STATE OF KANSAS

DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

FISCAL YEAR ENDING JUNE 30, 2005

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DEPARTMENT OFFICIALS
JANUARY 2006

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

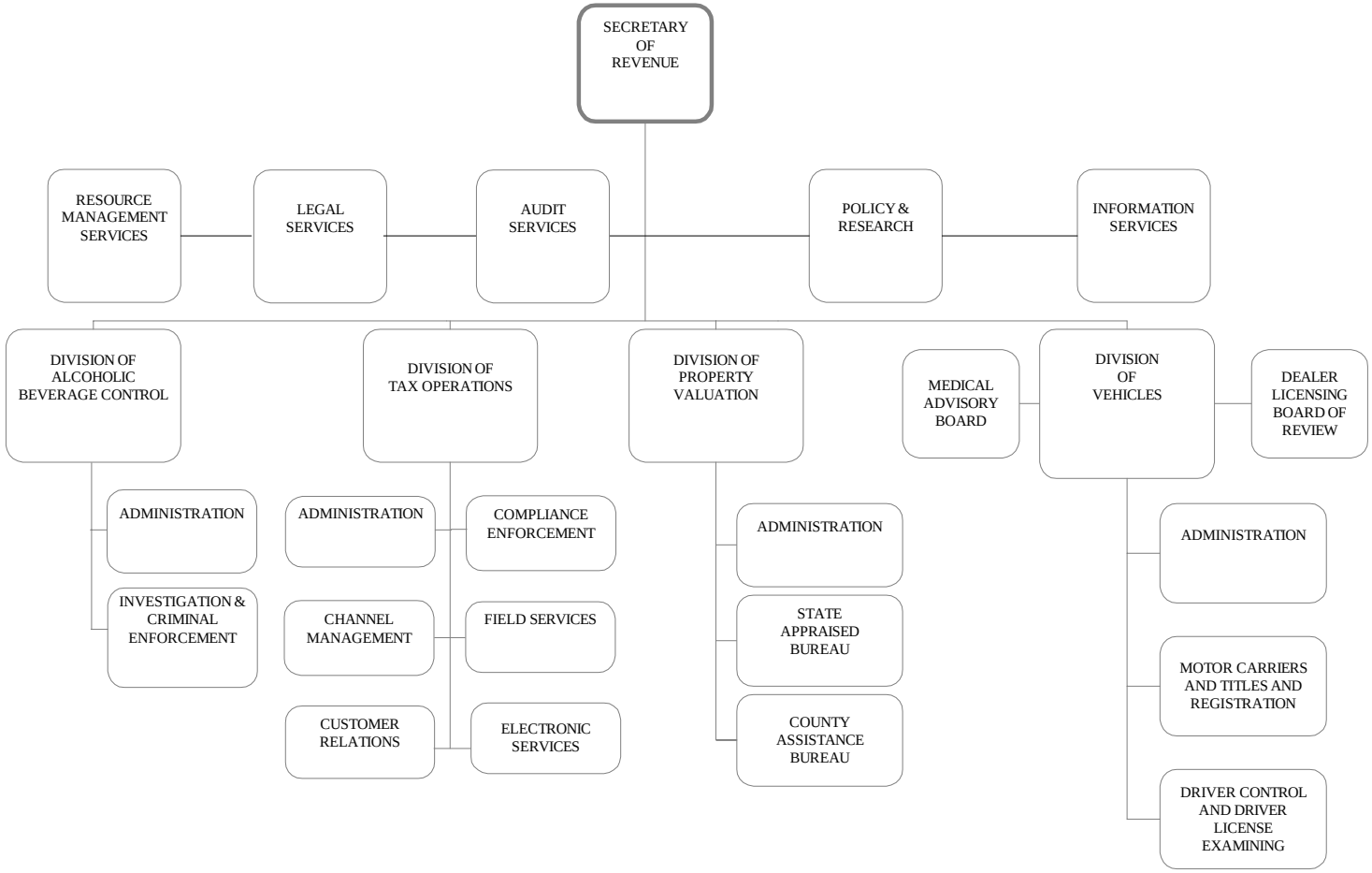
Steve Stotts, Director
Division of Tax Operations
Channel Management
Customer Relations
Compliance Enforcement
Field Services
Electronic Services

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

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

ORGANIZATION CHART
KANSAS DEPARTMENT OF REVENUE

January 1, 2006



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
Drycleaning Envir Surcharge & Solvent Fee	(785) 368-	8222
Electronic Filing	(785) 296-	4066
Environmental Assurance Fee	(785) 368-	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) 271-	3145
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-IFTA	(785) 296-	2703
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) 271-	3283
Motor Carrier Services Central Permit	(785) 271-	3124
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 - 2004

	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	$0.84	$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	$0.254
Oklahoma	$0.40	$0.72	$1.03	$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, 2004, Govt of the District of Columbia

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	2000*	2001*	2002*	2003*	2004	2003-04 % change	Descending Rank 2003	Descending Rank 2004
Colorado	$33,371	$34,482	$34,032	$34,542	$36,109	4.5%	1	1
Iowa	$26,554	$27,178	$28,107	$28,562	$30,970	8.4%	5	4
Kansas	$27,694	$28,662	$28,956	$29,651	$31,003	4.6%	3	3
Missouri	$27,243	$27,897	$28,363	$29,199	$30,516	4.5%	4	5
Nebraska	$27,627	$28,679	$29,162	$30,750	$32,276	5.0%	2	2
Oklahoma	$24,410	$26,015	$25,848	$26,556	$27,819	4.8%	6	6
United States	$29,847	$30,580	$30,814	$31,487	$33,041	4.9%		

Per Capita Disposable Personal Income

	2000*	2001*	2002*	2003*	2004	2003-04 % change	Descending Rank 2003	Descending Rank 2004
Colorado	$28,236	$29,577	$29,955	$30,815	$32,273	4.7%	1	1
Iowa	$23,389	$24,001	$25,300	$25,901	$28,164	8.7%	5	3
Kansas	$24,048	$25,003	$25,802	$26,705	$27,949	4.7%	3	4
Missouri	$23,677	$24,261	$25,227	$26,280	$27,531	4.8%	4	5
Nebraska	$24,091	$25,119	$26,111	$27,879	$29,272	5.0%	2	2
Oklahoma	$21,519	$23,007	$23,242	$24,080	$25,236	4.8%	6	6
United States	$23,974	$25,472	$27,165	$28,052	$29,472	3.3%		

Disposable Personal Income as Percent of Personal Income

	2000*	2001*	2002*	2003*	2004
Colorado	84.6%	85.8%	88.0%	89.2%	89.4%
Iowa	88.1%	88.3%	90.0%	90.7%	90.9%
Kansas	86.8%	87.2%	89.1%	90.1%	90.1%
Missouri	86.9%	87.0%	88.9%	90.0%	90.2%
Nebraska	87.2%	87.6%	89.5%	90.7%	90.7%
Oklahoma	88.2%	88.4%	89.9%	90.7%	90.7%
United States	80.3%	83.3%	88.2%	89.1%	89.2%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2005, http://www.bea.gov/bea/regional/spi/drill.cfm

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions for 2004

		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	$4,850	$9,500
Nebraska	M/S	2.56%-6.84%	$2,000	$23,375	$103	$206	$103	$4,850	$8,140
	S	2.56%-6.84%	$2,400	$26,500					
	M/J	2.56%-6.84%	$4,000	$46,750					
	HH	2.56%-6.84%	$3,800	$35,000					
Oklahoma	S,M/S	0.5%-6.65%	$1,000	$10,000	$1,000	$2,000	$1,000	$2,000	$2,000
(w/o Fed Deduct)	SS,HH,M/J	0.5%-6.65%	$2,000	$21,000					
(w/Fed Deduct)	S,M/S	0.5%-10.0%	$1,000	$16,000	$1,000	$2,000	$1,000		
	SS,HH,M/J	0.5%-10.0%	$2,000	$24,000					

Notes:
Iowa - Brackets and standard deductions are indexed for inflation.
Missouri and Nebraska- Standard deductions and exemptions are tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.
Oklahoma -The deduction given is applicable to all filers, excluding married filing separately filers, with AGI over $13,333. For those with AGI between $6,666 and $13,333 the standard deduction is 15% of AGI and for those with AGI of 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, 2004, source for tax rates, taxable income brackets and personal exemptions
State Individual Income Tax Rates, December 31, 2004 www.taxfoundation.org/taxdata/show/228.html

Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2004.

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: 2005 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, 2004.

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>$3,200/yr Quarterly:Tax Liability<$3,200/yr Annually:Tax Liability<$80/yr	Monthly:Tax Liability>=$5,917 sales/mo Quarterly:Tax Liability<=$11,811 sales/qtr Annually:Tax Liability<=$1,065 in 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	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	Up to 5.3%	0.5% - 2% (sls only)	0.25% - 3.0%	0.5% - 6%	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, special districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available

Source: 2005 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
Corporate Franchise Tax			0.125% of total net worth (for entities with $100,000 or more of net worth in the state).						79-5401
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									
Regular Motor Fuel/gallon			$0.24						79-34,141
Gasohol/gallon			$0.24						79-34,141
Diesel/gallon			$0.26						79-34,141
LP-Gas/gallon			$0.23						79-34,141
Compress Nat Gas/120 CF = gallon			$0.23						KAR. 92-14-9
Trip Permits/each			$13.00						79-34,118
Mineral Tax									79-4217, 4219
Oil/gross taxable value			8.00%	with	3.67%	property tax credit			
Gas/gross taxable value			8.00%	with	3.67%	property tax credit			
Coal/ton			$1.00						
Cigarette Tax									79-3310
Package of 20			$0.79						
Package of 25			$0.99						
Tobacco Tax									79-3371
Wholesale price			10.00%						
Bingo Tax									79-4704
Bingo faces			$0.002						
Retail price - Instant			1.00%						
Property Tax (State levy)									76-6b01
Assessed Valuation			1.5 mills						76-6b02
State School District Finance Levy									
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%						65-34,150
Solvent Fee (chlorinated)/gallon			$5.50						65-34-151
Solvent Fee (non-chlorinated)/gallon			$0.55						

FY 2005 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 1.5% (FY 05) and 2% (FY06) (of withholding) to IMPACT Fund.			74-50,107
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Privilege Tax		State General Fund				79-1112
Estate Tax		State General Fund				79-15,100
State Sales and Use	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
	33.63%	Special City/County Highway Fund				79-34,142
		after	$625 thou/qrt	County Equalization & Adjustment Fund	15th of Jan, April, July, Oct	79-3425c
	66.37%	State Highway Fund				79-34,142
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Oil Inspection Fee	2/3	State General Fund				55-427
	1/3	Petroleum Inspection Fee Fund until $250,000 in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
Minerals (Severance) Tax	93%	State General Fund				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Cigarette & Tobacco Taxes		State General Fund				79-3387
Bingo Enforcement Tax	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
Controlled Substances Tax		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
New Tires Excise Tax		Waste Tire Management Fund				65-3424
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Water Protection Fee		State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3%	State General Fund				
	4.7%	State Highway Fund				82a-2101
Private Car Line Tax		Car Company Tax Fund				79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
		State Water Plan Fund	25%	to counties and drainage districts, after expenses		82a-309
				2/3 of 50% is to drainage district on the river	yearly	82a-309
				1/3 of 50% to other drainage districts in county	yearly	82a-309
Transient Guest	98%	County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2%	State General Fund				12-1694
						12-1694
Property Tax (Statewide	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 2005 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; $3.00 registration service fee & in 1993 ID Card service fee; and up to $9,800/year for extra compensation.

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

Financial institutions seeking certificates of title on motor vehicles based upon repossession pay 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 03	Individual Income Tax Liability (Per cap) TY 03	Sales Tax FY 05	Sales Tax (Per cap) FY 05	Vehicle Property TY 04	Vehicle Property (Per cap) TY 04	Real/Personal Property TY 04	Real/Personal Property (Per cap) TY 04
Allen	$5,764,398	$414	$5,983,999	$429	$1,474,998	$106	$10,072,400	$724
Anderson	$3,195,040	$389	$2,898,906	$354	$877,592	$107	$8,702,054	$1,060
Atchison	$6,751,349	$403	$7,520,066	$446	$1,557,455	$93	$14,209,670	$849
Barber	$2,100,309	$417	$2,774,841	$555	$649,155	$129	$7,890,769	$1,567
Barton	$12,814,442	$467	$18,491,403	$676	$3,789,947	$138	$26,017,235	$947
Bourbon	$5,331,773	$353	$6,352,975	$422	$1,571,740	$104	$11,174,869	$741
Brown	$3,736,557	$358	$4,087,054	$394	$887,498	$85	$9,423,450	$902
Butler	$44,577,652	$729	$25,368,641	$410	$7,678,042	$126	$56,107,146	$918
Chase	$1,217,534	$392	$739,713	$241	$298,024	$96	$4,405,453	$1,418
Chautauqua	$1,262,449	$302	$936,840	$224	$448,582	$107	$3,202,061	$765
Cherokee	$6,540,059	$300	$5,200,589	$237	$1,567,342	$72	$12,629,538	$579
Cheyenne	$968,430	$328	$865,886	$291	$270,734	$92	$3,478,870	$1,177
Clark	$1,137,975	$488	$612,772	$262	$358,620	$154	$5,607,217	$2,403
Clay	$3,409,681	$398	$3,391,875	$395	$968,829	$113	$8,285,707	$966
Cloud	$3,852,064	$391	$5,676,601	$580	$1,195,611	$121	$9,959,228	$1,010
Coffey	$4,959,322	$563	$3,606,375	$412	$570,639	$65	$31,394,575	$3,561
Comanche	$934,642	$488	$857,959	$451	$233,437	$122	$4,954,142	$2,587
Cowley	$17,166,692	$479	$14,831,281	$415	$3,668,839	$102	$27,728,547	$773
Crawford	$16,210,274	$422	$18,918,208	$497	$3,137,014	$82	$25,428,756	$662
Decatur	$1,181,456	$359	$877,712	$268	$361,631	$110	$3,914,054	$1,188
Dickinson	$9,017,289	$468	$8,797,424	$460	$2,026,512	$105	$15,028,936	$781
Doniphan	$4,124,095	$506	$1,954,596	$242	$591,523	$73	$6,627,277	$813
Douglas	$69,130,663	$671	$64,154,030	$624	$7,979,106	$77	$99,879,678	$970
Edwards	$1,450,614	$443	$965,484	$292	$422,920	$129	$5,508,799	$1,682
Elk	$937,765	$296	$830,908	$267	$311,939	$98	$3,373,933	$1,065
Ellis	$15,766,998	$579	$24,145,014	$892	$2,891,475	$106	$26,918,386	$989
Ellsworth	$2,827,478	$445	$2,115,851	$333	$806,519	$127	$7,580,816	$1,194
Finney	$19,200,147	$490	$24,995,156	$636	$3,208,016	$82	$50,288,289	$1,284
Ford	$14,126,114	$428	$19,813,228	$595	$3,798,994	$115	$33,075,754	$1,002
Franklin	$13,254,560	$519	$12,202,056	$468	$2,724,111	$107	$21,887,643	$857
Geary	$8,582,103	$326	$14,321,831	$570	$2,209,173	$84	$16,577,281	$630
Gove	$1,252,020	$430	$1,367,929	$481	$327,520	$113	$4,273,279	$1,468
Graham	$1,021,591	$364	$1,379,425	$503	$375,058	$134	$4,758,859	$1,695
Grant	$4,325,712	$559	$4,373,753	$569	$626,558	$81	$20,688,048	$2,671
Gray	$3,608,045	$595	$1,815,398	$304	$785,050	$129	$7,909,695	$1,305
Greeley	$793,598	$559	$540,939	$382	$233,761	$165	$4,320,873	$3,043
Greenwood	$2,961,111	$396	$2,122,039	$282	$853,477	$114	$7,604,912	$1,016
Hamilton	$1,275,628	$478	$953,932	$359	$308,889	$116	$8,624,683	$3,235
Harper	$2,921,239	$471	$3,020,563	$484	$942,484	$152	$8,484,066	$1,367
Harvey	$18,711,992	$559	$16,490,776	$488	$3,191,078	$95	$26,338,677	$786
Haskell	$2,420,711	$570	$1,499,562	$351	$360,470	$85	$14,209,605	$3,347
Hodgeman	$776,043	$361	$480,905	$230	$299,065	$139	$4,334,144	$2,015
Jackson	$6,316,608	$485	$5,450,814	$414	$1,262,768	$97	$9,030,876	$694
Jefferson	$10,918,235	$581	$3,976,728	$210	$2,108,559	$112	$15,222,988	$810
Jewell	$1,064,617	$310	$779,847	$228	$407,165	$119	$4,846,694	$1,412
Johnson	$565,524,858	$1,162	$447,090,615	$900	$63,741,429	$131	$721,925,721	$1,484
Kearny	$2,081,358	$453	$1,073,203	$238	$324,056	$71	$18,142,163	$3,952
Kingman	$4,392,075	$524	$3,002,698	$358	$1,007,499	$120	$10,602,087	$1,265
Kiowa	$1,374,909	$436	$1,384,019	$449	$394,401	$125	$6,224,782	$1,975
Labette	$8,079,935	$363	$8,584,148	$385	$2,282,768	$103	$16,308,320	$733
Lane	$944,525	$485	$634,019	$325	$288,471	$148	$3,894,161	$2,001
Leavenworth	$32,755,544	$458	$25,756,462	$356	$7,279,077	$102	$53,969,579	$754
Lincoln	$1,061,566	$303	$796,683	$233	$419,033	$120	$5,118,715	$1,463
Linn	$3,925,623	$404	$2,418,111	$247	$858,596	$88	$14,292,441	$1,470
Logan	$1,320,887	$463	$1,301,213	$460	$382,424	$134	$4,425,227	$1,550
Lyon	$17,104,740	$478	$19,217,593	$538	$3,418,483	$95	$28,495,167	$796
Marion	$6,007,595	$452	$3,917,631	$301	$1,250,873	$94	$11,887,284	$894
Marshall	$4,862,828	$459	$4,874,189	$469	$1,155,005	$109	$10,507,377	$992
McPherson	$19,345,629	$659	$16,873,449	$574	$3,140,881	$107	$32,521,060	$1,108
Meade	$1,886,176	$405	$1,317,041	$287	$457,229	$98.1	$9,793,554	$2,101

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 03	Individual Income Tax Liability (Per cap) TY 03	Sales Tax FY 05	Sales Tax (Per cap) FY 05	Vehicle Property TY 04	Vehicle Property (Per cap) TY 04	Real/Personal Property TY 04	Real/Personal Property (Per cap) TY 04
Miami	$19,277,213	$660	$13,468,643	$453	$3,515,917	$120.5	$32,218,114	$1,104
Mitchell	$3,354,882	$500	$3,643,078	$555	$873,978	$130.3	$7,439,674	$1,109
Montgomery	$14,612,687	$418	$18,524,654	$530	$3,879,846	$111.1	$29,346,281	$840
Morris	$2,987,324	$498	$2,224,912	$372	$567,193	$94.6	$5,755,827	$960
Morton	$1,919,884	$579	$1,562,390	$478	$299,368	$90.3	$12,839,515	$3,871
Nemaha	$4,516,188	$430	$4,079,915	$390	$1,051,179	$100.1	$8,967,005	$854
Neosho	$6,957,757	$420	$9,884,636	$597	$2,156,026	$130.0	$12,929,945	$780
Ness	$1,505,575	$477	$2,087,856	$678	$490,316	$155.3	$5,550,665	$1,758
Norton	$2,200,090	$380	$2,128,808	$367	$570,998	$98.5	$5,044,472	$870
Osage	$8,228,518	$490	$4,156,029	$243	$1,544,594	$92.0	$12,911,527	$769
Osborne	$1,409,951	$337	$1,601,514	$391	$525,823	$125.8	$5,298,272	$1,268
Ottawa	$3,185,013	$516	$1,390,203	$225	$716,129	$116	$7,146,244	$1,157
Pawnee	$2,881,571	$424	$2,485,705	$366	$894,516	$132	$7,754,609	$1,141
Phillips	$2,204,979	$390	$2,249,360	$403	$685,545	$121	$6,297,098	$1,113
Pottawatomie	$10,121,463	$541	$17,673,868	$937	$1,364,308	$73	$29,541,562	$1,579
Pratt	$5,194,849	$550	$6,844,213	$727	$1,405,799	$149	$13,896,380	$1,473
Rawlins	$1,023,068	$360	$771,788	$279	$455,692	$160	$4,297,878	$1,512
Reno	$33,281,629	$521	$40,406,358	$635	$7,104,586	$111	$62,927,228	$986
Republic	$1,784,552	$336	$1,883,950	$361	$703,742	$133	$6,913,684	$1,303
Rice	$4,330,163	$416	$3,531,129	$336	$1,288,767	$124	$12,831,102	$1,232
Riley	$27,719,902	$445	$30,042,430	$476	$4,394,188	$71	$39,018,532	$626
Rooks	$2,013,083	$372	$2,381,843	$442	$724,833	$134	$7,015,519	$1,295
Rush	$1,445,281	$423	$796,178	$230	$444,461	$130	$4,869,068	$1,425
Russell	$2,937,191	$425	$3,426,547	$491	$1,020,953	$148	$10,851,697	$1,571
Saline	$33,350,255	$621	$44,292,974	$821	$5,029,879	$94	$49,945,408	$929
Scott	$2,866,378	$596	$2,630,499	$561	$720,629	$150	$8,349,532	$1,737
Sedgwick	$376,117,431	$813	$343,198,175	$740	$45,169,150	$98	$388,942,334	$840
Seward	$9,792,278	$424	$15,870,093	$683	$1,827,285	$79	$26,502,429	$1,148
Shawnee	$126,346,528	$739	$124,116,893	$723	$19,917,469	$117	$185,504,706	$1,085
Sheridan	$1,388,873	$522	$941,011	$360	$352,945	$133	$3,793,917	$1,425
Sherman	$2,805,781	$447	$4,461,413	$717	$671,111	$107	$6,921,597	$1,103
Smith	$1,710,781	$409	$1,404,793	$336	$522,035	$125	$5,837,208	$1,396
Stafford	$1,924,226	$419	$1,520,035	$337	$608,004	$132	$8,017,707	$1,747
Stanton	$1,320,404	$549	$734,603	$309	$248,062	$103	$8,548,281	$3,556
Stevens	$3,201,606	$594	$2,228,005	$404	$354,988	$66	$20,273,333	$3,762
Sumner	$12,096,295	$479	$7,348,305	$291	$3,038,186	$120	$23,959,471	$949
Thomas	$4,004,525	$505	$5,916,437	$758	$975,333	$123	$10,476,992	$1,321
Trego	$1,112,072	$358	$1,370,585	$434	$406,097	$131	$4,955,342	$1,597
Wabaunsee	$3,553,843	$525	$1,259,268	$182	$742,042	$110	$7,445,367	$1,100
Wallace	$655,430	$404	$546,279	$346	$174,271	$108	$2,958,179	$1,825
Washington	$2,558,865	$417	$1,607,823	$263	$734,513	$120	$7,864,470	$1,283
Wichita	$1,420,277	$580	$792,831	$336	$332,891	$136	$4,537,479	$1,854
Wilson	$4,015,787	$398	$3,044,753	$306	$968,995	$96	$7,599,587	$754
Woodson	$1,097,429	$302	$926,885	$261	$384,894	$106	$3,756,940	$1,035
Wyandotte	$61,659,899	$393	$83,168,151	$531	$17,317,781	$110	$165,605,204	$1,054
Total	$1,891,081,065	$694	$1,711,408,775	$626	$294,193,465	$108	$2,963,544,950	$1,088

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

Selected 2005 Enacted Kansas Legislation Administered by the Department

Franchise Tax:

Senate Bill 37 - Makes a number of changes to provisions relating to the report fee collected by the Kansas Secretary of State, effective January 1, 2006. The bill renames the annual $40 fee from "franchise fee" to "report fee;" eliminates extensions of time for entities to file their annual reports with the Secretary of State; and repeals requirements that annual reports need to reflect the financial condition of the entities.

Homestead:

Senate Bill 133 – Indexes “Household Income” to inflation. The upper “household income” limit is $27,000 for tax year 2005. Erects the Homestead Advancement Program - to give claimants an election to receive the refund directly from the Kansas Department of Revenue or have the refund applied to the claimant's county tax bill for tax year 2006 and thereafter.

Income Tax:

House Bill 2222 - Establishes the Individual Development Account Program. Provides that a program contributor is allowed a refundable credit against state income tax in an amount not to exceed 50% of the contribution amount. Additionally, interest earned on the account balance is exempt from Kansas Income Tax.

House Bill 2518 – The state of Kansas shall provide an aggregate death benefit in the amount of $250,000 to the beneficiary or beneficiaries of each member of the Kansas national guard who, after November 1, 2004, and prior to July 1, 2007, dies as a result of federal active duty in a combat area in the line of duty.

Senate Bill 138 - Provides an income tax credit to business firms that enter into a partnership agreement with a school district to employ district science or math teachers during the months when school is not in session. The credit will be available for tax years 2005-2007. The amount of credit would be 25% of the amount paid by a business firm to teachers as salary during the taxable year or 30% of the amount paid if the teachers are teaching in a school district located in a rural community, underserved area, or underperforming urban area. Claim credit on Schedule K-71.

Senate Bill 257 - Small Employer Health Insurance credit. The bill increases tax credits for plans established after December 31, 2004 and adds health savings accounts to the employer contributions that qualify for a tax credit.

Senate Bill 256 - Provides a subtraction modification from federal adjusted gross income for amounts received by members of the armed forces of the United States, as a recruitment, sign up or retention bonus received as an incentive to join, enlist or remain in the armed services of the United States, including the Kansas army and air national guard. Also excluded are amounts received for repayment of educational or student loans incurred by or obligated to such taxpayer and receive by such taxpayer as a result of service in the armed services of the United States, including the Kansas army and air national guard. Changes are for tax years beginning after December 31, 2004.

Motor fuel tax:

House Bill 2297 - Amends K.S.A. 79-34,120 relating to certain exemptions from the provisions of the Interstate Motor Fuel Use Act (IFTA). Specifically, the provisions allowing out of state carriers and farm-registered vehicles to operate in commercial zones without IFTA registration are removed. Effective July 1, 2005, out-of-state carriers and out-of-state farm-registered vehicles must have either an IFTA registration or a fuel trip permit.

Property Tax:

House Bill 2082 - Exempts from all ad valorem taxation all real and tangible personal property actually and primarily used for housing for the elderly, persons with disabilities or persons with limited or low income, if the property is owned solely and operated by a not-for-profit community housing development organization (CHDO) as certified by the Kansas Housing Resources Corporation. For all taxable years after December 31, 2004.

Senate Bill 192 - Exempts from ad valorem taxation all personal property actually and regularly used predominantly to collect, refine, and treat landfill gas and to transport landfill gas from a landfill to a transmission pipeline. It would also exempt the landfill gas produced.

Selected 2005 Enacted Kansas Legislation Administered by the Department

Sales Tax:

House Bill 2102 - Amends K.S.A. 74-50,115 as it relates to qualifications for the sales tax enterprise zone exemption. It temporarily expands (until April 1, 2007) a sales tax exemption available for certain purchases associated with the construction, reconstruction, remodeling, or enlarging of a facility located within an enterprise zone to also include facilities located within Saline County which will have their titles conveyed to businesses that otherwise could have qualified for the exemption.

House Bill 2144 - Amends various provisions of Tax Increment Financing (TIF) statutes. The TIF legislation enacted in 1976 and amendments thereto are intended to provide a financing tool for redevelopment projects in blighted areas, enterprise zones, conservation areas, environmentally contaminated areas, auto race track project, historic theaters, major tourism areas, bioscience development area, etc. House Bill 2144 adds, "major motorsports complex" to the list of projects eligible for Sales Tax and Revenue (STAR) bonds. The definition of "major motorsports complex" specifies that it is a project located in Shawnee County.

House Bill 2164 - Amends K.S.A. 74-50,115 which specifies the requirements for the sales tax enterprise zone exemption contained in K.S.A. 79-3606(cc). The proposal extends the time frame for which a retail businesses in a city of 2,500 or less which locates or expands to a location outside a city in a county having a population of 10,000 or less can qualify for the exemption. The current expiration date is July 1, 2004 and the amendment extends it to July 1, 2010.

House Bill 2288 - Removes the requirement that the person signing the exemption certificate for a Tax–Exempt Entity provide their driver's license number and instead may provide the exempt entity's tax identification number. Effective July 1, 2005.

House Bill 2406 - Allows any three or more contiguous counties not located in a metropolitan area to create a public improvement district for the purposes of constructing, operating and maintaining public infrastructure improvements. In order to finance the public improvement district, the district is authorized to levy property tax upon all taxable real and tangible personal property in the district and may impose a sales tax not to exceed .50%.

Senate Bill 23 - Concerns the purchase of motor vehicles by private sales and the charging of sales tax on these isolated and occasional sales. Amends K.S.A 8-135 to require the seller of the vehicle to certify on the form filed for application or reassignment of title the mileage and the purchase price of the vehicle. It also amends K.S.A 79-3603 to delete the requirement imposed by the 2004 Legislature that the tax be based the value pursuant to subsections (a), (b)(1) and (b)(2) of K.S.A. 79-5101, which are the values used in computing the property tax on vehicles, if greater than the purchase price stated by the purchaser. Provides for a refund of the difference between the tax paid and the amount that would have been paid prior to the revision of the statute by the 2004 legislature was removed. The refund must be applied for within six (6) months of March 3, 2005 – [thus, the application for refund must be postmarked to KDOR on or before September 3, 2005] and no refund for less than $10 shall be paid.

Senate Bill 105 - Amends K.S.A. 12-187 as it concerns the extension of a Miami County local sales tax. The voters of Miami County approved the extension of the local tax for financing the costs of roads at the election held November 2, 2004. This proposal would provide the authorization for the tax to be extended an additional 5 years.

Senate Bill 209 - Amends the transportation development district act, K.S.A. 12-17,144 and 12-17,145. The changes provide the municipality a more streamlined approach in levying the transportation development district sales tax. The changes do not affect how the tax is administered by the department of revenue. The change in the amended version requires that the maximum project costs be provided on petitions and notices and not the estimated cost.

Severance Tax:

House Bill 2390 - Establishes the Oil and Gas Valuation Depletion Trust Fund. Beginning July 1, 2008, certain percentages of severance tax revenue shall be credited to separate trust accounts for each county which in fiscal year 2005 or any fiscal year thereafter had $100,000 or more in receipts from the severance tax on oil and gas. Each county's trust account shall be credited in the proportion that the amount of oil and gas valuation depletion trust fund receipts collected from that county bears to the total amount of money collected. Such money shall be credited in trust for such county for distributions as provided in this act. Effective July 1, 2005.

Selected 2005 Enacted Kansas Legislation Administered by the Department

Withholding Tax:

House Bill 2003 - Amends the emerging industry (Bioscience) act – further defines what constitutes a "Bioscience Company". Under the provisions of the bill, the definition is amended to comprise 95 percent of the 2003 state withholding taxes paid by the company's employees.

House Bill 2265 - Creates the "qualified manufacturer act" which allows the Secretary of Commerce to enter into an agreement to pay back 100% of the withholding from Kansas wages paid to employees at the qualified manufacturer for 3 to 4 years, not to exceed 1 million dollars to a qualified manufacturer engaged in the production of cellulose in Shawnee County.

Motor Vehicle Legislation:

House Bill 2187 - Amends K.S.A. 2004 Supp. 79-5107 to exempt from property tax motor vehicles owned by certain military individuals. No tax shall be levied upon not more than two motor vehicles which are owned by a resident individual who is in the full-time military service of the United States, is absent from this state solely by reason of military orders on the date of such individual's application for registration, and such motor vehicles are maintained by such individual outside of this state; or (2) who is a member of the military service of the United States and is mobilized or deployed on the date of such individual's application for registration.

House Bill 2215 - Creates the Hazmat Fee Fund and provides for the collection and deposit of all hazardous materials endorsement fees into the Hazmat Fee Fund.

Senate Bill 41 - Amends K.S.A. 8-147, relating to the manufacture of motor vehicle license plates, by allowing for three number combinations followed by three letters rather than the letter/number combinations currently provided for in the statute.

Senate Bill 60 - Amends K.S.A. 2004 Supp. 8-126 and 8-1402a relating to the definition of all-terrain vehicles. Both statutes are amended to increase the width and weight of ATVs from 45 inches and 650 pounds to 48 inches and 1,000 pounds.

Senate Bill 148 - Amends K.S.A. 8-1013 concerning driving under the influence of alcohol or drugs and relating to driving privileges. The bill removes the "5-year limitation" in the definition of "occurrence." The act has the effect that prior test refusals, test failures, DUI convictions and DUI diversions more than 5 years prior to the present occurrence would also be used to determine the appropriate driver's license sanction.

Alcohol Beverage Control:

Senate Bill 195 - As it concerns the department of revenue provides for the sales of firearms seized by the department. The proposal enables the department to sell the firearms or dispose of the firearms by transferring the ownership to the historical society, local law enforcement, department of wildlife and parks, or Kansas bureau of investigation.

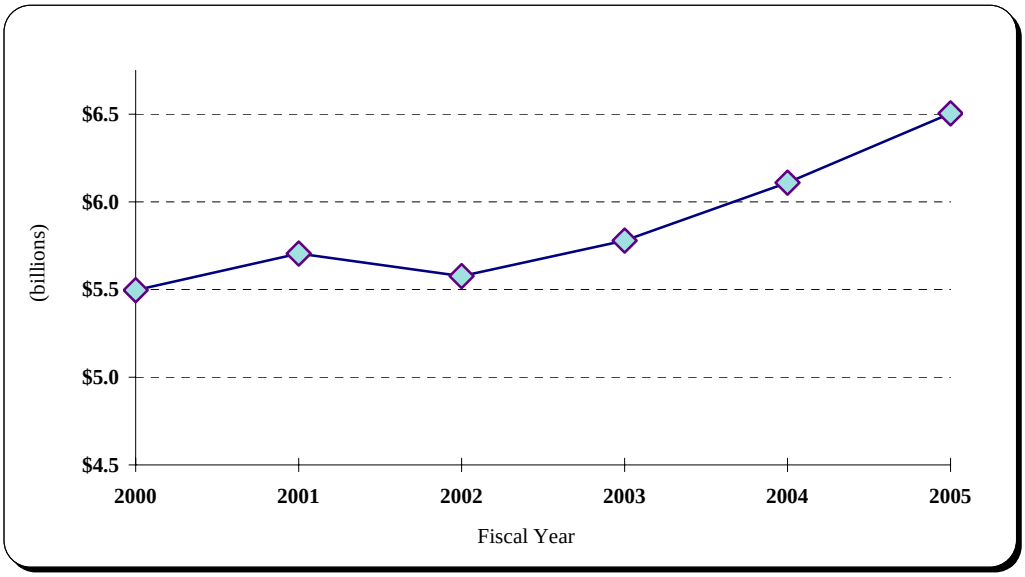
Senate Bill 298 - Amends existing liquor statutes to bring them into conformity. The act restores the power to regulate the liquor statutes in the state, deletes or modifies existing language that was determined non-uniform, continues to allow Sunday sales of liquor in cities and counties where approved prior to the enactment of this act, and allows cities and counties the ability to allow Sunday sales of alcoholic liquor and cereal malt beverages. The act also makes the selling of cereal malt beverages legal in those cities and counties that had approved Sunday sales prior to this act. Provisions are effective November 15, 2005.

Tax Administration:

Senate Bill 13 - Modifies several taxation statutes as it concerns confidentiality and disclosure of taxpayer information. The proposal allows reporting to local governments receiving local excise tax distributions, and allows reporting of liquor, cigarette, dry cleaning, water protection fee, and enterprise zone sales tax information to other government agencies involved in the administration or regulation of the entities. Providing of data to Kansas, Inc. is removed from the statutes and additions for the reporting of certain tax credit data to the Secretary of Commerce is included.

Total Department of Revenue Collections before Refunds

Total Department of Revenue Collections (before refunds) increased by 6.5% compared to the prior fiscal year.

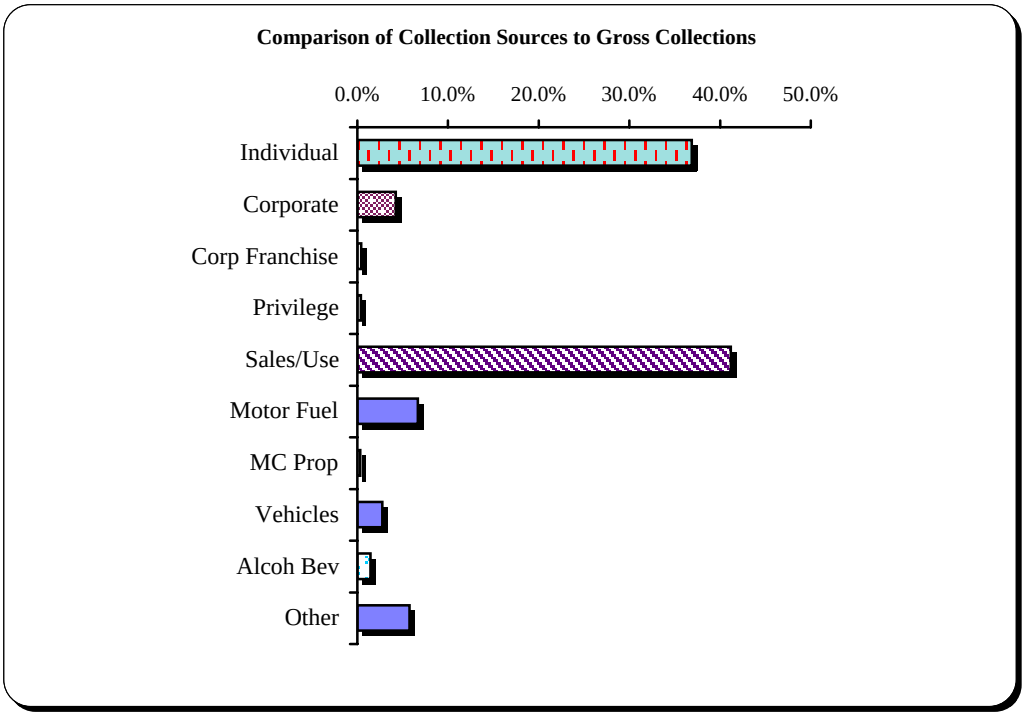


Fiscal Year	Total Collections	Percent Change
2000	$5,496,683,408	5.8%
2001	$5,705,035,779	3.8%
2002	$5,576,277,974	-2.3%
2003	$5,779,179,466	3.6%
2004	$6,109,082,577	5.7%
2005	$6,504,703,310	6.5%

Note: FY 2002 revised

Gross Total Collections and by Source

Collections by Department of Revenue

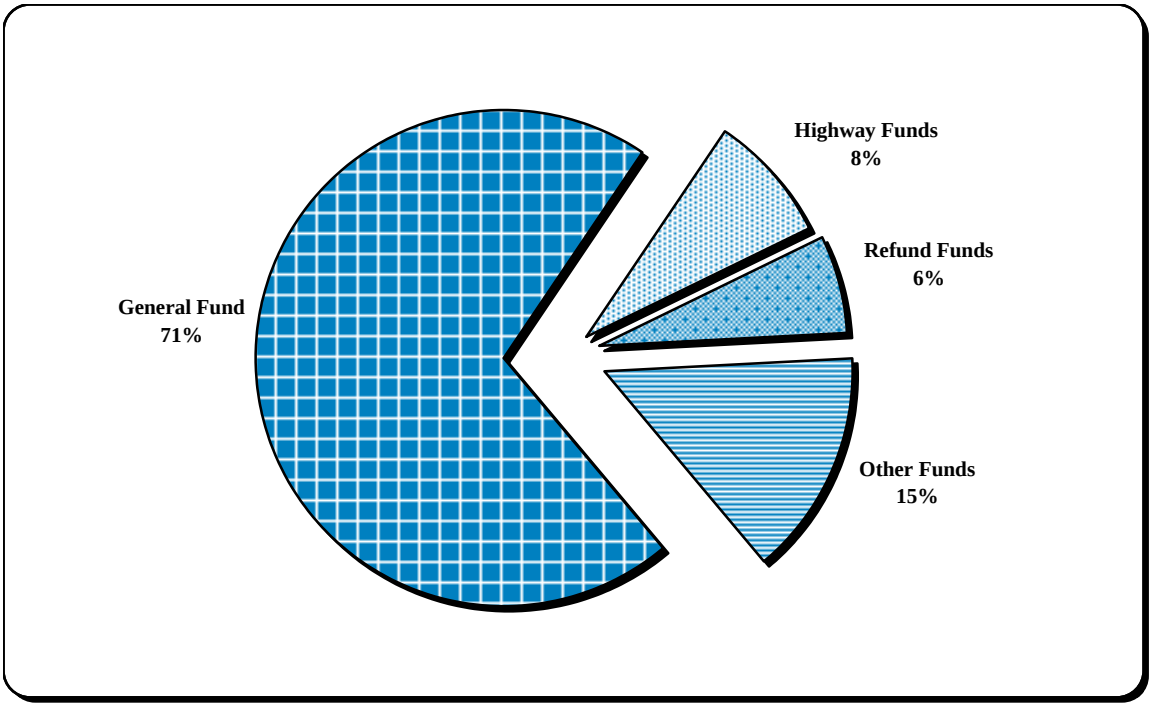


Source	Fiscal Year 2004	Fiscal Year 2005	Percent Change	Percent of FY2005 Total
Individual Income Taxes	$2,227,290,739	$2,398,542,865	7.7%	36.9%
Corporate Income Taxes	$207,581,221	$274,910,609	32.4%	4.2%
Corporate Franchise Tax*	$0	$27,434,607	n/a	0.4%
Privilege Taxes	$27,143,598	$24,900,692	-8.3%	0.4%
State and Local Sales and Use Taxes	$2,586,715,224	$2,677,660,915	3.5%	41.2%
Motor Fuel Taxes	$429,032,527	$433,086,627	0.9%	6.7%
Property Taxes: Motor Carrier	$19,782,224	$21,002,915	6.2%	0.3%
Division of Vehicles	$169,999,255	$178,618,042	5.1%	2.7%
Alcoholic Beverage Control	$90,888,490	$93,521,804	2.9%	1.4%
Other Taxes and Fees	$350,649,299	$375,024,234	7.0%	5.8%
Total	$6,109,082,577	$6,504,703,310	6.5%	100.0%

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

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

Total Department of Revenue Collections by Distribution to Fund



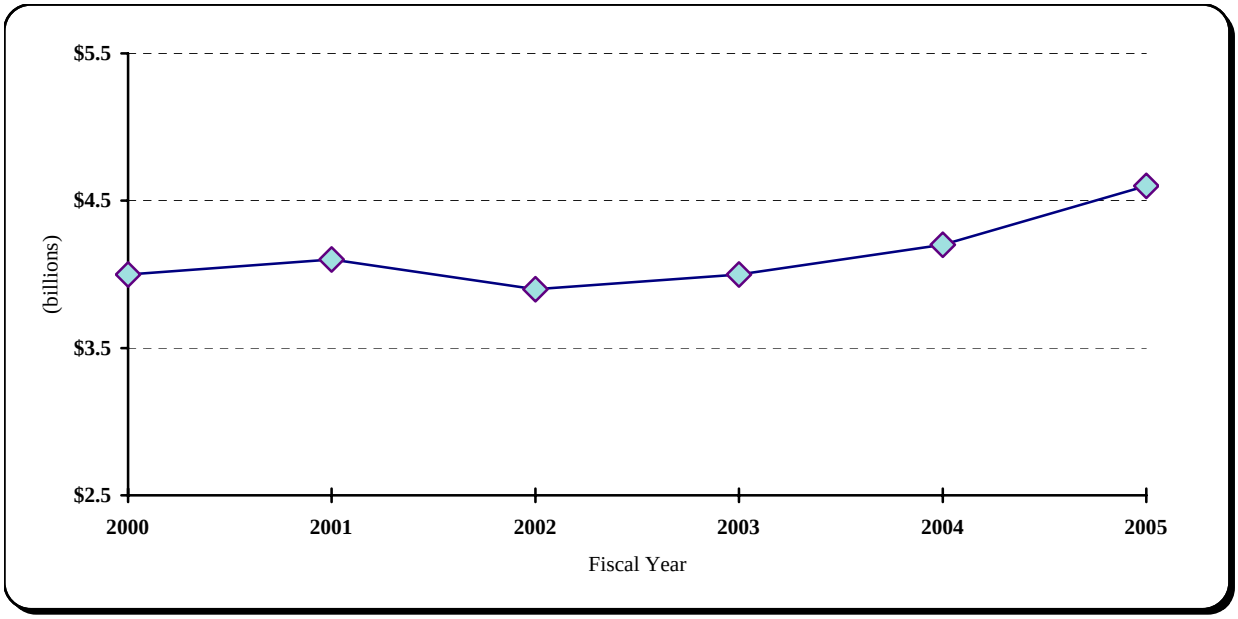
Fund	Fiscal Year 2004	Fiscal Year 2005	Percent Change	Fiscal Year 2005 Percent Total
State General Fund	$4,230,820,531	$4,592,296,690	8.5%	70.6%
All Highway Funds	$525,644,182	$537,221,918	2.2%	8.3%
All Refund Funds	$448,757,614	$415,609,676	-7.4%	6.4%
Other Funds	$903,860,250	$959,575,026	6.2%	14.8%
Total	$6,109,082,577	$6,504,703,310	6.5%	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 2005 State General Fund Collections increased by 8.5% compared to the prior fiscal year.



General Fund Collections by Source

Source	Fiscal Year 2004	Fiscal Year 2005	Percent Change
Motor Carrier Property Tax *	$19,497,652	$20,454,014	4.9%
Individual Income Tax	$1,888,431,039	$2,050,562,199	8.6%
Corporate Income	$141,172,918	$226,071,634	60.1%
Corporate Franchise Tax**	$0	$27,247,160	n/a
Privilege	$25,435,185	$22,062,882	-13.3%
Estate Tax	$48,064,151	$51,853,446	7.9%
Sales Tax	$1,612,066,627	$1,647,663,056	2.2%
Use Tax	$214,503,105	$244,754,669	14.1%
Alcoholic Beverage Taxes, Fees, Fines	$67,502,495	$69,264,494	2.6%
Cigarette/Tobacco Tax	$124,586,274	$124,017,831	-0.5%
Mineral Tax	$84,639,220	$103,389,623	22.2%
Other ***	$4,921,865	$4,955,682	0.7%
Total	$4,230,820,531	$4,592,296,690	8.5%

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

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

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

Calendar for Filing Income and Sales Taxes

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

Monthly Filing, with Due Date:

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

Quarterly Filing, with Due Date:

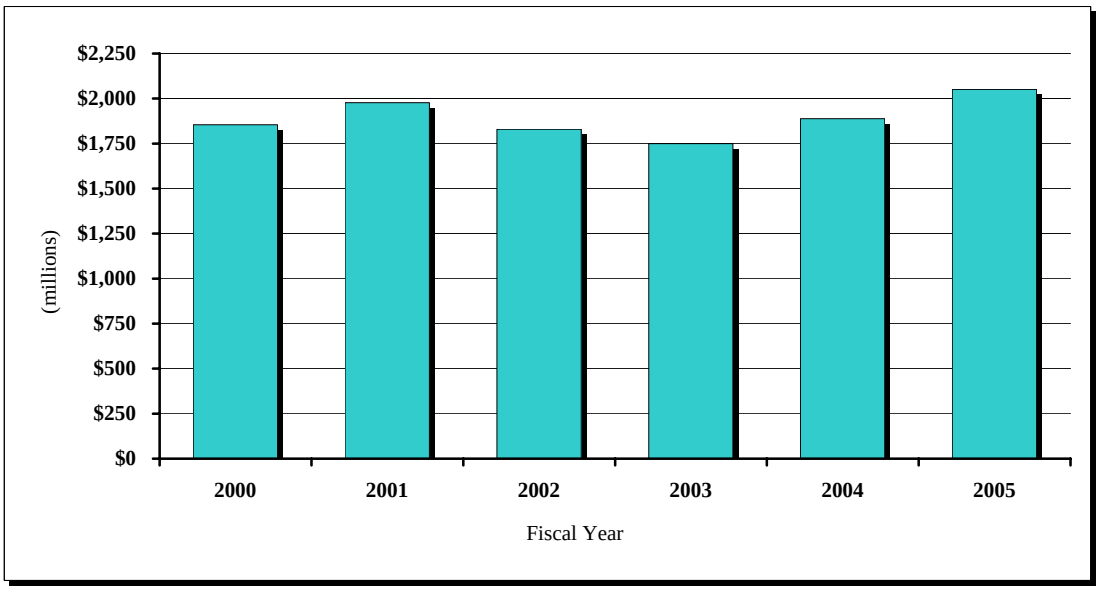
- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): Vouchers: 1-Apr. 15; 2-Jun.15; 3-Sept. 15; 4-Jan. 15.
- Jan-15 Corporation Estimated Income Tax Declaration (Form 120ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; and 4-Dec. 15.
- Jan-25 Withholding Tax Deposit Report (Form KW-5): quarterly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

Periodic Filing, with Due Date:

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

Individual Income Tax Amount to the State General Fund after Refunds

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

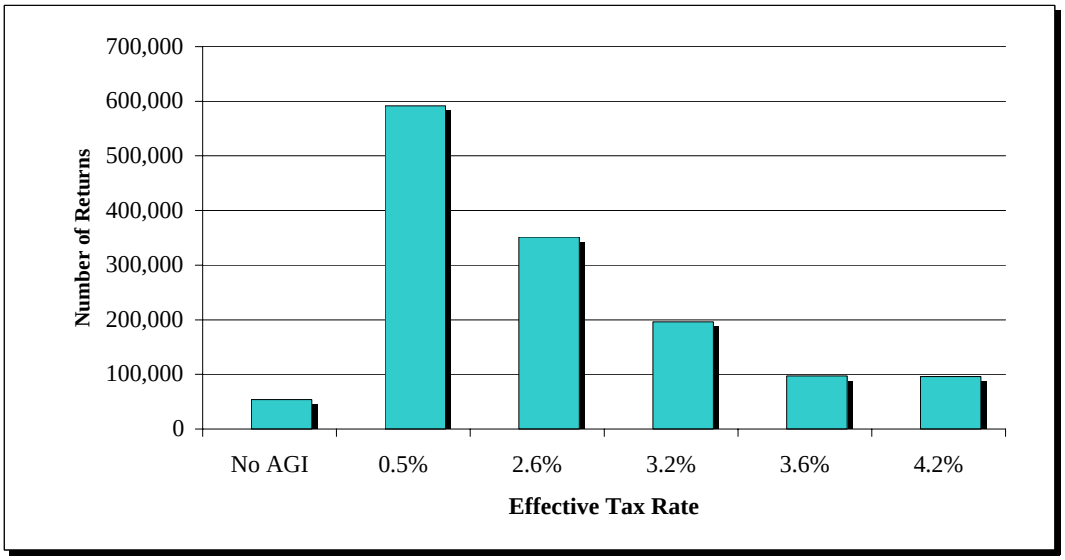


Fiscal Year	Amount Collected	Percent Change
2000	$1,854,725,737	9.4%
2001	$1,977,341,638	6.6%
2002	$1,829,611,161	-7.5%
2003	$1,750,054,137	-4.3%
2004	$1,888,431,039	7.9%
2005	$2,050,562,199	8.6%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2003

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 -	53,792	($814,700,813)	($4,259,228)
0.47%	$0 - $25,000	591,764	$6,954,908,443	$33,011,241
2.62%	$25,000 - $50,000	351,277	$12,702,842,202	$332,216,809
3.20%	$50,000 - $75,000	196,263	$12,026,849,350	$385,048,875
3.61%	$75,000 - $100,000	97,266	$8,341,738,782	$301,364,415
4.17%	$100,000 - Over	96,046	$20,232,050,557	$843,698,953
3.18%	Total Kansas Residents	1,386,408	$59,443,688,521	$1,891,081,065

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

Individual Income Tax for Tax Year 2003 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	7,237	$205,451,256	$5,764,398	0.3%	$797	74
Anderson	4,109	$119,160,937	$3,195,040	0.2%	$778	79
Atchison	7,942	$251,780,457	$6,751,349	0.4%	$850	63
Barber	2,609	$72,704,520	$2,100,309	0.1%	$805	72
Barton	13,603	$426,163,337	$12,814,442	0.7%	$942	44
Bourbon	7,170	$207,477,493	$5,331,773	0.3%	$744	86
Brown	5,253	$144,230,732	$3,736,557	0.2%	$711	93
Butler	29,281	$1,277,554,460	$44,577,652	2.4%	$1,522	3
Chase	1,416	$41,408,770	$1,217,534	0.1%	$860	61
Chautauqua	1,789	$50,087,370	$1,262,449	0.1%	$706	95
Cherokee	9,845	$295,377,801	$6,540,059	0.4%	$664	99
Cheyenne	1,489	$33,527,512	$968,430	0.1%	$650	100
Clark	1,157	$37,766,234	$1,137,975	0.1%	$984	38
Clay	4,242	$121,785,140	$3,409,681	0.2%	$804	73
Cloud	5,027	$139,734,909	$3,852,064	0.2%	$766	83
Coffey	4,438	$155,147,592	$4,959,322	0.3%	$1,117	21
Comanche	1,043	$31,118,003	$934,642	0.1%	$896	53
Cowley	17,464	$583,410,973	$17,166,692	0.9%	$983	39
Crawford	17,940	$568,124,700	$16,210,274	0.9%	$904	52
Decatur	1,735	$43,063,157	$1,181,456	0.1%	$681	97
Dickinson	9,886	$305,536,689	$9,017,289	0.5%	$912	51
Doniphan	4,400	$182,144,868	$4,124,095	0.2%	$937	45
Douglas	48,090	$2,023,351,458	$69,130,663	3.7%	$1,438	4
Edwards	1,722	$48,355,623	$1,450,614	0.1%	$842	65
Elk	1,571	$37,906,413	$937,765	0.1%	$597	104
Ellis	13,714	$478,755,391	$15,766,998	0.9%	$1,150	15
Ellsworth	3,050	$93,922,285	$2,827,478	0.2%	$927	49
Finney	17,881	$632,975,876	$19,200,147	1.0%	$1,074	26
Ford	13,978	$482,157,630	$14,126,114	0.8%	$1,011	34
Franklin	13,027	$449,136,493	$13,254,560	0.7%	$1,017	33
Geary	10,842	$315,291,808	$8,582,103	0.5%	$792	77
Gove	1,620	$40,461,844	$1,252,020	0.1%	$773	80
Graham	1,395	$34,417,040	$1,021,591	0.1%	$732	90
Grant	3,646	$131,492,237	$4,325,712	0.2%	$1,186	11
Gray	3,081	$108,357,061	$3,608,045	0.2%	$1,171	13
Greeley	754	$20,745,392	$793,598	0.0%	$1,053	29
Greenwood	3,732	$99,735,497	$2,961,111	0.2%	$793	76
Hamilton	1,236	$36,335,950	$1,275,628	0.1%	$1,032	31
Harper	3,311	$97,807,452	$2,921,239	0.2%	$882	54
Harvey	16,966	$626,436,862	$18,711,992	1.0%	$1,103	23
Haskell	1,879	$64,021,431	$2,420,711	0.1%	$1,288	8
Hodgeman	992	$27,547,398	$776,043	0.0%	$782	78
Jackson	6,787	$215,314,901	$6,316,608	0.3%	$931	47
Jefferson	9,523	$358,427,758	$10,918,235	0.6%	$1,147	17
Jewell	1,791	$42,094,405	$1,064,617	0.1%	$594	105
Johnson	253,955	$17,556,167,840	$565,524,858	30.6%	$2,227	1
Kearny	1,862	$67,854,381	$2,081,358	0.1%	$1,118	20
Kingman	4,083	$136,069,524	$4,392,075	0.2%	$1,076	25
Kiowa	1,577	$46,298,699	$1,374,909	0.1%	$872	56
Labette	10,877	$301,978,731	$8,079,935	0.4%	$743	88
Lane	1,077	$31,958,762	$944,525	0.1%	$877	55
Leavenworth	28,535	$1,119,096,776	$32,755,544	1.8%	$1,148	16
Lincoln	1,717	$42,567,681	$1,061,566	0.1%	$618	102
Linn	4,534	$144,417,113	$3,925,623	0.2%	$866	57
Logan	1,602	$43,367,329	$1,320,887	0.1%	$825	67
Lyon	17,386	$569,950,549	$17,104,740	0.9%	$984	36
Marion	6,437	$200,941,686	$6,007,595	0.3%	$933	46
Marshall	5,660	$166,745,192	$4,862,828	0.3%	$859	62

Individual Income Tax for Tax Year 2003 by County

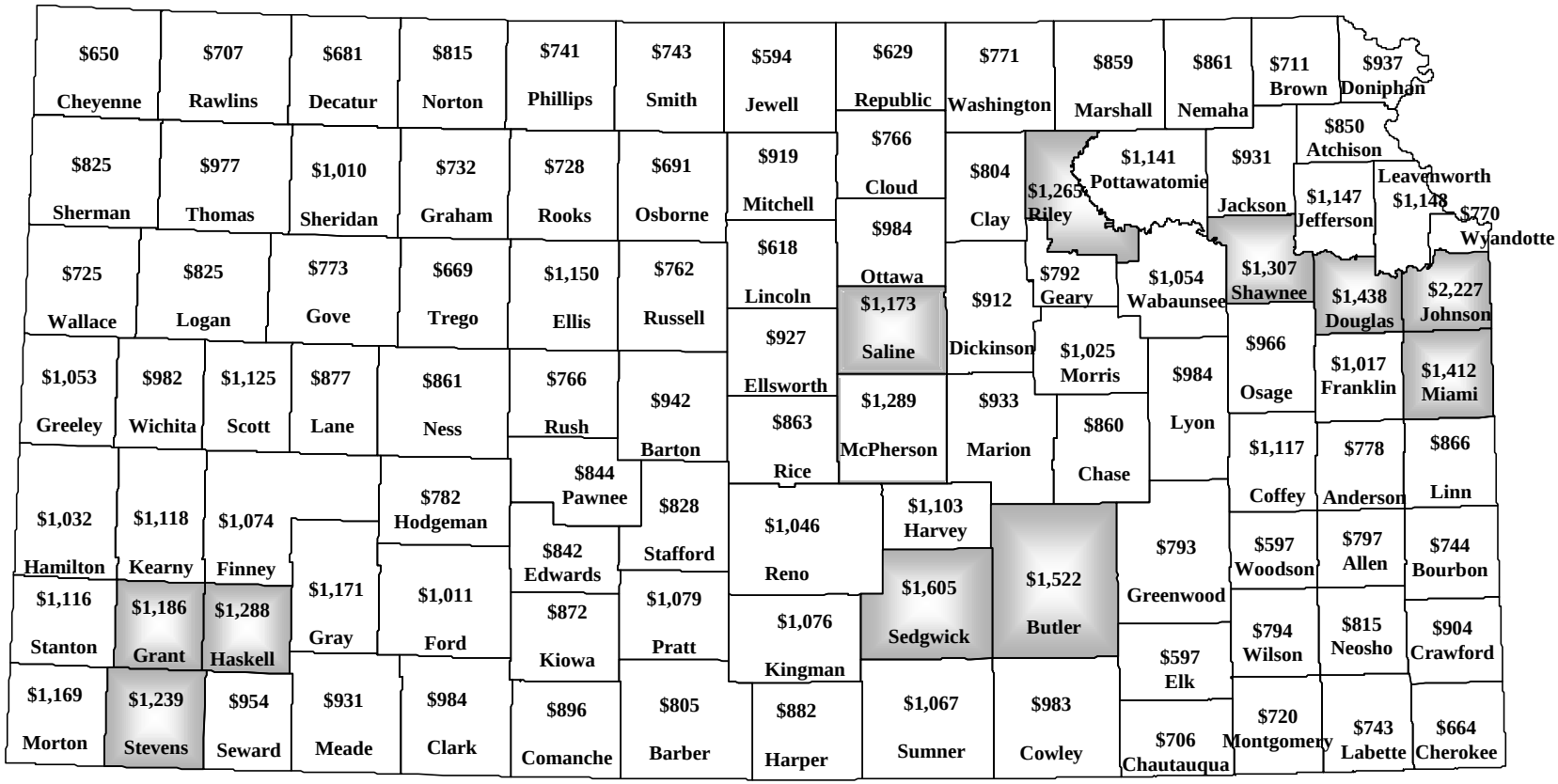
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Per Return Rank
McPherson	15,006	$586,328,286	$19,345,629	1.0%	$1,289	7
Meade	2,027	$61,356,290	$1,886,176	0.1%	$931	48
Miami	13,650	$592,094,064	$19,277,213	1.0%	$1,412	5
Mitchell	3,652	$111,956,865	$3,354,882	0.2%	$919	50
Montgomery	17,822	$535,473,708	$14,612,687	0.8%	$820	69
Morris	2,914	$94,491,050	$2,987,324	0.2%	$1,025	32
Morton	1,642	$60,044,134	$1,919,884	0.1%	$1,169	14
Nemaha	5,243	$162,695,675	$4,516,188	0.2%	$861	59
Neosho	8,538	$244,737,133	$6,957,757	0.4%	$815	70
Ness	1,748	$50,336,255	$1,505,575	0.1%	$861	60
Norton	2,700	$74,222,286	$2,200,090	0.1%	$815	71
Osage	8,516	$276,077,093	$8,228,518	0.4%	$966	42
Osborne	2,039	$52,896,047	$1,409,951	0.1%	$691	96
Ottawa	3,238	$108,063,907	$3,185,013	0.2%	$984	37
Pawnee	3,413	$100,668,612	$2,881,571	0.2%	$844	64
Phillips	2,974	$77,517,747	$2,204,979	0.1%	$741	89
Pottawatomie	8,870	$320,451,015	$10,121,463	0.5%	$1,141	18
Pratt	4,813	$150,057,220	$5,194,849	0.3%	$1,079	24
Rawlins	1,448	$36,898,074	$1,023,068	0.1%	$707	94
Reno	31,816	$1,082,057,789	$33,281,629	1.8%	$1,046	30
Republic	2,838	$72,232,684	$1,784,552	0.1%	$629	101
Rice	5,018	$154,473,912	$4,330,163	0.2%	$863	58
Riley	21,908	$821,472,995	$27,719,902	1.5%	$1,265	9
Rooks	2,764	$72,508,057	$2,013,083	0.1%	$728	91
Rush	1,887	$50,400,083	$1,445,281	0.1%	$766	84
Russell	3,854	$103,250,139	$2,937,191	0.2%	$762	85
Saline	28,428	$1,036,171,690	$33,350,255	1.8%	$1,173	12
Scott	2,547	$84,853,242	$2,866,378	0.2%	$1,125	19
Sedgwick	234,411	$10,514,272,792	$376,117,431	20.3%	$1,605	2
Seward	10,269	$348,220,832	$9,792,278	0.5%	$954	43
Shawnee	96,648	$3,785,865,895	$126,346,528	6.8%	$1,307	6
Sheridan	1,375	$39,782,522	$1,388,873	0.1%	$1,010	35
Sherman	3,403	$108,126,638	$2,805,781	0.2%	$825	68
Smith	2,301	$59,339,787	$1,710,781	0.1%	$743	87
Stafford	2,324	$68,383,434	$1,924,226	0.1%	$828	66
Stanton	1,183	$40,832,578	$1,320,404	0.1%	$1,116	22
Stevens	2,584	$98,260,315	$3,201,606	0.2%	$1,239	10
Sumner	11,332	$397,929,658	$12,096,295	0.7%	$1,067	27
Thomas	4,097	$126,589,498	$4,004,525	0.2%	$977	41
Trego	1,662	$40,984,936	$1,112,072	0.1%	$669	98
Wabaunsee	3,373	$118,489,942	$3,553,843	0.2%	$1,054	28
Wallace	904	$23,759,967	$655,430	0.0%	$725	92
Washington	3,317	$90,664,328	$2,558,865	0.1%	$771	81
Wichita	1,447	$44,746,911	$1,420,277	0.1%	$982	40
Wilson	5,060	$141,123,494	$4,015,787	0.2%	$794	75
Woodson	1,838	$42,397,397	$1,097,429	0.1%	$597	103
Wyandotte	80,123	$2,635,842,608	$61,659,899	3.3%	$770	82
KS Residents with county indicator	1,357,929	$58,084,618,962	$1,848,657,098		$1,361	
KS Residents with no county indicator	28,479	$1,359,069,559	$42,423,967		$1,490	
Total Residents	1,386,408	$59,443,688,521	$1,891,081,065	87.9%	$1,364	
Non-Residents	236,203	$33,350,000,000	$260,105,038	12.1%	$1,101	
All Taxpayers	1,622,611	$92,793,688,521	$2,151,186,103	100.0%	$1,326	

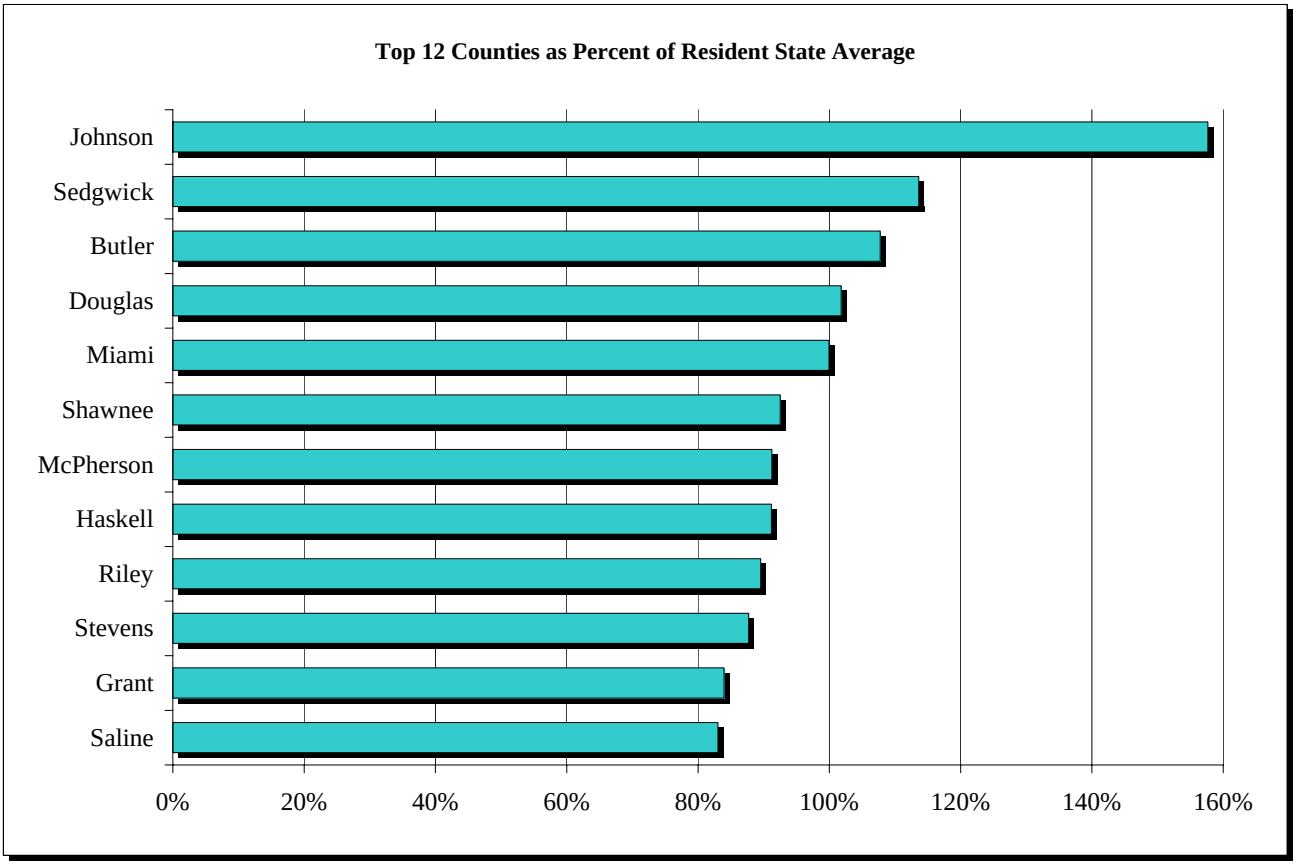
Individual Income Tax Liability Tax Year 2003

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



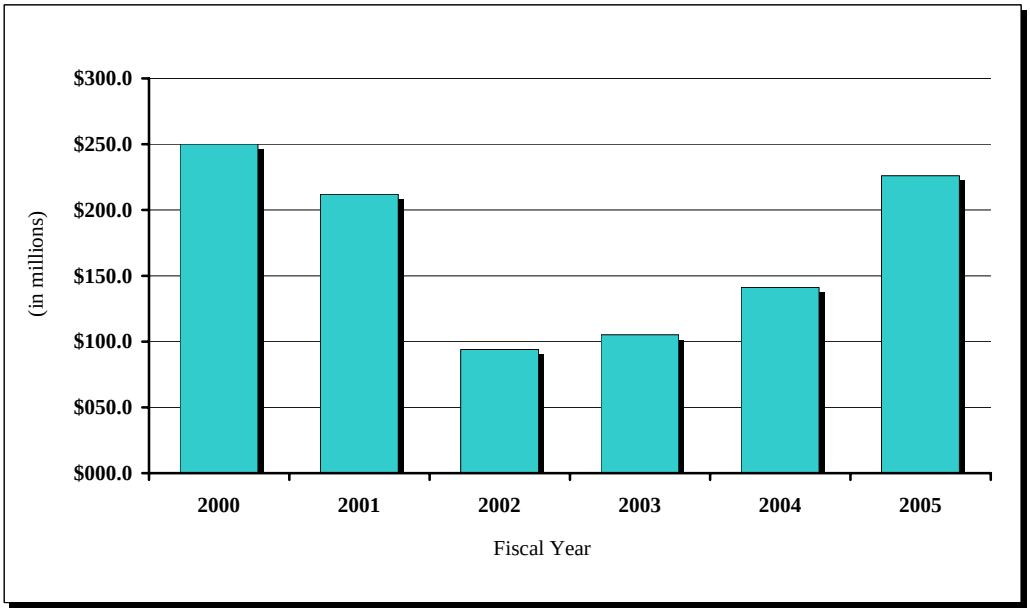
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2003



Top 12 Counties	Average Tax Liability	Rank	Top 12 Counties as a Percent of Resident Average
Johnson	$2,227	1	158%
Sedgwick	$1,605	2	114%
Butler	$1,522	3	108%
Douglas	$1,438	4	102%
Miami	$1,412	5	100%
Shawnee	$1,307	6	93%
McPherson	$1,289	7	91%
Haskell	$1,288	8	91%
Riley	$1,265	9	90%
Stevens	$1,239	10	88%
Grant	$1,186	11	84%
Saline	$1,173	12	83%
Average Kansas Residents (top 12 counties)	$1,413		100%

Corporate Income Tax Amount to the State General Fund after Refunds

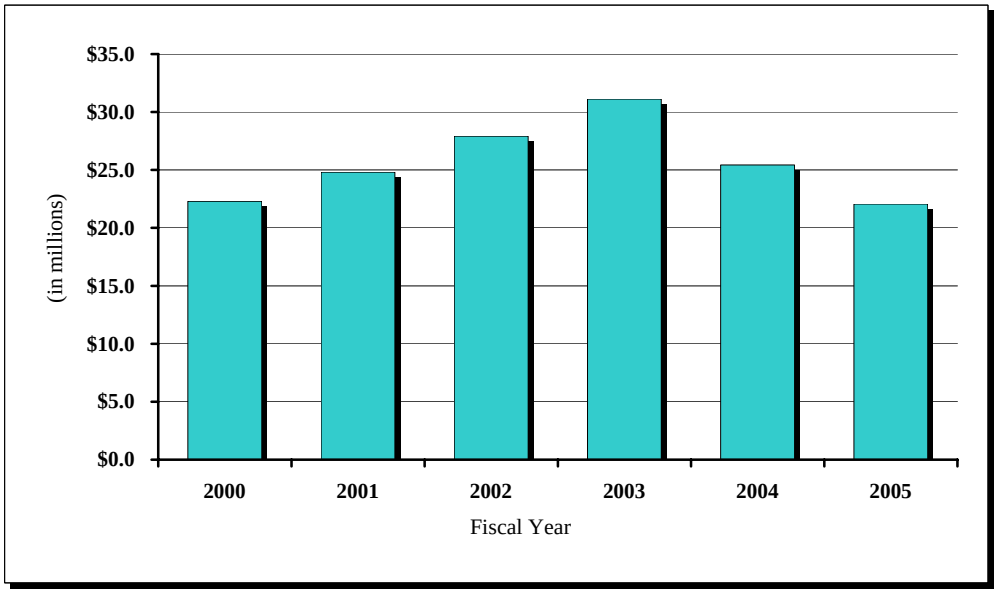
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



Fiscal Year	Amount Collected	Percent Change
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%
2005	$226,071,634	60.1%

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
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%
2005	$22,062,882	-13.3%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2003 Returns Filed In Calendar Year 2004

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	19,768	62.1%	$0	0.0%
$0 - $75,000	9,639	30.3%	$5,545,570	4.1%
$75,000.01 - $100,000	533	1.7%	$2,060,851	1.5%
$100,000.01 - $500,000	1,236	3.9%	$12,868,268	9.6%
$500,000.01 - $1,000,000	272	0.9%	$10,680,178	8.0%
$1,000,000.01 - Over	365	1.1%	$102,554,482	76.7%
Total	31,813	100.0%	$133,709,351	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	49	12.7%	$0	0.0%
$0 - $500,000	168	43.5%	$1,287,577	8.1%
$500,000.01 - $1,000,000	76	19.7%	$2,169,781	13.7%
$1,000,000.01 - Over	93	24.1%	$12,435,655	78.2%
Total	386	100.0%	$15,893,013	100.0%

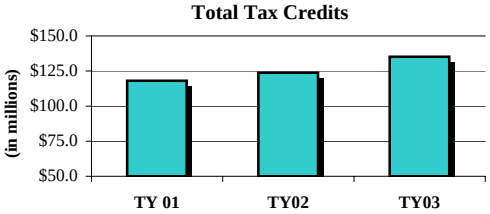
Savings and Loan Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	18	40.0%	$0	0.0%
$0 - $500,000	12	26.7%	$92,451	1.9%
$500,000.01 - $1,000,000	1	2.2%	$22,650	0.5%
$1,000,000.01 - Over	14	31.1%	$4,862,072	97.7%
Total	45	100.0%	$4,977,173	100.0%

Tax Year 2003 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2001	TY 2002	TY 2003
Corporate Income Tax	$ 52,473,608	$ 29,287,728	$ 29,748,365
Individual Income Tax	$ 64,899,438	$ 93,774,147	$ 103,404,228
Privilege Tax	$ 762,560	$ 701,989	$ 2,055,559
Total Tax Credits	$ 118,135,606	$ 123,763,864	$ 135,208,152



Adoption Credit - $391,187
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 - $12,666
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) - $5,581,403
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) - $1,618,038
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 - $18,991,625
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 - $47,799
K.S.A. 79-32,190
A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees.

Child Dependent Care Credit - $9,138,794
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 - $3,151,488
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 - $169,933
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 - $45,091,136
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 - $34,647,528
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 - $12,310,211
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 - $2,438,705
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 - $528,742
K.S.A. 79-32,182; K.S.A. 79-32,182a
A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research.

Single City Port Authority Credit - Amount withheld for confidentialty.
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 - $130,492
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.

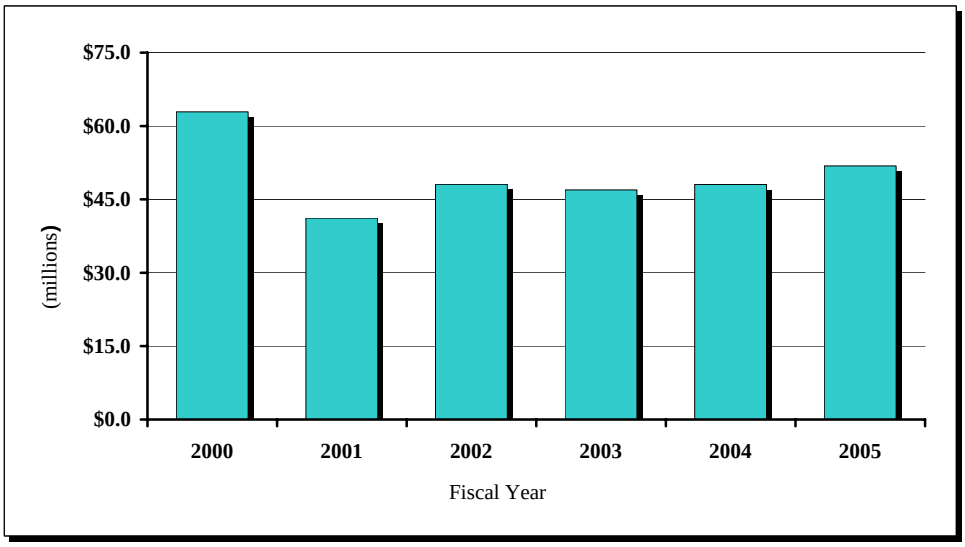
Telecommunications Credit - $444,837
K.S.A. 79-32,210
A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%.

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

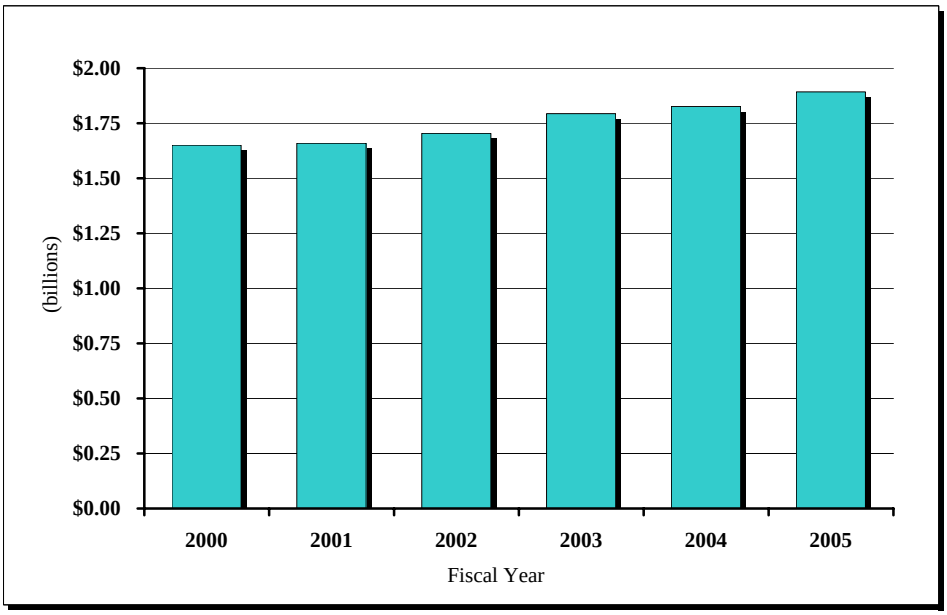
Estates of persons who died before July 1, 1998 are subject to an inheritance tax. Estates of persons who died on or after July 1, 1998 are subject to a pick-up tax. For estates of persons who died on or after July 1, 1998 and prior to January 1, 2002 the pick-up tax is equal to the federal credit for 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
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%
2005	$51,853,446	7.9%

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
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%
2005	$1,647,663,056	$244,754,669	$1,892,417,725	3.6%

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

County	FY2004	FY2005	Percent Change	FY2004 Per Capita	FY2004 PC Rank	FY2005 Per Capita*	FY2005 PC Rank*
Allen	$5,897,666	$5,983,999	1.5%	$424.08	41	$428.99	46
Anderson	$2,832,975	$2,898,906	2.3%	$345.15	63	$353.91	68
Atchison	$6,750,559	$7,520,066	11.4%	$403.24	46	$446.35	43
Barber	$2,659,230	$2,774,841	4.3%	$528.25	21	$555.08	23
Barton	$17,528,045	$18,491,403	5.5%	$638.15	11	$675.68	12
Bourbon	$6,016,045	$6,352,975	5.6%	$398.78	48	$421.68	47
Brown	$3,611,718	$4,087,054	13.2%	$345.88	62	$394.43	55
Butler	$24,092,082	$25,368,641	5.3%	$394.13	50	$410.31	51
Chase	$763,031	$739,713	-3.1%	$245.58	90	$241.11	95
Chautauqua	$927,746	$936,840	1.0%	$221.68	99	$224.23	103
Cherokee	$4,980,435	$5,200,589	4.4%	$228.30	97	$236.93	97
Cheyenne	$976,598	$865,886	-11.3%	$330.49	69	$290.66	83
Clark	$577,047	$612,772	6.2%	$247.34	89	$261.53	90
Clay	$3,314,479	$3,391,875	2.3%	$386.62	54	$394.54	54
Cloud	$5,093,650	$5,676,601	11.4%	$516.65	23	$580.49	18
Coffey	$3,457,085	$3,606,375	4.3%	$392.18	52	$411.73	50
Comanche	$808,804	$857,959	6.1%	$422.35	42	$450.85	41
Cowley	$14,713,853	$14,831,281	0.8%	$410.31	44	$414.61	48
Crawford	$18,161,621	$18,918,208	4.2%	$472.98	32	$497.06	29
Decatur	$845,218	$877,712	3.8%	$256.52	86	$268.09	87
Dickinson	$8,181,375	$8,797,424	7.5%	$424.90	40	$459.83	39
Doniphan	$1,595,858	$1,954,596	22.5%	$195.83	103	$242.45	94
Douglas	$60,944,886	$64,154,030	5.3%	$591.80	16	$624.15	15
Edwards	$913,729	$965,484	5.7%	$279.00	83	$291.86	81
Elk	$796,627	$830,908	4.3%	$251.54	88	$266.57	88
Ellis	$22,849,200	$24,145,014	5.7%	$839.67	3	$892.28	3
Ellsworth	$1,953,984	$2,115,851	8.3%	$307.86	74	$333.20	75
Finney	$24,768,136	$24,995,156	0.9%	$632.23	12	$636.48	13
Ford	$19,571,661	$19,813,228	1.2%	$592.87	15	$595.39	17
Franklin	$12,309,209	$12,202,056	-0.9%	$481.96	29	$468.43	37
Geary	$13,287,102	$14,321,831	7.8%	$504.96	27	$570.34	20
Gove	$1,319,814	$1,367,929	3.6%	$453.54	34	$480.82	33
Graham	$1,233,608	$1,379,425	11.8%	$439.32	37	$502.52	28
Grant	$4,523,195	$4,373,753	-3.3%	$584.01	17	$569.13	21
Gray	$1,740,478	$1,815,398	4.3%	$287.07	77	$303.58	79
Greeley	$545,738	$540,939	-0.9%	$384.32	56	$382.29	59
Greenwood	$2,018,835	$2,122,039	5.1%	$269.72	85	$281.51	85
Hamilton	$911,315	$953,932	4.7%	$341.83	65	$359.43	65
Harper	$2,767,218	$3,020,563	9.2%	$445.89	36	$484.22	32
Harvey	$16,302,923	$16,490,776	1.2%	$486.63	28	$488.34	31
Haskell	$1,405,835	$1,499,562	6.7%	$331.10	68	$351.02	69
Hodgeman	$436,620	$480,905	10.1%	$202.98	101	$230.21	99
Jackson	$5,039,956	$5,450,814	8.2%	$387.18	53	$413.91	49
Jefferson	$3,607,695	$3,976,728	10.2%	$191.92	104	$210.34	104
Jewell	$690,301	$779,847	13.0%	$201.08	102	$227.89	101
Johnson	$431,171,107	$447,090,615	3.7%	$886.24	1	$900.14	2
Kearny	$1,038,303	$1,073,203	3.4%	$226.16	98	$237.70	96
Kingman	$2,678,443	$3,002,698	12.1%	$319.55	71	$357.89	66
Kiowa	$1,248,994	$1,384,019	10.8%	$396.25	49	$448.77	42
Labette	$8,576,667	$8,584,148	0.1%	$385.31	55	$385.48	58
Lane	$578,891	$634,019	9.5%	$297.48	76	$325.14	76
Leavenworth	$24,516,971	$25,756,462	5.1%	$342.67	64	$355.56	67
Lincoln	$827,838	$796,683	-3.8%	$236.66	93	$233.22	98
Linn	$2,329,750	$2,418,111	3.8%	$239.64	92	$247.38	92
Logan	$1,371,575	$1,301,213	-5.1%	$480.41	30	$460.28	38
Lyon	$18,753,734	$19,217,593	2.5%	$523.77	22	$538.05	25
Marion	$3,761,826	$3,917,631	4.1%	$282.87	81	$301.12	80
Marshall	$4,615,909	$4,874,189	5.6%	$435.92	39	$468.58	36

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

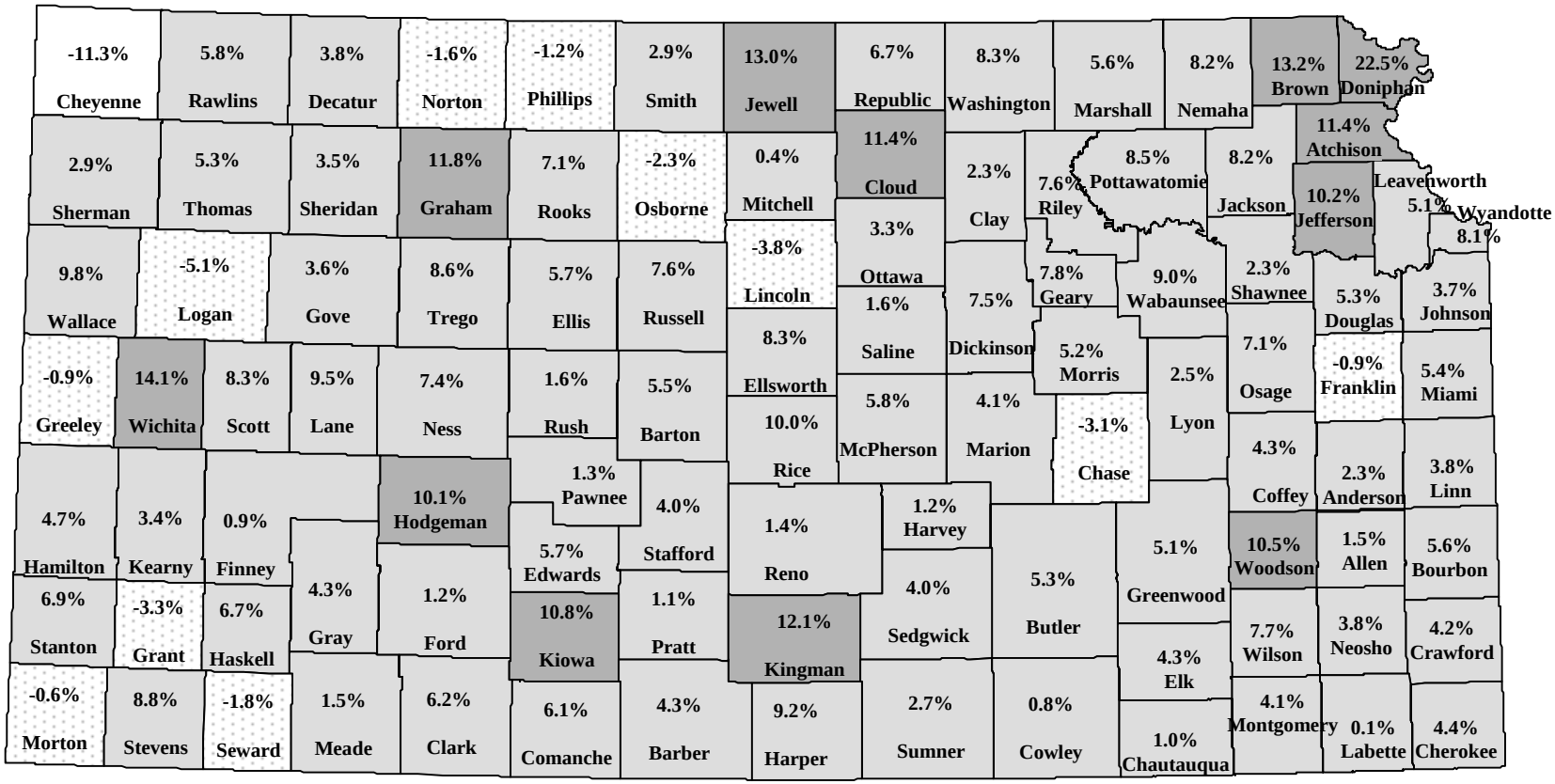
County	FY2004	FY2005	Percent Change	FY2004 Per Capita	FY2004 PC Rank	FY2005 Per Capita*	FY2005 PC Rank*
McPherson	$15,955,362	$16,873,449	5.8%	$543.70	19	$573.67	19
Meade	$1,297,945	$1,317,041	1.5%	$278.41	84	$286.81	84
Miami	$12,782,425	$13,468,643	5.4%	$437.95	38	$453.31	40
Mitchell	$3,628,368	$3,643,078	0.4%	$540.98	20	$555.01	24
Montgomery	$17,795,594	$18,524,654	4.1%	$509.41	24	$529.65	27
Morris	$2,114,497	$2,224,912	5.2%	$352.71	61	$372.25	60
Morton	$1,571,624	$1,562,390	-0.6%	$473.81	31	$477.94	34
Nemaha	$3,771,117	$4,079,915	8.2%	$359.15	60	$390.12	57
Neosho	$9,526,966	$9,884,636	3.8%	$574.61	18	$597.08	16
Ness	$1,943,638	$2,087,856	7.4%	$615.46	14	$677.88	11
Norton	$2,162,914	$2,128,808	-1.6%	$373.17	58	$367.10	61
Osage	$3,879,403	$4,156,029	7.1%	$231.14	94	$243.17	93
Osborne	$1,638,959	$1,601,514	-2.3%	$392.19	51	$390.61	56
Ottawa	$1,345,885	$1,390,203	3.3%	$217.89	100	$225.13	102
Pawnee	$2,453,386	$2,485,705	1.3%	$361.00	59	$365.81	62
Phillips	$2,276,566	$2,249,360	-1.2%	$402.43	47	$402.89	53
Pottawatomie	$16,287,617	$17,673,868	8.5%	$870.34	2	$936.56	1
Pratt	$6,766,910	$6,844,213	1.1%	$717.06	5	$726.79	7
Rawlins	$729,234	$771,788	5.8%	$256.50	87	$279.13	86
Reno	$39,829,680	$40,406,358	1.4%	$623.98	13	$634.56	14
Republic	$1,764,870	$1,883,950	6.7%	$332.56	67	$360.63	63
Rice	$3,209,899	$3,531,129	10.0%	$308.29	73	$336.39	72
Riley	$27,907,947	$30,042,430	7.6%	$448.03	35	$476.34	35
Rooks	$2,224,629	$2,381,843	7.1%	$410.68	43	$442.23	44
Rush	$783,573	$796,178	1.6%	$229.25	96	$229.71	100
Russell	$3,184,471	$3,426,547	7.6%	$461.05	33	$491.05	30
Saline	$43,598,195	$44,292,974	1.6%	$811.33	4	$821.11	4
Scott	$2,429,571	$2,630,499	8.3%	$505.53	26	$560.75	22
Sedgwick	$330,053,418	$343,198,175	4.0%	$713.02	6	$739.97	6
Seward	$16,155,575	$15,870,093	-1.8%	$699.65	9	$682.97	10
Shawnee	$121,271,467	$124,116,893	2.3%	$709.60	7	$722.80	8
Sheridan	$909,416	$941,011	3.5%	$341.63	66	$359.99	64
Sherman	$4,333,695	$4,461,413	2.9%	$690.41	10	$717.50	9
Smith	$1,365,752	$1,404,793	2.9%	$326.66	70	$336.16	73
Stafford	$1,461,774	$1,520,035	4.0%	$318.54	72	$336.89	71
Stanton	$687,322	$734,603	6.9%	$285.91	78	$309.44	77
Stevens	$2,047,603	$2,228,005	8.8%	$379.96	57	$403.62	52
Sumner	$7,157,532	$7,348,305	2.7%	$283.40	80	$290.77	82
Thomas	$5,619,840	$5,916,437	5.3%	$708.41	8	$758.42	5
Trego	$1,262,394	$1,370,585	8.6%	$406.83	45	$434.00	45
Wabaunsee	$1,154,810	$1,259,268	9.0%	$170.65	105	$181.50	105
Wallace	$497,748	$546,279	9.8%	$307.06	75	$345.97	70
Washington	$1,487,707	$1,607,823	8.1%	$242.65	91	$263.28	89
Wichita	$694,986	$792,831	14.1%	$284.02	79	$335.95	74
Wilson	$2,826,720	$3,044,753	7.7%	$280.43	82	$306.13	78
Woodson	$838,778	$926,885	10.5%	$231.00	95	$260.87	91
Wyandotte	$79,673,410	$83,168,151	4.4%	$507.18	25	$531.47	26
Total Counties	$1,647,554,383	$1,711,408,775		$604.94		$625.63	
Miscellaneous	$7,001,552	$6,380,263					
Grand Total	$1,654,555,935	$1,717,789,038	3.8%				

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

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2005 state sales tax collection percentage change over Fiscal Year 2004, by county. Total statewide percent change was 3.8%.

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

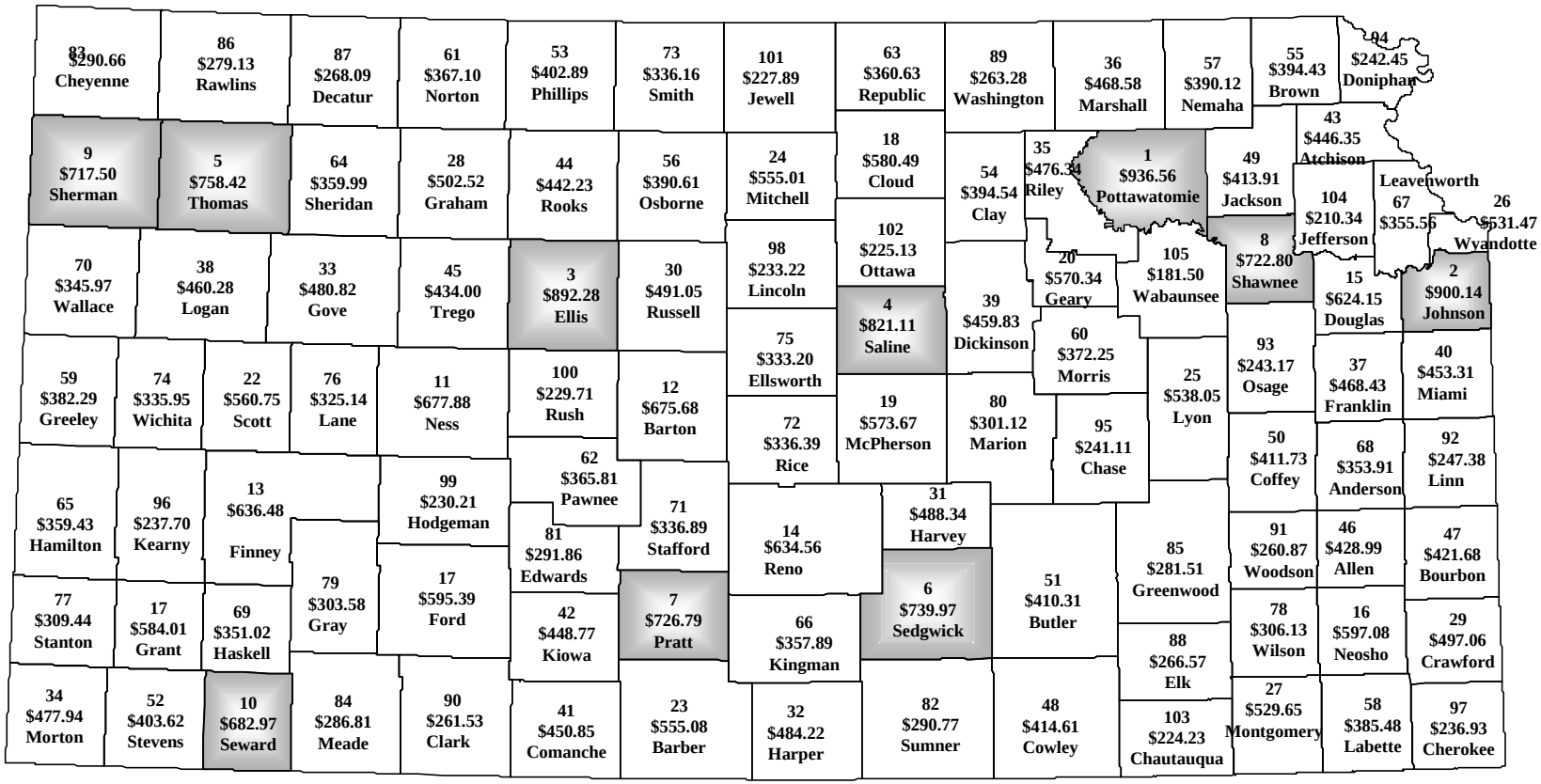


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2005 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).

North American Industry Classification		FY 2004		FY 2005	Percent Change
11 Agriculture, Forestry, Fishing and Hunting					
111 Crop Production	$	981,049	$	941,295	-4.1%
112 Animal Production	$	119,025	$	127,318	7.0%
113 Forestry and Logging	$	23,993	$	6,896	-71.3%
114 Fishing, Hunting and Trapping	$	318,368	$	358,458	12.6%
115 Agriculture and Forestry Support Activities	$	221,998	$	279,060	25.7%
2-digit Total	**$**	**1,664,432**	**$**	**1,713,027**	**2.9%**
21 Mining					
211 Oil and Gas Extraction	$	208,560	$	227,412	9.0%
212 Mining (except Oil and Gas)	$	1,951,903	$	2,001,722	2.6%
213 Support Activities for Mining	$	5,737,193	$	6,916,992	20.6%
2-digit Total	**$**	**7,897,656**	**$**	**9,146,127**	**15.8%**
22 Utilities					
221 Utilities	$	40,930,692	$	43,868,655	7.2%
2-digit Total	**$**	**40,930,692**	**$**	**43,868,655**	**7.2%**
23 Construction					
236 Construction of Buildings	$	4,920,787	$	5,642,771	14.7%
237 Heavy and Civil Engineering Construction	$	7,980,634	$	9,413,391	18.0%
238 Specialty Trade Contractors	$	32,303,772	$	33,810,593	4.7%
2-digit Total	**$**	**45,205,193**	**$**	**48,866,754**	**8.1%**
31-33 Manufacturing					
311 Food Mfg	$	2,601,897	$	2,319,414	-10.9%
312 Beverage and Tobacco Product Mfg	$	1,853,568	$	1,833,295	-1.1%
313 Textile Mills	$	68,117	$	73,426	7.8%
314 Textile Product Mills	$	445,526	$	412,823	-7.3%
315 Apparel Mfg	$	130,047	$	107,414	-17.4%
316 Leather and Allied Product Mfg	$	25,117	$	22,557	-10.2%
321 Wood Product Mfg	$	2,919,729	$	3,132,544	7.3%
322 Paper Mfg	$	614,635	$	556,071	-9.5%
323 Printing and Related Support Activities	$	6,126,234	$	6,206,938	1.3%
324 Petroleum and Coal Products Mfg	$	1,320,700	$	1,343,439	1.7%
325 Chemical Mfg	$	2,536,590	$	2,781,865	9.7%
326 Plastics and Rubber Products Mfg	$	378,011	$	991,977	162.4%
327 Nonmetallic Mineral Product Mfg	$	12,618,556	$	13,118,962	4.0%
331 Primary Metal Mfg	$	410,423	$	493,533	20.2%
332 Fabricated Metal Product Mfg	$	3,145,986	$	3,564,024	13.3%
333 Machinery Mfg	$	1,277,781	$	1,569,625	22.8%
334 Computer and Electronic Product Mfg	$	2,240,517	$	1,894,447	-15.4%
335 Electrical Equipment & Applicance Mfg	$	254,600	$	215,200	-15.5%
336 Transportation Equipment Mfg	$	6,071,552	$	5,038,915	-17.0%
337 Furniture and Related Product Mfg	$	2,432,860	$	2,583,128	6.2%
339 Miscellaneous Mfg	$	1,486,578	$	1,707,505	14.9%
2-digit Total	**$**	**48,959,024**	**$**	**49,967,103**	**2.1%**
42 Wholesale Trade					
423 Merchant Wholesalers, Durable Goods	$	65,610,912	$	71,788,515	9.4%
424 Merchant Wholesalers, Nondurable Goods	$	16,571,739	$	17,417,199	5.1%
425 Electronic Markets and Agents and Brokers	$	6,568,022	$	7,042,285	7.2%
2-digit Total	**$**	**88,750,673**	**$**	**96,247,999**	**8.4%**
44-45 Retail Trade					
441 Motor Vehicle and Parts Dealers	$	233,382,308	$	238,531,183	2.2%
442 Furniture and Home Furnishings Stores	$	42,036,138	$	43,089,283	2.5%
443 Electronics and Appliance Stores	$	34,715,971	$	34,205,514	-1.5%

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).

North American Industry Classification	FY 2004	FY 2005	Percent Change
444 Building Material and Garden Supply Stores	$ 94,941,405	$ 104,768,598	10.4%
445 Food and Beverage Stores	$ 133,673,181	$ 135,554,350	1.4%
446 Health and Personal Care Stores	$ 14,909,798	$ 15,901,910	6.7%
447 Gasoline Stations	$ 38,748,609	$ 38,707,967	-0.1%
448 Clothing and Clothing Accessories Stores	$ 45,524,189	$ 47,210,909	3.7%
451 Sporting Goods, Hobby, Book, & Music Stores	$ 34,878,075	$ 35,200,648	0.9%
452 General Merchandise Stores	$ 269,093,472	$ 277,687,204	3.2%
453 Miscellaneous Store Retailers	$ 42,804,343	$ 42,899,507	0.2%
454 Nonstore Retailers	$ 9,899,247	$ 10,680,470	7.9%
2-digit Total	**$ 994,606,736**	**$ 940,143,419**	**-5.5%**
48-49 Transportation and Warehousing			
481 Air Transportation	$ 190,385	$ 136,847	-28.1%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	$ 1,166,551	$ 1,214,116	4.1%
485 Transit and Ground Passenger Transportation	$ 9,102	$ 8,327	-8.5%
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	$ 1,676,675	$ 1,503,267	-10.3%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	$ 38,529	$ 42,522	10.4%
493 Warehousing and Storage	$ 1,075,826	$ 922,467	-14.3%
2-digit Total	**$ 4,228,417**	**$ 3,912,695**	**-7.5%**
51 Information			
511 Publishing Industries (except Internet)	$ 5,411,626	$ 5,846,222	8.0%
512 Motion Picture & Sound Recording Industries	$ 5,426,121	$ 5,610,201	3.4%
515 Broadcasting (except Internet)	$ 9,248,411	$ 9,993,848	8.1%
516 Internet Publishing and Broadcasting	$ 2,931	$ 3,124	6.6%
517 Telecommunications	$ 105,222,508	$ 110,113,743	4.6%
518 ISPs, Search Portals, and Data Processing	$ 704,300	$ 1,014,575	44.1%
519 Other Information Services	$ 47,679	$ 72,874	52.8%
2-digit Total	**$ 126,063,576**	**$ 132,654,587**	**5.2%**
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	$ 2,850,516	$ 2,065,613	-27.5%
523 Securities and Commodity Contract Brokerage	$ 422,020	$ 337,275	-20.1%
524 Insurance Carriers and Related Activities	$ 98,610	$ 117,746	19.4%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
2-digit Total	**$ 3,373,890**	**$ 2,947,170**	**-12.6%**
53 Real Estate and Rental and Leasing			
531 Real Estate	$ 594,092	$ 628,819	5.8%
532 Rental and Leasing Services	$ 22,590,433	$ 23,721,846	5.0%
2-digit Total	**$ 23,184,525**	**$ 24,350,666**	**5.0%**
54 Professional and Technical Services			
541 Professional and Technical Services	$ 12,219,928	$ 13,547,844	10.9%
2-digit Total	**$ 12,219,928**	**$ 13,547,844**	**10.9%**
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	$ 1,575,748	$ 1,555,282	-1.3%
2-digit Total	**$ 1,575,748**	**$ 1,555,282**	**-1.3%**
56 Administrative and Waste Services			
561 Administrative and Support Services	$ 17,441,339	$ 18,209,695	4.4%

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).

North American Industry Classification		FY 2004		FY 2005	Percent Change
562 Waste Management and Remediation Services	$	423,451	$	500,482	18.2%
2-digit Total	**$**	**17,864,790**	**$**	**18,710,177**	**4.7%**
61 Educational Services					
611 Educational Services	$	4,514,710	$	4,564,135	1.1%
2-digit Total	**$**	**4,514,710**	**$**	**4,564,135**	**1.1%**
62 Health Care and Social Assistance					
621 Ambulatory Health Care Services	$	897,219	$	966,760	7.8%
622 Hospitals	$	1,200,782	$	1,165,800	-2.9%
623 Nursing and Residential Care Facilities	$	109,872	$	100,081	-8.9%
624 Social Assistance	$	551,763	$	530,947	-3.8%
2-digit Total	**$**	**2,759,636**	**$**	**2,763,589**	**0.1%**
71 Arts, Entertainment, and Recreation					
711 Performing Arts and Spectator Sports	$	3,520,528	$	3,888,544	10.5%
712 Museums, Historical Sites, Zoos, and Parks	$	451,499	$	475,945	5.4%
713 Amusement, Gambling, and Recreation	$	13,453,648	$	14,199,753	5.5%
2-digit Total	**$**	**17,425,675**	**$**	**18,564,242**	**6.5%**
72 Accommodation and Food Services					
721 Accommodation	$	21,814,115	$	22,199,803	1.8%
722 Food Services and Drinking Places	$	131,662,611	$	137,704,780	4.6%
2-digit Total	**$**	**153,476,726**	**$**	**159,904,584**	**4.2%**
81 Other Services (except Public Administration)					
811 Repair and Maintenance	$	39,784,963	$	39,180,234	-1.5%
812 Personal and Laundry Services	$	12,365,375	$	12,705,403	2.7%
813 Membership Associations and Organizations	$	3,115,909	$	3,353,777	7.6%
814 Private Households	$	25,896	$	26,751	3.3%
2-digit Total	**$**	**55,292,141**	**$**	**55,266,165**	**0.0%**
92 Public Administration					
921 Executive, Legislative, & General Government	$	2,246,319	$	2,105,963	-6.2%
922 Justice, Public Order, and Safety Activities	$	232,500	$	171,634	-26.2%
923 Administration of Human Resource Programs		Confidential		Confidential	n/a
924 Administration of Environmental Programs	$	39,121	$	39,704	1.5%
926 Administration of Economic Programs	$	270,095	$	568,717	110.6%
928 National Security and International Affairs		Confidential		Confidential	n/a
2-digit Total	**$**	**2,788,750**	**$**	**2,886,899**	**3.5%**
99 Unclassified Establishments					
999 Unclassified Establishments	$	1,773,016	$	1,913,796	7.9%
2-digit Total	**$**	**1,773,016**	**$**	**1,913,796**	**7.9%**
Grand Total	**$**	**1,654,555,935**	**$**	**1,717,789,038**	**3.8%**

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2004 and FY 2005

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 2004	Fiscal Year 2005	Percent Change
Allen County	1.00%	10/01/94	$1,133,591	$1,274,040	12.4%
Gas	1.00%	01/01/91	$67,036	$0	-100.0%
Humboldt	1.00%	10/01/03	$82,337	$102,595	n/a
Iola	1.00%	01/01/90	$764,968	$860,885	12.5%
Moran	0.50%	07/01/84	$18,204	$18,158	-0.3%
Anderson County	1.00%	01/01/83	$618,701	$638,083	3.1%
Garnett	0.50%	01/01/99	$230,991	$230,823	-0.1%
Kincaid	1.00%	07/01/99	$5,904	$4,997	-15.4%
Atchison County	1.00%	10/01/04	$2,147,364	$1,926,746	n/a
Atchison	1.00%	08/01/83	$1,223,924	$1,348,436	10.2%
Effingham	1.00%	11/01/83	$27,539	$26,591	-3.4%
Barber County	1.00%	02/01/83	$548,695	$576,195	5.0%
Hardtner	0.00%	01/01/02	$5	$4	-25.9%
Kiowa	1.00%	01/01/01	$99,006	$93,700	-5.4%
Medicine Lodge	0.50%	07/01/91	$147,244	$150,491	2.2%
Barton County	1.25%	04/01/03	$4,412,571	$4,680,593	6.1%
Great Bend	0.50%	04/01/00	$1,321,027	$1,407,869	6.6%
Bourbon County	1.00%	07/01/01	$1,277,914	$1,332,108	4.2%
Bronson	1.00%	01/01/97	$11,560	$13,286	14.9%
Fort Scott	1.00%	01/01/84	$1,092,263	$1,104,808	1.1%
Brown County	1.00%	11/01/82	$788,049	$879,780	11.6%
Hiawatha	1.00%	04/01/05	$225,435	$256,597	n/a
Horton	1.00%	07/01/87	$106,120	$124,796	17.6%
Butler County					
Andover	1.00%	01/01/01	$901,451	$957,754	6.2%
Augusta	0.50%	10/01/91	$408,931	$425,193	4.0%
Benton	1.00%	10/01/99	$41,411	$41,018	-0.9%
Douglass	1.00%	01/01/95	$80,229	$86,922	8.3%
El Dorado	1.00%	10/01/89	$1,721,836	$1,851,691	7.5%
Rose Hill	1.00%	10/01/00	$141,886	$169,647	19.6%
Towanda	1.00%	07/01/95	$55,279	$63,388	14.7%
Chase County	1.00%	04/01/05	$116,786	$15,338	n/a
Cottonwood Falls	1.00%	01/01/91	$56,961	$56,832	-0.2%
Strong City	1.50%	01/01/99	$55,436	$53,016	-4.4%
Chautauqua County	1.00%	02/01/83	$208,744	$219,855	5.3%
Cedar Vale	1.00%	10/01/97	$28,860	$31,124	7.8%
Sedan	1.50%	04/01/05	$49,809	$58,027	n/a
Cherokee County	1.50%	01/01/03	$1,702,988	$1,862,590	9.4%
Baxter Springs	1.00%	07/01/85	$321,822	$329,335	2.3%
Columbus	1.00%	07/01/97	$391,459	$445,100	13.7%
Galena	1.00%	07/01/84	$126,982	$129,419	1.9%
Scammon	1.00%	04/01/88	$16,437	$16,998	3.4%
Weir	1.00%	11/01/84	$30,002	$32,197	7.3%
Cheyenne County	2.00%	07/01/96	$421,519	$421,680	0.0%
Clark County					
Minneola	1.00%	07/01/99	$31,575	$33,234	5.3%
Clay County	1.00%	01/01/01	$714,470	$760,128	6.4%
Clay Center	1.00%	11/01/84	$583,386	$593,019	1.7%
Longford	1.00%	01/01/89	$4,930	$4,896	-0.7%
Wakefield	1.00%	11/01/82	$28,850	$31,470	9.1%
Cloud County	1.00%	01/01/01	$1,056,395	$1,176,171	11.3%
Concordia	1.00%	02/01/83	$864,770	$928,184	7.3%
Glasco	1.00%	07/01/83	$18,390	$21,508	17.0%
Miltonvale	1.00%	07/01/87	$29,711	$36,257	22.0%
Coffey County					
Burlington	1.00%	01/01/05		$107,363	n/a
Comanche County					
Coldwater	1.00%	07/01/98	$83,973	$96,698	15.2%
Protection	1.00%	01/01/99	$36,718	$38,841	5.8%
Cowley County					
Arkansas City	1.00%	04/01/85	$1,329,361	$1,316,588	-1.0%
Burden	1.00%	01/01/96	$22,604	$26,314	16.4%
Winfield	1.00%	11/01/84	$1,398,763	$1,420,616	1.6%
Crawford County	1.00%	07/01/01	$3,800,199	$4,005,065	5.4%
Arma	0.50%	11/01/82	$42,062	$36,946	-12.2%
Frontenac	1.00%	01/01/95	$340,806	$339,702	-0.3%
Girard	1.00%	01/01/01	$269,167	$313,122	16.3%
Pittsburg	0.50%	10/01/99	$1,319,130	$1,385,730	5.0%

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2004 and FY 2005

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 2004	Fiscal Year 2005	Percent Change
Decatur County	1.00%	11/01/84	$193,739	$206,318	6.5%
Dickinson County	1.00%	07/01/97	$1,694,250	$1,866,857	10.2%
Abilene	0.75%	10/01/00	$787,286	$847,126	7.6%
Herington	1.00%	10/01/00	$178,328	$191,103	7.2%
Doniphan County	1.00%	10/01/94	$362,818	$440,963	21.5%
Elwood	1.00%	11/01/84	$99,386	$132,131	32.9%
Douglas County	1.00%	01/01/95	$12,254,052	$12,875,490	5.1%
Baldwin City	1.00%	07/01/91	$280,837	$306,242	9.0%
Eudora	0.50%	11/01/82	$104,926	$132,474	26.3%
Lawrence	1.00%	10/01/90	$11,153,509	$11,583,544	3.9%
Edwards County	1.00%	11/01/83	$200,713	$212,193	5.7%
Elk County	1.00%	11/01/82	$181,567	$184,473	1.6%
Ellis County					
Ellis	1.00%	11/01/83	$113,193	$118,530	4.7%
Hays	1.75%	01/01/05	$4,027,247	$5,070,345	n/a
Ellsworth County	1.00%	04/01/05	$207,220	$248,415	n/a
Ellsworth	1.25%	07/01/00	$300,235	$325,715	8.5%
Kanopolis	1.00%	07/01/85	$21,986	$20,800	-5.4%
Wilson	1.00%	09/01/83	$47,637	$52,655	10.5%
Finney County	1.00%	04/01/05	$3,760,310	$3,889,880	n/a
Garden City	1.00%	07/01/94	$4,169,504	$4,163,119	-0.2%
Ford County	1.00%	10/01/97	$3,948,019	$4,081,345	3.4%
Dodge City	1.00%	10/01/97	$3,642,777	$3,723,483	2.2%
Franklin County	1.50%	01/01/93	$3,807,354	$3,870,288	1.7%
Ottawa	0.60%	07/01/01	$1,194,464	$1,195,344	0.1%
Pomona	1.00%	07/01/99	$40,241	$45,309	12.6%
Princeton	0.50%	07/01/95	$5,803	$6,618	14.0%
Richmond	0.25%	04/01/05		$334	n/a
Wellsville	0.50%	01/01/93	$55,463	$61,864	11.5%
Williamsburg	1.00%	10/01/96	$15,238	$19,093	25.3%
Geary County	1.00%	07/01/03	$2,788,035	$2,925,783	n/a
Grandview Plaza	1.00%	04/01/99	$42,435	$43,552	2.6%
Junction City	1.00%	11/01/82	$2,406,207	$2,603,140	8.2%
Gove County	1.00%	11/01/84	$268,026	$297,849	11.1%
Grinnell	0.25%	01/01/03	$6,994	$6,303	-9.9%
Graham County	0.25%	10/01/03	$36,725	$72,806	n/a
Hill City	1.00%	07/01/85	$185,209	$197,321	6.5%
Morland	1.00%	10/01/96	$9,263	$11,618	25.4%
Grant County					
Ulysses	1.00%	11/01/83	$682,882	$650,097	-4.8%
Gray County	1.00%	02/01/83	$395,253	$418,676	5.9%
Greeley County	1.00%	11/01/82	$115,697	$119,425	3.2%
Greenwood County	1.00%	07/01/95	$451,719	$469,544	3.9%
Hamilton County	0.50%	01/01/93	$100,342	$103,612	3.3%
Syracuse	1.00%	06/01/84	$149,534	$154,959	3.6%
Harper County					
Harper	1.00%	01/01/01	$232,138	$238,498	2.7%
Anthony	1.50%	01/01/01	$352,343	$373,135	5.9%
Harvey County	1.00%	07/01/86	$3,393,781	$3,403,622	0.3%
Haskell County	0.50%	01/01/83	$154,828	$168,347	8.7%
Satanta	0.50%	01/01/87	$38,562	$33,975	-11.9%
Sublette	0.50%	01/01/83	$54,236	$54,035	-0.4%
Jackson County	1.40%	04/01/05	$1,050,462	$1,203,177	n/a
Holton	0.25%	01/01/95	$190,896	$209,202	9.6%
Jefferson County	1.00%	01/01/94	$839,472	$928,169	10.6%
Perry	0.50%	07/01/81	$37,207	$42,793	15.0%
Jewell County	1.00%	02/01/83	$163,266	$187,906	15.1%
Johnson County	1.10%	01/01/03	$95,295,466	$97,948,264	2.8%
De Soto	1.75%	07/01/02	$14,924	$13,097	-12.2%
Edgerton	1.00%	07/01/85	$48,337	$58,727	21.5%
Fairway	1.00%	07/01/86	$299,921	$306,246	2.1%
Gardner	1.00%	01/01/89	$1,027,033	$1,114,970	8.6%
Leawood	1.125%	07/01/00	$4,932,204	$5,373,998	9.0%
Lenexa	1.125%	10/01/00	$9,685,194	$9,725,601	0.4%
Merriam	1.25%	01/01/01	$6,091,277	$5,732,891	-5.9%
Mission	1.25%	10/01/02	$2,954,119	$2,942,997	-0.4%
Mission Hills	1.00%	01/01/05		$115,110	n/a
Olathe	1.125%	04/01/00	$20,274,014	$20,681,060	2.0%

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2004 and FY 2005

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 2004	Fiscal Year 2005	Percent Change
Overland Park	1.125%	04/01/99	$37,482,106	$38,968,019	4.0%
Prairie Village	1.00%	02/01/84	$1,929,777	$1,921,284	-0.4%
Roeland Park	1.25%	04/01/03	$1,223,795	$1,160,832	-5.1%
Shawnee	1.25%	04/01/05	$8,624,177	$9,151,700	n/a
Spring Hill	1.00%	02/01/84	$387,524	$438,502	13.2%
Westwood	1.00%	02/01/84	$198,470	$173,795	-12.4%
Westwood Hills	1.00%	02/01/84	$15,253	$15,114	-0.9%
Kearny County					
Deerfield	1.00%	10/01/94	$15,681	$16,038	2.3%
Lakin	1.00%	07/01/83	$122,506	$135,448	10.6%
Kingman County					
Kingman	1.00%	01/01/05		$109,867	n/a
Spivey	0.50%	01/01/79	$21,240	$34,800	63.8%
Kiowa County	1.00%	11/01/82	$262,578	$302,674	15.3%
Labette County	1.25%	07/01/01	$2,270,420	$2,298,618	1.2%
Altamont	1.00%	07/01/99	$47,541	$50,367	5.9%
Chetopa	1.50%	01/01/02	$110,652	$112,177	1.4%
Edna	1.00%	01/01/89	$22,735	$24,032	5.7%
Oswego	1.00%	07/01/95	$119,978	$124,827	4.0%
Parsons	1.00%	01/01/97	$1,345,351	$1,331,131	-1.1%
Lane County					
Dighton	1.00%	07/01/83	$90,475	$96,744	6.9%
Leavenworth County	1.00%	01/01/97	$5,134,456	$5,363,048	4.5%
Basehor	1.00%	10/01/95	$148,954	$201,974	35.6%
Easton	1.00%	07/01/85	$15,273	$15,485	1.4%
Lansing	1.00%	01/01/89	$665,043	$691,701	4.0%
Leavenworth	1.00%	03/01/85	$3,397,642	$3,428,281	0.9%
Linwood	1.00%	04/01/03	$17,681	$19,581	10.7%
Tonganoxie	1.00%	07/01/89	$363,927	$407,960	12.1%
Lincoln County	1.00%	02/01/83	$194,171	$195,431	0.6%
Linn County					
La Cygne	1.00%	10/01/88	$90,245	$105,927	17.4%
Mound City	1.00%	07/01/93	$94,487	$95,943	1.5%
Parker	1.00%	10/01/03	$7,886	$20,586	n/a
Pleasanton	1.00%	10/01/95	$135,817	$135,395	-0.3%
Logan County	1.00%	11/01/82	$280,224	$278,246	-0.7%
Lyon County	0.50%	07/01/99	$1,930,928	$1,964,729	1.8%
Americus	0.50%	04/01/87	$13,739	$14,125	2.8%
Emporia	1.00%	01/01/95	$3,613,733	$3,638,321	0.7%
Olpe	0.50%	04/01/05		$1,016	n/a
McPherson County	1.00%	07/01/82	$3,161,078	$3,429,956	8.5%
Lindsborg	1.00%	07/01/00	$223,414	$228,642	2.3%
McPherson	0.50%	10/01/02	$960,031	$1,029,545	7.2%
Marion County	1.00%	07/01/87	$829,981	$860,247	3.6%
Florence	1.00%	04/01/05		$2,979	n/a
Hillsboro	0.50%	05/01/85	$177,726	$172,906	-2.7%
Marion	0.75%	07/01/01	$120,485	$122,985	2.1%
Marshall County					
Blue Rapids	1.00%	01/01/05		$23,317	n/a
Frankfort	1.00%	04/01/03	$73,585	$77,077	4.7%
Marysville	1.00%	10/01/99	$604,572	$616,562	2.0%
Waterville	1.00%	04/01/05		$4,116	n/a
Meade County	1.00%	11/01/84	$300,087	$318,947	6.3%
Miami County	1.25%	01/01/01	$3,353,300	$3,511,396	4.7%
Fontana	0.50%	07/01/97	$2,707	$2,751	1.6%
Louisburg	1.00%	01/01/97	$558,112	$618,980	10.9%
Osawatomie	0.50%	07/01/81	$116,809	$123,545	5.8%
Paola	1.00%	10/01/96	$1,115,807	$1,139,627	2.1%
Mitchell County	1.00%	11/01/82	$765,055	$781,416	2.1%
Beloit	0.50%	07/01/01	$288,360	$299,022	3.7%
Montgomery County	0.00%	10/01/02	$11,130	$0	-100.0%
Caney	2.75%	04/01/03	$374,293	$384,762	2.8%
Cherryvale	1.75%	07/01/01	$264,413	$289,425	9.5%
Coffeyville	2.50%	10/01/02	$3,184,490	$3,396,485	6.7%
Dearing	1.00%	04/01/03	$18,704	$19,286	3.1%
Independence	2.25%	10/01/02	$3,709,733	$3,785,140	2.0%
Morris County	1.00%	11/01/82	$454,317	$471,486	3.8%
Council Grove	1.00%	10/01/03	$180,900	$326,951	n/a

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2004 and FY 2005

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County/City	Tax Rate	Effective Date	Fiscal Year 2004	Fiscal Year 2005	Percent Change
Morton County					
Elkhart	1.00%	01/01/95	$222,121	$196,046	-11.7%
Rolla	1.00%	01/01/97	$22,210	$20,322	-8.5%
Nemaha County	1.00%	11/01/82	$824,139	$902,422	9.5%
Sabetha	0.50%	07/01/91	$164,095	$175,158	6.7%
Neosho County	1.00%	10/01/00	$1,959,340	$2,078,626	6.1%
Chanute	1.00%	11/01/87	$1,588,733	$1,648,349	3.8%
Erie	1.00%	01/01/88	$94,956	$90,409	-4.8%
Saint Paul	1.00%	04/01/98	$53,162	$44,702	-15.9%
Thayer	1.00%	07/01/95	$32,731	$35,479	8.4%
Ness County					
Ness City	1.00%	10/01/02	$168,640	$165,223	-2.0%
Ransom	0.50%	10/01/93	$12,363	$13,152	6.4%
Norton County	0.75%	10/01/03	$197,521	$351,534	n/a
Almena	0.50%	04/01/03	$8,900	$9,489	6.6%
Norton	0.50%	04/01/93	$177,883	$180,766	1.6%
Osage County	1.00%	11/01/82	$887,653	$953,293	7.4%
Carbondale	1.00%	04/01/05		$3,114	n/a
Lyndon	1.00%	01/01/99	$79,283	$97,344	22.8%
Osage City	1.00%	10/01/03	$191,804	$339,569	n/a
Overbrook	1.00%	01/01/99	$79,370	$83,814	5.6%
Osborne County	0.50%	01/01/83	$175,302	$177,745	1.4%
Ottawa County	1.00%	06/01/01	$299,514	$317,888	6.1%
Delphos	1.00%	11/01/84	$1,202,885	$1,290,646	7.3%
Minneapolis	1.00%	04/01/05	$89,836	$95,236	n/a
Pawnee County	1.00%	07/01/83	$507,615	$524,523	3.3%
Larned	0.50%	04/01/05		$14,917	n/a
Phillips County					
Glade	1.00%	01/01/01	$13,636	$14,889	9.2%
Phillipsburg	1.00%	07/01/01	$352,496	$354,524	0.6%
Pottawatomie County	1.00%	04/01/05		$268,112	n/a
Onaga	1.00%	11/01/82	$55,609	$50,959	-8.4%
Saint Marys	1.00%	11/01/84	$256,360	$239,367	-6.6%
Wamego	1.75%	01/01/93	$759,974	$790,211	4.0%
Westmoreland	1.00%	01/01/93	$37,869	$44,409	17.3%
Pratt County	1.00%	07/01/82	$1,382,357	$1,400,401	1.3%
Pratt	0.75%	01/01/05	$638,265	$1,110,504	n/a
Rawlins County	1.00%	02/01/83	$165,319	$176,674	6.9%
Reno County	1.00%	07/01/86	$8,064,298	$8,274,577	2.6%
Hutchinson	0.75%	04/01/94	$5,071,145	$5,165,463	1.9%
South Hutchinson	0.50%	01/01/93	$163,154	$157,580	-3.4%
Republic County	2.00%	07/01/03	$706,958	$849,753	n/a
Rice County	1.00%	11/01/82	$669,706	$759,556	13.4%
Lyons	0.50%	07/01/01	$160,771	$170,426	6.0%
Riley County	1.00%	01/01/99	$5,651,417	$6,194,528	9.6%
Manhattan	1.00%	01/01/99	$6,744,037	$7,458,712	10.6%
Ogden	1.00%	11/01/82	$47,060	$53,346	13.4%
Riley	1.00%	07/01/92	$38,144	$41,160	7.9%
Plainville	1.00%	04/01/97	$206,191	$219,902	6.6%
Stockton	1.50%	01/01/99	$188,033	$184,784	-1.7%
Rooks County	0.00%	10/01/00	$1,344	$555	-58.7%
Rush County					
La Crosse	1.00%	01/01/96	$94,621	$99,570	5.2%
Russell County	1.50%	04/01/88	$1,008,751	$1,090,210	8.1%
Saline County	1.00%	06/01/95	$8,754,995	$8,899,107	1.6%
Salina	0.75%	01/01/99	$6,215,446	$6,327,711	1.8%
Scott County	1.00%	05/01/82	$509,065	$547,881	7.6%
Sedgwick County	1.00%	10/01/85	$65,336,259	$69,505,751	6.4%
Derby	0.50%	04/01/03	$454,725	$566,223	24.5%
Seward County	1.25%	01/01/04	$3,510,403	$4,071,662	n/a
Liberal	1.00%	10/01/94	$3,069,729	$3,034,285	-1.2%
Shawnee County	1.15%	01/01/05	$23,150,699	$29,779,835	n/a
Auburn	1.00%	07/01/84	$83,269	$93,629	12.4%
Rossville	1.00%	10/01/86	$83,093	$84,891	2.2%
Topeka	1.00%	11/01/82	$22,877,590	$24,516,291	7.2%
Sheridan County	1.00%	01/01/99	$195,784	$216,282	10.5%
Sherman County	1.25%	10/01/98	$1,116,014	$1,146,628	2.7%
Smith County					

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2004 and FY 2005

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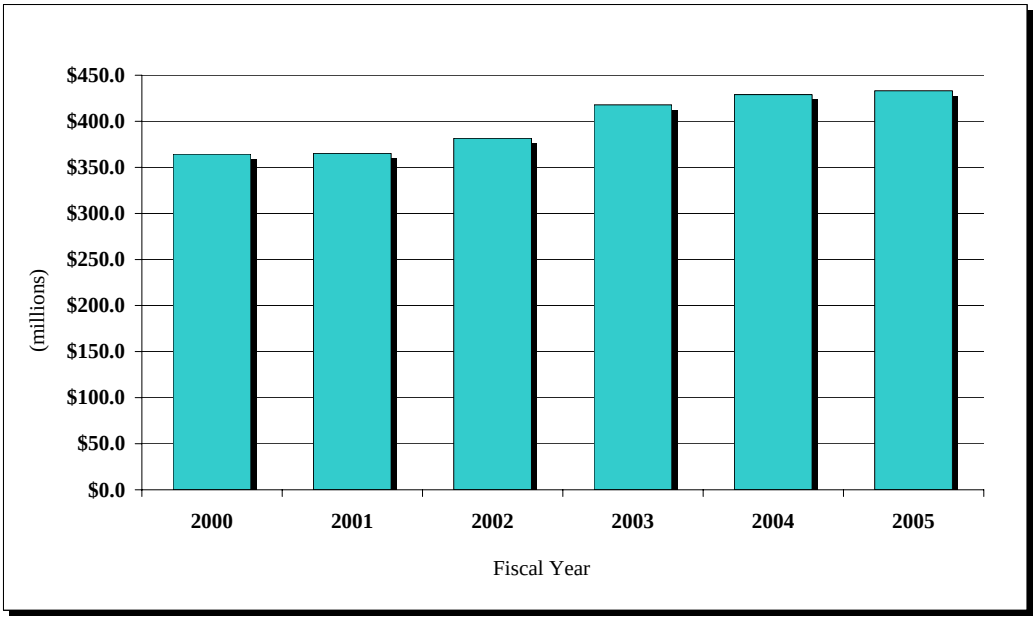
County/City	Tax Rate	Effective Date	Fiscal Year 2004	Fiscal Year 2005	Percent Change
Smith Center	0.50%	01/01/01	$94,358	$102,466	8.6%
Stafford County	1.00%	11/01/84	$301,901	$341,728	13.2%
Stanton County	1.00%	11/01/84	$146,802	$156,498	6.6%
Stevens County					
Hugoton	1.00%	01/01/94	$304,095	$330,833	8.8%
Moscow	1.00%	10/01/03	$9,962	$17,444	n/a
Sumner County	1.00%	10/01/04		$931,159	n/a
Argonia	1.00%	01/01/91	$27,152	$27,914	2.8%
Belle Plaine	1.00%	10/01/89	$102,909	$107,147	4.1%
Caldwell	1.00%	11/01/82	$80,502	$86,779	7.8%
Conway Springs	1.00%	10/01/89	$59,221	$59,803	1.0%
Mayfield	0.50%	11/01/82	$3,199	$3,526	10.2%
Oxford	1.00%	11/01/84	$60,178	$61,234	1.8%
Wellington	1.25%	01/01/94	$1,135,688	$1,168,104	2.9%
Thomas County	1.00%	11/01/82	$1,148,197	$1,209,478	5.3%
Colby	0.25%	04/01/05	$1,084	$17,965	n/a
Trego County	0.50%	04/01/05		$12,406	n/a
Collyer	1.00%	01/01/01	$4,609	$4,266	-7.4%
Wakeeney	1.00%	02/01/83	$220,716	$234,149	6.1%
Wabaunsee County	1.25%	01/01/01	$349,059	$380,743	9.1%
Maple Hill	0.75%	01/01/03	$20,855	$22,389	7.4%
Paxico	1.00%	10/01/96	$10,109	$10,635	5.2%
Washington County	1.00%	02/01/83	$341,226	$381,266	11.7%
Wichita County	2.00%	01/01/96	$300,878	$336,629	11.9%
Wilson County	1.00%	10/01/00	$624,566	$680,817	9.0%
Fredonia	1.00%	01/01/86	$274,528	$277,665	1.1%
Neodesha	2.00%	10/01/92	$336,535	$401,861	19.4%
Woodson County					
Yates Center	1.75%	01/01/02	$208,350	$253,689	21.8%
Toronto	0.50%	11/01/82	$7,476	$7,267	-2.8%
Wyandotte County	1.00%	01/01/84	$16,405,650	$17,757,099	8.2%
Bonner Springs	1.50%	04/01/05	$1,833,578	$2,163,093	n/a
Edwardsville	1.00%	01/01/86	$147,600	$195,525	32.5%
Kansas City	1.25%	10/01/04	$14,346,786	$17,995,177	n/a
		Grand Total	**$549,846,600**	**$586,381,246**	**6.6%**
		Amounts Co/Cty			
		All Counties	**$314,251,556**	**$336,343,331**	**7.0%**
		All Cities	**$235,595,044**	**$250,037,915**	**6.1%**
		Total Locals	**$549,846,600**	**$586,381,246**	**6.6%**
		Numbers Co/Cty			
		All Counties	**77**	**81**	**5.2%**
		All Cities	**191**	**202**	**5.8%**
		Total Locals	**268**	**283**	**5.6%**

·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
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%
2005	$433,086,627	0.9%

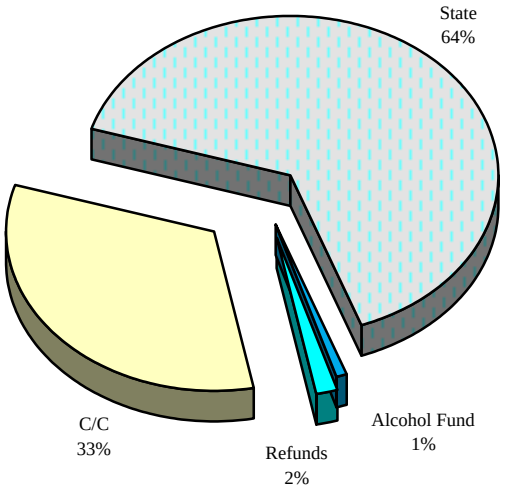
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type	Fiscal Year 2004	Fiscal Year 2005	Percent Change
Regular (Gasoline and Gasohol)	$318,831,395	$314,583,199	(1.3%)
Special (Diesel) Fuel	$103,799,443	$102,983,316	(0.8%)
LP Gas Fuel	$273,290	$260,156	(4.8%)
Interstate Motor Fuel	$6,000,000	$15,128,877	152.1%
Motor Carrier Trip Permits	$128,399	$131,079	2.1%
Total (Gross)	$429,032,527	$433,086,627	0.9%

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

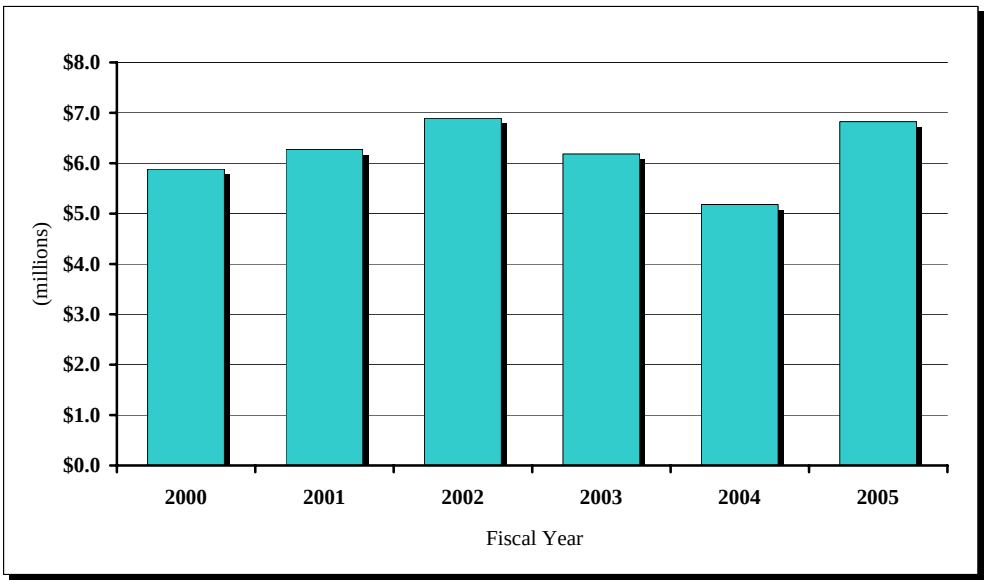
Note: Kansas Department of Revenue began to initiate fund transfers on a quarterly basis to provide consistency, thus the appearance of an increase in interstate motor fuel tax dollars.

State Highway Fund	$280,586,063
Special City/County Highway Fund	$142,174,316
Alcohol Producers' Incentive Fund	$3,500,000
Refund Fund	$6,826,248
Total	$433,086,627



Motor Fuel Refund Amounts

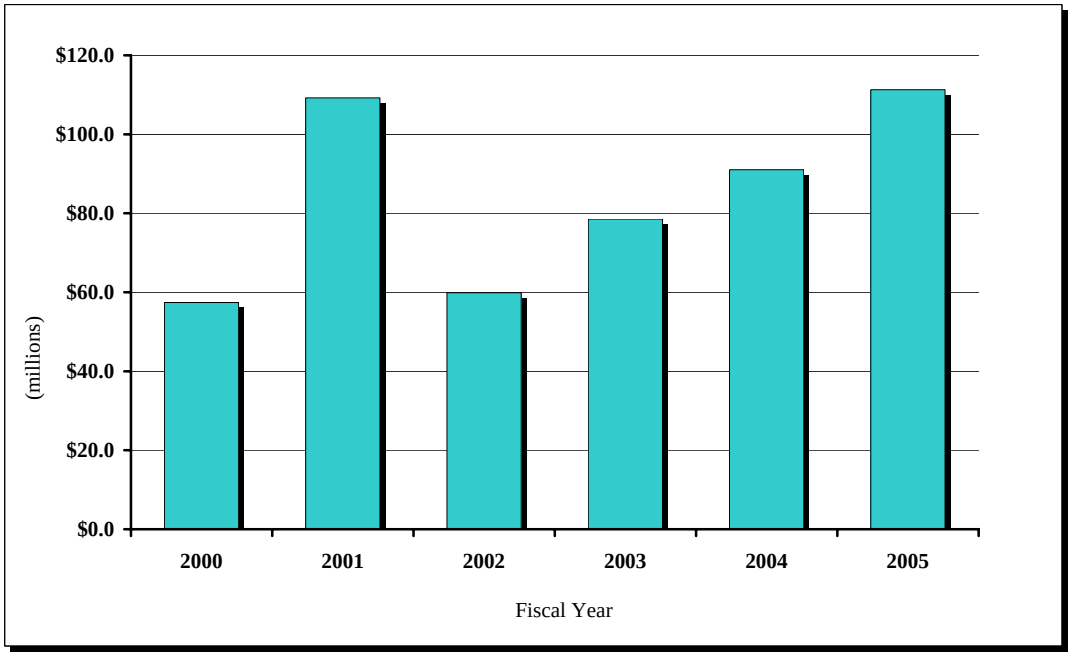
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



Fiscal Year	Amount Refunded	Percent Change
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%)
2005	$6,826,248	31.8%

Gross (before Refunds) Mineral Tax Collections by Product

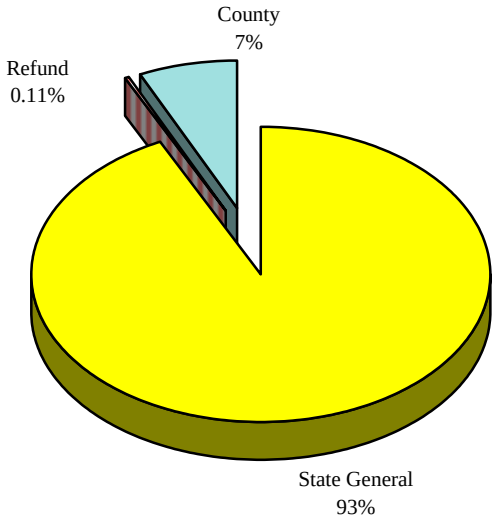
The Fiscal Year 2002 natural gas decrease is due to a reduction in price and production, while Fiscal Years 2003 through 2005 increase is due to an increase in the price of oil and natural gas.



Fiscal Year	Oil	Natural Gas	Total	Total Percent Change
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%
2005	$30,080,680	$81,217,547	$111,298,227	22.3%

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 2005

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund
Oil	$27,975,032	$0	$2,105,648
Natural Gas	$75,414,591	$126,589	$5,676,367
Total	$103,389,623	$126,589	$7,782,015
Gross Total all Funds			$111,298,227

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2004

Calendar Year 2004: January 2004 through December 2004

Rank	County	Number Barrels	Rank	County	Number Barrels	Rank	County	Number Barrels
1	Ellis	3,193,441	41	Rush	227,563	81	Lyon	14,520
2	Rooks	1,811,045	42	Allen	212,341	82	Dickinson	12,899
3	Finney	1,774,349	43	Chautauqua	208,819	83	Labette	12,616
4	Haskell	1,756,928	44	Wallace	193,753	84	Sherman	8,566
5	Russell	1,706,045	45	Clark	183,780	85	Pottawatomie	3,382
6	Ness	1,524,649	46	Anderson	170,109	86	Jackson	2,500
7	Barton	1,487,768	47	Sheridan	166,386	87	Clay	2,342
8	Stafford	1,260,150	48	Coffey	155,422	88	Osage	1,616
9	Graham	1,248,183	49	Marion	151,593	89	Geary	1,322
10	Butler	1,143,423	50	Cheyenne	145,853	90	Atchison	0
11	Rice	703,194	51	Greeley	141,628	91	Brown	0
12	Sumner	654,619	52	Thomas	137,486	92	Cherokee	0
13	Stevens	548,061	53	Sedgwick	133,580	93	Cloud	0
14	Barber	544,253	54	Harvey	133,499	94	Doniphan	0
15	Greenwood	540,424	55	Decatur	127,644	95	Hamilton	0
16	Trego	539,035	56	Johnson	121,684	96	Jewell	0
17	Grant	536,768	57	Miami	120,336	97	Lincoln	0
18	Kingman	523,284	58	Pawnee	118,527	98	Marshall	0
19	Seward	502,168	59	Osborne	108,692	99	Mitchell	0
20	Lane	498,097	60	Norton	101,298	100	Ottawa	0
21	Morton	474,923	61	Franklin	94,412	101	Republic	0
22	Reno	451,734	62	Montgomery	92,725	102	Shawnee	0
23	Gove	449,250	63	Linn	90,190	103	Smith	0
24	Cowley	438,365	64	Morris	86,255	104	Washington	0
25	Logan	431,803	65	Wilson	84,519	105	Wyandotte	0
26	McPherson	430,067	66	Leavenworth	74,627			
27	Woodson	429,822	67	Saline	72,544			
28	Comanche	404,916	68	Elk	71,311			
29	Pratt	363,246	69	Gray	70,020			
30	Phillips	359,646	70	Ford	62,448	TOTAL BARRELS OIL		33,860,235
31	Hodgeman	345,652	71	Wabaunsee	52,990			
32	Harper	335,112	72	Nemaha	43,333			
33	Meade	305,902	73	Chase	43,241			
34	Kiowa	300,284	74	Neosho	39,275	Counties producing		
35	Rawlins	284,774	75	Wichita	36,075	over 1 million barrels		16,905,981
36	Ellsworth	275,626	76	Douglas	30,592	Percent Total		49.9%
37	Kearny	275,434	77	Bourbon	27,750			
38	Scott	272,077	78	Riley	22,305			
39	Stanton	247,774	79	Jefferson	21,485			
40	Edwards	231,771	80	Crawford	20,320			

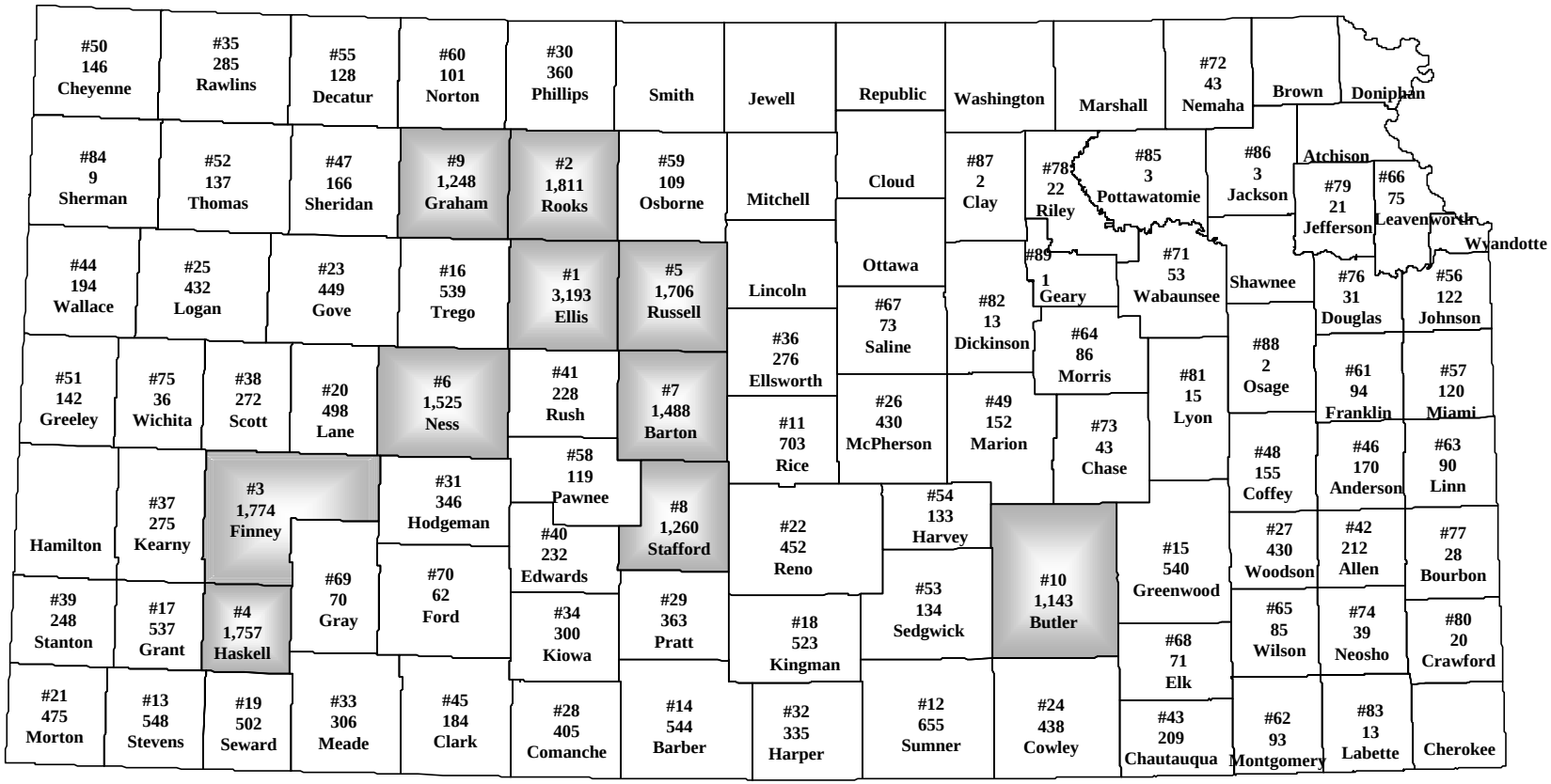
Oil Production, Calendar Year 2004

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2004. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Eighty-nine 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 16.9 million barrels was 49.9% of the statewide total production of 33.9 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 2004

Calendar Year 2004: January, 2004 through December, 2004

Rank	County	MCF	Rank	County	MCF	Rank	County	MCF
1	Stevens	72,164,119	41	McPherson	163,787	81	Marshall	0
2	Grant	52,888,646	42	Ellsworth	140,501	82	Mitchell	0
3	Kearny	48,566,489	43	Wallace	131,580	83	Morris	0
4	Haskell	33,375,759	44	Cowley	124,916	84	Nemaha	0
5	Finney	31,333,047	45	Wichita	107,717	85	Ness	0
6	Morton	30,188,019	46	Leavenworth	106,979	86	Norton	0
7	Seward	25,130,162	47	Johnson	94,565	87	Osage	0
8	Stanton	18,504,886	48	Gray	79,604	88	Osborne	0
9	Hamilton	10,952,270	49	Elk	61,175	89	Ottawa	0
10	Barber	10,919,805	50	Coffey	51,017	90	Phillips	0
11	Comanche	8,590,322	51	Woodson	32,202	91	Pottawatomie	0
12	Kingman	7,756,498	52	Sedgwick	21,831	92	Rawlins	0
13	Meade	5,410,731	53	Franklin	17,195	93	Republic	0
14	Kiowa	4,831,541	54	Linn	9,996	94	Riley	0
15	Neosho	4,598,186	55	Ellis	4,668	95	Rooks	0
16	Montgomery	4,443,257	56	Bourbon	3,691	96	Russell	0
17	Harper	4,392,374	57	Greenwood	1,079	97	Saline	0
18	Greeley	3,823,938	58	Anderson	0	98	Shawnee	0
19	Wilson	3,770,342	59	Atchison	0	99	Sheridan	0
20	Clark	2,373,537	60	Brown	0	100	Smith	0
21	Edwards	1,995,569	61	Butler	0	101	Thomas	0
22	Cheyenne	1,900,056	62	Cherokee	0	102	Trego	0
23	Pratt	1,683,841	63	Clay	0	103	Wabaunsee	0
24	Reno	1,276,388	64	Cloud	0	104	Washington	0
25	Stafford	1,268,729	65	Crawford	0	105	Wyandotte	0
26	Rice	849,218	66	Decatur	0			
27	Pawnee	782,834	67	Dickinson	0			
28	Labette	688,362	68	Doniphan	0		TOTAL MCF GAS	400,424,463
29	Marion	622,111	69	Douglas	0			
30	Chautauqua	619,374	70	Geary	0			
31	Barton	616,318	71	Gove	0			
32	Sumner	557,784	72	Graham	0			
33	Sherman	460,268	73	Hodgeman	0	Counties producing		
34	Chase	387,894	74	Jackson	0	over 10 million MCF		334,023,202
35	Ford	333,652	75	Jefferson	0		Percent Total	83.4%
36	Rush	299,328	76	Jewell	0			
37	Scott	271,927	77	Lane	0			
38	Harvey	253,657	78	Lincoln	0			
39	Miami	222,793	79	Logan	0			
40	Allen	167,929	80	Lyon	0			

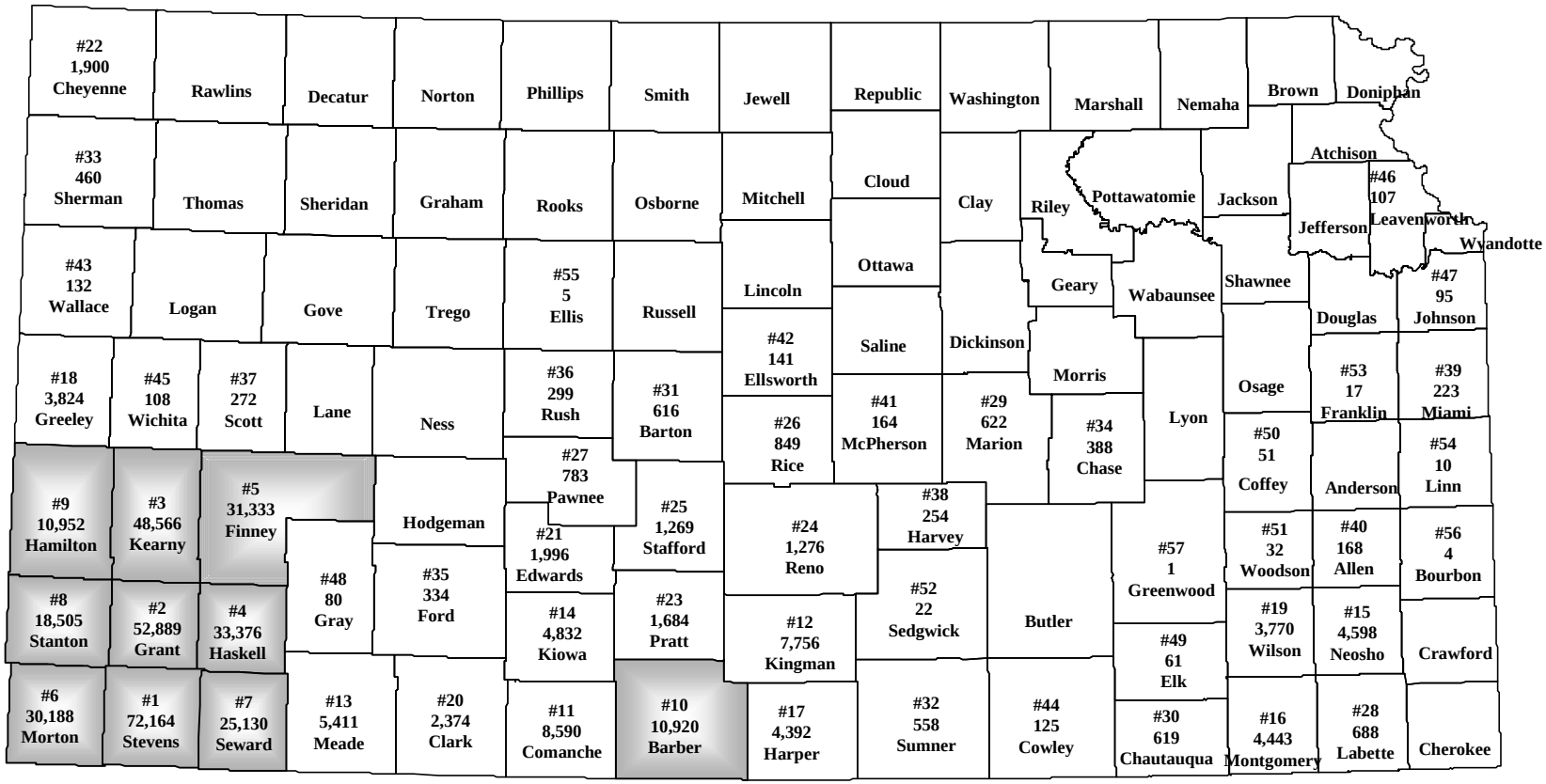
Gas Production, Calendar Year 2004

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2004.

Fifty-seven of the State's one hundred and five counties produced oil. Stevens County was the highest producer with 72.2 million MCF. There were 10 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 334 million MCF was 83.4 percent of the statewide total production of 400,424,463 million MCF.

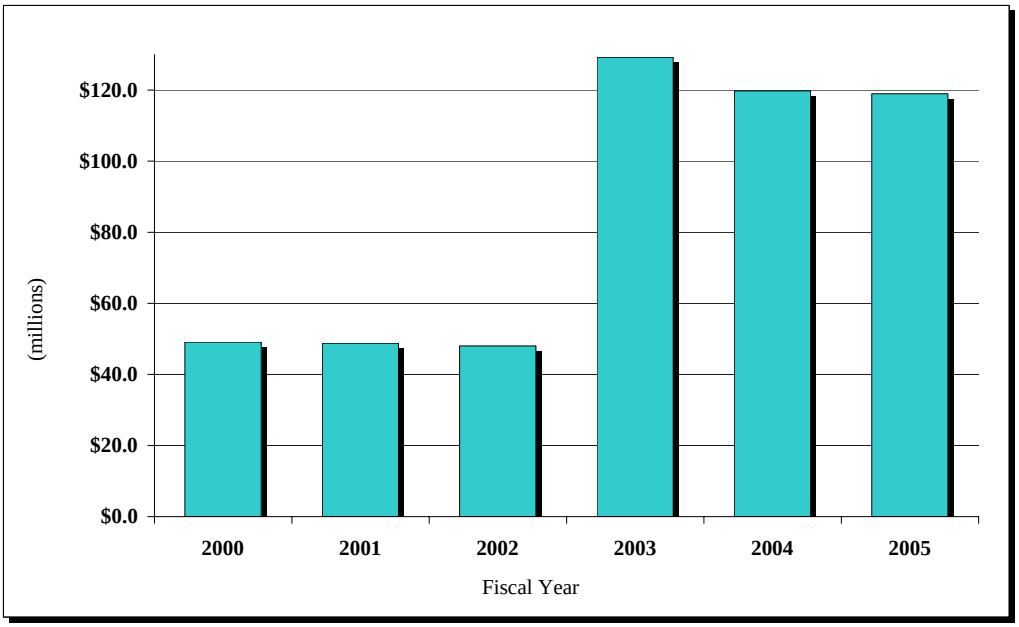
Legend: Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

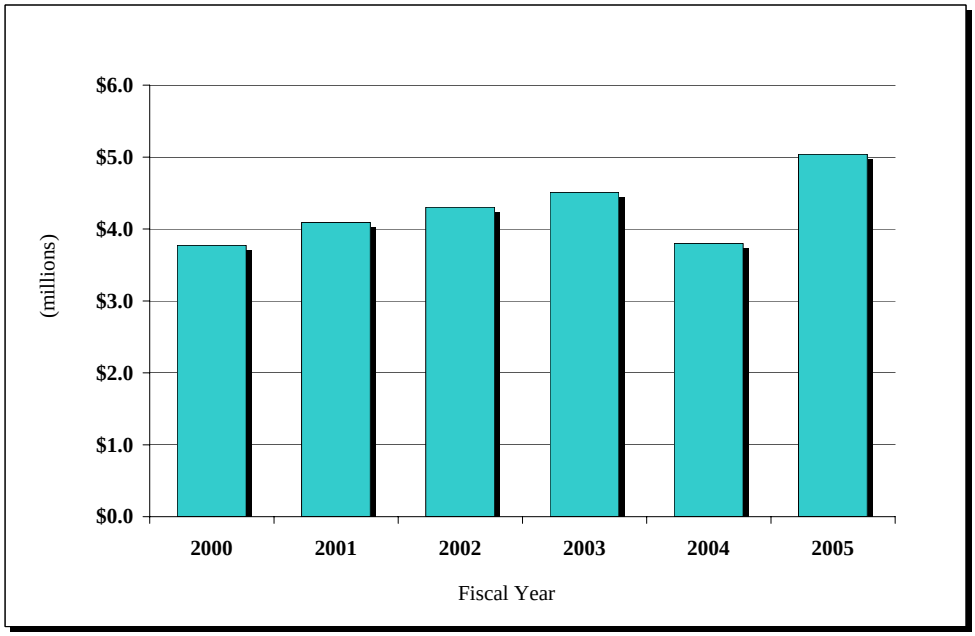
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



Fiscal Year	Amount Collected	Percent Change
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%
2005	$118,979,280	-0.7%

Tobacco Products Tax to State General Fund after Refunds

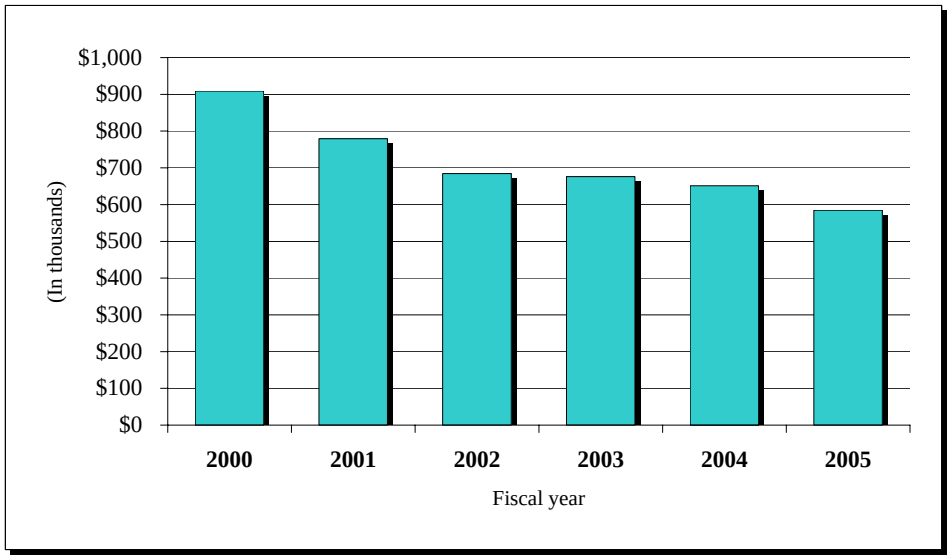
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



Fiscal Year	Amount Collected	Percent Change
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%
2005	$5,038,551	5.0%

Bingo Enforcement Tax Gross Collections

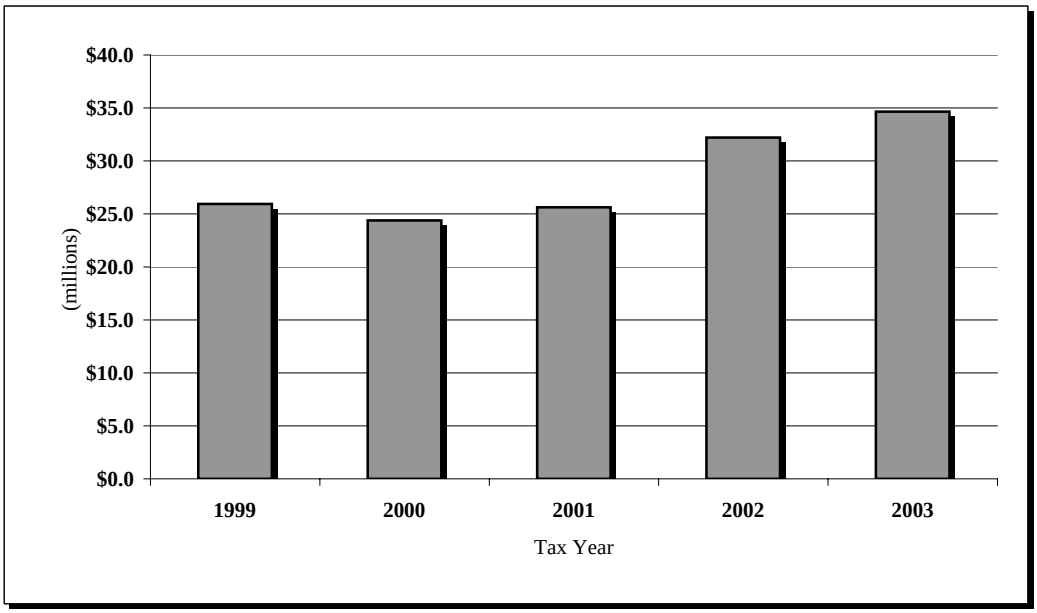
The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the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



Fiscal Year	Amount Collected	Percent Change
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%
2005	$584,511	-10.3%

Food Sales Tax Credits

Effective in Calendar Year 2003, claimants with a Kansas adjusted gross income of $0 to $13,150, or $13,150 to $26,300 qualify for a refund of $72 or $36, respectively, per claimant and for each dependent residing in the household. 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.

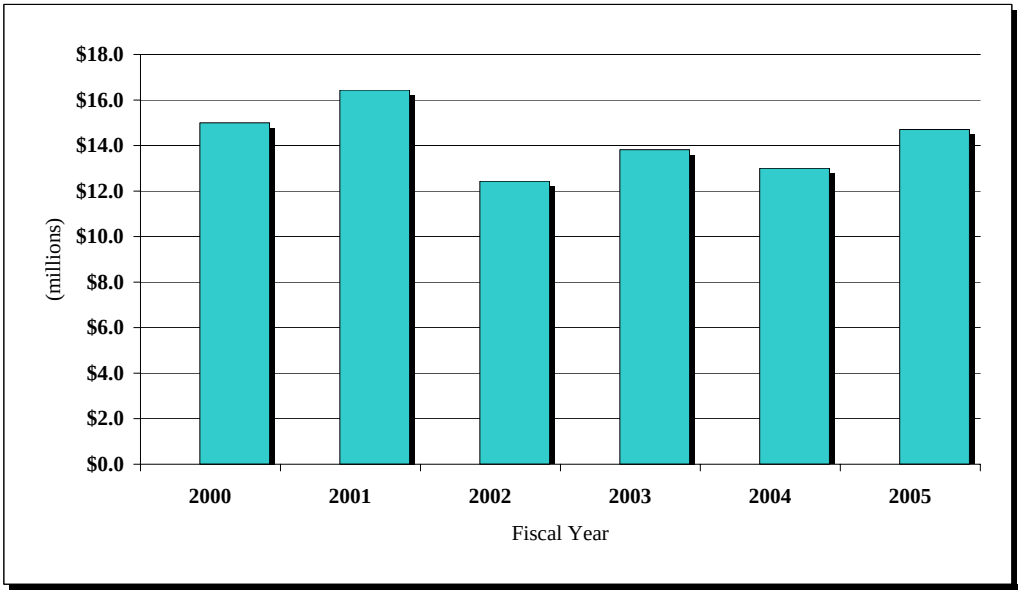


Tax Year	Number of Claims Allowed	Amount Paid	Percent Change
1999	264,769	$25,941,717	9.9%
2000	248,132	$24,383,797	-6.0%
2001	260,173	$25,621,048	5.1%
2002	269,659	$32,212,000	25.7%
2003	289,744	$34,647,528	7.6%

*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
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%
2005	77,784	$14,702,645	13.1%

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 2003		Fiscal Year 2004		Fiscal Year 2005	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	49	$49,389,576	47	$21,600,486	51	$46,587,986
	Refunds	*	*	8	($2,096,671)	*	*
	Total - Net	*	*	55	$19,503,815	*	*
Individual Income	Assessments	7	$226,091	6	$180,071	33	$5,153,447
	Refunds	0	$0	0	$0	0	$0
	Total - Net	7	$2,260	6	$180,071	33	$5,153,447
Retailers' Sales	Assessments	392	$13,197,773	524	$42,947,970	426	$14,301,513
	Refunds	41	($7,575,674)	41	($8,428,351)	83	($2,567,574)
	Total - Net	433	$5,622,099	565	$34,519,619	509	$11,733,939
Retailers' Use	Assessments	49	$420,054	44	$1,516,031	23	$630,763
	Refunds	7	($3,580,606)	6	($170,469)	21	($2,334,034)
	Total - Net	56	($3,160,552)	50	$1,345,562	44	($1,703,271)
Consumers' Use	Assessments	250	$8,994,277	768	$24,556,596	497	$4,904,859
	Refunds	13	($2,781,756)	18	($15,954,581)	29	($2,828,051)
	Total - Net	263	$6,212,521	786	$8,602,015	526	$2,076,808
Retail Liquor Excise	Assessments	38	334,988	28	$351,335	13	$219,680
	Refunds	*	*	0	$0	*	*
	Total - Net	*	*	28	$351,335	*	*
Liquor Enforcement	Assessments	6	$63,140	*	*	7	$258,250
	Refunds	0	$0	*	*	0	$0
	Total - Net	6	$63,140	*	*	7	$258,250
Interstate & IFTA Motor Fuel	Assessments	155	$212,659	78	$189,784	108	$214,736
	Refunds	10	($1,528)	5	($3,244)	8	$3,523
	Total - Net	165	$211,131	83	$186,540	116	$211,213
Mineral Tax	Assessments	5	$94,068	*	*	6	$5,912,598
	Refunds	0	$0	*	*	0	$0
	Total - Net	5	$94,068	*	*	6	$5,912,598
Other Taxes	Assessments	43	$694,446	33	$1,087,859	33	$883,139
	Refunds	7	($1,843,726)	*	*	5	($254,860)
	Total - Net	50	($1,149,280)	*	*	38	$628,279
TOTALS	Assessments	994	$73,627,072	1528	$92,430,132	1197	$79,066,971
	Refunds	77	($15,783,100)	79	($26,653,461)	146	($7,988,042)
	Total - Net	**1071**	**$57,843,972**	**1607**	**$65,776,671**	**1343**	**$71,078,929**

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

Compliance Management - Audit
Cash Collections 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.

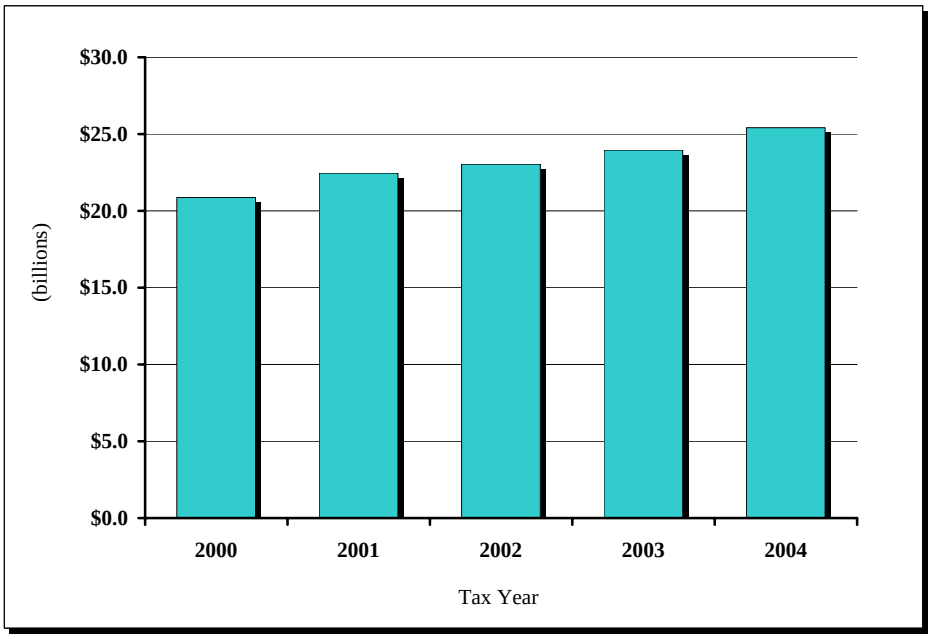
Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.

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

Tax Type		Fiscal Year 2003		Fiscal Year 2004		Fiscal Year 2005	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	48	$31,720,682	36	$12,344,606	36	$19,563,606
	Refunds	*	*	5	($12,258,714)	5	($172,689)
	Total - Net	*	*	41	$85,892	41	$19,390,917
Retailers' Sales	Amount Collected	321	$9,607,308	433	$4,552,019	434	$9,155,843
	Refunds	40	($2,005,980)	42	($12,624,030)	41	($9,290,513)
	Total - Net	361	$7,601,328	475	($8,072,011)	475	($134,670)
Retailers' Use	Amount Collected	50	$979,040	43	$96,432	44	$277,283
	Refunds	6	($3,352,744)	8	($413,706)	7	($408,066)
	Total - Net	56	($2,373,704)	51	($317,274)	51	($130,783)
Consumers' Use	Amount Collected	230	$5,293,321	668	$3,626,428	669	$5,303,792
	Refunds	10	($942,900)	16	($18,237,029)	15	($17,098,604)
	Total - Net	240	$4,350,421	684	-$14,610,601	684	($11,794,812)
Retail Liquor Excise	Amount Collected	22	$130,510	29	$277,201	29	$335,191
	Refunds	*	*	0	$0	0	$0
	Total - Net	*	*	29	$277,201	29	$335,191
Liquor Enforcement	Amount Collected	*	*	*	*	*	*
	Refunds	0	$0	0	$0	0	$0
	Total - Net	*	*	*	*	*	*
Interstate & IFTA Motor Fuel	Amount Collected	145	$162,251	74	$56,857	74	$65,610
	Refunds	12	($1,815)	5	($3,244)	5	($3,244)
	Total - Net	157	$160,436	79	$53,613	79	$62,366
Mineral Tax	Amount Collected	5	$94,068	*	*	*	*
	Refunds	0	$0	0	$0	0	$0
	Total - Net	5	$94,068	*	*	*	*
Vehicle Rental Excise	Amount Collected	0	$0	*	*	*	*
	Refunds	0	$0	0	$0	0	$0
	Total - Net	0	$0	*	*	*	*
Other Taxes	Amount Collected	41	$174,723	22	$45,546	22	$66,793
	Refunds	6	($1,843,536)	*	*	*	*
	Total - Net	47	($1,668,813)	*	*	*	*
TOTALS	Amount Collected	862	$48,161,903	1305	$20,999,089	1308	$34,768,118
	Refunds	74	($8,146,975)	77	($43,536,868)	74	($26,973,261)
	Total - Net	**936**	**$40,014,928**	**1382**	**($22,537,779)**	**1382**	**$7,794,857**

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

Statewide Assessed Property Values



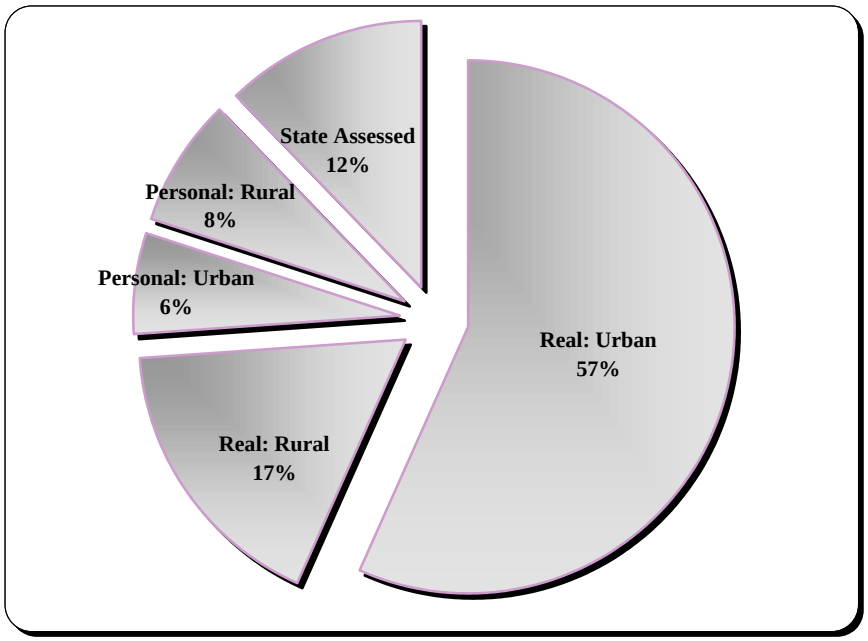
Assessed Valuation by Tax Year

Tax Year	Assessed Valuation	Percent Change
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%
2004	$25,420,740,390	6.1%

Assessed Valuation by Property Type, Tax Years 2003 and 2004

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 2004



Property Type	Assessed Valuation Tax Year 2003	Assessed Valuation Tax Year 2004	Percent Change	2004 Percent Total
Locally Assessed:				
Real: Urban	$13,662,318,609	$14,417,522,490	5.5%	56.7%
Real: Rural	$4,168,567,933	$4,338,853,578	4.1%	17.1%
Personal: Urban	$1,621,924,800	$1,589,904,709	-2.0%	6.3%
Personal: Rural	$1,610,239,028	$1,997,474,317	24.0%	7.9%
State Assessed	$2,903,754,238	$3,076,985,296	6.0%	12.1%
Total	$23,966,804,608	$25,420,740,390	6.1%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

Property Category		2003 Assessed Valuation	2003 Percent Total	2004 Assessed Valuation	2004 Percent Total
State-Assessed		$2,903,754,238	12.2%	$3,076,985,296	12.1%
County-Assessed Real		$17,830,886,542	73.1%	$18,756,376,068	73.8%
County-Assessed Personal		$3,232,163,828	14.7%	$3,587,379,026	14.1%
	Total	$23,966,804,608	100.0%	$25,420,740,390	100.0%

Tax Year State-Assessed Property

Property Category		2003 Assessed Valuation	2003 Percent Total	2004 Assessed Valuation	2004 Percent Total
Telephone		$605,961,726	21.9%	$613,446,673	19.9%
Water Plants and Barge Lines		$362,096	0.0%	$398,396	0.0%
Electric Power Companies		$1,395,339,911	47.4%	$1,462,319,448	47.5%
Pipeline Companies		$684,593,978	23.3%	$740,149,077	24.1%
Stored Gas Companies		$0	NA	$35,978,110	1.2%
Railroad Companies		$217,496,527	7.3%	$224,693,592	7.3%
	Total	$2,903,754,238	100.0%	$3,076,985,296	100.0%

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

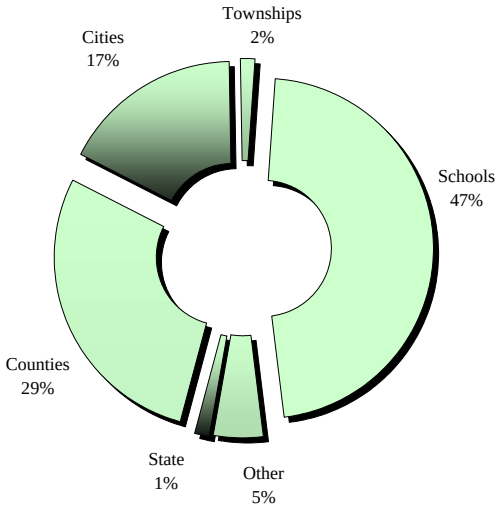
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
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%
2004	$2,925.5	$38.1	$2,963.6	6.7%

Tax Year 2004 Total General Property Taxes, by Taxing District

Taxing District	Amount	Percent Total
State	$38,097,510	1.3%
Counties	$846,215,224	28.6%
Cities	$506,778,709	17.1%
Townships	$43,830,669	1.5%
Schools	$1,386,821,221	46.8%
Other	$141,812,578	4.8%
*Total	$2,963,555,911	100.0%
Total Local	$2,925,458,401	98.7%
Total State	$38,097,510	1.3%
*Total	$2,963,555,911	100.0%



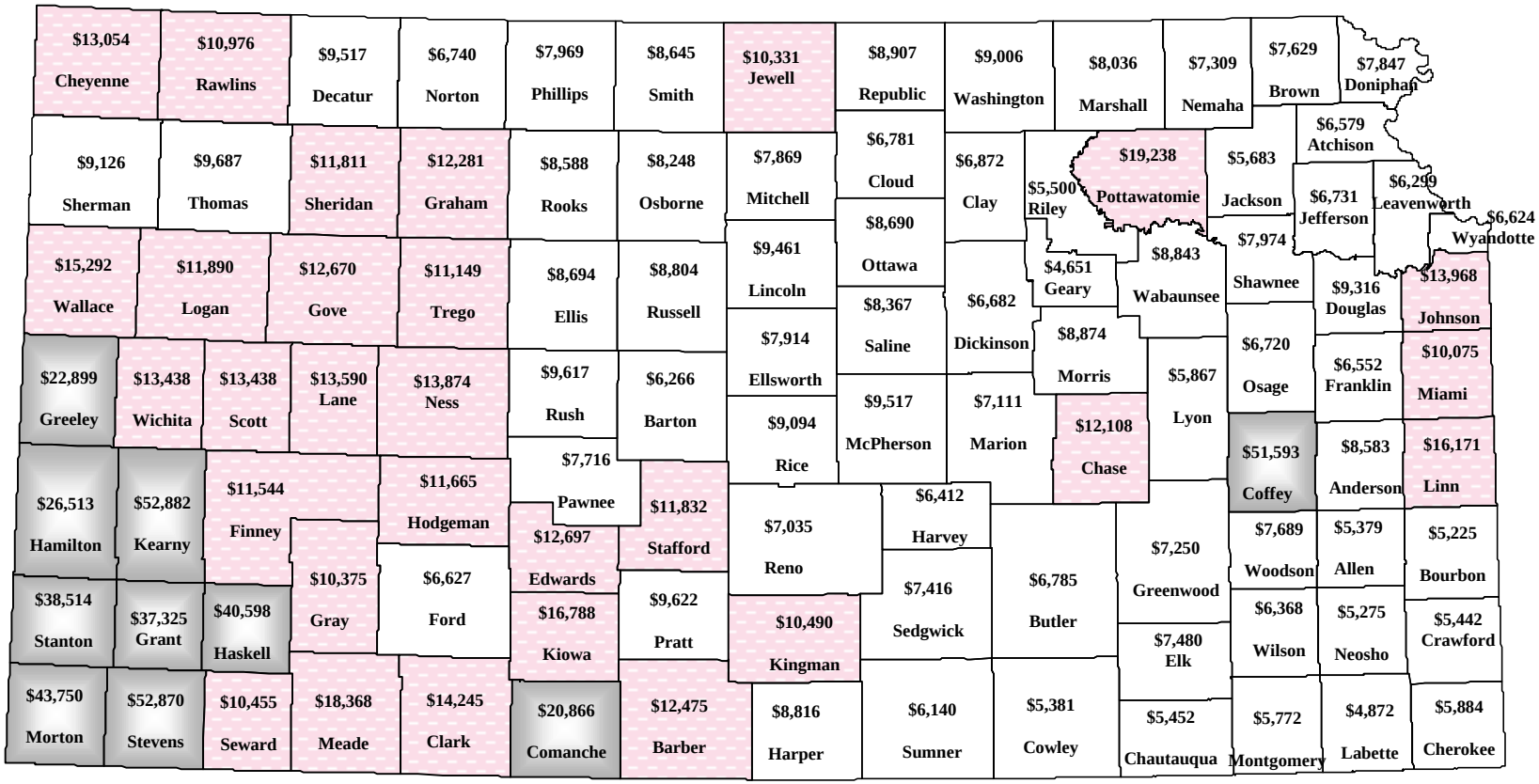
*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax (see page 69).

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

Total Assessed Value of Property Per Capita, 2004

Legend:

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



Average Countywide Levies per $1,000 Assessed Valuation, Tax Years 2002 through 2004

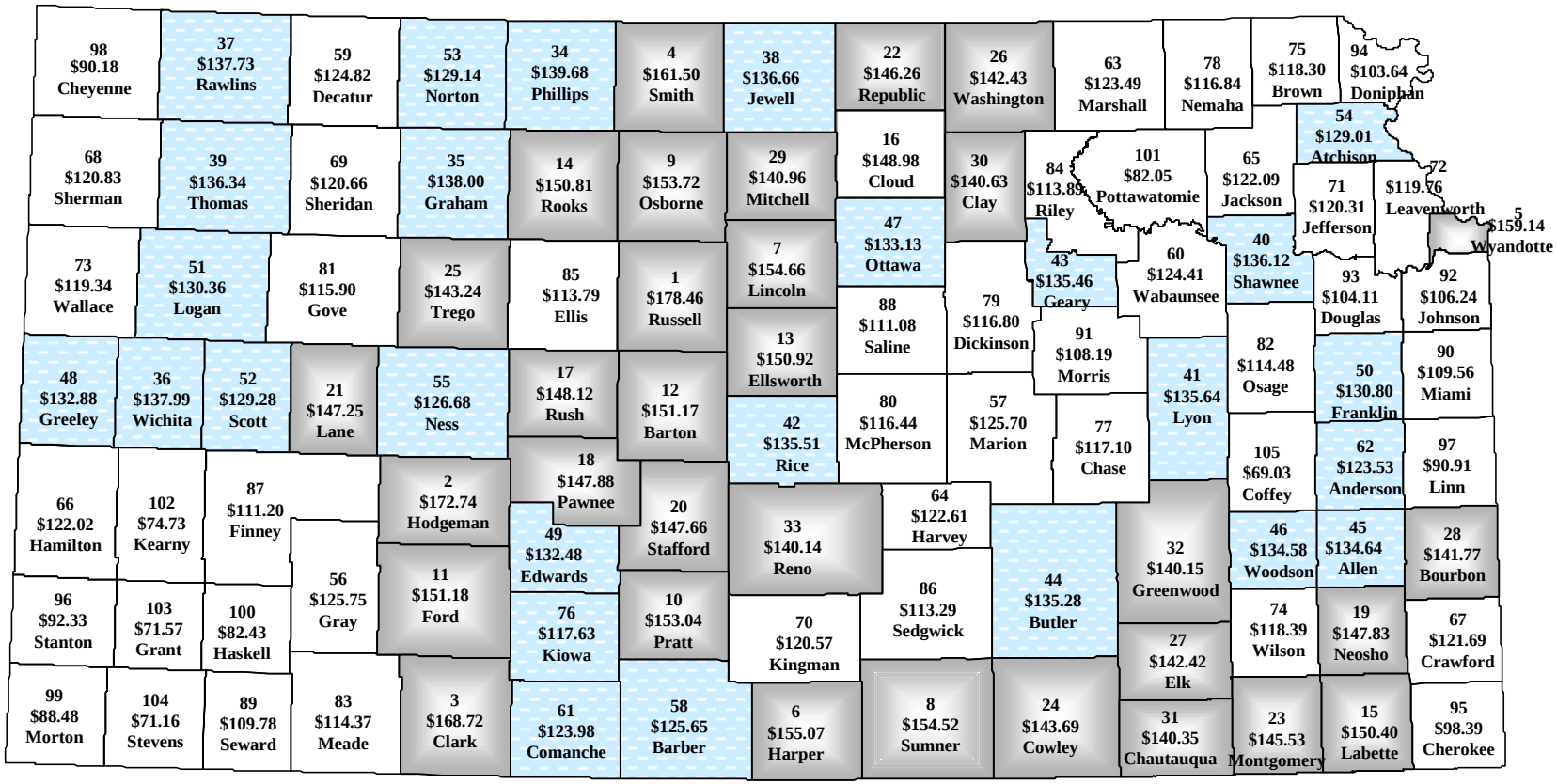
County	2002	2003	2004
Allen	129.19	134.87	134.64
Anderson	127.67	128.42	123.53
Atchison	120.41	130.04	129.01
Barber	134.00	136.61	125.65
Barton	150.01	150.74	151.17
Bourbon	138.61	144.55	141.77
Brown	109.49	116.22	118.30
Butler	135.74	134.36	135.28
Chase	116.66	117.26	117.10
Chautauqua	132.94	133.02	140.35
Cherokee	93.84	97.20	98.39
Cheyenne	90.74	95.46	90.18
Clark	151.93	160.75	168.72
Clay	133.56	138.26	140.63
Cloud	150.13	149.16	148.98
Coffey	68.63	68.99	69.03
Comanche	119.55	125.90	123.98
Cowley	134.33	141.29	143.69
Crawford	109.19	113.31	121.69
Decatur	122.23	126.55	124.82
Dickinson	119.11	116.23	116.80
Doniphan	97.15	104.41	103.64
Douglas	102.74	104.83	104.11
Edwards	130.25	134.42	132.48
Elk	126.83	145.06	142.42
Ellis	118.16	114.45	113.79
Ellsworth	147.23	151.75	150.92
Finney	112.73	120.41	111.20
Ford	156.22	149.82	151.18
Franklin	125.96	128.87	130.80
Geary	133.96	132.17	135.46
Gove	108.76	107.62	115.90
Graham	143.82	145.83	138.00
Grant	79.26	78.95	71.57
Gray	123.34	123.93	125.75
Greeley	130.84	123.84	132.88
Greenwood	137.92	139.16	140.15
Hamilton	120.57	128.52	122.02
Harper	161.95	161.90	155.07
Harvey	119.40	119.67	122.61
Haskell	85.41	88.36	82.43
Hodgeman	150.88	161.68	172.74
Jackson	115.60	116.41	122.09
Jefferson	120.59	119.43	120.31
Jewell	127.95	136.64	136.66
Johnson	103.70	103.03	106.24
Kearny	78.42	85.14	74.73
Kingman	125.42	124.13	120.57
Kiowa	118.06	125.96	117.63
Labette	138.55	146.63	150.40
Lane	141.59	146.49	147.25
Leavenworth	122.19	121.01	119.76
Lincoln	155.47	152.99	154.66
Linn	90.86	91.94	90.91
Logan	134.94	135.75	130.36
Lyon	130.35	133.69	135.64
Marion	124.68	124.87	125.70
Marshall	120.83	120.80	123.49
McPherson	116.80	119.11	116.44
Meade	106.44	110.93	114.37
Miami	109.35	108.77	109.56
Mitchell	133.64	133.45	140.96
Montgomery	147.39	147.65	145.53
Morris	107.55	105.40	108.19
Morton	91.25	93.80	88.48
Nemaha	113.27	118.03	116.84
Neosho	152.94	151.76	147.83
Ness	133.83	131.00	126.68
Norton	129.60	132.96	129.14
Osage	105.18	106.38	114.48
Osborne	142.26	143.44	153.72
Ottawa	128.21	124.26	133.13
Pawnee	149.91	151.75	147.88
Phillips	138.54	139.91	139.68
Pottawatomie	79.66	81.10	82.05
Pratt	151.42	158.39	153.04
Rawlins	139.06	144.06	137.73
Reno	135.99	141.11	140.14
Republic	145.13	146.36	146.26
Rice	147.02	143.53	135.51
Riley	119.98	113.32	113.89
Rooks	154.32	163.70	150.81
Rush	144.53	149.39	148.12
Russell	152.08	160.25	178.46
Saline	104.59	106.82	111.08
Scott	128.97	129.56	129.28
Sedgwick	113.33	112.62	113.29
Seward	106.93	118.32	109.78
Shawnee	132.96	132.28	136.12
Sheridan	116.35	116.00	120.66
Sherman	112.38	119.30	120.83
Smith	138.52	146.34	161.50
Stafford	148.21	150.52	147.66
Stanton	90.90	97.72	92.33
Stevens	66.22	72.06	71.16
Sumner	147.77	153.38	154.52
Thomas	128.78	136.57	136.34
Trego	132.35	135.60	143.24
Wabaunsee	116.47	123.50	124.41
Wallace	102.14	112.84	119.34
Washington	138.91	139.12	142.43
Wichita	133.17	137.61	137.99
Wilson	118.87	119.37	118.39
Woodson	123.58	130.35	134.58
Wyandotte	165.25	158.14	159.14
Statewide	115.10	115.95	116.68

Average Countywide Levies per $1,000 Assessed Valuation, Tax Year 2004

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 2003	Property Taxes Tax Year 2004	Percent Change
Allen	$9,624,824	$10,072,400	4.7%
Anderson	$7,694,148	$8,702,054	13.1%
Atchison	$13,501,943	$14,209,670	5.2%
Barber	$7,433,967	$7,890,769	6.1%
Barton	$25,309,434	$26,017,235	2.8%
Bourbon	$10,969,680	$11,174,869	1.9%
Brown	$8,717,776	$9,423,450	8.1%
Butler	$52,401,565	$56,107,146	7.1%
Chase	$4,146,249	$4,405,453	6.3%
Chautauqua	$2,993,585	$3,202,061	7.0%
Cherokee	$11,846,844	$12,629,538	6.6%
Cheyenne	$3,432,148	$3,478,870	1.4%
Clark	$5,115,626	$5,607,217	9.6%
Clay	$7,889,668	$8,285,707	5.0%
Cloud	$9,728,620	$9,959,228	2.4%
Coffey	$30,471,138	$31,394,575	3.0%
Comanche	$4,446,880	$4,954,142	11.4%
Cowley	$28,877,371	$27,728,547	-4.0%
Crawford	$22,820,079	$25,428,756	11.4%
Decatur	$3,820,847	$3,914,054	2.4%
Dickinson	$14,247,750	$15,028,936	5.5%
Doniphan	$6,298,532	$6,627,277	5.2%
Douglas	$93,964,615	$99,879,678	6.3%
Edwards	$5,394,444	$5,508,799	2.1%
Elk	$3,130,142	$3,373,933	7.8%
Ellis	$25,349,556	$26,918,386	6.2%
Ellsworth	$7,289,982	$7,580,816	4.0%
Finney	$44,398,243	$50,288,289	13.3%
Ford	$30,896,993	$33,075,754	7.1%
Franklin	$20,420,200	$21,887,643	7.2%
Geary	$15,293,408	$16,577,281	8.4%
Gove	$3,853,522	$4,273,279	10.9%
Graham	$4,461,766	$4,758,859	6.7%
Grant	$20,603,507	$20,688,048	0.4%
Gray	$7,749,517	$7,909,695	2.1%
Greeley	$3,615,758	$4,320,873	19.5%
Greenwood	$7,531,148	$7,604,912	1.0%
Hamilton	$7,098,365	$8,624,683	21.5%
Harper	$8,325,407	$8,484,066	1.9%
Harvey	$25,134,925	$26,338,677	4.8%
Haskell	$12,177,682	$14,209,605	16.7%
Hodgeman	$3,991,409	$4,334,144	8.6%
Jackson	$8,192,370	$9,030,876	10.2%
Jefferson	$14,281,683	$15,222,988	6.6%
Jewell	$4,666,461	$4,846,694	3.9%
Johnson	$666,928,615	$721,925,721	8.2%
Kearny	15973560.78	18142163.34	13.6%
Kingman	$9,772,070	$10,602,087	8.5%
Kiowa	$6,212,440	$6,224,782	0.2%
Labette	$15,480,737	$16,308,320	5.3%
Lane	$3,640,006	$3,894,161	7.0%
Leavenworth	$50,379,003	$53,969,579	7.1%
Lincoln	$4,784,073	$5,118,715	7.0%
Linn	$13,991,646	$14,292,441	2.1%
Logan	$4,287,846	$4,425,227	3.2%
Lyon	$26,912,788	$28,495,167	5.9%
Marion	$11,420,447	$11,887,284	4.1%
Marshall	$10,010,061	$10,507,377	5.0%
McPherson	$31,310,062	$32,521,060	3.9%
Meade	$9,847,273	$9,793,554	-0.5%
Miami	$29,563,472	$32,218,114	9.0%
Mitchell	$6,846,865	$7,439,674	8.7%
Montgomery	$28,394,722	$29,346,281	3.4%
Morris	$5,428,375	$5,755,827	6.0%
Morton	$11,840,759	$12,839,515	8.4%
Nemaha	$8,775,774	$8,967,005	2.2%
Neosho	$12,645,594	$12,929,945	2.2%
Ness	$5,357,844	$5,550,665	3.6%
Norton	$5,068,132	$5,044,472	-0.5%
Osage	$11,354,626	$12,911,527	13.7%
Osborne	$4,657,286	$5,298,272	13.8%
Ottawa	$6,458,506	$7,146,244	10.6%
Pawnee	$7,719,798	$7,754,609	0.5%
Phillips	$6,136,741	$6,297,098	2.6%
Pottawatomie	$27,484,282	$29,541,562	7.5%
Pratt	$13,013,717	$13,896,380	6.8%
Rawlins	$4,253,954	$4,297,878	1.0%
Reno	$61,222,722	$62,927,228	2.8%
Republic	$6,746,334	$6,913,684	2.5%
Rice	$12,593,516	$12,831,102	1.9%
Riley	$35,998,539	$39,018,532	8.4%
Rooks	$6,930,567	$7,015,519	1.2%
Rush	$4,790,759	$4,869,068	1.6%
Russell	$9,091,826	$10,851,697	19.4%
Saline	$46,297,292	$49,945,408	7.9%
Scott	$8,130,797	$8,349,532	2.7%
Sedgwick	$370,794,859	$388,942,334	4.9%
Seward	$23,315,180	$26,502,429	13.7%
Shawnee	$171,047,328	$185,504,706	8.5%
Sheridan	$3,568,693	$3,793,917	6.3%
Sherman	$6,669,549	$6,921,597	3.8%
Smith	$5,164,666	$5,837,208	13.0%
Stafford	$7,966,412	$8,017,707	0.6%
Stanton	$8,098,599	$8,548,281	5.6%
Stevens	$17,523,707	$20,273,333	15.7%
Sumner	$22,843,150	$23,959,471	4.9%
Thomas	$9,867,422	$10,476,992	6.2%
Trego	$4,529,839	$4,955,342	9.4%
Wabaunsee	$7,013,456	$7,445,367	6.2%
Wallace	$2,839,323	$2,958,179	4.2%
Washington	$7,475,669	$7,864,470	5.2%
Wichita	$4,454,038	$4,537,479	1.9%
Wilson	$7,071,753	$7,599,587	7.5%
Woodson	$3,566,063	$3,756,940	5.4%
Wyandotte	$157,034,282	$165,605,204	5.5%
Total	$2,778,207,194	2,963,544,950	6.7%

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

County	12/31/2003 Tax	12/31/2003 Valuation	12/30/2004 Tax	12/30/2004 Valuation	Percent Change Tax	Percent Change Valuation
Allen	$1,301,012	$13,121,918	$1,474,998	$13,508,172	13.4%	2.9%
Anderson	$795,994	$7,851,511	$877,592	$8,150,762	10.3%	3.8%
Atchison	$1,510,607	$14,864,228	$1,557,455	$15,511,108	3.1%	4.4%
Barber	$618,570	$5,579,790	$649,155	$5,694,438	4.9%	2.1%
Barton	$3,621,309	$28,773,199	$3,789,947	$29,150,525	4.7%	1.3%
Bourbon	$1,543,585	$13,464,861	$1,571,740	$13,251,670	1.8%	-1.6%
Brown	$867,946	$9,638,167	$887,498	$9,916,738	2.3%	2.9%
Butler	$7,322,891	$64,186,904	$7,678,042	$66,335,841	4.8%	3.3%
Chase	$263,192	$3,005,536	$298,024	$3,083,211	13.2%	2.6%
Chautauqua	$404,968	$3,646,649	$448,582	$3,971,831	10.8%	8.9%
Cherokee	$1,413,217	$20,764,889	$1,567,342	$21,227,058	10.9%	2.2%
Cheyenne	$222,037	$3,924,991	$270,734	$3,827,392	21.9%	-2.5%
Clark	$346,314	$2,732,106	$358,620	$2,718,201	3.6%	-0.5%
Clay	$925,014	$8,094,703	$968,829	$8,531,733	4.7%	5.4%
Cloud	$1,107,935	$8,834,931	$1,195,611	$9,187,958	7.9%	4.0%
Coffey	$499,773	$11,637,511	$570,639	$11,735,025	14.2%	0.8%
Comanche	$224,860	$2,230,937	$233,437	$2,344,828	3.8%	5.1%
Cowley	$3,592,423	$31,714,177	$3,668,839	$32,089,071	2.1%	1.2%
Crawford	$2,942,160	$33,784,924	$3,137,014	$35,171,468	6.6%	4.1%
Decatur	$350,502	$3,501,414	$361,631	$3,537,360	3.2%	1.0%
Dickinson	$1,754,188	$19,950,732	$2,026,512	$20,446,891	15.5%	2.5%
Doniphan	$535,694	$7,543,505	$591,523	$7,666,682	10.4%	1.6%
Douglas	$8,032,149	$93,339,553	$7,979,106	$96,438,225	-0.7%	3.3%
Edwards	$409,428	$3,766,106	$422,920	$3,836,042	3.3%	1.9%
Elk	$284,756	$2,804,065	$311,939	$2,919,884	9.5%	4.1%
Ellis	$2,718,213	$29,064,651	$2,891,475	$29,455,854	6.4%	1.3%
Ellsworth	$800,662	$6,038,090	$806,519	$6,339,163	0.7%	5.0%
Finney	$3,130,828	$34,725,634	$3,208,016	$34,593,744	2.5%	-0.4%
Ford	$3,546,318	$27,751,792	$3,798,994	$27,888,862	7.1%	0.5%
Franklin	$2,631,094	$25,045,156	$2,724,111	$25,709,591	3.5%	2.7%
Geary	$2,067,754	$18,546,538	$2,209,173	$19,385,679	6.8%	4.5%
Gove	$299,177	$3,721,703	$327,520	$3,689,819	9.5%	-0.9%
Graham	$352,837	$2,952,140	$375,058	$3,029,155	6.3%	2.6%
Grant	$585,118	$10,528,826	$626,558	$10,572,136	7.1%	0.4%
Gray	$726,504	$7,269,475	$785,050	$7,596,481	8.1%	4.5%
Greeley	$216,189	$2,074,396	$233,761	$2,109,075	8.1%	1.7%
Greenwood	$813,075	$6,922,608	$853,477	$7,237,641	5.0%	4.6%
Hamilton	$337,208	$3,125,049	$308,889	$3,071,474	-8.4%	-1.7%
Harper	$851,132	$6,522,683	$942,484	$6,639,458	10.7%	1.8%
Harvey	$2,970,720	$31,371,452	$3,191,078	$32,102,106	7.4%	2.3%
Haskell	$367,497	$5,742,049	$360,470	$5,511,181	-1.9%	-4.0%
Hodgeman	$283,198	$2,261,168	$299,065	$2,285,118	5.6%	1.1%
Jackson	$1,150,636	$12,488,183	$1,262,768	$13,209,578	9.7%	5.8%
Jefferson	$2,060,150	$20,285,644	$2,108,559	$20,961,489	2.3%	3.3%
Jewell	$389,991	$3,562,531	$407,165	$3,771,616	4.4%	5.9%
Johnson	$60,268,859	$739,386,265	$63,741,429	$761,555,444	5.8%	3.0%
Kearny	$297,595	$5,678,428	$324,056	$5,547,105	8.9%	-2.3%
Kingman	$993,130	$9,223,493	$1,007,499	$9,556,639	1.4%	3.6%
Kiowa	$398,577	$4,019,091	$394,401	$4,021,873	-1.0%	0.1%
Labette	$2,142,682	$18,782,935	$2,282,768	$19,255,743	6.5%	2.5%
Lane	$293,063	$2,477,057	$288,471	$2,372,468	-1.6%	-4.2%
Leavenworth	$7,026,334	$67,536,871	$7,279,077	$71,228,016	3.6%	5.5%
Lincoln	$405,379	$3,053,953	$419,033	$3,093,131	3.4%	1.3%

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

County	12/31/2003 Tax	12/31/2003 Valuation	12/30/2004 Tax	12/30/2004 Valuation	Percent Change Tax	Percent Change Valuation
Linn	$766,602	$11,680,314	$858,596	$12,116,969	12.0%	3.7%
Logan	$329,644	$3,235,605	$382,424	$3,327,275	16.0%	2.8%
Lyon	$3,224,076	$29,985,021	$3,418,483	$30,978,781	6.0%	3.3%
Marion	$1,188,262	$11,578,908	$1,250,873	$11,949,605	5.3%	3.2%
Marshall	$1,078,186	$11,246,802	$1,155,005	$11,454,856	7.1%	1.8%
McPherson	$2,956,088	$31,218,586	$3,140,881	$32,446,778	6.3%	3.9%
Meade	$444,712	$5,042,604	$457,229	$5,289,859	2.8%	4.9%
Miami	$3,368,855	$36,721,768	$3,515,917	$39,350,376	4.4%	7.2%
Mitchell	$840,507	$7,442,727	$873,978	$7,690,419	4.0%	3.3%
Montgomery	$3,716,172	$29,695,402	$3,879,846	$30,455,488	4.4%	2.6%
Morris	$549,988	$6,343,791	$567,193	$6,478,352	3.1%	2.1%
Morton	$267,007	$4,401,186	$299,368	$4,201,775	12.1%	-4.5%
Nemaha	$1,026,544	$10,981,081	$1,051,179	$11,270,279	2.4%	2.6%
Neosho	$1,996,088	$15,679,453	$2,156,026	$16,218,039	8.0%	3.4%
Ness	$434,903	$4,252,831	$490,316	$4,307,518	12.7%	1.3%
Norton	$591,658	$5,012,181	$570,998	$5,209,697	-3.5%	3.9%
Osage	$1,474,062	$18,017,881	$1,544,594	$18,132,883	4.8%	0.6%
Osborne	$496,008	$4,142,368	$525,823	$4,300,748	6.0%	3.8%
Ottawa	$699,804	$6,248,260	$716,129	$6,617,719	2.3%	5.9%
Pawnee	$881,760	$6,619,272	$894,516	$6,885,664	1.4%	4.0%
Phillips	$636,979	$5,707,743	$685,545	$5,783,237	7.6%	1.3%
Pottawatomie	$1,303,841	$21,759,696	$1,364,308	$22,868,429	4.6%	5.1%
Pratt	$1,329,084	$10,493,987	$1,405,799	$10,696,591	5.8%	1.9%
Rawlins	$330,782	$3,023,243	$455,692	$3,827,448	37.8%	26.6%
Reno	$6,460,628	$60,600,018	$7,104,586	$61,249,591	10.0%	1.1%
Republic	$625,369	$5,574,546	$703,742	$5,623,906	12.5%	0.9%
Rice	$1,146,320	$9,655,416	$1,288,767	$10,148,069	12.4%	5.1%
Riley	$4,159,997	$42,282,412	$4,394,188	$43,950,228	5.6%	3.9%
Rooks	$685,803	$5,361,815	$724,833	$5,396,433	5.7%	0.6%
Rush	$426,012	$3,373,411	$444,461	$3,569,048	4.3%	5.8%
Russell	$961,665	$7,612,205	$1,020,953	$7,729,577	6.2%	1.5%
Saline	$5,175,216	$56,902,396	$5,029,879	$59,462,565	-2.8%	4.5%
Scott	$629,116	$6,624,509	$720,629	$6,613,400	14.5%	-0.2%
Sedgwick	$44,736,765	$471,166,255	$45,169,150	$483,967,273	1.0%	2.7%
Seward	$1,748,110	$20,365,225	$1,827,285	$21,018,975	4.5%	3.2%
Shawnee	$19,288,557	$169,504,164	$19,917,469	$176,323,205	3.3%	4.0%
Sheridan	$327,918	$3,514,025	$352,945	$3,662,999	7.6%	4.2%
Sherman	$631,526	$7,126,066	$671,111	$7,264,600	6.3%	1.9%
Smith	$474,114	$4,328,264	$522,035	$4,404,648	10.1%	1.8%
Stafford	$588,491	$4,689,318	$608,004	$4,742,176	3.3%	1.1%
Stanton	$231,662	$3,411,654	$248,062	$3,498,607	7.1%	2.5%
Stevens	$317,849	$7,582,626	$354,988	$7,680,721	11.7%	1.3%
Sumner	$2,857,662	$23,293,261	$3,038,186	$23,778,364	6.3%	2.1%
Thomas	$876,775	$8,870,561	$975,333	$8,966,020	11.2%	1.1%
Trego	$376,998	$3,365,092	$406,097	$3,614,607	7.7%	7.4%
Wabaunsee	$684,854	$7,203,301	$742,042	$7,691,712	8.4%	6.8%
Wallace	$167,545	$2,081,482	$174,271	$2,121,680	4.0%	1.9%
Washington	$698,141	$5,911,448	$734,513	$6,176,885	5.2%	4.5%
Wichita	$292,264	$2,863,728	$332,891	$2,941,382	13.9%	2.7%
Wilson	$929,258	$9,328,212	$968,995	$9,800,304	4.3%	5.1%
Woodson	$364,677	$3,626,567	$384,894	$3,716,064	5.5%	2.5%
Wyandotte	$17,185,969	$115,997,579	$17,317,781	$119,231,515	0.8%	2.8%
Total	$281,995,318	$2,901,661,434	$294,193,465	$2,988,245,092	4.3%	3.0%

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2004

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

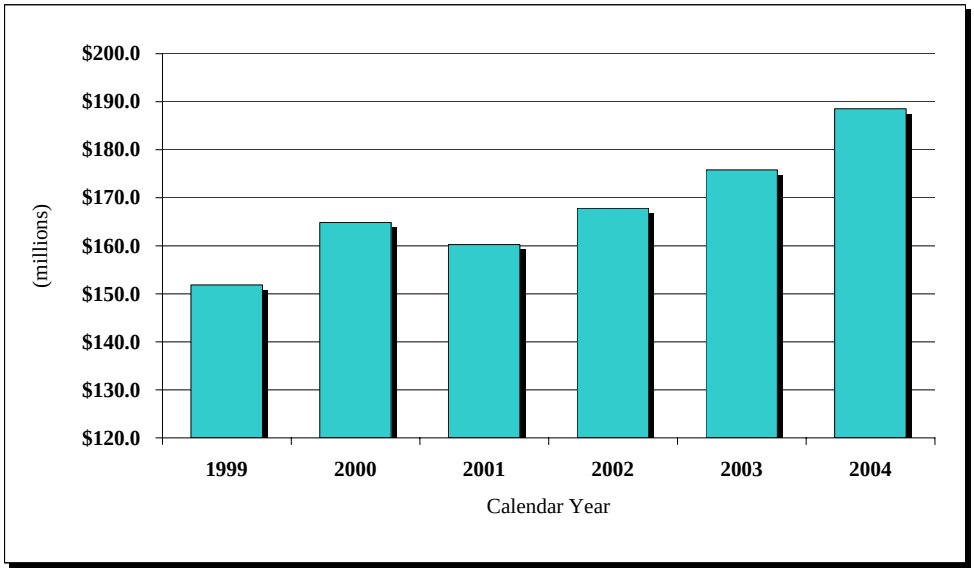
Vehicle Registration Fees (cont.) **		
Urban Buses: 8-30 passengers		$15.00
31 - 39 passengers		$30.00
over 39 passengers		$60.00
Transit Authorities		$2.00
Trailers:	8M	$15.00
	12M	$25.00
	Over 12M	$35.00
Drive-Away, first		$44.00
Drive-Away, others		$18.00
Antique, Regular		$40.00
Antique, Personalized		$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
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%
2004	$188,535,174	7.2%

Vehicle Revenue Collections Calendar Year 2004

Vehicle Revenue Collections by Source by Calendar Year

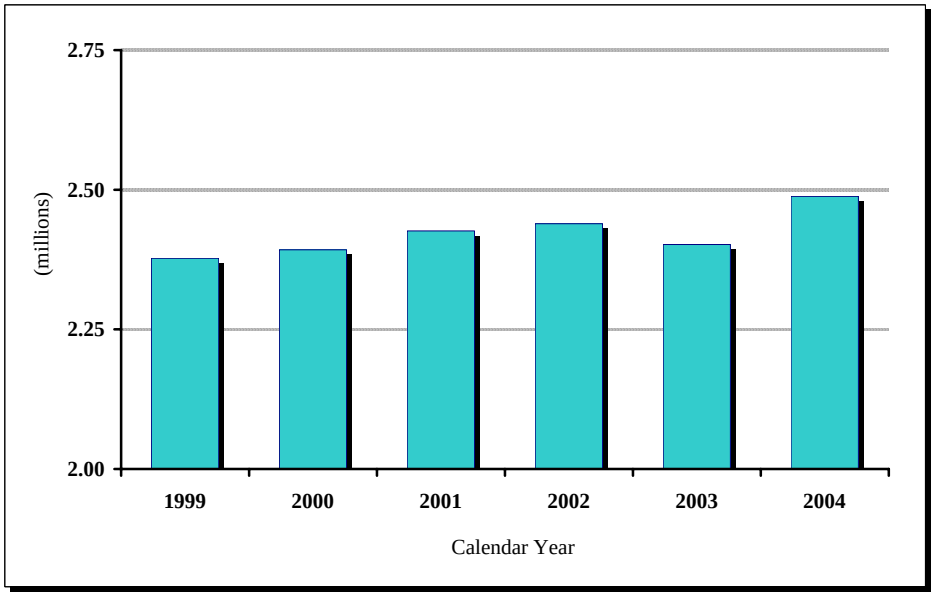
Source	CY 2004 Collection	Percent Total
Titles and Registration	$132,113,859	70.1%
Interstate Apportioned	$39,153,989	20.8%
Driver License	$16,618,470	8.8%
Motor Carrier Inspection	$648,854	0.3%
Total	$188,535,172	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

Funds	CY 2004 Collection	Percent Total
State Highway	$159,056,482	84.4%
County Funds	$14,016,984	7.4%
Driver Safety	$2,879,190	1.5%
Refunds	$345,810	0.2%
Motorcycle Safety	$115,950	0.06%
Other	$12,120,756	6.4%
Total	$188,535,172	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
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%
2004	2,488,284	3.6%

Motor Vehicle Registrations by Type, Calendar Years 2003 and 2004

Vehicle Registration by Type and Percent Change

Vehicle Type	Calendar Year 2003	Calendar Year 2004	Percent Change
Automobiles	1,389,193	1,420,210	2.2%
Trucks	675,270	701,601	3.9%
Trailers	100,624	119,592	18.9%
Motorcycles	51,130	56,019	9.6%
Motorized Bicycles	5,226	5,659	8.3%
RV[1]	13,641	13,561	-0.6%
Special Registration	166,759	171,642	2.9%
Total	2,401,843	2,488,284	3.6%

Vehicle Registration by Type and Percent Total

Vehicle Type	Percent Total 2003	Percent Total 2004
Automobiles	57.84%	57.08%
Trucks	28.11%	28.20%
Trailers	4.19%	4.81%
Motorcycles	2.13%	2.25%
Motorized Bicycles	0.22%	0.23%
RV[1]	0.57%	0.54%
Special Registration	6.94%	6.90%
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 2004

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV*	Special **	Total
Allen	6,577	5,321	753	301	51	100	957	14,060
Anderson	3,884	3,723	590	132	37	49	708	9,123
Atchison	7,968	5,479	1,108	279	18	79	1,110	16,041
Barber	2,472	2,702	408	161	23	29	282	6,077
Barton	14,237	9,637	1,983	606	59	204	1,841	28,567
Bourbon	7,085	4,907	701	306	26	65	868	13,958
Brown	5,266	3,964	950	276	24	40	792	11,312
Butler	29,778	18,239	2,876	1,504	169	478	4,480	57,524
Chase	1,455	1,648	290	65	6	19	227	3,710
Chautauqua	1,766	2,381	282	71	2	40	221	4,763
Cherokee	9,277	7,924	1,129	464	22	101	1,707	20,624
Cheyenne	1,647	1,791	436	74	3	23	204	4,178
Clark	1,130	1,161	182	61	6	26	171	2,737
Clay	4,398	3,533	729	185	27	82	709	9,663
Cloud	4,602	3,955	787	244	38	63	689	10,378
Coffey	4,654	4,252	824	272	27	72	706	10,807
Comanche	878	1,134	189	46	2	7	110	2,366
Cowley	16,592	11,253	1,472	810	87	274	2,323	32,811
Crawford	17,261	10,651	1,318	809	85	136	2,408	32,668
Decatur	1,889	2,149	591	78	12	33	185	4,937
Dickinson	9,781	7,360	1,296	540	46	127	1,594	20,744
Doniphan	3,753	3,416	850	169	7	43	561	8,799
Douglas	49,713	15,755	2,686	1,534	225	318	4,884	75,115
Edwards	1,721	1,914	373	71	10	30	167	4,286
Elk	1,434	1,908	237	42	5	16	226	3,868
Ellis	13,773	8,416	1,636	700	118	151	1,734	26,528
Ellsworth	3,067	2,776	676	175	39	36	493	7,262
Finney	16,596	9,495	1,846	663	64	189	1,926	30,779
Ford	13,971	8,414	1,310	503	37	157	1,533	25,925
Franklin	12,842	8,643	1,527	667	88	184	1,676	25,627
Geary	15,436	5,447	718	607	34	126	2,373	24,741
Gove	1,679	2,119	536	70	21	41	266	4,732
Graham	1,611	1,626	367	77	23	50	205	3,959
Grant	3,610	3,402	914	222	20	45	345	8,558
Gray	2,599	3,219	671	146	6	43	295	6,979
Greeley	740	1,063	245	36	2	20	97	2,203
Greenwood	3,488	3,847	659	103	32	43	587	8,759
Hamilton	1,130	1,387	345	73	6	22	193	3,156
Harper	3,110	3,041	560	168	33	46	464	7,422
Harvey	18,100	9,138	1,512	879	133	223	1,962	31,947
Haskell	2,107	2,397	551	101	14	26	208	5,404
Hodgeman	1,048	1,603	267	47	2	19	122	3,108
Jackson	6,682	5,497	1,163	310	27	94	990	14,763
Jefferson	10,184	7,521	1,671	557	28	150	1,308	21,419
Jewell	1,996	2,424	784	103	7	41	338	5,693
Johnson	314,090	62,432	8,671	9,038	477	1,098	24,280	420,086
Kearny	1,928	2,083	509	88	8	32	291	4,939
Kingman	4,342	4,316	870	193	14	59	683	10,477
Kiowa	1,545	1,770	372	72	5	28	176	3,968
Labette	10,204	7,502	703	466	48	128	1,520	20,571
Lane	1,071	1,366	287	52	19	35	129	2,959
Leavenworth	32,523	16,236	2,995	1,723	61	371	5,929	59,838
Lincoln	1,741	1,994	458	62	9	21	250	4,535
Linn	5,063	4,689	942	258	22	88	791	11,853
Logan	1,590	1,673	388	100	14	26	168	3,959
Lyon	16,133	9,887	1,268	611	73	160	1,741	29,873
Marion	6,590	5,365	897	313	93	69	892	14,219
Marshall	5,798	4,976	1,064	253	37	63	903	13,094
McPherson	15,377	10,053	2,146	975	129	177	2,301	31,158

Motor Vehicle Registrations by County, Calendar Year 2004

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV*	Special **	Total
Meade	2,157	2,258	408	85	7	53	238	5,206
Miami	16,108	10,974	2,651	858	47	217	2,189	33,044
Mitchell	3,597	3,775	906	199	27	62	479	9,045
Montgomery	16,127	10,739	956	746	90	184	2,157	30,999
Morris	2,950	2,962	550	128	26	41	498	7,155
Morton	1,605	1,674	249	59	5	22	171	3,785
Nemaha	5,554	4,667	1,207	262	30	33	639	12,392
Neosho	7,841	6,603	1,003	412	42	100	1,002	17,003
Ness	1,831	2,679	631	116	12	39	263	5,571
Norton	2,848	2,747	786	134	10	42	364	6,931
Osage	8,902	6,539	1,187	425	71	169	1,426	18,719
Osborne	2,232	2,579	607	124	10	29	280	5,861
Ottawa	3,250	3,122	621	155	28	42	445	7,663
Pawnee	3,296	2,619	609	182	10	40	443	7,199
Phillips	3,232	3,230	971	217	33	55	397	8,135
Pottawatomie	10,422	7,603	1,607	501	37	147	1,354	21,671
Pratt	4,790	3,988	795	229	22	78	567	10,469
Rawlins	1,615	1,910	394	98	12	24	160	4,213
Reno	32,237	17,615	2,590	1,737	150	430	3,762	58,521
Republic	2,904	3,066	675	140	29	49	386	7,249
Rice	4,935	3,918	773	242	29	99	742	10,738
Riley	22,293	8,494	1,343	861	140	179	2,904	36,214
Rooks	2,805	2,857	655	158	21	67	503	7,066
Rush	1,953	2,048	372	76	17	21	256	4,743
Russell	3,746	3,363	715	168	34	61	566	8,653
Saline	28,373	14,065	2,424	1,319	195	368	4,131	50,875
Scott	2,527	2,588	582	154	9	36	333	6,229
Sedgwick	238,958	91,916	11,518	8,405	1,036	2,256	30,193	384,282
Seward	9,870	5,281	817	287	49	99	966	17,369
Shawnee	91,687	33,060	5,413	3,303	285	879	12,867	147,494
Sheridan	1,584	1,938	537	78	39	27	218	4,421
Sherman	3,189	2,812	678	219	34	56	316	7,304
Smith	2,334	2,597	783	73	28	43	320	6,178
Stafford	2,374	2,714	667	113	11	41	258	6,178
Stanton	1,190	1,358	286	75	1	28	119	3,057
Stevens	2,603	2,666	691	185	10	41	334	6,530
Sumner	12,338	9,471	1,298	597	78	198	1,788	25,768
Thomas	3,975	3,746	981	257	22	70	461	9,512
Trego	1,850	2,027	500	119	28	41	317	4,882
Wabaunsee	3,701	3,258	605	168	1	44	520	8,297
Wallace	908	1,324	340	48	2	15	80	2,717
Washington	3,170	3,336	822	137	7	31	682	8,185
Wichita	1,196	1,714	373	52	0	13	117	3,465
Wilson	4,811	4,532	683	272	28	54	783	11,163
Woodson	1,810	2,074	352	73	16	21	281	4,627
Wyandotte	71,550	25,121	3,413	2,262	81	402	9,068	111,897
Total	1,420,210	701,601	119,592	56,019	5,659	13,561	171,642	2,488,284

Kansas Based Active I.R.P. Registrations in 2004	3,047
Kansas Based Plates Issued Under IRP Proration in 2004	22,877

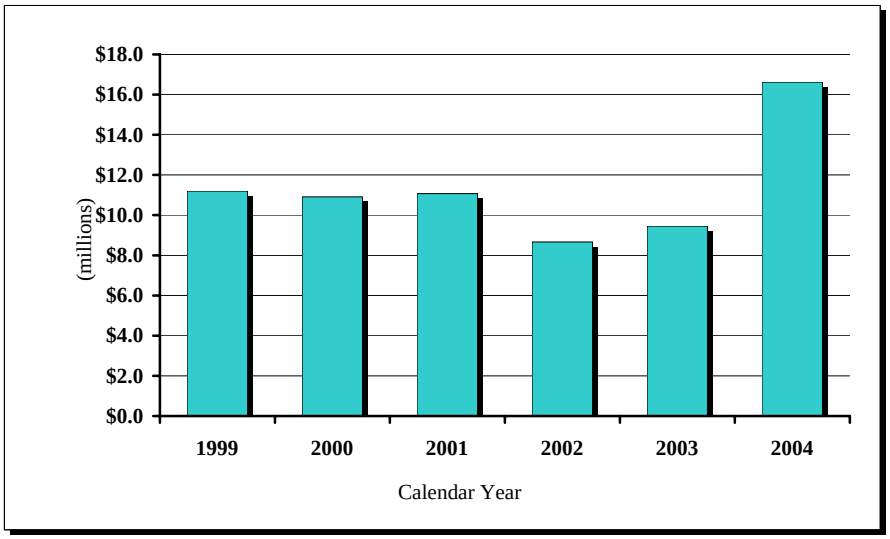
*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.

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

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

Driver License Fee Collections by Calendar Year

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



Calendar Year	Amount Collected	Percent Change
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%
2004	$16,618,470	75.8%

Driver Licenses by Age and License Class, Calendar Year 2004

Kansas Drivers by Age Category

Age Category	Calendar Year 2004	Percent of Total By Age
14 and 15 (restricted license)	33,264	1.7%
16 - 24	324,565	16.1%
25 - 49	907,729	45.1%
50 - 64	439,552	21.8%
65 and over	307,900	15.3%
Total by Age	2,013,010	100.0%

Kansas Drivers by License Class

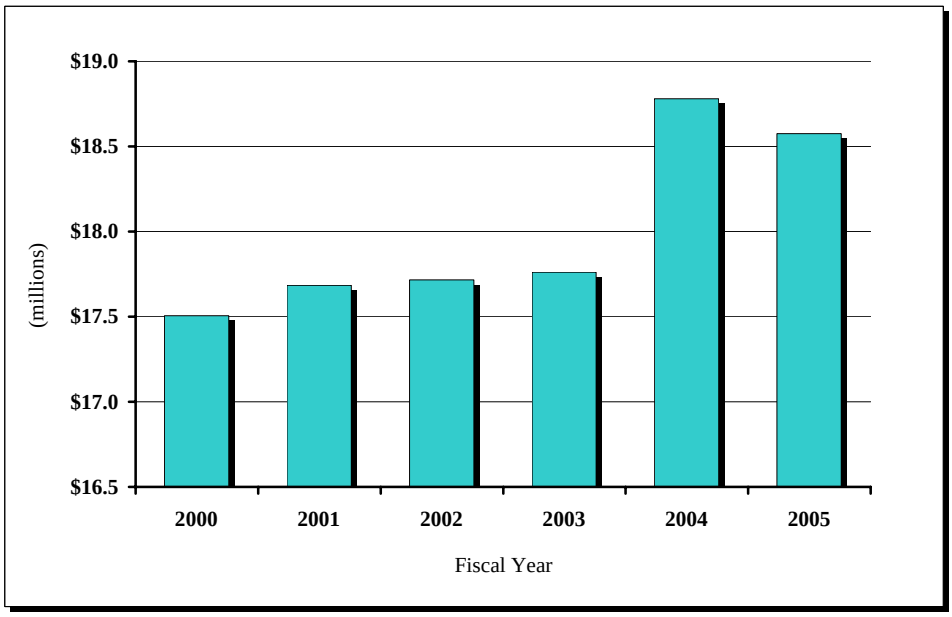
License Class*	Calendar Year 2004	Percent of Total By Class
Class CDL	128,943	6.4%
Class A & B	26,936	1.3%
Class C	1,697,216	84.3%
Class M	159,915	7.9%
Total	2,013,010	100.0%

* 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

Gallonage Tax Receipts by Components and Fiscal Year

Gross Gallonage Tax by Components

	Fiscal Year 2004	Fiscal Year 2005	Percent Change
Alcohol and Spirits	$7,715,839	$7,616,528	-1.3%
Fortified and Light Wine	$924,389	$875,297	-5.3%
Strong Beer	$7,974,565	$8,006,076	0.4%
Cereal Malt Beverage	$2,164,832	$2,076,927	-4.1%
Total	$18,779,625	$18,574,828	-1.1%

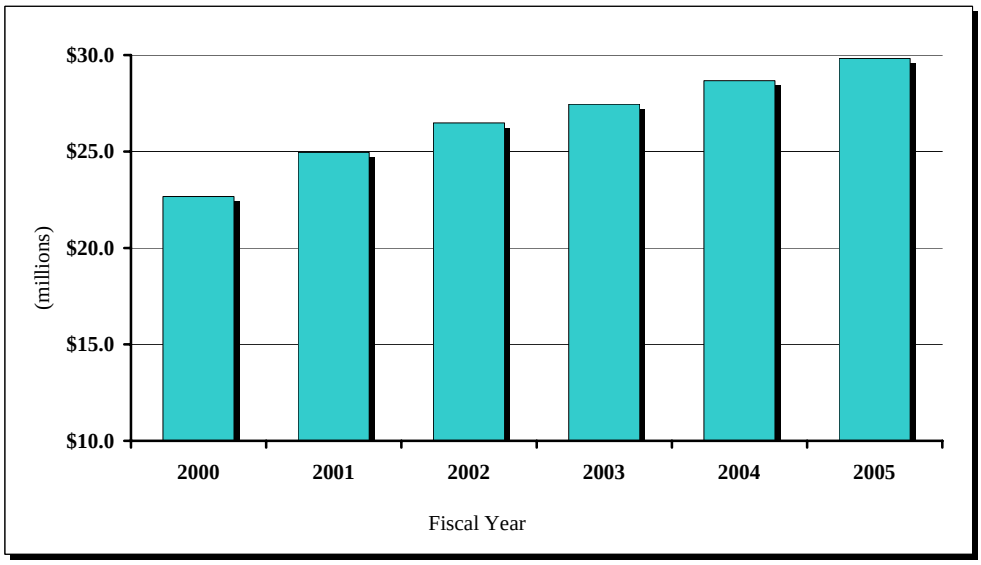


Total Gallonage Tax by Fiscal Year

Fiscal Year	Amount Collected	Percent Change
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%
2005	$18,574,828	-1.1%

Liquor Excise Tax Gross Receipts

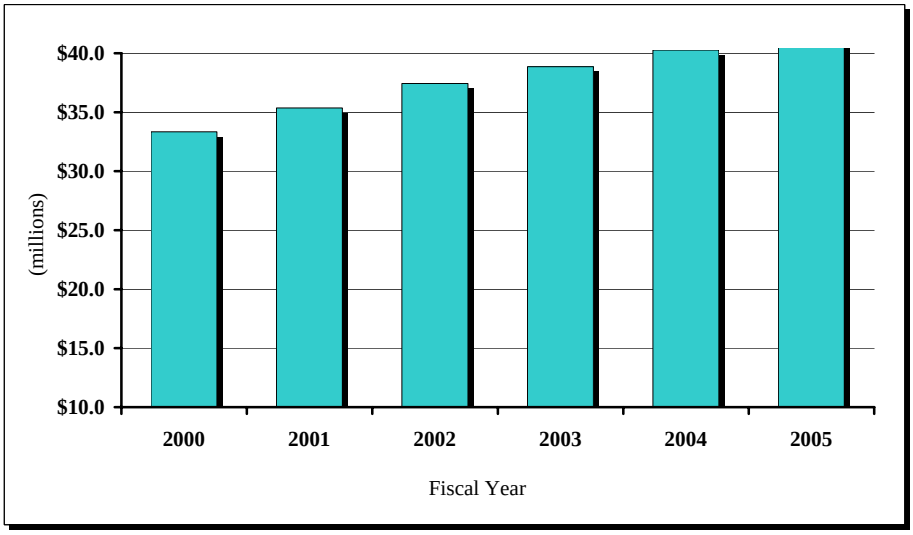
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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
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%
2005	$29,826,910	4.0%

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
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%
2005	$41,924,949	4.1%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2005 Total Liquor Taxes and Fees

	Fiscal Year 2005	Percent Total
Gallonage Tax	$18,574,828	19.9%
Liquor Excise Tax	$29,826,910	31.9%
Liquor Enforcement Tax	$41,924,949	44.8%
Fees and Fines	$3,195,117	3.4%
Total	$93,521,804	100.0%

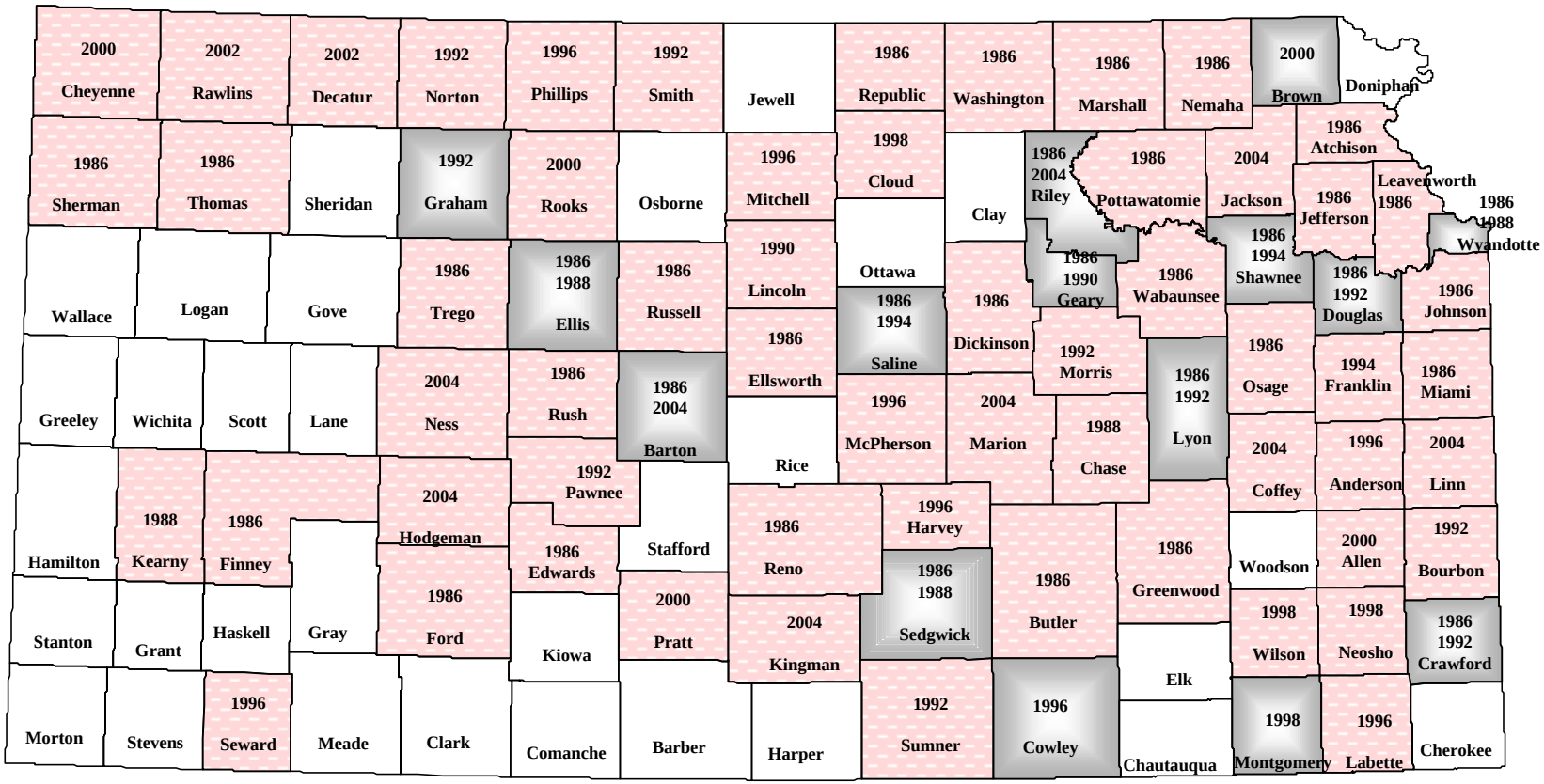
Alcoholic Beverage Licenses Issued

Retail Liquor Stores	713
Spirits Distributors	7
Wine Distributors	10
Beer Distributors	44
Class A Vets, Fratl Club	239
Class A Social Club 500+	18
Class A Social Club <500	60
Class B Private Clubs	152
Drinking Establishments	1,485
Caterers	26
Hotels	34
Drinking Establishments/Caterers	78
Hotel/Caterers	15
Farm Wineries	14
Farm Winery Outlet	6
Microbreweries	10
Total	2,911

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