INTRODUCTION

STATE OF KANSAS

DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

FISCAL YEAR ENDING JUNE 30, 2009

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DEPARTMENT OFFICIALS
JANUARY 2010

Joan Wagnon
Secretary of Revenue

SECRETARIAT STAFF

Resource Management
Jim Conant, Director

Legal Services
Jim Bartle, General Counsel

Office of Policy and Research
Richard Cram, Director

Information Services
Rafael Lorie, Acting Chief Information Officer

Internal Audit
Vacant, Manager

Audit Services
Mike Boekhaus, Audit Administrator

DIVISIONS AND SUPPORTING BUREAUS

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

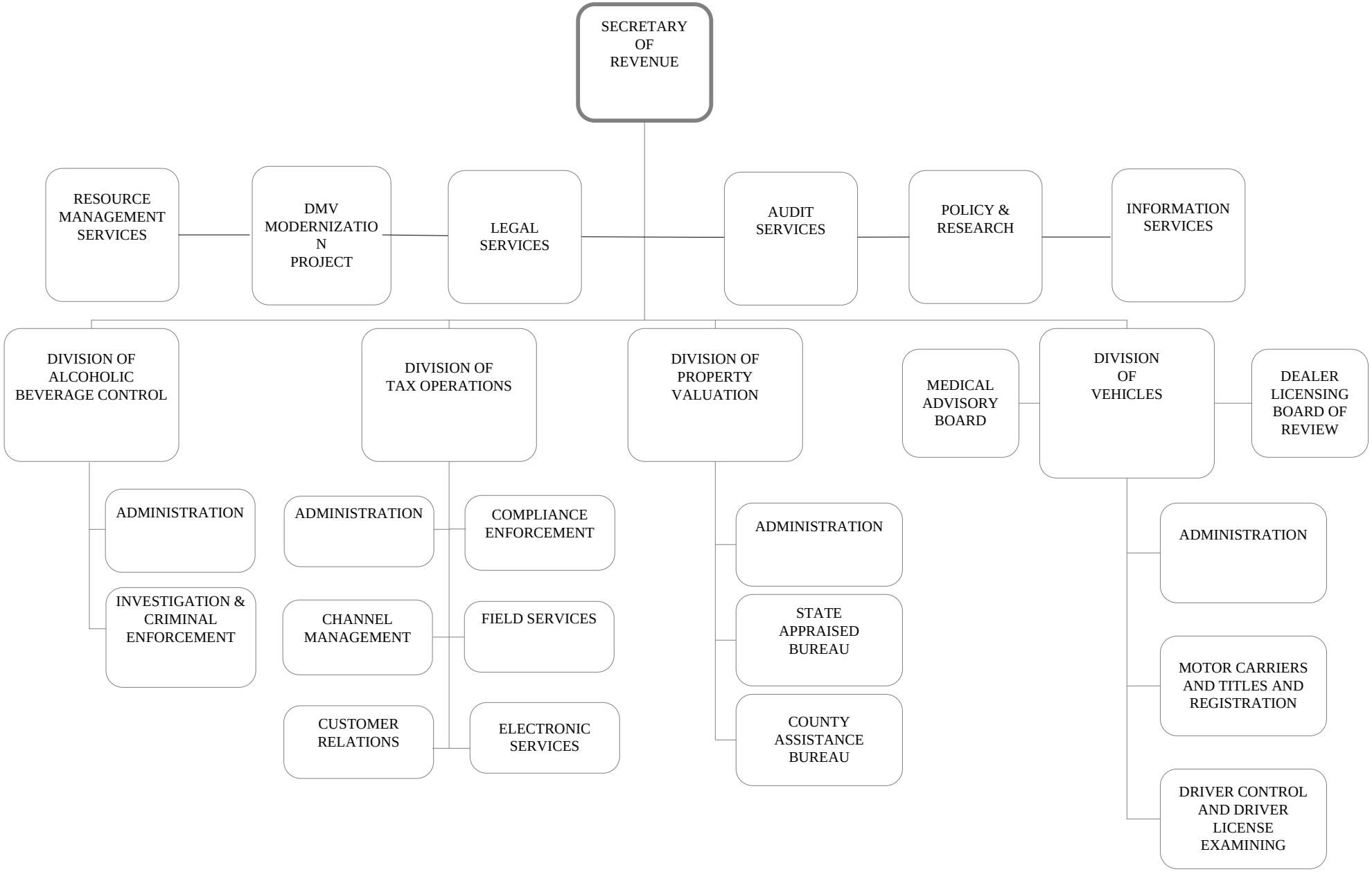
Division of Tax Operations
Steve Stotts, Director
- Channel Management
  - Ken Rakestraw, Chief Channel Management Officer
- Customer Relations
  - Vacant, Chief Customer Relations Officer
- Compliance Enforcement
  - Jeff Scott, Chief Compliance Enforcement Officer
- Electronic Services
  - Gary Centlivre,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

Division of Property Valuation
Mark Beck, Director

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

ORGANIZATION CHART
KANSAS DEPARTMENT OF REVENUE

January 1, 2010



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296-	7015
TTY (Hearing Impaired)	(785) 296-	3946
Collections	(785) 296-	6121
TTY (Hearing Impaired)	(785) 296-	6117
Human Resources	(785) 296-	3077
TTY (Hearing Impaired)	(785) 296-	3077
Property Valuation Division	(785) 296-	2365
Secretary of Revenue's Office	(785) 296-	3041
Taxation	(785) 368-	8222
TTY (Hearing Impaired)	(785) 296-	6461
Vehicles	(785) 296-	3601
TTY (Hearing Impaired)	(785) 296-	3613
Taxpayer Advocate	(785) 296-	2473
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

Information - Department of Revenue	(785) 296-	3909
Bingo Tax	(785) 296-	6127
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
Estate Tax	(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
Intangibles Tax	(785) 368-	8222
Liquor Enforcement Tax	(785) 368-	8222
Liquor Drink Tax	(785) 368-	8222
Mineral Taxes	(785) 368-	8222
Motor Carrier Central Permit	(785) 271-	3145
Motor Carrier Services	(785) 271-	3145
Motor Fuel Taxes	(785) 368-	8222
Sales and Use Tax	(785) 368-	8222
Sand Royalty	(785) 296-	7713
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-Cigarette/Liquor	(785) 291-	3968
Customer Relations-Corporate	(785) 296-	2644
Customer Relations-IFTA/Motor Fuel Ref	(785) 296-	2703
Customer Relations-Misc Tax	(785) 291-	3968
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
Human Resources	(785) 296-	1107
Kansas City Metropolitan Asssistance Center	(913) 631-	6215
Motor Carrier Services	(785) 271-	3283
Motor Carrier Services Central Permit	(785) 271-	3124
Policy and Research	(785) 296-	7928
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 - January 1, 2009

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel Per Gallon
Colorado	$0.08	$0.28	$0.84	$0.22
Iowa	$0.19	$1.75	$1.36	$0.21
Kansas	**$0.18**	**$0.30**	**$0.79**	**$0.24**
Missouri	$0.06	$0.42	$0.17	$0.176
Nebraska	$0.31	$0.95	$0.64	$0.239
Oklahoma	$0.40	$0.72	$1.03	$0.17

Source: 2009 Facts and Figures How Does Your State Compare? Www.taxfoundation.org

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	2004*	2005*	2006*	2007*	2008*	2007-08 % change	Descending Rank 2007	Descending Rank 2008
Colorado	$35,594	$37,611	$39,612	$41,192	$42,377	2.9%	1	1
Iowa	$30,732	$31,575	$32,741	$34,916	$36,680	5.1%	4	5
Kansas	$30,992	$32,130	$34,525	$36,525	$37,978	4.0%	2	2
Missouri	$30,283	$31,202	$32,514	$33,964	$35,228	3.7%	5	6
Nebraska	$31,827	$32,847	$34,053	$36,372	$37,730	3.7%	3	3
Oklahoma	$28,481	$30,237	$32,755	$34,997	$36,899	5.4%	6	4
United States	$33,157	$34,690	$36,794	$38,615	$39,751	2.9%		

Per Capita Disposable Personal Income

	2004*	2005*	2006*	2007*	2008*	2007-08 % change	Descending Rank 2007	Descending Rank 2008
Colorado	$31,779	$33,221	$34,632	$35,697	$37,039	3.8%	1	1
Iowa	$27,981	$28,484	$29,285	$31,134	$32,919	5.7%	5	5
Kansas	$28,009	$28,701	$30,558	$32,111	$33,642	4.8%	2	3
Missouri	$27,360	$27,913	$28,892	$30,022	$31,339	4.4%	3	6
Nebraska	$28,851	$29,520	$30,266	$32,237	$33,678	4.5%	4	2
Oklahoma	$25,911	$27,183	$29,214	$31,195	$33,143	6.2%	6	4
United States	$29,588	$30,508	$32,263	$33,665	$34,949	4.3%		

Disposable Personal Income as Percent of Personal Income

	2004*	2005*	2006*	2007*	2008*
Colorado	89.3%	88.3%	87.4%	86.7%	87.4%
Iowa	91.0%	90.2%	89.4%	89.2%	89.7%
Kansas	90.4%	89.3%	88.5%	87.9%	88.6%
Missouri	90.3%	89.5%	88.9%	88.4%	89.0%
Nebraska	90.6%	89.9%	88.9%	88.6%	89.3%
Oklahoma	91.0%	89.9%	89.2%	89.1%	89.8%
United States	89.2%	87.9%	87.7%	87.2%	87.9%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," October 2009, http://www.bea.gov/scb/pdf/2009

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, January 2009

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions		Standard Deductions	
			Up To	Over	Single	Dependents	S	M/J
Colorado	4.63%	1	--------Flat Rate---------		-	-	-	-
Iowa	0.36%-8.98%	9	$1,407	$63,315	$40	$40	$1,750	$4,310
Kansas	**3.5%-6.45%**	**3**	**$15,000**	**$30,000**	**$2,250**	**$2,250**	**$5,450**	**$10,900**
Missouri	1.5%-6.0%	10	$1,000	$9,000	$2,100	$1,200	$5,450	$10,900
Nebraska	2.56%-6.84%	4	$2,400	$27,000	$106	$106	$5,450	$10,900
Oklahoma	0.5%-5.5%	7	$1,000	$8,700	$1,000	$1,000	$4,250	$8,500

State Notes:

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

Iowa and Missouri allow some or all of federal income tax paid to be deducted from state taxable income.

Kansas, Nebraska effectively double bracket widths for married couples filing jointly. **Oklahoma** increases, but does not double, all or some bracket widths for joint filers. **Iowa and Missouri** do not adjust their brackets for joint filers.

Iowa, Missouri have county or city level income taxes, in Iowa the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction is 0.3%, in Missouri it is 0.12%.

Source: State Individual Income Tax Rates, http://www.taxfoundation.org/files/state_ind_income_rates

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, 2008.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA and MTC definitions for 3-factor; all income apportionable business income under 2-factor.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Abides by MTC regulations	All income is presumed to be business income.	NA
Tax Base nonbusiness income	MTC definitions for 3-factor; all income is apportionable business income under 2-factor; apply both a transactional and a functional test.	Income not earned as part of a unitary business.	Any income other than business income.	Abides by MTC regulations	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
Tax Rate	4.63%	$0-25,000: 6% $25,001-100,000: 8% $100,001-250,000: 10% $250,001 or more: 12%	4% ≤$50,000 3.1% > $50,000	6.25%	$0-50,000: 5.58% $50,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2009 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, 2008.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	5.3%	4.225%	5.0%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	Monthly:Tax Liability>=$300/mo Quarterly:Tax Liability<$300/mo Annually:Tax Liability<$15/mo	Monthly:Tax due>$500/mo Quarterly:Tax due=$120 and $6,000/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>=$500 sales tax/mo Quarterly:Tax Liability>$45 but <$500 sales tax/mo Annually:Tax Liability<$45 sales tax/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	see www.revenue.state.co.us/pdf/drp1002.pdf	1% - 2% (sls only)	0.1% - 3.0%	0.5% - 6%	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, transportation districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available

Source: 2009 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

									K.S.A.:
Bingo Tax									79-4704
Bingo faces	$0.002								
Retail price - Instant	1.00%								
Car Line Tax/gross earnings			2.5%						79-907
Cigarette Tax	Package of 20		$0.79	Package of 25	$0.99				79-3310
Corporation Tax	total taxable income	@	4.00%	plus	3.35%	surtax on taxable income over $50,000	7.350%	(TY07)	79-32,110
	total taxable income	@	4.00%	plus	3.10%	surtax on taxable income over $50,000	7.100%	(TY08)	79-32,110
Corporate Franchise Tax	TY06	0.125% of total net worth (for entities with $100,000 or more of net worth in the state).							79-5401
	TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities $1,000,000 or more								
Drycleaning									
Environmental Surcharge/gross receipts			2.5%						65-34,141
Solvent Fee (chlorinated)/gallon			$5.50						65-34,150
Solvent Fee (non-chlorinated)/gallon			$0.55						65-34-151
Drug Stamp Tax									79-5202
Marijuana:				Controlled Substance:					
Processed -	$3.50 per gram or portion of gram			Cont. Substance/gram or portion of gram-		$200/gram or portion of gram			
Wet Plant -	$0.40 per gram or portion of gram			Cont. Substance/50 dose unit or portion of unit-		$2,000/50 dose unit or portion of unit			
Dry Plant -	$0.90 per gram or portion of gram								
Environ. Fee/gallon petroleum product			$0.01	each of two funds has maximum and minimum limits					65-34,117
Estate Tax									
TY 06 Equal to maxiumum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax"									79-15,102
TY 07 and TY 08			TY07			TY08			79-15,126
Not over $1,000,000			Zero			Zero			
Over $1,000,000 but not over $2,000,000			3% of excess over $1,000,000			1% of excess over $1,000,000			
Over $2,000,000 but not over $5,000,000			$30,000 + 6% of excess over $2,000,000			$10,000 + 2% of excess over $2,000,000			
Over $5,000,000 but not over $10,000,000			$210,000 + 8% of excess over $5,000,000			$70,000 + 5% of excess over $5,000,000			
Over $10,000,000			$610,000 + 10% of excess over $10,000,000			$320,000 + 7% of excess over $10,000,000			
Individual Income Tax									79-32,110
Tax Rates, Resident, married, joint									
taxable income not over	$30,000	@	3.50%						
taxable income not over	$60,000	@	$1,050	plus	6.25%	over $30,000			
taxable income over	$60,000	@	$2,925	plus	6.45%	over $60,000			
Tax Rates, Resident, others									
taxable income not over	$15,000	@	3.50%						
taxable income not over	$30,000	@	$525 plus 6.25% of excess over $15,000						
taxable income over	$30,000	@	$1,462.50 plus 6.45% of excess over $30,000						
Liquor Gallonage Tax									
Strong Beer and CMB/gallon			$0.18						41-501
Alcohol & Sprits/gallon			$2.50						41-501
Light Wine/gallon			$0.30						41-501
Fortified Wine/gallon			$0.75						41-501
Liquor Excise Tax (Drinking Establishments)			10.00%	Gross receipts					79-41a02
Liquor Enforcement (Liquor Stores)			8.00%	Gross receipts					79-4101
Mineral Tax									79-4217, 4219
Oil/gross taxable value			8.00%	with	3.67%	property tax credit			
Gas/gross taxable value			8.00%	with	3.67%	property tax credit			
Coal/ton			$1.00						
Motor Fuel Tax/per Gallon									
Regular Motor Fuel/gallon			$0.24						79-34,141
Gasohol/gallon			$0.24						79-34,141
Diesel/gallon			$0.26						79-34,141
LP-Gas/gallon			$0.23						79-34,141
E-85/gallon			$0.17						79-34,141
Compress Nat Gas/120 CF = gallon			$0.23						KAR. 92-14-9
Trip Permits/each			$13.00/24 hr; $25.00/72 hr (eff 7/1/2006)						79-34,118
Oil Inspection Fee/barrel (50 gallons)			$0.015/barrel						55-426
Privilege Tax									
Banks	total net income	@	2.25%	plus	2.125%	surtax on taxable income over $25,000	4.375%		79-1107
Trusts and S&Ls	total net income	@	2.25%	plus	2.25%	surtax on taxable income over $25,000	4.50%		79-1108
Property Tax (State levy) Assessed Valuation				1.5 mills					76-6b01
State School District Finance Levy				20 mills					76-6b02
Sales and Use Tax									
State Retailers Sales Tax			5.3%						79-3603
State Compensating Use Taxes			5.3%						79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities								12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities								12-191
Sand Royalty/per ton			$0.15/ton						70a-102
Tire Tax/per tire (New Tires)			$0.25						65-3424
Tobacco Tax (wholesale price)			10.00%						79-3371
Vehicle Rental Excise Tax/gross receipts			3.5%	for rentals not exceeding 28 days					79-5117
Water Protection Fee/1,000 gallons			$0.032						82a-954
($0.03 is collected for the Kansas Water Office and $.002 is collected for H&E, K.A.R. 28-15-12.)									
Clean Drinking Water Fee/1,000 gallons			$0.030						82a-2101

FY 2009 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
Cigarette & Tobacco Taxes		State General Fund				79-3387
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Drug Stamp Tax		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
Drycleaning Environmental Surcharge		Drycleaning Facility Release Trust Fund				65-34,141
Drycleaning Solvent Fees		Drycleaning Facility Release Trust Fund				
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Estate Tax		State General Fund				79-15,100
Individual Income		State General Fund				79-32,105
		then and 2% (of withholding) to IMPACT Fund.				74-50,107
Liquor Gallonage Tax (d)	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
	balance	State General Fund				41-501
Liquor Enforcement Tax		State General Fund				79-4108
Liquor Excise Tax	25%	State General Fund, then				79-41a03
	70%	Local Alcoholic Liquor Fund		to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			15th of Mar, June, Sept, Dec	79-41a03
Minerals (Severance) Tax	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 4.96% in FY 09; 7.44% in FY10)				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Oil Inspection Fee	2/3	State General Fund				55-427
	1/3	Petroleum Inspection Fee Fund until $100,000 in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
Motor Fuel Taxes	$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	$50 thousand/qrtr	Kansas Qualified Biodisel Fuel Producer Incentive Fund				79-34,156
	$625 thousand/qrtr	County Equalization & Adjustment Fund			15th of Jan, April, July, Oct	79-3425c
		33.63% Special City/County Highway Fund				79-34,142
		66.37% State Highway Fund				
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Privilege Tax		State General Fund				79-1112
Property Tax (Statewide	1 mill	Educational Building Fund				76-6b01, 76-6b02
Assessed Value)	.5 mill	Institutional Building Fund				76-6b04
Property Tax - Motor Carrier		State General Fund				79-6a04, 6a10
		then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Property Tax - Motor Vehicle		County Treasurers				79-5109
		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
			1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Private Car Line Tax		Car Company Tax Fund				79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
		State Water Plan Fund	25%	to counties and drainage districts, after expenses		82a-309
				2/3 of 50% is to drainage district on the river	yearly	82a-309
				1/3 of 50% to other drainage districts in county	yearly	82a-309

FY 2009 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)
Sales and Use (State)			87.7%	State General Fund		79-3620, 3710
			12.3%	State Highway Fund		
Tires Excise Tax (New Tires)		Waste Tire Management Fund				65-3424
Transient Guest	98%	County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2%	State General Fund				12-1694
						12-1694
Water Protection Fee		State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3%	State Water Plan Fund				
	4.7%	State Highway Fund				82a-2101
Vehicle Title and		County Treasurers				8-145, 8-145d
Registration Fees (b)		then remainder to State Highway Fund & $3.50 per title to Kansas Highway Patrol Mtr Veh Fund				8-145
Vehicle Dealers	50%	Dealers and Mfgr Fee Fund				8-2425
Full-Privilege Plates	50%	County Treasurer Veh Lic Fee Fund				
Veh Dealers Regular Plates		State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C &					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	50%	Alcohol Intoxication Program	20%	Forensic Lab/Mat Fee Fund		8-241
	20%	Juvenile Detention Facility	10%	Driving Under the Influence Equip Fund		
Failure to Comply	50%	Vehicle Operating Fund				8-2110
Reinstatement Fee	37.5%	Alcohol Intoxication Program				
(collected by court)	12.5%	Juvenile Detention Facility				

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; $5.00 registration service fee; and up to $15,000/year for extra compensation.

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

Financial institutions seeking certificates of title on motor vehicles based upon repossession pay 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 07	Individual Income Tax Liability (Per cap) TY 07	Sales Tax FY 09	Sales Tax (Per cap) FY 09	Vehicle Property TY 08	Vehicle Property (Per cap) TY 08	Real/Personal Property TY 08	Real/Personal Property (Per cap) TY 08
Allen	$7,855,495	$586	$7,348,340	$552	$1,618,259	$122	$13,043,570	$979
Anderson	$4,170,922	$527	$3,029,221	$379	$982,039	$123	$10,832,708	$1,357
Atchison	$8,286,644	$500	$7,712,124	$468	$1,742,751	$106	$17,334,742	$1,052
Barber	$3,806,669	$795	$4,269,159	$913	$590,141	$126	$13,142,174	$2,812
Barton	$22,316,245	$804	$23,560,168	$850	$4,234,716	$153	$36,510,296	$1,318
Bourbon	$8,145,495	$550	$7,095,305	$478	$1,616,158	$109	$13,806,089	$930
Brown	$5,499,476	$546	$5,471,352	$547	$1,037,750	$104	$11,822,753	$1,181
Butler	$66,052,973	$1,048	$31,149,295	$490	$9,043,274	$142	$85,026,982	$1,338
Chase	$1,481,926	$514	$842,000	$300	$343,562	$123	$5,183,243	$1,849
Chautauqua	$1,734,019	$456	$1,183,076	$314	$512,202	$136	$4,395,186	$1,166
Cherokee	$6,476,574	$304	$5,687,030	$270	$1,895,232	$90	$15,731,047	$746
Cheyenne	$1,577,721	$563	$1,433,292	$523	$308,029	$112	$4,130,810	$1,506
Clark	$1,613,004	$770	$897,327	$426	$414,391	$197	$7,721,104	$3,663
Clay	$4,927,837	$567	$4,131,865	$466	$1,072,411	$121	$10,331,447	$1,166
Cloud	$4,860,079	$518	$6,679,229	$707	$1,322,132	$140	$11,398,240	$1,206
Coffey	$6,064,136	$717	$3,740,144	$445	$622,524	$74	$34,114,818	$4,057
Comanche	$1,184,404	$627	$1,136,519	$583	$258,327	$132	$6,095,997	$3,126
Cowley	$22,620,459	$660	$17,202,572	$505	$4,439,023	$130	$34,496,504	$1,013
Crawford	$20,961,797	$539	$20,668,956	$532	$3,597,271	$93	$30,865,638	$794
Decatur	$1,350,206	$457	$1,104,468	$379	$429,052	$147	$5,578,206	$1,916
Dickinson	$12,488,622	$659	$9,520,853	$493	$2,043,567	$106	$19,287,702	$998
Doniphan	$3,132,742	$404	$1,988,810	$257	$744,013	$96	$8,909,253	$1,149
Douglas	$87,191,886	$768	$67,918,970	$592	$9,490,555	$83	$132,796,677	$1,157
Edwards	$1,949,391	$628	$1,232,952	$400	$401,024	$130	$6,572,271	$2,132
Elk	$1,412,665	$465	$821,270	$270	$437,395	$144	$4,183,626	$1,373
Ellis	$23,338,288	$850	$30,609,022	$1,101	$2,841,642	$102	$37,977,569	$1,366
Ellsworth	$3,845,631	$609	$2,640,796	$423	$851,806	$136	$8,994,772	$1,439
Finney	$22,600,163	$590	$32,747,588	$799	$3,493,889	$85	$52,753,618	$1,287
Ford	$18,671,426	$560	$22,703,824	$682	$4,208,621	$126	$38,780,383	$1,165
Franklin	$16,722,211	$632	$12,731,923	$479	$2,801,691	$105	$28,874,639	$1,087
Geary	$12,077,829	$480	$20,419,896	$655	$2,676,066	$86	$27,410,547	$879
Gove	$1,739,445	$660	$1,817,231	$713	$373,104	$146	$6,164,048	$2,419
Graham	$1,868,076	$717	$1,977,000	$763	$364,509	$141	$8,940,646	$3,449
Grant	$5,846,358	$780	$5,536,579	$749	$661,528	$89	$31,064,916	$4,201
Gray	$4,678,187	$829	$2,244,098	$395	$948,071	$167	$9,237,778	$1,624
Greeley	$1,118,957	$863	$582,664	$460	$244,815	$193	$4,965,925	$3,923
Greenwood	$6,217,637	$889	$2,357,287	$344	$954,595	$139	$8,580,929	$1,251
Hamilton	$1,738,063	$660	$1,137,080	$432	$357,185	$136	$8,344,093	$3,171
Harper	$4,948,751	$850	$3,437,925	$587	$828,374	$141	$10,511,103	$1,795
Harvey	$27,658,861	$826	$18,074,545	$537	$3,411,595	$101	$30,213,257	$897
Haskell	$3,716,068	$922	$2,588,075	$660	$347,769	$89	$19,743,085	$5,038
Hodgeman	$1,058,203	$537	$854,424	$439	$348,475	$179	$6,255,709	$3,211
Jackson	$7,631,781	$569	$4,845,942	$366	$1,470,722	$111	$11,921,125	$900
Jefferson	$13,688,808	$741	$4,358,929	$237	$2,321,874	$126	$19,469,230	$1,057
Jewell	$1,509,781	$472	$957,304	$305	$501,985	$160	$5,791,155	$1,843
Johnson	$774,227,419	$1,471	$481,645,776	$902	$72,579,006	$136	$920,739,582	$1,724
Kearny	$2,667,432	$643	$1,370,358	$329	$369,322	$89	$22,624,234	$5,440
Kingman	$6,759,870	$864	$4,146,787	$537	$915,556	$119	$14,845,083	$1,923
Kiowa	$1,772,120	$600	$1,702,293	$670	$329,116	$130	$9,213,089	$3,626
Labette	$11,112,613	$506	$10,595,584	$484	$2,790,410	$128	$20,306,904	$928
Lane	$1,393,416	$798	$1,009,417	$579	$325,751	$187	$6,415,634	$3,681
Leavenworth	$42,560,575	$578	$26,181,391	$352	$7,081,083	$95	$68,544,632	$923
Lincoln	$1,529,134	$465	$948,016	$291	$436,142	$134	$5,935,081	$1,820
Linn	$5,216,860	$534	$2,509,456	$261	$963,376	$100	$18,156,498	$1,888
Logan	$1,973,121	$751	$1,595,873	$615	$406,848	$157	$5,914,456	$2,281
Lyon	$19,979,858	$555	$20,015,331	$563	$3,499,067	$98	$31,357,631	$882
Marion	$7,028,326	$574	$4,247,895	$351	$1,415,563	$117	$14,813,069	$1,224
Marshall	$6,771,711	$665	$6,123,914	$602	$1,447,205	$142	$13,582,983	$1,335
McPherson	$25,818,486	$884	$19,541,067	$673	$3,315,233	$114	$37,362,492	$1,286
Meade	$2,794,638	$635	$1,921,777	$441	$548,144	$126	$12,564,951	$2,883
Miami	$24,841,534	$799	$13,421,264	$433	$3,864,866	$125	$42,786,462	$1,381
Mitchell	$5,338,933	$847	$4,141,887	$658	$1,078,545	$171	$8,779,380	$1,395
Montgomery	$20,715,175	$600	$20,985,576	$610	$4,107,241	$119	$62,989,657	$1,831
Morris	$3,287,189	$551	$2,352,776	$390	$646,075	$107	$7,806,820	$1,293
Morton	$2,236,911	$736	$1,655,989	$556	$318,875	$107	$16,318,011	$5,480
Nemaha	$6,326,470	$620	$4,699,912	$465	$1,264,312	$125	$11,275,862	$1,115
Neosho	$9,340,304	$576	$10,358,250	$638	$2,316,736	$143	$18,193,869	$1,121
Ness	$2,477,461	$828	$3,175,393	$1,078	$479,218	$163	$9,305,423	$3,160
Norton	$3,300,668	$609	$2,613,784	$487	$637,792	$119	$5,669,804	$1,056
Osage	$9,277,383	$564	$4,185,735	$256	$1,804,406	$111	$15,932,441	$976

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 07	Individual Income Tax Liability (Per cap) TY 07	Sales Tax FY 09	Sales Tax (Per cap) FY 09	Vehicle Property TY 08	Vehicle Property (Per cap) TY 08	Real/Personal Property TY 08	Real/Personal Property (Per cap) TY 08
Osborne	$2,112,079	$546	$1,957,697	$515	$632,298	$166	$5,660,479	$1,488
Ottawa	$3,758,771	$626	$1,426,386	$237	$792,177	$131	$8,870,076	$1,472
Pawnee	$4,007,837	$625	$3,023,706	$481	$928,016	$148	$9,438,697	$1,500
Phillips	$3,087,092	$576	$2,774,348	$520	$779,493	$146	$7,551,077	$1,414
Pottawatomie	$15,694,691	$809	$20,722,862	$1,052	$1,595,338	$81	$35,005,617	$1,777
Pratt	$8,119,904	$861	$8,952,393	$951	$1,562,567	$166	$24,132,206	$2,564
Rawlins	$1,523,945	$596	$1,164,336	$465	$396,975	$159	$4,330,713	$1,730
Reno	$44,138,988	$699	$45,095,467	$711	$7,830,601	$123	$73,586,261	$1,160
Republic	$2,703,071	$552	$2,036,614	$423	$751,982	$156	$7,376,860	$1,533
Rice	$5,919,511	$587	$4,544,326	$452	$1,278,793	$127	$14,594,328	$1,451
Riley	$38,584,937	$559	$38,534,818	$542	$4,231,561	$60	$52,059,421	$733
Rooks	$4,083,029	$791	$3,325,758	$648	$693,905	$135	$12,245,456	$2,384
Rush	$2,015,758	$628	$1,063,042	$329	$486,763	$151	$5,878,770	$1,819
Russell	$5,049,678	$750	$4,511,635	$679	$1,225,452	$185	$15,366,556	$2,314
Saline	$45,162,414	$827	$50,161,490	$918	$5,433,076	$99	$59,644,201	$1,091
Scott	$3,820,207	$836	$3,181,939	$695	$795,287	$174	$11,389,252	$2,488
Sedgwick	$518,750,955	$1,090	$381,378,522	$790	$52,559,300	$109	$504,289,366	$1,044
Seward	$11,787,087	$510	$18,602,197	$808	$2,091,993	$91	$33,530,056	$1,457
Shawnee	$150,531,046	$868	$130,496,208	$747	$20,989,491	$120	$205,519,806	$1,176
Sheridan	$2,099,328	$842	$1,580,913	$630	$415,982	$166	$4,794,727	$1,910
Sherman	$3,802,765	$638	$4,906,465	$816	$779,909	$130	$7,860,131	$1,307
Smith	$2,259,477	$572	$1,857,538	$476	$677,768	$174	$6,405,491	$1,642
Stafford	$2,623,264	$598	$1,946,323	$450	$584,056	$135	$11,458,131	$2,649
Stanton	$2,029,095	$939	$1,002,630	$467	$277,769	$129	$11,388,261	$5,302
Stevens	$4,357,504	$861	$3,341,776	$661	$434,961	$86	$28,772,544	$5,691
Sumner	$16,098,270	$674	$8,658,571	$367	$3,315,778	$140	$27,988,758	$1,185
Thomas	$5,263,324	$720	$8,088,040	$1,111	$1,162,093	$160	$11,504,622	$1,581
Trego	$1,993,253	$681	$2,133,990	$740	$490,650	$170	$7,323,730	$2,541
Wabaunsee	$4,615,605	$672	$1,408,149	$203	$862,073	$125	$9,288,377	$1,342
Wallace	$1,044,087	$717	$782,779	$558	$231,344	$165	$3,807,042	$2,712
Washington	$3,263,665	$559	$1,895,567	$327	$816,098	$141	$9,489,885	$1,639
Wichita	$2,429,036	$1,104	$1,130,649	$526	$457,673	$213	$4,642,438	$2,161
Wilson	$6,524,994	$665	$4,051,504	$418	$1,050,956	$108	$11,159,447	$1,151
Woodson	$1,737,963	$524	$1,010,362	$308	$495,864	$151	$4,347,096	$1,323
Wyandotte	$70,798,209	$460	$96,522,684	$626	$17,040,640	$110	$198,474,845	$1,286
Total	$2,779,419,269	$1,006	$1,922,863,612	$686	$326,292,688	$116	$3,769,914,382	$1,345

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

Selected 2009 Enacted Kansas Legislation

Administrative

Senate Bill 87 amends the Kansas Administrative Procedure Act (KAPA) and the Act for Judicial Review and civil enforcement of Agency Actions, commonly known as the Kansas Judicial Review Act (KJRA). Among a number of amendments, designation of the Director of Taxation and Director of Property Valuation as agency heads was provided for the purposes of administrative proceedings. The Directors of Vehicles and ABC can also be considered agency heads for purposes of the administrative proceedings.

House Bill 2365 gives the Secretary of Revenue authority to equitably resolve any assessment resulting from an audit that is pending in the Administrative Appeals Process.

Estate Tax

House Bill 2365 clarifies that agricultural land is to be use-valued for Kansas Estate Tax purposes whether held directly by decedent or non-publicly traded legal entities, such as Partnerships, LLCs, Corporations, etc.

Homestead

House Bill 2365 expands eligible claimants to include disabled veterans and surviving spouses of disabled veterans, which would continue to remain eligible until such time as they remarry.

Income Tax

House Bill 2365 reduces most credits claimed in 2009 and 2010 to an amount equal to the lesser of a) 90% of current and prior year credit; or b) 90% of the current year tax liability. Carryforward credits are reduced by 10%, which is not recoverable, with the exception of the High Performance Incentive Program credits and the Business and Job Development credits.

High Performance Incentive Program credits: Taxpayers with written approval from the Secretary of Commerce prior to June 1, 2009 are allowed to claim the lesser of 90% of the credit earned or 90% of the tax liability in 2009 and 2010. All of the reduction may be carried forward to 2011 and beyond. For credits with written approval from the Secretary of Commerce on and after June 1, 2009, taxpayers are allowed to claim the lesser of 90% of the credit earned, or 90% of the tax liability in 2009 and 2010. The 10% reduction is not recoverable.

Business and Job Development carryforward credits earned in 2008 and before: 10% reduction in 2009 and 2010 and all of the reduction may be carried forward to 2011 and beyond. Credits earned in 2009 and after have a 10% reduction in 2009 and 2010. The 10% reduction is not recoverable, as it cannot be claimed in future Tax Years.

The Telecommunications and Railroads credits and Business Machinery and Equipment credits are allowed 90% of the credit earned. This 10% reduction is not recoverable and any remaining credit greater than the tax liability is refunded to the taxpayer.

The Historical Preservation Credit is not subject to the 10% reduction. It will be capped at $3,750,000 for Fiscal Years 2010 and 2011.

The Film Production credits are suspended for tax years 2009-2010.

Additional provisions clarify deadlines applicable to filing income tax refund claims. It clarifies that a taxpayer has 3 years from the date the original return is due, including any extensions allowed, to file a refund claim. Statute of limitation is tolled if taxpayer fails to file an amended return with 180 days of issuance of an IRS adjustment.

Selected 2009 Enacted Kansas Legislation

Liquor Tax

Senate Bill 212 amends the Liquor Control Act and the Club and Drinking Establishment Act. This bill permits in-state and out-of-state wineries to directly ship wine to consumers in the State of Kansas upon obtaining a special order shipping license. It also allows for a drinking establishment to store wine on the premise which had been sold to a customer for future consumption. The bill amends the Act by allowing the governing body of any city or county to request, at any time, the Director of the Division of Alcoholic Beverage Control to hold a hearing to determine if a club or drinking establishment license should be revoked or suspended.

Property Tax

Senate Bill 98 renews the mandatory school district general fund property tax levy; amends the definition of public utility; and adds specific factors needed to be considered in the determination of fair market value for property tax purposes.

Sales Tax

House Bill 2026 retroactively validates the results of local sales tax elections held in Lyon and Rawlins counties in August 2008. Voters approved both ballot questions.

House Bill 2321 expands the definition of "political subdivision" within the sales tax law to include the Horsethief Reservoir Benefit District, effectively extending a sales tax exemption to purchases made by or on behalf of that entity.

House Bill 2324 creates the Community Investment District Act (CID). The purpose of a CID is to promote and support economic development, including tourism and cultural activities.

House Bill 2365 provides for the statute of limitations for sales and use tax refund claims be reduced from three years to one year, effective for all claims filed after June 15, 2009. This is effective for all claims filed after June 15, 2009. The bill also gives new exemptions for Goodwill Industries Easter Seals of Kansas Inc., and Goodwill Industries of Kansas, Inc., All American Beef Battalion, Inc., Sheltered Living, Inc., and Kansas Fairgrounds Foundation.

Senate Bill 404 *(from Legislative Session 2006*) In 2006, the Kansas Legislature provided an exemption for three years for cash rebates granted by a manufacturer to a purchaser or lessee of a new motor vehicle if paid directly to the retailer as a result of original sales. The exemption had a sunset date of June 30, 2009. The 2009 Legislature did not make provisions to extend the sunset date, therefore, effective July 1, 2009, all manufacturer's rebates on new motor vehicles sold or leased in Kansas will be subject to Kansas retailers' sales or Kansas compensating use tax.

Motor Vehicle Legislation

House Bill 2096 creates the Kansas DUI Commission and amends other existing statutes relating to driving under the influence of alcohol or drugs and DUI penalties. The Kansas DUI Commission is required to review Kansas DUI statutes, review DUI statutes in other states, review evaluation, treatment, and supervision practices, enforcement strategies, develop a legislative proposal for centralized recordkeeping, gather and assess information on all groups and committees working on DUI issues, review proposals introduced in the 2009 Legislative Session, and consider other DUI related proposals as directed by chairpersons of the standing Committees of House and Senate Judiciary, and Corrections and Juvenile Justice.

House Bill 2134 makes several changes to law regarding license plates, particularly distinctive license plates. The bill authorizes the issuance of distinctive "Support Kansas Arts" license plates. It allows specific combination of letters, numbers, or both on a plate to be assigned to only one vehicle in the state. The bill amends the definition of "disabled veteran" for eligibility for receiving a distinctive license plate. It also exempts "In God We Trust" distinctive license plates from requirements that the person or organization sponsoring a distinctive license plate submit a nonrefundable amount to defray the costs of the Division of Vehicles to develop the plate. And finally, the bill increases from $10,000 to $20,000 the limit

on the nonrefundable amount a person or organization sponsoring a distinctive license plate is required to submit to the Division of Vehicles.

House Bill 2143 modifies the requirements for driving permits and drivers' licenses for drivers younger than 17 years old, for those who first get a driver's permit or license after January 1, 2010.

House Bill 2147 requires the driver or owner of a vehicle involved in a noninjury, non-fatal accident to make every reasonable effort to move the vehicle out of the roadway.

House Bill 2152 defines and regulates the operation of golf carts, regulates the operation of work-site utility vehicles, amends the definitions of "all-terrain vehicle" and "micro utility truck," amends the law concerning liens on vehicles, and amends state law regarding carriers required to obtain a certificate, license, or permit from or file certain types of information with the Kansas Corporation Commission.

House Bill 2258 requires surrender of a nonrepairable vehicle certificate or title to the Division of Vehicles if a vehicle is crushed. The existing law requires surrender of a nonrepairable vehicle certificate or title only when a vehicle has been dismantled, disassembled or recycled and sold to a scrap processor for recycling. The bill also licenses and regulates vehicle crushers, vehicle recyclers, scrap metal recyclers, rebuilders, and salvage vehicle pools under the vehicle Dealers and Manufacturers Licensing Act, with these changes to the Act.

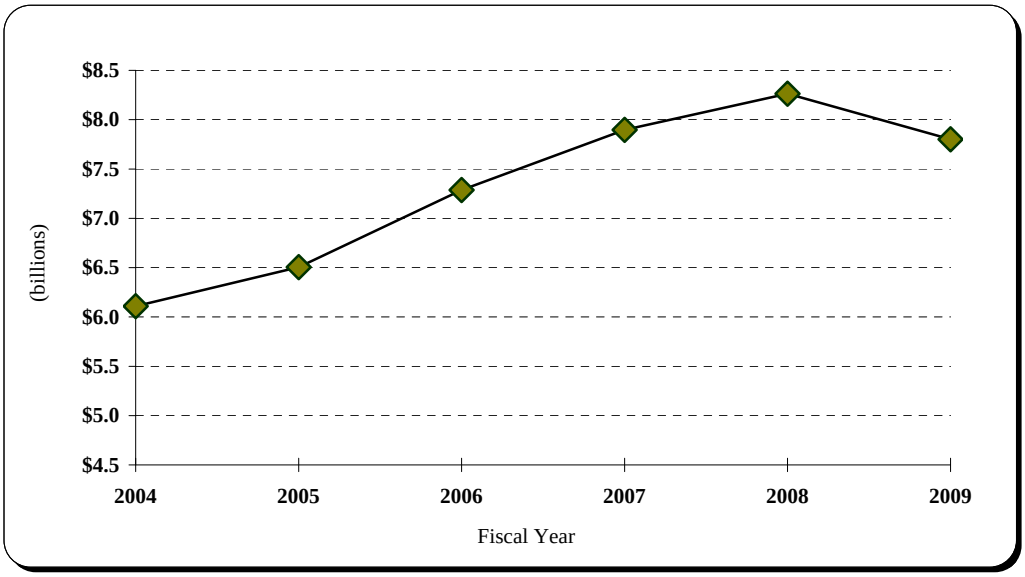
Senate Bill 158 amends the statute on failure to comply with a traffic citation to authorize, in lieu of suspension, a driver's license restriction to eligible drivers. The driver is required to submit a written request for the license restriction, along with a nonrefundable $25 application fee, to the Division of Vehicles. The application fee is applied by the Division for additional administrative costs to implement restrictive driving privileges.

Withholding Tax

Senate Bill 97 enacts the Promoting Employment Across Kansas (PEAK) Act. The bill authorizes a diversion of employee withholding taxes under certain circumstances to "qualified" companies or third parties performing services on behalf of such companies. It allows "qualified" companies to retain 95% of Kansas Withholding Taxes for a number of years, depending upon how many employees are hired and the amount of wages that are paid. The company must relocate to Kansas an existing office, business facility or department currently located outside of Kansas.

Total Department of Revenue Collections before Refunds

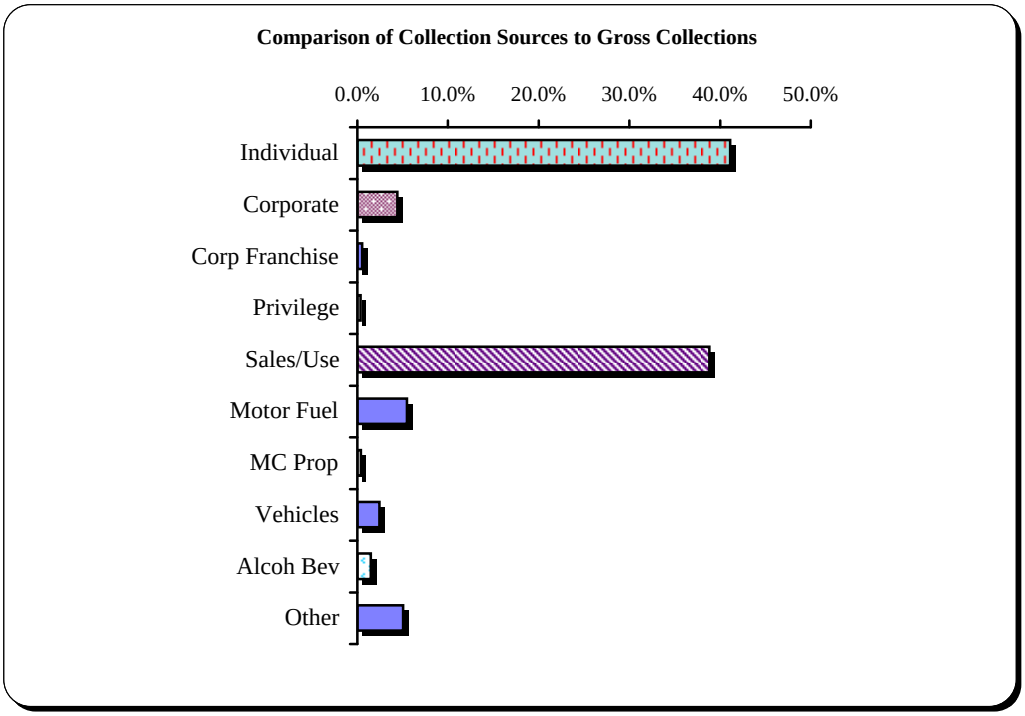
Total Department of Revenue Collections (before refunds) increased by -5.6% compared to the prior fiscal year.



Fiscal Year	Total Collections	Percent Change
2004	$6,109,082,577	5.7%
2005	$6,504,703,310	6.5%
2006	$7,286,635,054	12.0%
2007	$7,896,677,546	8.4%
2008	$8,262,533,273	4.6%
2009	$7,801,458,589	-5.6%

Gross Total Collections and by Source

Collections by Department of Revenue

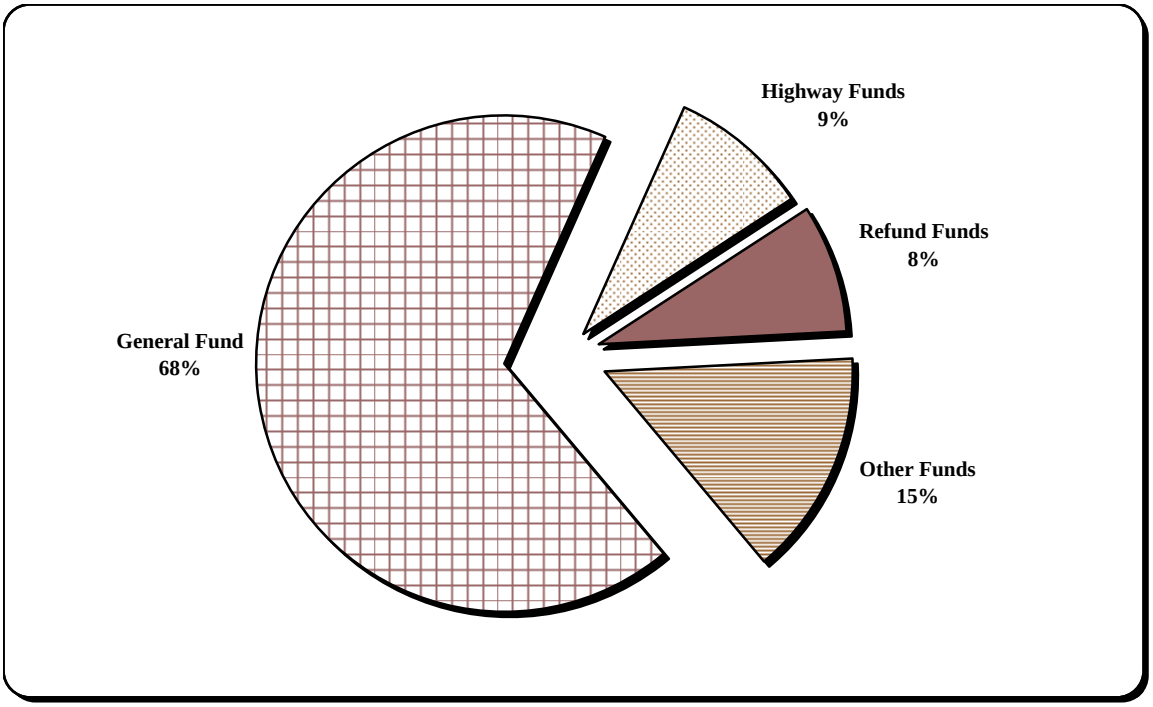


Source	Fiscal Year 2008	Fiscal Year 2009	Percent Change	Percent of FY2009 Total
Individual Income Taxes	$3,338,776,030	$3,206,597,676	-4.0%	41.1%
Corporate Income Taxes	$494,850,696	$344,696,544	-30.3%	4.4%
Corporate Franchise Tax*	$45,445,234	$41,053,329	-9.7%	0.5%
Privilege Taxes	$36,832,690	$28,490,094	-22.6%	0.4%
State and Local Sales and Use Taxes	$3,148,719,105	$3,027,196,714	-3.9%	38.8%
Motor Fuel Taxes	$437,737,717	$426,508,499	-2.6%	5.5%
Property Taxes: Motor Carrier	$29,755,694	$29,612,495	-0.5%	0.4%
Division of Vehicles	$185,033,652	$189,170,233	2.2%	2.4%
Alcoholic Beverage Control	$110,088,568	$115,538,252	5.0%	1.5%
Other Taxes and Fees	$435,293,887	$392,594,753	-9.8%	5.0%
Total	$8,262,533,273	$7,801,458,589	-5.6%	100.0%

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

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

Total Department of Revenue Collections by Distribution to Fund



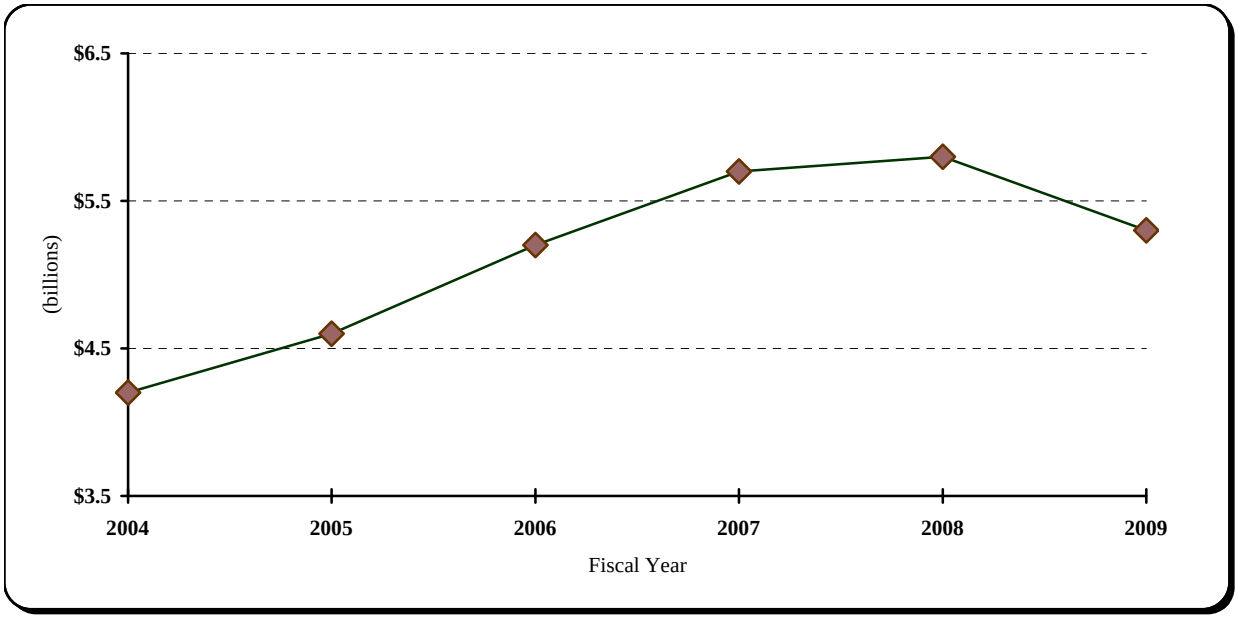
Fund	Fiscal Year 2008	Fiscal Year 2009	Percent Change	Fiscal Year 2009 Percent Total
State General Fund	$5,787,650,186	$5,286,354,279	-8.7%	67.8%
All Highway Funds	$727,497,169	$715,588,022	-1.6%	9.2%
All Refund Funds	$547,822,642	$656,805,537	19.9%	8.4%
Other Funds	$1,199,563,276	$1,142,710,751	-4.7%	14.6%
Total	$8,262,533,273	$7,801,458,589	-5.6%	100.0%

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

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

Collections by Department of Revenue

Fiscal Year 2009 State General Fund Collections decreased by -8.7% compared to the prior fiscal year.



General Fund Collections by Source

Source	Fiscal Year 2008	Fiscal Year 2009	Percent Change
Motor Carrier Property Tax *	$29,032,337	$29,256,930	0.8%
Individual Income Tax	$2,896,652,759	$2,681,999,988	-7.4%
Corporate Income	$432,077,732	$240,258,082	-44.4%
Corporate Franchise Tax**	$41,285,842	$36,253,795	-12.2%
Privilege	$33,160,072	$26,192,327	-21.0%
Estate Tax	$44,246,916	$22,529,894	-49.1%
Sales Tax	$1,711,398,084	$1,689,516,431	-1.3%
Use Tax	$246,276,790	$235,025,665	-4.6%
Alcoholic Beverage Taxes, Fees, Fines	$81,257,924	$85,922,285	5.7%
Cigarette/Tobacco Tax	$118,252,314	$112,943,474	-4.5%
Mineral Tax	$148,172,291	$124,249,308	-16.1%
Other ***	$5,837,125	$2,206,100	-62.2%
Total	$5,787,650,186	$5,286,354,279	-8.7%

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

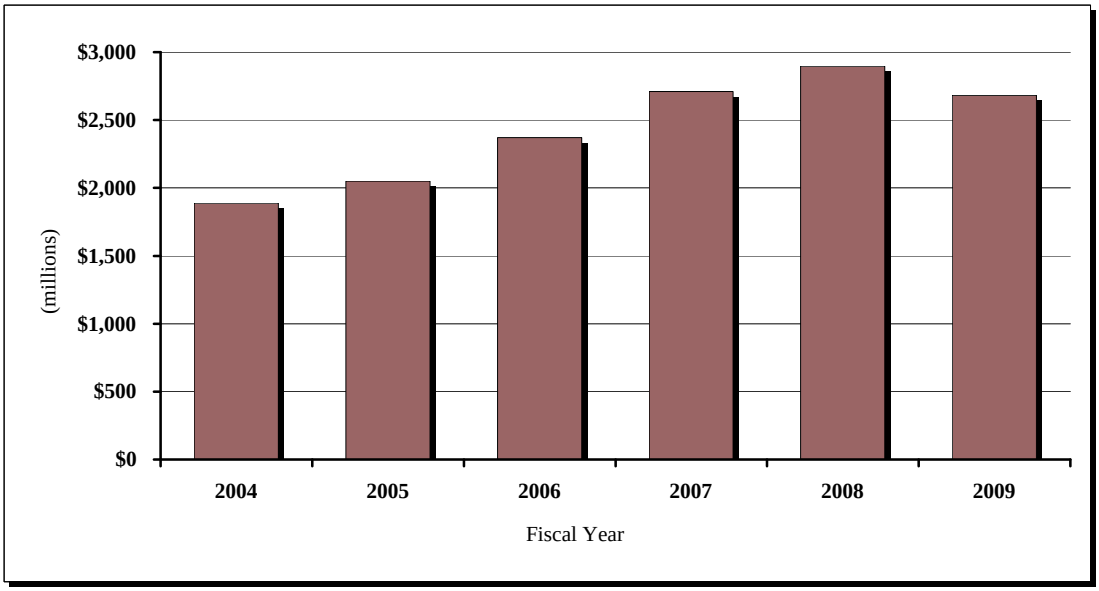
**Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

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

DIVISION OF TAX OPERATIONS

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.

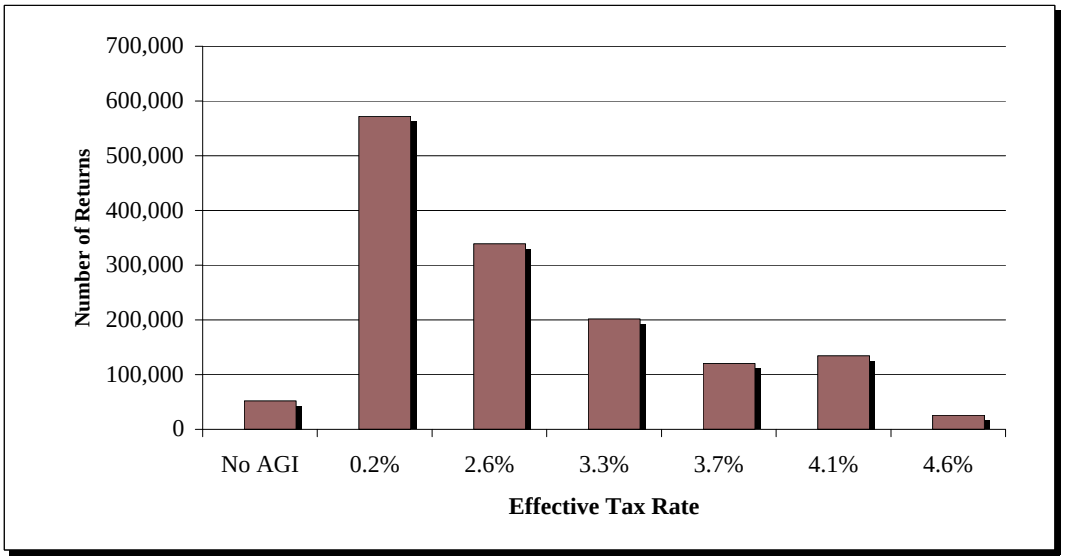


Fiscal Year	Amount Collected	Percent Change
2004	$1,888,431,039	7.9%
2005	$2,050,562,199	8.6%
2006	$2,371,252,554	15.6%
2007	$2,709,339,951	14.3%
2008	$2,896,652,759	6.9%
2009	$2,681,999,988	-7.4%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2007

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 -	52,180	($945,781,626)	($6,369,403)
0.24%	$0 - $25,000	572,199	$6,599,947,485	$15,979,513
2.62%	$25,000 - $50,000	339,385	$12,165,562,881	$318,820,134
3.30%	$50,000 - $75,000	201,670	$12,400,856,441	$409,013,081
3.69%	$75,000 - $100,000	120,218	$10,378,106,847	$383,300,513
4.13%	$100,000 $250,000	134,441	$18,798,335,052	$776,295,232
4.61%	$250,000 - Over	25,821	$19,128,988,474	$882,380,199
3.54%	Total Kansas Residents	1,445,914	$78,526,015,554	$2,779,419,269

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

Individual Income Tax for Tax Year 2007 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Per Return Rank
Allen	6,963	251,431,368	7,855,495	0.3%	$1,128	80
Anderson	4,045	139,124,627	4,170,922	0.2%	$1,031	93
Atchison	7,862	286,205,664	8,286,644	0.3%	$1,054	91
Barber	2,536	102,954,998	3,806,669	0.2%	$1,501	32
Barton	13,633	605,070,113	22,316,245	0.9%	$1,637	20
Bourbon	7,103	258,120,329	8,145,495	0.3%	$1,147	77
Brown	4,993	171,470,012	5,499,476	0.2%	$1,101	85
Butler	30,578	1,696,970,770	66,052,973	2.7%	$2,160	3
Chase	1,350	44,853,618	1,481,926	0.1%	$1,098	86
Chautauqua	1,689	58,841,846	1,734,019	0.1%	$1,027	94
Cherokee	9,547	309,865,920	6,476,574	0.3%	$678	105
Cheyenne	1,471	47,390,031	1,577,721	0.1%	$1,073	89
Clark	1,091	47,182,375	1,613,004	0.1%	$1,478	34
Clay	4,222	149,475,590	4,927,837	0.2%	$1,167	73
Cloud	4,673	154,631,193	4,860,079	0.2%	$1,040	92
Coffey	4,254	173,266,712	6,064,136	0.2%	$1,426	40
Comanche	967	36,833,523	1,184,404	0.0%	$1,225	62
Cowley	16,888	681,332,681	22,620,459	0.9%	$1,339	48
Crawford	17,904	684,727,205	20,961,797	0.8%	$1,171	71
Decatur	1,502	44,531,674	1,350,206	0.1%	$899	102
Dickinson	9,892	375,090,054	12,488,622	0.5%	$1,262	56
Doniphan	3,718	140,647,011	3,132,742	0.1%	$843	104
Douglas	47,847	2,407,025,641	87,191,886	3.5%	$1,822	8
Edwards	1,571	54,965,352	1,949,391	0.1%	$1,241	60
Elk	1,554	46,182,357	1,412,665	0.1%	$909	100
Ellis	13,664	621,400,925	23,338,288	0.9%	$1,708	15
Ellsworth	2,960	115,365,253	3,845,631	0.2%	$1,299	53
Finney	16,740	689,393,824	22,600,163	0.9%	$1,350	46
Ford	13,989	570,539,410	18,671,426	0.8%	$1,335	49
Franklin	13,260	535,236,426	16,722,211	0.7%	$1,261	58
Geary	10,786	391,943,464	12,077,829	0.5%	$1,120	83
Gove	1,437	52,012,661	1,739,445	0.1%	$1,210	66
Graham	1,418	51,359,500	1,868,076	0.1%	$1,317	50
Grant	3,289	154,263,854	5,846,358	0.2%	$1,778	10
Gray	2,803	126,554,193	4,678,187	0.2%	$1,669	18
Greeley	672	27,064,662	1,118,957	0.0%	$1,665	19
Greenwood	3,358	153,721,671	6,217,637	0.2%	$1,852	6
Hamilton	1,092	45,052,774	1,738,063	0.1%	$1,592	21
Harper	3,195	137,766,747	4,948,751	0.2%	$1,549	30
Harvey	17,680	781,591,394	27,658,861	1.1%	$1,564	26
Haskell	1,744	87,570,634	3,716,068	0.1%	$2,131	4
Hodgeman	939	33,624,004	1,058,203	0.0%	$1,127	81
Jackson	6,533	239,100,893	7,631,781	0.3%	$1,168	72
Jefferson	9,472	416,929,861	13,688,808	0.6%	$1,445	38
Jewell	1,674	51,076,819	1,509,781	0.1%	$902	101
Johnson	260,326	22,063,397,351	774,227,419	31.1%	$2,974	1
Kearny	1,711	73,384,679	2,667,432	0.1%	$1,559	27
Kingman	3,956	178,836,634	6,759,870	0.3%	$1,709	14
Kiowa	1,270	50,846,665	1,772,120	0.1%	$1,395	44
Labette	10,975	363,844,827	11,112,613	0.4%	$1,013	95
Lane	963	38,193,874	1,393,416	0.1%	$1,447	37
Leavenworth	29,801	1,355,699,981	42,560,575	1.7%	$1,428	39
Lincoln	1,621	49,901,125	1,529,134	0.1%	$943	99
Linn	4,692	175,208,535	5,216,860	0.2%	$1,112	84
Logan	1,511	55,968,766	1,973,121	0.1%	$1,306	52
Lyon	16,981	620,418,316	19,979,858	0.8%	$1,177	70
Marion	6,027	228,730,744	7,028,326	0.3%	$1,166	74
Marshall	5,742	206,206,425	6,771,711	0.3%	$1,179	68

Individual Income Tax for Tax Year 2007 by County

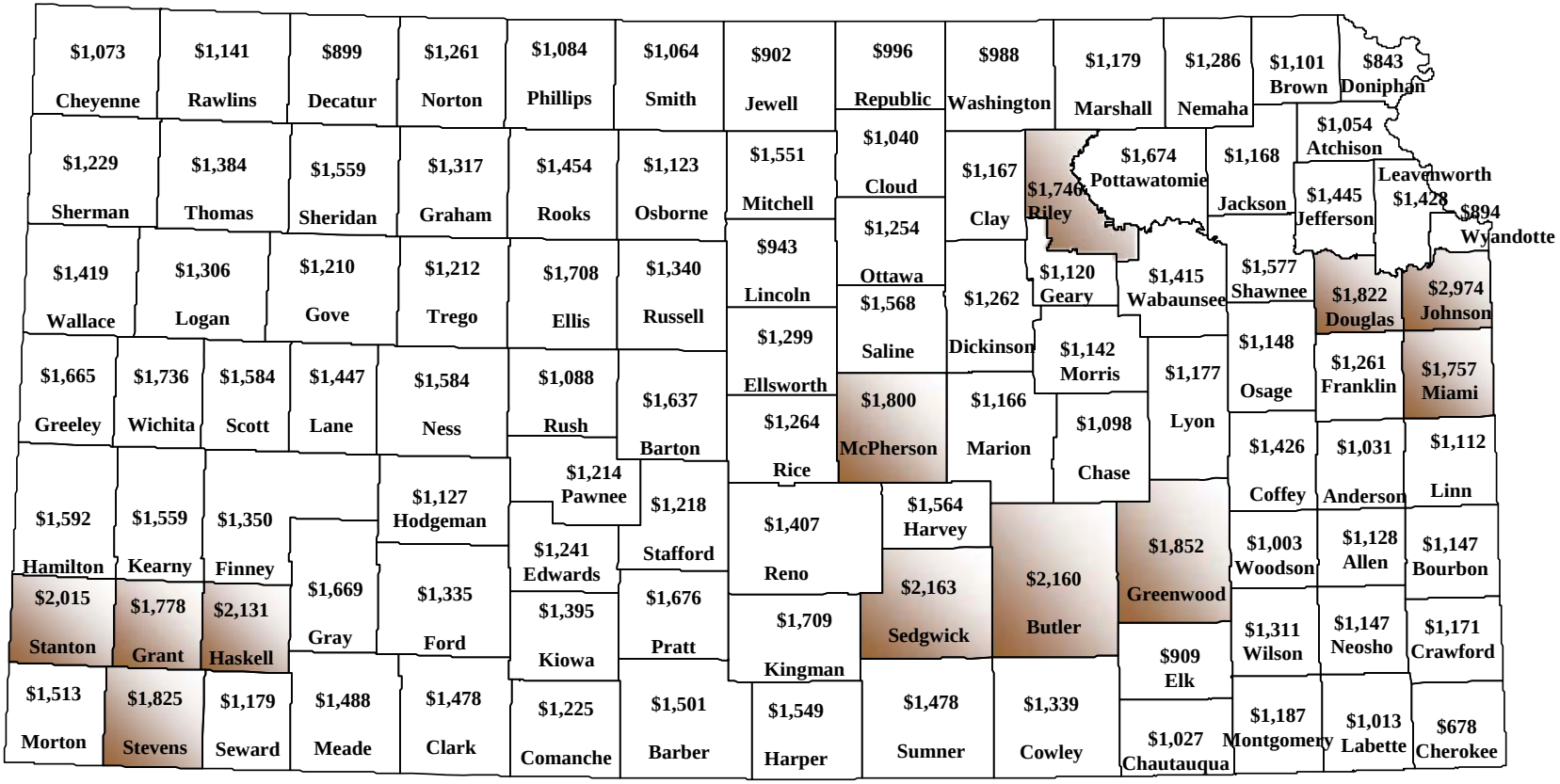
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Per Return Rank
McPherson	14,347	706,587,493	25,818,486	1.0%	$1,800	9
Meade	1,878	78,631,822	2,794,638	0.1%	$1,488	33
Miami	14,136	732,247,555	24,841,534	1.0%	$1,757	11
Mitchell	3,442	145,233,708	5,338,933	0.2%	$1,551	29
Montgomery	17,457	649,984,867	20,715,175	0.8%	$1,187	67
Morris	2,878	101,011,224	3,287,189	0.1%	$1,142	78
Morton	1,478	69,300,503	2,236,911	0.1%	$1,513	31
Nemaha	4,920	208,872,040	6,326,470	0.3%	$1,286	54
Neosho	8,144	290,236,454	9,340,304	0.4%	$1,147	76
Ness	1,564	67,270,141	2,477,461	0.1%	$1,584	22
Norton	2,617	98,138,786	3,300,668	0.1%	$1,261	57
Osage	8,084	293,706,275	9,277,383	0.4%	$1,148	75
Osborne	1,881	62,233,800	2,112,079	0.1%	$1,123	82
Ottawa	2,997	114,528,863	3,758,771	0.2%	$1,254	59
Pawnee	3,300	114,108,944	4,007,837	0.2%	$1,214	64
Phillips	2,847	100,031,619	3,087,092	0.1%	$1,084	88
Pottawatomie	9,374	434,949,632	15,694,691	0.6%	$1,674	17
Pratt	4,846	206,412,228	8,119,904	0.3%	$1,676	16
Rawlins	1,336	47,540,881	1,523,945	0.1%	$1,141	79
Reno	31,378	1,282,811,546	44,138,988	1.8%	$1,407	43
Republic	2,713	86,386,705	2,703,071	0.1%	$996	97
Rice	4,683	181,758,515	5,919,511	0.2%	$1,264	55
Riley	22,102	1,038,788,812	38,584,937	1.6%	$1,746	12
Rooks	2,809	112,163,261	4,083,029	0.2%	$1,454	36
Rush	1,852	61,785,295	2,015,758	0.1%	$1,088	87
Russell	3,768	145,756,478	5,049,678	0.2%	$1,340	47
Saline	28,803	1,297,199,693	45,162,414	1.8%	$1,568	25
Scott	2,412	106,992,382	3,820,207	0.2%	$1,584	23
Sedgwick	239,863	13,330,555,937	518,750,955	20.8%	$2,163	2
Seward	9,998	385,493,491	11,787,087	0.5%	$1,179	69
Shawnee	95,466	4,225,227,431	150,531,046	6.0%	$1,577	24
Sheridan	1,347	54,925,136	2,099,328	0.1%	$1,559	28
Sherman	3,094	110,527,903	3,802,765	0.2%	$1,229	61
Smith	2,124	66,902,893	2,259,477	0.1%	$1,064	90
Stafford	2,153	78,730,036	2,623,264	0.1%	$1,218	63
Stanton	1,007	50,147,233	2,029,095	0.1%	$2,015	5
Stevens	2,388	113,824,896	4,357,504	0.2%	$1,825	7
Sumner	10,895	464,432,968	16,098,270	0.6%	$1,478	35
Thomas	3,802	155,121,745	5,263,324	0.2%	$1,384	45
Trego	1,644	56,920,943	1,993,253	0.1%	$1,212	65
Wabaunsee	3,262	134,784,624	4,615,605	0.2%	$1,415	42
Wallace	736	27,936,267	1,044,087	0.0%	$1,419	41
Washington	3,302	105,757,273	3,263,665	0.1%	$988	98
Wichita	1,399	63,929,493	2,429,036	0.1%	$1,736	13
Wilson	4,976	200,624,992	6,524,994	0.3%	$1,311	51
Woodson	1,732	52,793,059	1,737,963	0.1%	$1,003	96
Wyandotte	79,170	2,892,069,285	70,798,209	2.8%	$894	103
KS Residents with county indicator	1,356,538	$71,115,772,682	$2,488,374,357		$1,834	
KS Residents with no county indicator	89,376	$7,410,242,872	$291,044,912		$3,256	
Total Residents	1,445,914	$78,526,015,554	$2,779,419,269	88.0%	$1,922	
Non-Residents	281,871	$89,012,016,191	$377,483,858	12.0%	$1,339	
All Taxpayers	1,727,785	$167,538,031,745	$3,156,903,127	100.0%	$1,827	

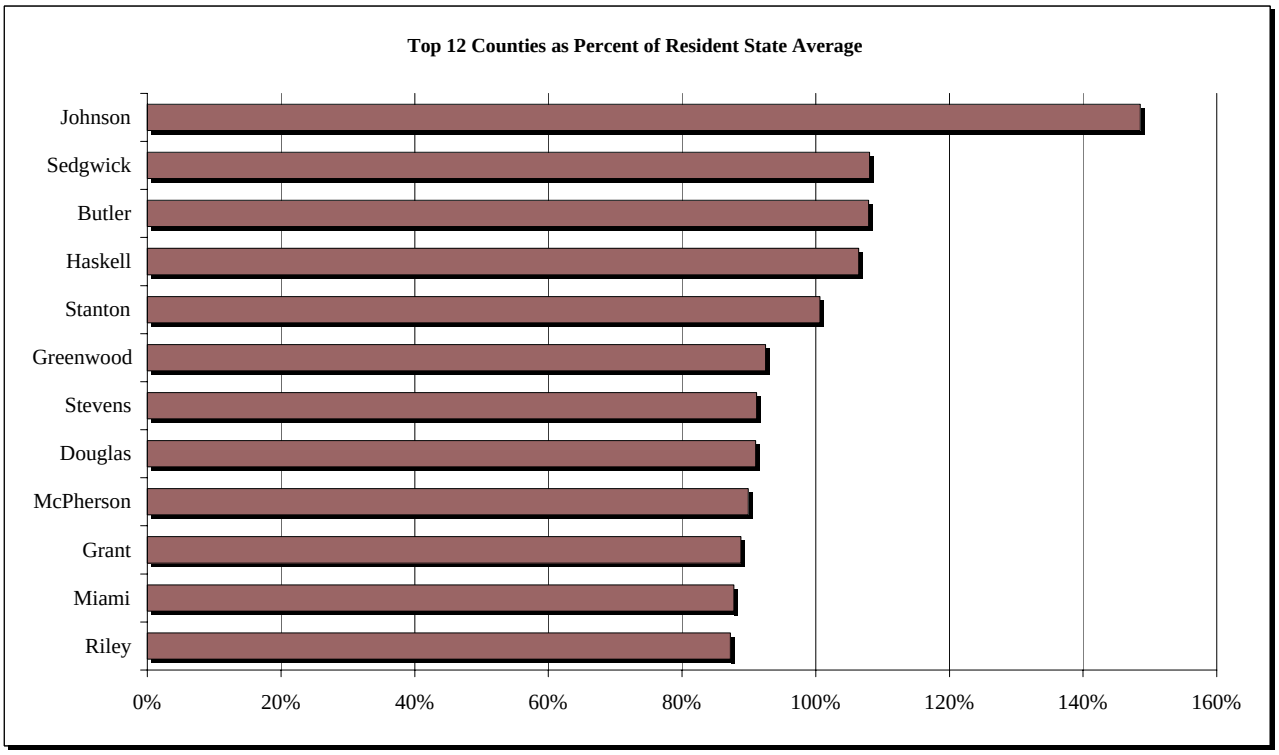
Individual Income Tax Liability Tax Year 2007

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



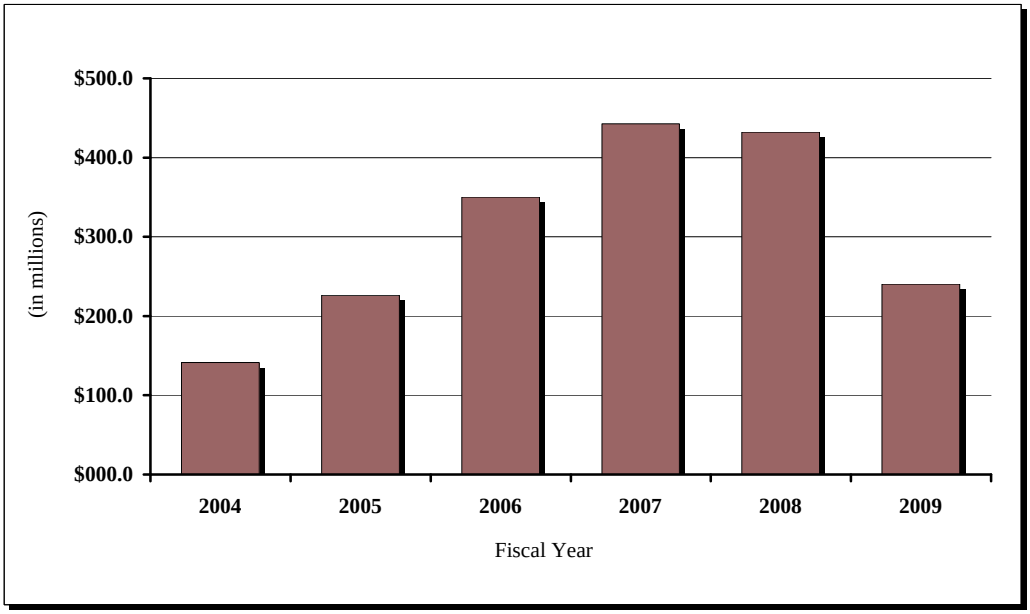
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2007



Top 12 Counties	Average Tax Liability	Rank	Top 12 Counties as a Percent of Resident Average
Johnson	$2,974	1	149%
Sedgwick	$2,163	2	108%
Butler	$2,160	3	108%
Haskell	$2,131	4	106%
Stanton	$2,015	5	101%
Greenwood	$1,852	6	93%
Stevens	$1,825	7	91%
Douglas	$1,822	8	91%
McPherson	$1,800	9	90%
Grant	$1,778	10	89%
Miami	$1,757	11	88%
Riley	$1,746	12	87%
Average Kansas Residents (top 12 counties)	$2,002		100%

Corporate Income Tax Amount to the State General Fund after Refunds

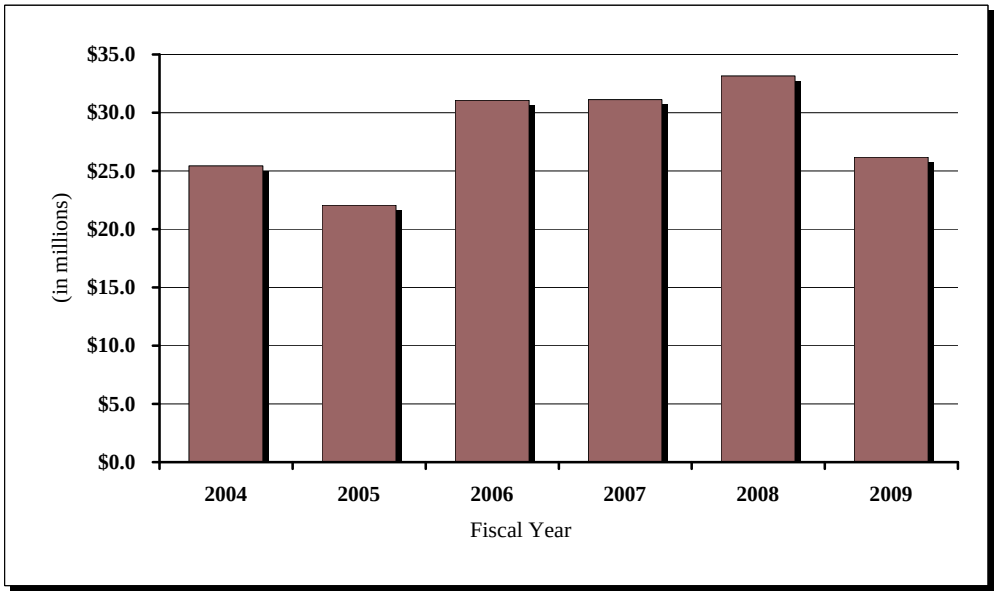
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



Fiscal Year	Amount Collected	Percent Change
2004	$141,172,918	34.2%
2005	$226,071,634	60.1%
2006	$350,200,873	54.9%
2007	$442,448,739	26.3%
2008	$432,077,732	-2.3%
2009	$240,258,082	-44.4%

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

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



Fiscal Year	Amount Collected	Percent Change
2004	$25,435,185	-18.3%
2005	$22,062,882	-13.3%
2006	$31,058,062	40.8%
2007	$31,125,811	0.2%
2008	$33,160,072	6.5%
2009	$26,192,327	-21.0%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2007 Returns Filed In Calendar Year 2008

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	17,557	55.9%	($17,082,391)	-3.4%
$0 - $75,000	10,243	32.6%	$6,777,962	1.4%
$75,000.01 - $100,000	626	2.0%	$3,283,253	0.7%
$100,000.01 - $500,000	1,718	5.5%	$23,753,613	4.8%
$500,000.01 - $1,000,000	438	1.4%	$19,540,382	3.9%
$1,000,000.01 - Over	820	2.6%	$462,979,799	92.7%
Total	31,402	100.0%	$499,252,618	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	50	11.5%	($23,713)	-0.1%
$0 - $500,000	160	36.9%	$1,770,102	5.1%
$500,000.01 - $1,000,000	82	18.9%	$2,391,697	7.0%
$1,000,000.01 - Over	142	32.7%	$30,243,770	88.0%
Total	434	100.0%	$34,381,856	100.0%

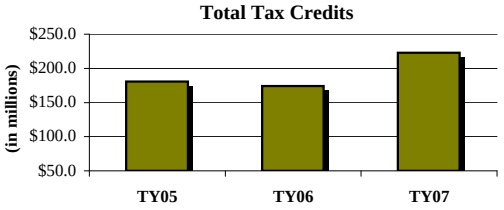
Savings and Loan Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	13	29.5%	($49,741)	-1.9%
$0 - $500,000	10	22.7%	$102,450	3.9%
$500,000.01 - $1,000,000	5	11.4%	$176,762	6.7%
$1,000,000.01 - Over	16	36.4%	$2,399,941	91.3%
Total	44	100.0%	$2,629,412	100.0%

Tax Year 2007 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2005	TY 2006	TY 2007
Corporate Income Tax	$ 52,553,305	$ 52,842,409	$ 75,152,880
Individual Income Tax	$ 123,981,459	$ 117,317,893	$ 143,169,309
Privilege Tax	$ 4,387,003	$ 3,854,441	$ 4,457,902
Total Tax Credits	$ 180,921,767	$ 174,014,743	$ 222,780,091



Adoption Credit - $1,291,812
K.S.A. 79-32,202 - First effective for taxable years commencing after 12/31/95.
Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return.

Agricultural Loan Interest Reduction Credit - Amount withheld for confidentiality.
K.S.A. 79-32,181a; 79-1126a - Effective for taxable years commencing after 12/31/99.
A state bank, national banking association, production credit association, or agricultural credit association chartered by the Farm Credit Administration which extends or renews an agricultural production loan to an eligible agricultural production borrower at an interest rate which is at least one whole percentage point (1%) less than the lowest interest rate made on loans with equivalent collateral or which reduces the rate of interest being charged on any outstanding agricultural production loan to an eligible agricultural borrower by at least one whole percentage point (1%) shall receive a credit against their tax liability.

Agritourism Liability Insurance Credit - $4,125
K.S.A. 74-50,173 - Effective for all taxable years commencing after 12/31/03.
An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism acitivity.

Alternative-Fuel Tax Credit - $173,069
K.S.A. 79-32,201 - Effective for taxable years commencing after 12/31/95.
A credit is allowed for any person, association, partnership, limited liability company, limited partnership, or corporation who makes expenditures for a qualified alternative-fuel fueling station or who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas.

Angel Investor Credit - $2,030,795
K.S.A. 74-8133 - Effective for taxable years commencing after 12/31/04.
Any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business shall receive a credit of 50% of the amount invested.

Assistive Technology Contribution Credit - $0
K.S.A. 65-7108 - Effective for taxable years commencing after 12/31/02.
A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed.

Biomass to Energy Credit - $0
K.S.A. 79-32,233 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

Business and Job Development Credit (carryover) - $9,636,724
K.S.A. 79-32,160a - Effective for taxable years commencing after 12/31/95.
Any manufacturing or nonmanufacturing business which invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be entitled to a tax credit.

Business and Job Development Credit (noncarryover) - $2,616,791
K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/76.
A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

Business Machinery and Equipment Credit - $37,015,114
K.S.A. 79-32,206 - Effective for taxable years commencing after 12/31/97.
A taxpayer may be allowed a credit in an amount equal to 20% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

Child Day Care Assistance Credit - $79,119
K.S.A. 79-32,190 - Effective for taxable years commencing after 12/31/88.
A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees.

Child Dependent Care Credit - $9,447,143
K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77.
This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

Community Entrepreneurship Investor Credit - $1,020,732
K.S.A. 74-99c09 - Effective for taxable years commencing after 12/31/05.
An investor making a cash donation of $250 or more in the Kansas community entrepreneurship fund shall receive a credit of 50% of the total amount of cash donation.

Community Service Credit - $2,914,563
K.S.A. 79-32,197 - Effective for taxable years commencing after 12/31/93.
Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.

Disabled Access Credit - $76,834
K.S.A. 79-32,176, 177 - Effective for taxable years commencing after 12/31/77.
Individual and business taxpayers who incur certain expenditures to make their property accessible to the disabled; or to employ individuals with a disability may be eligible to receive a tax credit.

Earned Income Credit - $62,368,216
K.S.A. 79-32, 205 - Effective for taxable years commencing after 12/31/97.
The credit is available to resident taxpayers in an amount equal to 17% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

Electric Cogeneration Credit - $0
K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12
A taxpayer that makes investment in a new renewable electric cogeneration facility shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first $50,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds $50,000,000.

Environmental Compliance Credit - $0
K.S.A. 79-32,222 - Effective for taxable years commencing after 12/31/06.
A taxpayer that makes required expenditures in an existing refinery to comply with environmental standards or requirements established pursuant to federal or state statutes or regulations, adopted after December 31, 2006, shall be allowed a credit equal to 100% of the taxpayer's qualified expenditures.

Film Production Credit - Amount withheld for confidentialty.
K.S.A. 79-32,258 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/13.
An eligible film production company that makes direct production expenditures in Kansas that are directly attributable to the production of a film in Kansas may receive an income tax credit of 30% of the direct production expenditures.

Food Sales Tax Refund - $41,231,265
K.S.A. 79-3635 - First effective for calendar year 1978 and forward.
The credit is for sales tax paid on food. There is a $72 credit per exemption claim for a Kansas Adjusted Gross Income of $0 to $13,800; and a $36 credit per exemption claim for a Kansas Adjusted Gross Income of $13,801 to $27,600.

Habitat Management Credit- $0
K.S.A. 79-32,203 - Effective for taxable years commencing after 12/31/97 and prior to 1/1/03.
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 - $38,267,212
K.S.A. 74-50,132; K.S.A. 79-32,160a(e) - Effective for taxable years commencing after 12/31/92.
A qualified firm making a cash investment in the training and education of its employees may be eligible to receive a tax credit. A credit may also be available for those qualified firms that make an investment in a qualified business facility.

Historic Preservation Credit - $7,947,508
K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/00.
A tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

Historic Site Contribution Credit - Amount withheld for confidentialty.
K.S.A. 79-32,211a - Effective for taxable years commencing after 12/31/06 and prior to 7/1/12.
Any taxpayer which contributes, gifts, or donates to a stateowned historic site or an organization which is exempt from federal icome taxation pursuant to Section 50(c)(3) of the federal internal revenue code of 1986, which such organization owns and operates an historic site, to be used for the purpose of restoration, preservation or operation of such state-owned historic site or historic site of the establishment or maintenance of an endowment to provide for the future stability of such state-owned historic site or historic site shall be allowed a credit equal to 50% of the contribution, gift, or donation. The amount of the credit shall not exceed $2500 for any one taxpayer in any taxable year.

Individual Development Account Credit - Amount withheld for confidentialty.
K.S.A. 74-50,208 - Effective for taxable years commencing after 12/31/04.
Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit of 50% of the amount contributed.

Integrated Coal Gasification Power Plant Credit - $0
K.S.A. 79-32,239 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in an integrated coal gasification power plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

Law Enforcement Training Center Credit - Amount withheld for confidentialty.
K.S.A. 79-32,242 - Effective for taxable years commencing after 12/31/05.
Any business firm which contributes cash to the Kansas Law Enforcement Training Center to be used by the Center for the purpose of providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of officers shall be allowed a credit that shall not exceed 50% of the total amount contributed.

Mathematics and Science Teacher Employment Credit - Amount withheld for confidentialty.
K.S.A. 79-32,215 - Effective for taxable years 2005, 2006, and 2007.
An income tax credit shall be allowed to any business firm that has entered into a partnership agreement to employ a Kansas Mathematics or Science teacher during times that school is not in session.

National Guard and Reserve Employer Credit - Amount withheld for confidentialty.
K.S.A. 79-32,244 - Effective for taxable years 2006, 2007, and 2008.
An income tax credit shall be allowed for employing a member of the Kansas Army and Air National Guard or a member of a Kansas unit of the Reserved Forces of the United States who was federally activated and deployed on or after August 7, 1990. The credit is 25% of the amount paid as salary or compensation, not to exceed $7,000 for each member employed.

Nitrogen Fertilizer Plant Credit - $0
K.S.A. 79-32,229 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in a nitrogen fertilizer plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

Petroleum Refinery Credit - Amount withheld for confidentialty.
K.S.A. 79-32,218 - - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

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

Qualifying Pipeline Credit - $0
K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

Regional Foundation Credit - $809,255
K.S.A. 74-50,154 - Effective for taxable years commencing after 12/31/03 and prior to 1/1/13.
Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 75% of the total amount contributed.

Research & Development Credit - $2,171,145
K.S.A. 79-32,182; K.S.A. 79-32,182a - Effective for taxable years commencing after 12/31/86.
A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research.

Single City Port Authority Credit - $0
K.S.A. 79-32,212 - Effective for taxable years 2002 - 2021.
An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002.

Small Employer Health Insurance Credit - $374,935
K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/91 and prior to 1/1/93; second effective for taxable years commencing after 12/31/99.
An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit.

Storage and Blending Equipment Credit - $0
K.S.A. 79-32,252 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12.
A taxpayer that makes a qualified investment in equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first $10,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds $10,000.000.

Swine Facility Improvement Credit - $0
K.S.A. 79-32,204 - Effective for taxable years commencing after 12/31/97.
A credit is allowed for the costs incurred to make required improvements to a qualified swine facility.

TAF Family Contribution Credit - $0
K.S.A. 79-32,200 - Effective for taxable years commencing after 12/31/93.
Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability.

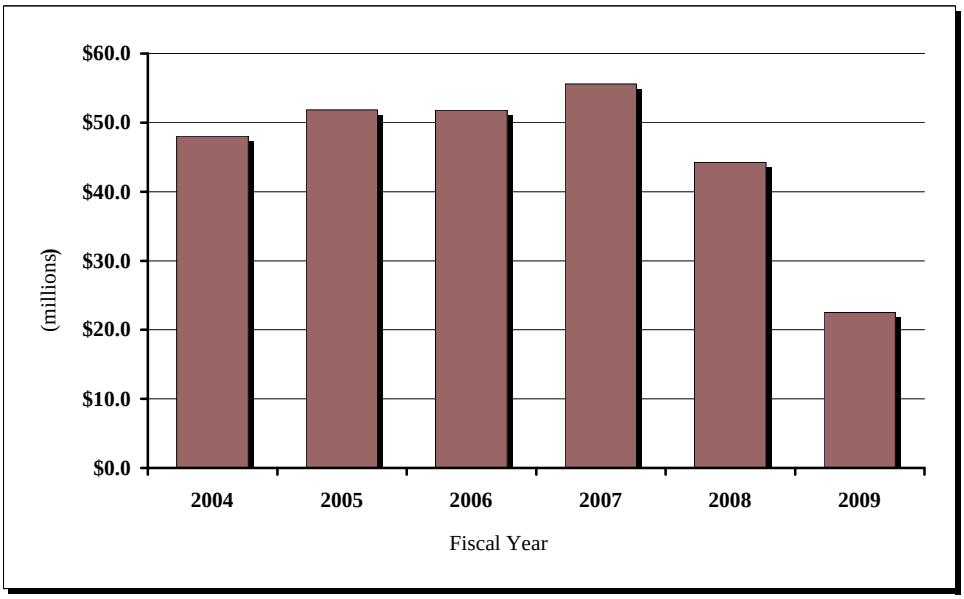
Telecommunications Credit - $2,878,076
K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/01.
A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%.

Venture and Local Seed Capital Credits - Amount withheld for confidentiality.
K.S.A. 74-8205, -8206,- 8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock.

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

Estate Tax Amount to State General Fund

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

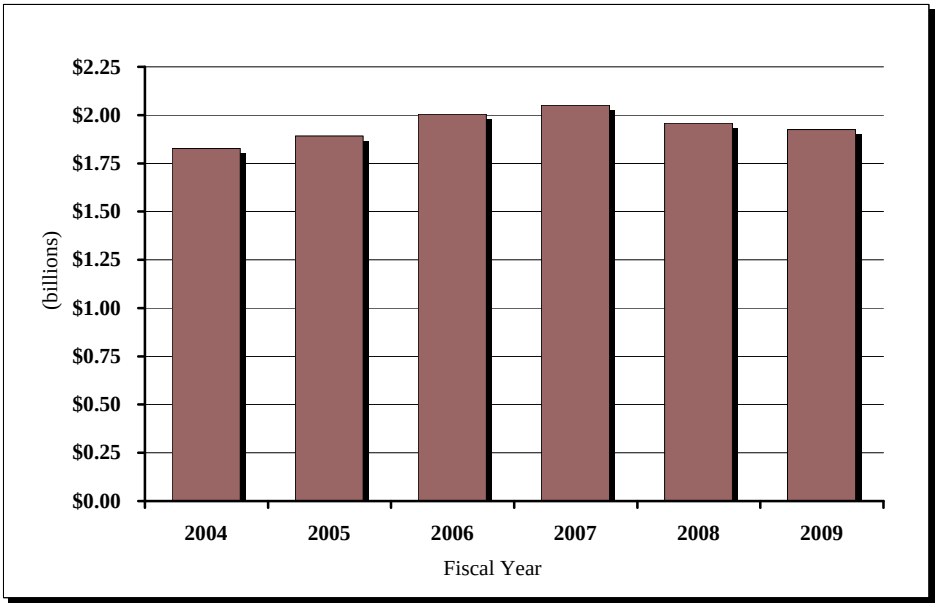


Fiscal Year	Amount Collected	Percent Change
2004	$48,064,151	2.4%
2005	$51,853,446	7.9%
2006	$51,805,793	-0.1%
2007	$55,619,854	7.4%
2008	$44,246,913	-20.4%
2009	$22,529,894	-49.1%

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.

In Fiscal Year 2009, the State gained $27.3 million from the Streamline Sales Tax Project.



Fiscal Year	State Sales	State Use	State Total	Percent Change
2004	$1,612,066,627	$214,503,105	$1,826,569,732	1.8%
2005	$1,647,663,056	$244,754,669	$1,892,417,725	3.6%
2006	$1,736,047,957	$269,250,187	$2,005,298,144	6.0%
2007	$1,766,767,978	$284,981,260	$2,051,749,238	2.3%
2008	$1,711,398,084	$246,276,790	$1,957,674,874	-4.6%
2009	$1,689,516,431	$235,025,665	$1,924,542,096	-1.7%

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

County	FY2008	FY2009	Percent Change	FY2008 Per Capita	FY2008 PC Rank	FY2009 Per Capita*	FY2009 PC Rank*
Allen	$7,743,178	$7,348,340	-5.1%	$577.25	40	$551.72	44
Anderson	$3,060,270	$3,029,221	-1.0%	$386.98	81	$379.41	83
Atchison	$7,814,062	$7,712,124	-1.3%	$471.55	59	$467.94	63
Barber	$4,330,424	$4,269,159	-1.4%	$904.81	8	$913.38	7
Barton	$23,587,867	$23,560,168	-0.1%	$849.46	10	$850.46	9
Bourbon	$6,982,498	$7,095,305	1.6%	$471.69	58	$477.77	61
Brown	$5,158,795	$5,471,352	6.1%	$512.40	47	$546.64	45
Butler	$31,291,171	$31,149,295	-0.5%	$496.33	53	$490.06	56
Chase	$847,281	$842,000	-0.6%	$293.99	97	$300.29	96
Chautauqua	$1,040,478	$1,183,076	13.7%	$273.38	99	$313.98	93
Cherokee	$5,802,924	$5,687,030	-2.0%	$271.97	100	$269.76	98
Cheyenne	$1,242,645	$1,433,292	15.3%	$443.64	68	$522.72	51
Clark	$816,918	$897,327	9.8%	$390.12	78	$425.68	76
Clay	$4,107,835	$4,131,865	0.6%	$472.98	56	$466.40	65
Cloud	$6,348,797	$6,679,229	5.2%	$676.70	23	$706.57	20
Coffey	$3,831,571	$3,740,144	-2.4%	$453.23	66	$444.78	71
Comanche	$1,129,225	$1,136,519	0.6%	$598.11	37	$582.83	39
Cowley	$17,477,938	$17,202,572	-1.6%	$510.29	49	$504.99	54
Crawford	$21,156,498	$20,668,956	-2.3%	$544.43	46	$531.77	49
Decatur	$1,146,017	$1,104,468	-3.6%	$387.82	80	$379.28	84
Dickinson	$9,664,686	$9,520,853	-1.5%	$509.82	50	$492.59	55
Doniphan	$1,999,809	$1,988,810	-0.6%	$257.84	103	$256.52	101
Douglas	$69,049,850	$67,918,970	-1.6%	$608.43	36	$591.90	37
Edwards	$1,042,374	$1,232,952	18.3%	$335.60	88	$400.05	80
Elk	$925,863	$821,270	-11.3%	$304.56	93	$269.53	99
Ellis	$30,097,092	$30,609,022	1.7%	$1,095.87	1	$1,101.00	2
Ellsworth	$2,574,538	$2,640,796	2.6%	$408.01	77	$422.53	78
Finney	$31,047,041	$32,747,588	5.5%	$810.73	13	$798.76	12
Ford	$22,743,815	$22,703,824	-0.2%	$682.18	22	$681.94	22
Franklin	$13,438,092	$12,731,923	-5.3%	$507.50	51	$479.33	60
Geary	$19,736,201	$20,419,896	3.5%	$784.74	14	$655.09	29
Gove	$1,909,501	$1,817,231	-4.8%	$724.12	18	$713.20	18
Graham	$2,000,074	$1,977,000	-1.2%	$767.19	17	$762.73	14
Grant	$5,866,840	$5,536,579	-5.6%	$782.56	15	$748.69	15
Gray	$2,196,541	$2,244,098	2.2%	$389.39	79	$394.53	81
Greeley	$580,578	$582,664	0.4%	$447.63	67	$460.24	68
Greenwood	$2,429,591	$2,357,287	-3.0%	$347.43	86	$343.58	89
Hamilton	$1,223,525	$1,137,080	-7.1%	$464.87	61	$432.19	75
Harper	$3,377,938	$3,437,925	1.8%	$580.50	39	$586.98	38
Harvey	$18,676,422	$18,074,545	-3.2%	$557.62	44	$536.73	48
Haskell	$2,667,120	$2,588,075	-3.0%	$661.49	25	$660.39	27
Hodgeman	$679,217	$854,424	25.8%	$344.61	87	$438.62	73
Jackson	$4,961,628	$4,845,942	-2.3%	$369.72	83	$366.01	86
Jefferson	$4,278,186	$4,358,929	1.9%	$231.67	104	$236.63	104
Jewell	$964,360	$957,304	-0.7%	$301.55	95	$304.68	95
Johnson	$502,243,695	$481,645,776	-4.1%	$954.26	5	$901.80	8
Kearny	$1,288,078	$1,370,358	6.4%	$310.53	92	$329.49	90
Kingman	$3,421,044	$4,146,787	21.2%	$437.14	70	$537.22	47
Kiowa	$1,904,148	$1,702,293	-10.6%	$644.82	31	$669.93	25
Labette	$10,589,784	$10,595,584	0.1%	$481.95	54	$484.46	58
Lane	$882,314	$1,009,417	14.4%	$505.33	52	$579.13	40
Leavenworth	$26,350,306	$26,181,391	-0.6%	$358.01	84	$352.49	87
Lincoln	$986,272	$948,016	-3.9%	$300.23	96	$290.71	97
Linn	$2,738,730	$2,509,456	-8.4%	$280.41	98	$260.97	100
Logan	$1,645,368	$1,595,873	-3.0%	$626.09	34	$615.45	34
Lyon	$21,166,153	$20,015,331	-5.4%	$588.26	38	$562.83	41
Marion	$3,942,794	$4,247,895	7.7%	$322.18	90	$351.07	88
Marshall	$6,203,051	$6,123,914	-1.3%	$608.98	35	$601.68	36

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

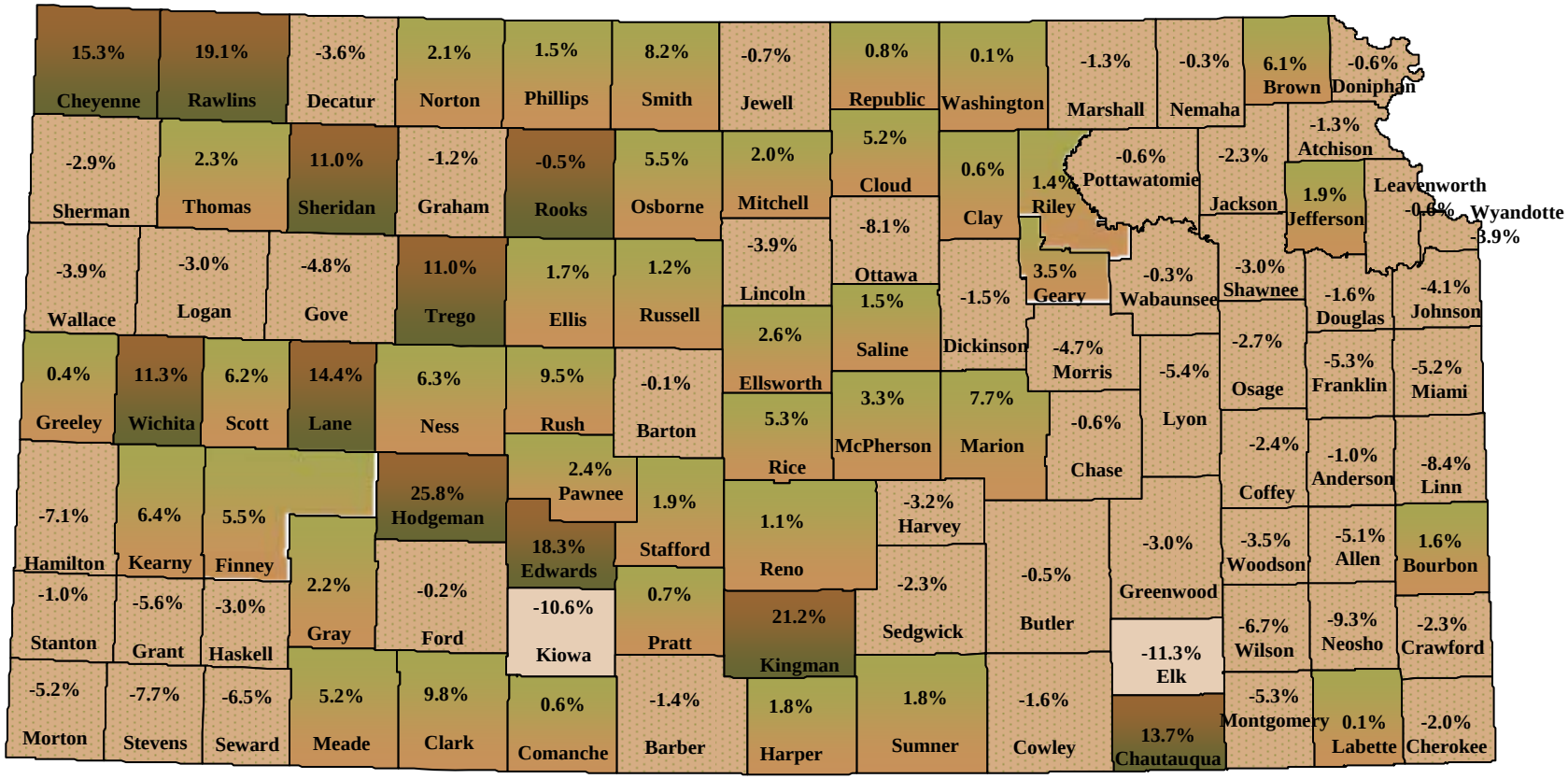
County	FY2008	FY2009	Percent Change	FY2008 Per Capita	FY2008 PC Rank	FY2009 Per Capita*	FY2009 PC Rank*
McPherson	$18,909,157	$19,541,067	3.3%	$647.66	30	$672.81	24
Meade	$1,825,938	$1,921,777	5.2%	$414.70	74	$440.88	72
Miami	$14,161,146	$13,421,264	-5.2%	$455.66	65	$433.10	74
Mitchell	$4,062,322	$4,141,887	2.0%	$644.10	32	$658.28	28
Montgomery	$22,159,537	$20,985,576	-5.3%	$642.10	33	$610.13	35
Morris	$2,469,028	$2,352,776	-4.7%	$413.78	75	$389.73	82
Morton	$1,746,228	$1,655,989	-5.2%	$574.80	41	$556.07	43
Nemaha	$4,715,315	$4,699,912	-0.3%	$462.24	62	$464.79	67
Neosho	$11,415,853	$10,358,250	-9.3%	$703.47	21	$638.49	31
Ness	$2,987,492	$3,175,393	6.3%	$998.83	4	$1,078.23	3
Norton	$2,559,028	$2,613,784	2.1%	$471.97	57	$486.74	57
Osage	$4,302,828	$4,185,735	-2.7%	$261.43	101	$256.37	102
Osborne	$1,855,939	$1,957,697	5.5%	$479.45	55	$514.64	53
Ottawa	$1,551,804	$1,426,386	-8.1%	$258.38	102	$236.71	103
Pawnee	$2,951,405	$3,023,706	2.4%	$460.08	64	$480.64	59
Phillips	$2,733,978	$2,774,348	1.5%	$510.45	48	$519.64	52
Pottawatomie	$20,846,613	$20,722,862	-0.6%	$1,074.79	3	$1,052.19	4
Pratt	$8,890,688	$8,952,393	0.7%	$943.21	6	$951.27	5
Rawlins	$977,624	$1,164,336	19.1%	$382.18	82	$465.18	66
Reno	$44,603,248	$45,095,467	1.1%	$706.36	20	$710.98	19
Republic	$2,019,790	$2,036,614	0.8%	$412.12	76	$423.24	77
Rice	$4,315,930	$4,544,326	5.3%	$428.17	73	$451.72	69
Riley	$38,009,506	$38,534,818	1.4%	$550.20	45	$542.22	46
Rooks	$3,343,595	$3,325,758	-0.5%	$647.98	29	$647.54	30
Rush	$971,102	$1,063,042	9.5%	$302.43	94	$328.91	91
Russell	$4,458,782	$4,511,635	1.2%	$661.83	24	$679.36	23
Saline	$49,425,814	$50,161,490	1.5%	$905.52	7	$917.75	6
Scott	$2,995,402	$3,181,939	6.2%	$655.74	27	$695.20	21
Sedgwick	$390,283,066	$381,378,522	-2.3%	$819.88	12	$789.83	13
Seward	$19,886,302	$18,602,197	-6.5%	$860.54	9	$808.23	11
Shawnee	$134,465,088	$130,496,208	-3.0%	$775.12	16	$746.93	16
Sheridan	$1,424,838	$1,580,913	11.0%	$571.54	42	$629.85	32
Sherman	$5,054,079	$4,906,465	-2.9%	$848.14	11	$815.98	10
Smith	$1,717,037	$1,857,538	8.2%	$434.58	72	$476.17	62
Stafford	$1,910,759	$1,946,323	1.9%	$435.55	71	$449.91	70
Stanton	$1,012,443	$1,002,630	-1.0%	$468.29	60	$466.77	64
Stevens	$3,620,084	$3,341,776	-7.7%	$715.29	19	$660.95	26
Sumner	$8,509,107	$8,658,571	1.8%	$356.21	85	$366.64	85
Thomas	$7,905,529	$8,088,040	2.3%	$1,080.88	2	$1,111.45	1
Trego	$1,922,881	$2,133,990	11.0%	$656.95	26	$740.45	17
Wabaunsee	$1,413,033	$1,408,149	-0.3%	$205.68	105	$203.43	105
Wallace	$814,923	$782,779	-3.9%	$559.70	43	$557.54	42
Washington	$1,894,535	$1,895,567	0.1%	$324.41	89	$327.33	92
Wichita	$1,015,510	$1,130,649	11.3%	$461.60	63	$526.37	50
Wilson	$4,343,496	$4,051,504	-6.7%	$442.90	69	$417.77	79
Woodson	$1,046,471	$1,010,362	-3.5%	$315.39	91	$307.57	94
Wyandotte	$100,454,763	$96,522,684	-3.9%	$652.49	28	$625.60	33
Total Counties	$1,962,368,043	$1,922,863,612		$706.91		$686.21	
Miscellaneous	$6,969,785	$6,446,806					
Grand Total	$1,969,337,827	$1,929,310,418	-2.0%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2009.
Figures might not add from rounding.

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2009 state sales tax collection percentage change over Fiscal Year 2008, by county. Total statewide percent change was -2.0%.

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

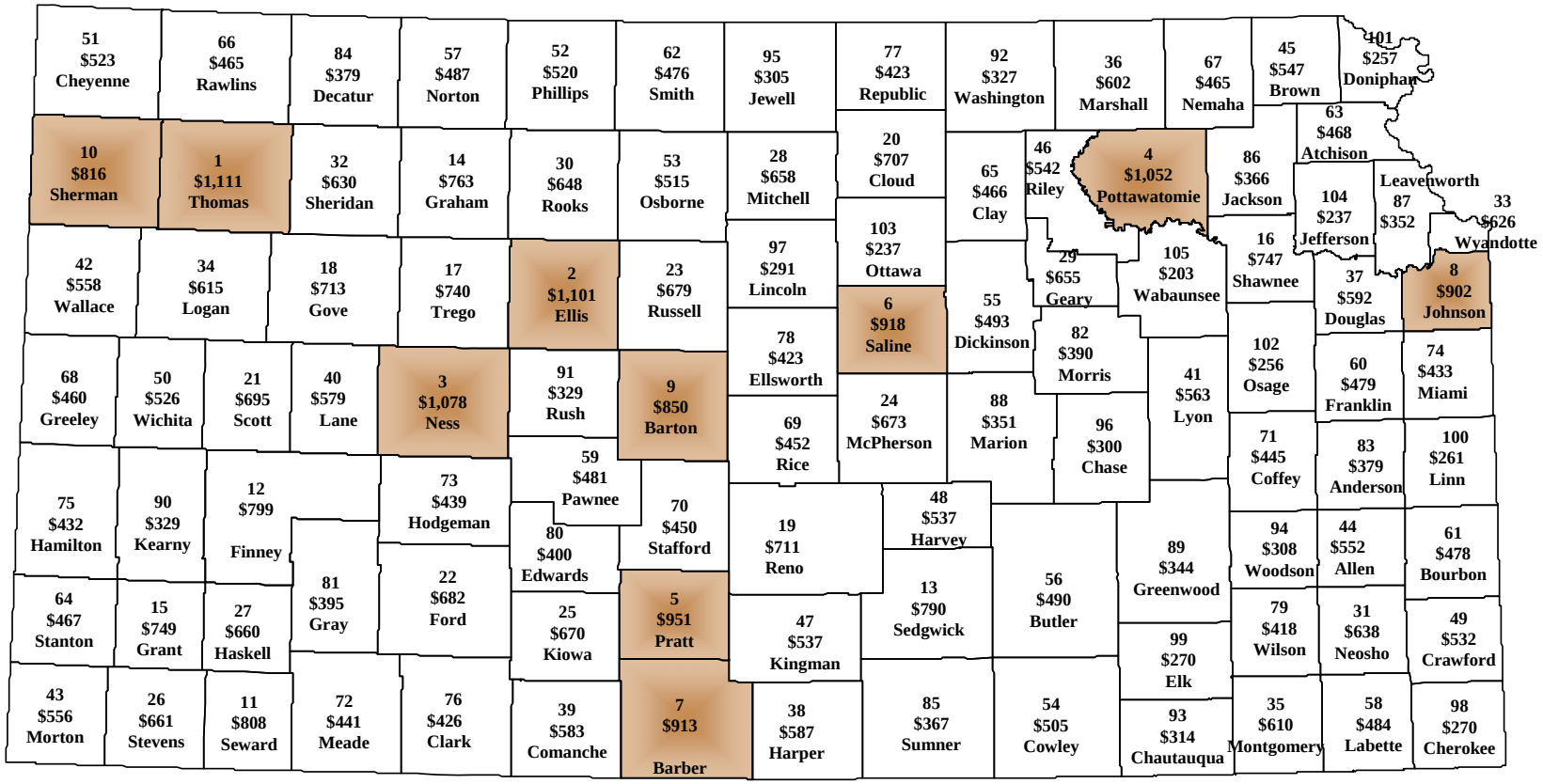


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2009 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state.

Legend: Top 10 Counties



Revised historical data is available upon request.

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

5.3% state sales tax rate

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

North American Industry Classification		FY 2008		FY 2009	Percent Change
11 Agriculture, Forestry, Fishing and Hunting					
111 Crop Production	$	1,202,021	$	1,359,040	13.1%
112 Animal Production	$	141,858	$	128,518	-9.4%
113 Forestry and Logging	$	27,351	$	25,127	-8.1%
114 Fishing, Hunting and Trapping	$	656,632	$	428,027	-34.8%
115 Agriculture and Forestry Support Activities	$	414,257	$	965,914	133.2%
2-digit Total	**$**	**2,442,119**	**$**	**2,906,625**	**19.0%**
21 Mining					
211 Oil and Gas Extraction	$	453,673	$	726,108	60.1%
212 Mining (except Oil and Gas)	$	2,083,438	$	2,007,683	-3.6%
213 Support Activities for Mining	$	12,035,946	$	13,189,387	9.6%
2-digit Total	**$**	**14,573,057**	**$**	**15,923,177**	**9.3%**
22 Utilities					
221 Utilities	$	51,584,277	$	53,573,478	3.9%
2-digit Total	**$**	**51,584,277**	**$**	**53,573,478**	**3.9%**
23 Construction					
236 Construction of Buildings	$	7,675,981	$	6,809,532	-11.3%
237 Heavy and Civil Engineering Construction	$	11,362,485	$	12,877,985	13.3%
238 Specialty Trade Contractors	$	42,068,320	$	42,313,305	0.6%
2-digit Total	**$**	**61,106,786**	**$**	**62,000,823**	**1.5%**
31-33 Manufacturing					
311 Food Mfg	$	2,516,404	$	2,450,324	-2.6%
312 Beverage and Tobacco Product Mfg	$	1,743,106	$	1,649,579	-5.4%
313 Textile Mills	$	76,192	$	74,962	-1.6%
314 Textile Product Mills	$	463,488	$	422,272	-8.9%
315 Apparel Mfg	$	170,420	$	183,977	8.0%
316 Leather and Allied Product Mfg	$	33,804	$	32,248	-4.6%
321 Wood Product Mfg	$	2,610,398	$	2,420,442	-7.3%
322 Paper Mfg	$	501,446	$	472,475	-5.8%
323 Printing and Related Support Activities	$	5,863,175	$	5,411,826	-7.7%
324 Petroleum and Coal Products Mfg	$	890,619	$	1,001,175	12.4%
325 Chemical Mfg	$	2,614,885	$	1,330,615	-49.1%
326 Plastics and Rubber Products Mfg	$	1,145,848	$	1,160,313	1.3%
327 Nonmetallic Mineral Product Mfg	$	13,543,429	$	12,090,273	-10.7%
331 Primary Metal Mfg	$	241,238	$	129,246	-46.4%
332 Fabricated Metal Product Mfg	$	5,031,875	$	4,845,803	-3.7%
333 Machinery Mfg	$	2,080,541	$	2,259,783	8.6%
334 Computer and Electronic Product Mfg	$	1,097,314	$	869,703	-20.7%
335 Electrical Equipment & Applicance Mfg	$	379,668	$	417,092	9.9%
336 Transportation Equipment Mfg	$	3,360,749	$	2,887,512	-14.1%
337 Furniture and Related Product Mfg	$	2,357,968	$	2,085,987	-11.5%
339 Miscellaneous Mfg	$	2,799,980	$	2,759,848	-1.4%
2-digit Total	**$**	**49,522,546**	**$**	**44,955,457**	**-9.2%**
42 Wholesale Trade					
423 Merchant Wholesalers, Durable Goods	$	86,412,770	$	77,364,584	-10.5%
424 Merchant Wholesalers, Nondurable Goods	$	19,572,905	$	17,793,630	-9.1%
425 Electronic Markets and Agents and Brokers	$	7,787,714	$	7,337,131	-5.8%
2-digit Total	**$**	**113,773,389**	**$**	**102,495,345**	**-9.9%**
44-45 Retail Trade					
441 Motor Vehicle and Parts Dealers	$	244,943,697	$	214,884,763	-12.3%
442 Furniture and Home Furnishings Stores	$	50,467,270	$	45,374,778	-10.1%

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

5.3% state sales tax rate

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

North American Industry Classification		FY 2008		FY 2009	Percent Change
443 Electronics and Appliance Stores	$	35,835,489	$	33,765,657	-5.8%
444 Building Material and Garden Supply Stores	$	114,468,495	$	112,049,048	-2.1%
445 Food and Beverage Stores	$	146,708,712	$	150,231,774	2.4%
446 Health and Personal Care Stores	$	18,414,021	$	19,951,734	8.4%
447 Gasoline Stations	$	60,158,389	$	63,860,974	6.2%
448 Clothing and Clothing Accessories Stores	$	54,490,318	$	53,147,377	-2.5%
451 Sporting Goods, Hobby, Book, & Music Stores	$	37,049,431	$	36,699,847	-0.9%
452 General Merchandise Stores	$	308,877,197	$	315,318,343	2.1%
453 Miscellaneous Store Retailers	$	47,579,536	$	45,335,239	-4.7%
454 Nonstore Retailers	$	23,250,409	$	24,158,882	3.9%
2-digit Total	**$**	**1,142,242,963**	**$**	**1,114,778,414**	**-2.4%**
48-49 Transportation and Warehousing					
481 Air Transportation	$	227,741	$	218,180	-4.2%
482 Rail Transportation		Confidential		Confidential	n/a
483 Water Transportation		Confidential		Confidential	n/a
484 Truck Transportation	$	1,605,902	$	1,381,116	-14.0%
485 Transit and Ground Passenger Transportation		Confidential		Confidential	n/a
486 Pipeline Transportation		Confidential		Confidential	n/a
487 Scenic and Sightseeing Transportation		Confidential		Confidential	n/a
488 Support Activities for Transportation	$	1,792,826	$	1,690,695	-5.7%
491 Postal Service		Confidential		Confidential	n/a
492 Couriers and Messengers	$	57,971	$	33,666	-41.9%
493 Warehousing and Storage	$	1,010,536	$	1,038,227	2.7%
2-digit Total	**$**	**4,719,658**	**$**	**4,507,177**	**-4.5%**
51 Information					
511 Publishing Industries (except Internet)	$	6,782,991	$	6,794,059	0.2%
512 Motion Picture & Sound Recording Industries	$	5,587,134	$	5,805,210	3.9%
515 Broadcasting (except Internet)	$	24,068,982	$	22,970,152	-4.6%
517 Telecommunications	$	129,046,120	$	136,440,994	5.7%
518 ISPs, Search Portals, and Data Processing	$	981,323	$	777,375	-20.8%
519 Other Information Services	$	175,767	$	141,787	-19.3%
2-digit Total	**$**	**166,642,317**	**$**	**172,929,577**	**3.8%**
52 Finance and Insurance					
521 Monetary Authorities - Central Bank		Confidential		Confidential	n/a
522 Credit Intermediation and Related Activities	$	2,920,602	$	2,580,251	-11.7%
523 Securities and Commodity Contract Brokerage	$	218,491	$	213,931	-2.1%
524 Insurance Carriers and Related Activities	$	212,742	$	299,361	40.7%
525 Funds, Trusts, and Other Financial Vehicles		Confidential		Confidential	n/a
2-digit Total	**$**	**3,353,383**	**$**	**3,094,539**	**-7.7%**
53 Real Estate and Rental and Leasing					
531 Real Estate	$	905,467	$	1,025,231	13.2%
532 Rental and Leasing Services	$	29,199,258	$	29,342,568	0.5%
2-digit Total	**$**	**30,104,726**	**$**	**30,367,873**	**0.9%**
54 Professional and Technical Services					
541 Professional and Technical Services	$	15,867,248	$	16,020,116	1.0%
2-digit Total	**$**	**15,867,248**	**$**	**16,020,116**	**1.0%**
55 Management of Companies and Enterprises					
551 Management of Companies and Enterprises	$	283,884	$	264,348	-6.9%
2-digit Total	**$**	**283,884**	**$**	**264,348**	**-6.9%**
56 Administrative and Waste Services					

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

5.3% state sales tax rate

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

North American Industry Classification		FY 2008		FY 2009	Percent Change
561 Administrative and Support Services	$	21,309,343	$	17,177,118	-19.4%
562 Waste Management and Remediation Services	$	635,502	$	692,956	9.0%
2-digit Total	**$**	**21,944,845**	**$**	**17,870,074**	**-18.6%**
61 Educational Services					
611 Educational Services	$	5,189,883	$	5,292,837	2.0%
2-digit Total	**$**	**5,189,883**	**$**	**5,292,837**	**2.0%**
62 Health Care and Social Assistance					
621 Ambulatory Health Care Services	$	1,444,855	$	1,507,633	4.3%
622 Hospitals	$	1,380,031	$	1,504,033	9.0%
623 Nursing and Residential Care Facilities	$	118,677	$	133,146	12.2%
624 Social Assistance	$	579,667	$	594,490	2.6%
2-digit Total	**$**	**3,523,229**	**$**	**3,739,302**	**6.1%**
71 Arts, Entertainment, and Recreation					
711 Performing Arts and Spectator Sports	$	4,223,828	$	3,649,547	-13.6%
712 Museums, Historical Sites, Zoos, and Parks	$	543,327	$	602,398	10.9%
713 Amusement, Gambling, and Recreation	$	15,893,109	$	15,469,294	-2.7%
2-digit Total	**$**	**20,660,264**	**$**	**19,721,240**	**-4.5%**
72 Accommodation and Food Services					
721 Accommodation	$	28,562,931	$	26,976,527	-5.6%
722 Food Services and Drinking Places	$	165,256,968	$	166,684,574	0.9%
2-digit Total	**$**	**193,819,899**	**$**	**193,661,101**	**-0.1%**
81 Other Services (except Public Administration)					
811 Repair and Maintenance	$	44,313,758	$	43,217,267	-2.5%
812 Personal and Laundry Services	$	13,640,491	$	13,383,722	-1.9%
813 Membership Associations and Organizations	$	4,046,084	$	3,994,936	-1.3%
814 Private Households	$	72,099	$	59,200	-17.9%
2-digit Total	**$**	**62,072,432**	**$**	**60,655,125**	**-2.3%**
92 Public Administration					
921 Executive, Legislative, & General Government	$	2,945,610	$	2,456,482	-16.6%
922 Justice, Public Order, and Safety Activities	$	197,744	$	223,085	12.8%
923 Administration of Human Resource Programs		Confidential		Confidential	n/a
924 Administration of Environmental Programs	$	45,307	$	53,814	18.8%
926 Administration of Economic Programs	$	505,047	$	21,715	-95.7%
928 National Security and International Affairs		Confidential		Confidential	n/a
2-digit Total	**$**	**3,693,787**	**$**	**2,755,105**	**-25.4%**
99 Unclassified Establishments					
999 Unclassified Establishments	$	2,217,136	$	1,798,684	-18.9%
2-digit Total	**$**	**2,217,136**	**$**	**1,798,684**	**-18.9%**
Total	**$**	**1,969,337,827**	**$**	**1,929,310,418**	**-2.0%**

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2008 and FY 2009

			Sales Tax			Use Tax		
County/City	Tax Rate	Effective Date	Fiscal Year 2008 July 2007 - June 2008	Fiscal Year 2009 July 2008 - June 2009	Percent Change	Fiscal Year 2008 July 2007 - June 2008	Fiscal Year 2009 July 2008 - June 2009	Percent Change
Allen County	1.00%	Oct-94	$1,580,381.41	$1,540,830.98	-2.5%	$196,122.36	$170,871.63	-12.9%
Anderson County	1.50%	Apr-07	$982,170.10	$1,042,421.45	6.1%	$105,311.83	$133,791.94	27.0%
Atchison County	1.25%	Jan-07	$2,118,707.10	$2,047,626.19	-3.4%	$313,885.49	$296,243.01	-5.6%
Barber County	1.00%	Feb-83	$846,812.57	$914,667.60	8.0%	$209,105.30	$205,212.57	-1.9%
Barton County	1.00%	Jan-08	$5,451,217.54	$4,792,156.41	n/a	$473,595.29	$472,771.08	n/a
Bourbon County	1.00%	Jul-01	$1,436,685.20	$1,491,105.20	3.8%	$206,501.34	$175,194.56	-15.2%
Brown County	1.50%	Apr-09	$1,093,695.21	$1,161,860.95	n/a	$459,204.67	$217,852.50	n/a
Chase County	1.00%	Apr-05	$187,904.21	$188,246.40	0.2%	$61,454.45	$65,045.77	5.8%
Chautauqua County	1.00%	Feb-83	$248,317.38	$276,893.20	11.5%	$58,562.10	$58,304.92	-0.4%
Cherokee County	1.50%	Jan-03	$2,006,847.28	$1,903,861.39	-5.1%	$583,811.36	$700,671.80	20.0%
Cheyenne County	2.00%	Jul-96	$552,700.46	$633,428.81	14.6%	$242,841.05	$208,796.70	-14.0%
Clay County	1.00%	Jan-01	$880,106.19	$873,382.21	-0.8%	$110,350.15	$94,332.90	-14.5%
Cloud County	1.00%	Jan-01	$1,274,054.09	$1,386,481.67	8.8%	$108,862.44	$163,354.22	50.1%
Cowley County	0.50%	Oct-05	$1,782,980.57	$1,812,950.53	1.7%	$239,859.33	$229,991.62	-4.1%
Crawford County	1.00%	Jul-01	$4,374,728.72	$4,309,952.90	-1.5%	$644,117.47	$691,228.67	7.3%
Decatur County	1.00%	Nov-84	$262,184.69	$261,770.69	-0.2%	$75,816.28	$62,811.58	-17.2%
Dickinson County	1.00%	Jul-97	$2,057,305.85	$2,055,380.40	-0.1%	$210,246.15	$233,248.01	10.9%
Doniphan County	1.00%	Oct-94	$446,704.71	$450,387.11	0.8%	$337,836.39	$196,602.58	-41.8%
Douglas County	1.00%	Jan-95	$13,858,809.06	$13,852,804.58	0.0%	$1,143,672.57	$1,322,436.47	15.6%
Edwards County	1.00%	Nov-83	$226,402.10	$270,494.53	19.5%	$37,822.52	$47,380.86	25.3%
Elk County	1.00%	Nov-82	$214,032.79	$184,682.73	-13.7%	$31,660.11	$34,512.36	9.0%
Ellsworth County	1.00%	Apr-05	$536,855.75	$554,666.11	3.3%	$107,888.16	$86,389.66	-19.9%
Finney County	1.00%	Oct-05	$5,963,754.90	$5,018,124.14	-15.9%	$575,795.07	$516,678.58	-10.3%
Ford County	1.50%	Oct-07	$6,201,302.71	$7,302,167.90	n/a	$702,063.41	$821,880.23	n/a
Franklin County	1.50%	Jan-93	$4,171,198.38	$4,056,637.67	-2.7%	$591,002.00	$540,182.34	-8.6%
Geary County	1.25%	Oct-06	$4,962,030.50	$5,157,465.51	3.9%	$488,243.26	$533,999.25	9.4%
Gove County	1.75%	Jan-06	$683,694.01	$648,277.07	-5.2%	$103,270.55	$93,498.99	-9.5%
Graham County	0.25%	Oct-03	$103,392.19	$104,754.01	1.3%	$11,778.06	$11,568.21	-1.8%
Gray County	1.00%	Oct-05	$522,750.32	$578,409.03	10.6%	$83,563.42	$96,525.77	15.5%
Greeley County	1.00%	Nov-82	$129,971.37	$131,149.00	0.9%	$37,665.15	$48,332.45	28.3%
Greenwood County	1.00%	Jul-95	$524,764.49	$526,736.92	0.4%	$64,978.40	$72,906.23	12.2%
Hamilton County	0.50%	Jan-93	$136,750.33	$126,138.60	-7.8%	$26,110.80	$31,880.37	22.1%
Harvey County	2.00%	Oct-06	$7,551,714.51	$7,550,548.12	0.0%	$794,431.07	$988,898.89	24.5%
Haskell County	0.50%	Jan-83	$266,731.70	$292,084.02	9.5%	$78,300.96	$73,735.14	-5.8%
Hodgeman County	1.00%	Apr-07	$153,184.38	$195,250.02	27.5%	$17,593.03	$19,945.30	13.4%
Jackson County	1.40%	Apr-05	$1,511,957.57	$1,531,225.28	1.3%	$118,331.27	$128,354.16	8.5%
Jefferson County	1.00%	Oct-98	$976,710.23	$1,019,312.02	4.4%	$154,431.20	$158,853.70	2.9%
Jewell County	1.00%	Feb-83	$224,461.02	$229,802.49	2.4%	$54,840.74	$63,748.40	16.2%
Johnson County	1.23%	Apr-09	$110,119,912.08	$107,452,910.84	n/a	$18,750,779.94	$16,971,051.84	n/a
Kiowa County	1.00%	Nov-82	$389,650.67	$354,916.13	-8.9%	$185,632.23	$114,486.30	-38.3%
Labette County	1.25%	Oct-01	$2,776,400.05	$2,781,970.41	0.2%	$359,472.04	$354,241.36	-1.5%
Leavenworth County	1.00%	Jan-97	$5,480,559.77	$5,487,951.16	0.1%	$872,438.94	$879,195.34	0.8%
Lincoln County	1.00%	Feb-83	$234,003.27	$223,800.15	-4.4%	$51,157.59	$35,414.50	-30.8%
Logan County	1.00%	Nov-82	$343,818.24	$336,657.91	-2.1%	$32,090.78	$34,966.47	9.0%
Lyon County	0.50%	Jul-99	$2,121,869.94	$2,056,710.82	-3.1%	$292,790.72	$164,553.90	-43.8%
Marion County	1.00%	Jul-87	$888,840.46	$941,378.52	5.9%	$104,045.22	$118,272.47	13.7%
Mcpherson County	1.00%	Jul-82	$3,808,683.34	$3,962,460.90	4.0%	$531,800.00	$680,988.03	28.1%
Meade County	1.00%	Nov-84	$428,572.07	$489,962.78	14.3%	$98,415.17	$135,903.74	38.1%
Miami County	1.25%	Jan-01	$3,731,999.06	$3,576,518.23	-4.2%	$627,897.11	$527,605.99	-16.0%
Mitchell County	1.00%	Nov-82	$864,962.72	$878,683.91	1.6%	$72,921.01	$82,407.53	13.0%
Montgomery County	0.00%	Oct-02	$9,358.77	$1,352.06	-85.6%	$0.00	$11.17	n/a
Morris County	1.00%	Nov-82	$524,633.85	$525,783.78	0.2%	$60,939.19	$63,022.78	3.4%
Nemaha County	1.00%	Nov-82	$1,023,233.26	$1,043,405.05	2.0%	$340,024.10	$164,939.48	-51.5%
Neosho County	1.00%	Oct-00	$2,319,665.69	$2,228,330.70	-3.9%	$476,421.89	$281,671.23	-40.9%
Norton County	0.75%	Sep-03	$407,500.13	$405,902.69	-0.4%	$229,969.06	$220,082.82	-4.3%
Osage County	1.00%	Nov-82	$983,213.01	$973,767.42	-1.0%	$116,217.31	$108,987.72	-6.2%
Osborne County	1.50%	Jan-09	$584,982.74	$521,829.51	n/a	$59,228.77	$58,805.36	n/a
Ottawa County	1.00%	Jun-01	$356,743.08	$346,681.61	-2.8%	$47,888.53	$49,224.85	2.8%
Pawnee County	1.00%	Jul-83	$603,309.27	$633,000.33	4.9%	$54,772.62	$59,967.35	9.5%
Phillips County	0.50%	Jan-06	$281,081.15	$294,100.49	4.6%	$55,819.14	$60,580.13	8.5%
Pottawatomie County	1.00%	Apr-05	$4,162,691.13	$4,184,222.69	0.5%	$401,499.66	$372,972.97	-7.1%
Pratt County	1.00%	Jul-82	$1,812,126.28	$1,844,663.57	1.8%	$150,653.85	$162,522.79	7.9%
Rawlins County	1.00%	Feb-83	$227,701.43	$249,716.95	9.7%	$99,228.30	$67,829.76	-31.6%
Reno County	1.00%	Jul-86	$9,056,036.15	$9,221,816.64	1.8%	$844,080.90	$922,809.08	9.3%
Republic County	2.00%	Jul-03	$917,502.08	$865,663.84	-5.6%	$138,663.21	$144,673.69	4.3%
Rice County	1.00%	Nov-82	$895,764.27	$945,656.29	5.6%	$188,993.27	$138,406.23	-26.8%
Riley County	1.00%	Jan-99	$7,531,641.96	$7,892,411.87	4.8%	$629,340.33	$604,405.62	-4.0%
Rooks County	0.00%	Oct-00	$0.00	$0.00	#DIV/0!	$0.00	$0.00	n/a
Russell County	2.00%	Oct-05	$1,816,280.82	$1,924,054.76	5.9%	$306,748.59	$307,000.74	0.1%
Saline County	1.00%	Jun-95	$9,907,585.23	$10,122,170.33	2.2%	$757,669.14	$856,305.82	13.0%
Scott County	1.00%	May-82	$671,284.61	$702,274.74	4.6%	$90,044.59	$104,258.64	15.8%
Sedgwick County	1.00%	Jan-08	$130,713,760.51	$78,123,182.46	n/a	$15,196,482.02	$8,272,266.03	n/a
Seward County	1.25%	Jan-04	$4,976,219.98	$4,883,203.36	-1.9%	$1,047,500.12	$921,556.84	-12.0%
Shawnee County	1.15%	Jan-05	$29,977,747.80	$30,730,813.46	2.5%	$4,335,672.69	$3,891,543.67	-10.2%
Sheridan County	1.00%	Jan-99	$295,474.67	$299,984.81	1.5%	$122,445.95	$63,389.71	-48.2%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2008 and FY 2009

			Sales Tax			Use Tax		
County/City	Tax Rate	Effective Date	Fiscal Year 2008 July 2007 - June 2008	Fiscal Year 2009 July 2008 - June 2009	Percent Change	Fiscal Year 2008 July 2007 - June 2008	Fiscal Year 2009 July 2008 - June 2009	Percent Change
Sherman County	2.25%	Jul-06	$2,323,271.17	$2,362,196.76	1.7%	$428,449.89	$212,262.20	-50.5%
Smith County	1.00%	Apr-09	$0.00	$260,039.08	n/a	$0.00	$6,013.98	n/a
Stafford County	1.00%	Nov-84	$403,337.21	$461,958.22	14.5%	$45,826.73	$72,049.79	57.2%
Stanton County	1.00%	Nov-84	$222,332.37	$217,314.82	-2.3%	$42,717.55	$56,134.68	31.4%
Sumner County	1.00%	Oct-04	$1,852,567.62	$1,900,013.02	2.6%	$282,226.84	$276,461.91	-2.0%
Thomas County	1.00%	Nov-82	$1,537,966.56	$1,656,884.26	7.7%	$204,892.49	$195,569.31	-4.6%
Trego County	0.50%	Apr-05	$205,954.52	$238,909.40	16.0%	$51,350.68	$31,006.72	-39.6%
Wabaunsee County	1.50%	Jan-08	$414,703.21	$520,557.77	n/a	$95,290.85	$127,002.53	n/a
Washington County	1.00%	Feb-83	$448,566.07	$440,665.70	-1.8%	$79,254.39	$72,680.58	-8.3%
Wichita County	2.00%	Jan-96	$501,440.62	$523,166.70	4.3%	$181,077.18	$165,106.93	-8.8%
Wilson County	1.00%	Oct-00	$918,314.33	$922,210.89	0.4%	$196,963.12	$157,840.47	-19.9%
Woodson County	1.00%	Oct-05	$229,350.38	$234,883.16	2.4%	$34,962.52	$41,448.60	18.6%
Wyandotte County	1.00%	Jan-84	$21,325,140.99	$20,906,918.99	-2.0%	$3,345,303.55	$3,300,630.84	-1.3%
Abilene	0.50%	Jan-06	$654,711.78	$1,051,101.67	60.5%	$44,316.67	$70,269.68	58.6%
Alma	1.00%	Jan-09	$0.00	$23,769.26	n/a	$0.00	$3,055.25	n/a
Almena	0.50%	Apr-03	$10,302.18	$9,682.68	-6.0%	$2,726.83	$5,616.90	106.0%
Altamont	1.00%	Jul-99	$58,270.89	$57,148.14	-1.9%	$17,502.49	$17,364.90	-0.8%
Americus	0.50%	Apr-87	$13,053.14	$14,490.37	11.0%	$2,317.19	$1,409.45	-39.2%
Andover	1.00%	Jan-08	$1,975,205.72	$1,322,378.55	n/a	$246,334.96	$201,750.54	n/a
Anthony	1.50%	Jan-01	$433,398.10	$451,728.94	4.2%	$38,542.31	$39,094.18	1.4%
Argonia	1.00%	Jan-91	$26,891.68	$25,002.99	-7.0%	$4,365.89	$5,072.31	16.2%
Arkansas City	2.00%	Apr-09	$1,504,723.12	$1,651,679.61	n/a	$192,261.33	$171,264.20	n/a
Arma	0.50%	Nov-82	$36,179.49	$36,192.80	0.0%	$7,696.00	$6,834.57	-11.2%
Atchison	1.00%	Aug-83	$1,430,308.24	$1,402,490.18	-1.9%	$188,374.09	$175,584.32	-6.8%
Attica	1.00%	Apr-07	$74,972.56	$102,478.91	36.7%	$7,754.16	$6,135.21	-20.9%
Auburn	1.00%	Jul-84	$95,793.56	$93,482.80	-2.4%	$9,758.12	$9,174.57	-6.0%
Augusta	1.00%	Oct-06	$927,533.10	$936,197.78	0.9%	$102,407.97	$100,732.36	-1.6%
Axtell	1.00%	Apr-07	$36,651.51	$39,537.66	7.9%	$17,980.53	$12,084.21	-32.8%
Baldwin City	1.00%	Jul-91	$314,209.60	$320,640.54	2.0%	$42,142.88	$43,457.94	3.1%
Basehor	1.00%	Oct-95	$222,986.46	$226,083.75	1.4%	$70,333.07	$55,202.85	-21.5%
Baxter Springs	1.00%	Jul-85	$359,419.37	$364,123.67	1.3%	$91,801.26	$114,689.88	24.9%
Belle Plaine	1.00%	Oct-89	$79,242.12	$84,528.07	6.7%	$14,170.43	$20,390.35	43.9%
Beloit	0.70%	Jul-08	$322,913.39	$441,228.81	n/a	$24,420.61	$37,932.70	n/a
Benton	1.00%	Oct-99	$52,810.54	$56,057.85	6.1%	$13,949.31	$23,945.72	71.7%
Blue Rapids	1.50%	Jan-09	$88,110.89	$96,111.90	n/a	$9,611.19	$8,599.48	n/a
Bonner Springs	1.75%	Jan-07	$3,256,412.13	$3,044,227.42	-6.5%	$449,184.99	$376,648.92	-16.1%
Bronson	1.00%	Jan-97	$12,794.69	$12,407.55	-3.0%	$1,614.38	$1,634.25	1.2%
Burden	1.00%	Jan-96	$23,416.72	$33,340.12	42.4%	$7,388.03	$6,866.04	-7.1%
Burlingame	1.00%	Apr-09	$0.00	$197,775.66	n/a	$0.00	$398.66	n/a
Burlington	2.00%	Apr-09	$375,766.81	$411,466.64	n/a	$36,595.54	$47,561.04	n/a
Caldwell	1.00%	Nov-82	$84,558.86	$83,702.91	-1.0%	$17,828.54	$24,129.15	35.3%
Caney	2.75%	Apr-03	$427,325.49	$428,483.96	0.3%	$82,781.14	$79,004.70	-4.6%
Canton	1.00%	Jan-09	$0.00	$15,395.90	n/a	$0.00	$1,383.10	n/a
Carbondale	2.00%	Apr-09	$74,871.97	$82,397.00	n/a	$7,571.83	$7,456.80	n/a
Cedar Vale	1.00%	Oct-97	$36,794.70	$40,027.42	8.8%	$13,831.30	$14,222.16	2.8%
Chanute	1.25%	Apr-09	$1,798,972.75	$1,762,859.35	n/a	$372,338.03	$193,411.02	-48.1%
Chase	0.50%	Oct-06	$10,497.14	$11,663.74	11.1%	$2,119.46	$7,766.79	266.5%
Cherryvale	2.75%	Oct-07	$449,571.04	$526,265.35	n/a	$56,662.04	$103,588.01	n/a
Chetopa	1.50%	Jan-02	$113,398.82	$114,697.07	1.1%	$20,709.66	$22,113.29	6.8%
Claflin	0.50%	Oct-05	$28,294.01	$26,236.80	-7.3%	$2,884.01	$2,877.07	-0.2%
Clay Center	1.00%	Nov-84	$689,118.52	$681,171.17	-1.2%	$66,185.09	$54,150.19	-18.2%
Coffeyville	2.50%	Oct-02	$3,723,913.86	$3,749,867.89	0.7%	$329,668.25	$398,436.70	20.9%
Colby	0.25%	Apr-05	$334,198.05	$349,079.27	4.5%	$27,038.00	$30,614.29	13.2%
Coldwater	1.00%	Jul-98	$124,229.89	$116,603.40	-6.1%	$14,116.28	$10,481.50	-25.7%
Collyer	1.00%	Jan-01	$7,467.82	$11,006.81	47.4%	$828.82	$1,905.93	130.0%
Columbus	1.00%	Jul-97	$461,406.37	$407,521.80	-11.7%	$63,945.45	$68,823.98	7.6%
Concordia	1.00%	Feb-83	$1,030,338.74	$1,110,811.06	7.8%	$68,698.11	$93,939.19	36.7%
Conway Springs	1.00%	Oct-89	$64,122.53	$66,153.13	3.2%	$9,998.48	$16,391.40	63.9%
Cottonwood Falls	1.00%	Jan-91	$54,272.57	$55,510.26	2.3%	$6,667.64	$7,076.87	6.1%
Council Grove	1.00%	Oct-03	$341,966.68	$334,966.08	-2.0%	$27,435.50	$29,204.54	6.4%
Dearing	1.00%	Apr-03	$19,862.96	$18,410.30	-7.3%	$2,520.98	$2,234.31	-11.4%
Deerfield	1.00%	Oct-94	$21,676.57	$25,667.69	18.4%	$3,692.07	$4,662.36	26.3%
Delphos	1.00%	Nov-84	$18,151.88	$16,474.01	-9.2%	$3,676.17	$3,226.13	-12.2%
Derby	0.50%	Apr-03	$1,574,585.93	$1,752,711.52	11.3%	$167,221.62	$174,560.78	4.4%
DeSoto	1.75%	Jul-02	$586,620.51	$560,807.68	-4.4%	$210,828.24	$207,720.77	-1.5%
Dighton	1.00%	Jul-83	$110,210.58	$123,982.77	12.5%	$33,706.50	$47,460.95	40.8%
Dodge City	1.00%	Oct-97	$4,386,372.98	$4,349,458.81	-0.8%	$434,687.46	$395,426.65	-9.0%
Douglass	1.00%	Jan-95	$96,135.78	$101,878.13	6.0%	$19,797.78	$15,247.60	-23.0%
Easton	1.00%	Jul-85	$21,587.36	$22,255.05	3.1%	$5,396.95	$5,286.50	-2.0%
Edgerton	1.00%	Jul-85	$48,841.17	$56,684.29	16.1%	$11,647.96	$16,828.90	44.5%
Edna	1.00%	Jan-89	$21,525.01	$22,098.96	2.7%	$4,991.85	$5,573.81	11.7%
Edwardsville	1.00%	Jan-86	$231,787.98	$219,431.08	-5.3%	$96,695.16	$152,891.89	58.1%
Effingham	1.00%	Nov-83	$24,568.03	$24,019.57	-2.2%	$5,882.32	$4,224.97	-28.2%
El Dorado	1.00%	Oct-89	$2,242,678.31	$2,281,151.10	1.7%	$158,518.99	$152,529.07	-3.8%
Elkhart	1.00%	Jan-95	$212,958.90	$223,933.04	5.2%	$49,531.68	$59,898.70	20.9%

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Ellinwood	0.50%	Jan-07	$67,129.37	$70,756.40	5.4%	$7,126.48	$7,592.98	6.5%
Ellis	2.00%	Oct-06	$298,678.22	$299,941.76	0.4%	$39,648.55	$37,370.59	-5.7%
Ellsworth	1.25%	Jul-00	$363,073.21	$398,524.41	9.8%	$32,032.45	$53,892.94	68.2%
Elwood	1.00%	Nov-84	$127,189.30	$125,051.95	-1.7%	$42,584.80	$47,724.53	12.1%
Emporia	1.00%	Jan-95	$3,881,204.91	$3,756,371.40	-3.2%	$288,520.96	$258,386.02	-10.4%
Erie	1.50%	Apr-09	$86,964.53	$81,956.38	n/a	$14,476.81	$18,112.15	25.1%
Eudora	1.00%	Jan-07	$224,211.80	$249,076.50	11.1%	$43,574.62	$48,020.60	10.2%
Eureka	1.00%	Oct-05	$281,202.63	$281,045.12	-0.1%	$23,235.43	$27,322.72	17.6%
Fairway	1.00%	Jul-86	$344,675.29	$367,640.45	6.7%	$99,462.33	$83,659.58	-15.9%
Florence	1.00%	Apr-05	$38,794.15	$34,328.72	-11.5%	$2,878.37	$3,926.93	36.4%
Fontana	0.50%	Jul-97	$3,005.31	$2,445.01	-18.6%	$1,139.99	$1,368.93	20.1%
Fort Scott	1.00%	Jan-84	$1,225,882.66	$1,260,601.34	2.8%	$131,373.11	$110,265.97	-16.1%
Frankfort	1.00%	Apr-03	$91,623.43	$92,328.87	0.8%	$7,563.25	$10,213.16	35.0%
Fredonia	1.50%	Apr-06	$532,767.25	$544,604.72	2.2%	$85,367.21	$60,827.73	-28.7%
Frontenac	1.00%	Jan-95	$350,708.94	$282,067.13	-19.6%	$60,961.24	$53,508.08	-12.2%
Galena	1.00%	Jul-84	$139,174.44	$152,586.27	9.6%	$54,322.38	$95,121.26	75.1%
Garden City	1.00%	Jul-94	$4,793,827.43	$5,262,974.62	9.8%	$293,005.12	$352,159.85	20.2%
Gardner	1.50%	Jan-06	$2,430,804.83	$2,402,756.61	-1.2%	$483,959.44	$341,289.93	-29.5%
Garnett	0.50%	Jan-99	$225,933.31	$235,250.85	4.1%	$15,035.80	$15,282.08	1.6%
Gas	1.00%	Jan-91	$2,084.88	$26,952.63	n/a	$1,639.91	$2,538.49	n/a
Geneseo	0.50%	Oct-05	$4,192.43	$4,516.91	7.7%	$961.58	$751.53	-21.8%
Girard	1.00%	Jan-01	$251,537.81	$244,257.61	-2.9%	$62,381.14	$61,513.42	-1.4%
Glade	1.00%	Jan-01	$16,117.07	$16,695.57	3.6%	$707.51	$909.22	28.5%
Glasco	1.00%	Jul-83	$24,316.11	$31,100.96	27.9%	$2,913.52	$6,923.13	137.6%
Grandview Plaza	1.00%	Apr-99	$56,592.89	$60,648.92	7.2%	$6,708.40	$16,432.04	144.9%
Great Bend	0.75%	Jul-08	$1,667,582.39	$2,391,612.63	n/a	$121,541.75	$214,889.67	n/a
Greensburg	0.50%	Oct-06	$102,036.79	$168,780.07	65.4%	$22,803.64	$21,674.48	-5.0%
Grinnell	0.25%	Jan-03	$6,305.04	$6,041.61	-4.2%	$1,047.37	$945.42	-9.7%
Hardtner	0.00%	Jan-02	$0.00	$0.00	#DIV/0!	$0.00	$0.00	n/a
Harper	1.00%	Jan-01	$212,534.88	$210,883.22	-0.8%	$24,974.30	$25,626.44	2.6%
Hartford	1.00%	Jan-09	$0.00	$6,059.31	n/a	$0.00	$782.36	n/a
Hays	2.25%	Apr-09	$8,417,895.71	$8,635,468.64	n/a	$717,493.78	$694,894.87	n/a
Herington	1.50%	Apr-06	$336,933.74	$332,124.51	-1.4%	$36,973.42	$35,053.48	-5.2%
Hiawatha	1.00%	Apr-05	$623,415.61	$621,347.71	-0.3%	$62,849.13	$71,724.49	14.1%
Highland	1.00%	Apr-08	$2,830.56	$41,249.68	n/a	$1,096.55	$9,428.15	n/a
Hill City	1.00%	Jul-85	$258,176.23	$250,712.84	-2.9%	$16,422.05	$16,134.05	-1.8%
Hillsboro	1.00%	Oct-05	$356,727.38	$386,126.43	8.2%	$22,874.11	$27,994.09	22.4%
Hoisington	0.50%	Oct-05	$99,638.65	$101,417.23	1.8%	$8,650.00	$7,662.64	-11.4%
Holcomb	0.50%	Apr-09	$0.00	$96,861.33	n/a	$0.00	$558.80	n/a
Holton	0.25%	Jan-95	$188,204.22	$182,365.07	-3.1%	$9,541.89	$11,224.60	17.6%
Horton	1.00%	Jul-87	$137,571.85	$132,812.37	-3.5%	$19,313.26	$17,946.81	-7.1%
Hugoton	1.50%	Apr-07	$662,113.29	$649,992.50	-1.8%	$133,252.41	$126,545.62	-5.0%
Humboldt	1.25%	Oct-08	$110,228.25	$124,959.28	n/a	$35,384.66	$24,185.31	n/a
Hutchinson	0.75%	Apr-94	$5,612,536.27	$5,580,180.43	-0.6%	$445,016.34	$470,000.87	5.6%
Independence	2.25%	Oct-02	$4,342,293.20	$4,213,353.05	-3.0%	$356,170.50	$297,132.45	-16.6%
Iola	1.00%	Jan-90	$1,105,110.22	$1,085,518.00	-1.8%	$82,093.31	$77,040.19	-6.2%
Junction City	1.00%	Nov-82	$3,453,624.68	$3,514,846.17	1.8%	$253,053.37	$259,977.02	2.7%
Kanopolis	1.00%	Jul-85	$19,360.48	$19,872.66	2.6%	$4,480.39	$4,383.89	-2.2%
Kansas City	1.25%	Oct-04	$23,256,008.89	$22,761,312.07	-2.1%	$3,681,858.40	$3,555,317.01	-3.4%
Kincaid	1.00%	Jul-99	$4,979.32	$5,263.30	5.7%	$1,479.21	$1,575.58	6.5%
Kingman	1.00%	Jan-05	$402,944.91	$439,422.90	9.1%	$28,539.75	$29,224.01	2.4%
Kinsley	1.00%	Apr-07	$123,868.66	$133,145.21	7.5%	$11,614.46	$16,957.66	46.0%
Kiowa	0.00%	Jan-09	$109,270.88	$83,961.43	n/a	$15,883.73	$11,679.57	n/a
LaCrosse	1.00%	Jan-96	$115,605.97	$110,810.03	-4.1%	$9,632.32	$9,941.67	3.2%
LaCygne	1.00%	Oct-88	$86,183.81	$86,995.37	0.9%	$22,441.79	$27,164.60	21.0%
Lakin	1.00%	Jul-83	$139,477.38	$133,060.77	-4.6%	$22,413.26	$22,914.84	2.2%
Lansing	1.00%	Jan-89	$627,275.59	$628,036.37	0.1%	$115,259.34	$90,764.99	-21.3%
Larned	0.50%	Apr-05	$240,642.18	$247,716.90	2.9%	$14,779.72	$18,805.93	27.2%
Lawrence	1.55%	Apr-09	$12,707,719.72	$13,253,136.00	n/a	$949,443.50	$1,158,014.44	n/a
Leavenworth	1.00%	Mar-85	$3,501,590.86	$3,476,639.28	-0.7%	$381,936.02	$432,544.34	13.3%
Leawood	1.53%	Apr-07	$8,500,877.80	$8,573,825.79	0.9%	$2,082,772.75	$1,886,657.87	-9.4%
Lebo	1.00%	Apr-08	$4,856.03	$62,303.53	n/a	$586.95	$10,377.52	n/a
LeCompton	1.00%	Oct-08	$0.00	$10,893.93	n/a	$0.00	$2,851.17	n/a
Lenexa	1.50%	Oct-08	$12,147,823.07	$13,778,659.01	n/a	$3,659,239.17	$4,087,459.78	n/a
Liberal	1.40%	Jul-06	$5,082,927.48	$5,018,036.95	-1.3%	$751,359.12	$492,887.34	-34.4%
Lindsborg	1.00%	Jul-00	$235,973.59	$251,307.41	6.5%	$26,180.77	$79,634.92	204.2%
Linwood	1.00%	Apr-03	$20,342.58	$22,996.18	13.0%	$6,344.89	$7,489.74	18.0%
Longford	1.00%	Jan-89	$7,473.52	$6,252.48	-16.3%	$1,030.26	$790.05	-23.3%
Louisburg	1.00%	Jan-97	$666,252.67	$615,996.93	-7.5%	$104,386.51	$76,107.10	-27.1%
Lyndon	1.00%	Jan-99	$86,864.32	$90,862.87	4.6%	$8,668.06	$8,487.44	-2.1%
Lyons	1.00%	Jan-09	$194,557.56	$271,851.69	n/a	$18,106.48	$29,582.50	n/a
Manhattan	1.00%	Jan-07	$9,111,240.03	$9,399,493.30	3.2%	$644,448.73	$650,819.90	1.0%
Mankato	0.75%	Oct-05	$83,020.63	$82,892.52	-0.2%	$13,683.52	$12,241.66	-10.5%
Maple Hill	0.75%	Jan-03	$22,259.86	$20,345.50	-8.6%	$2,847.99	$3,957.42	39.0%
Marion	0.75%	Jul-01	$135,359.97	$138,860.61	2.6%	$12,950.62	$14,863.91	14.8%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2008 and FY 2009

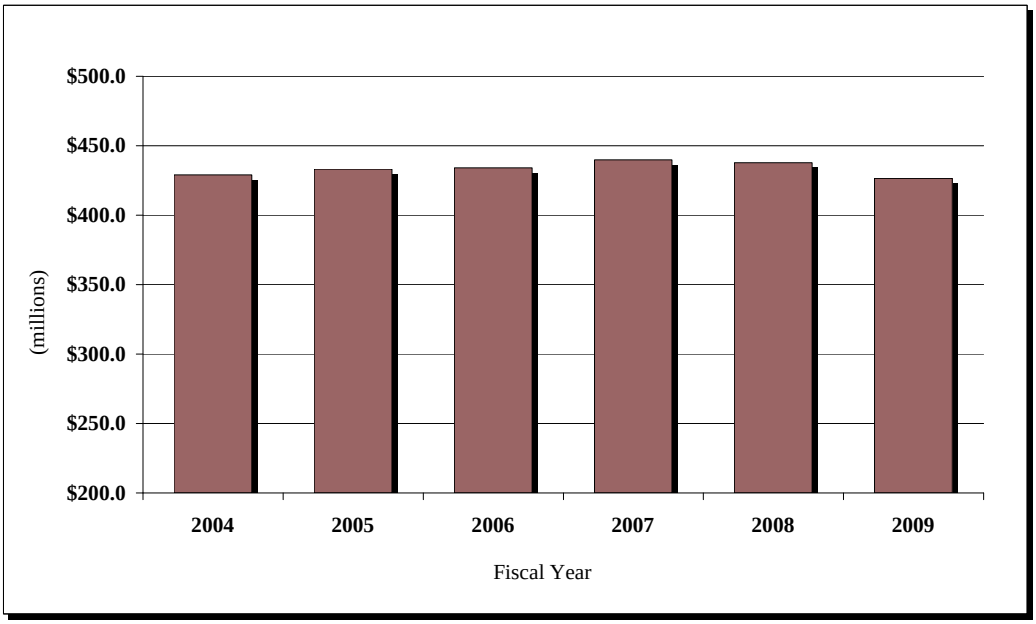
			Sales Tax			Use Tax		
County/City	Tax Rate	Effective Date	Fiscal Year 2008 July 2007 - June 2008	Fiscal Year 2009 July 2008 - June 2009	Percent Change	Fiscal Year 2008 July 2007 - June 2008	Fiscal Year 2009 July 2008 - June 2009	Percent Change
Marysville	1.00%	Oct-99	$810,904.87	$783,059.05	-3.4%	$103,876.07	$76,044.60	-26.8%
Mayfield	0.50%	Nov-82	$4,028.05	$4,237.79	5.2%	$254.91	$403.63	58.3%
McPherson	0.50%	Oct-02	$1,154,243.13	$1,181,655.16	2.4%	$122,347.67	$132,207.74	8.1%
Meade	0.50%	Oct-07	$51,754.99	$103,316.25	n/a	$9,577.62	$21,231.72	n/a
Medicine Lodge	0.75%	Jul-06	$294,627.50	$268,909.82	-8.7%	$51,480.83	$46,618.76	-9.4%
Merriam	1.25%	Jan-01	$6,336,247.15	$5,736,546.98	-9.5%	$662,418.27	$622,101.97	-6.1%
Miltonvale	1.00%	Jul-87	$41,120.73	$58,067.73	41.2%	$5,407.45	$9,953.86	84.1%
Minneapolis	1.00%	Apr-05	$192,481.44	$184,782.07	-4.0%	$14,620.35	$19,479.79	33.2%
Minneola	1.00%	Jul-99	$40,746.52	$35,402.39	-13.1%	$9,464.04	$7,974.21	-15.7%
Mission	1.25%	Oct-02	$2,645,004.98	$2,556,378.04	-3.4%	$475,188.94	$498,616.34	4.9%
Mission Hills	1.00%	Jan-05	$451,196.24	$454,720.85	0.8%	$151,934.06	$134,095.82	-11.7%
Moran	0.50%	Jul-84	$20,164.72	$19,442.52	-3.6%	$2,936.38	$2,284.71	-22.2%
Morland	1.00%	Oct-96	$11,951.76	$10,432.61	-12.7%	$2,007.20	$3,801.71	89.4%
Moscow	2.00%	Apr-09	$16,824.16	$20,673.41	n/a	$14,039.91	$10,208.28	n/a
Mound City	1.00%	Jul-93	$104,173.97	$107,197.37	2.9%	$11,655.49	$14,140.75	21.3%
Neodesha	2.00%	Oct-92	$457,827.57	$476,162.88	4.0%	$101,824.52	$73,981.87	-27.3%
Ness City	1.00%	Oct-02	$184,923.09	$229,918.67	24.3%	$13,257.09	$15,528.71	17.1%
Nickerson	1.00%	Apr-09	$0.00	$116,944.73	n/a	$0.00	$909.28	n/a
Norton	0.50%	Apr-93	$203,631.10	$210,497.57	3.4%	$38,634.15	$40,416.72	4.6%
Oak Hill	1.00%	Jan-07	$856.09	$749.32	-12.5%	$1,718.82	$995.07	-42.1%
Ogden	1.00%	Nov-82	$70,678.62	$84,358.39	19.4%	$41,771.03	$15,797.89	-62.2%
Olathe	1.13%	Apr-00	$23,194,240.12	$21,860,688.90	-5.7%	$2,758,439.43	$2,511,755.67	-8.9%
Olpe	0.50%	Apr-05	$18,199.33	$17,233.57	-5.3%	$5,615.41	$3,422.13	-39.1%
Onaga	1.00%	Nov-82	$64,108.58	$60,810.95	-5.1%	$8,702.51	$10,071.84	15.7%
Osage City	1.00%	Oct-03	$339,457.31	$331,010.58	-2.5%	$20,702.77	$19,685.90	-4.9%
Osawatomie	1.00%	Oct-05	$197,350.21	$247,769.40	25.5%	$30,520.29	$32,682.89	7.1%
Oskaloosa	1.00%	Oct-07	$67,531.63	$117,107.48	n/a	$9,285.92	$13,267.97	n/a
Oswego	1.00%	Jul-95	$142,290.12	$142,616.55	0.2%	$19,933.61	$19,287.75	-3.2%
Ottawa	1.10%	Jul-06	$2,252,407.21	$2,142,860.30	-4.9%	$268,119.46	$243,037.17	-9.4%
Overbrook	1.00%	Jan-99	$94,307.64	$97,131.74	3.0%	$9,317.13	$8,756.33	-6.0%
Overland Park	1.13%	Apr-99	$43,631,156.12	$42,876,263.68	-1.7%	$7,658,349.42	$3,554,204.58	-53.6%
Oxford	1.00%	Nov-84	$53,230.46	$46,757.74	-12.2%	$11,016.74	$13,817.12	25.4%
Paola	1.25%	Oct-07	$1,436,795.65	$1,521,396.03	n/a	$118,621.56	$143,022.72	n/a
Parker	2.00%	Apr-09	$24,186.57	$27,495.56	n/a	$2,129.74	$2,990.70	n/a
Parsons	1.00%	Jan-97	$1,633,980.40	$1,599,051.30	-2.1%	$156,070.35	$154,805.44	-0.8%
Paxico	1.00%	Oct-96	$9,030.20	$12,305.50	36.3%	$2,243.57	$4,550.70	102.8%
Peabody	1.00%	Apr-07	$71,444.62	$74,207.44	3.9%	$10,342.53	$10,924.80	5.6%
Perry	0.50%	Jul-81	$47,422.06	$46,174.38	-2.6%	$6,694.06	$5,248.06	-21.6%
Phillipsburg	1.00%	Jul-01	$399,324.98	$405,082.19	1.4%	$49,741.23	$59,519.31	19.7%
Pittsburg	1.00%	Jan-07	$3,117,273.13	$3,122,215.89	0.2%	$351,785.70	$389,204.31	10.6%
Plainville	1.00%	Apr-97	$294,868.16	$302,099.65	2.5%	$20,710.75	$23,799.55	14.9%
Pleasanton	1.00%	Oct-95	$141,792.04	$128,012.36	-9.7%	$20,188.73	$11,893.18	-41.1%
Pomona	2.00%	Apr-09	$49,590.64	$55,241.63	n/a	$6,565.45	$7,785.30	n/a
Prairie Village	1.00%	Feb-84	$2,073,501.74	$2,009,407.41	-3.1%	$357,491.63	$357,619.50	0.0%
Pratt	0.75%	Jan-05	$1,159,534.53	$1,155,309.03	-0.4%	$64,765.36	$73,109.34	12.9%
Princeton	0.50%	Jul-95	$7,740.45	$8,546.37	10.4%	$1,031.02	$1,173.49	13.8%
Protection	1.50%	Oct-07	$62,698.92	$80,350.24	n/a	$7,972.70	$11,261.27	n/a
Ransom	0.50%	Oct-93	$13,143.25	$16,743.02	27.4%	$1,058.92	$1,528.65	44.4%
Richmond	0.25%	Apr-05	$11,557.28	$19,240.85	66.5%	$1,102.70	$1,086.41	-1.5%
Riley	1.00%	Jul-92	$54,539.53	$59,142.35	8.4%	$8,095.89	$14,632.78	80.7%
Roeland Park	1.25%	Apr-03	$1,593,210.40	$1,630,638.36	2.3%	$108,806.04	$100,698.21	-7.5%
Rolla	2.00%	Oct-07	$27,775.97	$35,603.34	n/a	$15,940.85	$18,907.48	n/a
Rose Hill	1.00%	Oct-00	$214,882.05	$208,358.10	-3.0%	$39,023.18	$34,350.25	-12.0%
Rossville	1.00%	Oct-86	$109,103.59	$107,625.47	-1.4%	$6,178.50	$6,337.15	2.6%
Sabetha	1.00%	Oct-07	$308,847.70	$376,948.61	n/a	$42,333.67	$50,334.24	n/a
Saint Marys	1.00%	Nov-84	$200,572.18	$213,333.46	6.4%	$67,664.99	$62,315.58	-7.9%
Saint Paul	1.00%	Apr-98	$49,739.31	$66,151.72	33.0%	$15,311.91	$16,406.20	7.1%
Salina	0.90%	Apr-09	$7,063,934.18	$7,292,191.87	n/a	$512,906.17	$543,542.40	n/a
Satanta	0.50%	Jan-87	$68,891.06	$75,093.62	9.0%	$14,037.86	$9,878.72	-29.6%
Scammon	1.00%	Apr-88	$18,300.72	$17,850.26	-2.5%	$3,168.46	$3,967.98	25.2%
Scott City	0.50%	Apr-07	$233,410.94	$250,903.98	7.5%	$29,946.04	$39,762.66	32.8%
Sedan	1.50%	Apr-05	$171,092.24	$163,042.15	-4.7%	$23,352.35	$26,791.40	14.7%
Seneca	1.00%	Apr-07	$478,878.39	$485,705.94	1.4%	$37,688.04	$40,675.84	7.9%
Shawnee	1.25%	Apr-05	$10,648,360.70	$10,218,970.22	-4.0%	$1,471,513.04	$1,418,919.75	-3.6%
Smith Center	0.50%	Jan-01	$115,197.01	$126,517.31	9.8%	$13,014.31	$13,719.27	5.4%
South Hutchinson	0.75%	Oct-05	$249,318.42	$273,789.18	9.8%	$27,204.06	$29,451.62	8.3%
Spivey	0.50%	Jan-79	$37,573.72	$57,014.92	51.7%	$985.07	$1,295.04	31.5%
Spring Hill	1.50%	Apr-09	$480,694.87	$470,349.86	n/a	$140,485.47	$109,657.48	n/a
Stockton	1.50%	Jan-99	$205,390.74	$235,628.37	14.7%	$19,552.42	$22,283.77	14.0%
Strong City	1.00%	Jan-90	$51,660.03	$49,259.82	-4.6%	$4,939.50	$5,005.01	1.3%
Sublette	0.50%	Jan-83	$67,621.62	$84,311.51	24.7%	$10,770.04	$12,994.21	20.7%
Syracuse	1.00%	Jun-84	$194,144.26	$177,899.08	-8.4%	$25,194.62	$35,368.12	40.4%
Thayer	1.00%	Jul-95	$39,415.32	$39,905.36	1.2%	$4,596.42	$5,697.09	23.9%
Tonganoxie	1.75%	Oct-07	$599,683.89	$728,967.41	n/a	$90,734.61	$106,969.78	n/a
Topeka	1.00%	Nov-82	$24,684,615.18	$24,344,951.49	-1.4%	$3,287,747.30	$2,825,918.03	-14.0%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2008 and FY 2009

			Sales Tax			Use Tax		
County/City	Tax Rate	Effective Date	Fiscal Year 2008 July 2007 - June 2008	Fiscal Year 2009 July 2008 - June 2009	Percent Change	Fiscal Year 2008 July 2007 - June 2008	Fiscal Year 2009 July 2008 - June 2009	Percent Change
Toronto	0.50%	Nov-82	$6,838.26	$7,299.79	6.7%	$591.17	$719.24	21.7%
Towanda	1.00%	Jul-95	$80,111.53	$81,700.55	2.0%	$23,453.17	$27,068.84	15.4%
Troy	1.00%	Oct-07	$30,301.54	$46,063.75	n/a	$10,295.19	$17,541.27	n/a
Udall	1.00%	Oct-05	$41,912.84	$45,925.10	9.6%	$5,011.01	$3,528.97	-29.6%
Ulysses	1.00%	Nov-83	$830,235.85	$823,281.38	-0.8%	$186,312.49	$191,848.43	3.0%
Valley Falls	1.00%	Apr-07	$77,019.33	$83,507.66	8.4%	$7,919.27	$8,210.15	3.7%
Victoria	1.00%	Apr-09	$0.00	$169,891.17	n/a	$0.00	$717.35	n/a
Wakeeney	1.00%	Feb-83	$285,827.68	$310,583.21	8.7%	$27,157.38	$34,484.19	27.0%
Wakefield	1.00%	Nov-82	$37,644.98	$42,268.41	12.3%	$10,446.65	$7,705.10	-26.2%
Wamego	1.75%	Jan-93	$954,225.18	$924,158.58	-3.2%	$139,665.58	$143,632.67	2.8%
Waterville	1.50%	Jan-09	$44,117.78	$50,225.87	n/a	$5,454.51	$5,343.41	n/a
Wathena	1.00%	Oct-06	$107,445.72	$107,229.80	-0.2%	$35,667.75	$27,619.65	-22.6%
Weir	1.00%	Nov-84	$27,729.28	$22,465.78	-19.0%	$7,257.76	$6,400.12	-11.8%
Wellington	1.25%	Jan-94	$1,290,048.44	$1,333,414.44	3.4%	$164,172.11	$134,568.75	-18.0%
Wellsville	1.00%	Apr-09	$71,139.95	$72,406.46	n/a	$10,229.98	$9,930.97	n/a
Westmoreland	1.00%	Jan-93	$58,211.77	$55,402.94	-4.8%	$5,085.90	$7,568.29	48.8%
Westwood	1.00%	Feb-84	$188,341.85	$174,430.17	-7.4%	$27,749.62	$51,271.36	84.8%
Westwood Hills	1.00%	Feb-84	$18,462.32	$16,427.43	-11.0%	$5,634.20	$6,050.68	7.4%
Williamsburg	1.00%	Oct-96	$15,679.12	$14,707.20	-6.2%	$2,859.67	$2,983.28	4.3%
Wilson	1.00%	Sep-83	$58,297.58	$57,833.80	-0.8%	$9,406.15	$6,790.60	-27.8%
Winfield	1.00%	Nov-84	$1,550,967.84	$1,586,162.07	2.3%	$122,286.70	$120,842.25	-1.2%
Yates Center	1.75%	Jan-02	$225,826.66	$233,887.44	3.6%	$34,797.53	$38,132.41	9.6%
Horsethief Reservior	0.15%	Oct-05	$1,729,695.96	$1,845,040.62	6.7%	$186,626.10	$202,734.03	8.6%
Statewide			$750,581,382.16	$697,921,711.29	-7.0%	$104,249,382.86	$89,673,994.56	-14.0%

Motor Fuel Tax Gross Collections

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



Fiscal Year	Gross Collections	Percent Change
2004	$429,032,527	2.7%
2005	$433,086,627	0.9%
2006	$434,105,057	0.2%
2007	$439,898,005	1.3%
2008	$437,737,717	-0.5%
2009	$426,508,499	-2.6%

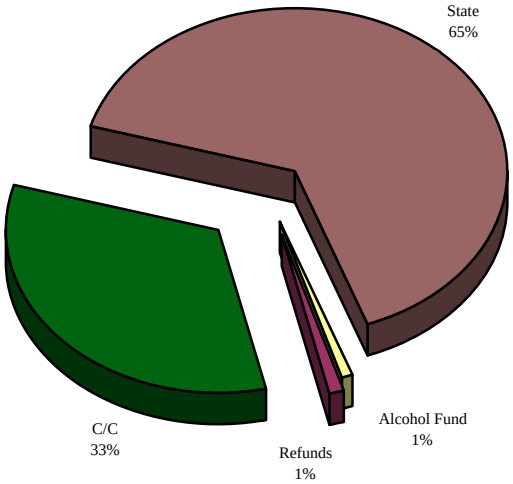
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year 2008	Fiscal Year 2009	Percent Change
Regular and E-85	$310,198,494	$306,059,936	(1.3%)
Special (Diesel) Fuel	$115,642,467	$111,612,791	(3.5%)
LP Gas Fuel	$214,113	$208,079	(2.8%)
Interstate Motor Fuel	$11,419,208	$8,380,369	(26.6%)
Motor Carrier Trip Permits	$263,435	$247,324	(6.1%)
Total (Gross)	$437,737,717	$426,508,499	(2.6%)

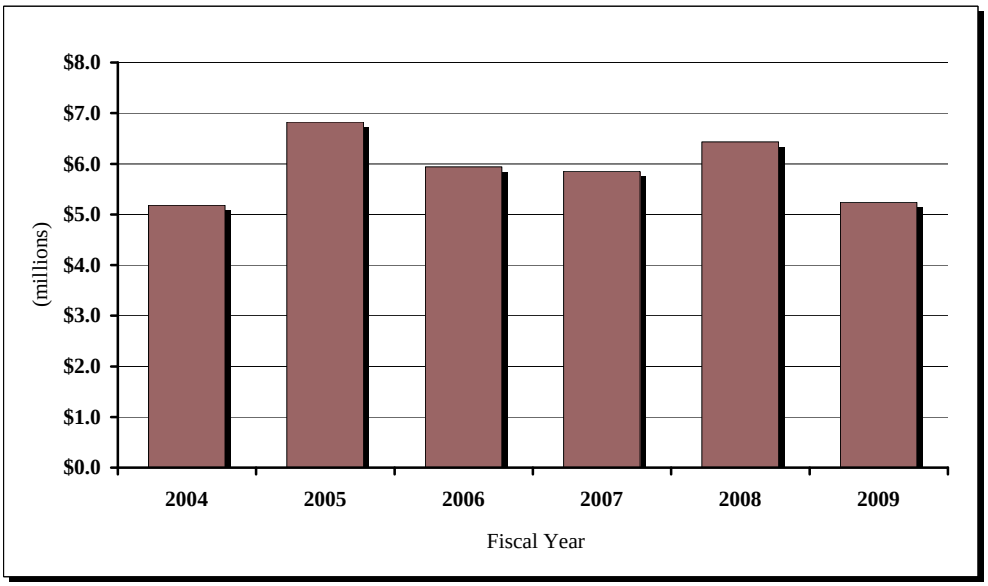
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	$277,274,819
Special City/County Highway Fund	$140,496,491
Alcohol Producers' Incentive Fund	$3,500,000
Refund Fund	$5,237,189
Total	$426,508,499



Motor Fuel Refund Amounts

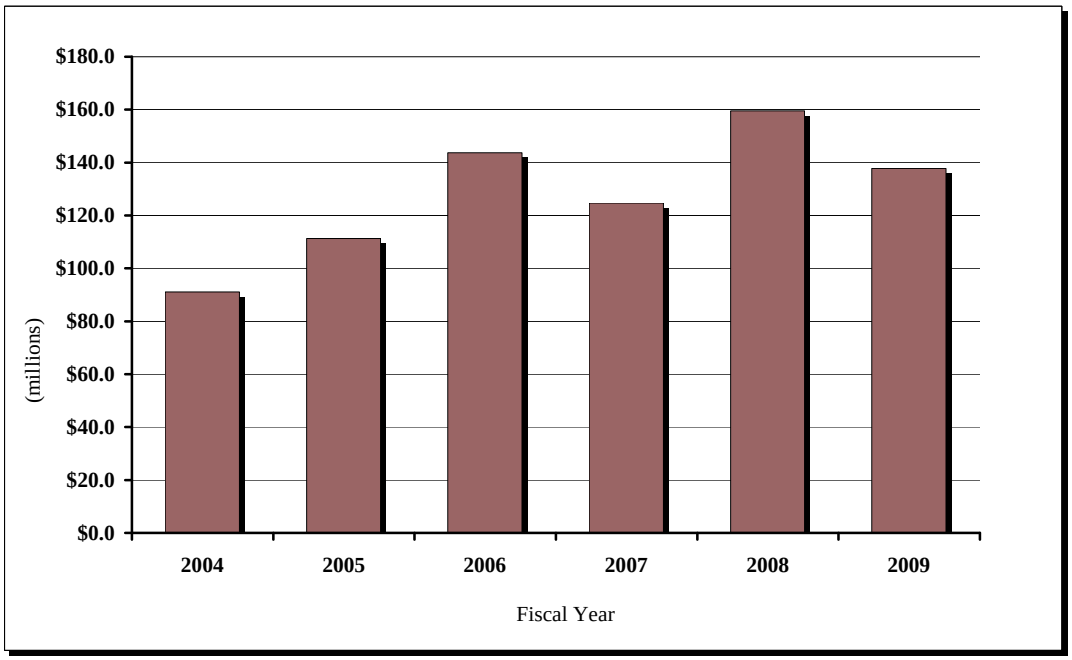
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



Fiscal Year	Amount Refunded	Percent Change
2004	$5,179,968	(16.2%)
2005	$6,826,248	31.8%
2006	$5,938,769	-13.0%
2007	$5,851,313	(1.5%)
2008	$6,430,194	9.9%
2009	$5,237,189	-18.6%

Gross (before Refunds) Mineral Tax Collections by Product

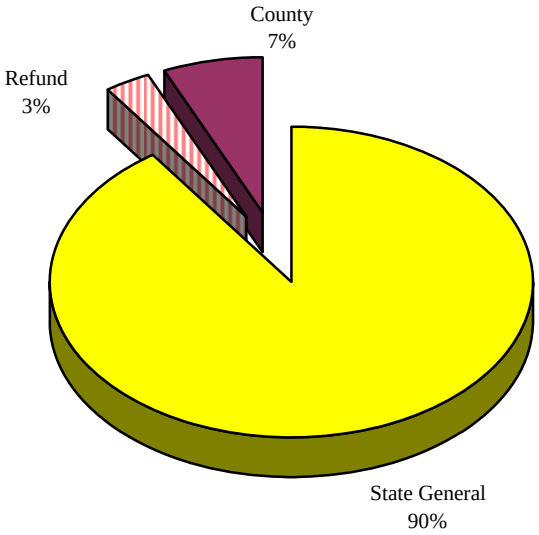
The decrease is due to a declining price of oil and natural gas. The average price per taxable barrel of Kansas crude oil is down, while the price of natural gas has decreased as well.



Fiscal Year	Oil	Natural Gas	Total	Total Percent Change
2004	$20,006,869	$71,031,929	$91,038,798	15.9%
2005	$30,080,680	$81,217,547	$111,298,227	22.3%
2006	$39,670,076	$104,050,568	$143,720,644	29.1%
2007	$39,140,891	$85,626,051	$124,766,942	-13.2%
2008	$61,049,872	$98,525,063	$159,574,935	27.9%
2009	$56,683,869	$81,078,831	$137,762,700	-13.7%

Mineral Tax Distributions by Product and Fund

Taxes on minerals are distributed first into a Refund Fund, then into the State General Fund and the Special County Mineral Tax Production Fund (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 2009

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund
Oil	$50,435,748	$2,451,883	$3,796,239
Natural Gas	$73,813,560	$1,709,412	$5,555,858
Total	$124,249,308	$4,161,295	$9,352,097
Gross Total all Funds			$137,762,700

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2008

Calendar Year 2008: January 2008 through December 2008

Rank	County	Number Barrels	Rank	County	Number Barrels	Rank	County	Number Barrels
1	Ellis	3,349,744	41	Chautauqua	255,447	81	Labette	16,329
2	Barton	2,065,244	42	Edwards	239,266	82	Lyon	12,844
3	Rooks	2,040,743	43	Kearny	230,596	83	Dickinson	10,140
4	Haskell	1,957,108	44	Allen	225,845	84	Geary	7,408
5	Ness	1,916,022	45	Thomas	218,862	85	Clay	6,463
6	Russell	1,864,880	46	Rawlins	206,971	86	Sherman	2,511
7	Graham	1,650,151	47	Greeley	199,045	87	Pottawatomie	1,693
8	Finney	1,613,103	48	Anderson	186,794	88	Osage	1,538
9	Barber	1,393,842	49	Ford	185,263	89	Hamilton	1,039
10	Stafford	1,392,765	50	Norton	180,755	90	Jackson	457
11	Stevens	1,296,987	51	Rush	178,713	91	Atchison	0
12	Lane	1,072,006	52	Johnson	178,262	92	Brown	0
13	Butler	1,030,621	53	Coffey	164,990	93	Cherokee	0
14	Rice	833,650	54	Pawnee	150,318	94	Cloud	0
15	Trego	792,030	55	Marion	146,683	95	Doniphan	0
16	Morton	762,126	56	Harvey	138,423	96	Jewell	0
17	Kingman	626,991	57	Sedgwick	125,874	97	Lincoln	0
18	Scott	551,132	58	Miami	125,777	98	Marshall	0
19	Gove	533,458	59	Montgomery	122,966	99	Mitchell	0
20	Greenwood	478,401	60	Cheyenne	118,237	100	Ottawa	0
21	Woodson	469,500	61	Franklin	111,518	101	Republic	0
22	Meade	468,753	62	Osborne	108,649	102	Shawnee	0
23	Sumner	449,048	63	Wilson	102,812	103	Smith	0
24	Cowley	432,799	64	Wallace	99,192	104	Washington	0
25	Reno	431,238	65	Leavenworth	74,605	105	Wyandotte	0
26	McPherson	429,757	66	Morris	74,163			
27	Decatur	425,441	67	Saline	72,370			
28	Seward	423,648	68	Linn	71,295			
29	Grant	421,009	69	Elk	69,833			
30	Pratt	394,708	70	Gray	68,692	TOTAL BARRELS OIL		**39,581,184**
31	Clark	380,710	71	Wabaunsee	47,757			
32	Stanton	344,103	72	Nemaha	47,111			
33	Hodgeman	338,550	73	Douglas	45,586			
34	Ellsworth	335,762	74	Chase	38,865	Counties producing		
35	Logan	317,930	75	Neosho	38,538	over 1 million barrels		22,643,216
36	Harper	311,285	76	Bourbon	30,592	Percent Total		57.2%
37	Phillips	307,718	77	Crawford	29,419			
38	Kiowa	291,929	78	Jefferson	23,890			
39	Comanche	282,194	79	Wichita	23,418			
40	Sheridan	268,064	80	Riley	18,222			

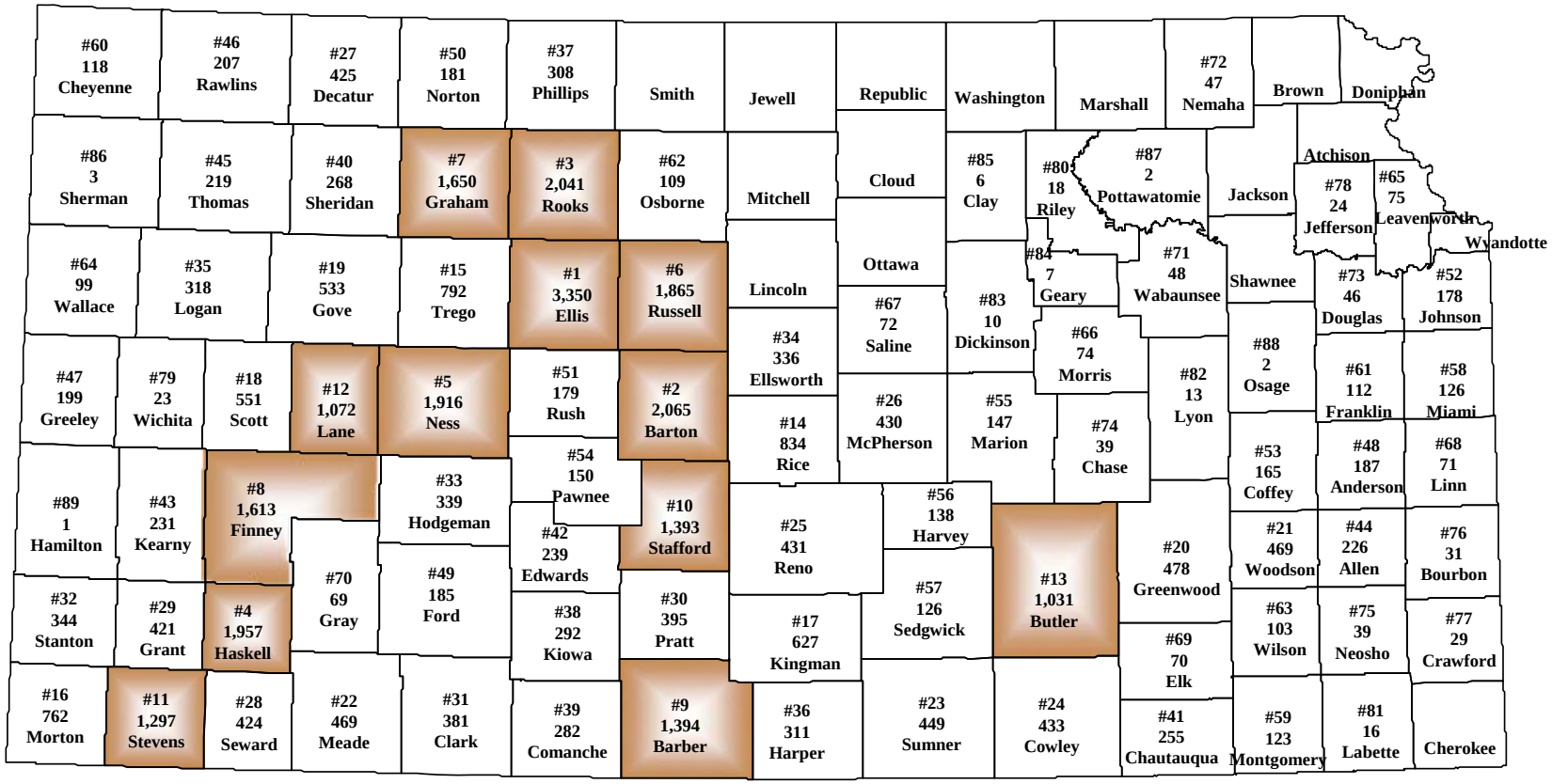
Oil Production, Calendar Year 2008

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2008. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 3.4 million barrels, was the top producer. There were thirteen (13) counties (see shaded areas) producing over one million barrels for the year. Their combined production of 22.6 million barrels was 57.2% of the statewide total production of 39.6 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 2008

Calendar Year 2008: January, 2008 through December, 2008

Rank	County	MCF	Rank	County	MCF	Rank	County	MCF
1	Stevens	62,275,906	41	Barton	170,339	81	Lyon	0
2	Grant	40,013,668	42	Cowley	164,854	82	Marshall	0
3	Kearny	36,400,007	43	Bourbon	164,211	83	Mitchell	0
4	Haskell	26,548,284	44	McPherson	161,329	84	Morris	0
5	Finney	24,284,106	45	Woodson	160,552	85	Nemaha	0
6	Morton	23,893,207	46	Coffey	87,662	86	Norton	0
7	Seward	21,610,665	47	Wichita	83,034	87	Osage	0
8	Wilson	17,171,619	48	Leavenworth	74,833	88	Osborne	0
9	Barber	17,156,759	49	Ness	71,505	89	Ottawa	0
10	Stanton	14,916,319	50	Johnson	66,311	90	Phillips	0
11	Neosho	14,259,529	51	Ellsworth	66,170	91	Pottawatomie	0
12	Montgomery	12,568,543	52	Rush	65,362	92	Rawlins	0
13	Kingman	8,467,699	53	Wallace	41,822	93	Republic	0
14	Hamilton	7,741,741	54	Franklin	31,841	94	Riley	0
15	Comanche	6,334,064	55	Crawford	28,325	95	Rooks	0
16	Meade	5,543,623	56	Elk	27,009	96	Russell	0
17	Harper	4,985,520	57	Sedgwick	14,979	97	Saline	0
18	Cheyenne	4,203,235	58	Linn	8,477	98	Shawnee	0
19	Clark	4,084,487	59	Atchison	6,709	99	Sheridan	0
20	Labette	3,860,168	60	Ellis	259	100	Smith	0
21	Kiowa	3,734,889	61	Anderson	0	101	Thomas	0
22	Greeley	3,381,235	62	Brown	0	102	Trego	0
23	Pratt	2,877,860	63	Butler	0	103	Wabaunsee	0
24	Edwards	2,477,699	64	Cherokee	0	104	Washington	0
25	Pawnee	972,468	65	Clay	0	105	Wyandotte	0
26	Reno	910,166	66	Cloud	0			
27	Sumner	879,662	67	Decatur	0			
28	Stafford	848,047	68	Dickinson	0		**TOTAL MCF GAS**	**379,210,262**
29	Sherman	833,083	69	Doniphan	0			
30	Chautauqua	742,184	70	Douglas	0			
31	Hodgeman	551,195	71	Geary	0			
32	Marion	546,507	72	Gove	0			
33	Rice	510,254	73	Graham	0	Counties producing		
34	Allen	425,143	74	Greenwood	0	over 10 million MCF		311,098,612
35	Miami	418,045	75	Jackson	0		Percent Total	82.0%
36	Scott	337,605	76	Jefferson	0			
37	Ford	275,068	77	Jewell	0			
38	Gray	241,254	78	Lane	0			
39	Harvey	224,143	79	Lincoln	0			
40	Chase	209,023	80	Logan	0			

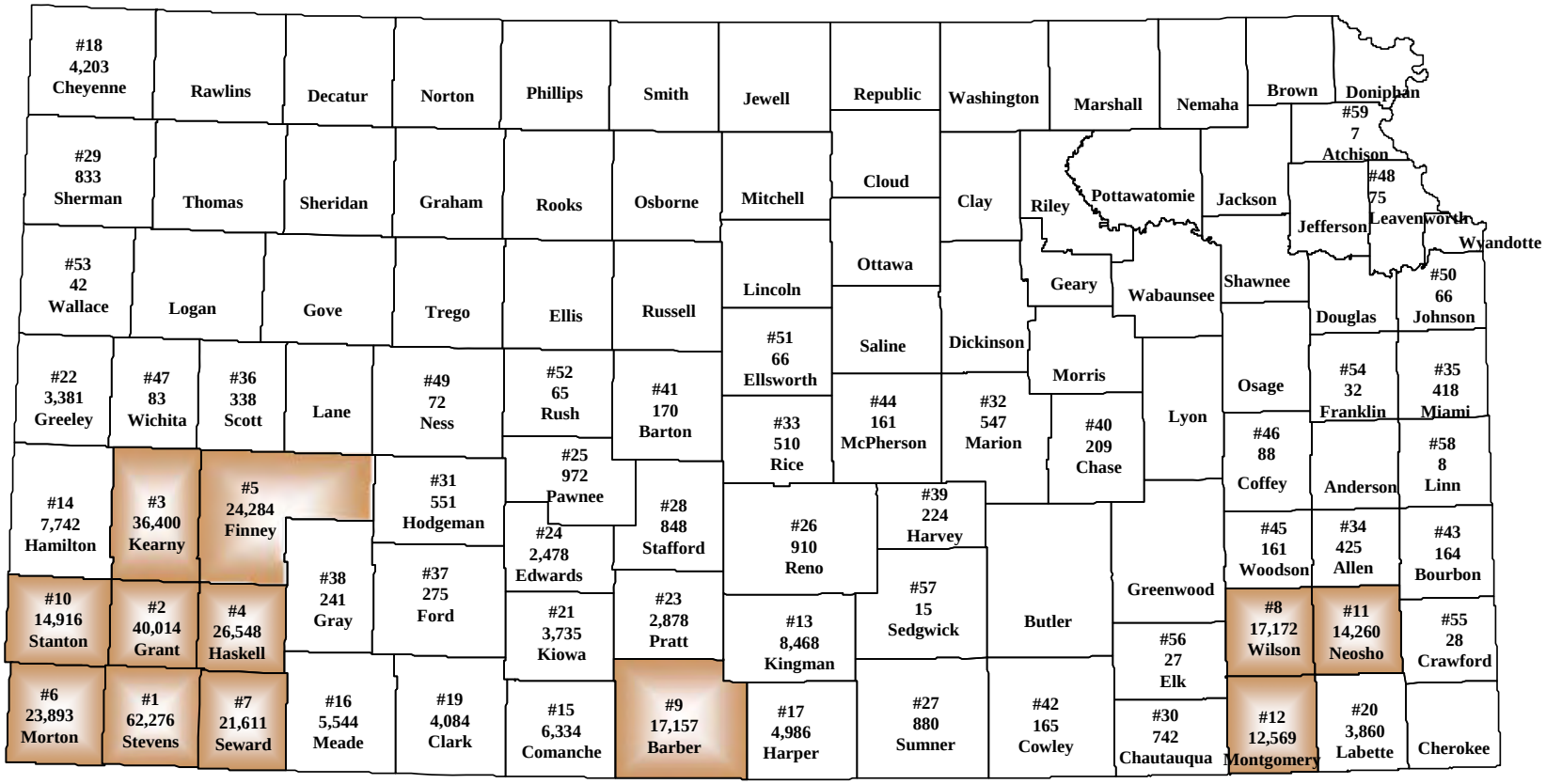
Gas Production, Calendar Year 2008

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2008.

Sixty of the State's one hundred and five counties produced oil. Stevens County was the highest producer with 62.3 million MCF. There were 12 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 311.1 million MCF was 82 percent of the statewide total production of 379.2 million MCF.

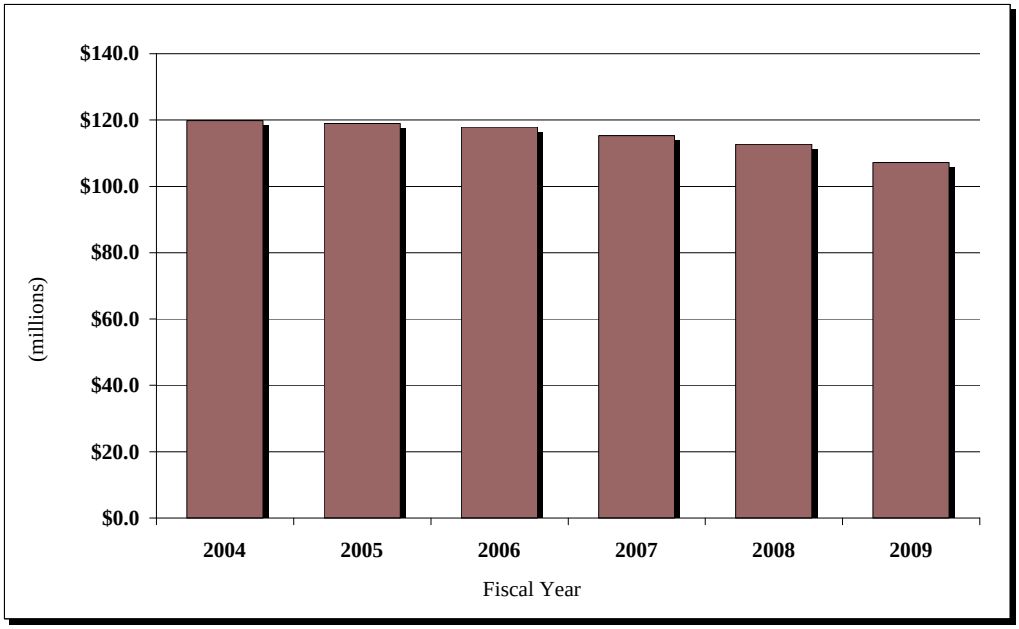
Legend: Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

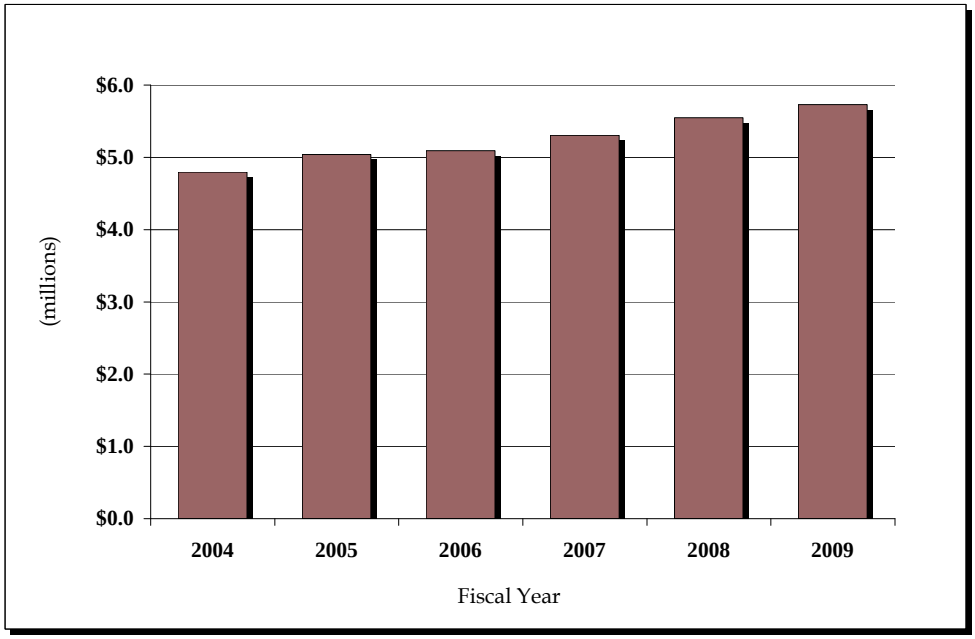
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



Fiscal Year	Amount Collected	Percent Change
2004	$119,789,045	-7.3%
2005	$118,979,280	-0.7%
2006	$117,898,816	-0.9%
2007	$115,281,809	-2.2%
2008	$112,704,560	-2.2%
2009	$107,215,614	-4.9%

Tobacco Products Tax to State General Fund after Refunds

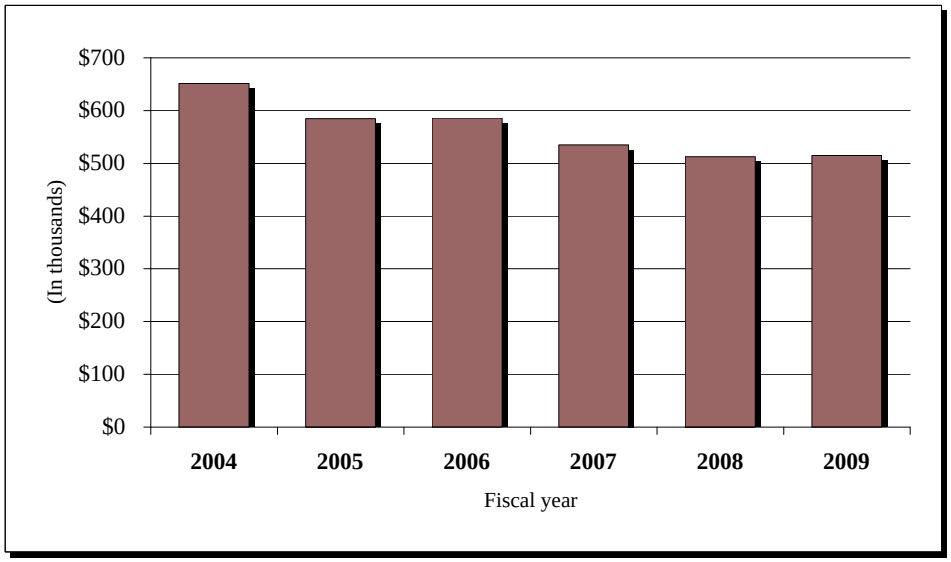
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



Fiscal Year	Amount Collected	Percent Change
2004	$4,797,229	6.4%
2005	$5,038,551	5.0%
2006	$5,092,583	1.1%
2007	$5,305,299	4.2%
2008	$5,547,754	4.6%
2009	$5,727,860	3.2%

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.

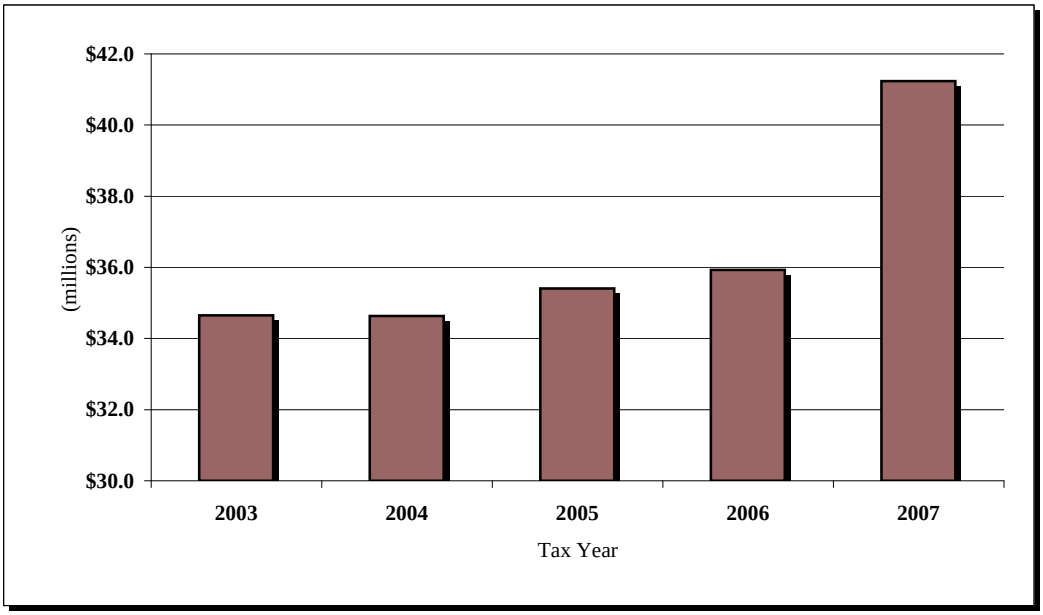


Fiscal Year	Amount Collected	Percent Change
2004	$651,472	-3.6%
2005	$584,511	-10.3%
2006	$585,984	0.3%
2007	$535,295	-8.7%
2008	$512,574	-4.2%
2009	$514,891	0.5%

Food Sales Tax Credits

Claimants with a modified Kansas Adjusted Gross Income of:

TY 03:	$0 - $13,150 or $13,151 - $26,300 qualify for a refund of:	$72 or $36 respectively
TY 04:	$0 - $13,450 or $13,451 - $26,900 qualify for a refund of:	$72 or $36 respectively
TY 05:	$0 - $13,800 or $13,801 - $27,600 qualify for a refund of:	$72 or $36 respectively
TY 06:	$0 - $14,300 or $14,301 - $28,600 qualify for a refund of:	$75 or $37 respectively
TY 07:	$0 - $14,850 or $14,851 - $29,700 qualify for a refund of:	$78 or $38 respectively

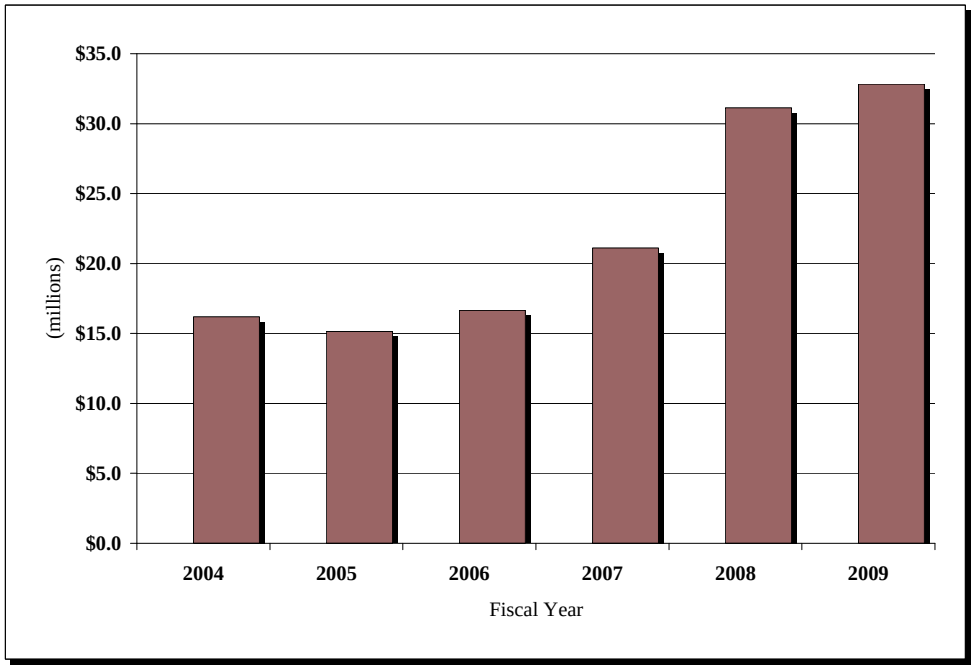


Tax Year	Number of Claims Allowed	Amount Paid	Percent Change
2003	289,744	$34,647,528	7.6%
2004	286,981	$34,633,666	0.0%
2005	292,014	$35,402,815	2.2%
2006	285,000	$35,925,088	1.5%
2007	321,033	$41,231,265	14.8%

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

Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. In Tax Year 2007, the maximum refund is $700 and the maximum household income is $29,100. In Tax Year 2008, the maximum refund is $700 and the maximum household income is $29,700.



Fiscal Year	Number of Claims Allowed	Amount Paid	Percent Change
2004	73,501	$16,195,825	-4.5%
2005	77,784	$15,141,325	-6.5%
2006	72,797	$16,643,446	9.9%
2007	79,661	$21,108,029	26.8%
2008	96,020	$31,126,798	47.5%
2009	102,586	$32,818,510	5.4%

*** Fiscal Years 2003 through 2005 are revised.*

Homestead Refunds by County - Tax Year 2007

County	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE SOCIAL SECURITY	AVERAGE HOUSEHOLD INCOME	AVERAGE PROPERTY TAX PAID	AVERAGE REFUND PERCENTAGE	NUMBER OF FILERS	COUNTY POPULATION	NUMBER OF FILERS /POPULATION
Allen	$236,988	$288	$4,934	$13,745	$485	64%	822	14,385	6%
Anderson	$158,117	$331	$5,646	$14,544	$580	61%	478	8,110	6%
Atchison	$288,346	$339	$5,466	$14,412	$580	63%	851	16,774	5%
Barber	$52,702	$255	$5,920	$14,363	$440	63%	207	5,307	4%
Barton	$463,416	$303	$5,325	$14,122	$523	63%	1,529	28,205	5%
Bourbon	$329,653	$321	$4,991	$13,656	$530	66%	1,026	15,379	7%
Brown	$159,954	$298	$4,810	$14,105	$519	63%	536	10,724	5%
Butler	$720,443	$336	$5,152	$14,848	$594	61%	2,147	59,482	4%
Chase	$52,519	$307	$4,850	$14,883	$545	59%	171	3,030	6%
Chautauqua	$70,931	$278	$5,055	$12,894	$447	69%	255	4,359	6%
Cherokee	$401,352	$320	$4,654	$11,740	$484	72%	1,256	22,605	6%
Cheyenne	$47,301	$257	$5,655	$16,124	$480	58%	184	3,165	6%
Clark	$22,820	$262	$5,739	$14,028	$471	62%	87	2,390	4%
Clay	$143,975	$328	$5,393	$14,975	$563	62%	439	8,822	5%
Cloud	$187,015	$314	$4,920	$13,475	$510	66%	596	10,268	6%
Coffey	$120,962	$298	$5,474	$14,519	$526	61%	406	8,865	5%
Comanche	$19,267	$241	$5,914	$13,953	$403	63%	80	1,967	4%
Cowley	$606,613	$319	$4,866	$13,951	$546	65%	1,902	36,291	5%
Crawford	$677,404	$304	$4,358	$13,255	$496	67%	2,225	38,242	6%
Decatur	$58,873	$311	$5,899	$15,280	$548	61%	189	3,472	5%
Dickinson	$311,493	$321	$5,153	$14,719	$566	63%	970	19,344	5%
Doniphan	$94,482	$326	$5,262	$12,688	$508	70%	290	8,249	4%
Douglas	$939,370	$354	$4,054	$14,582	$617	62%	2,650	99,620	3%
Edwards	$44,327	$300	$5,321	$13,975	$487	66%	148	3,449	4%
Elk	$74,547	$304	$5,274	$13,404	$483	69%	245	3,261	8%
Ellis	$376,115	$319	$4,963	$15,651	$604	57%	1,180	27,507	4%
Ellsworth	$77,772	$301	$6,337	$14,855	$519	63%	258	6,525	4%
Finney	$326,639	$334	$4,185	$14,874	$576	62%	978	40,523	2%
Ford	$228,012	$343	$5,180	$15,281	$604	63%	664	32,458	2%
Franklin	$438,989	$341	$5,027	$14,035	$578	65%	1,288	24,784	5%
Geary	$312,488	$327	$3,311	$15,033	$586	61%	955	27,947	3%
Gove	$34,209	$225	$5,594	$16,896	$462	55%	152	3,068	5%
Graham	$61,862	$300	$5,691	$14,100	$498	63%	206	2,946	7%
Grant	$49,181	$269	$5,204	$16,072	$518	59%	183	7,909	2%
Gray	$46,956	$345	$5,795	$15,774	$619	60%	136	5,904	2%
Greeley	$8,336	$238	$6,343	$17,928	$502	46%	35	1,534	2%
Greenwood	$148,412	$278	$5,445	$12,829	$439	70%	533	7,673	7%
Hamilton	$22,654	$263	$4,887	$15,241	$509	58%	86	2,670	3%
Harper	$109,722	$276	$5,304	$14,559	$491	61%	397	6,536	6%
Harvey	$459,728	$327	$5,146	$15,557	$602	59%	1,407	32,869	4%
Haskell	$19,646	$285	$5,131	$14,441	$478	65%	69	4,307	2%
Hodgeman	$23,420	$272	$5,209	$17,324	$564	49%	86	2,085	4%
Jackson	$204,560	$322	$5,066	$15,715	$594	58%	636	12,657	5%
Jefferson	$245,641	$350	$5,315	$14,688	$608	62%	702	18,426	4%
Jewell	$45,488	$214	$5,295	$14,264	$375	65%	213	3,791	6%
Johnson	$3,060,416	$333	$4,854	$16,159	$641	57%	9,188	451,086	2%
Kearny	$24,843	$292	$5,555	$15,308	$547	59%	85	4,531	2%
Kingman	$109,454	$282	$5,951	$15,527	$518	60%	388	8,673	4%
Kiowa	$22,465	$264	$5,502	$14,798	$467	61%	85	3,278	3%
Labette	$442,994	$316	$4,635	$13,494	$525	66%	1,403	22,835	6%
Lane	$18,519	$285	$4,897	$14,373	$492	63%	65	2,155	3%
Leavenworth	$743,149	$356	$4,198	$15,093	$632	61%	2,087	68,691	3%
Lincoln	$48,490	$284	$5,397	$15,276	$524	60%	171	3,578	5%
Linn	$174,358	$313	$5,468	$14,203	$548	63%	557	9,570	6%
Logan	$49,707	$305	$5,384	$15,200	$562	59%	163	3,046	5%
Lyon	$524,537	$318	$4,236	$14,154	$552	63%	1,652	35,935	5%
Marion	$231,155	$335	$5,918	$15,158	$588	61%	691	13,361	5%
Marshall	$208,257	$282	$4,986	$14,931	$501	62%	739	10,965	7%
McPherson	$351,523	$339	$6,004	$15,751	$622	59%	1,036	29,554	4%
Meade	$31,345	$285	$6,260	$16,529	$545	57%	110	4,631	2%

Homestead Refunds by County - Tax Year 2007

County	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE SOCIAL SECURITY	AVERAGE HOUSEHOLD INCOME	AVERAGE PROPERTY TAX PAID	AVERAGE REFUND PERCENTAGE	NUMBER OF FILERS	COUNTY POPULATION	NUMBER OF FILERS /POPULATION
Miami	$326,557	$328	$5,258	$15,455	$612	58%	997	28,351	4%
Mitchell	$101,199	$295	$5,238	$15,240	$533	59%	343	6,932	5%
Montgomery	$632,333	$318	$5,032	$12,547	$502	69%	1,991	36,252	5%
Morris	$87,730	$292	$5,504	$14,699	$513	62%	300	6,104	5%
Morton	$26,822	$263	$4,320	$16,140	$516	56%	102	3,496	3%
Nemaha	$122,557	$286	$5,147	$14,705	$512	61%	429	10,717	4%
Neosho	$326,436	$320	$5,343	$14,476	$554	62%	1,020	16,997	6%
Ness	$30,011	$224	$5,952	$16,580	$446	56%	134	3,454	4%
Norton	$69,914	$269	$4,953	$15,011	$484	59%	260	5,953	4%
Osage	$301,919	$331	$5,170	$14,328	$574	63%	913	16,712	5%
Osborne	$58,120	$247	$5,219	$14,606	$425	65%	235	4,452	5%
Ottawa	$93,331	$350	$5,488	$14,308	$575	64%	267	6,163	4%
Pawnee	$94,793	$268	$5,211	$15,545	$506	58%	354	7,233	5%
Phillips	$88,143	$250	$4,930	$15,334	$464	60%	353	6,001	6%
Pottawatomie	$214,464	$309	$4,874	$16,160	$591	56%	694	18,209	4%
Pratt	$163,221	$325	$5,817	$13,827	$541	67%	502	9,647	5%
Rawlins	$40,532	$240	$5,659	$15,924	$473	57%	169	2,966	6%
Reno	$1,370,596	$340	$4,932	$13,856	$571	65%	4,031	64,790	6%
Republic	$92,474	$258	$5,346	$14,418	$444	64%	358	5,835	6%
Rice	$120,650	$279	$6,248	$15,188	$506	59%	433	10,761	4%
Riley	$322,760	$316	$4,044	$15,773	$605	56%	1,021	62,843	2%
Rooks	$74,822	$288	$5,056	$14,704	$493	63%	260	5,685	5%
Rush	$74,646	$282	$5,589	$14,566	$488	64%	265	3,551	7%
Russell	$133,133	$281	$5,246	$14,305	$503	62%	474	7,370	6%
Saline	$1,009,631	$351	$4,431	$14,101	$597	64%	2,878	53,597	5%
Scott	$62,950	$338	$5,879	$14,844	$587	62%	186	5,120	4%
Sedgwick	$7,133,882	$344	$4,038	$13,967	$584	64%	20,732	452,869	5%
Seward	$153,277	$356	$4,559	$13,934	$579	65%	430	22,510	2%
Shawnee	$2,998,695	$343	$3,574	$13,427	$578	65%	8,740	169,871	5%
Sheridan	$28,602	$267	$5,483	$15,830	$494	57%	107	2,813	4%
Sherman	$112,691	$304	$5,118	$14,316	$528	65%	371	6,760	5%
Smith	$76,139	$236	$5,344	$16,090	$461	56%	323	4,536	7%
Stafford	$55,600	$244	$5,637	$14,833	$452	61%	228	4,789	5%
Stanton	$19,201	$221	$5,314	$16,270	$430	62%	87	2,406	4%
Stevens	$29,085	$316	$5,321	$13,619	$508	66%	92	5,463	2%
Sumner	$308,251	$321	$5,463	$15,303	$579	61%	961	25,946	4%
Thomas	$95,390	$310	$5,083	$15,511	$580	58%	308	8,180	4%
Trego	$53,834	$268	$5,407	$15,236	$492	60%	201	3,319	6%
Wabaunsee	$104,856	$369	$5,277	$14,546	$621	62%	284	6,885	4%
Wallace	$17,756	$257	$5,525	$15,483	$476	60%	69	1,749	4%
Washington	$90,967	$256	$5,548	$15,913	$477	56%	356	6,483	5%
Wichita	$18,187	$298	$4,979	$16,047	$559	55%	61	2,531	2%
Wilson	$169,595	$296	$5,079	$13,068	$470	68%	573	10,332	6%
Woodson	$84,060	$316	$5,337	$13,448	$510	68%	266	3,788	7%
Wyandotte	$2,902,421	$375	$4,081	$14,030	$615	65%	7,734	157,882	5%
STATEWIDE	$36,056,145	$330	$4,606	$14,383	$572	59%	109,165	2,688,076	4%

Audit Services
Assessments by Tax Type

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

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

Tax Type		Fiscal Year 2007		Fiscal Year 2008		Fiscal Year 2009	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	45	$20,866,675	79	$41,043,179	52	$40,856,792
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	62	$2,949,388	98	$10,469,555	118	$5,413,535
	Refunds	0	$0	0	$0	*	*
	Total - Net	62	$2,949,388	98	$10,469,555	*	*
Retailers' Sales	Assessments	584	$22,774,710	562	$86,404,820	1236	$27,358,060
	Refunds	171	($2,233,227)	849	($5,401,442)	319	($6,148,798)
	Total - Net	755	$20,541,483	1411	$81,003,378	1555	$21,209,262
Retailers' Use	Assessments	32	$561,525	32	$1,741,563	57	$2,639,594
	Refunds	62	($6,203,774)	136	($2,081,199)	157	($5,200,061)
	Total - Net	94	($5,642,249)	168	($339,636)	214	($2,560,467)
Consumers' Use	Assessments	1908	$13,079,740	1060	$15,985,430	1799	$7,778,029
	Refunds	54	($7,899,165)	96	($34,045,522)	72	($5,040,043)
	Total - Net	1962	$5,180,575	1156	($18,060,092)	1871	$2,737,986
Retail Liquor Excise	Assessments	16	704,511	15	$264,758	22	$604,254
	Refunds	*	*	0	$0	0	$0
	Total - Net	*	*	15	$264,758	22	$604,254
Liquor Enforcement	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Interstate & IFTA Motor Fuel	Assessments	149	$322,189	109	$1,891,456	176	$440,154
	Refunds	18	($16,070)	6	($2,076)	10	($2,665)
	Total - Net	167	$306,119	115	$1,889,380	186	$437,489
Withholding	Assessments	*	*	91	$1,094,804	85	$2,949,280
	Refunds	*	*	0	$0	*	*
	Total - Net	*	*	91	$1,094,804	*	*
Other Taxes	Assessments	76	$1,431,449	86	$6,483,701	87	$1,922,798
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
TOTALS	Assessments	2872	$62,690,187	2132	$165,379,266	3632	$89,962,496
	Refunds	312	($17,218,919)	1091	($41,648,892)	576	($17,954,235)
	Total - Net	**3184**	**$45,471,268**	**3223**	**$123,730,374**	**4208**	**$72,008,261**

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

Audit Services
Cash Collections by Tax Type

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

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

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

Tax Type		Fiscal Year 2007		Fiscal Year 2008		Fiscal Year 2009	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	31	$6,691,463	64	$19,857,388	43	$16,925,034
	Refunds	*	*	*	*	5	($1,575,387)
	Total - Net	*	*	*	*	48	$15,349,647
Retailers' Sales	Amount Collected	571	$6,320,036	469	$7,176,911	1038	$6,871,421
	Refunds	85	($2,579,027)	859	($6,126,819)	333	($2,886,838)
	Total - Net	656	$3,741,009	1328	$1,050,092	1371	$3,984,583
Retailers' Use	Amount Collected	38	$355,531	24	$636,162	52	$802,933
	Refunds	33	($5,647,283)	126	($2,449,311)	150	($3,353,417)
	Total - Net	71	($5,291,752)	150	($1,813,149)	202	($2,550,484)
Consumers' Use	Amount Collected	2,105	$3,668,430	1257	$4,950,762	1965	$3,864,115
	Refunds	48	($12,175,799)	76	($7,289,497)	63	($11,042,427)
	Total - Net	2153	($8,507,369)	1333	-$2,338,735	2028	($7,178,312)
Retail Liquor Excise	Amount Collected	5	$201,992	*	*	6	$105,440
	Refunds	*	*	*	*	0	$0
	Total - Net	*	*	*	*	6	$105,440
Liquor Enforcement	Amount Collected	*	*	*	*	*	*
	Refunds	0	$0	0	$0	0	$0
	Total - Net	*	*	*	*	*	*
Interstate & IFTA Motor Fuel	Amount Collected	161	$314,311	105	$289,396	145	$150,758
	Refunds	18	($17,594)	*	*	11	($3,885)
	Total - Net	179	$296,717	*	*	156	$146,873
Individual Income Tax	Amount Collected	71	$1,289,555	78	$4,677,889	55	$2,325,666
	Refunds	0	$0	0	$0	*	*
	Total - Net	71	$1,289,555	78	$4,677,889	*	*
Withholding	Amount Collected	0	$0	46	$230,784	41	$419,707
	Refunds	0	$0	0	$0	0	$0
	Total - Net	0	$0	46	$230,784	41	$419,707
Other Taxes	Amount Collected	48	$363,514	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	193	$23,196,262	139	$2,654,646
TOTALS	Amount Collected	3030	$19,204,832	2112	$42,100,696	3420	$32,407,439
	Refunds	188	($20,489,633)	1071	($16,923,364)	572	($19,475,339)
	Total - Net	**3218**	**($1,284,801)**	**3183**	**$25,177,332**	**3992**	**$12,932,100**

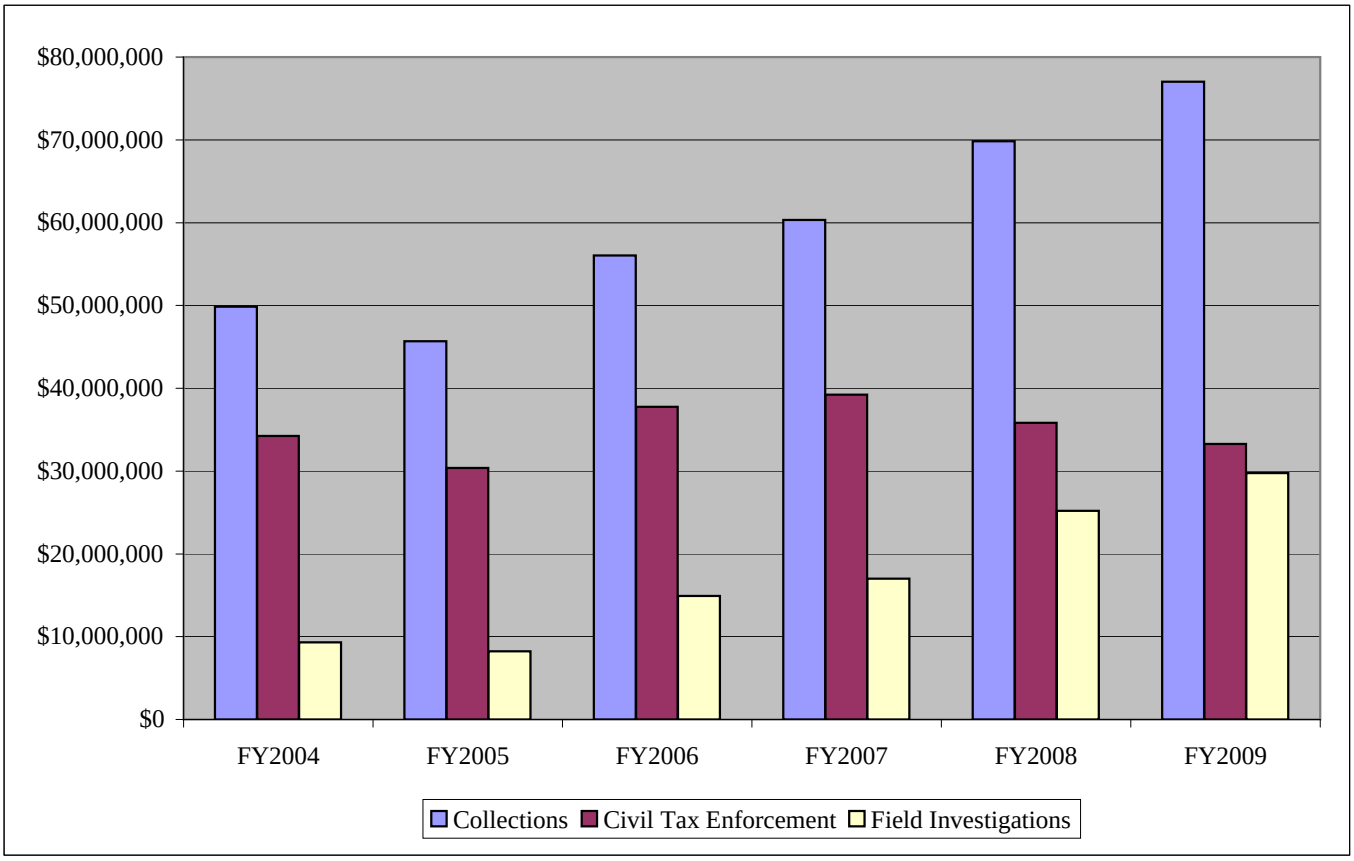
** Confidential due to number of filers. Confidential data is included in "Other Taxes."*

Recovery of Accounts Receivable by Business Area of Compliance Enforcement

Overall Area Performance: 2004 compared to 2009:

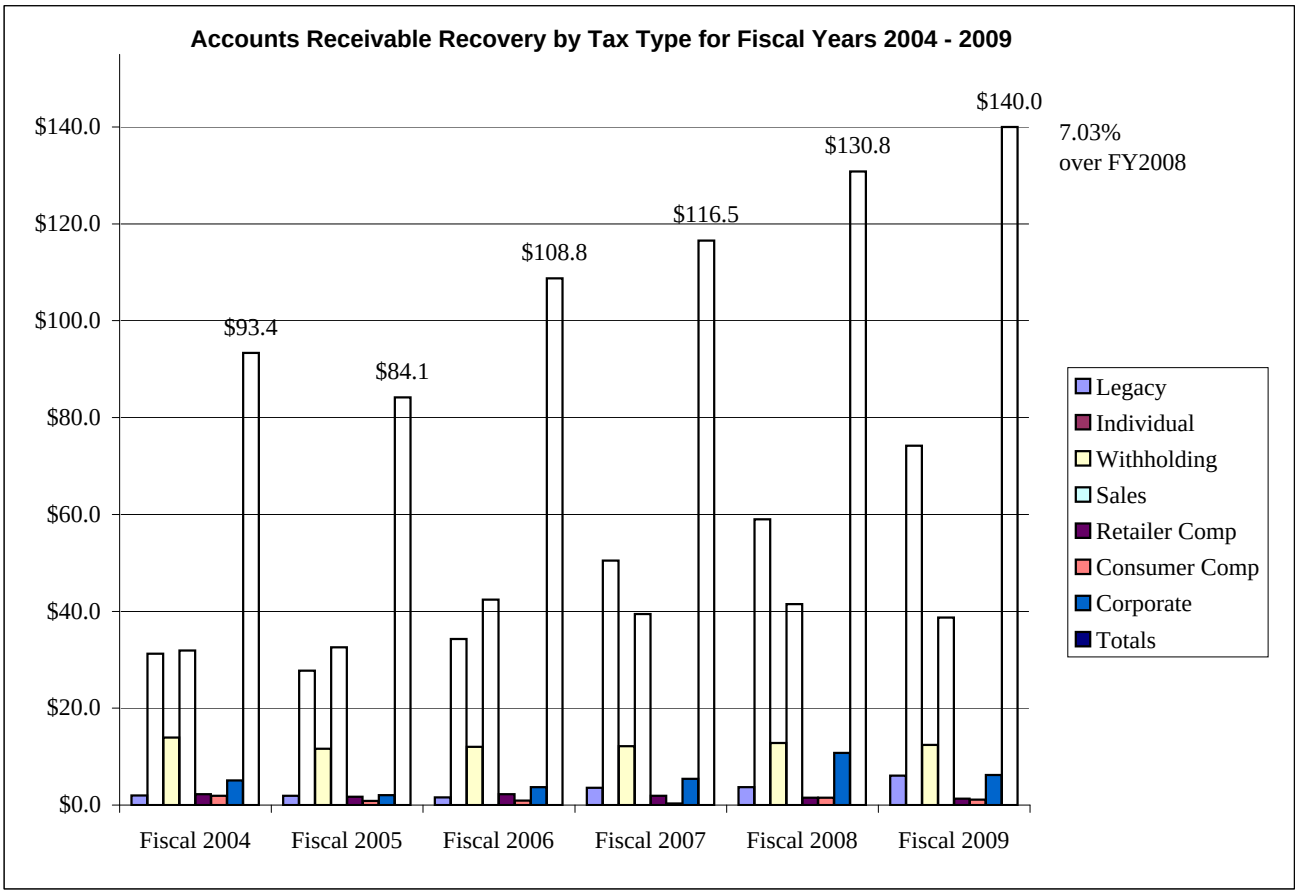
- Recovery efforts increased over FY2008 by **7.03%, or $9.2 Million.**
- Individual area performances were as follows:
- Collections increased its collection performance by **10.32%**, Civil Tax Enforcement by **-7.11%** and Field Investigations (FI) by **18.04%**. (the reduction in CTE is offset by increase in FI)

Accounts Receivable Recovery Clustered by Collection Area Across Fiscal Years 2004 - 2009



	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	Inc (Dec) Over Last Year
Collections	$49,837,633	$45,688,566	$56,047,894	$60,318,930	$69,834,528	$77,039,893	10.32%
Civil Tax Enforcement	$34,224,187	$30,382,974	$37,777,026	$39,210,620	$35,826,171	$33,278,002	-7.11%
Field Investigations	$9,298,666	$8,242,717	$14,927,812	$16,986,808	$25,199,564	29746151	18.04%
TOTAL	**$93,360,486**	**$84,314,257**	**$108,752,732**	**$116,516,358**	**$130,860,263**	**$140,064,046**	**7.03%**

Compliance Enforcement - Taxation
Accounts Receivable Recovery by Tax Type



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

Figures are in Millions

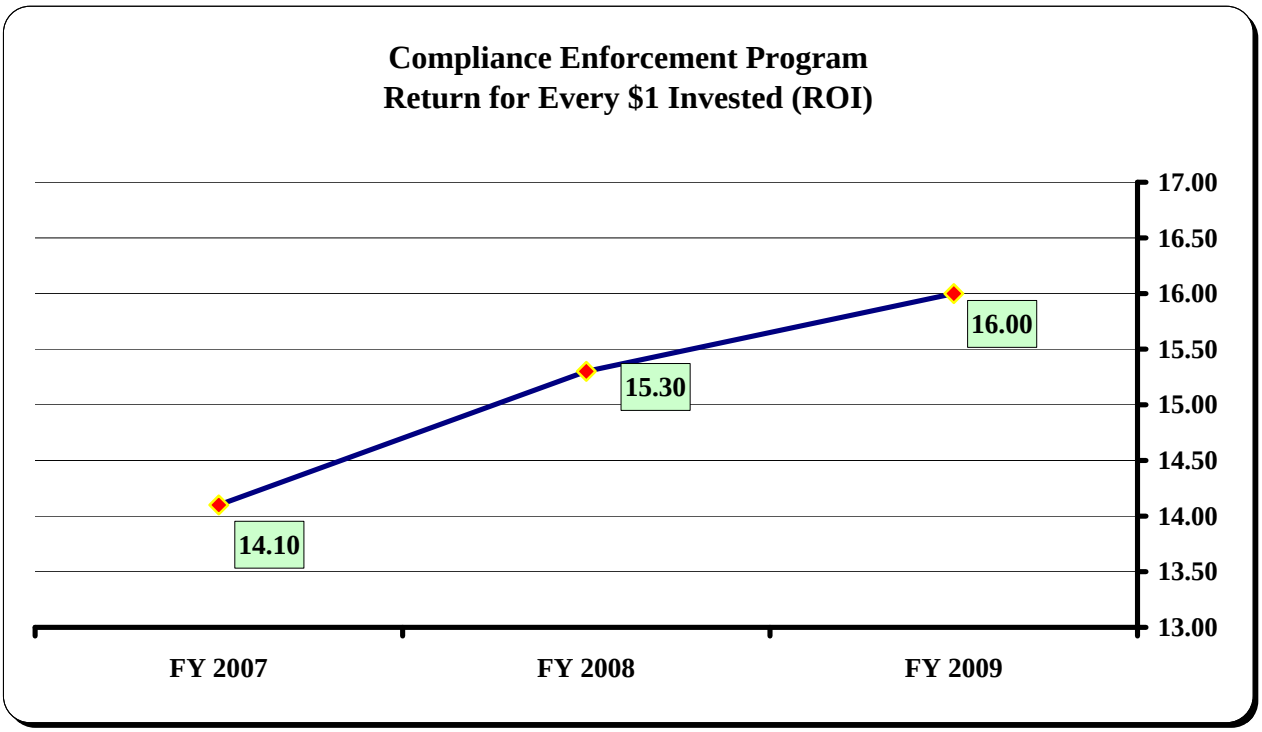
	Fiscal 2004	Fiscal 2005	Fiscal 2006	Fiscal 2007	Fiscal 2008	Fiscal 2009
Legacy	$2.0	$1.9	$1.6	$3.5	$3.7	$6.1
Individual	$31.3	$27.8	$34.3	$50.5	$59.0	$74.2
Withholding	$13.9	$11.6	$12.0	$12.1	$12.8	$12.4
Sales	$31.9	$32.5	$42.4	$39.5	$41.5	$38.7
Retailer Comp	$2.3	$1.7	$2.2	$1.9	$1.5	$1.3
Consumer Comp	$1.9	$0.9	$0.9	$0.3	$1.5	$1.1
Corporate	$5.1	$2.0	$3.7	$5.4	$10.8	$6.2
Other	$5.0	$5.6	$11.5	$3.3	$0.0	$0.0
Totals	$93.4	$84.1	$108.8	$116.5	$130.8	$140.0

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

		FY 2007		FY 2008		FY 2009	
Invested Salaries	$	7,313,194	$	7,385,378	$	7,635,645	[1]
Operating Expenses	$	1,106,098	$	1,176,900	$	1,121,582	
Total Program Investment	$	8,419,292	$	8,562,278	$	8,757,227	
Fiscal Year AR Recovery/Discovery	$	116,516,358	$	130,860,263	$	140,064,046	
ROI Dollars	$	108,097,066	$	122,297,985	$	131,306,819	
ROI Ratio		14.10		15.30		16.00	[2]

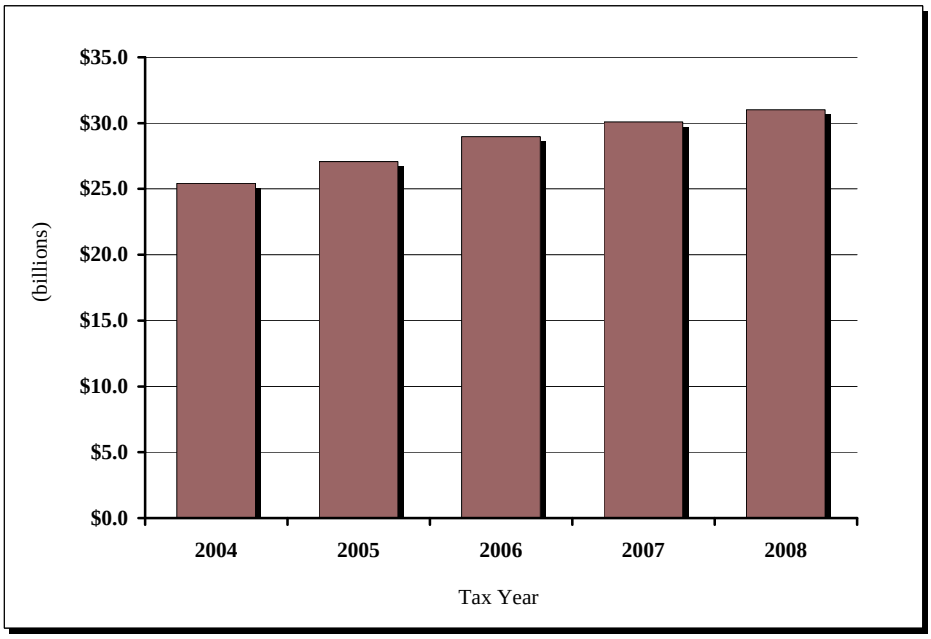
1 - Includes actual salaries with benefits and temp workers.

2 - For every $1 invested to operate Compliance Enforcement, we returned $16.00 to the State coffers.



DIVISION OF PROPERTY VALUATION

Statewide Assessed Property Values



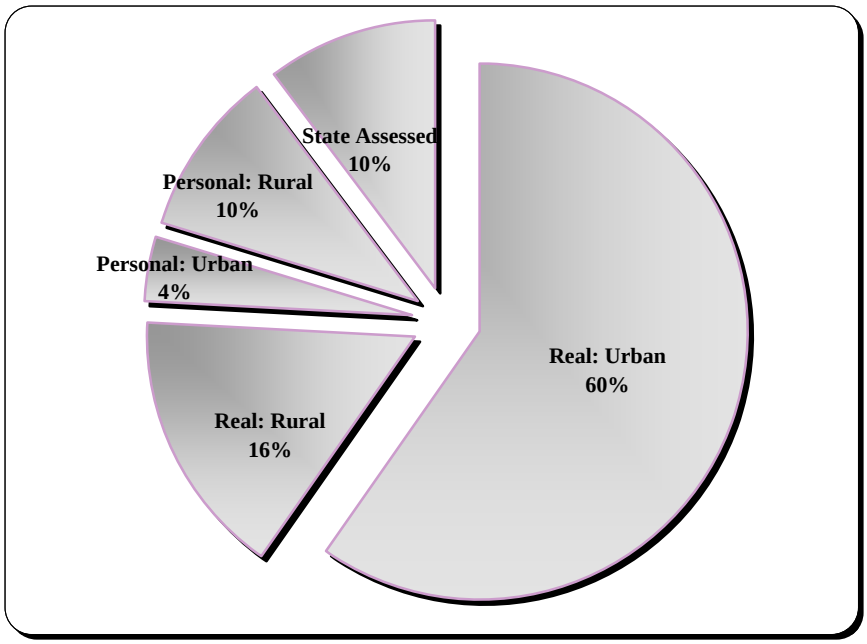
Assessed Valuation by Tax Year

Tax Year	Assessed Valuation	Percent Change
2004	$25,420,740,390	6.1%
2005	$27,078,135,200	6.5%
2006	$28,973,127,178	7.0%
2007	$30,087,769,809	3.8%
2008	$31,003,847,988	3.0%

Assessed Valuation by Property Type, Tax Years 2007 and 2008

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 2008



Property Type	Assessed Valuation Tax Year 2007	Assessed Valuation Tax Year 2008	Percent Change	2008 Percent Total
Locally Assessed:				
Real: Urban	$17,726,815,577	$18,534,749,937	4.6%	59.8%
Real: Rural	$4,877,995,374	$4,965,321,700	1.8%	16.0%
Personal: Urban	$1,510,592,120	$1,249,578,323	-17.3%	4.0%
Personal: Rural	$2,827,487,454	$3,078,091,869	8.9%	9.9%
State Assessed	$3,144,879,284	$3,176,106,159	1.0%	10.2%
Total	$30,087,769,809	$31,003,847,988	3.0%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

Property Category		2007 Assessed Valuation	2007 Percent Total	2008 Assessed Valuation	2008 Percent Total
State-Assessed		$3,144,879,284	10.5%	$3,176,106,159	10.2%
County-Assessed Real		$22,604,810,951	75.1%	$23,500,071,637	75.8%
County-Assessed Personal		$4,338,079,574	14.4%	$4,327,670,192	14.0%
	Total	$30,087,769,809	100.0%	$31,003,847,988	100.0%

Tax Year State-Assessed Property

Property Category		2007 Assessed Valuation	2007 Percent Total	2008 Assessed Valuation	2008 Percent Total
Telephone		$510,146,863	16.2%	$430,103,752	13.5%
Water Plants		$2,843,453	0.1%	$2,214,336	0.1%
Electric Power Companies		$1,412,152,533	44.9%	$1,387,202,954	43.7%
Pipeline Companies		$954,018,037	30.3%	$1,078,830,367	34.0%
Stored Gas Companies		$0	0.0%	$0	0.0%
Railroad Companies		$265,718,398	8.4%	$277,754,750	8.7%
	Total	$3,144,879,284	100.0%	$3,176,106,159	100.0%

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

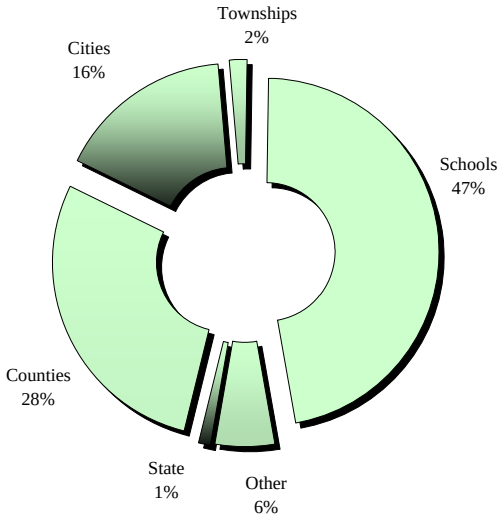
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value. used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
2003	$2,742.3	$35.9	$2,778.2	4.8%
2004	$2,925.5	$38.1	$2,963.6	6.7%
2005	$3,134.6	$40.5	$3,175.1	7.1%
2006	$3,375.0	$43.4	$3,418.4	7.7%
2007	$3,554.9	$45.1	$3,600.0	5.3%
2008	$3,723.7	$46.5	$3,770.3	4.7%

Tax Year 2008 Total General Property Taxes, by Taxing District

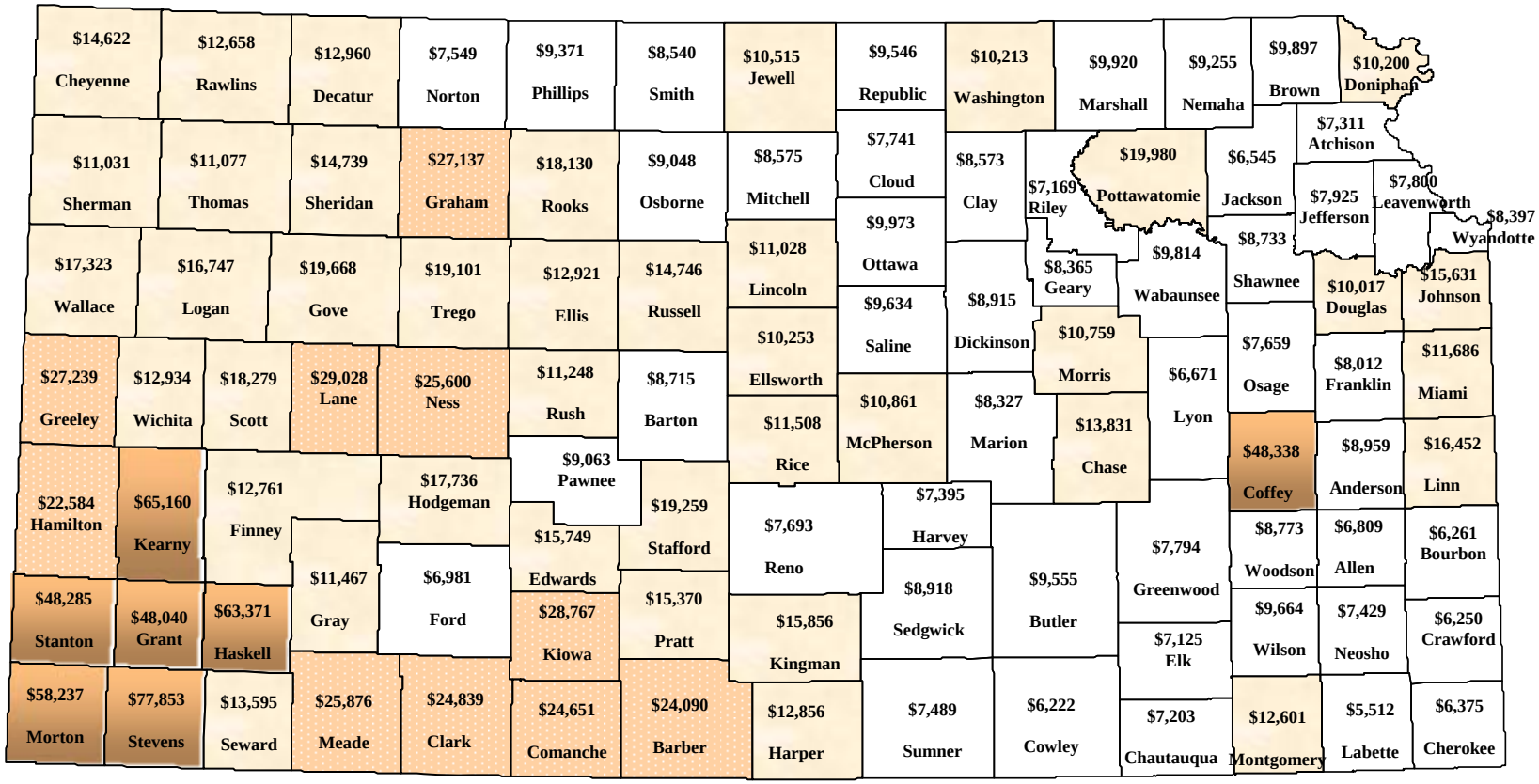
Taxing District	Amount	Percent Total
State	$46,505,529	1.2%
Counties	$1,066,445,356	28.3%
Cities	$617,285,071	16.4%
Townships	$58,563,579	1.6%
Schools	$1,766,933,022	46.9%
Other	$214,520,853	5.7%
*Total	$3,770,253,410	100.0%
Total Local	$3,723,747,881	98.8%
Total State	$46,505,529	1.2%
*Total	$3,770,253,410	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 75).

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

Total Assessed Value of Property Per Capita, 2008



Average Countywide Levies per $1,000 Assessed Valuation, Tax Years 2006 through 2008

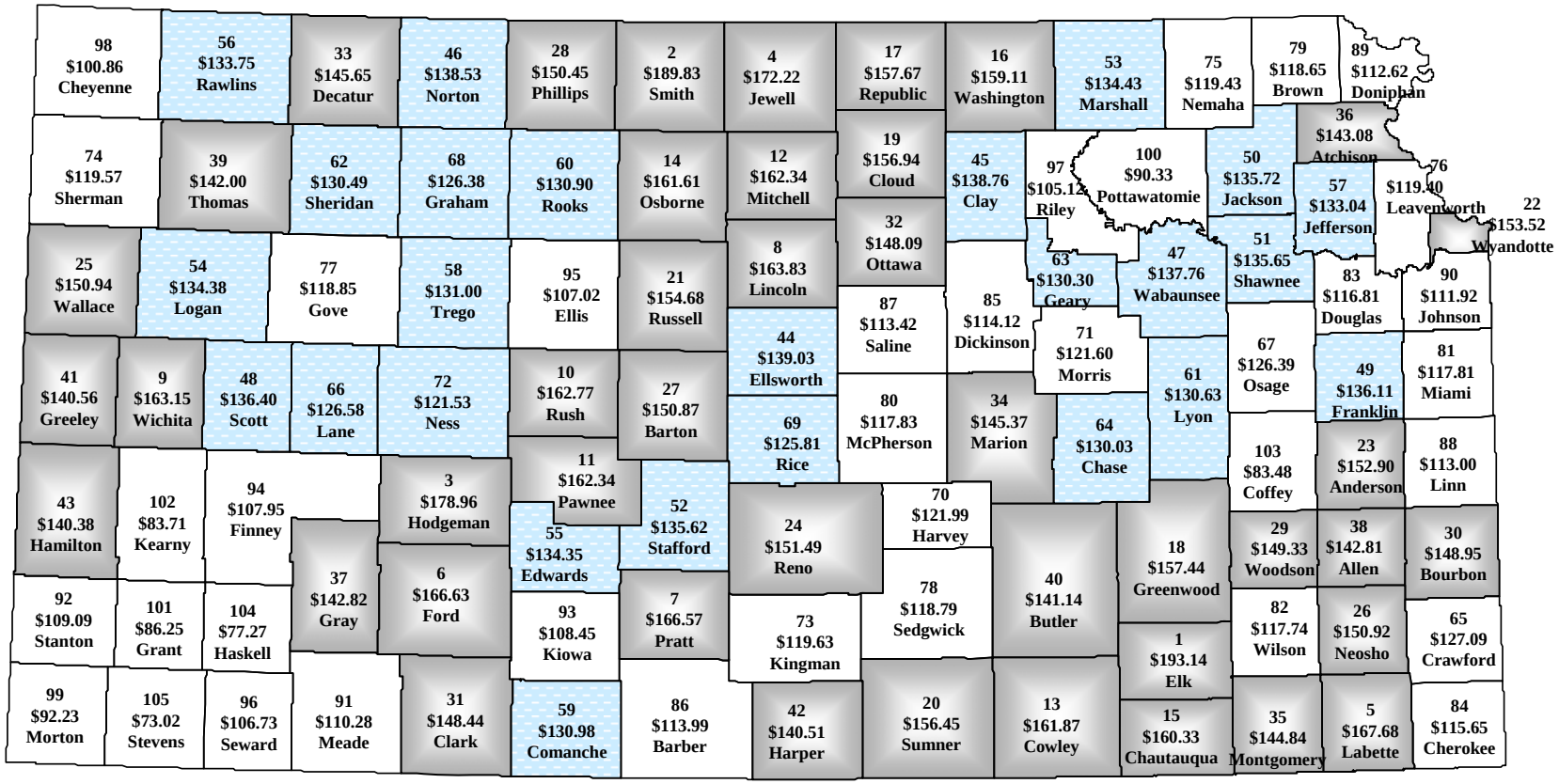
County	2006	2007	2008
Allen	134.59	139.56	142.81
Anderson	131.75	140.45	152.90
Atchison	129.43	130.87	143.08
Barber	112.55	115.00	113.99
Barton	150.58	153.57	150.87
Bourbon	140.75	143.42	148.95
Brown	120.52	123.03	118.65
Butler	137.95	135.13	141.14
Chase	128.23	128.44	130.03
Chautauqua	145.00	142.95	160.33
Cherokee	111.54	112.76	115.65
Cheyenne	97.39	97.83	100.86
Clark	164.24	147.64	148.44
Clay	136.29	136.11	138.76
Cloud	153.93	154.72	156.94
Coffey	71.58	77.24	83.48
Comanche	122.47	129.48	130.98
Cowley	151.29	154.04	161.87
Crawford	120.08	124.87	127.09
Decatur	137.84	143.90	145.65
Dickinson	112.43	109.43	114.12
Doniphan	109.17	110.49	112.62
Douglas	114.20	113.98	116.81
Edwards	121.29	126.04	134.35
Elk	158.31	155.87	193.14
Ellis	104.46	109.86	107.02
Ellsworth	145.88	140.46	139.03
Finney	105.80	106.18	107.95
Ford	160.68	162.01	166.63
Franklin	124.45	130.64	136.11
Geary	139.66	133.48	130.30
Gove	110.88	116.38	118.85
Graham	125.85	128.33	126.38
Grant	74.77	78.35	86.25
Gray	128.58	132.07	142.82
Greeley	128.34	134.30	140.56
Greenwood	148.26	154.23	157.44
Hamilton	120.42	122.89	140.38
Harper	136.17	140.47	140.51
Harvey	117.47	117.81	121.99
Haskell	73.89	77.91	77.27
Hodgeman	154.05	177.20	178.96
Jackson	129.81	132.40	135.72
Jefferson	128.13	129.88	133.04
Jewell	147.75	162.76	172.22
Johnson	110.86	110.62	111.92
Kearny	79.60	77.72	83.71
Kingman	111.71	117.51	119.63
Kiowa	103.42	107.05	108.45
Labette	160.65	167.60	167.68
Lane	139.98	139.03	126.58
Leavenworth	112.27	113.48	119.40
Lincoln	152.58	155.65	163.83
Linn	98.75	106.68	113.00
Logan	131.15	136.00	134.38
Lyon	133.86	135.52	130.63
Marion	137.07	139.37	145.37
Marshall	134.78	137.12	134.43
McPherson	115.55	113.99	117.83
Meade	112.89	117.83	110.28
Miami	112.13	116.38	117.81
Mitchell	152.66	158.09	162.34
Montgomery	139.76	148.66	144.84
Morris	113.57	113.13	121.60
Morton	86.02	88.32	92.23
Nemaha	120.75	119.86	119.43
Neosho	154.34	167.91	150.92
Ness	117.69	127.80	121.53
Norton	129.85	134.19	138.53
Osage	119.24	120.31	126.39
Osborne	156.96	156.67	161.61
Ottawa	134.46	144.15	148.09
Pawnee	149.08	156.25	162.34
Phillips	141.82	148.16	150.45
Pottawatomie	81.81	84.34	90.33
Pratt	166.21	162.30	166.57
Rawlins	137.06	137.83	133.75
Reno	141.99	144.55	151.49
Republic	145.88	151.63	157.67
Rice	135.70	126.99	125.81
Riley	106.03	103.65	105.12
Rooks	127.30	137.32	130.90
Rush	151.87	155.11	162.77
Russell	159.01	161.53	154.68
Saline	106.59	106.53	113.42
Scott	128.80	129.91	136.40
Sedgwick	116.72	118.49	118.79
Seward	106.63	107.90	106.73
Shawnee	134.87	135.51	135.65
Sheridan	118.53	131.29	130.49
Sherman	120.76	123.83	119.57
Smith	167.93	177.32	189.83
Stafford	133.08	134.94	135.62
Stanton	90.77	102.59	109.09
Stevens	69.63	73.16	73.02
Sumner	152.61	153.61	156.45
Thomas	138.81	140.03	142.00
Trego	140.88	139.21	131.00
Wabaunsee	128.17	132.62	137.76
Wallace	121.61	136.19	150.94
Washington	148.13	152.29	159.11
Wichita	162.72	162.18	163.15
Wilson	118.94	115.72	117.74
Woodson	145.53	149.68	149.33
Wyandotte	156.37	155.48	153.52
Statewide	118.02	119.66	121.61

Average Countywide Levies per $1,000 Assessed Valuation, Tax Year 2008

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 2007	Property Taxes Tax Year 2008	Percent Change
Allen	$11,995,841	$13,043,570	8.7%
Anderson	$10,048,084	$10,832,708	7.8%
Atchison	$15,732,293	$17,334,742	10.2%
Barber	$11,374,088	$13,142,174	15.5%
Barton	$32,756,308	$36,510,296	11.5%
Bourbon	$13,409,307	$13,806,089	3.0%
Brown	$10,483,389	$11,822,753	12.8%
Butler	$79,382,164	$85,026,982	7.1%
Chase	$5,246,214	$5,183,243	-1.2%
Chautauqua	$3,966,335	$4,395,186	10.8%
Cherokee	$15,146,186	$15,731,047	3.9%
Cheyenne	$3,866,957	$4,130,810	6.8%
Clark	$7,512,108	$7,721,104	2.8%
Clay	$9,547,982	$10,331,447	8.2%
Cloud	$11,125,320	$11,398,240	2.5%
Coffey	$32,648,933	$34,114,818	4.5%
Comanche	$6,531,046	$6,095,997	-6.7%
Cowley	$32,896,761	$34,496,504	4.9%
Crawford	$29,923,421	$30,865,638	3.1%
Decatur	$4,824,879	$5,578,206	15.6%
Dickinson	$17,672,172	$19,287,702	9.1%
Doniphan	$7,373,477	$8,909,253	20.8%
Douglas	$129,212,402	$132,796,677	2.8%
Edwards	$6,070,798	$6,572,271	8.3%
Elk	$3,663,501	$4,183,626	14.2%
Ellis	$34,469,298	$37,977,569	10.2%
Ellsworth	$8,878,214	$8,994,772	1.3%
Finney	$50,450,832	$52,753,618	4.6%
Ford	$36,666,694	$38,780,383	5.8%
Franklin	$27,908,205	$28,874,639	3.5%
Geary	$25,153,504	$27,410,547	9.0%
Gove	$5,257,532	$6,164,048	17.2%
Graham	$7,331,880	$8,940,646	21.9%
Grant	$27,921,012	$31,064,916	11.3%
Gray	$8,638,740	$9,237,778	6.9%
Greeley	$4,821,748	$4,965,925	3.0%
Greenwood	$8,431,338	$8,580,929	1.8%
Hamilton	$8,711,748	$8,344,093	-4.2%
Harper	$10,491,253	$10,511,103	0.2%
Harvey	$28,086,134	$30,213,257	7.6%
Haskell	$17,849,973	$19,743,085	10.6%
Hodgeman	$5,781,422	$6,255,709	8.2%
Jackson	$11,290,442	$11,921,125	5.6%
Jefferson	$18,673,686	$19,469,230	4.3%
Jewell	$5,647,357	$5,791,155	2.5%
Johnson	$902,937,253	$920,739,582	2.0%
Kearny	21935550.19	22624233.75	3.1%
Kingman	$13,831,215	$14,845,083	7.3%
Kiowa	$8,660,082	$9,213,089	6.4%
Labette	$19,857,899	$20,306,904	2.3%
Lane	$5,639,908	$6,415,634	13.8%
Leavenworth	$63,581,193	$68,544,632	7.8%
Lincoln	$5,614,510	$5,935,081	5.7%
Linn	$17,291,697	$18,156,498	5.0%
Logan	$5,419,438	$5,914,456	9.1%
Lyon	$31,615,245	$31,357,631	-0.8%
Marion	$13,966,032	$14,813,069	6.1%
Marshall	$11,913,830	$13,582,983	14.0%
McPherson	$36,290,404	$37,362,492	3.0%
Meade	$11,516,387	$12,564,951	9.1%
Miami	$40,903,034	$42,786,462	4.6%
Mitchell	$8,553,510	$8,779,380	2.6%
Montgomery	$43,495,419	$62,989,657	44.8%
Morris	$7,006,019	$7,806,820	11.4%
Morton	$16,647,308	$16,318,011	-2.0%
Nemaha	$9,604,196	$11,275,862	17.4%
Neosho	$16,807,389	$18,193,869	8.2%
Ness	$7,976,906	$9,305,423	16.7%
Norton	$5,474,277	$5,669,804	3.6%
Osage	$15,049,147	$15,932,441	5.9%
Osborne	$5,535,246	$5,660,479	2.3%
Ottawa	$8,594,521	$8,870,076	3.2%
Pawnee	$8,780,143	$9,438,697	7.5%
Phillips	$7,375,856	$7,551,077	2.4%
Pottawatomie	$32,848,621	$35,005,617	6.6%
Pratt	$22,730,360	$24,132,206	6.2%
Rawlins	$4,177,427	$4,330,713	3.7%
Reno	$70,345,921	$73,586,261	4.6%
Republic	$7,185,586	$7,376,860	2.7%
Rice	$13,948,039	$14,594,328	4.6%
Riley	$49,577,953	$52,059,421	5.0%
Rooks	$10,531,267	$12,245,456	16.3%
Rush	$5,702,109	$5,878,770	3.1%
Russell	$13,795,846	$15,366,556	11.4%
Saline	$55,262,378	$59,644,201	7.9%
Scott	$9,681,370	$11,389,252	17.6%
Sedgwick	$479,771,822	$504,289,366	5.1%
Seward	$33,118,273	$33,530,056	1.2%
Shawnee	$205,067,958	$205,519,806	0.2%
Sheridan	$4,250,132	$4,794,727	12.8%
Sherman	$8,137,696	$7,860,131	-3.4%
Smith	$6,090,564	$6,405,491	5.2%
Stafford	$9,501,611	$11,458,131	20.6%
Stanton	$11,101,352	$11,388,261	2.6%
Stevens	$27,683,958	$28,772,544	3.9%
Sumner	$26,115,342	$27,988,758	7.2%
Thomas	$11,284,494	$11,504,622	2.0%
Trego	$6,247,570	$7,323,730	17.2%
Wabaunsee	$8,943,492	$9,288,377	3.9%
Wallace	$3,592,489	$3,807,042	6.0%
Washington	$8,928,914	$9,489,885	6.3%
Wichita	$4,812,143	$4,642,438	-3.5%
Wilson	$9,864,403	$11,159,447	13.1%
Woodson	$4,207,695	$4,347,096	3.3%
Wyandotte	$198,784,245	$198,474,845	-0.2%
Total	$3,600,035,621	3,769,914,382	4.7%

Motor Vehicle Property Tax

County	1999 Tax	1999 Valuation	2000 Tax	2000 Valuation
Allen	$1,204,885.00	$11,964,140.00	$1,094,761.71	$11,427,217.00
Anderson	$665,443.00	$7,375,622.00	$648,276.03	$7,034,474.00
Atchison	$1,357,508.00	$13,177,021.00	$1,256,068.91	$12,589,524.00
Barber	$524,080.00	$5,339,429.00	$510,735.82	$5,158,426.00
Barton	$3,058,934.00	$26,890,542.00	$3,199,783.73	$25,465,037.00
Bourbon	$1,277,472.00	$12,056,283.00	$1,128,420.37	$11,521,548.00
Brown	$815,452.00	$9,031,577.00	$748,452.95	$8,475,958.00
Butler	$5,485,062.00	$54,289,334.00	$5,276,263.92	$55,284,149.00
Chase	$253,770.00	$2,815,879.00	$237,438.17	$2,784,741.00
Chautauqua	$326,971.00	$3,451,281.00	$313,926.90	$3,510,304.00
Cherokee	$1,244,405.00	$19,482,191.00	$1,069,701.25	$19,350,601.00
Cheyenne	$281,323.00	$3,887,237.00	$221,719.80	$3,931,064.00
Clark	$317,771.00	$2,803,231.00	$275,566.22	$2,580,619.00
Clay	$834,046.00	$7,812,423.00	$766,249.72	$7,448,791.00
Cloud	$1,089,385.00	$8,403,220.00	$970,368.65	$8,039,707.00
Coffey	$451,706.00	$10,448,657.00	$385,944.34	$10,651,152.00
Comanche	$237,860.00	$2,217,082.00	$204,925.66	$2,087,860.00
Cowley	$3,406,659.00	$29,177,594.00	$3,203,529.48	$28,209,273.00
Crawford	$2,508,739.00	$30,980,116.00	$2,196,820.93	$29,986,637.00
Decatur	$313,659.00	$3,355,216.00	$325,736.66	$3,260,202.00
Dickinson	$1,393,368.00	$18,318,361.00	$1,279,255.08	$17,344,630.00
Doniphan	$564,834.00	$6,430,038.00	$499,629.04	$6,480,946.00
Douglas	$7,313,456.00	$84,999,658.00	$6,231,958.38	$83,304,923.00
Edwards	$392,856.00	$3,678,463.00	$339,761.43	$3,574,970.00
Elk	$245,250.00	$2,685,757.00	$219,840.91	$2,547,494.00
Ellis	$2,287,696.00	$26,325,915.00	$2,119,890.18	$25,071,435.00
Ellsworth	$597,849.00	$5,843,215.00	$561,606.73	$5,478,019.00
Finney	$2,746,330.00	$34,301,252.00	$2,489,188.57	$32,990,358.00
Ford	$2,956,821.00	$26,217,134.00	$2,757,866.53	$24,720,040.00
Franklin	$2,036,938.00	$21,763,557.00	$1,900,730.25	$20,894,727.00
Geary	$1,654,026.00	$17,076,280.00	$1,695,874.19	$16,177,993.00
Gove	$297,996.00	$3,453,299.00	$269,866.01	$3,370,502.00
Graham	$335,290.00	$2,796,668.00	$316,305.13	$2,766,066.00
Grant	$511,179.00	$10,183,055.00	$430,566.40	$9,563,467.00
Gray	$606,512.00	$6,824,711.00	$563,657.03	$6,765,454.00
Greeley	$206,271.00	$2,009,287.00	$190,512.84	$1,944,386.00
Greenwood	$602,890.00	$6,459,279.00	$580,909.89	$6,342,296.00
Hamilton	$266,754.00	$2,921,247.00	$253,744.23	$2,851,924.00
Harper	$688,575.00	$6,496,236.00	$651,203.83	$5,991,332.00
Harvey	$2,766,830.00	$27,722,072.00	$2,508,502.58	$26,613,156.00
Haskell	$273,438.00	$5,549,118.00	$255,098.74	$5,476,808.00
Hodgeman	$282,150.00	$2,269,385.00	$270,723.01	$2,187,431.00
Jackson	$943,717.00	$10,798,296.00	$858,652.96	$10,430,166.00
Jefferson	$1,785,628.00	$17,544,527.00	$1,615,257.53	$17,008,236.00
Jewell	$359,932.00	$3,417,183.00	$325,919.50	$3,348,120.00
Johnson	$61,412,509.00	$662,004,465.00	$53,442,265.41	$639,284,427.00

Kearny	$219,761.00	$5,473,236.00	$219,230.67	$5,348,133.00
Kingman	$715,694.00	$8,930,549.00	$702,690.90	$8,599,200.00
Kiowa	$317,049.00	$3,715,363.00	$303,253.21	$3,736,762.00
Labette	$1,771,821.00	$17,253,576.00	$1,635,967.81	$16,781,474.00
Lane	$267,041.00	$2,421,439.00	$273,675.34	$2,293,682.00
Leavenworth	$4,661,722.00	$58,886,895.00	$4,665,847.73	$56,772,498.00
Lincoln	$339,588.00	$3,009,093.00	$307,955.34	$2,731,820.00
Linn	$616,182.00	$9,953,193.00	$541,806.96	$10,019,176.00
Logan	$264,617.00	$3,190,619.00	$250,154.66	$3,176,203.00
Lyon	$2,581,444.00	$27,976,156.00	$2,442,382.79	$26,883,652.00
Marion	$953,680.00	$10,759,513.00	$931,804.80	$10,453,156.00
Marshall	$949,104.00	$10,349,322.00	$865,041.33	$9,876,356.00
McPherson	$2,600,859.00	$28,347,544.00	$2,361,371.85	$27,460,368.00
Meade	$404,870.00	$5,177,095.00	$349,694.90	$4,879,168.00
Miami	$2,570,995.00	$30,069,756.00	$2,541,387.73	$29,522,527.00
Mitchell	$653,683.00	$7,009,554.00	$627,787.64	$6,683,499.00
Montgomery	$3,061,465.00	$28,175,755.00	$3,046,418.56	$27,178,568.00
Morris	$458,437.00	$5,989,660.00	$419,144.92	$5,710,342.00
Morton	$245,042.00	$4,239,404.00	$208,876.55	$3,961,096.00
Nemaha	$887,180.00	$10,471,411.00	$800,815.73	$9,975,533.00
Neosho	$1,646,332.00	$14,646,435.00	$1,532,262.96	$14,127,061.00
Ness	$397,687.00	$4,085,333.00	$415,504.72	$3,951,543.00
Norton	$539,312.00	$4,571,218.00	$530,868.03	$4,378,221.00
Osage	$1,129,786.00	$16,534,748.00	$1,015,249.91	$15,731,038.00
Osborne	$427,128.00	$4,082,821.00	$370,405.71	$3,735,699.00
Ottawa	$542,617.00	$5,782,245.00	$503,036.75	$5,445,830.00
Pawnee	$791,330.00	$6,652,684.00	$736,454.07	$6,164,857.00
Phillips	$559,581.00	$5,419,457.00	$522,301.80	$5,094,383.00
Pottawatomie	$1,146,802.00	$18,670,870.00	$999,746.68	$18,529,955.00
Pratt	$1,122,362.00	$9,983,741.00	$1,009,844.61	$9,403,788.00
Rawlins	$307,933.00	$2,933,976.00	$283,060.24	$2,855,243.00
Reno	$5,927,332.00	$57,407,022.00	$5,531,306.01	$54,677,708.00
Republic	$618,806.00	$5,563,255.00	$535,619.39	$5,181,374.00
Rice	$949,960.00	$9,423,462.00	$876,352.28	$8,960,567.00
Riley	$3,639,813.00	$38,351,767.00	$3,303,262.34	$35,924,550.00
Rooks	$595,175.00	$5,085,137.00	$607,362.57	$4,756,541.00
Rush	$369,400.00	$3,220,542.00	$347,407.57	$3,032,460.00
Russell	$848,902.00	$7,335,894.00	$815,098.28	$6,949,071.00
Saline	$3,339,324.00	$54,821,204.00	$3,184,897.34	$52,268,842.00
Scott	$464,779.00	$6,364,304.00	$434,439.25	$6,306,094.00
Sedgwick	$37,512,190.00	$438,395,999.00	$34,015,751.43	$427,453,749.00
Seward	$1,539,750.00	$18,305,513.00	$1,437,928.11	$17,324,225.00
Shawnee	$18,632,129.00	$155,747,963.00	$16,802,665.99	$148,159,899.00
Sheridan	$350,025.00	$3,461,960.00	$332,784.63	$3,235,256.00
Sherman	$653,336.00	$7,163,300.00	$596,064.31	$6,962,880.00
Smith	$444,659.00	$4,349,589.00	$400,995.98	$4,184,147.00
Stafford	$503,996.00	$4,685,543.00	$469,418.35	$4,306,786.00
Stanton	$190,800.00	$3,291,012.00	$190,108.30	$3,124,417.00
Stevens	$267,425.00	$7,480,629.00	$227,128.85	$7,097,555.00
Sumner	$2,535,259.00	$22,657,685.00	$2,242,321.30	$21,411,723.00

Thomas	$796,065.00	$8,424,751.00	$772,494.49	$8,103,492.00
Trego	$348,097.00	$3,315,049.00	$344,569.45	$3,063,684.00
Wabaunsee	$548,843.00	$6,764,733.00	$473,530.01	$6,451,802.00
Wallace	$159,570.00	$2,037,726.00	$148,587.06	$1,964,112.00
Washington	$596,433.00	$5,530,109.00	$545,484.27	$5,388,514.00
Wichita	$291,136.00	$2,910,868.00	$266,174.51	$2,720,953.00
Wilson	$792,872.00	$8,494,815.00	$749,168.32	$8,327,976.00
Woodson	$275,462.00	$3,193,394.00	$271,605.83	$3,113,319.00
Wyandotte	$15,855,004.00	$111,665,176.00	$14,047,021.64	$106,492,699.00
Total	$251,381,871.00	$2,663,257,595.00	$228,047,070.36	$2,569,731,816.00

2001 Tax	2001 Valuation	2002 Tax	2002 Valuation	2003 Tax	2003 Valuation
$1,168,821.66	$11,826,707.00	$1,206,162.27	$12,575,704.00	$1,301,011.93	$13,121,918.00
$650,739.12	$7,220,246.00	$708,834.55	$7,634,272.00	$795,994.23	$7,851,511.00
$1,328,739.39	$13,201,976.00	$1,409,447.95	$14,204,996.00	$1,510,607.22	$14,864,228.00
$573,508.93	$5,305,208.00	$612,465.82	$5,451,361.00	$618,569.96	$5,579,790.00
$3,527,221.00	$27,263,333.00	$3,507,133.05	$28,233,922.00	$3,621,308.60	$28,773,199.00
$1,303,278.87	$11,943,210.00	$1,388,685.59	$12,606,892.00	$1,543,585.01	$13,464,861.00
$795,307.37	$8,846,575.00	$830,647.39	$9,228,905.00	$867,945.51	$9,638,167.00
$6,091,626.20	$58,013,830.00	$6,657,854.43	$61,087,673.00	$7,322,891.27	$64,186,904.00
$228,804.65	$2,791,458.00	$260,430.07	$2,799,871.00	$263,191.52	$3,005,536.00
$329,713.09	$3,474,836.00	$377,292.09	$3,703,197.00	$404,968.10	$3,646,649.00
$1,181,037.89	$19,842,373.00	$1,328,255.40	$20,011,984.00	$1,413,216.82	$20,764,889.00
$209,892.18	$4,092,579.00	$225,660.24	$3,901,928.00	$222,036.81	$3,924,991.00
$312,484.67	$2,626,253.00	$334,761.26	$2,711,013.00	$346,313.56	$2,732,106.00
$823,065.36	$7,456,585.00	$849,973.79	$7,790,634.00	$925,014.14	$8,094,703.00
$1,042,766.77	$8,376,511.00	$1,115,296.11	$8,604,428.00	$1,107,935.31	$8,834,931.00
$402,911.20	$11,016,301.00	$444,649.41	$11,589,374.00	$499,772.69	$11,637,511.00
$255,871.95	$2,213,541.00	$224,730.17	$2,298,089.00	$224,860.31	$2,230,937.00
$3,458,430.43	$29,792,226.00	$3,582,595.31	$31,087,032.00	$3,592,423.45	$31,714,177.00
$2,366,440.10	$31,295,909.00	$2,563,085.87	$32,982,704.00	$2,942,160.08	$33,784,924.00
$349,725.52	$3,504,123.00	$365,345.30	$3,434,118.00	$350,502.05	$3,501,414.00
$1,444,361.36	$18,071,915.00	$1,658,552.78	$19,037,787.00	$1,754,187.54	$19,950,732.00
$525,471.30	$6,853,500.00	$538,573.91	$7,292,613.00	$535,694.36	$7,543,505.00
$6,994,785.05	$87,072,371.00	$7,152,761.91	$90,988,168.00	$8,032,148.67	$93,339,553.00
$362,280.59	$3,594,054.00	$407,000.58	$3,678,136.00	$409,428.41	$3,766,106.00
$258,055.86	$2,578,418.00	$286,541.01	$2,608,499.00	$284,755.68	$2,804,065.00
$2,356,431.94	$26,346,806.00	$2,462,137.00	$28,262,742.00	$2,718,213.36	$29,064,651.00
$644,229.30	$5,594,355.00	$693,467.89	$5,850,369.00	$800,662.11	$6,038,090.00
$2,870,361.53	$33,093,082.00	$3,133,404.93	$33,637,548.00	$3,130,828.39	$34,725,634.00
$3,112,525.33	$25,940,955.00	$3,564,329.55	$26,838,013.00	$3,546,318.24	$27,751,792.00
$2,172,311.82	$22,397,968.00	$2,371,946.08	$23,539,148.00	$2,631,093.83	$25,045,156.00
$1,801,293.12	$16,639,813.00	$1,934,084.71	$17,457,687.00	$2,067,754.46	$18,546,538.00
$286,992.98	$3,670,550.00	$278,256.51	$3,703,076.00	$299,176.52	$3,721,703.00
$342,738.69	$2,877,618.00	$369,134.84	$2,954,284.00	$352,836.80	$2,952,140.00
$520,862.93	$10,116,004.00	$624,895.98	$10,352,473.00	$585,118.43	$10,528,826.00
$601,786.16	$7,043,211.00	$679,332.46	$7,262,250.00	$726,504.25	$7,269,475.00
$218,056.00	$1,933,960.00	$237,449.61	$2,019,662.00	$216,189.38	$2,074,396.00
$632,673.04	$6,697,008.00	$745,228.79	$6,688,948.00	$813,074.76	$6,922,608.00
$334,716.24	$2,882,056.00	$350,517.95	$3,030,432.00	$337,208.47	$3,125,049.44
$744,122.37	$6,076,651.00	$858,253.77	$6,288,264.00	$851,131.80	$6,522,683.00
$2,691,568.13	$28,388,481.00	$2,832,883.83	$30,169,478.00	$2,970,719.53	$31,371,452.00
$294,625.45	$5,008,422.00	$366,741.69	$5,281,038.00	$367,496.88	$5,742,049.00
$279,144.24	$2,229,640.00	$277,452.18	$2,281,698.00	$283,197.67	$2,261,168.00
$938,395.80	$11,144,445.00	$1,065,803.34	$11,775,400.00	$1,150,636.45	$12,488,183.00
$1,820,904.44	$18,298,702.00	$1,970,287.66	$19,633,175.00	$2,060,149.55	$20,285,644.00
$360,717.23	$3,411,682.00	$358,235.19	$3,498,795.00	$389,991.03	$3,562,531.00
$56,021,036.59	$679,726,647.00	$58,045,796.93	$713,163,335.00	$60,268,859.18	$739,386,265.00

$278,548.68	$5,326,590.00	$329,873.98	$5,339,494.66	$297,595.03	$5,678,427.53
$797,837.87	$8,845,700.00	$934,350.34	$9,003,183.00	$993,130.42	$9,223,493.00
$318,588.63	$3,825,051.00	$383,172.69	$3,828,324.00	$398,577.30	$4,019,091.00
$1,861,335.83	$17,298,178.00	$1,928,659.28	$18,299,690.00	$2,142,682.04	$18,782,935.00
$325,814.11	$2,318,452.00	$286,037.52	$2,400,512.00	$293,062.99	$2,477,057.00
$5,420,665.13	$60,586,399.00	$6,062,022.73	$64,493,031.00	$7,026,333.52	$67,536,871.00
$346,778.41	$2,850,249.00	$392,308.85	$3,029,178.00	$405,378.73	$3,053,953.00
$640,582.02	$10,577,293.00	$705,521.72	$11,116,175.00	$766,601.84	$11,680,314.00
$263,092.00	$3,221,282.00	$302,061.59	$3,221,648.00	$329,643.64	$3,235,605.00
$2,677,723.18	$27,469,887.00	$2,701,541.06	$29,415,771.00	$3,224,076.03	$29,985,021.00
$1,081,127.76	$10,812,464.00	$1,159,423.09	$11,392,246.00	$1,188,262.36	$11,578,908.00
$974,516.24	$10,160,103.00	$1,014,430.71	$10,702,223.00	$1,078,186.02	$11,246,802.00
$2,518,769.85	$28,712,765.00	$2,807,040.00	$30,199,787.00	$2,956,087.91	$31,218,586.00
$391,233.25	$4,955,833.00	$416,442.62	$4,938,073.00	$444,712.04	$5,042,604.00
$2,842,608.98	$31,856,741.00	$3,065,109.66	$34,377,246.00	$3,368,855.02	$36,721,768.00
$665,983.56	$6,916,936.00	$765,336.85	$7,236,136.00	$840,507.09	$7,442,727.00
$3,152,164.67	$28,007,043.00	$3,436,079.03	$29,155,635.00	$3,716,171.68	$29,695,402.00
$448,177.64	$5,914,272.00	$487,655.54	$6,290,947.00	$549,987.71	$6,343,791.00
$264,720.75	$4,017,433.00	$290,751.23	$4,081,349.00	$267,006.73	$4,401,186.00
$862,091.93	$10,341,174.00	$904,575.93	$10,846,505.00	$1,026,544.43	$10,981,081.00
$1,695,507.97	$14,904,782.00	$1,806,700.06	$15,440,165.00	$1,996,087.60	$15,679,453.00
$490,327.14	$4,031,997.00	$429,426.21	$4,160,341.00	$434,903.05	$4,252,831.00
$554,231.44	$4,712,973.00	$587,496.39	$4,914,643.00	$591,657.93	$5,012,181.00
$1,203,588.38	$15,860,892.00	$1,337,918.06	$16,672,290.00	$1,474,062.21	$18,017,881.00
$401,977.38	$3,824,497.00	$449,646.44	$3,982,988.00	$496,008.24	$4,142,368.00
$568,468.09	$5,776,707.00	$617,608.55	$6,028,210.00	$699,804.44	$6,248,260.00
$787,336.58	$6,311,012.00	$830,698.27	$6,535,686.00	$881,759.98	$6,619,272.00
$546,772.04	$5,227,119.00	$577,472.04	$5,466,254.00	$636,978.56	$5,707,743.00
$1,060,436.89	$19,673,424.00	$1,198,999.24	$20,516,054.00	$1,303,840.98	$21,759,696.00
$1,162,705.49	$9,612,552.00	$1,224,741.16	$10,142,783.00	$1,329,084.45	$10,493,987.00
$302,534.42	$2,932,442.00	$319,160.44	$2,957,709.00	$330,782.09	$3,023,243.00
$5,817,189.99	$56,327,733.00	$6,211,268.72	$58,496,439.00	$6,460,627.95	$60,600,018.00
$571,470.16	$5,336,055.00	$606,964.31	$5,487,377.00	$625,369.34	$5,574,546.00
$962,569.41	$9,379,119.00	$1,147,579.87	$9,473,874.00	$1,146,319.98	$9,655,416.00
$3,625,877.71	$37,945,055.00	$4,012,819.76	$40,218,690.00	$4,159,997.42	$42,282,412.00
$632,381.17	$4,933,424.00	$624,083.21	$5,202,773.00	$685,802.94	$5,361,815.00
$386,749.93	$3,151,693.00	$387,630.78	$3,372,755.00	$426,012.24	$3,373,411.00
$915,513.16	$7,051,630.00	$907,520.38	$7,305,280.00	$961,665.09	$7,612,205.00
$4,193,205.05	$52,527,998.00	$4,515,184.13	$55,867,163.00	$5,175,216.00	$56,902,396.00
$488,607.66	$6,397,230.00	$597,597.34	$6,586,109.00	$629,116.44	$6,624,509.00
$35,399,369.11	$441,044,056.00	$40,491,965.77	$457,923,503.00	$44,736,764.96	$471,166,255.00
$1,541,826.90	$17,967,499.00	$1,703,611.60	$18,824,021.00	$1,748,110.38	$20,365,225.00
$16,713,461.91	$157,421,700.00	$17,650,903.71	$165,068,163.00	$19,288,556.83	$169,504,164.00
$333,897.36	$3,358,082.00	$347,552.24	$3,468,275.00	$327,918.29	$3,514,025.00
$630,994.34	$6,996,123.00	$644,450.45	$7,166,931.00	$631,526.30	$7,126,066.00
$420,720.13	$4,140,052.00	$438,916.77	$4,247,679.00	$474,113.88	$4,328,264.00
$535,089.85	$4,526,451.00	$570,041.42	$4,660,665.00	$588,490.64	$4,689,318.00
$224,860.39	$3,080,744.00	$261,972.63	$3,127,321.92	$231,661.56	$3,411,654.00
$278,435.86	$7,301,704.00	$329,320.37	$7,079,418.00	$317,848.51	$7,582,626.00
$2,352,216.04	$21,914,926.00	$2,502,099.35	$22,746,775.00	$2,857,662.49	$23,293,261.00

$819,471.76	$8,399,497.00	$829,533.48	$8,699,514.00	$876,774.94	$8,870,561.00
$342,270.41	$3,120,058.00	$367,750.78	$3,280,941.00	$376,997.91	$3,365,092.00
$531,713.54	$6,676,881.00	$577,476.70	$6,879,964.00	$684,853.94	$7,203,301.00
$171,631.02	$2,067,145.00	$165,339.12	$2,088,750.00	$167,544.86	$2,081,482.00
$578,618.67	$5,489,693.00	$625,240.50	$5,727,273.00	$698,141.36	$5,911,448.00
$295,261.17	$2,823,493.00	$319,130.75	$2,876,814.00	$292,263.50	$2,863,728.00
$806,406.91	$8,535,207.00	$908,088.90	$9,023,408.00	$929,257.76	$9,328,212.00
$309,452.06	$3,216,089.00	$330,892.49	$3,488,366.00	$364,676.60	$3,626,567.00
$14,615,488.25	$111,421,469.00	$15,364,237.71	$115,728,548.00	$17,185,969.32	$115,997,579.00
$244,431,830.08	$2,687,225,142.00	$262,447,811.66	$2,809,532,181.58	$281,995,317.81	###############

2004 Tax	2004 Valuation	2005 Tax	2005 Valuation	2006 Tax
$1,474,997.84	$13,508,172.00	$1,571,663.88	$13,681,514.00	$1,626,628.59
$877,592.45	$8,150,762.00	$921,283.74	$8,497,440.00	$897,947.05
$1,557,454.91	$15,511,108.00	$1,711,499.73	$15,553,998.00	$1,735,441.78
$649,154.50	$5,694,438.00	$680,932.76	$5,839,403.00	$654,498.59
$3,789,947.18	$29,150,524.54	$3,935,285.99	$30,100,091.00	$4,023,713.50
$1,571,740.18	$13,251,670.00	$1,659,061.96	$13,320,869.00	$1,649,938.80
$887,498.43	$9,916,738.00	$979,758.28	$10,182,697.00	$995,424.36
$7,678,041.90	$66,335,841.00	$7,901,845.01	$69,095,023.00	$8,227,508.75
$298,023.65	$3,083,211.00	$311,043.27	$3,197,997.00	$304,745.03
$448,582.27	$3,971,831.00	$345,756.37	$3,059,250.00	$474,657.72
$1,567,342.25	$21,227,058.00	$1,645,296.12	$21,312,126.00	$1,678,134.44
$270,734.31	$3,827,392.00	$286,843.64	$3,801,279.00	$272,255.35
$358,620.35	$2,718,201.00	$395,976.23	$2,813,251.00	$408,433.17
$968,829.44	$8,531,733.00	$1,024,574.16	$8,664,035.00	$1,077,182.86
$1,195,610.69	$9,187,958.00	$1,219,278.03	$9,440,134.00	$1,200,681.82
$570,638.68	$11,735,025.00	$581,949.07	$11,879,175.00	$589,341.01
$233,436.81	$2,344,828.00	$244,647.44	$2,310,087.00	$255,643.75
$3,668,839.09	$32,089,071.00	$3,934,233.32	$32,435,788.00	$4,058,036.40
$3,137,013.53	$35,171,468.00	$3,309,218.60	$35,466,302.00	$3,601,735.32
$361,631.40	$3,537,360.00	$373,210.90	$3,502,683.00	$376,402.37
$2,026,511.98	$20,446,891.00	$2,027,823.77	$21,072,460.00	$2,107,293.99
$591,523.12	$7,666,682.00	$679,589.60	$8,051,244.00	$687,655.17
$7,979,105.94	$96,438,225.00	$8,339,809.32	$98,313,189.00	$8,469,449.99
$422,919.96	$3,836,042.00	$424,970.34	$3,714,257.00	$423,085.61
$311,939.44	$2,919,884.00	$370,435.84	$2,962,184.00	$367,789.37
$2,891,475.04	$29,455,854.00	$2,907,701.31	$30,785,614.72	$2,936,007.22
$806,518.95	$6,339,163.00	$834,261.14	$6,332,107.00	$855,078.23
$3,208,016.27	$34,593,744.00	$3,488,836.74	$34,746,256.00	$3,268,155.68
$3,798,993.70	$27,888,862.00	$3,648,409.76	$28,104,037.00	$3,750,850.71
$2,724,111.34	$25,709,591.00	$2,851,007.72	$26,187,494.00	$2,987,999.58
$2,209,172.97	$19,385,679.00	$2,266,864.82	$20,208,656.00	$2,448,054.44
$327,519.50	$3,689,819.00	$334,196.09	$3,814,022.00	$367,553.25
$375,057.84	$3,029,155.00	$390,358.95	$3,102,396.00	$383,383.07
$626,557.78	$10,572,136.00	$631,884.62	$10,719,718.00	$583,351.48
$785,050.45	$7,596,481.00	$822,498.12	$7,913,966.00	$836,867.17
$233,761.40	$2,109,075.00	$215,422.84	$2,074,504.00	$231,175.18
$853,476.95	$7,237,641.00	$861,740.00	$7,231,908.00	$886,615.71
$308,888.86	$3,071,474.36	$339,372.00	$2,736,666.94	$330,862.10
$942,484.44	$6,639,458.00	$958,633.72	$6,755,749.00	$939,999.84
$3,191,078.08	$32,102,106.00	$2,809,290.64	$28,185,922.00	$3,406,412.19
$360,469.83	$5,511,181.00	$388,463.26	$5,682,361.00	$370,840.66
$299,064.81	$2,285,118.00	$331,210.28	$2,337,669.00	$352,357.09
$1,262,768.44	$13,209,578.00	$1,319,072.61	$13,682,340.00	$1,375,824.70
$2,108,558.94	$20,961,489.00	$2,151,849.72	$21,640,981.00	$2,155,655.90
$407,165.41	$3,771,616.00	$434,281.63	$3,723,212.00	$442,801.83
$63,741,429.07	$761,555,444.00	$65,070,994.14	$783,704,614.00	$68,870,763.22

$324,056.31	$5,547,105.00	$361,700.46	$5,552,663.00	$318,314.20
$1,007,499.15	$9,556,639.00	$1,027,058.04	$9,863,324.00	$995,787.40
$394,401.36	$4,021,873.00	$423,539.18	$3,997,008.00	$399,983.35
$2,282,768.29	$19,255,743.00	$2,448,442.95	$19,335,715.00	$2,568,591.10
$288,470.92	$2,372,468.00	$305,669.65	$2,416,593.00	$303,491.13
$7,279,076.79	$71,228,016.00	$7,467,013.45	$73,923,506.00	$7,555,963.01
$419,032.63	$3,093,131.00	$420,264.44	$3,160,026.00	$441,455.78
$858,596.40	$12,116,969.00	$897,495.01	$12,476,299.00	$896,960.04
$382,423.84	$3,327,275.00	$391,962.05	$3,386,340.00	$373,164.77
$3,418,482.77	$30,978,781.00	$3,510,648.54	$30,880,262.00	$3,612,593.07
$1,250,873.44	$11,949,605.00	$1,240,485.38	$11,829,345.00	$1,265,905.70
$1,155,004.69	$11,454,856.00	$1,193,214.98	$11,837,323.00	$1,256,548.73
$3,140,880.53	$32,446,778.00	$3,285,638.42	$33,149,759.00	$3,261,109.54
$457,228.71	$5,289,859.00	$492,767.22	$5,419,428.00	$512,762.79
$3,515,916.75	$39,350,376.00	$3,646,475.51	$41,077,328.00	$3,788,296.36
$873,977.66	$7,690,419.00	$876,484.15	$7,726,075.00	$940,538.91
$3,879,846.40	$30,455,488.00	$4,041,213.16	$31,657,304.00	$4,169,078.08
$567,193.35	$6,478,352.00	$569,247.95	$6,665,363.00	$604,766.63
$299,368.12	$4,201,775.00	$313,298.95	$4,245,243.00	$295,597.04
$1,051,179.27	$11,270,279.00	$1,178,536.74	$12,021,722.00	$1,169,455.09
$2,156,026.14	$16,218,039.00	$2,191,891.33	$16,635,989.00	$2,194,029.38
$490,316.46	$4,307,518.00	$492,590.28	$4,437,868.00	$472,943.53
$570,998.45	$5,209,697.00	$592,746.88	$5,247,359.00	$572,624.16
$1,544,594.28	$18,132,883.00	$1,581,125.90	$18,303,655.00	$1,677,719.24
$525,822.53	$4,300,748.00	$527,658.16	$4,274,676.00	$573,458.75
$716,129.19	$6,617,719.00	$685,561.12	$6,575,245.00	$750,478.12
$894,516.49	$6,885,664.00	$898,746.92	$6,821,456.00	$892,130.15
$685,545.48	$5,783,237.00	$717,678.70	$5,985,242.00	$727,198.79
$1,364,307.59	$22,868,429.00	$1,446,913.84	$23,682,240.00	$1,529,975.77
$1,405,799.33	$10,696,591.00	$1,512,329.96	$10,927,714.00	$1,510,406.85
$455,692.15	$3,827,448.00	$388,686.77	$3,133,088.00	$375,535.13
$7,104,585.88	$61,249,591.00	$7,562,527.97	$62,444,990.00	$7,585,480.84
$703,741.90	$5,623,906.00	$730,757.86	$5,782,913.00	$711,739.66
$1,288,766.98	$10,148,069.00	$1,273,887.84	$10,312,543.00	$1,214,780.39
$4,394,187.74	$43,950,228.00	$4,275,451.28	$45,815,443.00	$4,360,613.03
$724,832.96	$5,396,433.00	$803,202.23	$5,589,527.00	$770,885.67
$444,460.59	$3,569,048.00	$460,889.34	$3,561,879.00	$458,789.87
$1,020,953.48	$7,729,577.00	$1,143,120.22	$8,150,357.00	$1,310,143.43
$5,029,878.91	$59,462,565.00	$5,232,159.49	$60,267,920.00	$5,617,569.74
$720,629.20	$6,613,400.00	$734,019.50	$6,699,949.00	$730,220.25
$45,169,149.80	$483,967,273.00	$46,105,136.53	$497,788,127.00	$47,831,964.21
$1,827,284.74	$21,018,975.00	$2,092,529.37	$21,282,625.00	$2,005,922.74
$19,917,469.29	$176,323,205.00	$20,169,225.00	$179,639,674.00	$20,974,037.18
$352,944.50	$3,662,999.00	$369,472.47	$3,848,632.00	$390,456.78
$671,111.05	$7,264,600.00	$733,926.71	$7,390,855.00	$749,010.56
$522,035.20	$4,404,648.00	$555,918.84	$4,400,176.00	$610,692.40
$608,003.82	$4,742,176.00	$645,015.86	$4,941,931.00	$617,021.86
$248,061.72	$3,498,607.00	$265,602.52	$3,417,472.00	$249,342.08
$354,987.59	$7,680,721.00	$403,539.22	$7,751,277.00	$404,568.89
$3,038,186.29	$23,778,364.00	$3,207,227.81	$24,045,788.00	$3,261,599.64

$975,332.61	$8,966,020.00	$1,069,702.08	$9,176,166.00	$1,064,302.21
$406,097.46	$3,614,607.00	$414,412.27	$3,584,881.00	$449,803.56
$742,042.16	$7,691,712.00	$800,479.52	$7,733,798.00	$816,733.47
$174,270.68	$2,121,680.00	$192,126.76	$2,069,530.00	$205,343.05
$734,512.67	$6,176,885.00	$753,533.88	$6,325,733.00	$776,346.98
$332,890.74	$2,941,382.00	$351,325.75	$2,987,287.00	$361,280.13
$968,995.39	$9,800,304.00	$987,257.55	$9,934,973.00	$1,003,216.07
$384,893.86	$3,716,064.00	$410,123.12	$3,716,631.00	$435,196.61
$17,317,781.45	$119,231,515.00	$16,841,133.24	$121,913,517.00	$17,308,591.79
$294,193,464.50	$2,988,245,091.90	$301,643,127.80	$3,055,156,421.66	$312,226,749.72

2006 Valuation	2007 Tax	2007 Valuation	2008 Tax	2008 Valuation
$14,189,633.00	$1,587,240.60	$14,332,908.00	$1,618,259.37	$14,121,924.00
$8,673,715.00	$923,225.35	$8,670,414.00	$982,039.38	$8,787,902.00
$15,920,470.00	$1,696,219.26	$15,796,872.00	$1,742,750.86	$15,925,273.00
$6,195,145.00	$654,248.89	$6,297,273.00	$590,141.33	$6,376,735.00
$30,676,030.00	$3,953,024.01	$31,244,756.00	$4,234,716.08	$32,429,057.51
$13,549,198.00	$1,610,721.74	$13,581,471.00	$1,616,158.13	$13,384,660.00
$10,126,903.00	$1,016,627.00	$10,182,870.00	$1,037,749.54	$10,323,613.00
$71,368,546.00	$8,650,034.94	$73,940,138.00	$9,043,274.19	$76,670,409.00
$3,138,369.00	$322,355.45	$3,115,299.00	$343,562.30	$3,174,434.00
$3,943,986.00	$492,003.61	$3,962,788.00	$512,202.47	$4,097,551.00
$21,406,687.00	$1,674,107.34	$21,055,834.00	$1,895,232.37	$20,704,324.00
$3,879,218.00	$293,695.64	$3,967,520.00	$308,029.22	$3,980,013.00
$2,746,323.00	$409,331.88	$2,846,003.00	$414,390.77	$2,872,985.00
$8,929,421.00	$1,086,347.72	$9,192,937.00	$1,072,410.54	$9,221,784.00
$9,309,127.00	$1,290,044.05	$9,580,647.00	$1,322,131.57	$9,871,808.00
$12,019,766.00	$585,648.86	$11,952,262.00	$622,524.00	$12,070,261.00
$2,458,581.00	$256,015.60	$2,455,194.00	$258,326.57	$2,520,945.00
$32,807,056.00	$4,249,438.37	$33,710,982.00	$4,439,023.46	$33,810,312.00
$35,418,079.00	$3,618,649.96	$36,363,225.00	$3,597,271.07	$35,945,033.00
$3,591,012.00	$401,322.92	$3,612,622.00	$429,051.92	$3,640,852.00
$21,769,116.00	$2,035,277.94	$21,832,584.00	$2,043,567.15	$22,109,828.00
$8,222,097.00	$712,032.25	$8,234,631.00	$744,013.15	$8,343,947.00
$100,696,121.00	$9,031,633.20	$101,795,850.00	$9,490,555.11	$100,748,994.00
$3,761,462.00	$426,328.85	$3,847,702.00	$401,024.31	$3,959,365.00
$3,004,393.00	$414,962.75	$3,129,554.00	$437,394.95	$3,162,542.00
$31,305,723.00	$2,788,939.24	$32,245,800.00	$2,841,641.82	$33,646,816.00
$6,531,156.00	$822,601.41	$6,480,848.00	$851,805.76	$6,766,697.00
$35,836,219.00	$3,232,348.90	$36,863,613.00	$3,493,889.36	$40,720,370.00
$28,592,951.00	$4,065,405.81	$28,975,901.00	$4,208,620.94	$29,915,420.00
$26,967,992.00	$3,166,829.13	$27,212,287.00	$2,801,690.84	$26,823,019.00
$21,202,982.00	$2,549,110.85	$21,716,730.00	$2,676,065.55	$22,364,851.00
$3,832,592.00	$358,335.53	$3,866,499.00	$373,103.76	$4,105,410.00
$3,249,090.00	$360,233.86	$3,285,098.00	$364,509.38	$3,443,611.00
$11,312,934.00	$639,455.76	$11,667,623.00	$661,528.37	$12,078,739.00
$7,914,007.00	$866,524.17	$8,472,831.00	$948,070.90	$8,731,624.00
$2,047,900.00	$238,699.70	$2,153,979.00	$244,814.60	$2,259,625.00
$7,379,364.00	$898,139.82	$7,437,579.00	$954,594.68	$7,442,419.00
$3,243,205.54	$341,703.98	$3,438,565.00	$357,185.23	$3,556,843.00
$6,959,252.00	$916,078.71	$7,041,777.00	$828,373.53	$7,130,456.00
$33,196,691.00	$3,578,729.07	$34,306,940.00	$3,411,594.57	$35,002,200.00
$5,939,913.00	$332,386.58	$6,047,351.00	$347,769.38	$6,453,200.00
$2,306,938.00	$321,330.88	$2,393,776.00	$348,475.13	$2,599,649.00
$13,477,126.00	$1,433,863.31	$13,638,815.00	$1,470,722.21	$13,393,943.00
$21,489,733.00	$2,231,511.91	$21,436,446.00	$2,321,873.96	$21,472,193.00
$3,795,629.00	$464,688.13	$3,774,813.00	$501,985.33	$3,929,349.00
$798,621,975.00	$72,974,866.41	$807,538,885.00	$72,579,006.39	$798,765,258.00

$5,816,401.00	$322,029.68	$6,145,370.00	$369,322.27	$6,197,098.00
$9,901,042.00	$996,541.72	$10,126,633.00	$915,555.53	$9,983,268.00
$4,096,805.00	$357,348.59	$4,313,617.00	$329,116.01	$3,945,148.00
$19,698,540.00	$2,777,587.66	$19,653,484.00	$2,790,410.37	$19,839,392.00
$2,385,038.00	$309,045.91	$2,603,704.00	$325,751.04	$2,715,023.00
$75,745,201.00	$7,492,475.94	$76,540,527.00	$7,081,083.07	$76,746,399.00
$3,278,251.00	$421,004.89	$3,201,339.00	$436,141.76	$3,289,675.00
$12,648,916.00	$928,814.34	$12,650,176.00	$963,375.81	$12,232,885.00
$3,381,310.00	$356,086.02	$3,497,177.00	$406,848.11	$3,660,352.00
$31,239,885.00	$3,591,142.25	$31,306,561.00	$3,499,067.46	$30,730,399.00
$11,976,516.00	$1,358,906.77	$11,976,349.00	$1,415,562.86	$12,091,812.00
$12,142,101.00	$1,351,422.21	$12,314,428.00	$1,447,205.02	$12,608,938.00
$33,815,607.00	$3,304,592.84	$33,969,212.00	$3,315,232.98	$34,698,132.00
$5,433,822.00	$487,275.64	$5,652,192.00	$548,143.75	$5,900,750.00
$42,298,977.00	$3,906,907.66	$42,796,666.00	$3,864,866.03	$41,948,315.00
$7,775,487.00	$991,130.16	$7,918,592.00	$1,078,544.97	$8,129,902.00
$33,211,013.00	$4,210,599.71	$33,883,763.00	$4,107,241.12	$34,296,460.00
$6,857,228.00	$612,459.70	$6,762,873.00	$646,075.14	$6,904,430.00
$4,316,860.00	$311,134.22	$4,615,688.00	$318,874.92	$4,830,339.00
$12,076,159.00	$1,196,388.75	$12,230,263.00	$1,264,312.01	$12,549,126.00
$17,163,780.00	$2,341,760.74	$17,292,066.00	$2,316,736.38	$17,245,321.00
$4,433,167.00	$471,845.47	$4,673,173.00	$479,217.92	$4,905,497.00
$5,246,886.00	$596,459.20	$5,493,623.00	$637,791.92	$5,806,290.00
$17,758,151.00	$1,776,683.27	$18,320,843.00	$1,804,405.65	$18,181,698.00
$4,288,666.00	$578,100.48	$4,301,544.00	$632,298.08	$4,616,664.00
$6,633,649.00	$743,837.01	$6,632,577.00	$792,176.70	$6,920,868.00
$6,976,421.00	$916,120.78	$7,088,740.00	$928,016.09	$7,189,246.00
$6,076,095.00	$767,043.15	$6,202,433.00	$779,493.49	$6,398,791.00
$24,655,554.00	$1,509,904.12	$25,006,693.00	$1,595,337.98	$25,809,935.00
$11,353,370.00	$1,633,428.96	$11,962,218.00	$1,562,566.73	$12,064,150.00
$3,189,936.00	$389,531.97	$3,221,934.00	$396,974.76	$3,391,236.00
$63,139,753.00	$7,821,973.75	$63,561,272.00	$7,830,600.82	$64,192,101.00
$5,637,185.00	$740,346.06	$5,784,767.00	$751,982.49	$5,973,994.00
$10,516,942.00	$1,228,540.85	$10,640,126.00	$1,278,792.79	$11,053,140.00
$46,442,366.00	$4,328,900.91	$47,871,245.00	$4,231,560.83	$49,189,897.00
$5,893,135.00	$675,702.31	$6,198,532.00	$693,904.84	$6,466,719.00
$3,580,942.00	$475,369.21	$3,678,507.00	$486,763.15	$3,691,380.00
$8,267,976.00	$1,292,748.71	$8,586,270.00	$1,225,451.69	$8,815,628.00
$61,675,959.00	$5,413,479.92	$62,063,398.00	$5,433,076.31	$62,744,847.00
$6,681,920.00	$733,691.26	$7,000,533.00	$795,287.44	$7,309,695.00
$512,706,891.00	$49,768,127.74	$530,650,596.00	$52,559,300.08	$543,445,169.00
$22,342,895.00	$2,153,615.13	$23,307,022.00	$2,091,992.84	$24,148,876.00
$180,631,591.00	$20,662,451.46	$181,746,987.00	$20,989,490.61	$182,727,049.00
$3,878,812.00	$409,235.21	$4,208,854.00	$415,981.96	$4,222,099.00
$7,428,376.00	$753,396.17	$7,706,354.00	$779,909.41	$7,740,576.00
$4,315,973.00	$647,639.09	$4,449,078.00	$677,768.44	$4,581,802.00
$4,833,209.00	$609,299.47	$5,079,443.00	$584,056.45	$5,165,071.00
$3,447,475.00	$262,678.03	$3,585,803.00	$277,769.28	$3,925,235.00
$7,908,688.00	$406,073.24	$8,129,431.00	$434,961.09	$8,764,429.00
$24,246,930.00	$3,346,217.94	$24,612,141.00	$3,315,778.18	$25,003,793.00

$9,148,207.00	$1,109,506.86	$9,528,405.00	$1,162,093.42	$9,780,775.00
$3,649,848.00	$461,121.56	$3,829,404.00	$490,650.42	$4,059,021.00
$7,822,145.00	$830,023.38	$7,934,986.00	$862,073.12	$7,969,319.00
$2,067,134.00	$213,478.25	$2,244,753.00	$231,343.50	$2,276,777.00
$6,341,140.00	$798,440.49	$6,350,095.00	$816,097.81	$6,369,294.00
$3,061,956.00	$386,947.44	$3,137,164.00	$457,673.05	$3,206,813.00
$10,196,526.00	$1,064,596.59	$10,485,025.00	$1,050,956.25	$10,621,839.00
$3,798,353.00	$460,050.19	$3,865,220.00	$495,864.15	$3,950,100.00
$124,397,845.00	$17,351,725.92	$125,722,568.00	$17,040,640.08	$124,956,114.00
$3,122,934,832.54	$321,385,308.29	$3,179,010,929.00	$326,292,687.93	$3,207,035,334.51

37254 Tax	37254 Valuation	37619 Tax	37619 Valuation
$1,571,663.88	$13,681,514.00	$1,626,628.59	$14,189,633.00
$921,283.74	$8,497,440.00	$897,947.05	$8,673,715.00
$1,711,499.73	$15,553,998.00	$1,735,441.78	$15,920,470.00
$680,932.76	$5,839,403.00	$654,498.59	$6,195,145.00
$3,935,285.99	$30,100,091.00	$4,023,713.50	$30,676,030.00
$1,659,061.96	$13,320,869.00	$1,649,938.80	$13,549,198.00
$979,758.28	$10,182,697.00	$995,424.36	$10,126,903.00
$7,901,845.01	$69,095,023.00	$8,227,508.75	$71,368,546.00
$311,043.27	$3,197,997.00	$304,745.03	$3,138,369.00
$345,756.37	$3,059,250.00	$474,657.72	$3,943,986.00
$1,645,296.12	$21,312,126.00	$1,678,134.44	$21,406,687.00
$286,843.64	$3,801,279.00	$272,255.35	$3,879,218.00
$395,976.23	$2,813,251.00	$408,433.17	$2,746,323.00
$1,024,574.16	$8,664,035.00	$1,077,182.86	$8,929,421.00
$1,219,278.03	$9,440,134.00	$1,200,681.82	$9,309,127.00
$581,949.07	$11,879,175.00	$589,341.01	$12,019,766.00
$244,647.44	$2,310,087.00	$255,643.75	$2,458,581.00
$3,934,233.32	$32,435,788.00	$4,058,036.40	$32,807,056.00
$3,309,218.60	$35,466,302.00	$3,601,735.32	$35,418,079.00
$373,210.90	$3,502,683.00	$376,402.37	$3,591,012.00
$2,027,823.77	$21,072,460.00	$2,107,293.99	$21,769,116.00
$679,589.60	$8,051,244.00	$687,655.17	$8,222,097.00
$8,339,809.32	$98,313,189.00	$8,469,449.99	$100,696,121.00
$424,970.34	$3,714,257.00	$423,085.61	$3,761,462.00
$370,435.84	$2,962,184.00	$367,789.37	$3,004,393.00
$2,907,701.31	$30,785,614.72	$2,936,007.22	$31,305,723.00
$834,261.14	$6,332,107.00	$855,078.23	$6,531,156.00
$3,488,836.74	$34,746,256.00	$3,268,155.68	$35,836,219.00
$3,648,409.76	$28,104,037.00	$3,750,850.71	$28,592,951.00
$2,851,007.72	$26,187,494.00	$2,987,999.58	$26,967,992.00
$2,266,864.82	$20,208,656.00	$2,448,054.44	$21,202,982.00
$334,196.09	$3,814,022.00	$367,553.25	$3,832,592.00
$390,358.95	$3,102,396.00	$383,383.07	$3,249,090.00
$631,884.62	$10,719,718.00	$583,351.48	$11,312,934.00
$822,498.12	$7,913,966.00	$836,867.17	$7,914,007.00
$215,422.84	$2,074,504.00	$231,175.18	$2,047,900.00
$861,740.00	$7,231,908.00	$886,615.71	$7,379,364.00
$339,372.00	$2,736,666.94	$330,862.10	$3,243,205.54
$958,633.72	$6,755,749.00	$939,999.84	$6,959,252.00
$2,809,290.64	$28,185,922.00	$3,406,412.19	$33,196,691.00
$388,463.26	$5,682,361.00	$370,840.66	$5,939,913.00
$331,210.28	$2,337,669.00	$352,357.09	$2,306,938.00
$1,319,072.61	$13,682,340.00	$1,375,824.70	$13,477,126.00
$2,151,849.72	$21,640,981.00	$2,155,655.90	$21,489,733.00
$434,281.63	$3,723,212.00	$442,801.83	$3,795,629.00
$65,070,994.14	$783,704,614.00	$68,870,763.22	$798,621,975.00

$361,700.46	$5,552,663.00	$318,314.20	$5,816,401.00
$1,027,058.04	$9,863,324.00	$995,787.40	$9,901,042.00
$423,539.18	$3,997,008.00	$399,983.35	$4,096,805.00
$2,448,442.95	$19,335,715.00	$2,568,591.10	$19,698,540.00
$305,669.65	$2,416,593.00	$303,491.13	$2,385,038.00
$7,467,013.45	$73,923,506.00	$7,555,963.01	$75,745,201.00
$420,264.44	$3,160,026.00	$441,455.78	$3,278,251.00
$897,495.01	$12,476,299.00	$896,960.04	$12,648,916.00
$391,962.05	$3,386,340.00	$373,164.77	$3,381,310.00
$3,510,648.54	$30,880,262.00	$3,612,593.07	$31,239,885.00
$1,240,485.38	$11,829,345.00	$1,265,905.70	$11,976,516.00
$1,193,214.98	$11,837,323.00	$1,256,548.73	$12,142,101.00
$3,285,638.42	$33,149,759.00	$3,261,109.54	$33,815,607.00
$492,767.22	$5,419,428.00	$512,762.79	$5,433,822.00
$3,646,475.51	$41,077,328.00	$3,788,296.36	$42,298,977.00
$876,484.15	$7,726,075.00	$940,538.91	$7,775,487.00
$4,041,213.16	$31,657,304.00	$4,169,078.08	$33,211,013.00
$569,247.95	$6,665,363.00	$604,766.63	$6,857,228.00
$313,298.95	$4,245,243.00	$295,597.04	$4,316,860.00
$1,178,536.74	$12,021,722.00	$1,169,455.09	$12,076,159.00
$2,191,891.33	$16,635,989.00	$2,194,029.38	$17,163,780.00
$492,590.28	$4,437,868.00	$472,943.53	$4,433,167.00
$592,746.88	$5,247,359.00	$572,624.16	$5,246,886.00
$1,581,125.90	$18,303,655.00	$1,677,719.24	$17,758,151.00
$527,658.16	$4,274,676.00	$573,458.75	$4,288,666.00
$685,561.12	$6,575,245.00	$750,478.12	$6,633,649.00
$898,746.92	$6,821,456.00	$892,130.15	$6,976,421.00
$717,678.70	$5,985,242.00	$727,198.79	$6,076,095.00
$1,446,913.84	$23,682,240.00	$1,529,975.77	$24,655,554.00
$1,512,329.96	$10,927,714.00	$1,510,406.85	$11,353,370.00
$388,686.77	$3,133,088.00	$375,535.13	$3,189,936.00
$7,562,527.97	$62,444,990.00	$7,585,480.84	$63,139,753.00
$730,757.86	$5,782,913.00	$711,739.66	$5,637,185.00
$1,273,887.84	$10,312,543.00	$1,214,780.39	$10,516,942.00
$4,275,451.28	$45,815,443.00	$4,360,613.03	$46,442,366.00
$803,202.23	$5,589,527.00	$770,885.67	$5,893,135.00
$460,889.34	$3,561,879.00	$458,789.87	$3,580,942.00
$1,143,120.22	$8,150,357.00	$1,310,143.43	$8,267,976.00
$5,232,159.49	$60,267,920.00	$5,617,569.74	$61,675,959.00
$734,019.50	$6,699,949.00	$730,220.25	$6,681,920.00
$46,105,136.53	$497,788,127.00	$47,831,964.21	$512,706,891.00
$2,092,529.37	$21,282,625.00	$2,005,922.74	$22,342,895.00
$20,169,225.00	$179,639,674.00	$20,974,037.18	$180,631,591.00
$369,472.47	$3,848,632.00	$390,456.78	$3,878,812.00
$733,926.71	$7,390,855.00	$749,010.56	$7,428,376.00
$555,918.84	$4,400,176.00	$610,692.40	$4,315,973.00
$645,015.86	$4,941,931.00	$617,021.86	$4,833,209.00
$265,602.52	$3,417,472.00	$249,342.08	$3,447,475.00
$403,539.22	$7,751,277.00	$404,568.89	$7,908,688.00
$3,207,227.81	$24,045,788.00	$3,261,599.64	$24,246,930.00

$1,069,702.08	$9,176,166.00	$1,064,302.21	$9,148,207.00
$414,412.27	$3,584,881.00	$449,803.56	$3,649,848.00
$800,479.52	$7,733,798.00	$816,733.47	$7,822,145.00
$192,126.76	$2,069,530.00	$205,343.05	$2,067,134.00
$753,533.88	$6,325,733.00	$776,346.98	$6,341,140.00
$351,325.75	$2,987,287.00	$361,280.13	$3,061,956.00
$987,257.55	$9,934,973.00	$1,003,216.07	$10,196,526.00
$410,123.12	$3,716,631.00	$435,196.61	$3,798,353.00
$16,841,133.24	$121,913,517.00	$17,308,591.79	$124,397,845.00
$301,643,127.80	##############	$312,226,749.72	##############

DIVISION OF VEHICLES

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2008

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 12 M	$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
Firefighter	standard fee
Veterans	standard fee
Emergency Medical Services	standard fee
Breast Cancer Research and Outreach	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
Hazardous Material Endorsement Fee	$95.00
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
Concealed Carry	$15.00

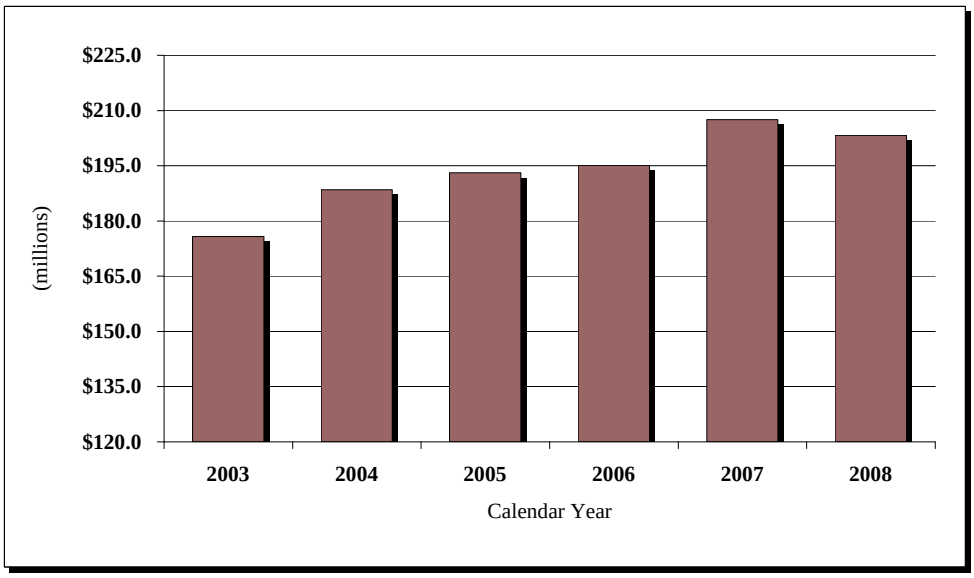
* Includes a $4 fee for photograph. (In 1997 expiration extended to 6 years for drivers between ages of 21 and 65.)

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

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

Total Vehicle Revenue Collections by Calendar Year

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



Calendar Year	Amount Collected	Percent Change
2003	$175,821,903	4.8%
2004	$188,535,174	7.2%
2005	$193,089,020	2.4%
2006	$195,061,638	1.0%
2007	$207,516,869	6.4%
2008	$203,275,873	-2.0%

Vehicle Revenue Collections Calendar Year 2008

Vehicle Revenue Collections by Source by Calendar Year

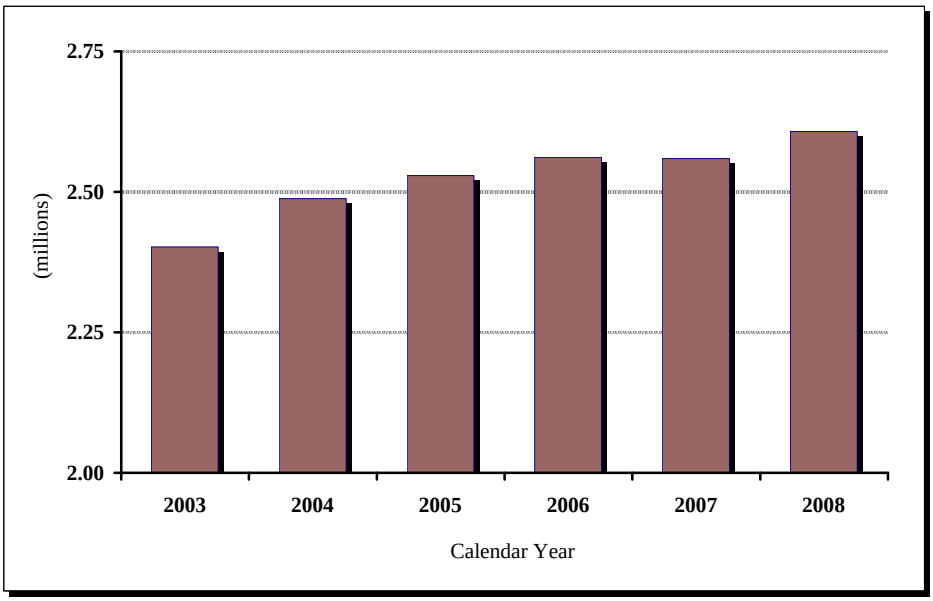
Source	CY 2008 Collection	Percent Total
Titles and Registration	$146,653,026	72.1%
Interstate Apportioned	$42,900,148	21.1%
Driver License	$13,218,423	6.5%
Motor Carrier Inspection	$504,276	0.2%
Total	$203,275,873	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

Funds	CY 2008 Collection	Percent Total
State Highway	$169,141,912	83.2%
County Funds	$20,769,000	10.2%
Driver Safety	$1,821,746	0.9%
Refunds	$437,023	0.2%
Motorcycle Safety	$63,727	0.03%
Other	$11,042,465	5.4%
Total	$203,275,873	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
2003	2,401,843	-1.5%
2004	2,488,284	3.6%
2005	2,529,069	1.6%
2006	2,561,729	1.3%
2007	2,559,078	-0.1%
2008	2,607,451	1.9%

Motor Vehicle Registrations by Type, Calendar Years 2007 and 2008

Vehicle Registration by Type and Percent Change

Vehicle Type	Calendar Year 2007	Calendar Year 2008	Percent Change
Automobiles	1,454,331	1,454,113	0.0%
Trucks	701,164	707,762	0.9%
Trailers	122,732	144,717	17.9%
Motorcycles	70,370	76,361	8.5%
Motorized Bicycles	7,163	8,241	15.0%
RV[1]	12,819	12,261	-4.4%
Special Registration	190,499	203,996	7.1%
Total	2,559,078	2,607,451	1.9%

Vehicle Registration by Type and Percent Total

Vehicle Type	Percent Total 2007	Percent Total 2008
Automobiles	56.83%	55.77%
Trucks	27.40%	27.14%
Trailers	4.80%	5.55%
Motorcycles	2.75%	2.93%
Motorized Bicycles	0.28%	0.32%
RV[1]	0.50%	0.47%
Special Registration	7.44%	7.82%
Total	100.00%	100.00%

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

Motor Vehicle Registrations by County, Calendar Year 2008

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV*	Special **	Total
Allen	6,258	5,258	896	500	81	84	1,098	14,175
Anderson	3,990	3,754	817	233	44	51	730	9,619
Atchison	7,797	5,399	1,414	413	32	74	1,404	16,533
Barber	2,316	2,930	524	174	28	19	347	6,338
Barton	13,999	10,075	2,337	805	77	191	2,105	29,589
Bourbon	6,896	4,856	843	420	60	50	1,002	14,127
Brown	5,192	4,039	1,254	366	33	46	965	11,895
Butler	31,091	18,727	3,331	2,196	201	440	5,776	61,762
Chase	1,434	1,516	335	103	2	14	280	3,684
Chautauqua	1,554	2,380	330	96	3	37	295	4,695
Cherokee	8,609	7,756	1,204	654	33	85	1,985	20,326
Cheyenne	1,573	1,761	569	115	8	20	248	4,294
Clark	1,042	1,061	220	75	6	27	235	2,666
Clay	4,371	3,537	922	313	36	67	885	10,131
Cloud	4,560	3,918	1,007	351	84	58	817	10,795
Coffey	4,635	4,215	1,035	361	34	75	845	11,200
Comanche	869	1,171	222	87	1	10	140	2,500
Cowley	16,201	10,892	1,716	1,138	117	235	2,835	33,134
Crawford	16,677	10,495	1,675	1,147	91	121	2,800	33,006
Decatur	1,778	2,135	695	111	16	32	231	4,998
Dickinson	9,934	7,267	1,771	775	97	137	1,971	21,952
Doniphan	3,753	3,454	1,059	253	6	43	627	9,195
Douglas	51,611	15,663	3,196	2,184	401	291	5,924	79,270
Edwards	1,637	1,894	461	60	16	23	243	4,334
Elk	1,394	1,884	348	47	7	20	297	3,997
Ellis	13,716	8,912	2,227	991	242	134	2,113	28,335
Ellsworth	2,934	2,824	799	206	63	30	627	7,483
Finney	16,910	9,861	2,316	970	93	164	2,346	32,660
Ford	13,999	8,245	1,489	723	42	119	1,679	26,296
Franklin	13,139	8,586	1,851	870	94	167	2,197	26,904
Geary	17,010	5,919	1,103	987	48	121	3,003	28,191
Gove	1,591	2,086	678	92	29	39	276	4,791
Graham	1,553	1,678	478	133	41	45	268	4,196
Grant	3,624	3,641	1,099	300	25	42	434	9,165
Gray	2,705	3,373	865	213	14	38	336	7,544
Greeley	675	1,034	315	46	3	18	126	2,217
Greenwood	3,236	3,720	727	149	23	37	646	8,538
Hamilton	1,137	1,397	398	89	6	17	244	3,288
Harper	2,956	2,924	627	195	43	45	528	7,318
Harvey	18,408	9,037	1,737	1,137	173	187	2,522	33,201
Haskell	2,168	2,480	653	112	13	27	248	5,701
Hodgeman	1,008	1,567	296	57	3	14	157	3,102
Jackson	6,573	5,422	1,458	419	24	87	1,299	15,282
Jefferson	10,380	7,318	2,003	752	36	161	1,687	22,337
Jewell	1,813	2,345	919	124	30	33	366	5,630
Johnson	337,403	64,230	10,556	11,609	641	1,053	29,572	455,064
Kearny	1,989	2,075	634	108	10	33	290	5,139
Kingman	4,145	4,290	1,113	254	32	50	739	10,623
Kiowa	1,160	1,587	411	75	8	12	173	3,426
Labette	9,960	7,552	875	691	60	110	1,801	21,049
Lane	1,035	1,414	342	62	19	24	157	3,053
Leavenworth	33,897	16,693	3,641	2,426	77	348	7,101	64,183
Lincoln	1,659	1,929	686	98	19	22	339	4,752
Linn	5,028	4,605	1,147	360	25	82	920	12,167
Logan	1,522	1,680	493	118	17	28	246	4,104
Lyon	15,035	9,722	1,473	824	145	153	2,145	29,497
Marion	6,313	5,240	1,123	414	113	75	1,145	14,423
Marshall	5,643	5,146	1,381	378	43	65	1,078	13,734
McPherson	15,402	10,260	2,636	1,242	189	170	2,594	32,493

Motor Vehicle Registrations by County, Calendar Year 2008

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV*	Special **	Total
Meade	2,207	2,271	531	123	33	48	338	5,551
Miami	17,451	10,889	3,132	1,167	58	221	2,791	35,709
Mitchell	3,532	3,683	1,073	246	41	52	524	9,151
Montgomery	15,509	10,657	1,126	1,154	103	165	2,642	31,356
Morris	3,024	2,957	714	166	32	42	587	7,522
Morton	1,564	1,689	315	86	12	25	222	3,913
Nemaha	5,591	4,738	1,576	386	30	29	692	13,042
Neosho	7,597	6,615	1,211	587	114	84	1,144	17,352
Ness	1,733	2,720	819	122	16	26	310	5,746
Norton	2,778	2,855	1,022	238	51	62	450	7,456
Osage	8,681	6,300	1,379	559	63	150	1,598	18,730
Osborne	2,189	2,514	773	169	22	29	294	5,990
Ottawa	3,236	3,048	776	214	37	48	535	7,894
Pawnee	3,104	2,607	709	222	23	40	575	7,280
Phillips	3,137	3,364	1,208	254	49	43	485	8,540
Pottawatomie	11,200	7,729	2,027	722	59	135	1,676	23,548
Pratt	4,715	3,997	1,000	315	43	65	671	10,806
Rawlins	1,534	1,963	540	96	24	22	175	4,354
Reno	31,541	17,672	3,122	2,296	244	361	4,620	59,856
Republic	2,737	3,000	803	197	41	37	501	7,316
Rice	4,609	3,954	984	307	64	72	938	10,928
Riley	23,446	8,982	1,764	1,313	205	167	3,515	39,392
Rooks	2,746	3,006	903	213	27	61	554	7,510
Rush	1,840	1,996	513	116	68	29	353	4,915
Russell	3,645	3,330	839	249	41	51	689	8,844
Saline	28,552	14,146	2,989	1,884	330	313	4,712	52,926
Scott	2,516	2,563	745	221	19	37	407	6,508
Sedgwick	249,557	95,363	13,184	11,806	1,305	1,963	35,398	408,576
Seward	9,759	5,629	968	331	56	79	1,049	17,871
Shawnee	92,726	32,777	6,019	4,432	403	786	13,850	150,993
Sheridan	1,539	1,978	715	120	44	33	256	4,685
Sherman	3,038	2,775	889	255	78	61	409	7,505
Smith	2,183	2,532	896	118	68	39	377	6,213
Stafford	2,186	2,777	808	120	11	33	366	6,301
Stanton	1,124	1,337	340	92	4	22	128	3,047
Stevens	2,707	2,740	867	206	20	29	385	6,954
Sumner	12,144	9,052	1,419	788	106	181	1,944	25,634
Thomas	3,784	3,897	1,206	317	47	60	534	9,845
Trego	1,809	2,004	681	150	36	33	393	5,106
Wabaunsee	3,642	3,166	770	219	6	42	627	8,472
Wallace	866	1,379	410	68	3	7	126	2,859
Washington	3,112	3,340	1,060	176	12	32	734	8,466
Wichita	1,088	1,712	487	69	6	10	180	3,552
Wilson	4,688	4,507	848	318	84	57	913	11,415
Woodson	1,703	2,119	417	82	13	29	301	4,664
Wyandotte	71,147	24,604	3,410	2,871	133	351	10,541	113,057
Total	1,454,113	707,762	144,717	76,361	8,241	12,261	203,996	2,607,451

Kansas Based Active I.R.P. Registrations in 2008	3,104
Kansas Based Plates Issued Under IRP Proration in 2008	40,463

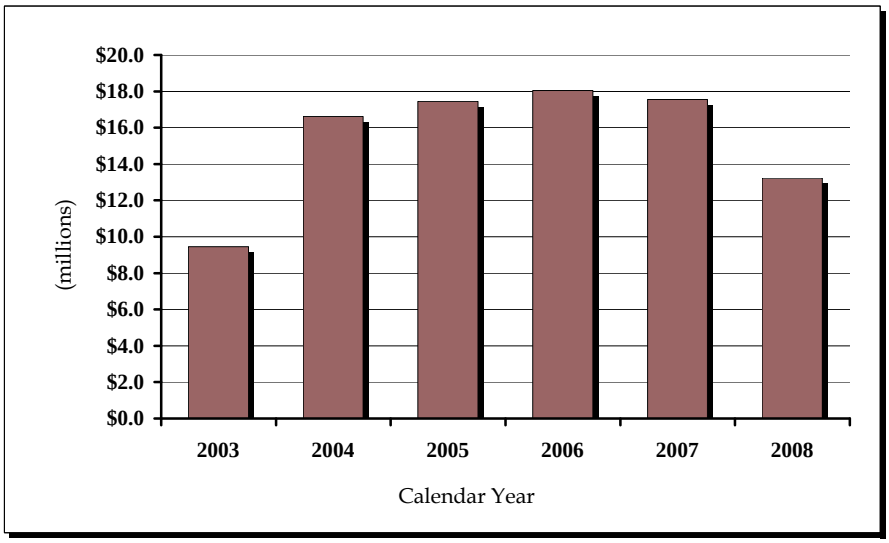
*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.

** 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
2003	$9,454,201	9.1%
2004	$16,618,470	75.8%
2005	$17,452,243	5.0%
2006	$18,047,511	3.4%
2007	$17,553,710	-2.7%
2008	$13,218,423	-24.7%

Driver Licenses by Age and License Class, Calendar Year 2008

Kansas Drivers by Age Category

Age Category	Calendar Year 2008	Percent of Total By Age
14 and 15 (restricted license)	28,329	1.4%
16 - 24	308,733	15.3%
25 - 49	867,036	42.9%
50 - 64	494,261	24.4%
65 and over	323,546	16.0%
Total by Age	2,021,905	100.0%

Kansas Drivers by License Class

License Class*	Calendar Year 2008	Percent of Total By Class
Class CDL	135,601	6.7%
Class A & B	22,938	1.1%
Class C	1,696,765	83.9%
Class M	166,601	8.2%
Total	2,021,905	100.0%

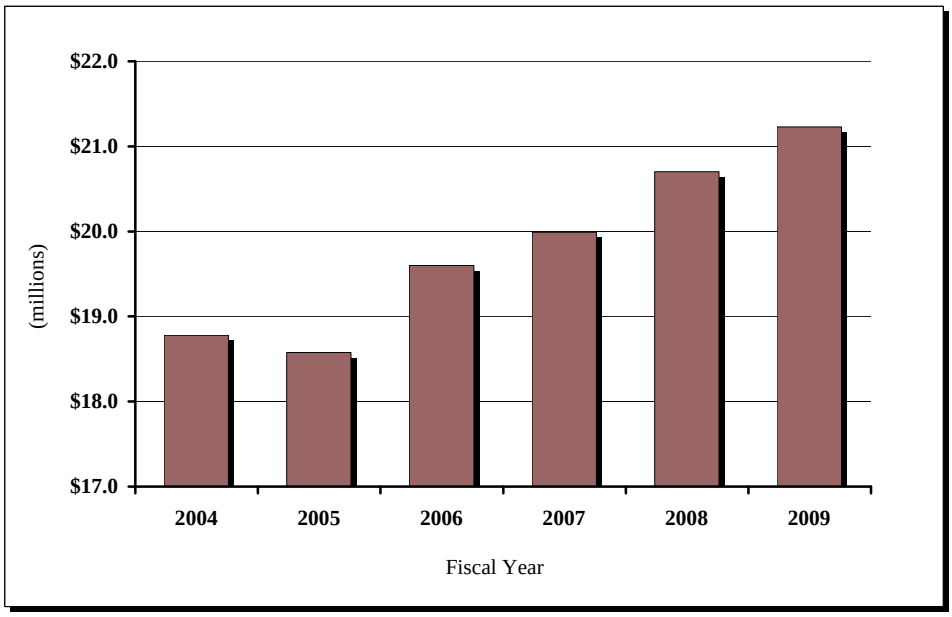
* Classes:
CDL: Commercial Driver License only, and in combinations A, B, C
Class A: combination vehicle
Class B: truck > 24,000 lbs or bus
Class C: regular automobile
Class M: motorcycle only, and in combinations AM, BM, CM

DIVISION OF ALCOHOLIC BEVERAGE CONTROL

Gallonage Tax Receipts by Components and Fiscal Year

Gross Gallonage Tax by Components

	Fiscal Year 2008	Fiscal Year 2009	Percent Change
Alcohol and Spirits	$8,950,418	$9,257,305	3.4%
Fortified and Light Wine	$1,086,866	$1,108,537	2.0%
Strong Beer	$8,436,962	$8,774,390	4.0%
Cereal Malt Beverage	$2,228,577	$2,088,657	-6.3%
Total	$20,702,823	$21,228,889	2.5%

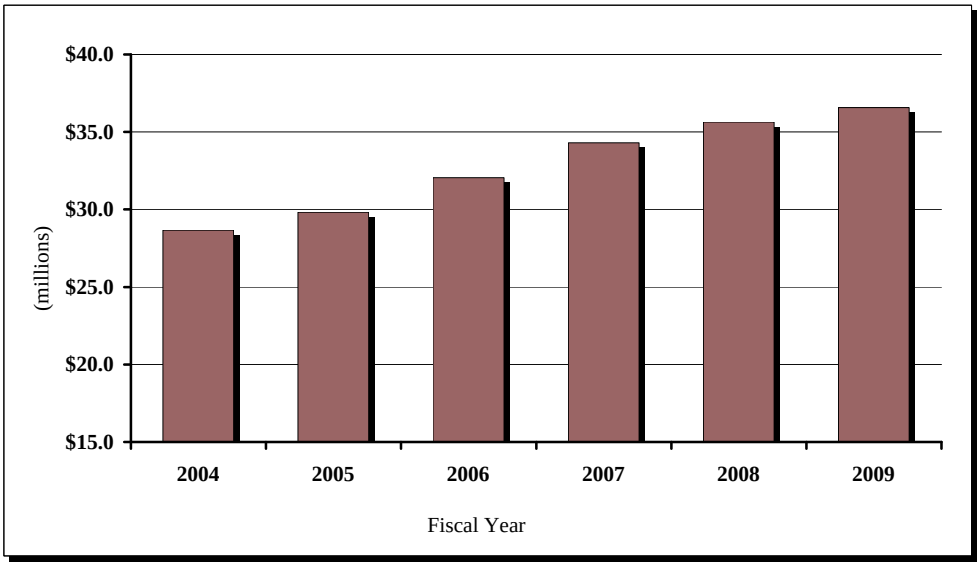


Total Gallonage Tax by Fiscal Year

Fiscal Year	Amount Collected	Percent Change
2004	$18,779,625	5.7%
2005	$18,574,828	-1.1%
2006	$19,598,134	5.5%
2007	$19,991,789	2.0%
2008	$20,702,823	3.6%
2009	$21,228,889	2.5%

Liquor Excise Tax Gross Receipts

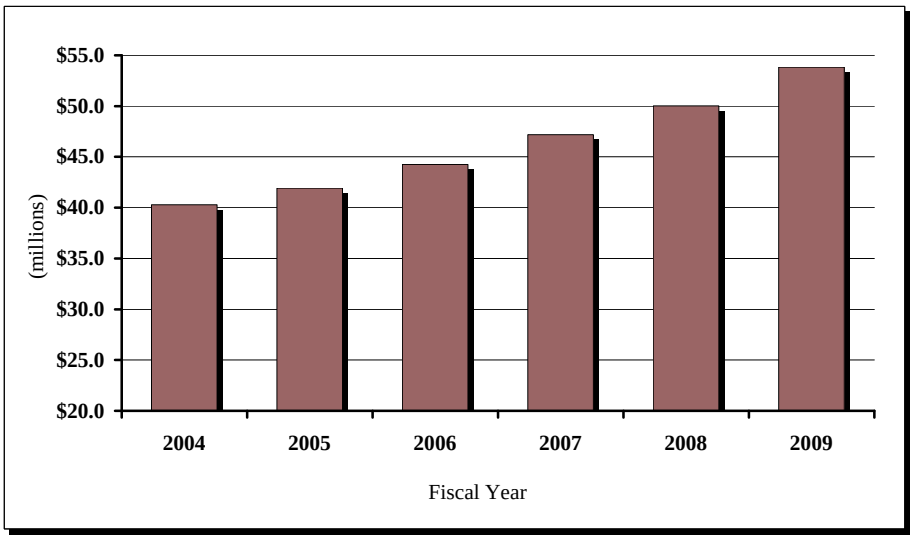
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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
2004	$28,672,690	4.5%
2005	$29,826,910	4.0%
2006	$32,051,923	7.5%
2007	$34,307,823	7.0%
2008	$35,639,204	3.9%
2009	$36,578,860	2.6%

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
2004	$40,272,868	3.6%
2005	$41,924,949	4.1%
2006	$44,264,770	5.6%
2007	$47,183,769	6.6%
2008	$50,020,773	6.0%
2009	$53,836,004	7.6%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2009 Total Liquor Taxes and Fees

	Fiscal Year 2009	Percent Total
Gallonage Tax	$21,228,889	18.4%
Liquor Excise Tax	$36,578,860	31.7%
Liquor Enforcement Tax	$53,836,004	46.6%
Fees and Fines	$3,894,499	3.4%
Total	$115,538,252	100.0%

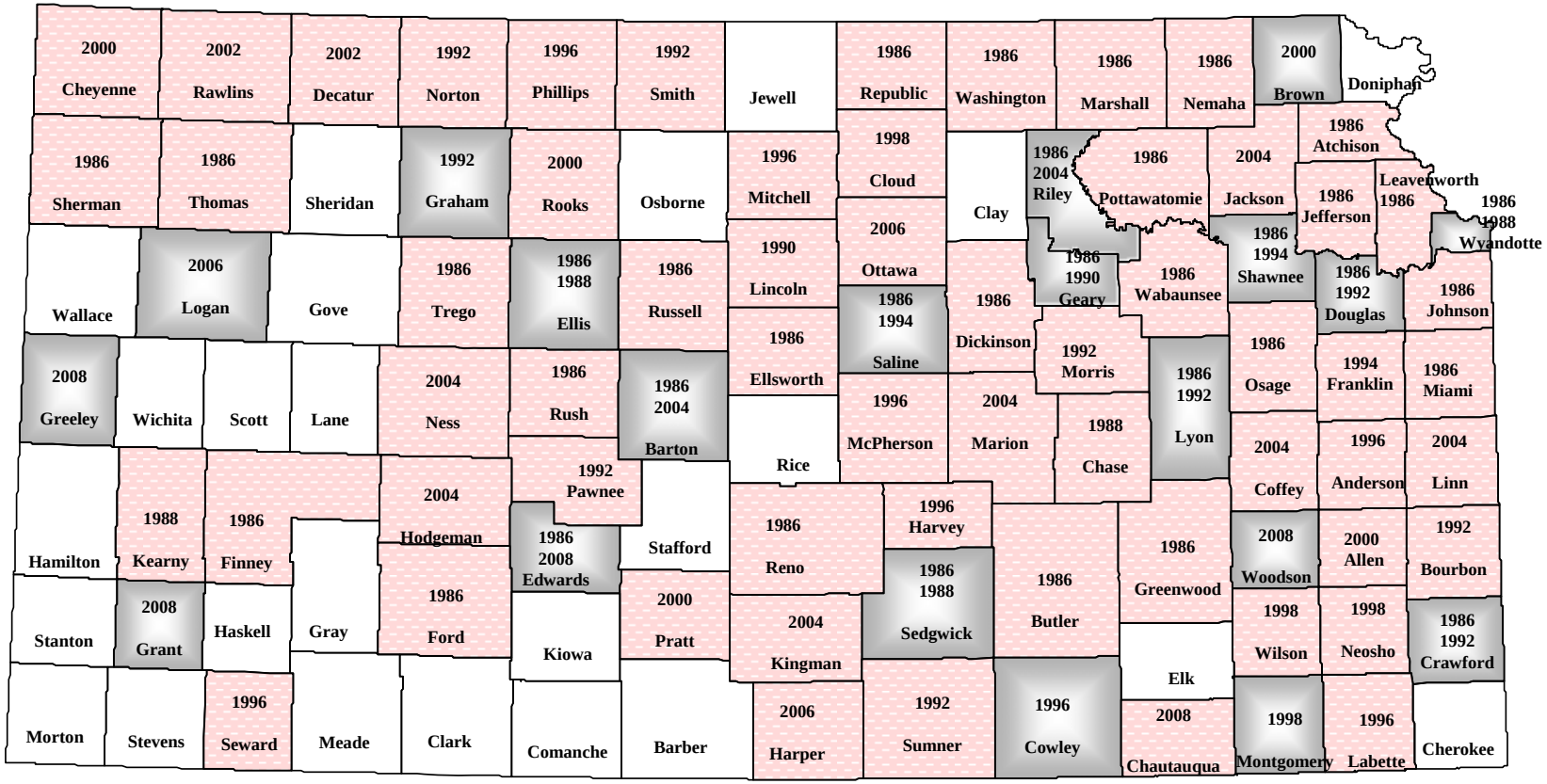
Alcoholic Beverage Licenses Issued

Retail Liquor Stores	744
Spirits Distributors	15
Wine Distributors	15
Beer Distributors	38
Class A Vets, Fratl Club	224
Class A Social Club 500+	18
Class A Social Club <500	57
Class B Private Clubs	134
Drinking Establishments	1,636
Caterers	30
Hotels	38
Drinking Establishments/Caterers	104
Hotel/Caterers	19
Farm Wineries	22
Farm Winery Outlet	9
Microbreweries	15
Total	3,118

Kansas Liquor-by-the-Drink
November 2008

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