693	0.1%	\$1,933	60
Stafford	1,714	\$86,643,246	\$3,213,395	0.1%	\$1,875	67
Stanton	635	\$47,535,275	\$1,828,422	0.1%	\$2,879	8
Stevens	1,810	\$129,240,344	\$5,004,545	0.2%	\$2,765	12
Sumner	8,013	\$440,663,297	\$15,383,108	0.5%	\$1,920	61
Thomas	3,095	\$185,800,815	\$7,237,076	0.2%	\$2,338	27
Trego	1,189	\$68,887,432	\$2,690,095	0.1%	\$2,262	30
Wabaunsee	2,669	\$152,203,725	\$5,704,678	0.2%	\$2,137	41
Wallace	602	\$32,465,591	\$1,214,914	0.0%	\$2,018	52
Washington	2,627	\$152,740,424	\$5,427,261	0.2%	\$2,066	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%	\$1,689	91
Woodson	1,186	\$53,790,747	\$1,721,110	0.1%	\$1,451	100
Wyandotte	60,147	\$2,684,726,172	\$71,432,875	2.4%	\$1,188	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	<u>165,658</u>	<u>\$19,125,506,859</u>	<u>\$738,016,694</u>		\$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>	<u>\$4,222,616,350</u>	<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	

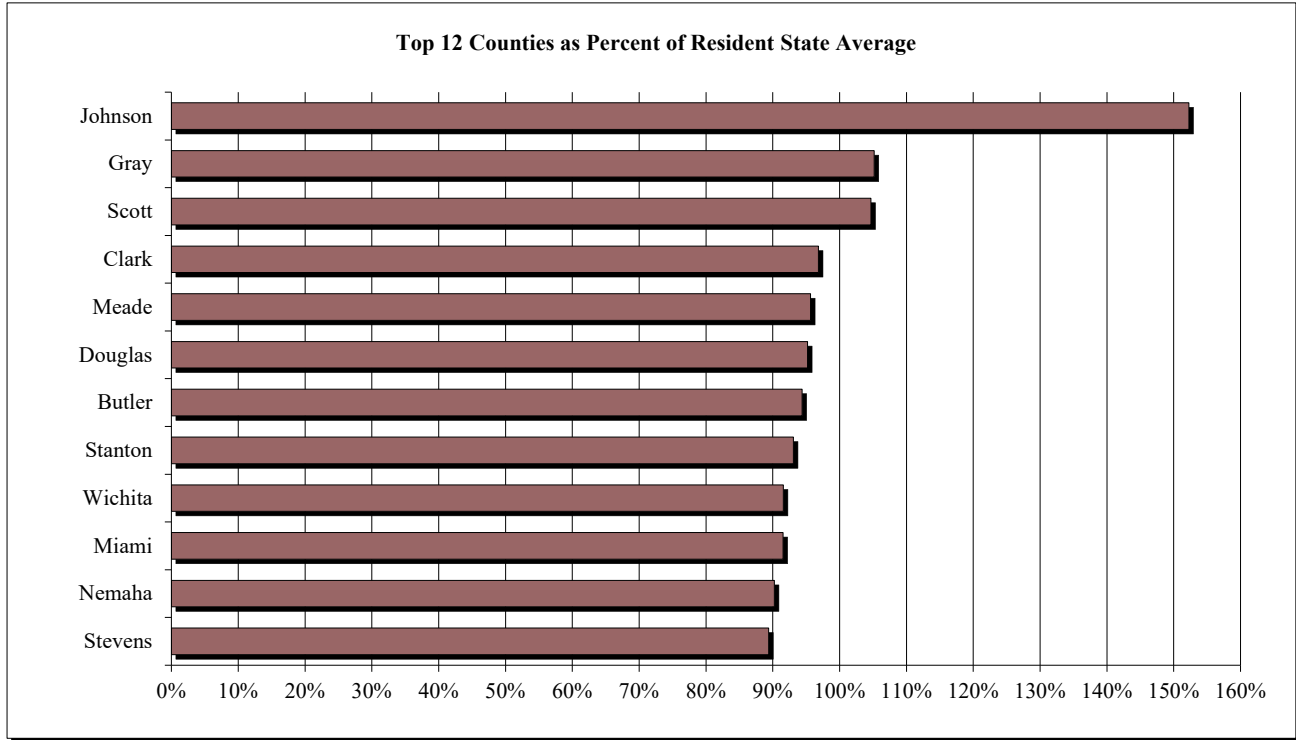
Individual Income Tax Liability Tax Year 2021

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



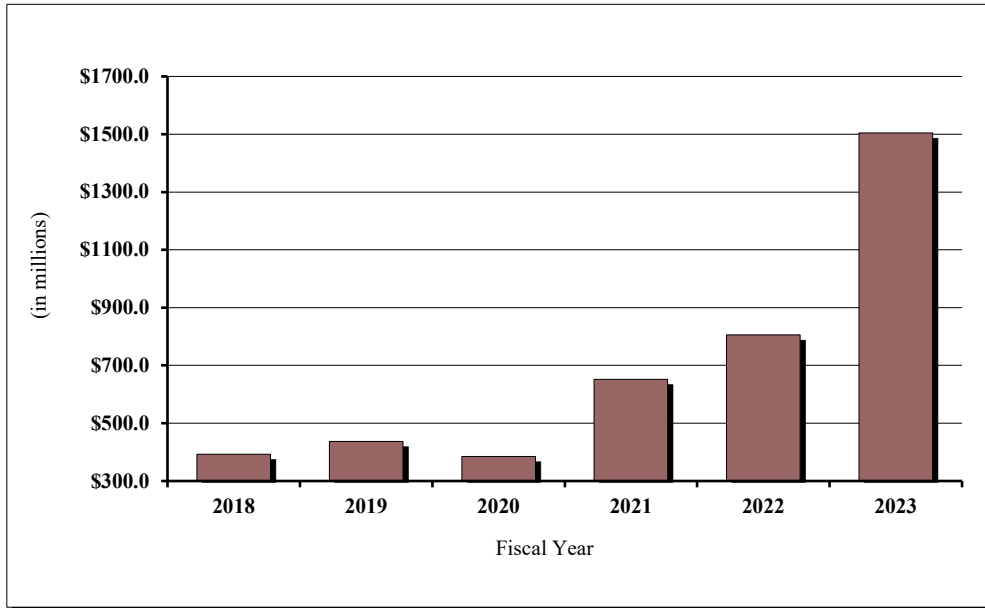
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2021



<u>Top 12 Counties</u>	<u>Average Tax Liability</u>	<u>Rank</u>	<u>Top 12 Counties as a Percent of Resident Average</u>
Johnson	\$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	89%
Average Kansas Residents (top 12 counties)	\$3,094		100%

Corporate Income Tax Amount to the State General Fund after Refunds

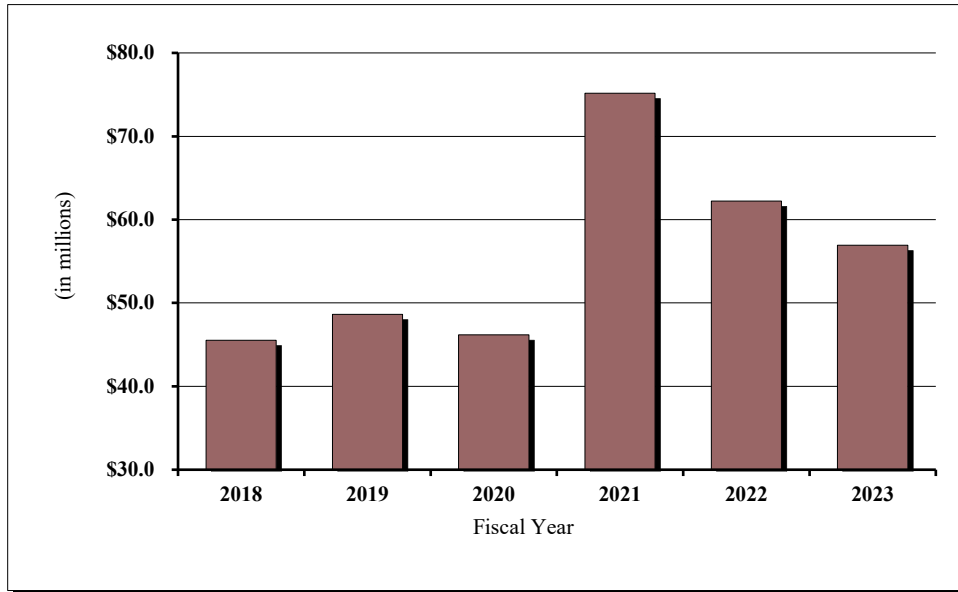
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent 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

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	18,854	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

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	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%

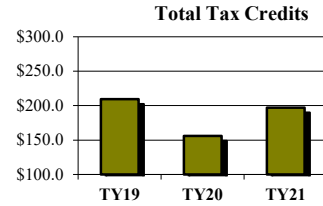
Savings and Loan Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	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 Tax

	TY 2019	TY 2020	TY 2021
Corporate Income Tax	\$ 83,572,390	\$ 62,138,860	\$ 54,931,753
Individual Income Tax	\$ 118,755,634	\$ 85,247,604	\$ 132,639,205
Tax	<u>\$ 7,033,830</u>	<u>\$ 8,792,669</u>	<u>\$ 9,295,806</u>
Privilege Tax	\$ 209,361,854	\$ 156,179,133	\$ 196,866,764



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 activity. 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 after 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 12/31/99.

An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit. 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.

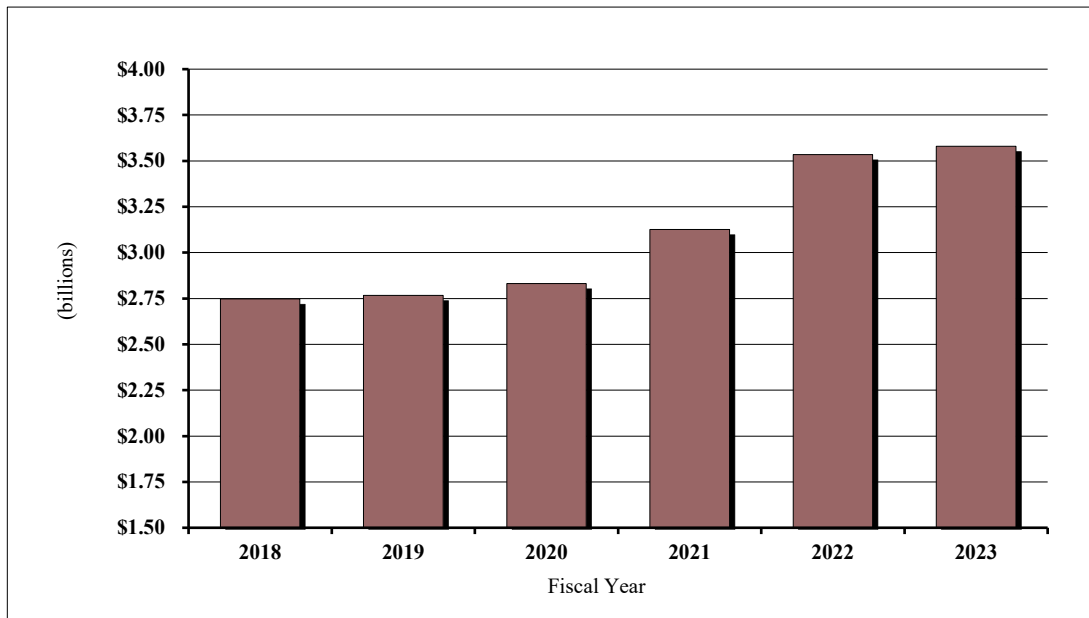
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit 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.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent 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

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

County	FY2022	FY2023	Percent Change	FY2022 Per Capita	FY2022 PC Rank	FY2023 Per Capita*	FY2023 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
Gearry	\$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	104	\$471	104
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	\$15,680,065	2.5%	\$787	61	\$794	67
Lane	\$1,254,652	\$1,687,511	34.5%	\$1,078	53	\$1,085	27
Leavenworth	\$50,744,278	\$52,576,642	3.6%	\$640	89	\$634	90
Lincoln	\$1,433,155	\$1,435,126	0.1%	\$494	98	\$495	101
Linn	\$5,766,807	\$5,798,923	0.6%	\$595	92	\$592	93
Logan	\$2,773,702	\$2,652,294	-4.4%	\$974	28	\$981	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	\$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

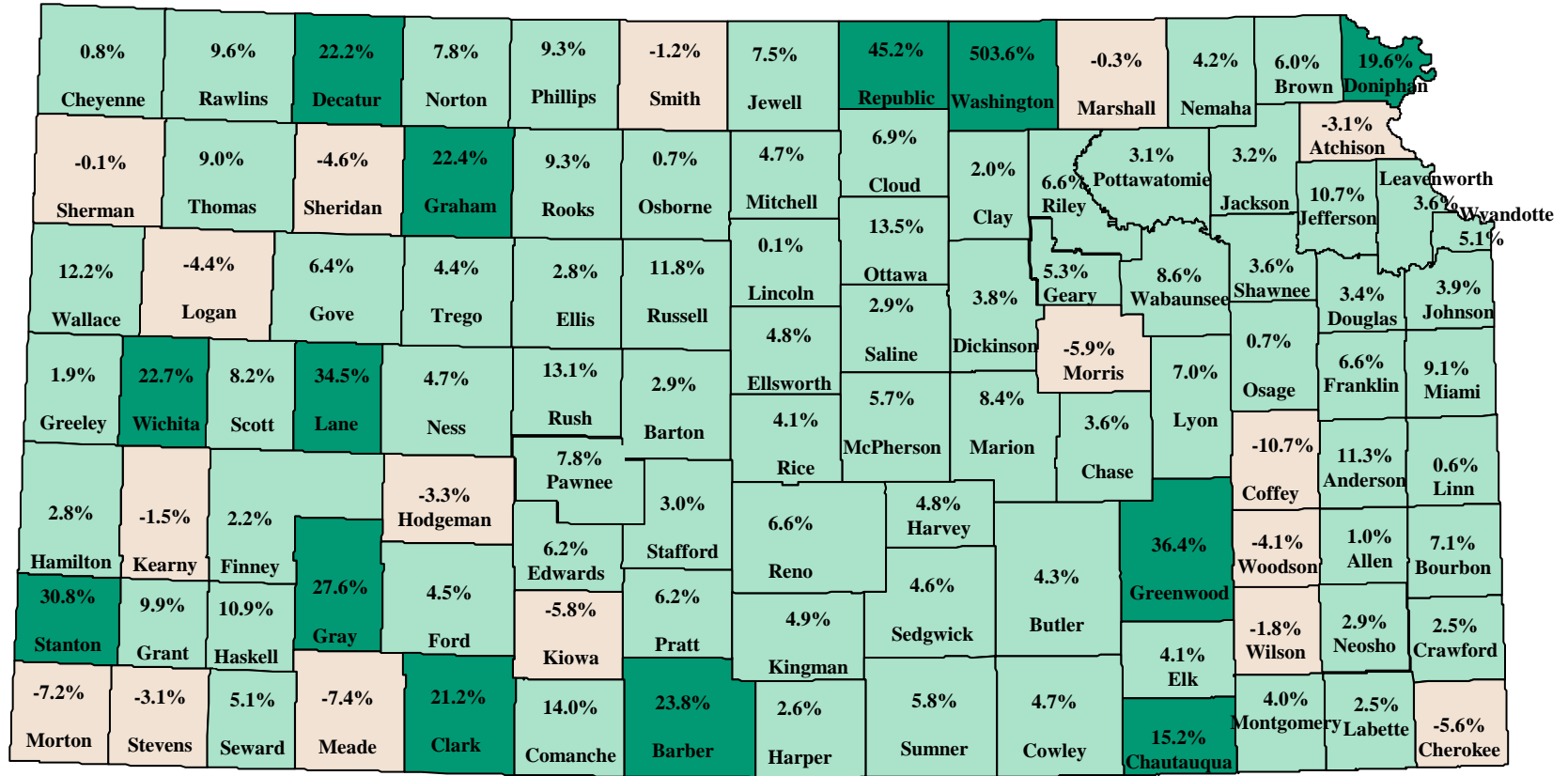
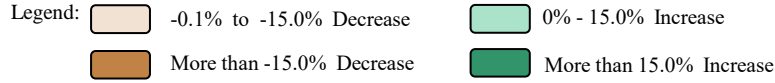
Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

County	FY2022	FY2023	Percent Change	FY2022 Per Capita	FY2022 PC Rank	FY2023 Per Capita*	FY2023 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
Total Counties	\$3,271,721,144	\$3,432,367,884	4.9%	\$1,170		\$1,169	
Miscellaneous	<u>\$7,300,514</u>	<u>\$9,111,631</u>					
Grand Total	\$3,279,021,658	\$3,441,479,515	5.0%				

*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

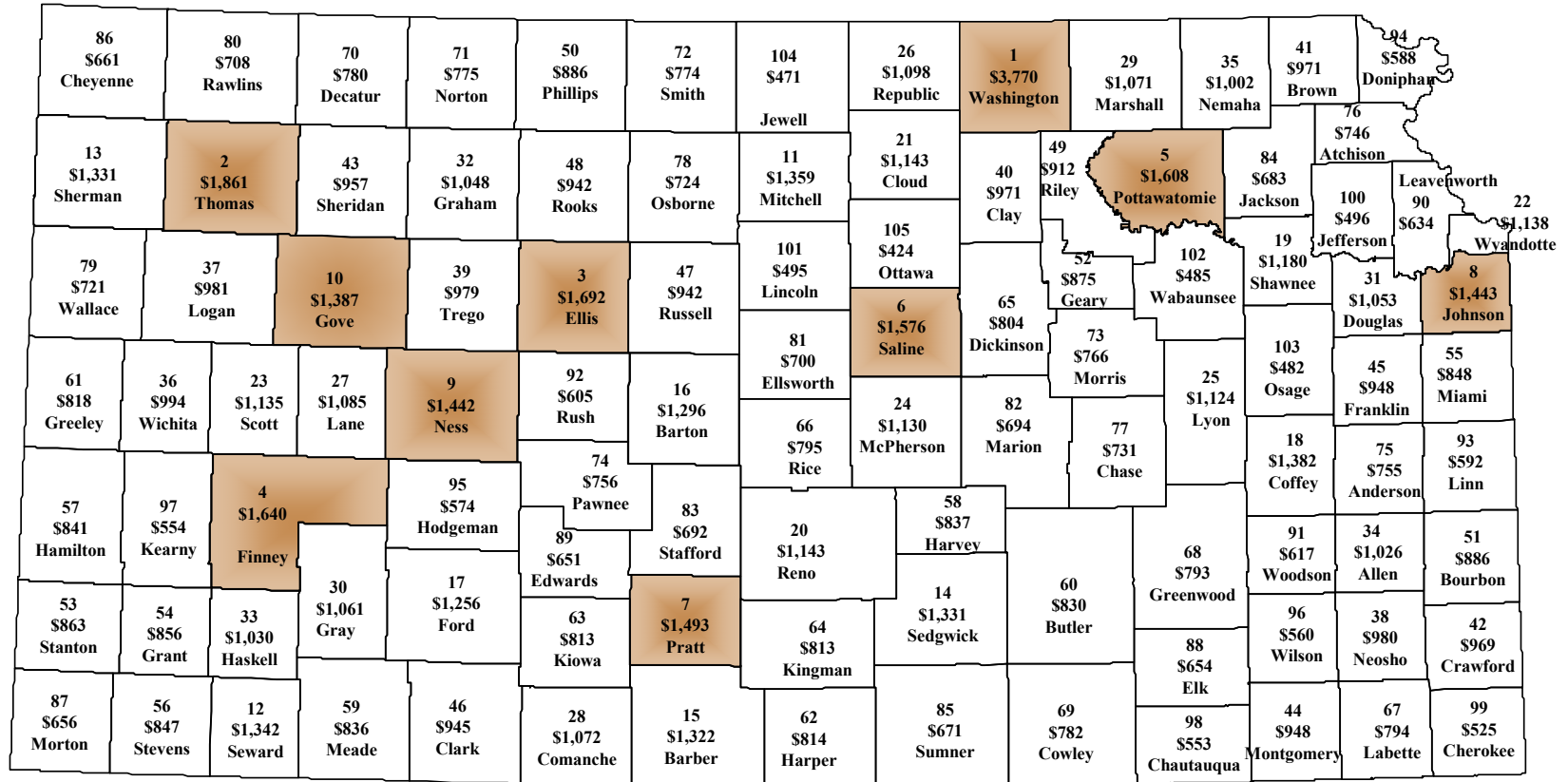
This map shows the Fiscal Year 2023 state sales tax collection percentage change over Fiscal Year 2022, by county. Total statewide percent change was an 5.0% increase. Details of this map are contained in pages 36 and 37 of this report.



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



Revised historical data is available upon request.

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

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

<u>North American Industry Classification</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Percent Change</u>
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			
221 Utilities	\$85,064,224	\$96,133,703	13.0%
2-digit Total	\$85,064,224	\$96,133,703	13.0%
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%
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 & Appliance 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

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

<u>North American Industry Classification</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Percent Change</u>
44-45 Retail Trade			
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 Insurance			
522 Credit Intermediation and Related Activities	\$5,121,425	\$4,886,374	-4.6%
523 Securities and Commodity Contract Brokerage	\$363,188	\$418,944	15.4%
524 Insurance Carriers and Related Activities	\$405,810	\$473,611	16.7%
2-digit Total	\$5,890,423	\$5,778,930	-1.9%
53 Real Estate and Rental and Leasing			
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

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

<u>North American Industry Classification</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Percent 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	\$131,563	\$256,218	94.7%
2-digit Total	\$14,111,631	\$15,980,434	13.2%
99 Unclassified Establishments			
999 Unclassified Establishments	\$3,893,045	\$2,458,579	-36.8%
2-digit Total	\$3,893,045	\$2,458,579	-36.8%
Total	\$3,279,021,658	\$3,441,479,515	5.0%

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022	Fiscal Year 2023	Percent Change	Fiscal Year 2022	Fiscal Year 2023	Percent Change
	(July 2021 - June 2022)	(July 2022 - June 2023)		(July 2021 - June 2022)	(July 2022 - June 2023)	
Allen County	\$2,653,713	\$2,725,014	2.7%	\$671,430	\$674,644	0.5%
Anderson County	\$1,398,378	\$1,327,151	n/a	\$429,554	\$424,732	n/a
Atchison County	\$2,635,881	\$2,605,329	n/a	\$771,828	\$829,232	n/a
Barber County	\$740,515	\$916,791	23.8%	\$246,988	\$260,142	5.3%
Barton County	\$5,280,076	\$5,500,114	4.2%	\$901,831	\$954,200	5.8%
Bourbon County	\$2,853,182	\$3,037,452	6.5%	\$892,556	\$775,936	-13.1%
Brown County	\$1,441,790	\$1,594,249	10.6%	\$435,827	\$465,517	6.8%
Butler County	\$1,105	\$0	-100.0%	\$0	\$0	n/a
Chase County	\$302,520	\$333,584	10.3%	\$208,186	\$213,596	2.6%
Chautauqua County	\$617,522	\$335,355	-45.7%	\$245,555	\$129,466	-47.3%
Cherokee County	\$2,580,374	\$2,829,361	n/a	\$1,197,136	\$1,456,362	n/a
Cheyenne County	\$615,625	\$634,671	3.1%	\$283,375	\$318,789	12.5%
Clay County	\$1,389,981	\$1,330,752	-4.3%	\$430,923	\$533,634	23.8%
Cloud County	\$1,565,011	\$1,747,261	11.6%	\$274,136	\$317,947	16.0%
Cowley County	\$248	\$0	-100.0%	\$79	\$0	-99.8%
Crawford County	\$6,203,471	\$6,484,506	4.5%	\$1,721,466	\$1,817,091	5.6%
Decatur County	\$334,071	\$363,476	8.8%	\$158,396	\$184,696	16.6%
Dickinson County	\$3,760,362	\$3,828,082	1.8%	\$1,010,007	\$1,049,156	3.9%
Doniphan County	\$669,323	\$1,024,952	n/a	\$385,020	\$611,194	n/a
Douglas County	\$25,168,695	\$26,386,552	4.8%	\$5,507,487	\$6,191,803	12.4%
Edwards County	\$318,181	\$321,221	1.0%	\$106,074	\$118,397	11.6%
Elk County	\$290,210	\$282,672	-2.6%	\$88,948	\$103,264	16.1%
Ellis County	\$3,996,025	\$3,998,133	0.1%	\$600,720	\$648,378	7.9%
Ellsworth County	\$719,332	\$773,667	7.6%	\$215,981	\$249,046	15.3%
Finney County	\$12,885,364	\$13,437,723	4.3%	\$3,849,472	\$2,330,279	-39.5%
Ford County	\$6,961,830	\$7,483,525	7.5%	\$1,398,559	\$1,461,356	4.5%
Franklin County	\$5,909,619	\$6,262,249	6.0%	\$1,719,500	\$1,744,289	1.4%
Geary County	\$6,069,783	\$6,669,228	9.9%	\$1,552,350	\$1,691,241	8.9%
Gove County	\$1,204,488	\$1,266,150	5.1%	\$259,811	\$260,399	0.2%
Graham County	\$374,935	\$418,422	11.6%	\$104,131	\$116,483	11.9%
Gray County	\$883,085	\$1,084,483	22.8%	\$308,153	\$303,059	-1.7%
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
Hamilton County	\$372,127	\$397,890	n/a	\$127,537	\$144,910	n/a
Harvey County	\$9,012,016	\$9,701,571	7.7%	\$2,516,725	\$2,663,377	5.8%
Haskell County	\$292,765	\$337,076	15.1%	\$163,027	\$125,894	-22.8%
Hodgeman County	\$191,925	\$198,234	3.3%	\$71,351	\$72,491	1.6%
Jackson County	\$2,144,473	\$2,247,410	4.8%	\$559,292	\$587,687	5.1%
Jefferson County	\$1,588,686	\$1,717,281	8.1%	\$660,947	\$751,564	13.7%
Jewell County	\$265,391	\$269,791	1.7%	\$101,760	\$111,967	10.0%
Johnson County	\$203,364,731	\$219,007,804	7.7%	\$67,442,335	\$73,757,651	9.4%
Kingman County	\$1,464,365	\$1,550,358	5.9%	\$512,314	\$474,824	-7.3%
Kiowa County	\$349,147	\$366,321	4.9%	\$177,397	\$160,933	-9.3%
Labette County	\$3,226,542	\$3,414,399	5.8%	\$974,438	\$981,966	0.8%
Lane County	\$221,846	\$271,724	22.5%	\$72,773	\$68,165	-6.3%
Leavenworth County	\$8,878,267	\$9,071,722	2.2%	\$3,109,263	\$3,411,275	9.7%
Lincoln County	\$436,097	\$456,450	4.7%	\$158,991	\$161,047	1.3%
Linn County	\$884,288	\$888,881	0.5%	\$423,275	\$471,052	11.3%
Logan County	\$699,634	\$673,231	-3.8%	\$181,864	\$220,568	21.3%
Lyon County	\$5,540,738	\$5,981,333	8.0%	\$1,141,091	\$1,211,937	6.2%
Marion County	\$1,298,875	\$1,476,212	13.7%	\$413,852	\$534,843	29.2%
Marshall County	\$932,608	\$909,372	-2.5%	\$308,118	\$281,877	-8.5%
Mcperson County	\$7,955,568	\$8,528,416	7.2%	\$2,136,595	\$2,349,949	10.0%
Meade County	\$619,963	\$654,286	5.5%	\$263,471	\$193,802	-26.4%
Miami County	\$6,763,353	\$7,548,454	11.6%	\$2,244,704	\$2,519,087	12.2%
Mitchell County	\$1,274,427	\$1,363,065	7.0%	\$322,430	\$299,136	-7.2%
Montgomery County	\$0	\$0	n/a	\$0	\$0	n/a
Morris County	\$765,139	\$731,645	-4.4%	\$208,569	\$192,026	-7.9%
Morton County	\$339,571	\$339,776	0.1%	\$136,187	\$129,985	-4.6%
Nemaha County	\$2,493,957	\$2,611,920	4.7%	\$744,257	\$802,221	7.8%
Neosho County	\$4,324,510	\$4,563,742	5.5%	\$1,034,419	\$1,142,250	10.4%
Norton County	\$510,015	\$518,172	1.6%	\$200,553	\$251,141	25.2%
Osage County	\$1,356,113	\$1,962,826	44.7%	\$471,185	\$668,120	41.8%
Osborne County	\$680,440	\$706,623	3.8%	\$196,721	\$211,704	7.6%
Ottawa County	\$418,136	\$459,940	10.0%	\$153,135	\$168,932	10.3%
Pawnee County	\$1,443,340	\$1,590,198	10.2%	\$387,873	\$443,783	14.4%
Phillips County	\$371,657	\$377,250	1.5%	\$128,428	\$150,115	16.9%
Pottawatomie County	\$6,633,248	\$6,970,346	5.1%	\$1,255,999	\$1,348,050	7.3%
Pratt County	\$3,633,362	\$3,938,005	8.4%	\$754,983	\$782,860	3.7%
Rawlins County	\$298,618	\$333,335	11.6%	\$171,925	\$185,487	7.9%
Reno County	\$11,055,899	\$11,676,578	5.6%	\$2,072,285	\$2,661,904	28.5%

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022	Fiscal Year 2023	Percent Change	Fiscal Year 2022	Fiscal Year 2023	Percent Change
	(July 2021 - June 2022)	(July 2022 - June 2023)		(July 2021 - June 2022)	(July 2022 - June 2023)	
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	\$19,888,471	\$20,819,078	4.7%	\$3,060,782	\$3,420,529	11.8%
Scott County	\$1,877,937	\$2,003,111	6.7%	\$462,475	\$532,008	15.0%
Sedgwick County	\$109,891,240	\$116,364,324	5.9%	\$20,971,155	\$23,300,575	11.1%
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	\$2,541,585	\$2,699,204	6.2%	\$782,328	\$876,236	12.0%
Thomas County	\$3,752,629	\$4,179,725	11.4%	\$742,877	\$829,170	11.6%
Trego County	\$464,685	\$467,956	0.7%	\$128,662	\$116,122	-9.7%
Wabaunsee County	\$861,168	\$928,447	7.8%	\$344,528	\$369,154	7.1%
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	\$19,250	\$21,086	9.5%	\$7,361	\$7,165	-2.7%
Americus	\$35,608	\$39,818	11.8%	\$15,655	\$19,654	25.6%
Andover	\$2,605,828	\$5,217,239	n/a	\$637,984	\$1,686,044	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	\$2,457,114	\$2,627,760	6.9%	\$716,687	\$703,979	-1.8%
Axtell	\$69,685	\$77,650	11.4%	\$16,439	\$29,629	80.2%
Baldwin City	\$560,232	\$593,494	n/a	\$239,401	\$280,095	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	\$17,240	\$20,861	21.0%	\$7,233	\$8,045	11.2%
Buhler	\$77,658	\$119,593	54.0%	\$83,629	\$130,989	56.6%
Burden	\$27,219	\$31,433	15.5%	\$11,787	\$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	19.4%	\$48,050	\$50,224	4.5%
Chase	\$13,530	\$19,126	41.4%	\$10,143	\$8,252	-18.6%

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022	Fiscal Year 2023	Percent Change	Fiscal Year 2022	Fiscal Year 2023	Percent Change
	(July 2021 - June 2022)	(July 2022 - June 2023)		(July 2021 - June 2022)	(July 2022 - June 2023)	
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	12.5%
Coldwater	\$294,541	\$350,232	18.9%	\$94,690	\$50,295	-46.9%
Collyer	\$7,399	\$9,565	29.3%	\$0	\$1,768	n/a
Colony	\$7,510	\$7,935	5.7%	\$5,040	\$4,542	-9.9%
Columbus	\$592,259	\$484,930	n/a	\$192,720	\$168,257	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	-0.7%	\$71,797	\$74,534	3.8%
Ellinwood	\$87,905	\$188,154	n/a	\$25,163	\$53,401	n/a
Ellis	\$424,043	\$419,426	-1.1%	\$129,604	\$133,694	3.2%
Ellsworth	\$482,831	\$522,870	8.3%	\$98,859	\$104,661	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	\$289,682	\$303,894	4.9%	\$48,497	\$51,220	5.6%
Grandview Plaza	\$196,963	\$210,925	7.1%	\$87,709	\$136,981	56.2%
Great Bend	\$3,056,156	\$4,681,344	n/a	\$408,266	\$677,921	n/a
Greensburg	\$162,879	\$165,216	1.4%	\$59,621	\$46,720	-21.6%
Gridley	\$4,168	\$60,779	n/a	\$2,837	\$29,041	n/a
Grinnell	\$7,258	\$6,713	-7.5%	\$3,078	\$3,107	0.9%
Hardtner	\$0	\$0	n/a	\$0	\$0	n/a

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022	Fiscal Year 2023	Percent Change	Fiscal Year 2022	Fiscal Year 2023	Percent Change
	(July 2021 - June 2022)	(July 2022 - June 2023)		(July 2021 - June 2022)	(July 2022 - June 2023)	
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
Haysville	\$826,435	\$845,697	2.3%	\$473,607	\$505,063	6.6%
Herington	\$261,612	\$271,422	3.7%	\$85,691	\$76,353	-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	\$275,752	\$281,820	2.2%	\$99,793	\$91,002	-8.8%
Howard	\$80,351	\$91,479	13.8%	\$27,168	\$33,347	22.7%
Hugoton	\$775,250	\$750,934	-3.1%	\$224,809	\$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	\$46,742	\$46,817	0.2%	\$15,178	\$16,040	5.7%
Kincaid	\$7,347	\$7,860	7.0%	\$4,714	\$3,370	-28.5%
Kingman	\$492,105	\$491,670	-0.1%	\$131,489	\$126,147	-4.1%
Kinsley	\$173,135	\$184,751	6.7%	\$45,288	\$48,215	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	\$1,917	n/a	\$0	\$1,336	n/a
Lawrence	\$28,480,560	\$29,951,179	5.2%	\$5,433,237	\$6,083,808	12.0%
Leavenworth	\$10,309,972	\$10,663,633	3.4%	\$2,150,701	\$2,393,151	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	\$540,235	\$573,924	6.2%	\$155,576	\$169,166	8.7%
Linwood	\$31,668	\$40,577	28.1%	\$27,565	\$29,705	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	\$17,206	-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	\$89,139	\$92,231	3.5%	\$21,795	\$24,427	12.1%
Maple Hill	\$32,386	\$27,448	-15.2%	\$16,307	\$17,761	8.9%
Mapleton	\$3,754	\$3,193	-14.9%	\$3,700	\$3,838	3.7%
Marion	\$198,803	\$216,167	8.7%	\$48,966	\$53,412	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%
Mayetta	\$41,450	\$41,795	n/a	\$21,201	\$22,196	n/a
Mayfield	\$4,980	\$4,241	-14.8%	\$1,838	\$1,434	-22.0%
McCune	\$67,623	\$4,375	-93.5%	\$13,888	\$15,627	12.5%
McPherson	\$3,288,114	\$3,569,187	8.5%	\$594,155	\$677,965	14.1%
Meade	\$228,219	\$245,354	7.5%	\$65,925	\$65,122	-1.2%

Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022	Fiscal Year 2023	Percent Change	Fiscal Year 2022	Fiscal Year 2023	Percent Change
	(July 2021 - June 2022)	(July 2022 - June 2023)		(July 2021 - June 2022)	(July 2022 - June 2023)	
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	\$70,485	1.8%	\$18,507	\$24,912	34.6%
Minneapolis	\$209,265	\$218,524	4.4%	\$58,886	\$62,619	6.3%
Minneola	\$58,985	\$62,605	6.1%	\$47,660	\$26,360	-44.7%
Mission	\$4,475,742	\$5,217,430	n/a	\$1,289,006	\$1,599,392	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	\$15,609	\$19,374	24.1%	\$18,630	\$9,268	-50.2%
Mulvane	\$109,819	\$555,999	n/a	\$58,034	\$251,322	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	\$1,719	n/a	\$0	\$542	n/a
Onaga	\$81,939	\$88,760	8.3%	\$22,859	\$25,597	12.0%
Osage City	\$562,396	\$625,106	11.2%	\$135,082	\$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	\$2,089,473	\$2,224,286	6.5%	\$310,959	\$342,896	10.3%
Parker	\$97,093	\$67,191	-30.8%	\$20,600	\$18,736	-9.0%
Parsons	\$2,700,223	\$2,762,063	2.3%	\$601,692	\$545,976	-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	\$1,309,437	\$1,410,679	7.7%	\$187,724	\$198,641	5.8%
Pretty Prairie	\$38,109	\$33,660	-11.7%	\$19,136	\$28,466	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	\$42,823	1.2%	\$23,705	\$24,326	2.6%
Rose Hill	\$264,736	\$279,861	5.7%	\$162,992	\$155,111	-4.8%
Rossville	\$101,849	\$99,110	-2.7%	\$35,237	\$40,485	14.9%
Sabetha	\$523,965	\$571,025	9.0%	\$136,741	\$155,981	14.1%
Saint Francis	\$177,303	\$178,746	0.8%	\$63,160	\$63,453	0.5%
Saint George	\$71,847	\$66,764	-7.1%	\$59,606	\$73,685	23.6%

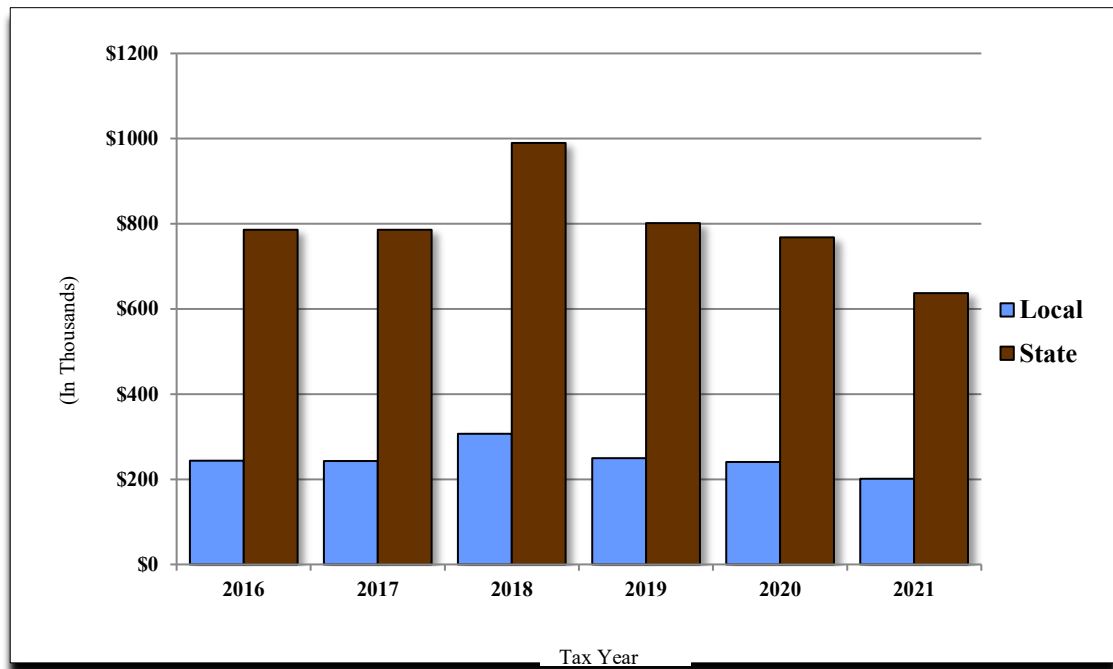
Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022	Fiscal Year 2023	Percent Change	Fiscal Year 2022	Fiscal Year 2023	Percent Change
	(July 2021 - June 2022)	(July 2022 - June 2023)		(July 2021 - June 2022)	(July 2022 - June 2023)	
Saint John	\$132,597	\$133,962	1.0%	\$33,755	\$37,136	10.0%
Saint Marys	\$323,402	\$365,873	13.1%	\$116,686	\$137,693	18.0%
Saint Paul	\$68,047	\$70,250	3.2%	\$22,897	\$26,360	15.1%
Salina	\$15,773,484	\$16,423,445	4.1%	\$2,160,268	\$2,413,613	11.7%
Satanta	\$86,841	\$94,963	9.4%	\$51,571	\$88,022	70.7%
Scammon	\$20,307	\$20,499	0.9%	\$6,184	\$16,333	164.1%
Scott City	\$345,643	\$373,756	8.1%	\$81,769	\$95,323	16.6%
Scranton	\$37,400	\$32,654	-12.7%	\$15,860	\$16,950	6.9%
Sedan	\$212,586	\$210,506	-1.0%	\$58,131	\$57,492	-1.1%
Sedgwick	\$135,615	\$132,822	-2.1%	\$44,510	\$43,355	-2.6%
Seneca	\$740,404	\$818,966	10.6%	\$122,397	\$135,987	11.1%
Severy	\$27,402	\$29,815	8.8%	\$7,760	\$7,310	-5.8%
Shawnee	\$18,811,427	\$19,901,286	5.8%	\$5,833,140	\$6,338,173	8.7%
Smith Center	\$296,111	\$292,564	-1.2%	\$77,668	\$75,607	-2.7%
South Hutchinson	\$361,735	\$366,638	1.4%	\$108,364	\$109,332	0.9%
Speed	\$0	\$126	n/a	\$0	\$1,455	n/a
Spivey	\$41,495	\$118,222	n/a	\$1,434	\$4,185	n/a
Spring Hill	\$1,493,776	\$1,626,552	8.9%	\$776,401	\$833,311	7.3%
Stafford	\$222,403	\$239,280	7.6%	\$82,025	\$79,980	-2.5%
Sterling	\$262,761	\$264,759	0.8%	\$112,027	\$97,791	-12.7%
Stockton	\$439,928	\$493,672	12.2%	\$137,119	\$144,076	5.1%
Strong City	\$57,106	\$52,200	-8.6%	\$16,190	\$20,608	27.3%
Sublette	\$229,527	\$238,513	3.9%	\$63,920	\$73,625	15.2%
Sylvia	\$4,162	\$4,843	16.4%	\$2,208	\$2,127	-3.7%
Syracuse	\$227,007	\$239,875	5.7%	\$81,457	\$88,095	8.1%
Thayer	\$60,776	\$62,365	2.6%	\$21,454	\$20,997	-2.1%
Tipton	\$25,963	\$31,236	20.3%	\$6,839	\$8,922	30.5%
Tonganoxie	\$1,048,608	\$1,179,733	12.5%	\$490,166	\$558,120	13.9%
Topeka	\$44,663,133	\$47,453,631	6.2%	\$9,035,998	\$10,335,783	14.4%
Toronto	\$14,396	\$10,746	-25.4%	\$3,675	\$3,725	1.4%
Towanda	\$84,857	\$97,781	15.2%	\$67,539	\$64,559	-4.4%
Troy	\$64,584	\$70,359	8.9%	\$44,185	\$44,352	0.4%
Udall	\$72,470	\$78,121	7.8%	\$25,734	\$24,837	-3.5%
Ulysses	\$1,345,362	\$1,474,733	9.6%	\$521,302	\$530,917	1.8%
Uniontown	\$21,727	\$33,264	53.1%	\$10,243	\$11,123	8.6%
Utica	\$11,215	\$10,358	-7.6%	\$5,266	\$4,041	-23.3%
Valley Center	\$514,360	\$571,855	11.2%	\$303,662	\$327,319	7.8%
Valley Falls	\$262,755	\$242,038	-7.9%	\$74,651	\$101,543	36.0%
Victoria	\$89,670	\$89,121	-0.6%	\$34,387	\$39,296	14.3%
Wakeeney	\$313,887	\$319,784	1.9%	\$72,012	\$78,123	8.5%
Wakefield	\$60,034	\$65,484	9.1%	\$26,168	\$27,715	5.9%
Wamego	\$1,295,130	\$1,413,856	9.2%	\$366,059	\$395,569	8.1%
Washington	\$173,947	\$271,095	55.8%	\$48,263	\$101,282	109.9%
Waterville	\$98,403	\$106,473	8.2%	\$24,982	\$32,106	28.5%
Wathena	\$141,432	\$179,633	27.0%	\$97,159	\$136,863	40.9%
Waverly	\$50,909	\$48,006	-5.7%	\$20,138	\$21,992	9.2%
Weir	\$20,810	\$22,854	9.8%	\$5,500	\$13,331	142.4%
Wellington	\$2,575,824	\$2,757,462	7.1%	\$498,521	\$579,530	16.2%
Wellsville	\$275,161	\$314,368	14.2%	\$114,567	\$131,490	14.8%
Westmoreland	\$57,404	\$67,164	17.0%	\$20,317	\$25,498	25.5%
Westwood	\$804,477	\$864,115	7.4%	\$173,946	\$168,218	-3.3%
Westwood Hills	\$28,404	\$28,340	-0.2%	\$30,020	\$25,625	-14.6%
White Cloud	\$5,748	\$5,867	2.1%	\$5,800	\$5,669	-2.3%
Whitewater	\$27,683	\$29,172	n/a	\$9,476	\$12,061	n/a
Willard	\$1,613	\$3,348	107.5%	\$2,319	\$2,815	21.4%
Williamsburg	\$19,075	\$23,647	24.0%	\$9,346	\$8,286	-11.3%
Wilmore	\$5,917	\$2,250	-62.0%	\$1,766	\$1,839	4.1%
Wilson	\$72,294	\$75,790	4.8%	\$24,722	\$24,002	-2.9%
Winchester	\$15,156	\$15,707	3.6%	\$6,162	\$7,104	15.3%
Winfield	\$3,382,269	\$3,841,771	13.6%	\$791,815	\$932,964	17.8%
Yates Center	\$352,491	\$328,973	n/a	\$118,323	\$101,072	n/a
Horsechief Reservoir	\$1,775,526	\$3,527	n/a	\$537,483	\$0	n/a
Statewide	\$1,157,746,636	\$1,240,917,330	7.2%	\$303,091,740	\$331,232,080	9.3%
Gage Park (in Shawnee Co)	\$0	\$583,443	n/a	\$0	\$141,419	n/a
Washburn U. (in Shawnee Co)	\$21,756,559	\$22,810,572	4.8%	\$5,058,677	\$5,752,663	13.7%

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.

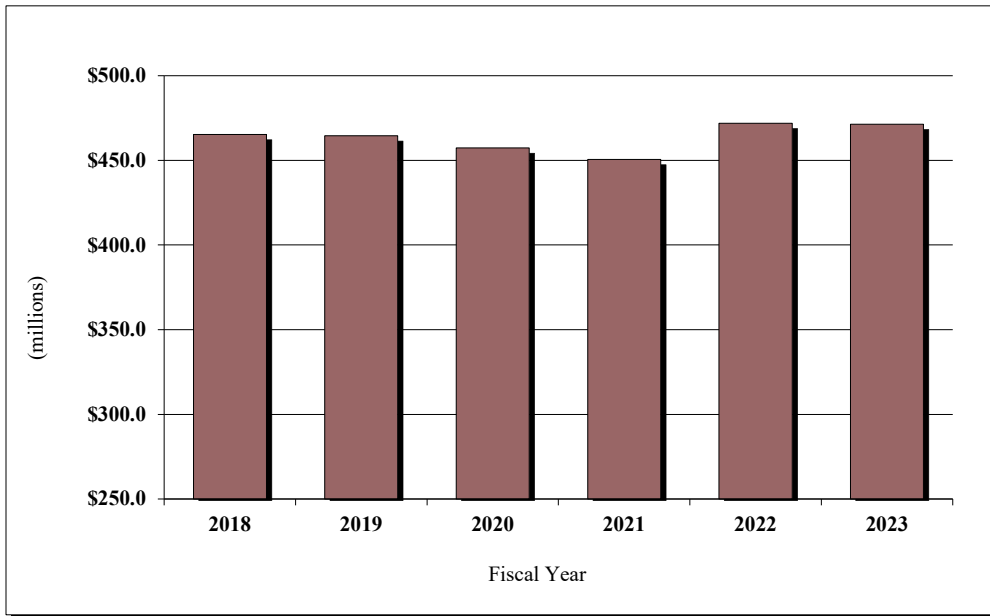
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



<u>Tax Year</u>	<u>Number Filers</u>	<u>Amount Collected Local Use Tax</u>	<u>Amount Collected State Use Tax</u>	<u>Amount Collected Total</u>	<u>Percent 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.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent 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%

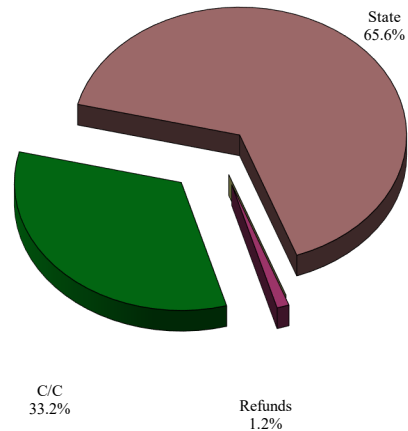
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Percent <u>Change</u>
Regular and E-85	\$332,372,614	\$332,604,914	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	<u>\$322,727</u>	<u>\$341,684</u>	5.9%
Total (Gross)	\$471,875,737	\$471,261,832	(0.1%)

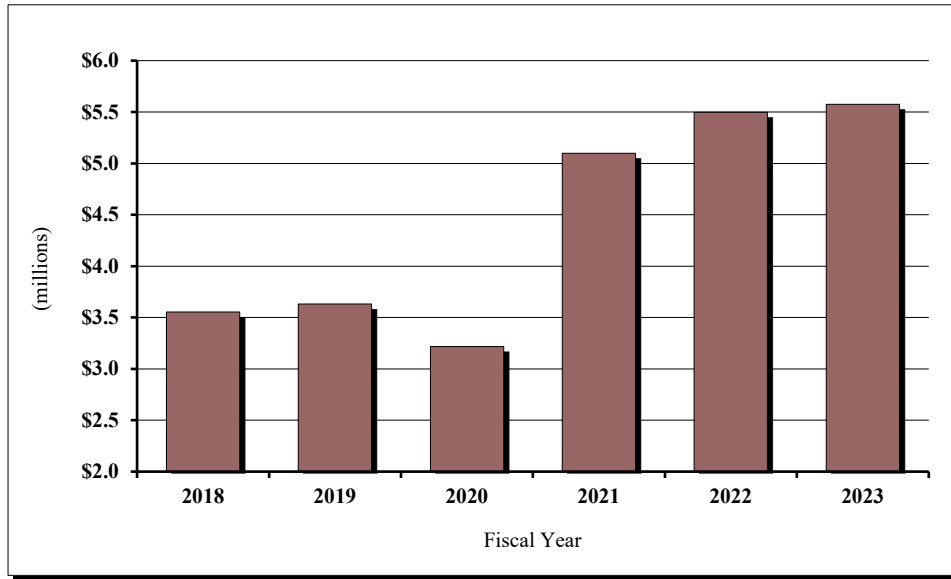
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

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



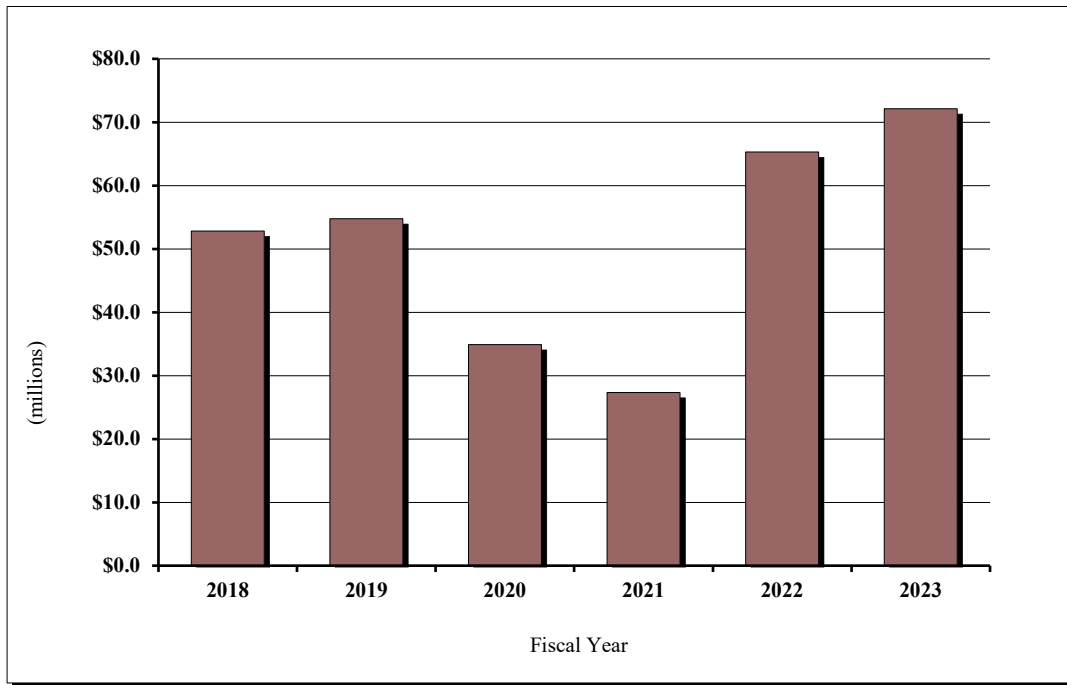
Motor Fuel Refund Amounts

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.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent 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%

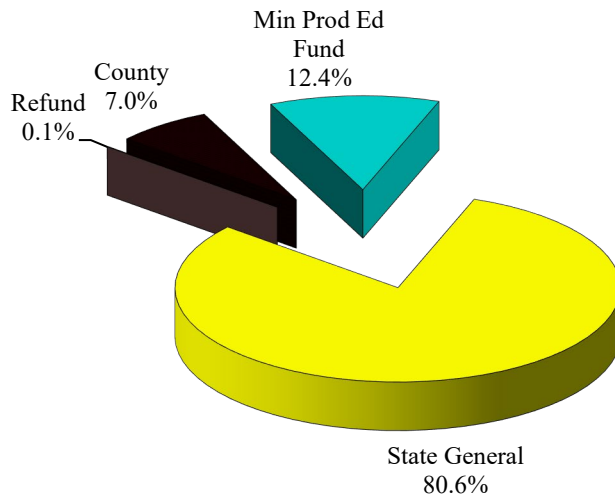
Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent 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

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>	<u>Mineral Production Education Fund</u>
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

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	ELLIS	2,187,153	41	COFFEY	187,710	81	RILEY	13,233
2	HASKELL	1,718,689	42	SHERIDAN	176,815	82	HAMILTON	8,842
3	BARTON	1,444,742	43	COMANCHE	173,401	83	DICKINSON	5,607
4	NESS	1,376,580	44	MIAMI	168,470	84	GEARY	5,080
5	FINNEY	1,347,273	45	NORTON	166,348	85	LABETTE	4,261
6	RUSSELL	1,336,991	46	CLARK	152,916	86	BROWN	4,210
7	ROOKS	1,323,358	47	GRANT	144,230	87	JEFFERSON	3,832
8	BARBER	973,488	48	PAWNEE	144,227	88	CLAY	1,145
9	STAFFORD	930,834	49	RUSH	138,993	89	JACKSON	1,131
10	GRAHAM	759,834	50	MEADE	135,332	90	OSAGE	941
11	BUTLER	699,122	51	CHAUTAUQUA	133,277	91	POTTAWATOMIE	313
12	LANE	570,568	52	WICHITA	126,702	92	ATCHISON	0
13	GOVE	557,186	53	ANDERSON	114,242	93	CHEROKEE	0
14	COWLEY	556,462	54	EDWARDS	110,744	94	CLOUD	0
15	TREGO	542,130	55	OSBORNE	106,646	95	DONIPHAN	0
16	SCOTT	514,784	56	FRANKLIN	105,417	96	JEWELL	0
17	RICE	509,854	57	STANTON	103,258	97	LINCOLN	0
18	LOGAN	477,514	58	JOHNSON	101,286	98	MARSHALL	0
19	HODGEMAN	404,623	59	MARION	95,582	99	MITCHELL	0
20	KEARNY	399,166	60	SEDGWICK	91,176	100	OTTAWA	0
21	RENO	390,354	61	WILSON	88,535	101	REPUBLIC	0
22	WOODSON	389,160	62	GREELEY	87,191	102	SHAWNEE	0
23	PRATT	380,222	63	HARVEY	82,217	103	SMITH	0
24	RAWLINS	370,118	64	LYON	76,354	104	WASHINGTON	0
25	SUMNER	358,510	65	GRAY	71,127	105	WYANDOTTE	0
26	FORD	314,293	66	BOURBON	70,612			
27	KINGMAN	302,844	67	MONTGOMERY	64,703			
28	GREENWOOD	295,186	68	LINN	64,536			
29	MCPHERSON	291,233	69	WALLACE	53,369			
30	THOMAS	266,747	70	SALINE	52,400	TOTAL BARRELS OIL		28,003,091
31	SEWARD	263,904	71	ELK	46,226			
32	HARPER	257,389	72	MORRIS	39,730			
33	CHEYENNE	240,690	73	NEMAHA	33,790			
34	MORTON	230,658	74	LEAVENWORTH	31,130	Counties producing		
35	KIOWA	225,036	75	WABAUNSEE	26,930	over 1 million barrels		10,734,786
36	PHILLIPS	224,613	76	DOUGLAS	26,000	Percent Total		38.3%
37	STEVENS	223,497	77	CHASE	22,658			
38	ALLEN	212,619	78	CRAWFORD	20,123			
39	ELLSWORTH	209,533	79	NEOSHO	18,997			
40	DECATUR	205,927	80	SHERMAN	18,215			

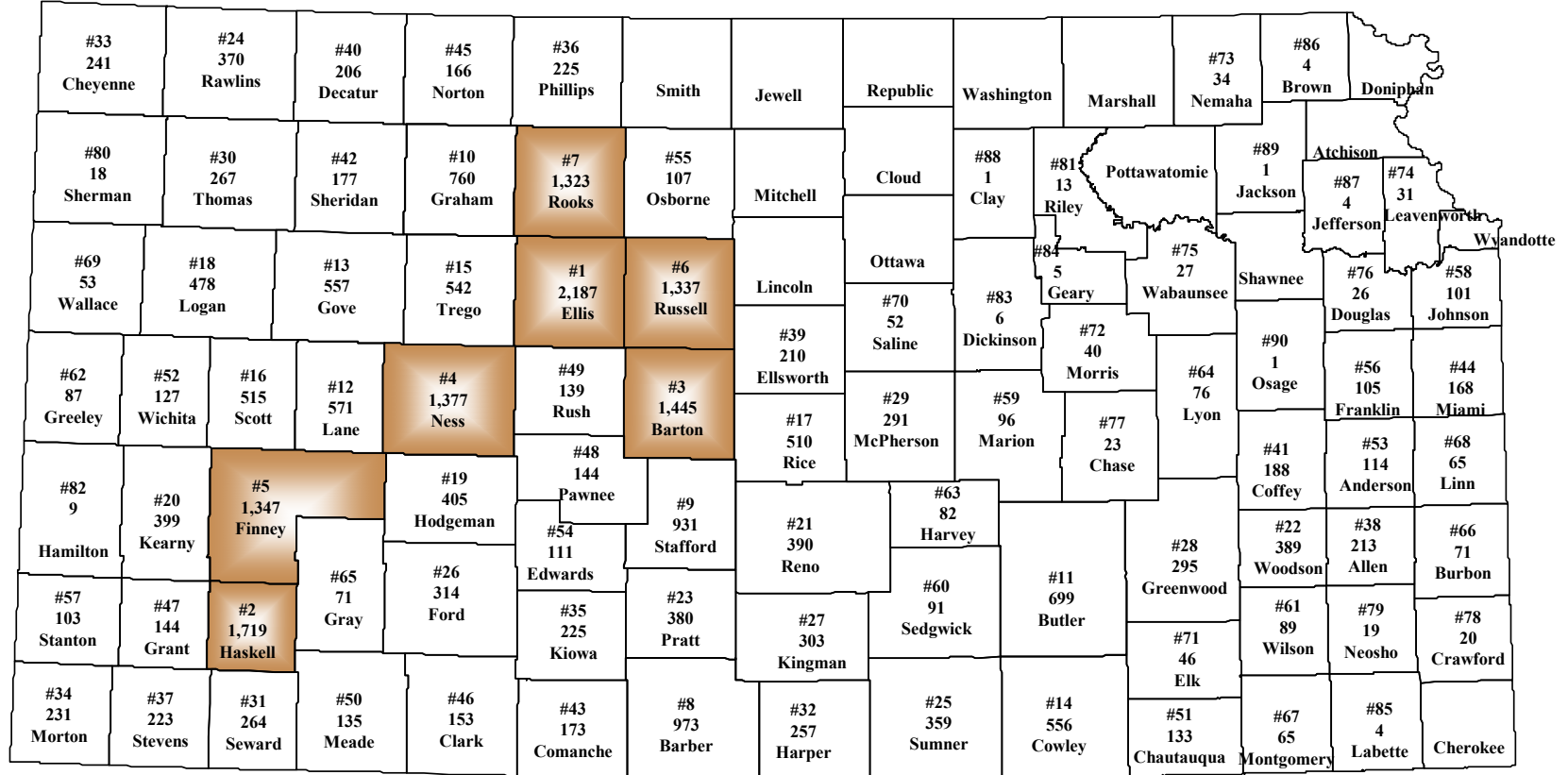
Oil Production, Calendar Year 2022

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)



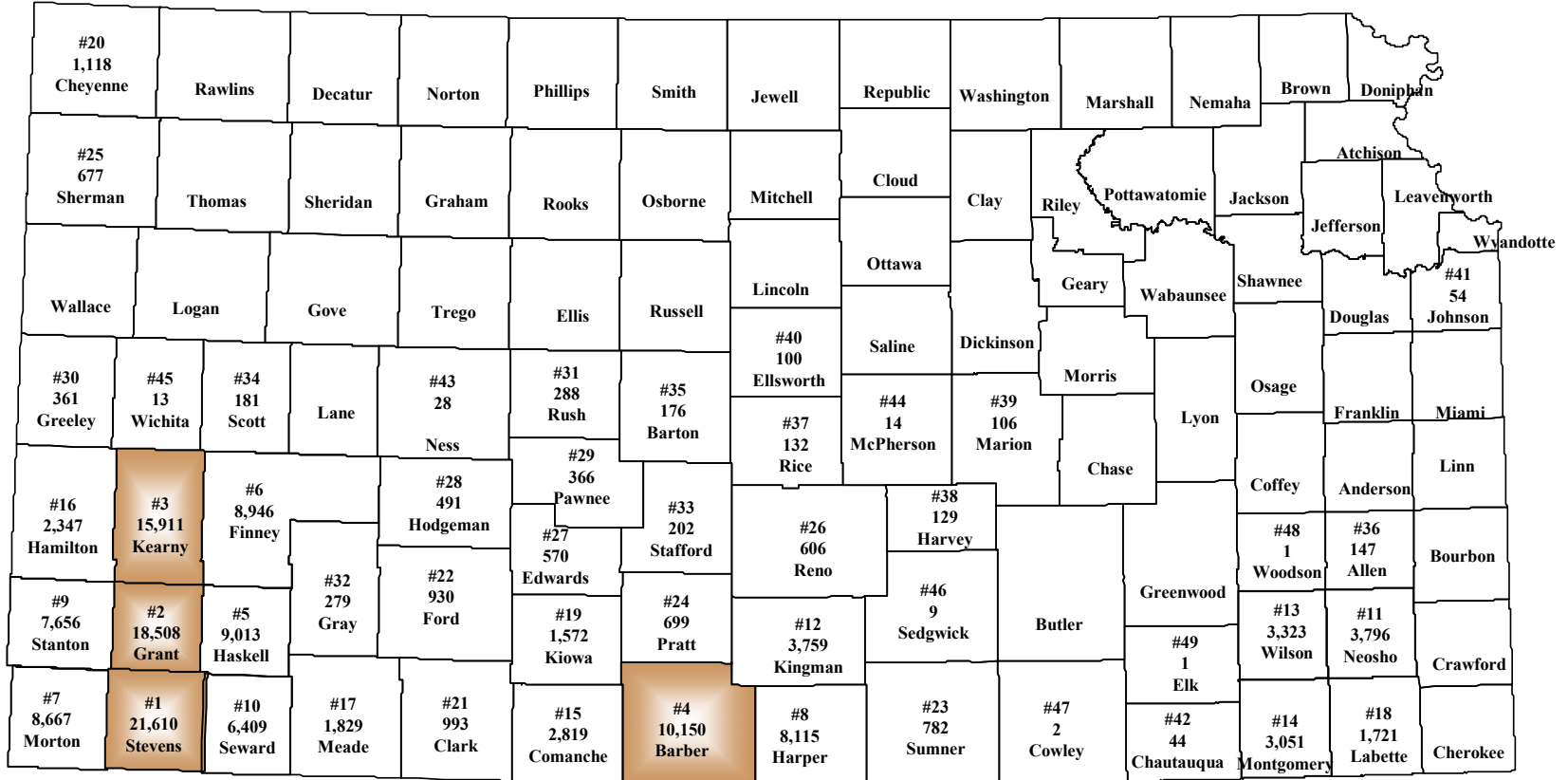
Gas Production, Calendar Year 2022

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.

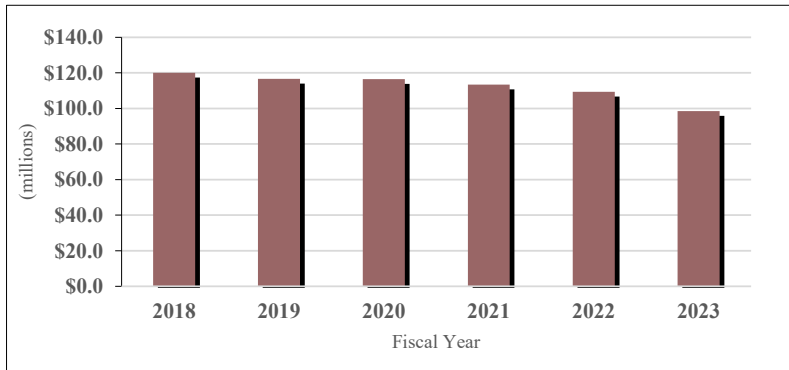
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

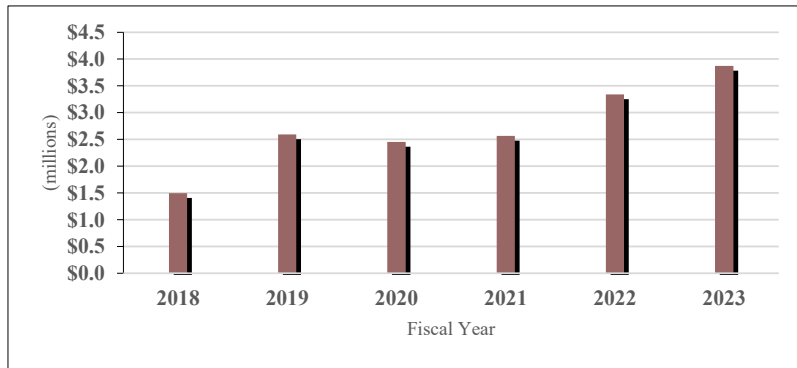
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2018	\$120,072,657	-7.7%
2019	\$116,693,299	-2.8%
2020	\$116,456,355	-0.2%
2021	\$113,490,746	-2.5%
2022	\$109,406,447	-3.6%
2023	\$98,453,308	-10.0%

Electronic Cigarette Tax Collections to State General Fund after Refunds

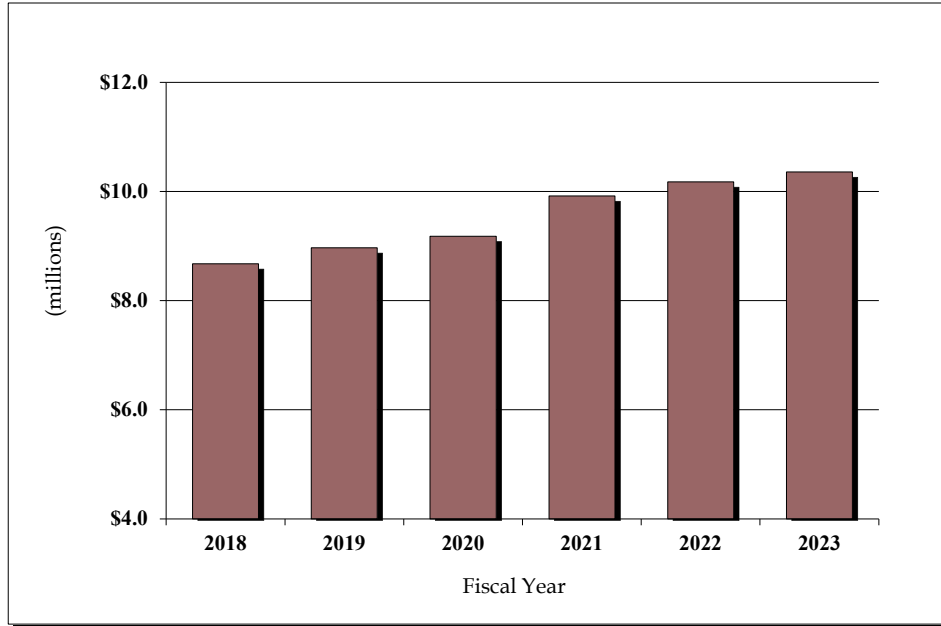
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1,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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2018	\$1,497,969	NC
2019	\$2,592,795	73.1%
2020	\$2,454,507	-5.3%
2021	\$2,567,472	4.6%
2022	\$3,342,063	30.2%
2023	\$3,873,381	15.9%

Tobacco Products Tax to State General Fund after Refunds

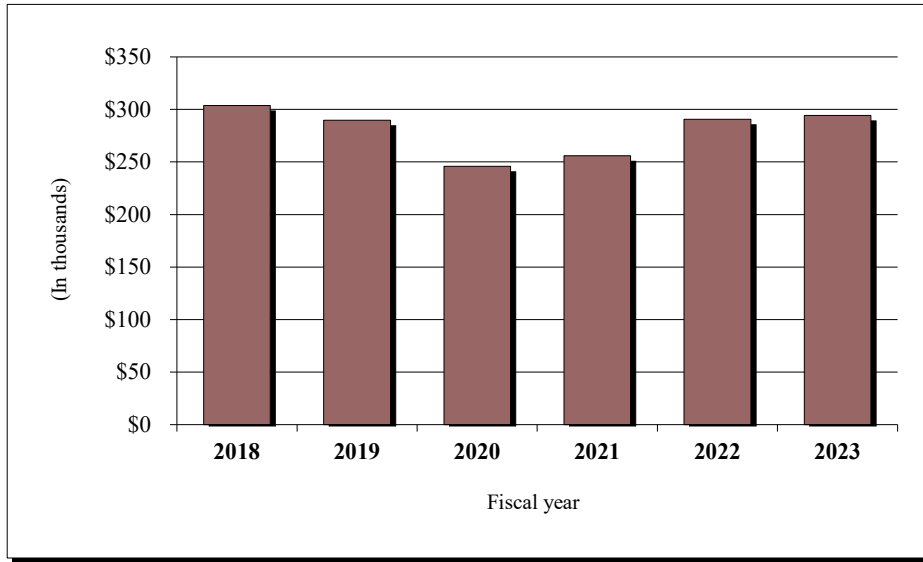
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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.

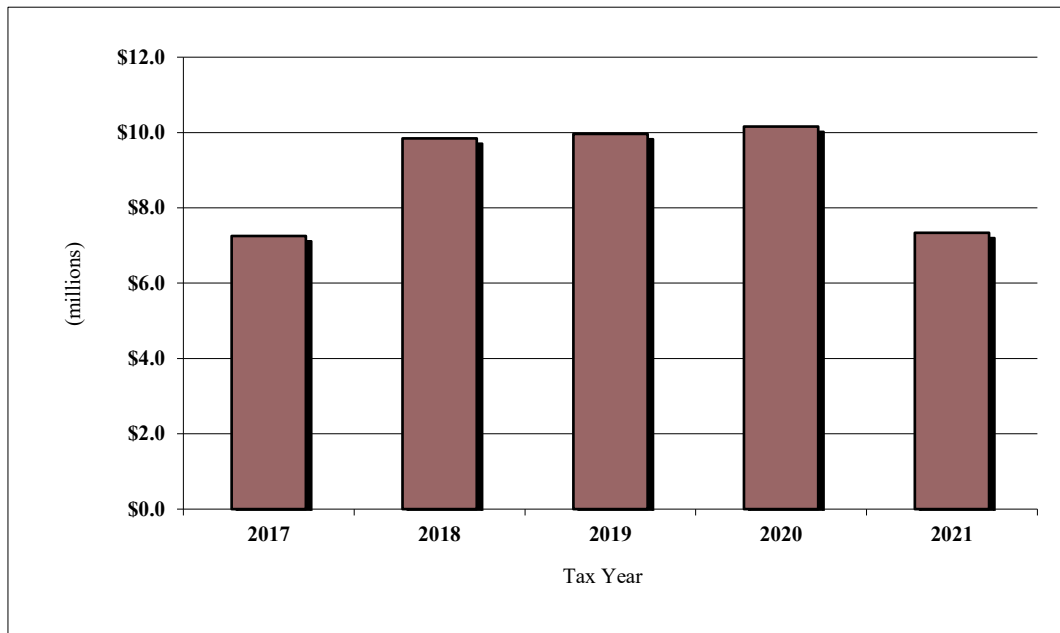


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2018	\$303,702	-2.9%
2019	\$289,685	-4.6%
2020	\$245,852	-15.1%
2021	\$256,056	4.2%
2022	\$290,798	13.6%
2023	\$294,160	1.2%

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.

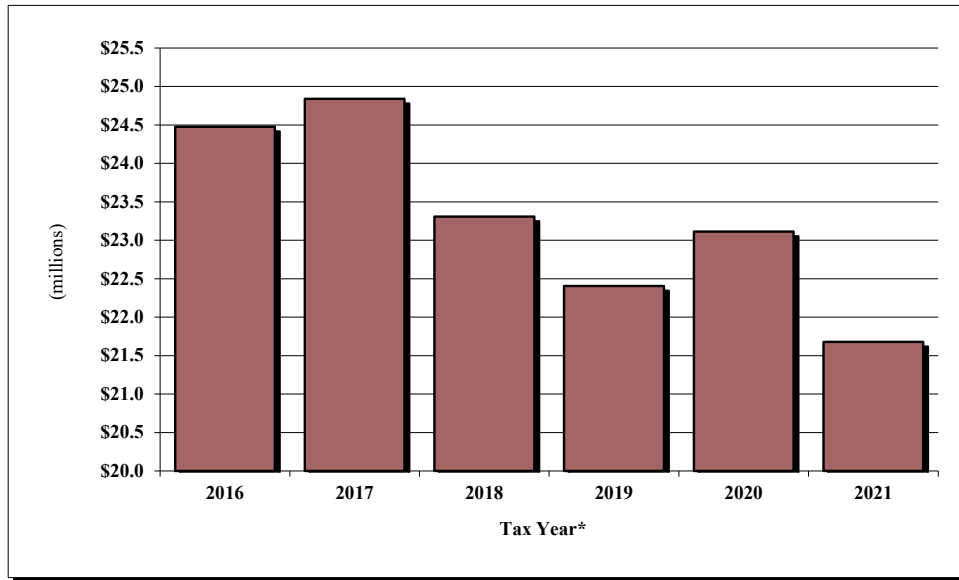


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2017	52,866	\$7,252,993	-7.7%
2018	70,090	\$9,847,101	35.8%
2019	69,307	\$9,966,464	1.2%
2020	70,303	\$10,157,103	1.9%
2021	53,188	\$7,336,457	-27.8%

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 \$22,000. 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.

Tax Year*	Number of Claims Allowed	Amount Paid	Percent Change
2016	74,455	\$24,475,267	-0.2%
2017	74,597	\$24,839,296	1.5%
2018	70,642	\$23,309,337	-6.2%
2019	68,946	\$22,404,223	-3.9%
2020	70,470	\$23,114,374	3.2%
2021	65,527	\$21,678,310	-6.2%

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	\$15,910	\$20,096	\$1,170	42%	620	12,579	5%
Anderson	\$78,802	\$257	\$15,258	\$19,764	\$1,275	42%	307	7,776	4%
Atchison	\$104,520	\$239	\$15,919	\$20,342	\$1,232	39%	437	16,108	3%
Barber	\$36,889	\$244	\$15,991	\$20,239	\$1,170	41%	151	4,122	4%
Barton	\$212,108	\$238	\$15,971	\$20,630	\$1,399	39%	890	25,080	4%
Bourbon	\$149,082	\$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	\$63,322	\$243	\$15,904	\$20,403	\$1,294	40%	261	8,043	3%
Cloud	\$78,183	\$233	\$14,212	\$20,391	\$1,211	40%	335	8,946	4%
Coffey	\$63,231	\$223	\$15,551	\$20,957	\$1,116	39%	283	8,280	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	\$148,899	\$225	\$16,597	\$21,943	\$1,708	34%	662	28,941	2%
Ellsworth	\$58,057	\$274	\$15,173	\$19,066	\$1,205	46%	212	6,355	3%
Finney	\$112,138	\$216	\$15,439	\$22,282	\$2,359	34%	519	37,650	1%
Ford	\$102,701	\$245	\$15,560	\$20,840	\$1,709	38%	420	33,848	1%
Franklin	\$169,833	\$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	\$240	\$18,436	\$21,373	\$1,549	37%	41	2,430	2%
Harper	\$56,942	\$265	\$14,744	\$18,941	\$1,063	45%	215	5,323	4%
Harvey	\$178,450	\$214	\$17,919	\$22,328	\$1,805	33%	832	33,801	2%
Haskell	\$16,170	\$253	\$11,312	\$20,932	\$1,806	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	\$18,562	\$24,746	\$1,615	25%	51	2,404	2%
Labette	\$214,897	\$263	\$13,745	\$18,737	\$1,056	47%	817	19,757	4%
Lane	\$9,529	\$227	\$15,662	\$21,098	\$1,222	38%	42	1,556	3%
Leavenworth	\$246,408	\$224	\$15,103	\$21,939	\$2,066	34%	1,098	82,892	1%
Lincoln	\$32,089	\$207	\$13,237	\$19,896	\$992	42%	155	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	\$226	\$14,407	\$21,679	\$1,449	36%	203	5,349	4%
Morton	\$13,248	\$221	\$15,815	\$21,189	\$1,474	36%	60	2,599	2%
Nemaha	\$59,893	\$231	\$14,793	\$19,673	\$1,053	42%	259	10,115	3%
Neosho	\$178,103	\$252	\$14,557	\$19,761	\$1,084	42%	706	15,606	5%
Ness	\$21,976	\$236	\$15,438	\$20,557	\$1,268	42%	93	2,645	4%
Norton	\$30,547	\$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	\$218	\$12,548	\$19,619	\$891	42%	154	3,490	4%
Ottawa	\$45,599	\$230	\$15,990	\$21,069	\$1,561	38%	198	5,795	3%
Pawnee	\$47,340	\$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	\$21,685	\$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	\$225	\$15,353	\$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
Assessments by Tax Type

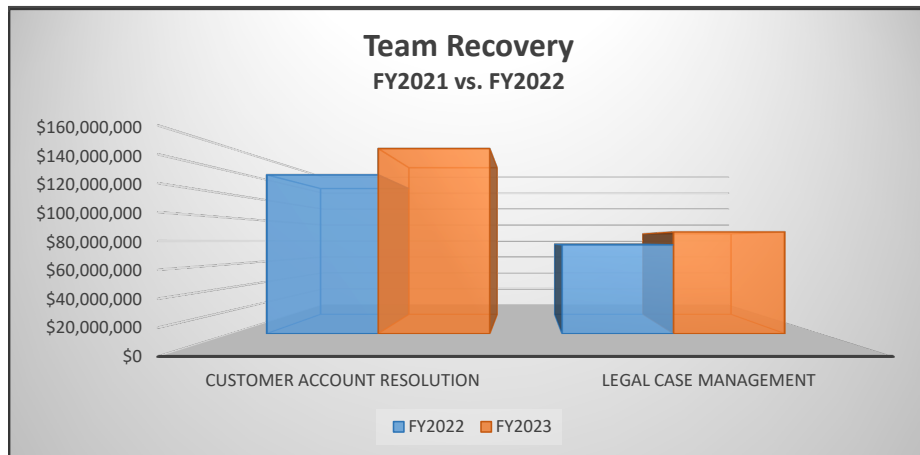
Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

Tax Type		Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023	
		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)
	Total - Net	2426	\$9,008,225	2233	\$38,390,993	1853	\$25,735,198

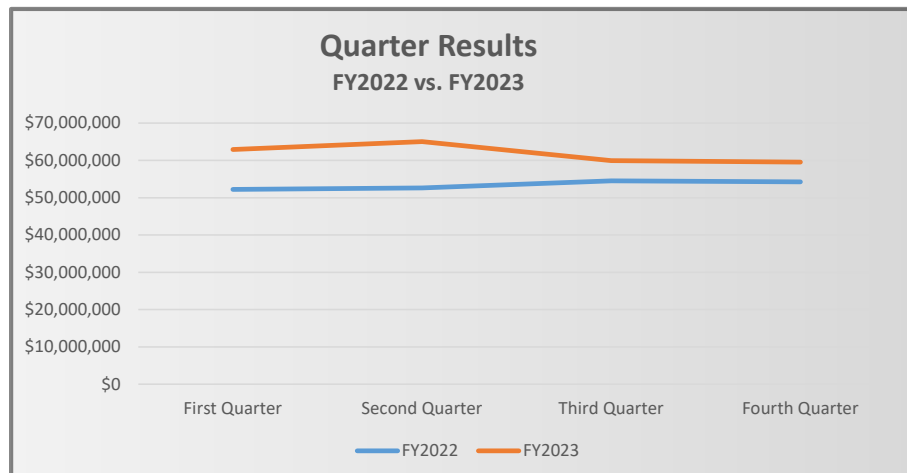
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Revenue Recovery Bureau - Taxation

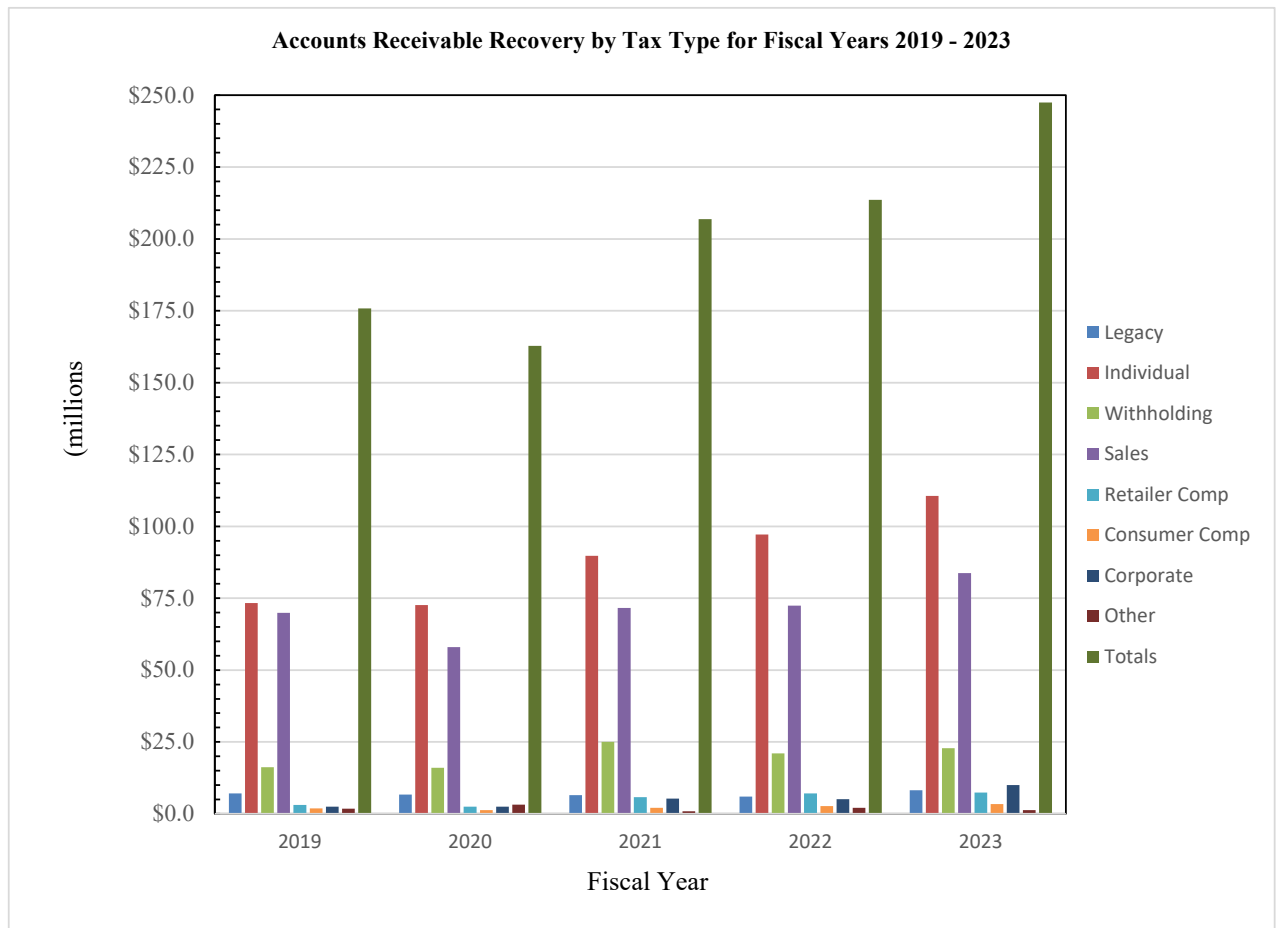
Revenue Recovery Bureau - Taxation				
			Report Ending Date	June 30, 2023
Accounts Receivable Recovery				
FY2022 vs FY2023 Results				
	FY2022	FY2023	+/- \$	+/- (%)
Cummulative Totals	\$213,605,071	\$247,407,671	\$33,802,600	15.82
<i>Individual Teams</i>				
	FY2022	FY2023		
Customer Account Resolution	\$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 FY2023 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

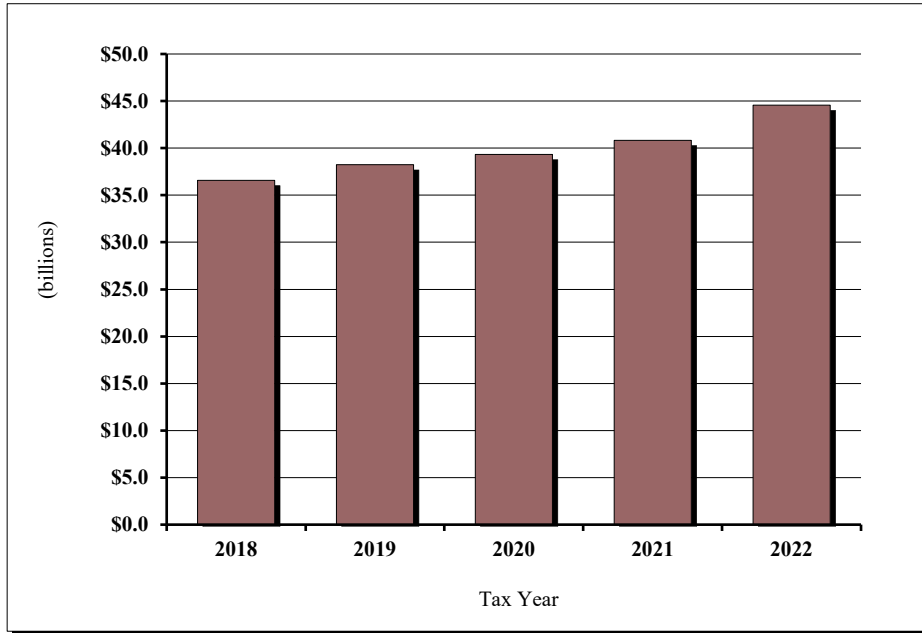


Legacy taxes include the following: Transient Guest,

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



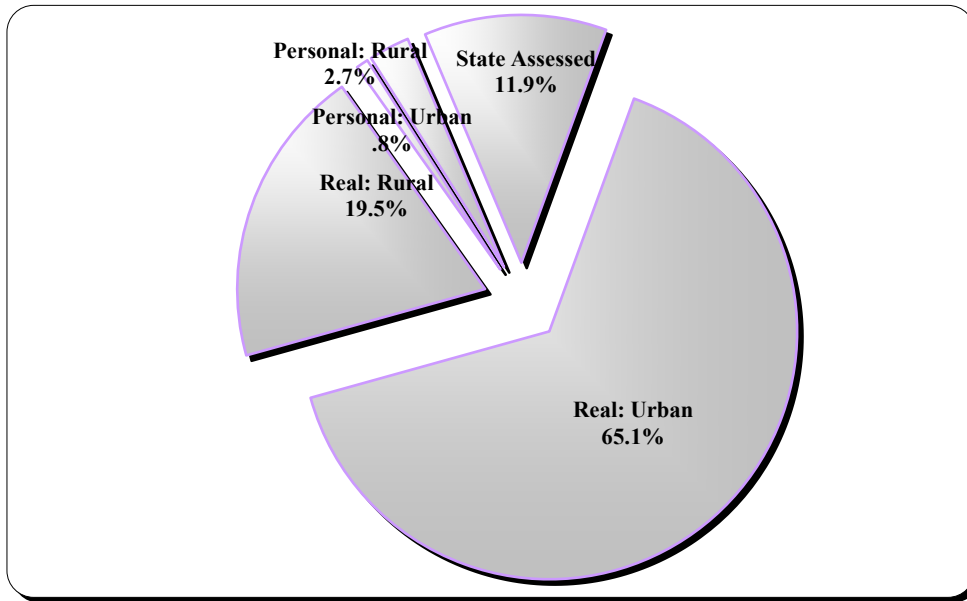
Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent 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



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2021</u>	<u>Assessed Valuation Tax Year 2022</u>	<u>Percent Change</u>	<u>2022 Percent 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

<u>Property Category</u>	2021 Assessed <u>Valuation</u>	2021 Percent <u>Total</u>	2022 Assessed <u>Valuation</u>	2022 Percent <u>Total</u>
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

<u>Property Category</u>	2021 Assessed <u>Valuation</u>	2021 Percent <u>Total</u>	2022 Assessed <u>Valuation</u>	2022 Percent <u>Total</u>
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>	<u>\$552,940,273</u>	<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

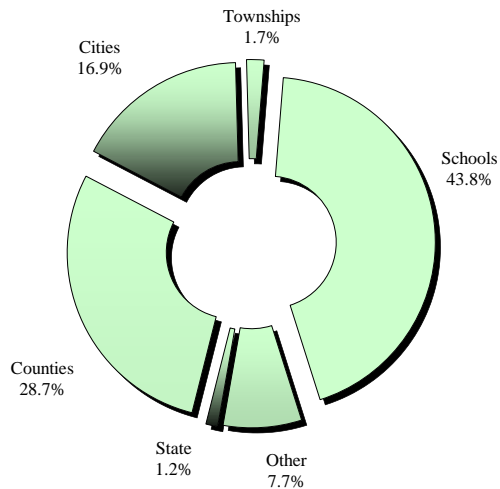
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change 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

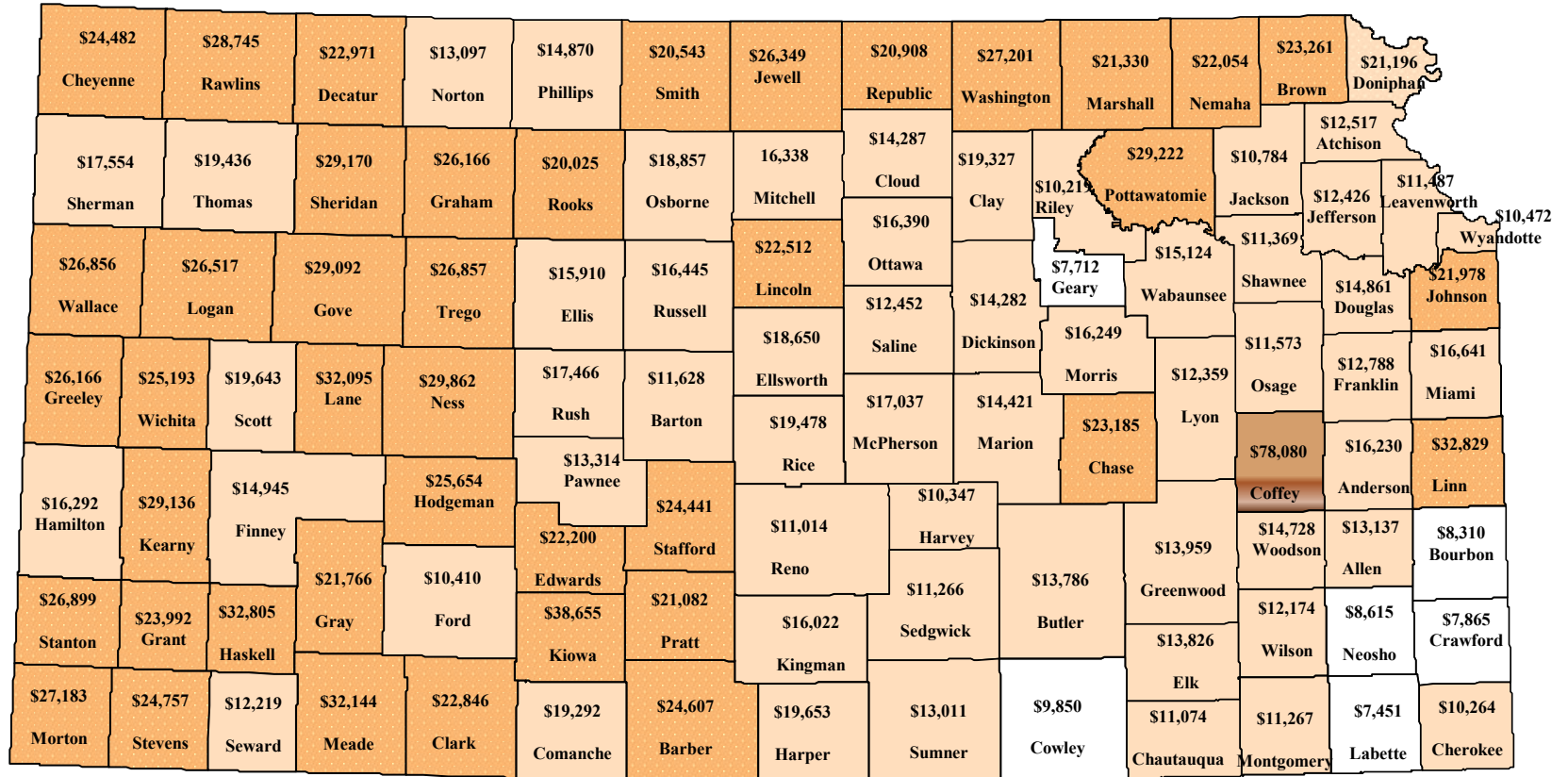
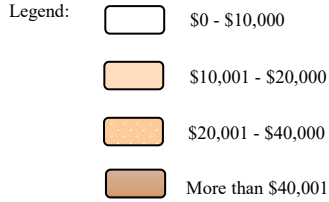
Taxing District	Amount	Percent Total
State	\$66,848,469	1.2%
Counties	\$1,660,917,580	28.7%
Cities	\$977,390,660	16.9%
Townships	\$98,376,783	1.7%
Schools	\$2,534,388,066	43.8%
Other	\$443,372,860	7.7%
*Total	\$5,781,294,418	100.0%
Total Local	\$5,714,445,949	98.8%
Total State	\$66,848,469	1.2%
*Total	\$5,781,294,418	100.0%



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

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

Total Assessed Value of Property Per Capita, 2022



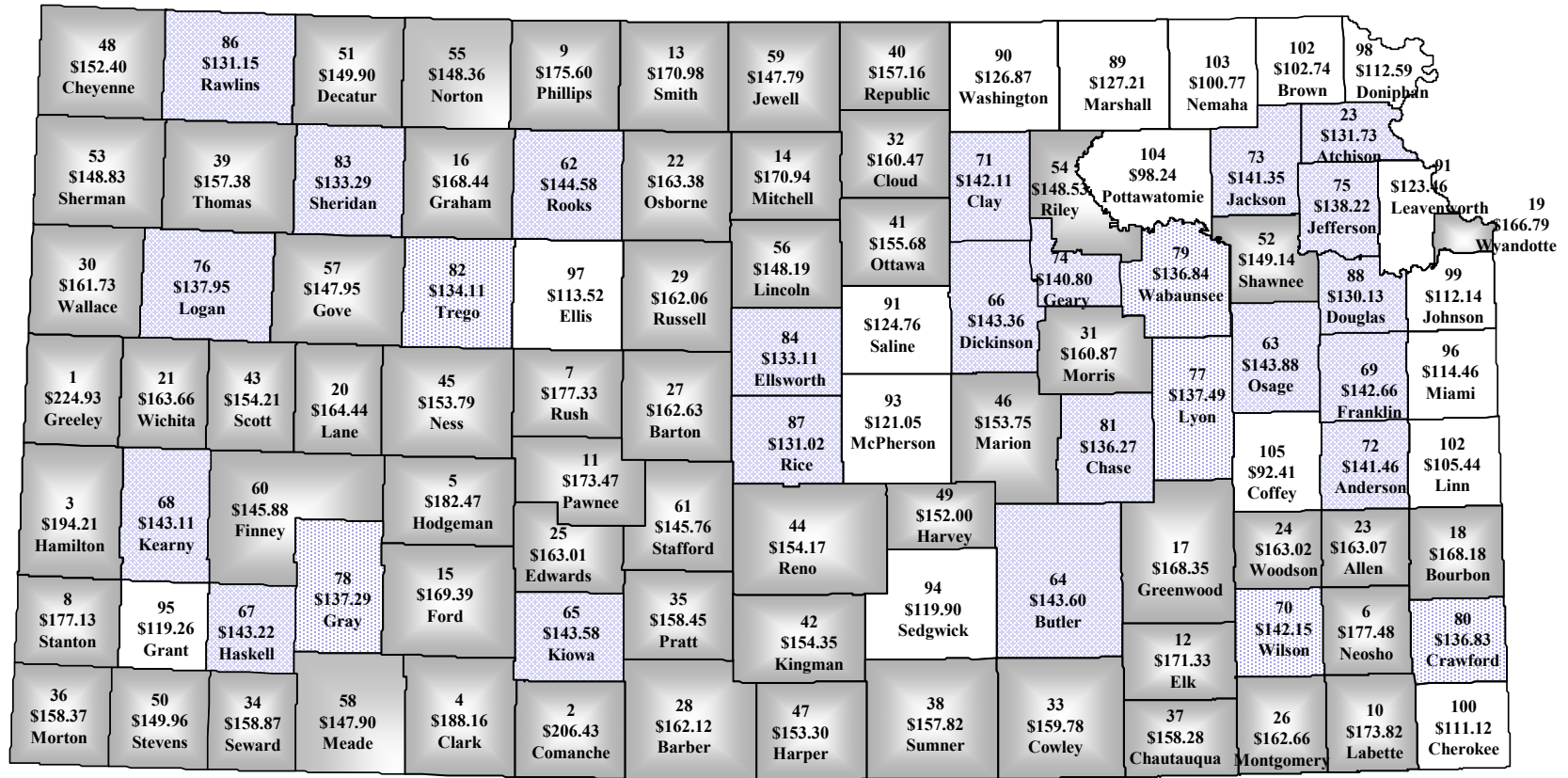
Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2020 through 2022

<u>County</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>County</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Allen	165.46	158.81	163.07	Logan	142.91	142.62	137.95
Anderson	157.31	155.66	141.46	Lyon	138.49	136.58	137.49
Atchison	140.18	140.59	131.73	Marion	161.42	156.34	153.75
Barber	173.64	168.68	162.12	Marshall	135.01	130.98	127.21
Barton	174.16	171.21	162.63	McPherson	114.08	121.68	121.05
Bourbon	177.71	176.22	168.18	Meade	149.53	154.90	147.90
Brown	100.40	102.35	102.74	Miami	120.86	122.67	114.46
Butler	151.73	147.49	143.60	Mitchell	172.27	173.84	170.94
Chase	139.95	141.55	136.27	Montgomery	168.61	169.56	162.66
Chautauqua	168.78	163.80	158.28	Morris	160.81	158.82	160.87
Cherokee	126.62	121.70	111.12	Morton	167.49	173.31	158.37
Cheyenne	152.40	151.15	152.40	Nemaha	107.66	103.21	100.77
Clark	207.00	201.21	188.16	Neosho	184.67	182.01	177.48
Clay	152.47	141.62	142.11	Ness	164.82	162.61	153.79
Cloud	167.75	167.09	160.47	Norton	147.44	147.92	148.36
Coffey	90.22	91.03	92.41	Osage	151.62	152.51	143.88
Comanche	200.57	205.44	206.43	Osborne	159.81	166.03	163.38
Cowley	168.97	166.75	159.78	Ottawa	157.95	157.35	155.68
Crawford	140.53	139.47	136.83	Pawnee	172.85	175.29	173.47
Decatur	142.81	149.44	149.90	Phillips	161.02	170.34	175.60
Dickinson	146.53	145.69	143.36	Pottawatomie	94.94	96.89	98.24
Doniphan	111.54	112.72	112.59	Pratt	153.34	152.41	158.45
Douglas	133.13	133.86	130.13	Rawlins	124.92	126.12	131.15
Edwards	164.01	164.04	163.01	Reno	160.81	158.50	154.17
Elk	180.69	180.07	171.33	Republic	151.97	152.11	157.16
Ellis	105.16	105.16	113.52	Rice	139.33	138.62	131.02
Ellsworth	126.16	127.60	133.11	Riley	148.83	150.58	148.53
Finney	144.56	147.61	145.88	Rooks	151.74	148.16	144.58
Ford	171.87	170.94	169.39	Rush	179.50	175.12	177.33
Franklin	151.39	149.18	142.66	Russell	173.99	173.39	162.06
Geary	152.88	152.13	140.80	Saline	129.06	127.57	124.76
Gove	141.08	141.36	147.95	Scott	152.42	159.77	154.21
Graham	162.94	159.42	168.44	Sedgwick	121.48	121.26	119.90
Grant	124.33	132.89	119.26	Seward	165.85	166.87	158.87
Gray	132.80	137.21	137.29	Shawnee	149.25	152.29	149.14
Greeley	214.90	221.65	224.93	Sheridan	120.56	122.67	133.29
Greenwood	165.83	167.42	168.35	Sherman	141.04	145.72	148.83
Hamilton	203.87	205.29	194.21	Smith	167.15	167.43	170.98
Harper	162.87	157.35	153.30	Stafford	152.81	153.09	145.76
Harvey	147.10	148.11	152.00	Stanton	223.76	241.88	177.13
Haskell	168.26	156.17	143.22	Stevens	170.79	171.62	149.96
Hodgeman	192.23	191.11	182.47	Sumner	156.34	156.15	157.82
Jackson	145.68	145.31	141.35	Thomas	152.22	157.74	157.38
Jefferson	142.08	142.70	138.22	Trego	137.90	136.63	134.11
Jewell	143.46	144.41	147.79	Wabaunsee	145.47	142.02	136.84
Johnson	118.27	117.19	112.14	Wallace	150.37	155.96	161.73
Kearny	164.13	167.26	143.11	Washington	140.32	129.89	126.87
Kingman	161.81	153.91	154.35	Wichita	159.80	157.58	163.66
Kiowa	142.97	140.48	143.58	Wilson	136.90	140.59	142.15
Labette	182.10	175.01	173.82	Woodson	170.58	166.56	163.02
Lane	180.05	169.30	164.44	Wyandotte	170.58	170.12	166.79
Leavenworth	128.09	126.72	123.46				
Lincoln	150.70	145.65	148.19	Statewide	133.60	133.05	129.65
Linn	114.72	113.17	105.44				

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



Total Preliminary Real and Personal Property Taxes Levied by County

Figures do not include motor vehicles taxed under K.S.A. 79-5100.

County	Property Taxes Tax Year 2021	Property Taxes Tax Year 2022	Percent Change	County	Property Taxes Tax Year 2021	Property Taxes Tax Year 2022	Percent 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	4.2%	Woodson	\$6,983,021	\$7,447,615	6.7%
Lane	\$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%				
Lincoln	\$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%

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

<u>County</u>	2021 <u>Tax</u>	2021 <u>Valuation</u>	2022 <u>Tax</u>	2022 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
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	\$1,499,786	\$9,971,981	\$1,434,842	\$9,711,297	-4.3%	-2.6%
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	\$924,046	\$6,411,021	13.2%	-7.2%
Kingman	\$1,527,409	\$11,066,495	\$1,532,658	\$10,807,751	0.3%	-2.3%
Kiowa	\$427,207	\$3,485,351	\$432,494	\$3,517,214	1.2%	0.9%
Labette	\$3,237,069	\$19,804,889	\$3,041,509	\$18,763,166	-6.0%	-5.3%
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

<u>County</u>	2021 <u>Tax</u>	2021 <u>Valuation</u>	2022 <u>Tax</u>	2022 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
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	\$514,640	\$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%
Smith	\$668,787	\$4,459,131	\$630,194	\$4,282,662	-5.8%	-4.0%
Stafford	\$691,682	\$5,411,810	\$713,729	\$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	\$316,313	\$2,424,060	\$315,950	\$2,423,521	-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	\$513,175	\$3,670,886	3.0%	-2.1%
Wilson	\$1,237,627	\$10,523,945	\$1,196,619	\$10,236,092	-3.3%	-2.7%
Woodson	\$585,374	\$4,048,512	\$558,684	\$3,710,188	-4.6%	-8.4%
Wyandotte	<u>\$23,595,938</u>	<u>\$156,161,073</u>	<u>\$23,110,128</u>	<u>\$153,473,066</u>	-2.1%	-1.7%
Total	\$442,113,842	\$3,841,624,079	\$429,585,812	\$3,749,918,043	-2.8%	-2.4%

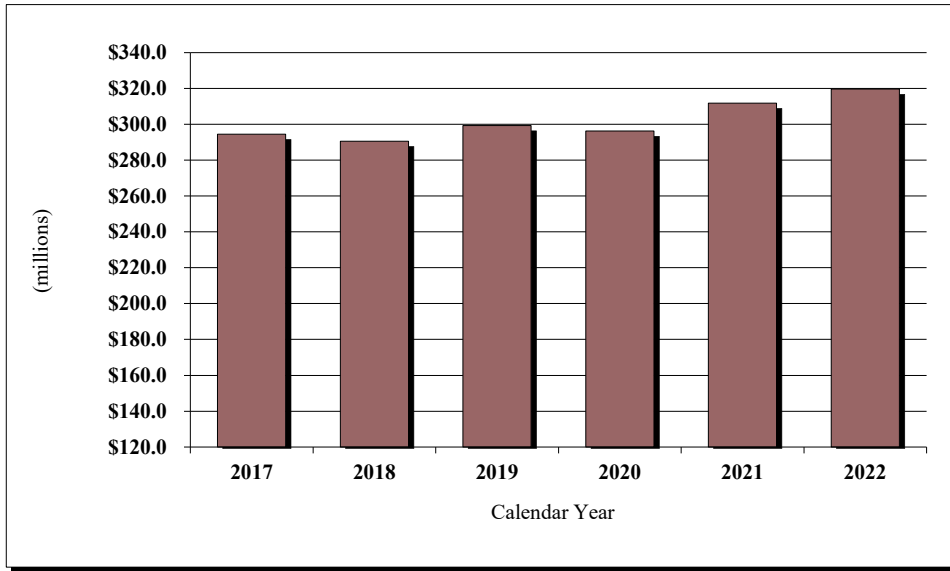
Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2022

Vehicle Registration Fees *	Vehicle Registration Fees (cont.) *
Automobiles	Urban Buses: 8-30 passengers \$35.00
0 - 3000 lbs \$30.00	31 - 39 passengers \$50.00
3001 - 3999 lbs \$30.00	over 39 passengers \$80.00
4000 - 4500 lbs \$30.00	Transit Authorities \$2.00
over 4500 lbs \$40.00	Trailers:
Electric hybrid or plug-in electric hybrid \$50.00	8M \$35.00
all-electric vehicles \$100.00	12M \$45.00
County Registrations	Over 12 M \$55.00
Regular Truck - gross weight to:	Drive-Away, first \$64.00
12M \$40.00	Drive-Away, others \$38.00
16M \$202.00	Antique, Regular \$40.00
20M \$232.00	Antique, Personalized \$40.00
24M \$297.00	Amateur Radio \$1.00 + standard fee
26M \$412.00	Special Interest \$26.00
30M \$412.00	National Guard standard fee
36M \$475.00	Pearl Harbor Survivor standard fee
42M \$575.00	Disabled standard fee
48M \$705.00	Purple Heart standard fee
54M \$905.00	Veteran standard fee
60M \$1,145.00	Educational Institution varies
66M \$1,345.00	Disabled Veteran, Ex-POW free
74M \$1,670.00	Medal of Honor free
80M \$1,870.00	Firefighter standard fee
85.5M \$2,070.00	Veterans standard fee
Local, 6000 Mile & Custom Harvest Trucks to:	Emergency Medical Services standard fee
16M \$162.00	Breast Cancer Research and Outreach standard fee
20M \$202.00	Support Kansas Arts standard fee
24M \$232.00	Boy Scouts of America standard fee
26M \$277.00	Vietnam Veteran standard fee
30M \$277.00	Pet Friendly standard fee
36M \$315.00	Motorcycles \$16.00
42M \$345.00	Motor Bikes \$11.00
48M \$415.00	Dealer, full-privilege \$350.00
54M \$515.00	Dealer, regular, first \$275.00
60M \$615.00	Dealer, regular, others \$25.00
66M \$715.00	Personalized (one-time) \$40.00
74M \$895.00	Highway Patrol and Training Surcharge \$2.00
80M \$1,025.00	Law Enforcement Training Center Surcharge \$1.25
85.5M \$1,145.00	Division of Vehicles Modernization Surcharge \$4.00
Farm Truck - gross weight to:	Interstate
16M \$57.00	72 Hour \$26.00
20M \$142.00	30 Day varies by weight
24M \$152.00	Apportioned & Qtrtr varies by weight
26M \$172.00	Job Hunter's Permit \$26.00
36M \$172.00	Modified Cab Card \$1.00
54M \$175.00	Replacement Cab Card \$3.00
60M \$325.00	Driver License Fees
66M \$505.00	Class A/B \$24 (varies by age)
>66M \$745.00	Class C \$18 (varies by age)
County Qtrtr Pay 1/4 of annual fee	Class M \$12.50 (varies by age)
County 72 Hour \$26.00	CDL Class A, B or C \$18.00
County 30 Day varies by weight	CDL Endorsements/each \$10.00
	CDL Instruction Permit \$5.00
	Instructional Permit varies by type
	Farm Permit \$12.00
	Identification Card \$14.00
	Senior (age 65 and over)/ \$10.00
	Handicapped ID Card
	Exam \$3.00
	Re-Exam on original application \$1.50
	Photo \$8.00
	DUI Exam \$25.00
	Penalty \$1.00

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

Total Vehicle Revenue Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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

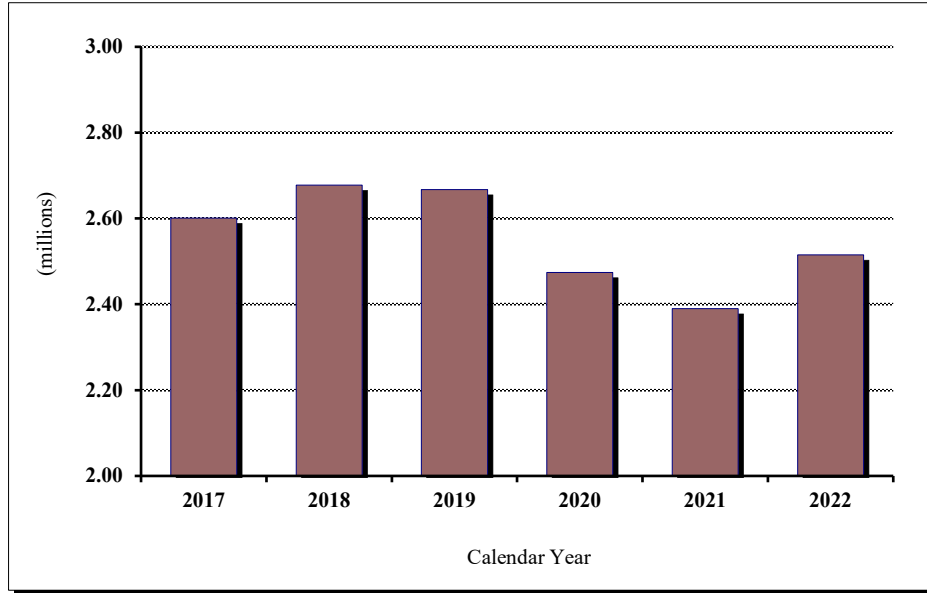
<u>Source</u>	<u>CY 2022 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$201,004,722	62.9%
Interstate Apportioned	\$98,507,459	30.8%
Driver License	\$19,487,004	6.1%
Motor Carrier Inspection	\$710,762	0.2%
Dealer Fines	<u>\$14,361</u>	0.0%
Total	\$319,724,308	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2022 Collection</u>	<u>Percent 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.



<u>Calendar Year</u>	<u>Number Vehicle Registrations</u>	<u>Percent 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

Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2021</u>	Calendar Year <u>2022</u>	Percent 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%
RV ¹	<u>7,437</u>	<u>7,587</u>	2.0%
Total	2,390,116	2,515,463	5.2%

Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2021</u>	Percent Total <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

<u>County</u>	<u>Auto</u>	<u>Truck & Bus</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV</u>	<u>Total</u>
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
Cheyenne	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	1,371	1,093	77	45	30,492
Decatur	1,551	1,995	615	140	3	21	4,325
Dickinson	9,391	7,672	1,668	833	44	95	19,703
Doniphan	3,662	3,299	915	266	8	22	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	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

Motor Vehicle Registrations by County, Calendar Year 2022

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor 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	2,682	2,789	812	239	9	23	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

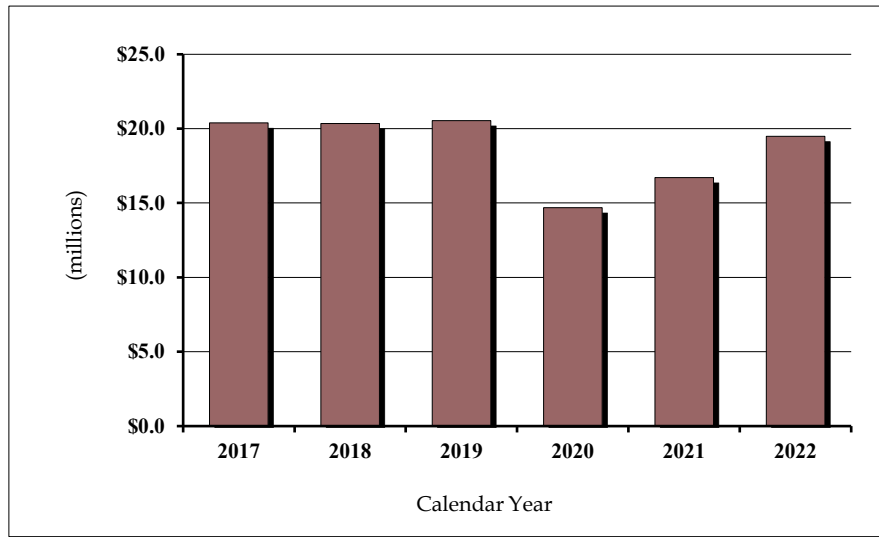
2,521,692

* 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.



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$20,397,716	-1.4%
2018	\$20,355,645	-0.2%
2019	\$20,547,273	0.9%
2020	\$14,683,129	-28.5%
2021	\$16,705,387	13.8%
2022	\$19,487,004	16.7%

Driver Licenses by Age and License Class, Calendar Year 2022

Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2022</u>	<u>Percent of Total</u> <u>By Age</u>
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

<u>License Class*</u>	<u>Calendar Year</u> <u>2022</u>	<u>Percent of Total</u> <u>By Class</u>
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

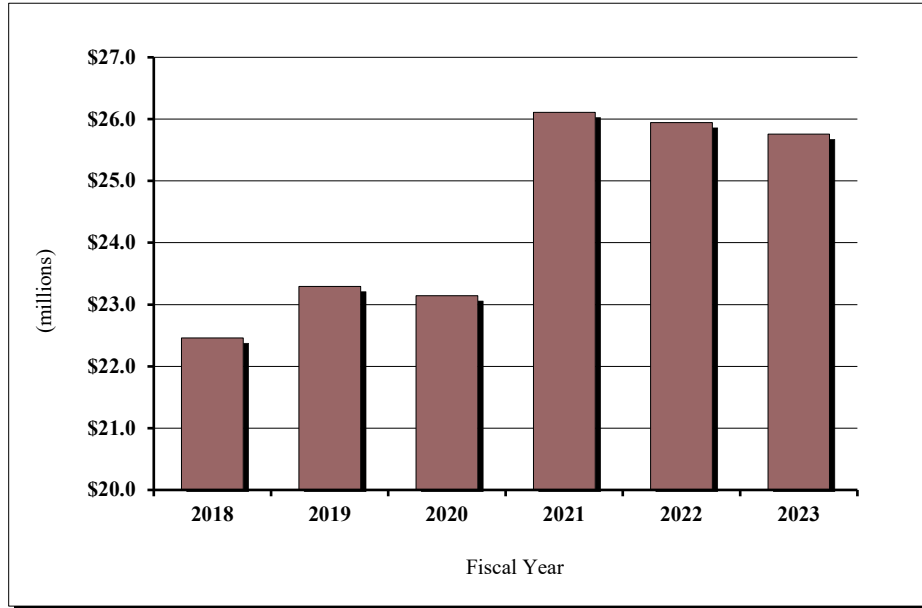
Class C: regular automobile

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

Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Percent <u>Change</u>
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>	<u>\$81,181</u>	-9.7%
Total	\$25,944,632	\$25,755,816	-0.7%

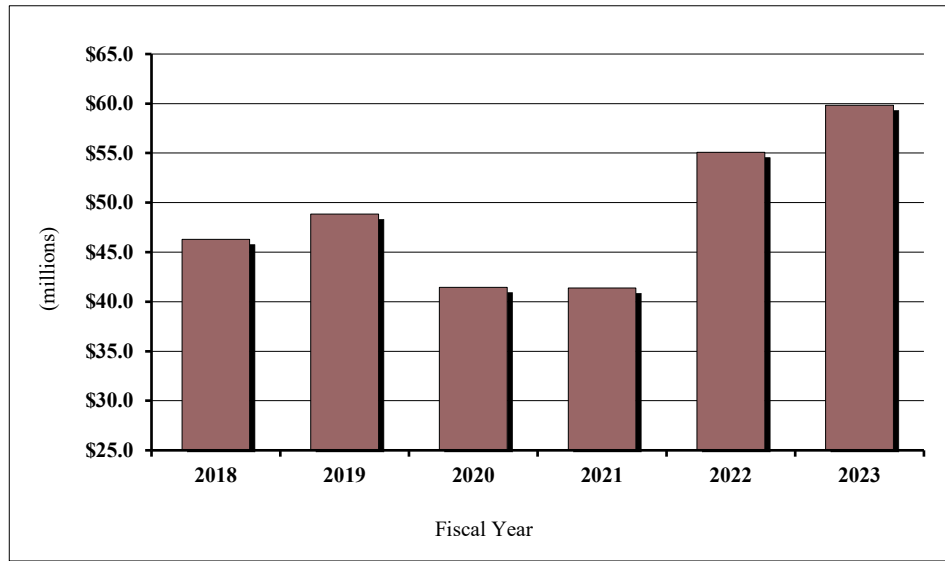


Total Gallonge Tax by Fiscal Year

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

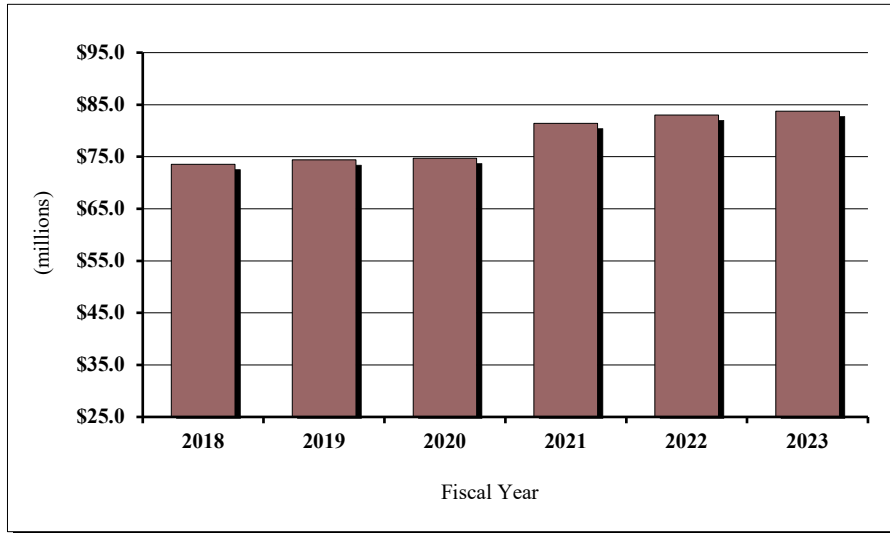
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking 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.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent 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, drinking establishments or caterers. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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 <u>Permit</u> (FY24 to date)	101
Total	6,242

