

STATE OF KANSAS



DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

**FISCAL YEAR ENDING
JUNE 30, 2010**

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DEPARTMENT OFFICIALS

JANUARY 2011

Nick Jordan
Secretary of Revenue

SECRETARIAT STAFF

Resource Management
Jim Conant, Director

Legal Services
David Clauser, General Counsel

Office of Policy and Research
Richard Cram, Director

Information Services
Dave Mannering, Chief Information Officer

Internal Audit
Vacant, Manager

Audit Services
Mike Boekhaus, Audit Administrator

DIVISIONS AND SUPPORTING BUREAUS

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

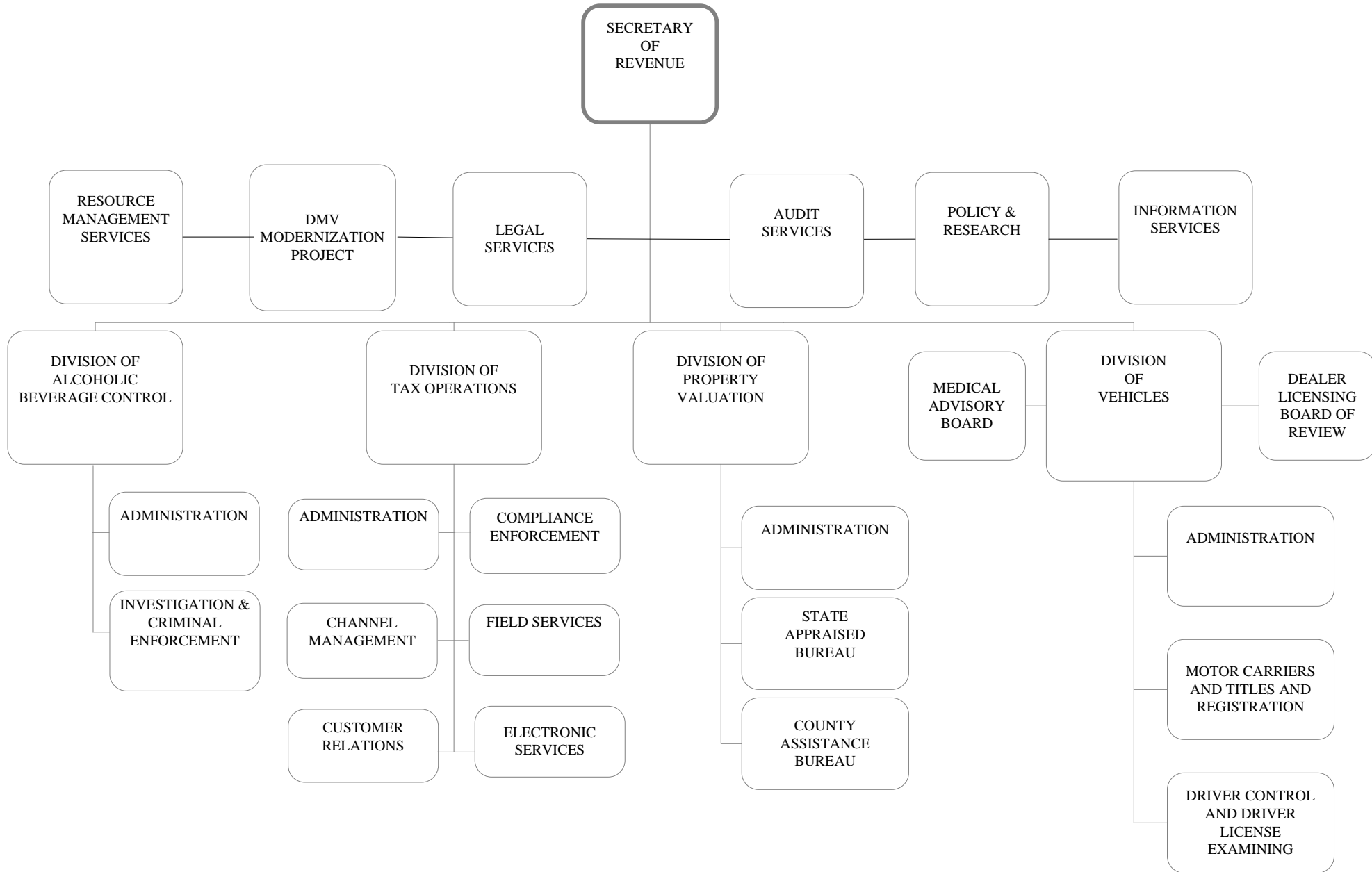
Division of Tax Operations
Steve Stotts, Director
Channel Management
Troy Ledbetter, Chief Channel Management Officer
Customer Relations
Ken Rakestraw, Chief Customer Relations Officer
Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer
Electronic Services
Gary Centlivre, Chief Electronics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

Division of Property Valuation
Mark Beck, Director

Division of Vehicles
Carmen Alldritt, Director
Driver Control
Marcy Ralston, Chief of Driver Control
Driver Licensing
Terry Mitchell, Chief of Driver Licensing
Motor Carrier Services
Deann Williams, Chief of Motor Carrier Services
Titles and Registration
Michael McLinn, Chief of Titles and Registrations

ORGANIZATION CHART
KANSAS DEPARTMENT OF REVENUE

January 1, 2010



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
TTY (Hearing Impaired)	(785) 296- 3946	Bingo Tax	(785) 296- 6127
Collections	(785) 296- 6121	Cigarette and Tobacco Products	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6117	Corporate Income Tax	(785) 368- 8222
Human Resources	(785) 296- 3077	Dealer Licensing	(785) 296- 3626
TTY (Hearing Impaired)	(785) 296- 3077	Driver Control	(785) 296- 3671
Property Valuation Division	(785) 296- 2365	Driver License Examination	(785) 296- 3963
Secretary of Revenue's Office	(785) 296- 3041	Driver License Examination, Burlingame	(785) 266- 7380
Taxation	(785) 368- 8222	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6461	Electronic Filing	(785) 296- 4066
Vehicles	(785) 296- 3601	Environmental Assurance Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 3613	Estate Tax	(785) 368- 8222
		Fiduciary	(785) 368- 8222
Taxpayer Advocate	(785) 296- 2473	Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
		Individual Income Estimated Tax	(785) 368- 8222
For registration to remit taxes:		Individual Income Tax	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Intangibles Tax	(785) 368- 8222
		Liquor Enforcement Tax	(785) 368- 8222
Billing and tax inquiries:		Liquor Drink Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Mineral Taxes	(785) 368- 8222
Refund Information Line	1(800) 894- 0318	Motor Carrier Services	(785) 296- 6541
		Motor Carrier Central Permit	(785) 368- 6501
For audit inquiries:		Motor Fuel Taxes	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 296- 7713
For legal inquiries:		Tax Appeals Section	(785) 296- 8460
Legal Services Bureau	(785) 296- 2381	Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
For revenue collection statistical inquiries:		Vehicle Rental Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296- 3082	Vehicle Titles and Registration	(785) 296- 3621
		Water Protection Fee	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Withholding Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 631- 0296		
Wichita Audit Office	(316) 337- 6163		
Wichita Collections Office	(316) 337- 6153		
Wichita Assistance Center	(316) 337- 6140		

FAX Numbers:			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Meridian	(316) 942- 5281
Audit Services	(785) 296- 0531	Human Resources	(785) 296- 1107
Customer Relations-Business Segment	(785) 296- 2073	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Cigarette/Liquor	(785) 291- 3968	Mineral Tax/Motor Fuel Tax	(785) 296- 4993
Customer Relations-Corporate	(785) 296- 2644	Motor Carrier Services	(785) 296- 6548
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Motor Carrier Services Central Permit	(785) 296- 6558
Customer Relations-Misc Tax	(785) 291- 3968	Policy and Research	(785) 296- 7928
Customer Relations-Motor Fuel	(785) 296- 4993	Property Valuation Division	(785) 296- 2320
Customer Relations-Wage Earner	(785) 296- 8989	Secretary of Revenue & Secretariat	(785) 368- 8392
Driver Control	(785) 296- 6851	Taxation, Director's Office	(785) 296- 8974
Driver License: Kansas City Regional	(913) 287- 9323	Taxpayer Assistance	(785) 291- 3614
Driver License: Topeka, Docking	(785) 296- 0691	Titles and Registration	(785) 296- 3852
Driver License: Topeka, Burlingame	(785) 266- 7382	Wichita Audit Office	(316) 337- 6162
Driver License: Wichita, Parklane	(316) 682- 8125	Wichita Collections Office	(316) 337- 6162

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2010

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel Per Gallon^a
Colorado	\$0.08	\$0.28	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$1.36	\$0.22
Kansas	\$0.18	\$0.30	\$0.79	\$0.25
Missouri	\$0.06	\$0.42	\$0.17	\$0.173
Nebraska	\$0.31	\$0.95	\$0.64	\$0.277
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

a) The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the avg sale price, the avg rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline: CA, CO, GA, IL, IN, MI, NY

Source: 2010 Facts and Figures How Does Your State Compare? www.taxfoundation.org

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	2008-09 <u>% change</u>	Descending	
							<u>Rank</u> <u>2008</u>	<u>Rank</u> <u>2009</u>
Colorado	\$37,611	\$39,612	\$41,192	\$42,377	\$41,344	-2.4%	1	1
Iowa	\$31,575	\$32,741	\$34,916	\$36,680	\$36,751	0.2%	5	4
Kansas	\$32,130	\$34,525	\$36,525	\$37,978	\$37,916	-0.2%	2	3
Missouri	\$31,202	\$32,514	\$33,964	\$35,228	\$35,676	1.3%	6	5
Nebraska	\$32,847	\$34,053	\$36,372	\$37,730	\$38,081	0.9%	3	2
Oklahoma	\$30,237	\$32,755	\$34,997	\$36,899	\$35,268	-4.4%	4	6
United States	\$34,690	\$36,794	\$38,615	\$39,751	\$39,138	-1.5%		

Per Capita Disposable Personal Income

	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	2008-09 <u>% change</u>	Descending	
							<u>Rank</u> <u>2008</u>	<u>Rank</u> <u>2009</u>
Colorado	\$33,221	\$34,632	\$35,697	\$37,039	\$37,418	1.0%	1	1
Iowa	\$28,484	\$29,285	\$31,134	\$32,919	\$33,734	2.5%	5	4
Kansas	\$28,701	\$30,558	\$32,111	\$33,642	\$34,528	2.6%	3	3
Missouri	\$27,913	\$28,892	\$30,022	\$31,339	\$32,623	4.1%	6	5
Nebraska	\$29,520	\$30,266	\$32,237	\$33,678	\$34,824	3.4%	2	2
Oklahoma	\$27,183	\$29,214	\$31,195	\$33,143	\$32,370	-2.3%	4	6
United States	\$30,508	\$32,263	\$33,665	\$34,949	\$35,553	3.8%		

Disposable Personal Income as Percent of Personal Income

	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>
Colorado	88.3%	87.4%	86.7%	87.4%	90.5%
Iowa	90.2%	89.4%	89.2%	89.7%	91.8%
Kansas	89.3%	88.5%	87.9%	88.6%	91.1%
Missouri	89.5%	88.9%	88.4%	89.0%	91.4%
Nebraska	89.9%	88.9%	88.6%	89.3%	91.4%
Oklahoma	89.9%	89.2%	89.1%	89.8%	91.8%
United States	87.9%	87.7%	87.2%	87.9%	90.8%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2010, <http://www.bea.gov/scb/pdf/2010>

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, January 2010

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions		Standard Deductions	
			Up To	Over	Single	Dependents	S	M/J
Colorado	4.63%	1	-----Flat Rate-----		-	-	-	-
Iowa	0.36%-8.98%	9	\$1,407	\$63,315	\$1,780	\$4,390	\$1,750	\$4,310
Kansas	3.5%-6.45%	3	\$15,000	\$30,000	\$2,250	\$2,250	\$3,000	\$6,000
Missouri	1.5%-6.0%	10	\$1,000	\$9,000	\$2,100	\$1,200	\$5,700	\$11,400
Nebraska	2.56%-6.84%	4	\$2,400	\$27,000	\$118	\$118	\$5,700	\$11,400
Oklahoma	0.5%-5.5%	7	\$1,000	\$8,700	\$1,000	\$1,000	\$4,250	\$8,500

State Notes:

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

Iowa and Missouri allow some or all of federal income tax paid to be deducted from state taxable income.

Kansas, Nebraska effectively double bracket widths for married couples filing jointly. **Oklahoma** increases, but does not double, all or some bracket widths for joint filers. **Iowa and Missouri** do not adjust their brackets for joint filers.

Iowa, Missouri have county or city level income taxes, in Iowa the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction is 0.3%, in Missouri it is 0.12%.

Source: State Individual Income Tax Rates, http://www.taxfoundation.org/files/state_ind_income_rates

Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2009.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA and MTC definitions for 3-factor; all income apportionable business income under 2-factor.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Abides by MTC regulations	All income is presumed to be business income.	NA
Tax Base nonbusiness income	MTC definitions for 3-factor; all income is apportionable business income under 2-factor; apply both a transactional and a functional test.	Income not earned as part of a unitary business.	Any income other than business income.	Abides by MTC regulations	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	4% ≤\$50,000 3.1% > \$50,000	6.25%	\$0-50,000: 5.58% \$50,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2010 Multistate Corporate Tax Guide, Volume I

Comparison of Kansas and Selected States, Sales Tax Comparison

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2009.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	5.3%	4.225%	5.0%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<u>Monthly:</u> Tax Liability>=\$300/mo <u>Quarterly:</u> Tax Liability<\$300/mo <u>Annually:</u> Tax Liability<\$15/mo	<u>Monthly:</u> Tax due>\$500/mo <u>Quarterly:</u> Tax due=\$120 and \$6,000/yr <u>Annually:</u> Tax Liability<\$120/yr	<u>Monthly:</u> Tax Liability>\$3,200/yr <u>Quarterly:</u> Tax Liability<\$3,200/yr <u>Annually:</u> Tax Liability<\$80/yr	<u>Monthly:</u> Tax Liability>=\$500 sales tax/mo <u>Quarterly:</u> Tax Liability>\$45 but <\$500 sales tax/mo <u>Annually:</u> Tax Liability<\$45 sales tax/qtr	<u>Monthly:</u> Tax Liability>\$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> <\$900 sales/yr	<u>Monthly:</u> Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year <u>Semi-monthly:</u> >\$25,000 in sales tax liability <u>Twice a year:</u> \$50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	see www.revenue.state.co.us/pdf/drp1002.pdf	1% - 2% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, specific geographic areas	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available

Source: 2010 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Bingo Tax							79-4704
Bingo faces	\$0.002						
Retail price - Instant	1.00%						
Car Line Tax/gross earnings		2.5%					79-907
Cigarette Tax	Package of 20	\$0.79	Package of 25	\$0.99			79-3310
Corporation Tax	total taxable income @	4.00%	plus	3.10%	surtax on taxable income over \$50,000	7.100% (TY08)	79-32,110
	total taxable income @	4.00%	plus	3.05%	surtax on taxable income over \$50,000	7.050% (TY09)	79-32,110
Corporate Franchise Tax	TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more TY11 and after, no franchise tax.						79-5401
Drycleaning							
Environmental Surcharge/gross receipts		2.5%					65-34,141
Solvent Fee (chlorinated)/gallon		\$5.50					65-34,150
Solvent Fee (non-chlorinated)/gallon		\$0.55					65-34-151
Drug Stamp Tax							79-5202
<u>Marijuana:</u>			<u>Controlled Substance:</u>				
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-		\$200/gram or portion of gram		
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-		\$2,000/50 dose unit or portion of unit		
Dry Plant -	\$0.90 per gram or portion of gram						
Environ. Fee/gallon petroleum product	\$0.01		each of two funds has maximum and minimum limits				65-34,117
Estate Tax							
TY 06 Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax"							
	TY 07 and TY 08		TY07			TY08	
Not over \$1,000,000			Zero			Zero	79-15,102
Over \$1,000,000 but not over \$2,000,000			3% of excess over \$1,000,000			1% of excess over \$1,000,000	79-15,126
Over \$2,000,000 but not over \$5,000,000			\$30,000 + 6% of excess over \$2,000,000			\$10,000 + 2% of excess over \$2,000,000	
Over \$5,000,000 but not over \$10,000,000			\$210,000 + 8% of excess over \$5,000,000			\$70,000 + 5% of excess over \$5,000,000	
Over \$10,000,000			\$610,000 + 10% of excess over \$10,000,000			\$320,000 + 7% of excess over \$10,000,000	
Individual Income Tax							79-32,110
Tax Rates, Resident, married, joint							
taxable income not over	\$30,000	@	3.50%				
taxable income not over	\$60,000	@	\$1,050 plus	6.25%	over \$30,000		
taxable income over	\$60,000	@	\$2,925 plus	6.45%	over \$60,000		
Tax Rates, Resident, others							
taxable income not over	\$15,000	@	3.50%				
taxable income not over	\$30,000	@	\$525 plus	6.25%	of excess over \$15,000		
taxable income over	\$30,000	@	\$1,462.50 plus	6.45%	of excess over \$30,000		
Liquor Gallonage Tax							
Strong Beer and CMB/gallon		\$0.18					41-501
Alcohol & Sprints/gallon		\$2.50					41-501
Light Wine/gallon		\$0.30					41-501
Fortified Wine/gallon		\$0.75					41-501
Liquor Excise Tax (Drinking Establishments)	10.00%		Gross receipts				79-41a02
Liquor Enforcement (Liquor Stores)	8.00%		Gross receipts				79-4101
Mineral Tax							79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit			
Gas/gross taxable value	8.00%	with	3.67%	property tax credit			
Coal/ton	\$1.00						
Motor Fuel Tax/per Gallon							
Regular Motor Fuel/gallon	\$0.24						79-34,141
Gasohol/gallon	\$0.24						79-34,141
Diesel/gallon	\$0.26						79-34,141
LP-Gas/gallon	\$0.23						79-34,141
E-85/gallon	\$0.17						79-34,141
Compress Nat Gas/120 CF = gallon	\$0.23						KAR. 92-14-9
Trip Permits/each	\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)						79-34,118
Oil Inspection Fee/barrel (50 gallons)	\$0.015/barrel						55-426
Privilege Tax							
Banks	total net income @	2.25%	plus	2.125%	surtax on taxable income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25%	surtax on taxable income over \$25,000	4.50%	79-1108
Property Tax (State levy) Assessed Valuation			1.5 mills				76-6b01
State School District Finance Levy			20 mills				76-6b02
Sales and Use Tax							
State Retailers Sales Tax	5.3%	6.3%	eff July 1 2010				79-3603
State Compensating Use Taxes	5.3%	6.3%	eff July 1 2010				79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-191
Sand Royalty/per ton	\$0.15/ton						70a-102
Tire Tax/per tire (New Tires)	\$0.25						65-3424
Tobacco Tax (wholesale price)	10.00%						79-3371
Vehicle Rental Excise Tax/gross receipts	3.5%		for rentals not exceeding 28 days				79-5117
Water Protection Fee/1,000 gallons	\$0.032						82a-954
(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)							
Clean Drinking Water Fee/1,000 gallons	\$0.030						82a-2101

FY 2010 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
Cigarette & Tobacco Taxes		State General Fund				79-3387
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Drug Stamp Tax		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
Drycleaning Environmental Surcharge		Drycleaning Facility Release Trust Fund				65-34,141
Drycleaning Solvent Fees		Drycleaning Facility Release Trust Fund				
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Estate Tax		State General Fund				79-15,100
Individual Income		State General Fund				79-32,105
					then and 2% (of withholding) to IMPACT Fund.	74-50,107
Liquor Gallonage Tax (d)	10% of alcohol & spirits to balance	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
		State General Fund				41-501
Liquor Enforcement Tax		State General Fund				79-4108
Liquor Excise Tax	25%	State General Fund, then				79-41a03
	70%	Local Alcoholic Liquor Fund		to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			15th of Mar, June, Sept, Dec	79-41a03
Minerals (Severance) Tax	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 7.44% in FY10; 9.93% in FY11 - distrib made in October)				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Oil Inspection Fee	2/3	State General Fund				55-427
	1/3	Petroleum Inspection Fee Fund until \$100,000 in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
Motor Fuel Taxes	\$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	\$50 thousand/qrtr	Kansas Qualified Biodiesel Fuel Producer Incentive Fund				79-34,156
	\$625 thousand/qrtr	County Equalization & Adjustment Fund			15th of Jan, April, July, Oct	79-3425c
		33.63% Special City/County Highway Fund				79-34,142
		66.37% State Highway Fund				
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Privilege Tax		State General Fund				79-1112
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
Property Tax - Motor Carrier		State General Fund				79-6a04, 6a10
		then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Property Tax - Motor Vehicle		County Treasurers				79-5109
		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
			1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Private Car Line Tax		Car Company Tax Fund				79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
		State Water Plan Fund	25%	to counties and drainage districts, after expenses		82a-309
				2/3 of 50% is to drainage district on the river	yearly	82a-309
				1/3 of 50% to other drainage districts in county	yearly	82a-309

FY 2010 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)	Fund	87.7%	State General Fund		79-3620, 3710
		12.3%	State Highway Fund		
Tires Excise Tax (New Tires)	Waste Tire Management Fund				65-3424
Transient Guest	98% County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2% State General Fund				12-1694
					12-1694
Water Protection Fee	State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3% State Water Plan Fund				
	4.7% State Highway Fund				82a-2101
Vehicle Title and Registration Fees (b)	County Treasurers				8-145, 8-145d
	then remainder to State Highway Fund & \$3.50 per title to Kansas Highway Patrol Mtr Veh Fund/\$4.00 to Veh Mod Fund until Jan 1, 2013				8-145
Vehicle Dealers	50% Dealers and Mfgr Fee Fund				8-2425
	50% County Treasurer Veh Lic Fee Fund				
Full Privilege Plates					
Veh Dealers Regular Plates	State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C & 20% classes A, B, M & 20% CDL State Safety Fund				8-267
	20% class M Motorcycle Safety Fund				
	\$2 each CDL Truck Driver Training Fund				
	balance State Highway Fund				
DUI Reinstatement Fee	50% Alcohol Intoxication Program	20%	Forensic Lab/Mat Fee Fund		8-241
	20% Juvenile Detention Facility	10%	Driving Under the Influence Equip Fund		
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund				8-2110
	37.5% Alcohol Intoxication Program				
	12.5% Juvenile Detention Facility				

Notes:

(a) Kansas Statutes Annotated. Abbreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.

(b) County retains: 75¢ for each registration; \$2 for each title; \$5.00 registration service fee; and up to \$15,000/year for extra compensation.

\$5 fee for registration of antique vehicles is retained (K.S.A. 8-167(b)). \$3.00 of each title application goes to the VIPS/CAMA Technology Hardware Fund.

Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional \$3.00 fee. All of this fee is deposited into the Repossessed Certificates of Title Fee Fund.

(c) 20% of CDL Classes A, B and C (after a \$2 credit to Truck Driver Training Fund) goes to the State Safety Fund.

(d) the 10% is from alcohol and spirits collections only.

County Comparison of Various State Tax Collections and Per Capita Tax Collections

The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

County	Individual Income		Sales Tax	Sales Tax (Per cap)	Vehicle Property	Vehicle Property (Per cap)	Real/Personal Property	
	Individual Income Tax Liability	Tax Liability (Per cap)					Real/Personal Property	Real/Personal Property (Per cap)
	TY 08	TY 08	FY 10	FY 10	TY 09	TY 09	TY 09	TY 09
Allen	\$7,223,130	\$542	\$7,175,432	\$543	\$1,630,749	\$124	\$14,128,760	\$1,070
Anderson	\$4,298,815	\$538	\$2,999,054	\$381	\$998,365	\$127	\$10,772,877	\$1,369
Atchison	\$8,307,248	\$504	\$7,381,157	\$450	\$1,712,187	\$104	\$18,022,349	\$1,098
Barber	\$4,225,116	\$904	\$3,619,725	\$788	\$587,926	\$128	\$14,148,283	\$3,080
Barton	\$23,041,916	\$832	\$21,885,413	\$797	\$4,263,435	\$155	\$35,197,621	\$1,282
Bourbon	\$6,279,577	\$423	\$6,934,444	\$466	\$1,604,167	\$108	\$13,841,740	\$930
Brown	\$5,189,107	\$518	\$5,539,504	\$558	\$1,042,066	\$105	\$12,380,594	\$1,247
Butler	\$62,458,080	\$983	\$29,637,194	\$462	\$8,755,960	\$137	\$91,605,385	\$1,429
Chase	\$1,401,939	\$500	\$819,502	\$293	\$332,626	\$119	\$5,157,770	\$1,843
Chautauqua	\$2,529,578	\$671	\$1,029,005	\$275	\$477,209	\$127	\$4,716,091	\$1,259
Cherokee	\$6,227,834	\$295	\$5,461,694	\$259	\$1,871,574	\$89	\$15,547,714	\$738
Cheyenne	\$1,519,003	\$554	\$1,099,112	\$407	\$319,269	\$118	\$4,568,105	\$1,692
Clark	\$1,588,810	\$754	\$796,241	\$383	\$374,605	\$180	\$8,123,253	\$3,904
Clay	\$5,081,773	\$574	\$3,862,375	\$444	\$1,053,077	\$121	\$10,568,531	\$1,214
Cloud	\$4,674,140	\$494	\$6,709,826	\$724	\$1,311,731	\$142	\$11,452,785	\$1,236
Coffey	\$6,641,028	\$790	\$3,788,359	\$449	\$672,305	\$80	\$34,275,709	\$4,063
Comanche	\$1,299,677	\$667	\$1,024,404	\$547	\$273,134	\$146	\$6,250,298	\$3,337
Cowley	\$20,401,021	\$599	\$17,061,798	\$507	\$4,380,073	\$130	\$34,309,049	\$1,020
Crawford	\$18,715,518	\$482	\$19,955,654	\$513	\$3,677,460	\$95	\$30,781,253	\$792
Decatur	\$1,434,776	\$493	\$1,032,097	\$362	\$444,669	\$156	\$4,910,595	\$1,720
Dickinson	\$12,284,546	\$636	\$9,434,950	\$496	\$1,942,201	\$102	\$20,349,658	\$1,070
Doniphan	\$3,019,990	\$390	\$2,085,586	\$274	\$729,824	\$96	\$9,303,570	\$1,220
Douglas	\$80,365,688	\$700	\$66,763,589	\$574	\$9,333,739	\$80	\$132,446,592	\$1,138
Edwards	\$1,918,983	\$623	\$1,046,319	\$341	\$428,262	\$139	\$6,577,090	\$2,142
Elk	\$1,272,798	\$418	\$780,864	\$260	\$418,377	\$139	\$4,117,134	\$1,372
Ellis	\$25,216,030	\$907	\$28,735,877	\$1,036	\$2,977,444	\$107	\$36,274,330	\$1,308
Ellsworth	\$3,694,261	\$591	\$2,484,892	\$402	\$826,197	\$134	\$9,129,016	\$1,477
Finney	\$23,209,913	\$566	\$30,478,469	\$724	\$3,498,564	\$83	\$57,919,717	\$1,377
Ford	\$18,229,299	\$548	\$23,395,102	\$694	\$4,291,879	\$127	\$39,557,523	\$1,174
Franklin	\$15,441,188	\$581	\$12,213,177	\$462	\$2,818,712	\$107	\$28,686,294	\$1,085
Geary	\$10,092,446	\$324	\$21,072,285	\$664	\$2,544,775	\$80	\$28,816,342	\$908
Gove	\$1,869,302	\$734	\$1,970,775	\$795	\$391,763	\$158	\$5,717,452	\$2,305
Graham	\$1,818,160	\$701	\$1,838,996	\$755	\$366,014	\$150	\$8,193,343	\$3,365
Grant	\$5,633,605	\$762	\$5,012,643	\$682	\$677,097	\$92	\$31,691,244	\$4,310
Gray	\$5,004,980	\$880	\$2,291,226	\$382	\$1,008,223	\$168	\$9,377,924	\$1,562
Greeley	\$1,268,233	\$1,002	\$560,455	\$454	\$267,134	\$216	\$5,147,923	\$4,172
Greenwood	\$3,335,560	\$486	\$2,200,096	\$330	\$986,656	\$148	\$8,236,933	\$1,236
Hamilton	\$1,725,108	\$656	\$1,102,537	\$420	\$355,415	\$135	\$9,601,449	\$3,658
Harper	\$4,280,423	\$731	\$3,131,772	\$553	\$845,588	\$149	\$11,172,760	\$1,972
Harvey	\$26,208,435	\$778	\$17,486,375	\$511	\$3,398,146	\$99	\$30,273,084	\$884
Haskell	\$3,152,271	\$804	\$2,146,867	\$536	\$350,692	\$88	\$19,797,427	\$4,942
Hodgeman	\$976,188	\$501	\$643,025	\$337	\$396,717	\$208	\$6,325,565	\$3,319
Jackson	\$7,476,163	\$565	\$4,708,385	\$351	\$1,475,842	\$110	\$12,101,923	\$902
Jefferson	\$13,406,263	\$728	\$4,244,320	\$233	\$2,295,739	\$126	\$19,503,148	\$1,071
Jewell	\$1,659,164	\$528	\$828,283	\$271	\$541,242	\$177	\$5,568,239	\$1,820
Johnson	\$690,628,618	\$1,293	\$462,836,195	\$853	\$69,970,016	\$129	\$912,346,298	\$1,681
Kearny	\$3,354,926	\$807	\$1,297,727	\$311	\$360,004	\$86	\$23,504,068	\$5,638
Kingman	\$6,834,285	\$885	\$3,493,675	\$461	\$1,042,635	\$138	\$14,820,876	\$1,958
Kiowa	\$1,623,293	\$639	\$1,497,521	\$645	\$330,769	\$142	\$9,909,107	\$4,267
Labette	\$10,131,173	\$463	\$10,050,179	\$462	\$2,837,707	\$130	\$22,047,568	\$1,012
Lane	\$1,443,024	\$828	\$945,601	\$543	\$336,580	\$193	\$6,416,255	\$3,683
Leavenworth	\$39,707,474	\$535	\$26,195,090	\$348	\$6,986,143	\$93	\$71,955,104	\$957
Lincoln	\$1,614,940	\$495	\$918,607	\$294	\$444,991	\$142	\$6,310,386	\$2,021
Linn	\$4,512,535	\$469	\$2,594,727	\$278	\$1,004,642	\$108	\$18,071,827	\$1,936
Logan	\$2,055,982	\$793	\$1,610,537	\$632	\$421,444	\$165	\$5,301,299	\$2,080
Lyon	\$18,235,405	\$513	\$19,580,899	\$583	\$3,411,357	\$102	\$31,916,845	\$950
Marion	\$6,972,606	\$576	\$4,097,972	\$342	\$1,440,124	\$120	\$15,034,980	\$1,255
Marshall	\$7,978,833	\$784	\$6,313,024	\$624	\$1,442,796	\$143	\$13,985,141	\$1,382
McPherson	\$25,830,992	\$889	\$19,789,590	\$686	\$3,251,046	\$113	\$36,581,377	\$1,267
Meade	\$2,916,161	\$669	\$1,760,372	\$399	\$576,357	\$131	\$12,543,706	\$2,846
Miami	\$21,632,833	\$698	\$13,334,389	\$431	\$3,892,910	\$126	\$43,551,085	\$1,406
Mitchell	\$4,968,055	\$790	\$4,052,164	\$639	\$1,158,815	\$183	\$9,012,022	\$1,421
Montgomery	\$18,412,330	\$535	\$19,226,819	\$561	\$4,133,433	\$121	\$54,495,338	\$1,591
Morris	\$3,593,502	\$595	\$2,337,679	\$390	\$629,856	\$105	\$8,082,135	\$1,348
Morton	\$2,527,212	\$849	\$1,626,316	\$537	\$313,803	\$104	\$16,114,352	\$5,317
Nemaha	\$6,401,667	\$633	\$4,879,042	\$489	\$1,242,613	\$125	\$11,651,962	\$1,169
Neosho	\$8,434,202	\$520	\$9,554,688	\$595	\$2,441,818	\$152	\$19,640,906	\$1,224
Ness	\$2,702,589	\$918	\$2,674,493	\$943	\$512,851	\$181	\$8,377,954	\$2,955
Norton	\$3,214,490	\$599	\$2,549,330	\$478	\$658,115	\$123	\$5,649,918	\$1,060
Osage	\$9,032,821	\$553	\$4,135,742	\$257	\$1,776,512	\$110	\$15,946,315	\$990

County Comparison of Various State Tax Collections and Per Capita Tax Collections

The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

County	Individual Income		Sales Tax FY 10	Sales Tax (Per cap) FY 10	Vehicle Property TY 09	Vehicle Property (Per cap) TY 09	Real/Personal Property	
	Individual Income Tax Liability	Tax Liability (Per cap)					Real/Personal Property	Property (Per cap)
	TY 08	TY 08					TY 09	TY 09
Osborne	\$2,108,319	\$554	\$1,861,189	\$484	\$627,757	\$163	\$5,707,747	\$1,483
Ottawa	\$3,688,975	\$612	\$1,277,490	\$214	\$835,142	\$140	\$9,069,951	\$1,518
Pawnee	\$3,815,710	\$607	\$2,888,708	\$465	\$985,531	\$159	\$10,089,647	\$1,626
Phillips	\$2,871,536	\$538	\$2,642,243	\$501	\$786,057	\$149	\$7,465,525	\$1,416
Pottawatomie	\$14,682,437	\$745	\$19,754,410	\$988	\$1,677,270	\$84	\$34,522,192	\$1,727
Pratt	\$8,066,601	\$857	\$8,032,041	\$863	\$1,677,117	\$180	\$22,224,117	\$2,389
Rawlins	\$1,595,762	\$638	\$994,599	\$410	\$385,885	\$159	\$3,978,713	\$1,641
Reno	\$40,779,815	\$643	\$43,199,224	\$682	\$7,891,538	\$125	\$73,892,057	\$1,166
Republic	\$2,893,130	\$601	\$2,076,208	\$432	\$780,127	\$162	\$7,532,950	\$1,567
Rice	\$5,546,899	\$551	\$4,284,865	\$425	\$1,194,963	\$119	\$15,447,491	\$1,533
Riley	\$35,622,748	\$501	\$39,345,055	\$552	\$4,116,212	\$58	\$56,365,575	\$790
Rooks	\$3,775,614	\$735	\$3,032,064	\$608	\$726,027	\$146	\$11,326,331	\$2,273
Rush	\$2,062,534	\$638	\$1,081,409	\$344	\$503,133	\$160	\$5,717,054	\$1,819
Russell	\$5,418,441	\$816	\$4,135,822	\$627	\$1,221,012	\$185	\$14,715,708	\$2,231
Saline	\$41,421,345	\$758	\$48,335,263	\$889	\$5,327,827	\$98	\$61,405,366	\$1,130
Scott	\$4,416,632	\$965	\$3,103,336	\$681	\$804,748	\$176	\$11,016,007	\$2,416
Sedgwick	\$475,933,469	\$986	\$371,510,043	\$757	\$52,924,774	\$108	\$517,143,044	\$1,054
Seward	\$13,212,847	\$574	\$17,354,392	\$754	\$2,072,659	\$90	\$34,659,888	\$1,506
Shawnee	\$140,362,658	\$803	\$127,338,562	\$722	\$20,682,795	\$117	\$204,619,456	\$1,161
Sheridan	\$2,031,943	\$810	\$1,283,430	\$527	\$467,282	\$192	\$4,870,571	\$2,000
Sherman	\$3,598,155	\$598	\$5,024,420	\$857	\$800,359	\$137	\$7,835,061	\$1,337
Smith	\$2,412,172	\$618	\$1,706,289	\$455	\$721,354	\$192	\$6,356,923	\$1,694
Stafford	\$2,887,888	\$668	\$1,820,398	\$419	\$604,034	\$139	\$10,480,935	\$2,414
Stanton	\$2,605,775	\$1,213	\$934,015	\$443	\$302,690	\$144	\$11,520,866	\$5,468
Stevens	\$4,125,868	\$816	\$2,872,051	\$560	\$445,352	\$87	\$33,920,916	\$6,614
Sumner	\$15,491,432	\$656	\$8,290,818	\$353	\$3,211,120	\$137	\$28,332,373	\$1,206
Thomas	\$5,569,050	\$765	\$7,671,771	\$1,045	\$1,168,285	\$159	\$11,837,311	\$1,612
Trego	\$1,897,213	\$658	\$1,792,924	\$614	\$470,696	\$161	\$5,915,105	\$2,026
Wabaunsee	\$4,474,787	\$646	\$1,329,283	\$194	\$880,977	\$129	\$9,329,016	\$1,363
Wallace	\$929,968	\$662	\$651,185	\$462	\$263,152	\$187	\$3,812,588	\$2,708
Washington	\$3,520,301	\$608	\$1,904,838	\$335	\$845,208	\$149	\$9,881,598	\$1,739
Wichita	\$2,860,485	\$1,332	\$990,949	\$470	\$448,649	\$213	\$4,810,564	\$2,281
Wilson	\$5,666,915	\$584	\$3,404,381	\$359	\$986,359	\$104	\$11,649,457	\$1,230
Woodson	\$1,723,959	\$525	\$972,397	\$300	\$482,137	\$149	\$4,347,896	\$1,342
Wyandotte	<u>\$56,832,775</u>	\$368	<u>\$92,664,969</u>	\$598	<u>\$16,323,750</u>	\$105	<u>\$191,115,148</u>	\$1,232
Total	\$2,513,160,617	\$897	\$1,857,382,279	\$659	\$323,208,148	\$115	\$3,792,826,410	\$1,346

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

Selected 2010 Enacted Kansas Legislation

Administrative

House Bill 2360 amends the Kansas Taxpayer Transparency Act to require the Secretary of Administration to include tax expenditure information provided by the Department of Revenue in addition to other information currently required to be provided on a searchable website.

Economic Development

House Bill 2554 expands the Promoting Employment Across Kansas (PEAK) Program that was enacted in 2009 (Senate Bill 97). The program authorizes a diversion of employee withholding taxes under certain circumstances to qualified companies or third parties performing services on behalf of such companies. A qualified company is required to submit payroll withholding data to the Secretary of the Department of Revenue either electronically or in the manner prescribed by the Secretary. The bill clarifies that the Secretary of the Department of Commerce has discretion in administering provisions of the PEAK Act. Legislative Post Audit is required to conduct an audit on the effectiveness of PEAK programs in fostering economic growth, creating new jobs, and promoting the location of business facilities, other operations, and jobs in Kansas. The outcome will be reported to the Legislature at the beginning of the 2015 session. The bill also expands the operational expenses of the IMPACT Program in the Department of Commerce to include costs pertaining to an independent evaluation of the effectiveness of economic development incentives. The Secretary of Commerce may initiate an evaluation after consultation with the Secretary of Revenue.

Cigarette and Tobacco Tax

House Bill 2221 is the statewide smoking ban bill. The bill amends the cigarette tax act to define a tobacco specialty store as a dealer establishment that derives at least 75% of its revenue from cigarettes or tobacco products and defined self-service displays. The bill adds it is an unlawful act to sell cigarettes or tobacco products by means of a self-service display unless allowed as a vending machine or the display is located in a tobacco specialty store.

In addition, the bill states the Director of Alcoholic Beverage Control is authorized to promulgate rules and regulation to insure any exemption from the statewide ban on smoking is bona fide and that the entity is not inappropriately seeking to circumvent the smoking ban.

Income Tax

Senate Bill 430 provides for various changes to provisions adopted in 2009 designed to provide a 10 percent “haircut” for certain income tax credits. The bill makes a number of technical corrections involving the distinction between “refundable” and “nonrefundable” credits relative to the 10 percent reduction for tax years 2009 and 2010; and further clarifies the tax treatment of two different credits (for contributions for deferred maintenance at certain educational institutions and for capital investments relative to certain declared disasters), which may at different times be both refundable and nonrefundable. The bill repeals a specific \$3.75 million cap for FY 2011 that had been imposed on historic preservation income tax credits. The bill also clarifies that the portion of angel investor tax credits that had been subject to the haircut provisions in tax years 2009 and 2010 could be carried forward to future tax years.

House Bill 2360 increases the Earned Income Credit for TY 2010-2012 to 18% of Federal EIC. The EIC will return to 17% of Federal EIC in TY 2013.

Selected 2010 Enacted Kansas Legislation

The food sales tax rebate program, which is administered through the income tax as a credit, is expanded such that the income eligibility ceiling is increased from the current \$31,900 to \$35,000 beginning in Tax Year 2010; the per capita refund amounts are increased from \$41 to \$45 in the upper-income tier of the program, and from \$84 to \$90 in the lower-income tier.

Liquor Tax

Senate Bill 452 prohibits a person under the age of 18 years who is arrested only for a violation of consuming or possessing alcohol from being detained or placed in jail. The bill also requires liquor licenses to be issued biennially and license fees also are required to be paid biennially. Among other amendments, a gallonage tax is imposed on alcoholic liquor or cereal malt beverage imported into Kansas if the liquor or beverage is sold to a distributor for wholesale in Kansas.

Property Tax

Senate Bill 430 moves the administration of local option intangibles taxes from the state to the local level, by shifting the filing to the county clerk instead of the Department of Revenue. Taxpayers with intangibles earnings are now required to file their local intangibles tax returns with the county clerk on or before April 15.

Sales Tax

Senate Bill 430 authorizes the Department of Revenue to require electronic filing of sales and use tax forms. The bill also contains amendments to various sales tax administration statutes designed to keep Kansas in conformity with the multi-state Streamlined Sales and Use Tax Agreement.

House Bill 2360 increases the state sales and compensating use tax rate from 5.3% to 6.3%, effective July 1, 2010. The rate subsequently is reduced to 5.7% on July 1, 2013. In Fiscal Year 2013, all of the additional revenue above 5.3% once the rate returns to 5.7%, all of the additional revenue above the 5.3% rate will go to the State Highway Fund (SHF). The balance of the additional receipts is to be deposited in the State General Fund (SGF), except for a small portion attributable to utility purchases within an intermodal facility district. Such receipts will be distributed temporarily to the SHF, but then may be transferred by the Secretary of Transportation to a new rail service improvement fund.

Tax Amnesty

House Sub. for Senate Bill 572 provides for a tax amnesty program for all delinquent taxes received from September 1, 2010 to October 15, 2010. The amnesty applies to all delinquent tax liabilities for tax periods ending on or before December 31, 2008. The Department may waive penalty and interest during the amnesty period.

Selected 2010 Enacted Kansas Legislation

Motor Vehicle Legislation

House Sub. for Senate Bill 300 among other things, prohibits a person who is operating a motor vehicle on a public road or highway from “texting,” using a wireless communications device to write, send, or read a written communication. The bill also prohibits displaying a vehicle license plate that is covered with any material that affects the plate’s visibility or reflectivity.

Senate Bill 368 amends the effective date of the criminal penalty provisions regarding third and fourth or subsequent convictions for driving under the influence that were enacted with the passage of 2009 HB 2096 from July 1, 2010 to July 1, 2011.

House Bill 2130 amends state law to require every occupant of a passenger car manufactured with safety belts to wear a safety belt. The bill also allows a law enforcement officer to stop a passenger car for a violation of safety belt requirements by anyone in the front seat or by anyone under age 18. A citation can be issued for failure to wear a safety belt by an adult passenger in the back seat only if another law has been violated.

House Bill 2482 amends numerous statutes related to drivers’ licenses and identification cards. Among the amendments the bill removes written test requirements for renewals of Kansas drivers’ licenses; expands renewal provisions to apply to military dependents; and changes notification requirements for expiration notices and would allow the Division of Vehicles to renew by mail one time the driver’s license of a person on active duty outside the United States as well as the person’s spouse or dependent child living with the person on active duty. The bill requires the Director of Vehicles to submit a report to the legislature at the beginning of the regular session in 2012 regarding the impact of not requiring a written test for the renewal of a driver’s license, including any cost savings to the Division.

Senate Sub. for Senate Sub. for House Bill 2650 contains new legislation and amends numerous existing statutes providing for a transportation works for Kansas program and providing for the financing of the program. The bill increases registration fee revenues into the State Highway Fund in these ways: It increases registration fees over two years starting in 2013 for certain trailers, buses, and certain small trucks by \$20; for trucks 54,000 lbs and smaller by \$100; and for trucks larger than 54,000 lbs. by \$135. It also provides that until January 1, 2013, \$4 of each Division of Vehicles modernization surcharge collected shall go to the Division of Vehicles Modernization Fund, and that on and after January 1, 2013, the \$4 shall be credited to the State Highway Fund. An increase in the portion of state sales and compensating use taxes to be used for transportation, beginning in 2013, is included in Senate Sub. for House Bill 2360.

House Bill 2660 defines a new type of vehicle, a “recreational off-highway vehicle,” as a motor vehicle 64 inches or less in width, weighing no more than 2,000 pounds, and having four non-highway tires, a nonstraddle seat, and a steering wheel. The bill also authorizes three new distinctive license plates, which may be issued beginning January 1, 2012.

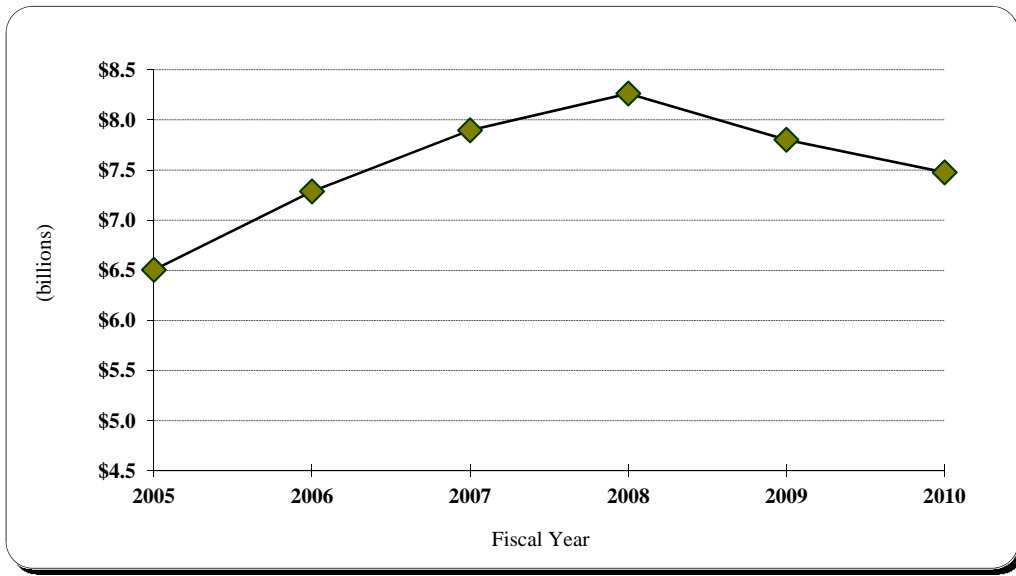
Withholding Tax

Senate Bill 430 authorizes the Department of Revenue to require electronic filing of withholding forms.

House Bill 2554 expands the Promoting Employment Across Kansas (PEAK) Program that was enacted in 2009 (Senate Bill 97). The program authorizes a diversion of employee withholding taxes under certain circumstances to qualified companies or third parties performing services on behalf of such companies. The bill clarifies that that the Secretary of the Department of Commerce has discretion in administering provisions of the PEAK Act.

Total Department of Revenue Collections before Refunds

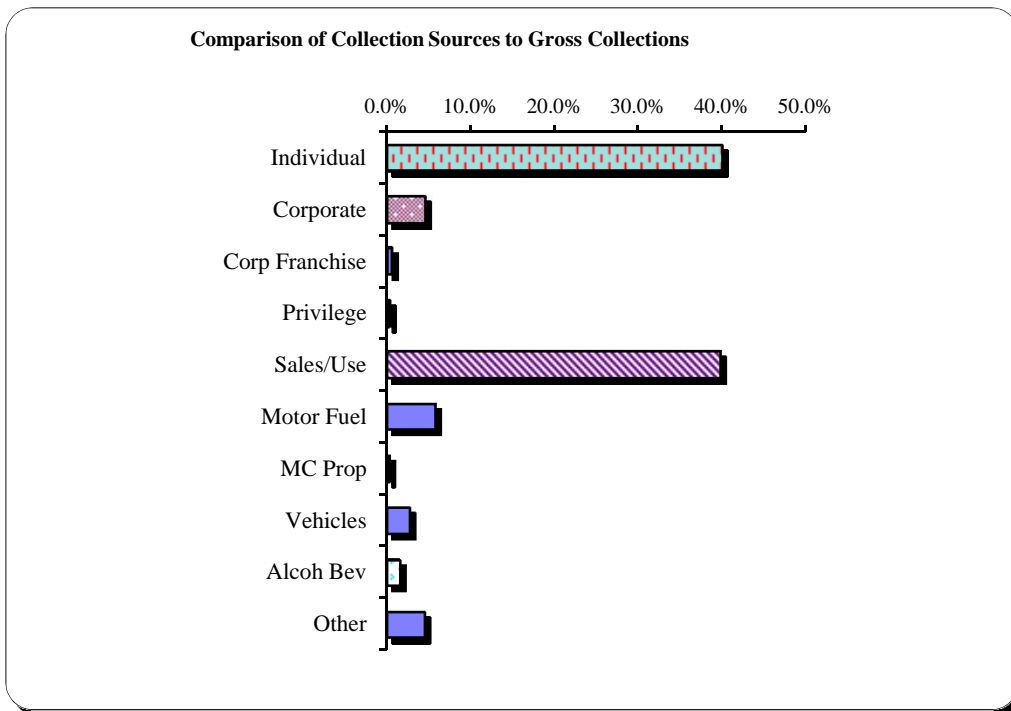
Total Department of Revenue Collections (before refunds) increased by -4.2% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2005	\$6,504,703,310	6.5%
2006	\$7,286,635,054	12.0%
2007	\$7,896,677,546	8.4%
2008	\$8,262,533,273	4.6%
2009	\$7,801,458,589	-5.6%
2010	\$7,477,367,527	-4.2%

Gross Total Collections and by Source

Collections by Department of Revenue

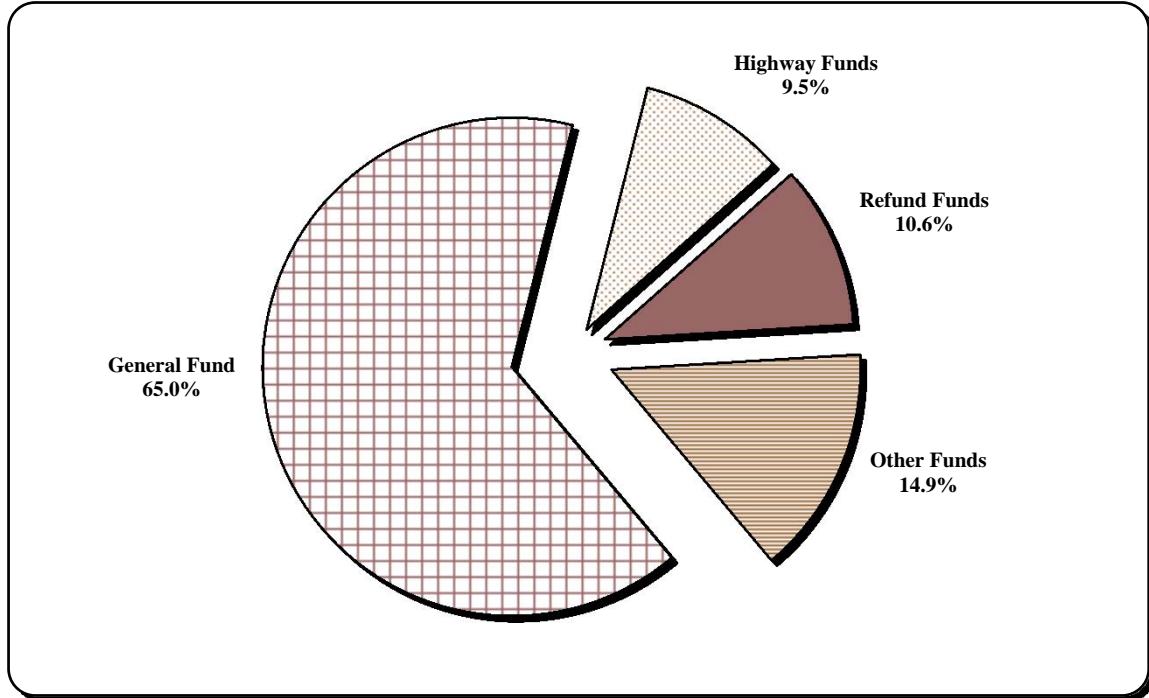


<u>Source</u>	<u>Fiscal Year 2009</u>	<u>Fiscal Year 2010</u>	<u>Percent Change</u>	<u>Percent of FY2010 Total</u>
Individual Income Taxes	\$3,206,597,676	\$2,990,032,427	-6.8%	40.0%
Corporate Income Taxes	\$344,696,544	\$335,903,536	-2.6%	4.5%
Corporate Franchise Tax*	\$41,053,329	\$41,461,800	1.0%	0.6%
Privilege Taxes	\$28,490,094	\$22,313,617	-21.7%	0.3%
State and Local Sales and Use Taxes	\$3,027,196,714	\$2,979,326,081	-1.6%	39.8%
Motor Fuel Taxes	\$426,508,499	\$432,112,354	1.3%	5.8%
Property Taxes: Motor Carrier	\$29,612,495	\$25,236,093	-14.8%	0.3%
Division of Vehicles	\$189,170,233	\$202,418,211	7.0%	2.7%
Alcoholic Beverage Control	\$115,538,252	\$115,660,698	0.1%	1.5%
Other Taxes and Fees	<u>\$392,594,753</u>	<u>\$332,902,710</u>	-15.2%	4.5%
Total	\$7,801,458,589	\$7,477,367,527	-4.2%	100.0%

*Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

Other taxes and fees include: bingo; drycleaning; transient guest; cigarette; tobacco; controlled substances; estate; oil, gas, oil assess conservation fee and gas assessment conservation fee, gas oil and sand royalties; car line; bonds; licenses; and fees.

Total Department of Revenue Collections by Distribution to Fund



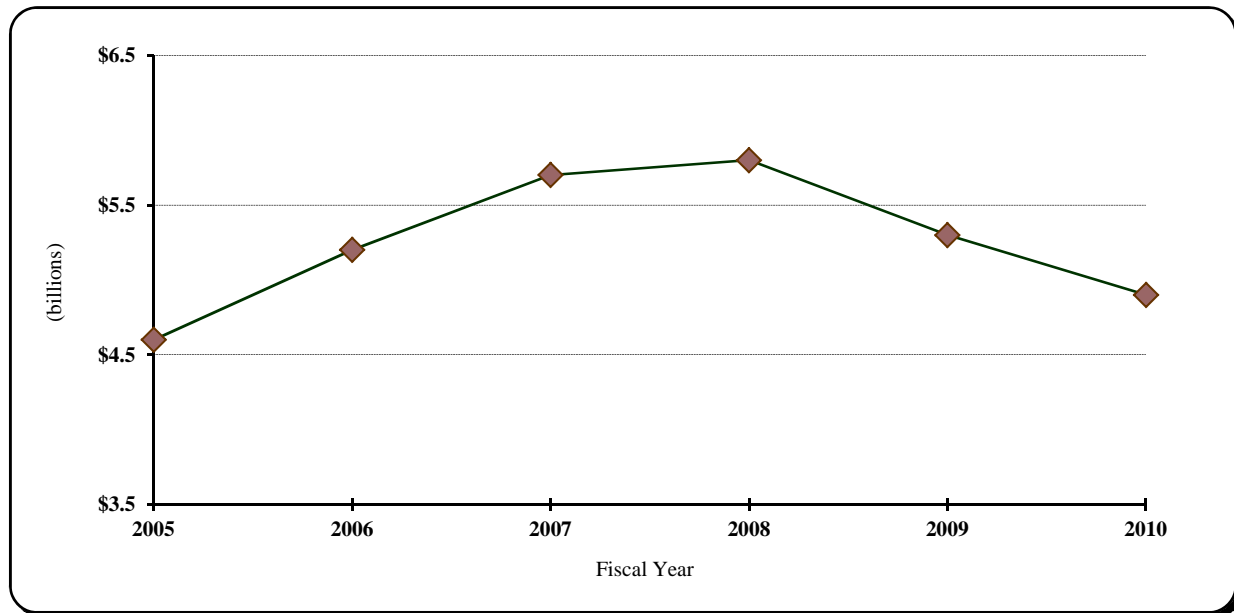
<u>Fund</u>	<u>Fiscal Year</u> <u>2009</u>	<u>Fiscal Year</u> <u>2010</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2010</u> <u>Percent</u> <u>Total</u>
State General Fund	\$5,286,354,279	\$4,863,319,786	-8.0%	65.0%
All Highway Funds	\$715,588,022	\$712,721,101	-0.4%	9.5%
All Refund Funds	\$656,805,537	\$790,319,556	20.3%	10.6%
Other Funds	<u>\$1,142,710,751</u>	<u>\$1,111,007,084</u>	-2.8%	<u>14.9%</u>
Total	\$7,801,458,589	\$7,477,367,527	-4.2%	100.0%

Other Funds include: local transient guest; various vehicle and driver license funds; county mineral production funds; various local alcohol funds; sand royalty fund; etc.

State General Fund Total Collections and by Source (Net of Refunds)

Collections by Department of Revenue

Fiscal Year 2010 State General Fund Collections decreased by -8.0% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2009</u>	<u>Fiscal Year</u> <u>2010</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$29,256,930	\$24,992,582	-14.6%
Individual Income Tax	\$2,681,999,988	\$2,418,208,421	-9.8%
Corporate Income	\$240,258,082	\$224,940,015	-6.4%
Corporate Franchise Tax**	\$36,253,795	\$36,028,400	-0.6%
Privilege	\$26,192,327	\$16,514,735	-36.9%
Estate Tax	\$22,529,894	\$8,396,051	-62.7%
Sales Tax	\$1,689,516,431	\$1,652,037,442	-2.2%
Use Tax	\$235,025,665	\$205,539,545	-12.5%
Alcoholic Beverage Taxes, Fees, Fines	\$85,922,285	\$86,646,216	0.8%
Cigarette/Tobacco Tax	\$112,943,474	\$106,181,013	-6.0%
Mineral Tax	\$124,249,308	\$81,869,912	-34.1%
Other ***	<u>\$2,206,100</u>	<u>\$1,965,454</u>	-10.9%
Total	\$5,286,354,279	\$4,863,319,786	-8.0%

* Like amount is transferred to Special County/City Highway Fund.

**Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

*** Other includes: bingo; controlled substances; gas, oil and mineral royalties; car line; bonds; licenses; and fees.