

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	
<u>Marijuana:</u>			<u>Controlled Substance:</u>					
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-		\$200/gram or portion of gram			
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-		\$2,000/50 dose unit or portion of unit			
Dry Plant -	\$0.90 per gram or portion of gram							
Environ. Fee/gallon petroleum product		\$0.01	each of two funds has maximum and minimum limits				65-34,117	
Estate Tax								
TY 06	Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax"						79-15,102	
TY 07 and TY 08		TY07			TY08		79-15,126	
Not over \$1,000,000		Zero			Zero			
Over \$1,000,000 but not over \$2,000,000		3% of excess over \$1,000,000			1% of excess over \$1,000,000			
Over \$2,000,000 but not over \$5,000,000		\$30,000 + 6% of excess over \$2,000,000			\$10,000 + 2% of excess over \$2,000,000			
Over \$5,000,000 but not over \$10,000,000		\$210,000 + 8% of excess over \$5,000,000			\$70,000 + 5% of excess over \$5,000,000			
Over \$10,000,000		\$610,000 + 10% of excess over \$10,000,000			\$320,000 + 7% of excess over \$10,000,000			
Individual Income Tax							79-32,110	
Tax Rates, Resident, married, joint								
taxable income not over \$30,000	@	3.50%						
taxable income not over \$60,000	@	\$1,050 plus	6.25%	over \$30,000				
taxable income over \$60,000	@	\$2,925 plus	6.45%	over \$60,000				
Tax Rates, Resident, others								
taxable income not over \$15,000	@	3.50%						
taxable income not over \$30,000	@	\$525 plus	6.25%	of excess over \$15,000				
taxable income over \$30,000	@	\$1,462.50 plus	6.45%	of excess over \$30,000				
Liquor Gallonage Tax								
Strong Beer and CMB/gallon		\$0.18					41-501	
Alcohol & Sprints/gallon		\$2.50					41-501	
Light Wine/gallon		\$0.30					41-501	
Fortified Wine/gallon		\$0.75					41-501	
Liquor Excise Tax (Drinking Establishments)		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	