

Table of Contents

Introduction

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

Division of Tax Operations

Individual Income Tax-----	21
Corporate Income and Privilege Tax -----	28
Kansas Department of Revenue Tax Credits-----	31
Sales and Use Tax-----	35
Motor Fuel Tax -----	50
Mineral Tax -----	53
Cigarette, Tobacco, and Bingo Taxes -----	59
Food Sales -----	62
Homestead Refunds-----	63
Audit Assessments -----	66
Audit Collections-----	67
Recovery of Accounts Receivable by Area-----	68
Recovery of Accounts Receivable by Tax Type-----	69

Division of Property Valuation

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

Division of Vehicles

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

Division of Alcoholic Beverage Control

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

DEPARTMENT OFFICIALS

January 2022

Mark A. Burghart
Secretary of Revenue

SECRETARIAT STAFF

Mark Beshears, Special Projects Attorney
Courtney Hadley, Problem Resolution Officer

Legal Services

Jay Befort, General Counsel
John Hale, Deputy General Counsel
Donald Cooper, Deputy General Counsel

Office of Special Investigations

Joanna Labastida, Director

Office of Financial Management

Kris Holm, Chief Financial Officer
Mavis Cockrell, Deputy Director
Ronald D. Coker Jr., Budget & Report Manager
Revenue Accounting Manager, Debra Childs

Audit Services

Kris Holm, Director
Chrishundra Mitchell, Deputy Director
Brian D'Angelo, Deputy Director

Office of Personnel Services (DOA)

Lisa Locke, Director
Lindsey Stephens, Deputy Director
Shawna Mercer, Benefits and Payroll Manager
Sara Finney, Recruitment and Position Manager
Kris Beying, Learning Center Manager

Office of Policy and Research

Kathleen Smith, Director

Information Systems (OITS)

Andy Sandberg, Chief Information Officer
Valerie Pitts, Information Technology Manager
Scott Crider, Technical Services Manager
Angela Conklin, Applications Development Mgr
Brian Sommers, Applications Development Mgr
Jeffrey Scott, IT Administrative Services Manager

Communications

Zach Fletcher, Director

DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control

Debbi Beavers, Director
Bart Branyon, Chief Enforcement Officer
Audra Shughart, Licensing Manager

Division of Taxation

Steve Stotts, Director

Business Support Services

Andy Coultis, Business Support Senior Manager

Customer Relations

John Peterson, Customer Relations Senior Manager

Financial & Document Management

Monica Becker, Financial & Document Management Senior Manager

Revenue Recovery

Dedra Platt, Revenue Recovery Senior Manager

Division of Property Valuation

David Harper, Director
Robert Kent, Deputy Director

Division of Vehicles

David Harper, Director
Jessica Tyson, Product Integration Manager
Christi Karolevitz, Training & Customer Support Manager

Driver Services

Kent Selk, Driver Services Senior Manager, Driver License and CDL

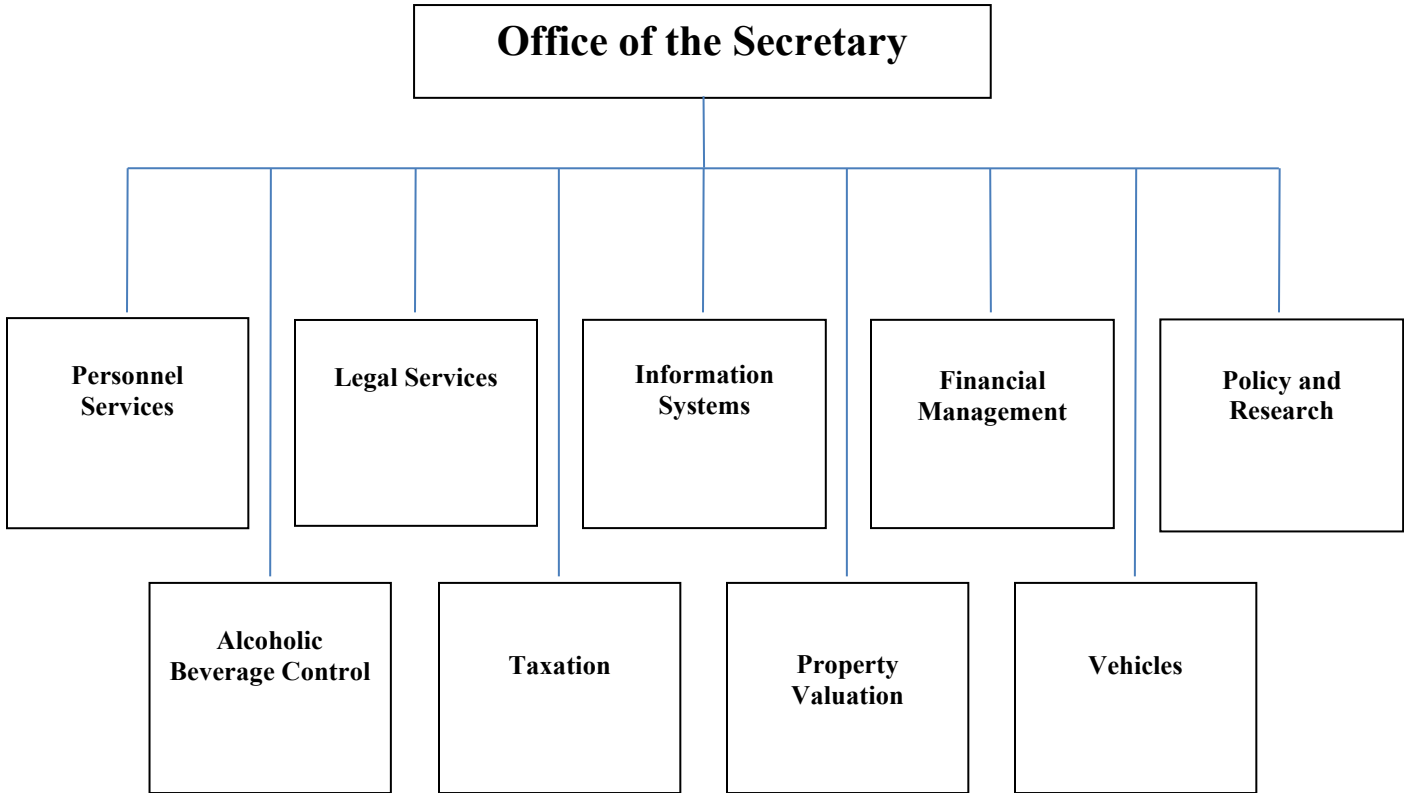
Vehicle Services

LeeAnn Phelps, Vehicle Services Senior Manager
Titles & Registrations, Dealers Licensing and E-Lien
Comm. Mtr Veh and Veh Financial Office

Driver Services

Lacey Black, Driver Solutions Manager

**KANSAS DEPARTMENT OF REVENUE
ORGANIZATION CHART
FISCAL YEAR 2021/2022**



Selected Kansas Department of Revenue Telephone and FAX Numbers

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

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2021

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel (Gasoline) Per Gallon
Colorado	\$0.08	\$0.28	\$1.94	\$0.2200
Iowa	\$0.19	\$1.75	\$1.36	\$0.3000
Kansas	\$0.18	\$0.30	\$1.29	\$0.2403
Missouri	\$0.06	\$0.42	\$0.17	\$0.1740
Nebraska	\$0.31	\$0.95	\$0.64	\$0.2960
Oklahoma	\$0.40	\$0.72	\$2.03	\$0.2000

*Note: In Missouri, cities and counties may impose an additional tax on a pack of cigarettes.
Motor Fuel Rates include any fees that may be added to excise tax.*

Source: Federation of Tax Administrators January 2021

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	2018-19 <u>% change</u>	Descending	
							<u>Rank</u> <u>2018</u>	<u>Rank</u> <u>2019</u>
Colorado	\$52,222	\$52,251	\$55,125	\$58,267	\$60,848	4.4%	1	1
Iowa	\$46,304	\$46,531	\$47,570	\$49,548	\$50,533	2.0%	4	4
Kansas	\$47,527	\$47,557	\$49,033	\$51,139	\$53,203	4.0%	3	3
Missouri	\$43,334	\$44,424	\$45,393	\$47,250	\$48,945	3.6%	5	5
Nebraska	\$50,887	\$49,745	\$50,658	\$52,560	\$54,037	2.8%	2	2
Oklahoma	\$44,785	\$42,399	\$44,295	\$46,298	\$48,317	4.4%	6	6
United States	\$48,891	\$49,812	\$51,811	\$54,098	\$56,047	3.6%		

Per Capita Disposable Personal Income

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	2018-19 <u>% change</u>	Descending	
							<u>Rank</u> <u>2018</u>	<u>Rank</u> <u>2019</u>
Colorado	\$45,609	\$45,478	\$48,159	\$51,216	\$53,426	4.3%	1	1
Iowa	\$41,388	\$41,558	\$42,560	\$44,630	\$45,297	1.5%	4	4
Kansas	\$42,629	\$42,681	\$44,044	\$45,928	\$47,654	3.8%	3	3
Missouri	\$38,525	\$39,507	\$40,529	\$42,370	\$43,802	3.4%	5	6
Nebraska	\$45,683	\$44,551	\$45,498	\$47,461	\$48,602	2.4%	2	2
Oklahoma	\$40,529	\$38,415	\$40,209	\$42,272	\$44,067	4.2%	6	5
United States	\$42,850	\$43,755	\$45,514	\$47,751	\$49,338	3.3%		

Disposable Personal Income as Percent of Personal Income

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Colorado	87.3%	87.0%	87.4%	87.9%	87.8%
Iowa	89.4%	89.3%	89.5%	90.1%	89.6%
Kansas	89.7%	89.7%	89.8%	89.8%	89.6%
Missouri	88.9%	88.9%	89.3%	89.7%	89.5%
Nebraska	89.8%	89.6%	89.8%	90.3%	89.9%
Oklahoma	90.5%	90.6%	90.8%	91.3%	91.2%
United States	87.6%	87.8%	87.8%	88.3%	88.0%

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

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2019

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			Lowest	Highest	Single	Married	Dependents	S	M/J
Colorado	4.63%	1	-----Flat Rate-----		na	na	na	\$12,200	\$24,400
Iowa	0.33%-8.53%	9	\$1,638	\$73,710	\$40	\$80	\$40	\$2,080	\$5,120
Kansas	3.1%-5.7%	3	# \$15,000	\$30,000	\$2,250	\$4,500	\$2,250	\$3,000	\$7,500
Missouri	1.5%-5.4%	9	\$1,053	\$8,424	na	na	na	\$12,200	\$24,400
Nebraska	2.46%-6.84%	4	\$3,230	\$31,160	\$137	\$274	\$137	\$7,050	\$14,100
Oklahoma	0.5%-5.00%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700

General Notes:

Iowa - Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. These states allow some or all of federal income tax paid to be deducted from state taxable income. Standard deduction or personal exemption is structured as a tax credit. Local income taxes are excluded. Thirteen states have county- or city-level income taxes; the average rate within each jurisdiction is: 0.50% in Alabama; 0.63% in Delaware; 1.56% in Indiana; 0.22% in Iowa; 2.08% in Kentucky; 2.85% in Maryland; 1.70% in Michigan; 0.50% in Missouri; 0.50% in New Jersey; 1.87% in New York; 2.50% in Ohio; 0.38% in Oregon; and 2.94% in Pennsylvania. Weighted local rates are from the Tax Foundation's 2019 State Business Tax Climate Index.

Kansas - State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated.

Missouri - Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. These states allow some or all of federal income tax paid to be deducted from state taxable income. Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation. Local income taxes are excluded. State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined personal exemptions could remain in effect, though uncertainty remains in some cases.

Nebraska - Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. Standard deduction or personal exemption is structured as a tax credit. State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined personal exemptions could remain in effect, though uncertainty remains in some cases.

Oklahoma - State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined personal exemptions could remain in effect, though uncertainty remains in some cases.

Source: Tax Foundation, *State Individual Income Tax Rates and Brackets*

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, 2020.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA definitions	See Iowa Code §422.32(1)(b)	Income from transactions and activities in the regular course of trade or business (K.S.A. 79-3271(a))	See Rev. Mo. Code §143.455	No definition	NA
Tax Base nonbusiness income	UDITPA definitions	See Iowa Code §422.32(1)(i)	Any income other than business income. (K.S.A. 79-3271(e))	See Rev. Mo. Code §143.455	No definition	NA
Is there a minimum tax?	No	Yes	No	No	No	No
Does state computation of taxable net income start with an amount from Federal Form 1120?	Yes, starts with taxable income (Line 30).	Yes, starts with federal taxable income (Line 28) and allows special deductions (Line 29(b), but not the federal NOL deduction (Line 29(a)).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income before NOL and current special deductions (Line 28).
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	Normal tax at 4%; 3% surcharge on income > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2021 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, 2020.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<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 \$4,000.01 to \$40,000/year (more than \$40,000/yr prepaid monthly) <u>Quarterly</u> :Tax Liability \$400.01 - \$4,000 of tax/year <u>Annually</u> :Tax Liability \$400 or less/yr	<u>Monthly</u> :Tax Liability>=\$500 sales tax/mo <u>Quarterly</u> :Tax Liability <\$500 sales tax/mo <u>Annually</u> :Tax Liability<\$45 sales tax/qtr	<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 https://www.colorado.gov/pacific/sites/default/files/DR1002.pdf	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, community improvement and transportation development districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

Source: 2021 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Bingo Tax							
Bingo faces	\$0.002						
Bingo instant (pull-tabs)	1.00%						
Bingo cards	3.00%						75-5176
Car Line Tax/gross earnings	2.5%						79-907; 917
Cigarette Tax	<i>eff. 7/1/15</i> Package of 20 - \$1.29; Package of 25 - \$1.61						79-3310
	<i>eff. 7/1/17</i> \$0.05 per milliliter of consumable material for electronic cigarettes						79-3399
Corporation Tax	total taxable income @	4.00%	plus	3.00% surtax on taxable income over \$50,000	7.000%		79-32,110
				(TY 11 and thereafter)			
Drycleaning							
Environmental Surcharge/gross receipts	2.5%						65-34,150
Solvent Fee (chlorinated)/gallon	\$5.50						65-34,150
Solvent Fee (non-chlorinated)/gallon	\$0.55						65-34-151
Drug Stamp Tax							79-5202
Marijuana:			Controlled Substance:				
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-	\$200/gram or portion of gram			
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-	\$2,000/50 dose unit or portion of unit			
Dry Plant -	\$0.90 per gram or portion of gram						
Environ. Fee/gallon petroleum product	\$0.01	each of two funds has maximum and minimum limits					65-34,117
Individual Income Tax	Tax Year 18 and all tax years thereafter						79-32,110
	Tax Rates, Resident, married, joint						
	taxable income =< \$30,000 @ 3.1%						
	taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000						
	taxable income > \$60,000 \$2,505 + 5.7% > \$60,000						
	Tax Rates, Resident, others						
	taxable income =< \$15,000 @ 3.1%						
	taxable income . \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000						
	taxable income > \$30,000 \$1,252.50 + 5.7% > \$30,000						
Liquor Gallonage Tax							
Strong Beer and CMB/gallon	\$0.18						41-501
Alcohol & Sprints/gallon	\$2.50						41-501
Light Wine/gallon	\$0.30						41-501
Fortified Wine/gallon	\$0.75						41-501
Liquor Excise Tax (Drinking Establishments)	10.00%			Gross receipts			79-41a02
Liquor Enforcement (Liquor Stores)	8.00%			Gross receipts			79-4101
Mineral Tax							79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit			
Gas/gross taxable value	8.00%	with	3.67%	property tax credit			
Coal/ton	\$1.00						
Motor Fuel Tax/per Gallon							
Regular Motor Fuel/gallon				\$0.24			79-34,141
Gasohol/gallon				\$0.24			79-34,141
Diesel/gallon				\$0.26			79-34,141
LP-Gas/gallon				\$0.23			79-34,141
E-85/gallon				\$0.17			79-34,141
Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)				\$0.24			79-34,141
Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)				\$0.26			79-34,141
Trip Permits/each				\$13.00/24 hr; \$25.00/72 hr <i>eff. 7/1/2006</i>			79-34,118
Oil Inspection Fee/barrel (50 gallons)	\$0.015/barrel						55-426
Prepaid Wireless 911 Fee	2.06% per retail transaction						12-5371
Privilege Tax							
Banks	total net income @	2.25%	plus	2.125% surtax on taxable income over \$25,000	4.375%		79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25% surtax on taxable income over \$25,000	4.50%		79-1108
Property Tax (State levy) Assessed Valuation				1.5 mills			76-6b01
State School District Finance Levy				20 mills			76-6b02
Sales and Use Tax							
State Retailers Sales Tax	6.5%			<i>eff July 1, 2015</i>			79-3603
State Compensating Use Taxes	6.5%			<i>eff July 1, 2015</i>			79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-191
Sand Royalty/per ton	\$0.15/ton						70a-102
Tire Tax/per tire (New Tires)	\$0.25						65-3424
Tobacco Tax (wholesale price)	10.00%						79-3371
Vehicle Rental Excise Tax/gross receipts	3.5%			for rentals not exceeding 28 days			79-5117
Water Protection Fee/1,000 gallons	\$0.032						82a-954
	(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)						
Clean Drinking Water Fee/1,000 gallons	\$0.030						82a-2101

FY 2021 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

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

FY 2021 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

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

Notes:

- (a) Kansas Statutes Annotated. Abbreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.
- (b) the 10% is from alcohol and spirits collections only. KSA 41-501

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

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

County	Individual Income		Sales	Sales	Vehicle	Vehicle	Real/Personal	Real/Personal
	Individual Income	Tax Liability	Tax	Tax	Property	Property	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	(Per cap)	(Per cap)	(Per cap)	(Per cap)
	TY 19	TY 19	FY 21	FY 21	TY 20	TY 20	TY 20	TY 20
Allen	\$8,531,091	\$690	\$11,705,749	\$944	\$1,975,757	\$159	\$24,290,135	\$1,959
Anderson	\$4,908,528	\$625	\$5,124,471	\$645	\$1,253,045	\$158	\$16,140,605	\$2,031
Atchison	\$9,264,545	\$576	\$12,389,020	\$774	\$2,059,111	\$129	\$25,199,841	\$1,574
Barber	\$3,130,536	\$707	\$3,746,201	\$860	\$875,759	\$201	\$15,720,430	\$3,607
Barton	\$18,359,286	\$712	\$29,865,735	\$1,164	\$4,876,023	\$190	\$46,090,386	\$1,796
Bourbon	\$6,705,280	\$461	\$11,113,193	\$770	\$2,071,238	\$143	\$19,628,242	\$1,360
Brown	\$5,529,372	\$578	\$8,447,773	\$891	\$961,869	\$101	\$20,713,871	\$2,185
Butler	\$75,785,180	\$1,133	\$50,431,452	\$753	\$11,128,169	\$166	\$121,505,873	\$1,814
Chase	\$1,806,017	\$682	\$1,555,670	\$602	\$411,716	\$159	\$7,901,603	\$3,056
Chautauqua	\$1,456,572	\$448	\$1,611,942	\$499	\$567,639	\$176	\$5,750,788	\$1,780
Cherokee	\$7,078,644	\$355	\$8,652,918	\$440	\$2,337,044	\$119	\$23,199,312	\$1,179
Cheyenne	\$1,678,027	\$632	\$1,659,747	\$638	\$599,271	\$230	\$9,644,145	\$3,709
Clark	\$1,653,909	\$829	\$1,631,311	\$831	\$596,887	\$304	\$8,541,579	\$4,351
Clay	\$5,086,356	\$636	\$7,774,687	\$969	\$1,370,503	\$171	\$18,131,340	\$2,259
Cloud	\$4,706,502	\$536	\$8,895,891	\$1,029	\$1,481,722	\$171	\$19,970,168	\$2,311
Coffey	\$7,398,161	\$905	\$11,047,689	\$1,354	\$946,301	\$116	\$51,573,796	\$6,322
Comanche	\$1,007,244	\$592	\$1,328,931	\$786	\$372,684	\$221	\$6,415,418	\$3,796
Cowley	\$20,077,236	\$575	\$25,529,077	\$737	\$5,018,697	\$145	\$46,746,956	\$1,350
Crawford	\$21,719,008	\$560	\$33,427,268	\$863	\$4,658,038	\$120	\$39,770,708	\$1,027
Decatur	\$1,697,215	\$600	\$1,464,044	\$527	\$436,956	\$157	\$8,982,225	\$3,236
Dickinson	\$12,718,382	\$689	\$13,550,829	\$742	\$2,858,779	\$157	\$33,031,448	\$1,808
Doniphan	\$3,709,317	\$488	\$3,481,196	\$464	\$863,177	\$115	\$16,532,490	\$2,206
Douglas	\$102,111,282	\$835	\$113,420,816	\$926	\$14,239,752	\$116	\$204,167,344	\$1,666
Edwards	\$2,203,308	\$787	\$1,691,683	\$615	\$631,632	\$230	\$9,519,922	\$3,462
Elk	\$1,462,393	\$578	\$1,445,773	\$577	\$448,039	\$179	\$5,252,843	\$2,095
Ellis	\$23,958,740	\$839	\$42,890,718	\$1,496	\$3,409,062	\$119	\$40,746,010	\$1,421
Ellsworth	\$4,657,937	\$763	\$3,902,014	\$647	\$795,300	\$132	\$14,333,403	\$2,375
Finney	\$27,595,945	\$757	\$54,482,728	\$1,517	\$5,516,829	\$154	\$72,153,224	\$2,009
Ford	\$21,022,645	\$625	\$37,438,235	\$1,131	\$5,348,863	\$162	\$56,548,120	\$1,709
Franklin	\$17,730,180	\$694	\$22,599,647	\$879	\$4,034,717	\$157	\$42,611,116	\$1,658
Geary	\$10,909,870	\$344	\$30,178,236	\$937	\$3,528,091	\$110	\$37,809,142	\$1,174
Gove	\$2,145,790	\$814	\$3,319,933	\$1,267	\$513,566	\$196	\$10,152,738	\$3,874
Graham	\$1,499,188	\$604	\$1,993,170	\$834	\$400,908	\$168	\$9,510,965	\$3,981
Grant	\$5,793,881	\$810	\$5,127,853	\$725	\$814,087	\$115	\$16,750,422	\$2,367
Gray	\$6,168,215	\$1,030	\$4,550,930	\$764	\$1,203,286	\$202	\$15,092,258	\$2,535
Greeley	\$1,066,321	\$866	\$866,643	\$725	\$380,278	\$318	\$7,715,618	\$6,451
Greenwood	\$3,590,868	\$600	\$3,141,119	\$535	\$1,068,586	\$182	\$12,232,180	\$2,085
Hamilton	\$1,338,097	\$527	\$1,938,339	\$799	\$540,470	\$223	\$8,213,111	\$3,387
Harper	\$3,342,222	\$615	\$4,057,680	\$760	\$972,280	\$182	\$13,765,575	\$2,580
Harvey	\$30,535,571	\$887	\$25,896,626	\$755	\$4,854,281	\$142	\$47,563,317	\$1,387
Haskell	\$3,360,215	\$847	\$2,980,603	\$760	\$764,104	\$195	\$15,545,662	\$3,963
Hodgeman	\$1,466,053	\$817	\$972,022	\$546	\$437,452	\$246	\$7,565,817	\$4,253
Jackson	\$9,005,236	\$684	\$8,987,174	\$682	\$1,847,394	\$140	\$19,097,426	\$1,450
Jefferson	\$15,724,405	\$826	\$7,590,337	\$399	\$3,085,029	\$162	\$27,423,542	\$1,441
Jewell	\$1,777,119	\$617	\$1,270,302	\$448	\$519,943	\$184	\$10,690,634	\$3,774
Johnson	\$845,523,762	\$1,404	\$774,565,264	\$1,276	\$102,552,619	\$169	\$1,387,392,167	\$2,285
Kearny	\$3,075,460	\$801	\$2,034,176	\$543	\$800,096	\$214	\$13,274,945	\$3,545
Kingman	\$5,279,514	\$738	\$5,897,989	\$846	\$1,499,459	\$215	\$16,403,331	\$2,352
Kiowa	\$1,855,377	\$750	\$1,661,422	\$676	\$425,441	\$173	\$12,581,560	\$5,123
Labette	\$10,250,467	\$523	\$14,504,350	\$741	\$3,163,266	\$162	\$25,611,206	\$1,308
Lane	\$1,293,553	\$843	\$1,099,305	\$724	\$447,515	\$295	\$7,644,950	\$5,036
Leavenworth	\$49,012,612	\$599	\$49,274,952	\$599	\$10,504,456	\$128	\$98,283,860	\$1,195
Lincoln	\$1,772,785	\$599	\$1,361,496	\$456	\$448,886	\$150	\$9,412,259	\$3,152
Linn	\$5,709,538	\$588	\$5,448,885	\$564	\$1,334,966	\$138	\$31,672,157	\$3,281
Logan	\$2,252,673	\$806	\$2,273,770	\$832	\$498,852	\$183	\$9,391,549	\$3,438
Lyon	\$21,029,821	\$634	\$31,370,745	\$949	\$4,154,759	\$126	\$49,351,522	\$1,493
Marion	\$7,752,552	\$652	\$6,998,781	\$601	\$1,770,090	\$152	\$22,628,522	\$1,942

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

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

County	Individual Income		Sales	Sales	Vehicle	Vehicle	Real/Personal	Real/Personal
	Individual Income	Tax Liability	Tax	Tax	Property	Property	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	Property	(Per cap)	(Per cap)	(Per cap)
	TY 19	TY 19	FY 21	FY 21	TY 20	TY 20	TY 20	TY 20
Marshall	\$8,325,091	\$858	\$9,425,216	\$977	\$1,581,883	\$164	\$26,243,128	\$2,719
McPherson	\$26,926,617	\$943	\$29,534,481	\$1,038	\$3,777,033	\$133	\$58,483,463	\$2,056
Meade	\$3,189,449	\$791	\$2,490,552	\$618	\$744,877	\$185	\$16,927,825	\$4,201
Miami	\$27,723,145	\$810	\$24,768,504	\$721	\$5,369,026	\$156	\$55,869,160	\$1,627
Mitchell	\$4,905,210	\$820	\$7,093,583	\$1,207	\$1,257,342	\$214	\$15,961,421	\$2,715
Montgomery	\$16,202,182	\$509	\$26,308,930	\$835	\$4,377,609	\$139	\$53,919,646	\$1,712
Morris	\$3,582,319	\$637	\$4,027,906	\$725	\$938,962	\$169	\$12,792,392	\$2,301
Morton	\$1,732,265	\$670	\$1,924,979	\$758	\$508,465	\$200	\$9,029,982	\$3,558
Nemaha	\$9,257,494	\$905	\$8,934,255	\$883	\$1,359,559	\$134	\$21,785,189	\$2,152
Neosho	\$8,620,957	\$539	\$14,632,173	\$919	\$2,719,025	\$171	\$24,359,925	\$1,529
Ness	\$2,458,662	\$894	\$2,455,629	\$887	\$647,356	\$234	\$10,852,075	\$3,921
Norton	\$3,433,375	\$640	\$3,538,815	\$664	\$779,692	\$146	\$10,012,652	\$1,879
Osage	\$10,344,648	\$649	\$6,817,217	\$432	\$2,506,281	\$159	\$24,535,466	\$1,556
Osborne	\$2,051,992	\$600	\$2,648,885	\$770	\$619,214	\$180	\$10,307,391	\$2,997
Ottawa	\$3,906,487	\$685	\$2,233,911	\$391	\$1,026,070	\$180	\$14,153,753	\$2,478
Pawnee	\$3,762,380	\$587	\$4,023,578	\$632	\$1,024,477	\$161	\$13,637,913	\$2,142
Phillips	\$3,510,405	\$671	\$3,686,780	\$712	\$861,998	\$166	\$11,472,237	\$2,214
Pottawatomie	\$18,866,467	\$774	\$38,552,112	\$1,559	\$2,805,005	\$113	\$67,541,088	\$2,732
Pratt	\$7,393,454	\$807	\$12,093,016	\$1,325	\$1,594,992	\$175	\$26,624,133	\$2,917
Rawlins	\$2,157,721	\$853	\$1,551,910	\$618	\$413,316	\$165	\$9,030,171	\$3,596
Reno	\$43,141,188	\$696	\$61,573,255	\$996	\$9,464,934	\$153	\$99,047,286	\$1,603
Republic	\$2,883,972	\$622	\$3,417,938	\$754	\$833,993	\$184	\$14,048,009	\$3,097
Rice	\$6,035,048	\$633	\$6,637,849	\$709	\$1,368,459	\$146	\$22,772,260	\$2,432
Riley	\$41,236,354	\$556	\$56,086,730	\$766	\$6,878,604	\$94	\$101,957,171	\$1,393
Rooks	\$3,539,219	\$719	\$3,638,730	\$754	\$791,278	\$164	\$12,346,275	\$2,558
Rush	\$2,012,441	\$663	\$1,512,528	\$513	\$581,672	\$197	\$9,066,816	\$3,077
Russell	\$4,129,717	\$602	\$4,982,224	\$732	\$1,323,758	\$195	\$15,462,732	\$2,273
Saline	\$46,194,830	\$852	\$76,300,473	\$1,415	\$7,199,291	\$134	\$79,718,695	\$1,478
Scott	\$5,787,043	\$1,200	\$5,101,502	\$1,065	\$1,134,488	\$237	\$13,817,959	\$2,885
Sedgwick	\$447,872,277	\$868	\$609,233,422	\$1,172	\$63,833,623	\$123	\$645,012,025	\$1,241
Seward	\$12,903,974	\$602	\$25,044,397	\$1,190	\$3,189,613	\$152	\$41,283,714	\$1,962
Shawnee	\$142,247,868	\$804	\$192,850,257	\$1,096	\$25,540,864	\$145	\$264,863,330	\$1,505
Sheridan	\$2,165,057	\$859	\$2,090,502	\$830	\$437,883	\$174	\$9,212,773	\$3,656
Sherman	\$4,156,949	\$703	\$7,561,889	\$1,309	\$932,176	\$161	\$14,912,712	\$2,581
Smith	\$2,114,195	\$590	\$2,635,226	\$744	\$632,710	\$179	\$11,788,612	\$3,326
Stafford	\$2,806,487	\$675	\$2,413,191	\$596	\$659,740	\$163	\$12,837,738	\$3,173
Stanton	\$1,836,030	\$915	\$1,452,870	\$738	\$728,021	\$370	\$9,252,826	\$4,699
Stevens	\$4,338,747	\$791	\$4,042,914	\$750	\$1,164,940	\$216	\$15,138,509	\$2,810
Sumner	\$14,410,714	\$631	\$13,250,107	\$587	\$3,337,217	\$148	\$43,408,742	\$1,923
Thomas	\$6,689,070	\$860	\$12,105,856	\$1,572	\$1,625,132	\$211	\$23,019,306	\$2,989
Trego	\$1,997,494	\$713	\$2,520,953	\$914	\$561,978	\$204	\$9,827,905	\$3,563
Wabaunsee	\$5,072,598	\$732	\$2,673,281	\$387	\$1,121,510	\$162	\$13,832,740	\$2,003
Wallace	\$1,128,622	\$743	\$976,151	\$636	\$319,465	\$208	\$6,413,045	\$4,175
Washington	\$4,828,881	\$893	\$3,378,408	\$623	\$723,556	\$133	\$17,169,206	\$3,164
Wichita	\$5,685,765	\$2,683	\$1,802,687	\$869	\$504,336	\$243	\$8,050,215	\$3,881
Wilson	\$5,235,304	\$614	\$4,772,312	\$571	\$1,168,238	\$140	\$13,232,675	\$1,582
Woodson	\$1,528,645	\$487	\$1,618,527	\$537	\$566,049	\$188	\$6,728,368	\$2,232
Wyandotte	<u>\$64,825,779</u>	\$392	<u>\$167,164,592</u>	\$1,011	<u>\$20,722,519</u>	\$125	<u>\$253,463,505</u>	\$1,534
Total	\$3,063,986,236	\$1,052	\$3,015,249,717	\$1,035	\$422,932,966	\$145	\$5,254,813,932	\$1,803

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

Selected 2021 Enacted Kansas Legislation

Alcoholic Beverage Control

House Bill 2137 amends various provisions in the Kansas Liquor Control Act (KLCA), the Cereal Malt Beverage Act (CMBA) and the Club and Drinking Establishment Act (CDEA) concerning the sale, transfer, and licensure requirements related to alcoholic liquor and cereal malt beverage (CMB).

Senate Bill 14 amends law regarding the governmental response to the COVID-19 pandemic in Kansas. The bill extends language from 2020 HB2016 authorizing "to go" alcoholic drinks from January 26, 2021 until March 31, 2021.

Property Tax

House Bill 2104 amends law related to the list of eligible county appraisers, the qualifications of county and district appraisers, appraisal standards, Board of Tax Appeals (BOTA) administration and membership, property valuation appeals, judicial review of property tax disputes, and school district budget certification.

House Bill 2313 provides for property tax reimbursements in the event of shutdowns or restrictions due to disaster emergency declarations, extends the 20-mill statewide school finance levy, expands the motor vehicle property tax exemption for National Guard members, modifies pro tempore membership provisions for the State Board of Tax Appeals (BOTA), and requires the Legislative Division of Post Audit to study the impact of governmental and nonprofit organizations competing with for-profit businesses.

Senate Bill 13 repeals the property tax lid law applicable to cities and counties and certain budget requirements applicable to other municipalities, establishes notice and public hearing requirements for certain taxing subdivisions seeking to collect property taxes in excess of the subdivision's revenue-neutral rate, prohibits valuation increases resulting solely from normal maintenance of existing structures, and expands the allowed acceptance of partial payments or payment plans for property taxes.

Taxation

House Bill 2074 enacts the Technology-enabled Fiduciary Financial Institutions Act. The bill establishes an income and privilege tax credit beginning in tax year 2021 for trust banks in an amount equal to such fiduciary financial institution's qualified charitable distributions during such taxable year if the trust bank maintained such fiduciary financial institution's principal office in an economic growth zone.

House Bill 2134 expands the Tax Credit for Low Income Students Scholarship Program by amending provisions relating to student eligibility requirements, school eligibility requirements, and reporting requirements.

House Bill 2143 extends the sunset on an exclusion from sales tax of cash rebates granted by manufacturers to purchasers or lessees of new motor vehicles if such rebates are paid directly to retailers, from June 30, 2021, to June 30, 2024. The bill includes several sales tax exemptions and increases, as of January 1, 2024, the threshold filing amounts for retailers to submit sales taxes to the Kansas Department of Revenue. The bill increases the threshold amount from \$400 to \$1,000 for annual filings and from \$4,000 to \$5,000 for quarterly filings. Retailers with annual liability exceeding \$5,000

Selected 2021 Enacted Kansas Legislation

are required to file and remit sales tax on a monthly basis. The liability threshold for retailers required to pay the sales tax liability for the first 15 days of each month on the 25th day of that month is increased from \$40,000 to \$50,000.

House Bill 2187 enacts the First-time Home Buyer Savings Account Act (Act) and establishes modifications to the Kansas adjusted gross income of an individual for contributions to a first-time home buyer savings account (account).

Senate Bill 15 establishes the Kansas Economic Recovery Loan Deposit Program (Program). It permits national banking associations, state banks, trust companies, and savings and loan associations, for all taxable years commencing after December 31, 2022, to deduct from net income the net interest income received from qualified agricultural real estate loans and the net interest income received from single-family residence loans to the extent such interest is included in the Kansas taxable income of a corporation.

Senate Bill 21 validates the election held in Cherokee County on November 3, 2020 to increase the countywide retailers' sales tax by 0.5% to be used for ambulance services, renovation and maintenance of county buildings and facilities, and any other projects within the county deemed necessary by the Cherokee County Commission.

Senate Bill 47 enacts the Kansas Taxpayer Protection Act (Act), requiring on and after January 1, 2022, paid tax return preparers to sign any income tax return prepared by or substantially prepared by the preparer and to include the preparer's federal preparer tax identification number on any such return. The bill authorizes nonrefundable income or financial institutions privilege tax credits. The bill extends the sunset on the single city port authority tax credit. The bill clarifies that victims of identity theft do not owe Kansas individual income tax on any compensation that was fraudulently obtained by another individual. It requires the Kansas Department of Revenue to provide a method for any taxpayer to report whether the taxpayer was a victim of fraud and the amount of fraudulent income for the taxpayer reported to the Internal Revenue Service. The bill extends the deadline for the filing of Kansas corporation income tax returns to one month after the due date established under federal law. The bill extends the sunset on the Rural Opportunity Zone (ROZ) Student Loan Repayment.

Senate Bill 50 requires the collection and remittance of certain taxes by marketplace facilitators. The bill also amends income tax law regarding fraudulent unemployment benefits, itemized and standard deductions, business income related to 2017 federal legislation, corporation return filing, net operating losses, and the business expensing deduction.

Senate Bill 65 decouples participation in the Kansas Industrial Training program or the Kansas Industrial Retraining program as a method to qualify for the High Performance Incentive Program (HPIP) tax credit. The bill also eliminates the HPIP certification and recertification by a business to dedicate 2.0 percent of payroll for training purposes. The bill also allows a company to transfer up to 50 percent of HPIP tax credits to another company or individual per year.

Senate Bill 66 revises certain tax credits pertaining to angel investors and home renovations for disabled family members.

Selected 2021 Enacted Kansas Legislation

Vehicles

House Bill 2014 defines “military surplus vehicle” in the Uniform Act Regulating Traffic on Highways and in law regarding vehicle registration.

House Bill 2058 amends law related to the recognition and issuance of a concealed carry license (license), creates two concealed carry license classes, and creates the Kansas Protection of Firearms Rights Act.

House Bill 2121 expands the list of proof of identity documents accepted by the Division of Vehicles, Kansas Department of Revenue (KDOR), for the issuance of a replacement driver’s license to include a certification of identification issued by a court services officer.

House Bill 2165 amends the definition of an antique vehicle for purposes of vehicle registration. An antique vehicle is defined as a vehicle, including an antique military vehicle, that is more than 35 years old and is propelled by a motor that uses petroleum fuel, steam, electricity, or any combination of those.

House Bill 2166 adds several types of license plates; adds reporting requirements for organizations sponsoring distinctive license plates; amends requirements for distinctive license plate development, continuing distinctive license plates, and personalized license plate backgrounds; and requires an annual payment of a \$10 firefighters training fee for each new or renewed firefighter license plate starting January 1, 2022.

House Bill 2245 adds law authorizing the Division of Vehicles (Division), Department of Revenue, to collect emergency contact information and provides for the use of such information by law enforcement agencies.

House Bill 2379 enacts the Peer-to-Peer (P2P) Vehicle Sharing Program Act. The bill is effective and in force from and after January 1, 2022, and its publication in the statute book. The bill establishes several definitions associated with P2P vehicle sharing.

Senate Bill 33 authorizes the Director of Vehicles (Director), Kansas Department of Revenue, to issue a temporary display show license to a sponsor of a motor vehicle display show.

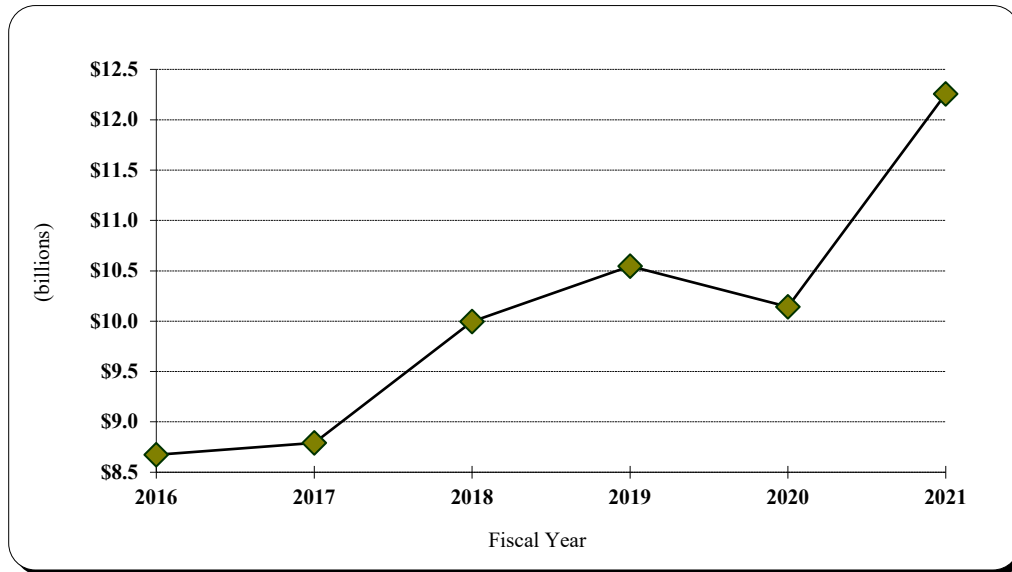
Senate Bill 36 amends procedures related to certain vehicle identification number (VIN) checks and transfer of ownership of certain salvage vehicles; prohibits a motor vehicle from being towed out of Kansas without the consent of the driver or owner of the vehicle; and makes technical changes, including changes to remove outdated language.

Senate Bill 99 amends law regarding vehicle dealer license requirements and vehicle display shows. The bill increases the bond required for licensure as a dealer of used or new vehicles from \$30,000 to \$50,000, on and after January 1, 2022.

Senate Bill 127 amends laws related to renewal of driver’s licenses and certain provisions applicable when a driver’s license has been suspended for failure to comply with a traffic citation.

Total Department of Revenue Collections before Refunds

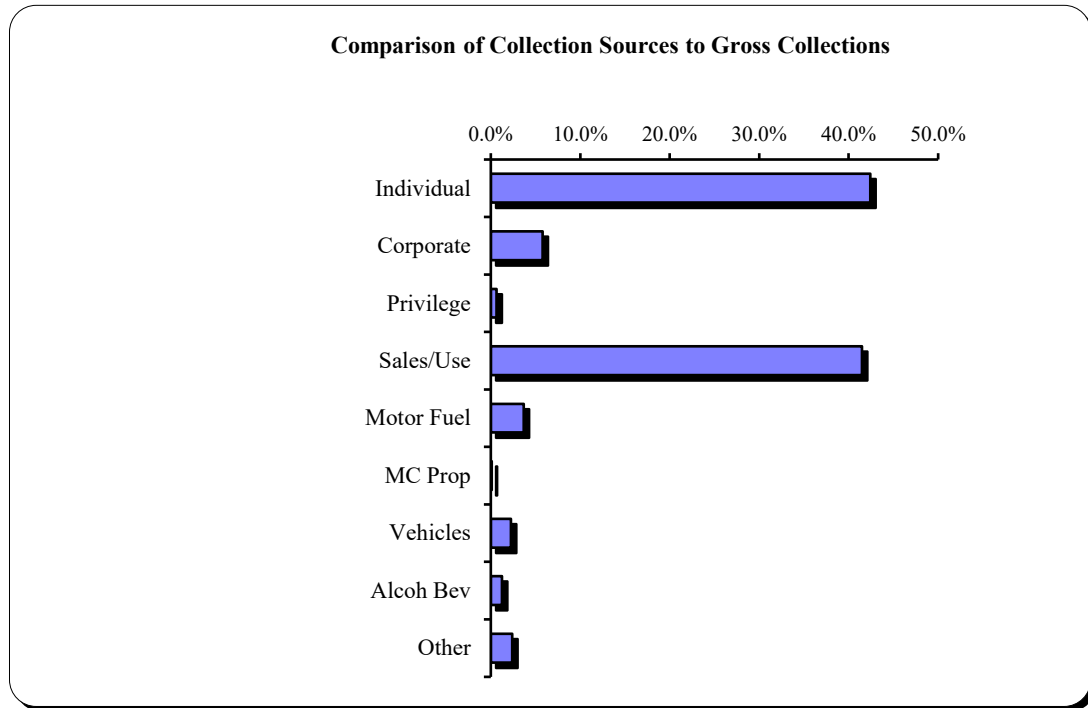
Total Department of Revenue Collections (before refunds) decreased by 20.8% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2016	\$8,673,261,394	1.5%
2017	\$8,791,242,448	1.4%
2018	\$9,995,796,726	13.7%
2019	\$10,545,931,493	5.5%
2020	\$10,143,619,478	-3.8%
2021	\$12,257,611,637	20.8%

Gross Total Collections and by Source

Collections by Department of Revenue

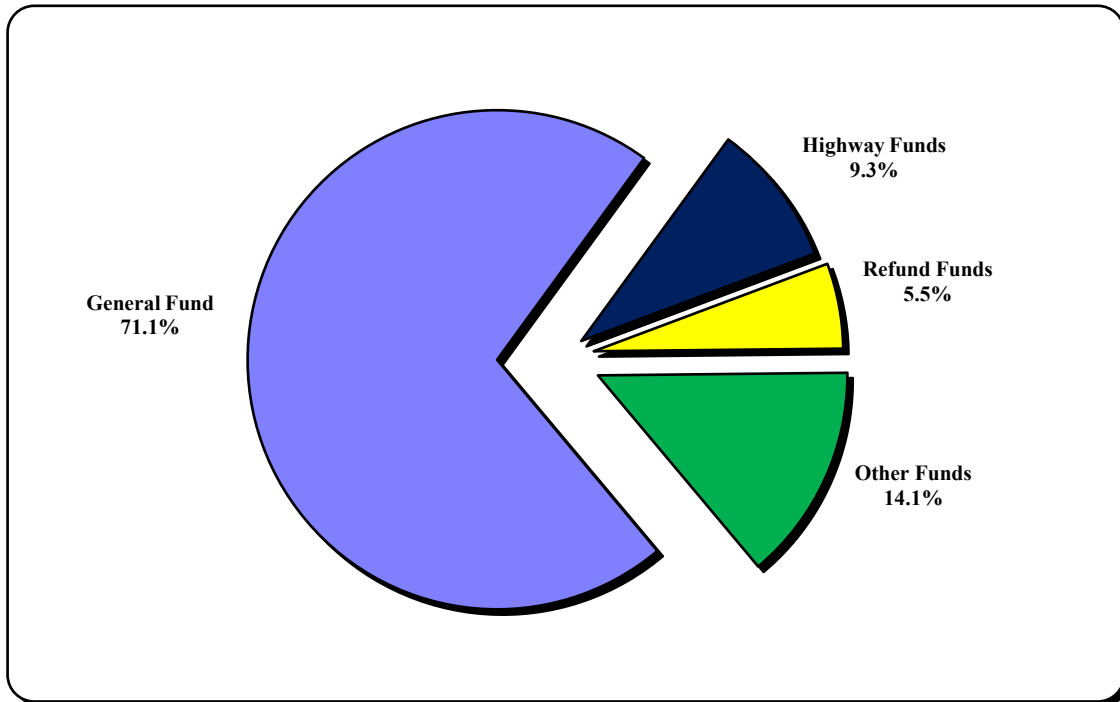


<u>Source</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2021</u>	<u>Percent Change</u>	<u>Percent of FY2021 Total</u>
Individual Income Taxes	\$3,858,361,789	\$5,197,219,945	34.7%	42.4%
Corporate Income Taxes	\$439,616,865	\$710,798,256	61.7%	5.8%
Privilege Taxes	\$48,123,588	\$76,209,474	58.4%	0.6%
State and Local Sales and Use Taxes	\$4,632,424,770	\$5,087,145,679	9.8%	41.5%
Motor Fuel Taxes	\$457,330,447	\$450,570,368	-1.5%	3.7%
Property Taxes: Commercial Vehicle Fee*	\$12,501,595	\$13,536,070	8.3%	0.1%
Division of Vehicles	\$254,567,409	\$273,531,264	7.4%	2.2%
Alcoholic Beverage Control	\$144,809,699	\$153,772,988	6.2%	1.3%
Other Taxes and Fees	<u>\$295,883,316</u>	<u>\$294,827,593</u>	-0.4%	2.4%
Total	\$10,143,619,478	\$12,257,611,637	20.8%	100.0%

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

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

Total Department of Revenue Collections by Distribution to Fund

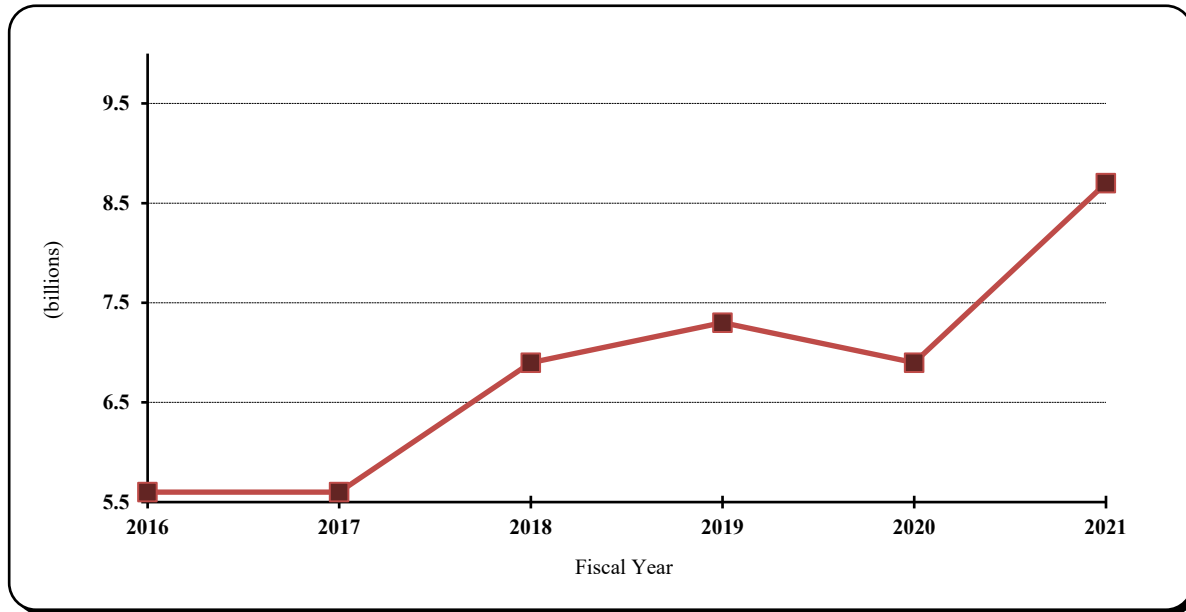


<u>Fund</u>	<u>Fiscal Year</u> <u>2020</u>	<u>Fiscal Year</u> <u>2021</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2021</u> <u>Percent</u> <u>Total</u>
State General Fund	\$6,873,794,255	\$8,720,766,023	26.9%	71.1%
All Highway Funds	\$1,068,585,792	\$1,135,734,801	6.3%	9.3%
All Refund Funds	\$600,713,556	\$678,238,321	12.9%	5.5%
Other Funds	<u>\$1,600,525,875</u>	<u>\$1,722,872,492</u>	7.6%	<u>14.1%</u>
Total	\$10,143,619,478	\$12,257,611,637	20.8%	100.0%

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

Collections by Department of Revenue

Fiscal Year 2021 State General Fund Collections decreased by 26.9% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2020</u>	<u>Fiscal Year</u> <u>2021</u>	<u>Percent</u> <u>Change</u>
Commercial Vehicle Fees*	\$12,501,595	\$13,536,070	8.3%
Individual Income Tax	\$3,338,185,250	\$4,590,260,951	37.5%
Corporate Income	\$384,407,313	\$652,285,999	69.7%
Privilege	\$46,196,538	\$75,149,145	62.7%
Sales Tax	\$2,352,523,422	\$2,522,553,173	7.2%
Use Tax	\$479,059,757	\$602,966,994	25.9%
Alcoholic Beverage Taxes, Fees, Fines	\$110,630,438	\$119,875,255	8.4%
Cigarette/Tobacco Tax **	\$128,090,620	\$125,976,907	-1.7%
Mineral Tax	\$20,691,726	\$16,840,957	-18.6%
Other ***	<u>\$1,507,596</u>	<u>\$1,320,572</u>	-12.4%
Total	\$6,873,794,255	\$8,720,766,023	26.9%

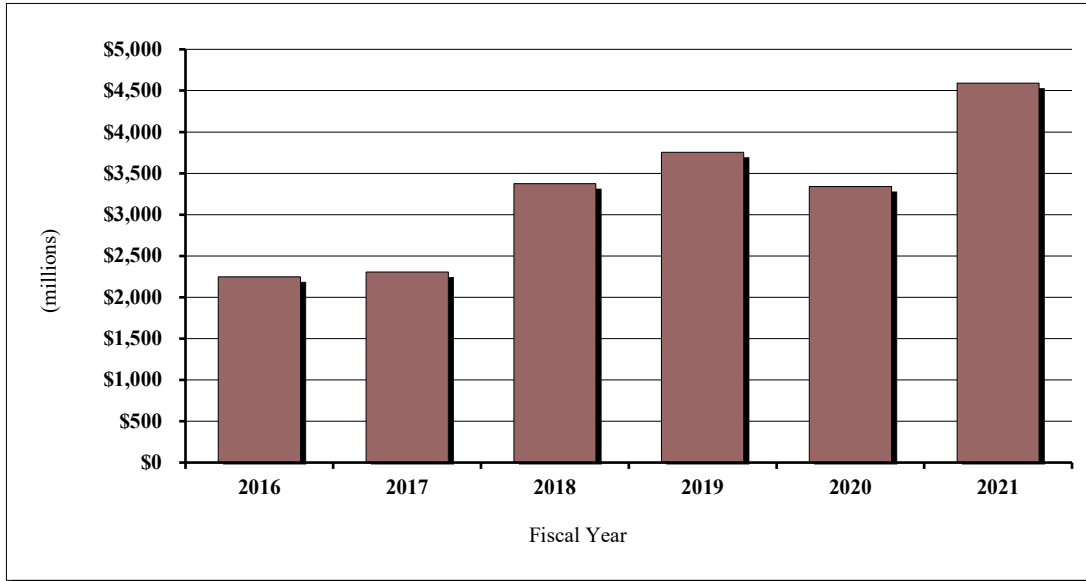
* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

** Cigarette/Tobacco includes electronic cigarettes.

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

Individual Income Tax Amount to the State General Fund after Refunds

Kansas individual income tax rates by income brackets and filing status can be found on the Tax Rates table in this Annual Report.

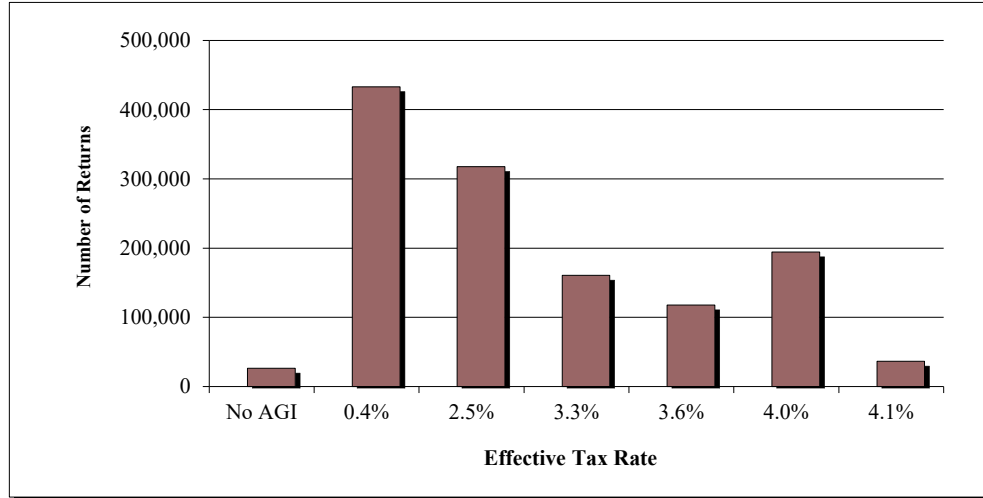


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2016	\$2,248,935,698	(1.3%)
2017	\$2,304,027,340	2.4%
2018	\$3,374,420,399	46.5%
2019	\$3,755,710,444	11.3%
2020	\$3,338,185,250	-11.1%
2021	\$4,590,260,951	37.5%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2019 Returns Processed in Calendar Year 2020

Number of Returns Within Each Effective Tax Rate



Effective Tax Rate on Adjusted Gross Income *	Kansas Adjusted Gross Income Brackets	Number of Returns	Kansas Adjusted Gross Income	Tax Liability After All Credits
	No KAGI -	26,410	(\$1,765,684,713)	(\$367,762)
0.4%	\$0 - \$25,000	432,935	\$5,146,480,287	\$ 19,170,776
2.5%	\$25,000.01 - \$50,000	317,744	\$11,573,263,048	\$ 286,773,421
3.3%	\$50,000.01 - \$75,000	160,595	\$9,824,882,863	\$ 324,873,689
3.6%	\$75,000.01 - \$100,000	117,633	\$10,207,809,835	\$ 366,842,252
4.0%	\$100,000.01 - \$250,000	194,239	\$27,964,104,417	\$ 1,108,444,490
4.1%	\$250,000.01 - Over	<u>36,471</u>	<u>\$23,314,682,462</u>	<u>\$958,249,370</u>
3.6%	Total Kansas Residents	1,286,027	\$86,265,538,199	\$3,063,986,236

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

KDOR Checkoff donations	Number of Taxpayers	Dollars Donated
Breast Cancer Research	1,977	\$34,045
Creative Arts	1,406	\$16,328
Hometown Hero	1,323	\$18,137
Meals on Wheels	3,815	\$85,686
Military Emergency Relief	1,749	\$29,307
Non Game Wildlife	3,748	\$64,269
School District	<u>1,456</u>	<u>\$46,203</u>
Total	15,474	\$293,974

Number of K40 Tax Returns by Filing Status

Resident Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2015	517,145	18,292	556,841	147,096	1,239,374
	41.7%	1.5%	44.9%	11.9%	100.0%
2016	515,427	19,692	557,753	143,040	1,235,912
	41.7%	1.6%	45.1%	11.6%	100.0%
2017	513,613	21,081	565,682	144,493	1,244,869
	41.3%	1.7%	45.4%	11.6%	100.0%
2018	515,581	22,600	575,332	144,963	1,258,476
	41.0%	1.8%	45.7%	11.5%	100.0%
2019	513,285	25,997	599,614	147,131	1,286,027
	39.9%	2.0%	46.6%	11.4%	100.0%

Non-Resident and Part-Year Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2015	141,717	5,654	117,284	27,819	292,474
	48.5%	1.9%	40.1%	9.5%	100.0%
2016	138,145	5,724	116,691	27,199	287,759
	48.0%	2.0%	40.6%	9.5%	100.0%
2017	137,776	5,989	120,642	27,362	291,769
	47.2%	2.1%	41.3%	9.4%	100.0%
2018	140,604	6,437	125,119	28,348	300,508
	46.8%	2.1%	41.6%	9.4%	100.0%
2019	141,848	7,119	132,556	29,078	310,601
	45.7%	2.3%	42.7%	9.4%	100.0%

Individual Income Tax for Tax Year 2019 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Allen	5,731	\$252,948,636	\$8,531,091	0.3%	\$1,489	76
Anderson	3,272	\$141,341,987	\$4,908,528	0.2%	\$1,500	72
Atchison	6,137	\$293,833,528	\$9,264,545	0.4%	\$1,510	71
Barber	1,928	\$77,719,836	\$3,130,536	0.1%	\$1,624	56
Barton	10,593	\$514,387,503	\$18,359,286	0.7%	\$1,733	45
Bourbon	5,686	\$221,640,334	\$6,705,280	0.3%	\$1,179	102
Brown	3,846	\$172,400,790	\$5,529,372	0.2%	\$1,438	83
Butler	28,391	\$1,912,079,936	\$75,785,180	3.0%	\$2,669	4
Chase	1,054	\$50,004,838	\$1,806,017	0.1%	\$1,713	49
Chautauqua	1,201	\$47,278,075	\$1,456,572	0.1%	\$1,213	101
Cherokee	7,032	\$323,582,205	\$7,078,644	0.3%	\$1,007	105
Cheyenne	1,093	\$44,990,819	\$1,678,027	0.1%	\$1,535	69
Clark	849	\$47,261,255	\$1,653,909	0.1%	\$1,948	28
Clay	3,496	\$151,507,303	\$5,086,356	0.2%	\$1,455	81
Cloud	3,529	\$144,945,774	\$4,706,502	0.2%	\$1,334	93
Coffey	3,646	\$198,331,141	\$7,398,161	0.3%	\$2,029	21
Comanche	710	\$27,506,494	\$1,007,244	0.0%	\$1,419	85
Cowley	13,480	\$639,059,438	\$20,077,236	0.8%	\$1,489	74
Crawford	14,643	\$713,024,839	\$21,719,008	0.9%	\$1,483	77
Decatur	1,221	\$47,625,511	\$1,697,215	0.1%	\$1,390	90
Dickinson	8,160	\$375,003,904	\$12,718,382	0.5%	\$1,559	65
Doniphan	2,888	\$144,287,913	\$3,709,317	0.1%	\$1,284	98
Douglas	42,422	\$2,714,889,670	\$102,111,282	4.0%	\$2,407	8
Edwards	1,249	\$59,991,541	\$2,203,308	0.1%	\$1,764	40
Elk	1,101	\$42,199,201	\$1,462,393	0.1%	\$1,328	94
Ellis	11,861	\$636,445,660	\$23,958,740	0.9%	\$2,020	23
Ellsworth	2,654	\$128,132,017	\$4,657,937	0.2%	\$1,755	43
Finney	15,662	\$797,206,124	\$27,595,945	1.1%	\$1,762	41
Ford	13,105	\$628,127,509	\$21,022,645	0.8%	\$1,604	59
Franklin	10,819	\$530,404,202	\$17,730,180	0.7%	\$1,639	54
Geary	9,872	\$372,596,754	\$10,909,870	0.4%	\$1,105	103
Gove	1,201	\$53,168,916	\$2,145,790	0.1%	\$1,787	38
Graham	1,063	\$39,520,442	\$1,499,188	0.1%	\$1,410	88
Grant	2,783	\$159,542,119	\$5,793,881	0.2%	\$2,082	18
Gray	2,555	\$139,151,293	\$6,168,215	0.2%	\$2,414	7
Greeley	507	\$26,982,470	\$1,066,321	0.0%	\$2,103	16
Greenwood	2,739	\$109,955,189	\$3,590,868	0.1%	\$1,311	96
Hamilton	775	-\$4,847,852	\$1,338,097	0.1%	\$1,727	47
Harper	2,260	\$95,526,266	\$3,342,222	0.1%	\$1,479	78
Harvey	17,717	\$874,242,999	\$30,535,571	1.2%	\$1,724	48
Haskell	1,366	\$87,125,581	\$3,360,215	0.1%	\$2,460	5
Hodgeman	762	\$38,956,160	\$1,466,053	0.1%	\$1,924	31
Jackson	5,818	\$264,062,010	\$9,005,236	0.4%	\$1,548	67
Jefferson	8,003	\$440,702,629	\$15,724,405	0.6%	\$1,965	27
Jewell	1,226	\$53,262,757	\$1,777,119	0.1%	\$1,450	82
Johnson	236,376	\$24,343,035,940	\$845,523,762	33.4%	\$3,577	1
Kearny	1,503	\$78,034,565	\$3,075,460	0.1%	\$2,046	19
Kingman	3,104	\$139,848,915	\$5,279,514	0.2%	\$1,701	50
Kiowa	983	\$49,200,930	\$1,855,377	0.1%	\$1,887	32
Labette	8,300	\$335,307,598	\$10,250,467	0.4%	\$1,235	99
Lane	717	\$26,993,991	\$1,293,553	0.1%	\$1,804	36
Leavenworth	27,020	\$1,501,847,647	\$49,012,612	1.9%	\$1,814	34
Lincoln	1,365	\$52,591,750	\$1,772,785	0.1%	\$1,299	97
Linn	4,070	\$178,988,993	\$5,709,538	0.2%	\$1,403	89
Logan	1,243	\$60,434,869	\$2,252,673	0.1%	\$1,812	35
Lyon	13,207	\$614,145,597	\$21,029,821	0.8%	\$1,592	61
Marion	4,686	\$226,016,512	\$7,752,552	0.3%	\$1,654	53
Marshall	4,652	\$252,159,474	\$8,325,091	0.3%	\$1,790	37


Individual Income Tax for Tax Year 2019 by County

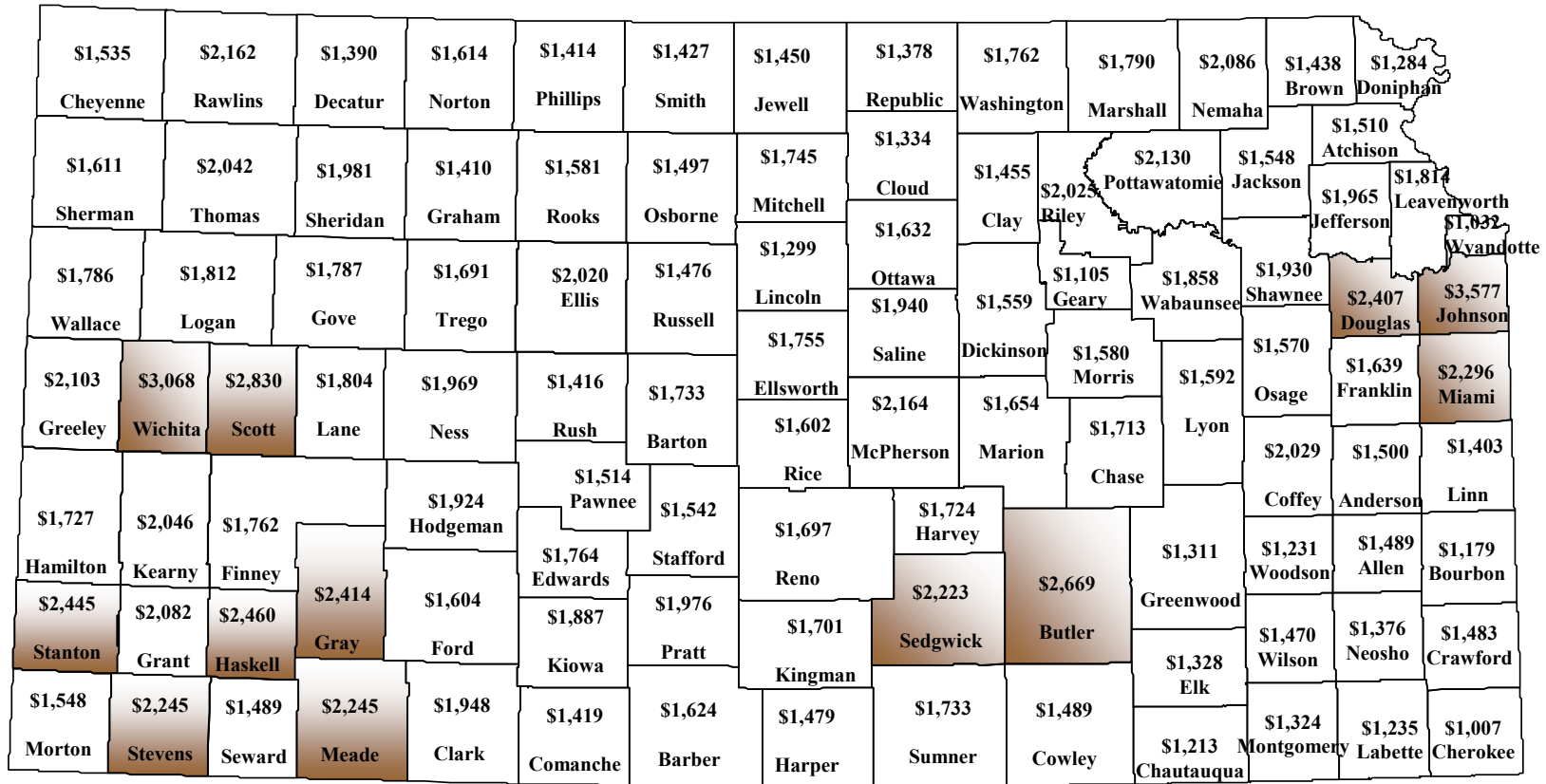
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	12,443	\$725,579,197	\$26,926,617	1.1%	\$2,164	13
Meade	1,421	\$84,194,224	\$3,189,449	0.1%	\$2,245	11
Miami	12,075	\$790,895,877	\$27,723,145	1.1%	\$2,296	9
Mitchell	2,811	\$131,229,429	\$4,905,210	0.2%	\$1,745	44
Montgomery	12,234	\$538,482,157	\$16,202,182	0.6%	\$1,324	95
Morris	2,268	\$103,178,046	\$3,582,319	0.1%	\$1,580	63
Morton	1,119	\$56,226,339	\$1,732,265	0.1%	\$1,548	66
Nemaha	4,437	\$252,681,056	\$9,257,494	0.4%	\$2,086	17
Neosho	6,266	\$263,659,221	\$8,620,957	0.3%	\$1,376	92
Ness	1,249	\$61,213,123	\$2,458,662	0.1%	\$1,969	26
Norton	2,127	\$86,832,868	\$3,433,375	0.1%	\$1,614	57
Osage	6,590	\$305,218,222	\$10,344,648	0.4%	\$1,570	64
Osborne	1,371	\$56,150,632	\$2,051,992	0.1%	\$1,497	73
Ottawa	2,394	\$107,251,963	\$3,906,487	0.2%	\$1,632	55
Pawnee	2,485	\$104,702,328	\$3,762,380	0.1%	\$1,514	70
Phillips	2,482	\$98,512,441	\$3,510,405	0.1%	\$1,414	87
Pottawatomie	8,858	\$511,718,316	\$18,866,467	0.7%	\$2,130	15
Pratt	3,741	\$201,395,702	\$7,393,454	0.3%	\$1,976	25
Rawlins	998	\$52,637,228	\$2,157,721	0.1%	\$2,162	14
Reno	25,416	\$1,247,526,870	\$43,141,188	1.7%	\$1,697	51
Republic	2,093	\$86,856,501	\$2,883,972	0.1%	\$1,378	91
Rice	3,768	\$175,802,328	\$6,035,048	0.2%	\$1,602	60
Riley	20,365	\$1,139,370,125	\$41,236,354	1.6%	\$2,025	22
Rooks	2,238	\$80,295,224	\$3,539,219	0.1%	\$1,581	62
Rush	1,421	\$57,760,808	\$2,012,441	0.1%	\$1,416	86
Russell	2,798	\$122,399,661	\$4,129,717	0.2%	\$1,476	79
Saline	23,806	\$1,286,510,057	\$46,194,830	1.8%	\$1,940	29
Scott	2,045	\$152,751,666	\$5,787,043	0.2%	\$2,830	3
Sedgwick	201,508	\$12,052,680,393	\$447,872,277	17.7%	\$2,223	12
Seward	8,666	\$419,425,121	\$12,903,974	0.5%	\$1,489	75
Shawnee	73,699	\$3,932,685,662	\$142,247,868	5.6%	\$1,930	30
Sheridan	1,093	\$43,922,137	\$2,165,057	0.1%	\$1,981	24
Sherman	2,581	\$125,526,417	\$4,156,949	0.2%	\$1,611	58
Smith	1,482	\$58,827,962	\$2,114,195	0.1%	\$1,427	84
Stafford	1,820	\$74,011,443	\$2,806,487	0.1%	\$1,542	68
Stanton	751	\$44,705,919	\$1,836,030	0.1%	\$2,445	6
Stevens	1,933	\$114,472,890	\$4,338,747	0.2%	\$2,245	10
Sumner	8,317	\$412,588,745	\$14,410,714	0.6%	\$1,733	46
Thomas	3,275	\$169,930,098	\$6,689,070	0.3%	\$2,042	20
Trego	1,181	\$53,736,124	\$1,997,494	0.1%	\$1,691	52
Wabaunsee	2,730	\$138,025,253	\$5,072,598	0.2%	\$1,858	33
Wallace	632	\$30,060,312	\$1,128,622	0.0%	\$1,786	39
Washington	2,741	\$134,937,989	\$4,828,881	0.2%	\$1,762	42
Wichita	1,853	\$136,438,007	\$5,685,765	0.2%	\$3,068	2
Wilson	3,562	\$162,744,361	\$5,235,304	0.2%	\$1,470	80
Woodson	1,242	\$48,585,687	\$1,528,645	0.1%	\$1,231	100
Wyandotte	62,840	\$2,580,401,141	\$64,825,779	2.6%	\$1,032	104
KS Residents with county indicator	1,146,557	72,301,449,767	2,532,434,591		\$2,209	
KS Residents with no county indicator	<u>139,470</u>	<u>\$13,964,088,432</u>	<u>\$531,551,645</u>		\$3,811	
Total Residents	1,286,027	\$86,265,538,199	\$3,063,986,236	87.3%	\$2,383	
Non-Residents	254,214	\$94,527,738,428	\$380,521,233	10.8%	\$1,497	
Part-Year Residents	<u>56,387</u>	<u>\$3,512,813,233</u>	<u>\$64,728,918</u>	<u>1.8%</u>	\$1,148	
All Taxpayers	1,596,628	\$184,306,089,860	\$3,509,236,387	100.0%	\$2,198	

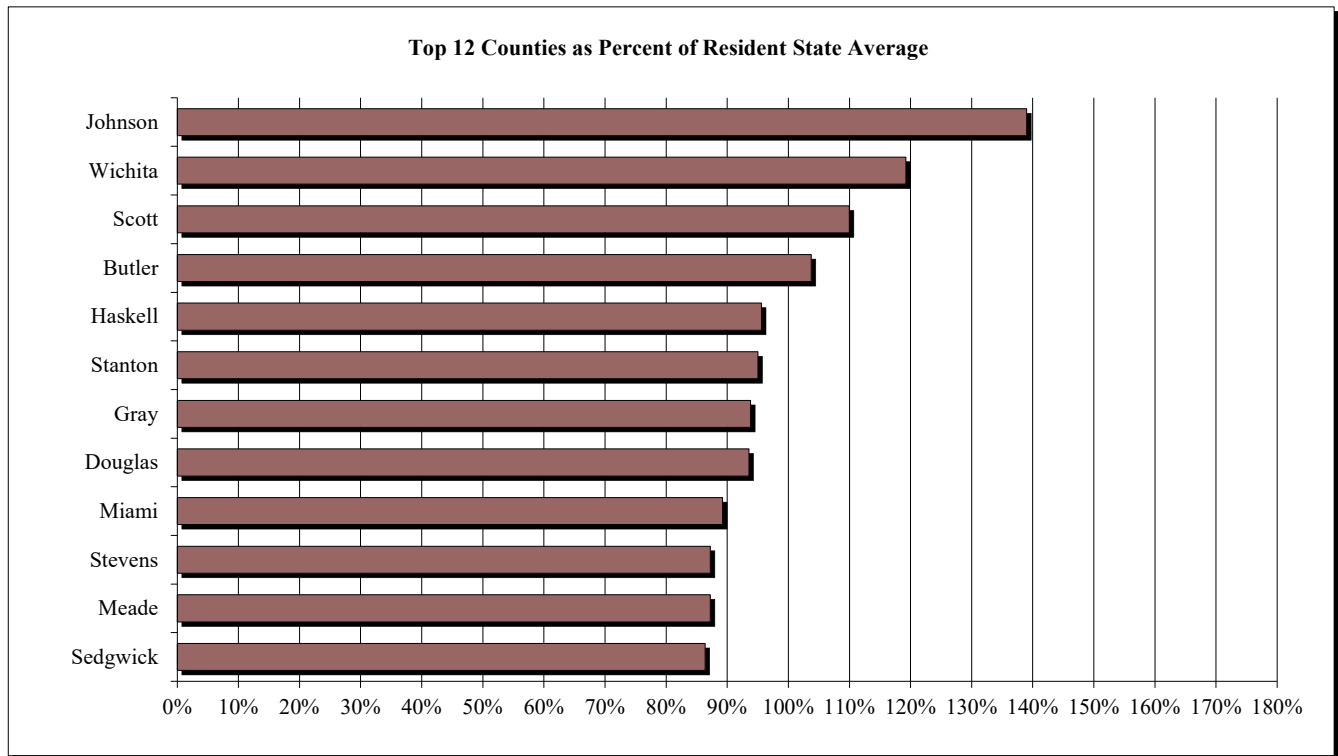
Individual Income Tax Liability Tax Year 2019

The map below shows each county's average tax liability per return. The twelve shaded areas display the counties with the highest average tax liability per return. Detailed information is contained on pages 24 and 25 of this report.

 Top 12 counties with highest average tax liability per return



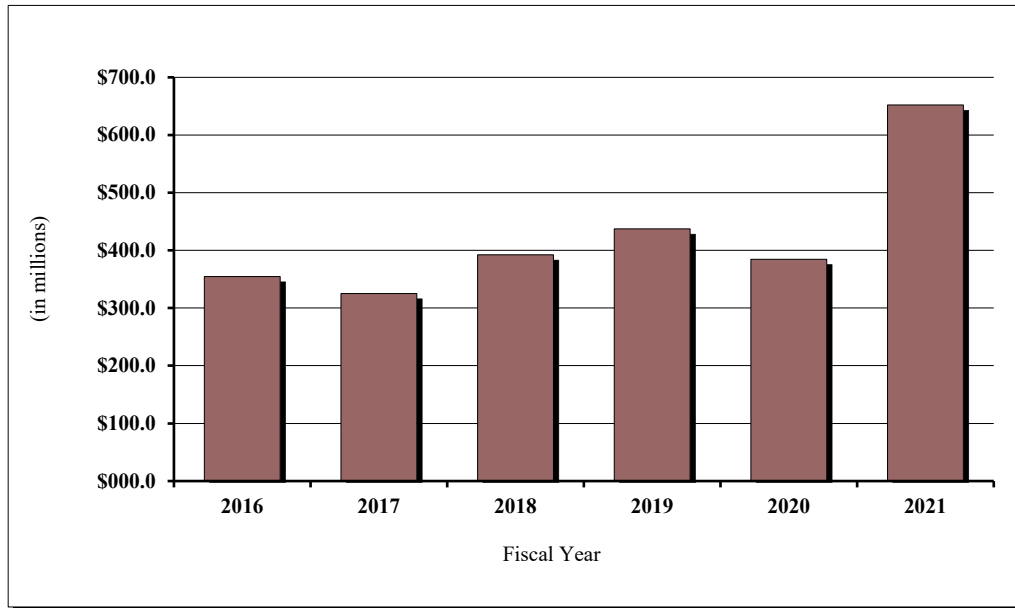
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2019



<u>Top 12 Counties</u>	<u>Average Tax Liability</u>	<u>Rank</u>	<u>Top 12 Counties as a Percent of Resident Average</u>
Johnson	\$3,577	1	139%
Wichita	\$3,068	2	119%
Scott	\$2,830	3	110%
Butler	\$2,669	4	104%
Haskell	\$2,460	5	96%
Stanton	\$2,445	6	95%
Gray	\$2,414	7	94%
Douglas	\$2,407	8	94%
Miami	\$2,296	9	89%
Stevens	\$2,245	10	87%
Meade	\$2,245	11	87%
Sedgwick	\$2,223	12	86%
Average Kansas Residents (top 12 counties)	\$2,573		100%

Corporate Income Tax Amount to the State General Fund after Refunds

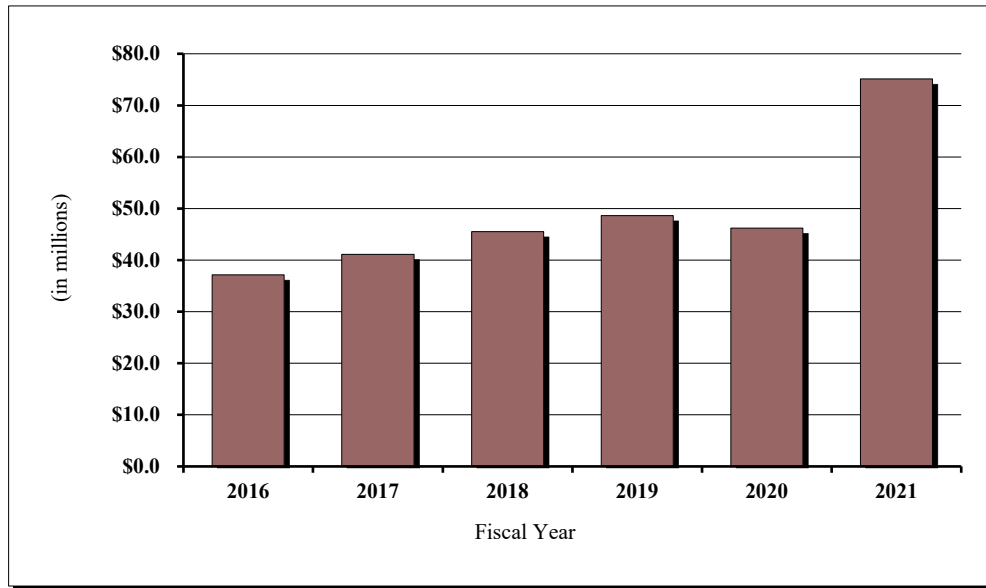
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2016	\$354,725,599	-15.0%
2017	\$324,956,280	-8.4%
2018	\$392,439,745	20.8%
2019	\$437,400,155	11.5%
2020	\$384,407,313	-12.1%
2021	\$652,285,999	69.7%

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>
2016	\$37,151,150	-8.4%
2017	\$41,138,206	10.7%
2018	\$45,526,797	10.7%
2019	\$48,648,035	6.9%
2020	\$46,196,538	-5.0%
2021	\$75,149,145	62.7%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Returns Processed In Calendar Year 2020

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	20,195	61.5%	(\$144,327)	0.0%
\$0 - \$75,000	8,674	26.4%	\$6,096,451	0.9%
\$75,000.01 - \$100,000	507	1.5%	\$2,802,018	0.4%
\$100,000.01 - \$500,000	1,825	5.6%	\$25,084,589	3.6%
\$500,000.01 - \$1,000,000	520	1.6%	\$23,334,174	3.4%
\$1,000,000.01 - Over	<u>1,109</u>	3.4%	<u>\$632,075,987</u>	91.7%
Total	32,830	100.0%	\$689,248,892	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	74	16.2%	(\$1,750)	0.0%
\$0 - \$500,000	114	24.9%	\$929,515	1.5%
\$500,000.01 - \$1,000,000	65	14.2%	\$1,968,612	3.2%
\$1,000,000.01 - Over	<u>205</u>	44.8%	<u>\$58,737,346</u>	95.3%
Total	458	100.0%	\$61,633,723	100.0%

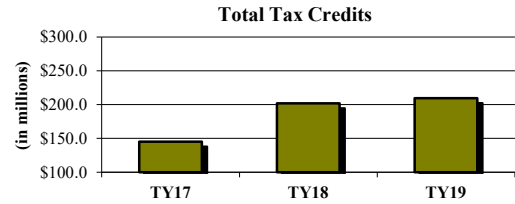
Savings and Loan Tax Liability By Taxable Income Bracket

<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	14	30.4%	\$0	0.0%
\$0 - \$100,000	6	13.0%	\$8,889	0.1%
\$100,000.01 - \$1,000,000	7	15.2%	\$103,464	1.3%
\$1,000,000.01 - Over	<u>19</u>	41.3%	<u>\$7,744,676</u>	98.6%
Total	46	100.0%	\$7,857,029	100.0%

Tax Year 2019 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2017	TY 2018	TY 2019
Corporate Income Tax	\$ 28,560,187	\$ 74,576,480	\$ 83,572,390
Individual Income Tax	\$ 110,734,961	\$ 121,807,345	\$ 118,755,634
Privilege Tax	\$ 5,685,894	\$ 5,291,262	\$ 7,033,830
Total Tax Credits	\$ 144,981,042	\$ 201,675,087	\$ 209,361,854



Totals include confidential amounts.

Adoption Credit - \$2,286,150

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

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

Agritourism Liability Insurance Credit - \$0

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

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

Alternative-Fuel Tax Credit - Amount withheld for confidentiality.

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

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

Angel Investor Credit - \$4,795,141

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

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

Assistive Technology Contribution Credit - \$0

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

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

Biomass to Energy Credit - Amount withheld for confidentiality.

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

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

Business and Job Development Credit (carryover) - \$4,556,791

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

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

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

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

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

Business Machinery and Equipment Credit - \$0

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

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

Child Day Care Assistance Credit - Amount withheld for confidentiality.

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

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

Child Dependent Care Credit - \$6,045,095

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. Program restarted in Tax Year 2018 after being repealed effective Tax Year 2013.

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

Community Entrepreneurship Investor Credit - \$640,851

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

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

Community Service Credit - \$2,775,781

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

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

Declared Disaster Capital Investment Credit - Amount withheld for confidentiality.

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

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

Disabled Access Credit - Amount withheld for confidentiality.

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

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

Earned Income Credit - \$77,033,228

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

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

Electric Cogeneration Credit - Amount withheld for confidentiality.

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

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

Environmental Compliance Credit - \$0

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

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

Film Production Credit - \$0

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

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

Food Sales Tax Refund - \$9,966,464

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

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

High Performance Incentive Program - \$84,640,732

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

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

Historic Preservation Credit - \$7,849,578

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

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

Individual Development Account Credit - Amount withheld for confidentiality.

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

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

Integrated Coal Gasification Power Plant Credit - \$0

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

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

Low Income Student Scholarship Credit - \$1,387,654

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

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

Nitrogen Fertilizer Plant Credit - \$0

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

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

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

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

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

Petroleum Refinery Credit - Amount withheld for confidentiality.

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

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

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

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

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

Qualifying Pipeline Credit - Amount withheld for confidentiality.

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

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

Research & Development Credit - \$2,507,396

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

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

Rural Opportunity Zone Credit - \$1,964,961

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

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

Single City Port Authority Credit - \$0

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

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

Small Employer Health Insurance Credit - Amount withheld for confidentiality.

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

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

Storage and Blending Equipment Credit - \$0

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

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

Swine Facility Improvement Credit - \$0

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

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

TAF Family Contribution Credit - \$0

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

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

Telecommunications Credit - \$909,180

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

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

Venture and Local Seed Capital Credits - \$0

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

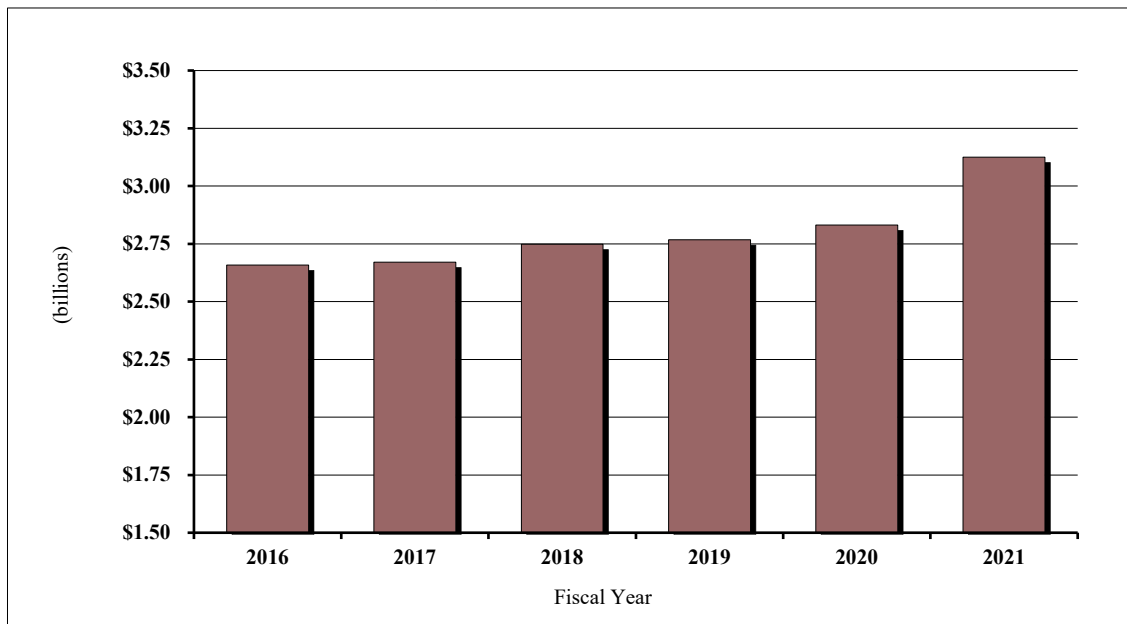
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit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

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

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

Statewide retailers' sales and compensating use taxes are applied to the sale of tangible personal property, and to specified services at retail. The compensating use tax includes consumers' use, retailers' use, and auto lease tax. Beginning July 1, 2010 (Fiscal Year 2011) the tax rate increased to 6.3%.; effective July 1, 2013 (Fiscal Year 2014) the tax rate decreased to 6.15%.; and effective July 1, 2015 (Fiscal year 2016) the tax rate increased to 6.5%. In Fiscal Year 2021, the state gained \$60.4 million from the Streamline Sales Tax Project.

On June 21, 2018, the United States Supreme Court issued its decision in the case of *South Dakota v. Wayfair, Inc. et al.* In its decision the Court overturned the requirement established in prior rulings that a remote seller must have a physical presence in a state before that state could require the remote seller to collect that state's sales and/or use tax. On August 1, 2019, the Department released Notice 19-04 – Sales Tax Requirements for Retailers Doing Business in Kansas. The notice instructed those remote sellers who were not already registered with the Kansas Department of Revenue to register, collect and remit the sales or use tax beginning October 1, 2019. Beginning July 1, 2021, remote sellers and marketplace facilitators are required to collect and remit sales and use tax if the business's sales or facilitated sales into Kansas exceed \$100,000.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2016	\$2,273,941,413	\$384,992,097	\$2,658,933,510	7.0%
2017	\$2,285,870,437	\$384,654,260	\$2,670,524,697	0.4%
2018	\$2,341,693,269	\$406,513,522	\$2,748,206,791	2.9%
2019	\$2,335,435,774	\$431,966,955	\$2,767,402,729	0.7%
2020	\$2,352,523,422	\$479,059,757	\$2,831,583,179	2.3%
2021	\$2,522,553,173	\$602,966,994	\$3,125,520,167	10.4%

Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

County	FY2020	FY2021	Percent Change	FY2020 Per Capita	FY2020 PC Rank	FY2021 Per Capita*	FY2021 PC Rank*
Allen	\$10,954,711	\$11,705,749	6.9%	\$884	27	\$944	25
Anderson	\$4,825,374	\$5,124,471	6.2%	\$607	75	\$645	75
Atchison	\$12,677,304	\$12,389,020	-2.3%	\$792	40	\$774	45
Barber	\$3,640,628	\$3,746,201	2.9%	\$835	32	\$860	36
Barton	\$28,574,565	\$29,865,735	4.5%	\$1,114	13	\$1,164	14
Bourbon	\$9,617,540	\$11,113,193	15.6%	\$666	63	\$770	47
Brown	\$7,794,334	\$8,447,773	8.4%	\$822	34	\$891	30
Butler	\$48,148,158	\$50,431,452	4.7%	\$719	49	\$753	56
Chase	\$1,392,695	\$1,555,670	11.7%	\$539	88	\$602	83
Chautauqua	\$1,606,245	\$1,611,942	0.4%	\$497	94	\$499	97
Cherokee	\$7,634,607	\$8,652,918	13.3%	\$388	101	\$440	101
Cheyenne	\$1,999,331	\$1,659,747	-17.0%	\$769	44	\$638	76
Clark	\$1,362,283	\$1,631,311	19.7%	\$694	61	\$831	41
Clay	\$6,087,419	\$7,774,687	27.7%	\$759	42	\$969	23
Cloud	\$8,317,791	\$8,895,891	7.0%	\$962	19	\$1,029	19
Coffey	\$10,398,749	\$11,047,689	6.2%	\$1,275	7	\$1,354	6
Comanche	\$1,343,879	\$1,328,931	-1.1%	\$795	38	\$786	44
Cowley	\$23,945,876	\$25,529,077	6.6%	\$692	58	\$737	62
Crawford	\$30,793,315	\$33,427,268	8.6%	\$795	37	\$863	35
Decatur	\$1,447,612	\$1,464,044	1.1%	\$521	92	\$527	95
Dickinson	\$12,009,665	\$13,550,829	12.8%	\$657	68	\$742	59
Doniphan	\$3,151,416	\$3,481,196	10.5%	\$420	98	\$464	98
Douglas	\$107,065,275	\$113,420,816	5.9%	\$874	28	\$926	27
Edwards	\$1,603,232	\$1,691,683	5.5%	\$583	83	\$615	82
Elk	\$1,350,349	\$1,445,773	7.1%	\$539	86	\$577	88
Ellis	\$40,392,176	\$42,890,718	6.2%	\$1,409	3	\$1,496	4
Ellsworth	\$3,968,514	\$3,902,014	-1.7%	\$658	69	\$647	74
Finney	\$50,314,064	\$54,482,728	8.3%	\$1,401	5	\$1,517	3
Ford	\$33,125,573	\$37,438,235	13.0%	\$1,001	18	\$1,131	15
Franklin	\$20,652,828	\$22,599,647	9.4%	\$804	35	\$879	33
Geary	\$26,691,373	\$30,178,236	13.1%	\$828	30	\$937	26
Gove	\$3,043,281	\$3,319,933	9.1%	\$1,161	11	\$1,267	10
Graham	\$1,898,421	\$1,993,170	5.0%	\$795	41	\$834	39
Grant	\$6,351,936	\$5,127,853	-19.3%	\$898	26	\$725	65
Gray	\$3,712,987	\$4,550,930	22.6%	\$624	73	\$764	49
Greeley	\$777,337	\$866,643	11.5%	\$650	72	\$725	64
Greenwood	\$2,804,584	\$3,141,119	12.0%	\$478	95	\$535	94
Hamilton	\$1,879,502	\$1,938,339	3.1%	\$775	45	\$799	43
Harper	\$4,488,816	\$4,057,680	-9.6%	\$841	31	\$760	50
Harvey	\$24,454,347	\$25,896,626	5.9%	\$713	54	\$755	53
Haskell	\$2,848,475	\$2,980,603	4.6%	\$726	51	\$760	51
Hodgeman	\$931,369	\$972,022	4.4%	\$524	90	\$546	91
Jackson	\$7,673,602	\$8,987,174	17.1%	\$583	80	\$682	71
Jefferson	\$6,905,904	\$7,590,337	9.9%	\$363	103	\$399	103
Jewell	\$1,097,722	\$1,270,302	15.7%	\$387	102	\$448	100
Johnson	\$721,514,120	\$774,565,264	7.4%	\$1,188	10	\$1,276	9
Kearny	\$1,995,950	\$2,034,176	1.9%	\$533	89	\$543	92
Kingman	\$5,218,544	\$5,897,989	13.0%	\$748	47	\$846	37
Kiowa	\$1,615,202	\$1,661,422	2.9%	\$658	66	\$676	72
Labette	\$13,421,101	\$14,504,350	8.1%	\$685	60	\$741	60
Lane	\$1,156,764	\$1,099,305	-5.0%	\$762	43	\$724	67
Leavenworth	\$45,820,398	\$49,274,952	7.5%	\$557	84	\$599	85
Lincoln	\$1,373,599	\$1,361,496	-0.9%	\$460	96	\$456	99
Linn	\$4,980,341	\$5,448,885	9.4%	\$516	91	\$564	90
Logan	\$2,203,829	\$2,273,770	3.2%	\$807	39	\$832	40
Lyon	\$29,880,577	\$31,370,745	5.0%	\$904	24	\$949	24
Marion	\$5,986,444	\$6,998,781	16.9%	\$514	93	\$601	84
Marshall	\$8,873,715	\$9,425,216	6.2%	\$919	23	\$977	22

Total Amount State Sales Tax Collections by County

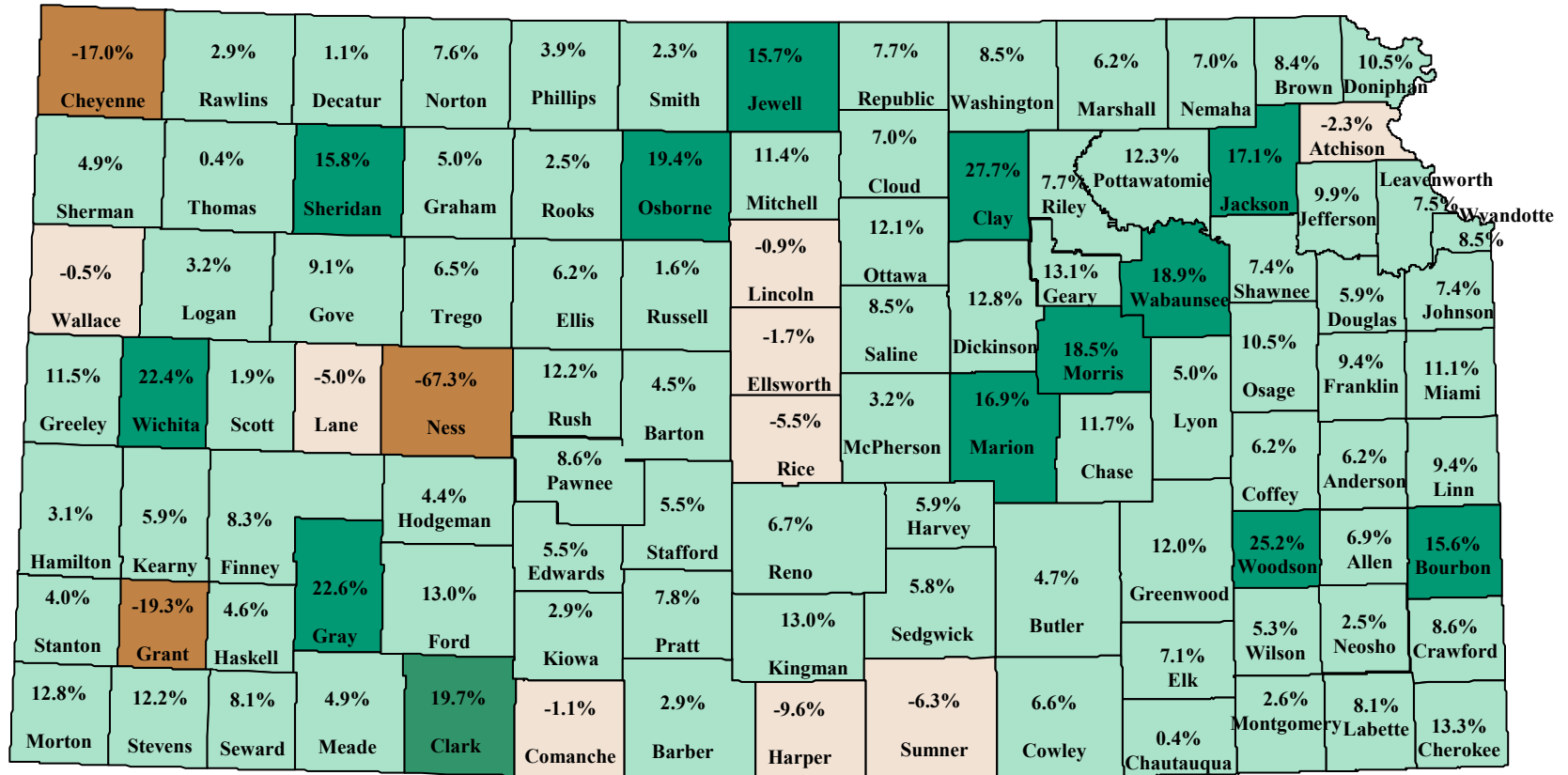
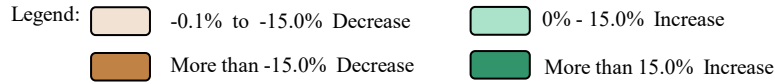
6.50% state sales tax rate effective July 1, 2015

County	FY2020	FY2021	Percent Change	FY2020 Per Capita	FY2020 PC Rank	FY2021 Per Capita*	FY2021 PC Rank*
McPherson	\$28,632,204	\$29,534,481	3.2%	\$1,006	17	\$1,038	18
Meade	\$2,373,685	\$2,490,552	4.9%	\$589	79	\$618	80
Miami	\$22,300,187	\$24,768,504	11.1%	\$650	67	\$721	68
Mitchell	\$6,365,448	\$7,093,583	11.4%	\$1,083	15	\$1,207	11
Montgomery	\$25,643,156	\$26,308,930	2.6%	\$814	36	\$835	38
Morris	\$3,399,481	\$4,027,906	18.5%	\$612	77	\$725	66
Morton	\$1,706,582	\$1,924,979	12.8%	\$672	64	\$758	52
Nemaha	\$8,346,009	\$8,934,255	7.0%	\$825	33	\$883	32
Neosho	\$14,271,336	\$14,632,173	2.5%	\$896	25	\$919	28
Ness	\$7,507,679	\$2,455,629	-67.3%	\$2,712	1	\$887	31
Norton	\$3,289,438	\$3,538,815	7.6%	\$617	76	\$664	73
Osage	\$6,171,277	\$6,817,217	10.5%	\$391	100	\$432	102
Osborne	\$2,217,647	\$2,648,885	19.4%	\$645	70	\$770	46
Ottawa	\$1,993,587	\$2,233,911	12.1%	\$349	104	\$391	104
Pawnee	\$3,703,549	\$4,023,578	8.6%	\$582	81	\$632	78
Phillips	\$3,550,094	\$3,686,780	3.9%	\$685	62	\$712	69
Pottawatomie	\$34,326,197	\$38,552,112	12.3%	\$1,388	4	\$1,559	2
Pratt	\$11,216,047	\$12,093,016	7.8%	\$1,229	8	\$1,325	7
Rawlins	\$1,508,536	\$1,551,910	2.9%	\$601	78	\$618	81
Reno	\$57,725,966	\$61,573,255	6.7%	\$934	21	\$996	21
Republic	\$3,172,221	\$3,417,938	7.7%	\$699	59	\$754	55
Rice	\$7,022,350	\$6,637,849	-5.5%	\$750	46	\$709	70
Riley	\$52,076,189	\$56,086,730	7.7%	\$711	55	\$766	48
Rooks	\$3,550,094	\$3,638,730	2.5%	\$735	48	\$754	54
Rush	\$1,348,499	\$1,512,528	12.2%	\$458	97	\$513	96
Russell	\$4,903,889	\$4,982,224	1.6%	\$721	53	\$732	63
Saline	\$70,352,532	\$76,300,473	8.5%	\$1,305	6	\$1,415	5
Scott	\$4,512,964	\$5,101,502	13.0%	\$942	20	\$1,065	17
Sedgwick	\$575,568,191	\$609,233,422	5.8%	\$1,107	12	\$1,172	13
Seward	\$23,159,148	\$25,044,397	8.1%	\$1,101	14	\$1,190	12
Shawnee	\$179,530,450	\$192,850,257	7.4%	\$1,020	16	\$1,096	16
Sheridan	\$1,805,310	\$2,090,502	15.8%	\$716	52	\$830	42
Sherman	\$7,208,861	\$7,561,889	4.9%	\$1,248	9	\$1,309	8
Smith	\$2,575,681	\$2,635,226	2.3%	\$727	50	\$744	58
Stafford	\$2,287,742	\$2,413,191	5.5%	\$565	85	\$596	86
Stanton	\$1,396,499	\$1,452,870	4.0%	\$709	56	\$738	61
Stevens	\$3,601,931	\$4,042,914	12.2%	\$669	65	\$750	57
Sumner	\$14,134,982	\$13,250,107	-6.3%	\$626	74	\$587	87
Thomas	\$12,057,386	\$12,105,856	0.4%	\$1,565	2	\$1,572	1
Trego	\$2,366,084	\$2,520,953	6.5%	\$858	29	\$914	29
Wabaunsee	\$2,248,566	\$2,673,281	18.9%	\$326	105	\$387	105
Wallace	\$981,241	\$976,151	-0.5%	\$639	71	\$636	77
Washington	\$3,113,827	\$3,378,408	8.5%	\$574	82	\$623	79
Wichita	\$1,472,572	\$1,802,687	22.4%	\$710	57	\$869	34
Wilson	\$4,532,248	\$4,772,312	5.3%	\$542	87	\$571	89
Woodson	\$1,292,441	\$1,618,527	25.2%	\$429	99	\$537	93
Wyandotte	\$154,003,929	\$167,164,592	8.5%	\$932	22	\$1,011	20
Total Counties	\$2,829,346,398	\$3,015,249,717	6.6%	\$969		\$1,035	
Miscellaneous	<u>\$7,026,723</u>	<u>\$7,049,038</u>					
Grand Total	\$2,829,346,398	\$3,022,298,755	6.8%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2021

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2021 state sales tax collection percentage change over Fiscal Year 2020, by county. Total statewide percent change was a 6.8% increase. Details of this map are contained in pages 36 and 37 of this report.

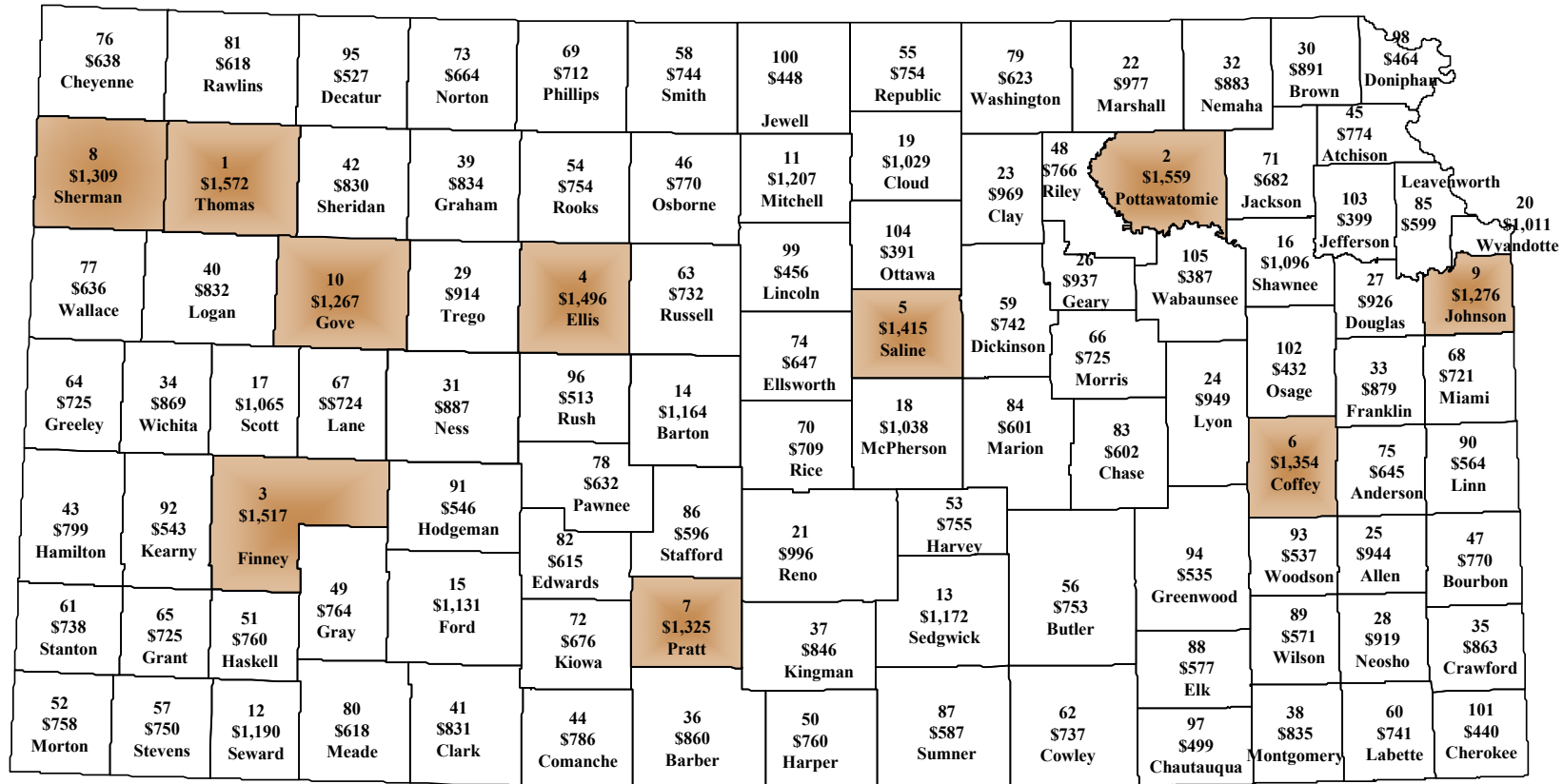


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2021 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Details of this map are contained in pages 36 and 37 of this report.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

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

<u>North American Industry Classification</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$2,757,158	\$3,084,847	11.9%
112 Animal Production	\$423,197	\$510,654	20.7%
113 Forestry and Logging	Confidential	Confidential	n/a
114 Fishing, Hunting and Trapping	\$137,222	\$181,832	32.5%
115 Agriculture and Forestry Support Activities	\$532,092	\$536,854	0.9%
2-digit Total	\$3,853,221	\$4,314,935	12.0%
21 Mining			
211 Oil and Gas Extraction	\$278,548	\$277,206	-0.5%
212 Mining (except Oil and Gas)	\$6,439,847	\$6,898,031	7.1%
213 Support Activities for Mining	\$7,768,971	\$6,125,323	-21.2%
2-digit Total	\$14,487,366	\$13,300,560	-8.2%
22 Utilities			
221 Utilities	\$75,138,568	\$76,111,710	1.3%
2-digit Total	\$75,138,568	\$76,111,710	1.3%
23 Construction			
236 Construction of Buildings	\$11,930,596	\$11,209,464	-6.0%
237 Heavy and Civil Engineering Construction	\$27,673,849	\$28,686,732	3.7%
238 Specialty Trade Contractors	\$58,903,984	\$55,939,023	-5.0%
2-digit Total	\$98,508,429	\$95,835,219	-2.7%
31-33 Manufacturing			
311 Food Mfg	\$4,634,792	\$5,411,781	16.8%
312 Beverage and Tobacco Product Mfg	\$1,186,747	\$1,273,879	7.3%
313 Textile Mills	\$76,003	\$71,936	-5.4%
314 Textile Product Mills	\$561,221	\$606,665	8.1%
315 Apparel Mfg	\$167,680	\$214,811	28.1%
316 Leather and Allied Product Mfg	\$52,134	\$85,257	63.5%
321 Wood Product Mfg	\$1,880,754	\$1,794,338	-4.6%
322 Paper Mfg	\$343,587	\$388,537	13.1%
323 Printing and Related Support Activities	\$5,886,901	\$5,969,433	1.4%
324 Petroleum and Coal Products Mfg	\$1,481,378	\$1,663,147	12.3%
325 Chemical Mfg	\$2,263,269	\$2,444,672	8.0%
326 Plastics and Rubber Products Mfg	\$2,020,462	\$2,444,331	21.0%
327 Nonmetallic Mineral Product Mfg	\$19,483,961	\$21,410,391	9.9%
331 Primary Metal Mfg	\$600,105	\$491,165	-18.2%
332 Fabricated Metal Product Mfg	\$8,433,321	\$9,389,189	11.3%
333 Machinery Mfg	\$2,716,366	\$2,703,543	-0.5%
334 Computer and Electronic Product Mfg	\$1,242,849	\$2,461,985	98.1%
335 Electrical Equipment & Appliance Mfg	\$494,767	\$550,091	11.2%
336 Transportation Equipment Mfg	\$1,438,452	\$1,524,537	6.0%
337 Furniture and Related Product Mfg	\$1,960,414	\$2,520,202	28.6%
339 Miscellaneous Mfg	\$2,755,725	\$3,117,285	13.1%
2-digit Total	\$59,680,888	\$66,537,175	11.5%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$144,058,081	\$155,092,340	7.7%
424 Merchant Wholesalers, Nondurable Goods	\$29,985,284	\$30,392,615	1.4%
425 Electronic Markets and Agents and Brokers	\$15,203,789	\$15,716,393	3.4%
2-digit Total	\$189,247,152	\$201,201,349	6.3%
44-45 Retail Trade			

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

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

<u>North American Industry Classification</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Percent Change</u>
441 Motor Vehicle and Parts Dealers	\$378,537,820	\$425,190,898	12.3%
442 Furniture and Home Furnishings Stores	\$62,187,121	\$75,223,834	21.0%
443 Electronics and Appliance Stores	\$44,345,147	\$60,605,371	36.7%
444 Building Material and Garden Supply Stores	\$189,469,856	\$220,897,528	16.6%
445 Food and Beverage Stores	\$260,942,570	\$266,392,110	2.1%
446 Health and Personal Care Stores	\$29,248,958	\$31,129,771	6.4%
447 Gasoline Stations	\$83,951,745	\$90,050,699	7.3%
448 Clothing and Clothing Accessories Stores	\$59,441,642	\$67,380,317	13.4%
451 Sporting Goods, Hobby, Book, & Music Stores	\$45,783,420	\$56,361,747	23.1%
452 General Merchandise Stores	\$438,827,828	\$451,837,461	3.0%
453 Miscellaneous Store Retailers	\$51,777,877	\$59,263,823	14.5%
454 Nonstore Retailers	\$22,690,470	\$26,486,500	16.7%
2-digit Total	\$1,667,204,450	\$1,830,820,058	9.8%
48-49 Transportation and Warehousing			
481 Air Transportation	\$620,981	\$896,812	44.4%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$3,309,790	\$3,706,220	12.0%
485 Transit and Ground Passenger Transportation	\$18,192	\$132,002	625.6%
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$2,797,198	\$2,678,553	-4.2%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$124,107	\$189,018	52.3%
493 Warehousing and Storage	\$2,380,100	\$2,756,453	15.8%
2-digit Total	\$9,558,161	\$10,813,811	13.1%
51 Information			
511 Publishing Industries (except Internet)	\$3,554,490	\$3,639,862	2.4%
512 Motion Picture & Sound Recording Industries	\$5,441,244	\$1,430,140	-73.7%
515 Broadcasting (except Internet)	\$7,097,118	\$6,784,616	-4.4%
516 Internet Publishing and Broadcasting	Confidential	Confidential	n/a
517 Telecommunications	\$134,237,752	\$121,301,091	-9.6%
518 ISPs, Search Portals, and Data Processing	\$625,399	\$582,386	-6.9%
519 Other Information Services	\$947,609	\$1,127,098	18.9%
2-digit Total	\$151,903,612	\$134,865,191	-11.2%
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$5,278,147	\$6,081,093	15.2%
523 Securities and Commodity Contract Brokerage	\$329,892	\$275,881	-16.4%
524 Insurance Carriers and Related Activities	\$268,664	\$249,987	-7.0%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
2-digit Total	\$5,876,906	\$6,607,226	12.4%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$2,724,851	\$3,313,426	21.6%
532 Rental and Leasing Services	\$41,042,318	\$40,108,526	-2.3%
533 Lessors of Nonfinancial Intangible Assets	\$85,424	\$68,058	-20.3%
2-digit Total	\$43,852,593	\$43,490,009	-0.8%
54 Professional and Technical Services			
541 Professional and Technical Services	\$23,504,515	\$23,600,767	0.4%
2-digit Total	\$23,504,515	\$23,600,767	0.4%

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

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

<u>North American Industry Classification</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Percent Change</u>
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$2,379,666	\$1,944,803	-18.3%
2-digit Total	\$2,379,666	\$1,944,803	-18.3%
56 Administrative and Waste Services			
561 Administrative and Support Services	\$27,801,868	\$29,155,433	4.9%
562 Waste Management and Remediation Services	\$1,205,060	\$1,140,381	-5.4%
2-digit Total	\$29,006,928	\$30,295,814	4.4%
61 Educational Services			
611 Educational Services	\$5,200,600	\$3,831,895	-26.3%
2-digit Total	\$5,200,600	\$3,831,895	-26.3%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$2,397,240	\$2,554,704	6.6%
622 Hospitals	\$2,415,685	\$2,079,973	-13.9%
623 Nursing and Residential Care Facilities	\$286,068	\$209,609	-26.7%
624 Social Assistance	\$585,913	\$669,496	14.3%
2-digit Total	\$5,684,906	\$5,513,782	-3.0%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$7,064,428	\$4,879,298	-30.9%
712 Museums, Historical Sites, Zoos, and Parks	\$832,357	\$937,609	12.6%
713 Amusement, Gambling, and Recreation	\$22,983,642	\$26,089,662	13.5%
2-digit Total	\$30,880,427	\$31,906,568	3.3%
72 Accommodation and Food Services			
721 Accommodation	\$38,848,304	\$35,781,632	-7.9%
722 Food Services and Drinking Places	\$263,233,983	\$294,297,907	11.8%
2-digit Total	\$302,082,288	\$330,079,539	9.3%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$70,193,259	\$75,763,110	7.9%
812 Personal and Laundry Services	\$17,773,591	\$18,026,111	1.4%
813 Membership Associations and Organizations	\$4,449,010	\$2,922,915	-34.3%
814 Private Households	\$137,307	\$144,882	5.5%
2-digit Total	\$92,553,167	\$96,857,019	4.7%
92 Public Administration			
921 Executive, Legislative, & General Government	\$10,972,683	\$12,344,176	12.5%
922 Justice, Public Order, and Safety Activities	\$35,921	\$50,139	39.6%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$27,263	\$22,396	-17.9%
925 Administration of Housing Programs, Urban Plan	Confidential	Confidential	n/a
926 Administration of Economic Programs	\$28,668	\$166,949	482.4%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$11,088,144	\$12,600,407	13.6%
99 Unclassified Establishments			
999 Unclassified Establishments	\$7,654,410	\$1,770,917	-76.9%
2-digit Total	\$7,654,410	\$1,770,918	-76.9%
Total	\$2,829,346,398	\$3,022,298,755	6.8%

Local Sales and Use Tax Collections Issued for FY 2020 and FY 2021

County/City	Sales Tax			Use Tax		
	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change
Allen County	\$2,300,700	\$2,406,749	4.6%	\$441,669	\$528,363	19.6%
Anderson County	\$1,244,954	\$1,277,469	2.6%	\$466,981	\$320,023	-31.5%
Atchison County	\$2,440,687	\$2,773,806	13.6%	\$647,066	\$750,176	15.9%
Barber County	\$636,794	\$627,827	-1.4%	\$152,345	\$164,436	7.9%
Barton County	\$4,709,468	\$4,841,333	2.8%	\$654,119	\$758,433	15.9%
Bourbon County	\$2,287,843	\$2,540,628	11.0%	\$429,926	\$557,848	29.8%
Brown County	\$1,290,996	\$1,429,752	10.7%	\$264,281	\$350,196	32.5%
Butler County	\$4,182	\$1,551	-62.9%	\$247	\$0	n/a
Chase County	\$258,165	\$263,925	2.2%	\$65,946	\$121,098	83.6%
Chautauqua County	\$613,304	\$591,873	-3.5%	\$152,325	\$203,726	33.7%
Cherokee County	\$2,099,239	\$2,228,834	n/a	\$1,022,678	\$1,167,651	n/a
Cheyenne County	\$704,646	\$576,691	-18.2%	\$254,996	\$208,732	-18.1%
Clay County	\$1,012,338	\$1,184,069	17.0%	\$260,805	\$353,153	35.4%
Cloud County	\$1,382,382	\$1,468,903	6.3%	\$177,397	\$198,392	11.8%
Cowley County	\$606	\$2,200	263.0%	\$40	\$13	-66.8%
Crawford County	\$5,183,465	\$5,564,265	7.3%	\$1,125,504	\$1,458,576	29.6%
Decatur County	\$272,102	\$272,134	0.0%	\$98,943	\$126,939	28.3%
Dickinson County	\$3,106,080	\$3,443,381	10.9%	\$631,626	\$725,667	14.9%
Doniphan County	\$612,547	\$586,032	-4.3%	\$285,468	\$353,662	23.9%
Douglas County	\$22,226,701	\$22,673,030	2.0%	\$3,297,343	\$4,195,386	27.2%
Edwards County	\$279,923	\$311,974	11.5%	\$82,573	\$127,103	53.9%
Elk County	\$241,021	\$254,764	5.7%	\$46,236	\$60,606	31.1%
Ellis County	\$5,958	\$1,997,682	n/a	\$0	\$317,617	n/a
Ellsworth County	\$669,065	\$666,034	-0.5%	\$173,306	\$174,465	0.7%
Finney County	\$10,730,476	\$11,269,788	5.0%	\$1,603,011	\$1,615,163	0.8%
Ford County	\$5,778,089	\$6,208,942	7.5%	\$816,671	\$1,092,331	33.8%
Franklin County	\$5,095,500	\$5,581,470	9.5%	\$1,325,436	\$1,359,286	2.6%
Geary County	\$5,460,023	\$6,193,112	13.4%	\$956,152	\$1,273,639	33.2%
Gove County	\$1,036,777	\$1,061,907	2.4%	\$181,137	\$209,264	15.5%
Graham County	\$334,339	\$331,132	-1.0%	\$70,823	\$77,517	9.5%
Gray County	\$679,823	\$804,889	18.4%	\$180,678	\$235,737	30.5%
Greeley County	\$150,079	\$167,354	11.5%	\$43,934	\$53,560	21.9%
Greenwood County	\$778,488	\$812,940	n/a	\$193,728	\$243,986	n/a
Hamilton County	\$347,092	\$345,515	-0.5%	\$73,484	\$85,071	15.8%
Harvey County	\$8,208,330	\$8,569,107	4.4%	\$1,574,150	\$1,935,969	23.0%
Haskell County	\$257,882	\$254,617	-1.3%	\$63,371	\$82,689	30.5%
Hodgeman County	\$179,642	\$176,315	-1.9%	\$38,486	\$50,010	29.9%
Jackson County	\$1,811,552	\$2,194,739	21.2%	\$322,956	\$463,241	43.4%
Jefferson County	\$1,216,432	\$1,464,796	20.4%	\$366,546	\$502,540	37.1%
Jewell County	\$216,492	\$234,987	8.5%	\$75,896	\$92,286	21.6%
Johnson County	\$175,845,671	\$180,716,285	2.8%	\$41,320,990	\$52,409,651	26.8%
Kingman County	\$1,276,897	\$1,624,671	27.2%	\$345,969	\$467,929	35.3%
Kiowa County	\$284,420	\$283,430	-0.3%	\$201,947	\$122,155	-39.5%
Labette County	\$2,841,932	\$3,128,478	10.1%	\$594,643	\$816,167	37.3%
Lane County	\$216,864	\$190,485	-12.2%	\$61,430	\$64,942	5.7%
Leavenworth County	\$7,674,245	\$8,279,412	7.9%	\$1,870,144	\$2,340,353	25.1%
Lincoln County	\$386,871	\$420,418	8.7%	\$70,737	\$154,363	118.2%
Linn County	\$722,693	\$802,988	11.1%	\$252,484	\$299,523	18.6%
Logan County	\$590,489	\$584,738	-1.0%	\$116,834	\$132,968	13.8%
Lyon County	\$4,957,803	\$5,082,019	2.5%	\$700,712	\$831,427	18.7%
Marion County	\$1,065,194	\$1,203,277	13.0%	\$220,057	\$313,951	42.7%
Marshall County	\$66,990	\$768,760	n/a	\$12,007	\$200,331	n/a
Mcpheerson County	\$6,970,835	\$7,228,974	3.7%	\$1,938,844	\$1,998,321	3.1%
Meade County	\$443,705	\$440,773	-0.7%	\$112,832	\$144,100	27.7%
Miami County	\$5,656,669	\$6,233,716	10.2%	\$1,289,035	\$1,779,358	38.0%
Mitchell County	\$1,073,862	\$1,198,684	11.6%	\$179,030	\$211,354	18.1%
Montgomery County	\$0	\$604	n/a	\$0	\$0	n/a
Morris County	\$585,043	\$687,670	17.5%	\$118,412	\$197,170	66.5%
Morton County	\$298,702	\$319,315	6.9%	\$88,026	\$106,548	21.0%
Nemaha County	\$2,043,479	\$2,308,530	13.0%	\$454,103	\$699,027	53.9%
Neosho County	\$4,037,158	\$4,234,420	4.9%	\$819,407	\$1,292,010	57.7%
Norton County	\$428,072	\$438,166	2.4%	\$131,156	\$169,535	29.3%
Osage County	\$1,099,332	\$1,216,434	10.7%	\$236,425	\$326,066	37.9%
Osborne County	\$594,477	\$686,236	15.4%	\$144,676	\$165,503	14.4%
Ottawa County	\$365,498	\$415,669	13.7%	\$98,982	\$230,365	132.7%
Pawnee County	\$1,239,742	\$1,276,878	3.0%	\$215,217	\$317,827	47.7%
Phillips County	\$309,130	\$315,102	1.9%	\$92,335	\$95,728	3.7%
Pottawatomie County	\$5,460,936	\$6,236,654	14.2%	\$750,828	\$923,490	23.0%
Pratt County	\$3,185,373	\$3,405,544	6.9%	\$711,236	\$642,359	-9.7%
Rawlins County	\$270,310	\$280,829	3.9%	\$105,863	\$128,295	21.2%

Local Sales and Use Tax Collections Issued for FY 2020 and FY 2021

County/City	Sales Tax			Use Tax		
	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change
Reno County	\$10,282,893	\$10,144,750	n/a	\$2,141,337	\$2,359,117	n/a
Republic County	\$1,132,682	\$1,161,316	2.5%	\$239,190	\$266,446	11.4%
Rice County	\$1,192,681	\$1,133,106	-5.0%	\$493,637	\$483,490	-2.1%
Riley County	\$8,786,867	\$8,920,626	1.5%	\$1,309,368	\$1,732,825	32.3%
Rooks County	\$307,807	\$299,143	-2.8%	\$58,143	\$75,165	29.3%
Russell County	\$1,735,781	\$1,602,833	-7.7%	\$328,786	\$349,894	6.4%
Saline County	\$11,403,848	\$12,725,968	n/a	\$1,345,104	\$1,605,523	n/a
Scott County	\$1,612,146	\$1,701,106	5.5%	\$302,683	\$415,122	37.1%
Sedgwick County	\$94,233,523	\$97,829,294	3.8%	\$13,392,075	\$15,838,194	18.3%
Seward County	\$4,760,744	\$5,013,215	5.3%	\$740,010	\$875,320	18.3%
Shawnee County	\$34,012,182	\$36,173,619	6.4%	\$6,007,190	\$7,696,988	28.1%
Sheridan County	\$476,364	\$708,232	48.7%	\$127,532	\$185,700	45.6%
Sherman County	\$2,658,897	\$2,784,956	4.7%	\$382,566	\$450,755	17.8%
Smith County	\$902,874	\$915,888	1.4%	\$188,178	\$234,638	24.7%
Stafford County	\$407,256	\$413,151	1.4%	\$79,419	\$102,806	29.4%
Stanton County	\$249,834	\$253,633	1.5%	\$63,312	\$84,779	33.9%
Stevens County	\$630,540	\$691,024	9.6%	\$149,764	\$207,662	38.7%
Sumner County	\$2,519,589	\$2,291,397	-9.1%	\$574,563	\$260,686	8.0%
Thomas County	\$3,247,135	\$3,357,367	n/a	\$601,292	\$606,652	n/a
Trego County	\$598,277	\$431,928	n/a	\$143,776	\$91,141	n/a
Wabaunsee County	\$641,977	\$728,555	13.5%	\$194,054	\$270,837	39.6%
Wallace County	\$163,695	\$176,474	7.8%	\$72,674	\$101,692	39.9%
Washington County	\$549,962	\$605,982	10.2%	\$199,706	\$293,243	46.8%
Wichita County	\$603,484	\$695,232	15.2%	\$150,738	\$188,181	24.8%
Wilson County	\$0	\$0	n/a	\$0	\$0	n/a
Woodson County	\$235,568	\$140,806	n/a	\$67,494	\$42,336	n/a
Wyandotte County	\$26,000,380	\$26,930,319	3.6%	\$5,580,853	\$6,151,952	10.2%
Abilene	\$892,996	\$987,976	10.6%	\$134,554	\$142,213	5.7%
Alden	\$8,267	\$8,905	7.7%	\$4,910	\$8,744	78.1%
Alma	\$92,975	\$105,317	13.3%	\$19,683	\$29,079	47.7%
Almena	\$10,585	\$11,880	12.2%	\$5,751	\$5,969	3.8%
Altamont	\$69,316	\$80,080	n/a	\$27,516	\$30,407	n/a
Altoona	\$17,837	\$18,585	4.2%	\$5,190	\$5,034	-3.0%
Americus	\$45,038	\$31,421	-30.2%	\$8,360	\$13,024	55.8%
Andover	\$2,005,329	\$2,140,550	6.7%	\$387,599	\$538,909	39.0%
Anthony	\$146,004	\$140,259	-3.9%	\$37,675	\$40,956	8.7%
Argonia	\$19,105	\$21,299	11.5%	\$11,611	\$13,476	16.1%
Arkansas City	\$3,557,050	\$3,678,639	3.4%	\$578,101	\$690,446	19.4%
Arma	\$81,502	\$94,797	16.3%	\$20,429	\$37,799	85.0%
Ashland	\$88,351	\$101,767	15.2%	\$25,026	\$31,512	25.9%
Atchison	\$1,643,274	\$1,780,398	8.3%	\$374,920	\$390,934	4.3%
Attica	\$110,369	\$113,223	2.6%	\$26,622	\$25,223	-5.3%
Auburn	\$140,230	\$149,851	6.9%	\$35,813	\$46,203	29.0%
Augusta	\$2,134,374	\$2,322,316	8.8%	\$442,013	\$535,511	21.2%
Axtell	\$63,792	\$59,725	-6.4%	\$12,819	\$14,255	11.2%
Baldwin City	\$482,516	\$506,158	4.9%	\$153,517	\$199,381	29.9%
Basehor	\$463,975	\$568,934	22.6%	\$177,310	\$260,049	46.7%
Baxter Springs	\$675,317	\$836,445	23.9%	\$509,547	\$555,058	8.9%
Belle Plaine	\$111,277	\$97,922	-12.0%	\$36,404	\$48,340	32.8%
Belleville	\$173,419	\$178,102	2.7%	\$25,070	\$29,910	19.3%
Beloit	\$789,703	\$896,975	13.6%	\$109,707	\$136,340	24.3%
Bennington	\$28,086	\$30,708	9.3%	\$13,265	\$13,827	4.2%
Benton	\$126,360	\$115,414	-8.7%	\$30,661	\$39,509	28.9%
Beverly	\$0	\$617	n/a	\$0	\$150	n/a
Blue Rapids	\$148,304	\$182,480	n/a	\$26,533	\$68,062	n/a
Bonner Springs	\$3,455,755	\$3,399,111	-1.6%	\$485,516	\$575,560	18.5%
Bronson	\$11,567	\$15,125	30.8%	\$4,064	\$5,908	45.4%
Buhler	\$69,567	\$82,156	18.1%	\$38,350	\$83,546	117.8%
Burden	\$25,170	\$26,773	6.4%	\$7,964	\$8,221	3.2%
Burlingame	\$62,757	\$99,298	n/a	\$13,968	\$25,855	n/a
Burlington	\$919,186	\$938,930	2.1%	\$149,942	\$178,258	18.9%
Burrton	\$78,354	\$85,307	8.9%	\$20,119	\$27,719	37.8%
Caldwell	\$103,360	\$117,081	13.3%	\$32,288	\$49,652	53.8%
Caney	\$438,275	\$470,105	n/a	\$115,805	\$244,319	n/a
Canton	\$41,918	\$61,306	46.3%	\$12,665	\$16,526	30.5%
Carbondale	\$200,811	\$212,732	5.9%	\$37,450	\$56,929	52.0%
Cawker City	\$4,179	\$45,619	n/a	\$610	\$11,774	n/a
Cedar Vale	\$38,591	\$40,955	6.1%	\$11,144	\$14,143	26.9%
Chanute	\$2,180,776	\$2,356,328	8.0%	\$339,065	\$355,891	5.0%
Chapman	\$101,861	\$107,149	5.2%	\$24,602	\$31,037	26.2%

Local Sales and Use Tax Collections Issued for FY 2020 and FY 2021

County/City	Sales Tax			Use Tax		
	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change
Chase	\$12,436	\$11,782	-5.3%	\$6,951	\$8,000	15.1%
Cherokee	\$28,414	\$39,650	39.5%	\$9,906	\$14,536	46.7%
Cherryvale	\$552,131	\$596,254	8.0%	\$188,466	\$222,195	17.9%
Chetopa	\$106,101	\$125,242	18.0%	\$22,496	\$36,090	60.4%
Cimarron	\$267,307	\$260,732	-2.5%	\$63,692	\$75,246	18.1%
Clafflin	\$29,515	\$24,190	-18.0%	\$6,530	\$8,930	36.8%
Clay Center	\$1,473,435	\$1,771,526	20.2%	\$184,133	\$260,334	41.4%
Clifton	\$61,718	\$50,519	-18.1%	\$46,207	\$67,346	45.7%
Coffeyville	\$4,361,862	\$4,393,619	0.7%	\$1,029,388	\$901,888	-12.4%
Colby	\$1,280,255	\$1,278,327	-0.2%	\$177,936	\$173,694	-2.4%
Coldwater	\$240,986	\$262,196	8.8%	\$43,802	\$49,341	12.6%
Collyer	\$7,098	\$7,092	-0.1%	\$10,295	\$793	-92.3%
Colony	\$6,847	\$5,526	-19.3%	\$2,120	\$3,111	46.8%
Columbus	\$455,462	\$489,579	7.5%	\$100,971	\$136,244	34.9%
Concordia	\$1,112,692	\$1,153,093	3.6%	\$100,547	\$111,891	11.3%
Conway Springs	\$126,746	\$129,872	2.5%	\$54,109	\$38,725	-28.4%
Cottonwood Falls	\$97,968	\$94,376	-3.7%	\$21,076	\$38,427	82.3%
Council Grove	\$646,606	\$756,496	17.0%	\$81,541	\$123,736	51.7%
Cunningham	\$105,828	\$57,836	-45.3%	\$20,035	\$18,014	-10.1%
Danville	\$2,105	\$2,022	-3.9%	\$883	\$2,015	128.3%
Dearing	\$28,934	\$35,709	23.4%	\$14,338	\$20,209	40.9%
Deerfield	\$92,165	\$103,069	11.8%	\$15,915	\$20,415	28.3%
Delphos	\$15,723	\$16,438	4.5%	\$5,001	\$8,134	62.6%
Derby	\$2,586,029	\$2,773,146	7.2%	\$474,717	\$518,448	9.2%
DeSoto	\$956,505	\$1,048,704	9.6%	\$612,171	\$807,169	31.9%
Dighton	\$108,033	\$99,152	-8.2%	\$31,938	\$36,282	13.6%
Dodge City	\$5,151,972	\$5,494,943	6.7%	\$595,487	\$796,384	33.7%
Douglass	\$201,727	\$149,468	n/a	\$63,137	\$63,688	n/a
Downs	\$56,070	\$65,090	16.1%	\$8,543	\$13,040	52.6%
Easton	\$28,565	\$32,805	14.8%	\$11,336	\$14,354	26.6%
Egerton	\$457,399	\$491,530	7.5%	\$168,511	\$231,003	37.1%
Edna	\$56,172	\$72,146	28.4%	\$16,780	\$27,312	62.8%
Edwardsville	\$646,363	\$622,371	-3.7%	\$332,407	\$373,519	12.4%
Effingham	\$26,006	\$26,829	3.2%	\$8,209	\$11,631	41.7%
El Dorado	\$2,316,685	\$2,420,334	4.5%	\$354,479	\$436,222	23.1%
Elkhart	\$171,322	\$178,789	4.4%	\$53,248	\$58,214	9.3%
Ellinwood	\$78,521	\$75,864	-3.4%	\$14,568	\$17,397	19.4%
Ellis	\$354,424	\$377,201	6.4%	\$90,792	\$126,972	39.8%
Ellsworth	\$447,357	\$469,058	4.9%	\$73,499	\$84,778	15.3%
Elwood	\$147,445	\$116,472	-21.0%	\$73,405	\$87,308	18.9%
Emporia	\$4,441,652	\$4,592,166	3.4%	\$523,682	\$644,571	23.1%
Erie	\$143,462	\$144,860	1.0%	\$43,684	\$55,304	26.6%
Eskridge	\$2,212	\$30,223	n/a	\$696	\$11,384	n/a
Eudora	\$578,385	\$620,826	7.3%	\$194,556	\$304,486	56.5%
Eureka	\$299,380	\$534,414	n/a	\$55,168	\$135,653	n/a
Fairway	\$755,911	\$753,001	-0.4%	\$426,804	\$521,425	22.2%
Florence	\$43,523	\$55,628	27.8%	\$12,068	\$14,702	21.8%
Fontana	\$3,125	\$3,388	8.4%	\$2,508	\$5,610	123.7%
Fort Scott	\$2,076,489	\$2,301,691	10.8%	\$301,918	\$356,883	18.2%
Frankfort	\$109,819	\$127,466	16.1%	\$20,422	\$31,176	52.7%
Fredonia	\$894,106	\$931,058	4.1%	\$162,221	\$204,113	25.8%
Frontenac	\$584,906	\$651,047	11.3%	\$153,508	\$172,186	12.2%
Galena	\$212,919	\$222,172	4.3%	\$119,099	\$129,788	9.0%
Garden City	\$6,875,281	\$7,396,042	7.6%	\$818,825	\$790,767	-3.4%
Gardner	\$3,768,370	\$4,255,387	12.9%	\$671,495	\$984,832	46.7%
Garnett	\$259,422	\$274,617	5.9%	\$31,762	\$45,548	43.4%
Gas	\$42,529	\$43,927	3.3%	\$8,470	\$6,921	-18.3%
Geneseo	\$16,039	\$17,140	6.9%	\$8,637	\$9,376	8.6%
Girard	\$263,229	\$290,212	10.3%	\$134,866	\$163,691	21.4%
Glade	\$26,341	\$30,787	16.9%	\$3,022	\$5,060	67.4%
Glasco	\$22,273	\$27,043	21.4%	\$5,499	\$7,414	34.8%
Goddard	\$979,605	\$1,091,125	11.4%	\$210,839	\$255,613	21.2%
Goodland	\$270,467	\$282,722	4.5%	\$32,312	\$39,474	22.2%
Grandview Plaza	\$100,257	\$153,361	n/a	\$28,087	\$68,875	n/a
Great Bend	\$2,560,023	\$2,698,621	5.4%	\$284,532	\$350,968	23.3%
Greensburg	\$134,062	\$139,096	3.8%	\$31,769	\$45,953	44.7%
Grinnell	\$6,873	\$7,930	15.4%	\$2,678	\$3,068	14.5%
Hardtner	\$0	\$0	n/a	\$0	\$0	n/a
Harper	\$392,708	\$387,959	-1.2%	\$59,930	\$61,204	2.1%
Hartford	\$19,226	\$22,806	18.6%	\$5,440	\$6,306	15.9%

Local Sales and Use Tax Collections Issued for FY 2020 and FY 2021

County/City	Sales Tax			Use Tax		
	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change
Haven	\$70,069	\$66,799	n/a	\$11,878	\$14,923	n/a
Hays	\$9,773,289	\$10,261,638	5.0%	\$1,007,259	\$1,241,843	23.3%
Haysville	\$711,570	\$743,420	4.5%	\$306,367	\$377,550	23.2%
Herington	\$494,325	\$451,118	n/a	\$149,690	\$127,532	n/a
Hiawatha	\$1,115,690	\$1,169,134	4.8%	\$144,813	\$185,497	28.1%
Highland	\$53,311	\$62,488	17.2%	\$19,462	\$21,350	9.7%
Hill City	\$221,966	\$236,611	6.6%	\$33,108	\$36,094	9.0%
Hillsboro	\$428,353	\$478,573	11.7%	\$54,591	\$68,133	24.8%
Hoisington	\$188,795	\$185,321	-1.8%	\$45,764	\$38,449	-16.0%
Holcomb	\$61,576	\$56,688	-7.9%	\$28,617	\$30,152	5.4%
Holton	\$689,138	\$785,991	14.1%	\$65,287	\$89,433	37.0%
Horton	\$277,006	\$303,244	9.5%	\$58,219	\$82,298	41.4%
Howard	\$68,093	\$74,862	9.9%	\$13,252	\$18,735	41.4%
Hugoton	\$650,211	\$718,980	10.6%	\$144,038	\$192,602	33.7%
Humboldt	\$165,773	\$252,629	n/a	\$65,658	\$128,205	n/a
Hutchinson	\$8,453,842	\$8,895,720	5.2%	\$1,211,983	\$1,740,910	43.6%
Independence	\$5,473,294	\$5,710,579	4.3%	\$699,226	\$912,513	30.5%
Iola	\$1,316,454	\$1,397,057	6.1%	\$141,000	\$151,388	7.4%
Jetmore	\$131,617	\$128,429	-2.4%	\$29,593	\$38,066	28.6%
Junction City	\$7,489,340	\$8,731,619	16.6%	\$955,628	\$1,308,423	36.9%
Kanopolis	\$22,770	\$22,130	-2.8%	\$13,628	\$9,692	-28.9%
Kansas City	\$38,202,908	\$39,753,460	4.1%	\$8,033,635	\$8,879,539	10.5%
Kensington	\$4,082	\$45,176	n/a	\$476	\$8,308	n/a
Kincaid	\$6,785	\$6,643	-2.1%	\$2,754	\$3,353	21.8%
Kingman	\$439,449	\$478,689	8.9%	\$76,078	\$106,713	40.3%
Kinsley	\$152,564	\$165,055	8.2%	\$27,768	\$56,750	104.4%
Kiowa	\$87,420	\$99,703	14.1%	\$16,834	\$19,469	15.7%
LaCrosse	\$249,012	\$255,098	2.4%	\$38,403	\$51,366	33.8%
LaCygne	\$294,097	\$327,950	11.5%	\$78,489	\$141,476	80.2%
LaHarpe	\$18,167	\$17,600	-3.1%	\$6,627	\$11,023	66.3%
Lakin	\$177,492	\$186,474	5.1%	\$46,002	\$56,756	23.4%
Lane	\$11,042	\$6,996	-36.6%	\$5,170	\$5,314	2.8%
Lansing	\$1,220,157	\$1,400,535	14.8%	\$279,443	\$370,107	32.4%
Larned	\$232,556	\$241,221	3.7%	\$34,889	\$49,724	42.5%
Lawrence	\$25,482,829	\$25,639,369	0.6%	\$3,321,744	\$4,114,533	23.9%
Leavenworth	\$9,740,405	\$10,076,364	3.4%	\$1,593,083	\$1,845,152	15.8%
Leawood	\$7,927,046	\$7,323,170	-7.6%	\$2,701,964	\$3,127,939	15.8%
Lebo	\$94,282	\$203,599	n/a	\$28,149	\$95,480	n/a
Lecompton	\$50,844	\$51,285	0.9%	\$43,477	\$28,040	-35.5%
Lenexa	\$18,563,856	\$19,018,921	2.5%	\$7,468,642	\$8,744,551	17.1%
Leon	\$29,088	\$32,634	12.2%	\$11,468	\$18,124	58.0%
Leonardville	\$29,939	\$26,138	-12.7%	\$7,195	\$10,394	44.5%
LeRoy	\$35,684	\$40,649	13.9%	\$8,893	\$11,565	30.1%
Liberal	\$5,300,310	\$5,545,328	4.6%	\$661,814	\$786,196	18.8%
Lincoln Center	\$126,728	\$131,550	3.8%	\$0	\$28,168	n/a
Lindsborg	\$453,611	\$491,249	8.3%	\$100,728	\$126,942	26.0%
Linwood	\$36,522	\$33,085	-9.4%	\$21,703	\$24,861	14.6%
Little River	\$32,413	\$34,060	5.1%	\$11,955	\$16,120	34.8%
Logan	\$34,180	\$33,114	-3.1%	\$9,468	\$13,202	39.4%
Longford	\$7,050	\$6,390	-9.4%	\$1,920	\$1,412	-26.5%
Louisburg	\$1,302,193	\$1,554,812	n/a	\$233,958	\$346,603	n/a
Lucas	\$33,683	\$32,651	-3.1%	\$6,289	\$7,561	20.2%
Luray	\$26,657	\$30,994	16.3%	\$7,350	\$7,275	-1.0%
Lyndon	\$207,569	\$241,748	16.5%	\$29,726	\$35,941	20.9%
Lyons	\$390,056	\$394,090	1.0%	\$74,614	\$81,481	9.2%
Manhattan	\$16,162,902	\$16,837,799	4.2%	\$1,937,820	\$2,413,067	24.5%
Mankato	\$75,732	\$80,987	6.9%	\$14,687	\$21,345	45.3%
Maple Hill	\$22,228	\$21,658	-2.6%	\$9,426	\$13,109	39.1%
Mapleton	\$2,767	\$3,086	11.5%	\$2,373	\$2,333	-1.7%
Marion	\$167,763	\$194,437	15.9%	\$28,195	\$37,618	33.4%
Marquette	\$33,717	\$39,592	17.4%	\$11,448	\$12,212	6.7%
Marysville	\$1,395,206	\$1,466,484	5.1%	\$176,249	\$232,284	31.8%
Mayetta	\$16,220	\$17,973	n/a	\$9,392	\$17,668	n/a
Mayfield	\$4,513	\$4,546	0.7%	\$1,098	\$1,203	9.6%
McCune	\$13,324	\$17,249	29.5%	\$9,445	\$10,509	11.3%
McPherson	\$2,895,419	\$3,029,459	4.6%	\$509,056	\$606,216	19.1%
Meade	\$191,831	\$201,312	4.9%	\$42,167	\$59,467	41.0%
Medicine Lodge	\$226,989	\$237,498	4.6%	\$44,755	\$48,397	8.1%
Melvern	\$19,558	\$23,888	22.1%	\$5,784	\$8,188	41.6%
Meriden	\$39,466	\$46,564	18.0%	\$12,266	\$15,104	23.1%

Local Sales and Use Tax Collections Issued for FY 2020 and FY 2021

County/City	Sales Tax			Use Tax		
	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change
Merriam	\$11,421,145	\$12,657,430	10.8%	\$823,609	\$1,010,088	22.6%
Miltonvale	\$51,244	\$57,648	12.5%	\$16,374	\$12,218	-25.4%
Minneapolis	\$174,181	\$195,174	12.1%	\$35,769	\$46,188	29.1%
Minneola	\$57,259	\$68,630	19.9%	\$15,105	\$21,426	41.8%
Mission	\$4,189,125	\$4,226,483	0.9%	\$1,206,695	\$1,469,942	21.8%
Mission Hills	\$765,997	\$798,977	4.3%	\$305,317	\$442,364	44.9%
Mission Woods	\$33,377	\$39,664	18.8%	\$11,367	\$13,757	21.0%
Montezuma	\$309,208	\$365,073	18.1%	\$78,875	\$100,594	27.5%
Moran	\$23,319	\$27,128	16.3%	\$4,518	\$7,433	64.5%
Morland	\$9,531	\$9,075	-4.8%	\$2,187	\$2,350	7.5%
Moscow	\$32,178	\$43,663	35.7%	\$13,364	\$14,936	11.8%
Mound City	\$137,733	\$155,219	12.7%	\$20,343	\$24,232	19.1%
Mound Valley	\$8,972	\$9,926	10.6%	\$4,365	\$4,903	12.3%
Moundridge	\$219,314	\$241,460	10.1%	\$60,463	\$83,704	38.4%
Mullinville	\$19,116	\$11,471	-40.0%	\$16,250	\$15,364	-5.4%
Mulvane	\$553,197	\$507,923	n/a	\$201,878	\$228,344	n/a
Neodesha	\$501,235	\$481,851	n/a	\$139,681	\$164,296	n/a
Neosho Rapids	\$7,244	\$5,669	-21.7%	\$4,075	\$4,181	2.6%
Ness City	\$299,111	\$377,042	n/a	\$55,783	\$78,233	n/a
Nickerson	\$58,610	\$58,877	0.5%	\$12,161	\$17,451	43.5%
Norton	\$522,839	\$536,794	2.7%	\$104,077	\$132,325	27.1%
Oak Hill	\$441	\$779	76.7%	\$698	\$400	-42.6%
Oakley	\$209,450	\$218,243	4.2%	\$25,562	\$33,100	29.5%
Oberlin	\$282,297	\$290,965	3.1%	\$74,600	\$94,254	26.3%
Ogden	\$72,057	\$85,894	19.2%	\$17,778	\$27,406	54.2%
Olathe	\$40,383,987	\$42,065,362	4.2%	\$5,609,276	\$8,901,168	58.7%
Olpe	\$23,208	\$22,604	-2.6%	\$4,769	\$5,730	20.1%
Onaga	\$73,303	\$76,302	4.1%	\$12,655	\$17,911	41.5%
Osage City	\$499,834	\$556,955	11.4%	\$70,536	\$98,047	39.0%
Osawatomie	\$324,793	\$354,363	9.1%	\$92,136	\$117,499	27.5%
Oskaloosa	\$150,527	\$166,433	10.6%	\$32,837	\$40,424	23.1%
Oswego	\$209,518	\$239,422	14.3%	\$59,037	\$82,271	39.4%
Ottawa	\$4,161,928	\$4,445,849	6.8%	\$662,240	\$713,279	7.7%
Overbrook	\$109,249	\$106,231	-2.8%	\$21,074	\$28,648	35.9%
Overland Park	\$45,020,803	\$45,119,304	0.2%	\$10,092,255	\$11,667,970	15.6%
Oxford	\$83,636	\$55,674	-33.4%	\$22,508	\$25,174	11.8%
Ozawkie	\$37,473	\$40,940	9.3%	\$15,448	\$24,350	57.6%
Palco	\$34,895	\$42,772	22.6%	\$2,894	\$3,450	19.2%
Paola	\$1,823,928	\$1,987,039	8.9%	\$235,411	\$307,525	30.6%
Parker	\$61,224	\$71,828	17.3%	\$14,081	\$15,935	13.2%
Parsons	\$2,432,803	\$2,601,346	6.9%	\$381,503	\$521,177	36.6%
Paxico	\$9,584	\$11,731	22.4%	\$5,606	\$5,023	-10.4%
Peabody	\$64,056	\$64,282	0.4%	\$20,509	\$21,402	4.4%
Perry	\$44,041	\$47,911	n/a	\$12,607	\$22,850	n/a
Phillipsburg	\$831,033	\$843,019	1.4%	\$148,836	\$166,061	11.6%
Pittsburg	\$5,526,222	\$5,995,507	8.5%	\$922,232	\$1,160,098	25.8%
Plainville	\$529,065	\$434,558	n/a	\$80,252	\$82,012	n/a
Pleasanton	\$167,881	\$199,393	18.8%	\$57,231	\$56,195	-1.8%
Pomona	\$156,143	\$160,078	2.5%	\$42,796	\$42,703	-0.2%
Potwin	\$17,981	\$17,973	0.0%	\$4,220	\$7,068	67.5%
Prairie Village	\$2,519,063	\$2,601,629	3.3%	\$877,277	\$1,161,833	32.4%
Pratt	\$1,147,385	\$1,234,791	7.6%	\$151,716	\$162,138	6.9%
Pretty Prairie	\$24,710	\$30,786	n/a	\$7,407	\$19,393	n/a
Princeton	\$15,954	\$54,679	n/a	\$4,543	\$67,393	n/a
Protection	\$73,676	\$76,455	3.8%	\$16,120	\$22,312	38.4%
Randolph	\$12,425	\$15,414	24.1%	\$4,324	\$6,479	49.8%
Ransom	\$12,021	\$13,616	13.3%	\$2,093	\$2,520	20.4%
Richmond	\$11,283	\$13,497	19.6%	\$20,479	\$19,577	-4.4%
Riley	\$80,829	\$90,405	11.8%	\$20,977	\$23,167	10.4%
Roeland Park	\$1,770,967	\$2,034,143	n/a	\$217,683	\$293,215	n/a
Rolla	\$38,175	\$47,170	23.6%	\$15,592	\$19,927	27.8%
Rose Hill	\$234,883	\$243,443	3.6%	\$79,798	\$115,496	44.7%
Rossville	\$98,394	\$105,233	7.0%	\$25,362	\$27,115	6.9%
Sabetha	\$460,108	\$502,683	9.3%	\$86,971	\$107,642	23.8%
Saint Francis	\$14,000	\$176,667	n/a	\$2,355	\$42,695	n/a
Saint George	\$2,909	\$59,685	n/a	\$2,486	\$42,040	n/a
Saint John	\$118,138	\$123,588	4.6%	\$20,562	\$23,524	14.4%
Saint Marys	\$279,086	\$302,791	8.5%	\$66,426	\$87,930	32.4%
Saint Paul	\$65,788	\$67,698	2.9%	\$20,363	\$21,683	6.5%
Salina	\$13,556,370	\$14,387,708	6.1%	\$1,480,739	\$1,679,144	13.4%

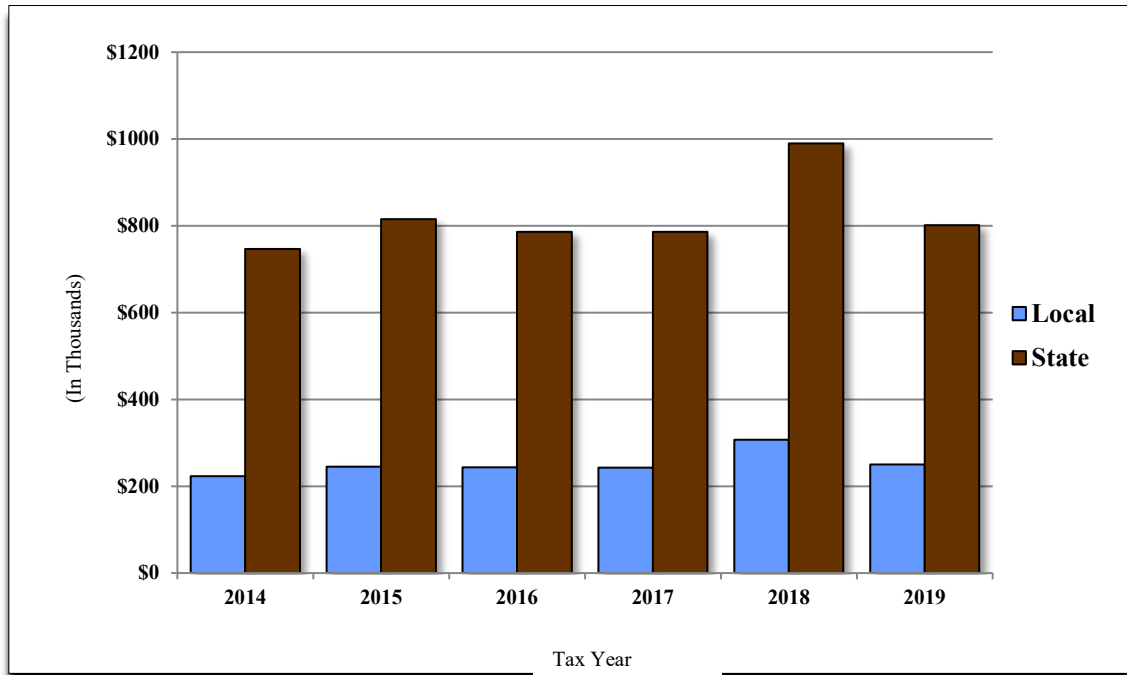
Local Sales and Use Tax Collections Issued for FY 2020 and FY 2021

County/City	Sales Tax			Use Tax		
	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change	Fiscal Year 2020 (July 2019-June 2020)	Fiscal Year 2021 (July 2020-June 2021)	Percent Change
Satanta	\$81,565	\$117,020	43.5%	\$28,896	\$28,644	-0.9%
Scammon	\$14,788	\$17,515	18.4%	\$10,292	\$15,594	51.5%
Scott City	\$303,786	\$323,828	6.6%	\$53,655	\$76,050	41.7%
Scranton	\$32,345	\$34,081	5.4%	\$8,342	\$12,328	47.8%
Sedan	\$153,787	\$195,685	27.2%	\$36,879	\$49,138	33.2%
Sedgwick	\$10,604	\$139,682	n/a	\$2,330	\$42,942	n/a
Seneca	\$619,176	\$675,300	9.1%	\$81,800	\$99,828	22.0%
Severy	\$14,686	\$14,380	-2.1%	\$4,576	\$6,242	36.4%
Shawnee	\$16,653,979	\$17,554,292	5.4%	\$3,620,402	\$4,789,570	32.3%
Smith Center	\$284,442	\$285,559	0.4%	\$39,035	\$58,404	49.6%
South Hutchinson	\$308,303	\$338,494	9.8%	\$54,973	\$98,510	79.2%
Spivey	\$23,481	\$17,106	-27.1%	\$953	\$1,331	39.6%
Spring Hill	\$1,067,751	\$1,227,069	14.9%	\$376,680	\$579,744	53.9%
Stafford	\$182,434	\$192,082	5.3%	\$43,874	\$68,724	56.9%
Sterling	\$222,693	\$243,309	9.3%	\$65,226	\$76,162	16.8%
Stockton	\$371,237	\$399,601	7.6%	\$73,321	\$108,141	47.5%
Strong City	\$40,814	\$45,231	10.8%	\$12,589	\$26,011	106.6%
Sublette	\$207,924	\$204,725	-1.5%	\$47,782	\$57,343	20.0%
Sylvia	\$3,250	\$2,638	-18.8%	\$1,124	\$1,323	17.8%
Syracuse	\$231,579	\$225,750	-2.5%	\$46,630	\$56,567	21.3%
Thayer	\$47,762	\$65,334	36.8%	\$18,576	\$48,248	159.7%
Tipton	\$23,724	\$23,475	-1.0%	\$5,067	\$6,528	28.8%
Tonganoxie	\$825,652	\$938,209	13.6%	\$286,427	\$338,338	18.1%
Topeka	\$39,541,078	\$41,998,468	6.2%	\$6,591,224	\$8,290,723	25.8%
Toronto	\$7,561	\$8,996	19.0%	\$1,673	\$2,952	76.5%
Towanda	\$76,269	\$77,162	1.2%	\$41,844	\$49,972	19.4%
Troy	\$56,873	\$63,969	12.5%	\$30,108	\$38,857	29.1%
Udall	\$52,679	\$58,322	10.7%	\$12,675	\$20,030	58.0%
Ulysses	\$1,308,440	\$1,277,414	-2.4%	\$373,977	\$426,559	14.1%
Uniontown	\$14,534	\$22,550	55.2%	\$7,958	\$13,904	74.7%
Utica	\$9,097	\$10,177	11.9%	\$1,764	\$3,302	87.1%
Valley Center	\$0	\$39,861	n/a	\$0	\$13,069	n/a
Valley Falls	\$218,067	\$246,151	12.9%	\$44,592	\$52,249	17.2%
Victoria	\$66,766	\$73,821	10.6%	\$19,359	\$30,108	55.5%
Wakeeney	\$294,175	\$283,711	-3.6%	\$57,092	\$53,208	-6.8%
Wakefield	\$48,201	\$55,053	14.2%	\$15,364	\$21,239	38.2%
Wamego	\$1,095,377	\$1,184,791	8.2%	\$253,883	\$313,957	23.7%
Washington	\$167,860	\$183,786	9.5%	\$32,943	\$40,800	23.9%
Waterville	\$80,029	\$81,267	1.5%	\$19,808	\$19,571	-1.2%
Wathena	\$133,291	\$130,865	-1.8%	\$61,120	\$73,764	20.7%
Waverly	\$33,724	\$50,305	n/a	\$9,468	\$17,159	n/a
Weir	\$22,487	\$22,446	-0.2%	\$8,303	\$30,427	266.5%
Wellington	\$2,419,250	\$2,468,768	2.0%	\$426,903	\$413,111	-3.2%
Wellsville	\$167,353	\$257,810	n/a	\$46,074	\$84,037	n/a
Westmoreland	\$56,349	\$59,633	5.8%	\$15,568	\$19,345	24.3%
Westwood	\$668,636	\$662,606	-0.9%	\$116,692	\$145,219	24.4%
Westwood Hills	\$30,420	\$32,343	6.3%	\$12,737	\$23,865	87.4%
White Cloud	\$0	\$286	n/a	\$0	\$216	n/a
Whitewater	\$24,851	\$25,358	2.0%	\$5,049	\$7,424	47.0%
Willard	\$2,418	\$1,515	-37.3%	\$927	\$1,381	49.1%
Williamsburg	\$17,266	\$18,390	6.5%	\$7,556	\$7,158	-5.3%
Wilmore	\$2,423	\$3,305	36.4%	\$1,290	\$1,707	32.4%
Wilson	\$61,113	\$61,522	0.7%	\$11,891	\$16,041	34.9%
Winchester	\$13,860	\$15,000	8.2%	\$4,412	\$5,348	21.2%
Winfield	\$2,714,794	\$3,293,338	n/a	\$438,798	\$717,400	n/a
Yates Center	\$301,352	\$329,583	9.4%	\$71,159	\$97,318	36.8%
Horseshief Reservoir	\$2,232,292	\$2,377,887	6.5%	\$337,141	\$392,565	16.4%
Statewide	\$994,907,463	\$1,044,098,278	4.9%	\$192,884,056	\$238,379,880	23.6%
Washburn U. (in Shawn	\$19,208,520	\$20,435,092	6.4%	\$3,385,532	\$4,342,937	28.3%

Kansas Local and State Use Tax Reported on K-40

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

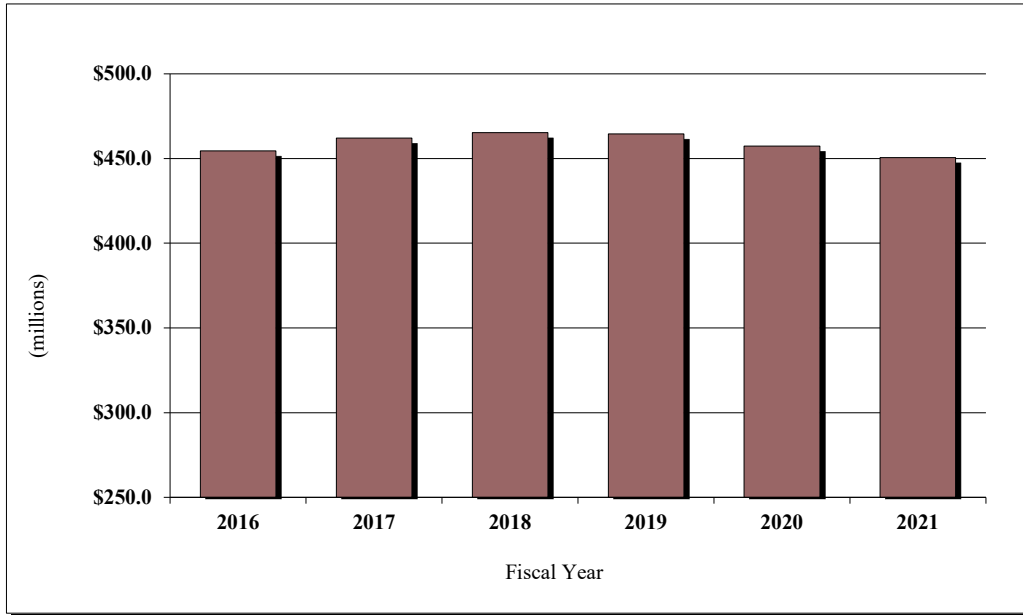
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



<u>Tax Year</u>	<u>Number Filers</u>	<u>Amount Collected Local Use Tax</u>	<u>Amount Collected State Use Tax</u>	<u>Amount Collected Total</u>	<u>Percent Change</u>
2014	20,855	\$223,069	\$746,738	\$969,807	-5.6%
2015	20,082	\$245,103	\$815,076	\$1,060,179	9.3%
2016	19,714	\$243,665	\$785,770	\$1,029,435	-2.9%
2017	19,401	\$242,851	\$786,054	\$1,028,905	-0.1%
2018	20,686	\$307,074	\$990,100	\$1,297,174	26.1%
2019	17,785	\$249,756	\$801,664	\$1,051,420	-18.9%

Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections decreased by 1.5% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2016	\$454,541,649	2.5%
2017	\$462,115,871	1.7%
2018	\$465,235,307	0.7%
2019	\$464,448,938	-0.2%
2020	\$457,330,447	-1.5%
2021	\$450,570,368	-1.5%

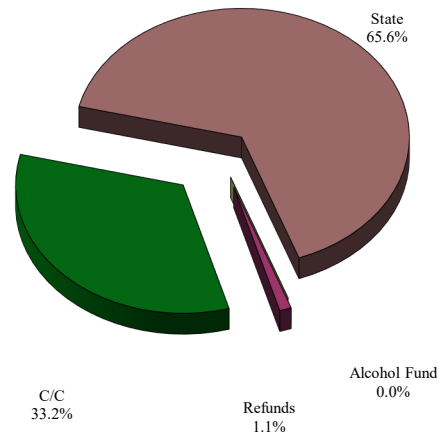
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Percent <u>Change</u>
Regular and E-85	\$319,033,000	\$309,098,326	(3.1%)
Special (Diesel) Fuel	\$126,952,212	\$129,460,450	2.0%
LP Gas Fuel	\$2,137,766	\$2,188,410	2.4%
Interstate Motor Fuel	\$8,941,707	\$9,502,294	6.3%
Motor Carrier Trip Permits	<u>\$265,762</u>	<u>\$320,888</u>	20.7%
Total (Gross)	\$457,330,447	\$450,570,368	(1.5%)

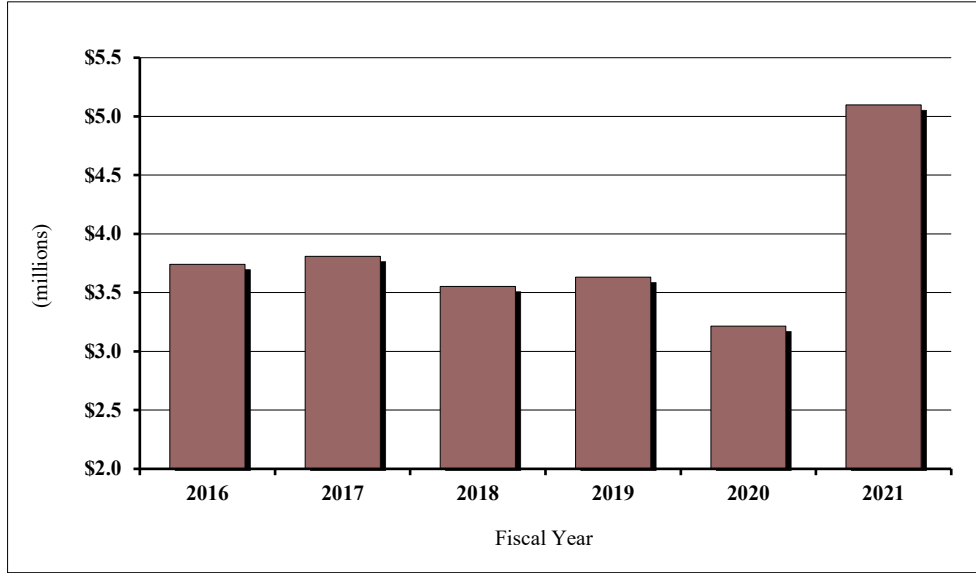
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$295,659,518
Special City/County Highway Fund	\$149,812,106
Alcohol Producers' Incentive Fund	\$0
Refund Fund	<u>\$5,098,744</u>
Total	\$450,570,368



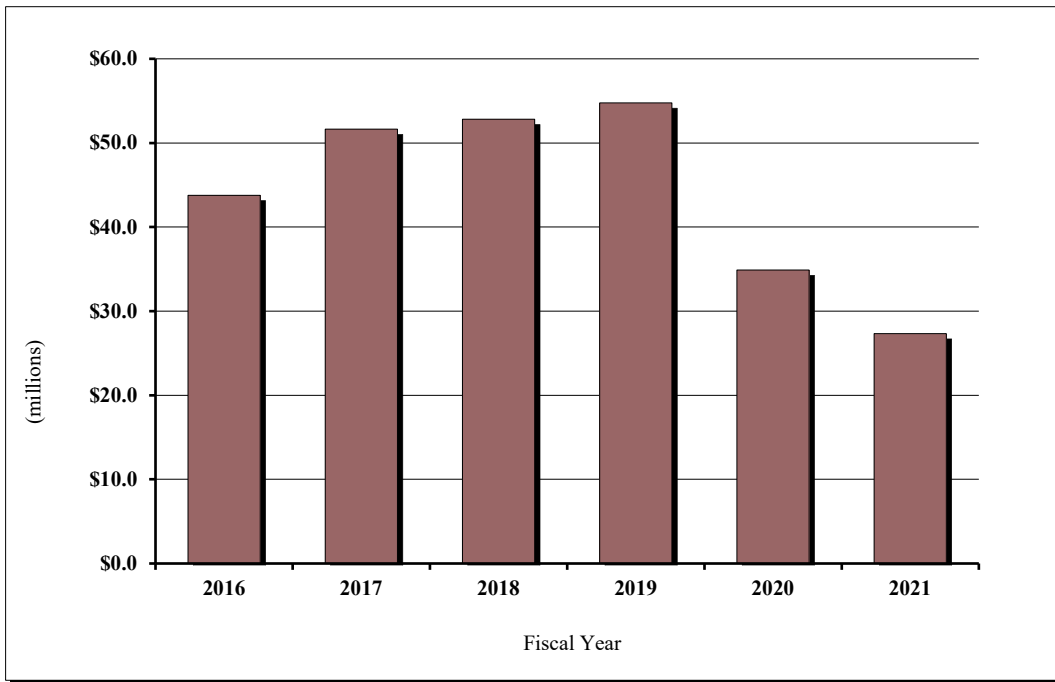
Motor Fuel Refund Amounts

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>
2016	\$3,742,071	(0.7%)
2017	\$3,808,017	1.8%
2018	\$3,552,733	-6.7%
2019	\$3,631,958	2.2%
2020	\$3,215,735	-11.5%
2021	\$5,098,744	58.6%

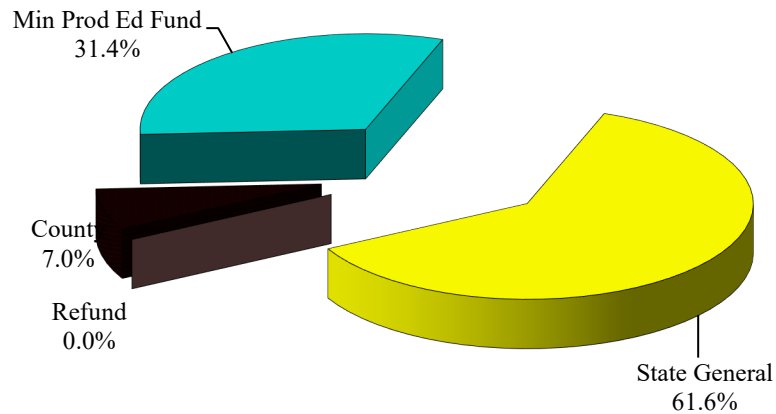
Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2016	\$32,512,447	\$11,258,427	\$43,770,874	-64.0%
2017	\$33,817,534	\$17,822,876	\$51,640,410	18.0%
2018	\$36,157,669	\$16,661,872	\$52,819,541	2.3%
2019	\$40,827,697	\$13,934,559	\$54,762,256	3.7%
2020	\$31,258,274	\$3,633,354	\$34,891,628	-36.3%
2021	\$21,120,616	\$6,209,854	\$27,330,470	-21.7%

Mineral Tax Distributions by Product and Fund

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



Mineral Tax Distribution to Funds, Fiscal Year 2021


Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Mineral Production Education Fund
Oil	\$12,928,244	\$0	\$1,478,443	
Natural Gas	\$3,912,713	\$0	\$434,690	
Total	\$16,840,957	\$0	\$1,913,133	\$8,576,380

Gross Total All Funds \$27,330,470

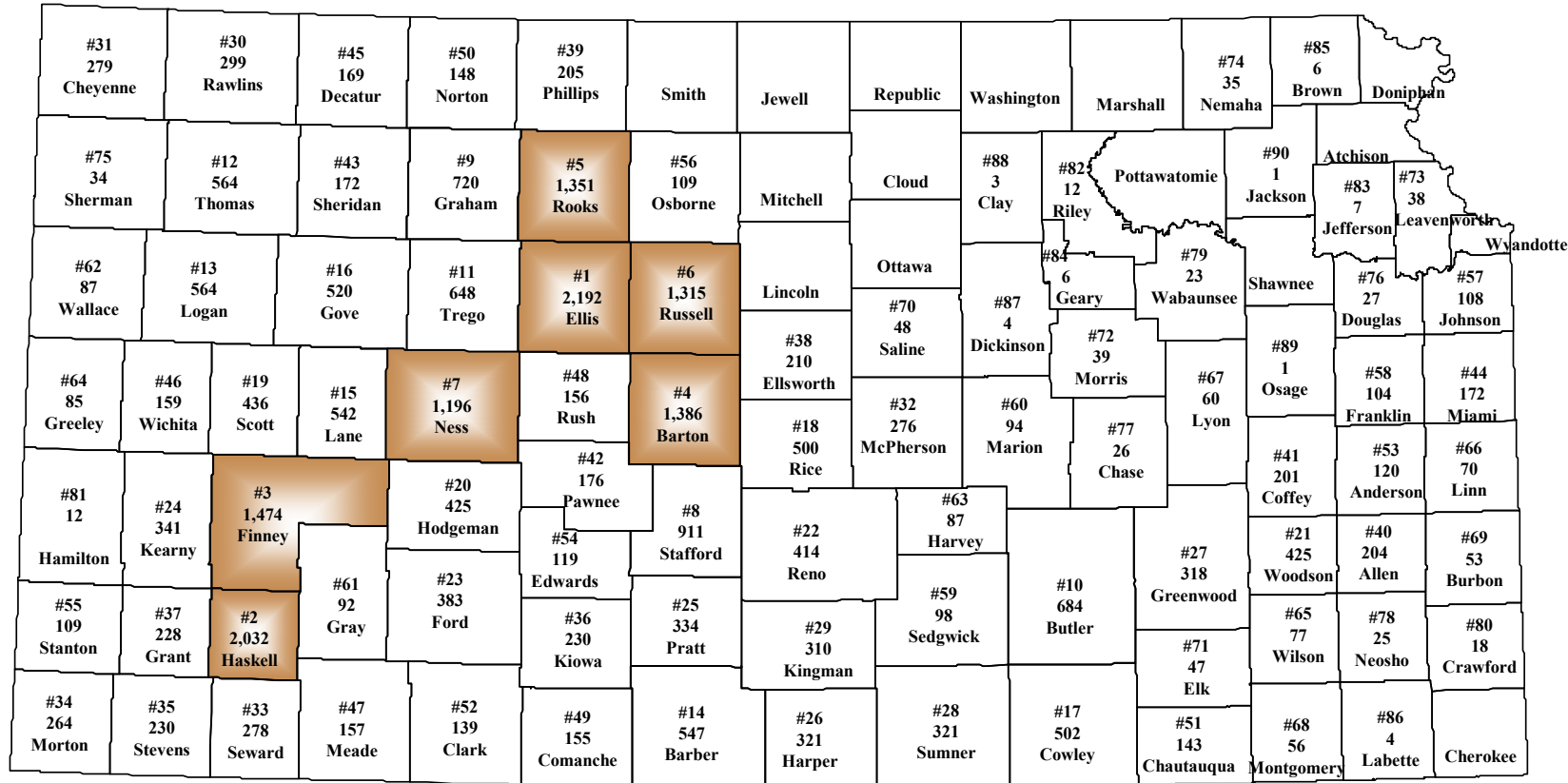
Oil Production, Calendar Year 2020

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2020. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 2.2 million barrels, was the top producer. There were 7 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 10.9 million barrels was 38.7% of the statewide total production of 28.3 million barrels. Details of this map are contained in page 55 of this report.

Legend:  Counties Producing Over 1,000,000 Barrels


Rank and Barrels (barrels are in thousands)



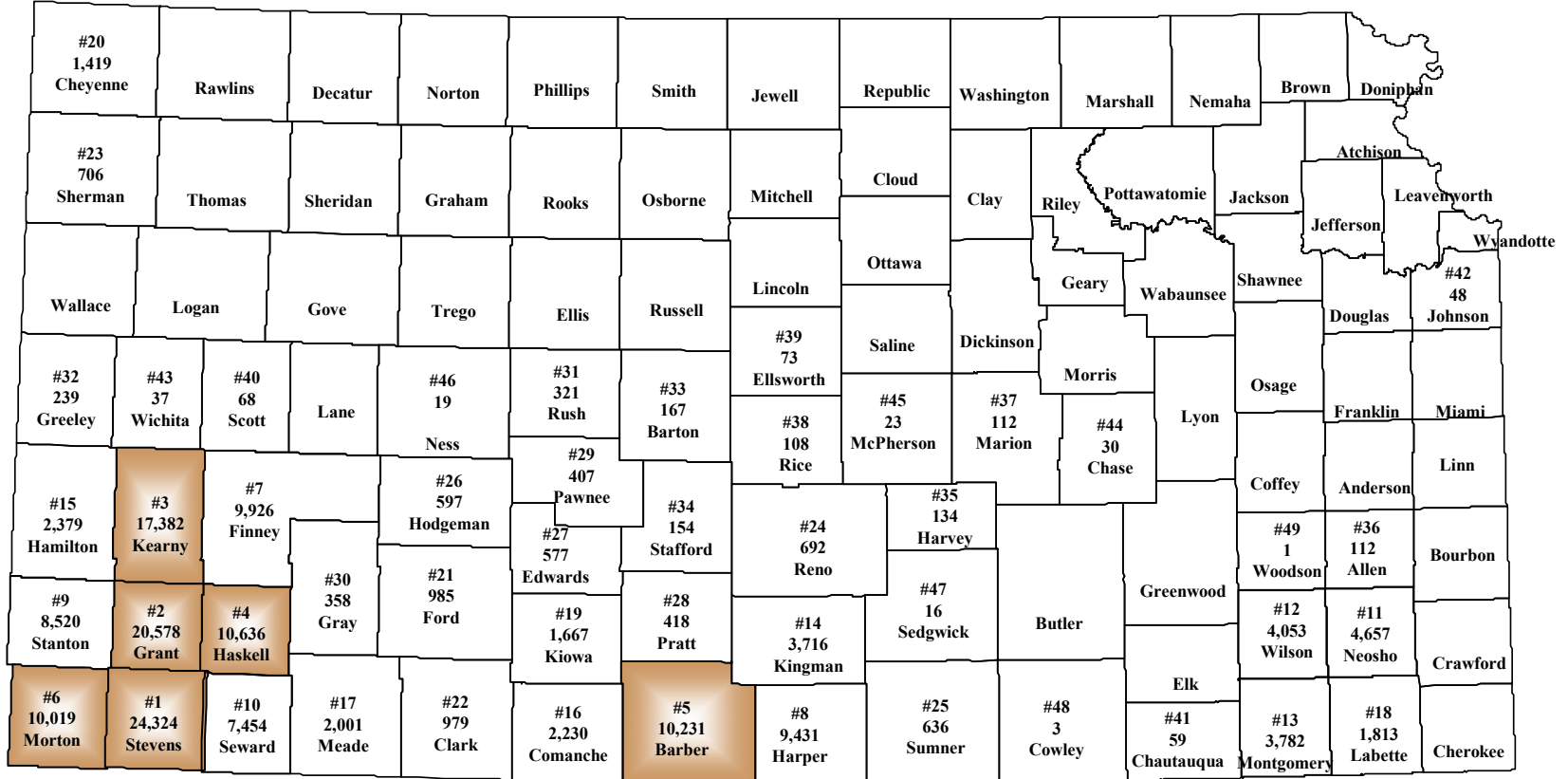
Gas Production, Calendar Year 2020

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2020.

Forty-nine of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 24.3 million MCF. There were 6 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 93.2 million MCF was 56.7 percent of the statewide total production of 164.2 million MCF. Details of this map are in contained in page 57 of this report.

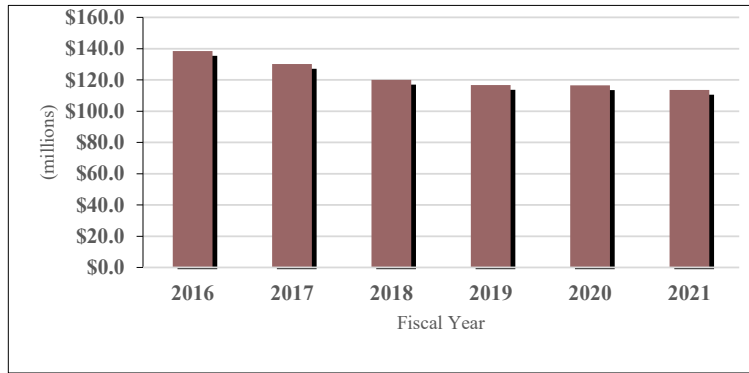
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

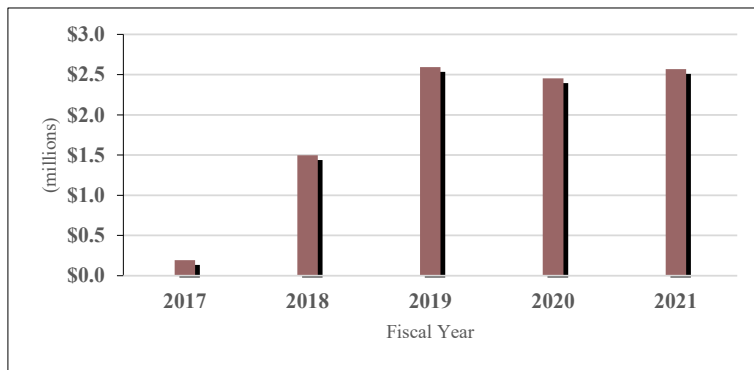
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2016	\$138,511,828	55.9%
2017	\$130,078,744	-6.1%
2018	\$120,072,657	-7.7%
2019	\$116,693,299	-2.8%
2020	\$116,456,355	-0.2%
2021	\$113,490,746	-2.5%

Electronic Cigarette Tax Collections to State General Fund after Refunds

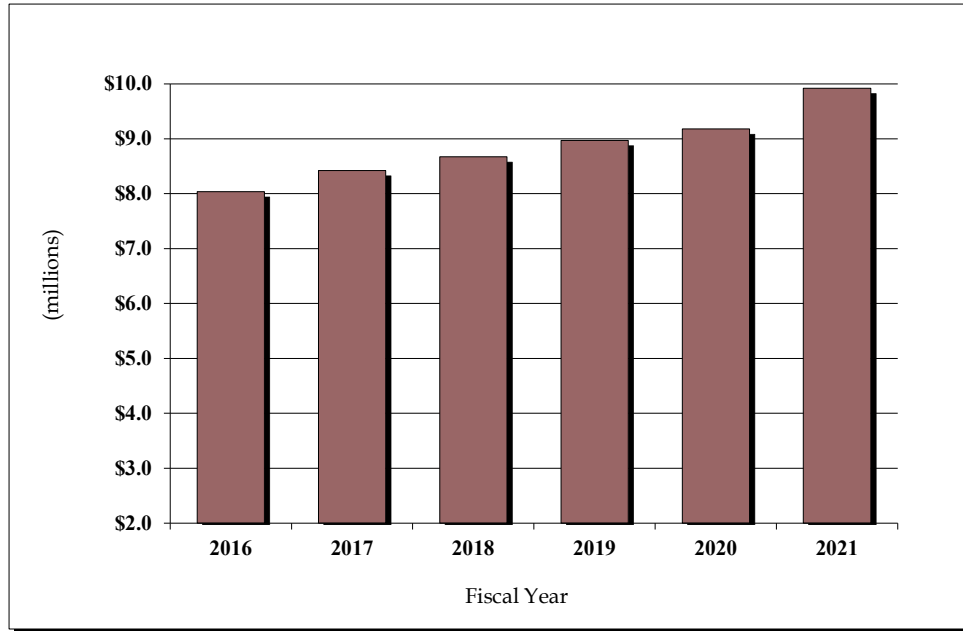
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1,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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$194,093	NC
2018	\$1,497,969	NC
2019	\$2,592,795	73.1%
2020	\$2,454,507	-5.3%
2021	\$2,567,472	4.6%

Tobacco Products Tax to State General Fund after Refunds

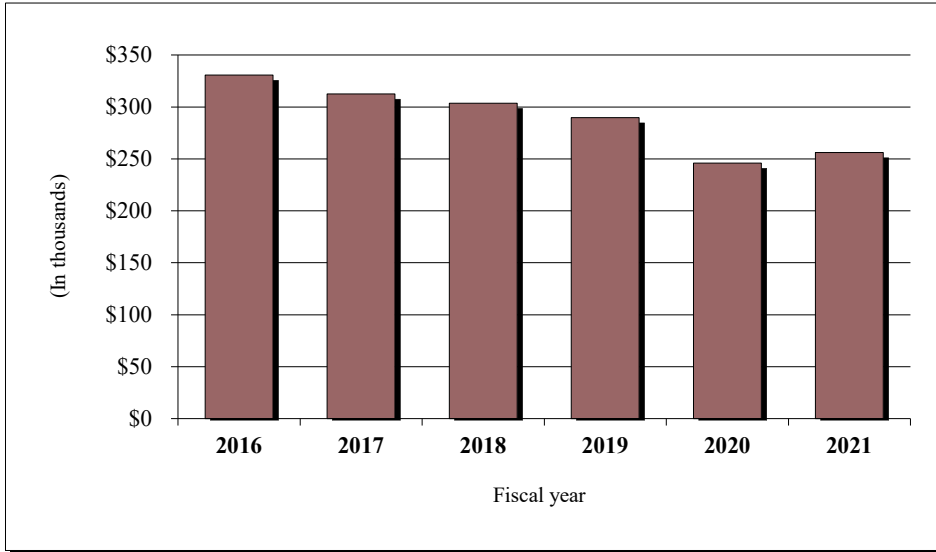
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2016	\$8,040,450	7.5%
2017	\$8,424,853	4.8%
2018	\$8,675,930	3.0%
2019	\$8,968,280	3.4%
2020	\$9,179,758	2.4%
2021	\$9,918,689	8.0%

Bingo Enforcement Tax Gross Collections

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

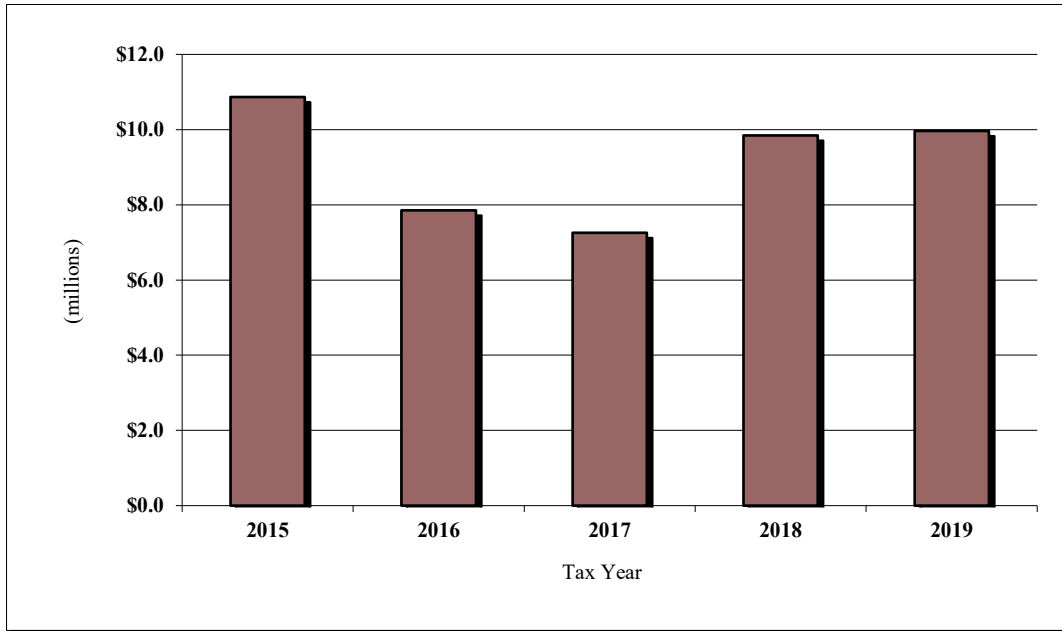


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2016	\$330,638	3.2%
2017	\$312,635	-5.4%
2018	\$303,702	-2.9%
2019	\$289,685	-4.6%
2020	\$245,852	-15.1%
2021	\$256,056	4.2%

Food Sales Income Tax Credit

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

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

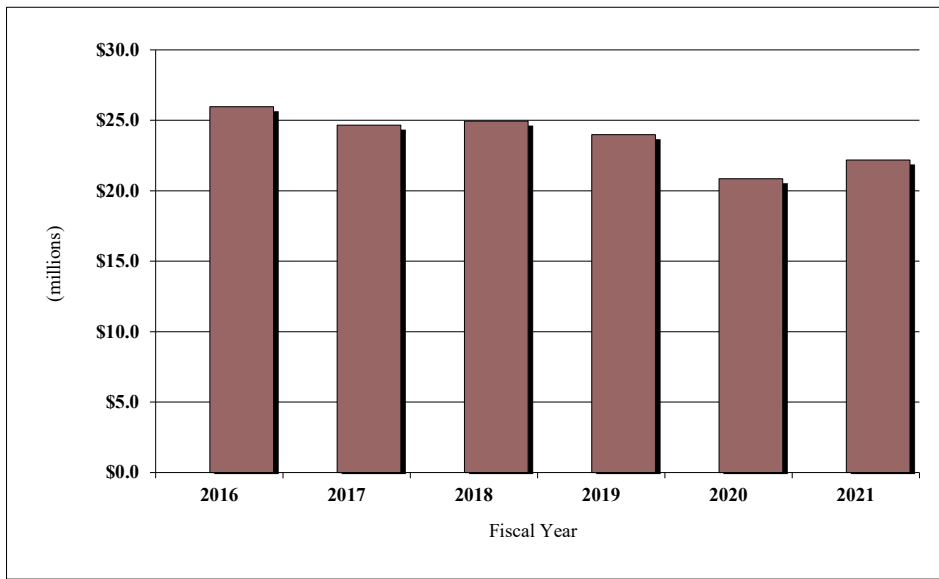


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2015	83,952	\$10,866,548	-23.6%
2016	52,776	\$7,855,278	-27.7%
2017	52,866	\$7,252,993	-7.7%
2018	70,090	\$9,847,101	35.8%
2019	69,307	\$9,966,464	1.2%

Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. (*Effective Tax Year 2013, renters will no longer qualify for this refund.*) In Tax Year 2019, the maximum refund was \$700 and the maximum household income was \$35,700. In Tax Year 2020, the maximum refund was \$700 and the maximum household income was \$36,300.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax Year 2019, the maximum household income was \$20,300. In Tax Year 2020, the maximum household income was \$20,700. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported year, the Kansas Department of Revenue issued \$7,479,251 in SAFE SENIOR refunds to 5,951 homeowners. This is reported as a portion of the total homestead refunds issued.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2016	76,202	\$25,968,021	12.7%
2017	79,737	\$24,650,622	-5.1%
2018	83,155	\$24,947,721	1.2%
2019	73,302	\$23,993,836	-3.8%
2020	63,526	\$20,853,160	-13.1%
2021	68,264	\$22,193,094	6.4%

Homestead Refunds by County - Tax Year 2019 Returns Processed in Calendar Year 2020

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Allen	\$217,167	\$313	\$14,040	\$18,666	\$1,029	45%	694	12,399	6%
Anderson	\$119,235	\$345	\$14,570	\$18,803	\$1,159	44%	346	7,949	4%
Atchison	\$161,859	\$339	\$15,637	\$18,833	\$1,089	43%	477	16,015	3%
Barber	\$56,095	\$302	\$14,532	\$18,608	\$1,106	46%	186	4,358	4%
Barton	\$296,670	\$291	\$14,422	\$19,801	\$1,304	40%	1,019	25,658	4%
Bourbon	\$218,544	\$313	\$13,987	\$19,086	\$1,066	44%	699	14,435	5%
Brown	\$92,367	\$297	\$12,955	\$18,462	\$768	45%	311	9,482	3%
Butler	\$564,294	\$339	\$14,739	\$20,409	\$1,603	37%	1,666	66,992	2%
Chase	\$30,795	\$285	\$14,465	\$21,265	\$1,111	35%	108	2,586	4%
Chautauqua	\$58,615	\$313	\$12,387	\$16,388	\$746	52%	187	3,230	6%
Cherokee	\$251,397	\$314	\$12,603	\$17,433	\$818	49%	801	19,681	4%
Cheyenne	\$50,048	\$400	\$13,408	\$17,454	\$1,049	50%	125	2,600	5%
Clark	\$23,530	\$380	\$12,869	\$18,019	\$935	49%	62	1,963	3%
Clay	\$106,035	\$317	\$14,663	\$19,676	\$1,196	40%	334	8,025	4%
Cloud	\$117,492	\$282	\$13,869	\$20,278	\$1,099	39%	417	8,642	5%
Coffey	\$87,030	\$254	\$15,261	\$20,199	\$998	39%	342	8,158	4%
Comanche	\$19,896	\$269	\$12,747	\$20,317	\$1,054	37%	74	1,690	4%
Cowley	\$356,107	\$300	\$14,763	\$20,038	\$1,209	39%	1,186	34,628	3%
Crawford	\$357,929	\$294	\$12,813	\$18,498	\$942	45%	1,217	38,730	3%
Decatur	\$50,317	\$288	\$14,004	\$19,561	\$902	42%	175	2,776	6%
Dickinson	\$260,954	\$347	\$13,631	\$20,328	\$1,279	37%	751	18,266	4%
Doniphan	\$62,263	\$254	\$14,627	\$20,068	\$865	39%	245	7,496	3%
Douglas	\$590,188	\$378	\$13,761	\$21,427	\$2,100	32%	1,562	122,530	1%
Edwards	\$33,856	\$326	\$13,251	\$16,968	\$790	51%	104	2,750	4%
Elk	\$56,280	\$329	\$13,647	\$17,250	\$851	52%	171	2,507	7%
Ellis	\$260,928	\$328	\$14,478	\$20,925	\$1,472	35%	796	28,671	3%
Ellsworth	\$73,657	\$316	\$13,126	\$17,885	\$910	48%	233	6,034	4%
Finney	\$246,122	\$397	\$13,954	\$20,608	\$1,825	36%	620	35,917	2%
Ford	\$157,554	\$340	\$14,274	\$19,973	\$1,579	40%	463	33,094	1%
Franklin	\$312,601	\$389	\$15,177	\$19,782	\$1,533	39%	803	25,703	3%
Geary	\$182,178	\$365	\$11,684	\$20,498	\$1,681	37%	499	32,218	2%
Gove	\$27,983	\$272	\$14,849	\$21,321	\$1,076	34%	103	2,621	4%
Graham	\$41,336	\$285	\$13,396	\$18,870	\$1,044	44%	145	2,389	6%
Grant	\$39,864	\$300	\$14,508	\$19,846	\$1,046	40%	133	7,077	2%
Gray	\$36,957	\$321	\$16,486	\$20,226	\$1,640	39%	115	5,954	2%
Greeley	\$20,087	\$418	\$14,541	\$18,706	\$978	45%	48	1,196	4%
Greenwood	\$96,859	\$287	\$13,681	\$18,314	\$920	45%	338	5,868	6%
Hamilton	\$15,310	\$306	\$13,330	\$20,388	\$1,304	37%	50	2,425	2%
Harper	\$68,546	\$301	\$14,136	\$18,085	\$1,104	48%	228	5,336	4%
Harvey	\$289,580	\$292	\$15,482	\$21,394	\$1,605	34%	991	34,291	3%
Haskell	\$25,487	\$380	\$10,762	\$18,682	\$1,609	45%	67	3,923	2%
Hodgeman	\$11,749	\$235	\$14,722	\$20,839	\$1,212	39%	50	1,779	3%
Jackson	\$156,406	\$298	\$14,483	\$20,477	\$1,476	38%	524	13,171	4%
Jefferson	\$229,184	\$392	\$13,676	\$20,262	\$1,525	36%	585	19,032	3%
Jewell	\$43,926	\$276	\$13,514	\$18,170	\$621	47%	159	2,833	6%
Johnson	\$2,453,613	\$380	\$14,383	\$21,799	\$2,370	31%	6,449	607,220	1%
Kearny	\$24,635	\$312	\$13,715	\$20,587	\$1,412	37%	79	3,745	2%
Kingman	\$95,778	\$317	\$14,509	\$19,255	\$1,233	42%	302	6,974	4%
Kiowa	\$22,396	\$329	\$14,817	\$19,995	\$1,278	39%	68	2,456	3%
Labette	\$315,554	\$319	\$12,731	\$18,472	\$1,007	46%	989	19,586	5%
Lane	\$15,969	\$307	\$12,604	\$20,215	\$1,269	41%	52	1,518	3%
Leavenworth	\$424,271	\$341	\$13,259	\$21,059	\$1,759	35%	1,243	82,246	2%
Lincoln	\$44,743	\$265	\$13,320	\$18,940	\$891	44%	169	2,986	6%
Linn	\$146,574	\$302	\$13,753	\$19,187	\$983	43%	485	9,654	5%
Logan	\$32,740	\$315	\$13,977	\$19,563	\$1,350	41%	104	2,732	4%
Lyon	\$271,961	\$320	\$14,564	\$20,355	\$1,341	37%	849	33,045	3%
Marion	\$179,289	\$312	\$14,623	\$20,026	\$1,298	39%	574	11,652	5%
Marshall	\$122,598	\$298	\$13,384	\$19,772	\$1,047	39%	412	9,652	4%
McPherson	\$245,403	\$309	\$16,425	\$21,139	\$1,663	35%	795	28,448	3%
Meade	\$30,195	\$282	\$15,543	\$20,934	\$1,189	36%	107	4,029	3%
Miami	\$266,471	\$377	\$14,449	\$20,390	\$1,841	38%	707	34,334	2%
Mitchell	\$69,100	\$318	\$13,185	\$19,254	\$1,364	41%	217	5,879	4%

Homestead Refunds by County - Tax Year 2019 Returns Processed in Calendar Year 2020

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Montgomery	\$459,629	\$337	\$13,677	\$17,664	\$1,021	48%	1,362	31,502	4%
Morris	\$66,559	\$288	\$14,188	\$20,544	\$1,420	38%	231	5,559	4%
Morton	\$17,358	\$276	\$13,643	\$20,031	\$1,422	41%	63	2,538	2%
Nemaha	\$90,397	\$284	\$13,226	\$19,856	\$1,036	40%	318	10,121	3%
Neosho	\$253,887	\$339	\$13,450	\$18,516	\$1,010	44%	748	15,929	5%
Ness	\$29,535	\$269	\$15,075	\$21,453	\$1,208	35%	110	2,768	4%
Norton	\$48,888	\$315	\$12,766	\$18,617	\$816	44%	155	5,328	3%
Osage	\$232,330	\$357	\$13,774	\$19,666	\$1,364	40%	650	15,770	4%
Osborne	\$52,276	\$267	\$10,913	\$18,804	\$827	44%	196	3,439	6%
Ottawa	\$72,759	\$328	\$15,814	\$20,004	\$1,400	39%	222	5,712	4%
Pawnee	\$60,835	\$278	\$15,918	\$19,983	\$1,249	40%	219	6,366	3%
Phillips	\$79,754	\$271	\$13,792	\$19,161	\$990	43%	294	5,181	6%
Pottawatomie	\$145,104	\$294	\$14,139	\$20,786	\$1,309	36%	493	24,722	2%
Pratt	\$113,781	\$300	\$13,628	\$19,630	\$1,298	42%	379	9,127	4%
Rawlins	\$17,877	\$263	\$13,612	\$19,533	\$932	41%	68	2,511	3%
Reno	\$713,142	\$326	\$14,746	\$19,757	\$1,403	39%	2,185	61,793	4%
Republic	\$70,171	\$259	\$13,168	\$19,199	\$876	43%	271	4,536	6%
Rice	\$90,941	\$282	\$13,733	\$18,680	\$996	45%	322	9,362	3%
Riley	\$220,304	\$329	\$12,551	\$21,547	\$2,024	32%	670	73,202	1%
Rooks	\$67,335	\$302	\$14,077	\$19,143	\$1,051	44%	223	4,827	5%
Rush	\$51,592	\$291	\$13,779	\$18,766	\$882	44%	177	2,947	6%
Russell	\$90,140	\$297	\$13,852	\$19,050	\$1,078	44%	304	6,804	4%
Saline	\$606,773	\$336	\$14,837	\$20,626	\$1,451	36%	1,804	53,926	3%
Scott	\$48,970	\$371	\$16,765	\$19,761	\$1,356	40%	132	4,790	3%
Sedgwick	\$3,511,434	\$297	\$13,558	\$20,134	\$1,256	39%	11,821	519,907	2%
Seward	\$154,175	\$420	\$12,470	\$19,800	\$1,596	39%	367	21,038	2%
Shawnee	\$1,325,490	\$286	\$12,915	\$20,926	\$1,437	36%	4,638	175,999	3%
Sheridan	\$26,121	\$384	\$15,459	\$19,588	\$1,136	40%	68	2,520	3%
Sherman	\$69,013	\$335	\$12,933	\$18,968	\$1,087	44%	206	5,777	4%
Smith	\$58,521	\$249	\$12,683	\$20,023	\$884	40%	235	3,544	7%
Stafford	\$45,254	\$246	\$11,671	\$19,660	\$859	41%	184	4,046	5%
Stanton	\$13,512	\$330	\$12,222	\$19,622	\$976	42%	41	1,969	2%
Stevens	\$29,642	\$390	\$13,138	\$19,288	\$1,381	42%	76	5,388	1%
Sumner	\$188,322	\$276	\$14,342	\$19,955	\$1,160	40%	683	22,578	3%
Thomas	\$70,671	\$384	\$12,210	\$19,512	\$1,461	42%	184	7,702	2%
Trego	\$27,673	\$218	\$15,120	\$22,814	\$1,209	28%	127	2,758	5%
Wabaunsee	\$66,863	\$312	\$14,874	\$21,192	\$1,404	36%	214	6,906	3%
Wallace	\$17,348	\$377	\$9,630	\$18,814	\$913	44%	46	1,536	3%
Washington	\$90,252	\$321	\$15,308	\$18,666	\$926	45%	281	5,427	5%
Wichita	\$22,018	\$393	\$16,682	\$16,521	\$1,189	54%	56	2,074	3%
Wilson	\$137,840	\$299	\$13,707	\$18,860	\$858	44%	461	8,362	6%
Woodson	\$60,876	\$311	\$13,240	\$17,921	\$933	48%	196	3,015	7%
Wyandotte	\$1,430,726	\$389	\$11,888	\$19,027	\$1,421	42%	3,680	165,265	2%
No valid county indicator	\$43,546	\$290	\$12,920	\$20,116	\$1,305	37%	150	N/A	N/A
Statewide	\$22,426,201	\$324	\$13,799	\$20,047	\$1,411	40%	69,120	2,913,805	2.4%

Audit Services
Assessments by Tax Type

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

Tax Type		Fiscal Year 2019		Fiscal Year 2020		Fiscal Year 2021	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	30	\$15,829,237	74	\$37,262,230	38	\$11,608,169
	Refunds	0	\$0	*	*	5	(\$1,153,440)
	Total - Net	30	\$15,829,237	*	*	43	\$10,454,729
Individual Income	Assessments	32	\$778,618	42	\$712,327	39	\$819,204
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	32	\$778,618	42	\$712,327	39	\$819,204
Retailers' Sales	Assessments	945	\$14,490,465	1206	\$19,307,411	948	\$17,425,261
	Refunds	810	(\$20,945,877)	552	(\$16,824,226)	693	(\$14,983,629)
	Total - Net	1755	(\$6,455,412)	1758	\$2,483,185	1641	\$2,441,632
Retailers' Use	Assessments	73	\$6,396,042	73	\$3,027,720	67	\$2,339,995
	Refunds	144	(\$10,219,856)	151	(\$15,439,750)	92	(\$9,647,824)
	Total - Net	217	(\$3,823,814)	224	(\$12,412,030)	159	(\$7,307,829)
Consumers' Use	Assessments	497	\$4,760,090	502	\$4,545,104	174	\$2,337,932
	Refunds	136	(\$3,811,883)	119	(\$3,467,526)	114	(\$4,696,101)
	Total - Net	633	\$948,207	621	\$1,077,578	288	(\$2,358,169)
Retail Liquor Excise	Assessments	*	*	10	\$230,127	19	\$408,271
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	22	\$1,354,867	10	\$230,127	19	\$408,271
Liquor Enforcement	Assessments	14	\$520,682	15	\$330,608	21	\$753,481
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	14	\$520,682	15	\$330,608	21	\$753,481
Interstate & IFTA Motor Fuel	Assessments	182	\$367,203	200	\$146,067	187	\$147,718
	Refunds	5	(\$6,604)	8	(\$2,026)	5	(\$529)
	Total - Net	187	\$360,599	208	\$144,041	192	\$147,189
Withholding	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Other Taxes	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	31	\$104,884	109	\$37,510,706	24	\$3,649,717
TOTALS	Assessments	1825	\$44,607,503	2156	\$65,983,852	1516	\$39,558,634
	Refunds	1096	(\$34,989,635)	831	(\$35,907,310)	910	(\$30,550,409)
	Total - Net	2921	\$9,617,868	2987	\$30,076,542	2426	\$9,008,225

* 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.

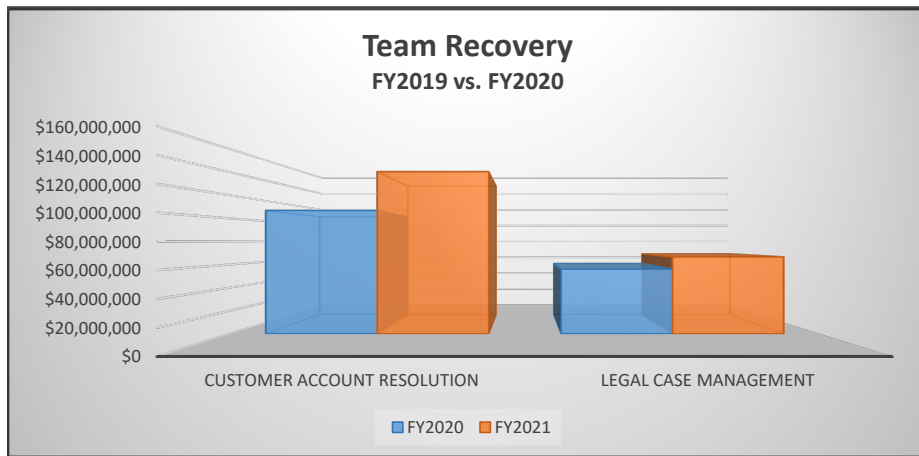
Note: This page will be temporarily discontinued beginning with FY2021.

<u>Tax Type</u>		<u>Fiscal Year 2018</u>		<u>Fiscal Year 2019</u>		<u>Fiscal Year 2020</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
Corporate Income	Amount Collected	68	\$10,262,349	56	\$7,134,331	73	\$9,056,756
	Refunds	*	*	*	*	0	\$0
	Total - Net	*	*	*	*	73	\$9,056,756
Retailers' Sales	Amount Collected	1,300	\$15,711,906	1,143	\$15,336,389	1,123	\$10,316,026
	Refunds	919	(\$21,067,430)	880	(\$17,628,225)	572	(\$22,651,649)
	Total - Net	2,219	(\$5,355,524)	2,023	(\$2,291,836)	1,695	(\$12,335,623)
Retailers' Use	Amount Collected	73	\$1,867,641	80	\$5,728,264	74	\$3,030,109
	Refunds	153	(\$7,330,418)	157	(\$11,539,908)	144	(\$17,141,897)
	Total - Net	226	(\$5,462,777)	237	(\$5,811,644)	218	(\$14,111,788)
Consumers' Use	Amount Collected	951	\$4,548,137	670	\$6,002,109	486	\$3,733,136
	Refunds	123	(\$2,086,911)	139	(\$5,026,481)	144	(\$4,734,752)
	Total - Net	1074	\$2,461,226	809	\$975,628	630	(\$1,001,616)
Retail Liquor Excise	Amount Collected	29	\$281,769	63	\$492,041	8	\$188,687
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	29	\$281,769	*	*	8	\$188,687
Liquor Enforcement	Amount Collected	15	\$612,137	20	\$376,747	19	\$435,362
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	15	\$612,137	20	\$376,747	19	\$435,362
Interstate & IFTA Motor Fuel	Amount Collected	103	\$86,849	158	\$299,320	238	\$277,741
	Refunds	10	(\$6,883)	5	(\$1,608)	*	*
	Total - Net	113	\$79,966	163	\$297,712	*	*
Individual Income Tax	Amount Collected	145	\$581,611	123	\$570,295	36	\$819,904
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	145	\$581,611	123	\$570,295	36	\$819,904
Withholding	Amount Collected	54	\$167,174	49	\$121,697	*	*
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	54	\$167,174	49	\$121,697	*	*
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	131	\$11,289,844	186	\$7,126,655	269	\$458,311
TOTALS	Amount Collected	2799	\$36,093,690	2424	\$36,655,093	2087	\$28,038,381
	Refunds	1209	(\$31,438,264)	1186	(\$34,316,587)	861	(\$44,528,388)
	Total - Net	4,008	\$4,655,426	3,610	\$2,338,506	2,948	(\$16,490,007)

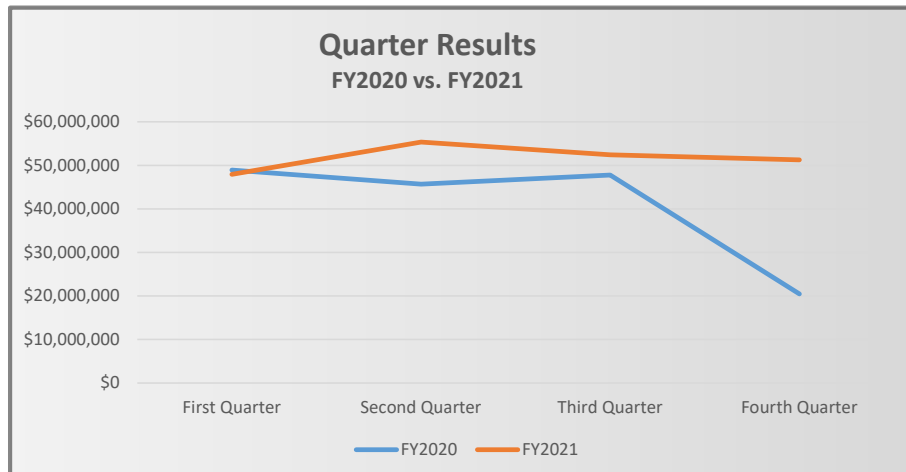
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Revenue Recovery Bureau - Taxation

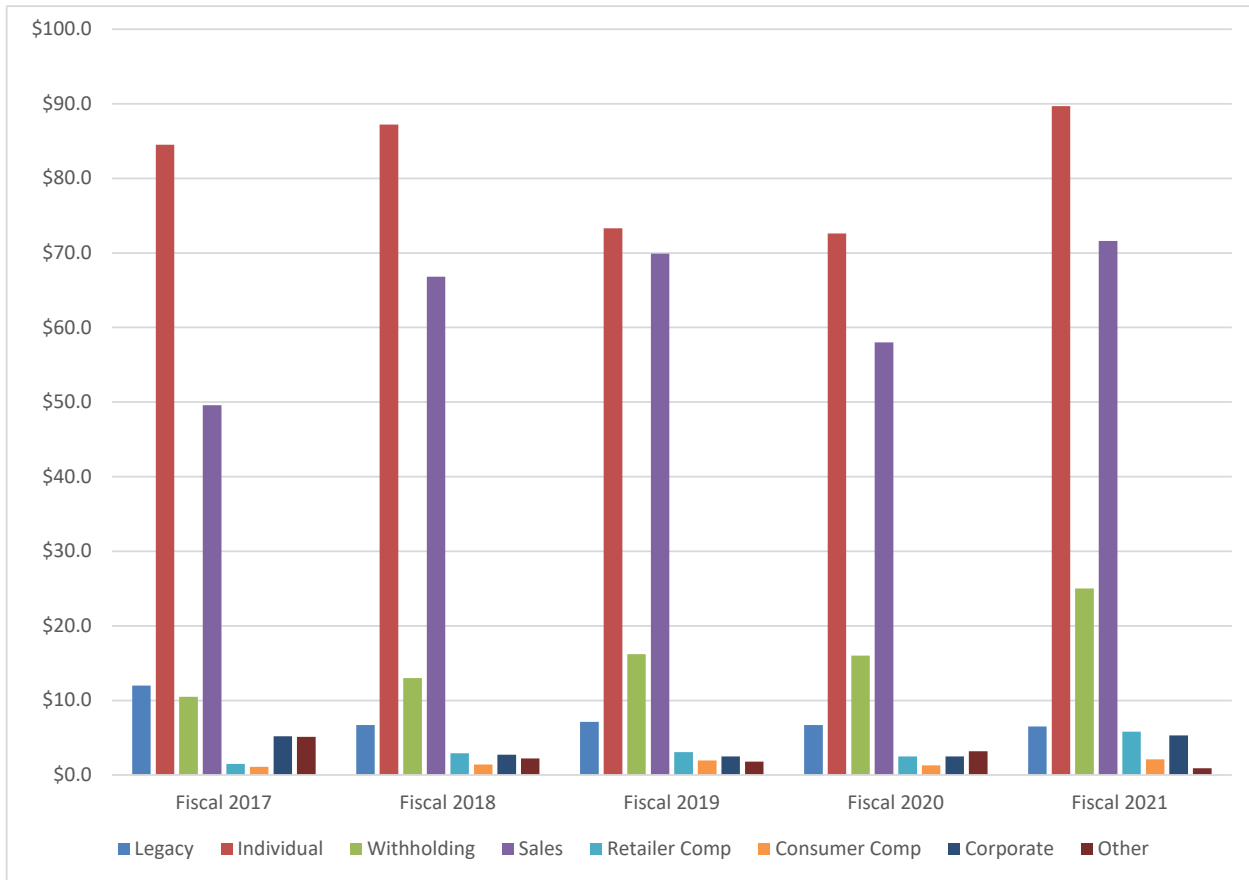
Revenue Recovery Bureau - Taxation				
			Report Ending Date	June 30, 2021
Accounts Receivable Recovery				
FY2020 vs FY2021 Results				
	FY2020	FY2021	+/- \$	+/- (%)
Cummulative Totals	\$162,875,318	\$206,942,791	\$44,067,473	27.06
<i>Individual Teams</i>				
	FY2020	FY2021		
Customer Account Resolution	\$106,838,720	\$140,394,768	\$33,556,048	31.41
Legal Case Management	\$56,036,598	\$66,548,023	\$10,511,425	18.76



QUARTER BREAKDOWNS				
FY2020 vs FY2021 Results				
	FY2020	FY2021	+/- \$	+/- %
First Quarter	\$48,919,843	\$47,934,018	-\$985,825	-2.02
Second Quarter	\$45,710,561	\$55,347,828	\$9,637,267	21.08
Third Quarter	\$47,777,236	\$52,421,594	\$4,644,358	9.72
Fourth Quarter	\$20,467,678	\$51,239,351	\$30,771,673	150.34
Totals	\$162,875,318	\$206,942,791	\$44,067,473	27.06



Revenue Recovery Bureau
Accounts Receivable Recovery by Tax Type

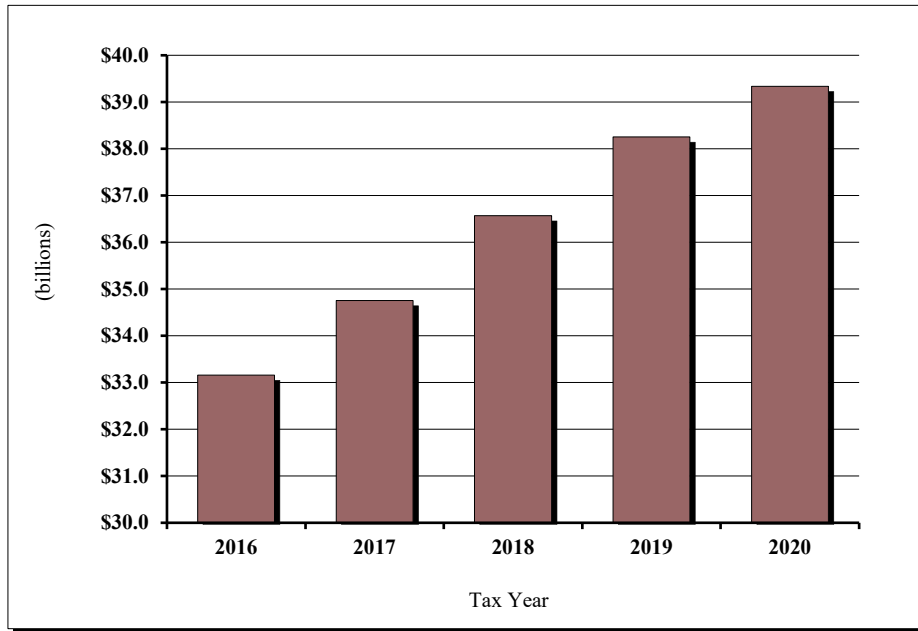


Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

Figures are in Millions

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021
Legacy	\$12.0	\$6.7	\$7.1	\$6.7	\$6.5
Individual	\$84.5	\$87.2	\$73.3	\$72.6	\$89.7
Withholding	\$10.5	\$13.0	\$16.2	\$16.0	\$25.0
Sales	\$49.6	\$66.8	\$69.9	\$58.0	\$71.6
Retailer Comp	\$1.5	\$2.9	\$3.1	\$2.5	\$5.8
Consumer Comp	\$1.1	\$1.4	\$1.9	\$1.3	\$2.1
Corporate	\$5.2	\$2.7	\$2.5	\$2.5	\$5.3
Other	\$5.1	\$2.2	\$1.8	\$3.2	\$0.9
Totals	\$169.5	\$182.9	\$175.8	\$162.8	\$206.9

Statewide Assessed Property Values



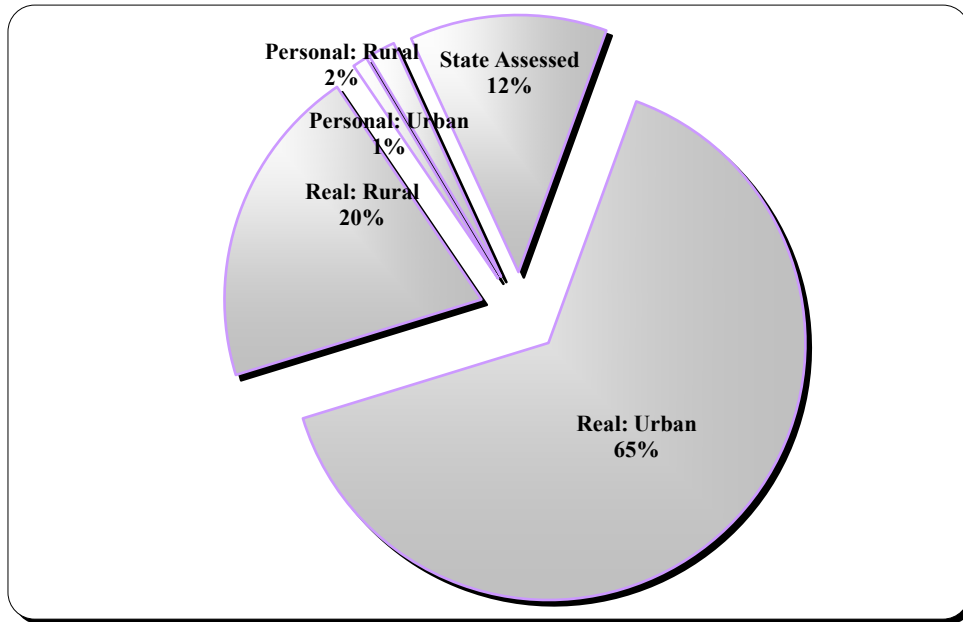
Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2016	\$33,156,182,683	2.5%
2017	\$34,754,264,886	4.8%
2018	\$36,566,026,406	5.2%
2019	\$38,255,126,037	4.6%
2020	\$39,333,941,544	2.8%

Assessed Valuation by Property Type, Tax Years 2019 and 2020

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 2020



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2019</u>	<u>Assessed Valuation Tax Year 2020</u>	<u>Percent Change</u>	<u>2020 Percent Total</u>
Locally Assessed:				
Real: Urban	\$24,339,524,810	\$25,449,590,813	4.6%	65%
Real: Rural	\$7,723,228,047	\$7,961,608,702	3.1%	20%
Personal: Urban	\$391,889,779	\$365,687,500	-6.7%	1%
Personal: Rural	\$1,080,518,075	\$674,362,380	-37.6%	2%
State Assessed	<u>\$4,719,965,326</u>	<u>\$4,882,692,149</u>	3.4%	12%
Total	\$38,255,126,037	\$39,333,941,544	2.8%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2019 Assessed <u>Valuation</u>	2019 Percent <u>Total</u>	2020 Assessed <u>Valuation</u>	2020 Percent <u>Total</u>
State-Assessed	\$4,719,965,326	12.3%	\$4,882,692,149	12.4%
County-Assessed Real	\$32,062,752,857	83.8%	\$33,411,199,515	84.9%
County-Assessed Personal	<u>\$1,472,407,854</u>	<u>3.8%</u>	<u>\$1,040,049,880</u>	<u>2.6%</u>
Total	\$38,255,126,037	100.0%	\$39,333,941,544	100.0%

Tax Year State-Assessed Property

<u>Property Category</u>	2019 Assessed <u>Valuation</u>	2019 Percent <u>Total</u>	2020 Assessed <u>Valuation</u>	2020 Percent <u>Total</u>
Telephone	\$139,153,084	2.9%	\$131,652,010	2.7%
Water Plants	\$4,364,580	0.1%	\$3,708,524	0.1%
Electric Power Companies	\$2,422,690,850	51.3%	\$2,578,262,102	52.8%
Pipeline Companies	\$1,510,181,072	32.0%	\$1,561,042,757	32.0%
Stored Gas Companies	\$39,156,328	0.8%	\$26,743,231	0.5%
Railroad Companies	<u>\$604,419,412</u>	<u>12.8%</u>	<u>\$581,283,525</u>	<u>11.9%</u>
Total	\$4,719,965,326	100.0%	\$4,882,692,149	100.0%

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

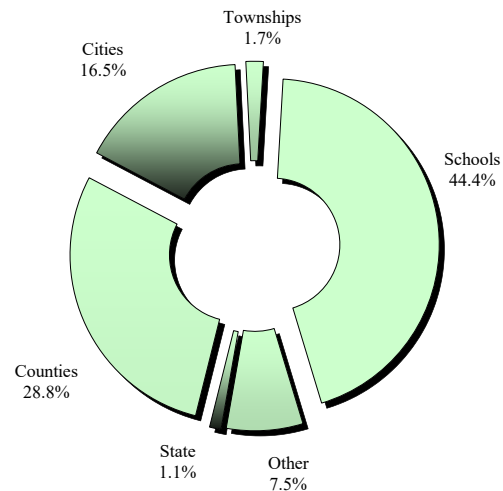
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
2015	\$4,310.4	\$48.5	\$4,358.9	1.6%
2016	\$4,457.0	\$49.7	\$4,506.7	3.4%
2017	\$4,669.6	\$52.1	\$4,721.7	4.8%
2018	\$4,867.8	\$54.8	\$4,922.6	4.3%
2019	\$5,067.2	\$57.3	\$5,124.5	4.1%
2020	\$5,196.5	\$59.0	\$5,255.5	2.6%

Tax Year 2020 Total General Property Taxes, by Taxing District

Taxing District	Amount	Percent Total
State	\$58,990,957	1.1%
Counties	\$1,514,428,093	28.8%
Cities	\$867,221,877	16.5%
Townships	\$89,043,182	1.7%
Schools	\$2,333,613,233	44.4%
Other	\$392,157,010	7.5%
*Total	\$5,255,454,352	100.0%
Total Local	\$5,196,463,395	98.9%
Total State	\$58,990,957	1.1%
*Total	\$5,255,454,352	100.0%



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

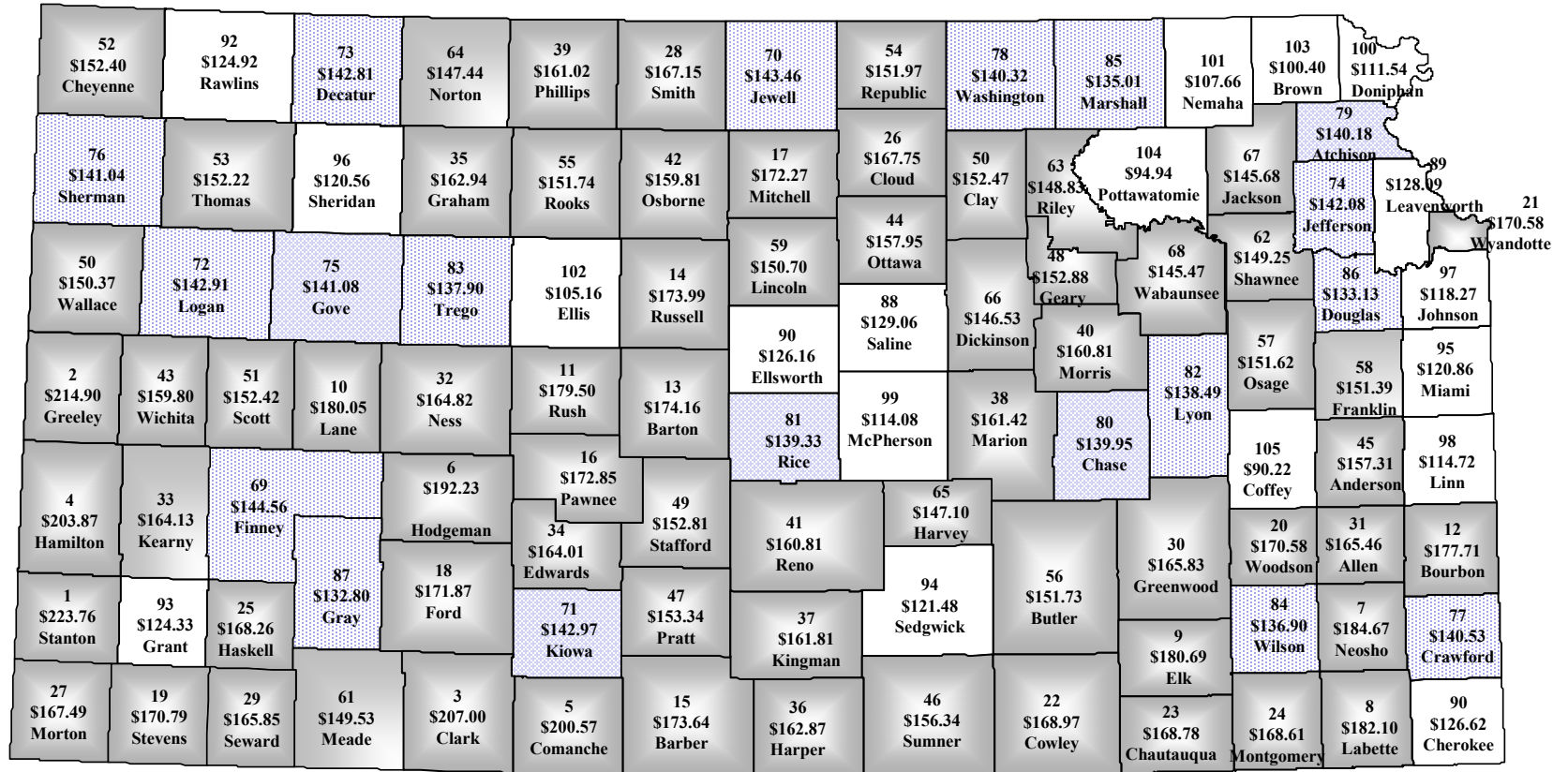
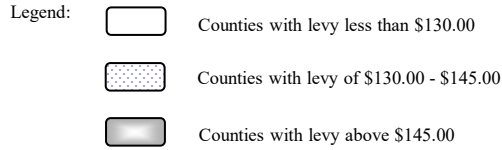
Other includes: cemetery; drainage; fire; hospital; library; light; and all other taxing districts.

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2018 through 2020

<u>County</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>County</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Allen	155.86	162.65	165.46	Logan	137.86	140.01	142.91
Anderson	159.74	157.10	157.31	Lyon	144.27	143.65	138.49
Atchison	142.65	141.84	140.18	Marion	158.30	157.85	161.42
Barber	168.01	167.81	173.64	Marshall	137.00	134.97	135.01
Barton	172.05	170.15	174.16	McPherson	119.49	119.94	114.08
Bourbon	179.27	179.16	177.71	Meade	142.23	140.93	149.53
Brown	105.19	102.47	100.40	Miami	130.00	127.58	120.86
Butler	152.63	153.20	151.73	Mitchell	172.56	172.39	172.27
Chase	142.48	138.36	139.95	Montgomery	166.30	167.01	168.61
Chautauqua	183.62	167.77	168.78	Morris	159.70	159.22	160.81
Cherokee	125.41	126.14	126.62	Morton	164.46	161.28	167.49
Cheyenne	161.87	147.62	152.40	Nemaha	109.74	107.84	107.66
Clark	219.93	212.66	207.00	Neosho	178.22	181.52	184.67
Clay	154.75	153.47	152.47	Ness	155.22	159.66	164.82
Cloud	173.62	170.40	167.75	Norton	149.55	143.99	147.44
Coffey	91.39	92.36	90.22	Osage	154.49	155.83	151.62
Comanche	181.88	185.84	200.57	Osborne	166.06	162.49	159.81
Cowley	165.13	166.55	168.97	Ottawa	163.05	162.76	157.95
Crawford	140.23	140.77	140.53	Pawnee	165.64	167.66	172.85
Decatur	139.34	133.13	142.81	Phillips	161.55	157.72	161.02
Dickinson	142.97	145.31	146.53	Pottawatomie	99.87	96.39	94.94
Doniphan	112.26	111.89	111.54	Pratt	156.13	154.66	153.34
Douglas	133.77	133.11	133.13	Rawlins	130.22	121.44	124.92
Edwards	165.11	164.08	164.01	Reno	163.76	162.38	160.81
Elk	182.47	183.78	180.69	Republic	160.18	154.49	151.97
Ellis	107.52	104.92	105.16	Rice	134.71	133.96	139.33
Ellsworth	129.43	123.49	126.16	Riley	140.95	148.28	148.83
Finney	139.38	141.02	144.56	Rooks	148.10	146.60	151.74
Ford	172.45	172.42	171.87	Rush	177.02	178.43	179.50
Franklin	155.05	153.40	151.39	Russell	172.03	169.93	173.99
Geary	152.92	153.74	152.88	Saline	127.54	129.31	129.06
Gove	139.33	136.45	141.08	Scott	156.86	153.55	152.42
Graham	154.78	152.92	162.94	Sedgwick	121.63	121.52	121.48
Grant	94.40	105.55	124.33	Seward	164.89	162.46	165.85
Gray	133.77	133.47	132.80	Shawnee	148.91	149.70	149.25
Greeley	202.35	202.27	214.90	Sheridan	137.58	126.61	120.56
Greenwood	170.02	167.79	165.83	Sherman	132.33	132.36	141.04
Hamilton	192.88	194.29	203.87	Smith	175.34	169.98	167.15
Harper	162.45	161.56	162.87	Stafford	145.65	147.81	152.81
Harvey	146.83	146.07	147.10	Stanton	201.43	203.41	223.76
Haskell	150.66	152.75	168.26	Stevens	167.33	154.63	170.79
Hodgeman	190.06	189.58	192.23	Sumner	151.28	156.96	156.34
Jackson	149.09	147.64	145.68	Thomas	163.14	159.03	152.22
Jefferson	146.33	142.57	142.08	Trego	160.10	140.82	137.90
Jewell	147.45	143.77	143.46	Wabaunsee	146.74	148.04	145.47
Johnson	120.26	119.90	118.27	Wallace	159.21	150.49	150.37
Kearny	141.70	138.17	164.13	Washington	148.64	143.90	140.32
Kingman	162.79	158.02	161.81	Wichita	155.95	152.77	159.80
Kiowa	144.75	142.57	142.97	Wilson	135.51	137.60	136.90
Labette	187.00	183.45	182.10	Woodson	169.32	164.59	170.58
Lane	188.84	177.78	180.05	Wyandotte	170.65	171.10	170.58
Leavenworth	128.33	127.88	128.09				
Lincoln	160.51	155.54	150.70	Statewide	134.74	134.25	133.60
Linn	115.30	114.68	114.72				

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2020

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



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 2019	Property Taxes Tax Year 2020	Percent Change	County	Property Taxes Tax Year 2019	Property Taxes Tax Year 2020	Percent Change
Allen	\$24,196,866	\$24,290,135	0.4%	Logan	\$9,679,732	\$9,391,549	-3.0%
Anderson	\$16,006,892	\$16,140,605	0.8%	Lyon	\$48,754,631	\$49,351,522	1.2%
Atchison	\$24,473,056	\$25,199,841	3.0%	Marion	\$22,174,685	\$22,628,522	2.0%
Barber	\$17,614,324	\$15,720,430	-10.8%	Marshall	\$25,665,596	\$26,243,128	2.3%
Barton	\$47,084,422	\$46,090,386	-2.1%	McPherson	\$56,855,355	\$58,483,463	2.9%
Bourbon	\$19,294,812	\$19,628,242	1.7%	Meade	\$16,843,702	\$16,927,825	0.5%
Brown	\$20,308,080	\$20,713,871	2.0%	Miami	\$55,698,782	\$55,869,160	0.3%
Butler	\$118,613,315	\$121,505,873	2.4%	Mitchell	\$15,788,738	\$15,961,421	1.1%
Chase	\$7,656,121	\$7,901,603	3.2%	Montgomery	\$54,801,254	\$53,919,646	-1.6%
Chautauqua	\$5,799,396	\$5,750,788	-0.8%	Morris	\$12,547,131	\$12,792,392	2.0%
Cherokee	\$22,392,810	\$23,199,312	3.6%	Morton	\$11,293,214	\$9,029,982	-20.0%
Cheyenne	\$9,496,400	\$9,644,145	1.6%	Nemaha	\$20,861,917	\$21,785,189	4.4%
Clark	\$8,844,428	\$8,541,579	-3.4%	Neosho	\$24,230,380	\$24,359,925	0.5%
Clay	\$17,440,289	\$18,131,340	4.0%	Ness	\$12,203,119	\$10,852,075	-11.1%
Cloud	\$19,586,474	\$19,970,168	2.0%	Norton	\$9,749,403	\$10,012,652	2.7%
Coffey	\$50,364,673	\$51,573,796	2.4%	Osage	\$23,934,634	\$24,535,466	2.5%
Comanche	\$6,455,951	\$6,415,418	-0.6%	Osborne	\$10,179,730	\$10,307,391	1.3%
Cowley	\$46,278,023	\$46,746,956	1.0%	Ottawa	\$13,853,099	\$14,153,753	2.2%
Crawford	\$39,186,674	\$39,770,708	1.5%	Pawnee	\$13,484,200	\$13,637,913	1.1%
Decatur	\$8,449,882	\$8,982,225	6.3%	Phillips	\$11,200,250	\$11,472,237	2.4%
Dickinson	\$32,328,507	\$33,031,448	2.2%	Pottawatomie	\$64,838,046	\$67,541,088	4.2%
Doniphan	\$16,154,454	\$16,532,490	2.3%	Pratt	\$26,848,791	\$26,624,133	-0.8%
Douglas	\$194,866,836	\$204,167,344	4.8%	Rawlins	\$8,909,726	\$9,030,171	1.4%
Edwards	\$9,287,115	\$9,519,922	2.5%	Reno	\$97,710,738	\$99,047,286	1.4%
Elk	\$5,285,374	\$5,252,843	-0.6%	Republic	\$13,723,918	\$14,048,009	2.4%
Ellis	\$42,136,832	\$40,746,010	-3.3%	Rice	\$21,879,782	\$22,772,260	4.1%
Ellsworth	\$14,100,254	\$14,333,403	1.7%	Riley	\$99,776,909	\$101,957,171	2.2%
Finney	\$70,216,768	\$72,153,224	2.8%	Rooks	\$13,115,272	\$12,346,275	-5.9%
Ford	\$56,090,985	\$56,548,120	0.8%	Rush	\$9,273,712	\$9,066,816	-2.2%
Franklin	\$40,495,088	\$42,611,116	5.2%	Russell	\$16,909,916	\$15,462,732	-8.6%
Geary	\$37,451,431	\$37,809,142	1.0%	Saline	\$79,423,118	\$79,718,695	0.4%
Gove	\$10,514,363	\$10,152,738	-3.4%	Scott	\$14,476,012	\$13,817,959	-4.5%
Graham	\$9,788,034	\$9,510,965	-2.8%	Sedgwick	\$616,993,080	\$645,012,025	4.5%
Grant	\$17,514,005	\$16,750,422	-4.4%	Seward	\$42,381,245	\$41,283,714	-2.6%
Gray	\$14,758,308	\$15,092,258	2.3%	Shawnee	\$259,038,332	\$264,863,330	2.2%
Greeley	\$7,818,521	\$7,715,618	-1.3%	Sheridan	\$9,596,875	\$9,212,773	-4.0%
Greenwood	\$11,778,868	\$12,232,180	3.8%	Sherman	\$13,804,849	\$14,912,712	8.0%
Hamilton	\$8,210,570	\$8,213,111	0.0%	Smith	\$11,320,111	\$11,788,612	4.1%
Harper	\$15,452,630	\$13,765,575	-10.9%	Stafford	\$13,169,537	\$12,837,738	-2.5%
Harvey	\$46,717,537	\$47,563,317	1.8%	Stanton	\$10,315,162	\$9,252,826	-10.3%
Haskell	\$18,976,524	\$15,545,662	-18.1%	Stevens	\$20,090,597	\$15,138,509	-24.6%
Hodgeman	\$7,569,549	\$7,565,817	0.0%	Sumner	\$43,034,474	\$43,408,742	0.9%
Jackson	\$18,511,027	\$19,097,426	3.2%	Thomas	\$23,649,618	\$23,019,306	-2.7%
Jefferson	\$26,397,117	\$27,423,542	3.9%	Trego	\$10,585,541	\$9,827,905	-7.2%
Jewell	\$10,209,298	\$10,690,634	4.7%	Wabaunsee	\$13,708,437	\$13,832,740	0.9%
Johnson	\$1,336,516,148	\$1,387,392,167	3.8%	Wallace	\$6,596,069	\$6,413,045	-2.8%
Kearny	\$14,240,370	\$13,274,945	-6.8%	Washington	\$16,546,514	\$17,169,206	3.8%
Kingman	\$16,660,967	\$16,403,331	-1.5%	Wichita	\$8,122,919	\$8,050,215	-0.9%
Kiowa	\$12,288,910	\$12,581,560	2.4%	Wilson	\$13,461,775	\$13,232,675	-1.7%
Labette	\$25,225,023	\$25,611,206	1.5%	Woodson	\$6,707,796	\$6,728,368	0.3%
Lane	\$8,314,295	\$7,644,950	-8.1%	Wyandotte	\$240,937,558	\$253,463,505	5.2%
Leavenworth	\$93,193,435	\$98,283,860	5.5%				
Lincoln	\$9,511,489	\$9,412,259	-1.0%				
Linn	\$30,698,005	\$31,672,157	3.2%	Total	\$5,135,567,502	5,254,813,932	2.3%

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

County	2019	2019	2020	2020	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Allen	\$1,998,276	\$14,479,318	\$1,975,757	\$14,542,273	-1.1%	0.4%
Anderson	\$1,285,267	\$8,865,571	\$1,253,045	\$8,967,301	-2.5%	1.1%
Atchison	\$2,111,892	\$16,814,434	\$2,059,111	\$16,788,656	-2.5%	-0.2%
Barber	\$878,680	\$6,178,573	\$875,759	\$5,916,729	-0.3%	-4.2%
Barton	\$4,880,583	\$31,664,752	\$4,876,023	\$32,068,345	-0.1%	1.3%
Bourbon	\$2,096,393	\$13,039,544	\$2,071,238	\$13,004,323	-1.2%	-0.3%
Brown	\$1,138,308	\$12,713,967	\$961,869	\$11,291,135	-15.5%	-11.2%
Butler	\$11,142,179	\$83,347,773	\$11,128,169	\$83,905,121	-0.1%	0.7%
Chase	\$449,710	\$3,424,009	\$411,716	\$3,361,610	-8.4%	-1.8%
Chautauqua	\$578,338	\$3,428,346	\$567,639	\$3,469,258	-1.8%	1.2%
Cherokee	\$2,282,448	\$21,630,279	\$2,337,044	\$22,171,622	2.4%	2.5%
Cheyenne	\$635,466	\$4,316,997	\$599,271	\$4,224,236	-5.7%	-2.1%
Clark	\$572,237	\$2,901,915	\$596,887	\$2,985,434	4.3%	2.9%
Clay	\$1,355,373	\$10,104,618	\$1,370,503	\$10,170,560	1.1%	0.7%
Cloud	\$1,499,816	\$9,483,926	\$1,481,722	\$9,645,305	-1.2%	1.7%
Coffey	\$946,014	\$13,107,017	\$946,301	\$13,255,744	0.0%	1.1%
Comanche	\$289,989	\$1,806,200	\$372,684	\$2,302,265	28.5%	27.5%
Cowley	\$4,984,941	\$34,246,640	\$5,018,697	\$34,580,467	0.7%	1.0%
Crawford	\$4,658,063	\$38,656,449	\$4,658,038	\$38,742,092	0.0%	0.2%
Decatur	\$445,571	\$3,666,101	\$436,956	\$3,661,535	-1.9%	-0.1%
Dickinson	\$2,795,501	\$22,616,222	\$2,858,779	\$23,247,775	2.3%	2.8%
Doniphan	\$910,145	\$9,146,078	\$863,177	\$9,355,714	-5.2%	2.3%
Douglas	\$14,758,954	\$127,871,725	\$14,239,752	\$125,162,632	-3.5%	-2.1%
Edwards	\$624,833	\$4,195,398	\$631,632	\$4,352,809	1.1%	3.8%
Elk	\$484,218	\$2,818,727	\$448,039	\$2,757,623	-7.5%	-2.2%
Ellis	\$3,382,327	\$38,522,650	\$3,409,062	\$38,953,214	0.8%	1.1%
Ellsworth	\$766,182	\$6,998,565	\$795,300	\$7,267,789	3.8%	3.8%
Finney	\$5,293,255	\$45,509,492	\$5,516,829	\$46,213,115	4.2%	1.5%
Ford	\$5,181,210	\$33,463,222	\$5,348,863	\$35,086,700	3.2%	4.9%
Franklin	\$3,979,590	\$29,960,254	\$4,034,717	\$29,875,506	1.4%	-0.3%
Geary	\$3,509,210	\$25,997,805	\$3,528,091	\$26,542,372	0.5%	2.1%
Gove	\$542,513	\$4,303,474	\$513,566	\$4,303,856	-5.3%	0.0%
Graham	\$450,804	\$3,079,431	\$400,908	\$2,974,647	-11.1%	-3.4%
Grant	\$828,646	\$10,916,168	\$814,087	\$10,941,594	-1.8%	0.2%
Gray	\$1,204,065	\$10,421,475	\$1,203,286	\$10,576,395	-0.1%	1.5%
Greeley	\$378,723	\$2,048,294	\$380,278	\$2,085,404	0.4%	1.8%
Greenwood	\$1,058,167	\$7,029,562	\$1,068,586	\$7,123,200	1.0%	1.3%
Hamilton	\$545,493	\$3,114,523	\$540,470	\$3,126,217	-0.9%	0.4%
Harper	\$970,655	\$6,911,429	\$972,280	\$6,825,557	0.2%	-1.2%
Harvey	\$4,723,705	\$37,477,524	\$4,854,281	\$38,272,706	2.8%	2.1%
Haskell	\$800,435	\$5,967,252	\$764,104	\$5,848,075	-4.5%	-2.0%
Hodgeman	\$409,270	\$2,457,871	\$437,452	\$2,572,413	6.9%	4.7%
Jackson	\$1,863,993	\$14,221,029	\$1,847,394	\$14,310,559	-0.9%	0.6%
Jefferson	\$3,054,433	\$23,833,160	\$3,085,029	\$24,421,362	1.0%	2.5%
Jewell	\$538,114	\$3,940,060	\$519,943	\$4,079,735	-3.4%	3.5%
Johnson	\$105,210,460	\$1,028,701,640	\$102,552,619	\$1,022,856,531	-2.5%	-0.6%
Kearny	\$868,176	\$6,542,344	\$800,096	\$6,574,550	-7.8%	0.5%
Kingman	\$1,484,826	\$10,429,344	\$1,499,459	\$10,501,151	1.0%	0.7%
Kiowa	\$430,687	\$3,420,759	\$425,441	\$3,410,354	-1.2%	-0.3%
Labette	\$3,185,559	\$19,024,624	\$3,163,266	\$18,942,164	-0.7%	-0.4%
Lane	\$445,618	\$2,541,205	\$447,515	\$2,650,480	0.4%	4.3%
Leavenworth	\$10,531,609	\$95,873,516	\$10,504,456	\$96,968,980	-0.3%	1.1%
Lincoln	\$459,290	\$3,068,849	\$448,886	\$3,194,666	-2.3%	4.1%

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

<u>County</u>	2019 <u>Tax</u>	2019 <u>Valuation</u>	2020 <u>Tax</u>	2020 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Linn	\$1,333,281	\$13,489,959	\$1,334,966	\$14,007,595	0.1%	3.8%
Logan	\$509,870	\$4,144,211	\$498,852	\$4,232,722	-2.2%	2.1%
Lyon	\$4,116,238	\$32,981,082	\$4,154,759	\$33,433,864	0.9%	1.4%
Marion	\$1,791,702	\$12,770,324	\$1,770,090	\$12,798,921	-1.2%	0.2%
Marshall	\$1,566,662	\$13,056,170	\$1,581,883	\$13,520,256	1.0%	3.6%
McPherson	\$3,699,699	\$37,554,763	\$3,777,033	\$37,962,804	2.1%	1.1%
Meade	\$723,126	\$5,896,573	\$744,877	\$6,094,001	3.0%	3.3%
Miami	\$5,479,139	\$49,175,987	\$5,369,026	\$48,809,769	-2.0%	-0.7%
Mitchell	\$1,310,996	\$8,297,178	\$1,257,342	\$8,241,467	-4.1%	-0.7%
Montgomery	\$4,182,399	\$29,636,974	\$4,377,609	\$29,921,938	4.7%	1.0%
Morris	\$884,721	\$6,448,728	\$938,962	\$6,721,510	6.1%	4.2%
Morton	\$592,950	\$3,955,319	\$508,465	\$3,519,836	-14.2%	-11.0%
Nemaha	\$1,387,112	\$14,779,622	\$1,359,559	\$15,149,804	-2.0%	2.5%
Neosho	\$2,593,735	\$16,938,453	\$2,719,025	\$17,184,767	4.8%	1.5%
Ness	\$647,356	\$4,754,099	\$647,356	\$4,609,236	0.0%	-3.0%
Norton	\$818,482	\$5,985,372	\$779,692	\$6,025,247	-4.7%	0.7%
Osage	\$2,459,168	\$18,197,197	\$2,506,281	\$18,635,801	1.9%	2.4%
Osborne	\$610,869	\$4,242,764	\$619,214	\$4,239,476	1.4%	-0.1%
Ottawa	\$1,009,463	\$6,849,378	\$1,026,070	\$7,172,659	1.6%	4.7%
Pawnee	\$1,034,093	\$7,070,917	\$1,024,477	\$7,034,503	-0.9%	-0.5%
Phillips	\$682,075	\$4,707,513	\$861,998	\$6,089,923	26.4%	29.4%
Pottawatomie	\$2,605,383	\$33,373,253	\$2,805,005	\$35,120,510	7.7%	5.2%
Pratt	\$1,595,538	\$11,698,436	\$1,594,992	\$11,694,434	0.0%	0.0%
Rawlins	\$427,220	\$3,706,932	\$413,316	\$3,749,985	-3.3%	1.2%
Reno	\$9,417,815	\$65,032,974	\$9,464,934	\$65,840,258	0.5%	1.2%
Republic	\$823,545	\$5,778,046	\$833,993	\$5,949,747	1.3%	3.0%
Rice	\$1,483,316	\$11,618,449	\$1,368,459	\$11,930,049	-7.7%	2.7%
Riley	\$6,701,333	\$56,840,575	\$6,878,604	\$56,870,998	2.6%	0.1%
Rooks	\$854,467	\$6,113,466	\$791,278	\$6,176,844	-7.4%	1.0%
Rush	\$583,181	\$3,700,923	\$581,672	\$3,704,472	-0.3%	0.1%
Russell	\$1,398,713	\$8,937,572	\$1,323,758	\$8,707,386	-5.4%	-2.6%
Saline	\$6,907,319	\$66,930,084	\$7,199,291	\$66,943,991	4.2%	0.0%
Scott	\$1,108,779	\$8,238,810	\$1,134,488	\$8,289,348	2.3%	0.6%
Sedgwick	\$63,409,725	\$626,582,714	\$63,833,623	\$628,088,569	0.7%	0.2%
Seward	\$3,072,199	\$22,014,255	\$3,189,613	\$22,014,637	3.8%	0.0%
Shawnee	\$25,744,679	\$197,674,096	\$25,540,864	\$198,127,885	-0.8%	0.2%
Sheridan	\$572,686	\$4,632,291	\$437,883	\$3,724,254	-23.5%	-19.6%
Sherman	\$920,543	\$8,136,316	\$932,176	\$8,298,838	1.3%	2.0%
Smith	\$678,593	\$4,107,139	\$632,710	\$4,072,980	-6.8%	-0.8%
Stafford	\$649,254	\$5,201,228	\$659,740	\$5,250,548	1.6%	0.9%
Stanton	\$776,257	\$4,209,544	\$728,021	\$4,012,662	-6.2%	-4.7%
Stevens	\$1,152,374	\$7,878,084	\$1,164,940	\$7,906,905	1.1%	0.4%
Sumner	\$3,365,017	\$25,177,455	\$3,337,217	\$25,419,829	-0.8%	1.0%
Thomas	\$1,656,206	\$11,340,296	\$1,625,132	\$11,353,843	-1.9%	0.1%
Trego	\$603,725	\$4,161,324	\$561,978	\$4,011,408	-6.9%	-3.6%
Wabaunsee	\$1,112,976	\$8,519,089	\$1,121,510	\$8,849,110	0.8%	3.9%
Wallace	\$353,994	\$2,393,643	\$319,465	\$2,294,840	-9.8%	-4.1%
Washington	\$944,495	\$7,110,442	\$723,556	\$5,624,833	-23.4%	-20.9%
Wichita	\$507,281	\$3,612,854	\$504,336	\$3,709,772	-0.6%	2.7%
Wilson	\$1,143,939	\$9,815,940	\$1,168,238	\$10,113,809	2.1%	3.0%
Woodson	\$580,451	\$3,760,942	\$566,049	\$3,790,741	-2.5%	0.8%
Wyandotte	<u>\$22,828,909</u>	<u>\$150,389,060</u>	<u>\$20,722,519</u>	<u>\$137,555,887</u>	-9.2%	-8.5%
Total	\$427,313,257	\$3,675,918,915	\$422,932,966	\$3,671,035,327	-1.0%	-0.1%

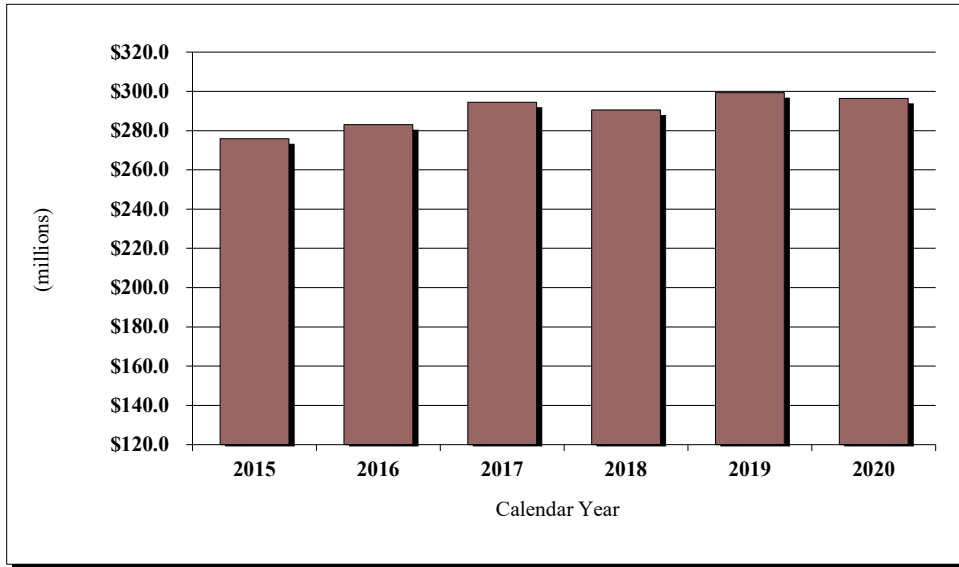
Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2020

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

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

Total Vehicle Revenue Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2015	\$275,889,488	5.4%
2016	\$282,977,349	2.6%
2017	\$294,514,074	4.1%
2018	\$290,521,470	-1.4%
2019	\$299,294,753	3.0%
2020	\$296,353,010	-1.0%

Vehicle Revenue Collections Calendar Year 2020

Vehicle Revenue Collections by Source by Calendar Year

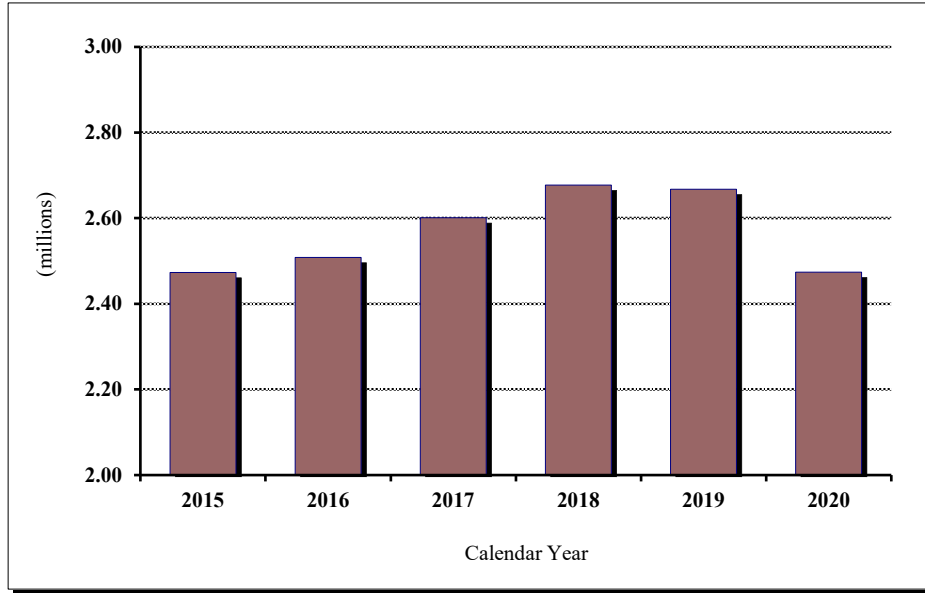
<u>Source</u>	<u>CY 2020 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$197,103,243	66.5%
Interstate Apportioned	\$83,873,448	28.3%
Driver License	\$14,683,115	5.0%
Motor Carrier Inspection	\$677,934	0.2%
Dealer Fines	<u>\$15,270</u>	0.0%
Total	\$296,353,010	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2020 Collection</u>	<u>Percent Total</u>
State Highway	\$227,505,564	76.8%
County Funds	\$23,195,517	7.8%
Driver Safety	\$2,079,860	0.7%
Refunds	\$75,071	0.0%
Motorcycle Safety	\$67,681	0.02%
Other	<u>\$43,429,317</u>	14.65%
Total	\$296,353,010	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>
2015	2,472,862	-5.7%
2016	2,508,633	1.7%
2017	2,601,153	3.8%
2018	2,677,571	2.9%
2019	2,667,505	-0.4%
2020	2,474,008	-7.3%

Motor Vehicle Registrations by Type, Calendar Years 2019 and 2020

Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	<u>Calendar Year 2019</u>	<u>Calendar Year 2020</u>	<u>Percent Change</u>
Automobiles	1,665,264	1,513,126	-9.1%
Trucks	769,544	740,299	-3.8%
Trailers	130,296	126,529	-2.9%
Motorcycles	89,811	82,563	-8.1%
Motorized Bicycles	4,626	4,016	-13.2%
RV ¹	<u>7,964</u>	<u>7,475</u>	-6.1%
Total	2,667,505	2,474,008	-7.3%

Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	<u>Percent Total 2019</u>	<u>Percent Total 2020</u>
Automobiles	62.64%	61.16%
Trucks	28.59%	29.92%
Trailers	4.82%	5.11%
Motorcycles	3.46%	3.34%
Motorized Bicycles	0.19%	0.16%
RV ¹	0.30%	0.30%
Total	100.00%	100.00%

Notes:

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

2) Special Registrations are now included with automobiles, trucks and motorcycles rather than being broken out separately.

Motor Vehicle Registrations by County, Calendar Year 2020

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
Allen	5,982	4,794	771	424	28	28	12,027
Anderson	4,073	3,530	807	266	23	38	8,737
Atchison	7,903	5,586	1,403	458	11	33	15,394
Barber	1,920	2,409	540	163	12	7	5,051
Barton	13,805	9,840	1,743	840	55	110	26,393
Bourbon	5,976	5,044	870	405	20	42	12,357
Brown	4,390	3,907	1,094	399	16	35	9,841
Butler	31,986	18,442	3,096	2,280	81	274	56,159
Chase	1,282	1,629	337	84	5	12	3,349
Chautauqua	1,017	2,224	281	109	0	4	3,635
Cherokee	8,227	7,862	845	596	10	21	17,561
Cheyenne	1,416	1,661	557	144	2	11	3,791
Clark	886	1,139	264	70	1	10	2,370
Clay	4,108	3,629	872	353	14	29	9,005
Cloud	4,188	3,597	927	347	21	44	9,124
Coffey	4,785	4,100	1,040	363	21	51	10,360
Comanche	736	1,180	297	51	4	4	2,272
Cowley	15,305	11,511	1,882	1,090	59	126	29,973
Crawford	17,179	10,147	1,317	1,098	90	50	29,881
Decatur	1,595	2,004	569	149	5	30	4,352
Dickinson	9,351	7,434	1,574	794	46	97	19,296
Doniphan	3,648	3,326	887	281	6	22	8,170
Douglas	57,711	15,331	2,562	2,190	209	244	78,247
Edwards	1,483	1,799	393	128	8	18	3,829
Elk	1,115	1,747	331	61	4	13	3,271
Ellis	13,678	8,995	2,473	1,087	87	110	26,430
Ellsworth	2,829	2,677	696	232	23	36	6,493
Finney	18,901	10,966	1,649	906	38	116	32,576
Ford	14,015	10,792	1,379	777	26	64	27,053
Franklin	13,324	8,852	1,789	1,027	37	95	25,124
Geary	17,989	6,859	1,115	1,215	32	48	27,258
Gove	3,348	2,859	618	181	6	23	7,035
Graham	1,102	1,641	420	95	16	15	3,289
Grant	3,637	3,026	714	279	14	30	7,700
Gray	2,670	3,560	979	258	3	47	7,517
Greeley	631	969	259	41	0	9	1,909
Greenwood	3,082	3,338	647	209	10	19	7,305
Hamilton	1,177	1,546	439	96	1	10	3,269
Harper	2,352	3,000	578	199	8	9	6,146
Harvey	18,619	8,947	1,585	1,282	123	100	30,656
Haskell	2,743	2,282	485	120	7	15	5,652
Hodgeman	812	1,570	453	65	3	11	2,914
Jackson	6,383	5,515	1,475	501	13	49	13,936
Jefferson	10,454	7,267	1,943	894	11	126	20,695
Jewell	1,551	2,378	1,092	156	9	24	5,210
Johnson	375,850	78,615	9,097	12,691	459	785	477,497
Kearny	1,952	2,166	678	116	3	12	4,927
Kingman	3,794	3,770	859	300	11	34	8,768
Kiowa	1,059	1,448	307	60	8	14	2,896
Labette	9,493	7,202	663	591	31	53	18,033
Lane	1,448	1,560	344	106	10	7	3,475
Leavenworth	39,522	18,051	3,651	3,019	43	254	64,540
Lincoln	1,606	1,875	491	116	9	8	4,105
Linn	5,609	4,995	1,195	529	20	73	12,421
Logan	1,453	1,811	448	144	8	16	3,880
Lyon	15,028	9,596	1,239	828	48	86	26,825
Marion	6,184	4,943	1,020	427	56	38	12,668
Marshall	5,221	5,086	1,241	440	20	34	12,042

Motor Vehicle Registrations by County, Calendar Year 2020

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
McPherson	15,665	10,195	2,344	1,339	90	120	29,753
Meade	1,859	2,269	688	148	16	13	4,993
Miami	19,122	10,936	2,973	1,390	40	150	34,611
Mitchell	3,133	3,461	923	242	7	40	7,806
Montgomery	14,415	9,448	916	959	69	88	25,895
Morris	2,717	2,642	704	165	18	26	6,272
Morton	1,273	1,424	215	99	8	16	3,035
Nemaha	5,380	4,863	1,454	418	27	25	12,167
Neosho	6,802	6,240	781	513	36	37	14,409
Ness	1,414	2,374	728	139	9	15	4,679
Norton	2,588	2,817	869	295	34	28	6,631
Osage	8,228	6,544	1,477	617	26	87	16,979
Osborne	1,868	2,340	671	150	7	22	5,058
Ottawa	2,779	3,278	748	264	16	16	7,101
Pawnee	2,332	2,676	498	199	9	14	5,728
Phillips	2,717	3,168	1,040	247	23	32	7,227
Pottawatomie	13,362	8,407	2,058	854	32	102	24,815
Pratt	3,879	3,709	677	305	14	33	8,617
Rawlins	1,300	1,971	709	122	13	16	4,131
Reno	30,620	16,923	2,659	2,535	118	217	53,072
Republic	2,341	2,898	821	174	12	15	6,261
Rice	4,496	3,900	817	316	18	38	9,585
Riley	26,659	9,832	1,453	1,344	78	105	39,471
Rooks	2,674	2,730	759	237	8	24	6,432
Rush	1,608	1,819	456	118	29	9	4,039
Russell	3,364	3,161	836	254	16	40	7,671
Saline	29,128	13,947	2,476	2,058	133	191	47,933
Scott	2,320	2,561	651	254	17	35	5,838
Sedgwick	263,053	105,477	9,285	13,045	667	1,167	392,694
Seward	9,568	5,952	801	322	29	23	16,695
Shawnee	94,922	32,308	4,937	4,933	167	455	137,722
Sheridan	1,340	2,144	636	112	22	17	4,271
Sherman	2,519	3,077	832	255	37	35	6,755
Smith	1,760	2,411	851	140	28	13	5,203
Stafford	1,883	2,594	727	140	5	23	5,372
Stanton	828	1,421	430	104	1	9	2,793
Stevens	2,484	2,516	685	140	11	21	5,857
Sumner	11,618	8,557	1,446	855	36	110	22,622
Thomas	3,862	3,773	1,041	371	18	43	9,108
Trego	1,766	2,003	666	173	10	27	4,645
Wabaunsee	3,738	3,288	838	215	9	34	8,122
Wallace	765	1,423	369	60	2	10	2,629
Washington	3,019	3,335	912	189	4	19	7,478
Wichita	885	1,768	396	117	7	6	3,179
Wilson	3,796	4,548	605	292	36	41	9,318
Woodson	1,432	1,794	336	89	7	4	3,662
Wyandotte	72,262	33,348	2,055	3,126	53	141	110,985
Total	1,513,126	740,299	126,529	82,563	4,016	7,475	2,474,008

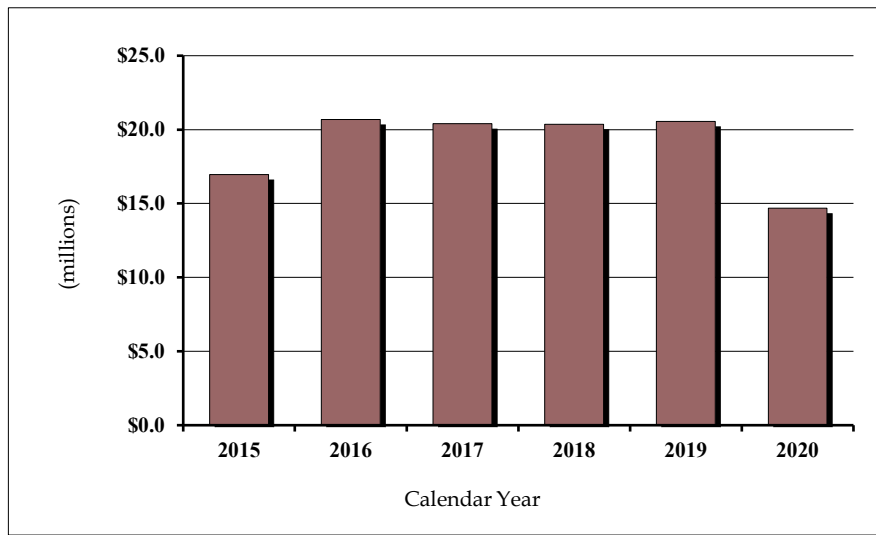
Note: Numbers of registrations come from the Motor Vehicle System (for non-commercial vehicles)

Special plate registrations are included in the appropriate vehicle category.

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

Driver License Fee Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2015	\$16,952,179	4.2%
2016	\$20,677,128	22.0%
2017	\$20,397,716	-1.4%
2018	\$20,355,645	-0.2%
2019	\$20,547,273	0.9%
2020	\$14,683,129	-28.5%

Driver Licenses by Age and License Class, Calendar Year 2020

Kansas Drivers by Age Category

<u>Age Category</u>	Calendar Year <u>2020</u>	Percent of Total <u>By Age</u>
14 and 15 (restricted license)	8,569	0.4%
16 - 24	280,142	12.8%
25 - 49	859,742	39.2%
50 - 64	549,684	25.0%
65 and over	<u>497,725</u>	22.7%
Total by Age	2,195,862	100.0%

Note: New Driver License system launched in 2018

Kansas Drivers by License Class

<u>License Class*</u>	Calendar Year <u>2020</u>	Percent of Total <u>By Class</u>
Class CDL	144,506	6.6%
Class A & B	27,172	1.2%
Class C	1,867,711	85.1%
Class M**	<u>156,473</u>	7.1%
Total	2,195,862	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

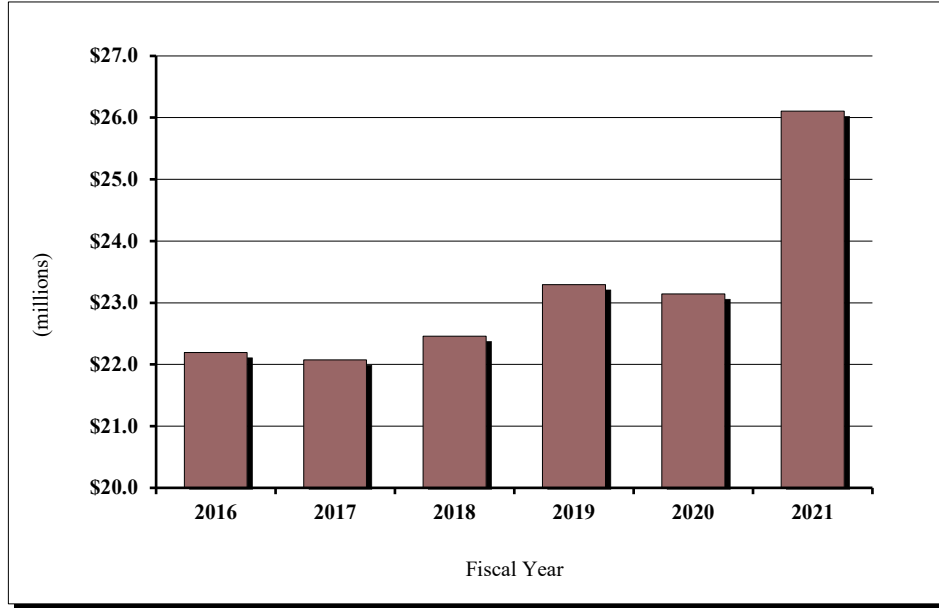
Class C: regular automobile

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>2020</u>	Fiscal Year <u>2021</u>	Percent <u>Change</u>
Alcohol and Spirits	\$11,645,348	\$13,870,822	19.1%
Fortified and Light Wine	\$1,547,561	\$1,661,590	7.4%
Strong Beer	\$9,349,792	\$10,467,391	12.0%
Cereal Malt Beverage	<u>\$599,353</u>	<u>\$108,464</u>	-81.9%
Total	\$23,142,054	\$26,108,267	12.8%

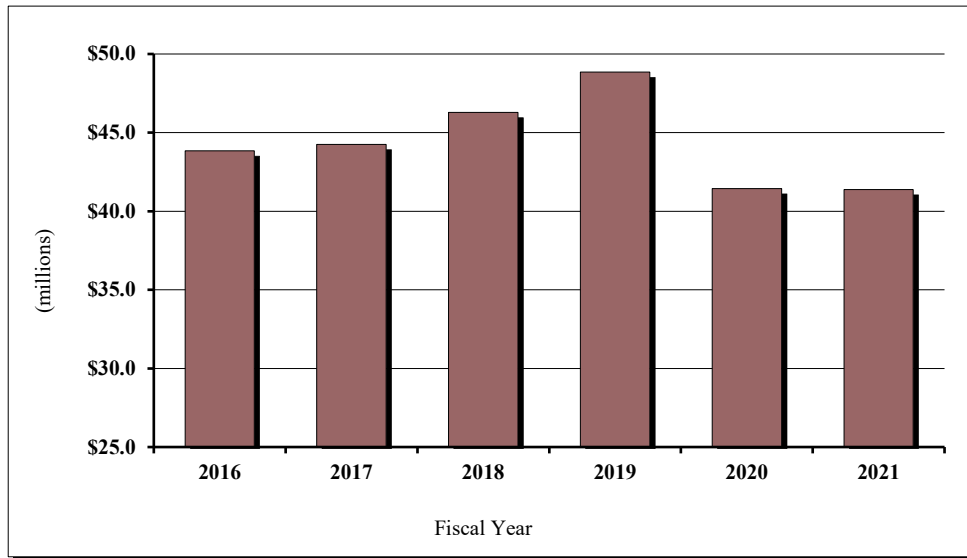


Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2016	\$22,192,973	1.2%
2017	\$22,073,621	-0.5%
2018	\$22,460,337	1.8%
2019	\$23,294,401	3.7%
2020	\$23,142,054	-0.7%
2021	\$26,108,267	12.8%

Liquor Excise Tax Gross Receipts

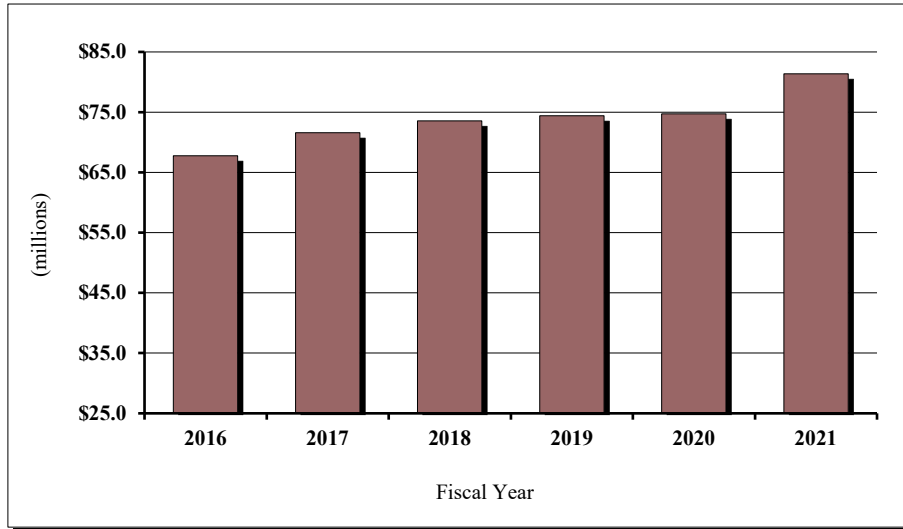
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2016	\$43,842,818	3.9%
2017	\$44,246,942	0.9%
2018	\$46,290,242	4.6%
2019	\$48,853,738	5.5%
2020	\$41,447,367	-15.2%
2021	\$41,383,714	-0.2%

Liquor Enforcement Tax Gross Receipts

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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2016	\$67,762,160	-1.2%
2017	\$71,594,638	5.7%
2018	\$73,545,647	2.7%
2019	\$74,381,927	1.1%
2020	\$74,703,013	0.4%
2021	\$81,386,843	8.9%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2021 Total Liquor Taxes and Fees - Gross Receipts

	Fiscal Year 2021	Percent Total
Gallonage Tax	\$26,108,267	17.0%
Liquor Excise Tax	\$41,383,714	26.9%
Liquor Enforcement Tax	\$81,386,843	52.9%
Fees and Fines	<u>\$4,894,164</u>	<u>3.2%</u>
Total	\$153,772,988	100.0%

Alcoholic Beverage Licenses Issued

License Type	Count
Caterer	88
Class A Club - Social (500 members or less)	31
Class A Club - Social (Over 500 members)	15
Class A Club (Fraternal/Veterans)	151
Class B Club	54
Common Consumption Area Permit	14
Distributor - Beer	38
Distributor - Spirits	38
Distributor - Wine	43
Drinking Establishment	2016
Drinking Establishment/Caterer	174
Farm Winery	59
Farm Winery Outlet	12
Farmers' Market Sales Permit	15
Fulfillment House	31
Hotel Drinking Establishment	73
Hotel Drinking Establishment and Caterer	19
Manufacturer's License	6
Microbrewery License	71
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	12
Non-Beverage Permit	24
Non-Beverage User License	26
Packaging and Warehousing Facility Permit	2
Producer	2
Public Venue License	7
Retailer's License	715
Special Order Shipping License	854
Supplier Permit	1187
Temporary Permit (Issued CY2021 to date)	34
Total	5,812

