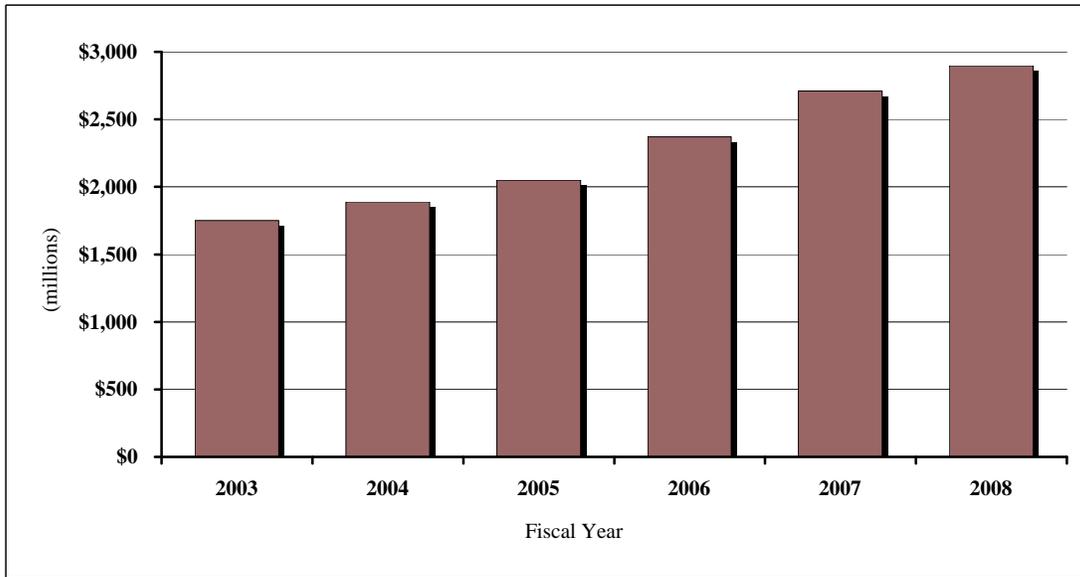


Individual Income Tax Amount to the State General Fund after Refunds

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

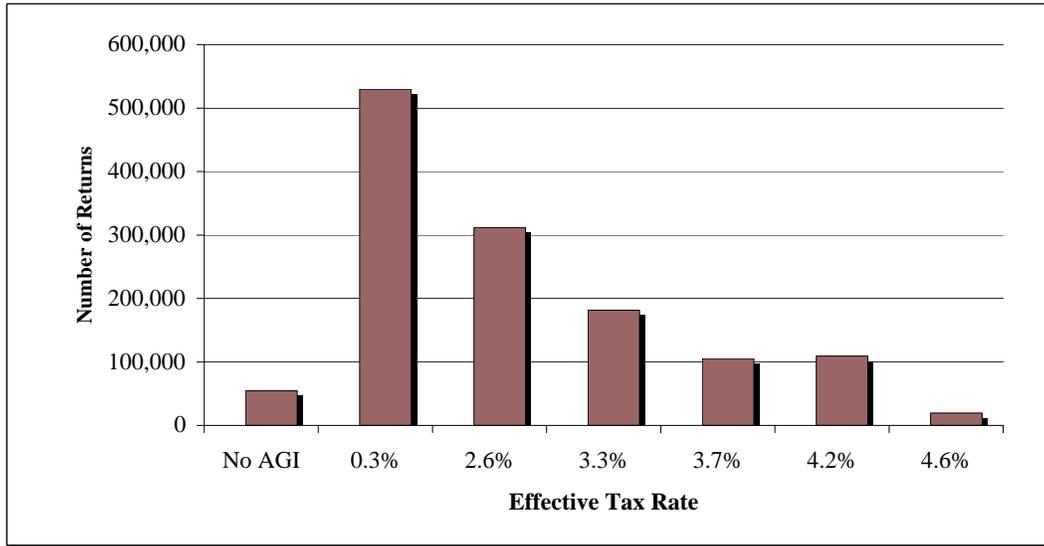


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$1,750,054,137	(4.3%)
2004	\$1,888,431,039	7.9%
2005	\$2,050,562,199	8.6%
2006	\$2,371,252,554	15.6%
2007	\$2,709,339,951	14.3%
2008	\$2,896,652,759	6.9%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2006

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 -	54,498	(\$682,896,453)	(\$2,286,548)
0.30%	\$0 - \$25,000	529,592	\$6,120,957,686	\$18,303,844
2.62%	\$25,000 - \$50,000	311,850	\$11,278,296,032	\$295,044,086
3.27%	\$50,000 - \$75,000	181,691	\$11,165,819,514	\$365,262,034
3.70%	\$75,000 - \$100,000	105,200	\$9,068,206,339	\$335,504,338
4.15%	\$100,000 - \$250,000	109,274	\$15,157,402,428	\$629,142,737
4.61%	\$250,000 - Over	<u>19,565</u>	<u>\$13,847,572,711</u>	<u>\$638,044,225</u>
3.46%	Total Kansas Residents	1,311,670	\$65,955,358,257	\$2,279,014,716

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

Individual Income Tax for Tax Year 2006 by County

Resident Taxpayers Only

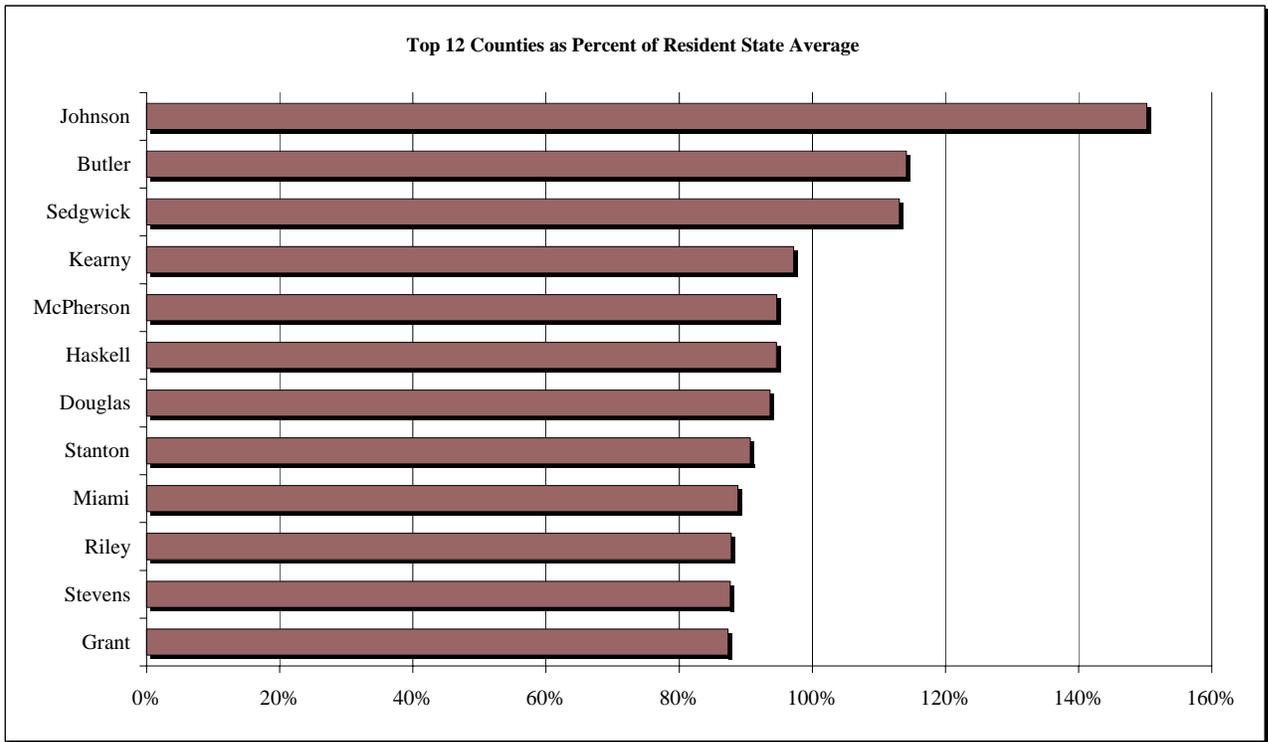
County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Allen	6,711	217,030,151	6,578,613	0.3%	\$980	90
Anderson	3,960	136,293,631	3,926,192	0.2%	\$991	87
Atchison	7,717	285,450,186	8,542,682	0.4%	\$1,107	69
Barber	2,492	94,104,217	3,185,625	0.1%	\$1,278	39
Barton	13,252	519,247,766	18,038,133	0.8%	\$1,361	31
Bourbon	6,797	233,636,358	6,825,301	0.3%	\$1,004	86
Brown	4,924	156,219,836	4,767,662	0.2%	\$968	93
Butler	28,888	1,553,657,365	61,144,328	2.7%	\$2,117	2
Chase	1,301	44,004,847	1,394,349	0.1%	\$1,072	78
Chautauqua	1,634	52,043,119	1,420,983	0.1%	\$870	98
Cherokee	9,066	276,055,026	5,581,697	0.2%	\$616	105
Cheyenne	1,434	44,965,992	1,472,702	0.1%	\$1,027	83
Clark	1,062	44,377,069	1,385,114	0.1%	\$1,304	36
Clay	4,041	136,488,244	4,163,933	0.2%	\$1,030	82
Cloud	4,578	140,406,616	4,215,111	0.2%	\$921	96
Coffey	4,190	169,130,976	5,674,828	0.3%	\$1,354	32
Comanche	888	32,042,614	1,024,472	0.0%	\$1,154	55
Cowley	16,104	623,141,051	20,640,074	0.9%	\$1,282	37
Crawford	17,280	676,786,591	21,060,945	0.9%	\$1,219	47
Decatur	1,519	46,097,352	1,478,492	0.1%	\$973	91
Dickinson	9,467	340,562,003	11,193,196	0.5%	\$1,182	51
Doniphan	3,518	123,326,730	2,629,275	0.1%	\$747	104
Douglas	45,860	2,214,814,232	79,663,701	3.5%	\$1,737	7
Edwards	1,550	50,957,401	1,709,283	0.1%	\$1,103	71
Elk	1,457	40,957,467	1,221,230	0.1%	\$838	100
Ellis	13,363	562,555,128	20,742,196	0.9%	\$1,552	14
Ellsworth	2,995	103,191,631	3,325,781	0.1%	\$1,110	67
Finney	16,506	655,674,730	20,574,179	0.9%	\$1,246	43
Ford	13,530	520,724,481	16,308,605	0.7%	\$1,205	49
Franklin	12,287	482,053,946	15,172,460	0.7%	\$1,235	44
Geary	10,081	339,783,245	10,261,157	0.5%	\$1,018	85
Gove	1,472	49,159,482	1,651,416	0.1%	\$1,122	61
Graham	1,337	45,219,939	1,636,856	0.1%	\$1,224	46
Grant	3,262	147,456,012	5,283,540	0.2%	\$1,620	12
Gray	2,809	113,599,178	3,986,440	0.2%	\$1,419	25
Greeley	670	21,229,797	747,114	0.0%	\$1,115	65
Greenwood	3,299	115,943,275	3,657,704	0.2%	\$1,109	68
Hamilton	1,106	42,045,657	1,468,410	0.1%	\$1,328	34
Harper	3,082	113,493,632	3,948,225	0.2%	\$1,281	38
Harvey	16,753	711,296,616	24,328,215	1.1%	\$1,452	19
Haskell	1,673	77,884,980	2,935,337	0.1%	\$1,755	6
Hodgeman	919	30,278,954	907,923	0.0%	\$988	89
Jackson	6,509	228,622,973	7,108,781	0.3%	\$1,092	74
Jefferson	9,219	388,441,367	12,643,175	0.6%	\$1,371	27
Jewell	1,645	46,508,559	1,306,176	0.1%	\$794	103
Johnson	250,220	20,066,935,036	697,044,613	31.0%	\$2,786	1
Kearny	1,671	78,089,121	3,013,573	0.1%	\$1,803	4
Kingman	3,776	151,898,009	5,401,950	0.2%	\$1,431	24
Kiowa	1,417	50,811,768	1,637,961	0.1%	\$1,156	54
Labette	10,560	333,935,109	10,060,258	0.4%	\$953	95
Lane	917	32,850,274	1,147,009	0.1%	\$1,251	42
Leavenworth	27,909	1,225,234,217	38,038,641	1.7%	\$1,363	28
Lincoln	1,681	47,207,281	1,398,976	0.1%	\$832	101
Linn	4,492	159,651,080	4,657,505	0.2%	\$1,037	80
Logan	1,459	51,400,116	1,831,619	0.1%	\$1,255	41
Lyon	16,502	578,492,131	18,043,891	0.8%	\$1,093	73
Marion	5,896	209,786,724	6,612,994	0.3%	\$1,122	62
Marshall	5,702	200,226,759	6,562,248	0.3%	\$1,151	57

Individual Income Tax for Tax Year 2006 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	14,354	685,190,236	25,203,868	1.1%	\$1,756	5
Meade	1,878	72,758,600	2,559,385	0.1%	\$1,363	29
Miami	13,352	647,442,093	21,986,308	1.0%	\$1,647	9
Mitchell	3,433	124,419,730	4,063,668	0.2%	\$1,184	50
Montgomery	16,826	597,419,765	18,788,062	0.8%	\$1,117	64
Morris	2,818	98,225,271	3,110,696	0.1%	\$1,104	70
Morton	1,477	65,753,734	2,167,741	0.1%	\$1,468	16
Nemaha	5,002	184,043,517	5,856,672	0.3%	\$1,171	52
Neosho	7,871	269,708,223	8,556,553	0.4%	\$1,087	75
Ness	1,590	60,395,656	2,166,411	0.1%	\$1,363	30
Norton	2,576	85,189,542	2,823,894	0.1%	\$1,096	72
Osage	8,195	298,302,372	9,226,758	0.4%	\$1,126	60
Osborne	1,878	59,143,781	1,937,643	0.1%	\$1,032	81
Ottawa	2,965	111,291,170	3,734,281	0.2%	\$1,259	40
Pawnee	3,158	105,432,951	3,431,815	0.2%	\$1,087	76
Phillips	2,860	92,325,224	3,064,540	0.1%	\$1,072	79
Pottawatomie	9,144	384,681,578	13,411,908	0.6%	\$1,467	17
Pratt	4,628	186,321,633	6,776,882	0.3%	\$1,464	18
Rawlins	1,291	42,340,175	1,398,608	0.1%	\$1,083	77
Reno	30,142	1,192,527,047	40,197,393	1.8%	\$1,334	33
Republic	2,689	81,501,483	2,422,964	0.1%	\$901	97
Rice	4,578	167,111,228	5,266,588	0.2%	\$1,150	58
Riley	21,463	940,870,238	34,966,493	1.6%	\$1,629	10
Rooks	2,639	95,790,627	3,456,299	0.2%	\$1,310	35
Rush	1,774	58,927,057	1,972,491	0.1%	\$1,112	66
Russell	3,739	125,305,970	4,188,634	0.2%	\$1,120	63
Saline	27,539	1,168,596,285	39,889,342	1.8%	\$1,448	20
Scott	2,402	97,640,710	3,466,480	0.2%	\$1,443	21
Sedgwick	223,857	12,183,960,952	469,539,777	20.9%	\$2,097	3
Seward	9,571	372,618,026	11,559,060	0.5%	\$1,208	48
Shawnee	90,753	4,001,609,221	143,517,076	6.4%	\$1,581	13
Sheridan	1,365	52,422,019	1,929,396	0.1%	\$1,413	26
Sherman	2,997	93,362,877	2,885,336	0.1%	\$963	94
Smith	2,099	64,350,523	2,079,846	0.1%	\$991	88
Stafford	2,128	74,633,849	2,398,045	0.1%	\$1,127	59
Stanton	1,035	45,079,185	1,741,208	0.1%	\$1,682	8
Stevens	2,265	101,268,377	3,682,235	0.2%	\$1,626	11
Sumner	10,282	428,574,434	14,783,469	0.7%	\$1,438	23
Thomas	3,813	138,981,086	4,670,847	0.2%	\$1,225	45
Trego	1,583	48,686,714	1,538,560	0.1%	\$972	92
Wabaunsee	3,292	141,479,219	4,976,608	0.2%	\$1,512	15
Wallace	789	27,472,615	909,357	0.0%	\$1,153	56
Washington	3,268	105,228,060	3,342,393	0.1%	\$1,023	84
Wichita	1,401	57,993,632	2,020,336	0.1%	\$1,442	22
Wilson	4,808	178,611,366	5,603,219	0.2%	\$1,165	53
Woodson	1,703	47,667,426	1,416,572	0.1%	\$832	102
Wyandotte	70,651	2,472,832,769	59,721,263	2.7%	\$845	99
KS Residents with county indicator	1,294,330	\$64,968,966,293	\$2,246,789,829		\$1,736	
KS Residents with no county indicator	<u>17,340</u>	<u>\$986,391,964</u>	<u>\$32,224,887</u>		\$1,858	
Total Residents	1,311,670	\$65,955,358,257	\$2,279,014,716	88.1%	\$1,737	
Non-Residents	<u>240,819</u>	<u>\$65,571,375,971</u>	<u>\$309,008,039</u>	<u>11.9%</u>	\$1,283	
All Taxpayers	1,552,489	\$131,526,734,228	\$2,588,022,755	100.0%	\$1,667	

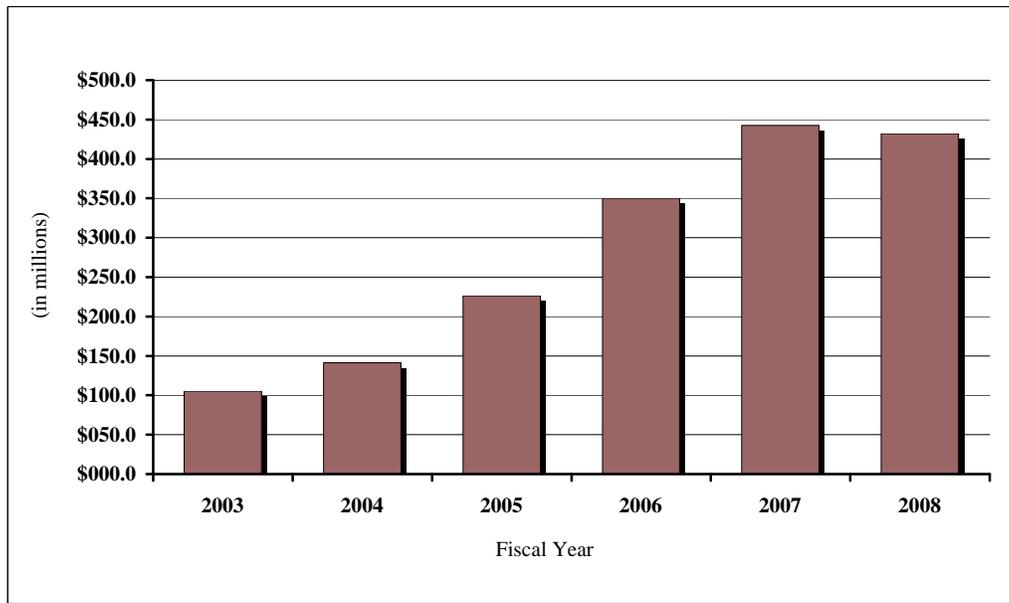
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2006



<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	\$2,786	1	150%
Butler	\$2,117	2	114%
Sedgwick	\$2,097	3	113%
Kearny	\$1,803	4	97%
McPherson	\$1,756	5	95%
Haskell	\$1,755	6	95%
Douglas	\$1,737	7	94%
Stanton	\$1,682	8	91%
Miami	\$1,647	9	89%
Riley	\$1,629	10	88%
Stevens	\$1,626	11	88%
Grant	\$1,620	12	87%
Average Kansas Residents (top 12 counties)			100%
			\$1,855

Corporate Income Tax Amount to the State General Fund after Refunds

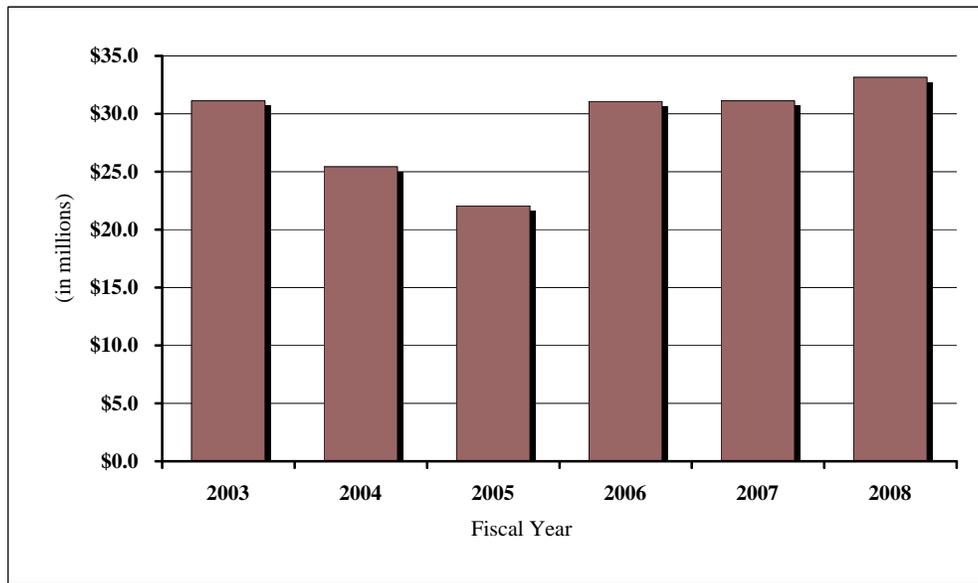
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2008	\$432,077,732	-2.3%

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 2.25% of net income. The surtax is 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>
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%
2008	\$33,160,072	6.5%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2006 Returns Filed In Calendar Year 2007

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	17,781	56.8%	\$0	0.0%
\$0 - \$75,000	9,994	31.9%	\$6,558,190	1.5%
\$75,000.01 - \$100,000	577	1.8%	\$1,994,523	0.5%
\$100,000.01 - \$500,000	1,709	5.5%	\$21,207,172	5.0%
\$500,000.01 - \$1,000,000	458	1.5%	\$20,456,761	4.8%
\$1,000,000.01 - Over	<u>766</u>	<u>2.4%</u>	<u>\$374,239,393</u>	<u>88.2%</u>
Total	31,285	100.0%	\$424,456,039	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	65	15.3%	\$0	0.0%
\$0 - \$500,000	146	34.4%	\$2,266,785	9.9%
\$500,000.01 - \$1,000,000	90	21.2%	\$2,594,781	11.3%
\$1,000,000.01 - Over	<u>124</u>	<u>29.2%</u>	<u>\$18,087,035</u>	<u>78.8%</u>
Total	425	100.0%	\$22,948,601	100.0%

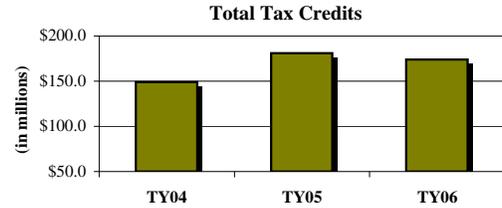
Savings and Loan Tax Liability By Taxable Income Bracket

<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	1	3.8%	\$0	0.0%
\$0 - \$500,000	11	42.3%	\$64,460	2.3%
\$500,000.01 - \$1,000,000	2	7.7%	\$60,406	2.1%
\$1,000,000.01 - Over	<u>12</u>	<u>46.2%</u>	<u>\$2,694,647</u>	<u>95.6%</u>
Total	26	100.0%	\$2,819,512	100.0%

Tax Year 2006 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2004	TY 2005	TY 2006
Corporate Income Tax	\$ 33,478,581	\$ 52,553,305	\$ 52,842,409
Individual Income Tax	\$ 111,878,636	\$ 123,981,459	\$ 117,317,893
Privilege Tax	\$ 3,525,354	\$ 4,387,003	\$ 3,854,441
Total Tax Credits	\$ 148,882,571	\$ 180,921,767	\$ 174,014,743



Adoption Credit - \$1,063,544

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 - \$11,150

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 - \$73,150

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 - \$532,616

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.

Biomass to Energy Credit - \$0

K.S.A. 79-32,233

A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Business and Job Development Credit (carryover) - \$9,454,649

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) - \$911,580

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 - \$28,183,078

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.

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

Child Day Care Assistance Credit - \$34,750

K.S.A. 79-32,190

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

Child Dependent Care Credit - \$8,484,477

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

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

Community Entrepreneurship Investor Credit - \$103,370

K.S.A. 74-99c09

An investor making a cash donation of \$250 or more in the Kansas community entrepreneurship fund shall receive a credit of 50% of the total amount of cash donation.

Community Service Credit - \$2,796,787

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

Disabled Access Credit - \$84,079

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

Earned Income Credit - \$50,334,784

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.

Food Sales Tax Refund - \$35,925,088

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.

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.

High Performance Incentive Program - \$22,976,653

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.

Historic Preservation Credit - \$4,008,053

K.S.A. 79-32, 211

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

Individual Development Account Credit - Amount withheld for confidentiality.

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.

Integrated Coal Gasification Power Plant Credit - \$0

K.S.A. 79-32,239

A taxpayer that makes a qualified investment in an integrated coal gasification power plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Law Enforcement Training Center Credit - \$0

K.S.A. 79-32,242

Any business firm which contributes cash to the Kansas Law Enforcement Training Center to be used by the Center for the purpose of providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of officers shall be allowed a credit that shall not exceed 50% of the total amount contributed.

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.

National Guard and Reserve Employer Credit - \$15,550

K.S.A. 79-32,244

An income tax credit shall be allowed for employing a member of the Kansas Army and Air National Guard or a member of a Kansas unit of the reserved forces of the United States who was federally activated and deployed on or after August 7, 1990. The credit is 25% of the amount paid as salary or compensation, not to exceed \$7,000 for each member employed.

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

Nitrogen Fertilizer Plant Credit - \$0

K.S.A. 79-32,229

A taxpayer that makes a qualified investment in a nitrogen fertilizer plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Petroleum Refinery Credit - \$0

K.S.A. 79-32,218

A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Plugging of an Abandoned Oil or Gas Well Credit - \$17,002

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.

Qualifying Pipeline Credit - \$0

K.S.A. 79-32,224

A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Regional Foundation Credit - \$813,095

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.

Research & Development Credit - \$2,228,012

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.

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.

Small Employer Health Insurance Credit - \$446,739

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.

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.

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.

Telecommunications Credit - \$5,397,802

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%.

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

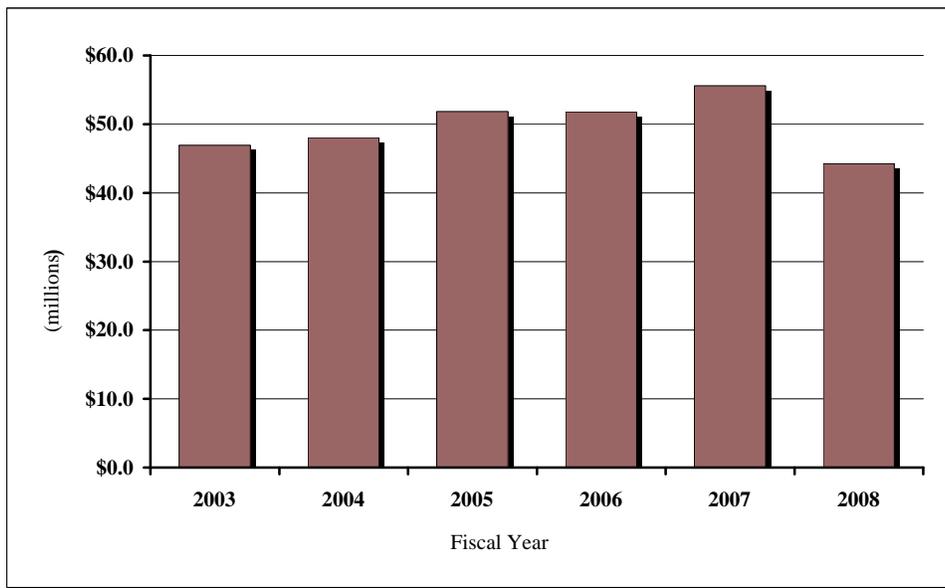
K.S.A. 74-8205, -8206, -8304, -8316, and -8401

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.

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

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.

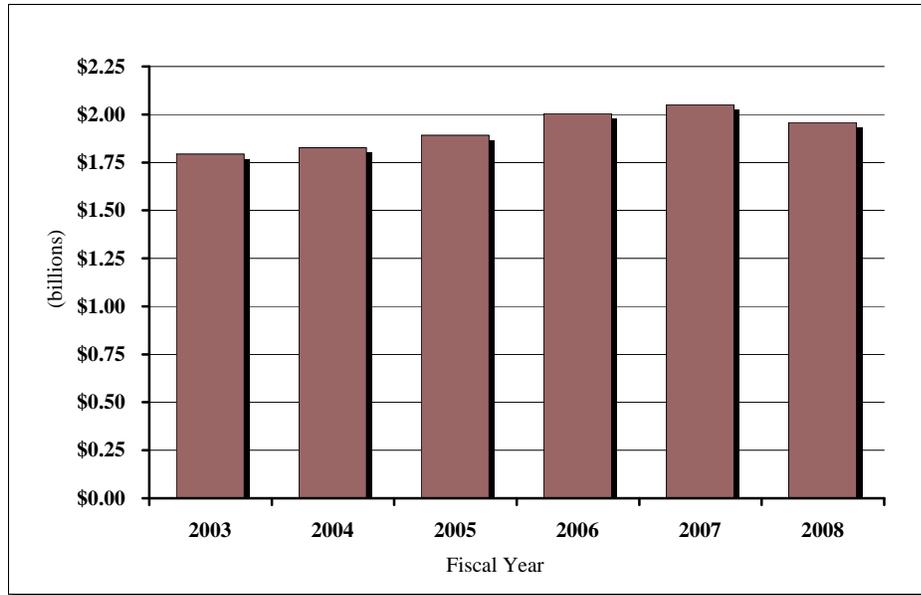


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$46,951,948	-2.4%
2004	\$48,064,151	2.4%
2005	\$51,853,446	7.9%
2006	\$51,805,793	-0.1%
2007	\$55,619,854	7.4%
2008	\$44,246,916	-20.4%

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 2008, the State gained \$36.8 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>
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%
2008	\$1,711,398,084	\$246,276,790	\$1,957,674,874	-4.6%

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

<u>County</u>	<u>FY2007</u>	<u>FY2008</u>	<u>Percent Change</u>	<u>FY2007 Per Capita</u>	<u>FY2007 PC Rank</u>	<u>FY2008 Per Capita*</u>	<u>FY2008 PC Rank*</u>
Allen	\$6,907,545	\$7,743,178	12.1%	\$505.05	45	\$577.25	40
Anderson	\$3,030,842	\$3,060,270	1.0%	\$376.46	73	\$386.98	81
Atchison	\$7,678,936	\$7,814,062	1.8%	\$458.58	52	\$471.55	59
Barber	\$3,504,088	\$4,330,424	23.6%	\$704.48	16	\$904.81	8
Barton	\$21,329,178	\$23,587,867	10.6%	\$775.30	11	\$849.46	10
Bourbon	\$6,581,513	\$6,982,498	6.1%	\$440.23	59	\$471.69	58
Brown	\$4,858,351	\$5,158,795	6.2%	\$474.63	51	\$512.40	47
Butler	\$28,902,711	\$31,291,171	8.3%	\$457.71	53	\$496.33	53
Chase	\$793,167	\$847,281	6.8%	\$258.36	99	\$293.99	97
Chautauqua	\$982,555	\$1,040,478	5.9%	\$248.56	103	\$273.38	99
Cherokee	\$5,397,445	\$5,802,924	7.5%	\$251.62	100	\$271.97	100
Cheyenne	\$1,003,690	\$1,242,645	23.8%	\$344.79	81	\$443.64	68
Clark	\$1,093,015	\$816,918	-25.3%	\$495.47	47	\$390.12	78
Clay	\$3,744,802	\$4,107,835	9.7%	\$434.18	61	\$472.98	56
Cloud	\$5,831,524	\$6,348,797	8.9%	\$607.83	26	\$676.70	23
Coffey	\$3,747,266	\$3,831,571	2.2%	\$430.67	62	\$453.23	66
Comanche	\$1,086,220	\$1,129,225	4.0%	\$576.55	32	\$598.11	37
Cowley	\$17,010,117	\$17,477,938	2.8%	\$486.96	48	\$510.29	49
Crawford	\$20,090,060	\$21,156,498	5.3%	\$527.87	41	\$544.43	46
Decatur	\$1,071,754	\$1,146,017	6.9%	\$343.51	82	\$387.82	80
Dickinson	\$9,385,965	\$9,664,686	3.0%	\$485.77	49	\$509.82	50
Doniphan	\$2,046,850	\$1,999,809	-2.3%	\$260.25	98	\$257.84	103
Douglas	\$66,984,615	\$69,049,850	3.1%	\$597.42	29	\$608.43	36
Edwards	\$959,793	\$1,042,374	8.6%	\$305.86	88	\$335.60	88
Elk	\$942,669	\$925,863	-1.8%	\$306.36	87	\$304.56	93
Ellis	\$27,660,262	\$30,097,092	8.8%	\$1,027.27	2	\$1,095.87	1
Ellsworth	\$2,204,800	\$2,574,538	16.8%	\$348.20	79	\$408.01	77
Finney	\$27,969,582	\$31,047,041	11.0%	\$715.39	15	\$810.73	13
Ford	\$22,001,029	\$22,743,815	3.4%	\$651.25	20	\$682.18	22
Franklin	\$12,660,089	\$13,438,092	6.1%	\$477.50	50	\$507.50	51
Geary	\$18,759,710	\$19,736,201	5.2%	\$776.03	10	\$784.74	14
Gove	\$1,683,542	\$1,909,501	13.4%	\$618.72	24	\$724.12	18
Graham	\$1,835,439	\$2,000,074	9.0%	\$685.63	17	\$767.19	17
Grant	\$5,453,434	\$5,866,840	7.6%	\$722.12	14	\$782.56	15
Gray	\$2,025,341	\$2,196,541	8.5%	\$346.09	80	\$389.39	79
Greeley	\$530,899	\$580,578	9.4%	\$398.87	68	\$447.63	67
Greenwood	\$2,275,705	\$2,429,591	6.8%	\$322.02	85	\$347.43	86
Hamilton	\$1,181,871	\$1,223,525	3.5%	\$455.62	54	\$464.87	61
Harper	\$3,057,744	\$3,377,938	10.5%	\$513.73	44	\$580.50	39
Harvey	\$17,729,526	\$18,676,422	5.3%	\$526.99	43	\$557.62	44
Haskell	\$2,339,822	\$2,667,120	14.0%	\$560.97	35	\$661.49	25
Hodgeman	\$543,883	\$679,217	24.9%	\$262.62	97	\$344.61	87
Jackson	\$5,068,897	\$4,961,628	-2.1%	\$375.47	74	\$369.72	83
Jefferson	\$4,126,958	\$4,278,186	3.7%	\$218.96	104	\$231.67	104
Jewell	\$829,858	\$964,360	16.2%	\$249.66	101	\$301.55	95
Johnson	\$474,670,022	\$502,243,695	5.8%	\$918.60	4	\$954.26	5
Kearny	\$1,184,592	\$1,288,078	8.7%	\$265.07	95	\$310.53	92
Kingman	\$3,466,119	\$3,421,044	-1.3%	\$434.62	60	\$437.14	70
Kiowa	\$1,593,527	\$1,904,148	19.5%	\$536.72	40	\$644.82	31
Labette	\$9,828,216	\$10,589,784	7.7%	\$442.65	58	\$481.95	54
Lane	\$803,891	\$882,314	9.8%	\$447.35	57	\$505.33	52
Leavenworth	\$26,639,255	\$26,350,306	-1.1%	\$361.81	76	\$358.01	84
Lincoln	\$921,826	\$986,272	7.0%	\$271.44	93	\$300.23	96
Linn	\$2,642,084	\$2,738,730	3.7%	\$265.22	94	\$280.41	98
Logan	\$1,489,158	\$1,645,368	10.5%	\$556.69	37	\$626.09	34
Lyon	\$20,496,231	\$21,166,153	3.3%	\$579.50	31	\$588.26	38
Marion	\$3,865,311	\$3,942,794	2.0%	\$302.92	89	\$322.18	90
Marshall	\$5,736,548	\$6,203,051	8.1%	\$554.31	38	\$608.98	35
McPherson	\$18,523,586	\$18,909,157	2.1%	\$630.48	23	\$647.66	30

Total Amount State Sales Tax Collections by County

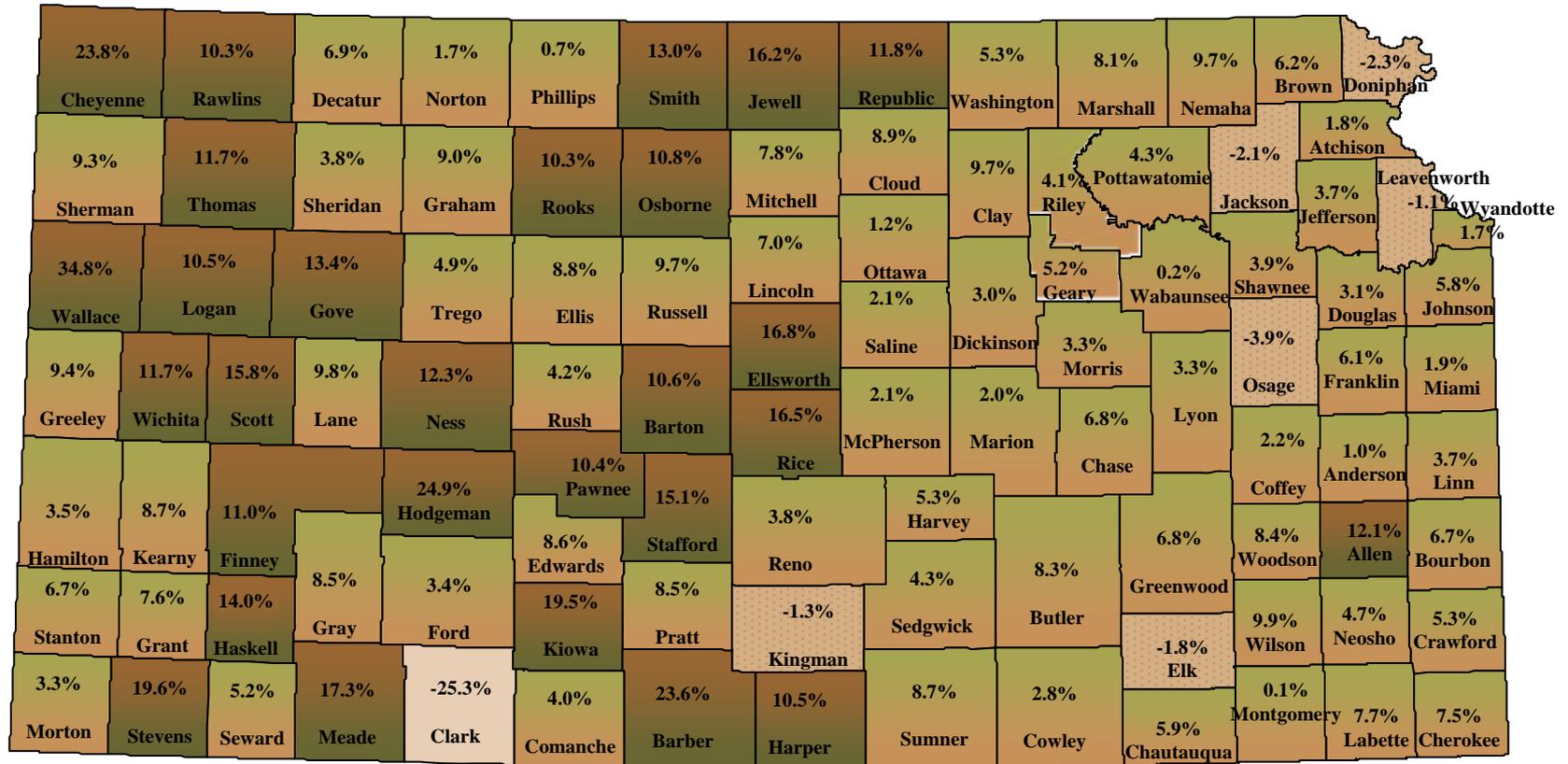
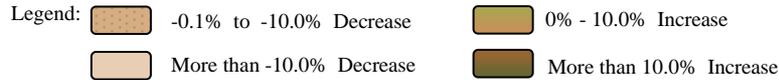
5.3% state sales tax rate.

County	FY2007	FY2008	Percent Change	FY2007 Per Capita	FY2007 PC Rank	FY2008 Per Capita*	FY2008 PC Rank*
Meade	\$1,556,447	\$1,825,938	17.3%	\$341.25	83	\$414.70	74
Miami	\$13,894,121	\$14,161,146	1.9%	\$449.65	56	\$455.66	65
Mitchell	\$3,769,111	\$4,062,322	7.8%	\$598.37	28	\$644.10	32
Montgomery	\$22,133,040	\$22,159,537	0.1%	\$637.99	21	\$642.10	33
Morris	\$2,390,462	\$2,469,028	3.3%	\$395.38	70	\$413.78	75
Morton	\$1,690,085	\$1,746,228	3.3%	\$538.59	39	\$574.80	41
Nemaha	\$4,298,865	\$4,715,315	9.7%	\$414.39	65	\$462.24	62
Neosho	\$10,906,786	\$11,415,853	4.7%	\$669.21	19	\$703.47	21
Ness	\$2,659,595	\$2,987,492	12.3%	\$902.78	5	\$998.83	4
Norton	\$2,515,801	\$2,559,028	1.7%	\$450.54	55	\$471.97	57
Osage	\$4,477,997	\$4,302,828	-3.9%	\$264.06	96	\$261.43	101
Osborne	\$1,674,754	\$1,855,939	10.8%	\$421.00	64	\$479.45	55
Ottawa	\$1,533,445	\$1,551,804	1.2%	\$248.61	102	\$258.38	102
Pawnee	\$2,673,164	\$2,951,405	10.4%	\$410.31	66	\$460.08	64
Phillips	\$2,714,650	\$2,733,978	0.7%	\$498.65	46	\$510.45	48
Pottawatomie	\$19,984,889	\$20,846,613	4.3%	\$1,039.80	1	\$1,074.79	3
Pratt	\$8,196,250	\$8,890,688	8.5%	\$868.61	7	\$943.21	6
Rawlins	\$886,269	\$977,624	10.3%	\$335.33	84	\$382.18	82
Reno	\$42,978,193	\$44,603,248	3.8%	\$674.63	18	\$706.36	20
Republic	\$1,806,896	\$2,019,790	11.8%	\$359.01	78	\$412.12	76
Rice	\$3,705,067	\$4,315,930	16.5%	\$359.89	77	\$428.17	73
Riley	\$36,520,988	\$38,009,506	4.1%	\$584.08	30	\$550.20	45
Rooks	\$3,032,413	\$3,343,595	10.3%	\$573.23	33	\$647.98	29
Rush	\$932,340	\$971,102	4.2%	\$281.08	91	\$302.43	94
Russell	\$4,063,087	\$4,458,782	9.7%	\$602.83	27	\$661.83	24
Saline	\$48,421,370	\$49,425,814	2.1%	\$893.88	6	\$905.52	7
Scott	\$2,587,800	\$2,995,402	15.8%	\$557.36	36	\$655.74	27
Sedgwick	\$374,215,605	\$390,283,066	4.3%	\$794.69	9	\$819.88	12
Seward	\$18,903,320	\$19,886,302	5.2%	\$807.70	8	\$860.54	9
Shawnee	\$129,455,218	\$134,465,088	3.9%	\$749.63	13	\$775.12	16
Sheridan	\$1,372,024	\$1,424,838	3.8%	\$527.70	42	\$571.54	42
Sherman	\$4,625,904	\$5,054,079	9.3%	\$773.43	12	\$848.14	11
Smith	\$1,518,936	\$1,717,037	13.0%	\$377.47	72	\$434.58	72
Stafford	\$1,660,627	\$1,910,759	15.1%	\$374.44	75	\$435.55	71
Stanton	\$949,238	\$1,012,443	6.7%	\$425.29	63	\$468.29	60
Stevens	\$3,027,288	\$3,620,084	19.6%	\$572.59	34	\$715.29	19
Sumner	\$7,829,515	\$8,509,107	8.7%	\$320.34	86	\$356.21	85
Thomas	\$7,078,222	\$7,905,529	11.7%	\$947.81	3	\$1,080.88	2
Trego	\$1,833,222	\$1,922,881	4.9%	\$612.50	25	\$656.95	26
Wabaunsee	\$1,410,122	\$1,413,033	0.2%	\$204.51	105	\$205.68	105
Wallace	\$604,598	\$814,923	34.8%	\$388.31	71	\$559.70	43
Washington	\$1,799,287	\$1,894,535	5.3%	\$302.71	90	\$324.41	89
Wichita	\$909,521	\$1,015,510	11.7%	\$397.52	69	\$461.60	63
Wilson	\$3,950,818	\$4,343,496	9.9%	\$399.52	67	\$442.90	69
Woodson	\$965,044	\$1,046,471	8.4%	\$275.18	92	\$315.39	91
Wyandotte	\$98,766,155	\$100,454,763	1.7%	\$635.12	22	\$652.49	28
Total Counties	\$1,869,641,979	\$1,962,368,043		\$676.41		\$706.91	
Miscellaneous	<u>\$7,129,843</u>	<u>\$6,969,785</u>					
Grand Total	\$1,876,771,822	\$1,969,337,827	4.9%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2008.
 Figures might not add from rounding.

State Sales Tax Collections, Percent Change by County

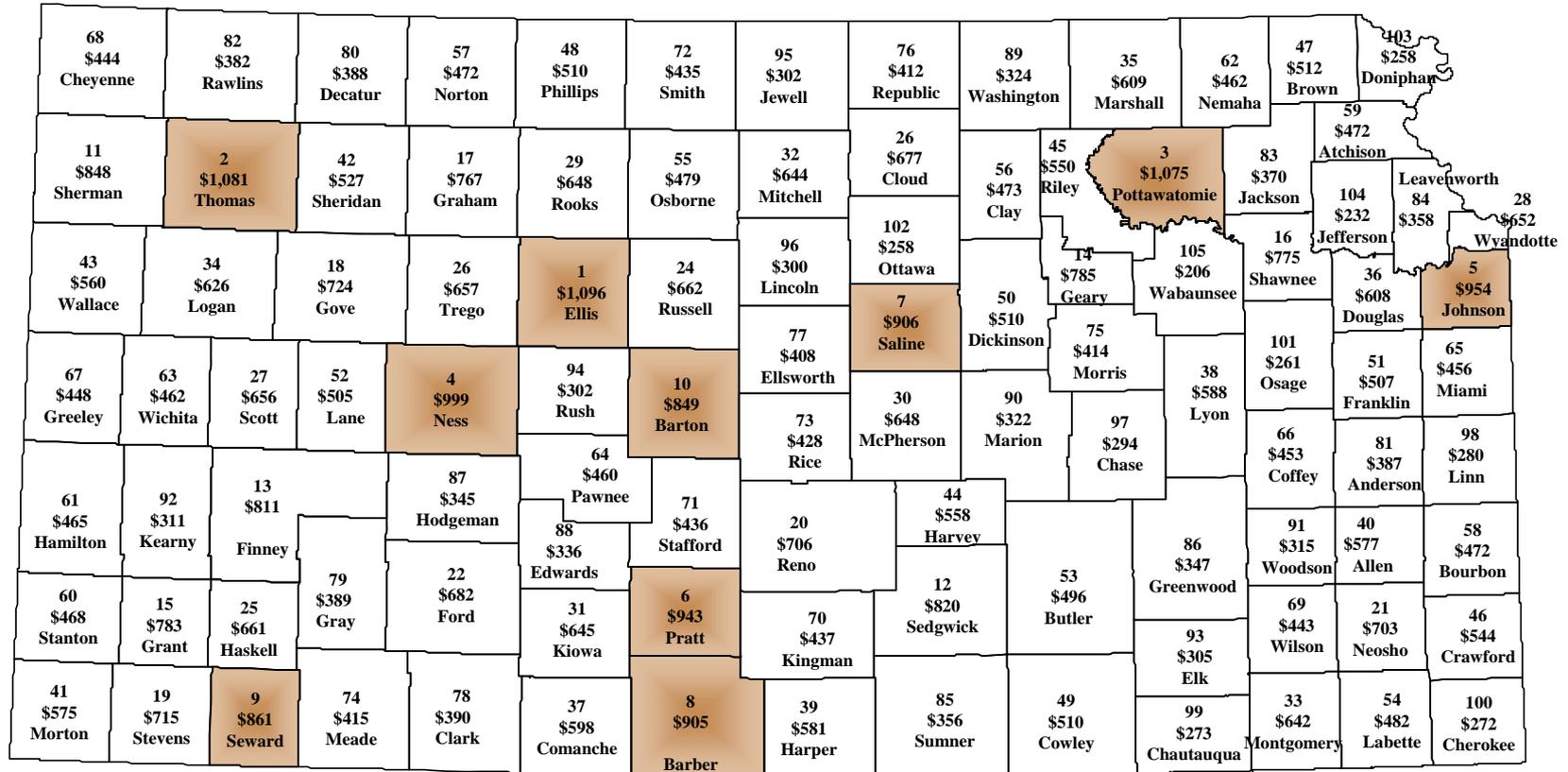
This map shows the Fiscal Year 2008 state sales tax collection percentage change over Fiscal Year 2007, by county. Total statewide percent change was 4.9%.



State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2008 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.

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 2007</u>	<u>FY 2008</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$ 1,180,875	\$ 1,202,021	1.8%
112 Animal Production	\$ 136,317	\$ 141,858	4.1%
113 Forestry and Logging	\$ 27,177	\$ 27,351	0.6%
114 Fishing, Hunting and Trapping	\$ 411,446	\$ 656,632	59.6%
115 Agriculture and Forestry Support Activities	\$ 359,102	\$ 414,257	15.4%
2-digit Total	\$ 2,114,917	\$ 2,442,119	15.5%
21 Mining			
211 Oil and Gas Extraction	\$ 274,804	\$ 453,673	65.1%
212 Mining (except Oil and Gas)	\$ 1,831,481	\$ 2,083,438	13.8%
213 Support Activities for Mining	\$ 9,644,478	\$ 12,035,946	24.8%
2-digit Total	\$ 11,750,764	\$ 14,573,057	24.0%
22 Utilities			
221 Utilities	\$ 52,089,397	\$ 51,584,277	-1.0%
2-digit Total	\$ 52,089,397	\$ 51,584,277	-1.0%
23 Construction			
236 Construction of Buildings	\$ 6,724,292	\$ 7,675,981	14.2%
237 Heavy and Civil Engineering Construction	\$ 10,994,882	\$ 11,362,485	3.3%
238 Specialty Trade Contractors	\$ 39,415,367	\$ 42,068,320	6.7%
2-digit Total	\$ 57,134,540	\$ 61,106,786	7.0%
31-33 Manufacturing			
311 Food Mfg	\$ 2,399,351	\$ 2,516,404	4.9%
312 Beverage and Tobacco Product Mfg	\$ 1,845,957	\$ 1,743,106	-5.6%
313 Textile Mills	\$ 62,698	\$ 76,192	21.5%
314 Textile Product Mills	\$ 460,655	\$ 463,488	0.6%
315 Apparel Mfg	\$ 155,146	\$ 170,420	9.8%
316 Leather and Allied Product Mfg	\$ 25,790	\$ 33,804	31.1%
321 Wood Product Mfg	\$ 2,385,290	\$ 2,610,398	9.4%
322 Paper Mfg	\$ 400,369	\$ 501,446	25.2%
323 Printing and Related Support Activities	\$ 6,398,129	\$ 5,863,175	-8.4%
324 Petroleum and Coal Products Mfg	\$ 1,067,170	\$ 890,619	-16.5%
325 Chemical Mfg	\$ 2,655,944	\$ 2,614,885	-1.5%
326 Plastics and Rubber Products Mfg	\$ 1,151,146	\$ 1,145,848	-0.5%
327 Nonmetallic Mineral Product Mfg	\$ 13,196,932	\$ 13,543,429	2.6%
331 Primary Metal Mfg	\$ 529,939	\$ 241,238	-54.5%
332 Fabricated Metal Product Mfg	\$ 4,394,634	\$ 5,031,875	14.5%
333 Machinery Mfg	\$ 2,059,075	\$ 2,080,541	1.0%
334 Computer and Electronic Product Mfg	\$ 1,393,411	\$ 1,097,314	-21.2%
335 Electrical Equipment & Appliance Mfg	\$ 349,735	\$ 379,668	8.6%
336 Transportation Equipment Mfg	\$ 2,860,119	\$ 3,360,749	17.5%
337 Furniture and Related Product Mfg	\$ 2,529,684	\$ 2,357,968	-6.8%
339 Miscellaneous Mfg	\$ 2,407,910	\$ 2,799,980	16.3%
2-digit Total	\$ 48,729,083	\$ 49,522,546	1.6%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$ 83,152,378	\$ 86,412,770	3.9%
424 Merchant Wholesalers, Nondurable Goods	\$ 18,306,291	\$ 19,572,905	6.9%
425 Electronic Markets and Agents and Brokers	\$ 6,993,693	\$ 7,787,714	11.4%
2-digit Total	\$ 108,452,361	\$ 113,773,389	4.9%
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$ 237,441,737	\$ 244,943,697	3.2%
442 Furniture and Home Furnishings Stores	\$ 49,827,215	\$ 50,467,270	1.3%

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 2007</u>	<u>FY 2008</u>	<u>Percent Change</u>
443 Electronics and Appliance Stores	\$ 35,333,384	\$ 35,835,489	1.4%
444 Building Material and Garden Supply Stores	\$ 114,720,395	\$ 114,468,495	-0.2%
445 Food and Beverage Stores	\$ 141,370,455	\$ 146,708,712	3.8%
446 Health and Personal Care Stores	\$ 17,509,532	\$ 18,414,021	5.2%
447 Gasoline Stations	\$ 56,310,814	\$ 60,158,389	6.8%
448 Clothing and Clothing Accessories Stores	\$ 53,963,044	\$ 54,490,318	1.0%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 36,771,130	\$ 37,049,431	0.8%
452 General Merchandise Stores	\$ 294,546,282	\$ 308,877,197	4.9%
453 Miscellaneous Store Retailers	\$ 46,846,576	\$ 47,579,536	1.6%
454 Nonstore Retailers	\$ 21,121,433	\$ 23,250,409	10.1%
2-digit Total	\$ 1,105,761,996	\$ 1,142,242,963	3.3%
48-49 Transportation and Warehousing			
481 Air Transportation	\$ 166,345	\$ 227,741	36.9%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,550,912	\$ 1,605,902	3.5%
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	\$ 1,419,757	\$ 1,792,826	26.3%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 58,487	\$ 57,971	-0.9%
493 Warehousing and Storage	\$ 621,688	\$ 1,010,536	62.5%
2-digit Total	\$ 3,823,842	\$ 4,719,658	23.4%
51 Information			
511 Publishing Industries (except Internet)	\$ 6,834,345	\$ 6,782,991	-0.8%
512 Motion Picture & Sound Recording Industries	\$ 5,729,129	\$ 5,587,134	-2.5%
515 Broadcasting (except Internet)	\$ 18,116,046	\$ 24,068,982	32.9%
517 Telecommunications	\$ 105,196,791	\$ 129,046,120	22.7%
518 ISPs, Search Portals, and Data Processing	\$ 1,243,352	\$ 981,323	-21.1%
519 Other Information Services	\$ 118,695	\$ 175,767	48.1%
2-digit Total	\$ 137,238,359	\$ 166,642,317	21.4%
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,684,108	\$ 2,920,602	8.8%
523 Securities and Commodity Contract Brokerage	\$ 234,522	\$ 218,491	-6.8%
524 Insurance Carriers and Related Activities	\$ 189,755	\$ 212,742	12.1%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
2-digit Total	\$ 3,109,356	\$ 3,353,383	7.8%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$ 1,086,562	\$ 905,467	-16.7%
532 Rental and Leasing Services	\$ 27,763,238	\$ 29,199,258	5.2%
2-digit Total	\$ 28,849,800	\$ 30,104,726	4.3%
54 Professional and Technical Services			
541 Professional and Technical Services	\$ 15,283,130	\$ 15,867,248	3.8%
2-digit Total	\$ 15,283,130	\$ 15,867,248	3.8%
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$ 229,540	\$ 283,884	23.7%
2-digit Total	\$ 229,540	\$ 283,884	23.7%
56 Administrative and Waste Services			

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 2007</u>	<u>FY 2008</u>	<u>Percent Change</u>
561 Administrative and Support Services	\$ 21,602,724	\$ 21,309,343	-1.4%
562 Waste Management and Remediation Services	\$ 586,665	\$ 635,502	8.3%
2-digit Total	\$ 22,189,390	\$ 21,944,845	-1.1%
61 Educational Services			
611 Educational Services	\$ 4,819,805	\$ 5,189,883	7.7%
2-digit Total	\$ 4,819,805	\$ 5,189,883	7.7%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$ 1,387,772	\$ 1,444,855	4.1%
622 Hospitals	\$ 1,456,389	\$ 1,380,031	-5.2%
623 Nursing and Residential Care Facilities	\$ 111,827	\$ 118,677	6.1%
624 Social Assistance	\$ 525,958	\$ 579,667	10.2%
2-digit Total	\$ 3,481,946	\$ 3,523,229	1.2%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$ 4,873,595	\$ 4,223,828	-13.3%
712 Museums, Historical Sites, Zoos, and Parks	\$ 543,711	\$ 543,327	-0.1%
713 Amusement, Gambling, and Recreation	\$ 15,417,076	\$ 15,893,109	3.1%
2-digit Total	\$ 20,834,382	\$ 20,660,264	-0.8%
72 Accommodation and Food Services			
721 Accommodation	\$ 26,592,032	\$ 28,562,931	7.4%
722 Food Services and Drinking Places	\$ 156,564,591	\$ 165,256,968	5.6%
2-digit Total	\$ 183,156,623	\$ 193,819,899	5.8%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$ 43,977,534	\$ 44,313,758	0.8%
812 Personal and Laundry Services	\$ 13,171,279	\$ 13,640,491	3.6%
813 Membership Associations and Organizations	\$ 3,570,516	\$ 4,046,084	13.3%
814 Private Households	\$ 62,938	\$ 72,099	14.6%
2-digit Total	\$ 60,782,268	\$ 62,072,432	2.1%
92 Public Administration			
921 Executive, Legislative, & General Government	\$ 3,855,376	\$ 2,945,610	-23.6%
922 Justice, Public Order, and Safety Activities	\$ 189,614	\$ 197,744	4.3%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$ 36,896	\$ 45,307	22.8%
926 Administration of Economic Programs	\$ 1,179,047	\$ 505,047	-57.2%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$ 5,261,052	\$ 3,693,787	-29.8%
99 Unclassified Establishments			
999 Unclassified Establishments	\$ 1,679,271	\$ 2,217,136	32.0%
2-digit Total	\$ 1,679,271	\$ 2,217,136	32.0%
Total	\$ 1,876,771,822	\$ 1,969,337,827	4.9%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)		Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	
Allen County	1.00%	Oct-94	\$1,437,246.32	\$1,580,381.41	10.0%	\$188,378.70	\$196,122.36	4.1%
Anderson County	1.50%	Apr-07	\$680,690.34	\$982,170.10	NA	\$74,749.29	\$105,311.83	NA
Atchison County	1.25%	Jan-07	\$1,699,250.74	\$2,118,707.10	NA	\$243,933.82	\$313,885.49	NA
Barber County	1.00%	Feb-83	\$720,746.86	\$846,812.57	17.5%	\$135,104.89	\$209,105.30	54.8%
Barton County	1.00%	Jan-08	\$5,294,804.73	\$5,451,217.54	NA	\$411,742.12	\$473,595.29	NA
Bourbon County	1.00%	Jul-01	\$1,356,250.19	\$1,436,685.20	5.9%	\$236,465.14	\$206,501.34	-12.7%
Brown County	1.00%	Nov-82	\$1,004,940.96	\$1,093,695.21	8.8%	\$158,380.54	\$459,204.67	189.9%
Chase County	1.00%	Apr-05	\$184,364.02	\$187,904.21	1.9%	\$50,878.68	\$61,454.45	20.8%
Chautauqua County	1.00%	Feb-83	\$237,311.17	\$248,317.38	4.6%	\$65,205.78	\$58,562.10	-10.2%
Cherokee County	1.50%	Jan-03	\$1,811,215.45	\$2,006,847.28	10.8%	\$587,525.99	\$583,811.36	-0.6%
Cheyenne County	2.00%	Jul-96	\$459,778.36	\$552,700.46	20.2%	\$112,474.27	\$242,841.05	115.9%
Clay County	1.00%	Jan-01	\$826,691.59	\$880,106.19	6.5%	\$80,118.20	\$110,350.15	37.7%
Cloud County	1.00%	Jan-01	\$1,185,560.32	\$1,274,054.09	7.5%	\$105,649.88	\$108,862.44	3.0%
Cowley County	0.50%	Oct-05	\$1,755,944.94	\$1,782,980.57	1.5%	\$224,915.08	\$239,859.33	6.6%
Crawford County	1.00%	Jul-01	\$4,151,289.81	\$4,374,728.72	5.4%	\$568,014.37	\$644,117.47	13.4%
Decatur County	1.00%	Nov-84	\$237,040.41	\$262,184.69	10.6%	\$77,016.12	\$75,816.28	-1.6%
Dickinson County	1.00%	Jul-97	\$1,957,080.09	\$2,057,305.85	5.1%	\$212,013.29	\$210,246.15	-0.8%
Doniphan County	1.00%	Oct-94	\$463,872.22	\$446,704.71	-3.7%	\$162,631.87	\$337,836.39	107.7%
Douglas County	1.00%	Jan-95	\$13,456,607.42	\$13,858,809.06	3.0%	\$1,111,028.72	\$1,143,672.57	2.9%
Edwards County	1.00%	Nov-83	\$211,249.46	\$226,402.10	7.2%	\$31,242.39	\$37,822.52	21.1%
Elk County	1.00%	Nov-82	\$206,145.54	\$214,032.79	3.8%	\$22,623.12	\$31,660.11	39.9%
Ellsworth County	1.00%	Apr-05	\$460,850.64	\$536,855.75	16.5%	\$61,159.44	\$107,888.16	76.4%
Finney County	1.00%	Oct-05	\$5,506,279.57	\$5,963,754.90	8.3%	\$536,518.75	\$575,795.07	7.3%
Ford County	1.50%	Oct-07	\$4,394,179.68	\$6,201,302.71	NA	\$466,554.09	\$702,063.41	NA
Franklin County	1.50%	Jan-93	\$3,960,418.62	\$4,171,198.38	5.3%	\$565,085.81	\$591,002.00	4.6%
Geary County	1.25%	Oct-06	\$4,327,654.44	\$4,962,030.50	NA	\$432,076.83	\$488,243.26	NA
Gove County	1.75%	Jan-06	\$599,363.52	\$683,694.01	14.1%	\$103,253.36	\$103,270.55	0.0%
Graham County	0.25%	Oct-03	\$93,380.57	\$103,392.19	10.7%	\$18,821.00	\$11,778.06	-37.4%
Gray County	1.00%	Oct-05	\$470,189.96	\$522,750.32	11.2%	\$68,220.81	\$83,563.42	22.5%
Greeley County	1.00%	Nov-82	\$120,009.00	\$129,971.37	8.3%	\$27,302.08	\$37,665.15	38.0%
Greenwood County	1.00%	Jul-95	\$501,913.51	\$524,764.49	4.6%	\$57,506.90	\$64,978.40	13.0%
Hamilton County	0.50%	Jan-93	\$133,836.94	\$136,750.33	2.2%	\$22,728.48	\$26,110.80	14.9%
Harvey County	2.00%	Oct-06	\$5,650,218.50	\$7,551,714.51	NA	\$529,180.88	\$794,431.07	NA
Haskell County	0.50%	Jan-83	\$242,974.84	\$266,731.70	9.8%	\$79,162.53	\$78,300.96	-1.1%
Hodgeman County	1.00%	Apr-07	\$9,846.47	\$153,184.38	NA	\$1,693.83	\$17,593.03	NA
Jackson County	1.40%	Apr-05	\$1,524,821.85	\$1,511,957.57	-0.8%	\$128,775.61	\$118,331.27	-8.1%
Jefferson County	1.00%	Oct-98	\$961,935.60	\$976,710.23	1.5%	\$157,592.80	\$154,431.20	-2.0%
Jewell County	1.00%	Feb-83	\$193,072.99	\$224,461.02	16.3%	\$42,683.59	\$54,840.74	28.5%
Johnson County	1.10%	Jan-03	\$103,519,289.51	\$110,119,912.08	6.4%	\$27,083,672.95	\$18,750,779.94	-30.8%
Kiowa County	1.00%	Nov-82	\$323,825.94	\$389,650.67	20.3%	\$87,934.45	\$185,632.23	111.1%
Labette County	1.25%	Oct-01	\$2,572,267.16	\$2,776,400.05	7.9%	\$368,694.21	\$359,472.04	-2.5%
Leavenworth County	1.00%	Jan-97	\$5,598,636.32	\$5,480,559.77	-2.1%	\$907,630.07	\$872,438.94	-3.9%
Lincoln County	1.00%	Feb-83	\$209,742.09	\$234,003.27	11.6%	\$20,165.69	\$51,157.59	153.7%
Logan County	1.00%	Nov-82	\$303,682.75	\$343,818.24	13.2%	\$29,828.58	\$32,090.78	7.6%
Lyon County	0.50%	Jul-99	\$2,072,470.30	\$2,121,869.94	2.4%	\$175,734.66	\$292,790.72	66.6%
Marion County	1.00%	Jul-87	\$867,992.62	\$888,840.46	2.4%	\$106,373.31	\$104,045.22	-2.2%
Mcpherson County	1.00%	Jul-82	\$3,710,870.88	\$3,808,683.34	2.6%	\$585,852.32	\$531,800.00	-9.2%
Meade County	1.00%	Nov-84	\$377,093.43	\$428,572.07	13.7%	\$84,121.76	\$98,415.17	17.0%
Miami County	1.25%	Jan-01	\$3,584,395.38	\$3,731,999.06	4.1%	\$557,201.23	\$627,897.11	12.7%
Mitchell County	1.00%	Nov-82	\$780,127.25	\$864,962.72	10.9%	\$64,482.50	\$72,921.01	13.1%
Montgomery County	0.00%	Oct-02	\$6,883.29	\$9,358.77	36.0%	\$0.00	\$0.00	NA
Morris County	1.00%	Nov-82	\$516,366.18	\$524,633.85	1.6%	\$50,362.83	\$60,939.19	21.0%
Nemaha County	1.00%	Nov-82	\$923,965.03	\$1,023,233.26	10.7%	\$120,108.13	\$340,024.10	183.1%
Neosho County	1.00%	Oct-00	\$2,243,391.06	\$2,319,665.69	3.4%	\$494,834.27	\$476,421.89	-3.7%
Norton County	0.75%	Sep-03	\$400,241.95	\$407,500.13	1.8%	\$143,707.78	\$229,969.06	60.0%
Osage County	1.00%	Nov-82	\$983,439.28	\$983,213.01	0.0%	\$110,876.35	\$116,217.31	4.8%
Osborne County	1.50%	Oct-05	\$554,706.84	\$584,982.74	5.5%	\$50,891.43	\$59,228.77	16.4%
Ottawa County	1.00%	Jun-01	\$345,981.25	\$356,743.08	3.1%	\$70,137.42	\$47,888.53	-31.7%
Pawnee County	1.00%	Jul-83	\$555,885.22	\$603,309.27	8.5%	\$56,896.66	\$54,772.62	-3.7%
Phillips County	0.50%	Jan-06	\$282,860.91	\$281,081.15	-0.6%	\$65,454.97	\$55,819.14	-14.7%
Pottawatomie County	1.00%	Apr-05	\$3,959,540.00	\$4,162,691.13	5.1%	\$341,190.95	\$401,499.66	17.7%
Pratt County	1.00%	Jul-82	\$1,638,006.13	\$1,812,126.28	10.6%	\$145,811.92	\$150,653.85	3.3%
Rawlins County	1.00%	Feb-83	\$194,256.13	\$227,701.43	17.2%	\$53,525.45	\$99,228.30	85.4%
Reno County	1.00%	Jul-86	\$8,638,742.06	\$9,056,036.15	4.8%	\$965,199.26	\$844,080.90	-12.5%
Republic County	2.00%	Jul-03	\$778,554.90	\$917,502.08	17.8%	\$111,988.33	\$138,663.21	23.8%
Rice County	1.00%	Nov-82	\$787,414.01	\$895,764.27	13.8%	\$94,137.08	\$188,993.27	100.8%
Riley County	1.00%	Jan-99	\$7,380,250.02	\$7,531,641.96	2.1%	\$563,317.66	\$629,340.33	11.7%
Rooks County	0.00%	Oct-00	\$287.71	\$0.00	NA	\$0.00	\$0.00	NA
Russell County	2.00%	Oct-05	\$1,691,134.97	\$1,816,280.82	7.4%	\$203,244.46	\$306,748.59	50.9%
Saline County	1.00%	Jun-95	\$9,637,013.43	\$9,907,585.23	2.8%	\$758,917.51	\$757,669.14	-0.2%
Scott County	1.00%	May-82	\$561,323.58	\$671,284.61	19.6%	\$76,663.11	\$90,044.59	17.5%
Sedgewick County	1.00%	Jan-08	\$150,609,653.04	\$130,713,760.51	NA	\$16,693,815.56	\$15,196,482.02	NA
Seward County	1.25%	Jan-04	\$4,744,590.82	\$4,976,219.98	4.9%	\$908,772.56	\$1,047,500.12	15.3%
Shawnee County	1.15%	Jan-05	\$29,883,214.85	\$29,977,747.80	0.3%	\$3,659,305.20	\$4,335,672.69	18.5%
Sheridan County	1.00%	Jan-99	\$277,536.76	\$295,474.67	6.5%	\$53,963.59	\$122,445.95	126.9%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)		Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	
Sherman County	2.25%	Jul-06	\$1,959,117.76	\$2,323,271.17	NA	\$211,424.99	\$428,449.89	NA
Stafford County	1.00%	Nov-84	\$357,515.62	\$403,337.21	12.8%	\$44,467.68	\$45,826.73	3.1%
Stanton County	1.00%	Nov-84	\$195,327.65	\$222,332.37	13.8%	\$59,004.35	\$42,717.55	-27.6%
Sumner County	1.00%	Oct-04	\$1,705,099.97	\$1,852,567.67	8.6%	\$220,149.36	\$282,226.84	28.2%
Thomas County	1.00%	Nov-82	\$1,435,767.09	\$1,537,966.56	7.1%	\$147,131.28	\$204,892.49	39.3%
Trego County	0.50%	Apr-05	\$196,680.55	\$205,954.52	4.7%	\$29,705.51	\$51,350.68	72.9%
Wabaunsee County	1.50%	Jan-08	\$367,249.15	\$414,703.21	NA	\$71,989.44	\$95,290.85	NA
Washington County	1.00%	Feb-83	\$416,650.71	\$448,566.07	7.7%	\$75,927.73	\$79,254.39	4.4%
Wichita County	2.00%	Jan-96	\$446,293.54	\$501,440.62	12.4%	\$122,833.68	\$181,077.18	47.4%
Wilson County	1.00%	Oct-00	\$858,007.87	\$918,314.33	7.0%	\$156,491.05	\$196,963.12	25.9%
Woodson County	1.00%	Oct-05	\$220,968.34	\$229,350.38	3.8%	\$35,941.96	\$34,962.52	-2.7%
Wyandotte County	1.00%	Jan-84	\$21,321,503.82	\$21,325,140.99	0.0%	\$3,320,689.22	\$3,345,303.55	0.7%
Abilene	0.50%	Jan-06	\$584,169.79	\$654,711.78	12.1%	\$46,010.88	\$44,316.67	-3.7%
Almena	0.50%	Apr-03	\$10,627.94	\$10,302.18	-3.1%	\$1,979.78	\$2,726.83	37.7%
Altamont	1.00%	Jul-99	\$59,231.47	\$58,270.89	-1.6%	\$16,119.83	\$17,502.49	8.6%
Americus	0.50%	Apr-87	\$12,892.55	\$13,053.14	1.2%	\$2,156.03	\$2,317.19	7.5%
Andover	1.00%	Jan-08	\$2,067,260.54	\$1,975,205.72	NA	\$295,826.70	\$246,334.96	NA
Anthony	1.50%	Jan-01	\$406,508.13	\$433,398.10	6.6%	\$47,203.10	\$38,542.31	-18.3%
Argonia	1.00%	Jan-91	\$27,009.60	\$26,891.68	-0.4%	\$3,405.08	\$4,365.89	28.2%
Arkansas City	1.00%	Apr-85	\$1,483,449.94	\$1,504,723.12	1.4%	\$182,124.53	\$192,261.33	5.6%
Arma	0.50%	Nov-82	\$34,061.84	\$36,179.49	6.2%	\$8,047.33	\$7,696.00	-4.4%
Atchison	1.00%	Aug-83	\$1,391,697.26	\$1,430,308.24	2.8%	\$168,492.46	\$188,374.09	11.8%
Attica	1.00%	Apr-07	\$6,285.03	\$74,972.56	NA	\$351.77	\$7,754.16	NA
Auburn	1.00%	Jul-84	\$92,663.00	\$95,793.56	3.4%	\$8,845.96	\$9,758.12	10.3%
Augusta	1.00%	Oct-06	\$698,334.70	\$927,533.10	NA	\$67,668.83	\$102,407.97	NA
Axtell	1.00%	Apr-07	\$7,842.69	\$36,651.51	NA	\$1,301.45	\$17,980.53	NA
Baldwin City	1.00%	Jul-91	\$325,611.05	\$314,209.60	-3.5%	\$37,324.83	\$42,142.88	12.9%
Basehor	1.00%	Oct-95	\$225,501.48	\$222,986.46	-1.1%	\$73,368.27	\$70,333.07	-4.1%
Baxter Springs	1.00%	Jul-85	\$346,999.76	\$359,419.37	3.6%	\$88,258.64	\$91,801.26	4.0%
Belle Plaine	1.00%	Oct-89	\$85,034.73	\$79,242.12	-6.8%	\$10,541.89	\$14,170.43	34.4%
Beloit	0.50%	Jul-01	\$294,543.27	\$322,913.39	9.6%	\$19,466.65	\$24,420.61	25.4%
Benton	1.00%	Oct-99	\$52,368.55	\$52,810.54	0.8%	\$11,538.74	\$13,949.31	20.9%
Blue Rapids	1.00%	Jan-05	\$86,749.90	\$88,110.89	1.6%	\$10,855.42	\$9,611.19	-11.5%
Bonner Springs	1.75%	Jan-07	\$2,906,027.79	\$3,256,412.13	NA	\$314,149.22	\$449,184.99	NA
Bronson	1.00%	Jan-97	\$14,926.65	\$12,794.69	-14.3%	\$1,089.35	\$1,614.38	48.2%
Burden	1.00%	Jan-96	\$33,412.60	\$23,416.72	-29.9%	\$4,634.98	\$7,388.03	59.4%
Burlington	1.00%	Jan-05	\$346,932.20	\$375,766.81	8.3%	\$42,143.51	\$36,595.54	-13.2%
Caldwell	1.00%	Nov-82	\$81,115.48	\$84,558.86	4.2%	\$14,137.07	\$17,828.54	26.1%
Caney	2.75%	Apr-03	\$410,263.72	\$427,325.49	4.2%	\$85,298.00	\$82,781.14	-3.0%
Carbondale	1.00%	Apr-05	\$69,972.31	\$74,871.97	7.0%	\$5,802.11	\$7,571.83	30.5%
Cedar Vale	1.00%	Oct-97	\$35,172.84	\$36,794.70	4.6%	\$10,918.05	\$13,831.30	26.7%
Chanute	1.00%	Nov-87	\$1,765,243.63	\$1,798,972.75	1.9%	\$375,894.59	\$372,338.03	-0.9%
Chase	0.50%	Oct-06	\$6,915.60	\$10,497.14	NA	\$522.14	\$2,119.46	NA
Cherryvale	2.75%	Oct-07	\$324,458.67	\$449,571.04	NA	\$36,610.13	\$56,662.04	NA
Chetopa	1.50%	Jan-02	\$104,857.73	\$113,398.82	8.1%	\$19,482.29	\$20,709.66	6.3%
Claffin	0.50%	Oct-05	\$23,241.94	\$28,294.01	21.7%	\$2,624.39	\$2,884.01	9.9%
Clay Center	1.00%	Nov-84	\$650,123.94	\$689,118.52	6.0%	\$43,790.80	\$66,185.09	51.1%
Coffeyville	2.50%	Oct-02	\$3,987,786.79	\$3,723,913.86	-6.6%	\$682,030.16	\$329,668.25	-51.7%
Colby	0.25%	Apr-05	\$311,760.51	\$334,198.05	7.2%	\$21,683.94	\$27,038.00	24.7%
Coldwater	1.00%	Jul-98	\$104,346.69	\$124,229.89	19.1%	\$13,150.21	\$14,116.28	7.3%
Collyer	1.00%	Jan-01	\$7,531.30	\$7,467.82	-0.8%	\$710.45	\$828.82	16.7%
Columbus	1.00%	Jul-97	\$396,028.88	\$461,406.37	16.5%	\$72,816.55	\$63,945.45	-12.2%
Concordia	1.00%	Feb-83	\$966,572.97	\$1,030,338.74	6.6%	\$55,920.85	\$68,698.11	22.8%
Conway Springs	1.00%	Oct-89	\$56,184.43	\$64,122.53	14.1%	\$7,853.90	\$9,998.48	27.3%
Cottonwood Falls	1.00%	Jan-91	\$54,766.60	\$54,272.57	-0.9%	\$5,003.43	\$6,667.64	33.3%
Council Grove	1.00%	Oct-03	\$343,220.77	\$341,966.68	-0.4%	\$20,293.83	\$27,435.50	35.2%
Dearing	1.00%	Apr-03	\$16,690.17	\$19,862.96	19.0%	\$2,576.83	\$2,520.98	-2.2%
Deerfield	1.00%	Oct-94	\$21,526.72	\$21,676.57	0.7%	\$2,609.88	\$3,692.07	41.5%
Delphos	1.00%	Nov-84	\$8,611.80	\$18,151.88	110.8%	\$2,597.07	\$3,676.17	41.6%
Derby	0.50%	Apr-03	\$1,466,558.67	\$1,574,585.93	7.4%	\$131,863.36	\$167,221.62	26.8%
DeSoto	1.75%	Jul-02	\$633,152.55	\$586,620.51	-7.3%	\$205,206.83	\$210,828.24	2.7%
Dighton	1.00%	Jul-83	\$96,893.55	\$110,210.58	13.7%	\$31,814.42	\$33,706.50	5.9%
Dodge City	1.00%	Oct-97	\$3,970,843.06	\$4,386,372.98	10.5%	\$366,845.40	\$434,687.46	18.5%
Douglass	1.00%	Jan-95	\$88,925.71	\$96,135.78	8.1%	\$13,728.00	\$19,797.78	44.2%
Easton	1.00%	Jul-85	\$20,379.94	\$21,587.36	5.9%	\$7,340.83	\$5,396.95	-26.5%
Edgerton	1.00%	Jul-85	\$51,492.68	\$48,841.17	-5.1%	\$16,155.00	\$11,647.96	-27.9%
Edna	1.00%	Jan-89	\$22,091.82	\$21,525.01	-2.6%	\$4,175.96	\$4,991.85	19.5%
Edwardsville	1.00%	Jan-86	\$203,566.27	\$231,787.98	13.9%	\$79,394.78	\$96,695.16	21.8%
Effingham	1.00%	Nov-83	\$23,728.65	\$24,568.03	3.5%	\$4,439.66	\$5,882.32	32.5%
El Dorado	1.00%	Oct-89	\$2,086,065.06	\$2,242,678.31	7.5%	\$141,856.93	\$158,518.99	11.7%
Elkhart	1.00%	Jan-95	\$208,989.16	\$212,958.90	1.9%	\$43,774.35	\$49,531.68	13.2%
Ellinwood	0.50%	Jan-07	\$16,430.72	\$67,129.37	NA	\$1,774.85	\$7,126.48	NA
Ellis	2.00%	Oct-06	\$209,147.55	\$298,678.22	NA	\$28,709.69	\$39,648.55	NA
Ellsworth	1.25%	Jul-00	\$329,683.57	\$363,073.21	10.1%	\$29,049.48	\$32,032.45	10.3%
Elwood	1.00%	Nov-84	\$155,123.46	\$127,189.30	-18.0%	\$44,381.94	\$42,584.80	-4.0%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	Percent Change	Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	Percent Change
Emporia	1.00%	Jan-95	\$3,805,626.96	\$3,881,204.91	2.0%	\$269,691.71	\$288,520.96	7.0%
Erie	1.00%	Jan-88	\$84,824.42	\$86,964.53	2.5%	\$11,864.84	\$14,476.81	22.0%
Eudora	1.00%	Jan-07	\$153,061.59	\$224,211.80	NA	\$28,791.72	\$43,574.62	NA
Eureka	1.00%	Oct-05	\$266,392.36	\$281,202.63	5.6%	\$19,094.46	\$23,235.43	21.7%
Fairway	1.00%	Jul-86	\$304,261.95	\$344,675.29	13.3%	\$88,055.34	\$99,462.33	13.0%
Florence	1.00%	Apr-05	\$48,599.77	\$38,794.15	-20.2%	\$3,605.80	\$2,878.37	-20.2%
Fontana	0.50%	Jul-97	\$2,445.93	\$3,005.31	22.9%	\$723.91	\$1,139.99	57.5%
Fort Scott	1.00%	Jan-84	\$1,132,805.20	\$1,225,882.66	8.2%	\$154,542.68	\$131,373.11	-15.0%
Frankfort	1.00%	Apr-03	\$89,601.65	\$91,623.43	2.3%	\$7,907.13	\$7,563.25	-4.3%
Fredonia	1.50%	Apr-06	\$484,426.68	\$532,767.25	10.0%	\$54,256.11	\$85,367.21	57.3%
Frontenac	1.00%	Jan-95	\$304,632.22	\$350,708.94	15.1%	\$46,484.10	\$60,961.24	31.1%
Galena	1.00%	Jul-84	\$128,891.28	\$139,174.44	8.0%	\$57,631.38	\$54,322.38	-5.7%
Garden City	1.00%	Jul-94	\$4,383,910.49	\$4,793,827.43	9.4%	\$257,079.16	\$293,005.12	14.0%
Gardner	1.50%	Jan-06	\$2,153,896.84	\$2,430,804.83	12.9%	\$593,819.38	\$483,959.44	-18.5%
Garnett	0.50%	Jan-99	\$225,516.47	\$225,933.31	0.2%	\$15,419.58	\$15,035.80	-2.5%
Gas	1.00%	Jan-91	\$0.00	\$2,084.88	NA	\$1,668.05	\$1,639.91	-1.7%
Geneseo	0.50%	Oct-05	\$4,873.45	\$4,192.43	-14.0%	\$785.37	\$961.58	22.4%
Girard	1.00%	Jan-01	\$255,754.70	\$251,537.81	-1.6%	\$63,741.48	\$62,381.14	-2.1%
Glade	1.00%	Jan-01	\$16,163.87	\$16,117.07	-0.3%	\$535.79	\$707.51	32.0%
Glasco	1.00%	Jul-83	\$22,381.58	\$24,316.11	8.6%	\$2,798.43	\$2,913.52	4.1%
Grandview Plaza	1.00%	Apr-99	\$52,146.92	\$56,592.89	8.5%	\$4,009.44	\$6,708.40	67.3%
Great Bend	0.50%	Apr-00	\$1,562,707.19	\$1,667,582.39	6.7%	\$105,983.08	\$121,541.75	14.7%
Greensburg	0.50%	Oct-06	\$52,992.79	\$102,036.79	NA	\$4,786.63	\$22,803.64	NA
Grinnell	0.25%	Jan-03	\$6,480.41	\$6,305.04	-2.7%	\$1,061.40	\$1,047.37	-1.3%
Hardtner	0.00%	Jan-02	\$0.00	\$0.00	NA	\$0.00	\$0.00	NA
Harper	1.00%	Jan-01	\$230,015.88	\$212,534.88	-7.6%	\$23,307.36	\$24,974.30	7.2%
Hays	1.75%	Jan-05	\$7,889,510.34	\$8,417,895.71	6.7%	\$551,682.28	\$717,493.78	30.1%
Herington	1.50%	Apr-06	\$317,532.34	\$336,933.74	6.1%	\$37,510.72	\$36,973.42	-1.4%
Hiawatha	1.00%	Apr-05	\$572,446.52	\$623,415.61	8.9%	\$63,461.38	\$62,849.13	-1.0%
Highland	1.00%	Apr-08	\$0.00	\$2,830.56	NA	\$0.00	\$1,096.55	NA
Hill City	1.00%	Jul-85	\$232,069.53	\$258,176.23	11.2%	\$13,688.48	\$16,422.05	20.0%
Hillsboro	1.00%	Oct-05	\$348,572.00	\$356,727.38	2.3%	\$21,155.06	\$22,874.11	8.1%
Hoisington	0.50%	Oct-05	\$88,963.25	\$99,638.65	12.0%	\$7,853.81	\$8,650.00	10.1%
Holton	0.25%	Jan-95	\$188,854.99	\$188,204.22	-0.3%	\$8,534.20	\$9,541.89	11.8%
Horton	1.00%	Jul-87	\$128,095.22	\$137,571.85	7.4%	\$18,500.88	\$19,313.26	4.4%
Hugoton	1.50%	Apr-07	\$389,135.34	\$662,113.29	NA	\$131,892.40	\$133,252.41	NA
Humboldt	1.00%	Oct-03	\$110,956.46	\$110,228.25	-0.7%	\$21,667.50	\$35,384.66	63.3%
Hutchinson	0.75%	Apr-94	\$5,321,725.23	\$5,612,536.27	5.5%	\$410,685.07	\$445,016.34	8.4%
Independence	2.25%	Oct-02	\$4,183,838.92	\$4,342,293.20	3.8%	\$300,963.12	\$356,170.50	18.3%
Iola	1.00%	Jan-90	\$978,280.83	\$1,105,110.22	13.0%	\$99,973.51	\$82,093.31	-17.9%
Junction City	1.00%	Nov-82	\$3,341,338.66	\$3,453,624.68	3.4%	\$214,965.92	\$253,053.37	17.7%
Kanopolis	1.00%	Jul-85	\$15,435.97	\$19,360.48	25.4%	\$3,600.27	\$4,480.39	24.4%
Kansas City	1.25%	Oct-04	\$23,526,299.67	\$23,256,008.89	-1.1%	\$3,721,794.62	\$3,681,858.40	-1.1%
Kincaid	1.00%	Jul-99	\$6,004.27	\$4,979.32	-17.1%	\$875.68	\$1,479.21	68.9%
Kingman	1.00%	Jan-05	\$373,157.27	\$402,944.91	8.0%	\$33,422.95	\$28,539.75	-14.6%
Kinsley	1.00%	Apr-07	\$7,565.32	\$123,868.66	NA	\$604.88	\$11,614.46	NA
Kiowa	1.00%	Jan-01	\$102,885.63	\$109,270.88	6.2%	\$18,200.18	\$15,883.73	-12.7%
LaCrosse	1.00%	Jan-96	\$106,829.74	\$115,605.97	8.2%	\$7,919.14	\$9,632.32	21.6%
LaCygne	1.00%	Oct-88	\$91,971.28	\$86,183.81	-6.3%	\$45,087.73	\$22,441.79	-50.2%
Lakin	1.00%	Jul-83	\$134,188.17	\$139,477.38	3.9%	\$22,064.54	\$22,413.26	1.6%
Lansing	1.00%	Jan-89	\$685,318.65	\$627,275.59	-8.5%	\$108,674.15	\$115,259.34	6.1%
Larned	0.50%	Apr-05	\$217,672.80	\$240,642.18	10.6%	\$14,213.84	\$14,779.72	4.0%
Lawrence	1.00%	Oct-90	\$12,302,590.50	\$12,707,719.72	3.3%	\$917,494.38	\$949,443.50	3.5%
Leavenworth	1.00%	Mar-85	\$3,478,169.75	\$3,501,590.86	0.7%	\$395,958.21	\$381,936.02	-3.5%
Leawood	1.53%	Apr-07	\$6,104,095.92	\$8,500,877.80	NA	\$1,437,015.47	\$2,082,772.75	NA
Lebo	1.00%	Apr-08	\$0.00	\$4,856.03	NA	\$0.00	\$586.95	NA
Lenexa	1.13%	Oct-00	\$10,563,429.06	\$12,147,823.07	15.0%	\$5,034,213.95	\$3,659,239.17	-27.3%
Liberal	1.40%	Jul-06	\$4,576,371.85	\$5,082,927.48	NA	\$640,166.42	\$751,359.12	NA
Lindsborg	1.00%	Jul-00	\$223,105.74	\$235,973.59	5.8%	\$21,458.89	\$26,180.77	22.0%
Linwood	1.00%	Apr-03	\$24,349.31	\$20,342.58	-16.5%	\$9,410.17	\$6,344.89	-32.6%
Longford	1.00%	Jan-89	\$5,327.93	\$7,473.52	40.3%	\$1,004.89	\$1,030.26	2.5%
Louisburg	1.00%	Jan-97	\$620,642.05	\$666,252.67	7.3%	\$82,272.06	\$104,386.51	26.9%
Lyndon	1.00%	Jan-99	\$95,151.63	\$86,864.32	-8.7%	\$10,748.75	\$8,668.06	-19.4%
Lyons	0.50%	Oct-01	\$175,622.77	\$194,557.56	10.8%	\$17,446.60	\$18,106.48	3.8%
Manhattan	1.00%	Jan-07	\$10,308,325.08	\$9,111,240.03	NA	\$732,836.84	\$644,448.73	NA
Mankato	0.75%	Oct-05	\$63,983.91	\$83,020.63	29.8%	\$9,410.08	\$13,683.52	45.4%
Maple Hill	0.75%	Jan-03	\$23,211.74	\$22,259.86	-4.1%	\$2,663.29	\$2,847.99	6.9%
Marion	0.75%	Jul-01	\$123,588.13	\$135,359.97	9.5%	\$17,358.86	\$12,950.62	-25.4%
Marysville	1.00%	Oct-99	\$712,611.36	\$810,904.87	13.8%	\$59,039.63	\$103,876.07	75.9%
Mayfield	0.50%	Nov-82	\$3,798.83	\$4,028.05	6.0%	\$1,158.69	\$254.91	-78.0%
McPherson	0.50%	Oct-02	\$1,117,069.19	\$1,154,243.13	3.3%	\$110,100.13	\$122,347.67	11.1%
Meade	0.50%	Oct-07	\$0.00	\$51,754.99	NA	\$0.00	\$9,577.62	NA
Medicine Lodge	0.75%	Jul-06	\$225,316.52	\$294,627.50	NA	\$28,752.76	\$51,480.83	NA
Merriam	1.25%	Jan-01	\$5,850,915.75	\$6,336,247.15	8.3%	\$670,209.70	\$662,418.27	-1.2%
Miltonvale	1.00%	Jul-87	\$47,318.42	\$41,120.73	-13.1%	\$13,822.50	\$5,407.45	-60.9%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

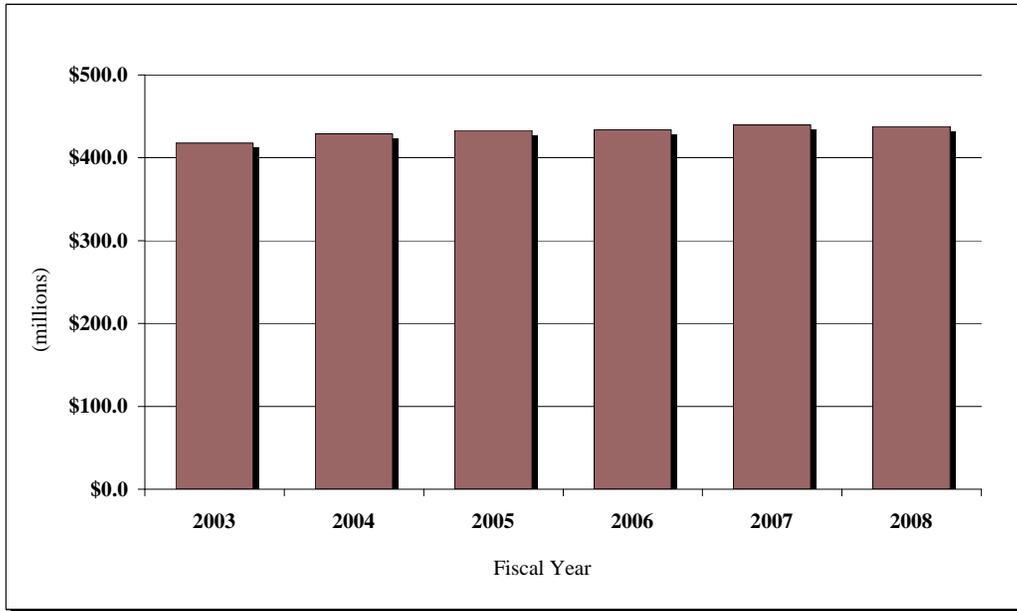
County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)		Fiscal Year 2007 (July 06 - June 07)	Fiscal Year 2008 (July 07 - June 08)	
Minneapolis	1.00%	Apr-05	\$187,604.16	\$192,481.44	2.6%	\$16,912.84	\$14,620.35	-13.6%
Minneola	1.00%	Jul-99	\$36,706.10	\$40,746.52	11.0%	\$4,512.39	\$9,464.04	109.7%
Mission	1.25%	Oct-02	\$2,587,575.84	\$2,645,004.98	2.2%	\$659,309.65	\$475,188.94	-27.9%
Mission Hills	1.00%	Jan-05	\$418,950.53	\$451,196.24	7.7%	\$141,929.27	\$151,934.06	7.0%
Moran	0.50%	Jul-84	\$18,774.17	\$20,164.72	7.4%	\$2,747.01	\$2,936.38	6.9%
Morland	1.00%	Oct-96	\$10,413.23	\$11,951.76	14.8%	\$1,227.57	\$2,007.20	63.5%
Moscow	1.00%	Oct-03	\$17,601.72	\$16,824.16	-4.4%	\$34,256.64	\$14,039.91	-59.0%
Mound City	1.00%	Jul-93	\$112,846.90	\$104,173.97	-7.7%	\$9,256.05	\$11,655.49	25.9%
Neodesha	2.00%	Oct-92	\$437,239.99	\$457,827.57	4.7%	\$74,364.34	\$101,824.52	36.9%
Ness City	1.00%	Oct-02	\$179,161.85	\$184,923.09	3.2%	\$12,972.89	\$13,257.09	2.2%
Norton	0.50%	Apr-93	\$193,666.33	\$203,631.10	5.1%	\$40,827.43	\$38,634.15	-5.4%
Oak Hill	1.00%	Jan-07	\$176.37	\$856.09	NA	\$29.96	\$1,718.82	NA
Ogden	1.00%	Nov-82	\$72,488.83	\$70,678.62	-2.5%	\$8,843.31	\$41,771.03	372.3%
Olathe	1.13%	Apr-00	\$22,522,601.71	\$23,194,240.12	3.0%	\$2,688,251.40	\$2,758,439.43	2.6%
Olpe	0.50%	Apr-05	\$17,712.86	\$18,199.33	2.7%	\$5,145.44	\$5,615.41	9.1%
Onaga	1.00%	Nov-82	\$63,570.63	\$64,108.58	0.8%	\$10,565.71	\$8,702.51	-17.6%
Osage City	1.00%	Oct-03	\$346,220.13	\$339,457.31	-2.0%	\$26,928.91	\$20,702.77	-23.1%
Osawatomie	1.00%	Oct-05	\$116,425.05	\$197,350.21	69.5%	\$18,405.75	\$30,520.29	65.8%
Oskaloosa	1.00%	Oct-07	\$0.00	\$67,531.63	NA	\$0.00	\$9,285.92	NA
Oswego	1.00%	Jul-95	\$138,258.97	\$142,290.12	2.9%	\$18,189.29	\$19,933.61	9.6%
Ottawa	1.10%	Jul-06	\$2,017,686.99	\$2,252,407.21	NA	\$254,088.08	\$268,119.46	NA
Overbrook	1.00%	Jan-99	\$89,381.62	\$94,307.64	5.5%	\$8,166.79	\$9,317.13	14.1%
Overland Park	1.13%	Apr-99	\$40,496,107.19	\$43,631,156.12	7.7%	\$12,476,062.97	\$7,658,349.42	-38.6%
Oxford	1.00%	Nov-84	\$57,548.61	\$53,230.46	-7.5%	\$8,431.02	\$11,016.74	30.7%
Paola	1.25%	Oct-07	\$1,242,808.92	\$1,436,795.65	NA	\$100,580.70	\$118,621.56	NA
Parker	1.00%	Oct-03	\$22,045.82	\$24,186.57	9.7%	\$2,618.69	\$2,129.74	-18.7%
Parsons	1.00%	Jan-97	\$1,505,602.30	\$1,633,980.40	8.5%	\$160,165.50	\$156,070.35	-2.6%
Paxico	1.00%	Oct-96	\$12,159.86	\$9,030.20	-25.7%	\$3,241.04	\$2,243.57	-30.8%
Peabody	1.00%	Apr-07	\$4,664.43	\$71,444.62	NA	\$455.26	\$10,342.53	NA
Perry	0.50%	Jul-81	\$41,429.63	\$47,422.06	14.5%	\$3,769.95	\$6,694.06	77.6%
Phillipsburg	1.00%	Jul-01	\$389,668.17	\$399,324.98	2.5%	\$58,230.91	\$49,741.23	-14.6%
Pittsburg	1.00%	Jan-07	\$2,012,711.34	\$3,117,273.13	NA	\$205,453.43	\$351,785.70	NA
Plainville	1.00%	Apr-97	\$272,344.26	\$294,868.16	8.3%	\$25,878.71	\$20,710.75	-20.0%
Pleasanton	1.00%	Oct-95	\$154,835.12	\$141,792.04	-8.4%	\$15,299.97	\$20,188.73	32.0%
Pomona	1.00%	Dec-27	\$50,339.33	\$49,590.64	-1.5%	\$7,051.34	\$6,565.45	-6.9%
Prairie Village	1.00%	Feb-84	\$1,986,262.37	\$2,073,501.74	4.4%	\$342,369.42	\$357,491.63	4.4%
Pratt	0.75%	Jan-05	\$1,034,774.22	\$1,159,534.53	12.1%	\$55,466.78	\$64,765.36	16.8%
Princeton	0.50%	Jul-95	\$7,487.83	\$7,740.45	3.4%	\$1,172.68	\$1,031.02	-12.1%
Protection	1.50%	Oct-07	\$49,344.57	\$62,698.92	27.1%	\$5,030.45	\$7,972.70	58.5%
Ransom	0.50%	Oct-93	\$13,161.56	\$13,143.25	-0.1%	\$1,240.39	\$1,058.92	-14.6%
Richmond	0.25%	Apr-05	\$5,718.97	\$11,557.28	102.1%	\$999.45	\$1,102.70	10.3%
Riley	1.00%	Jul-92	\$57,224.35	\$54,539.53	-4.7%	\$9,398.10	\$8,095.89	-13.9%
Roeland Park	1.25%	Apr-03	\$1,581,376.83	\$1,593,210.40	0.7%	\$111,833.43	\$108,806.04	-2.7%
Rolla	2.00%	Oct-07	\$17,702.34	\$27,775.97	NA	\$6,264.62	\$15,940.85	NA
Rose Hill	1.00%	Oct-00	\$191,245.71	\$214,882.05	12.4%	\$37,064.05	\$39,023.18	5.3%
Rossville	1.00%	Oct-86	\$104,719.14	\$109,103.59	4.2%	\$7,199.30	\$6,178.50	-14.2%
Sabetha	1.00%	Oct-07	\$178,022.23	\$308,847.70	NA	\$19,512.62	\$42,333.67	NA
Saint Marys	1.00%	Nov-84	\$182,902.14	\$200,572.18	9.7%	\$26,025.62	\$67,664.99	160.0%
Saint Paul	1.00%	Apr-98	\$52,583.69	\$49,739.31	-5.4%	\$14,879.44	\$15,311.91	2.9%
Salina	0.75%	Jan-99	\$6,875,893.93	\$7,063,934.18	2.7%	\$505,307.89	\$512,906.17	1.5%
Satanta	0.50%	Jan-87	\$51,329.49	\$68,891.06	34.2%	\$7,802.15	\$14,037.86	79.9%
Scammon	1.00%	Apr-88	\$16,813.33	\$18,300.72	8.8%	\$5,618.76	\$3,168.46	-43.6%
Scott City	0.50%	Apr-07	\$15,967.28	\$233,410.94	NA	\$1,934.58	\$29,946.04	NA
Sedan	1.50%	Apr-05	\$157,664.04	\$171,092.24	8.5%	\$19,281.84	\$23,352.35	21.1%
Seneca	1.00%	Apr-07	\$29,675.89	\$478,878.39	NA	\$4,062.47	\$37,688.04	NA
Shawnee	1.25%	Apr-05	\$10,558,795.60	\$10,648,360.70	0.8%	\$1,901,269.53	\$1,471,513.04	-22.6%
Smith Center	0.50%	Jan-01	\$101,368.21	\$115,197.01	13.6%	\$10,885.26	\$13,014.31	19.6%
South Hutchinson	0.75%	Oct-05	\$239,410.25	\$249,318.42	4.1%	\$19,856.45	\$27,204.06	37.0%
Spivey	0.50%	Jan-79	\$43,683.77	\$37,573.72	-14.0%	\$123.12	\$985.07	700.1%
Spring Hill	1.00%	Feb-84	\$451,321.89	\$480,694.87	6.5%	\$100,867.41	\$140,485.47	39.3%
Stockton	1.50%	Jan-99	\$202,308.09	\$205,390.74	1.5%	\$15,869.01	\$19,552.42	23.2%
Strong City	1.00%	Jan-90	\$52,805.02	\$51,660.03	-2.2%	\$4,091.01	\$4,939.50	20.7%
Sublette	0.50%	Jan-83	\$58,794.97	\$67,621.62	15.0%	\$10,067.61	\$10,770.04	7.0%
Syracuse	1.00%	Jun-84	\$180,403.93	\$194,144.26	7.6%	\$22,453.83	\$25,194.62	12.2%
Thayer	1.00%	Jul-95	\$39,016.22	\$39,415.32	1.0%	\$5,227.80	\$4,596.42	-12.1%
Tonganoxie	1.75%	Oct-07	\$448,842.68	\$599,683.89	NA	\$49,356.24	\$90,734.61	NA
Topeka	1.00%	Nov-82	\$23,904,708.27	\$24,684,615.18	3.3%	\$2,875,280.33	\$3,287,747.30	14.3%
Toronto	0.50%	Nov-82	\$5,977.04	\$6,838.26	14.4%	\$512.71	\$591.17	15.3%
Towanda	1.00%	Jul-95	\$64,785.36	\$80,111.53	23.7%	\$29,617.39	\$23,453.17	-20.8%
Troy	1.00%	Oct-07	\$252.16	\$30,301.54	NA	\$0.00	\$10,295.19	NA
Udall	1.00%	Oct-05	\$41,196.20	\$41,912.84	1.7%	\$7,510.35	\$5,011.01	-33.3%
Ulysses	1.00%	Nov-83	\$772,124.13	\$830,235.85	7.5%	\$169,655.81	\$186,312.49	9.8%
Valley Falls	1.00%	Apr-07	\$5,006.62	\$77,019.33	NA	\$703.89	\$7,919.27	NA
Wakeeney	1.00%	Feb-83	\$262,544.45	\$285,827.68	8.9%	\$23,903.33	\$27,157.38	13.6%
Wakefield	1.00%	Nov-82	\$34,073.31	\$37,644.98	10.5%	\$7,733.83	\$10,446.65	35.1%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2007 and FY 2008

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Sales Tax</u>			<u>Use Tax</u>		
			<u>Fiscal Year 2007 (July 06 - June 07)</u>	<u>Fiscal Year 2008 (July 07 - June 08)</u>	<u>Percent Change</u>	<u>Fiscal Year 2007 (July 06 - June 07)</u>	<u>Fiscal Year 2008 (July 07 - June 08)</u>	<u>Percent Change</u>
Wamego	1.75%	Jan-93	\$889,035.65	\$954,225.18	7.3%	\$125,450.93	\$139,665.58	11.3%
Waterville	1.00%	Apr-05	\$41,041.39	\$44,117.78	7.5%	\$5,474.78	\$5,454.51	-0.4%
Wathena	1.00%	Oct-06	\$57,617.99	\$107,445.72	NA	\$16,353.46	\$35,667.75	NA
Weir	1.00%	Nov-84	\$29,288.40	\$27,729.28	-5.3%	\$7,585.80	\$7,257.76	-4.3%
Wellington	1.25%	Jan-94	\$1,171,698.41	\$1,290,048.44	10.1%	\$116,433.34	\$164,172.11	41.0%
Wellsville	0.50%	Jan-93	\$68,279.70	\$71,139.95	4.2%	\$9,094.03	\$10,229.98	12.5%
Westmoreland	1.00%	Jan-93	\$63,534.11	\$58,211.77	-8.4%	\$5,372.94	\$5,085.90	-5.3%
Westwood	1.00%	Feb-84	\$182,412.55	\$188,341.85	3.3%	\$36,560.58	\$27,749.62	-24.1%
Westwood Hills	1.00%	Feb-84	\$16,908.37	\$18,462.32	9.2%	\$7,303.86	\$5,634.20	-22.9%
Williamsburg	1.00%	Oct-96	\$15,750.06	\$15,679.12	-0.5%	\$5,357.08	\$2,859.67	-46.6%
Wilson	1.00%	Sep-83	\$58,741.35	\$58,297.58	-0.8%	\$9,226.50	\$9,406.15	1.9%
Winfield	1.00%	Nov-84	\$1,528,619.33	\$1,550,967.84	1.5%	\$136,861.92	\$122,286.70	-10.6%
Yates Center	1.75%	Jan-02	\$229,385.02	\$225,826.66	-1.6%	\$32,874.15	\$34,797.53	5.9%
Horsethief Reservoir	0.15%	Oct-05	\$1,571,757.33	\$1,729,695.96	10.0%	\$163,376.28	\$186,626.10	14.2%
Statewide			\$734,039,192.27	\$750,581,382.16	2.3%	\$114,752,186.78	\$104,249,382.86	-9.2%

Motor Fuel Tax Gross Collections

The point of taxation on special fuels is at the wholesale distributor level. 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>
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%
2008	\$437,737,717	-0.5%

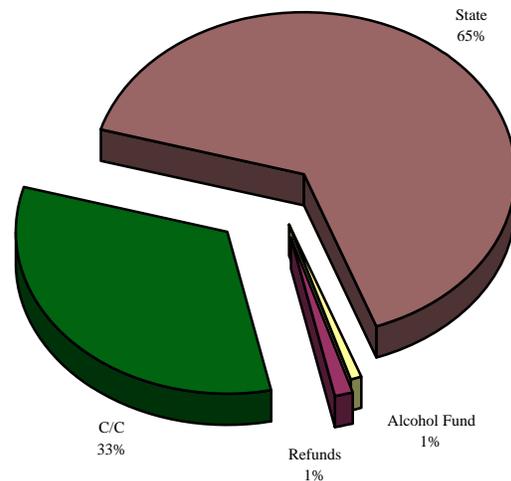
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2007</u>	Fiscal Year <u>2008</u>	Percent <u>Change</u>
Regular (Gasoline and Gasohol)	\$314,750,477	\$310,198,494	(1.4%)
Special (Diesel) Fuel	\$111,296,886	\$115,642,467	3.9%
LP Gas Fuel	\$225,641	\$214,113	(5.1%)
Interstate Motor Fuel	\$13,382,212	\$11,419,208	(14.7%)
Motor Carrier Trip Permits	<u>\$242,792</u>	<u>\$263,435</u>	8.5%
Total (Gross)	\$439,898,008	\$437,737,717	(0.5%)

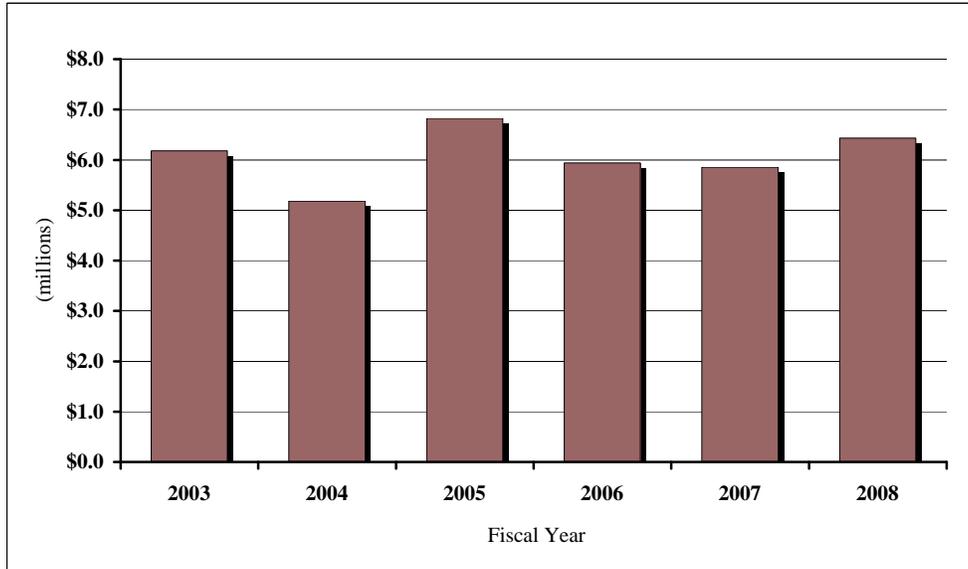
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$283,935,852
Special City/County Highway Fund	\$143,871,671
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$6,430,194</u>
Total	\$437,737,717



Motor Fuel Refund Amounts

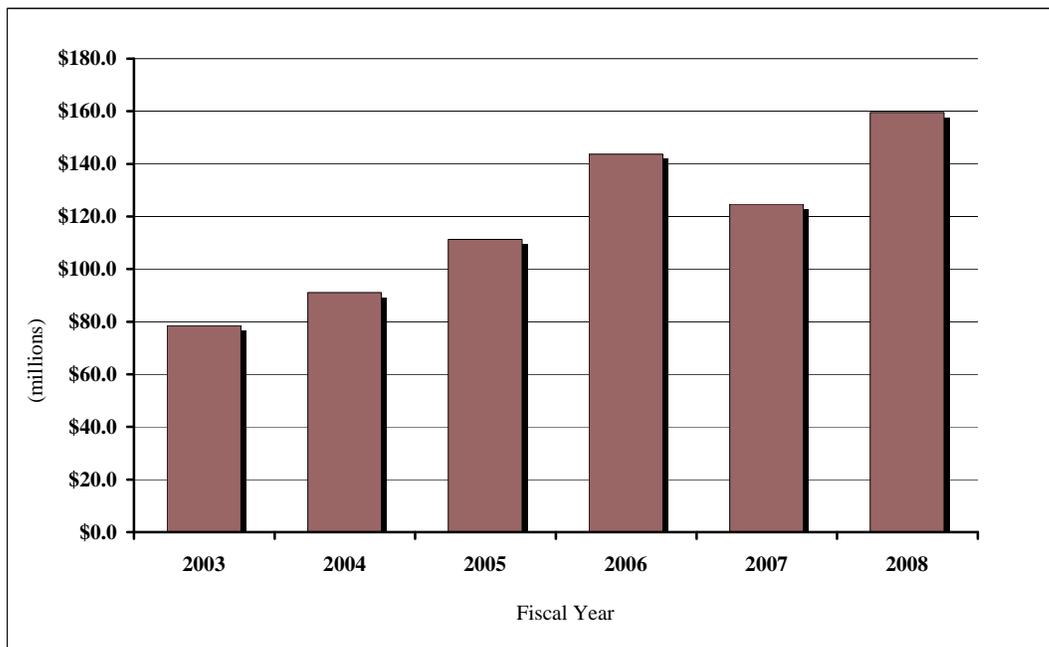
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
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%
2008	\$6,430,194	9.9%

Gross (before Refunds) Mineral Tax Collections by Product

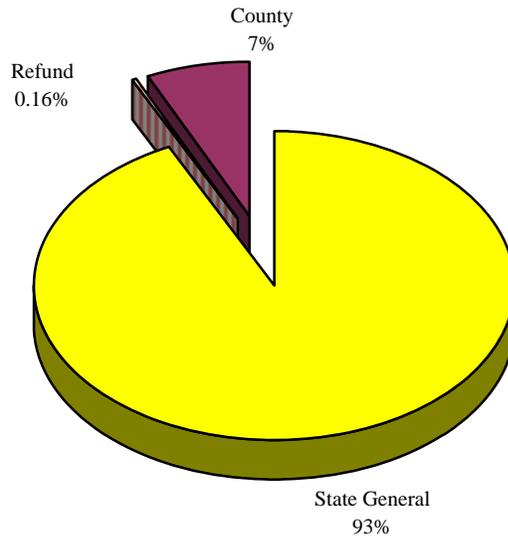
The increase is due to an increase in the price of oil and natural gas. The average price per taxable barrel of Kansas crude oil is up substantially while the price of natural gas is increasing as well.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
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%
2008	\$61,049,872	\$98,525,063	\$159,574,935	27.9%

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 2008

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>
Oil	\$56,661,517	\$123,510	\$4,264,845
Natural Gas	\$91,510,774	\$126,382	\$6,887,907
Total	\$148,172,291	\$249,892	\$11,152,752
Gross Total all Funds			\$159,574,935

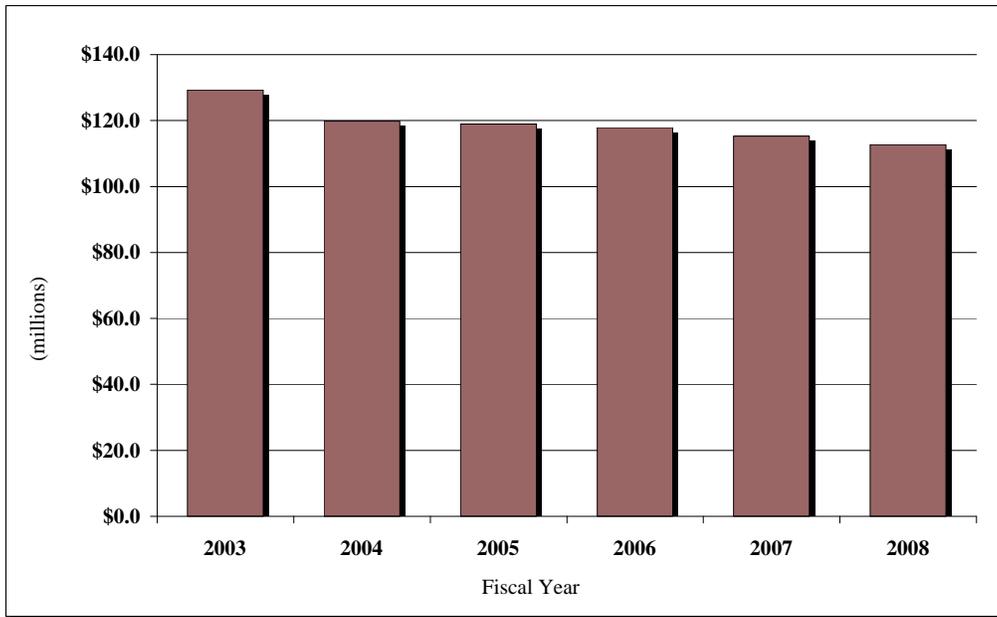
Mineral Tax: Number of Barrels Oil Production, Calendar Year 2007

Calendar Year 2007: January 2007 through December 2007

<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	3,274,541	41	Grant	234,791	81	Riley	18,574
2	Rooks	1,971,345	42	Sheridan	215,850	82	Lyon	12,288
3	Barton	1,897,019	43	Allen	212,766	83	Dickinson	11,070
4	Russell	1,804,142	44	Rawlins	210,580	84	Geary	10,633
5	Ness	1,759,574	45	Kearny	210,106	85	Clay	10,300
6	Haskell	1,587,200	46	Anderson	189,452	86	Sherman	2,437
7	Graham	1,492,169	47	Rush	183,423	87	Osage	1,842
8	Finney	1,371,081	48	Coffey	165,429	88	Jackson	1,392
9	Stafford	1,368,105	49	Greeley	164,352	89	Pottawatomie	1,129
10	Butler	1,066,149	50	Johnson	159,499	90	Hamilton	498
11	Barber	1,056,862	51	Norton	143,069	91	Atchison	0
12	Stevens	1,001,302	52	Pawnee	141,307	92	Brown	0
13	Lane	802,331	53	Cheyenne	138,484	93	Cherokee	0
14	Trego	801,441	54	Marion	137,928	94	Cloud	0
15	Rice	776,637	55	Harvey	137,152	95	Doniphan	0
16	Morton	723,593	56	Thomas	135,958	96	Jewell	0
17	Kingman	610,642	57	Sedgwick	131,332	97	Lincoln	0
18	Greenwood	495,891	58	Ford	121,857	98	Marshall	0
19	Gove	477,309	59	Miami	117,100	99	Mitchell	0
20	Sumner	469,797	60	Franklin	102,460	100	Ottawa	0
21	Woodson	458,028	61	Osborne	99,446	101	Republic	0
22	Meade	454,170	62	Wallace	95,577	102	Shawnee	0
23	Seward	448,570	63	Montgomery	94,636	103	Smith	0
24	Reno	438,913	64	Leavenworth	77,922	104	Washington	0
25	Clark	425,228	65	Morris	77,007	105	Wyandotte	0
26	Cowley	424,891	66	Wilson	76,799			
27	McPherson	418,402	67	Linn	74,235			
28	Scott	405,683	68	Saline	72,046			
29	Stanton	393,669	69	Elk	72,027			
30	Pratt	387,398	70	Gray	65,176	TOTAL BARRELS OIL		36,507,778
31	Decatur	339,761	71	Wabaunsee	43,800			
32	Logan	336,262	72	Chase	39,864			
33	Harper	326,845	73	Neosho	37,787			
34	Ellsworth	311,097	74	Douglas	37,515	Counties producing		
35	Hodgeman	303,644	75	Nemaha	37,076	over 1 million barrels		19,649,490
36	Phillips	302,717	76	Crawford	27,771	Percent Total		53.8%
37	Kiowa	293,337	77	Bourbon	26,914			
38	Comanche	283,827	78	Wichita	25,300			
39	Chautauqua	250,882	79	Jefferson	23,583			
40	Edwards	250,785	80	Labette	18,999			

Cigarette Tax Collections to State General Fund after Refunds

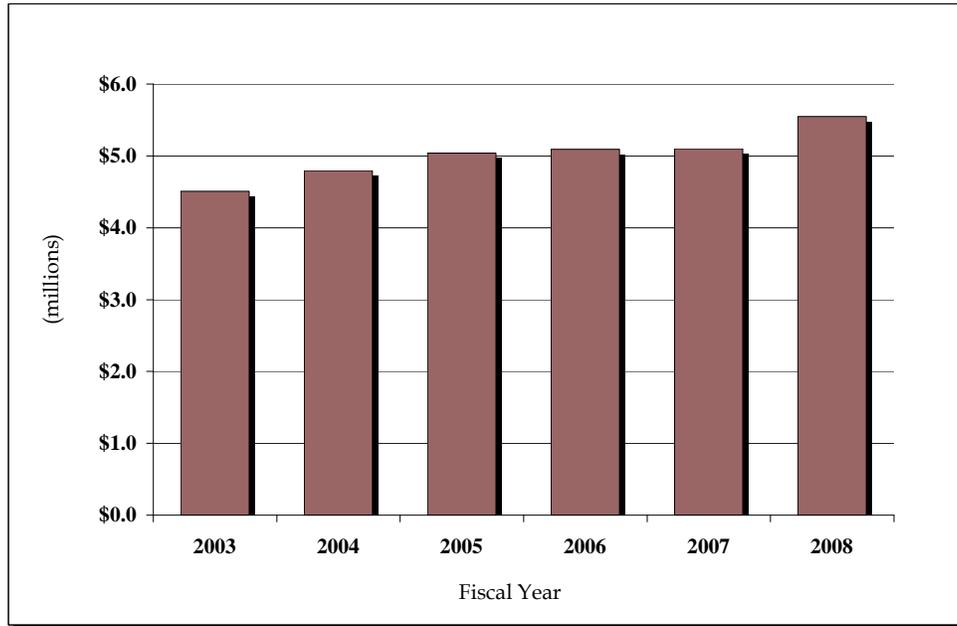
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2008	\$112,704,560	-2.2%

Tobacco Products Tax to State General Fund after Refunds

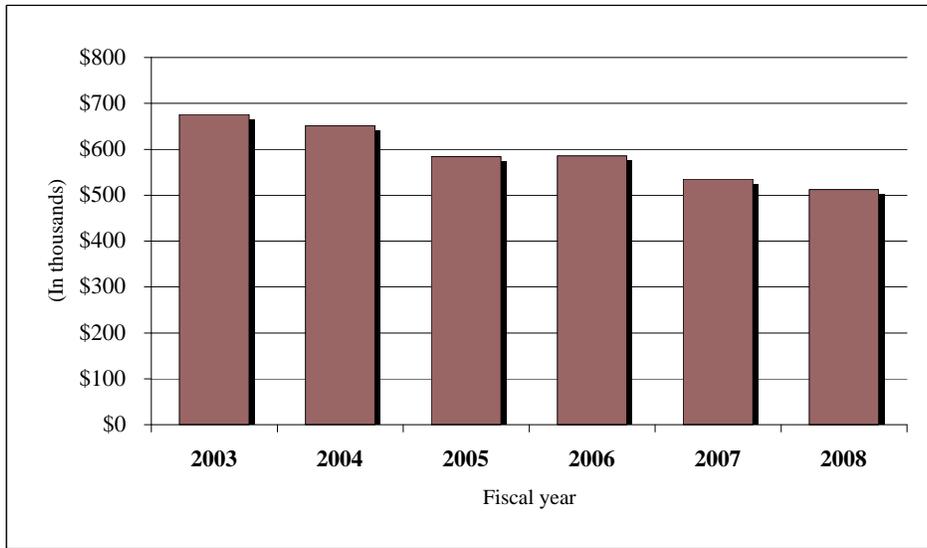
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2008	\$5,547,754	4.6%

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.

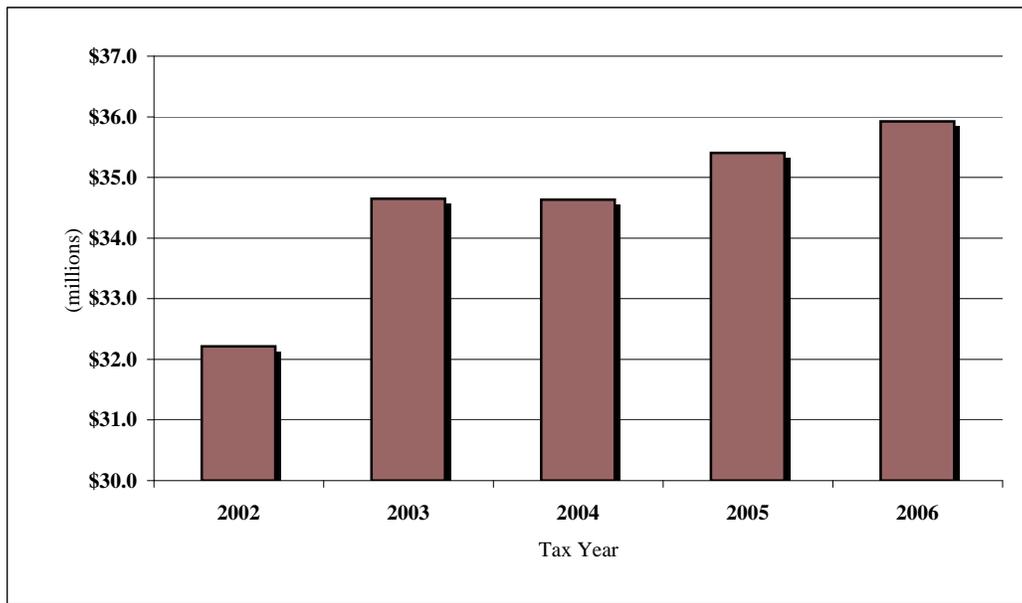


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2003	\$675,890	-1.2%
2004	\$651,472	-3.6%
2005	\$584,511	-10.3%
2006	\$585,984	0.3%
2007	\$535,295	-8.7%
2008	\$512,574	-4.2%

Food Sales Tax Credits

Claimants with a modified Kansas Adjusted Gross Income of:

TY 02: \$0 - \$12,900 or \$12,901 - \$25,800 qualify for a refund of: \$72 or \$36 respectively
 TY 03: \$0 - \$13,150 or \$13,151 - \$26,300 qualify for a refund of: \$72 or \$36 respectively
 TY 04: \$0 - \$13,450 or \$13,451 - \$26,900 qualify for a refund of: \$72 or \$36 respectively
 TY 05: \$0 - \$13,800 or \$13,801 - \$27,600 qualify for a refund of: \$72 or \$36 respectively
 TY 06: \$0 - \$14,300 or \$14,301 - \$28,600 qualify for a refund of: \$75 or \$37 respectively

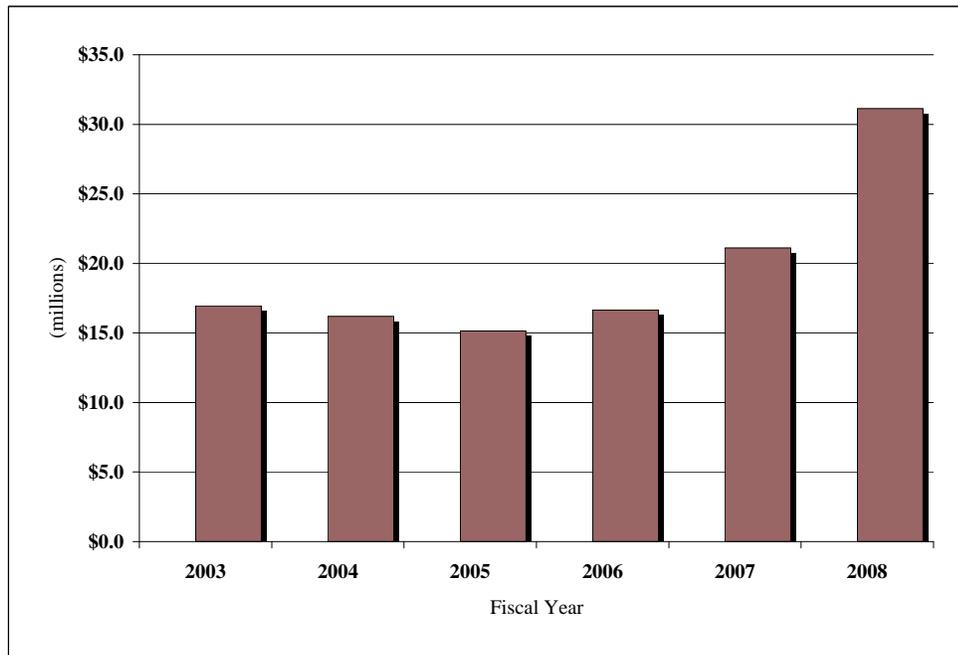


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2002	269,659	\$32,212,000	25.7%
2003	289,744	\$34,647,528	7.6%
2004	286,981	\$34,633,666	0.0%
2005	292,014	\$35,402,815	2.2%
2006	285,000	\$35,925,088	1.5%

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

Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, 20% of the rent paid for occupancy is used as the property tax amount. In Tax Year 2006, the maximum refund is \$600 and the maximum household income is \$28,000. In Tax Year 2007, the maximum refund is \$700 and the maximum household income is \$29,100.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
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%
2008	96,020	\$31,126,798	47.5%

** Fiscal Years 2003 through 2005 are revised.

Homestead Refunds by County - Tax Year 2006

COUNTY	COUNTY CODE	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE HOUSEHOLD INCOME	AVERAGE OWNER RENTER ¹	REFUND PERCENTAGE ²	AVERAGE SOCIAL SECURITY ³	NUMBER OF FILERS	COUNTY POPULATION
Allen	AL	\$228,719	\$309	\$10,221	\$439	68.78%	\$4,792	739	14,385
Anderson	AN	\$161,919	\$377	\$11,864	\$554	68.25%	\$5,189	429	8,110
Atchison	AT	\$216,168	\$361	\$11,194	\$530	65.03%	\$5,057	599	16,774
Barber	BA	\$47,590	\$256	\$11,146	\$383	66.17%	\$6,107	186	5,307
Bourbon	BB	\$282,261	\$351	\$10,461	\$489	70.36%	\$4,612	805	15,379
Brown	BR	\$146,106	\$316	\$10,908	\$480	61.75%	\$4,752	463	10,724
Barton	BT	\$458,779	\$323	\$11,365	\$480	66.15%	\$5,160	1,421	28,205
Butler	BU	\$573,089	\$389	\$11,665	\$572	66.01%	\$5,285	1,474	59,482
Clark	CA	\$30,915	\$294	\$10,809	\$442	71.40%	\$5,648	105	2,390
Cloud	CD	\$181,157	\$329	\$10,712	\$463	67.90%	\$4,777	550	10,268
Coffey	CF	\$119,201	\$321	\$11,063	\$474	66.74%	\$5,310	371	8,865
Cherokee	CK	\$352,420	\$312	\$8,683	\$423	70.41%	\$4,537	1,130	22,605
Cowley	CL	\$504,153	\$352	\$10,671	\$508	67.67%	\$4,598	1,431	36,291
Comanche	CM	\$18,051	\$238	\$11,938	\$346	70.99%	\$5,652	76	1,967
Cheyenne	CN	\$70,854	\$304	\$11,079	\$458	64.57%	\$4,885	233	3,165
Chautauqua	CQ	\$60,216	\$272	\$9,469	\$380	71.97%	\$4,572	221	4,359
Crawford	CR	\$548,561	\$321	\$10,209	\$447	70.82%	\$4,762	1,708	38,242
Chase	CS	\$65,887	\$364	\$11,650	\$527	63.43%	\$4,756	181	3,030
Clay	CY	\$123,716	\$348	\$12,165	\$521	62.85%	\$5,000	356	8,822
Decatur	DC	\$63,168	\$383	\$11,084	\$533	72.42%	\$5,398	165	3,472
Douglas	DG	\$551,663	\$400	\$10,591	\$575	64.23%	\$4,319	1,379	99,620
Dickinson	DK	\$312,554	\$356	\$11,713	\$536	64.99%	\$4,717	878	19,344
Doniphan	DP	\$105,337	\$339	\$8,983	\$452	72.51%	\$4,530	311	8,249
Edwards	ED	\$35,288	\$297	\$11,128	\$443	64.27%	\$5,602	119	3,449
Elk	EK	\$74,840	\$304	\$10,445	\$420	68.57%	\$4,843	246	3,261
Ellis	EL	\$397,272	\$400	\$12,560	\$612	63.47%	\$5,145	993	27,507
Ellsworth	EW	\$72,204	\$328	\$11,659	\$469	66.60%	\$6,035	220	6,525
Finney	FI	\$222,221	\$386	\$10,655	\$556	67.48%	\$4,352	576	40,523
Ford	FO	\$170,932	\$382	\$11,866	\$573	62.69%	\$5,197	447	32,458
Franklin	FR	\$331,481	\$380	\$10,368	\$546	65.79%	\$4,792	872	24,784
Geary	GE	\$217,344	\$357	\$12,610	\$569	60.66%	\$4,196	609	27,947
Graham	GH	\$67,851	\$325	\$11,477	\$472	68.82%	\$4,890	209	2,946
Greeley	GL	\$6,546	\$364	\$14,004	\$511	64.00%	\$6,962	18	1,534
Gove	GO	\$44,186	\$278	\$13,263	\$451	63.54%	\$5,522	159	3,068
Grant	GT	\$30,100	\$292	\$13,434	\$470	62.14%	\$6,971	103	7,909
Greenwood	GW	\$135,403	\$296	\$9,557	\$398	70.66%	\$4,950	458	7,673
Gray	GY	\$41,518	\$361	\$10,459	\$554	61.65%	\$4,707	115	5,904
Hodgeman	HG	\$19,924	\$255	\$13,469	\$435	51.40%	\$4,621	78	2,085
Hamilton	HM	\$14,639	\$257	\$10,497	\$489	25.65%	\$3,117	57	2,670
Harper	HP	\$93,340	\$314	\$11,609	\$459	69.81%	\$5,454	297	6,536
Haskell	HS	\$12,770	\$232	\$9,579	\$362	70.89%	\$5,308	55	4,307
Harvey	HV	\$375,245	\$383	\$11,459	\$559	65.01%	\$5,023	979	32,869
Jackson	JA	\$183,946	\$360	\$12,875	\$560	62.19%	\$5,323	511	12,657
Jefferson	JF	\$231,826	\$425	\$10,906	\$597	67.35%	\$5,023	546	18,426
Johnson	JO	\$1,635,465	\$381	\$12,467	\$601	58.78%	\$5,078	4,297	451,086
Jewell	JW	\$50,166	\$214	\$12,008	\$331	60.00%	\$4,687	234	3,791
Kearny	KE	\$20,535	\$337	\$12,305	\$507	64.48%	\$6,406	61	4,531
Kingman	KM	\$89,406	\$282	\$12,995	\$459	61.96%	\$5,676	317	8,673
Kiowa	KW	\$20,060	\$358	\$9,364	\$461	63.64%	\$4,427	56	3,278
Labette	LB	\$412,639	\$343	\$10,516	\$492	68.57%	\$4,544	1,204	22,835
Lincoln	LC	\$41,064	\$240	\$12,217	\$426	45.61%	\$5,416	171	3,578
Lane	LE	\$21,060	\$288	\$10,893	\$396	70.07%	\$4,400	73	2,155
Logan	LG	\$54,114	\$340	\$13,786	\$570	59.11%	\$5,385	159	3,046
Linn	LN	\$171,948	\$375	\$10,830	\$530	72.42%	\$5,244	459	9,570
Leavenworth	LV	\$469,054	\$384	\$12,440	\$602	61.35%	\$4,494	1,220	68,691
Lyon	LY	\$396,554	\$361	\$11,230	\$535	66.82%	\$4,515	1,098	35,935
Mitchell	MC	\$107,427	\$310	\$13,009	\$505	61.03%	\$5,278	346	6,932
Meade	ME	\$27,351	\$338	\$11,810	\$471	73.31%	\$6,097	81	4,631
Montgomery	MG	\$574,271	\$329	\$9,747	\$451	68.17%	\$4,645	1,743	36,252
Miami	MI	\$249,606	\$420	\$11,990	\$612	66.32%	\$5,199	594	28,351
Marion	MN	\$240,391	\$383	\$11,840	\$552	66.67%	\$5,421	627	13,361

Homestead Refunds by County - Tax Year 2006

COUNTY	COUNTY CODE	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE HOUSEHOLD INCOME	AVERAGE OWNER RENTER ¹	REFUND PERCENTAGE ²	AVERAGE SOCIAL SECURITY ³	NUMBER OF FILERS	COUNTY POPULATION
McPherson	MP	\$295,491	\$377	\$12,618	\$584	62.67%	\$5,294	784	29,554
Morris	MR	\$72,679	\$304	\$10,510	\$436	66.27%	\$4,839	239	6,104
Marshall	MS	\$217,658	\$335	\$11,824	\$484	70.17%	\$4,782	650	10,965
Morton	MT	\$22,361	\$290	\$11,172	\$443	64.55%	\$4,812	77	3,496
Nemaha	NM	\$147,802	\$319	\$11,692	\$471	65.56%	\$4,649	464	10,717
Neosho	NO	\$263,763	\$334	\$10,739	\$483	64.11%	\$4,668	790	16,997
Ness	NS	\$31,510	\$233	\$13,621	\$392	58.07%	\$5,293	135	3,454
Norton	NT	\$65,123	\$309	\$13,002	\$468	66.57%	\$5,200	211	5,953
Osborne	OB	\$70,049	\$251	\$12,193	\$389	67.29%	\$5,344	279	4,452
Osage	OS	\$251,158	\$363	\$10,981	\$533	64.06%	\$5,101	692	16,712
Ottawa	OT	\$89,808	\$379	\$12,104	\$563	64.19%	\$5,212	237	6,163
Phillips	PL	\$81,696	\$275	\$12,345	\$424	63.67%	\$4,792	297	6,001
Pawnee	PN	\$77,655	\$300	\$12,931	\$472	64.19%	\$5,711	259	7,233
Pratt	PR	\$147,274	\$342	\$11,812	\$511	64.73%	\$5,749	431	9,647
Pottawatomie	PT	\$200,013	\$367	\$12,641	\$559	63.90%	\$4,922	545	18,209
Rawlins	RA	\$36,180	\$251	\$11,670	\$388	60.78%	\$4,832	144	2,966
Rice	RC	\$122,034	\$304	\$11,858	\$459	61.63%	\$5,931	401	10,761
Rush	RH	\$81,330	\$274	\$12,603	\$436	63.08%	\$5,558	297	3,551
Riley	RL	\$241,325	\$376	\$12,954	\$602	61.18%	\$4,345	641	62,843
Reno	RN	\$1,023,945	\$381	\$10,593	\$536	68.14%	\$4,853	2,686	64,790
Rooks	RO	\$65,578	\$286	\$11,826	\$432	63.74%	\$4,719	229	5,685
Republic	RP	\$108,854	\$264	\$11,737	\$396	60.21%	\$4,745	412	5,835
Russell	RS	\$124,049	\$317	\$10,623	\$441	70.68%	\$4,720	391	7,370
Saline	SA	\$761,791	\$397	\$11,114	\$576	65.26%	\$4,656	1,917	53,597
Scott	SC	\$76,422	\$376	\$10,765	\$544	64.96%	\$5,374	203	5,120
Sheridan	SD	\$29,494	\$295	\$12,848	\$503	57.23%	\$4,756	100	2,813
Stafford	SF	\$56,346	\$241	\$11,000	\$388	63.90%	\$5,312	234	4,789
Sedgewick	SG	\$4,430,410	\$377	\$10,736	\$544	66.67%	\$4,499	11,742	452,869
Sherman	SH	\$110,859	\$331	\$10,658	\$473	68.57%	\$4,913	335	6,760
Smith	SM	\$78,357	\$257	\$12,115	\$398	61.26%	\$5,235	305	4,536
Shawnee	SN	\$2,003,554	\$363	\$10,187	\$525	66.70%	\$3,639	5,523	169,871
Stanton	ST	\$13,886	\$272	\$12,478	\$397	65.33%	\$6,228	51	2,406
Sumner	SU	\$252,757	\$380	\$12,042	\$551	63.97%	\$5,082	665	25,946
Stevens	SV	\$27,861	\$324	\$10,458	\$452	64.59%	\$4,820	86	5,463
Seward	SW	\$137,112	\$407	\$9,984	\$554	70.60%	\$4,472	337	22,510
Thomas	TH	\$93,405	\$371	\$12,216	\$553	63.62%	\$5,489	252	8,180
Trego	TR	\$72,226	\$297	\$11,867	\$445	69.14%	\$5,224	243	3,319
Wallace	WA	\$19,655	\$302	\$13,494	\$486	66.42%	\$5,715	65	1,749
Wabaunsee	WB	\$87,190	\$391	\$11,082	\$555	64.22%	\$4,630	223	6,885
Wichita	WH	\$17,779	\$312	\$14,250	\$525	61.02%	\$5,509	57	2,531
Wilson	WL	\$164,005	\$307	\$9,298	\$411	72.94%	\$4,822	534	10,332
Woodson	WO	\$92,075	\$298	\$10,121	\$424	66.61%	\$4,476	309	3,788
Washington	WS	\$93,551	\$272	\$12,673	\$427	62.19%	\$4,900	344	6,483
Wyandotte	WY	\$1,933,465	\$412	\$10,399	\$576	65.81%	\$4,626	4,688	157,882
STATEWIDE		\$26,972,006	\$359	\$11,085	\$525	65.73%	\$4,738	75,122	2,508,187

¹ Average Owner Renter is the average property tax paid by a homeowner or 20% of the rent paid for occupancy by a renter, whichever is applicable.

² Refund Percentage is the percentage of the property tax that is refunded to the filer. This is determined by the filer's household income and is calculated by the refund percentage table in the homestead claim booklet.

³ Average Social Security is the Social Security, Supplemental Security Income (SSI), and Railroad Retirement benefits received by the filer and his/her spouse.

NUMBER OF FILERS /POPULATION
5.14%
5.29%
3.57%
3.50%
5.23%
4.32%
5.04%
2.48%
4.39%
5.36%
4.18%
5.00%
3.94%
3.86%
7.36%
5.07%
4.47%
5.97%
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4.75%
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1.75%
4.81%
2.10%
4.69%

NUMBER OF FILERS /POPULATION
2.65%
3.92%
5.93%
2.20%
4.33%
4.65%
3.91%
3.54%
6.27%
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3.72%
3.24%
2.25%
5.17%
8.16%
5.31%
2.97%
3.00%

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 2006		Fiscal Year 2007		Fiscal Year 2008	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	61	\$59,994,524	45	\$20,866,675	79	\$41,043,179
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	43	\$10,607,835	62	\$2,949,388	98	\$10,469,555
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	43	\$10,607,835	62	\$2,949,388	98	\$10,469,555
Retailers' Sales	Assessments	667	\$55,565,308	584	\$22,774,710	562	\$86,404,820
	Refunds	40	(\$738,655)	171	(\$2,233,227)	849	(\$5,401,442)
	Total - Net	707	\$54,826,653	755	\$20,541,483	1411	\$81,003,378
Retailers' Use	Assessments	42	\$1,016,937	32	\$561,525	32	\$1,741,563
	Refunds	9	(\$3,373,585)	62	(\$6,203,774)	136	(\$2,081,199)
	Total - Net	51	(\$2,356,648)	94	(\$5,642,249)	168	(\$339,636)
Consumers' Use	Assessments	2494	\$5,265,091	1908	\$13,079,740	1060	\$15,985,430
	Refunds	18	(\$9,089,158)	54	(\$7,899,165)	96	(\$34,045,522)
	Total - Net	2512	(\$3,824,067)	1962	\$5,180,575	1156	(\$18,060,092)
Retail Liquor Excise	Assessments	10	97,859	16	\$704,511	15	\$264,758
	Refunds	0	\$0	*	*	*	*
	Total - Net	10	\$97,859	*	*	15	\$264,758
Liquor Enforcement	Assessments	17	\$538,404	*	*	*	*
	Refunds	0	\$0	*	*	*	*
	Total - Net	17	\$538,404	*	*	*	*
Interstate & IFTA Motor Fuel	Assessments	166	\$452,773	149	\$322,189	109	\$1,891,456
	Refunds	15	(\$17,362)	18	(\$16,070)	6	(\$2,076)
	Total - Net	181	\$435,411	167	\$306,119	115	\$1,889,380
Withholding	Assessments	*	*	*	*	91	\$1,094,804
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	91	\$1,094,804
Other Taxes	Assessments	45	\$852,085	76	\$1,431,449	86	\$6,483,701
	Refunds	7	(\$1,954,550)	*	*	*	*
	Total - Net	52	(\$1,102,465)	*	*	*	*
TOTALS	Assessments	3545	\$134,390,816	2872	\$62,690,187	2132	\$165,379,266
	Refunds	89	(\$15,173,310)	312	(\$17,218,919)	1091	(\$41,648,892)
	Total - Net	3634	\$119,217,506	3184	\$45,471,268	3223	\$123,730,374

* 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 2006		Fiscal Year 2007		Fiscal Year 2008	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	39	\$8,908,692	31	\$6,691,463	64	\$19,857,388
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Retailers' Sales	Amount Collected	598	\$7,246,026	571	\$6,320,036	469	\$7,176,911
	Refunds	27	(\$4,042,893)	85	(\$2,579,027)	859	(\$6,126,819)
	Total - Net	625	\$3,203,133	656	\$3,741,009	1328	\$1,050,092
Retailers' Use	Amount Collected	34	\$957,853	38	\$355,531	24	\$636,162
	Refunds	5	(\$1,322,080)	33	(\$5,647,283)	126	(\$2,449,311)
	Total - Net	39	(\$364,227)	71	(\$5,291,752)	150	(\$1,813,149)
Consumers' Use	Amount Collected	2,811	\$4,278,844	2105	\$3,668,430	1257	\$4,950,762
	Refunds	13	(\$819,057)	48	(\$12,175,799)	76	(\$7,289,497)
	Total - Net	2824	\$3,459,787	2153	-\$8,507,369	1333	(\$2,338,735)
Retail Liquor Excise	Amount Collected	7	\$39,907	5	\$201,992	*	*
	Refunds	0	\$0	*	*	*	*
	Total - Net	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	146	\$355,709	161	\$314,311	105	\$289,396
	Refunds	17	(\$18,236)	18	(\$17,594)	*	*
	Total - Net	163	\$337,473	179	\$296,717	*	*
Individual Income Tax	Amount Collected	30	\$1,447,375	71	\$1,289,555	78	\$4,677,889
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	30	\$1,447,375	71	\$1,289,555	78	\$4,677,889
Withholding	Amount Collected	*	*	0	\$0	46	\$230,784
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	0	\$0	46	\$230,784
Other Taxes	Amount Collected	31	\$115,838	48	\$363,514	69	\$4,281,404
	Refunds	6	(\$2,130,846)	*	*	*	*
	Total - Net	37	(\$2,015,008)	*	*	*	*
TOTALS	Amount Collected	3706	\$23,640,955	3030	\$19,204,832	2112	\$42,100,696
	Refunds	68	(\$8,333,112)	188	(\$20,489,633)	1071	(\$16,923,364)
	Total - Net	3774	\$15,307,843	3218	(\$1,284,801)	3183	\$25,177,332

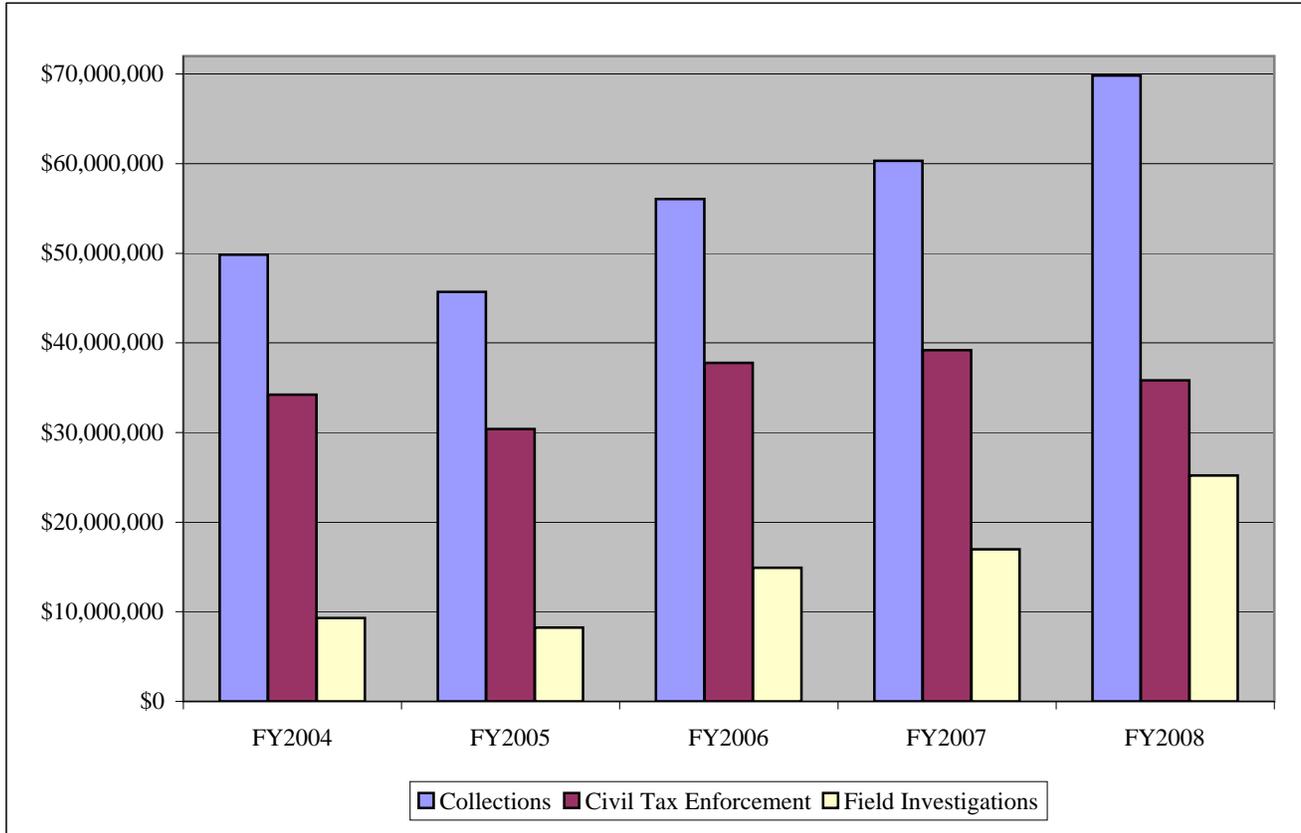
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Recovery of Accounts Receivable by Business Area of Compliance Enforcement

Overall Area Performance: 2004 compared to 2008:

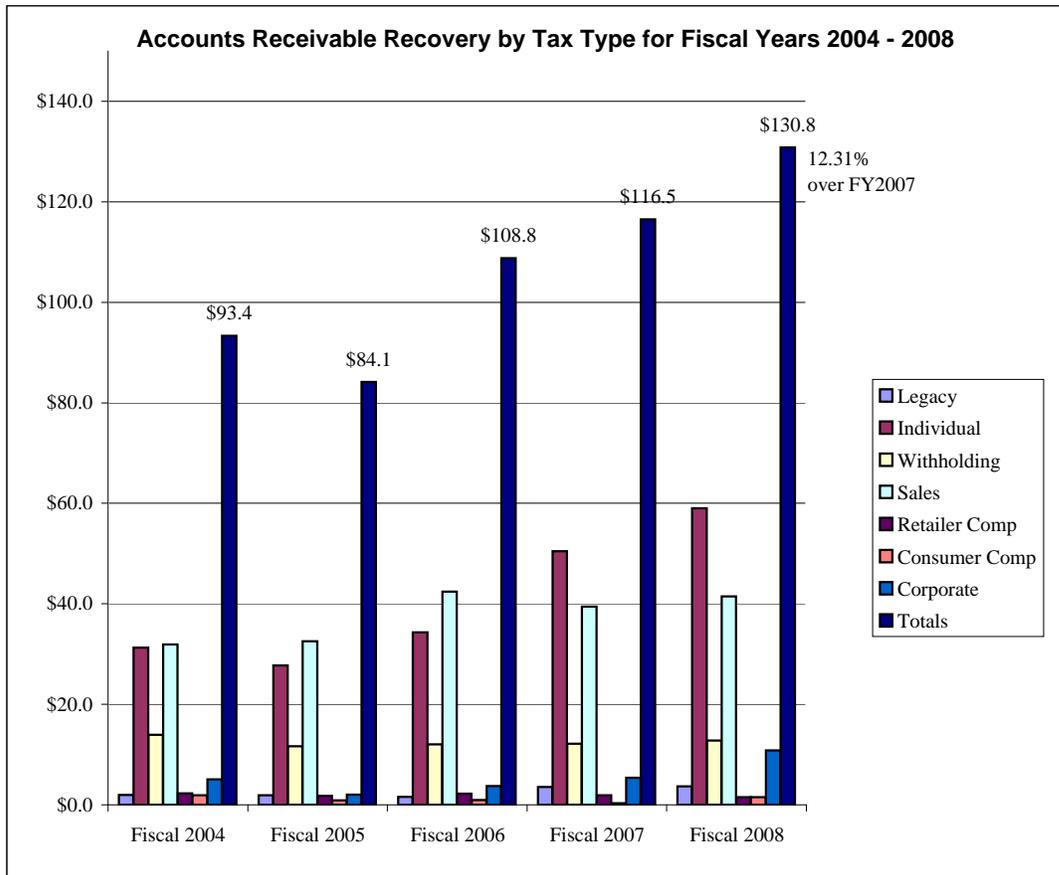
- Recovery efforts increased over FY2007 by **12.31%**, or **\$14.3 Million**.
- Individual area performances were as follows:
- Collections increased its collection performance by **15.78%**, Civil Tax Enforcement by **-8.63%** and Field Investigations (FI) by **48.35%**.

Accounts Receivable Recovery Clustered by Collection Area Across Fiscal Years 2004 - 2008



	FY2004	FY2005	FY2006	FY2007	FY2008	Inc (Dec) Over Last Year
Collections	\$49,837,633	\$45,688,566	\$56,047,894	\$60,318,930	\$69,834,528	15.78%
Civil Tax Enforcement	\$34,224,187	\$30,382,974	\$37,777,026	\$39,210,620	\$35,826,171	-8.63%
Field Investigations	\$9,298,666	\$8,242,717	\$14,927,812	\$16,986,808	\$25,199,564	48.35%
TOTAL	\$93,360,486	\$84,314,257	\$108,752,732	\$116,516,358	\$130,860,263	12.31%

Compliance Enforcement - Taxation
Accounts Receivable Recovery by Tax Type



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

Figures are in Millions					
	Fiscal 2004	Fiscal 2005	Fiscal 2006	Fiscal 2007	Fiscal 2008
Legacy	\$2.0	\$1.9	\$1.6	\$3.5	\$3.7
Individual	\$31.3	\$27.8	\$34.3	\$50.5	\$59.0
Withholding	\$13.9	\$11.6	\$12.0	\$12.1	\$12.8
Sales	\$31.9	\$32.5	\$42.4	\$39.5	\$41.5
Retailer Comp	\$2.3	\$1.7	\$2.2	\$1.9	\$1.5
Consumer Comp	\$1.9	\$0.9	\$0.9	\$0.3	\$1.5
Corporate	\$5.1	\$2.0	\$3.7	\$5.4	\$10.8
Other	\$5.0	\$5.6	\$11.5	\$3.3	\$0.0
Totals	\$93.4	\$84.1	\$108.8	\$116.5	\$130.8

**Kansas Department of Revenue
 Division of Taxation
 Compliance Enforcement Program
 Program Return on Investment (ROI)**

	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Invested Salaries	\$ 6,661,279	\$ 7,313,194	\$ 7,385,378 ¹
Operating Expenses	\$ 1,074,866	\$ 1,106,098	\$ 1,176,900
Total Program Investment	\$ 7,736,145	\$ 8,419,292	\$ 8,562,278
Fiscal Year AR Recovery/Discovery	\$ 108,752,731	\$ 116,516,358	\$ 130,860,263
ROI Dollars	\$ 101,016,586	\$ 108,097,066	\$ 122,297,985
ROI Ratio	14.06	14.10	15.30 ²

1 - Includes actual salaries with benefits and temp workers.

2 - For every \$1 invested to operate Compliance Enforcement, we returned \$15.30 to the State coffers.

