

## Calendar for Filing Income and Sales Taxes

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

### Monthly Filing, with Due Date:

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

### Quarterly Filing, with Due Date:

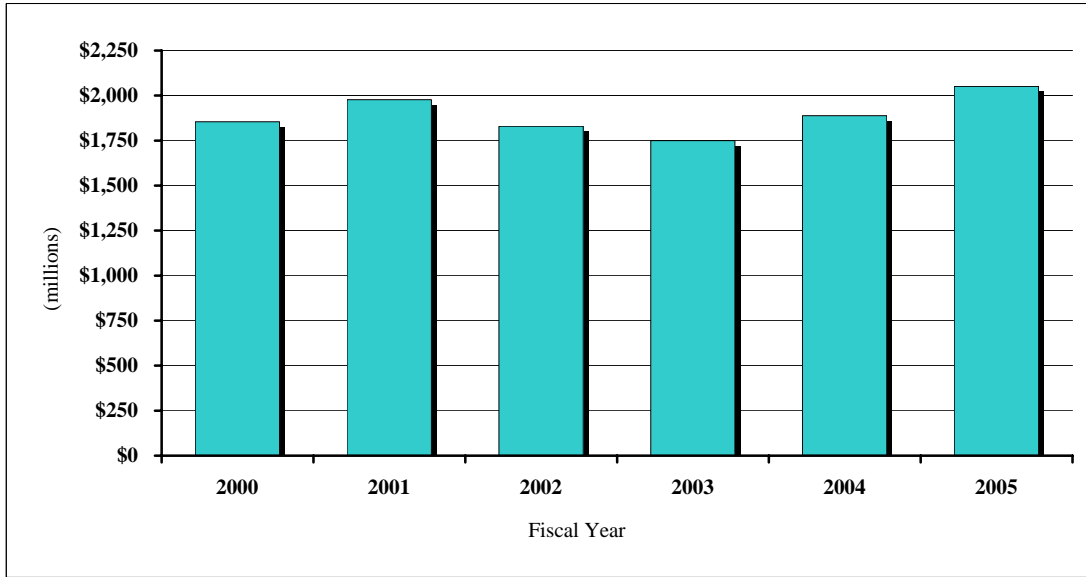
- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; 4-Jan. 15.
- Jan-15 Corporation Estimated Income Tax Declaration (Form 120ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; and 4-Dec. 15.
- Jan-25 Withholding Tax Deposit Report (Form KW-5):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

### Periodic Filing, with Due Date:

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

## Individual Income Tax Amount to the State General Fund after Refunds

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

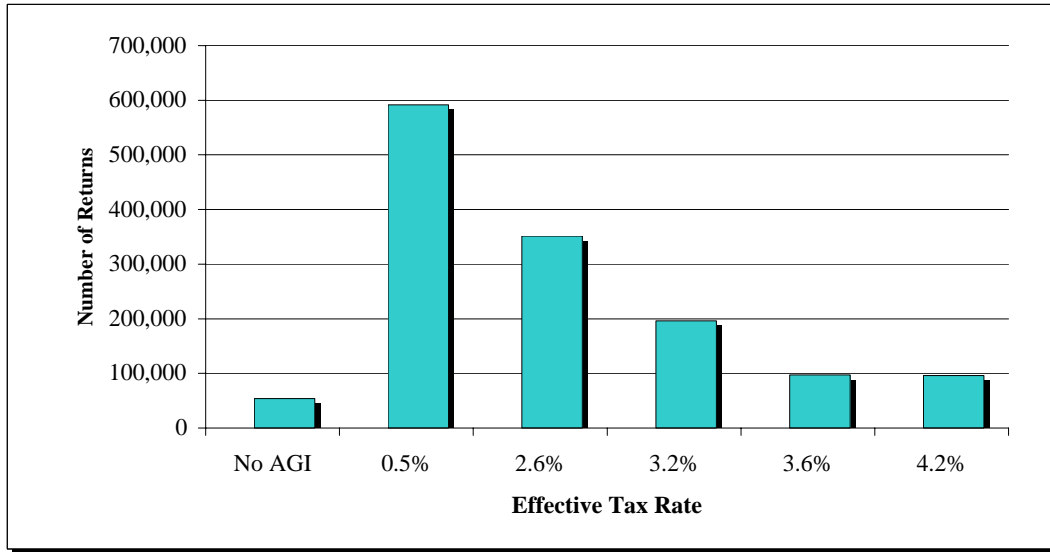


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$1,854,725,737	9.4%
2001	\$1,977,341,638	6.6%
2002	\$1,829,611,161	-7.5%
2003	\$1,750,054,137	-4.3%
2004	\$1,888,431,039	7.9%
2005	\$2,050,562,199	8.6%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2003

Number of Returns Within Each Effective Tax Rate



<u>Effective Tax Rate on Adjusted Gross Income *</u>	<u>Kansas Adjusted Gross Income Brackets</u>	<u>Number of Returns</u>	<u>Kansas Adjusted Gross Income</u>	<u>Tax Liability After All Credits</u>
	No AGI -	53,792	(\$814,700,813)	(\$4,259,228)
0.47%	\$0 - \$25,000	591,764	\$6,954,908,443	\$33,011,241
2.62%	\$25,000 - \$50,000	351,277	\$12,702,842,202	\$332,216,809
3.20%	\$50,000 - \$75,000	196,263	\$12,026,849,350	\$385,048,875
3.61%	\$75,000 - \$100,000	97,266	\$8,341,738,782	\$301,364,415
4.17%	\$100,000 - Over	<u>96,046</u>	<u>\$20,232,050,557</u>	<u>\$843,698,953</u>
3.18%	Total Kansas Residents	1,386,408	\$59,443,688,521	\$1,891,081,065

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

## Individual Income Tax for Tax Year 2003 by County

Resident Taxpayers Only

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


## Individual Income Tax for Tax Year 2003 by County

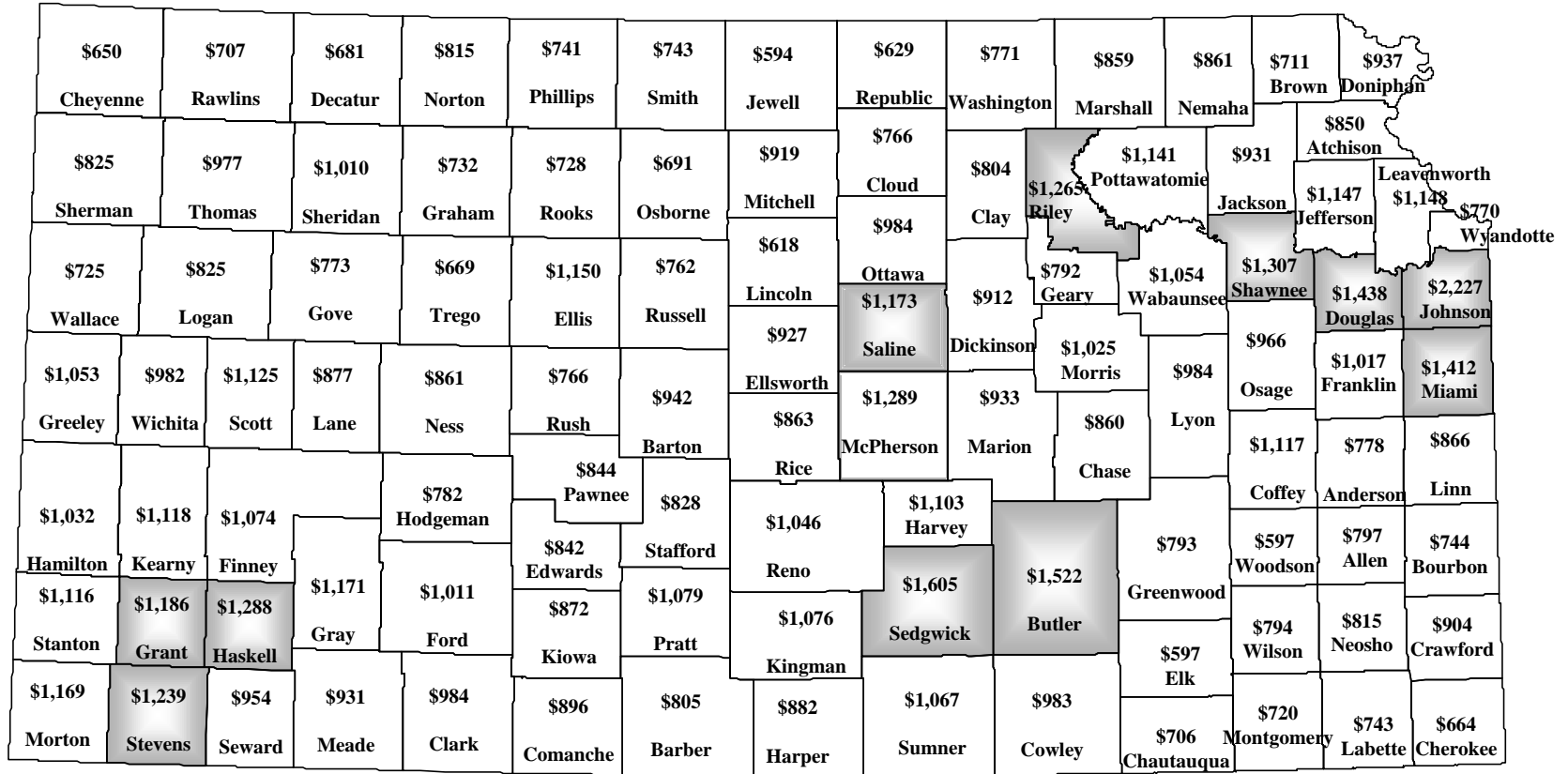
Resident Taxpayers Only

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

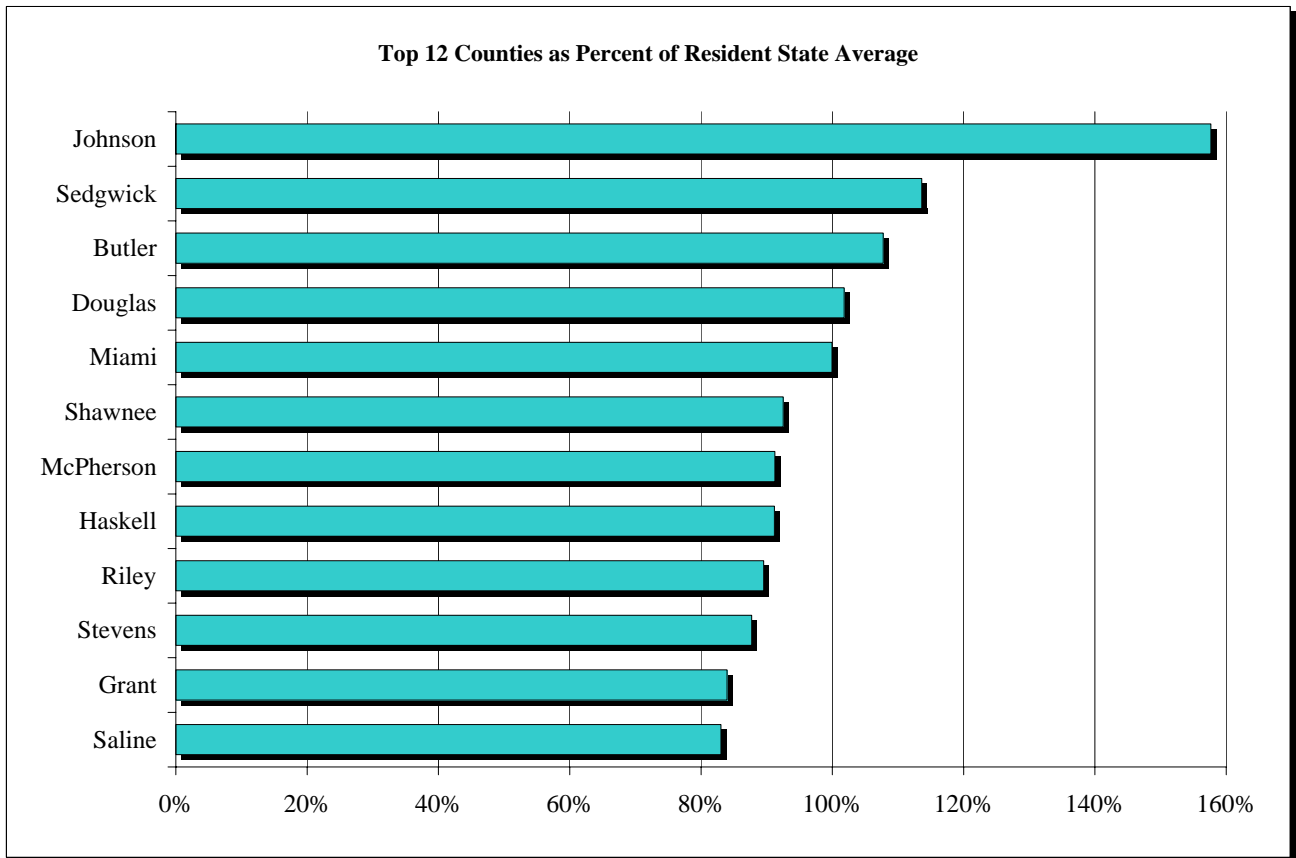
### Individual Income Tax Liability Tax Year 2003

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

 Top 12 counties with highest average tax liability per return



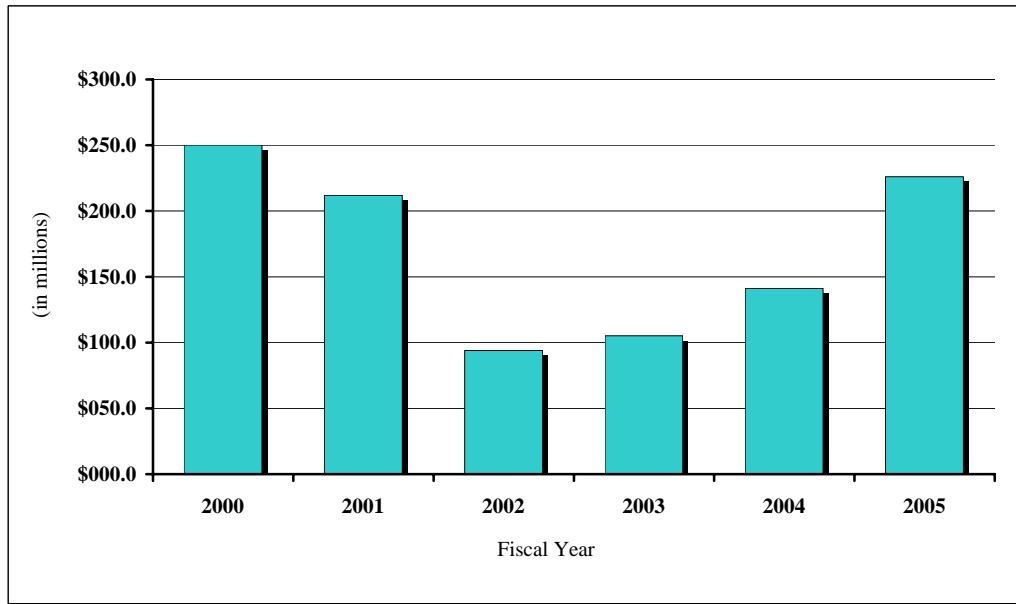
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2003



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

## 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.

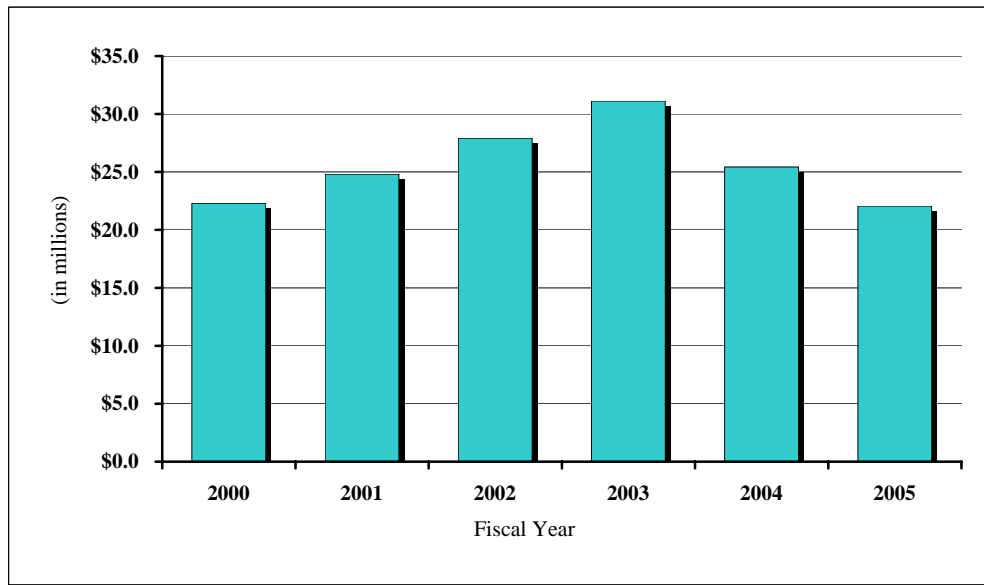


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$250,122,826	10.0%
2001	\$211,906,919	-15.3%
2002	\$93,958,484	-55.7%
2003	\$105,222,316	12.0%
2004	\$141,172,918	34.2%
2005	\$226,071,634	60.1%



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

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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$22,300,618	-15.4%
2001	\$24,816,249	11.3%
2002	\$27,919,475	12.5%
2003	\$31,119,555	11.5%
2004	\$25,435,185	-18.3%
2005	\$22,062,882	-13.3%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2003 Returns Filed In Calendar Year 2004

### Corporate Income Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	19,768	62.1%	\$0	0.0%
\$0 - \$75,000	9,639	30.3%	\$5,545,570	4.1%
\$75,000.01 - \$100,000	533	1.7%	\$2,060,851	1.5%
\$100,000.01 - \$500,000	1,236	3.9%	\$12,868,268	9.6%
\$500,000.01 - \$1,000,000	272	0.9%	\$10,680,178	8.0%
\$1,000,000.01 - Over	<u>365</u>	<u>1.1%</u>	<u>\$102,554,482</u>	<u>76.7%</u>
Total	31,813	100.0%	\$133,709,351	100.0%

### Bank Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	49	12.7%	\$0	0.0%
\$0 - \$500,000	168	43.5%	\$1,287,577	8.1%
\$500,000.01 - \$1,000,000	76	19.7%	\$2,169,781	13.7%
\$1,000,000.01 - Over	<u>93</u>	<u>24.1%</u>	<u>\$12,435,655</u>	<u>78.2%</u>
Total	386	100.0%	\$15,893,013	100.0%

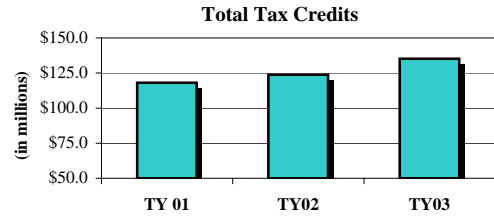
### Savings and Loan Tax Liability By Taxable Income Bracket

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

# Tax Year 2003 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

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



### Adoption Credit - \$391,187

K.S.A. 79-32,202

Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return.

### Agricultural Loan Interest Reduction Credit - Amount withheld for confidentiality.

K.S.A. 79-32,181a; 79-1126a

A state bank, national banking association, production credit association, or agricultural credit association chartered by the Farm Credit Administration which extends or renews an agricultural production loan to an eligible agricultural production borrower at an interest rate which is at least one whole percentage point (1%) less than the lowest interest rate made on loans with equivalent collateral or which reduces the rate of interest being charged on any outstanding agricultural production loan to an eligible agricultural borrower by at least one whole percentage point (1%) shall receive a credit against their tax liability.

### Alternative-Fuel Tax Credit - \$12,666

K.S.A. 79-32,201

A credit is allowed for any person, association, partnership, limited liability company, limited partnership, or corporation who makes expenditures for a qualified alternative-fuel fueling station or who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas.

### Business and Job Development Credit (carryover) - \$5,581,403

K.S.A. 79-32,160a

Any manufacturing or nonmanufacturing business which invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be entitled to a tax credit.

### Business and Job Development Credit (noncarryover) - \$1,618,038

K.S.A. 79-32,153

A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

### Business Machinery and Equipment Credit - \$18,991,625

K.S.A. 79-32, 206

A taxpayer may be allowed a credit in an amount equal to 15% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

### Child Day Care Assistance Credit - \$47,799

K.S.A. 79-32,190

A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees.

### Child Dependent Care Credit - \$9,138,794

K.S.A. 79-32,111a

This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

### Community Service Credit - \$3,151,488

Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.

### Disabled Access Credit - \$169,933

Individual and business taxpayers who incur certain expenditures to make their property accessible to the disabled; or to employ individuals with a disability may be eligible to receive a tax credit.

**Earned Income Credit - \$45,091,136**

K.S.A. 79-32, 205

The credit is available to resident taxpayers in an amount equal to 10% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

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**Food Sales Tax Refund - \$34,647,528**

K.S.A. 79-3635

The credit is for sales tax paid on food. There is a \$60 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$25,000; and a \$30 credit per exemption claim for a Kansas Adjusted Gross Income of \$12,500 to \$25,000.

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**Habitat Management Credit- Amount withheld for confidentiality.**

K.S.A. 79-32,203

An income tax credit is allowed for a property owner who pays property tax on property designated as a critical habitat or who incurs expenditures for managing a habitat.

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**High Performance Incentive Program - \$12,310,211**

K.S.A. 74-50,132; K.S.A. 79-32,160a(e)

A qualified firm making a cash investment in the training and education of its employees may be eligible to receive a tax credit. A credit may also be available for those qualified firms that make an investment in a qualified business facility.

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**Historic Preservation Credit - \$2,438,705**

K.S.A. 79-32, 211

An income tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

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**Plugging of an Abandoned Oil or Gas Well Credit - Amount withheld for confidentiality.**

K.S.A. 79-32, 207

Taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission shall be allowed a credit in the amount of 50% of the expenditures made for taxable years beginning after 12/31/97 and before 1/1/01.

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**Research & Development Credit - \$528,742**

K.S.A. 79-32,182; K.S.A. 79-32,182a

A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research.

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**Single City Port Authority Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,212

An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002.

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**Small Employer Health Insurance Credit - \$130,492**

K.S.A. 40-2246

An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit.

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**Swine Facility Improvement Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,204

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility.

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**TAF Family Contribution Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,200

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

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**Telecommunications Credit - \$444,837**

K.S.A. 79-32,210

A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%.

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**Venture and Local Seed Capital Credits - Amount withheld for confidentiality.**

K.S.A. 74-8205, -8206, -8304, -8316, and -8401

A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock.

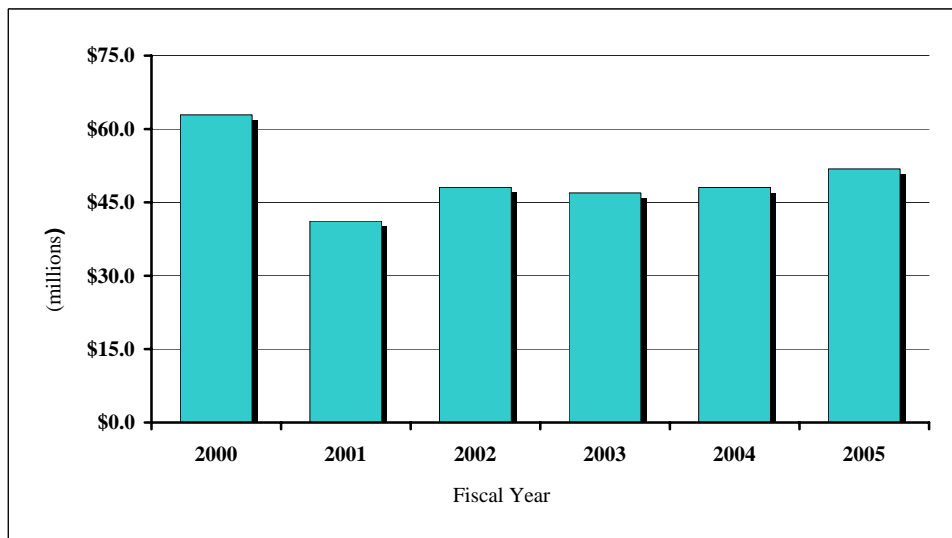
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## Estate Tax Amount to State General Fund

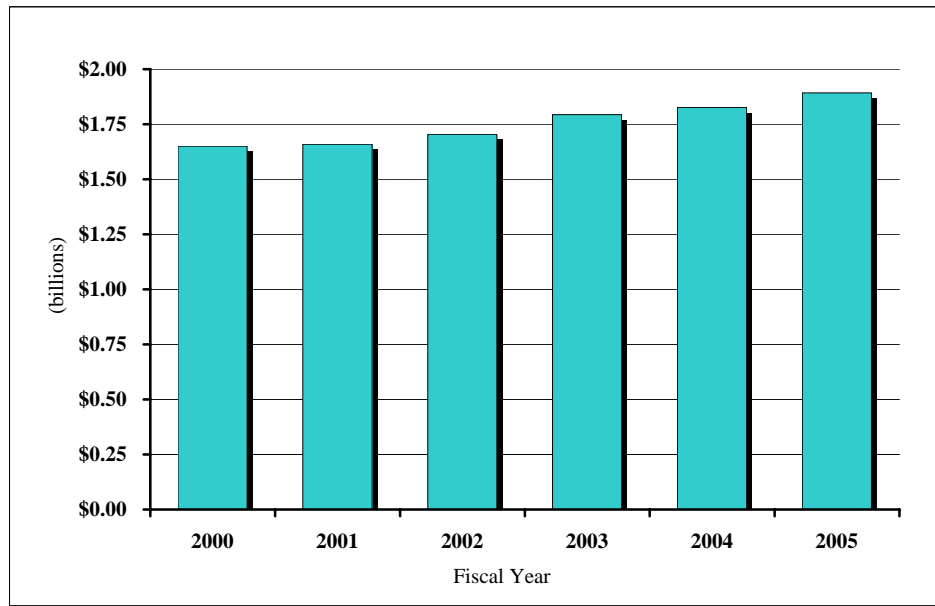
Estates of persons who died before July 1, 1998 are subject to an inheritance tax. Estates of persons who died on or after July 1, 1998 are subject to a pick-up tax. For estates of persons who died on or after July 1, 1998 and prior to January 1, 2002 the pick-up tax is equal to the federal credit for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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$62,888,031	-23.2%
2001	\$41,195,592	-34.5%
2002	\$48,082,010	16.7%
2003	\$46,951,948	-2.4%
2004	\$48,064,151	2.4%
2005	\$51,853,446	7.9%

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

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



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2000	\$1,440,295,399	\$209,966,001	\$1,650,261,400	4.0%
2001	\$1,423,059,270	\$235,893,258	\$1,658,952,528	3.2%
2002	\$1,470,606,510	\$233,603,728	\$1,704,210,238	0.5%
2003	\$1,567,721,762	\$225,923,323	\$1,793,645,085	5.2%
2004	\$1,612,066,627	\$214,503,105	\$1,826,569,732	1.8%
2005	\$1,647,663,056	\$244,754,669	\$1,892,417,725	3.6%

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

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

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

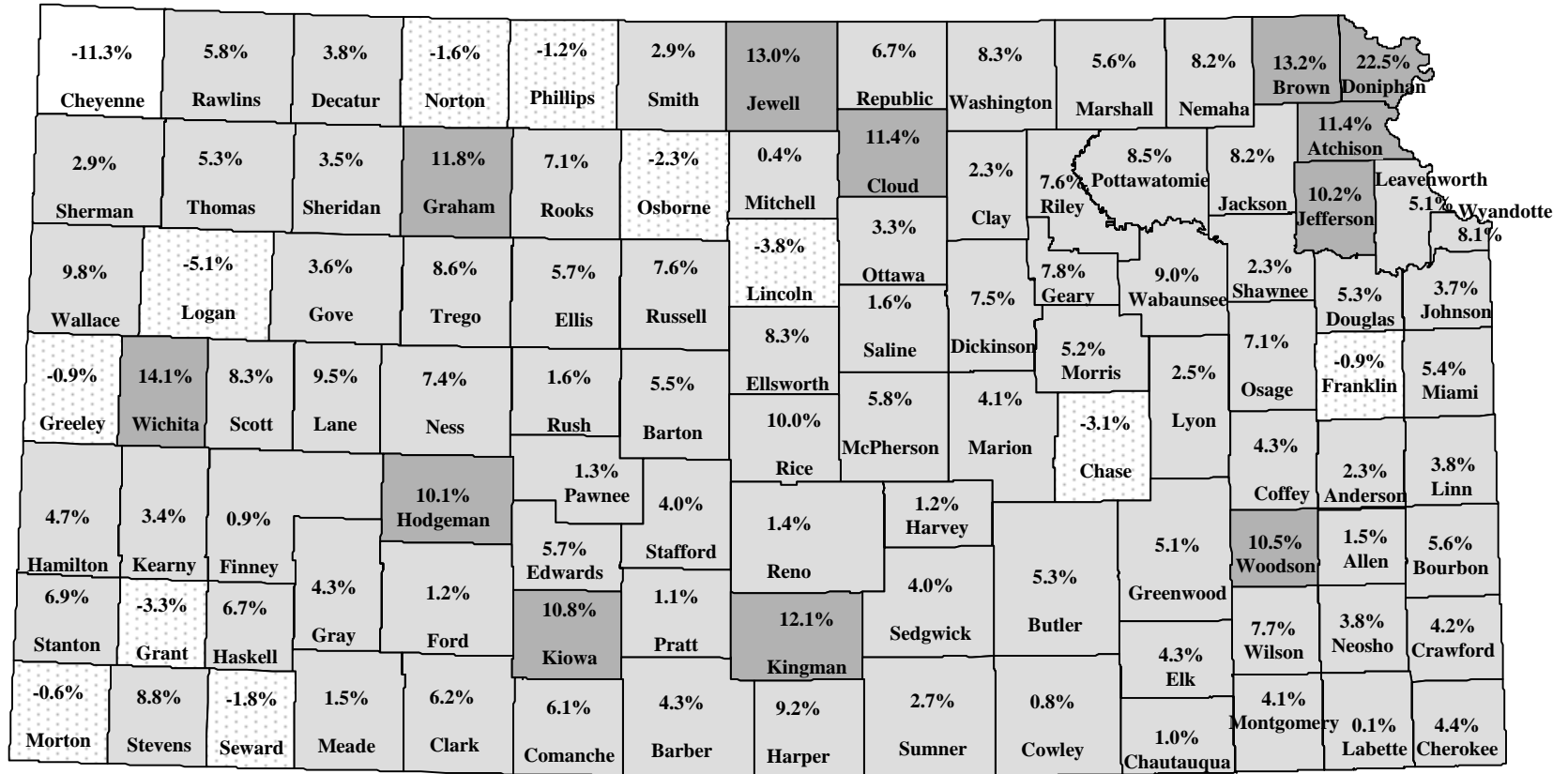
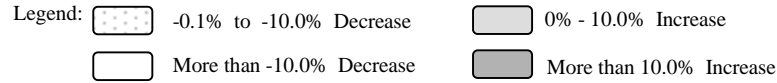
County	FY2004	FY2005	Percent Change	FY2004 Per Capita	FY2004 PC Rank	FY2005 Per Capita*	FY2005 PC Rank*
McPherson	\$15,955,362	\$16,873,449	5.8%	\$543.70	19	\$573.67	19
Meade	\$1,297,945	\$1,317,041	1.5%	\$278.41	84	\$286.81	84
Miami	\$12,782,425	\$13,468,643	5.4%	\$437.95	38	\$453.31	40
Mitchell	\$3,628,368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

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



# State Sales Tax Collections, Percent Change by County

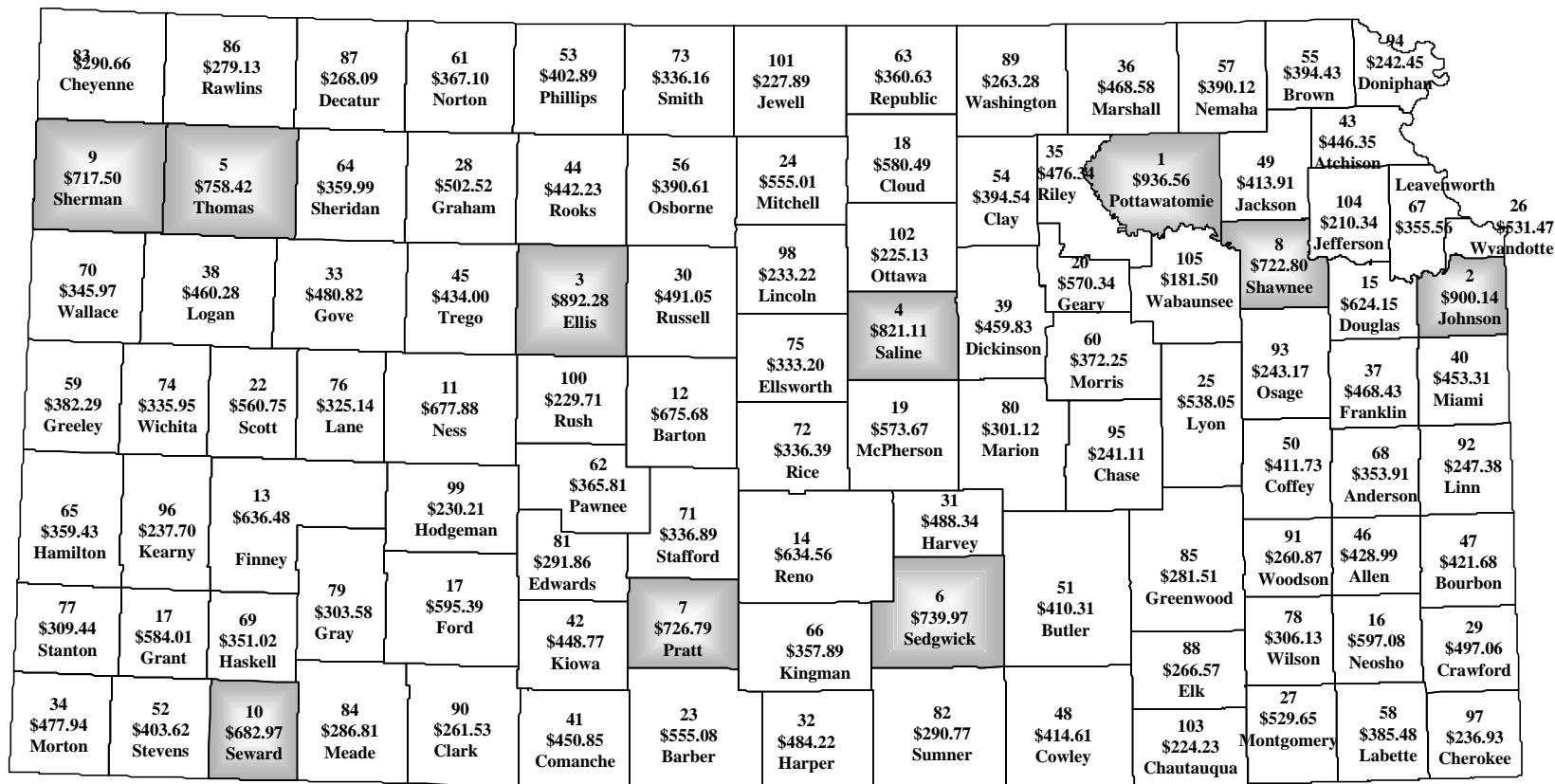
This map shows the Fiscal Year 2005 state sales tax collection percentage change over Fiscal Year 2004, by county. Total statewide percent change was 3.8%.



### State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2005 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Major metropolitan areas such as Johnson, Sedgwick, and Shawnee counties have high ratios because of their many large shopping centers and high level of tourism.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

5.3% state sales tax rate

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

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

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

5.3% state sales tax rate

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

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

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

5.3% state sales tax rate

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

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

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

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

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

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

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



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

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

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

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

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

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

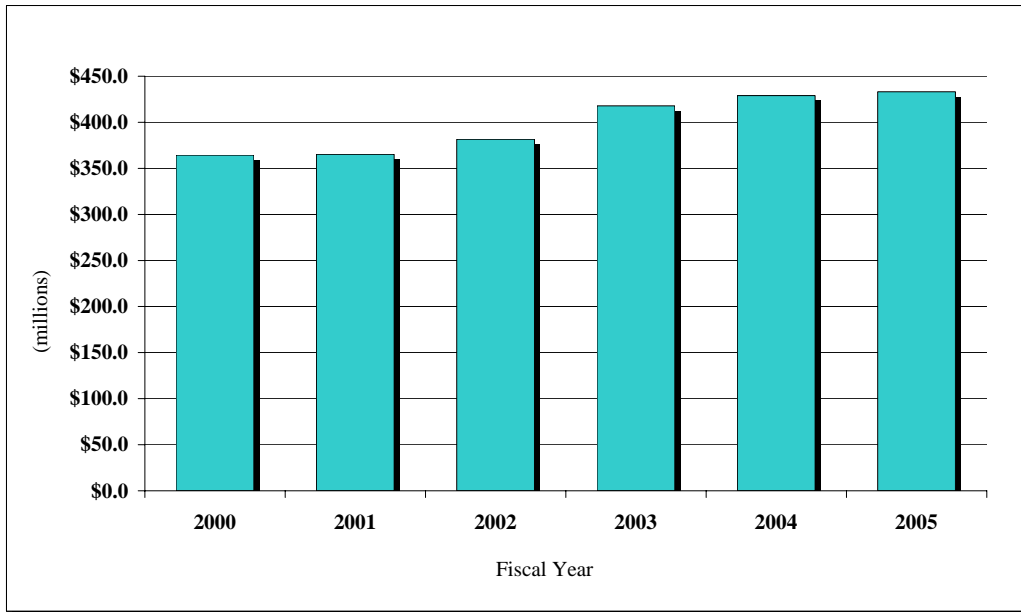
·ALL cities within counties with a local tax are subject to the countywide tax as well as to any city tax

·NC indicates Not Comparable because of a new, increased, decreased or repealed tax rate.

·Totals may not add due to rounding

## Motor Fuel Tax Gross Collections

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



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2000	\$364,450,430	10.1%
2001	\$365,169,871	0.2%
2002	\$381,593,249	4.5%
2003	\$417,801,358	9.5%
2004	\$429,032,527	2.7%
2005	\$433,086,627	0.9%

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

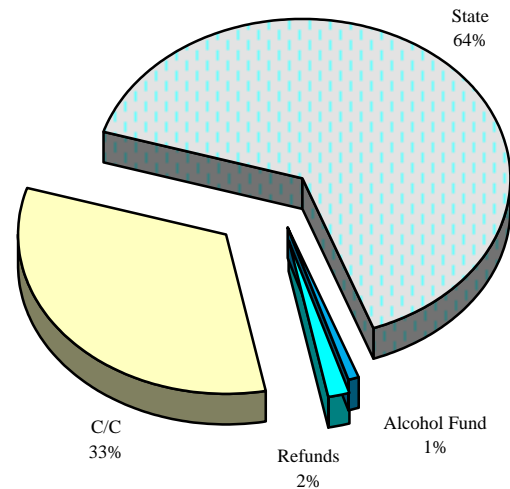
### Motor Fuel by Fuel Type

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

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

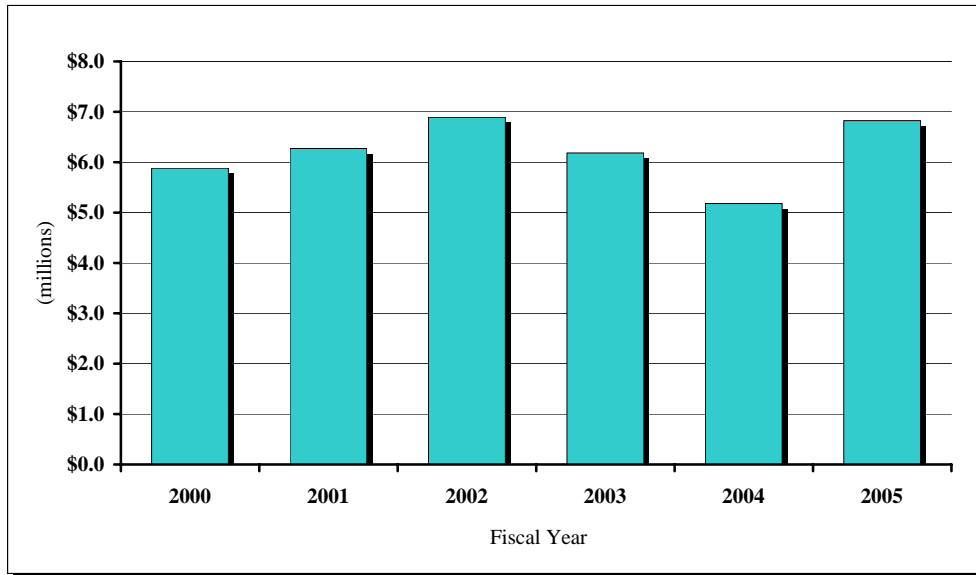
Note: Kansas Department of Revenue began to initiate fund transfers on a quarterly basis to provide consistency, thus the appearance of an increase in interstate motor fuel tax dollars.

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



## Motor Fuel Refund Amounts

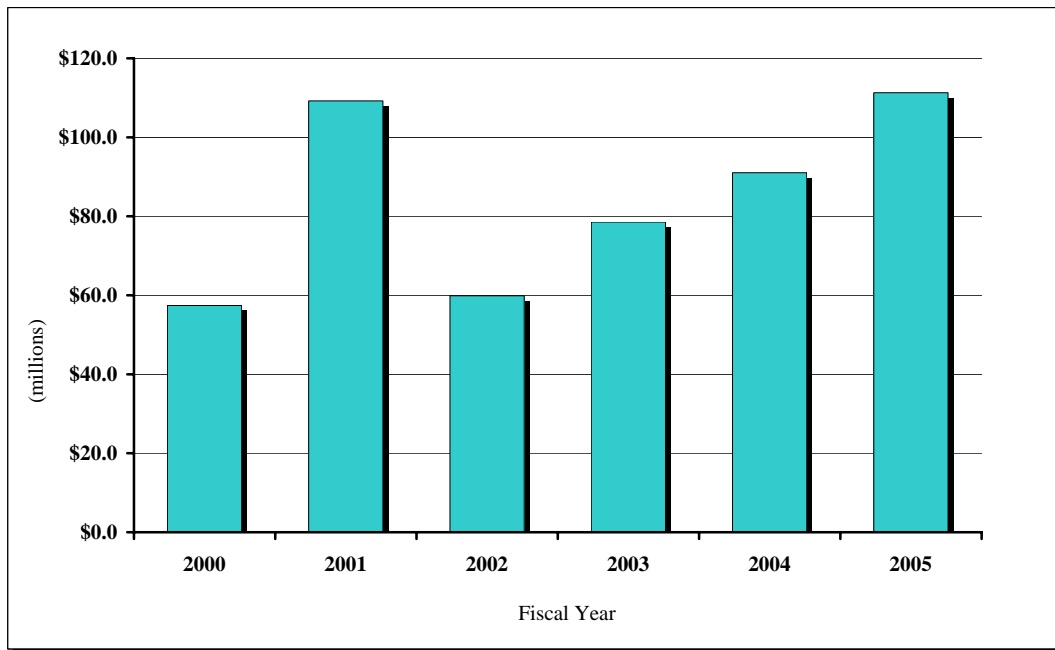
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2000	\$5,881,285	(3.0%)
2001	\$6,271,200	6.6%
2002	\$6,892,632	9.9%
2003	\$6,182,820	(10.3%)
2004	\$5,179,968	(16.2%)
2005	\$6,826,248	31.8%

## Gross (before Refunds) Mineral Tax Collections by Product

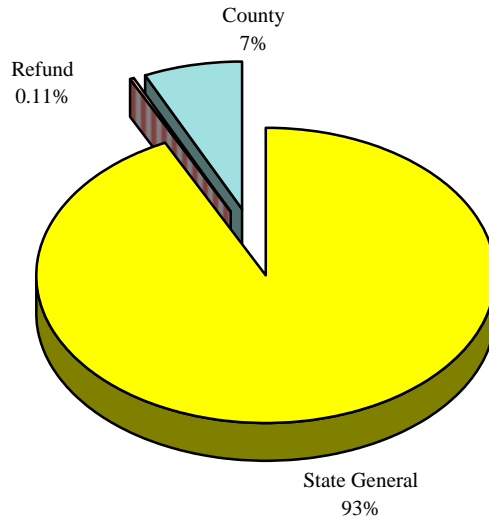
The Fiscal Year 2002 natural gas decrease is due to a reduction in price and production, while Fiscal Years 2003 through 2005 increase is due to an increase in the price of oil and natural gas.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2000	\$15,688,747	\$41,702,926	\$57,391,673	30.1%
2001	\$15,287,260	\$93,944,935	\$109,232,195	90.3%
2002	\$14,938,818	\$44,956,455	\$59,895,273	-45.2%
2003	\$17,851,394	\$60,685,216	\$78,536,610	31.1%
2004	\$20,006,869	\$71,031,929	\$91,038,798	15.9%
2005	\$30,080,680	\$81,217,547	\$111,298,227	22.3%

## Mineral Tax Distributions by Product and Fund

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



### Mineral Tax Distribution to Funds, Fiscal Year 2005

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






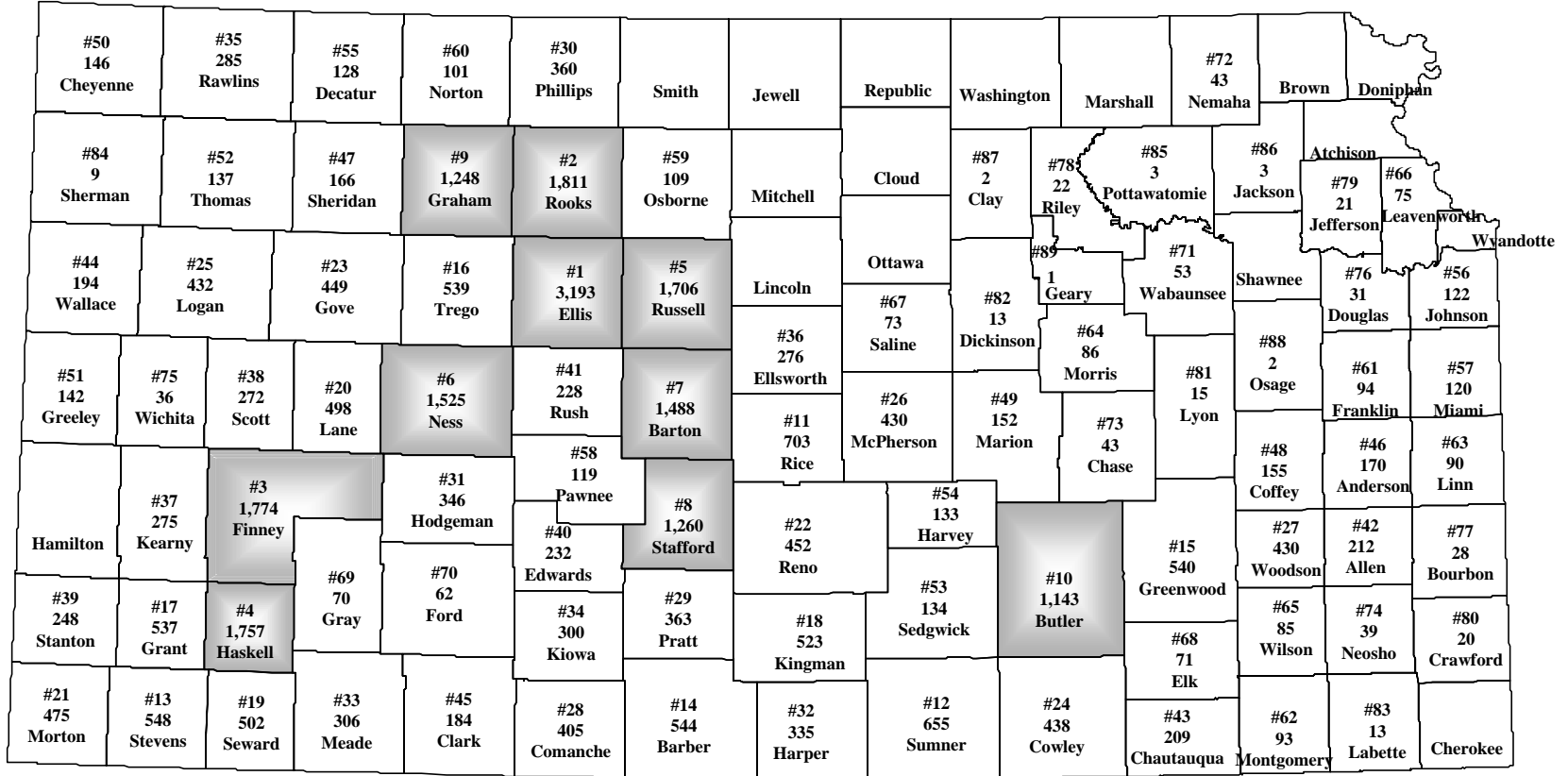
### Oil Production, Calendar Year 2004

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

Eighty-nine of the State's one hundred and five counties produced oil. Ellis County, with 3.2 million barrels, was the top producer. There were ten (10) counties (see shaded areas) producing over one million barrels for the year. Their combined production of 16.9 million barrels was 49.9% of the statewide total production of 33.9 million barrels.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)





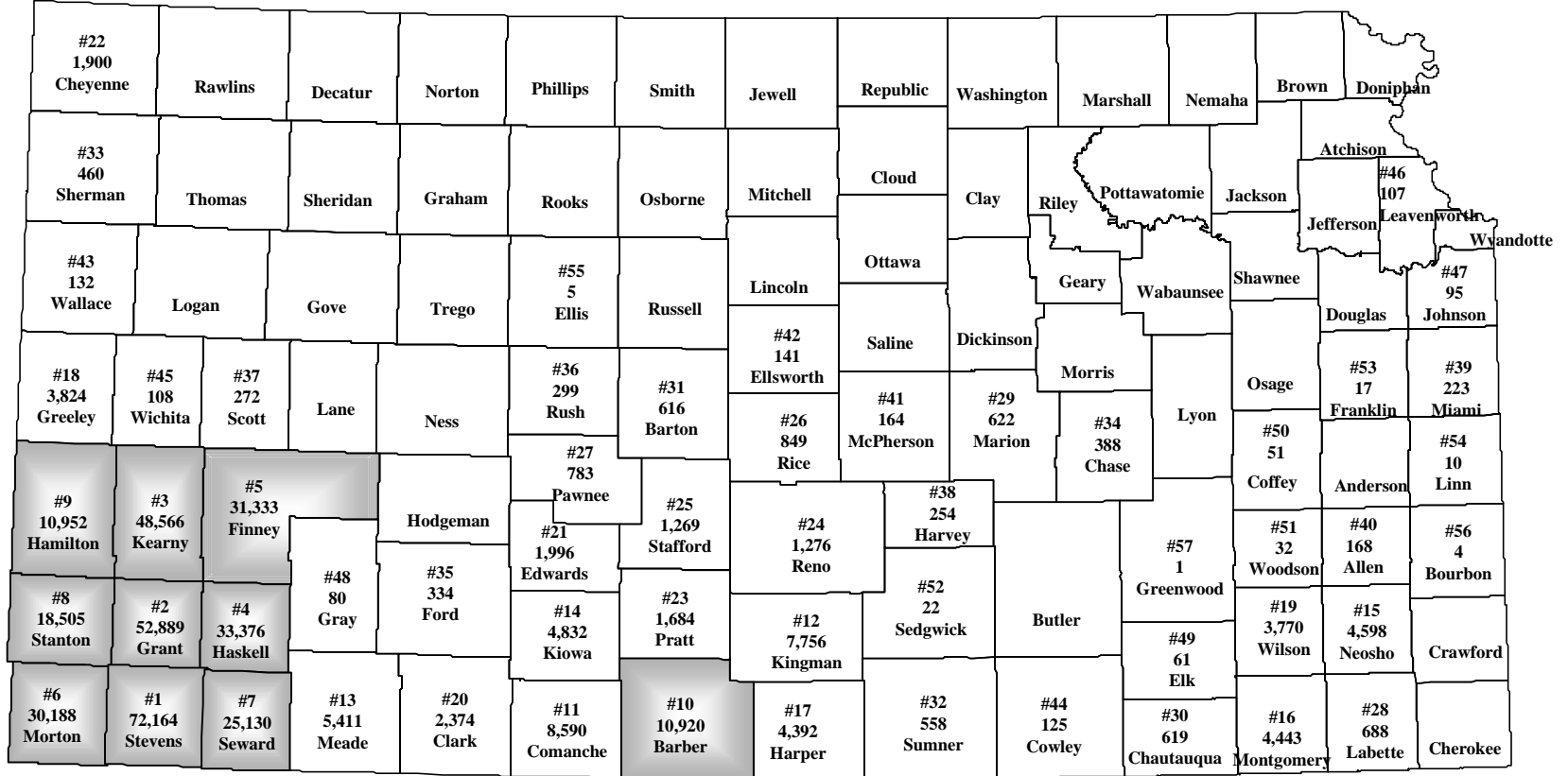
# Gas Production, Calendar Year 2004

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

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

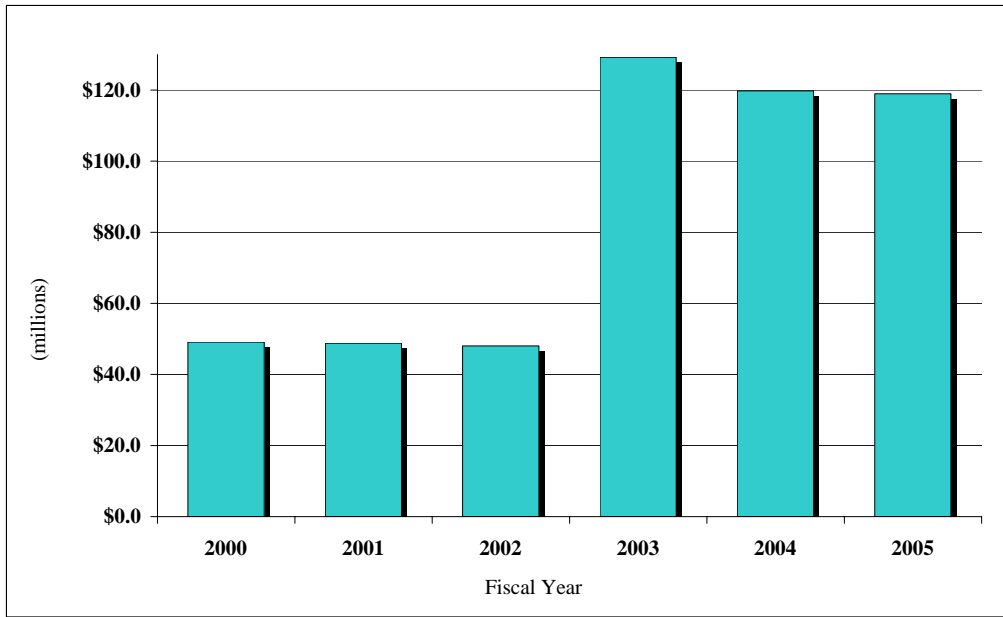
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

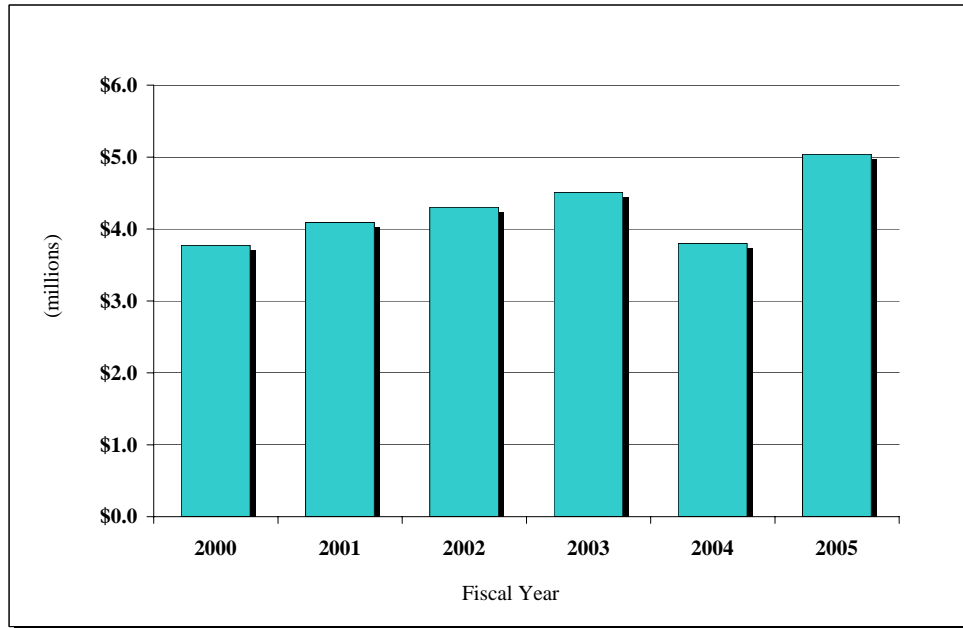
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$49,124,538	-4.0%
2001	\$48,784,401	-0.7%
2002	\$48,040,207	-1.5%
2003	\$129,249,741	169.0%
2004	\$119,789,045	-7.3%
2005	\$118,979,280	-0.7%

## Tobacco Products Tax to State General Fund after Refunds

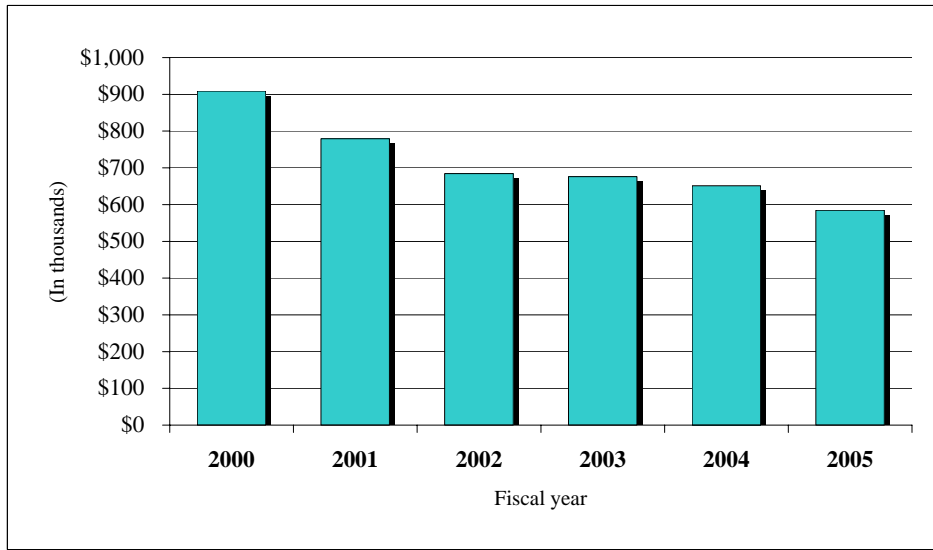
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$3,773,422	12.0%
2001	\$4,091,692	8.4%
2002	\$4,301,982	5.1%
2003	\$4,509,937	4.8%
2004	\$4,797,229	6.4%
2005	\$5,038,551	5.0%

## Bingo Enforcement Tax Gross Collections

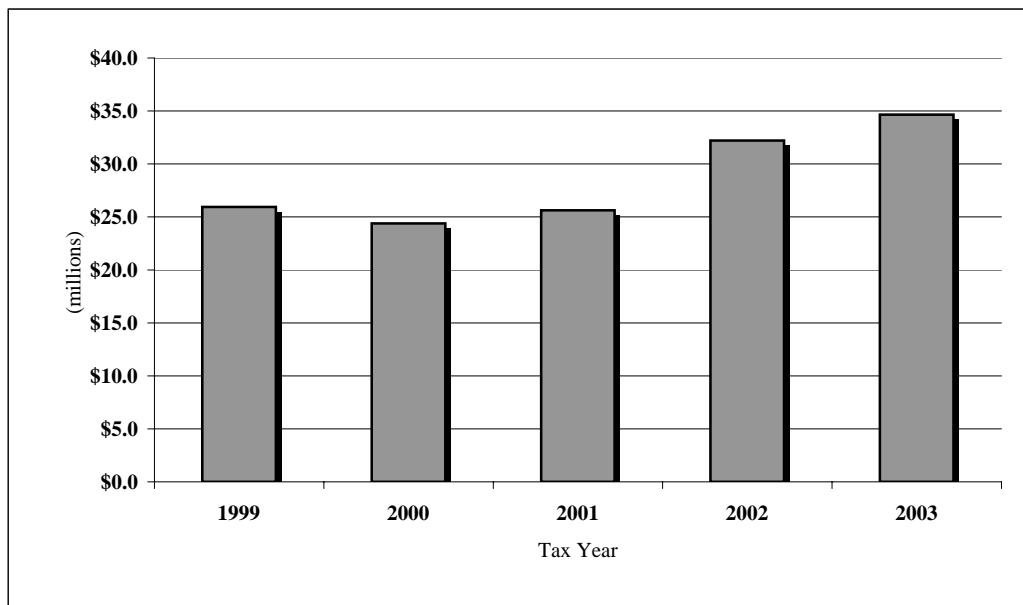
The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$909,198	-7.1%
2001	\$779,077	-14.3%
2002	\$684,277	-12.2%
2003	\$675,890	-1.2%
2004	\$651,472	-3.6%
2005	\$584,511	-10.3%

## Food Sales Tax Credits

Effective in Calendar Year 2003, claimants with a Kansas adjusted gross income of \$0 to \$13,150, or \$13,150 to \$26,300 qualify for a refund of \$72 or \$36, respectively, per claimant and for each dependent residing in the household. During the legislative session of 2000, a bill amended the food sales tax refund program to require that two kinds of tax-exempt income - public sector pension income and interest on governmental debt - be added to the Kansas Adjusted Gross Income for purposes of determining eligibility.

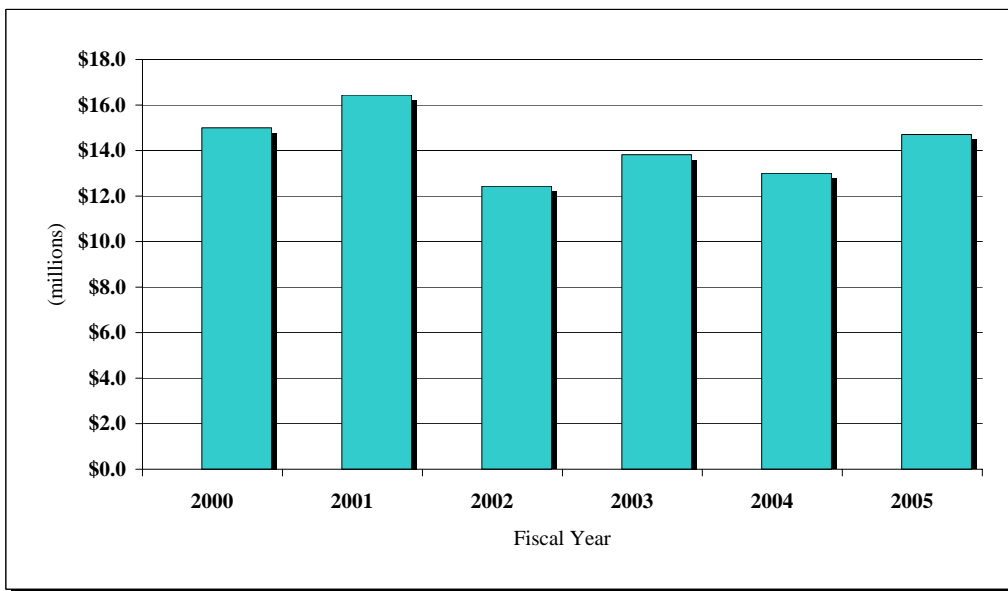


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent</u>	<u>Change</u>
1999	264,769	\$25,941,717	9.9%	
2000	248,132	\$24,383,797	-6.0%	
2001	260,173	\$25,621,048	5.1%	
2002	269,659	\$32,212,000	25.7%	
2003	289,744	\$34,647,528	7.6%	

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

## Homestead Property Tax Refunds

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



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2000	65,329	\$14,997,936	9.1%
2001	78,732	\$16,440,725	9.6%
2002	69,939	\$12,432,320	-24.4%
2003	75,745	\$13,817,807	11.1%
2004	73,501	\$13,003,522	-5.9%
2005	77,784	\$14,702,645	13.1%



**Compliance Management - Audit  
Assessments by Tax Type**

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

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

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

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

**Compliance Management - Audit**  
**Cash Collections by Tax Type**

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

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

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

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

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