

STATE OF KANSAS



DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

**FISCAL YEAR ENDING
JUNE 30, 2006**

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DEPARTMENT OFFICIALS

JANUARY 2007

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
Tim Blevins, Chief Information Officer

Internal Audit
Nick Kramer, Manager

Audit Services
Mike Boekhaus, Audit Administrator

DIVISIONS AND SUPPORTING BUREAUS

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

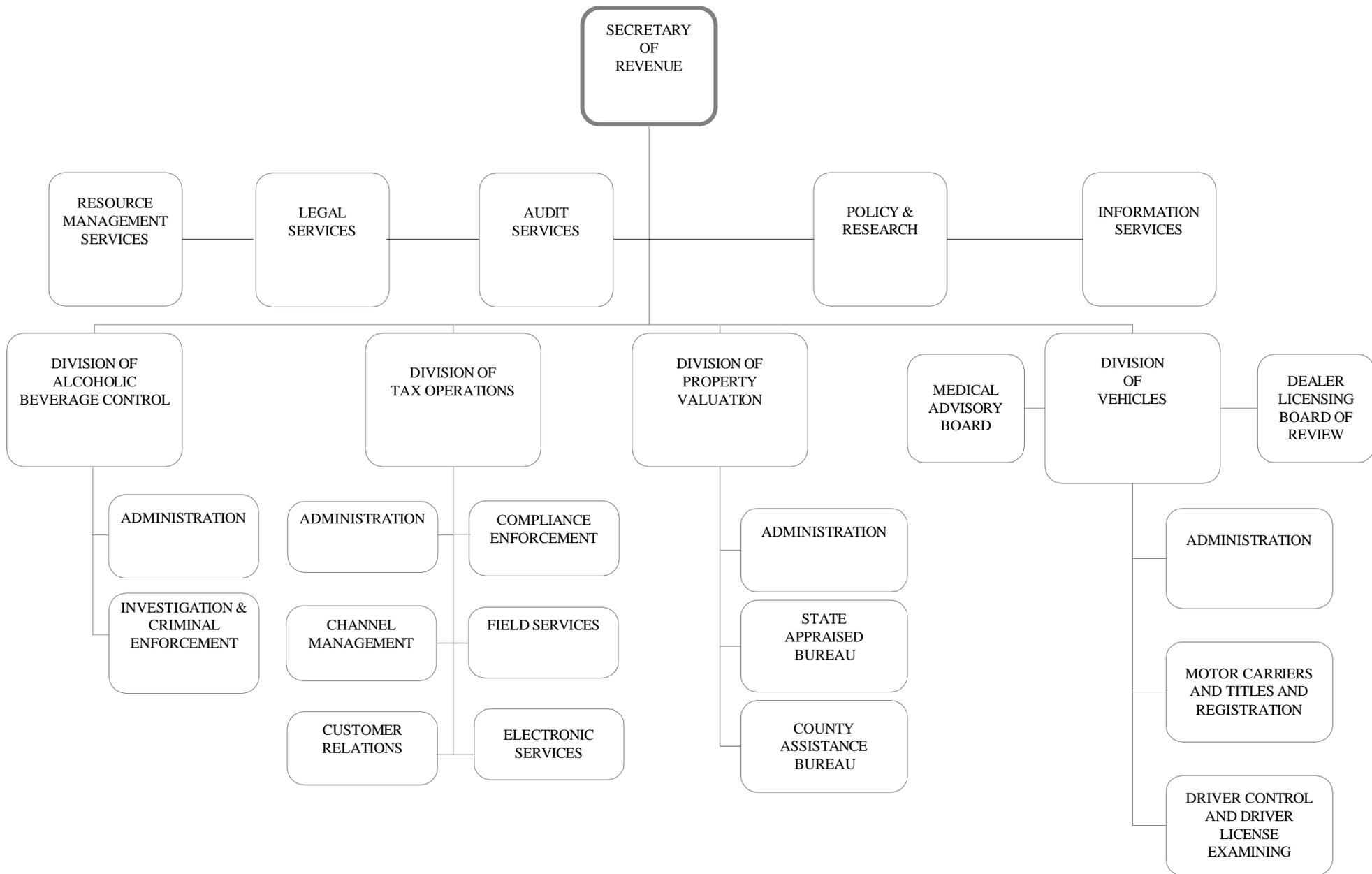
Division of Tax Operations
Steve Stotts, Director
Channel Management
Ken Rakestraw, Chief Channel Management Officer
Customer Relations
Rick Clelland, Chief Customer Relations Officer
Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer
Electronic Services
Gary Centlivre, Chief Electronics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

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

Division of Vehicles
Carmen Alldritt, Director
Driver Control
Marcy Ralston, Chief of Driver Control
Driver Licensing
Alan Anderson, 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, 2007



Selected Kansas Department of Revenue Telephone and FAX Numbers

			For assistance:	
Personnel	(785) 296-	3077	Information - Department of Revenue	(785) 296- 3909
TTY (Hearing Impaired)	(785) 296-	3077	Bingo Tax	(785) 296- 6127
Alcoholic Beverage Control	(785) 296-	7015	Cigarette and Tobacco Products	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296-	3946	Corporate Income Tax	(785) 368- 8222
Collections	(785) 296-	6121	Dealer Licensing	(785) 296- 3626
TTY (Hearing Impaired)	(785) 296-	6117	Driver Control	(785) 296- 3671
Taxation	(785) 368-	8222	Driver License Examination	(785) 296- 3963
TTY (Hearing Impaired)	(785) 296-	6461	Driver License Examination, Burlingame	(785) 266- 7380
Vehicles	(785) 296-	3601	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296-	3613	Electronic Filing	(785) 296- 4066
			Environmental Assurance Fee	(785) 368- 8222
Taxpayer Advocates	(785) 296-	2473	Fiduciary	(785) 368- 8222
	(785) 296-	8458	Food Sales Tax Refund Unit	(785) 368- 8222
			Homestead Tax Refund Unit	(785) 368- 8222
For registration to remit taxes:			Individual Income Estimated Tax	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368-	8222	Individual Income Tax	(785) 368- 8222
			Inheritance Tax	(785) 368- 8222
Billing and tax inquiries:			Intangibles Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368-	8222	Liquor Enforcement Tax	(785) 368- 8222
Refund Information Line	1(800)894-	0318	Liquor Excise Tax	(785) 368- 8222
			Mineral Taxes	(785) 368- 8222
For audit inquiries:			Motor Carrier Central Permit	(785) 296- 2356
Audit Services Bureau	(785) 296-	7719	Motor Carrier Services	(785) 271- 3145
			Motor Fuel Taxes	(785) 368- 8222
For legal inquiries:			Sales and Use Tax	(785) 368- 8222
Legal Services Bureau	(785) 296-	2381	Sand Royalty	(785) 296- 3500
			Tax Appeals Section	(785) 296- 8460
For revenue collection statistical inquiries:			Tire Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296-	3082	Transient Guest Tax	(785) 368- 8222
			Vehicle Rental Excise Tax	(785) 368- 8222
Department Regional Offices Telephone Numbers:			Vehicle Titles and Registration	(785) 296- 3621
Kansas City Metro Assistance Center	(913) 631-	0296	Water Protection Fee	(785) 368- 8222
Wichita Audit Office	(316) 337-	6163	Withholding Tax	(785) 368- 8222
Wichita Collections Office	(316) 337-	6153		
Wichita Assistance Center	(316) 337-	6140		

FAX Numbers:				
Alcoholic Beverage Control	(785) 296-	7185	Driver License: Wichita, Meridian	(316) 942- 5281
Audit Services	(785) 296-	0531	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Business Segment	(785) 296-	2073	Motor Carrier Services	(785) 271- 3283
Customer Relations-Cigarette/Liquor	(785) 291-	3968	Motor Carrier Services Central Permit	(785) 271- 3124
Customer Relations-IFTA	(785) 296-	2703	Personnel Services	(785) 296- 1107
Customer Relations-Motor Fuel	(785) 296-	4993	Property Valuation Division	(785) 296- 2320
Customer Relations-Wage Earner	(785) 296-	8989	Secretary of Revenue & Secretariat	(785) 368- 8392
Driver Control	(785) 296-	6851	Taxation, Director's Office	(785) 296- 8974
Driver License: Kansas City Regional	(913) 287-	9323	Taxpayer Assistance	(785) 291- 3614
Driver License: Topeka, Docking	(785) 296-	0691	Titles and Registration	(785) 296- 3852
Driver License: Topeka, Burlingame	(785) 266-	7382	Wichita Audit Office	(316) 337- 6162
Driver License: Wichita, Parklane	(316) 682-	8125	Wichita Collections Office	(316) 337- 6162

Comparison of Kansas and Selected States, Various Tax Rates - 2005

	Beer Per Gallon Alcoholic Content of 4.5%¹	Light Wine Per Gallon Alcoholic content of 12%	Cigarette Per Pack of 20	Motor Fuel Per Gallon
Colorado	\$0.08	\$0.28	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$0.36	\$0.203
Kansas	\$0.18	\$0.30	\$0.79	\$0.24
Missouri	\$0.06	\$0.36	\$0.17	\$0.1703
Nebraska	\$0.31	\$0.95	\$0.64	\$0.261
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

¹ Rates per 31-gallon barrel have been converted to rates per gallon. In some cases this required rounding of the per gallon rate.

Source: Tax Rates and Tax Burdens In The District of Columbia, A Nationwide Comparison, 2005, Govt of the District of Columbia

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2001</u>	<u>2002*</u>	<u>2003*</u>	<u>2004*</u>	<u>2005</u>	2004-05 <u>% change</u>	Descending	
							<u>Rank</u> <u>2004</u>	<u>Rank</u> <u>2005</u>
Colorado	\$34,482	\$34,027	\$34,528	\$36,113	\$37,946	5.1%	1	1
Iowa	\$27,178	\$28,081	\$28,576	\$31,058	\$32,315	4.0%	4	4
Kansas	\$28,662	\$28,980	\$29,698	\$31,078	\$32,836	5.7%	3	3
Missouri	\$27,897	\$28,358	\$29,210	\$30,475	\$31,899	4.7%	5	5
Nebraska	\$28,679	\$29,182	\$30,747	\$32,341	\$33,616	3.9%	2	2
Oklahoma	\$26,015	\$25,861	\$26,560	\$27,840	\$29,330	5.4%	6	6
United States	\$30,814	\$30,810	\$31,484	\$33,050	\$34,586	4.6%		

Per Capita Disposable Personal Income

	<u>2001</u>	<u>2002*</u>	<u>2003*</u>	<u>2004*</u>	<u>2005</u>	2004-05 <u>% change</u>	Descending	
							<u>Rank</u> <u>2004</u>	<u>Rank</u> <u>2005</u>
Colorado	\$29,577	\$29,950	\$30,801	\$32,278	\$33,499	3.8%	1	1
Iowa	\$24,001	\$25,274	\$25,913	\$28,251	\$29,127	3.1%	5	4
Kansas	\$25,003	\$25,825	\$26,752	\$28,021	\$29,375	4.8%	3	3
Missouri	\$24,261	\$25,223	\$26,290	\$27,493	\$28,570	3.9%	4	5
Nebraska	\$25,119	\$26,132	\$27,877	\$29,338	\$30,158	2.8%	2	2
Oklahoma	\$23,007	\$23,254	\$24,083	\$25,258	\$26,449	4.7%	6	6
United States	\$25,472	\$27,162	\$28,050	\$29,482	\$30,509	5.1%		

Disposable Personal Income as Percent of Personal Income

	<u>2001</u>	<u>2002*</u>	<u>2003*</u>	<u>2004*</u>	<u>2005</u>
Colorado	85.8%	88.0%	89.2%	89.4%	88.3%
Iowa	88.3%	90.0%	90.7%	91.0%	90.1%
Kansas	87.2%	89.1%	90.1%	90.2%	89.5%
Missouri	87.0%	88.9%	90.0%	90.2%	89.6%
Nebraska	87.6%	89.5%	90.7%	90.7%	89.7%
Oklahoma	88.4%	89.9%	90.7%	90.7%	90.2%
United States	82.7%	88.2%	89.1%	89.2%	88.2%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2006, <http://www.bea.gov/bea/regional/spi/drill.cfm>

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions for 2005

		Tax Rates Range	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			Up To	Over	Single	Married Joint	Dependents	Single	Married Joint
Colorado		4.63% of federal taxable income with certain modifications			-	-	-	-	-
Iowa		0.36%-8.98%	\$1,224	\$55,080	\$40	\$80	\$40	\$1,610	\$3,970
Kansas	S,M/S	3.5%-6.45%	\$15,000	\$30,000	\$2,250	\$4,500	\$2,250	\$3,000	\$6,000
	M/J	3.5%-6.45%	\$30,000	\$60,000					
Missouri		1.5%-6.0%	\$1,000	\$9,000	\$2,100	\$4,200	\$1,200	\$5,000	\$10,000
Nebraska	M/S	2.56%-6.84%	\$2,000	\$23,375	\$106	\$212	\$106	\$4,980	\$8,320
	S	2.56%-6.84%	\$2,400	\$26,500					
	M/J	2.56%-6.84%	\$4,000	\$46,750					
	HH	2.56%-6.84%	\$3,800	\$35,000					
Oklahoma	S,M/S	0.5%-6.65%	\$1,000	\$10,000	\$1,000	\$2,000	\$1,000	\$2,000	\$2,000
(w/o Fed Deduct)	SS,HH,M/J	0.5%-6.65%	\$2,000	\$21,000					
(w/Fed Deduct)	S,M/S	0.5%-10.0%	\$1,000	\$16,000	\$1,000	\$2,000	\$1,000		
	SS,HH,M/J	0.5%-10.0%	\$2,000	\$24,000					

Notes:

Iowa - Brackets and standard deductions are indexed for inflation.

Missouri and Nebraska- Standard deductions and exemptions are tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.

Oklahoma -The deduction given is applicable to all filers, excluding married filing separately filers, with AGI over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.

Source: Tax Rates and Tax Burdens, 2005, source for tax rates, taxable income brackets and personal exemptions
 State Individual Income Tax Rates, December 31, 2005 www.taxfoundation.org/taxdata/show/228.html

Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2005.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base-business income	Income from the regular course of business that constitutes an integral part of the taxpayer's regular business.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Income from the regular course of business that constitutes an integral part of the taxpayer's regular business.	All income is presumed to be business income.	NA
Tax Base-nonbusiness income	Dividends, interest, rents, royalties, and certain capital gains.	Income not earned as part of a unitary business.	Any income other than business income.	Dividends, interest, rents, royalties, and certain capital gains.	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
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 7.35% > \$50,000	6.25%	\$0-50,000: 5.58% \$50,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2006 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, 2005.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	5%	5.3%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<u>Monthly:</u> Tax Liability>=\$300/qtr <u>Quarterly:</u> Tax Liability<\$300/qtr <u>Annually:</u> Tax Liability<\$15/mo	<u>Monthly:</u> Tax due>\$500/mo <u>Quarterly:</u> Tax due=\$120 and \$6,000/yr <u>Annually:</u> Tax Liability<\$120/yr	<u>Monthly:</u> Tax Liability>\$3,200/yr <u>Quarterly:</u> Tax Liability<\$3,200/yr <u>Annually:</u> Tax Liability<\$80/yr	<u>Monthly:</u> Tax Liability>=\$5,917 sales/mo <u>Quarterly:</u> Tax Liability<=\$11,811 sales/qtr <u>Annually:</u> Tax Liability<=\$1,065 in sales/qtr	<u>Monthly:</u> Tax Liability>\$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> <\$900 sales/yr	<u>Monthly:</u> Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year <u>Semi-monthly:</u> >\$25,000 in sales tax liability <u>Twice a year:</u> \$50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	Up to 5.3%	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, special districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available

Source: 2006 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Individual Income Tax						79-32,110
Tax Rates, Resident, married, joint						
taxable income not over	\$30,000	@	3.50%			
taxable income not over	\$60,000	@	\$1,050 plus	6.25%	over \$30,000	
taxable income over	\$60,000	@	\$2,925 plus	6.45%	over \$60,000	
Tax Rates, Resident, others						
taxable income not over	\$15,000	@	3.50%			
taxable income not over	\$30,000	@	\$525 plus	6.25%	of excess over \$15,000	
taxable income over	\$30,000	@	\$1,462.50 plus	6.45%	of excess over \$30,000	
Corporation	total taxable income	@	4.00%	plus	3.35% surtax on taxable income over \$50,000	7.350%
Banks	total net income	@	2.25%	plus	2.125% surtax on taxable income over \$25,000	4.375%
Trusts and S&Ls	total net income	@	2.25%	plus	2.25% surtax on taxable income over \$25,000	4.50%
Corporate Franchise Tax						79-5401
0.125% of total net worth (for entities with \$100,000 or more of net worth in the state).						
Estate Tax						79-15,102
Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax."						
State Retailers Sales Tax						
			5.3%			79-3603
State Compensating Use Taxes						
			5.3%			79-3703
Local Retailers Sales Tax						
		up to 1.0% for counties; up to 2.0% for cities			up to 2.0% for counties (eff 7/1/2006)	12-189
Local Use Sales Tax						
		up to 1.0% for counties; up to 2.0% for cities			up to 2.0% for counties (eff 7/1/2006)	12-191
Motor Fuel Tax/per Gallon						
Regular Motor Fuel/gallon			\$0.24			79-34,141
Gasohol/gallon			\$0.24			79-34,141
Diesel/gallon			\$0.26			79-34,141
LP-Gas/gallon			\$0.23			79-34,141
Compress Nat Gas/120 CF = gallon			\$0.23			KAR. 92-14-9
Trip Permits/each			\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)			79-34,118
Mineral Tax						
Oil/gross taxable value		8.00%	with	3.67%	property tax credit	79-4217, 4219
Gas/gross taxable value		8.00%	with	3.67%	property tax credit	
Coal/ton		\$1.00				
Cigarette Tax						
Package of 20			\$0.79			79-3310
Package of 25			\$0.99			
Tobacco Tax						
Wholesale price			10.00%			79-3371
Bingo Tax						
Bingo faces			\$0.002			79-4704
Retail price - Instant			1.00%			
Property Tax (State levy)						
Assessed Valuation			1.5 mills			76-6b01
						76-6b02
State School District Finance Levy						
Assessed Valuation			20 mills			72-6431
Liquor Gallonage Tax						
Strong Beer and CMB/gallon			\$0.18			41-501(b)
Alcohol & Sprints/gallon			\$2.50			41-501(b)
Light Wine/gallon			\$0.30			41-501(b)
Fortified Wine/gallon			\$0.75			41-501(b)
Liquor Excise Tax (Drinking Establishments)						
Gross receipts			10.00%			79-41a02
Liquor Enforcement (Liquor Stores)						
Gross receipts			8.00%			79-4101
Marijuana Stamp Tax						
Marijuana/gram or portion of gram			\$3.50			79-5202
Controlled Substance/ gram or portion of gram			\$200.00			
Controlled Substance/50 dose unit or portion of unit			\$2,000			
New Tire Tax/per tire						
			\$0.25			65-3424d
Car Line Tax/gross earnings						
			2.5%			79-907
Sand Royalty/per ton						
			\$0.15/ton			70a-102
Environ. Fee/gallon petroleum product						
			\$0.01		each of two funds has maximum and minimum limits	65-34,117
Water Fee/1,000 gallons			\$0.032		(\$0.03 is collected for the Kansas Water Office and \$0.02 is collected for H&E, K.A.R. 28-15-12.)	82a-954
Clean Drinking Water Fee/1,000 gallons			\$0.030			82a-2101
Oil Inspection Fee/barrel (50 gallons)			\$0.015/barrel			55-426
Vehicle Rental Excise Tax/gross receipts						
			3.5%		for rentals not exceeding 28 days	79-5117
Drycleaning						
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

FY 2006 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Annual Report

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Individual Income		State General Fund				79-32,105
			then up to 1.5% (FY 05) and 2% (FY06) (of withholding) to IMPACT Fund.			74-50,107
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Privilege Tax		State General Fund				79-1112
Estate Tax		State General Fund				79-15,100
State Sales and Use	FY 06: 95.3%	State General Fund	FY 07: 92.8%	State General Fund		79-3620, 3710
	4.7%	State Highway Fund	7.2%	State Highway Fund		
Motor Fuel Taxes	\$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	33.63%	Special City/County Highway Fund				79-34,142
			after \$625 thou/qrt	County Equalization & Adjustment Fund	15th of Jan, April, July, Oct	79-3425c
	66.37%	State Highway Fund				79-34,142
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Oil Inspection Fee		2/3 State General Fund				55-427
		1/3 Petroleum Inspection Fee Fund until \$250,000 in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
Minerals (Severance) Tax		93% State General Fund				79-4227
		7% County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Cigarette & Tobacco Taxes		State General Fund				79-3387
Bingo Enforcement Tax		2/3 State General Fund				79-4710
(Call and Instant Bingo)		1/3 State Bingo Regulation Fund				79-4710
Controlled Substances Tax		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
New Tires Excise Tax		Waste Tire Management Fund				65-3424
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Water Protection Fee		State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3%	State General Fund				
	4.7%	State Highway Fund				82a-2101
Private Car Line Tax		Car Company Tax Fund				79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
		State Water Plan Fund	25%	to counties and drainage districts, after expenses		82a-309
				2/3 of 50% is to drainage district on the river	yearly	82a-309
				1/3 of 50% to other drainage districts in county	yearly	82a-309
Transient Guest	98%	County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2%	State General Fund				12-1694
						12-1694
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
Motor Carrier Property Tax		State General Fund				79-6a04, 6a10
		then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Motor Vehicle Property Tax		County Treasurers				79-5109
		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
			1/3	Institutional Building Fund	July 20 and Sep 5	79-5109

FY 2006 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Annual Report

	Amounts	Fund	Transfer	Fund	Transfer Dates	K.S.A.:
Vehicle Title and Registration Fees (b)		County Treasurers	then remainder to State Highway Fund, & \$3.50 (\$3.50 eff.7/1/02) per title to Kansas Highway Patrol Mtr Veh Fund			8-145, 8-145d 8-145
Vehicle Dealers Full-Privilege Plates		50% Dealers and Mfrg Fee Fund				8-2425
Veh Dealers Regular Plates		50% County Treasurer Veh Lic Fee Fund				8-2418
Driver License Fees (c)	37.5% class C & 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					8-267
DUI Reinstatement Fee	75% Alcohol Intoxication Program 25% Juvenile Detention Facility					8-241
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund 37.5% Alcohol Intoxication Program 12.5% Juvenile Detention Facility					8-2110
Liquor Gallonage Tax (d)	10% of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126) balance State General Fund					41-501 41-501
Liquor Enforcement Tax	State General Fund					79-4108
Liquor Excise Tax	25% State General Fund, then if 70% to LALF is less than in CY 1981, difference transferred to LALF 70% Local Alcoholic Liquor Fund to city/county where collected 5% Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				15th of March 15th of Mar, June, Sept, Dec 15th of Mar, June, Sept, Dec	79-41a03 79-41a05 79-41a04 79-41a03
Cereal Malt Beverage Tax	State General Fund					79-3829
Drycleaning Environmental Surcharge	Drycleaning Facility Release Trust Fund					65-34,141
Drycleaning Solvent Fees	Drycleaning Facility Release Trust Fund					

Notes:

- (a) Kansas Statutes Annotated. Abbreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.
- (b) County retains: 75¢ for each registration; \$2 for each title; \$3.00 registration service fee & in 1993 ID Card service fee; and up to \$9,800/year for extra compensation. \$5 fee for registration of antique vehicles is retained (K.S.A. 8-157(b)). \$1.15 (\$1.00 eff.7/1/99) of each title application goes to the VIPS/CAMA Technology Hardware Fund. Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an 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		Sales Tax (Per cap) FY 06	Sales Tax (Per cap) FY 06	Vehicle Property TY 05	Vehicle Property (Per cap) TY 05	Real/Personal Property TY 05	Real/Personal Property (Per cap) TY 05
	Individual Income Tax Liability	Individual Income Tax Liability						
	TY 04	TY 04						
Allen	\$6,399,476	\$459	\$6,473,257	\$470	\$1,571,664	\$114	\$10,392,439	\$754
Anderson	\$3,795,426	\$463	\$2,951,099	\$361	\$921,284	\$113	\$8,478,571	\$1,036
Atchison	\$7,684,130	\$456	\$7,545,392	\$449	\$1,711,500	\$102	\$14,511,201	\$864
Barber	\$2,524,460	\$505	\$3,399,615	\$686	\$680,933	\$137	\$9,072,244	\$1,830
Barton	\$14,178,091	\$518	\$20,376,688	\$725	\$3,935,286	\$140	\$28,809,018	\$1,025
Bourbon	\$5,621,446	\$373	\$6,288,609	\$419	\$1,659,062	\$111	\$11,774,333	\$785
Brown	\$4,130,803	\$399	\$4,584,780	\$448	\$979,758	\$96	\$9,837,868	\$961
Butler	\$45,765,727	\$740	\$27,710,452	\$444	\$7,901,845	\$127	\$60,548,035	\$971
Chase	\$1,163,450	\$379	\$786,642	\$255	\$311,043	\$101	\$4,775,495	\$1,550
Chautauqua	\$1,451,778	\$347	\$967,047	\$235	\$345,756	\$84	\$3,450,725	\$840
Cherokee	\$5,663,454	\$258	\$5,453,479	\$253	\$1,645,296	\$76	\$13,052,885	\$606
Cheyenne	\$1,096,849	\$368	\$959,548	\$326	\$286,844	\$97	\$3,808,129	\$1,293
Clark	\$1,076,088	\$459	\$682,722	\$299	\$395,976	\$173	\$6,211,903	\$2,721
Clay	\$3,867,618	\$450	\$3,649,023	\$423	\$1,024,574	\$119	\$8,590,374	\$996
Cloud	\$3,849,477	\$394	\$5,589,103	\$573	\$1,219,278	\$125	\$10,613,073	\$1,088
Coffey	\$5,040,979	\$576	\$3,993,868	\$460	\$581,949	\$67	\$31,452,872	\$3,622
Comanche	\$864,111	\$454	\$1,068,919	\$552	\$244,647	\$126	\$5,239,354	\$2,708
Cowley	\$17,569,296	\$491	\$16,173,328	\$458	\$3,934,233	\$111	\$29,795,995	\$844
Crawford	\$16,933,560	\$445	\$19,928,259	\$521	\$3,309,219	\$87	\$26,271,449	\$687
Decatur	\$1,248,852	\$381	\$947,271	\$297	\$373,211	\$117	\$4,157,539	\$1,303
Dickinson	\$9,938,318	\$519	\$9,072,081	\$472	\$2,027,824	\$106	\$15,251,016	\$794
Doniphan	\$3,804,353	\$472	\$1,998,058	\$256	\$679,590	\$87	\$6,975,284	\$892
Douglas	\$73,447,572	\$715	\$66,663,279	\$648	\$8,339,809	\$81	\$112,864,756	\$1,097
Edwards	\$1,542,149	\$466	\$916,658	\$278	\$424,970	\$129	\$5,708,109	\$1,734
Elk	\$1,030,565	\$331	\$1,004,132	\$327	\$370,436	\$120	\$3,445,857	\$1,121
Ellis	\$17,007,280	\$629	\$26,515,401	\$991	\$2,907,701	\$109	\$28,838,276	\$1,077
Ellsworth	\$2,762,182	\$435	\$2,127,287	\$335	\$834,261	\$132	\$8,068,323	\$1,272
Finney	\$19,088,744	\$486	\$26,251,576	\$673	\$3,488,837	\$89	\$50,666,505	\$1,300
Ford	\$15,424,962	\$464	\$20,602,699	\$610	\$3,648,410	\$108	\$35,257,934	\$1,045
Franklin	\$13,350,894	\$513	\$12,997,988	\$495	\$2,851,008	\$109	\$24,227,134	\$923
Geary	\$8,672,962	\$345	\$16,287,032	\$662	\$2,266,865	\$92	\$18,388,867	\$748
Gove	\$1,069,198	\$376	\$1,460,698	\$529	\$334,196	\$121	\$4,392,136	\$1,590
Graham	\$1,112,783	\$405	\$1,685,179	\$619	\$390,359	\$143	\$5,479,242	\$2,014
Grant	\$4,615,209	\$601	\$4,780,817	\$635	\$631,885	\$84	\$25,839,370	\$3,432
Gray	\$3,863,411	\$646	\$1,839,012	\$314	\$822,498	\$140	\$7,830,481	\$1,336
Greeley	\$896,965	\$634	\$578,978	\$429	\$215,423	\$160	\$4,635,117	\$3,436
Greenwood	\$2,860,053	\$379	\$2,273,597	\$310	\$861,740	\$117	\$8,095,693	\$1,103
Hamilton	\$1,217,794	\$459	\$1,061,302	\$408	\$339,372	\$130	\$8,672,336	\$3,330
Harper	\$3,189,228	\$511	\$3,301,700	\$543	\$958,634	\$158	\$9,072,159	\$1,492
Harvey	\$20,146,007	\$597	\$17,101,734	\$505	\$2,809,291	\$83	\$27,255,334	\$805
Haskell	\$2,403,420	\$563	\$1,841,766	\$435	\$388,463	\$92	\$15,920,788	\$3,762
Hodgeman	\$761,254	\$364	\$586,581	\$278	\$331,210	\$157	\$5,157,754	\$2,444
Jackson	\$6,568,434	\$499	\$5,406,813	\$399	\$1,319,073	\$97	\$9,760,023	\$721
Jefferson	\$11,562,818	\$612	\$4,296,964	\$225	\$2,151,850	\$113	\$16,341,200	\$855
Jewell	\$1,121,494	\$328	\$734,247	\$219	\$434,282	\$130	\$5,134,920	\$1,532
Johnson	\$596,464,985	\$1,201	\$465,314,487	\$919	\$65,070,994	\$128	\$791,536,852	\$1,563
Kearny	\$2,118,723	\$469	\$1,188,631	\$263	\$361,700	\$80	\$20,733,141	\$4,591
Kingman	\$4,407,132	\$525	\$3,281,977	\$402	\$1,027,058	\$126	\$11,582,972	\$1,419
Kiowa	\$1,539,945	\$499	\$1,592,355	\$534	\$423,539	\$142	\$6,624,144	\$2,220
Labette	\$8,431,686	\$379	\$9,409,628	\$424	\$2,448,443	\$110	\$18,055,968	\$814
Lane	\$986,347	\$506	\$681,245	\$360	\$305,670	\$161	\$4,549,424	\$2,402
Leavenworth	\$35,473,172	\$490	\$26,910,408	\$368	\$7,467,013	\$102	\$57,897,430	\$792
Lincoln	\$1,183,050	\$346	\$856,066	\$251	\$420,264	\$123	\$5,285,900	\$1,550
Linn	\$4,013,334	\$411	\$2,509,834	\$253	\$897,495	\$91	\$15,114,701	\$1,525
Logan	\$1,464,889	\$518	\$1,364,557	\$488	\$391,962	\$140	\$4,933,704	\$1,766
Lyon	\$16,743,105	\$469	\$20,025,278	\$562	\$3,510,649	\$99	\$29,388,400	\$825
Marion	\$6,033,236	\$464	\$3,867,183	\$299	\$1,240,485	\$96	\$13,032,508	\$1,006
Marshall	\$5,216,883	\$502	\$5,405,812	\$520	\$1,193,215	\$115	\$11,172,084	\$1,074
McPherson	\$22,981,031	\$781	\$17,791,915	\$603	\$3,285,638	\$111	\$34,065,177	\$1,154
Meade	\$2,031,149	\$442	\$1,502,876	\$325	\$492,767	\$106.5	\$11,302,262	\$2,444
Miami	\$20,376,370	\$686	\$14,338,852	\$470	\$3,646,476	\$119.6	\$34,868,038	\$1,143

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		Sales Tax FY 06	Sales Tax (Per cap) FY 06	Vehicle Property TY 05	Vehicle Property (Per cap) TY 05	Real/Personal Property TY 05	Real/Personal Property (Per cap) TY 05
	Individual Income Tax Liability	Tax Liability (Per cap)						
	TY 04	TY 04						
Mitchell	\$3,606,158	\$549	\$3,638,470	\$567	\$876,484	\$136.5	\$7,852,522	\$1,223
Montgomery	\$15,297,676	\$437	\$20,702,689	\$599	\$4,041,213	\$116.9	\$29,676,529	\$858
Morris	\$3,156,699	\$528	\$2,248,876	\$372	\$569,248	\$94.1	\$6,234,810	\$1,031
Morton	\$2,051,554	\$628	\$1,758,476	\$550	\$313,299	\$98.0	\$13,986,897	\$4,376
Nemaha	\$4,867,865	\$465	\$4,374,533	\$419	\$1,178,537	\$112.9	\$9,085,718	\$870
Neosho	\$7,311,954	\$442	\$10,920,141	\$661	\$2,191,891	\$132.6	\$13,976,728	\$846
Ness	\$1,516,517	\$492	\$2,453,171	\$815	\$492,590	\$163.7	\$6,434,254	\$2,138
Norton	\$2,389,781	\$412	\$2,340,291	\$413	\$592,747	\$104.7	\$5,118,169	\$904
Osage	\$8,409,831	\$492	\$4,429,104	\$258	\$1,581,126	\$92.2	\$13,830,393	\$806
Osborne	\$1,605,314	\$392	\$1,731,801	\$428	\$527,658	\$130.3	\$5,497,863	\$1,357
Ottawa	\$3,246,374	\$526	\$1,476,935	\$241	\$685,561	\$112	\$7,484,417	\$1,222
Pawnee	\$3,086,725	\$454	\$2,543,952	\$377	\$898,747	\$133	\$8,075,236	\$1,198
Phillips	\$2,658,644	\$476	\$2,530,532	\$460	\$717,679	\$130	\$6,876,805	\$1,249
Pottawatomie	\$11,574,486	\$613	\$19,001,903	\$993	\$1,446,914	\$76	\$29,647,561	\$1,550
Pratt	\$5,806,214	\$617	\$7,346,866	\$774	\$1,512,330	\$159	\$15,574,049	\$1,640
Rawlins	\$1,169,385	\$423	\$804,877	\$301	\$388,687	\$145	\$4,385,323	\$1,641
Reno	\$34,866,541	\$548	\$41,770,074	\$657	\$7,562,528	\$119	\$66,142,658	\$1,041
Republic	\$1,768,001	\$338	\$1,767,270	\$342	\$730,758	\$142	\$7,111,948	\$1,377
Rice	\$4,594,653	\$438	\$3,581,370	\$343	\$1,273,888	\$122	\$13,551,974	\$1,297
Riley	\$29,564,438	\$469	\$32,976,745	\$525	\$4,275,451	\$68	\$40,681,149	\$648
Rooks	\$2,291,231	\$425	\$2,840,045	\$531	\$803,202	\$150	\$7,855,075	\$1,468
Rush	\$1,462,002	\$422	\$973,447	\$286	\$460,889	\$135	\$5,280,618	\$1,550
Russell	\$3,265,049	\$468	\$3,909,909	\$571	\$1,143,120	\$167	\$11,889,205	\$1,737
Saline	\$35,787,964	\$663	\$46,721,251	\$867	\$5,232,159	\$97	\$50,417,089	\$935
Scott	\$3,098,795	\$661	\$2,582,981	\$562	\$734,020	\$160	\$8,952,025	\$1,946
Sedgwick	\$392,104,915	\$845	\$357,186,284	\$766	\$46,105,137	\$99	\$410,558,235	\$881
Seward	\$9,490,475	\$408	\$17,579,163	\$755	\$2,092,529	\$90	\$30,081,102	\$1,292
Shawnee	\$131,236,509	\$764	\$128,617,392	\$746	\$20,169,225	\$117	\$190,842,556	\$1,107
Sheridan	\$1,236,163	\$473	\$1,032,618	\$399	\$369,472	\$143	\$3,928,405	\$1,516
Sherman	\$2,723,795	\$438	\$4,620,638	\$751	\$733,927	\$119	\$7,301,478	\$1,187
Smith	\$1,923,160	\$460	\$1,509,974	\$366	\$555,919	\$135	\$5,960,211	\$1,446
Stafford	\$2,229,306	\$494	\$1,517,832	\$338	\$645,016	\$144	\$8,997,022	\$2,005
Stanton	\$1,563,376	\$659	\$888,120	\$396	\$265,603	\$118	\$9,596,140	\$4,274
Stevens	\$3,409,911	\$618	\$2,759,593	\$510	\$403,539	\$75	\$24,831,177	\$4,588
Sumner	\$12,502,668	\$495	\$7,722,734	\$311	\$3,207,228	\$129	\$25,134,787	\$1,014
Thomas	\$3,915,625	\$502	\$6,513,260	\$853	\$1,069,702	\$140	\$10,773,339	\$1,410
Trego	\$1,198,603	\$380	\$1,587,059	\$520	\$414,412	\$136	\$5,269,405	\$1,728
Wabaunsee	\$3,681,249	\$531	\$1,446,506	\$209	\$800,480	\$116	\$7,798,615	\$1,127
Wallace	\$684,645	\$434	\$594,220	\$378	\$192,127	\$122	\$3,297,757	\$2,096
Washington	\$2,775,867	\$455	\$1,740,524	\$290	\$753,534	\$125	\$8,218,760	\$1,368
Wichita	\$1,523,327	\$645	\$890,799	\$386	\$351,326	\$152	\$4,609,583	\$1,996
Wilson	\$4,437,934	\$446	\$3,556,523	\$362	\$987,258	\$100	\$8,491,100	\$863
Woodson	\$1,401,583	\$394	\$958,779	\$268	\$410,123	\$115	\$3,921,956	\$1,098
Wyandotte	<u>\$63,297,887</u>	\$404	<u>\$88,092,897</u>	\$566	<u>\$16,841,133</u>	\$108	<u>\$175,555,032</u>	\$1,127
Total	\$1,983,715,903	\$725	\$1,801,196,408	\$656	\$301,643,128	\$110	\$3,175,050,492	\$1,157

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

Selected 2006 Enacted Kansas Legislation Administered by the Department

Estate Tax:

Senate Bill 365 Creates a stand-alone Kansas Estate Tax for deaths occurring after December 31, 2006 and before January 1, 2010.

Homestead:

Senate Bill 133 Indexes “Household Income” to inflation. The upper “household income” limit is \$27,000 for tax year 2005 and \$28,000 for tax year 2006.

Income Tax:

Senate Bill 303 Provides for a number of energy related income tax credits. The credit is 10% of the “qualified investment” for the first \$250,000,000 and 5% of additional investment.

Senate Bill 324 The bill increases the Rural Business Development Tax Credit and the Kansas Community Entrepreneurship Tax Credit from 50 percent to 75 percent; however the total amount of credits allowed under each program could not exceed \$2,000,000 in FY 07.

Senate Bill 330 Learning Quest – Withdrawals to pay for post-secondary education expenses made within one (1) year of opening a Learning Quest account is no longer a “nonqualified withdrawal.” Thus, immediate withdrawals from the Learning Quest program to pay education expenses incurs no Kansas income tax liability.

Senate Bill 404 Indexes the food sales tax refund to inflation. For TY 2006 the refund amounts are \$75 for qualifying income of \$0 to \$14,300 and \$37 for qualifying income of \$14,301 to \$28,600.

Senate Bill 432 Creates an income tax credit for employers of National Guard and United States reserve members. The credit is 25% of the salary or compensation paid – capped at \$7,000 credit per employee. The bill also increases the Adoption Credit. Resident individuals are allowed a Kansas credit equal to 25% of federal credit and 50% of federal credit if the adopted child is a Kansas resident and 75% credit if the adopted child is a Kansas resident and is a child with special needs. The bill modifies the program of Learning Quest. Contributions to another state’s IRC 529 program are eligible for a Kansas Subtraction Modification for tax years beginning after December 31, 2006. It adds two check-offs to the Kansas Individual Income Tax return: Kansas Military Emergency Relief Fund and the Kansas Breast Cancer Research Fund.

The bill requires employers filing a KW-3 containing 51 or more statements (W-2’s or 1099s with Kansas withholding) to electronically submit the W-2s and 1099s (web file).

In regards to farm net-operating loss carrybacks, the bill states that any overpayment of tax in excess of \$1,500 (as a result of a Farm NOL) may be carried forward to future tax years and may be claimed as a credit against the tax. The refundable portion is still limited to \$1,500 per year.

Additional information is required in order to qualify for the High Performance and Incentive Program (HPIP) Credit and the Business and Job Development Credit.

House Bill 2122 Creates an income tax credit (50%) of amount of cash contributed to the Kansas Law Enforcement Training Center.

House Bill 2583 Adjusts the Refund Percentage Table to allow for larger Homestead refunds.

House Bill 2772 Provides that intentional misclassification of an “employee” as an “independent contractor” subjects the employer to penalties.

Selected 2006 Enacted Kansas Legislation Administered by the Department

Liquor Tax:

Senate Bill 297 Amends the Kansas Liquor Control Act by permitting wine or beer, which is legally available in Kansas, to be sold and consumed during the days of the Kansas State Fair pursuant to guidelines of the State Fair Board. Also allows the direct shipment of wine out-of-state and allows in-state shipment of wine from out-of-state wineries through a liquor store.

House Bill 2955 Defines flavored malt beverage as a cereal malt beverage.

Motor fuel tax:

Senate Bill 388 Establishes a biodiesel fuel producer production incentive in the amount of \$.30 for each gallon of biodiesel fuel sold by a Kansas qualified biodiesel fuel producer, as defined by the bill. The incentive will be payable to a producer from the Kansas Qualified Biodiesel Fuel Producer Incentive Fund, which will be created by the bill in the state treasury.

Senate Bill 544 Defines E-85 fuel and reduces the motor vehicle fuel tax rate on E-85 fuels by \$.07 per gallon effective January 1, 2007 to \$.17 per gallon until July 1, 2020.

House Bill 2878 Provides that trip permits may be purchased in either 24- or 72-hour permits – allowing multiple trips within Kansas during the 24- or 72-hour period.

Property Tax:

House Bill 2583 Exempts from property taxes all commercial and industrial machinery and equipment acquired by purchase or lease made after June 30, 2006.

Sales Tax:

Senate Bill 55 Provides specific guidance for cities imposing a city retailers' sales tax. Restores uniformity for cities with regard to the application of sales tax.

Senate Bill 76 Includes work-site utility vehicles in Kansas law. It defines a work-site utility vehicle, requires these vehicles to be titled as nonhighway vehicles, thus exempting the owner from obtaining a driver's license and registration, exempts persons who, on July 1, 2006, own a work-site utility vehicle from obtaining a nonhighway certificate of title, unless the person transfers an interest in the vehicle, and exempts these vehicles from sales taxation, if they are equipped with a bed or cargo box for hauling materials similar to farm machinery and equipment. If used exclusively for agricultural use, they would be exempt from sales tax.

Senate Bill 404 An exemption is provided 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. This exemption sunsets on June 30, 2009.

The bill also exempts from sales tax dietary supplements dispensed pursuant to a prescription order. It exempts a number of nonprofit organizations from paying sales tax on their purchases of tangible personal property and services and from collecting sales tax on their sales of tangible personal property.

Selected 2006 Enacted Kansas Legislation Administered by the Department

Motor Vehicle Legislation:

Senate Bill 373 Implements the Performance and Registration Information Systems Management (PRISM) program in Kansas. The bill allows the Kansas Department of Revenue to revoke or suspend the vehicle registration of commercial motor vehicles upon notice from the PRISM program that the motor carrier responsible for its safety has been prohibited from operating in interstate commerce by the Federal Motor Carrier Safety Administration.

Senate Bill 374 Clarifies the conditions under which self-propelled cranes are exempt from registration by specifying that they cannot be used to transport property, except when required for the operation of the crane itself.

Senate Bill 418 Allows holders of a concealed carry permit, approved by the Attorney General, to have their concealed carry qualification noted on their valid driver's license or non-driver identification card or have a separate concealed-carry license issued by the Department of Revenue (House Bill 2118 – trailer bill to Senate Bill 418).

Senate Bill 431 Amends the crimes of driving when the person's driving privileges have been canceled, suspended or revoked, to provide that second and subsequent convictions shall be a nonperson class A misdemeanor.

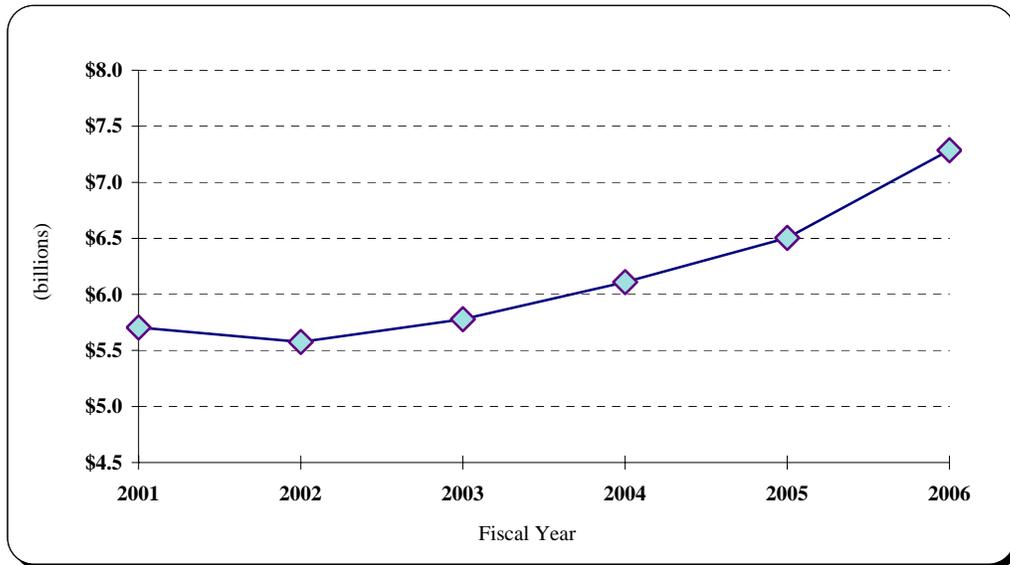
Senate Bill 554 Requires all driver's licenses issued to individuals under the age of 21 to expire on the holder's 21st birthday.

House Bill 2628 Allows the registered owner of a motor vehicle to continue to display the license plate for a period not to exceed three registration years from the date of the expiration of the extended term. The Division of Vehicles will furnish one decal for each license plate.

House Bill 2916 Changes the time for suspension of a person's driver's license on a second, third, or fourth occurrence of a DUI to not less than a year. Proof of the installation of an ignition interlock device for one full year of the restriction period to the Division of Motor Vehicles is required before a person's driving privileges can be restored. The bill also amends the Driving Under the Influence (DUI) law regarding commercial driving.

Total Department of Revenue Collections before Refunds

Total Department of Revenue Collections (before refunds) increased by 12.0% compared to the prior fiscal year.

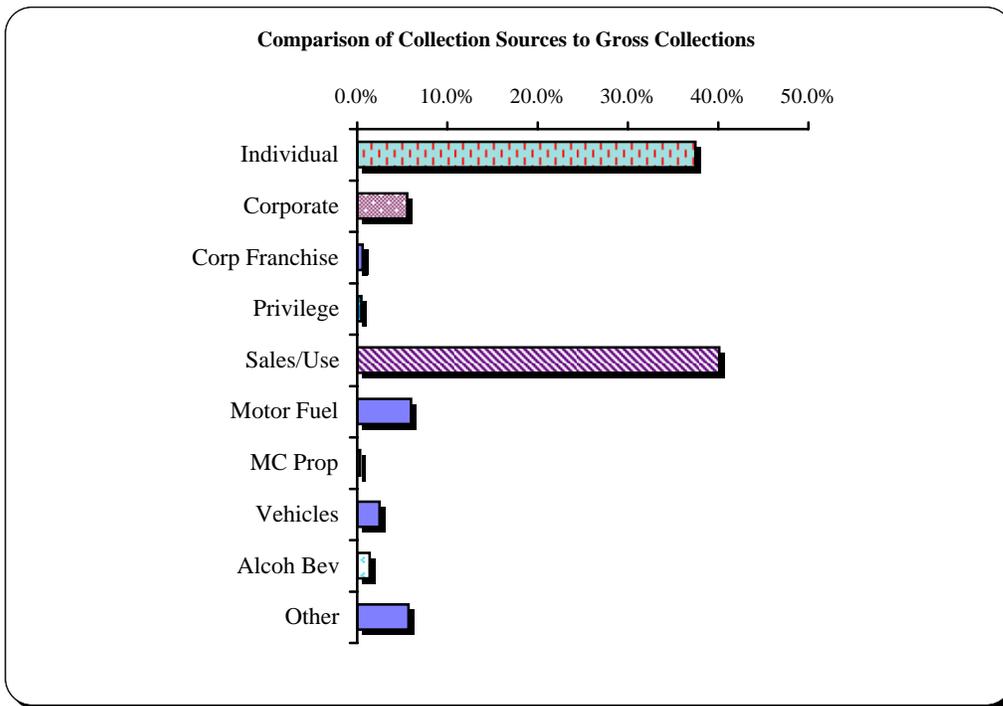


<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2001	\$5,705,035,779	3.8%
2002	\$5,576,277,974	-2.3%
2003	\$5,779,179,466	3.6%
2004	\$6,109,082,577	5.7%
2005	\$6,504,703,310	6.5%
2006	\$7,286,635,054	12.0%

Note: FY 2002 revised

Gross Total Collections and by Source

Collections by Department of Revenue

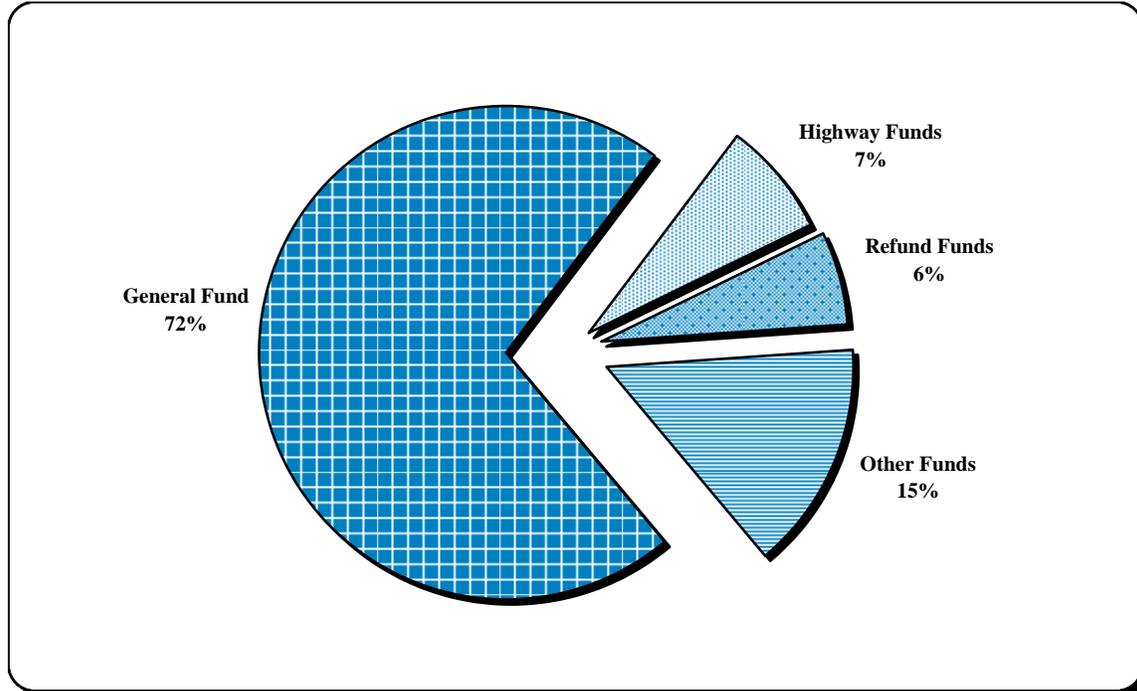


<u>Source</u>	<u>Fiscal Year 2005</u>	<u>Fiscal Year 2006</u>	<u>Percent Change</u>	<u>Percent of FY2006 Total</u>
Individual Income Taxes	\$2,398,542,865	\$2,731,777,011	13.9%	37.5%
Corporate Income Taxes	\$274,910,609	\$404,301,501	47.1%	5.5%
Corporate Franchise Tax*	\$27,434,607	\$44,019,084	n/a	0.6%
Privilege Taxes	\$24,900,692	\$33,554,586	34.8%	0.5%
State and Local Sales and Use Taxes	\$2,677,660,915	\$2,923,199,624	9.2%	40.1%
Motor Fuel Taxes	\$433,086,627	\$434,105,057	0.2%	6.0%
Property Taxes: Motor Carrier	\$21,002,915	\$22,086,232	5.2%	0.3%
Division of Vehicles	\$178,618,042	\$180,219,740	0.9%	2.5%
Alcoholic Beverage Control	\$93,521,804	\$99,578,601	6.5%	1.4%
Other Taxes and Fees	<u>\$375,024,234</u>	<u>\$413,793,618</u>	10.3%	5.7%
Total	\$6,504,703,310	\$7,286,635,054	12.0%	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



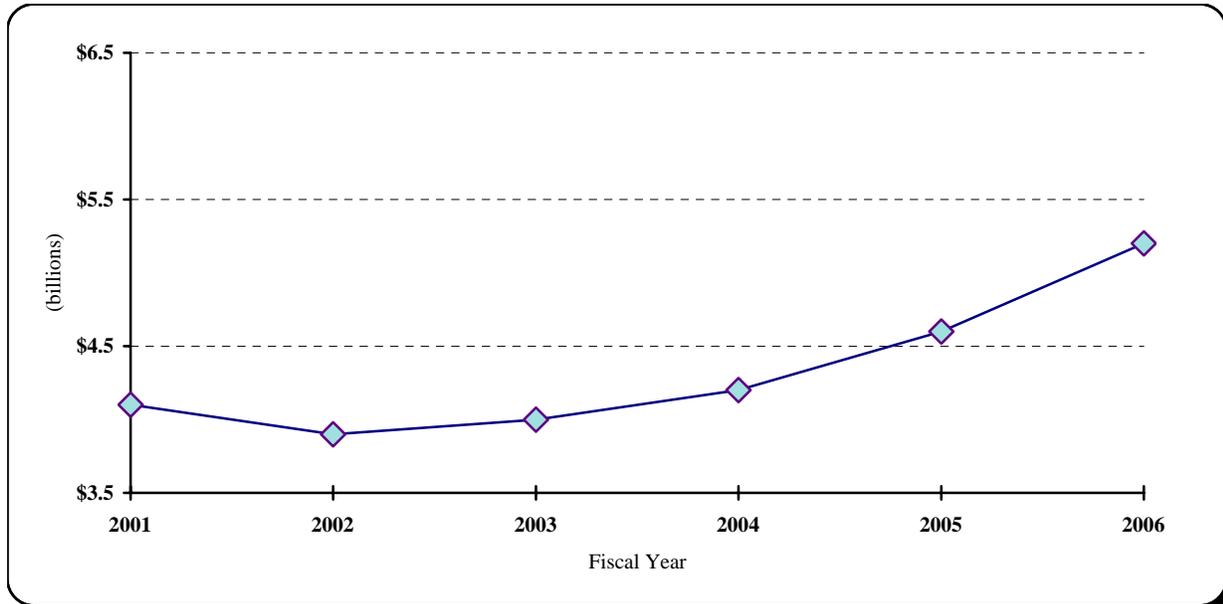
<u>Fund</u>	<u>Fiscal Year</u> <u>2005</u>	<u>Fiscal Year</u> <u>2006</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2006</u> <u>Percent</u> <u>Total</u>
State General Fund	\$4,592,296,690	\$5,208,190,254	13.4%	71.5%
All Highway Funds	\$537,221,918	\$545,831,057	1.6%	7.5%
All Refund Funds	\$415,609,676	\$438,207,277	5.4%	6.0%
Other Funds	<u>\$959,575,026</u>	<u>\$1,094,406,466</u>	14.1%	<u>15.0%</u>
Total	\$6,504,703,310	\$7,286,635,054	12.0%	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 2006 State General Fund Collections increased by 13.4% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2005</u>	<u>Fiscal Year</u> <u>2006</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$20,454,014	\$22,056,405	7.8%
Individual Income Tax	\$2,050,562,199	\$2,371,252,554	15.6%
Corporate Income	\$226,071,634	\$350,200,874	54.9%
Corporate Franchise Tax**	\$27,247,160	\$40,809,192	n/a
Privilege	\$22,062,882	\$31,058,062	40.8%
Estate Tax	\$51,853,446	\$51,805,793	-0.1%
Sales Tax	\$1,647,663,056	\$1,736,047,957	5.4%
Use Tax	\$244,754,669	\$269,250,187	10.0%
Alcoholic Beverage Taxes, Fees, Fines	\$69,264,494	\$73,516,253	6.1%
Cigarette/Tobacco Tax	\$124,017,831	\$122,991,399	-0.8%
Mineral Tax	\$103,389,623	\$133,432,524	29.1%
Other ***	<u>\$4,955,682</u>	<u>\$5,769,054</u>	16.4%
Total	\$4,592,296,690	\$5,208,190,254	13.4%

* 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.