

STATE OF KANSAS



DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

**FISCAL YEAR ENDING
JUNE 30, 2008**

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DEPARTMENT OFFICIALS

JANUARY 2009

Joan Wagnon
Secretary of Revenue

SECRETARIAT STAFF

Resource Management
Jim Conant, Director

Legal Services
Jim Bartle, General Counsel

Office of Policy and Research
Richard Cram, Director

Information Services
Rafael Lorie, Acting Chief Information Officer

Internal Audit
Nick Kramer, Manager

Audit Services
Mike Boekhaus, Audit Administrator

DIVISIONS AND SUPPORTING BUREAUS

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

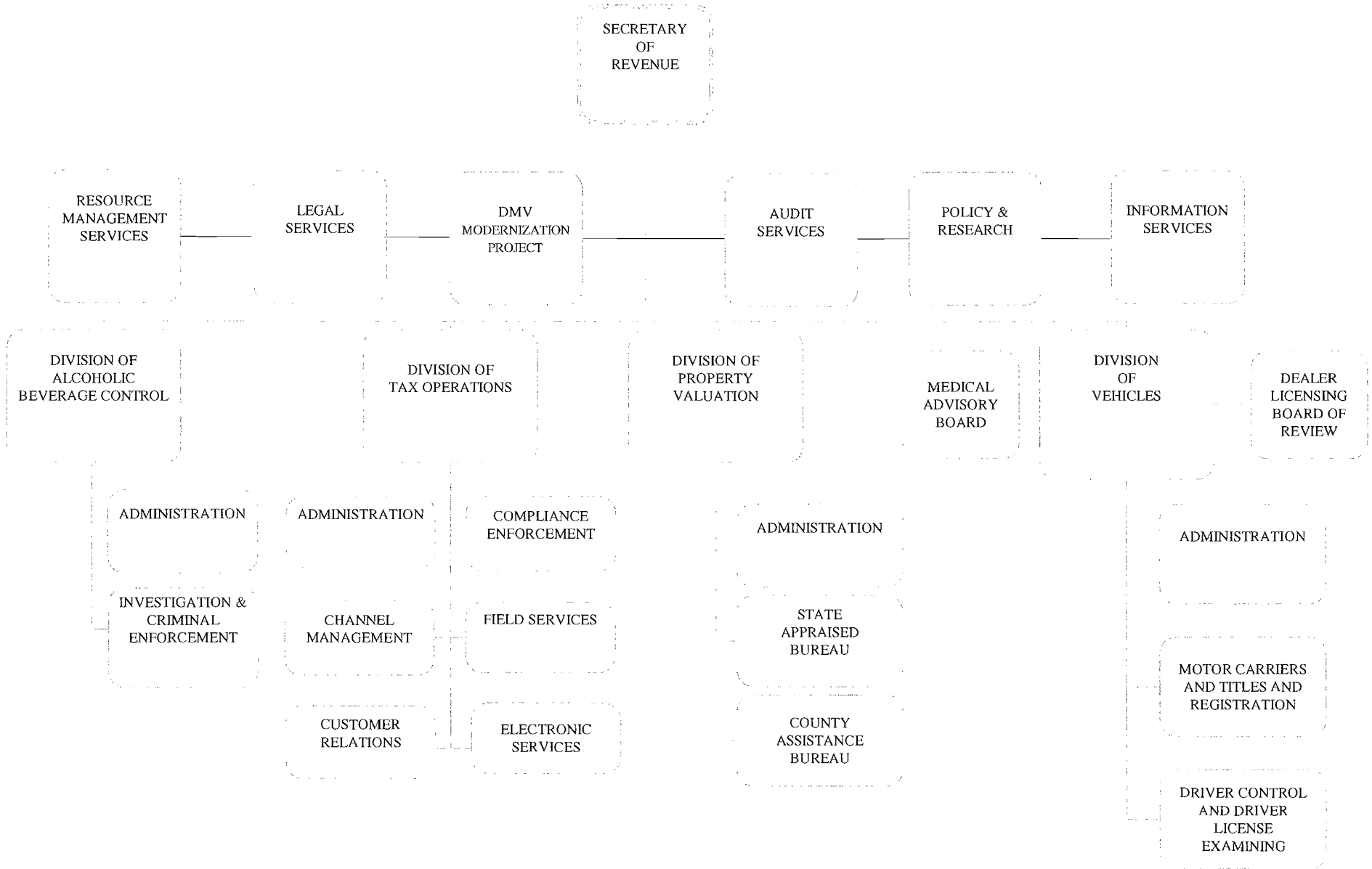
Division of Tax Operations
Steve Stotts, Director
Channel Management
Ken Rakestraw, Chief Channel Management Officer
Customer Relations
Rick Clelland, Chief Customer Relations Officer
Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer
Electronic Services
Gary Centlivre, Chief Electronics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

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

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

ORGANIZATION CHART
KANSAS DEPARTMENT OF REVENUE

January 1, 2009



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
TTY (Hearing Impaired)	(785) 296- 3946	Bingo Tax	(785) 296- 6127
Collections	(785) 296- 6121	Cigarette and Tobacco Products	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6117	Corporate Income Tax	(785) 368- 8222
Human Resources	(785) 296- 3077	Dealer Licensing	(785) 296- 3626
TTY (Hearing Impaired)	(785) 296- 3077	Driver Control	(785) 296- 3671
Property Valuation Division	(785) 296- 2365	Driver License Examination	(785) 296- 3963
Secretary of Revenue's Office	(785) 296- 3041	Driver License Examination, Burlingame	(785) 266- 7380
Taxation	(785) 368- 8222	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6461	Electronic Filing	(785) 296- 4066
Vehicles	(785) 296- 3601	Environmental Assurance Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 3613	Fiduciary	(785) 368- 8222
Taxpayer Advocate	(785) 296- 2473	Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
		Individual Income Estimated Tax	(785) 368- 8222
		Individual Income Tax	(785) 368- 8222
For registration to remit taxes:		Inheritance Tax	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Intangibles Tax	(785) 368- 8222
		Liquor Enforcement Tax	(785) 368- 8222
Billing and tax inquiries:		Liquor Drink Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Mineral Taxes	(785) 368- 8222
Refund Information Line	1(800) 894- 0318	Motor Carrier Central Permit	(785) 271- 3145
		Motor Carrier Services	(785) 271- 3145
For audit inquiries:		Motor Fuel Taxes	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 296- 7713
For legal inquiries:		Tax Appeals Section	(785) 296- 8460
Legal Services Bureau	(785) 296- 2381	Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
For revenue collection statistical inquiries:		Vehicle Rental Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296- 3082	Vehicle Titles and Registration	(785) 296- 3621
		Water Protection Fee	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Withholding Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 631- 0296		
Wichita Audit Office	(316) 337- 6163		
Wichita Collections Office	(316) 337- 6153		
Wichita Assistance Center	(316) 337- 6140		

FAX Numbers:			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Parklane	(316) 682- 8125
Audit Services	(785) 296- 0531	Driver License: Wichita, Meridian	(316) 942- 5281
Customer Relations-Business Segment	(785) 296- 2073	Human Resources	(785) 296- 1107
Customer Relations-Cigarette/Liquor	(785) 291- 3968	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Corporate	(785) 296- 2644	Motor Carrier Services	(785) 271- 3283
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Motor Carrier Services Central Permit	(785) 271- 3124
Customer Relations-Misc Tax	(785) 291- 3968	Policy and Research	(785) 296- 7928
Customer Relations-Motor Fuel	(785) 296- 4993	Property Valuation Division	(785) 296- 2320
Customer Relations-Wage Earner	(785) 296- 8989	Secretary of Revenue & Secretariat	(785) 368- 8392
Driver Control	(785) 296- 6851	Taxation, Director's Office	(785) 296- 8974
Driver License: Kansas City Regional	(913) 287- 9323	Taxpayer Assistance	(785) 291- 3614
Driver License: Topeka, Docking	(785) 296- 0691	Titles and Registration	(785) 296- 3852
Driver License: Topeka, Burlingame	(785) 266- 7382	Wichita Audit Office	(316) 337- 6162
		Wichita Collections Office	(316) 337- 6162

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2008

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel Per Gallon
Colorado	\$0.08	\$0.32	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$1.36	\$0.207
Kansas	\$0.18	\$0.30	\$0.79	\$0.24
Missouri	\$0.06	\$0.30	\$0.17	\$0.1755
Nebraska	\$0.31	\$0.95	\$0.64	\$0.239
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

Source: Federation of Tax Administrators, www.taxadmin.org/fta/rate

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2003*</u>	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	2006-07 <u>% change</u>	Descending	
							<u>Rank</u> <u>2006</u>	<u>Rank</u> <u>2007</u>
Colorado	\$33,989	\$35,523	\$37,600	\$39,491	\$41,042	3.9%	1	1
Iowa	\$28,583	\$30,698	\$31,535	\$33,038	\$35,023	6.0%	4	4
Kansas	\$29,802	\$30,995	\$32,709	\$34,799	\$36,768	5.7%	2	2
Missouri	\$29,115	\$30,272	\$31,426	\$32,789	\$34,389	4.9%	5	5
Nebraska	\$30,778	\$31,781	\$32,882	\$34,440	\$36,471	5.9%	3	3
Oklahoma	\$26,457	\$28,444	\$30,107	\$32,391	\$34,153	5.4%	6	6
United States	\$31,504	\$33,123	\$34,757	\$36,714	\$38,611	5.2%		

Per Capita Disposable Personal Income

	<u>2003*</u>	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	2006-07 <u>% change</u>	Descending	
							<u>Rank</u> <u>2006</u>	<u>Rank</u> <u>2007</u>
Colorado	\$30,269	\$31,716	\$33,211	\$34,627	\$35,760	3.3%	1	1
Iowa	\$25,919	\$27,950	\$28,468	\$29,658	\$31,378	5.8%	5	4
Kansas	\$26,855	\$28,012	\$29,281	\$30,900	\$32,495	5.2%	2	3
Missouri	\$26,188	\$27,350	\$28,131	\$29,174	\$30,485	4.5%	3	6
Nebraska	\$27,902	\$28,809	\$29,551	\$30,750	\$32,507	5.7%	4	2
Oklahoma	\$23,980	\$25,877	\$27,071	\$28,995	\$30,497	5.2%	6	5
United States	\$28,061	\$29,558	\$30,675	\$32,185	\$33,697	4.9%		

Disposable Personal Income as Percent of Personal Income

	<u>2003*</u>	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>
Colorado	89.1%	89.3%	88.3%	87.7%	87.1%
Iowa	90.7%	91.0%	90.3%	89.8%	89.6%
Kansas	90.1%	90.4%	89.5%	88.8%	88.4%
Missouri	89.9%	90.3%	89.5%	89.0%	88.6%
Nebraska	90.7%	90.6%	89.9%	89.3%	89.1%
Oklahoma	90.6%	91.0%	89.9%	89.5%	89.3%
United States	89.1%	89.2%	88.3%	87.7%	87.3%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," August 2008, <http://www.bea.gov/bea/regional/spi/drill.cfm>

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions January 2008

	Tax Rates <u>Range</u>	Number of <u>Brackets</u>	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			<u>Up To</u>	<u>Over</u>	<u>Single</u>	<u>Married Joint</u>	<u>Dependents</u>	<u>Single</u>	<u>Married Joint</u>
Colorado	4.63%	1	-----Flat Rate-----		-----None-----			-	-
Iowa	0.36%-8.98%	9	\$1,379	\$62,055	\$40	\$80	\$40	\$1,750	\$4,310
Kansas	3.5%-6.45%	3	\$15,000	\$30,000	\$2,250	\$4,500	\$2,250	\$3,000	\$6,000
Missouri	1.5%-6.0%	10	\$1,000	\$9,000	\$2,100	\$4,200	\$1,200	\$5,150	\$10,300
Nebraska	2.56%-6.84%	4	\$2,400	\$27,001	\$113	\$226	\$113	\$5,350	\$10,700
Oklahoma	0.5%-5.5%	7	\$1,000	\$8,701	\$1,000	\$2,000	\$1,000	\$2,000	\$3,000

State Notes:

Iowa has a statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. **Nebraska** indexes the personal exemption amounts only.

Iowa and Nebraska personal exemption amounts are considered tax credits.

Kansas-for joint returns, the taxes are twice the tax imposed on half the income.

Nebraska - tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000

Oklahoma - the rate range reported is for single persons. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000

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

Source: FTA, www.taxadmin.org/fta/rate/ind_inc.html

State Individual Income Tax Rates, <http://www.taxfoundation.org/taxdata/show/228.htm>

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, 2007.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA and MTC definitions for 3-factor; all income apportionable business income under 2-factor.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Abides by MTC regulations	All income is presumed to be business income.	NA
Tax Base nonbusiness income	MTC definitions for 3-factor; all income is apportionable business income under 2-factor; apply both a transactional and a functional test.	Income not earned as part of a unitary business.	Any income other than business income, apply transactional test only.	Abides by MTC regulations	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	4% ≤\$50,000 3.35% > \$50,000	6.25%	\$0-50,000: 5.58% \$50,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2008 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, 2007.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	5%	5.3%	4.225%	5.0%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<u>Monthly:</u> Tax Liability>=\$300/mo <u>Quarterly:</u> Tax Liability<\$300/mo <u>Annually:</u> Tax Liability<\$15/mo	<u>Monthly:</u> Tax due>\$500/mo <u>Quarterly:</u> Tax due=\$120 and \$6,000/yr <u>Annually:</u> Tax Liability<\$120/yr	<u>Monthly:</u> Tax Liability>\$3,200/yr <u>Quarterly:</u> Tax Liability<\$3,200/yr <u>Annually:</u> Tax Liability<\$80/yr	<u>Monthly:</u> Tax Liability>=\$5,917 sales/mo <u>Quarterly:</u> Tax Liability<=\$11,811 sales/qtr <u>Annually:</u> Tax Liability<=\$1,065 in sales/qtr	<u>Monthly:</u> Tax Liability>\$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> <\$900 sales/yr	<u>Monthly:</u> Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year <u>Semi-monthly:</u> >\$25,000 in sales tax liability <u>Twice a year:</u> \$50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	see www.revenue.state.co.us/pdf/drp1002.pdf	1% - 2% (sls only)	0.1% - 3.0%	0.5% - 6%	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, school districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available

Source: 2008 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Bingo Tax						79-4704
Bingo faces	\$0.002					
Retail price - Instant	1.00%					
Car Line Tax/gross earnings						79-907
		2.5%				
Cigarette Tax						79-3310
Package of 20	\$0.79		Package of 25	\$0.99		
Corporation Tax						79-32,110
total taxable income @	4.00%		plus	3.35%	surtax on taxable income over \$50,000	7.350% (TY07)
total taxable income @	4.00%		plus	3.10%	surtax on taxable income over \$50,000	7.100% (TY08)
Corporate Franchise Tax						79-5401
	TY06 0.125% of total net worth (for entities with \$100,000 or more of net worth in the state).					
	TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more					
Drycleaning						
Environmental Surcharge/gross receipts		2.5%				65-34,141
Solvent Fee (chlorinated)/gallon		\$5.50				65-34,150
Solvent Fee (non-chlorinated)/gallon		\$0.55				65-34-151
Drug Stamp Tax						79-5202
<u>Marijuana:</u>			<u>Controlled Substance:</u>			
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						65-34,117
	\$0.01		each of two funds has maximum and minimum limits			
Estate Tax						
TY 06 Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax"						79-15,102
TY 07 and TY 08		TY07		TY08		79-15,126
Not over \$1,000,000		Zero		Zero		
Over \$1,000,000 but not over \$2,000,000		3% of excess over \$1,000,000		1% of excess over \$1,000,000		
Over \$2,000,000 but not over \$5,000,000		\$30,000 + 6% of excess over \$2,000,000		\$10,000 + 2% of excess over \$2,000,000		
Over \$5,000,000 but not over \$10,000,000		\$210,000 + 8% of excess over \$5,000,000		\$70,000 + 5% of excess over \$5,000,000		
Over \$10,000,000		\$610,000 + 10% of excess over \$10,000,000		\$320,000 + 7% of excess over \$10,000,000		
Individual Income Tax						79-32,110
Tax Rates, Resident, married, joint						
taxable income not over	\$30,000	@	3.50%			
taxable income not over	\$60,000	@	\$1,050 plus	6.25%	over \$30,000	
taxable income over	\$60,000	@	\$2,925 plus	6.45%	over \$60,000	
Tax Rates, Resident, others						
taxable income not over	\$15,000	@	3.50%			
taxable income not over	\$30,000	@	\$525 plus	6.25%	of excess over \$15,000	
taxable income over	\$30,000	@	\$1,462.50 plus	6.45%	of excess over \$30,000	
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)						79-41a02
	10.00%		Gross receipts			
Liquor Enforcement (Liquor Stores)						79-4101
	8.00%		Gross receipts			
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/120 CF = gallon		\$0.23				KAR. 92-14-9
Trip Permits/each		\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)				79-34,118
Oil Inspection Fee/barrel (50 gallons)						55-426
		\$0.015/barrel				
Privilege Tax						
Banks	total net income @	2.25%	plus	2.125%	surtax on taxable income over \$25,000	4.375%
Trusts and S&Ls	total net income @	2.25%	plus	2.25%	surtax on taxable income over \$25,000	4.50%
Property Tax (State levy) Assessed Valuation						76-6b01
State School District Finance Levy			1.5 mills			
			20 mills			76-6b02
Sales and Use Tax						
State Retailers Sales Tax		5.3%				79-3603
State Compensating Use Taxes		5.3%				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						70a-102
		\$0.15/ton				
Tire Tax/per tire (New Tires)						65-3424
		\$0.25				
Tobacco Tax (wholesale price)						79-3371
		10.00%				
Vehicle Rental Excise Tax/gross receipts						79-5117
		3.5%	for rentals not exceeding 28 days			
Water Protection Fee/1,000 gallons						82a-954
		\$0.032				
	(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)					
Clean Drinking Water Fee/1,000 gallons						82a-2101
		\$0.030				

FY 2008 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
Cigarette & Tobacco Taxes		State General Fund				79-3387
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
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 Environmental Surcharge		Drycleaning Facility Release Trust Fund				65-34,141
Drycleaning Solvent Fees		Drycleaning Facility Release Trust Fund				
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Estate Tax		State General Fund				79-15,100
Individual Income		State General Fund				79-32,105
					then and 2% (of withholding) to IMPACT Fund.	74-50,107
Liquor Gallonage Tax (d)	10% of alcohol & spirits to balance	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
		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				79-4227
	7%	County Mineral Production 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 \$250,000 (beg FY 09:\$100,000) in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
Motor Fuel Taxes	\$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	33.63%	Special City/County Highway Fund				79-34,142
			after	\$625 thou/qrt County Equalization & Adjustment Fund	15th of Jan, April, July, Oct	79-3425c
	66.37%	State Highway Fund				79-34,142
	\$875 thousand/qrtr	Kansas Qualified Biodiesel Fuel Producer Incentive Fund			1st of Oct, Jan, April, July	79-34,156
		from State Economic Development Initiatives Fund				
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
			then	100% treasurer of county where collected	30th of June, Nov	79-5117
Privilege Tax		State General Fund				79-1112
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
Property Tax - Motor Carrier		State General Fund				79-6a04, 6a10
			then	100% Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Property Tax - Motor Vehicle		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
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 2008 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		87.7%	State General Fund		79-3620, 3710
		12.3%	State Highway Fund		
Tires Excise Tax (New Tires)	Waste Tire Management Fund				65-3424
Transient Guest	98% County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2% State General Fund				12-1694
					12-1694
Water Protection Fee	State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3% State Water Plan Fund				
	4.7% State Highway Fund				82a-2101
Vehicle Title and Registration Fees (b)	County Treasurers				8-145, 8-145d
	then remainder to State Highway Fund & \$3.50 per title to Kansas Highway Patrol Mtr Veh Fund				8-145
Vehicle Dealers	50% Dealers and Mfgr Fee Fund				8-2425
Full Privilege Plates	50% County Treasurer Veh Lic Fee Fund				
Veh Dealers Regular Plates	State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C & 20% classes A, B, M & 20% CDL State Safety Fund				8-267
	20% class M Motorcycle Safety Fund				
	\$2 each CDL Truck Driver Training Fund				
	balance State Highway Fund				
DUI Reinstatement Fee	50% Alcohol Intoxication Program	20%	Forensic Lab/Mat Fee Fund		8-241
	20% Juvenile Detention Facility	10%	Driving Under the Influence Equip Fund		
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund				8-2110
	37.5% Alcohol Intoxication Program				
	12.5% Juvenile Detention Facility				

Notes:

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

(b) County retains: 75¢ for each registration; \$2 for each title; \$5.00 registration service fee; and up to \$15,000/year for extra compensation.

\$5 fee for registration of antique vehicles is retained (K.S.A. 8-167(b)). \$3.00 of each title application goes to the VIPS/CAMA Technology Hardware Fund.

Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional \$3.00 fee. All of this fee is deposited into the Repossessed Certificates of Title Fee Fund.

(c) 20% of CDL Classes A, B and C (after a \$2 credit to Truck Driver Training Fund) goes to the State Safety Fund.

(d) the 10% is from alcohol and spirits collections only.

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

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

County	Individual Income		Sales Tax FY 08	Sales Tax (Per cap) FY 08	Vehicle Property TY 07	Vehicle Property (Per cap) TY 07	Real/Personal Property TY 07	Real/Personal Property (Per cap) TY 07
	Individual Income Tax Liability	Tax Liability (Per cap)						
	TY 06	TY 06						
Allen	\$6,578,613	\$481	\$7,743,178	\$577	\$1,587,241	\$118	\$11,995,841	\$894
Anderson	\$3,926,192	\$488	\$3,060,270	\$387	\$923,225	\$117	\$10,048,084	\$1,271
Atchison	\$8,542,682	\$510	\$7,814,062	\$472	\$1,696,219	\$102	\$15,732,293	\$949
Barber	\$3,185,625	\$640	\$4,330,424	\$905	\$654,249	\$137	\$11,374,088	\$2,377
Barton	\$18,038,133	\$656	\$23,587,867	\$849	\$3,953,024	\$142	\$32,756,308	\$1,180
Bourbon	\$6,825,301	\$457	\$6,982,498	\$472	\$1,610,722	\$109	\$13,409,307	\$906
Brown	\$4,767,662	\$466	\$5,158,795	\$512	\$1,016,627	\$101	\$10,483,389	\$1,041
Butler	\$61,144,328	\$968	\$31,291,171	\$496	\$8,650,035	\$137	\$79,382,164	\$1,259
Chase	\$1,394,349	\$454	\$847,281	\$294	\$322,355	\$112	\$5,246,214	\$1,820
Chautauqua	\$1,420,983	\$359	\$1,040,478	\$273	\$492,004	\$129	\$3,966,335	\$1,042
Cherokee	\$5,581,697	\$260	\$5,802,924	\$272	\$1,674,107	\$78	\$15,146,186	\$710
Cheyenne	\$1,472,702	\$506	\$1,242,645	\$444	\$293,696	\$105	\$3,866,957	\$1,381
Clark	\$1,385,114	\$628	\$816,918	\$390	\$409,332	\$195	\$7,512,108	\$3,587
Clay	\$4,163,933	\$483	\$4,107,835	\$473	\$1,086,348	\$125	\$9,547,982	\$1,099
Cloud	\$4,215,111	\$439	\$6,348,797	\$677	\$1,290,044	\$138	\$11,125,320	\$1,186
Coffey	\$5,674,828	\$652	\$3,831,571	\$453	\$585,649	\$69	\$32,648,933	\$3,862
Comanche	\$1,024,472	\$544	\$1,129,225	\$598	\$256,016	\$136	\$6,531,046	\$3,459
Cowley	\$20,640,074	\$591	\$17,477,938	\$510	\$4,249,438	\$124	\$32,896,761	\$960
Crawford	\$21,060,945	\$553	\$21,156,498	\$544	\$3,618,650	\$93	\$29,923,421	\$770
Decatur	\$1,478,492	\$474	\$1,146,017	\$388	\$401,323	\$136	\$4,824,879	\$1,633
Dickinson	\$11,193,196	\$579	\$9,664,686	\$510	\$2,035,278	\$107	\$17,672,172	\$932
Doniphan	\$2,629,275	\$334	\$1,999,809	\$258	\$712,032	\$92	\$7,373,477	\$951
Douglas	\$79,663,701	\$711	\$69,049,850	\$608	\$9,031,633	\$80	\$129,212,402	\$1,139
Edwards	\$1,709,283	\$545	\$1,042,374	\$336	\$426,329	\$137	\$6,070,798	\$1,955
Elk	\$1,221,230	\$397	\$925,863	\$305	\$414,963	\$137	\$3,663,501	\$1,205
Ellis	\$20,742,196	\$770	\$30,097,092	\$1,096	\$2,788,939	\$102	\$34,469,298	\$1,255
Ellsworth	\$3,325,781	\$525	\$2,574,538	\$408	\$822,601	\$130	\$8,878,214	\$1,407
Finney	\$20,574,179	\$526	\$31,047,041	\$811	\$3,232,349	\$84	\$50,450,832	\$1,317
Ford	\$16,308,605	\$483	\$22,743,815	\$682	\$4,065,406	\$122	\$36,666,694	\$1,100
Franklin	\$15,172,460	\$572	\$13,438,092	\$507	\$3,166,829	\$120	\$27,908,205	\$1,054
Geary	\$10,261,157	\$424	\$19,736,201	\$785	\$2,549,111	\$101	\$25,153,504	\$1,000
Gove	\$1,651,416	\$607	\$1,909,501	\$724	\$358,336	\$136	\$5,257,532	\$1,994
Graham	\$1,636,856	\$611	\$2,000,074	\$767	\$360,234	\$138	\$7,331,880	\$2,812
Grant	\$5,283,540	\$700	\$5,866,840	\$783	\$639,456	\$85	\$27,921,012	\$3,724
Gray	\$3,986,440	\$681	\$2,196,541	\$389	\$866,524	\$154	\$8,638,740	\$1,531
Greeley	\$747,114	\$561	\$580,578	\$448	\$238,700	\$184	\$4,821,748	\$3,718
Greenwood	\$3,657,704	\$518	\$2,429,591	\$347	\$898,140	\$128	\$8,431,338	\$1,206
Hamilton	\$1,468,410	\$566	\$1,223,525	\$465	\$341,704	\$130	\$8,711,748	\$3,310
Harper	\$3,948,225	\$663	\$3,377,938	\$581	\$916,079	\$157	\$10,491,253	\$1,803
Harvey	\$24,328,215	\$723	\$18,676,422	\$558	\$3,578,729	\$107	\$28,086,134	\$839
Haskell	\$2,935,337	\$704	\$2,667,120	\$661	\$332,387	\$82	\$17,849,973	\$4,427
Hodgeman	\$907,923	\$438	\$679,217	\$345	\$321,331	\$163	\$5,781,422	\$2,933
Jackson	\$7,108,781	\$527	\$4,961,628	\$370	\$1,433,863	\$107	\$11,290,442	\$841
Jefferson	\$12,643,175	\$671	\$4,278,186	\$232	\$2,231,512	\$121	\$18,673,686	\$1,011
Jewell	\$1,306,176	\$393	\$964,360	\$302	\$464,688	\$145	\$5,647,357	\$1,766
Johnson	\$697,044,613	\$1,349	\$502,243,695	\$954	\$72,974,866	\$139	\$902,937,253	\$1,716
Kearny	\$3,013,573	\$674	\$1,288,078	\$311	\$322,030	\$78	\$21,935,550	\$5,288
Kingman	\$5,401,950	\$677	\$3,421,044	\$437	\$996,542	\$127	\$13,831,215	\$1,767
Kiowa	\$1,637,961	\$552	\$1,904,148	\$645	\$357,349	\$121	\$8,660,082	\$2,933
Labette	\$10,060,258	\$453	\$10,589,784	\$482	\$2,777,588	\$126	\$19,857,899	\$904
Lane	\$1,147,009	\$638	\$882,314	\$505	\$309,046	\$177	\$5,639,908	\$3,230
Leavenworth	\$38,038,641	\$517	\$26,350,306	\$358	\$7,492,476	\$102	\$63,581,193	\$864
Lincoln	\$1,398,976	\$412	\$986,272	\$300	\$421,005	\$128	\$5,614,510	\$1,709
Linn	\$4,657,505	\$468	\$2,738,730	\$280	\$928,814	\$95	\$17,291,697	\$1,770
Logan	\$1,831,619	\$685	\$1,645,368	\$626	\$356,086	\$135	\$5,419,438	\$2,062
Lyon	\$18,043,891	\$510	\$21,166,153	\$588	\$3,591,142	\$100	\$31,615,245	\$879
Marion	\$6,612,994	\$518	\$3,942,794	\$322	\$1,358,907	\$111	\$13,966,032	\$1,141
Marshall	\$6,562,248	\$634	\$6,203,051	\$609	\$1,351,422	\$133	\$11,913,830	\$1,170
McPherson	\$25,203,868	\$858	\$18,909,157	\$648	\$3,304,593	\$113	\$36,290,404	\$1,243
Meade	\$2,559,385	\$561	\$1,825,938	\$415	\$487,276	\$110.7	\$11,516,387	\$2,616

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

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

County	Individual Income		Sales Tax FY 08	Sales Tax (Per cap) FY 08	Vehicle Property TY 07	Vehicle Property (Per cap) TY 07	Real/Personal Property TY 07	Real/Personal Property (Per cap) TY 07
	Individual Income Tax Liability	Tax Liability (Per cap)						
	TY 06	TY 06						
Miami	\$21,986,308	\$712	\$14,161,146	\$456	\$3,906,908	\$125.7	\$40,903,034	\$1,316
Mitchell	\$4,063,668	\$645	\$4,062,322	\$644	\$991,130	\$157.1	\$8,553,510	\$1,356
Montgomery	\$18,788,062	\$542	\$22,159,537	\$642	\$4,210,600	\$122.0	\$43,495,419	\$1,260
Morris	\$3,110,696	\$515	\$2,469,028	\$414	\$612,460	\$102.6	\$7,006,019	\$1,174
Morton	\$2,167,741	\$691	\$1,746,228	\$575	\$311,134	\$102.4	\$16,647,308	\$5,480
Nemaha	\$5,856,672	\$565	\$4,715,315	\$462	\$1,196,389	\$117.3	\$9,604,196	\$941
Neosho	\$8,556,553	\$525	\$11,415,853	\$703	\$2,341,761	\$144.3	\$16,807,389	\$1,036
Ness	\$2,166,411	\$735	\$2,987,492	\$999	\$471,845	\$157.8	\$7,976,906	\$2,667
Norton	\$2,823,894	\$506	\$2,559,028	\$472	\$596,459	\$110.0	\$5,474,277	\$1,010
Osage	\$9,226,758	\$544	\$4,302,828	\$261	\$1,776,683	\$107.9	\$15,049,147	\$914
Osborne	\$1,937,643	\$487	\$1,855,939	\$479	\$578,100	\$149.3	\$5,535,246	\$1,430
Ottawa	\$3,734,281	\$605	\$1,551,804	\$258	\$743,837	\$124	\$8,594,521	\$1,431
Pawnee	\$3,431,815	\$527	\$2,951,405	\$460	\$916,121	\$143	\$8,780,143	\$1,369
Phillips	\$3,064,540	\$563	\$2,733,978	\$510	\$767,043	\$143	\$7,375,856	\$1,377
Pottawatomie	\$13,411,908	\$698	\$20,846,613	\$1,075	\$1,509,904	\$78	\$32,848,621	\$1,694
Pratt	\$6,776,882	\$718	\$8,890,688	\$943	\$1,633,429	\$173	\$22,730,360	\$2,411
Rawlins	\$1,398,608	\$529	\$977,624	\$382	\$389,532	\$152	\$4,177,427	\$1,633
Reno	\$40,197,393	\$631	\$44,603,248	\$706	\$7,821,974	\$124	\$70,345,921	\$1,114
Republic	\$2,422,964	\$481	\$2,019,790	\$412	\$740,346	\$151	\$7,185,586	\$1,466
Rice	\$5,266,588	\$512	\$4,315,930	\$428	\$1,228,541	\$122	\$13,948,039	\$1,384
Riley	\$34,966,493	\$559	\$38,009,506	\$550	\$4,328,901	\$63	\$49,577,953	\$718
Rooks	\$3,456,299	\$653	\$3,343,595	\$648	\$675,702	\$131	\$10,531,267	\$2,041
Rush	\$1,972,491	\$595	\$971,102	\$302	\$475,369	\$148	\$5,702,109	\$1,776
Russell	\$4,188,634	\$621	\$4,458,782	\$662	\$1,292,749	\$192	\$13,795,846	\$2,048
Saline	\$39,889,342	\$736	\$49,425,814	\$906	\$5,413,480	\$99	\$55,262,378	\$1,012
Scott	\$3,466,480	\$747	\$2,995,402	\$656	\$733,691	\$161	\$9,681,370	\$2,119
Sedgwick	\$469,539,777	\$997	\$390,283,066	\$820	\$49,768,128	\$105	\$479,771,822	\$1,008
Seward	\$11,559,060	\$494	\$19,886,302	\$861	\$2,153,615	\$93	\$33,118,273	\$1,433
Shawnee	\$143,517,076	\$831	\$134,465,088	\$775	\$20,662,451	\$119	\$205,067,958	\$1,182
Sheridan	\$1,929,396	\$742	\$1,424,838	\$572	\$409,235	\$164	\$4,250,132	\$1,705
Sherman	\$2,885,336	\$482	\$5,054,079	\$848	\$753,396	\$126	\$8,137,696	\$1,366
Smith	\$2,079,846	\$517	\$1,717,037	\$435	\$647,639	\$164	\$6,090,564	\$1,542
Stafford	\$2,398,045	\$541	\$1,910,759	\$436	\$609,299	\$139	\$9,501,611	\$2,166
Stanton	\$1,741,208	\$780	\$1,012,443	\$468	\$262,678	\$121	\$11,101,352	\$5,135
Stevens	\$3,682,235	\$696	\$3,620,084	\$715	\$406,073	\$80	\$27,683,958	\$5,470
Sumner	\$14,783,469	\$605	\$8,509,107	\$356	\$3,346,218	\$140	\$26,115,342	\$1,093
Thomas	\$4,670,847	\$625	\$7,905,529	\$1,081	\$1,109,507	\$152	\$11,284,494	\$1,543
Trego	\$1,538,560	\$514	\$1,922,881	\$657	\$461,122	\$158	\$6,247,570	\$2,134
Wabaunsee	\$4,976,608	\$722	\$1,413,033	\$206	\$830,023	\$121	\$8,943,492	\$1,302
Wallace	\$909,357	\$584	\$814,923	\$560	\$213,478	\$147	\$3,592,489	\$2,467
Washington	\$3,342,393	\$562	\$1,894,535	\$324	\$798,440	\$137	\$8,928,914	\$1,529
Wichita	\$2,020,336	\$883	\$1,015,510	\$462	\$386,947	\$176	\$4,812,143	\$2,187
Wilson	\$5,603,219	\$567	\$4,343,496	\$443	\$1,064,597	\$109	\$9,864,403	\$1,006
Woodson	\$1,416,572	\$404	\$1,046,471	\$315	\$460,050	\$139	\$4,207,695	\$1,268
Wyandotte	<u>\$59,721,263</u>	\$384	<u>\$100,454,763</u>	\$652	<u>\$17,351,726</u>	\$113	<u>\$198,784,245</u>	\$1,291
Total	\$2,279,014,716	\$825	\$1,962,368,043	\$707	\$321,385,308	\$116	\$3,600,035,621	\$1,302

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

Selected 2008 Enacted Kansas Legislation

Corporation Income Tax

House Bill 2434 provides for greater apportionment of business income, effective in tax year 2008, by authorizing the state to use the functional test (in addition to the current transactional test) as a method for identifying such income. A second provision clarifies the definition of gross receipts to prevent companies from utilizing “income churning.” Finally, the top corporation income tax rate, which is effective for taxable incomes above \$50,000, is reduced from 7.35 percent to 7.10 percent, effective for tax year 2008; to 7.05 percent for tax years 2009 and 2010; and to 7.00 percent for tax year 2011 and thereafter.

E-Filing

House Bill 2434 reduces from \$100,000 to \$45,000 the minimum annual level of sales and withholding tax remittances beyond which electronic filing may be mandated. A second stipulation requires paid individual income tax preparers submitting 50 or more returns per year to file at least 90 percent of such returns electronically.

Homestead

House Bill 2434 excludes from the definition of “income” for homestead property tax refunds those Social Security payments received by individuals who have been receiving Social Security disability payments prior to attaining the age of retirement. The bill also enacts the Selective Assistance for Effective Senior Relief (“SAFE Senior) Act, which provides a refundable income tax credit beginning in tax year 2008 that will be available to certain senior citizens to help reimburse a portion of property taxes paid on their homesteads. The SAFE Senior Credit is supplemental to the Homestead Property Tax Refund Act, and taxpayers may not claim the credit for a given tax year if they have also claimed a Homestead refund.

Income Tax

House Bill 2006 amends the economic revitalization and reinvestment act. The bill defines an eligible aviation business and an eligible aviation project. Revenue realized from withholding paid by the eligible aviation business on Kansas wages from employees hired for the eligible aviation project in the amount necessary to pay the principal and interest on such obligation shall be credited to the special economic revitalization fund. The eligible business would not be allowed to participate in the IMPACT act or program with respect to the eligible aviation project. The Secretary of Commerce may include provisions in the agreement to limit or reduce the amount of eligible income tax credits, including job expansion and investment tax credits, research and development tax credits, and business machinery and equipment tax credits. The bill imposes a sunset of July 1, 2013, after which time no new eligible project or eligible aviation projects could be approved for income tax withholding bonds. The bill makes the hiring and use of employees from whom the income tax withholding was collected subject to post audit under the Legislative Post Audit Act.

House Bill 2434 disallows a Kansas individual income tax deduction relative to certain property tax and assessments paid in other states by residents of those states when such states have similarly prevented Kansas residents from claiming property taxes and assessments paid in Kansas as income tax deductions. The bill also provides income, premiums or privilege tax credits for certain qualified capital investments

Selected 2008 Enacted Kansas Legislation

made in businesses located in and around nine cities damaged during two specific federal disaster declarations in 2007.

Liquor Tax

House Bill 2908 allows a farm winery to sell wine, manufactured by the winery, to holders of temporary permits who sell and serve alcoholic liquor. The bill eliminates the requirement that not less than 50 percent of agricultural products used in the manufacturing of domestic microbrewery beer be grown in Kansas. The bill allows issuance of a license to sell retail alcoholic liquor in the original package on premises located in an unincorporated area of a county.

Property Tax

House Bill 2434 clarifies that the property tax exemption for farm machinery and equipment includes certain beds, bodies, and boxes attached to motor vehicles actually and regularly used for farming or ranching operations. In addition, it clarifies that beds, bodies, and boxes attached to motor vehicles (except those attached by manufacturers) are to be classified for property taxation purposes as commercial and industrial machinery and equipment. The bill also prevents counties from changing classification of certain property from commercial and industrial machinery and equipment to commercial real property for purposes of receiving certain increased state aid payments. Additional provisions enact assessed valuation penalties for the late filing of certain property tax returns public utilities are required to file with the Director of Property Valuation, and for any property of public utilities which has escaped taxation. The bill also adds a section to exempt certain real and personal property that is used for housing low-income single-parent families.

Sales Tax

House Bill 2434 extends a sales tax exemption by one year relative to certain purchases incurred in the restoration or reconstruction of business facilities located in Kiowa County that were damaged by severe weather in 2007. The bill provides for several new sales tax exemptions.

Senate Resolution 1836 directs the Secretary of Revenue to seek a declaratory judgment in court as to whether the Tax Reform and Relief Act of 1999 and K.S.A. 79-5040 suspended certain procedural requirements relating to the property tax levy limits of local taxing subdivisions.

Motor Vehicle Legislation

House Bill 2542 finances the integration and modernization of the Vehicle Information Processing System (VIPS), the Kansas Drivers' License System (KDLS), and the Kansas Vehicle Inventory System (KVIS) of the Division of Vehicles in the Department of Revenue.

House Bill 2622 prohibits a Kansas registered vehicle from affixing any registration plate of any year on the front of the vehicle. Current law exceptions to the restriction will continue.

House Bill 2665 allows the Division of Vehicles, Kansas Department of Revenue, to destroy any surrendered Kansas driver's license or permit unless any other statute requires the Division to retain the license or permit.

Selected 2008 Enacted Kansas Legislation

House Bill 2691 authorizes the issuance of a Gold Star Mother license plate to an owner or lessee of (a) one or more passenger vehicles; (b) trucks or a gross weight of 20,000 pounds or less; or (c) motorcycles. For these applicants the bill requires submission of satisfactory proof to the Director of Motor Vehicles that the applicant is the mother of the person who died in good standing on active duty in the military service.

House Bill 2704 provides that on and after January 1, 2009, any owner or lessee of one or more passenger vehicles, trucks of a gross weight of 20,000 pounds or less, or motorcycles or travel trailers, may apply for and be issued one In God We Trust distinctive license plate for such vehicles.

Senate Bill 23 increases the photo fees for a driver's license by the Department of Revenue from \$4 to not more than \$8. In addition, the bill requires a payment of a photo fee for the cost of a photograph to be placed on an id card. The effective date of the bill will be January 1, 2009.

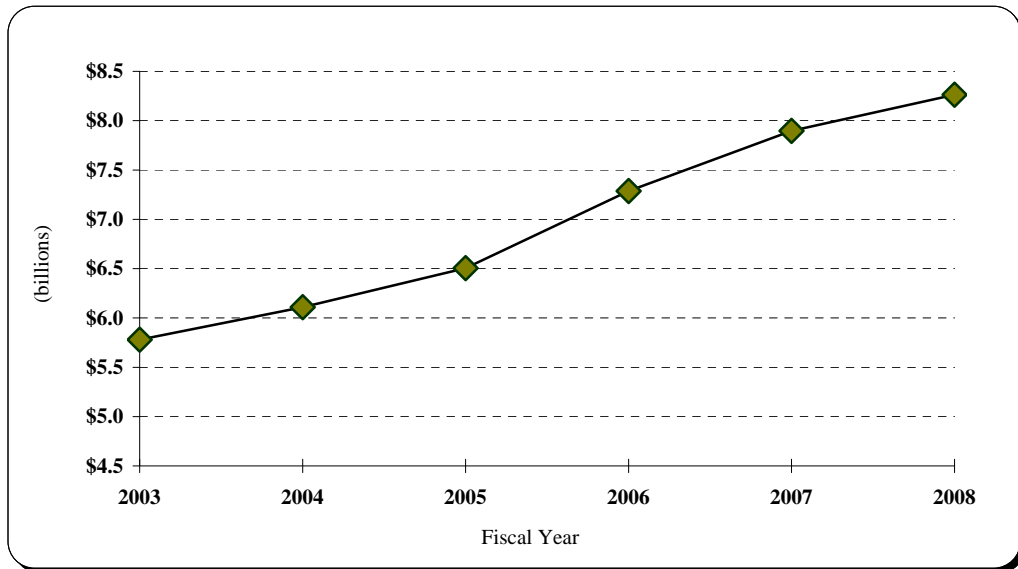
Senate Bill 521 amends existing law governing payments to county treasurers for vehicle titling and registration. The bill changes the current process whereby the county treasurer bills lienholders the \$1.50 service fee for all title applications where the vehicle is subject to a lien to a transaction where the county treasurer collects the fee directly from the applicant. It also inserts language relating to payment by credit card into the statute dictating procedures for county treasurers to follow in the event a "payment instrument" is returned due to insufficient funds.

Senate Bill 522 amends state law to allow certain commercial fleet vehicles weighing more than 26,000 pounds that are not driven out of the state to participate in the fleet registration process. In addition, the bill provides that the unused registration fee could be transferred to another fleet motor vehicle that is registered at the same or greater weight.

Senate Concurrent Resolution 1616 calls for the creation of a task force to study the design and implementation of an electronic motor vehicle financial security verification system for real time verification of compliance with the financial security requirements of the Kansas Automobile Injury Reparations Act.

Total Department of Revenue Collections before Refunds

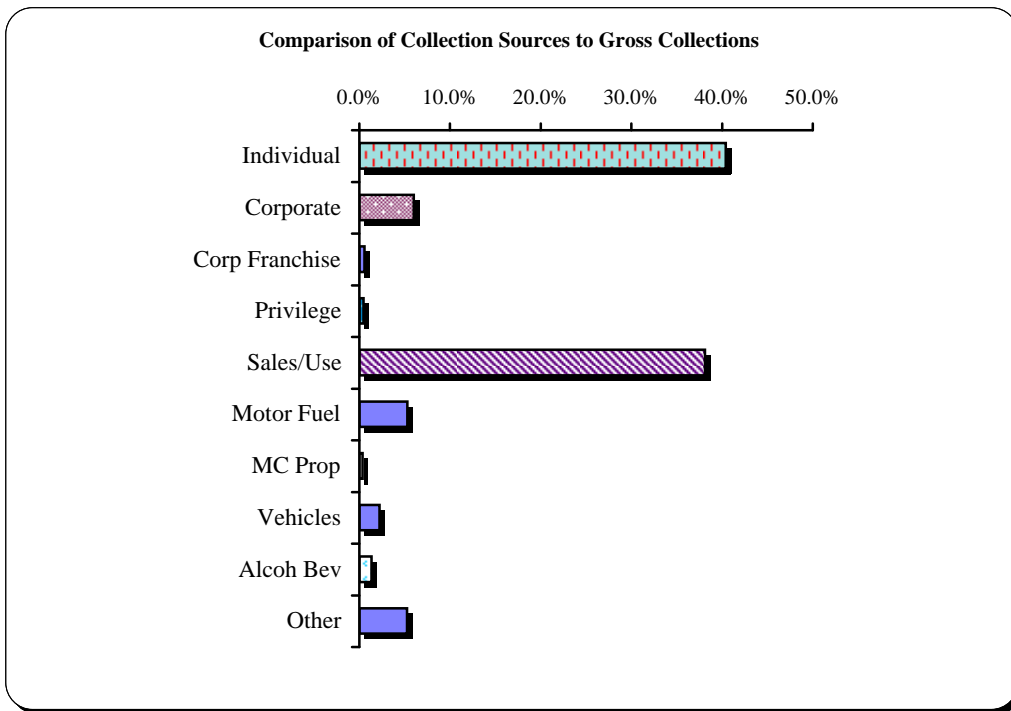
Total Department of Revenue Collections (before refunds) increased by 4.6% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2003	\$5,779,179,466	3.6%
2004	\$6,109,082,577	5.7%
2005	\$6,504,703,310	6.5%
2006	\$7,286,635,054	12.0%
2007	\$7,896,677,546	8.4%
2008	\$8,262,533,273	4.6%

Gross Total Collections and by Source

Collections by Department of Revenue

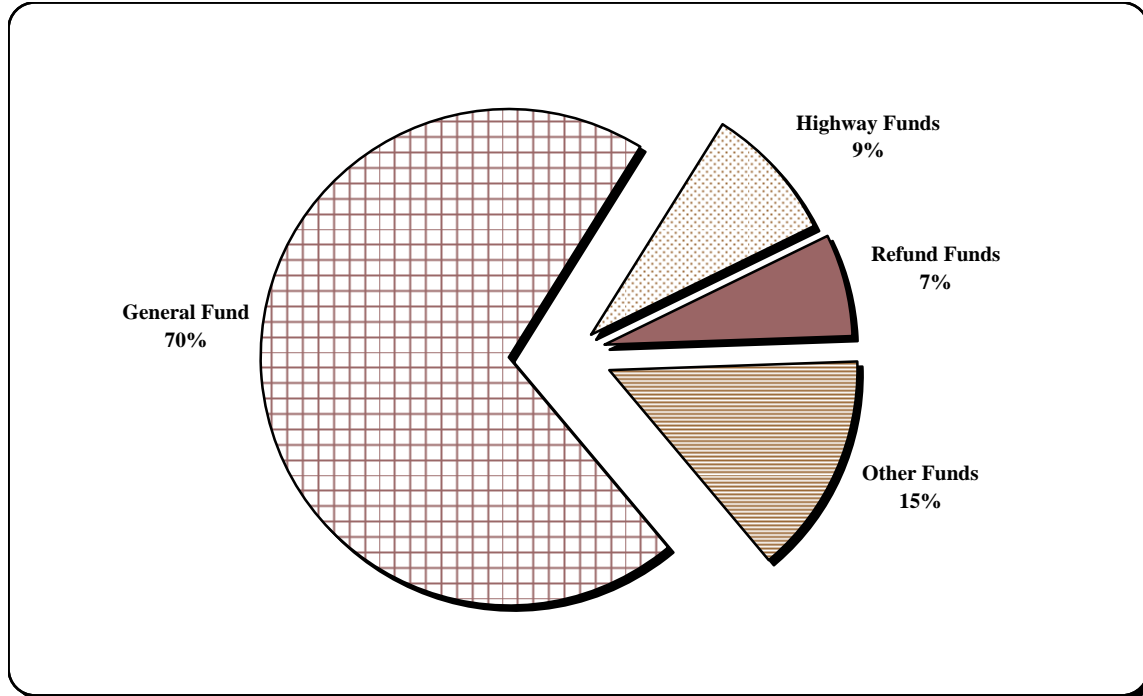


<u>Source</u>	<u>Fiscal Year 2007</u>	<u>Fiscal Year 2008</u>	<u>Percent Change</u>	<u>Percent of FY2008 Total</u>
Individual Income Taxes	\$3,086,798,890	\$3,338,776,030	8.2%	40.4%
Corporate Income Taxes	\$496,301,433	\$494,850,696	-0.3%	6.0%
Corporate Franchise Tax*	\$46,897,247	\$45,445,234	-3.1%	0.6%
Privilege Taxes	\$32,590,262	\$36,832,690	13.0%	0.4%
State and Local Sales and Use Taxes	\$3,061,767,992	\$3,148,719,105	2.8%	38.1%
Motor Fuel Taxes	\$439,898,005	\$437,737,717	-0.5%	5.3%
Property Taxes: Motor Carrier	\$26,152,609	\$29,755,694	13.8%	0.4%
Division of Vehicles	\$185,844,369	\$185,033,652	-0.4%	2.2%
Alcoholic Beverage Control	\$105,380,319	\$110,088,568	4.5%	1.3%
Other Taxes and Fees	<u>\$415,046,420</u>	<u>\$435,293,887</u>	4.9%	5.3%
Total	\$7,896,677,546	\$8,262,533,273	4.6%	100.0%

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

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

Total Department of Revenue Collections by Distribution to Fund



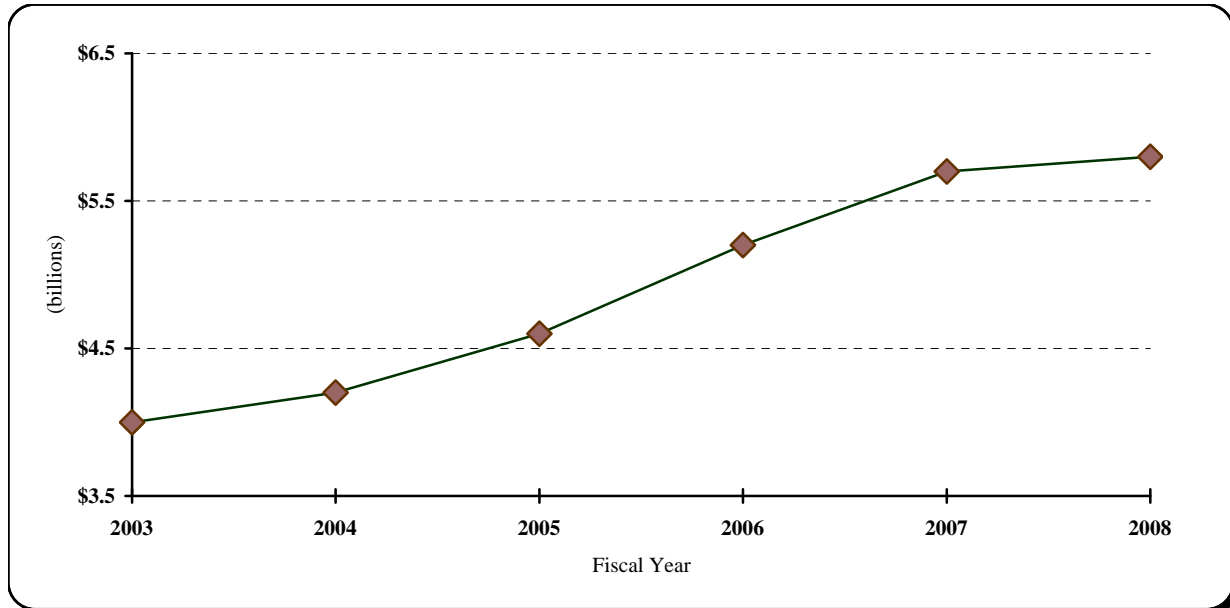
<u>Fund</u>	<u>Fiscal Year</u> <u>2007</u>	<u>Fiscal Year</u> <u>2008</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2008</u> <u>Percent</u> <u>Total</u>
State General Fund	\$5,679,536,893	\$5,787,650,186	1.9%	70.0%
All Highway Funds	\$615,041,079	\$727,497,169	18.3%	8.8%
All Refund Funds	\$453,308,746	\$547,822,642	20.8%	6.6%
Other Funds	<u>\$1,148,790,828</u>	<u>\$1,199,563,276</u>	4.4%	<u>14.5%</u>
Total	\$7,896,677,546	\$8,262,533,273	4.6%	100.0%

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

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

Collections by Department of Revenue

Fiscal Year 2008 State General Fund Collections increased by 1.9% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2007</u>	<u>Fiscal Year</u> <u>2008</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$25,811,513	\$29,032,337	12.5%
Individual Income Tax	\$2,709,339,951	\$2,896,652,759	6.9%
Corporate Income	\$442,448,739	\$432,077,732	-2.3%
Corporate Franchise Tax**	\$43,271,655	\$41,285,842	-4.6%
Privilege	\$31,125,811	\$33,160,072	6.5%
Estate Tax	\$55,619,854	\$44,246,916	-20.4%
Sales Tax	\$1,766,767,978	\$1,711,398,084	-3.1%
Use Tax	\$284,981,260	\$246,276,790	-13.6%
Alcoholic Beverage Taxes, Fees, Fines	\$77,576,588	\$81,257,924	4.7%
Cigarette/Tobacco Tax	\$120,587,108	\$118,252,314	-1.9%
Mineral Tax	\$116,024,682	\$148,172,291	27.7%
Other ***	<u>\$5,981,754</u>	<u>\$5,837,125</u>	-2.4%
Total	\$5,679,536,893	\$5,787,650,186	1.9%

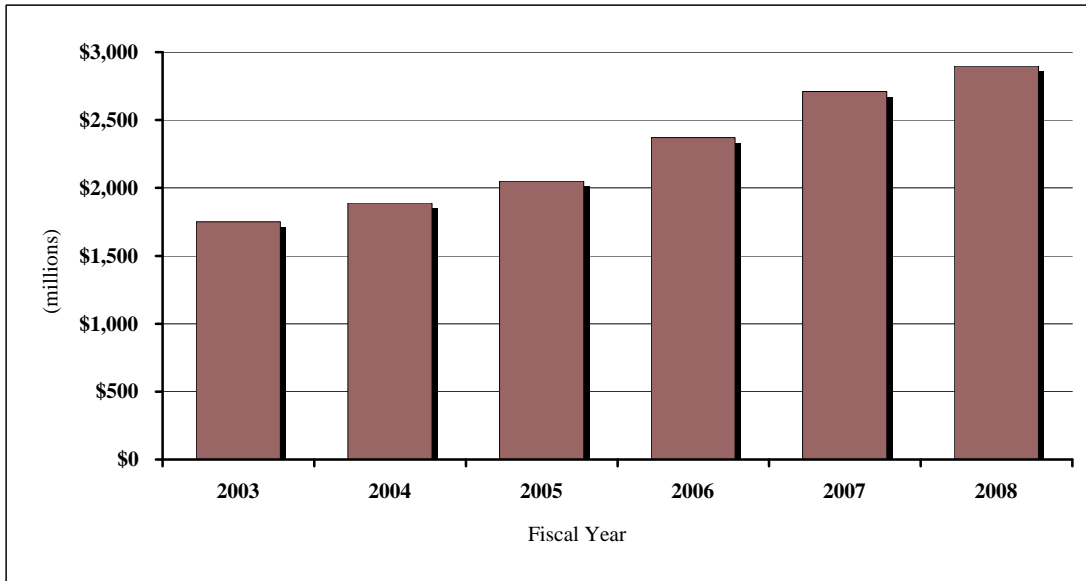
* Like amount is transferred to Special County/City Highway Fund.

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

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

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.

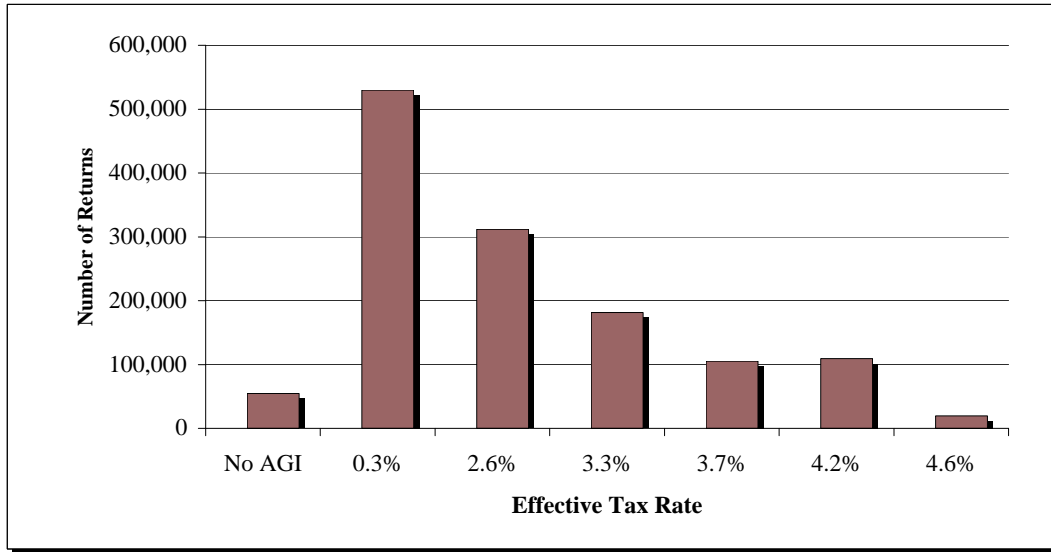


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$1,750,054,137	(4.3%)
2004	\$1,888,431,039	7.9%
2005	\$2,050,562,199	8.6%
2006	\$2,371,252,554	15.6%
2007	\$2,709,339,951	14.3%
2008	\$2,896,652,759	6.9%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2006

Number of Returns Within Each Effective Tax Rate



<u>Effective Tax Rate on Adjusted Gross Income *</u>	<u>Kansas Adjusted Gross Income Brackets</u>	<u>Number of Returns</u>	<u>Kansas Adjusted Gross Income</u>	<u>Tax Liability After All Credits</u>
	No AGI -	54,498	(\$682,896,453)	(\$2,286,548)
0.30%	\$0 - \$25,000	529,592	\$6,120,957,686	\$18,303,844
2.62%	\$25,000 - \$50,000	311,850	\$11,278,296,032	\$295,044,086
3.27%	\$50,000 - \$75,000	181,691	\$11,165,819,514	\$365,262,034
3.70%	\$75,000 - \$100,000	105,200	\$9,068,206,339	\$335,504,338
4.15%	\$100,000 - \$250,000	109,274	\$15,157,402,428	\$629,142,737
4.61%	\$250,000 - Over	<u>19,565</u>	<u>\$13,847,572,711</u>	<u>\$638,044,225</u>
3.46%	Total Kansas Residents	1,311,670	\$65,955,358,257	\$2,279,014,716

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

Individual Income Tax for Tax Year 2006 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	6,711	217,030,151	6,578,613	0.3%	\$980	90
Anderson	3,960	136,293,631	3,926,192	0.2%	\$991	87
Atchison	7,717	285,450,186	8,542,682	0.4%	\$1,107	69
Barber	2,492	94,104,217	3,185,625	0.1%	\$1,278	39
Barton	13,252	519,247,766	18,038,133	0.8%	\$1,361	31
Bourbon	6,797	233,636,358	6,825,301	0.3%	\$1,004	86
Brown	4,924	156,219,836	4,767,662	0.2%	\$968	93
Butler	28,888	1,553,657,365	61,144,328	2.7%	\$2,117	2
Chase	1,301	44,004,847	1,394,349	0.1%	\$1,072	78
Chautauqua	1,634	52,043,119	1,420,983	0.1%	\$870	98
Cherokee	9,066	276,055,026	5,581,697	0.2%	\$616	105
Cheyenne	1,434	44,965,992	1,472,702	0.1%	\$1,027	83
Clark	1,062	44,377,069	1,385,114	0.1%	\$1,304	36
Clay	4,041	136,488,244	4,163,933	0.2%	\$1,030	82
Cloud	4,578	140,406,616	4,215,111	0.2%	\$921	96
Coffey	4,190	169,130,976	5,674,828	0.3%	\$1,354	32
Comanche	888	32,042,614	1,024,472	0.0%	\$1,154	55
Cowley	16,104	623,141,051	20,640,074	0.9%	\$1,282	37
Crawford	17,280	676,786,591	21,060,945	0.9%	\$1,219	47
Decatur	1,519	46,097,352	1,478,492	0.1%	\$973	91
Dickinson	9,467	340,562,003	11,193,196	0.5%	\$1,182	51
Doniphan	3,518	123,326,730	2,629,275	0.1%	\$747	104
Douglas	45,860	2,214,814,232	79,663,701	3.5%	\$1,737	7
Edwards	1,550	50,957,401	1,709,283	0.1%	\$1,103	71
Elk	1,457	40,957,467	1,221,230	0.1%	\$838	100
Ellis	13,363	562,555,128	20,742,196	0.9%	\$1,552	14
Ellsworth	2,995	103,191,631	3,325,781	0.1%	\$1,110	67
Finney	16,506	655,674,730	20,574,179	0.9%	\$1,246	43
Ford	13,530	520,724,481	16,308,605	0.7%	\$1,205	49
Franklin	12,287	482,053,946	15,172,460	0.7%	\$1,235	44
Geary	10,081	339,783,245	10,261,157	0.5%	\$1,018	85
Gove	1,472	49,159,482	1,651,416	0.1%	\$1,122	61
Graham	1,337	45,219,939	1,636,856	0.1%	\$1,224	46
Grant	3,262	147,456,012	5,283,540	0.2%	\$1,620	12
Gray	2,809	113,599,178	3,986,440	0.2%	\$1,419	25
Greeley	670	21,229,797	747,114	0.0%	\$1,115	65
Greenwood	3,299	115,943,275	3,657,704	0.2%	\$1,109	68
Hamilton	1,106	42,045,657	1,468,410	0.1%	\$1,328	34
Harper	3,082	113,493,632	3,948,225	0.2%	\$1,281	38
Harvey	16,753	711,296,616	24,328,215	1.1%	\$1,452	19
Haskell	1,673	77,884,980	2,935,337	0.1%	\$1,755	6
Hodgeman	919	30,278,954	907,923	0.0%	\$988	89
Jackson	6,509	228,622,973	7,108,781	0.3%	\$1,092	74
Jefferson	9,219	388,441,367	12,643,175	0.6%	\$1,371	27
Jewell	1,645	46,508,559	1,306,176	0.1%	\$794	103
Johnson	250,220	20,066,935,036	697,044,613	31.0%	\$2,786	1
Kearny	1,671	78,089,121	3,013,573	0.1%	\$1,803	4
Kingman	3,776	151,898,009	5,401,950	0.2%	\$1,431	24
Kiowa	1,417	50,811,768	1,637,961	0.1%	\$1,156	54
Labette	10,560	333,935,109	10,060,258	0.4%	\$953	95
Lane	917	32,850,274	1,147,009	0.1%	\$1,251	42
Leavenworth	27,909	1,225,234,217	38,038,641	1.7%	\$1,363	28
Lincoln	1,681	47,207,281	1,398,976	0.1%	\$832	101
Linn	4,492	159,651,080	4,657,505	0.2%	\$1,037	80
Logan	1,459	51,400,116	1,831,619	0.1%	\$1,255	41
Lyon	16,502	578,492,131	18,043,891	0.8%	\$1,093	73
Marion	5,896	209,786,724	6,612,994	0.3%	\$1,122	62
Marshall	5,702	200,226,759	6,562,248	0.3%	\$1,151	57


Individual Income Tax for Tax Year 2006 by County

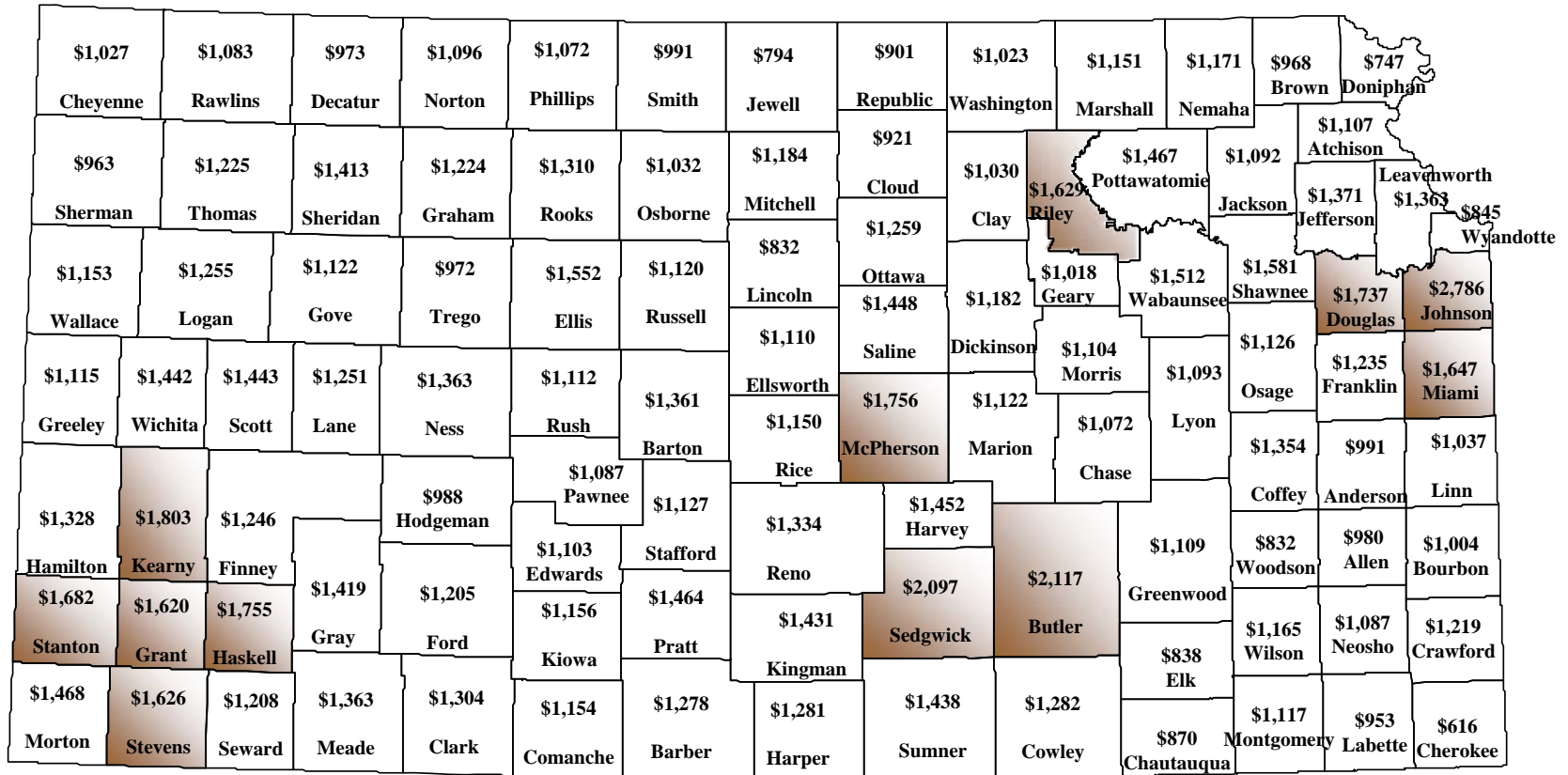
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	14,354	685,190,236	25,203,868	1.1%	\$1,756	5
Meade	1,878	72,758,600	2,559,385	0.1%	\$1,363	29
Miami	13,352	647,442,093	21,986,308	1.0%	\$1,647	9
Mitchell	3,433	124,419,730	4,063,668	0.2%	\$1,184	50
Montgomery	16,826	597,419,765	18,788,062	0.8%	\$1,117	64
Morris	2,818	98,225,271	3,110,696	0.1%	\$1,104	70
Morton	1,477	65,753,734	2,167,741	0.1%	\$1,468	16
Nemaha	5,002	184,043,517	5,856,672	0.3%	\$1,171	52
Neosho	7,871	269,708,223	8,556,553	0.4%	\$1,087	75
Ness	1,590	60,395,656	2,166,411	0.1%	\$1,363	30
Norton	2,576	85,189,542	2,823,894	0.1%	\$1,096	72
Osage	8,195	298,302,372	9,226,758	0.4%	\$1,126	60
Osborne	1,878	59,143,781	1,937,643	0.1%	\$1,032	81
Ottawa	2,965	111,291,170	3,734,281	0.2%	\$1,259	40
Pawnee	3,158	105,432,951	3,431,815	0.2%	\$1,087	76
Phillips	2,860	92,325,224	3,064,540	0.1%	\$1,072	79
Pottawatomie	9,144	384,681,578	13,411,908	0.6%	\$1,467	17
Pratt	4,628	186,321,633	6,776,882	0.3%	\$1,464	18
Rawlins	1,291	42,340,175	1,398,608	0.1%	\$1,083	77
Reno	30,142	1,192,527,047	40,197,393	1.8%	\$1,334	33
Republic	2,689	81,501,483	2,422,964	0.1%	\$901	97
Rice	4,578	167,111,228	5,266,588	0.2%	\$1,150	58
Riley	21,463	940,870,238	34,966,493	1.6%	\$1,629	10
Rooks	2,639	95,790,627	3,456,299	0.2%	\$1,310	35
Rush	1,774	58,927,057	1,972,491	0.1%	\$1,112	66
Russell	3,739	125,305,970	4,188,634	0.2%	\$1,120	63
Saline	27,539	1,168,596,285	39,889,342	1.8%	\$1,448	20
Scott	2,402	97,640,710	3,466,480	0.2%	\$1,443	21
Sedgwick	223,857	12,183,960,952	469,539,777	20.9%	\$2,097	3
Seward	9,571	372,618,026	11,559,060	0.5%	\$1,208	48
Shawnee	90,753	4,001,609,221	143,517,076	6.4%	\$1,581	13
Sheridan	1,365	52,422,019	1,929,396	0.1%	\$1,413	26
Sherman	2,997	93,362,877	2,885,336	0.1%	\$963	94
Smith	2,099	64,350,523	2,079,846	0.1%	\$991	88
Stafford	2,128	74,633,849	2,398,045	0.1%	\$1,127	59
Stanton	1,035	45,079,185	1,741,208	0.1%	\$1,682	8
Stevens	2,265	101,268,377	3,682,235	0.2%	\$1,626	11
Sumner	10,282	428,574,434	14,783,469	0.7%	\$1,438	23
Thomas	3,813	138,981,086	4,670,847	0.2%	\$1,225	45
Trego	1,583	48,686,714	1,538,560	0.1%	\$972	92
Wabaunsee	3,292	141,479,219	4,976,608	0.2%	\$1,512	15
Wallace	789	27,472,615	909,357	0.0%	\$1,153	56
Washington	3,268	105,228,060	3,342,393	0.1%	\$1,023	84
Wichita	1,401	57,993,632	2,020,336	0.1%	\$1,442	22
Wilson	4,808	178,611,366	5,603,219	0.2%	\$1,165	53
Woodson	1,703	47,667,426	1,416,572	0.1%	\$832	102
Wyandotte	70,651	2,472,832,769	59,721,263	2.7%	\$845	99
KS Residents with county indicator	1,294,330	\$64,968,966,293	\$2,246,789,829		\$1,736	
KS Residents with no county indicator	<u>17,340</u>	<u>\$986,391,964</u>	<u>\$32,224,887</u>		\$1,858	
Total Residents	1,311,670	\$65,955,358,257	\$2,279,014,716	88.1%	\$1,737	
Non-Residents	<u>240,819</u>	<u>\$65,571,375,971</u>	<u>\$309,008,039</u>	<u>11.9%</u>	\$1,283	
All Taxpayers	1,552,489	\$131,526,734,228	\$2,588,022,755	100.0%	\$1,667	

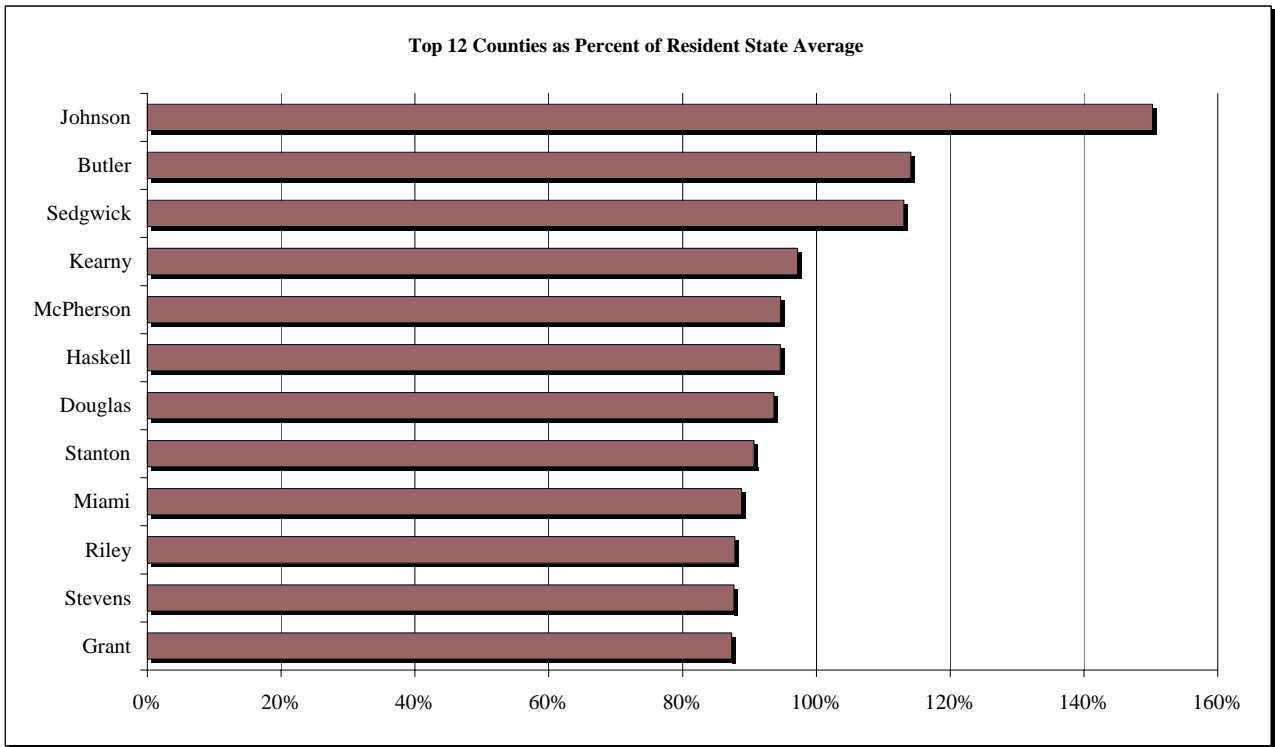
Individual Income Tax Liability Tax Year 2006

The map below shows each county's average tax liability per return. The twelve shaded areas display the counties with the highest average tax liability per return.

 Top 12 counties with highest average tax liability per return



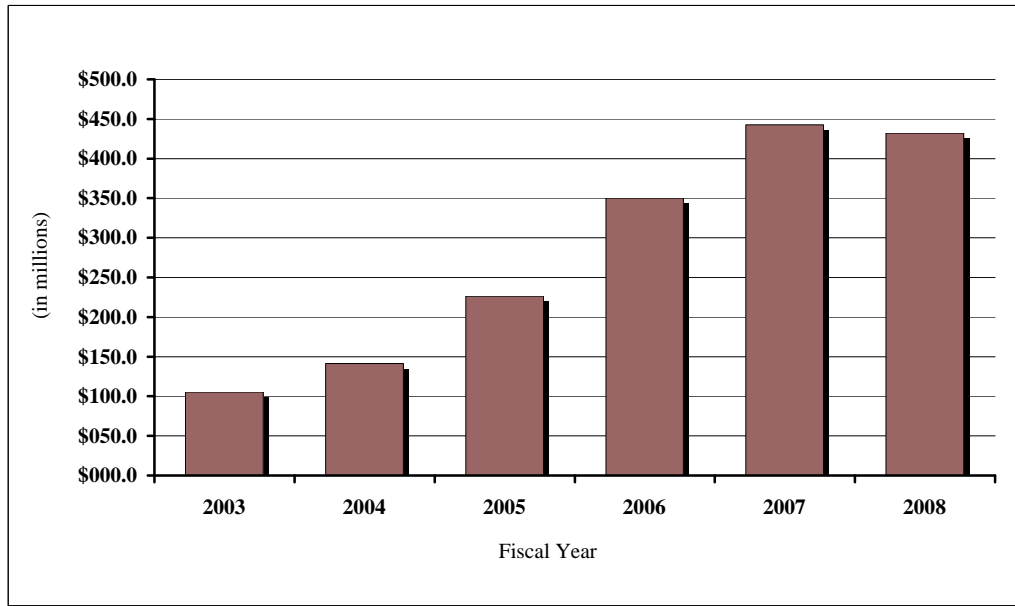
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2006



<u>Top 12 Counties</u>	<u>Average Tax Liability</u>	<u>Rank</u>	<u>Top 12 Counties as a Percent of Resident Average</u>
Johnson	\$2,786	1	150%
Butler	\$2,117	2	114%
Sedgwick	\$2,097	3	113%
Kearny	\$1,803	4	97%
McPherson	\$1,756	5	95%
Haskell	\$1,755	6	95%
Douglas	\$1,737	7	94%
Stanton	\$1,682	8	91%
Miami	\$1,647	9	89%
Riley	\$1,629	10	88%
Stevens	\$1,626	11	88%
Grant	\$1,620	12	87%
Average Kansas Residents (top 12 counties)			100%
			\$1,855

Corporate Income Tax Amount to the State General Fund after Refunds

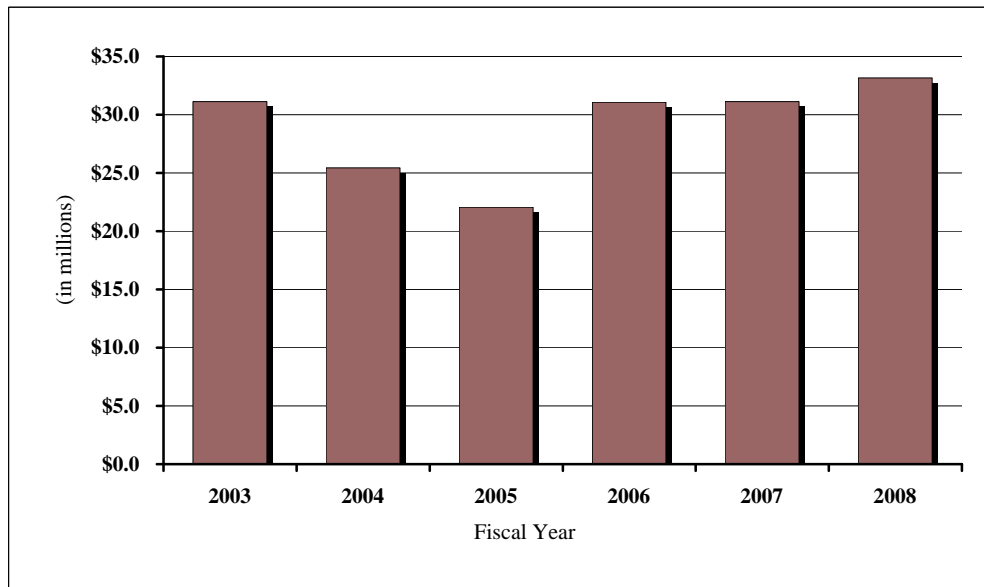
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$105,222,316	12.0%
2004	\$141,172,918	34.2%
2005	\$226,071,634	60.1%
2006	\$350,200,873	54.9%
2007	\$442,448,739	26.3%
2008	\$432,077,732	-2.3%

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>
2003	\$31,119,555	11.5%
2004	\$25,435,185	-18.3%
2005	\$22,062,882	-13.3%
2006	\$31,058,062	40.8%
2007	\$31,125,811	0.2%
2008	\$33,160,072	6.5%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2006 Returns Filed In Calendar Year 2007

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	17,781	56.8%	\$0	0.0%
\$0 - \$75,000	9,994	31.9%	\$6,558,190	1.5%
\$75,000.01 - \$100,000	577	1.8%	\$1,994,523	0.5%
\$100,000.01 - \$500,000	1,709	5.5%	\$21,207,172	5.0%
\$500,000.01 - \$1,000,000	458	1.5%	\$20,456,761	4.8%
\$1,000,000.01 - Over	<u>766</u>	<u>2.4%</u>	<u>\$374,239,393</u>	<u>88.2%</u>
Total	31,285	100.0%	\$424,456,039	100.0%

Bank Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	65	15.3%	\$0	0.0%
\$0 - \$500,000	146	34.4%	\$2,266,785	9.9%
\$500,000.01 - \$1,000,000	90	21.2%	\$2,594,781	11.3%
\$1,000,000.01 - Over	<u>124</u>	<u>29.2%</u>	<u>\$18,087,035</u>	<u>78.8%</u>
Total	425	100.0%	\$22,948,601	100.0%

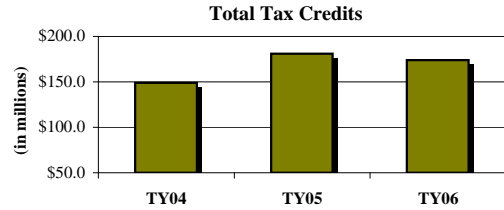
Savings and Loan Tax Liability By Taxable Income Bracket

<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	1	3.8%	\$0	0.0%
\$0 - \$500,000	11	42.3%	\$64,460	2.3%
\$500,000.01 - \$1,000,000	2	7.7%	\$60,406	2.1%
\$1,000,000.01 - Over	<u>12</u>	<u>46.2%</u>	<u>\$2,694,647</u>	<u>95.6%</u>
Total	26	100.0%	\$2,819,512	100.0%

Tax Year 2006 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2004	TY 2005	TY 2006
Corporate Income Tax	\$ 33,478,581	\$ 52,553,305	\$ 52,842,409
Individual Income Tax	\$ 111,878,636	\$ 123,981,459	\$ 117,317,893
Privilege Tax	\$ 3,525,354	\$ 4,387,003	\$ 3,854,441
Total Tax Credits	\$ 148,882,571	\$ 180,921,767	\$ 174,014,743



Adoption Credit - \$1,063,544

K.S.A. 79-32,202

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

Agricultural Loan Interest Reduction Credit - Amount withheld for confidentiality.

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

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

Agritourism Liability Insurance Credit - \$11,150

K.S.A. 74-50,173

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity.

Alternative-Fuel Tax Credit - \$73,150

K.S.A. 79-32,201

A credit is allowed for any person, association, partnership, limited liability company, limited partnership, or corporation who makes expenditures for a qualified alternative-fuel fueling station or who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas.

Angel Investor Credit - \$532,616

K.S.A. 74-8133

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

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.

Biomass to Energy Credit - \$0

K.S.A. 79-32,233

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) - \$9,454,649

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

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

Business and Job Development Credit (noncarryover) - \$911,580

K.S.A. 79-32,153

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

Business Machinery and Equipment Credit - \$28,183,078

K.S.A. 79-32,206

A taxpayer may be allowed a credit in an amount equal to 15% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

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

Child Day Care Assistance Credit - \$34,750

K.S.A. 79-32,190

A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees.

Child Dependent Care Credit - \$8,484,477

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

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

Community Entrepreneurship Investor Credit - \$103,370

K.S.A. 74-99c09

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

Community Service Credit - \$2,796,787

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

Disabled Access Credit - \$84,079

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 - \$50,334,784

K.S.A. 79-32, 205

The credit is available to resident taxpayers in an amount equal to 15% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

Food Sales Tax Refund - \$35,925,088

K.S.A. 79-3635

The credit is for sales tax paid on food. There is a \$72 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$13,800; and a \$36 credit per exemption claim for a Kansas Adjusted Gross Income of \$13,801 to \$27,600.

Habitat Management Credit- \$0

K.S.A. 79-32,203

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

High Performance Incentive Program - \$22,976,653

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

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

Historic Preservation Credit - \$4,008,053

K.S.A. 79-32, 211

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

Individual Development Account Credit - Amount withheld for confidentiality.

K.S.A. 74-50,208

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit of 50% of the amount contributed.

Integrated Coal Gasification Power Plant Credit - \$0

K.S.A. 79-32,239

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.

Law Enforcement Training Center Credit - \$0

K.S.A. 79-32,242

Any business firm which contributes cash to the Kansas Law Enforcement Training Center to be used by the Center for the purpose of providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of officers shall be allowed a credit that shall not exceed 50% of the total amount contributed.

Mathematics and Science Teacher Employment Credit - Amount withheld for confidentiality.

K.S.A. 79-32,215

An income tax credit shall be allowed to any business firm that has entered into a partnership agreement to employ a Kansas Mathematics or Science teacher during times that school is not in session.

National Guard and Reserve Employer Credit - \$15,550

K.S.A. 79-32,244

An income tax credit shall be allowed for employing a member of the Kansas Army and Air National Guard or a member of a Kansas unit of the reserved forces of the United States who was federally activated and deployed on or after August 7, 1990. The credit is 25% of the amount paid as salary or compensation, not to exceed \$7,000 for each member employed.

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

Nitrogen Fertilizer Plant Credit - \$0

K.S.A. 79-32,229

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.

Petroleum Refinery Credit - \$0

K.S.A. 79-32,218

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 - \$17,002

K.S.A. 79-32, 207

Taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission shall be allowed a credit in the amount of 50% of the expenditures made for taxable years beginning after 12/31/97.

Qualifying Pipeline Credit - \$0

K.S.A. 79-32,224

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.

Regional Foundation Credit - \$813,095

K.S.A. 74-50,154

Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 75% of the total amount contributed.

Research & Development Credit - \$2,228,012

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

A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research.

Single City Port Authority Credit - Amount withheld for confidentiality.

K.S.A. 79-32,212

An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002.

Small Employer Health Insurance Credit - \$446,739

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.

Swine Facility Improvement Credit - \$0

K.S.A. 79-32,204

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

TAF Family Contribution Credit - \$0

K.S.A. 79-32,200

Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability.

Telecommunications Credit - \$5,397,802

K.S.A. 79-32,210

A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%.

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

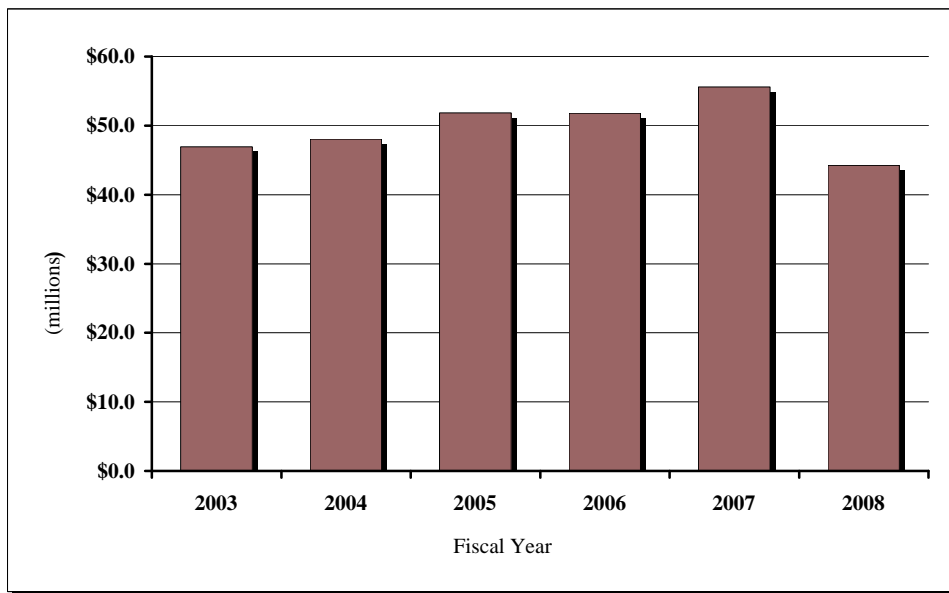
K.S.A. 74-8205, -8206, -8304, -8316, and -8401

A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock.

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

Estate Tax Amount to State General Fund

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

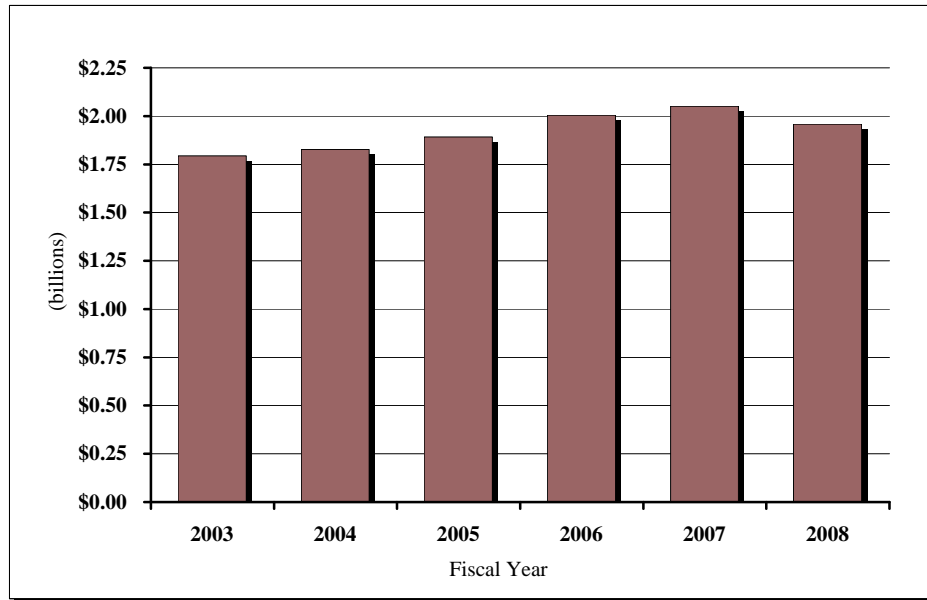


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$46,951,948	-2.4%
2004	\$48,064,151	2.4%
2005	\$51,853,446	7.9%
2006	\$51,805,793	-0.1%
2007	\$55,619,854	7.4%
2008	\$44,246,916	-20.4%

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

Statewide retailers' sales and compensating use taxes are applied to the sale of tangible personal property, and to specified services at retail. The compensating use tax includes consumers' use, retailers' use, and auto lease tax. The present state retailers' sales and compensating tax rate is 5.3%, effective July 1, 2002.

A portion of the increase in Use Tax can be attributed to the State's participation in the Streamline Sales Tax Project. In Fiscal Year 2008, the State gained \$36.8 million from the SST Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2003	\$1,567,721,762	\$225,923,323	\$1,793,645,085	5.2%
2004	\$1,612,066,627	\$214,503,105	\$1,826,569,732	1.8%
2005	\$1,647,663,056	\$244,754,669	\$1,892,417,725	3.6%
2006	\$1,736,047,957	\$269,250,187	\$2,005,298,144	6.0%
2007	\$1,766,767,978	\$284,981,260	\$2,051,749,238	2.3%
2008	\$1,711,398,084	\$246,276,790	\$1,957,674,874	-4.6%

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

<u>County</u>	<u>FY2007</u>	<u>FY2008</u>	<u>Percent Change</u>	<u>FY2007 Per Capita</u>	<u>FY2007 PC Rank</u>	<u>FY2008 Per Capita*</u>	<u>FY2008 PC Rank*</u>
Allen	\$6,907,545	\$7,743,178	12.1%	\$505.05	45	\$577.25	40
Anderson	\$3,030,842	\$3,060,270	1.0%	\$376.46	73	\$386.98	81
Atchison	\$7,678,936	\$7,814,062	1.8%	\$458.58	52	\$471.55	59
Barber	\$3,504,088	\$4,330,424	23.6%	\$704.48	16	\$904.81	8
Barton	\$21,329,178	\$23,587,867	10.6%	\$775.30	11	\$849.46	10
Bourbon	\$6,581,513	\$6,982,498	6.1%	\$440.23	59	\$471.69	58
Brown	\$4,858,351	\$5,158,795	6.2%	\$474.63	51	\$512.40	47
Butler	\$28,902,711	\$31,291,171	8.3%	\$457.71	53	\$496.33	53
Chase	\$793,167	\$847,281	6.8%	\$258.36	99	\$293.99	97
Chautauqua	\$982,555	\$1,040,478	5.9%	\$248.56	103	\$273.38	99
Cherokee	\$5,397,445	\$5,802,924	7.5%	\$251.62	100	\$271.97	100
Cheyenne	\$1,003,690	\$1,242,645	23.8%	\$344.79	81	\$443.64	68
Clark	\$1,093,015	\$816,918	-25.3%	\$495.47	47	\$390.12	78
Clay	\$3,744,802	\$4,107,835	9.7%	\$434.18	61	\$472.98	56
Cloud	\$5,831,524	\$6,348,797	8.9%	\$607.83	26	\$676.70	23
Coffey	\$3,747,266	\$3,831,571	2.2%	\$430.67	62	\$453.23	66
Comanche	\$1,086,220	\$1,129,225	4.0%	\$576.55	32	\$598.11	37
Cowley	\$17,010,117	\$17,477,938	2.8%	\$486.96	48	\$510.29	49
Crawford	\$20,090,060	\$21,156,498	5.3%	\$527.87	41	\$544.43	46
Decatur	\$1,071,754	\$1,146,017	6.9%	\$343.51	82	\$387.82	80
Dickinson	\$9,385,965	\$9,664,686	3.0%	\$485.77	49	\$509.82	50
Doniphan	\$2,046,850	\$1,999,809	-2.3%	\$260.25	98	\$257.84	103
Douglas	\$66,984,615	\$69,049,850	3.1%	\$597.42	29	\$608.43	36
Edwards	\$959,793	\$1,042,374	8.6%	\$305.86	88	\$335.60	88
Elk	\$942,669	\$925,863	-1.8%	\$306.36	87	\$304.56	93
Ellis	\$27,660,262	\$30,097,092	8.8%	\$1,027.27	2	\$1,095.87	1
Ellsworth	\$2,204,800	\$2,574,538	16.8%	\$348.20	79	\$408.01	77
Finney	\$27,969,582	\$31,047,041	11.0%	\$715.39	15	\$810.73	13
Ford	\$22,001,029	\$22,743,815	3.4%	\$651.25	20	\$682.18	22
Franklin	\$12,660,089	\$13,438,092	6.1%	\$477.50	50	\$507.50	51
Geary	\$18,759,710	\$19,736,201	5.2%	\$776.03	10	\$784.74	14
Gove	\$1,683,542	\$1,909,501	13.4%	\$618.72	24	\$724.12	18
Graham	\$1,835,439	\$2,000,074	9.0%	\$685.63	17	\$767.19	17
Grant	\$5,453,434	\$5,866,840	7.6%	\$722.12	14	\$782.56	15
Gray	\$2,025,341	\$2,196,541	8.5%	\$346.09	80	\$389.39	79
Greeley	\$530,899	\$580,578	9.4%	\$398.87	68	\$447.63	67
Greenwood	\$2,275,705	\$2,429,591	6.8%	\$322.02	85	\$347.43	86
Hamilton	\$1,181,871	\$1,223,525	3.5%	\$455.62	54	\$464.87	61
Harper	\$3,057,744	\$3,377,938	10.5%	\$513.73	44	\$580.50	39
Harvey	\$17,729,526	\$18,676,422	5.3%	\$526.99	43	\$557.62	44
Haskell	\$2,339,822	\$2,667,120	14.0%	\$560.97	35	\$661.49	25
Hodgeman	\$543,883	\$679,217	24.9%	\$262.62	97	\$344.61	87
Jackson	\$5,068,897	\$4,961,628	-2.1%	\$375.47	74	\$369.72	83
Jefferson	\$4,126,958	\$4,278,186	3.7%	\$218.96	104	\$231.67	104
Jewell	\$829,858	\$964,360	16.2%	\$249.66	101	\$301.55	95
Johnson	\$474,670,022	\$502,243,695	5.8%	\$918.60	4	\$954.26	5
Kearny	\$1,184,592	\$1,288,078	8.7%	\$265.07	95	\$310.53	92
Kingman	\$3,466,119	\$3,421,044	-1.3%	\$434.62	60	\$437.14	70
Kiowa	\$1,593,527	\$1,904,148	19.5%	\$536.72	40	\$644.82	31
Labette	\$9,828,216	\$10,589,784	7.7%	\$442.65	58	\$481.95	54
Lane	\$803,891	\$882,314	9.8%	\$447.35	57	\$505.33	52
Leavenworth	\$26,639,255	\$26,350,306	-1.1%	\$361.81	76	\$358.01	84
Lincoln	\$921,826	\$986,272	7.0%	\$271.44	93	\$300.23	96
Linn	\$2,642,084	\$2,738,730	3.7%	\$265.22	94	\$280.41	98
Logan	\$1,489,158	\$1,645,368	10.5%	\$556.69	37	\$626.09	34
Lyon	\$20,496,231	\$21,166,153	3.3%	\$579.50	31	\$588.26	38
Marion	\$3,865,311	\$3,942,794	2.0%	\$302.92	89	\$322.18	90
Marshall	\$5,736,548	\$6,203,051	8.1%	\$554.31	38	\$608.98	35
McPherson	\$18,523,586	\$18,909,157	2.1%	\$630.48	23	\$647.66	30

Total Amount State Sales Tax Collections by County

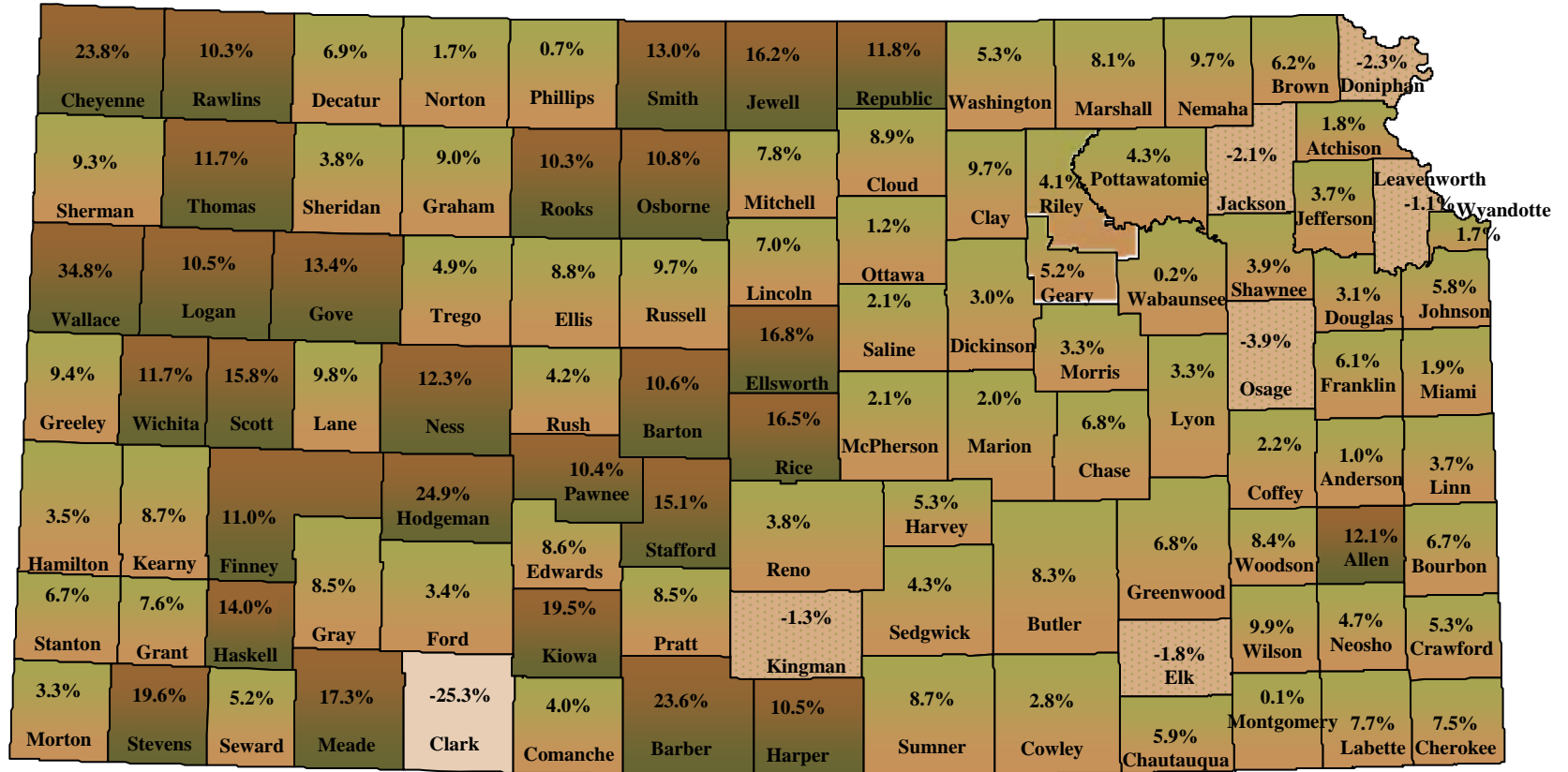
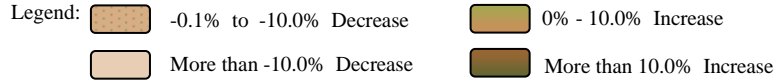
5.3% state sales tax rate.

<u>County</u>	<u>FY2007</u>	<u>FY2008</u>	<u>Percent Change</u>	<u>FY2007 Per Capita</u>	<u>FY2007 PC Rank</u>	<u>FY2008 Per Capita*</u>	<u>FY2008 PC Rank*</u>
Meade	\$1,556,447	\$1,825,938	17.3%	\$341.25	83	\$414.70	74
Miami	\$13,894,121	\$14,161,146	1.9%	\$449.65	56	\$455.66	65
Mitchell	\$3,769,111	\$4,062,322	7.8%	\$598.37	28	\$644.10	32
Montgomery	\$22,133,040	\$22,159,537	0.1%	\$637.99	21	\$642.10	33
Morris	\$2,390,462	\$2,469,028	3.3%	\$395.38	70	\$413.78	75
Morton	\$1,690,085	\$1,746,228	3.3%	\$538.59	39	\$574.80	41
Nemaha	\$4,298,865	\$4,715,315	9.7%	\$414.39	65	\$462.24	62
Neosho	\$10,906,786	\$11,415,853	4.7%	\$669.21	19	\$703.47	21
Ness	\$2,659,595	\$2,987,492	12.3%	\$902.78	5	\$998.83	4
Norton	\$2,515,801	\$2,559,028	1.7%	\$450.54	55	\$471.97	57
Osage	\$4,477,997	\$4,302,828	-3.9%	\$264.06	96	\$261.43	101
Osborne	\$1,674,754	\$1,855,939	10.8%	\$421.00	64	\$479.45	55
Ottawa	\$1,533,445	\$1,551,804	1.2%	\$248.61	102	\$258.38	102
Pawnee	\$2,673,164	\$2,951,405	10.4%	\$410.31	66	\$460.08	64
Phillips	\$2,714,650	\$2,733,978	0.7%	\$498.65	46	\$510.45	48
Pottawatomie	\$19,984,889	\$20,846,613	4.3%	\$1,039.80	1	\$1,074.79	3
Pratt	\$8,196,250	\$8,890,688	8.5%	\$868.61	7	\$943.21	6
Rawlins	\$886,269	\$977,624	10.3%	\$335.33	84	\$382.18	82
Reno	\$42,978,193	\$44,603,248	3.8%	\$674.63	18	\$706.36	20
Republic	\$1,806,896	\$2,019,790	11.8%	\$359.01	78	\$412.12	76
Rice	\$3,705,067	\$4,315,930	16.5%	\$359.89	77	\$428.17	73
Riley	\$36,520,988	\$38,009,506	4.1%	\$584.08	30	\$550.20	45
Rooks	\$3,032,413	\$3,343,595	10.3%	\$573.23	33	\$647.98	29
Rush	\$932,340	\$971,102	4.2%	\$281.08	91	\$302.43	94
Russell	\$4,063,087	\$4,458,782	9.7%	\$602.83	27	\$661.83	24
Saline	\$48,421,370	\$49,425,814	2.1%	\$893.88	6	\$905.52	7
Scott	\$2,587,800	\$2,995,402	15.8%	\$557.36	36	\$655.74	27
Sedgwick	\$374,215,605	\$390,283,066	4.3%	\$794.69	9	\$819.88	12
Seward	\$18,903,320	\$19,886,302	5.2%	\$807.70	8	\$860.54	9
Shawnee	\$129,455,218	\$134,465,088	3.9%	\$749.63	13	\$775.12	16
Sheridan	\$1,372,024	\$1,424,838	3.8%	\$527.70	42	\$571.54	42
Sherman	\$4,625,904	\$5,054,079	9.3%	\$773.43	12	\$848.14	11
Smith	\$1,518,936	\$1,717,037	13.0%	\$377.47	72	\$434.58	72
Stafford	\$1,660,627	\$1,910,759	15.1%	\$374.44	75	\$435.55	71
Stanton	\$949,238	\$1,012,443	6.7%	\$425.29	63	\$468.29	60
Stevens	\$3,027,288	\$3,620,084	19.6%	\$572.59	34	\$715.29	19
Sumner	\$7,829,515	\$8,509,107	8.7%	\$320.34	86	\$356.21	85
Thomas	\$7,078,222	\$7,905,529	11.7%	\$947.81	3	\$1,080.88	2
Trego	\$1,833,222	\$1,922,881	4.9%	\$612.50	25	\$656.95	26
Wabaunsee	\$1,410,122	\$1,413,033	0.2%	\$204.51	105	\$205.68	105
Wallace	\$604,598	\$814,923	34.8%	\$388.31	71	\$559.70	43
Washington	\$1,799,287	\$1,894,535	5.3%	\$302.71	90	\$324.41	89
Wichita	\$909,521	\$1,015,510	11.7%	\$397.52	69	\$461.60	63
Wilson	\$3,950,818	\$4,343,496	9.9%	\$399.52	67	\$442.90	69
Woodson	\$965,044	\$1,046,471	8.4%	\$275.18	92	\$315.39	91
Wyandotte	\$98,766,155	\$100,454,763	1.7%	\$635.12	22	\$652.49	28
Total Counties	\$1,869,641,979	\$1,962,368,043		\$676.41		\$706.91	
Miscellaneous	\$7,129,843	\$6,969,785					
Grand Total	\$1,876,771,822	\$1,969,337,827	4.9%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2008.
 Figures might not add from rounding.

State Sales Tax Collections, Percent Change by County

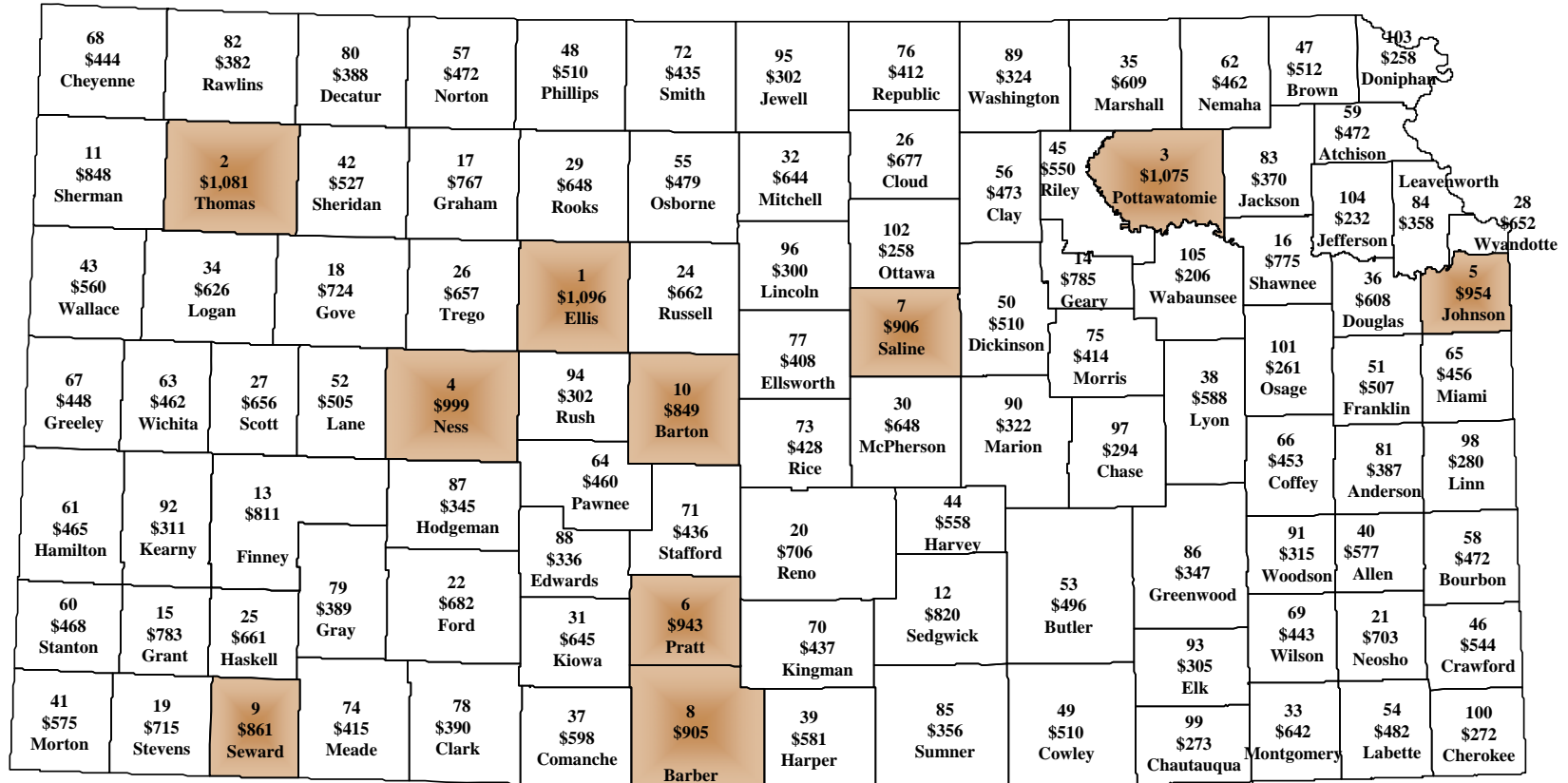
This map shows the Fiscal Year 2008 state sales tax collection percentage change over Fiscal Year 2007, by county. Total statewide percent change was 4.9%.



State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2008 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.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

5.3% state sales tax rate

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

<u>North American Industry Classification</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$ 1,180,875	\$ 1,202,021	1.8%
112 Animal Production	\$ 136,317	\$ 141,858	4.1%
113 Forestry and Logging	\$ 27,177	\$ 27,351	0.6%
114 Fishing, Hunting and Trapping	\$ 411,446	\$ 656,632	59.6%
115 Agriculture and Forestry Support Activities	\$ 359,102	\$ 414,257	15.4%
2-digit Total	\$ 2,114,917	\$ 2,442,119	15.5%
21 Mining			
211 Oil and Gas Extraction	\$ 274,804	\$ 453,673	65.1%
212 Mining (except Oil and Gas)	\$ 1,831,481	\$ 2,083,438	13.8%
213 Support Activities for Mining	\$ 9,644,478	\$ 12,035,946	24.8%
2-digit Total	\$ 11,750,764	\$ 14,573,057	24.0%
22 Utilities			
221 Utilities	\$ 52,089,397	\$ 51,584,277	-1.0%
2-digit Total	\$ 52,089,397	\$ 51,584,277	-1.0%
23 Construction			
236 Construction of Buildings	\$ 6,724,292	\$ 7,675,981	14.2%
237 Heavy and Civil Engineering Construction	\$ 10,994,882	\$ 11,362,485	3.3%
238 Specialty Trade Contractors	\$ 39,415,367	\$ 42,068,320	6.7%
2-digit Total	\$ 57,134,540	\$ 61,106,786	7.0%
31-33 Manufacturing			
311 Food Mfg	\$ 2,399,351	\$ 2,516,404	4.9%
312 Beverage and Tobacco Product Mfg	\$ 1,845,957	\$ 1,743,106	-5.6%
313 Textile Mills	\$ 62,698	\$ 76,192	21.5%
314 Textile Product Mills	\$ 460,655	\$ 463,488	0.6%
315 Apparel Mfg	\$ 155,146	\$ 170,420	9.8%
316 Leather and Allied Product Mfg	\$ 25,790	\$ 33,804	31.1%
321 Wood Product Mfg	\$ 2,385,290	\$ 2,610,398	9.4%
322 Paper Mfg	\$ 400,369	\$ 501,446	25.2%
323 Printing and Related Support Activities	\$ 6,398,129	\$ 5,863,175	-8.4%
324 Petroleum and Coal Products Mfg	\$ 1,067,170	\$ 890,619	-16.5%
325 Chemical Mfg	\$ 2,655,944	\$ 2,614,885	-1.5%
326 Plastics and Rubber Products Mfg	\$ 1,151,146	\$ 1,145,848	-0.5%
327 Nonmetallic Mineral Product Mfg	\$ 13,196,932	\$ 13,543,429	2.6%
331 Primary Metal Mfg	\$ 529,939	\$ 241,238	-54.5%
332 Fabricated Metal Product Mfg	\$ 4,394,634	\$ 5,031,875	14.5%
333 Machinery Mfg	\$ 2,059,075	\$ 2,080,541	1.0%
334 Computer and Electronic Product Mfg	\$ 1,393,411	\$ 1,097,314	-21.2%
335 Electrical Equipment & Appliance Mfg	\$ 349,735	\$ 379,668	8.6%
336 Transportation Equipment Mfg	\$ 2,860,119	\$ 3,360,749	17.5%
337 Furniture and Related Product Mfg	\$ 2,529,684	\$ 2,357,968	-6.8%
339 Miscellaneous Mfg	\$ 2,407,910	\$ 2,799,980	16.3%
2-digit Total	\$ 48,729,083	\$ 49,522,546	1.6%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$ 83,152,378	\$ 86,412,770	3.9%
424 Merchant Wholesalers, Nondurable Goods	\$ 18,306,291	\$ 19,572,905	6.9%
425 Electronic Markets and Agents and Brokers	\$ 6,993,693	\$ 7,787,714	11.4%
2-digit Total	\$ 108,452,361	\$ 113,773,389	4.9%
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$ 237,441,737	\$ 244,943,697	3.2%
442 Furniture and Home Furnishings Stores	\$ 49,827,215	\$ 50,467,270	1.3%

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

5.3% state sales tax rate

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

<u>North American Industry Classification</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>Percent Change</u>
443 Electronics and Appliance Stores	\$ 35,333,384	\$ 35,835,489	1.4%
444 Building Material and Garden Supply Stores	\$ 114,720,395	\$ 114,468,495	-0.2%
445 Food and Beverage Stores	\$ 141,370,455	\$ 146,708,712	3.8%
446 Health and Personal Care Stores	\$ 17,509,532	\$ 18,414,021	5.2%
447 Gasoline Stations	\$ 56,310,814	\$ 60,158,389	6.8%
448 Clothing and Clothing Accessories Stores	\$ 53,963,044	\$ 54,490,318	1.0%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 36,771,130	\$ 37,049,431	0.8%
452 General Merchandise Stores	\$ 294,546,282	\$ 308,877,197	4.9%
453 Miscellaneous Store Retailers	\$ 46,846,576	\$ 47,579,536	1.6%
454 Nonstore Retailers	\$ 21,121,433	\$ 23,250,409	10.1%
2-digit Total	\$ 1,105,761,996	\$ 1,142,242,963	3.3%
48-49 Transportation and Warehousing			
481 Air Transportation	\$ 166,345	\$ 227,741	36.9%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,550,912	\$ 1,605,902	3.5%
485 Transit and Ground Passenger Transportation	Confidential	Confidential	n/a
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$ 1,419,757	\$ 1,792,826	26.3%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 58,487	\$ 57,971	-0.9%
493 Warehousing and Storage	\$ 621,688	\$ 1,010,536	62.5%
2-digit Total	\$ 3,823,842	\$ 4,719,658	23.4%
51 Information			
511 Publishing Industries (except Internet)	\$ 6,834,345	\$ 6,782,991	-0.8%
512 Motion Picture & Sound Recording Industries	\$ 5,729,129	\$ 5,587,134	-2.5%
515 Broadcasting (except Internet)	\$ 18,116,046	\$ 24,068,982	32.9%
517 Telecommunications	\$ 105,196,791	\$ 129,046,120	22.7%
518 ISPs, Search Portals, and Data Processing	\$ 1,243,352	\$ 981,323	-21.1%
519 Other Information Services	\$ 118,695	\$ 175,767	48.1%
2-digit Total	\$ 137,238,359	\$ 166,642,317	21.4%
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,684,108	\$ 2,920,602	8.8%
523 Securities and Commodity Contract Brokerage	\$ 234,522	\$ 218,491	-6.8%
524 Insurance Carriers and Related Activities	\$ 189,755	\$ 212,742	12.1%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
2-digit Total	\$ 3,109,356	\$ 3,353,383	7.8%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$ 1,086,562	\$ 905,467	-16.7%
532 Rental and Leasing Services	\$ 27,763,238	\$ 29,199,258	5.2%
2-digit Total	\$ 28,849,800	\$ 30,104,726	4.3%
54 Professional and Technical Services			
541 Professional and Technical Services	\$ 15,283,130	\$ 15,867,248	3.8%
2-digit Total	\$ 15,283,130	\$ 15,867,248	3.8%
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$ 229,540	\$ 283,884	23.7%
2-digit Total	\$ 229,540	\$ 283,884	23.7%
56 Administrative and Waste Services			

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

5.3% state sales tax rate

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

<u>North American Industry Classification</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>Percent Change</u>
561 Administrative and Support Services	\$ 21,602,724	\$ 21,309,343	-1.4%
562 Waste Management and Remediation Services	\$ 586,665	\$ 635,502	8.3%
2-digit Total	\$ 22,189,390	\$ 21,944,845	-1.1%
61 Educational Services			
611 Educational Services	\$ 4,819,805	\$ 5,189,883	7.7%
2-digit Total	\$ 4,819,805	\$ 5,189,883	7.7%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$ 1,387,772	\$ 1,444,855	4.1%
622 Hospitals	\$ 1,456,389	\$ 1,380,031	-5.2%
623 Nursing and Residential Care Facilities	\$ 111,827	\$ 118,677	6.1%
624 Social Assistance	\$ 525,958	\$ 579,667	10.2%
2-digit Total	\$ 3,481,946	\$ 3,523,229	1.2%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$ 4,873,595	\$ 4,223,828	-13.3%
712 Museums, Historical Sites, Zoos, and Parks	\$ 543,711	\$ 543,327	-0.1%
713 Amusement, Gambling, and Recreation	\$ 15,417,076	\$ 15,893,109	3.1%
2-digit Total	\$ 20,834,382	\$ 20,660,264	-0.8%
72 Accommodation and Food Services			
721 Accommodation	\$ 26,592,032	\$ 28,562,931	7.4%
722 Food Services and Drinking Places	\$ 156,564,591	\$ 165,256,968	5.6%
2-digit Total	\$ 183,156,623	\$ 193,819,899	5.8%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$ 43,977,534	\$ 44,313,758	0.8%
812 Personal and Laundry Services	\$ 13,171,279	\$ 13,640,491	3.6%
813 Membership Associations and Organizations	\$ 3,570,516	\$ 4,046,084	13.3%
814 Private Households	\$ 62,938	\$ 72,099	14.6%
2-digit Total	\$ 60,782,268	\$ 62,072,432	2.1%
92 Public Administration			
921 Executive, Legislative, & General Government	\$ 3,855,376	\$ 2,945,610	-23.6%
922 Justice, Public Order, and Safety Activities	\$ 189,614	\$ 197,744	4.3%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$ 36,896	\$ 45,307	22.8%
926 Administration of Economic Programs	\$ 1,179,047	\$ 505,047	-57.2%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$ 5,261,052	\$ 3,693,787	-29.8%
99 Unclassified Establishments			
999 Unclassified Establishments	\$ 1,679,271	\$ 2,217,136	32.0%
2-digit Total	\$ 1,679,271	\$ 2,217,136	32.0%
Total	\$ 1,876,771,822	\$ 1,969,337,827	4.9%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)		Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	
Allen County	1.00%	Oct-94	\$1,437,246.32	\$1,580,381.41	10.0%	\$188,378.70	\$196,122.36	4.1%
Anderson County	1.50%	Apr-07	\$680,690.34	\$982,170.10	NA	\$74,749.29	\$105,311.83	NA
Atchison County	1.25%	Jan-07	\$1,699,250.74	\$2,118,707.10	NA	\$243,933.82	\$313,885.49	NA
Barber County	1.00%	Feb-83	\$720,746.86	\$846,812.57	17.5%	\$135,104.89	\$209,105.30	54.8%
Barton County	1.00%	Jan-08	\$5,294,804.73	\$5,451,217.54	NA	\$411,742.12	\$473,595.29	NA
Bourbon County	1.00%	Jul-01	\$1,356,250.19	\$1,436,685.20	5.9%	\$236,465.14	\$206,501.34	-12.7%
Brown County	1.00%	Nov-82	\$1,004,940.96	\$1,093,695.21	8.8%	\$158,380.54	\$459,204.67	189.9%
Chase County	1.00%	Apr-05	\$184,364.02	\$187,904.21	1.9%	\$50,878.68	\$61,454.45	20.8%
Chautauqua County	1.00%	Feb-83	\$237,311.17	\$248,317.38	4.6%	\$65,205.78	\$58,562.10	-10.2%
Cherokee County	1.50%	Jan-03	\$1,811,215.45	\$2,006,847.28	10.8%	\$587,525.99	\$583,811.36	-0.6%
Cheyenne County	2.00%	Jul-96	\$459,778.36	\$552,700.46	20.2%	\$112,474.27	\$242,841.05	115.9%
Clay County	1.00%	Jan-01	\$826,691.59	\$880,106.19	6.5%	\$80,118.20	\$110,350.15	37.7%
Cloud County	1.00%	Jan-01	\$1,185,560.32	\$1,274,054.09	7.5%	\$105,649.88	\$108,862.44	3.0%
Cowley County	0.50%	Oct-05	\$1,755,944.94	\$1,782,980.57	1.5%	\$224,915.08	\$239,859.33	6.6%
Crawford County	1.00%	Jul-01	\$4,151,289.81	\$4,374,728.72	5.4%	\$568,014.37	\$644,117.47	13.4%
Decatur County	1.00%	Nov-84	\$237,040.41	\$262,184.69	10.6%	\$77,016.12	\$75,816.28	-1.6%
Dickinson County	1.00%	Jul-97	\$1,957,080.09	\$2,057,305.85	5.1%	\$212,013.29	\$210,246.15	-0.8%
Doniphan County	1.00%	Oct-94	\$463,872.22	\$446,704.71	-3.7%	\$162,631.87	\$337,836.39	107.7%
Douglas County	1.00%	Jan-95	\$13,456,607.42	\$13,858,809.06	3.0%	\$1,111,028.72	\$1,143,672.57	2.9%
Edwards County	1.00%	Nov-83	\$211,249.46	\$226,402.10	7.2%	\$31,242.39	\$37,822.52	21.1%
Elk County	1.00%	Nov-82	\$206,145.54	\$214,032.79	3.8%	\$22,623.12	\$31,660.11	39.9%
Ellsworth County	1.00%	Apr-05	\$460,850.64	\$536,855.75	16.5%	\$61,159.44	\$107,888.16	76.4%
Finney County	1.00%	Oct-05	\$5,506,279.57	\$5,963,754.90	8.3%	\$536,518.75	\$575,795.07	7.3%
Ford County	1.50%	Oct-07	\$4,394,179.68	\$6,201,302.71	NA	\$466,554.09	\$702,063.41	NA
Franklin County	1.50%	Jan-93	\$3,960,418.62	\$4,171,198.38	5.3%	\$565,085.81	\$591,002.00	4.6%
Geary County	1.25%	Oct-06	\$4,327,654.44	\$4,962,030.50	NA	\$432,076.83	\$488,243.26	NA
Gove County	1.75%	Jan-06	\$599,363.52	\$683,694.01	14.1%	\$103,253.36	\$103,270.55	0.0%
Graham County	0.25%	Oct-03	\$93,380.57	\$103,392.19	10.7%	\$18,821.00	\$11,778.06	-37.4%
Gray County	1.00%	Oct-05	\$470,189.96	\$522,750.32	11.2%	\$68,220.81	\$83,563.42	22.5%
Greeley County	1.00%	Nov-82	\$120,009.00	\$129,971.37	8.3%	\$27,302.08	\$37,665.15	38.0%
Greenwood County	1.00%	Jul-95	\$501,913.51	\$524,764.49	4.6%	\$57,506.90	\$64,978.40	13.0%
Hamilton County	0.50%	Jan-93	\$133,836.94	\$136,750.33	2.2%	\$22,728.48	\$26,110.80	14.9%
Harvey County	2.00%	Oct-06	\$5,650,218.50	\$7,551,714.51	NA	\$529,180.88	\$794,431.07	NA
Haskell County	0.50%	Jan-83	\$242,974.84	\$266,731.70	9.8%	\$79,162.53	\$78,300.96	-1.1%
Hodgeman County	1.00%	Apr-07	\$9,846.47	\$153,184.38	NA	\$1,693.83	\$17,593.03	NA
Jackson County	1.40%	Apr-05	\$1,524,821.85	\$1,511,957.57	-0.8%	\$128,775.61	\$118,331.27	-8.1%
Jefferson County	1.00%	Oct-98	\$961,935.60	\$976,710.23	1.5%	\$157,592.80	\$154,431.20	-2.0%
Jewell County	1.00%	Feb-83	\$193,072.99	\$224,461.02	16.3%	\$42,683.59	\$54,840.74	28.5%
Johnson County	1.10%	Jan-03	\$103,519,289.51	\$110,119,912.08	6.4%	\$27,083,672.95	\$18,750,779.94	-30.8%
Kiowa County	1.00%	Nov-82	\$323,825.94	\$389,650.67	20.3%	\$87,934.45	\$185,632.23	111.1%
Labette County	1.25%	Oct-01	\$2,572,267.16	\$2,776,400.05	7.9%	\$368,694.21	\$359,472.04	-2.5%
Leavenworth County	1.00%	Jan-97	\$5,598,636.32	\$5,480,559.77	-2.1%	\$907,630.07	\$872,438.94	-3.9%
Lincoln County	1.00%	Feb-83	\$209,742.09	\$234,003.27	11.6%	\$20,165.69	\$51,157.59	153.7%
Logan County	1.00%	Nov-82	\$303,682.75	\$343,818.24	13.2%	\$29,828.58	\$32,090.78	7.6%
Lyon County	0.50%	Jul-99	\$2,072,470.30	\$2,121,869.94	2.4%	\$175,734.66	\$292,790.72	66.6%
Marion County	1.00%	Jul-87	\$867,992.62	\$888,840.46	2.4%	\$106,373.31	\$104,045.22	-2.2%
Mcpheerson County	1.00%	Jul-82	\$3,710,870.88	\$3,808,683.34	2.6%	\$585,852.32	\$531,800.00	-9.2%
Meade County	1.00%	Nov-84	\$377,093.43	\$428,572.07	13.7%	\$84,121.76	\$98,415.17	17.0%
Miami County	1.25%	Jan-01	\$3,584,395.38	\$3,731,999.06	4.1%	\$557,201.23	\$627,897.11	12.7%
Mitchell County	1.00%	Nov-82	\$780,127.25	\$864,962.72	10.9%	\$64,482.50	\$72,921.01	13.1%
Montgomery County	0.00%	Oct-02	\$6,883.29	\$9,358.77	36.0%	\$0.00	\$0.00	NA
Morris County	1.00%	Nov-82	\$516,366.18	\$524,633.85	1.6%	\$50,362.83	\$60,939.19	21.0%
Nemaha County	1.00%	Nov-82	\$923,965.03	\$1,023,233.26	10.7%	\$120,108.13	\$340,024.10	183.1%
Neosho County	1.00%	Oct-00	\$2,243,391.06	\$2,319,665.69	3.4%	\$494,834.27	\$476,421.89	-3.7%
Norton County	0.75%	Sep-03	\$400,241.95	\$407,500.13	1.8%	\$143,707.78	\$229,969.06	60.0%
Osage County	1.00%	Nov-82	\$983,439.28	\$983,213.01	0.0%	\$110,876.35	\$116,217.31	4.8%
Osborne County	1.50%	Oct-05	\$554,706.84	\$584,982.74	5.5%	\$50,891.43	\$59,228.77	16.4%
Ottawa County	1.00%	Jun-01	\$345,981.25	\$356,743.08	3.1%	\$70,137.42	\$47,888.53	-31.7%
Pawnee County	1.00%	Jul-83	\$555,885.22	\$603,309.27	8.5%	\$56,896.66	\$54,772.62	-3.7%
Phillips County	0.50%	Jan-06	\$282,860.91	\$281,081.15	-0.6%	\$65,454.97	\$55,819.14	-14.7%
Pottawatomie County	1.00%	Apr-05	\$3,959,540.00	\$4,162,691.13	5.1%	\$341,190.95	\$401,499.66	17.7%
Pratt County	1.00%	Jul-82	\$1,638,006.13	\$1,812,126.28	10.6%	\$145,811.92	\$150,653.85	3.3%
Rawlins County	1.00%	Feb-83	\$194,256.13	\$227,701.43	17.2%	\$53,525.45	\$99,228.30	85.4%
Reno County	1.00%	Jul-86	\$8,638,742.06	\$9,056,036.15	4.8%	\$965,199.26	\$844,080.90	-12.5%
Republic County	2.00%	Jul-03	\$778,554.90	\$917,502.08	17.8%	\$111,988.33	\$138,663.21	23.8%
Rice County	1.00%	Nov-82	\$787,414.01	\$895,764.27	13.8%	\$94,137.08	\$188,993.27	100.8%
Riley County	1.00%	Jan-99	\$7,380,250.02	\$7,531,641.96	2.1%	\$563,317.66	\$629,340.33	11.7%
Rooks County	0.00%	Oct-00	\$287.71	\$0.00	NA	\$0.00	\$0.00	NA
Russell County	2.00%	Oct-05	\$1,691,134.97	\$1,816,280.82	7.4%	\$203,244.46	\$306,748.59	50.9%
Saline County	1.00%	Jun-95	\$9,637,013.43	\$9,907,585.23	2.8%	\$758,917.51	\$757,669.14	-0.2%
Scott County	1.00%	May-82	\$561,323.58	\$671,284.61	19.6%	\$76,663.11	\$90,044.59	17.5%
Sedgwick County	1.00%	Jan-08	\$150,609,653.04	\$130,713,760.51	NA	\$16,693,815.56	\$15,196,482.02	NA
Seward County	1.25%	Jan-04	\$4,744,590.82	\$4,976,219.98	4.9%	\$908,772.56	\$1,047,500.12	15.3%
Shawnee County	1.15%	Jan-05	\$29,883,214.85	\$29,977,747.80	0.3%	\$3,659,305.20	\$4,335,672.69	18.5%
Sheridan County	1.00%	Jan-99	\$277,536.76	\$295,474.67	6.5%	\$53,963.59	\$122,445.95	126.9%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)		Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	
Sherman County	2.25%	Jul-06	\$1,959,117.76	\$2,323,271.17	NA	\$211,424.99	\$428,449.89	NA
Stafford County	1.00%	Nov-84	\$357,515.62	\$403,337.21	12.8%	\$44,467.68	\$45,826.73	3.1%
Stanton County	1.00%	Nov-84	\$195,327.65	\$222,332.37	13.8%	\$59,004.35	\$42,717.55	-27.6%
Sumner County	1.00%	Oct-04	\$1,705,099.97	\$1,852,567.67	8.6%	\$220,149.36	\$282,226.84	28.2%
Thomas County	1.00%	Nov-82	\$1,435,767.09	\$1,537,966.56	7.1%	\$147,131.28	\$204,892.49	39.3%
Trego County	0.50%	Apr-05	\$196,680.55	\$205,954.52	4.7%	\$29,705.51	\$51,350.68	72.9%
Wabaunsee County	1.50%	Jan-08	\$367,249.15	\$414,703.21	NA	\$71,989.44	\$95,290.85	NA
Washington County	1.00%	Feb-83	\$416,650.71	\$448,566.07	7.7%	\$75,927.73	\$79,254.39	4.4%
Wichita County	2.00%	Jan-96	\$446,293.54	\$501,440.62	12.4%	\$122,833.68	\$181,077.18	47.4%
Wilson County	1.00%	Oct-00	\$858,007.87	\$918,314.33	7.0%	\$156,491.05	\$196,963.12	25.9%
Woodson County	1.00%	Oct-05	\$220,968.34	\$229,350.38	3.8%	\$35,941.96	\$34,962.52	-2.7%
Wyandotte County	1.00%	Jan-84	\$21,321,503.82	\$21,325,140.99	0.0%	\$3,320,689.22	\$3,345,303.55	0.7%
Abilene	0.50%	Jan-06	\$584,169.79	\$654,711.78	12.1%	\$46,010.88	\$44,316.67	-3.7%
Almena	0.50%	Apr-03	\$10,627.94	\$10,302.18	-3.1%	\$1,979.78	\$2,726.83	37.7%
Altamont	1.00%	Jul-99	\$59,231.47	\$58,270.89	-1.6%	\$16,119.83	\$17,502.49	8.6%
Americus	0.50%	Apr-87	\$12,892.55	\$13,053.14	1.2%	\$2,156.03	\$2,317.19	7.5%
Andover	1.00%	Jan-08	\$2,067,260.54	\$1,975,205.72	NA	\$295,826.70	\$246,334.96	NA
Anthony	1.50%	Jan-01	\$406,508.13	\$433,398.10	6.6%	\$47,203.10	\$38,542.31	-18.3%
Argonia	1.00%	Jan-91	\$27,009.60	\$26,891.68	-0.4%	\$3,405.08	\$4,365.89	28.2%
Arkansas City	1.00%	Apr-85	\$1,483,449.94	\$1,504,723.12	1.4%	\$182,124.53	\$192,261.33	5.6%
Arma	0.50%	Nov-82	\$34,061.84	\$36,179.49	6.2%	\$8,047.33	\$7,696.00	-4.4%
Atchison	1.00%	Aug-83	\$1,391,697.26	\$1,430,308.24	2.8%	\$168,492.46	\$188,374.09	11.8%
Attica	1.00%	Apr-07	\$6,285.03	\$74,972.56	NA	\$351.77	\$7,754.16	NA
Auburn	1.00%	Jul-84	\$92,663.00	\$95,793.56	3.4%	\$8,845.96	\$9,758.12	10.3%
Augusta	1.00%	Oct-06	\$698,334.70	\$927,533.10	NA	\$67,668.83	\$102,407.97	NA
Axtell	1.00%	Apr-07	\$7,842.69	\$36,651.51	NA	\$1,301.45	\$17,980.53	NA
Baldwin City	1.00%	Jul-91	\$325,611.05	\$314,209.60	-3.5%	\$37,324.83	\$42,142.88	12.9%
Basehor	1.00%	Oct-95	\$225,501.48	\$222,986.46	-1.1%	\$73,368.27	\$70,333.07	-4.1%
Baxter Springs	1.00%	Jul-85	\$346,999.76	\$359,419.37	3.6%	\$88,258.64	\$91,801.26	4.0%
Belle Plaine	1.00%	Oct-89	\$85,034.73	\$79,242.12	-6.8%	\$10,541.89	\$14,170.43	34.4%
Beloit	0.50%	Jul-01	\$294,543.27	\$322,913.39	9.6%	\$19,466.65	\$24,420.61	25.4%
Benton	1.00%	Oct-99	\$52,368.55	\$52,810.54	0.8%	\$11,538.74	\$13,949.31	20.9%
Blue Rapids	1.00%	Jan-05	\$86,749.90	\$88,110.89	1.6%	\$10,855.42	\$9,611.19	-11.5%
Bonner Springs	1.75%	Jan-07	\$2,906,027.79	\$3,256,412.13	NA	\$314,149.22	\$449,184.99	NA
Bronson	1.00%	Jan-97	\$14,926.65	\$12,794.69	-14.3%	\$1,089.35	\$1,614.38	48.2%
Burden	1.00%	Jan-96	\$33,412.60	\$23,416.72	-29.9%	\$4,634.98	\$7,388.03	59.4%
Burlington	1.00%	Jan-05	\$346,932.20	\$375,766.81	8.3%	\$42,143.51	\$36,595.54	-13.2%
Caldwell	1.00%	Nov-82	\$81,115.48	\$84,558.86	4.2%	\$14,137.07	\$17,828.54	26.1%
Caney	2.75%	Apr-03	\$410,263.72	\$427,325.49	4.2%	\$85,298.00	\$82,781.14	-3.0%
Carbondale	1.00%	Apr-05	\$69,972.31	\$74,871.97	7.0%	\$5,802.11	\$7,571.83	30.5%
Cedar Vale	1.00%	Oct-97	\$35,172.84	\$36,794.70	4.6%	\$10,918.05	\$13,831.30	26.7%
Chanute	1.00%	Nov-87	\$1,765,243.63	\$1,798,972.75	1.9%	\$375,894.59	\$372,338.03	-0.9%
Chase	0.50%	Oct-06	\$6,915.60	\$10,497.14	NA	\$522.14	\$2,119.46	NA
Cherryvale	2.75%	Oct-07	\$324,458.67	\$449,571.04	NA	\$36,610.13	\$56,662.04	NA
Chetopa	1.50%	Jan-02	\$104,857.73	\$113,398.82	8.1%	\$19,482.29	\$20,709.66	6.3%
Claffin	0.50%	Oct-05	\$23,241.94	\$28,294.01	21.7%	\$2,624.39	\$2,884.01	9.9%
Clay Center	1.00%	Nov-84	\$650,123.94	\$689,118.52	6.0%	\$43,790.80	\$66,185.09	51.1%
Coffeyville	2.50%	Oct-02	\$3,987,786.79	\$3,723,913.86	-6.6%	\$682,030.16	\$329,668.25	-51.7%
Colby	0.25%	Apr-05	\$311,760.51	\$334,198.05	7.2%	\$21,683.94	\$27,038.00	24.7%
Coldwater	1.00%	Jul-98	\$104,346.69	\$124,229.89	19.1%	\$13,150.21	\$14,116.28	7.3%
Collyer	1.00%	Jan-01	\$7,531.30	\$7,467.82	-0.8%	\$710.45	\$828.82	16.7%
Columbus	1.00%	Jul-97	\$396,028.88	\$461,406.37	16.5%	\$72,816.55	\$63,945.45	-12.2%
Concordia	1.00%	Feb-83	\$966,572.97	\$1,030,338.74	6.6%	\$55,920.85	\$68,698.11	22.8%
Conway Springs	1.00%	Oct-89	\$56,184.43	\$64,122.53	14.1%	\$7,853.90	\$9,998.48	27.3%
Cottonwood Falls	1.00%	Jan-91	\$54,766.60	\$54,272.57	-0.9%	\$5,003.43	\$6,667.64	33.3%
Council Grove	1.00%	Oct-03	\$343,220.77	\$341,966.68	-0.4%	\$20,293.83	\$27,435.50	35.2%
Dearing	1.00%	Apr-03	\$16,690.17	\$19,862.96	19.0%	\$2,576.83	\$2,520.98	-2.2%
Deerfield	1.00%	Oct-94	\$21,526.72	\$21,676.57	0.7%	\$2,609.88	\$3,692.07	41.5%
Delphos	1.00%	Nov-84	\$8,611.80	\$18,151.88	110.8%	\$2,597.07	\$3,676.17	41.6%
Derby	0.50%	Apr-03	\$1,466,558.67	\$1,574,585.93	7.4%	\$131,863.36	\$167,221.62	26.8%
DeSoto	1.75%	Jul-02	\$633,152.55	\$586,620.51	-7.3%	\$205,206.83	\$210,828.24	2.7%
Dighton	1.00%	Jul-83	\$96,893.55	\$110,210.58	13.7%	\$31,814.42	\$33,706.50	5.9%
Dodge City	1.00%	Oct-97	\$3,970,843.06	\$4,386,372.98	10.5%	\$366,845.40	\$434,687.46	18.5%
Douglass	1.00%	Jan-95	\$88,925.71	\$96,135.78	8.1%	\$13,728.00	\$19,797.78	44.2%
Easton	1.00%	Jul-85	\$20,379.94	\$21,587.36	5.9%	\$7,340.83	\$5,396.95	-26.5%
Edgerton	1.00%	Jul-85	\$51,492.68	\$48,841.17	-5.1%	\$16,155.00	\$11,647.96	-27.9%
Edna	1.00%	Jan-89	\$22,091.82	\$21,525.01	-2.6%	\$4,175.96	\$4,991.85	19.5%
Edwardsville	1.00%	Jan-86	\$203,566.27	\$231,787.98	13.9%	\$79,394.78	\$96,695.16	21.8%
Effingham	1.00%	Nov-83	\$23,728.65	\$24,568.03	3.5%	\$4,439.66	\$5,882.32	32.5%
El Dorado	1.00%	Oct-89	\$2,086,065.06	\$2,242,678.31	7.5%	\$141,856.93	\$158,518.99	11.7%
Elkhart	1.00%	Jan-95	\$208,989.16	\$212,958.90	1.9%	\$43,774.35	\$49,531.68	13.2%
Ellinwood	0.50%	Jan-07	\$16,430.72	\$67,129.37	NA	\$1,774.85	\$7,126.48	NA
Ellis	2.00%	Oct-06	\$209,147.55	\$298,678.22	NA	\$28,709.69	\$39,648.55	NA
Ellsworth	1.25%	Jul-00	\$329,683.57	\$363,073.21	10.1%	\$29,049.48	\$32,032.45	10.3%
Elwood	1.00%	Nov-84	\$155,123.46	\$127,189.30	-18.0%	\$44,381.94	\$42,584.80	-4.0%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	Percent Change	Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	Percent Change
Emporia	1.00%	Jan-95	\$3,805,626.96	\$3,881,204.91	2.0%	\$269,691.71	\$288,520.96	7.0%
Erie	1.00%	Jan-88	\$84,824.42	\$86,964.53	2.5%	\$11,864.84	\$14,476.81	22.0%
Eudora	1.00%	Jan-07	\$153,061.59	\$224,211.80	NA	\$28,791.72	\$43,574.62	NA
Eureka	1.00%	Oct-05	\$266,392.36	\$281,202.63	5.6%	\$19,094.46	\$23,235.43	21.7%
Fairway	1.00%	Jul-86	\$304,261.95	\$344,675.29	13.3%	\$88,055.34	\$99,462.33	13.0%
Florence	1.00%	Apr-05	\$48,599.77	\$38,794.15	-20.2%	\$3,605.80	\$2,878.37	-20.2%
Fontana	0.50%	Jul-97	\$2,445.93	\$3,005.31	22.9%	\$723.91	\$1,139.99	57.5%
Fort Scott	1.00%	Jan-84	\$1,132,805.20	\$1,225,882.66	8.2%	\$154,542.68	\$131,373.11	-15.0%
Frankfort	1.00%	Apr-03	\$89,601.65	\$91,623.43	2.3%	\$7,907.13	\$7,563.25	-4.3%
Fredonia	1.50%	Apr-06	\$484,426.68	\$532,767.25	10.0%	\$54,256.11	\$85,367.21	57.3%
Frontenac	1.00%	Jan-95	\$304,632.22	\$350,708.94	15.1%	\$46,484.10	\$60,961.24	31.1%
Galena	1.00%	Jul-84	\$128,891.28	\$139,174.44	8.0%	\$57,631.38	\$54,322.38	-5.7%
Garden City	1.00%	Jul-94	\$4,383,910.49	\$4,793,827.43	9.4%	\$257,079.16	\$293,005.12	14.0%
Gardner	1.50%	Jan-06	\$2,153,896.84	\$2,430,804.83	12.9%	\$593,819.38	\$483,959.44	-18.5%
Garnett	0.50%	Jan-99	\$225,516.47	\$225,933.31	0.2%	\$15,419.58	\$15,035.80	-2.5%
Gas	1.00%	Jan-91	\$0.00	\$2,084.88	NA	\$1,668.05	\$1,639.91	-1.7%
Geneseo	0.50%	Oct-05	\$4,873.45	\$4,192.43	-14.0%	\$785.37	\$961.58	22.4%
Girard	1.00%	Jan-01	\$255,754.70	\$251,537.81	-1.6%	\$63,741.48	\$62,381.14	-2.1%
Glade	1.00%	Jan-01	\$16,163.87	\$16,117.07	-0.3%	\$535.79	\$707.51	32.0%
Glasco	1.00%	Jul-83	\$22,381.58	\$24,316.11	8.6%	\$2,798.43	\$2,913.52	4.1%
Grandview Plaza	1.00%	Apr-99	\$52,146.92	\$56,592.89	8.5%	\$4,009.44	\$6,708.40	67.3%
Great Bend	0.50%	Apr-00	\$1,562,707.19	\$1,667,582.39	6.7%	\$105,983.08	\$121,541.75	14.7%
Greensburg	0.50%	Oct-06	\$52,992.79	\$102,036.79	NA	\$4,786.63	\$22,803.64	NA
Grinnell	0.25%	Jan-03	\$6,480.41	\$6,305.04	-2.7%	\$1,061.40	\$1,047.37	-1.3%
Hardtner	0.00%	Jan-02	\$0.00	\$0.00	NA	\$0.00	\$0.00	NA
Harper	1.00%	Jan-01	\$230,015.88	\$212,534.88	-7.6%	\$23,307.36	\$24,974.30	7.2%
Hays	1.75%	Jan-05	\$7,889,510.34	\$8,417,895.71	6.7%	\$551,682.28	\$717,493.78	30.1%
Herington	1.50%	Apr-06	\$317,532.34	\$336,933.74	6.1%	\$37,510.72	\$36,973.42	-1.4%
Hiawatha	1.00%	Apr-05	\$572,446.52	\$623,415.61	8.9%	\$63,461.38	\$62,849.13	-1.0%
Highland	1.00%	Apr-08	\$0.00	\$2,830.56	NA	\$0.00	\$1,096.55	NA
Hill City	1.00%	Jul-85	\$232,069.53	\$258,176.23	11.2%	\$13,688.48	\$16,422.05	20.0%
Hillsboro	1.00%	Oct-05	\$348,572.00	\$356,727.38	2.3%	\$21,155.06	\$22,874.11	8.1%
Hoisington	0.50%	Oct-05	\$88,963.25	\$99,638.65	12.0%	\$7,853.81	\$8,650.00	10.1%
Holton	0.25%	Jan-95	\$188,854.99	\$188,204.22	-0.3%	\$8,534.20	\$9,541.89	11.8%
Horton	1.00%	Jul-87	\$128,095.22	\$137,571.85	7.4%	\$18,500.88	\$19,313.26	4.4%
Hugoton	1.50%	Apr-07	\$389,135.34	\$662,113.29	NA	\$131,892.40	\$133,252.41	NA
Humboldt	1.00%	Oct-03	\$110,956.46	\$110,228.25	-0.7%	\$21,667.50	\$35,384.66	63.3%
Hutchinson	0.75%	Apr-94	\$5,321,725.23	\$5,612,536.27	5.5%	\$410,685.07	\$445,016.34	8.4%
Independence	2.25%	Oct-02	\$4,183,838.92	\$4,342,293.20	3.8%	\$300,963.12	\$356,170.50	18.3%
Iola	1.00%	Jan-90	\$978,280.83	\$1,105,110.22	13.0%	\$99,973.51	\$82,093.31	-17.9%
Junction City	1.00%	Nov-82	\$3,341,338.66	\$3,453,624.68	3.4%	\$214,965.92	\$253,053.37	17.7%
Kanopolis	1.00%	Jul-85	\$15,435.97	\$19,360.48	25.4%	\$3,600.27	\$4,480.39	24.4%
Kansas City	1.25%	Oct-04	\$23,526,299.67	\$23,256,008.89	-1.1%	\$3,721,794.62	\$3,681,858.40	-1.1%
Kincaid	1.00%	Jul-99	\$6,004.27	\$4,979.32	-17.1%	\$875.68	\$1,479.21	68.9%
Kingman	1.00%	Jan-05	\$373,157.27	\$402,944.91	8.0%	\$33,422.95	\$28,539.75	-14.6%
Kinsley	1.00%	Apr-07	\$7,565.32	\$123,868.66	NA	\$604.88	\$11,614.46	NA
Kiowa	1.00%	Jan-01	\$102,885.63	\$109,270.88	6.2%	\$18,200.18	\$15,883.73	-12.7%
LaCrosse	1.00%	Jan-96	\$106,829.74	\$115,605.97	8.2%	\$7,919.14	\$9,632.32	21.6%
LaCygne	1.00%	Oct-88	\$91,971.28	\$86,183.81	-6.3%	\$45,087.73	\$22,441.79	-50.2%
Lakin	1.00%	Jul-83	\$134,188.17	\$139,477.38	3.9%	\$22,064.54	\$22,413.26	1.6%
Lansing	1.00%	Jan-89	\$685,318.65	\$627,275.59	-8.5%	\$108,674.15	\$115,259.34	6.1%
Larned	0.50%	Apr-05	\$217,672.80	\$240,642.18	10.6%	\$14,213.84	\$14,779.72	4.0%
Lawrence	1.00%	Oct-90	\$12,302,590.50	\$12,707,719.72	3.3%	\$917,494.38	\$949,443.50	3.5%
Leavenworth	1.00%	Mar-85	\$3,478,169.75	\$3,501,590.86	0.7%	\$395,958.21	\$381,936.02	-3.5%
Leawood	1.53%	Apr-07	\$6,104,095.92	\$8,500,877.80	NA	\$1,437,015.47	\$2,082,772.75	NA
Lebo	1.00%	Apr-08	\$0.00	\$4,856.03	NA	\$0.00	\$586.95	NA
Lenexa	1.13%	Oct-00	\$10,563,429.06	\$12,147,823.07	15.0%	\$5,034,213.95	\$3,659,239.17	-27.3%
Liberal	1.40%	Jul-06	\$4,576,371.85	\$5,082,927.48	NA	\$640,166.42	\$751,359.12	NA
Lindsborg	1.00%	Jul-00	\$223,105.74	\$235,973.59	5.8%	\$21,458.89	\$26,180.77	22.0%
Linwood	1.00%	Apr-03	\$24,349.31	\$20,342.58	-16.5%	\$9,410.17	\$6,344.89	-32.6%
Longford	1.00%	Jan-89	\$5,327.93	\$7,473.52	40.3%	\$1,004.89	\$1,030.26	2.5%
Louisburg	1.00%	Jan-97	\$620,642.05	\$666,252.67	7.3%	\$82,272.06	\$104,386.51	26.9%
Lyndon	1.00%	Jan-99	\$95,151.63	\$86,864.32	-8.7%	\$10,748.75	\$8,668.06	-19.4%
Lyons	0.50%	Oct-01	\$175,622.77	\$194,557.56	10.8%	\$17,446.60	\$18,106.48	3.8%
Manhattan	1.00%	Jan-07	\$10,308,325.08	\$9,111,240.03	NA	\$732,836.84	\$644,448.73	NA
Mankato	0.75%	Oct-05	\$63,983.91	\$83,020.63	29.8%	\$9,410.08	\$13,683.52	45.4%
Maple Hill	0.75%	Jan-03	\$23,211.74	\$22,259.86	-4.1%	\$2,663.29	\$2,847.99	6.9%
Marion	0.75%	Jul-01	\$123,588.13	\$135,359.97	9.5%	\$17,358.86	\$12,950.62	-25.4%
Marysville	1.00%	Oct-99	\$712,611.36	\$810,904.87	13.8%	\$59,039.63	\$103,876.07	75.9%
Mayfield	0.50%	Nov-82	\$3,798.83	\$4,028.05	6.0%	\$1,158.69	\$254.91	-78.0%
McPherson	0.50%	Oct-02	\$1,117,069.19	\$1,154,243.13	3.3%	\$110,100.13	\$122,347.67	11.1%
Meade	0.50%	Oct-07	\$0.00	\$51,754.99	NA	\$0.00	\$9,577.62	NA
Medicine Lodge	0.75%	Jul-06	\$225,316.52	\$294,627.50	NA	\$28,752.76	\$51,480.83	NA
Merriam	1.25%	Jan-01	\$5,850,915.75	\$6,336,247.15	8.3%	\$670,209.70	\$662,418.27	-1.2%
Miltonvale	1.00%	Jul-87	\$47,318.42	\$41,120.73	-13.1%	\$13,822.50	\$5,407.45	-60.9%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

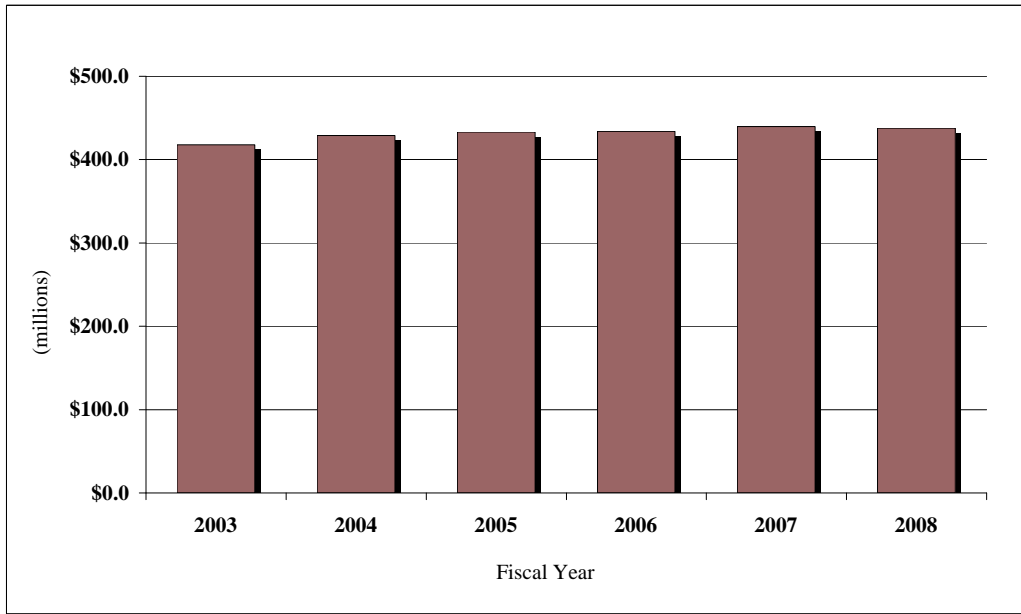
County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)		Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	
Minneapolis	1.00%	Apr-05	\$187,604.16	\$192,481.44	2.6%	\$16,912.84	\$14,620.35	-13.6%
Minneola	1.00%	Jul-99	\$36,706.10	\$40,746.52	11.0%	\$4,512.39	\$9,464.04	109.7%
Mission	1.25%	Oct-02	\$2,587,575.84	\$2,645,004.98	2.2%	\$659,309.65	\$475,188.94	-27.9%
Mission Hills	1.00%	Jan-05	\$418,950.53	\$451,196.24	7.7%	\$141,929.27	\$151,934.06	7.0%
Moran	0.50%	Jul-84	\$18,774.17	\$20,164.72	7.4%	\$2,747.01	\$2,936.38	6.9%
Morland	1.00%	Oct-96	\$10,413.23	\$11,951.76	14.8%	\$1,227.57	\$2,007.20	63.5%
Moscow	1.00%	Oct-03	\$17,601.72	\$16,824.16	-4.4%	\$34,256.64	\$14,039.91	-59.0%
Mound City	1.00%	Jul-93	\$112,846.90	\$104,173.97	-7.7%	\$9,256.05	\$11,655.49	25.9%
Neodesha	2.00%	Oct-92	\$437,239.99	\$457,827.57	4.7%	\$74,364.34	\$101,824.52	36.9%
Ness City	1.00%	Oct-02	\$179,161.85	\$184,923.09	3.2%	\$12,972.89	\$13,257.09	2.2%
Norton	0.50%	Apr-93	\$193,666.33	\$203,631.10	5.1%	\$40,827.43	\$38,634.15	-5.4%
Oak Hill	1.00%	Jan-07	\$176.37	\$856.09	NA	\$29.96	\$1,718.82	NA
Ogden	1.00%	Nov-82	\$72,488.83	\$70,678.62	-2.5%	\$8,843.31	\$41,771.03	372.3%
Olathe	1.13%	Apr-00	\$22,522,601.71	\$23,194,240.12	3.0%	\$2,688,251.40	\$2,758,439.43	2.6%
Olpe	0.50%	Apr-05	\$17,712.86	\$18,199.33	2.7%	\$5,145.44	\$5,615.41	9.1%
Onaga	1.00%	Nov-82	\$63,570.63	\$64,108.58	0.8%	\$10,565.71	\$8,702.51	-17.6%
Osage City	1.00%	Oct-03	\$346,220.13	\$339,457.31	-2.0%	\$26,928.91	\$20,702.77	-23.1%
Osawatomie	1.00%	Oct-05	\$116,425.05	\$197,350.21	69.5%	\$18,405.75	\$30,520.29	65.8%
Oskaloosa	1.00%	Oct-07	\$0.00	\$67,531.63	NA	\$0.00	\$9,285.92	NA
Oswego	1.00%	Jul-95	\$138,258.97	\$142,290.12	2.9%	\$18,189.29	\$19,933.61	9.6%
Ottawa	1.10%	Jul-06	\$2,017,686.99	\$2,252,407.21	NA	\$254,088.08	\$268,119.46	NA
Overbrook	1.00%	Jan-99	\$89,381.62	\$94,307.64	5.5%	\$8,166.79	\$9,317.13	14.1%
Overland Park	1.13%	Apr-99	\$40,496,107.19	\$43,631,156.12	7.7%	\$12,476,062.97	\$7,658,349.42	-38.6%
Oxford	1.00%	Nov-84	\$57,548.61	\$53,230.46	-7.5%	\$8,431.02	\$11,016.74	30.7%
Paola	1.25%	Oct-07	\$1,242,808.92	\$1,436,795.65	NA	\$100,580.70	\$118,621.56	NA
Parker	1.00%	Oct-03	\$22,045.82	\$24,186.57	9.7%	\$2,618.69	\$2,129.74	-18.7%
Parsons	1.00%	Jan-97	\$1,505,602.30	\$1,633,980.40	8.5%	\$160,165.50	\$156,070.35	-2.6%
Paxico	1.00%	Oct-96	\$12,159.86	\$9,030.20	-25.7%	\$3,241.04	\$2,243.57	-30.8%
Peabody	1.00%	Apr-07	\$4,664.43	\$71,444.62	NA	\$455.26	\$10,342.53	NA
Perry	0.50%	Jul-81	\$41,429.63	\$47,422.06	14.5%	\$3,769.95	\$6,694.06	77.6%
Phillipsburg	1.00%	Jul-01	\$389,668.17	\$399,324.98	2.5%	\$58,230.91	\$49,741.23	-14.6%
Pittsburg	1.00%	Jan-07	\$2,012,711.34	\$3,117,273.13	NA	\$205,453.43	\$351,785.70	NA
Plainville	1.00%	Apr-97	\$272,344.26	\$294,868.16	8.3%	\$25,878.71	\$20,710.75	-20.0%
Pleasanton	1.00%	Oct-95	\$154,835.12	\$141,792.04	-8.4%	\$15,299.97	\$20,188.73	32.0%
Pomona	1.00%	Dec-27	\$50,339.33	\$49,590.64	-1.5%	\$7,051.34	\$6,565.45	-6.9%
Prairie Village	1.00%	Feb-84	\$1,986,262.37	\$2,073,501.74	4.4%	\$342,369.42	\$357,491.63	4.4%
Pratt	0.75%	Jan-05	\$1,034,774.22	\$1,159,534.53	12.1%	\$55,466.78	\$64,765.36	16.8%
Princeton	0.50%	Jul-95	\$7,487.83	\$7,740.45	3.4%	\$1,172.68	\$1,031.02	-12.1%
Protection	1.50%	Oct-07	\$49,344.57	\$62,698.92	27.1%	\$5,030.45	\$7,972.70	58.5%
Ransom	0.50%	Oct-93	\$13,161.56	\$13,143.25	-0.1%	\$1,240.39	\$1,058.92	-14.6%
Richmond	0.25%	Apr-05	\$5,718.97	\$11,557.28	102.1%	\$999.45	\$1,102.70	10.3%
Riley	1.00%	Jul-92	\$57,224.35	\$54,539.53	-4.7%	\$9,398.10	\$8,095.89	-13.9%
Roeland Park	1.25%	Apr-03	\$1,581,376.83	\$1,593,210.40	0.7%	\$111,833.43	\$108,806.04	-2.7%
Rolla	2.00%	Oct-07	\$17,702.34	\$27,775.97	NA	\$6,264.62	\$15,940.85	NA
Rose Hill	1.00%	Oct-00	\$191,245.71	\$214,882.05	12.4%	\$37,064.05	\$39,023.18	5.3%
Rossville	1.00%	Oct-86	\$104,719.14	\$109,103.59	4.2%	\$7,199.30	\$6,178.50	-14.2%
Sabetha	1.00%	Oct-07	\$178,022.23	\$308,847.70	NA	\$19,512.62	\$42,333.67	NA
Saint Marys	1.00%	Nov-84	\$182,902.14	\$200,572.18	9.7%	\$26,025.62	\$67,664.99	160.0%
Saint Paul	1.00%	Apr-98	\$52,583.69	\$49,739.31	-5.4%	\$14,879.44	\$15,311.91	2.9%
Salina	0.75%	Jan-99	\$6,875,893.93	\$7,063,934.18	2.7%	\$505,307.89	\$512,906.17	1.5%
Satanta	0.50%	Jan-87	\$51,329.49	\$68,891.06	34.2%	\$7,802.15	\$14,037.86	79.9%
Scammon	1.00%	Apr-88	\$16,813.33	\$18,300.72	8.8%	\$5,618.76	\$3,168.46	-43.6%
Scott City	0.50%	Apr-07	\$15,967.28	\$233,410.94	NA	\$1,934.58	\$29,946.04	NA
Sedan	1.50%	Apr-05	\$157,664.04	\$171,092.24	8.5%	\$19,281.84	\$23,352.35	21.1%
Seneca	1.00%	Apr-07	\$29,675.89	\$478,878.39	NA	\$4,062.47	\$37,688.04	NA
Shawnee	1.25%	Apr-05	\$10,558,795.60	\$10,648,360.70	0.8%	\$1,901,269.53	\$1,471,513.04	-22.6%
Smith Center	0.50%	Jan-01	\$101,368.21	\$115,197.01	13.6%	\$10,885.26	\$13,014.31	19.6%
South Hutchinson	0.75%	Oct-05	\$239,410.25	\$249,318.42	4.1%	\$19,856.45	\$27,204.06	37.0%
Spivey	0.50%	Jan-79	\$43,683.77	\$37,573.72	-14.0%	\$123.12	\$985.07	700.1%
Spring Hill	1.00%	Feb-84	\$451,321.89	\$480,694.87	6.5%	\$100,867.41	\$140,485.47	39.3%
Stockton	1.50%	Jan-99	\$202,308.09	\$205,390.74	1.5%	\$15,869.01	\$19,552.42	23.2%
Strong City	1.00%	Jan-90	\$52,805.02	\$51,660.03	-2.2%	\$4,091.01	\$4,939.50	20.7%
Sublette	0.50%	Jan-83	\$58,794.97	\$67,621.62	15.0%	\$10,067.61	\$10,770.04	7.0%
Syracuse	1.00%	Jun-84	\$180,403.93	\$194,144.26	7.6%	\$22,453.83	\$25,194.62	12.2%
Thayer	1.00%	Jul-95	\$39,016.22	\$39,415.32	1.0%	\$5,227.80	\$4,596.42	-12.1%
Tonganoxie	1.75%	Oct-07	\$448,842.68	\$599,683.89	NA	\$49,356.24	\$90,734.61	NA
Topeka	1.00%	Nov-82	\$23,904,708.27	\$24,684,615.18	3.3%	\$2,875,280.33	\$3,287,747.30	14.3%
Toronto	0.50%	Nov-82	\$5,977.04	\$6,838.26	14.4%	\$512.71	\$591.17	15.3%
Towanda	1.00%	Jul-95	\$64,785.36	\$80,111.53	23.7%	\$29,617.39	\$23,453.17	-20.8%
Troy	1.00%	Oct-07	\$252.16	\$30,301.54	NA	\$0.00	\$10,295.19	NA
Udall	1.00%	Oct-05	\$41,196.20	\$41,912.84	1.7%	\$7,510.35	\$5,011.01	-33.3%
Ulysses	1.00%	Nov-83	\$772,124.13	\$830,235.85	7.5%	\$169,655.81	\$186,312.49	9.8%
Valley Falls	1.00%	Apr-07	\$5,006.62	\$77,019.33	NA	\$703.89	\$7,919.27	NA
Wakeeney	1.00%	Feb-83	\$262,544.45	\$285,827.68	8.9%	\$23,903.33	\$27,157.38	13.6%
Wakefield	1.00%	Nov-82	\$34,073.31	\$37,644.98	10.5%	\$7,733.83	\$10,446.65	35.1%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Sales Tax</u>			<u>Use Tax</u>		
			<u>Fiscal Year 2007 (July 06 - June 07)</u>	<u>Fiscal Year 2008 (July 07 - June 08)</u>	<u>Percent Change</u>	<u>Fiscal Year 2007 (July 06 - June 07)</u>	<u>Fiscal Year 2008 (July 07 - June 08)</u>	<u>Percent Change</u>
Wamego	1.75%	Jan-93	\$889,035.65	\$954,225.18	7.3%	\$125,450.93	\$139,665.58	11.3%
Waterville	1.00%	Apr-05	\$41,041.39	\$44,117.78	7.5%	\$5,474.78	\$5,454.51	-0.4%
Wathena	1.00%	Oct-06	\$57,617.99	\$107,445.72	NA	\$16,353.46	\$35,667.75	NA
Weir	1.00%	Nov-84	\$29,288.40	\$27,729.28	-5.3%	\$7,585.80	\$7,257.76	-4.3%
Wellington	1.25%	Jan-94	\$1,171,698.41	\$1,290,048.44	10.1%	\$116,433.34	\$164,172.11	41.0%
Wellsville	0.50%	Jan-93	\$68,279.70	\$71,139.95	4.2%	\$9,094.03	\$10,229.98	12.5%
Westmoreland	1.00%	Jan-93	\$63,534.11	\$58,211.77	-8.4%	\$5,372.94	\$5,085.90	-5.3%
Westwood	1.00%	Feb-84	\$182,412.55	\$188,341.85	3.3%	\$36,560.58	\$27,749.62	-24.1%
Westwood Hills	1.00%	Feb-84	\$16,908.37	\$18,462.32	9.2%	\$7,303.86	\$5,634.20	-22.9%
Williamsburg	1.00%	Oct-96	\$15,750.06	\$15,679.12	-0.5%	\$5,357.08	\$2,859.67	-46.6%
Wilson	1.00%	Sep-83	\$58,741.35	\$58,297.58	-0.8%	\$9,226.50	\$9,406.15	1.9%
Winfield	1.00%	Nov-84	\$1,528,619.33	\$1,550,967.84	1.5%	\$136,861.92	\$122,286.70	-10.6%
Yates Center	1.75%	Jan-02	\$229,385.02	\$225,826.66	-1.6%	\$32,874.15	\$34,797.53	5.9%
Horsethief Reservoir	0.15%	Oct-05	\$1,571,757.33	\$1,729,695.96	10.0%	\$163,376.28	\$186,626.10	14.2%
Statewide			\$734,039,192.27	\$750,581,382.16	2.3%	\$114,752,186.78	\$104,249,382.86	-9.2%

Motor Fuel Tax Gross Collections

The point of taxation on special fuels is at the wholesale distributor level. The 2002 Legislature enacted House Bill 3011, which increased all motor fuel tax rates by \$.02 per gallon effective July 1, 2002 and increases all motor fuel tax rates by \$.01 per gallon effective July 1, 2003.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2003	\$417,801,358	9.5%
2004	\$429,032,527	2.7%
2005	\$433,086,627	0.9%
2006	\$434,105,057	0.2%
2007	\$439,898,005	1.3%
2008	\$437,737,717	-0.5%

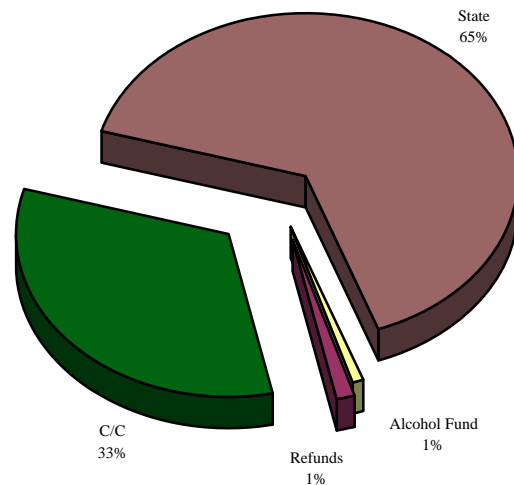
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2007</u>	Fiscal Year <u>2008</u>	Percent <u>Change</u>
Regular (Gasoline and Gasohol)	\$314,750,477	\$310,198,494	(1.4%)
Special (Diesel) Fuel	\$111,296,886	\$115,642,467	3.9%
LP Gas Fuel	\$225,641	\$214,113	(5.1%)
Interstate Motor Fuel	\$13,382,212	\$11,419,208	(14.7%)
Motor Carrier Trip Permits	<u>\$242,792</u>	<u>\$263,435</u>	8.5%
Total (Gross)	\$439,898,008	\$437,737,717	(0.5%)

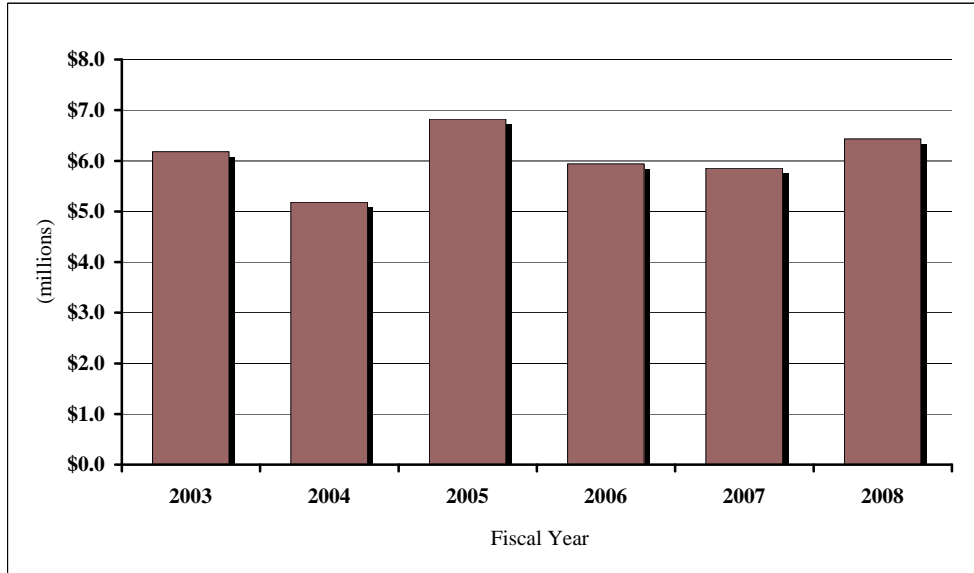
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$283,935,852
Special City/County Highway Fund	\$143,871,671
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$6,430,194</u>
Total	\$437,737,717



Motor Fuel Refund Amounts

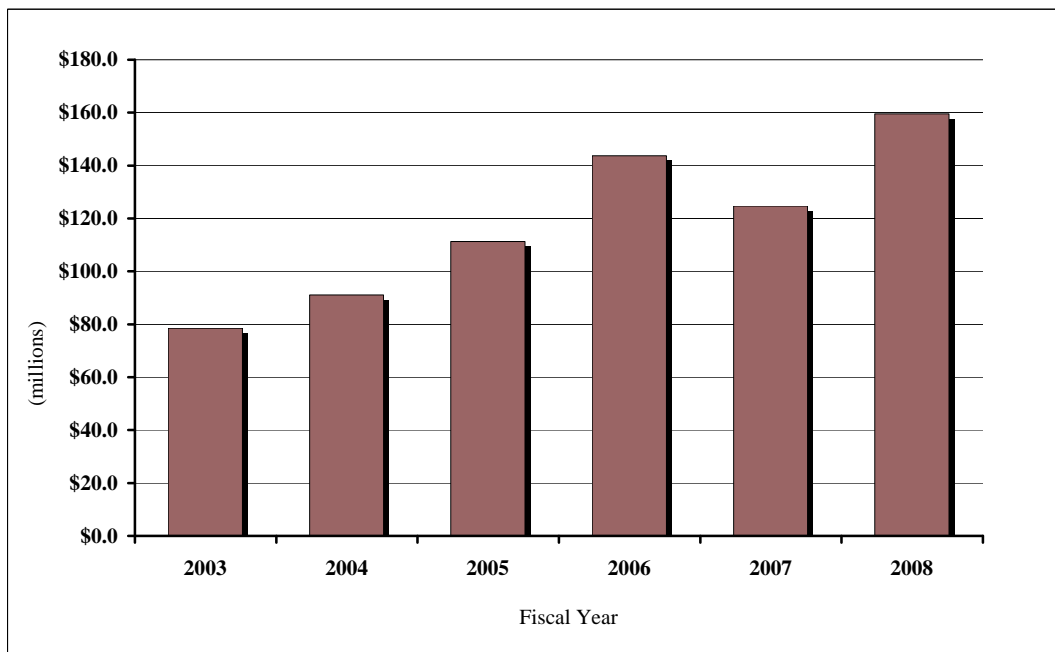
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2003	\$6,182,820	(10.3%)
2004	\$5,179,968	-16.2%
2005	\$6,826,248	31.8%
2006	\$5,938,769	(13.0%)
2007	\$5,851,313	-1.5%
2008	\$6,430,194	9.9%

Gross (before Refunds) Mineral Tax Collections by Product

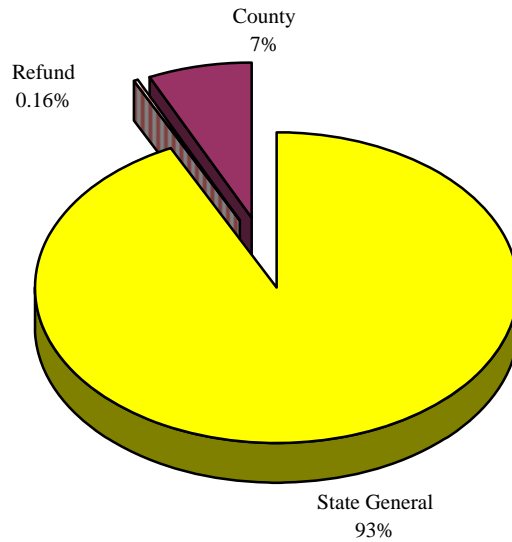
The increase is due to an increase in the price of oil and natural gas. The average price per taxable barrel of Kansas crude oil is up substantially while the price of natural gas is increasing as well.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2003	\$17,851,394	\$60,685,216	\$78,536,610	31.1%
2004	\$20,006,869	\$71,031,929	\$91,038,798	15.9%
2005	\$30,080,680	\$81,217,547	\$111,298,227	22.3%
2006	\$39,670,076	\$104,050,568	\$143,720,644	29.1%
2007	\$39,140,891	\$85,626,051	\$124,766,942	-13.2%
2008	\$61,049,872	\$98,525,063	\$159,574,935	27.9%

Mineral Tax Distributions by Product and Fund

Taxes on minerals are distributed first into a Refund Fund, then into the State General Fund and the Special County Mineral Tax Production Fund (for distribution to the county of origin). After refunds, the remainder is distributed to the other two funds.



Mineral Tax Distribution to Funds, Fiscal Year 2008

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>
Oil	\$56,661,517	\$123,510	\$4,264,845
Natural Gas	\$91,510,774	\$126,382	\$6,887,907
Total	\$148,172,291	\$249,892	\$11,152,752
Gross Total all Funds			\$159,574,935

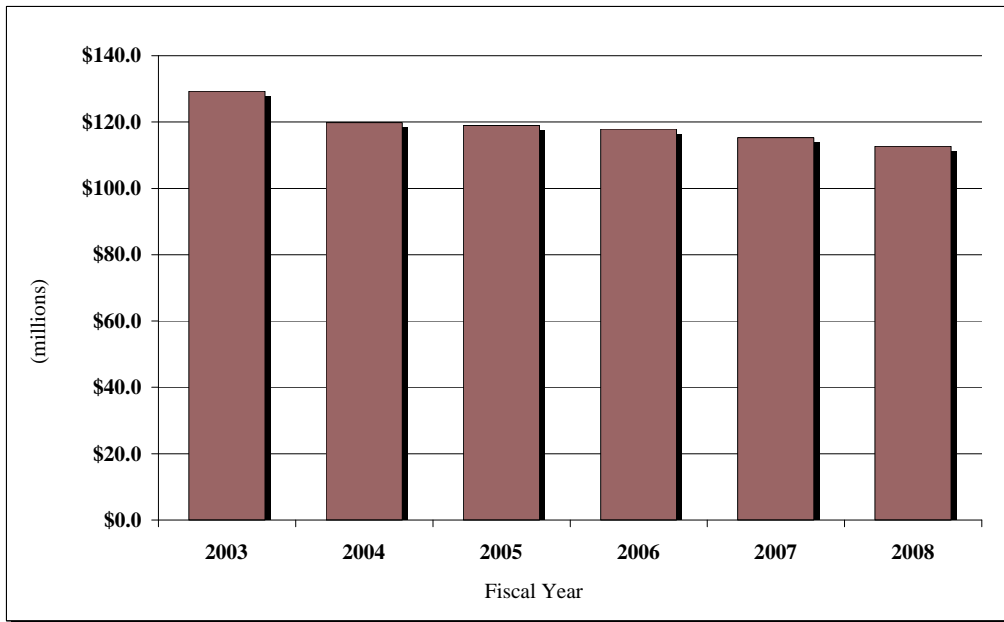
Mineral Tax: Number of Barrels Oil Production, Calendar Year 2007

Calendar Year 2007: January 2007 through December 2007

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	Ellis	3,274,541	41	Grant	234,791	81	Riley	18,574
2	Rooks	1,971,345	42	Sheridan	215,850	82	Lyon	12,288
3	Barton	1,897,019	43	Allen	212,766	83	Dickinson	11,070
4	Russell	1,804,142	44	Rawlins	210,580	84	Geary	10,633
5	Ness	1,759,574	45	Kearny	210,106	85	Clay	10,300
6	Haskell	1,587,200	46	Anderson	189,452	86	Sherman	2,437
7	Graham	1,492,169	47	Rush	183,423	87	Osage	1,842
8	Finney	1,371,081	48	Coffey	165,429	88	Jackson	1,392
9	Stafford	1,368,105	49	Greeley	164,352	89	Pottawatomie	1,129
10	Butler	1,066,149	50	Johnson	159,499	90	Hamilton	498
11	Barber	1,056,862	51	Norton	143,069	91	Atchison	0
12	Stevens	1,001,302	52	Pawnee	141,307	92	Brown	0
13	Lane	802,331	53	Cheyenne	138,484	93	Cherokee	0
14	Trego	801,441	54	Marion	137,928	94	Cloud	0
15	Rice	776,637	55	Harvey	137,152	95	Doniphan	0
16	Morton	723,593	56	Thomas	135,958	96	Jewell	0
17	Kingman	610,642	57	Sedgwick	131,332	97	Lincoln	0
18	Greenwood	495,891	58	Ford	121,857	98	Marshall	0
19	Gove	477,309	59	Miami	117,100	99	Mitchell	0
20	Sumner	469,797	60	Franklin	102,460	100	Ottawa	0
21	Woodson	458,028	61	Osborne	99,446	101	Republic	0
22	Meade	454,170	62	Wallace	95,577	102	Shawnee	0
23	Seward	448,570	63	Montgomery	94,636	103	Smith	0
24	Reno	438,913	64	Leavenworth	77,922	104	Washington	0
25	Clark	425,228	65	Morris	77,007	105	Wyandotte	0
26	Cowley	424,891	66	Wilson	76,799			
27	McPherson	418,402	67	Linn	74,235			
28	Scott	405,683	68	Saline	72,046			
29	Stanton	393,669	69	Elk	72,027			
30	Pratt	387,398	70	Gray	65,176	TOTAL BARRELS OIL		36,507,778
31	Decatur	339,761	71	Wabaunsee	43,800			
32	Logan	336,262	72	Chase	39,864			
33	Harper	326,845	73	Neosho	37,787			
34	Ellsworth	311,097	74	Douglas	37,515	Counties producing		
35	Hodgeman	303,644	75	Nemaha	37,076	over 1 million barrels		19,649,490
36	Phillips	302,717	76	Crawford	27,771	Percent Total		53.8%
37	Kiowa	293,337	77	Bourbon	26,914			
38	Comanche	283,827	78	Wichita	25,300			
39	Chautauqua	250,882	79	Jefferson	23,583			
40	Edwards	250,785	80	Labette	18,999			

Cigarette Tax Collections to State General Fund after Refunds

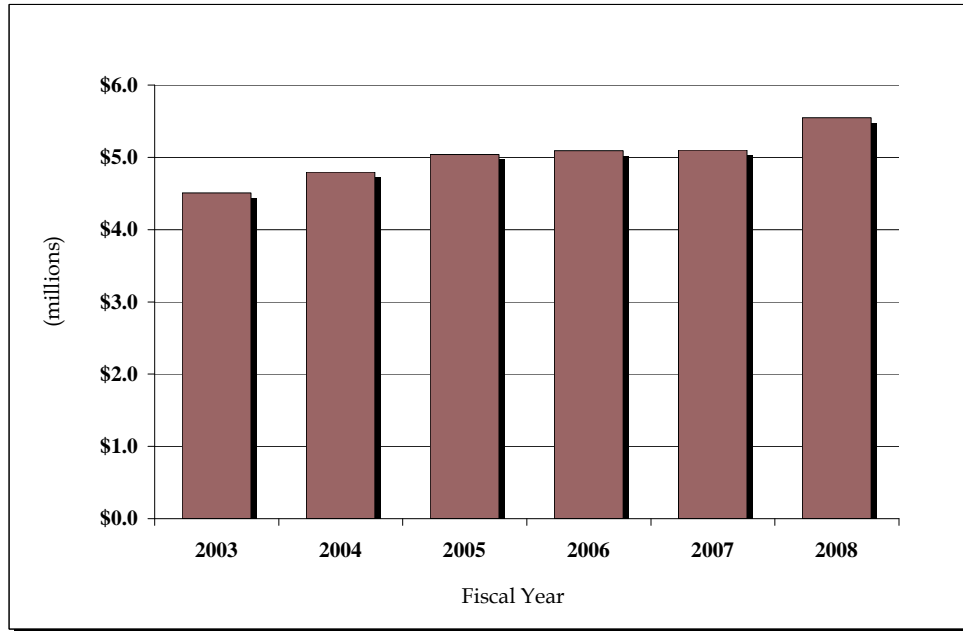
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$129,249,741	169.0%
2004	\$119,789,045	-7.3%
2005	\$118,979,280	-0.7%
2006	\$117,898,816	-0.9%
2007	\$115,281,809	-2.2%
2008	\$112,704,560	-2.2%

Tobacco Products Tax to State General Fund after Refunds

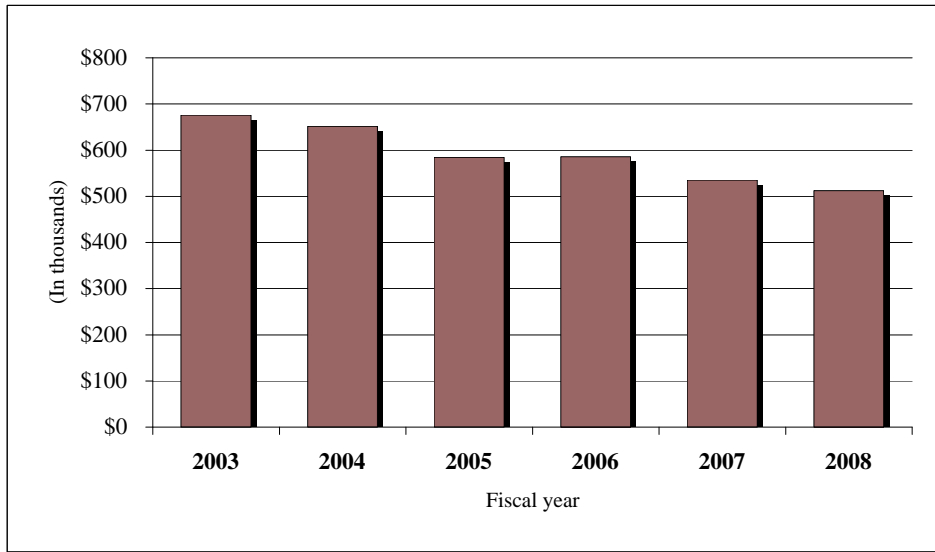
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$4,509,937	4.8%
2004	\$4,797,229	6.4%
2005	\$5,038,551	5.0%
2006	\$5,092,583	1.1%
2007	\$5,305,299	4.2%
2008	\$5,547,754	4.6%

Bingo Enforcement Tax Gross Collections

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

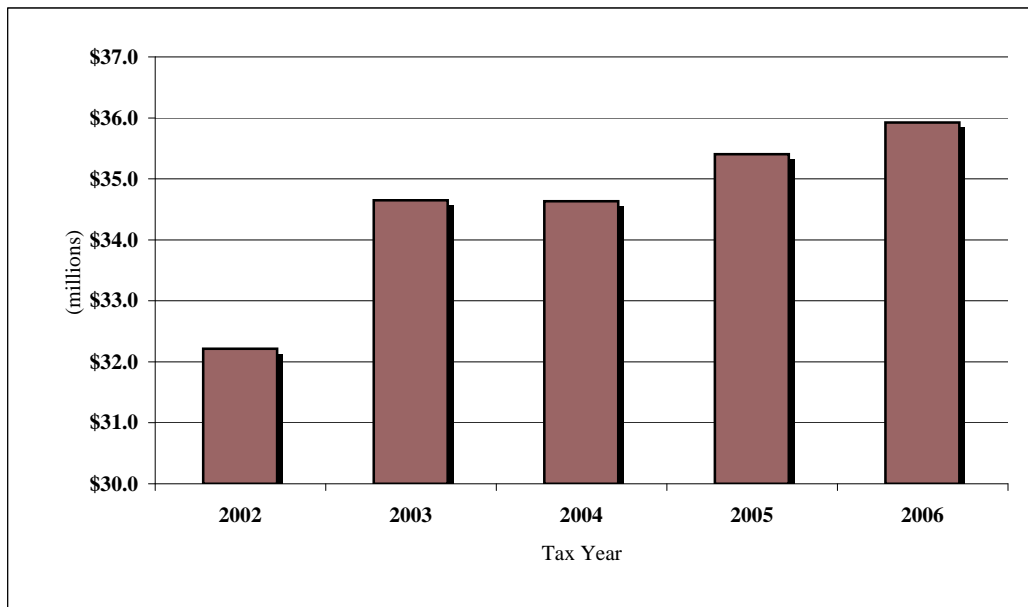


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$675,890	-1.2%
2004	\$651,472	-3.6%
2005	\$584,511	-10.3%
2006	\$585,984	0.3%
2007	\$535,295	-8.7%
2008	\$512,574	-4.2%

Food Sales Tax Credits

Claimants with a modified Kansas Adjusted Gross Income of:

TY 02: \$0 - \$12,900 or \$12,901 - \$25,800 qualify for a refund of: \$72 or \$36 respectively
 TY 03: \$0 - \$13,150 or \$13,151 - \$26,300 qualify for a refund of: \$72 or \$36 respectively
 TY 04: \$0 - \$13,450 or \$13,451 - \$26,900 qualify for a refund of: \$72 or \$36 respectively
 TY 05: \$0 - \$13,800 or \$13,801 - \$27,600 qualify for a refund of: \$72 or \$36 respectively
 TY 06: \$0 - \$14,300 or \$14,301 - \$28,600 qualify for a refund of: \$75 or \$37 respectively

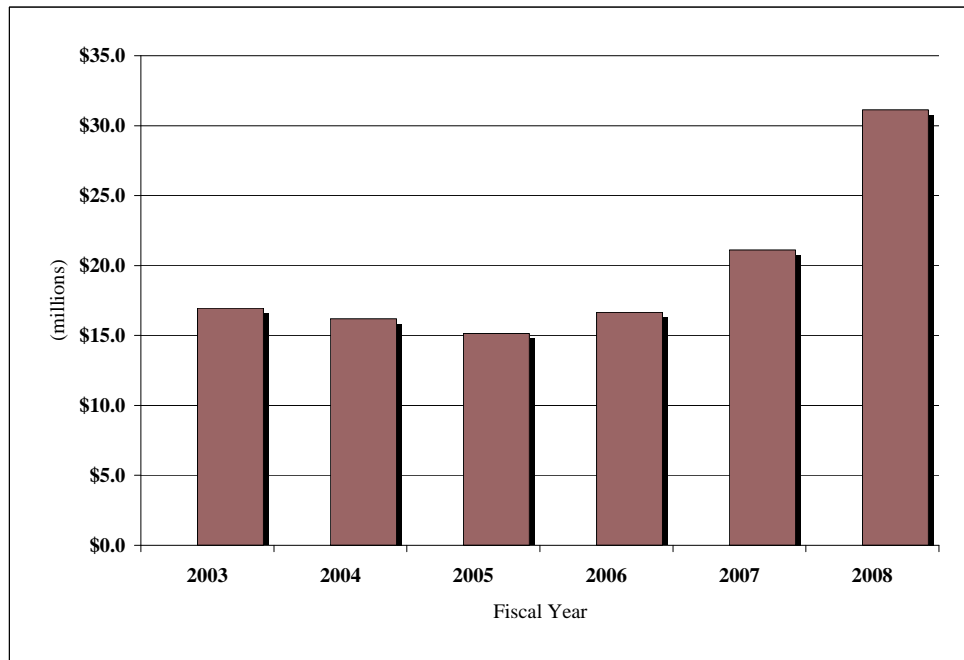


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2002	269,659	\$32,212,000	25.7%
2003	289,744	\$34,647,528	7.6%
2004	286,981	\$34,633,666	0.0%
2005	292,014	\$35,402,815	2.2%
2006	285,000	\$35,925,088	1.5%

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

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, 20% of the rent paid for occupancy is used as the property tax amount. In Tax Year 2006, the maximum refund is \$600 and the maximum household income is \$28,000. In Tax Year 2007, the maximum refund is \$700 and the maximum household income is \$29,100.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2003	75,745	\$16,950,449	10.6%
2004	73,501	\$16,195,825	-4.5%
2005	77,784	\$15,141,325	-6.5%
2006	72,797	\$16,643,446	9.9%
2007	79,661	\$21,108,029	26.8%
2008	96,020	\$31,126,798	47.5%

** Fiscal Years 2003 through 2005 are revised.

Homestead Refunds by County - Tax Year 2006

COUNTY	COUNTY CODE	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE HOUSEHOLD INCOME	AVERAGE OWNER RENTER ¹	REFUND PERCENTAGE ²	AVERAGE SOCIAL SECURITY ³	NUMBER OF FILERS	COUNTY POPULATION
Allen	AL	\$228,719	\$309	\$10,221	\$439	68.78%	\$4,792	739	14,385
Anderson	AN	\$161,919	\$377	\$11,864	\$554	68.25%	\$5,189	429	8,110
Atchison	AT	\$216,168	\$361	\$11,194	\$530	65.03%	\$5,057	599	16,774
Barber	BA	\$47,590	\$256	\$11,146	\$383	66.17%	\$6,107	186	5,307
Bourbon	BB	\$282,261	\$351	\$10,461	\$489	70.36%	\$4,612	805	15,379
Brown	BR	\$146,106	\$316	\$10,908	\$480	61.75%	\$4,752	463	10,724
Barton	BT	\$458,779	\$323	\$11,365	\$480	66.15%	\$5,160	1,421	28,205
Butler	BU	\$573,089	\$389	\$11,665	\$572	66.01%	\$5,285	1,474	59,482
Clark	CA	\$30,915	\$294	\$10,809	\$442	71.40%	\$5,648	105	2,390
Cloud	CD	\$181,157	\$329	\$10,712	\$463	67.90%	\$4,777	550	10,268
Coffey	CF	\$119,201	\$321	\$11,063	\$474	66.74%	\$5,310	371	8,865
Cherokee	CK	\$352,420	\$312	\$8,683	\$423	70.41%	\$4,537	1,130	22,605
Cowley	CL	\$504,153	\$352	\$10,671	\$508	67.67%	\$4,598	1,431	36,291
Comanche	CM	\$18,051	\$238	\$11,938	\$346	70.99%	\$5,652	76	1,967
Cheyenne	CN	\$70,854	\$304	\$11,079	\$458	64.57%	\$4,885	233	3,165
Chautauqua	CQ	\$60,216	\$272	\$9,469	\$380	71.97%	\$4,572	221	4,359
Crawford	CR	\$548,561	\$321	\$10,209	\$447	70.82%	\$4,762	1,708	38,242
Chase	CS	\$65,887	\$364	\$11,650	\$527	63.43%	\$4,756	181	3,030
Clay	CY	\$123,716	\$348	\$12,165	\$521	62.85%	\$5,000	356	8,822
Decatur	DC	\$63,168	\$383	\$11,084	\$533	72.42%	\$5,398	165	3,472
Douglas	DG	\$551,663	\$400	\$10,591	\$575	64.23%	\$4,319	1,379	99,620
Dickinson	DK	\$312,554	\$356	\$11,713	\$536	64.99%	\$4,717	878	19,344
Doniphan	DP	\$105,337	\$339	\$8,983	\$452	72.51%	\$4,530	311	8,249
Edwards	ED	\$35,288	\$297	\$11,128	\$443	64.27%	\$5,602	119	3,449
Elk	EK	\$74,840	\$304	\$10,445	\$420	68.57%	\$4,843	246	3,261
Ellis	EL	\$397,272	\$400	\$12,560	\$612	63.47%	\$5,145	993	27,507
Ellsworth	EW	\$72,204	\$328	\$11,659	\$469	66.60%	\$6,035	220	6,525
Finney	FI	\$222,221	\$386	\$10,655	\$556	67.48%	\$4,352	576	40,523
Ford	FO	\$170,932	\$382	\$11,866	\$573	62.69%	\$5,197	447	32,458
Franklin	FR	\$331,481	\$380	\$10,368	\$546	65.79%	\$4,792	872	24,784
Geary	GE	\$217,344	\$357	\$12,610	\$569	60.66%	\$4,196	609	27,947
Graham	GH	\$67,851	\$325	\$11,477	\$472	68.82%	\$4,890	209	2,946
Greeley	GL	\$6,546	\$364	\$14,004	\$511	64.00%	\$6,962	18	1,534
Gove	GO	\$44,186	\$278	\$13,263	\$451	63.54%	\$5,522	159	3,068
Grant	GT	\$30,100	\$292	\$13,434	\$470	62.14%	\$6,971	103	7,909
Greenwood	GW	\$135,403	\$296	\$9,557	\$398	70.66%	\$4,950	458	7,673
Gray	GY	\$41,518	\$361	\$10,459	\$554	61.65%	\$4,707	115	5,904
Hodgeman	HG	\$19,924	\$255	\$13,469	\$435	51.40%	\$4,621	78	2,085
Hamilton	HM	\$14,639	\$257	\$10,497	\$489	25.65%	\$3,117	57	2,670
Harper	HP	\$93,340	\$314	\$11,609	\$459	69.81%	\$5,454	297	6,536
Haskell	HS	\$12,770	\$232	\$9,579	\$362	70.89%	\$5,308	55	4,307
Harvey	HV	\$375,245	\$383	\$11,459	\$559	65.01%	\$5,023	979	32,869
Jackson	JA	\$183,946	\$360	\$12,875	\$560	62.19%	\$5,323	511	12,657
Jefferson	JF	\$231,826	\$425	\$10,906	\$597	67.35%	\$5,023	546	18,426
Johnson	JO	\$1,635,465	\$381	\$12,467	\$601	58.78%	\$5,078	4,297	451,086
Jewell	JW	\$50,166	\$214	\$12,008	\$331	60.00%	\$4,687	234	3,791
Kearny	KE	\$20,535	\$337	\$12,305	\$507	64.48%	\$6,406	61	4,531
Kingman	KM	\$89,406	\$282	\$12,995	\$459	61.96%	\$5,676	317	8,673
Kiowa	KW	\$20,060	\$358	\$9,364	\$461	63.64%	\$4,427	56	3,278
Labette	LB	\$412,639	\$343	\$10,516	\$492	68.57%	\$4,544	1,204	22,835
Lincoln	LC	\$41,064	\$240	\$12,217	\$426	45.61%	\$5,416	171	3,578
Lane	LE	\$21,060	\$288	\$10,893	\$396	70.07%	\$4,400	73	2,155
Logan	LG	\$54,114	\$340	\$13,786	\$570	59.11%	\$5,385	159	3,046
Linn	LN	\$171,948	\$375	\$10,830	\$530	72.42%	\$5,244	459	9,570
Leavenworth	LV	\$469,054	\$384	\$12,440	\$602	61.35%	\$4,494	1,220	68,691
Lyon	LY	\$396,554	\$361	\$11,230	\$535	66.82%	\$4,515	1,098	35,935
Mitchell	MC	\$107,427	\$310	\$13,009	\$505	61.03%	\$5,278	346	6,932
Meade	ME	\$27,351	\$338	\$11,810	\$471	73.31%	\$6,097	81	4,631
Montgomery	MG	\$574,271	\$329	\$9,747	\$451	68.17%	\$4,645	1,743	36,252
Miami	MI	\$249,606	\$420	\$11,990	\$612	66.32%	\$5,199	594	28,351
Marion	MN	\$240,391	\$383	\$11,840	\$552	66.67%	\$5,421	627	13,361

Homestead Refunds by County - Tax Year 2006

COUNTY	COUNTY CODE	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE HOUSEHOLD INCOME	AVERAGE OWNER RENTER ¹	REFUND PERCENTAGE ²	AVERAGE SOCIAL SECURITY ³	NUMBER OF FILERS	COUNTY POPULATION
McPherson	MP	\$295,491	\$377	\$12,618	\$584	62.67%	\$5,294	784	29,554
Morris	MR	\$72,679	\$304	\$10,510	\$436	66.27%	\$4,839	239	6,104
Marshall	MS	\$217,658	\$335	\$11,824	\$484	70.17%	\$4,782	650	10,965
Morton	MT	\$22,361	\$290	\$11,172	\$443	64.55%	\$4,812	77	3,496
Nemaha	NM	\$147,802	\$319	\$11,692	\$471	65.56%	\$4,649	464	10,717
Neosho	NO	\$263,763	\$334	\$10,739	\$483	64.11%	\$4,668	790	16,997
Ness	NS	\$31,510	\$233	\$13,621	\$392	58.07%	\$5,293	135	3,454
Norton	NT	\$65,123	\$309	\$13,002	\$468	66.57%	\$5,200	211	5,953
Osborne	OB	\$70,049	\$251	\$12,193	\$389	67.29%	\$5,344	279	4,452
Osage	OS	\$251,158	\$363	\$10,981	\$533	64.06%	\$5,101	692	16,712
Ottawa	OT	\$89,808	\$379	\$12,104	\$563	64.19%	\$5,212	237	6,163
Phillips	PL	\$81,696	\$275	\$12,345	\$424	63.67%	\$4,792	297	6,001
Pawnee	PN	\$77,655	\$300	\$12,931	\$472	64.19%	\$5,711	259	7,233
Pratt	PR	\$147,274	\$342	\$11,812	\$511	64.73%	\$5,749	431	9,647
Pottawatomie	PT	\$200,013	\$367	\$12,641	\$559	63.90%	\$4,922	545	18,209
Rawlins	RA	\$36,180	\$251	\$11,670	\$388	60.78%	\$4,832	144	2,966
Rice	RC	\$122,034	\$304	\$11,858	\$459	61.63%	\$5,931	401	10,761
Rush	RH	\$81,330	\$274	\$12,603	\$436	63.08%	\$5,558	297	3,551
Riley	RL	\$241,325	\$376	\$12,954	\$602	61.18%	\$4,345	641	62,843
Reno	RN	\$1,023,945	\$381	\$10,593	\$536	68.14%	\$4,853	2,686	64,790
Rooks	RO	\$65,578	\$286	\$11,826	\$432	63.74%	\$4,719	229	5,685
Republic	RP	\$108,854	\$264	\$11,737	\$396	60.21%	\$4,745	412	5,835
Russell	RS	\$124,049	\$317	\$10,623	\$441	70.68%	\$4,720	391	7,370
Saline	SA	\$761,791	\$397	\$11,114	\$576	65.26%	\$4,656	1,917	53,597
Scott	SC	\$76,422	\$376	\$10,765	\$544	64.96%	\$5,374	203	5,120
Sheridan	SD	\$29,494	\$295	\$12,848	\$503	57.23%	\$4,756	100	2,813
Stafford	SF	\$56,346	\$241	\$11,000	\$388	63.90%	\$5,312	234	4,789
Sedgewick	SG	\$4,430,410	\$377	\$10,736	\$544	66.67%	\$4,499	11,742	452,869
Sherman	SH	\$110,859	\$331	\$10,658	\$473	68.57%	\$4,913	335	6,760
Smith	SM	\$78,357	\$257	\$12,115	\$398	61.26%	\$5,235	305	4,536
Shawnee	SN	\$2,003,554	\$363	\$10,187	\$525	66.70%	\$3,639	5,523	169,871
Stanton	ST	\$13,886	\$272	\$12,478	\$397	65.33%	\$6,228	51	2,406
Sumner	SU	\$252,757	\$380	\$12,042	\$551	63.97%	\$5,082	665	25,946
Stevens	SV	\$27,861	\$324	\$10,458	\$452	64.59%	\$4,820	86	5,463
Seward	SW	\$137,112	\$407	\$9,984	\$554	70.60%	\$4,472	337	22,510
Thomas	TH	\$93,405	\$371	\$12,216	\$553	63.62%	\$5,489	252	8,180
Trego	TR	\$72,226	\$297	\$11,867	\$445	69.14%	\$5,224	243	3,319
Wallace	WA	\$19,655	\$302	\$13,494	\$486	66.42%	\$5,715	65	1,749
Wabaunsee	WB	\$87,190	\$391	\$11,082	\$555	64.22%	\$4,630	223	6,885
Wichita	WH	\$17,779	\$312	\$14,250	\$525	61.02%	\$5,509	57	2,531
Wilson	WL	\$164,005	\$307	\$9,298	\$411	72.94%	\$4,822	534	10,332
Woodson	WO	\$92,075	\$298	\$10,121	\$424	66.61%	\$4,476	309	3,788
Washington	WS	\$93,551	\$272	\$12,673	\$427	62.19%	\$4,900	344	6,483
Wyandotte	WY	\$1,933,465	\$412	\$10,399	\$576	65.81%	\$4,626	4,688	157,882
STATEWIDE		\$26,972,006	\$359	\$11,085	\$525	65.73%	\$4,738	75,122	2,508,187

¹ Average Owner Renter is the average property tax paid by a homeowner or 20% of the rent paid for occupancy by a renter, whichever is applicable.

² Refund Percentage is the percentage of the property tax that is refunded to the filer. This is determined by the filer's household income and is calculated by the refund percentage table in the homestead claim booklet.

³ Average Social Security is the Social Security, Supplemental Security Income (SSI), and Railroad Retirement benefits received by the filer and his/her spouse.

NUMBER OF FILERS /POPULATION
5.14%
5.29%
3.57%
3.50%
5.23%
4.32%
5.04%
2.48%
4.39%
5.36%
4.18%
5.00%
3.94%
3.86%
7.36%
5.07%
4.47%
5.97%
4.04%
4.75%
1.38%
4.54%
3.77%
3.45%
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1.30%
5.97%
1.95%
3.74%
2.13%
4.54%
1.28%
2.98%
4.04%
2.96%
0.95%
6.17%
1.35%
3.66%
1.71%
5.27%
4.78%
3.39%
5.22%
4.80%
1.78%
3.06%
4.99%
1.75%
4.81%
2.10%
4.69%

NUMBER OF FILERS /POPULATION
2.65%
3.92%
5.93%
2.20%
4.33%
4.65%
3.91%
3.54%
6.27%
4.14%
3.85%
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3.58%
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4.86%
3.73%
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4.89%
2.59%
4.96%
6.72%
3.25%
2.12%
2.56%
1.57%
1.50%
3.08%
7.32%
3.72%
3.24%
2.25%
5.17%
8.16%
5.31%
2.97%
3.00%

Audit Services
Assessments by Tax Type

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

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

Tax Type		Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	61	\$59,994,524	45	\$20,866,675	79	\$41,043,179
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	43	\$10,607,835	62	\$2,949,388	98	\$10,469,555
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	43	\$10,607,835	62	\$2,949,388	98	\$10,469,555
Retailers' Sales	Assessments	667	\$55,565,308	584	\$22,774,710	562	\$86,404,820
	Refunds	40	(\$738,655)	171	(\$2,233,227)	849	(\$5,401,442)
	Total - Net	707	\$54,826,653	755	\$20,541,483	1411	\$81,003,378
Retailers' Use	Assessments	42	\$1,016,937	32	\$561,525	32	\$1,741,563
	Refunds	9	(\$3,373,585)	62	(\$6,203,774)	136	(\$2,081,199)
	Total - Net	51	(\$2,356,648)	94	(\$5,642,249)	168	(\$339,636)
Consumers' Use	Assessments	2494	\$5,265,091	1908	\$13,079,740	1060	\$15,985,430
	Refunds	18	(\$9,089,158)	54	(\$7,899,165)	96	(\$34,045,522)
	Total - Net	2512	(\$3,824,067)	1962	\$5,180,575	1156	(\$18,060,092)
Retail Liquor Excise	Assessments	10	97,859	16	\$704,511	15	\$264,758
	Refunds	0	\$0	*	*	*	*
	Total - Net	10	\$97,859	*	*	15	\$264,758
Liquor Enforcement	Assessments	17	\$538,404	*	*	*	*
	Refunds	0	\$0	*	*	*	*
	Total - Net	17	\$538,404	*	*	*	*
Interstate & IFTA Motor Fuel	Assessments	166	\$452,773	149	\$322,189	109	\$1,891,456
	Refunds	15	(\$17,362)	18	(\$16,070)	6	(\$2,076)
	Total - Net	181	\$435,411	167	\$306,119	115	\$1,889,380
Withholding	Assessments	*	*	*	*	91	\$1,094,804
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	91	\$1,094,804
Other Taxes	Assessments	45	\$852,085	76	\$1,431,449	86	\$6,483,701
	Refunds	7	(\$1,954,550)	*	*	*	*
	Total - Net	52	(\$1,102,465)	*	*	*	*
TOTALS	Assessments	3545	\$134,390,816	2872	\$62,690,187	2132	\$165,379,266
	Refunds	89	(\$15,173,310)	312	(\$17,218,919)	1091	(\$41,648,892)
	Total - Net	3634	\$119,217,506	3184	\$45,471,268	3223	\$123,730,374

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

Audit Services

Cash Collections by Tax Type

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

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

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

Tax Type		Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	39	\$8,908,692	31	\$6,691,463	64	\$19,857,388
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Retailers' Sales	Amount Collected	598	\$7,246,026	571	\$6,320,036	469	\$7,176,911
	Refunds	27	(\$4,042,893)	85	(\$2,579,027)	859	(\$6,126,819)
	Total - Net	625	\$3,203,133	656	\$3,741,009	1328	\$1,050,092
Retailers' Use	Amount Collected	34	\$957,853	38	\$355,531	24	\$636,162
	Refunds	5	(\$1,322,080)	33	(\$5,647,283)	126	(\$2,449,311)
	Total - Net	39	(\$364,227)	71	(\$5,291,752)	150	(\$1,813,149)
Consumers' Use	Amount Collected	2,811	\$4,278,844	2105	\$3,668,430	1257	\$4,950,762
	Refunds	13	(\$819,057)	48	(\$12,175,799)	76	(\$7,289,497)
	Total - Net	2824	\$3,459,787	2153	-\$8,507,369	1333	(\$2,338,735)
Retail Liquor Excise	Amount Collected	7	\$39,907	5	\$201,992	*	*
	Refunds	0	\$0	*	*	*	*
	Total - Net	7	\$39,907	*	*	*	*
Liquor Enforcement	Amount Collected	10	\$290,711	*	*	*	*
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	10	\$290,711	*	*	*	*
Interstate & IFTA Motor Fuel	Amount Collected	146	\$355,709	161	\$314,311	105	\$289,396
	Refunds	17	(\$18,236)	18	(\$17,594)	*	*
	Total - Net	163	\$337,473	179	\$296,717	*	*
Individual Income Tax	Amount Collected	30	\$1,447,375	71	\$1,289,555	78	\$4,677,889
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	30	\$1,447,375	71	\$1,289,555	78	\$4,677,889
Withholding	Amount Collected	*	*	0	\$0	46	\$230,784
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	0	\$0	46	\$230,784
Other Taxes	Amount Collected	31	\$115,838	48	\$363,514	69	\$4,281,404
	Refunds	6	(\$2,130,846)	*	*	*	*
	Total - Net	37	(\$2,015,008)	*	*	*	*
TOTALS	Amount Collected	3706	\$23,640,955	3030	\$19,204,832	2112	\$42,100,696
	Refunds	68	(\$8,333,112)	188	(\$20,489,633)	1071	(\$16,923,364)
	Total - Net	3774	\$15,307,843	3218	(\$1,284,801)	3183	\$25,177,332

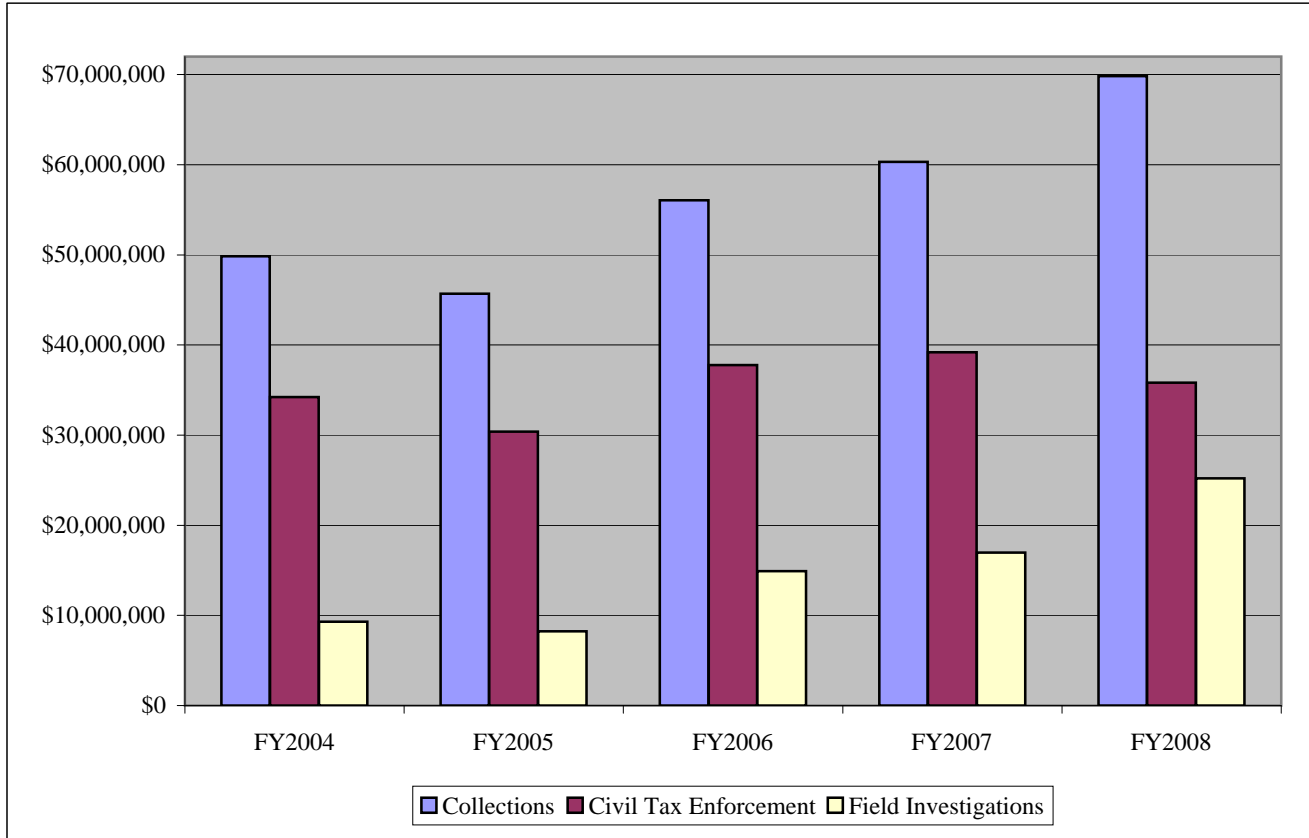
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Recovery of Accounts Receivable by Business Area of Compliance Enforcement

Overall Area Performance: 2004 compared to 2008:

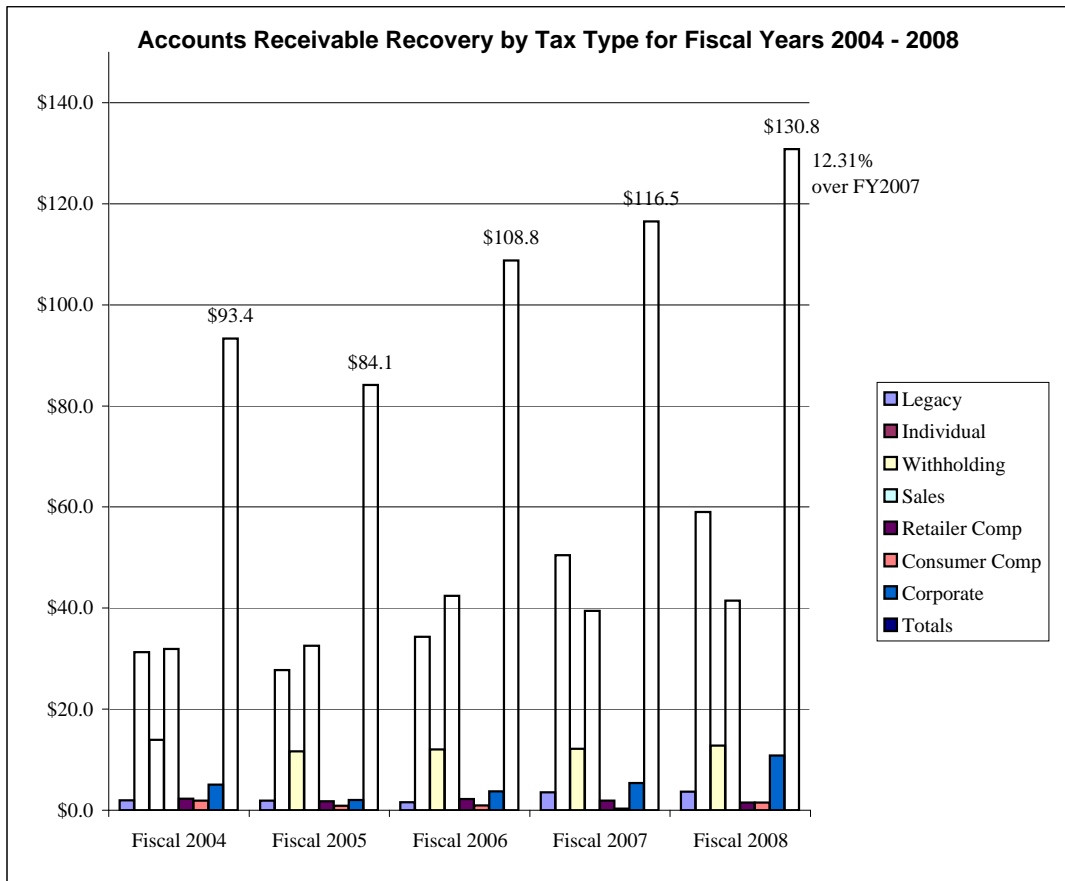
- Recovery efforts increased over FY2007 by **12.31%**, or **\$14.3 Million**.
- Individual area performances were as follows:
- Collections increased its collection performance by **15.78%**, Civil Tax Enforcement by **-8.63%** and Field Investigations (FI) by **48.35%**.

Accounts Receivable Recovery Clustered by Collection Area Across Fiscal Years 2004 - 2008



	FY2004	FY2005	FY2006	FY2007	FY2008	Inc (Dec) Over Last Year
Collections	\$49,837,633	\$45,688,566	\$56,047,894	\$60,318,930	\$69,834,528	15.78%
Civil Tax Enforcement	\$34,224,187	\$30,382,974	\$37,777,026	\$39,210,620	\$35,826,171	-8.63%
Field Investigations	\$9,298,666	\$8,242,717	\$14,927,812	\$16,986,808	\$25,199,564	48.35%
TOTAL	\$93,360,486	\$84,314,257	\$108,752,732	\$116,516,358	\$130,860,263	12.31%

Compliance Enforcement - Taxation
Accounts Receivable Recovery by Tax Type



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

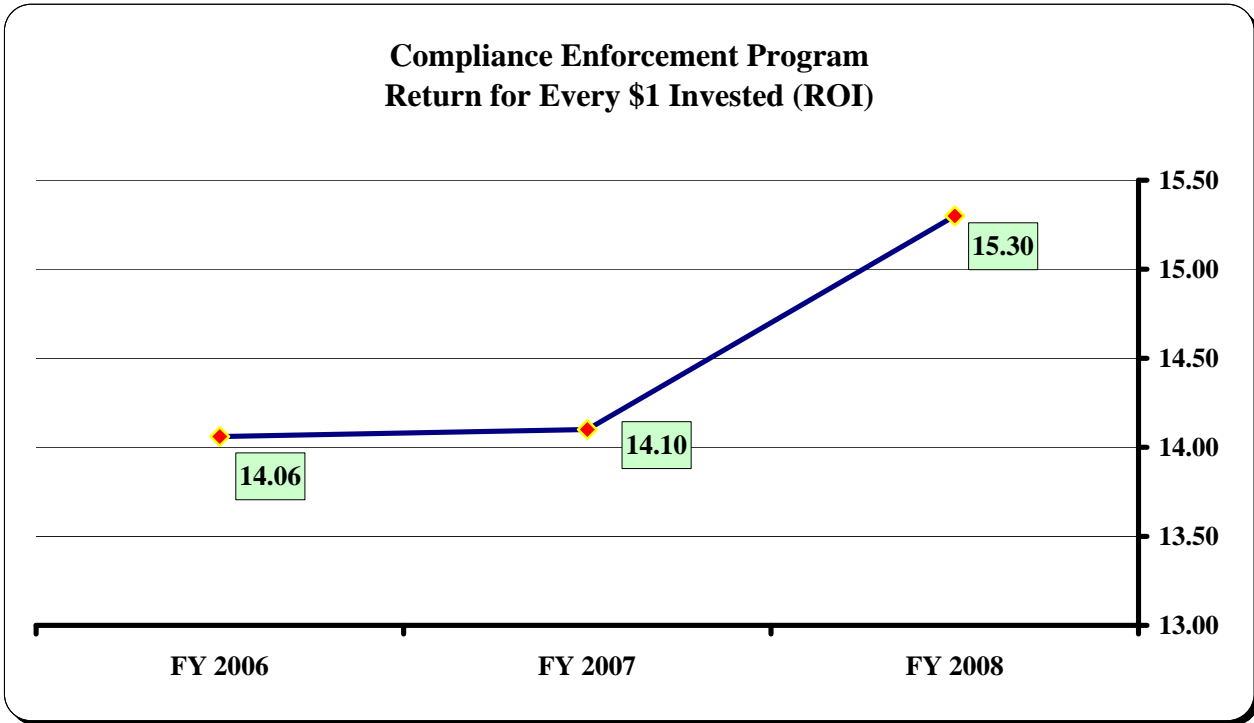
Figures are in Millions					
	Fiscal 2004	Fiscal 2005	Fiscal 2006	Fiscal 2007	Fiscal 2008
Legacy	\$2.0	\$1.9	\$1.6	\$3.5	\$3.7
Individual	\$31.3	\$27.8	\$34.3	\$50.5	\$59.0
Withholding	\$13.9	\$11.6	\$12.0	\$12.1	\$12.8
Sales	\$31.9	\$32.5	\$42.4	\$39.5	\$41.5
Retailer Comp	\$2.3	\$1.7	\$2.2	\$1.9	\$1.5
Consumer Comp	\$1.9	\$0.9	\$0.9	\$0.3	\$1.5
Corporate	\$5.1	\$2.0	\$3.7	\$5.4	\$10.8
Other	\$5.0	\$5.6	\$11.5	\$3.3	\$0.0
Totals	\$93.4	\$84.1	\$108.8	\$116.5	\$130.8

**Kansas Department of Revenue
 Division of Taxation
 Compliance Enforcement Program
 Program Return on Investment (ROI)**

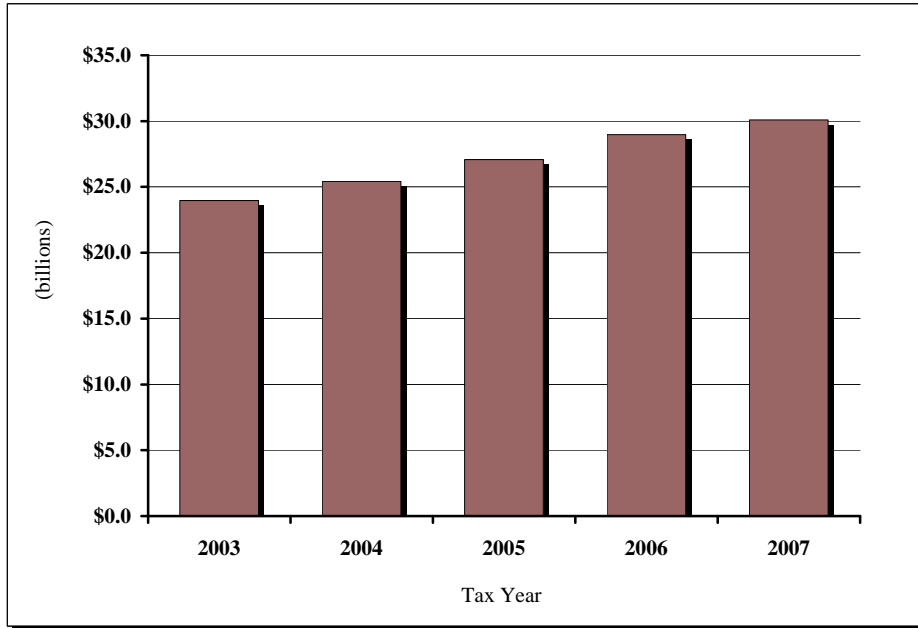
	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Invested Salaries	\$ 6,661,279	\$ 7,313,194	\$ 7,385,378 ¹
Operating Expenses	\$ 1,074,866	\$ 1,106,098	\$ 1,176,900
Total Program Investment	\$ 7,736,145	\$ 8,419,292	\$ 8,562,278
Fiscal Year AR Recovery/Discovery	\$ 108,752,731	\$ 116,516,358	\$ 130,860,263
ROI Dollars	\$ 101,016,586	\$ 108,097,066	\$ 122,297,985
ROI Ratio	14.06	14.10	15.30 ²

1 - Includes actual salaries with benefits and temp workers.

2 - For every \$1 invested to operate Compliance Enforcement, we returned \$15.30 to the State coffers.



Statewide Assessed Property Values



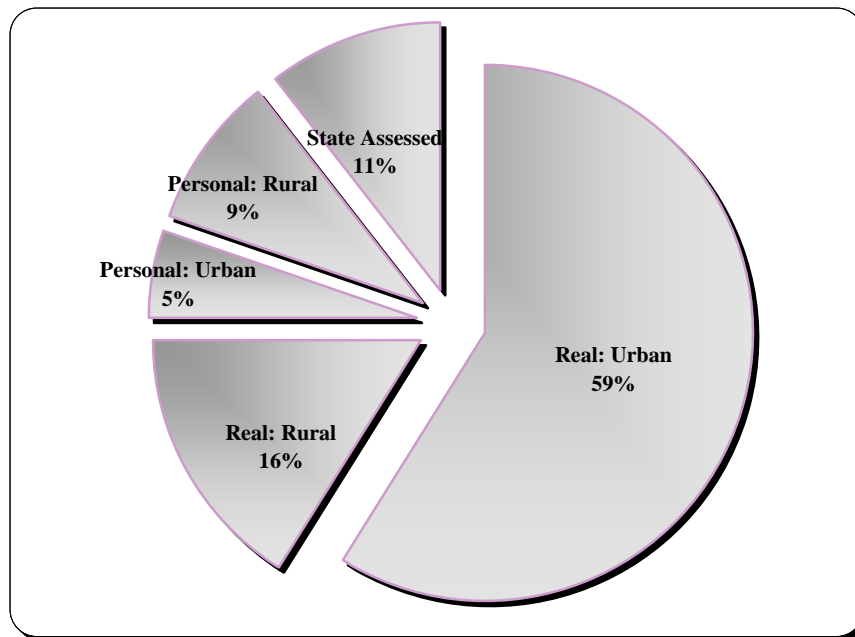
Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2003	\$23,966,804,608	4.0%
2004	\$25,420,740,390	6.1%
2005	\$27,078,135,200	6.5%
2006	\$28,973,127,178	7.0%
2007	\$30,087,769,809	3.8%

Assessed Valuation by Property Type, Tax Years 2006 and 2007

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 2007



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2006</u>	<u>Assessed Valuation Tax Year 2007</u>	<u>Percent Change</u>	<u>2007 Percent Total</u>
Locally Assessed:				
Real: Urban	\$16,508,245,106	\$17,726,815,577	7.4%	58.9%
Real: Rural	\$4,609,731,666	\$4,877,995,374	5.8%	16.2%
Personal: Urban	\$1,704,499,017	\$1,510,592,120	-11.4%	5.0%
Personal: Rural	\$3,036,357,149	\$2,827,487,454	-6.9%	9.4%
State Assessed	<u>\$3,114,294,240</u>	<u>\$3,144,879,284</u>	1.0%	10.5%
Total	\$28,973,127,178	\$30,087,769,809	3.8%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2006 Assessed <u>Valuation</u>	2006 Percent <u>Total</u>	2007 Assessed <u>Valuation</u>	2007 Percent <u>Total</u>
State-Assessed	\$3,114,294,240	10.7%	\$3,144,879,284	10.5%
County-Assessed Real	\$21,117,976,772	72.9%	\$22,604,810,951	75.1%
County-Assessed Personal	\$4,740,856,166	16.4%	\$4,338,079,574	14.4%
Total	\$28,973,127,178	100.0%	\$30,087,769,809	100.0%

Tax Year State-Assessed Property

<u>Property Category</u>	2006 Assessed <u>Valuation</u>	2006 Percent <u>Total</u>	2007 Assessed <u>Valuation</u>	2007 Percent <u>Total</u>
Telephone	\$559,944,836	17.6%	\$510,146,863	16.2%
Water Plants and Barge Lines	\$2,617,907	0.1%	\$2,843,453	0.1%
Electric Power Companies	\$1,486,295,187	46.8%	\$1,412,152,533	44.9%
Pipeline Companies	\$833,239,912	26.2%	\$954,018,037	30.3%
Stored Gas Companies	\$78,572,241	2.5%	\$0	0.0%
Railroad Companies	\$215,498,940	6.8%	\$265,718,398	8.4%
Total	\$3,176,169,023	100.0%	\$3,144,879,284	100.0%

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

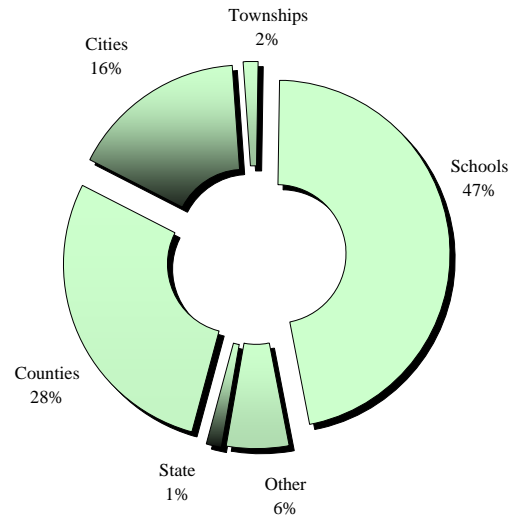
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

<u>Tax Years</u>	<u>Local Total</u>	<u>State Total</u>	<u>*Total</u>	<u>Percent Change of Total</u>
2002	\$2,616.8	\$34.6	\$2,651.4	4.3%
2003	\$2,742.3	\$35.9	\$2,778.2	4.8%
2004	\$2,925.5	\$38.1	\$2,963.6	6.7%
2005	\$3,134.6	\$40.5	\$3,175.1	7.1%
2006	\$3,375.0	\$43.4	\$3,418.4	7.7%
2007	\$3,554.9	\$45.1	\$3,600.0	5.3%

Tax Year 2007 Total General Property Taxes, by Taxing District

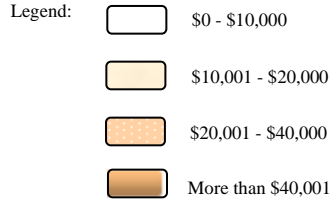
<u>Taxing District</u>	<u>Amount</u>	<u>Percent Total</u>
State	\$45,130,418	1.3%
Counties	\$1,021,913,624	28.4%
Cities	\$591,798,016	16.4%
Townships	\$53,940,997	1.5%
Schools	\$1,681,297,137	46.7%
Other	\$205,964,416	5.7%
*Total	\$3,600,044,608	100.0%
Total Local	\$3,554,914,190	98.7%
Total State	\$45,130,418	1.3%
*Total	\$3,600,044,608	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 (see page 72).

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

Total Assessed Value of Property Per Capita, 2007



\$13,579 Cheyenne	\$11,468 Rawlins	\$10,747 Decatur	\$7,306 Norton	\$9,144 Phillips	\$8,536 Smith	\$10,438 Jewell	\$9,416 Republic	\$9,864 Washington	\$8,396 Marshall	\$7,724 Nemaha	\$8,324 Brown	\$8,485 Doniphan		
\$10,988 Sherman	\$10,791 Thomas	\$12,451 Sheridan	\$21,343 Graham	\$14,498 Rooks	\$8,881 Osborne	\$8,590 Mitchell	\$7,495 Cloud	\$8,133 Clay	\$7,650 Riley	\$20,264 Pottawatomie	\$6,317 Jackson	\$7,179 Atchison		
\$16,942 Wallace	\$14,897 Logan	\$16,603 Gove	\$14,995 Trego	\$11,653 Ellis	\$12,672 Russell	\$10,621 Lincoln	\$9,666 Ottawa	\$9,576 Saline	\$8,358 Dickinson	\$7,795 Geary	\$9,780 Wabaunsee	\$8,763 Shawnee	\$7,610 Leavenworth	\$8,221 Wyandotte
\$26,974 Greeley	\$12,969 Wichita	\$16,051 Scott	\$22,575 Lane	\$21,188 Ness	\$11,083 Rush	\$7,753 Barton	\$9,983 Ellsworth	\$10,836 McPherson	\$7,853 Marion	\$10,243 Morris	\$6,596 Lyon	\$7,377 Osage	\$8,057 Franklin	\$11,374 Miami
\$27,329 Hamilton	\$63,151 Kearny	\$12,153 Finney	\$15,754 Hodgeman	\$8,625 Pawnee	\$15,877 Stafford	\$10,669 Rice	\$7,639 Reno	\$7,086 Harvey	\$13,305 Chase	\$45,581 Coffey	\$8,886 Anderson	\$16,271 Linn		
\$48,483 Stanton	\$47,188 Grant	\$54,930 Haskell	\$11,178 Gray	\$6,699 Ford	\$15,349 Edwards	\$14,842 Pratt	\$7,639 Reno	\$7,086 Harvey	\$9,303 Butler	\$7,735 Greenwood	\$8,016 Woodson	\$6,285 Allen	\$6,254 Bourbon	
\$60,067 Morton	\$71,571 Stevens	\$13,115 Seward	\$21,429 Meade	\$23,066 Clark	\$27,248 Kiowa	\$14,842 Pratt	\$14,759 Kingman	\$8,596 Sedgwick	\$6,956 Sumner	\$6,114 Cowley	\$7,638 Elk	\$8,620 Wilson	\$6,142 Neosho	\$6,296 Crawford
\$60,067 Morton	\$71,571 Stevens	\$13,115 Seward	\$21,429 Meade	\$23,066 Clark	\$26,774 Comanche	\$19,885 Barber	\$12,548 Harper	\$6,956 Sumner	\$6,114 Cowley	\$7,019 Chautauqua	\$8,434 Montgomery	\$5,336 Labette	\$6,262 Cherokee	

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2005 through 2007

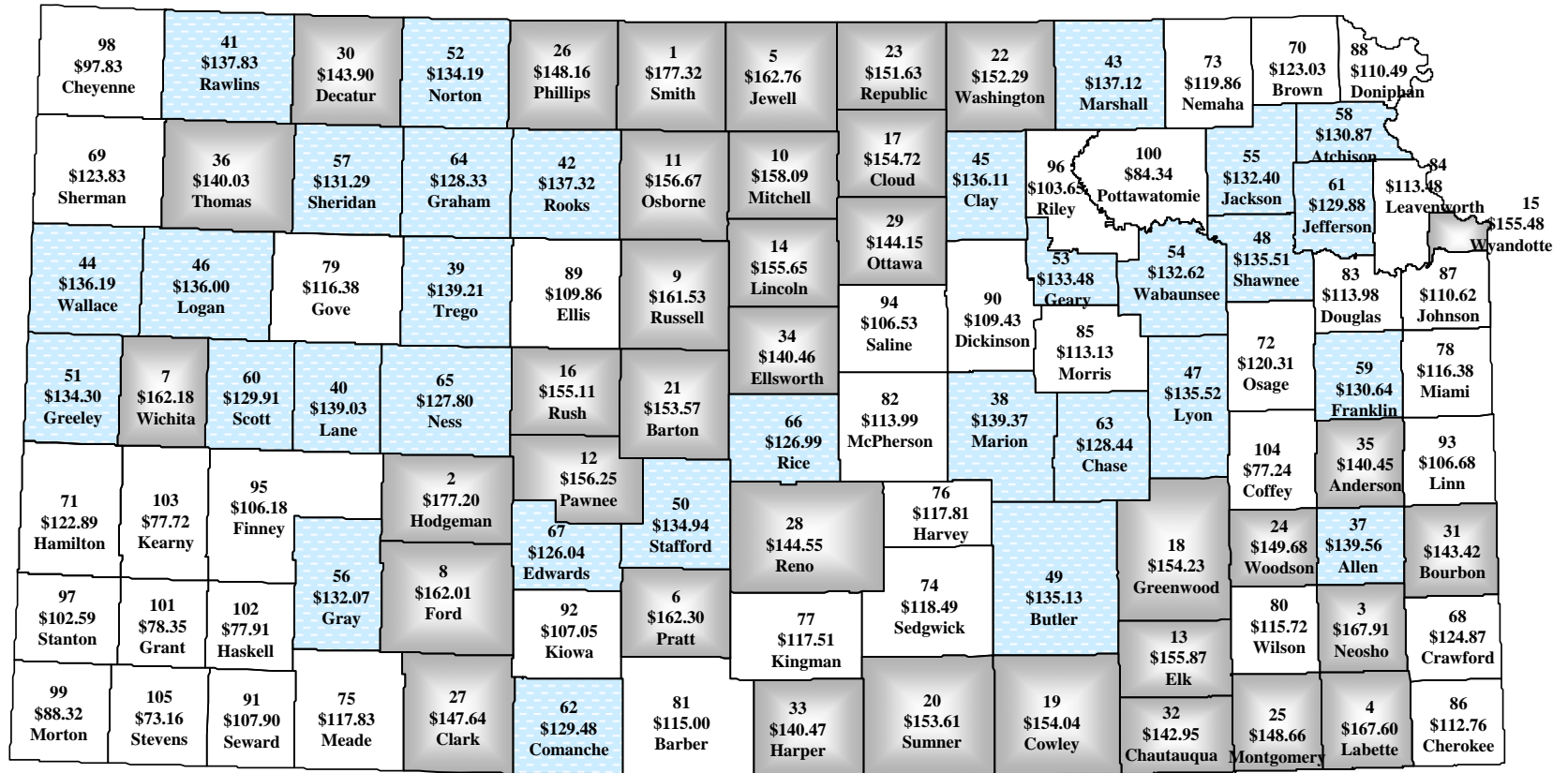
County	2005	2006	2007	County	2005	2006	2007
Allen	130.74	134.59	139.56	Logan	121.82	131.15	136.00
Anderson	126.48	131.75	140.45	Lyon	134.71	133.86	135.52
Atchison	127.38	129.43	130.87	Marion	133.47	137.07	139.37
Barber	123.89	112.55	115.00	Marshall	129.74	134.78	137.12
Barton	146.52	150.58	153.57	McPherson	117.28	115.55	113.99
Bourbon	138.60	140.75	143.42	Meade	106.21	112.89	117.83
Brown	119.84	120.52	123.03	Miami	111.29	112.13	116.38
Butler	136.99	137.95	135.13	Mitchell	145.17	152.66	158.09
Chase	123.48	128.23	128.44	Montgomery	144.27	139.76	148.66
Chautauqua	144.16	145.00	142.95	Morris	110.56	113.57	113.13
Cherokee	99.51	111.54	112.76	Morton	87.41	86.02	88.32
Cheyenne	94.03	97.39	97.83	Nemaha	117.82	120.75	119.86
Clark	163.83	164.24	147.64	Neosho	155.42	154.34	167.91
Clay	138.17	136.29	136.11	Ness	120.97	117.69	127.80
Cloud	154.65	153.93	154.72	Norton	128.57	129.85	134.19
Coffey	69.00	71.58	77.24	Osage	116.98	119.24	120.31
Comanche	124.28	122.47	129.48	Osborne	154.39	156.96	156.67
Cowley	146.06	151.29	154.04	Ottawa	132.15	134.46	144.15
Crawford	119.51	120.08	124.87	Pawnee	149.24	149.08	156.25
Decatur	131.09	137.84	143.90	Phillips	143.67	141.82	148.16
Dickinson	113.22	112.43	109.43	Pottawatomie	80.38	81.81	84.34
Doniphan	106.47	109.17	110.49	Pratt	156.55	166.21	162.30
Douglas	108.72	114.20	113.98	Rawlins	140.90	137.06	137.83
Edwards	130.80	121.29	126.04	Reno	143.06	141.99	144.55
Elk	152.60	158.31	155.87	Republic	147.98	145.88	151.63
Ellis	106.49	104.46	109.86	Rice	135.46	135.70	126.99
Ellsworth	146.93	145.88	140.46	Riley	110.43	106.03	103.65
Finney	107.68	105.80	106.18	Rooks	129.01	127.30	137.32
Ford	160.30	160.68	162.01	Rush	149.23	151.87	155.11
Franklin	136.38	124.45	130.64	Russell	170.56	159.01	161.53
Geary	137.38	139.66	133.48	Saline	107.23	106.59	106.53
Gove	112.68	110.88	116.38	Scott	124.81	128.80	129.91
Graham	129.66	125.85	128.33	Sedgwick	113.79	116.72	118.49
Grant	74.81	74.77	78.35	Seward	112.40	106.63	107.90
Gray	122.27	128.58	132.07	Shawnee	133.69	134.87	135.51
Greeley	130.82	128.34	134.30	Sheridan	117.23	118.53	131.29
Greenwood	140.76	148.26	154.23	Sherman	117.76	120.76	123.83
Hamilton	119.37	120.42	122.89	Smith	165.57	167.93	177.32
Harper	150.09	136.17	140.47	Stafford	139.95	133.08	134.94
Harvey	124.32	117.47	117.81	Stanton	93.26	90.77	102.59
Haskell	74.96	73.89	77.91	Stevens	69.95	69.63	73.16
Hodgeman	154.24	154.05	177.20	Sumner	155.96	152.61	153.61
Jackson	125.13	129.81	132.40	Thomas	136.44	138.81	140.03
Jefferson	124.10	128.13	129.88	Trego	140.42	140.88	139.21
Jewell	143.10	147.75	162.76	Wabaunsee	124.60	128.17	132.62
Johnson	110.37	110.86	110.62	Wallace	115.10	121.61	136.19
Kearny	72.40	79.60	77.72	Washington	145.74	148.13	152.29
Kingman	118.41	111.71	117.51	Wichita	143.34	162.72	162.18
Kiowa	102.84	103.42	107.05	Wilson	121.54	118.94	115.72
Labette	161.33	160.65	167.60	Woodson	139.02	145.53	149.68
Lane	138.70	139.98	139.03	Wyandotte	158.02	156.37	155.48
Leavenworth	117.89	112.27	113.48				
Lincoln	151.51	152.58	155.65	Statewide	117.51	118.02	119.66
Linn	93.42	98.75	106.68				

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2007

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

Levy per \$1,000 Assessed Value

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



Total Preliminary Real and Personal Property Taxes Levied by County

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

County	Property Taxes Tax Year 2006	Property Taxes Tax Year 2007	Percent Change	County	Property Taxes Tax Year 2006	Property Taxes Tax Year 2007	Percent Change
Allen	\$11,390,777	\$11,995,841	5.3%	Logan	\$5,260,946	\$5,419,438	3.0%
Anderson	\$9,085,775	\$10,048,084	10.6%	Lyon	\$30,555,458	\$31,615,245	3.5%
Atchison	\$15,309,337	\$15,732,293	2.8%	Marion	\$13,654,545	\$13,966,032	2.3%
Barber	\$10,895,353	\$11,374,088	4.4%	Marshall	\$11,761,300	\$11,913,830	1.3%
Barton	\$31,076,959	\$32,756,308	5.4%	McPherson	\$35,562,840	\$36,290,404	2.0%
Bourbon	\$12,491,989	\$13,409,307	7.3%	Meade	\$11,331,675	\$11,516,387	1.6%
Brown	\$10,203,433	\$10,483,389	2.7%	Miami	\$37,812,988	\$40,903,034	8.2%
Butler	\$65,068,063	\$79,382,164	22.0%	Mitchell	\$8,398,513	\$8,553,510	1.8%
Chase	\$5,133,833	\$5,246,214	2.2%	Montgomery	\$31,012,538	\$43,495,419	40.3%
Chautauqua	\$3,857,518	\$3,966,335	2.8%	Morris	\$6,546,970	\$7,006,019	7.0%
Cherokee	\$14,615,708	\$15,146,186	3.6%	Morton	\$16,785,281	\$16,647,308	-0.8%
Cheyenne	\$4,232,827	\$3,866,957	-8.6%	Nemaha	\$9,475,679	\$9,604,196	1.4%
Clark	\$6,951,374	\$7,512,108	8.1%	Neosho	\$15,683,176	\$16,807,389	7.2%
Clay	\$9,037,940	\$9,547,982	5.6%	Ness	\$8,055,249	\$7,976,906	-1.0%
Cloud	\$10,853,623	\$11,125,320	2.5%	Norton	\$5,207,724	\$5,474,277	5.1%
Coffey	\$32,970,790	\$32,648,933	-1.0%	Osage	\$14,901,754	\$15,049,147	1.0%
Comanche	\$6,158,794	\$6,531,046	6.0%	Osborne	\$5,685,505	\$5,535,246	-2.6%
Cowley	\$31,820,525	\$32,896,761	3.4%	Ottawa	\$7,743,505	\$8,594,521	11.0%
Crawford	\$27,693,373	\$29,923,421	8.1%	Pawnee	\$8,597,862	\$8,780,143	2.1%
Decatur	\$4,424,927	\$4,824,879	9.0%	Phillips	\$7,214,554	\$7,375,856	2.2%
Dickinson	\$16,551,062	\$17,672,172	6.8%	Pottawatomie	\$30,301,009	\$32,848,621	8.4%
Doniphan	\$7,294,428	\$7,373,477	1.1%	Pratt	\$18,373,071	\$22,730,360	23.7%
Douglas	\$125,092,263	\$129,212,402	3.3%	Rawlins	\$4,493,695	\$4,177,427	-7.0%
Edwards	\$5,935,099	\$6,070,798	2.3%	Reno	\$67,843,249	\$70,345,921	3.7%
Elk	\$3,636,027	\$3,663,501	0.8%	Republic	\$7,081,080	\$7,185,586	1.5%
Ellis	\$32,312,322	\$34,469,298	6.7%	Rice	\$14,330,798	\$13,948,039	-2.7%
Ellsworth	\$8,367,562	\$8,878,214	6.1%	Riley	\$44,829,145	\$49,577,953	10.6%
Finney	\$53,677,192	\$50,450,832	-6.0%	Rooks	\$10,018,569	\$10,531,267	5.1%
Ford	\$35,775,211	\$36,666,694	2.5%	Rush	\$5,523,736	\$5,702,109	3.2%
Franklin	\$24,783,133	\$27,908,205	12.6%	Russell	\$13,399,441	\$13,795,846	3.0%
Geary	\$22,415,116	\$25,153,504	12.2%	Saline	\$53,832,788	\$55,262,378	2.7%
Gove	\$5,047,614	\$5,257,532	4.2%	Scott	\$9,375,383	\$9,681,370	3.3%
Graham	\$6,986,517	\$7,331,880	4.9%	Sedgwick	\$445,975,394	\$479,771,822	7.6%
Grant	\$28,842,452	\$27,921,012	-3.2%	Seward	\$33,293,896	\$33,118,273	-0.5%
Gray	\$8,361,438	\$8,638,740	3.3%	Shawnee	\$199,426,922	\$205,067,958	2.8%
Greeley	\$5,226,017	\$4,821,748	-7.7%	Sheridan	\$4,170,934	\$4,250,132	1.9%
Greenwood	\$8,582,815	\$8,431,338	-1.8%	Sherman	\$7,383,438	\$8,137,696	10.2%
Hamilton	\$9,270,094	\$8,711,748	-6.0%	Smith	\$6,068,464	\$6,090,564	0.4%
Harper	\$10,216,188	\$10,491,253	2.7%	Stafford	\$9,619,414	\$9,501,611	-1.2%
Harvey	\$26,789,442	\$28,086,134	4.8%	Stanton	\$11,441,081	\$11,101,352	-3.0%
Haskell	\$18,499,001	\$17,849,973	-3.5%	Stevens	\$27,925,044	\$27,683,958	-0.9%
Hodgeman	\$5,414,342	\$5,781,422	6.8%	Sumner	\$25,985,627	\$26,115,342	0.5%
Jackson	\$10,570,504	\$11,290,442	6.8%	Thomas	\$11,208,308	\$11,284,494	0.7%
Jefferson	\$17,900,165	\$18,673,686	4.3%	Trego	\$5,751,886	\$6,247,570	8.6%
Jewell	\$5,311,254	\$5,647,357	6.3%	Wabaunsee	\$8,278,567	\$8,943,492	8.0%
Johnson	\$856,574,033	\$902,937,253	5.4%	Wallace	\$3,507,107	\$3,592,489	2.4%
Kearny	24465184.59	21935550.19	-10.3%	Washington	\$8,430,892	\$8,928,914	5.9%
Kingman	\$13,747,152	\$13,831,215	0.6%	Wichita	\$5,028,622	\$4,812,143	-4.3%
Kiowa	\$7,967,314	\$8,660,082	8.7%	Wilson	\$9,398,257	\$9,864,403	5.0%
Labette	\$19,138,716	\$19,857,899	3.8%	Woodson	\$4,236,761	\$4,207,695	-0.7%
Lane	\$5,094,490	\$5,639,908	10.7%	Wyandotte	\$185,904,513	\$198,784,245	6.9%
Leavenworth	\$59,724,021	\$63,581,193	6.5%				
Lincoln	\$5,409,089	\$5,614,510	3.8%				
Linn	\$16,439,400	\$17,291,697	5.2%	Total	\$3,418,374,723	3,600,035,621	5.3%

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

County	12/30/2006	12/30/2006	12/30/2007	12/30/2007	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Allen	\$1,626,629	\$14,189,633	\$1,587,241	\$14,332,908	-2.4%	1.0%
Anderson	\$897,947	\$8,673,715	\$923,225	\$8,670,414	2.8%	0.0%
Atchison	\$1,735,442	\$15,920,470	\$1,696,219	\$15,796,872	-2.3%	-0.8%
Barber	\$654,499	\$6,195,145	\$654,249	\$6,297,273	0.0%	1.6%
Barton	\$4,023,714	\$30,676,030	\$3,953,024	\$31,244,756	-1.8%	1.9%
Bourbon	\$1,649,939	\$13,549,198	\$1,610,722	\$13,581,471	-2.4%	0.2%
Brown	\$995,424	\$10,126,903	\$1,016,627	\$10,182,870	2.1%	0.6%
Butler	\$8,227,509	\$71,368,546	\$8,650,035	\$73,940,138	5.1%	3.6%
Chase	\$304,745	\$3,138,369	\$322,355	\$3,115,299	5.8%	-0.7%
Chautauqua	\$474,658	\$3,943,986	\$492,004	\$3,962,788	3.7%	0.5%
Cherokee	\$1,678,134	\$21,406,687	\$1,674,107	\$21,055,834	-0.2%	-1.6%
Cheyenne	\$272,255	\$3,879,218	\$293,696	\$3,967,520	7.9%	2.3%
Clark	\$408,433	\$2,746,323	\$409,332	\$2,846,003	0.2%	3.6%
Clay	\$1,077,183	\$8,929,421	\$1,086,348	\$9,192,937	0.9%	3.0%
Cloud	\$1,200,682	\$9,309,127	\$1,290,044	\$9,580,647	7.4%	2.9%
Coffey	\$589,341	\$12,019,766	\$585,649	\$11,952,262	-0.6%	-0.6%
Comanche	\$255,644	\$2,458,581	\$256,016	\$2,455,194	0.1%	-0.1%
Cowley	\$4,058,036	\$32,807,056	\$4,249,438	\$33,710,982	4.7%	2.8%
Crawford	\$3,601,735	\$35,418,079	\$3,618,650	\$36,363,225	0.5%	2.7%
Decatur	\$376,402	\$3,591,012	\$401,323	\$3,612,622	6.6%	0.6%
Dickinson	\$2,107,294	\$21,769,116	\$2,035,278	\$21,832,584	-3.4%	0.3%
Doniphan	\$687,655	\$8,222,097	\$712,032	\$8,234,631	3.5%	0.2%
Douglas	\$8,469,450	\$100,696,121	\$9,031,633	\$101,795,850	6.6%	1.1%
Edwards	\$423,086	\$3,761,462	\$426,329	\$3,847,702	0.8%	2.3%
Elk	\$367,789	\$3,004,393	\$414,963	\$3,129,554	12.8%	4.2%
Ellis	\$2,936,007	\$31,305,723	\$2,788,939	\$32,245,800	-5.0%	3.0%
Ellsworth	\$855,078	\$6,531,156	\$822,601	\$6,480,848	-3.8%	-0.8%
Finney	\$3,268,156	\$35,836,219	\$3,232,349	\$36,863,613	-1.1%	2.9%
Ford	\$3,750,851	\$28,592,951	\$4,065,406	\$28,975,901	8.4%	1.3%
Franklin	\$2,988,000	\$26,967,992	\$3,166,829	\$27,212,287	6.0%	0.9%
Geary	\$2,448,054	\$21,202,982	\$2,549,111	\$21,716,730	4.1%	2.4%
Gove	\$367,553	\$3,832,592	\$358,336	\$3,866,499	-2.5%	0.9%
Graham	\$383,383	\$3,249,090	\$360,234	\$3,285,098	-6.0%	1.1%
Grant	\$583,351	\$11,312,934	\$639,456	\$11,667,623	9.6%	3.1%
Gray	\$836,867	\$7,914,007	\$866,524	\$8,472,831	3.5%	7.1%
Greeley	\$231,175	\$2,047,900	\$238,700	\$2,153,979	3.3%	5.2%
Greenwood	\$886,616	\$7,379,364	\$898,140	\$7,437,579	1.3%	0.8%
Hamilton	\$330,862	\$3,243,206	\$341,704	\$3,438,565	3.3%	6.0%
Harper	\$940,000	\$6,959,252	\$916,079	\$7,041,777	-2.5%	1.2%
Harvey	\$3,406,412	\$33,196,691	\$3,578,729	\$34,306,940	5.1%	3.3%
Haskell	\$370,841	\$5,939,913	\$332,387	\$6,047,351	-10.4%	1.8%
Hodgeman	\$352,357	\$2,306,938	\$321,331	\$2,393,776	-8.8%	3.8%
Jackson	\$1,375,825	\$13,477,126	\$1,433,863	\$13,638,815	4.2%	1.2%
Jefferson	\$2,155,656	\$21,489,733	\$2,231,512	\$21,436,446	3.5%	-0.2%
Jewell	\$442,802	\$3,795,629	\$464,688	\$3,774,813	4.9%	-0.5%
Johnson	\$68,870,763	\$798,621,975	\$72,974,866	\$807,538,885	6.0%	1.1%
Kearny	\$318,314	\$5,816,401	\$322,030	\$6,145,370	1.2%	5.7%
Kingman	\$995,787	\$9,901,042	\$996,542	\$10,126,633	0.1%	2.3%
Kiowa	\$399,983	\$4,096,805	\$357,349	\$4,313,617	-10.7%	5.3%
Labette	\$2,568,591	\$19,698,540	\$2,777,588	\$19,653,484	8.1%	-0.2%
Lane	\$303,491	\$2,385,038	\$309,046	\$2,603,704	1.8%	9.2%
Leavenworth	\$7,555,963	\$75,745,201	\$7,492,476	\$76,540,527	-0.8%	1.1%
Lincoln	\$441,456	\$3,278,251	\$421,005	\$3,201,339	-4.6%	-2.3%

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

County	12/30/2006	12/30/2006	12/30/2007	12/30/2007	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Linn	\$896,960	\$12,648,916	\$928,814	\$12,650,176	3.6%	0.0%
Logan	\$373,165	\$3,381,310	\$356,086	\$3,497,177	-4.6%	3.4%
Lyon	\$3,612,593	\$31,239,885	\$3,591,142	\$31,306,561	-0.6%	0.2%
Marion	\$1,265,906	\$11,976,516	\$1,358,907	\$11,976,349	7.3%	0.0%
Marshall	\$1,256,549	\$12,142,101	\$1,351,422	\$12,314,428	7.6%	1.4%
McPherson	\$3,261,110	\$33,815,607	\$3,304,593	\$33,969,212	1.3%	0.5%
Meade	\$512,763	\$5,433,822	\$487,276	\$5,652,192	-5.0%	4.0%
Miami	\$3,788,296	\$42,298,977	\$3,906,908	\$42,796,666	3.1%	1.2%
Mitchell	\$940,539	\$7,775,487	\$991,130	\$7,918,592	5.4%	1.8%
Montgomery	\$4,169,078	\$33,211,013	\$4,210,600	\$33,883,763	1.0%	2.0%
Morris	\$604,767	\$6,857,228	\$612,460	\$6,762,873	1.3%	-1.4%
Morton	\$295,597	\$4,316,860	\$311,134	\$4,615,688	5.3%	6.9%
Nemaha	\$1,169,455	\$12,076,159	\$1,196,389	\$12,230,263	2.3%	1.3%
Neosho	\$2,194,029	\$17,163,780	\$2,341,761	\$17,292,066	6.7%	0.7%
Ness	\$472,944	\$4,433,167	\$471,845	\$4,673,173	-0.2%	5.4%
Norton	\$572,624	\$5,246,886	\$596,459	\$5,493,623	4.2%	4.7%
Osage	\$1,677,719	\$17,758,151	\$1,776,683	\$18,320,843	5.9%	3.2%
Osborne	\$573,459	\$4,288,666	\$578,100	\$4,301,544	0.8%	0.3%
Ottawa	\$750,478	\$6,633,649	\$743,837	\$6,632,577	-0.9%	0.0%
Pawnee	\$892,130	\$6,976,421	\$916,121	\$7,088,740	2.7%	1.6%
Phillips	\$727,199	\$6,076,095	\$767,043	\$6,202,433	5.5%	2.1%
Pottawatomie	\$1,529,976	\$24,655,554	\$1,509,904	\$25,006,693	-1.3%	1.4%
Pratt	\$1,510,407	\$11,353,370	\$1,633,429	\$11,962,218	8.1%	5.4%
Rawlins	\$375,535	\$3,189,936	\$389,532	\$3,221,934	3.7%	1.0%
Reno	\$7,585,481	\$63,139,753	\$7,821,974	\$63,561,272	3.1%	0.7%
Republic	\$711,740	\$5,637,185	\$740,346	\$5,784,767	4.0%	2.6%
Rice	\$1,214,780	\$10,516,942	\$1,228,541	\$10,640,126	1.1%	1.2%
Riley	\$4,360,613	\$46,442,366	\$4,328,901	\$47,871,245	-0.7%	3.1%
Rooks	\$770,886	\$5,893,135	\$675,702	\$6,198,532	-12.3%	5.2%
Rush	\$458,790	\$3,580,942	\$475,369	\$3,678,507	3.6%	2.7%
Russell	\$1,310,143	\$8,267,976	\$1,292,749	\$8,586,270	-1.3%	3.8%
Saline	\$5,617,570	\$61,675,959	\$5,413,480	\$62,063,398	-3.6%	0.6%
Scott	\$730,220	\$6,681,920	\$733,691	\$7,000,533	0.5%	4.8%
Sedgwick	\$47,831,964	\$512,706,891	\$49,768,128	\$530,650,596	4.0%	3.5%
Seward	\$2,005,923	\$22,342,895	\$2,153,615	\$23,307,022	7.4%	4.3%
Shawnee	\$20,974,037	\$180,631,591	\$20,662,451	\$181,746,987	-1.5%	0.6%
Sheridan	\$390,457	\$3,878,812	\$409,235	\$4,208,854	4.8%	8.5%
Sherman	\$749,011	\$7,428,376	\$753,396	\$7,706,354	0.6%	3.7%
Smith	\$610,692	\$4,315,973	\$647,639	\$4,449,078	6.0%	3.1%
Stafford	\$617,022	\$4,833,209	\$609,299	\$5,079,443	-1.3%	5.1%
Stanton	\$249,342	\$3,447,475	\$262,678	\$3,585,803	5.3%	4.0%
Stevens	\$404,569	\$7,908,688	\$406,073	\$8,129,431	0.4%	2.8%
Sumner	\$3,261,600	\$24,246,930	\$3,346,218	\$24,612,141	2.6%	1.5%
Thomas	\$1,064,302	\$9,148,207	\$1,109,507	\$9,528,405	4.2%	4.2%
Trego	\$449,804	\$3,649,848	\$461,122	\$3,829,404	2.5%	4.9%
Wabaunsee	\$816,733	\$7,822,145	\$830,023	\$7,934,986	1.6%	1.4%
Wallace	\$205,343	\$2,067,134	\$213,478	\$2,244,753	4.0%	8.6%
Washington	\$776,347	\$6,341,140	\$798,440	\$6,350,095	2.8%	0.1%
Wichita	\$361,280	\$3,061,956	\$386,947	\$3,137,164	7.1%	2.5%
Wilson	\$1,003,216	\$10,196,526	\$1,064,597	\$10,485,025	6.1%	2.8%
Woodson	\$435,197	\$3,798,353	\$460,050	\$3,865,220	5.7%	1.8%
Wyandotte	<u>\$17,308,592</u>	<u>\$124,397,845</u>	<u>\$17,351,726</u>	<u>\$125,722,568</u>	0.2%	1.1%
Total	\$312,226,750	\$3,122,934,833	\$321,385,308	\$3,179,010,929	2.9%	1.8%

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2007

Vehicle Registration Fees **	Vehicle Registration Fees (cont.) **
Automobiles	Urban Buses: 8-30 passengers \$15.00
0 - 3000 lbs \$30.00	31 - 39 passengers \$30.00
3001 - 3999 lbs \$30.00	over 39 passengers \$60.00
4000 - 4500 lbs \$30.00	Transit Authorities \$2.00
over 4500 lbs \$40.00	Trailers: 8M \$15.00
County Registrations	12M \$25.00
Regular Truck - gross weight to:	Over 12M \$35.00
12M \$40.00	Drive-Away, first \$44.00
16M \$102.00	Drive-Away, others \$18.00
20M \$132.00	Antique, Regular \$40.00
24M \$197.00	Antique, Personalized \$40.00
26M \$312.00	Amateur Radio \$1.00 + standard fee
30M \$312.00	Special Interest \$26.00
36M \$375.00	National Guard standard fee
42M \$475.00	Pearl Harbor Survivor standard fee
48M \$605.00	Disabled standard fee
54M \$805.00	Purple Heart standard fee
60M \$1,010.00	Veteran standard fee
66M \$1,210.00	Educational Institution varies
74M \$1,535.00	Disabled Veteran, Ex-POW free
80M \$1,735.00	Medal of Honor free
85M \$1,935.00	Firefighter standard fee
Local, 6000 Mile & Custom Harvest Trucks to:	Veterans standard fee
16M \$62.00	Motorcycles \$16.00
20M \$102.00	Motor Bikes \$11.00
24M \$132.00	Dealer, full-privilege \$350.00
26M \$177.00	Dealer, regular, first \$275.00
30M \$177.00	Dealer, regular, others \$25.00
36M \$215.00	Personalized (one-time) \$40.00
42M \$245.00	<u>Interstate</u>
48M \$315.00	72 Hour \$26.00
54M \$415.00	30 Day varies by weight
60M \$480.00	Apportioned & Qrtr varies by weight
66M \$580.00	Job Hunter's Permit \$26.00
74M \$760.00	Modified Cab Card \$1.00
80M \$890.00	Replacement Cab Card \$3.00
85M \$1,010.00	<u>Driver License Fees</u>
Farm Truck - gross weight to:	Class A/B* \$28.00
16M \$37.00	Class C* \$22.00
20M \$42.00	Class M* \$16.50
24M \$52.00	CDL Class A, B or C* \$22.00
26M \$72.00	CDL Endorsements/each \$10.00
54M \$75.00	Hazardous Material Endorsement Fee \$95.00
60M \$190.00	CDL Instruction Permit* \$9.00
66M \$370.00	Instructional Permit* \$6.00
85M \$610.00	Farm Permit* \$12.00
County Qrtr Pay 1/4 of annual fee	Exam \$3.00
County 72 Hour \$26.00	Re-Exam \$1.50
County 30 Day varies by weight	DUI Exam \$25.00
	Duplicate* \$12.00
	Identification Card* \$15.00
	Senior (age 65 and over)/ \$8.00
	Handicapped ID Card* \$1.00
	Penalty \$4.00
	Photo \$4.00
	Concealed Carry \$15.00

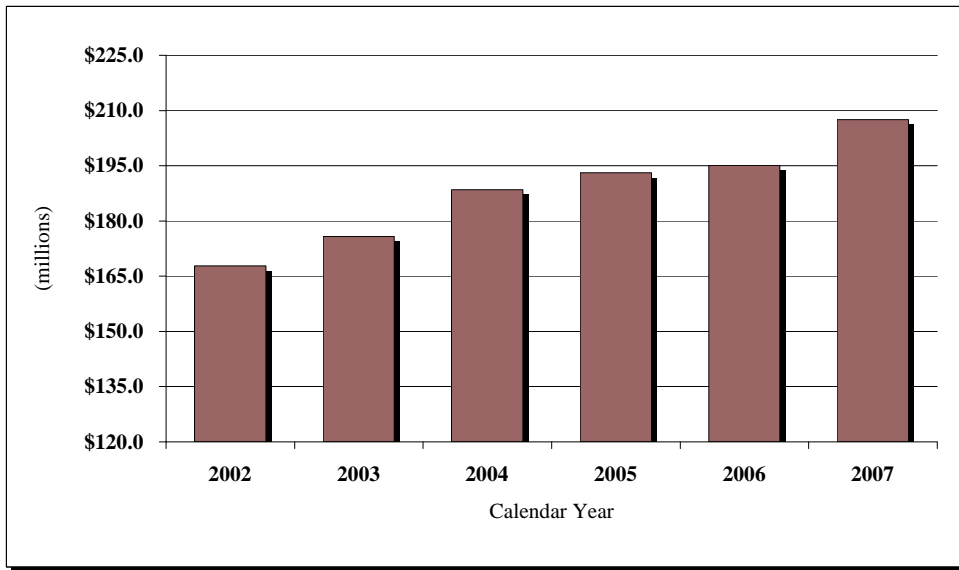
* Includes a \$4 fee for photograph. (In 1997 expiration extended to 6 years for drivers between ages of 21 and 65.)

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

Effective 1/1/1993, the gross weight category of 24-30M is split into 24-26M and 26-30M. The registration fees for 24-26M & 26-30M are the same as the current 30M (92 Sess Ch 101 §1 & 2).

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>
2002	\$167,818,587	4.7%
2003	\$175,821,903	4.8%
2004	\$188,535,174	7.2%
2005	\$193,089,020	2.4%
2006	\$195,061,638	1.0%
2007	\$207,516,869	6.4%

Vehicle Revenue Collections Calendar Year 2007

Vehicle Revenue Collections by Source by Calendar Year

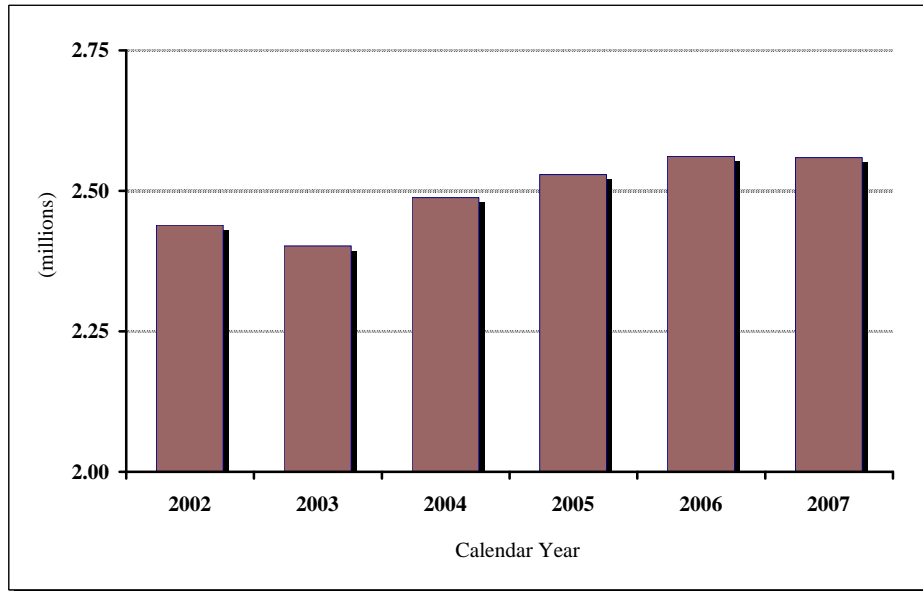
<u>Source</u>	<u>CY 2007 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$144,360,276	69.6%
Interstate Apportioned	\$45,073,058	21.7%
Driver License	\$17,553,710	8.5%
Motor Carrier Inspection	<u>\$529,825</u>	<u>0.3%</u>
Total	\$207,516,869	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2007 Collection</u>	<u>Percent Total</u>
State Highway	\$171,750,384	82.8%
County Funds	\$20,416,146	9.8%
Driver Safety	\$2,973,352	1.4%
Refunds	\$518,306	0.2%
Motorcycle Safety	\$117,958	0.06%
Other	<u>\$11,740,723</u>	<u>5.7%</u>
Total	\$207,516,869	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>
2002	2,439,041	0.5%
2003	2,401,843	-1.5%
2004	2,488,284	3.6%
2005	2,529,069	1.6%
2006	2,561,729	1.3%
2007	2,559,078	-0.1%

Motor Vehicle Registrations by Type, Calendar Years 2006 and 2007

Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2006</u>	Calendar Year <u>2007</u>	Percent Change
Automobiles	1,446,471	1,454,331	0.5%
Trucks	710,373	701,164	-1.3%
Trailers	133,508	122,732	-8.1%
Motorcycles	65,512	70,370	7.4%
Motorized Bicycles	6,566	7,163	9.1%
RV ¹	13,034	12,819	-1.6%
Special Registration	<u>186,265</u>	<u>190,499</u>	2.3%
Total	2,561,729	2,559,078	-0.1%

Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2006</u>	Percent Total <u>2007</u>
Automobiles	56.46%	56.83%
Trucks	27.73%	27.40%
Trailers	5.21%	4.80%
Motorcycles	2.56%	2.75%
Motorized Bicycles	0.26%	0.28%
RV ¹	0.51%	0.50%
Special Registration	7.27%	7.44%
Total	100.00%	100.00%

Notes:

1) RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995.

Motor Vehicle Registrations by County, Calendar Year 2007

<u>County</u>	<u>Auto</u>	<u>Truck</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV*</u>	<u>Special **</u>	<u>Total</u>
Allen	6,388	5,240	737	427	72	92	1,051	14,007
Anderson	3,990	3,728	721	202	40	46	671	9,398
Atchison	7,926	5,377	1,214	370	22	64	1,294	16,267
Barber	2,351	2,763	453	172	20	24	328	6,111
Barton	13,953	9,677	2,018	768	64	205	1,948	28,633
Bourbon	6,876	4,844	747	386	40	64	964	13,921
Brown	5,222	3,936	1,060	339	32	43	915	11,547
Butler	30,832	18,574	2,800	1,974	175	440	5,199	59,994
Chase	1,450	1,506	292	107	4	18	211	3,588
Chautauqua	1,597	2,317	285	95	1	37	274	4,606
Cherokee	8,823	7,733	977	638	20	103	1,902	20,196
Cheyenne	1,609	1,680	450	91	8	23	236	4,097
Clark	1,074	1,070	181	70	7	22	191	2,615
Clay	4,381	3,448	750	269	28	75	767	9,718
Cloud	4,558	3,814	841	330	62	60	748	10,413
Coffey	4,677	4,186	859	333	31	69	763	10,918
Comanche	866	1,093	184	77	1	8	148	2,377
Cowley	16,408	10,880	1,399	1,048	108	240	2,634	32,717
Crawford	16,855	10,374	1,349	1,043	80	137	2,574	32,412
Decatur	1,813	2,090	599	97	14	37	189	4,839
Dickinson	10,016	7,182	1,378	694	71	126	1,831	21,298
Doniphan	3,818	3,328	891	227	5	40	590	8,899
Douglas	51,835	15,735	2,773	1,973	313	318	5,477	78,424
Edwards	1,681	1,871	414	57	14	26	241	4,304
Elk	1,374	1,847	267	46	8	23	257	3,822
Ellis	13,738	8,635	1,774	918	196	149	1,980	27,390
Ellsworth	2,997	2,719	701	195	55	32	532	7,231
Finney	16,744	9,527	1,928	875	87	175	2,033	31,369
Ford	14,148	8,288	1,257	660	45	128	1,566	26,092
Franklin	13,288	8,695	1,648	819	83	181	2,066	26,780
Geary	16,291	5,700	859	770	40	125	2,699	26,484
Gove	1,584	2,007	557	89	24	41	273	4,575
Graham	1,555	1,629	376	105	40	46	234	3,985
Grant	3,590	3,482	876	281	20	37	397	8,683
Gray	2,681	3,218	716	203	10	40	340	7,208
Greeley	683	998	249	38	2	19	128	2,117
Greenwood	3,345	3,682	640	136	28	37	602	8,470
Hamilton	1,156	1,394	357	92	5	17	225	3,246
Harper	3,017	2,868	537	176	42	45	521	7,206
Harvey	18,366	9,051	1,473	1,096	154	201	2,326	32,667
Haskell	2,125	2,336	552	110	13	29	240	5,405
Hodgeman	1,027	1,516	258	58	2	15	152	3,028
Jackson	6,650	5,371	1,270	380	26	94	1,162	14,953
Jefferson	10,313	7,382	1,729	719	35	160	1,514	21,852
Jewell	1,829	2,299	786	121	23	38	332	5,428
Johnson	334,806	65,172	8,935	10,840	594	1,096	27,764	449,207
Kearny	2,017	2,072	535	107	8	34	281	5,054
Kingman	4,124	4,168	964	239	27	57	713	10,292
Kiowa	1,254	1,592	396	80	5	14	187	3,528
Labette	10,114	7,405	747	625	49	113	1,741	20,794
Lane	1,052	1,333	279	51	17	25	129	2,886
Leavenworth	33,960	16,610	2,955	2,268	67	344	6,734	62,938
Lincoln	1,722	1,914	585	79	13	24	298	4,635
Linn	5,052	4,647	973	336	26	82	886	12,002
Logan	1,507	1,578	408	125	15	25	209	3,867
Lyon	15,667	9,753	1,308	746	126	167	1,924	29,691
Marion	6,502	5,135	945	374	112	79	1,023	14,170
Marshall	5,741	4,958	1,132	339	37	71	946	13,224
McPherson	15,478	10,143	2,297	1,156	163	187	2,459	31,883

Motor Vehicle Registrations by County, Calendar Year 2007

<u>County</u>	<u>Auto</u>	<u>Truck</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV*</u>	<u>Special **</u>	<u>Total</u>
Meade	2,178	2,138	398	103	25	48	304	5,194
Miami	17,404	10,957	2,671	1,089	49	216	2,641	35,027
Mitchell	3,577	3,555	892	232	40	56	455	8,807
Montgomery	15,845	10,739	1,023	1,100	92	191	2,481	31,471
Morris	3,047	2,905	618	149	27	35	559	7,340
Morton	1,565	1,598	258	81	9	20	194	3,725
Nemaha	5,581	4,617	1,347	357	32	26	654	12,614
Neosho	7,749	6,530	1,036	537	67	87	1,059	17,065
Ness	1,762	2,576	679	122	11	30	291	5,471
Norton	2,784	2,743	845	187	43	53	426	7,081
Osage	8,818	6,344	1,150	535	62	153	1,549	18,611
Osborne	2,154	2,415	660	157	14	33	258	5,691
Ottawa	3,133	2,991	674	194	35	46	486	7,559
Pawnee	3,208	2,509	643	216	18	43	510	7,147
Phillips	3,164	3,227	1,068	257	44	37	456	8,253
Pottawatomie	11,056	7,664	1,723	658	55	137	1,566	22,859
Pratt	4,743	3,887	832	257	37	67	643	10,466
Rawlins	1,617	1,823	429	86	26	21	148	4,150
Reno	31,861	17,437	2,593	2,073	179	385	4,299	58,827
Republic	2,818	2,831	678	185	38	43	459	7,052
Rice	4,707	3,863	851	275	38	82	873	10,689
Riley	23,030	8,760	1,516	1,137	196	180	3,244	38,063
Rooks	2,809	2,864	753	193	27	55	527	7,228
Rush	1,891	1,925	415	123	54	17	328	4,753
Russell	3,692	3,306	690	214	35	58	620	8,615
Saline	28,709	13,979	2,560	1,709	297	331	4,460	52,045
Scott	2,531	2,442	590	193	13	38	374	6,181
Sedgwick	247,817	95,546	11,566	10,716	1,189	2,096	33,141	402,071
Seward	9,909	5,607	849	322	48	94	1,056	17,885
Shawnee	92,845	32,904	5,352	4,153	403	804	13,412	149,873
Sheridan	1,538	1,861	574	107	47	32	212	4,371
Sherman	3,134	2,754	712	254	67	63	394	7,378
Smith	2,227	2,454	762	105	45	40	337	5,970
Stafford	2,263	2,659	712	102	11	35	316	6,098
Stanton	1,111	1,301	251	80	0	24	125	2,892
Stevens	2,695	2,563	716	199	19	38	333	6,563
Sumner	12,161	8,976	1,231	755	83	174	1,845	25,225
Thomas	3,762	3,788	1,032	287	34	61	505	9,469
Trego	1,842	1,894	550	142	41	36	368	4,873
Wabaunsee	3,698	3,085	616	189	5	40	590	8,223
Wallace	878	1,312	341	69	3	10	109	2,722
Washington	3,114	3,292	914	165	12	40	666	8,203
Wichita	1,131	1,666	382	59	4	15	154	3,411
Wilson	4,727	4,487	697	301	45	56	847	11,160
Woodson	1,722	2,067	387	95	13	30	269	4,583
Wyandotte	71,828	24,753	2,855	2,812	102	376	9,937	112,663

Total 1,454,331 701,164 122,732 70,370 7,163 12,819 190,499 2,559,078

Kansas Based Active I.R.P. Registrations in 2007 3,388

Kansas Based Plates Issued Under IRP Proration in 2007 24,141

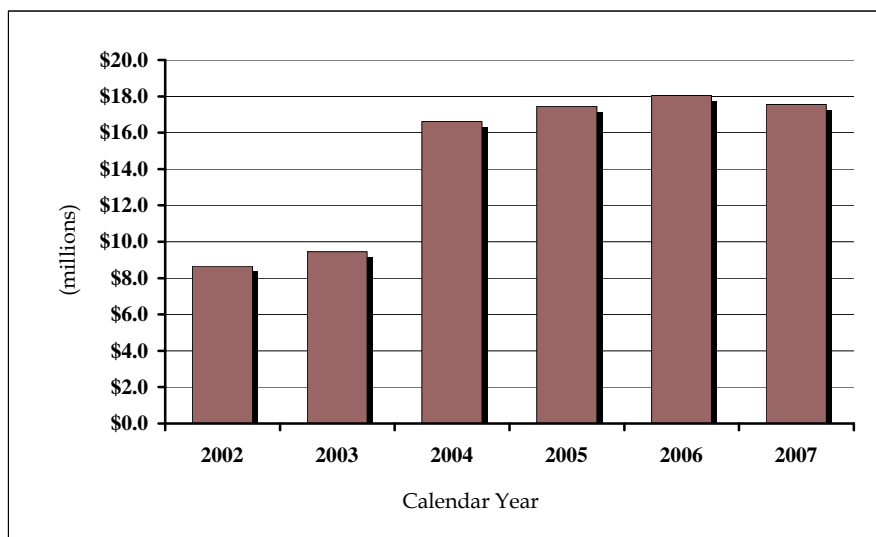
*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.

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

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

Driver License Fee Collections by Calendar Year

Driver licenses are issued by the Division of Vehicles for the operation of motor vehicles. The Division also issues Identification Cards. During the 1997 Legislative Session, House Bill 2073 was enacted. The bill extended the license renewal cycle from four to six years for licensed drivers between the ages of 21 and 65. All fees increased to the six-year rate at the previous cost per year. This legislation is partially responsible for the Calendar year 1997, 1998, and 1999 increases. During the 2003 Legislative Session, House Bill 2192 was enacted, which increased fees across the board for drivers' licenses and identification cards resulting in a significant collections increase in Calendar Year 2004.



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$8,667,918	-21.7%
2003	\$9,454,201	9.1%
2004	\$16,618,470	75.8%
2005	\$17,452,243	5.0%
2006	\$18,047,511	3.4%
2007	\$17,553,710	-2.7%

Driver Licenses by Age and License Class, Calendar Year 2007

Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2007</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	29,912	1.5%
16 - 24	314,982	15.6%
25 - 49	875,530	43.4%
50 - 64	479,860	23.8%
65 and over	<u>317,935</u>	15.8%
Total by Age	2,018,219	100.0%

Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2007</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	134,833	6.7%
Class A & B	23,565	1.2%
Class C	1,697,836	84.1%
Class M	<u>161,985</u>	8.0%
Total	2,018,219	100.0%

* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

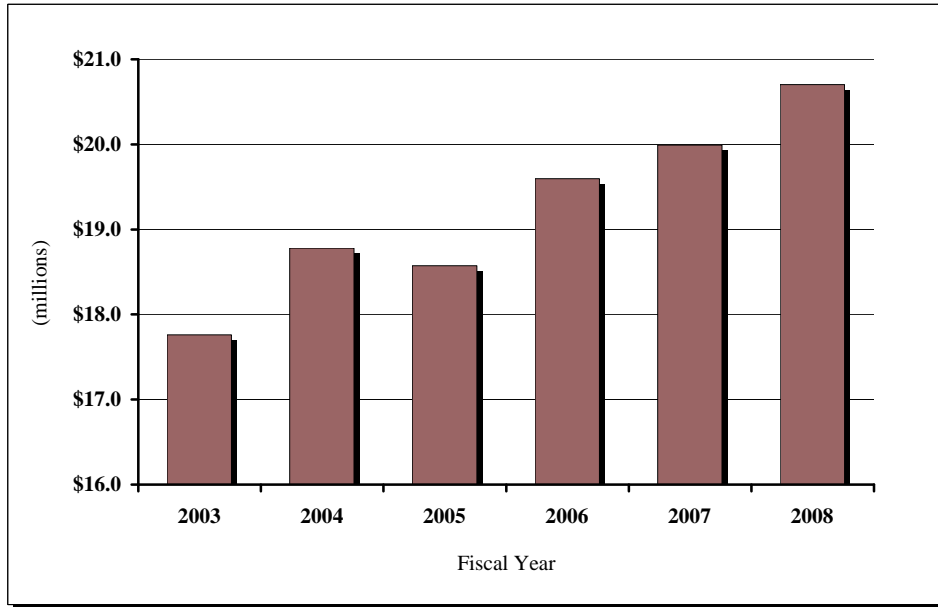
Class C: regular automobile

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

Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2007</u>	Fiscal Year <u>2008</u>	Percent <u>Change</u>
Alcohol and Spirits	\$8,480,294	\$8,950,418	5.5%
Fortified and Light Wine	\$1,033,480	\$1,086,866	5.2%
Strong Beer	\$8,387,023	\$8,436,962	0.6%
Cereal Malt Beverage	<u>\$2,090,992</u>	<u>\$2,228,577</u>	6.6%
Total	\$19,991,789	\$20,702,823	3.6%

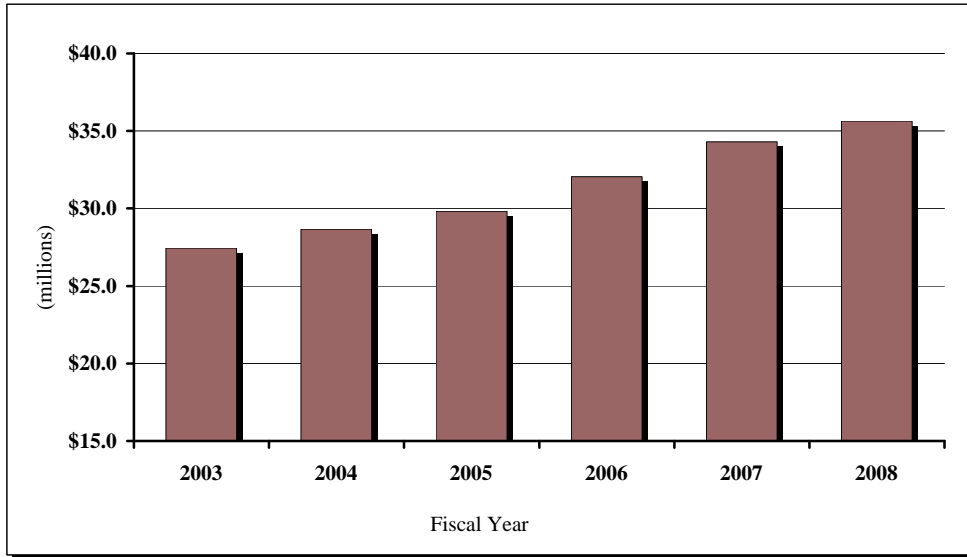


Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$17,760,697	0.2%
2004	\$18,779,625	5.7%
2005	\$18,574,828	-1.1%
2006	\$19,598,134	5.5%
2007	\$19,991,789	2.0%
2008	\$20,702,823	3.6%

Liquor Excise Tax Gross Receipts

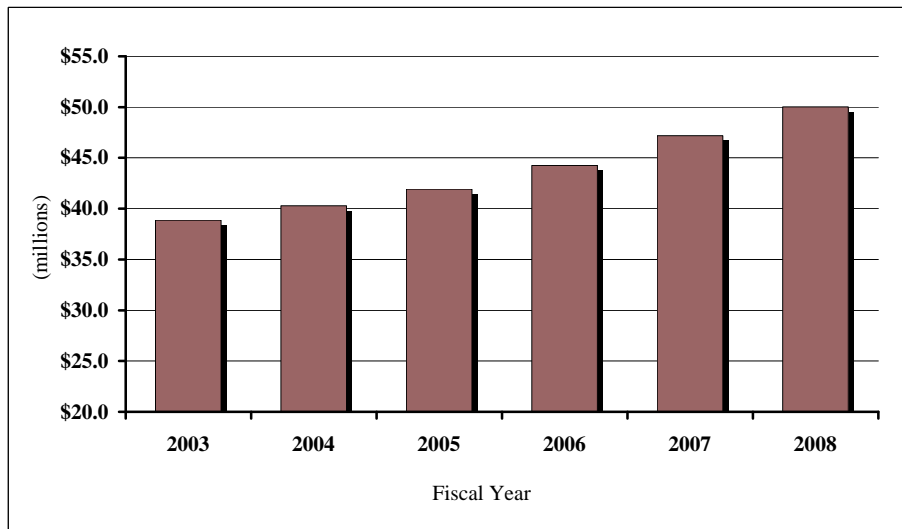
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$27,450,972	3.7%
2004	\$28,672,690	4.5%
2005	\$29,826,910	4.0%
2006	\$32,051,923	7.5%
2007	\$34,307,823	7.0%
2008	\$35,639,204	3.9%

Liquor Enforcement Tax Gross Receipts

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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$38,859,323	3.8%
2004	\$40,272,868	3.6%
2005	\$41,924,949	4.1%
2006	\$44,264,770	5.6%
2007	\$47,183,769	6.6%
2008	\$50,020,773	6.0%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2008 Total Liquor Taxes and Fees

	Fiscal Year <u>2008</u>	Percent <u>Total</u>
Gallonage Tax	\$20,702,823	18.8%
Liquor Excise Tax	\$35,639,204	32.4%
Liquor Enforcement Tax	\$50,020,773	45.4%
Fees and Fines	<u>\$3,725,768</u>	<u>3.4%</u>
Total	\$110,088,568	100.0%

Alcoholic Beverage Licenses Issued

Retail Liquor Stores	739
Spirits Distributors	18
Wine Distributors	17
Beer Distributors	42
Class A Vets, Frat'l Club	227
Class A Social Club 500+	18
Class A Social Club <500	59
Class B Private Clubs	142
Drinking Establishments	1,619
Caterers	27
Hotels	38
Drinking Establishments/Caterers	93
Hotel/Caterers	17
Farm Wineries	20
Farm Winery Outlet	6
Microbreweries	15
 Total	 3,097

