

# **STATE OF KANSAS**



**FISCAL YEAR ENDING  
JUNE 30, 2017**

# DEPARTMENT OFFICIALS

## JANUARY 2018

Samuel M. Williams  
Secretary of Revenue

### SECRETARIAT STAFF

#### **Office of Financial Management**

Kris Holm, Director

#### **Legal Services**

David Clauser, General Counsel

##### **Tax Policy**

David Clauser, General Counsel

##### **Audit Services**

Kim Stewart, Audit Administrator

##### **Office of Special Investigations**

Jerome Gorman, Director

#### **Office of Research and Analysis**

Kathleen Smith, Director

#### **Information Services**

Jon Payne, Chief Information Officer

#### **Chief of Staff**

Matt Billingsley

#### **Public Information Officer**

Rachel Whitten

### DIVISIONS AND SUPPORTING BUREAUS

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

Debbi Beavers, Director

Bart Branyon, Chief Enforcement Officer

Audra Shughart, Licensing Manager

#### **Division of Tax Operations**

David Clauser, Director

##### **Channel Management**

Troy Ledbetter, Chief Channel Management Officer

##### **Customer Relations**

Andy Alkire, Chief Customer Relations Officer

##### **Revenue Recovery**

Dedra Platt, Chief Compliance Enforcement Officer

##### **Electronic Services**

Andy Coultis, Chief Electronics Officer

#### **Division of Property Valuation**

David Harper, Director

Roger Hamm, Deputy Director

#### **Division of Vehicles**

David Harper, Director

Deann Williams, Deputy Director

##### **Vehicle Services Managers**

LeeAnn Phelps, Titles & Registrations, Dealers Licensing and E-Lien

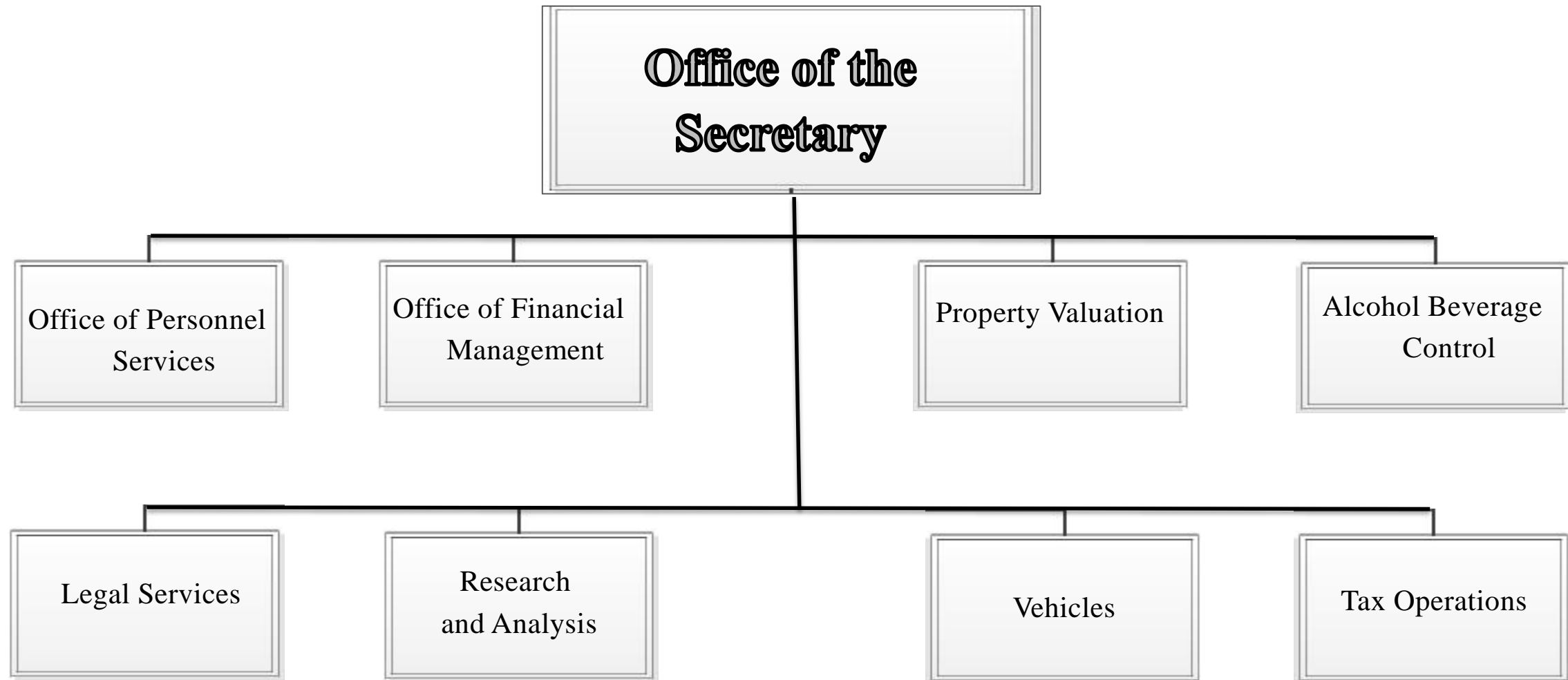
##### **Driver Services Managers**

Breana Berroth, Driver Licensing

Kent Selk, Driver Licensing and CDL

Jodie Soldan, Driver Solutions

# Kansas Department of Revenue Organization Chart Fiscal Year 2018



**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) 296- 6127 |
| 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- 8385 |
|  |                  | 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  | Fiduciary                                 | (785) 368- 8222 |
| Refund Information Line                        | 1(800) 894- 0318 | Food Sales Tax Refund Unit                | (785) 368- 8222 |
|  |                  | Homestead Tax Refund Unit                 | (785) 368- 8222 |
| For audit inquiries:                           |                  | Individual Income Estimated Tax           | (785) 368- 8222 |
| Audit Services Bureau                          | (785) 296- 7719  | Individual Income Tax                     | (785) 368- 8222 |
|  |                  | Intangibles Tax                           | (785) 368- 8222 |
| For legal inquiries:                           |                  | Liquor Enforcement Tax                    | (785) 368- 8222 |
| Legal Services Bureau                          | (785) 296- 2381  | Liquor Drink Tax                          | (785) 368- 8222 |
|  |                  | Mineral Taxes                             | (785) 368- 8222 |
| For revenue collection statistical inquiries:  |                  | Motor Fuel Taxes                          | (785) 368- 8222 |
| Office of Policy and Research                  | (785) 296- 3081  | Sales and Use Tax                         | (785) 368- 8222 |
|  |                  | Sand Royalty                              | (785) 368- 8222 |
|  |                  | Tax Appeals Section                       | (785) 296- 2388 |
|  |                  | Tire Excise Tax                           | (785) 368- 8222 |
|  |                  | Transient Guest Tax                       | (785) 368- 8222 |
|  |                  | Vehicle MSRP amd Class Codes              | (785) 368- 8384 |
| Department Regional Offices Telephone Numbers: |                  | Vehicle Rental Excise Tax                 | (785) 368- 8222 |
| Kansas City Metro Assistance Center            | (913) 631- 0296  | Vehicle Titles and Registration           | (785) 296- 3621 |
| Wichita Audit Office                           | (316) 337- 6163  | Water Protection Fee                      | (785) 368- 8222 |
| Wichita Collections Office                     | (316) 337- 6153  | Withholding Tax                           | (785) 368- 8222 |
| Wichita Assistance Center                      | (316) 337- 6140  |   |                 |

**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- 4993 |
| Customer Relations-Liquor/Misc Tax     | (785) 291- 4993 | Policy and Research                        | (785) 296- 7928 |
| Customer Relations-Corporate           | (785) 296- 2644 | Property Valuation Division                | (785) 296- 2320 |
| Customer Relations-IFTA/Motor Fuel Ref | (785) 296- 2703 | Secretary of Revenue & Secretariat         | (785) 368- 8392 |
| Customer Relations-Motor Fuel          | (785) 296- 4993 | Taxation, Director's Office                | (785) 296- 2703 |
| Customer Relations-Wage Earner         | (785) 296- 8989 | Taxpayer Assistance                        | (785) 291- 3614 |
| Driver Solutions                       | (785) 296- 6851 | Titles and Registration                    | (785) 296- 2383 |
| Driver License: Mission                | (785) 432- 0199 | Wichita Audit Office                       | (316) 337- 6162 |
| Driver License: Topeka, Docking        | (785) 296- 0691 | Wichita Collections Office                 | (316) 337- 6162 |
| Driver License: Topeka, Burlingame     | (785) 296- 8277 |  |                 |

## Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2017

|               | <b>Beer<br/>Per Gallon</b> | <b>Wine<br/>Per Gallon</b> | <b>Cigarette<br/>Per Pack</b> | <b>Motor Fuel<br/>(Gasoline)<br/>Per Gallon</b> |
|---------------|----------------------------|----------------------------|-------------------------------|---|
| Colorado      | \$0.08                     | \$0.28                     | \$0.84                        | \$0.2200  |
| Iowa          | \$0.19                     | \$1.75                     | \$1.36                        | \$0.3070  |
| <b>Kansas</b> | <b>\$0.18</b>              | <b>\$0.30</b>              | <b>\$1.29</b>                 | <b>\$0.2503</b>                                 |
| Missouri      | \$0.06                     | \$0.42                     | \$0.17                        | \$0.1730  |
| Nebraska      | \$0.31                     | \$0.95                     | \$0.64                        | \$0.2820  |
| Oklahoma      | \$0.40                     | \$0.72                     | \$1.03                        | \$0.1700  |

*Note: In Missouri, cities and counties may impose an additional tax on a pack of cigarettes.*

Source: Federation of Tax Administrators January 2017

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

|               | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | 2014-15<br><u>% change</u> | Descending                 |                            |
|---------------|-------------|-------------|-------------|-------------|-------------|----------------------------|----------------------------|----------------------------|
|               |             |             |             |             |             |                            | <u>Rank</u><br><u>2014</u> | <u>Rank</u><br><u>2015</u> |
| Colorado      | \$42,955    | \$45,089    | \$46,824    | \$49,952    | \$51,876    | 3.9%                       | 1                          | 1                          |
| Iowa          | \$40,857    | \$42,580    | \$43,189    | \$44,315    | \$45,748    | 3.2%                       | 5                          | 4                          |
| Kansas        | \$42,521    | \$44,811    | \$45,867    | \$46,568    | \$46,994    | 0.9%                       | 3                          | 3                          |
| Missouri      | \$38,117    | \$39,851    | \$39,854    | \$41,122    | \$42,381    | 3.1%                       | 6                          | 6                          |
| Nebraska      | \$44,866    | \$46,066    | \$45,876    | \$48,419    | \$49,567    | 2.4%                       | 2                          | 2                          |
| Oklahoma      | \$38,459    | \$41,098    | \$42,684    | \$45,186    | \$43,965    | -2.7%                      | 4                          | 5                          |
| United States | \$42,461    | \$44,282    | \$44,493    | \$46,494    | \$48,451    | 4.2%                       |                            |                            |

### Per Capita Disposable Personal Income

|               | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | 2014-15<br><u>% change</u> | Descending                 |                            |
|---------------|-------------|-------------|-------------|-------------|-------------|----------------------------|----------------------------|----------------------------|
|               |             |             |             |             |             |                            | <u>Rank</u><br><u>2014</u> | <u>Rank</u><br><u>2015</u> |
| Colorado      | \$37,867    | \$39,838    | \$41,098    | \$43,742    | \$45,268    | 3.5%                       | 1                          | 1                          |
| Iowa          | \$36,869    | \$38,326    | \$38,676    | \$39,694    | \$40,829    | 2.9%                       | 5                          | 4                          |
| Kansas        | \$38,237    | \$40,424    | \$41,140    | \$41,760    | \$42,099    | 0.8%                       | 3                          | 3                          |
| Missouri      | \$34,350    | \$35,958    | \$35,616    | \$36,686    | \$37,576    | 2.4%                       | 6                          | 6                          |
| Nebraska      | \$40,729    | \$41,599    | \$41,110    | \$43,329    | \$44,359    | 2.4%                       | 2                          | 2                          |
| Oklahoma      | \$34,824    | \$37,298    | \$38,623    | \$40,922    | \$39,709    | -3.0%                      | 4                          | 5                          |
| United States | \$37,803    | \$39,473    | \$39,192    | \$40,894    | \$42,417    | 3.7%                       |                            |                            |

### Disposable Personal Income as Percent of Personal Income

|               | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Colorado      | 88.2%       | 88.4%       | 87.8%       | 87.6%       | 87.3%       |
| Iowa          | 90.2%       | 90.0%       | 89.6%       | 89.6%       | 89.2%       |
| Kansas        | 89.9%       | 90.2%       | 89.7%       | 89.7%       | 89.6%       |
| Missouri      | 90.1%       | 90.2%       | 89.4%       | 89.2%       | 88.7%       |
| Nebraska      | 90.8%       | 90.3%       | 89.6%       | 89.5%       | 89.5%       |
| Oklahoma      | 90.5%       | 90.8%       | 90.5%       | 90.6%       | 90.3%       |
| United States | 89.0%       | 89.1%       | 88.1%       | 88.0%       | 87.5%       |

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, [www.bea.gov](http://www.bea.gov)

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

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2015

|               | Tax Rates Range  | Number of Brackets | Taxable Income Brackets |                       | Personal Exemptions |                    |                    | Standard Deductions  |                       |
|---------------|------------------|--------------------|-------------------------|-----------------------|---------------------|--------------------|--------------------|----------------------|-----------------------|
|               |                  |                    | Lowest                  | Highest               | Single              | Married            | Dependents         | S                    | M/J                   |
| Colorado      | 4.63%            | 1                  | -----Flat Rate-----     |                       | \$4,000             | \$8,000            | \$4,000            | na                   | na                    |
| Iowa          | 0.36%-8.98%      | 9                  | \$1,539                 | \$69,255              | \$40 <sup>a</sup>   | \$80 <sup>a</sup>  | \$40 <sup>a</sup>  | \$1,950 <sup>d</sup> | \$4,810 <sup>d</sup>  |
| <b>Kansas</b> | <b>2.7%-4.6%</b> | <b>2</b>           | \$15,000 <sup>b</sup>   |                       | \$2,250             | \$4,500            | \$2,250            | \$3,000              | \$7,500               |
| Missouri      | 1.5%-6.0%        | 10                 | \$1,000                 | \$9,001               | \$2,100             | \$4,200            | \$1,200            | \$6,300              | \$12,600              |
| Nebraska      | 2.46%-6.84%      | 4                  | \$3,050 <sup>b</sup>    | \$39,460 <sup>b</sup> | \$130 <sup>a</sup>  | \$260 <sup>a</sup> | \$130 <sup>a</sup> | \$5,800              | \$11,600              |
| Oklahoma      | 0.5%-5.25%       | 7                  | \$1,000 <sup>c</sup>    | \$8,701 <sup>c</sup>  | \$1,000             | \$2,000            | \$1,000            | \$5,950 <sup>e</sup> | \$11,900 <sup>e</sup> |

a - The personal exemption takes the form of a tax credit instead of a deduction.

b - For joint returns, taxes are twice the tax on half the couple's income.

c - The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.

d - Some or all of federal income tax paid is allowed to be deducted from state taxable income.

e - Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

Source: *State Individual Income Taxes*, Federation of State Tax Administrators and *State Individual Income Tax Rates*, Tax Foundation

## 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, 2016.

| 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 | Abides by MTC and MO regulations           | No definition                                   | NA   |
| Tax Base nonbusiness income   | UDITPA definitions  | See Iowa Code §422.32(1)(i)  | Any income other than business income.   | Any income other than business income.     | No definition                                   | NA   |
| Is there a minimum tax?   | No  | Yes  | No   | No   | No  | No   |
| Does state computation of taxable net income start with an amount from Federal Form 1120? | Yes, starts with taxable income after special deductions. | Yes, the federal net operating loss deduction (Line 29(a)) is not deductible on the Iowa return. | Yes, starts with taxable income (Line 30).   | Yes, starts with taxable income (Line 30). | Yes, starts with taxable income (Line 30).      | Yes, starts with taxable income before NOL and special deductions (Line 28). |
| Tax Rate  | 4.63%   | \$0-25,000: 6%<br>\$25,001-100,000: 8%<br>\$100,001-250,000: 10%<br>\$250,001 or more: 12%       | Normal tax at 4%; 3% surcharge on income > \$50,000                                | 6.25%                                      | \$0-\$100,000 5.58%<br>\$100,001 or more: 7.81% | 6%   |

NA - Not Applicable

Source: 2017 Multistate Corporate Tax Guide, Volume I



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

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2016.

| Item  | Colorado   | Iowa  | Kansas   | Missouri  | Nebraska   | Oklahoma   |
|---|--|---|--|---|--|--|
| Tax Rate-General Sales and Use Tax              | 2.9%   | 6%  | 6.50%  | 4.225%  | 5.5%   | 4.5%   |
| State has approved local sales tax              | Yes  | Yes   | Yes  | Yes   | Yes  | Yes  |
| State has approved local use tax                | Yes  | No  | Yes  | Yes   | Yes  | Yes  |
| Filing Period                                   | <p><u>Monthly</u>:Tax Liability&gt;=\$300/mo</p> <p><u>Quarterly</u>:Tax Liability&lt;\$300/mo</p> <p><u>Annually</u>:Tax Liability&lt;\$15/mo</p> | <p><u>Monthly</u>:Tax due&gt;\$500/mo</p> <p><u>Quarterly</u>:Tax due=\$120 and \$6,000/yr</p> <p><u>Annually</u>:Tax Liability&lt;\$120/yr</p> | <p><u>Monthly</u>:Tax Liability \$3,200.01 to \$32,000/year (more than \$32,000/yr prepaid monthly)</p> <p><u>Quarterly</u>:Tax Liability \$80.01 - \$3,200 of tax/year</p> <p><u>Annually</u>:Tax Liability \$80 or less/yr</p> | <p><u>Monthly</u>:Tax Liability&gt;=\$500 sales tax/mo</p> <p><u>Quarterly</u>:Tax Liability &lt;\$500 sales tax/mo</p> <p><u>Annually</u>:Tax Liability&lt;\$45 sales tax/qr</p> | <p><u>Monthly</u>:Tax Liability&gt;\$3,000/yr</p> <p><u>Quarterly</u>:Tax Liability=\$900-\$3,000/yr</p> <p><u>Annually</u>:&lt;\$900 sales/yr</p> | <p><u>Monthly</u>:Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year</p> <p><u>Semi-monthly</u>: &gt;\$25,000 in sales tax liability</p> <p><u>Twice a year</u>: \$50/mo in tax liability</p> |
| Does state accept reproductions of the returns? | Yes  | Yes   | No   | Yes   | Yes  | Yes  |
| Percent or range of rates for local sales tax   | see <a href="http://www.colorado.gov/cms/forms/dor-tax/dt1002pdf">http://www.colorado.gov/cms/forms/dor-tax/dt1002pdf</a>                          | 1% (sls only)   | 0.05% - 3.0%   | There are over 60 different local tax authorizing statutes.   | .5% - 2.0%   | 2% - 5%  |
| Localities assessing tax                        | city, county, and special districts  | city, county (sls only)   | city, county, community improvement and transportation development districts   | city, county, special districts   | city, county   | city, county, transportation and hospital authorities  |

Source: 2017 Multistate Corporate Tax Guide, Volume II

**Selected Kansas Tax Rates with Statutory Citation**

**K.S.A.:**

|  |   |   |       |   |  |   |
|--|---|---|-------|---|--|---|
| <b>Bingo Tax</b>   |   |   |       |   |  |   |
| Bingo faces  | \$0.002   |   |       |   |  |   |
| Bingo instant (pull-tabs)  | 1.00%   |   |       |   |  |   |
| Bingo cards  | 3.00%   |   |       |   |  | <i>new statutes eff 7/1/15: 75-5176</i> |
| <b>Car Line Tax/gross earnings</b>   | 2.5%  |   |       |   |  | 79-907                                  |
| <b>Cigarette Tax</b>   | <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                                 |
| <b>Corporation Tax</b>   | total taxable income @  | 4.00%   | plus  | 3.00% surtax on taxable income over \$50,000      | 7.000%   | 79-32,110                               |
|  |   |   |       | (TY 11 and thereafter)                            |  |   |
| <b>Drycleaning</b>   |   |   |       |   |  |   |
| Environmental Surcharge/gross receipts                                     | 2.5%  |   |       |   |  | 65-34,141                               |
| Solvent Fee (chlorinated)/gallon   | \$5.50  |   |       |   |  | 65-34,150                               |
| Solvent Fee (non-chlorinated)/gallon                                       | \$0.55  |   |       |   |  | 65-34-151                               |
| <b>Drug Stamp Tax</b>  |   |   |       |   |  | 79-5202                                 |
| <b>Marijuana:</b>  |   | <b>Controlled Substance:</b>  |       |   |  |   |
| 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  |   |       |   |  |   |
| <b>Environ. Fee/gallon petroleum product</b>                               | \$0.01  | each of two funds has maximum and minimum limits                    |       |   |  | 65-34,117                               |
| <b>Individual Income Tax</b>   | <b>Tax Years 15-16</b>  | <b>Tax Year 17</b>  |       |   | <b>Tax Year 18</b>   | 79-32,110                               |
| Tax Rates, Resident, married, joint  | taxable income =< \$30,000 @ 2.7%   | taxable income =< \$30,000 @ 2.9%                                   |       |   | taxable income =< \$30,000 @ 3.1%                                    |   |
|  | taxable income > \$30,000 @ \$810 + 4.6% > \$30,000   | taxable income > \$30,000 but =< \$60,000 @ \$870 + 4.9% > \$30,000 |       |   | taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000 |   |
|  |   | taxable income > \$60,000 \$2,340 + 5.2% > \$60,000                 |       |   | taxable income > \$60,000 \$2,505 + 5.7% > \$60,000                  |   |
| Tax Rates, Resident, others  | taxable income =< \$15,000 @ 2.7%   | taxable income =< \$15,000 @ 2.9%                                   |       |   | taxable income =< \$15,000 @ 3.1%                                    |   |
|  | taxable income > \$15,000 @ \$405 + 4.6% > \$15,000   | taxable income > \$15,000 but =< \$30,000 @ \$435 + 4.9% > \$15,000 |       |   | taxable income . \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000 |   |
|  |   | taxable income > \$30,000 \$1,170 + 5.2% > \$30,000                 |       |   | taxable income > \$30,000 \$1,252.50 + 5.7% > \$30,000               |   |
| <b>Liquor Gallonage Tax</b>  |   |   |       |   |  |   |
| 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                                  |
| <b>Liquor Excise Tax (Drinking Establishments)</b>                         | 10.00%  | Gross receipts  |       |   |  | 79-41a02                                |
| <b>Liquor Enforcement (Liquor Stores)</b>                                  | 8.00%   | Gross receipts  |       |   |  | 79-4101                                 |
| <b>Mineral Tax</b>   |   |   |       |   |  | 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  |   |       |   |  |   |
| <b>Motor Fuel Tax/per Gallon</b>   |   |   |       |   |  |   |
| 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                               |
| <b>Oil Inspection Fee/barrel (50 gallons)</b>                              | \$0.015/barrel  |   |       |   |  | 55-426                                  |
| <b>Prepaid Wireless 911 Fee</b>  | 1.06% per retail transaction  |   |       |   |  | 75-5133                                 |
| <b>Privilege Tax</b>   |   |   |       |   |  |   |
| 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                                 |
| <b>Property Tax (State levy) Assessed Valuation</b>                        |   |   |       |   |  | 1.5 mills                               |
| State School District Finance Levy   |   |   |       |   |  | 20 mills                                |
|  |   |   |       |   |  | 76-6b01                                 |
|  |   |   |       |   |  | 76-6b02                                 |
| <b>Sales and Use Tax</b>   |   |   |       |   |  |   |
| State Retailers Sales Tax  | 6.5%  | eff July 1, 2015  |       |   |  | 79-3603                                 |
| State Compensating Use Taxes   | 6.5%  | eff July 1, 2015  |       |   |  | 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                                  |
| <b>Sand Royalty/per ton</b>  | \$0.15/ton  |   |       |   |  | 70a-102                                 |
| <b>Tire Tax/per tire (New Tires)</b>                                       | \$0.25  |   |       |   |  | 65-3424                                 |
| <b>Tobacco Tax (wholesale price)</b>                                       | 10.00%  |   |       |   |  | 79-3371                                 |
| <b>Vehicle Rental Excise Tax/gross receipts</b>                            | 3.5%  | for rentals not exceeding 28 days                                   |       |   |  | 79-5117                                 |
| <b>Water Protection Fee/1,000 gallons</b>                                  | \$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.) |   |       |   |  |   |
| <b>Clean Drinking Water Fee/1,000 gallons</b>                              | \$0.030   |   |       |   |  | 82a-2101                                |

FY 2017 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)      |
|---|---------------------|---|----------|--|-----------------------------------|------------------|
| <b>Bingo Enforcement Tax</b>                    | *                   | State Charitable Gaming Reg Fund  | *        | *  | *                                 | 75-5182          |
| <b>Raffle License Fee</b>                       | *                   | State Charitable Gaming Reg Fund  | *        | *  | *                                 | 75-5175, 5182    |
| <b>Cigarette &amp; Tobacco Taxes</b>            | *                   | State General Fund  | *        | *  | *                                 | 79-3387          |
| <b>Commercial Vehicle Fee</b><br>(Property Tax) | *                   | State General Fund  | *        | *  | *                                 | 8-143m           |
| <b>Corporate Income</b>                         | *                   | State General Fund  | *        | *  | 15th of Jan, July                 | 79-3425i         |
| <b>Drug Stamp Tax</b>                           | *                   | 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          |
| <b>Drycleaning Envir Surcharge</b>              | *                   | Drycleaning Facility Release Trust Fund   | *        | *  | *                                 | 79-5211          |
| <b>Drycleaning Solvent Fees</b>                 | *                   | Drycleaning Facility Release Trust Fund   | *        | *  | *                                 | 65-34,141        |
| <b>Environmental Assurance Fee</b>              | *                   | Above and Below Ground Petroleum Storage Tank Release Trust Funds   | *        | *  | *                                 | 65-34,141        |
| <b>Individual Income</b>                        | *                   | State General Fund  | *        | *  | *                                 | 65-34,114        |
| *   | *                   | then Eff July 1, 2012, 2% of withholding goes to the Job Creation Program Fund  | *        | *  | *                                 | 79-32,105        |
| <b>Liquor Gallonage Tax (d)</b>                 | 10%                 | of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)                               | *        | *  | *                                 | 74-50,107        |
| *   | balance             | State General Fund  | *        | *  | *                                 | 41-501           |
| <b>Liquor Enforcement Tax</b>                   |                     | State General Fund  | *        | *  | *                                 | 41-501           |
| <b>Liquor Excise Tax</b>                        | 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         |
| <b>Minerals (Severance) Tax</b>                 | 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          |
| <b>Oil Inspection Fee</b>                       | 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           |
| <b>Motor Fuel Taxes</b>                         | \$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        |
| <b>Motor Vehicle Property Tax</b>               |                     | County Treasurers   | *        | *  | *                                 | 79-5109          |
| *   |                     | then, of State's 1.5 mills  | 2/3      | Educational Building Fund                          | Oct 31, Jan 20, Mar 5, May 20,    | 79-5109          |
| *   |                     | *   | 1/3      | Institutional Building Fund                        | July 20 and Sep 5                 | 79-5109          |
| <b>Motor Veh Rental Excise Tax</b>              | *                   | Rental Motor Vehicle Excise Tax Fund  | *        | *  | *                                 | 79-5117          |
| *   | *                   | then  | 100%     | treasurer of county where collected                | 30th of June, Nov                 | 79-5117          |
| <b>Prepaid Wireless 911 Fee</b>                 | *                   | Local Collection Point Admin  | *        | *  | *                                 | 12-5374          |
| <b>Privilege Tax</b>                            | *                   | State General Fund  | *        | *  | *                                 | 79-1112          |
| <b>Property Tax (Statewide Assessed Value)</b>  | 1 mill              | Educational Building Fund   | *        | *  | *                                 | 76-6b01, 76-6b02 |
|   | .5 mill             | Institutional Building Fund   | *        | *  | *                                 | 76-6b04          |
| <b>Private Car Line Tax</b>                     |                     | Car Company Tax Fund  | *        | *  | *                                 | 79-917           |
|   |                     | then  |          | State General Fund                                 | four months after deposit to CCTF | 79-917           |
| <b>Sand Royalty</b>                             |                     | 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 2017 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

| <b>Tax or Fee</b>                          |   | <b>Fund</b>   | <b>Transfer</b>             | <b>Fund</b>                  | <b>Transfer Dates</b>                      | <b>K.S.A.: (a)</b>    |
|--|---|---|-----------------------------|------------------------------|--|-----------------------|
| <b>Sales and Use (State)</b>               |   | *   | FY16: 83.774% FY17: 83.846% | State General Fund           | *  | 79-3620, 3710         |
| *  |   | *   | FY16: 16.226% FY17: 16.154% | State Highway Fund           | *  | 79-3620, 3710         |
| <b>Tires Excise Tax (New Tires)</b>        |   | Waste Tire Management Fund                          | *                           | *                            | *  | 65-3424               |
| *  |   | *   | *                           | *                            | *  | 65-3424               |
| <b>Transient Guest</b>                     | 98%                                     | Co/Ci Transient Guest Tax Fund                      | *                           | Counties/Cities Imposing Tax | at least quarterly                         | 12-1694               |
| *  | 2%                                      | State General Fund                                  | *                           | *                            | *  | 12-1694               |
| *  |   | *   | *                           | *                            | *  | 12-1694               |
| <b>Water Protection Fee</b>                |   | State Water Plan Fund                               | *                           | *                            | *  | 82a-951, KAR 28-15-12 |
| <b>Clean Water Drinking Fee</b>            | 95.3%                                   | State Water Plan Fund                               | *                           | *                            | *  | 82a-2101              |
|  | 4.7%                                    | State Highway Fund                                  | *                           | *                            | *  | 82a-2101              |
| <b>Vehicle Title and Registration Fees</b> |   | County Treasurers                                   | *                           | *                            | *  | 8-145, 8-145d         |
|  |   | then remainder to State Highway Fund <sup>(b)</sup> |                             |                              | *  | 8-145, 8-145d         |
| <b>Vehicle Dealers</b>                     | 50%                                     | Dealers and Mfgr Fee Fund                           | *                           | *                            | *  | 8-2425                |
| <b>Full-Privilege Plates</b>               | 50%                                     | County Treasurer Veh Lic Fee Fund                   | *                           | *                            | *  | 8-2524                |
| <b>Veh Dealers Regular Plates</b>          |   | State Highway Fund                                  | *                           | *                            | *  | 8-2418                |
| <b>Driver License Fees (c)</b>             | 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                 |
| <b>DUI Reinstatement Fee</b>               | 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                 |
| <b>Failure to Comply Reinstatement Fee</b> | 42.37%                                  | Vehicle Operating Fund                              | *                           | *                            | *  | 8-2110                |
|  | 31.78%                                  | Alcohol Intoxication Program                        | *                           | *                            | *  | 8-2110                |
| (collected by court)                       | 15.26%                                  | Nonjudicial Sal Adj Fund                            | *                           | *                            | *  | 8-2110                |
|  | 10.59%                                  | Juvenile Alternatives to Detention Fund             | *                           | *                            | *  | 8-2110                |
| <b>DUI License Modification Fee</b>        | \$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) County treasurer, Div of Veh or contractor deposits \$.75 of each license app; \$2 of each title app; \$5.00 registration service fee and up to \$15,000/year for extra compensation. KSA 8-145  
 \$5 fee for registration of antique vehicles is retained. K.S.A. 8-167(b). \$3.50 per title credited to Kansas Highway Patrol Motor Vehicle Fund and \$3.00 per title credited to VIPS/CAMA Technology Hardware Fund KSA 8-145d(1);  
 Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional \$3.00 fee. This fee shall be retained by the contractor or county treasurer who processed the application. K.S.A. 8-145d(2);  
 \$3.50 per reassignment form fee credited to Kansas Highway patrol Motor Vehicle Fund and \$3.00 per title credited to VIPS/CAMA Technology Hardware Fund K.S.A. 8-145d(3); after January 1, 2013,  
 the \$4 vehicles modernization surcharge credited to State Highway Fund. KSA 145-d(4); \$2.00 surcharge for each registered vehicle credited to Kansas Highway Patrol staffing and training fund K.S.A. 8-145d(5);  
 \$1.25 surcharge for each registered vehicle credited to law enforcement training center fund K.S.A. 8-145d(6); fees collected in K.S.A. 8-135 and 8-145 that are collected by the div for commercial motor vehicles or vehicles that are part  
 of a commercial fleet, shall be remitted to the state treasurer, who shall credit such amounts to the commercial vehicle admin fund K.S.A. 8-145d(7).  
 (c) 20% of CDL Classes A, B and C (after a \$2 credit to Truck Driver Training Fund) goes to the State Safety Fund. KSA 8-267  
 (d) 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 | Sales         | Tax          | Vehicle      | Property     | Property        | Property      |
|             | Tax Liability     | (Per cap)     | Tax           | (Per cap)    | Property     | (Per cap)    | (Per cap)       | (Per cap)     |
|             | <u>TY 15</u>      | <u>TY 15</u>  | <u>FY 17</u>  | <u>FY 17</u> | <u>TY 16</u> | <u>TY 16</u> | <u>TY 16</u>    | <u>TY 16</u>  |
| Allen       | \$5,395,553       | \$424         | \$9,759,390   | \$768        | \$1,932,402  | \$152        | \$21,814,213    | \$1,716       |
| Anderson    | \$3,467,977       | \$444         | \$4,509,684   | \$576        | \$1,083,156  | \$138        | \$14,956,443    | \$1,911       |
| Atchison    | \$6,188,921       | \$377         | \$10,254,446  | \$626        | \$1,969,440  | \$120        | \$21,780,377    | \$1,330       |
| Barber      | \$2,180,785       | \$452         | \$3,954,329   | \$844        | \$669,361    | \$143        | \$15,868,117    | \$3,385       |
| Barton      | \$12,749,934      | \$470         | \$27,646,554  | \$1,033      | \$4,551,699  | \$170        | \$41,954,647    | \$1,567       |
| Bourbon     | \$4,543,439       | \$309         | \$9,642,067   | \$660        | \$1,900,552  | \$130        | \$17,660,259    | \$1,208       |
| Brown       | \$3,337,386       | \$341         | \$7,278,276   | \$752        | \$1,011,793  | \$104        | \$17,962,946    | \$1,855       |
| Butler      | \$49,696,299      | \$745         | \$44,337,348  | \$662        | \$10,022,515 | \$150        | \$102,568,692   | \$1,530       |
| Chase       | \$1,005,647       | \$375         | \$1,290,381   | \$483        | \$368,492    | \$138        | \$6,311,546     | \$2,365       |
| Chautauqua  | \$1,054,694       | \$310         | \$1,350,676   | \$400        | \$568,210    | \$168        | \$5,760,826     | \$1,707       |
| Cherokee    | \$4,557,529       | \$222         | \$7,697,412   | \$380        | \$1,993,790  | \$98         | \$19,239,971    | \$950         |
| Cheyenne    | \$1,106,270       | \$413         | \$1,419,364   | \$533        | \$595,571    | \$224        | \$7,300,832     | \$2,744       |
| Clark       | \$1,003,865       | \$479         | \$1,959,304   | \$946        | \$485,802    | \$234        | \$8,091,682     | \$3,905       |
| Clay        | \$3,541,077       | \$424         | \$5,496,640   | \$675        | \$1,307,745  | \$161        | \$15,637,036    | \$1,920       |
| Cloud       | \$3,334,863       | \$362         | \$8,132,127   | \$889        | \$1,432,816  | \$157        | \$17,516,586    | \$1,914       |
| Coffey      | \$5,487,219       | \$654         | \$5,794,109   | \$687        | \$885,029    | \$105        | \$46,885,263    | \$5,560       |
| Comanche    | \$639,388         | \$347         | \$1,371,930   | \$737        | \$297,475    | \$160        | \$5,623,608     | \$3,020       |
| Cowley      | \$13,956,582      | \$390         | \$23,008,799  | \$644        | \$4,687,464  | \$131        | \$41,320,956    | \$1,156       |
| Crawford    | \$14,425,712      | \$368         | \$29,970,406  | \$765        | \$4,121,330  | \$105        | \$34,521,562    | \$881         |
| Decatur     | \$1,089,481       | \$372         | \$1,433,602   | \$506        | \$493,063    | \$174        | \$7,758,493     | \$2,740       |
| Dickinson   | \$8,526,693       | \$442         | \$11,946,445  | \$627        | \$2,422,869  | \$127        | \$28,663,427    | \$1,504       |
| Doniphan    | \$2,072,646       | \$266         | \$2,884,883   | \$376        | \$894,835    | \$117        | \$15,103,516    | \$1,971       |
| Douglas     | \$63,935,353      | \$542         | \$106,660,589 | \$893        | \$12,627,228 | \$106        | \$163,455,270   | \$1,369       |
| Edwards     | \$1,448,677       | \$488         | \$1,507,469   | \$513        | \$611,772    | \$208        | \$8,494,897     | \$2,891       |
| Elk         | \$1,007,486       | \$387         | \$1,223,455   | \$480        | \$421,072    | \$165        | \$4,610,998     | \$1,810       |
| Ellis       | \$15,794,332      | \$544         | \$38,425,405  | \$1,330      | \$3,014,018  | \$104        | \$38,786,149    | \$1,342       |
| Ellsworth   | \$3,065,563       | \$483         | \$3,603,944   | \$570        | \$752,567    | \$119        | \$12,720,656    | \$2,010       |
| Finney      | \$16,303,594      | \$439         | \$46,697,680  | \$1,272      | \$4,279,111  | \$117        | \$59,951,595    | \$1,633       |
| Ford        | \$12,636,295      | \$366         | \$33,851,274  | \$996        | \$4,689,331  | \$138        | \$51,056,948    | \$1,503       |
| Franklin    | \$12,283,348      | \$480         | \$18,511,772  | \$724        | \$3,486,096  | \$136        | \$34,148,386    | \$1,336       |
| Geary       | \$7,439,402       | \$201         | \$25,246,064  | \$709        | \$2,951,607  | \$83         | \$37,885,436    | \$1,065       |
| Gove        | \$1,111,803       | \$421         | \$2,639,334   | \$1,019      | \$464,505    | \$179        | \$9,527,567     | \$3,680       |
| Graham      | \$1,078,478       | \$416         | \$2,012,283   | \$785        | \$387,459    | \$151        | \$8,585,361     | \$3,348       |
| Grant       | \$3,713,795       | \$480         | \$4,967,809   | \$650        | \$905,487    | \$118        | \$14,002,620    | \$1,831       |
| Gray        | \$3,256,801       | \$531         | \$3,583,498   | \$594        | \$1,046,888  | \$173        | \$12,763,398    | \$2,115       |
| Greeley     | \$665,677         | \$501         | \$915,152     | \$706        | \$377,607    | \$291        | \$6,249,691     | \$4,822       |
| Greenwood   | \$3,160,987       | \$506         | \$2,886,273   | \$469        | \$1,014,397  | \$165        | \$10,622,434    | \$1,727       |
| Hamilton    | \$787,707         | \$318         | \$1,679,911   | \$662        | \$547,848    | \$216        | \$7,809,444     | \$3,079       |
| Harper      | \$2,217,618       | \$381         | \$4,151,997   | \$730        | \$837,391    | \$147        | \$16,679,474    | \$2,934       |
| Harvey      | \$20,987,589      | \$598         | \$24,562,978  | \$704        | \$4,081,827  | \$117        | \$42,478,311    | \$1,217       |
| Haskell     | \$1,982,976       | \$488         | \$3,086,404   | \$770        | \$460,320    | \$115        | \$16,544,370    | \$4,130       |
| Hodgeman    | \$918,356         | \$485         | \$783,033     | \$419        | \$359,221    | \$192        | \$7,008,507     | \$3,748       |
| Jackson     | \$6,523,856       | \$489         | \$6,818,050   | \$513        | \$1,699,462  | \$128        | \$16,495,366    | \$1,241       |
| Jefferson   | \$10,575,121      | \$559         | \$6,442,200   | \$341        | \$2,691,779  | \$142        | \$23,562,200    | \$1,247       |
| Jewell      | \$954,867         | \$322         | \$1,077,063   | \$371        | \$603,961    | \$208        | \$8,794,869     | \$3,032       |
| Johnson     | \$538,650,735     | \$928         | \$717,231,570 | \$1,227      | \$92,564,251 | \$158        | \$1,128,407,515 | \$1,931       |
| Kearny      | \$1,964,768       | \$497         | \$1,756,911   | \$449        | \$564,457    | \$144        | \$15,402,209    | \$3,932       |
| Kingman     | \$3,612,645       | \$470         | \$4,525,916   | \$606        | \$1,295,694  | \$174        | \$15,904,943    | \$2,130       |
| Kiowa       | \$1,089,314       | \$425         | \$1,478,370   | \$595        | \$388,159    | \$156        | \$11,386,226    | \$4,586       |
| Labette     | \$7,559,159       | \$363         | \$12,868,061  | \$629        | \$2,993,680  | \$146        | \$23,947,911    | \$1,171       |
| Lane        | \$935,304         | \$560         | \$1,045,491   | \$639        | \$359,844    | \$220        | \$7,909,072     | \$4,834       |
| Leavenworth | \$32,818,965      | \$414         | \$41,815,944  | \$521        | \$9,073,169  | \$113        | \$80,018,369    | \$998         |
| Lincoln     | \$1,145,341       | \$369         | \$1,224,723   | \$399        | \$492,401    | \$160        | \$8,973,323     | \$2,920       |
| Linn        | \$4,045,769       | \$424         | \$5,033,641   | \$527        | \$1,222,949  | \$128        | \$27,492,936    | \$2,876       |
| Logan       | \$1,283,941       | \$454         | \$2,460,872   | \$869        | \$466,839    | \$165        | \$8,681,779     | \$3,067       |
| Lyon        | \$13,653,387      | \$410         | \$28,015,701  | \$836        | \$3,585,218  | \$107        | \$44,121,310    | \$1,317       |
| Marion      | \$4,873,736       | \$403         | \$5,487,205   | \$453        | \$1,626,313  | \$134        | \$19,895,256    | \$1,643       |

# 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 15               | TY 15         | FY 17                | FY 17     | TY 16               | TY 16     | TY 16                | TY 16         |
| Marshall     | \$5,369,618         | \$540         | \$8,451,015          | \$859     | \$1,444,885         | \$147     | \$21,464,981         | \$2,182       |
| McPherson    | \$17,602,698        | \$608         | \$26,879,734         | \$933     | \$3,599,242         | \$125     | \$48,885,432         | \$1,697       |
| Meade        | \$1,807,777         | \$418         | \$2,492,342          | \$591     | \$608,040           | \$144     | \$14,418,779         | \$3,420       |
| Miami        | \$17,839,800        | \$548         | \$20,948,666         | \$636     | \$4,698,980         | \$143     | \$48,315,822         | \$1,466       |
| Mitchell     | \$3,163,559         | \$504         | \$5,953,082          | \$954     | \$1,331,442         | \$213     | \$14,100,396         | \$2,259       |
| Montgomery   | \$12,330,292        | \$370         | \$23,326,763         | \$712     | \$3,867,339         | \$118     | \$53,330,214         | \$1,629       |
| Morris       | \$2,370,447         | \$420         | \$3,106,624          | \$557     | \$798,464           | \$143     | \$10,937,507         | \$1,963       |
| Morton       | \$1,320,642         | \$439         | \$1,744,188          | \$612     | \$337,464           | \$118     | \$10,629,532         | \$3,732       |
| Nemaha       | \$6,306,658         | \$617         | \$7,800,824          | \$762     | \$1,391,439         | \$136     | \$18,007,531         | \$1,758       |
| Neosho       | \$5,750,731         | \$352         | \$12,647,836         | \$783     | \$2,554,509         | \$158     | \$22,050,197         | \$1,366       |
| Ness         | \$1,425,534         | \$474         | \$2,401,728          | \$811     | \$505,842           | \$171     | \$10,893,873         | \$3,678       |
| Norton       | \$2,250,876         | \$406         | \$3,525,165          | \$642     | \$797,172           | \$145     | \$9,871,217          | \$1,797       |
| Osage        | \$7,732,780         | \$488         | \$5,379,499          | \$340     | \$2,195,601         | \$139     | \$21,088,002         | \$1,331       |
| Osborne      | \$1,322,287         | \$359         | \$2,420,890          | \$665     | \$664,823           | \$183     | \$8,953,519          | \$2,458       |
| Ottawa       | \$2,743,600         | \$459         | \$2,122,987          | \$359     | \$1,055,843         | \$178     | \$12,458,534         | \$2,104       |
| Pawnee       | \$2,521,457         | \$369         | \$3,787,803          | \$562     | \$990,452           | \$147     | \$12,870,344         | \$1,909       |
| Phillips     | \$2,365,391         | \$436         | \$3,435,312          | \$633     | \$854,529           | \$157     | \$9,525,048          | \$1,755       |
| Pottawatomie | \$13,069,754        | \$561         | \$31,554,616         | \$1,334   | \$2,117,789         | \$90      | \$50,693,370         | \$2,142       |
| Pratt        | \$4,747,234         | \$490         | \$10,647,488         | \$1,111   | \$1,513,214         | \$158     | \$25,183,547         | \$2,628       |
| Rawlins      | \$1,037,847         | \$414         | \$1,363,626          | \$535     | \$384,329           | \$151     | \$7,306,267          | \$2,866       |
| Reno         | \$29,422,537        | \$462         | \$56,038,234         | \$886     | \$8,781,258         | \$139     | \$92,280,409         | \$1,460       |
| Republic     | \$1,824,185         | \$386         | \$2,994,224          | \$637     | \$946,014           | \$201     | \$11,769,838         | \$2,505       |
| Rice         | \$4,381,053         | \$439         | \$5,623,717          | \$572     | \$1,245,318         | \$127     | \$19,688,932         | \$2,003       |
| Riley        | \$29,120,620        | \$387         | \$54,440,827         | \$742     | \$5,844,432         | \$80      | \$85,692,345         | \$1,168       |
| Rooks        | \$2,198,866         | \$425         | \$3,662,546          | \$722     | \$748,018           | \$147     | \$12,250,651         | \$2,413       |
| Rush         | \$1,381,110         | \$441         | \$1,327,816          | \$434     | \$519,356           | \$170     | \$8,068,333          | \$2,638       |
| Russell      | \$2,989,804         | \$425         | \$4,745,237          | \$679     | \$1,119,081         | \$160     | \$15,330,730         | \$2,194       |
| Saline       | \$28,386,960        | \$510         | \$68,148,006         | \$1,236   | \$6,599,137         | \$120     | \$69,954,751         | \$1,269       |
| Scott        | \$2,821,660         | \$568         | \$4,495,217          | \$893     | \$1,011,005         | \$201     | \$12,927,233         | \$2,569       |
| Sedgwick     | \$289,393,444       | \$566         | \$547,306,838        | \$1,069   | \$58,673,777        | \$115     | \$546,648,750        | \$1,068       |
| Seward       | \$7,650,325         | \$330         | \$22,342,279         | \$984     | \$2,808,928         | \$124     | \$39,015,763         | \$1,718       |
| Shawnee      | \$96,712,941        | \$541         | \$179,631,326        | \$1,008   | \$24,268,840        | \$136     | \$239,946,703        | \$1,347       |
| Sheridan     | \$1,093,039         | \$435         | \$1,918,930          | \$765     | \$551,777           | \$220     | \$8,095,186          | \$3,226       |
| Sherman      | \$2,458,755         | \$411         | \$7,164,464          | \$1,201   | \$876,895           | \$147     | \$12,112,527         | \$2,031       |
| Smith        | \$1,344,328         | \$363         | \$2,219,338          | \$611     | \$829,920           | \$229     | \$10,236,776         | \$2,818       |
| Stafford     | \$1,917,946         | \$453         | \$2,087,115          | \$496     | \$648,671           | \$154     | \$11,494,053         | \$2,731       |
| Stanton      | \$1,170,588         | \$565         | \$1,253,117          | \$608     | \$521,958           | \$253     | \$9,067,480          | \$4,397       |
| Stevens      | \$2,856,322         | \$492         | \$3,777,883          | \$677     | \$793,828           | \$142     | \$16,659,670         | \$2,983       |
| Sumner       | \$9,692,147         | \$412         | \$12,535,738         | \$539     | \$3,035,524         | \$130     | \$38,100,162         | \$1,637       |
| Thomas       | \$3,918,355         | \$496         | \$11,385,598         | \$1,443   | \$1,553,637         | \$197     | \$19,839,030         | \$2,514       |
| Trego        | \$1,338,517         | \$457         | \$2,371,841          | \$826     | \$457,393           | \$159     | \$8,706,514          | \$3,032       |
| Wabaunsee    | \$3,405,741         | \$490         | \$2,557,983          | \$371     | \$1,030,623         | \$150     | \$12,097,018         | \$1,755       |
| Wallace      | \$708,518           | \$467         | \$930,780            | \$622     | \$315,891           | \$211     | \$7,330,930          | \$4,897       |
| Washington   | \$2,594,464         | \$463         | \$2,792,295          | \$503     | \$946,812           | \$171     | \$13,870,943         | \$2,501       |
| Wichita      | \$3,084,378         | \$1,430       | \$1,484,859          | \$703     | \$503,435           | \$238     | \$7,431,360          | \$3,519       |
| Wilson       | \$3,154,379         | \$356         | \$4,116,856          | \$472     | \$1,036,551         | \$119     | \$12,596,414         | \$1,444       |
| Woodson      | \$1,112,264         | \$357         | \$1,329,685          | \$420     | \$532,527           | \$168     | \$5,987,793          | \$1,892       |
| Wyandotte    | <u>\$41,196,770</u> | \$252         | <u>\$142,046,201</u> | \$867     | <u>\$20,398,563</u> | \$125     | <u>\$209,906,493</u> | \$1,281       |
| Total        | \$1,855,241,721     | \$637         | \$2,716,135,350      | \$931     | \$384,949,905       | \$132     | \$4,506,766,698      | \$1,550       |

## **Selected 2017 Enacted Kansas Legislation**

### **Administrative**

Senate Bill 96 authorizes the Secretary of Revenue to require Kansas Department of Revenue employees and applicants to be fingerprinted and submit to a national criminal history record check for persons having access to federal tax information.

### **Cigarette Tax**

Senate Bill 202 approves and adopts by reference as state law the compact relating to cigarette and tobacco sales, taxation, and escrow collection between the Kickapoo Tribe in Kansas and the State of Kansas. In addition, the bill approves and adopts by reference as state law the compact relating to cigarette sales, taxation, and escrow collection between the Sac and Fox Nation of Missouri in Kansas and Nebraska and the State of Kansas.

House Bill 2230 delays the effective date and reduces the rate of the tax on electronic cigarettes. Under current law, a tax at the rate of \$0.20 per milliliter of consumable material in electronic cigarettes was imposed as of January 1, 2017. The bill delays the effective date of the tax to July 1, 2017, and reduces the rate to \$0.05 per milliliter.

The bill also makes a number of amendments to the Cigarette and Tobacco Products Act relating to definitions, licenses, and permits, bonds, suspension or revocation of licenses, tax stamps, redemption of stamps, records required of dealers, penalties, license fees, and administrative fines designed to keep Kansas in compliance with the Master Settlement Agreement (MSA).

### **Income Tax**

Senate Bill 19 amends the Tax Credit for Low Income Students Scholarship Program Act by amending the definition of “public school” within the Act to mean a school identified by Kansas State Board of Education (KSBE) as one of the lowest 100 performing schools with respect to student achievement. Additionally, the bill expands eligibility for the tax credit to individuals and places an annual cap of \$500,000 in contributions for any taxpayer for any tax year.

Senate Bill 30 makes a number of changes in the Kansas individual income tax structure.

The bill repeals, effective tax year 2017, the exemption for non-wage business income that has been in effect since tax year 2013.

It allows as an itemized deduction for individual income tax purposes 50% of medical expenses currently allowed under federal law for tax year 2018; 75% in tax year 2019; and 100% in tax year 2020 and thereafter. Itemized deductions for mortgage interest and property taxes paid, currently set at 50% of the federal allowable amounts, are increased to 75% for tax year 2019 and to 100% in tax year 2020.

A child and dependent care tax credit that had been repealed in 2012 is restored in stages. The credit is 12.5% of the allowable federal credit for tax year 2018, 18.75% for tax year 2019, and 25% for tax year 2020 and thereafter.

Starting in tax year 2018, the low-income exclusion threshold (below which any positive income tax liability is otherwise eliminated) is reduced from \$12,500 to \$5,000 for married filers and from \$5,000 to \$2,500 for single filers.

## **Selected 2017 Enacted Kansas Legislation**

Individual income tax rates are increased beginning in tax year 2017 utilizing a three-bracket system with rates of 2.9%, 4.9%, and 5.2%. For tax year 2018 and all years thereafter, a three-bracket system with rates of 3.1%, 5.25%, and 5.7% is used. Additional formulaic provisions that could have provided for rate reductions in certain future years based on growth in selected State General Fund (SGF) tax receipts are repealed.

House Bill 2212 changes the due date for filing certain annual withholding tax forms from the last day of February to January 31.

### **Liquor Tax**

Senate Bill 13 allows convenience stores, grocery stores, and drug stores who are licensed to sell Cereal Malt Beverage (CMB) with an alcohol weight of 3.2% or less to sell beer containing not more than 6.0% alcohol by volume. It also allows any person with a retailer's license to sell alcoholic liquor to sell CMB. Liquor retailers may sell other goods or services, provided the amount of nonalcoholic sales does not exceed 20% of the retailer's total gross sales (excluding the sales of lottery tickets, cigarettes, and other tobacco products). Liquor retailers continue to provide products for resale by bars, restaurants, clubs, and caterers. The bill repeals the prohibition placed on selling CMB next to alcoholic liquor. These changes are effective April 1, 2019.

House Bill 2277 allows a city or county to establish one or more common consumption areas by ordinance or resolution, designate the boundaries of any common consumption area, and prescribe the times during which alcoholic liquor may be consumed.

### **Privilege Tax**

Senate Bill 20 allows state-chartered banks to purchase tax credits for certain historic structure rehabilitation expenditures provided for in the Kansas Income Tax Act. The bill limits the amount of tax credits a state-chartered bank can hold at a given time to no more than 25% of the total sum of the bank's capital stock, surplus, undivided profits, 100% of the allowance for loan and lease loss, capital notes and debentures, and reserve for contingencies.

### **Property Tax**

Senate Bill 19 reauthorizes the statewide 20-mill school finance levy for school years 2017-2018 and 2018-2019. The first \$20,000 of assessed valuation of residential properties will continue to be exempt from this levy.

House Bill 2132 allows a port authority to sell, by a negotiated sale, real or personal property for less than the appraised value if the port authority declares that it is in the public interest due to the return of new jobs, capital investment, or increased tax revenue.

House Bill 2212 authorizes a property tax exemption for not more than 10 calendar years for certain land, buildings, and personal property owned by a redevelopment authority and located within a former federal enclave when such property is leased to a business and used exclusively for manufacturing, research and development, or warehousing purposes.

It also expands a list of certain types of tax-exempt property whose owners are not required to seek approval from the State Board of Tax Appeals to include property acquired by a land bank, recreational vehicles owned by full-time members of the military, and most property belonging to



## **Selected 2017 Enacted Kansas Legislation**

the federal government (other than any such federal property otherwise expressly declared by Congress to be subject to state and local taxation).

Additionally, the bill stipulates a property tax exemption for certain qualifying pipelines would not be applicable unless owners have filed an exemption request within two years of the date construction has commenced.

### **Sales Tax**

Senate Bill 30 makes several adjustments to statutory provisions in relation to Sales Tax Revenue (STAR) Bonds. The bill extends the sunset date for the STAR Bond Financing Act from July 1, 2017 to July 1, 2020. For the first year of that extension, there is a moratorium on the approval of new STAR Bond districts, but cities or counties with existing districts may continue to develop projects.

House Bill 2212 increases the threshold amounts for retailers to submit sales taxes to the Department of Revenue from \$80 to \$400 for annual filing, from \$3,200 to \$4,000 for quarterly filings, and from \$32,000 to \$40,000 for monthly filings. Amounts greater than \$40,000 would be filed on a prepaid monthly basis.

House Bill 2387 provides a sales tax exemption for all property and services purchased during 2017 or 2018 necessary to reconstruct, repair, or replace any fence used to enclose agricultural land that was damaged or destroyed by wildfires occurring in 2016 or 2017.

### **Motor Vehicle Legislation**

Senate Bill 74 enacts Joey's Law. The bill authorizes issuance of placards for use in a vehicle to persons who need assistance with cognition including but not limited to, persons with autism spectrum disorder. It also authorizes a decal to be affixed to a license plate in addition to a placard and placement of an indicator the person needs assistance with cognition on a driver's license or nondriver identification card issued by the Division of Vehicles.

Senate Bill 89 amends the law relating to the collection of certain vehicles title and registration fees and the remittance of such fees. It also increases fines for certain seat belt violations and directs related moneys to the Seat Belt Safety Fund created by the bill.

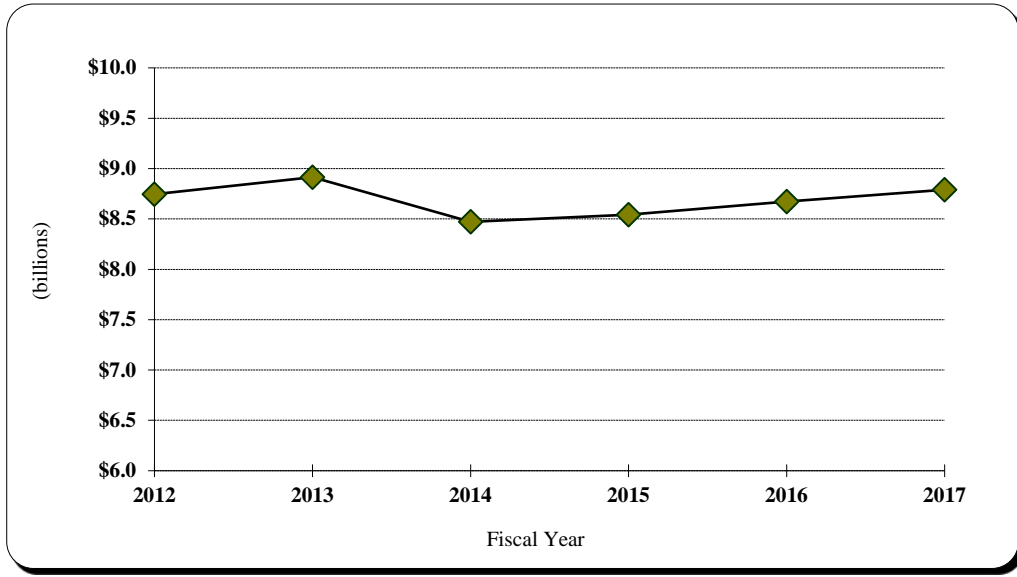
House Bill 2080 adds water district vehicles to the list of vehicles that can be permanently registered in the state. Current law provides for permanent registration of city, county, township, school district, community college, and technical college vehicles. Continuing law also states vehicles used for utility purposes are to be registered for a five-year period.

House Bill 2085 amends law regarding ignition interlock devices to require every person who has an ignition interlock device installed to complete the ignition interlock device program pursuant to rules and regulations adopted by the Secretary of Revenue.

House Bill 2174 authorizes Autism Awareness License Plates, Kansas 4-H Foundation License Plates, and decals for persons with disabilities.

## Total Department of Revenue Collections before Refunds

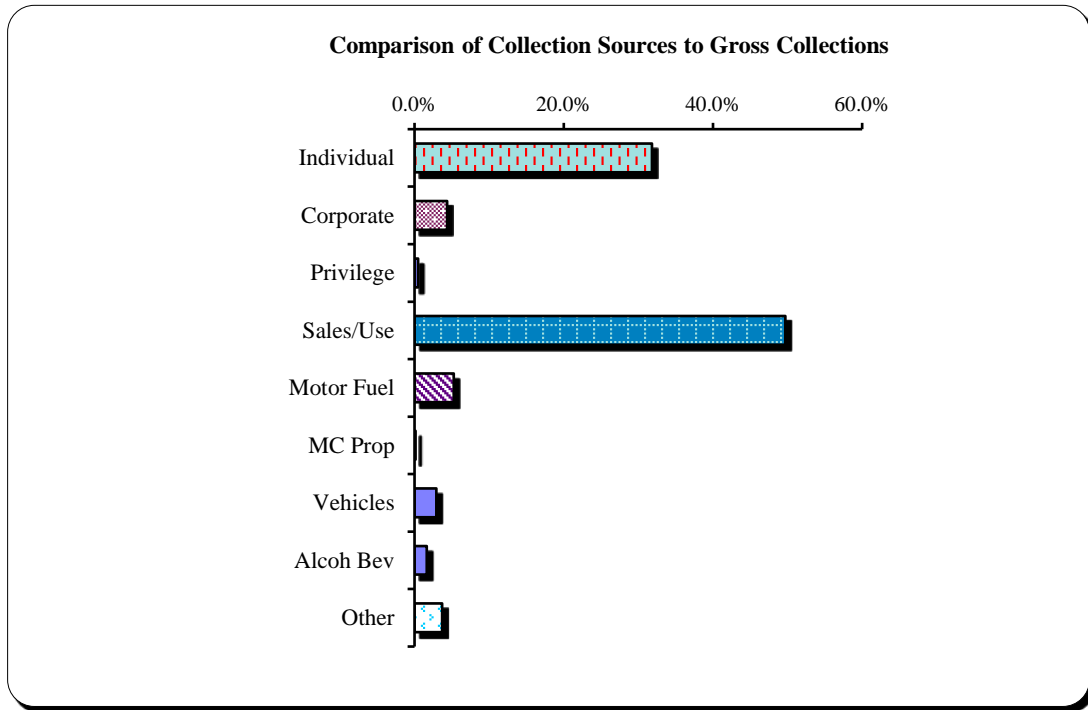
Total Department of Revenue Collections (before refunds) increased by 1.4% compared to the prior fiscal year.



| <u>Fiscal Year</u> | <u>Total Collections</u> | <u>Percent Change</u> |
|--------------------|--------------------------|-----------------------|
| 2012               | \$8,747,136,568          | 7.1%                  |
| 2013               | \$8,914,449,498          | 1.9%                  |
| 2014               | \$8,471,295,164          | -5.0%                 |
| 2015               | \$8,542,289,348          | 0.8%                  |
| 2016               | \$8,673,261,394          | 1.5%                  |
| 2017               | \$8,791,242,448          | 1.4%                  |

## Gross Total Collections and by Source

Collections by Department of Revenue

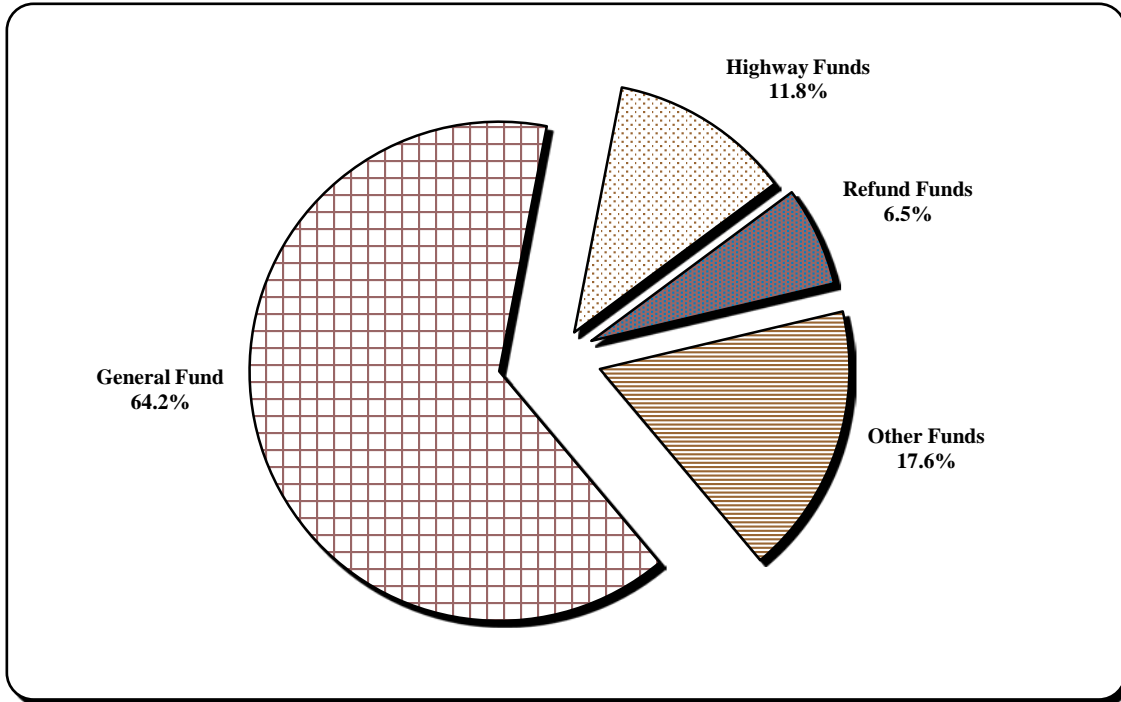


| <u>Source</u>                           | <u>Fiscal Year 2016</u> | <u>Fiscal Year 2017</u> | <u>Percent Change</u> | <u>Percent of FY2017 Total</u> |
|---|-------------------------|-------------------------|-----------------------|--------------------------------|
| Individual Income Taxes                 | \$2,760,839,835         | \$2,797,851,523         | 1.3%                  | 31.8%                          |
| Corporate Income Taxes                  | \$429,415,849           | \$384,008,163           | -10.6%                | 4.4%                           |
| Privilege Taxes                         | \$40,870,194            | \$42,563,781            | 4.1%                  | 0.5%                           |
| State and Local Sales and Use Taxes     | \$4,235,289,271         | \$4,369,667,492         | 3.2%                  | 49.7%                          |
| Motor Fuel Taxes                        | \$454,541,649           | \$462,115,871           | 1.7%                  | 5.3%                           |
| Property Taxes: Commercial Vehicle Fee* | \$11,375,889            | \$10,867,701            | -4.5%                 | 0.1%                           |
| Division of Vehicles                    | \$239,658,688           | \$256,682,339           | 7.1%                  | 2.9%                           |
| Alcoholic Beverage Control              | \$138,988,327           | \$142,293,967           | 2.4%                  | 1.6%                           |
| Other Taxes and Fees                    | <u>\$361,891,443</u>    | <u>\$325,191,611</u>    | -10.1%                | 3.7%                           |
| <b>Total</b>                            | <b>\$8,673,261,394</b>  | <b>\$8,791,242,448</b>  | <b>1.4%</b>           | <b>100.0%</b>                  |

\*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



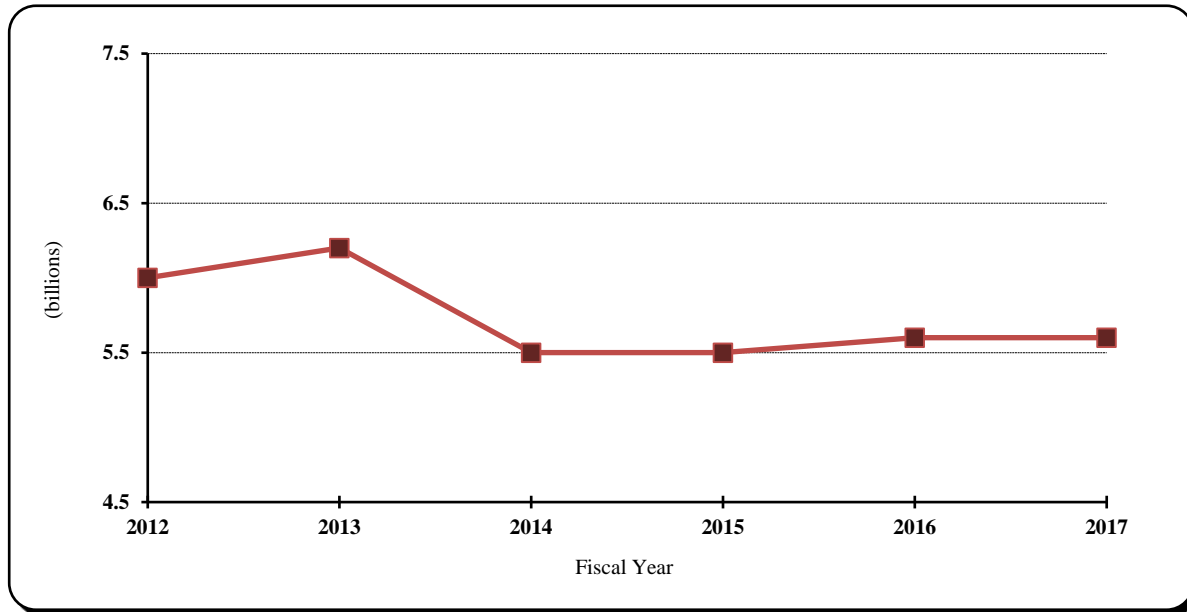
| <u>Fund</u>        | <u>Fiscal Year</u><br><u>2016</u> | <u>Fiscal Year</u><br><u>2017</u> | <u>Percent</u><br><u>Change</u> | <u>Fiscal Year</u><br><u>2017</u><br><u>Percent</u><br><u>Total</u> |
|--------------------|-----------------------------------|-----------------------------------|---------------------------------|---|
| State General Fund | \$5,585,492,934                   | \$5,640,971,391                   | 1.0%                            | 64.2%   |
| All Highway Funds  | \$1,029,140,603                   | \$1,036,245,418                   | 0.7%                            | 11.8%   |
| All Refund Funds   | \$592,192,557                     | \$567,307,045                     | -4.2%                           | 6.5%  |
| Other Funds        | <u>\$1,466,435,300</u>            | <u>\$1,546,718,594</u>            | 5.5%                            | <u>17.6%</u>  |
| Total              | \$8,673,261,394                   | \$8,791,242,448                   | 1.4%                            | 100.0%  |

Other Funds include: local transient guest; various vehicle and driver license funds; county mineral production funds; various local alcohol funds; sand royalty fund; etc.

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

Collections by Department of Revenue

Fiscal Year 2017 State General Fund Collections increased by 1.0% compared to the prior fiscal year.



### General Fund Collections by Source

| <u>Source</u>                         | <u>Fiscal Year</u><br><u>2016</u> | <u>Fiscal Year</u><br><u>2017</u> | <u>Percent</u><br><u>Change</u> |
|---------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|
| Commercial Vehicle Fees*              | \$11,375,889                      | \$10,862,701                      | -4.5%                           |
| Individual Income Tax                 | \$2,248,935,698                   | \$2,304,027,340                   | 2.4%                            |
| Corporate Income                      | \$354,725,599                     | \$324,956,280                     | -8.4%                           |
| Privilege                             | \$37,151,150                      | \$41,138,206                      | 10.7%                           |
| Sales Tax                             | \$2,273,941,413                   | \$2,285,870,437                   | 0.5%                            |
| Use Tax                               | \$384,992,097                     | \$384,654,260                     | -0.1%                           |
| Alcoholic Beverage Taxes, Fees, Fines | \$103,259,066                     | \$106,865,426                     | 3.5%                            |
| Cigarette/Tobacco Tax **              | \$146,552,278                     | \$138,697,690                     | -5.4%                           |
| Mineral Tax                           | \$22,395,001                      | \$42,090,212                      | 87.9%                           |
| Other ***                             | <u>\$1,783,267</u>                | <u>\$1,808,839</u>                | 1.4%                            |
| <b>Total</b>                          | <b>\$5,585,492,934</b>            | <b>\$5,640,971,391</b>            | <b>1.0%</b>                     |

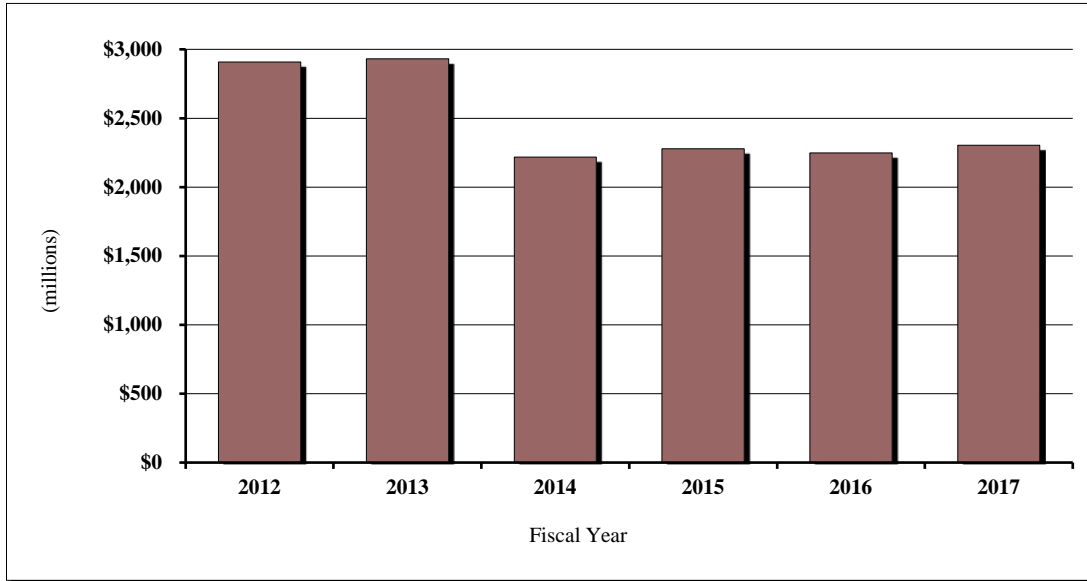
\* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

\*\* 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.

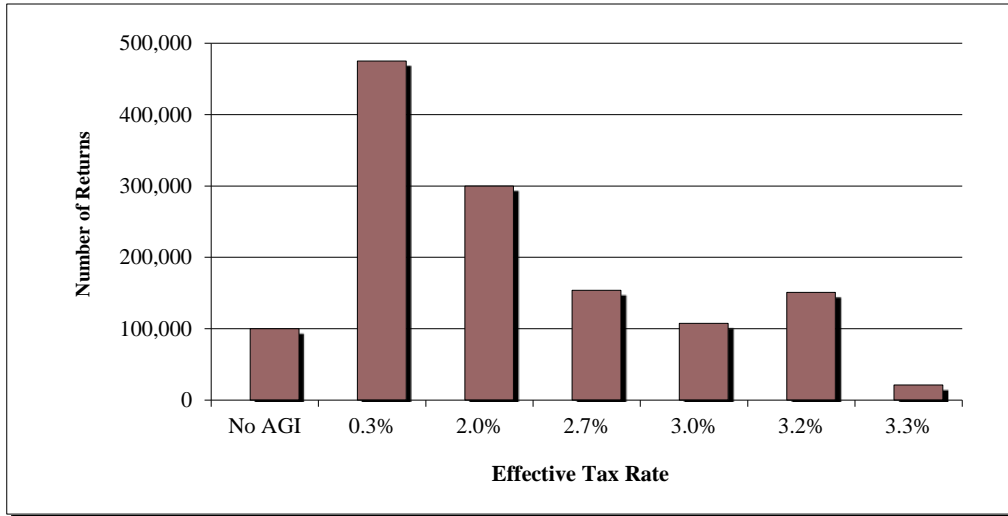


| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2012               | \$2,908,027,441         | 7.3%                  |
| 2013               | \$2,931,167,870         | 0.8%                  |
| 2014               | \$2,218,238,893         | -24.3%                |
| 2015               | \$2,277,540,835         | 2.7%                  |
| 2016               | \$2,248,935,698         | -1.3%                 |
| 2017               | \$2,304,027,340         | 2.4%                  |

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2015 Returns Processed in Calendar Year 2016

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 -                             | 100,249           | (\$287,795,070)              | (\$13,767,236)                  |
| 0.3%  | \$0 - \$25,000                        | 475,137           | \$5,346,049,880              | \$ 16,471,127                   |
| 2.0%  | \$25,000 - \$50,000                   | 299,746           | \$10,853,331,594             | \$ 218,338,293                  |
| 2.7%  | \$50,000 - \$75,000                   | 153,824           | \$9,439,568,484              | \$ 257,445,307                  |
| 3.0%  | \$75,000 - \$100,000                  | 107,652           | \$9,330,559,924              | \$ 280,204,988                  |
| 3.2%  | \$100,000 - \$250,000                 | 151,012           | \$21,281,427,633             | \$ 686,761,356                  |
| 3.3%  | \$250,000 - Over                      | 21,218            | <u>\$12,579,802,475</u>      | \$ 409,787,886                  |
| 2.7%  | Total Kansas Residents                | 1,308,838         | \$68,542,944,920             | \$1,855,241,721                 |

\* 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    | 1,625               | \$21,540        |
| Creative Arts             | 1,097               | \$12,672        |
| Hometown Hero             | 1,095               | \$11,819        |
| Meals on Wheels           | 3,024               | \$58,076        |
| Military Emergency Relief | 1,570               | \$22,326        |
| Non Game Wildlife         | <u>3,263</u>        | <u>\$62,071</u> |
| Total                     | 11,674              | \$188,504       |

## Individual Income Tax for Tax Year 2015 by County

Resident Taxpayers Only

| County      | Number Returns | Kansas Adjusted Gross Income | Tax Year Liability | Percent of Total Liability | Per Return Average |      |
|-------------|----------------|------------------------------|--------------------|----------------------------|--------------------|------|
|             |                |                              |                    |                            | Tax Liability      | Rank |
| Allen       | 6,287          | \$227,105,183                | \$5,395,553        | 0.3%                       | \$858              | 80   |
| Anderson    | 3,478          | \$153,563,685                | \$3,467,977        | 0.2%                       | \$997              | 47   |
| Atchison    | 6,545          | \$264,723,198                | \$6,188,921        | 0.4%                       | \$946              | 63   |
| Barber      | 2,234          | \$87,357,876                 | \$2,180,785        | 0.1%                       | \$976              | 54   |
| Barton      | 11,829         | \$478,671,014                | \$12,749,934       | 0.8%                       | \$1,078            | 37   |
| Bourbon     | 5,952          | \$206,915,531                | \$4,543,439        | 0.3%                       | \$763              | 98   |
| Brown       | 4,063          | \$146,444,616                | \$3,337,386        | 0.2%                       | \$821              | 90   |
| Butler      | 29,397         | \$1,651,079,937              | \$49,696,299       | 3.0%                       | \$1,691            | 2    |
| Chase       | 1,186          | \$41,705,193                 | \$1,005,647        | 0.1%                       | \$848              | 83   |
| Chautauqua  | 1,288          | \$49,300,068                 | \$1,054,694        | 0.1%                       | \$819              | 93   |
| Cherokee    | 7,646          | \$289,731,094                | \$4,557,529        | 0.3%                       | \$596              | 105  |
| Cheyenne    | 1,293          | \$44,843,319                 | \$1,106,270        | 0.1%                       | \$856              | 81   |
| Clark       | 1,007          | \$41,714,672                 | \$1,003,865        | 0.1%                       | \$997              | 48   |
| Clay        | 3,647          | \$139,388,104                | \$3,541,077        | 0.2%                       | \$971              | 58   |
| Cloud       | 3,758          | \$136,151,074                | \$3,334,863        | 0.2%                       | \$887              | 73   |
| Coffey      | 3,851          | \$189,757,801                | \$5,487,219        | 0.3%                       | \$1,425            | 4    |
| Comanche    | 791            | \$26,683,833                 | \$639,388          | 0.0%                       | \$808              | 96   |
| Cowley      | 14,561         | \$573,372,672                | \$13,956,582       | 0.8%                       | \$958              | 60   |
| Crawford    | 15,797         | \$603,437,914                | \$14,425,712       | 0.9%                       | \$913              | 67   |
| Decatur     | 1,345          | \$44,083,133                 | \$1,089,481        | 0.1%                       | \$810              | 95   |
| Dickinson   | 8,636          | \$332,316,334                | \$8,526,693        | 0.5%                       | \$987              | 52   |
| Doniphan    | 3,158          | \$125,996,701                | \$2,072,646        | 0.1%                       | \$656              | 103  |
| Douglas     | 45,141         | \$2,245,241,185              | \$63,935,353       | 3.9%                       | \$1,416            | 6    |
| Edwards     | 1,419          | \$55,322,075                 | \$1,448,677        | 0.1%                       | \$1,021            | 45   |
| Elk         | 1,212          | \$40,542,979                 | \$1,007,486        | 0.1%                       | \$831              | 85   |
| Ellis       | 12,870         | \$556,853,307                | \$15,794,332       | 1.0%                       | \$1,227            | 17   |
| Ellsworth   | 2,910          | \$113,917,066                | \$3,065,563        | 0.2%                       | \$1,053            | 41   |
| Finney      | 17,647         | \$677,862,920                | \$16,303,594       | 1.0%                       | \$924              | 64   |
| Ford        | 15,398         | \$545,442,321                | \$12,636,295       | 0.8%                       | \$821              | 92   |
| Franklin    | 11,264         | \$475,882,591                | \$12,283,348       | 0.7%                       | \$1,090            | 33   |
| Geary       | 10,597         | \$340,556,414                | \$7,439,402        | 0.5%                       | \$702              | 102  |
| Gove        | 1,294          | \$45,835,222                 | \$1,111,803        | 0.1%                       | \$859              | 79   |
| Graham      | 1,191          | \$41,940,601                 | \$1,078,478        | 0.1%                       | \$906              | 71   |
| Grant       | 2,996          | \$133,910,828                | \$3,713,795        | 0.2%                       | \$1,240            | 16   |
| Gray        | 2,862          | \$117,828,286                | \$3,256,801        | 0.2%                       | \$1,138            | 23   |
| Greeley     | 636            | \$25,060,690                 | \$665,677          | 0.0%                       | \$1,047            | 42   |
| Greenwood   | 2,806          | \$116,053,010                | \$3,160,987        | 0.2%                       | \$1,127            | 28   |
| Hamilton    | 956            | \$33,557,636                 | \$787,707          | 0.0%                       | \$824              | 89   |
| Harper      | 2,560          | \$94,285,904                 | \$2,217,618        | 0.1%                       | \$866              | 78   |
| Harvey      | 18,561         | \$784,361,237                | \$20,987,589       | 1.3%                       | \$1,131            | 26   |
| Haskell     | 1,594          | \$72,551,127                 | \$1,982,976        | 0.1%                       | \$1,244            | 15   |
| Hodgeman    | 826            | \$33,887,551                 | \$918,356          | 0.1%                       | \$1,112            | 31   |
| Jackson     | 6,292          | \$251,684,938                | \$6,523,856        | 0.4%                       | \$1,037            | 43   |
| Jefferson   | 8,406          | \$388,798,133                | \$10,575,121       | 0.6%                       | \$1,258            | 13   |
| Jewell      | 1,357          | \$41,956,403                 | \$954,867          | 0.1%                       | \$704              | 101  |
| Johnson     | 253,944        | \$20,349,045,488             | \$538,650,735      | 32.8%                      | \$2,121            | 1    |
| Kearny      | 1,710          | \$74,564,643                 | \$1,964,768        | 0.1%                       | \$1,149            | 22   |
| Kingman     | 3,249          | \$137,046,294                | \$3,612,645        | 0.2%                       | \$1,112            | 30   |
| Kiowa       | 1,097          | \$42,267,657                 | \$1,089,314        | 0.1%                       | \$993              | 50   |
| Labette     | 9,210          | \$323,282,683                | \$7,559,159        | 0.5%                       | \$821              | 91   |
| Lane        | 828            | \$34,104,953                 | \$935,304          | 0.1%                       | \$1,130            | 27   |
| Leavenworth | 28,069         | \$1,311,199,043              | \$32,818,965       | 2.0%                       | \$1,169            | 20   |
| Lincoln     | 1,534          | \$49,665,868                 | \$1,145,341        | 0.1%                       | \$747              | 99   |
| Linn        | 4,188          | \$167,360,365                | \$4,045,769        | 0.2%                       | \$966              | 59   |
| Logan       | 1,396          | \$53,309,667                 | \$1,283,941        | 0.1%                       | \$920              | 65   |
| Lyon        | 13,832         | \$537,028,354                | \$13,653,387       | 0.8%                       | \$987              | 53   |
| Marion      | 5,120          | \$196,524,990                | \$4,873,736        | 0.3%                       | \$952              | 62   |
| Marshall    | 4,914          | \$200,330,990                | \$5,369,618        | 0.3%                       | \$1,093            | 32   |




## Individual Income Tax for Tax Year 2015 by County

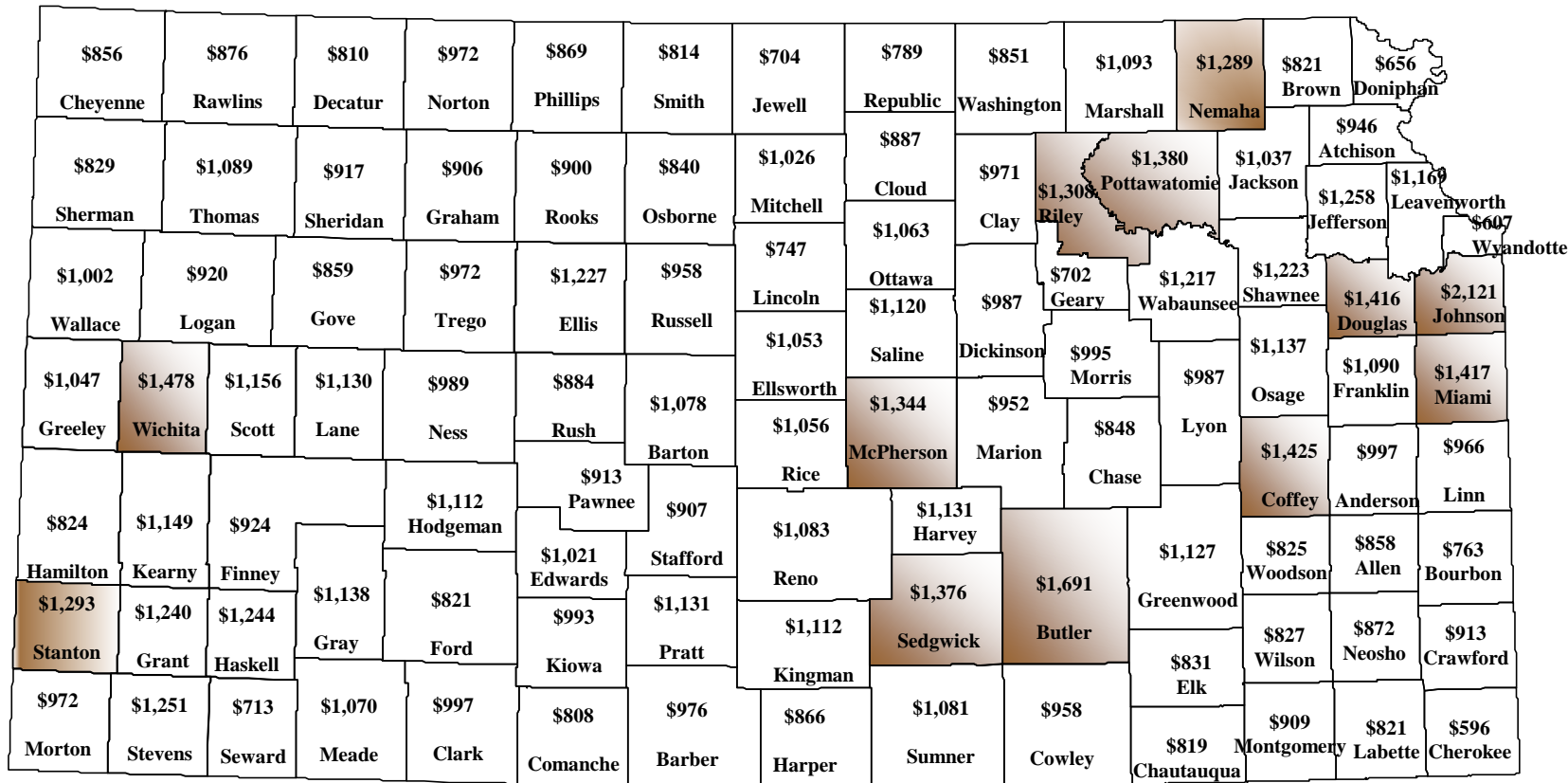
Resident Taxpayers Only

| County                                | Number Returns | Kansas Adjusted Gross Income | Tax Year Liability   | Percent of Total Liability | Per Return Average |      |
|---------------------------------------|----------------|------------------------------|----------------------|----------------------------|--------------------|------|
|                                       |                |                              |                      |                            | Tax Liability      | Rank |
| McPherson                             | 13,100         | \$614,006,849                | \$17,602,698         | 1.1%                       | \$1,344            | 9    |
| Meade                                 | 1,689          | \$68,729,467                 | \$1,807,777          | 0.1%                       | \$1,070            | 38   |
| Miami                                 | 12,592         | \$669,819,227                | \$17,839,800         | 1.1%                       | \$1,417            | 5    |
| Mitchell                              | 3,084          | \$119,220,295                | \$3,163,559          | 0.2%                       | \$1,026            | 44   |
| Montgomery                            | 13,561         | \$526,056,915                | \$12,330,292         | 0.8%                       | \$909              | 69   |
| Morris                                | 2,382          | \$90,081,231                 | \$2,370,447          | 0.1%                       | \$995              | 49   |
| Morton                                | 1,358          | \$55,914,707                 | \$1,320,642          | 0.1%                       | \$972              | 55   |
| Nemaha                                | 4,894          | \$224,824,358                | \$6,306,658          | 0.4%                       | \$1,289            | 12   |
| Neosho                                | 6,592          | \$238,818,011                | \$5,750,731          | 0.3%                       | \$872              | 76   |
| Ness                                  | 1,442          | \$53,735,263                 | \$1,425,534          | 0.1%                       | \$989              | 51   |
| Norton                                | 2,315          | \$91,518,112                 | \$2,250,876          | 0.1%                       | \$972              | 56   |
| Osage                                 | 6,804          | \$287,451,668                | \$7,732,780          | 0.5%                       | \$1,137            | 24   |
| Osborne                               | 1,574          | \$53,395,509                 | \$1,322,287          | 0.1%                       | \$840              | 84   |
| Ottawa                                | 2,582          | \$103,465,889                | \$2,743,600          | 0.2%                       | \$1,063            | 39   |
| Pawnee                                | 2,762          | \$100,040,093                | \$2,521,457          | 0.2%                       | \$913              | 68   |
| Phillips                              | 2,723          | \$98,584,959                 | \$2,365,391          | 0.1%                       | \$869              | 77   |
| Pottawatomie                          | 9,474          | \$459,204,704                | \$13,069,754         | 0.8%                       | \$1,380            | 7    |
| Pratt                                 | 4,197          | \$174,669,173                | \$4,747,234          | 0.3%                       | \$1,131            | 25   |
| Rawlins                               | 1,185          | \$41,743,208                 | \$1,037,847          | 0.1%                       | \$876              | 75   |
| Reno                                  | 27,176         | \$1,119,405,384              | \$29,422,537         | 1.8%                       | \$1,083            | 35   |
| Republic                              | 2,313          | \$79,550,247                 | \$1,824,185          | 0.1%                       | \$789              | 97   |
| Rice                                  | 4,148          | \$168,716,271                | \$4,381,053          | 0.3%                       | \$1,056            | 40   |
| Riley                                 | 22,256         | \$1,009,669,690              | \$29,120,620         | 1.8%                       | \$1,308            | 10   |
| Rooks                                 | 2,444          | \$90,012,667                 | \$2,198,866          | 0.1%                       | \$900              | 72   |
| Rush                                  | 1,562          | \$54,370,791                 | \$1,381,110          | 0.1%                       | \$884              | 74   |
| Russell                               | 3,121          | \$117,616,253                | \$2,989,804          | 0.2%                       | \$958              | 61   |
| Saline                                | 25,347         | \$1,063,902,220              | \$28,386,960         | 1.7%                       | \$1,120            | 29   |
| Scott                                 | 2,440          | \$105,566,694                | \$2,821,660          | 0.2%                       | \$1,156            | 21   |
| Sedgwick                              | 210,308        | \$10,251,779,282             | \$289,393,444        | 17.6%                      | \$1,376            | 8    |
| Seward                                | 10,735         | \$372,713,581                | \$7,650,325          | 0.5%                       | \$713              | 100  |
| Shawnee                               | 79,048         | \$3,471,077,176              | \$96,712,941         | 5.9%                       | \$1,223            | 18   |
| Sheridan                              | 1,192          | \$45,689,101                 | \$1,093,039          | 0.1%                       | \$917              | 66   |
| Sherman                               | 2,967          | \$104,874,356                | \$2,458,755          | 0.1%                       | \$829              | 86   |
| Smith                                 | 1,652          | \$56,457,784                 | \$1,344,328          | 0.1%                       | \$814              | 94   |
| Stafford                              | 2,115          | \$78,253,634                 | \$1,917,946          | 0.1%                       | \$907              | 70   |
| Stanton                               | 905            | \$42,634,879                 | \$1,170,588          | 0.1%                       | \$1,293            | 11   |
| Stevens                               | 2,284          | \$103,525,227                | \$2,856,322          | 0.2%                       | \$1,251            | 14   |
| Sumner                                | 8,968          | \$371,919,942                | \$9,692,147          | 0.6%                       | \$1,081            | 36   |
| Thomas                                | 3,598          | \$147,543,259                | \$3,918,355          | 0.2%                       | \$1,089            | 34   |
| Trego                                 | 1,377          | \$51,416,843                 | \$1,338,517          | 0.1%                       | \$972              | 57   |
| Wabaunsee                             | 2,798          | \$124,254,331                | \$3,405,741          | 0.2%                       | \$1,217            | 19   |
| Wallace                               | 707            | \$28,107,753                 | \$708,518            | 0.0%                       | \$1,002            | 46   |
| Washington                            | 3,047          | \$106,302,786                | \$2,594,464          | 0.2%                       | \$851              | 82   |
| Wichita                               | 2,087          | \$111,743,414                | \$3,084,378          | 0.2%                       | \$1,478            | 3    |
| Wilson                                | 3,814          | \$135,589,632                | \$3,154,379          | 0.2%                       | \$827              | 87   |
| Woodson                               | 1,349          | \$46,094,755                 | \$1,112,264          | 0.1%                       | \$825              | 88   |
| Wyandotte                             | 67,814         | \$2,253,791,788              | \$41,196,770         | 2.5%                       | \$607              | 104  |
| KS Residents with county indicator    | 1,229,517      | 62,347,265,748               | 1,643,253,703        |                            | \$1,337            |      |
| KS Residents with no county indicator | <u>79,321</u>  | <u>\$6,195,679,172</u>       | <u>\$211,988,018</u> |                            | \$2,673            |      |
| Total Residents                       | 1,308,838      | \$68,542,944,920             | \$1,855,241,721      | 86.4%                      | \$1,417            |      |
| Non-Residents                         | <u>322,426</u> | <u>\$85,344,920,247</u>      | <u>\$292,084,144</u> | <u>13.6%</u>               | \$906              |      |
| All Taxpayers                         | 1,631,264      | \$153,887,865,167            | \$2,147,325,865      | 100.0%                     | \$1,316            |      |

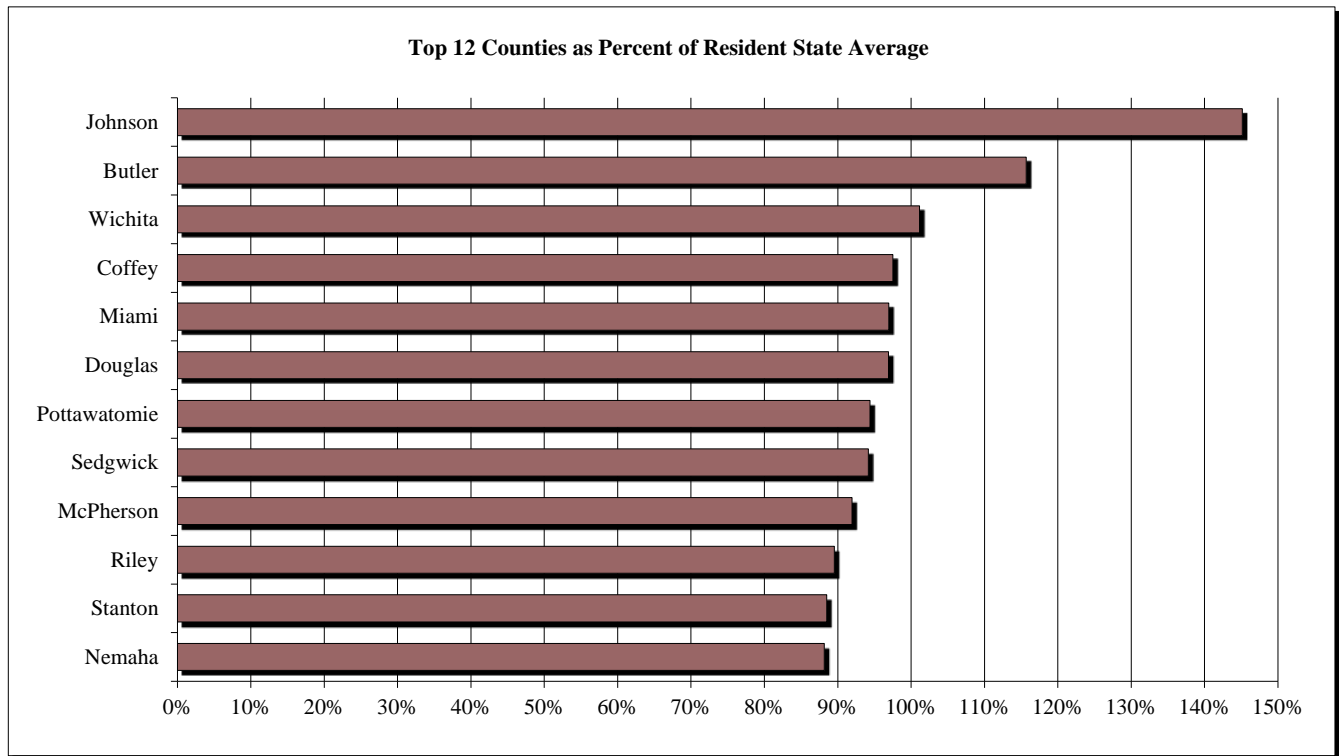
### Individual Income Tax Liability Tax Year 2015

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 23 and 24 of this report.

 Top 12 counties with highest average tax liability per return



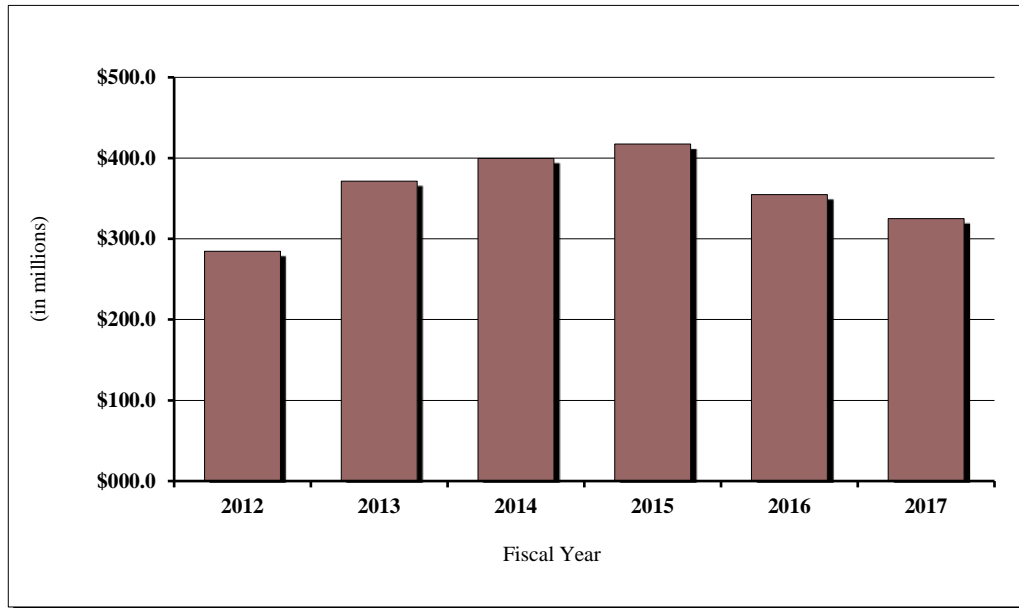
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2015



| <u>Top 12 Counties</u>                     | <u>Average Tax Liability</u> | <u>Rank</u> | <u>Top 12 Counties as a Percent of Resident Average</u> |
|--|------------------------------|-------------|---|
| Johnson                                    | \$2,121                      | 1           | 145%  |
| Butler                                     | \$1,691                      | 2           | 116%  |
| Wichita                                    | \$1,478                      | 3           | 101%  |
| Coffey                                     | \$1,425                      | 4           | 97%   |
| Miami                                      | \$1,417                      | 5           | 97%   |
| Douglas                                    | \$1,416                      | 6           | 97%   |
| Pottawatomie                               | \$1,380                      | 7           | 94%   |
| Sedgwick                                   | \$1,376                      | 8           | 94%   |
| McPherson                                  | \$1,344                      | 9           | 92%   |
| Riley                                      | \$1,308                      | 10          | 90%   |
| Stanton                                    | \$1,293                      | 11          | 89%   |
| Nemaha                                     | \$1,289                      | 12          | 88%   |
| Average Kansas Residents (top 12 counties) | \$1,461                      |             | 100%  |

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

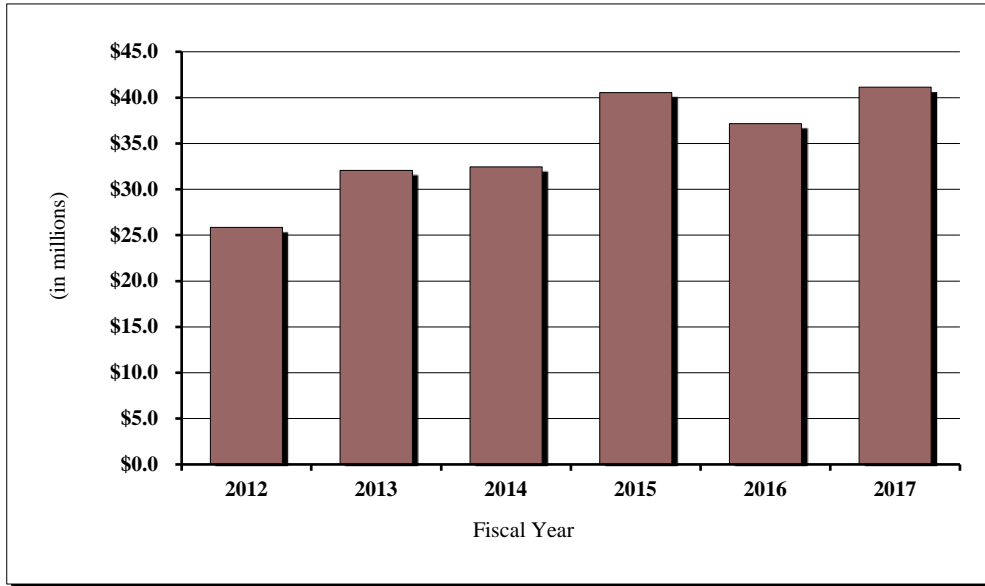
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2012               | \$284,465,835           | 26.5%                 |
| 2013               | \$371,324,171           | 30.5%                 |
| 2014               | \$399,383,241           | 7.6%                  |
| 2015               | \$417,399,546           | 4.5%                  |
| 2016               | \$354,725,599           | -15.0%                |
| 2017               | \$324,956,280           | -8.4%                 |

## 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> |
|--------------------|-------------------------|-----------------------|
| 2012               | \$25,848,967            | 19.4%                 |
| 2013               | \$32,073,164            | 24.1%                 |
| 2014               | \$32,438,777            | 1.1%                  |
| 2015               | \$40,545,772            | 25.0%                 |
| 2016               | \$37,151,150            | -8.4%                 |
| 2017               | \$41,138,206            | 10.7%                 |

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2015 Returns Filed In Calendar Year 2016

### 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              | 12,789                | 59.9%                           | (\$679,482)          | -0.2%                             |
| \$0 - \$75,000                 | 6,392                 | 29.9%                           | \$4,623,985          | 1.6%                              |
| \$75,000.01 - \$100,000        | 337                   | 1.6%                            | \$1,470,549          | 0.5%                              |
| \$100,000.01 - \$500,000       | 1,087                 | 5.1%                            | \$14,080,785         | 4.8%                              |
| \$500,000.01 - \$1,000,000     | 245                   | 1.1%                            | \$11,475,130         | 3.9%                              |
| \$1,000,000.01 - Over          | <u>517</u>            | 2.4%                            | <u>\$264,304,661</u> | 89.5%                             |
| Total                          | 21,367                | 100.0%                          | \$295,275,628        | 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              | 52                    | 15.0%                           | \$0                  | 0.0%                              |
| \$0 - \$500,000                | 93                    | 26.8%                           | \$774,136            | 2.8%                              |
| \$500,000.01 - \$1,000,000     | 64                    | 18.4%                           | \$2,003,017          | 7.2%                              |
| \$1,000,000.01 - Over          | <u>138</u>            | 39.8%                           | <u>\$25,185,864</u>  | 90.1%                             |
| Total                          | 347                   | 100.0%                          | \$27,963,017         | 100.0%                            |

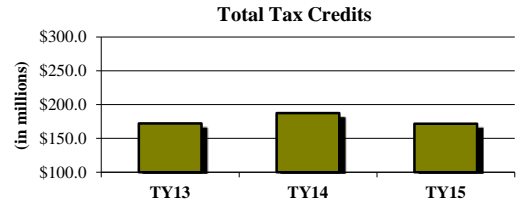
### Savings and Loan Tax Liability By Taxable Income Bracket

| <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              | 5                     | 20.0%                           | \$0                  | 0.0%                              |
| \$0 - \$500,000                | 9                     | 36.0%                           | \$48,956             | 0.9%                              |
| \$500,000.01 - \$1,000,000     | 3                     | 12.0%                           | \$77,327             | 1.5%                              |
| \$1,000,000.01 - Over          | <u>8</u>              | 32.0%                           | <u>\$5,088,357</u>   | 97.6%                             |
| Total                          | 25                    | 100.0%                          | \$5,214,640          | 100.0%                            |

# Tax Year 2015 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

|                       | TY 2013        | TY 2014        | TY 2015        |
|-----------------------|----------------|----------------|----------------|
| Corporate Income Tax  | \$ 41,063,589  | \$ 62,745,918  | \$ 55,345,255  |
| Individual Income Tax | \$ 127,051,910 | \$ 118,809,120 | \$ 112,607,891 |
| Privilege Tax         | \$ 4,288,432   | \$ 5,745,532   | \$ 3,796,976   |
| Total Tax Credits     | \$ 172,403,931 | \$ 187,300,570 | \$ 171,750,122 |



Totals include confidential amounts.

### Adoption Credit - \$1,637,799

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 - Amount withheld for confidentiality.

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 - Amount withheld for confidentiality.

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

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

### Angel Investor Credit - \$3,975,469

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

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

### Assistive Technology Contribution Credit - \$0

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

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

### 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) - \$299,423

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) - \$257,465

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

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

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

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

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

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

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

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

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**Child Dependent Care Credit - \$0**

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. 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.

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**Community Entrepreneurship Investor Credit - \$1,410,058**

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.

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**Community Service Credit - \$3,232,508**

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.

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

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

An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Iola, Neodesha, or Osawatomie Kansas, or within one mile of the city limits of any such cities as long as the 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.

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**Disabled Access Credit - \$12,981**

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.

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**Earned Income Credit - \$81,359,043**

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.

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

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

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

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**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.

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**Film Production Credit - \$0**

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

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

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**Food Sales Tax Refund - \$10,866,548**

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.

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**High Performance Incentive Program - \$51,471,232**

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.

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**Higher Education Deferred Maintenance Tax Credit - \$0**

K.S.A. 74-32,261 - Effective for taxable years 2008, 2009, 2010, 2011, and 2012.

A taxpayer that makes a contribution to a designated community college for capital improvement or a designated technical college for deferred maintenance or the purchase of technology or equipment may receive a tax credit in the amount of 60% of the contribution. A taxpayer that makes a contribution to a designated university for deferred maintenance may receive a tax credit in the amount of 50% of the contribution.

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**Historic Preservation Credit - \$5,207,710**

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.

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**Historic Site Contribution Credit - \$0**

K.S.A. 79-32,211a - Effective for taxable years commencing after 12/31/06 and prior to 7/1/12.

Any taxpayer which contributes, gifts, or donates to a state-owned historic site or an organization which is exempt from federal income taxation pursuant to Section 50(c)(3) of the federal internal revenue code of 1986, which such organization owns and operates an historic site, to be used for the purpose of restoration, preservation or operation of such state-owned historic site or historic site of the establishment or maintenance of an endowment to provide for the future stability of such state-owned historic site or historic site shall be allowed a credit equal to 50% of the contribution, gift, or donation. The amount of the credit shall not exceed \$2500 for any one taxpayer in any taxable year.

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**Individual Development Account Credit - \$455,532**

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.

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

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

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

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**Low Income Student Scholarship Credit - Amount withheld for confidentiality.**

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.

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**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.

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**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.

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

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

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

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

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.

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**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.

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**Research & Development Credit - \$5,960,530**

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.

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**Rural Opportunity Zone Credit - \$1,289,433**

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.

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

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

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

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**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.

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**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.

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**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.

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

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

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

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**Telecommunications Credit - \$901,695**

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.

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

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.

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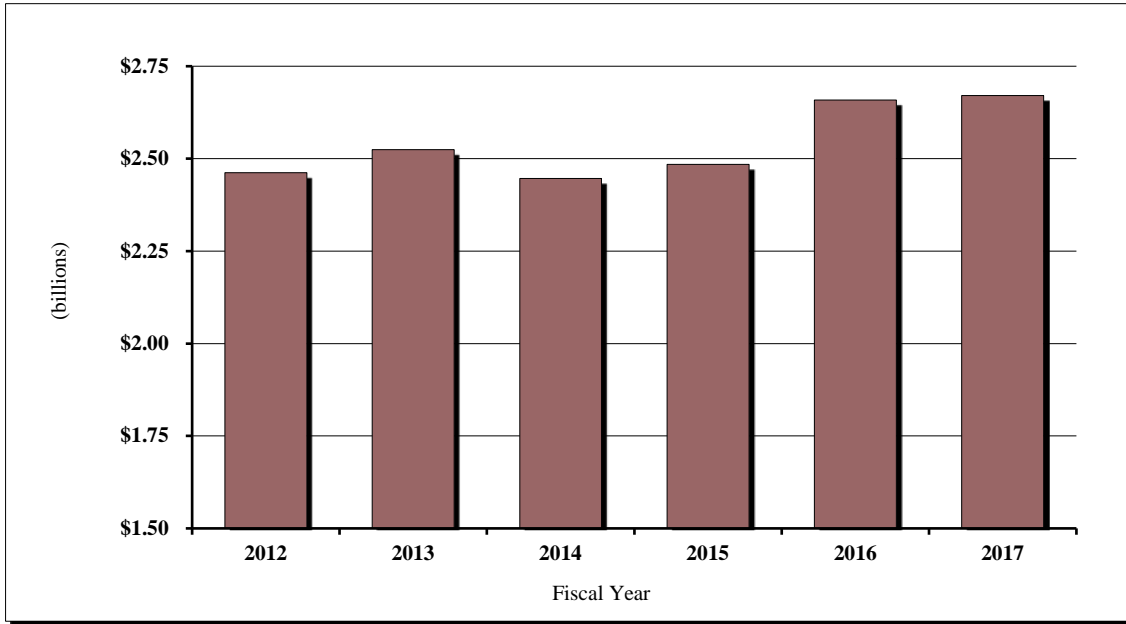
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

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

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

In Fiscal Year 2017, the state gained \$23.6 million from the Streamline Sales Tax Project. In prior years, the number reported herein included amounts from streamlined sales tax accounts, voluntary remitters, and non-border remote sales.



| <u>Fiscal Year</u> | <u>State Sales</u> | <u>State Use</u> | <u>State Total</u> | <u>Percent Change</u> |
|--------------------|--------------------|------------------|--------------------|-----------------------|
| 2012               | \$2,136,353,321    | \$325,339,225    | \$2,461,692,546    | 9.3%                  |
| 2013               | \$2,184,573,272    | \$340,044,216    | \$2,524,617,488    | 2.6%                  |
| 2014               | \$2,102,239,461    | \$344,016,851    | \$2,446,256,312    | -3.1%                 |
| 2015               | \$2,132,776,805    | \$352,175,950    | \$2,484,952,755    | 1.6%                  |
| 2016               | \$2,273,941,413    | \$384,992,097    | \$2,658,933,510    | 7.0%                  |
| 2017               | \$2,285,870,437    | \$384,654,260    | \$2,670,524,697    | 0.4%                  |

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

| County      | FY2016        | FY2017        | Percent Change | FY2016 Per Capita | FY2016 PC Rank | FY2017 Per Capita* | FY2017 PC Rank* |
|-------------|---------------|---------------|----------------|-------------------|----------------|--------------------|-----------------|
| Allen       | \$9,877,693   | \$9,759,390   | -1.2%          | \$777             | 32             | \$768              | 32              |
| Anderson    | \$4,322,252   | \$4,509,684   | 4.3%           | \$554             | 77             | \$576              | 73              |
| Atchison    | \$10,039,122  | \$10,254,446  | 2.1%           | \$612             | 66             | \$626              | 64              |
| Barber      | \$4,582,974   | \$3,954,329   | -13.7%         | \$950             | 16             | \$844              | 25              |
| Barton      | \$28,615,957  | \$27,646,554  | -3.4%          | \$1,056           | 10             | \$1,033            | 10              |
| Bourbon     | \$9,300,446   | \$9,642,067   | 3.7%           | \$632             | 61             | \$660              | 54              |
| Brown       | \$7,174,091   | \$7,278,276   | 1.5%           | \$734             | 40             | \$752              | 36              |
| Butler      | \$45,460,032  | \$44,337,348  | -2.5%          | \$681             | 48             | \$662              | 53              |
| Chase       | \$1,316,927   | \$1,290,381   | -2.0%          | \$492             | 88             | \$483              | 88              |
| Chautauqua  | \$1,397,850   | \$1,350,676   | -3.4%          | \$411             | 97             | \$400              | 97              |
| Cherokee    | \$7,652,854   | \$7,697,412   | 0.6%           | \$373             | 102            | \$380              | 99              |
| Cheyenne    | \$1,578,602   | \$1,419,364   | -10.1%         | \$589             | 70             | \$533              | 80              |
| Clark       | \$1,218,928   | \$1,959,304   | 60.7%          | \$582             | 72             | \$946              | 16              |
| Clay        | \$5,381,469   | \$5,496,640   | 2.1%           | \$645             | 57             | \$675              | 50              |
| Cloud       | \$8,492,348   | \$8,132,127   | -4.2%          | \$921             | 21             | \$889              | 20              |
| Coffey      | \$6,154,339   | \$5,794,109   | -5.9%          | \$734             | 39             | \$687              | 47              |
| Comanche    | \$1,414,777   | \$1,371,930   | -3.0%          | \$768             | 33             | \$737              | 38              |
| Cowley      | \$23,266,170  | \$23,008,799  | -1.1%          | \$650             | 56             | \$644              | 56              |
| Crawford    | \$29,110,319  | \$29,970,406  | 3.0%           | \$742             | 36             | \$765              | 33              |
| Decatur     | \$1,444,332   | \$1,433,602   | -0.7%          | \$493             | 87             | \$506              | 85              |
| Dickinson   | \$11,841,599  | \$11,946,445  | 0.9%           | \$613             | 65             | \$627              | 63              |
| Doniphan    | \$3,016,889   | \$2,884,883   | -4.4%          | \$387             | 99             | \$376              | 100             |
| Douglas     | \$103,126,800 | \$106,660,589 | 3.4%           | \$874             | 24             | \$893              | 19              |
| Edwards     | \$1,653,481   | \$1,507,469   | -8.8%          | \$557             | 76             | \$513              | 83              |
| Elk         | \$1,185,924   | \$1,223,455   | 3.2%           | \$455             | 93             | \$480              | 89              |
| Ellis       | \$38,668,815  | \$38,425,405  | -0.6%          | \$1,332           | 2              | \$1,330            | 3               |
| Ellsworth   | \$3,905,011   | \$3,603,944   | -7.7%          | \$616             | 64             | \$570              | 75              |
| Finney      | \$46,782,689  | \$46,697,680  | -0.2%          | \$1,260           | 4              | \$1,272            | 4               |
| Ford        | \$32,396,900  | \$33,851,274  | 4.5%           | \$938             | 19             | \$996              | 13              |
| Franklin    | \$17,728,822  | \$18,511,772  | 4.4%           | \$692             | 46             | \$724              | 40              |
| Gearry      | \$26,146,016  | \$25,246,064  | -3.4%          | \$706             | 44             | \$709              | 43              |
| Gove        | \$2,741,686   | \$2,639,334   | -3.7%          | \$1,039           | 11             | \$1,019            | 11              |
| Graham      | \$2,103,510   | \$2,012,283   | -4.3%          | \$812             | 29             | \$785              | 29              |
| Grant       | \$5,079,167   | \$4,967,809   | -2.2%          | \$657             | 54             | \$650              | 55              |
| Gray        | \$3,429,884   | \$3,583,498   | 4.5%           | \$559             | 75             | \$594              | 71              |
| Greeley     | \$838,829     | \$915,152     | 9.1%           | \$631             | 62             | \$706              | 44              |
| Greenwood   | \$2,896,956   | \$2,886,273   | -0.4%          | \$464             | 92             | \$469              | 91              |
| Hamilton    | \$1,657,462   | \$1,679,911   | 1.4%           | \$670             | 51             | \$662              | 52              |
| Harper      | \$4,868,018   | \$4,151,997   | -14.7%         | \$837             | 28             | \$730              | 39              |
| Harvey      | \$24,349,941  | \$24,562,978  | 0.9%           | \$694             | 45             | \$704              | 45              |
| Haskell     | \$3,029,564   | \$3,086,404   | 1.9%           | \$745             | 35             | \$770              | 31              |
| Hodgeman    | \$799,468     | \$783,033     | -2.1%          | \$422             | 96             | \$419              | 96              |
| Jackson     | \$6,487,801   | \$6,818,050   | 5.1%           | \$486             | 89             | \$513              | 84              |
| Jefferson   | \$6,050,438   | \$6,442,200   | 6.5%           | \$320             | 105            | \$341              | 104             |
| Jewell      | \$1,167,974   | \$1,077,063   | -7.8%          | \$393             | 98             | \$371              | 101             |
| Johnson     | \$707,027,265 | \$717,231,570 | 1.4%           | \$1,219           | 6              | \$1,227            | 6               |
| Kearny      | \$1,871,136   | \$1,756,911   | -6.1%          | \$473             | 90             | \$449              | 93              |
| Kingman     | \$4,396,116   | \$4,525,916   | 3.0%           | \$572             | 73             | \$606              | 69              |
| Kiowa       | \$1,533,816   | \$1,478,370   | -3.6%          | \$598             | 68             | \$595              | 70              |
| Labette     | \$13,192,335  | \$12,868,061  | -2.5%          | \$634             | 60             | \$629              | 62              |
| Lane        | \$1,068,957   | \$1,045,491   | -2.2%          | \$640             | 58             | \$639              | 58              |
| Leavenworth | \$40,374,481  | \$41,815,944  | 3.6%           | \$509             | 84             | \$521              | 82              |
| Lincoln     | \$1,174,991   | \$1,224,723   | 4.2%           | \$378             | 101            | \$399              | 98              |
| Linn        | \$4,771,924   | \$5,033,641   | 5.5%           | \$500             | 86             | \$527              | 81              |
| Logan       | \$2,653,221   | \$2,460,872   | -7.2%          | \$939             | 18             | \$869              | 22              |
| Lyon        | \$28,517,222  | \$28,015,701  | -1.8%          | \$855             | 26             | \$836              | 26              |
| Marion      | \$5,676,438   | \$5,487,205   | -3.3%          | \$469             | 91             | \$453              | 92              |
| Marshall    | \$8,590,193   | \$8,451,015   | -1.6%          | \$865             | 25             | \$859              | 24              |

## Total Amount State Sales Tax Collections by County

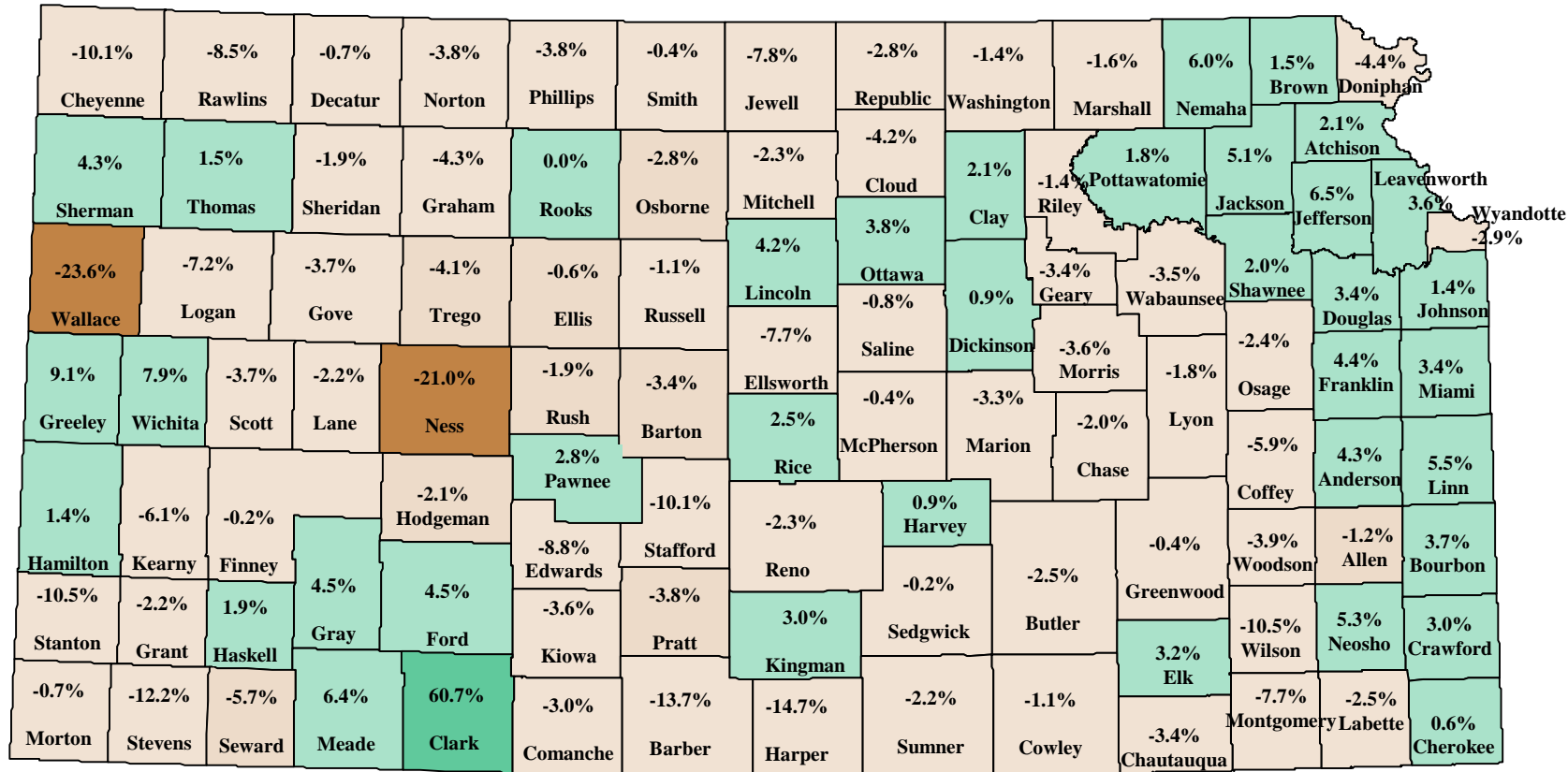
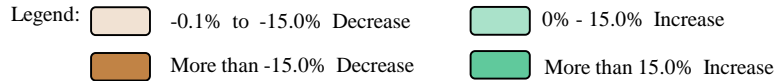
6.50% state sales tax rate effective July 1, 2015

| County         | FY2016             | FY2017             | Percent Change | FY2016 Per Capita | FY2016 PC Rank | FY2017 Per Capita* | FY2017 PC Rank* |
|----------------|--------------------|--------------------|----------------|-------------------|----------------|--------------------|-----------------|
| McPherson      | \$26,993,006       | \$26,879,734       | -0.4%          | \$933             | 20             | \$933              | 17              |
| Meade          | \$2,343,218        | \$2,492,342        | 6.4%           | \$541             | 81             | \$591              | 72              |
| Miami          | \$20,252,522       | \$20,948,666       | 3.4%           | \$622             | 63             | \$636              | 60              |
| Mitchell       | \$6,091,364        | \$5,953,082        | -2.3%          | \$970             | 15             | \$954              | 15              |
| Montgomery     | \$25,286,462       | \$23,326,763       | -7.7%          | \$759             | 34             | \$712              | 42              |
| Morris         | \$3,221,895        | \$3,106,624        | -3.6%          | \$571             | 74             | \$557              | 77              |
| Morton         | \$1,756,018        | \$1,744,188        | -0.7%          | \$584             | 71             | \$612              | 66              |
| Nemaha         | \$7,358,321        | \$7,800,824        | 6.0%           | \$719             | 42             | \$762              | 35              |
| Neosho         | \$12,008,321       | \$12,647,836       | 5.3%           | \$735             | 38             | \$783              | 30              |
| Ness           | \$3,039,542        | \$2,401,728        | -21.0%         | \$1,011           | 13             | \$811              | 28              |
| Norton         | \$3,663,173        | \$3,525,165        | -3.8%          | \$660             | 52             | \$642              | 57              |
| Osage          | \$5,509,445        | \$5,379,499        | -2.4%          | \$348             | 103            | \$340              | 105             |
| Osborne        | \$2,490,116        | \$2,420,890        | -2.8%          | \$676             | 49             | \$665              | 51              |
| Ottawa         | \$2,044,648        | \$2,122,987        | 3.8%           | \$342             | 104            | \$359              | 103             |
| Pawnee         | \$3,685,192        | \$3,787,803        | 2.8%           | \$539             | 82             | \$562              | 76              |
| Phillips       | \$3,569,626        | \$3,435,312        | -3.8%          | \$658             | 53             | \$633              | 61              |
| Pottawatomie   | \$31,011,009       | \$31,554,616       | 1.8%           | \$1,331           | 3              | \$1,334            | 2               |
| Pratt          | \$11,065,123       | \$10,647,488       | -3.8%          | \$1,142           | 8              | \$1,111            | 8               |
| Rawlins        | \$1,490,454        | \$1,363,626        | -8.5%          | \$595             | 69             | \$535              | 79              |
| Reno           | \$57,365,527       | \$56,038,234       | -2.3%          | \$900             | 22             | \$886              | 21              |
| Republic       | \$3,079,588        | \$2,994,224        | -2.8%          | \$652             | 55             | \$637              | 59              |
| Rice           | \$5,488,266        | \$5,623,717        | 2.5%           | \$550             | 78             | \$572              | 74              |
| Riley          | \$55,210,504       | \$54,440,827       | -1.4%          | \$734             | 41             | \$742              | 37              |
| Rooks          | \$3,662,541        | \$3,662,546        | 0.0%           | \$708             | 43             | \$722              | 41              |
| Rush           | \$1,353,360        | \$1,327,816        | -1.9%          | \$432             | 95             | \$434              | 94              |
| Russell        | \$4,799,674        | \$4,745,237        | -1.1%          | \$682             | 47             | \$679              | 48              |
| Saline         | \$68,718,922       | \$68,148,006       | -0.8%          | \$1,234           | 5              | \$1,236            | 5               |
| Scott          | \$4,668,825        | \$4,495,217        | -3.7%          | \$941             | 17             | \$893              | 18              |
| Sedgwick       | \$548,223,915      | \$547,306,838      | -0.2%          | \$1,072           | 9              | \$1,069            | 9               |
| Seward         | \$23,697,967       | \$22,342,279       | -5.7%          | \$1,024           | 12             | \$984              | 14              |
| Shawnee        | \$176,076,110      | \$179,631,326      | 2.0%           | \$985             | 14             | \$1,008            | 12              |
| Sheridan       | \$1,956,111        | \$1,918,930        | -1.9%          | \$779             | 31             | \$765              | 34              |
| Sherman        | \$6,866,173        | \$7,164,464        | 4.3%           | \$1,148           | 7              | \$1,201            | 7               |
| Smith          | \$2,227,210        | \$2,219,338        | -0.4%          | \$601             | 67             | \$611              | 67              |
| Stafford       | \$2,321,730        | \$2,087,115        | -10.1%         | \$548             | 79             | \$496              | 87              |
| Stanton        | \$1,400,740        | \$1,253,117        | -10.5%         | \$676             | 50             | \$608              | 68              |
| Stevens        | \$4,301,632        | \$3,777,883        | -12.2%         | \$741             | 37             | \$677              | 49              |
| Sumner         | \$12,818,836       | \$12,535,738       | -2.2%          | \$545             | 80             | \$539              | 78              |
| Thomas         | \$11,213,661       | \$11,385,598       | 1.5%           | \$1,419           | 1              | \$1,443            | 1               |
| Trego          | \$2,473,232        | \$2,371,841        | -4.1%          | \$845             | 27             | \$826              | 27              |
| Wabaunsee      | \$2,650,057        | \$2,557,983        | -3.5%          | \$381             | 100            | \$371              | 102             |
| Wallace        | \$1,218,606        | \$930,780          | -23.6%         | \$803             | 30             | \$622              | 65              |
| Washington     | \$2,832,672        | \$2,792,295        | -1.4%          | \$506             | 85             | \$503              | 86              |
| Wichita        | \$1,376,780        | \$1,484,859        | 7.9%           | \$638             | 59             | \$703              | 46              |
| Wilson         | \$4,601,314        | \$4,116,856        | -10.5%         | \$520             | 83             | \$472              | 90              |
| Woodson        | \$1,383,832        | \$1,329,685        | -3.9%          | \$444             | 94             | \$420              | 95              |
| Wyandotte      | \$146,222,161      | \$142,046,201      | -2.9%          | \$895             | 23             | \$867              | 23              |
| Total Counties | \$2,711,692,623    | \$2,716,135,350    | 0.2%           | \$931             |                | \$934              |                 |
| Miscellaneous  | <u>\$7,861,906</u> | <u>\$8,245,146</u> |                |                   |                |                    |                 |
| Grand Total    | \$2,719,554,529    | \$2,724,380,496    | 0.2%           |                   |                |                    |                 |

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2017

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

This map shows the Fiscal Year 2017 state sales tax collection percentage change over Fiscal Year 2016, by county. Total statewide percent change was a 0.2% increase. Details of this map are contained in pages 35 and 36 of this report.

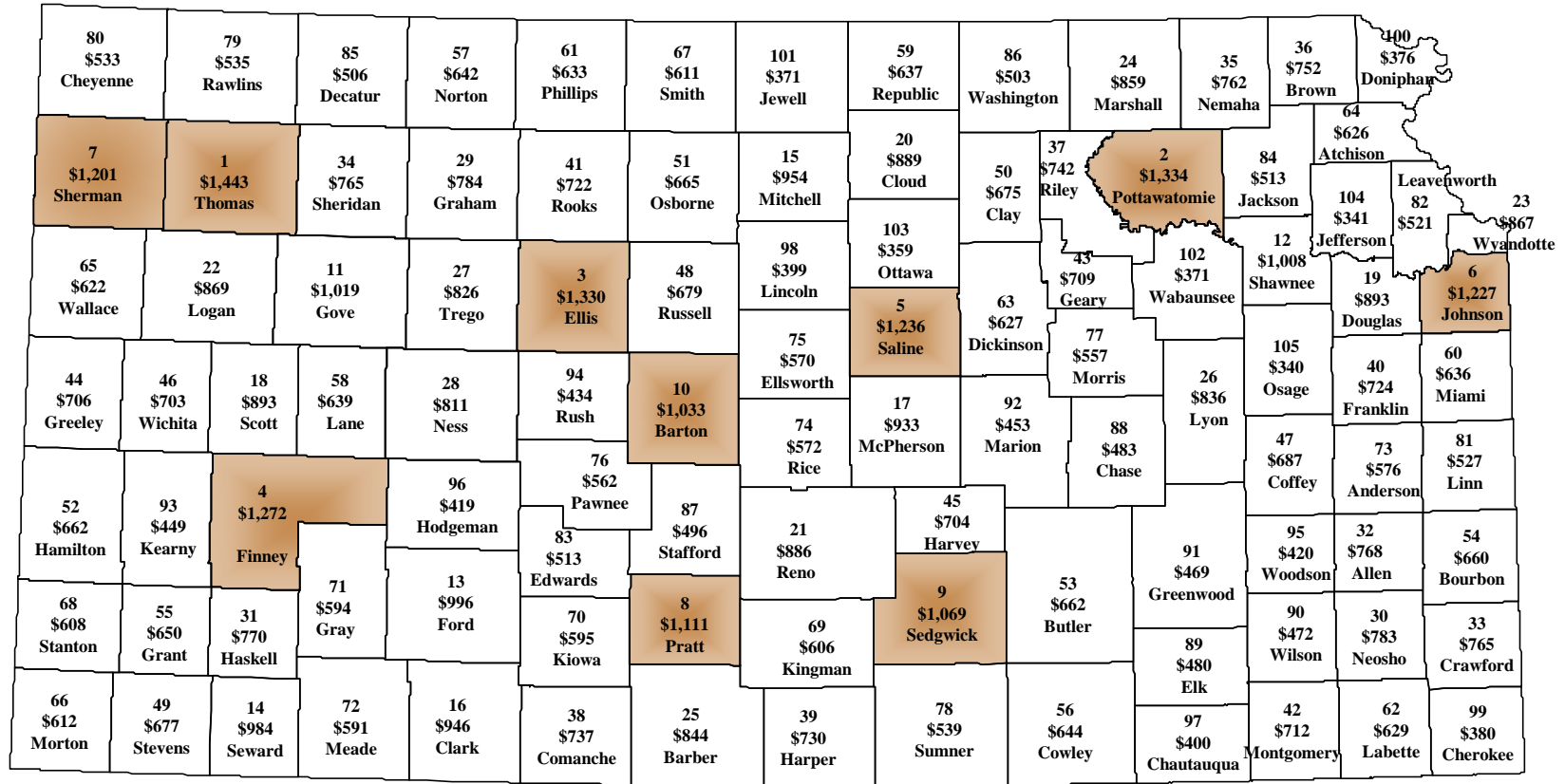


Revised historical data is available upon request.

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

This map shows the Fiscal Year 2017 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 35 and 36 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)

Kansas state sales tax rate: 6.50% effective July 1, 2015

| <u>North American Industry Classification</u>        | <u>FY 2016</u>       | <u>FY 2017</u>       | <u>Percent Change</u> |
|--|----------------------|----------------------|-----------------------|
| <b>11 Agriculture, Forestry, Fishing and Hunting</b> |                      |                      |                       |
| 111 Crop Production                                  | \$2,125,754          | \$2,079,261          | -2.2%                 |
| 112 Animal Production                                | \$368,083            | \$472,732            | 28.4%                 |
| 114 Fishing, Hunting and Trapping                    | \$809,978            | \$771,389            | -4.8%                 |
| 115 Agriculture and Forestry Support Activities      | \$3,270,598          | \$3,221,005          | -1.5%                 |
| <b>2-digit Total</b>                                 | <b>\$6,574,413</b>   | <b>\$6,544,388</b>   | <b>-0.5%</b>          |
| <b>21 Mining</b>                                     |                      |                      |                       |
| 211 Oil and Gas Extraction                           | \$1,308,514          | \$1,190,240          | -9.0%                 |
| 212 Mining (except Oil and Gas)                      | \$4,139,886          | \$3,745,993          | -9.5%                 |
| 213 Support Activities for Mining                    | \$9,182,907          | \$9,651,012          | 5.1%                  |
| <b>2-digit Total</b>                                 | <b>\$14,631,307</b>  | <b>\$14,587,245</b>  | <b>-0.3%</b>          |
| <b>22 Utilities</b>                                  |                      |                      |                       |
| 221 Utilities  | \$82,300,936         | \$84,910,591         | 3.2%                  |
| <b>2-digit Total</b>                                 | <b>\$82,300,936</b>  | <b>\$84,910,591</b>  | <b>3.2%</b>           |
| <b>23 Construction</b>                               |                      |                      |                       |
| 236 Construction of Buildings                        | \$11,573,766         | \$11,903,314         | 2.8%                  |
| 237 Heavy and Civil Engineering Construction         | \$22,197,570         | \$20,696,941         | -6.8%                 |
| 238 Specialty Trade Contractors                      | \$65,194,201         | \$65,722,141         | 0.8%                  |
| <b>2-digit Total</b>                                 | <b>\$98,965,537</b>  | <b>\$98,322,397</b>  | <b>-0.6%</b>          |
| <b>31-33 Manufacturing</b>                           |                      |                      |                       |
| 311 Food Mfg   | \$3,763,684          | \$4,223,504          | 12.2%                 |
| 312 Beverage and Tobacco Product Mfg                 | \$1,785,147          | \$1,935,080          | 8.4%                  |
| 313 Textile Mills                                    | \$189,980            | \$186,465            | -1.9%                 |
| 314 Textile Product Mills                            | \$510,090            | \$515,210            | 1.0%                  |
| 315 Apparel Mfg                                      | \$423,639            | \$428,639            | 1.2%                  |
| 316 Leather and Allied Product Mfg                   | \$47,222             | \$50,282             | 6.5%                  |
| 321 Wood Product Mfg                                 | \$3,168,548          | \$3,525,349          | 11.3%                 |
| 322 Paper Mfg  | \$307,612            | \$371,688            | 20.8%                 |
| 323 Printing and Related Support Activities          | \$6,117,448          | \$5,818,082          | -4.9%                 |
| 324 Petroleum and Coal Products Mfg                  | \$1,568,630          | \$1,592,030          | 1.5%                  |
| 325 Chemical Mfg                                     | \$6,835,450          | \$7,437,081          | 8.8%                  |
| 326 Plastics and Rubber Products Mfg                 | \$1,766,788          | \$1,911,692          | 8.2%                  |
| 327 Nonmetallic Mineral Product Mfg                  | \$16,936,183         | \$16,626,154         | -1.8%                 |
| 331 Primary Metal Mfg                                | \$224,409            | \$279,105            | 24.4%                 |
| 332 Fabricated Metal Product Mfg                     | \$5,716,283          | \$6,150,216          | 7.6%                  |
| 333 Machinery Mfg                                    | \$4,658,409          | \$5,446,597          | 16.9%                 |
| 334 Computer and Electronic Product Mfg              | \$2,322,794          | \$1,868,800          | -19.5%                |
| 335 Electrical Equipment & Appliance Mfg             | \$826,552            | \$638,790            | -22.7%                |
| 336 Transportation Equipment Mfg                     | \$2,456,336          | \$1,837,988          | -25.2%                |
| 337 Furniture and Related Product Mfg                | \$2,284,715          | \$2,528,367          | 10.7%                 |
| 339 Miscellaneous Mfg                                | \$4,451,680          | \$4,607,261          | 3.5%                  |
| <b>2-digit Total</b>                                 | <b>\$66,361,600</b>  | <b>\$67,978,380</b>  | <b>2.4%</b>           |
| <b>42 Wholesale Trade</b>                            |                      |                      |                       |
| 423 Merchant Wholesalers, Durable Goods              | \$105,065,694        | \$108,646,490        | 3.4%                  |
| 424 Merchant Wholesalers, Nondurable Goods           | \$23,440,033         | \$23,250,895         | -0.8%                 |
| 425 Electronic Markets and Agents and Brokers        | \$5,917,726          | \$6,586,526          | 11.3%                 |
| <b>2-digit Total</b>                                 | <b>\$134,423,453</b> | <b>\$138,483,911</b> | <b>3.0%</b>           |
| <b>44-45 Retail Trade</b>                            |                      |                      |                       |
| 441 Motor Vehicle and Parts Dealers                  | \$355,622,387        | \$363,998,044        | 2.4%                  |



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

Kansas state sales tax rate: 6.50% effective July 1, 2015

| <u>North American Industry Classification</u>     | <u>FY 2016</u>         | <u>FY 2017</u>         | <u>Percent Change</u> |
|---|------------------------|------------------------|-----------------------|
| 442 Furniture and Home Furnishings Stores         | \$63,743,537           | \$61,252,078           | -3.9%                 |
| 443 Electronics and Appliance Stores              | \$36,064,723           | \$35,688,988           | -1.0%                 |
| 444 Building Material and Garden Supply Stores    | \$156,780,552          | \$163,226,370          | 4.1%                  |
| 445 Food and Beverage Stores                      | \$242,587,869          | \$243,246,196          | 0.3%                  |
| 446 Health and Personal Care Stores               | \$33,239,395           | \$32,864,169           | -1.1%                 |
| 447 Gasoline Stations                             | \$74,445,580           | \$75,176,725           | 1.0%                  |
| 448 Clothing and Clothing Accessories Stores      | \$84,801,018           | \$81,481,254           | -3.9%                 |
| 451 Sporting Goods, Hobby, Book, & Music Stores   | \$52,647,045           | \$47,907,893           | -9.0%                 |
| 452 General Merchandise Stores                    | \$404,442,179          | \$401,183,691          | -0.8%                 |
| 453 Miscellaneous Store Retailers                 | \$55,959,864           | \$54,773,919           | -2.1%                 |
| 454 Nonstore Retailers                            | \$22,972,348           | \$24,301,932           | 5.8%                  |
| <b>2-digit Total</b>                              | <b>\$1,583,306,498</b> | <b>\$1,585,101,259</b> | <b>0.1%</b>           |
| <b>48-49 Transportation and Warehousing</b>       |                        |                        |                       |
| 481 Air Transportation                            | \$523,285              | \$546,444              | 4.4%                  |
| 482 Rail Transportation                           | Confidential           | Confidential           | n/a                   |
| 483 Water Transportation                          | Confidential           | Confidential           | n/a                   |
| 484 Truck Transportation                          | \$2,200,404            | \$2,450,665            | 11.4%                 |
| 485 Transit and Ground Passenger Transportation   | Confidential           | Confidential           | n/a                   |
| 486 Pipeline Transportation                       | Confidential           | Confidential           | n/a                   |
| 487 Scenic and Sightseeing Transportation         | Confidential           | Confidential           | n/a                   |
| 488 Support Activities for Transportation         | \$2,838,802            | \$2,537,965            | -10.6%                |
| 491 Postal Service                                | Confidential           | Confidential           | n/a                   |
| 492 Couriers and Messengers                       | \$22,954               | \$93,249               | 306.2%                |
| 493 Warehousing and Storage                       | \$2,080,133            | \$2,132,042            | 2.5%                  |
| <b>2-digit Total</b>                              | <b>\$8,086,099</b>     | <b>\$8,355,139</b>     | <b>3.3%</b>           |
| <b>51 Information</b>                             |                        |                        |                       |
| 511 Publishing Industries (except Internet)       | \$4,366,247            | \$4,372,078            | 0.1%                  |
| 512 Motion Picture & Sound Recording Industries   | \$6,414,222            | \$5,829,033            | -9.1%                 |
| 515 Broadcasting (except Internet)                | \$36,548,506           | \$37,707,558           | 3.2%                  |
| 517 Telecommunications                            | \$150,191,693          | \$139,887,136          | -6.9%                 |
| 518 ISPs, Search Portals, and Data Processing     | \$389,581              | \$455,912              | 17.0%                 |
| 519 Other Information Services                    | \$581,871              | \$577,713              | -0.7%                 |
| <b>2-digit Total</b>                              | <b>\$198,492,120</b>   | <b>\$188,829,431</b>   | <b>-4.9%</b>          |
| <b>52 Finance and Insurance</b>                   |                        |                        |                       |
| 522 Credit Intermediation and Related Activities  | \$3,571,814            | \$3,713,532            | 4.0%                  |
| 523 Securities and Commodity Contract Brokerage   | \$337,494              | \$338,502              | 0.3%                  |
| 524 Insurance Carriers and Related Activities     | \$564,865              | \$494,605              | -12.4%                |
| <b>2-digit Total</b>                              | <b>\$4,474,173</b>     | <b>\$4,546,640</b>     | <b>1.6%</b>           |
| <b>53 Real Estate and Rental and Leasing</b>      |                        |                        |                       |
| 531 Real Estate                                   | \$1,711,854            | \$2,217,474            | 29.5%                 |
| 532 Rental and Leasing Services                   | \$39,812,449           | \$40,744,093           | 2.3%                  |
| 533 Lessors of Nonfinancial Intangible Assets     | \$375,676              | \$449,515              | 19.7%                 |
| <b>2-digit Total</b>                              | <b>\$41,899,979</b>    | <b>\$43,411,082</b>    | <b>3.6%</b>           |
| <b>54 Professional and Technical Services</b>     |                        |                        |                       |
| 541 Professional and Technical Services           | \$22,005,124           | \$24,386,438           | 10.8%                 |
| <b>2-digit Total</b>                              | <b>\$22,005,124</b>    | <b>\$24,386,438</b>    | <b>10.8%</b>          |
| <b>55 Management of Companies and Enterprises</b> |                        |                        |                       |
| 551 Management of Companies and Enterprises       | \$5,230,028            | \$5,663,836            | 8.3%                  |
| <b>2-digit Total</b>                              | <b>\$5,230,028</b>     | <b>\$5,663,836</b>     | <b>8.3%</b>           |

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

Kansas state sales tax rate: 6.50% effective July 1, 2015

| <u>North American Industry Classification</u>           | <u>FY 2016</u>         | <u>FY 2017</u>         | <u>Percent Change</u> |
|---|------------------------|------------------------|-----------------------|
| <b>56 Administrative and Waste Services</b>             |                        |                        |                       |
| 561 Administrative and Support Services                 | \$24,757,762           | \$24,125,725           | -2.6%                 |
| 562 Waste Management and Remediation Services           | \$767,495              | \$634,117              | -17.4%                |
| <b>2-digit Total</b>                                    | <b>\$25,525,257</b>    | <b>\$24,759,842</b>    | <b>-3.0%</b>          |
| <b>61 Educational Services</b>                          |                        |                        |                       |
| 611 Educational Services                                | \$6,213,160            | \$6,011,332            | -3.2%                 |
| <b>2-digit Total</b>                                    | <b>\$6,213,160</b>     | <b>\$6,011,332</b>     | <b>-3.2%</b>          |
| <b>62 Health Care and Social Assistance</b>             |                        |                        |                       |
| 621 Ambulatory Health Care Services                     | \$2,451,488            | \$2,470,124            | 0.8%                  |
| 622 Hospitals   | \$2,346,996            | \$2,325,928            | -0.9%                 |
| 623 Nursing and Residential Care Facilities             | \$306,176              | \$309,731              | 1.2%                  |
| 624 Social Assistance                                   | \$379,309              | \$355,723              | -6.2%                 |
| <b>2-digit Total</b>                                    | <b>\$5,483,970</b>     | <b>\$5,461,507</b>     | <b>-0.4%</b>          |
| <b>71 Arts, Entertainment, and Recreation</b>           |                        |                        |                       |
| 711 Performing Arts and Spectator Sports                | \$6,536,779            | \$6,181,203            | -5.4%                 |
| 712 Museums, Historical Sites, Zoos, and Parks          | \$873,416              | \$828,302              | -5.2%                 |
| 713 Amusement, Gambling, and Recreation                 | \$23,089,226           | \$23,873,192           | 3.4%                  |
| <b>2-digit Total</b>                                    | <b>\$30,499,421</b>    | <b>\$30,882,697</b>    | <b>1.3%</b>           |
| <b>72 Accommodation and Food Services</b>               |                        |                        |                       |
| 721 Accommodation                                       | \$45,955,650           | \$45,570,479           | -0.8%                 |
| 722 Food Services and Drinking Places                   | \$250,507,578          | \$251,349,186          | 0.3%                  |
| <b>2-digit Total</b>                                    | <b>\$296,463,228</b>   | <b>\$296,919,665</b>   | <b>0.2%</b>           |
| <b>81 Other Services (except Public Administration)</b> |                        |                        |                       |
| 811 Repair and Maintenance                              | \$60,939,353           | \$62,235,953           | 2.1%                  |
| 812 Personal and Laundry Services                       | \$18,642,371           | \$18,398,492           | -1.3%                 |
| 813 Membership Associations and Organizations           | \$3,132,704            | \$3,120,298            | -0.4%                 |
| 814 Private Households                                  | \$218,766              | \$203,267              | -7.1%                 |
| <b>2-digit Total</b>                                    | <b>\$82,933,194</b>    | <b>\$83,958,009</b>    | <b>1.2%</b>           |
| <b>92 Public Administration</b>                         |                        |                        |                       |
| 921 Executive, Legislative, & General Government        | \$3,241,530            | \$3,564,904            | 10.0%                 |
| 922 Justice, Public Order, and Safety Activities        | \$281,335              | \$215,041              | -23.6%                |
| 924 Administration of Environmental Programs            | \$109,019              | \$107,383              | -1.5%                 |
| 928 National Security and International Affairs         | \$3,317                | \$8,200                | 147.2%                |
| <b>2-digit Total</b>                                    | <b>\$3,635,201</b>     | <b>\$3,895,528</b>     | <b>7.2%</b>           |
| <b>99 Unclassified Establishments</b>                   |                        |                        |                       |
| 999 Unclassified Establishments                         | \$2,049,830            | \$1,371,179            | -33.1%                |
| <b>2-digit Total</b>                                    | <b>\$2,049,830</b>     | <b>\$1,371,179</b>     | <b>-33.1%</b>         |
| <b>Total</b>  | <b>\$2,719,554,529</b> | <b>\$2,724,380,496</b> | <b>0.2%</b>           |

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

| County/City        | Sales Tax                                 |   |                   | Use Tax                                   |   |                   |
|--------------------|---|---|-------------------|---|---|-------------------|
|                    | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change |
| Allen County       | \$2,078,168                               | \$2,058,326                               | -1.0%             | \$267,236                                 | \$198,750                                 | -25.6%            |
| Anderson County    | \$1,138,269                               | \$1,161,271                               | 2.0%              | \$139,443                                 | \$177,875                                 | 27.6%             |
| Atchison County    | \$2,117,849                               | \$2,144,917                               | 1.3%              | \$346,969                                 | \$445,735                                 | 28.5%             |
| Barber County      | \$773,833                                 | \$679,990                                 | -12.1%            | \$201,843                                 | \$140,889                                 | -30.2%            |
| Barton County      | \$4,724,594                               | \$4,517,283                               | -4.4%             | \$531,386                                 | \$526,002                                 | -1.0%             |
| Bourbon County     | \$1,967,806                               | \$2,314,683                               | 17.6%             | \$341,040                                 | \$363,216                                 | 6.5%              |
| Brown County       | \$1,807,797                               | \$1,652,384                               | n/a               | \$390,519                                 | \$329,833                                 | -15.5%            |
| Butler County      | \$1,905,360                               | \$1,872,307                               | -1.7%             | \$316,956                                 | \$327,028                                 | 3.2%              |
| Chase County       | \$228,681                                 | \$235,140                                 | 2.8%              | \$38,435                                  | \$32,931                                  | -14.3%            |
| Chautauqua County  | \$560,868                                 | \$525,575                                 | -6.3%             | \$128,261                                 | \$129,743                                 | 1.2%              |
| Cherokee County    | \$2,069,847                               | \$2,073,394                               | 0.2%              | \$763,304                                 | \$772,202                                 | 1.2%              |
| Cheyenne County    | \$559,886                                 | \$532,773                                 | -4.8%             | \$136,029                                 | \$129,467                                 | -4.8%             |
| Clay County        | \$899,507                                 | \$950,865                                 | 5.7%              | \$129,324                                 | \$136,213                                 | 5.3%              |
| Cloud County       | \$1,363,438                               | \$1,377,615                               | 1.0%              | \$321,623                                 | \$196,272                                 | -39.0%            |
| Cowley County      | \$1,011,304                               | \$975,541                                 | -3.5%             | \$146,044                                 | \$149,708                                 | 2.5%              |
| Crawford County    | \$4,836,629                               | \$5,007,678                               | 3.5%              | \$940,226                                 | \$1,090,266                               | 16.0%             |
| Decatur County     | \$271,937                                 | \$260,356                                 | -4.3%             | \$78,488                                  | \$81,586                                  | 3.9%              |
| Dickinson County   | \$3,031,868                               | \$3,071,180                               | 1.3%              | \$420,623                                 | \$420,980                                 | 0.1%              |
| Doniphan County    | \$559,751                                 | \$546,283                                 | -2.4%             | \$212,559                                 | \$222,558                                 | 4.7%              |
| Douglas County     | \$16,748,855                              | \$17,451,316                              | 4.2%              | \$1,948,669                               | \$1,998,375                               | 2.6%              |
| Edwards County     | \$289,900                                 | \$268,147                                 | -7.5%             | \$116,969                                 | \$49,071                                  | -58.0%            |
| Elk County         | \$212,210                                 | \$228,346                                 | 7.6%              | \$36,637                                  | \$37,193                                  | 1.5%              |
| Ellis County       | \$3,147,110                               | \$3,119,772                               | -0.9%             | \$350,765                                 | \$323,336                                 | -7.8%             |
| Ellsworth County   | \$660,835                                 | \$521,995                                 | -21.0%            | \$98,594                                  | \$155,104                                 | 57.3%             |
| Finney County      | \$7,734,256                               | \$7,734,825                               | 0.0%              | \$918,515                                 | \$831,305                                 | -9.5%             |
| Ford County        | \$8,222,179                               | \$8,671,762                               | n/a               | \$903,934                                 | \$1,106,784                               | 22.4%             |
| Franklin County    | \$4,439,947                               | \$4,648,724                               | 4.7%              | \$668,560                                 | \$889,666                                 | 33.1%             |
| Geary County       | \$5,402,900                               | \$5,233,867                               | -3.1%             | \$710,944                                 | \$702,371                                 | -1.2%             |
| Gove County        | \$853,330                                 | \$884,243                                 | 3.6%              | \$116,799                                 | \$118,506                                 | 1.5%              |
| Graham County      | \$352,700                                 | \$347,922                                 | -1.4%             | \$83,275                                  | \$62,982                                  | -24.4%            |
| Gray County        | \$643,000                                 | \$670,383                                 | 4.3%              | \$198,554                                 | \$156,948                                 | -21.0%            |
| Greeley County     | \$152,910                                 | \$175,045                                 | 14.5%             | \$36,894                                  | \$35,123                                  | -4.8%             |
| Greenwood County   | \$531,649                                 | \$525,532                                 | -1.2%             | \$90,107                                  | \$92,449                                  | 2.6%              |
| Hamilton County    | \$292,727                                 | \$323,380                                 | 10.5%             | \$111,157                                 | \$70,560                                  | -36.5%            |
| Harvey County      | \$8,135,787                               | \$8,319,747                               | 2.3%              | \$1,222,605                               | \$1,144,263                               | -6.4%             |
| Haskell County     | \$262,304                                 | \$262,915                                 | 0.2%              | \$59,881                                  | \$75,548                                  | 25.7%             |
| Hodgeman County    | \$153,868                                 | \$156,252                                 | 1.5%              | \$69,343                                  | \$26,681                                  | -61.5%            |
| Jackson County     | \$1,562,956                               | \$1,683,693                               | 7.7%              | \$222,399                                 | \$246,449                                 | 10.8%             |
| Jefferson County   | \$1,102,534                               | \$1,214,095                               | 10.1%             | \$240,557                                 | \$273,690                                 | 13.8%             |
| Jewell County      | \$210,936                                 | \$215,084                                 | 2.0%              | \$51,897                                  | \$54,184                                  | 4.4%              |
| Johnson County     | \$139,008,386                             | \$143,664,863                             | n/a               | \$27,250,740                              | \$30,199,988                              | 10.8%             |
| Kingman County     | \$574,457                                 | \$621,603                                 | 8.2%              | \$275,108                                 | \$192,508                                 | -30.0%            |
| Kiowa County       | \$272,646                                 | \$266,347                                 | -2.3%             | \$76,434                                  | \$75,760                                  | -0.9%             |
| Labette County     | \$2,837,840                               | \$2,814,601                               | -0.8%             | \$454,791                                 | \$533,335                                 | 17.3%             |
| Lane County        | \$191,456                                 | \$191,876                                 | 0.2%              | \$123,044                                 | \$33,677                                  | -72.6%            |
| Leavenworth County | \$6,746,534                               | \$7,052,188                               | 4.5%              | \$1,254,408                               | \$1,270,785                               | 1.3%              |
| Lincoln County     | \$244,184                                 | \$227,505                                 | -6.8%             | \$42,177                                  | \$39,947                                  | -5.3%             |
| Logan County       | \$692,671                                 | \$639,572                                 | -7.7%             | \$258,897                                 | \$92,828                                  | -64.1%            |
| Lyon County        | \$4,717,537                               | \$4,619,375                               | -2.1%             | \$443,537                                 | \$489,859                                 | 10.4%             |
| Marion County      | \$1,504,617                               | \$1,487,607                               | -1.1%             | \$278,594                                 | \$244,720                                 | -12.2%            |
| Mcpherson County   | \$6,760,659                               | \$6,612,018                               | -2.2%             | \$1,356,274                               | \$1,316,528                               | -2.9%             |
| Meade County       | \$428,926                                 | \$455,764                                 | 6.3%              | \$102,787                                 | \$103,347                                 | 0.5%              |
| Miami County       | \$5,206,639                               | \$5,322,499                               | 2.2%              | \$920,690                                 | \$1,001,143                               | 8.7%              |
| Mitchell County    | \$1,056,640                               | \$1,057,073                               | 0.0%              | \$127,588                                 | \$123,612                                 | -3.1%             |
| Montgomery County  | \$146                                     | \$14                                      | -90.6%            | \$0                                       | \$0                                       | #DIV/0!           |
| Morris County      | \$548,838                                 | \$562,053                                 | 2.4%              | \$81,743                                  | \$88,518                                  | 8.3%              |
| Morton County      | \$246,559                                 | \$288,008                                 | n/a               | \$185,255                                 | \$228,366                                 | 23.3%             |
| Nemaha County      | \$1,771,343                               | \$1,959,613                               | 10.6%             | \$296,909                                 | \$379,792                                 | 27.9%             |
| Neosho County      | \$2,011,939                               | \$2,064,867                               | 2.6%              | \$272,647                                 | \$303,209                                 | 11.2%             |
| Norton County      | \$460,814                                 | \$453,612                                 | -1.6%             | \$100,150                                 | \$105,624                                 | 5.5%              |
| Osage County       | \$1,019,535                               | \$1,003,278                               | -1.6%             | \$138,345                                 | \$165,812                                 | 19.9%             |
| Osborne County     | \$663,153                                 | \$656,745                                 | -1.0%             | \$124,013                                 | \$92,028                                  | -25.8%            |
| Ottawa County      | \$361,082                                 | \$431,180                                 | 19.4%             | \$56,530                                  | \$68,892                                  | 21.9%             |
| Pawnee County      | \$1,282,495                               | \$1,294,762                               | 1.0%              | \$207,669                                 | \$168,554                                 | -18.8%            |
| Phillips County    | \$303,492                                 | \$306,660                                 | 1.0%              | \$82,478                                  | \$68,899                                  | -16.5%            |

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

| County/City         | Sales Tax                                 |   |                   | Use Tax                                   |   |                   |
|---------------------|---|---|-------------------|---|---|-------------------|
|                     | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change |
| Pottawatomie County | \$4,935,020                               | \$5,111,448                               | 3.6%              | \$548,471                                 | \$602,459                                 | 9.8%              |
| Pratt County        | \$3,154,843                               | \$3,107,172                               | -1.5%             | \$634,094                                 | \$469,827                                 | -25.9%            |
| Rawlins County      | \$489,511                                 | \$374,712                                 | n/a               | \$139,040                                 | \$101,494                                 | -27.0%            |
| Reno County         | \$14,237,016                              | \$14,070,776                              | -1.2%             | \$2,207,395                               | \$2,212,027                               | 0.2%              |
| Republic County     | \$1,087,334                               | \$1,073,009                               | -1.3%             | \$174,694                                 | \$168,689                                 | -3.4%             |
| Rice County         | \$947,486                                 | \$927,216                                 | -2.1%             | \$219,713                                 | \$242,537                                 | 10.4%             |
| Riley County        | \$9,138,728                               | \$9,117,211                               | -0.2%             | \$989,931                                 | \$1,063,219                               | 7.4%              |
| Rooks County        | \$314,594                                 | \$309,992                                 | -1.5%             | \$36,324                                  | \$40,726                                  | 12.1%             |
| Russell County      | \$1,693,395                               | \$1,664,720                               | -1.7%             | \$299,643                                 | \$215,879                                 | -28.0%            |
| Saline County       | \$11,166,526                              | \$11,112,598                              | -0.5%             | \$1,003,236                               | \$997,237                                 | -0.6%             |
| Scott County        | \$1,609,240                               | \$1,605,779                               | -0.2%             | \$351,455                                 | \$262,383                                 | -25.3%            |
| Sedgwick County     | \$89,601,889                              | \$90,202,328                              | 0.7%              | \$10,501,998                              | \$10,656,097                              | 1.5%              |
| Seward County       | \$4,979,743                               | \$4,630,146                               | -7.0%             | \$637,025                                 | \$618,054                                 | -3.0%             |
| Shawnee County      | \$31,441,304                              | \$34,221,673                              | 8.8%              | \$4,566,680                               | \$5,063,729                               | 10.9%             |
| Sheridan County     | \$690,196                                 | \$671,247                                 | -2.7%             | \$111,059                                 | \$110,389                                 | -0.6%             |
| Sherman County      | \$2,590,652                               | \$2,637,678                               | 1.8%              | \$378,875                                 | \$327,830                                 | -13.5%            |
| Smith County        | \$778,144                                 | \$790,082                                 | 1.5%              | \$135,526                                 | \$156,197                                 | 15.3%             |
| Stafford County     | \$412,882                                 | \$366,545                                 | -11.2%            | \$87,755                                  | \$57,611                                  | -34.4%            |
| Stanton County      | \$237,540                                 | \$220,561                                 | -7.1%             | \$44,201                                  | \$49,425                                  | 11.8%             |
| Sumner County       | \$1,141,698                               | \$1,196,984                               | n/a               | \$244,614                                 | \$218,102                                 | -10.8%            |
| Thomas County       | \$1,820,582                               | \$1,911,402                               | n/a               | \$197,096                                 | \$252,126                                 | 27.9%             |
| Trego County        | \$639,052                                 | \$607,573                                 | -4.9%             | \$94,863                                  | \$77,538                                  | -18.3%            |
| Wabaunsee County    | \$704,236                                 | \$726,303                                 | 3.1%              | \$205,676                                 | \$232,612                                 | 13.1%             |
| Washington County   | \$499,153                                 | \$525,844                                 | 5.3%              | \$115,631                                 | \$125,520                                 | 8.6%              |
| Wichita County      | \$562,624                                 | \$557,132                                 | -1.0%             | \$161,131                                 | \$132,527                                 | -17.8%            |
| Wilson County       | \$0                                       | \$0                                       | #DIV/0!           | \$2                                       | \$0                                       | -100.0%           |
| Woodson County      | \$249,069                                 | \$243,949                                 | -2.1%             | \$61,948                                  | \$47,380                                  | -23.5%            |
| Wyandotte County    | \$25,574,029                              | \$25,572,552                              | 0.0%              | \$5,266,402                               | \$4,903,477                               | -6.9%             |
| Abilene             | \$1,318,126                               | \$1,318,652                               | 0.0%              | \$127,013                                 | \$127,853                                 | 0.7%              |
| Alma                | \$72,745                                  | \$80,331                                  | 10.4%             | \$15,901                                  | \$20,982                                  | 32.0%             |
| Almena              | \$11,985                                  | \$11,395                                  | -4.9%             | \$4,681                                   | \$4,628                                   | -1.1%             |
| Altamont            | \$61,536                                  | \$66,692                                  | 8.4%              | \$18,677                                  | \$22,315                                  | 19.5%             |
| Altoona             | \$21,789                                  | \$19,436                                  | -10.8%            | \$4,463                                   | \$6,822                                   | 52.8%             |
| Americus            | \$13,843                                  | \$14,787                                  | 6.8%              | \$5,381                                   | \$3,024                                   | -43.8%            |
| Andover             | \$2,634,542                               | \$3,306,399                               | n/a               | \$477,826                                 | \$702,335                                 | 47.0%             |
| Anthony             | \$214,010                                 | \$153,042                                 | -28.5%            | \$44,681                                  | \$23,612                                  | -47.2%            |
| Argonia             | \$26,307                                  | \$25,961                                  | -1.3%             | \$6,569                                   | \$5,625                                   | -14.4%            |
| Arkansas City       | \$2,498,960                               | \$3,353,183                               | n/a               | \$304,333                                 | \$446,159                                 | 46.6%             |
| Arma                | \$78,795                                  | \$81,455                                  | 3.4%              | \$13,325                                  | \$15,137                                  | 13.6%             |
| Ashland             | \$82,927                                  | \$96,359                                  | 16.2%             | \$15,471                                  | \$15,796                                  | 2.1%              |
| Atchison            | \$1,446,139                               | \$1,455,738                               | 0.7%              | \$176,919                                 | \$234,729                                 | 32.7%             |
| Attica              | \$56,470                                  | \$72,854                                  | 29.0%             | \$12,783                                  | \$8,837                                   | -30.9%            |
| Auburn              | \$129,276                                 | \$133,432                                 | 3.2%              | \$20,561                                  | \$20,632                                  | 0.3%              |
| Augusta             | \$1,992,983                               | \$2,044,942                               | 2.6%              | \$393,112                                 | \$428,368                                 | 9.0%              |
| Axtell              | \$55,138                                  | \$50,200                                  | -9.0%             | \$8,803                                   | \$10,251                                  | 16.5%             |
| Baldwin City        | \$433,598                                 | \$421,194                                 | -2.9%             | \$82,991                                  | \$107,419                                 | 29.4%             |
| Basehor             | \$349,100                                 | \$392,109                                 | 12.3%             | \$98,272                                  | \$117,715                                 | 19.8%             |
| Baxter Springs      | \$316,956                                 | \$319,528                                 | 0.8%              | \$108,574                                 | \$116,626                                 | 7.4%              |
| Belle Plaine        | \$93,188                                  | \$90,280                                  | -3.1%             | \$19,731                                  | \$27,675                                  | 40.3%             |
| Belleville          | \$504,967                                 | \$495,869                                 | n/a               | \$53,808                                  | \$42,138                                  | -21.7%            |
| Beloit              | \$827,282                                 | \$802,699                                 | -3.0%             | \$80,217                                  | \$81,018                                  | 1.0%              |
| Bennington          | \$32,709                                  | \$32,729                                  | 0.1%              | \$7,185                                   | \$9,954                                   | 38.5%             |
| Benton              | \$86,528                                  | \$96,413                                  | 11.4%             | \$24,369                                  | \$22,046                                  | -9.5%             |
| Blue Rapids         | \$140,863                                 | \$143,278                                 | 1.7%              | \$24,917                                  | \$17,789                                  | -28.6%            |
| Bonner Springs      | \$3,265,148                               | \$3,289,585                               | 0.7%              | \$358,448                                 | \$372,679                                 | 4.0%              |
| Bronson             | \$9,369                                   | \$9,333                                   | -0.4%             | \$2,539                                   | \$2,235                                   | -12.0%            |
| Buhler              | \$47,817                                  | \$53,553                                  | n/a               | \$21,008                                  | \$17,306                                  | -17.6%            |
| Burden              | \$24,536                                  | \$25,357                                  | 3.3%              | \$5,302                                   | \$5,807                                   | 9.5%              |
| Burlingame          | \$55,298                                  | \$53,203                                  | -3.8%             | \$9,360                                   | \$9,936                                   | 6.1%              |
| Burlington          | \$933,535                                 | \$880,940                                 | -5.6%             | \$144,060                                 | \$133,908                                 | -7.0%             |
| Burrton             |   | \$5,846                                   | n/a               |   | \$972                                     | #DIV/0!           |
| Caldwell            | \$95,170                                  | \$105,762                                 | 11.1%             | \$28,841                                  | \$31,930                                  | 10.7%             |
| Caney               | \$395,519                                 | \$395,274                                 | -0.1%             | \$126,503                                 | \$105,410                                 | -16.7%            |
| Canton              | \$53,972                                  | \$57,702                                  | 6.9%              | \$6,834                                   | \$10,652                                  | 55.9%             |
| Carbondale          | \$195,473                                 | \$197,813                                 | 1.2%              | \$24,074                                  | \$29,245                                  | 21.5%             |

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

| County/City      | Sales Tax                                 |   |                   | Use Tax                                   |   |                   |
|------------------|---|---|-------------------|---|---|-------------------|
|                  | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change |
| Cedar Vale       | \$46,725                                  | \$40,196                                  | -14.0%            | \$9,268                                   | \$9,773                                   | 5.4%              |
| Chanute          | \$1,990,517                               | \$2,053,930                               | 3.2%              | \$211,349                                 | \$242,379                                 | 14.7%             |
| Chapman          | \$97,050                                  | \$104,672                                 | 7.9%              | \$16,114                                  | \$16,153                                  | 0.2%              |
| Chase            | \$14,785                                  | \$12,892                                  | -12.8%            | \$5,089                                   | \$5,165                                   | 1.5%              |
| Cherokee         | \$31,669                                  | \$30,297                                  | -4.3%             | \$64,535                                  | \$66,960                                  | 3.8%              |
| Cherryvale       | \$517,709                                 | \$527,088                                 | 1.8%              | \$138,226                                 | \$135,273                                 | -2.1%             |
| Chetopa          | \$89,833                                  | \$86,405                                  | -3.8%             | \$20,996                                  | \$19,937                                  | -5.0%             |
| Cimarron         | \$246,404                                 | \$257,567                                 | 4.5%              | \$58,083                                  | \$64,108                                  | 10.4%             |
| Clafflin         | \$22,074                                  | \$21,610                                  | -2.1%             | \$3,800                                   | \$3,052                                   | -19.7%            |
| Clay Center      | \$1,377,923                               | \$1,454,883                               | 5.6%              | \$169,100                                 | \$133,737                                 | -20.9%            |
| Clifton          | \$24,827                                  | \$33,224                                  | n/a               | \$397,504                                 | \$387,027                                 | -2.6%             |
| Coffeyville      | \$4,525,362                               | \$4,206,360                               | -7.0%             | \$841,965                                 | \$802,997                                 | -4.6%             |
| Colby            | \$1,203,104                               | \$1,199,362                               | -0.3%             | \$90,371                                  | \$108,113                                 | 19.6%             |
| Coldwater        | \$220,272                                 | \$223,884                                 | 1.6%              | \$30,571                                  | \$32,011                                  | 4.7%              |
| Collyer          | \$6,492                                   | \$5,836                                   | -10.1%            | \$1,662                                   | \$1,159                                   | -30.3%            |
| Columbus         | \$488,169                                 | \$468,376                                 | -4.1%             | \$106,135                                 | \$113,181                                 | 6.6%              |
| Concordia        | \$1,065,463                               | \$1,059,837                               | -0.5%             | \$85,433                                  | \$79,718                                  | -6.7%             |
| Conway Springs   | \$100,905                                 | \$114,452                                 | 13.4%             | \$19,088                                  | \$22,583                                  | 18.3%             |
| Cottonwood Falls | \$84,167                                  | \$89,814                                  | 6.7%              | \$11,460                                  | \$9,605                                   | -16.2%            |
| Council Grove    | \$623,253                                 | \$644,079                                 | 3.3%              | \$52,910                                  | \$63,447                                  | 19.9%             |
| Cunningham       | \$42,562                                  | \$56,514                                  | 32.8%             | \$18,180                                  | \$31,207                                  | 71.7%             |
| Dearing          | \$14,303                                  | \$17,026                                  | n/a               | \$4,659                                   | \$4,563                                   | -2.1%             |
| Deerfield        | \$23,513                                  | \$27,543                                  | 17.1%             | \$26,549                                  | \$12,594                                  | -52.6%            |
| Delphos          | \$16,539                                  | \$34,015                                  | 105.7%            | \$3,998                                   | \$4,962                                   | 24.1%             |
| Derby            | \$2,189,266                               | \$2,276,970                               | 4.0%              | \$205,379                                 | \$227,528                                 | 10.8%             |
| DeSoto           | \$654,532                                 | \$842,671                                 | 28.7%             | \$326,351                                 | \$409,154                                 | 25.4%             |
| Dighton          | \$105,146                                 | \$102,225                                 | -2.8%             | \$25,424                                  | \$19,620                                  | -22.8%            |
| Dodge City       | \$4,947,247                               | \$5,200,750                               | 5.1%              | \$505,988                                 | \$533,463                                 | 5.4%              |
| Douglass         | \$164,366                                 | \$180,492                                 | 9.8%              | \$55,893                                  | \$64,882                                  | 16.1%             |
| Downs            | \$50,523                                  | \$59,645                                  | 18.1%             | \$7,525                                   | \$6,694                                   | -11.0%            |
| Easton           | \$28,475                                  | \$27,872                                  | -2.1%             | \$7,159                                   | \$7,072                                   | -1.2%             |
| Edgerton         | \$184,677                                 | \$295,311                                 | 59.9%             | \$71,239                                  | \$203,803                                 | 186.1%            |
| Edna             | \$36,026                                  | \$33,056                                  | n/a               | \$8,945                                   | \$7,440                                   | -16.8%            |
| Edwardsville     | \$602,916                                 | \$615,714                                 | 2.1%              | \$242,142                                 | \$286,994                                 | 18.5%             |
| Effingham        | \$23,174                                  | \$28,426                                  | 22.7%             | \$7,957                                   | \$6,992                                   | -12.1%            |
| El Dorado        | \$2,331,759                               | \$2,223,956                               | -4.6%             | \$271,396                                 | \$262,582                                 | -3.2%             |
| Elkhart          | \$229,029                                 | \$185,241                                 | -19.1%            | \$73,605                                  | \$42,067                                  | -42.8%            |
| Ellinwood        | \$82,604                                  | \$91,939                                  | 11.3%             | \$12,139                                  | \$11,207                                  | -7.7%             |
| Ellis            | \$320,347                                 | \$340,327                                 | 6.2%              | \$54,727                                  | \$58,490                                  | 6.9%              |
| Ellsworth        | \$457,660                                 | \$425,239                                 | -7.1%             | \$54,851                                  | \$53,955                                  | -1.6%             |
| Elwood           | \$150,256                                 | \$127,876                                 | -14.9%            | \$37,800                                  | \$32,240                                  | -14.7%            |
| Emporia          | \$4,304,060                               | \$4,202,826                               | -2.4%             | \$347,488                                 | \$391,720                                 | 12.7%             |
| Erie             | \$131,715                                 | \$133,651                                 | 1.5%              | \$35,537                                  | \$27,286                                  | -23.2%            |
| Eudora           | \$399,641                                 | \$582,778                                 | 45.8%             | \$90,986                                  | \$147,473                                 | 62.1%             |
| Eureka           | \$540,523                                 | \$554,535                                 | 2.6%              | \$85,056                                  | \$92,817                                  | 9.1%              |
| Fairway          | \$826,606                                 | \$809,474                                 | -2.1%             | \$311,775                                 | \$304,702                                 | -2.3%             |
| Florence         | \$36,403                                  | \$36,521                                  | 0.3%              | \$6,986                                   | \$5,088                                   | -27.2%            |
| Fontana          | \$6,459                                   | \$2,865                                   | -55.7%            | \$2,044                                   | \$2,197                                   | 7.4%              |
| Fort Scott       | \$2,074,521                               | \$2,112,388                               | 1.8%              | \$262,336                                 | \$265,684                                 | 1.3%              |
| Frankfort        | \$116,649                                 | \$117,218                                 | 0.5%              | \$24,510                                  | \$26,996                                  | 10.1%             |
| Fredonia         | \$902,809                                 | \$865,167                                 | -4.2%             | \$186,672                                 | \$151,627                                 | -18.8%            |
| Frontenac        | \$501,538                                 | \$513,076                                 | 2.3%              | \$75,695                                  | \$76,507                                  | 1.1%              |
| Galena           | \$209,386                                 | \$196,560                                 | -6.1%             | \$104,395                                 | \$99,642                                  | -4.6%             |
| Garden City      | \$6,505,262                               | \$6,481,449                               | -0.4%             | \$598,302                                 | \$505,171                                 | -15.6%            |
| Gardner          | \$3,127,845                               | \$3,372,065                               | 7.8%              | \$465,450                                 | \$514,707                                 | 10.6%             |
| Garnett          | \$265,760                                 | \$262,604                                 | -1.2%             | \$18,795                                  | \$21,543                                  | 14.6%             |
| Gas              | \$29,235                                  | \$30,496                                  | 4.3%              | \$4,035                                   | \$5,037                                   | 24.8%             |
| Geneseo          | \$19,519                                  | \$17,506                                  | -10.3%            | \$9,099                                   | \$6,400                                   | -29.7%            |
| Girard           | \$264,961                                 | \$235,571                                 | -11.1%            | \$136,526                                 | \$126,654                                 | -7.2%             |
| Glade            | \$16,466                                  | \$15,138                                  | -8.1%             | \$720                                     | \$568                                     | -21.1%            |
| Glasco           | \$24,966                                  | \$25,940                                  | 3.9%              | \$5,307                                   | \$5,811                                   | 9.5%              |
| Goddard          | \$803,421                                 | \$834,089                                 | 3.8%              | \$67,551                                  | \$76,863                                  | 13.8%             |
| Goodland         | \$260,950                                 | \$268,414                                 | 2.9%              | \$25,129                                  | \$29,216                                  | 16.3%             |
| Grandview Plaza  | \$142,852                                 | \$140,280                                 | -1.8%             | \$29,041                                  | \$29,255                                  | 0.7%              |
| Great Bend       | \$2,624,770                               | \$2,532,470                               | -3.5%             | \$254,405                                 | \$232,024                                 | -8.8%             |

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

| County/City    | Sales Tax                                 |   |                   | Use Tax                                   |   |                   |
|----------------|---|---|-------------------|---|---|-------------------|
|                | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change |
| Greensburg     | \$139,779                                 | \$137,961                                 | -1.3%             | \$27,596                                  | \$27,790                                  | 0.7%              |
| Grinnell       | \$8,877                                   | \$7,401                                   | -16.6%            | \$979                                     | \$1,215                                   | 24.2%             |
| Hardtner       | \$0                                       | \$0                                       | #DIV/0!           | \$0                                       | \$0                                       | #DIV/0!           |
| Harper         | \$406,400                                 | \$393,487                                 | -3.2%             | \$44,342                                  | \$54,689                                  | 23.3%             |
| Hartford       | \$23,565                                  | \$21,398                                  | -9.2%             | \$4,291                                   | \$3,718                                   | -13.4%            |
| Haven          | \$38,607                                  | \$68,881                                  | n/a               | \$445,328                                 | \$390,397                                 | -12.3%            |
| Hays           | \$9,463,307                               | \$9,367,740                               | -1.0%             | \$901,692                                 | \$888,576                                 | -1.5%             |
| Haysville      | \$638,450                                 | \$697,577                                 | 9.3%              | \$217,244                                 | \$134,858                                 | -37.9%            |
| Herington      | \$516,663                                 | \$518,935                                 | 0.4%              | \$98,370                                  | \$102,565                                 | 4.3%              |
| Hiawatha       | \$675,143                                 | \$714,971                                 | n/a               | \$72,548                                  | \$85,586                                  | 18.0%             |
| Highland       | \$49,141                                  | \$49,828                                  | 1.4%              | \$13,443                                  | \$13,268                                  | -1.3%             |
| Hill City      | \$238,833                                 | \$235,841                                 | -1.3%             | \$48,169                                  | \$44,580                                  | -7.5%             |
| Hillsboro      | \$424,658                                 | \$419,130                                 | -1.3%             | \$53,206                                  | \$48,292                                  | -9.2%             |
| Hoisington     | \$183,963                                 | \$188,741                                 | 2.6%              | \$23,441                                  | \$27,449                                  | 17.1%             |
| Holcomb        | \$48,990                                  | \$56,164                                  | 14.6%             | \$23,266                                  | \$20,191                                  | -13.2%            |
| Holton         | \$565,351                                 | \$633,632                                 | 12.1%             | \$54,983                                  | \$58,674                                  | 6.7%              |
| Horton         | \$136,129                                 | \$186,414                                 | n/a               | \$25,393                                  | \$35,056                                  | 38.1%             |
| Howard         |   | \$4,663                                   | n/a               |   | \$852                                     | #DIV/0!           |
| Hugoton        | \$743,446                                 | \$701,477                                 | -5.6%             | \$188,926                                 | \$120,623                                 | -36.2%            |
| Humboldt       | \$157,901                                 | \$158,894                                 | 0.6%              | \$36,233                                  | \$42,568                                  | 17.5%             |
| Hutchinson     | \$8,173,035                               | \$8,530,228                               | 4.4%              | \$1,043,676                               | \$1,197,171                               | 14.7%             |
| Independence   | \$5,416,639                               | \$5,143,363                               | -5.0%             | \$578,185                                 | \$559,263                                 | -3.3%             |
| Iola           | \$1,175,057                               | \$1,174,987                               | 0.0%              | \$94,304                                  | \$80,704                                  | -14.4%            |
| Jetmore        | \$78,413                                  | \$94,590                                  | 20.6%             | \$16,001                                  | \$15,859                                  | -0.9%             |
| Junction City  | \$7,456,139                               | \$7,251,550                               | -2.7%             | \$711,489                                 | \$706,600                                 | -0.7%             |
| Kanopolis      | \$22,350                                  | \$21,247                                  | -4.9%             | \$4,398                                   | \$4,015                                   | -8.7%             |
| Kansas City    | \$36,555,486                              | \$37,070,283                              | 1.4%              | \$7,814,688                               | \$7,218,732                               | -7.6%             |
| Kincaid        | \$5,892                                   | \$4,959                                   | -15.8%            | \$1,657                                   | \$1,411                                   | -14.8%            |
| Kingman        | \$442,771                                 | \$440,678                                 | -0.5%             | \$111,151                                 | \$36,410                                  | -67.2%            |
| Kinsley        | \$154,778                                 | \$145,854                                 | -5.8%             | \$36,962                                  | \$21,325                                  | -42.3%            |
| Kiowa          | \$93,431                                  | \$84,756                                  | -9.3%             | \$12,643                                  | \$15,174                                  | 20.0%             |
| LaCrosse       | \$185,068                                 | \$233,054                                 | 25.9%             | \$22,478                                  | \$26,982                                  | 20.0%             |
| LaCygne        | \$251,412                                 | \$360,680                                 | 43.5%             | \$18,078                                  | \$97,976                                  | 442.0%            |
| LaHarpe        | \$14,714                                  | \$17,040                                  | 15.8%             | \$26,717                                  | \$34,540                                  | 29.3%             |
| Lakin          | \$181,862                                 | \$182,532                                 | 0.4%              | \$39,263                                  | \$47,363                                  | 20.6%             |
| Lane           | \$9,423                                   | \$11,754                                  | 24.7%             | \$2,535                                   | \$3,768                                   | 48.6%             |
| Lansing        | \$801,656                                 | \$836,431                                 | 4.3%              | \$115,641                                 | \$136,844                                 | 18.3%             |
| Larned         | \$244,706                                 | \$256,224                                 | 4.7%              | \$29,119                                  | \$30,568                                  | 5.0%              |
| Lawrence       | \$23,990,366                              | \$25,117,433                              | 4.7%              | \$2,497,438                               | \$2,554,202                               | 2.3%              |
| Leavenworth    | \$8,773,627                               | \$9,014,260                               | 2.7%              | \$1,188,757                               | \$1,061,135                               | -10.7%            |
| Leawood        | \$7,759,165                               | \$7,969,168                               | 2.7%              | \$1,948,217                               | \$2,204,277                               | 13.1%             |
| Lebo           | \$72,334                                  | \$84,165                                  | 16.4%             | \$16,116                                  | \$22,234                                  | 38.0%             |
| LeCompton      | \$37,734                                  | \$46,351                                  | 22.8%             | \$13,384                                  | \$28,391                                  | 112.1%            |
| Lenexa         | \$16,020,822                              | \$16,603,506                              | 3.6%              | \$5,931,248                               | \$5,863,102                               | -1.1%             |
| Leon           | \$26,827                                  | \$32,492                                  | 21.1%             | \$7,186                                   | \$10,382                                  | 44.5%             |
| Leonardville   | \$33,339                                  | \$29,786                                  | -10.7%            | \$4,637                                   | \$5,491                                   | 18.4%             |
| LeRoy          | \$46,493                                  | \$46,010                                  | -1.0%             | \$338,406                                 | \$337,493                                 | -0.3%             |
| Liberal        | \$5,566,285                               | \$5,151,716                               | -7.4%             | \$616,384                                 | \$630,503                                 | 2.3%              |
| Lincoln Center | \$127,944                                 | \$136,485                                 | 6.7%              | \$13,644                                  | \$17,833                                  | 30.7%             |
| Lindsborg      | \$440,931                                 | \$453,308                                 | 2.8%              | \$80,759                                  | \$89,299                                  | 10.6%             |
| Linwood        | \$21,047                                  | \$23,587                                  | 12.1%             | \$16,495                                  | \$14,026                                  | -15.0%            |
| Little River   | \$30,901                                  | \$32,020                                  | 3.6%              | \$7,075                                   | \$7,134                                   | 0.8%              |
| Logan          | \$32,410                                  | \$30,659                                  | -5.4%             | \$6,689                                   | \$6,210                                   | -7.2%             |
| Longford       | \$5,491                                   | \$5,660                                   | 3.1%              | \$661                                     | \$1,588                                   | 140.2%            |
| Louisburg      | \$1,063,318                               | \$1,117,380                               | 5.1%              | \$151,524                                 | \$155,519                                 | 2.6%              |
| Luray          | \$12,254                                  | \$11,939                                  | n/a               | \$7,617                                   | \$8,200                                   | 7.6%              |
| Lyndon         | \$158,348                                 | \$179,972                                 | 13.7%             | \$35,165                                  | \$35,574                                  | 1.2%              |
| Lyons          | \$385,277                                 | \$370,640                                 | -3.8%             | \$631,393                                 | \$658,989                                 | 4.4%              |
| Manhattan      | \$13,915,100                              | \$14,115,853                              | n/a               | \$650,477                                 | \$737,228                                 | 13.3%             |
| Mankato        | \$74,135                                  | \$72,698                                  | -1.9%             | \$13,154                                  | \$13,059                                  | -0.7%             |
| Maple Hill     | \$24,517                                  | \$26,148                                  | 6.7%              | \$8,165                                   | \$5,471                                   | -33.0%            |
| Mapleton       | \$2,602                                   | \$2,702                                   | 3.8%              | \$1,388                                   | \$1,487                                   | 7.1%              |
| Marion         | \$148,558                                 | \$153,775                                 | 3.5%              | \$21,952                                  | \$20,748                                  | -5.5%             |
| Marquette      | \$26,413                                  | \$38,420                                  | n/a               | \$0                                       | \$3,561                                   | #DIV/0!           |
| Marysville     | \$1,397,200                               | \$1,331,398                               | -4.7%             | \$157,554                                 | \$149,978                                 | -4.8%             |

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

| County/City     | Sales Tax                                 |   |                   | Use Tax                                   |   |                   |
|-----------------|---|---|-------------------|---|---|-------------------|
|                 | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change |
| Mayetta         | \$16,638                                  | \$17,894                                  | 7.5%              | \$8,797                                   | \$7,374                                   | -16.2%            |
| Mayfield        | \$4,012                                   | \$4,354                                   | 8.6%              | \$670                                     | \$755                                     | 12.7%             |
| McCune          | \$15,053                                  | \$13,021                                  | -13.5%            | \$4,792                                   | \$6,138                                   | 28.1%             |
| McPherson       | \$2,833,284                               | \$2,761,758                               | -2.5%             | \$362,803                                 | \$362,154                                 | -0.2%             |
| Meade           | \$193,210                                 | \$208,988                                 | 8.2%              | \$40,571                                  | \$49,411                                  | 21.8%             |
| Medicine Lodge  | \$276,867                                 | \$236,497                                 | -14.6%            | \$47,118                                  | \$29,794                                  | -36.8%            |
| Melvern         | \$21,065                                  | \$23,373                                  | 11.0%             | \$11,439                                  | \$11,232                                  | -1.8%             |
| Meriden         | \$19,151                                  | \$44,407                                  | n/a               | \$14,163                                  | \$15,962                                  | 12.7%             |
| Merriam         | \$9,893,191                               | \$10,102,166                              | 2.1%              | \$257,816                                 | \$260,444                                 | 1.0%              |
| Miltonvale      | \$62,429                                  | \$61,872                                  | -0.9%             | \$124,426                                 | \$20,039                                  | -83.9%            |
| Minneapolis     | \$186,190                                 | \$179,239                                 | -3.7%             | \$22,029                                  | \$25,095                                  | 13.9%             |
| Minneola        | \$48,407                                  | \$96,340                                  | 99.0%             | \$0                                       | \$27,135                                  | #DIV/0!           |
| Mission         | \$3,646,577                               | \$3,880,157                               | 6.4%              | \$881,255                                 | \$795,187                                 | -9.8%             |
| Mission Hills   | \$581,359                                 | \$621,814                                 | 7.0%              | \$183,425                                 | \$200,499                                 | 9.3%              |
| Moran           | \$23,176                                  | \$22,650                                  | -2.3%             | \$2,793                                   | \$3,422                                   | 22.5%             |
| Morland         | \$8,970                                   | \$8,105                                   | -9.6%             | \$1,990                                   | \$1,647                                   | -17.2%            |
| Moscow          | \$33,305                                  | \$27,454                                  | -17.6%            | \$11,429                                  | \$8,882                                   | -22.3%            |
| Mound City      | \$131,510                                 | \$128,959                                 | -1.9%             | \$13,846                                  | \$15,678                                  | 13.2%             |
| Mound Valley    | \$9,042                                   | \$8,163                                   | -9.7%             | \$2,419                                   | \$2,951                                   | 22.0%             |
| Moundridge      | \$204,260                                 | \$207,046                                 | 1.4%              | \$70,551                                  | \$63,784                                  | -9.6%             |
| Mullinville     |   | \$850                                     | n/a               |   | \$172                                     | #DIV/0!           |
| Mulvane         | \$523,434                                 | \$561,126                                 | 7.2%              | \$169,544                                 | \$131,409                                 | -22.5%            |
| Neodesha        | \$704,266                                 | \$583,223                                 | -17.2%            | \$142,314                                 | \$122,575                                 | -13.9%            |
| Neosho Rapids   | \$5,252                                   | \$5,063                                   | -3.6%             | \$1,349                                   | \$3,307                                   | 93.3%             |
| Ness City       | \$190,378                                 | \$180,688                                 | -5.1%             | \$30,210                                  | \$27,004                                  | -10.6%            |
| Nickerson       | \$62,738                                  | \$59,923                                  | -4.5%             | \$11,026                                  | \$11,684                                  | 6.0%              |
| Norton          | \$587,567                                 | \$577,837                                 | -1.7%             | \$72,200                                  | \$81,020                                  | 12.2%             |
| Oak Hill        | \$0                                       | \$516                                     | #DIV/0!           | \$156                                     | \$208                                     | 33.4%             |
| Oakley          | \$220,158                                 | \$223,939                                 | 1.7%              | \$29,879                                  | \$21,870                                  | -26.8%            |
| Oberlin         | \$281,133                                 | \$274,553                                 | -2.3%             | \$70,989                                  | \$69,679                                  | -1.8%             |
| Ogden           | \$79,106                                  | \$77,300                                  | -2.3%             | \$11,436                                  | \$13,031                                  | 13.9%             |
| Olathe          | \$36,899,043                              | \$38,249,932                              | 3.7%              | \$5,501,550                               | \$7,536,955                               | 37.0%             |
| Olpe            | \$23,653                                  | \$23,203                                  | -1.9%             | \$4,359                                   | \$4,605                                   | 5.6%              |
| Onaga           | \$76,053                                  | \$67,803                                  | -10.8%            | \$11,282                                  | \$10,956                                  | -2.9%             |
| Osage City      | \$480,985                                 | \$478,915                                 | -0.4%             | \$47,762                                  | \$50,613                                  | 6.0%              |
| Osawatomie      | \$267,859                                 | \$250,506                                 | -6.5%             | \$58,285                                  | \$59,118                                  | 1.4%              |
| Oskaloosa       | \$144,184                                 | \$143,624                                 | -0.4%             | \$17,631                                  | \$26,217                                  | 48.7%             |
| Oswego          | \$159,348                                 | \$187,079                                 | n/a               | \$30,414                                  | \$39,469                                  | 29.8%             |
| Ottawa          | \$2,425,434                               | \$3,477,039                               | n/a               | \$289,683                                 | \$575,353                                 | 98.6%             |
| Overbrook       | \$100,919                                 | \$101,907                                 | 1.0%              | \$13,503                                  | \$25,472                                  | 88.6%             |
| Overland Park   | \$44,685,773                              | \$44,967,510                              | 0.6%              | \$7,438,978                               | \$8,051,298                               | 8.2%              |
| Oxford          | \$56,452                                  | \$58,434                                  | 3.5%              | \$10,741                                  | \$13,107                                  | 22.0%             |
| Paola           | \$1,707,126                               | \$1,778,030                               | 4.2%              | \$173,750                                 | \$195,060                                 | 12.3%             |
| Parker          | \$66,745                                  | \$58,822                                  | -11.9%            | \$7,966                                   | \$8,196                                   | 2.9%              |
| Parsons         | \$2,409,506                               | \$2,428,417                               | 0.8%              | \$293,555                                 | \$364,610                                 | 24.2%             |
| Paxico          | \$12,943                                  | \$11,634                                  | -10.1%            | \$2,737                                   | \$3,266                                   | 19.3%             |
| Peabody         | \$61,444                                  | \$58,070                                  | -5.5%             | \$21,980                                  | \$18,751                                  | -14.7%            |
| Perry           | \$56,797                                  | \$61,809                                  | 8.8%              | \$13,137                                  | \$17,546                                  | 33.6%             |
| Phillipsburg    | \$773,432                                 | \$789,762                                 | 2.1%              | \$117,221                                 | \$109,516                                 | -6.6%             |
| Pittsburg       | \$6,027,640                               | \$6,046,659                               | 0.3%              | \$938,337                                 | \$1,073,912                               | 14.4%             |
| Plainville      | \$585,600                                 | \$566,175                                 | -3.3%             | \$64,640                                  | \$70,226                                  | 8.6%              |
| Pleasanton      | \$153,792                                 | \$165,258                                 | 7.5%              | \$34,796                                  | \$45,965                                  | 32.1%             |
| Pomona          | \$139,855                                 | \$142,331                                 | 1.8%              | \$17,036                                  | \$23,394                                  | 37.3%             |
| Potwin          | \$17,423                                  | \$16,034                                  | -8.0%             | \$4,389                                   | \$4,245                                   | -3.3%             |
| Prairie Village | \$2,409,998                               | \$2,467,111                               | 2.4%              | \$540,758                                 | \$657,924                                 | 21.7%             |
| Pratt           | \$1,152,885                               | \$1,133,028                               | -1.7%             | \$121,055                                 | \$110,964                                 | -8.3%             |
| Princeton       | \$11,541                                  | \$12,310                                  | 6.7%              | \$1,236                                   | \$1,806                                   | 46.2%             |
| Protection      | \$100,922                                 | \$97,236                                  | -3.7%             | \$11,588                                  | \$9,981                                   | -13.9%            |
| Randolph        | \$12,982                                  | \$13,560                                  | 4.5%              | \$2,560                                   | \$2,954                                   | 15.4%             |
| Ransom          | \$16,255                                  | \$13,279                                  | -18.3%            | \$2,304                                   | \$1,601                                   | -30.5%            |
| Richmond        | \$37,643                                  | \$35,774                                  | -5.0%             | \$1,377                                   | \$1,362                                   | -1.1%             |
| Riley           | \$57,027                                  | \$55,285                                  | -3.1%             | \$12,905                                  | \$14,259                                  | 10.5%             |
| Roeland Park    | \$1,737,460                               | \$1,782,430                               | 2.6%              | \$140,903                                 | \$188,239                                 | 33.6%             |
| Rolla           | \$45,637                                  | \$37,466                                  | n/a               | \$27,469                                  | \$23,604                                  | -14.1%            |
| Rose Hill       | \$231,638                                 | \$211,108                                 | -8.9%             | \$66,253                                  | \$77,413                                  | 16.8%             |

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

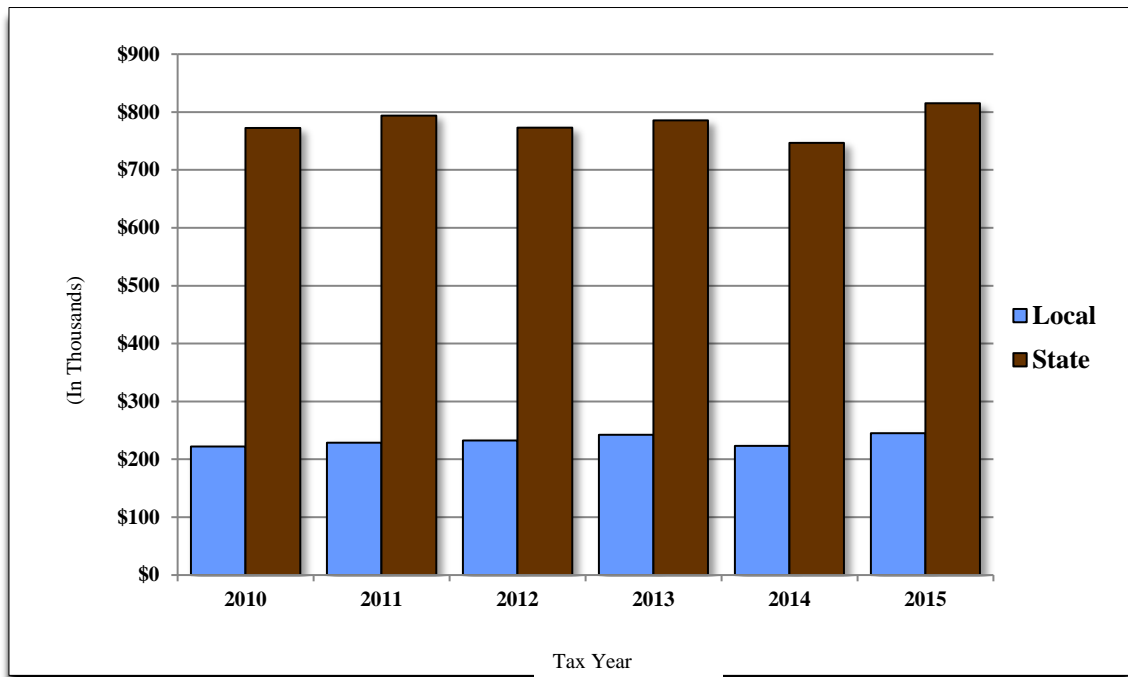
| County/City            | Sales Tax                                 |   |                   | Use Tax                                   |   |                   |
|------------------------|---|---|-------------------|---|---|-------------------|
|                        | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change | Fiscal Year 2016<br>(July 2015-June 2016) | Fiscal Year 2017<br>(July 2016-June 2017) | Percent<br>Change |
| Rossville              | \$104,093                                 | \$113,825                                 | 9.3%              | \$18,812                                  | \$12,230                                  | -35.0%            |
| Sabetha                | \$417,979                                 | \$464,175                                 | 11.1%             | \$99,048                                  | \$85,681                                  | -13.5%            |
| Saint John             |   | \$28,322                                  | n/a               |   | \$6,737                                   | #DIV/0!           |
| Saint Marys            | \$261,403                                 | \$301,471                                 | 15.3%             | \$49,901                                  | \$48,707                                  | -2.4%             |
| Saint Paul             | \$59,900                                  | \$63,627                                  | 6.2%              | \$12,970                                  | \$15,159                                  | 16.9%             |
| Salina                 | \$9,479,735                               | \$11,667,554                              | n/a               | \$712,539                                 | \$954,390                                 | 33.9%             |
| Satanta                | \$86,427                                  | \$82,408                                  | -4.6%             | \$23,161                                  | \$22,015                                  | -4.9%             |
| Scammon                | \$27,409                                  | \$17,100                                  | -37.6%            | \$4,491                                   | \$7,394                                   | 64.7%             |
| Scott City             | \$317,185                                 | \$306,335                                 | -3.4%             | \$51,041                                  | \$50,230                                  | -1.6%             |
| Scranton               | \$33,904                                  | \$32,467                                  | -4.2%             | \$4,970                                   | \$5,337                                   | 7.4%              |
| Sedan                  | \$173,563                                 | \$148,911                                 | -14.2%            | \$27,470                                  | \$33,885                                  | 23.4%             |
| Seneca                 | \$603,752                                 | \$597,856                                 | -1.0%             | \$59,273                                  | \$88,218                                  | 48.8%             |
| Severy                 | \$20,558                                  | \$19,032                                  | -7.4%             | \$3,609                                   | \$3,627                                   | 0.5%              |
| Shawnee                | \$15,248,789                              | \$15,905,634                              | 4.3%              | \$2,950,985                               | \$2,615,641                               | -11.4%            |
| Smith Center           | \$232,341                                 | \$237,515                                 | 2.2%              | \$30,325                                  | \$40,739                                  | 34.3%             |
| South Hutchinson       | \$247,853                                 | \$295,144                                 | 19.1%             | \$42,038                                  | \$45,548                                  | 8.3%              |
| Spivey                 | \$16,817                                  | \$16,665                                  | -0.9%             | \$1,254                                   | \$1,842                                   | 46.9%             |
| Spring Hill            | \$873,574                                 | \$897,914                                 | 2.8%              | \$357,417                                 | \$282,696                                 | -20.9%            |
| Stafford               | \$96,417                                  | \$104,490                                 | n/a               | \$13,668                                  | \$17,820                                  | 30.4%             |
| Sterling               | \$207,166                                 | \$200,681                                 | -3.1%             | \$46,617                                  | \$54,020                                  | 15.9%             |
| Stockton               | \$233,391                                 | \$275,146                                 | n/a               | \$26,477                                  | \$37,410                                  | 41.3%             |
| Strong City            | \$42,191                                  | \$38,523                                  | -8.7%             | \$5,722                                   | \$5,612                                   | -1.9%             |
| Sublette               | \$215,269                                 | \$217,708                                 | 1.1%              | \$32,783                                  | \$30,301                                  | -7.6%             |
| Syracuse               | \$202,142                                 | \$216,808                                 | 7.3%              | \$91,354                                  | \$35,962                                  | -60.6%            |
| Thayer                 | \$37,077                                  | \$39,795                                  | n/a               | \$5,403                                   | \$6,906                                   | 27.8%             |
| Tonganoxie             | \$707,959                                 | \$760,155                                 | 7.4%              | \$178,844                                 | \$153,513                                 | -14.2%            |
| Topeka                 | \$38,982,694                              | \$40,226,297                              | 3.2%              | \$5,115,343                               | \$5,581,999                               | 9.1%              |
| Toronto                | \$7,347                                   | \$7,012                                   | -4.6%             | \$2,055                                   | \$1,218                                   | -40.8%            |
| Towanda                | \$80,176                                  | \$85,970                                  | n/a               | \$29,852                                  | \$44,381                                  | 48.7%             |
| Troy                   | \$57,526                                  | \$57,386                                  | -0.2%             | \$23,480                                  | \$28,087                                  | 19.6%             |
| Udall                  | \$55,637                                  | \$53,883                                  | -3.2%             | \$14,476                                  | \$23,660                                  | 63.4%             |
| Ulysses                | \$1,319,946                               | \$1,232,781                               | -6.6%             | \$262,189                                 | \$273,115                                 | 4.2%              |
| Uniontown              | \$14,565                                  | \$14,666                                  | 0.7%              | \$4,844                                   | \$4,821                                   | -0.5%             |
| Utica                  | \$12,776                                  | \$12,879                                  | 0.8%              | \$1,771                                   | \$1,849                                   | 4.4%              |
| Valley Falls           | \$106,814                                 | \$136,400                                 | n/a               | \$12,539                                  | \$19,161                                  | 52.8%             |
| Victoria               | \$69,373                                  | \$68,000                                  | -2.0%             | \$12,234                                  | \$12,394                                  | 1.3%              |
| Wakeeney               | \$327,036                                 | \$297,679                                 | -9.0%             | \$37,263                                  | \$35,168                                  | -5.6%             |
| Wakefield              | \$48,406                                  | \$50,147                                  | 3.6%              | \$9,991                                   | \$10,139                                  | 1.5%              |
| Wamego                 | \$1,063,934                               | \$1,076,074                               | 1.1%              | \$166,373                                 | \$168,955                                 | 1.6%              |
| Washington             | \$155,738                                 | \$170,400                                 | 9.4%              | \$20,052                                  | \$26,697                                  | 33.1%             |
| Waterville             | \$70,991                                  | \$75,703                                  | 6.6%              | \$13,032                                  | \$9,722                                   | -25.4%            |
| Wathena                | \$108,012                                 | \$110,245                                 | 2.1%              | \$52,141                                  | \$45,570                                  | -12.6%            |
| Weir                   | \$20,491                                  | \$22,057                                  | 7.6%              | \$16,819                                  | \$13,962                                  | -17.0%            |
| Wellington             | \$2,233,564                               | \$2,184,542                               | -2.2%             | \$306,298                                 | \$311,137                                 | 1.6%              |
| Wellsville             | \$137,414                                 | \$157,929                                 | 14.9%             | \$20,697                                  | \$27,898                                  | 34.8%             |
| Westmoreland           | \$50,820                                  | \$48,360                                  | -4.8%             | \$9,431                                   | \$10,109                                  | 7.2%              |
| Westwood               | \$322,825                                 | \$362,435                                 | 12.3%             | \$46,129                                  | \$44,826                                  | -2.8%             |
| Westwood Hills         | \$27,245                                  | \$25,167                                  | -7.6%             | \$7,277                                   | \$11,284                                  | 55.1%             |
| Willard                | \$2,775                                   | \$3,798                                   | 36.8%             | \$405                                     | \$556                                     | 37.2%             |
| Williamsburg           | \$16,513                                  | \$16,930                                  | 2.5%              | \$2,512                                   | \$4,473                                   | 78.0%             |
| Wilmore                | \$4,312                                   | \$2,836                                   | -34.2%            | \$1,342                                   | \$1,255                                   | -6.5%             |
| Wilson                 | \$62,041                                  | \$63,885                                  | 3.0%              | \$10,203                                  | \$11,814                                  | 15.8%             |
| Winfield               | \$2,378,189                               | \$2,303,047                               | -3.2%             | \$317,025                                 | \$307,300                                 | -3.1%             |
| Yates Center           | \$279,335                                 | \$273,071                                 | n/a               | \$45,443                                  | \$45,483                                  | 0.1%              |
| Horsethief Reservoir   | \$2,101,487                               | \$2,174,125                               | 3.5%              | \$268,141                                 | \$265,513                                 | -1.0%             |
| Statewide              | \$909,991,649                             | \$932,406,035                             | 2.5%              | \$144,949,303                             | \$151,939,748                             | 4.8%              |
| Washburn U. (in Shawn) | \$18,654,432                              | \$19,328,052                              | 3.6%              | \$2,574,044                               | \$2,858,156                               | 11.0%             |



## 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.

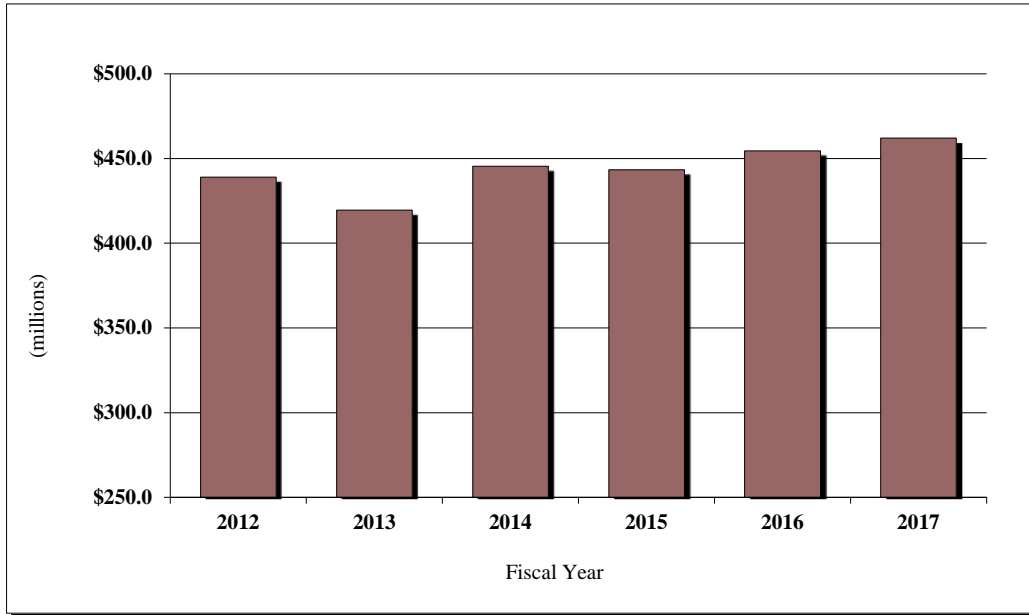
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



| <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> |
|-----------------|----------------------|---------------------------------------|---------------------------------------|-------------------------------|-----------------------|
| 2010            | 25,905               | \$222,152                             | \$772,608                             | \$994,760                     | -3.0%                 |
| 2011            | 23,346               | \$228,643                             | \$793,832                             | \$1,022,475                   | 2.8%                  |
| 2012            | 22,075               | \$232,444                             | \$773,229                             | \$1,005,673                   | -1.6%                 |
| 2013            | 22,764               | \$242,282                             | \$785,546                             | \$1,027,828                   | 2.2%                  |
| 2014            | 20,855               | \$223,069                             | \$746,738                             | \$969,807                     | -5.6%                 |
| 2015            | 20,082               | \$245,103                             | \$815,076                             | \$1,060,179                   | 9.3%                  |

## Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections increased by 1.7% compared to the prior fiscal year.



| <u>Fiscal Year</u> | <u>Gross Collections</u> | <u>Percent Change</u> |
|--------------------|--------------------------|-----------------------|
| 2012               | \$439,069,853            | -0.4%                 |
| 2013               | \$419,608,676            | -4.4%                 |
| 2014               | \$445,481,748            | 6.2%                  |
| 2015               | \$443,326,042            | -0.5%                 |
| 2016               | \$454,541,649            | 2.5%                  |
| 2017               | \$462,115,871            | 1.7%                  |

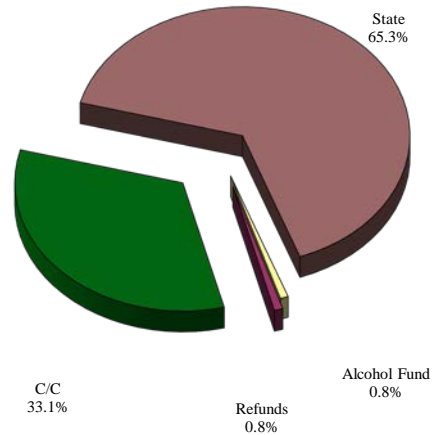
## Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

### Motor Fuel by Fuel Type

|                            | Fiscal Year<br><u>2016</u> | Fiscal Year<br><u>2017</u> | Percent<br><u>Change</u> |
|----------------------------|----------------------------|----------------------------|--------------------------|
| Regular and E-85           | \$323,740,635              | \$339,813,540              | 5.0%                     |
| Special (Diesel) Fuel      | \$119,445,007              | \$108,395,147              | (9.3%)                   |
| LP Gas Fuel                | \$1,143,920                | \$1,663,423                | 45.4%                    |
| Interstate Motor Fuel      | \$9,940,292                | \$11,942,361               | 20.1%                    |
| Motor Carrier Trip Permits | <u>\$271,795</u>           | <u>\$301,400</u>           | 10.9%                    |
| Total (Gross)              | \$454,541,649              | \$462,115,871              | 1.7%                     |

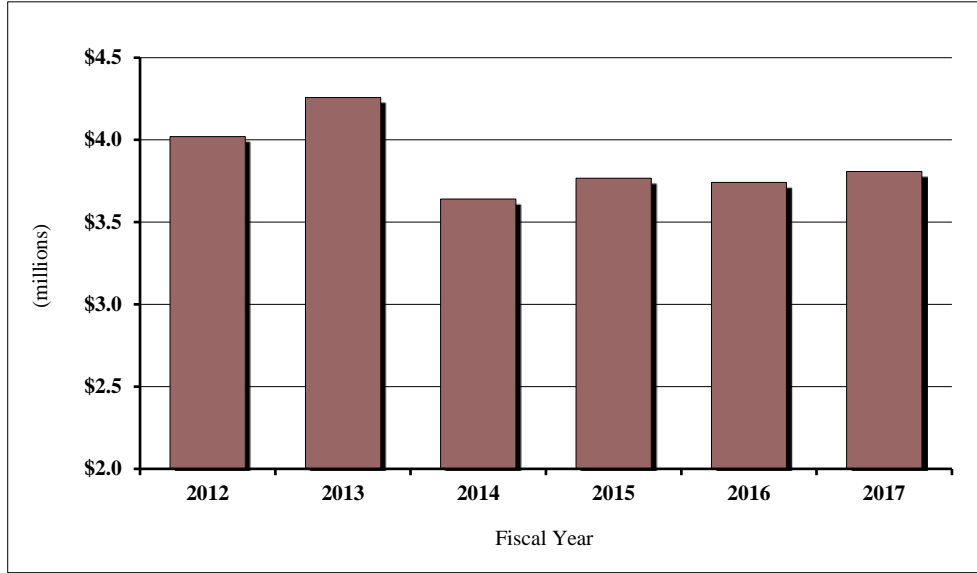
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

|                                   |                    |
|-----------------------------------|--------------------|
| State Highway Fund                | \$301,855,972      |
| Special City/County Highway Fund  | \$152,951,882      |
| Alcohol Producers' Incentive Fund | \$3,500,000        |
| Refund Fund                       | <u>\$3,808,017</u> |
| Total                             | \$462,115,871      |



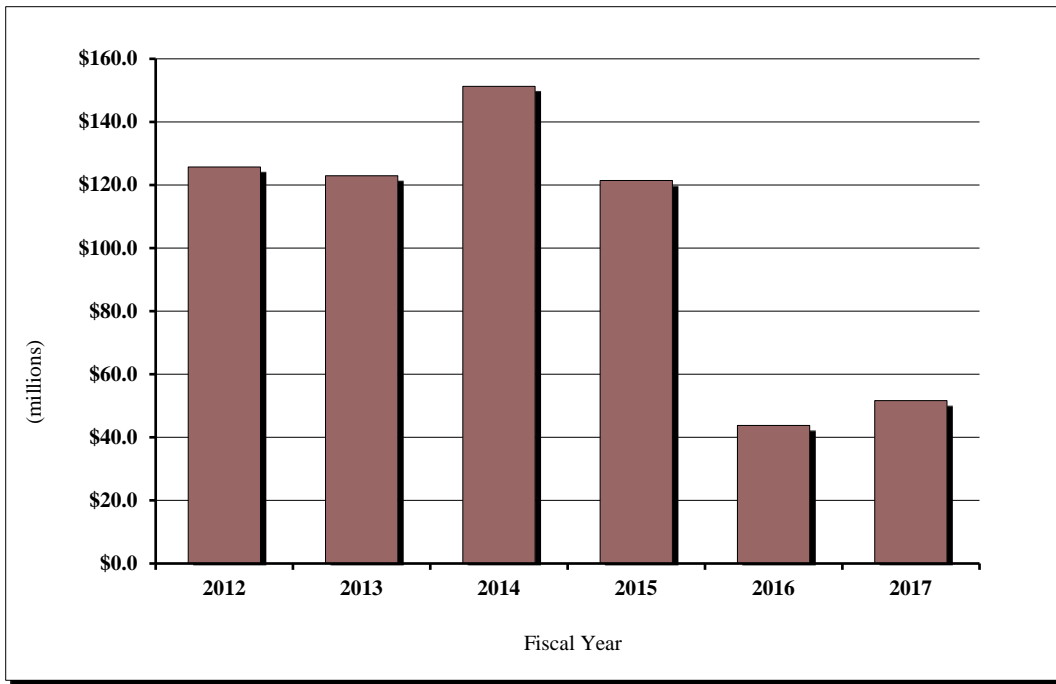
## Motor Fuel Refund Amounts

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> |
|--------------------|------------------------|-----------------------|
| 2012               | \$4,021,108            | (9.5%)                |
| 2013               | \$4,256,796            | 5.9%                  |
| 2014               | \$3,640,341            | -14.5%                |
| 2015               | \$3,767,908            | 3.5%                  |
| 2016               | \$3,742,071            | -0.7%                 |
| 2017               | \$3,808,017            | 1.8%                  |

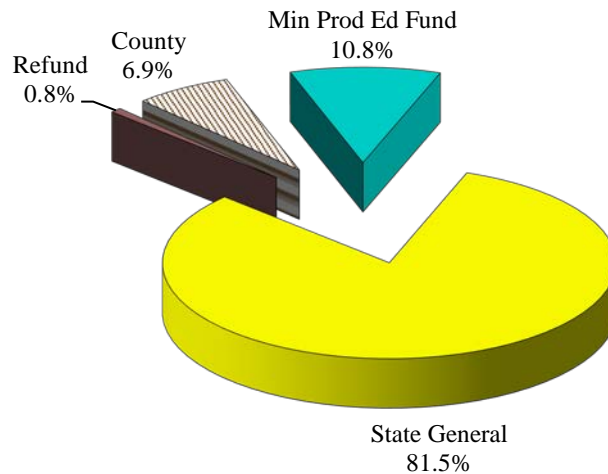
## Gross (before Refunds) Mineral Tax Collections by Product



| <u>Fiscal Year</u> | <u>Oil</u>    | <u>Natural Gas</u> | <u>Total</u>  | <u>Total Percent Change</u> |
|--------------------|---------------|--------------------|---------------|-----------------------------|
| 2012               | \$78,424,950  | \$47,283,720       | \$125,708,670 | 11.3%                       |
| 2013               | \$83,115,866  | \$39,812,080       | \$122,927,946 | -2.2%                       |
| 2014               | \$106,969,003 | \$44,304,495       | \$151,273,498 | 23.1%                       |
| 2015               | \$87,240,379  | \$34,188,583       | \$121,428,962 | -19.7%                      |
| 2016               | \$32,512,447  | \$11,258,427       | \$43,770,874  | -64.0%                      |
| 2017               | \$33,817,534  | \$17,822,876       | \$51,640,410  | 18.0%                       |

## 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 2017

| Product Type | State General Fund | Refund Fund | Special County Mineral Tax Production Fund | Mineral Production Education Fund |
|--------------|--------------------|-------------|--|-----------------------------------|
| Oil          | \$27,211,303       | \$133,118   | \$2,357,909                                |                                   |
| Natural Gas  | \$14,878,909       | \$274,215   | \$1,228,406                                |                                   |
| Total        | \$42,090,212       | \$407,333   | \$3,586,315                                | \$5,556,550                       |

Gross Total All Funds \$51,640,410

## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2016

Calendar Year 2016: January 2016 through December 2016

| <u>Rank</u> | <u>County</u> | <u>Number<br/>Barrels</u> | <u>Rank</u> | <u>County</u> | <u>Number<br/>Barrels</u> | <u>Rank</u>            | <u>County</u> | <u>Number<br/>Barrels</u> |
|-------------|---------------|---------------------------|-------------|---------------|---------------------------|------------------------|---------------|---------------------------|
| 1           | ELLIS         | 2,679,137                 | 41          | THOMAS        | 271,042                   | 81                     | HAMILTON      | 15,080                    |
| 2           | HARPER        | 2,015,109                 | 42          | SHERIDAN      | 257,362                   | 82                     | RILEY         | 14,319                    |
| 3           | BARTON        | 1,734,794                 | 43          | MEADE         | 256,209                   | 83                     | GEARY         | 11,060                    |
| 4           | HASKELL       | 1,724,121                 | 44          | PAWNEE        | 253,128                   | 84                     | JEFFERSON     | 9,543                     |
| 5           | FINNEY        | 1,677,153                 | 45          | COFFEY        | 252,502                   | 85                     | DICKINSON     | 6,594                     |
| 6           | RUSSELL       | 1,620,027                 | 46          | DECATUR       | 250,766                   | 86                     | LABETTE       | 5,746                     |
| 7           | ROOKS         | 1,595,050                 | 47          | MIAMI         | 248,999                   | 87                     | JACKSON       | 5,590                     |
| 8           | NESS          | 1,511,969                 | 48          | RUSH          | 244,608                   | 88                     | SHERMAN       | 4,204                     |
| 9           | BARBER        | 1,142,292                 | 49          | NORTON        | 232,038                   | 89                     | CLAY          | 2,564                     |
| 10          | STAFFORD      | 1,106,883                 | 50          | JOHNSON       | 221,842                   | 90                     | OSAGE         | 1,847                     |
| 11          | GRAHAM        | 978,075                   | 51          | CHAUTAUQUA    | 210,804                   | 91                     | ATCHISON      |                           |
| 12          | LOGAN         | 969,872                   | 52          | CHEYENNE      | 193,081                   | 92                     | CHEROKEE      |                           |
| 13          | BUTLER        | 840,635                   | 53          | ANDERSON      | 183,532                   | 93                     | CLOUD         |                           |
| 14          | SCOTT         | 786,579                   | 54          | WICHITA       | 183,050                   | 94                     | DONIPHAN      |                           |
| 15          | RICE          | 720,130                   | 55          | FRANKLIN      | 173,118                   | 95                     | JEWELL        |                           |
| 16          | RENO          | 691,908                   | 56          | EDWARDS       | 155,573                   | 96                     | LINCOLN       |                           |
| 17          | LANE          | 679,434                   | 57          | MARION        | 149,045                   | 97                     | MARSHALL      |                           |
| 18          | TREGO         | 679,412                   | 58          | CLARK         | 148,214                   | 98                     | MITCHELL      |                           |
| 19          | GOVE          | 678,476                   | 59          | OSBORNE       | 135,138                   | 99                     | OTTAWA        |                           |
| 20          | GRANT         | 674,014                   | 60          | GRAY          | 133,877                   | 100                    | POTTAWATOMIE  |                           |
| 21          | RAWLINS       | 656,001                   | 61          | SEDGWICK      | 127,833                   | 101                    | REPUBLIC      |                           |
| 22          | COWLEY        | 588,403                   | 62          | WALLACE       | 126,834                   | 102                    | SHAWNEE       |                           |
| 23          | WOODSON       | 547,709                   | 63          | GREELEY       | 106,410                   | 103                    | SMITH         |                           |
| 24          | SUMNER        | 460,747                   | 64          | WILSON        | 103,801                   | 104                    | WASHINGTON    |                           |
| 25          | FORD          | 453,311                   | 65          | HARVEY        | 102,477                   | 105                    | WYANDOTTE     |                           |
| 26          | HODGEMAN      | 432,372                   | 66          | MONTGOMERY    | 87,301                    |                        |               |                           |
| 27          | KINGMAN       | 426,154                   | 67          | LYON          | 84,716                    |                        |               |                           |
| 28          | SEWARD        | 393,812                   | 68          | LINN          | 81,642                    |                        |               |                           |
| 29          | MORTON        | 373,639                   | 69          | SALINE        | 74,535                    |                        |               |                           |
| 30          | KIOWA         | 371,277                   | 70          | BOURBON       | 57,411                    | TOTAL BARRELS OIL      |               | <b>37,932,223</b>         |
| 31          | KEARNY        | 368,022                   | 71          | ELK           | 56,972                    |                        |               |                           |
| 32          | GREENWOOD     | 365,004                   | 72          | LEAVENWORTH   | 52,304                    |                        |               |                           |
| 33          | MCPHERSON     | 357,050                   | 73          | DOUGLAS       | 50,502                    |                        |               |                           |
| 34          | COMANCHE      | 330,804                   | 74          | MORRIS        | 49,886                    | Counties producing     |               |                           |
| 35          | PRATT         | 298,633                   | 75          | CHASE         | 46,853                    | over 1 million barrels |               | 16,806,536                |
| 36          | ELLSWORTH     | 291,255                   | 76          | NEOSHO        | 40,237                    | Percent Total          |               | 44.3%                     |
| 37          | ALLEN         | 289,311                   | 77          | WABAUNSEE     | 36,532                    |                        |               |                           |
| 38          | STEVENS       | 279,317                   | 78          | NEMAHA        | 33,894                    |                        |               |                           |
| 39          | STANTON       | 275,381                   | 79          | CRAWFORD      | 27,222                    |                        |               |                           |
| 40          | PHILLIPS      | 271,692                   | 80          | BROWN         | 19,417                    |                        |               |                           |

## Oil Production, Calendar Year 2016

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2016. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 2.7 million barrels, was the top producer. There were 10 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 16.8 million barrels was 44.3% of the statewide total production of 37.9 million barrels. Details of this map are contained in page 54 of this report.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)

|                        |                       |                        |                        |                        |                          |                       |                         |                        |                      |                          |                         |                        |                         |                          |          |
|------------------------|-----------------------|------------------------|------------------------|------------------------|--------------------------|-----------------------|-------------------------|------------------------|----------------------|--------------------------|-------------------------|------------------------|-------------------------|--------------------------|----------|
| #52<br>193<br>Cheyenne | #21<br>656<br>Rawlins | #46<br>251<br>Decatur  | #49<br>232<br>Norton   | #40<br>272<br>Phillips | Smith                    | Jewell                | Republic                | Washington             | Marshall             | #78<br>34<br>Nemaha      | #80<br>19<br>Brown      | Doniphan               |                         |                          |          |
| #88<br>4<br>Sherman    | #41<br>271<br>Thomas  | #42<br>257<br>Sheridan | #11<br>978<br>Graham   | #7<br>1,595<br>Rooks   | #59<br>135<br>Osborne    | Mitchell              | Cloud                   | #89<br>3<br>Clay       | #82<br>14<br>Riley   | Pottawatomie             | #87<br>6<br>Jackson     | Atchison               | #84<br>10<br>Jefferson  | #72<br>52<br>Leavenworth | Wandotte |
| #62<br>127<br>Wallace  | #12<br>970<br>Logan   | #19<br>678<br>Gove     | #18<br>679<br>Trego    | #1<br>2,679<br>Ellis   | #6<br>1,620<br>Russell   | Lincoln               | Ottawa                  | #85<br>7<br>Dickinson  | #83<br>11<br>Geary   | #77<br>37<br>Wabaunsee   | Shawnee                 | #73<br>51<br>Douglas   | #50<br>222<br>Johnson   |                          |          |
| #63<br>106<br>Greeley  | #54<br>183<br>Wichita | #14<br>787<br>Scott    | #17<br>679<br>Lane     | #8<br>1,512<br>Ness    | #48<br>245<br>Rush       | #3<br>1,735<br>Barton | #36<br>291<br>Ellsworth | #69<br>75<br>Saline    | #57<br>149<br>Marion | #74<br>50<br>Morris      | #67<br>85<br>Lyon       | #90<br>2<br>Osage      | #55<br>173<br>Franklin  | #47<br>249<br>Miami      |          |
| #81<br>15<br>Hamilton  | #31<br>368<br>Kearny  | #5<br>1,677<br>Finney  | #26<br>432<br>Hodgeman | #44<br>253<br>Pawnee   | #10<br>1,107<br>Stafford | #15<br>720<br>Rice    | #33<br>357<br>McPherson | #55<br>102<br>Harvey   | #75<br>47<br>Chase   | #65<br>102<br>Harvey     | #45<br>253<br>Coffey    | #53<br>184<br>Anderson | #68<br>82<br>Linn       |                          |          |
| #39<br>275<br>Stanton  | #20<br>674<br>Grant   | #4<br>1,724<br>Haskell | #60<br>134<br>Gray     | #56<br>156<br>Edwards  | #30<br>371<br>Kiowa      | #35<br>299<br>Pratt   | #16<br>692<br>Reno      | #61<br>128<br>Sedgwick | #13<br>841<br>Butler | #32<br>365<br>Greenwood  | #23<br>548<br>Woodson   | #37<br>289<br>Allen    | #70<br>57<br>Burlington | #79<br>27<br>Crawford    |          |
| #29<br>374<br>Morton   | #38<br>279<br>Stevens | #28<br>394<br>Seward   | #43<br>256<br>Meade    | #30<br>371<br>Kiowa    | #34<br>331<br>Comanche   | #9<br>1,142<br>Barber | #2<br>2,015<br>Harper   | #24<br>461<br>Summer   | #22<br>588<br>Cowley | #71<br>57<br>Elk         | #64<br>104<br>Wilson    | #76<br>40<br>Neosho    | #86<br>6<br>Labette     | #79<br>27<br>Crawford    |          |
|                        |                       |                        | #58<br>148<br>Clark    |                        |                          |                       |                         |                        |                      | #51<br>211<br>Chautauqua | #66<br>87<br>Montgomery |                        |                         |                          |          |



### Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2016


Calendar Year 2016: January, 2016 through December, 2016

| Rank | County     | MCF        | Rank | County      | MCF     | Rank                 | County       | MCF                |
|------|------------|------------|------|-------------|---------|----------------------|--------------|--------------------|
| 1    | STEVENS    | 30,447,598 | 41   | ELLSWORTH   | 119,880 | 81                   | LOGAN        | 0                  |
| 2    | HARPER     | 27,309,823 | 42   | JOHNSON     | 54,578  | 82                   | LYON         | 0                  |
| 3    | GRANT      | 25,978,611 | 43   | CHASE       | 49,828  | 83                   | MARSHALL     | 0                  |
| 4    | KEARNY     | 21,719,886 | 44   | WALLACE     | 41,806  | 84                   | MITCHELL     | 0                  |
| 5    | BARBER     | 19,973,781 | 45   | MIAMI       | 39,427  | 85                   | MORRIS       | 0                  |
| 6    | HASKELL    | 14,852,596 | 46   | WICHITA     | 35,141  | 86                   | NEMAHA       | 0                  |
| 7    | FINNEY     | 13,150,702 | 47   | MCPHERSON   | 31,442  | 87                   | NORTON       | 0                  |
| 8    | MORTON     | 12,635,697 | 48   | NESS        | 25,824  | 88                   | OSAGE        | 0                  |
| 9    | STANTON    | 10,811,610 | 49   | SEDGWICK    | 17,796  | 89                   | OSBORNE      | 0                  |
| 10   | SEWARD     | 10,318,696 | 50   | COWLEY      | 17,522  | 90                   | OTTAWA       | 0                  |
| 11   | NEOSHO     | 7,354,480  | 51   | ELK         | 7,904   | 91                   | PHILLIPS     | 0                  |
| 12   | WILSON     | 6,766,639  | 52   | SHERIDAN    | 4,853   | 92                   | POTTAWATOMIE | 0                  |
| 13   | MONTGOMERY | 6,081,159  | 53   | LEAVENWORTH | 1,060   | 93                   | RAWLINS      | 0                  |
| 14   | COMANCHE   | 5,443,034  | 54   | WOODSON     | 727     | 94                   | REPUBLIC     | 0                  |
| 15   | KINGMAN    | 5,065,333  | 55   | ANDERSON    | 0       | 95                   | RILEY        | 0                  |
| 16   | HAMILTON   | 3,378,630  | 56   | ATCHISON    | 0       | 96                   | ROOKS        | 0                  |
| 17   | MEADE      | 3,018,814  | 57   | BOURBON     | 0       | 97                   | RUSSELL      | 0                  |
| 18   | LABETTE    | 2,835,052  | 58   | BROWN       | 0       | 98                   | SALINE       | 0                  |
| 19   | KIOWA      | 2,297,856  | 59   | BUTLER      | 0       | 99                   | SHAWNEE      | 0                  |
| 20   | CHEYENNE   | 2,088,607  | 60   | CHEROKEE    | 0       | 100                  | SMITH        | 0                  |
| 21   | FORD       | 1,711,390  | 61   | CLAY        | 0       | 101                  | THOMAS       | 0                  |
| 22   | CLARK      | 1,652,250  | 62   | CLOUD       | 0       | 102                  | TREGO        | 0                  |
| 23   | RENO       | 1,232,502  | 63   | COFFEY      | 0       | 103                  | WABAUNSEE    | 0                  |
| 24   | EDWARDS    | 1,001,602  | 64   | CRAWFORD    | 0       | 104                  | WASHINGTON   | 0                  |
| 25   | SUMNER     | 949,397    | 65   | DECATUR     | 0       | 105                  | WYANDOTTE    | 0                  |
| 26   | PAWNEE     | 904,967    | 66   | DICKINSON   | 0       |                      |              |                    |
| 27   | GREELEY    | 856,058    | 67   | DONIPHAN    | 0       |                      |              |                    |
| 28   | SHERMAN    | 841,288    | 68   | DOUGLAS     | 0       | <b>TOTAL MCF GAS</b> |              | <b>244,766,636</b> |
| 29   | GRAY       | 579,014    | 69   | ELLIS       | 0       |                      |              |                    |
| 30   | PRATT      | 551,223    | 70   | FRANKLIN    | 0       |                      |              |                    |
| 31   | RUSH       | 349,388    | 71   | GEARY       | 0       |                      |              |                    |
| 32   | STAFFORD   | 345,520    | 72   | GOVE        | 0       |                      |              |                    |
| 33   | BARTON     | 333,772    | 73   | GRAHAM      | 0       | Counties producing   |              |                    |
| 34   | HODGEMAN   | 291,310    | 74   | GREENWOOD   | 0       | over 10 million MCF  | 187,199,000  |                    |
| 35   | MARION     | 220,247    | 75   | JACKSON     | 0       | Percent Total        |              | 76.5%              |
| 36   | SCOTT      | 219,632    | 76   | JEFFERSON   | 0       |                      |              |                    |
| 37   | RICE       | 218,990    | 77   | JEWELL      | 0       |                      |              |                    |
| 38   | ALLEN      | 205,068    | 78   | LANE        | 0       |                      |              |                    |
| 39   | CHAUTAUQUA | 166,752    | 79   | LINCOLN     | 0       |                      |              |                    |
| 40   | HARVEY     | 159,874    | 80   | LINN        | 0       |                      |              |                    |

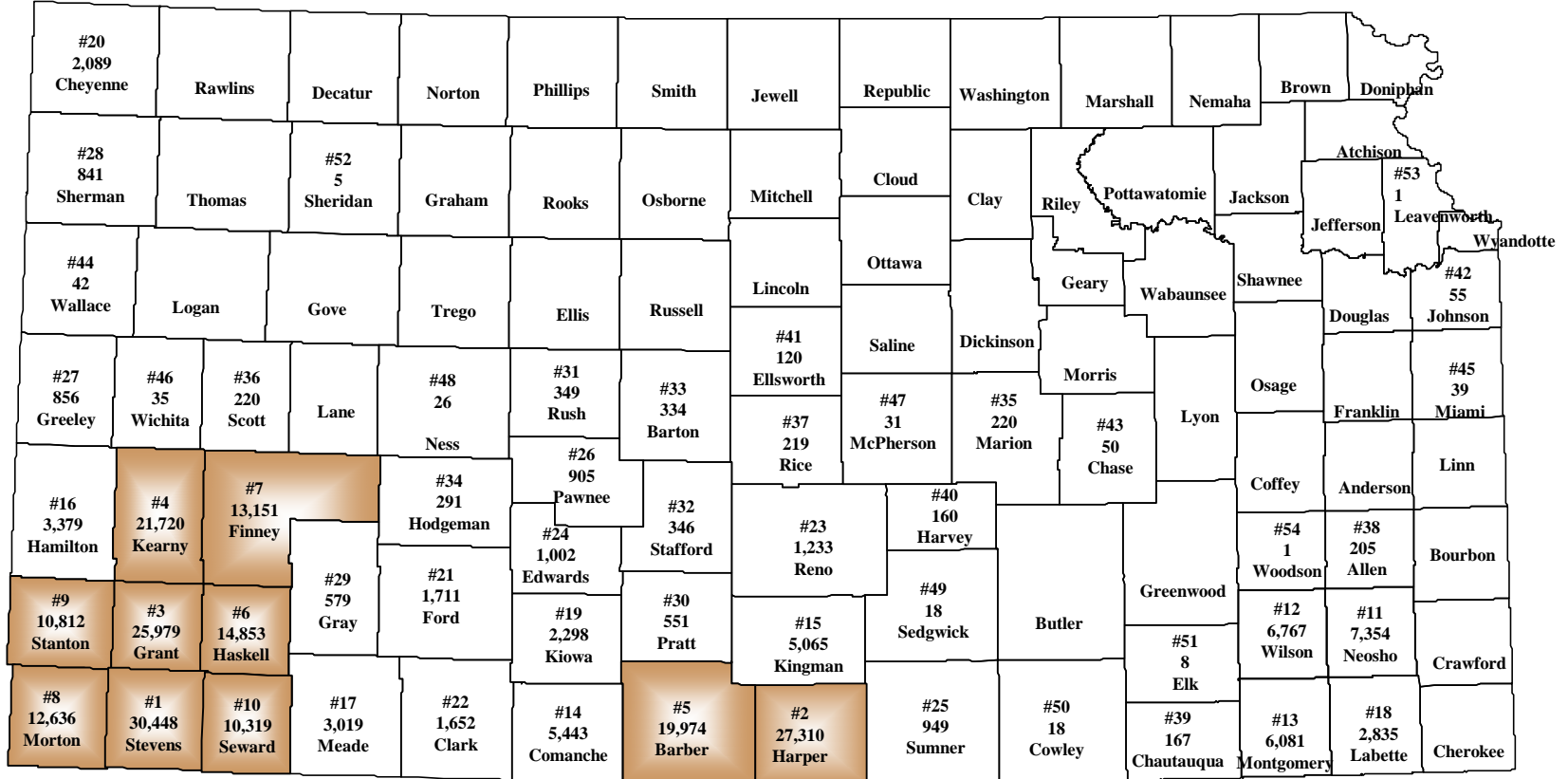
# Gas Production, Calendar Year 2016

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2016.

Fifty-four of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 30.4 million MCF. There were 10 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 187.2 million MCF was 76.5 percent of the statewide total production of 244.8 million MCF. Details of this map are in contained in page 56 of this report.

Legend:  Counties Producing Over 10,000,000 MCF

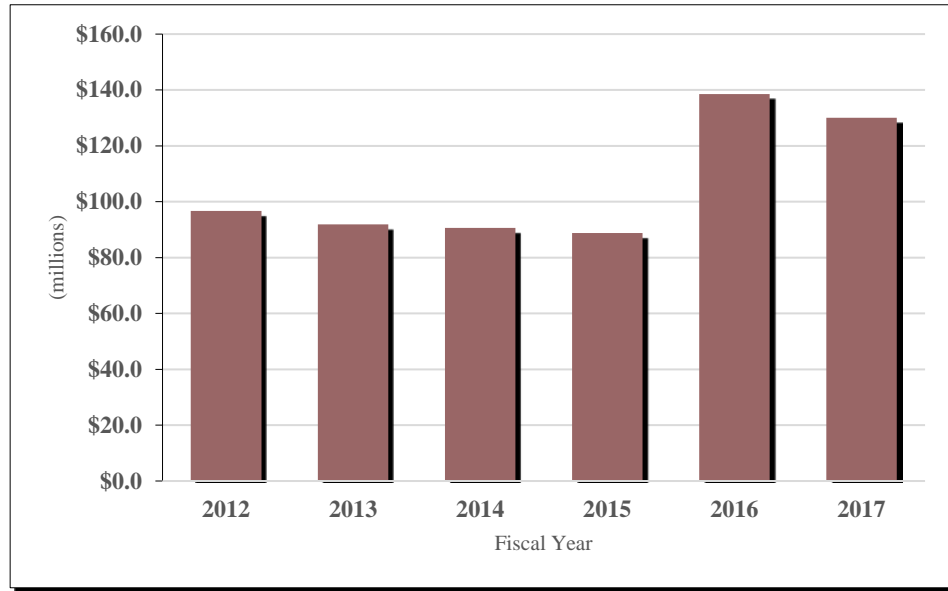
Rank and MCF



## 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.

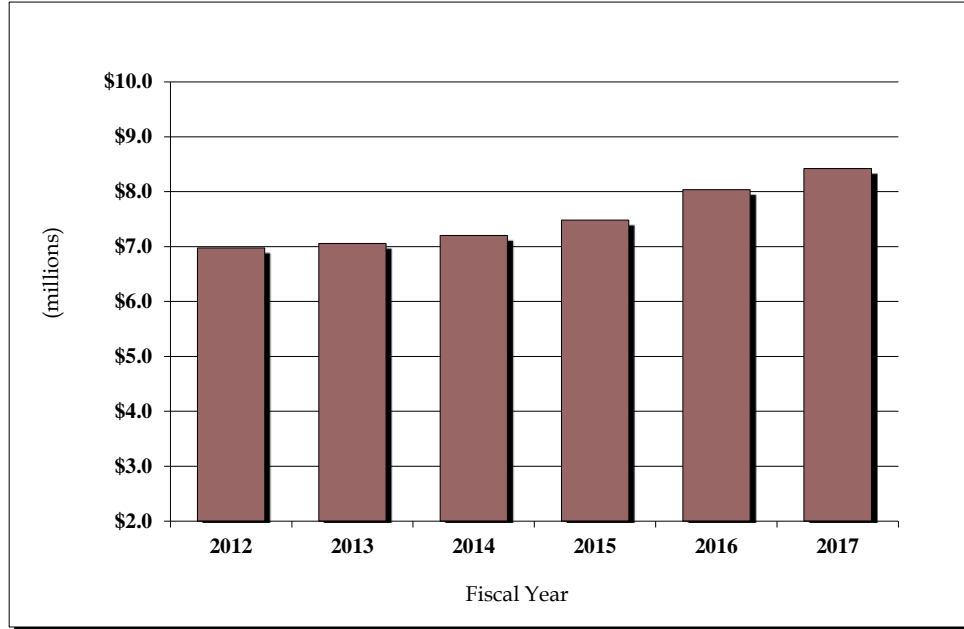
In 2015, the Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 legislative session, the Legislature changed the effective date of the tax to July 1, 2017 and reduced the tax rate to \$0.05. During Fiscal Year 2017, \$194,093 was collected in electronic cigarette tax.



| <b><u>Fiscal Year</u></b> | <b><u>Cigarette Amount Collected</u></b> | <b><u>Percent Change</u></b> |
|---------------------------|--|------------------------------|
| 2012                      | \$96,661,472                             | 0.8%                         |
| 2013                      | \$91,928,001                             | -4.9%                        |
| 2014                      | \$90,611,583                             | -1.4%                        |
| 2015                      | \$88,820,830                             | -2.0%                        |
| 2016                      | \$138,511,828                            | 55.9%                        |
| 2017                      | \$130,078,744                            | -6.1%                        |

## Tobacco Products Tax to State General Fund after Refunds

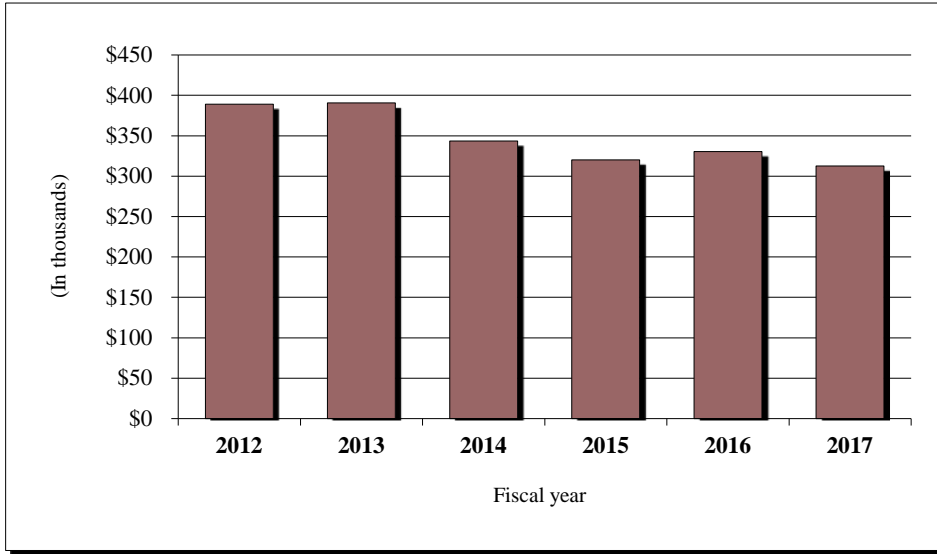
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2012               | \$6,978,181             | 6.2%                  |
| 2013               | \$7,056,779             | 1.1%                  |
| 2014               | \$7,201,144             | 2.0%                  |
| 2015               | \$7,481,708             | 3.9%                  |
| 2016               | \$8,040,450             | 7.5%                  |
| 2017               | \$8,424,853             | 4.8%                  |

## 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> |
|--------------------|-------------------------|-----------------------|
| 2012               | \$389,029               | -4.5%                 |
| 2013               | \$390,747               | 0.4%                  |
| 2014               | \$343,431               | -12.1%                |
| 2015               | \$320,351               | -6.7%                 |
| 2016               | \$330,638               | 3.2%                  |
| 2017               | \$312,635               | -5.4%                 |

## Food Sales

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.

### Food Sales Income Tax Credit Law

Claimants with a federal adjusted gross income of \$30,615 or less may claim a nonrefundable tax credit in the amount of \$125 for every eligible exemption claimed on the taxpayer's federal income tax return.

### Food Sales Tax Refund Law (repealed effective TY13)

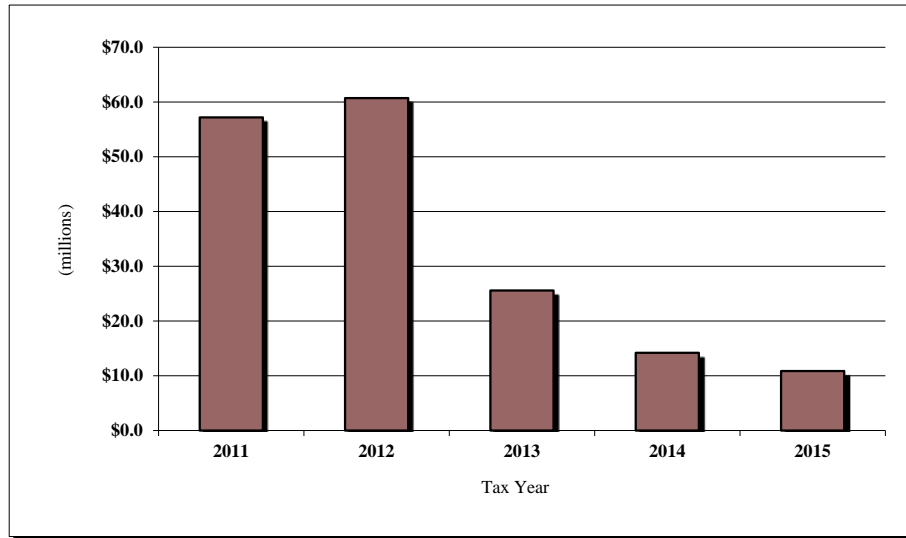
Claimants with a modified Kansas Adjusted Gross Income of:

TY 09: \$0 - \$15,950 or \$15,951 - \$31,900 qualify for a refund c \$84 or \$41 respectively

TY 10: \$0 - \$17,500 or \$17,501 - \$35,000 qualify for a refund c \$90 or \$45 respectively

TY 11: \$0 - \$17,700 or \$17,701 - \$35,400 qualify for a refund c \$91 or \$46 respectively

TY 12: \$0 - \$18,350 or \$18,351 - \$36,700 qualify for a refund c \$94 or \$47 respectively

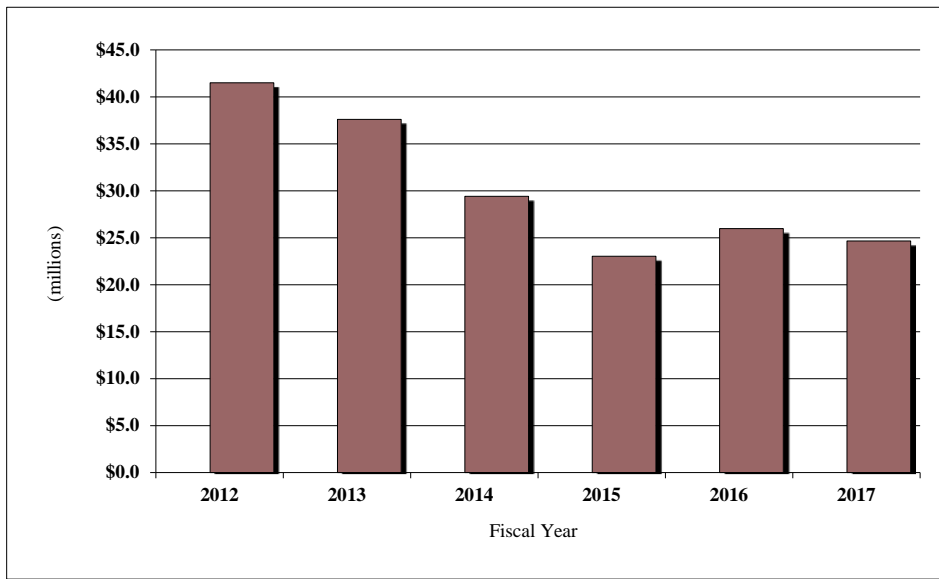


| <u>Tax Year</u> | <u>Number of Claims Allowed</u> | <u>Amount Paid</u> | <u>Percent Change</u> |
|-----------------|---------------------------------|--------------------|-----------------------|
| 2011            | 369,637                         | \$57,237,181       | -3.3%                 |
| 2012            | 384,725                         | \$60,754,843       | 6.1%                  |
| 2013            | 118,189                         | \$25,580,320       | -57.9%                |
| 2014            | 80,414                          | \$14,221,704       | -44.4%                |
| 2015            | 83,952                          | \$10,866,548       | -23.6%                |

## 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 2015, the maximum refund was \$700 and the maximum household income was \$34,000. In Tax Year 2016, the maximum refund was \$700 and the maximum household income was \$34,100.

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 2015, the maximum household income was \$19,100. In Tax Year 2016, the maximum household income was \$19,200. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported year, the Kansas Department of Revenue issued \$6,613,257 in SAFE SENIOR refunds to 6,159 homeowners. This is reported as a portion of the total homestead refunds issued.



| <u>Fiscal Year</u> | <u>Number of Claims Allowed</u> | <u>Amount Paid</u> | <u>Percent Change</u> |
|--------------------|---------------------------------|--------------------|-----------------------|
| 2012               | 126,762                         | \$41,506,807       | 9.0%                  |
| 2013               | 115,719                         | \$37,586,043       | -9.4%                 |
| 2014               | 86,082                          | \$29,414,518       | -21.7%                |
| 2015               | 70,543                          | \$23,032,275       | -21.7%                |
| 2016               | 76,202                          | \$25,968,021       | 12.7%                 |
| 2017               | 79,737                          | \$24,650,622       | -5.1%                 |

## Homestead Refunds by County - Tax Year 2015 Returns Processed in Calendar Year 2016

| 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       | \$204,912              | \$276                    | \$12,672                | \$17,247                 | \$552                     | 50%                       | 775              | 14,385            | 5%                          |
| Anderson    | \$102,772              | \$287                    | \$13,564                | \$17,610                 | \$555                     | 47%                       | 406              | 8,110             | 5%                          |
| Atchison    | \$147,644              | \$281                    | \$13,290                | \$18,340                 | \$588                     | 45%                       | 581              | 16,774            | 3%                          |
| Barber      | \$37,372               | \$221                    | \$13,408                | \$18,394                 | \$492                     | 46%                       | 177              | 5,307             | 3%                          |
| Barton      | \$247,038              | \$241                    | \$13,678                | \$19,544                 | \$589                     | 41%                       | 1,075            | 28,205            | 4%                          |
| Bourbon     | \$205,683              | \$272                    | \$12,138                | \$17,049                 | \$546                     | 50%                       | 801              | 15,379            | 5%                          |
| Brown       | \$95,050               | \$284                    | \$11,529                | \$17,080                 | \$545                     | 51%                       | 358              | 10,724            | 3%                          |
| Butler      | \$409,453              | \$258                    | \$13,374                | \$19,389                 | \$600                     | 41%                       | 1,731            | 59,482            | 3%                          |
| Chase       | \$29,128               | \$275                    | \$12,833                | \$18,093                 | \$542                     | 45%                       | 123              | 3,030             | 4%                          |
| Chautauqua  | \$47,167               | \$286                    | \$12,334                | \$15,619                 | \$502                     | 57%                       | 175              | 4,359             | 4%                          |
| Cherokee    | \$231,006              | \$281                    | \$11,693                | \$16,271                 | \$515                     | 54%                       | 883              | 22,605            | 4%                          |
| Cheyenne    | \$37,632               | \$279                    | \$12,322                | \$18,469                 | \$516                     | 45%                       | 165              | 3,165             | 5%                          |
| Clark       | \$16,296               | \$281                    | \$9,713                 | \$17,120                 | \$474                     | 53%                       | 68               | 2,390             | 3%                          |
| Clay        | \$83,455               | \$288                    | \$12,402                | \$18,279                 | \$588                     | 46%                       | 320              | 8,822             | 4%                          |
| Cloud       | \$93,002               | \$270                    | \$12,350                | \$18,255                 | \$556                     | 46%                       | 381              | 10,268            | 4%                          |
| Coffey      | \$81,197               | \$232                    | \$13,642                | \$18,803                 | \$541                     | 43%                       | 373              | 8,865             | 4%                          |
| Comanche    | \$19,057               | \$254                    | \$11,544                | \$16,892                 | \$531                     | 51%                       | 77               | 1,967             | 4%                          |
| Cowley      | \$322,319              | \$261                    | \$13,836                | \$18,679                 | \$583                     | 44%                       | 1,314            | 36,291            | 4%                          |
| Crawford    | \$353,415              | \$260                    | \$12,361                | \$17,555                 | \$542                     | 49%                       | 1,435            | 38,242            | 4%                          |
| Decatur     | \$46,050               | \$252                    | \$13,901                | \$17,745                 | \$532                     | 48%                       | 194              | 3,472             | 6%                          |
| Dickinson   | \$172,943              | \$255                    | \$13,077                | \$19,075                 | \$561                     | 41%                       | 780              | 19,344            | 4%                          |
| Donipahn    | \$61,040               | \$281                    | \$13,017                | \$18,116                 | \$546                     | 48%                       | 245              | 8,249             | 3%                          |
| Douglas     | \$362,801              | \$232                    | \$12,722                | \$20,419                 | \$596                     | 36%                       | 1,750            | 99,962            | 2%                          |
| Edwards     | \$33,671               | \$298                    | \$14,424                | \$16,745                 | \$565                     | 53%                       | 117              | 3,449             | 3%                          |
| Elk         | \$50,751               | \$245                    | \$12,357                | \$16,672                 | \$472                     | 53%                       | 224              | 3,261             | 7%                          |
| Ellis       | \$190,301              | \$262                    | \$13,764                | \$19,573                 | \$591                     | 40%                       | 825              | 27,507            | 3%                          |
| Ellsworth   | \$67,126               | \$257                    | \$11,877                | \$18,340                 | \$571                     | 46%                       | 274              | 6,525             | 4%                          |
| Finney      | \$166,757              | \$268                    | \$12,017                | \$18,869                 | \$583                     | 42%                       | 694              | 40,523            | 2%                          |
| Ford        | \$118,501              | \$259                    | \$12,573                | \$19,679                 | \$604                     | 41%                       | 497              | 32,458            | 2%                          |
| Franklin    | \$221,712              | \$270                    | \$13,752                | \$18,866                 | \$571                     | 43%                       | 921              | 24,784            | 4%                          |
| Geary       | \$126,998              | \$263                    | \$10,695                | \$19,339                 | \$573                     | 41%                       | 557              | 27,947            | 2%                          |
| Gove        | \$24,042               | \$233                    | \$12,983                | \$18,687                 | \$512                     | 45%                       | 108              | 3,068             | 4%                          |
| Graham      | \$47,920               | \$298                    | \$13,891                | \$17,364                 | \$571                     | 50%                       | 170              | 2,946             | 6%                          |
| Grant       | \$27,490               | \$216                    | \$15,262                | \$20,129                 | \$549                     | 36%                       | 144              | 7,909             | 2%                          |
| Gray        | \$33,002               | \$306                    | \$12,714                | \$19,447                 | \$582                     | 50%                       | 117              | 5,904             | 2%                          |
| Greeley     | \$10,052               | \$239                    | \$15,477                | \$19,863                 | \$595                     | 40%                       | 43               | 1,534             | 3%                          |
| Greenwood   | \$85,567               | \$253                    | \$11,867                | \$17,142                 | \$499                     | 50%                       | 363              | 7,673             | 5%                          |
| Hamilton    | \$9,561                | \$174                    | \$11,009                | \$21,533                 | \$530                     | 33%                       | 62               | 2,670             | 2%                          |
| Harper      | \$54,851               | \$256                    | \$14,291                | \$18,345                 | \$548                     | 46%                       | 235              | 6,536             | 4%                          |
| Harvey      | \$240,735              | \$240                    | \$13,794                | \$20,368                 | \$611                     | 37%                       | 1,082            | 32,869            | 3%                          |
| Haskell     | \$20,988               | \$266                    | \$11,476                | \$18,097                 | \$526                     | 45%                       | 90               | 4,307             | 2%                          |
| Hodgeman    | \$13,425               | \$236                    | \$14,553                | \$19,871                 | \$586                     | 41%                       | 57               | 2,085             | 3%                          |
| Jackson     | \$123,002              | \$257                    | \$14,061                | \$19,329                 | \$597                     | 42%                       | 514              | 12,657            | 4%                          |
| Jefferson   | \$144,808              | \$245                    | \$12,233                | \$19,949                 | \$597                     | 39%                       | 644              | 18,426            | 3%                          |
| Jewell      | \$41,112               | \$248                    | \$13,032                | \$17,918                 | \$507                     | 49%                       | 175              | 3,791             | 5%                          |
| Johnson     | \$1,586,631            | \$235                    | \$13,063                | \$21,121                 | \$622                     | 34%                       | 7,439            | 451,086           | 2%                          |
| Kearny      | \$16,629               | \$234                    | \$12,552                | \$20,596                 | \$589                     | 37%                       | 77               | 4,531             | 2%                          |
| Kingman     | \$64,936               | \$266                    | \$13,418                | \$19,171                 | \$568                     | 44%                       | 272              | 8,673             | 3%                          |
| Kiowa       | \$18,501               | \$228                    | \$11,351                | \$19,014                 | \$533                     | 42%                       | 87               | 3,278             | 3%                          |
| Labette     | \$285,861              | \$271                    | \$12,029                | \$17,698                 | \$557                     | 48%                       | 1,136            | 22,835            | 5%                          |
| Lane        | \$11,743               | \$240                    | \$15,387                | \$19,452                 | \$558                     | 41%                       | 55               | 2,155             | 3%                          |
| Leavenworth | \$339,102              | \$257                    | \$11,792                | \$19,395                 | \$597                     | 40%                       | 1,442            | 68,691            | 2%                          |
| Lincoln     | \$39,974               | \$232                    | \$12,885                | \$18,700                 | \$555                     | 44%                       | 179              | 3,578             | 5%                          |
| Linn        | \$141,011              | \$270                    | \$12,902                | \$17,552                 | \$554                     | 49%                       | 555              | 9,570             | 6%                          |
| Logan       | \$23,856               | \$268                    | \$11,999                | \$17,618                 | \$527                     | 47%                       | 104              | 3,046             | 3%                          |
| Lyon        | \$213,878              | \$245                    | \$13,517                | \$19,299                 | \$577                     | 42%                       | 942              | 35,935            | 3%                          |
| Marion      | \$162,405              | \$280                    | \$13,463                | \$19,011                 | \$599                     | 45%                       | 620              | 29,554            | 2%                          |
| Marshall    | \$124,783              | \$256                    | \$11,690                | \$18,147                 | \$537                     | 46%                       | 527              | 13,361            | 4%                          |
| McPherson   | \$211,411              | \$247                    | \$14,613                | \$20,055                 | \$605                     | 38%                       | 931              | 10,965            | 8%                          |
| Meade       | \$29,715               | \$294                    | \$13,912                | \$18,325                 | \$601                     | 47%                       | 104              | 4,631             | 2%                          |
| Miami       | \$176,735              | \$268                    | \$12,927                | \$19,307                 | \$609                     | 40%                       | 728              | 28,351            | 3%                          |
| Mitchell    | \$62,695               | \$240                    | \$12,374                | \$19,669                 | \$590                     | 40%                       | 276              | 6,932             | 4%                          |



## Homestead Refunds by County - Tax Year 2015 Returns Processed in Calendar Year 2016

| 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   | \$393,021              | \$277                    | \$12,512                | \$17,341                 | \$552                     | 49%                       | 1,522            | 36,252            | 4%                          |
| Morris       | \$65,753               | \$263                    | \$12,010                | \$18,471                 | \$574                     | 44%                       | 272              | 6,104             | 4%                          |
| Morton       | \$14,163               | \$236                    | \$14,148                | \$19,765                 | \$595                     | 37%                       | 66               | 3,496             | 2%                          |
| Nemaha       | \$90,132               | \$244                    | \$13,257                | \$18,863                 | \$548                     | 44%                       | 393              | 10,717            | 4%                          |
| Neosho       | \$238,388              | \$280                    | \$11,809                | \$17,729                 | \$567                     | 48%                       | 912              | 16,997            | 5%                          |
| Ness         | \$24,746               | \$193                    | \$14,206                | \$20,940                 | \$543                     | 36%                       | 134              | 3,454             | 4%                          |
| Norton       | \$34,554               | \$229                    | \$13,216                | \$18,337                 | \$489                     | 43%                       | 173              | 5,953             | 3%                          |
| Osage        | \$172,627              | \$269                    | \$12,551                | \$18,825                 | \$601                     | 44%                       | 685              | 16,712            | 4%                          |
| Osborne      | \$52,411               | \$273                    | \$10,636                | \$17,435                 | \$529                     | 50%                       | 207              | 4,452             | 5%                          |
| Ottawa       | \$51,574               | \$266                    | \$13,306                | \$19,275                 | \$568                     | 43%                       | 214              | 6,163             | 3%                          |
| Pawnee       | \$54,871               | \$237                    | \$13,712                | \$19,619                 | \$602                     | 40%                       | 242              | 7,233             | 3%                          |
| Phillips     | \$78,671               | \$247                    | \$13,107                | \$18,189                 | \$520                     | 46%                       | 345              | 6,001             | 6%                          |
| Pottawatomie | \$114,102              | \$243                    | \$12,652                | \$19,260                 | \$552                     | 42%                       | 510              | 18,209            | 3%                          |
| Pratt        | \$86,769               | \$279                    | \$13,298                | \$17,915                 | \$571                     | 48%                       | 331              | 9,647             | 3%                          |
| Rawlins      | \$23,970               | \$222                    | \$11,238                | \$19,395                 | \$545                     | 42%                       | 111              | 2,966             | 4%                          |
| Reno         | \$624,695              | \$268                    | \$13,587                | \$18,523                 | \$591                     | 44%                       | 2,519            | 64,790            | 4%                          |
| Republic     | \$68,123               | \$251                    | \$10,818                | \$17,662                 | \$520                     | 48%                       | 287              | 5,835             | 5%                          |
| Rice         | \$98,574               | \$281                    | \$12,203                | \$16,523                 | \$549                     | 51%                       | 371              | 10,761            | 3%                          |
| Riley        | \$151,510              | \$229                    | \$12,163                | \$20,599                 | \$592                     | 36%                       | 719              | 62,843            | 1%                          |
| Rooks        | \$57,639               | \$266                    | \$12,781                | \$17,836                 | \$534                     | 48%                       | 238              | 5,685             | 4%                          |
| Rush         | \$44,251               | \$235                    | \$12,361                | \$19,131                 | \$522                     | 43%                       | 205              | 3,551             | 6%                          |
| Russell      | \$78,926               | \$240                    | \$12,741                | \$19,015                 | \$532                     | 46%                       | 349              | 7,370             | 5%                          |
| Saline       | \$448,685              | \$260                    | \$13,047                | \$19,353                 | \$600                     | 41%                       | 1,895            | 53,597            | 4%                          |
| Scott        | \$34,599               | \$279                    | \$13,909                | \$17,785                 | \$546                     | 47%                       | 143              | 5,120             | 3%                          |
| Sedgwick     | \$3,205,424            | \$262                    | \$12,088                | \$19,076                 | \$597                     | 43%                       | 12,982           | 452,869           | 3%                          |
| Seward       | \$84,610               | \$280                    | \$12,384                | \$18,992                 | \$586                     | 42%                       | 345              | 22,510            | 2%                          |
| Shawnee      | \$1,176,218            | \$246                    | \$11,744                | \$19,763                 | \$603                     | 40%                       | 5,109            | 169,871           | 3%                          |
| Sheridan     | \$15,596               | \$233                    | \$13,573                | \$19,040                 | \$515                     | 42%                       | 78               | 2,813             | 3%                          |
| Sherman      | \$63,108               | \$269                    | \$11,789                | \$17,435                 | \$541                     | 49%                       | 258              | 6,760             | 4%                          |
| Smith        | \$53,269               | \$215                    | \$11,931                | \$18,765                 | \$489                     | 43%                       | 277              | 4,536             | 6%                          |
| Stafford     | \$41,472               | \$232                    | \$11,157                | \$18,457                 | \$526                     | 46%                       | 189              | 4,789             | 4%                          |
| Stanton      | \$10,615               | \$221                    | \$11,988                | \$19,890                 | \$537                     | 37%                       | 54               | 2,406             | 2%                          |
| Stevens      | \$16,645               | \$216                    | \$10,963                | \$20,046                 | \$561                     | 38%                       | 85               | 5,463             | 2%                          |
| Sumner       | \$164,082              | \$235                    | \$13,523                | \$19,383                 | \$568                     | 41%                       | 741              | 25,946            | 3%                          |
| Thomas       | \$57,338               | \$272                    | \$11,189                | \$19,305                 | \$604                     | 42%                       | 229              | 8,180             | 3%                          |
| Trego        | \$26,557               | \$218                    | \$11,595                | \$19,585                 | \$534                     | 40%                       | 134              | 3,319             | 4%                          |
| Wabaunsee    | \$55,622               | \$260                    | \$13,451                | \$19,404                 | \$615                     | 42%                       | 226              | 6,885             | 3%                          |
| Wallace      | \$13,871               | \$257                    | \$12,887                | \$19,062                 | \$566                     | 46%                       | 58               | 1,749             | 3%                          |
| Washington   | \$79,086               | \$258                    | \$13,882                | \$18,212                 | \$550                     | 47%                       | 324              | 6,483             | 5%                          |
| Wichita      | \$19,226               | \$305                    | \$15,664                | \$16,776                 | \$565                     | 52%                       | 68               | 2,531             | 3%                          |
| Wilson       | \$131,073              | \$261                    | \$12,469                | \$17,365                 | \$524                     | 50%                       | 535              | 10,332            | 5%                          |
| Woodson      | \$61,563               | \$303                    | \$10,570                | \$16,170                 | \$533                     | 54%                       | 222              | 3,788             | 6%                          |
| Wyandotte    | \$1,114,902            | \$281                    | \$10,897                | \$18,129                 | \$571                     | 46%                       | 4,391            | 157,882           | 3%                          |
| Statewide    | \$18,261,701           | \$256                    | \$12,747                | \$18,638                 | \$558                     | 44%                       | 76,722           | 2,688,418         | 3%                          |

**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.

| <u>Tax Type</u>                         |             | <u>Fiscal Year 2015</u> |                     | <u>Fiscal Year 2016</u> |                      | <u>Fiscal Year 2017</u> |                      |
|---|-------------|-------------------------|---------------------|-------------------------|----------------------|-------------------------|----------------------|
|   |             | <u>Number</u>           | <u>Amount</u>       | <u>Number</u>           | <u>Amount</u>        | <u>Number</u>           | <u>Amount</u>        |
| <b>Corporate Income</b>                 | Assessments | 57                      | \$11,485,457        | 60                      | \$25,028,158         | 44                      | \$41,409,564         |
|   | Refunds     | 8                       | (\$2,391,755)       | *                       | *                    | *                       | *                    |
|   | Total - Net | 65                      | \$9,093,702         | *                       | *                    | *                       | *                    |
| <b>Individual Income</b>                | Assessments | 115                     | \$4,290,558         | 91                      | \$17,842,267         | 35                      | \$4,237,175          |
|   | Refunds     | 0                       | \$0                 | 0                       | \$0                  | 0                       | \$0                  |
|   | Total - Net | 115                     | \$4,290,558         | 91                      | \$17,842,267         | 35                      | \$4,237,175          |
| <b>Retailers' Sales</b>                 | Assessments | 1291                    | \$46,340,383        | 1040                    | \$137,307,158        | 1075                    | \$54,259,200         |
|   | Refunds     | 661                     | (\$12,154,774)      | 863                     | (\$14,748,849)       | 754                     | (\$16,975,930)       |
|   | Total - Net | 1952                    | \$34,185,609        | 1903                    | \$122,558,309        | 1829                    | \$37,283,270         |
| <b>Retailers' Use</b>                   | Assessments | 68                      | \$2,458,230         | 101                     | \$4,500,444          | 55                      | \$4,490,745          |
|   | Refunds     | 152                     | (\$3,883,476)       | 171                     | (\$4,951,111)        | 157                     | (\$4,269,452)        |
|   | Total - Net | 220                     | (\$1,425,246)       | 272                     | (\$450,667)          | 212                     | \$221,293            |
| <b>Consumers' Use</b>                   | Assessments | 906                     | \$37,058,836        | 709                     | \$30,426,899         | 810                     | \$32,958,510         |
|   | Refunds     | 129                     | (\$2,985,375)       | 142                     | (\$1,806,009)        | 109                     | (\$2,173,516)        |
|   | Total - Net | 1035                    | \$34,073,461        | 851                     | \$28,620,890         | 919                     | \$30,784,994         |
| <b>Retail Liquor Excise</b>             | Assessments | 15                      | 2,708,679           | 12                      | \$1,113,753          | 20                      | \$1,352,909          |
|   | Refunds     | 0                       | \$0                 | 0                       | \$0                  | 0                       | \$0                  |
|   | Total - Net | 15                      | \$2,708,679         | 12                      | \$1,113,753          | 20                      | \$1,352,909          |
| <b>Liquor Enforcement</b>               | Assessments | 12                      | \$667,229           | 28                      | \$2,966,206          | 13                      | \$695,704            |
|   | Refunds     | 0                       | \$0                 | 0                       | \$0                  | 0                       | \$0                  |
|   | Total - Net | 12                      | \$667,229           | 28                      | \$2,966,206          | 13                      | \$695,704            |
| <b>Interstate &amp; IFTA Motor Fuel</b> | Assessments | 166                     | \$236,978           | 160                     | \$186,447            | 176                     | \$460,041            |
|   | Refunds     | 18                      | (\$5,678)           | 21                      | (\$4,938)            | 15                      | (\$15,991)           |
|   | Total - Net | 184                     | \$231,300           | 181                     | \$181,509            | 191                     | \$444,050            |
| <b>Withholding</b>                      | Assessments | 38                      | \$1,591,039         | 31                      | \$1,123,682          | 29                      | \$1,466,915          |
|   | Refunds     | 0                       | \$0                 | 0                       | \$0                  | 0                       | \$0                  |
|   | Total - Net | 38                      | \$1,591,039         | 31                      | \$1,123,682          | 29                      | \$1,466,915          |
| <b>Other Taxes</b>                      | Assessments | *                       | *                   | *                       | *                    | *                       | *                    |
|   | Refunds     | *                       | *                   | *                       | *                    | *                       | *                    |
|   | Total - Net | 124                     | \$2,863,609         | 183                     | \$65,777,492         | 107                     | \$47,514,679         |
| <b>TOTALS</b>                           | Assessments | 2789                    | \$109,706,458       | 2351                    | \$261,318,287        | 2314                    | \$148,987,498        |
|   | Refunds     | 971                     | (\$21,426,518)      | 1201                    | (\$21,584,846)       | 1041                    | (\$24,986,509)       |
|   | Total - Net | <b>3760</b>             | <b>\$88,279,940</b> | <b>3552</b>             | <b>\$239,733,441</b> | <b>3355</b>             | <b>\$124,000,989</b> |

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

**Audit Services**  
**Cash Collections by Tax Type**

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

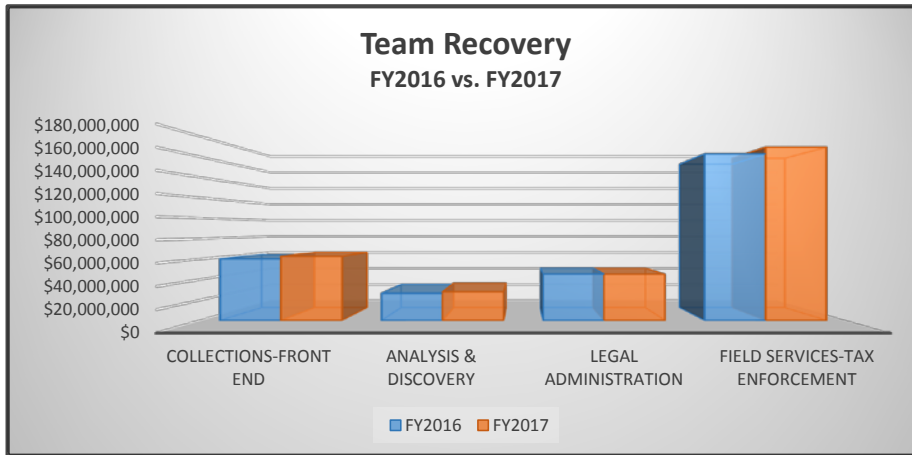
**Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.**

| <u>Tax Type</u>                         |                  | <u>Fiscal Year 2015</u> |                     | <u>Fiscal Year 2016</u> |                     | <u>Fiscal Year 2017</u> |                    |
|---|------------------|-------------------------|---------------------|-------------------------|---------------------|-------------------------|--------------------|
|   |                  | <u>Number</u>           | <u>Amount</u>       | <u>Number</u>           | <u>Amount</u>       | <u>Number</u>           | <u>Amount</u>      |
| <b>Corporate Income</b>                 | Amount Collected | 61                      | \$16,367,271        | 58                      | \$16,150,621        | 42                      | \$5,709,356        |
|   | Refunds          | 8                       | (\$1,082,979)       | *                       | *                   | *                       | *                  |
|   | Total - Net      | 69                      | \$15,284,292        | *                       | *                   | *                       | *                  |
| <b>Retailers' Sales</b>                 | Amount Collected | 1,290                   | \$11,769,010        | 1,009                   | \$8,844,724         | 871                     | \$8,782,085        |
|   | Refunds          | 666                     | (\$8,424,240)       | 844                     | (\$16,435,249)      | 706                     | (\$13,147,658)     |
|   | Total - Net      | 1,956                   | \$3,344,770         | 1,853                   | (\$7,590,525)       | 1,577                   | (\$4,365,573)      |
| <b>Retailers' Use</b>                   | Amount Collected | 72                      | \$946,929           | 94                      | \$2,600,511         | 49                      | \$2,194,576        |
|   | Refunds          | 148                     | (\$3,774,685)       | 156                     | (\$3,908,834)       | 162                     | (\$4,361,405)      |
|   | Total - Net      | 220                     | (\$2,827,756)       | 250                     | (\$1,308,323)       | 211                     | (\$2,166,829)      |
| <b>Consumers' Use</b>                   | Amount Collected | 952                     | \$2,983,375         | 687                     | \$4,462,692         | 631                     | \$3,597,752        |
|   | Refunds          | 116                     | (\$2,540,198)       | 138                     | (\$2,088,924)       | 126                     | (\$4,116,882)      |
|   | Total - Net      | 1068                    | \$443,177           | 825                     | \$2,373,768         | 757                     | (\$519,130)        |
| <b>Retail Liquor Excise</b>             | Amount Collected | 16                      | \$142,830           | 6                       | \$66,922            | 10                      | \$118,087          |
|   | Refunds          | 0                       | \$0                 | 0                       | \$0                 | 0                       | \$0                |
|   | Total - Net      | 16                      | \$142,830           | 6                       | \$66,922            | 10                      | \$118,087          |
| <b>Liquor Enforcement</b>               | Amount Collected | 8                       | \$109,060           | 8                       | \$137,654           | 13                      | \$225,417          |
|   | Refunds          | 0                       | \$0                 | 0                       | \$0                 | *                       | *                  |
|   | Total - Net      | 8                       | \$109,060           | 8                       | \$137,654           | *                       | *                  |
| <b>Interstate &amp; IFTA Motor Fuel</b> | Amount Collected | 198                     | \$284,585           | 141                     | \$69,606            | 179                     | \$292,952          |
|   | Refunds          | 21                      | (\$6,736)           | 21                      | (\$5,039)           | 16                      | (\$16,406)         |
|   | Total - Net      | 219                     | \$277,849           | 162                     | \$64,567            | 195                     | \$276,546          |
| <b>Individual Income Tax</b>            | Amount Collected | 104                     | \$665,659           | 61                      | \$422,235           | 65                      | \$1,230,241        |
|   | Refunds          | 0                       | \$0                 | 0                       | \$0                 | 0                       | \$0                |
|   | Total - Net      | 104                     | \$665,659           | 61                      | \$422,235           | 61                      | \$1,230,241        |
| <b>Withholding</b>                      | Amount Collected | 40                      | \$175,753           | 18                      | \$164,918           | 27                      | \$123,054          |
|   | Refunds          | 0                       | \$0                 | 0                       | \$0                 | 0                       | \$0                |
|   | Total - Net      | 40                      | \$175,753           | 18                      | \$164,918           | 27                      | \$123,054          |
| <b>Other Taxes</b>                      | Amount Collected | *                       | *                   | *                       | *                   | *                       | *                  |
|   | Refunds          | *                       | *                   | *                       | *                   | *                       | *                  |
|   | Total - Net      | 121                     | \$3,859,475         | 214                     | \$16,398,733        | 121                     | \$9,099,436        |
| <b>TOTALS</b>                           | Amount Collected | 2858                    | \$37,346,812        | 2226                    | \$34,621,135        | 1947                    | \$25,787,472       |
|   | Refunds          | 963                     | (\$15,871,703)      | 1165                    | (\$23,958,108)      | 1016                    | (\$21,991,640)     |
|   | Total - Net      | <b>3,821</b>            | <b>\$21,475,109</b> | <b>3,391</b>            | <b>\$10,663,027</b> | <b>2,963</b>            | <b>\$3,795,832</b> |

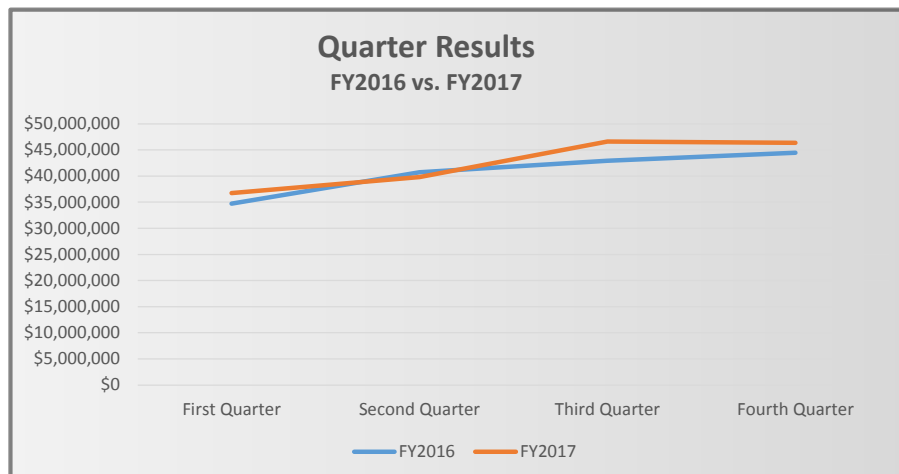
\* Confidential due to number of filers. Confidential data is included in "Other Taxes."

## Recovery of Accounts Receivable by Business Area of Compliance Enforcement

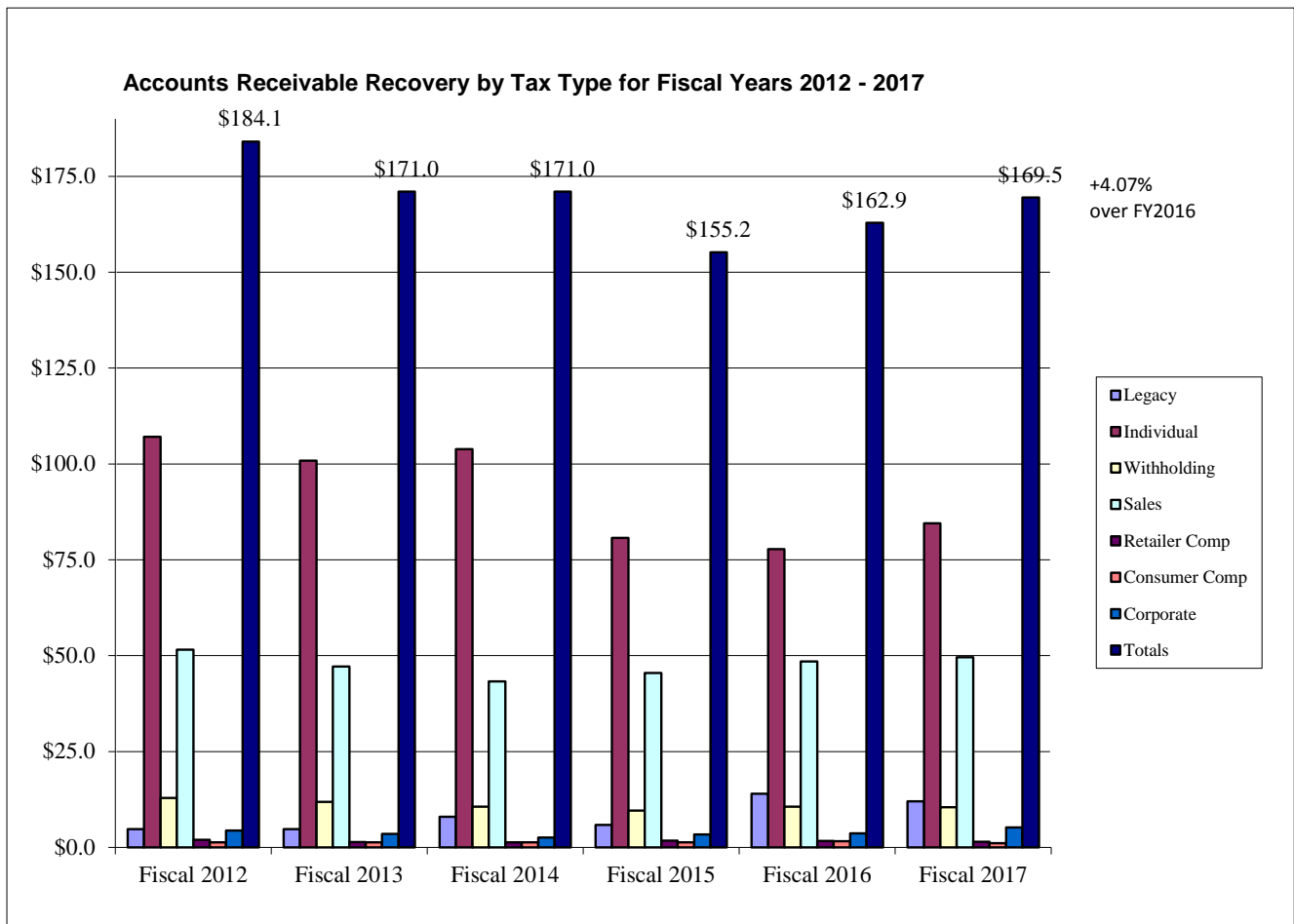
| Revenue Recovery Bureau - Taxation |               |               |                    |               |
|------------------------------------|---------------|---------------|--------------------|---------------|
|                                    |               |               | Report Ending Date | June 30, 2017 |
| Accounts Receivable Recovery       |               |               |                    |               |
| FY2016 vs FY2017 Results           |               |               |                    |               |
|                                    | FY2016        | FY2017        | +/- \$             | +/- (%)       |
| Cummulative Totals                 | \$162,883,833 | \$169,521,243 | \$6,637,410        | 4.07          |
| <i>Individual Teams</i>            |               |               |                    |               |
|                                    | FY2016        | FY2017        |                    |               |
| Collections-Front End              | \$60,213,030  | \$62,790,045  | \$2,577,015        | 4.28          |
| Analysis & Discovery               | \$26,500,203  | \$27,969,211  | \$1,469,008        | 5.54          |
| Legal Administration               | \$45,202,070  | \$45,033,229  | -\$168,841         | -0.37         |
| Field Services-Tax Enforcement     | \$162,883,833 | \$169,521,243 | \$6,637,410        | 4.07          |



| QUARTER BREAKDOWNS       |               |               |             |       |
|--------------------------|---------------|---------------|-------------|-------|
| FY2016 vs FY2017 Results |               |               |             |       |
|                          | FY2016        | FY2017        | +/- \$      | +/- % |
| First Quarter            | \$34,713,216  | \$36,754,558  | \$2,041,342 | 5.88  |
| Second Quarter           | \$40,752,499  | \$39,783,233  | -\$969,266  | -2.38 |
| Third Quarter            | \$42,952,879  | \$46,613,847  | \$3,660,968 | 8.52  |
| Fourth Quarter           | \$44,465,239  | \$46,369,605  | \$1,904,366 | 4.28  |
| Totals                   | \$162,883,833 | \$169,521,243 | \$6,637,410 | 4.07  |



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



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

**Figures are in Millions**

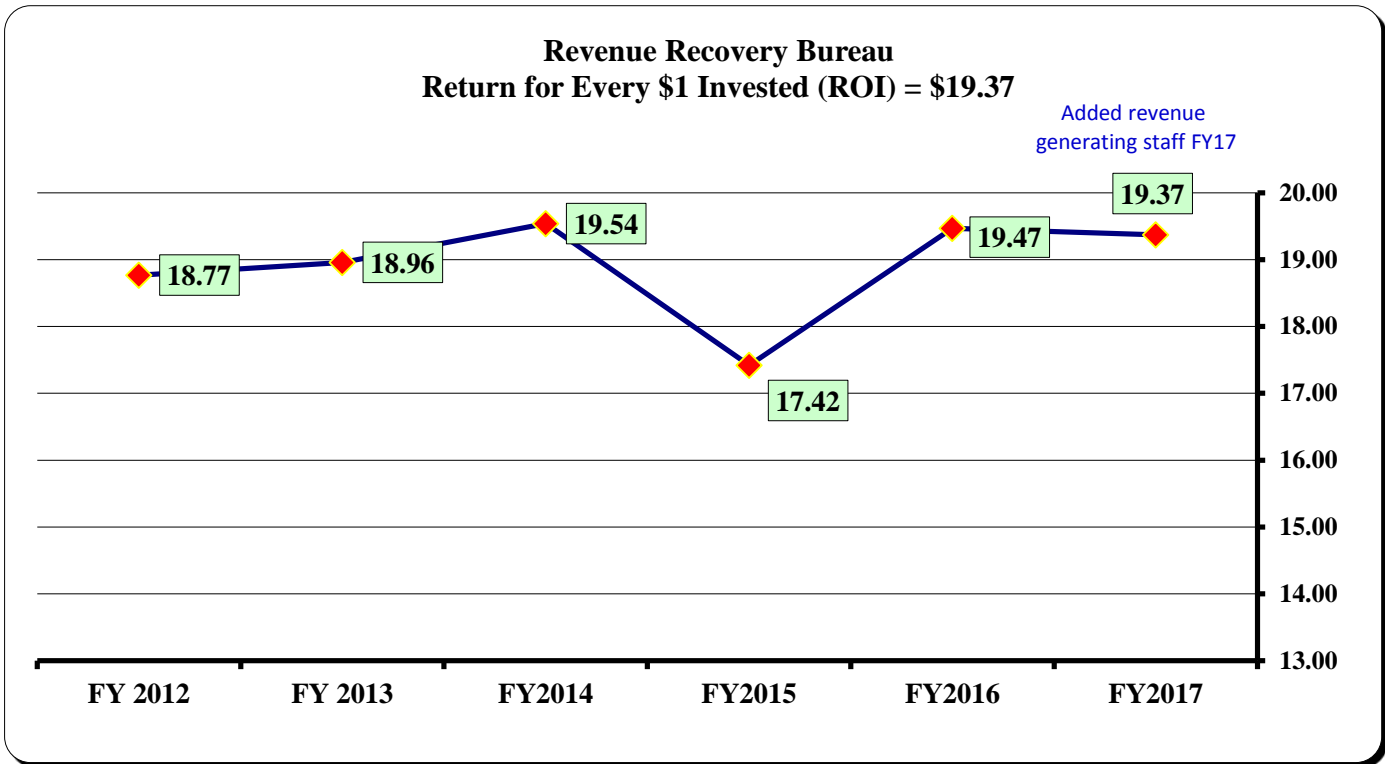
|                      | Fiscal 2012    | Fiscal 2013    | Fiscal 2014    | Fiscal 2015    | Fiscal 2016    | Fiscal 2017    |
|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Legacy</b>        | \$4.8          | \$4.8          | \$8.0          | \$5.9          | \$14.0         | \$12.0         |
| <b>Individual</b>    | \$107.1        | \$100.9        | \$103.9        | \$80.7         | \$77.8         | \$84.5         |
| <b>Withholding</b>   | \$12.9         | \$11.9         | \$10.6         | \$9.6          | \$10.6         | \$10.5         |
| <b>Sales</b>         | \$51.6         | \$47.2         | \$43.3         | \$45.5         | \$48.5         | \$49.6         |
| <b>Retailer Comp</b> | \$2.0          | \$1.4          | \$1.3          | \$1.8          | \$1.7          | \$1.5          |
| <b>Consumer Comp</b> | \$1.3          | \$1.3          | \$1.3          | \$1.3          | \$1.6          | \$1.1          |
| <b>Corporate</b>     | \$4.4          | \$3.5          | \$2.6          | \$3.4          | \$3.7          | \$5.2          |
| <b>Other</b>         | \$0.0          | \$0.0          | \$0.0          | \$7.0          | \$5.0          | \$5.1          |
| <b>Totals</b>        | <b>\$184.1</b> | <b>\$171.0</b> | <b>\$171.0</b> | <b>\$155.2</b> | <b>\$162.9</b> | <b>\$169.5</b> |

**Kansas Department of Revenue  
 Division of Taxation  
 Revenue Recovery Bureau  
 Program Return on Investment (ROI)**

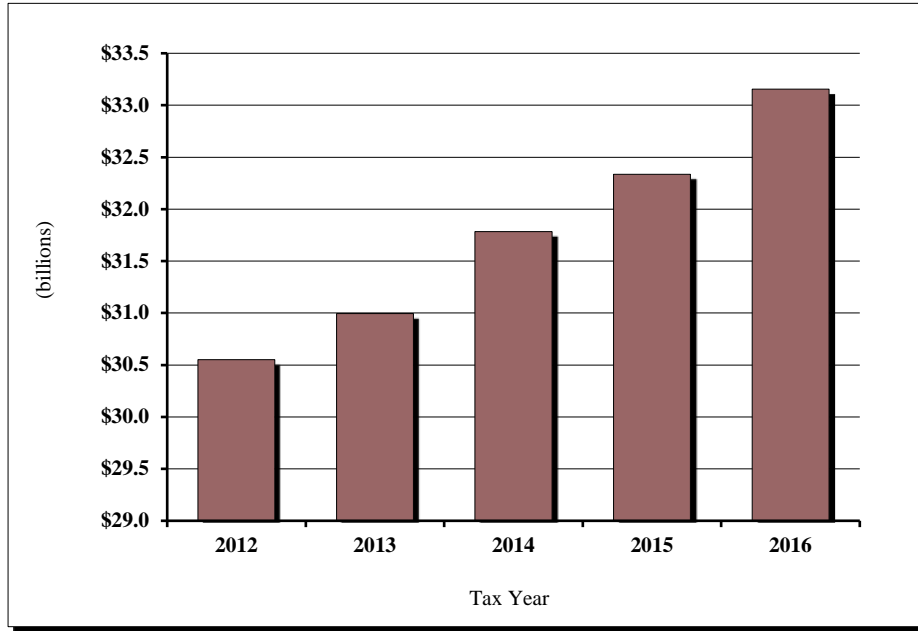
|   | <u>FY 2012</u>        | <u>FY 2013</u>        | <u>FY 2014</u>        | <u>FY 2015</u>        | <u>FY 2016</u>        | <u>FY 2017</u>        |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Invested Salaries ( <i>inc. Fringe Bene</i> ) | \$ 8,551,736          | \$ 7,889,292          | \$ 7,535,590          | \$ 8,671,782          | \$ 8,057,260          | \$ 8,446,469          |
| Operating Expenses                            | \$ 1,259,955          | \$ 1,164,545          | \$ 1,170,200          | \$ 240,753            | \$ 309,045            | \$ 305,798            |
| <b>Total Program Investment</b>               | <b>\$ 9,811,691</b>   | <b>\$ 9,053,837</b>   | <b>\$ 8,705,790</b>   | <b>\$ 8,912,535</b>   | <b>\$ 8,366,305</b>   | <b>\$ 8,752,267</b>   |
| <b>Fiscal Year AR Recovery/Discover</b>       | <b>\$ 184,141,543</b> | <b>\$ 171,071,048</b> | <b>\$ 170,079,616</b> | <b>\$ 155,295,420</b> | <b>\$ 162,883,833</b> | <b>\$ 169,521,243</b> |
| ROI Dollars                                   | \$ 174,329,852        | \$ 162,017,211        | \$ 161,373,826        | \$ 146,382,885        | \$ 154,517,528        | \$ 160,768,976        |
| ROI Ratio                                     | 18.77                 | 18.96                 | 19.54                 | 17.42                 | 19.47                 | 19.37                 |

1 - Includes actual salaries with benefits and temp workers.

2 - For every \$1 invested to operate Compliance Enforcement, we returned \$19.37 to the State coffers.



## Statewide Assessed Property Values



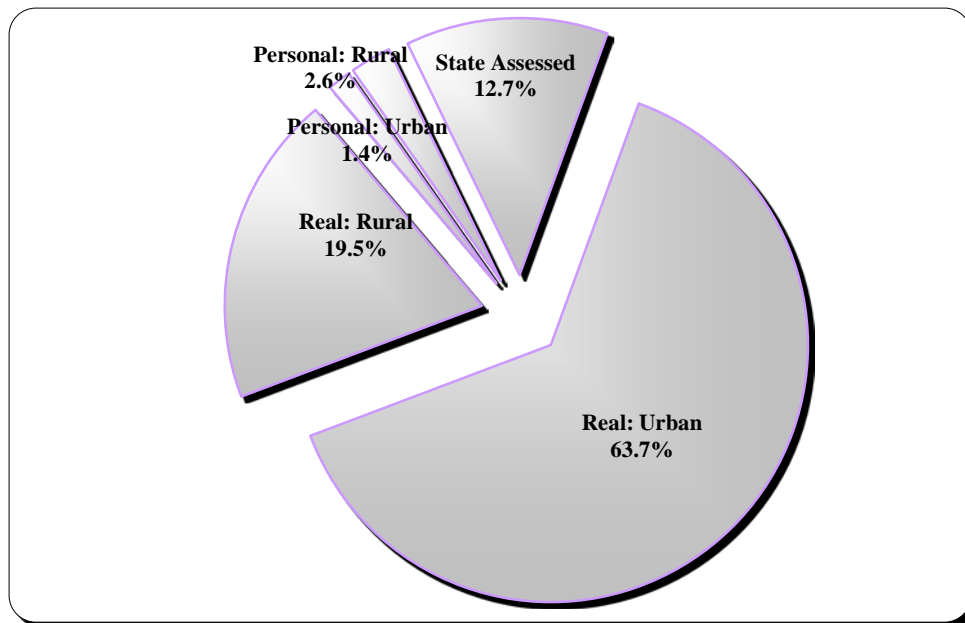
### Assessed Valuation by Tax Year

| <u>Tax Year</u> | <u>Assessed Valuation</u> | <u>Percent Change</u> |
|-----------------|---------------------------|-----------------------|
| 2012            | \$30,551,082,822          | 1.3%                  |
| 2013            | \$30,995,041,646          | 1.5%                  |
| 2014            | \$31,783,979,224          | 2.5%                  |
| 2015            | \$32,335,680,959          | 1.7%                  |
| 2016            | \$33,156,182,683          | 2.5%                  |

## Assessed Valuation by Property Type, Tax Years 2015 and 2016

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 2016



| <u>Property Type</u> | <u>Assessed Valuation<br/>Tax Year 2015</u> | <u>Assessed Valuation<br/>Tax Year 2016</u> | <u>Percent<br/>Change</u> | <u>2016<br/>Percent<br/>Total</u> |
|----------------------|---|---|---------------------------|-----------------------------------|
| Locally Assessed:    |   |   |                           |                                   |
| Real: Urban          | \$20,131,848,301                            | \$21,119,887,674                            | 4.9%                      | 63.7%                             |
| Real: Rural          | \$6,031,530,205                             | \$6,481,027,265                             | 7.5%                      | 19.5%                             |
| Personal: Urban      | \$511,510,545                               | \$480,561,407                               | -6.1%                     | 1.4%                              |
| Personal: Rural      | \$1,389,541,454                             | \$855,876,534                               | -38.4%                    | 2.6%                              |
| State Assessed       | <u>\$4,271,250,454</u>                      | <u>\$4,218,829,803</u>                      | -1.2%                     | 12.7%                             |
| Total                | \$32,335,680,959                            | \$33,156,182,683                            | 2.5%                      | 100.0%                            |



## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

| <u>Property Category</u> | 2015<br>Assessed<br><u>Valuation</u> | 2015<br>Percent<br><u>Total</u> | 2016<br>Assessed<br><u>Valuation</u> | 2016<br>Percent<br><u>Total</u> |
|--------------------------|--------------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| State-Assessed           | \$4,271,250,454                      | 13.2%                           | \$4,218,829,803                      | 12.7%                           |
| County-Assessed Real     | \$26,163,378,506                     | 80.9%                           | \$27,600,914,939                     | 83.2%                           |
| County-Assessed Personal | <u>\$1,901,051,999</u>               | <u>5.9%</u>                     | <u>\$1,336,437,941</u>               | <u>4.0%</u>                     |
| Total                    | \$32,335,680,959                     | 100.0%                          | \$33,156,182,683                     | 100.0%                          |

### Tax Year State-Assessed Property

| <u>Property Category</u> | 2015<br>Assessed<br><u>Valuation</u> | 2015<br>Percent<br><u>Total</u> | 2016<br>Assessed<br><u>Valuation</u> | 2016<br>Percent<br><u>Total</u> |
|--------------------------|--------------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| Telephone                | \$183,645,184                        | 4.3%                            | \$179,995,486                        | 4.3%                            |
| Water Plants             | \$3,134,975                          | 0.1%                            | \$4,526,610                          | 0.1%                            |
| Electric Power Companies | \$2,128,790,596                      | 49.8%                           | \$2,109,454,195                      | 50.0%                           |
| Pipeline Companies       | \$1,395,169,501                      | 32.7%                           | \$1,384,999,522                      | 32.8%                           |
| Stored Gas Companies     | \$33,908,133                         | 0.8%                            | \$28,513,944                         | 0.7%                            |
| Railroad Companies       | <u>\$526,602,065</u>                 | <u>12.3%</u>                    | <u>\$511,340,046</u>                 | <u>12.1%</u>                    |
| Total                    | \$4,271,250,454                      | 100.0%                          | \$4,218,829,803                      | 100.0%                          |

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

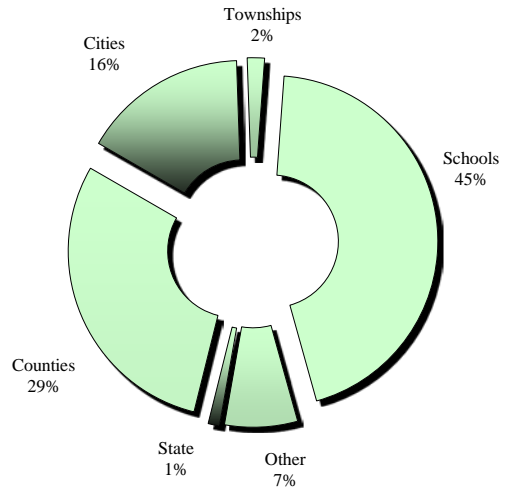
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

| Tax Years | Local Total | State Total | *Total    | Percent Change of Total |
|-----------|-------------|-------------|-----------|-------------------------|
| 2011      | \$3,871.1   | \$44.9      | \$3,916.0 | 0.4%                    |
| 2012      | \$3,942.5   | \$45.6      | \$3,988.1 | 2.9%                    |
| 2013      | \$4,059.5   | \$46.3      | \$4,105.8 | 1.8%                    |
| 2014      | \$4,124.2   | \$47.7      | \$4,171.9 | 3.0%                    |
| 2015      | \$4,310.4   | \$48.5      | \$4,358.9 | 1.6%                    |
| 2016      | \$4,457.0   | \$49.7      | \$4,506.7 | 3.4%                    |

### Tax Year 2016 Total General Property Taxes, by Taxing District

| Taxing District | Amount          | Percent Total |
|-----------------|-----------------|---------------|
| State           | \$49,732,289    | 1%            |
| Counties        | \$1,327,425,971 | 29%           |
| Cities          | \$727,053,006   | 16%           |
| Townships       | \$75,837,132    | 2%            |
| Schools         | \$2,006,265,812 | 45%           |
| Other           | \$320,278,932   | 7%            |
| *Total          | \$4,506,593,142 | 100.0%        |
| Total Local     | \$4,456,860,853 | 98.9%         |
| Total State     | \$49,732,289    | 1.1%          |
| *Total          | \$4,506,593,142 | 100.0%        |



\*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax (see page 77).

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

Page 74 – Total Assessed Value of Property Per Capita by tax year.

This is a Kansas map that shows each county’s total assessed value of property per capita for tax year 2016.

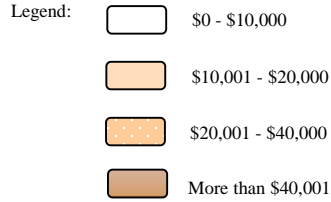
| County            | Per Cap for<br>Map page 74 |
|-------------------|----------------------------|
| Allen             | 10,900                     |
| Anderson          | 11,615                     |
| Atchison          | 9,235                      |
| Barber            | 20,000                     |
| <u>Barton</u>     | 8,953                      |
| Bourbon           | 6,656                      |
| Brown             | 16,574                     |
| Butler            | 10,129                     |
| Chase             | 17,990                     |
| <u>Chautauqua</u> | 8,948                      |
| Cherokee          | 7,727                      |
| Cheyenne          | 16,484                     |
| Clark             | 17,407                     |
| Clay              | 11,931                     |
| <u>Cloud</u>      | 10,502                     |
| Coffey            | 59,802                     |
| Comanche          | 17,499                     |
| Cowley            | 7,092                      |
| Crawford          | 6,345                      |
| <u>Decatur</u>    | 17,247                     |
| Dickinson         | 10,418                     |
| Doniphan          | 15,952                     |
| Douglas           | 10,633                     |

|                 |        |
|-----------------|--------|
| Edwards         | 17,466 |
| <u>Elk</u>      | 9,560  |
| Ellis           | 12,513 |
| Ellsworth       | 15,314 |
| Finney          | 12,283 |
| Ford            | 8,389  |
| <u>Franklin</u> | 8,827  |
| Geary           | 6,530  |
| Gove            | 22,677 |
| Graham          | 19,446 |
| Grant           | 18,542 |
| <u>Gray</u>     | 15,121 |
| Greeley         | 24,094 |
| Greenwood       | 10,127 |
| Hamilton        | 15,703 |
| Harper          | 17,904 |
| <u>Harvey</u>   | 8,406  |
| Haskell         | 22,334 |
| Hodgeman        | 20,766 |
| Jackson         | 8,101  |
| Jefferson       | 8,426  |
| <u>Jewell</u>   | 18,033 |
| Johnson         | 15,909 |
| Kearny          | 21,288 |
| Kingman         | 13,427 |
| Kiowa           | 31,238 |
| <u>Labette</u>  | 6,173  |
| Lane            | 25,675 |

|                     |        |
|---------------------|--------|
| Leavenworth         | 7,771  |
| Lincoln             | 16,851 |
| Linn                | 23,423 |
| <u>Logan</u>        | 22,767 |
| Lyon                | 9,247  |
| Marion              | 10,357 |
| Marshall            | 15,586 |
| <u>McPherson</u>    | 14,306 |
| <u>Meade</u>        | 23,100 |
| Miami               | 11,266 |
| Mitchell            | 12,579 |
| Montgomery          | 9,725  |
| Morris              | 12,651 |
| <u>Morton</u>       | 19,845 |
| Nemaha              | 15,023 |
| Neosho              | 7,886  |
| Ness                | 22,428 |
| Norton              | 10,275 |
| <u>Osage</u>        | 8,678  |
| Osborne             | 14,053 |
| Ottawa              | 12,285 |
| Pawnee              | 11,202 |
| Phillips            | 10,315 |
| <u>Pottawatomie</u> | 22,853 |
| Pratt               | 16,636 |
| Rawlins             | 20,526 |
| Reno                | 8,884  |
| Republic            | 14,665 |

|                  |        |
|------------------|--------|
| <u>Rice</u>      | 13,012 |
| Riley            | 8,317  |
| Rooks            | 13,599 |
| Rush             | 14,713 |
| Russell          | 12,145 |
| <u>Saline</u>    | 10,142 |
| Scott            | 17,229 |
| Sedgwick         | 8,858  |
| Seward           | 10,935 |
| Shawnee          | 8,944  |
| <u>Sheridan</u>  | 21,513 |
| Sherman          | 14,689 |
| Smith            | 13,291 |
| Stafford         | 18,799 |
| Stanton          | 21,301 |
| <u>Stevens</u>   | 16,418 |
| Sumner           | 10,497 |
| Thomas           | 15,238 |
| Trego            | 16,858 |
| Wabaunsee        | 11,869 |
| <u>Wallace</u>   | 31,093 |
| Washington       | 15,846 |
| Wichita          | 20,426 |
| Wilson           | 10,929 |
| Woodson          | 10,719 |
| <u>Wyandotte</u> | 7,437  |
| Statewide        | 11,387 |

# Total Assessed Value of Property Per Capita, 2016



|                      |                     |                      |                      |                      |                      |                      |                       |                        |                      |                          |                       |                       |                        |                      |
|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|----------------------|--------------------------|-----------------------|-----------------------|------------------------|----------------------|
| \$16,484<br>Cheyenne | \$20,526<br>Rawlins | \$17,247<br>Decatur  | \$10,275<br>Norton   | \$10,315<br>Phillips | \$13,291<br>Smith    | \$18,033<br>Jewell   | \$14,665<br>Republic  | \$15,846<br>Washington | \$15,586<br>Marshall | \$15,023<br>Nemaha       | \$16,574<br>Brown     | \$15,952<br>Donipha   |                        |                      |
| \$14,689<br>Sherman  | \$15,238<br>Thomas  | \$21,513<br>Sheridan | \$19,446<br>Graham   | \$13,599<br>Rooks    | \$14,053<br>Osborne  | \$12,579<br>Mitchell | \$10,502<br>Cloud     | \$11,931<br>Clay       | \$8,317<br>Riley     | \$22,853<br>Pottawatomie | \$8,101<br>Jackson    | \$9,235<br>Atchison   |                        |                      |
| \$31,093<br>Wallace  | \$22,767<br>Logan   | \$22,677<br>Gove     | \$16,858<br>Trego    | \$12,513<br>Ellis    | \$12,145<br>Russell  | \$16,851<br>Lincoln  | \$12,285<br>Ottawa    | \$10,418<br>Dickinson  | \$6,530<br>Geary     | \$11,869<br>Wabaunsee    | \$8,944<br>Shawnee    | \$8,426<br>Jefferson  | \$7,771<br>Leavenworth | \$7,437<br>Wyandotte |
| \$24,094<br>Greeley  | \$20,426<br>Wichita | \$17,229<br>Scott    | \$25,675<br>Lane     | \$22,428<br>Ness     | \$14,713<br>Rush     | \$8,953<br>Barton    | \$15,314<br>Ellsworth | \$14,306<br>McPherson  | \$10,357<br>Marion   | \$12,651<br>Morris       | \$9,247<br>Lyon       | \$8,678<br>Osage      | \$8,827<br>Franklin    | \$11,266<br>Miami    |
| \$15,703<br>Hamilton | \$21,288<br>Kearny  | \$12,283<br>Finney   | \$20,766<br>Hodgeman | \$11,202<br>Pawnee   | \$18,799<br>Stafford | \$13,012<br>Rice     | \$17,466<br>Edwards   | \$8,884<br>Reno        | \$8,406<br>Harvey    | \$17,990<br>Chase        | \$59,802<br>Coffey    | \$11,615<br>Anderson  | \$23,423<br>Linn       |                      |
| \$21,301<br>Stanton  | \$18,542<br>Grant   | \$22,334<br>Haskell  | \$15,121<br>Gray     | \$8,389<br>Ford      | \$31,238<br>Kiowa    | \$16,636<br>Pratt    | \$17,466<br>Edwards   | \$8,884<br>Reno        | \$8,858<br>Sedgwick  | \$10,129<br>Butler       | \$10,127<br>Greenwood | \$10,719<br>Woodson   | \$10,900<br>Allen      | \$6,656<br>Bourbon   |
| \$19,845<br>Morton   | \$16,418<br>Stevens | \$10,935<br>Seward   | \$23,100<br>Meade    | \$17,407<br>Clark    | \$17,499<br>Comanche | \$20,000<br>Barber   | \$17,466<br>Edwards   | \$13,427<br>Kingman    | \$8,858<br>Sedgwick  | \$10,129<br>Butler       | \$9,560<br>Elk        | \$10,929<br>Wilson    | \$7,886<br>Neosho      | \$6,345<br>Crawford  |
| \$19,845<br>Morton   | \$16,418<br>Stevens | \$10,935<br>Seward   | \$23,100<br>Meade    | \$17,407<br>Clark    | \$17,499<br>Comanche | \$20,000<br>Barber   | \$17,904<br>Harper    | \$17,904<br>Harper     | \$10,497<br>Sumner   | \$7,092<br>Cowley        | \$8,948<br>Chautauqua | \$9,725<br>Montgomery | \$6,173<br>Labette     | \$7,727<br>Cherokee  |

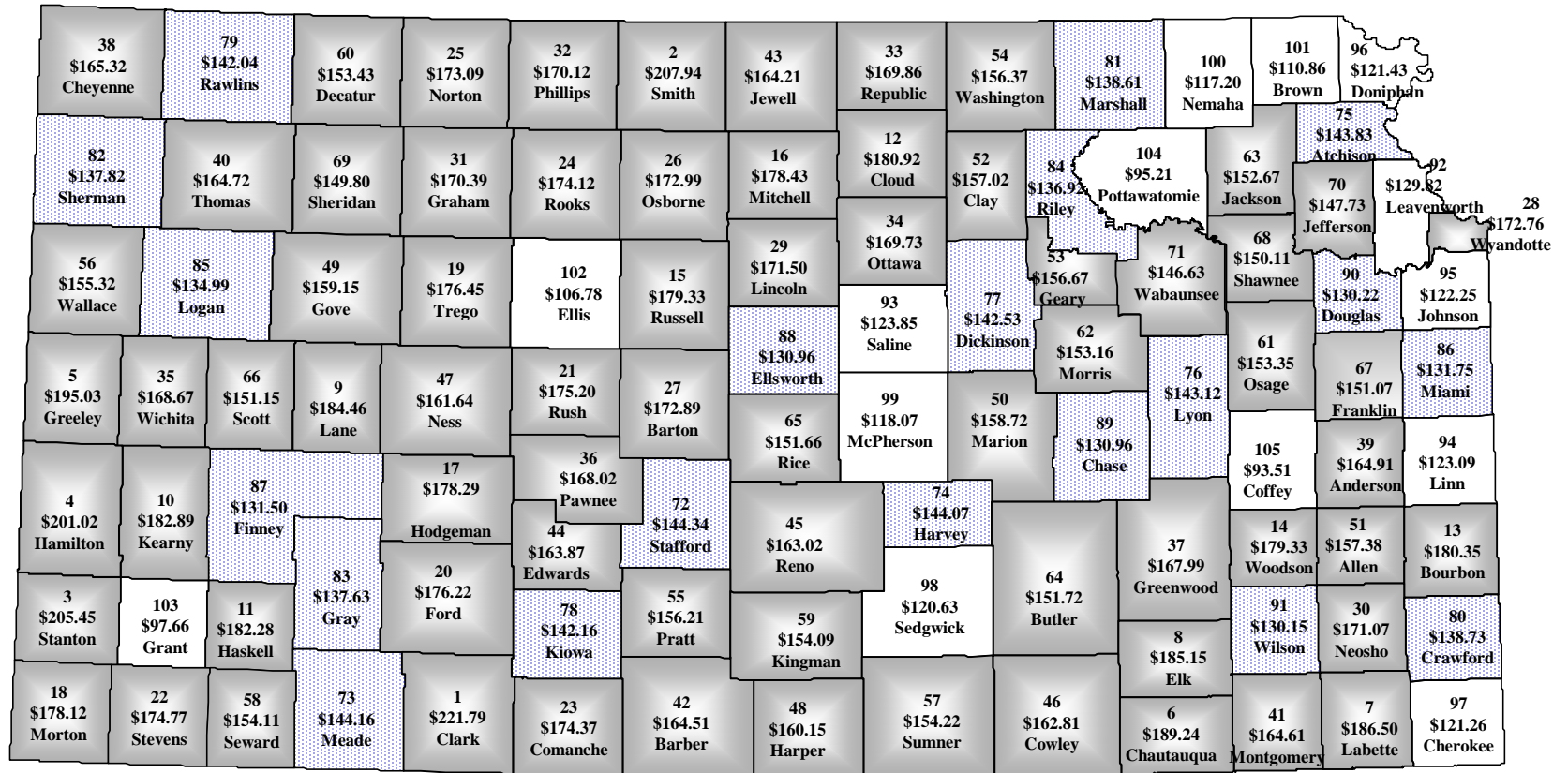
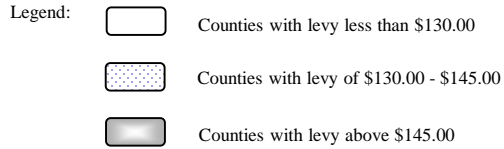
**Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2014 through 2016**

| <u>County</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>County</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
|---------------|-------------|-------------|-------------|---------------|-------------|-------------|-------------|
| Allen         | 162.69      | 152.41      | 157.38      | Logan         | 127.48      | 131.33      | 134.99      |
| Anderson      | 154.68      | 157.34      | 164.91      | Lyon          | 135.87      | 139.51      | 143.12      |
| Atchison      | 147.30      | 148.07      | 143.83      | Marion        | 154.32      | 154.67      | 158.72      |
| Barber        | 118.82      | 135.05      | 164.51      | Marshall      | 134.09      | 133.92      | 138.61      |
| Barton        | 162.08      | 173.02      | 172.89      | McPherson     | 120.95      | 118.54      | 118.07      |
| Bourbon       | 170.33      | 176.60      | 180.35      | Meade         | 123.86      | 123.67      | 144.16      |
| Brown         | 115.72      | 119.88      | 110.86      | Miami         | 126.74      | 129.18      | 131.75      |
| Butler        | 147.90      | 148.81      | 151.72      | Mitchell      | 177.44      | 174.10      | 178.43      |
| Chase         | 138.08      | 129.80      | 130.96      | Montgomery    | 148.33      | 146.71      | 164.61      |
| Chautauqua    | 180.91      | 174.39      | 189.24      | Morris        | 149.51      | 151.70      | 153.16      |
| Cherokee      | 114.15      | 122.44      | 121.26      | Morton        | 102.08      | 168.60      | 178.12      |
| Cheyenne      | 161.00      | 170.47      | 165.32      | Nemaha        | 122.15      | 119.07      | 117.20      |
| Clark         | 186.25      | 209.72      | 221.79      | Neosho        | 178.63      | 170.78      | 171.07      |
| Clay          | 157.85      | 154.35      | 157.02      | Ness          | 124.29      | 146.01      | 161.64      |
| Cloud         | 174.58      | 178.41      | 180.92      | Norton        | 159.55      | 170.50      | 173.09      |
| Coffey        | 88.92       | 89.42       | 93.51       | Osage         | 148.66      | 150.48      | 153.35      |
| Comanche      | 145.65      | 149.80      | 174.37      | Osborne       | 171.29      | 163.87      | 172.99      |
| Cowley        | 160.66      | 163.58      | 162.81      | Ottawa        | 173.85      | 163.10      | 169.73      |
| Crawford      | 133.52      | 136.28      | 138.73      | Pawnee        | 160.46      | 164.54      | 168.02      |
| Decatur       | 154.12      | 144.17      | 153.43      | Phillips      | 160.36      | 162.96      | 170.12      |
| Dickinson     | 134.73      | 141.87      | 142.53      | Pottawatomie  | 90.17       | 92.66       | 95.21       |
| Doniphan      | 124.93      | 124.12      | 121.43      | Pratt         | 153.81      | 153.75      | 156.21      |
| Douglas       | 128.43      | 129.89      | 130.22      | Rawlins       | 115.58      | 128.70      | 142.04      |
| Edwards       | 165.67      | 161.50      | 163.87      | Reno          | 156.92      | 161.69      | 163.02      |
| Elk           | 178.89      | 184.07      | 185.15      | Republic      | 181.93      | 179.86      | 169.86      |
| Ellis         | 103.01      | 107.80      | 106.78      | Rice          | 137.97      | 149.76      | 151.66      |
| Ellsworth     | 127.77      | 131.94      | 130.96      | Riley         | 129.26      | 135.69      | 136.92      |
| Finney        | 121.81      | 130.09      | 131.50      | Rooks         | 137.81      | 151.26      | 174.12      |
| Ford          | 169.28      | 172.64      | 176.22      | Rush          | 162.73      | 174.78      | 175.20      |
| Franklin      | 145.31      | 150.14      | 151.07      | Russell       | 144.77      | 162.88      | 179.33      |
| Geary         | 144.28      | 150.61      | 156.67      | Saline        | 123.75      | 124.73      | 123.85      |
| Gove          | 123.78      | 144.16      | 159.15      | Scott         | 146.22      | 146.17      | 151.15      |
| Graham        | 133.13      | 157.70      | 170.39      | Sedgwick      | 120.47      | 122.80      | 120.63      |
| Grant         | 104.64      | 113.04      | 97.66       | Seward        | 146.20      | 160.07      | 154.11      |
| Gray          | 124.81      | 127.53      | 137.63      | Shawnee       | 150.94      | 151.36      | 150.11      |
| Greeley       | 188.10      | 191.05      | 195.03      | Sheridan      | 139.41      | 148.27      | 149.80      |
| Greenwood     | 161.34      | 164.03      | 167.99      | Sherman       | 132.12      | 127.90      | 137.82      |
| Hamilton      | 188.58      | 193.67      | 201.02      | Smith         | 221.47      | 211.64      | 207.94      |
| Harper        | 133.28      | 150.00      | 160.15      | Stafford      | 142.16      | 144.33      | 144.34      |
| Harvey        | 133.63      | 137.56      | 144.07      | Stanton       | 154.79      | 178.76      | 205.45      |
| Haskell       | 97.41       | 115.84      | 182.28      | Stevens       | 116.14      | 133.55      | 174.77      |
| Hodgeman      | 150.15      | 173.33      | 178.29      | Sumner        | 143.53      | 150.91      | 154.22      |
| Jackson       | 146.85      | 148.47      | 152.67      | Thomas        | 159.21      | 159.66      | 164.72      |
| Jefferson     | 143.54      | 146.79      | 147.73      | Trego         | 137.78      | 174.15      | 176.45      |
| Jewell        | 173.54      | 168.34      | 164.21      | Wabaunsee     | 148.12      | 147.39      | 146.63      |
| Johnson       | 119.15      | 122.04      | 122.25      | Wallace       | 156.79      | 158.95      | 155.32      |
| Kearny        | 111.34      | 139.06      | 182.89      | Washington    | 161.24      | 160.14      | 156.37      |
| Kingman       | 144.19      | 148.79      | 154.09      | Wichita       | 161.49      | 160.93      | 168.67      |
| Kiowa         | 126.38      | 130.81      | 142.16      | Wilson        | 128.41      | 123.85      | 130.15      |
| Labette       | 182.72      | 189.27      | 186.50      | Woodson       | 170.99      | 178.03      | 179.33      |
| Lane          | 153.96      | 162.88      | 184.46      | Wyandotte     | 171.03      | 175.36      | 172.76      |
| Leavenworth   | 127.50      | 128.88      | 129.82      |               |             |             |             |
| Lincoln       | 186.60      | 182.42      | 171.50      | Statewide     | 131.26      | 134.81      | 135.93      |
| Linn          | 123.00      | 119.77      | 123.09      |               |             |             |             |



### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2016

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 75 of this report.



## 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<br>Tax Year 2015 | Property Taxes<br>Tax Year 2016 | Percent<br>Change | County       | Property Taxes<br>Tax Year 2015 | Property Taxes<br>Tax Year 2016 | Percent<br>Change |
|-------------|---------------------------------|---------------------------------|-------------------|--------------|---------------------------------|---------------------------------|-------------------|
| Allen       | \$21,509,158                    | \$21,814,213                    | 1.4%              | Logan        | \$8,525,274                     | \$8,681,779                     | 1.8%              |
| Anderson    | \$13,303,733                    | \$14,956,443                    | 12.4%             | Lyon         | \$42,711,013                    | \$44,121,310                    | 3.3%              |
| Atchison    | \$21,779,109                    | \$21,780,377                    | 0.0%              | Marion       | \$19,086,490                    | \$19,895,256                    | 4.2%              |
| Barber      | \$16,765,496                    | \$15,868,117                    | -5.4%             | Marshall     | \$19,198,556                    | \$21,464,981                    | 11.8%             |
| Barton      | \$42,126,335                    | \$41,954,647                    | -0.4%             | McPherson    | \$47,134,477                    | \$48,885,432                    | 3.7%              |
| Bourbon     | \$16,887,774                    | \$17,660,259                    | 4.6%              | Meade        | \$12,851,650                    | \$14,418,779                    | 12.2%             |
| Brown       | \$17,934,964                    | \$17,962,946                    | 0.2%              | Miami        | \$46,132,779                    | \$48,315,822                    | 4.7%              |
| Butler      | \$97,489,919                    | \$102,568,692                   | 5.2%              | Mitchell     | \$12,842,221                    | \$14,100,396                    | 9.8%              |
| Chase       | \$6,077,790                     | \$6,311,546                     | 3.8%              | Montgomery   | \$47,677,654                    | \$53,330,214                    | 11.9%             |
| Chautauqua  | \$5,530,166                     | \$5,760,826                     | 4.2%              | Morris       | \$10,568,500                    | \$10,937,507                    | 3.5%              |
| Cherokee    | \$18,606,534                    | \$19,239,971                    | 3.4%              | Morton       | \$13,845,705                    | \$10,629,532                    | -23.2%            |
| Cheyenne    | \$7,300,663                     | \$7,300,832                     | 0.0%              | Nemaha       | \$16,850,445                    | \$18,007,531                    | 6.9%              |
| Clark       | \$8,234,497                     | \$8,091,682                     | -1.7%             | Neosho       | \$22,862,360                    | \$22,050,197                    | -3.6%             |
| Clay        | \$14,645,948                    | \$15,637,036                    | 6.8%              | Ness         | \$10,649,407                    | \$10,893,873                    | 2.3%              |
| Cloud       | \$16,432,132                    | \$17,516,586                    | 6.6%              | Norton       | \$9,237,550                     | \$9,871,217                     | 6.9%              |
| Coffey      | \$44,696,884                    | \$46,885,263                    | 4.9%              | Osage        | \$20,095,964                    | \$21,088,002                    | 4.9%              |
| Comanche    | \$5,979,280                     | \$5,623,608                     | -5.9%             | Osborne      | \$7,878,165                     | \$8,953,519                     | 13.6%             |
| Cowley      | \$40,580,777                    | \$41,320,956                    | 1.8%              | Ottawa       | \$11,794,517                    | \$12,458,534                    | 5.6%              |
| Crawford    | \$33,045,883                    | \$34,521,562                    | 4.5%              | Pawnee       | \$12,545,386                    | \$12,870,344                    | 2.6%              |
| Decatur     | \$6,726,227                     | \$7,758,493                     | 15.3%             | Phillips     | \$8,832,878                     | \$9,525,048                     | 7.8%              |
| Dickinson   | \$27,809,269                    | \$28,663,427                    | 3.1%              | Pottawatomie | \$47,747,613                    | \$50,693,370                    | 6.2%              |
| Doniphan    | \$14,378,973                    | \$15,103,516                    | 5.0%              | Pratt        | \$25,280,368                    | \$25,183,547                    | -0.4%             |
| Douglas     | \$157,932,515                   | \$163,455,270                   | 3.5%              | Rawlins      | \$6,162,393                     | \$7,306,267                     | 18.6%             |
| Edwards     | \$8,227,421                     | \$8,494,897                     | 3.3%              | Reno         | \$91,163,264                    | \$92,280,409                    | 1.2%              |
| Elk         | \$4,555,489                     | \$4,610,998                     | 1.2%              | Republic     | \$11,497,618                    | \$11,769,838                    | 2.4%              |
| Ellis       | \$40,007,261                    | \$38,786,149                    | -3.1%             | Rice         | \$19,029,852                    | \$19,688,932                    | 3.5%              |
| Ellsworth   | \$12,618,651                    | \$12,720,656                    | 0.8%              | Riley        | \$82,064,909                    | \$85,692,345                    | 4.4%              |
| Finney      | \$62,129,983                    | \$59,951,595                    | -3.5%             | Rooks        | \$11,621,558                    | \$12,250,651                    | 5.4%              |
| Ford        | \$50,201,807                    | \$51,056,948                    | 1.7%              | Rush         | \$7,887,057                     | \$8,068,333                     | 2.3%              |
| Franklin    | \$33,133,663                    | \$34,148,386                    | 3.1%              | Russell      | \$14,950,030                    | \$15,330,730                    | 2.5%              |
| Geary       | \$36,212,861                    | \$37,885,436                    | 4.6%              | Saline       | \$68,708,981                    | \$69,954,751                    | 1.8%              |
| Gove        | \$8,294,686                     | \$9,527,567                     | 14.9%             | Scott        | \$13,314,835                    | \$12,927,233                    | -2.9%             |
| Graham      | \$8,393,193                     | \$8,585,361                     | 2.3%              | Sedgwick     | \$541,538,424                   | \$546,648,750                   | 0.9%              |
| Grant       | \$21,241,026                    | \$14,002,620                    | -34.1%            | Seward       | \$36,704,712                    | \$39,015,763                    | 6.3%              |
| Gray        | \$11,519,388                    | \$12,763,398                    | 10.8%             | Shawnee      | \$238,048,140                   | \$239,946,703                   | 0.8%              |
| Greeley     | \$5,801,656                     | \$6,249,691                     | 7.7%              | Sheridan     | \$7,495,342                     | \$8,095,186                     | 8.0%              |
| Greenwood   | \$10,305,205                    | \$10,622,434                    | 3.1%              | Sherman      | \$10,758,956                    | \$12,112,527                    | 12.6%             |
| Hamilton    | \$8,254,011                     | \$7,809,444                     | -5.4%             | Smith        | \$9,587,221                     | \$10,236,776                    | 6.8%              |
| Harper      | \$18,625,767                    | \$16,679,474                    | -10.4%            | Stafford     | \$11,812,057                    | \$11,494,053                    | -2.7%             |
| Harvey      | \$39,805,605                    | \$42,478,311                    | 6.7%              | Stanton      | \$11,078,887                    | \$9,067,480                     | -18.2%            |
| Haskell     | \$14,299,623                    | \$16,544,370                    | 15.7%             | Stevens      | \$20,842,470                    | \$16,659,670                    | -20.1%            |
| Hodgeman    | \$7,077,512                     | \$7,008,507                     | -1.0%             | Sumner       | \$36,997,275                    | \$38,100,162                    | 3.0%              |
| Jackson     | \$15,425,971                    | \$16,495,366                    | 6.9%              | Thomas       | \$18,337,731                    | \$19,839,030                    | 8.2%              |
| Jefferson   | \$22,666,057                    | \$23,562,200                    | 4.0%              | Trego        | \$8,937,969                     | \$8,706,514                     | -2.6%             |
| Jewell      | \$8,313,192                     | \$8,794,869                     | 5.8%              | Wabaunsee    | \$11,777,182                    | \$12,097,018                    | 2.7%              |
| Johnson     | \$1,049,111,918                 | \$1,128,407,515                 | 7.6%              | Wallace      | \$6,843,297                     | \$7,330,930                     | 7.1%              |
| Kearny      | \$165,194,718                   | \$154,022,016                   | -6.8%             | Washington   | \$13,352,833                    | \$13,870,943                    | 3.9%              |
| Kingman     | \$16,462,911                    | \$15,904,943                    | -3.4%             | Wichita      | \$6,678,031                     | \$7,431,360                     | 11.3%             |
| Kiowa       | \$11,102,795                    | \$11,386,226                    | 2.6%              | Wilson       | \$12,757,688                    | \$12,596,414                    | -1.3%             |
| Labette     | \$24,160,792                    | \$23,947,911                    | -0.9%             | Woodson      | \$5,989,301                     | \$5,987,793                     | 0.0%              |
| Lane        | \$7,762,104                     | \$7,909,072                     | 1.9%              | Wyandotte    | \$207,449,808                   | \$209,906,493                   | 1.2%              |
| Leavenworth | \$77,229,031                    | \$80,018,369                    | 3.6%              |              |                                 |                                 |                   |
| Lincoln     | \$9,080,459                     | \$8,973,323                     | -1.2%             |              |                                 |                                 |                   |
| Linn        | \$26,991,389                    | \$27,492,936                    | 1.9%              | Total        | \$4,359,041,715                 | \$4,506,766,698                 | 3.4%              |

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

| <u>County</u> | 2015<br><u>Tax</u> | 2015<br><u>Valuation</u> | 2016<br><u>Tax</u> | 2016<br><u>Valuation</u> | Percent<br>Change<br><u>Tax</u> | Percent<br>Change<br><u>Valuation</u> |
|---------------|--------------------|--------------------------|--------------------|--------------------------|---------------------------------|---------------------------------------|
| Allen         | \$2,018,899        | \$13,429,961             | \$1,932,402        | \$13,542,359             | -4.3%                           | 0.8%                                  |
| Anderson      | \$1,139,120        | \$7,967,813              | \$1,083,156        | \$8,042,618              | -4.9%                           | 0.9%                                  |
| Atchison      | \$1,929,903        | \$15,123,796             | \$1,969,440        | \$15,471,225             | 2.0%                            | 2.3%                                  |
| Barber        | \$699,728          | \$7,155,993              | \$669,361          | \$6,773,676              | -4.3%                           | -5.3%                                 |
| Barton        | \$4,481,205        | \$32,671,597             | \$4,551,699        | \$32,036,839             | 1.6%                            | -1.9%                                 |
| Bourbon       | \$1,854,651        | \$12,285,784             | \$1,900,552        | \$12,642,699             | 2.5%                            | 2.9%                                  |
| Brown         | \$1,007,351        | \$10,294,006             | \$1,011,793        | \$10,570,230             | 0.4%                            | 2.7%                                  |
| Butler        | \$9,987,659        | \$77,108,110             | \$10,022,515       | \$78,363,347             | 0.3%                            | 1.6%                                  |
| Chase         | \$370,823          | \$3,235,067              | \$368,492          | \$3,120,703              | -0.6%                           | -3.5%                                 |
| Chautauqua    | \$571,806          | \$3,463,164              | \$568,210          | \$3,531,346              | -0.6%                           | 2.0%                                  |
| Cherokee      | \$1,946,590        | \$20,094,875             | \$1,993,790        | \$21,175,840             | 2.4%                            | 5.4%                                  |
| Cheyenne      | \$593,846          | \$4,203,449              | \$595,571          | \$4,223,963              | 0.3%                            | 0.5%                                  |
| Clark         | \$452,782          | \$2,889,927              | \$485,802          | \$2,922,083              | 7.3%                            | 1.1%                                  |
| Clay          | \$1,285,947        | \$9,316,293              | \$1,307,745        | \$9,486,932              | 1.7%                            | 1.8%                                  |
| Cloud         | \$1,436,610        | \$9,302,354              | \$1,432,816        | \$9,268,917              | -0.3%                           | -0.4%                                 |
| Coffey        | \$857,520          | \$12,895,538             | \$885,029          | \$12,842,142             | 3.2%                            | -0.4%                                 |
| Comanche      | \$284,464          | \$2,465,174              | \$297,475          | \$2,367,565              | 4.6%                            | -4.0%                                 |
| Cowley        | \$4,812,847        | \$32,354,840             | \$4,687,464        | \$33,324,778             | -2.6%                           | 3.0%                                  |
| Crawford      | \$4,006,167        | \$34,824,726             | \$4,121,330        | \$36,303,598             | 2.9%                            | 4.2%                                  |
| Decatur       | \$508,200          | \$3,610,432              | \$493,063          | \$3,676,421              | -3.0%                           | 1.8%                                  |
| Dickinson     | \$2,343,884        | \$21,141,511             | \$2,422,869        | \$21,118,852             | 3.4%                            | -0.1%                                 |
| Doniphan      | \$844,810          | \$8,407,738              | \$894,835          | \$8,528,081              | 5.9%                            | 1.4%                                  |
| Douglas       | \$11,827,438       | \$112,057,432            | \$12,627,228       | \$116,457,261            | 6.8%                            | 3.9%                                  |
| Edwards       | \$620,178          | \$4,269,816              | \$611,772          | \$4,199,629              | -1.4%                           | -1.6%                                 |
| Elk           | \$456,218          | \$2,758,653              | \$421,072          | \$2,650,075              | -7.7%                           | -3.9%                                 |
| Ellis         | \$3,032,710        | \$36,901,005             | \$3,014,018        | \$36,309,090             | -0.6%                           | -1.6%                                 |
| Ellsworth     | \$766,089          | \$6,880,192              | \$752,567          | \$6,983,343              | -1.8%                           | 1.5%                                  |
| Finney        | \$4,359,867        | \$41,262,004             | \$4,279,111        | \$42,031,192             | -1.9%                           | 1.9%                                  |
| Ford          | \$4,706,735        | \$30,929,139             | \$4,689,331        | \$31,413,199             | -0.4%                           | 1.6%                                  |
| Franklin      | \$3,359,713        | \$26,290,683             | \$3,486,096        | \$27,818,880             | 3.8%                            | 5.8%                                  |
| Geary         | \$2,762,870        | \$23,062,738             | \$2,951,607        | \$23,749,651             | 6.8%                            | 3.0%                                  |
| Gove          | \$487,413          | \$4,338,463              | \$464,505          | \$4,373,661              | -4.7%                           | 0.8%                                  |
| Graham        | \$388,433          | \$3,489,710              | \$387,459          | \$3,424,875              | -0.3%                           | -1.9%                                 |
| Grant         | \$837,333          | \$10,424,053             | \$905,487          | \$10,698,226             | 8.1%                            | 2.6%                                  |
| Gray          | \$1,033,338        | \$9,731,674              | \$1,046,888        | \$9,988,343              | 1.3%                            | 2.6%                                  |
| Greeley       | \$377,397          | \$2,238,710              | \$377,607          | \$2,246,310              | 0.1%                            | 0.3%                                  |
| Greenwood     | \$1,031,314        | \$7,197,752              | \$1,014,397        | \$7,176,950              | -1.6%                           | -0.3%                                 |
| Hamilton      | \$536,276          | \$3,113,285              | \$547,848          | \$3,249,742              | 2.2%                            | 4.4%                                  |
| Harper        | \$954,244          | \$7,570,846              | \$837,391          | \$7,392,152              | -12.2%                          | -2.4%                                 |
| Harvey        | \$4,132,500        | \$35,562,458             | \$4,081,827        | \$35,922,096             | -1.2%                           | 1.0%                                  |
| Haskell       | \$468,126          | \$5,982,368              | \$460,320          | \$5,946,518              | -1.7%                           | -0.6%                                 |
| Hodgeman      | \$377,015          | \$2,831,887              | \$359,221          | \$2,760,012              | -4.7%                           | -2.5%                                 |
| Jackson       | \$1,626,543        | \$12,943,782             | \$1,699,462        | \$13,397,099             | 4.5%                            | 3.5%                                  |
| Jefferson     | \$2,604,996        | \$21,118,568             | \$2,691,779        | \$21,788,549             | 3.3%                            | 3.2%                                  |
| Jewell        | \$655,629          | \$3,992,170              | \$603,961          | \$3,933,694              | -7.9%                           | -1.5%                                 |
| Johnson       | \$90,104,125       | \$896,326,571            | \$92,564,251       | \$933,587,337            | 2.7%                            | 4.2%                                  |
| Kearny        | \$584,633          | \$6,381,414              | \$564,457          | \$6,180,075              | -3.5%                           | -3.2%                                 |
| Kingman       | \$1,258,425        | \$10,077,797             | \$1,295,694        | \$10,433,071             | 3.0%                            | 3.5%                                  |
| Kiowa         | \$403,841          | \$3,729,835              | \$388,159          | \$3,648,967              | -3.9%                           | -2.2%                                 |
| Labette       | \$3,051,096        | \$18,265,229             | \$2,993,680        | \$18,397,393             | -1.9%                           | 0.7%                                  |
| Lane          | \$340,914          | \$2,880,657              | \$359,844          | \$2,686,130              | 5.6%                            | -6.8%                                 |
| Leavenworth   | \$9,215,703        | \$78,846,879             | \$9,073,169        | \$84,405,501             | -1.5%                           | 7.0%                                  |
| Lincoln       | \$508,966          | \$2,959,277              | \$492,401          | \$2,955,677              | -3.3%                           | -0.1%                                 |

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

| County       | 2015                | 2015                 | 2016                | 2016                 | Percent | Percent |
|--------------|---------------------|----------------------|---------------------|----------------------|---------|---------|
|              | Tax                 | Valuation            | Tax                 | Valuation            | Change  | Change  |
| Linn         | \$1,200,156         | \$11,633,586         | \$1,222,949         | \$11,873,748         | 1.9%    | 2.1%    |
| Logan        | \$464,735           | \$4,247,799          | \$466,839           | \$4,343,619          | 0.5%    | 2.3%    |
| Lyon         | \$3,604,476         | \$29,820,708         | \$3,585,218         | \$30,941,201         | -0.5%   | 3.8%    |
| Marion       | \$1,642,559         | \$12,032,081         | \$1,626,313         | \$12,107,928         | -1.0%   | 0.6%    |
| Marshall     | \$1,498,248         | \$12,604,414         | \$1,444,885         | \$12,664,433         | -3.6%   | 0.5%    |
| McPherson    | \$3,589,651         | \$35,555,757         | \$3,599,242         | \$35,655,479         | 0.3%    | 0.3%    |
| Meade        | \$650,521           | \$6,005,998          | \$608,040           | \$5,854,311          | -6.5%   | -2.5%   |
| Miami        | \$4,567,699         | \$42,346,839         | \$4,698,980         | \$44,024,732         | 2.9%    | 4.0%    |
| Mitchell     | \$1,363,554         | \$8,662,760          | \$1,331,442         | \$8,456,884          | -2.4%   | -2.4%   |
| Montgomery   | \$3,779,193         | \$29,095,338         | \$3,867,339         | \$29,743,363         | 2.3%    | 2.2%    |
| Morris       | \$785,555           | \$6,126,946          | \$798,464           | \$6,165,128          | 1.6%    | 0.6%    |
| Morton       | \$400,695           | \$4,328,372          | \$337,464           | \$4,111,453          | -15.8%  | -5.0%   |
| Nemaha       | \$1,332,806         | \$13,439,476         | \$1,391,439         | \$13,621,119         | 4.4%    | 1.4%    |
| Neosho       | \$2,553,598         | \$15,836,554         | \$2,554,509         | \$16,104,076         | 0.0%    | 1.7%    |
| Ness         | \$532,993           | \$5,128,734          | \$505,842           | \$4,850,300          | -5.1%   | -5.4%   |
| Norton       | \$863,127           | \$5,666,650          | \$797,172           | \$5,712,408          | -7.6%   | 0.8%    |
| Osage        | \$2,221,802         | \$16,615,577         | \$2,195,601         | \$17,065,804         | -1.2%   | 2.7%    |
| Osborne      | \$655,492           | \$4,379,077          | \$664,823           | \$4,394,252          | 1.4%    | 0.3%    |
| Ottawa       | \$988,163           | \$6,700,537          | \$1,055,843         | \$6,862,815          | 6.8%    | 2.4%    |
| Pawnee       | \$1,017,350         | \$6,893,743          | \$990,452           | \$7,051,532          | -2.6%   | 2.3%    |
| Phillips     | \$922,159           | \$5,960,840          | \$854,529           | \$6,088,162          | -7.3%   | 2.1%    |
| Pottawatomie | \$2,029,262         | \$28,303,702         | \$2,117,789         | \$30,179,106         | 4.4%    | 6.6%    |
| Pratt        | \$1,640,931         | \$11,524,928         | \$1,513,214         | \$11,308,333         | -7.8%   | -1.9%   |
| Rawlins      | \$581,482           | \$4,053,950          | \$384,329           | \$4,020,893          | -33.9%  | -0.8%   |
| Reno         | \$9,002,304         | \$64,506,756         | \$8,781,258         | \$64,135,643         | -2.5%   | -0.6%   |
| Republic     | \$948,515           | \$5,879,642          | \$946,014           | \$5,842,192          | -0.3%   | -0.6%   |
| Rice         | \$1,377,440         | \$11,550,280         | \$1,245,318         | \$10,556,585         | -9.6%   | -8.6%   |
| Riley        | \$5,645,894         | \$51,860,476         | \$5,844,432         | \$53,490,563         | 3.5%    | 3.1%    |
| Rooks        | \$740,264           | \$6,560,060          | \$748,018           | \$6,349,145          | 1.0%    | -3.2%   |
| Rush         | \$528,188           | \$3,726,467          | \$519,356           | \$3,638,701          | -1.7%   | -2.4%   |
| Russell      | \$1,209,631         | \$9,175,477          | \$1,119,081         | \$8,969,005          | -7.5%   | -2.3%   |
| Saline       | \$6,476,139         | \$61,900,356         | \$6,599,137         | \$63,606,143         | 1.9%    | 2.8%    |
| Scott        | \$1,001,174         | \$7,950,184          | \$1,011,005         | \$8,009,987          | 1.0%    | 0.8%    |
| Sedgwick     | \$58,518,853        | \$567,864,902        | \$58,673,777        | \$583,973,006        | 0.3%    | 2.8%    |
| Seward       | \$2,583,375         | \$22,693,434         | \$2,808,928         | \$22,257,931         | 8.7%    | -1.9%   |
| Shawnee      | \$23,810,482        | \$178,946,804        | \$24,268,840        | \$185,343,209        | 1.9%    | 3.6%    |
| Sheridan     | \$649,480           | \$4,659,475          | \$551,777           | \$4,620,931          | -15.0%  | -0.8%   |
| Sherman      | \$911,292           | \$7,823,052          | \$876,895           | \$7,820,828          | -3.8%   | 0.0%    |
| Smith        | \$851,321           | \$4,192,773          | \$829,920           | \$4,119,268          | -2.5%   | -1.8%   |
| Stafford     | \$658,839           | \$5,290,052          | \$648,671           | \$5,309,926          | -1.5%   | 0.4%    |
| Stanton      | \$547,784           | \$3,951,465          | \$521,958           | \$3,872,263          | -4.7%   | -2.0%   |
| Stevens      | \$758,933           | \$8,483,492          | \$793,828           | \$8,257,427          | 4.6%    | -2.7%   |
| Sumner       | \$3,026,870         | \$24,467,466         | \$3,035,524         | \$24,572,576         | 0.3%    | 0.4%    |
| Thomas       | \$1,508,918         | \$10,921,922         | \$1,553,637         | \$11,160,225         | 3.0%    | 2.2%    |
| Trego        | \$519,433           | \$4,003,891          | \$457,393           | \$3,883,484          | -11.9%  | -3.0%   |
| Wabaunsee    | \$981,014           | \$7,616,502          | \$1,030,623         | \$8,044,454          | 5.1%    | 5.6%    |
| Wallace      | \$319,411           | \$2,344,764          | \$315,891           | \$2,309,297          | -1.1%   | -1.5%   |
| Washington   | \$966,485           | \$6,654,831          | \$946,812           | \$6,703,562          | -2.0%   | 0.7%    |
| Wichita      | \$503,031           | \$3,603,805          | \$503,435           | \$3,557,999          | 0.1%    | -1.3%   |
| Wilson       | \$1,048,087         | \$9,641,218          | \$1,036,551         | \$9,561,308          | -1.1%   | -0.8%   |
| Woodson      | \$563,079           | \$3,751,728          | \$532,527           | \$3,526,925          | -5.4%   | -6.0%   |
| Wyandotte    | <u>\$20,184,175</u> | <u>\$126,395,984</u> | <u>\$20,398,563</u> | <u>\$135,062,201</u> | 1.1%    | 6.9%    |
| Total        | \$381,031,506       | \$3,332,038,819      | \$384,949,905       | \$3,427,294,775      | 1.0%    | 2.9%    |

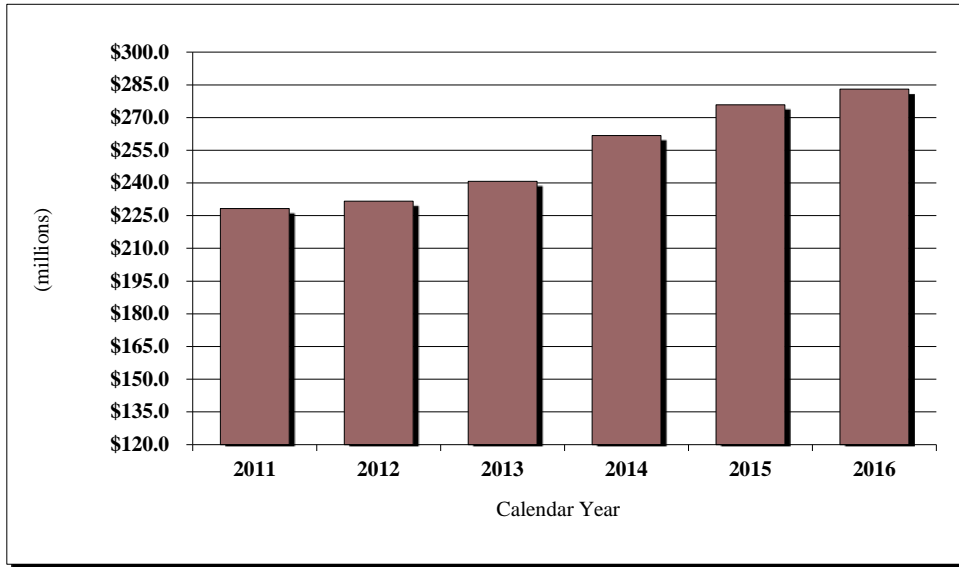
## Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2016

| Vehicle Registration Fees *  |                         | Vehicle Registration Fees (cont.) * |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
|--|-------------------------|-------------------------------------|--------------|---------|-----------------|---------|-----------------|---------|---------------|---------|----------------------|--|----------------------------------|--|-----|---------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|------------|-----|------------|-----|------------|-----|------------|-------|------------|--|--|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|------------|-------|------------|-------------------------------|--|-----|---------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|-----|----------|------|----------|-----------------|-------------------|----------------|---------|---------------|------------------|--|------------------------------|---------|--------------------|---------|--------------------|---------|---------------------|--------|-----------|--|----|---------|-----|---------|-----------|---------|-------------------|---------|--------------------|---------|------------------|---------|-----------------------|---------|---------------|-----------------------|------------------|---------|----------------|--------------|-----------------------|--------------|----------|--------------|--------------|--------------|---------|--------------|-------------------------|--------|--------------------------|------|----------------|------|-------------|--------------|----------|--------------|----------------------------|--------------|-------------------------------------|--------------|---------------------|--------------|-----------------------|--------------|-----------------|--------------|--------------|--------------|-------------|---------|-------------|---------|------------------------|----------|------------------------|----------|-------------------------|---------|-------------------------|---------|---------------------------------------|--------|---|--------|--|--------|-------------------|--|---------|---------|--------|------------------|--------------------|------------------|---------------------|---------|-------------------|--------|----------------------|--------|----------------------------|--|-----------|----------------------|---------|----------------------|---------|-------------------------|---------------------|---------|-----------------------|---------|------------------------|--------|----------------------|----------------|-------------|---------|---------------------|---------|--|---------|------|--------|---------------------------------|--------|-------|--------|----------|---------|---------|--------|
| <table border="0" style="width: 100%;"> <tr> <td colspan="2">Automobiles</td> </tr> <tr> <td style="padding-left: 20px;">0 - 3000 lbs</td> <td style="text-align: right;">\$30.00</td> </tr> <tr> <td style="padding-left: 20px;">3001 - 3999 lbs</td> <td style="text-align: right;">\$30.00</td> </tr> <tr> <td style="padding-left: 20px;">4000 - 4500 lbs</td> <td style="text-align: right;">\$30.00</td> </tr> <tr> <td style="padding-left: 20px;">over 4500 lbs</td> <td style="text-align: right;">\$40.00</td> </tr> <tr> <td colspan="2">County Registrations</td> </tr> <tr> <td colspan="2">Regular Truck - gross weight to:</td> </tr> <tr> <td style="padding-left: 20px;">12M</td> <td style="text-align: right;">\$40.00</td> </tr> <tr> <td style="padding-left: 20px;">16M</td> <td style="text-align: right;">\$202.00</td> </tr> <tr> <td style="padding-left: 20px;">20M</td> <td style="text-align: right;">\$232.00</td> </tr> <tr> <td style="padding-left: 20px;">24M</td> <td style="text-align: right;">\$297.00</td> </tr> <tr> <td style="padding-left: 20px;">26M</td> <td style="text-align: right;">\$412.00</td> </tr> <tr> <td style="padding-left: 20px;">30M</td> <td style="text-align: right;">\$412.00</td> </tr> <tr> <td style="padding-left: 20px;">36M</td> <td style="text-align: right;">\$475.00</td> </tr> <tr> <td style="padding-left: 20px;">42M</td> <td style="text-align: right;">\$575.00</td> </tr> <tr> <td style="padding-left: 20px;">48M</td> <td style="text-align: right;">\$705.00</td> </tr> <tr> <td style="padding-left: 20px;">54M</td> <td style="text-align: right;">\$905.00</td> </tr> <tr> <td style="padding-left: 20px;">60M</td> <td style="text-align: right;">\$1,145.00</td> </tr> <tr> <td style="padding-left: 20px;">66M</td> <td style="text-align: right;">\$1,345.00</td> </tr> <tr> <td style="padding-left: 20px;">74M</td> <td style="text-align: right;">\$1,670.00</td> </tr> <tr> <td style="padding-left: 20px;">80M</td> <td style="text-align: right;">\$1,870.00</td> </tr> <tr> <td style="padding-left: 20px;">85.5M</td> <td style="text-align: right;">\$2,070.00</td> </tr> <tr> <td colspan="2">Local, 6000 Mile &amp; Custom Harvest Trucks to:</td> </tr> <tr> <td style="padding-left: 20px;">16M</td> <td style="text-align: right;">\$162.00</td> </tr> <tr> <td style="padding-left: 20px;">20M</td> <td style="text-align: right;">\$202.00</td> </tr> <tr> <td style="padding-left: 20px;">24M</td> <td style="text-align: right;">\$232.00</td> </tr> <tr> <td style="padding-left: 20px;">26M</td> <td style="text-align: right;">\$277.00</td> </tr> <tr> <td style="padding-left: 20px;">30M</td> <td style="text-align: right;">\$277.00</td> </tr> <tr> <td style="padding-left: 20px;">36M</td> <td style="text-align: right;">\$315.00</td> </tr> <tr> <td style="padding-left: 20px;">42M</td> <td style="text-align: right;">\$345.00</td> </tr> <tr> <td style="padding-left: 20px;">48M</td> <td style="text-align: right;">\$415.00</td> </tr> <tr> <td style="padding-left: 20px;">54M</td> <td style="text-align: right;">\$515.00</td> </tr> <tr> <td style="padding-left: 20px;">60M</td> <td style="text-align: right;">\$615.00</td> </tr> <tr> <td style="padding-left: 20px;">66M</td> <td style="text-align: right;">\$715.00</td> </tr> <tr> <td style="padding-left: 20px;">74M</td> <td style="text-align: right;">\$895.00</td> </tr> <tr> <td style="padding-left: 20px;">80M</td> <td style="text-align: right;">\$1,025.00</td> </tr> <tr> <td style="padding-left: 20px;">85.5M</td> <td style="text-align: right;">\$1,145.00</td> </tr> <tr> <td colspan="2">Farm Truck - gross weight to:</td> </tr> <tr> <td style="padding-left: 20px;">16M</td> <td style="text-align: right;">\$57.00</td> </tr> <tr> <td style="padding-left: 20px;">20M</td> <td style="text-align: right;">\$142.00</td> </tr> <tr> <td style="padding-left: 20px;">24M</td> <td style="text-align: right;">\$152.00</td> </tr> <tr> <td style="padding-left: 20px;">26M</td> <td style="text-align: right;">\$172.00</td> </tr> <tr> <td style="padding-left: 20px;">36M</td> <td style="text-align: right;">\$172.00</td> </tr> <tr> <td style="padding-left: 20px;">54M</td> <td style="text-align: right;">\$175.00</td> </tr> <tr> <td style="padding-left: 20px;">60M</td> <td style="text-align: right;">\$325.00</td> </tr> <tr> <td style="padding-left: 20px;">66M</td> <td style="text-align: right;">\$505.00</td> </tr> <tr> <td style="padding-left: 20px;">&gt;66M</td> <td style="text-align: right;">\$745.00</td> </tr> <tr> <td style="padding-left: 20px;">County Qtrr Pay</td> <td style="text-align: right;">1/4 of annual fee</td> </tr> <tr> <td style="padding-left: 20px;">County 72 Hour</td> <td style="text-align: right;">\$26.00</td> </tr> <tr> <td style="padding-left: 20px;">County 30 Day</td> <td style="text-align: right;">varies by weight</td> </tr> </table> | Automobiles             |                                     | 0 - 3000 lbs | \$30.00 | 3001 - 3999 lbs | \$30.00 | 4000 - 4500 lbs | \$30.00 | over 4500 lbs | \$40.00 | County Registrations |  | Regular Truck - gross weight to: |  | 12M | \$40.00 | 16M | \$202.00 | 20M | \$232.00 | 24M | \$297.00 | 26M | \$412.00 | 30M | \$412.00 | 36M | \$475.00 | 42M | \$575.00 | 48M | \$705.00 | 54M | \$905.00 | 60M | \$1,145.00 | 66M | \$1,345.00 | 74M | \$1,670.00 | 80M | \$1,870.00 | 85.5M | \$2,070.00 | Local, 6000 Mile & Custom Harvest Trucks to: |  | 16M | \$162.00 | 20M | \$202.00 | 24M | \$232.00 | 26M | \$277.00 | 30M | \$277.00 | 36M | \$315.00 | 42M | \$345.00 | 48M | \$415.00 | 54M | \$515.00 | 60M | \$615.00 | 66M | \$715.00 | 74M | \$895.00 | 80M | \$1,025.00 | 85.5M | \$1,145.00 | Farm Truck - gross weight to: |  | 16M | \$57.00 | 20M | \$142.00 | 24M | \$152.00 | 26M | \$172.00 | 36M | \$172.00 | 54M | \$175.00 | 60M | \$325.00 | 66M | \$505.00 | >66M | \$745.00 | County Qtrr Pay | 1/4 of annual fee | County 72 Hour | \$26.00 | County 30 Day | varies by weight | <table border="0" style="width: 100%;"> <tr> <td style="padding-left: 20px;">Urban Buses: 8-30 passengers</td> <td style="text-align: right;">\$35.00</td> </tr> <tr> <td style="padding-left: 40px;">31 - 39 passengers</td> <td style="text-align: right;">\$50.00</td> </tr> <tr> <td style="padding-left: 40px;">over 39 passengers</td> <td style="text-align: right;">\$80.00</td> </tr> <tr> <td style="padding-left: 20px;">Transit Authorities</td> <td style="text-align: right;">\$2.00</td> </tr> <tr> <td colspan="2">Trailers:</td> </tr> <tr> <td style="padding-left: 40px;">8M</td> <td style="text-align: right;">\$35.00</td> </tr> <tr> <td style="padding-left: 40px;">12M</td> <td style="text-align: right;">\$45.00</td> </tr> <tr> <td style="padding-left: 40px;">Over 12 M</td> <td style="text-align: right;">\$55.00</td> </tr> <tr> <td style="padding-left: 20px;">Drive-Away, first</td> <td style="text-align: right;">\$64.00</td> </tr> <tr> <td style="padding-left: 20px;">Drive-Away, others</td> <td style="text-align: right;">\$38.00</td> </tr> <tr> <td style="padding-left: 20px;">Antique, Regular</td> <td style="text-align: right;">\$40.00</td> </tr> <tr> <td style="padding-left: 20px;">Antique, Personalized</td> <td style="text-align: right;">\$40.00</td> </tr> <tr> <td style="padding-left: 20px;">Amateur Radio</td> <td style="text-align: right;">\$1.00 + standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Special Interest</td> <td style="text-align: right;">\$26.00</td> </tr> <tr> <td style="padding-left: 20px;">National Guard</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Pearl Harbor Survivor</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Disabled</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Purple Heart</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Veteran</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Educational Institution</td> <td style="text-align: right;">varies</td> </tr> <tr> <td style="padding-left: 20px;">Disabled Veteran, Ex-POW</td> <td style="text-align: right;">free</td> </tr> <tr> <td style="padding-left: 20px;">Medal of Honor</td> <td style="text-align: right;">free</td> </tr> <tr> <td style="padding-left: 20px;">Firefighter</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Veterans</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Emergency Medical Services</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Breast Cancer Research and Outreach</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Support Kansas Arts</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Boy Scouts of America</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Vietnam Veteran</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Pet Friendly</td> <td style="text-align: right;">standard fee</td> </tr> <tr> <td style="padding-left: 20px;">Motorcycles</td> <td style="text-align: right;">\$16.00</td> </tr> <tr> <td style="padding-left: 20px;">Motor Bikes</td> <td style="text-align: right;">\$11.00</td> </tr> <tr> <td style="padding-left: 20px;">Dealer, full-privilege</td> <td style="text-align: right;">\$350.00</td> </tr> <tr> <td style="padding-left: 20px;">Dealer, regular, first</td> <td style="text-align: right;">\$275.00</td> </tr> <tr> <td style="padding-left: 20px;">Dealer, regular, others</td> <td style="text-align: right;">\$25.00</td> </tr> <tr> <td style="padding-left: 20px;">Personalized (one-time)</td> <td style="text-align: right;">\$40.00</td> </tr> <tr> <td style="padding-left: 20px;">Highway Patrol and Training Surcharge</td> <td style="text-align: right;">\$2.00</td> </tr> <tr> <td style="padding-left: 20px;">Law Enforcement Training Center Surcharge</td> <td style="text-align: right;">\$1.25</td> </tr> <tr> <td style="padding-left: 20px;">Division of Vehicles Modernization Surcharge</td> <td style="text-align: right;">\$4.00</td> </tr> <tr> <td colspan="2"><b>Interstate</b></td> </tr> <tr> <td style="padding-left: 20px;">72 Hour</td> <td style="text-align: right;">\$26.00</td> </tr> <tr> <td style="padding-left: 20px;">30 Day</td> <td style="text-align: right;">varies by weight</td> </tr> <tr> <td style="padding-left: 20px;">Apportioned &amp; Qtrr</td> <td style="text-align: right;">varies by weight</td> </tr> <tr> <td style="padding-left: 20px;">Job Hunter's Permit</td> <td style="text-align: right;">\$26.00</td> </tr> <tr> <td style="padding-left: 20px;">Modified Cab Card</td> <td style="text-align: right;">\$1.00</td> </tr> <tr> <td style="padding-left: 20px;">Replacement Cab Card</td> <td style="text-align: right;">\$3.00</td> </tr> <tr> <td colspan="2"><b>Driver License Fees</b></td> </tr> <tr> <td style="padding-left: 20px;">Class A/B</td> <td style="text-align: right;">\$24 (varies by age)</td> </tr> <tr> <td style="padding-left: 20px;">Class C</td> <td style="text-align: right;">\$18 (varies by age)</td> </tr> <tr> <td style="padding-left: 20px;">Class M</td> <td style="text-align: right;">\$12.50 (varies by age)</td> </tr> <tr> <td style="padding-left: 20px;">CDL Class A, B or C</td> <td style="text-align: right;">\$18.00</td> </tr> <tr> <td style="padding-left: 20px;">CDL Endorsements/each</td> <td style="text-align: right;">\$10.00</td> </tr> <tr> <td style="padding-left: 20px;">CDL Instruction Permit</td> <td style="text-align: right;">\$5.00</td> </tr> <tr> <td style="padding-left: 20px;">Instructional Permit</td> <td style="text-align: right;">varies by type</td> </tr> <tr> <td style="padding-left: 20px;">Farm Permit</td> <td style="text-align: right;">\$12.00</td> </tr> <tr> <td style="padding-left: 20px;">Identification Card</td> <td style="text-align: right;">\$14.00</td> </tr> <tr> <td style="padding-left: 20px;">Senior (age 65 and over)/<br/>Handicapped ID Card</td> <td style="text-align: right;">\$10.00</td> </tr> <tr> <td style="padding-left: 20px;">Exam</td> <td style="text-align: right;">\$3.00</td> </tr> <tr> <td style="padding-left: 20px;">Re-Exam on original application</td> <td style="text-align: right;">\$1.50</td> </tr> <tr> <td style="padding-left: 20px;">Photo</td> <td style="text-align: right;">\$8.00</td> </tr> <tr> <td style="padding-left: 20px;">DUI Exam</td> <td style="text-align: right;">\$25.00</td> </tr> <tr> <td style="padding-left: 20px;">Penalty</td> <td style="text-align: right;">\$1.00</td> </tr> </table> | Urban Buses: 8-30 passengers | \$35.00 | 31 - 39 passengers | \$50.00 | over 39 passengers | \$80.00 | Transit Authorities | \$2.00 | Trailers: |  | 8M | \$35.00 | 12M | \$45.00 | Over 12 M | \$55.00 | Drive-Away, first | \$64.00 | Drive-Away, others | \$38.00 | Antique, Regular | \$40.00 | Antique, Personalized | \$40.00 | Amateur Radio | \$1.00 + standard fee | Special Interest | \$26.00 | National Guard | standard fee | Pearl Harbor Survivor | standard fee | Disabled | standard fee | Purple Heart | standard fee | Veteran | standard fee | Educational Institution | varies | Disabled Veteran, Ex-POW | free | Medal of Honor | free | Firefighter | standard fee | Veterans | standard fee | Emergency Medical Services | standard fee | Breast Cancer Research and Outreach | standard fee | Support Kansas Arts | standard fee | Boy Scouts of America | standard fee | Vietnam Veteran | standard fee | Pet Friendly | standard fee | Motorcycles | \$16.00 | Motor Bikes | \$11.00 | Dealer, full-privilege | \$350.00 | Dealer, regular, first | \$275.00 | Dealer, regular, others | \$25.00 | Personalized (one-time) | \$40.00 | Highway Patrol and Training Surcharge | \$2.00 | Law Enforcement Training Center Surcharge | \$1.25 | Division of Vehicles Modernization Surcharge | \$4.00 | <b>Interstate</b> |  | 72 Hour | \$26.00 | 30 Day | varies by weight | Apportioned & Qtrr | varies by weight | Job Hunter's Permit | \$26.00 | Modified Cab Card | \$1.00 | Replacement Cab Card | \$3.00 | <b>Driver License Fees</b> |  | Class A/B | \$24 (varies by age) | Class C | \$18 (varies by age) | Class M | \$12.50 (varies by age) | CDL Class A, B or C | \$18.00 | 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)/<br>Handicapped ID Card | \$10.00 | Exam | \$3.00 | Re-Exam on original application | \$1.50 | Photo | \$8.00 | DUI Exam | \$25.00 | Penalty | \$1.00 |
| Automobiles  |                         |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 0 - 3000 lbs   | \$30.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 3001 - 3999 lbs  | \$30.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 4000 - 4500 lbs  | \$30.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| over 4500 lbs  | \$40.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| County Registrations   |                         |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Regular Truck - gross weight to:   |                         |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 12M  | \$40.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 16M  | \$202.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 20M  | \$232.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 24M  | \$297.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 26M  | \$412.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 30M  | \$412.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 36M  | \$475.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 42M  | \$575.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 48M  | \$705.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 54M  | \$905.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 60M  | \$1,145.00              |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 66M  | \$1,345.00              |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 74M  | \$1,670.00              |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 80M  | \$1,870.00              |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 85.5M  | \$2,070.00              |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Local, 6000 Mile & Custom Harvest Trucks to:   |                         |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 16M  | \$162.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 20M  | \$202.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 24M  | \$232.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 26M  | \$277.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 30M  | \$277.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 36M  | \$315.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 42M  | \$345.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 48M  | \$415.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 54M  | \$515.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 60M  | \$615.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 66M  | \$715.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 74M  | \$895.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 80M  | \$1,025.00              |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 85.5M  | \$1,145.00              |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Farm Truck - gross weight to:  |                         |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 16M  | \$57.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 20M  | \$142.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 24M  | \$152.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 26M  | \$172.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 36M  | \$172.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 54M  | \$175.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 60M  | \$325.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 66M  | \$505.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| >66M   | \$745.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| County Qtrr Pay  | 1/4 of annual fee       |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| County 72 Hour   | \$26.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| County 30 Day  | varies by weight        |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Urban Buses: 8-30 passengers   | \$35.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 31 - 39 passengers   | \$50.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| over 39 passengers   | \$80.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Transit Authorities  | \$2.00                  |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Trailers:  |                         |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 8M   | \$35.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 12M  | \$45.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Over 12 M  | \$55.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Drive-Away, first  | \$64.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Drive-Away, others   | \$38.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Antique, Regular   | \$40.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Antique, Personalized  | \$40.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Amateur Radio  | \$1.00 + standard fee   |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Special Interest   | \$26.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| National Guard   | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Pearl Harbor Survivor  | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Disabled   | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Purple Heart   | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Veteran  | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Educational Institution  | varies                  |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Disabled Veteran, Ex-POW   | free                    |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Medal of Honor   | free                    |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Firefighter  | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Veterans   | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Emergency Medical Services   | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Breast Cancer Research and Outreach  | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Support Kansas Arts  | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Boy Scouts of America  | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Vietnam Veteran  | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Pet Friendly   | standard fee            |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Motorcycles  | \$16.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Motor Bikes  | \$11.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Dealer, full-privilege   | \$350.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Dealer, regular, first   | \$275.00                |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Dealer, regular, others  | \$25.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Personalized (one-time)  | \$40.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Highway Patrol and Training Surcharge  | \$2.00                  |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Law Enforcement Training Center Surcharge  | \$1.25                  |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Division of Vehicles Modernization Surcharge   | \$4.00                  |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| <b>Interstate</b>  |                         |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 72 Hour  | \$26.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 30 Day   | varies by weight        |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Apportioned & Qtrr   | varies by weight        |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Job Hunter's Permit  | \$26.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Modified Cab Card  | \$1.00                  |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Replacement Cab Card   | \$3.00                  |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| <b>Driver License Fees</b>   |                         |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Class A/B  | \$24 (varies by age)    |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Class C  | \$18 (varies by age)    |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| Class M  | \$12.50 (varies by age) |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| CDL Class A, B or C  | \$18.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 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)/<br>Handicapped ID Card   | \$10.00                 |                                     |              |         |                 |         |                 |         |               |         |                      |  |                                  |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |     |            |     |            |     |            |       |            |  |  |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |          |     |            |       |            |                               |  |     |         |     |          |     |          |     |          |     |          |     |          |     |          |     |          |      |          |                 |                   |                |         |               |                  |  |                              |         |                    |         |                    |         |                     |        |           |  |    |         |     |         |           |         |                   |         |                    |         |                  |         |                       |         |               |                       |                  |         |                |              |                       |              |          |              |              |              |         |              |                         |        |                          |      |                |      |             |              |          |              |                            |              |                                     |              |                     |              |                       |              |                 |              |              |              |             |         |             |         |                        |          |                        |          |                         |         |                         |         |                                       |        |   |        |  |        |                   |  |         |         |        |                  |                    |                  |                     |         |                   |        |                      |        |                            |  |           |                      |         |                      |         |                         |                     |         |                       |         |                        |        |                      |                |             |         |                     |         |  |         |      |        |                                 |        |       |        |          |         |         |        |
| 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> |
|----------------------|-------------------------|-----------------------|
| 2011                 | \$228,219,694           | 0.6%                  |
| 2012                 | \$231,632,618           | 1.5%                  |
| 2013                 | \$240,780,737           | 3.9%                  |
| 2014                 | \$261,688,438           | 8.7%                  |
| 2015                 | \$275,889,488           | 5.4%                  |
| 2016                 | \$282,977,349           | 2.6%                  |

## Vehicle Revenue Collections Calendar Year 2016

### Vehicle Revenue Collections by Source by Calendar Year

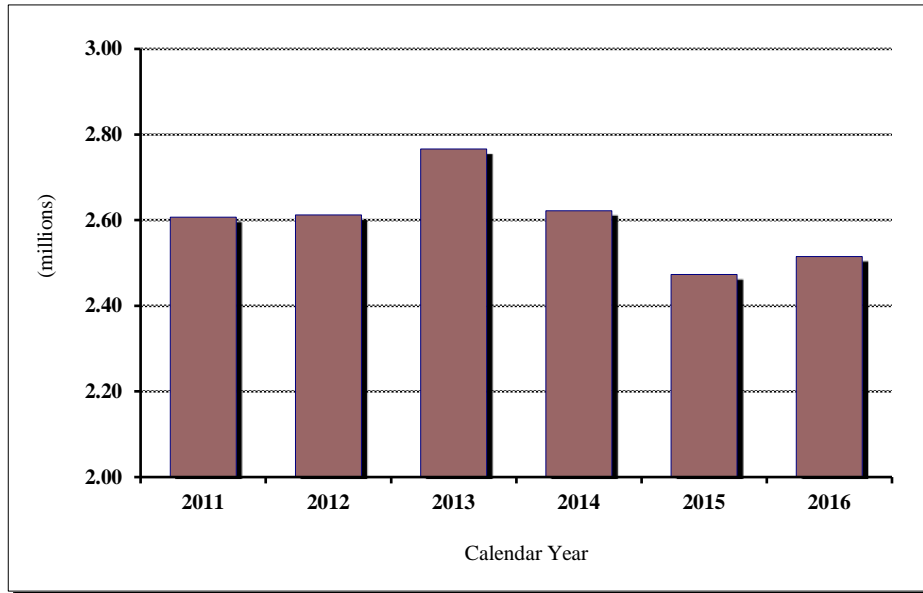
| <u>Source</u>            | <u>CY 2016<br/>Collection</u> | <u>Percent<br/>Total</u> |
|--------------------------|-------------------------------|--------------------------|
| Titles and Registration  | \$183,086,785                 | 64.7%                    |
| Interstate Apportioned   | \$78,392,931                  | 27.7%                    |
| Driver License           | \$20,677,128                  | 7.3%                     |
| Motor Carrier Inspection | \$808,029                     | 0.3%                     |
| Dealer Fines             | <u>\$12,476</u>               | 0.0%                     |
| Total                    | \$282,977,349                 | 100.0%                   |

### Vehicle Revenue Collections by Distribution by Calendar Year

| <u>Funds</u>      | <u>CY 2016<br/>Collection</u> | <u>Percent<br/>Total</u> |
|-------------------|-------------------------------|--------------------------|
| State Highway     | \$217,055,404                 | 76.7%                    |
| County Funds      | \$23,308,630                  | 8.2%                     |
| Driver Safety     | \$2,973,991                   | 1.1%                     |
| Refunds           | \$219,909                     | 0.1%                     |
| Motorcycle Safety | \$117,343                     | 0.04%                    |
| Other             | \$39,302,072                  | 13.89%                   |
| Total             | \$282,977,349                 | 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> |
|----------------------|-------------------------------------|-----------------------|
| 2011                 | 2,606,858                           | 0.3%                  |
| 2012                 | 2,612,541                           | 0.2%                  |
| 2013                 | 2,766,164                           | 5.9%                  |
| 2014                 | 2,622,107                           | -5.2%                 |
| 2015                 | 2,472,862                           | -5.7%                 |
| 2016                 | 2,515,387                           | 1.7%                  |



## Motor Vehicle Registrations by Type, Calendar Years 2015 and 2016

### Vehicle Registration by Type and Percent Change

| <u>Vehicle Type</u> | Calendar<br>Year<br><u>2015</u> | Calendar<br>Year<br><u>2016</u> | Percent<br>Change |
|---------------------|---------------------------------|---------------------------------|-------------------|
| Automobiles         | 1,526,676                       | 1,559,493                       | 2.1%              |
| Trucks              | 716,465                         | 726,781                         | 1.4%              |
| Trailers            | 126,292                         | 125,887                         | -0.3%             |
| Motorcycles         | 90,141                          | 90,175                          | 0.0%              |
| Motorized Bicycles  | 5,924                           | 5,503                           | -7.1%             |
| RV <sup>1</sup>     | <u>7,364</u>                    | <u>7,548</u>                    | 2.5%              |
| Total               | 2,472,862                       | 2,515,387                       | 1.7%              |

### Vehicle Registration by Type and Percent Total

| <u>Vehicle Type</u> | Percent<br>Total<br><u>2015</u> | Percent<br>Total<br><u>2016</u> |
|---------------------|---------------------------------|---------------------------------|
| Automobiles         | 61.74%                          | 62.00%                          |
| Trucks              | 28.97%                          | 28.89%                          |
| Trailers            | 5.11%                           | 5.00%                           |
| Motorcycles         | 3.65%                           | 3.58%                           |
| Motorized Bicycles  | 0.24%                           | 0.22%                           |
| RV <sup>1</sup>     | 0.30%                           | 0.30%                           |
| Total               | 100.00%                         | 100.00%                         |

*Notes:*

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

## Motor Vehicle Registrations by County, Calendar Year 2016

| <u>County</u> | <u>Auto</u> | <u>Truck &amp; Bus</u> | <u>Trailer</u> | <u>Motor<br/>Cycle</u> | <u>Motor<br/>Bike</u> | <u>RV</u> | <u>Total</u> |
|---------------|-------------|------------------------|----------------|------------------------|-----------------------|-----------|--------------|
| Allen         | 6,099       | 5,000                  | 783            | 500                    | 39                    | 26        | 12,447       |
| Anderson      | 3,997       | 3,359                  | 780            | 282                    | 25                    | 32        | 8,475        |
| Atchison      | 8,155       | 5,538                  | 1,443          | 460                    | 30                    | 20        | 15,646       |
| Barber        | 2,164       | 2,687                  | 577            | 189                    | 12                    | 6         | 5,635        |
| Barton        | 12,729      | 9,963                  | 1,704          | 860                    | 70                    | 114       | 25,440       |
| Bourbon       | 6,494       | 5,023                  | 890            | 472                    | 35                    | 29        | 12,943       |
| Brown         | 5,130       | 3,961                  | 1,146          | 485                    | 19                    | 40        | 10,781       |
| Butler        | 30,306      | 19,437                 | 3,144          | 2,427                  | 116                   | 290       | 55,720       |
| Chase         | 1,354       | 1,477                  | 342            | 87                     | 0                     | 12        | 3,272        |
| Chautauqua    | 1,186       | 2,244                  | 273            | 107                    | 0                     | 7         | 3,817        |
| Cherokee      | 8,523       | 8,092                  | 850            | 701                    | 20                    | 21        | 18,207       |
| Cheyenne      | 1,514       | 1,742                  | 745            | 160                    | 0                     | 15        | 4,176        |
| Clark         | 961         | 1,142                  | 259            | 78                     | 3                     | 15        | 2,458        |
| Clay          | 4,234       | 3,496                  | 843            | 371                    | 25                    | 41        | 9,010        |
| Cloud         | 4,297       | 3,706                  | 932            | 370                    | 39                    | 43        | 9,387        |
| Coffey        | 4,902       | 4,158                  | 959            | 393                    | 27                    | 59        | 10,498       |
| Comanche      | 818         | 1,189                  | 285            | 70                     | 0                     | 4         | 2,366        |
| Cowley        | 15,768      | 11,742                 | 1,854          | 1,156                  | 81                    | 147       | 30,748       |
| Crawford      | 17,491      | 10,279                 | 1,336          | 1,210                  | 114                   | 64        | 30,494       |
| Decatur       | 1,644       | 2,094                  | 658            | 155                    | 6                     | 34        | 4,591        |
| Dickinson     | 9,826       | 7,509                  | 1,541          | 883                    | 62                    | 96        | 19,917       |
| Doniphan      | 3,802       | 3,485                  | 909            | 323                    | 5                     | 24        | 8,548        |
| Douglas       | 60,809      | 15,392                 | 2,563          | 2,523                  | 260                   | 221       | 81,768       |
| Edwards       | 1,582       | 1,824                  | 421            | 118                    | 11                    | 19        | 3,975        |
| Elk           | 1,243       | 1,801                  | 329            | 61                     | 3                     | 12        | 3,449        |
| Ellis         | 13,923      | 8,728                  | 2,233          | 1,139                  | 112                   | 82        | 26,217       |
| Ellsworth     | 3,080       | 2,773                  | 776            | 251                    | 40                    | 39        | 6,959        |
| Finney        | 18,952      | 10,372                 | 1,558          | 989                    | 39                    | 114       | 32,024       |
| Ford          | 15,099      | 9,384                  | 1,305          | 859                    | 36                    | 60        | 26,743       |
| Franklin      | 13,613      | 8,720                  | 1,701          | 1,087                  | 65                    | 89        | 25,275       |
| Geary         | 20,555      | 6,943                  | 1,097          | 1,523                  | 37                    | 65        | 30,220       |
| Gove          | 1,630       | 2,249                  | 577            | 116                    | 10                    | 23        | 4,605        |
| Graham        | 1,224       | 1,735                  | 496            | 133                    | 15                    | 24        | 3,627        |
| Grant         | 3,603       | 3,031                  | 729            | 306                    | 17                    | 27        | 7,713        |
| Gray          | 2,638       | 3,553                  | 937            | 306                    | 10                    | 46        | 7,490        |
| Greeley       | 703         | 1,017                  | 242            | 53                     | 1                     | 11        | 2,027        |
| Greenwood     | 3,150       | 3,526                  | 712            | 220                    | 15                    | 14        | 7,637        |
| Hamilton      | 1,272       | 1,445                  | 469            | 111                    | 5                     | 12        | 3,314        |
| Harper        | 2,575       | 3,172                  | 598            | 245                    | 23                    | 10        | 6,623        |
| Harvey        | 19,009      | 8,954                  | 1,551          | 1,353                  | 156                   | 74        | 31,097       |
| Haskell       | 2,958       | 2,465                  | 435            | 151                    | 7                     | 23        | 6,039        |
| Hodgeman      | 886         | 1,624                  | 467            | 78                     | 5                     | 13        | 3,073        |
| Jackson       | 6,348       | 5,596                  | 1,454          | 521                    | 15                    | 61        | 13,995       |
| Jefferson     | 10,748      | 7,235                  | 1,801          | 942                    | 20                    | 99        | 20,845       |
| Jewell        | 1,688       | 2,380                  | 1,091          | 159                    | 18                    | 17        | 5,353        |
| Johnson       | 376,812     | 72,496                 | 9,142          | 13,991                 | 538                   | 763       | 473,742      |
| Kearny        | 2,059       | 2,084                  | 740            | 125                    | 5                     | 12        | 5,025        |
| Kingman       | 4,025       | 3,947                  | 916            | 321                    | 12                    | 48        | 9,269        |
| Kiowa         | 1,199       | 1,433                  | 364            | 84                     | 7                     | 12        | 3,099        |
| Labette       | 10,832      | 7,716                  | 648            | 669                    | 33                    | 47        | 19,945       |
| Lane          | 863         | 1,415                  | 351            | 79                     | 8                     | 9         | 2,725        |
| Leavenworth   | 40,287      | 17,506                 | 3,448          | 3,184                  | 44                    | 261       | 64,730       |
| Lincoln       | 1,632       | 1,928                  | 499            | 131                    | 15                    | 8         | 4,213        |
| Linn          | 5,425       | 4,669                  | 1,148          | 521                    | 17                    | 66        | 11,846       |
| Logan         | 1,548       | 1,792                  | 436            | 137                    | 15                    | 26        | 3,954        |
| Lyon          | 15,360      | 9,562                  | 1,282          | 889                    | 76                    | 87        | 27,256       |
| Marion        | 6,473       | 5,101                  | 1,287          | 472                    | 82                    | 46        | 13,461       |
| Marshall      | 5,328       | 5,028                  | 1,217          | 437                    | 19                    | 23        | 12,052       |
| McPherson     | 15,882      | 10,281                 | 2,386          | 1,430                  | 141                   | 115       | 30,235       |

## Motor Vehicle Registrations by County, Calendar Year 2016

| County       | Auto      | Truck & Bus | Trailer | Motor Cycle | Motor Bike | RV    | Total     |
|--------------|-----------|-------------|---------|-------------|------------|-------|-----------|
| Meade        | 2,045     | 2,311       | 641     | 157         | 18         | 17    | 5,189     |
| Miami        | 19,313    | 10,903      | 2,986   | 1,532       | 50         | 139   | 34,923    |
| Mitchell     | 3,273     | 3,537       | 868     | 264         | 21         | 44    | 8,007     |
| Montgomery   | 15,119    | 10,152      | 963     | 1,108       | 70         | 43    | 27,455    |
| Morris       | 2,735     | 2,771       | 670     | 156         | 33         | 35    | 6,400     |
| Morton       | 1,373     | 1,572       | 250     | 111         | 9          | 15    | 3,330     |
| Nemaha       | 5,448     | 4,664       | 1,320   | 496         | 25         | 32    | 11,985    |
| Neosho       | 7,074     | 6,205       | 725     | 605         | 54         | 36    | 14,699    |
| Ness         | 1,569     | 2,446       | 734     | 160         | 12         | 25    | 4,946     |
| Norton       | 2,714     | 2,858       | 888     | 324         | 32         | 29    | 6,845     |
| Osage        | 8,645     | 6,178       | 1,388   | 643         | 35         | 82    | 16,971    |
| Osborne      | 1,953     | 2,412       | 746     | 168         | 10         | 28    | 5,317     |
| Ottawa       | 3,262     | 3,101       | 795     | 301         | 29         | 21    | 7,509     |
| Pawnee       | 2,774     | 2,590       | 498     | 216         | 19         | 10    | 6,107     |
| Phillips     | 2,961     | 3,162       | 1,238   | 283         | 27         | 34    | 7,705     |
| Pottawatomie | 13,011    | 8,194       | 1,943   | 852         | 41         | 94    | 24,135    |
| Pratt        | 4,403     | 3,612       | 751     | 363         | 15         | 30    | 9,174     |
| Rawlins      | 1,190     | 2,203       | 729     | 110         | 12         | 12    | 4,256     |
| Reno         | 31,710    | 17,380      | 2,618   | 2,814       | 159        | 229   | 54,910    |
| Republic     | 2,545     | 3,015       | 909     | 201         | 25         | 23    | 6,718     |
| Rice         | 4,778     | 3,886       | 813     | 328         | 27         | 41    | 9,873     |
| Riley        | 27,079    | 9,308       | 1,452   | 1,601       | 146        | 131   | 39,717    |
| Rooks        | 2,837     | 2,838       | 736     | 242         | 18         | 37    | 6,708     |
| Rush         | 1,741     | 1,822       | 450     | 128         | 36         | 13    | 4,190     |
| Russell      | 3,627     | 3,263       | 882     | 282         | 35         | 42    | 8,131     |
| Saline       | 29,656    | 14,136      | 2,548   | 2,219       | 232        | 198   | 48,989    |
| Scott        | 2,349     | 2,529       | 608     | 302         | 28         | 38    | 5,854     |
| Sedgwick     | 272,367   | 98,127      | 8,196   | 13,701      | 1,029      | 1,195 | 394,615   |
| Seward       | 9,714     | 6,292       | 812     | 426         | 38         | 24    | 17,306    |
| Shawnee      | 96,714    | 32,725      | 4,769   | 5,281       | 197        | 469   | 140,155   |
| Sheridan     | 1,485     | 1,979       | 599     | 118         | 24         | 20    | 4,225     |
| Sherman      | 2,233     | 3,254       | 854     | 290         | 47         | 30    | 6,708     |
| Smith        | 1,849     | 2,458       | 1,029   | 145         | 30         | 13    | 5,524     |
| Stafford     | 2,048     | 2,665       | 751     | 155         | 5          | 17    | 5,641     |
| Stanton      | 964       | 1,402       | 437     | 100         | 5          | 14    | 2,922     |
| Stevens      | 2,707     | 2,696       | 704     | 187         | 12         | 24    | 6,330     |
| Sumner       | 12,411    | 8,986       | 1,615   | 921         | 62         | 78    | 24,073    |
| Thomas       | 3,933     | 3,822       | 1,070   | 391         | 28         | 57    | 9,301     |
| Trego        | 1,549     | 1,849       | 625     | 146         | 19         | 28    | 4,216     |
| Wabaunsee    | 3,779     | 3,230       | 764     | 256         | 5          | 33    | 8,067     |
| Wallace      | 786       | 1,524       | 402     | 70          | 1          | 16    | 2,799     |
| Washington   | 3,100     | 3,280       | 1,021   | 214         | 3          | 15    | 7,633     |
| Wichita      | 1,040     | 1,665       | 388     | 129         | 6          | 3     | 3,231     |
| Wilson       | 4,150     | 4,409       | 651     | 306         | 48         | 39    | 9,603     |
| Woodson      | 1,509     | 1,827       | 362     | 99          | 9          | 15    | 3,821     |
| Wyandotte    | 80,464    | 29,900      | 1,999   | 3,645       | 56         | 160   | 116,224   |
| KVTS         | 5,100     | 1,443       | 31      | 176         | 1          | 3     | 6,754     |
| Total        | 1,559,493 | 726,781     | 125,887 | 90,175      | 5,503      | 7,548 | 2,515,387 |

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

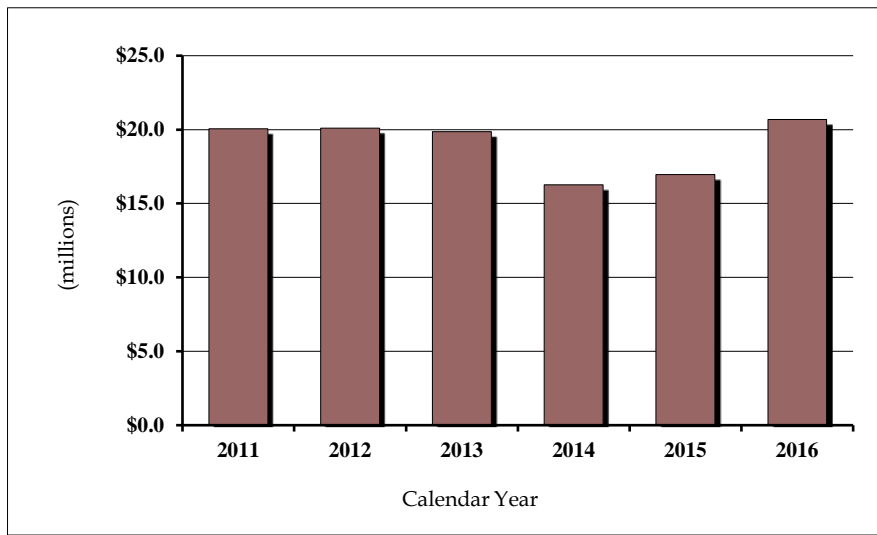
KVTS = Kansas Vehicle Title Services Company, LLC. Provides title processing services eff 2017.

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> |
|----------------------|-------------------------|-----------------------|
| 2011                 | \$20,062,269            | 4.1%                  |
| 2012                 | \$20,098,186            | 0.2%                  |
| 2013                 | \$19,856,697            | -1.2%                 |
| 2014                 | \$16,268,712            | -18.1%                |
| 2015                 | \$16,952,179            | 4.2%                  |
| 2016                 | \$20,677,128            | 22.0%                 |

## Driver Licenses by Age and License Class, Calendar Year 2016

### Kansas Drivers by Age Category

| <u>Age Category</u>            | <u>Calendar Year</u><br><u>2016</u> | <u>Percent of Total</u><br><u>By Age</u> |
|--------------------------------|-------------------------------------|--|
| 14 and 15 (restricted license) | 27,353                              | 1.3%                                     |
| 16 - 24                        | 288,341                             | 14.2%                                    |
| 25 - 49                        | 813,673                             | 40.1%                                    |
| 50 - 64                        | 517,315                             | 25.5%                                    |
| 65 and over                    | <u>383,346</u>                      | 18.9%                                    |
| Total by Age                   | 2,030,028                           | 100.0%                                   |

### Kansas Drivers by License Class

| <u>License Class*</u> | <u>Calendar Year</u><br><u>2016</u> | <u>Percent of Total</u><br><u>By Class</u> |
|-----------------------|-------------------------------------|--|
| Class CDL             | 130,671                             | 6.4%                                       |
| Class A & B           | 17,538                              | 0.9%                                       |
| Class C               | 1,708,187                           | 84.1%                                      |
| Class M               | <u>173,632</u>                      | 8.6%                                       |
| Total                 | 2,030,028                           | 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

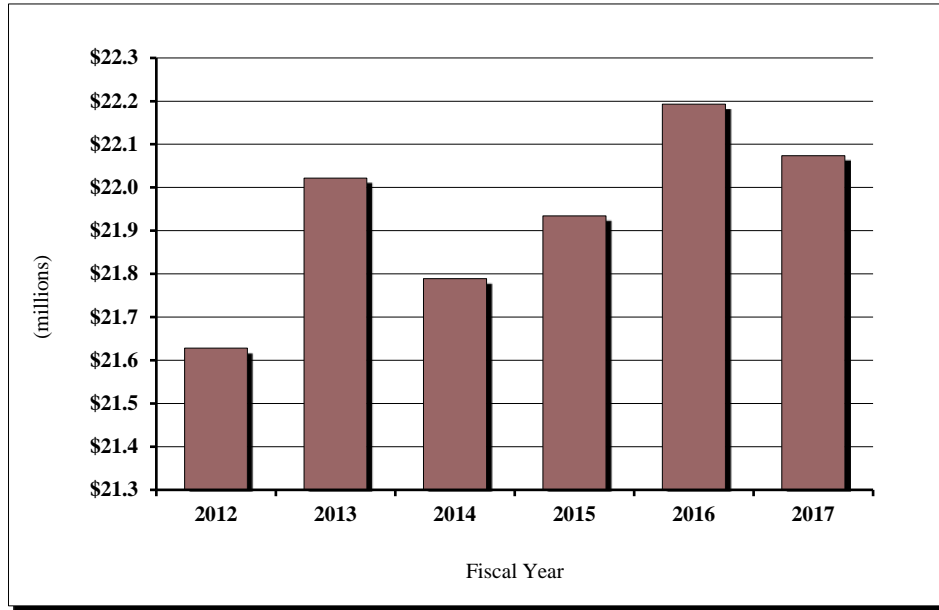
Class C: regular automobile

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<br><u>2016</u> | Fiscal Year<br><u>2017</u> | Percent<br><u>Change</u> |
|--------------------------|----------------------------|----------------------------|--------------------------|
| Alcohol and Spirits      | \$10,693,356               | \$10,927,448               | 2.2%                     |
| Fortified and Light Wine | \$1,763,212                | \$1,652,698                | -6.3%                    |
| Strong Beer              | \$8,326,418                | \$7,950,134                | -4.5%                    |
| Cereal Malt Beverage     | <u>\$1,409,987</u>         | <u>\$1,543,341</u>         | 9.5%                     |
| Total                    | \$22,192,973               | \$22,073,621               | -0.5%                    |

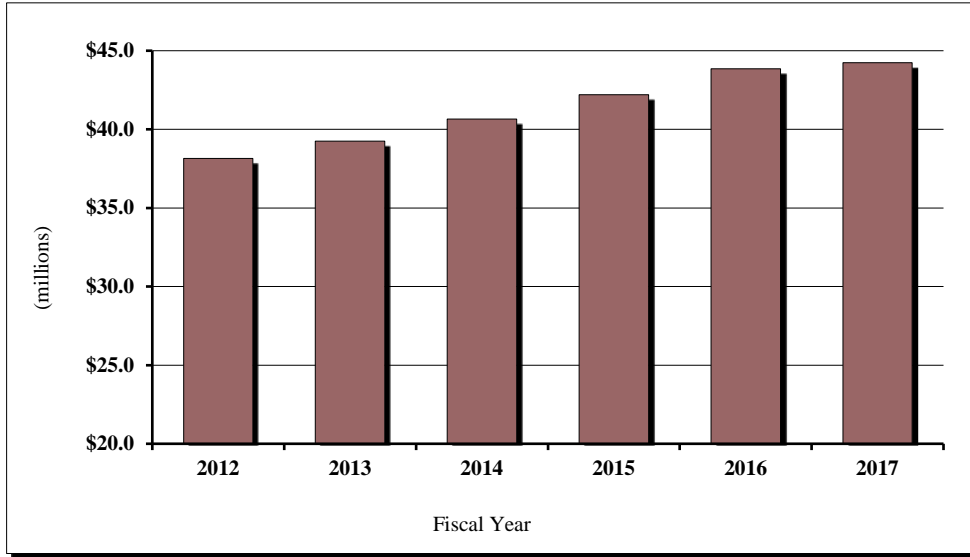


### Total Gallonge Tax by Fiscal Year

| Fiscal<br><u>Year</u> | Amount<br><u>Collected</u> | Percent<br><u>Change</u> |
|-----------------------|----------------------------|--------------------------|
| 2012                  | \$21,628,333               | 2.3%                     |
| 2013                  | \$22,021,765               | 1.8%                     |
| 2014                  | \$21,789,018               | -1.1%                    |
| 2015                  | \$21,934,650               | 0.7%                     |
| 2016                  | \$22,192,973               | 1.2%                     |
| 2017                  | \$22,073,621               | -0.5%                    |

## Liquor Excise Tax Gross Receipts

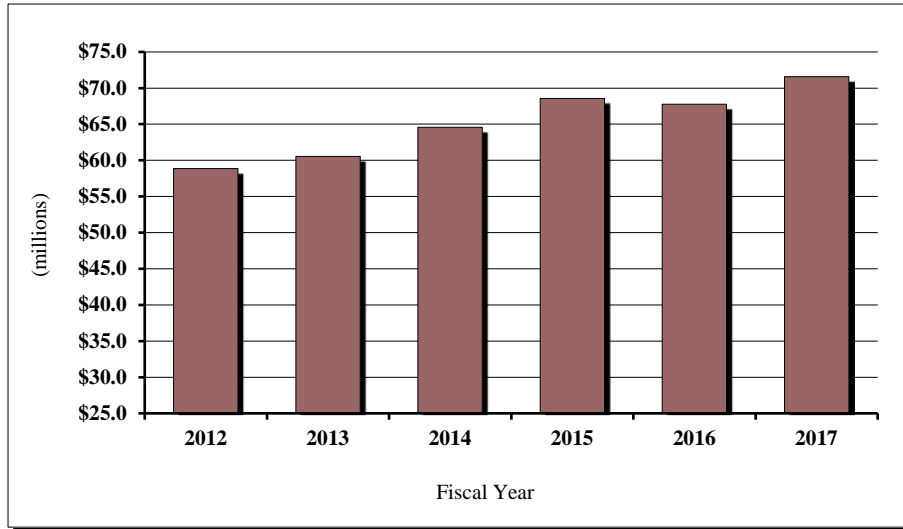
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from which collected, 25% is credited to the State General Fund and 5% to the Community Alcoholism and Intoxication Programs Fund. This tax is collected by the Division of Tax Operations rather than the Division of Alcoholic Beverage Control.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2012               | \$38,158,615            | 5.8%                  |
| 2013               | \$39,258,226            | 2.9%                  |
| 2014               | \$40,661,294            | 3.6%                  |
| 2015               | \$42,196,378            | 3.8%                  |
| 2016               | \$43,842,818            | 3.9%                  |
| 2017               | \$44,246,942            | 0.9%                  |

## Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is imposed upon the gross receipts from the sale of liquor to consumers by retailers, microbreweries, and farm wineries. Also on the gross receipts from the sale of liquor and cereal malt beverage to clubs, drinking establishments, and caterers by distributors. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



| <u>Fiscal Year</u> | <u>Amount Collected</u> | <u>Percent Change</u> |
|--------------------|-------------------------|-----------------------|
| 2012               | \$58,878,961            | 4.7%                  |
| 2013               | \$60,561,426            | 2.9%                  |
| 2014               | \$64,564,302            | 6.6%                  |
| 2015               | \$68,556,891            | 6.2%                  |
| 2016               | \$67,762,160            | -1.2%                 |
| 2017               | \$71,594,638            | 5.7%                  |



## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2017 Total Liquor Taxes and Fees

|                        | <b>Fiscal Year<br/><u>2017</u></b> | <b>Percent<br/><u>Total</u></b> |
|------------------------|------------------------------------|---------------------------------|
| Gallonage Tax          | \$22,073,621                       | 15.5%                           |
| Liquor Excise Tax      | \$44,246,942                       | 31.1%                           |
| Liquor Enforcement Tax | \$71,594,638                       | 50.3%                           |
| Fees and Fines         | <u>\$4,378,766</u>                 | <u>3.1%</u>                     |
| <b>Total</b>           | <b>\$142,293,967</b>               | <b>100.0%</b>                   |

### Alcoholic Beverage Licenses Issued

| <b>License Type</b>                             | <b>Count</b> |
|---|--------------|
| Caterer   | 57           |
| Class A Club - Social (500 members or less)     | 37           |
| Class A Club - Social (Over 500 members)        | 17           |
| Class A Club (Fraternal/Veterans)               | 177          |
| Class B Club                                    | 61           |
| Distributor - Beer                              | 36           |
| Distributor - Spirits                           | 32           |
| Distributor - Wine                              | 39           |
| Drinking Establishment                          | 1880         |
| Drinking Establishment/Caterer                  | 141          |
| Farm Winery                                     | 42           |
| Farm Winery Outlet                              | 12           |
| Farmers' Market Sales Permit                    | 10           |
| Hotel Drinking Establishment                    | 49           |
| Hotel Drinking Establishment and Caterer        | 18           |
| Manufacturer's License                          | 3            |
| Microbrewery License                            | 43           |
| Microbrewery Packaging and Warehousing Facility | 1            |
| Microdistillery License                         | 9            |
| Non-Beverage Permit                             | 3            |
| Non-Beverage User License                       | 15           |
| Public Venue License                            | 6            |
| Retailer's License                              | 757          |
| Special Order Shipping License                  | 637          |
| Supplier Permit                                 | 1100         |
| Temporary Permit                                | <u>292</u>   |
| <b>Total</b>                                    | <b>5474</b>  |

# Kansas Liquor-by-the-Drink November 2016

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

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

