

STATE OF KANSAS



DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

**FISCAL YEAR ENDING
JUNE 30, 2008**

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DEPARTMENT OFFICIALS

JANUARY 2009

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
Rafael Lorie, Acting 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

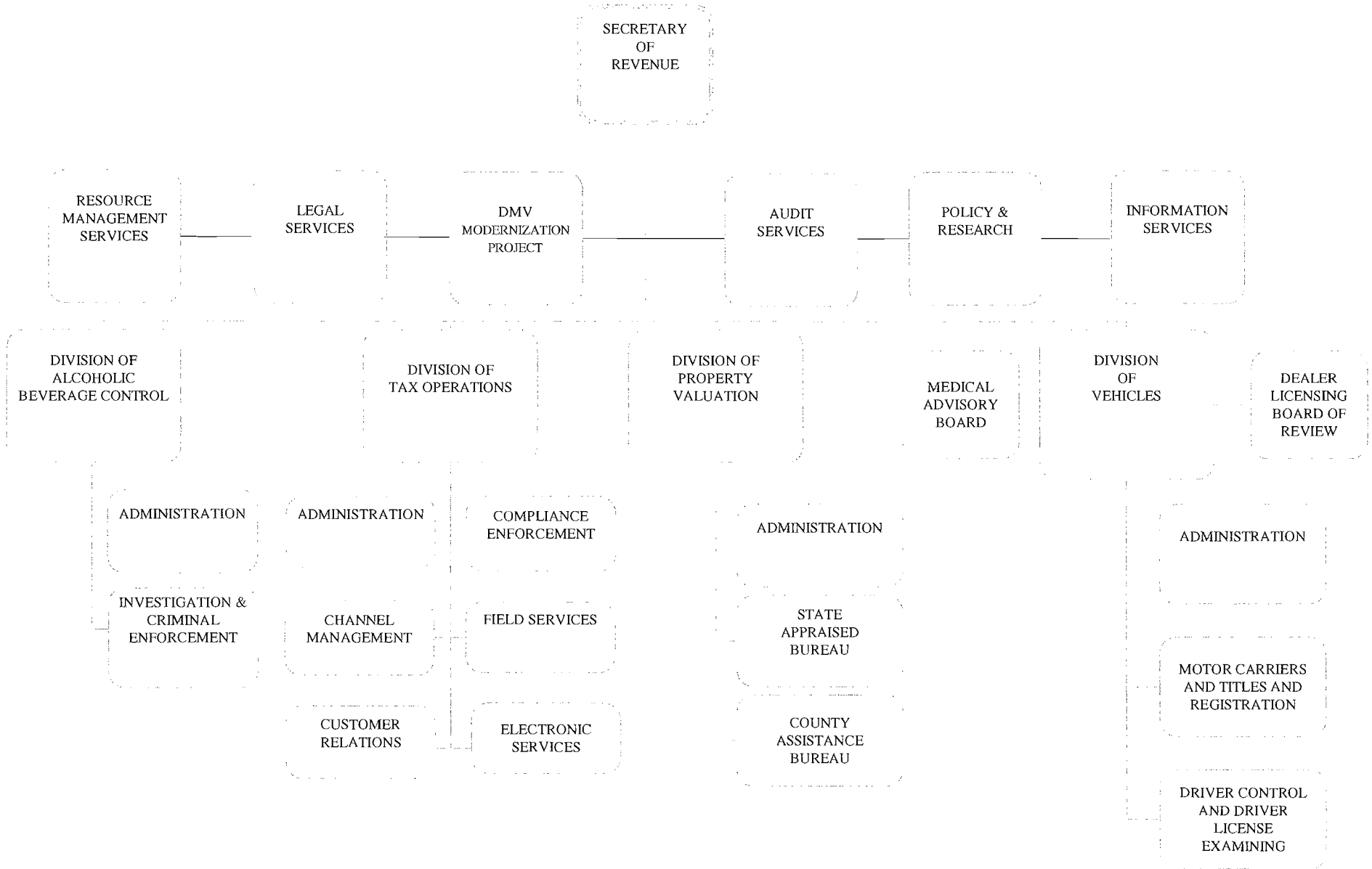
Division of Tax Operations
Steve Stotts, Director
Channel Management
Ken Rakestraw, Chief Channel Management Officer
Customer Relations
Rick Clelland, Chief Customer Relations Officer
Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer
Electronic Services
Gary Centlivre, Chief Electronics 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
Terry Mitchell, 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, 2009



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
TTY (Hearing Impaired)	(785) 296- 3946	Bingo Tax	(785) 296- 6127
Collections	(785) 296- 6121	Cigarette and Tobacco Products	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6117	Corporate Income Tax	(785) 368- 8222
Human Resources	(785) 296- 3077	Dealer Licensing	(785) 296- 3626
TTY (Hearing Impaired)	(785) 296- 3077	Driver Control	(785) 296- 3671
Property Valuation Division	(785) 296- 2365	Driver License Examination	(785) 296- 3963
Secretary of Revenue's Office	(785) 296- 3041	Driver License Examination, Burlingame	(785) 266- 7380
Taxation	(785) 368- 8222	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6461	Electronic Filing	(785) 296- 4066
Vehicles	(785) 296- 3601	Environmental Assurance Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 3613	Fiduciary	(785) 368- 8222
Taxpayer Advocate	(785) 296- 2473	Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
		Individual Income Estimated Tax	(785) 368- 8222
		Individual Income Tax	(785) 368- 8222
For registration to remit taxes:		Inheritance Tax	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Intangibles Tax	(785) 368- 8222
		Liquor Enforcement Tax	(785) 368- 8222
Billing and tax inquiries:		Liquor Drink Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Mineral Taxes	(785) 368- 8222
Refund Information Line	1(800) 894- 0318	Motor Carrier Central Permit	(785) 271- 3145
		Motor Carrier Services	(785) 271- 3145
For audit inquiries:		Motor Fuel Taxes	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 296- 7713
For legal inquiries:		Tax Appeals Section	(785) 296- 8460
Legal Services Bureau	(785) 296- 2381	Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
For revenue collection statistical inquiries:		Vehicle Rental Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296- 3082	Vehicle Titles and Registration	(785) 296- 3621
		Water Protection Fee	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Withholding Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 631- 0296		
Wichita Audit Office	(316) 337- 6163		
Wichita Collections Office	(316) 337- 6153		
Wichita Assistance Center	(316) 337- 6140		

FAX Numbers:			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Parklane	(316) 682- 8125
Audit Services	(785) 296- 0531	Driver License: Wichita, Meridian	(316) 942- 5281
Customer Relations-Business Segment	(785) 296- 2073	Human Resources	(785) 296- 1107
Customer Relations-Cigarette/Liquor	(785) 291- 3968	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Corporate	(785) 296- 2644	Motor Carrier Services	(785) 271- 3283
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Motor Carrier Services Central Permit	(785) 271- 3124
Customer Relations-Misc Tax	(785) 291- 3968	Policy and Research	(785) 296- 7928
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
		Wichita Collections Office	(316) 337- 6162

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2008

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel Per Gallon
Colorado	\$0.08	\$0.32	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$1.36	\$0.207
Kansas	\$0.18	\$0.30	\$0.79	\$0.24
Missouri	\$0.06	\$0.30	\$0.17	\$0.1755
Nebraska	\$0.31	\$0.95	\$0.64	\$0.239
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

Source: Federation of Tax Administrators, www.taxadmin.org/fta/rate

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2003*</u>	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2006-07</u> <u>% change</u>	Descending	
							<u>Rank</u> <u>2006</u>	<u>Rank</u> <u>2007</u>
Colorado	\$33,989	\$35,523	\$37,600	\$39,491	\$41,042	3.9%	1	1
Iowa	\$28,583	\$30,698	\$31,535	\$33,038	\$35,023	6.0%	4	4
Kansas	\$29,802	\$30,995	\$32,709	\$34,799	\$36,768	5.7%	2	2
Missouri	\$29,115	\$30,272	\$31,426	\$32,789	\$34,389	4.9%	5	5
Nebraska	\$30,778	\$31,781	\$32,882	\$34,440	\$36,471	5.9%	3	3
Oklahoma	\$26,457	\$28,444	\$30,107	\$32,391	\$34,153	5.4%	6	6
United States	\$31,504	\$33,123	\$34,757	\$36,714	\$38,611	5.2%		

Per Capita Disposable Personal Income

	<u>2003*</u>	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2006-07</u> <u>% change</u>	Descending	
							<u>Rank</u> <u>2006</u>	<u>Rank</u> <u>2007</u>
Colorado	\$30,269	\$31,716	\$33,211	\$34,627	\$35,760	3.3%	1	1
Iowa	\$25,919	\$27,950	\$28,468	\$29,658	\$31,378	5.8%	5	4
Kansas	\$26,855	\$28,012	\$29,281	\$30,900	\$32,495	5.2%	2	3
Missouri	\$26,188	\$27,350	\$28,131	\$29,174	\$30,485	4.5%	3	6
Nebraska	\$27,902	\$28,809	\$29,551	\$30,750	\$32,507	5.7%	4	2
Oklahoma	\$23,980	\$25,877	\$27,071	\$28,995	\$30,497	5.2%	6	5
United States	\$28,061	\$29,558	\$30,675	\$32,185	\$33,697	4.9%		

Disposable Personal Income as Percent of Personal Income

	<u>2003*</u>	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>
Colorado	89.1%	89.3%	88.3%	87.7%	87.1%
Iowa	90.7%	91.0%	90.3%	89.8%	89.6%
Kansas	90.1%	90.4%	89.5%	88.8%	88.4%
Missouri	89.9%	90.3%	89.5%	89.0%	88.6%
Nebraska	90.7%	90.6%	89.9%	89.3%	89.1%
Oklahoma	90.6%	91.0%	89.9%	89.5%	89.3%
United States	89.1%	89.2%	88.3%	87.7%	87.3%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," August 2008, <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 January 2008

	Tax Rates <u>Range</u>	Number of <u>Brackets</u>	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			<u>Up To</u>	<u>Over</u>	<u>Single</u>	<u>Married Joint</u>	<u>Dependents</u>	<u>Single</u>	<u>Married Joint</u>
Colorado	4.63%	1	-----Flat Rate-----		-----None-----			-	-
Iowa	0.36%-8.98%	9	\$1,379	\$62,055	\$40	\$80	\$40	\$1,750	\$4,310
Kansas	3.5%-6.45%	3	\$15,000	\$30,000	\$2,250	\$4,500	\$2,250	\$3,000	\$6,000
Missouri	1.5%-6.0%	10	\$1,000	\$9,000	\$2,100	\$4,200	\$1,200	\$5,150	\$10,300
Nebraska	2.56%-6.84%	4	\$2,400	\$27,001	\$113	\$226	\$113	\$5,350	\$10,700
Oklahoma	0.5%-5.5%	7	\$1,000	\$8,701	\$1,000	\$2,000	\$1,000	\$2,000	\$3,000

State Notes:

Iowa has a statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. **Nebraska** indexes the personal exemption amounts only.

Iowa and Nebraska personal exemption amounts are considered tax credits.

Kansas-for joint returns, the taxes are twice the tax imposed on half the income.

Nebraska - tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000

Oklahoma - the rate range reported is for single persons. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000

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

Source: FTA, www.taxadmin.org/fta/rate/ind_inc.html

State Individual Income Tax Rates, <http://www.taxfoundation.org/taxdata/show/228.htm>

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, 2007.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA and MTC definitions for 3-factor; all income apportionable business income under 2-factor.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Abides by MTC regulations	All income is presumed to be business income.	NA
Tax Base nonbusiness income	MTC definitions for 3-factor; all income is apportionable business income under 2-factor; apply both a transactional and a functional test.	Income not earned as part of a unitary business.	Any income other than business income, apply transactional test only.	Abides by MTC regulations	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 3.35% > \$50,000	6.25%	\$0-50,000: 5.58% \$50,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2008 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, 2007.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	5%	5.3%	4.225%	5.0%	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/mo <u>Quarterly:</u> Tax Liability<\$300/mo <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	see www.revenue.state.co.us/pdf/drp1002.pdf	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, school districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available

Source: 2008 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Bingo Tax							79-4704
Bingo faces	\$0.002						
Retail price - Instant	1.00%						
Car Line Tax/gross earnings		2.5%					79-907
Cigarette Tax	Package of 20	\$0.79	Package of 25	\$0.99			79-3310
Corporation Tax	total taxable income @	4.00%	plus	3.35%	surtax on taxable income over \$50,000	7.350% (TY07)	79-32,110
	total taxable income @	4.00%	plus	3.10%	surtax on taxable income over \$50,000	7.100% (TY08)	79-32,110
Corporate Franchise Tax	TY06	0.125% of total net worth (for entities with \$100,000 or more of net worth in the state).					79-5401
	TY07	.125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more					
Drycleaning							
Environmental Surcharge/gross receipts		2.5%					65-34,141
Solvent Fee (chlorinated)/gallon		\$5.50					65-34,150
Solvent Fee (non-chlorinated)/gallon		\$0.55					65-34-151
Drug Stamp Tax							79-5202
<u>Marijuana:</u>			<u>Controlled Substance:</u>				
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-		\$200/gram or portion of gram		
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-		\$2,000/50 dose unit or portion of unit		
Dry Plant -	\$0.90 per gram or portion of gram						
Environ. Fee/gallon petroleum product	\$0.01		each of two funds has maximum and minimum limits				65-34,117
Estate Tax							
TY 06	Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax"						79-15,102
TY 07 and TY 08		TY07			TY08		79-15,126
Not over \$1,000,000		Zero			Zero		
Over \$1,000,000 but not over \$2,000,000		3% of excess over \$1,000,000			1% of excess over \$1,000,000		
Over \$2,000,000 but not over \$5,000,000		\$30,000 + 6% of excess over \$2,000,000			\$10,000 + 2% of excess over \$2,000,000		
Over \$5,000,000 but not over \$10,000,000		\$210,000 + 8% of excess over \$5,000,000			\$70,000 + 5% of excess over \$5,000,000		
Over \$10,000,000		\$610,000 + 10% of excess over \$10,000,000			\$320,000 + 7% of excess over \$10,000,000		
Individual Income Tax							79-32,110
Tax Rates, Resident, married, joint							
taxable income not over \$30,000	@	3.50%					
taxable income not over \$60,000	@	\$1,050 plus	6.25%	over \$30,000			
taxable income over \$60,000	@	\$2,925 plus	6.45%	over \$60,000			
Tax Rates, Resident, others							
taxable income not over \$15,000	@	3.50%					
taxable income not over \$30,000	@	\$525 plus	6.25%	of excess over \$15,000			
taxable income over \$30,000	@	\$1,462.50 plus	6.45%	of excess over \$30,000			
Liquor Gallonage Tax							
Strong Beer and CMB/gallon		\$0.18					41-501
Alcohol & Sprints/gallon		\$2.50					41-501
Light Wine/gallon		\$0.30					41-501
Fortified Wine/gallon		\$0.75					41-501
Liquor Excise Tax (Drinking Establishments)	10.00%		Gross receipts				79-41a02
Liquor Enforcement (Liquor Stores)	8.00%		Gross receipts				79-4101
Mineral Tax							79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit			
Gas/gross taxable value	8.00%	with	3.67%	property tax credit			
Coal/ton	\$1.00						
Motor Fuel Tax/per Gallon							
Regular Motor Fuel/gallon	\$0.24						79-34,141
Gasohol/gallon	\$0.24						79-34,141
Diesel/gallon	\$0.26						79-34,141
LP-Gas/gallon	\$0.23						79-34,141
E-85/gallon	\$0.17						79-34,141
Compress Nat Gas/120 CF = gallon	\$0.23						KAR. 92-14-9
Trip Permits/each	\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)						79-34,118
Oil Inspection Fee/barrel (50 gallons)	\$0.015/barrel						55-426
Privilege Tax							
Banks	total net income @	2.25%	plus	2.125%	surtax on taxable income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25%	surtax on taxable income over \$25,000	4.50%	79-1108
Property Tax (State levy) Assessed Valuation			1.5 mills				76-6b01
State School District Finance Levy			20 mills				76-6b02
Sales and Use Tax							
State Retailers Sales Tax	5.3%						79-3603
State Compensating Use Taxes	5.3%						79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-191
Sand Royalty/per ton	\$0.15/ton						70a-102
Tire Tax/per tire (New Tires)	\$0.25						65-3424
Tobacco Tax (wholesale price)	10.00%						79-3371
Vehicle Rental Excise Tax/gross receipts	3.5%		for rentals not exceeding 28 days				79-5117
Water Protection Fee/1,000 gallons	\$0.032						82a-954
	(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)						
Clean Drinking Water Fee/1,000 gallons	\$0.030						82a-2101

FY 2008 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
Cigarette & Tobacco Taxes		State General Fund				79-3387
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Drug Stamp 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
Drycleaning Environmental Surcharge		Drycleaning Facility Release Trust Fund				65-34,141
Drycleaning Solvent Fees		Drycleaning Facility Release Trust Fund				
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Estate Tax		State General Fund				79-15,100
Individual Income		State General Fund				79-32,105
						then and 2% (of withholding) to IMPACT Fund.
Liquor Gallonage Tax (d)	10% of alcohol & spirits to balance	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
		State General Fund				41-501
Liquor Enforcement Tax		State General Fund				79-4108
Liquor Excise Tax	25%	State General Fund, then				79-41a03
	70%	Local Alcoholic Liquor Fund		to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			15th of Mar, June, Sept, Dec	79-41a03
Minerals (Severance) Tax	93%	State General Fund				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Oil Inspection Fee	2/3	State General Fund				55-427
	1/3	Petroleum Inspection Fee Fund until \$250,000 (beg FY 09:\$100,000) in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
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
	\$875 thousand/qrtr	Kansas Qualified Biodiesel Fuel Producer Incentive Fund			1st of Oct, Jan, April, July	79-34,156
		from State Economic Development Initiatives Fund				
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
Privilege Tax		State General Fund				79-1112
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
Property Tax - Motor Carrier		State General Fund				79-6a04, 6a10
			then	100% Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Property Tax - Motor Vehicle		County Treasurers				79-5109
		then, of State's 1.5 mills				79-5109
			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
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

FY 2008 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		87.7%	State General Fund		79-3620, 3710
		12.3%	State Highway Fund		
Tires Excise Tax (New Tires)	Waste Tire Management Fund				65-3424
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
Water Protection Fee	State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3% State Water Plan Fund				
	4.7% State Highway Fund				82a-2101
Vehicle Title and Registration Fees (b)	County Treasurers				8-145, 8-145d
	then remainder to State Highway Fund & \$3.50 per title to Kansas Highway Patrol Mtr Veh Fund				8-145
Vehicle Dealers	50% Dealers and Mfgr Fee Fund				8-2425
Full Privilege Plates	50% County Treasurer Veh Lic Fee Fund				
Veh Dealers Regular Plates	State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C & 20% classes A, B, M & 20% CDL State Safety Fund				8-267
	20% class M Motorcycle Safety Fund				
	\$2 each CDL Truck Driver Training Fund				
	balance State Highway Fund				
DUI Reinstatement Fee	50% Alcohol Intoxication Program	20%	Forensic Lab/Mat Fee Fund		8-241
	20% Juvenile Detention Facility	10%	Driving Under the Influence Equip Fund		
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund				8-2110
	37.5% Alcohol Intoxication Program				
	12.5% Juvenile Detention Facility				

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; \$5.00 registration service fee; and up to \$15,000/year for extra compensation.

\$5 fee for registration of antique vehicles is retained (K.S.A. 8-167(b)). \$3.00 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 FY 08	Sales Tax (Per cap) FY 08	Vehicle Property TY 07	Vehicle Property (Per cap) TY 07	Real/Personal Property TY 07	Real/Personal Property (Per cap) TY 07
	Individual Income Tax Liability	Tax Liability (Per cap)						
	TY 06	TY 06						
Allen	\$6,578,613	\$481	\$7,743,178	\$577	\$1,587,241	\$118	\$11,995,841	\$894
Anderson	\$3,926,192	\$488	\$3,060,270	\$387	\$923,225	\$117	\$10,048,084	\$1,271
Atchison	\$8,542,682	\$510	\$7,814,062	\$472	\$1,696,219	\$102	\$15,732,293	\$949
Barber	\$3,185,625	\$640	\$4,330,424	\$905	\$654,249	\$137	\$11,374,088	\$2,377
Barton	\$18,038,133	\$656	\$23,587,867	\$849	\$3,953,024	\$142	\$32,756,308	\$1,180
Bourbon	\$6,825,301	\$457	\$6,982,498	\$472	\$1,610,722	\$109	\$13,409,307	\$906
Brown	\$4,767,662	\$466	\$5,158,795	\$512	\$1,016,627	\$101	\$10,483,389	\$1,041
Butler	\$61,144,328	\$968	\$31,291,171	\$496	\$8,650,035	\$137	\$79,382,164	\$1,259
Chase	\$1,394,349	\$454	\$847,281	\$294	\$322,355	\$112	\$5,246,214	\$1,820
Chautauqua	\$1,420,983	\$359	\$1,040,478	\$273	\$492,004	\$129	\$3,966,335	\$1,042
Cherokee	\$5,581,697	\$260	\$5,802,924	\$272	\$1,674,107	\$78	\$15,146,186	\$710
Cheyenne	\$1,472,702	\$506	\$1,242,645	\$444	\$293,696	\$105	\$3,866,957	\$1,381
Clark	\$1,385,114	\$628	\$816,918	\$390	\$409,332	\$195	\$7,512,108	\$3,587
Clay	\$4,163,933	\$483	\$4,107,835	\$473	\$1,086,348	\$125	\$9,547,982	\$1,099
Cloud	\$4,215,111	\$439	\$6,348,797	\$677	\$1,290,044	\$138	\$11,125,320	\$1,186
Coffey	\$5,674,828	\$652	\$3,831,571	\$453	\$585,649	\$69	\$32,648,933	\$3,862
Comanche	\$1,024,472	\$544	\$1,129,225	\$598	\$256,016	\$136	\$6,531,046	\$3,459
Cowley	\$20,640,074	\$591	\$17,477,938	\$510	\$4,249,438	\$124	\$32,896,761	\$960
Crawford	\$21,060,945	\$553	\$21,156,498	\$544	\$3,618,650	\$93	\$29,923,421	\$770
Decatur	\$1,478,492	\$474	\$1,146,017	\$388	\$401,323	\$136	\$4,824,879	\$1,633
Dickinson	\$11,193,196	\$579	\$9,664,686	\$510	\$2,035,278	\$107	\$17,672,172	\$932
Doniphan	\$2,629,275	\$334	\$1,999,809	\$258	\$712,032	\$92	\$7,373,477	\$951
Douglas	\$79,663,701	\$711	\$69,049,850	\$608	\$9,031,633	\$80	\$129,212,402	\$1,139
Edwards	\$1,709,283	\$545	\$1,042,374	\$336	\$426,329	\$137	\$6,070,798	\$1,955
Elk	\$1,221,230	\$397	\$925,863	\$305	\$414,963	\$137	\$3,663,501	\$1,205
Ellis	\$20,742,196	\$770	\$30,097,092	\$1,096	\$2,788,939	\$102	\$34,469,298	\$1,255
Ellsworth	\$3,325,781	\$525	\$2,574,538	\$408	\$822,601	\$130	\$8,878,214	\$1,407
Finney	\$20,574,179	\$526	\$31,047,041	\$811	\$3,232,349	\$84	\$50,450,832	\$1,317
Ford	\$16,308,605	\$483	\$22,743,815	\$682	\$4,065,406	\$122	\$36,666,694	\$1,100
Franklin	\$15,172,460	\$572	\$13,438,092	\$507	\$3,166,829	\$120	\$27,908,205	\$1,054
Geary	\$10,261,157	\$424	\$19,736,201	\$785	\$2,549,111	\$101	\$25,153,504	\$1,000
Gove	\$1,651,416	\$607	\$1,909,501	\$724	\$358,336	\$136	\$5,257,532	\$1,994
Graham	\$1,636,856	\$611	\$2,000,074	\$767	\$360,234	\$138	\$7,331,880	\$2,812
Grant	\$5,283,540	\$700	\$5,866,840	\$783	\$639,456	\$85	\$27,921,012	\$3,724
Gray	\$3,986,440	\$681	\$2,196,541	\$389	\$866,524	\$154	\$8,638,740	\$1,531
Greeley	\$747,114	\$561	\$580,578	\$448	\$238,700	\$184	\$4,821,748	\$3,718
Greenwood	\$3,657,704	\$518	\$2,429,591	\$347	\$898,140	\$128	\$8,431,338	\$1,206
Hamilton	\$1,468,410	\$566	\$1,223,525	\$465	\$341,704	\$130	\$8,711,748	\$3,310
Harper	\$3,948,225	\$663	\$3,377,938	\$581	\$916,079	\$157	\$10,491,253	\$1,803
Harvey	\$24,328,215	\$723	\$18,676,422	\$558	\$3,578,729	\$107	\$28,086,134	\$839
Haskell	\$2,935,337	\$704	\$2,667,120	\$661	\$332,387	\$82	\$17,849,973	\$4,427
Hodgeman	\$907,923	\$438	\$679,217	\$345	\$321,331	\$163	\$5,781,422	\$2,933
Jackson	\$7,108,781	\$527	\$4,961,628	\$370	\$1,433,863	\$107	\$11,290,442	\$841
Jefferson	\$12,643,175	\$671	\$4,278,186	\$232	\$2,231,512	\$121	\$18,673,686	\$1,011
Jewell	\$1,306,176	\$393	\$964,360	\$302	\$464,688	\$145	\$5,647,357	\$1,766
Johnson	\$697,044,613	\$1,349	\$502,243,695	\$954	\$72,974,866	\$139	\$902,937,253	\$1,716
Kearny	\$3,013,573	\$674	\$1,288,078	\$311	\$322,030	\$78	\$21,935,550	\$5,288
Kingman	\$5,401,950	\$677	\$3,421,044	\$437	\$996,542	\$127	\$13,831,215	\$1,767
Kiowa	\$1,637,961	\$552	\$1,904,148	\$645	\$357,349	\$121	\$8,660,082	\$2,933
Labette	\$10,060,258	\$453	\$10,589,784	\$482	\$2,777,588	\$126	\$19,857,899	\$904
Lane	\$1,147,009	\$638	\$882,314	\$505	\$309,046	\$177	\$5,639,908	\$3,230
Leavenworth	\$38,038,641	\$517	\$26,350,306	\$358	\$7,492,476	\$102	\$63,581,193	\$864
Lincoln	\$1,398,976	\$412	\$986,272	\$300	\$421,005	\$128	\$5,614,510	\$1,709
Linn	\$4,657,505	\$468	\$2,738,730	\$280	\$928,814	\$95	\$17,291,697	\$1,770
Logan	\$1,831,619	\$685	\$1,645,368	\$626	\$356,086	\$135	\$5,419,438	\$2,062
Lyon	\$18,043,891	\$510	\$21,166,153	\$588	\$3,591,142	\$100	\$31,615,245	\$879
Marion	\$6,612,994	\$518	\$3,942,794	\$322	\$1,358,907	\$111	\$13,966,032	\$1,141
Marshall	\$6,562,248	\$634	\$6,203,051	\$609	\$1,351,422	\$133	\$11,913,830	\$1,170
McPherson	\$25,203,868	\$858	\$18,909,157	\$648	\$3,304,593	\$113	\$36,290,404	\$1,243
Meade	\$2,559,385	\$561	\$1,825,938	\$415	\$487,276	\$110.7	\$11,516,387	\$2,616

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	Individual Income	Sales	Sales	Vehicle	Vehicle	Real/Personal	Real/Personal
	Tax Liability	Tax Liability	Tax	Tax	Property	Property	Property	Property
	<u>TY 06</u>	<u>TY 06</u>	<u>FY 08</u>	<u>FY 08</u>	<u>TY 07</u>	<u>TY 07</u>	<u>TY 07</u>	<u>TY 07</u>
Miami	\$21,986,308	\$712	\$14,161,146	\$456	\$3,906,908	\$125.7	\$40,903,034	\$1,316
Mitchell	\$4,063,668	\$645	\$4,062,322	\$644	\$991,130	\$157.1	\$8,553,510	\$1,356
Montgomery	\$18,788,062	\$542	\$22,159,537	\$642	\$4,210,600	\$122.0	\$43,495,419	\$1,260
Morris	\$3,110,696	\$515	\$2,469,028	\$414	\$612,460	\$102.6	\$7,006,019	\$1,174
Morton	\$2,167,741	\$691	\$1,746,228	\$575	\$311,134	\$102.4	\$16,647,308	\$5,480
Nemaha	\$5,856,672	\$565	\$4,715,315	\$462	\$1,196,389	\$117.3	\$9,604,196	\$941
Neosho	\$8,556,553	\$525	\$11,415,853	\$703	\$2,341,761	\$144.3	\$16,807,389	\$1,036
Ness	\$2,166,411	\$735	\$2,987,492	\$999	\$471,845	\$157.8	\$7,976,906	\$2,667
Norton	\$2,823,894	\$506	\$2,559,028	\$472	\$596,459	\$110.0	\$5,474,277	\$1,010
Osage	\$9,226,758	\$544	\$4,302,828	\$261	\$1,776,683	\$107.9	\$15,049,147	\$914
Osborne	\$1,937,643	\$487	\$1,855,939	\$479	\$578,100	\$149.3	\$5,535,246	\$1,430
Ottawa	\$3,734,281	\$605	\$1,551,804	\$258	\$743,837	\$124	\$8,594,521	\$1,431
Pawnee	\$3,431,815	\$527	\$2,951,405	\$460	\$916,121	\$143	\$8,780,143	\$1,369
Phillips	\$3,064,540	\$563	\$2,733,978	\$510	\$767,043	\$143	\$7,375,856	\$1,377
Pottawatomie	\$13,411,908	\$698	\$20,846,613	\$1,075	\$1,509,904	\$78	\$32,848,621	\$1,694
Pratt	\$6,776,882	\$718	\$8,890,688	\$943	\$1,633,429	\$173	\$22,730,360	\$2,411
Rawlins	\$1,398,608	\$529	\$977,624	\$382	\$389,532	\$152	\$4,177,427	\$1,633
Reno	\$40,197,393	\$631	\$44,603,248	\$706	\$7,821,974	\$124	\$70,345,921	\$1,114
Republic	\$2,422,964	\$481	\$2,019,790	\$412	\$740,346	\$151	\$7,185,586	\$1,466
Rice	\$5,266,588	\$512	\$4,315,930	\$428	\$1,228,541	\$122	\$13,948,039	\$1,384
Riley	\$34,966,493	\$559	\$38,009,506	\$550	\$4,328,901	\$63	\$49,577,953	\$718
Rooks	\$3,456,299	\$653	\$3,343,595	\$648	\$675,702	\$131	\$10,531,267	\$2,041
Rush	\$1,972,491	\$595	\$971,102	\$302	\$475,369	\$148	\$5,702,109	\$1,776
Russell	\$4,188,634	\$621	\$4,458,782	\$662	\$1,292,749	\$192	\$13,795,846	\$2,048
Saline	\$39,889,342	\$736	\$49,425,814	\$906	\$5,413,480	\$99	\$55,262,378	\$1,012
Scott	\$3,466,480	\$747	\$2,995,402	\$656	\$733,691	\$161	\$9,681,370	\$2,119
Sedgwick	\$469,539,777	\$997	\$390,283,066	\$820	\$49,768,128	\$105	\$479,771,822	\$1,008
Seward	\$11,559,060	\$494	\$19,886,302	\$861	\$2,153,615	\$93	\$33,118,273	\$1,433
Shawnee	\$143,517,076	\$831	\$134,465,088	\$775	\$20,662,451	\$119	\$205,067,958	\$1,182
Sheridan	\$1,929,396	\$742	\$1,424,838	\$572	\$409,235	\$164	\$4,250,132	\$1,705
Sherman	\$2,885,336	\$482	\$5,054,079	\$848	\$753,396	\$126	\$8,137,696	\$1,366
Smith	\$2,079,846	\$517	\$1,717,037	\$435	\$647,639	\$164	\$6,090,564	\$1,542
Stafford	\$2,398,045	\$541	\$1,910,759	\$436	\$609,299	\$139	\$9,501,611	\$2,166
Stanton	\$1,741,208	\$780	\$1,012,443	\$468	\$262,678	\$121	\$11,101,352	\$5,135
Stevens	\$3,682,235	\$696	\$3,620,084	\$715	\$406,073	\$80	\$27,683,958	\$5,470
Sumner	\$14,783,469	\$605	\$8,509,107	\$356	\$3,346,218	\$140	\$26,115,342	\$1,093
Thomas	\$4,670,847	\$625	\$7,905,529	\$1,081	\$1,109,507	\$152	\$11,284,494	\$1,543
Trego	\$1,538,560	\$514	\$1,922,881	\$657	\$461,122	\$158	\$6,247,570	\$2,134
Wabaunsee	\$4,976,608	\$722	\$1,413,033	\$206	\$830,023	\$121	\$8,943,492	\$1,302
Wallace	\$909,357	\$584	\$814,923	\$560	\$213,478	\$147	\$3,592,489	\$2,467
Washington	\$3,342,393	\$562	\$1,894,535	\$324	\$798,440	\$137	\$8,928,914	\$1,529
Wichita	\$2,020,336	\$883	\$1,015,510	\$462	\$386,947	\$176	\$4,812,143	\$2,187
Wilson	\$5,603,219	\$567	\$4,343,496	\$443	\$1,064,597	\$109	\$9,864,403	\$1,006
Woodson	\$1,416,572	\$404	\$1,046,471	\$315	\$460,050	\$139	\$4,207,695	\$1,268
Wyandotte	<u>\$59,721,263</u>	\$384	<u>\$100,454,763</u>	\$652	<u>\$17,351,726</u>	\$113	<u>\$198,784,245</u>	\$1,291
Total	\$2,279,014,716	\$825	\$1,962,368,043	\$707	\$321,385,308	\$116	\$3,600,035,621	\$1,302

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

Selected 2008 Enacted Kansas Legislation

Corporation Income Tax

House Bill 2434 provides for greater apportionment of business income, effective in tax year 2008, by authorizing the state to use the functional test (in addition to the current transactional test) as a method for identifying such income. A second provision clarifies the definition of gross receipts to prevent companies from utilizing “income churning.” Finally, the top corporation income tax rate, which is effective for taxable incomes above \$50,000, is reduced from 7.35 percent to 7.10 percent, effective for tax year 2008; to 7.05 percent for tax years 2009 and 2010; and to 7.00 percent for tax year 2011 and thereafter.

E-Filing

House Bill 2434 reduces from \$100,000 to \$45,000 the minimum annual level of sales and withholding tax remittances beyond which electronic filing may be mandated. A second stipulation requires paid individual income tax preparers submitting 50 or more returns per year to file at least 90 percent of such returns electronically.

Homestead

House Bill 2434 excludes from the definition of “income” for homestead property tax refunds those Social Security payments received by individuals who have been receiving Social Security disability payments prior to attaining the age of retirement. The bill also enacts the Selective Assistance for Effective Senior Relief (“SAFE Senior) Act, which provides a refundable income tax credit beginning in tax year 2008 that will be available to certain senior citizens to help reimburse a portion of property taxes paid on their homesteads. The SAFE Senior Credit is supplemental to the Homestead Property Tax Refund Act, and taxpayers may not claim the credit for a given tax year if they have also claimed a Homestead refund.

Income Tax

House Bill 2006 amends the economic revitalization and reinvestment act. The bill defines an eligible aviation business and an eligible aviation project. Revenue realized from withholding paid by the eligible aviation business on Kansas wages from employees hired for the eligible aviation project in the amount necessary to pay the principal and interest on such obligation shall be credited to the special economic revitalization fund. The eligible business would not be allowed to participate in the IMPACT act or program with respect to the eligible aviation project. The Secretary of Commerce may include provisions in the agreement to limit or reduce the amount of eligible income tax credits, including job expansion and investment tax credits, research and development tax credits, and business machinery and equipment tax credits. The bill imposes a sunset of July 1, 2013, after which time no new eligible project or eligible aviation projects could be approved for income tax withholding bonds. The bill makes the hiring and use of employees from whom the income tax withholding was collected subject to post audit under the Legislative Post Audit Act.

House Bill 2434 disallows a Kansas individual income tax deduction relative to certain property tax and assessments paid in other states by residents of those states when such states have similarly prevented Kansas residents from claiming property taxes and assessments paid in Kansas as income tax deductions. The bill also provides income, premiums or privilege tax credits for certain qualified capital investments

Selected 2008 Enacted Kansas Legislation

made in businesses located in and around nine cities damaged during two specific federal disaster declarations in 2007.

Liquor Tax

House Bill 2908 allows a farm winery to sell wine, manufactured by the winery, to holders of temporary permits who sell and serve alcoholic liquor. The bill eliminates the requirement that not less than 50 percent of agricultural products used in the manufacturing of domestic microbrewery beer be grown in Kansas. The bill allows issuance of a license to sell retail alcoholic liquor in the original package on premises located in an unincorporated area of a county.

Property Tax

House Bill 2434 clarifies that the property tax exemption for farm machinery and equipment includes certain beds, bodies, and boxes attached to motor vehicles actually and regularly used for farming or ranching operations. In addition, it clarifies that beds, bodies, and boxes attached to motor vehicles (except those attached by manufacturers) are to be classified for property taxation purposes as commercial and industrial machinery and equipment. The bill also prevents counties from changing classification of certain property from commercial and industrial machinery and equipment to commercial real property for purposes of receiving certain increased state aid payments. Additional provisions enact assessed valuation penalties for the late filing of certain property tax returns public utilities are required to file with the Director of Property Valuation, and for any property of public utilities which has escaped taxation. The bill also adds a section to exempt certain real and personal property that is used for housing low-income single-parent families.

Sales Tax

House Bill 2434 extends a sales tax exemption by one year relative to certain purchases incurred in the restoration or reconstruction of business facilities located in Kiowa County that were damaged by severe weather in 2007. The bill provides for several new sales tax exemptions.

Senate Resolution 1836 directs the Secretary of Revenue to seek a declaratory judgment in court as to whether the Tax Reform and Relief Act of 1999 and K.S.A. 79-5040 suspended certain procedural requirements relating to the property tax levy limits of local taxing subdivisions.

Motor Vehicle Legislation

House Bill 2542 finances the integration and modernization of the Vehicle Information Processing System (VIPS), the Kansas Drivers' License System (KDLS), and the Kansas Vehicle Inventory System (KVIS) of the Division of Vehicles in the Department of Revenue.

House Bill 2622 prohibits a Kansas registered vehicle from affixing any registration plate of any year on the front of the vehicle. Current law exceptions to the restriction will continue.

House Bill 2665 allows the Division of Vehicles, Kansas Department of Revenue, to destroy any surrendered Kansas driver's license or permit unless any other statute requires the Division to retain the license or permit.

Selected 2008 Enacted Kansas Legislation

House Bill 2691 authorizes the issuance of a Gold Star Mother license plate to an owner or lessee of (a) one or more passenger vehicles; (b) trucks or a gross weight of 20,000 pounds or less; or (c) motorcycles. For these applicants the bill requires submission of satisfactory proof to the Director of Motor Vehicles that the applicant is the mother of the person who died in good standing on active duty in the military service.

House Bill 2704 provides that on and after January 1, 2009, any owner or lessee of one or more passenger vehicles, trucks of a gross weight of 20,000 pounds or less, or motorcycles or travel trailers, may apply for and be issued one In God We Trust distinctive license plate for such vehicles.

Senate Bill 23 increases the photo fees for a driver's license by the Department of Revenue from \$4 to not more than \$8. In addition, the bill requires a payment of a photo fee for the cost of a photograph to be placed on an id card. The effective date of the bill will be January 1, 2009.

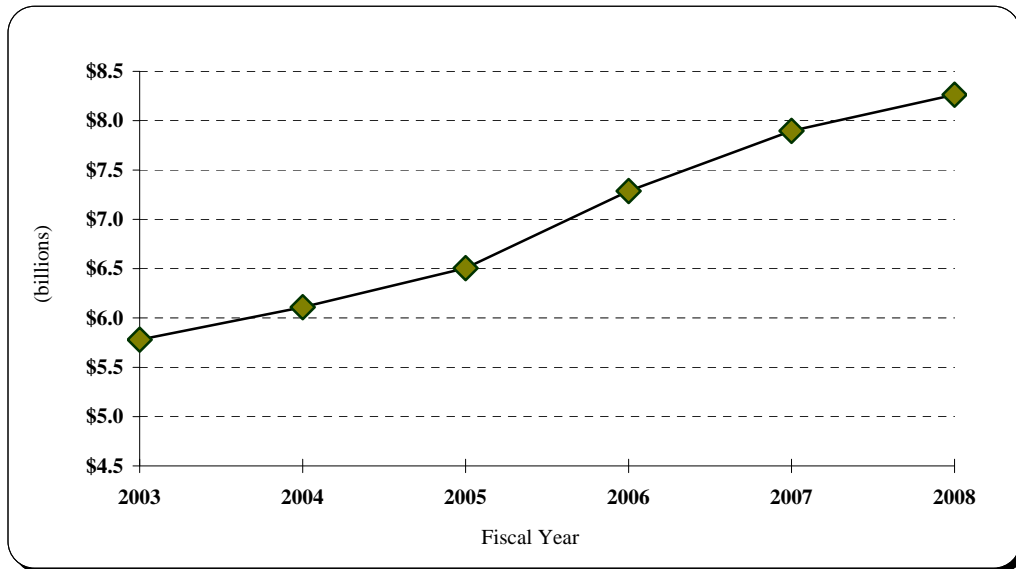
Senate Bill 521 amends existing law governing payments to county treasurers for vehicle titling and registration. The bill changes the current process whereby the county treasurer bills lienholders the \$1.50 service fee for all title applications where the vehicle is subject to a lien to a transaction where the county treasurer collects the fee directly from the applicant. It also inserts language relating to payment by credit card into the statute dictating procedures for county treasurers to follow in the event a "payment instrument" is returned due to insufficient funds.

Senate Bill 522 amends state law to allow certain commercial fleet vehicles weighing more than 26,000 pounds that are not driven out of the state to participate in the fleet registration process. In addition, the bill provides that the unused registration fee could be transferred to another fleet motor vehicle that is registered at the same or greater weight.

Senate Concurrent Resolution 1616 calls for the creation of a task force to study the design and implementation of an electronic motor vehicle financial security verification system for real time verification of compliance with the financial security requirements of the Kansas Automobile Injury Reparations Act.

Total Department of Revenue Collections before Refunds

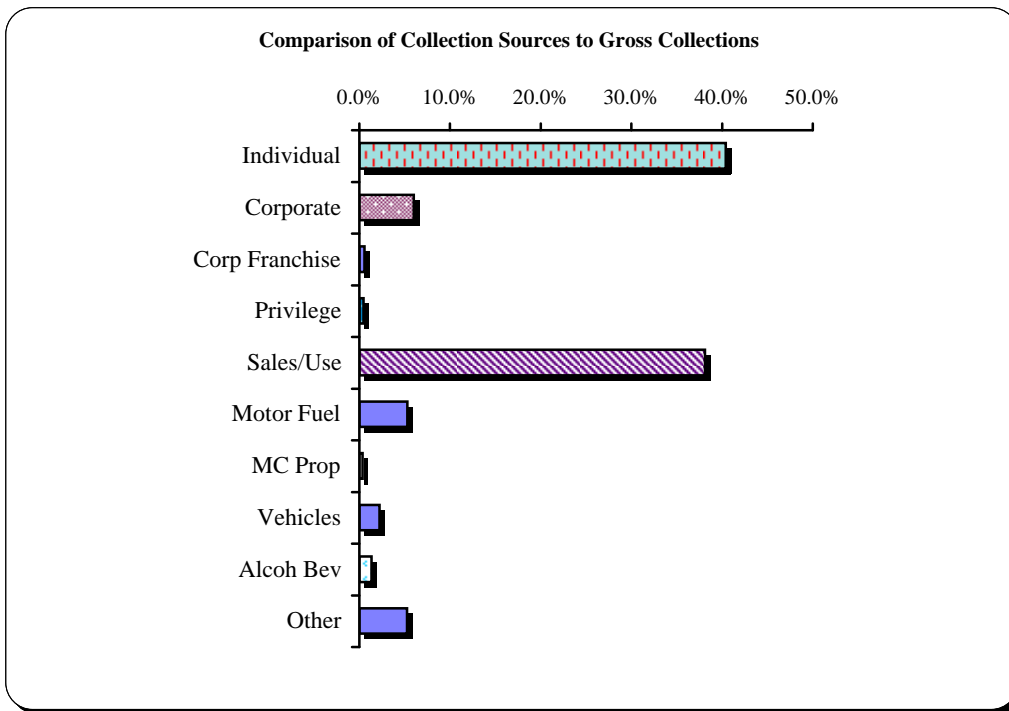
Total Department of Revenue Collections (before refunds) increased by 4.6% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
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%
2007	\$7,896,677,546	8.4%
2008	\$8,262,533,273	4.6%

Gross Total Collections and by Source

Collections by Department of Revenue

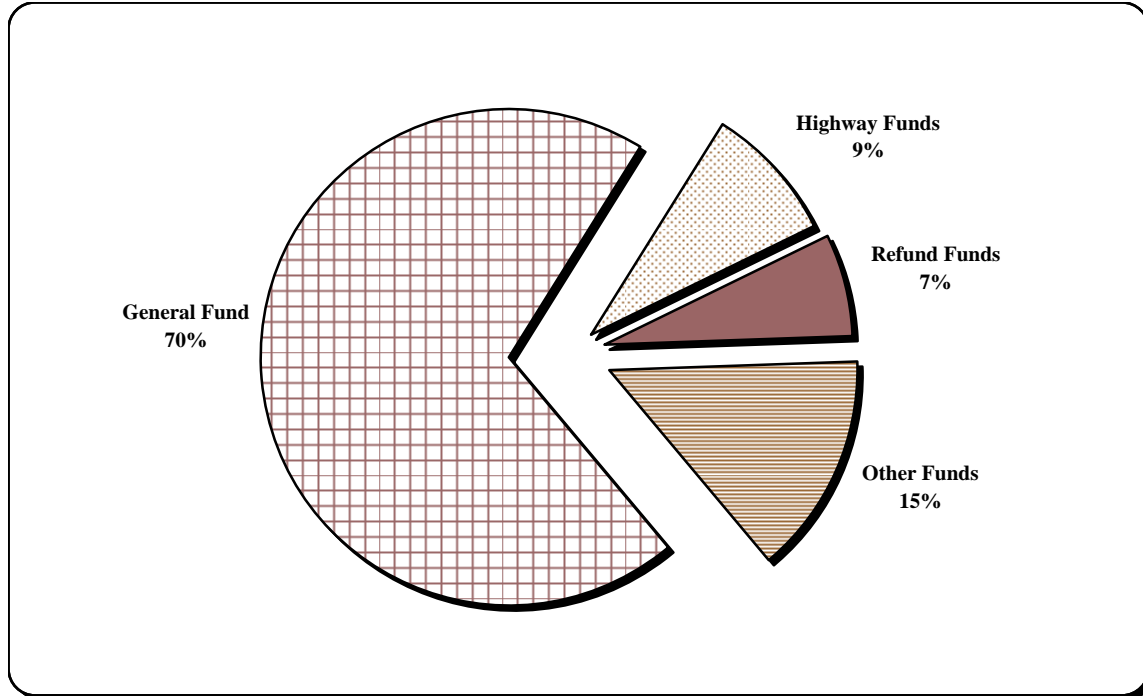


<u>Source</u>	<u>Fiscal Year 2007</u>	<u>Fiscal Year 2008</u>	<u>Percent Change</u>	<u>Percent of FY2008 Total</u>
Individual Income Taxes	\$3,086,798,890	\$3,338,776,030	8.2%	40.4%
Corporate Income Taxes	\$496,301,433	\$494,850,696	-0.3%	6.0%
Corporate Franchise Tax*	\$46,897,247	\$45,445,234	-3.1%	0.6%
Privilege Taxes	\$32,590,262	\$36,832,690	13.0%	0.4%
State and Local Sales and Use Taxes	\$3,061,767,992	\$3,148,719,105	2.8%	38.1%
Motor Fuel Taxes	\$439,898,005	\$437,737,717	-0.5%	5.3%
Property Taxes: Motor Carrier	\$26,152,609	\$29,755,694	13.8%	0.4%
Division of Vehicles	\$185,844,369	\$185,033,652	-0.4%	2.2%
Alcoholic Beverage Control	\$105,380,319	\$110,088,568	4.5%	1.3%
Other Taxes and Fees	<u>\$415,046,420</u>	<u>\$435,293,887</u>	4.9%	5.3%
Total	\$7,896,677,546	\$8,262,533,273	4.6%	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



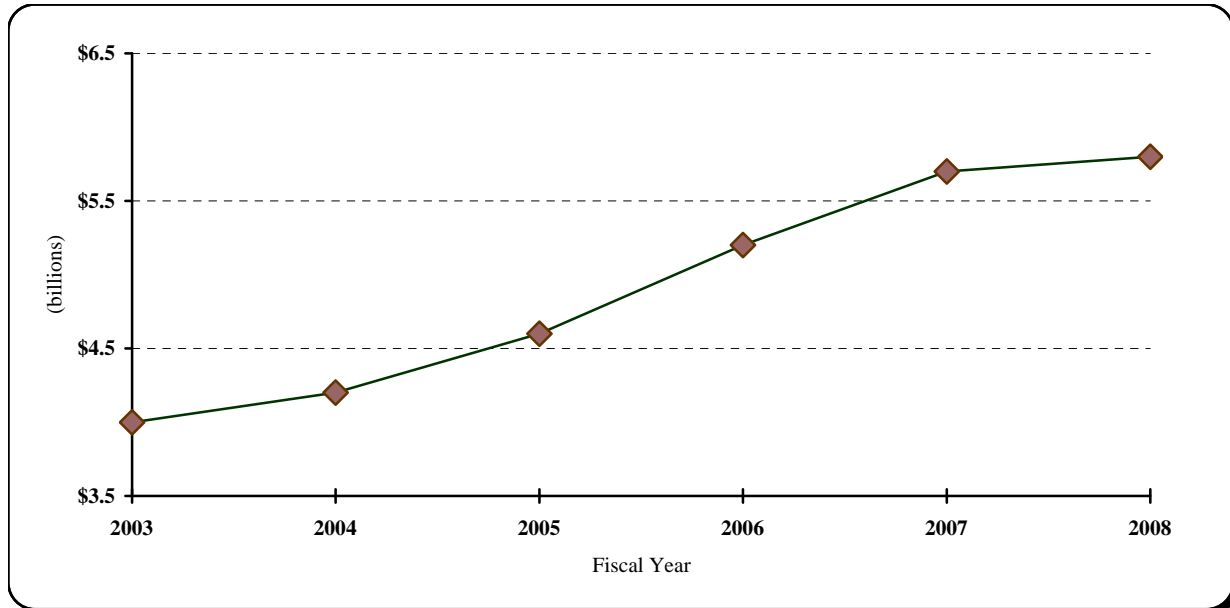
<u>Fund</u>	<u>Fiscal Year 2007</u>	<u>Fiscal Year 2008</u>	<u>Percent Change</u>	<u>Fiscal Year 2008 Percent Total</u>
State General Fund	\$5,679,536,893	\$5,787,650,186	1.9%	70.0%
All Highway Funds	\$615,041,079	\$727,497,169	18.3%	8.8%
All Refund Funds	\$453,308,746	\$547,822,642	20.8%	6.6%
Other Funds	<u>\$1,148,790,828</u>	<u>\$1,199,563,276</u>	4.4%	<u>14.5%</u>
Total	\$7,896,677,546	\$8,262,533,273	4.6%	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 2008 State General Fund Collections increased by 1.9% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2007</u>	<u>Fiscal Year</u> <u>2008</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$25,811,513	\$29,032,337	12.5%
Individual Income Tax	\$2,709,339,951	\$2,896,652,759	6.9%
Corporate Income	\$442,448,739	\$432,077,732	-2.3%
Corporate Franchise Tax**	\$43,271,655	\$41,285,842	-4.6%
Privilege	\$31,125,811	\$33,160,072	6.5%
Estate Tax	\$55,619,854	\$44,246,916	-20.4%
Sales Tax	\$1,766,767,978	\$1,711,398,084	-3.1%
Use Tax	\$284,981,260	\$246,276,790	-13.6%
Alcoholic Beverage Taxes, Fees, Fines	\$77,576,588	\$81,257,924	4.7%
Cigarette/Tobacco Tax	\$120,587,108	\$118,252,314	-1.9%
Mineral Tax	\$116,024,682	\$148,172,291	27.7%
Other ***	<u>\$5,981,754</u>	<u>\$5,837,125</u>	-2.4%
Total	\$5,679,536,893	\$5,787,650,186	1.9%

* 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.