STATE OF KANSAS

DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

FISCAL YEAR ENDING JUNE 30, 2004

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
Income and Sales Tax Calendar---------- 21
Individual Income Tax ---------- 22
Corporate Income and Privilege Tax ---------- 28
Kansas Department of Revenue Tax Credits ---------- 31
Estate (Inheritance) Tax ---------- 32
Sales and Use Tax---------- 33
Motor Fuel Tax ---------- 46
Mineral Tax ---------- 49
Cigarette, Tobacco, and Bingo Taxes ---------- 55
Food Sales and Homestead Refunds---------- 58
Audit Assessments ---------- 60
Audit Collections---------- 61

Division of Property Valuation
Statewide Assessed Values and Taxes ---------- 62
Real and Personal Property Taxes Levied ---------- 65
Average Countywide Levies per $1,000 Assessed Valuation---------- 67
Preliminary Property Taxes Levied by County ---------- 69
Motor Vehicle Property Tax by County ---------- 70

Division of Vehicles
Vehicle and Driver License Fees---------- 72
Total Vehicle Revenue Collections---------- 73
Motor Vehicle Registrations---------- 75
Driver Licensing---------- 79

Division of Alcoholic Beverage Control
Gallonage Tax ---------- 81
Liquor Excise Tax---------- 82
Liquor Enforcement Tax ---------- 83
Total Taxes and Fees and Number of Licenses ---------- 84
Liquor-by-the-Drink ---------- 85

INTRODUCTION

DEPARTMENT OFFICIALS
JANUARY 2005

Joan Wagnon
Secretary of Revenue

SECRETARIAT STAFF

Jim Conant, Director
Resource Management

Jim Bartle, General Counsel
Legal Services

Richard Cram, Director
Office of Policy and Research

Tim Blevins, Chief Information Officer
Information Services

Nick Kramer, Manager
Internal Audit

Mike Boekhaus, Audit Administrator
Audit Services

DIVISIONS AND SUPPORTING BUREAUS

Tom Groneman, Director
Division of Alcoholic Beverage Control
Investigation and Inspection

Steve Stotts, Director
Division of Tax Operations
Administration
Channel Management
Compliance Management
Customer Relations
Enforcement

Mark Beck, Director
Division of Property Valuation
Administration
State Appraised
Technical Support
County Assistance

Carmen Alldritt, Director
Division of Vehicles
Motor Vehicle Registration
Driver License Iss/Driver Control

Selected Kansas Department of Revenue Telephone and FAX Numbers

Personnel	(785) 296-	3077
TTY (Hearing Impaired)	(785) 296-	3077
Alcoholic Beverage Control	(785) 296-	7015
TTY (Hearing Impaired)	(785) 296-	3946
Collections	(785) 296-	6121
TTY (Hearing Impaired)	(785) 296-	6117
Taxation	(785) 368-	8222
TTY (Hearing Impaired)	(785) 296-	6461
Vehicles	(785) 296-	3601
TTY (Hearing Impaired)	(785) 296-	3613
For registration to remit taxes:		
Sales, Use, Excise, Withholding	(785) 368-	8222
Billing and tax inquiries:		
Taxpayer Assistance Center for Topeka	(785) 368-	8222
Refund Information Line	1(800)894-	0318
For audit inquiries:		
Audit Services Bureau	(785) 296-	7719
For legal inquiries:		
Legal Services Bureau	(785) 296-	2381
For revenue collection statistical inquiries:		
Office of Policy and Research	(785) 296-	3082
Department Regional Offices Telephone Numbers:		
Kansas City Metro Assistance Center	(913) 631-	0296
Wichita Audit Office	(316) 337-	6163
Wichita Collections Office	(316) 337-	6153
Wichita Assistance Center	(316) 337-	6140

For assistance:		
Information - Department of Revenue	(785) 296-	3909
Bingo Tax	(785) 368-	8222
Cigarette and Tobacco Products	(785) 368-	8222
Corporate Income Tax	(785) 368-	8222
Dealer Licensing	(785) 296-	3626
Driver Control	(785) 296-	3671
Driver License Examination	(785) 296-	3963
Driver License Examination, Burlingame	(785) 266-	7380
Electronic Filing	(785) 296-	4066
Environmental Assurance Fee	(785) 296-	8222
Fiduciary	(785) 368-	8222
Food Sales Tax Refund Unit	(785) 368-	8222
Homestead Tax Refund Unit	(785) 368-	8222
Individual Income Estimated Tax	(785) 368-	8222
Individual Income Tax	(785) 368-	8222
Inheritance Tax	(785) 368-	8222
Intangibles Tax	(785) 368-	8222
Liquor Enforcement Tax	(785) 368-	8222
Liquor Excise Tax	(785) 368-	8222
Mineral Taxes	(785) 368-	8222
Motor Carrier Central Permit	(785) 296-	2356
Motor Carrier Services	(785) 291-	3384
Motor Fuel Taxes	(785) 368-	8222
Sales and Use Tax	(785) 368-	8222
Sand Royalty	(785) 296-	3500
Tax Appeals Section	(785) 296-	8460
Tire Excise Tax	(785) 368-	8222
Transient Guest Tax	(785) 368-	8222
Vehicle Rental Excise Tax	(785) 368-	8222
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
Audit Services	(785) 296-	0531
Customer Relations-Business Segment	(785) 296-	2073
Customer Relations-Motor Fuel	(785) 296-	4993
Customer Relations-Wage Earner	(785) 296-	8989
Driver Control	(785) 296-	6851
Driver License: Kansas City Regional	(913) 287-	9323
Driver License: Topeka, Docking	(785) 296-	0691
Driver License: Topeka, Burlingame	(785) 266-	7382
Driver License: Wichita, Parklane	(316) 682-	8125
Driver License: Wichita, Meridian	(316) 942-	5281
Kansas City Metropolitan Asssistance Center	(913) 631-	6215
Motor Carrier Services	(785) 296-	7872
Motor Carrier Services Central Permit	(785) 296-	7872
Personnel Services	(785) 296-	1107
Property Valuation Division	(785) 296-	2320
Secretary of Revenue & Secretariat	(785) 368-	8392
Taxation, Director's Office	(785) 296-	8974
Taxpayer Assistance	(785) 291-	3614
Titles and Registration	(785) 296-	3852
Wichita Audit Office	(316) 337-	6162
Wichita Collections Office	(316) 337-	6162

Comparison of Kansas and Selected States, Various Tax Rates - 2003

	Beer Per Gallon Alcoholic Content of 4.5%[1]	Light Wine Per Gallon Alcoholic content of 12%	Cigarette Per Pack of 20	Motor Fuel Per Gallon
Colorado	$0.08	$0.28	$0.20	$0.22
Iowa	$0.19	$1.75	$0.36	$0.203
Kansas	**$0.18**	**$0.30**	**$0.79**	**$0.24**
Missouri	$0.06	$0.36	$0.17	$0.1703
Nebraska	$0.31	$0.95	$0.64	$0.257
Oklahoma	$0.40	$0.72	$0.23	$0.17

[1] Rates per 31-gallon barrel have been converted to rates per gallon. In some cases this required rounding of the per gallon rate.

Source: Tax Rates and Tax Burdens In The District of Columbia, A Nationwide Comparison, 2003, Govt of the District of Columbia

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	1999 (r)	2000 (r)	2001 (r)	2002 (r)	2003	2002-03 % change	Descending Rank 2002	Descending Rank 2003
Colorado	$30,492	$33,371	$34,482	$34,124	$34,510	1.1%	1	1
Iowa	$25,118	$26,554	$27,178	$27,905	$28,398	1.8%	5	5
Kansas	$26,195	$27,694	$28,662	$28,870	$29,545	2.3%	4	3
Missouri	$25,697	$27,243	$27,897	$28,391	$29,094	2.5%	3	4
Nebraska	$26,465	$27,627	$28,679	$28,869	$30,331	5.1%	2	2
Oklahoma	$22,567	$24,410	$26,015	$25,812	$26,567	2.9%	6	6
United States	$27,939	$29,847	$30,580	$30,795	$31,459	2.2%		

Per Capita Disposable Personal Income

	1999 (r)	2000 (r)	2001 (r)	2002 (r)	2003	2002-03 % change	Descending Rank 2002	Descending Rank 2003
Colorado	$25,948	$28,236	$29,577	$29,982	$30,694	2.4%	1	1
Iowa	$22,076	$23,389	$24,001	$25,113	$25,725	2.4%	5	5
Kansas	$22,775	$24,048	$25,003	$25,731	$26,602	3.4%	4	3
Missouri	$22,345	$23,677	$24,261	$25,240	$26,121	3.5%	3	4
Nebraska	$23,175	$24,091	$25,119	$25,790	$27,404	6.3%	2	2
Oklahoma	$19,887	$21,519	$23,007	$23,168	$24,042	3.8%	6	6
United States	$23,974	$25,472	$26,244	$27,149	$28,019	3.4%		

Disposable Personal Income as Percent of Personal Income

	1999 (r)	2000 (r)	2001 (r)	2002 (r)	2003
Colorado	85.1%	84.6%	85.8%	87.9%	88.9%
Iowa	87.9%	88.1%	88.3%	90.0%	90.6%
Kansas	86.9%	86.8%	87.2%	89.1%	90.0%
Missouri	87.0%	86.9%	87.0%	88.9%	89.8%
Nebraska	87.6%	87.2%	87.6%	89.3%	90.3%
Oklahoma	88.1%	88.2%	88.4%	89.8%	90.5%
United States	85.8%	85.3%	85.8%	88.2%	89.1%

(r) revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," October 2004, Tables 3 and 4; http://www.bea.doc.gov/bea/regional/articles

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions for 2003

		Tax Rates	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
		Range	Up To	Over	Single	Married Joint	Dependents	Single	Married Joint
Colorado		4.63% of federal taxable income with certain modifications				-	-	-	-
Iowa		0.36%-8.98%	$1,224	$55,080	$40	$80	$40	$1,550	$3,830
Kansas	**S.M/S**	**3.5%-6.45%**	**$15,000**	**$30,000**	**$2,250**	**$4,500**	**$2,250**	**$3,000**	**$6,000**
	M/J	**3.5%-6.45%**	**$30,000**	**$60,000**					
Missouri		1.5%-6.0%	$1,000	$9,000	$2,100	$4,200	$1,200	$4,750	$9,500
Nebraska	M/S	2.56%-6.84%	$2,000	$23,375	$101	$202	$101	$4,750	$7,950
	S	2.56%-6.84%	$2,400	$26,500					
	M/J	2.56%-6.84%	$4,000	$46,750					
	HH	2.56%-6.84%	$3,800	$35,000					
Oklahoma	S,M/S	0.5%-7.0%	$1,000	$10,000	$1,000	$2,000	$1,000	$2,000	$2,000
(w/o Fed Deduct)	SS,HH,M/J	0.5%-7.0%	$2,000	$21,000					
(w/Fed Deduct)	S,M/S	0.5%-10.0%	$1,000	$16,000	$1,000	$2,000	$1,000		
	SS,HH,M/J	0.5%-10.0%	$2,000	$24,000					

Notes:
Iowa - Brackets and standard deductions are indexed for inflation.
Missouri and Nebraska- Standard deductions and exemptions are tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.
Oklahoma -The deduction given is applicable to all filers, excluding married filing separately filers, with AGI over $13,333. For those with AGI between $6,666 and $13,333 the standard deduction is 15% of AGI and for those with AGI of les than $6,666 the standard deduction is $1,000. For married fifling separately filers, the standard deduction is $500 or 15% of AGI, but not to exceed $1,000.

Source: Tax Rates and Tax Burdens, 2003, source for tax rates, taxable income brackets and personal exemptions
Facts & Figures on Government Finance, 38th edition, source for standard deductions

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, 2003.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base-business income	Income from the regular course of business that constitutes an integral part of the taxpayer's regular business.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Income from the regular course of business that constitutes an integral part of the taxpayer's regular business.	All income is presumed to be business income.	NA
Tax Base-nonbusiness income	Dividends, interest, rents, royalties, and certain capital gains.	Income not earned as part of a unitary business.	Any income other than business income.	Dividends, interest, rents, royalties, and certain capital gains.	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.

NA - Not Applicable

Source: 2004 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, 2003.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	5%	5.3%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	Monthly:Tax Liability>=$300/qtr Quarterly:Tax Liability<$300/qtr Annually:Tax Liability<$300/qtr	Monthly:Tax Liability=$500-$5,000/mo Quarterly:Tax Liability=$30-$1,500/qtr Semimonthly:Tax Liability<$60,000/yr Annually:Tax Liability<$120/yr	Monthly:Tax Liability=>$1,600 sales/year Quarterly:Tax Liability $80-$1,600 sales/year Annually:Tax Liability<$80 in sales tax/year	Monthly:Tax Liability>=$5,917 sales/mo Quarterly:Tax Liability<=$11,811 sales/qtr Annually:Tax Liability<=$1,065 sales/qtr	Monthly:Tax Liability>$3,000/yr Quarterly:Tax Liability=$900-$3,000/yr Annually:<$900 sales/yr	Monthly:Tax Liability $25,000 avg sales tax for month remitted for prior fiscal year Semi-monthly: >$25,000 in sales tax liability Twice a year: $50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	Yes	Yes	Yes	Yes
Percent or range of rates for local sales tax	Up to 5.3%	0.5% - 2% (sls only)	0.25 - 2.75%	0.125% - 4.0%	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, special districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available

Source: 2004 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

								K.S.A.:
Individual Income Tax								79-32,110
Tax Rates, Resident, married, joint								
taxable income not over	$30,000	@	3.50%					
taxable income not over	$60,000	@	$1,050	plus	6.25%	over $30,000		
taxable income over	$60,000	@	$2,925	plus	6.45%	over $60,000		
Tax Rates, Resident, others								
taxable income not over	$15,000	@	3.50%					
taxable income not over	$30,000	@	$525 plus 6.25% of excess over $15,000					
taxable income over	$30,000	@	$1,462.50 plus 6.45% of excess over $30,000					
Corporation	total taxable income	@	4.00%	plus	3.35%	surtax on taxable income over $50,000	7.350%	79-32,110(c)
Banks	total net income	@	2.25%	plus	2.125%	surtax on taxable income over $25,000	6.375%	79-1107
Trusts and S&Ls	total net income	@	2.25%	plus	2.25%	surtax on taxable income over $25,000	6.750%	79-1108
Estate Tax	Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax."							79-15,102
State Retailers Sales Tax			5.3%					79-3603
State Compensating Use Taxes			5.3%					79-3703
Local Retailers Sales Tax			up to 1.0% for counties; up to 2.0% for cities					12-189
Local Use Sales Tax (eff 7/1/03)			up to 1.0% for counties; up to 2.0% for cities					12-191
Motor Fuel Tax/per Gallon			FY03	FY04				
Regular Motor Fuel/gallon			$0.23	$0.24				79-34,141
Gasohol/gallon			$0.23	$0.24				79-34,141
Diesel/gallon			$0.25	$0.26				79-34,141
LP-Gas/gallon			$0.22	$0.23				79-34,141
Compress Nat Gas/120 CF = gallon			$0.22	$0.23				KAR. 92-14-9
Trip Permits/each			$12.50	$13.00				79-34,118
Mineral Tax								79-4217, 4219
Oil/gross taxable value			8.00%	with	3.67%	property tax credit		
Gas/gross taxable value			8.00%	with	3.67%	property tax credit		
Coal/ton			$1.00					
Cigarette Tax			(eff 1/1/03)					79-3310
Package of 20			$0.79					
Package of 25			$0.99					
Tobacco Tax								79-3371
Wholesale price			10.00%					
Bingo Tax								79-4704
Bingo faces			$0.002					
Retail price - Instant			1.00%					
Gross receipts - Call			3.00%	(No longer effective July 1, 2003)				
Property Tax (State levy)								76-6b01
Assessed Valuation			1.5 mills					76-6b02
State School District Finance Levy								
Assessed Valuation			20 mills					72-6431
Liquor Gallonage Tax								
Strong Beer and CMB/gallon			$0.18					41-501(b)
Alcohol & Sprits/gallon			$2.50					41-501(b)
Light Wine/gallon			$0.30					41-501(b)
Fortified Wine/gallon			$0.75					41-501(b)
Liquor Excise Tax (Drinking Establishments)								79-41a02
Gross receipts			10.00%					
Liquor Enforcement (Liquor Stores)								79-4101
Gross receipts			8.00%					
Marijuana Stamp Tax								79-5202
Marijuana/gram or portion of gram			$3.50					
Controlled Substance/ gram or portion of gram			$200.00					
Controlled Substance/50 dose unit or portion of unit			$2,000					
New Tire Tax/per tire			$0.25					65-3424d
Car Line Tax/gross earnings			2.5%					79-907
Sand Royalty/per ton			$0.15/ton					70a-102
Environ. Fee/gallon petroleum product			$0.01	each of two funds has maximum and minimum limits				65-34,117
Water Fee/1,000 gallons			$0.032	($0.03 is collected for the Kansas Water Office and $.002 is collected for H&E, K.A.R. 28-15-12.)				82a-954
Clean Drinking Water Fee/1,000 gallons			$0.030					82a-2101
Oil Inspection Fee/barrel (50 gallons)			$0.015/barrel					55-426
Vehicle Rental Excise Tax/gross receipts			3.5%	for rentals not exceeding 28 days				79-5117
Drycleaning								65-34,141
Environmental Surcharge/gross receipts			2.5%					
Solvent Fee (chlorinated)/gallon			$5.50					
Solvent Fee (non-chlorinated)/gallon			$0.35					

FY 2004 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Individual Income		State General Fund				79-32,105
		then	up to 1%	(of withholding) to SKILL Fund (IMPACT Fund, beginning FY 1997)		74-50,107
Corporate Income		State General Fund				79-32,105
Privilege Tax		State General Fund				79-1112
Estate Tax		State General Fund				79-15,100
State Sales and Use	95.3%	State General Fund				79-3620, 3710
	4.7%	State Highway Fund				
Motor Fuel Taxes	$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	38.45%	Special City/County Highway Fund				79-34,142
		after	$625 thou/qrt	County Equalization & Adjustment Fund	15th of Jan, April, July, Oct	79-3425c
	61.55%	State Highway Fund				79-34,142
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Oil Inspection Fee		State General Fund				55-427
Minerals (Severance) Tax	93%	State General Fund				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Cigarette & Tobacco Taxes		State General Fund				79-3387
Bingo Enforcement Tax	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
Controlled Substances Tax		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
New Tires Excise Tax		Waste Tire Management Fund				65-3424
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Water Protection Fee		State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee		94.898% State General Fund				
		5.102% State Highway Fund				82a-2101
Private Car Line Tax		Car Company Tax Fund				79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
		State Water Plan Fund	25%	to counties and drainage districts, after expenses		82a-309
				2/3 of 50% is to drainage district on the river	yearly	82a-309
				1/3 of 50% to other drainage districts in county	yearly	82a-309
Transient Guest	98%	County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2%	State General Fund				12-1694
						12-1694
Property Tax (Statewide	1 mill	Educational Building Fund				76-6b01, 76-6b02
Assessed Value)	.5 mill	Institutional Building Fund				76-6b04
Motor Carrier Property Tax		State General Fund				79-6a04, 6a10
		then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Motor Vehicle Property Tax		County Treasurers				79-5109
		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
			1/3	Institutional Building Fund	July 20 and Sep 5	79-5109

FY 2004 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

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

Notes:

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

(b) County retains: 75¢ for each registration; $2 for each title; $2.25 registration service fee & in 1993 ID Card service fee; and up to $9,800/year for extra compensation.

$5 fee for registration of antique vehicles is retained (K.S.A. 8-157(b)). $1.15 ($1.00 eff.7/1/99) of each title application goes to the VIPS/CAMA Technology Hardware Fund.

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

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

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

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

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

County	Individual Income Tax Liability TY 02	Individual Income Tax Liability (Per cap) TY 02	Sales Tax FY 04	Sales Tax (Per cap) FY 04	Vehicle Property TY 03	Vehicle Property (Per cap) TY 03	Real/Personal Property TY 03	Real/Personal Property (Per cap) TY 03
Allen	$4,484,074	$315	$5,897,666	$424	$1,301,012	$91	$9,624,824	$676
Anderson	$2,515,184	$309	$2,832,975	$345	$795,994	$98	$7,694,148	$944
Atchison	$5,385,135	$323	$6,750,559	$403	$1,510,607	$91	$13,501,943	$809
Barber	$1,642,090	$323	$2,659,230	$528	$618,570	$122	$7,433,967	$1,462
Barton	$10,263,755	$370	$17,528,045	$638	$3,621,309	$131	$25,309,434	$912
Bourbon	$4,374,373	$288	$6,016,045	$399	$1,543,585	$102	$10,969,680	$723
Brown	$2,864,371	$273	$3,611,718	$346	$867,946	$83	$8,717,776	$830
Butler	$33,725,615	$557	$24,092,082	$394	$7,322,891	$121	$52,401,565	$866
Chase	$855,012	$292	$763,031	$246	$263,192	$90	$4,146,249	$1,415
Chautauqua	$1,051,299	$250	$927,746	$222	$404,968	$96	$2,993,585	$711
Cherokee	$3,894,112	$177	$4,980,435	$228	$1,413,217	$64	$11,846,844	$540
Cheyenne	$710,904	$228	$976,598	$330	$222,037	$71	$3,432,148	$1,099
Clark	$789,574	$331	$577,047	$247	$346,314	$145	$5,115,626	$2,148
Clay	$2,850,783	$328	$3,314,479	$387	$925,014	$106	$7,889,668	$906
Cloud	$3,098,200	$312	$5,093,650	$517	$1,107,935	$112	$9,728,620	$980
Coffey	$4,138,828	$465	$3,457,085	$392	$499,773	$56	$30,471,138	$3,423
Comanche	$721,197	$363	$808,804	$422	$224,860	$113	$4,446,880	$2,240
Cowley	$13,621,535	$374	$14,713,853	$410	$3,592,423	$99	$28,877,371	$793
Crawford	$12,709,066	$334	$18,161,621	$473	$2,942,160	$77	$22,820,079	$600
Decatur	$978,865	$287	$845,218	$257	$350,502	$103	$3,820,847	$1,121
Dickinson	$7,312,566	$382	$8,181,375	$425	$1,754,188	$92	$14,247,750	$744
Doniphan	$1,536,724	$187	$1,595,858	$196	$535,694	$65	$6,298,532	$767
Douglas	$52,087,450	$509	$60,944,886	$592	$8,032,149	$79	$93,964,615	$918
Edwards	$984,092	$295	$913,729	$279	$409,428	$123	$5,394,444	$1,617
Elk	$670,908	$214	$796,627	$252	$284,756	$91	$3,130,142	$997
Ellis	$12,909,170	$473	$22,849,200	$840	$2,718,213	$100	$25,349,556	$929
Ellsworth	$2,365,641	$369	$1,953,984	$308	$800,662	$125	$7,289,982	$1,136
Finney	$12,912,674	$325	$24,768,136	$632	$3,130,828	$79	$44,398,243	$1,117
Ford	$12,326,775	$377	$19,571,661	$593	$3,546,318	$109	$30,896,993	$946
Franklin	$10,372,207	$410	$12,309,209	$482	$2,631,094	$104	$20,420,200	$806
Geary	$6,207,566	$235	$13,287,102	$505	$2,067,754	$78	$15,293,408	$579
Gove	$1,070,082	$358	$1,319,814	$454	$299,177	$100	$3,853,522	$1,288
Graham	$795,544	$279	$1,233,608	$439	$352,837	$124	$4,461,766	$1,567
Grant	$3,364,649	$426	$4,523,195	$584	$585,118	$74	$20,603,507	$2,610
Gray	$2,536,783	$420	$1,740,478	$287	$726,504	$120	$7,749,517	$1,282
Greeley	$580,962	$395	$545,738	$384	$216,189	$147	$3,615,758	$2,456
Greenwood	$2,186,231	$286	$2,018,835	$270	$813,075	$106	$7,531,148	$984
Hamilton	$973,668	$366	$911,315	$342	$337,208	$127	$7,098,365	$2,671
Harper	$2,016,176	$321	$2,767,218	$446	$851,132	$136	$8,325,407	$1,326
Harvey	$15,528,091	$465	$16,302,923	$487	$2,970,720	$89	$25,134,925	$753
Haskell	$1,662,148	$387	$1,405,835	$331	$367,497	$86	$12,177,682	$2,838
Hodgeman	$611,065	$284	$436,620	$203	$283,198	$132	$3,991,409	$1,857
Jackson	$5,194,381	$408	$5,039,956	$387	$1,150,636	$90	$8,192,370	$643
Jefferson	$8,655,080	$464	$3,607,695	$192	$2,060,150	$110	$14,281,683	$765
Jewell	$865,320	$248	$690,301	$201	$389,991	$112	$4,666,461	$1,335
Johnson	$408,661,277	$858	$431,171,107	$886	$60,268,859	$126	$666,928,615	$1,400
Kearny	$1,563,925	$344	$1,038,303	$226	$297,595	$66	$15,973,561	$3,516
Kingman	$3,230,622	$383	$2,678,443	$320	$993,130	$118	$9,772,070	$1,160
Kiowa	$1,060,937	$341	$1,248,994	$396	$398,577	$128	$6,212,440	$1,999
Labette	$6,622,219	$297	$8,576,667	$385	$2,142,682	$96	$15,480,737	$695
Lane	$761,164	$381	$578,891	$297	$293,063	$147	$3,640,006	$1,820
Leavenworth	$25,541,471	$361	$24,516,971	$343	$7,026,334	$99	$50,379,003	$712
Lincoln	$906,873	$256	$827,838	$237	$405,379	$114	$4,784,073	$1,351
Linn	$2,940,396	$304	$2,329,750	$240	$766,602	$79	$13,991,646	$1,446
Logan	$998,957	$333	$1,371,575	$480	$329,644	$110	$4,287,846	$1,430
Lyon	$13,465,996	$375	$18,753,734	$524	$3,224,076	$90	$26,912,788	$750
Marion	$4,463,138	$337	$3,761,826	$283	$1,188,262	$90	$11,420,447	$862
Marshall	$4,177,394	$395	$4,615,909	$436	$1,078,186	$102	$10,010,061	$946
McPherson	$18,377,022	$625	$15,955,362	$544	$2,956,088	$101	$31,310,062	$1,064

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 Tax Liability TY 02	Individual Income Tax Liability (Per cap) TY 02	Sales Tax FY 04	Sales Tax (Per cap) FY 04	Vehicle Property TY 03	Vehicle Property (Per cap) TY 03	Real/Personal Property TY 03	Real/Personal Property (Per cap) TY 03
Meade	$1,395,908	$302	$1,297,945	$278	$444,712	$96.3	$9,847,273	$2,131
Miami	$14,276,160	$494	$12,782,425	$438	$3,368,855	$116.6	$29,563,472	$1,023
Mitchell	$2,674,412	$400	$3,628,368	$541	$840,507	$125.6	$6,846,865	$1,023
Montgomery	$10,891,542	$308	$17,795,594	$509	$3,716,172	$105.3	$28,394,722	$804
Morris	$2,092,941	$344	$2,114,497	$353	$549,988	$90.4	$5,428,375	$893
Morton	$1,419,005	$422	$1,571,624	$474	$267,007	$79.5	$11,840,759	$3,524
Nemaha	$3,952,110	$378	$3,771,117	$359	$1,026,544	$98.1	$8,775,774	$839
Neosho	$5,434,667	$327	$9,526,966	$575	$1,996,088	$120.0	$12,645,594	$760
Ness	$1,163,314	$351	$1,943,638	$615	$434,903	$131.2	$5,357,844	$1,616
Norton	$1,770,342	$301	$2,162,914	$373	$591,658	$100.6	$5,068,132	$862
Osage	$6,441,109	$381	$3,879,403	$231	$1,474,062	$87.1	$11,354,626	$671
Osborne	$1,146,394	$271	$1,638,959	$392	$496,008	$117.1	$4,657,286	$1,099
Ottawa	$2,424,498	$386	$1,345,885	$218	$699,804	$111	$6,458,506	$1,027
Pawnee	$2,253,316	$324	$2,453,386	$361	$881,760	$127	$7,719,798	$1,111
Phillips	$1,847,963	$315	$2,276,566	$402	$636,979	$108	$6,136,741	$1,045
Pottawatomie	$7,794,610	$422	$16,287,617	$870	$1,303,841	$71	$27,484,282	$1,487
Pratt	$4,075,977	$427	$6,766,910	$717	$1,329,084	$139	$13,013,717	$1,364
Rawlins	$1,023,305	$354	$729,234	$257	$330,782	$115	$4,253,954	$1,473
Reno	$27,918,347	$438	$39,829,680	$624	$6,460,628	$101	$61,222,722	$960
Republic	$1,514,986	$277	$1,764,870	$333	$625,369	$114	$6,746,334	$1,234
Rice	$3,323,263	$316	$3,209,899	$308	$1,146,320	$109	$12,593,516	$1,199
Riley	$22,191,836	$361	$27,907,947	$448	$4,159,997	$68	$35,998,539	$586
Rooks	$1,627,191	$296	$2,224,629	$411	$685,803	$125	$6,930,567	$1,262
Rush	$1,092,746	$313	$783,573	$229	$426,012	$122	$4,790,759	$1,372
Russell	$2,335,482	$331	$3,184,471	$461	$961,665	$136	$9,091,826	$1,289
Saline	$26,565,495	$493	$43,598,195	$811	$5,175,216	$96	$46,297,292	$859
Scott	$2,205,870	$448	$2,429,571	$506	$629,116	$128	$8,130,797	$1,652
Sedgwick	$286,976,431	$621	$330,053,418	$713	$44,736,765	$97	$370,794,859	$803
Seward	$6,935,265	$301	$16,155,575	$700	$1,748,110	$76	$23,315,180	$1,011
Shawnee	$98,882,957	$579	$121,271,467	$710	$19,288,557	$113	$171,047,328	$1,002
Sheridan	$1,063,162	$403	$909,416	$342	$327,918	$124	$3,568,693	$1,351
Sherman	$2,194,129	$343	$4,333,695	$690	$631,526	$99	$6,669,549	$1,042
Smith	$1,194,821	$274	$1,365,752	$327	$474,114	$109	$5,164,666	$1,183
Stafford	$1,287,184	$276	$1,461,774	$319	$588,491	$126	$7,966,412	$1,709
Stanton	$885,383	$367	$687,322	$286	$231,662	$96	$8,098,599	$3,360
Stevens	$2,227,451	$418	$2,047,603	$380	$317,849	$60	$17,523,707	$3,287
Sumner	$9,968,598	$390	$7,157,532	$283	$2,857,662	$112	$22,843,150	$895
Thomas	$3,038,001	$375	$5,619,840	$708	$876,775	$108	$9,867,422	$1,219
Trego	$936,606	$298	$1,262,394	$407	$376,998	$120	$4,529,839	$1,443
Wabaunsee	$2,921,439	$435	$1,154,810	$171	$684,854	$102	$7,013,456	$1,044
Wallace	$460,724	$272	$497,748	$307	$167,545	$99	$2,839,323	$1,678
Washington	$1,757,005	$280	$1,487,707	$243	$698,141	$111	$7,475,669	$1,192
Wichita	$979,521	$391	$694,986	$284	$292,264	$117	$4,454,038	$1,780
Wilson	$3,087,148	$304	$2,826,720	$280	$929,258	$92	$7,071,753	$697
Woodson	$858,990	$234	$838,778	$231	$364,677	$99	$3,566,063	$972
Wyandotte	$44,658,155	$282	$79,673,410	$507	$17,185,969	$109	$157,034,282	$992
Total	$1,526,423,154	$562	$1,647,554,383	$605	$281,995,318	$104	$2,778,207,194	$1,023

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

Selected 2004 Enacted Kansas Legislation Administered by the Department

Economic Development

Senate Bill 334 provides for a new income tax credit for agri-tourism development.

Senate Bill 395 amends the tax increment financing law to allow any redevelopment district established prior to January 1, 2003, to continue to receive transient guest, sales and use taxes from taxpayers, whether or not revenues from such taxes are received by the city.

House Bill 2647 establishes the Bioscience Authority, setting forth its powers and functions. The bill further creates the Bioscience Development Investment Fund which will not be a part of the state treasury. Funds in the Bioscience Development Investment Fund would belong exclusively to the Authority. The Secretary of Revenue and the Authority would establish the base year of taxation for all bioscience companies and all state universities conducting bioscience research in the state. The Secretary of Revenue, the Authority, and the Board of Regents would establish the number of bioscience employees associated with state universities and report annually and determine the taxation base annually for the following 15 years from the effective date of the Act. However, only 95.0 percent of withholding taxes based on wages paid to bioscience employees would be transferred to the EIIAIF. All of the incremental state taxes generated by the growth of bioscience companies and research institutions over and above the base taxation year would go into the Fund. The baseline amount of state taxes would go to the State General Fund each year. The Bioscience Development Investment Fund would be used to fund programs and repay bonds.

Bioscience Development Financing Act would create a tax increment financing district for bioscience development. One or more bioscience development projects could occur within an established bioscience development district. The process for establishing the district would follow the tax increment financing statutes. However, no bioscience development district can be established without the approval of the Authority. The bill would allow counties to establish bioscience development districts in unincorporated areas. KDFA may issue special obligation bonds to finance a bioscience development project. The bonds would be paid with ad valorem tax increments, private sources, contributions, or other financial assistance from the state and federal government. In addition, the bill would create the Bioscience Development Bond Fund which would be managed by the Authority and not be part of the state treasury. A separate account will be created for each bioscience development district (BDD) and distributions will pay for the bioscience development project costs in a BDD.

Starting on January 1, 2006 and annually thereafter, the secretary of revenue is required to annually report to the legislature on the cost effectiveness of sales tax and income tax incentive programs.

Kansas, Inc. is required to include in its annual K.S.A. 74-8004 tax incentive report an evaluation of the effectiveness of the Bioscience Authority activities.

The IMPACT Program is amended to allow the secretary of commerce to make direct investments of work force development funds with state institutions. The ceiling for amounts credited to the IMPACT program repayment fund (from Kansas withholding taxes) that can be used for bond repayment is raised from 10% to 20% of 1.5% (this increases to 2% effective 7/1/05) of all Kansas withholding taxes.

The angel investor tax credit act replaces the venture capital investment tax credit program, effective for tax years 2005 and thereafter. The program is to be administered by KTEC and provides for a tax credit equal to 50% of the contribution for "seed capital" funds (cash investment in the securities of a qualified business), with an annual cap of $2 million in credits allowed per year, and a cumulative limit of $20 million in credits allowed over the life of the program. Individual investors can claim no more than $50,000 in credits per year per business, with a limit of investments in no more than 5 qualified businesses per year. The tax credit program expires in tax year 2016. The secretary of commerce will supply annually to the department of revenue a report on the effectiveness of the program.

The downtown redevelopment act and program is established, allowing cities to establish downtown redevelopment areas with the department of commerce, and providing for property tax increment financing.

Property Tax

House Sub. for Senate Bill 147 amends KSA 79-201f, to repeal an exemption for certain personal property moving in interstate commerce; and KSA 79- 5a01, to clarify that the definition of public utility would include brokers that now or hereafter own, control, and hold for resale stored natural gas.

The bill also expands the Homestead Property Tax Refund Program effective for TY 2004 by increasing the upper threshold income level from $25,000 to $26,300.

It expands retroactive to TY 2003 a property tax exemption for business aircraft to replace a requirement that the aircraft be "actually and regularly used exclusively" to earn income for owners with a requirement that the aircraft be used "predominantly" for such purpose.

Senate Sub. for House Bill 2375 amends the definition of "residential" for property tax classification purposes to provide that such term would include land and improvements used to store household goods and personal effects not used for the production of income, even when such land and improvements are not contiguous to land accommodating a dwelling or home.

It provides that the property tax exemption for household goods and personal effects would be extended to such items used in the home for "bed and breakfast home purposes" as defined in KSA 79-1439.

It amends KSA 79-1439 to clarify that residential real property used for bed and breakfast home purposes would be eligible for the 11.5 assessment rate applicable to other residential property. A bed and breakfast home would be defined to include residences with five or fewer bedrooms available for overnight guests who stay for not more than 28 consecutive days and for which there is compliance with all zoning and other ordinances or laws pertaining to facilities which lodge and feed guests.

It amends an exemption relating to not-for-profit cooperative housing projects approved by the US Department of Housing and Urban Development (HUD). Under the new language, projects obtaining financing from entities other than HUD would be able to retain their property tax exemption, provided that the articles of incorporation or by-laws are amended to require that the corporations will continue to operate in compliance with certain HUD affordability income guidelines.

Taxation

Senate Bill 141 creates a centralized administrative appeals office, to be phased in over several years, so that by July 1, 2009, practically all administrative hearings (with some limited exceptions) pursuant to the Kansas Administrative Procedures Act will be handled by this office on behalf of all state agencies, although agency heads will have the option of conducting the hearings.

The provision requiring that cigarette manufacture license violation hearings be conducted in Topeka at the Director of ABC's office is deleted, effective July 1, 2007.

House Sub. for Senate Bill 147 authorizes retailers, prior to January 1, 2005, to elect to utilize origin-based sales tax sourcing provisions in effect on June 30, 2003, as an alternative to the destination-based sourcing provisions which became effective July 1, 2003. On and after January 1, 2005, all retailers would be required to be in full compliance with the destination-sourcing provisions. The Secretary of Revenue subsequently would be authorized to waive penalties and interest that would otherwise be imposed relative to the failure of taxpayers to properly implement destination sourcing, provided such failure is due to "reasonable" causes. (streamlined sales tax issue).

It amends the sales tax law to provide that in the case of isolated sales of motor vehicles or trailers, the tax would be charged on the greater of the stated selling price or the valuation of the motor vehicles or trailers pursuant to the motor vehicle tax law (KSA 79-5105 *et seq.*).

It also allows those public water supply systems which did not previously avail themselves of an option to impose a clean water drinking fee in exchange for obtaining a sales tax exemption to again have that opportunity on and after January 1, 2005.

In addition, it extends several sales tax exemptions; decelerates from monthly to quarterly the sales tax filing requirements for retailers with annual liability of $1,600 to $3,200; requires the Secretary of Revenue to adopt rules and regulations regarding the filing of documentation to support income, premiums, and privilege tax credits claimed to help offset a portion of property taxes actually and timely paid for commercial and industrial machinery and equipment.

It requires individuals to make Kansas estimated tax payments if they reasonably expect to owe, after withholding and credits, tax of at least $500. Under current law, estimated tax payments are due if the expected liability is at least $200.

It reduces, effective for TY 2004 and thereafter, the rate of the franchise tax from 0.2 percent of shareholder equity or net worth to 0.125 percent. The maximum liability "cap" of $5,000 under current law also would be increased to $20,000; and a new exemption would be provided for entities with equity or net worth of $100,000 or less. Administration of the franchise tax based on shareholder equity or net worth would be relocated from the Secretary of State to the Department of Revenue. Corporations and associations, limited liability companies, limited partnerships, and business trusts would be required to file annual returns with the Director of Taxation and remit the franchise tax liability before April 15 of each year.

Selected 2004 Enacted Kansas Legislation Administered by the Department

Senate Bill 384 is a highway finance bill that makes permanent the 5.3% state sales and use tax rate and increases the fraction of the state sales tax revenue transferred to the state highway fund, starting July 1, 2006 (19/265), increasing that fraction again effective July 1, 2007 (13/106).

Senate Sub. for House Bill 2375 makes a number of changes in various state and local tax laws. It authorizes cities to establish redevelopment districts to finance the investigation and remediation of certain floodplains. Cities would be authorized to establish an annual floodplain increment in property taxes, provided that the increment could not exceed 20 percent of the amount of taxes produced in the year the redevelopment districts were first established.

The bill provides a motor fuel tax exemption for the sale of kerosene used as a fuel to power antique steam motor vehicles first manufactured prior to 1940.

It makes clarifying changes to language in the motor fuel tax refund statute, KSA 79-3458, regarding necessary documentation by authorizing invoices or self-generated lists approved by the Director of Taxation; and by further eliminating the current requirement that only hard-copy original invoices are acceptable for documentation purposes.

It replaces the formal appeal process for drug tax assessments, currently under the Kansas Administrative Procedures Act (KAPA), with an informal conference process similar to that used currently for income and sales tax administrative appeals.

In addition, it requires, as of January 1, 2005, organizations with entity-based sales tax exemptions to apply for identification numbers from the Department of Revenue, which would subsequently be required to be shown on exemption certificates presented to retailers.

It also increases the mineral severance tax minimum production exemption renewal period from one year to two years on oil wells and oil production leases. The bill also adds the definition of "lease number", *i.e.*, the number assigned by the director of taxation to identify each well, lease, or combination of wells within a lease.

House Bill 2545 provides a new subtraction from federal adjusted gross income, beginning in tax year 2005 and thereafter, for up to $500 in tax year 2005, $600 in tax year 2006, $700 in tax year 2007, $800 for tax year 2008, $900 for tax year 2009, and $1,000 for tax years 20010 and thereafter for qualified long-term care insurance premiums.

House Bill 2682 provides a number of requirements for individuals and companies selling cigarettes over the Internet, telephone, or by any other type of mail-order transaction.

Vehicles

Senate Bill 141 in relation to the Department of Revenue, effective July 1, 2008, motor vehicle dealer's license violation hearings on tag violations are to be conducted by the office of administrative appeals. Also effective that date, any other hearings governed by KAPA arising at the department must be heard either by the agency head or by the office of administrative appeals.

Senate Bill 147 changes the method for determining sales tax on isolated and occasional sales. It states the base for computing sales tax shall be the stated selling price of the motor vehicle or the property tax value, whichever is higher.

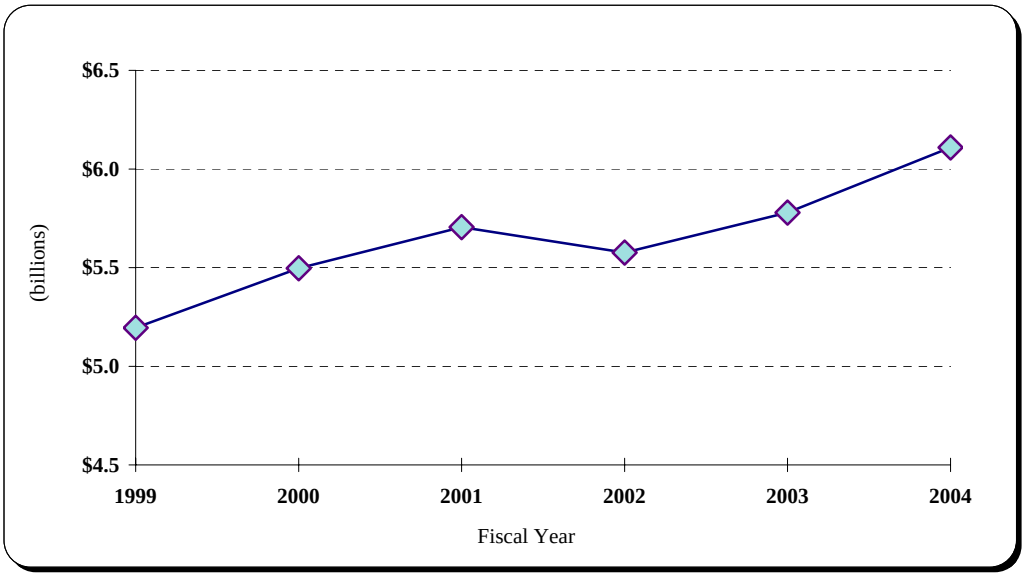
Senate Sub. for House Bill 2375 requires the suspension or revocation of vehicle dealers' licenses when such dealers are delinquent in sales or withholding taxes for three consecutive months. (HB 2648)

Senate Substitute for House Bill 2404 is a bill relating to drivers' licenses and identification cards. The bill rolls two bills introduced earlier this session. It eliminates the use of a taxpayer identification number, if the applicant does not have a social security number, on drivers' licenses or ID cards. It also relates to medical information reported to the Division of Vehicles concerning drivers' licenses.

House Bill 2563 effective January 1, 2005, Kansas residents in the full-time military stationed outside of Kansas may have up to 2 motor vehicles exempt from property tax during such period.

Total Department of Revenue Collections before Refunds

Total Department of Revenue Collections (before refunds) increased by 5.7% compared to the prior fiscal year.

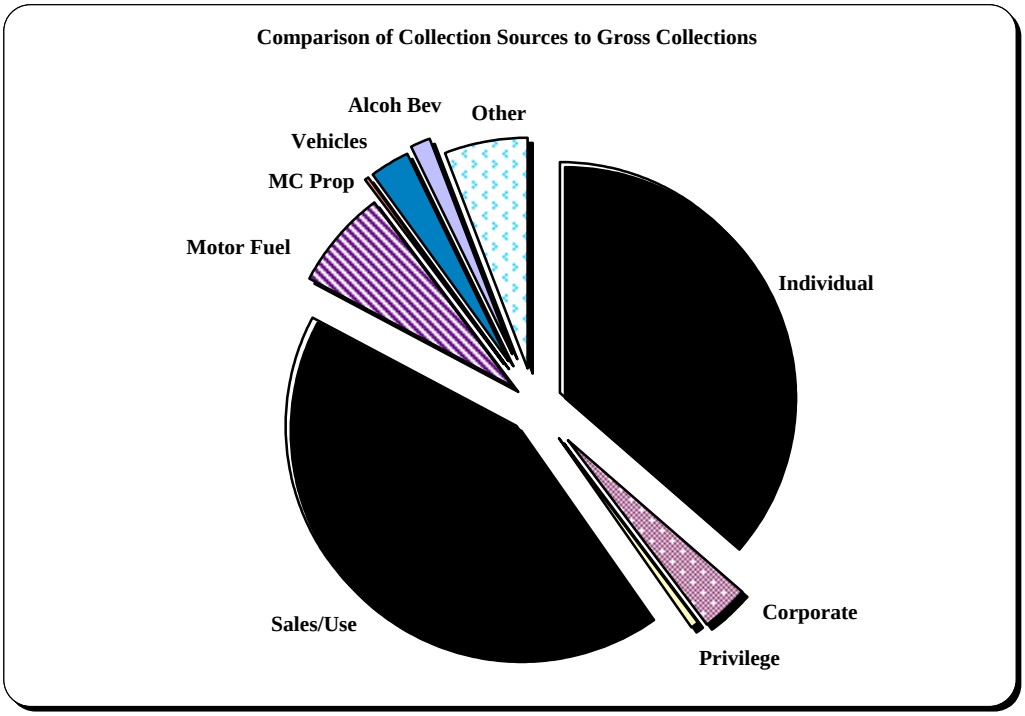


Fiscal Year	Total Collections	Percent Change
1999	$5,194,746,208	1.3%
2000	$5,496,683,408	5.8%
2001	$5,705,035,779	3.8%
2002	$5,576,277,974	-2.3%
2003	$5,779,179,466	3.6%
2004	$6,109,082,577	5.7%

Note: FY 2002 revised

Gross Total Collections and by Source

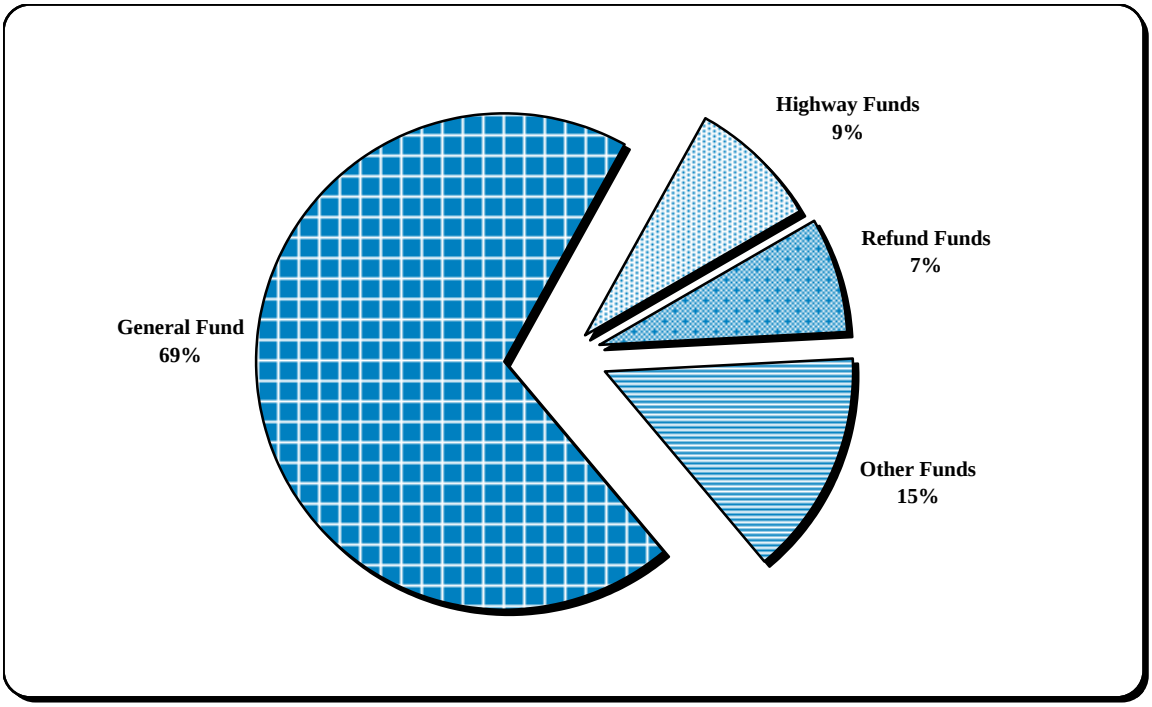
Collections by Department of Revenue



Source	Fiscal Year 2003	Fiscal Year 2004	Percent Change	Percent of FY2004 Total
Individual Income Taxes	$2,101,042,052	$2,227,290,739	6.0%	36.5%
Corporate Income Taxes	$204,725,286	$207,581,221	1.4%	3.4%
Privilege Taxes	$33,137,296	$27,143,598	-18.1%	0.4%
State and Local Sales and Use Taxes	$2,442,600,272	$2,586,715,224	5.9%	42.3%
Motor Fuel Taxes	$417,801,358	$429,032,527	2.7%	7.0%
Property Taxes: Motor Carrier	$16,382,410	$19,782,224	20.8%	0.3%
Division of Vehicles	$159,683,489	$169,999,255	6.5%	2.8%
Alcoholic Beverage Control	$87,032,088	$90,888,490	4.4%	1.5%
Other Taxes and Fees	$316,775,215	$350,649,299	10.7%	5.7%
Total	$5,779,179,466	$6,109,082,577	5.7%	100.0%

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

Total Department of Revenue Collections by Distribution to Fund



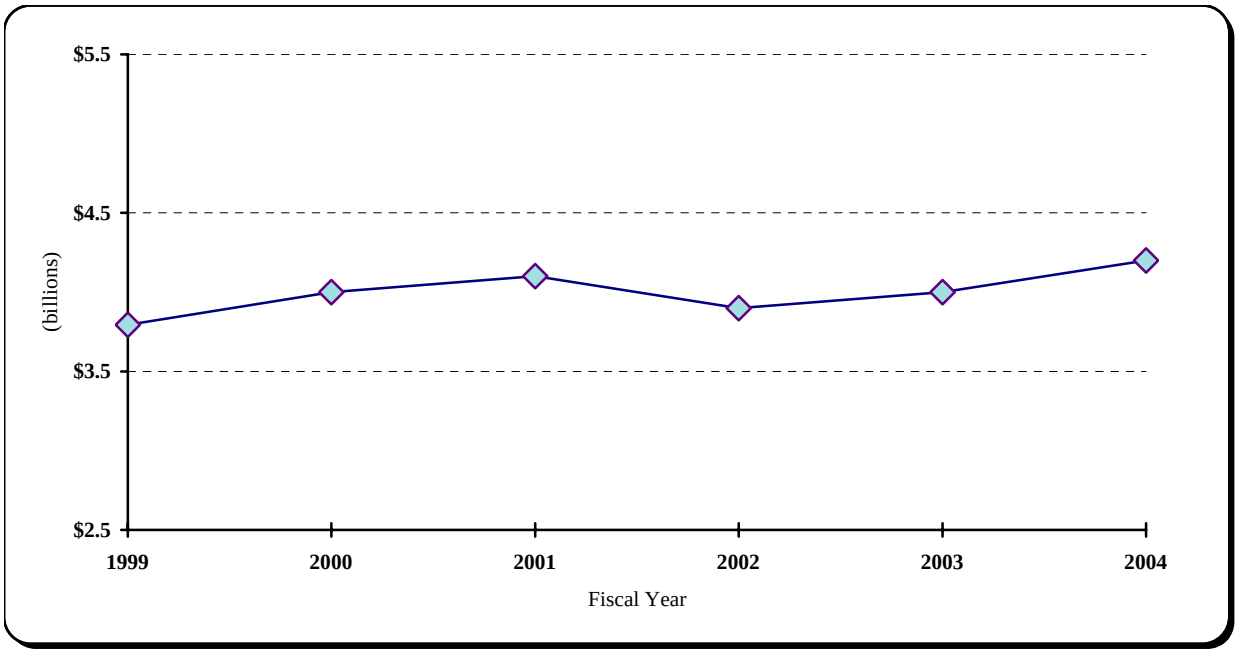
Fund	Fiscal Year 2003	Fiscal Year 2004	Percent Change	Fiscal Year 2004 Percent Total
State General Fund	$4,018,938,592	$4,230,820,531	5.3%	69.3%
All Highway Funds	$649,713,018	$525,644,182	-19.1%	8.6%
All Refund Funds	$469,717,152	$448,757,614	-4.5%	7.3%
Other Funds	$640,810,704	$903,860,250	41.0%	14.8%
Total	$5,779,179,466	$6,109,082,577	5.7%	100.0%

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

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

Collections by Department of Revenue

Fiscal Year 2004 State General Fund Collections increased by 5.3% compared to the prior fiscal year.



General Fund Collections by Source

Source	Fiscal Year 2003	Fiscal Year 2004	Percent Change
Motor Carrier Property Tax *	$15,729,081	$19,497,652	24.0%
Individual Income Tax	$1,750,054,137	$1,888,431,039	7.9%
Corporate Income	$105,222,316	$141,172,918	34.2%
Privilege	$31,119,555	$25,435,185	-18.3%
Estate Tax	$46,951,948	$48,064,151	2.4%
Sales Tax	$1,567,721,762	$1,612,066,627	2.8%
Use Tax	$225,923,323	$214,503,105	-5.1%
Alcoholic Beverage Taxes, Fees, Fines	$64,673,797	$67,502,495	4.4%
Cigarette/Tobacco Tax	$133,759,678	$124,586,274	-6.9%
Mineral Tax	$72,775,126	$84,639,220	16.3%
Other **	$5,007,869	$4,921,865	-1.7%
Total	$4,018,938,592	$4,230,820,531	5.3%

Note: FY 2002 "Other" revised

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

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

DIVISION OF TAX OPERATIONS

Calendar for Filing Income and Sales Taxes

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

Monthly Filing, with Due Date:

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

Quarterly Filing, with Due Date:

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

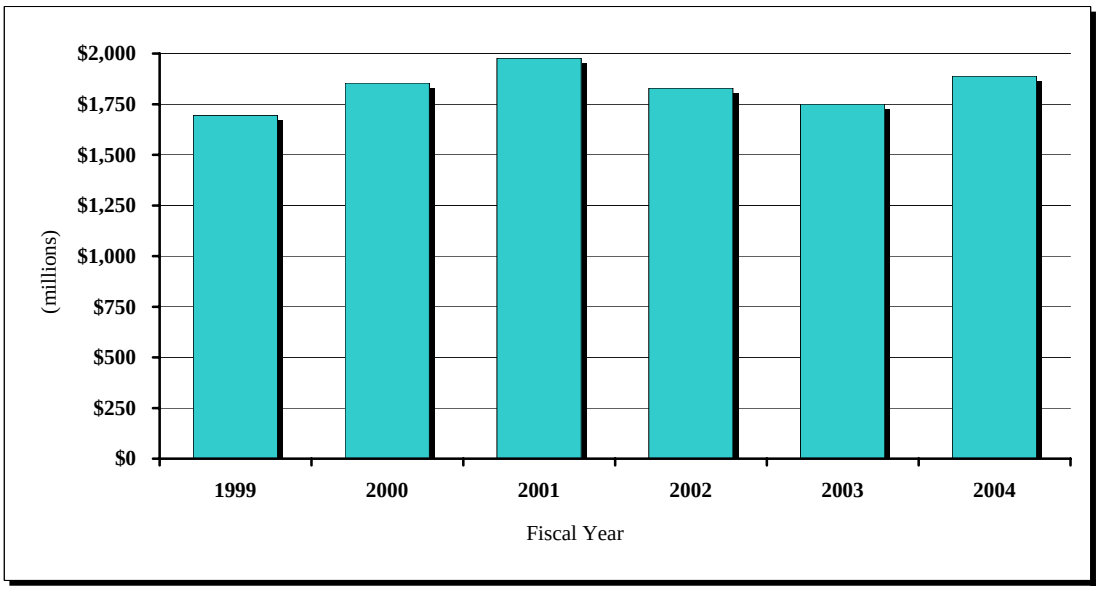
Periodic Filing, with Due Date:

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

Individual Income Tax Amount to the State General Fund after Refunds

Individual income tax collections in Fiscal Year 2004 increased 7.9% compared to Fiscal Year 2003.

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

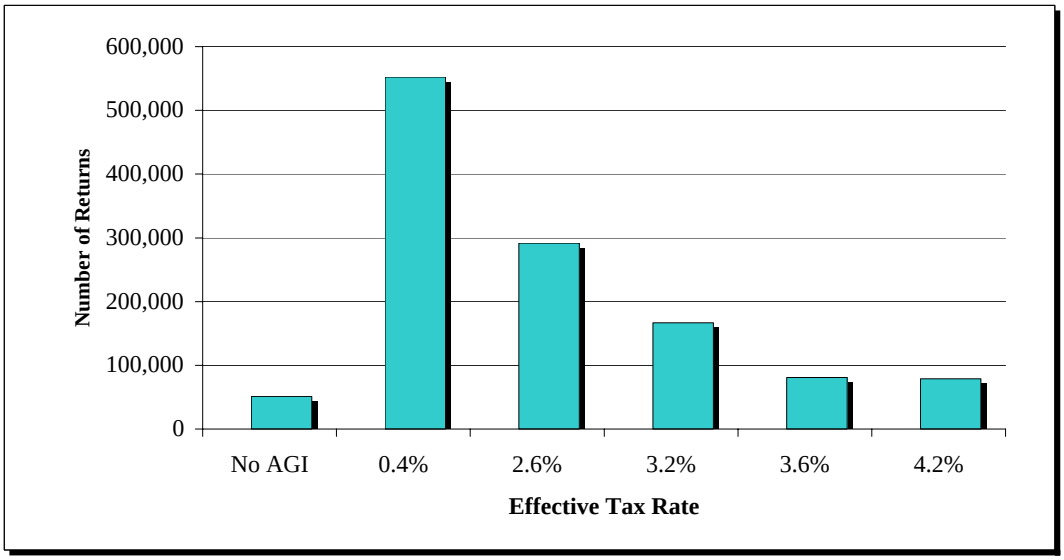


Fiscal Year	Amount Collected	Percent Change
1999	$1,694,832,146	(2.7%)
2000	$1,854,725,737	9.4%
2001	$1,977,341,638	6.6%
2002	$1,829,611,161	-7.5%
2003	$1,750,054,137	-4.3%
2004	$1,888,431,039	7.9%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2002

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 AGI -	51,016	($696,700,000)	($6,100,868)
0.39%	$0 - $25,000	552,487	$6,230,300,000	$24,238,650
2.60%	$25,000 - $50,000	291,824	$10,560,000,000	$274,439,240
3.20%	$50,000 - $75,000	166,577	$10,210,000,000	$326,943,535
3.61%	$75,000 - $100,000	81,009	$6,943,900,000	$250,966,871
4.16%	$100,000 - Over	78,986	$15,783,000,000	$655,935,726
3.11%	Total Kansas Residents	1,221,899	$49,030,500,000	$1,526,423,154

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

Individual Income Tax for Tax Year 2002 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Per Return Rank
Allen	6,560	$172,310,000	$4,484,074	0.3%	$684	79
Anderson	3,739	$99,123,684	$2,515,184	0.2%	$673	85
Atchison	7,076	$206,290,000	$5,385,135	0.4%	$761	58
Barber	2,318	$58,392,892	$1,642,090	0.1%	$708	73
Barton	12,335	$359,820,000	$10,263,755	0.7%	$832	45
Bourbon	6,424	$171,170,000	$4,374,373	0.3%	$681	82
Brown	4,690	$117,810,000	$2,864,371	0.2%	$611	93
Butler	24,667	$993,970,000	$33,725,615	2.4%	$1,367	4
Chase	1,171	$30,330,443	$855,012	0.1%	$730	63
Chautauqua	1,555	$40,410,056	$1,051,299	0.1%	$676	84
Cherokee	8,582	$222,890,000	$3,894,112	0.3%	$454	105
Cheyenne	1,309	$27,789,622	$710,904	0.1%	$543	100
Clark	1,009	$27,177,812	$789,574	0.1%	$783	53
Clay	3,896	$105,070,000	$2,850,783	0.2%	$732	62
Cloud	4,479	$115,190,000	$3,098,200	0.2%	$692	76
Coffey	3,814	$131,740,000	$4,138,828	0.3%	$1,085	10
Comanche	929	$25,070,001	$721,197	0.1%	$776	56
Cowley	15,097	$466,490,000	$13,621,535	1.0%	$902	32
Crawford	16,186	$468,900,000	$12,709,066	0.9%	$785	52
Decatur	1,537	$33,716,903	$978,865	0.1%	$637	90
Dickinson	8,734	$252,320,000	$7,312,566	0.5%	$837	43
Doniphan	3,229	$91,061,264	$1,536,724	0.1%	$476	104
Douglas	39,892	$1,577,000,000	$52,087,450	3.7%	$1,306	5
Edwards	1,444	$35,966,273	$984,092	0.1%	$682	80
Elk	1,363	$29,048,087	$670,908	0.0%	$492	103
Ellis	12,406	$403,730,000	$12,909,170	0.9%	$1,041	16
Ellsworth	2,753	$80,362,611	$2,365,641	0.2%	$859	40
Finney	14,762	$471,330,000	$12,912,674	0.9%	$875	37
Ford	12,091	$412,700,000	$12,326,775	0.9%	$1,020	19
Franklin	11,037	$360,180,000	$10,372,207	0.7%	$940	30
Geary	8,733	$235,010,000	$6,207,566	0.4%	$711	70
Gove	1,476	$32,773,129	$1,070,082	0.1%	$725	64
Graham	1,245	$29,057,657	$795,544	0.1%	$639	89
Grant	3,015	$106,910,000	$3,364,649	0.2%	$1,116	9
Gray	2,674	$84,154,294	$2,536,783	0.2%	$949	28
Greeley	631	$17,876,547	$580,962	0.0%	$921	31
Greenwood	3,209	$77,586,463	$2,186,231	0.2%	$681	81
Hamilton	1,032	$27,456,266	$973,668	0.1%	$943	29
Harper	2,843	$76,196,973	$2,016,176	0.1%	$709	71
Harvey	14,736	$507,660,000	$15,528,091	1.1%	$1,054	15
Haskell	1,644	$52,461,551	$1,662,148	0.1%	$1,011	22
Hodgeman	883	$22,426,938	$611,065	0.0%	$692	75
Jackson	5,964	$179,200,000	$5,194,381	0.4%	$871	39
Jefferson	8,122	$286,610,000	$8,655,080	0.6%	$1,066	12
Jewell	1,636	$36,117,546	$865,320	0.1%	$529	102
Johnson	208,005	$13,060,000,000	$408,661,277	29.2%	$1,965	1
Kearny	1,590	$51,361,092	$1,563,925	0.1%	$984	25
Kingman	3,596	$109,430,000	$3,230,622	0.2%	$898	33
Kiowa	1,440	$38,745,414	$1,060,937	0.1%	$737	61
Labette	9,925	$252,240,000	$6,622,219	0.5%	$667	86
Lane	962	$27,021,784	$761,164	0.1%	$791	50
Leavenworth	24,022	$889,930,000	$25,541,471	1.8%	$1,063	14
Lincoln	1,539	$36,780,951	$906,873	0.1%	$589	96
Linn	3,884	$113,270,000	$2,940,396	0.2%	$757	59
Logan	1,403	$33,332,648	$998,957	0.1%	$712	69
Lyon	15,139	$463,260,000	$13,465,996	1.0%	$889	35
Marion	5,654	$159,750,000	$4,463,138	0.3%	$789	51
Marshall	5,194	$144,500,000	$4,177,394	0.3%	$804	49
McPherson	12,890	$538,890,000	$18,377,022	1.3%	$1,426	3
Meade	1,785	$47,707,599	$1,395,908	0.1%	$782	54
Miami	11,527	$464,000,000	$14,276,160	1.0%	$1,238	7

Individual Income Tax for Tax Year 2002 by County

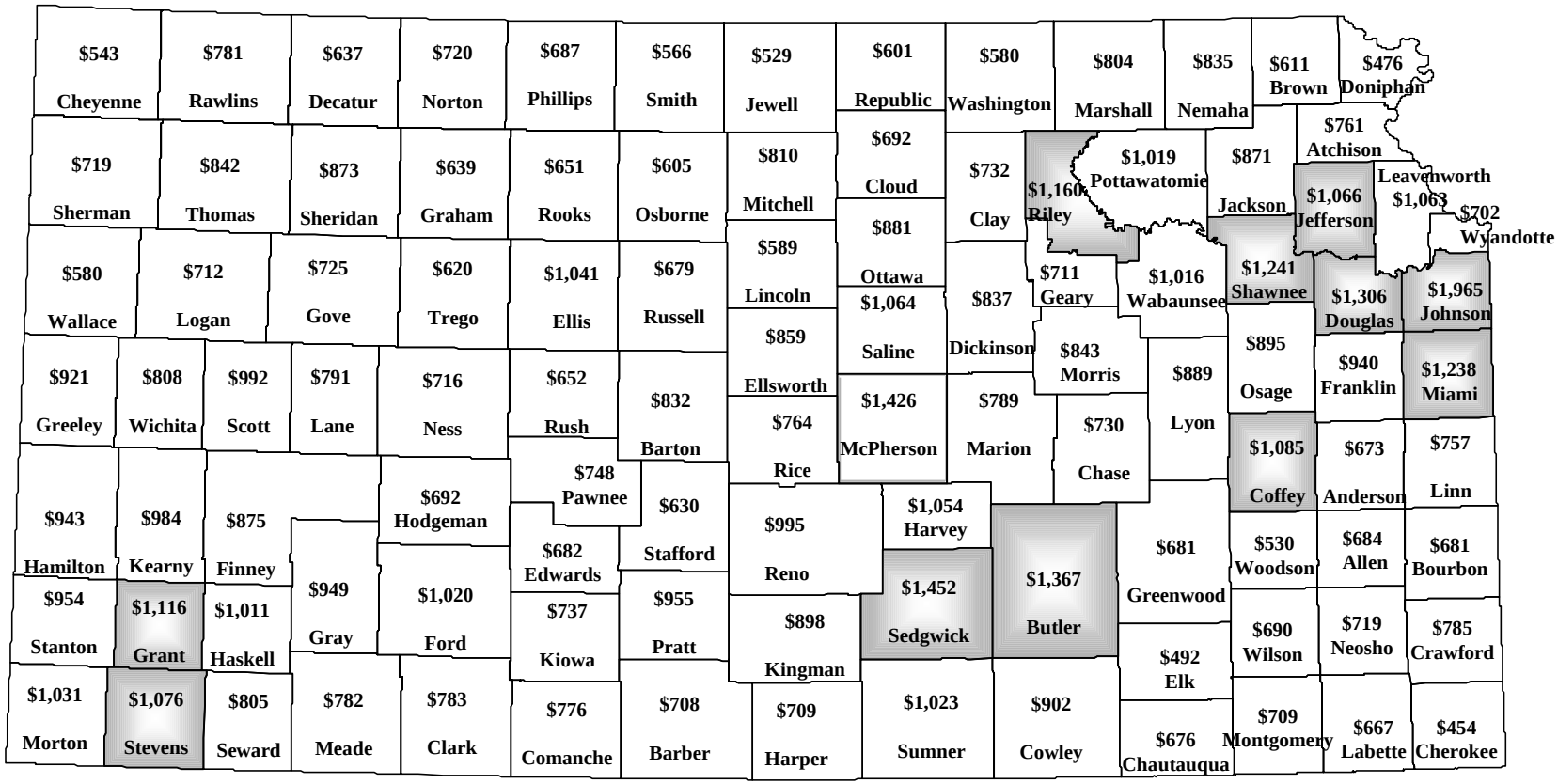
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Per Return Rank
Mitchell	3,301	$91,617,152	$2,674,412	0.2%	$810	46
Montgomery	15,367	$423,540,000	$10,891,542	0.8%	$709	72
Morris	2,483	$70,602,886	$2,092,941	0.1%	$843	41
Morton	1,377	$43,862,997	$1,419,005	0.1%	$1,031	17
Nemaha	4,733	$138,210,000	$3,952,110	0.3%	$835	44
Neosho	7,558	$202,760,000	$5,434,667	0.4%	$719	67
Ness	1,625	$41,872,448	$1,163,314	0.1%	$716	68
Norton	2,458	$63,609,422	$1,770,342	0.1%	$720	65
Osage	7,195	$224,240,000	$6,441,109	0.5%	$895	34
Osborne	1,896	$45,484,868	$1,146,394	0.1%	$605	94
Ottawa	2,752	$84,648,619	$2,424,498	0.2%	$881	36
Pawnee	3,014	$78,260,044	$2,253,316	0.2%	$748	60
Phillips	2,688	$65,080,065	$1,847,963	0.1%	$687	78
Pottawatomie	7,647	$254,990,000	$7,794,610	0.6%	$1,019	20
Pratt	4,266	$132,150,000	$4,075,977	0.3%	$955	26
Rawlins	1,311	$33,450,973	$1,023,305	0.1%	$781	55
Reno	28,051	$910,500,000	$27,918,347	2.0%	$995	23
Republic	2,519	$60,057,159	$1,514,986	0.1%	$601	95
Rice	4,351	$121,010,000	$3,323,263	0.2%	$764	57
Riley	19,128	$666,190,000	$22,191,836	1.6%	$1,160	8
Rooks	2,498	$61,526,335	$1,627,191	0.1%	$651	88
Rush	1,677	$40,931,794	$1,092,746	0.1%	$652	87
Russell	3,440	$86,445,914	$2,335,482	0.2%	$679	83
Saline	24,978	$857,270,000	$26,565,495	1.9%	$1,064	13
Scott	2,223	$65,407,151	$2,205,870	0.2%	$992	24
Sedgwick	197,607	$8,260,700,000	$286,976,431	20.5%	$1,452	2
Seward	8,614	$266,540,000	$6,935,265	0.5%	$805	48
Shawnee	79,682	$2,950,900,000	$98,882,957	7.1%	$1,241	6
Sheridan	1,218	$30,963,743	$1,063,162	0.1%	$873	38
Sherman	3,050	$75,943,843	$2,194,129	0.2%	$719	66
Smith	2,110	$47,001,323	$1,194,821	0.1%	$566	99
Stafford	2,042	$49,673,630	$1,287,184	0.1%	$630	91
Stanton	928	$28,475,443	$885,383	0.1%	$954	27
Stevens	2,071	$68,453,200	$2,227,451	0.2%	$1,076	11
Sumner	9,743	$326,560,000	$9,968,598	0.7%	$1,023	18
Thomas	3,607	$101,760,000	$3,038,001	0.2%	$842	42
Trego	1,510	$35,209,647	$936,606	0.1%	$620	92
Wabaunsee	2,876	$93,946,376	$2,921,439	0.2%	$1,016	21
Wallace	794	$16,169,719	$460,724	0.0%	$580	97
Washington	3,031	$70,832,836	$1,757,005	0.1%	$580	98
Wichita	1,213	$33,939,989	$979,521	0.1%	$808	47
Wilson	4,473	$121,870,000	$3,087,148	0.2%	$690	77
Woodson	1,622	$33,343,340	$858,990	0.1%	$530	101
Wyandotte	63,643	$1,977,400,000	$44,658,155	3.2%	$702	74
KS Residents with county indicator	1,149,852	$45,242,477,416	$1,400,337,075		$1,218	
KS Residents with no county indicator	72,047	$3,788,022,584	$126,086,079		$1,750	
Total Residents	1,221,899	$49,030,500,000	$1,526,423,154	88.9%	$1,249	
Non-Residents	204,922	$23,414,168,794	$191,244,892	11.1%	$933	
All Taxpayers	1,426,821	$72,444,668,794	$1,717,668,046	100.0%	$1,204	

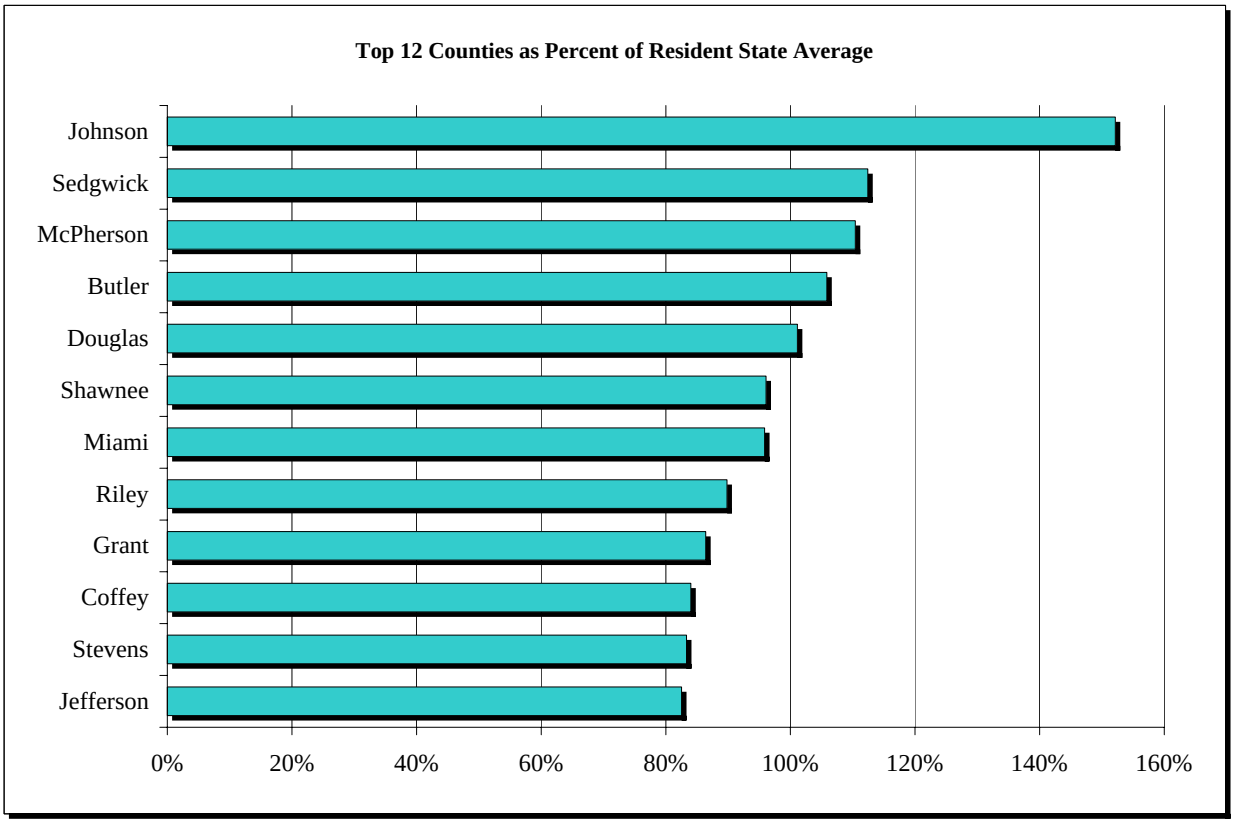
Individual Income Tax Liability Tax Year 2002

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

Top 12 counties with highest average tax liability per return



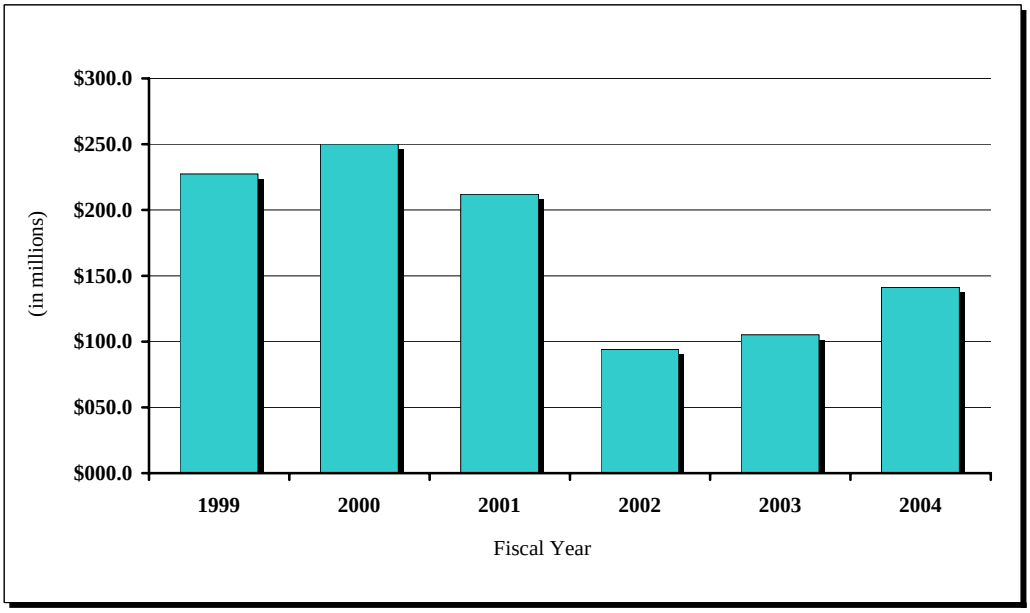
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2002



Top 12 Counties	Average Tax Liability	Rank	Top 12 Counties as a Percent of Resident Average
Johnson	$1,965	1	152%
Sedgwick	$1,452	2	112%
McPherson	$1,426	3	110%
Butler	$1,367	4	106%
Douglas	$1,306	5	101%
Shawnee	$1,241	6	96%
Miami	$1,238	7	96%
Riley	$1,160	8	90%
Grant	$1,116	9	86%
Coffey	$1,085	10	84%
Stevens	$1,076	11	83%
Jefferson	$1,066	12	83%
Average Kansas Residents (top 12 counties)	$1,292		100%

Corporate Income Tax Amount to the State General Fund after Refunds

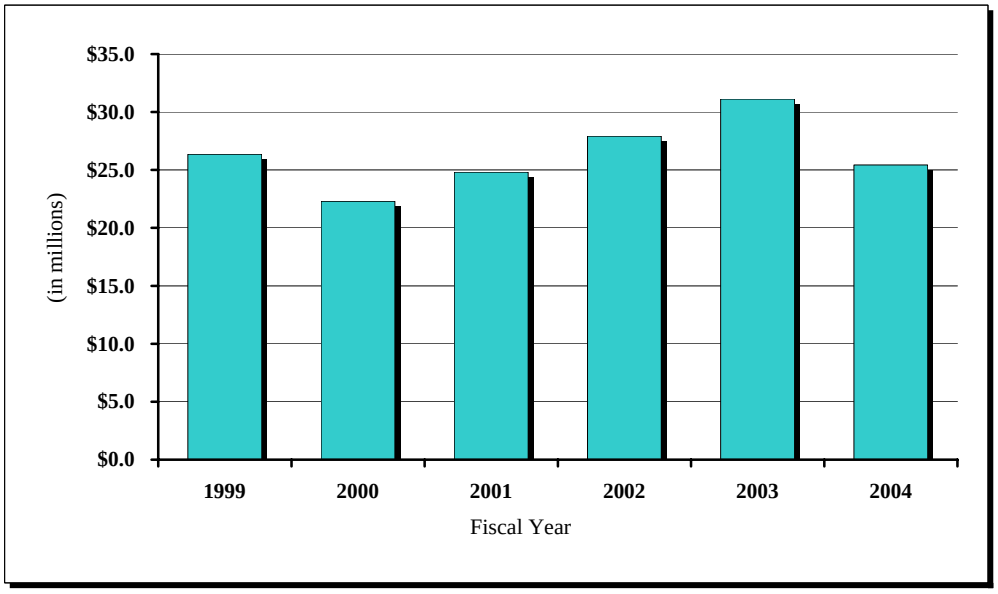
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



Fiscal Year	Amount Collected	Percent Change
1999	$227,369,923	-19.3%
2000	$250,122,826	10.0%
2001	$211,906,919	-15.3%
2002	$93,958,484	-55.7%
2003	$105,222,316	12.0%
2004	$141,172,918	34.2%

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

The privilege tax is imposed on financial institutions doing business in Kansas. The tax is levied on an institution's taxable income for the preceding year; the surtax on taxable income over $25,000. For all tax years after December 31, 1997 the normal tax for all privilege taxpayers is lowered to 2.25% of net income (the rate for banks was 4.25%, savings & loans and trust companies, 4.5%). The surtax remains at 2.125% for banks and 2.25% for savings and loans and trust companies.



Fiscal Year	Amount Collected	Percent Change
1999	$26,356,214	19.0%
2000	$22,300,618	-15.4%
2001	$24,816,249	11.3%
2002	$27,919,475	12.5%
2003	$31,119,555	11.5%
2004	$25,435,185	-18.3%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2002 Returns Filed In Calendar Year 2003

Corporate Income Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	18,848	61.8%	$0	0.0%
$0 - $50,000	8,669	28.4%	$4,103,556	3.9%
$50,000.01 - $250,000	2,135	7.0%	$9,565,163	9.1%
$250,000.01 - $500,000	337	1.1%	$6,147,138	5.8%
$500,000.01 - $1,000,000	238	0.8%	$8,656,757	8.2%
$1,000,000.01 - Over	288	0.9%	$76,997,418	73.0%
Total	30,515	100.0%	$105,470,032	100.0%

Bank Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	24	9.6%	$0	0.0%
$0 - $500,000	125	49.8%	$1,052,071	14.0%
$500,000.01 - $1,000,000	57	22.7%	$1,799,661	23.9%
$1,000,000.01 - Over	45	17.9%	$4,663,149	62.1%
Total	251	100.0%	$7,514,881	100.0%

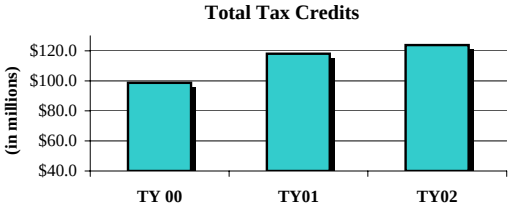
Savings and Loan Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	4	26.7%	$0	0.0%
$0 - $500,000	6	40.0%	$36,824	7.0%
$500,000.01 - $1,000,000	0	0.0%	$0	0.0%
$1,000,000.01 - Over	5	33.3%	$493,003	93.0%
Total	15	100.0%	$529,827	100.0%

Tax Year 2002 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2000	TY 2001	TY 2002
Corporate Income Tax	$ 35,757,489	$ 52,473,608	$ 29,287,728
Individual Income Tax	$ 61,914,436	$ 64,899,438	$ 93,774,147
Privilege Tax	$ 1,002,553	$ 762,560	$ 701,989
Total Tax Credits	$ 98,674,478	$ 118,135,606	$ 123,763,864



Adoption Credit - $303,519
K.S.A. 79-32,202
Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return.

Agricultural Loan Interest Reduction Credit - Amount withheld for confidentiality.
K.S.A. 79-32,181a; 79-1126a
A state bank, national banking association, production credit association, or agricultural credit association chartered by the Farm Credit Administration which extends or renews an agricultural production loan to an eligible agricultural production borrower at an interest rate which is at least one whole percentage point (1%) less than the lowest interest rate made on loans with equivalent collateral or which reduces the rate of interest being charged on any outstanding agricultural production loan to an eligible agricultural borrower by at least one whole percentage point (1%) shall receive a credit against their tax liability.

Alternative-Fuel Tax Credit - $78,722
K.S.A. 79-32,201
A credit is allowed for any person, association, partnership, limited liability company, limited partnership, or corporation who makes expenditures for a qualified alternative-fuel fueling station or who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas.

Business and Job Development Credit (carryover) - $5,148,903
K.S.A. 79-32,160a
Any manufacturing or nonmanufacturing business which invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be entitled to a tax credit.

Business and Job Development Credit (noncarryover) - $1,632,833
K.S.A. 79-32,153
A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

Business Machinery and Equipment Credit - $20,054,069
K.S.A. 79-32, 206
A taxpayer may be allowed a credit in an amount equal to 15% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

Child Day Care Assistance Credit - $139,636
K.S.A. 79-32,190
A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees.

Child Dependent Care Credit - $6,785,125
K.S.A. 79-32,111a
This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

Community Service Credit - $3,006,908
Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.

Disabled Access Credit - $224,828
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 - $41,141,000
K.S.A. 79-32, 205
The credit is available to resident taxpayers in an amount equal to 10% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

Food Sales Tax Refund - $32,212,000
K.S.A. 79-3635
The credit is for sales tax paid on food. There is a $60 credit per exemption claim for a Kansas Adjusted Gross Income of $0 to $25,000; and a $30 credit per exemption claim for a Kansas Adjusted Gross Income of $12,500 to $25,000.

Habitat Management Credit- Amount withheld for confidentiality.
K.S.A. 79-32,203
An income tax credit is allowed for a property owner who pays property tax on property designated as a critical habitat or who incurs expenditures for managing a habitat.

High Performance Incentive Program - $10,707,484
K.S.A. 74-50,132; K.S.A. 79-32,160a(e)
A qualified firm making a cash investment in the training and education of its employees may be eligible to receive a tax credit. A credit may also be available for those qualified firms that make an investment in a qualified business facility.

Historic Preservation Credit - $912,135
K.S.A. 79-32, 211
An income tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

Plugging of an Abandoned Oil or Gas Well Credit - Amount withheld for confidentialty.
K.S.A. 79-32, 207
Taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission shall be allowed a credit in the amount of 50% of the expenditures made for taxable years beginning after 12/31/97 and before 1/1/01.

Research & Development Credit - $621,265
K.S.A. 79-32,182; K.S.A. 79-32,182a
A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research.

Single City Port Authority Credit - $428,473
K.S.A. 79-32,212
An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002.

Small Employer Health Insurance Credit - $117,358
K.S.A. 40-2246
An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit.

Swine Facility Improvement Credit - Amount withheld for confidentiality.
K.S.A. 79-32,204
A credit is allowed for the costs incurred to make required improvements to a qualified swine facility.

TAF Family Contribution Credit - Amount withheld for confidentiality.
K.S.A. 79-32,200
Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability.

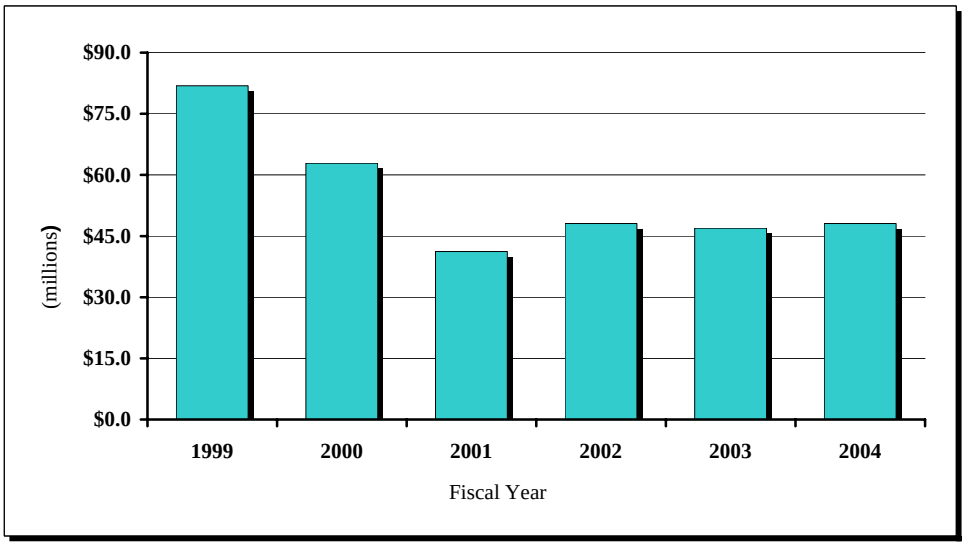
Telecommunications Credit - $198,437
K.S.A. 79-32,210
A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%.

Venture and Local Seed Capital Credits - Amount withheld for confidentiality.
K.S.A. 74-8205, -8206,- 8304, -8316, and -8401
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock.

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

Estate Tax Amount to State General Fund

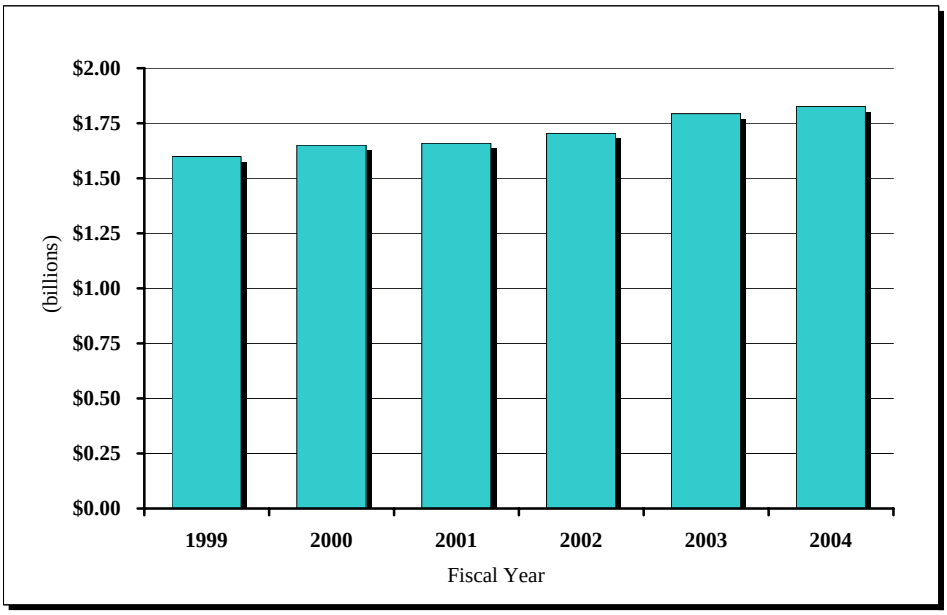
Estates of persons who died before July 1, 1998 are subject to an inheritance tax. Estates of persons who died on or after July 1, 1998 are subject to a pick-up tax. For estates of persons who died on or after July 1, 1998 and prior to January 1, 2002 the pick-up tax is equal to the federal credit for state death taxes. For estate of persons who died on or after January 1, 2002 the pick-up tax will not be equal to the federal credit for state death taxes. The state filing threshold is $700,000 for deaths occurring in 2002 and 2003, $850,000 for deaths ocurring in 2004, $950,000 for deaths ocurring in 2005, and $1,000,000 for deaths occurring in 2006 or thereafter. The Kansas estate tax exemption filing threshold is conformed to the federal threshold, effective for estates of decedents dying on and after January 1, 2007.



Fiscal Year	Amount Collected	Percent Change
1999	$81,858,580	-7.7%
2000	$62,888,031	-23.2%
2001	$41,195,592	-34.5%
2002	$48,082,010	16.7%
2003	$46,951,948	-2.4%
2004	$48,064,151	2.4%

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

Statewide retailers' sales and compensating use taxes are applied to the sale of tangible personal property, and to specified services at retail. The compensating use tax includes consumers' use, retailers' use, and auto lease tax. The present state retailers' sales and compensating tax rate is 5.3%, effective Ju1y 1, 2002.



Fiscal Year	State Sales	State Use	State Total	Percent Change
1999	$1,398,527,376	$200,015,052	$1,598,542,428	9.7%
2000	$1,440,295,399	$209,966,001	$1,650,261,400	4.0%
2001	$1,423,059,270	$235,893,258	$1,658,952,528	3.2%
2002	$1,470,606,510	$233,603,728	$1,704,210,238	0.5%
2003	$1,567,721,762	$225,923,323	$1,793,645,085	5.2%
2004	$1,612,066,627	$214,503,105	$1,826,569,732	1.8%

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

Note: The FY 2003 collections indicated in this report have been revised.

County	FY2003[r]	FY2004	Percent Change	FY2003r Per Capita	FY2003r PC Rank	FY2004 Per Capita*	FY2004 PC Rank*
Allen	$5,766,901	$5,897,666	2.3%	$405.15	36	$424.08	41
Anderson	$2,688,866	$2,832,975	5.4%	$330.04	59	$345.15	63
Atchison	$6,231,137	$6,750,559	8.3%	$373.50	46	$403.24	46
Barber	$2,246,313	$2,659,230	18.4%	$441.75	30	$528.25	21
Barton	$17,549,433	$17,528,045	-0.1%	$632.57	11	$638.15	11
Bourbon	$5,873,767	$6,016,045	2.4%	$387.17	43	$398.78	48
Brown	$3,378,502	$3,611,718	6.9%	$321.73	62	$345.88	62
Butler	$22,760,704	$24,092,082	5.8%	$376.00	44	$394.13	50
Chase	$620,868	$763,031	22.9%	$211.90	94	$245.58	90
Chautauqua	$795,707	$927,746	16.6%	$189.00	97	$221.68	99
Cherokee	$5,038,512	$4,980,435	-1.2%	$229.51	89	$228.30	97
Cheyenne	$901,740	$976,598	8.3%	$288.74	72	$330.49	69
Clark	$443,967	$577,047	30.0%	$186.38	100	$247.34	89
Clay	$3,149,394	$3,314,479	5.2%	$361.83	52	$386.62	54
Cloud	$4,990,599	$5,093,650	2.1%	$502.48	22	$516.65	23
Coffey	$3,113,174	$3,457,085	11.0%	$349.72	54	$392.18	52
Comanche	$642,652	$808,804	25.9%	$323.75	61	$422.35	42
Cowley	$14,251,964	$14,713,853	3.2%	$391.25	40	$410.31	44
Crawford	$17,736,739	$18,161,621	2.4%	$466.12	25	$472.98	32
Decatur	$773,406	$845,218	9.3%	$227.01	90	$256.52	86
Dickinson	$7,728,421	$8,181,375	5.9%	$403.70	37	$424.90	40
Doniphan	$1,489,019	$1,595,858	7.2%	$181.26	103	$195.83	103
Douglas	$57,303,302	$60,944,886	6.4%	$560.06	16	$591.80	16
Edwards	$747,020	$913,729	22.3%	$223.86	92	$279.00	83
Elk	$703,597	$796,627	13.2%	$224.22	91	$251.54	88
Ellis	$22,041,391	$22,849,200	3.7%	$808.15	4	$839.67	3
Ellsworth	$1,762,741	$1,953,984	10.8%	$274.66	76	$307.86	74
Finney	$23,895,634	$24,768,136	3.7%	$601.42	13	$632.23	12
Ford	$19,151,728	$19,571,661	2.2%	$586.36	14	$592.87	15
Franklin	$11,519,552	$12,309,209	6.9%	$454.92	28	$481.96	29
Geary	$11,969,312	$13,287,102	11.0%	$453.21	29	$504.96	27
Gove	$1,246,310	$1,319,814	5.9%	$416.55	32	$453.54	34
Graham	$1,248,335	$1,233,608	-1.2%	$438.47	31	$439.32	37
Grant	$4,552,997	$4,523,195	-0.7%	$576.69	15	$584.01	17
Gray	$1,784,005	$1,740,478	-2.4%	$295.12	69	$287.07	77
Greeley	$428,449	$545,738	27.4%	$291.07	71	$384.32	56
Greenwood	$2,070,575	$2,018,835	-2.5%	$270.56	77	$269.72	85
Hamilton	$837,235	$911,315	8.8%	$314.99	66	$341.83	65
Harper	$2,519,352	$2,767,218	9.8%	$401.30	38	$445.89	36
Harvey	$15,843,857	$16,302,923	2.9%	$474.72	23	$486.63	28
Haskell	$1,234,249	$1,405,835	13.9%	$287.64	73	$331.10	68
Hodgeman	$404,889	$436,620	7.8%	$188.41	98	$202.98	101
Jackson	$4,746,043	$5,039,956	6.2%	$372.50	47	$387.18	53
Jefferson	$3,314,926	$3,607,695	8.8%	$177.61	104	$191.92	104
Jewell	$634,153	$690,301	8.9%	$181.45	102	$201.08	102
Johnson	$425,371,270	$431,171,107	1.4%	$892.63	1	$886.24	1
Kearny	$842,480	$1,038,303	23.2%	$185.45	101	$226.16	98
Kingman	$2,483,436	$2,678,443	7.9%	$294.73	70	$319.55	71
Kiowa	$1,099,721	$1,248,994	13.6%	$353.95	53	$396.25	49
Labette	$8,368,714	$8,576,667	2.5%	$375.60	45	$385.31	55
Lane	$522,084	$578,891	10.9%	$261.04	80	$297.48	76
Leavenworth	$22,591,731	$24,516,971	8.5%	$319.14	64	$342.67	64
Lincoln	$739,342	$827,838	12.0%	$208.74	95	$236.66	93
Linn	$2,387,463	$2,329,750	-2.4%	$246.79	83	$239.64	92
Logan	$1,171,714	$1,371,575	17.1%	$390.83	41	$480.41	30
Lyon	$18,698,368	$18,753,734	0.3%	$520.79	19	$523.77	22
Marion	$3,667,374	$3,761,826	2.6%	$276.82	75	$282.87	81
Marshall	$4,340,663	$4,615,909	6.3%	$410.15	34	$435.92	39
McPherson	$13,691,396	$15,955,362	16.5%	$465.49	26	$543.70	19
Meade	$1,166,548	$1,297,945	11.3%	$252.50	81	$278.41	84
Miami	$11,353,064	$12,782,425	12.6%	$392.79	39	$437.95	38
Mitchell	$3,419,486	$3,628,368	6.1%	$510.90	20	$540.98	20

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

Note: The FY 2003 collections indicated in this report have been revised.

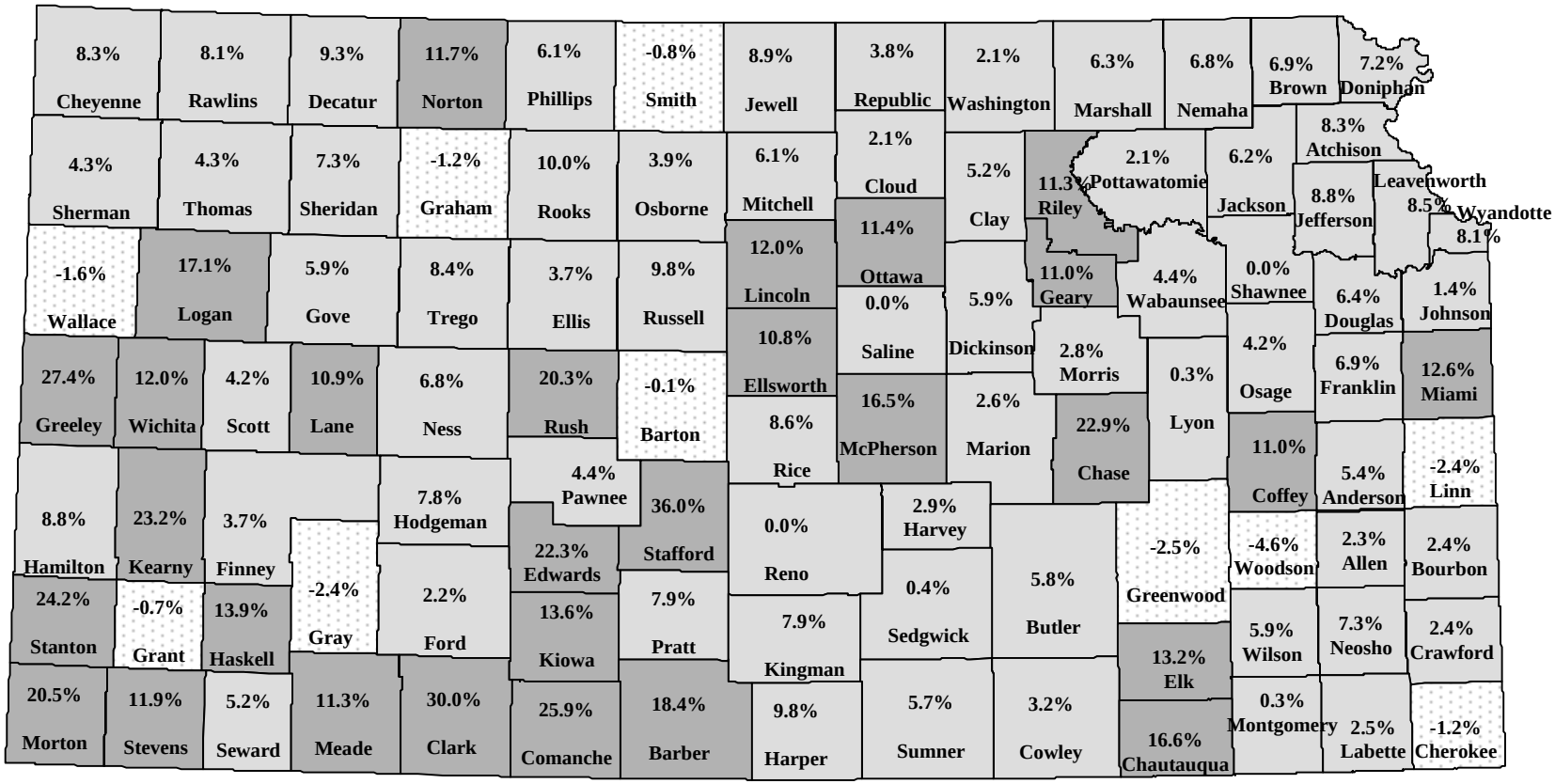
County	FY2003[r]	FY2004	Percent Change	FY2003r Per Capita	FY2003r PC Rank	FY2004 Per Capita*	FY2004 PC Rank*
Montgomery	$17,745,773	$17,795,594	0.3%	$502.61	21	$509.41	24
Morris	$2,057,073	$2,114,497	2.8%	$338.22	57	$352.71	61
Morton	$1,304,516	$1,571,624	20.5%	$388.25	42	$473.81	31
Nemaha	$3,530,408	$3,771,117	6.8%	$337.42	58	$359.15	60
Neosho	$8,881,649	$9,526,966	7.3%	$533.82	18	$574.61	18
Ness	$1,820,500	$1,943,638	6.8%	$549.00	17	$615.46	14
Norton	$1,936,053	$2,162,914	11.7%	$329.32	60	$373.17	58
Osage	$3,721,598	$3,879,403	4.2%	$219.85	93	$231.14	94
Osborne	$1,577,071	$1,638,959	3.9%	$372.30	48	$392.19	51
Ottawa	$1,208,355	$1,345,885	11.4%	$192.14	96	$217.89	100
Pawnee	$2,349,517	$2,453,386	4.4%	$338.25	56	$361.00	59
Phillips	$2,144,749	$2,276,566	6.1%	$365.31	51	$402.43	47
Pottawatomie	$15,948,900	$16,287,617	2.1%	$862.62	2	$870.34	2
Pratt	$6,271,761	$6,766,910	7.9%	$657.35	9	$717.06	5
Rawlins	$674,889	$729,234	8.1%	$233.77	85	$256.50	87
Reno	$39,832,991	$39,829,680	0.0%	$624.44	12	$623.98	13
Republic	$1,700,690	$1,764,870	3.8%	$311.03	67	$332.56	67
Rice	$2,956,792	$3,209,899	8.6%	$281.57	74	$308.29	73
Riley	$25,073,895	$27,907,947	11.3%	$407.84	35	$448.03	35
Rooks	$2,021,874	$2,224,629	10.0%	$368.15	50	$410.68	43
Rush	$651,212	$783,573	20.3%	$186.49	99	$229.25	96
Russell	$2,900,556	$3,184,471	9.8%	$411.13	33	$461.05	33
Saline	$43,599,594	$43,598,195	0.0%	$808.75	3	$811.33	4
Scott	$2,330,642	$2,429,571	4.2%	$473.42	24	$505.53	26
Sedgwick	$328,773,172	$330,053,418	0.4%	$711.73	5	$713.02	6
Seward	$15,364,044	$16,155,575	5.2%	$665.92	7	$699.65	9
Shawnee	$121,309,290	$121,271,467	0.0%	$710.46	6	$709.60	7
Sheridan	$847,301	$909,416	7.3%	$320.83	63	$341.63	66
Sherman	$4,156,247	$4,333,695	4.3%	$649.62	10	$690.41	10
Smith	$1,376,830	$1,365,752	-0.8%	$315.43	65	$326.66	70
Stafford	$1,074,713	$1,461,774	36.0%	$230.53	87	$318.54	72
Stanton	$553,310	$687,322	24.2%	$229.59	88	$285.91	78
Stevens	$1,829,156	$2,047,603	11.9%	$343.05	55	$379.96	57
Sumner	$6,773,521	$7,157,532	5.7%	$265.28	78	$283.40	80
Thomas	$5,387,317	$5,619,840	4.3%	$665.76	8	$708.41	8
Trego	$1,164,387	$1,262,394	8.4%	$370.82	49	$406.83	45
Wabaunsee	$1,105,625	$1,154,810	4.4%	$164.65	105	$170.65	105
Wallace	$505,747	$497,748	-1.6%	$298.90	68	$307.06	75
Washington	$1,457,330	$1,487,707	2.1%	$232.39	86	$242.65	91
Wichita	$620,429	$694,986	12.0%	$247.97	82	$284.02	79
Wilson	$2,669,663	$2,826,720	5.9%	$263.20	79	$280.43	82
Woodson	$879,535	$838,778	-4.6%	$239.79	84	$231.00	95
Wyandotte	$73,698,970	$79,673,410	8.1%	$465.47	27	$507.18	25
Total Counties	$1,601,833,932	$1,647,554,383		$589.80		$604.94	
Miscellaneous	$8,800,468	$7,001,552					
Grand Total	$1,610,634,400	$1,654,555,935	2.7%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2004.
Figures might not add from rounding.

State Sales Tax Collection, Percent Change by County

This map shows the Fiscal Year 2004 state sales tax collection percentage change over Fiscal Year 2003, by county. Total statewide percent change was 2.7%.

Legend:
- -0.1% to -10.0% Decrease
- More than -10.0% Decrease
- 0% - 10.0% Increase
- More than 10.0% Increase

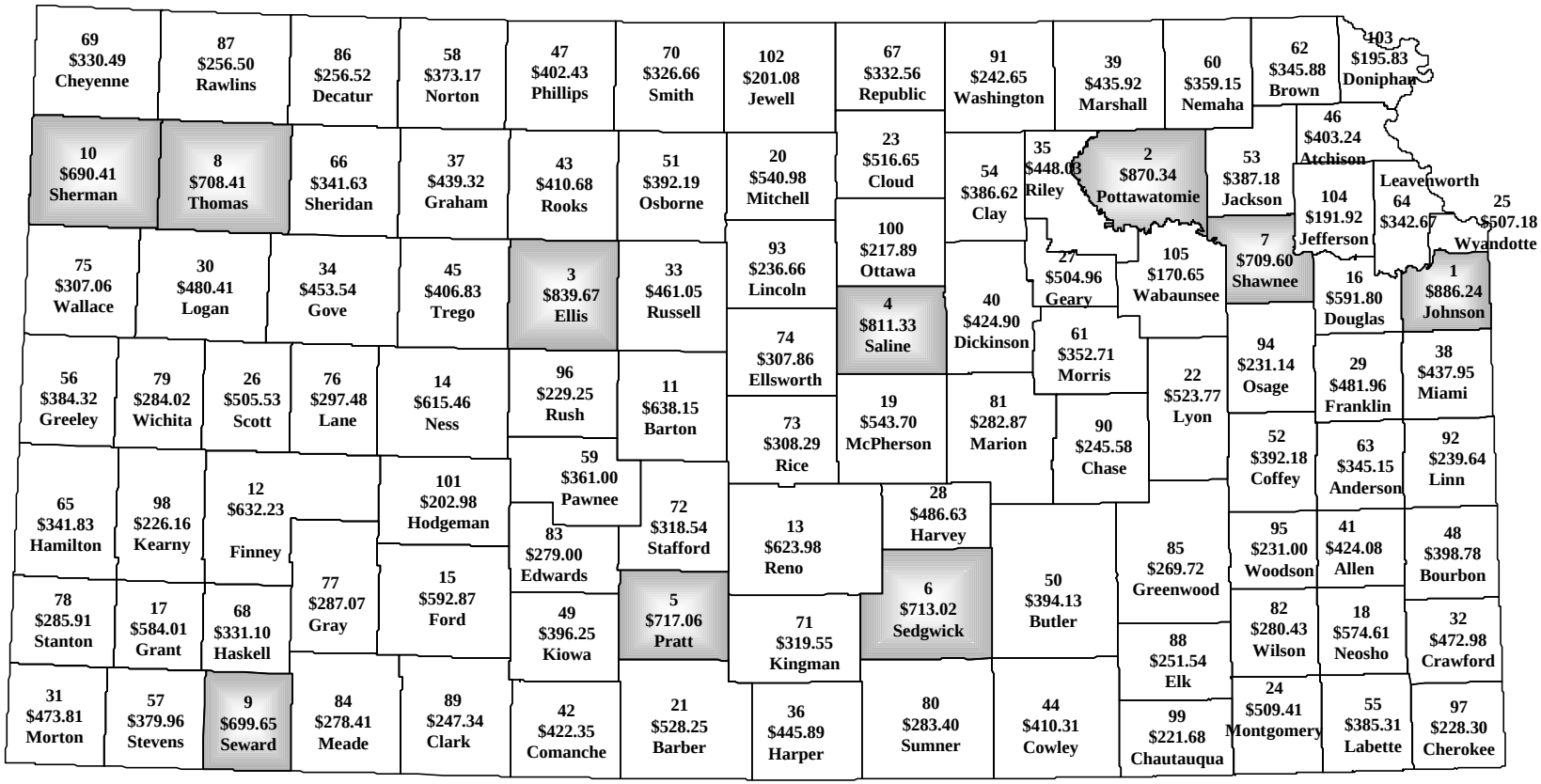


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2004 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Major metropolitan areas such as Johnson, Sedgwick, and Shawnee counties have high ratios because of their many large shopping centers and high level of tourism.

Legend: Top 10 Counties



Revised historical data is available upon request.

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

5.3% state sales tax rate

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

The FY 2003 collections indicated in this report are revised collection numbers.

North American Industry Classification	FY 2003[r]	FY 2004	Percent Change
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	$ 1,000,686	$ 981,049	-2.0%
112 Animal Production	$ 125,317	$ 119,025	-5.0%
114 Fishing, Hunting and Trapping	$ 275,311	$ 318,368	15.6%
115 Agriculture and Forestry Support Activities	$ 225,832	$ 245,991	8.9%
2-digit Total	**$ 1,627,146**	**$ 1,664,432**	**2.3%**
21 Mining			
211 Oil and Gas Extraction	$ 330,945	$ 208,560	-37.0%
212 Mining (except Oil and Gas)	$ 1,652,723	$ 1,951,903	18.1%
213 Support Activities for Mining	$ 5,013,043	$ 5,737,193	14.4%
2-digit Total	**$ 6,996,711**	**$ 7,897,656**	**12.9%**
22 Utilities			
221 Utilities	$ 41,120,563	$ 40,930,692	-0.5%
2-digit Total	**$ 41,120,563**	**$ 40,930,692**	**-0.5%**
23 Construction			
236 Construction of Buildings	$ 4,760,448	$ 4,920,787	3.4%
237 Heavy and Civil Engineering Construction	$ 8,188,524	$ 7,980,634	-2.5%
238 Specialty Trade Contractors	$ 32,800,369	$ 32,303,772	-1.5%
2-digit Total	**$ 45,749,341**	**$ 45,205,193**	**-1.2%**
31-33 Manufacturing			
311 Food Mfg	$ 2,520,183	$ 2,601,897	3.2%
312 Beverage and Tobacco Product Mfg	$ 734,459	$ 1,853,568	152.4%
313 Textile Mills	$ 107,403	$ 68,117	-36.6%
314 Textile Product Mills	$ 344,483	$ 445,526	29.3%
315 Apparel Mfg	$ 183,014	$ 130,047	-28.9%
316 Leather and Allied Product Mfg	$ 16,260	$ 25,117	54.5%
321 Wood Product Mfg	$ 2,331,914	$ 2,919,729	25.2%
322 Paper Mfg	$ 810,408	$ 614,635	-24.2%
323 Printing and Related Support Activities	$ 6,462,097	$ 6,126,234	-5.2%
324 Petroleum and Coal Products Mfg	$ 2,209,978	$ 1,320,700	-40.2%
325 Chemical Mfg	$ 3,170,490	$ 2,536,590	-20.0%
326 Plastics and Rubber Products Mfg	$ 560,051	$ 378,011	-32.5%
327 Nonmetallic Mineral Product Mfg	$ 11,340,972	$ 12,618,556	11.3%
331 Primary Metal Mfg	$ 410,524	$ 410,423	0.0%
332 Fabricated Metal Product Mfg	$ 2,597,768	$ 3,145,986	21.1%
333 Machinery Mfg	$ 2,064,709	$ 1,277,781	-38.1%
334 Computer and Electronic Product Mfg	$ 1,113,716	$ 2,240,517	101.2%
335 Electrical Equipment & Applicance Mfg	$ 298,300	$ 254,600	-14.6%
336 Transportation Equipment Mfg	$ 5,506,118	$ 6,071,552	10.3%
337 Furniture and Related Product Mfg	$ 2,096,584	$ 2,432,860	16.0%
339 Miscellaneous Mfg	$ 1,679,364	$ 1,486,578	-11.5%
2-digit Total	**$ 46,558,795**	**$ 48,959,024**	**5.2%**
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	$ 63,216,943	$ 65,610,912	3.8%
424 Merchant Wholesalers, Nondurable Goods	$ 20,171,374	$ 16,571,739	-17.8%
425 Electronic Markets and Agents and Brokers	$ 5,275,465	$ 6,568,022	24.5%
2-digit Total	**$ 88,663,782**	**$ 88,750,673**	**0.1%**

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

5.3% state sales tax rate

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

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North American Industry Classification	FY 2003[r]	FY 2004	Percent Change
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	$ 227,334,364	$ 233,382,308	2.7%
442 Furniture and Home Furnishings Stores	$ 33,049,807	$ 42,036,138	27.2%
443 Electronics and Appliance Stores	$ 34,614,931	$ 34,715,971	0.3%
444 Building Material and Garden Supply Stores	$ 85,402,175	$ 94,941,405	11.2%
445 Food and Beverage Stores	$ 146,397,992	$ 133,673,181	-8.7%
446 Health and Personal Care Stores	$ 12,443,314	$ 14,909,798	19.8%
447 Gasoline Stations	$ 32,132,535	$ 38,748,609	20.6%
448 Clothing and Clothing Accessories Stores	$ 45,377,055	$ 45,524,189	0.3%
451 Sporting Goods, Hobby, Book, & Music Stores	$ 34,111,660	$ 34,878,075	2.2%
452 General Merchandise Stores	$ 253,485,542	$ 269,093,472	6.2%
453 Miscellaneous Store Retailers	$ 46,417,612	$ 42,804,343	-7.8%
454 Nonstore Retailers	$ 13,046,439	$ 9,899,247	-24.1%
2-digit Total	**$ 963,813,426**	**$ 994,606,736**	**3.2%**
48-49 Transportation and Warehousing			
481 Air Transportation	$ 111,474	$ 190,385	70.8%
482 Rail Transportation	Confidential	Confidential	
483 Water Transportation	Confidential	Confidential	
484 Truck Transportation	$ 1,386,151	$ 1,166,551	-15.8%
485 Transit and Ground Passenger Transportation	$ 8,508	$ 9,102	7.0%
486 Pipeline Transportation	Confidential	Confidential	
487 Scenic and Sightseeing Transportation	Confidential	Confidential	
488 Support Activities for Transportation	$ 1,324,794	$ 1,676,675	26.6%
491 Postal Service	Confidential	Confidential	
492 Couriers and Messengers	$ 47,617	$ 38,529	-19.1%
493 Warehousing and Storage	$ 699,764	$ 1,075,826	53.7%
2-digit Total	**$ 3,745,895**	**$ 4,228,417**	**12.9%**
51 Information			
511 Publishing Industries (except Internet)	$ 5,205,312	$ 5,411,626	4.0%
512 Motion Picture & Sound Recording Industries	$ 5,175,807	$ 5,426,121	4.8%
515 Broadcasting (except Internet)	$ 11,507,913	$ 9,248,411	-19.6%
517 Telecommunications	$ 99,749,184	$ 105,222,508	5.5%
518 ISPs, Search Portals, and Data Processing	$ 610,358	$ 704,300	15.4%
519 Other Information Services	$ 42,527	$ 50,610	
2-digit Total	**$ 122,291,100**	**$ 126,063,576**	**3.1%**
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	
522 Credit Intermediation and Related Activities	$ 3,170,908	$ 2,850,516	-10.1%
523 Securities and Commodity Contract Brokerage	$ 526,063	$ 422,020	-19.8%
524 Insurance Carriers and Related Activities	$ 332,465	$ 98,610	-70.3%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	
2-digit Total	**$ 4,038,371**	**$ 3,373,890**	**-16.5%**
53 Real Estate and Rental and Leasing			
531 Real Estate	$ 696,839	$ 594,092	-14.7%
532 Rental and Leasing Services	$ 23,435,383	$ 22,590,433	-3.6%
533 Lessors of Nonfinancial Intangible Assets	Confidential	Confidential	
2-digit Total	**$ 24,132,222**	**$ 23,184,525**	**-3.9%**

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

5.3% state sales tax rate

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North American Industry Classification	FY 2003[r]	FY 2004	Percent Change
54 Professional and Technical Services			
541 Professional and Technical Services	$ 11,546,206	$ 12,219,928	5.8%
2-digit Total	**$ 11,546,206**	**$ 12,219,928**	**5.8%**
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	$ 1,042,545	$ 1,575,748	51.1%
2-digit Total	**$ 1,042,545**	**$ 1,575,748**	**51.1%**
56 Administrative and Waste Services			
561 Administrative and Support Services	$ 17,080,365	$ 17,441,339	2.1%
562 Waste Management and Remediation Services	$ 343,545	$ 423,451	23.3%
2-digit Total	**$ 17,423,911**	**$ 17,864,790**	**2.5%**
61 Educational Services			
611 Educational Services	$ 4,254,958	$ 4,514,710	6.1%
2-digit Total	**$ 4,254,958**	**$ 4,514,710**	**6.1%**
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	$ 918,874	$ 897,219	-2.4%
622 Hospitals	$ 1,208,820	$ 1,200,782	-0.7%
623 Nursing and Residential Care Facilities	$ 107,505	$ 109,872	2.2%
624 Social Assistance	$ 544,163	$ 551,763	1.4%
2-digit Total	**$ 2,779,362**	**$ 2,759,636**	**-0.7%**
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	$ 2,493,244	$ 3,520,528	41.2%
712 Museums, Historical Sites, Zoos, and Parks	$ 482,669	$ 451,499	-6.5%
713 Amusement, Gambling, and Recreation	$ 14,577,697	$ 13,453,648	-7.7%
2-digit Total	**$ 17,553,611**	**$ 17,425,675**	**-0.7%**
72 Accommodation and Food Services			
721 Accommodation	$ 19,269,441	$ 21,814,115	13.2%
722 Food Services and Drinking Places	$ 125,836,865	$ 131,662,611	4.6%
2-digit Total	**$ 145,106,306**	**$ 153,476,726**	**5.8%**
81 Other Services (except Public Administration)			
811 Repair and Maintenance	$ 40,207,233	$ 39,784,963	-1.1%
812 Personal and Laundry Services	$ 12,111,811	$ 12,365,375	2.1%
813 Membership Associations and Organizations	$ 3,039,137	$ 3,115,909	2.5%
814 Private Households	$ 30,062	$ 25,896	-13.9%
2-digit Total	**$ 55,388,243**	**$ 55,292,141**	**-0.2%**
92 Public Administration			
921 Executive, Legislative, & General Government	$ 1,616,267	$ 2,246,319	39.0%
922 Justice, Public Order, and Safety Activities	$ 593,048	$ 232,500	-60.8%
923 Administration of Human Resource Programs	Confidential	Confidential	
924 Administration of Environmental Programs	$ 40,578	$ 39,121	-3.6%
926 Administration of Economic Programs	$ 236,152	$ 270,095	14.4%
928 National Security and International Affairs	Confidential	Confidential	
2-digit Total	**$ 2,486,622**	**$ 2,788,750**	**12.2%**
99 Unclassified Establishments			
999 Unclassified Establishments	$ 4,315,286	$ 1,773,016	-58.9%
2-digit Total	**$ 4,315,286**	**$ 1,773,016**	**-58.9%**
Grand Total	**$ 1,610,634,400**	**$ 1,654,555,935**	**2.7%**

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2003 and FY 2004

Beginning in FY 1999, the revised reports reflect the amount that was issued to the taxing entity during the fiscal year versus the amount distributed based on receipt month.

County/City	Tax Rate	Effective Date	Fiscal Year 2003	Fiscal Year 2004	Percent Change
Allen County	1.00%	10/01/94	$1,226,446	$1,133,591	-7.6%
Gas	1.00%	01/01/91	$50,643	$67,036	32.4%
Humboldt	1.00%	10/01/03	$49,478	$82,337	N/A
Iola	1.00%	01/01/90	$859,422	$764,968	-11.0%
Moran	0.50%	07/01/84	$17,458	$18,204	4.3%
Anderson County	1.00%	01/01/83	$598,033	$618,701	3.5%
Garnett	0.50%	01/01/99	$230,726	$230,991	0.1%
Kincaid	1.00%	07/01/99	$4,274	$5,904	38.2%
Atchison County	1.50%	07/01/98	$1,926,651	$2,147,364	11.5%
Atchison	1.00%	08/01/83	$1,115,895	$1,223,924	9.7%
Effingham	1.00%	11/01/83	$27,964	$27,539	-1.5%
Barber County	1.00%	02/01/83	$472,780	$548,695	16.1%
Hardtner	0.00%	01/01/02	$0	$5	N/A
Kiowa	1.00%	01/01/01	$80,939	$99,006	22.3%
Medicine Lodge	0.50%	07/01/91	$153,627	$147,244	-4.2%
Barton County	1.25%	04/01/03	$3,697,523	$4,412,571	N/A
Great Bend	0.50%	04/01/00	$1,322,093	$1,321,027	-0.1%
Bourbon County	1.00%	07/01/01	$1,251,576	$1,277,914	2.1%
Bronson	1.00%	01/01/97	$11,920	$11,560	-3.0%
Fort Scott	1.00%	01/01/84	$1,082,635	$1,092,263	0.9%
Brown County	1.00%	11/01/82	$763,220	$788,049	3.3%
Hiawatha	0.50%	04/01/03	$433,312	$225,435	N/A
Horton	1.00%	07/01/87	$104,015	$106,120	2.0%
Butler County					
Andover	1.00%	01/01/01	$862,257	$901,451	4.5%
Augusta	0.50%	10/01/91	$412,323	$408,931	-0.8%
Benton	1.00%	10/01/99	$35,696	$41,411	16.0%
Douglass	1.00%	01/01/95	$84,886	$80,229	-5.5%
El Dorado	1.00%	10/01/89	$1,672,212	$1,721,836	3.0%
Rose Hill	1.00%	10/01/00	$123,139	$141,886	15.2%
Towanda	1.00%	07/01/95	$67,954	$55,279	-18.7%
Chase County	0.00%	01/01/04	$147,180	$116,786	N/A
Cottonwood Falls	1.00%	01/01/91	$52,216	$56,961	9.1%
Strong City	1.50%	01/01/99	$50,021	$55,436	10.8%
Chautauqua County	1.00%	02/01/83	$182,107	$208,744	14.6%
Cedar Vale	1.00%	10/01/97	$20,073	$28,860	43.8%
Sedan	0.50%	11/01/81	$43,823	$49,809	13.7%
Cherokee County	1.50%	01/01/03	$1,272,916	$1,702,988	N/A
Baxter Springs	1.00%	07/01/85	$317,242	$321,822	1.4%
Columbus	1.00%	07/01/97	$401,579	$391,459	-2.5%
Galena	1.00%	07/01/84	$128,487	$126,982	-1.2%
Scammon	1.00%	04/01/88	$15,748	$16,437	4.4%
Weir	1.00%	11/01/84	$28,915	$30,002	3.8%
Cheyenne County	2.00%	07/01/96	$436,916	$421,519	-3.5%
Clark County					
Minneola	1.00%	07/01/99	$27,643	$31,575	14.2%
Clay County	1.00%	01/01/01	$692,541	$714,470	3.2%
Clay Center	1.00%	11/01/84	$566,810	$583,386	2.9%
Longford	1.00%	01/01/89	$6,218	$4,930	-20.7%
Wakefield	1.00%	11/01/82	$25,314	$28,850	14.0%
Cloud County	1.00%	01/01/01	$1,036,835	$1,056,395	1.9%
Concordia	1.00%	02/01/83	$870,561	$864,770	-0.7%
Glasco	1.00%	07/01/83	$19,620	$18,390	-6.3%
Miltonvale	1.00%	07/01/87	$27,066	$29,711	9.8%
Comanche County					
Coldwater	1.00%	07/01/98	$79,675	$83,973	5.4%
Protection	1.00%	01/01/99	$36,516	$36,718	0.6%
Cowley County					
Arkansas City	1.00%	04/01/85	$1,300,839	$1,329,361	2.2%
Burden	1.00%	01/01/96	$23,274	$22,604	-2.9%
Winfield	1.00%	11/01/84	$1,336,772	$1,398,763	4.6%

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2003 and FY 2004

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County/City	Tax Rate	Effective Date	Fiscal Year 2003	Fiscal Year 2004	Percent Change
Crawford County	1.00%	07/01/01	$3,734,430	$3,800,199	1.8%
Arma	0.50%	11/01/82	$43,678	$42,062	-3.7%
Frontenac	1.00%	01/01/95	$350,883	$340,806	-2.9%
Girard	1.00%	01/01/01	$215,744	$269,167	24.8%
Pittsburg	0.50%	10/01/99	$1,307,060	$1,319,130	0.9%
Decatur County	1.00%	11/01/84	$189,763	$193,739	2.1%
Dickinson County	1.00%	07/01/97	$1,604,371	$1,694,250	5.6%
Abilene	0.75%	10/01/00	$726,513	$787,286	8.4%
Herington	1.00%	10/01/00	$169,279	$178,328	5.3%
Doniphan County	1.00%	10/01/94	$358,704	$362,818	1.1%
Elwood	1.00%	11/01/84	$93,167	$99,386	6.7%
Douglas County	1.00%	01/01/95	$11,886,158	$12,254,052	3.1%
Baldwin City	1.00%	07/01/91	$250,805	$280,837	12.0%
Eudora	0.50%	11/01/82	$87,067	$104,926	20.5%
Lawrence	1.00%	10/01/90	$10,876,300	$11,153,509	2.5%
Edwards County	1.00%	11/01/83	$171,900	$200,713	16.8%
Elk County	1.00%	11/01/82	$165,656	$181,567	9.6%
Ellis County					
Ellis	1.00%	11/01/83	$109,350	$113,193	3.5%
Hays	1.00%	04/01/03	$5,875,624	$4,027,247	N/A
Ellsworth County	0.50%	01/01/97	$199,836	$207,220	3.7%
Ellsworth	1.25%	07/01/00	$312,293	$300,235	-3.9%
Kanopolis	1.00%	07/01/85	$19,506	$21,986	12.7%
Wilson	1.00%	09/01/83	$43,132	$47,637	10.4%
Finney County	0.75%	07/01/95	$3,711,413	$3,760,310	1.3%
Garden City	1.00%	07/01/94	$4,130,921	$4,169,504	0.9%
Ford County	1.00%	10/01/97	$4,054,800	$3,948,019	-2.6%
Dodge City	1.00%	10/01/97	$3,695,598	$3,642,777	-1.4%
Franklin County	1.50%	01/01/93	$3,553,543	$3,807,354	7.1%
Ottawa	0.60%	07/01/01	$1,098,783	$1,194,464	8.7%
Pomona	1.00%	07/01/99	$37,547	$40,241	7.2%
Princeton	0.50%	07/01/95	$5,556	$5,803	4.4%
Wellsville	0.50%	01/01/93	$50,132	$55,463	10.6%
Williamsburg	1.00%	10/01/96	$15,227	$15,238	0.1%
Geary County	1.00%	07/01/03	$3,078,964	$2,788,035	N/A
Grandview Plaza	1.00%	04/01/99	$40,104	$42,435	5.8%
Junction City	1.00%	11/01/82	$2,239,717	$2,406,207	7.4%
Gove County	1.00%	11/01/84	$273,622	$268,026	-2.0%
Grinnell	0.50%	01/01/03	$2,769	$6,994	N/A
Graham County	0.25%	10/01/03		$36,725	N/A
Hill City	1.00%	07/01/85	$187,036	$185,209	-1.0%
Morland	1.00%	10/01/96	$10,068	$9,263	-8.0%
Grant County					
Ulysses	1.00%	11/01/83	$666,200	$682,882	2.5%
Gray County	1.00%	02/01/83	$422,841	$395,253	-6.5%
Greeley County	1.00%	11/01/82	$101,871	$115,697	13.6%
Greenwood County	1.00%	07/01/95	$447,833	$451,719	0.9%
Hamilton County	0.50%	01/01/93	$94,472	$100,342	6.2%
Syracuse	1.00%	06/01/84	$141,967	$149,534	5.3%
Harper County					
Harper	1.00%	01/01/01	$221,439	$232,138	4.8%
Anthony	1.50%	01/01/01	$335,810	$352,343	4.9%
Harvey County	1.00%	07/01/86	$3,300,208	$3,393,781	2.8%
Haskell County	0.50%	01/01/83	$143,158	$154,828	8.2%
Satanta	0.50%	01/01/87	$46,816	$38,562	-17.6%
Sublette	0.50%	01/01/83	$55,959	$54,236	-3.1%
Jackson County	1.00%	07/01/94	$1,011,506	$1,050,462	3.9%
Holton	0.25%	01/01/95	$191,662	$190,896	-0.4%

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Jefferson County	1.00%	01/01/94	$801,130	$839,472	4.8%
Perry	0.50%	07/01/81	$38,077	$37,207	-2.3%
Jewell County	1.00%	02/01/83	$157,354	$163,266	3.8%
Johnson County	1.10%	01/01/03	$80,722,922	$95,295,466	N/A
De Soto	1.75%	07/01/02	$407,823	$14,924	N/A
Edgerton	1.00%	07/01/85	$38,117	$48,337	26.8%
Fairway	1.00%	07/01/86	$292,685	$299,921	2.5%
Gardner	1.00%	01/01/89	$851,542	$1,027,033	20.6%
Leawood	1.125%	07/01/00	$4,399,142	$4,932,204	12.1%
Lenexa	1.125%	10/01/00	$11,106,968	$9,685,194	-12.8%
Merriam	1.25%	01/01/01	$5,827,251	$6,091,277	4.5%
Mission	1.25%	10/01/02	$2,615,704	$2,954,119	N/A
Olathe	1.125%	04/01/00	$21,094,858	$20,274,014	-3.9%
Overland Park	1.125%	04/01/99	$36,875,784	$37,482,106	1.6%
Prairie Village	1.00%	02/01/84	$1,833,595	$1,929,777	5.2%
Roeland Park	1.25%	04/01/03	$1,022,365	$1,223,795	N/A
Shawnee	1.125%	07/01/85	$8,222,260	$8,624,177	4.9%
Spring Hill	1.00%	02/01/84	$288,616	$387,524	34.3%
Westwood	1.00%	02/01/84	$196,040	$198,470	1.2%
Westwood Hills	1.00%	02/01/84	$17,913	$15,253	-14.8%
Kearny County					
Deerfield	1.00%	10/01/94	$20,179	$15,681	3.3%
Lakin	1.00%	07/01/83	$130,126	$122,506	-5.9%
Kingman County					
Spivey	0.50%	01/01/79	$22,197	$21,240	-4.3%
Kiowa County	1.00%	11/01/82	$244,587	$262,578	7.4%
Labette County	1.25%	07/01/01	$2,255,728	$2,270,420	0.7%
Altamont	1.00%	07/01/99	$45,503	$47,541	4.5%
Chetopa	1.50%	01/01/02	$119,162	$110,652	-7.1%
Edna	1.00%	01/01/89	$27,211	$22,735	-16.4%
Oswego	1.00%	07/01/95	$118,728	$119,978	1.1%
Parsons	1.00%	01/01/97	$1,316,807	$1,345,351	2.2%
Lane County					
Dighton	1.00%	07/01/83	$90,627	$90,475	-0.2%
Leavenworth County	1.00%	01/01/97	$4,835,236	$5,134,456	6.2%
Basehor	1.00%	10/01/95	$91,946	$148,954	62.0%
Easton	1.00%	07/01/85	$10,722	$15,273	42.4%
Lansing	1.00%	01/01/89	$620,584	$665,043	7.2%
Leavenworth	1.00%	03/01/85	$3,341,271	$3,397,642	1.7%
Linwood	1.00%	04/01/03	$494	$17,681	N/A
Tonganoxie	1.00%	07/01/89	$311,800	$363,927	16.7%
Lincoln County	1.00%	02/01/83	$172,410	$194,171	12.6%
Linn County					
La Cygne	1.00%	10/01/88	$104,837	$90,245	-13.9%
Mound City	1.00%	07/01/93	$92,642	$94,487	2.0%
Parker	1.00%	10/01/03		$7,886	N/A
Pleasanton	1.00%	10/01/95	$133,427	$135,817	1.8%
Logan County	1.00%	11/01/82	$255,658	$280,224	9.6%
Lyon County	0.50%	07/01/99	$1,927,945	$1,930,928	0.2%
Americus	0.50%	04/01/87	$12,921	$13,739	6.3%
Emporia	1.00%	01/01/95	$3,635,602	$3,613,733	-0.6%
McPherson County	1.00%	07/01/82	$2,957,139	$3,161,078	6.9%
Lindsborg	1.00%	07/01/00	$218,709	$223,414	2.2%
McPherson	0.50%	10/01/02	$500,828	$960,031	N/A
Marion County	1.00%	07/01/87	$796,761	$829,981	4.2%
Hillsboro	0.50%	05/01/85	$164,120	$177,726	8.3%
Marion	0.75%	07/01/01	$130,442	$120,485	-7.6%
Marshall County					
Frankfort	1.00%	04/01/03	$5,085	$73,585	N/A
Marysville	1.00%	10/01/99	$576,881	$604,572	4.8%
Meade County	1.00%	11/01/84	$285,063	$300,087	5.3%
Miami County	1.25%	01/01/01	$3,010,015	$3,353,300	11.4%
Fontana	0.50%	07/01/97	$2,104	$2,707	28.7%
Louisburg	1.00%	01/01/97	$476,144	$558,112	17.2%
Osawatomie	0.50%	07/01/81	$118,203	$116,809	-1.2%
Paola	1.00%	10/01/96	$1,042,270	$1,115,807	7.1%
Mitchell County	1.00%	11/01/82	$731,500	$765,055	4.6%
Beloit	0.50%	07/01/01	$270,952	$288,360	6.4%
Montgomery County	0.00%	10/01/02	$1,595,094	$11,130	N/A
Caney	2.75%	04/01/03	$225,939	$374,293	N/A

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2003 and FY 2004

Beginning in FY 1999, the revised reports reflect the amount that was issued to the taxing entity during the fiscal year versus the amount distributed based on receipt month.

County/City	Tax Rate	Effective Date	Fiscal Year 2003	Fiscal Year 2004	Percent Change
Cherryvale	1.75%	07/01/01	$243,841	$264,413	8.4%
Coffeyville	2.50%	10/01/02	$2,702,008	$3,184,490	N/A
Dearing	1.00%	04/01/03	$2,041	$18,704	-7.3%
Independence	2.25%	10/01/02	$3,313,595	$3,709,733	N/A
Morris County	1.00%	11/01/82	$438,455	$454,317	3.6%
Council Grove	1.00%	10/01/03		$180,900	N/A
Morton County					
Elkhart	1.00%	01/01/95	$213,846	$222,121	3.9%
Rolla	1.00%	01/01/97	$23,842	$22,210	-6.8%
Nemaha County	1.00%	11/01/82	$816,886	$824,139	0.9%
Sabetha	0.50%	07/01/91	$164,230	$164,095	-0.1%
Neosho County	1.00%	10/01/00	$1,896,041	$1,959,340	3.3%
Chanute	1.00%	11/01/87	$1,555,209	$1,588,733	2.2%
Erie	1.00%	01/01/88	$104,126	$94,956	-8.8%
Saint Paul	1.00%	04/01/98	$34,268	$53,162	55.1%
Thayer	1.00%	07/01/95	$29,502	$32,731	10.9%
Ness County					
Ness City	1.00%	10/01/02	$85,436	$168,640	N/A
Ransom	0.50%	10/01/93	$14,023	$12,363	-11.8%
Norton County	0.75%	10/01/03		$197,521	N/A
Almena	0.50%	04/01/03	$698	$8,900	N/A
Norton	0.50%	04/01/93	$178,003	$177,883	-0.1%
Osage County	1.00%	11/01/82	$861,572	$887,653	3.0%
Lyndon	1.00%	01/01/99	$78,690	$79,283	0.8%
Osage City	1.00%	10/01/03		$191,804	N/A
Overbrook	1.00%	01/01/99	$77,575	$79,370	2.3%
Osborne County	0.50%	01/01/83	$172,406	$175,302	1.7%
Ottawa County	1.00%	06/01/01	$284,393	$299,514	5.3%
Delphos	1.00%	11/01/84	$15,187	$1,202,885	N/A
Minneapolis	0.50%	07/01/01	$82,893	$89,836	8.4%
Pawnee County	1.00%	07/01/83	$512,642	$507,615	-1.0%
Phillips County					
Glade	1.00%	01/01/01	$9,645	$13,636	41.4%
Phillipsburg	1.00%	07/01/01	$335,904	$352,496	4.9%
Pottawatomie County					
Onaga	1.00%	11/01/82	$44,847	$55,609	24.0%
Saint Marys	1.00%	11/01/84	$247,168	$256,360	3.7%
Wamego	1.75%	01/01/93	$724,177	$759,974	4.9%
Westmoreland	1.00%	01/01/93	$28,535	$37,869	32.7%
Pratt County	1.00%	07/01/82	$1,311,386	$1,382,357	5.4%
Pratt	1.00%	04/01/04	$431,942	$638,265	N/A
Rawlins County	1.00%	02/01/83	$165,311	$165,319	0.0%
Reno County	1.00%	07/01/86	$8,219,242	$8,064,298	-1.9%
Hutchinson	0.75%	04/01/94	$5,120,937	$5,071,145	-1.0%
South Hutchinson	0.50%	01/01/93	$171,014	$163,154	-4.6%
Republic County	2.00%	07/01/03	$404,557	$706,958	N/A
Rice County	1.00%	11/01/82	$665,121	$669,706	0.7%
Lyons	0.50%	07/01/01	$158,458	$160,771	1.5%
Riley County	1.00%	01/01/99	$5,282,782	$5,651,417	7.0%
Manhattan	1.00%	01/01/99	$6,341,630	$6,744,037	6.3%
Ogden	1.00%	11/01/82	$45,774	$47,060	2.8%
Riley	1.00%	07/01/92	$46,310	$38,144	-17.6%
Plainville	1.00%	04/01/97	$223,117	$206,191	-7.6%
Stockton	1.50%	01/01/99	$187,522	$188,033	0.3%
Rooks County	0.00%	10/01/00	$1,917	$1,344	N/A
Rush County					
La Crosse	1.00%	01/01/96	$88,119	$94,621	7.4%
Russell County	1.50%	04/01/88	$932,171	$1,008,751	8.2%
Saline County	1.00%	06/01/95	$8,874,035	$8,754,995	-1.3%
Salina	0.75%	01/01/99	$6,278,944	$6,215,446	-1.0%
Scott County	1.00%	05/01/82	$509,477	$509,065	-0.1%
Sedgwick County	1.00%	10/01/85	$67,731,322	$65,336,259	-3.5%
Derby	0.50%	04/01/03	$91,986	$454,725	N/A
Seward County	1.25%	01/01/04	$3,257,731	$3,510,403	N/A
Liberal	1.00%	10/01/94	$3,074,004	$3,069,729	-0.1%
Shawnee County	0.90%	07/01/99	$22,899,469	$23,150,699	1.1%
Auburn	1.00%	07/01/84	$72,287	$83,269	15.2%
Rossville	1.00%	10/01/86	$81,444	$83,093	2.0%
Topeka	1.00%	11/01/82	$23,263,248	$22,877,590	-1.7%
Sheridan County	1.00%	01/01/99	$190,626	$195,784	2.7%

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2003 and FY 2004

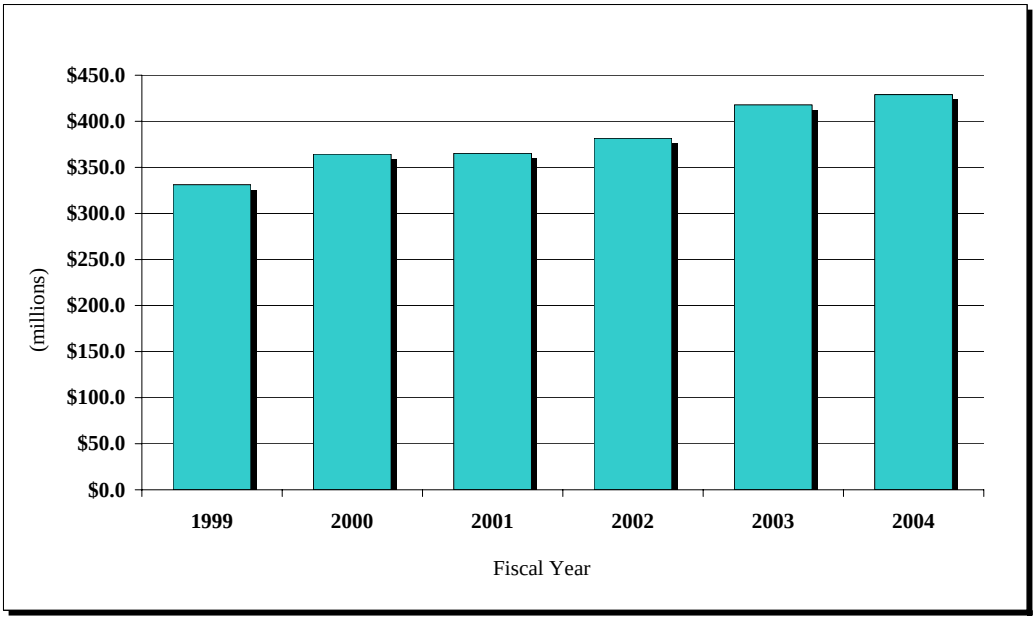
Beginning in FY 1999, the revised reports reflect the amount that was issued to the taxing entity during the fiscal year versus the amount distributed based on receipt month.

County/City	Tax Rate	Effective Date	Fiscal Year 2003	Fiscal Year 2004	Percent Change
Sherman County	1.25%	10/01/98	$1,108,980	$1,116,014	0.6%
Smith County					
Smith Center	0.50%	01/01/01	$95,546	$94,358	-1.2%
Stafford County	1.00%	11/01/84	$244,632	$301,901	23.4%
Stanton County	1.00%	11/01/84	$123,623	$146,802	18.7%
Stevens County					
Hugoton	1.00%	01/01/94	$302,600	$304,095	0.5%
Moscow	1.00%	10/01/03		$9,962	N/A
Sumner County					
Argonia	1.00%	01/01/91	$20,886	$27,152	30.0%
Belle Plaine	1.00%	10/01/89	$84,356	$102,909	22.0%
Caldwell	1.00%	11/01/82	$78,213	$80,502	2.9%
Conway Springs	1.00%	10/01/89	$51,217	$59,221	15.6%
Mayfield	0.50%	11/01/82	$3,416	$3,199	-6.4%
Oxford	1.00%	11/01/84	$58,026	$60,178	3.7%
Wellington	1.25%	01/01/94	$1,125,701	$1,135,688	0.9%
Thomas County	1.00%	11/01/82	$1,127,937	$1,148,197	1.8%
Colby	0.00%	01/01/99	$2,929	$1,084	N/A
Trego County					
Collyer	1.00%	01/01/01	$3,495	$4,609	31.9%
Wakeeney	1.00%	02/01/83	$234,696	$220,716	-6.0%
Wabaunsee County	1.25%	01/01/01	$338,722	$349,059	3.1%
Maple Hill	0.75%	01/01/03	$324,904	$20,855	N/A
Paxico	1.00%	10/01/96	$9,717	$10,109	4.0%
Washington County	1.00%	02/01/83	$355,964	$341,226	-4.1%
Wichita County	2.00%	01/01/96	$286,372	$300,878	5.1%
Wilson County	1.00%	10/01/00	$593,394	$624,566	5.3%
Fredonia	1.00%	01/01/86	$259,590	$274,528	5.8%
Neodesha	2.00%	10/01/92	$337,017	$336,535	-0.1%
Woodson County					
Yates Center	1.75%	01/01/02	$207,459	$208,350	0.4%
Toronto	0.50%	11/01/82	$6,939	$7,476	7.7%
Wyandotte County	1.00%	01/01/84	$15,514,829	$16,405,650	5.7%
Bonner Springs	1.25%	10/01/03	$1,506,539	$1,833,578	N/A
Edwardsville	1.00%	01/01/86	$133,772	$147,600	10.3%
Kansas City	1.00%	01/01/84	$13,733,107	$14,346,786	4.5%
		Grand Total	**$529,588,661**	**$549,846,600**	**3.8%**
		Amounts Co/Cty			
		All Counties	**$298,080,310**	**$314,251,556**	**5.4%**
		All Cities	**$231,508,351**	**$235,595,044**	**1.8%**
		Total Locals	**$529,588,661**	**$549,846,600**	**3.8%**
		Numbers Co/Cty			
		All Counties	**76**	**77**	**1.3%**
		All Cities	**187**	**191**	**2.1%**
		Total Locals	**263**	**268**	**1.9%**

·ALL cities within counties with a local tax are subject to the countywide tax as well as to any city tax
·NC indicates Not Comparable because of a new, increased, decreased or repealed tax rate.
·Totals may not add due to rounding

Motor Fuel Tax Gross Collections

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



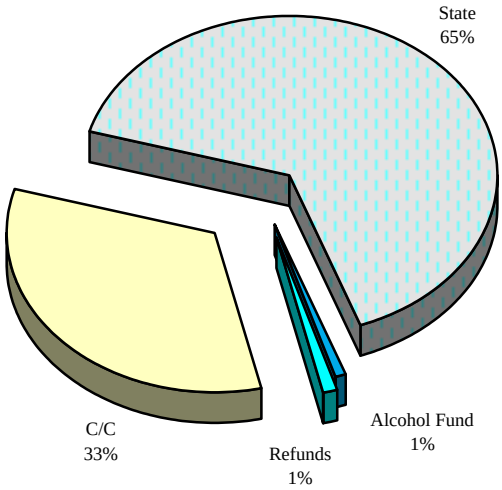
Fiscal Year	Gross Collections	Percent Change
1999	$331,151,050	1.4%
2000	$364,450,430	10.1%
2001	$365,169,871	0.2%
2002	$381,593,249	4.5%
2003	$417,801,358	9.5%
2004	$429,032,527	2.7%

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

Motor Fuel by Fuel Type	Fiscal Year 2003	Fiscal Year 2004	Percent Change
Regular (Gasoline and Gasohol)	$309,681,452	$318,831,395	3.0%
Special (Diesel) Fuel	$98,985,296	$103,799,443	4.9%
LP Gas Fuel	$294,763	$273,290	(7.3%)
Interstate Motor Fuel	$8,719,605	$6,000,000	(31.2%)
Motor Carrier Trip Permits	$120,242	$128,399	6.8%
Total (Gross)	$417,801,358	$429,032,527	2.7%

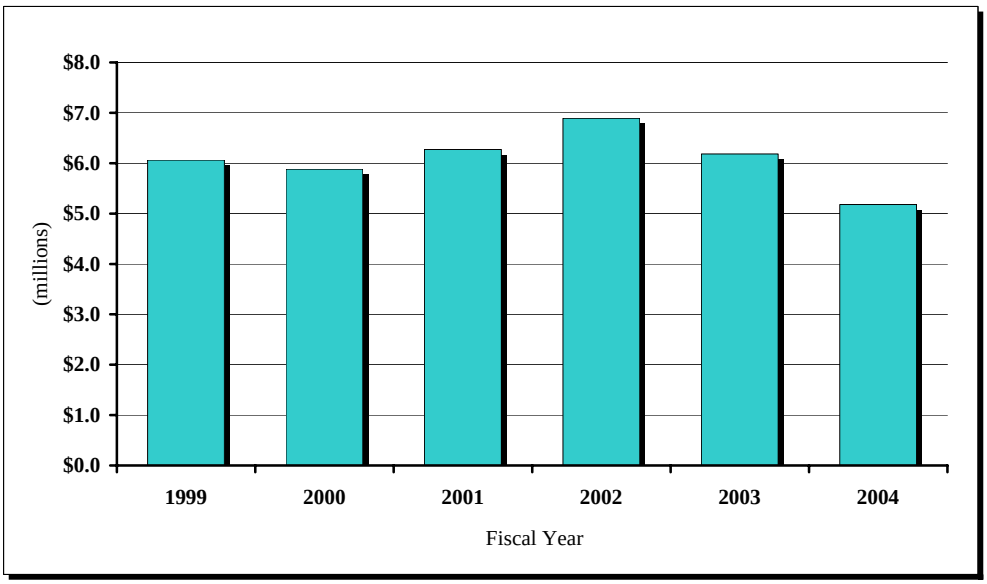
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	$278,987,994
Special City/County Highway Fund	$141,364,565
Alcohol Producers' Incentive Fund	$3,500,000
Refund Fund	$5,179,968
Total	$429,032,527



Motor Fuel Refund Amounts

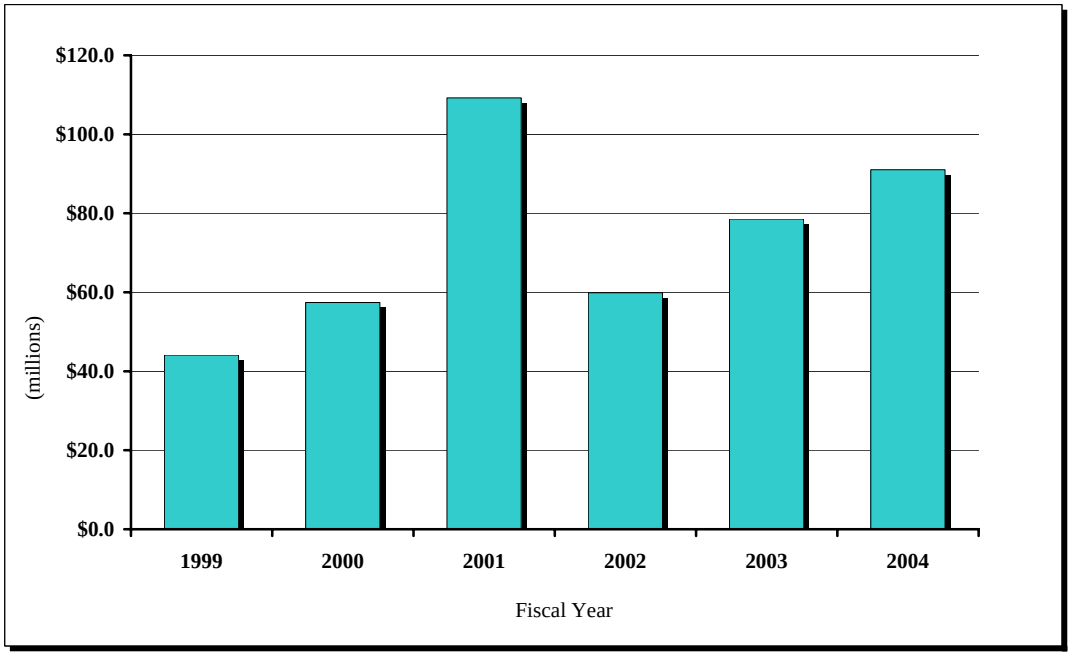
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



Fiscal Year	Amount Refunded	Percent Change
1999	$6,063,432	(0.6%)
2000	$5,881,285	-3.0%
2001	$6,271,200	6.6%
2002	$6,892,632	9.9%
2003	$6,182,820	(10.3%)
2004	$5,179,968	(16.2%)

Gross (before Refunds) Mineral Tax Collections by Product

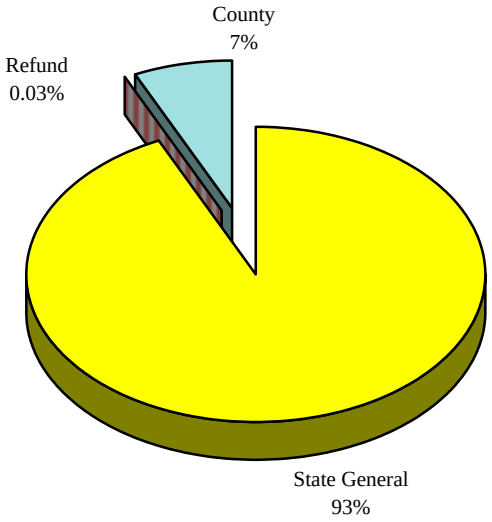
The Fiscal Year 2002 natural gas decrease is due to a reduction in price and production, while the Fiscal Year 2003 and 2004 increase is due to an increase in the price of oil and natural gas.



Fiscal Year	Oil	Natural Gas	Total	Total Percent Change
1999	$9,143,640	$34,968,740	$44,112,380	-34.6%
2000	$15,688,747	$41,702,926	$57,391,673	30.1%
2001	$15,287,260	$93,944,935	$109,232,195	90.3%
2002	$14,938,818	$44,956,455	$59,895,273	-45.2%
2003	$17,851,394	$60,685,216	$78,536,610	31.1%
2004	$20,006,869	$71,031,929	$91,038,798	15.9%

Mineral Tax Distributions by Product and Fund

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



Mineral Tax Distribution to Funds, Fiscal Year 2004

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund
Oil	$18,585,651	$22,298	$1,398,920
Natural Gas	$66,053,569	$6,586	$4,971,774
Total	$84,639,220	$28,884	$6,370,694
Gross Total all Funds			$91,038,798

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2003

Calendar Year 2003: January 2003 through December 2003

Rank	County	Number Barrels	Rank	County	Number Barrels	Rank	County	Number Barrels
1	Ellis	3,222,653	41	Edwards	217,278	81	Lyon	16,812
2	Finney	1,866,686	42	Allen	215,400	82	Dickinson	13,418
3	Russell	1,706,528	43	Chautauqua	212,726	83	Labette	10,801
4	Rooks	1,687,964	44	Wallace	176,777	84	Sherman	7,570
5	Haskell	1,566,196	45	Anderson	166,335	85	Pottawatomie	3,169
6	Barton	1,477,979	46	Coffey	161,513	86	Jackson	2,861
7	Ness	1,465,844	47	Cheyenne	159,143	87	Clay	2,335
8	Graham	1,206,452	48	Thomas	151,117	88	Osage	1,811
9	Butler	1,169,746	49	Marion	145,859	89	Geary	1,322
10	Stafford	1,110,287	50	Greeley	140,952	90	Atchison	0
11	Grant	764,602	51	Harvey	139,557	91	Brown	0
12	Stevens	744,038	52	Sedgwick	135,960	92	Cherokee	0
13	Rice	692,771	53	Decatur	135,852	93	Cloud	0
14	Sumner	669,890	54	Johnson	132,810	94	Doniphan	0
15	Comanche	607,488	55	Pawnee	130,634	95	Hamilton	0
16	Greenwood	541,037	56	Sheridan	126,133	96	Jewell	0
17	Seward	526,803	57	Osborne	116,267	97	Lincoln	0
18	Kingman	482,402	58	Miami	112,703	98	Marshall	0
19	Barber	475,407	59	Linn	107,944	99	Mitchell	0
20	Reno	472,644	60	Clark	107,143	100	Ottawa	0
21	Trego	468,081	61	Wilson	100,257	101	Republic	0
22	Cowley	457,003	62	Montgomery	96,631	102	Shawnee	0
23	Morton	455,044	63	Franklin	94,740	103	Smith	0
24	Woodson	448,429	64	Morris	92,450	104	Washington	0
25	Logan	445,282	65	Norton	89,922	105	Wyandotte	0
26	Lane	444,763	66	Gray	76,869			
27	McPherson	432,094	67	Elk	74,192			
28	Gove	420,475	68	Saline	73,994			
29	Phillips	377,756	69	Leavenworth	68,935			
30	Pratt	356,191	70	Ford	64,942	TOTAL BARRELS OIL		33,958,630
31	Hodgeman	354,682	71	Wabaunsee	60,888			
32	Meade	336,930	72	Nemaha	46,510			
33	Harper	326,180	73	Wichita	43,592			
34	Stanton	305,230	74	Neosho	42,357	Counties producing		
35	Kiowa	298,333	75	Chase	35,697	over 1 million barrels		16,480,335
36	Ellsworth	296,840	76	Bourbon	32,848	Percent Total		48.5%
37	Kearny	284,118	77	Douglas	31,705			
38	Scott	264,985	78	Riley	23,726			
39	Rawlins	245,381	79	Jefferson	23,569			
40	Rush	238,550	80	Crawford	18,840			

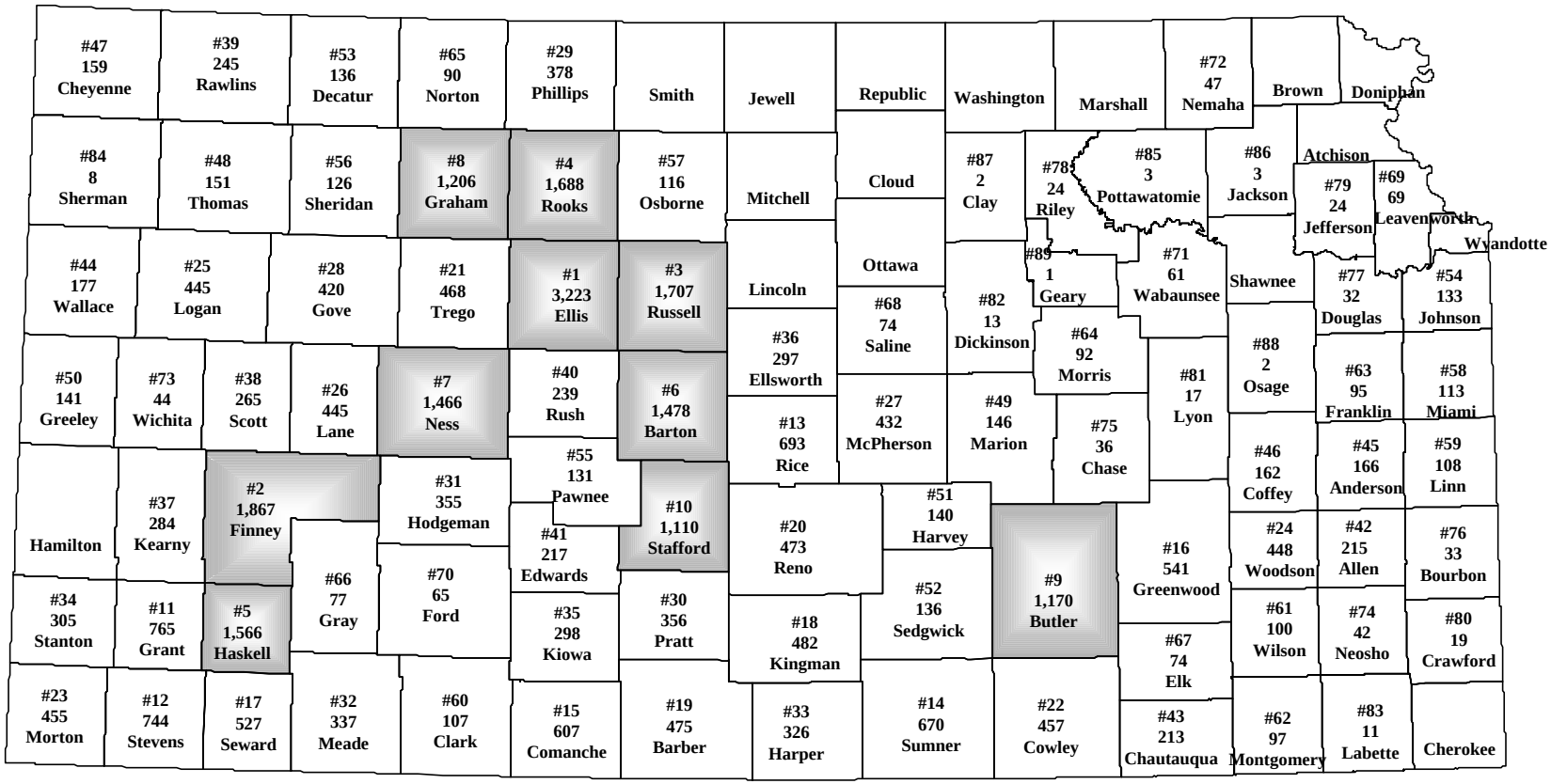
Oil Production, Calendar Year 2003

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2003. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Eighty-eight of the State's one hundred and five counties produced oil. Ellis County, with 3.2 million barrels, was the top producer. There were ten (10) counties (see shaded areas) producing over one million barrels for the year. Their combined production of 16.5 million barrels was 48.5% of the statewide total production of 34.0 million barrels.

Legend: Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)



Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2003

Calendar Year 2003: January, 2003 through December, 2003

Rank	County	MCF	Rank	County	MCF	Rank	County	MCF
1	Stevens	80,568,841	41	McPherson	166,147	81	Marshall	0
2	Grant	57,737,055	42	Allen	152,856	82	Mitchell	0
3	Kearny	52,793,454	43	Johnson	119,658	83	Morris	0
4	Haskell	35,062,294	44	Ellsworth	118,885	84	Nemaha	0
5	Morton	33,799,801	45	Leavenworth	97,561	85	Ness	0
6	Finney	33,397,279	46	Elk	90,461	86	Norton	0
7	Seward	25,072,668	47	Wichita	76,013	87	Osage	0
8	Stanton	19,915,810	48	Gray	73,962	88	Osborne	0
9	Hamilton	11,442,623	49	Cowley	69,423	89	Ottawa	0
10	Barber	9,871,962	50	Woodson	33,930	90	Phillips	0
11	Comanche	9,070,138	51	Franklin	28,866	91	Pottawatomie	0
12	Kingman	7,178,383	52	Sedgwick	23,999	92	Rawlins	0
13	Meade	6,264,044	53	Linn	11,624	93	Republic	0
14	Kiowa	4,924,750	54	Ellis	6,619	94	Riley	0
15	Neosho	4,294,900	55	Bourbon	3,733	95	Rooks	0
16	Harper	4,178,674	56	Greenwood	1,771	96	Russell	0
17	Greeley	3,176,558	57	Anderson	0	97	Saline	0
18	Montgomery	2,972,778	58	Atchison	0	98	Shawnee	0
19	Edwards	2,702,636	59	Brown	0	99	Sheridan	0
20	Clark	2,405,648	60	Butler	0	100	Smith	0
21	Wilson	2,332,058	61	Cherokee	0	101	Thomas	0
22	Pratt	1,550,444	62	Clay	0	102	Trego	0
23	Cheyenne	1,502,085	63	Cloud	0	103	Wabaunsee	0
24	Reno	1,438,444	64	Coffey	0	104	Washington	0
25	Stafford	1,251,508	65	Crawford	0	105	Wyandotte	0
26	Pawnee	1,036,924	66	Decatur	0			
27	Sumner	797,634	67	Dickinson	0			
28	Chautauqua	623,195	68	Doniphan	0		TOTAL MCF GAS	422,894,165
29	Ford	607,148	69	Douglas	0			
30	Marion	562,664	70	Geary	0			
31	Rice	539,299	71	Gove	0			
32	Barton	530,910	72	Graham	0			
33	Chase	396,643	73	Hodgeman	0	Counties producing		
34	Sherman	339,755	74	Jackson	0	over 10 million MCF		349,789,825
35	Labette	336,792	75	Jefferson	0		Percent Total	82.7%
36	Scott	272,829	76	Jewell	0			
37	Rush	254,830	77	Lane	0			
38	Harvey	238,743	78	Lincoln	0			
39	Wallace	193,551	79	Logan	0			
40	Miami	182,905	80	Lyon	0			

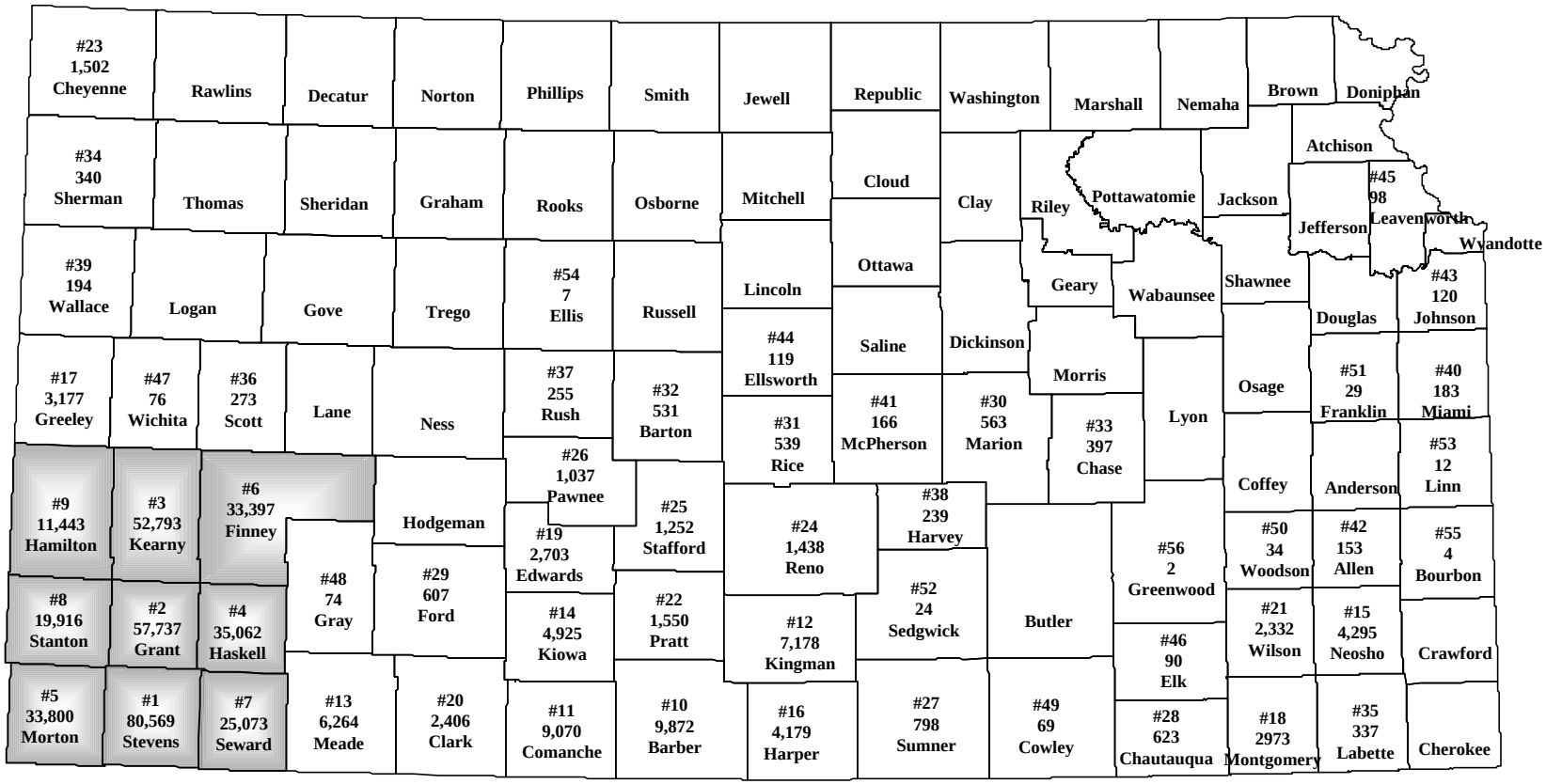
Gas Production, Calendar Year 2003

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2003.

Fifty-six of the State's one hundred and five counties produced oil. Stevens County was the highest producer with 80.6 million MCF. There were 9 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 349.8 million MCF was 82.7 percent of the statewide total production of 422,894,165 million MCF.

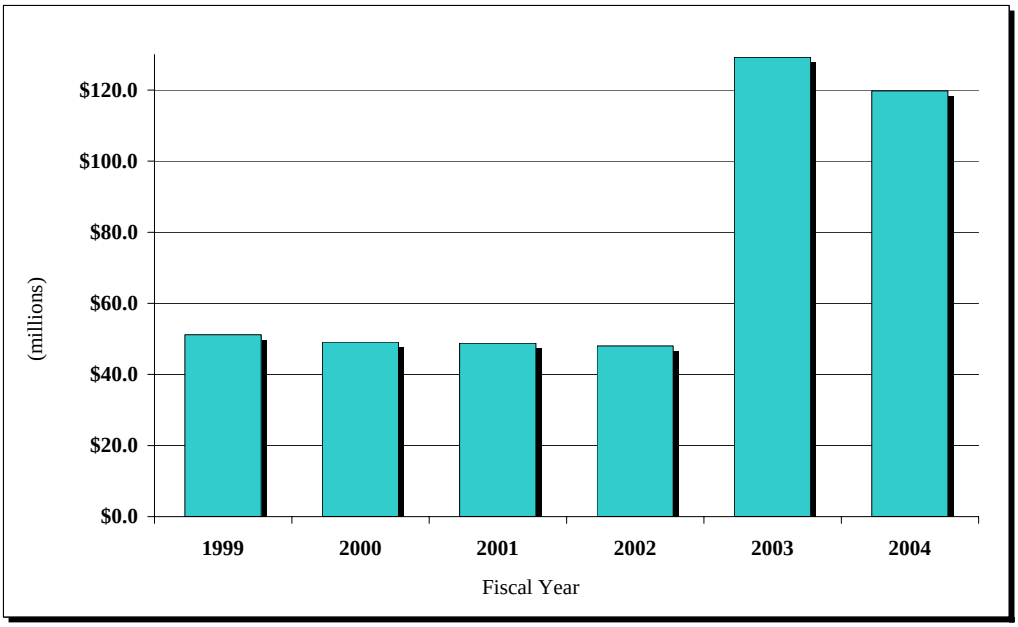
Legend: Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

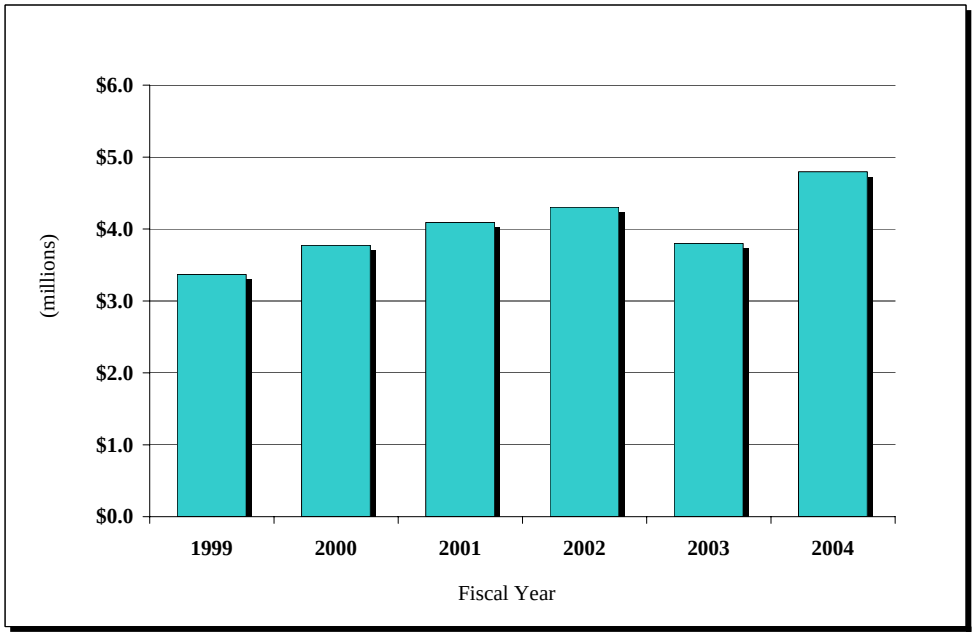
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



Fiscal Year	Amount Collected	Percent Change
1999	$51,180,746	-1.8%
2000	$49,124,538	-4.0%
2001	$48,784,401	-0.7%
2002	$48,040,207	-1.5%
2003	$129,249,741	169.0%
2004	$119,789,045	-7.3%

Tobacco Products Tax to State General Fund after Refunds

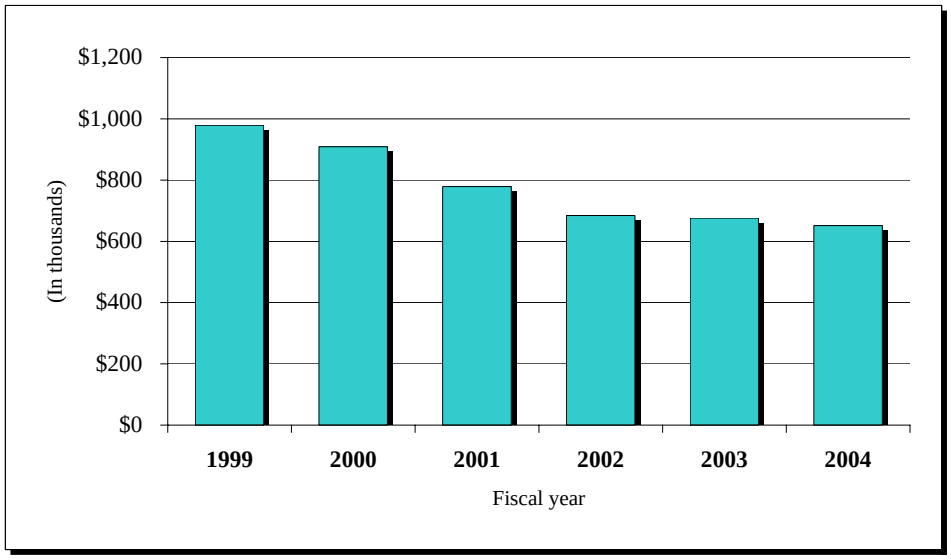
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



Fiscal Year	Amount Collected	Percent Change
1999	$3,368,976	3.1%
2000	$3,773,422	12.0%
2001	$4,091,692	8.4%
2002	$4,301,982	5.1%
2003	$4,509,937	4.8%
2004	$4,797,229	6.4%

Bingo Enforcement Tax Gross Collections

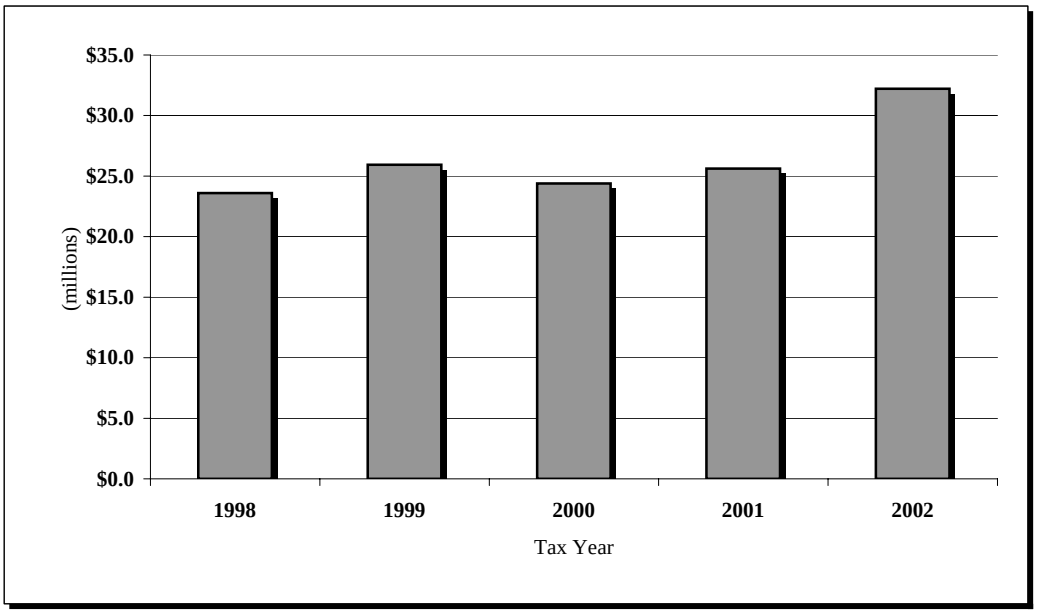
The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the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



Fiscal Year	Amount Collected	Percent Change
1999	$978,870	2.2%
2000	$909,198	-7.1%
2001	$779,077	-14.3%
2002	$684,277	-12.2%
2003	$675,890	-1.2%
2004	$651,472	-3.6%

Food Sales Tax Credits

Effective in Calendar Year 2002, claimants with a Kansas adjusted gross income of less than $12,900 or of more than $12,900, but not more than $25,800, are eligible for a refund of $72 or $36, respectively, per claimant and for each dependent residing in the household. During the legislative session of 2000, a bill amended the food sales tax refund program to require that two kinds of tax-exempt income - public sector pension income and interest on governmental debt - be added to the Kansas Adjusted Gross Income for purposes of determining eligibility.

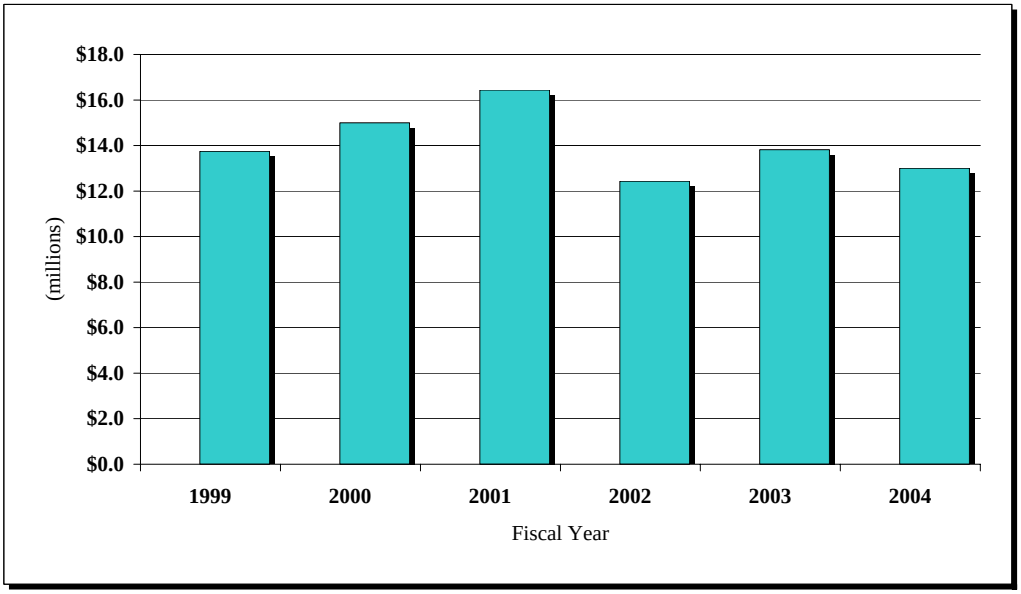


Tax Year	Number of Claims Allowed	Amount Paid	Percent Change
1998	241,744	$23,596,331	NC
1999	264,769	$25,941,717	9.9%
2000	248,132	$24,383,797	-6.0%
2001	260,173	$25,621,048	5.1%
2002	269,659	$32,212,000	25.7%

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

Homestead Property Tax Refunds

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



Fiscal Year	Number of Claims Allowed	Amount Paid	Percent Change
1999	73,718	$13,751,159	1.2%
2000	65,329	$14,997,936	9.1%
2001	78,732	$16,440,725	9.6%
2002	69,939	$12,432,320	-24.4%
2003	75,745	$13,817,807	11.1%
2004	73,501	$13,003,522	-5.9%

Compliance Management - Audit
Assessments by Tax Type

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

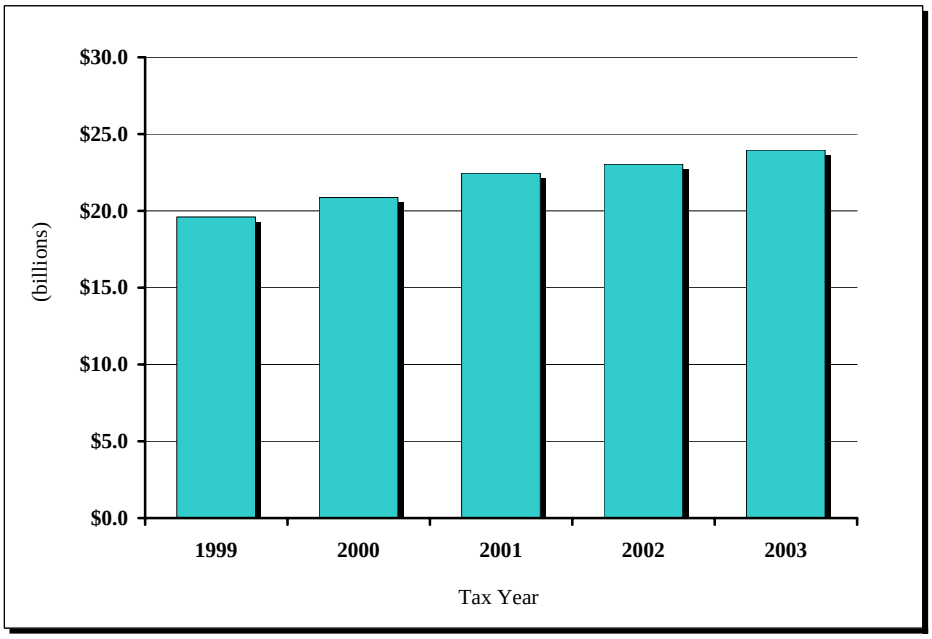
Beginning in Fiscal Year 2000 the table format includes number, amount of assessments, and refunds for each tax type.

Tax Type		Fiscal Year 2002		Fiscal Year 2003		Fiscal Year 2004	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	25	$7,652,690	49	$49,389,576	47	$21,600,486
	Refunds	6	($1,926,578)	*	*	8	($2,096,671)
	Total - Net	31	$5,726,112	*	*	55	$19,503,815
Individual Income	Assessments	7	$90,196	7	$226,091	6	$180,071
	Refunds	0	$0	0	$0	0	$0
	Total - Net	7	$90,196	7	$2,260	6	$180,071
Retailers' Sales	Assessments	250	$6,363,398	392	$13,197,773	524	$42,947,970
	Refunds	44	($4,694,268)	41	($7,575,674)	41	($8,428,351)
	Total - Net	294	$1,669,130	433	$5,622,099	565	$34,519,619
Retailers' Use	Assessments	24	$769,970	49	$420,054	44	$1,516,031
	Refunds	6	($944,124)	7	($3,580,606)	6	($170,469)
	Total - Net	30	($174,154)	56	($3,160,552)	50	$1,345,562
Consumers' Use	Assessments	156	$4,427,690	250	$8,994,277	768	$24,556,596
	Refunds	13	($1,207,597)	13	($2,781,756)	18	($15,954,581)
	Total - Net	169	$3,220,093	263	$6,212,521	786	$8,602,015
Retail Liquor Excise	Assessments	28	545,346	38	$334,988	28	$351,335
	Refunds	0	$0	*	*	0	$0
	Total - Net	28	$545,346	*	*	28	$351,335
Liquor Enforcement	Assessments	*	*	6	$63,140	*	*
	Refunds	*	*	0	$0	*	*
	Total - Net	*	*	6	$63,140	*	*
Interstate & IFTA Motor Fuel	Assessments	124	$68,964	155	$212,659	78	$189,784
	Refunds	9	($7,991)	10	($1,528)	5	($3,244)
	Total - Net	133	$60,973	165	$211,131	83	$186,540
Mineral Tax	Assessments	*	*	5	$94,068	*	*
	Refunds	*	*	0	$0	*	*
	Total - Net	*	*	5	$94,068	*	*
Other Taxes	Assessments	46	$220,037	43	$694,446	33	$1,087,859
	Refunds	*	*	7	($1,843,726)	*	*
	Total - Net	*	*	50	($1,149,280)	*	*
TOTALS	Assessments	661	$20,138,291	994	$73,627,072	1528	$92,430,132
	Refunds	80	($8,785,866)	77	($15,783,100)	79	($26,653,461)
	Total - Net	**741**	**$11,352,425**	**1071**	**$57,843,972**	**1607**	**$65,776,671**

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

DIVISION OF PROPERTY VALUATION

Statewide Assessed Property Values



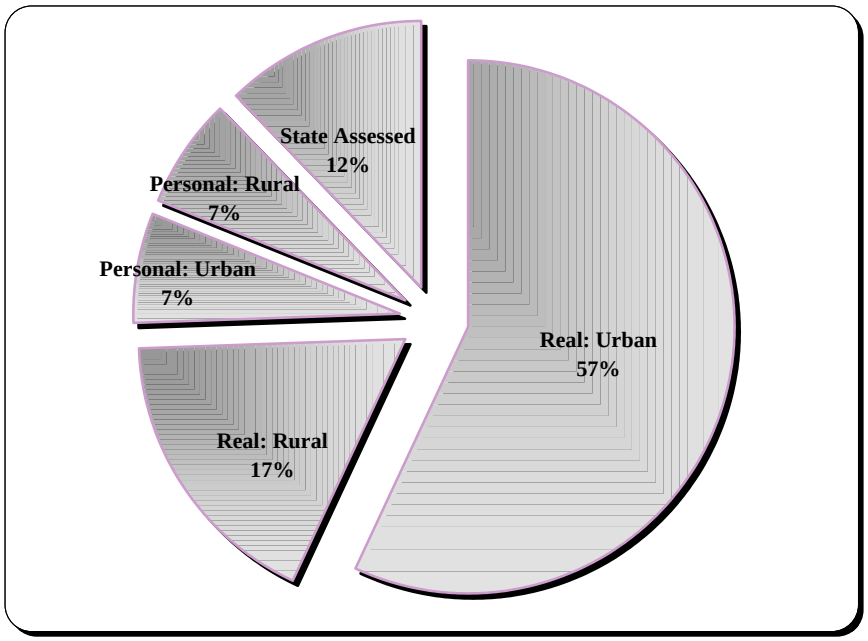
Assessed Valuation by Tax Year

Tax Year	Assessed Valuation	Percent Change
1999	$19,608,429,595	4.0%
2000	$20,874,511,185	6.5%
2001	$22,458,553,785	7.6%
2002	$23,034,627,672	2.6%
2003	$23,966,804,608	4.0%

Assessed Valuation by Property Type, Tax Years 2002 and 2003

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 2003



Property Type	Assessed Valuation Tax Year 2002	Assessed Valuation Tax Year 2003	Percent Change	2003 Percent Total
Locally Assessed:				
Real: Urban	$12,778,297,622	$13,662,318,609	6.9%	57.0%
Real: Rural	$4,057,555,069	$4,168,567,933	2.7%	17.4%
Personal: Urban	$1,634,609,796	$1,621,924,800	-0.8%	6.8%
Personal: Rural	$1,747,587,359	$1,610,239,028	-7.9%	6.7%
State Assessed	$2,816,577,826	$2,903,754,238	3.1%	12.1%
Total	$23,034,627,672	$23,966,804,608	4.0%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

Property Category		2002 Assessed Valuation	2002 Percent Total	2003 Assessed Valuation	2003 Percent Total
State-Assessed		$2,816,577,826	12.2%	$2,903,754,238	12.1%
County-Assessed Real		$16,835,852,691	73.1%	$17,830,886,542	74.4%
County-Assessed Personal		$3,382,197,155	14.7%	$3,232,163,828	13.5%
	Total	$23,034,627,672	100.0%	$23,966,804,608	100.0%

Tax Year State-Assessed Property

Property Category		2002 Assessed Valuation	2002 Percent Total	2003 Assessed Valuation	2003 Percent Total
Telephone		$617,360,653	21.9%	$605,961,726	20.9%
Water Plants and Barge Lines		$301,677	0.0%	$362,096	0.0%
Electric Power Companies		$1,335,570,771	47.4%	$1,395,339,911	48.1%
Pipeline Companies		$657,189,076	23.3%	$684,593,978	23.6%
Railroad Companies		$206,155,649	7.3%	$217,496,527	7.5%
	Total	$2,816,577,826	100.0%	$2,903,754,238	100.0%

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

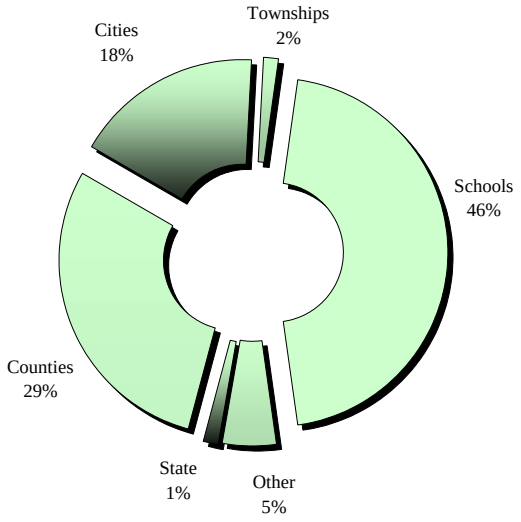
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
1998	$1,936.3	$28.2	$1,964.5	0.0%
1999	$2,076.0	$29.6	$2,105.6	7.2%
2000	$2,272.5	$31.3	$2,303.8	9.4%
2001	$2,508.8	$33.7	$2,542.4	10.4%
2002	$2,616.8	$34.6	$2,651.4	4.3%
2003	$2,742.3	$35.9	$2,778.2	4.8%

Tax Year 2003 Total General Property Taxes, by Taxing District

Taxing District	Amount	Percent Total
State	$35,938,636	1.3%
Counties	$811,032,947	29.2%
Cities	$486,947,213	17.5%
Townships	$41,815,975	1.5%
Schools	$1,267,407,305	45.6%
Other	$135,070,278	4.9%
*Total	$2,778,212,354	100.0%
Total Local	$2,742,273,718	98.7%
Total State	$35,938,636	1.3%
*Total	$2,778,212,354	100.0%



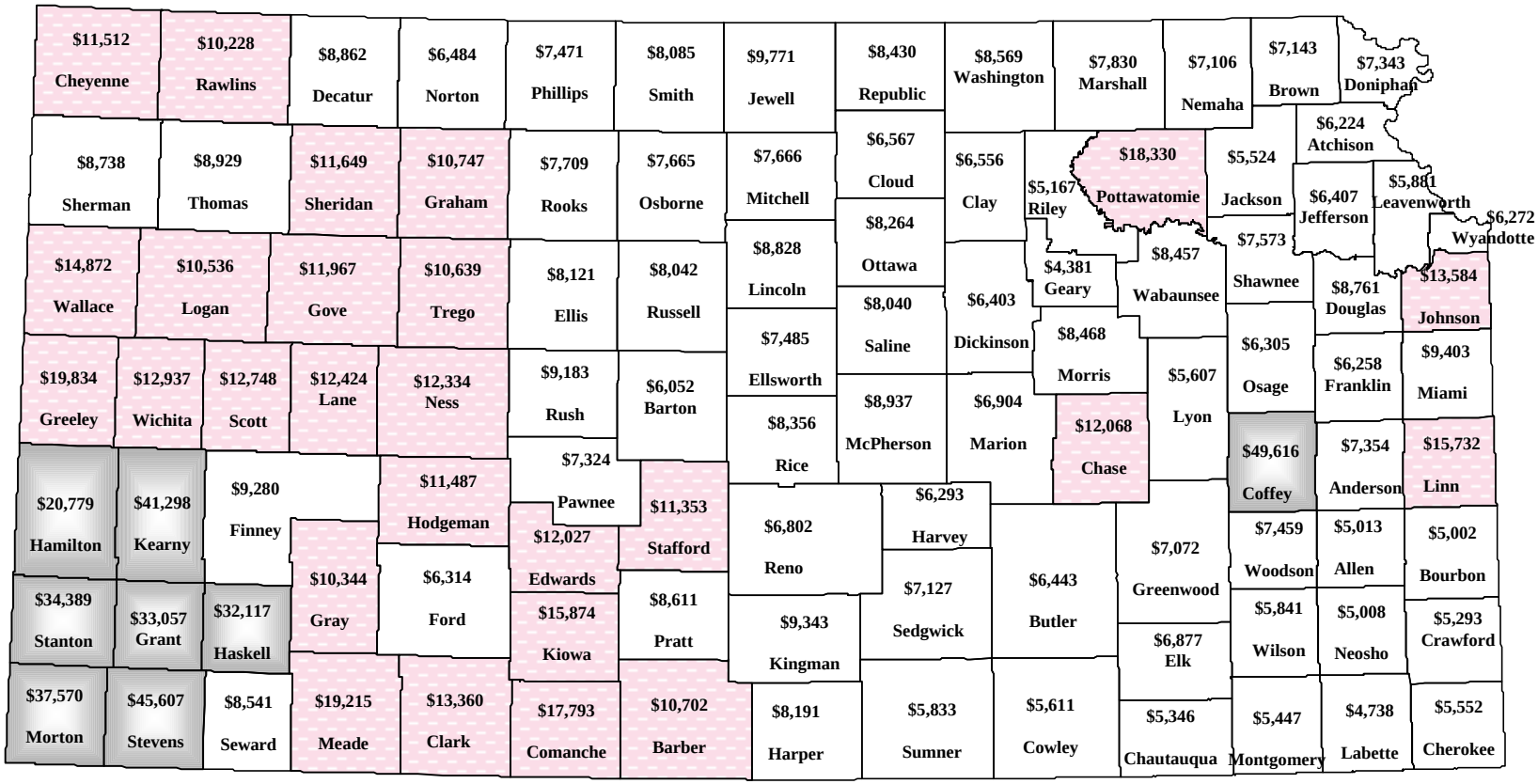
*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax (see page 69).

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

Total Assessed Value of Property Per Capita, 2003

Legend:

- $0 - $10,000
- $10,001 - $20,000
- More than $20,000



Average Countywide Levies per $1,000 Assessed Valuation, Tax Years 2001 through 2003

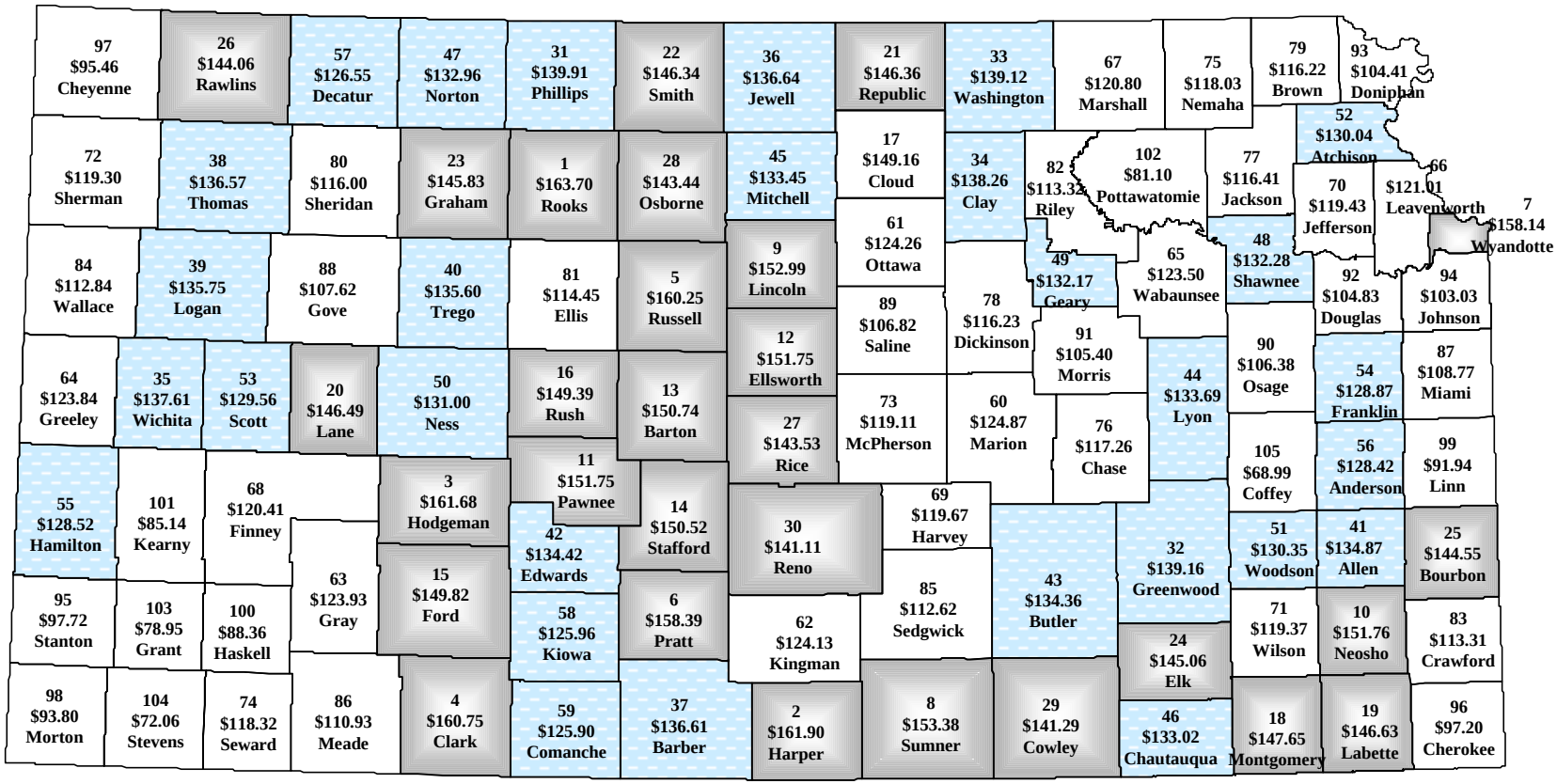
County	2001	2002	2003
Allen	119.15	129.19	134.87
Anderson	121.38	127.67	128.42
Atchison	121.63	120.41	130.04
Barber	130.86	134.00	136.61
Barton	145.86	150.01	150.74
Bourbon	134.64	138.61	144.55
Brown	110.05	109.49	116.22
Butler	134.09	135.74	134.36
Chase	107.57	116.66	117.26
Chautauqua	131.05	132.94	133.02
Cherokee	88.06	93.84	97.20
Cheyenne	76.57	90.74	95.46
Clark	146.76	151.93	160.75
Clay	134.27	133.56	138.26
Cloud	145.40	150.13	149.16
Coffey	62.95	68.63	68.99
Comanche	120.79	119.55	125.90
Cowley	133.28	134.33	141.29
Crawford	107.08	109.19	113.31
Decatur	120.10	122.23	126.55
Dickinson	107.93	119.11	116.23
Doniphan	91.01	97.15	104.41
Douglas	106.05	102.74	104.83
Edwards	128.71	130.25	134.42
Elk	121.55	126.83	145.06
Ellis	113.52	118.16	114.45
Ellsworth	152.60	147.23	151.75
Finney	110.16	112.73	120.41
Ford	147.79	156.22	149.82
Franklin	125.05	125.96	128.87
Geary	131.49	133.96	132.17
Gove	100.39	108.76	107.62
Graham	139.52	143.82	145.83
Grant	75.57	79.26	78.95
Gray	119.94	123.34	123.93
Greeley	124.22	130.84	123.84
Greenwood	137.45	137.92	139.16
Hamilton	127.90	120.57	128.52
Harper	150.49	161.95	161.90
Harvey	114.70	119.40	119.67
Haskell	84.00	85.41	88.36
Hodgeman	145.24	150.88	161.68
Jackson	112.14	115.60	116.41
Jefferson	121.56	120.59	119.43
Jewell	129.47	127.95	136.64
Johnson	101.51	103.70	103.03
Kearny	72.41	78.42	85.14
Kingman	127.67	125.42	124.13
Kiowa	119.17	118.06	125.96
Labette	134.08	138.55	146.63
Lane	138.31	141.59	146.49
Leavenworth	124.04	122.19	121.01
Lincoln	152.74	155.47	152.99
Linn	85.63	90.86	91.94
Logan	121.88	134.94	135.75
Lyon	127.52	130.35	133.69
Marion	122.62	124.68	124.87
Marshall	115.87	120.83	120.80
McPherson	114.69	116.80	119.11
Meade	108.19	106.44	110.93
Miami	111.74	109.35	108.77
Mitchell	132.93	133.64	133.45
Montgomery	145.14	147.39	147.65
Morris	106.70	107.55	105.40
Morton	80.67	91.25	93.80
Nemaha	113.48	113.27	118.03
Neosho	147.31	152.94	151.76
Ness	122.26	133.83	131.00
Norton	138.04	129.60	132.96
Osage	101.81	105.18	106.38
Osborne	139.74	142.26	143.44
Ottawa	132.00	128.21	124.26
Pawnee	153.21	149.91	151.75
Phillips	131.60	138.54	139.91
Pottawatomie	79.92	79.66	81.10
Pratt	146.65	151.42	158.39
Rawlins	129.41	139.06	144.06
Reno	126.61	135.99	141.11
Republic	132.18	145.13	146.36
Rice	138.72	147.02	143.53
Riley	118.39	119.98	113.32
Rooks	147.90	154.32	163.70
Rush	146.29	144.53	149.39
Russell	146.33	152.08	160.25
Saline	110.95	104.59	106.82
Scott	114.97	128.97	129.56
Sedgwick	114.95	113.33	112.62
Seward	105.84	106.93	118.32
Shawnee	133.79	132.96	132.28
Sheridan	113.32	116.35	116.00
Sherman	108.62	112.38	119.30
Smith	129.54	138.52	146.34
Stafford	145.50	148.21	150.52
Stanton	87.90	90.90	97.72
Stevens	61.92	66.22	72.06
Sumner	142.68	147.77	153.38
Thomas	118.84	128.78	136.57
Trego	132.03	132.35	135.60
Wabaunsee	115.07	116.47	123.50
Wallace	100.49	102.14	112.84
Washington	138.10	138.91	139.12
Wichita	122.06	133.17	137.61
Wilson	119.62	118.87	119.37
Woodson	120.56	123.58	130.35
Wyandotte	168.16	165.25	158.14
Statewide	113.21	115.10	115.95

Average Countywide Levies per $1,000 Assessed Valuation, Tax Year 2003

Each county shows: Rank: Highest to Lowest (#1 is Highest)
Levy per $1,000 Assessed Value

Legend:

- Counties with levy less than $126.00
- Counties with levy of $126.00 - $140.00
- Counties with levy above $140.00



Total Preliminary Real and Personal Property Taxes Levied by County

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

County	Property Taxes Tax Year 2002	Property Taxes Tax Year 2003	Percent Change
Allen	$9,161,892	$9,624,824	5.1%
Anderson	$7,502,722	$7,694,148	2.6%
Atchison	$12,079,854	$13,501,943	11.8%
Barber	$7,521,194	$7,433,967	-1.2%
Barton	$24,040,085	$25,309,434	5.3%
Bourbon	$10,347,768	$10,969,680	6.0%
Brown	$8,137,461	$8,717,776	7.1%
Butler	$50,115,396	$52,401,565	4.6%
Chase	$4,065,415	$4,146,249	2.0%
Chautauqua	$2,934,857	$2,993,585	2.0%
Cherokee	$10,791,945	$11,846,844	9.8%
Cheyenne	$3,287,819	$3,432,148	4.4%
Clark	$4,758,873	$5,115,626	7.5%
Clay	$7,538,906	$7,889,668	4.7%
Cloud	$9,545,042	$9,728,620	1.9%
Coffey	$29,323,336	$30,471,138	3.9%
Comanche	$4,064,571	$4,446,880	9.4%
Cowley	$26,846,080	$28,877,371	7.6%
Crawford	$21,157,432	$22,820,079	7.9%
Decatur	$3,878,262	$3,820,847	-1.5%
Dickinson	$14,335,740	$14,247,750	-0.6%
Doniphan	$5,747,305	$6,298,532	9.6%
Douglas	$86,087,118	$93,964,615	9.2%
Edwards	$5,124,027	$5,394,444	5.3%
Elk	$2,761,793	$3,130,142	13.3%
Ellis	$23,680,774	$25,349,556	7.0%
Ellsworth	$6,894,148	$7,289,982	5.7%
Finney	$42,832,718	$44,398,243	3.7%
Ford	$31,477,446	$30,896,993	-1.8%
Franklin	$18,930,516	$20,420,200	7.9%
Geary	$14,900,574	$15,293,408	2.6%
Gove	$3,752,709	$3,853,522	2.7%
Graham	$3,877,380	$4,461,766	15.1%
Grant	$22,561,124	$20,603,507	-8.7%
Gray	$7,647,754	$7,749,517	1.3%
Greeley	$4,217,654	$3,615,758	-14.3%
Greenwood	$7,429,284	$7,531,148	1.4%
Hamilton	$7,701,802	$7,098,365	-7.8%
Harper	$8,087,857	$8,325,407	2.9%
Harvey	$24,317,761	$25,134,925	3.4%
Haskell	$12,945,947	$12,177,682	-5.9%
Hodgeman	$3,524,676	$3,991,409	13.2%
Jackson	$7,849,515	$8,192,370	4.4%
Jefferson	$13,585,758	$14,281,683	5.1%
Jewell	$4,361,084	$4,666,461	7.0%
Johnson	$638,775,340	$666,928,615	4.4%
Kearny	17744016.73	15973560.78	-10.0%
Kingman	$9,599,404	$9,772,070	1.8%
Kiowa	$6,144,181	$6,212,440	1.1%
Labette	$14,450,635	$15,480,737	7.1%
Lane	$3,483,170	$3,640,006	4.5%
Leavenworth	$45,957,410	$50,379,003	9.6%
Lincoln	$4,577,563	$4,784,073	4.5%
Linn	$13,545,273	$13,991,646	3.3%
Logan	$4,198,999	$4,287,846	2.1%
Lyon	$26,016,210	$26,912,788	3.4%
Marion	$11,300,096	$11,420,447	1.1%
Marshall	$9,604,212	$10,010,061	4.2%
McPherson	$29,436,302	$31,310,062	6.4%
Meade	$9,652,379	$9,847,273	2.0%
Miami	$27,547,176	$29,563,472	7.3%
Mitchell	$6,919,131	$6,846,865	-1.0%
Montgomery	$28,443,459	$28,394,722	-0.2%
Morris	$5,346,152	$5,428,375	1.5%
Morton	$12,556,946	$11,840,759	-5.7%
Nemaha	$8,182,661	$8,775,774	7.2%
Neosho	$11,889,644	$12,645,594	6.4%
Ness	$4,982,490	$5,357,844	7.5%
Norton	$5,071,312	$5,068,132	-0.1%
Osage	$10,729,797	$11,354,626	5.8%
Osborne	$4,405,540	$4,657,286	5.7%
Ottawa	$6,352,400	$6,458,506	1.7%
Pawnee	$7,628,902	$7,719,798	1.2%
Phillips	$6,021,108	$6,136,741	1.9%
Pottawatomie	$25,886,140	$27,484,282	6.2%
Pratt	$11,960,034	$13,013,717	8.8%
Rawlins	$4,258,225	$4,253,954	-0.1%
Reno	$57,254,543	$61,222,722	6.9%
Republic	$6,757,933	$6,746,334	-0.2%
Rice	$12,670,110	$12,593,516	-0.6%
Riley	$35,967,794	$35,998,539	0.1%
Rooks	$6,012,175	$6,930,567	15.3%
Rush	$4,539,482	$4,790,759	5.5%
Russell	$8,429,994	$9,091,826	7.9%
Saline	$44,139,235	$46,297,292	4.9%
Scott	$7,815,976	$8,130,797	4.0%
Sedgwick	$345,530,080	$370,794,859	7.3%
Seward	$23,634,112	$23,315,180	-1.3%
Shawnee	$162,528,363	$171,047,328	5.2%
Sheridan	$3,570,412	$3,568,693	0.0%
Sherman	$6,437,779	$6,669,549	3.6%
Smith	$4,940,702	$5,164,666	4.5%
Stafford	$7,471,624	$7,966,412	6.6%
Stanton	$7,859,103	$8,098,599	3.0%
Stevens	$19,211,359	$17,523,707	-8.8%
Sumner	$21,408,435	$22,843,150	6.7%
Thomas	$9,251,975	$9,867,422	6.7%
Trego	$4,210,051	$4,529,839	7.6%
Wabaunsee	$6,295,301	$7,013,456	11.4%
Wallace	$2,657,721	$2,839,323	6.8%
Washington	$7,280,525	$7,475,669	2.7%
Wichita	$4,387,602	$4,454,038	1.5%
Wilson	$6,894,371	$7,071,753	2.6%
Woodson	$3,411,957	$3,566,063	4.5%
Wyandotte	$146,394,556	$157,034,282	7.3%
Total	$2,651,360,953	2,778,207,194	4.8%

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

County	12/31/2002 Tax	12/31/2002 Valuation	12/31/2003 Tax	12/31/2003 Valuation	Percent Change Tax	Percent Change Valuation
Allen	$1,206,162	$12,575,704	$1,301,012	$13,121,918	7.9%	4.3%
Anderson	$708,835	$7,634,272	$795,994	$7,851,511	12.3%	2.8%
Atchison	$1,409,448	$14,204,996	$1,510,607	$14,864,228	7.2%	4.6%
Barber	$612,466	$5,451,361	$618,570	$5,579,790	1.0%	2.4%
Barton	$3,507,133	$28,233,922	$3,621,309	$28,773,199	3.3%	1.9%
Bourbon	$1,388,686	$12,606,892	$1,543,585	$13,464,861	11.2%	6.8%
Brown	$830,647	$9,228,905	$867,946	$9,638,167	4.5%	4.4%
Butler	$6,657,854	$61,087,673	$7,322,891	$64,186,904	10.0%	5.1%
Chase	$260,430	$2,799,871	$263,192	$3,005,536	1.1%	7.3%
Chautauqua	$377,292	$3,703,197	$404,968	$3,646,649	7.3%	-1.5%
Cherokee	$1,328,255	$20,011,984	$1,413,217	$20,764,889	6.4%	3.8%
Cheyenne	$225,660	$3,901,928	$222,037	$3,924,991	-1.6%	0.6%
Clark	$334,761	$2,711,013	$346,314	$2,732,106	3.5%	0.8%
Clay	$849,974	$7,790,634	$925,014	$8,094,703	8.8%	3.9%
Cloud	$1,115,296	$8,604,428	$1,107,935	$8,834,931	-0.7%	2.7%
Coffey	$444,649	$11,589,374	$499,773	$11,637,511	12.4%	0.4%
Comanche	$224,730	$2,298,089	$224,860	$2,230,937	0.1%	-2.9%
Cowley	$3,582,595	$31,087,032	$3,592,423	$31,714,177	0.3%	2.0%
Crawford	$2,563,086	$32,982,704	$2,942,160	$33,784,924	14.8%	2.4%
Decatur	$365,345	$3,434,118	$350,502	$3,501,414	-4.1%	2.0%
Dickinson	$1,658,553	$19,037,787	$1,754,188	$19,950,732	5.8%	4.8%
Doniphan	$538,574	$7,292,613	$535,694	$7,543,505	-0.5%	3.4%
Douglas	$7,152,762	$90,988,168	$8,032,149	$93,339,553	12.3%	2.6%
Edwards	$407,001	$3,678,136	$409,428	$3,766,106	0.6%	2.4%
Elk	$286,541	$2,608,499	$284,756	$2,804,065	-0.6%	7.5%
Ellis	$2,462,137	$28,262,742	$2,718,213	$29,064,651	10.4%	2.8%
Ellsworth	$693,468	$5,850,369	$800,662	$6,038,090	15.5%	3.2%
Finney	$3,133,405	$33,637,548	$3,130,828	$34,725,634	-0.1%	3.2%
Ford	$3,564,330	$26,838,013	$3,546,318	$27,751,792	-0.5%	3.4%
Franklin	$2,371,946	$23,539,148	$2,631,094	$25,045,156	10.9%	6.4%
Geary	$1,934,085	$17,457,687	$2,067,754	$18,546,538	6.9%	6.2%
Gove	$278,257	$3,703,076	$299,177	$3,721,703	7.5%	0.5%
Graham	$369,135	$2,954,284	$352,837	$2,952,140	-4.4%	-0.1%
Grant	$624,896	$10,352,473	$585,118	$10,528,826	-6.4%	1.7%
Gray	$679,332	$7,262,250	$726,504	$7,269,475	6.9%	0.1%
Greeley	$237,450	$2,019,662	$216,189	$2,074,396	-9.0%	2.7%
Greenwood	$745,229	$6,688,948	$813,075	$6,922,608	9.1%	3.5%
Hamilton	$350,518	$3,030,432	$337,208	$3,125,049	-3.8%	3.1%
Harper	$858,254	$6,288,264	$851,132	$6,522,683	-0.8%	3.7%
Harvey	$2,832,884	$30,169,478	$2,970,720	$31,371,452	4.9%	4.0%
Haskell	$366,742	$5,281,038	$367,497	$5,742,049	0.2%	8.7%
Hodgeman	$277,452	$2,281,698	$283,198	$2,261,168	2.1%	-0.9%
Jackson	$1,065,803	$11,775,400	$1,150,636	$12,488,183	8.0%	6.1%
Jefferson	$1,970,288	$19,633,175	$2,060,150	$20,285,644	4.6%	3.3%
Jewell	$358,235	$3,498,795	$389,991	$3,562,531	8.9%	1.8%
Johnson	$58,045,797	$713,163,335	$60,268,859	$739,386,265	3.8%	3.7%
Kearny	$329,874	$5,339,495	$297,595	$5,678,428	-9.8%	6.3%
Kingman	$934,350	$9,003,183	$993,130	$9,223,493	6.3%	2.4%
Kiowa	$383,173	$3,828,324	$398,577	$4,019,091	4.0%	5.0%
Labette	$1,928,659	$18,299,690	$2,142,682	$18,782,935	11.1%	2.6%
Lane	$286,038	$2,400,512	$293,063	$2,477,057	2.5%	3.2%
Leavenworth	$6,062,023	$64,493,031	$7,026,334	$67,536,871	15.9%	4.7%
Lincoln	$392,309	$3,029,178	$405,379	$3,053,953	3.3%	0.8%
Linn	$705,522	$11,116,175	$766,602	$11,680,314	8.7%	5.1%
Logan	$302,062	$3,221,648	$329,644	$3,235,605	9.1%	0.4%
Lyon	$2,701,541	$29,415,771	$3,224,076	$29,985,021	19.3%	1.9%
Marion	$1,159,423	$11,392,246	$1,188,262	$11,578,908	2.5%	1.6%
Marshall	$1,014,431	$10,702,223	$1,078,186	$11,246,802	6.3%	5.1%

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

County	12/31/2002 Tax	12/31/2002 Valuation	12/31/2003 Tax	12/31/2003 Valuation	Percent Change Tax	Percent Change Valuation
McPherson	$2,807,040	$30,199,787	$2,956,088	$31,218,586	5.3%	3.4%
Meade	$416,443	$4,938,073	$444,712	$5,042,604	6.8%	2.1%
Miami	$3,065,110	$34,377,246	$3,368,855	$36,721,768	9.9%	6.8%
Mitchell	$765,337	$7,236,136	$840,507	$7,442,727	9.8%	2.9%
Montgomery	$3,436,079	$29,155,635	$3,716,172	$29,695,402	8.2%	1.9%
Morris	$487,656	$6,290,947	$549,988	$6,343,791	12.8%	0.8%
Morton	$290,751	$4,081,349	$267,007	$4,401,186	-8.2%	7.8%
Nemaha	$904,576	$10,846,505	$1,026,544	$10,981,081	13.5%	1.2%
Neosho	$1,806,700	$15,440,165	$1,996,088	$15,679,453	10.5%	1.5%
Ness	$429,426	$4,160,341	$434,903	$4,252,831	1.3%	2.2%
Norton	$587,496	$4,914,643	$591,658	$5,012,181	0.7%	2.0%
Osage	$1,337,918	$16,672,290	$1,474,062	$18,017,881	10.2%	8.1%
Osborne	$449,646	$3,982,988	$496,008	$4,142,368	10.3%	4.0%
Ottawa	$617,609	$6,028,210	$699,804	$6,248,260	13.3%	3.7%
Pawnee	$830,698	$6,535,686	$881,760	$6,619,272	6.1%	1.3%
Phillips	$577,472	$5,466,254	$636,979	$5,707,743	10.3%	4.4%
Pottawatomie	$1,198,999	$20,516,054	$1,303,841	$21,759,696	8.7%	6.1%
Pratt	$1,224,741	$10,142,783	$1,329,084	$10,493,987	8.5%	3.5%
Rawlins	$319,160	$2,957,709	$330,782	$3,023,243	3.6%	2.2%
Reno	$6,211,269	$58,496,439	$6,460,628	$60,600,018	4.0%	3.6%
Republic	$606,964	$5,487,377	$625,369	$5,574,546	3.0%	1.6%
Rice	$1,147,580	$9,473,874	$1,146,320	$9,655,416	-0.1%	1.9%
Riley	$4,012,820	$40,218,690	$4,159,997	$42,282,412	3.7%	5.1%
Rooks	$624,083	$5,202,773	$685,803	$5,361,815	9.9%	3.1%
Rush	$387,631	$3,372,755	$426,012	$3,373,411	9.9%	0.0%
Russell	$907,520	$7,305,280	$961,665	$7,612,205	6.0%	4.2%
Saline	$4,515,184	$55,867,163	$5,175,216	$56,902,396	14.6%	1.9%
Scott	$597,597	$6,586,109	$629,116	$6,624,509	5.3%	0.6%
Sedgwick	$40,491,966	$457,923,503	$44,736,765	$471,166,255	10.5%	2.9%
Seward	$1,703,612	$18,824,021	$1,748,110	$20,365,225	2.6%	8.2%
Shawnee	$17,650,904	$165,068,163	$19,288,557	$169,504,164	9.3%	2.7%
Sheridan	$347,552	$3,468,275	$327,918	$3,514,025	-5.6%	1.3%
Sherman	$644,450	$7,166,931	$631,526	$7,126,066	-2.0%	-0.6%
Smith	$438,917	$4,247,679	$474,114	$4,328,264	8.0%	1.9%
Stafford	$570,041	$4,660,665	$588,491	$4,689,318	3.2%	0.6%
Stanton	$261,973	$3,127,322	$231,662	$3,411,654	-11.6%	9.1%
Stevens	$329,320	$7,079,418	$317,849	$7,582,626	-3.5%	7.1%
Sumner	$2,502,099	$22,746,775	$2,857,662	$23,293,261	14.2%	2.4%
Thomas	$829,533	$8,699,514	$876,775	$8,870,561	5.7%	2.0%
Trego	$367,751	$3,280,941	$376,998	$3,365,092	2.5%	2.6%
Wabaunsee	$577,477	$6,879,964	$684,854	$7,203,301	18.6%	4.7%
Wallace	$165,339	$2,088,750	$167,545	$2,081,482	1.3%	-0.3%
Washington	$625,241	$5,727,273	$698,141	$5,911,448	11.7%	3.2%
Wichita	$319,131	$2,876,814	$292,264	$2,863,728	-8.4%	-0.5%
Wilson	$908,089	$9,023,408	$929,258	$9,328,212	2.3%	3.4%
Woodson	$330,892	$3,488,366	$364,677	$3,626,567	10.2%	4.0%
Wyandotte	$15,364,238	$115,728,548	$17,185,969	$115,997,579	11.9%	0.2%
Total	$262,447,812	$2,809,532,182	$281,995,318	$2,901,661,434	7.4%	3.3%

DIVISION OF VEHICLES

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2003

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

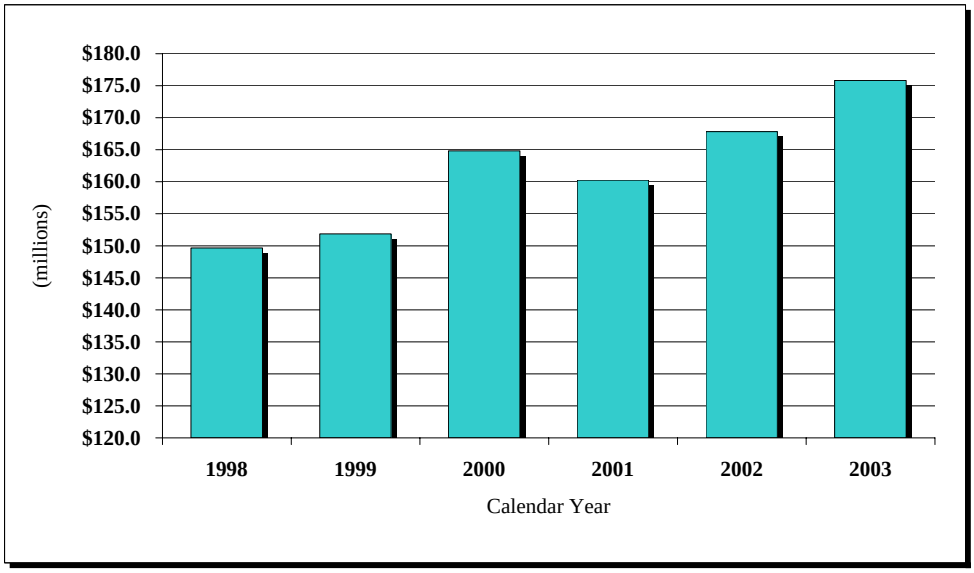
Vehicle Registration Fees (cont.) **		
Urban Buses: 8-30 passengers		$15.00
31 - 39 passengers		$30.00
over 39 passengers		$60.00
Transit Authorities		$2.00
Trailers:	8M	$15.00
	12M	$25.00
	Over 12M	$35.00
Drive-Away, first		$44.00
Drive-Away, others		$18.00
Antique, Regular		$40.00
Antique, Personalized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

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

** For all county-registered vehicles add $3.00 county fee; and for new plates add a 50¢ reflector fee.

Total Vehicle Revenue Collections by Calendar Year

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



Calendar Year	Amount Collected	Percent Change
1998	$149,672,057	4.2%
1999	$151,861,729	1.5%
2000	$164,837,197	8.5%
2001	$160,252,256	-2.8%
2002	$167,818,587	4.7%
2003	$175,821,903	4.8%

Vehicle Revenue Collections Calendar Year 2003

Vehicle Revenue Collections by Source by Calendar Year

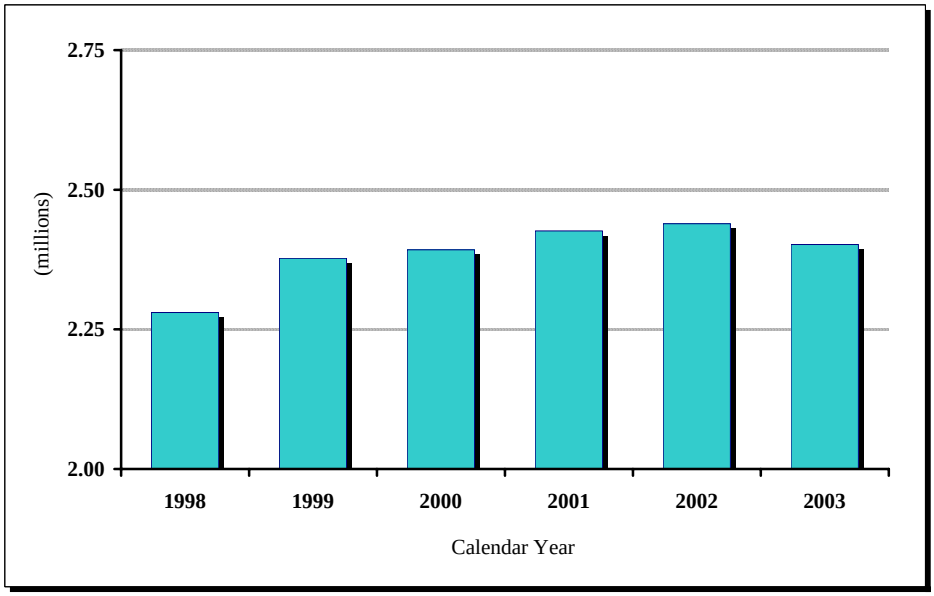
Source	CY 2003 Collection	Percent Total
Titles and Registration	$129,510,477	73.7%
Interstate Apportioned	$36,437,884	20.7%
Driver License	$9,454,200	5.4%
Motor Carrier Inspection	$419,342	0.2%
Total	$175,821,903	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

Funds	CY 2003 Collection	Percent Total
State Highway	$152,381,943	86.7%
County Funds	$13,663,616	7.8%
Driver Safety	$1,073,533	0.6%
Refunds	$383,143	0.2%
Motorcycle Safety	$33,778	0.02%
Other	$8,285,890	4.7%
Total	$175,821,903	100.0%

Motor Vehicle Registrations by Calendar Year

Registration is made at the county level and reported to the Division of Vehicles.



Calendar Year	Number Vehicle Registrations	Percent Change
1998	2,280,108	-0.5%
1999	2,377,252	4.3%
2000	2,392,577	0.6%
2001	2,426,213	1.4%
2002	2,439,041	0.5%
2003	2,401,843	-1.5%

Motor Vehicle Registrations by Type, Calendar Years 2002 and 2003

Vehicle Registration by Type and Percent Change

Vehicle Type	Calendar Year 2002	Calendar Year 2003	Percent Change
Automobiles	1,412,012	1,389,193	-1.6%
Trucks	694,016	675,270	-2.7%
Trailers	107,495	100,624	-6.4%
Motorcycles	48,735	51,130	4.9%
Motorized Bicycles	4,951	5,226	5.6%
RV[1]	13,972	13,641	-2.4%
Special Registration	157,860	166,759	5.6%
Total	2,439,041	2,401,843	-1.5%

Vehicle Registration by Type and Percent Total

Vehicle Type	Percent Total 2002	Percent Total 2003
Automobiles	57.89%	57.84%
Trucks	28.45%	28.11%
Trailers	4.41%	4.19%
Motorcycles	2.00%	2.13%
Motorized Bicycles	0.20%	0.22%
RV[1]	0.57%	0.57%
Special Registration	6.47%	6.94%
Total	100.0%	100.0%

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

Motor Vehicle Registrations by County, Calendar Year 2003

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV*	Special **	Total
Allen	6,418	5,217	612	284	46	102	886	13,565
Anderson	3,824	3,594	497	109	32	48	674	8,778
Atchison	7,842	5,243	927	272	18	81	1,079	15,462
Barber	2,458	2,608	353	129	24	27	292	5,891
Barton	13,980	9,317	1,752	574	61	206	1,748	27,638
Bourbon	7,046	4,815	586	251	29	77	844	13,648
Brown	5,153	3,794	842	231	24	40	813	10,897
Butler	29,186	17,910	2,243	1,328	165	495	4,296	55,623
Chase	1,434	1,518	235	58	6	21	205	3,477
Chautauqua	1,698	2,254	199	64	3	41	193	4,452
Cherokee	9,377	7,538	995	414	25	118	1,628	20,095
Cheyenne	1,615	1,782	399	69	3	25	193	4,086
Clark	1,105	1,142	154	54	6	27	180	2,668
Clay	4,334	3,323	524	163	27	87	635	9,093
Cloud	4,612	3,788	664	243	29	68	663	10,067
Coffey	4,628	4,129	670	235	31	75	674	10,442
Comanche	890	1,044	145	50	2	9	105	2,245
Cowley	16,475	10,967	1,112	733	86	265	2,206	31,844
Crawford	17,011	10,298	1,118	757	76	148	2,434	31,842
Decatur	1,834	2,065	513	74	12	35	204	4,737
Dickinson	9,638	7,019	1,043	486	36	132	1,528	19,882
Doniphan	3,640	3,218	721	140	5	41	587	8,352
Douglas	47,952	15,341	2,184	1,403	154	326	4,644	72,004
Edwards	1,721	1,838	310	80	6	31	176	4,162
Elk	1,420	1,777	168	39	7	23	222	3,656
Ellis	13,759	8,068	1,286	613	75	163	1,646	25,610
Ellsworth	3,040	2,637	565	171	40	36	448	6,937
Finney	16,383	9,316	1,608	574	52	198	1,913	30,044
Ford	13,722	8,073	1,006	433	42	160	1,503	24,939
Franklin	12,719	8,352	1,274	592	87	195	1,601	24,820
Geary	14,416	4,939	614	496	34	119	2,323	22,941
Gove	1,671	2,007	421	67	20	43	260	4,489
Graham	1,554	1,564	323	82	17	41	198	3,779
Grant	3,535	3,333	820	206	21	49	321	8,285
Gray	2,552	3,147	560	148	5	37	291	6,740
Greeley	735	1,048	228	29	2	22	86	2,150
Greenwood	3,473	3,739	574	94	25	49	536	8,490
Hamilton	1,160	1,407	305	66	5	19	189	3,151
Harper	3,106	2,911	448	159	28	43	425	7,120
Harvey	17,751	8,794	1,220	809	135	218	1,997	30,924
Haskell	2,096	2,306	495	102	15	26	204	5,244
Hodgeman	1,040	1,527	211	27	5	20	130	2,960
Jackson	6,695	5,287	994	269	30	80	986	14,341
Jefferson	9,978	7,303	1,428	535	32	144	1,275	20,695
Jewell	1,978	2,238	613	96	9	45	314	5,293
Johnson	302,406	58,926	7,221	8,255	418	1,108	23,280	401,614
Kearny	1,854	2,021	458	72	8	36	294	4,743
Kingman	4,258	4,044	658	177	12	57	659	9,865
Kiowa	1,537	1,679	291	71	4	28	170	3,780
Labette	10,231	7,328	569	423	46	130	1,542	20,269
Lane	1,064	1,434	272	48	21	34	114	2,987
Leavenworth	31,876	15,354	2,539	1,510	53	370	5,791	57,493
Lincoln	1,722	1,853	370	64	10	21	272	4,312
Linn	4,942	4,448	796	227	21	87	738	11,259
Logan	1,571	1,684	384	94	15	32	149	3,929
Lyon	15,863	9,568	1,024	550	64	153	1,515	28,737

Motor Vehicle Registrations by County, Calendar Year 2003

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV*	Special **	Total
Marion	6,537	5,099	674	286	87	72	900	13,655
Marshall	5,704	4,540	823	228	42	64	853	12,254
McPherson	15,064	9,763	1,776	901	118	167	2,280	30,069
Meade	2,146	2,183	364	83	6	52	246	5,080
Miami	15,292	10,475	2,272	752	49	220	2,106	31,166
Mitchell	3,542	3,536	747	178	24	55	441	8,523
Montgomery	16,068	10,483	818	691	89	172	2,055	30,376
Morris	2,944	2,808	455	114	23	42	482	6,868
Morton	1,574	1,733	229	55	4	26	173	3,794
Nemaha	5,463	4,397	1,011	234	25	33	606	11,769
Neosho	7,773	6,396	824	404	48	94	1,027	16,566
Ness	1,841	2,504	484	99	10	36	245	5,219
Norton	2,775	2,635	653	128	10	49	378	6,628
Osage	8,688	6,417	985	382	73	175	1,423	18,143
Osborne	2,177	2,393	503	116	8	27	247	5,471
Ottawa	3,163	2,988	547	143	31	44	426	7,342
Pawnee	3,244	2,467	497	178	11	33	445	6,875
Phillips	3,116	2,974	821	194	37	53	392	7,587
Pottawatomie	10,142	7,216	1,330	442	37	140	1,314	20,621
Pratt	4,829	3,792	661	204	17	77	501	10,081
Rawlins	1,603	1,872	344	83	10	29	159	4,100
Reno	31,634	17,039	2,152	1,635	149	439	3,817	56,865
Republic	2,942	2,831	531	140	29	43	369	6,885
Rice	4,890	3,773	663	222	33	107	735	10,423
Riley	21,583	8,075	1,181	795	108	179	2,787	34,708
Rooks	2,789	2,771	574	142	21	76	477	6,850
Rush	1,915	1,944	311	65	16	23	259	4,533
Russell	3,756	3,124	568	168	31	54	558	8,259
Saline	27,964	13,830	2,112	1,229	169	342	3,960	49,606
Scott	2,508	2,480	506	151	11	40	332	6,028
Sedgwick	234,563	89,377	10,446	7,717	948	2,275	29,411	374,737
Seward	9,692	5,073	704	266	48	101	984	16,868
Shawnee	90,105	32,225	4,454	3,083	291	869	12,787	143,814
Sheridan	1,564	1,866	482	70	43	23	200	4,248
Sherman	3,188	2,780	571	193	22	55	297	7,106
Smith	2,318	2,475	680	78	29	39	340	5,959
Stafford	2,328	2,575	547	96	8	40	234	5,828
Stanton	1,133	1,315	222	69	2	30	116	2,887
Stevens	2,497	2,395	570	160	8	43	322	5,995
Sumner	12,150	9,054	1,026	547	70	188	1,793	24,828
Thomas	3,850	3,659	895	215	17	68	463	9,167
Trego	1,852	1,863	397	98	20	36	315	4,581
Wabaunsee	3,630	3,132	479	157	1	45	499	7,943
Wallace	898	1,367	329	43	2	13	76	2,728
Washington	3,143	3,225	733	133	7	32	652	7,925
Wichita	1,167	1,709	350	49	0	13	129	3,417
Wilson	4,709	4,376	492	225	27	63	777	10,669
Woodson	1,777	1,964	302	66	15	24	291	4,439
Wyandotte	70,985	24,428	2,988	2,124	78	410	8,801	109,814
Total	1,389,193	675,270	100,624	51,130	5,226	13,641	166,759	2,401,843

Kansas Based Active I.R.P. Registrations in 2003	2,882
Kansas Based Plates Issued Under IRP Proration in 2003	21,236

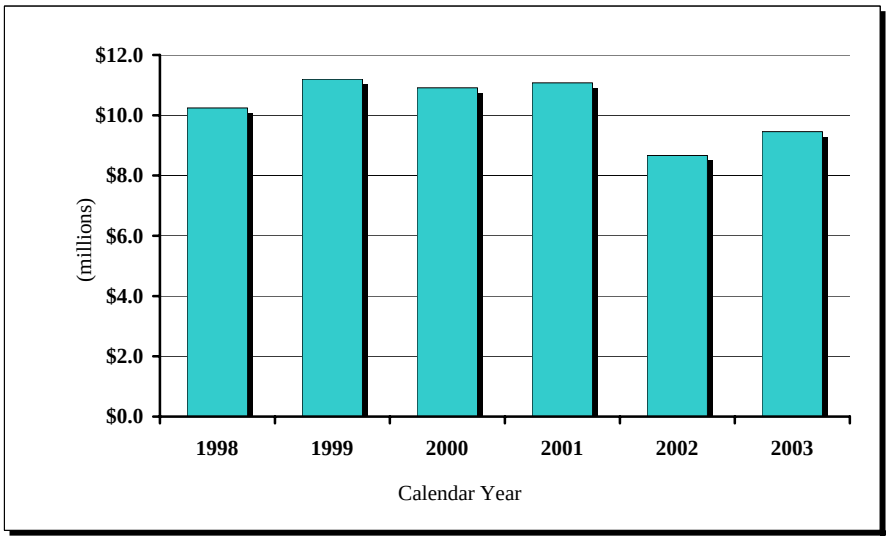
*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.

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

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

Driver License Fee Collections by Calendar Year

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



Calendar Year	Amount Collected	Percent Change
1998	$10,241,081	10.9%
1999	$11,199,279	9.4%
2000	$10,911,617	-2.6%
2001	$11,073,725	1.5%
2002	$8,667,918	-21.7%
2003	$9,454,201	9.1%

Driver Licenses by Age and License Class, Calendar Year 2003

Kansas Drivers by Age Category

Age Category	Calendar Year 2003	Percent of Total By Age
14 and 15 (restricted license)	33,361	1.7%
16 - 24	329,379	16.3%
25 - 49	923,566	45.7%
50 - 64	426,544	21.1%
65 and over	307,762	15.2%
Total by Age	2,020,612	100.0%

Kansas Drivers by License Class

License Class*	Calendar Year 2003	Percent of Total By Class
Class CDL	126,903	6.3%
Class A & B	28,415	1.4%
Class C	1,704,409	84.4%
Class M	160,885	8.0%
Total	2,020,612	100.0%

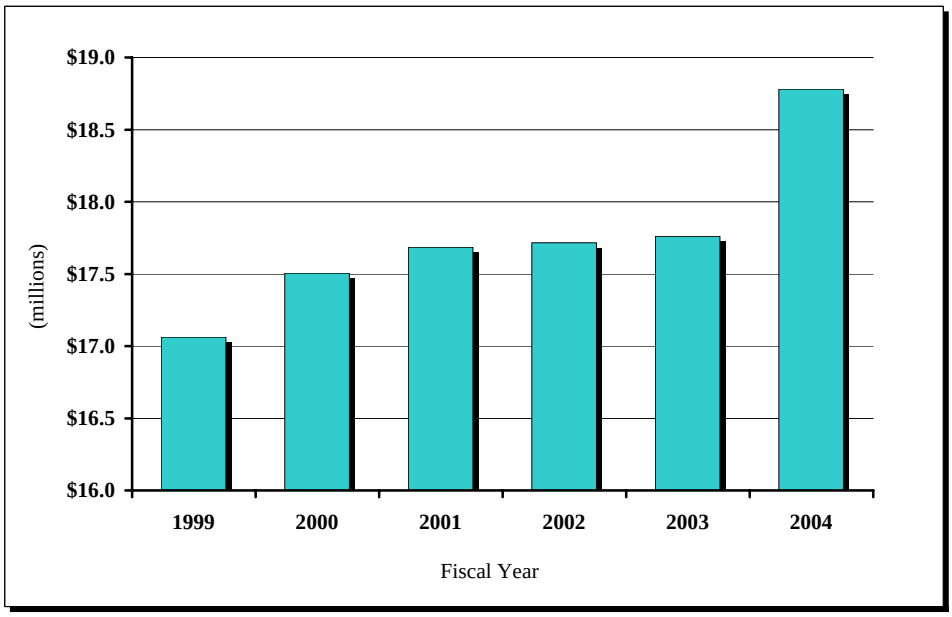
* Classes:
CDL: Commercial Driver License only, and in combinations A, B, C
Class A: combination vehicle
Class B: truck > 24,000 lbs or bus
Class C: regular automobile
Class M: motorcycle only, and in combinations AM, BM, CM

DIVISION OF ALCOHOLIC BEVERAGE CONTROL

Gallonage Tax Receipts by Components and Fiscal Year

Gross Gallonage Tax by Components

	Fiscal Year 2003	Fiscal Year 2004	Percent Change
Alcohol and Spirits	$6,858,529	$7,715,839	12.5%
Fortified and Light Wine	$832,953	$924,389	11.0%
Strong Beer	$7,796,305	$7,974,565	2.3%
Cereal Malt Beverage	$2,272,910	$2,164,832	-4.8%
Total	$17,760,697	$18,779,625	5.7%

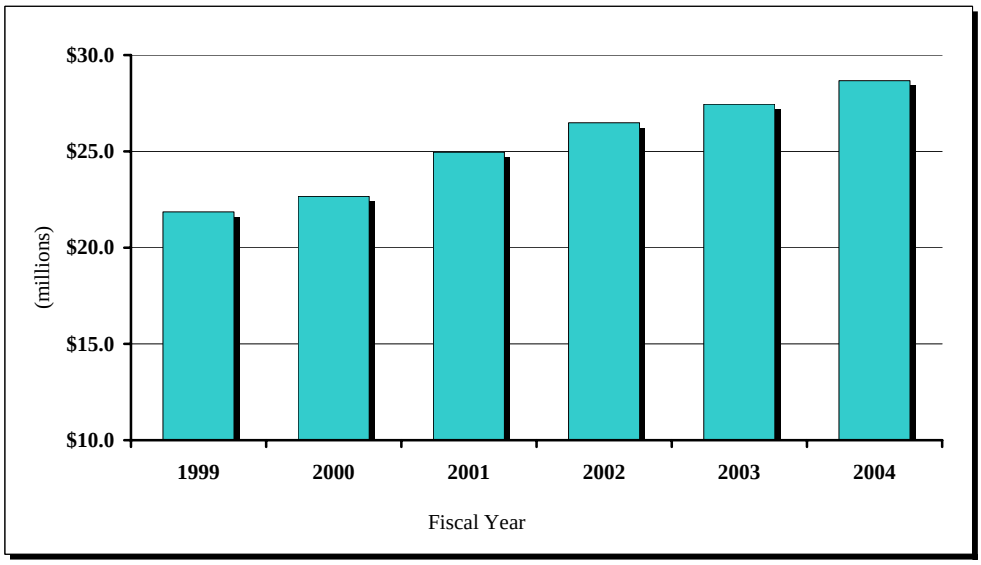


Total Gallonage Tax by Fiscal Year

Fiscal Year	Amount Collected	Percent Change
1999	$17,060,980	4.1%
2000	$17,506,071	2.6%
2001	$17,684,625	1.0%
2002	$17,716,661	0.2%
2003	$17,760,697	0.2%
2004	$18,779,625	5.7%

Liquor Excise Tax Gross Receipts

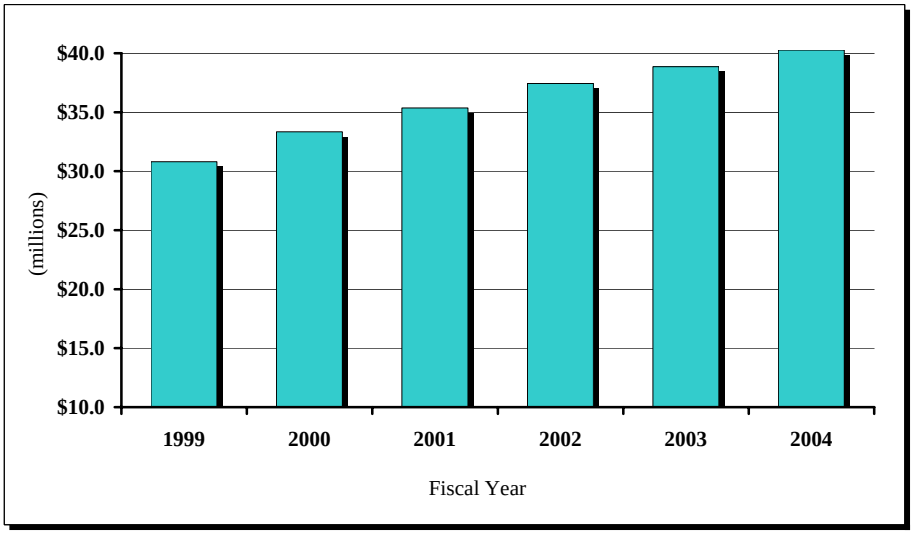
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from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



Fiscal Year	Amount Collected	Percent Change
1999	$21,856,013	5.4%
2000	$22,666,573	3.7%
2001	$24,955,471	10.1%
2002	$26,483,710	6.1%
2003	$27,450,972	3.7%
2004	$28,672,690	4.5%

Liquor Enforcement Tax Gross Receipts

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



Fiscal Year	Amount Collected	Percent Change
1999	$30,801,500	7.9%
2000	$33,335,568	8.2%
2001	$35,356,154	6.1%
2002	$37,435,563	5.9%
2003	$38,859,323	3.8%
2004	$40,272,868	3.6%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2004 Total Liquor Taxes and Fees

	Fiscal Year 2004	Percent Total
Gallonage Tax	$18,779,625	20.7%
Liquor Excise Tax	$28,672,690	31.5%
Liquor Enforcement Tax	$40,272,868	44.3%
Fees and Fines	$3,163,307	3.5%
Total	$90,888,490	100.0%

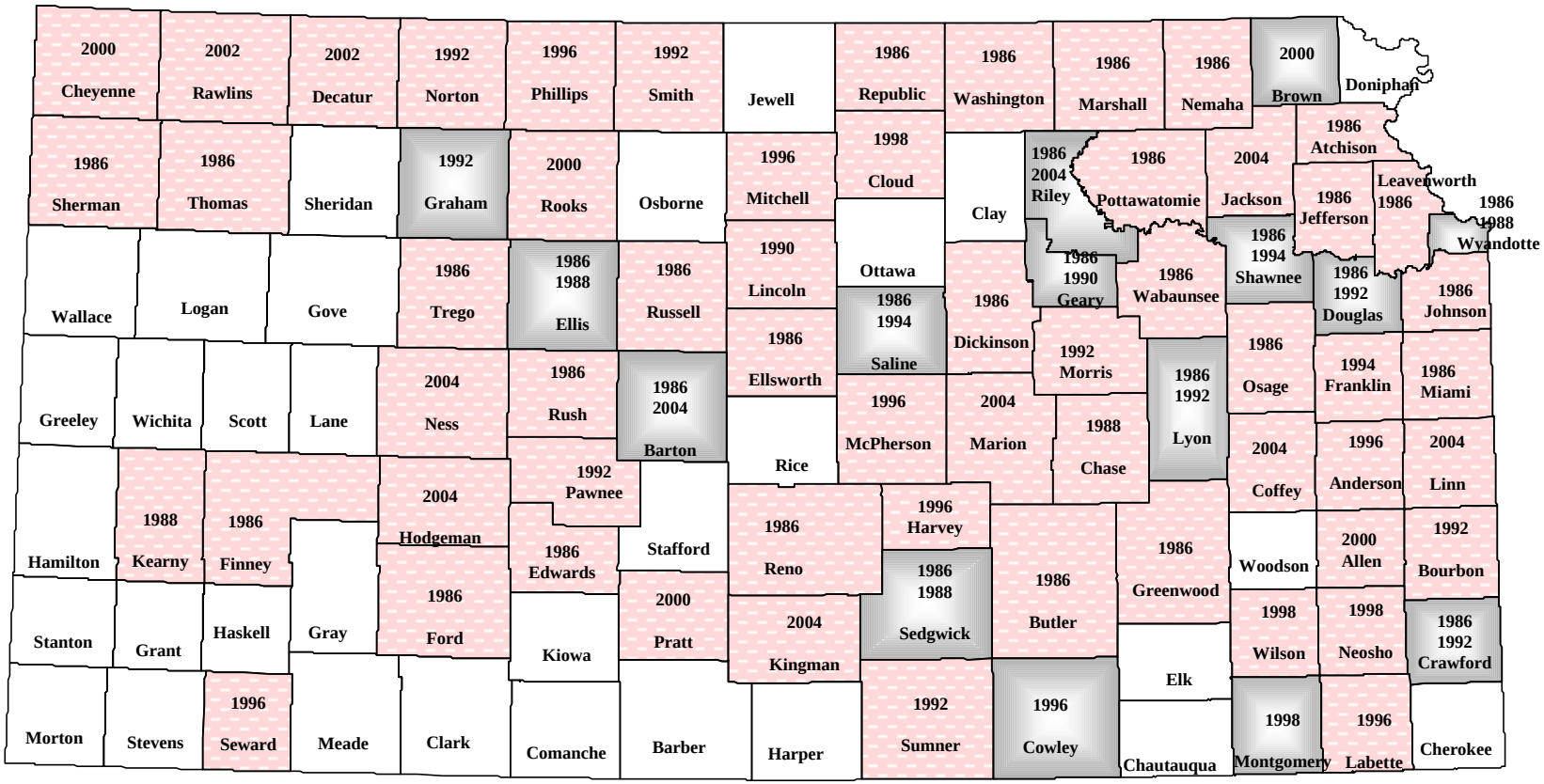
Alcoholic Beverage Licenses Issued

Retail Liquor Stores	718
Spirits Distributors	7
Wine Distributors	10
Beer Distributors	44
Class A Private Clubs	243
Class A Social Club 500+	18
Class A Social Club <500	58
Class B Private Clubs	169
Drinking Establishments	1,469
Caterers	24
Hotels	38
Drinking Establishments/Caterers	66
Hotel/Caterers	13
Farm Wineries	17
Microbreweries	9
Total	2,903

Kansas Liquor-by-the-Drink
November 2004

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

No liquor-by-the-drink

Liquor-by-the-drink allowed with 30% food requirement

Liquor-by-the-drink allowed with no food requirement