

**Selected Kansas Tax Rates with Statutory Citation**

K.S.A.:

<b>Bingo Tax</b>						79-4704
Bingo faces	\$0.002					
Retail price - Instant	1.00%					
<b>Car Line Tax/gross earnings</b>						79-907
		2.5%				
<b>Cigarette Tax</b>						79-3310
Package of 20	\$0.79		Package of 25	\$0.99		
<b>Corporation Tax</b>						79-32,110
total taxable income @	4.00%		plus	3.35% surtax on taxable income over \$50,000	7.350% (TY07)	
total taxable income @	4.00%		plus	3.10% surtax on taxable income over \$50,000	7.100% (TY08)	
<b>Corporate Franchise Tax</b>						79-5401
	TY06 0.125% of total net worth (for entities with \$100,000 or more of net worth in the state). TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more					
<b>Drycleaning</b>						
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
<b>Drug Stamp Tax</b>						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					
<b>Environ. Fee/gallon petroleum product</b>						65-34,117
	\$0.01		each of two funds has maximum and minimum limits			
<b>Estate Tax</b>						
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		
<b>Individual Income Tax</b>						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	
<b>Liquor Gallonage Tax</b>						
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
<b>Liquor Excise Tax (Drinking Establishments)</b>						79-41a02
	10.00%		Gross receipts			
<b>Liquor Enforcement (Liquor Stores)</b>						79-4101
	8.00%		Gross receipts			
<b>Mineral Tax</b>						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				
<b>Motor Fuel Tax/per Gallon</b>						
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
<b>Oil Inspection Fee/barrel (50 gallons)</b>						55-426
		\$0.015/barrel				
<b>Privilege Tax</b>						
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
<b>Property Tax (State levy) Assessed Valuation</b>						76-6b01
State School District Finance Levy			1.5 mills			
			20 mills			76-6b02
<b>Sales and Use Tax</b>						
State Retailers Sales Tax		6.3				79-3603
State Compensating Use Taxes		6.3				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
<b>Sand Royalty/per ton</b>						70a-102
		\$0.15/ton				
<b>Tire Tax/per tire (New Tires)</b>						65-3424
		\$0.25				
<b>Tobacco Tax (wholesale price)</b>						79-3371
		10.00%				
<b>Vehicle Rental Excise Tax/gross receipts</b>						79-5117
		3.5%	for rentals not exceeding 28 days			
<b>Water Protection Fee/1,000 gallons</b>						82a-954
		\$0.032				
(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)						
<b>Clean Drinking Water Fee/1,000 gallons</b>						82a-2101
		\$0.030				