

Table of Contents

Introduction

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

Division of Tax Operations

Individual Income Tax-----	21
Corporate Income and Privilege Tax -----	27
Kansas Department of Revenue Tax Credits -----	30
Sales and Use Tax -----	34
Motor Fuel Tax -----	49
Mineral Tax-----	52
Cigarette, Tobacco, and Bingo Taxes -----	58
Food Sales -----	61
Homestead Refunds-----	62
Audit Assessments -----	65
Audit Collections-----	66
Recovery of Accounts Receivable by Area-----	67
Recovery of Accounts Receivable by Tax Type-----	68
Compliance Enforcement Program Return on Investment-----	69

Division of Property Valuation

Statewide Assessed Values and Taxes -----	70
Real and Personal Property Taxes Levied-----	73
Average Countywide Levies per \$1,000 Assessed Valuation -----	75
Preliminary Property Taxes Levied by County-----	77
Motor Vehicle Property Tax by County -----	78

Division of Vehicles

Vehicle and Driver License Fees-----	80
Total Vehicle Revenue Collections-----	81
Motor Vehicle Registrations -----	83
Driver Licensing-----	87

Division of Alcoholic Beverage Control

Gallonage Tax-----	89
Liquor Excise Tax -----	90
Liquor Enforcement Tax -----	91
Total Taxes and Fees and Number of Licenses -----	92
Liquor-by-the-Drink -----	93

DEPARTMENT OFFICIALS

JANUARY 2019

Mark A. Burghart
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

Vacant, Audit Administrator

Office of Special Investigations

Joanna Labastida, Director

Office of Research and Analysis

Kathleen Smith, Director

Information Services

Andy Sandberg, Chief Information Officer

Chief of Staff

Vacant

Public Information Officer

Zach Fletcher

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

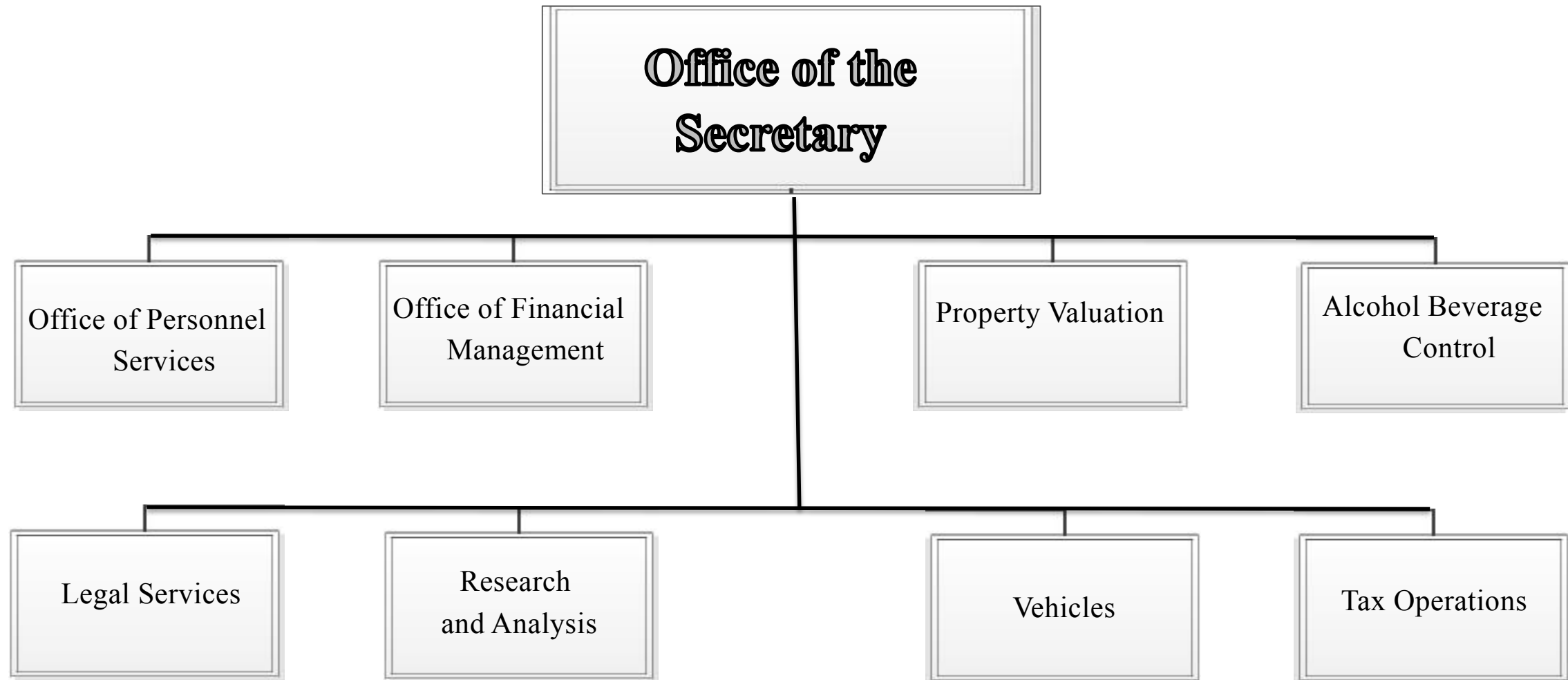
Driver Services Managers

Breana Berroth, Driver Licensing

Kent Selk, Driver Licensing and CDL

Jodie Soldan, Driver Solutions

Kansas Department of Revenue Organization Chart Fiscal Year 2018/2019



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 Research and Analysis	(785) 296- 3082	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, 2018

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel (Gasoline) Per Gallon
Colorado	\$0.08	\$0.28	\$0.84	\$0.2200
Iowa	\$0.19	\$1.75	\$1.36	\$0.3050
Kansas	\$0.18	\$0.30	\$1.29	\$0.2503
Missouri	\$0.06	\$0.42	\$0.17	\$0.1730
Nebraska	\$0.31	\$0.95	\$0.64	\$0.2930
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 2018

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	2015-16 <u>% change</u>	Descending	
							<u>Rank</u> <u>2015</u>	<u>Rank</u> <u>2016</u>
Colorado	\$45,120	\$46,869	\$50,021	\$51,956	\$52,097	0.3%	1	1
Iowa	\$42,607	\$43,217	\$44,351	\$45,800	\$46,056	0.6%	4	4
Kansas	\$44,810	\$45,865	\$46,565	\$47,009	\$47,221	0.5%	3	3
Missouri	\$39,865	\$39,864	\$41,141	\$42,406	\$42,939	1.3%	6	5
Nebraska	\$46,087	\$45,905	\$48,425	\$49,572	\$50,016	0.9%	2	2
Oklahoma	\$41,117	\$42,713	\$45,215	\$43,999	\$42,717	-2.9%	5	6
United States	\$44,283	\$44,489	\$46,486	\$48,429	\$49,204	1.6%		

Per Capita Disposable Personal Income

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	2015-16 <u>% change</u>	Descending	
							<u>Rank</u> <u>2015</u>	<u>Rank</u> <u>2016</u>
Colorado	\$39,865	\$41,137	\$43,802	\$45,338	\$45,503	0.4%	1	1
Iowa	\$38,350	\$38,702	\$39,726	\$40,875	\$41,102	0.6%	4	4
Kansas	\$40,424	\$41,139	\$41,757	\$42,113	\$42,372	0.6%	3	3
Missouri	\$35,971	\$35,625	\$36,704	\$37,598	\$38,093	1.3%	6	6
Nebraska	\$41,618	\$41,135	\$43,334	\$44,363	\$44,811	1.0%	2	2
Oklahoma	\$37,315	\$38,648	\$40,949	\$39,740	\$38,620	-2.8%	5	5
United States	\$39,474	\$39,188	\$40,887	\$42,398	\$43,148	1.8%		

Disposable Personal Income as Percent of Personal Income

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Colorado	88.4%	87.8%	87.6%	87.3%	87.3%
Iowa	90.0%	89.6%	89.6%	89.2%	89.2%
Kansas	90.2%	89.7%	89.7%	89.6%	89.7%
Missouri	90.2%	89.4%	89.2%	88.7%	88.7%
Nebraska	90.3%	89.6%	89.5%	89.5%	89.6%
Oklahoma	90.8%	90.5%	90.6%	90.3%	90.4%
United States	89.1%	88.1%	88.0%	87.5%	87.7%

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

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2016

	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-----		na	na	na	na	na
Iowa	0.36%-8.98%	9	\$1,554	\$69,930	\$40	\$80	\$40	\$1,970	\$4,860
Kansas	2.7%-4.6%	2	\$15,000		\$2,250	\$4,500	\$2,250	\$3,000	\$7,500
Missouri	1.5%-6.0%	10	\$1,000	\$9,000	\$2,100	\$4,200	\$1,200	\$6,300	\$12,600
Nebraska	2.46%-6.84%	4	\$3,060	\$29,460	\$131	\$262	\$131	\$6,300	\$12,600
Oklahoma	0.5%-5.00%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,300	\$12,600

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

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

c - Oklahoma - The income brackets reported are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$12,200.

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

e - Missouri - 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, 2017.

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 (Line 30).	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% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	Normal tax at 4%; 3% surcharge on income > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2018 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, 2017.

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>=\$300/mo <u>Quarterly</u>:Tax Liability<\$300/mo <u>Annually</u>:Tax Liability<\$15/mo</p>	<p><u>Monthly</u>:Tax due>\$500/mo <u>Quarterly</u>:Tax due=\$120 and \$6,000/yr <u>Annually</u>:Tax Liability<\$120/yr</p>	<p><u>Monthly</u>:Tax Liability \$4,000.01 to \$40,000/year (more than \$40,000/yr prepaid monthly) <u>Quarterly</u>:Tax Liability \$400.01 - \$4,000 of tax/year <u>Annually</u>:Tax Liability \$400 or less/yr</p>	<p><u>Monthly</u>:Tax Liability>=\$500 sales tax/mo <u>Quarterly</u>:Tax Liability <\$500 sales tax/mo <u>Annually</u>:Tax Liability<\$45 sales tax/qtr</p>	<p><u>Monthly</u>:Tax Liability>\$3,000/yr <u>Quarterly</u>:Tax Liability=\$900-\$3,000/yr <u>Annually</u>:<\$900 sales/yr</p>	<p><u>Monthly</u>:Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year <u>Semi-monthly</u>: >\$25,000 in sales tax liability <u>Twice a year</u>: \$50/mo in tax liability</p>
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	see http://www.colorado.gov/cms/forms/dor-tax/dt1002pdf	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: 2018 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Bingo Tax						
Bingo faces	\$0.002					
Bingo instant (pull-tabs)	1.00%					
Bingo cards	3.00%					<i>new statutes eff 7/1/15: 75-5176</i>
Car Line Tax/gross earnings	2.5%					79-907
Cigarette Tax	<i>eff. 7/1/15</i> Package of 20 - \$1.29; Package of 25 - \$1.61					79-3310
	<i>eff. 7/1/17</i> \$0.05 per milliliter of consumable material for electronic cigarettes					79-3399
Corporation Tax	total taxable income @	4.00%	plus	3.00% surtax on taxable income over \$50,000	7.000%	79-32,110
				(TY 11 and thereafter)		
Drycleaning						
Environmental Surcharge/gross receipts	2.5%					65-34,141
Solvent Fee (chlorinated)/gallon	\$5.50					65-34,150
Solvent Fee (non-chlorinated)/gallon	\$0.55					65-34-151
Drug Stamp Tax						
Marijuana:			Controlled Substance:			79-5202
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-	\$200/gram or portion of gram		
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-	\$2,000/50 dose unit or portion of unit		
Dry Plant -	\$0.90 per gram or portion of gram					
Environ. Fee/gallon petroleum product	\$0.01	each of two funds has maximum and minimum limits				65-34,117
Individual Income Tax		Tax Year 17		Tax Years 18/19		79-32,110
		Tax Rates, Resident, married, joint		Tax Rates, Resident, married, joint		
		taxable income =< \$30,000 @ 2.9%		taxable income =< \$30,000 @ 3.1%		
		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		Tax Rates, Resident, others		
		taxable income =< \$15,000 @ 2.9%		taxable income =< \$15,000 @ 3.1%		
		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		
Liquor Gallonage Tax						
Strong Beer and CMB/gallon	\$0.18					41-501
Alcohol & Sprints/gallon	\$2.50					41-501
Light Wine/gallon	\$0.30					41-501
Fortified Wine/gallon	\$0.75					41-501
Liquor Excise Tax (Drinking Establishments)	10.00%	Gross receipts				79-41a02
Liquor Enforcement (Liquor Stores)	8.00%	Gross receipts				79-4101
Mineral Tax						
Oil/gross taxable value	8.00%	with	3.67%	property tax credit		79-4217, 4219
Gas/gross taxable value	8.00%	with	3.67%	property tax credit		
Coal/ton	\$1.00					
Motor Fuel Tax/per Gallon						
Regular Motor Fuel/gallon				\$0.24		79-34,141
Gasohol/gallon				\$0.24		79-34,141
Diesel/gallon				\$0.26		79-34,141
LP-Gas/gallon				\$0.23		79-34,141
E-85/gallon				\$0.17		79-34,141
Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)				\$0.24		79-34,141
Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)				\$0.26		79-34,141
Trip Permits/each				\$13.00/24 hr; \$25.00/72 hr <i>eff. 7/1/2006</i>		79-34,118
Oil Inspection Fee/barrel (50 gallons)	\$0.015/barrel					55-426
Prepaid Wireless 911 Fee	1.06% per retail transaction					75-5133
Privilege Tax						
Banks	total net income @	2.25%	plus	2.125% surtax on taxable income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25% surtax on taxable income over \$25,000	4.50%	79-1108
Property Tax (State levy) Assessed Valuation						
				1.5 mills		76-6b01
State School District Finance Levy				20 mills		76-6b02
Sales and Use Tax						
State Retailers Sales Tax	6.5%	<i>eff July 1, 2015</i>				79-3603
State Compensating Use Taxes	6.5%	<i>eff July 1, 2015</i>				79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-191
Sand Royalty/per ton	\$0.15/ton					70a-102
Tire Tax/per tire (New Tires)	\$0.25					65-3424
Tobacco Tax (wholesale price)	10.00%					79-3371
Vehicle Rental Excise Tax/gross receipts	3.5%	for rentals not exceeding 28 days				79-5117
Water Protection Fee/1,000 gallons	\$0.032					82a-954
	(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)					
Clean Drinking Water Fee/1,000 gallons	\$0.030					82a-2101

FY 2018 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee	Fund Amount	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	*	State Charitable Gaming Reg Fund	*	*	*	75-5182
Raffle License Fee	*	State Charitable Gaming Reg Fund	*	*	*	75-5175, 5182
Cigarette & Tobacco Taxes	*	State General Fund	*	*	*	79-3387
Commercial Vehicle Fee (Property Tax)	*	State General Fund	*	*	*	8-143m
Corporate Income	*	then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425i
Drug Stamp Tax	*	State General Fund	*	*	*	79-32,105
*	*	then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
Drycleaning Envir Surcharge	*	Drycleaning Facility Release Trust Fund	*	*	*	79-5211
Drycleaning Solvent Fees	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
Environmental Assurance Fee	*	Above and Below Ground Petroleum Storage Tank Release Trust Funds	*	*	*	65-34,141
Individual Income	*	State General Fund	*	*	*	65-34,114
*	*	then Eff July 1, 2012, 2% of withholding goes to the Job Creation Program Fund	*	*	*	79-32,105
Liquor Gallonage Tax (d)	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)	*	*	*	74-50,107
*	balance	State General Fund	*	*	*	41-501
Liquor Enforcement Tax		State General Fund	*	*	*	41-501
Liquor Excise Tax	25%	State General Fund, then	*	*	*	79-4108
*	70%	Local Alcoholic Liquor Fund	*	*	*	79-41a03
*	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)	*	*	*	79-41a04
Minerals (Severance) Tax	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 12.41%-distribution made in October)	*	*	*	79-41a03
*	7%	Co Min Prod Tax Fund	*	*	*	79-4227
Oil Inspection Fee	2/3	State General Fund	*	*	*	79-4227
*	1/3	Petroleum Inspection Fee Fund until \$100,000 in SGF then all to Petroleum Inspection Fee Fund	*	*	*	55-427
Motor Fuel Taxes	\$875 thousand/qrtr	Ks Qualified Alcohol Producers' Incentive Fund	*	*	*	55-427(d)(1)
*	\$625 thousand/qrtr	County Equalization & Adjustment Fund	*	*	*	79-34,161
*	*	33.63% Special City/County Highway Fund	*	*	*	79-3425c
*	*	66.37% State Highway Fund	*	*	*	79-34,142
Motor Vehicle Property Tax		County Treasurers	*	*	*	79-34,142
*		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
*		*	1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Motor Veh Rental Excise Tax	*	Rental Motor Vehicle Excise Tax Fund	*	*	*	79-5117
*	*	then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Prepaid Wireless 911 Fee	*	Local Collection Point Admin	*	*	*	12-5374
Privilege Tax	*	State General Fund	*	*	*	79-1112
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund	*	*	*	76-6b01, 76-6b02
	.5 mill	Institutional Building Fund	*	*	*	76-6b04
Private Car Line Tax		Car Company Tax Fund	*	*	*	79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
*		State Water Plan Fund	25%	to counties and drainage districts, after expenses	*	82a-309
*		*		2/3 of 50% is to drainage district on the river	yearly	82a-309
*		*		1/3 of 50% to other drainage districts in county	yearly	82a-309

FY 2018 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee		Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		*	FY17/18: 83.846%		*	79-3620, 3710
*		*	FY17/18: 16.154%	State Highway Fund	*	79-3620, 3710
Tires Excise Tax (New Tires)		Waste Tire Management Fund	*	*	*	65-3424
*		*	*	*	*	65-3424
Transient Guest	98%	Co/Ci Transient Guest Tax Fund	*	Counties/Cities Imposing Tax	at least quarterly	12-1694
*	2%	State General Fund	*	*	*	12-1694
*		*	*	*	*	12-1694
Water Protection Fee		State Water Plan Fund	*	*	*	82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3%	State Water Plan Fund	*	*	*	82a-2101
	4.7%	State Highway Fund	*	*	*	82a-2101
Vehicle Title and Registration Fees		County Treasurers	*	*	*	8-145, 8-145d
		then remainder to State Highway Fund ^(b)			*	8-145, 8-145d
Vehicle Dealers	50%	Dealers and Mfgr Fee Fund	*	*	*	8-2425
Full-Privilege Plates	50%	County Treasurer Veh Lic Fee Fund	*	*	*	8-2524
Veh Dealers Regular Plates		State Highway Fund	*	*	*	8-2418
Driver License Fees (c)	37.5% class C &	*	*	*	*	8-267
*	20% classes A, B, M	*	*	*	*	8-267
*	& 20% CDL State Safety Fund	*	*	*	*	8-267
*	20% class M Motorcycle Safety Fund	*	*	*	*	8-267
*	\$2 each CDL Truck Driver Training Fund	*	*	*	*	8-267
*	balance State Highway Fund	*	*	*	*	8-267
DUI Reinstatement Fee	26% Alcohol Intoxication Program		12% Forensic Lab/Mat Fee Fund	33% Judicial Branch Nonjudicial Salary Adj		8-241
*	12% Juvenile Alternatives to Detention Fund		17% Driving Under Influence Fund	*	*	8-241
Failure to Comply Reinstatement Fee (collected by court)	Prior to July 1, 2018		On and after July 1, 2018			
	42.37% Vehicle Operating Fund		First \$15 to Nonjudicial Salary Adjustment Fund, then:			8-2110
	31.78% Alcohol Intoxication Program		29.41% Vehicle Operating Fund	*	*	8-2110
	15.26% Nonjudicial Sal Adj Fund		22.06% Alcohol Intoxication Program	*	*	8-2110
	10.59% Juvenile Alternatives to Detention Fund		7.36% Juvenile Alternatives to Detention Fund	*	*	8-2110
			41.17% Nonjudicial Sal Adj Fund	*	*	8-2110
DUI License Modification Fee	\$100,000	Vehicle Operating Fund	*	*	*	8-1015
*		then remainder to Community Corr Superv Fund		*	*	8-1015

Notes:
 (a) Kansas Statutes Annotated. Abbreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.
 (b) 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	Tax	Tax	Property	Property	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	(Per cap)	(Per cap)	(Per cap)	(Per cap)
	TY 16	TY 16	FY 18	FY 18	TY 17	TY 17	TY 17	TY 17
Allen	\$5,389,670	\$424	\$10,475,557	\$837	\$1,820,810	\$145	\$22,335,766	\$1,784
Anderson	\$3,352,201	\$428	\$4,804,430	\$613	\$1,142,690	\$146	\$15,546,572	\$1,985
Atchison	\$7,208,518	\$440	\$10,757,874	\$659	\$2,027,905	\$124	\$23,033,666	\$1,410
Barber	\$2,217,987	\$473	\$4,168,535	\$909	\$731,135	\$159	\$17,318,363	\$3,776
Barton	\$12,034,939	\$449	\$28,228,674	\$1,066	\$4,876,316	\$184	\$44,892,048	\$1,696
Bourbon	\$4,991,143	\$341	\$9,785,359	\$663	\$2,016,255	\$137	\$18,109,919	\$1,227
Brown	\$3,758,380	\$388	\$7,106,579	\$737	\$1,075,832	\$112	\$19,063,079	\$1,977
Butler	\$49,568,292	\$740	\$44,693,489	\$668	\$10,298,256	\$154	\$108,159,121	\$1,617
Chase	\$1,020,219	\$382	\$1,295,671	\$483	\$345,653	\$129	\$7,303,531	\$2,722
Chautauqua	\$1,093,111	\$324	\$1,333,307	\$396	\$543,453	\$162	\$6,034,557	\$1,794
Cherokee	\$6,414,261	\$317	\$7,435,523	\$370	\$1,989,031	\$99	\$20,664,844	\$1,027
Cheyenne	\$1,106,749	\$416	\$1,407,381	\$525	\$616,084	\$230	\$8,126,838	\$3,029
Clark	\$1,004,321	\$485	\$1,225,356	\$611	\$539,060	\$269	\$8,386,717	\$4,185
Clay	\$3,352,622	\$412	\$5,543,452	\$697	\$1,318,200	\$166	\$16,005,285	\$2,011
Cloud	\$3,458,478	\$378	\$7,853,374	\$873	\$1,452,485	\$162	\$18,581,769	\$2,067
Coffey	\$5,561,605	\$660	\$5,967,254	\$726	\$892,048	\$108	\$49,228,426	\$5,986
Comanche	\$614,183	\$330	\$1,326,507	\$741	\$250,662	\$140	\$6,035,551	\$3,372
Cowley	\$19,786,967	\$553	\$22,715,663	\$642	\$4,770,151	\$135	\$42,959,356	\$1,215
Crawford	\$15,481,019	\$395	\$30,341,067	\$777	\$4,314,669	\$111	\$36,515,524	\$935
Decatur	\$1,050,963	\$371	\$1,382,748	\$479	\$442,558	\$153	\$7,987,431	\$2,769
Dickinson	\$8,670,773	\$455	\$12,166,018	\$644	\$2,664,184	\$141	\$29,758,777	\$1,574
Doniphan	\$3,485,003	\$455	\$2,956,589	\$383	\$920,837	\$119	\$15,457,104	\$2,000
Douglas	\$68,415,824	\$573	\$107,662,541	\$891	\$13,346,380	\$110	\$179,116,945	\$1,483
Edwards	\$1,468,562	\$500	\$1,629,213	\$563	\$597,223	\$206	\$8,650,808	\$2,990
Elk	\$924,567	\$363	\$1,250,109	\$500	\$450,522	\$180	\$4,994,295	\$1,999
Ellis	\$15,575,371	\$539	\$38,401,836	\$1,339	\$3,215,709	\$112	\$41,460,072	\$1,445
Ellsworth	\$3,135,798	\$496	\$3,690,706	\$583	\$783,287	\$124	\$13,067,310	\$2,064
Finney	\$16,809,876	\$458	\$47,751,772	\$1,288	\$4,707,052	\$127	\$66,613,703	\$1,796
Ford	\$12,866,513	\$379	\$32,524,175	\$946	\$4,915,373	\$143	\$52,442,650	\$1,525
Franklin	\$13,165,076	\$515	\$18,447,809	\$717	\$3,696,686	\$144	\$35,481,748	\$1,379
Geary	\$7,637,972	\$215	\$26,859,382	\$793	\$3,193,026	\$94	\$37,041,911	\$1,094
Gove	\$1,102,493	\$426	\$2,809,057	\$1,068	\$511,342	\$194	\$9,964,358	\$3,787
Graham	\$1,005,650	\$392	\$2,092,027	\$838	\$447,209	\$179	\$9,553,843	\$3,829
Grant	\$3,426,748	\$448	\$5,266,153	\$700	\$976,196	\$130	\$15,315,840	\$2,035
Gray	\$3,296,954	\$546	\$3,872,918	\$650	\$1,055,131	\$177	\$13,368,629	\$2,244
Greeley	\$758,299	\$585	\$889,107	\$712	\$357,413	\$286	\$7,306,207	\$5,850
Greenwood	\$2,573,917	\$418	\$3,007,412	\$491	\$1,012,053	\$165	\$10,898,669	\$1,780
Hamilton	\$927,204	\$366	\$1,752,431	\$664	\$543,093	\$206	\$7,777,990	\$2,946
Harper	\$2,242,541	\$394	\$4,569,147	\$817	\$904,718	\$162	\$15,626,271	\$2,795
Harvey	\$21,433,339	\$614	\$23,835,027	\$690	\$4,225,235	\$122	\$43,526,034	\$1,260
Haskell	\$2,289,520	\$572	\$2,936,780	\$725	\$563,065	\$139	\$17,355,490	\$4,282
Hodgeman	\$805,403	\$431	\$845,819	\$459	\$406,706	\$221	\$6,915,641	\$3,754
Jackson	\$6,540,074	\$492	\$7,098,685	\$533	\$1,730,683	\$130	\$17,183,991	\$1,290
Jefferson	\$11,942,627	\$632	\$6,360,491	\$335	\$2,786,590	\$147	\$24,388,896	\$1,284
Jewell	\$933,613	\$322	\$1,032,944	\$362	\$572,795	\$201	\$9,482,376	\$3,327
Johnson	\$708,875,430	\$1,213	\$732,583,597	\$1,239	\$98,887,666	\$167	\$1,204,959,506	\$2,038
Kearny	\$2,218,987	\$567	\$1,878,366	\$474	\$717,164	\$181	\$14,300,399	\$3,611
Kingman	\$3,605,889	\$483	\$4,318,919	\$587	\$1,360,977	\$185	\$16,271,836	\$2,211
Kiowa	\$1,048,627	\$422	\$1,713,717	\$690	\$384,002	\$155	\$11,871,726	\$4,777
Labette	\$7,818,711	\$382	\$12,477,615	\$619	\$3,145,736	\$156	\$24,233,245	\$1,203
Lane	\$849,240	\$519	\$1,096,383	\$703	\$376,181	\$241	\$7,914,009	\$5,076
Leavenworth	\$38,107,371	\$475	\$43,104,617	\$532	\$9,644,122	\$119	\$82,937,269	\$1,023
Lincoln	\$1,164,085	\$379	\$1,257,842	\$413	\$489,260	\$161	\$9,531,816	\$3,132
Linn	\$4,845,543	\$507	\$4,836,901	\$497	\$1,253,410	\$129	\$28,957,811	\$2,977
Logan	\$1,337,414	\$472	\$2,327,828	\$825	\$472,561	\$168	\$9,004,624	\$3,192
Lyon	\$14,058,028	\$420	\$28,515,757	\$854	\$3,735,441	\$112	\$45,029,872	\$1,349
Marion	\$5,007,067	\$413	\$5,407,793	\$451	\$1,667,122	\$139	\$20,615,406	\$1,720

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

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

County	Individual Income		Sales Tax	Sales Tax (Per cap)	Vehicle Property	Vehicle Property (Per cap)	Real/Personal Property	Real/Personal Property (Per cap)
	Individual Income Tax Liability	Tax Liability (Per cap)						
	TY 16	TY 16	FY 18	FY 18	TY 17	TY 17	TY 17	TY 17
Marshall	\$5,250,997	\$534	\$8,253,245	\$847	\$1,428,763	\$147	\$23,277,171	\$2,389
McPherson	\$17,001,396	\$590	\$27,435,918	\$956	\$3,609,127	\$126	\$51,698,019	\$1,801
Meade	\$1,811,258	\$430	\$2,358,283	\$548	\$620,187	\$144	\$15,174,818	\$3,527
Miami	\$20,616,962	\$625	\$21,432,730	\$641	\$5,018,622	\$150	\$49,983,771	\$1,494
Mitchell	\$3,045,682	\$488	\$5,985,948	\$977	\$1,302,559	\$213	\$14,844,274	\$2,422
Montgomery	\$12,486,309	\$381	\$23,906,447	\$734	\$3,744,995	\$115	\$53,089,784	\$1,631
Morris	\$2,396,698	\$430	\$3,106,821	\$570	\$821,442	\$151	\$11,518,597	\$2,112
Morton	\$1,530,705	\$537	\$1,732,229	\$632	\$552,289	\$202	\$11,485,161	\$4,192
Nemaha	\$7,449,898	\$727	\$7,646,959	\$756	\$1,378,707	\$136	\$18,680,794	\$1,846
Neosho	\$5,846,738	\$362	\$12,883,871	\$804	\$2,441,796	\$152	\$22,229,199	\$1,388
Ness	\$1,365,370	\$461	\$2,591,264	\$903	\$581,066	\$203	\$11,010,900	\$3,838
Norton	\$2,303,491	\$419	\$3,453,965	\$635	\$860,350	\$158	\$9,772,650	\$1,796
Osage	\$7,795,247	\$492	\$5,772,543	\$366	\$2,293,166	\$145	\$21,883,715	\$1,388
Osborne	\$1,248,979	\$343	\$2,375,397	\$658	\$642,392	\$178	\$9,121,377	\$2,527
Ottawa	\$2,742,198	\$463	\$1,789,305	\$305	\$996,407	\$170	\$12,952,665	\$2,209
Pawnee	\$2,415,475	\$358	\$3,887,496	\$582	\$1,010,815	\$151	\$12,938,241	\$1,937
Phillips	\$2,385,670	\$440	\$3,569,237	\$665	\$881,143	\$164	\$10,161,288	\$1,892
Pottawatomie	\$13,002,705	\$550	\$31,944,799	\$1,336	\$2,219,785	\$93	\$53,787,815	\$2,250
Pratt	\$4,789,336	\$500	\$10,391,273	\$1,088	\$1,480,854	\$155	\$25,677,846	\$2,690
Rawlins	\$1,171,314	\$460	\$1,388,571	\$556	\$400,087	\$160	\$7,877,593	\$3,155
Reno	\$28,820,609	\$456	\$54,692,355	\$875	\$9,083,754	\$145	\$95,467,269	\$1,527
Republic	\$1,936,899	\$412	\$2,834,299	\$604	\$917,940	\$196	\$12,437,692	\$2,651
Rice	\$4,214,983	\$429	\$5,826,160	\$603	\$1,338,489	\$139	\$20,953,338	\$2,169
Riley	\$28,921,760	\$394	\$54,540,958	\$735	\$6,260,666	\$84	\$89,076,201	\$1,201
Rooks	\$2,301,940	\$453	\$3,771,705	\$748	\$822,101	\$163	\$12,865,546	\$2,551
Rush	\$1,328,982	\$435	\$1,452,198	\$468	\$558,198	\$180	\$8,725,101	\$2,812
Russell	\$2,676,211	\$383	\$4,965,936	\$718	\$1,229,902	\$178	\$16,550,143	\$2,393
Saline	\$30,772,659	\$558	\$68,883,940	\$1,259	\$6,579,985	\$120	\$71,508,306	\$1,306
Scott	\$2,737,869	\$544	\$4,426,197	\$892	\$1,029,356	\$207	\$13,615,069	\$2,744
Sedgwick	\$295,034,980	\$576	\$549,125,981	\$1,069	\$61,185,418	\$119	\$566,689,930	\$1,103
Seward	\$7,917,265	\$349	\$22,063,410	\$996	\$3,085,363	\$139	\$41,275,961	\$1,863
Shawnee	\$98,513,113	\$553	\$181,357,817	\$1,018	\$24,939,066	\$140	\$244,263,124	\$1,371
Sheridan	\$1,241,398	\$495	\$1,962,960	\$777	\$600,434	\$238	\$8,700,961	\$3,443
Sherman	\$2,536,144	\$425	\$6,823,234	\$1,151	\$851,782	\$144	\$12,900,562	\$2,175
Smith	\$1,194,760	\$329	\$2,465,060	\$672	\$784,137	\$214	\$10,342,668	\$2,820
Stafford	\$1,865,952	\$443	\$2,132,938	\$507	\$652,111	\$155	\$12,552,065	\$2,984
Stanton	\$1,076,841	\$522	\$1,236,122	\$600	\$610,265	\$296	\$10,286,938	\$4,994
Stevens	\$2,918,952	\$523	\$3,800,190	\$677	\$909,438	\$162	\$18,893,665	\$3,367
Sumner	\$10,097,849	\$434	\$12,967,946	\$560	\$3,252,873	\$140	\$39,290,297	\$1,697
Thomas	\$3,941,355	\$499	\$11,200,449	\$1,438	\$1,595,160	\$205	\$21,728,592	\$2,790
Trego	\$1,242,523	\$433	\$2,759,737	\$957	\$618,757	\$215	\$9,030,438	\$3,131
Wabaunsee	\$3,759,559	\$546	\$2,338,061	\$340	\$1,035,708	\$151	\$12,569,633	\$1,829
Wallace	\$733,769	\$490	\$863,141	\$566	\$316,150	\$207	\$6,575,043	\$4,314
Washington	\$2,832,649	\$511	\$2,759,382	\$503	\$969,843	\$177	\$14,714,895	\$2,683
Wichita	\$3,637,820	\$1,722	\$1,569,474	\$739	\$500,393	\$235	\$7,776,835	\$3,660
Wilson	\$3,187,013	\$365	\$4,087,827	\$471	\$1,008,868	\$116	\$13,123,558	\$1,513
Woodson	\$1,235,680	\$390	\$1,350,253	\$429	\$560,810	\$178	\$6,364,868	\$2,023
Wyandotte	<u>\$54,425,262</u>	\$332	<u>\$154,806,567</u>	\$937	<u>\$21,754,356</u>	\$132	<u>\$214,878,148</u>	\$1,300
Total	\$2,128,322,577	\$732	\$2,756,045,879	\$946	\$403,515,282	\$139	\$4,724,987,965	\$1,622

Selected 2018 Enacted Kansas Legislation

Administrative

Senate Bill 56 creates the Kansas Cybersecurity Act (Act) and amends the membership and the frequency of required meetings for the Information Technology Executive Council (ITEC).

House Bill 2280 revises the Rules and Regulations Filing Act pertaining to economic impact statements, new authority granted to the Director of the Budget to review and approve proposed rules and regulations, the composition of the State Rules and Regulations Board, the composition and powers of the Joint Committee on Administrative Rules and Regulations, and an evaluation that will be conducted by the Legislative Division of Post Audit regarding the implementation of the new provisions contained in the bill.

Alcoholic Beverage Control

House Bill 2362 creates a \$20 alcoholic beverage control (ABC) modernization fee to be charged on both initial and renewal liquor license applications. The bill reduces the initial application fee for a liquor license from \$50 to \$30 plus the \$20 modernization fee. The \$20 modernization fee is added to the renewal application fee, which will remain at \$10. The revenue from the \$20 fee will be deposited in the ABC Modernization Fund created by the bill, to be used for the software and equipment upgrades associated with the Department of Revenue's licensing, permitting, enforcement, and case management.

Economic Development

Senate Bill 185 revises the powers of Johnson and Labette counties pertaining to certain redevelopment districts and authorities.

Income Tax

House Bill 2067 amends Kansas law related to savings accounts established for designated beneficiaries to pay for qualified disability expenses pursuant to sections 529 and 529A of the Internal Revenue Code of 1986. The bill allows the proceeds from such an account established pursuant to section 529A to be transferred upon the death of a designated beneficiary to such beneficiary's estate or an account for another eligible individual specified by the designated beneficiary. The bill also disallows the State, or any agency or instrumentality thereof, from seeking the proceeds from such an account, except when such action is otherwise required by the federal Social Security Act. The bill also extends a subtraction modification for purposes of Kansas individual income taxes to contributions made to a qualified savings account established pursuant to section 529A. Finally, the bill eliminates a requirement that expenditures made from a savings account established pursuant to section 529 must be used at an institution of postsecondary education in order for a taxpayer making contributions to such an account to be able to claim the subtraction modification.

House Bill 2147 creates a process by which certain Native American military veterans may apply for a refund of state personal income taxes improperly withheld.

Liquor Tax

House Bill 2470 allows microbreweries in Kansas to contract with other microbreweries for production and packaging of beer and hard cider, creates and amends law related to the sale of alcoholic candy and to the sale of domestic beer in refillable containers, allows licensed microbrewers in the state to produce beer containing up to 15.0 percent alcohol by weight,

Selected 2018 Enacted Kansas Legislation

increases the length of time that certain businesses may serve or sell alcohol, and allows self-service beer from automated machines.

House Bill 2502 provides for newly authorized sales by cereal malt beverage (CMB) licensees of beer containing no more than 6.0 percent alcohol by volume to be subject to state and local sales taxes instead of the state liquor enforcement tax. Pursuant to legislation enacted in 2017, starting on April 1, 2019, CMB licensees will be allowed to sell beer containing no more than 6.0 percent alcohol by volume.

Lottery

House Bill 2194 amends the Kansas Lottery Act (Act) to allow the use of lottery ticket vending machines and the use of instant bingo vending machines, amends law concerning underage purchasing of lottery tickets, extends the sunset for the Kansas Lottery (Lottery), amends law directing transfers from the Lottery Operating Fund, and amends law concerning the State Debt Setoff Program.

Sales Tax

Senate Bill 415 diverts a portion of state sales tax collections by the Kansas State Fair (Fair) and retailers on the fairgrounds from the State General Fund (SGF) to the State Fair Capital Improvements Fund (SFCIF), effective July 1, 2018. Previously, 83.846 percent of such collections was allocated to the SGF and 16.154 percent to the State Highway Fund (SHF). The SFCIF will not receive the SHF's relative portion of the Fair-related collections. The diversion provisions expire if the Fair is to be located outside the city limits of Hutchinson. The bill also repeals a statutory transfer from the SGF to the SFCIF. That transfer had been set at not more than \$100,000 per year for FY 2018 and FY 2019 and not more than \$300,000 per year in subsequent years.

House Bill 2111 excludes the amount of any cash rebate granted by a manufacturer to a purchaser or lessee of a new motor vehicle from the sales price of the motor vehicle for purposes of calculating the sales tax liability on the purchase of the motor vehicle. The bill requires the rebate to be paid directly to the retailer as a result of the original sale. This exclusion takes effect July 1, 2018, and sunsets June 30, 2021.

House Bill 2488 creates the crime of knowingly selling, purchasing, installing, transferring, manufacturing, creating, designing, updating, repairing, using, or possessing automated sales suppression devices or phantom-ware. The bill defines an "automated sales suppression device" to include a computer software program carried on a memory stick or removable compact disc that is accessed through an Internet link or any other means that falsifies electronic records of electronic cash registers and other point-of-sale systems. "Phantom-ware" is generally defined as a hidden programming option embedded in the operating system or hardwired into an electronic cash register that is used to create a virtual second till or eliminate or manipulate selected transaction records.

Motor Vehicle Legislation

Senate Bill 272 amends the Uniform Act Regulating Traffic on Highways (Uniform Act) regarding passing of waste collection vehicles, length and weight limits for certain vehicles, the fine for improper passing of a school bus, and operation of golf carts on city streets.

Selected 2018 Enacted Kansas Legislation

Senate Bill 294 removes a requirement in the Vehicle Dealers and Manufacturers Licensing Act that the holder of a vehicle salesperson license be tested by written examination at license renewal. The bill allows the Director of Vehicles (Director) to require retesting for any salesperson licensee at renewal based on terms and conditions established by the Director.

Senate Bill 374 amends law concerning driving under the influence of alcohol, drugs, or both (DUI). Specifically, the bill amends statutes governing the crimes of operating or attempting to operate a commercial motor vehicle under the influence (commercial DUI); implied consent; and tests of blood, breath, urine, or other bodily substance. The bill also repeals the crime of test refusal.

House Bill 2439 amends the definition of the crime of involuntary manslaughter to include the killing of a human being committed in the commission of, or attempt to commit, or flight from driving under the influence of alcohol or drugs (DUI) while: in violation of any restriction imposed on such person's driving privileges for DUI; the person's driving privileges are suspended or revoked for DUI; or the person has been deemed a "habitual violator," as defined in KSA 2017 Supp. 8-285, including at least one DUI violation.

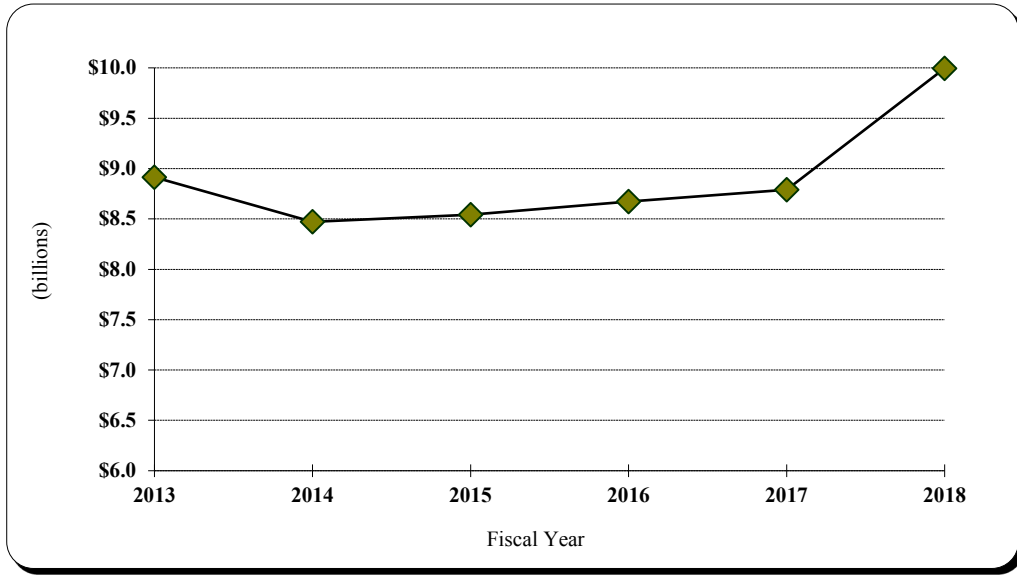
House Bill 2472 places a question as to an individual's willingness to give his or her authorization to be listed as an organ, eye, and tissue donor in the Kansas Donor Registry (Registry) in accordance with the Revised Uniform Anatomical Gift Act (Act) on the applications for a driver's license, renewal of a driver's license, and an identification card and on the notice of a driver's license expiration. The bill requires the word "donor" be placed on the front of the driver's license or identification card of an individual who provides authorization to be listed in the Registry on an application for a driver's license or an identification card. Further, the bill amends the Act regarding the persons authorized to make an anatomical gift upon a decedent's death, adds a definition for "healthcare provider," and provides an exemption from liability for such providers.

House Bill 2599 authorizes the following distinctive license plates for issuance on and after January 1, 2019: Special Olympics, Choose Life, City of Wichita, veteran of the Korean War, veteran of Operation Desert Storm, veteran of Operation Iraqi Freedom, and veteran of Operation Enduring Freedom.

House Bill 2606 amends law related to testing for a Class M (motorcycle) driver's license, online driver's license renewal, and the length of time a commercial driver's license is valid.

Total Department of Revenue Collections before Refunds

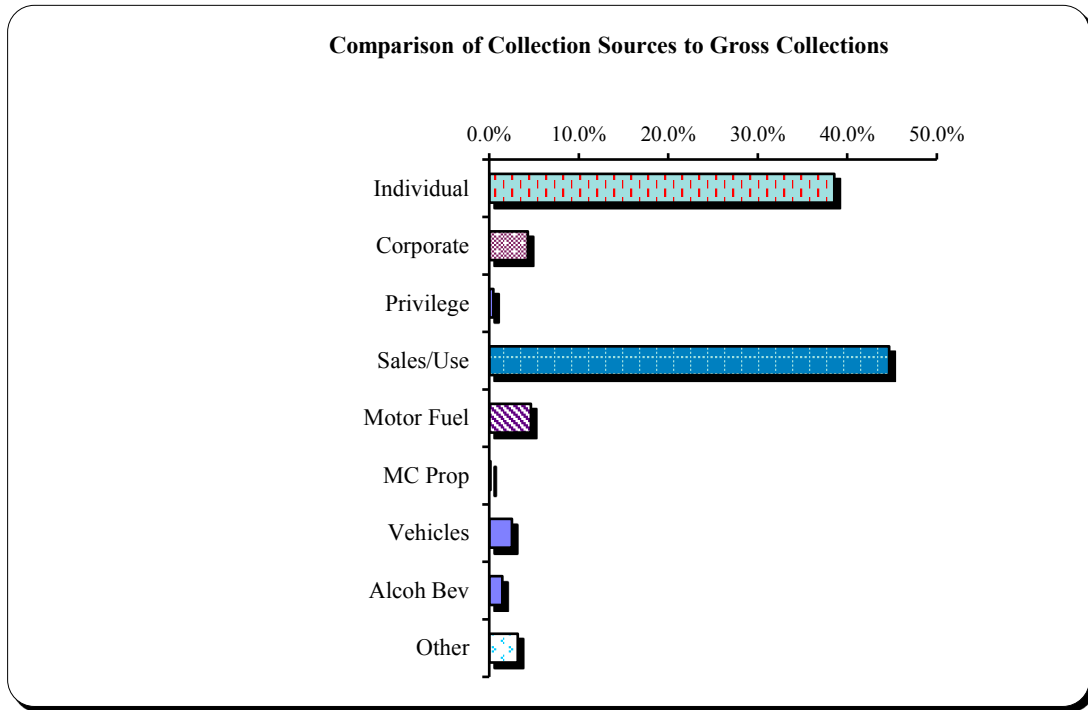
Total Department of Revenue Collections (before refunds) increased by 13.7% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
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%
2018	\$9,995,796,726	13.7%

Gross Total Collections and by Source

Collections by Department of Revenue

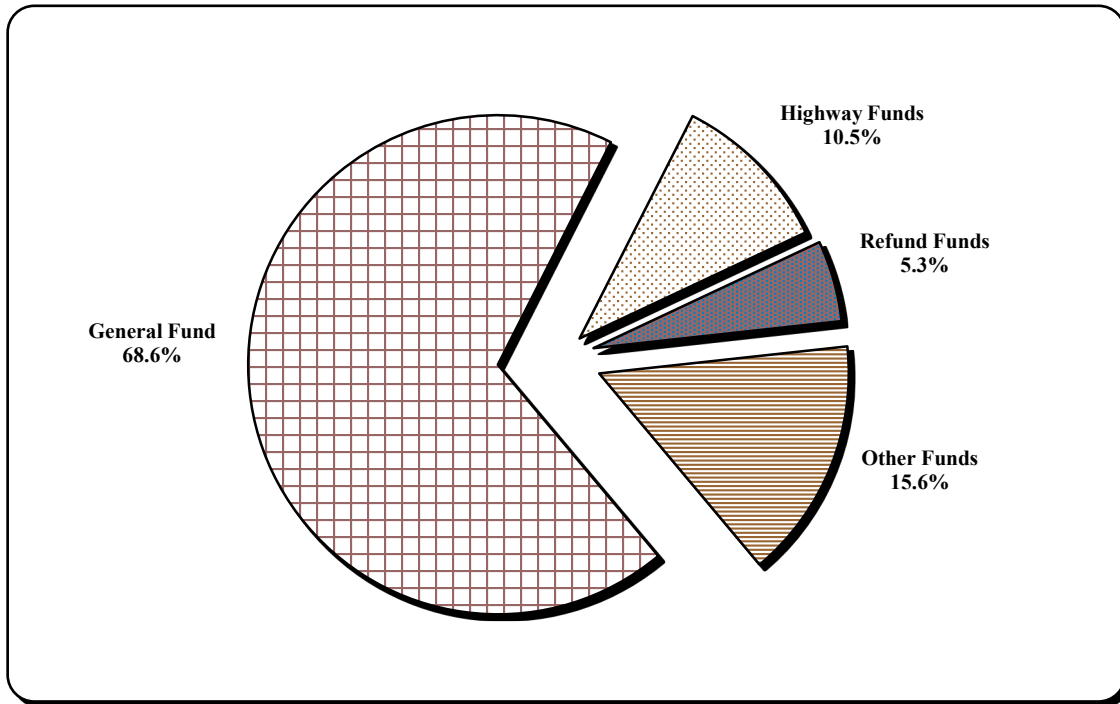


<u>Source</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018</u>	<u>Percent Change</u>	<u>Percent of FY2018 Total</u>
Individual Income Taxes	\$2,797,851,523	\$3,852,895,765	37.7%	38.5%
Corporate Income Taxes	\$384,008,163	\$431,053,637	12.3%	4.3%
Privilege Taxes	\$42,563,781	\$47,731,341	12.1%	0.5%
State and Local Sales and Use Taxes	\$4,369,667,492	\$4,465,434,597	2.2%	44.7%
Motor Fuel Taxes	\$462,115,871	\$465,235,307	0.7%	4.7%
Property Taxes: Commercial Vehicle Fee*	\$10,867,701	\$12,430,235	14.4%	0.1%
Division of Vehicles	\$256,682,339	\$254,884,742	-0.7%	2.5%
Alcoholic Beverage Control	\$142,293,967	\$147,693,807	3.8%	1.5%
Other Taxes and Fees	<u>\$325,191,611</u>	<u>\$318,437,295</u>	-2.1%	3.2%
Total	\$8,791,242,448	\$9,995,796,726	13.7%	100.0%

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

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

Total Department of Revenue Collections by Distribution to Fund



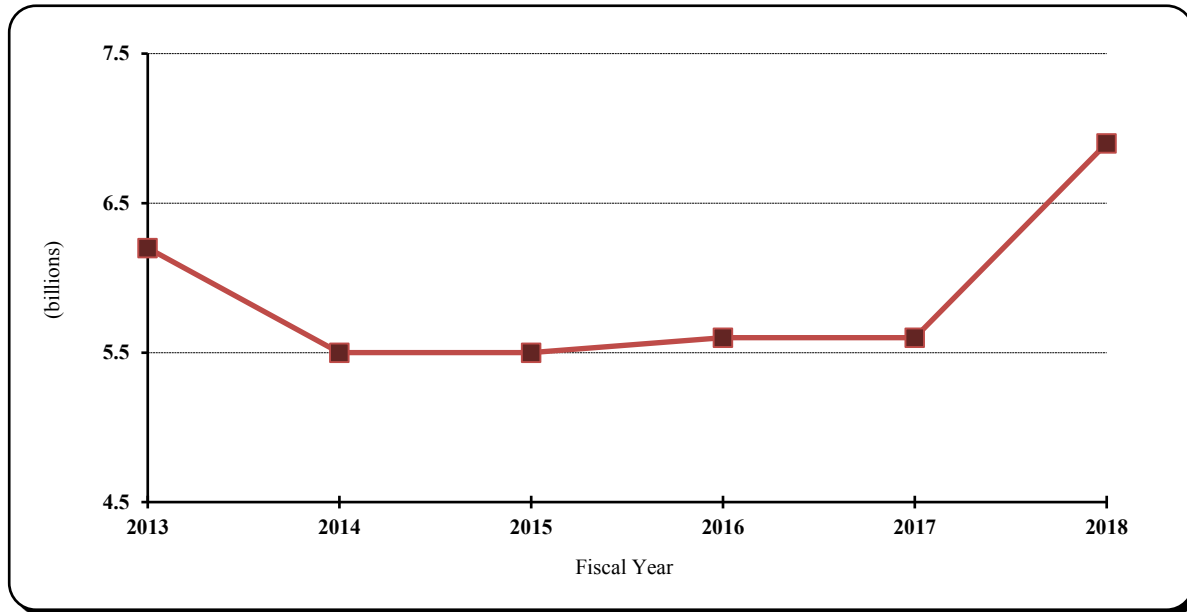
<u>Fund</u>	<u>Fiscal Year</u> <u>2017</u>	<u>Fiscal Year</u> <u>2018</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2018</u> <u>Percent</u> <u>Total</u>
State General Fund	\$5,640,971,391	\$6,856,525,504	21.5%	68.6%
All Highway Funds	\$1,036,245,418	\$1,052,891,072	1.6%	10.5%
All Refund Funds	\$567,307,045	\$524,878,408	-7.5%	5.3%
Other Funds	<u>\$1,546,718,594</u>	<u>\$1,561,501,742</u>	1.0%	<u>15.6%</u>
Total	\$8,791,242,448	\$9,995,796,726	13.7%	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 2018 State General Fund Collections increased by 21.5% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2017</u>	<u>Fiscal Year</u> <u>2018</u>	<u>Percent</u> <u>Change</u>
Commercial Vehicle Fees*	\$10,862,701	\$12,430,235	14.4%
Individual Income Tax	\$2,304,027,340	\$3,374,420,399	46.5%
Corporate Income	\$324,956,280	\$392,439,745	20.8%
Privilege	\$41,138,206	\$45,526,797	10.7%
Sales Tax	\$2,285,870,437	\$2,341,693,269	2.4%
Use Tax	\$384,654,260	\$406,513,522	5.7%
Alcoholic Beverage Taxes, Fees, Fines	\$106,865,426	\$110,048,000	3.0%
Cigarette/Tobacco Tax **	\$138,697,690	\$130,246,556	-6.1%
Mineral Tax	\$42,090,212	\$41,401,132	-1.6%
Other ***	<u>\$1,808,839</u>	<u>\$1,805,849</u>	-0.2%
Total	\$5,640,971,391	\$6,856,525,504	21.5%

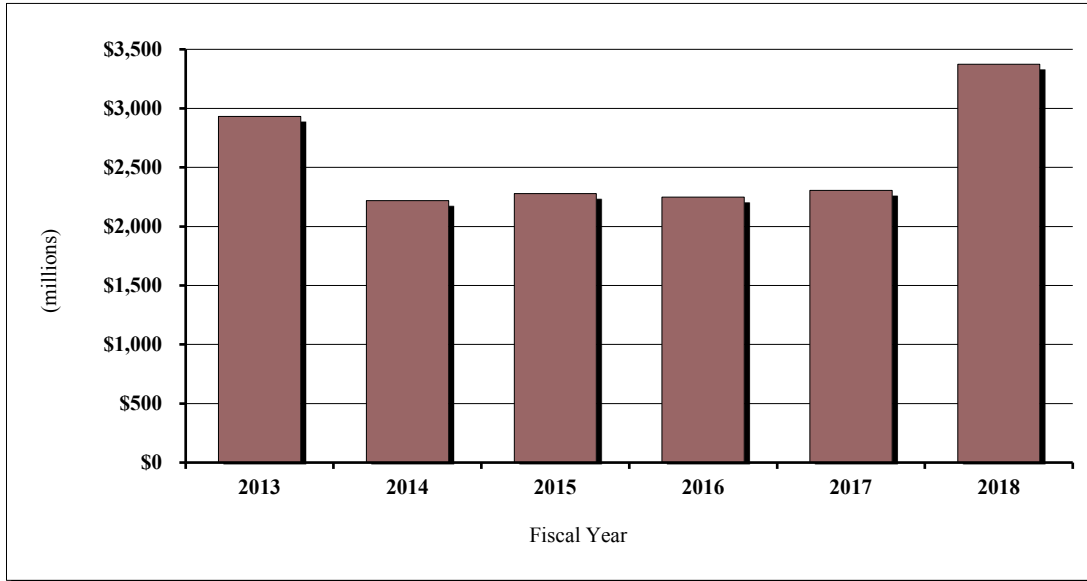
* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

** 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.

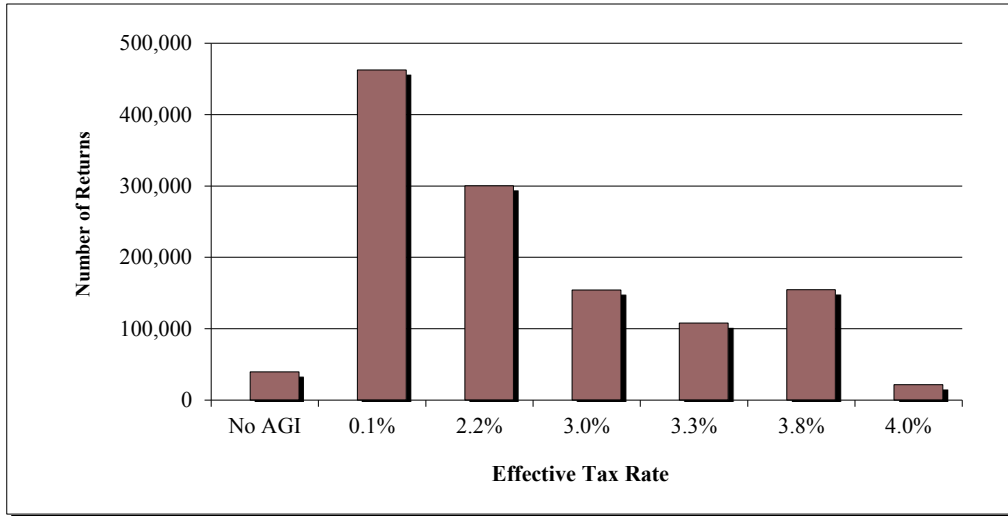


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2013	\$2,931,167,870	0.8%
2014	\$2,218,238,893	(24.3%)
2015	\$2,277,540,835	2.7%
2016	\$2,248,935,698	-1.3%
2017	\$2,304,027,340	2.4%
2018	\$3,374,420,399	46.5%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2016 Returns Processed in Calendar Year 2017

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 -	39,657	(\$159,662,037)	(\$4,615,726)
0.1%	\$0 - \$25,000	462,494	\$5,241,616,664	\$ 5,022,029
2.2%	\$25,000 - \$50,000	300,191	\$10,887,779,165	\$ 235,699,825
3.0%	\$50,000 - \$75,000	154,170	\$9,458,509,733	\$ 280,166,497
3.3%	\$75,000 - \$100,000	108,015	\$9,362,497,151	\$ 304,571,313
3.8%	\$100,000 - \$250,000	154,540	\$21,810,923,209	\$ 819,884,983
4.0%	\$250,000 - Over	21,575	\$12,147,181,274	\$ 487,593,656
3.1%	Total Kansas Residents	1,240,642	\$68,748,845,159	\$2,128,322,577

* 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	1,573	\$22,166
Creative Arts	1,281	\$15,097
Hometown Hero	1,153	\$13,247
Meals on Wheels	3,253	\$71,370
Military Emergency Relief	1,503	\$22,674
Non Game Wildlife	3,147	\$41,352
Total	11,910	\$185,906

Individual Income Tax for Tax Year 2016 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Allen	5,890	\$215,957,911	\$5,389,670	0.3%	\$915	85
Anderson	3,259	\$129,243,705	\$3,352,201	0.2%	\$1,029	61
Atchison	6,267	\$269,569,317	\$7,208,518	0.4%	\$1,150	39
Barber	2,048	\$81,430,374	\$2,217,987	0.1%	\$1,083	51
Barton	10,983	\$450,429,764	\$12,034,939	0.6%	\$1,096	47
Bourbon	5,717	\$208,637,899	\$4,991,143	0.3%	\$873	96
Brown	3,863	\$148,927,593	\$3,758,380	0.2%	\$973	72
Butler	28,152	\$1,608,928,386	\$49,568,292	2.7%	\$1,761	3
Chase	1,150	\$40,656,917	\$1,020,219	0.1%	\$887	92
Chautauqua	1,204	\$43,812,649	\$1,093,111	0.1%	\$908	86
Cherokee	7,207	\$289,844,074	\$6,414,261	0.3%	\$890	90
Cheyenne	1,169	\$42,008,668	\$1,106,749	0.1%	\$947	75
Clark	922	\$38,804,721	\$1,004,321	0.1%	\$1,089	49
Clay	3,414	\$130,878,169	\$3,352,622	0.2%	\$982	69
Cloud	3,624	\$134,588,615	\$3,458,478	0.2%	\$954	73
Coffey	3,657	\$186,471,112	\$5,561,605	0.3%	\$1,521	8
Comanche	754	\$25,358,035	\$614,183	0.0%	\$815	100
Cowley	13,632	\$691,967,648	\$19,786,967	1.1%	\$1,452	12
Crawford	14,811	\$597,660,493	\$15,481,019	0.8%	\$1,045	58
Decatur	1,260	\$39,199,911	\$1,050,963	0.1%	\$834	99
Dickinson	8,240	\$328,245,958	\$8,670,773	0.5%	\$1,052	56
Doniphan	2,982	\$127,890,571	\$3,485,003	0.2%	\$1,169	36
Douglas	42,131	\$2,228,818,111	\$68,415,824	3.7%	\$1,624	5
Edwards	1,280	\$53,700,271	\$1,468,562	0.1%	\$1,147	40
Elk	1,146	\$37,794,092	\$924,567	0.0%	\$807	101
Ellis	12,172	\$543,902,207	\$15,575,371	0.8%	\$1,280	23
Ellsworth	2,692	\$112,620,943	\$3,135,798	0.2%	\$1,165	37
Finney	16,385	\$678,960,999	\$16,809,876	0.9%	\$1,026	62
Ford	13,627	\$535,068,140	\$12,866,513	0.7%	\$944	76
Franklin	10,920	\$478,862,586	\$13,165,076	0.7%	\$1,206	31
Geary	9,908	\$336,307,049	\$7,637,972	0.4%	\$771	103
Gove	1,224	\$44,513,771	\$1,102,493	0.1%	\$901	89
Graham	1,171	\$40,363,977	\$1,005,650	0.1%	\$859	97
Grant	2,691	\$124,104,858	\$3,426,748	0.2%	\$1,273	24
Gray	2,698	\$118,828,960	\$3,296,954	0.2%	\$1,222	27
Greeley	575	\$26,239,440	\$758,299	0.0%	\$1,319	21
Greenwood	2,645	\$99,703,329	\$2,573,917	0.1%	\$973	71
Hamilton	853	\$35,147,685	\$927,204	0.0%	\$1,087	50
Harper	2,394	\$90,126,261	\$2,242,541	0.1%	\$937	78
Harvey	17,578	\$785,908,759	\$21,433,339	1.1%	\$1,219	28
Haskell	1,474	\$76,800,526	\$2,289,520	0.1%	\$1,553	7
Hodgeman	824	\$31,370,061	\$805,403	0.0%	\$977	70
Jackson	5,821	\$241,141,726	\$6,540,074	0.4%	\$1,124	42
Jefferson	8,042	\$391,690,206	\$11,942,627	0.6%	\$1,485	10
Jewell	1,326	\$39,979,394	\$933,613	0.1%	\$704	105
Johnson	235,922	\$19,681,671,363	\$708,875,430	38.0%	\$3,005	1
Kearny	1,606	\$77,892,228	\$2,218,987	0.1%	\$1,382	16
Kingman	3,084	\$132,586,507	\$3,605,889	0.2%	\$1,169	35
Kiowa	1,044	\$41,316,542	\$1,048,627	0.1%	\$1,004	66
Labette	8,643	\$316,404,382	\$7,818,711	0.4%	\$905	88
Lane	769	\$30,991,237	\$849,240	0.0%	\$1,104	45
Leavenworth	26,537	\$1,303,084,121	\$38,107,371	2.0%	\$1,436	13
Lincoln	1,448	\$49,411,754	\$1,164,085	0.1%	\$804	102
Linn	4,019	\$172,813,234	\$4,845,543	0.3%	\$1,206	30
Logan	1,315	\$50,887,685	\$1,337,414	0.1%	\$1,017	63
Lyon	13,325	\$537,425,720	\$14,058,028	0.8%	\$1,055	55
Marion	4,927	\$196,270,361	\$5,007,067	0.3%	\$1,016	64
Marshall	4,729	\$195,254,745	\$5,250,997	0.3%	\$1,110	44


Individual Income Tax for Tax Year 2016 by County

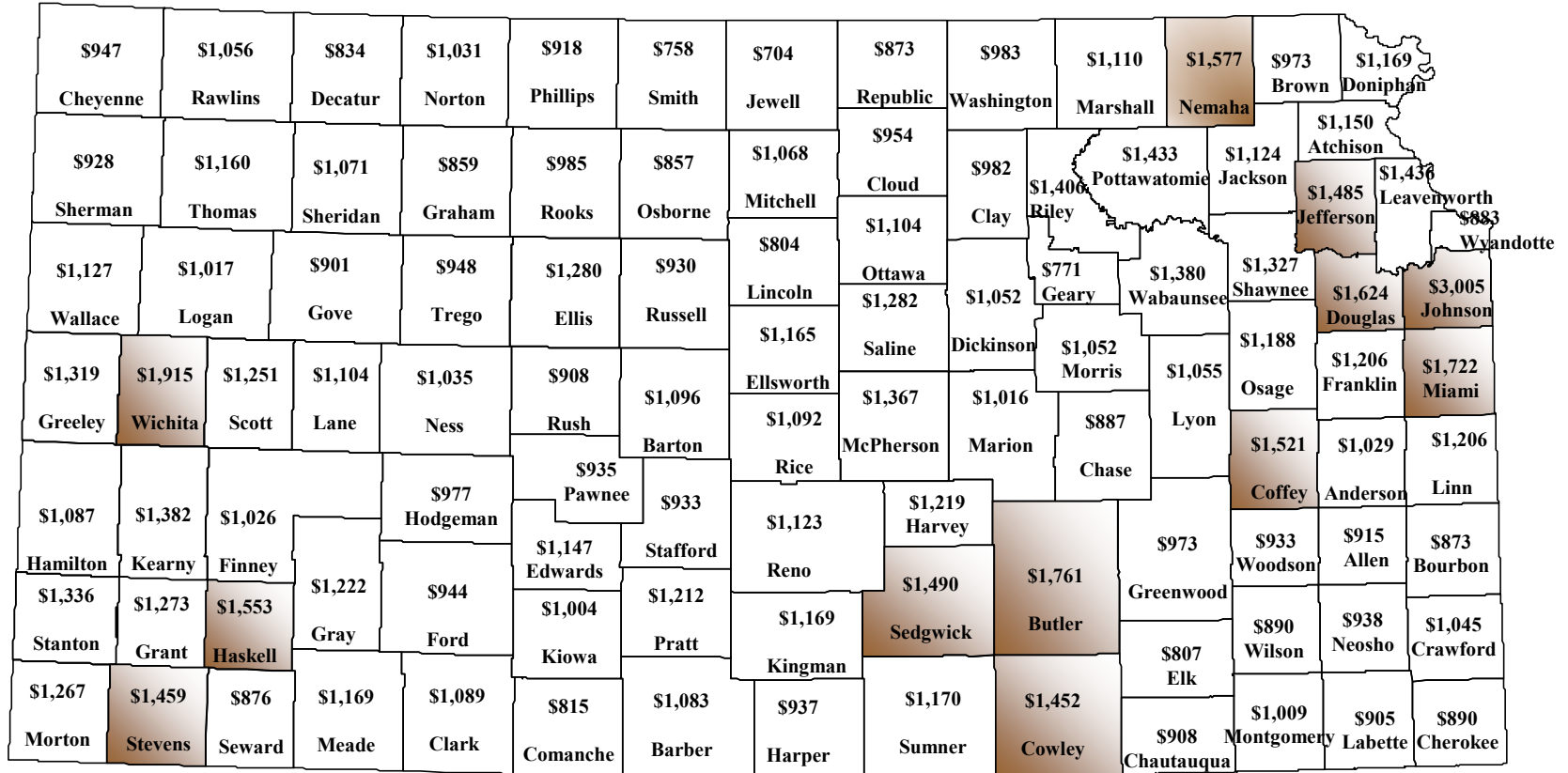
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	12,435	\$591,302,499	\$17,001,396	0.9%	\$1,367	18
Meade	1,549	\$66,274,553	\$1,811,258	0.1%	\$1,169	34
Miami	11,975	\$618,548,035	\$20,616,962	1.1%	\$1,722	4
Mitchell	2,851	\$112,315,391	\$3,045,682	0.2%	\$1,068	53
Montgomery	12,378	\$494,830,011	\$12,486,309	0.7%	\$1,009	65
Morris	2,279	\$89,966,283	\$2,396,698	0.1%	\$1,052	57
Morton	1,208	\$54,831,279	\$1,530,705	0.1%	\$1,267	25
Nemaha	4,724	\$248,468,140	\$7,449,898	0.4%	\$1,577	6
Neosho	6,236	\$234,638,362	\$5,846,738	0.3%	\$938	77
Ness	1,319	\$50,622,167	\$1,365,370	0.1%	\$1,035	59
Norton	2,235	\$88,975,016	\$2,303,491	0.1%	\$1,031	60
Osage	6,563	\$280,618,577	\$7,795,247	0.4%	\$1,188	32
Osborne	1,457	\$52,441,920	\$1,248,979	0.1%	\$857	98
Ottawa	2,484	\$101,798,873	\$2,742,198	0.1%	\$1,104	46
Pawnee	2,583	\$95,340,644	\$2,415,475	0.1%	\$935	79
Phillips	2,599	\$97,659,266	\$2,385,670	0.1%	\$918	84
Pottawatomie	9,073	\$446,951,171	\$13,002,705	0.7%	\$1,433	14
Pratt	3,952	\$172,028,556	\$4,789,336	0.3%	\$1,212	29
Rawlins	1,109	\$42,825,251	\$1,171,314	0.1%	\$1,056	54
Reno	25,662	\$1,088,087,311	\$28,820,609	1.5%	\$1,123	43
Republic	2,218	\$76,837,485	\$1,936,899	0.1%	\$873	95
Rice	3,859	\$160,542,791	\$4,214,983	0.2%	\$1,092	48
Riley	20,569	\$972,497,220	\$28,921,760	1.5%	\$1,406	15
Rooks	2,337	\$88,604,796	\$2,301,940	0.1%	\$985	67
Rush	1,464	\$51,835,570	\$1,328,982	0.1%	\$908	87
Russell	2,878	\$106,052,887	\$2,676,211	0.1%	\$930	82
Saline	24,003	\$1,138,774,101	\$30,772,659	1.6%	\$1,282	22
Scott	2,189	\$99,371,081	\$2,737,869	0.1%	\$1,251	26
Sedgwick	198,049	\$10,120,800,584	\$295,034,980	15.8%	\$1,490	9
Seward	9,033	\$347,426,259	\$7,917,265	0.4%	\$876	94
Shawnee	74,226	\$3,443,726,915	\$98,513,113	5.3%	\$1,327	20
Sheridan	1,159	\$46,694,415	\$1,241,398	0.1%	\$1,071	52
Sherman	2,733	\$101,741,679	\$2,536,144	0.1%	\$928	83
Smith	1,576	\$51,456,881	\$1,194,760	0.1%	\$758	104
Stafford	2,000	\$76,392,999	\$1,865,952	0.1%	\$933	81
Stanton	806	\$38,830,421	\$1,076,841	0.1%	\$1,336	19
Stevens	2,000	\$100,710,972	\$2,918,952	0.2%	\$1,459	11
Sumner	8,628	\$370,861,071	\$10,097,849	0.5%	\$1,170	33
Thomas	3,397	\$145,534,188	\$3,941,355	0.2%	\$1,160	38
Trego	1,311	\$48,147,917	\$1,242,523	0.1%	\$948	74
Wabaunsee	2,724	\$128,153,359	\$3,759,559	0.2%	\$1,380	17
Wallace	651	\$26,898,815	\$733,769	0.0%	\$1,127	41
Washington	2,883	\$107,416,587	\$2,832,649	0.2%	\$983	68
Wichita	1,900	\$113,405,482	\$3,637,820	0.2%	\$1,915	2
Wilson	3,581	\$131,899,981	\$3,187,013	0.2%	\$890	91
Woodson	1,324	\$47,826,830	\$1,235,680	0.1%	\$933	80
Wyandotte	61,667	\$2,271,124,732	\$54,425,262	2.9%	\$883	93
KS Residents with county indicator	1,150,986	61,210,565,042	1,866,596,961		\$1,622	
KS Residents with no county indicator	<u>89,656</u>	<u>\$7,538,280,117</u>	<u>\$261,725,616</u>		\$2,919	
Total Residents	1,240,642	\$68,748,845,159	\$2,128,322,577	88.1%	\$1,716	
Non-Residents	<u>288,407</u>	<u>\$74,350,377,429</u>	<u>\$286,464,164</u>	<u>11.9%</u>	\$993	
All Taxpayers	1,529,049	\$143,099,222,588	\$2,414,786,741	100.0%	\$1,579	

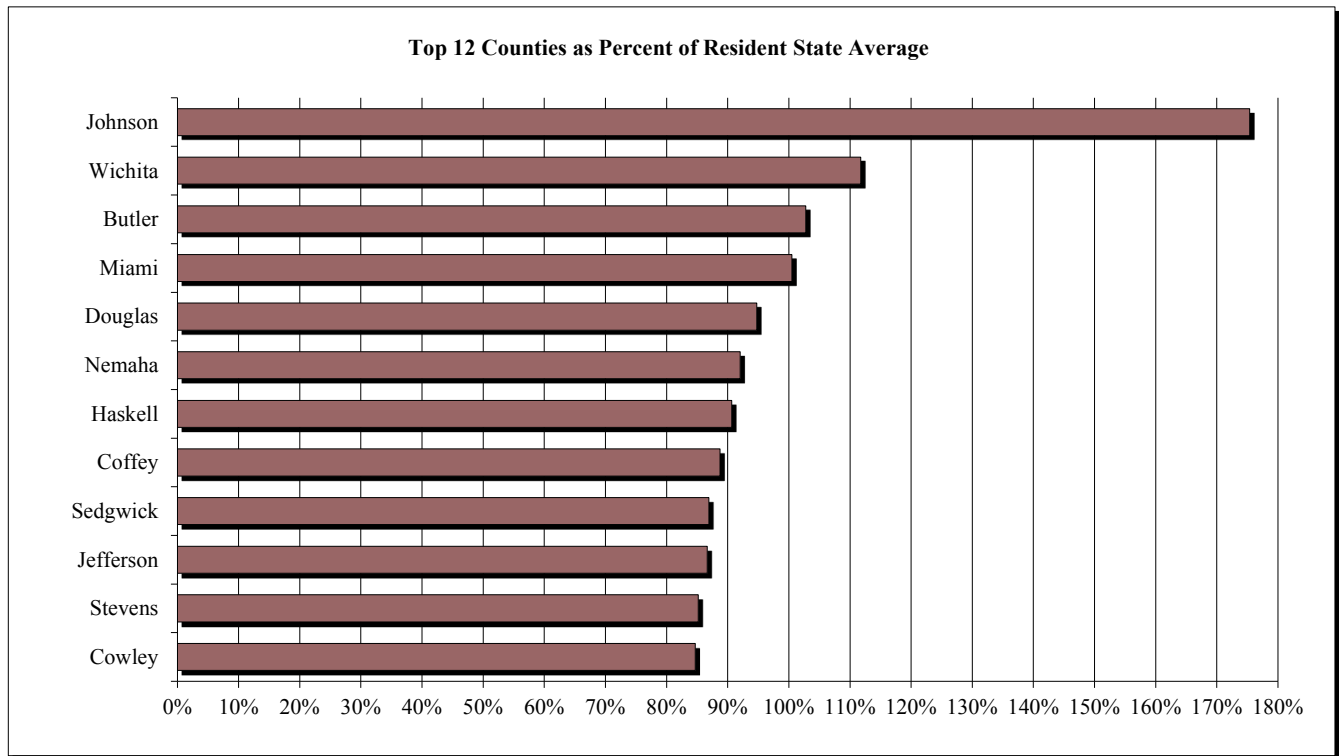
Individual Income Tax Liability Tax Year 2016

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



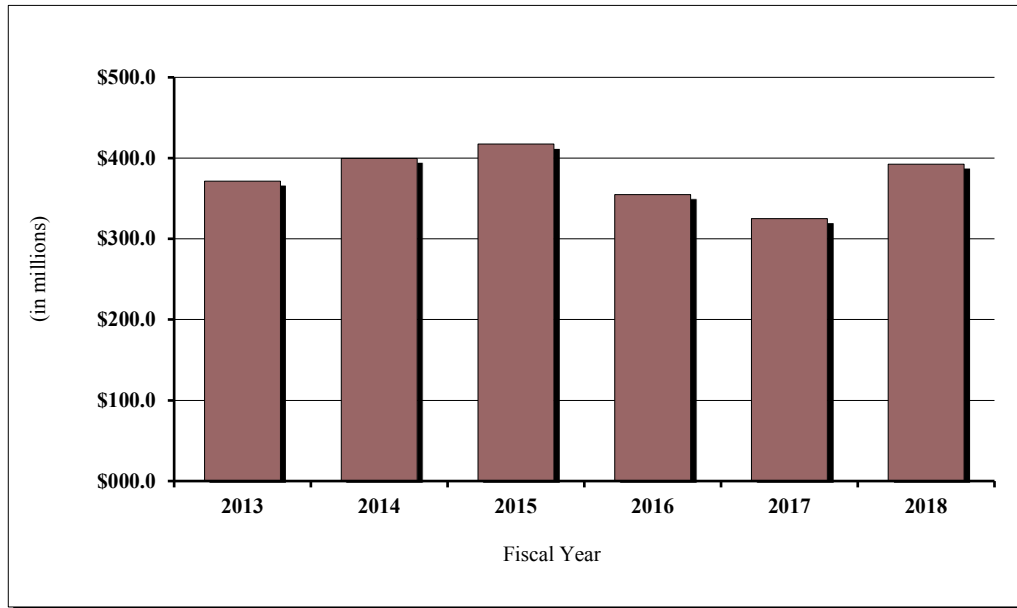
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2016



<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	\$3,005	1	175%
Wichita	\$1,915	2	112%
Butler	\$1,761	3	103%
Miami	\$1,722	4	100%
Douglas	\$1,624	5	95%
Nemaha	\$1,577	6	92%
Haskell	\$1,553	7	91%
Coffey	\$1,521	8	89%
Sedgwick	\$1,490	9	87%
Jefferson	\$1,485	10	87%
Stevens	\$1,459	11	85%
Cowley	\$1,452	12	85%
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Average Kansas Residents (top 12 counties)	\$1,714		100%

Corporate Income Tax Amount to the State General Fund after Refunds

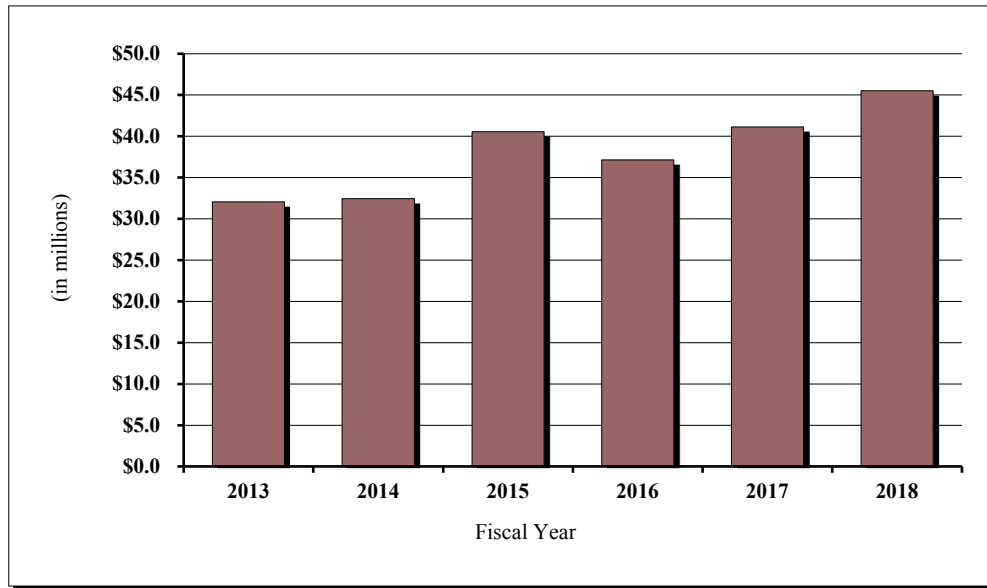
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2018	\$392,439,745	20.8%

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>
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%
2018	\$45,526,797	10.7%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2016 Returns Filed In Calendar Year 2017

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	11,745	61.7%	(\$110,211)	0.0%
\$0 - \$75,000	5,544	29.1%	\$4,415,073	1.8%
\$75,000.01 - \$100,000	299	1.6%	\$1,314,925	0.5%
\$100,000.01 - \$500,000	834	4.4%	\$11,067,293	4.4%
\$500,000.01 - \$1,000,000	189	1.0%	\$8,667,951	3.4%
\$1,000,000.01 - Over	<u>413</u>	2.2%	<u>\$226,841,697</u>	89.9%
Total	19,024	100.0%	\$252,196,728	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	55	16.2%	\$0	0.0%
\$0 - \$500,000	88	26.0%	\$735,963	2.7%
\$500,000.01 - \$1,000,000	52	15.3%	\$1,584,317	5.8%
\$1,000,000.01 - Over	<u>144</u>	42.5%	<u>\$25,099,993</u>	91.5%
Total	339	100.0%	\$27,420,273	100.0%

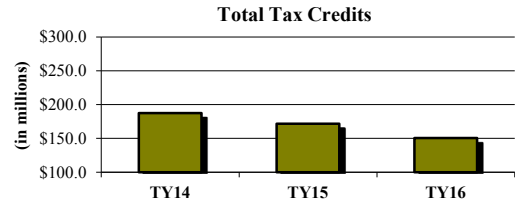
Savings and Loan Tax Liability By Taxable Income Bracket

<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 - \$100,000	5	20.0%	\$8,411	0.1%
\$100,000.01 - \$1,000,000	8	32.0%	\$90,177	1.6%
\$1,000,000.01 - Over	<u>7</u>	28.0%	<u>\$5,674,775</u>	98.3%
Total	25	100.0%	\$5,773,363	100.0%

Tax Year 2016 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2014	TY 2015	TY 2016
Corporate Income Tax	\$ 62,745,918	\$ 55,345,255	\$ 42,724,565
Individual Income Tax	\$ 118,809,120	\$ 112,607,891	\$ 102,830,215
Privilege Tax	\$ 5,745,532	\$ 3,796,976	\$ 5,141,171
Total Tax Credits	\$ 187,300,570	\$ 171,750,122	\$ 150,695,951



Totals include confidential amounts.

Adoption Credit - \$1,659,573

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 - \$3,093,489

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

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

Assistive Technology Contribution Credit - \$0

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

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

Biomass to Energy Credit - Amount withheld for confidentiality.

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

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

Business and Job Development Credit (carryover) - \$379,570

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) - \$135,697

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

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

Business Machinery and Equipment Credit - \$0

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

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

Child Day Care Assistance Credit - Amount withheld for confidentiality.

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

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

Child Dependent Care Credit - \$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.

Community Entrepreneurship Investor Credit - \$1,689,756

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

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

Community Service Credit - \$2,864,825

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

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

Declared Disaster Capital Investment Credit - Amount withheld for confidentiality.

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

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

Disabled Access Credit - \$15,960

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

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

Earned Income Credit - \$78,840,886

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

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

Electric Cogeneration Credit - Amount withheld for confidentiality.

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

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

Environmental Compliance Credit - \$0

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

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

Film Production Credit - \$0

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

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

Food Sales Tax Refund - \$7,855,278

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

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

High Performance Incentive Program - \$41,158,411

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.

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.

Historic Preservation Credit - \$5,571,121

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.

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.

Individual Development Account Credit - \$339,315

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

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

Integrated Coal Gasification Power Plant Credit - \$0

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

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

Low Income Student Scholarship Credit - \$259,325

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

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

Nitrogen Fertilizer Plant Credit - \$0

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

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

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

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

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

Petroleum Refinery Credit - Amount withheld for confidentiality.

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

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

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

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

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

Qualifying Pipeline Credit - Amount withheld for confidentiality.

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

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

Research & Development Credit - \$801,367

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

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

Rural Opportunity Zone Credit - \$1,344,262

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

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

Single City Port Authority Credit - \$0

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

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

Small Employer Health Insurance Credit - Amount withheld for confidentiality.

K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/91 and prior to 1/1/93; second effective for taxable years commencing after 12/31/99.

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

Storage and Blending Equipment Credit - \$0

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

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

Swine Facility Improvement Credit - \$0

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

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

TAF Family Contribution Credit - \$0

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

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

Telecommunications Credit - \$1,363,097

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

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

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

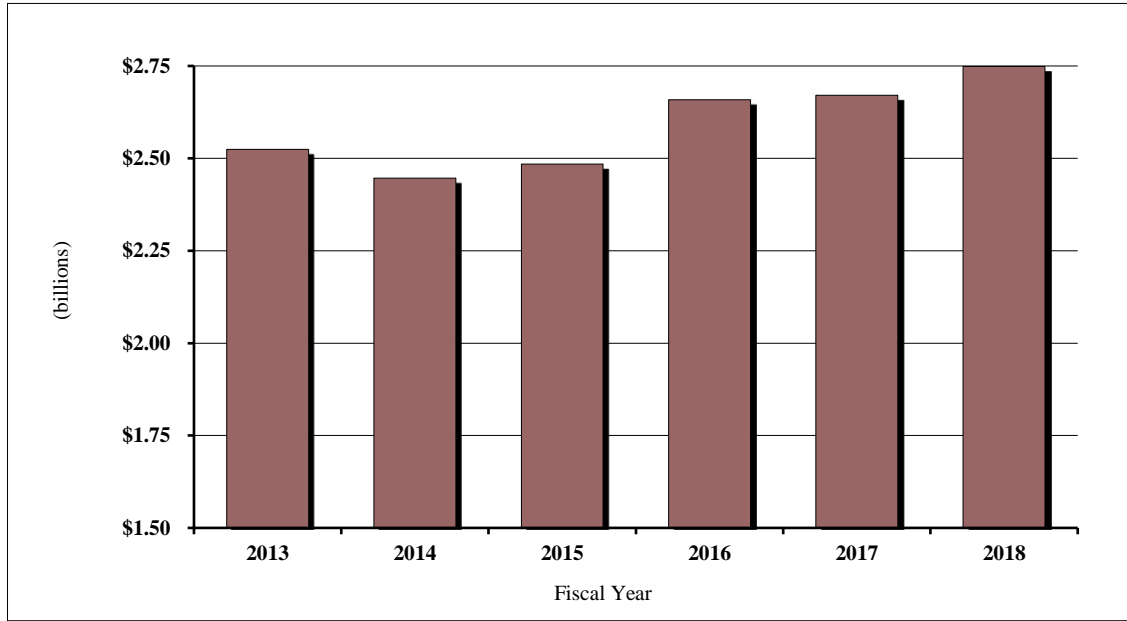
K.S.A. 74-8205, -8206, -8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.

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.

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%.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
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%
2018	\$2,341,693,269	\$406,513,522	\$2,748,206,791	2.9%

Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

County	FY2017	FY2018	Percent Change	FY2017 Per Capita	FY2017 PC Rank	FY2018 Per Capita*	FY2018 PC Rank*
Allen	\$9,759,390	\$10,475,557	7.3%	\$768	32	\$837	28
Anderson	\$4,509,684	\$4,804,430	6.5%	\$576	73	\$613	67
Atchison	\$10,254,446	\$10,757,874	4.9%	\$626	64	\$659	58
Barber	\$3,954,329	\$4,168,535	5.4%	\$844	25	\$909	19
Barton	\$27,646,554	\$28,228,674	2.1%	\$1,033	10	\$1,066	11
Bourbon	\$9,642,067	\$9,785,359	1.5%	\$660	54	\$663	57
Brown	\$7,278,276	\$7,106,579	-2.4%	\$752	36	\$737	39
Butler	\$44,337,348	\$44,693,489	0.8%	\$662	53	\$668	54
Chase	\$1,290,381	\$1,295,671	0.4%	\$483	88	\$483	89
Chautauqua	\$1,350,676	\$1,333,307	-1.3%	\$400	97	\$396	98
Cherokee	\$7,697,412	\$7,435,523	-3.4%	\$380	99	\$370	100
Cheyenne	\$1,419,364	\$1,407,381	-0.8%	\$533	80	\$525	83
Clark	\$1,959,304	\$1,225,356	-37.5%	\$946	16	\$611	68
Clay	\$5,496,640	\$5,543,452	0.9%	\$675	50	\$697	49
Cloud	\$8,132,127	\$7,853,374	-3.4%	\$889	20	\$873	24
Coffey	\$5,794,109	\$5,967,254	3.0%	\$687	47	\$726	42
Comanche	\$1,371,930	\$1,326,507	-3.3%	\$737	38	\$741	37
Cowley	\$23,008,799	\$22,715,663	-1.3%	\$644	56	\$642	62
Crawford	\$29,970,406	\$30,341,067	1.2%	\$765	33	\$777	33
Decatur	\$1,433,602	\$1,382,748	-3.5%	\$506	85	\$479	90
Dickinson	\$11,946,445	\$12,166,018	1.8%	\$627	63	\$644	61
Doniphan	\$2,884,883	\$2,956,589	2.5%	\$376	100	\$383	99
Douglas	\$106,660,589	\$107,662,541	0.9%	\$893	19	\$891	22
Edwards	\$1,507,469	\$1,629,213	8.1%	\$513	83	\$563	77
Elk	\$1,223,455	\$1,250,109	2.2%	\$480	89	\$500	86
Ellis	\$38,425,405	\$38,401,836	-0.1%	\$1,330	3	\$1,339	2
Ellsworth	\$3,603,944	\$3,690,706	2.4%	\$570	75	\$583	73
Finney	\$46,697,680	\$47,751,772	2.3%	\$1,272	4	\$1,288	4
Ford	\$33,851,274	\$32,524,175	-3.9%	\$996	13	\$946	17
Franklin	\$18,511,772	\$18,447,809	-0.3%	\$724	40	\$717	45
Gearry	\$25,246,064	\$26,859,382	6.4%	\$709	43	\$793	32
Gove	\$2,639,334	\$2,809,057	6.4%	\$1,019	11	\$1,068	10
Graham	\$2,012,283	\$2,092,027	4.0%	\$785	29	\$838	27
Grant	\$4,967,809	\$5,266,153	6.0%	\$650	55	\$700	48
Gray	\$3,583,498	\$3,872,918	8.1%	\$594	71	\$650	60
Greeley	\$915,152	\$889,107	-2.8%	\$706	44	\$712	46
Greenwood	\$2,886,273	\$3,007,412	4.2%	\$469	91	\$491	88
Hamilton	\$1,679,911	\$1,752,431	4.3%	\$662	52	\$664	56
Harper	\$4,151,997	\$4,569,147	10.0%	\$730	39	\$817	30
Harvey	\$24,562,978	\$23,835,027	-3.0%	\$704	45	\$690	50
Haskell	\$3,086,404	\$2,936,780	-4.8%	\$770	31	\$725	43
Hodgeman	\$783,033	\$845,819	8.0%	\$419	96	\$459	94
Jackson	\$6,818,050	\$7,098,685	4.1%	\$513	84	\$533	81
Jefferson	\$6,442,200	\$6,360,491	-1.3%	\$341	104	\$335	104
Jewell	\$1,077,063	\$1,032,944	-4.1%	\$371	101	\$362	102
Johnson	\$717,231,570	\$732,583,597	2.1%	\$1,227	6	\$1,239	6
Kearny	\$1,756,911	\$1,878,366	6.9%	\$449	93	\$474	91
Kingman	\$4,525,916	\$4,318,919	-4.6%	\$606	69	\$587	72
Kiowa	\$1,478,370	\$1,713,717	15.9%	\$595	70	\$690	51
Labette	\$12,868,061	\$12,477,615	-3.0%	\$629	62	\$619	66
Lane	\$1,045,491	\$1,096,383	4.9%	\$639	58	\$703	47
Leavenworth	\$41,815,944	\$43,104,617	3.1%	\$521	82	\$532	82
Lincoln	\$1,224,723	\$1,257,842	2.7%	\$399	98	\$413	97
Linn	\$5,033,641	\$4,836,901	-3.9%	\$527	81	\$497	87
Logan	\$2,460,872	\$2,327,828	-5.4%	\$869	22	\$825	29
Lyon	\$28,015,701	\$28,515,757	1.8%	\$836	26	\$854	25
Marion	\$5,487,205	\$5,407,793	-1.4%	\$453	92	\$451	95
Marshall	\$8,451,015	\$8,253,245	-2.3%	\$859	24	\$847	26

Total Amount State Sales Tax Collections by County

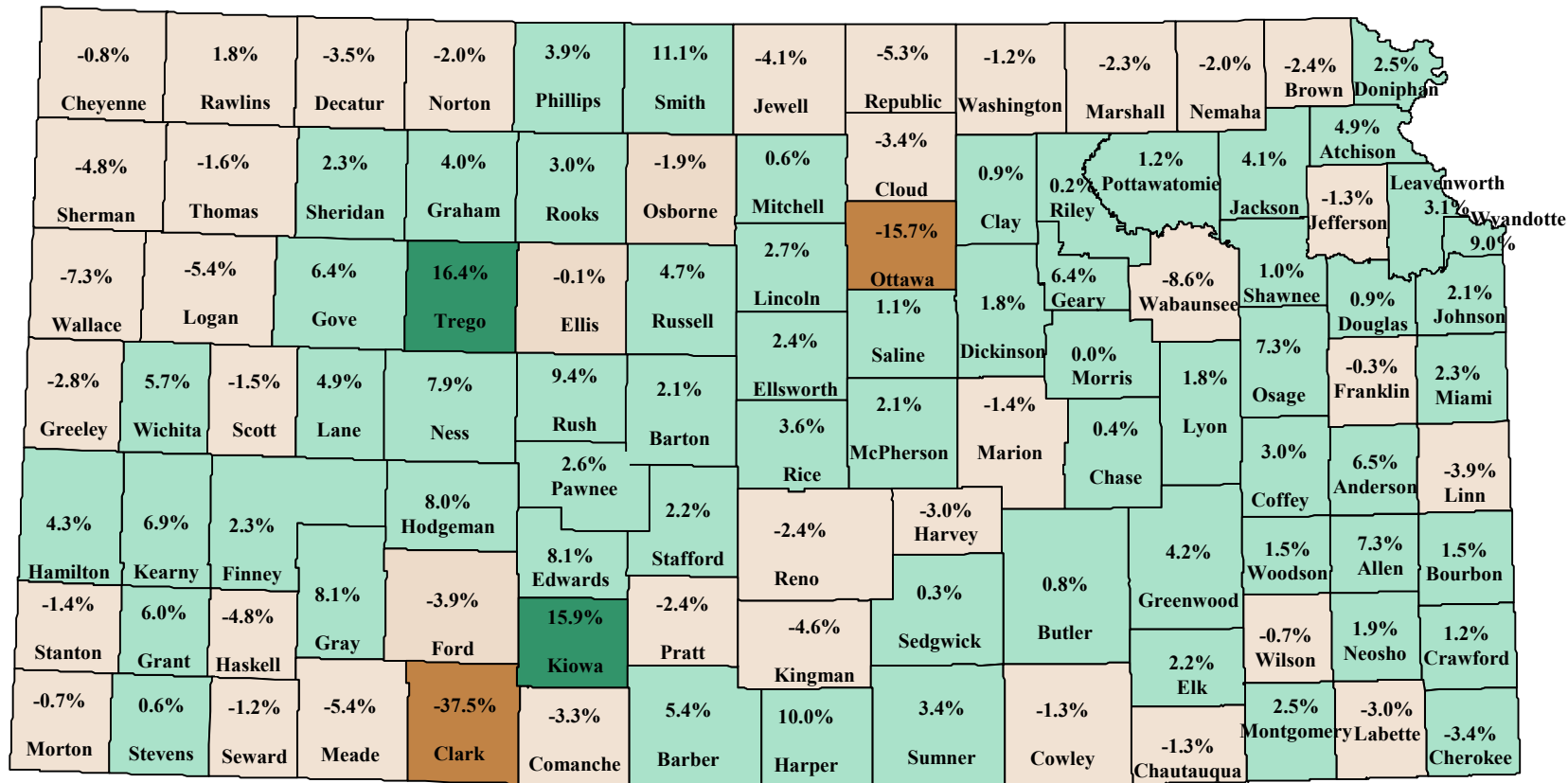
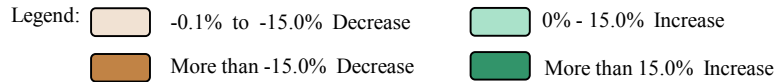
6.50% state sales tax rate effective July 1, 2015

County	FY2017	FY2018	Percent Change	FY2017 Per Capita	FY2017 PC Rank	FY2018 Per Capita*	FY2018 PC Rank*
McPherson	\$26,879,734	\$27,435,918	2.1%	\$933	17	\$956	16
Meade	\$2,492,342	\$2,358,283	-5.4%	\$591	72	\$548	80
Miami	\$20,948,666	\$21,432,730	2.3%	\$636	60	\$641	63
Mitchell	\$5,953,082	\$5,985,948	0.6%	\$954	15	\$977	14
Montgomery	\$23,326,763	\$23,906,447	2.5%	\$712	42	\$734	41
Morris	\$3,106,624	\$3,106,821	0.0%	\$557	77	\$570	75
Morton	\$1,744,188	\$1,732,229	-0.7%	\$612	66	\$632	65
Nemaha	\$7,800,824	\$7,646,959	-2.0%	\$762	35	\$756	35
Neosho	\$12,647,836	\$12,883,871	1.9%	\$783	30	\$804	31
Ness	\$2,401,728	\$2,591,264	7.9%	\$811	28	\$903	20
Norton	\$3,525,165	\$3,453,965	-2.0%	\$642	57	\$635	64
Osage	\$5,379,499	\$5,772,543	7.3%	\$340	105	\$366	101
Osborne	\$2,420,890	\$2,375,397	-1.9%	\$665	51	\$658	59
Ottawa	\$2,122,987	\$1,789,305	-15.7%	\$359	103	\$305	105
Pawnee	\$3,787,803	\$3,887,496	2.6%	\$562	76	\$582	74
Phillips	\$3,435,312	\$3,569,237	3.9%	\$633	61	\$665	55
Pottawatomie	\$31,554,616	\$31,944,799	1.2%	\$1,334	2	\$1,336	3
Pratt	\$10,647,488	\$10,391,273	-2.4%	\$1,111	8	\$1,088	8
Rawlins	\$1,363,626	\$1,388,571	1.8%	\$535	79	\$556	79
Reno	\$56,038,234	\$54,692,355	-2.4%	\$886	21	\$875	23
Republic	\$2,994,224	\$2,834,299	-5.3%	\$637	59	\$604	69
Rice	\$5,623,717	\$5,826,160	3.6%	\$572	74	\$603	70
Riley	\$54,440,827	\$54,540,958	0.2%	\$742	37	\$735	40
Rooks	\$3,662,546	\$3,771,705	3.0%	\$722	41	\$748	36
Rush	\$1,327,816	\$1,452,198	9.4%	\$434	94	\$468	93
Russell	\$4,745,237	\$4,965,936	4.7%	\$679	48	\$718	44
Saline	\$68,148,006	\$68,883,940	1.1%	\$1,236	5	\$1,259	5
Scott	\$4,495,217	\$4,426,197	-1.5%	\$893	18	\$892	21
Sedgwick	\$547,306,838	\$549,125,981	0.3%	\$1,069	9	\$1,069	9
Seward	\$22,342,279	\$22,063,410	-1.2%	\$984	14	\$996	13
Shawnee	\$179,631,326	\$181,357,817	1.0%	\$1,008	12	\$1,018	12
Sheridan	\$1,918,930	\$1,962,960	2.3%	\$765	34	\$777	34
Sherman	\$7,164,464	\$6,823,234	-4.8%	\$1,201	7	\$1,151	7
Smith	\$2,219,338	\$2,465,060	11.1%	\$611	67	\$672	53
Stafford	\$2,087,115	\$2,132,938	2.2%	\$496	87	\$507	84
Stanton	\$1,253,117	\$1,236,122	-1.4%	\$608	68	\$600	71
Stevens	\$3,777,883	\$3,800,190	0.6%	\$677	49	\$677	52
Sumner	\$12,535,738	\$12,967,946	3.4%	\$539	78	\$560	78
Thomas	\$11,385,598	\$11,200,449	-1.6%	\$1,443	1	\$1,438	1
Trego	\$2,371,841	\$2,759,737	16.4%	\$826	27	\$957	15
Wabaunsee	\$2,557,983	\$2,338,061	-8.6%	\$371	102	\$340	103
Wallace	\$930,780	\$863,141	-7.3%	\$622	65	\$566	76
Washington	\$2,792,295	\$2,759,382	-1.2%	\$503	86	\$503	85
Wichita	\$1,484,859	\$1,569,474	5.7%	\$703	46	\$739	38
Wilson	\$4,116,856	\$4,087,827	-0.7%	\$472	90	\$471	92
Woodson	\$1,329,685	\$1,350,253	1.5%	\$420	95	\$429	96
Wyandotte	\$142,046,201	\$154,806,567	9.0%	\$867	23	\$937	18
Total Counties	\$2,716,135,350	\$2,756,045,879	1.4%	\$934		\$946	
Miscellaneous	<u>\$8,245,146</u>	<u>\$7,717,211</u>					
Grand Total	\$2,724,380,496	\$2,763,763,090	1.4%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2018

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2018 state sales tax collection percentage change over Fiscal Year 2017, by county. Total statewide percent change was a 1.4% increase. Details of this map are contained in pages 35 and 36 of this report.

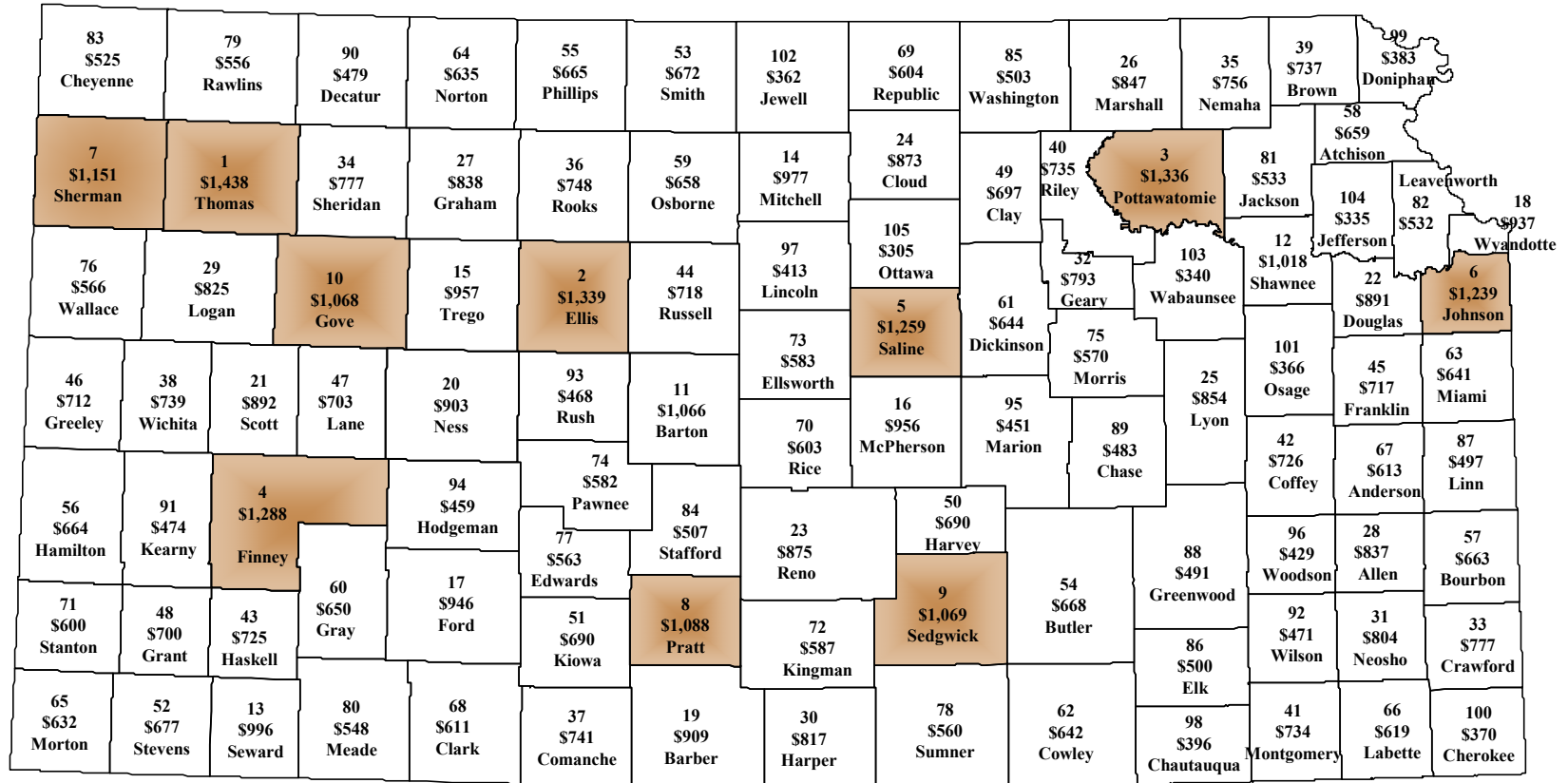


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2018 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 2017</u>	<u>FY 2018</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$2,079,261	\$2,134,712	2.7%
112 Animal Production	\$472,732	\$373,086	-21.1%
114 Fishing, Hunting and Trapping	\$771,389	\$409,609	-46.9%
115 Agriculture and Forestry Support Activities	\$3,221,005	\$2,313,742	-28.2%
2-digit Total	\$6,544,388	\$5,231,149	-20.1%
21 Mining			
211 Oil and Gas Extraction	\$1,190,240	\$1,139,243	-4.3%
212 Mining (except Oil and Gas)	\$3,745,993	\$3,340,213	-10.8%
213 Support Activities for Mining	\$9,651,012	\$9,199,633	-4.7%
2-digit Total	\$14,587,245	\$13,679,089	-6.2%
22 Utilities			
221 Utilities	\$84,910,591	\$85,318,934	0.5%
2-digit Total	\$84,910,591	\$85,318,934	0.5%
23 Construction			
236 Construction of Buildings	\$11,903,314	\$11,447,801	-3.8%
237 Heavy and Civil Engineering Construction	\$20,696,941	\$20,247,533	-2.2%
238 Specialty Trade Contractors	\$65,722,141	\$65,213,641	-0.8%
2-digit Total	\$98,322,397	\$96,908,975	-1.4%
31-33 Manufacturing			
311 Food Mfg	\$4,223,504	\$4,450,129	5.4%
312 Beverage and Tobacco Product Mfg	\$1,935,080	\$1,698,109	-12.2%
313 Textile Mills	\$186,465	\$138,516	-25.7%
314 Textile Product Mills	\$515,210	\$538,287	4.5%
315 Apparel Mfg	\$428,639	\$372,224	-13.2%
316 Leather and Allied Product Mfg	\$50,282	\$47,190	-6.1%
321 Wood Product Mfg	\$3,525,349	\$3,233,830	-8.3%
322 Paper Mfg	\$371,688	\$423,179	13.9%
323 Printing and Related Support Activities	\$5,818,082	\$5,484,370	-5.7%
324 Petroleum and Coal Products Mfg	\$1,592,030	\$1,228,920	-22.8%
325 Chemical Mfg	\$7,437,081	\$6,610,486	-11.1%
326 Plastics and Rubber Products Mfg	\$1,911,692	\$2,034,285	6.4%
327 Nonmetallic Mineral Product Mfg	\$16,626,154	\$17,430,524	4.8%
331 Primary Metal Mfg	\$279,105	\$394,920	41.5%
332 Fabricated Metal Product Mfg	\$6,150,216	\$6,274,922	2.0%
333 Machinery Mfg	\$5,446,597	\$4,780,954	-12.2%
334 Computer and Electronic Product Mfg	\$1,868,800	\$2,260,308	20.9%
335 Electrical Equipment & Appliance Mfg	\$638,790	\$795,341	24.5%
336 Transportation Equipment Mfg	\$1,837,988	\$1,586,874	-13.7%
337 Furniture and Related Product Mfg	\$2,528,367	\$2,494,056	-1.4%
339 Miscellaneous Mfg	\$4,607,261	\$4,025,913	-12.6%
2-digit Total	\$67,978,380	\$66,303,337	-2.5%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$108,646,490	\$120,178,946	10.6%
424 Merchant Wholesalers, Nondurable Goods	\$23,250,895	\$25,999,115	11.8%
425 Electronic Markets and Agents and Brokers	\$6,586,526	\$10,156,216	54.2%
2-digit Total	\$138,483,911	\$156,334,277	12.9%
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$363,998,044	\$366,912,047	0.8%

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 2017</u>	<u>FY 2018</u>	<u>Percent Change</u>
442 Furniture and Home Furnishings Stores	\$61,252,078	\$64,089,345	4.6%
443 Electronics and Appliance Stores	\$35,688,988	\$37,751,779	5.8%
444 Building Material and Garden Supply Stores	\$163,226,370	\$167,086,981	2.4%
445 Food and Beverage Stores	\$243,246,196	\$237,481,381	-2.4%
446 Health and Personal Care Stores	\$32,864,169	\$30,978,941	-5.7%
447 Gasoline Stations	\$75,176,725	\$76,332,428	1.5%
448 Clothing and Clothing Accessories Stores	\$81,481,254	\$79,510,994	-2.4%
451 Sporting Goods, Hobby, Book, & Music Stores	\$47,907,893	\$46,777,980	-2.4%
452 General Merchandise Stores	\$401,183,691	\$405,766,460	1.1%
453 Miscellaneous Store Retailers	\$54,773,919	\$54,675,135	-0.2%
454 Nonstore Retailers	\$24,301,932	\$24,495,218	0.8%
2-digit Total	\$1,585,101,259	\$1,591,858,689	0.4%
48-49 Transportation and Warehousing			
481 Air Transportation	\$546,444	\$630,321	15.3%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$2,450,665	\$2,798,390	14.2%
485 Transit and Ground Passenger Transportation	Confidential	\$12,873	36.8%
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$2,537,965	\$2,700,776	6.4%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$93,249	\$131,252	40.8%
493 Warehousing and Storage	\$2,132,042	\$2,132,287	0.0%
2-digit Total	\$8,355,139	\$9,088,309	8.8%
51 Information			
511 Publishing Industries (except Internet)	\$4,372,078	\$3,932,479	-10.1%
512 Motion Picture & Sound Recording Industries	\$5,829,033	\$7,259,280	24.5%
515 Broadcasting (except Internet)	\$37,707,558	\$27,480,182	-27.1%
517 Telecommunications	\$139,887,136	\$137,267,178	-1.9%
518 ISPs, Search Portals, and Data Processing	\$455,912	\$572,247	25.5%
519 Other Information Services	\$577,713	\$556,259	-3.7%
2-digit Total	\$188,829,431	\$177,067,625	-6.2%
52 Finance and Insurance			
522 Credit Intermediation and Related Activities	\$3,713,532	\$4,231,161	13.9%
523 Securities and Commodity Contract Brokerage	\$338,502	\$256,546	-24.2%
524 Insurance Carriers and Related Activities	\$494,605	\$413,355	-16.4%
2-digit Total	\$4,546,640	\$4,901,062	7.8%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$2,217,474	\$2,637,533	18.9%
532 Rental and Leasing Services	\$40,744,093	\$40,762,646	0.0%
533 Lessors of Nonfinancial Intangible Assets	\$449,515	\$538,777	19.9%
2-digit Total	\$43,411,082	\$43,938,956	1.2%
54 Professional and Technical Services			
541 Professional and Technical Services	\$24,386,438	\$25,342,528	3.9%
2-digit Total	\$24,386,438	\$25,342,528	3.9%
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$5,663,836	\$12,651,013	123.4%
2-digit Total	\$5,663,836	\$12,651,013	123.4%

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 2017</u>	<u>FY 2018</u>	<u>Percent Change</u>
56 Administrative and Waste Services			
561 Administrative and Support Services	\$24,125,725	\$25,268,378	4.7%
562 Waste Management and Remediation Services	\$634,117	\$688,511	8.6%
2-digit Total	\$24,759,842	\$25,956,889	4.8%
61 Educational Services			
611 Educational Services	\$6,011,332	\$6,034,264	0.4%
2-digit Total	\$6,011,332	\$6,034,264	0.4%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$2,470,124	\$2,453,077	-0.7%
622 Hospitals	\$2,325,928	\$2,319,689	-0.3%
623 Nursing and Residential Care Facilities	\$309,731	\$299,369	-3.3%
624 Social Assistance	\$355,723	\$497,329	39.8%
2-digit Total	\$5,461,507	\$5,569,465	2.0%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$6,181,203	\$7,114,532	15.1%
712 Museums, Historical Sites, Zoos, and Parks	\$828,302	\$919,688	11.0%
713 Amusement, Gambling, and Recreation	\$23,873,192	\$25,228,707	5.7%
2-digit Total	\$30,882,697	\$33,262,927	7.7%
72 Accommodation and Food Services			
721 Accommodation	\$45,570,479	\$47,171,934	3.5%
722 Food Services and Drinking Places	\$251,349,186	\$260,601,080	3.7%
2-digit Total	\$296,919,665	\$307,773,013	3.7%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$62,235,953	\$64,981,753	4.4%
812 Personal and Laundry Services	\$18,398,492	\$19,397,975	5.4%
813 Membership Associations and Organizations	\$3,120,298	\$3,334,690	6.9%
814 Private Households	\$203,267	\$170,800	-16.0%
2-digit Total	\$83,958,009	\$87,885,218	4.7%
92 Public Administration			
921 Executive, Legislative, & General Government	\$3,564,904	\$5,643,919	58.3%
922 Justice, Public Order, and Safety Activities	\$202,103	\$292,574	44.8%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$78,938	\$49,153	-37.7%
925 Administration of Housing Programs, Urban Plan	Confidential	Confidential	n/a
926 Administration of Economic Programs	\$28,445	\$31,677	11.4%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$3,895,528	\$6,035,120	54.9%
99 Unclassified Establishments			
999 Unclassified Establishments	\$1,371,179	\$2,622,250	91.2%
2-digit Total	\$1,371,179	\$2,622,250	91.2%
Total	\$2,724,380,496	\$2,763,763,090	1.4%

Local Sales and Use Tax Collections Issued for FY 2017 and FY 2018

County/City	Sales Tax			Use Tax		
	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change
Allen County	\$2,058,326	\$2,149,878	4.4%	\$198,750	\$299,685	50.8%
Anderson County	\$1,161,271	\$1,233,497	6.2%	\$177,875	\$192,433	8.2%
Atchison County	\$2,144,917	\$2,309,495	7.7%	\$445,735	\$413,966	-7.1%
Barber County	\$679,990	\$697,718	2.6%	\$140,889	\$129,916	-7.8%
Barton County	\$4,517,283	\$4,632,584	2.6%	\$526,002	\$488,240	-7.2%
Bourbon County	\$2,314,683	\$2,321,726	0.3%	\$363,216	\$400,472	10.3%
Brown County	\$1,652,384	\$1,231,441	n/a	\$329,833	\$233,263	-29.3%
Butler County	\$1,872,307	\$1,886,125	0.7%	\$327,028	\$348,865	6.7%
Chase County	\$235,140	\$235,362	0.1%	\$32,931	\$36,716	11.5%
Chautauqua County	\$525,575	\$514,027	-2.2%	\$129,743	\$116,050	-10.6%
Cherokee County	\$2,073,394	\$1,991,261	-4.0%	\$772,202	\$783,310	1.4%
Cheyenne County	\$532,773	\$530,785	-0.4%	\$129,467	\$137,894	6.5%
Clay County	\$950,865	\$952,272	0.1%	\$136,213	\$141,059	3.6%
Cloud County	\$1,377,615	\$1,307,460	-5.1%	\$196,272	\$165,729	-15.6%
Cowley County	\$975,541	\$893,940	n/a	\$149,708	\$144,927	-3.2%
Crawford County	\$5,007,678	\$5,079,191	1.4%	\$1,090,266	\$1,100,925	1.0%
Decatur County	\$260,356	\$262,694	0.9%	\$81,586	\$84,559	3.6%
Dickinson County	\$3,071,180	\$3,114,713	1.4%	\$420,980	\$473,595	12.5%
Doniphan County	\$546,283	\$582,556	6.6%	\$222,558	\$230,552	3.6%
Douglas County	\$17,451,316	\$17,723,649	1.6%	\$1,998,375	\$2,104,239	5.3%
Edwards County	\$268,147	\$287,349	7.2%	\$49,071	\$53,310	8.6%
Elk County	\$228,346	\$223,895	-1.9%	\$37,193	\$36,975	-0.6%
Ellis County	\$3,119,772	\$3,105,208	-0.5%	\$323,336	\$350,764	8.5%
Ellsworth County	\$521,995	\$609,031	16.7%	\$155,104	\$97,022	-37.4%
Finney County	\$7,734,825	\$7,995,448	n/a	\$831,305	\$1,085,247	30.5%
Ford County	\$8,671,762	\$5,663,246	n/a	\$1,106,784	\$530,226	-52.1%
Franklin County	\$4,648,724	\$4,653,238	0.1%	\$889,666	\$853,314	-4.1%
Geary County	\$5,233,867	\$5,430,396	3.8%	\$702,371	\$879,732	25.3%
Gove County	\$884,243	\$948,692	7.3%	\$118,506	\$115,530	-2.5%
Graham County	\$347,922	\$359,739	3.4%	\$62,982	\$61,988	-1.6%
Gray County	\$670,383	\$712,683	6.3%	\$156,948	\$173,719	10.7%
Greeley County	\$175,045	\$158,055	-9.7%	\$35,123	\$38,724	10.3%
Greenwood County	\$525,532	\$524,919	-0.1%	\$92,449	\$97,774	5.8%
Hamilton County	\$323,380	\$319,256	-1.3%	\$70,560	\$53,230	-24.6%
Harvey County	\$8,319,747	\$8,060,530	-3.1%	\$1,144,263	\$1,238,940	8.3%
Haskell County	\$262,915	\$242,024	-7.9%	\$57,548	\$55,425	-3.7%
Hodgeman County	\$156,252	\$158,875	1.7%	\$26,681	\$32,633	22.3%
Jackson County	\$1,683,693	\$1,738,566	3.3%	\$246,449	\$242,416	-1.6%
Jefferson County	\$1,214,095	\$1,201,361	-1.0%	\$273,690	\$287,751	5.1%
Jewell County	\$215,084	\$206,239	-4.1%	\$54,184	\$55,642	2.7%
Johnson County	\$143,664,863	\$175,685,480	n/a	\$30,199,988	\$37,195,478	23.2%
Kingman County	\$621,603	\$1,036,063	n/a	\$192,508	\$271,218	40.9%
Kiowa County	\$266,347	\$286,897	7.7%	\$75,760	\$81,792	8.0%
Labette County	\$2,814,601	\$2,757,037	-2.0%	\$533,335	\$491,521	-7.8%
Lane County	\$191,876	\$193,438	0.8%	\$33,677	\$30,850	-8.4%
Leavenworth County	\$7,052,188	\$7,338,454	4.1%	\$1,270,785	\$1,433,153	12.8%
Lincoln County	\$227,505	\$244,682	7.6%	\$39,947	\$52,700	31.9%
Logan County	\$639,572	\$604,686	-5.5%	\$92,828	\$101,134	8.9%
Lyon County	\$4,619,375	\$4,685,357	1.4%	\$489,859	\$523,049	6.8%
Marion County	\$1,487,607	\$1,428,839	-4.0%	\$244,720	\$229,612	-6.2%
Mcperson County	\$6,612,018	\$6,618,505	0.1%	\$1,316,528	\$1,309,689	-0.5%
Meade County	\$455,764	\$424,660	-6.8%	\$103,347	\$100,086	-3.2%
Miami County	\$5,322,499	\$5,465,990	2.7%	\$1,001,143	\$1,095,961	9.5%
Mitchell County	\$1,057,073	\$1,024,618	-3.1%	\$123,612	\$135,546	9.7%
Montgomery County	\$14	\$278	1933.4%	\$0	\$0	#DIV/0!
Morris County	\$562,053	\$546,108	-2.8%	\$88,518	\$93,399	5.5%
Morton County	\$288,008	\$305,098	5.9%	\$228,366	\$93,192	-59.2%
Nemaha County	\$1,959,613	\$2,006,770	2.4%	\$379,792	\$419,671	10.5%
Neosho County	\$2,064,867	\$2,127,976	3.1%	\$303,209	\$306,168	1.0%
Norton County	\$453,612	\$438,741	-3.3%	\$105,624	\$112,062	6.1%
Osage County	\$1,003,278	\$1,056,193	5.3%	\$165,812	\$180,954	9.1%
Osborne County	\$656,745	\$630,042	-4.1%	\$92,028	\$119,234	29.6%
Ottawa County	\$431,180	\$341,808	-20.7%	\$68,892	\$73,009	6.0%
Pawnee County	\$1,294,762	\$1,305,764	0.8%	\$168,554	\$183,223	8.7%
Phillips County	\$306,660	\$308,545	0.6%	\$68,899	\$65,425	-5.0%
Pottawatomie County	\$5,111,448	\$5,092,491	-0.4%	\$602,459	\$605,857	0.6%
Pratt County	\$3,107,172	\$2,867,804	-7.7%	\$469,827	\$462,327	-1.6%

Local Sales and Use Tax Collections Issued for FY 2017 and FY 2018

County/City	Sales Tax			Use Tax		
	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change
Rawlins County	\$374,712	\$251,889	n/a	\$101,494	\$75,681	-25.4%
Reno County	\$14,070,776	\$13,911,492	-1.1%	\$2,212,027	\$2,313,702	4.6%
Republic County	\$1,073,009	\$994,249	-7.3%	\$168,689	\$156,113	-7.5%
Rice County	\$927,216	\$1,012,188	9.2%	\$242,537	\$284,750	17.4%
Riley County	\$9,117,211	\$9,024,780	-1.0%	\$1,063,219	\$1,066,942	0.4%
Rooks County	\$309,992	\$316,755	2.2%	\$40,726	\$40,086	-1.6%
Russell County	\$1,664,720	\$1,729,962	3.9%	\$215,879	\$250,525	16.0%
Saline County	\$11,112,598	\$11,266,364	1.4%	\$997,237	\$1,091,523	9.5%
Scott County	\$1,605,779	\$1,556,465	-3.1%	\$262,383	\$277,298	5.7%
Sedgwick County	\$90,202,328	\$89,608,789	-0.7%	\$10,656,097	\$10,858,988	1.9%
Seward County	\$4,630,146	\$4,263,698	-7.9%	\$618,054	\$679,127	9.9%
Shawnee County	\$34,221,673	\$34,333,098	0.3%	\$5,063,729	\$5,025,487	-0.8%
Sheridan County	\$671,247	\$673,617	0.4%	\$110,389	\$135,953	23.2%
Sherman County	\$2,637,678	\$2,554,410	-3.2%	\$327,830	\$290,075	-11.5%
Smith County	\$790,082	\$863,641	9.3%	\$156,197	\$161,321	3.3%
Stafford County	\$366,545	\$384,767	5.0%	\$57,611	\$68,722	19.3%
Stanton County	\$220,561	\$224,576	1.8%	\$49,425	\$50,678	2.5%
Stevens County	\$0	\$531,897	n/a	\$0	\$175,592	#DIV/0!
Sumner County	\$1,196,984	\$2,249,961	n/a	\$218,102	\$475,902	118.2%
Thomas County	\$1,911,402	\$2,700,915	n/a	\$252,126	\$320,477	27.1%
Trego County	\$607,573	\$690,420	13.6%	\$77,538	\$111,932	44.4%
Wabaunsee County	\$726,303	\$658,524	-9.3%	\$232,612	\$150,565	-35.3%
Washington County	\$525,844	\$510,442	-2.9%	\$125,520	\$138,550	10.4%
Wichita County	\$557,132	\$629,893	13.1%	\$132,527	\$203,290	53.4%
Wilson County	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Woodson County	\$243,949	\$242,221	-0.7%	\$47,380	\$47,936	1.2%
Wyandotte County	\$25,572,552	\$25,575,150	0.0%	\$4,903,477	\$5,410,356	10.3%
Abilene	\$1,318,652	\$1,348,193	2.2%	\$127,853	\$155,269	21.4%
Alden	\$0	\$309	n/a	\$0	\$601	#DIV/0!
Alma	\$80,331	\$89,010	10.8%	\$20,982	\$14,267	-32.0%
Almena	\$11,395	\$10,666	-6.4%	\$4,628	\$4,304	-7.0%
Altamont	\$66,692	\$61,445	-7.9%	\$22,315	\$21,699	-2.8%
Altoona	\$19,436	\$18,314	-5.8%	\$6,822	\$3,515	-48.5%
Americus	\$14,787	\$15,322	3.6%	\$3,024	\$2,871	-5.1%
Andover	\$3,306,399	\$3,375,659	2.1%	\$702,335	\$719,167	2.4%
Anthony	\$153,042	\$146,181	-4.5%	\$23,612	\$63,946	170.8%
Argonia	\$25,961	\$20,554	-20.8%	\$5,625	\$9,878	75.6%
Arkansas City	\$3,353,183	\$3,963,051	n/a	\$446,159	\$560,295	25.6%
Arma	\$81,455	\$80,553	-1.1%	\$15,137	\$19,323	27.7%
Ashland	\$96,359	\$94,374	-2.1%	\$15,796	\$22,621	43.2%
Atchison	\$1,455,738	\$1,533,800	5.4%	\$234,729	\$224,351	-4.4%
Attica	\$72,854	\$64,341	-11.7%	\$8,837	\$8,800	-0.4%
Auburn	\$133,432	\$125,539	-5.9%	\$20,632	\$23,362	13.2%
Augusta	\$2,044,942	\$2,069,831	1.2%	\$428,368	\$406,166	-5.2%
Axtell	\$50,200	\$53,799	7.2%	\$10,251	\$11,656	13.7%
Baldwin City	\$421,194	\$446,940	6.1%	\$107,419	\$109,615	2.0%
Basehor	\$392,109	\$430,145	9.7%	\$117,715	\$144,499	22.8%
Baxter Springs	\$319,528	\$330,311	n/a	\$116,626	\$140,131	20.2%
Belle Plaine	\$90,280	\$90,696	0.5%	\$27,675	\$26,463	-4.4%
Belleville	\$160,067	\$156,975	-1.9%	\$42,138	\$18,682	-55.7%
Beloit	\$802,699	\$777,785	-3.1%	\$81,018	\$84,532	4.3%
Bennington	\$32,729	\$28,579	-12.7%	\$9,954	\$8,881	-10.8%
Benton	\$96,413	\$100,556	4.3%	\$22,046	\$28,499	29.3%
Blue Rapids	\$143,278	\$154,958	8.2%	\$17,789	\$21,654	21.7%
Bonner Springs	\$3,289,585	\$3,215,171	-2.3%	\$372,679	\$418,059	12.2%
Bronson	\$9,333	\$9,065	-2.9%	\$2,235	\$1,960	-12.3%
Buhler	\$75,840	\$71,035	-6.3%	\$17,306	\$32,913	90.2%
Burden	\$25,357	\$27,242	7.4%	\$5,807	\$5,654	-2.6%
Burlingame	\$53,203	\$59,102	11.1%	\$9,936	\$10,625	6.9%
Burlington	\$880,940	\$894,215	1.5%	\$133,908	\$105,448	-21.3%
Burrton	\$5,846	\$64,403	n/a	\$972	\$13,847	1323.9%
Caldwell	\$105,762	\$101,224	-4.3%	\$31,930	\$32,454	1.6%
Caney	\$395,274	\$387,670	-1.9%	\$105,410	\$95,043	-9.8%
Canton	\$57,702	\$54,376	-5.8%	\$10,652	\$9,562	-10.2%
Carbondale	\$197,813	\$237,745	20.2%	\$29,245	\$31,878	9.0%
Cedar Vale	\$40,196	\$34,747	-13.6%	\$9,773	\$6,543	-33.1%
Chanute	\$2,053,930	\$2,161,908	5.3%	\$242,379	\$264,397	9.1%

Local Sales and Use Tax Collections Issued for FY 2017 and FY 2018

County/City	Sales Tax			Use Tax		
	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change
Chapman	\$104,672	\$98,527	-5.9%	\$16,153	\$17,390	7.7%
Chase	\$12,892	\$13,416	4.1%	\$5,165	\$5,691	10.2%
Cherokee	\$30,297	\$30,991	2.3%	\$66,960	\$5,051	-92.5%
Cherryvale	\$527,088	\$511,777	-2.9%	\$135,273	\$135,054	-0.2%
Chetopa	\$86,405	\$97,654	13.0%	\$19,937	\$24,925	25.0%
Cimarron	\$257,567	\$250,070	-2.9%	\$64,108	\$58,687	-8.5%
Claffin	\$21,610	\$20,827	-3.6%	\$3,052	\$3,978	30.4%
Clay Center	\$1,454,883	\$1,459,979	0.4%	\$133,737	\$129,902	-2.9%
Clifton	\$33,224	\$29,909	-10.0%	\$387,027	\$13,523	-96.5%
Coffeyville	\$4,206,360	\$4,057,574	-3.5%	\$802,997	\$741,494	-7.7%
Colby	\$1,199,362	\$1,183,058	-1.4%	\$108,113	\$113,544	5.0%
Coldwater	\$223,884	\$252,703	12.9%	\$32,011	\$45,290	41.5%
Collyer	\$5,836	\$8,623	47.8%	\$1,159	\$2,649	128.6%
Columbus	\$468,376	\$467,299	-0.2%	\$113,181	\$123,330	9.0%
Concordia	\$1,059,837	\$1,049,127	-1.0%	\$79,718	\$94,720	18.8%
Conway Springs	\$114,452	\$118,340	3.4%	\$22,583	\$43,459	92.4%
Cottonwood Falls	\$89,814	\$85,931	-4.3%	\$9,605	\$11,099	15.5%
Council Grove	\$644,079	\$628,821	-2.4%	\$63,447	\$63,075	-0.6%
Cunningham	\$56,514	\$58,012	2.7%	\$31,207	\$19,446	-37.7%
Danville	\$0	\$78	n/a		\$55	#DIV/0!
Dearing	\$17,026	\$27,315	n/a	\$4,563	\$12,181	167.0%
Deerfield	\$27,543	\$35,192	27.8%	\$12,594	\$16,880	34.0%
Delphos	\$34,015	\$16,815	-50.6%	\$4,962	\$3,191	-35.7%
Derby	\$2,276,970	\$2,349,074	3.2%	\$227,528	\$254,586	11.9%
DeSoto	\$842,671	\$849,643	0.8%	\$409,154	\$488,097	19.3%
Dighton	\$102,225	\$97,413	-4.7%	\$19,620	\$15,198	-22.5%
Dodge City	\$5,200,750	\$4,983,776	-4.2%	\$533,463	\$454,474	-14.8%
Douglass	\$180,492	\$185,361	2.7%	\$64,882	\$57,915	-10.7%
Downs	\$59,645	\$60,805	1.9%	\$6,694	\$7,658	14.4%
Easton	\$27,872	\$29,608	6.2%	\$7,072	\$34,212	383.8%
Edgerton	\$295,311	\$383,806	30.0%	\$203,803	\$115,224	-43.5%
Edna	\$33,056	\$65,593	n/a	\$7,440	\$14,185	90.6%
Edwardsville	\$615,714	\$709,720	15.3%	\$286,994	\$331,322	15.4%
Effingham	\$28,426	\$23,397	-17.7%	\$6,992	\$6,389	-8.6%
El Dorado	\$2,223,956	\$2,177,270	-2.1%	\$262,582	\$265,615	1.2%
Elkhart	\$185,241	\$196,236	5.9%	\$42,067	\$53,175	26.4%
Ellinwood	\$91,939	\$83,379	-9.3%	\$11,207	\$11,290	0.7%
Ellis	\$340,327	\$330,868	-2.8%	\$58,490	\$70,238	20.1%
Ellsworth	\$425,239	\$439,204	3.3%	\$53,955	\$58,669	8.7%
Elwood	\$127,876	\$173,331	35.5%	\$32,240	\$37,846	17.4%
Emporia	\$4,202,826	\$4,291,567	2.1%	\$391,720	\$399,750	2.0%
Erie	\$133,651	\$136,161	1.9%	\$27,286	\$27,600	1.2%
Eudora	\$582,778	\$576,979	-1.0%	\$147,473	\$155,627	5.5%
Eureka	\$554,535	\$560,258	1.0%	\$92,817	\$88,416	-4.7%
Fairway	\$809,474	\$804,363	-0.6%	\$304,702	\$347,867	14.2%
Florence	\$36,521	\$35,858	-1.8%	\$5,088	\$4,609	-9.4%
Fontana	\$2,865	\$3,130	9.3%	\$2,197	\$3,755	71.0%
Fort Scott	\$2,112,388	\$2,115,245	0.1%	\$265,684	\$268,278	1.0%
Frankfort	\$117,218	\$108,046	-7.8%	\$26,996	\$16,596	-38.5%
Fredonia	\$865,167	\$858,234	-0.8%	\$151,627	\$148,258	-2.2%
Frontenac	\$513,076	\$527,505	2.8%	\$76,507	\$115,239	50.6%
Galena	\$196,560	\$199,063	1.3%	\$99,642	\$102,907	3.3%
Garden City	\$6,481,449	\$6,559,300	1.2%	\$505,171	\$763,908	51.2%
Gardner	\$3,372,065	\$3,558,287	5.5%	\$514,707	\$540,811	5.1%
Garnett	\$262,604	\$272,069	3.6%	\$21,543	\$21,038	-2.3%
Gas	\$30,496	\$33,614	10.2%	\$5,037	\$7,117	41.3%
Geneseo	\$17,506	\$19,595	11.9%	\$6,400	\$7,587	18.5%
Girard	\$235,571	\$242,539	3.0%	\$126,654	\$102,633	-19.0%
Glade	\$15,138	\$13,617	-10.1%	\$568	\$856	50.6%
Glasco	\$25,940	\$23,098	-11.0%	\$5,811	\$10,209	75.7%
Goddard	\$834,089	\$846,039	1.4%	\$76,863	\$117,410	52.8%
Goodland	\$268,414	\$258,313	-3.8%	\$29,216	\$24,132	-17.4%
Grandview Plaza	\$140,280	\$151,919	8.3%	\$29,255	\$32,517	11.1%
Great Bend	\$2,532,470	\$2,558,381	1.0%	\$232,024	\$242,994	4.7%
Greensburg	\$137,961	\$137,213	-0.5%	\$27,790	\$36,142	30.1%
Grinnell	\$7,401	\$7,975	7.8%	\$1,215	\$1,275	4.9%
Hardtner	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!

Local Sales and Use Tax Collections Issued for FY 2017 and FY 2018

County/City	Sales Tax			Use Tax		
	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change
Harper	\$393,487	\$390,775	-0.7%	\$54,689	\$70,059	28.1%
Hartford	\$21,398	\$19,697	-8.0%	\$3,718	\$4,508	21.3%
Haven	\$68,881	\$67,517	-2.0%	\$390,397	\$17,649	-95.5%
Hays	\$9,367,740	\$9,270,580	-1.0%	\$888,576	\$955,981	7.6%
Haysville	\$697,577	\$667,300	-4.3%	\$134,858	\$187,181	38.8%
Herington	\$518,935	\$495,707	n/a	\$102,565	\$93,351	-9.0%
Hiawatha	\$714,971	\$1,044,227	n/a	\$85,586	\$119,565	39.7%
Highland	\$49,828	\$52,205	4.8%	\$13,268	\$15,774	18.9%
Hill City	\$235,841	\$247,100	4.8%	\$44,580	\$35,372	-20.7%
Hillsboro	\$419,130	\$397,007	-5.3%	\$48,292	\$39,540	-18.1%
Hoisington	\$188,741	\$190,054	0.7%	\$27,449	\$21,708	-20.9%
Holcomb	\$56,164	\$57,853	3.0%	\$20,191	\$30,691	52.0%
Holton	\$633,632	\$639,959	1.0%	\$58,674	\$52,159	-11.1%
Horton	\$186,414	\$280,793	n/a	\$35,056	\$65,529	86.9%
Howard	\$4,663	\$63,663	n/a	\$852	\$10,374	1117.3%
Hugoton	\$701,477	\$657,925	-6.2%	\$120,623	\$153,792	27.5%
Humboldt	\$158,894	\$189,394	19.2%	\$42,568	\$60,633	42.4%
Hutchinson	\$8,530,228	\$8,293,442	-2.8%	\$1,197,171	\$1,281,805	7.1%
Independence	\$5,143,363	\$5,202,988	1.2%	\$559,263	\$553,640	-1.0%
Iola	\$1,174,987	\$1,225,608	4.3%	\$80,704	\$97,132	20.4%
Jetmore	\$94,590	\$116,689	23.4%	\$15,859	\$24,574	55.0%
Junction City	\$7,251,550	\$7,363,058	1.5%	\$706,600	\$782,348	10.7%
Kanopolis	\$21,247	\$11,765	-44.6%	\$4,015	\$4,924	22.6%
Kansas City	\$37,070,283	\$37,819,378	2.0%	\$7,218,732	\$7,981,868	10.6%
Kincaid	\$4,959	\$6,743	36.0%	\$1,411	\$1,737	23.0%
Kingman	\$440,678	\$402,241	-8.7%	\$36,410	\$63,281	73.8%
Kinsley	\$145,854	\$144,849	-0.7%	\$21,325	\$23,207	8.8%
Kiowa	\$84,756	\$89,180	5.2%	\$15,174	\$14,196	-6.4%
LaCrosse	\$233,054	\$232,865	-0.1%	\$26,982	\$35,096	30.1%
LaCygne	\$360,680	\$312,803	-13.3%	\$97,976	\$84,396	-13.9%
LaHarpe	\$17,040	\$17,768	4.3%	\$34,540	\$5,814	-83.2%
Lakin	\$182,532	\$167,739	-8.1%	\$47,363	\$42,706	-9.8%
Lane	\$11,754	\$9,917	-15.6%	\$3,768	\$3,413	-9.4%
Lansing	\$836,431	\$1,061,510	n/a	\$136,844	\$170,931	24.9%
Larned	\$256,224	\$254,326	-0.7%	\$30,568	\$33,627	10.0%
Lawrence	\$25,117,433	\$25,482,874	1.5%	\$2,554,202	\$2,644,149	3.5%
Leavenworth	\$9,014,260	\$9,239,854	2.5%	\$1,061,135	\$1,246,522	17.5%
Leawood	\$7,969,168	\$8,110,517	1.8%	\$2,204,277	\$2,438,850	10.6%
Lebo	\$84,165	\$94,764	12.6%	\$22,234	\$23,577	6.0%
Lecompton	\$46,351	\$55,035	18.7%	\$28,391	\$44,864	58.0%
Lenexa	\$16,603,506	\$18,767,028	13.0%	\$5,863,102	\$5,580,194	-4.8%
Leon	\$32,492	\$29,004	-10.7%	\$10,382	\$10,252	-1.3%
Leonardville	\$29,786	\$29,864	0.3%	\$5,491	\$5,357	-2.4%
LeRoy	\$46,010	\$39,698	-13.7%	\$337,493	\$6,512	-98.1%
Liberal	\$5,151,716	\$4,729,405	-8.2%	\$630,503	\$627,288	-0.5%
Lincoln Center	\$136,485	\$135,777	-0.5%	\$17,833	\$28,570	60.2%
Lindsborg	\$453,308	\$448,976	-1.0%	\$89,299	\$74,678	-16.4%
Linwood	\$23,587	\$25,474	8.0%	\$14,026	\$15,097	7.6%
Little River	\$32,020	\$30,994	-3.2%	\$7,134	\$7,369	3.3%
Logan	\$30,659	\$34,852	13.7%	\$6,210	\$6,208	0.0%
Longford	\$5,660	\$5,880	3.9%	\$1,588	\$675	-57.5%
Louisburg	\$1,117,380	\$1,145,152	2.5%	\$155,519	\$169,029	8.7%
Luray	\$11,939	\$25,099	n/a	\$8,200	\$3,511	-57.2%
Lyndon	\$179,972	\$181,522	0.9%	\$35,574	\$17,724	-50.2%
Lyons	\$370,640	\$347,575	-6.2%	\$658,989	\$48,141	-92.7%
Manhattan	\$14,115,853	\$16,218,517	n/a	\$737,228	\$1,679,760	127.8%
Mankato	\$72,698	\$71,387	-1.8%	\$13,059	\$11,297	-13.5%
Maple Hill	\$26,148	\$32,720	25.1%	\$5,471	\$6,374	16.5%
Mapleton	\$2,702	\$2,583	-4.4%	\$1,487	\$1,773	19.3%
Marion	\$153,775	\$151,802	-1.3%	\$20,748	\$22,216	7.1%
Marquette	\$38,420	\$34,262	-10.8%	\$3,561	\$5,958	67.3%
Marysville	\$1,331,398	\$1,333,158	0.1%	\$149,978	\$171,807	14.6%
Mayetta	\$17,894	\$22,613	26.4%	\$7,374	\$9,373	27.1%
Mayfield	\$4,354	\$4,815	10.6%	\$755	\$680	-10.0%
McCune	\$13,021	\$14,126	8.5%	\$6,138	\$6,891	12.3%
McPherson	\$2,761,758	\$2,766,915	0.2%	\$362,154	\$399,186	10.2%
Meade	\$208,988	\$184,993	-11.5%	\$49,411	\$40,582	-17.9%

Local Sales and Use Tax Collections Issued for FY 2017 and FY 2018

County/City	Sales Tax			Use Tax		
	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change
Medicine Lodge	\$236,497	\$250,761	6.0%	\$29,794	\$30,996	4.0%
Melvorn	\$23,373	\$26,397	12.9%	\$11,232	\$5,290	-52.9%
Meriden	\$44,407	\$43,762	-1.5%	\$15,962	\$9,136	-42.8%
Merriam	\$10,102,166	\$10,806,317	n/a	\$260,444	\$621,942	138.8%
Miltonvale	\$61,872	\$55,556	-10.2%	\$20,039	\$12,277	-38.7%
Minneapolis	\$179,239	\$165,064	-7.9%	\$25,095	\$25,278	0.7%
Minneola	\$96,340	\$50,172	-47.9%	\$27,135	\$12,589	-53.6%
Mission	\$3,880,157	\$3,924,495	1.1%	\$795,187	\$1,003,310	26.2%
Mission Hills	\$621,814	\$613,904	-1.3%	\$200,499	\$172,084	-14.2%
Mission Woods	\$0	\$9,313	n/a	\$0	\$2,936	#DIV/0!
Moran	\$22,650	\$22,450	-0.9%	\$3,422	\$2,783	-18.7%
Morland	\$8,105	\$9,371	15.6%	\$1,647	\$1,875	13.8%
Moscow	\$27,454	\$32,847	19.6%	\$8,882	\$9,671	8.9%
Mound City	\$128,959	\$135,771	5.3%	\$15,678	\$18,216	16.2%
Mound Valley	\$8,163	\$8,055	-1.3%	\$2,951	\$2,869	-2.8%
Moundridge	\$207,046	\$208,729	0.8%	\$63,784	\$55,035	-13.7%
Mullinville	\$850	\$11,900	n/a	\$172	\$7,608	4315.2%
Mulvane	\$561,126	\$550,163	-2.0%	\$131,409	\$115,940	-11.8%
Neodesha	\$583,223	\$558,267	-4.3%	\$122,575	\$115,530	-5.7%
Neosho Rapids	\$5,063	\$6,439	27.2%	\$2,607	\$2,802	7.5%
Ness City	\$180,688	\$178,576	-1.2%	\$27,004	\$22,510	-16.6%
Nickerson	\$59,923	\$59,669	-0.4%	\$11,684	\$13,398	14.7%
Norton	\$577,837	\$555,043	-3.9%	\$81,020	\$87,396	7.9%
Oak Hill	\$516	\$582	12.9%	\$208	\$206	-1.0%
Oakley	\$223,939	\$212,794	-5.0%	\$21,870	\$23,204	6.1%
Oberlin	\$274,553	\$270,028	-1.6%	\$69,679	\$65,203	-6.4%
Ogden	\$77,300	\$73,951	-4.3%	\$13,031	\$12,714	-2.4%
Olathe	\$38,249,932	\$39,406,638	3.0%	\$7,536,955	\$7,566,551	0.4%
Olpe	\$23,203	\$22,340	-3.7%	\$4,605	\$5,221	13.4%
Onaga	\$67,803	\$71,094	4.9%	\$10,956	\$8,524	-22.2%
Osage City	\$478,915	\$471,319	-1.6%	\$50,613	\$57,542	13.7%
Osawatomie	\$250,506	\$247,080	-1.4%	\$59,118	\$57,566	-2.6%
Oskaloosa	\$143,624	\$140,279	-2.3%	\$26,217	\$33,799	28.9%
Oswego	\$187,079	\$224,727	n/a	\$39,469	\$50,009	26.7%
Ottawa	\$3,477,039	\$3,763,783	n/a	\$575,353	\$567,785	-1.3%
Overbrook	\$101,907	\$108,308	6.3%	\$25,472	\$21,771	-14.5%
Overland Park	\$44,967,510	\$47,042,868	4.6%	\$8,051,298	\$8,700,716	8.1%
Oxford	\$58,434	\$56,340	-3.6%	\$13,107	\$14,352	9.5%
Ozawkie	\$0	\$24,193	n/a	\$0	\$11,907	#DIV/0!
Palco	\$0	\$2,167	n/a	\$0	\$83	#DIV/0!
Paola	\$1,778,030	\$1,820,549	2.4%	\$195,060	\$205,410	5.3%
Parker	\$58,822	\$66,730	13.4%	\$8,196	\$8,604	5.0%
Parsons	\$2,428,417	\$2,404,120	-1.0%	\$364,610	\$319,654	-12.3%
Paxico	\$11,634	\$11,722	0.8%	\$3,266	\$3,141	-3.8%
Peabody	\$58,070	\$62,082	6.9%	\$18,751	\$15,997	-14.7%
Perry	\$61,809	\$60,878	-1.5%	\$17,546	\$17,652	0.6%
Phillipsburg	\$789,762	\$802,055	1.6%	\$109,516	\$122,328	11.7%
Pittsburg	\$6,046,659	\$5,553,441	n/a	\$1,073,912	\$1,053,604	-1.9%
Plainville	\$566,175	\$578,212	2.1%	\$70,226	\$56,722	-19.2%
Pleasanton	\$165,258	\$161,248	-2.4%	\$45,965	\$49,196	7.0%
Pomona	\$142,331	\$143,199	0.6%	\$23,394	\$24,269	3.7%
Potwin	\$16,034	\$14,899	-7.1%	\$4,245	\$5,266	24.0%
Prairie Village	\$2,467,111	\$2,515,428	2.0%	\$657,924	\$692,666	5.3%
Pratt	\$1,133,028	\$1,062,517	-6.2%	\$110,964	\$120,584	8.7%
Princeton	\$12,310	\$12,596	2.3%	\$1,806	\$1,812	0.3%
Protection	\$97,236	\$92,723	-4.6%	\$9,981	\$15,596	56.3%
Randolph	\$13,560	\$12,714	-6.2%	\$2,954	\$4,529	53.3%
Ransom	\$13,279	\$13,312	0.2%	\$1,601	\$1,790	11.8%
Richmond	\$35,774	\$17,428	-51.3%	\$1,362	\$15,470	1035.5%
Riley	\$55,285	\$59,458	7.5%	\$14,259	\$16,518	15.8%
Roeland Park	\$1,782,430	\$1,826,770	2.5%	\$188,239	\$195,984	4.1%
Rolla	\$37,466	\$46,829	n/a	\$23,604	\$22,002	-6.8%
Rose Hill	\$211,108	\$230,001	8.9%	\$77,413	\$70,235	-9.3%
Rossville	\$113,825	\$106,919	-6.1%	\$12,230	\$16,631	36.0%
Sabetha	\$464,175	\$463,919	-0.1%	\$85,681	\$77,712	-9.3%
Saint John	\$28,322	\$103,231	n/a	\$6,737	\$16,805	149.4%
Saint Marys	\$301,471	\$287,467	-4.6%	\$48,707	\$43,768	-10.1%

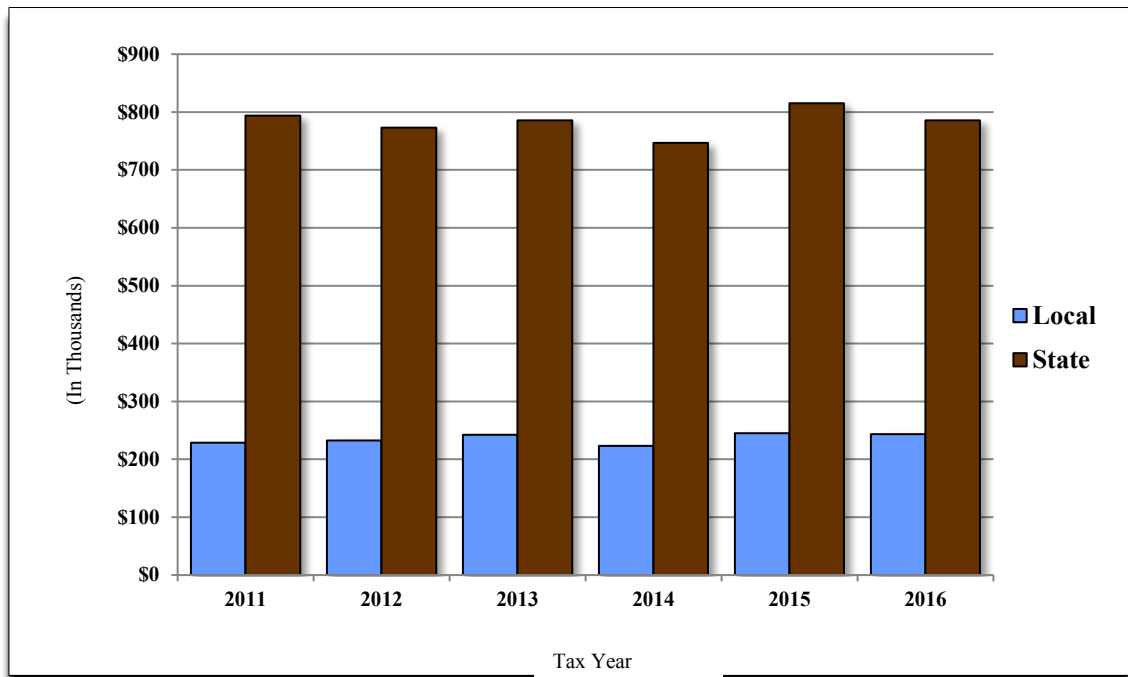
Local Sales and Use Tax Collections Issued for FY 2017 and FY 2018

County/City	Sales Tax			Use Tax		
	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change	Fiscal Year 2017 (July 2016-June 2017)	Fiscal Year 2018 (July 2017-June 2018)	Percent Change
Saint Paul	\$63,627	\$61,186	-3.8%	\$15,159	\$13,381	-11.7%
Salina	\$11,667,554	\$13,391,215	n/a	\$954,390	\$1,205,372	26.3%
Satanta	\$82,408	\$80,408	-2.4%	\$22,015	\$29,828	35.5%
Scammon	\$17,100	\$16,344	-4.4%	\$7,394	\$23,111	212.6%
Scott City	\$306,335	\$296,691	-3.1%	\$50,230	\$50,041	-0.4%
Scranton	\$32,467	\$31,933	-1.6%	\$5,337	\$5,024	-5.9%
Sedan	\$148,911	\$140,300	-5.8%	\$33,885	\$25,161	-25.7%
Seneca	\$597,856	\$617,918	3.4%	\$88,218	\$76,290	-13.5%
Severy	\$19,032	\$15,529	-18.4%	\$3,627	\$3,405	-6.1%
Shawnee	\$15,905,634	\$16,396,944	3.1%	\$2,615,641	\$3,018,392	15.4%
Smith Center	\$237,515	\$272,720	14.8%	\$40,739	\$35,453	-13.0%
South Hutchinson	\$295,144	\$270,552	-8.3%	\$45,548	\$47,234	3.7%
Spivey	\$16,665	\$17,424	4.6%	\$1,842	\$645	-65.0%
Spring Hill	\$897,914	\$978,694	9.0%	\$282,696	\$285,108	0.9%
Stafford	\$104,490	\$188,772	n/a	\$17,820	\$53,531	200.4%
Sterling	\$200,681	\$212,613	5.9%	\$54,020	\$87,382	61.8%
Stockton	\$275,146	\$379,526	n/a	\$37,410	\$53,261	42.4%
Strong City	\$38,523	\$43,611	13.2%	\$5,612	\$6,401	14.0%
Sublette	\$217,708	\$219,299	0.7%	\$30,301	\$36,280	19.7%
Syracuse	\$216,808	\$214,611	-1.0%	\$35,962	\$34,918	-2.9%
Thayer	\$39,795	\$47,601	n/a	\$6,906	\$8,656	25.3%
Tipton	\$0	\$1,088	n/a	\$0	\$192	#DIV/0!
Tonganoxie	\$760,155	\$786,707	3.5%	\$153,513	\$193,881	26.3%
Topeka	\$40,226,297	\$40,461,557	0.6%	\$5,581,999	\$5,538,252	-0.8%
Toronto	\$7,012	\$7,031	0.3%	\$1,218	\$1,691	38.9%
Towanda	\$85,970	\$92,862	n/a	\$44,381	\$83,516	88.2%
Troy	\$57,386	\$57,068	-0.6%	\$28,087	\$24,417	-13.1%
Udall	\$53,883	\$51,475	-4.5%	\$23,660	\$10,079	-57.4%
Ulysses	\$1,232,781	\$1,327,995	7.7%	\$273,115	\$332,441	21.7%
Uniontown	\$14,666	\$14,979	2.1%	\$4,821	\$3,791	-21.4%
Utica	\$12,879	\$11,843	-8.0%	\$1,849	\$2,231	20.7%
Valley Falls	\$136,400	\$215,295	n/a	\$19,161	\$31,978	66.9%
Victoria	\$68,000	\$65,189	-4.1%	\$12,394	\$18,594	50.0%
Wakeeney	\$297,679	\$343,728	15.5%	\$35,168	\$54,165	54.0%
Wakefield	\$50,147	\$53,194	6.1%	\$10,139	\$10,927	7.8%
Wamego	\$1,076,074	\$1,069,378	-0.6%	\$168,955	\$207,645	22.9%
Washington	\$170,400	\$166,164	-2.5%	\$26,697	\$19,800	-25.8%
Waterville	\$75,703	\$71,749	-5.2%	\$9,722	\$10,946	12.6%
Wathena	\$110,245	\$119,678	8.6%	\$45,570	\$58,450	28.3%
Weir	\$22,057	\$20,012	-9.3%	\$13,962	\$10,415	-25.4%
Wellington	\$2,184,542	\$2,163,392	-1.0%	\$311,137	\$264,680	-14.9%
Wellsville	\$157,929	\$153,026	-3.1%	\$27,898	\$30,304	8.6%
Westmoreland	\$48,360	\$52,426	8.4%	\$10,109	\$9,346	-7.5%
Westwood	\$362,435	\$407,800	12.5%	\$44,826	\$46,077	2.8%
Westwood Hills	\$25,167	\$26,977	7.2%	\$11,284	\$11,701	3.7%
Whitewater	\$0	\$1,216	n/a	\$0	\$221	#DIV/0!
Willard	\$3,798	\$2,678	-29.5%	\$556	\$755	35.8%
Williamsburg	\$16,930	\$16,911	-0.1%	\$4,473	\$4,091	-8.5%
Wilmore	\$2,836	\$2,885	1.7%	\$1,255	\$1,539	22.6%
Wilson	\$63,885	\$59,805	-6.4%	\$11,814	\$9,710	-17.8%
Winfield	\$2,303,047	\$2,293,760	-0.4%	\$307,300	\$313,622	2.1%
Yates Center	\$273,071	\$301,599	n/a	\$45,483	\$48,735	7.2%
Horsethief Reservoir	\$2,174,125	\$2,148,978	-1.2%	\$265,513	\$280,051	5.5%
Statewide	\$932,406,035	\$977,952,435	4.9%	\$151,939,748	\$165,395,014	8.9%
Washburn U. (in Shawn)	\$19,328,052	\$19,395,010	0.3%	\$2,858,156	\$2,837,635	-0.7%

Kansas Local and State Use Tax Reported on K-40

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

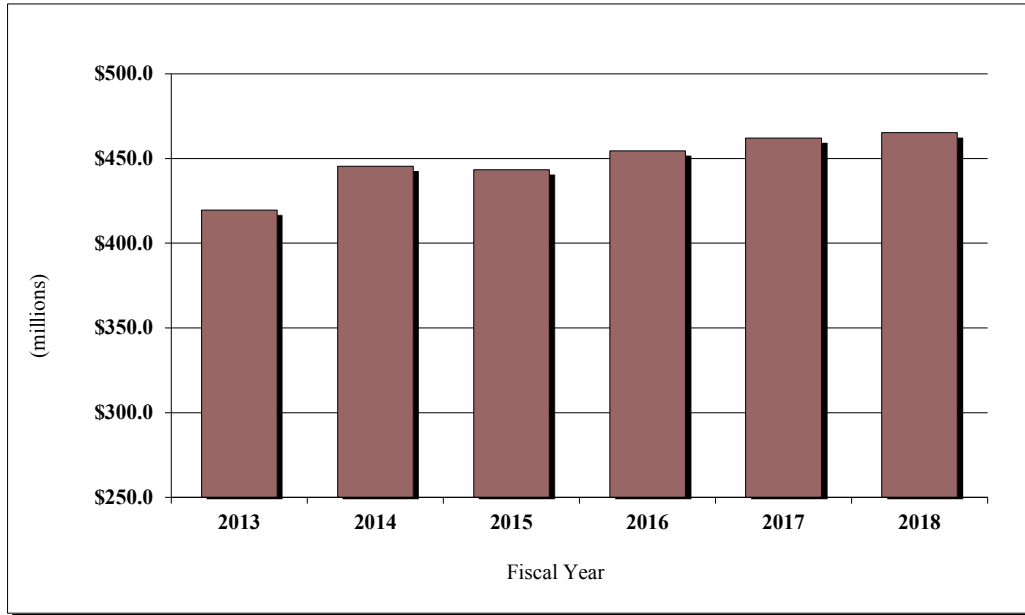
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



<u>Tax Year</u>	<u>Number Filers</u>	<u>Amount Collected Local Use Tax</u>	<u>Amount Collected State Use Tax</u>	<u>Amount Collected Total</u>	<u>Percent Change</u>
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%
2016	19,714	\$243,665	\$785,770	\$1,029,435	-2.9%

Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections increased by 0.7% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
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%
2018	\$465,235,307	0.7%

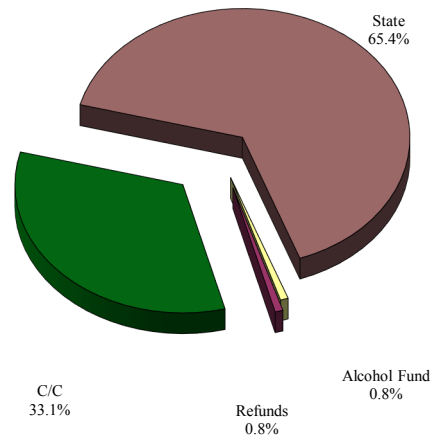
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2017</u>	Fiscal Year <u>2018</u>	Percent <u>Change</u>
Regular and E-85	\$339,813,540	\$343,125,857	1.0%
Special (Diesel) Fuel	\$108,395,147	\$109,665,372	1.2%
LP Gas Fuel	\$1,663,423	\$2,002,464	20.4%
Interstate Motor Fuel	\$11,942,361	\$10,147,325	(15.0%)
Motor Carrier Trip Permits	<u>\$301,400</u>	<u>\$294,289</u>	(2.4%)
Total (Gross)	\$462,115,871	\$465,235,307	0.7%

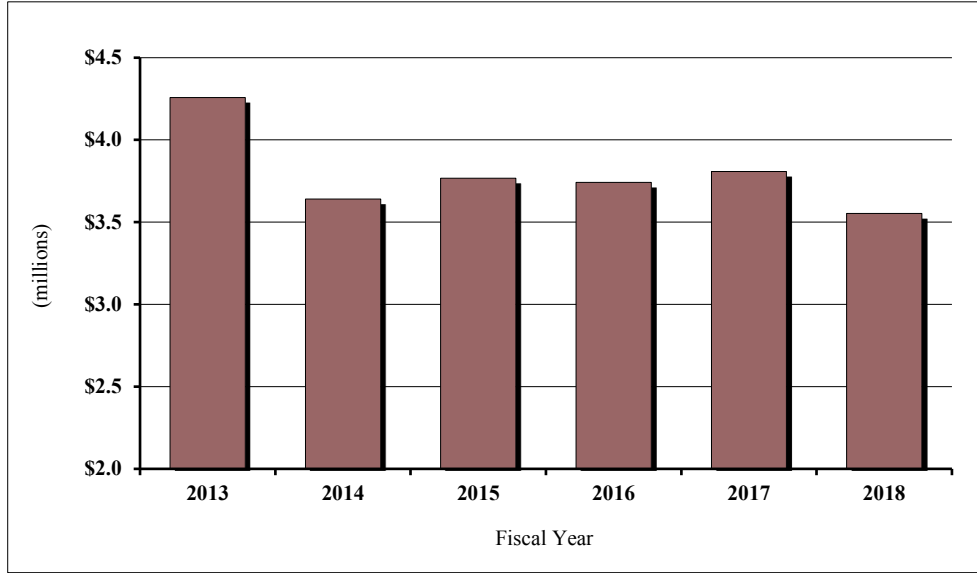
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$304,095,774
Special City/County Highway Fund	\$154,086,800
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$3,552,733</u>
Total	\$465,235,307



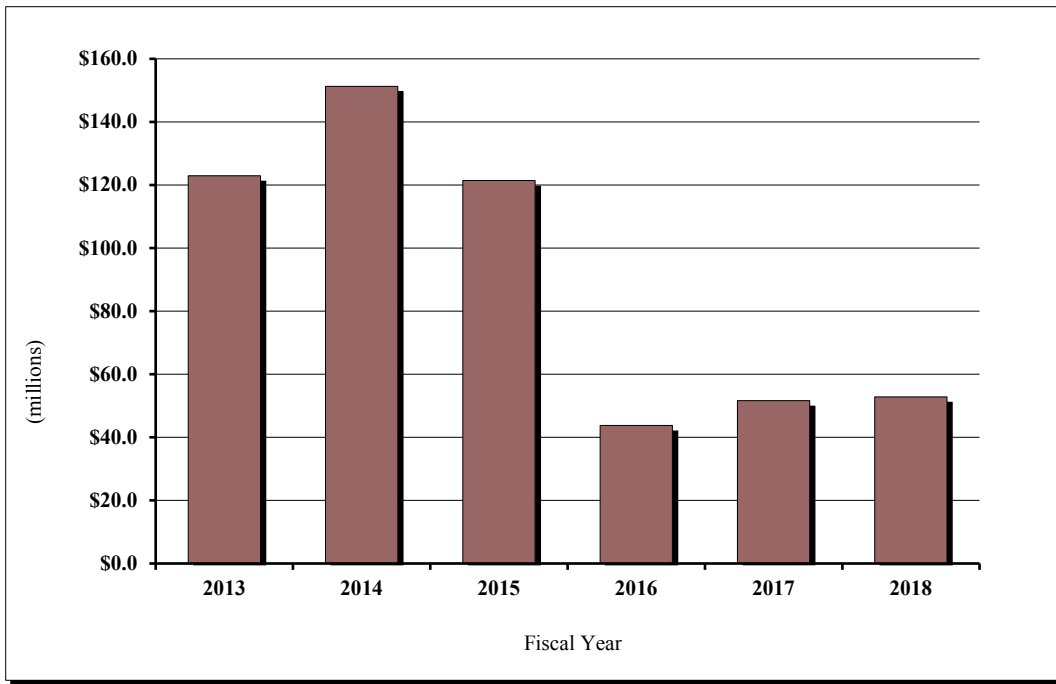
Motor Fuel Refund Amounts

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>
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%
2018	\$3,552,733	-6.7%

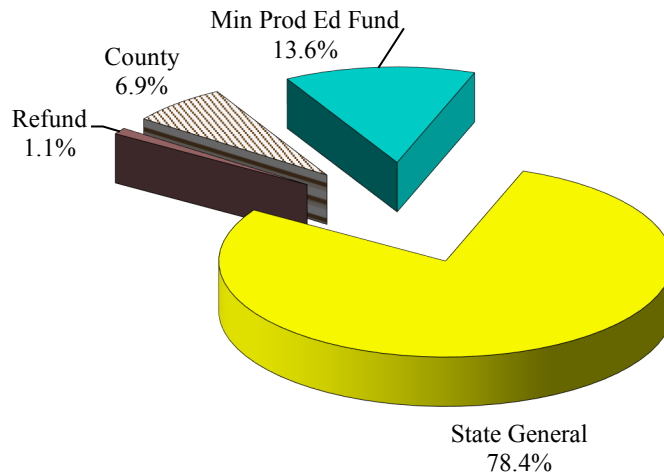
Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
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%
2018	\$36,157,669	\$16,661,872	\$52,819,541	2.3%

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 2018


<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>	<u>Mineral Production Education Fund</u>
Oil	\$28,481,081	\$63,307	\$2,526,605	
Natural Gas	\$12,920,051	\$499,981	\$1,131,332	
Total	\$41,401,132	\$563,288	\$3,657,937	\$7,197,184

Gross Total All Funds \$52,819,541

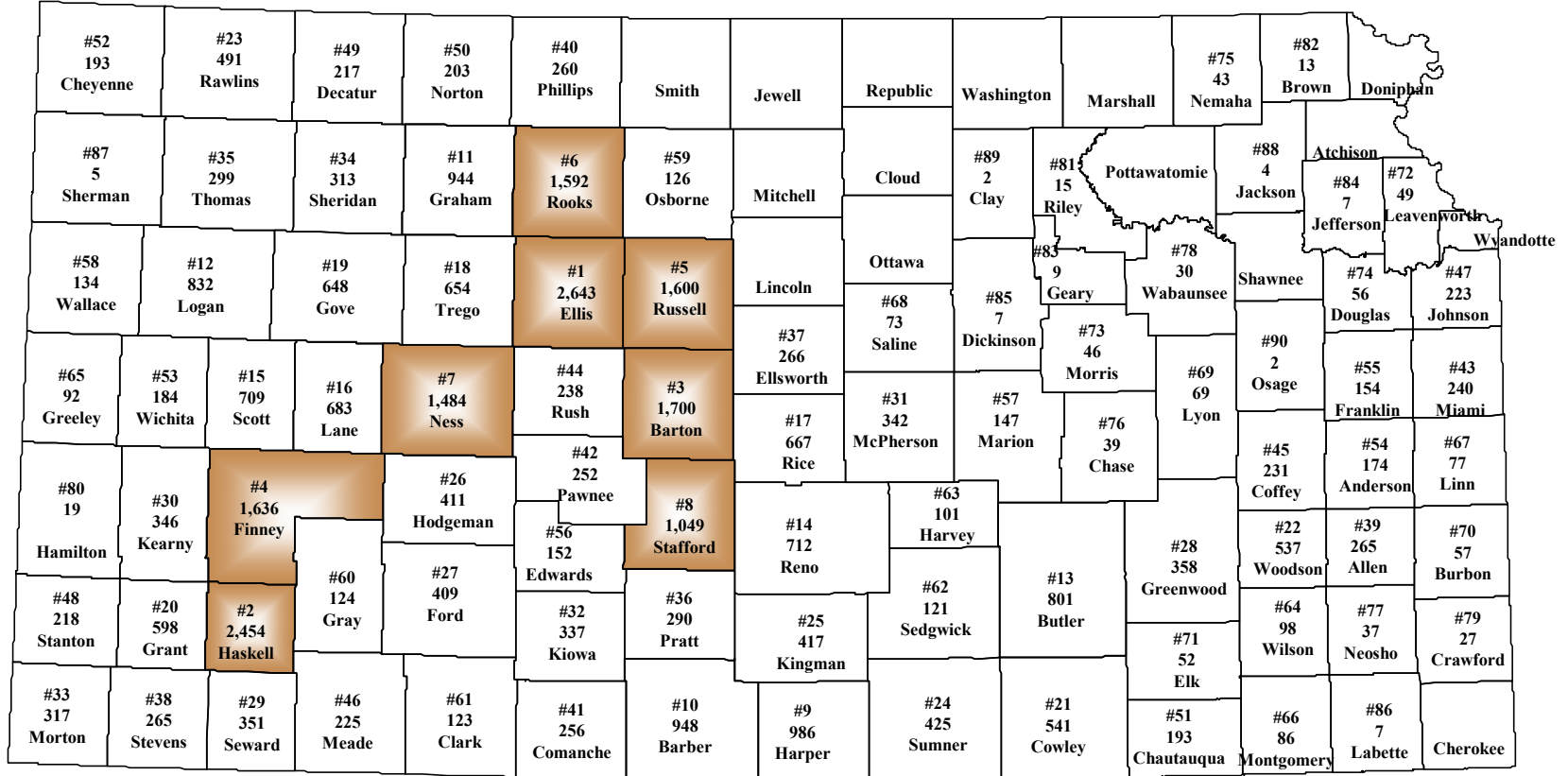
Oil Production, Calendar Year 2017

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2017. 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 2.6 million barrels, was the top producer. There were 8 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 14.2 million barrels was 39.5% of the statewide total production of 35.8 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)



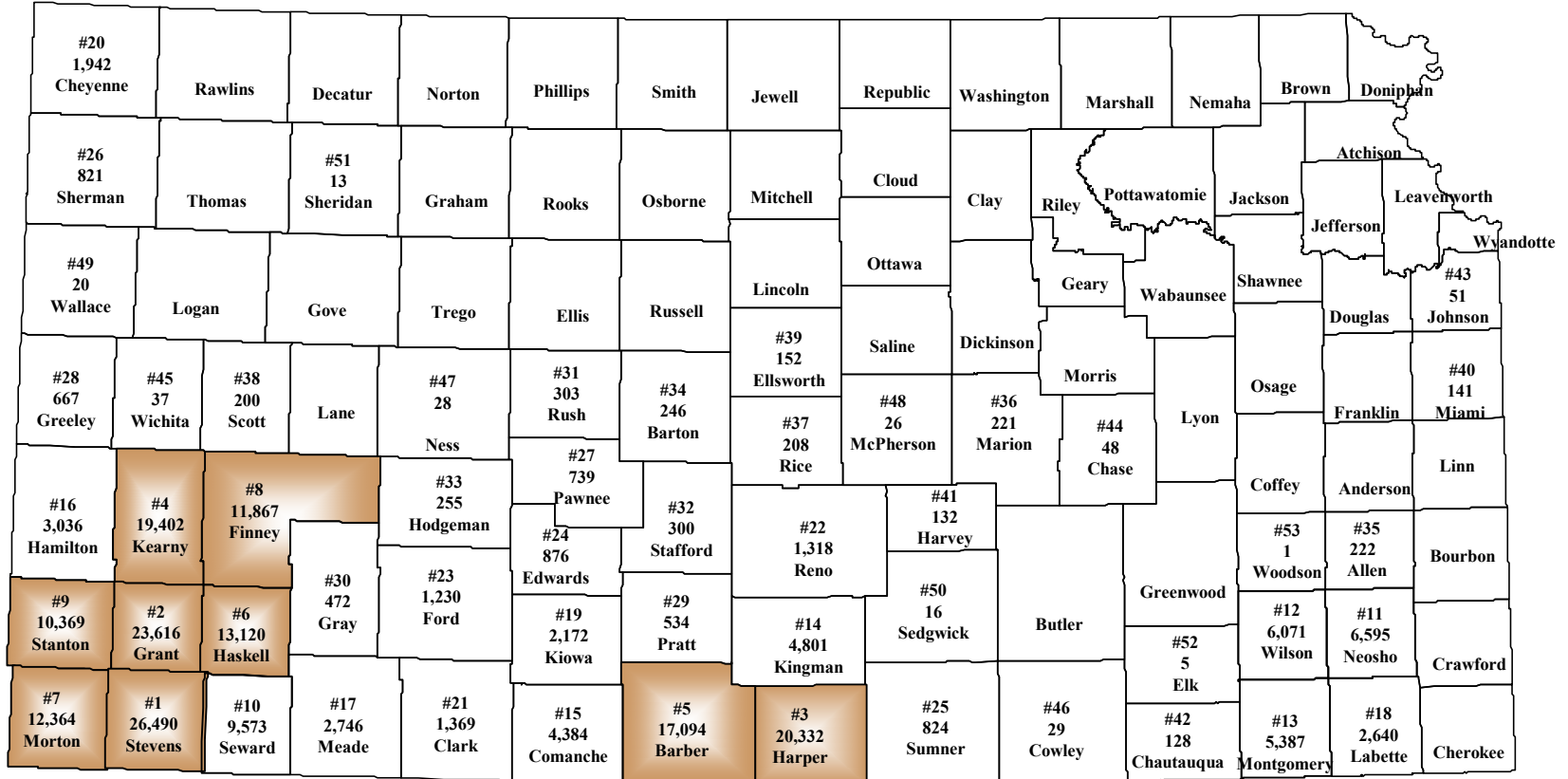
Gas Production, Calendar Year 2017

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2017.

Fifty-four of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 26.5 million MCF. There were 9 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 154.7 million MCF was 71.7 percent of the statewide total production of 215.6 million MCF. Details of this map are in contained in page 56 of this report.

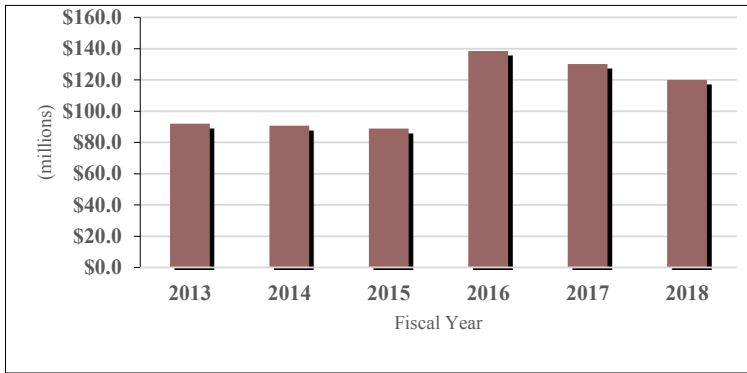
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

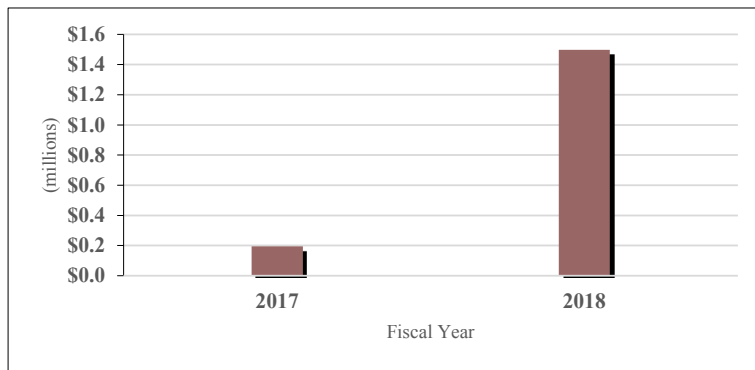
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2018	\$120,072,657	-7.7%

Electronic Cigarette Tax Collections to State General Fund after Refunds

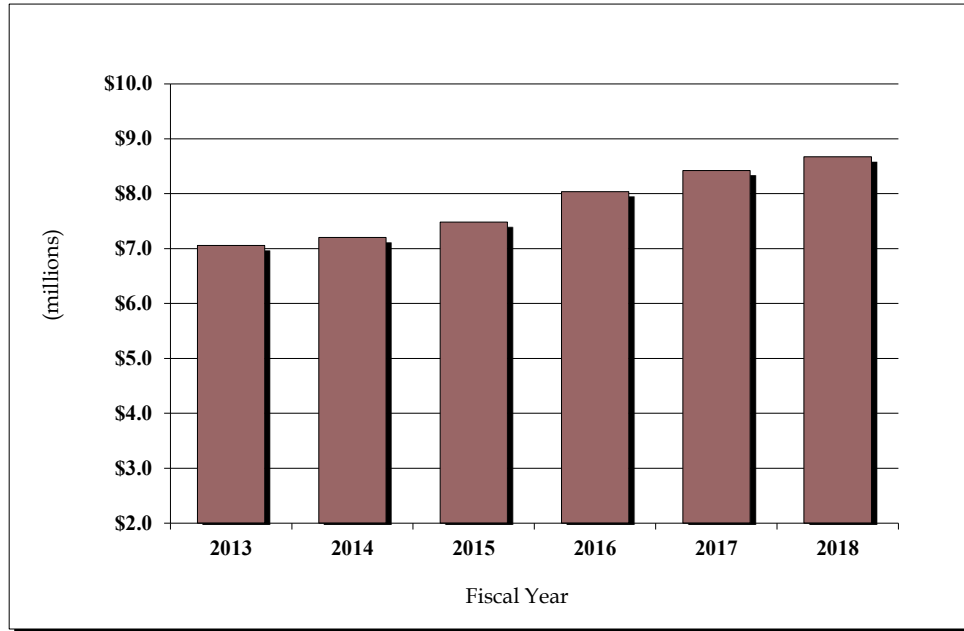
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1,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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$194,093	NC
2018	\$1,497,969	NC

Tobacco Products Tax to State General Fund after Refunds

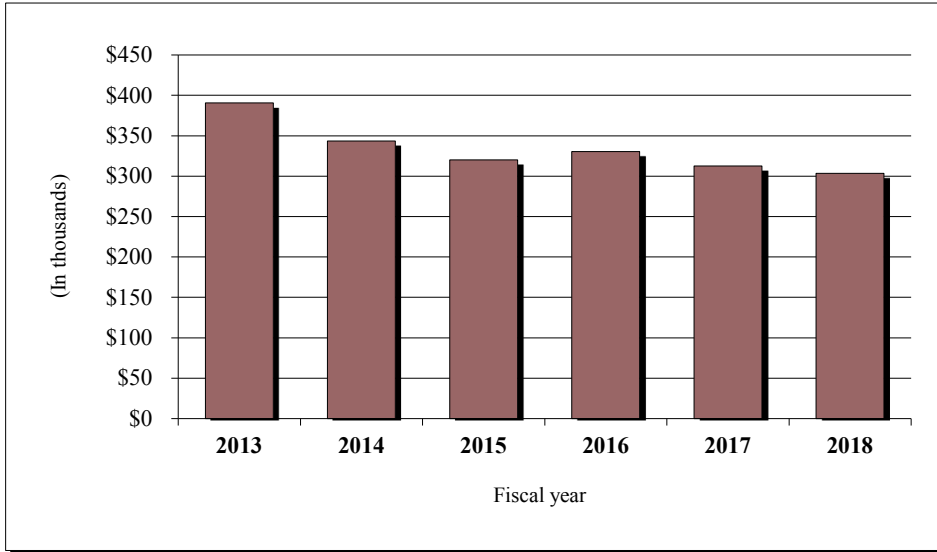
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2018	\$8,675,930	3.0%

Bingo Enforcement Tax Gross Collections

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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2018	\$303,702	-2.9%

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 each qualified exemption.

Food Sales Tax Refund Law (repealed effective TY13)

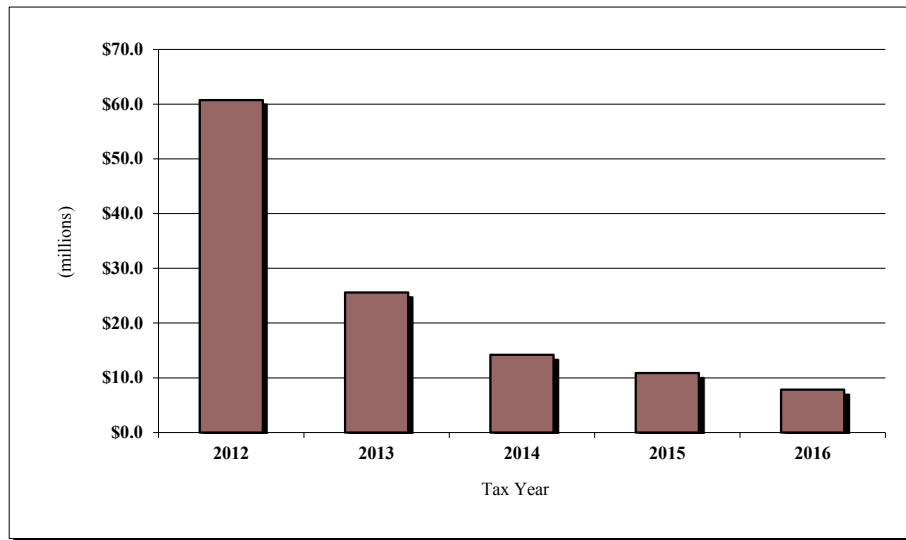
Claimants with a modified Kansas Adjusted Gross Income of:

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

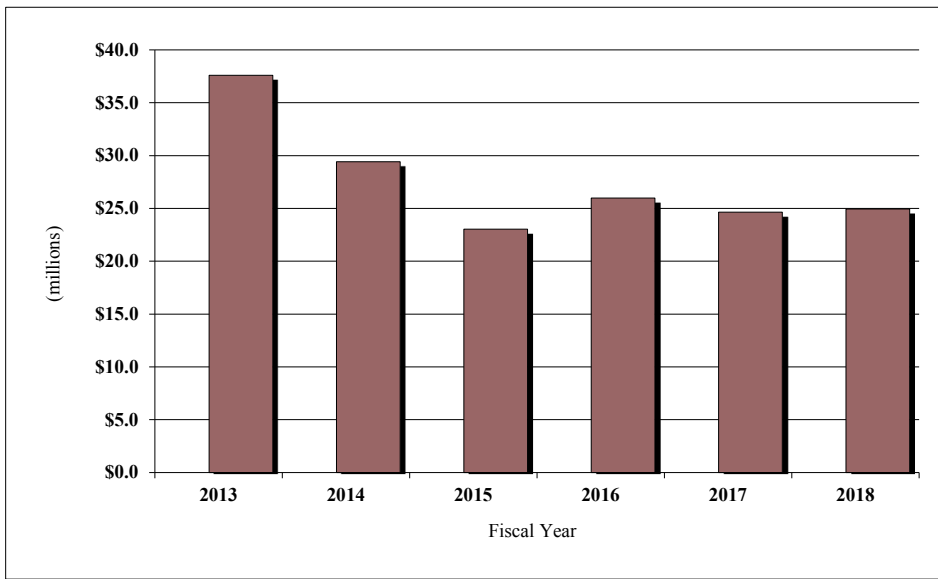


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2012	384,725	\$60,754,843	6.1%
2013	118,189	\$25,580,320	-57.9%
2014	80,414	\$14,221,704	-44.4%
2015	83,952	\$10,866,548	-23.6%
2016	52,776	\$7,855,278	-27.7%

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 2016, the maximum refund was \$700 and the maximum household income was \$34,100. In Tax Year 2017, the maximum refund was \$700 and the maximum household income was \$34,450.

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 2016, the maximum household income was \$19,200. In Tax Year 2017, the maximum household income was \$19,500. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported year, the Kansas Department of Revenue issued \$7,391,998 in SAFE SENIOR refunds to 6,660 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>
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%
2018	83,155	\$24,947,721	1.2%

Homestead Refunds by County - Tax Year 2016 Returns Processed in Calendar Year 2017

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	\$199,590	\$259	\$12,852	\$17,171	\$928	47%	736	14,385	5%
Anderson	\$94,029	\$265	\$13,349	\$18,127	\$1,198	44%	346	8,110	4%
Atchison	\$135,929	\$260	\$12,359	\$17,910	\$1,129	42%	498	16,774	3%
Barber	\$37,882	\$225	\$14,161	\$18,888	\$917	42%	163	5,307	3%
Barton	\$262,845	\$239	\$13,211	\$18,947	\$1,271	40%	1,055	28,205	4%
Bourbon	\$191,484	\$267	\$12,069	\$17,019	\$1,031	47%	689	15,379	4%
Brown	\$87,936	\$248	\$9,893	\$15,718	\$765	45%	324	10,724	3%
Butler	\$414,814	\$255	\$12,977	\$18,506	\$1,506	40%	1,543	59,482	3%
Chase	\$27,035	\$246	\$12,419	\$18,717	\$1,144	42%	107	3,030	4%
Chautauqua	\$51,080	\$284	\$12,362	\$14,895	\$839	53%	169	4,359	4%
Cherokee	\$220,925	\$256	\$10,665	\$15,485	\$750	50%	801	22,605	4%
Cheyenne	\$30,097	\$253	\$10,302	\$17,844	\$1,194	41%	112	3,165	4%
Clark	\$18,079	\$251	\$10,268	\$17,458	\$994	46%	69	2,390	3%
Clay	\$79,662	\$267	\$13,252	\$18,078	\$1,263	43%	288	8,822	3%
Cloud	\$103,533	\$255	\$11,310	\$17,041	\$1,076	43%	376	10,268	4%
Coffey	\$76,145	\$206	\$13,414	\$19,521	\$990	38%	356	8,865	4%
Comanche	\$20,066	\$254	\$14,032	\$18,570	\$843	44%	77	1,967	4%
Cowley	\$313,169	\$244	\$13,223	\$18,189	\$1,061	41%	1,217	36,291	3%
Crawford	\$343,655	\$250	\$11,278	\$16,730	\$887	46%	1,297	38,242	3%
Decatur	\$49,365	\$260	\$13,247	\$17,168	\$914	46%	179	3,472	5%
Dickinson	\$179,698	\$243	\$13,047	\$18,932	\$1,302	39%	703	19,344	4%
Doniphan	\$63,210	\$259	\$11,580	\$17,773	\$958	45%	235	8,249	3%
Douglas	\$363,412	\$222	\$12,594	\$20,061	\$1,939	34%	1,550	99,962	2%
Edwards	\$32,844	\$265	\$11,494	\$15,731	\$765	49%	115	3,449	3%
Elk	\$49,374	\$247	\$11,980	\$16,337	\$797	49%	190	3,261	6%
Ellis	\$192,746	\$244	\$13,257	\$19,498	\$1,621	38%	758	27,507	3%
Ellsworth	\$62,076	\$259	\$11,045	\$18,168	\$1,084	43%	229	6,525	4%
Finney	\$152,507	\$232	\$11,810	\$19,313	\$1,595	36%	617	40,523	2%
Ford	\$110,935	\$254	\$12,293	\$19,141	\$1,577	40%	419	32,458	1%
Franklin	\$203,026	\$251	\$13,592	\$18,769	\$1,415	40%	772	24,784	3%
Geary	\$121,106	\$237	\$10,135	\$18,980	\$1,713	37%	476	27,947	2%
Gove	\$24,398	\$220	\$12,121	\$19,631	\$1,023	39%	108	3,068	4%
Graham	\$42,900	\$241	\$12,329	\$17,232	\$1,082	42%	163	2,946	6%
Grant	\$34,147	\$246	\$14,074	\$18,406	\$1,216	42%	134	7,909	2%
Gray	\$28,741	\$299	\$15,734	\$21,577	\$1,686	48%	94	5,904	2%
Greeley	\$9,870	\$247	\$12,881	\$18,875	\$1,218	45%	40	1,534	3%
Greenwood	\$73,911	\$214	\$11,941	\$16,600	\$734	43%	314	7,673	4%
Hamilton	\$10,977	\$183	\$8,812	\$18,855	\$1,381	33%	54	2,670	2%
Harper	\$63,250	\$257	\$13,483	\$17,449	\$1,002	45%	235	6,536	4%
Harvey	\$245,155	\$232	\$13,238	\$19,614	\$1,478	36%	997	32,869	3%
Haskell	\$22,607	\$297	\$11,419	\$16,971	\$1,559	47%	71	4,307	2%
Hodgeman	\$14,043	\$238	\$15,282	\$19,372	\$1,135	41%	58	2,085	3%
Jackson	\$127,229	\$239	\$13,432	\$18,904	\$1,398	39%	503	12,657	4%
Jefferson	\$138,746	\$232	\$12,149	\$18,873	\$1,565	37%	561	18,426	3%
Jewell	\$36,411	\$214	\$12,489	\$17,902	\$705	44%	160	3,791	4%
Johnson	\$1,535,285	\$220	\$12,618	\$20,350	\$2,096	32%	6,547	451,086	1%
Kearny	\$15,282	\$218	\$11,950	\$20,199	\$1,452	33%	66	4,531	1%
Kingman	\$69,241	\$257	\$12,311	\$17,112	\$1,169	43%	250	8,673	3%
Kiowa	\$15,459	\$203	\$11,658	\$20,418	\$1,301	35%	74	3,278	2%
Labette	\$280,313	\$271	\$11,819	\$16,481	\$963	47%	975	22,835	4%
Lane	\$12,924	\$219	\$13,771	\$19,295	\$1,126	35%	55	2,155	3%
Leavenworth	\$325,766	\$240	\$11,807	\$19,302	\$1,532	37%	1,282	68,691	2%
Lincoln	\$38,341	\$218	\$12,868	\$18,143	\$977	41%	165	3,578	5%
Linn	\$125,698	\$228	\$12,310	\$16,014	\$862	41%	480	9,570	5%
Logan	\$29,213	\$241	\$11,256	\$18,627	\$1,274	40%	115	3,046	4%
Lyon	\$207,457	\$237	\$13,299	\$19,023	\$3,711	40%	843	35,935	2%
Marion	\$155,340	\$261	\$12,612	\$17,678	\$1,197	42%	555	29,554	2%
Marshall	\$119,333	\$241	\$11,177	\$17,824	\$976	42%	470	13,361	4%
McPherson	\$189,414	\$219	\$14,307	\$19,931	\$1,553	35%	820	10,965	7%
Meade	\$20,713	\$218	\$12,926	\$20,178	\$1,208	36%	92	4,631	2%
Miami	\$193,468	\$265	\$12,497	\$18,144	\$1,673	39%	683	28,351	2%
Mitchell	\$56,304	\$250	\$12,658	\$19,010	\$1,298	41%	220	6,932	3%

Homestead Refunds by County - Tax Year 2016 Returns Processed in Calendar Year 2017

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	\$380,308	\$267	\$12,296	\$16,859	\$1,024	46%	1,353	36,252	4%
Morris	\$57,198	\$248	\$11,846	\$18,024	\$1,330	40%	217	6,104	4%
Morton	\$13,824	\$230	\$12,753	\$19,241	\$1,384	39%	58	3,496	2%
Nemaha	\$83,305	\$237	\$12,466	\$17,856	\$986	43%	331	10,717	3%
Neosho	\$235,574	\$264	\$11,472	\$17,317	\$971	45%	849	16,997	5%
Ness	\$27,746	\$193	\$14,466	\$21,353	\$1,192	33%	140	3,454	4%
Norton	\$29,821	\$200	\$12,781	\$20,107	\$1,027	35%	139	5,953	2%
Osage	\$159,854	\$251	\$12,492	\$18,063	\$1,280	41%	596	16,712	4%
Osborne	\$52,232	\$264	\$9,719	\$16,701	\$884	46%	186	4,452	4%
Ottawa	\$54,586	\$261	\$13,752	\$18,956	\$1,513	41%	202	6,163	3%
Pawnee	\$54,099	\$237	\$12,964	\$19,250	\$1,221	39%	221	7,233	3%
Phillips	\$68,716	\$237	\$13,420	\$18,383	\$921	43%	280	6,001	5%
Pottawatomie	\$115,955	\$230	\$12,429	\$19,127	\$1,258	39%	479	18,209	3%
Pratt	\$78,764	\$235	\$13,052	\$18,358	\$1,232	41%	321	9,647	3%
Rawlins	\$23,200	\$215	\$10,805	\$18,168	\$977	42%	100	2,966	3%
Reno	\$604,812	\$256	\$12,751	\$17,418	\$1,318	41%	2,192	64,790	3%
Republic	\$63,273	\$233	\$10,790	\$17,524	\$854	45%	261	5,835	4%
Rice	\$101,097	\$259	\$11,298	\$16,521	\$967	46%	361	10,761	3%
Riley	\$140,112	\$206	\$11,356	\$19,889	\$1,869	33%	638	62,843	1%
Rooks	\$60,544	\$266	\$12,917	\$18,200	\$1,117	45%	223	5,685	4%
Rush	\$49,344	\$265	\$12,282	\$17,759	\$1,016	47%	182	3,551	5%
Russell	\$83,140	\$242	\$12,263	\$18,055	\$1,120	44%	331	7,370	4%
Saline	\$425,157	\$241	\$13,189	\$19,342	\$1,349	38%	1,696	53,597	3%
Scott	\$36,941	\$278	\$14,767	\$18,347	\$1,327	45%	130	5,120	3%
Sedgwick	\$3,071,182	\$244	\$11,301	\$17,934	\$1,161	40%	11,642	452,869	3%
Seward	\$97,372	\$250	\$11,315	\$18,632	\$1,719	38%	364	22,510	2%
Shawnee	\$1,111,122	\$227	\$10,962	\$18,456	\$1,316	36%	4,496	169,871	3%
Sheridan	\$18,402	\$242	\$13,526	\$18,899	\$1,521	42%	74	2,813	3%
Sherman	\$65,539	\$259	\$9,828	\$16,328	\$1,058	45%	232	6,760	3%
Smith	\$49,969	\$211	\$11,371	\$18,638	\$973	43%	232	4,536	5%
Stafford	\$44,242	\$226	\$10,975	\$16,516	\$861	43%	178	4,789	4%
Stanton	\$9,084	\$216	\$12,301	\$20,116	\$1,211	37%	41	2,406	2%
Stevens	\$16,336	\$209	\$10,635	\$20,098	\$1,456	34%	74	5,463	1%
Sumner	\$170,069	\$228	\$13,086	\$18,251	\$1,107	41%	710	25,946	3%
Thomas	\$55,505	\$246	\$10,935	\$18,711	\$1,461	39%	213	8,180	3%
Trego	\$27,325	\$187	\$10,735	\$19,498	\$1,095	35%	136	3,319	4%
Wabaunsee	\$58,259	\$266	\$12,249	\$17,559	\$1,349	41%	201	6,885	3%
Wallace	\$11,226	\$212	\$11,716	\$19,231	\$1,109	38%	51	1,749	3%
Washington	\$80,986	\$256	\$13,316	\$17,519	\$934	45%	301	6,483	5%
Wichita	\$14,827	\$260	\$15,009	\$17,119	\$1,069	44%	51	2,531	2%
Wilson	\$128,971	\$242	\$11,768	\$16,782	\$785	45%	495	10,332	5%
Woodson	\$58,328	\$259	\$9,833	\$16,019	\$885	47%	210	3,788	6%
Wyandotte	\$1,027,038	\$260	\$10,180	\$17,195	\$1,272	42%	3,666	157,882	2%
No valid county indicator	\$97,823	\$700	\$9,224	\$49,639	\$3,954	115%	220	-	-
Statewide	\$17,763,397	\$258	\$12,550	\$19,029	\$1,412	43%	69,837	2,453,454	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 2016</u>		<u>Fiscal Year 2017</u>		<u>Fiscal Year 2018</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
Corporate Income	Assessments	60	\$25,028,158	44	\$41,409,564	43	\$49,336,293
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	91	\$17,842,267	35	\$4,237,175	5	\$23,822
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	91	\$17,842,267	35	\$4,237,175	5	\$23,822
Retailers' Sales	Assessments	1040	\$137,307,158	1075	\$54,259,200	1197	\$30,750,704
	Refunds	863	(\$14,748,849)	754	(\$16,975,930)	894	(\$12,367,306)
	Total - Net	1903	\$122,558,309	1829	\$37,283,270	2091	\$18,383,398
Retailers' Use	Assessments	101	\$4,500,444	55	\$4,490,745	70	\$2,272,980
	Refunds	171	(\$4,951,111)	157	(\$4,269,452)	138	(\$7,032,886)
	Total - Net	272	(\$450,667)	212	\$221,293	208	(\$4,759,906)
Consumers' Use	Assessments	709	\$30,426,899	810	\$32,958,510	750	\$14,329,213
	Refunds	142	(\$1,806,009)	109	(\$2,173,516)	129	(\$2,397,505)
	Total - Net	851	\$28,620,890	919	\$30,784,994	879	\$11,931,708
Retail Liquor Excise	Assessments	12	1,113,753	20	\$1,352,909	16	\$552,528
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	12	\$1,113,753	20	\$1,352,909	16	\$552,528
Liquor Enforcement	Assessments	28	\$2,966,206	13	\$695,704	*	*
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	28	\$2,966,206	13	\$695,704	*	*
Interstate & IFTA Motor Fuel	Assessments	160	\$186,447	176	\$460,041	116	\$224,910
	Refunds	21	(\$4,938)	15	(\$15,991)	9	(\$7,428)
	Total - Net	181	\$181,509	191	\$444,050	125	\$217,482
Withholding	Assessments	31	\$1,123,682	29	\$1,466,915	5	\$265,525
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	31	\$1,123,682	29	\$1,466,915	5	\$265,525
Other Taxes	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	183	\$65,777,492	107	\$47,514,679	118	\$51,955,430
TOTALS	Assessments	2351	\$261,318,287	2314	\$148,987,498	2268	\$100,463,988
	Refunds	1201	(\$21,584,846)	1041	(\$24,986,509)	1174	(\$21,917,823)
	Total - Net	3552	\$239,733,441	3355	\$124,000,989	3442	\$78,546,165

* 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.

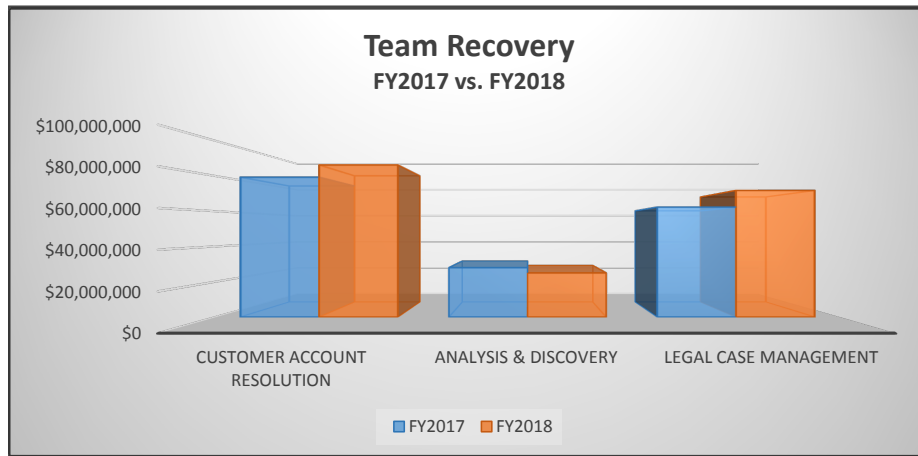
Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.

<u>Tax Type</u>		<u>Fiscal Year 2016</u>		<u>Fiscal Year 2017</u>		<u>Fiscal Year 2018</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
Corporate Income	Amount Collected	58	\$16,150,621	42	\$5,709,356	68	\$10,262,349
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Retailers' Sales	Amount Collected	1,009	\$8,844,724	871	\$8,782,085	1,300	\$15,711,906
	Refunds	844	(\$16,435,249)	706	(\$13,147,658)	919	(\$21,067,430)
	Total - Net	1,853	(\$7,590,525)	1,577	(\$4,365,573)	2,219	(\$5,355,524)
Retailers' Use	Amount Collected	94	\$2,600,511	49	\$2,194,576	73	\$1,867,641
	Refunds	156	(\$3,908,834)	162	(\$4,361,405)	153	(\$7,330,418)
	Total - Net	250	(\$1,308,323)	211	(\$2,166,829)	226	(\$5,462,777)
Consumers' Use	Amount Collected	687	\$4,462,692	631	\$3,597,752	951	\$4,548,137
	Refunds	138	(\$2,088,924)	126	(\$4,116,882)	123	(\$2,086,911)
	Total - Net	825	\$2,373,768	757	(\$519,130)	1,074	\$2,461,226
Retail Liquor Excise	Amount Collected	6	\$66,922	10	\$118,087	29	\$281,769
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	6	\$66,922	10	\$118,087	29	\$281,769
Liquor Enforcement	Amount Collected	8	\$137,654	13	\$225,417	15	\$612,137
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	8	\$137,654	*	*	15	\$612,137
Interstate & IFTA Motor Fuel	Amount Collected	141	\$69,606	179	\$292,952	103	\$86,849
	Refunds	21	(\$5,039)	16	(\$16,406)	10	(\$6,883)
	Total - Net	162	\$64,567	195	\$276,546	113	\$79,966
Individual Income Tax	Amount Collected	61	\$422,235	65	\$1,230,241	145	\$581,611
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	61	\$422,235	61	\$1,230,241	145	\$581,611
Withholding	Amount Collected	18	\$164,918	27	\$123,054	54	\$167,174
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	18	\$164,918	27	\$123,054	54	\$167,174
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	214	\$16,398,733	121	\$9,099,436	131	\$11,289,844
TOTALS	Amount Collected	2226	\$34,621,135	1947	\$25,787,472	2799	\$36,093,690
	Refunds	1165	(\$23,958,108)	1016	(\$21,991,640)	1209	(\$31,438,264)
	Total - Net	3,391	\$10,663,027	2,963	\$3,795,832	4,008	\$4,655,426

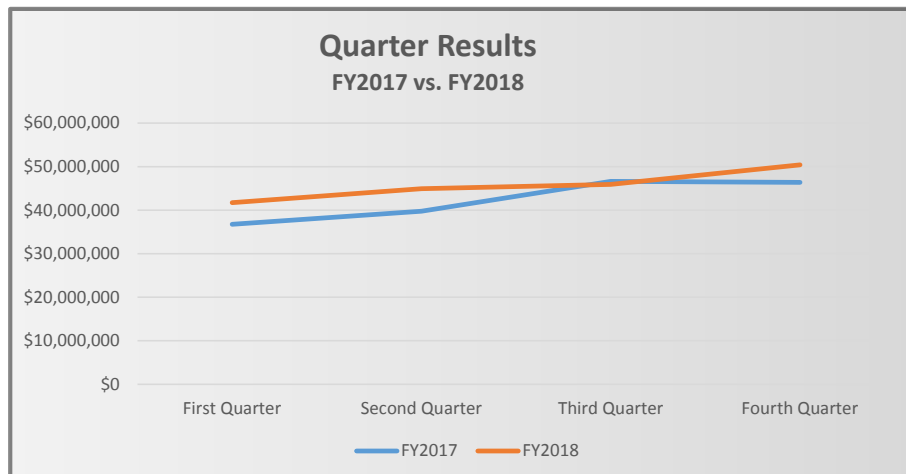
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Revenue Recovery Bureau - Taxation

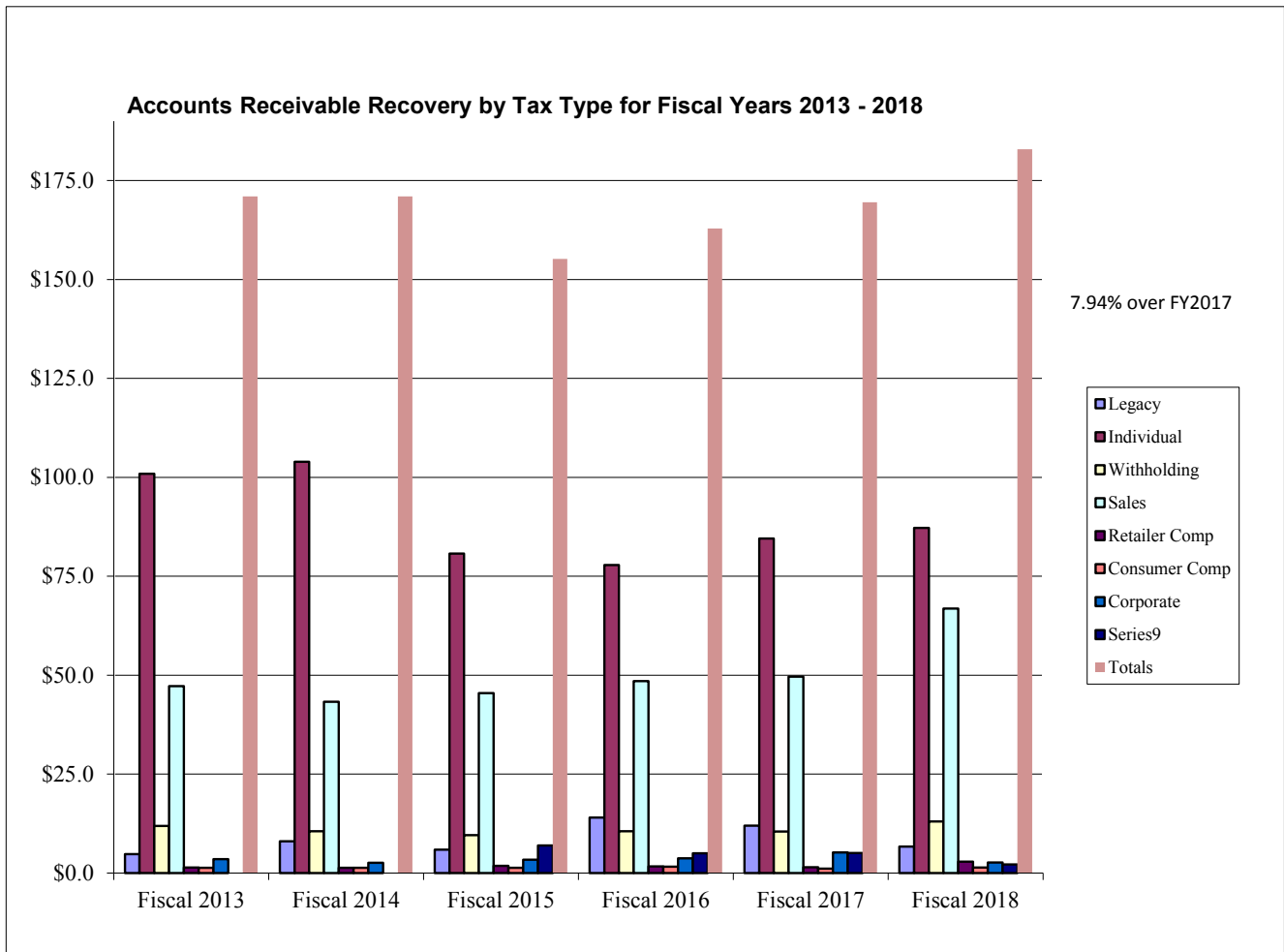
Revenue Recovery Bureau - Taxation					
				Report Ending Date	June 30, 2018
Accounts Receivable Recovery					
FY2017 vs FY2018 Results					
	FY2017	FY2018	+/- \$	+/- %	
Cummulative Totals	\$169,523,836	\$182,980,929	\$13,457,093	7.94	
<i>Individual Teams</i>					
	FY2017	FY2018			
Customer Account Resolution	\$79,265,436	\$86,209,178	\$6,943,742	8.76	
Analysis & Discovery	\$27,969,211	\$24,992,418	-\$2,976,793	-10.64	
Legal Case Management	\$62,289,189	\$71,779,333	\$9,490,144	15.24	



QUARTER BREAKDOWNS				
FY2017 vs FY2018 Results				
	FY2017	FY2018	+/- \$	+/- %
First Quarter	\$36,754,559	\$41,724,534	\$4,969,975	13.52
Second Quarter	\$39,783,232	\$44,953,803	\$5,170,571	13.00
Third Quarter	\$46,613,847	\$45,895,904	-\$717,943	-1.54
Fourth Quarter	\$46,372,198	\$50,406,688	\$4,034,490	8.70
Totals	\$169,523,836	\$182,980,929	\$13,457,093	7.94



**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 2013	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018
Legacy	\$4.8	\$8.0	\$5.9	\$14.0	\$12.0	\$6.7
Individual	\$100.9	\$103.9	\$80.7	\$77.8	\$84.5	\$87.2
Withholding	\$11.9	\$10.6	\$9.6	\$10.6	\$10.5	\$13.0
Sales	\$47.2	\$43.3	\$45.5	\$48.5	\$49.6	\$66.8
Retailer Comp	\$1.4	\$1.3	\$1.8	\$1.7	\$1.5	\$2.9
Consumer Comp	\$1.3	\$1.3	\$1.3	\$1.6	\$1.1	\$1.4
Corporate	\$3.5	\$2.6	\$3.4	\$3.7	\$5.2	\$2.7
Other	\$0.0	\$0.0	\$7.0	\$5.0	\$5.1	\$2.2
Totals	\$171.0	\$171.0	\$155.2	\$162.9	\$169.5	\$182.9

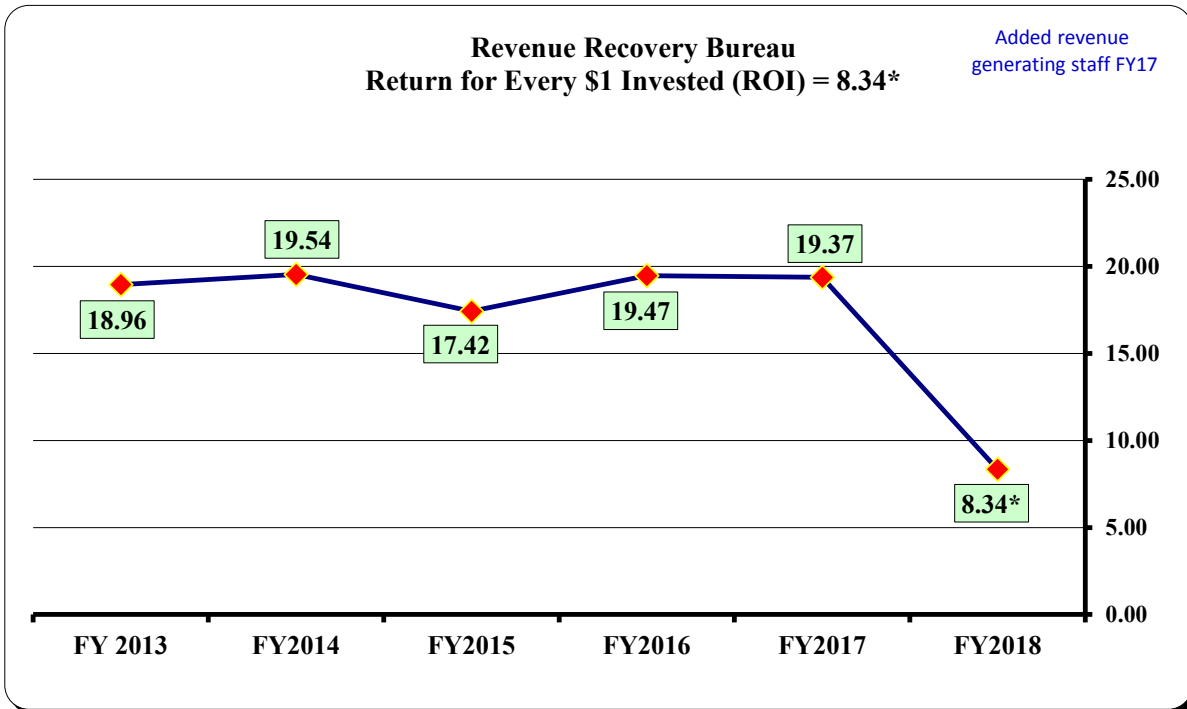
**Kansas Department of Revenue
 Division of Taxation
 Revenue Recovery Bureau
 Program Return on Investment (ROI)**

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Invested Salaries (<i>inc. Fringe B.</i>)	\$ 7,889,292	\$ 7,535,590	\$ 8,671,782	\$ 8,057,260	\$ 8,446,469	\$ 7,278,399
Operating Expenses	\$ 1,164,545	\$ 1,170,200	\$ 240,753	\$ 309,045	\$ 305,798	\$ 14,659,747
Total Program Investment	\$ 9,053,837	\$ 8,705,790	\$ 8,912,535	\$ 8,366,305	\$ 8,752,267	\$ 21,938,146
Fiscal Year AR Recovery/Disco	\$ 171,071,048	\$ 170,079,616	\$ 155,295,420	\$ 162,883,833	\$ 169,521,243	\$ 182,980,929
ROI Dollars	\$ 162,017,211	\$ 161,373,826	\$ 146,382,885	\$ 154,517,528	\$ 160,768,976	\$ 161,042,783
ROI Ratio	18.96	19.54	17.42	19.47	19.37	8.34*

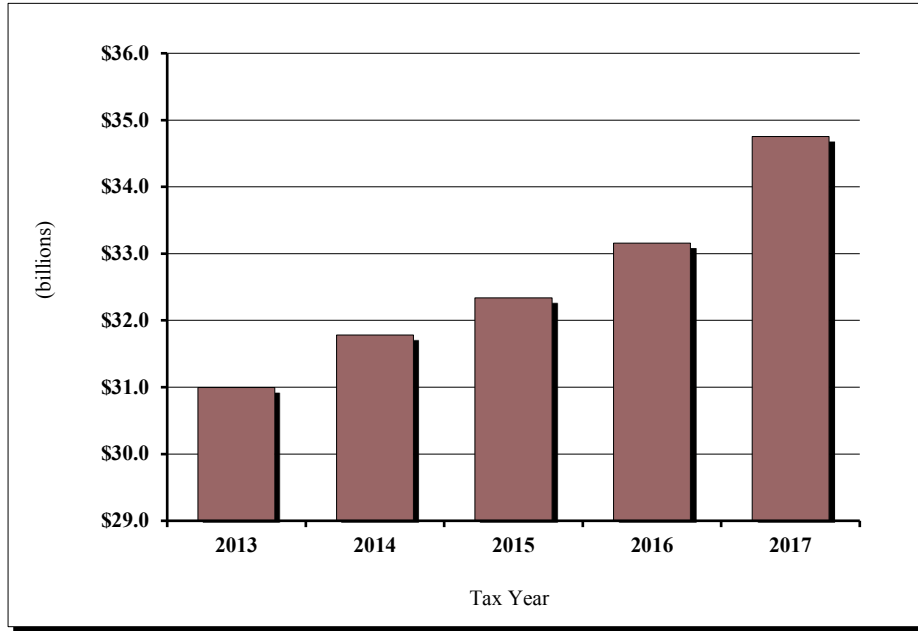
* FY2018 ROI Ratio substantially dropped due to changes in our budget system that more accurately reflects total costs associated with a program and new costs associated with the implementation of an upgrade to our AR Management System.

1 - Includes actual salaries with benefits and temp workers.

2 - For every \$1 invested to operate Compliance Enforcement, we returned \$8.34 to the State coffers.



Statewide Assessed Property Values



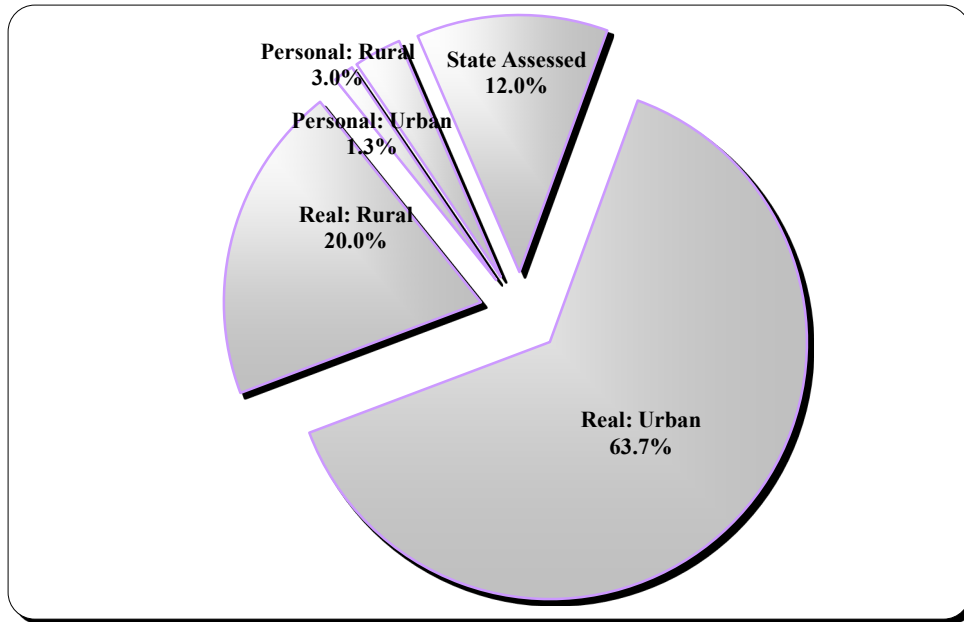
Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
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%
2017	\$34,754,264,886	4.8%

Assessed Valuation by Property Type, Tax Years 2016 and 2017

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 2017



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2016</u>	<u>Assessed Valuation Tax Year 2017</u>	<u>Percent Change</u>	<u>2017 Percent Total</u>
Locally Assessed:				
Real: Urban	\$21,119,887,674	\$22,140,434,274	4.8%	63.7%
Real: Rural	\$6,481,027,265	\$6,943,462,392	7.1%	20.0%
Personal: Urban	\$480,561,407	\$443,908,751	-7.6%	1.3%
Personal: Rural	\$855,876,534	\$1,044,605,113	22.1%	3.0%
State Assessed	<u>\$4,218,829,803</u>	<u>\$4,181,854,356</u>	-0.9%	12.0%
Total	\$33,156,182,683	\$34,754,264,886	4.8%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2016 Assessed <u>Valuation</u>	2016 Percent <u>Total</u>	2017 Assessed <u>Valuation</u>	2017 Percent <u>Total</u>
State-Assessed	\$4,218,829,803	12.7%	\$4,181,854,356	12.0%
County-Assessed Real	\$27,600,914,939	83.2%	\$29,083,896,666	83.7%
County-Assessed Personal	<u>\$1,336,437,941</u>	<u>4.0%</u>	<u>\$1,488,513,864</u>	<u>4.3%</u>
Total	\$33,156,182,683	100.0%	\$34,754,264,886	100.0%

Tax Year State-Assessed Property

<u>Property Category</u>	2016 Assessed <u>Valuation</u>	2016 Percent <u>Total</u>	2017 Assessed <u>Valuation</u>	2017 Percent <u>Total</u>
Telephone	\$179,995,486	4.3%	\$175,923,736	4.2%
Water Plants	\$4,526,610	0.1%	\$4,512,090	0.1%
Electric Power Companies	\$2,109,454,195	50.0%	\$2,176,272,574	52.0%
Pipeline Companies	\$1,384,999,522	32.8%	\$1,312,353,103	31.4%
Stored Gas Companies	\$28,513,944	0.7%	\$40,636,612	1.0%
Railroad Companies	<u>\$511,340,046</u>	<u>12.1%</u>	<u>\$472,156,241</u>	<u>11.3%</u>
Total	\$4,218,829,803	100.0%	\$4,181,854,356	100.0%

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

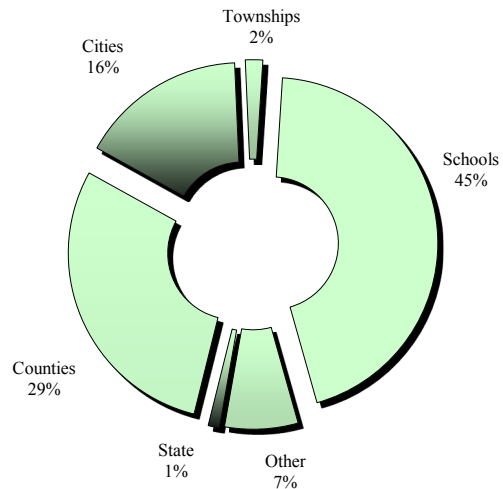
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
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%
2017	\$4,669.6	\$52.1	\$4,721.7	4.8%

Tax Year 2017 Total General Property Taxes, by Taxing District

Taxing District	Amount	Percent Total
State	\$52,092,142	1%
Counties	\$1,377,564,734	29%
Cities	\$767,263,936	16%
Townships	\$80,026,554	2%
Schools	\$2,107,129,605	45%
Other	\$337,598,632	7%
*Total	\$4,721,675,603	100.0%
Total Local	\$4,669,583,461	98.9%
Total State	\$52,092,142	1.1%
*Total	\$4,721,675,603	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.

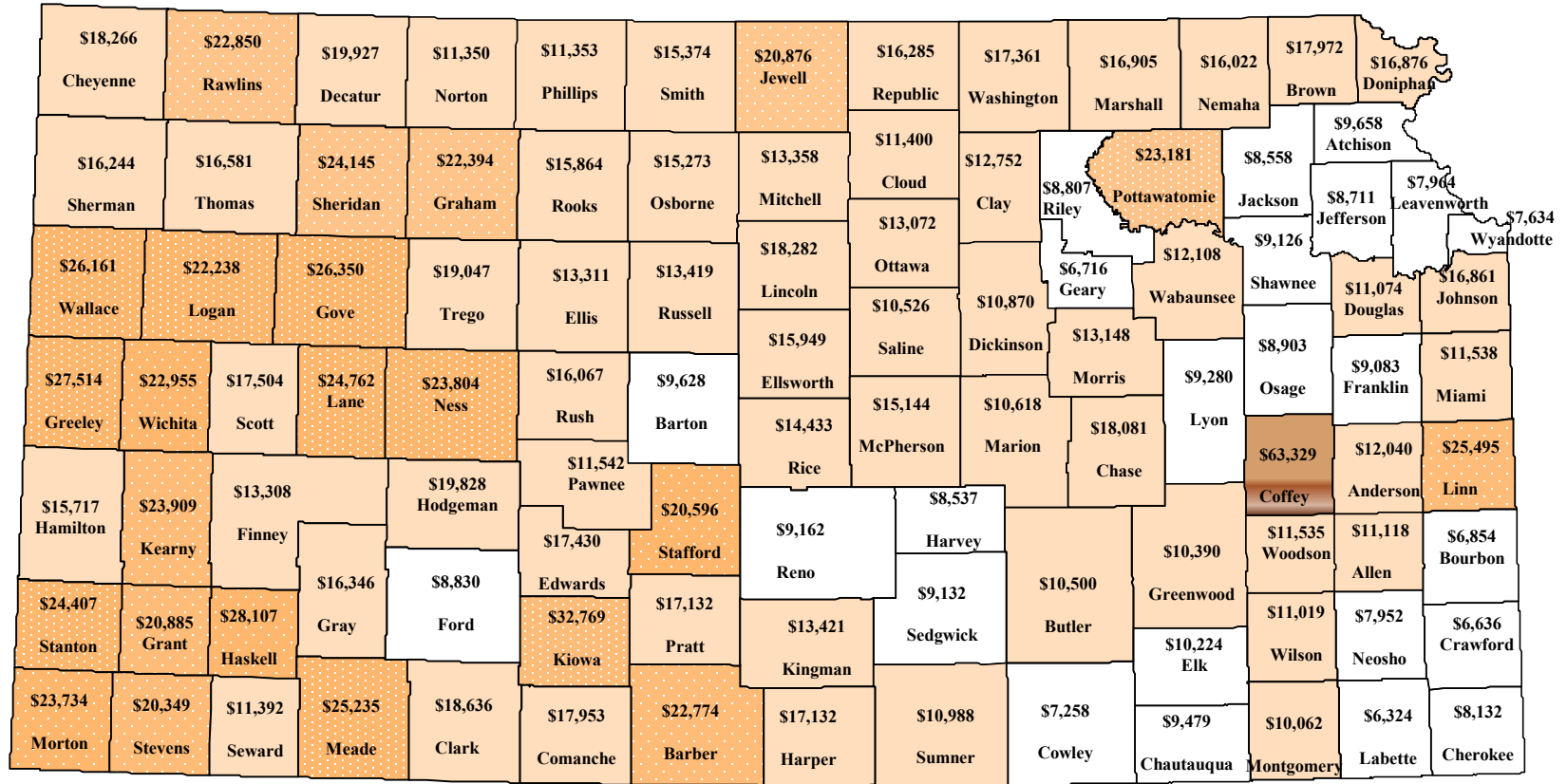
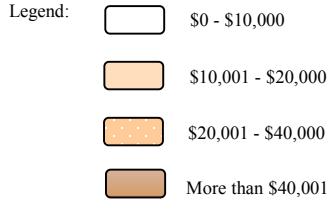
This is a Kansas map showing each county's total assessed value of property per capita for tax year 2017.

County	Value per capita
Allen	\$11,118
Anderson	\$12,040
Atchison	\$9,658
Barber	\$22,774
Barton	\$9,628
Bourbon	\$6,854
Brown	\$17,972
Butler	\$10,500
Chase	\$18,081
Chautauqua	\$9,479
Cherokee	\$8,132
Cheyenne	\$18,266
Clark	\$18,636
Clay	\$12,752
Cloud	\$11,400
Coffey	\$63,329
Comanche	\$17,953
Cowley	\$7,258
Crawford	\$6,636
Decatur	\$19,927
Dickinson	\$10,870
Doniphan	\$16,876
Douglas	\$11,074
Edwards	\$17,430
Elk	\$10,224
Ellis	\$13,311
Ellsworth	\$15,949
Finney	\$13,308
Ford	\$8,830
Franklin	\$9,083
Geary	\$6,716
Gove	\$26,350
Graham	\$22,394
Grant	\$20,885
Gray	\$16,346
Greeley	\$27,514
Greenwood	\$10,390
Hamilton	\$15,717
Harper	\$17,132
Harvey	\$8,537
Haskell	\$28,107
Hodgeman	\$19,828
Jackson	\$8,558
Jefferson	\$8,711
Jewell	\$20,876
Johnson	\$16,861
Kearny	\$23,909
Kingman	\$13,421

Kiowa	\$32,769
Labette	\$6,324
Lane	\$24,762
Leavenworth	\$7,964
Lincoln	\$18,282
Linn	\$25,495
Logan	\$22,238
Lyon	\$9,280
Marion	\$10,618
Marshall	\$16,905
McPherson	\$15,144
Meade	\$25,235
Miami	\$11,538
Mitchell	\$13,358
Montgomery	\$10,062
Morris	\$13,148
Morton	\$23,734
Nemaha	\$16,022
Neosho	\$7,952
Ness	\$23,804
Norton	\$11,350
Osage	\$8,903
Osborne	\$15,273
Ottawa	\$13,072
Pawnee	\$11,542
Phillips	\$11,353
Pottawatomie	\$23,181
Pratt	\$17,132
Rawlins	\$22,850
Reno	\$9,162
Republic	\$16,285
Rice	\$14,433
Riley	\$8,807
Rooks	\$15,864
Rush	\$16,067
Russell	\$13,419
Saline	\$10,526
Scott	\$17,504
Sedgwick	\$9,132
Seward	\$11,392
Shawnee	\$9,126
Sheridan	\$24,145
Sherman	\$16,244
Smith	\$15,374
Stafford	\$20,596
Stanton	\$24,407
Stevens	\$20,349
Sumner	\$10,988
Thomas	\$16,581
Trego	\$19,047
Wabaunsee	\$12,108
Wallace	\$26,161

Washington	\$17,361
Wichita	\$22,955
Wilson	\$11,019
Woodson	\$11,535
Wyandotte	\$7,634
Statewide	\$11,954

Total Assessed Value of Property Per Capita, 2017

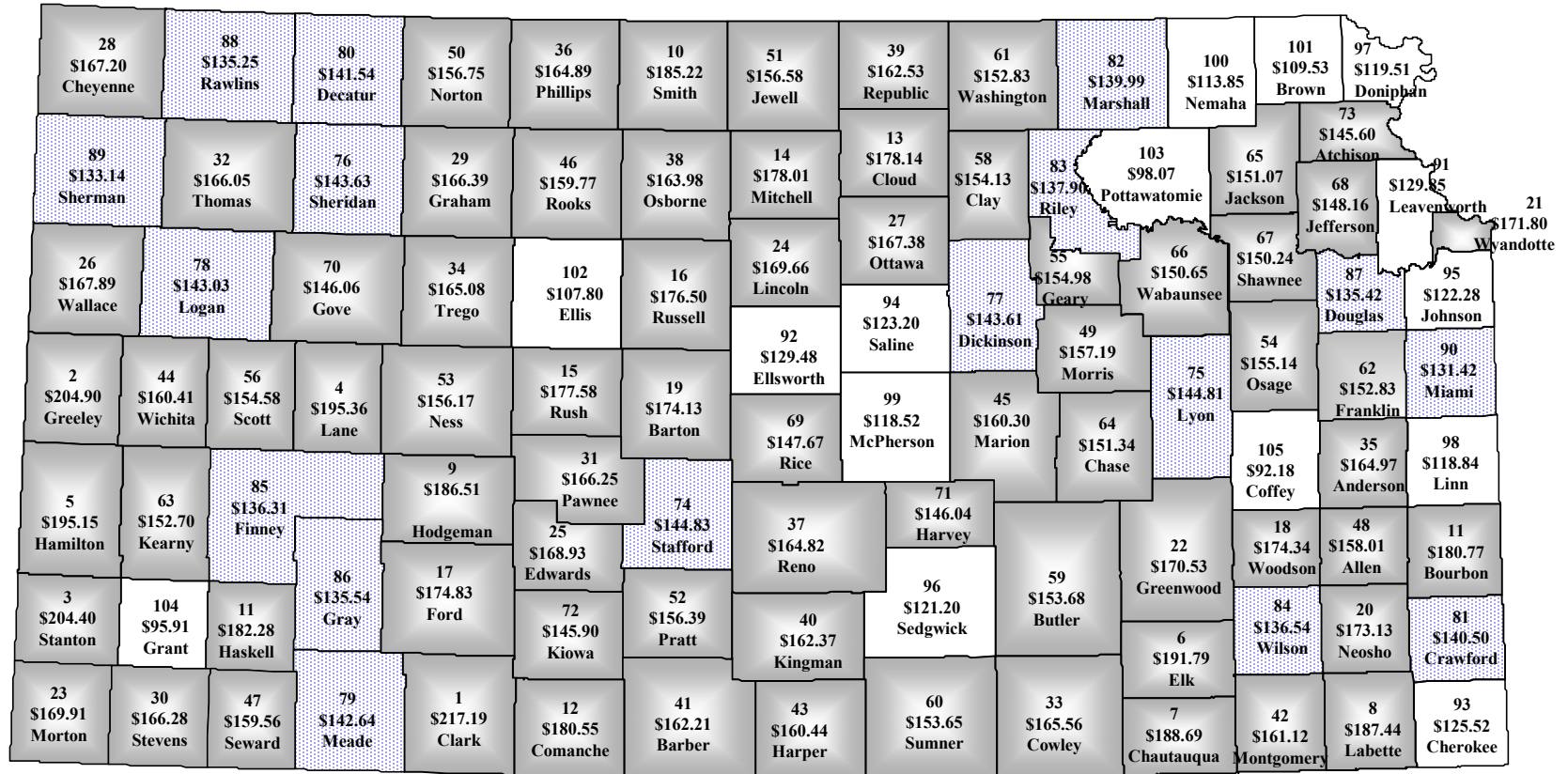
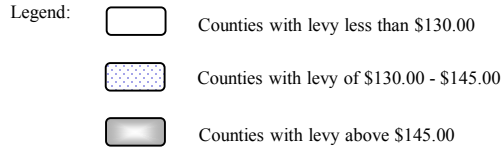


Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2015 through 2017

<u>County</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>County</u>	<u>2014</u>	<u>2015</u>	<u>2017</u>
Allen	152.41	157.38	158.01	Logan	131.33	134.99	143.03
Anderson	157.34	164.91	164.97	Lyon	139.51	143.12	144.81
Atchison	148.07	143.83	145.60	Marion	154.67	158.72	160.30
Barber	135.05	164.51	162.21	Marshall	133.92	138.61	139.99
Barton	173.02	172.89	174.13	McPherson	118.54	118.07	118.52
Bourbon	176.60	180.35	180.77	Meade	123.67	144.16	142.64
Brown	119.88	110.86	109.53	Miami	129.18	131.75	131.42
Butler	148.81	151.72	153.68	Mitchell	174.10	178.43	178.01
Chase	129.80	130.96	151.34	Montgomery	146.71	164.61	161.12
Chautauqua	174.39	189.24	188.69	Morris	151.70	153.16	157.19
Cherokee	122.44	121.26	125.52	Morton	168.60	178.12	169.91
Cheyenne	170.47	165.32	167.20	Nemaha	119.07	117.20	113.85
Clark	209.72	221.79	217.19	Neosho	170.78	171.07	173.13
Clay	154.35	157.02	154.13	Ness	146.01	161.64	156.17
Cloud	178.41	180.92	178.14	Norton	170.50	173.09	156.75
Coffey	89.42	93.51	92.18	Osage	150.48	153.35	155.14
Comanche	149.80	174.37	180.55	Osborne	163.87	172.99	163.98
Cowley	163.58	162.81	165.56	Ottawa	163.10	169.73	167.38
Crawford	136.28	138.73	140.50	Pawnee	164.54	168.02	166.25
Decatur	144.17	153.43	141.54	Phillips	162.96	170.12	164.89
Dickinson	141.87	142.53	143.61	Pottawatomie	92.66	95.21	98.07
Doniphan	124.12	121.43	119.51	Pratt	153.75	156.21	156.39
Douglas	129.89	130.22	135.42	Rawlins	128.70	142.04	135.25
Edwards	161.50	163.87	168.93	Reno	161.69	163.02	164.82
Elk	184.07	185.15	191.79	Republic	179.86	169.86	162.53
Ellis	107.80	106.78	107.80	Rice	149.76	151.66	147.67
Ellsworth	131.94	130.96	129.48	Riley	135.69	136.92	137.90
Finney	130.09	131.50	136.31	Rooks	151.26	174.12	159.77
Ford	172.64	176.22	174.83	Rush	174.78	175.20	177.58
Franklin	150.14	151.07	152.83	Russell	162.88	179.33	176.50
Geary	150.61	156.67	154.98	Saline	124.73	123.85	123.20
Gove	144.16	159.15	146.06	Scott	146.17	151.15	154.58
Graham	157.70	170.39	166.39	Sedgwick	122.80	120.63	121.20
Grant	113.04	97.66	95.91	Seward	160.07	154.11	159.56
Gray	127.53	137.63	135.54	Shawnee	151.36	150.11	150.24
Greeley	191.05	195.03	204.90	Sheridan	148.27	149.80	143.63
Greenwood	164.03	167.99	170.53	Sherman	127.90	137.82	133.14
Hamilton	193.67	201.02	195.15	Smith	211.64	207.94	185.22
Harper	150.00	160.15	160.44	Stafford	144.33	144.34	144.83
Harvey	137.56	144.07	146.04	Stanton	178.76	205.45	204.40
Haskell	115.84	182.28	154.14	Stevens	133.55	174.77	166.28
Hodgeman	173.33	178.29	186.51	Sumner	150.91	154.22	153.65
Jackson	148.47	152.67	151.07	Thomas	159.66	164.72	166.05
Jefferson	146.79	147.73	148.16	Trego	174.15	176.45	165.08
Jewell	168.34	164.21	156.58	Wabaunsee	147.39	146.63	150.65
Johnson	122.04	122.25	122.28	Wallace	158.95	155.32	167.89
Kearny	139.06	182.89	152.70	Washington	160.14	156.37	152.83
Kingman	148.79	154.09	162.37	Wichita	160.93	168.67	160.41
Kiowa	130.81	142.16	145.90	Wilson	123.85	130.15	136.54
Labette	189.27	186.50	187.44	Woodson	178.03	179.33	174.34
Lane	162.88	184.46	195.36	Wyandotte	175.36	172.76	171.80
Leavenworth	128.88	129.82	129.85				
Lincoln	182.42	171.50	169.66	Statewide	134.81	135.93	135.95
Linn	119.77	123.09	118.84				

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2017

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 Tax Year 2016	Property Taxes Tax Year 2017	Percent Change	County	Property Taxes Tax Year 2016	Property Taxes Tax Year 2017	Percent Change
Allen	\$21,814,213	\$22,335,766	2.4%	Logan	\$8,681,779	\$9,004,624	3.7%
Anderson	\$14,956,443	\$15,546,572	3.9%	Lyon	\$44,121,310	\$45,029,872	2.1%
Atchison	\$21,780,377	\$23,033,666	5.8%	Marion	\$19,895,256	\$20,615,406	3.6%
Barber	\$15,868,117	\$17,318,363	9.1%	Marshall	\$21,464,981	\$23,277,171	8.4%
Barton	\$41,954,647	\$44,892,048	7.0%	McPherson	\$48,885,432	\$51,698,019	5.8%
Bourbon	\$17,660,259	\$18,109,919	2.5%	Meade	\$14,418,779	\$15,174,818	5.2%
Brown	\$17,962,946	\$19,063,079	6.1%	Miami	\$48,315,822	\$49,983,771	3.5%
Butler	\$102,568,692	\$108,159,121	5.5%	Mitchell	\$14,100,396	\$14,844,274	5.3%
Chase	\$6,311,546	\$7,303,531	15.7%	Montgomery	\$53,330,214	\$53,089,784	-0.5%
Chautauqua	\$5,760,826	\$6,034,557	4.8%	Morris	\$10,937,507	\$11,518,597	5.3%
Cherokee	\$19,239,971	\$20,664,844	7.4%	Morton	\$10,629,532	\$11,485,161	8.0%
Cheyenne	\$7,300,832	\$8,126,838	11.3%	Nemaha	\$18,007,531	\$18,680,794	3.7%
Clark	\$8,091,682	\$8,386,717	3.6%	Neosho	\$22,050,197	\$22,229,199	0.8%
Clay	\$15,637,036	\$16,005,285	2.4%	Ness	\$10,893,873	\$11,010,900	1.1%
Cloud	\$17,516,586	\$18,581,769	6.1%	Norton	\$9,871,217	\$9,772,650	-1.0%
Coffey	\$46,885,263	\$49,228,426	5.0%	Osage	\$21,088,002	\$21,883,715	3.8%
Comanche	\$5,623,608	\$6,035,551	7.3%	Osborne	\$8,953,519	\$9,121,377	1.9%
Cowley	\$41,320,956	\$42,959,356	4.0%	Ottawa	\$12,458,534	\$12,952,665	4.0%
Crawford	\$34,521,562	\$36,515,524	5.8%	Pawnee	\$12,870,344	\$12,938,241	0.5%
Decatur	\$7,758,493	\$7,987,431	3.0%	Phillips	\$9,525,048	\$10,161,288	6.7%
Dickinson	\$28,663,427	\$29,758,777	3.8%	Pottawatomie	\$50,693,370	\$53,787,815	6.1%
Doniphan	\$15,103,516	\$15,457,104	2.3%	Pratt	\$25,183,547	\$25,677,846	2.0%
Douglas	\$163,455,270	\$179,116,945	9.6%	Rawlins	\$7,306,267	\$7,877,593	7.8%
Edwards	\$8,494,897	\$8,650,808	1.8%	Reno	\$92,280,409	\$95,467,269	3.5%
Elk	\$4,610,998	\$4,994,295	8.3%	Republic	\$11,769,838	\$12,437,692	5.7%
Ellis	\$38,786,149	\$41,460,072	6.9%	Rice	\$19,688,932	\$20,953,338	6.4%
Ellsworth	\$12,720,656	\$13,067,310	2.7%	Riley	\$85,692,345	\$89,076,201	3.9%
Finney	\$59,951,595	\$66,613,703	11.1%	Rooks	\$12,250,651	\$12,865,546	5.0%
Ford	\$51,056,948	\$52,442,650	2.7%	Rush	\$8,068,333	\$8,725,101	8.1%
Franklin	\$34,148,386	\$35,481,748	3.9%	Russell	\$15,330,730	\$16,550,143	8.0%
Geary	\$37,885,436	\$37,041,911	-2.2%	Saline	\$69,954,751	\$71,508,306	2.2%
Gove	\$9,527,567	\$9,964,358	4.6%	Scott	\$12,927,233	\$13,615,069	5.3%
Graham	\$8,585,361	\$9,553,843	11.3%	Sedgwick	\$546,648,750	\$566,689,930	3.7%
Grant	\$14,002,620	\$15,315,840	9.4%	Seward	\$39,015,763	\$41,275,961	5.8%
Gray	\$12,763,398	\$13,368,629	4.7%	Shawnee	\$239,946,703	\$244,263,124	1.8%
Greeley	\$6,249,691	\$7,306,207	16.9%	Sheridan	\$8,095,186	\$8,700,961	7.5%
Greenwood	\$10,622,434	\$10,898,669	2.6%	Sherman	\$12,112,527	\$12,900,562	6.5%
Hamilton	\$7,809,444	\$7,777,990	-0.4%	Smith	\$10,236,776	\$10,342,668	1.0%
Harper	\$16,679,474	\$15,626,271	-6.3%	Stafford	\$11,494,053	\$12,552,065	9.2%
Harvey	\$42,478,311	\$43,526,034	2.5%	Stanton	\$9,067,480	\$10,286,938	13.4%
Haskell	\$16,544,370	\$17,355,490	4.9%	Stevens	\$16,659,670	\$18,893,665	13.4%
Hodgeman	\$7,008,507	\$6,915,641	-1.3%	Sumner	\$38,100,162	\$39,290,297	3.1%
Jackson	\$16,495,366	\$17,183,991	4.2%	Thomas	\$19,839,030	\$21,728,592	9.5%
Jefferson	\$23,562,200	\$24,388,896	3.5%	Trego	\$8,706,514	\$9,030,438	3.7%
Jewell	\$8,794,869	\$9,482,376	7.8%	Wabaunsee	\$12,097,018	\$12,569,633	3.9%
Johnson	\$1,128,407,515	\$1,204,959,506	6.8%	Wallace	\$7,330,930	\$6,575,043	-10.3%
Kearny	\$15,402,209	\$14,300,399	-7.2%	Washington	\$13,870,943	\$14,714,895	6.1%
Kingman	\$15,904,943	\$16,271,836	2.3%	Wichita	\$7,431,360	\$7,776,835	4.6%
Kiowa	\$11,386,226	\$11,871,726	4.3%	Wilson	\$12,596,414	\$13,123,558	4.2%
Labette	\$23,947,911	\$24,233,245	1.2%	Woodson	\$5,987,793	\$6,364,868	6.3%
Lane	\$7,909,072	\$7,914,009	0.1%	Wyandotte	\$209,906,493	\$214,878,148	2.4%
Leavenworth	\$80,018,369	\$82,937,269	3.6%				
Lincoln	\$8,973,323	\$9,531,816	6.2%				
Linn	\$27,492,936	\$28,957,811	5.3%	Total	\$4,506,766,698	\$4,724,987,965	4.8%

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

<u>County</u>	2016 <u>Tax</u>	2016 <u>Valuation</u>	2017 <u>Tax</u>	2017 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Allen	\$1,932,402	\$13,542,359	\$1,820,810	\$13,751,096	-5.8%	1.5%
Anderson	\$1,083,156	\$8,042,618	\$1,142,690	\$8,320,344	5.5%	3.5%
Atchison	\$1,969,440	\$15,471,225	\$2,027,905	\$15,834,725	3.0%	2.3%
Barber	\$669,361	\$6,773,676	\$731,135	\$6,354,883	9.2%	-6.2%
Barton	\$4,551,699	\$32,036,839	\$4,876,316	\$31,868,227	7.1%	-0.5%
Bourbon	\$1,900,552	\$12,642,699	\$2,016,255	\$12,875,524	6.1%	1.8%
Brown	\$1,011,793	\$10,570,230	\$1,075,832	\$10,770,809	6.3%	1.9%
Butler	\$10,022,515	\$78,363,347	\$10,298,256	\$79,947,325	2.8%	2.0%
Chase	\$368,492	\$3,120,703	\$345,653	\$3,148,089	-6.2%	0.9%
Chautauqua	\$568,210	\$3,531,346	\$543,453	\$3,519,974	-4.4%	-0.3%
Cherokee	\$1,993,790	\$21,175,840	\$1,989,031	\$19,417,112	-0.2%	-8.3%
Cheyenne	\$595,571	\$4,223,963	\$616,084	\$4,094,371	3.4%	-3.1%
Clark	\$485,802	\$2,922,083	\$539,060	\$2,841,389	11.0%	-2.8%
Clay	\$1,307,745	\$9,486,932	\$1,318,200	\$9,811,464	0.8%	3.4%
Cloud	\$1,432,816	\$9,268,917	\$1,452,485	\$9,169,391	1.4%	-1.1%
Coffey	\$885,029	\$12,842,142	\$892,048	\$12,850,753	0.8%	0.1%
Comanche	\$297,475	\$2,367,565	\$250,662	\$1,931,096	-15.7%	-18.4%
Cowley	\$4,687,464	\$33,324,778	\$4,770,151	\$33,222,484	1.8%	-0.3%
Crawford	\$4,121,330	\$36,303,598	\$4,314,669	\$37,105,870	4.7%	2.2%
Decatur	\$493,063	\$3,676,421	\$442,558	\$3,564,155	-10.2%	-3.1%
Dickinson	\$2,422,869	\$21,118,852	\$2,664,184	\$21,861,411	10.0%	3.5%
Doniphan	\$894,835	\$8,528,081	\$920,837	\$8,844,170	2.9%	3.7%
Douglas	\$12,627,228	\$116,457,261	\$13,346,380	\$121,455,494	5.7%	4.3%
Edwards	\$611,772	\$4,199,629	\$597,223	\$4,220,806	-2.4%	0.5%
Elk	\$421,072	\$2,650,075	\$450,522	\$2,745,995	7.0%	3.6%
Ellis	\$3,014,018	\$36,309,090	\$3,215,709	\$36,624,550	6.7%	0.9%
Ellsworth	\$752,567	\$6,983,343	\$783,287	\$6,997,630	4.1%	0.2%
Finney	\$4,279,111	\$42,031,192	\$4,707,052	\$42,754,846	10.0%	1.7%
Ford	\$4,689,331	\$31,413,199	\$4,915,373	\$32,201,547	4.8%	2.5%
Franklin	\$3,486,096	\$27,818,880	\$3,696,686	\$28,405,672	6.0%	2.1%
Geary	\$2,951,607	\$23,749,651	\$3,193,026	\$24,447,588	8.2%	2.9%
Gove	\$464,505	\$4,373,661	\$511,342	\$4,118,316	10.1%	-5.8%
Graham	\$387,459	\$3,424,875	\$447,209	\$3,247,658	15.4%	-5.2%
Grant	\$905,487	\$10,698,226	\$976,196	\$10,492,675	7.8%	-1.9%
Gray	\$1,046,888	\$9,988,343	\$1,055,131	\$9,812,066	0.8%	-1.8%
Greeley	\$377,607	\$2,246,310	\$357,413	\$2,089,585	-5.3%	-7.0%
Greenwood	\$1,014,397	\$7,176,950	\$1,012,053	\$7,026,728	-0.2%	-2.1%
Hamilton	\$547,848	\$3,249,742	\$543,093	\$3,127,173	-0.9%	-3.8%
Harper	\$837,391	\$7,392,152	\$904,718	\$6,959,473	8.0%	-5.9%
Harvey	\$4,081,827	\$35,922,096	\$4,225,235	\$35,940,781	3.5%	0.1%
Haskell	\$460,320	\$5,946,518	\$563,065	\$5,874,932	22.3%	-1.2%
Hodgeman	\$359,221	\$2,760,012	\$406,706	\$2,652,575	13.2%	-3.9%
Jackson	\$1,699,462	\$13,397,099	\$1,730,683	\$13,471,282	1.8%	0.6%
Jefferson	\$2,691,779	\$21,788,549	\$2,786,590	\$21,977,301	3.5%	0.9%
Jewell	\$603,961	\$3,933,694	\$572,795	\$3,861,365	-5.2%	-1.8%
Johnson	\$92,564,251	\$933,587,337	\$98,887,666	\$969,135,376	6.8%	3.8%
Kearny	\$564,457	\$6,180,075	\$717,164	\$6,023,549	27.1%	-2.5%
Kingman	\$1,295,694	\$10,433,071	\$1,360,977	\$10,567,248	5.0%	1.3%
Kiowa	\$388,159	\$3,648,967	\$384,002	\$3,465,533	-1.1%	-5.0%
Labette	\$2,993,680	\$18,397,393	\$3,145,736	\$18,584,134	5.1%	1.0%
Lane	\$359,844	\$2,686,130	\$376,181	\$2,632,936	4.5%	-2.0%
Leavenworth	\$9,073,169	\$84,405,501	\$9,644,122	\$88,573,265	6.3%	4.9%
Lincoln	\$492,401	\$2,955,677	\$489,260	\$3,012,316	-0.6%	1.9%

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

<u>County</u>	2016 <u>Tax</u>	2016 <u>Valuation</u>	2017 <u>Tax</u>	2017 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Linn	\$1,222,949	\$11,873,748	\$1,253,410	\$12,563,131	2.5%	5.8%
Logan	\$466,839	\$4,343,619	\$472,561	\$4,244,730	1.2%	-2.3%
Lyon	\$3,585,218	\$30,941,201	\$3,735,441	\$31,255,601	4.2%	1.0%
Marion	\$1,626,313	\$12,107,928	\$1,667,122	\$12,379,038	2.5%	2.2%
Marshall	\$1,444,885	\$12,664,433	\$1,428,763	\$12,541,588	-1.1%	-1.0%
McPherson	\$3,599,242	\$35,655,479	\$3,609,127	\$36,625,262	0.3%	2.7%
Meade	\$608,040	\$5,854,311	\$620,187	\$5,982,611	2.0%	2.2%
Miami	\$4,698,980	\$44,024,732	\$5,018,622	\$45,968,183	6.8%	4.4%
Mitchell	\$1,331,442	\$8,456,884	\$1,302,559	\$8,452,486	-2.2%	-0.1%
Montgomery	\$3,867,339	\$29,743,363	\$3,744,995	\$29,554,702	-3.2%	-0.6%
Morris	\$798,464	\$6,165,128	\$821,442	\$6,237,167	2.9%	1.2%
Morton	\$337,464	\$4,111,453	\$552,289	\$3,716,617	63.7%	-9.6%
Nemaha	\$1,391,439	\$13,621,119	\$1,378,707	\$13,917,191	-0.9%	2.2%
Neosho	\$2,554,509	\$16,104,076	\$2,441,796	\$16,194,220	-4.4%	0.6%
Ness	\$505,842	\$4,850,300	\$581,066	\$4,611,453	14.9%	-4.9%
Norton	\$797,172	\$5,712,408	\$860,350	\$5,716,766	7.9%	0.1%
Osage	\$2,195,601	\$17,065,804	\$2,293,166	\$17,574,583	4.4%	3.0%
Osborne	\$664,823	\$4,394,252	\$642,392	\$4,465,177	-3.4%	1.6%
Ottawa	\$1,055,843	\$6,862,815	\$996,407	\$6,963,210	-5.6%	1.5%
Pawnee	\$990,452	\$7,051,532	\$1,010,815	\$6,993,466	2.1%	-0.8%
Phillips	\$854,529	\$6,088,162	\$881,143	\$6,163,571	3.1%	1.2%
Pottawatomie	\$2,117,789	\$30,179,106	\$2,219,785	\$30,552,408	4.8%	1.2%
Pratt	\$1,513,214	\$11,308,333	\$1,480,854	\$11,071,467	-2.1%	-2.1%
Rawlins	\$384,329	\$4,020,893	\$400,087	\$3,680,817	4.1%	-8.5%
Reno	\$8,781,258	\$64,135,643	\$9,083,754	\$64,112,319	3.4%	0.0%
Republic	\$946,014	\$5,842,192	\$917,940	\$5,742,044	-3.0%	-1.7%
Rice	\$1,245,318	\$10,556,585	\$1,338,489	\$10,314,788	7.5%	-2.3%
Riley	\$5,844,432	\$53,490,563	\$6,260,666	\$54,114,007	7.1%	1.2%
Rooks	\$748,018	\$6,349,145	\$822,101	\$6,263,202	9.9%	-1.4%
Rush	\$519,356	\$3,638,701	\$558,198	\$3,606,511	7.5%	-0.9%
Russell	\$1,119,081	\$8,969,005	\$1,229,902	\$8,608,236	9.9%	-4.0%
Saline	\$6,599,137	\$63,606,143	\$6,579,985	\$62,830,485	-0.3%	-1.2%
Scott	\$1,011,005	\$8,009,987	\$1,029,356	\$8,158,487	1.8%	1.9%
Sedgwick	\$58,673,777	\$583,973,006	\$61,185,418	\$595,197,141	4.3%	1.9%
Seward	\$2,808,928	\$22,257,931	\$3,085,363	\$22,027,608	9.8%	-1.0%
Shawnee	\$24,268,840	\$185,343,209	\$24,939,066	\$189,857,147	2.8%	2.4%
Sheridan	\$551,777	\$4,620,931	\$600,434	\$4,681,200	8.8%	1.3%
Sherman	\$876,895	\$7,820,828	\$851,782	\$7,893,958	-2.9%	0.9%
Smith	\$829,920	\$4,119,268	\$784,137	\$4,091,723	-5.5%	-0.7%
Stafford	\$648,671	\$5,309,926	\$652,111	\$5,245,178	0.5%	-1.2%
Stanton	\$521,958	\$3,872,263	\$610,265	\$3,844,018	16.9%	-0.7%
Stevens	\$793,828	\$8,257,427	\$909,438	\$8,009,071	14.6%	-3.0%
Sumner	\$3,035,524	\$24,572,576	\$3,252,873	\$24,848,358	7.2%	1.1%
Thomas	\$1,553,637	\$11,160,225	\$1,595,160	\$11,421,574	2.7%	2.3%
Trego	\$457,393	\$3,883,484	\$618,757	\$4,014,043	35.3%	3.4%
Wabaunsee	\$1,030,623	\$8,044,454	\$1,035,708	\$8,130,535	0.5%	1.1%
Wallace	\$315,891	\$2,309,297	\$316,150	\$2,275,302	0.1%	-1.5%
Washington	\$946,812	\$6,703,562	\$969,843	\$6,920,581	2.4%	3.2%
Wichita	\$503,435	\$3,557,999	\$500,393	\$3,550,574	-0.6%	-0.2%
Wilson	\$1,036,551	\$9,561,308	\$1,008,868	\$9,714,852	-2.7%	1.6%
Woodson	\$532,527	\$3,526,925	\$560,810	\$3,548,808	5.3%	0.6%
Wyandotte	<u>\$20,398,563</u>	<u>\$135,062,201</u>	<u>\$21,754,356</u>	<u>\$140,022,759</u>	6.6%	3.7%
Total	\$384,949,905	\$3,427,294,775	\$403,515,282	\$3,500,075,011	4.8%	2.1%

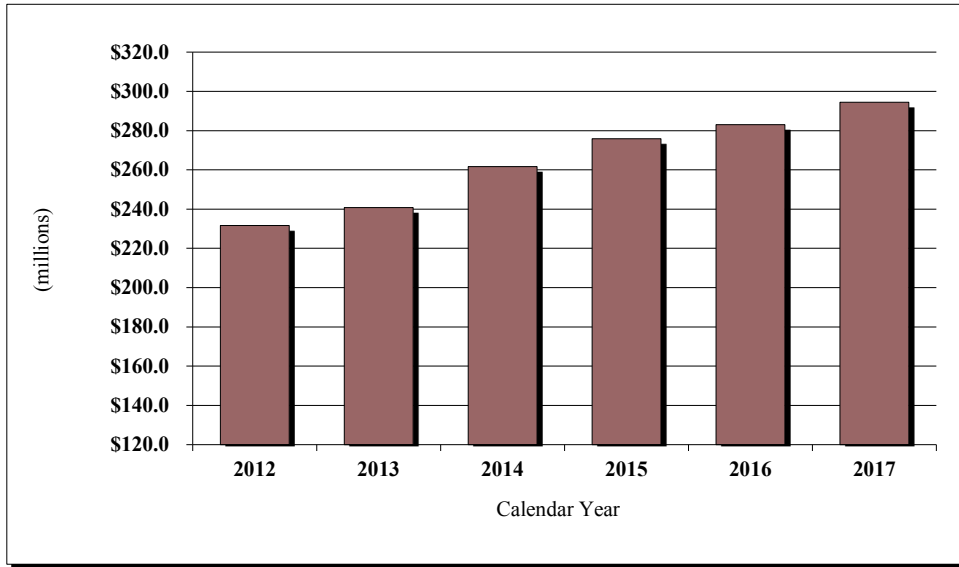
Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2017

Vehicle Registration Fees *	Vehicle Registration Fees (cont.) *
Automobiles	Urban Buses: 8-30 passengers \$35.00
0 - 3000 lbs \$30.00	31 - 39 passengers \$50.00
3001 - 3999 lbs \$30.00	over 39 passengers \$80.00
4000 - 4500 lbs \$30.00	Transit Authorities \$2.00
over 4500 lbs \$40.00	Trailers:
County Registrations	8M \$35.00
Regular Truck - gross weight to:	12M \$45.00
12M \$40.00	Over 12 M \$55.00
16M \$202.00	Drive-Away, first \$64.00
20M \$232.00	Drive-Away, others \$38.00
24M \$297.00	Antique, Regular \$40.00
26M \$412.00	Antique, Personalized \$40.00
30M \$412.00	Amateur Radio \$1.00 + standard fee
36M \$475.00	Special Interest \$26.00
42M \$575.00	National Guard standard fee
48M \$705.00	Pearl Harbor Survivor standard fee
54M \$905.00	Disabled standard fee
60M \$1,145.00	Purple Heart standard fee
66M \$1,345.00	Veteran standard fee
74M \$1,670.00	Educational Institution varies
80M \$1,870.00	Disabled Veteran, Ex-POW free
85.5M \$2,070.00	Medal of Honor free
Local, 6000 Mile & Custom Harvest Trucks to:	Firefighter standard fee
16M \$162.00	Veterans standard fee
20M \$202.00	Emergency Medical Services standard fee
24M \$232.00	Breast Cancer Research and Outreach standard fee
26M \$277.00	Support Kansas Arts standard fee
30M \$277.00	Boy Scouts of America standard fee
36M \$315.00	Vietnam Veteran standard fee
42M \$345.00	Pet Friendly standard fee
48M \$415.00	Motorcycles \$16.00
54M \$515.00	Motor Bikes \$11.00
60M \$615.00	Dealer, full-privilege \$350.00
66M \$715.00	Dealer, regular, first \$275.00
74M \$895.00	Dealer, regular, others \$25.00
80M \$1,025.00	Personalized (one-time) \$40.00
85.5M \$1,145.00	Highway Patrol and Training Surcharge \$2.00
Farm Truck - gross weight to:	Law Enforcement Training Center Surcharge \$1.25
16M \$57.00	Division of Vehicles Modernization Surcharge \$4.00
20M \$142.00	Interstate
24M \$152.00	72 Hour \$26.00
26M \$172.00	30 Day varies by weight
36M \$172.00	Apportioned & Qtrr varies by weight
54M \$175.00	Job Hunter's Permit \$26.00
60M \$325.00	Modified Cab Card \$1.00
66M \$505.00	Replacement Cab Card \$3.00
>66M \$745.00	Driver License Fees
County Qtrr Pay 1/4 of annual fee	Class A/B \$24 (varies by age)
County 72 Hour \$26.00	Class C \$18 (varies by age)
County 30 Day varies by weight	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)/ 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>
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%
2017	\$294,514,074	4.1%

Vehicle Revenue Collections Calendar Year 2017

Vehicle Revenue Collections by Source by Calendar Year

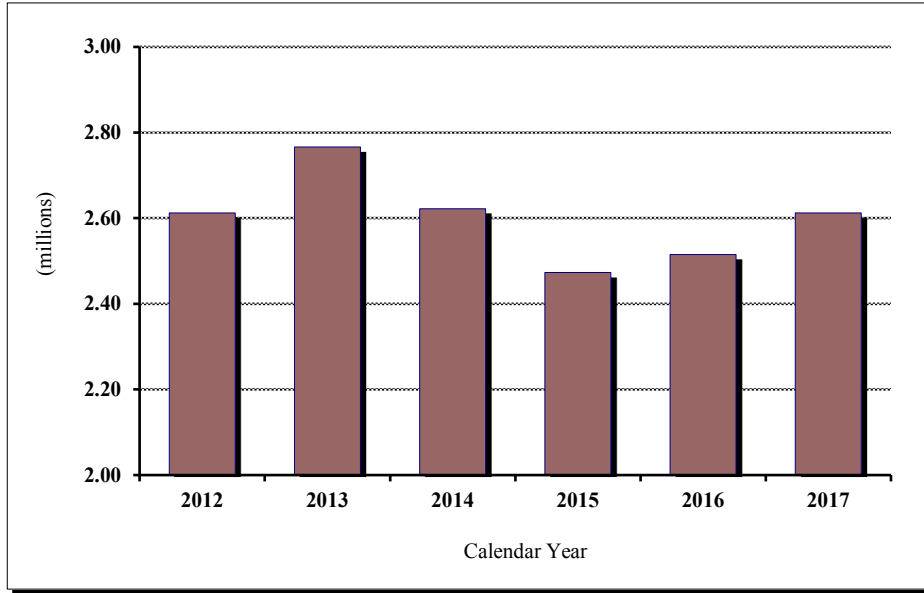
<u>Source</u>	<u>CY 2017 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$191,113,291	64.9%
Interstate Apportioned	\$82,280,102	27.9%
Driver License	\$20,397,508	6.9%
Motor Carrier Inspection	\$689,402	0.2%
Dealer Fines	<u>\$33,771</u>	0.0%
Total	\$294,514,074	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2017 Collection</u>	<u>Percent Total</u>
State Highway	\$222,093,500	75.4%
County Funds	\$24,382,112	8.3%
Driver Safety	\$2,938,985	1.0%
Refunds	\$129,344	0.0%
Motorcycle Safety	\$113,447	0.04%
Other	\$44,856,686	15.23%
Total	\$294,514,074	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>
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%
2017	2,612,219	3.8%

Motor Vehicle Registrations by Type, Calendar Years 2016 and 2017

Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2016</u>	Calendar Year <u>2017</u>	Percent Change
Automobiles	1,559,493	1,628,940	4.5%
Trucks	726,781	750,221	3.2%
Trailers	125,887	127,532	1.3%
Motorcycles	90,175	92,235	2.3%
Motorized Bicycles	5,503	5,336	-3.0%
RV ¹	<u>7,548</u>	<u>7,955</u>	5.4%
Total	2,515,387	2,612,219	3.8%

Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2016</u>	Percent Total <u>2017</u>
Automobiles	61.74%	62.36%
Trucks	28.97%	28.72%
Trailers	5.11%	4.88%
Motorcycles	3.65%	3.53%
Motorized Bicycles	0.24%	0.20%
RV ¹	0.30%	0.30%
Total	100.00%	100.00%

Notes:

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

Motor Vehicle Registrations by County, Calendar Year 2017

<u>County</u>	<u>Auto</u>	<u>Truck & Bus</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV</u>	<u>Total</u>
Allen	6,358	5,100	772	487	39	30	12,786
Anderson	4,138	3,599	792	275	22	47	8,873
Atchison	8,514	5,708	1,456	463	26	28	16,195
Barber	2,191	2,699	598	194	10	15	5,707
Barton	13,032	10,261	1,702	857	70	127	26,049
Bourbon	6,639	5,349	866	488	30	34	13,406
Brown	5,188	4,014	1,138	472	18	46	10,876
Butler	31,722	19,406	3,207	2,463	103	306	57,207
Chase	1,404	1,512	324	91	1	13	3,345
Chautauqua	1,190	2,222	250	116	0	5	3,783
Cherokee	8,843	8,285	837	672	13	24	18,674
Cheyenne	1,518	1,734	696	164	1	18	4,131
Clark	972	1,202	280	76	2	14	2,546
Clay	4,353	3,593	821	374	24	39	9,204
Cloud	4,461	3,782	977	362	38	49	9,669
Coffey	5,097	4,260	926	383	27	55	10,748
Comanche	816	1,193	291	70	1	3	2,374
Cowley	16,447	11,976	1,882	1,162	72	143	31,682
Crawford	18,407	10,635	1,359	1,216	103	63	31,783
Decatur	1,654	2,076	584	145	9	33	4,501
Dickinson	10,253	7,685	1,537	936	61	97	20,569
Doniphan	3,990	3,539	876	321	5	28	8,759
Douglas	63,918	16,006	2,668	2,668	268	238	85,766
Edwards	1,625	1,871	397	130	11	24	4,058
Elk	1,285	1,757	327	56	2	10	3,437
Ellis	14,647	9,034	2,286	1,200	99	94	27,360
Ellsworth	3,182	2,777	787	256	32	41	7,075
Finney	19,600	10,772	1,588	1,003	48	139	33,150
Ford	15,771	9,942	1,326	862	31	58	27,990
Franklin	14,294	9,004	1,743	1,140	59	96	26,336
Geary	20,880	7,156	1,102	1,527	42	63	30,770
Gove	1,712	2,254	597	113	12	30	4,718
Graham	1,236	1,723	457	125	17	20	3,578
Grant	3,749	3,059	722	304	16	29	7,879
Gray	2,783	3,695	977	297	10	39	7,801
Greeley	734	993	251	49	1	12	2,040
Greenwood	3,280	3,572	723	242	14	12	7,843
Hamilton	1,266	1,486	444	113	4	13	3,326
Harper	2,544	3,187	565	240	22	16	6,574
Harvey	20,012	9,335	1,533	1,468	155	81	32,584
Haskell	2,620	2,378	448	150	5	22	5,623
Hodgeman	894	1,640	469	85	4	13	3,105
Jackson	6,572	5,748	1,449	542	13	57	14,381
Jefferson	11,029	7,391	1,864	1,022	14	113	21,433
Jewell	1,637	2,437	1,086	159	13	19	5,351
Johnson	396,207	75,246	9,435	14,305	549	801	496,543
Kearny	2,100	2,186	732	120	4	10	5,152
Kingman	4,115	4,007	910	321	15	43	9,411
Kiowa	1,231	1,433	344	77	7	16	3,108
Labette	10,826	7,795	669	654	33	45	20,022
Lane	1,040	1,498	356	89	10	9	3,002
Leavenworth	42,543	18,275	3,589	3,310	60	273	68,050
Lincoln	1,674	1,978	495	135	13	12	4,307
Linn	5,843	4,837	1,229	561	18	90	12,578
Logan	1,570	1,822	451	145	13	22	4,023
Lyon	16,047	9,766	1,292	924	72	96	28,197
Marion	6,716	5,221	1,138	472	86	50	13,683
Marshall	5,554	5,118	1,242	461	23	24	12,422
McPherson	16,588	10,536	2,418	1,434	126	127	31,229

Motor Vehicle Registrations by County, Calendar Year 2017

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
Meade	2,074	2,384	656	172	16	17	5,319
Miami	20,224	11,142	3,088	1,608	45	150	36,257
Mitchell	3,402	3,621	894	251	16	44	8,228
Montgomery	15,442	10,220	935	1,113	62	64	27,836
Morris	2,788	2,748	672	156	24	34	6,422
Morton	1,371	1,582	233	107	7	16	3,316
Nemaha	5,602	4,784	1,357	480	24	30	12,277
Neosho	7,396	6,379	783	611	56	40	15,265
Ness	1,547	2,462	736	160	13	18	4,936
Norton	2,801	2,855	882	327	35	28	6,928
Osage	8,975	6,359	1,440	642	35	83	17,534
Osborne	2,026	2,466	742	173	10	29	5,446
Ottawa	3,294	3,210	775	297	23	25	7,624
Pawnee	2,749	2,672	489	210	19	13	6,152
Phillips	2,974	3,234	1,242	282	29	35	7,796
Pottawatomie	13,717	8,406	1,967	874	46	110	25,120
Pratt	4,440	3,636	744	345	13	28	9,206
Rawlins	1,192	2,272	725	119	13	14	4,335
Reno	33,154	17,792	2,677	2,848	142	241	56,854
Republic	2,604	3,076	859	193	22	19	6,773
Rice	4,890	3,943	816	361	23	44	10,077
Riley	28,295	9,642	1,459	1,595	144	130	41,265
Rooks	2,892	2,856	754	252	19	33	6,806
Rush	1,785	1,847	458	145	32	15	4,282
Russell	3,709	3,367	883	285	35	44	8,323
Saline	31,033	14,450	2,552	2,322	200	206	50,763
Scott	2,393	2,539	603	274	27	38	5,874
Sedgwick	283,518	103,238	8,642	14,137	1,003	1,225	411,763
Seward	10,058	6,396	802	389	37	32	17,714
Shawnee	101,815	33,731	4,904	5,379	208	495	146,532
Sheridan	1,484	2,098	622	126	22	21	4,373
Sherman	2,373	3,252	862	284	48	27	6,846
Smith	1,836	2,428	947	146	31	12	5,400
Stafford	2,136	2,711	736	162	5	16	5,766
Stanton	960	1,412	447	103	4	11	2,937
Stevens	2,742	2,684	716	183	12	24	6,361
Sumner	12,740	9,007	1,601	938	60	83	24,429
Thomas	4,094	3,906	1,080	392	22	53	9,547
Trego	1,501	1,847	631	149	17	25	4,170
Wabaunsee	3,954	3,350	778	268	7	32	8,389
Wallace	796	1,515	409	63	3	15	2,801
Washington	3,192	3,394	1,066	207	5	17	7,881
Wichita	1,012	1,771	388	131	7	2	3,311
Wilson	4,152	4,677	633	331	46	42	9,881
Woodson	1,532	1,857	363	92	8	12	3,864
Wyandotte	83,814	31,554	2,061	3,743	61	169	121,402
KVTS	7,951	2,684	143	264	4	20	11,066
Total	1,628,940	750,221	127,532	92,235	5,336	7,955	2,612,219

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

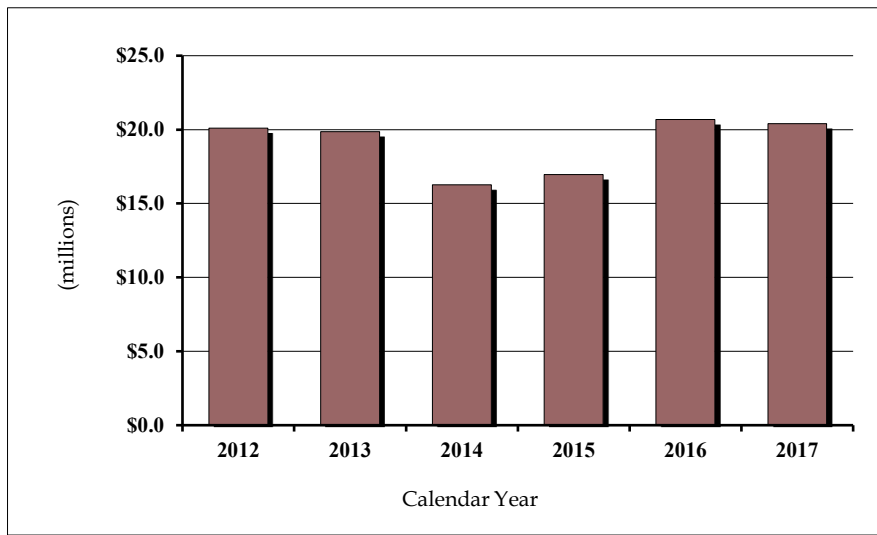
KVTS = Kansas Vehicle Title Services Company, LLC. Provides title processing services eff 2017.

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>
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%
2017	\$20,397,508	-1.4%

Driver Licenses by Age and License Class, Calendar Year 2017

Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2017</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	28,126	1.4%
16 - 24	286,997	14.1%
25 - 49	812,892	40.0%
50 - 64	507,497	25.0%
65 and over	<u>394,362</u>	19.4%
Total by Age	2,029,874	100.0%

Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2017</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	130,216	6.4%
Class A & B	17,146	0.8%
Class C	1,710,526	84.3%
Class M**	<u>171,986</u>	8.5%
Total	2,029,874	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

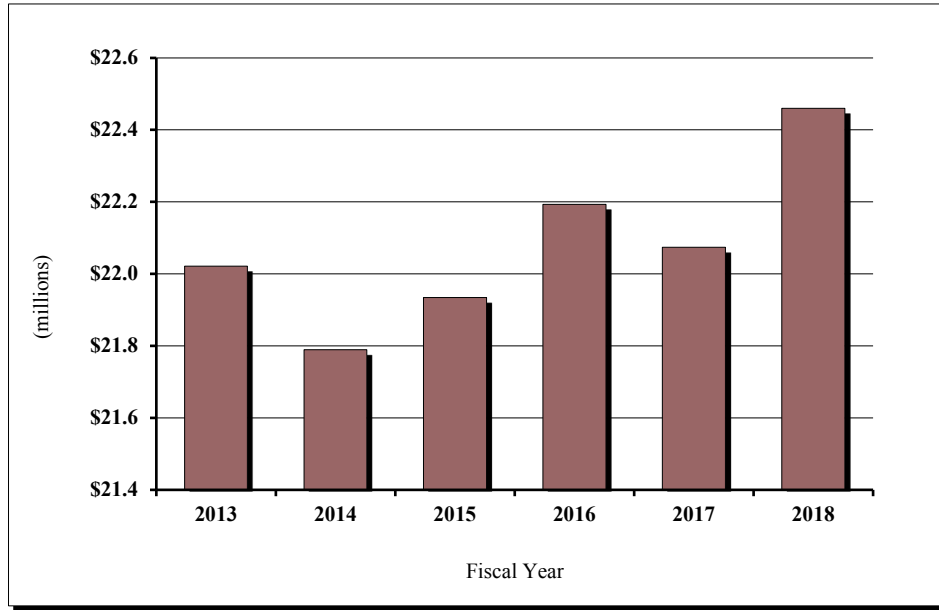
Class M: motorcycle only, and in combinations AM, BM, CM:

**M	1,645
AM	8,997
BM	3,190
CM	<u>158,154</u>
Class M Total	171,986

Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2017</u>	Fiscal Year <u>2018</u>	Percent <u>Change</u>
Alcohol and Spirits	\$10,927,448	\$11,304,926	3.5%
Fortified and Light Wine	\$1,652,698	\$1,643,735	-0.5%
Strong Beer	\$7,950,134	\$8,033,170	1.0%
Cereal Malt Beverage	<u>\$1,543,341</u>	<u>\$1,478,506</u>	-4.2%
Total	\$22,073,621	\$22,460,337	1.8%

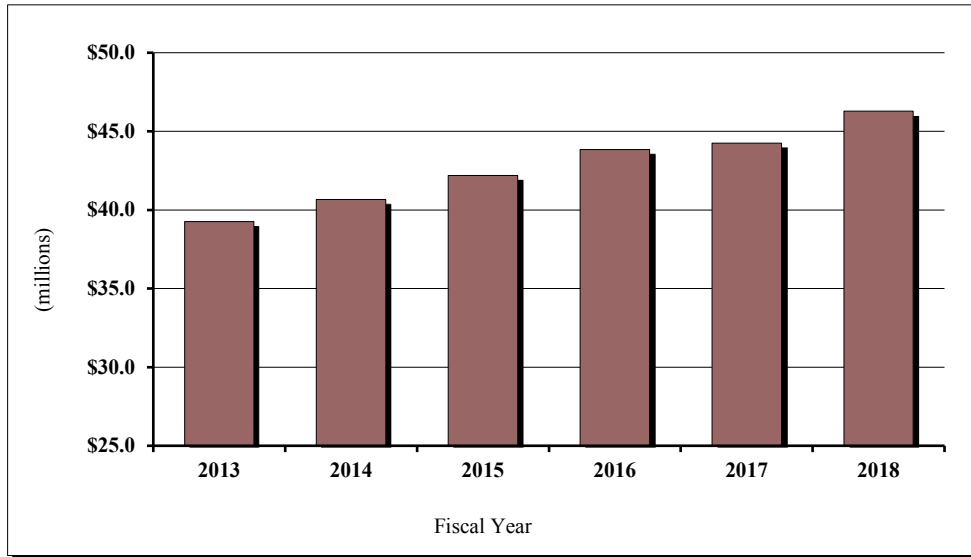


Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2018	\$22,460,337	1.8%

Liquor Excise Tax Gross Receipts

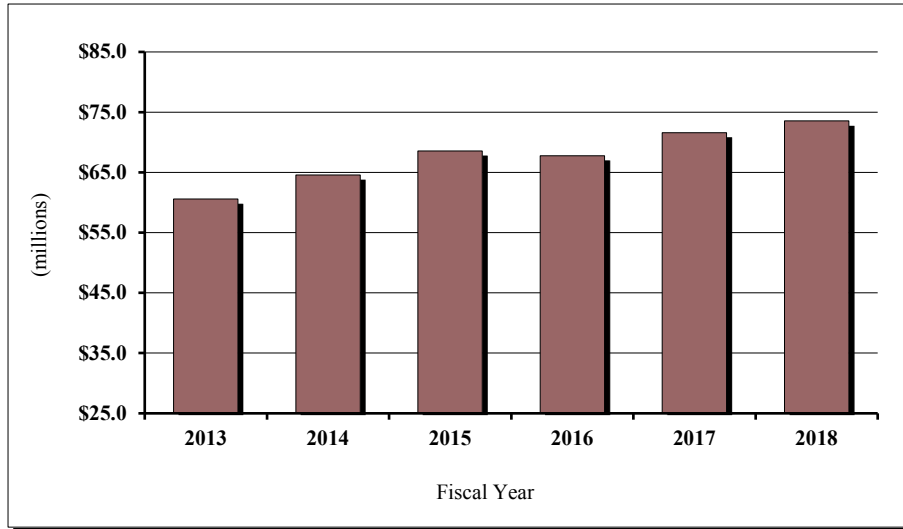
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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>
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%
2018	\$46,290,242	4.6%

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>
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%
2018	\$73,545,647	2.7%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2018 Total Liquor Taxes and Fees

	Fiscal Year 2018	Percent Total
Gallonage Tax	\$22,460,337	15.2%
Liquor Excise Tax	\$46,290,242	31.3%
Liquor Enforcement Tax	\$73,545,647	49.8%
Fees and Fines	<u>\$5,397,581</u>	<u>3.7%</u>
Total	\$147,693,807	100.0%

Alcoholic Beverage Licenses Issued

License Type	Count
Caterer	64
Class A Club - Social (500 members or less)	36
Class A Club - Social (Over 500 members)	17
Class A Club (Fraternal/Veterans)	171
Class B Club	59
Common Consumption Area Permit	5
Distributor - Beer	36
Distributor - Spirits	32
Distributor - Wine	39
Drinking Establishment	1858
Drinking Establishment/Caterer	153
Farm Winery	47
Farm Winery Outlet	11
Farmers' Market Sales Permit	10
Hotel Drinking Establishment	60
Hotel Drinking Establishment and Caterer	18
Manufacturer's License	2
Microbrewery License	49
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	9
Non-Beverage Permit	8
Non-Beverage User License	14
Packaging and Warehousing Facility Permit	1
Public Venue License	5
Retailer's License	749
Special Order Shipping License	677
Supplier Permit	1203
Temporary Permit (issued in CY18 to date)	423
Vineyard Permit	1
Total	5758

