

# **STATE OF KANSAS**



## **DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT**

**FISCAL YEAR ENDING  
JUNE 30, 2006**

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# DEPARTMENT OFFICIALS

## JANUARY 2007

Joan Wagnon  
Secretary of Revenue

### SECRETARIAT STAFF

Resource Management  
Jim Conant, Director

Legal Services  
Jim Bartle, General Counsel

Office of Policy and Research  
Richard Cram, Director

Information Services  
Tim Blevins, Chief Information Officer

Internal Audit  
Nick Kramer, Manager

Audit Services  
Mike Boekhaus, Audit Administrator

### DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control  
Tom Groneman, Director  
Mike Padilla, Chief Enforcement Officer

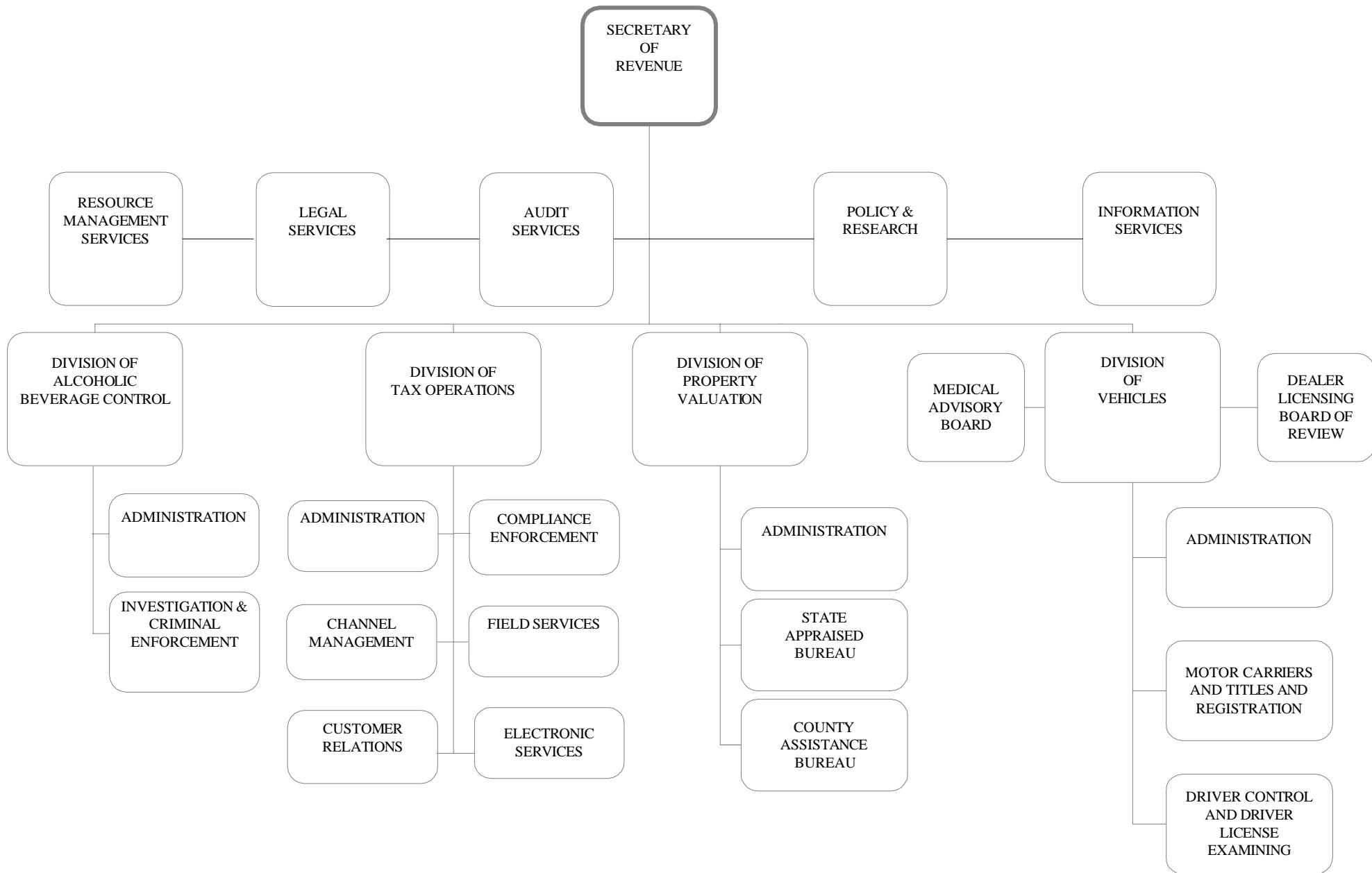
Division of Tax Operations  
Steve Stotts, Director  
Channel Management  
Ken Rakestraw, Chief Channel Management Officer  
Customer Relations  
Rick Clelland, Chief Customer Relations Officer  
Compliance Enforcement  
Jeff Scott, Chief Compliance Enforcement Officer  
Electronic Services  
Gary Centlivre, Chief Electronics Officer

Division of Property Valuation  
Mark Beck, Director  
Tony Folsom, Deputy Director  
State Appraised  
County Assistance

Division of Vehicles  
Carmen Alldritt, Director  
Driver Control  
Marcy Ralston, Chief of Driver Control  
Driver Licensing  
Alan Anderson, Chief of Driver Licensing  
Motor Carrier Services  
Deann Williams, Chief of Motor Carrier Services  
Titles and Registration  
Michael McLinn, Chief of Titles and Registrations

**ORGANIZATION CHART**  
**KANSAS DEPARTMENT OF REVENUE**

January 1, 2007



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

			For assistance:	
Personnel	(785) 296-	3077	Information - Department of Revenue	(785) 296- 3909
TTY (Hearing Impaired)	(785) 296-	3077	Bingo Tax	(785) 296- 6127
Alcoholic Beverage Control	(785) 296-	7015	Cigarette and Tobacco Products	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296-	3946	Corporate Income Tax	(785) 368- 8222
Collections	(785) 296-	6121	Dealer Licensing	(785) 296- 3626
TTY (Hearing Impaired)	(785) 296-	6117	Driver Control	(785) 296- 3671
Taxation	(785) 368-	8222	Driver License Examination	(785) 296- 3963
TTY (Hearing Impaired)	(785) 296-	6461	Driver License Examination, Burlingame	(785) 266- 7380
Vehicles	(785) 296-	3601	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296-	3613	Electronic Filing	(785) 296- 4066
			Environmental Assurance Fee	(785) 368- 8222
Taxpayer Advocates	(785) 296-	2473	Fiduciary	(785) 368- 8222
	(785) 296-	8458	Food Sales Tax Refund Unit	(785) 368- 8222
			Homestead Tax Refund Unit	(785) 368- 8222
For registration to remit taxes:			Individual Income Estimated Tax	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368-	8222	Individual Income Tax	(785) 368- 8222
			Inheritance Tax	(785) 368- 8222
Billing and tax inquiries:			Intangibles Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368-	8222	Liquor Enforcement Tax	(785) 368- 8222
Refund Information Line	1(800)894-	0318	Liquor Excise Tax	(785) 368- 8222
			Mineral Taxes	(785) 368- 8222
For audit inquiries:			Motor Carrier Central Permit	(785) 296- 2356
Audit Services Bureau	(785) 296-	7719	Motor Carrier Services	(785) 271- 3145
			Motor Fuel Taxes	(785) 368- 8222
For legal inquiries:			Sales and Use Tax	(785) 368- 8222
Legal Services Bureau	(785) 296-	2381	Sand Royalty	(785) 296- 3500
			Tax Appeals Section	(785) 296- 8460
For revenue collection statistical inquiries:			Tire Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296-	3082	Transient Guest Tax	(785) 368- 8222
			Vehicle Rental Excise Tax	(785) 368- 8222
Department Regional Offices Telephone Numbers:			Vehicle Titles and Registration	(785) 296- 3621
Kansas City Metro Assistance Center	(913) 631-	0296	Water Protection Fee	(785) 368- 8222
Wichita Audit Office	(316) 337-	6163	Withholding Tax	(785) 368- 8222
Wichita Collections Office	(316) 337-	6153		
Wichita Assistance Center	(316) 337-	6140		

FAX Numbers:				
Alcoholic Beverage Control	(785) 296-	7185	Driver License: Wichita, Meridian	(316) 942- 5281
Audit Services	(785) 296-	0531	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Business Segment	(785) 296-	2073	Motor Carrier Services	(785) 271- 3283
Customer Relations-Cigarette/Liquor	(785) 291-	3968	Motor Carrier Services Central Permit	(785) 271- 3124
Customer Relations-IFTA	(785) 296-	2703	Personnel Services	(785) 296- 1107
Customer Relations-Motor Fuel	(785) 296-	4993	Property Valuation Division	(785) 296- 2320
Customer Relations-Wage Earner	(785) 296-	8989	Secretary of Revenue & Secretariat	(785) 368- 8392
Driver Control	(785) 296-	6851	Taxation, Director's Office	(785) 296- 8974
Driver License: Kansas City Regional	(913) 287-	9323	Taxpayer Assistance	(785) 291- 3614
Driver License: Topeka, Docking	(785) 296-	0691	Titles and Registration	(785) 296- 3852
Driver License: Topeka, Burlingame	(785) 266-	7382	Wichita Audit Office	(316) 337- 6162
Driver License: Wichita, Parklane	(316) 682-	8125	Wichita Collections Office	(316) 337- 6162

## Comparison of Kansas and Selected States, Various Tax Rates - 2005

	<b>Beer Per Gallon Alcoholic Content of 4.5%<sup>1</sup></b>	<b>Light Wine Per Gallon Alcoholic content of 12%</b>	<b>Cigarette Per Pack of 20</b>	<b>Motor Fuel Per Gallon</b>
Colorado	\$0.08	\$0.28	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$0.36	\$0.203
<b>Kansas</b>	<b>\$0.18</b>	<b>\$0.30</b>	<b>\$0.79</b>	<b>\$0.24</b>
Missouri	\$0.06	\$0.36	\$0.17	\$0.1703
Nebraska	\$0.31	\$0.95	\$0.64	\$0.261
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

<sup>1</sup> Rates per 31-gallon barrel have been converted to rates per gallon. In some cases this required rounding of the per gallon rate.

Source: Tax Rates and Tax Burdens In The District of Columbia, A Nationwide Comparison, 2005, Govt of the District of Columbia

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

	<u>2001</u>	<u>2002*</u>	<u>2003*</u>	<u>2004*</u>	<u>2005</u>	2004-05 <u>% change</u>	Descending	
							<u>Rank</u> <u>2004</u>	<u>Rank</u> <u>2005</u>
Colorado	\$34,482	\$34,027	\$34,528	\$36,113	\$37,946	5.1%	1	1
Iowa	\$27,178	\$28,081	\$28,576	\$31,058	\$32,315	4.0%	4	4
Kansas	\$28,662	\$28,980	\$29,698	\$31,078	\$32,836	5.7%	3	3
Missouri	\$27,897	\$28,358	\$29,210	\$30,475	\$31,899	4.7%	5	5
Nebraska	\$28,679	\$29,182	\$30,747	\$32,341	\$33,616	3.9%	2	2
Oklahoma	\$26,015	\$25,861	\$26,560	\$27,840	\$29,330	5.4%	6	6
United States	\$30,814	\$30,810	\$31,484	\$33,050	\$34,586	4.6%		

### Per Capita Disposable Personal Income

	<u>2001</u>	<u>2002*</u>	<u>2003*</u>	<u>2004*</u>	<u>2005</u>	2004-05 <u>% change</u>	Descending	
							<u>Rank</u> <u>2004</u>	<u>Rank</u> <u>2005</u>
Colorado	\$29,577	\$29,950	\$30,801	\$32,278	\$33,499	3.8%	1	1
Iowa	\$24,001	\$25,274	\$25,913	\$28,251	\$29,127	3.1%	5	4
Kansas	\$25,003	\$25,825	\$26,752	\$28,021	\$29,375	4.8%	3	3
Missouri	\$24,261	\$25,223	\$26,290	\$27,493	\$28,570	3.9%	4	5
Nebraska	\$25,119	\$26,132	\$27,877	\$29,338	\$30,158	2.8%	2	2
Oklahoma	\$23,007	\$23,254	\$24,083	\$25,258	\$26,449	4.7%	6	6
United States	\$25,472	\$27,162	\$28,050	\$29,482	\$30,509	5.1%		

### Disposable Personal Income as Percent of Personal Income

	<u>2001</u>	<u>2002*</u>	<u>2003*</u>	<u>2004*</u>	<u>2005</u>
Colorado	85.8%	88.0%	89.2%	89.4%	88.3%
Iowa	88.3%	90.0%	90.7%	91.0%	90.1%
Kansas	87.2%	89.1%	90.1%	90.2%	89.5%
Missouri	87.0%	88.9%	90.0%	90.2%	89.6%
Nebraska	87.6%	89.5%	90.7%	90.7%	89.7%
Oklahoma	88.4%	89.9%	90.7%	90.7%	90.2%
United States	82.7%	88.2%	89.1%	89.2%	88.2%

\* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2006, <http://www.bea.gov/bea/regional/spi/drill.cfm>

# Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions for 2005

		Tax Rates Range	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			Up To	Over	Single	Married Joint	Dependents	Single	Married Joint
Colorado		4.63% of federal taxable income with certain modifications			-	-	-	-	-
Iowa		0.36%-8.98%	\$1,224	\$55,080	\$40	\$80	\$40	\$1,610	\$3,970
<b>Kansas</b>	<b>S,M/S</b>	<b>3.5%-6.45%</b>	<b>\$15,000</b>	<b>\$30,000</b>	<b>\$2,250</b>	<b>\$4,500</b>	<b>\$2,250</b>	<b>\$3,000</b>	<b>\$6,000</b>
	<b>M/J</b>	<b>3.5%-6.45%</b>	<b>\$30,000</b>	<b>\$60,000</b>					
Missouri		1.5%-6.0%	\$1,000	\$9,000	\$2,100	\$4,200	\$1,200	\$5,000	\$10,000
Nebraska	M/S	2.56%-6.84%	\$2,000	\$23,375	\$106	\$212	\$106	\$4,980	\$8,320
	S	2.56%-6.84%	\$2,400	\$26,500					
	M/J	2.56%-6.84%	\$4,000	\$46,750					
	HH	2.56%-6.84%	\$3,800	\$35,000					
Oklahoma	S,M/S	0.5%-6.65%	\$1,000	\$10,000	\$1,000	\$2,000	\$1,000	\$2,000	\$2,000
(w/o Fed Deduct)	SS,HH,M/J	0.5%-6.65%	\$2,000	\$21,000					
(w/Fed Deduct)	S,M/S	0.5%-10.0%	\$1,000	\$16,000	\$1,000	\$2,000	\$1,000		
	SS,HH,M/J	0.5%-10.0%	\$2,000	\$24,000					

Notes:

Iowa - Brackets and standard deductions are indexed for inflation.

Missouri and Nebraska- Standard deductions and exemptions are tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.

Oklahoma -The deduction given is applicable to all filers, excluding married filing separately filers, with AGI over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.

Source: Tax Rates and Tax Burdens, 2005, source for tax rates, taxable income brackets and personal exemptions  
 State Individual Income Tax Rates, December 31, 2005 [www.taxfoundation.org/taxdata/show/228.html](http://www.taxfoundation.org/taxdata/show/228.html)



## 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, 2005.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base-business income	Income from the regular course of business that constitutes an integral part of the taxpayer's regular business.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Income from the regular course of business that constitutes an integral part of the taxpayer's regular business.	All income is presumed to be business income.	NA
Tax Base-nonbusiness income	Dividends, interest, rents, royalties, and certain capital gains.	Income not earned as part of a unitary business.	Any income other than business income.	Dividends, interest, rents, royalties, and certain capital gains.	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	4% ≤\$50,000 7.35% > \$50,000	6.25%	\$0-50,000: 5.58% \$50,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2006 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, 2005.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	5%	5.3%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<u>Monthly:</u> Tax Liability>=\$300/qtr <u>Quarterly:</u> Tax Liability<\$300/qtr <u>Annually:</u> Tax Liability<\$15/mo	<u>Monthly:</u> Tax due>\$500/mo <u>Quarterly:</u> Tax due=\$120 and \$6,000/yr <u>Annually:</u> Tax Liability<\$120/yr	<u>Monthly:</u> Tax Liability>\$3,200/yr <u>Quarterly:</u> Tax Liability<\$3,200/yr <u>Annually:</u> Tax Liability<\$80/yr	<u>Monthly:</u> Tax Liability>=\$5,917 sales/mo <u>Quarterly:</u> Tax Liability<=\$11,811 sales/qtr <u>Annually:</u> Tax Liability<=\$1,065 in sales/qtr	<u>Monthly:</u> Tax Liability>\$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> <\$900 sales/yr	<u>Monthly:</u> Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year <u>Semi-monthly:</u> >\$25,000 in sales tax liability <u>Twice a year:</u> \$50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	Up to 5.3%	1% - 2% (sls only)	0.1% - 3.0%	0.5% - 6%	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, special districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

\*NA Information not available

Source: 2006 Multistate Corporate Tax Guide, Volume II

**Selected Kansas Tax Rates with Statutory Citation**

K.S.A.:

Individual Income Tax					79-32,110
Tax Rates, Resident, married, joint					
taxable income not over	\$30,000	@	3.50%		
taxable income not over	\$60,000	@	\$1,050 plus 6.25%	over \$30,000	
taxable income over	\$60,000	@	\$2,925 plus 6.45%	over \$60,000	
Tax Rates, Resident, others					
taxable income not over	\$15,000	@	3.50%		
taxable income not over	\$30,000	@	\$525 plus 6.25% of excess over \$15,000		
taxable income over	\$30,000	@	\$1,462.50 plus 6.45% of excess over \$30,000		
Corporation	total taxable income	@	4.00%	plus 3.35% surtax on taxable income over \$50,000	7.350%
Banks	total net income	@	2.25%	plus 2.125% surtax on taxable income over \$25,000	4.375%
Trusts and S&Ls	total net income	@	2.25%	plus 2.25% surtax on taxable income over \$25,000	4.50%
Corporate Franchise Tax					79-32,110(c)
0.125% of total net worth (for entities with \$100,000 or more of net worth in the state).					79-1107
Estate Tax					79-1108
Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax."					79-5401
State Retailers Sales Tax					79-15,102
5.3%					79-3603
State Compensating Use Taxes					79-3703
5.3%					12-189
Local Retailers Sales Tax					12-191
up to 1.0% for counties; up to 2.0% for cities					up to 2.0% for counties (eff 7/1/2006)
Local Use Sales Tax					up to 2.0% for counties (eff 7/1/2006)
up to 1.0% for counties; up to 2.0% for cities					
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
Compress Nat Gas/120 CF = gallon	\$0.23				KAR. 92-14-9
Trip Permits/each	\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)				79-34,118
Mineral Tax					79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit	
Gas/gross taxable value	8.00%	with	3.67%	property tax credit	
Coal/ton	\$1.00				
Cigarette Tax					79-3310
Package of 20	\$0.79				
Package of 25	\$0.99				
Tobacco Tax					79-3371
Wholesale price	10.00%				
Bingo Tax					79-4704
Bingo faces	\$0.002				
Retail price - Instant	1.00%				
Property Tax (State levy)					76-6b01
Assessed Valuation	1.5 mills				76-6b02
State School District Finance Levy					72-6431
Assessed Valuation	20 mills				
Liquor Gallonage Tax					
Strong Beer and CMB/gallon	\$0.18				41-501(b)
Alcohol & Sprints/gallon	\$2.50				41-501(b)
Light Wine/gallon	\$0.30				41-501(b)
Fortified Wine/gallon	\$0.75				41-501(b)
Liquor Excise Tax (Drinking Establishments)					79-41a02
Gross receipts	10.00%				
Liquor Enforcement (Liquor Stores)					79-4101
Gross receipts	8.00%				
Marijuana Stamp Tax					79-5202
Marijuana/gram or portion of gram	\$3.50				
Controlled Substance/ gram or portion of gram	\$200.00				
Controlled Substance/50 dose unit or portion of unit	\$2,000				
New Tire Tax/per tire					65-3424d
Car Line Tax/gross earnings	\$0.25				79-907
Sand Royalty/per ton	2.5%				70a-102
Environ. Fee/gallon petroleum product	\$0.15/ton				70a-102
Water Fee/1,000 gallons	\$0.01	each of two funds has maximum and minimum limits			65-34,117
Clean Drinking Water Fee/1,000 gallons	\$0.032	(\$0.03 is collected for the Kansas Water Office and \$0.02 is collected for H&E, K.A.R. 28-15-12.)			82a-954
Oil Inspection Fee/barrel (50 gallons)	\$0.030				82a-2101
Vehicle Rental Excise Tax/gross receipts	\$0.015/barrel				55-426
Drycleaning	3.5%	for rentals not exceeding 28 days			79-5117
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

**FY 2006 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

Annual Report

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Individual Income		State General Fund				79-32,105
			then up to 1.5% (FY 05) and 2% (FY06) (of withholding) to IMPACT Fund.			74-50,107
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Privilege Tax		State General Fund				79-1112
Estate Tax		State General Fund				79-15,100
State Sales and Use	FY 06: 95.3%	State General Fund	FY 07: 92.8%	State General Fund		79-3620, 3710
	4.7%	State Highway Fund	7.2%	State Highway Fund		
Motor Fuel Taxes	\$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	33.63%	Special City/County Highway Fund				79-34,142
			after \$625 thou/qrt	County Equalization & Adjustment Fund	15th of Jan, April, July, Oct	79-3425c
	66.37%	State Highway Fund				79-34,142
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Oil Inspection Fee		2/3 State General Fund				55-427
		1/3 Petroleum Inspection Fee Fund until \$250,000 in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
Minerals (Severance) Tax		93% State General Fund				79-4227
		7% County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Cigarette & Tobacco Taxes		State General Fund				79-3387
Bingo Enforcement Tax		2/3 State General Fund				79-4710
(Call and Instant Bingo)		1/3 State Bingo Regulation Fund				79-4710
Controlled Substances Tax		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
New Tires Excise Tax		Waste Tire Management Fund				65-3424
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Water Protection Fee		State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3%	State General Fund				
	4.7%	State Highway Fund				82a-2101
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
Transient Guest	98%	County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2%	State General Fund				12-1694
						12-1694
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
Motor Carrier Property Tax		State General Fund				79-6a04, 6a10
		then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Motor Vehicle Property Tax		County Treasurers				79-5109
		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
			1/3	Institutional Building Fund	July 20 and Sep 5	79-5109

**FY 2006 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

Annual Report

	Amounts	Fund	Transfer	Fund	Transfer Dates	K.S.A.:
Vehicle Title and Registration Fees (b)		County Treasurers	then	remainder to State Highway Fund, & \$3.50 (\$3.50 eff.7/1/02) per title to Kansas Highway Patrol Mtr Veh Fund		8-145, 8-145d
Vehicle Dealers		50% Dealers and Mfrg Fee Fund				8-145
Full Privilege Plates		50% County Treasurer Veh Lic Fee Fund				8-2425
Veh Dealers Regular Plates		State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C & 20% classes A, B, M & 20% CDL State Safety Fund 20% class M Motorcycle Safety Fund \$2 each CDL Truck Driver Training Fund balance State Highway Fund					8-267
DUI Reinstatement Fee	75% Alcohol Intoxication Program 25% Juvenile Detention Facility					8-241
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund 37.5% Alcohol Intoxication Program 12.5% Juvenile Detention Facility					8-2110
Liquor Gallonage Tax (d)	10% of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126) balance State General Fund					41-501 41-501
Liquor Enforcement Tax	State General Fund					79-4108
Liquor Excise Tax	25% State General Fund, then if 70% to LALF is less than in CY 1981, difference transferred to LALF 70% Local Alcoholic Liquor Fund 5% Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				15th of March 15th of Mar, June, Sept, Dec 15th of Mar, June, Sept, Dec	79-41a03 79-41a05 79-41a04 79-41a03
Cereal Malt Beverage Tax	State General Fund					79-3829
Drycleaning Environmental Surcharge	Drycleaning Facility Release Trust Fund					65-34,141
Drycleaning Solvent Fees	Drycleaning Facility Release Trust Fund					

Notes:

- (a) Kansas Statutes Annotated. Abbreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.
- (b) County retains: 75¢ for each registration; \$2 for each title; \$3.00 registration service fee & in 1993 ID Card service fee; and up to \$9,800/year for extra compensation. \$5 fee for registration of antique vehicles is retained (K.S.A. 8-157(b)). \$1.15 (\$1.00 eff.7/1/99) of each title application goes to the VIPS/CAMA Technology Hardware Fund. Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional \$3.00 fee. All of this fee is deposited into the Repossessed Certificates of Title Fee Fund.
- (c) 20% of CDL Classes A, B and C (after a \$2 credit to Truck Driver Training Fund) goes to the State Safety Fund.
- (d) the 10% is from alcohol and spirits collections only.

## 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 FY 06	Sales Tax (Per cap) FY 06	Vehicle Property TY 05	Vehicle Property (Per cap) TY 05	Real/Personal Property TY 05	Real/Personal Property (Per cap) TY 05
	Individual Income Tax Liability	Individual Income Tax Liability (Per cap)						
	TY 04	TY 04						
Allen	\$6,399,476	\$459	\$6,473,257	\$470	\$1,571,664	\$114	\$10,392,439	\$754
Anderson	\$3,795,426	\$463	\$2,951,099	\$361	\$921,284	\$113	\$8,478,571	\$1,036
Atchison	\$7,684,130	\$456	\$7,545,392	\$449	\$1,711,500	\$102	\$14,511,201	\$864
Barber	\$2,524,460	\$505	\$3,399,615	\$686	\$680,933	\$137	\$9,072,244	\$1,830
Barton	\$14,178,091	\$518	\$20,376,688	\$725	\$3,935,286	\$140	\$28,809,018	\$1,025
Bourbon	\$5,621,446	\$373	\$6,288,609	\$419	\$1,659,062	\$111	\$11,774,333	\$785
Brown	\$4,130,803	\$399	\$4,584,780	\$448	\$979,758	\$96	\$9,837,868	\$961
Butler	\$45,765,727	\$740	\$27,710,452	\$444	\$7,901,845	\$127	\$60,548,035	\$971
Chase	\$1,163,450	\$379	\$786,642	\$255	\$311,043	\$101	\$4,775,495	\$1,550
Chautauqua	\$1,451,778	\$347	\$967,047	\$235	\$345,756	\$84	\$3,450,725	\$840
Cherokee	\$5,663,454	\$258	\$5,453,479	\$253	\$1,645,296	\$76	\$13,052,885	\$606
Cheyenne	\$1,096,849	\$368	\$959,548	\$326	\$286,844	\$97	\$3,808,129	\$1,293
Clark	\$1,076,088	\$459	\$682,722	\$299	\$395,976	\$173	\$6,211,903	\$2,721
Clay	\$3,867,618	\$450	\$3,649,023	\$423	\$1,024,574	\$119	\$8,590,374	\$996
Cloud	\$3,849,477	\$394	\$5,589,103	\$573	\$1,219,278	\$125	\$10,613,073	\$1,088
Coffey	\$5,040,979	\$576	\$3,993,868	\$460	\$581,949	\$67	\$31,452,872	\$3,622
Comanche	\$864,111	\$454	\$1,068,919	\$552	\$244,647	\$126	\$5,239,354	\$2,708
Cowley	\$17,569,296	\$491	\$16,173,328	\$458	\$3,934,233	\$111	\$29,795,995	\$844
Crawford	\$16,933,560	\$445	\$19,928,259	\$521	\$3,309,219	\$87	\$26,271,449	\$687
Decatur	\$1,248,852	\$381	\$947,271	\$297	\$373,211	\$117	\$4,157,539	\$1,303
Dickinson	\$9,938,318	\$519	\$9,072,081	\$472	\$2,027,824	\$106	\$15,251,016	\$794
Doniphan	\$3,804,353	\$472	\$1,998,058	\$256	\$679,590	\$87	\$6,975,284	\$892
Douglas	\$73,447,572	\$715	\$66,663,279	\$648	\$8,339,809	\$81	\$112,864,756	\$1,097
Edwards	\$1,542,149	\$466	\$916,658	\$278	\$424,970	\$129	\$5,708,109	\$1,734
Elk	\$1,030,565	\$331	\$1,004,132	\$327	\$370,436	\$120	\$3,445,857	\$1,121
Ellis	\$17,007,280	\$629	\$26,515,401	\$991	\$2,907,701	\$109	\$28,838,276	\$1,077
Ellsworth	\$2,762,182	\$435	\$2,127,287	\$335	\$834,261	\$132	\$8,068,323	\$1,272
Finney	\$19,088,744	\$486	\$26,251,576	\$673	\$3,488,837	\$89	\$50,666,505	\$1,300
Ford	\$15,424,962	\$464	\$20,602,699	\$610	\$3,648,410	\$108	\$35,257,934	\$1,045
Franklin	\$13,350,894	\$513	\$12,997,988	\$495	\$2,851,008	\$109	\$24,227,134	\$923
Geary	\$8,672,962	\$345	\$16,287,032	\$662	\$2,266,865	\$92	\$18,388,867	\$748
Gove	\$1,069,198	\$376	\$1,460,698	\$529	\$334,196	\$121	\$4,392,136	\$1,590
Graham	\$1,112,783	\$405	\$1,685,179	\$619	\$390,359	\$143	\$5,479,242	\$2,014
Grant	\$4,615,209	\$601	\$4,780,817	\$635	\$631,885	\$84	\$25,839,370	\$3,432
Gray	\$3,863,411	\$646	\$1,839,012	\$314	\$822,498	\$140	\$7,830,481	\$1,336
Greeley	\$896,965	\$634	\$578,978	\$429	\$215,423	\$160	\$4,635,117	\$3,436
Greenwood	\$2,860,053	\$379	\$2,273,597	\$310	\$861,740	\$117	\$8,095,693	\$1,103
Hamilton	\$1,217,794	\$459	\$1,061,302	\$408	\$339,372	\$130	\$8,672,336	\$3,330
Harper	\$3,189,228	\$511	\$3,301,700	\$543	\$958,634	\$158	\$9,072,159	\$1,492
Harvey	\$20,146,007	\$597	\$17,101,734	\$505	\$2,809,291	\$83	\$27,255,334	\$805
Haskell	\$2,403,420	\$563	\$1,841,766	\$435	\$388,463	\$92	\$15,920,788	\$3,762
Hodgeman	\$761,254	\$364	\$586,581	\$278	\$331,210	\$157	\$5,157,754	\$2,444
Jackson	\$6,568,434	\$499	\$5,406,813	\$399	\$1,319,073	\$97	\$9,760,023	\$721
Jefferson	\$11,562,818	\$612	\$4,296,964	\$225	\$2,151,850	\$113	\$16,341,200	\$855
Jewell	\$1,121,494	\$328	\$734,247	\$219	\$434,282	\$130	\$5,134,920	\$1,532
Johnson	\$596,464,985	\$1,201	\$465,314,487	\$919	\$65,070,994	\$128	\$791,536,852	\$1,563
Kearny	\$2,118,723	\$469	\$1,188,631	\$263	\$361,700	\$80	\$20,733,141	\$4,591
Kingman	\$4,407,132	\$525	\$3,281,977	\$402	\$1,027,058	\$126	\$11,582,972	\$1,419
Kiowa	\$1,539,945	\$499	\$1,592,355	\$534	\$423,539	\$142	\$6,624,144	\$2,220
Labette	\$8,431,686	\$379	\$9,409,628	\$424	\$2,448,443	\$110	\$18,055,968	\$814
Lane	\$986,347	\$506	\$681,245	\$360	\$305,670	\$161	\$4,549,424	\$2,402
Leavenworth	\$35,473,172	\$490	\$26,910,408	\$368	\$7,467,013	\$102	\$57,897,430	\$792
Lincoln	\$1,183,050	\$346	\$856,066	\$251	\$420,264	\$123	\$5,285,900	\$1,550
Linn	\$4,013,334	\$411	\$2,509,834	\$253	\$897,495	\$91	\$15,114,701	\$1,525
Logan	\$1,464,889	\$518	\$1,364,557	\$488	\$391,962	\$140	\$4,933,704	\$1,766
Lyon	\$16,743,105	\$469	\$20,025,278	\$562	\$3,510,649	\$99	\$29,388,400	\$825
Marion	\$6,033,236	\$464	\$3,867,183	\$299	\$1,240,485	\$96	\$13,032,508	\$1,006
Marshall	\$5,216,883	\$502	\$5,405,812	\$520	\$1,193,215	\$115	\$11,172,084	\$1,074
McPherson	\$22,981,031	\$781	\$17,791,915	\$603	\$3,285,638	\$111	\$34,065,177	\$1,154
Meade	\$2,031,149	\$442	\$1,502,876	\$325	\$492,767	\$106.5	\$11,302,262	\$2,444
Miami	\$20,376,370	\$686	\$14,338,852	\$470	\$3,646,476	\$119.6	\$34,868,038	\$1,143

## 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 FY 06	Sales Tax (Per cap) FY 06	Vehicle Property TY 05	Vehicle Property (Per cap) TY 05	Real/Personal Property TY 05	Real/Personal Property (Per cap) TY 05
	Individual Income Tax Liability	Tax Liability (Per cap)						
	TY 04	TY 04						
Mitchell	\$3,606,158	\$549	\$3,638,470	\$567	\$876,484	\$136.5	\$7,852,522	\$1,223
Montgomery	\$15,297,676	\$437	\$20,702,689	\$599	\$4,041,213	\$116.9	\$29,676,529	\$858
Morris	\$3,156,699	\$528	\$2,248,876	\$372	\$569,248	\$94.1	\$6,234,810	\$1,031
Morton	\$2,051,554	\$628	\$1,758,476	\$550	\$313,299	\$98.0	\$13,986,897	\$4,376
Nemaha	\$4,867,865	\$465	\$4,374,533	\$419	\$1,178,537	\$112.9	\$9,085,718	\$870
Neosho	\$7,311,954	\$442	\$10,920,141	\$661	\$2,191,891	\$132.6	\$13,976,728	\$846
Ness	\$1,516,517	\$492	\$2,453,171	\$815	\$492,590	\$163.7	\$6,434,254	\$2,138
Norton	\$2,389,781	\$412	\$2,340,291	\$413	\$592,747	\$104.7	\$5,118,169	\$904
Osage	\$8,409,831	\$492	\$4,429,104	\$258	\$1,581,126	\$92.2	\$13,830,393	\$806
Osborne	\$1,605,314	\$392	\$1,731,801	\$428	\$527,658	\$130.3	\$5,497,863	\$1,357
Ottawa	\$3,246,374	\$526	\$1,476,935	\$241	\$685,561	\$112	\$7,484,417	\$1,222
Pawnee	\$3,086,725	\$454	\$2,543,952	\$377	\$898,747	\$133	\$8,075,236	\$1,198
Phillips	\$2,658,644	\$476	\$2,530,532	\$460	\$717,679	\$130	\$6,876,805	\$1,249
Pottawatomie	\$11,574,486	\$613	\$19,001,903	\$993	\$1,446,914	\$76	\$29,647,561	\$1,550
Pratt	\$5,806,214	\$617	\$7,346,866	\$774	\$1,512,330	\$159	\$15,574,049	\$1,640
Rawlins	\$1,169,385	\$423	\$804,877	\$301	\$388,687	\$145	\$4,385,323	\$1,641
Reno	\$34,866,541	\$548	\$41,770,074	\$657	\$7,562,528	\$119	\$66,142,658	\$1,041
Republic	\$1,768,001	\$338	\$1,767,270	\$342	\$730,758	\$142	\$7,111,948	\$1,377
Rice	\$4,594,653	\$438	\$3,581,370	\$343	\$1,273,888	\$122	\$13,551,974	\$1,297
Riley	\$29,564,438	\$469	\$32,976,745	\$525	\$4,275,451	\$68	\$40,681,149	\$648
Rooks	\$2,291,231	\$425	\$2,840,045	\$531	\$803,202	\$150	\$7,855,075	\$1,468
Rush	\$1,462,002	\$422	\$973,447	\$286	\$460,889	\$135	\$5,280,618	\$1,550
Russell	\$3,265,049	\$468	\$3,909,909	\$571	\$1,143,120	\$167	\$11,889,205	\$1,737
Saline	\$35,787,964	\$663	\$46,721,251	\$867	\$5,232,159	\$97	\$50,417,089	\$935
Scott	\$3,098,795	\$661	\$2,582,981	\$562	\$734,020	\$160	\$8,952,025	\$1,946
Sedgwick	\$392,104,915	\$845	\$357,186,284	\$766	\$46,105,137	\$99	\$410,558,235	\$881
Seward	\$9,490,475	\$408	\$17,579,163	\$755	\$2,092,529	\$90	\$30,081,102	\$1,292
Shawnee	\$131,236,509	\$764	\$128,617,392	\$746	\$20,169,225	\$117	\$190,842,556	\$1,107
Sheridan	\$1,236,163	\$473	\$1,032,618	\$399	\$369,472	\$143	\$3,928,405	\$1,516
Sherman	\$2,723,795	\$438	\$4,620,638	\$751	\$733,927	\$119	\$7,301,478	\$1,187
Smith	\$1,923,160	\$460	\$1,509,974	\$366	\$555,919	\$135	\$5,960,211	\$1,446
Stafford	\$2,229,306	\$494	\$1,517,832	\$338	\$645,016	\$144	\$8,997,022	\$2,005
Stanton	\$1,563,376	\$659	\$888,120	\$396	\$265,603	\$118	\$9,596,140	\$4,274
Stevens	\$3,409,911	\$618	\$2,759,593	\$510	\$403,539	\$75	\$24,831,177	\$4,588
Sumner	\$12,502,668	\$495	\$7,722,734	\$311	\$3,207,228	\$129	\$25,134,787	\$1,014
Thomas	\$3,915,625	\$502	\$6,513,260	\$853	\$1,069,702	\$140	\$10,773,339	\$1,410
Trego	\$1,198,603	\$380	\$1,587,059	\$520	\$414,412	\$136	\$5,269,405	\$1,728
Wabaunsee	\$3,681,249	\$531	\$1,446,506	\$209	\$800,480	\$116	\$7,798,615	\$1,127
Wallace	\$684,645	\$434	\$594,220	\$378	\$192,127	\$122	\$3,297,757	\$2,096
Washington	\$2,775,867	\$455	\$1,740,524	\$290	\$753,534	\$125	\$8,218,760	\$1,368
Wichita	\$1,523,327	\$645	\$890,799	\$386	\$351,326	\$152	\$4,609,583	\$1,996
Wilson	\$4,437,934	\$446	\$3,556,523	\$362	\$987,258	\$100	\$8,491,100	\$863
Woodson	\$1,401,583	\$394	\$958,779	\$268	\$410,123	\$115	\$3,921,956	\$1,098
Wyandotte	\$63,297,887	\$404	\$88,092,897	\$566	\$16,841,133	\$108	\$175,555,032	\$1,127
Total	\$1,983,715,903	\$725	\$1,801,196,408	\$656	\$301,643,128	\$110	\$3,175,050,492	\$1,157

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

## **Selected 2006 Enacted Kansas Legislation Administered by the Department**

### **Estate Tax:**

Senate Bill 365 Creates a stand-alone Kansas Estate Tax for deaths occurring after December 31, 2006 and before January 1, 2010.

### **Homestead:**

Senate Bill 133 Indexes “Household Income” to inflation. The upper “household income” limit is \$27,000 for tax year 2005 and \$28,000 for tax year 2006.

### **Income Tax:**

Senate Bill 303 Provides for a number of energy related income tax credits. The credit is 10% of the “qualified investment” for the first \$250,000,000 and 5% of additional investment.

Senate Bill 324 The bill increases the Rural Business Development Tax Credit and the Kansas Community Entrepreneurship Tax Credit from 50 percent to 75 percent; however the total amount of credits allowed under each program could not exceed \$2,000,000 in FY 07.

Senate Bill 330 Learning Quest – Withdrawals to pay for post-secondary education expenses made within one (1) year of opening a Learning Quest account is no longer a “nonqualified withdrawal.” Thus, immediate withdrawals from the Learning Quest program to pay education expenses incurs no Kansas income tax liability.

Senate Bill 404 Indexes the food sales tax refund to inflation. For TY 2006 the refund amounts are \$75 for qualifying income of \$0 to \$14,300 and \$37 for qualifying income of \$14,301 to \$28,600.

Senate Bill 432 Creates an income tax credit for employers of National Guard and United States reserve members. The credit is 25% of the salary or compensation paid – capped at \$7,000 credit per employee. The bill also increases the Adoption Credit. Resident individuals are allowed a Kansas credit equal to 25% of federal credit and 50% of federal credit if the adopted child is a Kansas resident and 75% credit if the adopted child is a Kansas resident and is a child with special needs. The bill modifies the program of Learning Quest. Contributions to another state’s IRC 529 program are eligible for a Kansas Subtraction Modification for tax years beginning after December 31, 2006. It adds two check-offs to the Kansas Individual Income Tax return: Kansas Military Emergency Relief Fund and the Kansas Breast Cancer Research Fund.

The bill requires employers filing a KW-3 containing 51 or more statements (W-2’s or 1099s with Kansas withholding) to electronically submit the W-2s and 1099s (web file).

In regards to farm net-operating loss carrybacks, the bill states that any overpayment of tax in excess of \$1,500 (as a result of a Farm NOL) may be carried forward to future tax years and may be claimed as a credit against the tax. The refundable portion is still limited to \$1,500 per year.

Additional information is required in order to qualify for the High Performance and Incentive Program (HPIP) Credit and the Business and Job Development Credit.

House Bill 2122 Creates an income tax credit (50%) of amount of cash contributed to the Kansas Law Enforcement Training Center.

House Bill 2583 Adjusts the Refund Percentage Table to allow for larger Homestead refunds.

House Bill 2772 Provides that intentional misclassification of an “employee” as an “independent contractor” subjects the employer to penalties.



## **Selected 2006 Enacted Kansas Legislation Administered by the Department**

### **Liquor Tax:**

Senate Bill 297 Amends the Kansas Liquor Control Act by permitting wine or beer, which is legally available in Kansas, to be sold and consumed during the days of the Kansas State Fair pursuant to guidelines of the State Fair Board. Also allows the direct shipment of wine out-of-state and allows in-state shipment of wine from out-of-state wineries through a liquor store.

House Bill 2955 Defines flavored malt beverage as a cereal malt beverage.

### **Motor fuel tax:**

Senate Bill 388 Establishes a biodiesel fuel producer production incentive in the amount of \$.30 for each gallon of biodiesel fuel sold by a Kansas qualified biodiesel fuel producer, as defined by the bill. The incentive will be payable to a producer from the Kansas Qualified Biodiesel Fuel Producer Incentive Fund, which will be created by the bill in the state treasury.

Senate Bill 544 Defines E-85 fuel and reduces the motor vehicle fuel tax rate on E-85 fuels by \$.07 per gallon effective January 1, 2007 to \$.17 per gallon until July 1, 2020.

House Bill 2878 Provides that trip permits may be purchased in either 24- or 72-hour permits – allowing multiple trips within Kansas during the 24- or 72-hour period.

### **Property Tax:**

House Bill 2583 Exempts from property taxes all commercial and industrial machinery and equipment acquired by purchase or lease made after June 30, 2006.

### **Sales Tax:**

Senate Bill 55 Provides specific guidance for cities imposing a city retailers' sales tax. Restores uniformity for cities with regard to the application of sales tax.

Senate Bill 76 Includes work-site utility vehicles in Kansas law. It defines a work-site utility vehicle, requires these vehicles to be titled as nonhighway vehicles, thus exempting the owner from obtaining a driver's license and registration, exempts persons who, on July 1, 2006, own a work-site utility vehicle from obtaining a nonhighway certificate of title, unless the person transfers an interest in the vehicle, and exempts these vehicles from sales taxation, if they are equipped with a bed or cargo box for hauling materials similar to farm machinery and equipment. If used exclusively for agricultural use, they would be exempt from sales tax.

Senate Bill 404 An exemption is provided for three years for cash rebates granted by a manufacturer to a purchaser or lessee of a new motor vehicle if paid directly to the retailer as a result of original sales. This exemption sunsets on June 30, 2009.

The bill also exempts from sales tax dietary supplements dispensed pursuant to a prescription order. It exempts a number of nonprofit organizations from paying sales tax on their purchases of tangible personal property and services and from collecting sales tax on their sales of tangible personal property.

## **Selected 2006 Enacted Kansas Legislation Administered by the Department**

### **Motor Vehicle Legislation:**

Senate Bill 373 Implements the Performance and Registration Information Systems Management (PRISM) program in Kansas. The bill allows the Kansas Department of Revenue to revoke or suspend the vehicle registration of commercial motor vehicles upon notice from the PRISM program that the motor carrier responsible for its safety has been prohibited from operating in interstate commerce by the Federal Motor Carrier Safety Administration.

Senate Bill 374 Clarifies the conditions under which self-propelled cranes are exempt from registration by specifying that they cannot be used to transport property, except when required for the operation of the crane itself.

Senate Bill 418 Allows holders of a concealed carry permit, approved by the Attorney General, to have their concealed carry qualification noted on their valid driver's license or non-driver identification card or have a separate concealed-carry license issued by the Department of Revenue (House Bill 2118 – trailer bill to Senate Bill 418).

Senate Bill 431 Amends the crimes of driving when the person's driving privileges have been canceled, suspended or revoked, to provide that second and subsequent convictions shall be a nonperson class A misdemeanor.

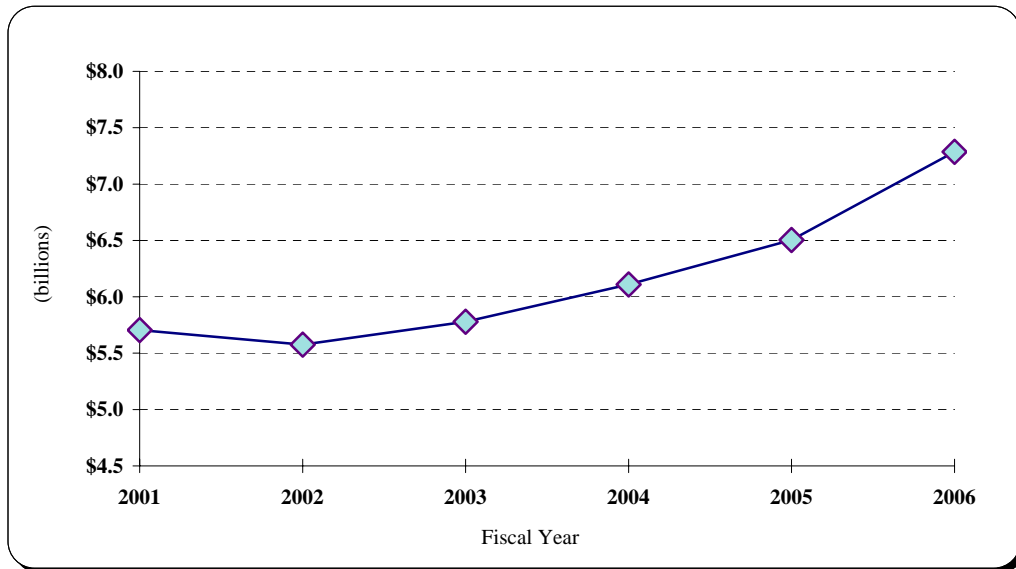
Senate Bill 554 Requires all driver's licenses issued to individuals under the age of 21 to expire on the holder's 21<sup>st</sup> birthday.

House Bill 2628 Allows the registered owner of a motor vehicle to continue to display the license plate for a period not to exceed three registration years from the date of the expiration of the extended term. The Division of Vehicles will furnish one decal for each license plate.

House Bill 2916 Changes the time for suspension of a person's driver's license on a second, third, or fourth occurrence of a DUI to not less than a year. Proof of the installation of an ignition interlock device for one full year of the restriction period to the Division of Motor Vehicles is required before a person's driving privileges can be restored. The bill also amends the Driving Under the Influence (DUI) law regarding commercial driving.

## Total Department of Revenue Collections before Refunds

Total Department of Revenue Collections (before refunds) increased by 12.0% compared to the prior fiscal year.

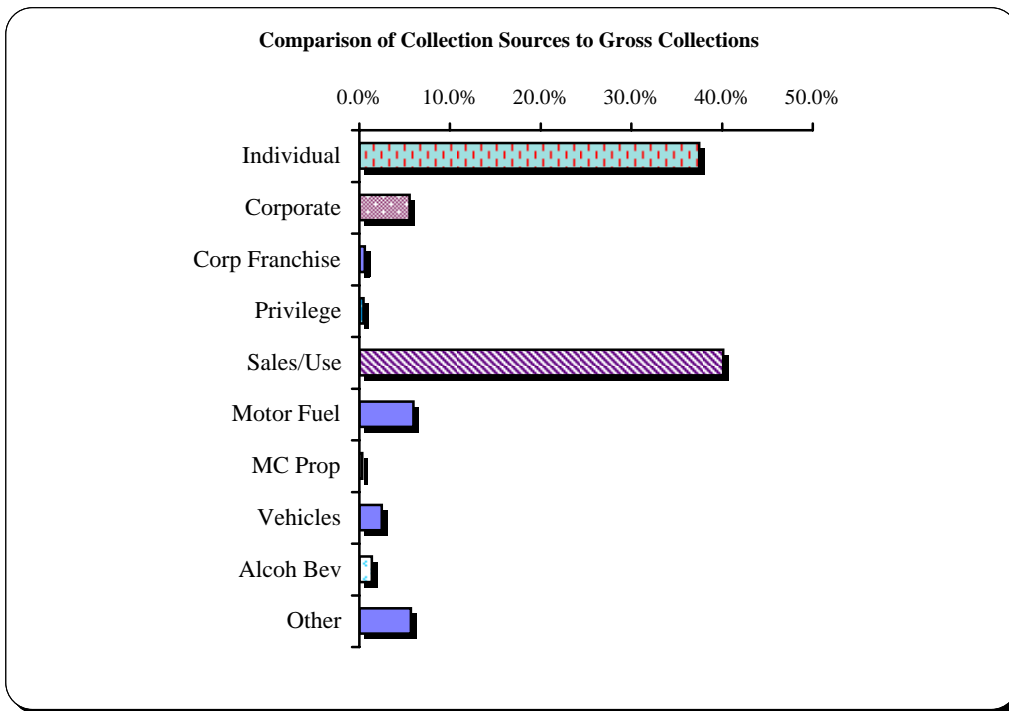


<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2001	\$5,705,035,779	3.8%
2002	\$5,576,277,974	-2.3%
2003	\$5,779,179,466	3.6%
2004	\$6,109,082,577	5.7%
2005	\$6,504,703,310	6.5%
2006	\$7,286,635,054	12.0%

*Note: FY 2002 revised*

## Gross Total Collections and by Source

Collections by Department of Revenue

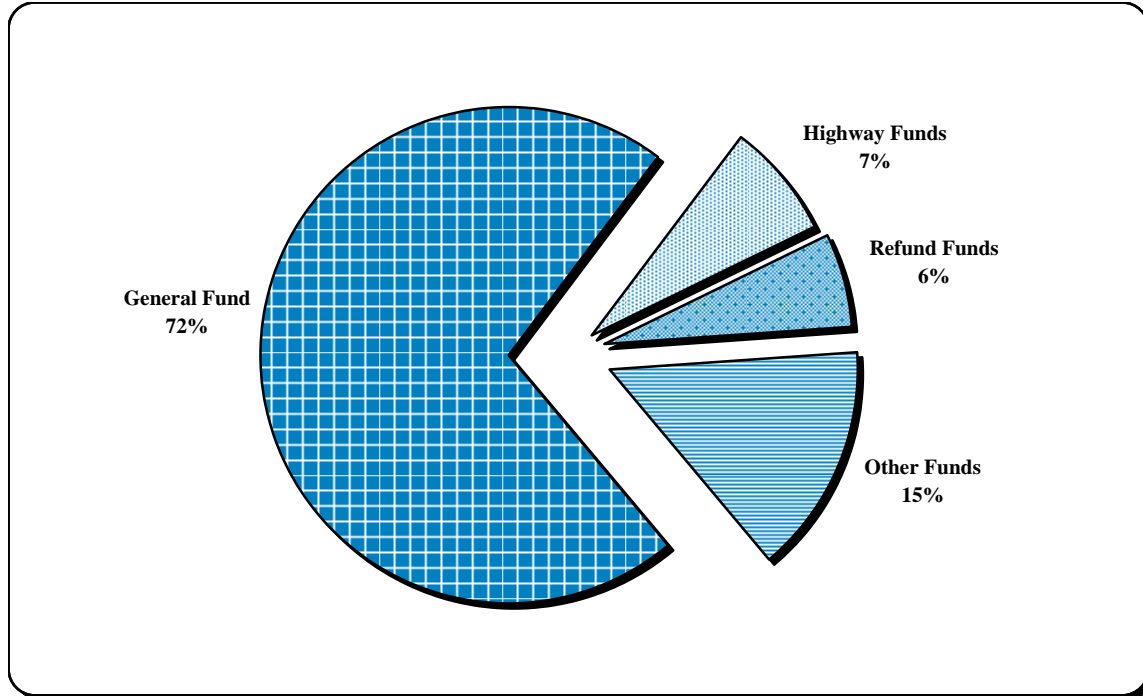


<u>Source</u>	<u>Fiscal Year 2005</u>	<u>Fiscal Year 2006</u>	<u>Percent Change</u>	<u>Percent of FY2006 Total</u>
Individual Income Taxes	\$2,398,542,865	\$2,731,777,011	13.9%	37.5%
Corporate Income Taxes	\$274,910,609	\$404,301,501	47.1%	5.5%
Corporate Franchise Tax*	\$27,434,607	\$44,019,084	n/a	0.6%
Privilege Taxes	\$24,900,692	\$33,554,586	34.8%	0.5%
State and Local Sales and Use Taxes	\$2,677,660,915	\$2,923,199,624	9.2%	40.1%
Motor Fuel Taxes	\$433,086,627	\$434,105,057	0.2%	6.0%
Property Taxes: Motor Carrier	\$21,002,915	\$22,086,232	5.2%	0.3%
Division of Vehicles	\$178,618,042	\$180,219,740	0.9%	2.5%
Alcoholic Beverage Control	\$93,521,804	\$99,578,601	6.5%	1.4%
Other Taxes and Fees	<u>\$375,024,234</u>	<u>\$413,793,618</u>	10.3%	5.7%
<b>Total</b>	<b>\$6,504,703,310</b>	<b>\$7,286,635,054</b>	<b>12.0%</b>	<b>100.0%</b>

\*Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

Other taxes and fees include: bingo; 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



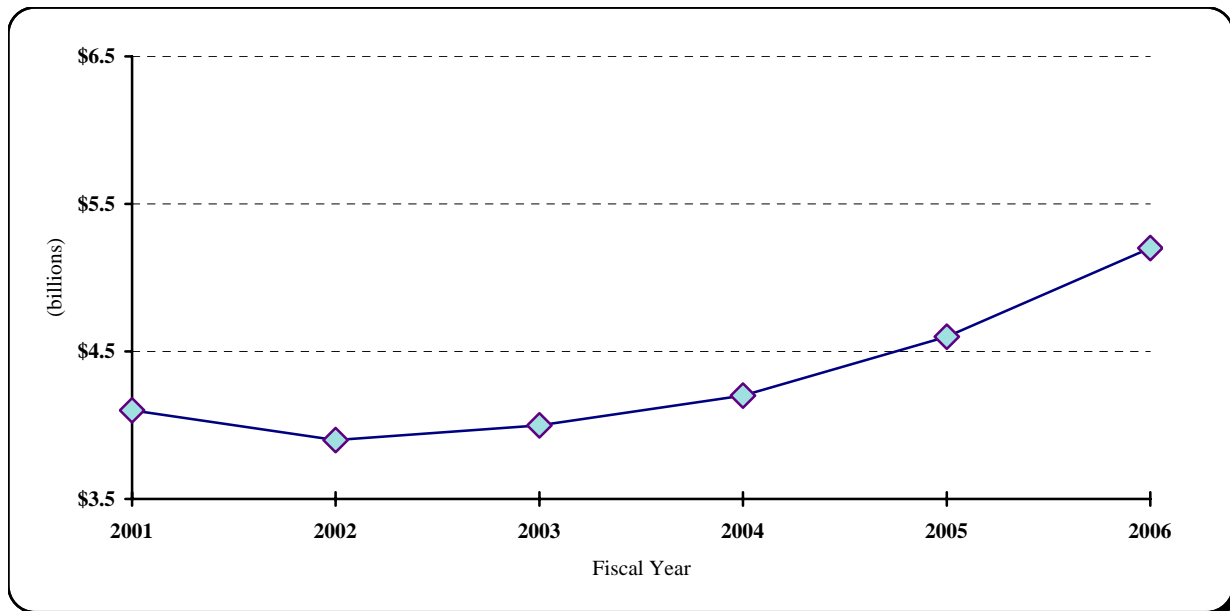
<u>Fund</u>	<u>Fiscal Year</u> <u>2005</u>	<u>Fiscal Year</u> <u>2006</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2006</u> <u>Percent</u> <u>Total</u>
State General Fund	\$4,592,296,690	\$5,208,190,254	13.4%	71.5%
All Highway Funds	\$537,221,918	\$545,831,057	1.6%	7.5%
All Refund Funds	\$415,609,676	\$438,207,277	5.4%	6.0%
Other Funds	<u>\$959,575,026</u>	<u>\$1,094,406,466</u>	14.1%	<u>15.0%</u>
Total	\$6,504,703,310	\$7,286,635,054	12.0%	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 2006 State General Fund Collections increased by 13.4% compared to the prior fiscal year.



### General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2005</u>	<u>Fiscal Year</u> <u>2006</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$20,454,014	\$22,056,405	7.8%
Individual Income Tax	\$2,050,562,199	\$2,371,252,554	15.6%
Corporate Income	\$226,071,634	\$350,200,874	54.9%
Corporate Franchise Tax**	\$27,247,160	\$40,809,192	n/a
Privilege	\$22,062,882	\$31,058,062	40.8%
Estate Tax	\$51,853,446	\$51,805,793	-0.1%
Sales Tax	\$1,647,663,056	\$1,736,047,957	5.4%
Use Tax	\$244,754,669	\$269,250,187	10.0%
Alcoholic Beverage Taxes, Fees, Fines	\$69,264,494	\$73,516,253	6.1%
Cigarette/Tobacco Tax	\$124,017,831	\$122,991,399	-0.8%
Mineral Tax	\$103,389,623	\$133,432,524	29.1%
Other ***	<u>\$4,955,682</u>	<u>\$5,769,054</u>	16.4%
<b>Total</b>	<b>\$4,592,296,690</b>	<b>\$5,208,190,254</b>	<b>13.4%</b>

\* Like amount is transferred to Special County/City Highway Fund.

\*\*Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

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

## Calendar for Filing Income and Sales Taxes

If due date falls on Saturday, Sunday or legal holiday, substitute the next regular working day.

### Monthly Filing, with Due Date:

- Jan-10 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 16th to end prior month.
- Jan-15 Withholding Tax Deposit Report (Form KW-5): monthly filers, all of prior month.
- Jan-25 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 1st to 15th of current month.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16 or STD-36): monthly filers, prior month.
- Jan-25 Retailer's Compensating Tax Return (CT-8 or CT-9): monthly filers, prior month.
- Jan-25 Consumer's Compensating Tax Return (CT-3 or CT-10): monthly filers, prior month.

### Quarterly Filing, with Due Date:

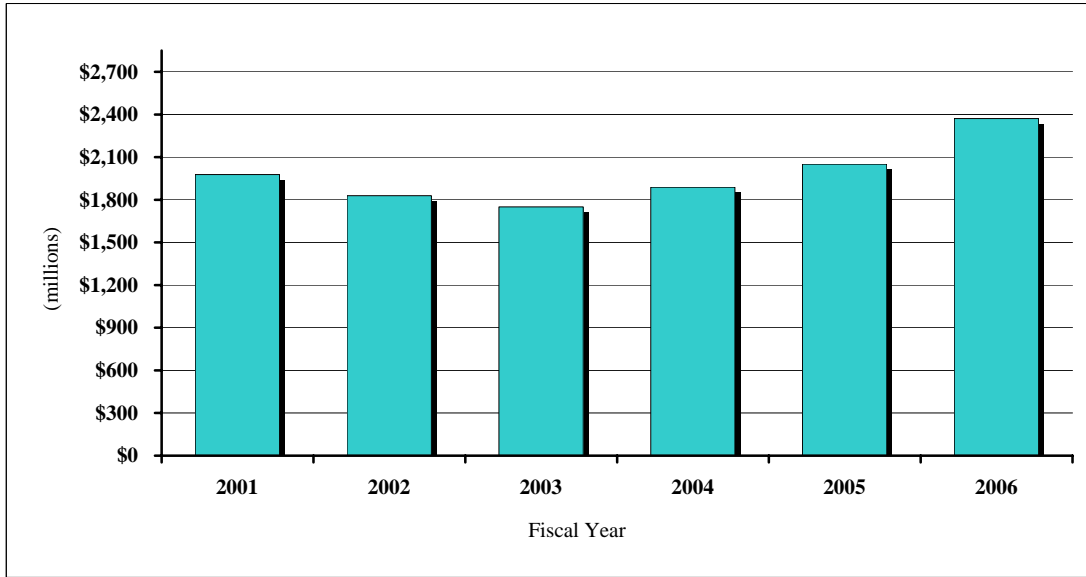
- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; 4-Jan. 15.
- Jan-15 Corporation Estimated Income Tax Declaration (Form 120ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; and 4-Dec. 15.
- Jan-25 Withholding Tax Deposit Report (Form KW-5): quarterly filers, for prior calendar quarter in Jan, Apr, Jul, & Oct.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16): quarterly filers, prior quarter.
- Jan-25 Retailer's Compensating Tax Return (CT-8): quarterly filers, prior quarter.
- Jan-25 Consumer's Compensating Tax Return (CT-3): quarterly filers, prior quarter.

### Periodic Filing, with Due Date:

- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): farmers or fishermen.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16): annual filers, prior year.
- Jan-25 Retailer's Compensating Tax Return (CT-8): annual filers, prior year.
- Jan-25 Consumer's Compensating Tax Return (CT-3): annual filers, prior year.
- Jan-31 Wage and Tax Statements (Forms K-2 or W-2): mail employees copies.
- Feb-28 Employer's Annual Withholding Tax Return (Form KW-3): all accounts must file this return with the State's copies of the Wage and Tax Statements (Forms K-2 or W-2).
- Feb-28 Annual Information Return (Form K-96): with accompanying Information Returns (Forms K-99 or 1099).
- Mar-01 Individual Income Tax Return (Form 40): farmers and fishermen who did not file a Form 40ES by Jan. 15.
- Apr-15 Individual Income Tax Return (Form 40).
- Apr-15 Corporation Income Tax Return (Form 120).
- Apr-15 Corporate Franchise Tax Return (Form 150).
- Apr-15 Small Business Corporation Income Tax Return (Form 120S).
- Apr-15 Privilege Tax Return (Form 130).
- Apr-15 Fiduciary Income Tax Return (Form 41).
- Apr-15 Partnership Return (Form 65).
- Apr-15 Local Intangibles Tax Return (Form 200).
- Apr-15 Homestead and Food Sales Tax Refund claim (Form 40H).

## 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.



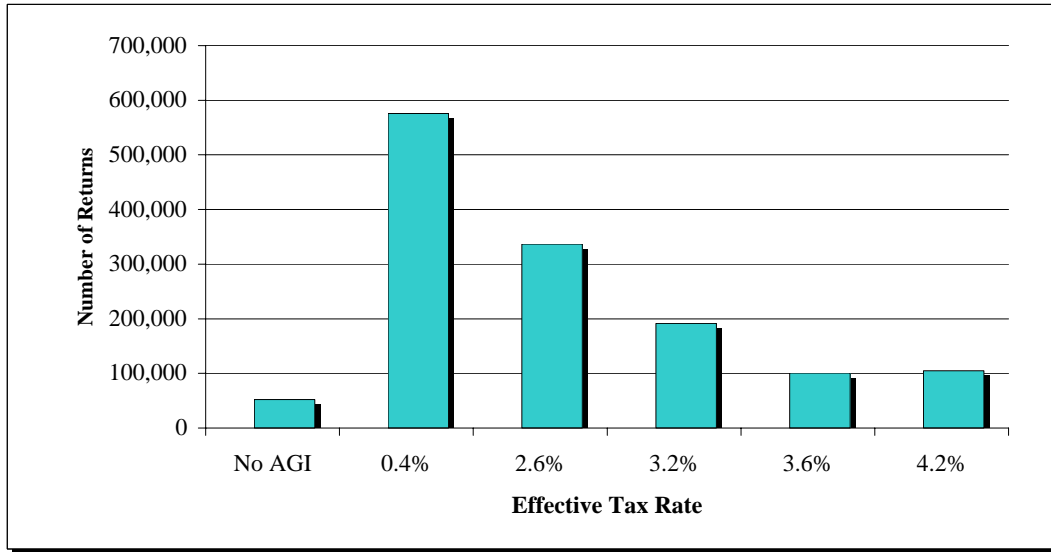
<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$1,977,341,638	6.6%
2002	\$1,829,611,161	(7.5%)
2003	\$1,750,054,137	-4.3%
2004	\$1,888,431,039	7.9%
2005	\$2,050,562,199	8.6%
2006	\$2,371,252,554	15.6%



## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2004

Number of Returns Within Each Effective Tax Rate



<u>Effective Tax Rate on Adjusted Gross Income *</u>	<u>Kansas Adjusted Gross Income Brackets</u>	<u>Number of Returns</u>	<u>Kansas Adjusted Gross Income</u>	<u>Tax Liability After All Credits</u>
	No AGI -	52,195	(\$1,322,008,271)	(\$4,701,766)
0.40%	\$0 - \$25,000	575,628	\$6,702,903,385	\$26,657,825
2.61%	\$25,000 - \$50,000	337,012	\$12,186,827,297	\$318,521,833
3.23%	\$50,000 - \$75,000	191,579	\$11,748,068,656	\$379,477,814
3.65%	\$75,000 - \$100,000	100,467	\$8,622,101,793	\$314,419,536
4.23%	\$100,000 - Over	<u>104,822</u>	<u>\$22,422,521,495</u>	<u>\$949,340,661</u>
3.29%	Total Kansas Residents	1,361,703	\$60,360,414,355	\$1,983,715,903

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

## Individual Income Tax for Tax Year 2004 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	7,112	219,269,425	6,399,476	0.3%	\$900	69
Anderson	4,116	130,481,414	3,795,426	0.2%	\$922	63
Atchison	7,856	266,933,562	7,684,130	0.4%	\$978	51
Barber	2,519	80,969,921	2,524,460	0.1%	\$1,002	44
Barton	13,564	451,783,668	14,178,091	0.7%	\$1,045	36
Bourbon	7,001	208,859,386	5,621,446	0.3%	\$803	90
Brown	5,245	149,559,219	4,130,803	0.2%	\$788	95
Butler	29,119	1,303,650,095	45,765,727	2.4%	\$1,572	3
Chase	1,347	39,167,593	1,163,450	0.1%	\$864	78
Chautauqua	1,786	53,278,509	1,451,778	0.1%	\$813	85
Cherokee	9,704	284,537,436	5,663,454	0.3%	\$584	105
Cheyenne	1,454	24,923,073	1,096,849	0.1%	\$754	98
Clark	1,086	35,441,112	1,076,088	0.1%	\$991	47
Clay	4,137	127,273,845	3,867,618	0.2%	\$935	60
Cloud	4,814	136,303,061	3,849,477	0.2%	\$800	91
Coffey	4,400	157,341,151	5,040,979	0.3%	\$1,146	26
Comanche	986	30,610,350	864,111	0.0%	\$876	73
Cowley	16,822	583,060,680	17,569,296	0.9%	\$1,044	37
Crawford	17,698	580,065,450	16,933,560	0.9%	\$957	55
Decatur	1,610	42,078,986	1,248,852	0.1%	\$776	97
Dickinson	9,773	316,028,354	9,938,318	0.5%	\$1,017	41
Doniphan	4,258	168,828,286	3,804,353	0.2%	\$893	70
Douglas	47,450	2,094,767,169	73,447,572	3.8%	\$1,548	5
Edwards	1,581	47,971,692	1,542,149	0.1%	\$975	54
Elk	1,563	39,901,420	1,030,565	0.1%	\$659	102
Ellis	13,471	497,893,704	17,007,280	0.9%	\$1,263	18
Ellsworth	2,947	91,881,727	2,762,182	0.1%	\$937	59
Finney	17,317	618,334,325	19,088,744	1.0%	\$1,102	32
Ford	13,832	508,622,486	15,424,962	0.8%	\$1,115	29
Franklin	12,614	450,984,387	13,350,894	0.7%	\$1,058	35
Geary	10,793	316,639,743	8,672,962	0.4%	\$804	89
Gove	1,554	38,657,007	1,069,198	0.1%	\$688	101
Graham	1,349	37,261,907	1,112,783	0.1%	\$825	83
Grant	3,513	136,169,388	4,615,209	0.2%	\$1,314	12
Gray	3,048	114,071,821	3,863,411	0.2%	\$1,268	16
Greeley	699	25,107,486	896,965	0.0%	\$1,283	15
Greenwood	3,593	100,294,753	2,860,053	0.1%	\$796	93
Hamilton	1,138	34,606,348	1,217,794	0.1%	\$1,070	34
Harper	3,263	104,035,783	3,189,228	0.2%	\$977	52
Harvey	16,827	626,785,769	20,146,007	1.0%	\$1,197	23
Haskell	1,828	70,913,609	2,403,420	0.1%	\$1,315	11
Hodgeman	943	26,810,203	761,254	0.0%	\$807	88
Jackson	6,661	217,861,209	6,568,434	0.3%	\$986	49
Jefferson	9,403	368,327,484	11,562,818	0.6%	\$1,230	22
Jewell	1,745	43,041,648	1,121,494	0.1%	\$643	104
Johnson	251,129	17,594,855,091	596,464,985	30.7%	\$2,375	1
Kearny	1,841	65,824,338	2,118,723	0.1%	\$1,151	24
Kingman	3,978	137,976,156	4,407,132	0.2%	\$1,108	31
Kiowa	1,552	48,911,972	1,539,945	0.1%	\$992	45
Labette	10,642	305,561,227	8,431,686	0.4%	\$792	94
Lane	977	31,720,740	986,347	0.1%	\$1,010	43
Leavenworth	28,391	1,171,464,509	35,473,172	1.8%	\$1,249	20
Lincoln	1,673	43,550,363	1,183,050	0.1%	\$707	100
Linn	4,593	147,085,966	4,013,334	0.2%	\$874	75
Logan	1,590	48,121,262	1,464,889	0.1%	\$921	64
Lyon	17,136	558,152,697	16,743,105	0.9%	\$977	53
Marion	6,127	198,704,957	6,033,236	0.3%	\$985	50
Marshall	5,590	172,652,505	5,216,883	0.3%	\$933	61


## Individual Income Tax for Tax Year 2004 by County

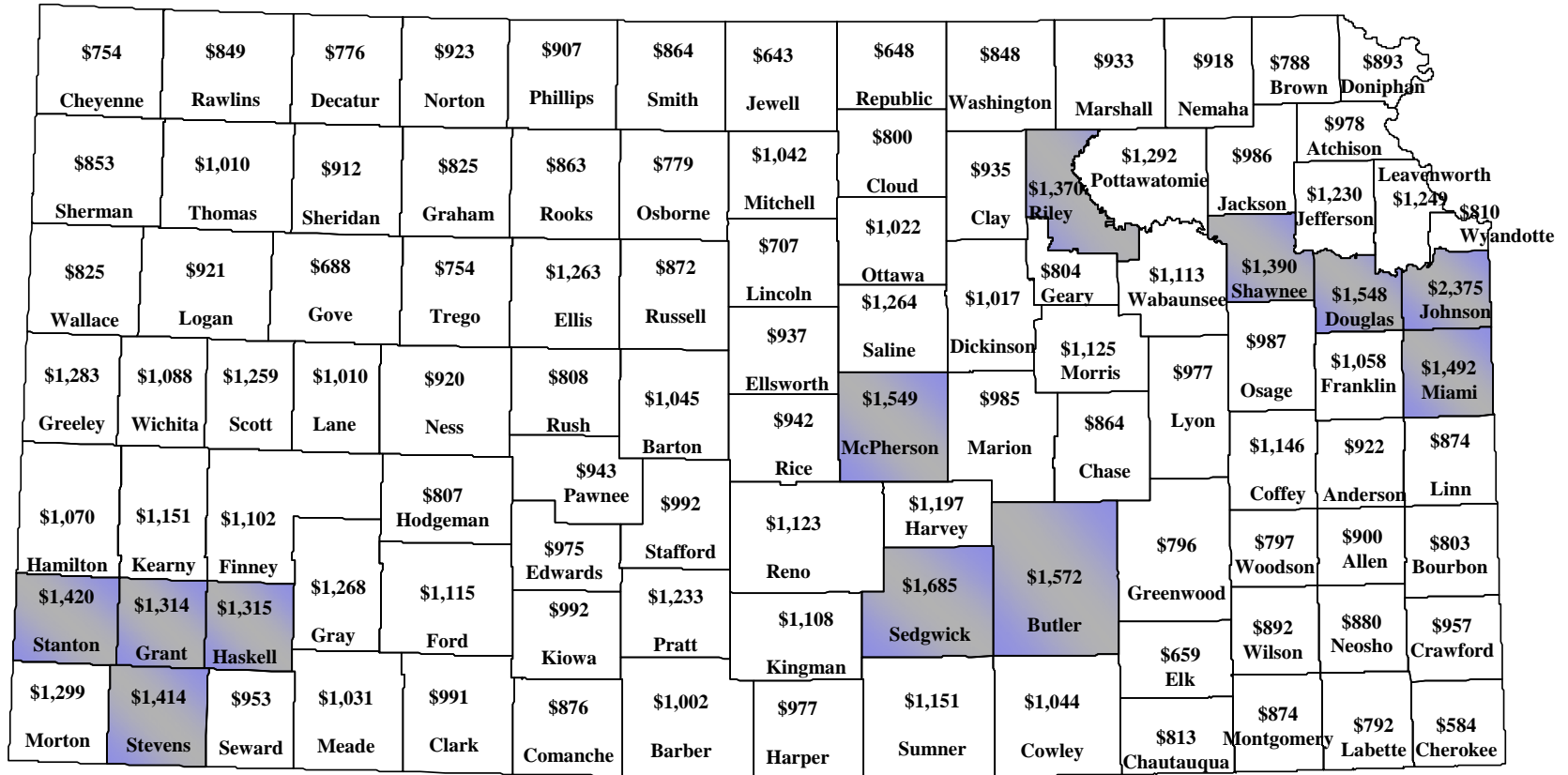
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	14,833	658,963,518	22,981,031	1.2%	\$1,549	4
Meade	1,971	65,531,157	2,031,149	0.1%	\$1,031	39
Miami	13,659	639,634,243	20,376,370	1.0%	\$1,492	6
Mitchell	3,460	114,594,937	3,606,158	0.2%	\$1,042	38
Montgomery	17,503	544,841,889	15,297,676	0.8%	\$874	74
Morris	2,805	96,079,363	3,156,699	0.2%	\$1,125	27
Morton	1,579	61,194,000	2,051,554	0.1%	\$1,299	13
Nemaha	5,302	169,252,773	4,867,865	0.3%	\$918	66
Neosho	8,310	253,428,216	7,311,954	0.4%	\$880	72
Ness	1,649	49,901,428	1,516,517	0.1%	\$920	65
Norton	2,588	76,628,292	2,389,781	0.1%	\$923	62
Osage	8,523	286,906,050	8,409,831	0.4%	\$987	48
Osborne	2,062	56,366,289	1,605,314	0.1%	\$779	96
Ottawa	3,176	106,744,771	3,246,374	0.2%	\$1,022	40
Pawnee	3,273	100,166,159	3,086,725	0.2%	\$943	57
Phillips	2,931	84,597,315	2,658,644	0.1%	\$907	68
Pottawatomie	8,956	366,509,757	11,574,486	0.6%	\$1,292	14
Pratt	4,709	165,987,252	5,806,214	0.3%	\$1,233	21
Rawlins	1,378	38,251,429	1,169,385	0.1%	\$849	81
Reno	31,059	1,095,102,083	34,866,541	1.8%	\$1,123	28
Republic	2,730	70,270,159	1,768,001	0.1%	\$648	103
Rice	4,880	157,346,033	4,594,653	0.2%	\$942	58
Riley	21,581	842,610,436	29,564,438	1.5%	\$1,370	10
Rooks	2,655	77,229,828	2,291,231	0.1%	\$863	79
Rush	1,810	50,242,415	1,462,002	0.1%	\$808	87
Russell	3,744	108,101,017	3,265,049	0.2%	\$872	76
Saline	28,305	1,098,636,104	35,787,964	1.8%	\$1,264	17
Scott	2,462	89,169,522	3,098,795	0.2%	\$1,259	19
Sedgwick	232,748	10,784,715,269	392,104,915	20.2%	\$1,685	2
Seward	9,960	341,780,822	9,490,475	0.5%	\$953	56
Shawnee	94,432	3,810,789,711	131,236,509	6.8%	\$1,390	9
Sheridan	1,355	39,828,893	1,236,163	0.1%	\$912	67
Sherman	3,195	92,306,259	2,723,795	0.1%	\$853	80
Smith	2,226	61,801,581	1,923,160	0.1%	\$864	77
Stafford	2,248	72,409,745	2,229,306	0.1%	\$992	46
Stanton	1,101	44,282,405	1,563,376	0.1%	\$1,420	7
Stevens	2,411	98,014,112	3,409,911	0.2%	\$1,414	8
Sumner	10,864	396,372,425	12,502,668	0.6%	\$1,151	25
Thomas	3,876	123,053,967	3,915,625	0.2%	\$1,010	42
Trego	1,589	41,215,707	1,198,603	0.1%	\$754	99
Wabaunsee	3,308	118,392,161	3,681,249	0.2%	\$1,113	30
Wallace	830	24,353,195	684,645	0.0%	\$825	84
Washington	3,274	94,270,757	2,775,867	0.1%	\$848	82
Wichita	1,400	47,760,247	1,523,327	0.1%	\$1,088	33
Wilson	4,977	147,976,354	4,437,934	0.2%	\$892	71
Woodson	1,759	45,916,222	1,401,583	0.1%	\$797	92
Wyandotte	78,193	2,633,881,325	63,297,887	3.3%	\$810	86
KS Residents with county indicator	1,336,397	\$59,069,375,019	\$1,942,639,006		\$1,454	
KS Residents with no county indicator	<u>25,306</u>	<u>\$1,291,039,336</u>	<u>\$41,076,897</u>		\$1,623	
Total Residents	1,361,703	\$60,360,414,355	\$1,983,715,903	87.6%	\$1,457	
Non-Residents	<u>238,788</u>	<u>\$44,717,346,552</u>	<u>\$280,398,296</u>	<u>12.4%</u>	\$1,174	
All Taxpayers	1,600,491	\$105,077,760,907	\$2,264,114,199	100.0%	\$1,415	

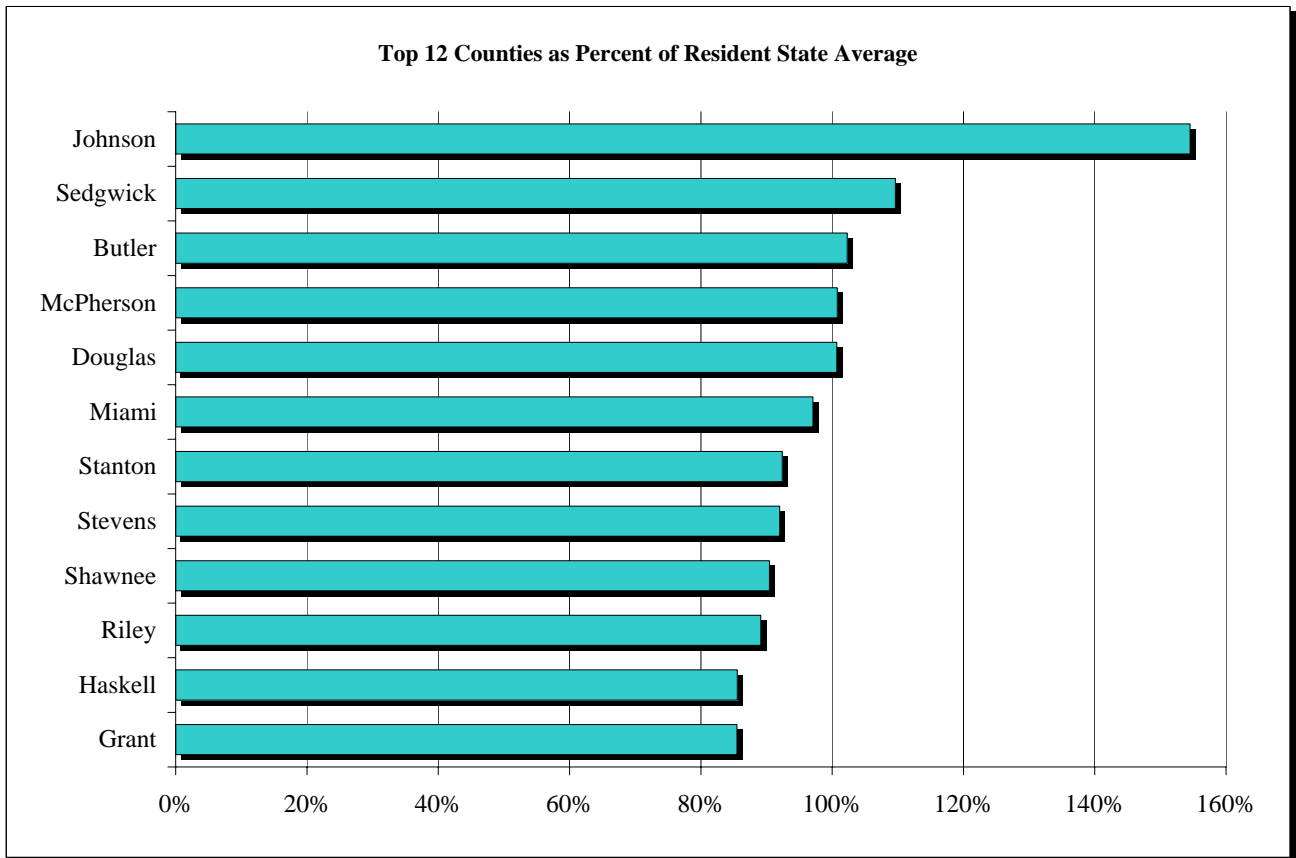
### Individual Income Tax Liability Tax Year 2004

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.

 Top 12 counties with highest average tax liability per return



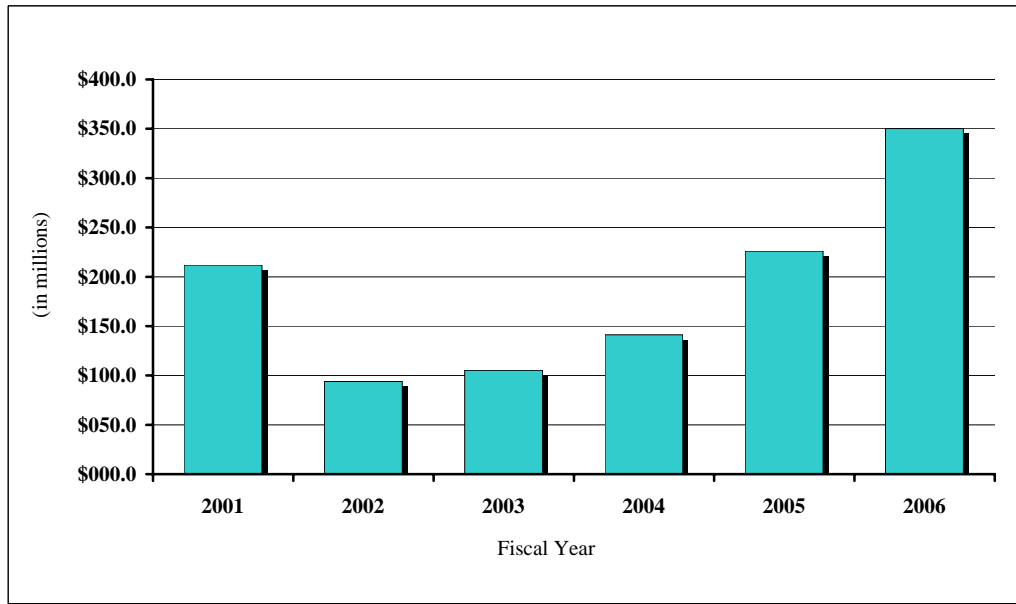
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2004



<u>Top 12 Counties</u>	<u>Average Tax Liability</u>	<u>Rank</u>	<u>Top 12 Counties as a Percent of Resident Average</u>
Johnson	\$2,375	1	155%
Sedgwick	\$1,685	2	110%
Butler	\$1,572	3	102%
McPherson	\$1,549	4	101%
Douglas	\$1,548	5	101%
Miami	\$1,492	6	97%
Stanton	\$1,420	7	92%
Stevens	\$1,414	8	92%
Shawnee	\$1,390	9	90%
Riley	\$1,370	10	89%
Haskell	\$1,315	11	86%
Grant	\$1,314	12	85%
Average Kansas Residents (top 12 counties)			100%
			\$1,537

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

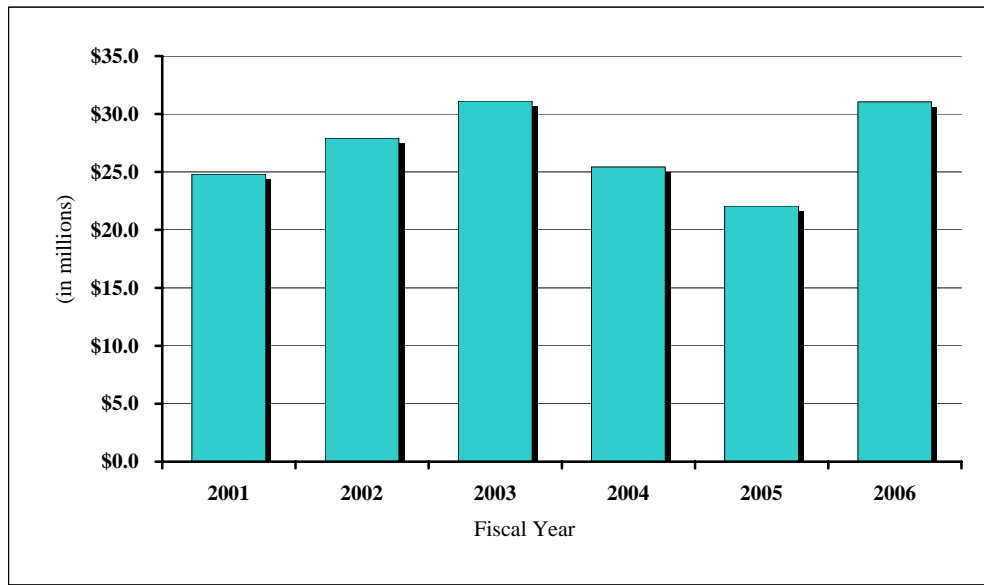
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$211,906,919	-15.3%
2002	\$93,958,484	-55.7%
2003	\$105,222,316	12.0%
2004	\$141,172,918	34.2%
2005	\$226,071,634	60.1%
2006	\$350,200,873	54.9%

## 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 lowered to 2.25% of net income (the rate for banks was 4.25%, savings & loans and trust companies, 4.5%). The surtax remains at 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>
2001	\$24,816,249	11.3%
2002	\$27,919,475	12.5%
2003	\$31,119,555	11.5%
2004	\$25,435,185	-18.3%
2005	\$22,062,882	-13.3%
2006	\$31,058,062	40.8%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2004 Returns Filed In Calendar Year 2005

### 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	19,044	62.0%	\$0	0.0%
\$0 - \$75,000	9,197	30.0%	\$5,263,547	3.3%
\$75,000.01 - \$100,000	457	1.5%	\$1,798,217	1.1%
\$100,000.01 - \$500,000	1,316	4.3%	\$15,633,497	9.8%
\$500,000.01 - \$1,000,000	284	0.9%	\$11,479,486	7.2%
\$1,000,000.01 - Over	<u>397</u>	<u>1.3%</u>	<u>\$126,161,052</u>	<u>78.7%</u>
Total	30,695	100.0%	\$160,335,800	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	65	16.3%	\$0	0.0%
\$0 - \$500,000	163	41.0%	\$1,316,501	6.1%
\$500,000.01 - \$1,000,000	68	17.1%	\$1,959,201	9.1%
\$1,000,000.01 - Over	<u>102</u>	<u>25.6%</u>	<u>\$18,154,042</u>	<u>84.7%</u>
Total	398	100.0%	\$21,429,744	100.0%

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

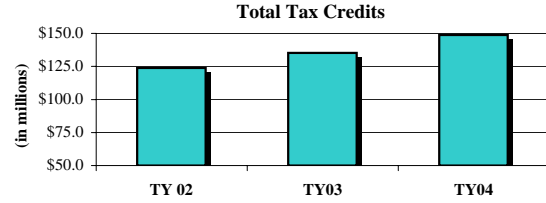
<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	12	31.6%	\$0	0.0%
\$0 - \$500,000	9	23.7%	\$59,297	0.9%
\$500,000.01 - \$1,000,000	1	2.6%	\$27,875	0.4%
\$1,000,000.01 - Over	<u>16</u>	<u>42.1%</u>	<u>\$6,502,266</u>	<u>98.7%</u>
Total	38	100.0%	\$6,589,438	100.0%



# Tax Year 2004 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

	TY 2002	TY 2003	TY 2004
Corporate Income Tax	\$ 29,287,728	\$ 29,748,365	\$ 33,478,581
Individual Income Tax	\$ 93,774,147	\$ 103,404,228	\$ 111,878,636
Privilege Tax	\$ 701,989	\$ 2,055,559	\$ 3,525,354
<b>Total Tax Credits</b>	<b>\$ 123,763,864</b>	<b>\$ 135,208,152</b>	<b>\$ 148,882,571</b>



### Adoption Credit - \$556,154

K.S.A. 79-32,202

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.

### Agricultural Loan Interest Reduction Credit - Amount withheld for confidentiality.

K.S.A. 79-32,181a; 79-1126a

A state bank, national banking association, production credit association, or agricultural credit association chartered by the Farm Credit Administration which extends or renews an agricultural production loan to an eligible agricultural production borrower at an interest rate which is at least one whole percentage point (1%) less than the lowest interest rate made on loans with equivalent collateral or which reduces the rate of interest being charged on any outstanding agricultural production loan to an eligible agricultural borrower by at least one whole percentage point (1%) shall receive a credit against their tax liability.

### Agritourism Liability Insurance Credit - \$6,783

K.S.A. 74-50,173

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.

### Alternative-Fuel Tax Credit - \$115,530

K.S.A. 79-32,201

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.

### Business and Job Development Credit (carryover) - \$8,188,240

K.S.A. 79-32,160a

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) - \$1,619,758

K.S.A. 79-32,153

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 - \$20,912,346

K.S.A. 79-32,206

A taxpayer may be allowed a credit in an amount equal to 15% 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 - \$34,114

K.S.A. 79-32,190

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.

### Child Dependent Care Credit - \$9,049,825

K.S.A. 79-32,111a

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 Service Credit - \$3,803,085

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.

### Disabled Access Credit - \$188,381

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 - \$47,304,904**

K.S.A. 79-32, 205

The credit is available to resident taxpayers in an amount equal to 10% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

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**Food Sales Tax Refund - \$34,633,666**

K.S.A. 79-3635

The credit is for sales tax paid on food. There is a \$60 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$25,000; and a \$30 credit per exemption claim for a Kansas Adjusted Gross Income of \$12,500 to \$25,000.

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**Habitat Management Credit- Amount withheld for confidentiality.**

K.S.A. 79-32,203

An income tax credit is allowed for a property owner who pays property tax on property designated as a critical habitat or who incurs expenditures for managing a habitat.

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**High Performance Incentive Program - \$16,471,050**

K.S.A. 74-50,132; K.S.A. 79-32,160a(e)

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

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**Historic Preservation Credit - \$3,438,572**

K.S.A. 79-32, 211

An income tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

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**Plugging of an Abandoned Oil or Gas Well Credit - \$23,461**

K.S.A. 79-32, 207

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 and before 1/1/01.

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**Regional Foundation Credit - \$26,995****K.S.A. 74-50,154**

Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 50% of the total amount contributed.

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**Research & Development Credit - \$910,542**

K.S.A. 79-32,182; K.S.A. 79-32,182a

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.

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**Single City Port Authority Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,212

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.

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**Small Employer Health Insurance Credit - \$117,657**

K.S.A. 40-2246

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.

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**Swine Facility Improvement Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,204

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility.

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**TAF Family Contribution Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,200

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.

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**Telecommunications Credit - \$972,486**

K.S.A. 79-32,210

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%.

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

K.S.A. 74-8205, -8206, -8304, -8316, and -8401

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.

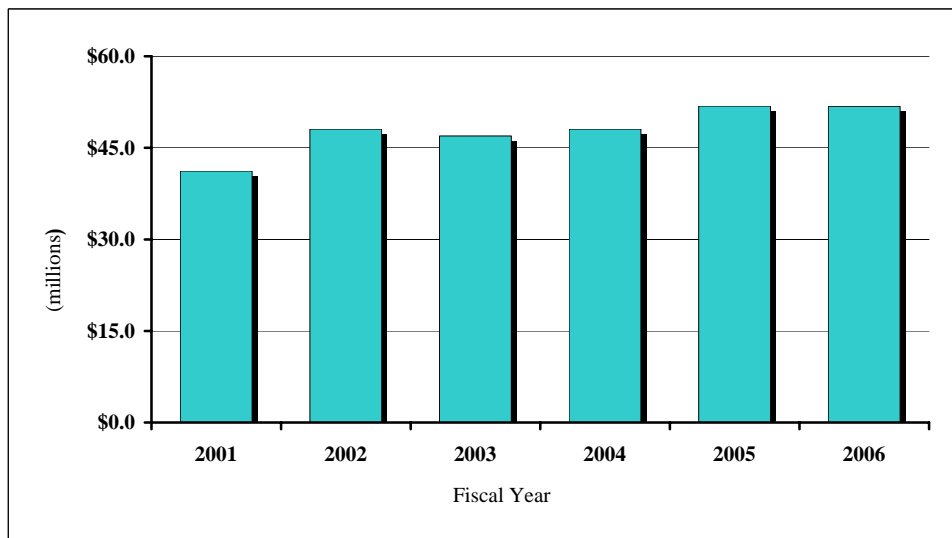
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## Estate Tax Amount to State General Fund

Estates of persons who died before July 1, 1998 are subject to an inheritance tax. Estates of persons who died on or after July 1, 1998 are subject to a pick-up tax. For estates of persons who died on or after July 1, 1998 and prior to January 1, 2002 the pick-up tax is equal to the federal credit for state death taxes. For estate of persons who died on or after January 1, 2002 the pick-up tax will not be equal to the federal credit for state death taxes. The state filing threshold is \$700,000 for deaths occurring in 2002 and 2003, \$850,000 for deaths occurring in 2004, \$950,000 for deaths occurring in 2005, and \$1,000,000 for deaths occurring in 2006 or thereafter. Effective for decedents dying on or after January 1, 2007, Kansas decoupled its estate tax from federal tax law and enacted a new estate tax. The new tax creates a graduated tax scheme based on the value of an estate in excess of \$1 million. Moreover, the graduated rates decrease until January 1, 2010, when all estates are exempt.

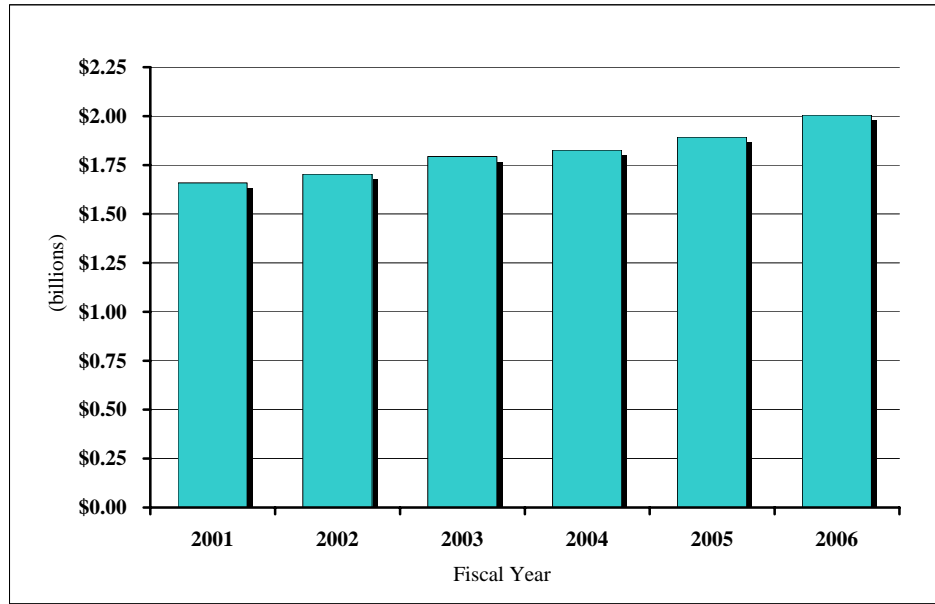


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$41,195,592	-34.5%
2002	\$48,082,010	16.7%
2003	\$46,951,948	-2.4%
2004	\$48,064,151	2.4%
2005	\$51,853,446	7.9%
2006	\$51,805,793	-0.1%

## 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. The present state retailers' sales and compensating tax rate is 5.3%, effective July 1, 2002.

A portion of the increase in Use Tax can be attributed to the State's participation in the Streamline Sales Tax Project. In Fiscal Year 2006, the State gained \$18.4 million from the SST Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2001	\$1,423,059,270	\$235,893,258	\$1,658,952,528	3.2%
2002	\$1,470,606,510	\$233,603,728	\$1,704,210,238	0.5%
2003	\$1,567,721,762	\$225,923,323	\$1,793,645,085	5.2%
2004	\$1,612,066,627	\$214,503,105	\$1,826,569,732	1.8%
2005	\$1,647,663,056	\$244,754,669	\$1,892,417,725	3.6%
2006	\$1,736,047,957	\$269,250,187	\$2,005,298,144	6.0%

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

<u>County</u>	<u>FY2005</u>	<u>FY2006</u>	<u>Percent Change</u>	<u>FY2005 Per Capita</u>	<u>FY2005 PC Rank</u>	<u>FY2006 Per Capita*</u>	<u>FY2006 PC Rank*</u>
Allen	\$5,983,999	\$6,473,257	8.2%	\$428.99	46	\$469.52	46
Anderson	\$2,898,906	\$2,951,099	1.8%	\$353.91	68	\$360.68	73
Atchison	\$7,520,066	\$7,545,392	0.3%	\$446.35	43	\$449.02	50
Barber	\$2,774,841	\$3,399,615	22.5%	\$555.08	23	\$685.68	13
Barton	\$18,491,403	\$20,376,688	10.2%	\$675.68	12	\$725.02	12
Bourbon	\$6,352,975	\$6,288,609	-1.0%	\$421.68	47	\$419.32	58
Brown	\$4,087,054	\$4,584,780	12.2%	\$394.43	55	\$447.78	51
Butler	\$25,368,641	\$27,710,452	9.2%	\$410.31	51	\$444.41	52
Chase	\$739,713	\$786,642	6.3%	\$241.11	95	\$255.32	97
Chautauqua	\$936,840	\$967,047	3.2%	\$224.23	103	\$235.35	102
Cherokee	\$5,200,589	\$5,453,479	4.9%	\$236.93	97	\$253.00	99
Cheyenne	\$865,886	\$959,548	10.8%	\$290.66	83	\$325.71	80
Clark	\$612,772	\$682,722	11.4%	\$261.53	90	\$299.05	86
Clay	\$3,391,875	\$3,649,023	7.6%	\$394.54	54	\$422.88	57
Cloud	\$5,676,601	\$5,589,103	-1.5%	\$580.49	18	\$572.71	24
Coffey	\$3,606,375	\$3,993,868	10.7%	\$411.73	50	\$459.96	47
Comanche	\$857,959	\$1,068,919	24.6%	\$450.85	41	\$552.41	30
Cowley	\$14,831,281	\$16,173,328	9.0%	\$414.61	48	\$458.19	49
Crawford	\$18,918,208	\$19,928,259	5.3%	\$497.06	29	\$521.38	37
Decatur	\$877,712	\$947,271	7.9%	\$268.09	87	\$296.86	88
Dickinson	\$8,797,424	\$9,072,081	3.1%	\$459.83	39	\$472.28	44
Doniphan	\$1,954,596	\$1,998,058	2.2%	\$242.45	94	\$255.64	96
Douglas	\$64,154,030	\$66,663,279	3.9%	\$624.15	15	\$647.76	18
Edwards	\$965,484	\$916,658	-5.1%	\$291.86	81	\$278.45	91
Elk	\$830,908	\$1,004,132	20.8%	\$266.57	88	\$326.55	79
Ellis	\$24,145,014	\$26,515,401	9.8%	\$892.28	3	\$990.60	2
Ellsworth	\$2,115,851	\$2,127,287	0.5%	\$333.20	75	\$335.38	78
Finney	\$24,995,156	\$26,251,576	5.0%	\$636.48	13	\$673.32	14
Ford	\$19,813,228	\$20,602,699	4.0%	\$595.39	17	\$610.43	21
Franklin	\$12,202,056	\$12,997,988	6.5%	\$468.43	37	\$495.22	42
Geary	\$14,321,831	\$16,287,032	13.7%	\$570.34	20	\$662.48	15
Gove	\$1,367,929	\$1,460,698	6.8%	\$480.82	33	\$528.66	35
Graham	\$1,379,425	\$1,685,179	22.2%	\$502.52	28	\$619.32	20
Grant	\$4,373,753	\$4,780,817	9.3%	\$569.13	21	\$634.90	19
Gray	\$1,815,398	\$1,839,012	1.3%	\$303.58	79	\$313.77	82
Greeley	\$540,939	\$578,978	7.0%	\$382.29	59	\$429.19	54
Greenwood	\$2,122,039	\$2,273,597	7.1%	\$281.51	85	\$309.84	84
Hamilton	\$953,932	\$1,061,302	11.3%	\$359.43	65	\$407.57	61
Harper	\$3,020,563	\$3,301,700	9.3%	\$484.22	32	\$542.95	32
Harvey	\$16,490,776	\$17,101,734	3.7%	\$488.34	31	\$505.33	41
Haskell	\$1,499,562	\$1,841,766	22.8%	\$351.02	69	\$435.20	53
Hodgeman	\$480,905	\$586,581	22.0%	\$230.21	99	\$278.00	92
Jackson	\$5,450,814	\$5,406,813	-0.8%	\$413.91	49	\$399.47	63
Jefferson	\$3,976,728	\$4,296,964	8.1%	\$210.34	104	\$224.90	103
Jewell	\$779,847	\$734,247	-5.8%	\$227.89	101	\$219.05	104
Johnson	\$447,090,615	\$465,314,487	4.1%	\$900.14	2	\$918.57	3
Kearny	\$1,073,203	\$1,188,631	10.8%	\$237.70	96	\$263.20	94
Kingman	\$3,002,698	\$3,281,977	9.3%	\$357.89	66	\$401.96	62
Kiowa	\$1,384,019	\$1,592,355	15.1%	\$448.77	42	\$533.63	33
Labette	\$8,584,148	\$9,409,628	9.6%	\$385.48	58	\$424.45	56
Lane	\$634,019	\$681,245	7.4%	\$325.14	76	\$359.69	74
Leavenworth	\$25,756,462	\$26,910,408	4.5%	\$355.56	67	\$368.07	70
Lincoln	\$796,683	\$856,066	7.5%	\$233.22	98	\$250.97	100
Linn	\$2,418,111	\$2,509,834	3.8%	\$247.38	92	\$253.16	98
Logan	\$1,301,213	\$1,364,557	4.9%	\$460.28	38	\$488.39	43
Lyon	\$19,217,593	\$20,025,278	4.2%	\$538.05	25	\$562.37	28
Marion	\$3,917,631	\$3,867,183	-1.3%	\$301.12	80	\$298.58	87
Marshall	\$4,874,189	\$5,405,812	10.9%	\$468.58	36	\$519.54	39

## Total Amount State Sales Tax Collections by County

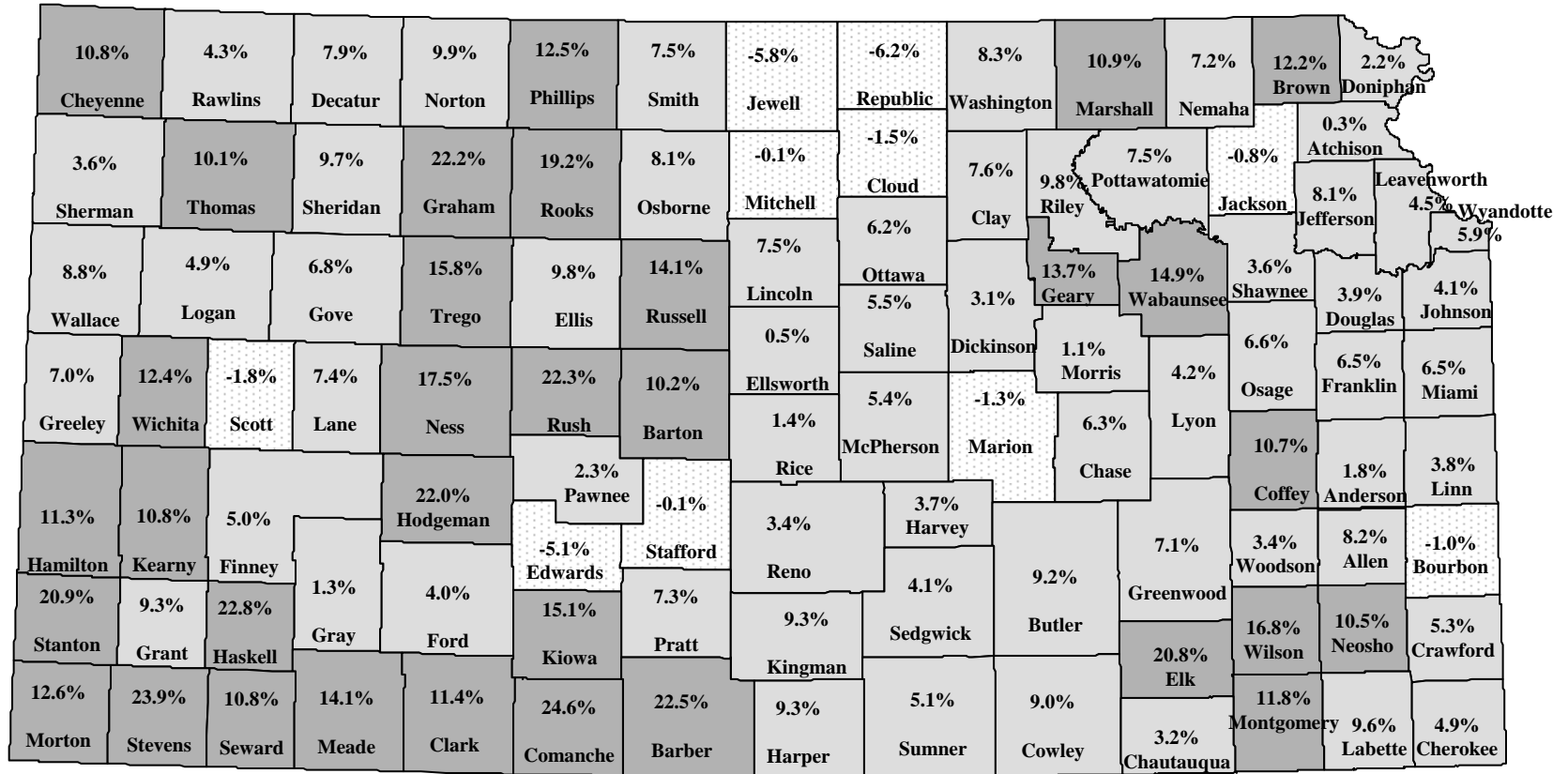
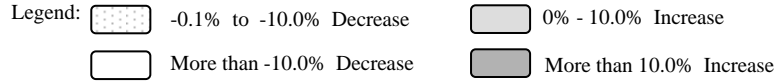
5.3% state sales tax rate.

County	FY2005	FY2006	Percent Change	FY2005 Per Capita	FY2005 PC Rank	FY2006 Per Capita*	FY2006 PC Rank*
McPherson	\$16,873,449	\$17,791,915	5.4%	\$573.67	19	\$602.65	22
Meade	\$1,317,041	\$1,502,876	14.1%	\$286.81	84	\$324.95	81
Miami	\$13,468,643	\$14,338,852	6.5%	\$453.31	40	\$470.19	45
Mitchell	\$3,643,078	\$3,638,470	-0.1%	\$555.01	24	\$566.74	26
Montgomery	\$18,524,654	\$20,702,689	11.8%	\$529.65	27	\$598.86	23
Morris	\$2,224,912	\$2,248,876	1.1%	\$372.25	60	\$371.78	69
Morton	\$1,562,390	\$1,758,476	12.6%	\$477.94	34	\$550.21	31
Nemaha	\$4,079,915	\$4,374,533	7.2%	\$390.12	57	\$418.90	59
Neosho	\$9,884,636	\$10,920,141	10.5%	\$597.08	16	\$660.67	16
Ness	\$2,087,856	\$2,453,171	17.5%	\$677.88	11	\$815.28	6
Norton	\$2,128,808	\$2,340,291	9.9%	\$367.10	61	\$413.19	60
Osage	\$4,156,029	\$4,429,104	6.6%	\$243.17	93	\$258.26	95
Osborne	\$1,601,514	\$1,731,801	8.1%	\$390.61	56	\$427.61	55
Ottawa	\$1,390,203	\$1,476,935	6.2%	\$225.13	102	\$241.21	101
Pawnee	\$2,485,705	\$2,543,952	2.3%	\$365.81	62	\$377.50	68
Phillips	\$2,249,360	\$2,530,532	12.5%	\$402.89	53	\$459.76	48
Pottawatomie	\$17,673,868	\$19,001,903	7.5%	\$936.56	1	\$993.36	1
Pratt	\$6,844,213	\$7,346,866	7.3%	\$726.79	7	\$773.68	7
Rawlins	\$771,788	\$804,877	4.3%	\$279.13	86	\$301.23	85
Reno	\$40,406,358	\$41,770,074	3.4%	\$634.56	14	\$657.20	17
Republic	\$1,883,950	\$1,767,270	-6.2%	\$360.63	63	\$342.23	76
Rice	\$3,531,129	\$3,581,370	1.4%	\$336.39	72	\$342.65	75
Riley	\$30,042,430	\$32,976,745	9.8%	\$476.34	35	\$524.89	36
Rooks	\$2,381,843	\$2,840,045	19.2%	\$442.23	44	\$530.75	34
Rush	\$796,178	\$973,447	22.3%	\$229.71	100	\$285.80	90
Russell	\$3,426,547	\$3,909,909	14.1%	\$491.05	30	\$571.21	25
Saline	\$44,292,974	\$46,721,251	5.5%	\$821.11	4	\$866.51	4
Scott	\$2,630,499	\$2,582,981	-1.8%	\$560.75	22	\$561.52	29
Sedgwick	\$343,198,175	\$357,186,284	4.1%	\$739.97	6	\$766.39	8
Seward	\$15,870,093	\$17,579,163	10.8%	\$682.97	10	\$755.31	9
Shawnee	\$124,116,893	\$128,617,392	3.6%	\$722.80	8	\$746.19	11
Sheridan	\$941,011	\$1,032,618	9.7%	\$359.99	64	\$398.54	64
Sherman	\$4,461,413	\$4,620,638	3.6%	\$717.50	9	\$750.96	10
Smith	\$1,404,793	\$1,509,974	7.5%	\$336.16	73	\$366.41	71
Stafford	\$1,520,035	\$1,517,832	-0.1%	\$336.89	71	\$338.20	77
Stanton	\$734,603	\$888,120	20.9%	\$309.44	77	\$395.60	65
Stevens	\$2,228,005	\$2,759,593	23.9%	\$403.62	52	\$509.90	40
Sumner	\$7,348,305	\$7,722,734	5.1%	\$290.77	82	\$311.44	83
Thomas	\$5,916,437	\$6,513,260	10.1%	\$758.42	5	\$852.63	5
Trego	\$1,370,585	\$1,587,059	15.8%	\$434.00	45	\$520.35	38
Wabaunsee	\$1,259,268	\$1,446,506	14.9%	\$181.50	105	\$209.06	105
Wallace	\$546,279	\$594,220	8.8%	\$345.97	70	\$377.76	67
Washington	\$1,607,823	\$1,740,524	8.3%	\$263.28	89	\$289.65	89
Wichita	\$792,831	\$890,799	12.4%	\$335.95	74	\$385.79	66
Wilson	\$3,044,753	\$3,556,523	16.8%	\$306.13	78	\$361.66	72
Woodson	\$926,885	\$958,779	3.4%	\$260.87	91	\$268.42	93
Wyandotte	\$83,168,151	\$88,092,897	5.9%	\$531.47	26	\$565.60	27
Total Counties	\$1,711,408,775	\$1,801,196,408		\$625.63		\$656.25	
Miscellaneous	<u>\$6,380,263</u>	<u>\$6,013,961</u>					
Grand Total	\$1,717,789,038	\$1,807,210,370	5.2%				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2005.  
 Figures might not add from rounding.

# State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2006 state sales tax collection percentage change over Fiscal Year 2005, by county. Total statewide percent change was 5.2%.

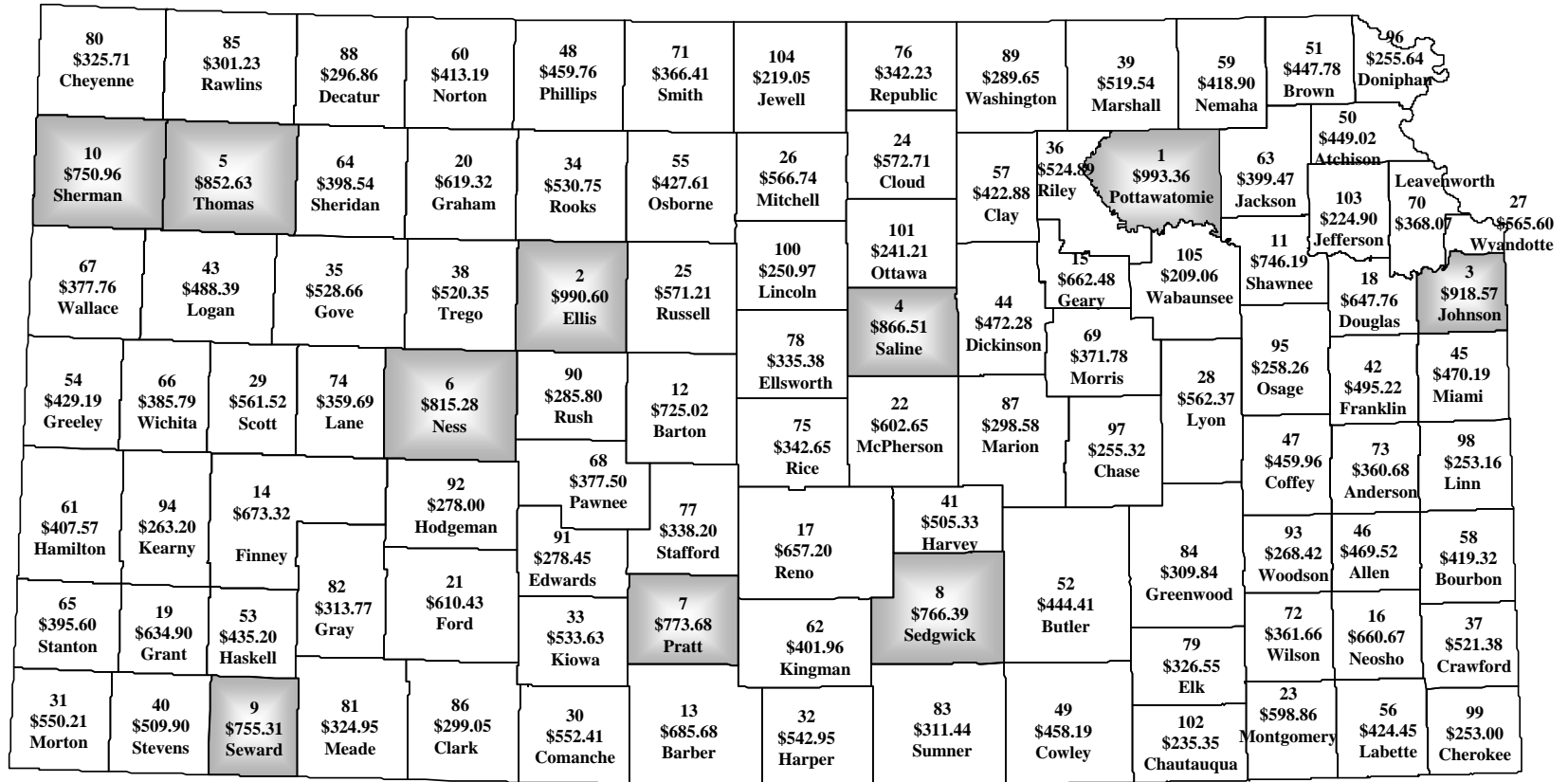


Revised historical data is available upon request.

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

This map shows the Fiscal Year 2006 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. Major metropolitan areas such as Johnson, Sedgwick, and Shawnee counties have high ratios because of their many large shopping centers and high level of tourism.

Legend:  Top 10 Counties



Revised historical data is available upon request.



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

5.3% state sales tax rate

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

<u>North American Industry Classification</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$ 941,295	\$ 1,088,688	15.7%
112 Animal Production	\$ 127,318	\$ 132,174	3.8%
114 Fishing, Hunting and Trapping	\$ 358,458	\$ 383,707	7.0%
115 Agriculture and Forestry Support Activities	\$ 285,956	\$ 338,897	18.5%
<b>2-digit Total</b>	<b>\$ 1,713,027</b>	<b>\$ 1,943,466</b>	<b>13.5%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$ 227,412	\$ 219,927	-3.3%
212 Mining (except Oil and Gas)	\$ 2,001,722	\$ 1,991,296	-0.5%
213 Support Activities for Mining	\$ 6,916,992	\$ 8,922,234	29.0%
<b>2-digit Total</b>	<b>\$ 9,146,127</b>	<b>\$ 11,133,457</b>	<b>21.7%</b>
<b>22 Utilities</b>			
221 Utilities	\$ 43,868,655	\$ 50,044,363	14.1%
<b>2-digit Total</b>	<b>\$ 43,868,655</b>	<b>\$ 50,044,363</b>	<b>14.1%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$ 5,642,771	\$ 6,239,503	10.6%
237 Heavy and Civil Engineering Construction	\$ 9,413,391	\$ 10,263,831	9.0%
238 Specialty Trade Contractors	\$ 33,810,593	\$ 38,432,893	13.7%
<b>2-digit Total</b>	<b>\$ 48,866,754</b>	<b>\$ 54,936,227</b>	<b>12.4%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$ 2,319,414	\$ 2,306,866	-0.5%
312 Beverage and Tobacco Product Mfg	\$ 1,833,295	\$ 1,869,259	2.0%
313 Textile Mills	\$ 73,426	\$ 66,299	-9.7%
314 Textile Product Mills	\$ 412,823	\$ 445,952	8.0%
315 Apparel Mfg	\$ 107,414	\$ 181,500	69.0%
316 Leather and Allied Product Mfg	\$ 22,557	\$ 25,627	13.6%
321 Wood Product Mfg	\$ 3,132,544	\$ 2,668,744	-14.8%
322 Paper Mfg	\$ 556,071	\$ 610,871	9.9%
323 Printing and Related Support Activities	\$ 6,206,938	\$ 6,130,634	-1.2%
324 Petroleum and Coal Products Mfg	\$ 1,343,439	\$ 1,131,321	-15.8%
325 Chemical Mfg	\$ 2,781,865	\$ 2,868,579	3.1%
326 Plastics and Rubber Products Mfg	\$ 991,977	\$ 1,023,044	3.1%
327 Nonmetallic Mineral Product Mfg	\$ 13,118,962	\$ 14,904,453	13.6%
331 Primary Metal Mfg	\$ 493,533	\$ 539,367	9.3%
332 Fabricated Metal Product Mfg	\$ 3,564,024	\$ 4,357,068	22.3%
333 Machinery Mfg	\$ 1,569,625	\$ 1,962,590	25.0%
334 Computer and Electronic Product Mfg	\$ 1,894,447	\$ 2,872,442	51.6%
335 Electrical Equipment & Appliance Mfg	\$ 215,200	\$ 296,757	37.9%
336 Transportation Equipment Mfg	\$ 5,038,915	\$ 2,301,061	-54.3%
337 Furniture and Related Product Mfg	\$ 2,583,128	\$ 2,848,648	10.3%
339 Miscellaneous Mfg	\$ 1,707,505	\$ 2,014,897	18.0%
<b>2-digit Total</b>	<b>\$ 49,967,103</b>	<b>\$ 51,425,979</b>	<b>2.9%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$ 71,788,515	\$ 79,721,356	11.1%
424 Merchant Wholesalers, Nondurable Goods	\$ 17,417,199	\$ 18,456,348	6.0%
425 Electronic Markets and Agents and Brokers	\$ 7,042,285	\$ 7,957,876	13.0%
<b>2-digit Total</b>	<b>\$ 96,247,999</b>	<b>\$ 106,135,581</b>	<b>10.3%</b>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$ 238,531,183	\$ 233,507,920	-2.1%
442 Furniture and Home Furnishings Stores	\$ 43,089,283	\$ 46,828,882	8.7%
443 Electronics and Appliance Stores	\$ 34,205,514	\$ 33,191,468	-3.0%

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

5.3% state sales tax rate

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

<u>North American Industry Classification</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>Percent Change</u>
444 Building Material and Garden Supply Stores	\$ 104,768,598	\$ 115,292,530	10.0%
445 Food and Beverage Stores	\$ 135,554,350	\$ 149,630,161	10.4%
446 Health and Personal Care Stores	\$ 15,901,910	\$ 17,703,580	11.3%
447 Gasoline Stations	\$ 38,707,967	\$ 41,205,703	6.5%
448 Clothing and Clothing Accessories Stores	\$ 47,210,909	\$ 49,600,745	5.1%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 35,200,648	\$ 35,422,366	0.6%
452 General Merchandise Stores	\$ 277,687,204	\$ 279,353,231	0.6%
453 Miscellaneous Store Retailers	\$ 42,899,507	\$ 45,155,446	5.3%
454 Nonstore Retailers	\$ 10,680,470	\$ 14,740,553	38.0%
<b>2-digit Total</b>	<b>\$ 1,024,437,542</b>	<b>\$ 1,061,632,584</b>	<b>3.6%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$ 136,847	\$ 165,066	20.6%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,214,116	\$ 1,500,298	23.6%
485 Transit and Ground Passenger Transportation	Confidential	Confidential	n/a
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$ 1,503,267	\$ 1,270,753	-15.5%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 42,522	\$ 64,846	52.5%
493 Warehousing and Storage	\$ 922,467	\$ 574,507	-37.7%
<b>2-digit Total</b>	<b>\$ 3,912,695</b>	<b>\$ 3,590,460</b>	<b>-8.2%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$ 5,846,222	\$ 6,651,129	13.8%
512 Motion Picture & Sound Recording Industries	\$ 5,610,201	\$ 5,569,273	-0.7%
515 Broadcasting (except Internet)	\$ 9,993,848	\$ 10,738,258	7.4%
517 Telecommunications	\$ 110,116,867	\$ 109,973,607	-0.1%
518 ISPs, Search Portals, and Data Processing	\$ 1,014,575	\$ 922,643	-9.1%
519 Other Information Services	\$ 72,874	\$ 100,683	38.2%
<b>2-digit Total</b>	<b>\$ 132,654,587</b>	<b>\$ 133,955,594</b>	<b>1.0%</b>
<b>52 Finance and Insurance</b>			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,065,613	\$ 2,542,952	23.1%
523 Securities and Commodity Contract Brokerage	\$ 337,275	\$ 268,760	-20.3%
524 Insurance Carriers and Related Activities	\$ 117,746	\$ 140,381	19.2%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 2,947,170</b>	<b>\$ 2,953,298</b>	<b>0.2%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$ 628,819	\$ 1,030,031	63.8%
532 Rental and Leasing Services	\$ 23,721,846	\$ 25,040,855	5.6%
<b>2-digit Total</b>	<b>\$ 24,350,666</b>	<b>\$ 26,070,886</b>	<b>7.1%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$ 13,547,844	\$ 15,584,587	15.0%
<b>2-digit Total</b>	<b>\$ 13,547,844</b>	<b>\$ 15,584,587</b>	<b>15.0%</b>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$ 1,555,282	\$ 1,031,281	-33.7%
<b>2-digit Total</b>	<b>\$ 1,555,282</b>	<b>\$ 1,031,281</b>	<b>-33.7%</b>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$ 18,209,695	\$ 20,796,522	14.2%

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

5.3% state sales tax rate

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

<u>North American Industry Classification</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>Percent Change</u>
562 Waste Management and Remediation Services	\$ 500,482	\$ 583,051	16.5%
<b>2-digit Total</b>	<b>\$ 18,710,177</b>	<b>\$ 21,379,573</b>	<b>14.3%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$ 4,564,135	\$ 4,788,414	4.9%
<b>2-digit Total</b>	<b>\$ 4,564,135</b>	<b>\$ 4,788,414</b>	<b>4.9%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$ 966,760	\$ 1,109,394	14.8%
622 Hospitals	\$ 1,165,800	\$ 1,228,326	5.4%
623 Nursing and Residential Care Facilities	\$ 100,081	\$ 107,898	7.8%
624 Social Assistance	\$ 530,947	\$ 508,986	-4.1%
<b>2-digit Total</b>	<b>\$ 2,763,589</b>	<b>\$ 2,954,604</b>	<b>6.9%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$ 3,888,544	\$ 3,922,982	0.9%
712 Museums, Historical Sites, Zoos, and Parks	\$ 475,945	\$ 468,627	-1.5%
713 Amusement, Gambling, and Recreation	\$ 14,199,753	\$ 15,024,137	5.8%
<b>2-digit Total</b>	<b>\$ 18,564,242</b>	<b>\$ 19,415,746</b>	<b>4.6%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$ 22,199,803	\$ 24,306,886	9.5%
722 Food Services and Drinking Places	\$ 137,704,780	\$ 147,935,099	7.4%
<b>2-digit Total</b>	<b>\$ 159,904,584</b>	<b>\$ 172,241,985</b>	<b>7.7%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$ 39,180,234	\$ 42,361,785	8.1%
812 Personal and Laundry Services	\$ 12,705,403	\$ 12,953,089	1.9%
813 Membership Associations and Organizations	\$ 3,353,777	\$ 3,744,955	11.7%
814 Private Households	\$ 26,751	\$ 47,568	77.8%
<b>2-digit Total</b>	<b>\$ 55,266,165</b>	<b>\$ 59,107,398</b>	<b>7.0%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$ 2,105,963	\$ 3,816,990	81.2%
922 Justice, Public Order, and Safety Activities	\$ 171,634	\$ 183,041	6.6%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$ 39,704	\$ 45,250	14.0%
926 Administration of Economic Programs	\$ 568,717	\$ 1,298,101	128.3%
928 National Security and International Affairs	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 2,886,899</b>	<b>\$ 5,343,395</b>	<b>85.1%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$ 1,913,796	\$ 1,541,352	-19.5%
<b>2-digit Total</b>	<b>\$ 1,913,796</b>	<b>\$ 1,541,352</b>	<b>-19.5%</b>
<b>Grand Total</b>	<b>\$ 1,717,789,038</b>	<b>\$ 1,807,210,370</b>	<b>5.2%</b>

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2005 and FY 2006

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change	Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change
Allen County	1.00%	Oct-94	\$1,274,040.25	\$1,349,163.36	5.9%	\$178,811.50	\$176,389.03	-1.4%
Anderson County	1.00%	Jan-83	\$638,082.62	\$648,087.32	1.6%	\$69,591.61	\$67,130.79	-3.5%
Atchison County	1.00%	Oct-04	\$1,926,745.54	\$1,605,028.52	n/a	\$312,891.12	\$264,718.92	n/a
Barber County	1.00%	Feb-83	\$576,194.54	\$702,669.23	21.9%	\$88,081.73	\$137,089.20	55.6%
Barton County	1.25%	Apr-03	\$4,680,592.56	\$5,093,868.26	8.8%	\$383,165.23	\$425,948.64	11.2%
Bourbon County	1.00%	Jul-01	\$1,332,108.24	\$1,358,812.70	2.0%	\$196,840.83	\$207,604.55	5.5%
Brown County	1.00%	Nov-82	\$879,779.71	\$969,861.54	10.2%	\$179,442.55	\$212,358.02	18.3%
Chase County	1.00%	Apr-05	\$15,337.59	\$176,425.53	n/a	\$10,096.77	\$76,457.79	n/a
Chautauqua County	1.00%	Feb-83	\$219,855.36	\$230,686.90	4.9%	\$53,441.96	\$57,180.49	7.0%
Cherokee County	1.50%	Jan-03	\$1,862,589.53	\$1,876,728.82	0.8%	\$625,201.73	\$639,602.24	2.3%
Cheyenne County	2.00%	Jul-96	\$421,680.01	\$441,594.03	4.7%	\$102,369.81	\$99,135.48	-3.2%
Clay County	1.00%	Jan-01	\$760,128.03	\$787,647.25	3.6%	\$89,424.73	\$83,220.32	-6.9%
Cloud County	1.00%	Jan-01	\$1,176,170.96	\$1,157,546.05	-1.6%	\$105,287.32	\$127,622.58	21.2%
Cowley County	0.50%	Oct-05	\$0.00	\$967,181.59	n/a	\$0.00	\$112,067.78	n/a
Crawford County	1.00%	Jul-01	\$4,005,064.55	\$4,132,467.21	3.2%	\$619,015.23	\$632,605.01	2.2%
Decatur County	1.00%	Nov-84	\$206,318.33	\$214,544.32	4.0%	\$46,575.78	\$60,643.52	30.2%
Dickinson County	1.00%	Jul-97	\$1,866,857.04	\$1,887,220.13	1.1%	\$222,129.89	\$272,409.96	22.6%
Doniphan County	1.00%	Oct-94	\$440,962.69	\$443,138.54	0.5%	\$169,678.45	\$180,649.75	6.5%
Douglas County	1.00%	Jan-95	\$12,875,489.89	\$13,508,529.67	4.9%	\$1,216,984.45	\$1,204,637.39	-1.0%
Edwards County	1.00%	Nov-83	\$212,193.04	\$211,857.57	-0.2%	\$55,114.17	\$46,040.42	-16.5%
Elk County	1.00%	Nov-82	\$184,472.78	\$223,681.60	21.3%	\$25,897.65	\$24,358.24	-5.9%
Ellsworth County	1.00%	Apr-05	\$248,415.11	\$475,278.94	n/a	\$35,681.57	\$73,869.76	n/a
Finney County	1.00%	Apr-05	\$3,889,880.22	\$5,240,546.30	n/a	\$401,287.81	\$537,359.57	n/a
Ford County	1.00%	Oct-97	\$4,081,345.47	\$4,148,931.82	1.7%	\$404,605.53	\$441,745.71	9.2%
Franklin County	1.50%	Jan-93	\$3,870,287.93	\$3,995,863.34	3.2%	\$478,035.84	\$470,593.52	-1.6%
Geary County	1.00%	Jul-03	\$2,925,782.62	\$3,211,365.08	9.8%	\$316,198.93	\$293,622.52	-7.1%
Gove County	1.75%	Jan-06	\$297,848.51	\$386,197.16	n/a	\$34,017.32	\$48,582.32	n/a
Graham County	0.25%	Oct-03	\$72,805.55	\$87,846.57	20.7%	\$7,453.36	\$6,459.04	-13.3%
Gray County	1.00%	Feb-83	\$418,675.58	\$435,463.74	4.0%	\$63,247.77	\$87,125.10	37.8%
Greeley County	1.00%	Nov-82	\$119,425.23	\$128,492.84	7.6%	\$25,751.22	\$22,024.84	-14.5%
Greenwood County	1.00%	Jul-95	\$469,544.05	\$498,637.21	6.2%	\$54,260.71	\$54,298.63	0.1%
Hamilton County	0.50%	Jan-93	\$103,611.52	\$121,582.18	17.3%	\$23,099.38	\$26,060.01	12.8%
Harvey County	1.00%	Jul-86	\$3,403,621.74	\$3,489,302.69	2.5%	\$241,018.55	\$306,595.10	27.2%
Haskell County	0.50%	Jan-83	\$168,347.33	\$201,489.37	19.7%	\$45,980.15	\$49,390.87	7.4%
Jackson County	1.40%	Apr-05	\$1,203,177.41	\$1,619,374.25	n/a	\$96,774.99	\$107,900.35	n/a
Jefferson County	1.00%	Oct-98	\$928,168.86	\$987,085.60	6.3%	\$154,875.27	\$174,122.67	12.4%
Jewell County	1.00%	Feb-83	\$187,905.69	\$180,976.69	-3.7%	\$46,378.07	\$42,448.14	-8.5%
Johnson County	1.10%	Jan-03	\$97,948,263.72	\$101,946,581.83	4.1%	\$26,742,952.91	\$27,961,745.79	4.6%
Kiowa County	1.00%	Nov-82	\$302,674.00	\$335,960.42	11.0%	\$151,405.66	\$59,066.26	-61.0%
Labette County	1.25%	Oct-01	\$2,298,618.34	\$2,457,192.29	6.9%	\$355,202.50	\$466,495.88	31.3%
Leavenworth County	1.00%	Jan-97	\$5,363,048.26	\$5,532,453.02	3.2%	\$838,623.97	\$876,456.77	4.5%
Lincoln County	1.00%	Feb-83	\$195,431.14	\$196,167.88	0.4%	\$20,372.81	\$20,238.31	-0.7%
Logan County	1.00%	Nov-82	\$278,246.20	\$286,712.77	3.0%	\$206,466.75	\$26,149.86	-87.3%
Lyon County	0.50%	Jul-99	\$1,964,729.15	\$2,037,451.72	3.7%	\$201,144.19	\$176,329.51	-12.3%
Marion County	1.00%	Jul-87	\$860,247.29	\$867,985.14	0.9%	\$103,684.18	\$129,163.04	24.6%
Mcpherson County	1.00%	Jul-82	\$3,429,956.23	\$3,566,761.29	4.0%	\$607,632.18	\$657,945.82	8.3%
Meade County	1.00%	Nov-84	\$318,946.69	\$363,726.74	14.0%	\$59,920.36	\$75,292.29	25.7%
Miami County	1.25%	Jan-01	\$3,511,396.27	\$3,736,831.36	6.4%	\$605,526.17	\$596,537.96	-1.5%
Mitchell County	1.00%	Nov-82	\$781,415.55	\$764,347.49	-2.2%	\$65,459.95	\$66,686.20	1.9%
Montgomery County	0.00%	Oct-02	\$0.00	\$8,319.04	n/a	\$1,806.21	\$594.07	n/a
Morris County	1.00%	Nov-82	\$471,485.83	\$484,603.11	2.8%	\$58,425.35	\$61,462.90	5.2%
Nemaha County	1.00%	Nov-82	\$902,422.42	\$974,483.88	8.0%	\$132,911.19	\$121,539.25	-8.6%
Neosho County	1.00%	Oct-00	\$2,078,626.30	\$2,198,976.73	5.8%	\$221,756.67	\$420,861.41	89.8%
Norton County	0.75%	Sep-03	\$351,534.23	\$364,502.10	3.7%	\$116,467.19	\$124,599.12	7.0%
Osage County	1.00%	Nov-82	\$953,292.56	\$982,823.01	3.1%	\$121,467.18	\$125,998.83	3.7%
Osborne County	1.50%	Oct-05	\$177,745.40	\$401,503.70	n/a	\$15,931.45	\$39,594.75	n/a
Ottawa County	1.00%	Jun-01	\$317,887.62	\$333,102.25	4.8%	\$36,485.64	\$42,303.43	15.9%
Pawnee County	1.00%	Jul-83	\$524,523.42	\$540,308.94	3.0%	\$38,153.90	\$46,687.50	22.4%
Phillips County	5.00%	Jan-06	\$0.00	\$87,152.01	n/a	\$0.00	\$20,434.85	n/a
Pottawatomie County	1.00%	Apr-05	\$268,111.54	\$3,713,360.31	n/a	\$20,036.00	\$303,485.54	n/a
Pratt County	1.00%	Jul-82	\$1,400,401.15	\$1,496,379.21	6.9%	\$122,990.18	\$129,563.05	5.3%
Rawlins County	1.00%	Feb-83	\$176,673.93	\$184,894.00	4.7%	\$52,607.73	\$61,571.09	17.0%
Reno County	1.00%	Jul-86	\$8,274,576.90	\$8,408,707.45	1.6%	\$769,724.32	\$806,718.92	4.8%
Republic County	2.00%	Jul-03	\$849,753.27	\$812,551.48	-4.4%	\$133,038.42	\$136,814.69	2.8%
Rice County	1.00%	Nov-82	\$759,556.38	\$790,745.19	4.1%	\$110,950.53	\$102,844.24	-7.3%

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2005 and FY 2006

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change	Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change
Riley County	1.00%	Jan-99	\$6,194,528.48	\$6,554,947.59	5.8%	\$597,406.81	\$567,603.93	-5.0%
Rooks County	0.00%	Oct-00	\$555.07	\$736.26	32.6%	\$0.00	\$0.00	n/a
Russell County	1.50%	Jan-00	\$1,090,209.59	\$1,455,577.82	33.5%	\$134,134.50	\$182,889.16	36.3%
Saline County	1.00%	Jun-95	\$8,899,106.83	\$9,277,497.62	4.3%	\$763,833.69	\$727,646.08	-4.7%
Scott County	1.00%	May-82	\$547,881.00	\$581,499.80	6.1%	\$59,308.36	\$61,778.18	4.2%
Sedgwick County	2.00%	Jul-05	\$69,505,750.78	\$130,494,266.14	n/a	\$7,323,715.00	\$13,398,434.26	n/a
Seward County	1.25%	Jan-04	\$4,071,661.90	\$4,381,600.84	7.6%	\$566,803.73	\$623,715.64	10.0%
Shawnee County	1.15%	Jan-05	\$29,779,834.75	\$29,582,373.54	n/a	\$3,109,246.08	\$3,582,028.82	n/a
Sheridan County	1.00%	Jan-99	\$216,282.28	\$221,336.24	2.3%	\$28,048.81	\$35,826.63	27.7%
Sherman County	1.25%	Apr-02	\$1,146,628.37	\$1,194,029.13	4.1%	\$336,111.42	\$122,554.19	-63.5%
Stafford County	1.00%	Nov-84	\$341,728.10	\$332,890.30	-2.6%	\$43,205.98	\$49,224.16	13.9%
Stanton County	1.00%	Nov-84	\$156,498.05	\$201,439.45	28.7%	\$42,267.43	\$48,510.83	14.8%
Sumner County	1.00%	Oct-04	\$931,159.49	\$1,695,652.87	n/a	\$126,216.05	\$249,777.40	n/a
Thomas County	1.00%	Nov-82	\$1,291,477.71	\$1,291,188.23	6.8%	\$111,797.27	\$138,896.39	24.2%
Trego County	0.50%	Apr-05	\$12,405.50	\$174,903.25	n/a	\$1,374.97	\$21,523.68	n/a
Wabaunsee County	1.25%	Jan-01	\$380,742.78	\$429,159.31	12.7%	\$79,362.46	\$83,468.28	5.2%
Washington County	1.00%	Feb-83	\$381,265.59	\$396,544.33	4.0%	\$78,870.74	\$69,722.17	-11.6%
Wichita County	2.00%	Jan-96	\$336,629.18	\$427,707.30	27.1%	\$110,267.06	\$94,139.90	-14.6%
Wilson County	1.00%	Oct-00	\$680,816.96	\$760,314.40	11.7%	\$135,856.17	\$166,246.56	22.4%
Woodson County	1.00%	Oct-05	\$0.00	\$125,644.57	n/a	\$0.00	\$14,446.67	n/a
Wyandotte County	1.00%	Jan-84	\$17,757,098.83	\$19,394,543.29	9.2%	\$3,329,453.64	\$3,340,013.84	0.3%
Abilene	0.01%	Jan-06	\$847,126.10	\$767,073.17	n/a	\$72,871.36	\$100,094.93	n/a
Almena	0.50%	Apr-03	\$9,488.50	\$10,178.47	7.3%	\$2,623.31	\$3,213.64	22.5%
Altamont	1.00%	Jul-99	\$50,366.75	\$54,584.06	8.4%	\$13,715.34	\$18,197.69	32.7%
Americus	0.50%	Apr-87	\$14,125.46	\$13,532.23	-4.2%	\$1,343.50	\$1,893.48	40.9%
Andover	1.75%	Jan-06	\$957,753.91	\$1,289,383.41	n/a	\$98,093.67	\$146,851.03	n/a
Anthony	1.50%	Jan-01	\$373,135.24	\$409,671.03	9.8%	\$38,020.26	\$32,133.51	-15.5%
Argonia	1.00%	Jan-91	\$27,914.14	\$27,230.24	-2.5%	\$4,706.60	\$4,326.19	-8.1%
Arkansas City	1.00%	Apr-85	\$1,316,588.42	\$1,382,049.81	5.0%	\$171,810.94	\$195,910.11	14.0%
Arma	0.50%	Nov-82	\$36,946.21	\$35,293.60	-4.5%	\$7,378.93	\$7,419.83	0.6%
Atchison	1.00%	Aug-83	\$1,348,435.90	\$1,381,349.39	2.4%	\$165,462.11	\$192,938.62	16.6%
Auburn	1.00%	Jul-84	\$93,629.01	\$93,298.93	-0.4%	\$7,494.86	\$7,746.91	3.4%
Augusta	0.50%	Oct-91	\$425,192.77	\$444,785.92	4.6%	\$42,939.97	\$45,334.96	5.6%
Baldwin City	1.00%	Jul-91	\$306,241.67	\$333,060.19	8.8%	\$36,422.48	\$34,446.54	-5.4%
Basehor	1.00%	Oct-95	\$201,973.84	\$213,132.88	5.5%	\$69,197.67	\$76,079.39	9.9%
Baxter Springs	1.00%	Jul-85	\$329,334.67	\$345,323.78	4.9%	\$90,142.08	\$80,527.67	-10.7%
Belle Plaine	1.00%	Oct-89	\$107,146.94	\$83,693.43	-21.9%	\$13,617.61	\$13,481.36	-1.0%
Beloit	0.50%	Jul-01	\$299,021.53	\$291,987.60	-2.4%	\$20,630.39	\$20,861.72	1.1%
Benton	1.00%	Oct-99	\$41,017.81	\$44,412.47	8.3%	\$7,422.93	\$10,781.03	45.2%
Blue Rapids	1.00%	Jan-05	\$23,317.42	\$75,154.43	n/a	\$1,747.05	\$8,515.86	n/a
Bonner Springs	1.50%	Apr-05	\$2,163,093.09	\$2,724,094.19	n/a	\$215,078.33	\$243,833.40	n/a
Bronson	1.00%	Jan-97	\$13,285.83	\$13,568.91	2.1%	\$1,685.75	\$1,014.21	-39.8%
Burden	1.00%	Jan-96	\$26,313.95	\$29,249.71	11.2%	\$2,960.16	\$5,682.57	92.0%
Burlington	1.00%	Jan-05	\$107,363.02	\$344,466.09	n/a	\$13,081.52	\$48,705.57	n/a
Caldwell	1.00%	Nov-82	\$86,779.07	\$86,765.47	0.0%	\$32,947.80	\$19,055.43	-42.2%
Caney	2.75%	Apr-03	\$384,761.74	\$412,746.56	7.3%	\$68,012.93	\$74,178.06	9.1%
Carbondale	1.00%	Apr-05	\$3,113.70	\$73,469.83	n/a	\$380.53	\$7,066.83	n/a
Cedar Vale	1.00%	Oct-97	\$31,124.11	\$33,616.69	8.0%	\$11,020.38	\$11,150.09	1.2%
Chanute	1.00%	Nov-87	\$1,648,348.62	\$1,724,133.28	4.6%	\$118,077.55	\$311,281.97	163.6%
Cherryvale	1.75%	Jul-01	\$289,425.16	\$295,378.46	2.1%	\$28,205.34	\$38,628.12	37.0%
Chetopa	1.50%	Jan-02	\$112,176.94	\$103,765.11	-7.5%	\$19,156.52	\$16,069.23	-16.1%
Claffin	0.50%	Oct-05	\$0.00	\$13,299.58	n/a	\$12,546.18	\$1,241.65	n/a
Clay Center	1.00%	Nov-84	\$593,018.59	\$622,669.28	5.0%	\$32,324.74	\$45,286.19	40.1%
Coffeyville	2.50%	Oct-02	\$3,396,485.46	\$3,639,961.30	7.2%	\$405,544.74	\$482,299.07	18.9%
Colby	0.25%	Apr-05	\$17,965.48	\$274,787.60	n/a	\$1,067.86	\$23,317.87	n/a
Coldwater	1.00%	Jul-98	\$96,698.43	\$104,145.38	7.7%	\$5,629.33	\$15,052.84	167.4%
Collyer	1.00%	Jan-01	\$4,266.44	\$5,806.46	36.1%	\$685.67	\$928.83	35.5%
Columbus	1.00%	Jul-97	\$445,100.20	\$396,854.49	-10.8%	\$94,301.02	\$71,252.88	-24.4%
Concordia	1.00%	Feb-83	\$928,183.81	\$940,990.03	1.4%	\$56,903.08	\$60,382.78	6.1%
Conway Springs	1.00%	Oct-89	\$59,802.77	\$64,386.14	7.7%	\$10,620.95	\$12,721.30	19.8%
Cottonwood Falls	1.00%	Jan-91	\$56,831.94	\$56,625.48	-0.4%	\$4,573.27	\$6,293.40	37.6%
Council Grove	1.00%	Oct-03	\$326,950.52	\$320,871.32	-1.9%	\$27,466.21	\$24,504.16	-10.8%
Dearing	1.00%	Apr-03	\$13,097.43	\$17,165.33	31.1%	\$2,010.74	\$3,587.30	78.4%
Deerfield	1.00%	Oct-94	\$19,286.40	\$22,228.86	15.3%	\$3,351.47	\$2,501.36	-25.4%
Delphos	1.00%	Nov-84	\$16,038.36	\$22,974.06	43.2%	\$3,212.30	\$2,866.54	-10.8%

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2005 and FY 2006

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change	Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change
Derby	0.50%	Apr-03	\$1,290,646.30	\$1,422,356.79	10.2%	\$151,000.57	\$124,367.82	-17.6%
DeSoto	1.75%	Jul-02	\$566,222.64	\$602,690.22	6.4%	\$221,291.38	\$221,300.56	0.0%
Dighton	1.00%	Jul-83	\$96,743.51	\$95,134.16	-1.7%	\$12,134.34	\$19,409.20	60.0%
Dodge City	1.00%	Oct-97	\$3,723,483.46	\$3,772,797.20	1.3%	\$322,605.41	\$350,415.37	8.6%
Douglass	1.00%	Jan-95	\$86,921.98	\$85,959.86	-1.1%	\$13,107.99	\$15,001.76	14.4%
Easton	1.00%	Jul-85	\$15,484.75	\$17,835.47	15.2%	\$6,884.37	\$6,624.65	-3.8%
Edgerton	1.00%	Jul-85	\$58,726.56	\$52,284.81	-11.0%	\$14,370.20	\$17,734.25	23.4%
Edna	1.00%	Jan-89	\$24,032.18	\$27,342.30	13.8%	\$3,463.33	\$3,760.35	8.6%
Edwardsville	1.00%	Jan-86	\$195,524.75	\$211,137.54	8.0%	\$97,590.90	\$96,930.52	-0.7%
Effingham	1.00%	Nov-83	\$26,591.31	\$27,628.01	3.9%	\$5,162.76	\$4,098.89	-20.6%
El Dorado	1.00%	Oct-89	\$1,851,690.91	\$1,986,430.46	7.3%	\$162,930.57	\$173,445.93	6.5%
Elkhart	1.00%	Jan-95	\$196,046.18	\$209,559.64	6.9%	\$45,318.35	\$64,046.57	41.3%
Ellis	1.00%	Nov-83	\$118,530.14	\$134,103.58	13.1%	\$16,912.10	\$19,312.93	14.2%
Ellsworth	1.25%	Jul-00	\$325,714.59	\$330,644.85	1.5%	\$27,831.50	\$39,440.54	41.7%
Elwood	1.00%	Nov-84	\$132,131.37	\$131,056.31	-0.8%	\$45,562.79	\$47,117.59	3.4%
Emporia	1.00%	Jan-95	\$3,638,321.33	\$3,765,617.70	3.5%	\$316,026.19	\$276,333.84	-12.6%
Erie	1.00%	Jan-88	\$90,408.57	\$96,072.08	6.3%	\$17,745.64	\$20,215.51	13.9%
Eudora	0.50%	Nov-82	\$132,474.30	\$134,665.78	1.7%	\$23,524.57	\$23,030.37	-2.1%
Eureka	0.00%	Jul-95	\$0.00	\$146,764.00	n/a	\$0.00	\$12,088.90	n/a
Fairway	1.00%	Jul-86	\$306,245.89	\$297,384.19	-2.9%	\$88,909.63	\$91,118.69	2.5%
Florence	1.00%	Apr-05	\$2,979.05	\$39,468.45	n/a	\$273.43	\$3,573.62	n/a
Fontana	0.50%	Jul-97	\$2,751.13	\$3,561.64	29.5%	\$840.36	\$1,046.06	24.5%
Fort Scott	1.00%	Jan-84	\$1,104,808.22	\$1,122,179.55	1.6%	\$118,912.48	\$116,993.31	-1.6%
Frankfort	1.00%	Apr-03	\$77,076.60	\$84,293.06	9.4%	\$8,009.29	\$8,094.14	1.1%
Fredonia	1.50%	Oct-06	\$277,665.11	\$321,360.60	n/a	\$34,708.20	\$36,154.02	n/a
Frontenac	1.00%	Jan-95	\$339,701.98	\$300,451.78	-11.6%	\$69,162.82	\$57,721.22	-16.5%
Galena	1.00%	Jul-84	\$129,419.41	\$130,328.03	0.7%	\$64,696.16	\$76,008.99	17.5%
Garden City	1.00%	Jul-94	\$4,163,118.51	\$4,213,133.79	1.2%	\$269,068.64	\$256,707.51	-4.6%
Gardner	1.50%	Jan-06	\$1,114,970.44	\$1,426,329.19	n/a	\$442,426.07	\$469,881.98	n/a
Garnett	0.50%	Jan-99	\$230,823.44	\$233,533.24	1.2%	\$12,879.46	\$14,371.07	11.6%
Gas	1.00%	Jan-91	\$0.00	\$40,809.63	n/a	\$2,320.89	\$1,803.97	-22.3%
Geneseo	0.50%	Oct-05	\$0.00	\$2,952.72	n/a	\$0.00	\$455.48	n/a
Girard	1.00%	Jan-01	\$313,122.00	\$270,414.71	-13.6%	\$58,350.90	\$60,373.84	3.5%
Glade	1.00%	Jan-01	\$14,889.17	\$15,427.01	3.6%	\$693.85	\$698.78	0.7%
Glasco	1.00%	Jul-83	\$21,508.24	\$21,894.12	1.8%	\$2,869.09	\$2,291.92	-20.1%
Grandview Plaza	1.00%	Apr-99	\$43,551.98	\$42,570.06	-2.3%	\$4,138.67	\$3,756.25	-9.2%
Great Bend	0.50%	Apr-00	\$1,407,869.23	\$1,519,782.66	7.9%	\$102,116.44	\$109,034.70	6.8%
Grinnell	0.25%	Jan-03	\$6,302.55	\$6,397.19	1.5%	\$529.03	\$610.68	15.4%
Hardtner	0.00%	Jan-02	\$3.70	\$0.00	-100.0%	\$0.00	\$0.00	n/a
Harper	1.00%	Jan-01	\$238,498.23	\$253,405.68	6.3%	\$17,521.86	\$21,227.57	21.1%
Hays	1.75%	Jan-05	\$5,070,344.71	\$7,672,447.16	n/a	\$388,531.79	\$573,857.74	n/a
Herington	1.50%	Apr-06	\$191,102.54	\$218,676.67	n/a	\$25,253.23	\$21,494.55	n/a
Hiawatha	1.00%	Apr-05	\$256,597.27	\$517,217.06	n/a	\$29,515.24	\$85,322.46	n/a
Hill City	1.00%	Jul-85	\$197,321.06	\$219,353.33	11.2%	\$14,314.72	\$10,628.26	-25.8%
Hillsboro	0.50%	May-85	\$172,905.72	\$273,738.29	58.3%	\$6,583.14	\$15,854.03	140.8%
Hoisington	0.50%	Oct-05	\$0.00	\$52,638.68	n/a	\$4,083.98	\$3,049.06	n/a
Holton	0.25%	Jan-95	\$209,201.67	\$200,508.54	-4.2%	\$6,636.67	\$8,824.71	33.0%
Horton	1.00%	Jul-87	\$124,796.22	\$120,466.10	-3.5%	\$18,049.77	\$19,271.72	6.8%
Hugoton	1.00%	Jan-94	\$330,832.92	\$359,975.34	8.8%	\$55,655.49	\$66,809.63	20.0%
Humboldt	1.00%	Oct-03	\$102,594.57	\$101,514.65	-1.1%	\$24,578.21	\$19,981.16	-18.7%
Hutchinson	0.75%	Apr-94	\$5,165,463.04	\$5,194,803.50	0.6%	\$426,745.78	\$417,474.78	-2.2%
Independence	2.25%	Oct-02	\$3,785,139.80	\$4,054,686.53	7.1%	\$305,444.98	\$321,999.95	5.4%
Iola	1.00%	Jan-90	\$860,885.03	\$945,106.08	9.8%	\$70,996.01	\$75,335.79	6.1%
Junction City	1.00%	Nov-82	\$2,603,140.45	\$2,834,012.05	8.9%	\$185,038.14	\$175,322.80	-5.3%
Kanopolis	1.00%	Jul-85	\$20,799.54	\$20,584.07	-1.0%	\$2,576.81	\$2,983.03	15.8%
Kansas City	1.25%	Oct-04	\$17,995,176.68	\$21,170,985.55	n/a	\$3,391,199.55	\$3,766,489.67	n/a
Kincaid	1.00%	Jul-99	\$4,996.78	\$4,758.22	-4.8%	\$1,261.23	\$1,512.39	19.9%
Kingman	1.00%	Jan-05	\$109,866.85	\$364,723.42	n/a	\$7,096.49	\$36,560.98	n/a
Kiowa	1.00%	Jan-01	\$93,699.86	\$105,304.74	12.4%	\$12,454.97	\$8,452.12	-32.1%
LaCrosse	1.00%	Jan-96	\$99,569.70	\$111,234.30	11.7%	\$7,030.57	\$7,517.52	6.9%
LaCygne	1.00%	Oct-88	\$105,927.33	\$89,860.06	-15.2%	\$28,260.96	\$43,402.81	53.6%
Lakin	1.00%	Jul-83	\$135,448.32	\$142,125.48	4.9%	\$25,362.50	\$26,253.02	3.5%
Lansing	1.00%	Jan-89	\$691,701.40	\$676,403.81	-2.2%	\$100,752.84	\$97,798.17	-2.9%
Larned	0.50%	Apr-05	\$14,917.17	\$212,010.18	n/a	\$488.19	\$12,177.37	n/a
Lawrence	1.00%	Oct-90	\$11,583,544.33	\$12,195,663.76	5.3%	\$988,808.99	\$979,133.15	-1.0%

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Leavenworth	1.00%	Mar-85	\$3,428,281.48	\$3,507,460.78	2.3%	\$336,593.62	\$372,687.38	10.7%
Leawood	1.13%	Jul-00	\$5,373,998.01	\$5,714,666.56	6.3%	\$1,410,787.43	\$1,284,655.77	-8.9%
Lenexa	1.13%	Oct-00	\$9,725,600.77	\$10,162,138.75	4.5%	\$5,655,026.80	\$5,275,256.19	-6.7%
Liberal	1.00%	Oct-94	\$3,034,285.05	\$3,218,788.84	6.1%	\$352,349.77	\$355,399.97	0.9%
Lindsborg	1.00%	Jul-00	\$228,642.28	\$236,986.67	3.6%	\$29,279.14	\$25,458.53	-13.0%
Linwood	1.00%	Apr-03	\$19,580.51	\$26,351.58	34.6%	\$7,725.32	\$10,207.29	32.1%
Longford	1.00%	Jan-89	\$4,895.81	\$5,320.50	8.7%	\$978.20	\$1,230.87	25.8%
Louisburg	1.00%	Jan-97	\$618,979.78	\$632,772.84	2.2%	\$110,732.59	\$88,566.40	-20.0%
Lyndon	1.00%	Jan-99	\$97,343.81	\$96,416.09	-1.0%	\$8,523.28	\$6,845.24	-19.7%
Lyons	0.50%	Oct-01	\$170,426.36	\$179,651.74	5.4%	\$14,630.70	\$15,015.13	2.6%
Manhattan	1.00%	Jan-99	\$7,458,712.28	\$9,064,084.05	21.5%	\$614,519.72	\$668,173.32	8.7%
Mankato	0.50%	Oct-05	\$0.00	\$32,586.50	n/a	\$0.00	\$4,029.24	n/a
Maple Hill	0.75%	Jan-03	\$22,389.12	\$21,133.85	-5.6%	\$3,461.95	\$4,725.33	36.5%
Marion	0.75%	Jul-01	\$122,984.71	\$125,073.16	1.7%	\$13,556.46	\$14,198.12	4.7%
Marysville	1.00%	Oct-99	\$616,562.30	\$712,318.13	15.5%	\$84,975.30	\$66,804.60	-21.4%
Mayfield	0.50%	Nov-82	\$3,526.30	\$3,878.52	10.0%	\$245.89	\$346.92	41.1%
McPherson	0.50%	Oct-02	\$1,029,544.93	\$1,060,796.52	3.0%	\$106,205.86	\$100,725.99	-5.2%
Medicine Lodge	0.50%	Jul-91	\$150,491.23	\$158,671.95	5.4%	\$13,979.22	\$21,480.09	53.7%
Merriam	1.25%	Jan-01	\$5,732,891.45	\$5,799,801.55	1.2%	\$787,465.93	\$818,101.67	3.9%
Miltonvale	1.00%	Jul-87	\$36,256.76	\$43,245.77	19.3%	\$4,970.30	\$21,075.25	324.0%
Minneapolis	1.00%	Apr-05	\$95,236.00	\$181,241.29	n/a	\$6,181.91	\$13,669.75	n/a
Minneola	1.00%	Jul-99	\$33,233.91	\$39,327.86	18.3%	\$5,574.28	\$4,932.33	-11.5%
Mission	1.25%	Oct-02	\$2,942,997.02	\$2,793,215.54	-5.1%	\$584,730.54	\$614,467.37	5.1%
Mission Hills	1.00%	Jan-05	\$115,109.65	\$418,673.27	n/a	\$29,709.93	\$127,932.08	n/a
Moran	0.50%	Jul-84	\$18,157.99	\$17,948.82	-1.2%	\$3,212.43	\$3,046.51	-5.2%
Morland	1.00%	Oct-96	\$11,618.33	\$11,422.30	-1.7%	\$562.27	\$1,492.83	165.5%
Moscow	1.00%	Oct-03	\$17,443.71	\$18,290.96	4.9%	\$12,862.58	\$11,696.76	-9.1%
Mound City	1.00%	Jul-93	\$95,943.12	\$99,547.44	3.8%	\$10,457.67	\$10,728.01	2.6%
Neodesha	2.00%	Oct-92	\$401,860.76	\$432,567.93	7.6%	\$82,144.91	\$75,077.21	-8.6%
Ness City	1.00%	Oct-02	\$165,222.84	\$177,161.02	7.2%	\$15,831.82	\$13,040.11	-17.6%
Norton	0.50%	Apr-93	\$180,765.56	\$187,688.80	3.8%	\$17,024.74	\$20,180.14	18.5%
Ogden	1.00%	Nov-82	\$53,345.61	\$59,797.04	12.1%	\$9,476.63	\$8,008.16	-15.5%
Olathe	1.13%	Apr-00	\$20,681,059.61	\$22,052,009.08	6.6%	\$2,500,962.16	\$2,720,003.20	8.8%
Olpe	0.50%	Apr-05	\$1,016.47	\$14,784.20	n/a	\$83.75	\$2,284.34	n/a
Onaga	1.00%	Nov-82	\$50,958.68	\$66,246.09	30.0%	\$19,375.19	\$8,810.67	-54.5%
Osage City	1.00%	Oct-03	\$339,568.64	\$341,138.58	0.5%	\$25,511.54	\$21,016.64	-17.6%
Osawatomie	0.50%	Jul-81	\$123,544.74	\$118,614.01	-4.0%	\$18,539.77	\$18,619.97	0.4%
Oswego	1.00%	Jul-95	\$124,827.00	\$135,962.80	8.9%	\$18,041.05	\$20,083.01	11.3%
Ottawa	0.60%	Jul-01	\$1,195,343.95	\$1,224,959.05	2.5%	\$105,703.49	\$107,439.98	1.6%
Overbrook	1.00%	Jan-99	\$83,814.04	\$85,966.19	2.6%	\$9,062.04	\$5,891.92	-35.0%
Overland Park	1.13%	Apr-99	\$38,968,018.88	\$40,267,999.25	3.3%	\$11,886,185.05	\$12,961,482.72	9.0%
Oxford	1.00%	Nov-84	\$61,233.57	\$62,367.90	1.9%	\$8,641.21	\$9,240.77	6.9%
Paola	1.00%	Oct-96	\$1,139,627.30	\$1,235,863.10	8.4%	\$102,288.84	\$109,559.10	7.1%
Parker	1.00%	Oct-03	\$20,586.08	\$21,656.95	5.2%	\$2,464.37	\$2,471.71	0.3%
Parsons	1.00%	Jan-97	\$1,331,130.67	\$1,428,314.63	7.3%	\$142,096.36	\$208,438.70	46.7%
Paxico	1.00%	Oct-96	\$10,635.36	\$10,415.75	-2.1%	\$2,011.82	\$1,443.49	-28.2%
Perry	0.50%	Jul-81	\$42,792.93	\$41,285.16	-3.5%	\$4,972.84	\$4,404.03	-11.4%
Phillipsburg	1.00%	Jul-01	\$354,524.15	\$381,247.21	7.5%	\$45,575.12	\$52,900.27	16.1%
Pittsburg	0.50%	Oct-99	\$1,385,729.57	\$1,474,632.86	6.4%	\$172,737.51	\$176,315.51	2.1%
Plainville	1.00%	Apr-97	\$219,901.81	\$255,510.64	16.2%	\$20,274.29	\$20,586.13	1.5%
Pleasanton	1.00%	Oct-95	\$135,394.86	\$138,975.18	2.6%	\$11,001.36	\$12,399.77	12.7%
Pomona	1.00%	Dec-27	\$45,308.99	\$50,271.09	11.0%	\$5,987.08	\$6,436.89	7.5%
Prairie Village	1.00%	Feb-84	\$1,921,283.87	\$1,968,888.26	2.5%	\$382,187.66	\$373,193.41	-2.4%
Pratt	0.75%	Jan-05	\$1,110,503.95	\$962,332.61	n/a	\$73,287.88	\$45,500.62	n/a
Princeton	0.50%	Jul-95	\$6,617.65	\$9,171.02	38.6%	\$1,405.41	\$1,054.60	-25.0%
Protection	1.00%	Jan-99	\$38,841.36	\$43,836.47	12.9%	\$2,981.49	\$4,024.97	35.0%
Ransom	0.50%	Oct-93	\$13,151.62	\$13,290.93	1.1%	\$1,379.73	\$1,517.43	10.0%
Richmond	0.25%	Apr-05	\$334.11	\$4,747.87	n/a	\$93.25	\$1,372.04	n/a
Riley	1.00%	Jul-92	\$41,159.98	\$56,080.85	36.3%	\$8,511.84	\$11,659.29	37.0%
Roeland Park	1.25%	Apr-03	\$1,160,832.19	\$1,273,970.63	9.7%	\$109,000.47	\$132,013.22	21.1%
Rolla	1.00%	Jan-97	\$20,321.63	\$19,866.39	-2.2%	\$9,052.74	\$4,924.16	-45.6%
Rose Hill	1.00%	Oct-00	\$169,646.77	\$171,670.74	1.2%	\$32,853.90	\$32,865.38	0.0%
Rossville	1.00%	Oct-86	\$84,890.99	\$90,723.94	6.9%	\$5,704.04	\$5,250.12	-8.0%
Sabetha	0.50%	Jul-91	\$175,158.11	\$197,504.54	12.8%	\$25,847.72	\$21,609.61	-16.4%
Saint Marys	1.00%	Nov-84	\$239,367.40	\$184,578.37	-22.9%	\$26,831.76	\$29,853.33	11.3%

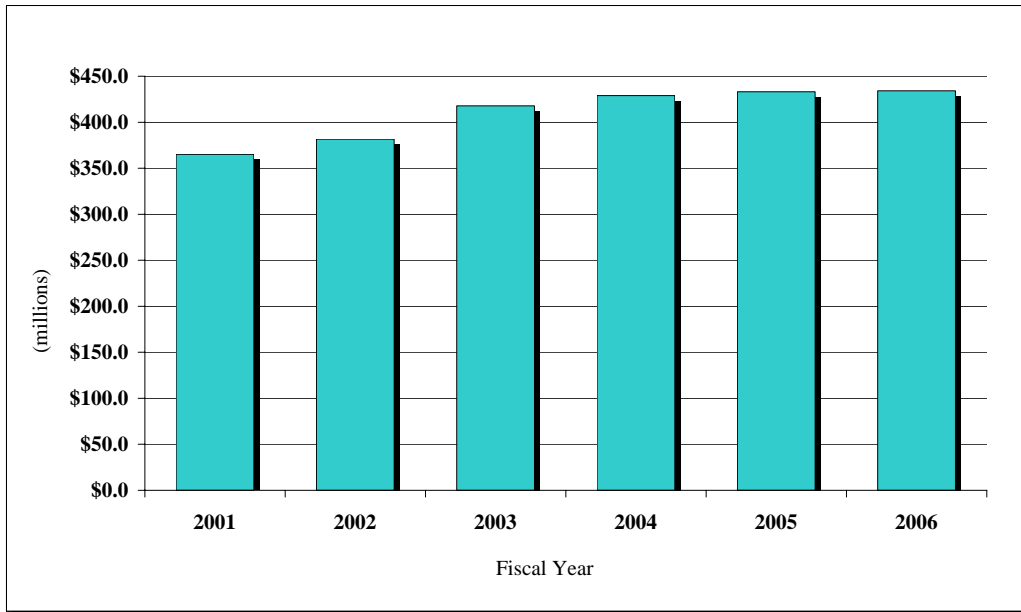
## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2005 and FY 2006

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Sales Tax</u>			<u>Use Tax</u>		
			<u>Fiscal Year 2005 (July 04 - Jun 05)</u>	<u>Fiscal Year 2006 (July 05 - Jun 06)</u>	<u>Percent Change</u>	<u>Fiscal Year 2005 (July 04 - Jun 05)</u>	<u>Fiscal Year 2006 (July 05 - Jun 06)</u>	<u>Percent Change</u>
Saint Paul	1.00%	Apr-98	\$44,701.69	\$45,987.15	2.9%	\$11,566.93	\$12,590.70	8.9%
Salina	0.75%	Jan-99	\$6,327,711.32	\$6,570,116.32	3.8%	\$503,972.59	\$489,105.22	-3.0%
Satanta	0.50%	Jan-87	\$33,975.37	\$45,508.87	33.9%	\$5,665.16	\$7,860.66	38.8%
Scammon	1.00%	Apr-88	\$16,997.75	\$16,814.65	-1.1%	\$4,994.42	\$7,974.32	59.7%
Sedan	1.50%	Apr-05	\$58,026.73	\$151,618.77	n/a	\$8,373.51	\$24,452.03	n/a
Shawnee	1.25%	Apr-05	\$9,151,700.09	\$10,427,055.48	n/a	\$1,753,727.47	\$2,217,589.96	n/a
Smith Center	0.50%	Jan-01	\$102,465.64	\$101,241.38	-1.2%	\$10,824.93	\$11,682.85	7.9%
South Hutchinson	0.50%	Jan-93	\$157,580.01	\$195,086.23	23.8%	\$19,205.79	\$25,668.06	33.6%
Spivey	0.50%	Jan-79	\$34,800.03	\$44,489.08	27.8%	\$418.96	\$837.97	100.0%
Spring Hill	1.00%	Feb-84	\$438,501.83	\$449,897.75	2.6%	\$89,195.66	\$94,611.75	6.1%
Stockton	1.50%	Jan-99	\$184,783.97	\$195,384.49	5.7%	\$20,238.68	\$17,963.63	-11.2%
Strong City	1.00%	Jan-90	\$53,016.07	\$51,834.70	-2.2%	\$3,760.99	\$4,299.87	14.3%
Sublette	0.50%	Jan-83	\$54,035.10	\$59,884.65	10.8%	\$8,440.75	\$14,448.30	71.2%
Syracuse	1.00%	Jun-84	\$154,959.29	\$164,631.69	6.2%	\$19,279.81	\$21,896.76	13.6%
Thayer	1.00%	Jul-95	\$35,479.18	\$35,562.89	0.2%	\$5,741.38	\$4,657.05	-18.9%
Tonganoxie	1.00%	Jul-89	\$407,959.52	\$433,924.35	6.4%	\$50,717.62	\$62,128.28	22.5%
Topeka	1.00%	Nov-82	\$24,516,290.87	\$23,542,180.83	-4.0%	\$2,665,653.47	\$2,477,939.82	-7.0%
Toronto	0.50%	Nov-82	\$7,267.49	\$6,899.70	-5.1%	\$454.78	\$762.49	67.7%
Towanda	1.00%	Jul-95	\$63,388.39	\$62,749.83	-1.0%	\$18,444.86	\$32,443.08	75.9%
Udall	1.00%	Oct-05	\$0.00	\$21,654.89	n/a	\$0.00	\$2,135.41	n/a
Ulysses	1.00%	Nov-83	\$650,097.04	\$684,282.00	5.3%	\$182,423.77	\$163,215.38	-10.5%
Wakeeney	1.00%	Feb-83	\$234,149.42	\$248,800.86	6.3%	\$14,472.57	\$18,400.43	27.1%
Wakefield	1.00%	Nov-82	\$31,469.63	\$33,218.07	5.6%	\$6,989.32	\$5,785.41	-17.2%
Wamego	1.75%	Jan-93	\$790,211.23	\$815,264.27	3.2%	\$114,987.85	\$130,675.00	13.6%
Waterville	1.00%	Apr-05	\$4,116.24	\$44,682.87	n/a	\$205.71	\$3,466.79	n/a
Weir	1.00%	Nov-84	\$32,196.86	\$30,184.62	-6.2%	\$7,955.17	\$5,592.39	-29.7%
Wellington	1.25%	Jan-94	\$1,168,103.50	\$1,159,676.26	-0.7%	\$99,652.70	\$118,190.20	18.6%
Wellsville	0.50%	Jan-93	\$61,864.28	\$72,530.71	17.2%	\$10,209.35	\$11,066.57	8.4%
Westmoreland	1.00%	Jan-93	\$44,409.05	\$59,302.65	33.5%	\$5,013.75	\$5,456.23	8.8%
Westwood	1.00%	Feb-84	\$173,795.42	\$187,177.62	7.7%	\$73,942.42	\$58,351.96	-21.1%
Westwood Hills	1.00%	Feb-84	\$15,114.21	\$19,621.08	29.8%	\$5,548.51	\$4,988.10	-10.1%
Williamsburg	1.00%	Oct-96	\$19,092.94	\$12,947.91	-32.2%	\$3,259.55	\$4,164.03	27.7%
Wilson	1.00%	Sep-83	\$52,654.96	\$55,799.85	6.0%	\$12,279.15	\$13,517.23	10.1%
Winfield	1.00%	Nov-84	\$1,420,615.66	\$1,443,425.83	1.6%	\$106,881.82	\$105,611.64	-1.2%
Yates Center	1.75%	Jan-02	\$253,689.43	\$231,060.94	-8.9%	\$33,744.72	\$23,095.22	-19.4%
Horsethief Reservoir	0.50%	Oct-05	\$0.00	\$860,863.37	n/a	\$3,274.04	\$82,047.90	n/a
Statewide			\$586,381,245.71	\$685,362,652.41	16.9%	\$99,028,176.73	\$110,758,052.96	11.8%



## Motor Fuel Tax Gross Collections

On July 1, 1993, the point of taxation on special fuels was moved from the retail/user level to the wholesale distributor level. July 1, 1995 marked the start of the Governor's fuel tax evasion project aimed at reducing fuel tax evasion in Kansas. The 2002 Legislature enacted House Bill 3011, which increased all motor fuel tax rates by \$.02 per gallon effective July 1, 2002 and increases all motor fuel tax rates by \$.01 per gallon effective July 1, 2003.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2001	\$365,169,871	0.2%
2002	\$381,593,249	4.5%
2003	\$417,801,358	9.5%
2004	\$429,032,527	2.7%
2005	\$433,086,627	0.9%
2006	\$434,105,057	0.2%

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

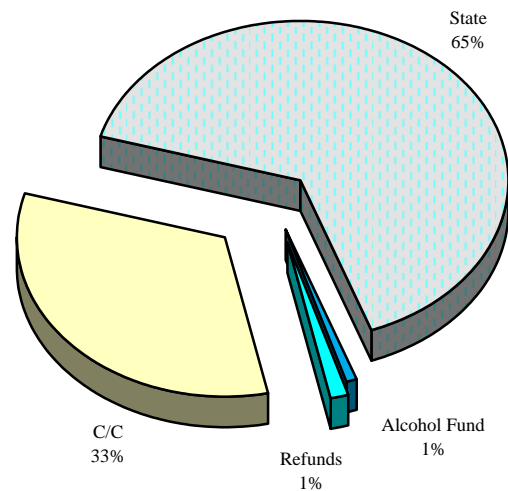
### Motor Fuel by Fuel Type

	Fiscal Year <u>2005</u>	Fiscal Year <u>2006</u>	Percent <u>Change</u>
Regular (Gasoline and Gasohol)	\$314,583,199	\$309,831,703	(1.5%)
Special (Diesel) Fuel	\$102,983,316	\$110,066,359	6.9%
LP Gas Fuel	\$260,156	\$255,372	(1.8%)
Interstate Motor Fuel	\$15,128,877	\$13,787,075	(8.9%)
Motor Carrier Trip Permits	<u>\$131,079</u>	<u>\$164,548</u>	25.5%
Total (Gross)	\$433,086,627	\$434,105,057	0.2%

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

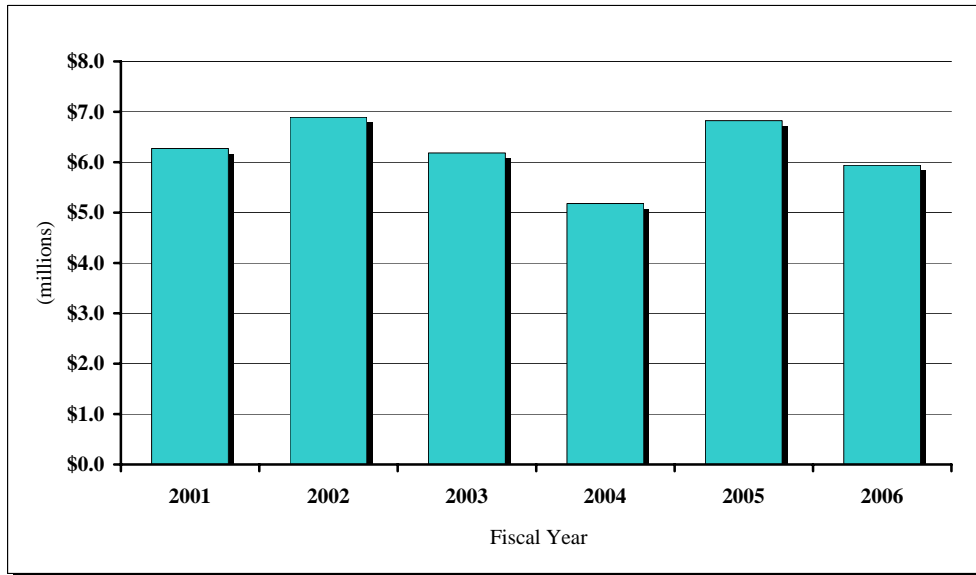
Note: Kansas Department of Revenue began to initiate fund transfers on a quarterly basis to provide consistency, thus the appearance of an increase in interstate motor fuel tax dollars.

State Highway Fund	\$281,851,017
Special City/County Highway Fund	\$142,815,271
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$5,938,769</u>
Total	\$434,105,057



## Motor Fuel Refund Amounts

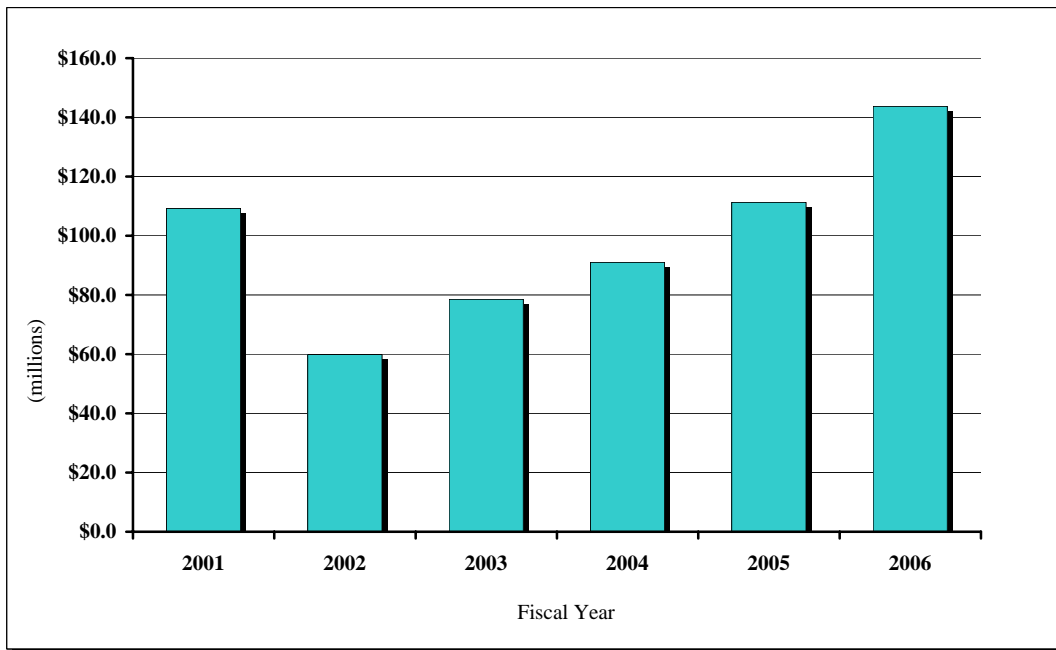
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2001	\$6,271,200	6.6%
2002	\$6,892,632	9.9%
2003	\$6,182,820	-10.3%
2004	\$5,179,968	(16.2%)
2005	\$6,826,248	31.8%
2006	\$5,938,769	(13.0%)

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

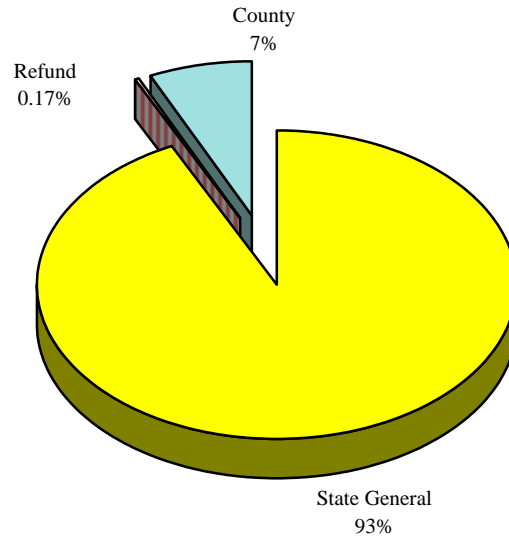
The Fiscal Year 2002 natural gas decrease is due to a reduction in price and production, while Fiscal Years 2003 through 2006 increase is due to an increase in the price of oil and natural gas.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2001	\$15,287,260	\$93,944,935	\$109,232,195	90.3%
2002	\$14,938,818	\$44,956,455	\$59,895,273	-45.2%
2003	\$17,851,394	\$60,685,216	\$78,536,610	31.1%
2004	\$20,006,869	\$71,031,929	\$91,038,798	15.9%
2005	\$30,080,680	\$81,217,547	\$111,298,227	22.3%
2006	\$39,670,076	\$104,050,568	\$143,720,644	29.1%

## 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 (for distribution to the county of origin). After refunds, the remainder is distributed to the other two funds.



### Mineral Tax Distribution to Funds, Fiscal Year 2006

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>
Oil	\$36,893,171	\$0	\$2,776,905
Natural Gas	\$96,539,353	\$244,812	\$7,266,403
<b>Total</b>	<b>\$133,432,524</b>	<b>\$244,812</b>	<b>\$10,043,308</b>
Gross Total all Funds			\$143,720,644

## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2005

Calendar Year 2005: January 2005 through December 2005

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	ELLIS	3,223,461	41	CLARK	220,214	81	LYON	12,979
2	ROOKS	1,866,105	42	EDWARDS	218,493	82	DICKINSON	12,465
3	RUSSELL	1,721,195	43	CHAUTAUQUA	218,037	83	LABETTE	11,870
4	HASKELL	1,702,460	44	DECATUR	209,815	84	SHERMAN	6,616
5	FINNEY	1,666,976	45	SHERIDAN	207,324	85	GEARY	3,795
6	NESS	1,596,409	46	RUSH	202,960	86	CLAY	2,681
7	BARTON	1,523,802	47	GREELEY	174,756	87	OSAGE	2,013
8	GRAHAM	1,268,613	48	ANDERSON	165,073	88	JACKSON	1,776
9	STAFFORD	1,212,500	49	WALLACE	153,969	89	POTTAWATOMIE	1,735
10	BUTLER	1,065,572	50	COFFEY	150,421	90	ATCHISON	0
11	RICE	724,497	51	MARION	140,122	91	BROWN	0
12	MORTON	695,034	52	THOMAS	137,444	92	CHEROKEE	0
13	BARBER	615,056	53	JOHNSON	135,817	93	CLOUD	0
14	KINGMAN	575,041	54	HARVEY	134,088	94	DONIPHAN	0
15	TREGO	561,671	55	CHEYENNE	130,132	95	HAMILTON	0
16	LANE	557,974	56	SEDGWICK	125,104	96	JEWELL	0
17	SUMNER	553,870	57	MIAMI	122,511	97	LINCOLN	0
18	GREENWOOD	537,125	58	NORTON	112,302	98	MARSHALL	0
19	SEWARD	474,619	59	PAWNEE	110,673	99	MITCHELL	0
20	RENO	448,566	60	FRANKLIN	107,147	100	OTTAWA	0
21	STEVENS	431,373	61	OSBORNE	101,940	101	REPUBLIC	0
22	COWLEY	430,432	62	MONTGOMERY	98,513	102	SHAWNEE	0
23	GOVE	427,055	63	WILSON	94,322	103	SMITH	0
24	MCPHERSON	424,145	64	MORRIS	82,436	104	WASHINGTON	0
25	WOODSON	423,703	65	LINN	80,264	105	WYANDOTTE	0
26	GRANT	393,703	66	ELK	74,877			
27	COMANCHE	355,815	67	LEAVENWORTH	74,537			
28	HARPER	343,774	68	SALINE	69,805			
29	HODGEMAN	336,734	69	GRAY	66,209			
30	PHILLIPS	333,199	70	FORD	56,880	TOTAL BARRELS OIL		33,594,562
31	PRATT	310,995	71	WABAUNSEE	45,987			
32	LOGAN	307,962	72	CHASE	42,535			
33	MEADE	297,094	73	NEOSHO	42,291			
34	ELLSWORTH	283,748	74	NEMAHA	37,805	Counties producing		
35	KIOWA	279,551	75	DOUGLAS	29,193	over 1 million barrels		16,847,093
36	STANTON	272,858	76	BOURBON	29,000	Percent Total		50.1%
37	SCOTT	261,956	77	WICHITA	28,109			
38	KEARNY	250,624	78	CRAWFORD	23,216			
39	RAWLINS	246,692	79	JEFFERSON	22,134			
40	ALLEN	238,556	80	RILEY	21,663			



## Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2005

Calendar Year 2005: January, 2005 through December, 2005

<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>
1	STEVENS	64,787,765	41	GRAY	175,130	81	LYON	0
2	GRANT	48,165,766	42	MCPHERSON	168,449	82	MARSHALL	0
3	KEARNY	43,929,135	43	ELLSWORTH	109,118	83	MITCHELL	0
4	HASKELL	30,913,195	44	LEAVENWORTH	106,057	84	MORRIS	0
5	FINNEY	28,639,251	45	WICHITA	96,105	85	NEMAHA	0
6	MORTON	27,669,165	46	HODGEMAN	91,770	86	NORTON	0
7	SEWARD	24,959,469	47	COFFEY	90,282	87	OSAGE	0
8	STANTON	16,960,678	48	COWLEY	83,308	88	OSBORNE	0
9	BARBER	12,398,648	49	JOHNSON	80,813	89	OTTAWA	0
10	HAMILTON	9,859,235	50	ELK	51,419	90	PHILLIPS	0
11	KINGMAN	7,802,963	51	CRAWFORD	37,822	91	POTTAWATOMIE	0
12	COMANCHE	7,108,620	52	WOODSON	35,426	92	RAWLINS	0
13	KIOWA	5,915,262	53	SEDGWICK	23,189	93	REPUBLIC	0
14	MONTGOMERY	5,766,502	54	WALLACE	21,825	94	RILEY	0
15	NEOSHO	5,330,447	55	FRANKLIN	17,273	95	ROOKS	0
16	WILSON	5,259,655	56	NESS	14,776	96	RUSSELL	0
17	MEADE	5,255,545	57	LINN	11,227	97	SALINE	0
18	HARPER	4,274,746	58	BOURBON	5,754	98	SHAWNEE	0
19	GREELEY	3,977,167	59	ELLIS	2,894	99	SHERIDAN	0
20	CLARK	2,947,880	60	GREENWOOD	352	100	SMITH	0
21	EDWARDS	2,111,745	61	ANDERSON	0	101	THOMAS	0
22	CHEYENNE	1,950,883	62	ATCHISON	0	102	TREGO	0
23	PRATT	1,833,415	63	BROWN	0	103	WABAUNSEE	0
24	LABETTE	1,398,045	64	BUTLER	0	104	WASHINGTON	0
25	STAFFORD	1,324,494	65	CHEROKEE	0	105	WYANDOTTE	0
26	RENO	1,206,156	66	CLAY	0			
27	PAWNEE	910,088	67	CLOUD	0			
28	RICE	756,436	68	DECATUR	0		TOTAL MCF GAS	379,488,534
29	MARION	735,329	69	DICKINSON	0			
30	CHAUTAUQUA	626,445	70	DONIPHAN	0			
31	SUMNER	589,368	71	DOUGLAS	0			
32	SHERMAN	503,006	72	GEARY	0			
33	BARTON	501,879	73	GOVE	0		Counties producing	
34	ALLEN	354,721	74	GRAHAM	0		over 10 million MCF	298,423,072
35	CHASE	321,778	75	JACKSON	0		Percent Total	78.6%
36	FORD	286,691	76	JEFFERSON	0			
37	RUSH	264,798	77	JEWELL	0			
38	SCOTT	242,863	78	LANE	0			
39	HARVEY	226,576	79	LINCOLN	0			
40	MIAMI	199,735	80	LOGAN	0			



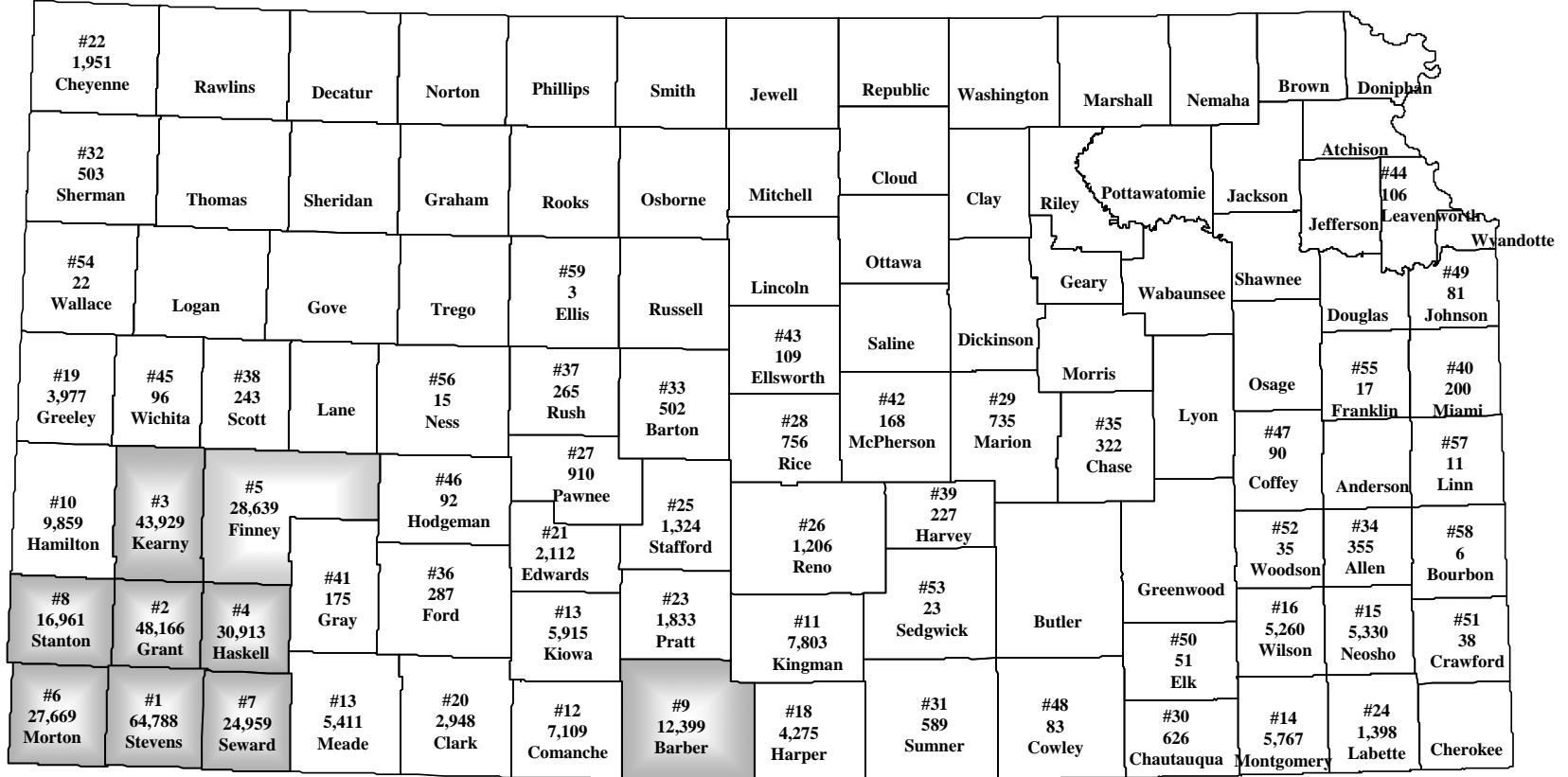
# Gas Production, Calendar Year 2005

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2005.

Sixty of the State's one hundred and five counties produced oil. Stevens County was the highest producer with 64.8 million MCF. There were 9 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 298.4 million MCF was 78.6 percent of the statewide total production of 379,488,534 million MCF.

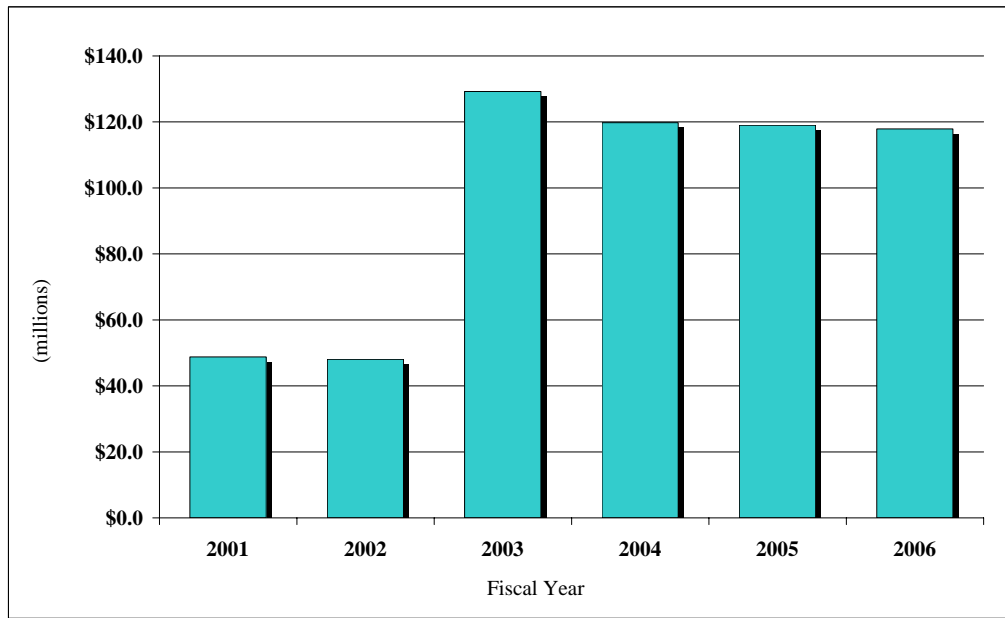
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

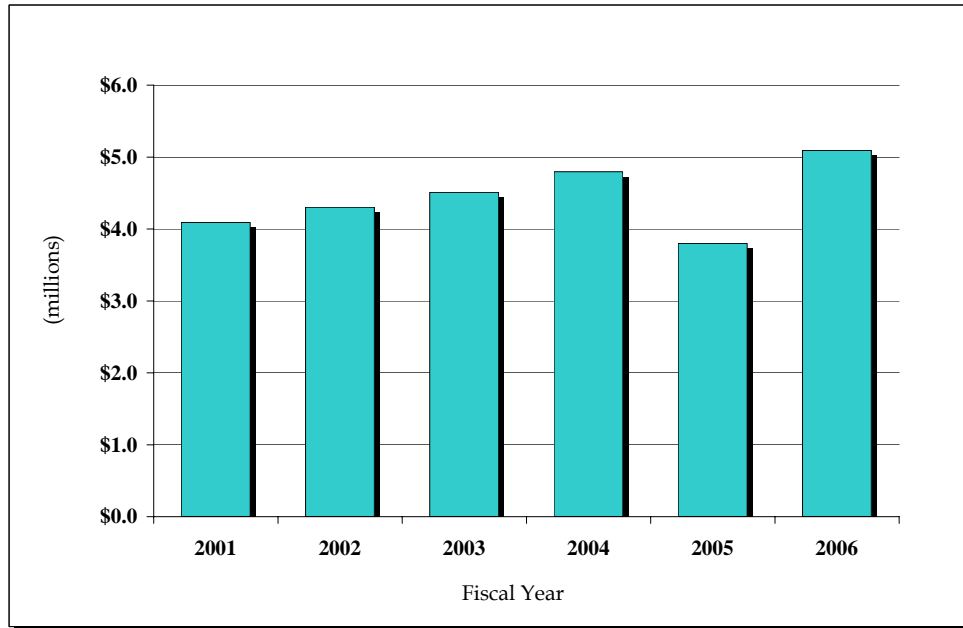
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$48,784,401	-0.7%
2002	\$48,040,207	-1.5%
2003	\$129,249,741	169.0%
2004	\$119,789,045	-7.3%
2005	\$118,979,280	-0.7%
2006	\$117,898,816	-0.9%

## Tobacco Products Tax to State General Fund after Refunds

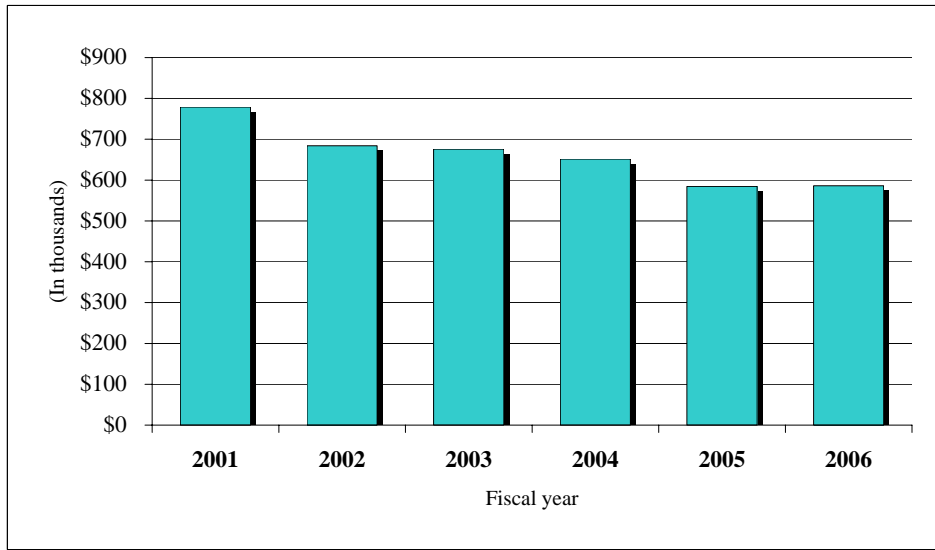
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$4,091,692	8.4%
2002	\$4,301,982	5.1%
2003	\$4,509,937	4.8%
2004	\$4,797,229	6.4%
2005	\$5,038,551	5.0%
2006	\$5,092,583	1.1%

## Bingo Enforcement Tax Gross Collections

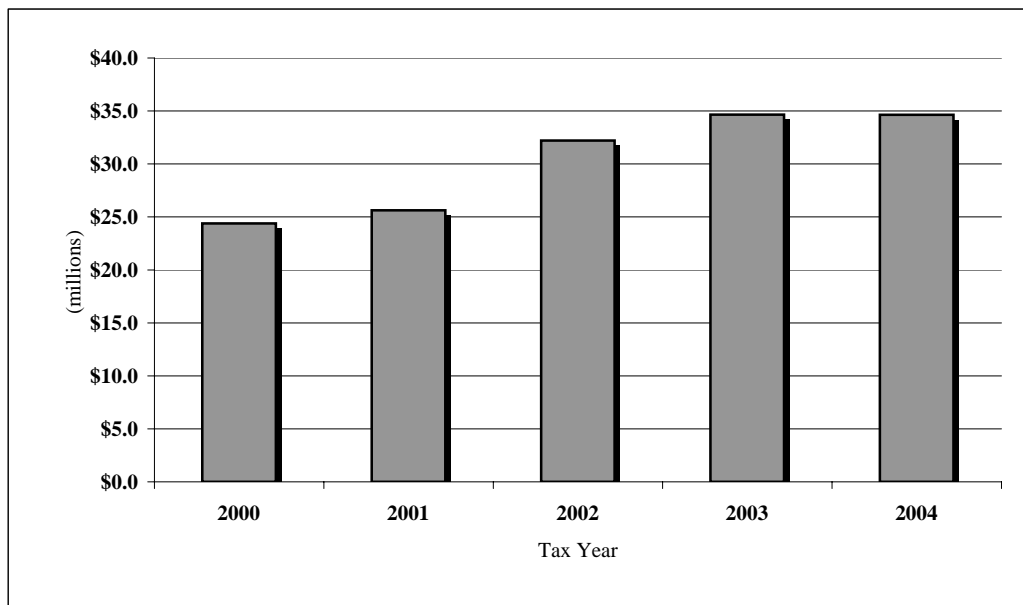
The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the 3 percent of gross bingo income.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$779,077	-14.3%
2002	\$684,277	-12.2%
2003	\$675,890	-1.2%
2004	\$651,472	-3.6%
2005	\$584,511	-10.3%
2006	\$585,984	0.3%

## Food Sales Tax Credits

Effective in Calendar Year 2003, claimants with a modified Kansas adjusted gross income of \$0 to \$13,150, or \$13,150 to \$26,300 qualify for a refund of \$72 or \$36, respectively, per claimant and for each dependent residing in the household. Effective Calendar Year 2005, the qualifying income is \$0 - \$13,800, or \$13,801 - \$27,600 with refunds of \$72 or \$36, respectively. In the 2000 legislative session, legislation was passed to require two kinds of tax-exempt income - public sector pension income and interest on governmental debt - be added to the Kansas Adjusted Gross Income for purposes of determining eligibility.

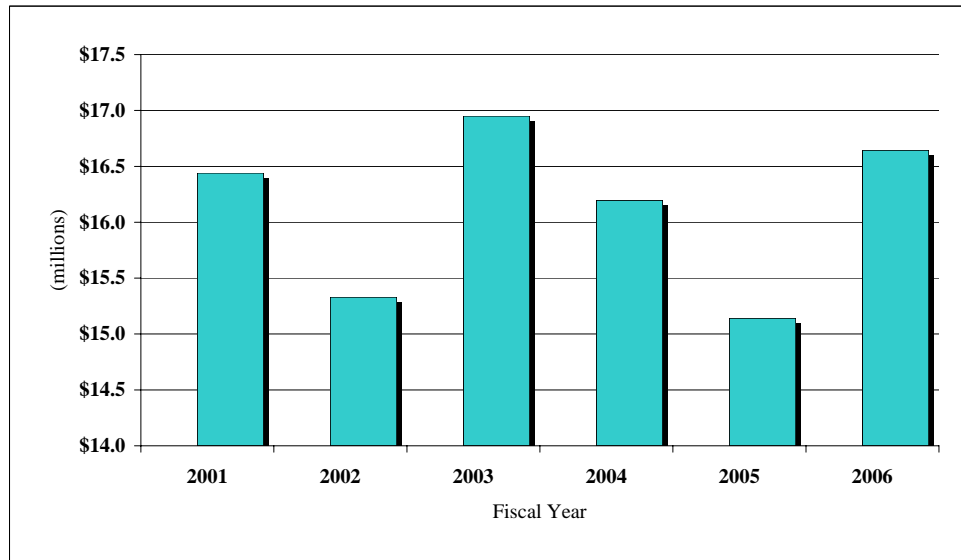


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent</u>	<u>Change</u>
2000	248,132	\$24,383,797	-6.0%	
2001	260,173	\$25,621,048	5.1%	
2002	269,659	\$32,212,000	25.7%	
2003	289,744	\$34,647,528	7.6%	
2004	286,981	\$34,633,666	0.0%	

\*Beginning in 1998, amounts reflect tax year payments and not fiscal year payments.

## Homestead Property Tax Refunds

Kansas residents with a household income of \$26,300 and less who are either 55 years of age or older, blind or totally and permanently disabled or have a child under the age of 18 living at the residence, are eligible to receive a homestead property tax refund. Beginning in Calendar Year 1998 and reflected in the Fiscal Year 1998 data, the household income limitation was increased from \$17,200 to \$25,000 and includes renters who may now claim twenty as opposed to fifteen percent of their rent as property tax payments. Effective in Calendar Year 2004, the upper threshold income level increased to \$26,300. Beginning in Calendar Year 2005, the upper threshold income amount is increased for inflation. The maximum refund amount remains at \$600 and decreases as household income increases. Previous-year filers may be prequalified in late November or early December and have their refund directed to the county for payment of all or a portion of their first-half real estate property taxes which are due December 20th. During the legislative session of 2000, a bill was passed that expanded the Homestead Property Tax Refund Act by allowing social security disability payments to be excluded from the definition of income in determining eligibility for the program.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2001	78,732	\$16,440,725	9.6%
2002	69,939	\$15,330,204	-6.8%
2003	75,745	\$16,950,449	10.6%
2004	73,501	\$16,195,825	-4.5%
2005	77,784	\$15,141,325	-6.5%
2006	72,797	\$16,643,446	9.9%

\*\* Fiscal Years 2002 through 2005 are revised.

**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.

Beginning in Fiscal Year 2000 the table format includes number, amount of assessments, and refunds for each tax type.

<u>Tax Type</u>		<u>Fiscal Year 2004</u>		<u>Fiscal Year 2005</u>		<u>Fiscal Year 2006</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
<b>Corporate Income</b>	Assessments	47	\$21,600,486	51	\$46,587,986	61	\$59,994,524
	Refunds	8	(\$2,096,671)	*	*	*	*
	Total - Net	55	\$19,503,815	*	*	*	*
<b>Individual Income</b>	Assessments	6	\$180,071	33	\$5,153,447	43	\$10,607,835
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	6	\$180,071	33	\$5,153,447	43	\$10,607,835
<b>Retailers' Sales</b>	Assessments	524	\$42,947,970	426	\$14,301,513	667	\$55,565,308
	Refunds	41	(\$8,428,351)	83	(\$2,567,574)	40	(\$738,655)
	Total - Net	565	\$34,519,619	509	\$11,733,939	707	\$54,826,653
<b>Retailers' Use</b>	Assessments	44	\$1,516,031	23	\$630,763	42	\$1,016,937
	Refunds	6	(\$170,469)	21	(\$2,334,034)	9	(\$3,373,585)
	Total - Net	50	\$1,345,562	44	(\$1,703,271)	51	(\$2,356,648)
<b>Consumers' Use</b>	Assessments	768	\$24,556,596	497	\$4,904,859	2494	\$5,265,091
	Refunds	18	(\$15,954,581)	29	(\$2,828,051)	18	(\$9,089,158)
	Total - Net	786	\$8,602,015	526	\$2,076,808	2512	(\$3,824,067)
<b>Retail Liquor Excise</b>	Assessments	28	351,335	13	\$219,680	10	\$97,859
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	28	\$351,335	*	*	10	\$97,859
<b>Liquor Enforcement</b>	Assessments	*	*	7	\$258,250	17	\$538,404
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	7	\$258,250	17	\$538,404
<b>Interstate &amp; IFTA Motor Fuel</b>	Assessments	78	\$189,784	108	\$214,736	166	\$452,773
	Refunds	5	(\$3,244)	8	\$3,523	15	(\$17,362)
	Total - Net	83	\$186,540	116	\$211,213	181	\$435,411
<b>Mineral Tax</b>	Assessments	*	*	6	\$5,912,598	*	*
	Refunds	*	*	0	\$0	*	*
	Total - Net	*	*	6	\$5,912,598	*	*
<b>Other Taxes</b>	Assessments	33	\$1,087,859	33	\$883,139	45	\$852,085
	Refunds	*	*	5	(\$254,860)	7	(\$1,954,550)
	Total - Net	*	*	38	\$628,279	52	(\$1,102,465)
<b>TOTALS</b>	Assessments	1528	\$92,430,132	1197	\$79,066,971	3545	\$134,390,816
	Refunds	79	(\$26,653,461)	146	(\$7,988,042)	89	(\$15,173,310)
	Total - Net	<b>1607</b>	<b>\$65,776,671</b>	<b>1343</b>	<b>\$71,078,929</b>	<b>3634</b>	<b>\$119,217,506</b>

Increase in Consumers Use is due to the implementation of self-audits.

\* 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.

Beginning in Fiscal Year 2000 the table format includes number, amount of collections and refunds for each tax type.

Tax Type		Fiscal Year 2004		Fiscal Year 2005		Fiscal Year 2006	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	36	\$12,344,606	36	\$19,563,606	39	\$8,908,692
	Refunds	5	(\$12,258,714)	5	(\$172,689)	*	*
	Total - Net	41	\$85,892	41	\$19,390,917	*	*
Retailers' Sales	Amount Collected	433	\$4,552,019	434	\$9,155,843	598	\$7,246,026
	Refunds	42	(\$12,624,030)	41	(\$9,290,513)	27	(\$4,042,893)
	Total - Net	475	(\$8,072,011)	475	(\$134,670)	625	\$3,203,133
Retailers' Use	Amount Collected	43	\$96,432	44	\$277,283	34	\$957,853
	Refunds	8	(\$413,706)	7	(\$408,066)	5	(\$1,322,080)
	Total - Net	51	(\$317,274)	51	(\$130,783)	39	(\$364,227)
Consumers' Use	Amount Collected	668	\$3,626,428	669	\$5,303,792	2811	\$4,278,844
	Refunds	16	(\$18,237,029)	15	(\$17,098,604)	13	(\$819,057)
	Total - Net	684	(\$14,610,601)	684	-\$11,794,812	2824	\$3,459,787
Retail Liquor Excise	Amount Collected	29	\$277,201	29	\$335,191	7	\$39,907
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	29	\$277,201	29	\$335,191	7	\$39,907
Liquor Enforcement	Amount Collected	*	*	*	*	10	\$290,711
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	*	*	10	\$290,711
Interstate & IFTA Motor Fuel	Amount Collected	74	\$56,857	74	\$65,610	146	\$355,709
	Refunds	5	(\$3,244)	5	(\$3,244)	17	(\$18,236)
	Total - Net	79	\$53,613	79	\$62,366	163	\$337,473
Individual Income Tax	Amount Collected	*	*	*	*	30	\$1,447,375
	Refunds	*	*	*	*	0	\$0
	Total - Net	*	*	*	*	30	\$1,447,375
Vehicle Rental Excise	Amount Collected	*	*	*	*	*	*
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	*	*	*	*
Other Taxes	Amount Collected	22	\$45,546	22	\$66,793	31	\$115,838
	Refunds	*	*	*	*	6	(\$2,130,846)
	Total - Net	*	*	*	*	37	(\$2,015,008)
TOTALS	Amount Collected	1305	\$20,999,089	1308	\$34,768,118	3706	\$23,640,955
	Refunds	77	(\$43,536,868)	74	(\$26,973,261)	68	(\$8,333,112)
	Total - Net	1382	(\$22,537,779)	1382	\$7,794,857	3774	\$15,307,843

Increase in Consumers Use is due to implementation of self-audits.

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



**Recovery of Accounts Receivable by Area**

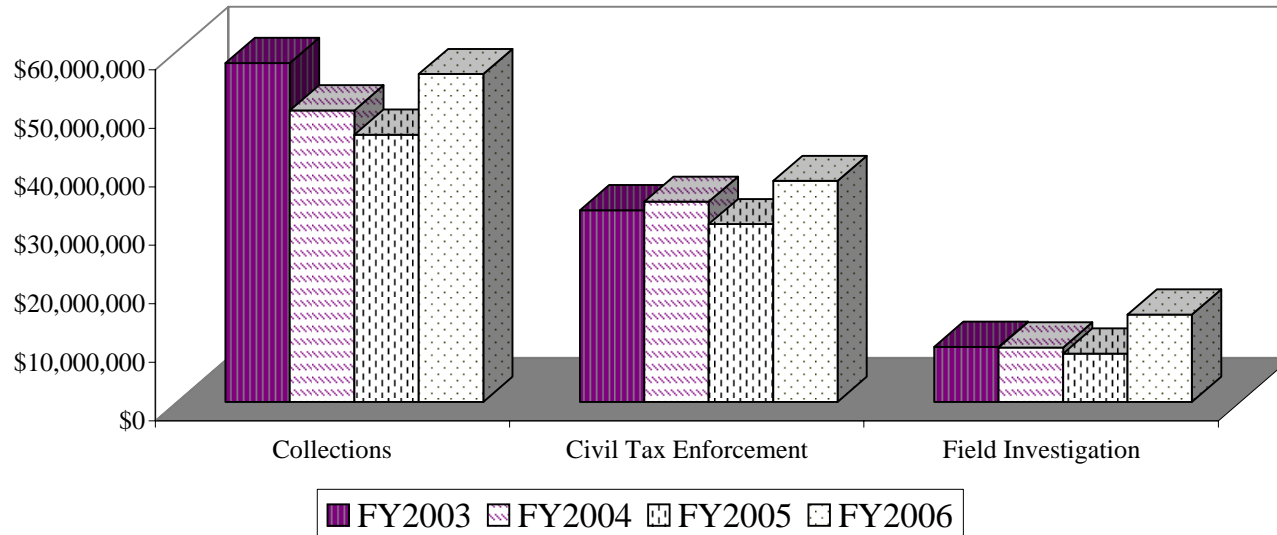
Overall Area Performance for 2006 compared to 2005: Collections increased its recovery efforts by 22.67%, Civil Tax Enforcement by 24.34% and Field Investigations (FI) by 81.10%. High increase in FI reflects the impact of increased field presence: 18 new Reps in the field.

<b>COLLECTIONS</b>				
	FY2003	FY2004	FY2005	FY2006
Collections	\$53,327,939	\$45,199,253	\$40,056,101	\$45,669,821
RAR	\$57,395	\$307,460	\$73,876	\$17,028
Licensee Discovery	\$0	\$0	\$0	\$691,351
Fed-State Compare	\$4,328,753	\$4,330,920	\$5,536,015	\$9,663,181
1099 Matching	\$210,882	\$0	\$22,574	\$6,513
<b>TOTAL</b>	<b>\$57,924,969</b>	<b>\$49,837,633</b>	<b>\$45,688,566</b>	<b>\$56,047,894</b>

<b>CIVIL TAX ENFORCEMENT</b>				
	FY2003	FY2004	FY2005	FY2006
Civ Tax Enfo (CTE)	\$23,443,589	\$26,255,977	\$21,789,000	\$26,763,987
Legal (GL)	\$421	\$20,527	\$292,190	\$0
Pvt Collectn (PC)	\$1,556,317	\$4,836,786	\$7,067,733	\$8,348,620
Uncollectable (UC)	\$7,144,578	\$2,746,084	\$1,457,102	\$1,781,721
Criminal Fraud (CF)	\$325	\$491	\$326	\$0
Inactive (IN)	\$22,539	\$3,656	\$229,640	\$17,666
Legacy	\$598,031	\$360,666	\$6,263	\$900,364
<b>TOTAL</b>	<b>\$32,765,800</b>	<b>\$34,224,187</b>	<b>\$30,382,974</b>	<b>\$37,777,026</b>

<b>FIELD INVESTIGATIONS</b>				
	FY2003	FY2004	FY2005	FY2006
<b>TOTAL</b>	<b>\$9,378,813</b>	<b>\$9,298,666</b>	<b>\$8,242,717</b>	<b>\$14,927,812</b>

**Accounts Receivable Recovery Clustered by Collection Area Across Fiscal Years 2003 - 2006**

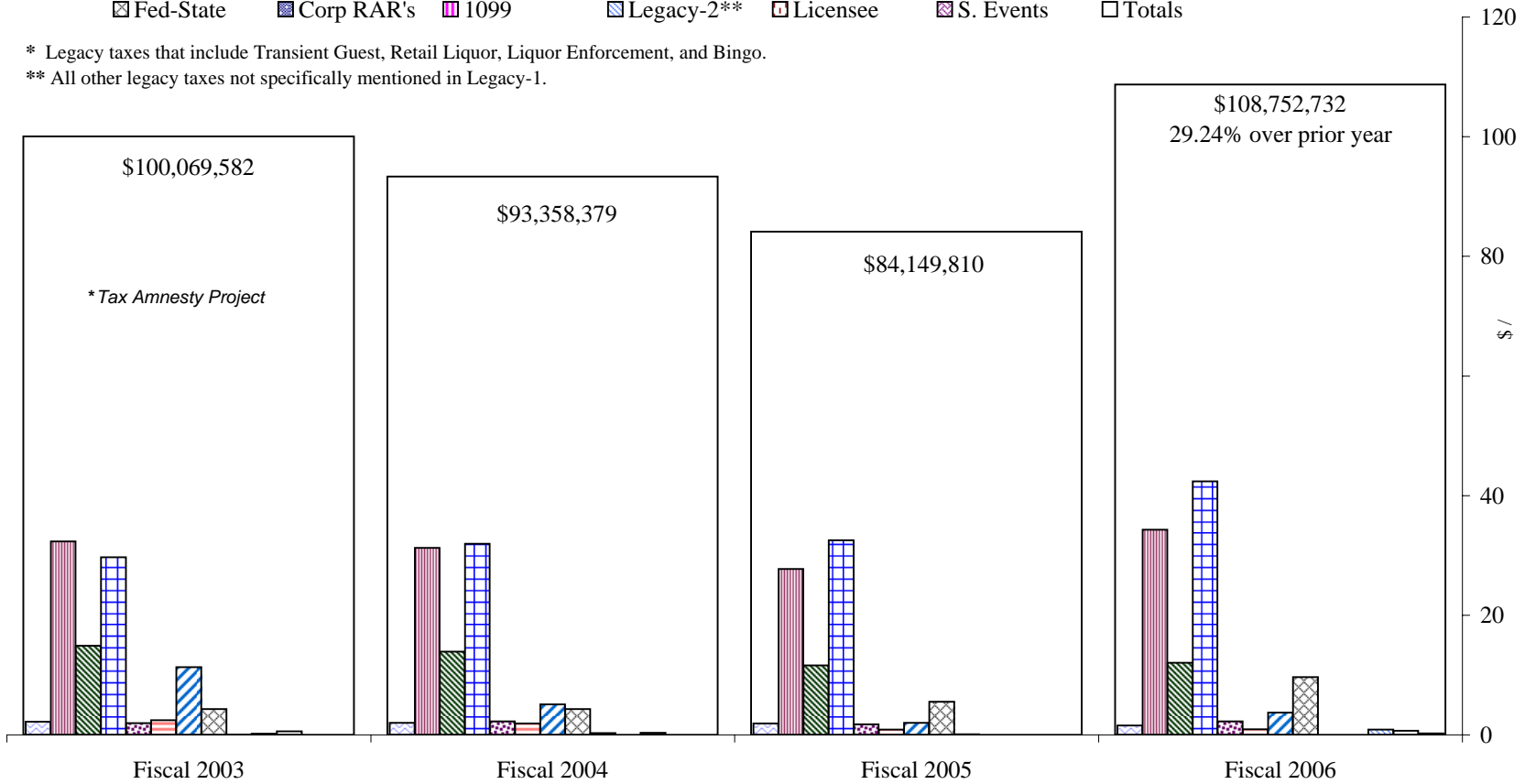


### Accounts Receivable Recovery by Tax Type for the Fiscal Years 2003 - 2006

The dramatic increase of recovery of Accounts Receivable in 2006 is due largely to: (i) Improvement in case resolution time, (ii) Increased presence of Reps in field, (iii) Discovery Tax Initiatives such as the Licensee Project, and (iv) Other tax collection initiatives such as Special Events.

- Legacy-1\*   Ind Income   W/Holding   Sales   Ret Comp   Consu Comp   Corp Income
- Fed-State   Corp RAR's   1099   Legacy-2\*\*   Licensee   S. Events   Totals

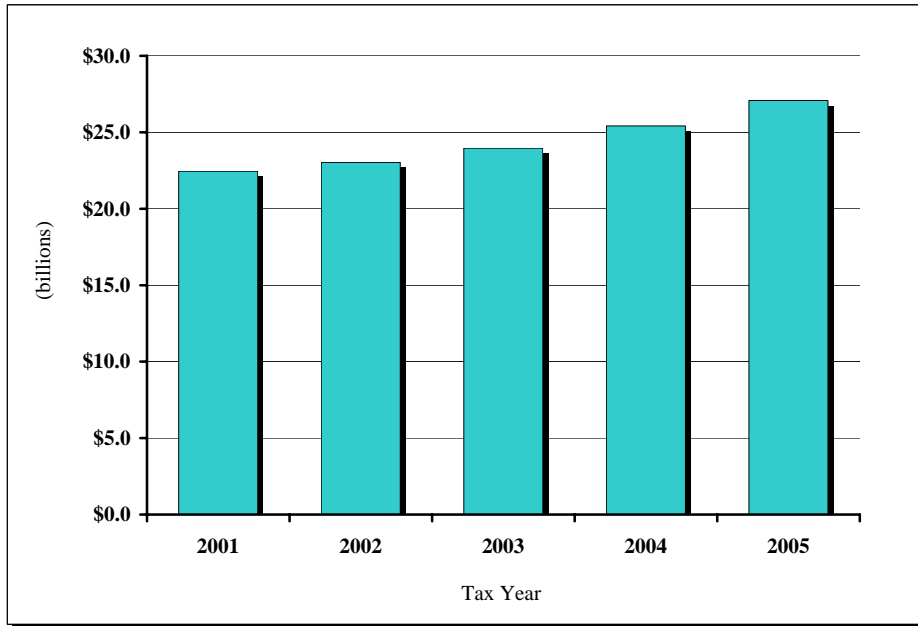
\* Legacy taxes that include Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo.  
 \*\* All other legacy taxes not specifically mentioned in Legacy-1.



Percentage Contribution of Tax Type to Yearly Totals of Accounts Receivable Recovery

	Legacy1	Ind Income	W/Holding	Sales	Ret Comp	Consu Comp	Corp Income	Fed-State	Corp RAR's	1099	Legacy2	Licensee	S. Events	Totals
FY 02-03	1.74%	31.32%	13.88%	29.70%	1.97%	2.43%	11.30%	4.33%	0.00%	0.21%	0.60%	0.00%	0.00%	\$100,069,582
FY 03-04	2.13%	33.48%	14.91%	34.21%	2.43%	2.03%	5.45%	4.64%	0.33%	0.00%	0.39%	0.00%	0.00%	\$93,358,379
FY 04-05	2.28%	32.98%	13.82%	38.68%	2.08%	1.05%	2.41%	6.58%	0.09%	0.03%	0.01%	0.00%	0.00%	\$84,149,810
FY 05-06	1.43%	31.55%	11.08%	38.98%	2.07%	0.87%	3.43%	8.89%	0.02%	0.01%	0.83%	0.64%	0.22%	\$108,752,732

## Statewide Assessed Property Values



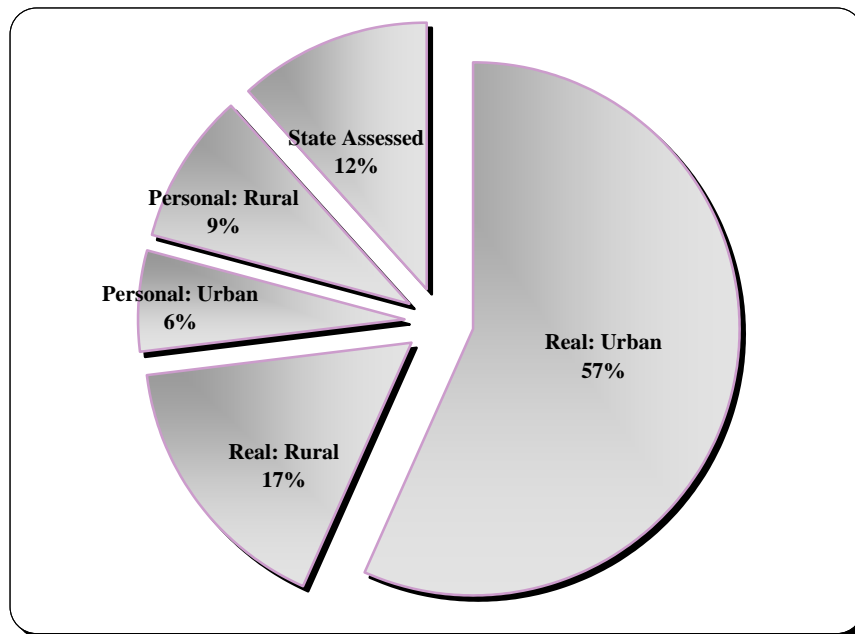
### Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2001	\$22,458,553,785	7.6%
2002	\$23,034,627,672	2.6%
2003	\$23,966,804,608	4.0%
2004	\$25,420,740,390	6.1%
2005	\$27,078,135,200	6.5%

## Assessed Valuation by Property Type, Tax Years 2004 and 2005

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 2005



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2004</u>	<u>Assessed Valuation Tax Year 2005</u>	<u>Percent Change</u>	<u>2005 Percent Total</u>
Locally Assessed:				
Real: Urban	\$14,417,522,490	\$15,328,610,879	6.3%	56.6%
Real: Rural	\$4,338,853,578	\$4,476,786,684	3.2%	16.5%
Personal: Urban	\$1,589,904,709	\$1,642,317,220	3.3%	6.1%
Personal: Rural	\$1,997,474,317	\$2,454,251,394	22.9%	9.1%
State Assessed	<u>\$3,076,985,296</u>	<u>\$3,176,169,023</u>	3.2%	11.7%
Total	\$25,420,740,390	\$27,078,135,200	6.5%	100.0%

## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2004	2004	2005	2005
	Assessed <u>Valuation</u>	Percent <u>Total</u>	Assessed <u>Valuation</u>	Percent <u>Total</u>
State-Assessed	\$3,076,985,296	12.2%	\$3,176,169,023	11.7%
County-Assessed Real	\$18,756,376,068	73.1%	\$19,805,397,563	73.1%
County-Assessed Personal	<u>\$3,587,379,026</u>	<u>14.7%</u>	<u>\$4,096,568,614</u>	<u>15.1%</u>
Total	\$25,420,740,390	100.0%	\$27,078,135,200	100.0%

### Tax Year State-Assessed Property

<u>Property Category</u>	2004	2004	2005	2005
	Assessed <u>Valuation</u>	Percent <u>Total</u>	Assessed <u>Valuation</u>	Percent <u>Total</u>
Telephone	\$605,961,726	21.9%	\$559,944,836	17.6%
Water Plants and Barge Lines	\$362,096	0.0%	\$2,617,907	0.1%
Electric Power Companies	\$1,395,339,911	47.4%	\$1,486,295,187	46.8%
Pipeline Companies	\$684,593,978	23.3%	\$833,239,912	26.2%
Stored Gas Companies	\$0	NA	\$78,572,241	2.5%
Railroad Companies	<u>\$217,496,527</u>	<u>7.3%</u>	<u>\$215,498,940</u>	<u>6.8%</u>
Total	\$2,903,754,238	100.0%	\$3,176,169,023	100.0%

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

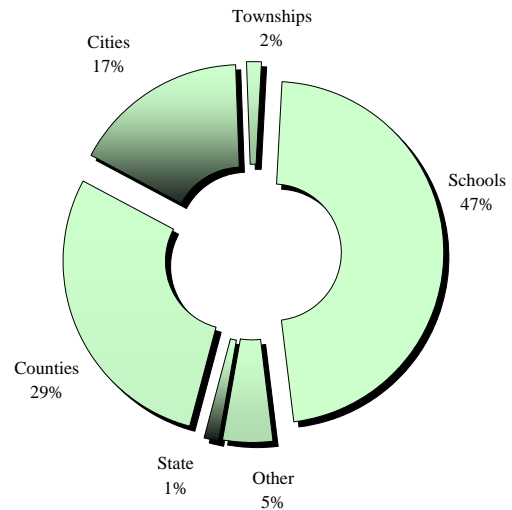
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
2000	\$2,272.5	\$31.3	\$2,303.8	9.4%
2001	\$2,508.8	\$33.7	\$2,542.4	10.4%
2002	\$2,616.8	\$34.6	\$2,651.4	4.3%
2003	\$2,742.3	\$35.9	\$2,778.2	4.8%
2004	\$2,925.5	\$38.1	\$2,963.6	6.7%
2005	\$3,134.6	\$40.5	\$3,175.1	7.1%

Tax Year 2005 Total General Property Taxes, by Taxing District

Taxing District	Amount	Percent Total
State	\$40,528,862	1.3%
Counties	\$909,520,731	28.6%
Cities	\$529,589,751	16.7%
Townships	\$47,851,407	1.5%
Schools	\$1,497,585,718	47.2%
Other	\$149,976,709	4.7%
*Total	\$3,175,053,178	100.0%
Total Local	\$3,134,524,316	98.7%
Total State	\$40,528,862	1.3%
*Total	\$3,175,053,178	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 69).

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



**Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2003 through 2005**

<u>County</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>County</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Allen	134.87	134.64	130.74	Logan	135.75	130.36	121.82
Anderson	128.42	123.53	126.48	Lyon	133.69	135.64	134.71
Atchison	130.04	129.01	127.38	Marion	124.87	125.70	133.47
Barber	136.61	125.65	123.89	Marshall	120.80	123.49	129.74
Barton	150.74	151.17	146.52	McPherson	119.11	116.44	117.28
Bourbon	144.55	141.77	138.60	Meade	110.93	114.37	106.21
Brown	116.22	118.30	119.84	Miami	108.77	109.56	111.29
Butler	134.36	135.28	136.99	Mitchell	133.45	140.96	145.17
Chase	117.26	117.10	123.48	Montgomery	147.65	145.53	144.27
Chautauqua	133.02	140.35	144.16	Morris	105.40	108.19	110.56
Cherokee	97.20	98.39	99.51	Morton	93.80	88.48	87.41
Cheyenne	95.46	90.18	94.03	Nemaha	118.03	116.84	117.82
Clark	160.75	168.72	163.83	Neosho	151.76	147.83	155.42
Clay	138.26	140.63	138.17	Ness	131.00	126.68	120.97
Cloud	149.16	148.98	154.65	Norton	132.96	129.14	128.57
Coffey	68.99	69.03	69.00	Osage	106.38	114.48	116.98
Comanche	125.90	123.98	124.28	Osborne	143.44	153.72	154.39
Cowley	141.29	143.69	146.06	Ottawa	124.26	133.13	132.15
Crawford	113.31	121.69	119.51	Pawnee	151.75	147.88	149.24
Decatur	126.55	124.82	131.09	Phillips	139.91	139.68	143.67
Dickinson	116.23	116.80	113.22	Pottawatomie	81.10	82.05	80.38
Doniphan	104.41	103.64	106.47	Pratt	158.39	153.04	156.55
Douglas	104.83	104.11	108.72	Rawlins	144.06	137.73	140.90
Edwards	134.42	132.48	130.80	Reno	141.11	140.14	143.06
Elk	145.06	142.42	152.60	Republic	146.36	146.26	147.98
Ellis	114.45	113.79	106.49	Rice	143.53	135.51	135.46
Ellsworth	151.75	150.92	146.93	Riley	113.32	113.89	110.43
Finney	120.41	111.20	107.68	Rooks	163.70	150.81	129.01
Ford	149.82	151.18	160.30	Rush	149.39	148.12	149.23
Franklin	128.87	130.80	136.38	Russell	160.25	178.46	170.56
Geary	132.17	135.46	137.38	Saline	106.82	111.08	107.23
Gove	107.62	115.90	112.68	Scott	129.56	129.28	124.81
Graham	145.83	138.00	129.66	Sedgwick	112.62	113.29	113.79
Grant	78.95	71.57	74.81	Seward	118.32	109.78	112.40
Gray	123.93	125.75	122.27	Shawnee	132.28	136.12	133.69
Greeley	123.84	132.88	130.82	Sheridan	116.00	120.66	117.23
Greenwood	139.16	140.15	140.76	Sherman	119.30	120.83	117.76
Hamilton	128.52	122.02	119.37	Smith	146.34	161.50	165.57
Harper	161.90	155.07	150.09	Stafford	150.52	147.66	139.95
Harvey	119.67	122.61	124.32	Stanton	97.72	92.33	93.26
Haskell	88.36	82.43	74.96	Stevens	72.06	71.16	69.95
Hodgeman	161.68	172.74	154.24	Sumner	153.38	154.52	155.96
Jackson	116.41	122.09	125.13	Thomas	136.57	136.34	136.44
Jefferson	119.43	120.31	124.10	Trego	135.60	143.24	140.42
Jewell	136.64	136.66	143.10	Wabaunsee	123.50	124.41	124.60
Johnson	103.03	106.24	110.37	Wallace	112.84	119.34	115.10
Kearny	85.14	74.73	72.40	Washington	139.12	142.43	145.74
Kingman	124.13	120.57	118.41	Wichita	137.61	137.99	143.34
Kiowa	125.96	117.63	102.84	Wilson	119.37	118.39	121.54
Labette	146.63	150.40	161.33	Woodson	130.35	134.58	139.02
Lane	146.49	147.25	138.70	Wyandotte	158.14	159.14	158.02
Leavenworth	121.01	119.76	117.89				
Lincoln	152.99	154.66	151.51	Statewide	115.95	116.68	117.51
Linn	91.94	90.91	93.42				

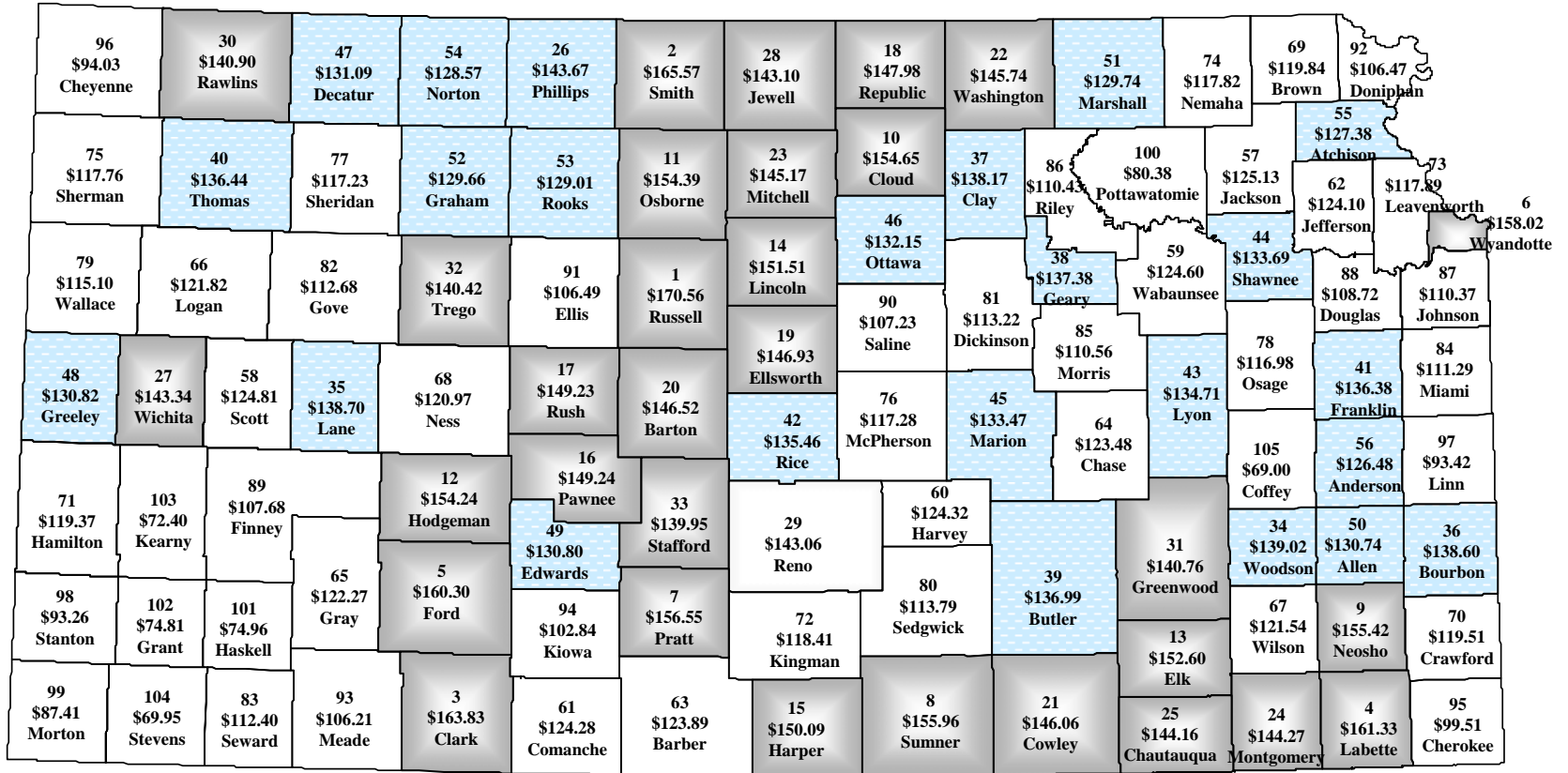


### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2005

Each county shows: Rank: Highest to Lowest (#1 is Highest)

Levy per \$1,000 Assessed Value

- Legend:
- Counties with levy less than \$126.00
  - Counties with levy of \$126.00 - \$140.00
  - Counties with levy above \$140.00



## Total Preliminary Real and Personal Property Taxes Levied by County

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

County	Property Taxes Tax Year 2004	Property Taxes Tax Year 2005	Percent Change	County	Property Taxes Tax Year 2004	Property Taxes Tax Year 2005	Percent Change
Allen	\$10,072,400	\$10,392,439	3.2%	Logan	\$4,425,227	\$4,933,704	11.5%
Anderson	\$8,702,054	\$8,478,571	-2.6%	Lyon	\$28,495,167	\$29,388,400	3.1%
Atchison	\$14,209,670	\$14,511,201	2.1%	Marion	\$11,887,284	\$13,032,508	9.6%
Barber	\$7,890,769	\$9,072,244	15.0%	Marshall	\$10,507,377	\$11,172,084	6.3%
Barton	\$26,017,235	\$28,809,018	10.7%	McPherson	\$32,521,060	\$34,065,177	4.7%
Bourbon	\$11,174,869	\$11,774,333	5.4%	Meade	\$9,793,554	\$11,302,262	15.4%
Brown	\$9,423,450	\$9,837,868	4.4%	Miami	\$32,218,114	\$34,868,038	8.2%
Butler	\$56,107,146	\$60,548,035	7.9%	Mitchell	\$7,439,674	\$7,852,522	5.5%
Chase	\$4,405,453	\$4,775,495	8.4%	Montgomery	\$29,346,281	\$29,676,529	1.1%
Chautauqua	\$3,202,061	\$3,450,725	7.8%	Morris	\$5,755,827	\$6,234,810	8.3%
Cherokee	\$12,629,538	\$13,052,885	3.4%	Morton	\$12,839,515	\$13,986,897	8.9%
Cheyenne	\$3,478,870	\$3,808,129	9.5%	Nemaha	\$8,967,005	\$9,085,718	1.3%
Clark	\$5,607,217	\$6,211,903	10.8%	Neosho	\$12,929,945	\$13,976,728	8.1%
Clay	\$8,285,707	\$8,590,374	3.7%	Ness	\$5,550,665	\$6,434,254	15.9%
Cloud	\$9,959,228	\$10,613,073	6.6%	Norton	\$5,044,472	\$5,118,169	1.5%
Coffey	\$31,394,575	\$31,452,872	0.2%	Osage	\$12,911,527	\$13,830,393	7.1%
Comanche	\$4,954,142	\$5,239,354	5.8%	Ossborne	\$5,298,272	\$5,497,863	3.8%
Cowley	\$27,728,547	\$29,795,995	7.5%	Ottawa	\$7,146,244	\$7,484,417	4.7%
Crawford	\$25,428,756	\$26,271,449	3.3%	Pawnee	\$7,754,609	\$8,075,236	4.1%
Decatur	\$3,914,054	\$4,157,539	6.2%	Phillips	\$6,297,098	\$6,876,805	9.2%
Dickinson	\$15,028,936	\$15,251,016	1.5%	Pottawatomie	\$29,541,562	\$29,647,561	0.4%
Doniphan	\$6,627,277	\$6,975,284	5.3%	Pratt	\$13,896,380	\$15,574,049	12.1%
Douglas	\$99,879,678	\$112,864,756	13.0%	Rawlins	\$4,297,878	\$4,385,323	2.0%
Edwards	\$5,508,799	\$5,708,109	3.6%	Reno	\$62,927,228	\$66,142,658	5.1%
Elk	\$3,373,933	\$3,445,857	2.1%	Republic	\$6,913,684	\$7,111,948	2.9%
Ellis	\$26,918,386	\$28,838,276	7.1%	Rice	\$12,831,102	\$13,551,974	5.6%
Ellsworth	\$7,580,816	\$8,068,323	6.4%	Riley	\$39,018,532	\$40,681,149	4.3%
Finney	\$50,288,289	\$50,666,505	0.8%	Rooks	\$7,015,519	\$7,855,075	12.0%
Ford	\$33,075,754	\$35,257,934	6.6%	Rush	\$4,869,068	\$5,280,618	8.5%
Franklin	\$21,887,643	\$24,227,134	10.7%	Russell	\$10,851,697	\$11,889,205	9.6%
Geary	\$16,577,281	\$18,388,867	10.9%	Saline	\$49,945,408	\$50,417,089	0.9%
Gove	\$4,273,279	\$4,392,136	2.8%	Scott	\$8,349,532	\$8,952,025	7.2%
Graham	\$4,758,859	\$5,479,242	15.1%	Sedgwick	\$388,942,334	\$410,558,235	5.6%
Grant	\$20,688,048	\$25,839,370	24.9%	Seward	\$26,502,429	\$30,081,102	13.5%
Gray	\$7,909,695	\$7,830,481	-1.0%	Shawnee	\$185,504,706	\$190,842,556	2.9%
Greeley	\$4,320,873	\$4,635,117	7.3%	Sheridan	\$3,793,917	\$3,928,405	3.5%
Greenwood	\$7,604,912	\$8,095,693	6.5%	Sherman	\$6,921,597	\$7,301,478	5.5%
Hamilton	\$8,624,683	\$8,672,336	0.6%	Smith	\$5,837,208	\$5,960,211	2.1%
Harper	\$8,484,066	\$9,072,159	6.9%	Stafford	\$8,017,707	\$8,997,022	12.2%
Harvey	\$26,338,677	\$27,255,334	3.5%	Stanton	\$8,548,281	\$9,596,140	12.3%
Haskell	\$14,209,605	\$15,920,788	12.0%	Stevens	\$20,273,333	\$24,831,177	22.5%
Hodgeman	\$4,334,144	\$5,157,754	19.0%	Sumner	\$23,959,471	\$25,134,787	4.9%
Jackson	\$9,030,876	\$9,760,023	8.1%	Thomas	\$10,476,992	\$10,773,339	2.8%
Jefferson	\$15,222,988	\$16,341,200	7.3%	Trego	\$4,955,342	\$5,269,405	6.3%
Jewell	\$4,846,694	\$5,134,920	5.9%	Wabaunsee	\$7,445,367	\$7,798,615	4.7%
Johnson	\$721,925,721	\$791,536,852	9.6%	Wallace	\$2,958,179	\$3,297,757	11.5%
Kearny	18142163.34	20733140.65	14.3%	Washington	\$7,864,470	\$8,218,760	4.5%
Kingman	\$10,602,087	\$11,582,972	9.3%	Wichita	\$4,537,479	\$4,609,583	1.6%
Kiowa	\$6,224,782	\$6,624,144	6.4%	Wilson	\$7,599,587	\$8,491,100	11.7%
Labette	\$16,308,320	\$18,055,968	10.7%	Woodson	\$3,756,940	\$3,921,956	4.4%
Lane	\$3,894,161	\$4,549,424	16.8%	Wyandotte	\$165,605,204	\$175,555,032	6.0%
Leavenworth	\$53,969,579	\$57,897,430	7.3%				
Lincoln	\$5,118,715	\$5,285,900	3.3%				
Linn	\$14,292,441	\$15,114,701	5.8%	Total	\$2,963,544,950	3,175,050,492	7.1%

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

County	12/30/2004	12/30/2004	12/30/2005	12/30/2005	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Allen	\$1,474,998	\$13,508,172	\$1,571,664	\$13,681,514	6.6%	1.3%
Anderson	\$877,592	\$8,150,762	\$921,284	\$8,497,440	5.0%	4.3%
Atchison	\$1,557,455	\$15,511,108	\$1,711,500	\$15,553,998	9.9%	0.3%
Barber	\$649,155	\$5,694,438	\$680,933	\$5,839,403	4.9%	2.5%
Barton	\$3,789,947	\$29,150,525	\$3,935,286	\$30,100,091	3.8%	3.3%
Bourbon	\$1,571,740	\$13,251,670	\$1,659,062	\$13,320,869	5.6%	0.5%
Brown	\$887,498	\$9,916,738	\$979,758	\$10,182,697	10.4%	2.7%
Butler	\$7,678,042	\$66,335,841	\$7,901,845	\$69,095,023	2.9%	4.2%
Chase	\$298,024	\$3,083,211	\$311,043	\$3,197,997	4.4%	3.7%
Chautauqua	\$448,582	\$3,971,831	\$345,756	\$3,059,250	-22.9%	-23.0%
Cherokee	\$1,567,342	\$21,227,058	\$1,645,296	\$21,312,126	5.0%	0.4%
Cheyenne	\$270,734	\$3,827,392	\$286,844	\$3,801,279	6.0%	-0.7%
Clark	\$358,620	\$2,718,201	\$395,976	\$2,813,251	10.4%	3.5%
Clay	\$968,829	\$8,531,733	\$1,024,574	\$8,664,035	5.8%	1.6%
Cloud	\$1,195,611	\$9,187,958	\$1,219,278	\$9,440,134	2.0%	2.7%
Coffey	\$570,639	\$11,735,025	\$581,949	\$11,879,175	2.0%	1.2%
Comanche	\$233,437	\$2,344,828	\$244,647	\$2,310,087	4.8%	-1.5%
Cowley	\$3,668,839	\$32,089,071	\$3,934,233	\$32,435,788	7.2%	1.1%
Crawford	\$3,137,014	\$35,171,468	\$3,309,219	\$35,466,302	5.5%	0.8%
Decatur	\$361,631	\$3,537,360	\$373,211	\$3,502,683	3.2%	-1.0%
Dickinson	\$2,026,512	\$20,446,891	\$2,027,824	\$21,072,460	0.1%	3.1%
Doniphan	\$591,523	\$7,666,682	\$679,590	\$8,051,244	14.9%	5.0%
Douglas	\$7,979,106	\$96,438,225	\$8,339,809	\$98,313,189	4.5%	1.9%
Edwards	\$422,920	\$3,836,042	\$424,970	\$3,714,257	0.5%	-3.2%
Elk	\$311,939	\$2,919,884	\$370,436	\$2,962,184	18.8%	1.4%
Ellis	\$2,891,475	\$29,455,854	\$2,907,701	\$30,785,615	0.6%	4.5%
Ellsworth	\$806,519	\$6,339,163	\$834,261	\$6,332,107	3.4%	-0.1%
Finney	\$3,208,016	\$34,593,744	\$3,488,837	\$34,746,256	8.8%	0.4%
Ford	\$3,798,994	\$27,888,862	\$3,648,410	\$28,104,037	-4.0%	0.8%
Franklin	\$2,724,111	\$25,709,591	\$2,851,008	\$26,187,494	4.7%	1.9%
Geary	\$2,209,173	\$19,385,679	\$2,266,865	\$20,208,656	2.6%	4.2%
Gove	\$327,520	\$3,689,819	\$334,196	\$3,814,022	2.0%	3.4%
Graham	\$375,058	\$3,029,155	\$390,359	\$3,102,396	4.1%	2.4%
Grant	\$626,558	\$10,572,136	\$631,885	\$10,719,718	0.9%	1.4%
Gray	\$785,050	\$7,596,481	\$822,498	\$7,913,966	4.8%	4.2%
Greeley	\$233,761	\$2,109,075	\$215,423	\$2,074,504	-7.8%	-1.6%
Greenwood	\$853,477	\$7,237,641	\$861,740	\$7,231,908	1.0%	-0.1%
Hamilton	\$308,889	\$3,071,474	\$339,372	\$2,736,667	9.9%	-10.9%
Harper	\$942,484	\$6,639,458	\$958,634	\$6,755,749	1.7%	1.8%
Harvey	\$3,191,078	\$32,102,106	\$2,809,291	\$28,185,922	-12.0%	-12.2%
Haskell	\$360,470	\$5,511,181	\$388,463	\$5,682,361	7.8%	3.1%
Hodgeman	\$299,065	\$2,285,118	\$331,210	\$2,337,669	10.7%	2.3%
Jackson	\$1,262,768	\$13,209,578	\$1,319,073	\$13,682,340	4.5%	3.6%
Jefferson	\$2,108,559	\$20,961,489	\$2,151,850	\$21,640,981	2.1%	3.2%
Jewell	\$407,165	\$3,771,616	\$434,282	\$3,723,212	6.7%	-1.3%
Johnson	\$63,741,429	\$761,555,444	\$65,070,994	\$783,704,614	2.1%	2.9%
Kearny	\$324,056	\$5,547,105	\$361,700	\$5,552,663	11.6%	0.1%
Kingman	\$1,007,499	\$9,556,639	\$1,027,058	\$9,863,324	1.9%	3.2%
Kiowa	\$394,401	\$4,021,873	\$423,539	\$3,997,008	7.4%	-0.6%
Labette	\$2,282,768	\$19,255,743	\$2,448,443	\$19,335,715	7.3%	0.4%
Lane	\$288,471	\$2,372,468	\$305,670	\$2,416,593	6.0%	1.9%
Leavenworth	\$7,279,077	\$71,228,016	\$7,467,013	\$73,923,506	2.6%	3.8%
Lincoln	\$419,033	\$3,093,131	\$420,264	\$3,160,026	0.3%	2.2%

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

County	12/30/2004	12/30/2004	12/30/2005	12/30/2005	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Linn	\$858,596	\$12,116,969	\$897,495	\$12,476,299	4.5%	3.0%
Logan	\$382,424	\$3,327,275	\$391,962	\$3,386,340	2.5%	1.8%
Lyon	\$3,418,483	\$30,978,781	\$3,510,649	\$30,880,262	2.7%	-0.3%
Marion	\$1,250,873	\$11,949,605	\$1,240,485	\$11,829,345	-0.8%	-1.0%
Marshall	\$1,155,005	\$11,454,856	\$1,193,215	\$11,837,323	3.3%	3.3%
McPherson	\$3,140,881	\$32,446,778	\$3,285,638	\$33,149,759	4.6%	2.2%
Meade	\$457,229	\$5,289,859	\$492,767	\$5,419,428	7.8%	2.4%
Miami	\$3,515,917	\$39,350,376	\$3,646,476	\$41,077,328	3.7%	4.4%
Mitchell	\$873,978	\$7,690,419	\$876,484	\$7,726,075	0.3%	0.5%
Montgomery	\$3,879,846	\$30,455,488	\$4,041,213	\$31,657,304	4.2%	3.9%
Morris	\$567,193	\$6,478,352	\$569,248	\$6,665,363	0.4%	2.9%
Morton	\$299,368	\$4,201,775	\$313,299	\$4,245,243	4.7%	1.0%
Nemaha	\$1,051,179	\$11,270,279	\$1,178,537	\$12,021,722	12.1%	6.7%
Neosho	\$2,156,026	\$16,218,039	\$2,191,891	\$16,635,989	1.7%	2.6%
Ness	\$490,316	\$4,307,518	\$492,590	\$4,437,868	0.5%	3.0%
Norton	\$570,998	\$5,209,697	\$592,747	\$5,247,359	3.8%	0.7%
Osage	\$1,544,594	\$18,132,883	\$1,581,126	\$18,303,655	2.4%	0.9%
Osborne	\$525,823	\$4,300,748	\$527,658	\$4,274,676	0.3%	-0.6%
Ottawa	\$716,129	\$6,617,719	\$685,561	\$6,575,245	-4.3%	-0.6%
Pawnee	\$894,516	\$6,885,664	\$898,747	\$6,821,456	0.5%	-0.9%
Phillips	\$685,545	\$5,783,237	\$717,679	\$5,985,242	4.7%	3.5%
Pottawatomie	\$1,364,308	\$22,868,429	\$1,446,914	\$23,682,240	6.1%	3.6%
Pratt	\$1,405,799	\$10,696,591	\$1,512,330	\$10,927,714	7.6%	2.2%
Rawlins	\$455,692	\$3,827,448	\$388,687	\$3,133,088	-14.7%	-18.1%
Reno	\$7,104,586	\$61,249,591	\$7,562,528	\$62,444,990	6.4%	2.0%
Republic	\$703,742	\$5,623,906	\$730,758	\$5,782,913	3.8%	2.8%
Rice	\$1,288,767	\$10,148,069	\$1,273,888	\$10,312,543	-1.2%	1.6%
Riley	\$4,394,188	\$43,950,228	\$4,275,451	\$45,815,443	-2.7%	4.2%
Rooks	\$724,833	\$5,396,433	\$803,202	\$5,589,527	10.8%	3.6%
Rush	\$444,461	\$3,569,048	\$460,889	\$3,561,879	3.7%	-0.2%
Russell	\$1,020,953	\$7,729,577	\$1,143,120	\$8,150,357	12.0%	5.4%
Saline	\$5,029,879	\$59,462,565	\$5,232,159	\$60,267,920	4.0%	1.4%
Scott	\$720,629	\$6,613,400	\$734,020	\$6,699,949	1.9%	1.3%
Sedgwick	\$45,169,150	\$483,967,273	\$46,105,137	\$497,788,127	2.1%	2.9%
Seward	\$1,827,285	\$21,018,975	\$2,092,529	\$21,282,625	14.5%	1.3%
Shawnee	\$19,917,469	\$176,323,205	\$20,169,225	\$179,639,674	1.3%	1.9%
Sheridan	\$352,945	\$3,662,999	\$369,472	\$3,848,632	4.7%	5.1%
Sherman	\$671,111	\$7,264,600	\$733,927	\$7,390,855	9.4%	1.7%
Smith	\$522,035	\$4,404,648	\$555,919	\$4,400,176	6.5%	-0.1%
Stafford	\$608,004	\$4,742,176	\$645,016	\$4,941,931	6.1%	4.2%
Stanton	\$248,062	\$3,498,607	\$265,603	\$3,417,472	7.1%	-2.3%
Stevens	\$354,988	\$7,680,721	\$403,539	\$7,751,277	13.7%	0.9%
Sumner	\$3,038,186	\$23,778,364	\$3,207,228	\$24,045,788	5.6%	1.1%
Thomas	\$975,333	\$8,966,020	\$1,069,702	\$9,176,166	9.7%	2.3%
Trego	\$406,097	\$3,614,607	\$414,412	\$3,584,881	2.0%	-0.8%
Wabaunsee	\$742,042	\$7,691,712	\$800,480	\$7,733,798	7.9%	0.5%
Wallace	\$174,271	\$2,121,680	\$192,127	\$2,069,530	10.2%	-2.5%
Washington	\$734,513	\$6,176,885	\$753,534	\$6,325,733	2.6%	2.4%
Wichita	\$332,891	\$2,941,382	\$351,326	\$2,987,287	5.5%	1.6%
Wilson	\$968,995	\$9,800,304	\$987,258	\$9,934,973	1.9%	1.4%
Woodson	\$384,894	\$3,716,064	\$410,123	\$3,716,631	6.6%	0.0%
Wyandotte	<u>\$17,317,781</u>	<u>\$119,231,515</u>	<u>\$16,841,133</u>	<u>\$121,913,517</u>	-2.8%	2.2%
Total	\$294,193,465	\$2,988,245,092	\$301,643,128	\$3,055,156,422	2.5%	2.2%

## Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2005

<b>Vehicle Registration Fees **</b>	
Automobiles	
0 - 3000 lbs	\$30.00
3001 - 3999 lbs	\$30.00
4000 - 4500 lbs	\$30.00
over 4500 lbs	\$40.00
County Registrations	
Regular Truck - gross weight to:	
12M	\$40.00
16M	\$102.00
20M	\$132.00
24M	\$197.00
26M	\$312.00
30M	\$312.00
36M	\$375.00
42M	\$475.00
48M	\$605.00
54M	\$805.00
60M	\$1,010.00
66M	\$1,210.00
74M	\$1,535.00
80M	\$1,735.00
85M	\$1,935.00
Local, 6000 Mile & Custom Harvest Trucks to:	
16M	\$62.00
20M	\$102.00
24M	\$132.00
26M	\$177.00
30M	\$177.00
36M	\$215.00
42M	\$245.00
48M	\$315.00
54M	\$415.00
60M	\$480.00
66M	\$580.00
74M	\$760.00
80M	\$890.00
85M	\$1,010.00
Farm Truck - gross weight to:	
16M	\$37.00
20M	\$42.00
24M	\$52.00
26M	\$72.00
54M	\$75.00
60M	\$190.00
66M	\$370.00
85M	\$610.00
County Qtr Pay	1/4 of annual fee
County 72 Hour	\$26.00
County 30 Day	varies by weight

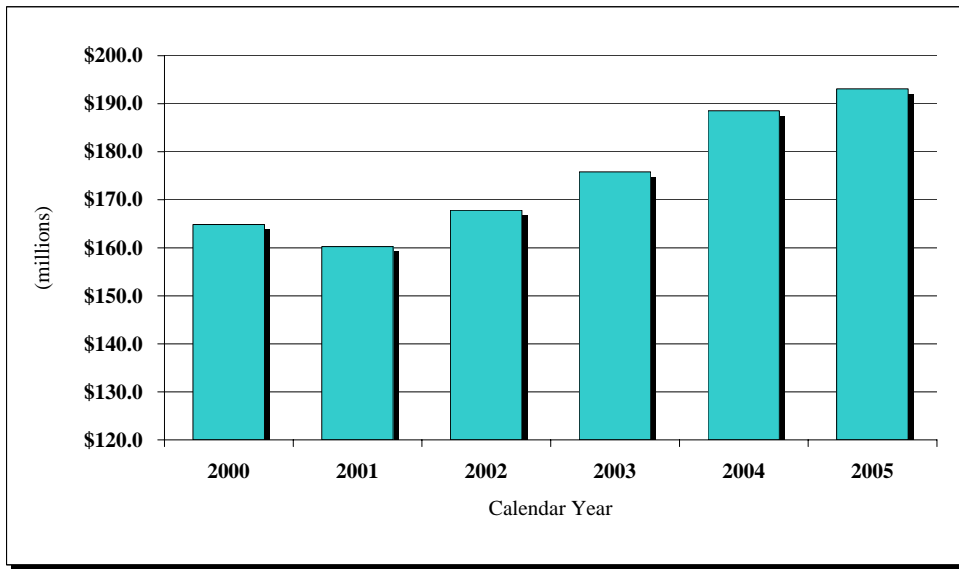
<b>Vehicle Registration Fees (cont.) **</b>	
Urban Buses: 8-30 passengers	\$15.00
31 - 39 passengers	\$30.00
over 39 passengers	\$60.00
Transit Authorities	\$2.00
Trailers:	
8M	\$15.00
12M	\$25.00
Over 12M	\$35.00
Drive-Away, first	\$44.00
Drive-Away, others	\$18.00
Antique, Regular	\$40.00
Antique, Personalized	\$40.00
Amateur Radio	\$1.00 + standard fee
Special Interest	\$26.00
National Guard	standard fee
Pearl Harbor Survivor	standard fee
Disabled	standard fee
Purple Heart	standard fee
Veteran	standard fee
Educational Institution	varies
Disabled Veteran, Ex-POW	free
Medal of Honor	free
Veterans	standard fee
Motorcycles	\$16.00
Motor Bikes	\$11.00
Dealer, full-privilege	\$350.00
Dealer, regular, first	\$275.00
Dealer, regular, others	\$25.00
Personalized (one-time)	\$40.00
<b><u>Interstate</u></b>	
72 Hour	\$26.00
30 Day	varies by weight
Apportioned & Qtr	varies by weight
Job Hunter's Permit	\$26.00
Modified Cab Card	\$1.00
Replacement Cab Card	\$3.00
<b><u>Driver License Fees</u></b>	
Class A/B *	\$28.00
Class C*	\$22.00
Class M*	\$16.50
CDL Class A, B or C*	\$22.00
CDL Endorsements/each	\$10.00
Hazardous Material Endorsement Fee	\$95.00
CDL Instruction Permit*	\$9.00
Instructional Permit*	\$6.00
Farm Permit*	\$12.00
Exam	\$3.00
Re-Exam	\$1.50
DUI Exam	\$25.00
Duplicate*	\$12.00
Identification Card*	\$15.00
Senior (age 65 and over)/ Handicapped ID Card *	\$8.00
Penalty	\$1.00
Photo	\$4.00

\* Includes a \$4 fee for photograph. (In 1997 expiration extended to 6 years for drivers between ages of 21 and 65.)

\*\* For all county-registered vehicles add \$3.00 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>
2000	\$164,837,197	8.5%
2001	\$160,252,256	-2.8%
2002	\$167,818,587	4.7%
2003	\$175,821,903	4.8%
2004	\$188,535,174	7.2%
2005	\$193,089,020	2.4%

## Vehicle Revenue Collections Calendar Year 2005

### Vehicle Revenue Collections by Source by Calendar Year

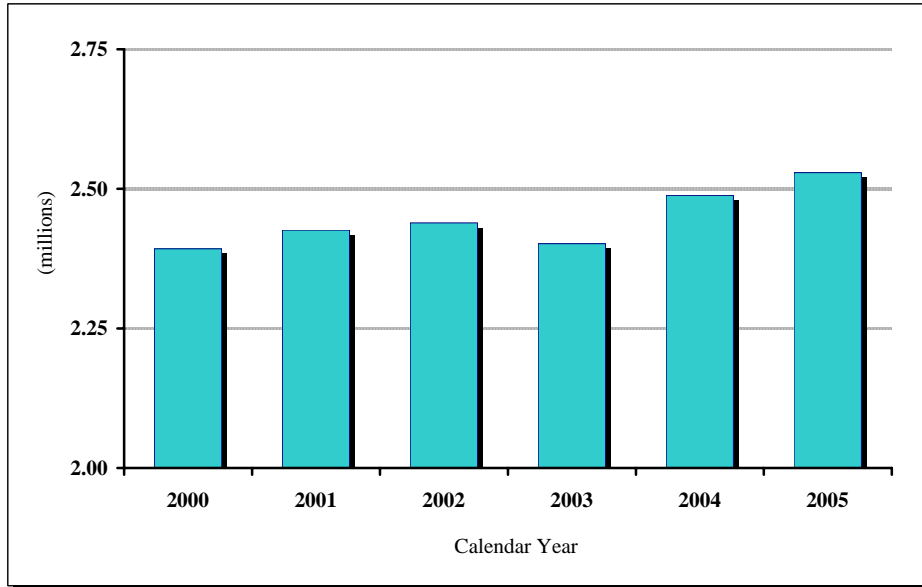
<u>Source</u>	<u>CY 2005 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$135,537,213	70.2%
Interstate Apportioned	\$39,345,860	20.4%
Driver License	\$17,452,243	9.0%
Motor Carrier Inspection	<u>\$753,704</u>	<u>0.4%</u>
Total	\$193,089,020	100.0%

### Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2005 Collection</u>	<u>Percent Total</u>
State Highway	\$163,978,783	84.9%
County Funds	\$13,935,973	7.2%
Driver Safety	\$3,041,988	1.6%
Refunds	\$471,851	0.2%
Motorcycle Safety	\$122,742	0.06%
Other	<u>\$11,537,683</u>	<u>6.0%</u>
Total	\$193,089,020	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>
2000	2,392,577	0.6%
2001	2,426,213	1.4%
2002	2,439,041	0.5%
2003	2,401,843	-1.5%
2004	2,488,284	3.6%
2005	2,529,069	1.6%



## Motor Vehicle Registrations by Type, Calendar Years 2004 and 2005

### Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2004</u>	Calendar Year <u>2005</u>	Percent Change
Automobiles	1,420,210	1,442,888	1.6%
Trucks	701,601	709,155	1.1%
Trailers	119,592	125,563	5.0%
Motorcycles	56,019	60,834	8.6%
Motorized Bicycles	5,659	5,976	5.6%
RV <sup>1</sup>	13,561	13,306	-1.9%
Special Registration	<u>171,642</u>	<u>171,347</u>	-0.2%
Total	2,488,284	2,529,069	1.6%

### Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2004</u>	Percent Total <u>2005</u>
Automobiles	57.08%	57.05%
Trucks	28.20%	28.04%
Trailers	4.81%	4.96%
Motorcycles	2.25%	2.41%
Motorized Bicycles	0.23%	0.24%
RV <sup>1</sup>	0.54%	0.53%
Special Registration	6.90%	6.78%
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.*

## Motor Vehicle Registrations by County, Calendar Year 2005

<u>County</u>	<u>Auto</u>	<u>Truck</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV*</u>	<u>Special **</u>	<u>Total</u>
Allen	6,510	5,347	812	349	48	100	991	14,157
Anderson	3,964	3,799	639	155	41	54	682	9,334
Atchison	7,969	5,551	1,164	294	16	70	1,197	16,261
Barber	2,436	2,864	428	156	23	33	330	6,270
Barton	14,290	9,723	2,128	683	65	192	1,844	28,925
Bourbon	7,016	4,944	727	329	27	65	867	13,975
Brown	5,278	4,054	1,063	287	26	41	861	11,610
Butler	30,533	18,520	2,989	1,672	184	458	4,611	58,967
Chase	1,459	1,659	298	81	4	17	230	3,748
Chautauqua	1,689	2,405	309	80	1	37	248	4,769
Cherokee	9,179	8,007	1,199	535	26	112	1,761	20,819
Cheyenne	1,617	1,752	456	81	2	20	223	4,151
Clark	1,130	1,141	189	64	5	26	163	2,718
Clay	4,420	3,559	780	198	28	75	743	9,803
Cloud	4,709	4,050	843	277	47	67	712	10,705
Coffey	4,732	4,285	829	290	28	74	740	10,978
Comanche	882	1,147	187	57	2	8	113	2,396
Cowley	16,627	11,216	1,554	901	85	263	2,434	33,080
Crawford	17,079	10,729	1,394	903	85	126	2,468	32,784
Decatur	1,859	2,140	601	88	9	32	207	4,936
Dickinson	9,971	7,395	1,374	576	44	124	1,626	21,110
Doniphan	3,818	3,441	881	201	6	39	561	8,947
Douglas	50,539	15,796	2,872	1,624	245	310	4,901	76,287
Edwards	1,673	1,918	394	70	6	23	190	4,274
Elk	1,426	1,924	263	34	5	20	251	3,923
Ellis	13,849	8,613	1,741	771	131	153	1,820	27,078
Ellsworth	3,048	2,827	718	182	36	37	527	7,375
Finney	16,681	9,570	1,853	745	76	179	1,865	30,969
Ford	14,008	8,478	1,315	531	45	150	1,435	25,962
Franklin	13,104	8,717	1,594	700	88	192	1,743	26,138
Geary	15,091	5,375	835	600	36	137	2,344	24,418
Gove	1,676	2,063	555	76	28	42	273	4,713
Graham	1,607	1,641	396	97	38	47	219	4,045
Grant	3,623	3,406	954	229	21	40	351	8,624
Gray	2,698	3,250	714	158	4	38	276	7,138
Greeley	720	1,055	251	33	3	16	98	2,176
Greenwood	3,424	3,837	684	105	33	38	564	8,685
Hamilton	1,163	1,393	335	76	7	22	197	3,193
Harper	3,100	2,995	553	163	28	46	477	7,362
Harvey	18,305	9,187	1,529	947	131	203	2,039	32,341
Haskell	2,161	2,417	567	111	14	23	198	5,491
Hodgeman	1,043	1,610	266	47	2	18	137	3,123
Jackson	6,742	5,587	1,295	311	31	95	1,085	15,146
Jefferson	10,343	7,585	1,766	604	32	158	1,330	21,818
Jewell	1,913	2,387	809	107	16	36	332	5,600
Johnson	324,768	64,880	9,574	9,724	510	1,091	23,545	434,092
Kearny	1,973	2,051	530	76	11	33	257	4,931
Kingman	4,296	4,349	949	202	18	64	675	10,553
Kiowa	1,506	1,758	389	82	6	27	169	3,937
Labette	10,235	7,601	758	502	47	124	1,644	20,911
Lane	1,065	1,330	291	65	18	31	128	2,928
Leavenworth	33,211	16,614	3,127	1,921	60	365	5,994	61,292
Lincoln	1,741	1,979	497	58	7	23	290	4,595
Linn	5,193	4,755	958	288	26	95	763	12,078
Logan	1,573	1,670	411	122	14	25	173	3,988
Lyon	16,010	9,920	1,316	637	86	162	1,697	29,828
Marion	6,601	5,346	934	337	97	63	924	14,302
Marshall	5,811	5,032	1,091	258	32	68	958	13,250
McPherson	15,495	10,266	2,277	1,020	141	187	2,339	31,725

## Motor Vehicle Registrations by County, Calendar Year 2005

<u>County</u>	<u>Auto</u>	<u>Truck</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV*</u>	<u>Special **</u>	<u>Total</u>
Meade	2,238	2,253	424	86	11	48	239	5,299
Miami	16,720	11,151	2,808	1,015	55	212	2,286	34,247
Mitchell	3,624	3,779	947	214	37	61	453	9,115
Montgomery	16,193	10,826	1,010	793	83	182	2,203	31,290
Morris	3,017	2,986	582	128	23	37	525	7,298
Morton	1,612	1,703	272	71	8	20	153	3,839
Nemaha	5,702	4,728	1,313	299	31	28	637	12,738
Neosho	7,858	6,650	1,077	470	45	115	1,042	17,257
Ness	1,814	2,642	648	124	12	36	263	5,539
Norton	2,874	2,778	835	144	16	43	386	7,076
Osage	8,889	6,569	1,209	436	62	159	1,504	18,828
Osborne	2,209	2,554	635	146	9	28	278	5,859
Ottawa	3,227	3,136	675	164	28	43	431	7,704
Pawnee	3,258	2,601	602	186	9	40	449	7,145
Phillips	3,200	3,203	980	232	36	49	400	8,100
Pottawatomie	10,682	7,649	1,689	535	36	145	1,470	22,206
Pratt	4,834	4,024	837	237	27	67	553	10,579
Rawlins	1,622	1,915	436	97	14	25	157	4,266
Reno	32,075	17,782	2,746	1,825	175	450	4,056	59,109
Republic	2,884	3,002	682	148	29	49	415	7,209
Rice	4,892	3,900	826	263	31	90	798	10,800
Riley	22,415	8,638	1,453	943	150	174	3,013	36,786
Rooks	2,834	2,920	716	172	18	65	481	7,206
Rush	1,919	2,031	405	97	19	17	268	4,756
Russell	3,743	3,379	701	194	36	60	536	8,649
Saline	28,795	14,230	2,612	1,443	214	351	4,151	51,796
Scott	2,580	2,610	611	162	9	28	349	6,349
Sedgwick	244,170	93,954	12,135	9,299	1,062	2,221	29,529	392,370
Seward	9,963	5,414	826	313	52	96	861	17,525
Shawnee	93,181	32,894	5,479	3,619	290	855	12,476	148,794
Sheridan	1,586	2,000	594	88	39	33	195	4,535
Sherman	3,222	2,891	785	226	49	60	332	7,565
Smith	2,305	2,605	756	80	31	43	294	6,114
Stafford	2,392	2,726	694	111	10	38	265	6,236
Stanton	1,178	1,290	287	80	1	26	121	2,983
Stevens	2,676	2,758	760	196	12	37	314	6,753
Sumner	12,367	9,383	1,338	614	80	190	1,770	25,742
Thomas	3,959	3,826	1,046	265	20	74	476	9,666
Trego	1,827	2,022	531	128	28	34	319	4,889
Wabaunsee	3,707	3,244	632	180	3	35	532	8,333
Wallace	920	1,344	340	52	2	13	87	2,758
Washington	3,185	3,363	891	156	6	33	688	8,322
Wichita	1,211	1,713	395	61	0	12	130	3,522
Wilson	4,832	4,540	700	283	29	62	822	11,268
Woodson	1,796	2,061	368	77	15	23	273	4,613
Wyandotte	72,119	24,578	3,070	2,512	93	385	8,547	111,304

Total 1,442,888 709,155 125,563 60,834 5,976 13,306 171,347 2,529,069

Kansas Based Active I.R.P. Registrations in 2005 3,069

Kansas Based Plates Issued Under IRP Proration in 2005 22,713

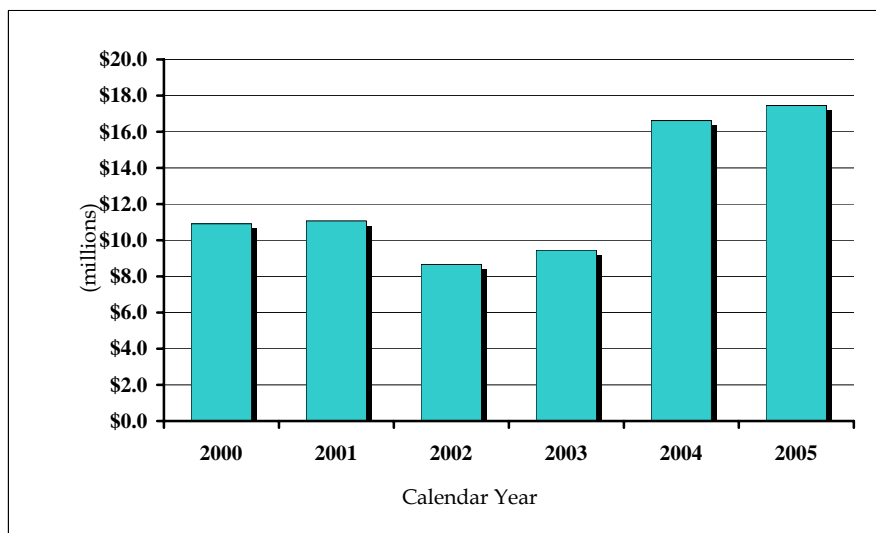
\*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.

\*\* Special includes Personalized, National Guard, Amateur Radio, Disabled, Antique, Special Interest (street rod, etc.), Veteran, Pearl Harbor survivor, ex-POW, etc.

The figures reflect registrations sold in counties and reported to the Division; and should not be considered to be an exact number of vehicles on the road.

## 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. This legislation is partially responsible for the Calendar year 1997, 1998, and 1999 increases. During the 2003 Legislative Session, House Bill 2192 was enacted, which increased fees across the board for drivers' licenses and identification cards resulting in a significant collections increase in Calendar Year 2004.



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$10,911,617	-2.6%
2001	\$11,073,725	1.5%
2002	\$8,667,918	-21.7%
2003	\$9,454,201	9.1%
2004	\$16,618,470	75.8%
2005	\$17,452,243	5.0%

## Driver Licenses by Age and License Class, Calendar Year 2005

### Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2005</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	31,822	1.6%
16 - 24	320,046	16.0%
25 - 49	892,318	44.5%
50 - 64	452,749	22.6%
65 and over	<u>309,125</u>	15.4%
Total by Age	2,006,060	100.0%

### Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2005</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	131,585	6.6%
Class A & B	25,629	1.3%
Class C	1,689,787	84.2%
Class M	<u>159,059</u>	7.9%
Total	2,006,060	100.0%

\* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

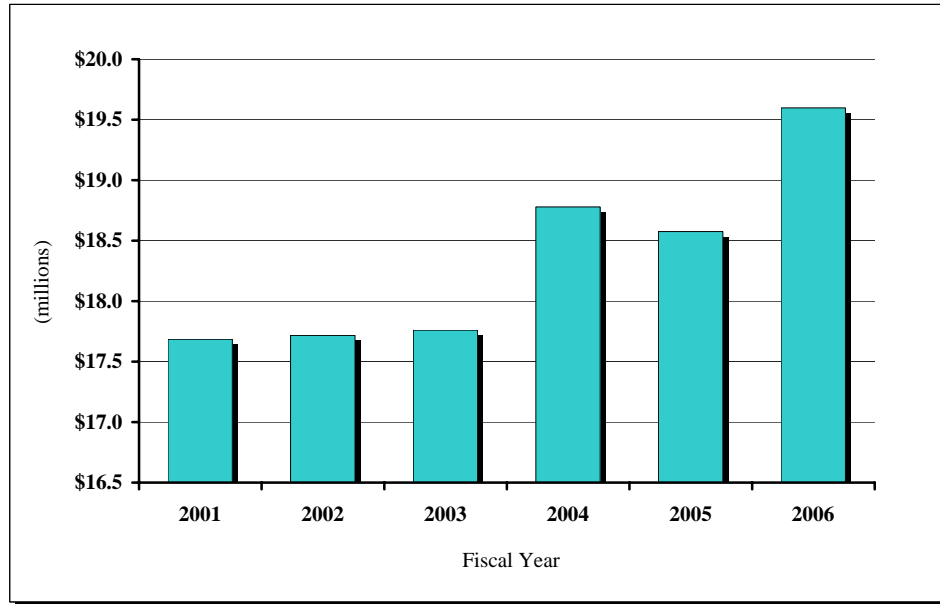
Class C: regular automobile

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

## Gallonge Tax Receipts by Components and Fiscal Year

### Gross Gallonge Tax by Components

	Fiscal Year <u>2005</u>	Fiscal Year <u>2006</u>	Percent <u>Change</u>
Alcohol and Spirits	\$7,616,528	\$8,323,921	9.3%
Fortified and Light Wine	\$875,297	\$985,887	12.6%
Strong Beer	\$8,006,076	\$8,198,566	2.4%
Cereal Malt Beverage	<u>\$2,076,927</u>	<u>\$2,089,760</u>	0.6%
Total	\$18,574,828	\$19,598,134	5.5%

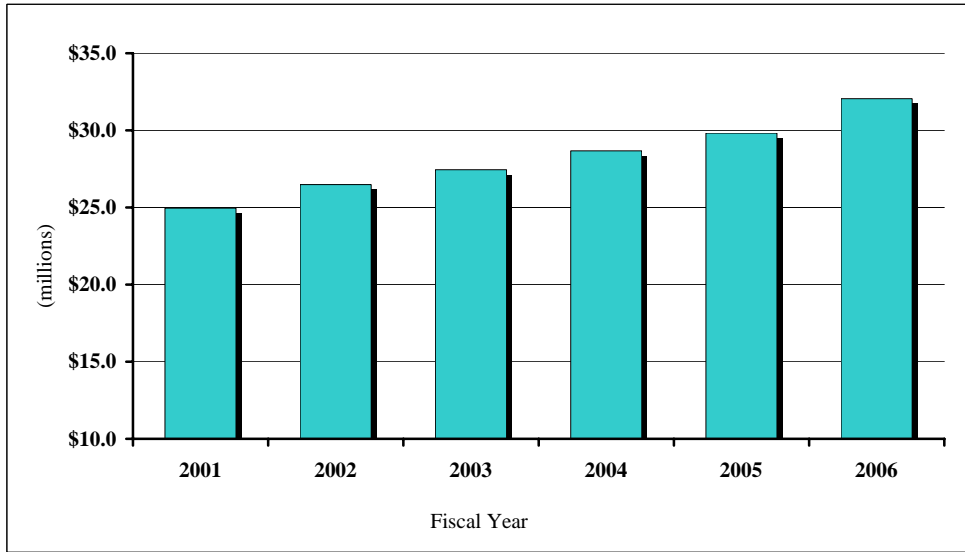


### Total Gallonge Tax by Fiscal Year

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2001	\$17,684,625	1.0%
2002	\$17,716,661	0.2%
2003	\$17,760,697	0.2%
2004	\$18,779,625	5.7%
2005	\$18,574,828	-1.1%
2006	\$19,598,134	5.5%

## Liquor Excise Tax Gross Receipts

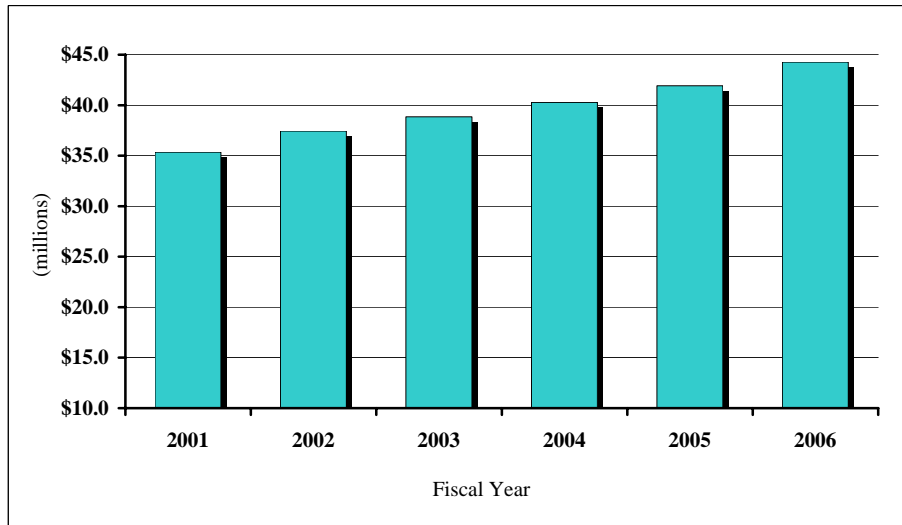
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$24,955,471	10.1%
2002	\$26,483,710	6.1%
2003	\$27,450,972	3.7%
2004	\$28,672,690	4.5%
2005	\$29,826,910	4.0%
2006	\$32,051,923	7.5%

## 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>
2001	\$35,356,154	6.1%
2002	\$37,435,563	5.9%
2003	\$38,859,323	3.8%
2004	\$40,272,868	3.6%
2005	\$41,924,949	4.1%
2006	\$44,264,770	5.6%



## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2006 Total Liquor Taxes and Fees




	Fiscal Year <u>2006</u>	Percent <u>Total</u>
Gallonage Tax	\$19,598,134	19.7%
Liquor Excise Tax	\$32,051,923	32.2%
Liquor Enforcement Tax	\$44,264,770	44.5%
Fees and Fines	<u>\$3,663,774</u>	<u>3.7%</u>
Total	\$99,578,601	100.0%

### Alcoholic Beverage Licenses Issued

Retail Liquor Stores	730
Spirits Distributors	6
Wine Distributors	8
Beer Distributors	42
Class A Vets, Frat'l Club	236
Class A Social Club 500+	18
Class A Social Club <500	61
Class B Private Clubs	150
Drinking Establishments	1,553
Caterers	22
Hotels	39
Drinking Establishments/Caterers	82
Hotel/Caterers	16
Farm Wineries	15
Farm Winery Outlet	7
Microbreweries	14
 Total	 2,999

# Kansas Liquor-by-the-Drink November 2006

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

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

