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DEPARTMENT OFFICIALS

JANUARY 2020

Mark A. Burghart
Secretary of Revenue

SECRETARIAT STAFF

Chief of Staff

Mark Beshears

Legal Services

David Clauser, General Counsel

Office of Special Investigations

Joanna Labastida, Director

Office of Financial Management and Audit Services

Kris Holm, CFO & Director of Audit Services

Office of Research and Analysis

Kathleen Smith, Director

Information Services

Andy Sandberg, Chief Information Officer

Public Information Officer

Zach Fletcher

Legislative Liaison

Ethan Spurling

DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control

Debbi Beavers, Director

Bart Branyon, Chief Enforcement Officer

Audra Shughart, Licensing Manager

Division of Tax Operations

Steve Stotts, Director

Business Support Services

Andy Coultis, Business Support Senior Manager

Customer Relations

John Peterson, Customer Relations Senior Manager

Financial & Document Management

Monica Becker, Financial & Document Management Senior Manager

Revenue Recovery

Dedra Platt, Revenue Recovery Senior Manager

Division of Property Valuation

David Harper, Director

Roger Hamm, Deputy Director

Division of Vehicles

David Harper, Director

Deann Williams, Deputy Director

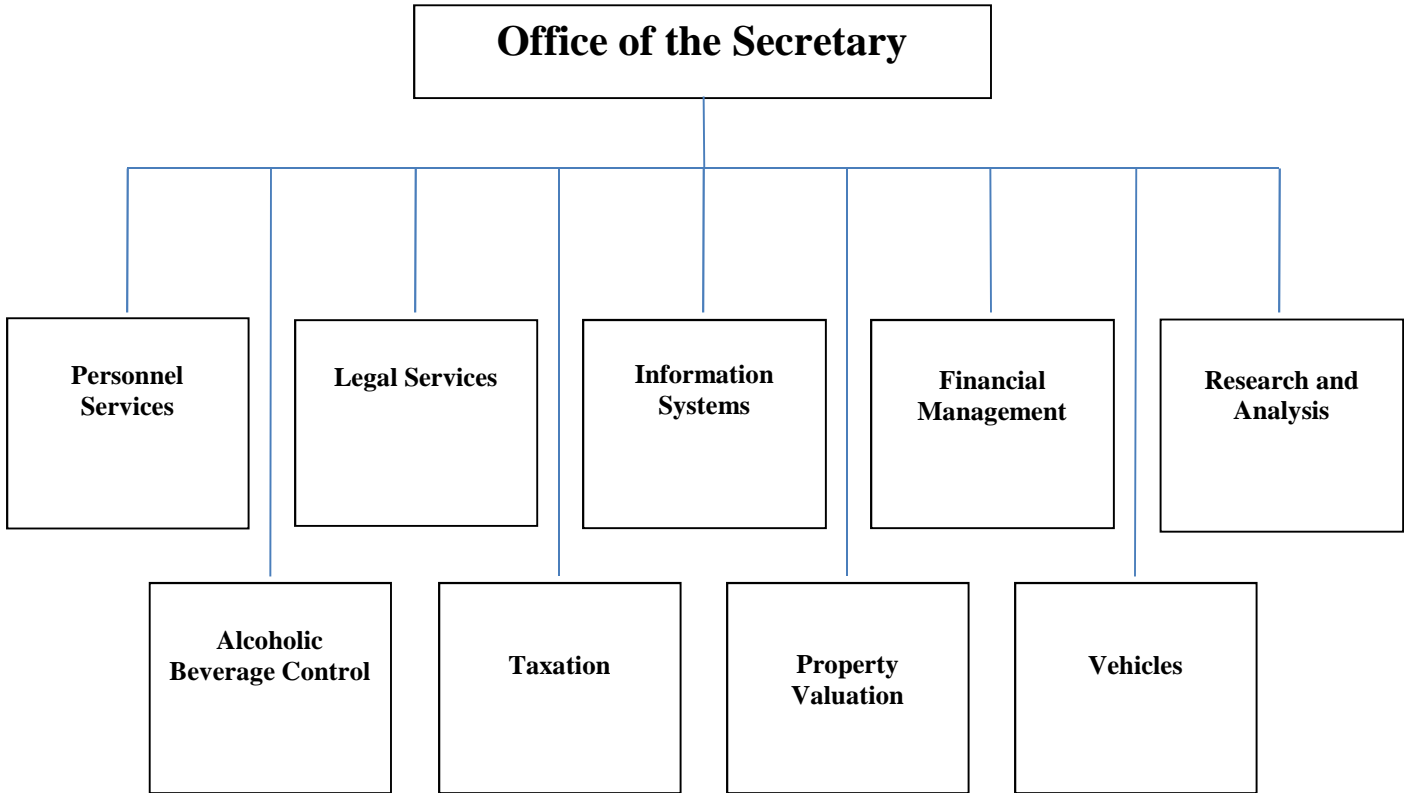
Vehicle Services Senior Manager

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

Driver Services Senior Manager

Kent Selk, Drivers Solutions, Driver Licensing and CDL

**KANSAS DEPARTMENT OF REVENUE
ORGANIZATION CHART
FISCAL YEAR 2019/2020**



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
Collections	(785) 296- 6121	Bingo Tax	(785) 368- 8222
Human Resources	(785) 296- 3077	Cigarette and Tobacco Products	(785) 368- 8222
Property Valuation Division	(785) 296- 2365	Commercial Motor Veh Office (CMVO)	(785) 296- 3621
Secretary of Revenue's Office	(785) 296- 3042	Commercial Vehicle Central Permit	(785) 368- 6501
Taxation	(785) 368- 8222	Corporate Income Tax	(785) 368- 8222
Vehicles	(785) 296- 3601	Dealer Licensing	(785) 296- 8385
		Driver License Examination	(785) 296- 3963
Taxpayer Advocate	(785) 296- 2473	Driver License Examination, Burlingame	(785) 266- 7380
		Driver Medical/Vision	(785) 368- 8971
		Driver Solutions	(785) 296- 3671
For registration to remit taxes:		Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Electronic Filing	(785) 296- 6993
		Environmental Assurance Fee	(785) 368- 8222
Billing and tax inquiries:		Estate Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Fed/State Discovery	(785) 368- 6337
Refund Information Line	1(800) 894- 0318	Fiduciary	(785) 368- 8222
		Food Sales Tax Refund Unit	(785) 368- 8222
For audit inquiries:		Homestead Tax Refund Unit	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Individual Income Estimated Tax	(785) 368- 8222
		Individual Income Tax	(785) 368- 8222
For legal inquiries:		Intangibles Tax	(785) 368- 8222
Legal Services Bureau	(785) 296- 2381	Liquor Enforcement Tax	(785) 368- 8222
		Liquor Drink Tax	(785) 368- 8222
For revenue collection statistical inquiries:		Mineral Taxes	(785) 368- 8222
Office of Research and Analysis	(785) 296- 3082	Motor Fuel Taxes	(785) 368- 8222
		Revenue Recovery/Legal Case Mgmnt Topeka	(785) 296- 6124
		Revenue Recovery/CAR/Collections Topeka	(785) 296- 6121
		Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 368- 8222
		Tax Appeals Section	(785) 296- 2388
Department Regional Offices Telephone Numbers:		Tire Excise Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 942- 3060	Transient Guest Tax	(785) 368- 8222
Wichita Audit Office	(316) 337- 6163	Vehicle MSRP amd Class Codes	(785) 368- 8384
Wichita Collections Office	(316) 337- 6153	Vehicle Rental Excise Tax	(785) 368- 8222
Wichita Assistance Center	(316) 337- 6132	Vehicle Titles and Registration	(785) 296- 3621
		Water Protection Fee	(785) 368- 8222
		Withholding Tax	(785) 368- 8222
FAX Numbers:			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Twin Lakes	(316) 821- 9921
Audit Services	(785) 296- 0531	Driver Medical Review	(785) 296- 5857
Commercial Motor Veh Office (CMVO)	(785) 296- 6548	Human Resources	(785) 296- 1107
Commercial Vehicle Central Permit	(785) 296- 6558	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Business Segment	(785) 296- 2073	Mineral Tax/Motor Fuel Tax	(785) 296- 4993
Customer Relations-Liquor/Misc Tax	(785) 296- 4993	Policy and Research	(785) 296- 7928
Customer Relations-Corporate	(785) 296- 2644	Property Valuation Division	(785) 296- 2320
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Secretary of Revenue & Secretariat	(785) 368- 8392
Customer Relations-Motor Fuel	(785) 296- 4993	Taxation, Director's Office	(785) 296- 2703
Customer Relations-Wage Earner	(785) 296- 8989	Taxpayer Assistance	(785) 291- 3614
Driver Solutions	(785) 296- 6851	Titles and Registration	(785) 296- 2383
Driver License: Mission	(785) 432- 0199	Wichita Assistance Center	(855) 489- 5669
Driver License: Topeka, Docking	(785) 296- 0691	Wichita Audit Office	(316) 337- 6162
Driver License: Topeka, Burlingame	(785) 296- 8277	Wichita Collections Office	(316) 337- 6162

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2019

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel (Gasoline) Per Gallon
Colorado	\$0.08	\$0.28	\$0.84	\$0.2200
Iowa	\$0.19	\$1.75	\$1.36	\$0.3050
Kansas	\$0.18	\$0.30	\$1.29	\$0.2503
Missouri	\$0.06	\$0.42	\$0.17	\$0.1740
Nebraska	\$0.31	\$0.95	\$0.64	\$0.3050
Oklahoma	\$0.40	\$0.72	\$2.03	\$0.2000

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

Source: Federation of Tax Administrators January 2019

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	2016-17 <u>% change</u>	Descending	
							<u>Rank</u> <u>2016</u>	<u>Rank</u> <u>2017</u>
Colorado	\$47,298	\$50,700	\$52,133	\$52,262	\$55,335	5.9%	1	1
Iowa	\$43,472	\$44,799	\$46,224	\$46,431	\$47,458	2.2%	4	4
Kansas	\$45,958	\$46,874	\$47,386	\$47,510	\$48,869	2.9%	3	3
Missouri	\$40,324	\$41,775	\$43,096	\$44,336	\$45,744	3.2%	5	5
Nebraska	\$46,592	\$48,948	\$50,588	\$49,703	\$50,663	1.9%	2	2
Oklahoma	\$43,097	\$45,540	\$44,245	\$41,871	\$43,634	4.2%	6	6
United States	\$44,851	\$47,058	\$48,978	\$49,870	\$51,885	4.0%		

Per Capita Disposable Personal Income

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	2016-17 <u>% change</u>	Descending	
							<u>Rank</u> <u>2016</u>	<u>Rank</u> <u>2017</u>
Colorado	\$41,578	\$44,493	\$45,521	\$45,492	\$48,341	6.3%	1	1
Iowa	\$38,967	\$40,183	\$41,309	\$41,461	\$42,304	2.0%	4	4
Kansas	\$41,232	\$42,067	\$42,489	\$42,636	\$43,627	2.3%	3	3
Missouri	\$36,090	\$37,341	\$38,286	\$39,422	\$40,653	3.1%	5	5
Nebraska	\$41,841	\$43,876	\$45,386	\$44,517	\$45,321	1.8%	2	2
Oklahoma	\$39,041	\$41,279	\$39,991	\$37,891	\$39,471	4.2%	6	6
United States	\$39,554	\$41,460	\$42,941	\$43,821	\$45,598	4.1%		

Disposable Personal Income as Percent of Personal Income

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Colorado	87.9%	87.8%	87.3%	87.0%	87.4%
Iowa	89.6%	89.7%	89.4%	89.3%	89.1%
Kansas	89.7%	89.7%	89.7%	89.7%	89.3%
Missouri	89.5%	89.4%	88.8%	88.9%	88.9%
Nebraska	89.8%	89.6%	89.7%	89.6%	89.5%
Oklahoma	90.6%	90.6%	90.4%	90.5%	90.5%
United States	88.2%	88.1%	87.7%	87.9%	87.9%

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

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2017

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			Lowest	Highest	Single	Married	Dependents	S	M/J
Colorado	4.63%	1	-----Flat Rate-----		\$4,050	\$8,100	\$4,050	\$6,350	\$12,700
Iowa	0.36%-8.98%	9	\$1,573	\$70,785	\$40	\$80	\$40	\$2,000	\$4,920
Kansas	2.9%-5.2%	3	# \$15,000	\$30,000	\$2,250	\$4,500	\$2,250	\$3,000	\$7,500
Missouri	1.5%-6.0%	10	\$1,000	\$9,001	\$2,100	\$4,200	\$1,200	\$6,350	\$12,700
Nebraska	2.46%-6.84%	4	\$3,090	\$29,830	\$132	\$264	\$132	\$6,350	\$12,700
Oklahoma	0.5%-5.00%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700

General Notes:

Colorado - Uses the personal exemption amount provided in the federal Internal Revenue Code. Uses the federal standard deduction.

Iowa - The personal exemption takes the form of a tax credit instead of a deduction and is indexed to the rate of inflation.

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

Missouri - Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation. Uses the federal standard deduction.

Nebraska - For joint returns, taxes are twice the tax on half the couple's income. The personal exemption takes the form of a tax credit instead of a deduction. Uses the federal standard deduction.

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

Source: *State Individual Income Taxes*, Federation of State Tax Administrators. Standard Deduction data from individual state websites.

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, 2018.

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

NA - Not Applicable

Source: 2019 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, 2018.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<p><u>Monthly</u>:Tax Liability>=\$300/mo</p> <p><u>Quarterly</u>:Tax Liability<\$300/mo</p> <p><u>Annually</u>:Tax Liability<\$15/mo</p>	<p><u>Monthly</u>:Tax due>\$500/mo</p> <p><u>Quarterly</u>:Tax due=\$120 and \$6,000/yr</p> <p><u>Annually</u>:Tax Liability<\$120/yr</p>	<p><u>Monthly</u>:Tax Liability \$4,000.01 to \$40,000/year (more than \$40,000/yr prepaid monthly)</p> <p><u>Quarterly</u>:Tax Liability \$400.01 - \$4,000 of tax/year</p> <p><u>Annually</u>:Tax Liability \$400 or less/yr</p>	<p><u>Monthly</u>:Tax Liability>=\$500 sales tax/mo</p> <p><u>Quarterly</u>:Tax Liability <\$500 sales tax/mo</p> <p><u>Annually</u>:Tax Liability<\$45 sales tax/qtr</p>	<p><u>Monthly</u>:Tax Liability>\$3,000/yr</p> <p><u>Quarterly</u>:Tax Liability=\$900-\$3,000/yr</p> <p><u>Annually</u>:<\$900 sales/yr</p>	<p><u>Monthly</u>:Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year</p> <p><u>Semi-monthly</u>:>\$25,000 in sales tax liability</p> <p><u>Twice a year</u>: \$50/mo in tax liability</p>
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	see http://www.colorado.gov/cms/forms/dor-tax/dr1002pdf	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, community improvement and transportation development districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

Source: 2019 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Bingo Tax						
Bingo faces	\$0.002					
Bingo instant (pull-tabs)	1.00%					
Bingo cards	3.00%					75-5176
Car Line Tax/gross earnings		2.5%				79-907
Cigarette Tax	eff. 7/1/15 Package of 20 - \$1.29; Package of 25 - \$1.61					79-3310
	eff. 7/1/17 \$0.05 per milliliter of consumable material for electronic cigarettes					79-3399
Corporation Tax	total taxable income @	4.00%	plus	3.00% surtax on taxable income over \$50,000	7.000%	79-32,110
				(TY 11 and thereafter)		
Drycleaning						
Environmental Surcharge/gross receipts		2.5%				65-34,150
Solvent Fee (chlorinated)/gallon		\$5.50				65-34,150
Solvent Fee (non-chlorinated)/gallon		\$0.55				65-34-151
Drug Stamp Tax						79-5202
Marijuana:			Controlled Substance:			
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-	\$200/gram or portion of gram		
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-	\$2,000/50 dose unit or portion of unit		
Dry Plant -	\$0.90 per gram or portion of gram					
Environ. Fee/gallon petroleum product	\$0.01	each of two funds has maximum and minimum limits				65-34,117
Individual Income Tax		Tax Year 17		Tax Year 18 and all tax years thereafter		79-32,110
		Tax Rates, Resident, married, joint		Tax Rates, Resident, married, joint		
		taxable income =< \$30,000 @ 2.9%		taxable income =< \$30,000 @ 3.1%		
		taxable income > \$30,000 but =< \$60,000 @ \$870 + 4.9% > \$30,000		taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000		
		taxable income > \$60,000 \$2,340 + 5.2% > \$60,000		taxable income > \$60,000 \$2,505 + 5.7% > \$60,000		
		Tax Rates, Resident, others		Tax Rates, Resident, others		
		taxable income =< \$15,000 @ 2.9%		taxable income =< \$15,000 @ 3.1%		
		taxable income > \$15,000 but =< \$30,000 @ \$435 + 4.9% > \$15,000		taxable income . \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000		
		taxable income > \$30,000 \$1,170 + 5.2% > \$30,000		taxable income > \$30,000 \$1,252.50 + 5.7% > \$30,000		
Liquor Gallonage Tax						
Strong Beer and CMB/gallon		\$0.18				41-501
Alcohol & Sprints/gallon		\$2.50				41-501
Light Wine/gallon		\$0.30				41-501
Fortified Wine/gallon		\$0.75				41-501
Liquor Excise Tax (Drinking Establishments)	10.00%	Gross receipts				79-41a02
Liquor Enforcement (Liquor Stores)	8.00%	Gross receipts				79-4101
Mineral Tax						79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit		
Gas/gross taxable value	8.00%	with	3.67%	property tax credit		
Coal/ton	\$1.00					
Motor Fuel Tax/per Gallon						
Regular Motor Fuel/gallon				\$0.24		79-34,141
Gasohol/gallon				\$0.24		79-34,141
Diesel/gallon				\$0.26		79-34,141
LP-Gas/gallon				\$0.23		79-34,141
E-85/gallon				\$0.17		79-34,141
Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)				\$0.24		79-34,141
Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)				\$0.26		79-34,141
Trip Permits/each				\$13.00/24 hr; \$25.00/72 hr	eff. 7/1/2006	79-34,118
Oil Inspection Fee/barrel (50 gallons)	\$0.015/barrel					55-426
Prepaid Wireless 911 Fee	2.06% per retail transaction					12-5371
Privilege Tax						
Banks	total net income @	2.25%	plus	2.125% surtax on taxable income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25% surtax on taxable income over \$25,000	4.50%	79-1108
Property Tax (State levy) Assessed Valuation						1.5 mills
State School District Finance Levy						20 mills
Sales and Use Tax						
State Retailers Sales Tax	6.5%	eff July 1, 2015				79-3603
State Compensating Use Taxes	6.5%	eff July 1, 2015				79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-191
Sand Royalty/per ton	\$0.15/ton					70a-102
Tire Tax/per tire (New Tires)	\$0.25					65-3424
Tobacco Tax (wholesale price)	10.00%					79-3371
Vehicle Rental Excise Tax/gross receipts	3.5%	for rentals not exceeding 28 days				79-5117
Water Protection Fee/1,000 gallons	\$0.032					82a-954
	(\$0.03 is collected for the Kansas Water Office and \$0.002 is collected for H&E, K.A.R. 28-15-12.)					
Clean Drinking Water Fee/1,000 gallons	\$0.030					82a-2101

FY 2019 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

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

FY 2019 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

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

Notes:

(a) Kansas Statutes Annotated. Abbreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.

(b) the 10% is from alcohol and spirits collections only. KSA 41-501

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

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

County	Individual Income		Sales		Vehicle		Real/Personal	
	Individual Income	Tax Liability	Sales	Tax	Vehicle	Property	Real/Personal	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	Property	(Per cap)	Property	(Per cap)
	<u>TY 17</u>	<u>TY 17</u>	<u>FY 19</u>	<u>FY 19</u>	<u>TY 18</u>	<u>TY 18</u>	<u>TY 18</u>	<u>TY 18</u>
Allen	\$7,515,524	\$600	\$12,228,120	\$983	\$1,899,705	\$153	\$22,658,757	\$1,821
Anderson	\$4,005,510	\$511	\$4,786,543	\$608	\$1,223,531	\$155	\$15,728,139	\$1,996
Atchison	\$7,483,152	\$458	\$10,784,329	\$666	\$2,043,840	\$126	\$23,641,510	\$1,460
Barber	\$2,693,140	\$587	\$4,030,925	\$901	\$895,858	\$200	\$17,383,186	\$3,887
Barton	\$15,462,691	\$584	\$28,011,341	\$1,073	\$4,870,560	\$187	\$45,819,170	\$1,755
Bourbon	\$5,505,463	\$373	\$9,716,036	\$663	\$2,108,360	\$144	\$18,661,645	\$1,274
Brown	\$4,657,245	\$483	\$7,074,576	\$737	\$1,016,007	\$106	\$19,977,441	\$2,081
Butler	\$58,693,894	\$878	\$46,135,546	\$691	\$10,703,808	\$160	\$113,855,975	\$1,705
Chase	\$1,377,034	\$513	\$1,311,888	\$499	\$366,508	\$139	\$7,515,245	\$2,859
Chautauqua	\$1,463,607	\$435	\$1,474,776	\$446	\$589,446	\$178	\$6,080,355	\$1,838
Cherokee	\$5,598,788	\$278	\$7,322,944	\$366	\$2,327,258	\$116	\$21,323,592	\$1,065
Cheyenne	\$1,384,490	\$516	\$1,612,569	\$606	\$594,672	\$224	\$8,520,300	\$3,203
Clark	\$1,141,281	\$570	\$1,175,400	\$586	\$609,091	\$304	\$8,599,750	\$4,289
Clay	\$4,072,788	\$512	\$5,844,197	\$731	\$1,361,990	\$170	\$16,883,519	\$2,111
Cloud	\$3,874,446	\$431	\$8,067,691	\$924	\$1,504,274	\$172	\$19,243,783	\$2,205
Coffey	\$6,034,209	\$734	\$6,993,869	\$849	\$940,327	\$114	\$50,461,300	\$6,129
Comanche	\$807,275	\$451	\$1,284,605	\$735	\$347,058	\$199	\$6,367,488	\$3,643
Cowley	\$17,441,466	\$493	\$22,568,629	\$641	\$4,745,403	\$135	\$44,452,880	\$1,262
Crawford	\$20,383,008	\$522	\$30,558,074	\$783	\$4,487,990	\$115	\$37,603,608	\$964
Decatur	\$1,327,509	\$460	\$1,458,268	\$508	\$396,713	\$138	\$8,388,682	\$2,922
Dickinson	\$10,842,735	\$574	\$11,875,718	\$634	\$2,713,800	\$145	\$30,768,527	\$1,644
Doniphan	\$2,772,934	\$359	\$3,372,438	\$439	\$901,905	\$117	\$15,798,281	\$2,057
Douglas	\$81,793,661	\$677	\$107,902,917	\$889	\$13,805,556	\$114	\$186,280,951	\$1,534
Edwards	\$1,835,979	\$635	\$1,548,701	\$544	\$611,882	\$215	\$8,972,061	\$3,149
Elk	\$1,191,770	\$477	\$1,243,730	\$496	\$469,887	\$187	\$5,020,189	\$2,002
Ellis	\$19,791,291	\$690	\$39,579,100	\$1,379	\$3,234,501	\$113	\$41,800,091	\$1,456
Ellsworth	\$3,753,201	\$593	\$4,149,747	\$670	\$780,162	\$126	\$13,815,480	\$2,230
Finney	\$22,452,374	\$605	\$49,188,429	\$1,344	\$4,913,495	\$134	\$69,415,460	\$1,896
Ford	\$17,319,333	\$504	\$32,076,104	\$947	\$5,075,097	\$150	\$54,420,352	\$1,606
Franklin	\$15,172,337	\$590	\$18,700,350	\$730	\$3,856,132	\$150	\$38,580,291	\$1,505
Geary	\$8,788,219	\$260	\$25,885,522	\$794	\$3,425,486	\$105	\$36,857,964	\$1,131
Gove	\$1,521,592	\$578	\$3,055,838	\$1,170	\$569,157	\$218	\$10,270,827	\$3,932
Graham	\$1,171,089	\$469	\$2,051,173	\$823	\$465,610	\$187	\$9,580,533	\$3,845
Grant	\$4,178,311	\$555	\$5,362,973	\$731	\$857,216	\$117	\$16,092,600	\$2,194
Gray	\$4,767,719	\$800	\$3,793,261	\$629	\$1,207,535	\$200	\$14,041,614	\$2,327
Greeley	\$842,487	\$675	\$832,704	\$679	\$359,405	\$293	\$7,823,406	\$6,376
Greenwood	\$2,956,802	\$483	\$3,179,470	\$525	\$1,057,229	\$175	\$11,408,854	\$1,884
Hamilton	\$1,071,636	\$406	\$1,757,283	\$674	\$553,667	\$212	\$8,094,867	\$3,105
Harper	\$2,619,918	\$469	\$4,184,175	\$760	\$1,002,141	\$182	\$15,326,411	\$2,784
Harvey	\$24,996,705	\$724	\$23,891,721	\$698	\$4,543,032	\$133	\$44,917,865	\$1,313
Haskell	\$2,392,178	\$590	\$2,823,461	\$706	\$935,187	\$234	\$18,421,385	\$4,609
Hodgeman	\$1,148,020	\$623	\$889,647	\$489	\$404,058	\$222	\$7,361,344	\$4,049
Jackson	\$7,724,664	\$580	\$7,433,098	\$560	\$1,825,313	\$137	\$17,782,150	\$1,339
Jefferson	\$12,856,791	\$677	\$6,112,951	\$322	\$2,893,609	\$152	\$25,576,621	\$1,348
Jewell	\$1,332,636	\$468	\$1,026,887	\$361	\$562,772	\$198	\$9,803,252	\$3,451
Johnson	\$688,309,033	\$1,164	\$730,233,357	\$1,222	\$102,603,964	\$172	\$1,269,408,703	\$2,124
Kearny	\$2,531,213	\$639	\$1,885,527	\$478	\$989,757	\$251	\$14,083,288	\$3,572
Kingman	\$4,624,819	\$628	\$4,376,070	\$599	\$1,402,891	\$192	\$16,528,509	\$2,261
Kiowa	\$1,847,480	\$743	\$1,711,660	\$680	\$432,809	\$172	\$12,122,656	\$4,818
Labette	\$9,018,030	\$448	\$12,925,438	\$647	\$3,151,736	\$158	\$25,135,597	\$1,259
Lane	\$1,020,683	\$655	\$1,195,128	\$766	\$435,380	\$279	\$8,854,968	\$5,676
Leavenworth	\$39,965,685	\$493	\$43,247,678	\$532	\$10,155,637	\$125	\$87,030,379	\$1,070
Lincoln	\$1,439,356	\$473	\$1,186,974	\$393	\$461,324	\$153	\$9,412,999	\$3,114
Linn	\$4,832,232	\$497	\$4,700,129	\$482	\$1,312,000	\$135	\$30,437,045	\$3,122
Logan	\$1,808,461	\$641	\$2,459,517	\$865	\$493,904	\$174	\$9,348,530	\$3,287
Lyon	\$17,234,268	\$516	\$29,222,548	\$875	\$3,934,815	\$118	\$46,731,690	\$1,399
Marion	\$6,536,925	\$545	\$6,121,973	\$512	\$1,738,603	\$145	\$21,632,620	\$1,810

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		Vehicle		Real/Personal	
	Individual Income	Tax Liability	Sales	Tax	Vehicle	Property	Real/Personal	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	Property	(Per cap)	Property	(Per cap)
	<u>TY 17</u>	<u>TY 17</u>	<u>FY 19</u>	<u>FY 19</u>	<u>TY 18</u>	<u>TY 18</u>	<u>TY 18</u>	<u>TY 18</u>
Marshall	\$6,173,821	\$634	\$8,538,825	\$878	\$1,528,230	\$157	\$24,748,922	\$2,546
McPherson	\$22,020,999	\$767	\$29,784,521	\$1,044	\$3,639,819	\$128	\$53,874,582	\$1,888
Meade	\$2,424,746	\$564	\$2,380,897	\$574	\$720,025	\$174	\$15,855,617	\$3,824
Miami	\$24,370,884	\$728	\$21,248,446	\$631	\$5,368,203	\$159	\$52,671,206	\$1,564
Mitchell	\$3,847,752	\$628	\$5,777,786	\$939	\$1,287,524	\$209	\$15,147,539	\$2,463
Montgomery	\$13,674,481	\$420	\$23,910,885	\$744	\$4,202,568	\$131	\$53,859,237	\$1,677
Morris	\$3,013,421	\$552	\$3,327,232	\$603	\$838,299	\$152	\$12,155,239	\$2,202
Morton	\$1,506,092	\$550	\$1,618,627	\$607	\$590,552	\$221	\$10,874,380	\$4,077
Nemaha	\$7,815,945	\$772	\$7,491,605	\$738	\$1,393,014	\$137	\$20,023,263	\$1,972
Neosho	\$7,296,322	\$456	\$12,749,869	\$799	\$2,511,127	\$157	\$23,145,986	\$1,451
Ness	\$1,984,794	\$692	\$2,693,794	\$949	\$661,526	\$233	\$11,865,272	\$4,178
Norton	\$2,771,819	\$509	\$3,467,683	\$639	\$875,508	\$161	\$9,708,872	\$1,788
Osage	\$11,588,535	\$735	\$5,724,496	\$359	\$2,423,108	\$152	\$22,799,601	\$1,430
Osborne	\$1,772,598	\$491	\$2,139,620	\$616	\$647,570	\$186	\$9,782,415	\$2,815
Ottawa	\$3,254,089	\$555	\$1,764,461	\$304	\$1,017,717	\$175	\$13,405,090	\$2,310
Pawnee	\$3,075,215	\$460	\$3,796,573	\$579	\$1,017,430	\$155	\$13,156,527	\$2,005
Phillips	\$2,803,128	\$522	\$3,582,945	\$674	\$888,776	\$167	\$10,625,685	\$1,998
Pottawatomie	\$16,241,639	\$679	\$32,517,472	\$1,339	\$2,416,826	\$100	\$57,734,987	\$2,378
Pratt	\$6,155,541	\$645	\$11,064,936	\$1,180	\$1,559,157	\$166	\$26,335,187	\$2,808
Rawlins	\$1,501,943	\$601	\$1,346,150	\$537	\$456,083	\$182	\$8,201,080	\$3,270
Reno	\$38,656,471	\$618	\$55,482,153	\$890	\$9,208,105	\$148	\$97,173,171	\$1,559
Republic	\$2,549,714	\$544	\$2,971,075	\$637	\$858,598	\$184	\$13,248,278	\$2,841
Rice	\$4,968,851	\$514	\$6,046,738	\$634	\$1,482,641	\$156	\$21,076,270	\$2,211
Riley	\$34,819,535	\$469	\$53,483,553	\$726	\$6,532,364	\$89	\$93,522,155	\$1,269
Rooks	\$2,814,040	\$558	\$3,710,416	\$740	\$913,298	\$182	\$12,706,529	\$2,535
Rush	\$1,673,194	\$539	\$1,437,663	\$465	\$573,282	\$185	\$9,108,370	\$2,945
Russell	\$3,441,411	\$498	\$7,060,200	\$1,022	\$1,384,278	\$200	\$16,610,499	\$2,405
Saline	\$38,112,405	\$696	\$67,951,375	\$1,249	\$6,804,746	\$125	\$75,442,634	\$1,387
Scott	\$4,182,175	\$843	\$4,577,250	\$935	\$1,068,339	\$218	\$14,145,731	\$2,889
Sedgwick	\$374,757,833	\$730	\$559,632,103	\$1,090	\$61,152,687	\$119	\$590,893,267	\$1,150
Seward	\$10,101,141	\$456	\$22,657,970	\$1,040	\$3,011,497	\$138	\$42,562,338	\$1,954
Shawnee	\$118,342,388	\$664	\$177,825,184	\$1,002	\$25,184,130	\$142	\$252,434,961	\$1,422
Sheridan	\$1,798,959	\$712	\$1,956,842	\$773	\$615,258	\$243	\$9,283,638	\$3,665
Sherman	\$3,205,793	\$541	\$6,914,615	\$1,172	\$912,570	\$155	\$13,432,958	\$2,277
Smith	\$1,676,229	\$457	\$2,458,750	\$682	\$755,430	\$210	\$10,820,871	\$3,003
Stafford	\$2,273,938	\$541	\$2,299,166	\$550	\$637,641	\$153	\$12,806,939	\$3,065
Stanton	\$1,496,052	\$726	\$1,209,826	\$609	\$755,798	\$380	\$10,569,994	\$5,320
Stevens	\$3,384,117	\$603	\$3,624,344	\$652	\$1,217,732	\$219	\$19,086,536	\$3,433
Sumner	\$11,744,596	\$507	\$13,372,280	\$582	\$3,309,888	\$144	\$39,587,464	\$1,721
Thomas	\$5,245,694	\$674	\$14,959,653	\$1,940	\$1,665,972	\$216	\$22,622,358	\$2,934
Trego	\$1,644,997	\$570	\$2,561,111	\$917	\$626,605	\$224	\$9,370,307	\$3,355
Wabaunsee	\$4,133,649	\$601	\$2,210,421	\$320	\$1,075,540	\$156	\$13,037,369	\$1,890
Wallace	\$882,769	\$579	\$945,328	\$629	\$334,770	\$223	\$6,713,485	\$4,467
Washington	\$3,644,184	\$664	\$2,759,878	\$509	\$947,415	\$175	\$15,814,340	\$2,918
Wichita	\$3,588,656	\$1,689	\$1,541,304	\$732	\$529,333	\$251	\$8,038,628	\$3,819
Wilson	\$4,436,649	\$511	\$4,155,025	\$480	\$1,065,107	\$123	\$13,106,235	\$1,513
Woodson	\$1,333,756	\$424	\$1,445,288	\$454	\$570,823	\$179	\$6,560,121	\$2,061
Wyandotte	<u>\$50,969,302</u>	\$308	<u>\$151,966,101</u>	\$919	<u>\$22,301,113</u>	\$135	<u>\$229,158,382</u>	\$1,386
Total	\$2,453,220,183	\$842	\$2,775,766,162	\$953	\$416,707,072	\$143	\$4,927,029,198	\$1,692

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

Selected 2019 Enacted Kansas Legislation

Administrative

House Bill 2191 amends law concerning the execution of search warrants. Specifically, the bill states warrants issued after July 1, 2019, for electronically stored information, electronic devices, or media capable of storing electronically stored information located in Kansas will authorize the transfer of such information, devices, or media for examination and review anywhere within the state or outside the state at any time after the seizure, unless otherwise specified by the warrant.

Alcoholic Beverage Control

House Bill 2035 specifies notice and procedural requirements for violations of the Cereal Malt Beverage (CMB) Act and places violations of the Act under the authority of the Division of Alcoholic Beverage Control (ABC), Department of Revenue. The bill also makes changes to clarify all retail sales of liquor, CMB, and non-alcoholic malt beverage are subject to the liquor enforcement tax described in K.S.A. 79-4101.

Senate Bill 70 amends law concerning temporary permits to serve liquor for consumption on premises; amends law concerning common consumption areas; amends law related to the issuance of licenses by the Division of Alcoholic Beverage Control (ABC), Department of Revenue; creates law related to delivery of alcoholic liquors within the state and required reporting of such deliveries; amends the Liquor Control Act to allow for producers of certain fermentative products to sell wine made at a farm winery; and designates the official Kansas red and white wine grapes.

Economic Development

House Bill 2223 requires analyses and reporting of certain economic development incentive programs to be performed by the Legislative Division of Post Audit (LPA) and the Department of Commerce (Department). The bill also extends the maximum maturity on bonds issued to finance projects under the Kansas Rural Housing Incentive District Act.

Income Tax

House Bill 2039 creates and amends law related to limited liability companies (LLCs) in the Kansas Revised Limited Liability Company Act (RLLCA), Business Entity Standard Treatment Act (BEST Act), and other statutes.

House Bill 2044 authorizes a new income tax credit for tax years 2019 through 2023 equivalent to 15.0 percent of expenditures on goods and services purchased from “qualified vendors” or nonprofit “certified businesses,” as those terms are defined by the bill, that provide a certain level of health insurance benefits and have at least 30.0 percent of their employees be resident Kansans with disabilities. The amount of the credit is capped at \$500,000 per each qualified vendor each tax year. The cumulative amount of credits allowed is capped at \$5.0 million. The tax credits are nonrefundable, and unused credits may carry forward for up to four years and apply against the liability of future tax years. The Secretary of Commerce must annually certify the qualified expenditures eligible for the tax credit and provide the amount to the Secretary of Revenue. The Secretary of Revenue must make an annual report to the standing taxation committees on the implementation and effectiveness of the tax credit program.

Selected 2019 Enacted Kansas Legislation

Motor Fuel Tax

House Bill 2087 amends the definition of “school bus” in the Motor-Fuel Tax Law to remove a requirement the vehicle be designed for carrying more than ten passengers and to remove use for the transportation of school personnel.

Privilege Tax

Senate Bill 90 allows financial institutions to claim the Center for Entrepreneurship tax credit beginning in tax year 2019, which may be applied to the privilege tax owed. The maximum amount of tax credits that any taxpayer could claim increases from \$50,000 to \$100,000. The total amount of tax credits that may be claimed for all taxpayers remains capped at \$2.0 million per fiscal year.

Property Tax

House Bill 2188 makes the City of Atchison (City) responsible for the maintenance and repair of all watershed lakes, dams, and other projects of the White Clay Watershed District No. 26 (District), on and after January 1, 2020. Additionally, the bill dissolves the District on January 1, 2020, and makes the City the District’s successor.

Senate Bill 16 extends the statewide 20-mill property tax levy for schools to FY 2020 and FY 2021. The bill also extends the \$20,000 homestead exemption for the 20-mill levy for the same fiscal years.

Sales Tax

House Bill 2140 makes multiple changes in local sales tax authorization statutes for several counties and creates a sales tax exemption for certain coins and bullion.

Kansas 911 Act

House Bill 2084 revises the Kansas 911 Act (Act) and repeals three outdated statutes not included in the Act. The bill makes changes to definitions, the membership of the 911 Coordinating Council (Council), administration of funds by the Council, the Council’s rules and regulations authority, Local Collection Point Administrator (LCPA) expenses, public safety answering point (PSAP) geographic information service (GIS) data requirements, PSAP annual report requirements, 911 fee funds, 911 fees, PSAP distributions, PSAP expenditures, liability provisions, audit expenses, and county restrictions.

Motor Vehicle Legislation

House Bill 2104 amends the statute governing tests related to driving under the influence (DUI), effective July 1, 2019, to amend the oral and written notice a law enforcement officer must provide when requesting a person take such a test. The bill also amends the statute governing preliminary screening tests related to DUI to remove provisions stating a person operating or attempting to operate a vehicle in Kansas is deemed to have given consent to such tests, setting forth the required notice when a person is requested to take such test, and stating refusal to take and complete such test is a traffic infraction. The bill repeals the statute (and removes the associated fine from the uniform fine schedule) governing the offense of refusing to submit to a test to determine the presence of alcohol or drugs. [Note: This statute was repealed by 2018 House Sub. for SB 374, but due to another enactment, was not fully repealed.]

Selected 2019 Enacted Kansas Legislation

House Bill 2125 requires the holder of a driver's license who is operating a motor vehicle to promptly deliver, rather than display, the driver's license upon demand of any officer of a court of competent jurisdiction, any peace officer, or any examiner or officer of the Division of Vehicles, Department of Revenue. The requirement applies when the driver's license is in the licensee's immediate possession at the time of the demand.

House Bill 2126 amends law restricting access to motor vehicle records. The bill removes from state law certain purposes for which state motor vehicle records may be released, but also authorizes release for any purpose not listed in Kansas law that is permissible under the federal Driver's Privacy Protection Act as it existed on January 1, 2018. The bill makes corresponding changes to provisions directing \$1 from fees for each record requested to the Highway Patrol Training Center Fund.

House Bill 2211 amends law concerning driver's license reinstatement fees to allow a person who is assessed a driver's license reinstatement fee and surcharge as provided by continuing law to petition the court to waive payment of such fee and surcharge.

House Bill 2214 adds passenger vehicle registration categories and establishes fees for those categories: \$100 for all-electric vehicles and \$50 for motor vehicles that are electric hybrid or plug-in electric hybrid vehicles. The new fees will be effective on and after January 1, 2020.

Senate Bill 17 removes an exception for a motorcycle operated with a temporary registration permit (also known as a "temporary tag") from a requirement for each operator of a motor vehicle in Kansas to hold a license classified for the operation of the motor vehicle being operated. Under prior law, a holder of any class of driver's license could operate a motorcycle with a temporary registration permit.

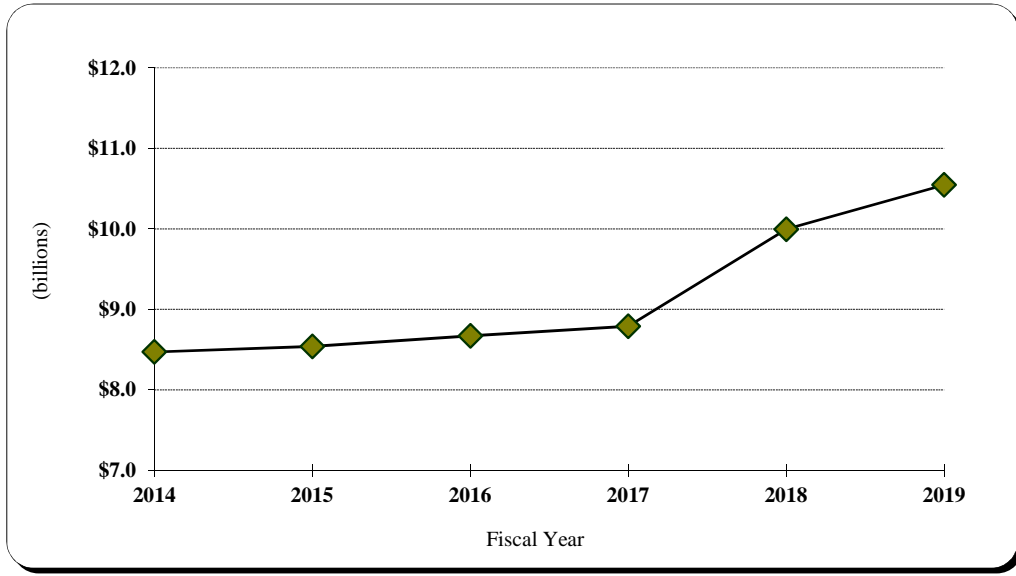
Senate Bill 39 amends the Vehicle Dealers and Manufacturers Licensing Act (Act) regarding compensation of new vehicle dealers for warranty services.

Senate Bill 63 amends the Uniform Act Regulating Traffic on Highways (Uniform Act) regarding use of certain lights by transportation network company drivers, driver responsibilities when on-track equipment is nearby, sun screening material on vehicle windows, operation of all-terrain vehicles (ATVs) and work-site utility vehicles, and regulation of electric-assisted scooters (escooters).

Senate Bill 97 authorizes registration of certain rental vehicles in fleets and issuance of permanent license plates to reflect that registration. The bill requires the Division of Vehicles (Division), Department of Revenue, to register and issue a license plate for any qualifying vehicle upon payment of all applicable registration fees. The bill requires the Division to issue permanent license plates designed to remain with a motor vehicle as long as the vehicle remains part of the qualifying fleet. The bill authorizes the Division to impose a fee not exceeding \$1.00 for each such registration. Those fees will be remitted to the State Treasurer for credit to the Fleet Rental Vehicle Administration Fund created by the bill, for purposes of funding the administrative costs for registering and tagging fleet rental vehicles.

Total Department of Revenue Collections before Refunds

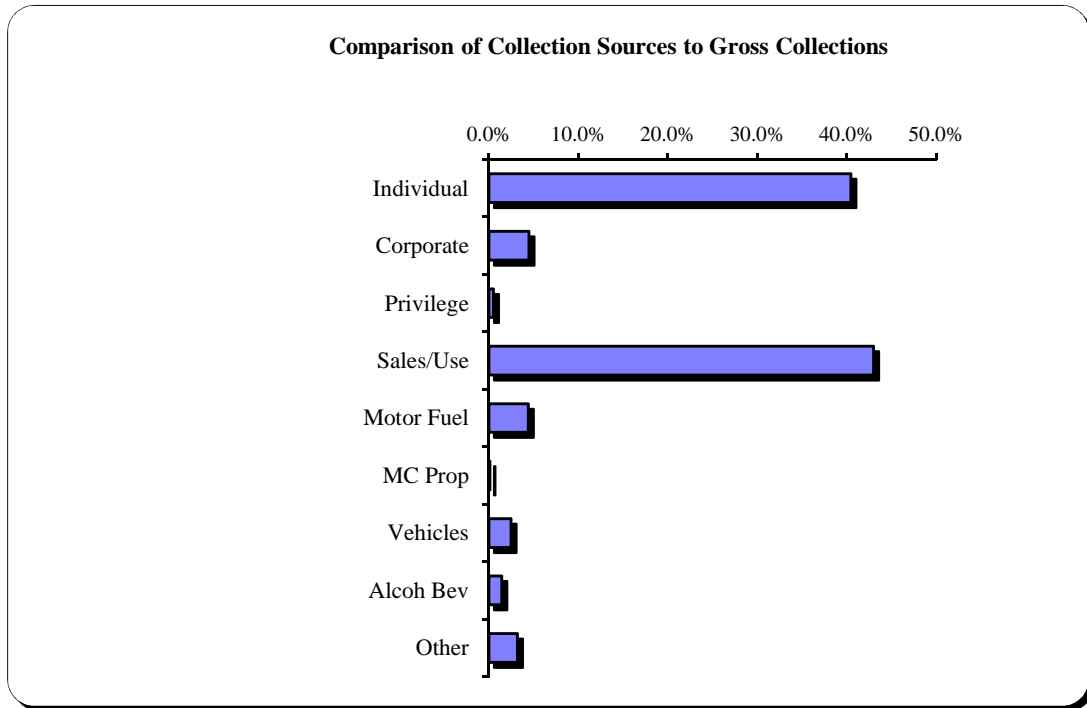
Total Department of Revenue Collections (before refunds) increased by 5.5% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2014	\$8,471,295,164	-5.0%
2015	\$8,542,289,348	0.8%
2016	\$8,673,261,394	1.5%
2017	\$8,791,242,448	1.4%
2018	\$9,995,796,726	13.7%
2019	\$10,545,931,493	5.5%

Gross Total Collections and by Source

Collections by Department of Revenue

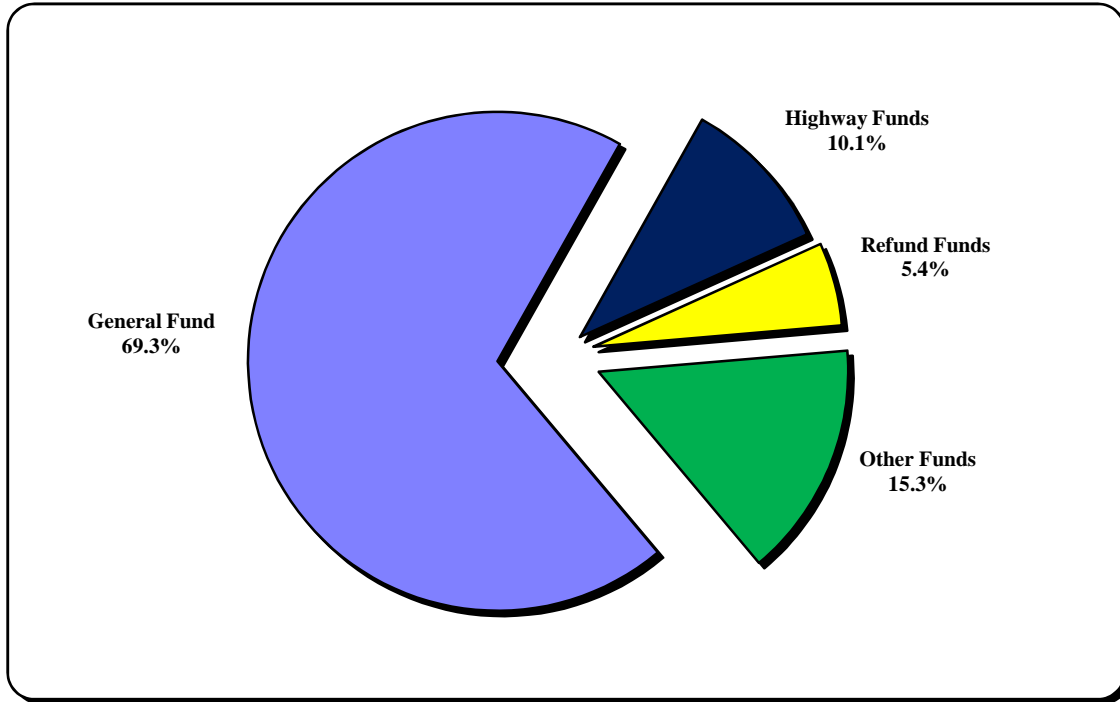


<u>Source</u>	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019</u>	<u>Percent Change</u>	<u>Percent of FY2019 Total</u>
Individual Income Taxes	\$3,852,895,765	\$4,264,995,212	10.7%	40.4%
Corporate Income Taxes	\$431,053,637	\$472,787,133	9.7%	4.5%
Privilege Taxes	\$47,731,341	\$50,453,974	5.7%	0.5%
State and Local Sales and Use Taxes	\$4,465,434,597	\$4,534,091,413	1.5%	43.0%
Motor Fuel Taxes	\$465,235,307	\$464,448,938	-0.2%	4.4%
Property Taxes: Commercial Vehicle Fee*	\$12,430,235	\$11,856,678	-4.6%	0.1%
Division of Vehicles	\$254,884,742	\$259,287,020	1.7%	2.5%
Alcoholic Beverage Control	\$147,693,807	\$152,018,682	2.9%	1.4%
Other Taxes and Fees	<u>\$318,437,295</u>	<u>\$335,992,443</u>	5.5%	3.2%
Total	\$9,995,796,726	\$10,545,931,493	5.5%	100.0%

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

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

Total Department of Revenue Collections by Distribution to Fund

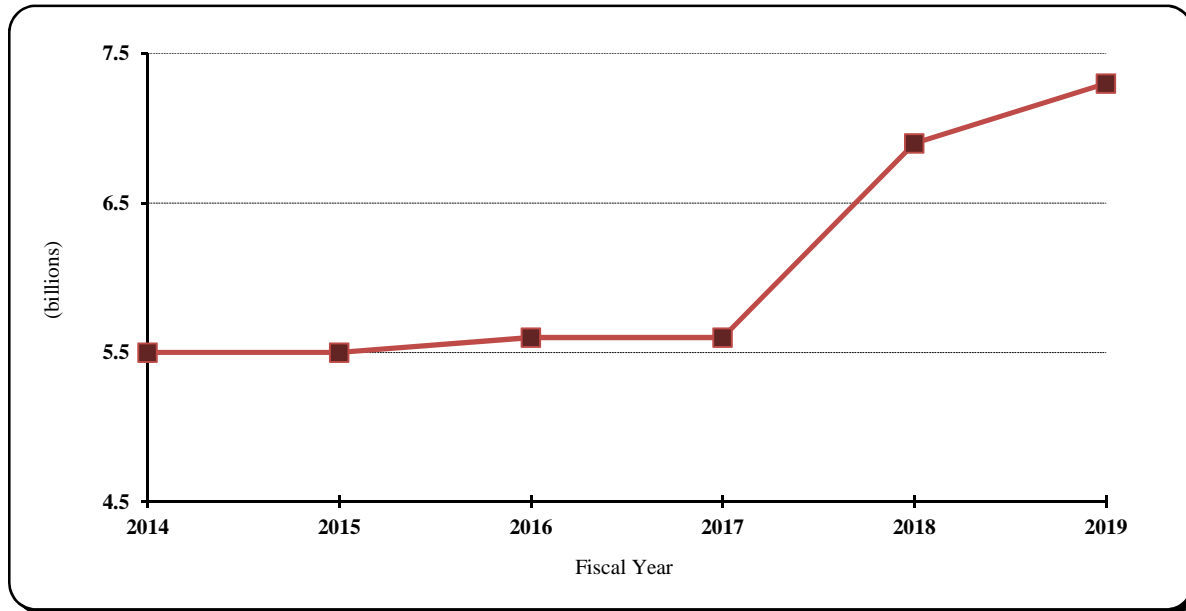


<u>Fund</u>	<u>Fiscal Year</u> <u>2018</u>	<u>Fiscal Year</u> <u>2019</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2019</u> <u>Percent</u> <u>Total</u>
State General Fund	\$6,856,525,504	\$7,305,556,920	6.5%	69.3%
All Highway Funds	\$1,052,891,072	\$1,062,686,615	0.9%	10.1%
All Refund Funds	\$524,878,408	\$569,287,794	8.5%	5.4%
Other Funds	<u>\$1,561,501,742</u>	<u>\$1,608,400,164</u>	3.0%	<u>15.3%</u>
Total	\$9,995,796,726	\$10,545,931,493	5.5%	100.0%

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

Collections by Department of Revenue

Fiscal Year 2019 State General Fund Collections increased by 6.5% compared to the prior fiscal year.

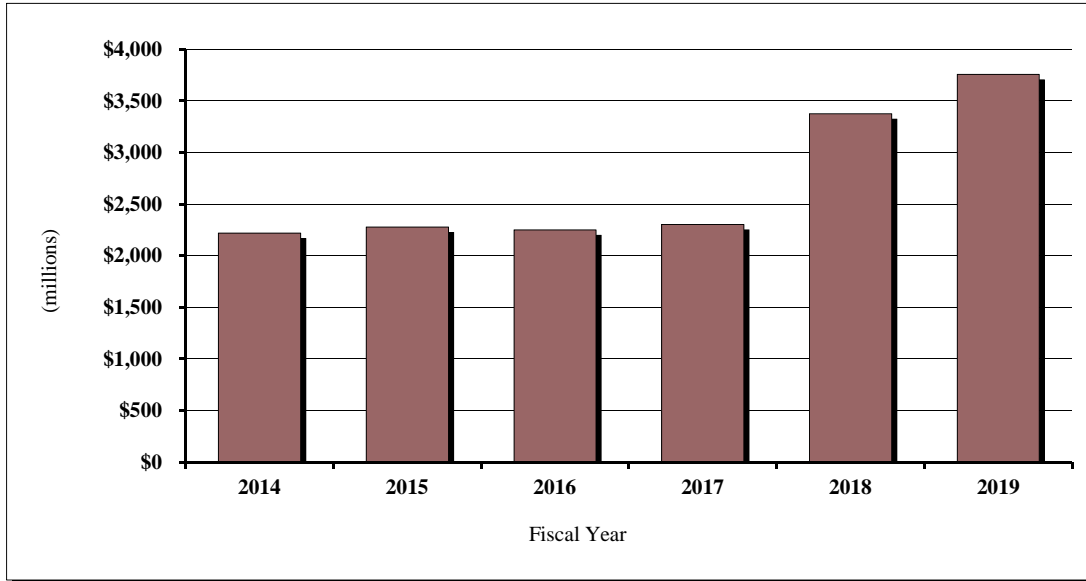


General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2018</u>	<u>Fiscal Year</u> <u>2019</u>	<u>Percent</u> <u>Change</u>
Commercial Vehicle Fees*	\$12,430,235	\$11,852,078	-4.7%
Individual Income Tax	\$3,374,420,399	\$3,755,710,444	11.3%
Corporate Income	\$392,439,745	\$437,400,155	11.5%
Privilege	\$45,526,797	\$48,648,035	6.9%
Sales Tax	\$2,341,693,269	\$2,335,435,774	-0.3%
Use Tax	\$406,513,522	\$431,966,955	6.3%
Alcoholic Beverage Taxes, Fees, Fines	\$110,048,000	\$112,849,996	2.5%
Cigarette/Tobacco Tax **	\$130,246,556	\$128,254,374	-1.5%
Mineral Tax	\$41,401,132	\$41,695,612	0.7%
Other ***	<u>\$1,805,849</u>	<u>\$1,743,497</u>	-3.5%
Total	\$6,856,525,504	\$7,305,556,920	6.5%

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.

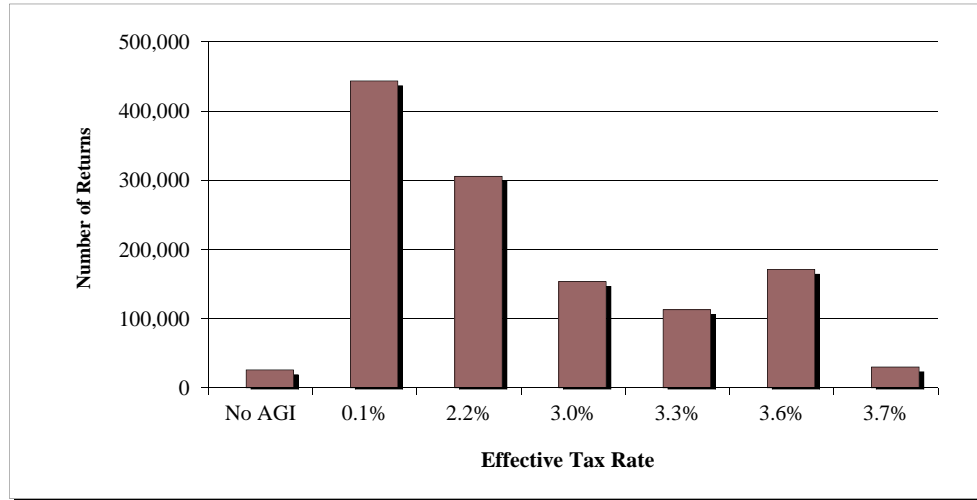


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2014	\$2,218,238,893	(24.3%)
2015	\$2,277,540,835	2.7%
2016	\$2,248,935,698	-1.3%
2017	\$2,304,027,340	2.4%
2018	\$3,374,420,399	46.5%
2019	\$3,755,710,444	11.3%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2017 Returns Processed in Calendar Year 2018

Number of Returns Within Each Effective Tax Rate



Effective Tax Rate on Adjusted Gross Income *	Kansas Adjusted Gross Income Brackets	Number of Returns	Kansas Adjusted Gross Income	Tax Liability After All Credits
	No KAGI -	25,993	(\$1,769,284,815)	(\$383,546)
0.1%	\$0 - \$25,000	444,014	\$5,268,975,480	\$ 2,670,451
2.2%	\$25,000.01 - \$50,000	305,970	\$11,117,038,178	\$ 247,034,658
3.0%	\$50,000.01 - \$75,000	153,966	\$9,430,607,431	\$ 283,467,391
3.3%	\$75,000.01 - \$100,000	113,213	\$9,816,237,777	\$ 325,519,365
3.6%	\$100,000.01 - \$250,000	171,252	\$24,416,727,408	\$ 883,923,567
3.7%	\$250,000.01 - Over	<u>30,461</u>	<u>\$19,170,463,183</u>	<u>\$710,988,297</u>
3.2%	Total Kansas Residents	1,244,869	\$77,450,764,642	\$2,453,220,183

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

KDOR Checkoff donations	Number of Taxpayers	Dollars Donated
Breast Cancer Research	1,906	\$30,728
Creative Arts	1,340	\$15,421
Hometown Hero	1,312	\$15,245
Meals on Wheels	3,865	\$77,885
Military Emergency Relief	1,835	\$28,479
Non Game Wildlife	3,832	\$60,861
School District	<u>1,430</u>	<u>\$50,947</u>
Total	15,520	\$279,566

Number of K40 Tax Returns by Filing Status

Resident Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2013	514,865	16,305	534,953	144,802	1,210,925
	42.5%	1.3%	44.2%	12.0%	100.0%
2014	515,672	17,247	546,867	145,799	1,225,585
	42.1%	1.4%	44.6%	11.9%	100.0%
2015	517,145	18,292	556,841	147,096	1,239,374
	41.7%	1.5%	44.9%	11.9%	100.0%
2016	515,427	19,692	557,753	143,040	1,235,912
	41.7%	1.6%	45.1%	11.6%	100.0%
2017	513,613	21,081	565,682	144,493	1,244,869
	41.3%	1.7%	45.4%	11.6%	100.0%

Non-Resident and Part-Year Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2013	139,018	4,983	105,337	25,897	275,235
	50.5%	1.8%	38.3%	9.4%	100.0%
2014	139,267	5,482	110,800	26,837	282,386
	49.3%	1.9%	39.2%	9.5%	100.0%
2015	141,717	5,654	117,284	27,819	292,474
	48.5%	1.9%	40.1%	9.5%	100.0%
2016	138,145	5,724	116,691	27,199	287,759
	48.0%	2.0%	40.6%	9.5%	100.0%
2017	137,776	5,989	120,642	27,362	291,769
	47.2%	2.1%	41.3%	9.4%	100.0%

Individual Income Tax for Tax Year 2017 by County

Resident Taxpayers Only

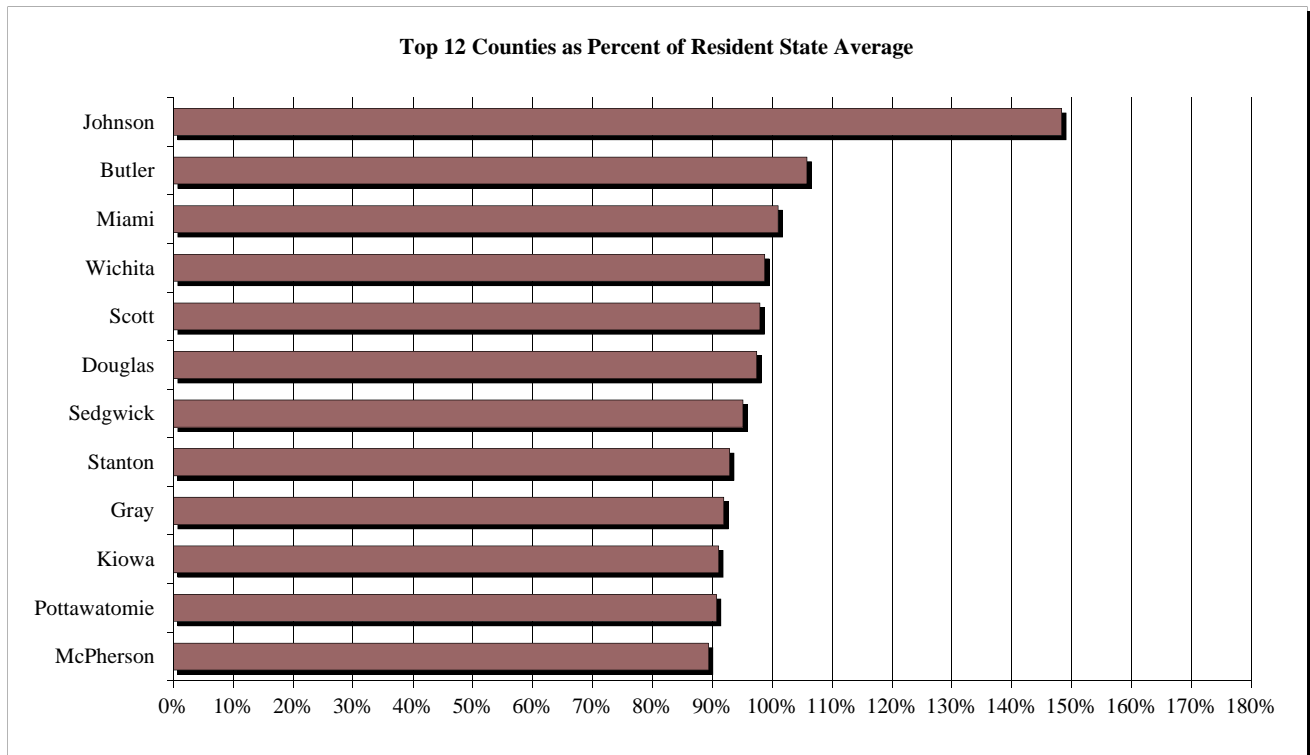
County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Allen	6,516	\$261,484,133	\$7,515,524	0.4%	\$1,153	87
Anderson	3,153	\$129,042,640	\$4,005,510	0.2%	\$1,270	70
Atchison	5,946	\$273,666,910	\$7,483,152	0.4%	\$1,259	75
Barber	1,942	\$77,274,630	\$2,693,140	0.1%	\$1,387	47
Barton	10,500	\$492,231,502	\$15,462,691	0.7%	\$1,473	39
Bourbon	5,526	\$209,829,165	\$5,505,463	0.3%	\$996	101
Brown	3,831	\$167,512,571	\$4,657,245	0.2%	\$1,216	80
Butler	26,963	\$1,688,281,734	\$58,693,894	2.8%	\$2,177	2
Chase	1,047	\$42,989,756	\$1,377,034	0.1%	\$1,315	63
Chautauqua	1,144	\$49,553,654	\$1,463,607	0.1%	\$1,279	67
Cherokee	6,931	\$294,768,408	\$5,598,788	0.3%	\$808	105
Cheyenne	1,119	\$39,766,211	\$1,384,490	0.1%	\$1,237	77
Clark	851	\$38,434,278	\$1,141,281	0.1%	\$1,341	57
Clay	3,384	\$138,101,093	\$4,072,788	0.2%	\$1,204	82
Cloud	3,445	\$133,860,489	\$3,874,446	0.2%	\$1,125	92
Coffey	3,553	\$177,896,144	\$6,034,209	0.3%	\$1,698	20
Comanche	690	\$25,477,085	\$807,275	0.0%	\$1,170	86
Cowley	13,151	\$602,526,139	\$17,441,466	0.8%	\$1,326	61
Crawford	14,271	\$728,322,945	\$20,383,008	1.0%	\$1,428	42
Decatur	1,242	\$40,462,161	\$1,327,509	0.1%	\$1,069	97
Dickinson	8,007	\$353,204,938	\$10,842,735	0.5%	\$1,354	53
Doniphan	2,853	\$135,490,948	\$2,772,934	0.1%	\$972	102
Douglas	40,800	\$2,436,452,435	\$81,793,661	3.9%	\$2,005	6
Edwards	1,225	\$55,080,766	\$1,835,979	0.1%	\$1,499	37
Elk	1,083	\$39,544,662	\$1,191,770	0.1%	\$1,100	95
Ellis	11,637	\$584,144,473	\$19,791,291	0.9%	\$1,701	19
Ellsworth	2,628	\$117,178,626	\$3,753,201	0.2%	\$1,428	43
Finney	15,702	\$743,201,203	\$22,452,374	1.1%	\$1,430	41
Ford	13,237	\$596,185,285	\$17,319,333	0.8%	\$1,308	64
Franklin	10,555	\$505,749,942	\$15,172,337	0.7%	\$1,437	40
Geary	9,129	\$329,186,324	\$8,788,219	0.4%	\$963	103
Gove	1,201	\$42,814,186	\$1,521,592	0.1%	\$1,267	72
Graham	1,074	\$36,406,917	\$1,171,089	0.1%	\$1,090	96
Grant	2,769	\$78,627,581	\$4,178,311	0.2%	\$1,509	35
Gray	2,521	\$123,184,634	\$4,767,719	0.2%	\$1,891	9
Greeley	516	\$24,345,208	\$842,487	0.0%	\$1,633	25
Greenwood	2,583	\$98,737,523	\$2,956,802	0.1%	\$1,145	89
Hamilton	796	\$11,833,291	\$1,071,636	0.1%	\$1,346	56
Harper	2,298	\$91,310,083	\$2,619,918	0.1%	\$1,140	90
Harvey	16,627	\$801,043,958	\$24,996,705	1.2%	\$1,503	36
Haskell	1,394	\$22,177,996	\$2,392,178	0.1%	\$1,716	17
Hodgeman	748	\$34,534,673	\$1,148,020	0.1%	\$1,535	34
Jackson	5,827	\$255,378,810	\$7,724,664	0.4%	\$1,326	62
Jefferson	7,990	\$408,548,558	\$12,856,791	0.6%	\$1,609	27
Jewell	1,252	\$46,962,737	\$1,332,636	0.1%	\$1,064	98
Johnson	225,471	\$21,974,421,989	\$688,309,033	33.0%	\$3,053	1
Kearny	1,535	\$74,869,020	\$2,531,213	0.1%	\$1,649	22
Kingman	2,977	\$138,843,301	\$4,624,819	0.2%	\$1,554	31
Kiowa	986	\$51,366,640	\$1,847,480	0.1%	\$1,874	10
Labette	8,193	\$322,749,643	\$9,018,030	0.4%	\$1,101	94
Lane	728	\$26,255,661	\$1,020,683	0.0%	\$1,402	46
Leavenworth	25,790	\$1,364,461,180	\$39,965,685	1.9%	\$1,550	32
Lincoln	1,384	\$48,395,371	\$1,439,356	0.1%	\$1,040	100
Linn	3,962	\$168,208,785	\$4,832,232	0.2%	\$1,220	79
Logan	1,269	\$55,801,988	\$1,808,461	0.1%	\$1,425	44
Lyon	12,938	\$572,496,836	\$17,234,268	0.8%	\$1,332	60
Marion	4,752	\$215,221,213	\$6,536,925	0.3%	\$1,376	50
Marshall	4,605	\$197,969,071	\$6,173,821	0.3%	\$1,341	58

Individual Income Tax for Tax Year 2017 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	11,978	\$665,742,656	\$22,020,999	1.1%	\$1,838	12
Meade	1,421	\$74,412,142	\$2,424,746	0.1%	\$1,706	18
Miami	11,725	\$763,574,945	\$24,370,884	1.2%	\$2,079	3
Mitchell	2,826	\$118,383,526	\$3,847,752	0.2%	\$1,362	52
Montgomery	11,909	\$507,526,271	\$13,674,481	0.7%	\$1,148	88
Morris	2,226	\$95,267,298	\$3,013,421	0.1%	\$1,354	54
Morton	1,093	\$58,924,671	\$1,506,092	0.1%	\$1,378	49
Nemaha	4,525	\$243,888,178	\$7,815,945	0.4%	\$1,727	16
Neosho	6,045	\$255,030,178	\$7,296,322	0.4%	\$1,207	81
Ness	1,291	\$57,377,289	\$1,984,794	0.1%	\$1,537	33
Norton	2,144	\$76,114,136	\$2,771,819	0.1%	\$1,293	65
Osage	6,505	\$343,116,894	\$11,588,535	0.6%	\$1,781	15
Osborne	1,393	\$47,748,890	\$1,772,598	0.1%	\$1,273	69
Ottawa	2,379	\$98,916,366	\$3,254,089	0.2%	\$1,368	51
Pawnee	2,423	\$99,295,846	\$3,075,215	0.1%	\$1,269	71
Phillips	2,463	\$94,628,938	\$2,803,128	0.1%	\$1,138	91
Pottawatomie	8,702	\$485,519,232	\$16,241,639	0.8%	\$1,866	11
Pratt	3,737	\$186,534,632	\$6,155,541	0.3%	\$1,647	23
Rawlins	1,011	\$41,048,993	\$1,501,943	0.1%	\$1,486	38
Reno	24,672	\$1,217,171,532	\$38,656,471	1.9%	\$1,567	30
Republic	2,123	\$83,613,675	\$2,549,714	0.1%	\$1,201	83
Rice	3,717	\$165,758,971	\$4,968,851	0.2%	\$1,337	59
Riley	19,304	\$1,021,797,210	\$34,819,535	1.7%	\$1,804	13
Rooks	2,231	\$71,930,690	\$2,814,040	0.1%	\$1,261	74
Rush	1,422	\$52,727,783	\$1,673,194	0.1%	\$1,177	85
Russell	2,748	\$109,931,878	\$3,441,411	0.2%	\$1,252	76
Saline	23,358	\$1,184,473,733	\$38,112,405	1.8%	\$1,632	26
Scott	2,075	\$124,681,615	\$4,182,175	0.2%	\$2,016	5
Sedgwick	191,505	\$11,202,846,814	\$374,757,833	18.0%	\$1,957	7
Seward	8,524	\$378,662,667	\$10,101,141	0.5%	\$1,185	84
Shawnee	71,718	\$3,656,515,195	\$118,342,388	5.7%	\$1,650	21
Sheridan	1,095	\$40,472,109	\$1,798,959	0.1%	\$1,643	24
Sherman	2,540	\$110,490,714	\$3,205,793	0.2%	\$1,262	73
Smith	1,509	\$53,198,840	\$1,676,229	0.1%	\$1,111	93
Stafford	1,861	\$72,899,547	\$2,273,938	0.1%	\$1,222	78
Stanton	783	\$40,056,726	\$1,496,052	0.1%	\$1,911	8
Stevens	1,883	\$101,612,446	\$3,384,117	0.2%	\$1,797	14
Sumner	8,275	\$387,117,948	\$11,744,596	0.6%	\$1,419	45
Thomas	3,265	\$153,506,908	\$5,245,694	0.3%	\$1,607	28
Trego	1,218	\$51,279,002	\$1,644,997	0.1%	\$1,351	55
Wabaunsee	2,597	\$125,122,374	\$4,133,649	0.2%	\$1,592	29
Wallace	637	\$28,376,243	\$882,769	0.0%	\$1,386	48
Washington	2,828	\$118,460,044	\$3,644,184	0.2%	\$1,289	66
Wichita	1,766	\$105,351,279	\$3,588,656	0.2%	\$2,032	4
Wilson	3,475	\$148,478,485	\$4,436,649	0.2%	\$1,277	68
Woodson	1,258	\$46,246,448	\$1,333,756	0.1%	\$1,060	99
Wyandotte	59,767	\$2,349,328,875	\$50,969,302	2.4%	\$853	104
KS Residents with county indicator	1,108,197	66,309,028,936	2,084,557,349		\$1,881	
KS Residents with no county indicator	<u>136,672</u>	<u>\$11,141,735,707</u>	<u>\$368,662,834</u>		\$2,697	
Total Residents	1,244,869	\$77,450,764,643	\$2,453,220,183	87.0%	\$1,971	
Non-Residents	238,730	\$86,602,073,188	\$317,570,691	11.3%	\$1,330	
Part-Year Residents	<u>53,039</u>	<u>\$2,999,936,321</u>	<u>\$48,604,920</u>	<u>1.7%</u>	\$916	
All Taxpayers	1,536,638	\$167,052,774,152	\$2,819,395,794	100.0%	\$1,835	

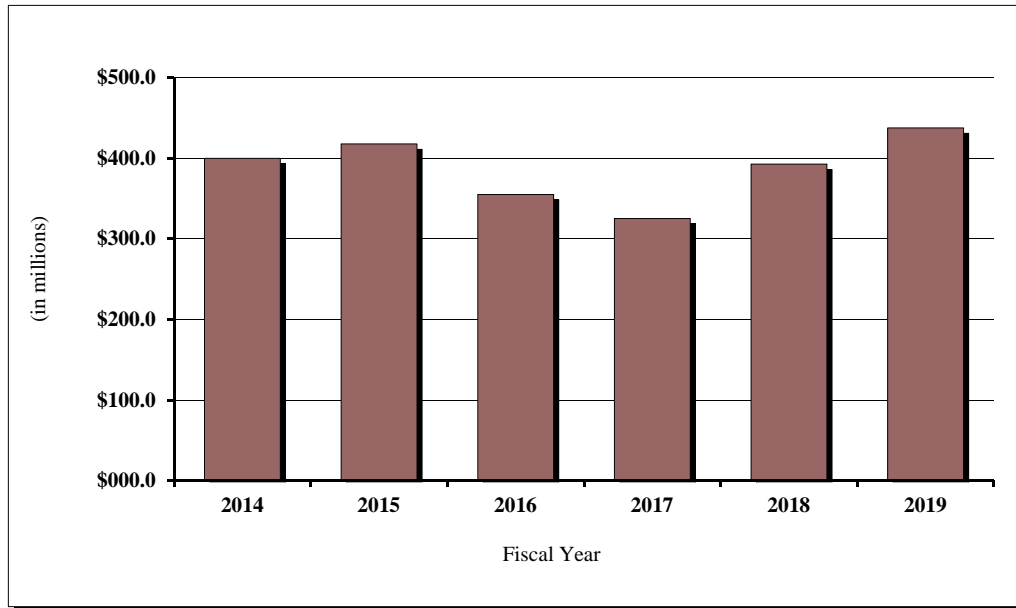
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2017



<u>Top 12 Counties</u>	<u>Average Tax Liability</u>	<u>Rank</u>	<u>Top 12 Counties as a Percent of Resident Average</u>
Johnson	\$3,053	1	148%
Butler	\$2,177	2	106%
Miami	\$2,079	3	101%
Wichita	\$2,032	4	99%
Scott	\$2,016	5	98%
Douglas	\$2,005	6	97%
Sedgwick	\$1,957	7	95%
Stanton	\$1,911	8	93%
Gray	\$1,891	9	92%
Kiowa	\$1,874	10	91%
Pottawatomie	\$1,866	11	91%
McPherson	\$1,838	12	89%
Average Kansas Residents (top 12 counties)	\$2,058		100%

Corporate Income Tax Amount to the State General Fund after Refunds

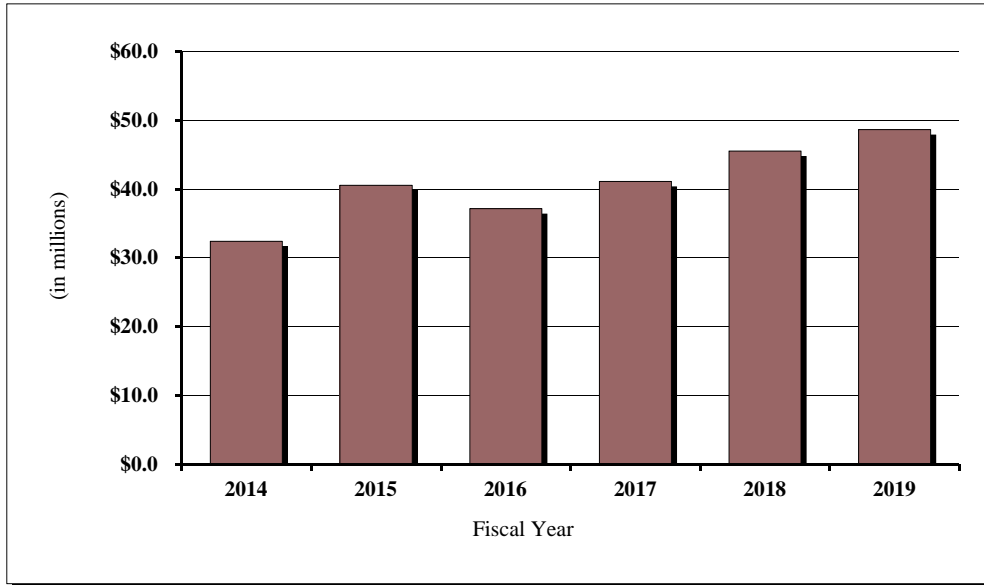
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2014	\$399,383,241	7.6%
2015	\$417,399,546	4.5%
2016	\$354,725,599	-15.0%
2017	\$324,956,280	-8.4%
2018	\$392,439,745	20.8%
2019	\$437,400,155	11.5%

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

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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2014	\$32,438,777	1.1%
2015	\$40,545,772	25.0%
2016	\$37,151,150	-8.4%
2017	\$41,138,206	10.7%
2018	\$45,526,797	10.7%
2019	\$48,648,035	6.9%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Returns Processed In Calendar Year 2018

Corporate Income Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	12,164	57.4%	(\$620,159)	-0.2%
\$0 - \$75,000	6,848	32.3%	\$4,900,990	1.7%
\$75,000.01 - \$100,000	373	1.8%	\$1,654,138	0.6%
\$100,000.01 - \$500,000	1,085	5.1%	\$15,042,674	5.1%
\$500,000.01 - \$1,000,000	238	1.1%	\$10,253,608	3.5%
\$1,000,000.01 - Over	<u>479</u>	2.3%	<u>\$264,940,032</u>	89.5%
Total	21,187	100.0%	\$296,171,283	100.0%

Bank Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	55	18.2%	(\$256)	0.0%
\$0 - \$500,000	99	32.8%	\$867,355	3.6%
\$500,000.01 - \$1,000,000	29	9.6%	\$954,836	3.9%
\$1,000,000.01 - Over	<u>119</u>	39.4%	<u>\$22,466,817</u>	92.5%
Total	302	100.0%	\$24,288,752	100.0%

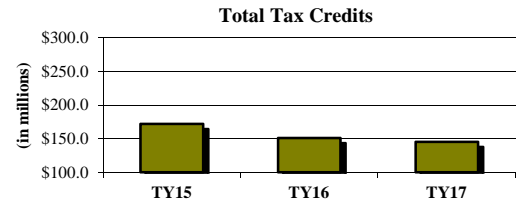
Savings and Loan Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	6	21.4%	\$0	0.0%
\$0 - \$100,000	2	7.1%	\$3,963	0.1%
\$100,000.01 - \$1,000,000	9	32.1%	\$139,473	2.1%
\$1,000,000.01 - Over	<u>11</u>	39.3%	<u>\$6,508,607</u>	97.8%
Total	28	100.0%	\$6,652,043	100.0%

Tax Year 2017 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2015	TY 2016	TY 2017
Corporate Income Tax	\$ 55,345,255	\$ 42,724,565	\$ 28,560,187
Individual Income Tax	\$ 112,607,891	\$ 102,830,215	\$ 110,734,961
Privilege Tax	\$ 3,796,976	\$ 5,141,171	\$ 5,685,894
Total Tax Credits	\$ 171,750,122	\$ 150,695,951	\$ 144,981,042



Totals include confidential amounts.

Adoption Credit - \$1,963,605

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

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

Agritourism Liability Insurance Credit - \$0

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

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Alternative-Fuel Tax Credit - \$0

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

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

Angel Investor Credit - \$3,443,302

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

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

Assistive Technology Contribution Credit - \$0

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

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

Biomass to Energy Credit - Amount withheld for confidentiality.

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

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

Business and Job Development Credit (carryover) - \$233,250

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

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

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

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

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

Business Machinery and Equipment Credit - \$0

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

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

Child Day Care Assistance Credit - Amount withheld for confidentiality.

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

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

Child Dependent Care Credit - \$0

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. REPEALED effective Tax Year 2013.

This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

Community Entrepreneurship Investor Credit - \$1,965,601

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

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

Community Service Credit - \$3,054,148

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

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

Declared Disaster Capital Investment Credit - Amount withheld for confidentiality.

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

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

Disabled Access Credit - \$13,344

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

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

Earned Income Credit - \$79,324,844

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

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

Electric Cogeneration Credit - Amount withheld for confidentiality.

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

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

Environmental Compliance Credit - \$0

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

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

Film Production Credit - \$0

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

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

Food Sales Tax Refund - \$6,824,445

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

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

High Performance Incentive Program - \$33,716,706

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

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

Historic Preservation Credit - \$7,967,741

K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/00.

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

Individual Development Account Credit - \$211,592

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

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

Integrated Coal Gasification Power Plant Credit - \$0

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

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

Low Income Student Scholarship Credit - \$1,815,079

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

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

Nitrogen Fertilizer Plant Credit - \$0

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

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

~~Owners Promoting Employment Across Kansas (PEAK) Credit - \$0~~
K.S.A. 79-32,266 - Effective for all taxable years commencing after December 31, 2010.

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

Petroleum Refinery Credit - Amount withheld for confidentiality.

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

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

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

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

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

Qualifying Pipeline Credit - Amount withheld for confidentiality.

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

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

Research & Development Credit - \$879,154

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

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

Rural Opportunity Zone Credit - \$1,731,122

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

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

Single City Port Authority Credit - \$0

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

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

Small Employer Health Insurance Credit - Amount withheld for confidentiality.

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

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

Storage and Blending Equipment Credit - \$0

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

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

Swine Facility Improvement Credit - \$0

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

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

TAF Family Contribution Credit - \$0

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

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

Telecommunications Credit - \$823,931

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

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

Venture and Local Seed Capital Credits - \$0

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

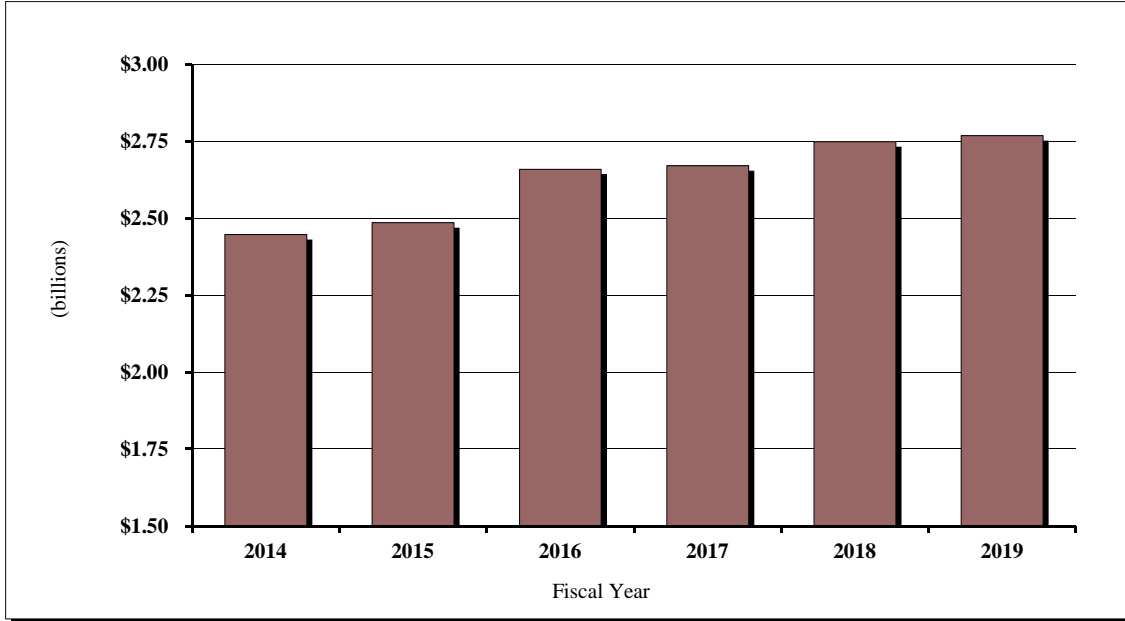
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit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

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

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

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

In Fiscal Year 2019, the state gained \$28.9 million from the Streamline Sales Tax Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2014	\$2,102,239,461	\$344,016,851	\$2,446,256,312	-3.1%
2015	\$2,132,776,805	\$352,175,950	\$2,484,952,755	1.6%
2016	\$2,273,941,413	\$384,992,097	\$2,658,933,510	7.0%
2017	\$2,285,870,437	\$384,654,260	\$2,670,524,697	0.4%
2018	\$2,341,693,269	\$406,513,522	\$2,748,206,791	2.9%
2019	\$2,335,435,774	\$431,966,955	\$2,767,402,729	0.7%

Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

County	FY2018	FY2019	Percent Change	FY2018 Per Capita	FY2018 PC Rank	FY2019 Per Capita*	FY2019 PC Rank*
Allen	\$10,475,557	\$12,228,120	16.7%	\$837	28	\$983	16
Anderson	\$4,804,430	\$4,786,543	-0.4%	\$613	67	\$608	71
Atchison	\$10,757,874	\$10,784,329	0.2%	\$659	58	\$666	57
Barber	\$4,168,535	\$4,030,925	-3.3%	\$909	19	\$901	24
Barton	\$28,228,674	\$28,011,341	-0.8%	\$1,066	11	\$1,073	11
Bourbon	\$9,785,359	\$9,716,036	-0.7%	\$663	57	\$663	58
Brown	\$7,106,579	\$7,074,576	-0.5%	\$737	39	\$737	41
Butler	\$44,693,489	\$46,135,546	3.2%	\$668	54	\$691	50
Chase	\$1,295,671	\$1,311,888	1.3%	\$483	89	\$499	89
Chautauqua	\$1,333,307	\$1,474,776	10.6%	\$396	98	\$446	97
Cherokee	\$7,435,523	\$7,322,944	-1.5%	\$370	100	\$366	100
Cheyenne	\$1,407,381	\$1,612,569	14.6%	\$525	83	\$606	73
Clark	\$1,225,356	\$1,175,400	-4.1%	\$611	68	\$586	76
Clay	\$5,543,452	\$5,844,197	5.4%	\$697	49	\$731	45
Cloud	\$7,853,374	\$8,067,691	2.7%	\$873	24	\$924	21
Coffey	\$5,967,254	\$6,993,869	17.2%	\$726	42	\$849	30
Comanche	\$1,326,507	\$1,284,605	-3.2%	\$741	37	\$735	42
Cowley	\$22,715,663	\$22,568,629	-0.6%	\$642	62	\$641	61
Crawford	\$30,341,067	\$30,558,074	0.7%	\$777	33	\$783	34
Decatur	\$1,382,748	\$1,458,268	5.5%	\$479	90	\$508	88
Dickinson	\$12,166,018	\$11,875,718	-2.4%	\$644	61	\$634	64
Doniphan	\$2,956,589	\$3,372,438	14.1%	\$383	99	\$439	98
Douglas	\$107,662,541	\$107,902,917	0.2%	\$891	22	\$889	26
Edwards	\$1,629,213	\$1,548,701	-4.9%	\$563	77	\$544	82
Elk	\$1,250,109	\$1,243,730	-0.5%	\$500	86	\$496	90
Ellis	\$38,401,836	\$39,579,100	3.1%	\$1,339	2	\$1,379	2
Ellsworth	\$3,690,706	\$4,149,747	12.4%	\$583	73	\$670	56
Finney	\$47,751,772	\$49,188,429	3.0%	\$1,288	4	\$1,344	3
Ford	\$32,524,175	\$32,076,104	-1.4%	\$946	17	\$947	18
Franklin	\$18,447,809	\$18,700,350	1.4%	\$717	45	\$730	46
Geary	\$26,859,382	\$25,885,522	-3.6%	\$793	32	\$794	33
Gove	\$2,809,057	\$3,055,838	8.8%	\$1,068	10	\$1,170	9
Graham	\$2,092,027	\$2,051,173	-2.0%	\$838	27	\$823	31
Grant	\$5,266,153	\$5,362,973	1.8%	\$700	48	\$731	44
Gray	\$3,872,918	\$3,793,261	-2.1%	\$650	60	\$629	68
Greeley	\$889,107	\$832,704	-6.3%	\$712	46	\$679	53
Greenwood	\$3,007,412	\$3,179,470	5.7%	\$491	88	\$525	85
Hamilton	\$1,752,431	\$1,757,283	0.3%	\$664	56	\$674	54
Harper	\$4,569,147	\$4,184,175	-8.4%	\$817	30	\$760	37
Harvey	\$23,835,027	\$23,891,721	0.2%	\$690	50	\$698	49
Haskell	\$2,936,780	\$2,823,461	-3.9%	\$725	43	\$706	48
Hodgeman	\$845,819	\$889,647	5.2%	\$459	94	\$489	91
Jackson	\$7,098,685	\$7,433,098	4.7%	\$533	81	\$560	80
Jefferson	\$6,360,491	\$6,112,951	-3.9%	\$335	104	\$322	103
Jewell	\$1,032,944	\$1,026,887	-0.6%	\$362	102	\$361	101
Johnson	\$732,583,597	\$730,233,357	-0.3%	\$1,239	6	\$1,222	6
Kearny	\$1,878,366	\$1,885,527	0.4%	\$474	91	\$478	94
Kingman	\$4,318,919	\$4,376,070	1.3%	\$587	72	\$599	75
Kiowa	\$1,713,717	\$1,711,660	-0.1%	\$690	51	\$680	52
Labette	\$12,477,615	\$12,925,438	3.6%	\$619	66	\$647	60
Lane	\$1,096,383	\$1,195,128	9.0%	\$703	47	\$766	36
Leavenworth	\$43,104,617	\$43,247,678	0.3%	\$532	82	\$532	84
Lincoln	\$1,257,842	\$1,186,974	-5.6%	\$413	97	\$393	99
Linn	\$4,836,901	\$4,700,129	-2.8%	\$497	87	\$482	92
Logan	\$2,327,828	\$2,459,517	5.7%	\$825	29	\$865	29
Lyon	\$28,515,757	\$29,222,548	2.5%	\$854	25	\$875	28
Marion	\$5,407,793	\$6,121,973	13.2%	\$451	95	\$512	86

Total Amount State Sales Tax Collections by County

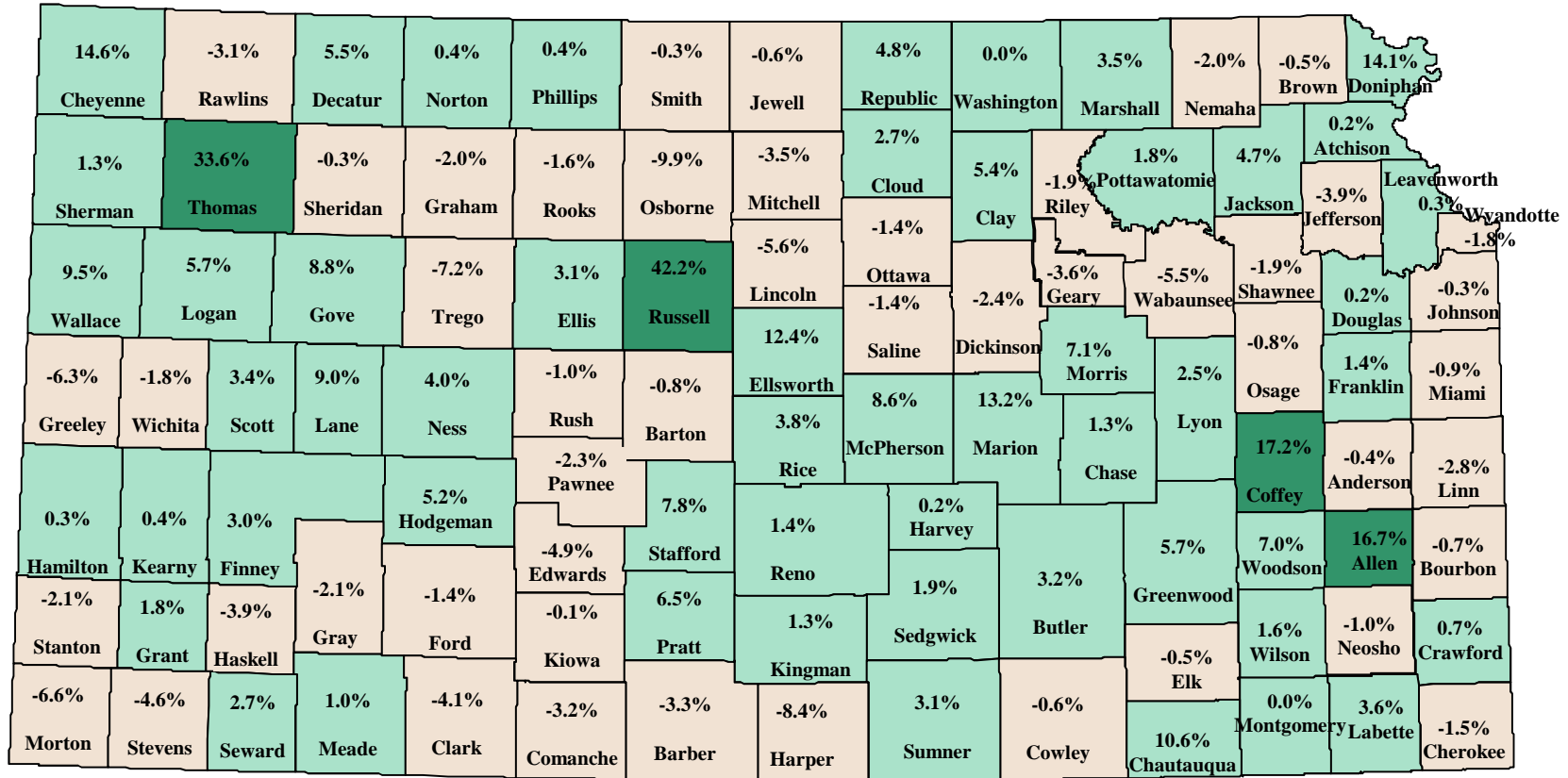
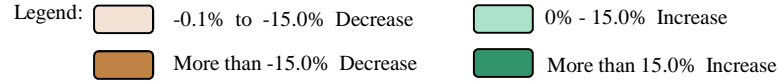
6.50% state sales tax rate effective July 1, 2015

County	FY2018	FY2019	Percent Change	FY2018 Per Capita	FY2018 PC Rank	FY2019 Per Capita*	FY2019 PC Rank*
Marshall	\$8,253,245	\$8,538,825	3.5%	\$847	26	\$878	27
McPherson	\$27,435,918	\$29,784,521	8.6%	\$956	16	\$1,044	12
Meade	\$2,358,283	\$2,380,897	1.0%	\$548	80	\$574	79
Miami	\$21,432,730	\$21,248,446	-0.9%	\$641	63	\$631	66
Mitchell	\$5,985,948	\$5,777,786	-3.5%	\$977	14	\$939	19
Montgomery	\$23,906,447	\$23,910,885	0.0%	\$734	41	\$744	38
Morris	\$3,106,821	\$3,327,232	7.1%	\$570	75	\$603	74
Morton	\$1,732,229	\$1,618,627	-6.6%	\$632	65	\$607	72
Nemaha	\$7,646,959	\$7,491,605	-2.0%	\$756	35	\$738	40
Neosho	\$12,883,871	\$12,749,869	-1.0%	\$804	31	\$799	32
Ness	\$2,591,264	\$2,693,794	4.0%	\$903	20	\$949	17
Norton	\$3,453,965	\$3,467,683	0.4%	\$635	64	\$639	62
Osage	\$5,772,543	\$5,724,496	-0.8%	\$366	101	\$359	102
Osborne	\$2,375,397	\$2,139,620	-9.9%	\$658	59	\$616	69
Ottawa	\$1,789,305	\$1,764,461	-1.4%	\$305	105	\$304	105
Pawnee	\$3,887,496	\$3,796,573	-2.3%	\$582	74	\$579	78
Phillips	\$3,569,237	\$3,582,945	0.4%	\$665	55	\$674	55
Pottawatomie	\$31,944,799	\$32,517,472	1.8%	\$1,336	3	\$1,339	4
Pratt	\$10,391,273	\$11,064,936	6.5%	\$1,088	8	\$1,180	7
Rawlins	\$1,388,571	\$1,346,150	-3.1%	\$556	79	\$537	83
Reno	\$54,692,355	\$55,482,153	1.4%	\$875	23	\$890	25
Republic	\$2,834,299	\$2,971,075	4.8%	\$604	69	\$637	63
Rice	\$5,826,160	\$6,046,738	3.8%	\$603	70	\$634	65
Riley	\$54,540,958	\$53,483,553	-1.9%	\$735	40	\$726	47
Rooks	\$3,771,705	\$3,710,416	-1.6%	\$748	36	\$740	39
Rush	\$1,452,198	\$1,437,663	-1.0%	\$468	93	\$465	95
Russell	\$4,965,936	\$7,060,200	42.2%	\$718	44	\$1,022	14
Saline	\$68,883,940	\$67,951,375	-1.4%	\$1,259	5	\$1,249	5
Scott	\$4,426,197	\$4,577,250	3.4%	\$892	21	\$935	20
Sedgwick	\$549,125,981	\$559,632,103	1.9%	\$1,069	9	\$1,090	10
Seward	\$22,063,410	\$22,657,970	2.7%	\$996	13	\$1,040	13
Shawnee	\$181,357,817	\$177,825,184	-1.9%	\$1,018	12	\$1,002	15
Sheridan	\$1,962,960	\$1,956,842	-0.3%	\$777	34	\$773	35
Sherman	\$6,823,234	\$6,914,615	1.3%	\$1,151	7	\$1,172	8
Smith	\$2,465,060	\$2,458,750	-0.3%	\$672	53	\$682	51
Stafford	\$2,132,938	\$2,299,166	7.8%	\$507	84	\$550	81
Stanton	\$1,236,122	\$1,209,826	-2.1%	\$600	71	\$609	70
Stevens	\$3,800,190	\$3,624,344	-4.6%	\$677	52	\$652	59
Sumner	\$12,967,946	\$13,372,280	3.1%	\$560	78	\$582	77
Thomas	\$11,200,449	\$14,959,653	33.6%	\$1,438	1	\$1,940	1
Trego	\$2,759,737	\$2,561,111	-7.2%	\$957	15	\$917	23
Wabaunsee	\$2,338,061	\$2,210,421	-5.5%	\$340	103	\$320	104
Wallace	\$863,141	\$945,328	9.5%	\$566	76	\$629	67
Washington	\$2,759,382	\$2,759,878	0.0%	\$503	85	\$509	87
Wichita	\$1,569,474	\$1,541,304	-1.8%	\$739	38	\$732	43
Wilson	\$4,087,827	\$4,155,025	1.6%	\$471	92	\$480	93
Woodson	\$1,350,253	\$1,445,288	7.0%	\$429	96	\$454	96
Wyandotte	\$154,806,567	\$151,966,101	-1.8%	\$937	18	\$919	22
Total Counties	\$2,756,045,879	\$2,775,766,162	0.7%	\$946		\$953	
Miscellaneous	\$7,717,211	\$7,481,374					
Grand Total	\$2,763,763,090	\$2,783,247,535	0.7%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2019

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2019 state sales tax collection percentage change over Fiscal Year 2018, by county. Total statewide percent change was a 0.7% increase. Details of this map are contained in pages 36 and 37 of this report.

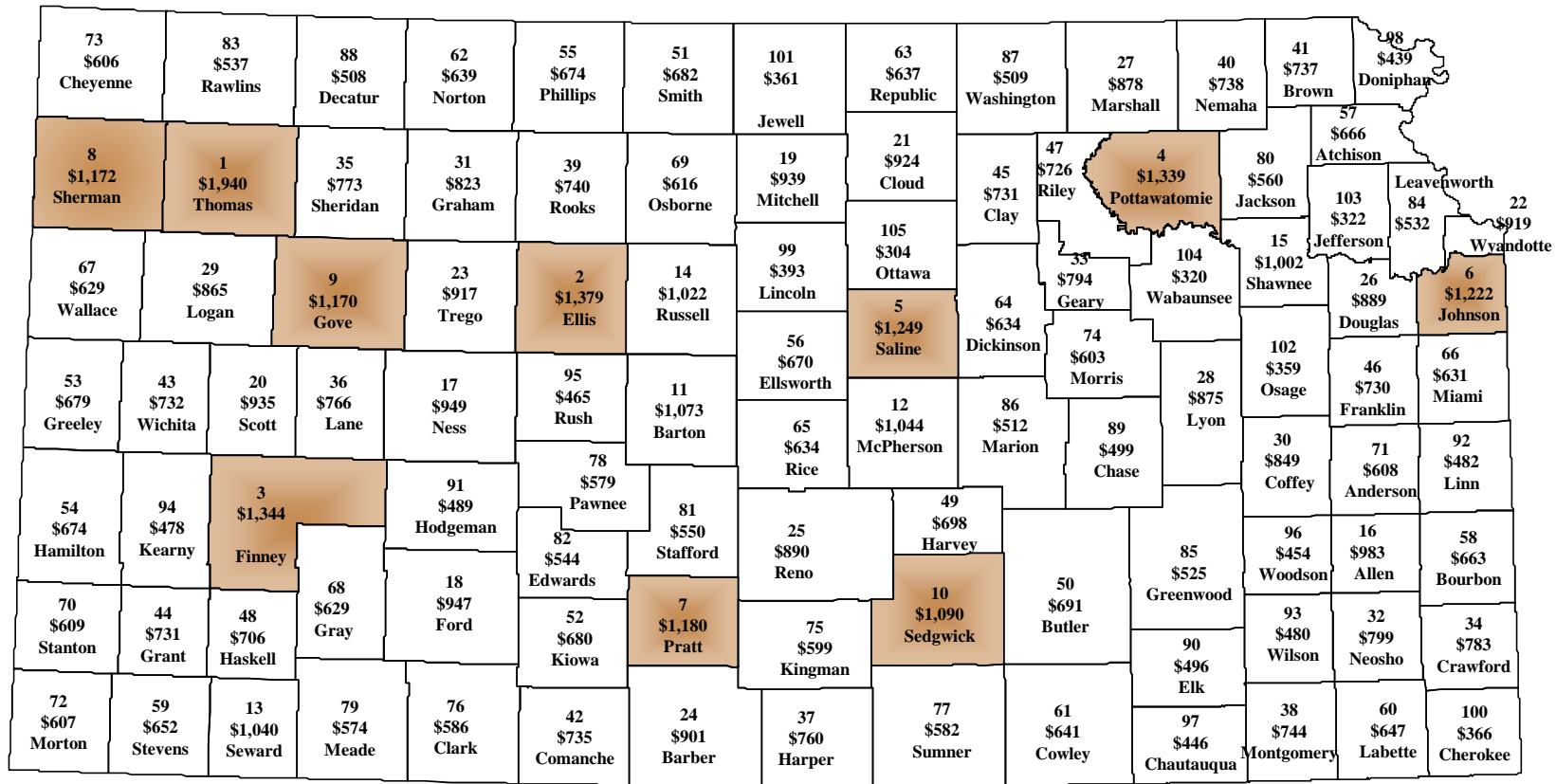


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2019 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Details of this map are contained in pages 36 and 37 of this report.

Legend: Top 10 Counties



Revised historical data is available upon request.

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

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

<u>North American Industry Classification</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$2,134,712	\$2,309,899	8.2%
112 Animal Production	\$373,086	\$294,120	-21.2%
114 Fishing, Hunting and Trapping	\$409,609	\$125,959	-69.2%
115 Agriculture and Forestry Support Activities	\$2,313,742	\$457,104	-80.2%
2-digit Total	\$5,231,149	\$3,187,082	-39.1%
21 Mining			
211 Oil and Gas Extraction	\$1,139,243	\$349,480	-69.3%
212 Mining (except Oil and Gas)	\$3,340,213	\$5,502,727	64.7%
213 Support Activities for Mining	\$9,199,633	\$8,903,869	-3.2%
2-digit Total	\$13,679,089	\$14,756,076	7.9%
22 Utilities			
221 Utilities	\$85,318,934	\$77,343,019	-9.3%
2-digit Total	\$85,318,934	\$77,343,019	-9.3%
23 Construction			
236 Construction of Buildings	\$11,447,801	\$12,090,816	5.6%
237 Heavy and Civil Engineering Construction	\$20,247,533	\$23,694,638	17.0%
238 Specialty Trade Contractors	\$65,213,641	\$57,654,305	-11.6%
2-digit Total	\$96,908,975	\$93,439,758	-3.6%
31-33 Manufacturing			
311 Food Mfg	\$4,450,129	\$4,474,007	0.5%
312 Beverage and Tobacco Product Mfg	\$1,698,109	\$1,313,169	-22.7%
313 Textile Mills	\$138,516	\$83,551	-39.7%
314 Textile Product Mills	\$538,287	\$594,599	10.5%
315 Apparel Mfg	\$372,224	\$185,448	-50.2%
316 Leather and Allied Product Mfg	\$47,190	\$46,089	-2.3%
321 Wood Product Mfg	\$3,233,830	\$2,269,316	-29.8%
322 Paper Mfg	\$423,179	\$372,148	-12.1%
323 Printing and Related Support Activities	\$5,484,370	\$6,243,966	13.9%
324 Petroleum and Coal Products Mfg	\$1,228,920	\$1,135,323	-7.6%
325 Chemical Mfg	\$6,610,486	\$2,556,901	-61.3%
326 Plastics and Rubber Products Mfg	\$2,034,285	\$2,058,191	1.2%
327 Nonmetallic Mineral Product Mfg	\$17,430,524	\$17,122,670	-1.8%
331 Primary Metal Mfg	\$394,920	\$904,666	129.1%
332 Fabricated Metal Product Mfg	\$6,274,922	\$6,246,224	-0.5%
333 Machinery Mfg	\$4,780,954	\$2,579,405	-46.0%
334 Computer and Electronic Product Mfg	\$2,260,308	\$1,120,863	-50.4%
335 Electrical Equipment & Appliance Mfg	\$795,341	\$638,285	-19.7%
336 Transportation Equipment Mfg	\$1,586,874	\$1,661,879	4.7%
337 Furniture and Related Product Mfg	\$2,494,056	\$2,239,435	-10.2%
339 Miscellaneous Mfg	\$4,025,913	\$2,862,812	-28.9%
2-digit Total	\$66,303,337	\$56,708,947	-14.5%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$120,178,946	\$136,463,007	13.5%
424 Merchant Wholesalers, Nondurable Goods	\$25,999,115	\$29,707,516	14.3%
425 Electronic Markets and Agents and Brokers	\$10,156,216	\$18,546,285	82.6%
2-digit Total	\$156,334,277	\$184,716,810	18.2%
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$366,912,047	\$361,610,216	-1.4%

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

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

<u>North American Industry Classification</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Percent Change</u>
442 Furniture and Home Furnishings Stores	\$64,089,345	\$65,016,192	1.4%
443 Electronics and Appliance Stores	\$37,751,779	\$43,823,434	16.1%
444 Building Material and Garden Supply Stores	\$167,086,981	\$164,114,147	-1.8%
445 Food and Beverage Stores	\$237,481,381	\$236,930,259	-0.2%
446 Health and Personal Care Stores	\$30,978,941	\$27,541,644	-11.1%
447 Gasoline Stations	\$76,332,428	\$82,315,128	7.8%
448 Clothing and Clothing Accessories Stores	\$79,510,994	\$70,955,988	-10.8%
451 Sporting Goods, Hobby, Book, & Music Stores	\$46,777,980	\$44,830,153	-4.2%
452 General Merchandise Stores	\$405,766,460	\$424,397,006	4.6%
453 Miscellaneous Store Retailers	\$54,675,135	\$50,727,118	-7.2%
454 Nonstore Retailers	\$24,495,218	\$20,148,696	-17.7%
2-digit Total	\$1,591,858,689	\$1,592,409,982	0.0%
48-49 Transportation and Warehousing			
481 Air Transportation	\$630,321	\$691,409	9.7%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$2,798,390	\$3,257,785	16.4%
485 Transit and Ground Passenger Transportation	\$12,873	\$49,561	285.0%
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$2,700,776	\$3,154,493	16.8%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$131,252	\$106,199	-19.1%
493 Warehousing and Storage	\$2,132,287	\$2,449,134	14.9%
2-digit Total	\$9,088,309	\$10,010,678	10.1%
51 Information			
511 Publishing Industries (except Internet)	\$3,932,479	\$4,010,061	2.0%
512 Motion Picture & Sound Recording Industries	\$7,259,280	\$7,969,337	9.8%
515 Broadcasting (except Internet)	\$27,480,182	\$6,709,796	-75.6%
517 Telecommunications	\$137,267,178	\$143,849,670	4.8%
518 ISPs, Search Portals, and Data Processing	\$572,247	\$627,921	9.7%
519 Other Information Services	\$556,259	\$842,420	51.4%
2-digit Total	\$177,067,625	\$164,009,203	-7.4%
52 Finance and Insurance			
522 Credit Intermediation and Related Activities	\$4,231,161	\$5,328,540	25.9%
523 Securities and Commodity Contract Brokerage	\$256,546	\$283,142	10.4%
524 Insurance Carriers and Related Activities	\$413,355	\$375,980	-9.0%
2-digit Total	\$4,901,062	\$5,987,662	22.2%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$2,637,533	\$2,651,085	0.5%
532 Rental and Leasing Services	\$40,762,646	\$40,629,799	-0.3%
533 Lessors of Nonfinancial Intangible Assets	\$538,777	\$325,748	-39.5%
2-digit Total	\$43,938,956	\$43,606,632	-0.8%
54 Professional and Technical Services			
541 Professional and Technical Services	\$25,342,528	\$24,474,496	-3.4%
2-digit Total	\$25,342,528	\$24,474,496	-3.4%
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$12,651,013	\$3,862,208	-69.5%
2-digit Total	\$12,651,013	\$3,862,208	-69.5%

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

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

<u>North American Industry Classification</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Percent Change</u>
56 Administrative and Waste Services			
561 Administrative and Support Services	\$25,268,378	\$25,544,860	1.1%
562 Waste Management and Remediation Services	\$688,511	\$1,780,694	158.6%
2-digit Total	\$25,956,889	\$27,325,554	5.3%
61 Educational Services			
611 Educational Services	\$6,034,264	\$6,120,933	1.4%
2-digit Total	\$6,034,264	\$6,120,933	1.4%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$2,453,077	\$2,429,426	-1.0%
622 Hospitals	\$2,319,689	\$2,490,547	7.4%
623 Nursing and Residential Care Facilities	\$299,369	\$329,029	9.9%
624 Social Assistance	\$497,329	\$655,449	31.8%
2-digit Total	\$5,569,465	\$5,904,451	6.0%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$7,114,532	\$8,820,863	24.0%
712 Museums, Historical Sites, Zoos, and Parks	\$919,688	\$1,090,267	18.5%
713 Amusement, Gambling, and Recreation	\$25,228,707	\$26,667,235	5.7%
2-digit Total	\$33,262,927	\$36,578,365	10.0%
72 Accommodation and Food Services			
721 Accommodation	\$47,171,934	\$49,041,228	4.0%
722 Food Services and Drinking Places	\$260,601,080	\$276,497,702	6.1%
2-digit Total	\$307,773,013	\$325,538,931	5.8%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$64,981,753	\$68,349,573	5.2%
812 Personal and Laundry Services	\$19,397,975	\$21,136,167	9.0%
813 Membership Associations and Organizations	\$3,334,690	\$4,554,022	36.6%
814 Private Households	\$170,800	\$94,042	-44.9%
2-digit Total	\$87,885,218	\$94,133,804	7.1%
92 Public Administration			
921 Executive, Legislative, & General Government	\$5,643,919	\$11,644,947	106.3%
922 Justice, Public Order, and Safety Activities	\$292,574	\$233,707	-20.1%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$49,153	\$28,184	-42.7%
925 Administration of Housing Programs, Urban Plan	Confidential	Confidential	n/a
926 Administration of Economic Programs	\$31,677	\$29,058	-8.3%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$6,035,120	\$11,958,132	98.1%
99 Unclassified Establishments			
999 Unclassified Establishments	\$2,622,250	\$1,174,814	-55.2%
2-digit Total	\$2,622,250	\$1,174,814	-55.2%
Total	\$2,763,763,090	\$2,783,247,535	0.7%

Local Sales and Use Tax Collections Issued for FY 2018 and FY 2019

County/City	Sales Tax			Use Tax		
	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Allen County	\$2,149,878	\$2,300,475	7.0%	\$299,685	\$448,931	49.8%
Anderson County	\$1,233,497	\$1,278,078	3.6%	\$192,433	\$245,335	27.5%
Atchison County	\$2,309,495	\$2,288,379	-0.9%	\$413,966	\$455,918	10.1%
Barber County	\$697,718	\$683,854	-2.0%	\$129,916	\$131,725	1.4%
Barton County	\$4,632,584	\$4,692,261	1.3%	\$488,240	\$576,109	18.0%
Bourbon County	\$2,321,726	\$2,358,438	1.6%	\$400,472	\$404,895	1.1%
Brown County	\$1,231,441	\$1,201,924	-2.4%	\$233,263	\$232,982	-0.1%
Butler County	\$1,886,125	\$341,003	n/a	\$348,865	\$78,410	-77.5%
Chase County	\$235,362	\$233,492	-0.8%	\$36,716	\$58,261	58.7%
Chautauqua County	\$514,027	\$549,098	6.8%	\$116,050	\$143,191	23.4%
Cherokee County	\$1,991,261	\$2,007,992	0.8%	\$783,310	\$920,488	17.5%
Cheyenne County	\$530,785	\$567,078	6.8%	\$137,894	\$351,931	155.2%
Clay County	\$952,272	\$1,005,988	5.6%	\$141,059	\$193,045	36.9%
Cloud County	\$1,307,460	\$1,344,697	2.8%	\$165,729	\$176,676	6.6%
Cowley County	\$893,940	\$2,027	n/a	\$144,927	\$894	-99.4%
Crawford County	\$5,079,191	\$5,153,398	1.5%	\$1,100,925	\$972,695	-11.6%
Decatur County	\$262,694	\$278,076	5.9%	\$84,559	\$100,938	19.4%
Dickinson County	\$3,114,713	\$3,164,706	1.6%	\$473,595	\$516,821	9.1%
Doniphan County	\$582,556	\$651,244	11.8%	\$230,552	\$277,638	20.4%
Douglas County	\$17,723,649	\$18,069,910	n/a	\$2,104,239	\$2,404,063	14.2%
Edwards County	\$287,349	\$275,775	-4.0%	\$53,310	\$54,088	1.5%
Elk County	\$223,895	\$230,758	3.1%	\$36,975	\$37,879	2.4%
Ellis County	\$3,105,208	\$1,366,783	n/a	\$350,764	\$184,674	-47.4%
Ellsworth County	\$609,031	\$704,720	15.7%	\$97,022	\$140,700	45.0%
Finney County	\$7,995,448	\$10,609,338	n/a	\$1,085,247	\$1,211,222	11.6%
Ford County	\$5,663,246	\$5,491,005	-3.0%	\$530,226	\$641,748	21.0%
Franklin County	\$4,653,238	\$4,715,472	1.3%	\$853,314	\$1,023,837	20.0%
Geary County	\$5,430,396	\$5,549,794	2.2%	\$879,732	\$906,464	3.0%
Gove County	\$948,692	\$1,014,084	6.9%	\$115,530	\$180,614	56.3%
Graham County	\$359,739	\$352,440	-2.0%	\$61,988	\$67,259	8.5%
Gray County	\$712,683	\$711,958	-0.1%	\$173,719	\$223,035	28.4%
Greeley County	\$158,055	\$165,933	5.0%	\$38,724	\$40,452	4.5%
Greenwood County	\$524,919	\$608,883	n/a	\$97,774	\$153,570	57.1%
Hamilton County	\$319,256	\$310,572	-2.7%	\$53,230	\$51,953	-2.4%
Harvey County	\$8,060,530	\$8,009,883	-0.6%	\$1,238,940	\$1,382,899	11.6%
Haskell County	\$242,024	\$241,728	-0.1%	\$55,425	\$54,695	-1.3%
Hodgeman County	\$158,875	\$164,606	3.6%	\$32,633	\$32,030	-1.8%
Jackson County	\$1,738,566	\$1,827,313	5.1%	\$242,416	\$350,576	44.6%
Jefferson County	\$1,201,361	\$1,199,623	-0.1%	\$287,751	\$278,577	-3.2%
Jewell County	\$206,239	\$204,047	-1.1%	\$55,642	\$51,311	-7.8%
Johnson County	\$175,685,480	\$175,001,456	-0.4%	\$37,195,478	\$36,960,685	-0.6%
Kingman County	\$1,036,063	\$1,182,771	n/a	\$271,218	\$303,030	11.7%
Kiowa County	\$286,897	\$304,731	6.2%	\$81,792	\$90,296	10.4%
Labette County	\$2,757,037	\$2,796,925	1.4%	\$491,521	\$552,316	12.4%
Lane County	\$193,438	\$200,868	3.8%	\$30,850	\$39,473	28.0%
Leavenworth County	\$7,338,454	\$7,396,862	0.8%	\$1,433,153	\$1,505,916	5.1%
Lincoln County	\$244,682	\$241,366	-1.4%	\$52,700	\$74,181	40.8%
Linn County	\$0	\$54,865	n/a	\$0	\$13,576	#DIV/0!
Logan County	\$604,686	\$613,927	1.5%	\$101,134	\$98,826	-2.3%
Lyon County	\$4,685,357	\$4,827,929	3.0%	\$523,049	\$604,891	15.6%
Marion County	\$1,428,839	\$1,191,987	n/a	\$229,612	\$270,460	17.8%
Mcpherson County	\$6,618,505	\$7,194,854	8.7%	\$1,309,689	\$1,686,388	28.8%
Meade County	\$424,660	\$441,115	3.9%	\$100,086	\$97,765	-2.3%
Miami County	\$5,465,990	\$5,542,648	1.4%	\$1,095,961	\$1,165,128	6.3%
Mitchell County	\$1,024,618	\$1,014,132	-1.0%	\$135,546	\$131,532	-3.0%
Montgomery County	\$278	\$1	-99.5%	\$0	\$0	#DIV/0!
Morris County	\$546,108	\$584,183	7.0%	\$93,399	\$96,260	3.1%
Morton County	\$305,098	\$268,244	-12.1%	\$93,192	\$88,114	-5.4%
Nemaha County	\$2,006,770	\$1,953,199	-2.7%	\$419,671	\$403,048	-4.0%
Neosho County	\$2,127,976	\$3,443,956	n/a	\$306,168	\$563,971	84.2%
Norton County	\$438,741	\$441,354	0.6%	\$112,062	\$113,541	1.3%
Osage County	\$1,056,193	\$1,078,190	2.1%	\$180,954	\$199,502	10.3%
Osborne County	\$630,042	\$580,052	-7.9%	\$119,234	\$119,214	-0.2%
Ottawa County	\$341,808	\$342,439	0.2%	\$73,009	\$72,852	-0.2%
Pawnee County	\$1,305,764	\$1,292,187	-1.0%	\$183,223	\$199,177	8.7%
Phillips County	\$308,545	\$313,010	1.4%	\$65,425	\$72,442	10.7%
Pottawatomie County	\$5,092,491	\$5,281,473	3.7%	\$605,857	\$709,705	17.1%
Pratt County	\$2,867,804	\$3,247,428	13.2%	\$462,327	\$798,747	53.5%

Local Sales and Use Tax Collections Issued for FY 2018 and FY 2019

County/City	Sales Tax			Use Tax		
	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Rawlins County	\$251,889	\$243,890	-3.2%	\$75,681	\$128,709	70.1%
Reno County	\$13,911,492	\$13,939,602	0.2%	\$2,313,702	\$2,446,715	5.7%
Republic County	\$994,249	\$1,059,315	6.5%	\$156,113	\$172,458	10.5%
Rice County	\$1,012,188	\$998,443	-1.4%	\$284,750	\$300,278	5.5%
Riley County	\$9,024,780	\$8,977,904	-0.5%	\$1,066,942	\$1,108,495	3.9%
Rooks County	\$316,755	\$321,035	1.4%	\$40,086	\$50,888	26.9%
Russell County	\$1,729,962	\$2,234,811	29.2%	\$250,525	\$333,708	33.2%
Saline County	\$11,266,364	\$11,050,996	-1.9%	\$1,091,523	\$1,115,926	2.2%
Scott County	\$1,556,465	\$1,640,151	5.4%	\$277,298	\$273,532	-1.4%
Sedgwick County	\$89,608,789	\$91,808,834	2.5%	\$10,858,988	\$12,390,744	14.1%
Seward County	\$4,263,698	\$4,654,932	9.2%	\$679,127	\$752,626	10.8%
Shawnee County	\$34,333,098	\$34,047,331	-0.8%	\$5,025,487	\$5,417,882	7.8%
Sheridan County	\$673,617	\$633,501	-6.0%	\$135,953	\$302,576	122.6%
Sherman County	\$2,554,410	\$2,540,072	-0.6%	\$290,075	\$350,772	20.9%
Smith County	\$863,641	\$885,714	2.6%	\$161,321	\$163,443	1.3%
Stafford County	\$384,767	\$409,426	6.4%	\$68,722	\$78,948	14.9%
Stanton County	\$224,576	\$199,050	-11.4%	\$50,678	\$62,866	24.1%
Stevens County	\$531,897	\$634,715	n/a	\$175,592	\$175,664	0.0%
Sumner County	\$2,249,961	\$2,313,351	2.8%	\$475,902	\$415,948	-12.6%
Thomas County	\$2,700,915	\$3,427,577	26.9%	\$320,477	\$628,598	96.1%
Trego County	\$690,420	\$564,896	-18.2%	\$111,932	\$254,871	127.7%
Wabaunsee County	\$658,524	\$650,071	-1.3%	\$150,565	\$174,624	16.0%
Wallace County	\$0	\$9,736	n/a	\$0	\$5,483	#DIV/0!
Washington County	\$510,442	\$509,419	-0.2%	\$138,550	\$143,387	3.5%
Wichita County	\$629,893	\$624,397	-0.9%	\$203,290	\$132,580	-34.8%
Wilson County	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Woodson County	\$242,221	\$256,643	6.0%	\$47,936	\$57,343	19.6%
Wyandotte County	\$25,575,150	\$25,350,985	-0.9%	\$5,410,356	\$4,184,908	-22.7%
Abilene	\$1,348,193	\$994,805	n/a	\$155,269	\$115,177	-25.8%
Alden	\$309	\$7,917	n/a	\$601	\$4,803	699.3%
Alma	\$89,010	\$90,050	1.2%	\$14,267	\$16,537	15.9%
Almena	\$10,666	\$10,744	0.7%	\$4,304	\$4,675	8.6%
Altamont	\$61,445	\$66,144	7.6%	\$21,699	\$27,761	27.9%
Altoona	\$18,314	\$18,391	0.4%	\$3,515	\$4,475	27.3%
Americus	\$15,322	\$16,746	n/a	\$2,871	\$3,809	32.7%
Andover	\$3,375,659	\$2,523,463	n/a	\$719,167	\$633,540	-11.9%
Anthony	\$146,181	\$154,173	5.5%	\$63,946	\$22,335	-65.1%
Argonia	\$20,554	\$22,646	10.2%	\$9,878	\$7,647	-22.6%
Arkansas City	\$3,963,051	\$3,737,833	n/a	\$560,295	\$605,363	8.0%
Arma	\$80,553	\$83,036	3.1%	\$19,323	\$19,985	3.4%
Ashland	\$94,374	\$90,980	-3.6%	\$22,621	\$18,545	-18.0%
Atchison	\$1,533,800	\$1,562,312	1.9%	\$224,351	\$249,617	11.3%
Attica	\$64,341	\$101,502	n/a	\$8,800	\$14,137	60.6%
Auburn	\$125,539	\$133,586	6.4%	\$23,362	\$27,199	16.4%
Augusta	\$2,069,831	\$2,077,285	0.4%	\$406,166	\$444,753	9.5%
Axtell	\$53,799	\$51,607	-4.1%	\$11,656	\$8,064	-30.8%
Baldwin City	\$446,940	\$469,629	5.1%	\$109,615	\$108,826	-0.7%
Basehor	\$430,145	\$467,467	8.7%	\$144,499	\$160,643	11.2%
Baxter Springs	\$330,311	\$653,808	n/a	\$140,131	\$328,904	134.7%
Belle Plaine	\$90,696	\$93,951	3.6%	\$26,463	\$31,270	18.2%
Belleville	\$156,975	\$153,605	-2.1%	\$18,682	\$19,653	5.2%
Beloit	\$777,785	\$766,178	-1.5%	\$84,532	\$80,647	-4.6%
Bennington	\$28,579	\$26,692	-6.6%	\$8,881	\$8,003	-9.9%
Benton	\$100,556	\$121,064	20.4%	\$28,499	\$25,282	-11.3%
Blue Rapids	\$154,958	\$156,513	1.0%	\$21,654	\$23,909	10.4%
Bonner Springs	\$3,215,171	\$3,140,444	-2.3%	\$418,059	\$466,357	11.6%
Bronson	\$9,065	\$9,569	5.6%	\$1,960	\$2,940	50.0%
Buhler	\$71,035	\$70,948	-0.1%	\$32,913	\$27,573	-16.2%
Burden	\$27,242	\$26,714	-1.9%	\$5,654	\$5,764	1.9%
Burlingame	\$59,102	\$66,119	11.9%	\$10,625	\$9,585	-9.8%
Burlington	\$894,215	\$926,638	3.6%	\$105,448	\$130,574	23.8%
Burrton	\$64,403	\$73,944	14.8%	\$13,847	\$16,489	19.1%
Caldwell	\$101,224	\$103,011	1.8%	\$32,454	\$27,548	-15.1%
Caney	\$387,670	\$401,120	3.5%	\$95,043	\$99,444	4.6%
Canton	\$54,376	\$50,132	-7.8%	\$9,562	\$10,891	13.9%
Carbondale	\$237,745	\$194,465	-18.2%	\$31,878	\$27,942	-12.3%
Cedar Vale	\$34,747	\$37,736	8.6%	\$6,543	\$9,680	48.0%
Chanute	\$2,161,908	\$2,143,736	-0.8%	\$264,397	\$296,270	12.1%

Local Sales and Use Tax Collections Issued for FY 2018 and FY 2019

County/City	Sales Tax			Use Tax		
	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Chapman	\$98,527	\$98,431	-0.1%	\$17,390	\$21,764	25.1%
Chase	\$13,416	\$12,014	-10.4%	\$5,691	\$5,283	-7.2%
Cherokee	\$30,991	\$30,597	-1.3%	\$5,051	\$7,322	45.0%
Cherryvale	\$511,777	\$526,954	3.0%	\$135,054	\$156,067	15.6%
Chetopa	\$97,654	\$100,725	3.1%	\$24,925	\$26,242	5.3%
Cimarron	\$250,070	\$251,173	0.4%	\$58,687	\$54,466	-7.2%
Claflin	\$20,827	\$23,667	13.6%	\$3,978	\$4,077	2.5%
Clay Center	\$1,459,979	\$1,518,538	4.0%	\$129,902	\$182,782	40.7%
Clifton	\$29,909	\$33,271	11.2%	\$13,523	\$31,884	135.8%
Coffeyville	\$4,057,574	\$4,077,827	0.5%	\$741,494	\$741,458	0.0%
Colby	\$1,183,058	\$1,333,885	12.7%	\$113,544	\$166,872	47.0%
Coldwater	\$252,703	\$235,955	-6.6%	\$45,290	\$36,021	-20.5%
Collyer	\$8,623	\$6,791	-21.2%	\$2,649	\$1,868	-29.5%
Colony	\$0	\$357	n/a	\$0	\$200	#DIV/0!
Columbus	\$467,299	\$450,086	-3.7%	\$123,330	\$125,817	2.0%
Concordia	\$1,049,127	\$1,083,323	3.3%	\$94,720	\$88,239	-6.8%
Conway Springs	\$118,340	\$129,252	9.2%	\$43,459	\$28,031	-35.5%
Cottonwood Falls	\$85,931	\$84,586	-1.6%	\$11,099	\$21,553	94.2%
Council Grove	\$628,821	\$663,278	5.5%	\$63,075	\$70,225	11.3%
Cunningham	\$58,012	\$54,434	-6.2%	\$19,446	\$27,529	41.6%
Danville	\$78	\$1,597	n/a	\$55	\$700	1182.8%
Dearing	\$27,315	\$27,059	-0.9%	\$12,181	\$16,454	35.1%
Deerfield	\$35,192	\$83,765	138.0%	\$16,880	\$15,215	-9.9%
Delphos	\$16,815	\$13,806	-17.9%	\$3,191	\$4,660	46.1%
Derby	\$2,349,074	\$2,480,543	5.6%	\$254,586	\$292,352	14.8%
DeSoto	\$849,643	\$852,636	0.4%	\$488,097	\$742,378	52.1%
Dighton	\$97,413	\$113,981	17.0%	\$15,198	\$25,499	67.8%
Dodge City	\$4,983,776	\$4,955,565	-0.6%	\$454,474	\$526,182	15.8%
Douglass	\$185,361	\$153,720	-17.1%	\$57,915	\$85,598	47.8%
Downs	\$60,805	\$55,712	-8.4%	\$7,658	\$7,573	-1.1%
Easton	\$29,608	\$25,040	-15.4%	\$34,212	\$2,060	-94.0%
Edgerton	\$383,806	\$403,007	5.0%	\$115,224	\$184,502	60.1%
Edna	\$65,593	\$58,598	-10.7%	\$14,185	\$20,974	47.9%
Edwardsville	\$709,720	\$596,050	-16.0%	\$331,322	\$314,394	-5.1%
Effingham	\$23,397	\$24,888	6.4%	\$6,389	\$7,261	13.7%
El Dorado	\$2,177,270	\$2,259,598	3.8%	\$265,615	\$467,114	75.9%
Elkhart	\$196,236	\$171,204	-12.8%	\$53,175	\$51,563	-3.0%
Ellinwood	\$83,379	\$85,580	2.6%	\$11,290	\$12,115	7.3%
Ellis	\$330,868	\$350,491	5.9%	\$70,238	\$71,362	1.6%
Ellsworth	\$439,204	\$440,920	0.4%	\$58,669	\$51,589	-12.1%
Elwood	\$173,331	\$209,081	20.6%	\$37,846	\$60,471	59.8%
Emporia	\$4,291,567	\$4,428,980	3.2%	\$399,750	\$483,773	21.0%
Erie	\$136,161	\$134,843	-1.0%	\$27,600	\$32,410	17.4%
Eudora	\$576,979	\$593,957	2.9%	\$155,627	\$168,036	8.0%
Eureka	\$560,258	\$575,675	n/a	\$88,416	\$99,888	13.0%
Fairway	\$804,363	\$784,860	-2.4%	\$347,867	\$338,479	-2.7%
Florence	\$35,858	\$41,562	15.9%	\$4,609	\$6,412	39.1%
Fontana	\$3,130	\$2,770	-11.5%	\$3,755	\$1,976	-47.4%
Fort Scott	\$2,115,245	\$2,129,370	0.7%	\$268,278	\$274,985	2.5%
Frankfort	\$108,046	\$105,522	-2.3%	\$16,596	\$10,694	-35.6%
Fredonia	\$858,234	\$907,299	5.7%	\$148,258	\$170,937	15.3%
Frontenac	\$527,505	\$530,084	0.5%	\$115,239	\$109,350	-5.1%
Galena	\$199,063	\$192,893	-3.1%	\$102,907	\$120,157	16.8%
Garden City	\$6,559,300	\$6,855,340	4.5%	\$763,908	\$554,371	-27.4%
Gardner	\$3,558,287	\$3,565,767	0.2%	\$540,811	\$593,150	9.7%
Garnett	\$272,069	\$261,681	-3.8%	\$21,038	\$27,466	30.6%
Gas	\$33,614	\$40,481	20.4%	\$7,117	\$6,296	-11.5%
Geneseo	\$19,595	\$18,465	-5.8%	\$7,587	\$8,366	10.3%
Girard	\$242,539	\$255,164	5.2%	\$102,633	\$131,260	27.9%
Glade	\$13,617	\$17,445	n/a	\$856	\$3,248	279.3%
Glasco	\$23,098	\$26,282	13.8%	\$10,209	\$4,599	-55.0%
Goddard	\$846,039	\$885,478	4.7%	\$117,410	\$139,264	18.6%
Goodland	\$258,313	\$257,495	-0.3%	\$24,132	\$31,517	30.6%
Grandview Plaza	\$151,919	\$165,493	8.9%	\$32,517	\$37,762	16.1%
Great Bend	\$2,558,381	\$2,549,593	-0.3%	\$242,994	\$230,475	-5.2%
Greensburg	\$137,213	\$140,263	2.2%	\$36,142	\$30,004	-17.0%
Grinnell	\$7,975	\$7,087	-11.1%	\$1,275	\$2,204	72.8%
Hardtner	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!

Local Sales and Use Tax Collections Issued for FY 2018 and FY 2019

County/City	Sales Tax			Use Tax		
	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Harper	\$390,775	\$382,486	n/a	\$70,059	\$58,680	-16.2%
Hartford	\$19,697	\$19,037	-3.4%	\$4,508	\$3,972	-11.9%
Haven	\$67,517	\$62,589	-7.3%	\$17,649	\$4,614	-73.9%
Hays	\$9,270,580	\$9,380,709	1.2%	\$955,981	\$976,851	2.2%
Haysville	\$667,300	\$717,616	7.5%	\$187,181	\$200,673	7.2%
Herington	\$495,707	\$517,900	n/a	\$93,351	\$112,771	20.8%
Hiawatha	\$1,044,227	\$1,049,181	0.5%	\$119,565	\$122,557	2.5%
Highland	\$52,205	\$50,680	-2.9%	\$15,774	\$14,783	-6.3%
Hill City	\$247,100	\$233,941	-5.3%	\$35,372	\$32,812	-7.2%
Hillsboro	\$397,007	\$396,569	-0.1%	\$39,540	\$45,844	15.9%
Hoisington	\$190,054	\$185,441	-2.4%	\$21,708	\$26,014	19.8%
Holcomb	\$57,853	\$53,431	-7.6%	\$30,691	\$28,423	-7.4%
Holton	\$639,959	\$676,754	5.7%	\$52,159	\$64,131	23.0%
Horton	\$280,793	\$257,235	-8.4%	\$65,529	\$55,689	-15.0%
Howard	\$63,663	\$61,293	-3.7%	\$10,374	\$11,800	13.7%
Hugoton	\$657,925	\$650,115	-1.2%	\$153,792	\$158,047	2.8%
Humboldt	\$189,394	\$184,305	-2.7%	\$60,633	\$54,836	-9.6%
Hutchinson	\$8,293,442	\$8,326,886	0.4%	\$1,281,805	\$1,070,472	-16.5%
Independence	\$5,202,988	\$5,370,631	3.2%	\$553,640	\$618,494	11.7%
Iola	\$1,225,608	\$1,311,439	7.0%	\$97,132	\$102,228	5.2%
Jetmore	\$116,689	\$119,976	2.8%	\$24,574	\$25,669	4.5%
Junction City	\$7,363,058	\$7,376,193	0.2%	\$782,348	\$851,542	8.8%
Kanopolis	\$11,765	\$20,271	72.3%	\$4,924	\$8,068	63.9%
Kansas City	\$37,819,378	\$37,581,908	-0.6%	\$7,981,868	\$5,820,687	-27.1%
Kincaid	\$6,743	\$5,793	-14.1%	\$1,737	\$2,086	20.1%
Kingman	\$402,241	\$424,150	5.4%	\$63,281	\$66,414	5.0%
Kinsley	\$144,849	\$144,155	-0.5%	\$23,207	\$25,497	9.9%
Kiowa	\$89,180	\$87,056	-2.4%	\$14,196	\$13,666	-3.7%
LaCrosse	\$232,865	\$245,027	5.2%	\$35,096	\$29,706	-15.4%
LaCygne	\$312,803	\$292,663	-6.4%	\$84,396	\$70,789	-16.1%
LaHarpe	\$17,768	\$19,658	10.6%	\$5,814	\$5,062	-12.9%
Lakin	\$167,739	\$170,723	1.8%	\$42,706	\$46,661	9.3%
Lane	\$9,917	\$8,350	-15.8%	\$3,413	\$3,731	9.3%
Lansing	\$1,061,510	\$1,218,505	n/a	\$170,931	\$229,030	34.0%
Larned	\$254,326	\$252,107	-0.9%	\$33,627	\$30,877	-8.2%
Lawrence	\$25,482,874	\$25,335,265	-0.6%	\$2,644,149	\$3,013,659	14.0%
Leavenworth	\$9,239,854	\$9,397,664	1.7%	\$1,246,522	\$1,289,303	3.4%
Leawood	\$8,110,517	\$8,244,494	1.7%	\$2,438,850	\$2,450,918	0.5%
Lebo	\$94,764	\$105,186	11.0%	\$23,577	\$18,998	-19.4%
Lecompton	\$55,035	\$50,245	-8.7%	\$44,864	\$37,841	-15.7%
Lenexa	\$18,767,028	\$17,655,519	-5.9%	\$5,580,194	\$5,810,417	4.1%
Leon	\$29,004	\$29,177	0.6%	\$10,252	\$11,810	15.2%
Leonardville	\$29,864	\$28,989	-2.9%	\$5,357	\$6,588	23.0%
LeRoy	\$39,698	\$37,950	-4.4%	\$6,512	\$8,542	31.2%
Liberal	\$4,729,405	\$5,166,266	9.2%	\$627,288	\$642,905	2.5%
Lincoln Center	\$135,777	\$125,057	-7.9%	\$28,570	\$56,024	96.1%
Lindsborg	\$448,976	\$459,965	2.4%	\$74,678	\$81,827	9.6%
Linwood	\$25,474	\$30,358	19.2%	\$15,097	\$17,749	17.6%
Little River	\$30,994	\$30,075	-3.0%	\$7,369	\$9,183	24.6%
Logan	\$34,852	\$31,543	-9.5%	\$6,208	\$6,190	-0.3%
Longford	\$5,880	\$6,107	3.9%	\$675	\$1,421	110.6%
Louisburg	\$1,145,152	\$1,157,509	1.1%	\$169,029	\$179,844	6.4%
Lucas	\$0	\$2,561	n/a	\$0	\$201	#DIV/0!
Luray	\$25,099	\$25,447	1.4%	\$3,511	\$4,514	28.6%
Lyndon	\$181,522	\$194,927	7.4%	\$17,724	\$25,471	43.7%
Lyons	\$347,575	\$344,179	-1.0%	\$48,141	\$56,030	16.4%
Manhattan	\$16,218,517	\$16,381,813	1.0%	\$1,679,760	\$1,715,818	2.1%
Mankato	\$71,387	\$70,724	-0.9%	\$11,297	\$10,037	-11.2%
Maple Hill	\$32,720	\$29,057	-11.2%	\$6,374	\$7,225	13.3%
Mapleton	\$2,583	\$2,555	-1.1%	\$1,773	\$1,489	-16.0%
Marion	\$151,802	\$165,723	9.2%	\$22,216	\$24,084	8.4%
Marquette	\$34,262	\$34,326	0.2%	\$5,958	\$7,202	20.9%
Marysville	\$1,333,158	\$1,353,409	1.5%	\$171,807	\$163,264	-5.0%
Mayetta	\$22,613	\$15,270	-32.5%	\$9,373	\$7,300	-22.1%
Mayfield	\$4,815	\$4,122	-14.4%	\$680	\$808	18.9%
McCune	\$14,126	\$14,188	0.4%	\$6,891	\$7,193	4.4%
McPherson	\$2,766,915	\$2,990,149	8.1%	\$399,186	\$433,965	8.7%
Meade	\$184,993	\$185,989	0.5%	\$40,582	\$41,114	1.3%

Local Sales and Use Tax Collections Issued for FY 2018 and FY 2019

County/City	Sales Tax			Use Tax		
	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Medicine Lodge	\$250,761	\$239,937	-4.3%	\$30,996	\$35,772	15.4%
Melvern	\$26,397	\$24,411	-7.5%	\$5,290	\$4,826	-8.8%
Meriden	\$43,762	\$37,783	-13.7%	\$9,136	\$10,218	11.8%
Merriam	\$10,806,317	\$11,238,061	n/a	\$621,942	\$689,932	10.9%
Miltonvale	\$55,556	\$44,670	-19.6%	\$12,277	\$23,150	88.6%
Minneapolis	\$165,064	\$171,587	4.0%	\$25,278	\$29,604	17.1%
Minneola	\$50,172	\$46,657	-7.0%	\$12,589	\$13,549	7.6%
Mission	\$3,924,495	\$4,048,797	3.2%	\$1,003,310	\$1,175,740	17.2%
Mission Hills	\$613,904	\$717,262	n/a	\$172,084	\$241,728	40.5%
Mission Woods	\$9,313	\$34,438	n/a	\$2,936	\$15,099	414.3%
Montezuma	\$0	\$16,482	n/a	\$0	\$4,506	#DIV/0!
Moran	\$22,450	\$36,153	61.0%	\$2,783	\$24,068	764.8%
Morland	\$9,371	\$9,112	-2.8%	\$1,875	\$2,640	40.8%
Moscow	\$32,847	\$33,480	1.9%	\$9,671	\$19,888	105.6%
Mound City	\$135,771	\$137,382	1.2%	\$18,216	\$17,259	-5.3%
Mound Valley	\$8,055	\$7,618	-5.4%	\$2,869	\$3,229	12.5%
Moundridge	\$208,729	\$186,041	-10.9%	\$55,035	\$42,027	-23.6%
Mullinville	\$11,900	\$14,012	17.7%	\$7,608	\$8,308	9.2%
Mulvane	\$550,163	\$571,686	3.9%	\$115,940	\$123,123	6.2%
Neodesha	\$558,267	\$612,095	9.6%	\$115,530	\$157,599	36.4%
Neosho Rapids	\$6,439	\$6,257	-2.8%	\$2,802	\$4,618	64.8%
Ness City	\$178,576	\$182,209	2.0%	\$22,510	\$32,089	42.6%
Nickerson	\$59,669	\$58,126	-2.6%	\$13,398	\$16,622	24.1%
Norton	\$555,043	\$562,037	1.3%	\$87,396	\$98,246	12.4%
Oak Hill	\$582	\$579	-0.6%	\$206	\$225	9.5%
Oakley	\$212,794	\$215,202	1.1%	\$23,204	\$21,584	-7.0%
Oberlin	\$270,028	\$291,693	8.0%	\$65,203	\$85,646	31.4%
Ogden	\$73,951	\$72,037	-2.6%	\$12,714	\$12,149	-4.4%
Olathe	\$39,406,638	\$39,271,931	-0.3%	\$7,566,551	\$6,324,387	-16.4%
Olpe	\$22,340	\$24,416	9.3%	\$5,221	\$4,500	-13.8%
Onaga	\$71,094	\$68,794	-3.2%	\$8,524	\$11,941	40.1%
Osage City	\$471,319	\$485,128	2.9%	\$57,542	\$53,150	-7.6%
Osawatomie	\$247,080	\$270,942	n/a	\$57,566	\$67,863	17.9%
Oskaloosa	\$140,279	\$148,176	5.6%	\$33,799	\$31,072	-8.1%
Oswego	\$224,727	\$218,153	-2.9%	\$50,009	\$53,839	7.7%
Ottawa	\$3,763,783	\$3,862,060	2.6%	\$567,785	\$627,150	10.5%
Overbrook	\$108,308	\$106,332	-1.8%	\$21,771	\$17,973	-17.4%
Overland Park	\$47,042,868	\$46,099,360	-2.0%	\$8,700,716	\$8,786,693	1.0%
Oxford	\$56,340	\$57,935	2.8%	\$14,352	\$14,568	1.5%
Ozawkie	\$24,193	\$38,206	n/a	\$11,907	\$14,151	18.8%
Palco	\$2,167	\$30,488	n/a	\$83	\$5,715	6808.4%
Paola	\$1,820,549	\$1,794,558	-1.4%	\$205,410	\$202,796	-1.3%
Parker	\$66,730	\$64,440	-3.4%	\$8,604	\$8,862	3.0%
Parsons	\$2,404,120	\$2,414,013	0.4%	\$319,654	\$351,886	10.1%
Paxico	\$11,722	\$10,210	-12.9%	\$3,141	\$3,418	8.8%
Peabody	\$62,082	\$58,685	-5.5%	\$15,997	\$18,114	13.2%
Perry	\$60,878	\$46,348	-23.9%	\$17,652	\$0	-100.0%
Phillipsburg	\$802,055	\$832,582	3.8%	\$122,328	\$115,283	-5.8%
Pittsburg	\$5,553,441	\$5,351,729	n/a	\$1,053,604	\$825,277	-21.7%
Plainville	\$578,212	\$568,715	-1.6%	\$56,722	\$61,382	8.2%
Pleasanton	\$161,248	\$174,254	8.1%	\$49,196	\$44,726	-9.1%
Pomona	\$143,199	\$143,271	0.0%	\$24,269	\$26,747	10.2%
Potwin	\$14,899	\$15,910	6.8%	\$5,266	\$4,467	-15.2%
Prairie Village	\$2,515,428	\$2,525,686	0.4%	\$692,666	\$731,707	5.6%
Pratt	\$1,062,517	\$1,145,862	7.8%	\$120,584	\$162,352	34.6%
Pretty Prairie				\$0	\$0	#DIV/0!
Princeton	\$12,596	\$11,886	-5.6%	\$1,812	\$1,653	-8.8%
Protection	\$92,723	\$79,245	-14.5%	\$15,596	\$12,751	-18.2%
Randolph	\$12,714	\$14,246	12.0%	\$4,529	\$4,538	0.2%
Ransom	\$13,312	\$13,042	-2.0%	\$1,790	\$1,370	-23.5%
Richmond	\$17,428	\$9,787	-43.8%	\$15,470	\$17,427	12.6%
Riley	\$59,458	\$62,134	4.5%	\$16,518	\$16,653	0.8%
Roeland Park	\$1,826,770	\$1,726,364	-5.5%	\$195,984	\$192,053	-2.0%
Rolla	\$46,829	\$40,354	-13.8%	\$22,002	\$31,026	41.0%
Rose Hill	\$230,001	\$228,453	-0.7%	\$70,235	\$66,324	-5.6%
Rossville	\$106,919	\$102,967	-3.7%	\$16,631	\$20,288	22.0%
Sabetha	\$463,919	\$456,683	-1.6%	\$77,712	\$78,404	0.9%
Saint John	\$103,231	\$113,940	10.4%	\$16,805	\$16,263	-3.2%

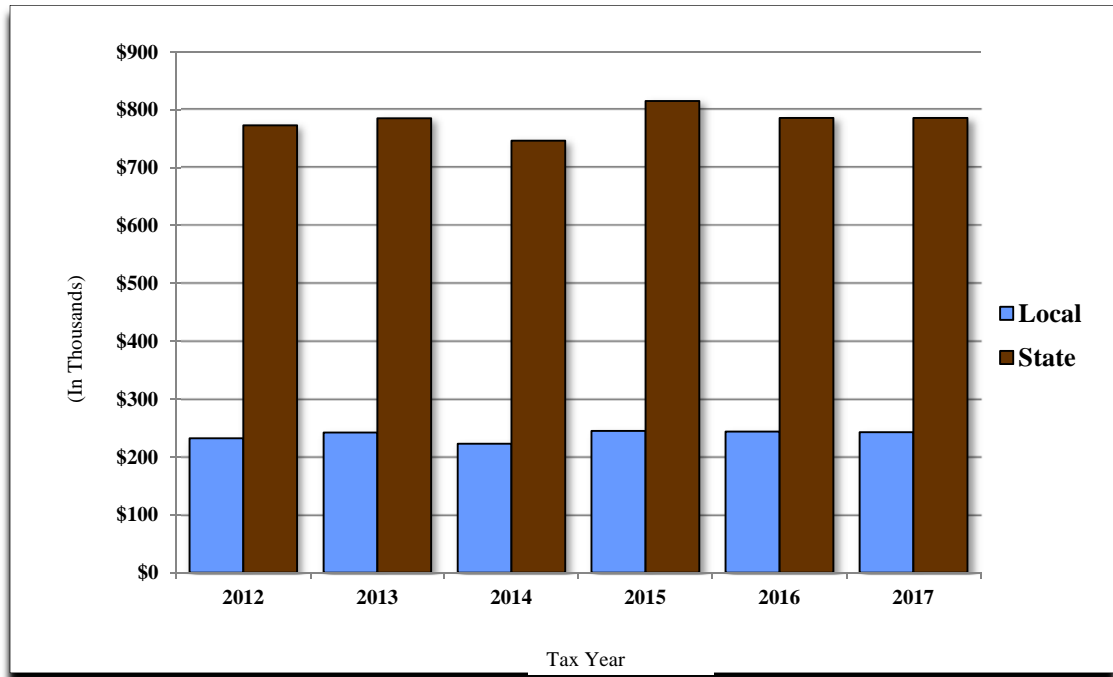
Local Sales and Use Tax Collections Issued for FY 2018 and FY 2019

County/City	Sales Tax			Use Tax		
	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change	Fiscal Year 2018 (July 2017-June 2018)	Fiscal Year 2019 (July 2018-June 2019)	Percent Change
Saint Marys	\$287,467	\$311,465	8.3%	\$43,768	\$51,128	16.8%
Saint Paul	\$61,186	\$59,937	-2.0%	\$13,381	\$12,271	-8.3%
Salina	\$13,391,215	\$13,174,470	-1.6%	\$1,205,372	\$1,243,974	3.2%
Satanta	\$80,408	\$76,684	-4.6%	\$29,828	\$32,377	8.5%
Scammon	\$16,344	\$15,233	-6.8%	\$23,111	\$19,602	-15.2%
Scott City	\$296,691	\$297,775	0.4%	\$50,041	\$49,176	-1.7%
Scranton	\$31,933	\$32,568	2.0%	\$5,024	\$7,275	44.8%
Sedan	\$140,300	\$148,823	6.1%	\$25,161	\$28,985	15.2%
Seneca	\$617,918	\$597,583	-3.3%	\$76,290	\$76,631	0.4%
Severy	\$15,529	\$12,942	-16.7%	\$3,405	\$3,869	13.6%
Shawnee	\$16,396,944	\$16,621,162	1.4%	\$3,018,392	\$3,000,286	-0.6%
Smith Center	\$272,720	\$284,471	4.3%	\$35,453	\$43,118	21.6%
South Hutchinson	\$270,552	\$287,178	6.1%	\$47,234	\$43,256	-8.4%
Spivey	\$17,424	\$21,618	24.1%	\$645	\$642	-0.6%
Spring Hill	\$978,694	\$1,011,590	3.4%	\$285,108	\$289,310	1.5%
Stafford	\$188,772	\$186,482	-1.2%	\$53,531	\$65,858	23.0%
Sterling	\$212,613	\$213,214	0.3%	\$87,382	\$70,884	-18.9%
Stockton	\$379,526	\$380,497	0.3%	\$53,261	\$72,258	35.7%
Strong City	\$43,611	\$45,249	3.8%	\$6,401	\$8,169	27.6%
Sublette	\$219,299	\$207,643	-5.3%	\$36,280	\$37,154	2.4%
Sylvia	\$0	\$1,932	n/a	\$0	\$613	#DIV/0!
Syracuse	\$214,611	\$211,987	-1.2%	\$34,918	\$35,260	1.0%
Thayer	\$47,601	\$50,750	6.6%	\$8,656	\$10,384	20.0%
Tipton	\$1,088	\$21,581	n/a	\$192	\$3,729	1841.5%
Tonganoxie	\$786,707	\$781,239	-0.7%	\$193,881	\$206,764	6.6%
Topeka	\$40,461,557	\$39,842,754	-1.5%	\$5,538,252	\$6,033,703	8.9%
Toronto	\$7,031	\$8,108	15.3%	\$1,691	\$1,571	-7.1%
Towanda	\$92,862	\$77,973	-16.0%	\$83,516	\$35,293	-57.7%
Troy	\$57,068	\$57,230	0.3%	\$24,417	\$31,283	28.1%
Udall	\$51,475	\$45,889	-10.9%	\$10,079	\$13,423	33.2%
Ulysses	\$1,327,995	\$1,303,031	-1.9%	\$332,441	\$374,784	12.7%
Uniontown	\$14,979	\$17,384	16.1%	\$3,791	\$5,346	41.0%
Utica	\$11,843	\$10,313	-12.9%	\$2,231	\$2,112	-5.4%
Valley Falls	\$215,295	\$198,993	-7.6%	\$31,978	\$36,125	13.0%
Victoria	\$65,189	\$65,745	0.9%	\$18,594	\$15,555	-16.3%
Wakeeney	\$343,728	\$306,130	-10.9%	\$54,165	\$52,696	-2.7%
Wakefield	\$53,194	\$51,529	-3.1%	\$10,927	\$10,727	-1.8%
Wamego	\$1,069,378	\$1,092,789	2.2%	\$207,645	\$289,528	39.4%
Washington	\$166,164	\$164,724	-0.9%	\$19,800	\$25,935	31.0%
Waterville	\$71,749	\$78,922	10.0%	\$10,946	\$13,031	19.0%
Wathena	\$119,678	\$112,366	-6.1%	\$58,450	\$74,351	27.2%
Waverly				\$0	\$0	#DIV/0!
Weir	\$20,012	\$21,518	7.5%	\$10,415	\$12,465	19.7%
Wellington	\$2,163,392	\$2,302,690	6.4%	\$264,680	\$298,282	12.7%
Wellsville	\$153,026	\$155,522	1.6%	\$30,304	\$42,887	41.5%
Westmoreland	\$52,426	\$53,913	2.8%	\$9,346	\$12,460	33.3%
Westwood	\$407,800	\$550,314	n/a	\$46,077	\$81,320	76.5%
Westwood Hills	\$26,977	\$33,131	22.8%	\$11,701	\$14,227	21.6%
Whitewater	\$1,216	\$22,304	n/a	\$221	\$4,734	2041.8%
Willard	\$2,678	\$2,111	-21.2%	\$755	\$735	-2.7%
Williamsburg	\$16,911	\$18,069	6.8%	\$4,091	\$4,753	16.2%
Wilmore	\$2,885	\$5,288	83.3%	\$1,539	\$1,450	-5.8%
Wilson	\$59,805	\$55,734	-6.8%	\$9,710	\$11,301	16.4%
Winchester	\$0	\$1,038	n/a	\$0	\$115	#DIV/0!
Winfield	\$2,293,760	\$2,188,560	-4.6%	\$313,622	\$313,554	0.0%
Yates Center	\$301,599	\$307,919	2.1%	\$48,735	\$58,763	20.6%
Horsethief Reservoir	\$2,148,978	\$2,179,077	1.4%	\$280,051	\$276,722	-1.2%
Statewide	\$977,952,435	\$982,437,120	0.5%	\$165,395,014	\$169,483,473	2.5%
Washburn U. (in Shawnee)	\$19,395,010	\$19,229,522	-0.9%	\$2,837,635	\$16,543,202	483.0%

Kansas Local and State Use Tax Reported on K-40

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

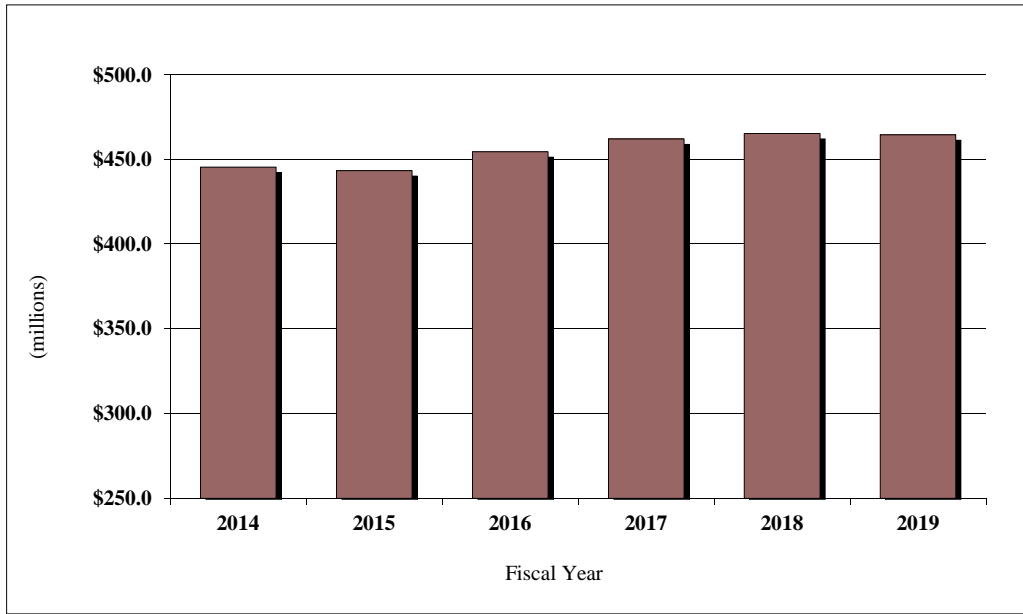
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



<u>Tax Year</u>	<u>Number Filers</u>	<u>Amount Collected Local Use Tax</u>	<u>Amount Collected State Use Tax</u>	<u>Amount Collected Total</u>	<u>Percent Change</u>
2012	22,075	\$232,444	\$773,229	\$1,005,673	-1.6%
2013	22,764	\$242,282	\$785,546	\$1,027,828	2.2%
2014	20,855	\$223,069	\$746,738	\$969,807	-5.6%
2015	20,082	\$245,103	\$815,076	\$1,060,179	9.3%
2016	19,714	\$243,665	\$785,770	\$1,029,435	-2.9%
2017	19,401	\$242,851	\$786,054	\$1,028,905	-0.1%

Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections decreased by 0.2% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2014	\$445,481,748	6.2%
2015	\$443,326,042	-0.5%
2016	\$454,541,649	2.5%
2017	\$462,115,871	1.7%
2018	\$465,235,307	0.7%
2019	\$464,448,938	-0.2%

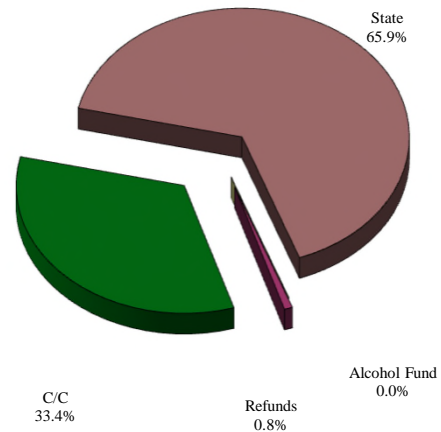
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2018</u>	Fiscal Year <u>2019</u>	Percent <u>Change</u>
Regular and E-85	\$343,125,857	\$340,501,460	(0.8%)
Special (Diesel) Fuel	\$109,665,372	\$110,445,347	0.7%
LP Gas Fuel	\$2,002,464	\$2,041,020	1.9%
Interstate Motor Fuel	\$10,147,325	\$11,100,323	9.4%
Motor Carrier Trip Permits	<u>\$294,289</u>	<u>\$360,788</u>	22.6%
Total (Gross)	\$465,235,307	\$464,448,938	(0.2%)

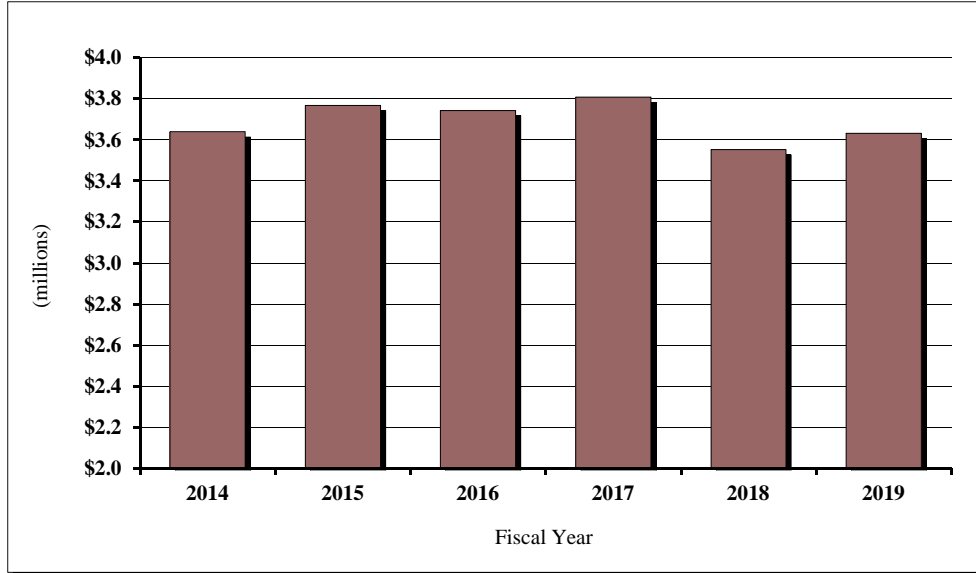
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$305,844,229
Special City/County Highway Fund	\$154,972,751
Alcohol Producers' Incentive Fund	\$0
Refund Fund	<u>\$3,631,958</u>
Total	\$464,448,938



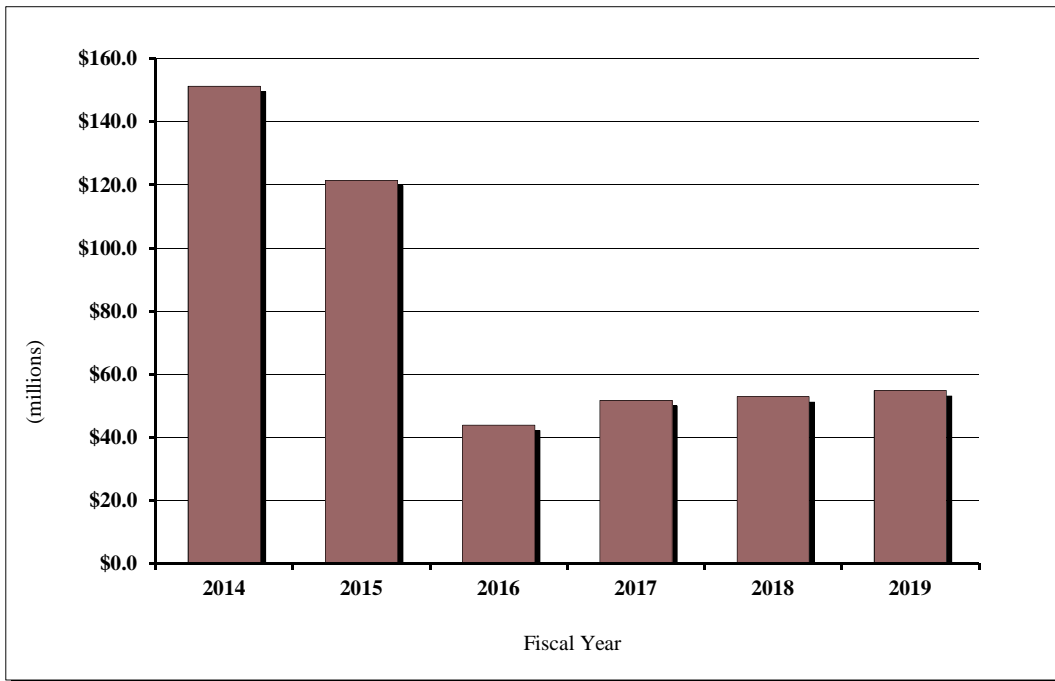
Motor Fuel Refund Amounts

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>
2014	\$3,640,341	(14.5%)
2015	\$3,767,908	3.5%
2016	\$3,742,071	-0.7%
2017	\$3,808,017	1.8%
2018	\$3,552,733	-6.7%
2019	\$3,631,958	2.2%

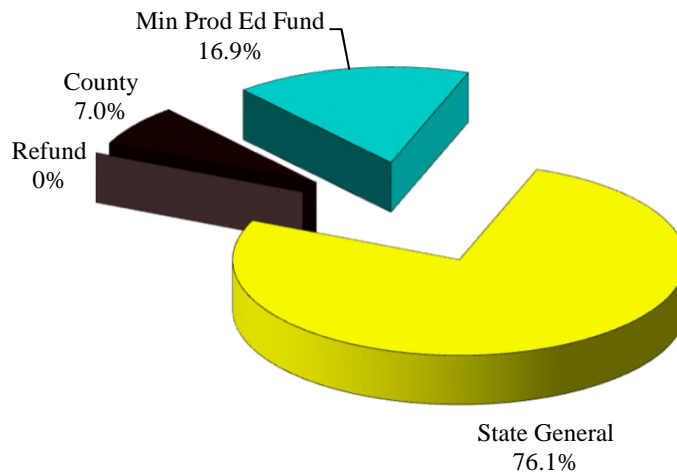
Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2014	\$106,969,003	\$44,304,495	\$151,273,498	23.1%
2015	\$87,240,379	\$34,188,583	\$121,428,962	-19.7%
2016	\$32,512,447	\$11,258,427	\$43,770,874	-64.0%
2017	\$33,817,534	\$17,822,876	\$51,640,410	18.0%
2018	\$36,157,669	\$16,661,872	\$52,819,541	2.3%
2019	\$40,827,697	\$13,934,559	\$54,762,256	3.7%

Mineral Tax Distributions by Product and Fund

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



Mineral Tax Distribution to Funds, Fiscal Year 2019

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>	<u>Mineral Production Education Fund</u>
Oil	\$31,790,600	\$0	\$2,857,939	
Natural Gas	\$9,905,011	\$91	\$975,413	
Total	\$41,695,611	\$91	\$3,833,352	\$9,233,202

Gross Total All Funds \$54,762,256

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2018


Calendar Year 2018: January 2018 through December 2018

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	ELLIS	2,600,442	41	WICHITA	250,389	81	SHERMAN	16,163
2	HASKELL	2,495,492	42	ELLSWORTH	246,128	82	RILEY	15,466
3	FINNEY	1,809,488	43	ALLEN	239,758	83	BROWN	9,368
4	BARTON	1,692,039	44	MIAMI	229,873	84	JEFFERSON	9,341
5	RUSSELL	1,557,564	45	MEADE	222,729	85	GEARY	8,255
6	ROOKS	1,527,162	46	COFFEY	215,209	86	DICKINSON	6,380
7	NESS	1,521,949	47	RUSH	214,718	87	LABETTE	6,086
8	STAFFORD	1,018,844	48	DECATUR	213,132	88	JACKSON	4,080
9	GRAHAM	932,775	49	COMANCHE	208,214	89	CLAY	1,491
10	BARBER	793,477	50	CHAUTAUQUA	199,877	90	OSAGE	1,443
11	LOGAN	791,432	51	JOHNSON	188,430	91	ATCHISON	0
12	BUTLER	789,974	52	NORTON	181,549	92	CHEROKEE	0
13	TREGO	736,416	53	STANTON	166,917	93	CLOUD	0
14	HARPER	728,680	54	ANDERSON	163,687	94	DONIPHAN	0
15	LANE	684,470	55	CLARK	163,066	95	JEWELL	0
16	GOVE	664,040	56	EDWARDS	146,895	96	LINCOLN	0
17	RICE	620,671	57	FRANKLIN	140,292	97	MARSHALL	0
18	SCOTT	589,447	58	WALLACE	133,451	98	MITCHELL	0
19	RENO	539,604	59	MARION	132,070	99	OTTAWA	0
20	COWLEY	528,428	60	SEDGWICK	122,585	100	POTTAWATOMIE	0
21	WOODSON	504,885	61	OSBORNE	120,444	101	REPUBLIC	0
22	GRANT	439,741	62	GRAY	113,707	102	SHAWNEE	0
23	RAWLINS	413,039	63	WILSON	96,275	103	SMITH	0
24	HODGEMAN	409,234	64	HARVEY	95,661	104	WASHINGTON	0
25	KINGMAN	398,829	65	GREELEY	90,254	105	WYANDOTTE	0
26	SUMNER	388,308	66	LINN	82,521			
27	SEWARD	380,870	67	MONTGOMERY	81,617			
28	FORD	371,724	68	SALINE	65,405			
29	GREENWOOD	355,081	69	LYON	64,457			
30	THOMAS	354,280	70	BOURBON	57,686	TOTAL BARRELS OIL		34,706,151
31	PRATT	344,944	71	ELK	57,269			
32	KEARNY	336,122	72	MORRIS	45,688			
33	MCPHERSON	329,545	73	NEMAHA	41,841			
34	KIOWA	322,862	74	LEAVENWORTH	41,287	Counties producing		
35	CHEYENNE	294,121	75	DOUGLAS	38,050	over 1 million barrels		14,222,980
36	MORTON	290,522	76	CHASE	34,047	Percent Total		41.0%
37	SHERIDAN	280,433	77	NEOSHO	30,391			
38	STEVENS	269,081	78	WABAUNSEE	29,495			
39	PAWNEE	259,497	79	CRAWFORD	25,955			
40	PHILLIPS	253,098	80	HAMILTON	18,446			

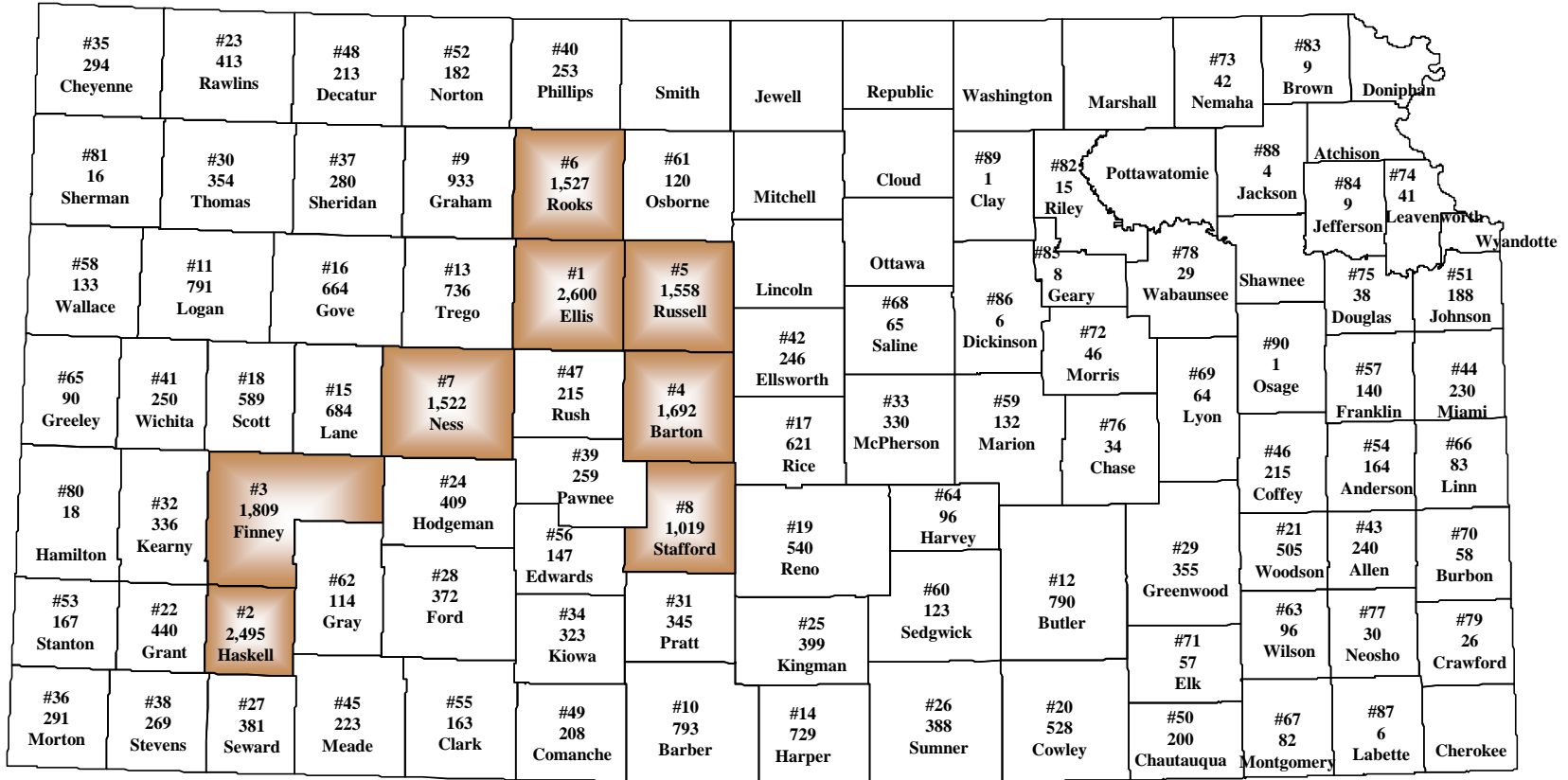
Oil Production, Calendar Year 2018

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2018. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 2.6 million barrels, was the top producer. There were 8 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 14.2 million barrels was 39.5% of the statewide total production of 34.7 million barrels. Details of this map are contained in page 55 of this report.

Legend:  Counties Producing Over 1,000,000 Barrels


Rank and Barrels (barrels are in thousands)



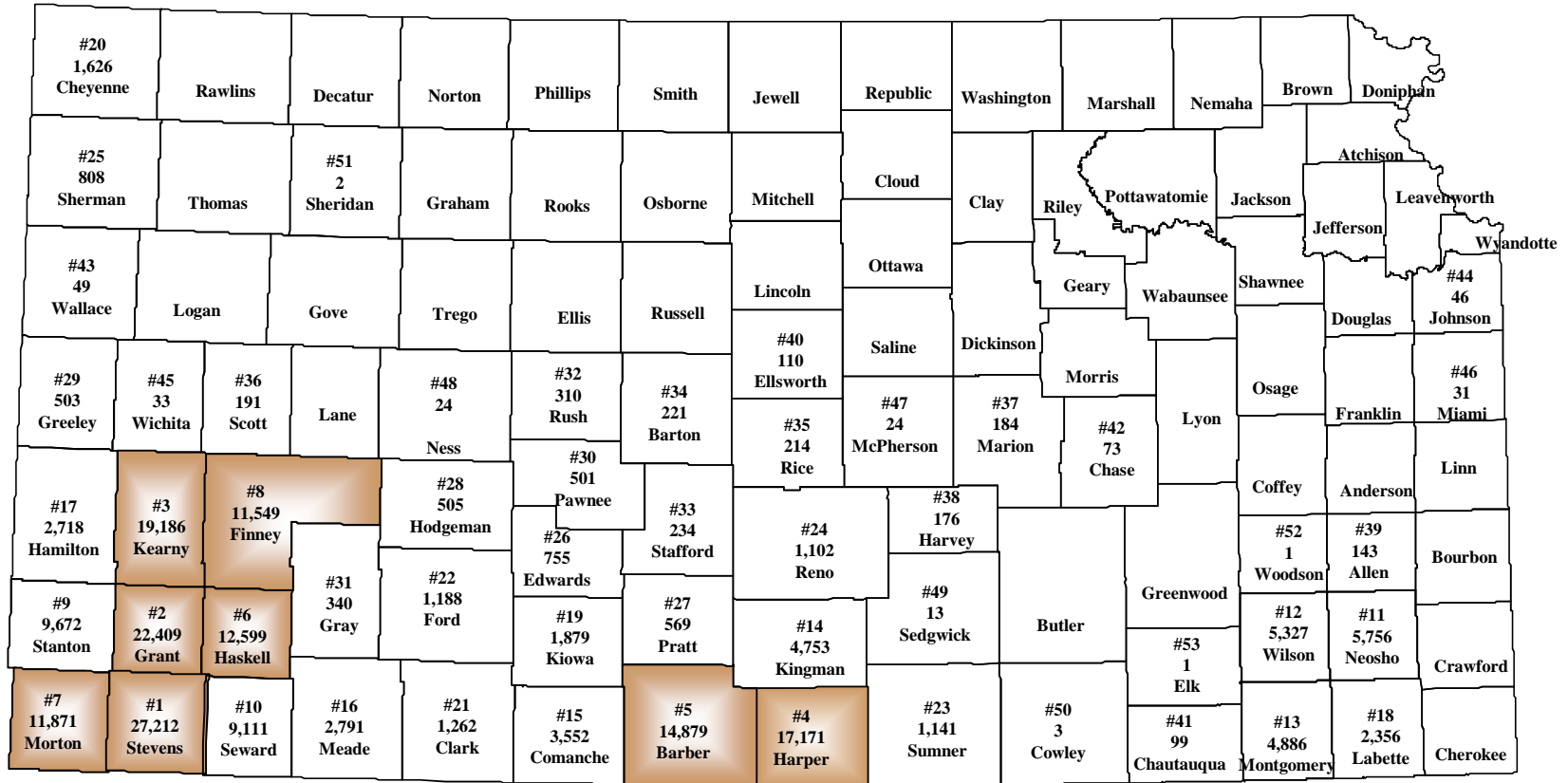
Gas Production, Calendar Year 2018

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2018.

Fifty-three of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 27.2 million MCF. There were 8 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 136.9 million MCF was 67.7 percent of the statewide total production of 202.2 million MCF. Details of this map are in contained in page 57 of this report.

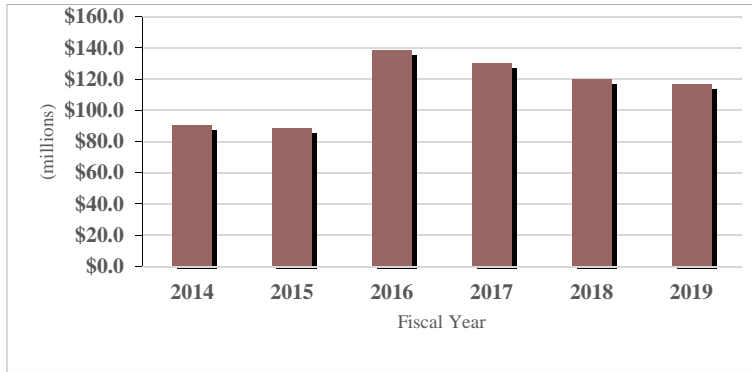
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

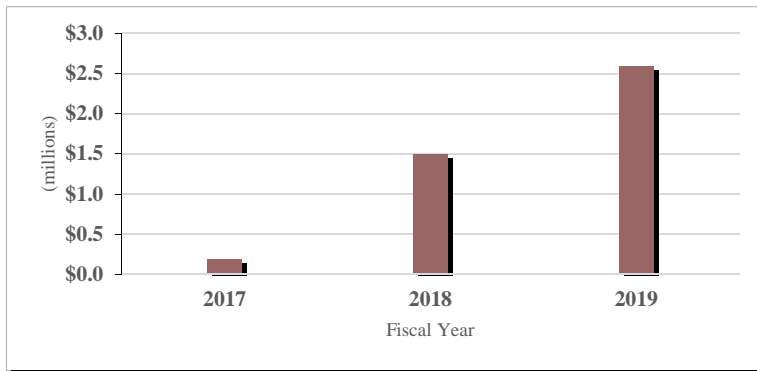
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2014	\$90,611,583	-1.4%
2015	\$88,820,830	-2.0%
2016	\$138,511,828	55.9%
2017	\$130,078,744	-6.1%
2018	\$120,072,657	-7.7%
2019	\$116,693,299	-2.8%

Electronic Cigarette Tax Collections to State General Fund after Refunds

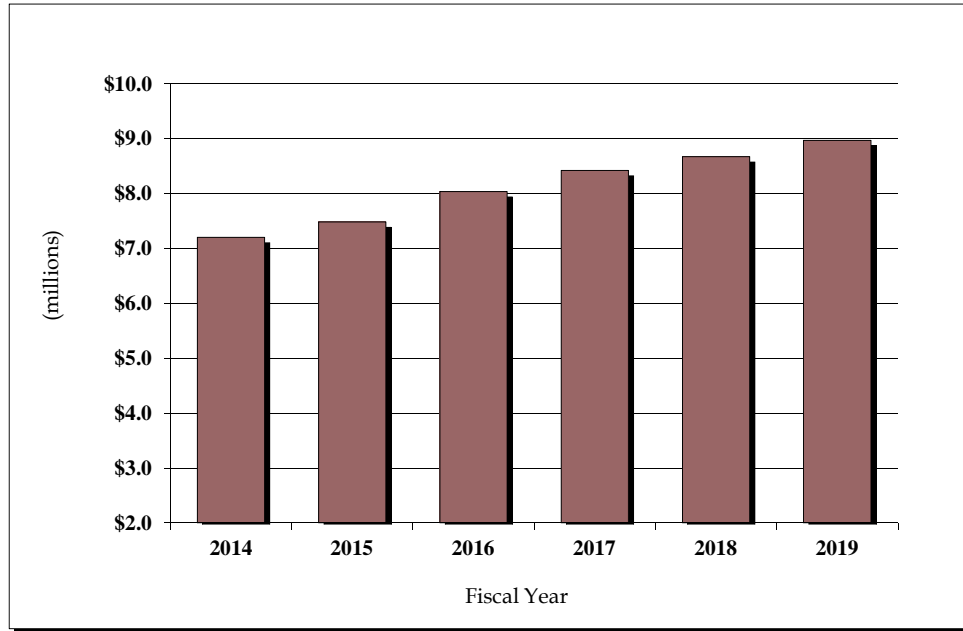
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1,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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$194,093	NC
2018	\$1,497,969	NC
2019	\$2,592,795	73.1%

Tobacco Products Tax to State General Fund after Refunds

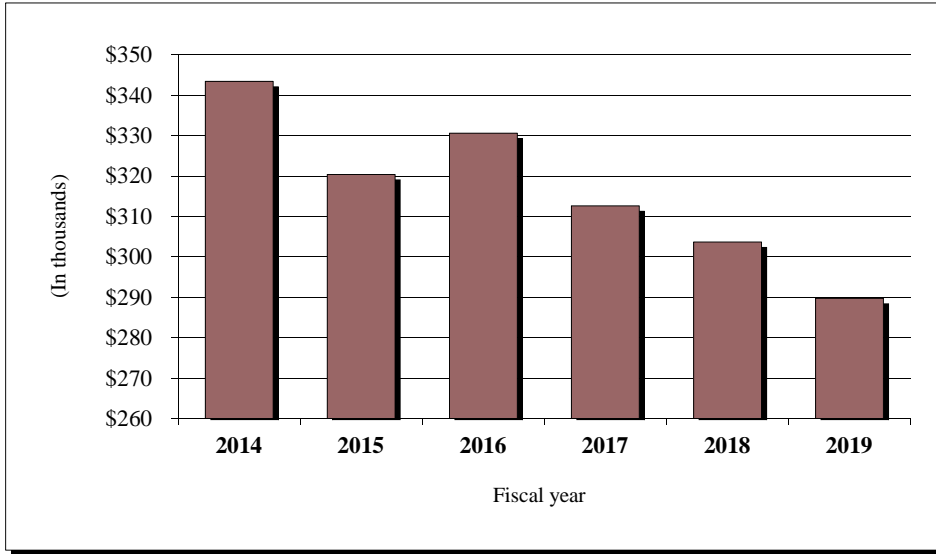
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2014	\$7,201,144	2.0%
2015	\$7,481,708	3.9%
2016	\$8,040,450	7.5%
2017	\$8,424,853	4.8%
2018	\$8,675,930	3.0%
2019	\$8,968,280	3.4%

Bingo Enforcement Tax Gross Collections

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

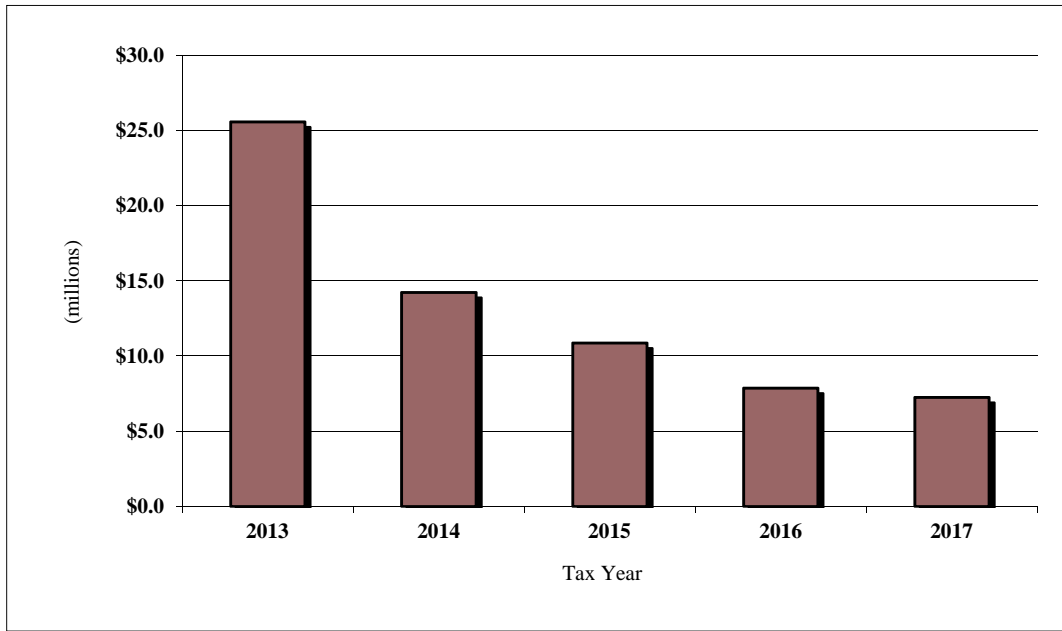


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2014	\$343,431	-12.1%
2015	\$320,351	-6.7%
2016	\$330,638	3.2%
2017	\$312,635	-5.4%
2018	\$303,702	-2.9%
2019	\$289,685	-4.6%

Food Sales Income Tax Credit

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

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

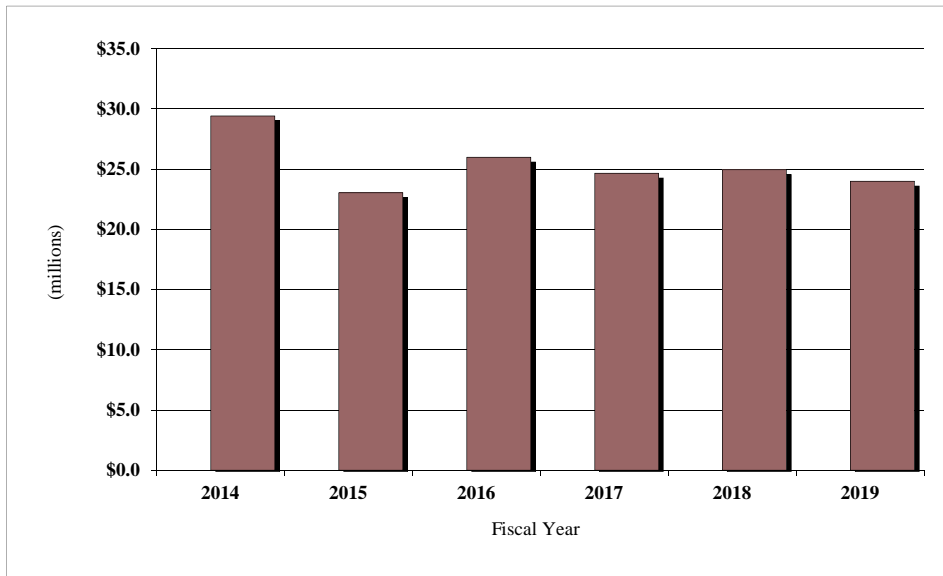


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2013	118,189	\$25,580,320	-57.9%
2014	80,414	\$14,221,704	-44.4%
2015	83,952	\$10,866,548	-23.6%
2016	52,776	\$7,855,278	-27.7%
2017	52,866	\$7,252,993	-7.7%

Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. (*Effective Tax Year 2013, renters will no longer qualify for this refund.*) In Tax Year 2017, the maximum refund was \$700 and the maximum household income was \$34,450. In Tax Year 2018, the maximum refund was \$700 and the maximum household income was \$35,000.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax Year 2017, the maximum household income was \$19,500. In Tax Year 2018, the maximum household income was \$19,800. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported year, the Kansas Department of Revenue issued \$7,229,437 in SAFE SENIOR refunds to 6,381 homeowners. This is reported as a portion of the total homestead refunds issued.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2014	86,082	\$29,414,518	-21.7%
2015	70,543	\$23,032,275	-21.7%
2016	76,202	\$25,968,021	12.7%
2017	79,737	\$24,650,622	-5.1%
2018	83,155	\$24,947,721	1.2%
2019	73,302	\$23,993,836	-3.8%

Homestead Refunds by County - Tax Year 2017 Returns Processed in Calendar Year 2018

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Allen	\$243,262	\$322	\$13,132	\$17,530	\$924	47%	755	12,444	6%
Anderson	\$133,878	\$367	\$14,287	\$18,443	\$1,141	43%	365	7,878	5%
Atchison	\$185,630	\$341	\$13,704	\$18,766	\$1,073	40%	545	16,193	3%
Barber	\$61,295	\$311	\$13,637	\$18,490	\$915	43%	197	4,472	4%
Barton	\$331,565	\$308	\$13,754	\$19,117	\$1,315	42%	1,078	26,111	4%
Bourbon	\$242,628	\$331	\$12,763	\$17,604	\$1,012	46%	733	14,653	5%
Brown	\$107,252	\$308	\$11,352	\$18,105	\$819	45%	348	9,598	4%
Butler	\$595,238	\$345	\$13,527	\$19,475	\$1,566	38%	1,727	66,765	3%
Chase	\$45,587	\$374	\$13,121	\$19,194	\$1,138	41%	122	2,629	5%
Chautauqua	\$60,002	\$349	\$13,025	\$15,186	\$888	58%	172	3,309	5%
Cherokee	\$273,254	\$315	\$12,147	\$16,684	\$814	49%	867	20,015	4%
Cheyenne	\$60,079	\$412	\$12,948	\$18,021	\$998	44%	146	2,660	5%
Clark	\$28,497	\$365	\$11,718	\$17,631	\$993	49%	78	2,005	4%
Clay	\$110,983	\$327	\$12,638	\$18,905	\$1,194	40%	339	7,997	4%
Cloud	\$145,409	\$335	\$13,305	\$18,525	\$1,129	44%	434	8,729	5%
Coffey	\$90,756	\$250	\$14,485	\$20,094	\$942	34%	363	8,233	4%
Comanche	\$21,288	\$296	\$12,429	\$18,115	\$814	44%	72	1,748	4%
Cowley	\$387,095	\$307	\$13,925	\$18,953	\$1,125	40%	1,262	35,218	4%
Crawford	\$392,156	\$292	\$11,369	\$17,845	\$949	46%	1,345	39,019	3%
Decatur	\$60,018	\$330	\$13,204	\$18,160	\$841	44%	182	2,871	6%
Dickinson	\$308,983	\$396	\$14,038	\$18,703	\$1,216	41%	780	18,717	4%
Doniphan	\$72,641	\$327	\$12,609	\$17,964	\$864	45%	222	7,682	3%
Douglas	\$662,893	\$380	\$13,090	\$20,502	\$1,940	33%	1,743	121,436	1%
Edwards	\$38,571	\$311	\$13,694	\$17,345	\$845	50%	124	2,849	4%
Elk	\$60,433	\$313	\$13,088	\$16,923	\$790	49%	193	2,508	8%
Ellis	\$284,975	\$351	\$13,504	\$19,871	\$1,577	38%	813	28,710	3%
Ellsworth	\$80,070	\$304	\$12,017	\$18,904	\$1,011	40%	263	6,196	4%
Finney	\$278,529	\$399	\$13,097	\$19,128	\$1,953	39%	698	36,611	2%
Ford	\$155,413	\$338	\$13,093	\$19,348	\$1,507	39%	460	33,888	1%
Franklin	\$337,653	\$395	\$14,444	\$18,821	\$1,387	42%	855	25,631	3%
Geary	\$218,654	\$393	\$11,121	\$19,628	\$1,946	38%	557	32,594	2%
Gove	\$38,526	\$299	\$12,837	\$18,898	\$1,098	41%	129	2,612	5%
Graham	\$52,516	\$320	\$13,776	\$17,817	\$1,187	48%	164	2,492	7%
Grant	\$42,563	\$264	\$14,604	\$19,963	\$1,138	35%	161	7,336	2%
Gray	\$44,192	\$362	\$15,639	\$18,426	\$1,573	44%	122	6,033	2%
Greeley	\$17,384	\$341	\$13,444	\$19,208	\$1,004	41%	51	1,227	4%
Greenwood	\$98,190	\$274	\$13,888	\$17,975	\$837	45%	358	6,055	6%
Hamilton	\$19,640	\$312	\$10,346	\$19,999	\$1,235	37%	63	2,607	2%
Harper	\$83,379	\$322	\$14,360	\$17,937	\$1,027	45%	259	5,506	5%
Harvey	\$332,728	\$315	\$14,198	\$20,474	\$1,632	34%	1,056	34,210	3%
Haskell	\$37,962	\$463	\$10,608	\$16,878	\$1,585	49%	82	3,997	2%
Hodgeman	\$12,863	\$238	\$15,499	\$20,344	\$1,118	37%	54	1,818	3%
Jackson	\$169,831	\$327	\$13,261	\$19,077	\$1,349	39%	520	13,280	4%
Jefferson	\$228,673	\$365	\$12,325	\$19,712	\$1,722	35%	627	18,975	3%
Jewell	\$49,117	\$270	\$13,153	\$17,873	\$699	46%	182	2,841	6%
Johnson	\$2,652,549	\$377	\$13,466	\$20,776	\$2,231	33%	7,045	597,555	1%
Kearny	\$29,860	\$336	\$11,097	\$19,633	\$1,426	39%	89	3,943	2%
Kingman	\$101,184	\$342	\$13,301	\$18,310	\$1,223	41%	296	7,310	4%
Kiowa	\$29,476	\$409	\$12,759	\$18,853	\$1,092	41%	72	2,516	3%
Labette	\$346,216	\$319	\$12,352	\$17,806	\$1,004	44%	1,087	19,964	5%
Lane	\$23,634	\$348	\$13,158	\$18,806	\$1,408	44%	68	1,560	4%
Leavenworth	\$488,408	\$347	\$11,928	\$19,892	\$1,520	38%	1,408	81,352	2%
Lincoln	\$44,255	\$239	\$12,439	\$19,799	\$1,002	37%	185	3,023	6%
Linn	\$156,579	\$308	\$14,047	\$17,880	\$963	44%	508	9,750	5%
Logan	\$40,573	\$315	\$11,978	\$19,033	\$1,420	38%	129	2,844	5%
Lyon	\$279,863	\$310	\$13,969	\$19,613	\$1,255	39%	903	33,406	3%
Marion	\$198,451	\$328	\$14,141	\$18,968	\$1,251	41%	605	11,950	5%
Marshall	\$154,171	\$295	\$12,124	\$19,091	\$1,012	40%	522	9,722	5%
McPherson	\$285,391	\$325	\$15,147	\$20,756	\$1,548	34%	878	28,537	3%
Meade	\$32,009	\$323	\$13,379	\$18,887	\$1,145	44%	99	4,146	2%
Miami	\$277,107	\$371	\$13,426	\$19,722	\$1,985	38%	746	33,680	2%
Mitchell	\$78,177	\$315	\$11,952	\$19,200	\$1,293	41%	248	6,150	4%

Homestead Refunds by County - Tax Year 2017 Returns Processed in Calendar Year 2018

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Montgomery	\$495,161	\$337	\$12,830	\$16,963	\$985	49%	1,469	32,120	5%
Morris	\$83,739	\$335	\$13,008	\$18,426	\$1,249	44%	250	5,521	5%
Morton	\$20,923	\$283	\$12,647	\$20,815	\$1,512	34%	74	2,667	3%
Nemaha	\$98,386	\$285	\$14,090	\$19,606	\$1,299	37%	345	10,155	3%
Neosho	\$271,132	\$319	\$12,591	\$18,110	\$978	43%	850	15,951	5%
Ness	\$36,827	\$261	\$15,556	\$21,013	\$1,208	34%	141	2,840	5%
Norton	\$55,647	\$348	\$13,089	\$17,817	\$794	43%	160	5,430	3%
Osage	\$235,829	\$344	\$13,128	\$18,541	\$1,296	42%	686	15,941	4%
Osborne	\$61,227	\$321	\$10,534	\$16,845	\$852	51%	191	3,475	5%
Ottawa	\$75,763	\$335	\$13,432	\$19,075	\$1,427	40%	226	5,802	4%
Pawnee	\$67,429	\$285	\$14,086	\$19,436	\$1,197	40%	237	6,562	4%
Phillips	\$90,669	\$287	\$12,987	\$18,570	\$1,012	43%	316	5,317	6%
Pottawatomie	\$174,461	\$314	\$13,316	\$19,446	\$1,176	40%	556	24,277	2%
Pratt	\$121,706	\$324	\$12,958	\$19,191	\$1,219	42%	376	9,378	4%
Rawlins	\$21,540	\$269	\$12,915	\$18,955	\$1,033	44%	80	2,508	3%
Reno	\$828,084	\$341	\$13,734	\$18,972	\$1,349	40%	2,429	62,342	4%
Republic	\$78,850	\$265	\$11,249	\$18,203	\$879	44%	298	4,664	6%
Rice	\$119,964	\$311	\$12,674	\$17,565	\$1,017	47%	386	9,531	4%
Riley	\$245,191	\$342	\$12,104	\$20,423	\$1,852	35%	716	73,703	1%
Rooks	\$78,864	\$338	\$12,351	\$18,204	\$1,047	46%	233	5,013	5%
Rush	\$61,460	\$307	\$13,136	\$18,090	\$919	44%	200	3,093	6%
Russell	\$105,429	\$324	\$13,338	\$18,126	\$1,098	45%	325	6,907	5%
Saline	\$622,294	\$335	\$13,720	\$19,741	\$1,281	36%	1,857	54,401	3%
Scott	\$52,127	\$357	\$14,439	\$19,017	\$1,376	41%	146	4,897	3%
Sedgwick	\$3,854,638	\$308	\$12,464	\$19,119	\$1,235	40%	12,502	513,607	2%
Seward	\$169,185	\$399	\$11,937	\$19,507	\$1,638	37%	424	21,780	2%
Shawnee	\$1,486,277	\$299	\$12,230	\$19,931	\$1,369	36%	4,968	177,499	3%
Sheridan	\$32,886	\$401	\$13,127	\$18,222	\$1,188	40%	82	2,533	3%
Sherman	\$88,969	\$382	\$11,501	\$17,172	\$1,079	50%	233	5,899	4%
Smith	\$73,109	\$277	\$11,672	\$18,798	\$821	43%	264	3,603	7%
Stafford	\$54,760	\$281	\$11,924	\$18,661	\$910	44%	195	4,178	5%
Stanton	\$16,012	\$327	\$13,790	\$19,654	\$1,238	37%	49	1,987	2%
Stevens	\$26,065	\$303	\$12,799	\$21,575	\$1,434	30%	86	5,559	2%
Sumner	\$227,658	\$293	\$13,668	\$19,220	\$1,147	40%	777	22,996	3%
Thomas	\$84,662	\$370	\$11,154	\$18,723	\$1,558	44%	229	7,711	3%
Trego	\$39,825	\$271	\$12,023	\$20,212	\$1,174	37%	147	2,793	5%
Wabaunsee	\$73,168	\$318	\$13,870	\$20,029	\$1,463	36%	230	6,899	3%
Wallace	\$18,158	\$336	\$12,003	\$19,592	\$1,381	40%	54	1,503	4%
Washington	\$96,780	\$301	\$14,463	\$18,268	\$996	46%	321	5,420	6%
Wichita	\$27,772	\$448	\$16,743	\$17,134	\$1,065	46%	62	2,105	3%
Wilson	\$165,251	\$322	\$13,290	\$17,476	\$834	48%	513	8,665	6%
Woodson	\$73,081	\$329	\$12,531	\$16,975	\$851	49%	222	3,183	7%
Wyandotte	\$1,520,884	\$376	\$11,468	\$18,186	\$1,273	44%	4,044	165,324	2%
indicator	\$125,630	\$378	\$9,203	\$16,380	\$1,157	43%	332	-	-
Statewide	\$24,877,626	\$332	\$12,902	\$19,132	\$1,362	40%	74,835	2,911,505	3%

Audit Services
Assessments by Tax Type

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

Tax Type		Fiscal Year 2017		Fiscal Year 2018		Fiscal Year 2019	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	44	\$41,409,564	43	\$49,336,293	30	\$15,829,237
	Refunds	*	*	*	*	0	\$0
	Total - Net	*	*	*	*	30	\$15,829,237
Individual Income	Assessments	35	\$4,237,175	5	\$23,822	32	\$778,618
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	35	\$4,237,175	5	\$23,822	32	\$778,618
Retailers' Sales	Assessments	1075	\$54,259,200	1197	\$30,750,704	945	\$14,490,465
	Refunds	754	(\$16,975,930)	894	(\$12,367,306)	810	(\$20,945,877)
	Total - Net	1829	\$37,283,270	2091	\$18,383,398	1755	(\$6,455,412)
Retailers' Use	Assessments	55	\$4,490,745	70	\$2,272,980	73	\$6,396,042
	Refunds	157	(\$4,269,452)	138	(\$7,032,886)	144	(\$10,219,856)
	Total - Net	212	\$221,293	208	(\$4,759,906)	217	(\$3,823,814)
Consumers' Use	Assessments	810	\$32,958,510	750	\$14,329,213	497	\$4,760,090
	Refunds	109	(\$2,173,516)	129	(\$2,397,505)	136	(\$3,811,883)
	Total - Net	919	\$30,784,994	879	\$11,931,708	633	\$948,207
Retail Liquor Excise	Assessments	20	1,352,909	16	\$552,528	*	*
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	20	\$1,352,909	16	\$552,528	22	\$1,354,867
Liquor Enforcement	Assessments	13	\$695,704	*	*	14	\$520,682
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	13	\$695,704	*	*	14	\$520,682
Interstate & IFTA Motor Fuel	Assessments	176	\$460,041	116	\$224,910	182	\$367,203
	Refunds	15	(\$15,991)	9	(\$7,428)	5	(\$6,604)
	Total - Net	191	\$444,050	125	\$217,482	187	\$360,599
Withholding	Assessments	29	\$1,466,915	5	\$265,525	*	*
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	29	\$1,466,915	5	\$265,525	*	*
Other Taxes	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	107	\$47,514,679	118	\$51,955,430	31	\$104,884
TOTALS	Assessments	2314	\$148,987,498	2268	\$100,463,988	1825	\$44,607,503
	Refunds	1041	(\$24,986,509)	1174	(\$21,917,823)	1096	(\$34,989,635)
	Total - Net	3355	\$124,000,989	3442	\$78,546,165	2921	\$9,617,868

* 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.

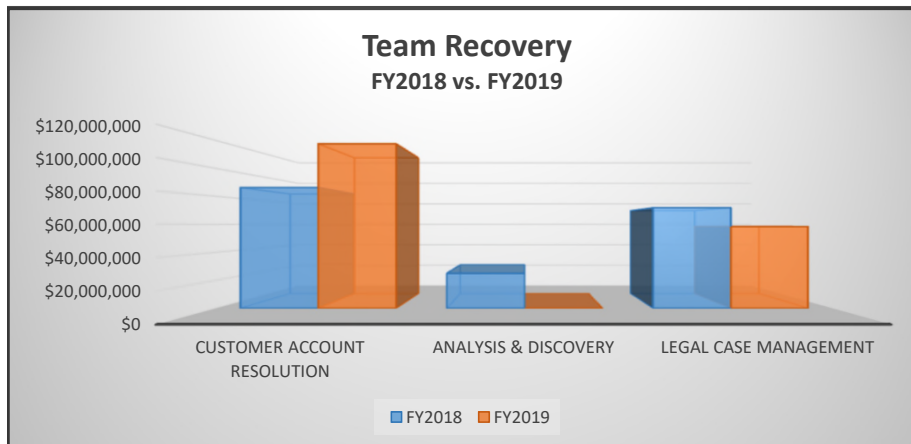
Tax Type		Fiscal Year 2017		Fiscal Year 2018		Fiscal Year 2019	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	42	\$5,709,356	68	\$10,262,349	56	\$7,134,331
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Retailers' Sales	Amount Collected	871	\$8,782,085	1,300	\$15,711,906	1,143	\$15,336,389
	Refunds	706	(\$13,147,658)	919	(\$21,067,430)	880	(\$17,628,225)
	Total - Net	1,577	(\$4,365,573)	2,219	(\$5,355,524)	2,023	(\$2,291,836)
Retailers' Use	Amount Collected	49	\$2,194,576	73	\$1,867,641	80	\$5,728,264
	Refunds	162	(\$4,361,405)	153	(\$7,330,418)	157	(\$11,539,908)
	Total - Net	211	(\$2,166,829)	226	(\$5,462,777)	237	(\$5,811,644)
Consumers' Use	Amount Collected	631	\$3,597,752	951	\$4,548,137	670	\$6,002,109
	Refunds	126	(\$4,116,882)	123	(\$2,086,911)	139	(\$5,026,481)
	Total - Net	757	(\$519,130)	1,074	\$2,461,226	809	\$975,628
Retail Liquor Excise	Amount Collected	10	\$118,087	29	\$281,769	63	\$492,041
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	10	\$118,087	29	\$281,769	*	*
Liquor Enforcement	Amount Collected	13	\$225,417	15	\$612,137	20	\$376,747
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	15	\$612,137	20	\$376,747
Interstate & IFTA Motor Fuel	Amount Collected	179	\$292,952	103	\$86,849	158	\$299,320
	Refunds	16	(\$16,406)	10	(\$6,883)	5	(\$1,608)
	Total - Net	195	\$276,546	113	\$79,966	163	\$297,712
Individual Income Tax	Amount Collected	65	\$1,230,241	145	\$581,611	123	\$570,295
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	61	\$1,230,241	145	\$581,611	123	\$570,295
Withholding	Amount Collected	27	\$123,054	54	\$167,174	49	\$121,697
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	27	\$123,054	54	\$167,174	49	\$121,697
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	121	\$9,099,436	131	\$11,289,844	186	\$7,126,655
TOTALS	Amount Collected	1947	\$25,787,472	2799	\$36,093,690	2424	\$36,655,093
	Refunds	1016	(\$21,991,640)	1209	(\$31,438,264)	1186	(\$34,316,587)
	Total - Net	2,963	\$3,795,832	4,008	\$4,655,426	3,610	\$2,338,506

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

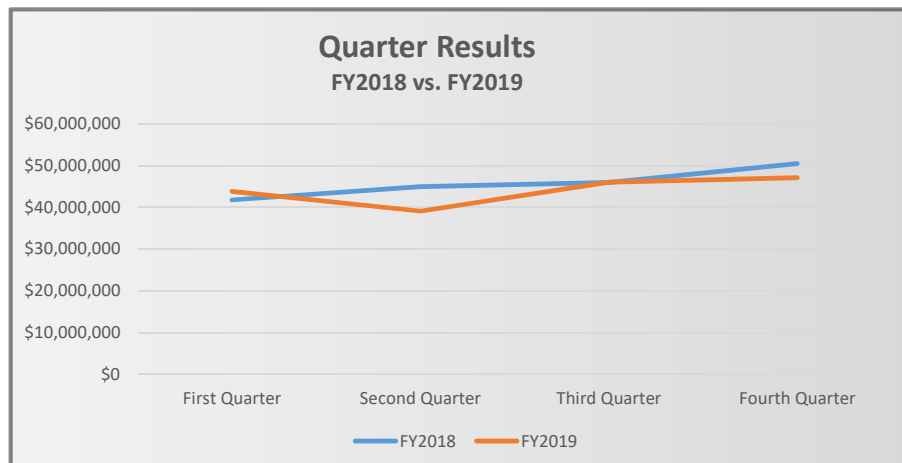
Revenue Recovery Bureau - Taxation

Revenue Recovery Bureau - Taxation				
			Report Ending Date	June 30, 2019
Accounts Receivable Recovery				
FY2018 vs FY2019 Results				
	FY2018	FY2019	+/- \$	+/- %
Cummulative Totals	\$182,980,929	\$175,823,315	-\$7,157,614	-3.91
<i>Individual Teams</i>				
Customer Account Resolution	\$86,209,178	\$117,468,609	\$31,259,431	36.26
Analysis & Discovery	\$24,992,418	\$0	-\$24,992,418	-100.00
Legal Case Management	\$71,779,333	\$58,354,706	-\$13,424,627	-18.70

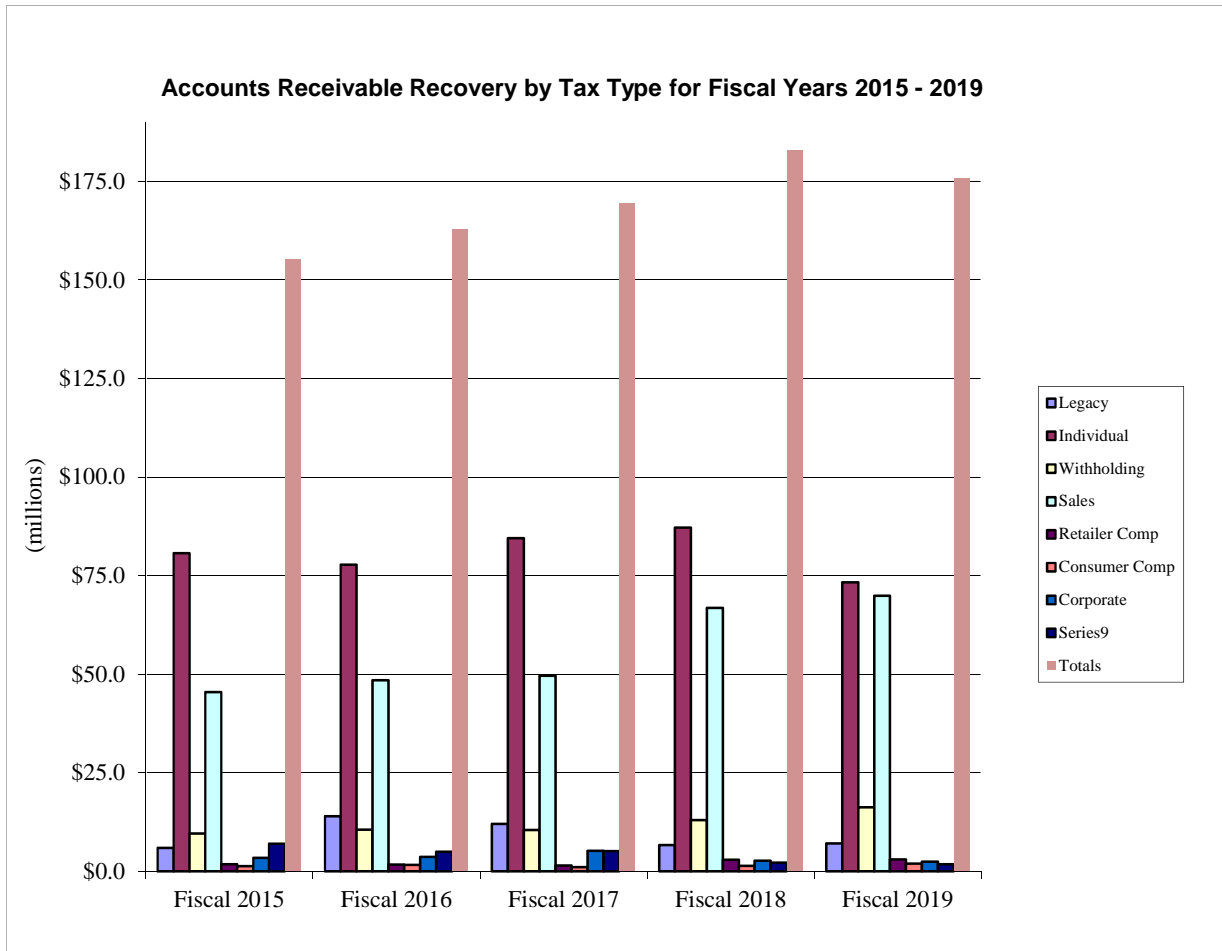
Analysis & Discovery totals of \$17,897,361 were removed from the Accounts Receivable Recovery totals.



QUARTER BREAKDOWNS				
FY2018 vs FY2019 Results				
	FY2018	FY2019	+/- \$	+/- %
First Quarter	\$41,724,534	\$43,794,199	\$2,069,665	4.96
Second Quarter	\$44,953,803	\$39,039,687	-\$5,914,116	-13.16
Third Quarter	\$45,895,904	\$45,954,739	\$58,835	0.13
Fourth Quarter	\$50,406,688	\$47,034,690	-\$3,371,998	-6.69
Totals	\$182,980,929	\$175,823,315	-\$7,157,614	-3.91



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



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

Figures are in Millions					
	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2019
Legacy	\$5.9	\$14.0	\$12.0	\$6.7	\$7.1
Individual	\$80.7	\$77.8	\$84.5	\$87.2	\$73.3
Withholding	\$9.6	\$10.6	\$10.5	\$13.0	\$16.2
Sales	\$45.5	\$48.5	\$49.6	\$66.8	\$69.9
Retailer Comp	\$1.8	\$1.7	\$1.5	\$2.9	\$3.1
Consumer Comp	\$1.3	\$1.6	\$1.1	\$1.4	\$1.9
Corporate	\$3.4	\$3.7	\$5.2	\$2.7	\$2.5
Other	\$7.0	\$5.0	\$5.1	\$2.2	\$1.8
Totals	\$155.2	\$162.9	\$169.5	\$182.9	\$175.8

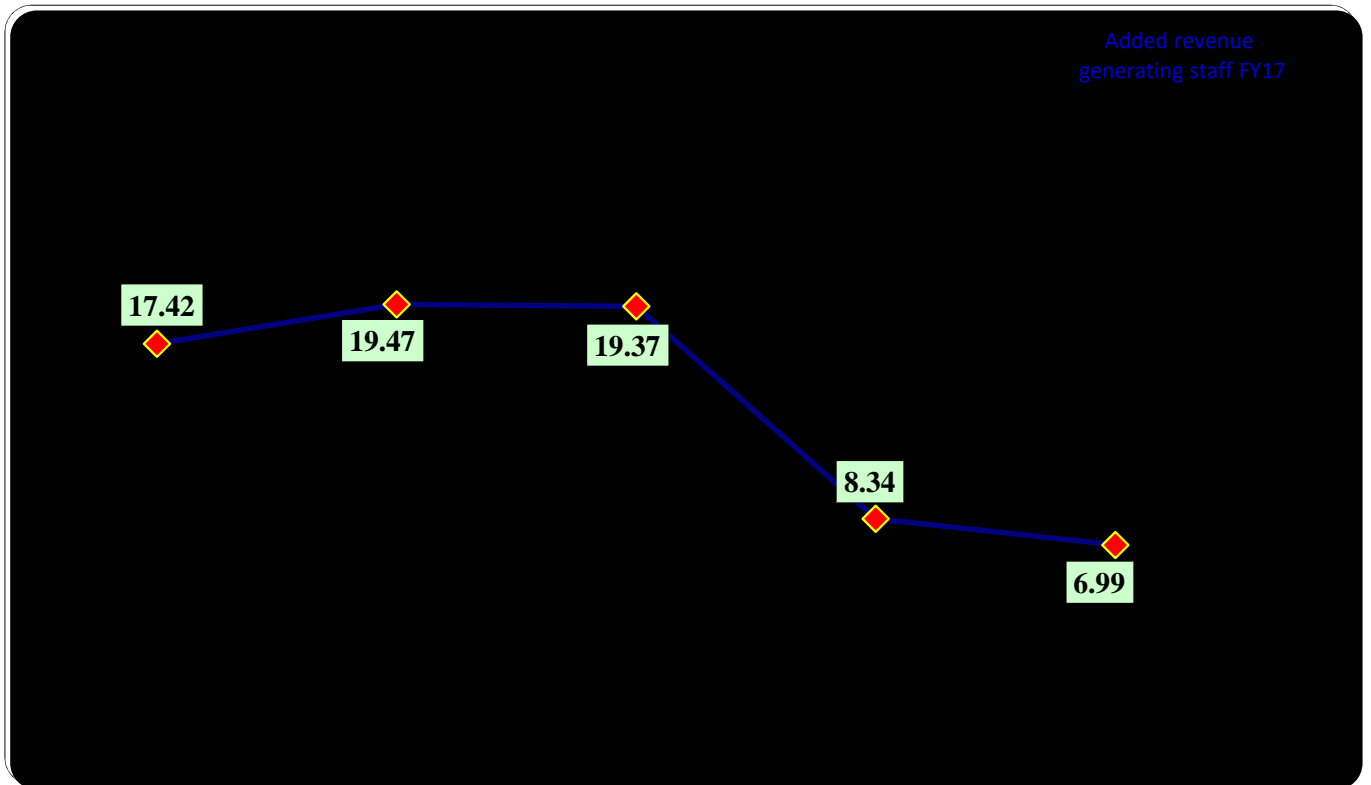
**Kansas Department of Revenue
 Division of Taxation
 Revenue Recovery Bureau
 Program Return on Investment (ROI)**

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Invested Salaries (inc. Fringe Benefits)	\$ 8,671,782	\$ 8,057,260	\$ 8,446,469	\$ 7,278,399	\$ 7,106,938
Operating Expenses	\$ 240,753	\$ 309,045	\$ 305,798	\$ 14,659,747	\$ 18,057,617
Total Program Investment	\$ 8,912,535	\$ 8,366,305	\$ 8,752,267	\$ 21,938,146	\$ 25,164,555
Fiscal Year AR Recovery/Disco	\$ 155,295,420	\$ 162,883,833	\$ 169,521,243	\$ 182,980,929	\$ 175,823,315
ROI Dollars	\$ 146,382,885	\$ 154,517,528	\$ 160,768,976	\$ 161,042,783	\$ 150,658,760
ROI Ratio	17.42	19.47	19.37	8.34*	6.99

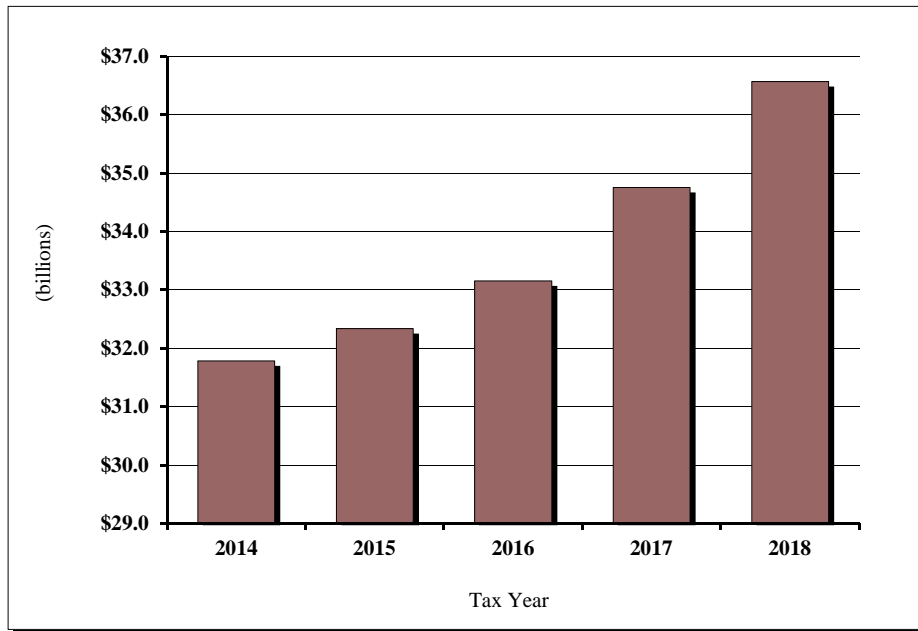
* FY2018 and FY 2019 ROI Ratio substantially dropped due to changes in our budget system that more accurately reflects total costs associated with a program and new costs associated with the implementation of an upgrade to our AR Management

1 - Includes actual salaries with benefits and temp workers.

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



Statewide Assessed Property Values



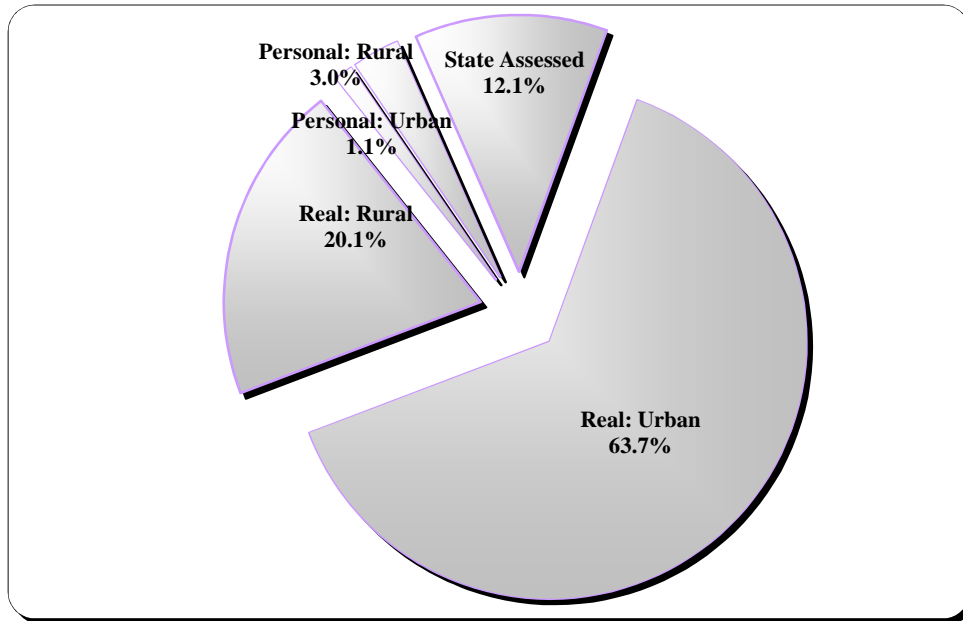
Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2014	\$31,783,979,224	2.5%
2015	\$32,335,680,959	1.7%
2016	\$33,156,182,683	2.5%
2017	\$34,754,264,886	4.8%
2018	\$36,566,026,406	5.2%

Assessed Valuation by Property Type, Tax Years 2017 and 2018

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 2018



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2017</u>	<u>Assessed Valuation Tax Year 2018</u>	<u>Percent Change</u>	<u>2018 Percent Total</u>
Locally Assessed:				
Real: Urban	\$22,140,434,274	\$23,282,839,289	5.2%	63.7%
Real: Rural	\$6,943,462,392	\$7,346,084,976	5.8%	20.1%
Personal: Urban	\$443,908,751	\$416,772,273	-6.1%	1.1%
Personal: Rural	\$1,044,605,113	\$1,081,319,128	3.5%	3.0%
State Assessed	<u>\$4,181,854,356</u>	<u>\$4,439,010,740</u>	6.1%	12.1%
Total	\$34,754,264,886	\$36,566,026,406	5.2%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2017 Assessed <u>Valuation</u>	2017 Percent <u>Total</u>	2018 Assessed <u>Valuation</u>	2018 Percent <u>Total</u>
State-Assessed	\$4,181,854,356	12.0%	\$4,439,010,740	12.1%
County-Assessed Real	\$29,083,896,666	83.7%	\$30,628,924,265	83.8%
County-Assessed Personal	<u>\$1,488,513,864</u>	<u>4.3%</u>	<u>\$1,498,091,401</u>	<u>4.1%</u>
Total	\$34,754,264,886	100.0%	\$36,566,026,406	100.0%

Tax Year State-Assessed Property

<u>Property Category</u>	2017 Assessed <u>Valuation</u>	2017 Percent <u>Total</u>	2018 Assessed <u>Valuation</u>	2018 Percent <u>Total</u>
Telephone	\$175,923,736	4.2%	\$151,930,099	3.4%
Water Plants	\$4,512,090	0.1%	\$4,416,720	0.1%
Electric Power Companies	\$2,176,272,574	52.0%	\$2,303,566,221	51.9%
Pipeline Companies	\$1,312,353,103	31.4%	\$1,355,609,213	30.5%
Stored Gas Companies	\$40,636,612	1.0%	\$39,343,668	0.9%
Railroad Companies	<u>\$472,156,241</u>	<u>11.3%</u>	<u>\$584,144,819</u>	<u>13.2%</u>
Total	\$4,181,854,356	100.0%	\$4,439,010,740	100.0%

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

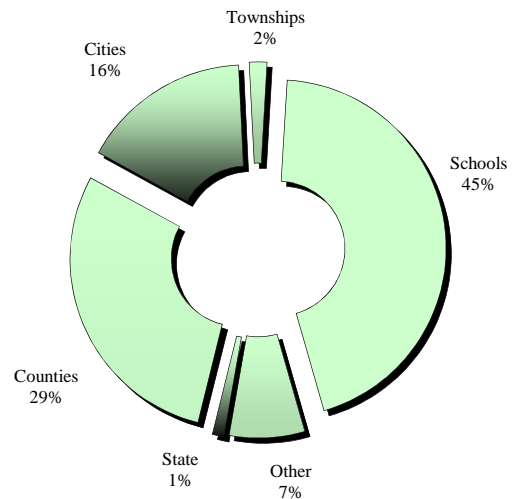
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

<u>Tax Years</u>	<u>Local Total</u>	<u>State Total</u>	<u>*Total</u>	<u>Percent Change of Total</u>
2013	\$4,059.5	\$46.3	\$4,105.8	1.8%
2014	\$4,124.2	\$47.7	\$4,171.9	3.0%
2015	\$4,310.4	\$48.5	\$4,358.9	1.6%
2016	\$4,457.0	\$49.7	\$4,506.7	3.4%
2017	\$4,669.6	\$52.1	\$4,721.7	4.8%
2018	\$4,867.8	\$54.8	\$4,922.6	4.3%

Tax Year 2018 Total General Property Taxes, by Taxing District

<u>Taxing District</u>	<u>Amount</u>	<u>Percent Total</u>
State	\$54,796,259	1%
Counties	\$1,431,559,816	29%
Cities	\$800,513,188	16%
Townships	\$82,843,845	2%
Schools	\$2,196,688,803	45%
Other	\$356,210,697	7%
*Total	\$4,922,612,608	100.0%
Total Local	\$4,867,816,349	98.9%
Total State	\$54,796,259	1.1%
*Total	\$4,922,612,608	100.0%



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

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

This is a Kansas map showing each county's total assessed value of property per capita for tax year 2018.

County	Value per capita
Allen	\$11,612
Anderson	\$12,570
Atchison	\$10,148
Barber	\$22,561
Barton	\$10,059
Bourbon	\$7,055
Brown	\$19,699
Butler	\$11,154
Chase	\$19,660
Chautauqua	\$9,846
Cherokee	\$8,453
Cheyenne	\$19,619
Clark	\$19,512
Clay	\$13,710
Cloud	\$12,328
Coffey	\$67,141
Comanche	\$19,559
Cowley	\$7,613
Crawford	\$6,870
Decatur	\$20,868
Dickinson	\$11,386
Doniphan	\$18,212
Douglas	\$11,528
Edwards	\$18,783
Elk	\$11,014
Ellis	\$13,551
Ellsworth	\$16,863
Finney	\$13,430
Ford	\$9,179
Franklin	\$9,669
Geary	\$7,119
Gove	\$28,019
Graham	\$24,809
Grant	\$22,650
Gray	\$17,618
Greeley	\$30,955
Greenwood	\$10,959
Hamilton	\$15,897
Harper	\$16,878
Harvey	\$8,856
Haskell	\$30,168
Hodgeman	\$21,027
Jackson	\$8,955
Jefferson	\$9,201
Jewell	\$23,329
Johnson	\$17,855
Kearny	\$25,099
Kingman	\$13,795

Kiowa	\$33,702
Labette	\$6,673
Lane	\$30,077
Leavenworth	\$8,363
Lincoln	\$19,272
Linn	\$27,141
Logan	\$24,039
Lyon	\$9,701
Marion	\$11,401
Marshall	\$18,538
McPherson	\$15,705
Meade	\$25,907
Miami	\$12,109
Mitchell	\$14,324
Montgomery	\$9,948
Morris	\$13,953
Morton	\$24,132
Nemaha	\$18,033
Neosho	\$8,109
Ness	\$26,643
Norton	\$11,932
Osage	\$9,357
Osborne	\$16,318
Ottawa	\$14,022
Pawnee	\$11,891
Phillips	\$12,249
Pottawatomie	\$24,181
Pratt	\$17,668
Rawlins	\$25,222
Reno	\$9,493
Republic	\$17,632
Rice	\$16,197
Riley	\$8,946
Rooks	\$17,013
Rush	\$16,582
Russell	\$13,964
Saline	\$10,807
Scott	\$18,178
Sedgwick	\$9,457
Seward	\$11,649
Shawnee	\$9,514
Sheridan	\$26,704
Sherman	\$17,118
Smith	\$16,825
Stafford	\$20,901
Stanton	\$25,473
Stevens	\$20,325
Sumner	\$11,299
Thomas	\$17,806
Trego	\$20,295
Wabaunsee	\$12,925
Wallace	\$27,669




Washington	\$19,398
Wichita	\$24,257
Wilson	\$11,149
Woodson	\$12,311
Wyandotte	\$8,124
Statewide	\$12,552

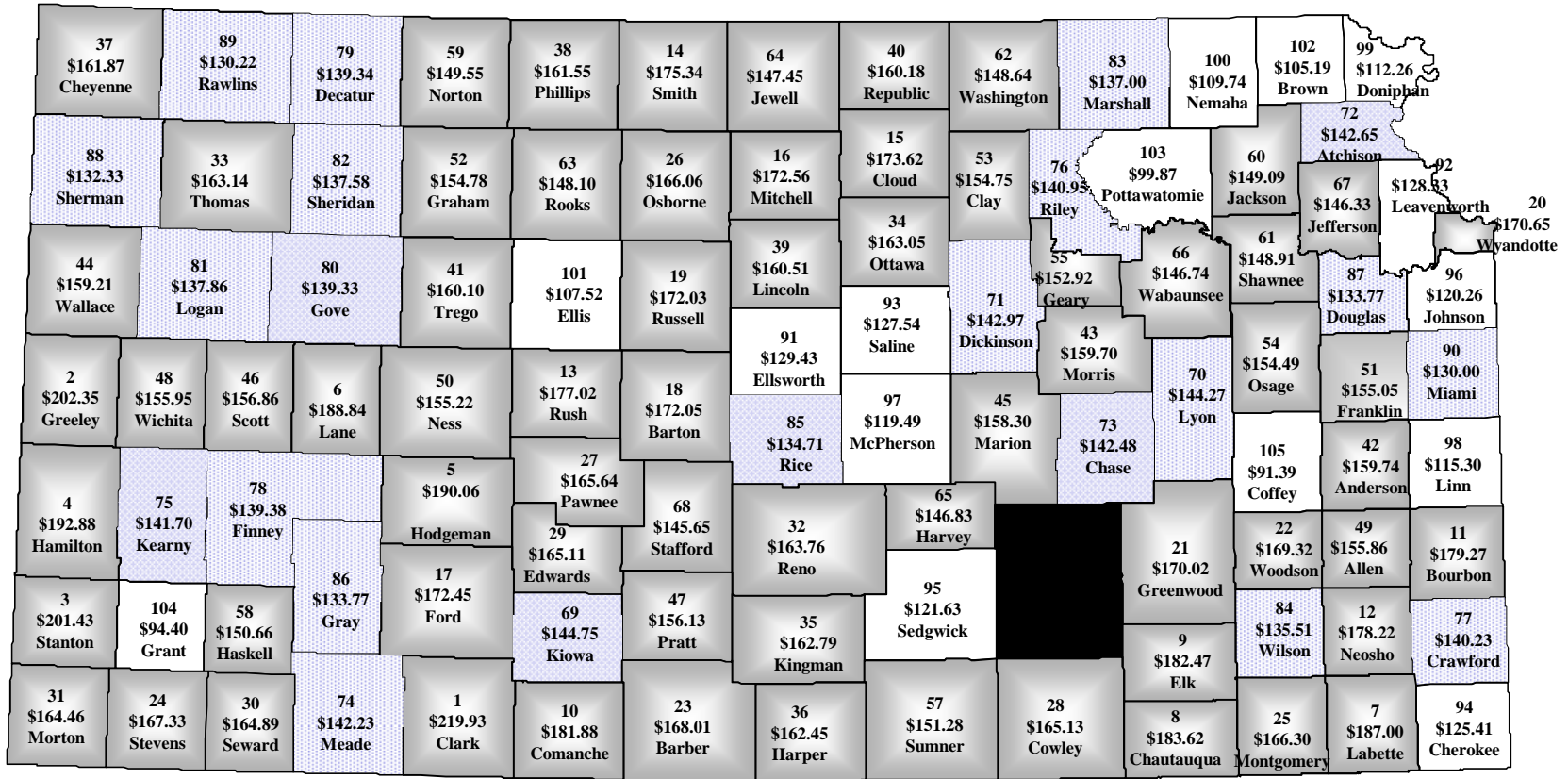
Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2016 through 2018

<u>County</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>County</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Allen	157.38	158.01	155.86	Logan	134.99	143.03	137.86
Anderson	164.91	164.97	159.74	Lyon	143.12	144.81	144.27
Atchison	143.83	145.60	142.65	Marion	158.72	160.30	158.30
Barber	164.51	162.21	168.01	Marshall	138.61	139.99	137.00
Barton	172.89	174.13	172.05	McPherson	118.07	118.52	119.49
Bourbon	180.35	180.77	179.27	Meade	144.16	142.64	142.23
Brown	110.86	109.53	105.19	Miami	131.75	131.42	130.00
Butler	151.72	153.68	152.63	Mitchell	178.43	178.01	172.56
Chase	130.96	151.34	142.48	Montgomery	164.61	161.12	166.30
Chautauqua	189.24	188.69	183.62	Morris	153.16	157.19	159.70
Cherokee	121.26	125.52	125.41	Morton	178.12	169.91	164.46
Cheyenne	165.32	167.20	161.87	Nemaha	117.20	113.85	109.74
Clark	221.79	217.19	219.93	Neosho	171.07	173.13	178.22
Clay	157.02	154.13	154.75	Ness	161.64	156.17	155.22
Cloud	180.92	178.14	173.62	Norton	173.09	156.75	149.55
Coffey	93.51	92.18	91.39	Osage	153.35	155.14	154.49
Comanche	174.37	180.55	181.88	Osborne	172.99	163.98	166.06
Cowley	162.81	165.56	165.13	Ottawa	169.73	167.38	163.05
Crawford	138.73	140.50	140.23	Pawnee	168.02	166.25	165.64
Decatur	153.43	141.54	139.34	Phillips	170.12	164.89	161.55
Dickinson	142.53	143.61	142.97	Pottawatomie	95.21	98.07	99.87
Doniphan	121.43	119.51	112.26	Pratt	156.21	156.39	156.13
Douglas	130.22	135.42	133.77	Rawlins	142.04	135.25	130.22
Edwards	163.87	168.93	165.11	Reno	163.02	164.82	163.76
Elk	185.15	191.79	182.47	Republic	169.86	162.53	160.18
Ellis	106.78	107.80	107.52	Rice	151.66	147.67	134.71
Ellsworth	130.96	129.48	129.43	Riley	136.92	137.90	140.95
Finney	131.50	136.31	139.38	Rooks	174.12	159.77	148.10
Ford	176.22	174.83	172.45	Rush	175.20	177.58	177.02
Franklin	151.07	152.83	155.05	Russell	179.33	176.50	172.03
Geary	156.67	154.98	152.92	Saline	123.85	123.20	127.54
Gove	159.15	146.06	139.33	Scott	151.15	154.58	156.86
Graham	170.39	166.39	154.78	Sedgwick	120.63	121.20	121.63
Grant	97.66	95.91	94.40	Seward	154.11	159.56	164.89
Gray	137.63	135.54	133.77	Shawnee	150.11	150.24	148.91
Greeley	195.03	204.90	202.35	Sheridan	149.80	143.63	137.58
Greenwood	167.99	170.53	170.02	Sherman	137.82	133.14	132.33
Hamilton	201.02	195.15	192.88	Smith	207.94	185.22	175.34
Harper	160.15	160.44	162.45	Stafford	144.34	144.83	145.65
Harvey	144.07	146.04	146.83	Stanton	205.45	204.40	201.43
Haskell	182.28	154.14	150.66	Stevens	174.77	166.28	167.33
Hodgeman	178.29	186.51	190.06	Sumner	154.22	153.65	151.28
Jackson	152.67	151.07	149.09	Thomas	164.72	166.05	163.14
Jefferson	147.73	148.16	146.33	Trego	176.45	165.08	160.10
Jewell	164.21	156.58	147.45	Wabaunsee	146.63	150.65	146.74
Johnson	122.25	122.28	120.26	Wallace	155.32	167.89	159.21
Kearny	182.89	152.70	141.70	Washington	156.37	152.83	148.64
Kingman	154.09	162.37	162.79	Wichita	168.67	160.41	155.95
Kiowa	142.16	145.90	144.75	Wilson	130.15	136.54	135.51
Labette	186.50	187.44	187.00	Woodson	179.33	174.34	169.32
Lane	184.46	195.36	188.84	Wyandotte	172.76	171.80	170.65
Leavenworth	129.82	129.85	128.33				
Lincoln	171.50	169.66	160.51	Statewide	135.93	135.95	134.74
Linn	123.09	118.84	115.30				

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2018

This map reflects each county's levy per \$1,000 assessed valuation by tax year. The upper number within each county is the ranking (highest to lowest, #1 is highest) and the lower number shows the levy per \$1,000 of assessed value. Details of this map are contained in page 76 of this report.

- Legend:
-  Counties with levy less than \$130.00
 -  Counties with levy of \$130.00 - \$145.00
 -  Counties with levy above \$145.00



Total Preliminary Real and Personal Property Taxes Levied by County

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

County	Property Taxes Tax Year 2017	Property Taxes Tax Year 2018	Percent Change	County	Property Taxes Tax Year 2017	Property Taxes Tax Year 2018	Percent Change
Allen	\$22,335,766	\$22,658,757	1.4%	Logan	\$9,004,624	\$9,348,530	3.8%
Anderson	\$15,546,572	\$15,728,139	1.2%	Lyon	\$45,029,872	\$46,731,690	3.8%
Atchison	\$23,033,666	\$23,641,510	2.6%	Marion	\$20,615,406	\$21,632,620	4.9%
Barber	\$17,318,363	\$17,383,186	0.4%	Marshall	\$23,277,171	\$24,748,922	6.3%
Barton	\$44,892,048	\$45,819,170	2.1%	McPherson	\$51,698,019	\$53,874,582	4.2%
Bourbon	\$18,109,919	\$18,661,645	3.0%	Meade	\$15,174,818	\$15,855,617	4.5%
Brown	\$19,063,079	\$19,977,441	4.8%	Miami	\$49,983,771	\$52,671,206	5.4%
Butler	\$108,159,121	\$113,855,975	5.3%	Mitchell	\$14,844,274	\$15,147,539	2.0%
Chase	\$7,303,531	\$7,515,245	2.9%	Montgomery	\$53,089,784	\$53,859,237	1.4%
Chautauqua	\$6,034,557	\$6,080,355	0.8%	Morris	\$11,518,597	\$12,155,239	5.5%
Cherokee	\$20,664,844	\$21,323,592	3.2%	Morton	\$11,485,161	\$10,874,380	-5.3%
Cheyenne	\$8,126,838	\$8,520,300	4.8%	Nemaha	\$18,680,794	\$20,023,263	7.2%
Clark	\$8,386,717	\$8,599,750	2.5%	Neosho	\$22,229,199	\$23,145,986	4.1%
Clay	\$16,005,285	\$16,883,519	5.5%	Ness	\$11,010,900	\$11,865,272	7.8%
Cloud	\$18,581,769	\$19,243,783	3.6%	Norton	\$9,772,650	\$9,708,872	-0.7%
Coffey	\$49,228,426	\$50,461,300	2.5%	Osage	\$21,883,715	\$22,799,601	4.2%
Comanche	\$6,035,551	\$6,367,488	5.5%	Osborne	\$9,121,377	\$9,782,415	7.2%
Cowley	\$42,959,356	\$44,452,880	3.5%	Ottawa	\$12,952,665	\$13,405,090	3.5%
Crawford	\$36,515,524	\$37,603,608	3.0%	Pawnee	\$12,938,241	\$13,156,527	1.7%
Decatur	\$7,987,431	\$8,388,682	5.0%	Phillips	\$10,161,288	\$10,625,685	4.6%
Dickinson	\$29,758,777	\$30,768,527	3.4%	Pottawatomie	\$53,787,815	\$57,734,987	7.3%
Doniphan	\$15,457,104	\$15,798,281	2.2%	Pratt	\$25,677,846	\$26,335,187	2.6%
Douglas	\$179,116,945	\$186,280,951	4.0%	Rawlins	\$7,877,593	\$8,201,080	4.1%
Edwards	\$8,650,808	\$8,972,061	3.7%	Reno	\$95,467,269	\$97,173,171	1.8%
Elk	\$4,994,295	\$5,020,189	0.5%	Republic	\$12,437,692	\$13,248,278	6.5%
Ellis	\$41,460,072	\$41,800,091	0.8%	Rice	\$20,953,338	\$21,076,270	0.6%
Ellsworth	\$13,067,310	\$13,815,480	5.7%	Riley	\$89,076,201	\$93,522,155	5.0%
Finney	\$66,613,703	\$69,415,460	4.2%	Rooks	\$12,865,546	\$12,706,529	-1.2%
Ford	\$52,442,650	\$54,420,352	3.8%	Rush	\$8,725,101	\$9,108,370	4.4%
Franklin	\$35,481,748	\$38,580,291	8.7%	Russell	\$16,550,143	\$16,610,499	0.4%
Geary	\$37,041,911	\$36,857,964	-0.5%	Saline	\$71,508,306	\$75,442,634	5.5%
Gove	\$9,964,358	\$10,270,827	3.1%	Scott	\$13,615,069	\$14,145,731	3.9%
Graham	\$9,553,843	\$9,580,533	0.3%	Sedgwick	\$566,689,930	\$590,893,267	4.3%
Grant	\$15,315,840	\$16,092,600	5.1%	Seward	\$41,275,961	\$42,562,338	3.1%
Gray	\$13,368,629	\$14,041,614	5.0%	Shawnee	\$244,263,124	\$252,434,961	3.3%
Greeley	\$7,306,207	\$7,823,406	7.1%	Sheridan	\$8,700,961	\$9,283,638	6.7%
Greenwood	\$10,898,669	\$11,408,854	4.7%	Sherman	\$12,900,562	\$13,432,958	4.1%
Hamilton	\$7,777,990	\$8,094,867	4.1%	Smith	\$10,342,668	\$10,820,871	4.6%
Harper	\$15,626,271	\$15,326,411	-1.9%	Stafford	\$12,552,065	\$12,806,939	2.0%
Harvey	\$43,526,034	\$44,917,865	3.2%	Stanton	\$10,286,938	\$10,569,994	2.8%
Haskell	\$17,355,490	\$18,421,385	6.1%	Stevens	\$18,893,665	\$19,086,536	1.0%
Hodgeman	\$6,915,641	\$7,361,344	6.4%	Sumner	\$39,290,297	\$39,587,464	0.8%
Jackson	\$17,183,991	\$17,782,150	3.5%	Thomas	\$21,728,592	\$22,622,358	4.1%
Jefferson	\$24,388,896	\$25,576,621	4.9%	Trego	\$9,030,438	\$9,370,307	3.8%
Jewell	\$9,482,376	\$9,803,252	3.4%	Wabaunsee	\$12,569,633	\$13,037,369	3.7%
Johnson	\$1,204,959,506	\$1,269,408,703	5.3%	Wallace	\$6,575,043	\$6,713,485	2.1%
Kearny	\$14,300,399	\$14,083,288	-1.5%	Washington	\$14,714,895	\$15,814,340	7.5%
Kingman	\$16,271,836	\$16,528,509	1.6%	Wichita	\$7,776,835	\$8,038,628	3.4%
Kiowa	\$11,871,726	\$12,122,656	2.1%	Wilson	\$13,123,558	\$13,106,235	-0.1%
Labette	\$24,233,245	\$25,135,597	3.7%	Woodson	\$6,364,868	\$6,560,121	3.1%
Lane	\$7,914,009	\$8,854,968	11.9%	Wyandotte	\$214,878,148	\$229,158,382	6.6%
Leavenworth	\$82,937,269	\$87,030,379	4.9%				
Lincoln	\$9,531,816	\$9,412,999	-1.2%				
Linn	\$28,957,811	\$30,437,045	5.1%	Total	\$4,724,987,965	4,927,029,198	4.3%

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

County	2017	2017	2018	2018	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Allen	\$1,820,810	\$13,751,096	\$1,899,705	\$13,828,609	4.3%	0.6%
Anderson	\$1,142,690	\$8,320,344	\$1,223,531	\$8,443,209	7.1%	1.5%
Atchison	\$2,027,905	\$15,834,725	\$2,043,840	\$16,505,708	0.8%	4.2%
Barber	\$731,135	\$6,354,883	\$895,858	\$6,199,358	22.5%	-2.4%
Barton	\$4,876,316	\$31,868,227	\$4,870,560	\$31,856,024	-0.1%	0.0%
Bourbon	\$2,016,255	\$12,875,524	\$2,108,360	\$13,148,155	4.6%	2.1%
Brown	\$1,075,832	\$10,770,809	\$1,016,007	\$11,181,615	-5.6%	3.8%
Butler	\$10,298,256	\$79,947,325	\$10,703,808	\$81,260,601	3.9%	1.6%
Chase	\$345,653	\$3,148,089	\$366,508	\$3,303,176	6.0%	4.9%
Chautauqua	\$543,453	\$3,519,974	\$589,446	\$3,482,916	8.5%	-1.1%
Cherokee	\$1,989,031	\$19,417,112	\$2,327,258	\$22,982,538	17.0%	18.4%
Cheyenne	\$616,084	\$4,094,371	\$594,672	\$4,092,097	-3.5%	-0.1%
Clark	\$539,060	\$2,841,389	\$609,091	\$3,018,514	13.0%	6.2%
Clay	\$1,318,200	\$9,811,464	\$1,361,990	\$9,940,006	3.3%	1.3%
Cloud	\$1,452,485	\$9,169,391	\$1,504,274	\$9,347,846	3.6%	1.9%
Coffey	\$892,048	\$12,850,753	\$940,327	\$12,791,478	5.4%	-0.5%
Comanche	\$250,662	\$1,931,096	\$347,058	\$2,248,208	38.5%	16.4%
Cowley	\$4,770,151	\$33,222,484	\$4,745,403	\$33,228,556	-0.5%	0.0%
Crawford	\$4,314,669	\$37,105,870	\$4,487,990	\$37,798,692	4.0%	1.9%
Decatur	\$442,558	\$3,564,155	\$396,713	\$2,973,252	-10.4%	-16.6%
Dickinson	\$2,664,184	\$21,861,411	\$2,713,800	\$22,147,686	1.9%	1.3%
Doniphan	\$920,837	\$8,844,170	\$901,905	\$8,891,550	-2.1%	0.5%
Douglas	\$13,346,380	\$121,455,494	\$13,805,556	\$125,256,812	3.4%	3.1%
Edwards	\$597,223	\$4,220,806	\$611,882	\$4,253,015	2.5%	0.8%
Elk	\$450,522	\$2,745,995	\$469,887	\$2,845,177	4.3%	3.6%
Ellis	\$3,215,709	\$36,624,550	\$3,234,501	\$37,272,434	0.6%	1.8%
Ellsworth	\$783,287	\$6,997,630	\$780,162	\$7,031,080	-0.4%	0.5%
Finney	\$4,707,052	\$42,754,846	\$4,913,495	\$44,069,194	4.4%	3.1%
Ford	\$4,915,373	\$32,201,547	\$5,075,097	\$32,487,061	3.2%	0.9%
Franklin	\$3,696,686	\$28,405,672	\$3,856,132	\$29,419,962	4.3%	3.6%
Gearry	\$3,193,026	\$24,447,588	\$3,425,486	\$25,063,185	7.3%	2.5%
Gove	\$511,342	\$4,118,316	\$569,157	\$4,090,391	11.3%	-0.7%
Graham	\$447,209	\$3,247,658	\$465,610	\$3,095,953	4.1%	-4.7%
Grant	\$976,196	\$10,492,675	\$857,216	\$11,038,769	-12.2%	5.2%
Gray	\$1,055,131	\$9,812,066	\$1,207,535	\$10,265,614	14.4%	4.6%
Greeley	\$357,413	\$2,089,585	\$359,405	\$2,053,437	0.6%	-1.7%
Greenwood	\$1,012,053	\$7,026,728	\$1,057,229	\$7,144,156	4.5%	1.7%
Hamilton	\$543,093	\$3,127,173	\$553,667	\$3,058,530	1.9%	-2.2%
Harper	\$904,718	\$6,959,473	\$1,002,141	\$7,150,338	10.8%	2.7%
Harvey	\$4,225,235	\$35,940,781	\$4,543,032	\$36,615,800	7.5%	1.9%
Haskell	\$563,065	\$5,874,932	\$935,187	\$5,762,905	66.1%	-1.9%
Hodgeman	\$406,706	\$2,652,575	\$404,058	\$2,552,671	-0.7%	-3.8%
Jackson	\$1,730,683	\$13,471,282	\$1,825,313	\$13,758,511	5.5%	2.1%
Jefferson	\$2,786,590	\$21,977,301	\$2,893,609	\$22,654,459	3.8%	3.1%
Jewell	\$572,795	\$3,861,365	\$562,772	\$3,902,476	-1.7%	1.1%
Johnson	\$98,887,666	\$969,135,376	\$102,603,964	\$1,003,422,493	3.8%	3.5%
Kearny	\$717,164	\$6,023,549	\$989,757	\$6,076,156	38.0%	0.9%
Kingman	\$1,360,977	\$10,567,248	\$1,402,891	\$10,461,997	3.1%	-1.0%
Kiowa	\$384,002	\$3,465,533	\$432,809	\$3,542,911	12.7%	2.2%
Labette	\$3,145,736	\$18,584,134	\$3,151,736	\$18,929,572	0.2%	1.9%
Lane	\$376,181	\$2,632,936	\$435,380	\$2,647,398	15.7%	0.5%
Leavenworth	\$9,644,122	\$88,573,265	\$10,155,637	\$92,477,820	5.3%	4.4%
Lincoln	\$489,260	\$3,012,316	\$461,324	\$3,044,960	-5.7%	1.1%

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

County	2017	2017	2018	2018	Percent	Percent
	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>	<u>Change</u>	<u>Change</u>
Linn	\$1,253,410	\$12,563,131	\$1,312,000	\$12,727,112	4.7%	1.3%
Logan	\$472,561	\$4,244,730	\$493,904	\$4,295,379	4.5%	1.2%
Lyon	\$3,735,441	\$31,255,601	\$3,934,815	\$31,960,213	5.3%	2.3%
Marion	\$1,667,122	\$12,379,038	\$1,738,603	\$12,533,362	4.3%	1.2%
Marshall	\$1,428,763	\$12,541,588	\$1,528,230	\$12,884,612	7.0%	2.7%
McPherson	\$3,609,127	\$36,625,262	\$3,639,819	\$37,114,119	0.9%	1.3%
Meade	\$620,187	\$5,982,611	\$720,025	\$5,799,399	16.1%	-3.1%
Miami	\$5,018,622	\$45,968,183	\$5,368,203	\$48,038,474	7.0%	4.5%
Mitchell	\$1,302,559	\$8,452,486	\$1,287,524	\$8,126,619	-1.2%	-3.9%
Montgomery	\$3,744,995	\$29,554,702	\$4,202,568	\$29,062,199	12.2%	-1.7%
Morris	\$821,442	\$6,237,167	\$838,299	\$6,295,611	2.1%	0.9%
Morton	\$552,289	\$3,716,617	\$590,552	\$3,734,763	6.9%	0.5%
Nemaha	\$1,378,707	\$13,917,191	\$1,393,014	\$14,330,818	1.0%	3.0%
Neosho	\$2,441,796	\$16,194,220	\$2,511,127	\$16,622,379	2.8%	2.6%
Ness	\$581,066	\$4,611,453	\$661,526	\$4,670,509	13.8%	1.3%
Norton	\$860,350	\$5,716,766	\$875,508	\$5,718,761	1.8%	0.0%
Osage	\$2,293,166	\$17,574,583	\$2,423,108	\$18,171,039	5.7%	3.4%
Osborne	\$642,392	\$4,465,177	\$647,570	\$4,232,819	0.8%	-5.2%
Ottawa	\$996,407	\$6,963,210	\$1,017,717	\$6,797,010	2.1%	-2.4%
Pawnee	\$1,010,815	\$6,993,466	\$1,017,430	\$6,873,691	0.7%	-1.7%
Phillips	\$881,143	\$6,163,571	\$888,776	\$5,920,564	0.9%	-3.9%
Pottawatomie	\$2,219,785	\$30,552,408	\$2,416,826	\$32,133,939	8.9%	5.2%
Pratt	\$1,480,854	\$11,071,467	\$1,559,157	\$11,446,795	5.3%	3.4%
Rawlins	\$400,087	\$3,680,817	\$456,083	\$3,737,283	14.0%	1.5%
Reno	\$9,083,754	\$64,112,319	\$9,208,105	\$64,384,691	1.4%	0.4%
Republic	\$917,940	\$5,742,044	\$858,598	\$5,729,443	-6.5%	-0.2%
Rice	\$1,338,489	\$10,314,788	\$1,482,641	\$11,260,959	10.8%	9.2%
Riley	\$6,260,666	\$54,114,007	\$6,532,364	\$55,869,421	4.3%	3.2%
Rooks	\$822,101	\$6,263,202	\$913,298	\$5,926,012	11.1%	-5.4%
Rush	\$558,198	\$3,606,511	\$573,282	\$3,693,729	2.7%	2.4%
Russell	\$1,229,902	\$8,608,236	\$1,384,278	\$8,688,236	12.6%	0.9%
Saline	\$6,579,985	\$62,830,485	\$6,804,746	\$65,524,126	3.4%	4.3%
Scott	\$1,029,356	\$8,158,487	\$1,068,339	\$8,145,741	3.8%	-0.2%
Sedgwick	\$61,185,418	\$595,197,141	\$61,152,687	\$607,669,969	-0.1%	2.1%
Seward	\$3,085,363	\$22,027,608	\$3,011,497	\$22,455,259	-2.4%	1.9%
Shawnee	\$24,939,066	\$189,857,147	\$25,184,130	\$193,563,263	1.0%	2.0%
Sheridan	\$600,434	\$4,681,200	\$615,258	\$4,740,046	2.5%	1.3%
Sherman	\$851,782	\$7,893,958	\$912,570	\$7,745,193	7.1%	-1.9%
Smith	\$784,137	\$4,091,723	\$755,430	\$4,019,450	-3.7%	-1.8%
Stafford	\$652,111	\$5,245,178	\$637,641	\$5,128,332	-2.2%	-2.2%
Stanton	\$610,265	\$3,844,018	\$755,798	\$4,075,570	23.8%	6.0%
Stevens	\$909,438	\$8,009,071	\$1,217,732	\$7,867,908	33.9%	-1.8%
Sumner	\$3,252,873	\$24,848,358	\$3,309,888	\$24,660,345	1.8%	-0.8%
Thomas	\$1,595,160	\$11,421,574	\$1,665,972	\$11,511,762	4.4%	0.8%
Trego	\$618,757	\$4,014,043	\$626,605	\$4,005,172	1.3%	-0.2%
Wabaunsee	\$1,035,708	\$8,130,535	\$1,075,540	\$8,493,767	3.8%	4.5%
Wallace	\$316,150	\$2,275,302	\$334,770	\$2,473,933	5.9%	8.7%
Washington	\$969,843	\$6,920,581	\$947,415	\$6,947,187	-2.3%	0.4%
Wichita	\$500,393	\$3,550,574	\$529,333	\$3,560,572	5.8%	0.3%
Wilson	\$1,008,868	\$9,714,852	\$1,065,107	\$9,669,960	5.6%	-0.5%
Woodson	\$560,810	\$3,548,808	\$570,823	\$3,582,728	1.8%	1.0%
Wyandotte	<u>\$21,754,356</u>	<u>\$140,022,759</u>	<u>\$22,301,113</u>	<u>\$145,991,729</u>	2.5%	4.3%
Total	\$403,515,282	\$3,500,075,011	\$416,707,072	\$3,590,727,003	3.3%	2.6%

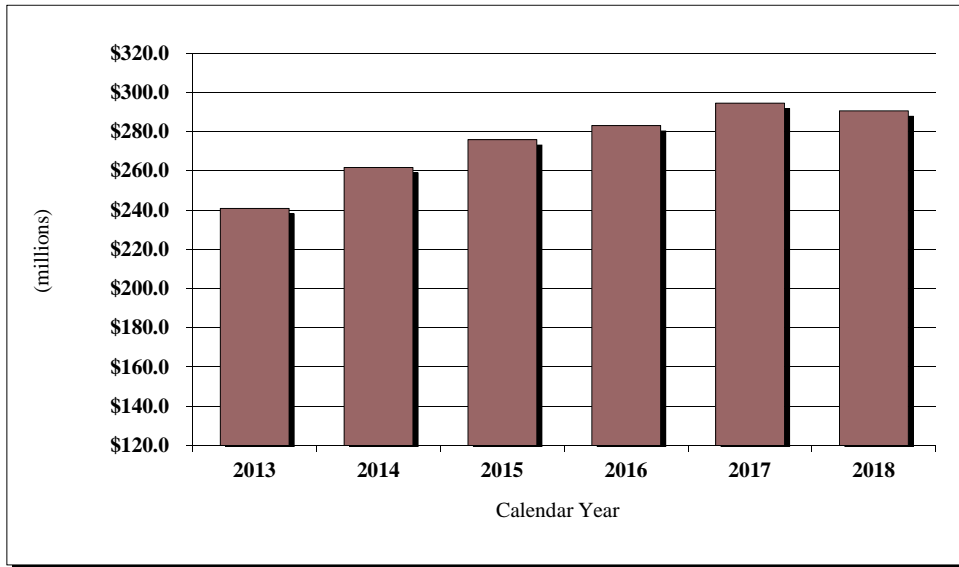
Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2018

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

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

Total Vehicle Revenue Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2013	\$240,780,737	3.9%
2014	\$261,688,438	8.7%
2015	\$275,889,488	5.4%
2016	\$282,977,349	2.6%
2017	\$294,514,074	4.1%
2018	\$290,521,470	-1.4%

Vehicle Revenue Collections Calendar Year 2018

Vehicle Revenue Collections by Source by Calendar Year

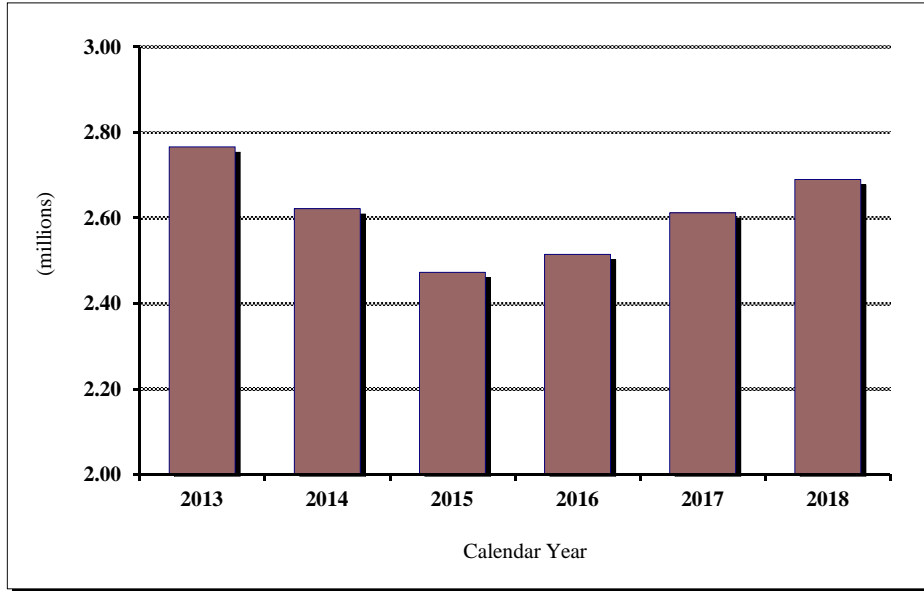
<u>Source</u>	<u>CY 2018 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$191,854,567	66.0%
Interstate Apportioned	\$77,613,584	26.7%
Driver License	\$20,352,472	7.0%
Motor Carrier Inspection	\$666,316	0.2%
Dealer Fines	<u>\$34,531</u>	0.0%
Total	\$290,521,470	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2018 Collection</u>	<u>Percent Total</u>
State Highway	\$217,697,737	74.9%
County Funds	\$24,406,201	8.4%
Driver Safety	\$2,908,955	1.0%
Refunds	\$137,101	0.0%
Motorcycle Safety	\$107,965	0.04%
Other	\$45,263,511	15.58%
Total	\$290,521,470	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>
2013	2,766,164	5.9%
2014	2,622,107	-5.2%
2015	2,472,862	-5.7%
2016	2,515,387	1.7%
2017	2,612,219	3.8%
2018	2,690,093	3.0%

Motor Vehicle Registrations by Type, Calendar Years 2017 and 2018

Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2017</u>	Calendar Year <u>2018</u>	Percent Change
Automobiles	1,628,940	1,685,136	3.4%
Trucks	750,221	769,061	2.5%
Trailers	127,532	129,712	1.7%
Motorcycles	92,235	92,977	0.8%
Motorized Bicycles	5,336	5,022	-5.9%
RV ¹	<u>7,955</u>	<u>8,185</u>	2.9%
Total	2,612,219	2,690,093	3.0%

Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2017</u>	Percent Total <u>2018</u>
Automobiles	61.74%	62.64%
Trucks	28.97%	28.59%
Trailers	5.11%	4.82%
Motorcycles	3.65%	3.46%
Motorized Bicycles	0.24%	0.19%
RV ¹	0.30%	0.30%
Total	100.00%	100.00%

Notes:

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

Motor Vehicle Registrations by County, Calendar Year 2018

<u>County</u>	<u>Auto</u>	<u>Truck & Bus</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV</u>	<u>Total</u>
Allen	7,042	5,291	791	523	33	32	13,712
Anderson	4,390	3,628	813	271	20	30	9,152
Atchison	8,759	5,830	1,472	520	23	30	16,634
Barber	2,249	2,615	585	190	11	14	5,664
Barton	13,403	10,482	1,679	877	71	118	26,630
Bourbon	6,789	5,453	918	487	31	40	13,718
Brown	4,968	4,040	1,137	457	19	37	10,658
Butler	32,568	19,383	3,314	2,507	108	307	58,187
Chase	1,504	1,616	331	82	3	14	3,550
Chautauqua	1,160	2,271	266	104	0	3	3,804
Cherokee	9,017	8,354	842	670	13	32	18,928
Cheyenne	1,541	1,745	695	149	1	15	4,146
Clark	994	1,244	283	88	2	17	2,628
Clay	4,413	3,699	856	361	18	40	9,387
Cloud	4,600	3,837	948	350	33	51	9,819
Coffey	5,228	4,368	990	389	25	58	11,058
Comanche	865	1,216	287	75	1	3	2,447
Cowley	16,767	12,041	1,907	1,174	76	149	32,114
Crawford	18,849	10,816	1,334	1,247	109	63	32,418
Decatur	1,704	2,085	602	153	5	31	4,580
Dickinson	10,431	7,793	1,551	919	52	107	20,853
Doniphan	4,098	3,616	925	323	6	30	8,998
Douglas	65,730	16,356	2,700	2,670	268	260	87,984
Edwards	1,532	1,843	378	122	10	22	3,907
Elk	1,312	1,826	340	64	2	9	3,553
Ellis	15,171	9,375	2,384	1,206	93	112	28,341
Ellsworth	3,237	2,817	775	266	28	41	7,164
Finney	20,603	11,257	1,663	1,008	47	139	34,717
Ford	16,068	10,360	1,376	837	37	60	28,738
Franklin	14,921	9,222	1,804	1,153	56	107	27,263
Geary	20,855	7,200	1,125	1,473	37	68	30,758
Gove	1,709	2,318	587	109	13	28	4,764
Graham	1,262	1,733	451	110	15	16	3,587
Grant	3,926	3,211	775	310	12	30	8,264
Gray	2,877	3,713	1,012	312	9	45	7,968
Greeley	703	1,040	262	52	0	12	2,069
Greenwood	3,289	3,588	720	242	11	17	7,867
Hamilton	1,329	1,529	444	111	2	11	3,426
Harper	2,579	3,239	590	225	23	11	6,667
Harvey	20,539	9,468	1,585	1,465	149	89	33,295
Haskell	2,786	2,413	495	153	5	20	5,872
Hodgeman	899	1,644	464	81	4	13	3,105
Jackson	6,624	5,819	1,483	548	14	60	14,548
Jefferson	11,420	7,641	1,982	1,017	11	119	22,190
Jewell	1,675	2,462	1,055	172	11	15	5,390
Johnson	412,387	76,873	9,565	14,369	538	830	514,562
Kearny	2,246	2,247	735	128	4	9	5,369
Kingman	4,201	3,974	902	300	10	39	9,426
Kiowa	1,217	1,507	339	80	8	14	3,165
Labette	11,138	7,874	704	702	29	46	20,493
Lane	1,026	1,460	357	99	9	7	2,958
Leavenworth	44,314	18,948	3,672	3,388	58	279	70,659
Lincoln	1,724	1,975	485	135	14	14	4,347
Linn	6,145	5,030	1,202	561	19	91	13,048
Logan	1,592	1,865	445	150	13	25	4,090
Lyon	16,769	10,067	1,292	930	76	103	29,237
Marion	6,870	5,250	1,064	467	80	43	13,774
Marshall	5,645	5,202	1,254	453	21	26	12,601
McPherson	17,212	10,670	2,409	1,477	108	135	32,011
Meade	2,133	2,448	680	162	18	16	5,457

Motor Vehicle Registrations by County, Calendar Year 2018

<u>County</u>	<u>Auto</u>	<u>Truck & Bus</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV</u>	<u>Total</u>
Miami	21,140	11,444	3,136	1,659	47	147	37,573
Mitchell	3,520	3,621	892	258	11	41	8,343
Montgomery	15,724	10,245	942	1,052	66	66	28,095
Morris	2,781	2,717	695	159	23	29	6,404
Morton	1,399	1,598	226	95	7	12	3,337
Nemaha	5,647	4,879	1,422	461	24	29	12,462
Neosho	7,660	6,683	784	601	43	37	15,808
Ness	1,605	2,468	715	161	13	16	4,978
Norton	2,837	2,926	909	320	39	32	7,063
Osage	9,172	6,530	1,476	669	32	79	17,958
Osborne	2,093	2,470	733	179	9	26	5,510
Ottawa	3,326	3,348	765	299	22	24	7,784
Pawnee	2,759	2,737	500	210	18	15	6,239
Phillips	2,909	3,251	1,181	265	29	34	7,669
Pottawatomie	14,347	8,631	2,017	895	42	117	26,049
Pratt	4,502	3,783	712	348	13	30	9,388
Rawlins	1,240	2,343	696	121	14	15	4,429
Reno	33,981	18,172	2,748	2,915	144	257	58,217
Republic	2,645	3,090	847	185	23	17	6,807
Rice	4,992	4,014	821	338	22	41	10,228
Riley	28,975	9,792	1,477	1,507	125	132	42,008
Rooks	2,940	2,919	755	263	14	32	6,923
Rush	1,811	1,848	465	137	32	15	4,308
Russell	3,721	3,389	875	269	28	47	8,329
Saline	32,078	14,702	2,591	2,356	192	228	52,147
Scott	2,442	2,568	628	281	21	35	5,975
Sedgwick	292,366	108,277	9,120	14,422	886	1,265	426,336
Seward	10,374	6,326	830	385	36	31	17,982
Shawnee	105,934	34,392	5,121	5,462	185	520	151,614
Sheridan	1,530	2,153	626	130	21	19	4,479
Sherman	2,386	3,070	858	274	46	30	6,664
Smith	1,848	2,446	860	141	33	15	5,343
Stafford	2,202	2,750	734	162	5	24	5,877
Stanton	940	1,528	458	102	2	11	3,041
Stevens	2,790	2,672	698	189	13	19	6,381
Sumner	13,082	9,066	1,594	934	49	97	24,822
Thomas	4,224	3,966	1,084	386	19	45	9,724
Trego	1,595	1,875	660	152	13	27	4,322
Wabaunsee	4,093	3,428	800	281	7	33	8,642
Wallace	837	1,553	380	70	3	15	2,858
Washington	3,275	3,441	1,067	215	5	16	8,019
Wichita	1,031	1,830	387	127	9	5	3,389
Wilson	4,250	4,846	633	308	42	41	10,120
Woodson	1,588	1,891	333	89	6	10	3,917
Wyandotte	88,432	33,631	2,202	3,787	61	178	128,291
Total	1,676,027	766,196	129,534	92,642	5,016	8,156	2,677,571

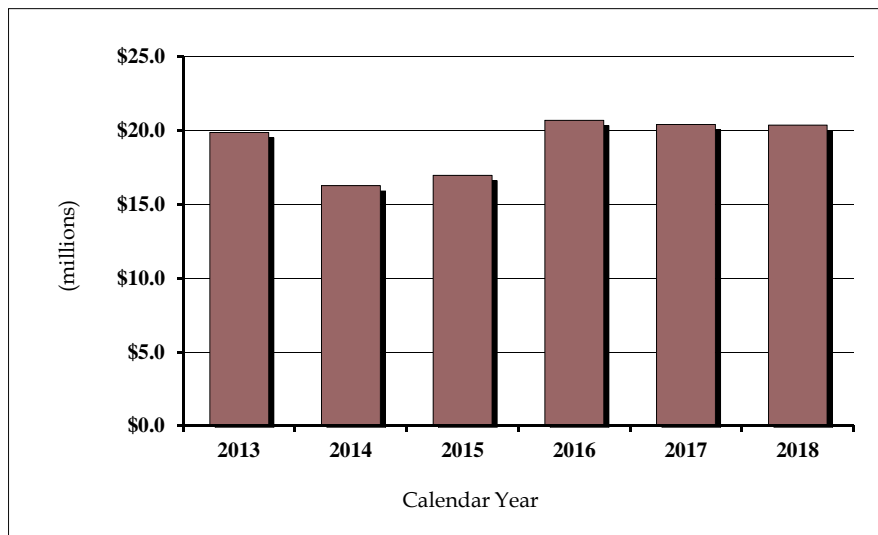
Note: Numbers of registrations come from the Motor Vehicle System (for non-commercial vehicles)

Special plate registrations are included in the appropriate vehicle category.

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

Driver License Fee Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2013	\$19,856,697	-1.2%
2014	\$16,268,712	-18.1%
2015	\$16,952,179	4.2%
2016	\$20,677,128	22.0%
2017	\$20,397,508	-1.4%
2018	\$20,352,472	-0.2%

Driver Licenses by Age and License Class, Calendar Year 2018

Kansas Drivers by Age Category

<u>Age Category</u>	Calendar Year <u>2018</u>	Percent of Total <u>By Age</u>
14 and 15 (restricted license)	8,990	0.4%
16 - 24	285,499	13.3%
25 - 49	888,211	41.3%
50 - 64	528,410	24.6%
65 and over	<u>438,457</u>	20.4%
Total by Age	2,149,567	100.0%

Note: New Driver License system launched in 2018

Kansas Drivers by License Class

<u>License Class*</u>	Calendar Year <u>2018</u>	Percent of Total <u>By Class</u>
Class CDL	133,742	6.2%
Class A & B	17,790	0.8%
Class C	1,818,771	84.6%
Class M**	<u>179,264</u>	8.3%
Total	2,149,567	100.0%

* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

Class C: regular automobile

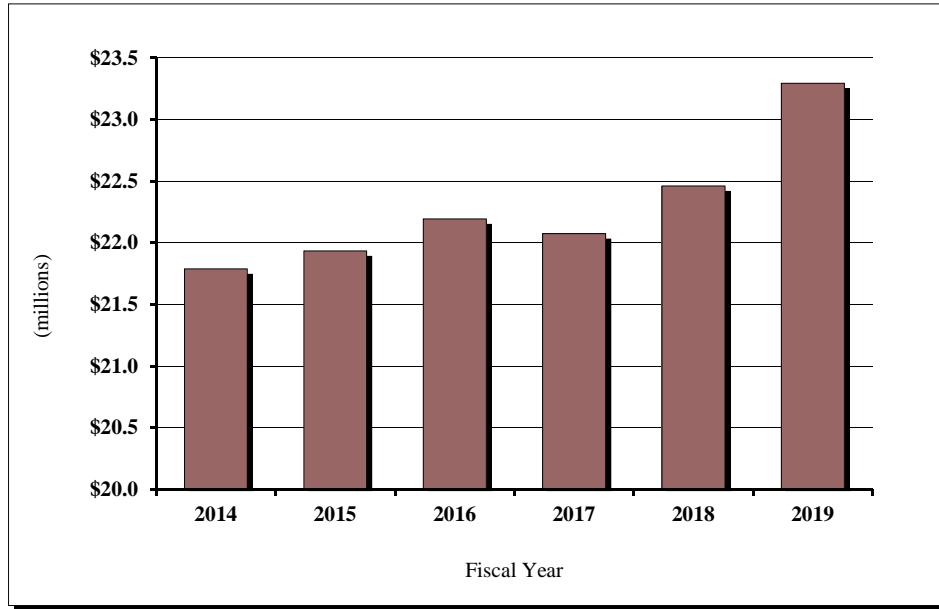
Class M: motorcycle only, and in combinations AM, BM, CM:

**M	70
AM	9,269
BM	3,247
CM	<u>166,678</u>
Class M Total	179,264

Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2018</u>	Fiscal Year <u>2019</u>	Percent <u>Change</u>
Alcohol and Spirits	\$11,304,926	\$12,145,129	7.4%
Fortified and Light Wine	\$1,643,735	\$1,551,382	-5.6%
Strong Beer	\$8,033,170	\$8,341,182	3.8%
Cereal Malt Beverage	<u>\$1,478,506</u>	<u>\$1,256,708</u>	-15.0%
Total	\$22,460,337	\$23,294,401	3.7%

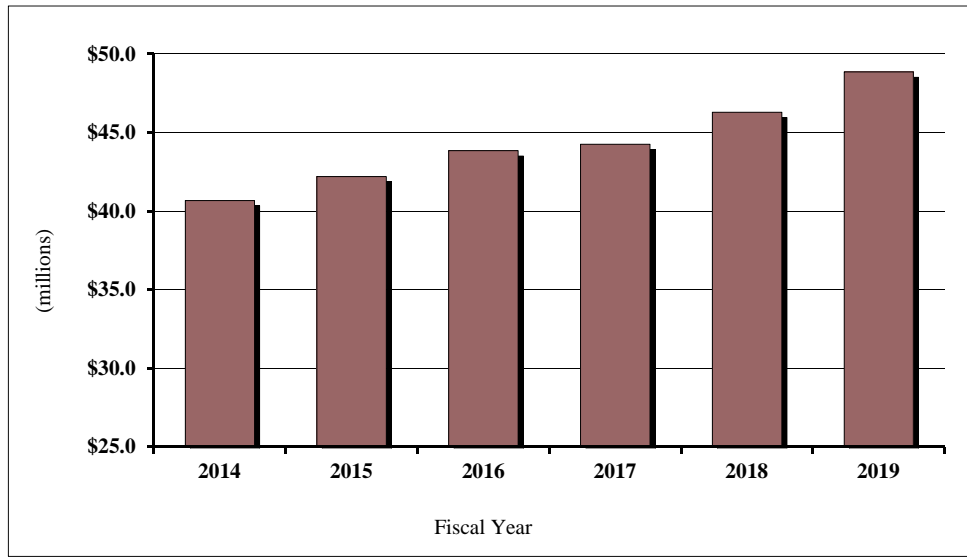


Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2014	\$21,789,018	-1.1%
2015	\$21,934,650	0.7%
2016	\$22,192,973	1.2%
2017	\$22,073,621	-0.5%
2018	\$22,460,337	1.8%
2019	\$23,294,401	3.7%

Liquor Excise Tax Gross Receipts

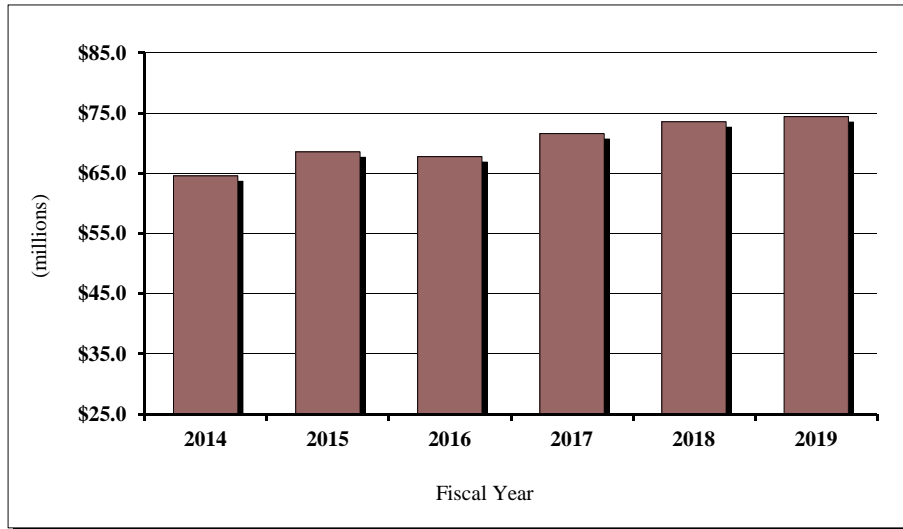
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2014	\$40,661,294	3.6%
2015	\$42,196,378	3.8%
2016	\$43,842,818	3.9%
2017	\$44,246,942	0.9%
2018	\$46,290,242	4.6%
2019	\$48,853,738	5.5%

Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is an 8% tax imposed on alcohol sold for off-premise consumption. The tax is imposed on alcoholic liquor and effective April 2019, also cereal malt beverages sold by retail liquor stores, microbreweries, microdistilleries, and farm wineries to Kansas consumers, or sold by distributors to Kansas clubs, drinking establishments or caterers. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2014	\$64,564,302	6.6%
2015	\$68,556,891	6.2%
2016	\$67,762,160	-1.2%
2017	\$71,594,638	5.7%
2018	\$73,545,647	2.7%
2019	\$74,381,927	1.1%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2019 Total Liquor Taxes and Fees

	Fiscal Year 2019	Percent Total
Gallonage Tax	\$23,294,401	15.3%
Liquor Excise Tax	\$48,853,738	32.1%
Liquor Enforcement Tax	\$74,381,927	48.9%
Fees and Fines	<u>\$5,488,616</u>	<u>3.6%</u>
Total	\$152,018,682	100.0%

Alcoholic Beverage Licenses Issued

License Type	Count
Caterer	69
Class A Club - Social (500 members or less)	33
Class A Club - Social (Over 500 members)	17
Class A Club (Fraternal/Veterans)	164
Class B Club	58
Common Consumption Area Permit	6
Distributor - Beer	35
Distributor - Spirits	36
Distributor - Wine	41
Drinking Establishment	1899
Drinking Establishment/Caterer	146
Farm Winery	50
Farm Winery Outlet	11
Farmers' Market Sales Permit	10
Hotel Drinking Establishment	64
Hotel Drinking Establishment and Caterer	21
Manufacturer's License	5
Microbrewery License	61
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	9
Non-Beverage Permit	24
Non-Beverage User License	16
Packaging and Warehousing Facility Permit	3
Public Venue License	5
Retailer's License	733
Special Order Shipping License	707
Supplier Permit	1257
Temporary Permits (issued in CY19 to date)	458
Total	5939

Kansas Liquor-by-the-Drink November 2018

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

