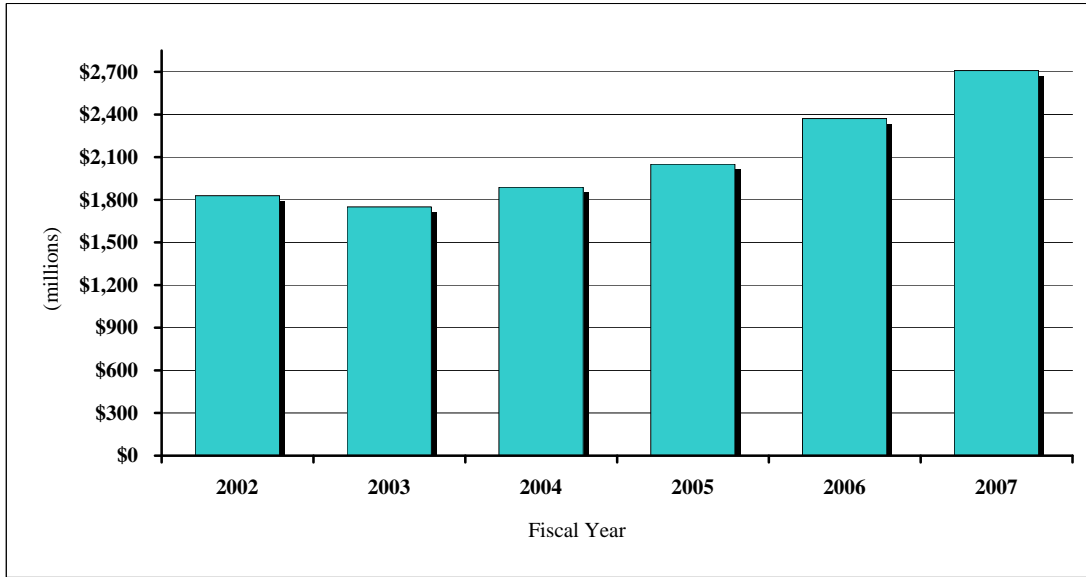


## Individual Income Tax Amount to the State General Fund after Refunds

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

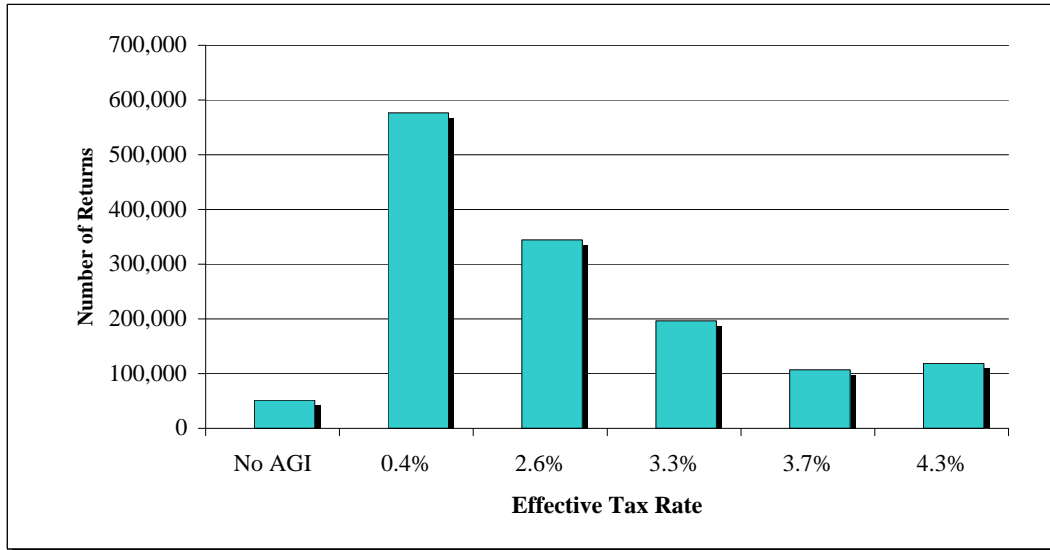


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$1,829,611,161	(7.5%)
2003	\$1,750,054,137	(4.3%)
2004	\$1,888,431,039	7.9%
2005	\$2,050,562,199	8.6%
2006	\$2,371,252,554	15.6%
2007	\$2,709,339,951	14.3%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2005

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 -	51,480	(\$768,237,436)	(\$3,424,902)
0.40%	\$0 - \$25,000	576,445	\$6,771,181,776	\$27,419,012
2.63%	\$25,000 - \$50,000	344,600	\$12,464,917,793	\$327,535,676
3.26%	\$50,000 - \$75,000	196,363	\$12,052,260,514	\$393,218,606
3.68%	\$75,000 - \$100,000	107,174	\$9,213,472,099	\$339,291,652
4.30%	\$100,000 - Over	<u>118,662</u>	<u>\$26,264,206,052</u>	<u>\$1,128,432,411</u>
3.35%	Total Kansas Residents	1,394,724	\$65,997,800,798	\$2,212,472,455

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

## Individual Income Tax for Tax Year 2005 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	6,984	211,377,994	6,026,881	0.3%	\$863	92
Anderson	4,119	134,978,574	3,972,394	0.2%	\$964	79
Atchison	7,987	274,126,226	7,720,542	0.4%	\$967	77
Barber	2,533	87,894,004	2,830,938	0.1%	\$1,118	42
Barton	13,780	491,712,466	16,163,841	0.7%	\$1,173	35
Bourbon	7,149	224,985,029	6,221,525	0.3%	\$870	89
Brown	5,266	161,478,348	4,704,317	0.2%	\$893	86
Butler	30,482	1,491,775,066	55,019,834	2.5%	\$1,805	3
Chase	1,366	44,005,173	1,366,144	0.1%	\$1,000	67
Chautauqua	1,721	57,679,815	1,672,825	0.1%	\$972	76
Cherokee	9,800	297,243,123	6,081,030	0.3%	\$621	105
Cheyenne	1,448	37,973,740	1,130,643	0.1%	\$781	99
Clark	1,109	42,437,598	1,287,781	0.1%	\$1,161	37
Clay	4,278	137,768,380	4,265,516	0.2%	\$997	68
Cloud	4,809	141,597,845	4,104,528	0.2%	\$854	94
Coffey	4,397	165,465,252	5,487,058	0.3%	\$1,248	29
Comanche	985	34,608,823	1,089,304	0.1%	\$1,106	43
Cowley	16,874	610,938,518	19,466,936	0.9%	\$1,154	39
Crawford	17,996	616,247,279	17,872,993	0.8%	\$993	71
Decatur	1,609	48,602,720	1,369,232	0.1%	\$851	95
Dickinson	10,003	340,156,501	10,820,967	0.5%	\$1,082	49
Doniphan	3,725	127,497,428	2,678,799	0.1%	\$719	102
Douglas	48,669	2,219,619,501	78,756,242	3.6%	\$1,618	6
Edwards	1,633	53,141,991	1,675,579	0.1%	\$1,026	58
Elk	1,532	39,786,603	1,053,029	0.0%	\$687	103
Ellis	13,635	532,045,797	18,646,820	0.9%	\$1,368	15
Ellsworth	3,025	101,153,600	3,125,228	0.1%	\$1,033	56
Finney	17,399	684,974,067	22,177,726	1.0%	\$1,275	27
Ford	14,386	526,553,212	15,909,128	0.7%	\$1,106	44
Franklin	13,006	498,534,121	15,274,442	0.7%	\$1,174	34
Geary	10,622	336,566,497	9,565,209	0.4%	\$901	83
Gove	1,598	49,477,456	1,625,417	0.1%	\$1,017	62
Graham	1,349	40,127,999	1,302,842	0.1%	\$966	78
Grant	3,430	142,385,949	4,849,830	0.2%	\$1,414	12
Gray	3,004	120,006,199	4,094,239	0.2%	\$1,363	17
Greeley	737	23,538,398	1,005,903	0.0%	\$1,365	16
Greenwood	3,553	107,221,773	3,311,585	0.2%	\$932	81
Hamilton	1,159	40,822,952	1,627,124	0.1%	\$1,404	13
Harper	3,252	115,320,539	3,355,154	0.2%	\$1,032	57
Harvey	17,311	694,234,398	22,833,860	1.1%	\$1,319	21
Haskell	1,836	76,787,078	2,692,645	0.1%	\$1,467	9
Hodgeman	976	30,229,182	872,185	0.0%	\$894	85
Jackson	6,833	233,015,159	7,220,473	0.3%	\$1,057	51
Jefferson	9,736	390,014,501	12,494,840	0.6%	\$1,283	25
Jewell	1,704	43,555,227	1,164,001	0.1%	\$683	104
Johnson	263,475	19,980,266,870	676,725,292	31.4%	\$2,568	1
Kearny	1,849	72,380,409	2,542,073	0.1%	\$1,375	14
Kingman	4,063	148,727,664	4,953,962	0.2%	\$1,219	31
Kiowa	1,574	55,347,777	1,768,976	0.1%	\$1,124	41
Labette	11,018	337,813,589	9,664,032	0.4%	\$877	88
Lane	990	34,933,697	1,160,912	0.1%	\$1,173	36
Leavenworth	29,215	1,237,128,050	37,764,773	1.7%	\$1,293	23
Lincoln	1,698	47,263,303	1,360,793	0.1%	\$801	98
Linn	4,787	168,258,116	4,902,180	0.2%	\$1,024	60
Logan	1,586	49,709,788	1,626,748	0.1%	\$1,026	59
Lyon	17,029	580,602,905	17,956,554	0.8%	\$1,054	52
Marion	6,207	212,105,580	6,533,463	0.3%	\$1,053	53
Marshall	5,782	186,510,042	5,866,059	0.3%	\$1,015	64


## Individual Income Tax for Tax Year 2005 by County

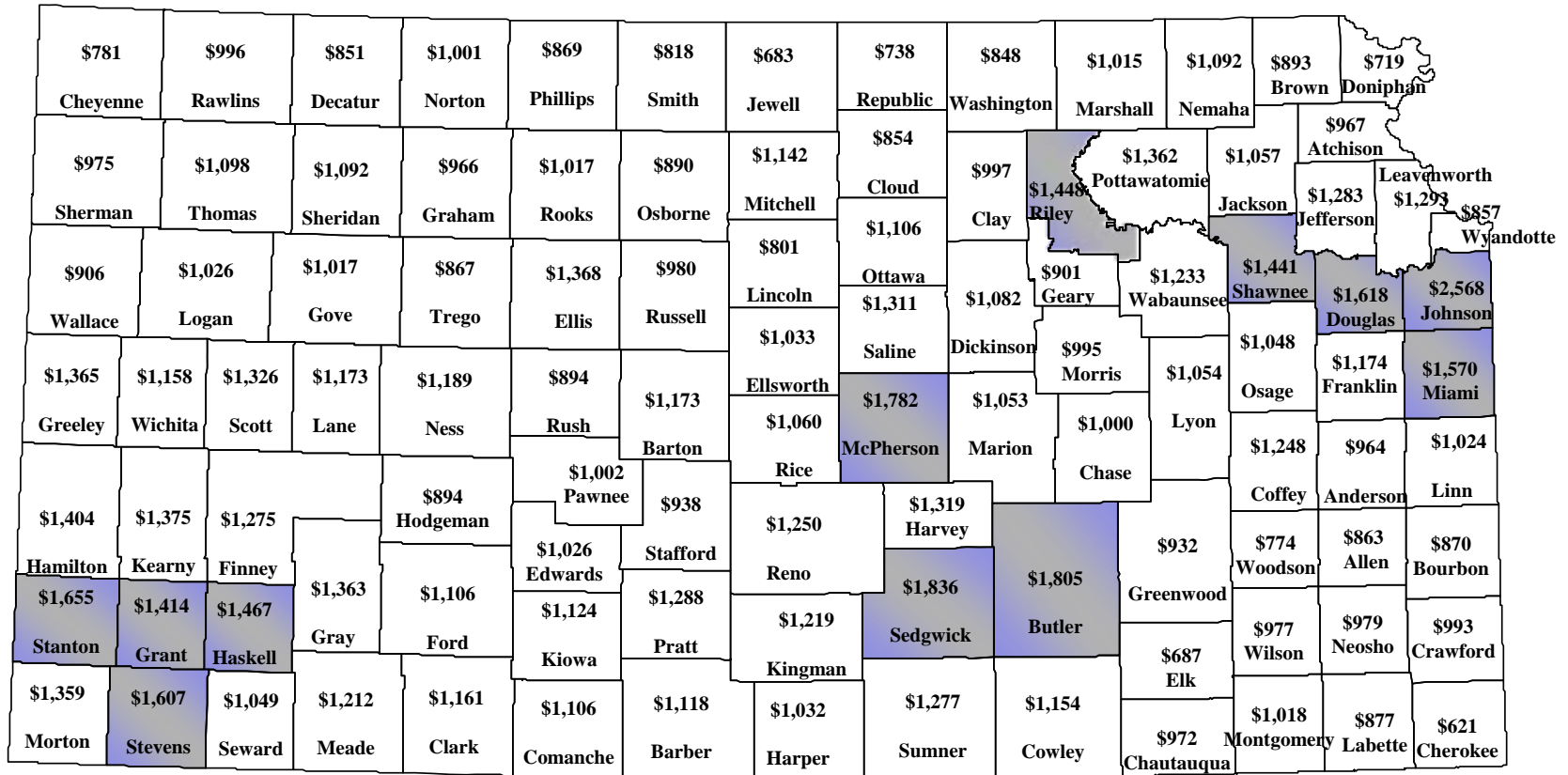
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	15,140	740,417,600	26,984,153	1.3%	\$1,782	4
Meade	1,923	69,171,271	2,330,204	0.1%	\$1,212	32
Miami	13,964	674,003,015	21,917,887	1.0%	\$1,570	8
Mitchell	3,509	123,314,045	4,005,888	0.2%	\$1,142	40
Montgomery	17,332	584,505,500	17,648,548	0.8%	\$1,018	61
Morris	2,841	91,608,584	2,827,120	0.1%	\$995	70
Morton	1,580	66,761,259	2,147,618	0.1%	\$1,359	19
Nemaha	5,144	181,476,754	5,617,369	0.3%	\$1,092	48
Neosho	8,242	266,496,283	8,071,129	0.4%	\$979	73
Ness	1,652	57,737,803	1,964,850	0.1%	\$1,189	33
Norton	2,663	85,562,818	2,666,313	0.1%	\$1,001	66
Osage	8,583	299,678,190	8,993,585	0.4%	\$1,048	55
Osborne	1,987	57,993,961	1,768,099	0.1%	\$890	87
Ottawa	3,067	106,117,179	3,391,235	0.2%	\$1,106	45
Pawnee	3,258	102,522,843	3,265,889	0.2%	\$1,002	65
Phillips	2,932	84,803,468	2,548,314	0.1%	\$869	90
Pottawatomie	9,349	367,497,499	12,736,589	0.6%	\$1,362	18
Pratt	4,791	174,735,535	6,172,657	0.3%	\$1,288	24
Rawlins	1,399	43,033,818	1,393,440	0.1%	\$996	69
Reno	31,678	1,202,545,247	39,581,756	1.8%	\$1,250	28
Republic	2,759	76,036,766	2,036,765	0.1%	\$738	101
Rice	4,904	168,271,925	5,198,607	0.2%	\$1,060	50
Riley	22,155	910,325,624	32,077,455	1.5%	\$1,448	10
Rooks	2,677	86,348,551	2,722,315	0.1%	\$1,017	63
Rush	1,813	53,717,753	1,621,528	0.1%	\$894	84
Russell	3,855	119,733,028	3,779,480	0.2%	\$980	72
Saline	28,861	1,143,808,634	37,844,995	1.8%	\$1,311	22
Scott	2,438	93,213,112	3,231,683	0.1%	\$1,326	20
Sedgwick	238,236	11,754,867,507	437,320,204	20.3%	\$1,836	2
Seward	10,228	372,985,402	10,729,342	0.5%	\$1,049	54
Shawnee	95,951	3,966,449,271	138,295,964	6.4%	\$1,441	11
Sheridan	1,384	43,701,792	1,511,923	0.1%	\$1,092	47
Sherman	3,185	100,513,370	3,106,543	0.1%	\$975	75
Smith	2,240	60,907,145	1,832,257	0.1%	\$818	97
Stafford	2,257	69,202,438	2,116,572	0.1%	\$938	80
Stanton	1,110	49,625,501	1,837,285	0.1%	\$1,655	5
Stevens	2,420	106,447,443	3,888,447	0.2%	\$1,607	7
Sumner	10,929	423,081,511	13,952,113	0.6%	\$1,277	26
Thomas	3,879	131,544,191	4,258,068	0.2%	\$1,098	46
Trego	1,647	47,163,939	1,428,511	0.1%	\$867	91
Wabaunsee	3,368	126,867,949	4,153,310	0.2%	\$1,233	30
Wallace	837	25,726,343	758,734	0.0%	\$906	82
Washington	3,360	97,812,292	2,849,351	0.1%	\$848	96
Wichita	1,483	53,819,374	1,717,011	0.1%	\$1,158	38
Wilson	5,113	168,698,892	4,994,191	0.2%	\$977	74
Woodson	1,809	49,826,641	1,399,634	0.1%	\$774	100
Wyandotte	80,095	2,790,917,823	68,642,463	3.2%	\$857	93
KS Residents with county indicator	1,368,105	\$64,462,306,780	\$2,158,150,740		\$1,577	
KS Residents with no county indicator	<u>26,619</u>	<u>\$1,535,494,018</u>	<u>\$54,321,715</u>		\$2,041	
Total Residents	1,394,724	\$65,997,800,798	\$2,212,472,455	88.5%	\$1,586	
Non-Residents	<u>253,932</u>	<u>\$56,015,752,840</u>	<u>\$287,901,280</u>	<u>11.5%</u>	\$1,134	
All Taxpayers	1,648,656	\$122,013,553,638	\$2,500,373,735	100.0%	\$1,517	

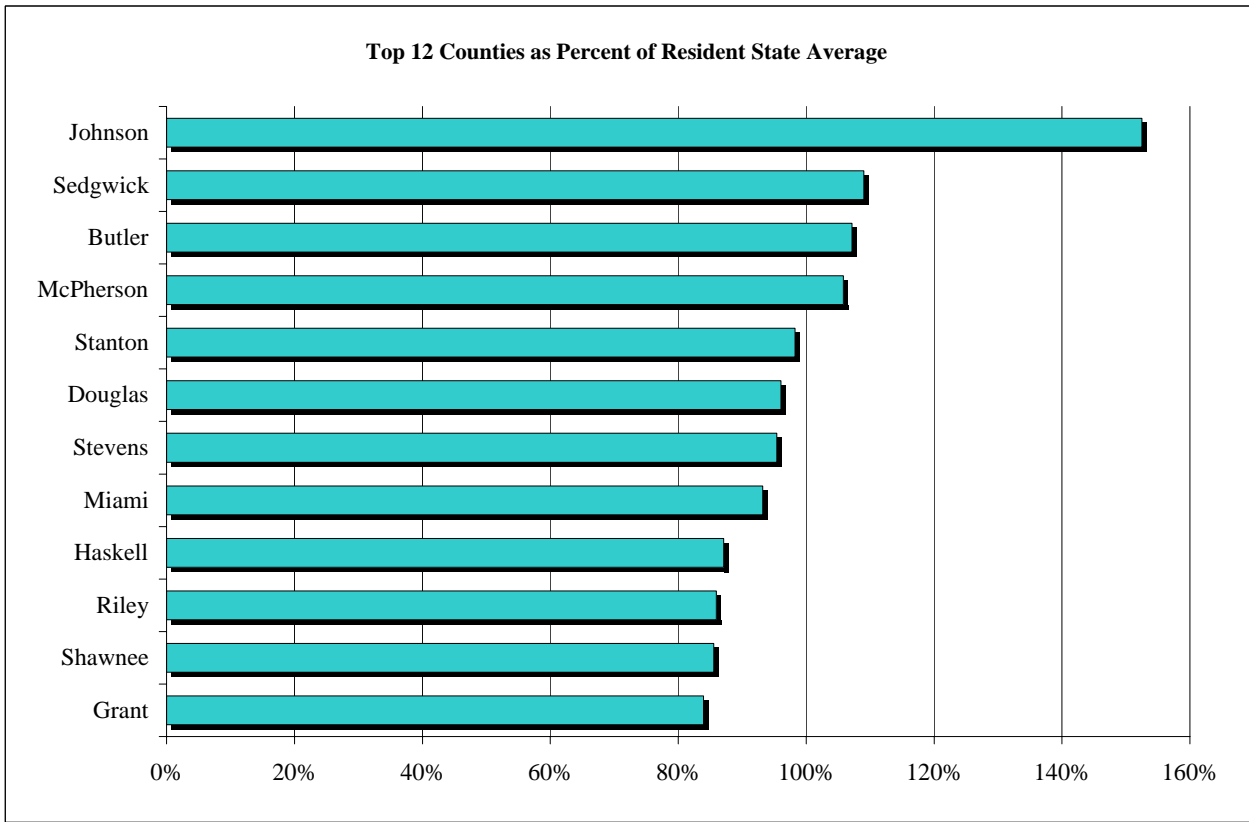
### Individual Income Tax Liability Tax Year 2005

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



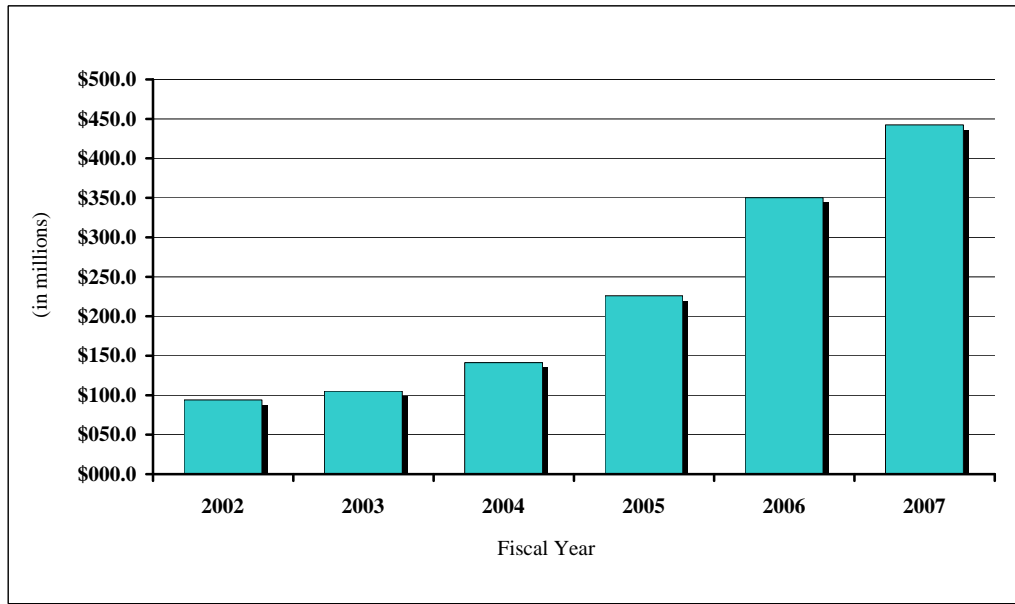
**Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2005**



<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	\$2,568	1	152%
Sedgwick	\$1,836	2	109%
Butler	\$1,805	3	107%
McPherson	\$1,782	4	106%
Stanton	\$1,655	5	98%
Douglas	\$1,618	6	96%
Stevens	\$1,607	7	95%
Miami	\$1,570	8	93%
Haskell	\$1,467	9	87%
Riley	\$1,448	10	86%
Shawnee	\$1,441	11	86%
Grant	\$1,414	12	84%
Average Kansas Residents (top 12 counties)	\$1,684		100%

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

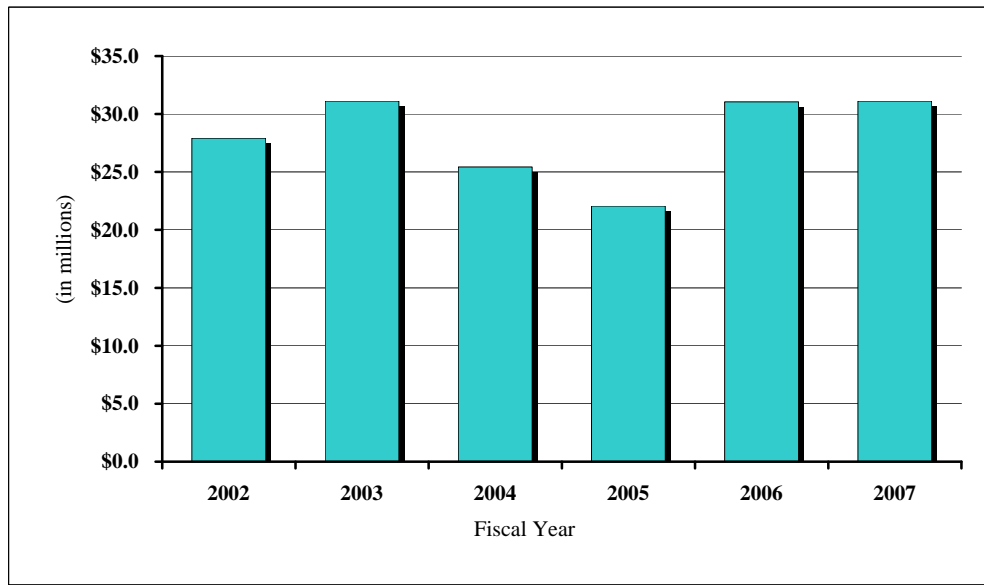
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$93,958,484	-55.7%
2003	\$105,222,316	12.0%
2004	\$141,172,918	34.2%
2005	\$226,071,634	60.1%
2006	\$350,200,873	54.9%
2007	\$442,448,739	26.3%

## 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>
2002	\$27,919,475	12.5%
2003	\$31,119,555	11.5%
2004	\$25,435,185	-18.3%
2005	\$22,062,882	-13.3%
2006	\$31,058,062	40.8%
2007	\$31,125,811	0.2%



## Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2005 Returns Filed In Calendar Year 2006

### 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	17,645	56.7%	\$0	0.0%
\$0 - \$75,000	10,355	33.3%	\$6,176,776	2.7%
\$75,000.01 - \$100,000	587	1.9%	\$2,234,839	1.0%
\$100,000.01 - \$500,000	1,629	5.2%	\$18,119,699	7.8%
\$500,000.01 - \$1,000,000	370	1.2%	\$15,581,223	6.7%
\$1,000,000.01 - Over	<u>511</u>	<u>1.6%</u>	<u>\$188,956,064</u>	<u>81.8%</u>
Total	31,097	100.0%	\$231,068,601	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	59	12.8%	\$0	0.0%
\$0 - \$500,000	173	37.4%	\$1,401,863	5.3%
\$500,000.01 - \$1,000,000	81	17.5%	\$2,229,735	8.5%
\$1,000,000.01 - Over	<u>149</u>	<u>32.3%</u>	<u>\$22,750,116</u>	<u>86.2%</u>
Total	462	100.0%	\$26,381,715	100.0%

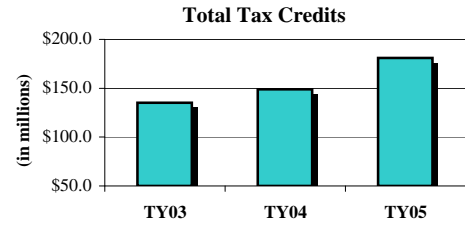
### Savings and Loan Tax Liability By Taxable Income Bracket

<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	8	22.2%	\$0	0.0%
\$0 - \$500,000	10	27.8%	\$94,466	2.8%
\$500,000.01 - \$1,000,000	2	5.6%	\$65,339	1.9%
\$1,000,000.01 - Over	<u>16</u>	<u>44.4%</u>	<u>\$3,229,976</u>	<u>95.3%</u>
Total	36	100.0%	\$3,389,780	100.0%

# Tax Year 2005 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

	TY 2003	TY 2004	TY 2005
Corporate Income Tax	\$ 29,748,365	\$ 33,478,581	\$ 52,553,305
Individual Income Tax	\$ 103,404,228	\$ 111,878,636	\$ 123,981,459
Privilege Tax	\$ 2,055,559	\$ 3,525,354	\$ 4,387,003
Total Tax Credits	\$ 135,208,152	\$ 148,882,571	\$ 180,921,767



### Adoption Credit - \$1,081,968

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.

### Agritourism Liability Insurance Credit - \$5,824

K.S.A. 74-50,173

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity.

### Alternative-Fuel Tax Credit - \$99,442

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.

### Angel Investor Credit - \$943,562

K.S.A. 74-8133

Any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business shall receive a credit of 50% of the amount invested.

### Assistive Technology Contribution Credit - \$0

K.S.A. 65-7108

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed.

### Business and Job Development Credit (carryover) - \$12,617,273

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) - \$2,815,962

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 - \$30,853,929

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.

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**Child Day Care Assistance Credit - \$38,671**

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.

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**Child Dependent Care Credit - \$9,041,503**

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.

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**Community Service Credit - \$4,640,607**

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.

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**Disabled Access Credit - \$208,799**

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.

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**Earned Income Credit - \$50,077,377**

K.S.A. 79-32, 205

The credit is available to resident taxpayers in an amount equal to 15% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

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**Food Sales Tax Refund - \$35,402,815**

K.S.A. 79-3635

The credit is for sales tax paid on food. There is a \$72 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$13,800; and a \$36 credit per exemption claim for a Kansas Adjusted Gross Income of \$13,801 to \$27,600.

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**Habitat Management Credit- \$0**

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 - \$23,594,164**

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 - \$6,092,710**

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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**Individual Development Account Credit - \$2,593**

K.S.A. 74-50,208

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit of 50% of the amount contributed.

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**Mathematics and Science Teacher Employment Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,215

An income tax credit shall be allowed to any business firm that has entered into a partnership agreement to employ a Kansas Mathematics or Science teacher during times that school is not in session.

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**Plugging of an Abandoned Oil or Gas Well Credit - \$53,053**

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.

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**Regional Foundation Credit - \$25,246**

K.S.A. 74-50,154

Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 75% of the total amount contributed.

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**Research & Development Credit - \$995,097**

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.

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

**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 - \$212,650**

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 - \$0**

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 - \$0**

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 - \$1,592,139**

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.

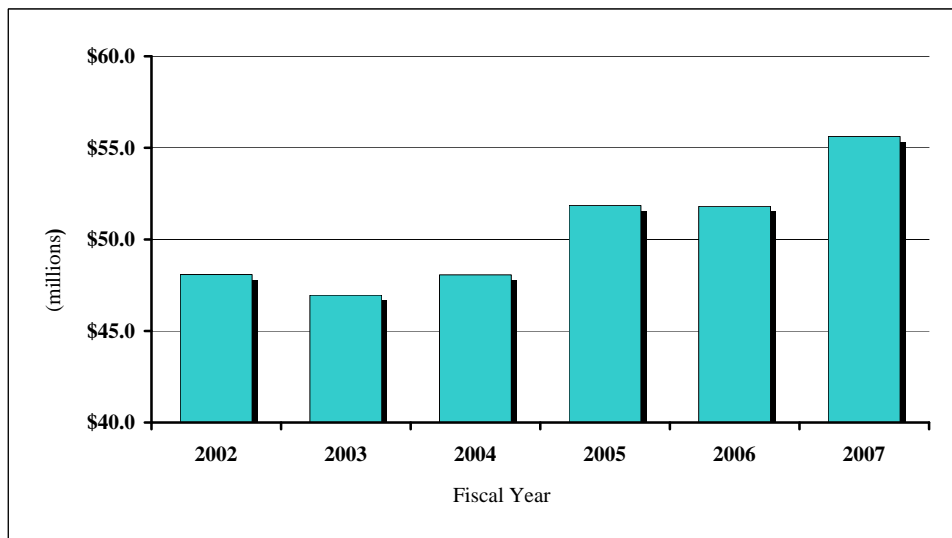
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## 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. Effective for decedents dying on or after January 1, 2007, Kansas decoupled its estate tax from federal tax law and enacted a new estate tax. The new tax creates a graduated tax scheme based on the value of an estate in excess of \$1 million. Moreover, the graduated rates decrease until January 1, 2010, when all estates are exempt.

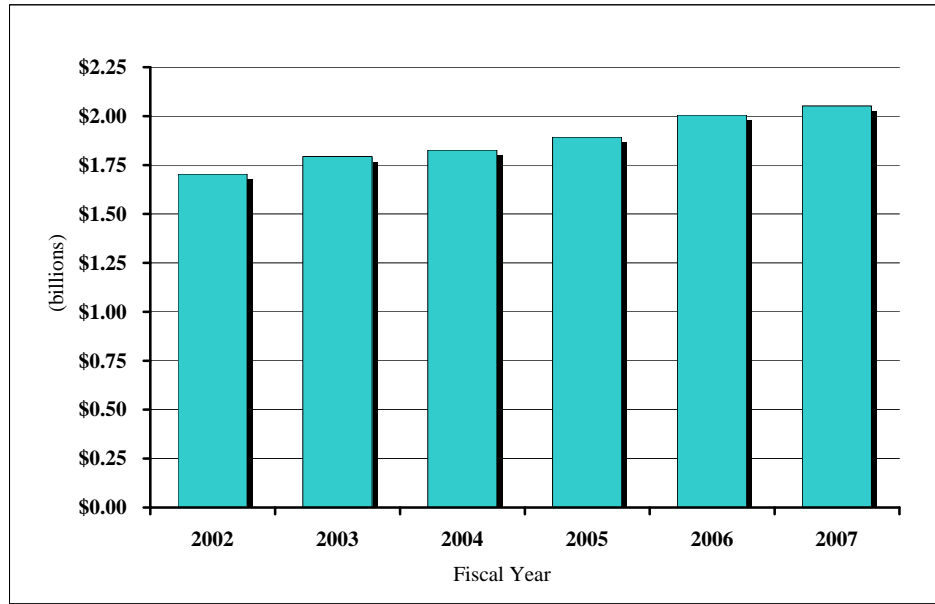


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$48,082,010	16.7%
2003	\$46,951,948	-2.4%
2004	\$48,064,151	2.4%
2005	\$51,853,446	7.9%
2006	\$51,805,793	-0.1%
2007	\$55,619,854	7.4%

## 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.

A portion of the increase in Use Tax can be attributed to the State's participation in the Streamline Sales Tax Project. In Fiscal Year 2007, the State gained \$28.8 million from the SST Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
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%
2006	\$1,736,047,957	\$269,250,187	\$2,005,298,144	6.0%
2007	\$1,766,767,978	\$284,981,260	\$2,051,749,238	2.3%

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

<u>County</u>	<u>FY2006</u>	<u>FY2007</u>	<u>Percent Change</u>	<u>FY2006 Per Capita</u>	<u>FY2006 PC Rank</u>	<u>FY2007 Per Capita*</u>	<u>FY2007 PC Rank*</u>
Allen	\$6,473,257	\$6,907,545	6.7%	\$469.52	46	\$505.05	45
Anderson	\$2,951,099	\$3,030,842	2.7%	\$360.68	73	\$376.46	73
Atchison	\$7,545,392	\$7,678,936	1.8%	\$449.02	50	\$458.58	52
Barber	\$3,399,615	\$3,504,088	3.1%	\$685.68	13	\$704.48	16
Barton	\$20,376,688	\$21,329,178	4.7%	\$725.02	12	\$775.30	11
Bourbon	\$6,288,609	\$6,581,513	4.7%	\$419.32	58	\$440.23	59
Brown	\$4,584,780	\$4,858,351	6.0%	\$447.78	51	\$474.63	51
Butler	\$27,710,452	\$28,902,711	4.3%	\$444.41	52	\$457.71	53
Chase	\$786,642	\$793,167	0.8%	\$255.32	97	\$258.36	99
Chautauqua	\$967,047	\$982,555	1.6%	\$235.35	102	\$248.56	103
Cherokee	\$5,453,479	\$5,397,445	-1.0%	\$253.00	99	\$251.62	100
Cheyenne	\$959,548	\$1,003,690	4.6%	\$325.71	80	\$344.79	81
Clark	\$682,722	\$1,093,015	60.1%	\$299.05	86	\$495.47	47
Clay	\$3,649,023	\$3,744,802	2.6%	\$422.88	57	\$434.18	61
Cloud	\$5,589,103	\$5,831,524	4.3%	\$572.71	24	\$607.83	26
Coffey	\$3,993,868	\$3,747,266	-6.2%	\$459.96	47	\$430.67	62
Comanche	\$1,068,919	\$1,086,220	1.6%	\$552.41	30	\$576.55	32
Cowley	\$16,173,328	\$17,010,117	5.2%	\$458.19	49	\$486.96	48
Crawford	\$19,928,259	\$20,090,060	0.8%	\$521.38	37	\$527.87	41
Decatur	\$947,271	\$1,071,754	13.1%	\$296.86	88	\$343.51	82
Dickinson	\$9,072,081	\$9,385,965	3.5%	\$472.28	44	\$485.77	49
Doniphan	\$1,998,058	\$2,046,850	2.4%	\$255.64	96	\$260.25	98
Douglas	\$66,663,279	\$66,984,615	0.5%	\$647.76	18	\$597.42	29
Edwards	\$916,658	\$959,793	4.7%	\$278.45	91	\$305.86	88
Elk	\$1,004,132	\$942,669	-6.1%	\$326.55	79	\$306.36	87
Ellis	\$26,515,401	\$27,660,262	4.3%	\$990.60	2	\$1,027.27	2
Ellsworth	\$2,127,287	\$2,204,800	3.6%	\$335.38	78	\$348.20	79
Finney	\$26,251,576	\$27,969,582	6.5%	\$673.32	14	\$715.39	15
Ford	\$20,602,699	\$22,001,029	6.8%	\$610.43	21	\$651.25	20
Franklin	\$12,997,988	\$12,660,089	-2.6%	\$495.22	42	\$477.50	50
Geary	\$16,287,032	\$18,759,710	15.2%	\$662.48	15	\$776.03	10
Gove	\$1,460,698	\$1,683,542	15.3%	\$528.66	35	\$618.72	24
Graham	\$1,685,179	\$1,835,439	8.9%	\$619.32	20	\$685.63	17
Grant	\$4,780,817	\$5,453,434	14.1%	\$634.90	19	\$722.12	14
Gray	\$1,839,012	\$2,025,341	10.1%	\$313.77	82	\$346.09	80
Greeley	\$578,978	\$530,899	-8.3%	\$429.19	54	\$398.87	68
Greenwood	\$2,273,597	\$2,275,705	0.1%	\$309.84	84	\$322.02	85
Hamilton	\$1,061,302	\$1,181,871	11.4%	\$407.57	61	\$455.62	54
Harper	\$3,301,700	\$3,057,744	-7.4%	\$542.95	32	\$513.73	44
Harvey	\$17,101,734	\$17,729,526	3.7%	\$505.33	41	\$526.99	43
Haskell	\$1,841,766	\$2,339,822	27.0%	\$435.20	53	\$560.97	35
Hodgeman	\$586,581	\$543,883	-7.3%	\$278.00	92	\$262.62	97
Jackson	\$5,406,813	\$5,068,897	-6.2%	\$399.47	63	\$375.47	74
Jefferson	\$4,296,964	\$4,126,958	-4.0%	\$224.90	103	\$218.96	104
Jewell	\$734,247	\$829,858	13.0%	\$219.05	104	\$249.66	101
Johnson	\$465,314,487	\$474,670,022	2.0%	\$918.57	3	\$918.60	4
Kearny	\$1,188,631	\$1,184,592	-0.3%	\$263.20	94	\$265.07	95
Kingman	\$3,281,977	\$3,466,119	5.6%	\$401.96	62	\$434.62	60
Kiowa	\$1,592,355	\$1,593,527	0.1%	\$533.63	33	\$536.72	40
Labette	\$9,409,628	\$9,828,216	4.4%	\$424.45	56	\$442.65	58
Lane	\$681,245	\$803,891	18.0%	\$359.69	74	\$447.35	57
Leavenworth	\$26,910,408	\$26,639,255	-1.0%	\$368.07	70	\$361.81	76
Lincoln	\$856,066	\$921,826	7.7%	\$250.97	100	\$271.44	93
Linn	\$2,509,834	\$2,642,084	5.3%	\$253.16	98	\$265.22	94
Logan	\$1,364,557	\$1,489,158	9.1%	\$488.39	43	\$556.69	37
Lyon	\$20,025,278	\$20,496,231	2.4%	\$562.37	28	\$579.50	31
Marion	\$3,867,183	\$3,865,311	0.0%	\$298.58	87	\$302.92	89
Marshall	\$5,405,812	\$5,736,548	6.1%	\$519.54	39	\$554.31	38

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

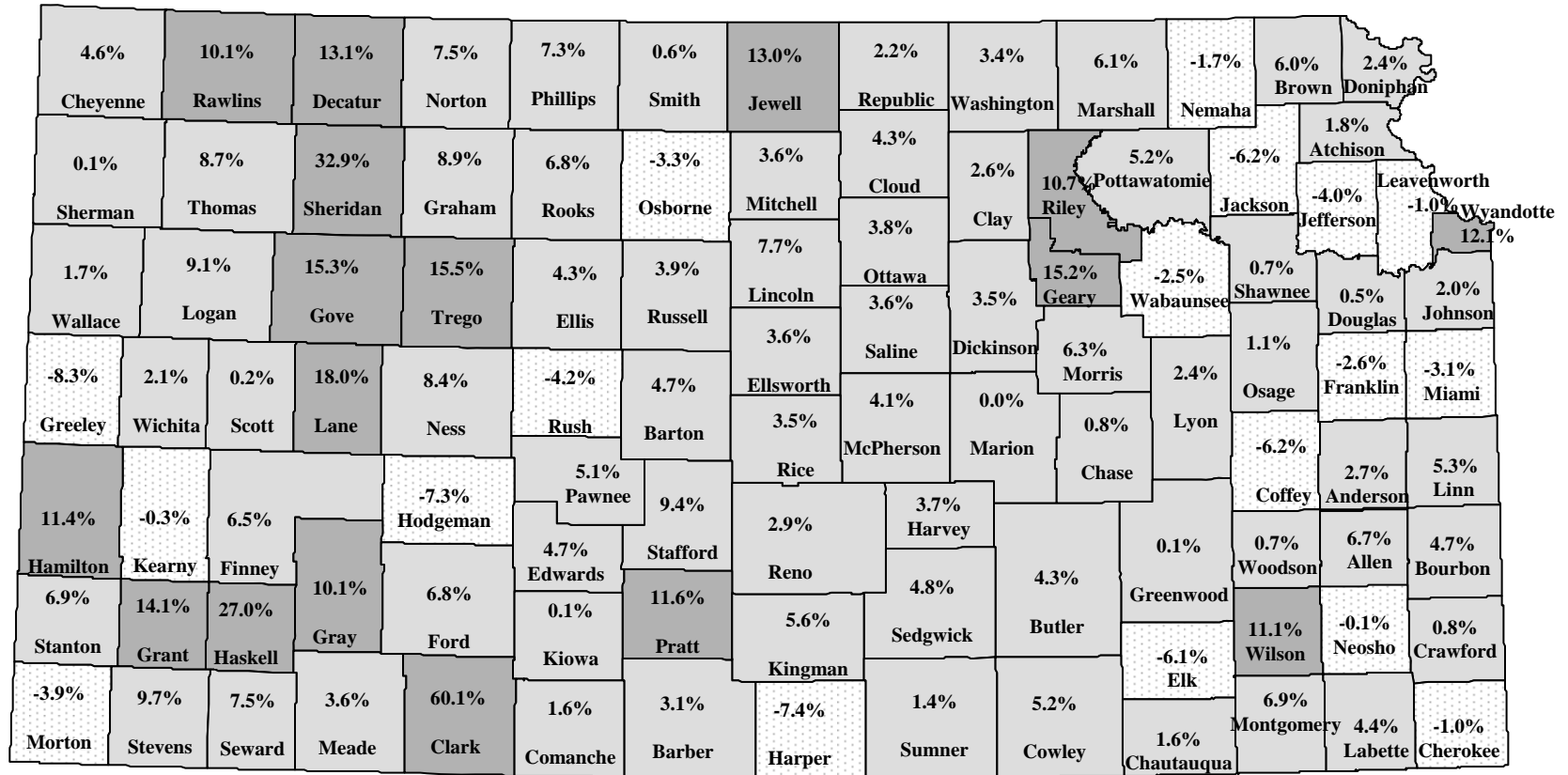
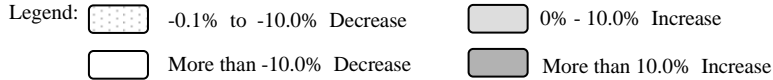
County	FY2006	FY2007	Percent Change	FY2006 Per Capita	FY2006 PC Rank	FY2007 Per Capita*	FY2007 PC Rank*
McPherson	\$17,791,915	\$18,523,586	4.1%	\$602.65	22	\$630.48	23
Meade	\$1,502,876	\$1,556,447	3.6%	\$324.95	81	\$341.25	83
Miami	\$14,338,852	\$13,894,121	-3.1%	\$470.19	45	\$449.65	56
Mitchell	\$3,638,470	\$3,769,111	3.6%	\$566.74	26	\$598.37	28
Montgomery	\$20,702,689	\$22,133,040	6.9%	\$598.86	23	\$637.99	21
Morris	\$2,248,876	\$2,390,462	6.3%	\$371.78	69	\$395.38	70
Morton	\$1,758,476	\$1,690,085	-3.9%	\$550.21	31	\$538.59	39
Nemaha	\$4,374,533	\$4,298,865	-1.7%	\$418.90	59	\$414.39	65
Neosho	\$10,920,141	\$10,906,786	-0.1%	\$660.67	16	\$669.21	19
Ness	\$2,453,171	\$2,659,595	8.4%	\$815.28	6	\$902.78	5
Norton	\$2,340,291	\$2,515,801	7.5%	\$413.19	60	\$450.54	55
Osage	\$4,429,104	\$4,477,997	1.1%	\$258.26	95	\$264.06	96
Osborne	\$1,731,801	\$1,674,754	-3.3%	\$427.61	55	\$421.00	64
Ottawa	\$1,476,935	\$1,533,445	3.8%	\$241.21	101	\$248.61	102
Pawnee	\$2,543,952	\$2,673,164	5.1%	\$377.50	68	\$410.31	66
Phillips	\$2,530,532	\$2,714,650	7.3%	\$459.76	48	\$498.65	46
Pottawatomie	\$19,001,903	\$19,984,889	5.2%	\$993.36	1	\$1,039.80	1
Pratt	\$7,346,866	\$8,196,250	11.6%	\$773.68	7	\$868.61	7
Rawlins	\$804,877	\$886,269	10.1%	\$301.23	85	\$335.33	84
Reno	\$41,770,074	\$42,978,193	2.9%	\$657.20	17	\$674.63	18
Republic	\$1,767,270	\$1,806,896	2.2%	\$342.23	76	\$359.01	78
Rice	\$3,581,370	\$3,705,067	3.5%	\$342.65	75	\$359.89	77
Riley	\$32,976,745	\$36,520,988	10.7%	\$524.89	36	\$584.08	30
Rooks	\$2,840,045	\$3,032,413	6.8%	\$530.75	34	\$573.23	33
Rush	\$973,447	\$932,340	-4.2%	\$285.80	90	\$281.08	91
Russell	\$3,909,909	\$4,063,087	3.9%	\$571.21	25	\$602.83	27
Saline	\$46,721,251	\$48,421,370	3.6%	\$866.51	4	\$893.88	6
Scott	\$2,582,981	\$2,587,800	0.2%	\$561.52	29	\$557.36	36
Sedgwick	\$357,186,284	\$374,215,605	4.8%	\$766.39	8	\$794.69	9
Seward	\$17,579,163	\$18,903,320	7.5%	\$755.31	9	\$807.70	8
Shawnee	\$128,617,392	\$129,455,218	0.7%	\$746.19	11	\$749.63	13
Sheridan	\$1,032,618	\$1,372,024	32.9%	\$398.54	64	\$527.70	42
Sherman	\$4,620,638	\$4,625,904	0.1%	\$750.96	10	\$773.43	12
Smith	\$1,509,974	\$1,518,936	0.6%	\$366.41	71	\$377.47	72
Stafford	\$1,517,832	\$1,660,627	9.4%	\$338.20	77	\$374.44	75
Stanton	\$888,120	\$949,238	6.9%	\$395.60	65	\$425.29	63
Stevens	\$2,759,593	\$3,027,288	9.7%	\$509.90	40	\$572.59	34
Sumner	\$7,722,734	\$7,829,515	1.4%	\$311.44	83	\$320.34	86
Thomas	\$6,513,260	\$7,078,222	8.7%	\$852.63	5	\$947.81	3
Trego	\$1,587,059	\$1,833,222	15.5%	\$520.35	38	\$612.50	25
Wabaunsee	\$1,446,506	\$1,410,122	-2.5%	\$209.06	105	\$204.51	105
Wallace	\$594,220	\$604,598	1.7%	\$377.76	67	\$388.31	71
Washington	\$1,740,524	\$1,799,287	3.4%	\$289.65	89	\$302.71	90
Wichita	\$890,799	\$909,521	2.1%	\$385.79	66	\$397.52	69
Wilson	\$3,556,523	\$3,950,818	11.1%	\$361.66	72	\$399.52	67
Woodson	\$958,779	\$965,044	0.7%	\$268.42	93	\$275.18	92
Wyandotte	\$88,092,897	\$98,766,155	12.1%	\$565.60	27	\$635.12	22
Total Counties	\$1,801,196,408	\$1,869,641,979		\$656.25		\$676.41	
Miscellaneous	<u>\$6,013,961</u>	<u>\$7,129,843</u>					
Grand Total	\$1,807,210,370	\$1,876,771,822	3.8%				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2007.  
 Figures might not add from rounding.



# State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2007 state sales tax collection percentage change over Fiscal Year 2006, by county. Total statewide percent change was 3.8%.

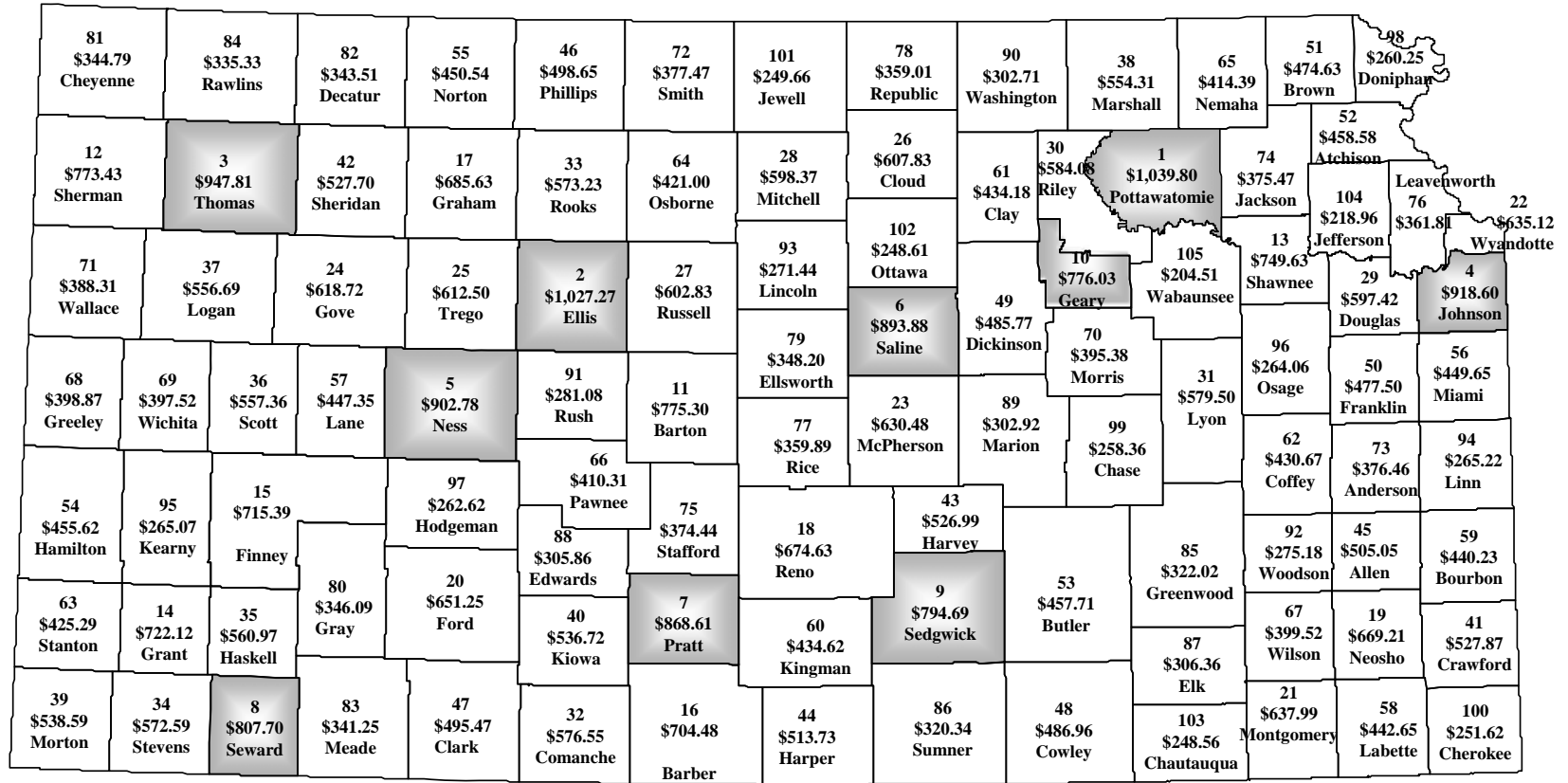


Revised historical data is available upon request.

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

This map shows the Fiscal Year 2007 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 2006</u>	<u>FY 2007</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$ 1,088,688	\$ 1,180,875	8.5%
112 Animal Production	\$ 132,174	\$ 136,317	3.1%
114 Fishing, Hunting and Trapping	\$ 383,707	\$ 411,446	7.2%
115 Agriculture and Forestry Support Activities	\$ 338,897	\$ 386,279	14.0%
<b>2-digit Total</b>	<b>\$ 1,943,466</b>	<b>\$ 2,114,917</b>	<b>8.8%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$ 219,927	\$ 274,804	25.0%
212 Mining (except Oil and Gas)	\$ 1,991,296	\$ 1,831,481	-8.0%
213 Support Activities for Mining	\$ 8,922,234	\$ 9,644,478	8.1%
<b>2-digit Total</b>	<b>\$ 11,133,457</b>	<b>\$ 11,750,764</b>	<b>5.5%</b>
<b>22 Utilities</b>			
221 Utilities	\$ 50,044,363	\$ 52,089,397	4.1%
<b>2-digit Total</b>	<b>\$ 50,044,363</b>	<b>\$ 52,089,397</b>	<b>4.1%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$ 6,239,503	\$ 6,724,292	7.8%
237 Heavy and Civil Engineering Construction	\$ 10,263,831	\$ 10,994,882	7.1%
238 Specialty Trade Contractors	\$ 38,432,893	\$ 39,415,367	2.6%
<b>2-digit Total</b>	<b>\$ 54,936,227</b>	<b>\$ 57,134,540</b>	<b>4.0%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$ 2,306,866	\$ 2,399,351	4.0%
312 Beverage and Tobacco Product Mfg	\$ 1,869,259	\$ 1,845,957	-1.2%
313 Textile Mills	\$ 66,299	\$ 62,698	-5.4%
314 Textile Product Mills	\$ 445,952	\$ 460,655	3.3%
315 Apparel Mfg	\$ 181,500	\$ 155,146	-14.5%
316 Leather and Allied Product Mfg	\$ 25,627	\$ 25,790	0.6%
321 Wood Product Mfg	\$ 2,668,744	\$ 2,385,290	-10.6%
322 Paper Mfg	\$ 610,871	\$ 400,369	-34.5%
323 Printing and Related Support Activities	\$ 6,130,634	\$ 6,398,129	4.4%
324 Petroleum and Coal Products Mfg	\$ 1,131,321	\$ 1,067,170	-5.7%
325 Chemical Mfg	\$ 2,868,579	\$ 2,655,944	-7.4%
326 Plastics and Rubber Products Mfg	\$ 1,023,044	\$ 1,151,146	12.5%
327 Nonmetallic Mineral Product Mfg	\$ 14,904,453	\$ 13,196,932	-11.5%
331 Primary Metal Mfg	\$ 539,367	\$ 529,939	-1.7%
332 Fabricated Metal Product Mfg	\$ 4,357,068	\$ 4,394,634	0.9%
333 Machinery Mfg	\$ 1,962,590	\$ 2,059,075	4.9%
334 Computer and Electronic Product Mfg	\$ 2,872,442	\$ 1,393,411	-51.5%
335 Electrical Equipment & Appliance Mfg	\$ 296,757	\$ 349,735	17.9%
336 Transportation Equipment Mfg	\$ 2,301,061	\$ 2,860,119	24.3%
337 Furniture and Related Product Mfg	\$ 2,848,648	\$ 2,529,684	-11.2%
339 Miscellaneous Mfg	\$ 2,014,897	\$ 2,407,910	19.5%
<b>2-digit Total</b>	<b>\$ 51,425,979</b>	<b>\$ 48,729,083</b>	<b>-5.2%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$ 79,721,356	\$ 83,152,378	4.3%
424 Merchant Wholesalers, Nondurable Goods	\$ 18,456,348	\$ 18,306,291	-0.8%
425 Electronic Markets and Agents and Brokers	\$ 7,957,876	\$ 6,993,693	-12.1%
<b>2-digit Total</b>	<b>\$ 106,135,581</b>	<b>\$ 108,452,361</b>	<b>2.2%</b>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$ 233,507,920	\$ 237,441,737	1.7%
442 Furniture and Home Furnishings Stores	\$ 46,828,882	\$ 49,827,215	6.4%
443 Electronics and Appliance Stores	\$ 33,191,468	\$ 35,333,384	6.5%

## 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 2006</u>	<u>FY 2007</u>	<u>Percent Change</u>
444 Building Material and Garden Supply Stores	\$ 115,292,530	\$ 114,720,395	-0.5%
445 Food and Beverage Stores	\$ 149,630,161	\$ 141,370,455	-5.5%
446 Health and Personal Care Stores	\$ 17,703,580	\$ 17,509,532	-1.1%
447 Gasoline Stations	\$ 41,205,703	\$ 56,310,814	36.7%
448 Clothing and Clothing Accessories Stores	\$ 49,600,745	\$ 53,963,044	8.8%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 35,422,366	\$ 36,771,130	3.8%
452 General Merchandise Stores	\$ 279,353,231	\$ 294,546,282	5.4%
453 Miscellaneous Store Retailers	\$ 45,155,446	\$ 46,846,576	3.7%
454 Nonstore Retailers	\$ 14,740,553	\$ 21,121,433	43.3%
<b>2-digit Total</b>	<b>\$ 1,061,632,584</b>	<b>\$ 1,105,761,996</b>	<b>4.2%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$ 165,066	\$ 166,345	0.8%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,500,298	\$ 1,550,912	3.4%
485 Transit and Ground Passenger Transportation	Confidential	Confidential	n/a
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$ 1,270,753	\$ 1,419,757	11.7%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 64,846	\$ 58,487	-9.8%
493 Warehousing and Storage	\$ 574,507	\$ 621,688	8.2%
<b>2-digit Total</b>	<b>\$ 3,590,460</b>	<b>\$ 3,823,842</b>	<b>6.5%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$ 6,651,129	\$ 6,834,345	2.8%
512 Motion Picture & Sound Recording Industries	\$ 5,569,273	\$ 5,729,129	2.9%
515 Broadcasting (except Internet)	\$ 10,738,258	\$ 18,108,839	68.6%
516 Internet Publishing and Broadcasting	\$ 8,881	\$ 7,207	-18.8%
517 Telecommunications	\$ 109,964,726	\$ 105,196,791	-4.3%
518 ISPs, Search Portals, and Data Processing	\$ 922,643	\$ 1,243,352	34.8%
519 Other Information Services	\$ 100,683	\$ 118,695	17.9%
<b>2-digit Total</b>	<b>\$ 133,955,594</b>	<b>\$ 137,238,359</b>	<b>2.5%</b>
<b>52 Finance and Insurance</b>			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,542,952	\$ 2,684,108	5.6%
523 Securities and Commodity Contract Brokerage	\$ 268,760	\$ 234,522	-12.7%
524 Insurance Carriers and Related Activities	\$ 140,381	\$ 189,755	35.2%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 2,953,298</b>	<b>\$ 3,109,356</b>	<b>5.3%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$ 1,030,031	\$ 1,086,562	5.5%
532 Rental and Leasing Services	\$ 25,040,855	\$ 27,763,238	10.9%
<b>2-digit Total</b>	<b>\$ 26,070,886</b>	<b>\$ 28,849,800</b>	<b>10.7%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$ 15,584,587	\$ 15,283,130	-1.9%
<b>2-digit Total</b>	<b>\$ 15,584,587</b>	<b>\$ 15,283,130</b>	<b>-1.9%</b>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$ 1,031,281	\$ 229,540	-77.7%
<b>2-digit Total</b>	<b>\$ 1,031,281</b>	<b>\$ 229,540</b>	<b>-77.7%</b>
<b>56 Administrative and Waste Services</b>			

## 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 2006</u>	<u>FY 2007</u>	<u>Percent Change</u>
561 Administrative and Support Services	\$ 20,796,522	\$ 21,602,724	3.9%
562 Waste Management and Remediation Services	\$ 583,051	\$ 586,665	0.6%
<b>2-digit Total</b>	<b>\$ 21,379,573</b>	<b>\$ 22,189,390</b>	<b>3.8%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$ 4,788,414	\$ 4,819,805	0.7%
<b>2-digit Total</b>	<b>\$ 4,788,414</b>	<b>\$ 4,819,805</b>	<b>0.7%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$ 1,109,394	\$ 1,387,772	25.1%
622 Hospitals	\$ 1,228,326	\$ 1,456,389	18.6%
623 Nursing and Residential Care Facilities	\$ 107,898	\$ 111,827	3.6%
624 Social Assistance	\$ 508,986	\$ 525,958	3.3%
<b>2-digit Total</b>	<b>\$ 2,954,604</b>	<b>\$ 3,481,946</b>	<b>17.8%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$ 3,922,982	\$ 4,873,595	24.2%
712 Museums, Historical Sites, Zoos, and Parks	\$ 468,627	\$ 543,711	16.0%
713 Amusement, Gambling, and Recreation	\$ 15,024,137	\$ 15,417,076	2.6%
<b>2-digit Total</b>	<b>\$ 19,415,746</b>	<b>\$ 20,834,382</b>	<b>7.3%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$ 24,306,886	\$ 26,592,032	9.4%
722 Food Services and Drinking Places	\$ 147,935,099	\$ 156,564,591	5.8%
<b>2-digit Total</b>	<b>\$ 172,241,985</b>	<b>\$ 183,156,623</b>	<b>6.3%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$ 42,361,785	\$ 43,977,534	3.8%
812 Personal and Laundry Services	\$ 12,953,089	\$ 13,171,279	1.7%
813 Membership Associations and Organizations	\$ 3,744,955	\$ 3,570,516	-4.7%
814 Private Households	\$ 47,568	\$ 62,938	32.3%
<b>2-digit Total</b>	<b>\$ 59,107,398</b>	<b>\$ 60,782,268</b>	<b>2.8%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$ 3,816,990	\$ 3,855,376	1.0%
922 Justice, Public Order, and Safety Activities	\$ 183,041	\$ 189,614	3.6%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$ 45,250	\$ 36,896	-18.5%
926 Administration of Economic Programs	\$ 1,298,101	\$ 1,179,047	-9.2%
928 National Security and International Affairs	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 5,343,395</b>	<b>\$ 5,261,052</b>	<b>-1.5%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$ 1,541,491	\$ 1,679,271	8.9%
<b>2-digit Total</b>	<b>\$ 1,541,491</b>	<b>\$ 1,679,271</b>	<b>8.9%</b>
<b>Total</b>	<b>\$ 1,807,210,370</b>	<b>\$ 1,876,771,822</b>	<b>3.8%</b>

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)		Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	
Allen County	1.00%	Oct-94	\$1,349,163.36	\$1,437,246.32	6.5%	\$158,785.84	\$188,378.70	18.6%
Anderson County	1.50%	Apr-07	\$648,087.32	\$680,690.34	NA	\$59,864.90	\$74,749.29	NA
Atchison County	1.00%	Oct-04	\$1,605,028.52	\$1,699,250.74	5.9%	\$242,161.03	\$243,933.82	0.7%
Barber County	1.00%	Feb-83	\$702,669.23	\$720,746.86	2.6%	\$127,853.22	\$135,104.89	5.7%
Barton County	1.25%	Apr-03	\$5,093,868.26	\$5,294,804.73	3.9%	\$391,704.46	\$411,742.12	5.1%
Bourbon County	1.00%	Jul-01	\$1,358,812.20	\$1,356,250.19	-0.2%	\$185,673.87	\$236,465.14	27.4%
Brown County	1.00%	Nov-82	\$969,861.54	\$1,004,940.96	3.6%	\$199,028.03	\$158,380.54	-20.4%
Chase County	1.00%	Apr-05	\$176,425.53	\$184,364.02	4.5%	\$66,763.09	\$50,878.68	-23.8%
Chautauqua County	1.00%	Feb-83	\$230,686.90	\$237,311.17	2.9%	\$53,470.05	\$65,205.78	21.9%
Cherokee County	1.50%	Jan-03	\$1,876,728.82	\$1,811,215.45	-3.5%	\$586,581.67	\$587,525.99	0.2%
Cheyenne County	2.00%	Jul-96	\$441,594.03	\$459,778.36	4.1%	\$94,299.59	\$112,474.27	19.3%
Clay County	1.00%	Jan-01	\$787,647.25	\$826,691.59	5.0%	\$76,327.79	\$80,118.20	5.0%
Cloud County	1.00%	Jan-01	\$1,157,546.05	\$1,185,560.32	2.4%	\$112,292.20	\$105,649.88	-5.9%
Cowley County	0.50%	Oct-05	\$967,181.59	\$1,755,944.94	NA	\$112,067.78	\$224,915.08	NA
Crawford County	1.00%	Jul-01	\$4,132,467.21	\$4,151,289.81	0.5%	\$563,002.98	\$568,014.37	0.9%
Decatur County	1.00%	Nov-84	\$214,544.32	\$237,040.41	10.5%	\$56,590.77	\$77,016.12	36.1%
Dickinson County	1.00%	Jul-97	\$1,887,220.13	\$1,957,080.09	3.7%	\$247,942.10	\$212,013.29	-14.5%
Doniphan County	1.00%	Oct-94	\$443,138.54	\$463,872.22	4.7%	\$167,941.69	\$162,631.87	-3.2%
Douglas County	1.00%	Jan-95	\$13,508,529.67	\$13,456,607.42	-0.4%	\$1,113,121.73	\$1,111,028.72	-0.2%
Edwards County	1.00%	Nov-83	\$211,857.57	\$211,249.46	-0.3%	\$32,962.58	\$31,242.39	-5.2%
Elk County	1.00%	Nov-82	\$223,681.60	\$206,145.54	-7.8%	\$22,699.87	\$22,623.12	-0.3%
Ellsworth County	1.00%	Apr-05	\$475,278.94	\$460,850.64	-3.0%	\$69,309.91	\$61,159.44	-11.8%
Finney County	1.00%	Apr-05	\$5,240,546.30	\$5,506,279.57	5.1%	\$482,404.43	\$536,518.75	11.2%
Ford County	1.00%	Oct-97	\$4,148,931.82	\$4,394,179.68	5.9%	\$395,935.48	\$466,554.09	17.8%
Franklin County	1.50%	Jan-93	\$3,995,863.34	\$3,960,418.62	-0.9%	\$425,954.18	\$565,085.81	32.7%
Geary County	1.25%	Oct-06	\$3,211,365.08	\$4,327,654.44	NA	\$275,691.74	\$432,076.83	NA
Gove County	1.75%	Jan-06	\$386,197.16	\$599,363.52	NA	\$44,161.68	\$103,253.36	NA
Graham County	0.25%	Oct-03	\$87,846.57	\$93,380.57	6.3%	\$5,930.01	\$18,821.00	217.4%
Gray County	1.00%	Feb-83	\$435,463.74	\$470,189.96	8.0%	\$78,984.10	\$68,220.81	-13.6%
Greeley County	1.00%	Nov-82	\$128,492.84	\$120,009.00	-6.6%	\$19,900.04	\$27,302.08	37.2%
Greenwood County	1.00%	Jul-95	\$498,637.21	\$501,913.51	0.7%	\$49,162.32	\$57,506.90	17.0%
Hamilton County	0.50%	Jan-93	\$121,582.18	\$133,836.94	10.1%	\$22,607.00	\$22,728.48	0.5%
Harvey County	2.00%	Oct-06	\$3,489,302.69	\$5,650,218.50	NA	\$273,097.34	\$529,180.88	NA
Haskell County	0.50%	Jan-83	\$201,489.37	\$242,974.84	20.6%	\$46,330.30	\$79,162.53	70.9%
Hodgeman County	1.00%	Apr-07	\$0.00	\$9,846.47	NA	\$0.00	\$1,693.83	NA
Jackson County	1.40%	Apr-05	\$1,619,374.25	\$1,524,821.85	-5.8%	\$100,512.55	\$128,775.61	28.1%
Jefferson County	1.00%	Oct-98	\$987,085.60	\$961,935.60	-2.5%	\$161,658.59	\$157,592.80	-2.5%
Jewell County	1.00%	Feb-83	\$180,976.69	\$193,072.99	6.7%	\$37,104.51	\$42,683.59	15.0%
Johnson County	1.10%	Jan-03	\$101,946,581.83	\$103,519,289.51	1.5%	\$25,731,362.78	\$27,083,672.95	5.3%
Kiowa County	1.00%	Nov-82	\$335,960.42	\$323,825.94	-3.6%	\$54,069.17	\$87,934.45	62.6%
Labette County	1.25%	Oct-01	\$2,457,192.29	\$2,572,267.16	4.7%	\$435,094.34	\$368,694.21	-15.3%
Leavenworth County	1.00%	Jan-97	\$5,532,453.02	\$5,598,636.32	1.2%	\$809,127.73	\$907,630.07	12.2%
Lincoln County	1.00%	Feb-83	\$196,167.88	\$209,742.09	6.9%	\$18,233.05	\$20,165.69	10.6%
Logan County	1.00%	Nov-82	\$286,712.77	\$303,682.75	5.9%	\$24,227.06	\$29,828.58	23.1%
Lyon County	0.50%	Jul-99	\$2,037,451.72	\$2,072,470.30	1.7%	\$157,629.15	\$175,734.66	11.5%
Marion County	1.00%	Jul-87	\$867,985.14	\$867,992.62	0.0%	\$116,562.20	\$106,373.31	-8.7%
Mcpherson County	1.00%	Jul-82	\$3,566,761.29	\$3,710,870.88	4.0%	\$573,609.77	\$585,852.32	2.1%
Meade County	1.00%	Nov-84	\$363,726.74	\$377,093.43	3.7%	\$67,913.76	\$84,121.76	23.9%
Miami County	1.25%	Jan-01	\$3,736,831.36	\$3,584,395.38	-4.1%	\$539,808.43	\$557,201.23	3.2%
Mitchell County	1.00%	Nov-82	\$764,347.49	\$780,127.25	2.1%	\$62,751.60	\$64,482.50	2.8%
Montgomery County	0.00%	Oct-02	\$8,319.04	\$6,883.29	-17.3%	\$594.07	\$0.00	-100.0%
Morris County	1.00%	Nov-82	\$484,603.11	\$516,366.18	6.6%	\$51,770.10	\$50,362.83	-2.7%
Nemaha County	1.00%	Nov-82	\$974,483.88	\$923,965.03	-5.2%	\$110,644.31	\$120,108.13	8.6%
Neosho County	1.00%	Oct-00	\$2,198,976.73	\$2,243,391.06	2.0%	\$402,626.03	\$494,834.27	22.9%
Norton County	0.75%	Sep-03	\$364,502.10	\$400,241.95	9.8%	\$117,616.43	\$143,707.78	22.2%
Osage County	1.00%	Nov-82	\$982,823.01	\$983,439.28	0.1%	\$110,884.36	\$110,876.35	0.0%
Osborne County	1.50%	Oct-05	\$401,503.70	\$554,706.84	NA	\$38,106.10	\$50,891.43	NA
Ottawa County	1.00%	Jun-01	\$333,102.25	\$345,981.25	3.9%	\$39,302.10	\$70,137.42	78.5%
Pawnee County	1.00%	Jul-83	\$540,308.94	\$555,885.22	2.9%	\$44,584.31	\$56,896.66	27.6%
Phillips County	5.00%	Jan-06	\$87,152.01	\$282,860.91	NA	\$20,434.85	\$65,454.97	NA
Pottawatomie County	1.00%	Apr-05	\$3,713,360.31	\$3,959,540.00	6.6%	\$283,506.35	\$341,190.95	20.3%
Pratt County	1.00%	Jul-82	\$1,496,379.21	\$1,638,006.13	9.5%	\$121,751.77	\$145,811.92	19.8%
Rawlins County	1.00%	Feb-83	\$184,894.00	\$194,256.13	5.1%	\$54,759.69	\$53,525.45	-2.3%
Reno County	1.00%	Jul-86	\$8,408,707.45	\$8,638,742.06	2.7%	\$734,661.62	\$965,199.26	31.4%
Republic County	2.00%	Jul-03	\$812,551.48	\$778,554.90	-4.2%	\$120,183.88	\$111,988.33	-6.8%
Rice County	1.00%	Nov-82	\$790,745.19	\$787,414.01	-0.4%	\$95,971.75	\$94,137.08	-1.9%
Riley County	1.00%	Jan-99	\$6,554,947.59	\$7,380,250.02	12.6%	\$521,307.87	\$563,317.66	8.1%
Rooks County	0.00%	Oct-00	\$736.26	\$287.71	-60.9%	\$0.00	\$0.00	NA
Russell County	1.50%	Jan-00	\$1,455,577.82	\$1,691,134.97	16.2%	\$166,906.29	\$203,244.46	21.8%

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)		Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	
Saline County	1.00%	Jun-95	\$9,277,497.62	\$9,637,013.43	3.9%	\$673,784.82	\$758,917.51	12.6%
Scott County	1.00%	May-82	\$581,499.80	\$561,323.58	-3.5%	\$57,256.91	\$76,663.11	33.9%
Sedgwick County	2.00%	Jul-05	\$130,494,266.14	\$150,609,653.04	NA	\$12,784,051.96	\$16,693,815.56	NA
Seward County	1.25%	Jan-04	\$4,381,600.84	\$4,744,590.82	8.3%	\$583,040.12	\$908,772.56	55.9%
Shawnee County	1.15%	Jan-05	\$29,582,373.54	\$29,883,214.85	1.0%	\$3,308,859.78	\$3,659,305.20	10.6%
Sheridan County	2.25%	Jul-06	\$221,336.24	\$277,536.76	NA	\$32,883.64	\$53,963.59	NA
Sherman County	1.25%	Apr-02	\$1,194,029.13	\$1,959,117.76	64.1%	\$114,053.25	\$211,424.99	85.4%
Stafford County	1.00%	Nov-84	\$332,890.30	\$357,515.62	7.4%	\$41,446.01	\$44,467.68	7.3%
Stanton County	1.00%	Nov-84	\$201,439.45	\$195,327.65	-3.0%	\$45,933.91	\$59,004.35	28.5%
Sumner County	1.00%	Oct-04	\$1,695,652.87	\$1,705,099.97	0.6%	\$221,606.03	\$220,149.36	-0.7%
Thomas County	1.00%	Nov-82	\$1,291,188.23	\$1,435,767.09	11.2%	\$129,355.79	\$147,131.28	13.7%
Trego County	0.50%	Apr-05	\$174,903.25	\$196,680.55	12.5%	\$20,151.93	\$29,705.51	47.4%
Wabunsee County	1.00%	Oct-06	\$429,159.31	\$367,249.15	NA	\$73,678.57	\$71,989.44	NA
Washington County	1.00%	Feb-83	\$396,544.33	\$416,650.71	5.1%	\$63,423.69	\$75,927.73	19.7%
Wichita County	2.00%	Jan-96	\$427,707.30	\$446,293.54	4.3%	\$86,617.72	\$122,833.68	41.8%
Wilson County	1.00%	Oct-00	\$760,314.40	\$858,007.87	12.8%	\$155,189.16	\$156,491.05	0.8%
Woodson County	1.00%	Oct-05	\$125,644.57	\$220,968.34	NA	\$14,446.67	\$35,941.96	NA
Wyandotte County	1.00%	Jan-84	\$19,394,543.29	\$21,321,503.82	9.9%	\$3,070,811.92	\$3,320,689.22	8.1%
Abilene	0.01%	Jan-06	\$767,073.17	\$584,169.79	NA	\$93,813.87	\$46,010.88	NA
Almena	0.50%	Apr-03	\$10,178.47	\$10,627.94	4.4%	\$2,987.20	\$1,979.78	-33.7%
Altamont	1.00%	Jul-99	\$54,584.06	\$59,231.47	8.5%	\$17,103.11	\$16,119.83	-5.7%
Americus	0.50%	Apr-87	\$13,532.23	\$12,892.55	-4.7%	\$1,797.17	\$2,156.03	20.0%
Andover	1.75%	Jan-06	\$1,289,383.41	\$2,067,260.54	NA	\$138,236.28	\$295,826.70	NA
Anthony	1.50%	Jan-01	\$409,671.03	\$406,508.13	-0.8%	\$29,733.52	\$47,203.10	58.8%
Argonia	1.00%	Jan-91	\$27,230.24	\$27,009.60	-0.8%	\$3,673.77	\$3,405.08	-7.3%
Arkansas City	1.00%	Apr-85	\$1,382,049.81	\$1,483,449.94	7.3%	\$180,520.07	\$182,124.53	0.9%
Arma	0.50%	Nov-82	\$35,293.60	\$34,061.84	-3.5%	\$6,694.87	\$8,047.33	20.2%
Atchison	1.00%	Aug-83	\$1,381,349.39	\$1,391,697.26	0.7%	\$176,737.13	\$168,492.46	-4.7%
Attica	1.00%	Apr-07	\$0.00	\$6,285.03	NA	\$0.00	\$351.77	NA
Auburn	1.00%	Jul-84	\$93,298.93	\$92,663.00	-0.7%	\$7,224.21	\$8,845.96	22.4%
Augusta	1.00%	Oct-06	\$444,785.92	\$698,334.70	NA	\$42,022.89	\$67,668.83	NA
Axtell	1.00%	Apr-07	\$0.00	\$7,842.69	NA	\$0.00	\$1,301.45	NA
Baldwin City	1.00%	Jul-91	\$333,060.19	\$325,611.05	-2.2%	\$31,729.41	\$37,324.83	17.6%
Basehor	1.00%	Oct-95	\$213,132.88	\$225,501.48	5.8%	\$71,335.83	\$73,368.27	2.8%
Baxter Springs	1.00%	Jul-85	\$345,323.78	\$346,999.76	0.5%	\$75,049.56	\$88,258.64	17.6%
Belle Plaine	1.00%	Oct-89	\$83,693.43	\$85,034.73	1.6%	\$11,597.87	\$10,541.89	-9.1%
Beloit	0.50%	Jul-01	\$291,987.60	\$294,543.27	0.9%	\$19,602.38	\$19,466.65	-0.7%
Benton	1.00%	Oct-99	\$44,412.47	\$52,368.55	17.9%	\$10,059.48	\$11,538.74	14.7%
Blue Rapids	1.00%	Jan-05	\$75,154.43	\$86,749.90	15.4%	\$8,122.59	\$10,855.42	33.6%
Bonner Springs	1.50%	Apr-05	\$2,724,094.19	\$2,906,027.79	6.7%	\$226,167.11	\$314,149.22	38.9%
Bronson	1.00%	Jan-97	\$13,568.91	\$14,926.65	10.0%	\$807.61	\$1,089.35	34.9%
Burden	1.00%	Jan-96	\$29,249.71	\$33,412.60	14.2%	\$5,549.21	\$4,634.98	-16.5%
Burlington	1.00%	Jan-05	\$344,466.09	\$346,932.20	0.7%	\$44,416.84	\$42,143.51	-5.1%
Caldwell	1.00%	Nov-82	\$86,765.47	\$81,115.48	-6.5%	\$16,014.53	\$14,137.07	-11.7%
Caney	2.75%	Apr-03	\$412,746.56	\$410,263.72	-0.6%	\$70,890.87	\$85,298.00	20.3%
Carbondale	1.00%	Apr-05	\$73,469.83	\$69,972.31	-4.8%	\$6,686.30	\$5,802.11	-13.2%
Cedar Vale	1.00%	Oct-97	\$33,616.69	\$35,172.84	4.6%	\$10,668.11	\$10,918.05	2.3%
Chanute	1.00%	Nov-87	\$1,724,133.28	\$1,765,243.63	2.4%	\$301,324.65	\$375,894.59	24.7%
Chase	0.50%	Oct-06	\$0.00	\$6,915.60	NA	\$0.00	\$522.14	NA
Cherryvale	1.75%	Jul-01	\$295,378.46	\$324,458.67	9.8%	\$36,690.78	\$36,610.13	-0.2%
Chetopa	1.50%	Jan-02	\$103,765.11	\$104,857.73	1.1%	\$14,238.21	\$19,482.29	36.8%
Clafin	0.50%	Oct-05	\$13,299.58	\$23,241.94	NA	\$1,241.65	\$2,624.39	NA
Clay Center	1.00%	Nov-84	\$622,669.28	\$650,123.94	4.4%	\$43,034.38	\$43,790.80	1.8%
Coffeyville	2.50%	Oct-02	\$3,639,961.30	\$3,987,786.79	9.6%	\$452,670.49	\$682,030.16	50.7%
Colby	0.25%	Apr-05	\$274,787.60	\$311,760.51	13.5%	\$22,255.32	\$21,683.94	-2.6%
Coldwater	1.00%	Jul-98	\$104,145.38	\$104,346.69	0.2%	\$14,713.12	\$13,150.21	-10.6%
Collyer	1.00%	Jan-01	\$5,806.46	\$7,531.30	29.7%	\$852.92	\$710.45	-16.7%
Columbus	1.00%	Jul-97	\$396,854.49	\$396,028.88	-0.2%	\$65,892.87	\$72,816.55	10.5%
Concordia	1.00%	Feb-83	\$940,990.03	\$966,572.97	2.7%	\$53,090.68	\$55,920.85	5.3%
Conway Springs	1.00%	Oct-89	\$64,386.14	\$56,184.43	-12.7%	\$11,022.33	\$7,853.90	-28.7%
Cottonwood Falls	1.00%	Jan-91	\$56,625.48	\$54,766.60	-3.3%	\$5,759.00	\$5,003.43	-13.1%
Council Grove	1.00%	Oct-03	\$320,871.32	\$343,220.77	7.0%	\$22,316.24	\$20,293.83	-9.1%
Dearing	1.00%	Apr-03	\$17,165.33	\$16,690.17	-2.8%	\$3,493.60	\$2,576.83	-26.2%
Deerfield	1.00%	Oct-94	\$22,228.86	\$21,526.72	-3.2%	\$2,272.82	\$2,609.88	14.8%
Delphos	1.00%	Nov-84	\$22,974.06	\$8,611.80	-62.5%	\$2,728.89	\$2,597.07	-4.8%
Derby	0.50%	Apr-03	\$1,422,356.79	\$1,466,558.67	3.1%	\$112,742.44	\$131,863.36	17.0%
DeSoto	1.75%	Jul-02	\$602,690.22	\$633,152.55	5.1%	\$198,212.54	\$205,206.83	3.5%
Dighton	1.00%	Jul-83	\$95,134.16	\$96,893.55	1.8%	\$18,398.51	\$31,814.42	72.9%
Dodge City	1.00%	Oct-97	\$3,772,797.20	\$3,970,843.06	5.2%	\$318,520.73	\$366,845.40	15.2%

**Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007**

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	Percent Change	Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	Percent Change
Douglass	1.00%	Jan-95	\$85,959.86	\$88,925.71	3.5%	\$13,273.40	\$13,728.00	3.4%
Easton	1.00%	Jul-85	\$17,835.47	\$20,379.94	14.3%	\$6,065.54	\$7,340.83	21.0%
Edgerton	1.00%	Jul-85	\$52,284.81	\$51,492.68	-1.5%	\$16,012.27	\$16,155.00	0.9%
Edna	1.00%	Jan-89	\$27,342.30	\$22,091.82	-19.2%	\$3,428.02	\$4,175.96	21.8%
Edwardsville	1.00%	Jan-86	\$211,137.54	\$203,566.27	-3.6%	\$87,556.80	\$79,394.78	-9.3%
Effingham	1.00%	Nov-83	\$27,628.01	\$23,728.65	-14.1%	\$3,848.00	\$4,439.66	15.4%
El Dorado	1.00%	Oct-89	\$1,986,430.46	\$2,086,065.06	5.0%	\$163,651.20	\$141,856.93	-13.3%
Elkhart	1.00%	Jan-95	\$209,559.64	\$208,989.16	-0.3%	\$60,551.93	\$43,774.35	-27.7%
Ellinwood	0.50%	Jan-07	\$0.00	\$16,430.72	NA	\$0.00	\$1,774.85	NA
Ellis	2.00%	Oct-06	\$134,103.58	\$209,147.55	NA	\$14,047.08	\$28,709.69	NA
Ellsworth	1.25%	Jul-00	\$330,644.85	\$329,683.57	-0.3%	\$37,113.25	\$29,049.48	-21.7%
Elwood	1.00%	Nov-84	\$131,056.31	\$155,123.46	18.4%	\$44,432.72	\$44,381.94	-0.1%
Emporia	1.00%	Jan-95	\$3,765,617.70	\$3,805,626.96	1.1%	\$249,419.95	\$269,691.71	8.1%
Erie	1.00%	Jan-88	\$96,072.08	\$84,824.42	-11.7%	\$18,557.07	\$11,864.84	-36.1%
Eudora	0.50%	Nov-82	\$134,665.78	\$153,061.59	13.7%	\$21,056.01	\$28,791.72	36.7%
Eureka	0.00%	Jul-95	\$146,764.00	\$266,392.36	81.5%	\$12,088.90	\$19,094.46	58.0%
Fairway	1.00%	Jul-86	\$297,384.19	\$304,261.95	2.3%	\$81,968.15	\$88,055.34	7.4%
Florence	1.00%	Apr-05	\$39,468.45	\$48,599.77	23.1%	\$3,300.19	\$3,605.80	9.3%
Fontana	0.50%	Jul-97	\$3,561.64	\$2,445.93	-31.3%	\$912.57	\$723.91	-20.7%
Fort Scott	1.00%	Jan-84	\$1,122,179.55	\$1,132,805.20	0.9%	\$107,687.67	\$154,542.68	43.5%
Frankfort	1.00%	Apr-03	\$84,293.06	\$89,601.65	6.3%	\$7,684.08	\$7,907.13	2.9%
Fredonia	1.50%	Apr-06	\$321,360.60	\$484,426.68	NA	\$33,716.31	\$54,256.11	NA
Frontenac	1.00%	Jan-95	\$300,451.78	\$304,632.22	1.4%	\$44,591.94	\$46,484.10	4.2%
Galena	1.00%	Jul-84	\$130,328.03	\$128,891.28	-1.1%	\$70,753.42	\$57,631.38	-18.5%
Garden City	1.00%	Jul-94	\$4,213,133.79	\$4,383,910.49	4.1%	\$234,544.03	\$257,079.16	9.6%
Gardner	1.50%	Jan-06	\$1,426,329.19	\$2,153,896.84	NA	\$422,151.55	\$593,819.38	NA
Garnett	0.50%	Jan-99	\$233,533.24	\$225,516.47	-3.4%	\$13,380.62	\$15,419.58	15.2%
Gas	1.00%	Jan-91	\$40,809.63	\$0.00	-100.0%	\$1,612.04	\$1,668.05	3.5%
Geneseo	0.50%	Oct-05	\$2,952.72	\$4,873.45	NA	\$455.48	\$785.37	NA
Girard	1.00%	Jan-01	\$270,414.71	\$255,754.70	-5.4%	\$53,702.84	\$63,741.48	18.7%
Glade	1.00%	Jan-01	\$15,427.01	\$16,163.87	4.8%	\$675.30	\$535.79	-20.7%
Glasco	1.00%	Jul-83	\$21,894.12	\$22,381.58	2.2%	\$2,195.09	\$2,798.43	27.5%
Grandview Plaza	1.00%	Apr-99	\$42,570.06	\$52,146.92	22.5%	\$3,318.06	\$4,009.44	20.8%
Great Bend	0.50%	Apr-00	\$1,519,782.66	\$1,562,707.19	2.8%	\$100,537.31	\$105,983.08	5.4%
Greensburg	0.50%	Oct-06	\$0.00	\$52,992.79	NA	\$0.00	\$4,786.63	NA
Grinnell	0.25%	Jan-03	\$6,397.19	\$6,480.41	1.3%	\$572.25	\$1,061.40	85.5%
Harper	1.00%	Jan-01	\$253,405.68	\$230,015.88	-9.2%	\$19,370.91	\$23,307.36	20.3%
Hays	1.75%	Jan-05	\$7,672,447.16	\$7,889,510.34	2.8%	\$534,188.37	\$551,682.28	3.3%
Herington	1.50%	Apr-06	\$218,676.67	\$317,532.34	NA	\$20,017.83	\$37,510.72	NA
Hiawatha	1.00%	Apr-05	\$517,217.06	\$572,446.52	10.7%	\$81,490.12	\$63,461.38	-22.1%
Hill City	1.00%	Jul-85	\$219,353.33	\$232,069.53	5.8%	\$9,398.46	\$23,028.65	145.0%
Hillsboro	0.50%	May-85	\$273,738.29	\$348,572.00	27.3%	\$15,150.56	\$21,155.06	39.6%
Hoisington	0.50%	Oct-05	\$52,638.68	\$88,963.25	NA	\$3,049.06	\$7,853.81	NA
Holton	0.25%	Jan-95	\$200,508.54	\$188,854.99	-5.8%	\$8,086.53	\$8,534.20	5.5%
Horton	1.00%	Jul-87	\$120,466.10	\$128,095.22	6.3%	\$17,336.03	\$18,500.88	6.7%
Hugoton	1.50%	Apr-07	\$359,975.34	\$389,135.34	NA	\$58,685.47	\$131,892.40	NA
Humboldt	1.00%	Oct-03	\$101,514.65	\$110,956.46	9.3%	\$18,503.29	\$21,667.50	17.1%
Hutchinson	0.75%	Apr-94	\$5,194,803.50	\$5,321,725.23	2.4%	\$379,646.49	\$410,685.07	8.2%
Independence	2.25%	Oct-02	\$4,054,686.53	\$4,183,838.92	3.2%	\$297,426.08	\$300,963.12	1.2%
Iola	1.00%	Jan-90	\$945,106.08	\$978,280.83	3.5%	\$70,111.06	\$99,973.51	42.6%
Junction City	1.00%	Nov-82	\$2,834,012.05	\$3,341,338.66	17.9%	\$164,364.72	\$214,965.92	30.8%
Kanopolis	1.00%	Jul-85	\$20,584.07	\$15,435.97	-25.0%	\$2,734.81	\$3,600.27	31.6%
Kansas City	1.25%	Oct-04	\$21,170,985.55	\$23,526,299.67	11.1%	\$3,463,590.27	\$3,721,794.62	7.5%
Kincaid	1.00%	Jul-99	\$4,758.22	\$6,004.27	26.2%	\$1,288.12	\$875.68	-32.0%
Kingman	1.00%	Jan-05	\$364,723.42	\$373,157.27	2.3%	\$34,887.50	\$33,422.95	-4.2%
Kinsley	1.00%	Apr-07	\$0.00	\$7,565.32	NA	\$0.00	\$604.88	NA
Kiowa	1.00%	Jan-01	\$105,304.74	\$102,885.63	-2.3%	\$7,617.98	\$18,200.18	138.9%
LaCrosse	1.00%	Jan-96	\$111,234.30	\$106,829.74	-4.0%	\$6,965.84	\$7,919.14	13.7%
LaCygne	1.00%	Oct-88	\$89,860.06	\$91,971.28	2.3%	\$41,140.02	\$45,087.73	9.6%
Lakin	1.00%	Jul-83	\$142,125.48	\$134,188.17	-5.6%	\$24,285.02	\$22,064.54	-9.1%
Lansing	1.00%	Jan-89	\$676,403.81	\$685,318.65	1.3%	\$91,002.10	\$108,674.15	19.4%
Larned	0.50%	Apr-05	\$212,010.18	\$217,672.80	2.7%	\$11,691.42	\$14,213.84	21.6%
Lawrence	1.00%	Oct-90	\$12,195,663.76	\$12,302,590.50	0.9%	\$907,881.90	\$917,494.38	1.1%
Leavenworth	1.00%	Mar-85	\$3,507,460.78	\$3,478,169.75	-0.8%	\$345,412.82	\$395,958.21	14.6%
Leawood	1.53%	Apr-07	\$5,714,666.56	\$6,104,095.92	NA	\$1,162,458.59	\$1,437,015.47	NA
Lenexa	1.13%	Oct-00	\$10,162,138.75	\$10,563,429.06	3.9%	\$4,757,070.42	\$5,034,213.95	5.8%
Liberal	1.40%	Jul-06	\$3,218,788.84	\$4,576,371.85	NA	\$331,068.46	\$640,166.42	NA
Lindsborg	1.00%	Jul-00	\$236,986.67	\$223,105.74	-5.9%	\$23,474.72	\$21,458.89	-8.6%
Linwood	1.00%	Apr-03	\$26,351.58	\$24,349.31	-7.6%	\$9,429.41	\$9,410.17	-0.2%



## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007

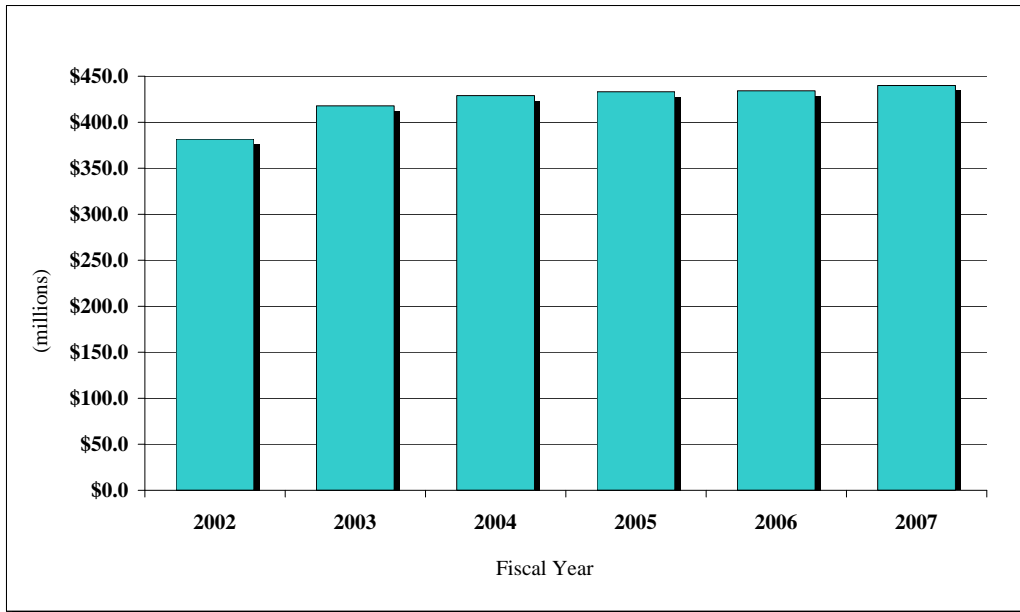
County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)		Fiscal Year 2006 (July 05 - June 06)	Fiscal Year 2007 (July 06 - June 07)	
Longford	1.00%	Jan-89	\$5,320.50	\$5,327.93	0.1%	\$1,091.91	\$1,004.89	-8.0%
Louisburg	1.00%	Jan-97	\$632,772.84	\$620,642.05	-1.9%	\$80,880.95	\$82,272.06	1.7%
Lyndon	1.00%	Jan-99	\$96,416.09	\$95,151.63	-1.3%	\$6,091.21	\$10,748.75	76.5%
Lyons	0.50%	Oct-01	\$179,651.74	\$175,622.77	-2.2%	\$13,607.27	\$17,446.60	28.2%
Manhattan	1.00%	Jan-07	\$9,064,084.05	\$10,308,325.08	NA	\$620,263.97	\$732,836.84	NA
Mankato	0.50%	Oct-05	\$32,586.50	\$63,983.91	NA	\$4,029.24	\$9,410.08	NA
Maple Hill	0.75%	Jan-03	\$21,133.85	\$23,211.74	9.8%	\$4,065.02	\$2,663.29	-34.5%
Marion	0.75%	Jul-01	\$125,073.16	\$123,588.13	-1.2%	\$13,158.98	\$17,358.86	31.9%
Marysville	1.00%	Oct-99	\$712,318.13	\$712,611.36	0.0%	\$58,585.23	\$59,039.63	0.8%
Mayfield	0.50%	Nov-82	\$3,878.52	\$3,798.83	-2.1%	\$312.66	\$1,158.69	270.6%
McPherson	0.50%	Oct-02	\$1,060,796.52	\$1,117,069.19	5.3%	\$91,574.52	\$110,100.13	20.2%
Medicine Lodge	0.75%	Jul-06	\$158,671.95	\$225,316.52	NA	\$20,249.82	\$28,752.76	NA
Merriam	1.25%	Jan-01	\$5,799,801.55	\$5,850,915.75	0.9%	\$731,168.03	\$670,209.70	-8.3%
Miltonvale	1.00%	Jul-87	\$43,245.77	\$47,318.42	9.4%	\$20,214.01	\$13,822.50	-31.6%
Minneapolis	1.00%	Apr-05	\$181,241.29	\$187,604.16	3.5%	\$13,161.58	\$16,912.84	28.5%
Minneola	1.00%	Jul-99	\$39,327.86	\$36,706.10	-6.7%	\$4,467.54	\$4,512.39	1.0%
Mission	1.25%	Oct-02	\$2,793,215.54	\$2,587,575.84	-7.4%	\$570,579.91	\$659,309.65	15.6%
Mission Hills	1.00%	Jan-05	\$418,673.27	\$418,950.53	0.1%	\$115,481.37	\$141,929.27	22.9%
Moran	0.50%	Jul-84	\$17,948.82	\$18,774.17	4.6%	\$2,839.42	\$2,747.01	-3.3%
Morland	1.00%	Oct-96	\$11,422.30	\$10,413.23	-8.8%	\$1,407.76	\$1,227.57	-12.8%
Moscow	1.00%	Oct-03	\$18,290.96	\$17,601.72	-3.8%	\$10,378.69	\$34,256.64	230.1%
Mound City	1.00%	Jul-93	\$99,547.44	\$112,846.90	13.4%	\$9,593.14	\$9,256.05	-3.5%
Neodesha	2.00%	Oct-92	\$432,567.93	\$437,239.99	1.1%	\$69,530.55	\$74,364.34	7.0%
Ness City	1.00%	Oct-02	\$177,161.02	\$179,161.85	1.1%	\$11,737.21	\$12,972.89	10.5%
Norton	0.50%	Apr-93	\$187,688.80	\$193,666.33	3.2%	\$19,393.58	\$40,827.43	110.5%
Oak Hill	0.00%	Jan-07	\$0.00	\$176.37	NA	\$0.00	\$29.96	NA
Ogden	1.00%	Nov-82	\$59,797.04	\$72,488.83	21.2%	\$6,849.05	\$8,843.31	29.1%
Olathe	1.13%	Apr-00	\$22,052,009.08	\$22,522,601.71	2.1%	\$2,497,963.27	\$2,688,251.40	7.6%
Olpe	0.50%	Apr-05	\$14,784.20	\$17,712.86	19.8%	\$2,200.63	\$5,145.44	133.8%
Onaga	1.00%	Nov-82	\$66,246.09	\$63,570.63	-4.0%	\$7,895.76	\$10,565.71	33.8%
Osage City	1.00%	Oct-03	\$341,138.58	\$346,220.13	1.5%	\$19,709.35	\$26,928.91	36.6%
Osawatomie	0.50%	Jul-81	\$118,614.01	\$116,425.05	-1.8%	\$16,473.64	\$18,405.75	11.7%
Oswego	1.00%	Jul-95	\$135,962.80	\$138,258.97	1.7%	\$18,157.31	\$18,189.29	0.2%
Ottawa	1.10%	Jul-06	\$1,224,959.05	\$2,017,686.99	NA	\$99,381.47	\$254,088.08	NA
Overbrook	1.00%	Jan-99	\$85,966.19	\$89,381.62	4.0%	\$5,462.00	\$8,166.79	49.5%
Overland Park	1.13%	Apr-99	\$40,267,999.25	\$40,496,107.19	0.6%	\$12,038,471.35	\$12,476,062.97	3.6%
Oxford	1.00%	Nov-84	\$62,367.90	\$57,548.61	-7.7%	\$8,377.00	\$8,431.02	0.6%
Paola	1.00%	Oct-96	\$1,235,863.10	\$1,242,808.92	0.6%	\$101,451.14	\$100,580.70	-0.9%
Parker	1.00%	Oct-03	\$21,656.95	\$22,045.82	1.8%	\$2,239.46	\$2,618.69	16.9%
Parsons	1.00%	Jan-97	\$1,428,314.63	\$1,505,602.30	5.4%	\$194,847.26	\$160,165.50	-17.8%
Paxico	1.00%	Oct-96	\$10,415.75	\$12,159.86	16.7%	\$1,339.27	\$3,241.04	142.0%
Peabody	1.00%	Apr-07	\$0.00	\$4,664.43	NA	\$0.00	\$455.26	NA
Perry	0.50%	Jul-81	\$41,285.16	\$41,429.63	0.3%	\$4,019.63	\$3,769.95	-6.2%
Phillipsburg	1.00%	Jul-01	\$381,247.21	\$389,668.17	2.2%	\$49,601.82	\$58,230.91	17.4%
Pittsburg	0.50%	Oct-99	\$1,474,632.86	\$2,012,711.34	36.5%	\$158,670.97	\$205,453.43	29.5%
Plainville	1.00%	Apr-97	\$255,510.64	\$272,344.26	6.6%	\$18,596.81	\$25,878.71	39.2%
Pleasanton	1.00%	Oct-95	\$138,975.18	\$154,835.12	11.4%	\$11,379.45	\$15,299.97	34.5%
Pomona	1.00%	Dec-27	\$50,271.09	\$50,339.33	0.1%	\$5,312.98	\$7,051.34	32.7%
Prairie Village	1.00%	Feb-84	\$1,968,888.26	\$1,986,262.37	0.9%	\$346,348.53	\$342,369.42	-1.1%
Pratt	0.75%	Jan-05	\$962,332.61	\$1,034,774.22	7.5%	\$41,827.26	\$55,466.78	32.6%
Princeton	0.50%	Jul-95	\$9,171.02	\$7,487.83	-18.4%	\$1,024.52	\$1,172.68	14.5%
Protection	1.00%	Jan-99	\$43,836.47	\$49,344.57	12.6%	\$3,892.39	\$5,030.45	29.2%
Ransom	0.50%	Oct-93	\$13,290.93	\$13,161.56	-1.0%	\$1,385.56	\$1,240.39	-10.5%
Richmond	0.25%	Apr-05	\$4,747.87	\$5,718.97	20.5%	\$1,279.14	\$999.45	-21.9%
Riley	1.00%	Jul-92	\$56,080.85	\$57,224.35	2.0%	\$11,455.36	\$9,398.10	-18.0%
Roeland Park	1.25%	Apr-03	\$1,273,970.63	\$1,581,376.83	24.1%	\$122,432.46	\$111,833.43	-8.7%
Rolla	1.00%	Jan-97	\$19,866.39	\$17,702.34	-10.9%	\$4,554.72	\$6,264.62	37.5%
Rose Hill	1.00%	Oct-00	\$171,670.74	\$191,245.71	11.4%	\$30,252.41	\$37,064.05	22.5%
Rossville	1.00%	Oct-86	\$90,723.94	\$104,719.14	15.4%	\$4,830.52	\$7,199.30	49.0%
Sabetha	0.50%	Jul-91	\$197,504.54	\$178,022.23	-9.9%	\$19,595.34	\$19,512.62	-0.4%
Saint Marys	1.00%	Nov-84	\$184,578.37	\$182,902.14	-0.9%	\$26,946.74	\$26,025.62	-3.4%
Saint Paul	1.00%	Apr-98	\$45,987.15	\$52,583.69	14.3%	\$11,720.05	\$14,879.44	27.0%
Salina	0.75%	Jan-99	\$6,570,116.32	\$6,875,893.93	4.7%	\$452,543.16	\$505,307.89	11.7%
Satanta	0.50%	Jan-87	\$45,508.87	\$51,329.49	12.8%	\$7,513.69	\$7,802.15	3.8%
Scammon	1.00%	Apr-88	\$16,814.65	\$16,813.33	0.0%	\$7,128.64	\$5,618.76	-21.2%
Scott City	0.50%	Apr-07	\$0.00	\$15,967.28	NA	\$0.00	\$1,934.58	NA
Sedan	1.50%	Apr-05	\$151,618.77	\$157,664.04	4.0%	\$22,865.83	\$19,281.84	-15.7%
Seneca	1.00%	Apr-07	\$0.00	\$29,675.89	NA	\$0.00	\$4,062.47	NA
Shawnee	1.25%	Apr-05	\$10,427,055.48	\$10,558,795.60	1.3%	\$2,073,085.17	\$1,901,269.53	-8.3%

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2006 and FY 2007

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Sales Tax</u>		<u>Percent Change</u>	<u>Use Tax</u>		<u>Percent Change</u>
			<u>Fiscal Year 2006 (July 05 - June 06)</u>	<u>Fiscal Year 2007 (July 06 - June 07)</u>		<u>Fiscal Year 2006 (July 05 - June 06)</u>	<u>Fiscal Year 2007 (July 06 - June 07)</u>	
Smith Center	0.50%	Jan-01	\$101,241.38	\$101,368.21	0.1%	\$10,299.02	\$10,885.26	5.7%
South Hutchinson	0.50%	Jan-93	\$195,086.23	\$239,410.25	22.7%	\$24,053.79	\$19,856.45	-17.4%
Spivey	0.50%	Jan-79	\$44,489.08	\$43,683.77	-1.8%	\$822.49	\$123.12	-85.0%
Spring Hill	1.00%	Feb-84	\$449,897.75	\$451,321.89	0.3%	\$87,094.96	\$100,867.41	15.8%
Stockton	1.50%	Jan-99	\$195,384.49	\$202,308.09	3.5%	\$16,349.16	\$15,869.01	-2.9%
Strong City	1.00%	Jan-90	\$51,834.70	\$52,805.02	1.9%	\$4,065.41	\$4,091.01	0.6%
Sublette	0.50%	Jan-83	\$59,884.65	\$58,794.97	-1.8%	\$13,808.48	\$10,067.61	-27.1%
Syracuse	1.00%	Jun-84	\$164,631.69	\$180,403.93	9.6%	\$19,838.78	\$22,453.83	13.2%
Thayer	1.00%	Jul-95	\$35,562.89	\$39,016.22	9.7%	\$4,181.60	\$5,227.80	25.0%
Tonganoxie	1.00%	Jul-89	\$433,924.35	\$448,842.68	3.4%	\$57,853.75	\$49,356.24	-14.7%
Topeka	1.00%	Nov-82	\$23,542,180.83	\$23,904,708.27	1.5%	\$2,267,583.97	\$2,875,280.33	26.8%
Toronto	0.50%	Nov-82	\$6,899.70	\$5,977.04	-13.4%	\$705.86	\$512.71	-27.4%
Towanda	1.00%	Jul-95	\$62,749.83	\$64,785.36	3.2%	\$31,380.27	\$29,617.39	-5.6%
Troy	1.00%	Oct-07	\$0.00	\$252.16	NA	\$31,380.27	\$0.00	NA
Udall	1.00%	Oct-05	\$21,654.89	\$41,196.20	NA	\$2,135.41	\$7,510.35	NA
Ulysses	1.00%	Nov-83	\$684,282.00	\$772,124.13	12.8%	\$146,680.62	\$169,655.81	15.7%
Valley Falls	1.00%	Apr-07	\$0.00	\$5,006.62	NA	\$0.00	\$703.89	NA
Wakeeney	1.00%	Feb-83	\$248,800.86	\$262,544.45	5.5%	\$17,314.02	\$23,903.33	38.1%
Wakefield	1.00%	Nov-82	\$33,218.07	\$34,073.31	2.6%	\$5,646.41	\$7,733.83	37.0%
Wamego	1.75%	Jan-93	\$815,264.27	\$889,035.65	9.0%	\$120,240.82	\$125,450.93	4.3%
Waterville	1.00%	Apr-05	\$44,682.87	\$41,041.39	-8.1%	\$3,262.35	\$5,474.78	67.8%
Wathena	1.00%	Oct-06	\$0.00	\$57,617.99	NA	\$0.00	\$16,353.46	NA
Weir	0.01	30987	\$30,184.62	\$29,288.40	-3.0%	\$5,271.56	\$7,585.80	43.9%
Wellington	0.0125	34335	\$1,159,676.26	\$1,171,698.41	1.0%	\$108,935.70	\$116,433.34	6.9%
Wellsville	0.005	33970	\$72,530.71	\$68,279.70	-5.9%	\$9,162.33	\$9,094.03	-0.7%
Westmoreland	0.01	33970	\$59,302.65	\$63,534.11	7.1%	\$5,207.66	\$5,372.94	3.2%
Westwood	0.01	30713	\$187,177.62	\$182,412.55	-2.5%	\$53,830.77	\$36,560.58	-32.1%
Westwood Hills	0.01	30713	\$19,621.08	\$16,908.37	-13.8%	\$4,577.84	\$7,303.86	59.5%
Williamsburg	0.01	35339	\$12,947.91	\$15,750.06	21.6%	\$3,999.54	\$5,357.08	33.9%
Wilson	0.01	30560	\$55,799.85	\$58,741.35	5.3%	\$12,936.17	\$9,226.50	-28.7%
Winfield	0.01	30987	\$1,443,425.83	\$1,528,619.33	5.9%	\$96,310.51	\$136,861.92	42.1%
Yates Center	0.0175	37257	\$231,060.94	\$229,385.02	-0.7%	\$20,902.42	\$32,874.15	57.3%
Horsethief Reservoir	0.005	38626	\$860,863.37	\$1,571,757.33	NA	\$82,047.90	\$163,376.28	NA
Statewide			\$685,362,652.43	\$734,039,192.27	7.1%	\$102,279,757.93	\$114,752,186.78	12.2%

## 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>
2002	\$381,593,249	4.5%
2003	\$417,801,358	9.5%
2004	\$429,032,527	2.7%
2005	\$433,086,627	0.9%
2006	\$434,105,057	0.2%
2007	\$439,898,005	1.3%

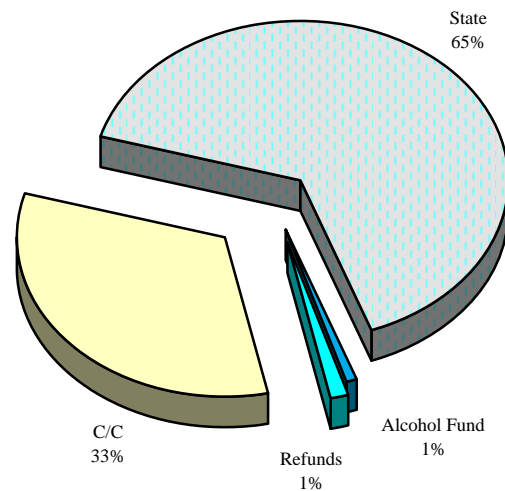
## Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type	Fiscal Year <u>2006</u>	Fiscal Year <u>2007</u>	Percent <u>Change</u>
Regular (Gasoline and Gasohol)	\$309,831,703	\$314,750,477	1.6%
Special (Diesel) Fuel	\$110,066,359	\$111,296,886	1.1%
LP Gas Fuel	\$255,372	\$225,641	(11.6%)
Interstate Motor Fuel	\$13,787,075	\$13,382,212	(2.9%)
Motor Carrier Trip Permits	<u>\$164,548</u>	<u>\$242,792</u>	47.6%
Total (Gross)	\$434,105,057	\$439,898,008	1.3%

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

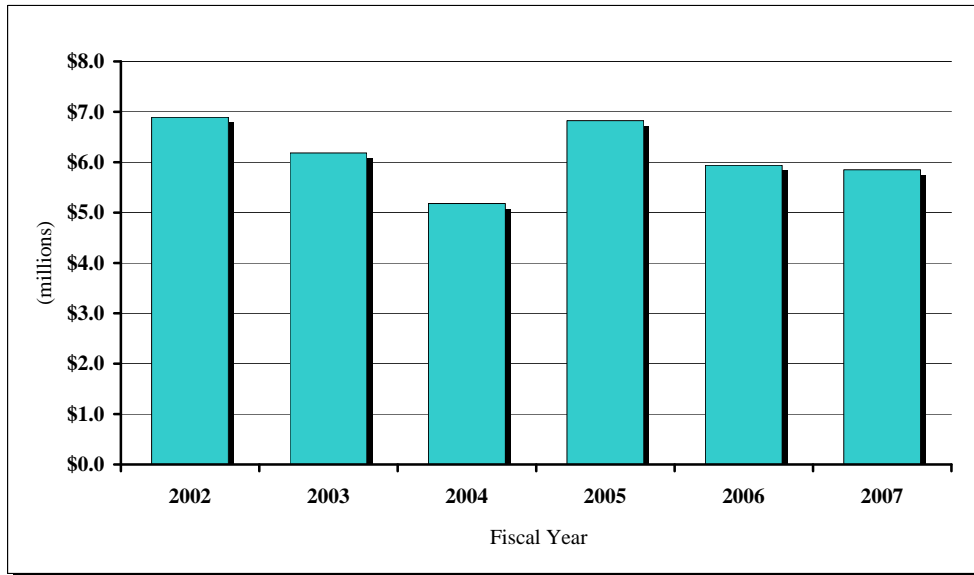
Note: Kansas Department of Revenue began to initiate fund transfers on a quarterly basis to provide consistency, thus the appearance of an increase in interstate motor fuel tax dollars.

State Highway Fund	\$285,753,841
Special City/County Highway Fund	\$144,792,854
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$5,851,313</u>
Total	\$439,898,008



## Motor Fuel Refund Amounts

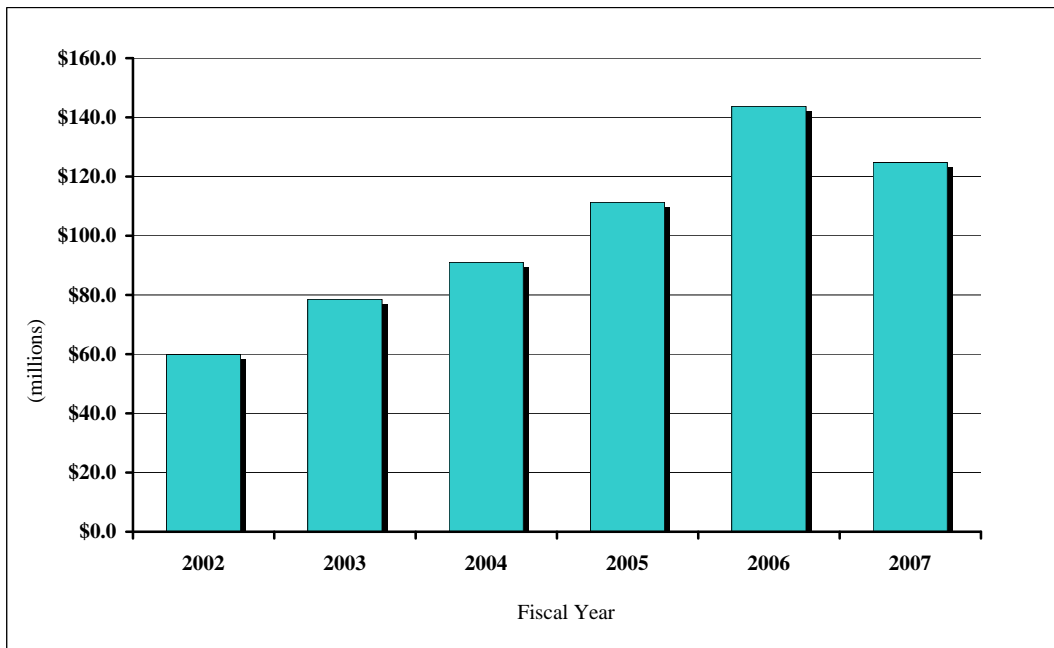
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2002	\$6,892,632	9.9%
2003	\$6,182,820	-10.3%
2004	\$5,179,968	-16.2%
2005	\$6,826,248	31.8%
2006	\$5,938,769	-13.0%
2007	\$5,851,313	-1.5%

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

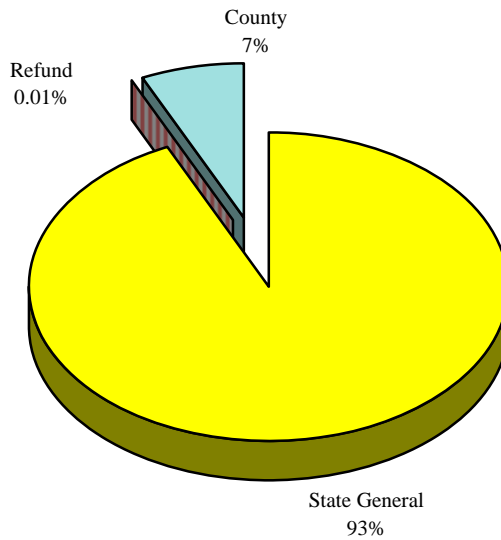
The Fiscal Year 2002 natural gas decrease is due to a reduction in price and production, while Fiscal Years 2003 through 2006 increase is due to an increase in the price of oil and natural gas. The natural gas decrease in Fiscal Year 2007 is due to a decrease in the price per mcf and to a continued decrease in production.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
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%
2006	\$39,670,076	\$104,050,568	\$143,720,644	29.1%
2007	\$39,140,891	\$85,626,051	\$124,766,942	-13.2%

## 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 2007

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>
Oil	\$36,401,028	\$0	\$2,739,863
Natural Gas	\$79,623,654	\$9,219	\$5,993,178
Total	\$116,024,682	\$9,219	\$8,733,041
Gross Total all Funds			\$124,766,942

## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2006

Calendar Year 2006: January 2006 through December 2006

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	Ellis	3,298,657	41	Allen	247,052	81	Lyon	13,465
2	Rooks	2,041,451	42	Kearny	243,415	82	Geary	13,141
3	Russell	1,816,107	43	Rawlins	239,982	83	Dickinson	12,615
4	Ness	1,775,211	44	Edwards	227,732	84	Labette	10,341
5	Barton	1,677,578	45	Sheridan	205,765	85	Clay	4,952
6	Haskell	1,622,725	46	Rush	198,063	86	Sherman	3,625
7	Finney	1,520,312	47	Greeley	185,782	87	Pottawatomie	2,354
8	Graham	1,499,224	48	Anderson	178,970	88	Osage	2,073
9	Stafford	1,231,199	49	Coffey	160,231	89	Jackson	1,700
10	Butler	1,065,420	50	Marion	151,997	90	Hamilton	135
11	Morton	933,877	51	Harvey	145,486	91	Atchison	0
12	Barber	762,839	52	Johnson	144,752	92	Brown	0
13	Rice	749,174	53	Thomas	139,914	93	Cherokee	0
14	Trego	729,142	54	Sedgwick	132,657	94	Cloud	0
15	Lane	710,122	55	Wallace	127,055	95	Doniphan	0
16	Kingman	634,158	56	Norton	125,276	96	Jewell	0
17	Greenwood	546,618	57	Montgomery	119,526	97	Lincoln	0
18	Sumner	505,484	58	Pawnee	117,981	98	Marshall	0
19	Seward	469,922	59	Miami	117,116	99	Mitchell	0
20	Woodson	452,050	60	Cheyenne	114,202	100	Ottawa	0
21	Reno	444,523	61	Franklin	108,168	101	Republic	0
22	Cowley	442,053	62	Osborne	97,356	102	Shawnee	0
23	McPherson	417,613	63	Wilson	92,445	103	Smith	0
24	Gove	416,317	64	Morris	83,572	104	Washington	0
25	Scott	410,714	65	Elk	79,922	105	Wyandotte	0
26	Stevens	399,909	66	Linn	78,304			
27	Pratt	397,538	67	Leavenworth	78,215			
28	Logan	361,249	68	Saline	75,165			
29	Comanche	353,549	69	Ford	73,343			
30	Harper	346,813	70	Gray	70,024	TOTAL BARRELS OIL		35,648,734
31	Ellsworth	341,261	71	Chase	51,865			
32	Phillips	326,471	72	Wabaunsee	48,629			
33	Hodgeman	324,125	73	Neosho	44,306			
34	Decatur	316,649	74	Nemaha	41,255	Counties producing		
35	Clark	306,057	75	Douglas	37,217	over 1 million barrels		17,547,883
36	Kiowa	302,329	76	Bourbon	32,887	Percent Total		49.2%
37	Grant	300,945	77	Crawford	27,341			
38	Chautauqua	277,771	78	Wichita	26,109			
39	Stanton	277,371	79	Riley	20,070			
40	Meade	271,379	80	Jefferson	19,282			



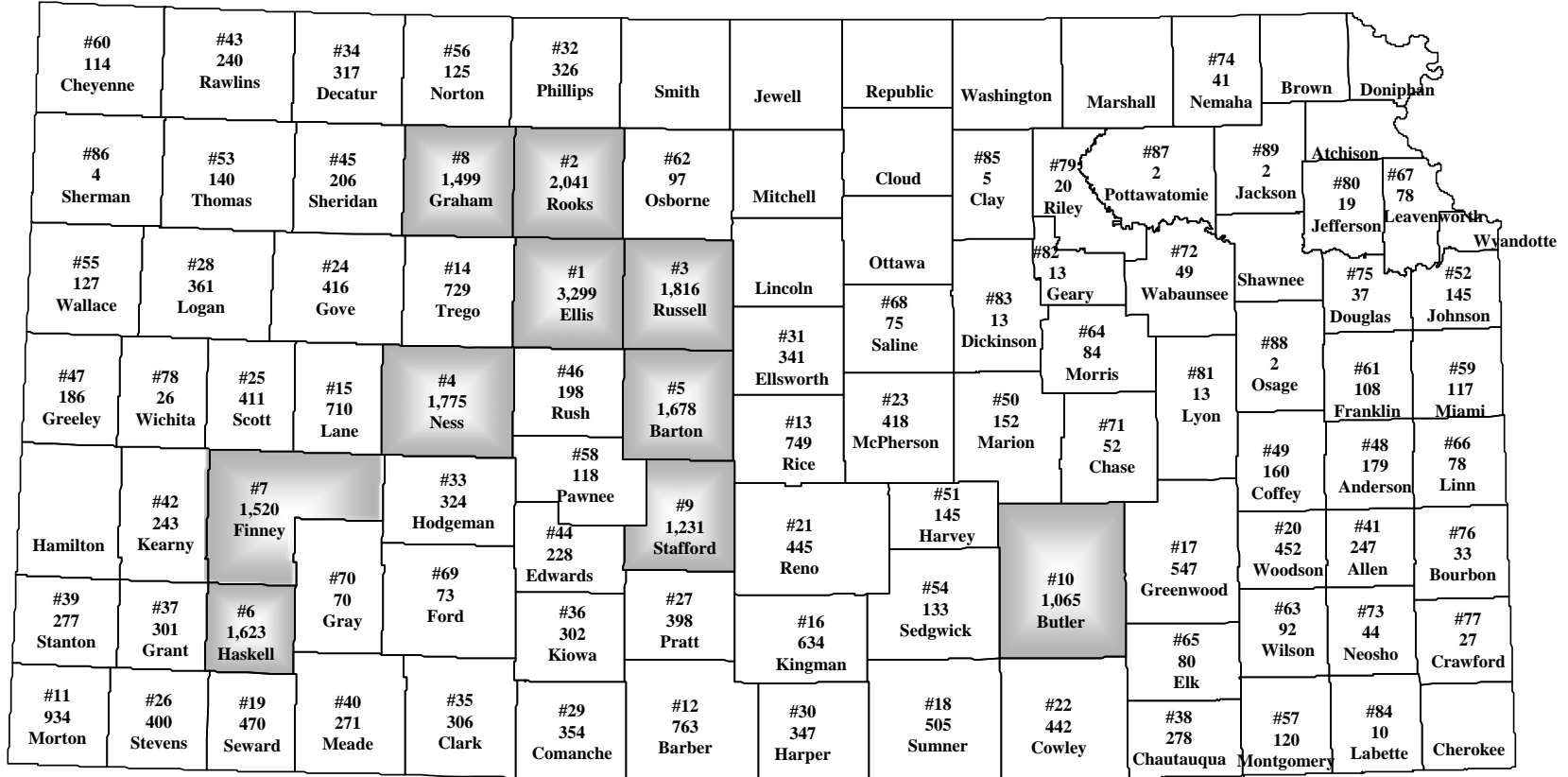
### Oil Production, Calendar Year 2006

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2006. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 3.3 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 17.5 million barrels was 49.2% of the statewide total production of 35.7 million barrels.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)





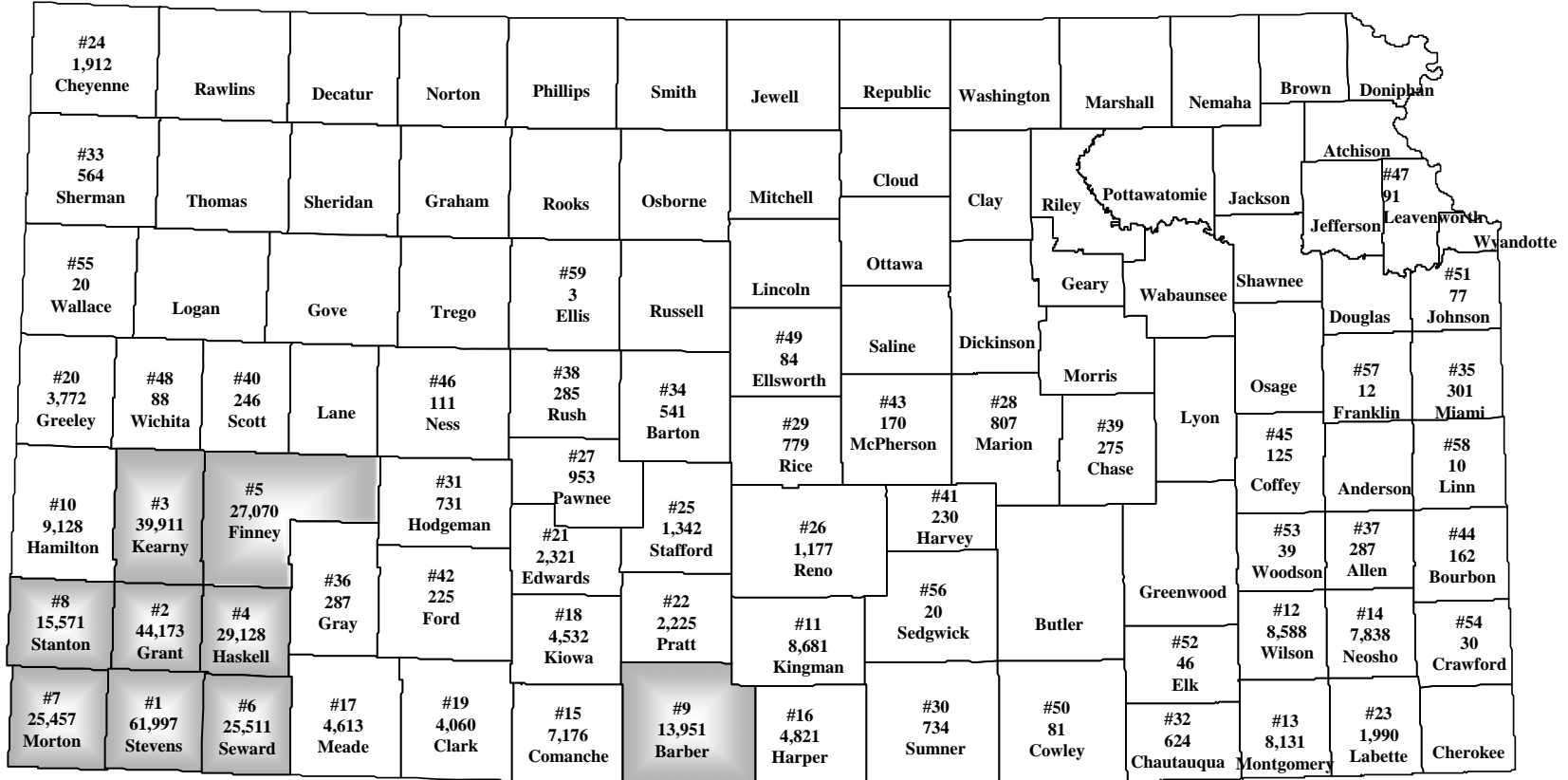
### Gas Production, Calendar Year 2006

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2006.

Sixty of the State's one hundred and five counties produced oil. Stevens County was the highest producer with 62.0 million MCF. There were 9 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 282.8 million MCF was 75.6 percent of the statewide total production of 374,115,657 million MCF.

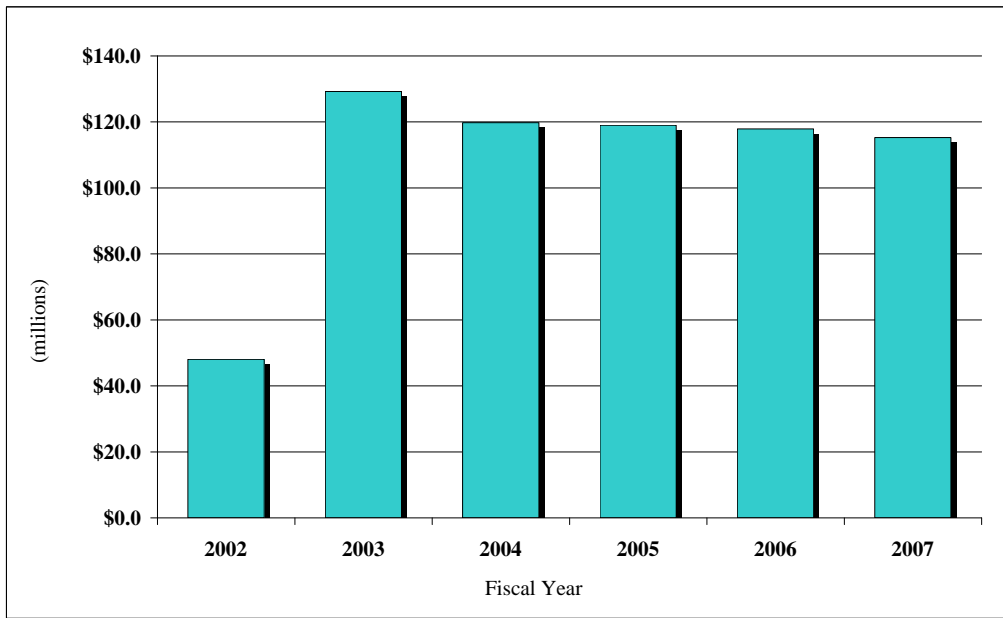
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

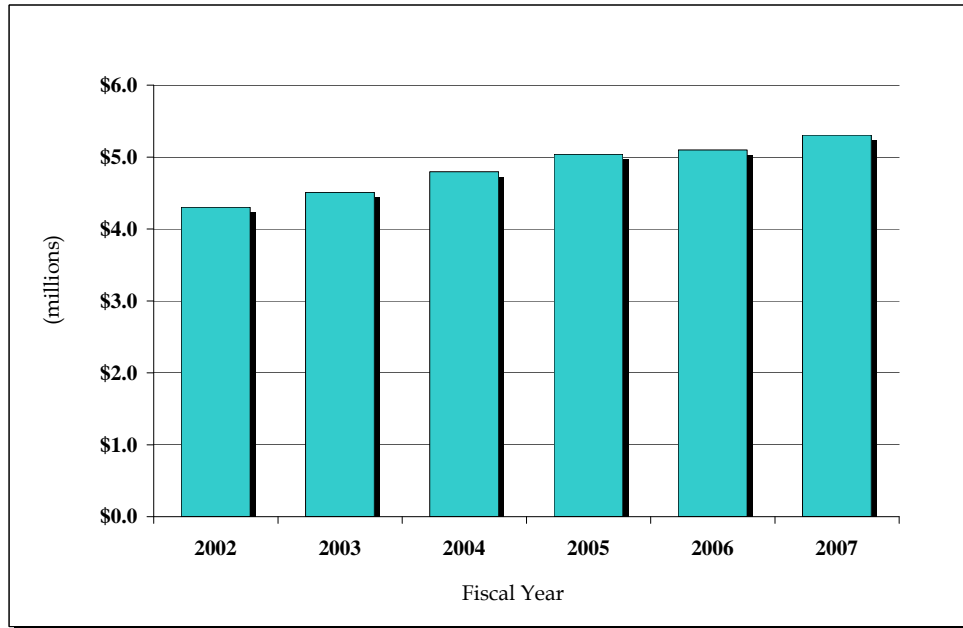
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$48,040,207	-1.5%
2003	\$129,249,741	169.0%
2004	\$119,789,045	-7.3%
2005	\$118,979,280	-0.7%
2006	\$117,898,816	-0.9%
2007	\$115,281,809	-2.2%

## Tobacco Products Tax to State General Fund after Refunds

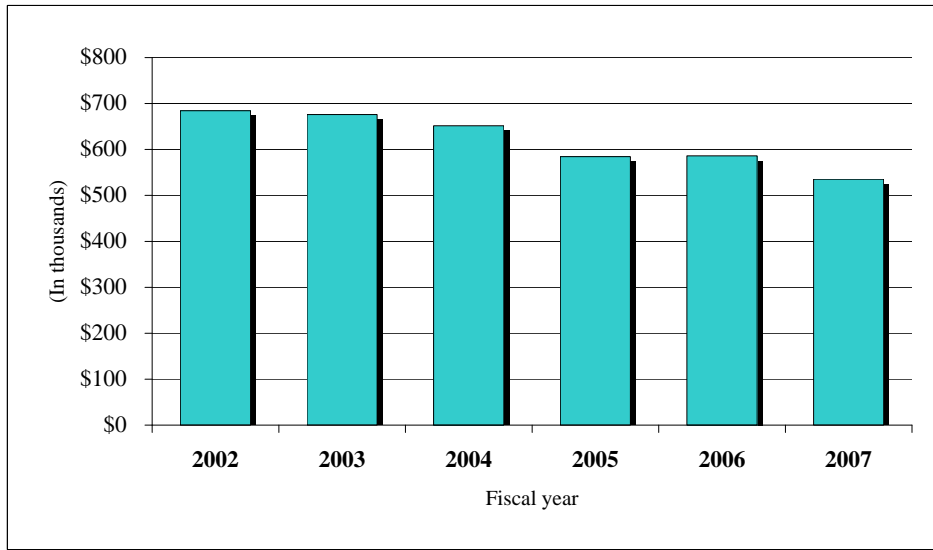
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$4,301,982	5.1%
2003	\$4,509,937	4.8%
2004	\$4,797,229	6.4%
2005	\$5,038,551	5.0%
2006	\$5,092,583	1.1%
2007	\$5,305,299	4.2%

## Bingo Enforcement Tax Gross Collections

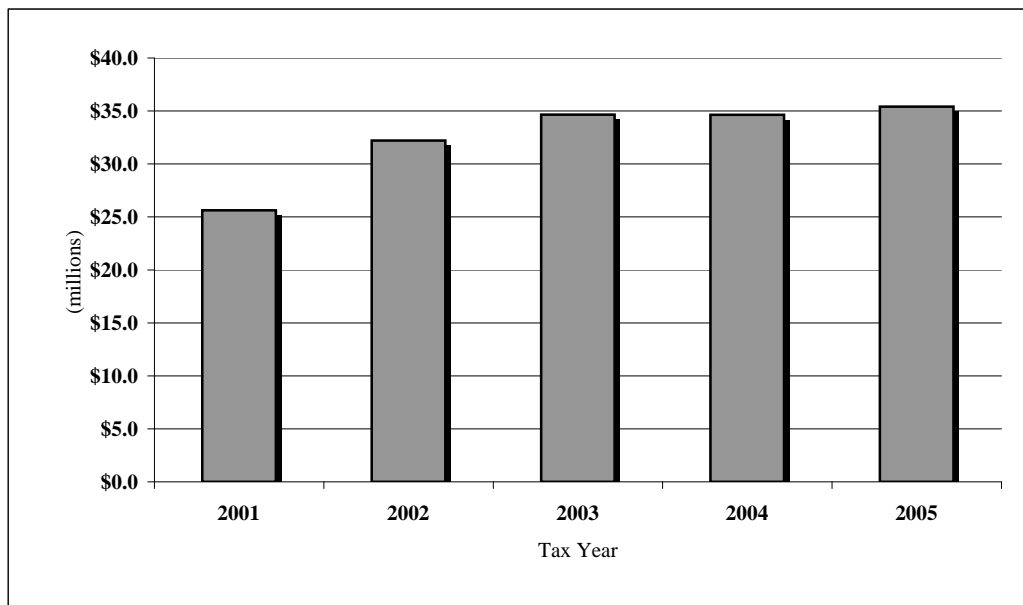
The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2002	\$684,277	-12.2%
2003	\$675,890	-1.2%
2004	\$651,472	-3.6%
2005	\$584,511	-10.3%
2006	\$585,984	0.3%
2007	\$535,295	-8.7%

## Food Sales Tax Credits

Effective in Calendar Year 2003, claimants with a modified 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. Effective Calendar Year 2005, the qualifying income is \$0 - \$13,800, or \$13,801 - \$27,600 with refunds of \$72 or \$36, respectively. In the 2000 legislative session, legislation was passed to require 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.

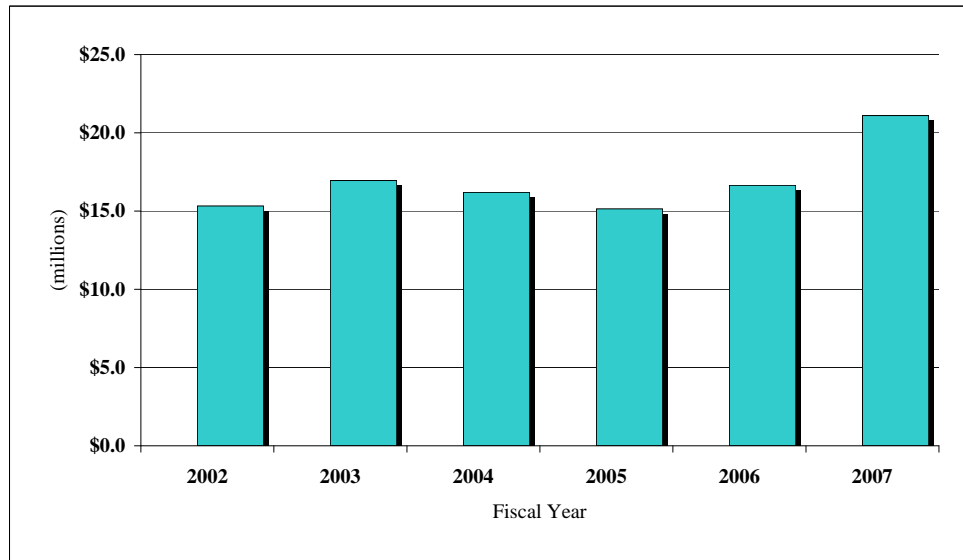


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent</u>	<u>Change</u>
2001	260,173	\$25,621,048	5.1%	
2002	269,659	\$32,212,000	25.7%	
2003	289,744	\$34,647,528	7.6%	
2004	286,981	\$34,633,666	0.0%	
2005	292,014	\$35,402,815	2.2%	

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

## Homestead Property Tax Refunds

Kansas residents with a household income of \$27,000 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. Effective in Calendar Year 2004, the upper threshold income level increased to \$26,300. Beginning in Calendar Year 2005, the upper threshold income amount is increased for inflation. 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>
2002	69,939	\$15,330,204	-6.8%
2003	75,745	\$16,950,449	10.6%
2004	73,501	\$16,195,825	-4.5%
2005	77,784	\$15,141,325	-6.5%
2006	72,797	\$16,643,446	9.9%
2007	79,661	\$21,108,029	26.8%

\*\* Fiscal Years 2002 through 2005 are revised.



**Audit Services**  
**Assessments by Tax Type**

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

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

Tax Type		Fiscal Year 2005		Fiscal Year 2006		Fiscal Year 2007	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	51	\$46,587,986	61	\$59,994,524	45	\$20,866,675
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	33	\$5,153,447	43	\$10,607,835	62	\$2,949,388
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	33	\$5,153,447	43	\$10,607,835	62	\$2,949,388
Retailers' Sales	Assessments	426	\$14,301,513	667	\$55,565,308	584	\$22,774,710
	Refunds	83	(\$2,567,574)	40	(\$738,655)	171	(\$2,233,227)
	Total - Net	509	\$11,733,939	707	\$54,826,653	755	\$20,541,483
Retailers' Use	Assessments	23	\$630,763	42	\$1,016,937	32	\$561,525
	Refunds	21	(\$2,334,034)	9	(\$3,373,585)	62	(\$6,203,774)
	Total - Net	44	(\$1,703,271)	51	(\$2,356,648)	94	(\$5,642,249)
Consumers' Use	Assessments	497	\$4,904,859	2494	\$5,265,091	1908	\$13,079,740
	Refunds	29	(\$2,828,051)	18	(\$9,089,158)	54	(\$7,899,165)
	Total - Net	526	\$2,076,808	2512	(\$3,824,067)	1962	\$5,180,575
Retail Liquor Excise	Assessments	13	219,680	10	\$97,859	16	\$704,511
	Refunds	*	*	0	\$0	*	*
	Total - Net	*	*	10	\$97,859	*	*
Liquor Enforcement	Assessments	7	\$258,250	17	\$538,404	*	*
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	7	\$258,250	17	\$538,404	*	*
Interstate & IFTA Motor Fuel	Assessments	108	\$214,736	166	\$452,773	149	\$322,189
	Refunds	8	\$3,523	15	(\$17,362)	18	(\$16,070)
	Total - Net	116	\$211,213	181	\$435,411	167	\$306,119
Mineral Tax	Assessments	6	\$5,912,598	*	*	*	*
	Refunds	0	\$0	*	*	*	*
	Total - Net	6	\$5,912,598	*	*	*	*
Other Taxes	Assessments	33	\$883,139	45	\$852,085	76	\$1,431,449
	Refunds	5	(\$254,860)	7	(\$1,954,550)	*	*
	Total - Net	38	\$628,279	52	(\$1,102,465)	*	*
<b>TOTALS</b>	Assessments	1197	\$79,066,971	3545	\$134,390,816	2872	\$62,690,187
	Refunds	146	(\$7,988,042)	89	(\$15,173,310)	312	(\$17,218,919)
	Total - Net	<b>1343</b>	<b>\$71,078,929</b>	<b>3634</b>	<b>\$119,217,506</b>	<b>3184</b>	<b>\$45,471,268</b>

Increase in Consumers Use is due to the implementation of self-audits.

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

## Audit Services

### Cash Collections by Tax Type

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

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

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

Tax Type		Fiscal Year 2005		Fiscal Year 2006		Fiscal Year 2007	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	36	\$19,563,606	39	\$8,908,692	31	\$6,691,463
	Refunds	5	(\$172,689)	*	*	*	*
	Total - Net	41	\$19,390,917	*	*	*	*
Retailers' Sales	Amount Collected	434	\$9,155,843	598	\$7,246,026	571	\$6,320,036
	Refunds	41	(\$9,290,513)	27	(\$4,042,893)	85	(\$2,579,027)
	Total - Net	475	(\$134,670)	625	\$3,203,133	656	\$3,741,009
Retailers' Use	Amount Collected	44	\$277,283	34	\$957,853	38	\$355,531
	Refunds	7	(\$408,066)	5	(\$1,322,080)	33	(\$5,647,283)
	Total - Net	51	(\$130,783)	39	(\$364,227)	71	(\$5,291,752)
Consumers' Use	Amount Collected	669	\$5,303,792	2811	\$4,278,844	2105	\$3,668,430
	Refunds	15	(\$17,098,604)	13	(\$819,057)	48	(\$12,175,799)
	Total - Net	684	(\$11,794,812)	2824	\$3,459,787	2153	(\$8,507,369)
Retail Liquor Excise	Amount Collected	29	\$335,191	7	\$39,907	5	\$201,992
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	29	\$335,191	7	\$39,907	*	*
Liquor Enforcement	Amount Collected	*	*	10	\$290,711	*	*
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	10	\$290,711	*	*
Interstate & IFTA Motor Fuel	Amount Collected	74	\$65,610	146	\$355,709	161	\$314,311
	Refunds	5	(\$3,244)	17	(\$18,236)	18	(\$17,594)
	Total - Net	79	\$62,366	163	\$337,473	179	\$296,717
Individual Income Tax	Amount Collected	*	*	30	\$1,447,375	71	\$1,289,555
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	30	\$1,447,375	71	\$1,289,555
Vehicle Rental Excise	Amount Collected	*	*	*	*	0	\$0
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	*	*	0	\$0
Other Taxes	Amount Collected	22	\$66,793	31	\$115,838	48	\$363,514
	Refunds	*	*	6	(\$2,130,846)	*	*
	Total - Net	*	*	37	(\$2,015,008)	*	*
TOTALS	Amount Collected	1308	\$34,768,118	3706	\$23,640,955	3030	\$19,204,832
	Refunds	74	(\$26,973,261)	68	(\$8,333,112)	188	(\$20,489,633)
	Total - Net	<b>1382</b>	<b>\$7,794,857</b>	<b>3774</b>	<b>\$15,307,843</b>	<b>3218</b>	<b>(\$1,284,801)</b>

Increase in Consumers Use is due to implementation of self-audits.

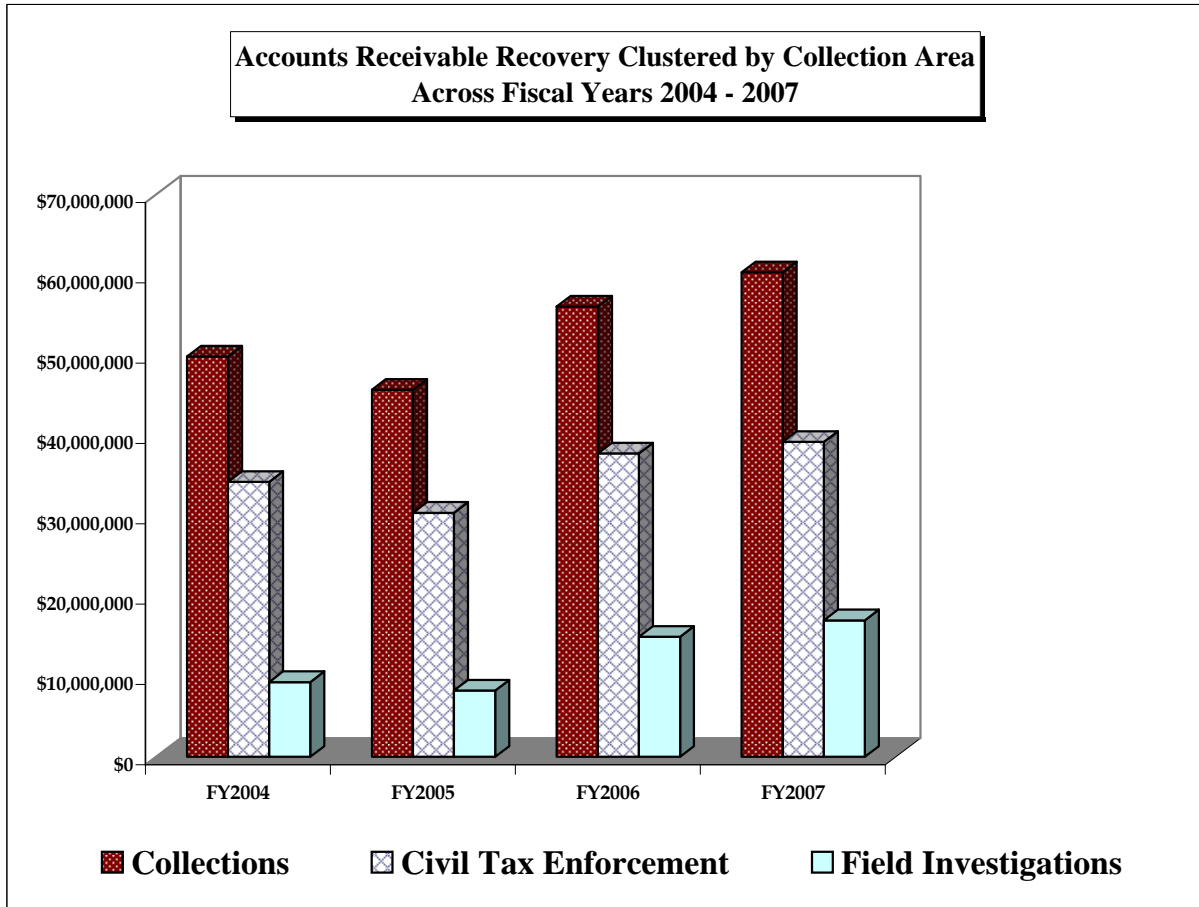
\* Confidential due to number of filers. Confidential data is included in "Other Taxes."

## Recovery of Accounts Receivable by Area

**Overall Area Performance: 2004 compared to 2007:** Recovery efforts for all areas put together increased by **7.14%**.

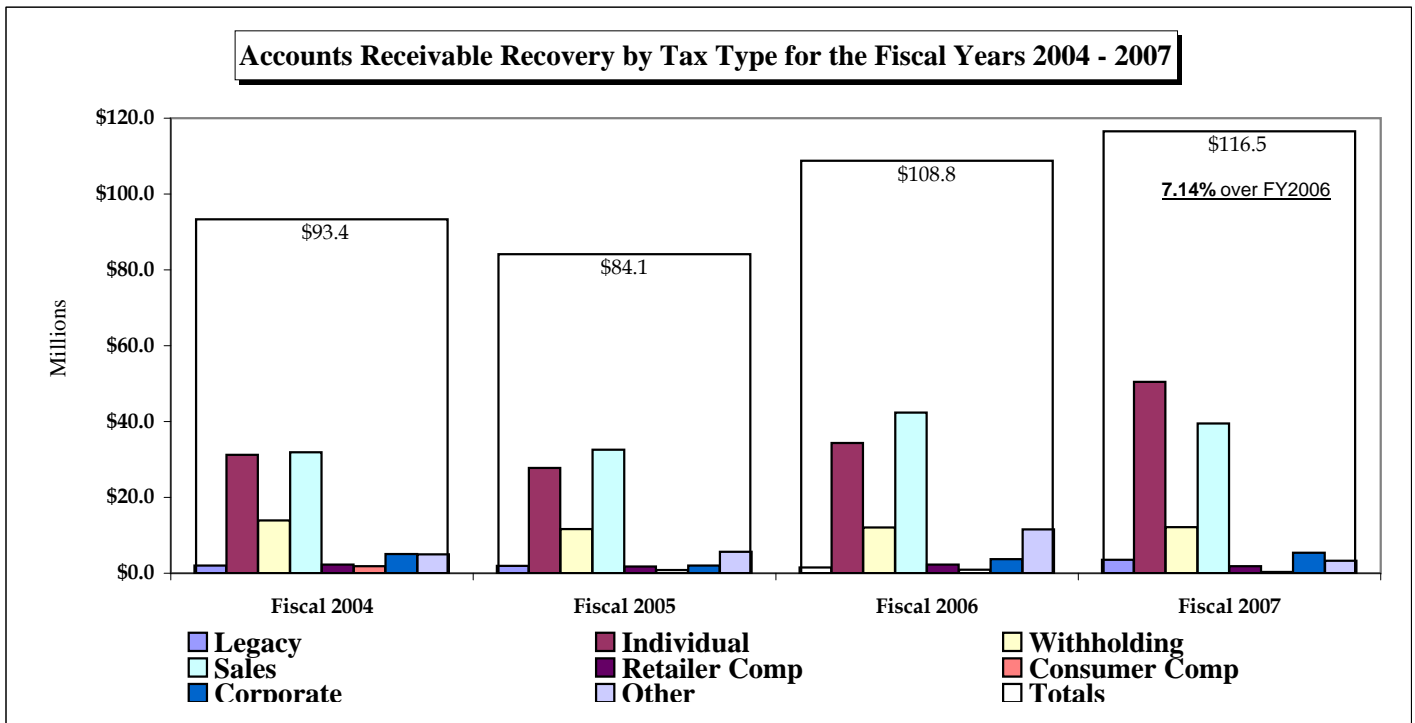
Individual area performances were as follows:

Collections increased its collection performance by **7.62%**, Civil Tax Enforcement by **3.79%** and Field Investigations (FI) by **13.79%**.



	FY2004	FY2005	FY2006	FY2007	Increase Over Last Year
<b>Collections</b>	\$49,837,633	\$45,688,566	\$56,047,894	\$60,318,930	7.62%
<b>Civil Tax Enforcement</b>	\$34,224,187	\$30,382,974	\$37,777,026	\$39,210,620	3.79%
<b>Field Investigations</b>	\$9,298,666	\$8,242,717	\$14,927,812	\$16,986,808	13.79%
<b>TOTAL</b>	\$93,360,486	\$84,314,257	\$108,752,732	\$116,516,358	7.14%

## Accounts Receivable Recovery by Tax Type



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

Taxes under **OTHER** include collections from Fed-State compare, 1099, Licensee, Discovery Projects, Corp RAR's, etc.

	Figures are in Millions			
	Fiscal 2004	Fiscal 2005	Fiscal 2006	Fiscal 2007
Legacy	\$2.0	\$1.9	\$1.6	\$3.5
Individual	\$31.3	\$27.8	\$34.3	\$50.5
Withholding	\$13.9	\$11.6	\$12.0	\$12.1
Sales	\$31.9	\$32.5	\$42.4	\$39.5
Retailer Comp	\$2.3	\$1.7	\$2.2	\$1.9
Consumer Comp	\$1.9	\$0.9	\$0.9	\$0.3
Corporate	\$5.1	\$2.0	\$3.7	\$5.4
Other	\$5.0	\$5.6	\$11.5	\$3.3
<b>Totals</b>	<b>\$93.4</b>	<b>\$84.1</b>	<b>\$108.8</b>	<b>\$116.5</b>