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DEPARTMENT OFFICIALS

JANUARY 2012

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

Chief of Staff
Chad Bettes

Public Information Officer
Jeannine Koranda

DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control
Doug Jorgensen, Director
Mike Padilla, Chief Enforcement Officer

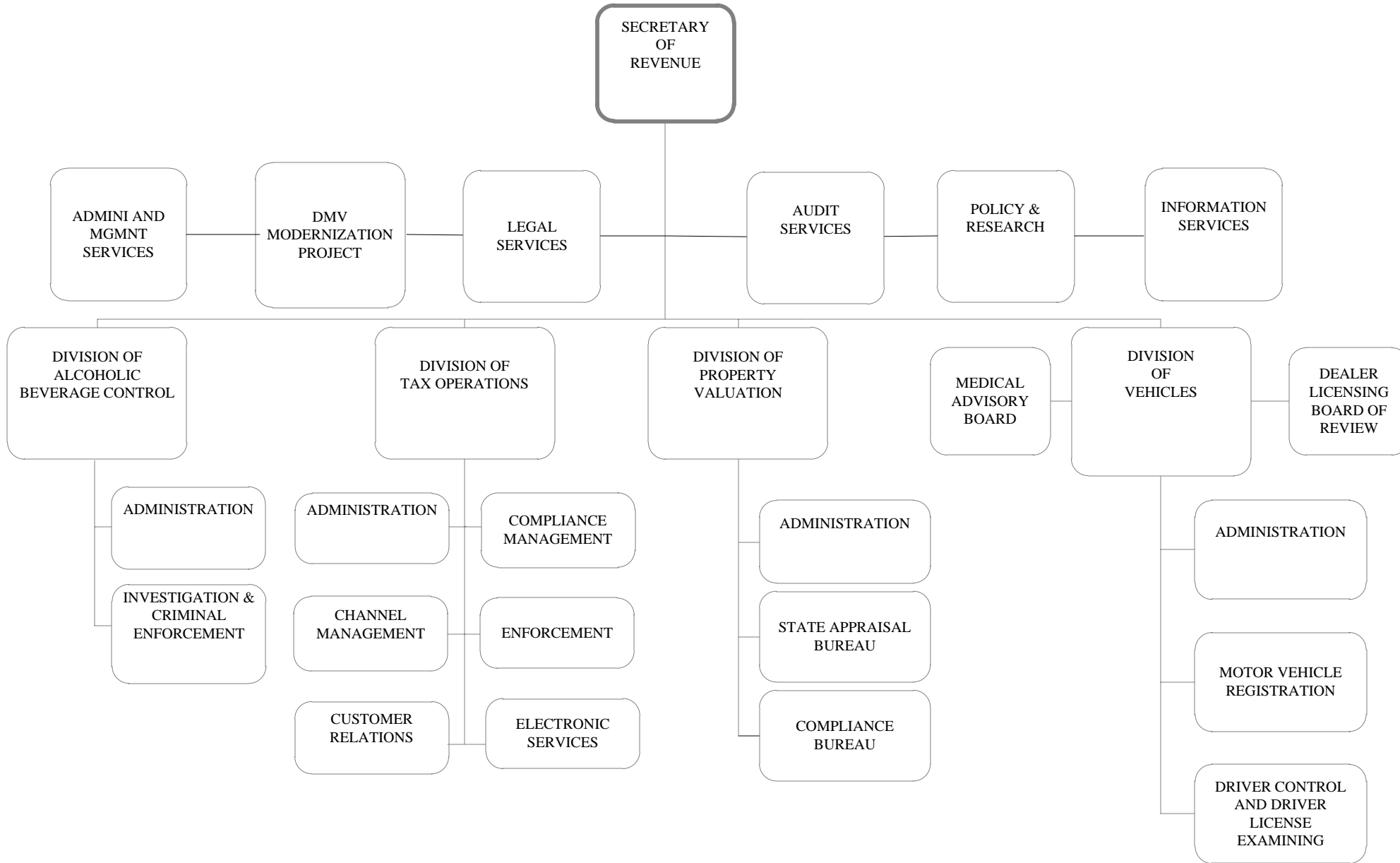
Division of Tax Operations
Steve Stotts, Director
Channel Management
Troy Ledbetter, Chief Channel Management Officer
Customer Relations
Ken Rakestraw, Chief Customer Relations Officer
Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer
Electronic Services
Gary Centlivre, Chief Electronics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

Division of Property Valuation
David Harper, Director

Division of Vehicles
Donna Shelite, Director
Central Office Operations (Driver Control and Titles & Registrations)
Deb Wiley, Central Office Operations Manager
DMV Field Services (Driver Licensing)
Vacant, DMV Field Services Manager
Motor Carrier Services
Deann Williams, Chief of Motor Carrier Services

ORGANIZATION CHART
KANSAS DEPARTMENT OF REVENUE

January 1, 2012



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) 296- 7713
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, 2011

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel Per Gallon^a
Colorado	\$0.08	\$0.32	\$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	\$0.273
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: 2011 Facts and Figures How Does Your State Compare? www.taxfoundation.org

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	<u>2010*</u>	2009-10 <u>% change</u>	Descending	
							<u>Rank</u> <u>2009</u>	<u>Rank</u> <u>2010</u>
Colorado	\$39,612	\$41,192	\$42,377	\$41,344	\$42,802	3.5%	1	1
Iowa	\$32,741	\$34,916	\$36,680	\$36,751	\$38,281	4.2%	4	4
Kansas	\$34,525	\$36,525	\$37,978	\$37,916	\$39,737	4.8%	3	2
Missouri	\$32,514	\$33,964	\$35,228	\$35,676	\$36,979	3.7%	5	5
Nebraska	\$34,053	\$36,372	\$37,730	\$38,081	\$39,557	3.9%	2	3
Oklahoma	\$32,755	\$34,997	\$36,899	\$35,268	\$36,421	3.3%	6	6
United States	\$36,794	\$38,615	\$39,751	\$39,138	\$40,584	3.7%		

Per Capita Disposable Personal Income

	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	<u>2010*</u>	2009-10 <u>% change</u>	Descending	
							<u>Rank</u> <u>2009</u>	<u>Rank</u> <u>2010</u>
Colorado	\$34,632	\$35,697	\$37,039	\$37,418	\$38,810	3.7%	1	1
Iowa	\$29,285	\$31,134	\$32,919	\$33,734	\$35,010	3.8%	4	4
Kansas	\$30,558	\$32,111	\$33,642	\$34,528	\$36,215	4.9%	3	2
Missouri	\$28,892	\$30,022	\$31,339	\$32,623	\$33,813	3.6%	5	5
Nebraska	\$30,266	\$32,237	\$33,678	\$34,824	\$36,166	3.9%	2	3
Oklahoma	\$29,214	\$31,195	\$33,143	\$32,370	\$33,497	3.5%	6	6
United States	\$32,263	\$33,665	\$34,949	\$35,553	\$36,808	1.7%		

Disposable Personal Income as Percent of Personal Income

	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	<u>2010*</u>
Colorado	87.4%	86.7%	87.4%	90.5%	90.7%
Iowa	89.4%	89.2%	89.7%	91.8%	91.5%
Kansas	88.5%	87.9%	88.6%	91.1%	91.1%
Missouri	88.9%	88.4%	89.0%	91.4%	91.4%
Nebraska	88.9%	88.6%	89.3%	91.4%	91.4%
Oklahoma	89.2%	89.1%	89.8%	91.8%	92.0%
United States	87.7%	87.2%	87.9%	90.8%	90.7%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," June 2011, <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, Tax Year 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	\$1,439	\$64,756	\$40 credit	\$40 Credit	\$1,810	\$4,460
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 credit	\$118 credit	\$5,450	\$10,900
Oklahoma	0.5%-5.5%	7	\$1,000	\$8,700	\$1,000	\$1,000	\$5,700	\$11,400

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%.

Oklahoma's top marginal rate reduces from 5.5% to 5.25% in 2012, for income above \$6000

Colorado personal exemptions and standard deductions are the same as federal due to income tax starting point.

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

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, 2010.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA definitions	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Abides by MTC and MO regulations	All income is presumed to be business income.	NA
Tax Base nonbusiness income	UDITPA definitions	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 3.05% > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2011 Multistate Corporate Tax Guide, Volume I and various state revenue department websites.

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, 2010.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.3%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<u>Monthly:</u> Tax Liability>=\$300/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	NR	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; NR Not reported

Source: 2011 Multistate Corporate Tax Guide, Volume II and various state revenue department websites.

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							79-907
	Package of 20	\$0.79	Package of 25	\$0.99			79-3310
Cigarette Tax							79-32,110
total taxable income @	4.00%	plus	3.05%	surtax on taxable income over \$50,000		7.05% (TY09/10)	79-32,110
total taxable income @	4.00%	plus	3.00%	surtax on taxable income over \$50,000		7.00% (TY11)	79-32,110
Corporate Franchise Tax							79-5401
TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more TY11 and after, no franchise tax.							
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							65-34,117
	\$0.01	each of two funds has maximum and minimum limits					
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)							79-41a02
	10.00%	Gross receipts					
Liquor Enforcement (Liquor Stores)							79-4101
	8.00%	Gross receipts					
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)							55-426
	\$0.015/barrel						
Prepaid Wireless 911 Fee							75-5133
	1.06% per retail transaction						
Privilege Tax							
Banks	total net income @	2.25%	plus	2.125%	surtax on taxable income over \$25,000		79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25%	surtax on taxable income over \$25,000		79-1108
Property Tax (State levy) Assessed Valuation							76-6b01
State School District Finance Levy						1.5 mills	
						20 mills	76-6b02
Sales and Use Tax							
State Retailers Sales Tax	6.3%	eff July 1 2010					79-3603
State Compensating Use Taxes	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							70a-102
	\$0.15/ton						
Tire Tax/per tire (New Tires)							65-3424
	\$0.25						
Tobacco Tax (wholesale price)							79-3371
	10.00%						
Vehicle Rental Excise Tax/gross receipts							79-5117
	3.5%	for rentals not exceeding 28 days					
Water Protection Fee/1,000 gallons							82a-954
	\$0.032						
(\$0.03 is collected for the Kansas Water Office and \$0.02 is collected for H&E, K.A.R. 28-15-12.)							
Clean Drinking Water Fee/1,000 gallons							82a-2101
	\$0.030						

FY 2011 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Annual Report

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
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
						74-50,107
Liquor Gallonage Tax (d)	10% of net proceeds	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
	balance	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, 9.93% in FY11, 12.41% in FY12 - 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
Prepaid Wireless 911 Fee		Local Collection Point Administrator				75-5133
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 2011 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	88.6%	State General Fund		79-3620, 3710
		11.4%	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
Full Privilege Plates	50% County Treasurer Veh Lic Fee Fund				
Veh Dealers Regular Plates	State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C & 20% classes A, B, M & 20% CDL State Safety Fund				8-267
	20% class M Motorcycle Safety Fund				
	\$2 each CDL Truck Driver Training Fund				
	balance State Highway Fund				
DUI Reinstatement Fee	50% Alcohol Intoxication Program	20%	Forensic Lab/Mat Fee Fund		8-241
	20% Juvenile Detention Facility	10%	Driving Under the Influence Equip Fund		
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund				8-2110
	37.5% Alcohol Intoxication Program				
	12.5% Juvenile Detention Facility				
DUI License Modification Fee	\$100,000 Vehicle Operating Fund				
	then remainder to Community Corrections Supervision Fund				8-1015

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 (Per cap) FY 11	Sales Tax (Per cap) FY 11	Vehicle Property (Per cap) TY 10	Vehicle Property (Per cap) TY 10	Real/Personal Property (Per cap) TY 10	Real/Personal Property (Per cap) TY 10
	Individual Income Tax Liability TY 09	Tax Liability TY 09						
	TY 09	TY 09	TY 11	TY 11	TY 10	TY 10	TY 10	TY 10
Allen	\$6,986,750	\$529	\$8,936,265	\$668	\$1,659,212	\$124	\$14,632,864	\$1,094
Anderson	\$3,872,454	\$492	\$3,775,882	\$466	\$1,070,371	\$132	\$10,894,482	\$1,345
Atchison	\$7,414,760	\$452	\$8,697,999	\$514	\$1,809,445	\$107	\$17,879,397	\$1,056
Barber	\$2,782,694	\$606	\$5,547,679	\$1,141	\$599,024	\$123	\$13,126,285	\$2,700
Barton	\$27,444,971	\$999	\$28,039,762	\$1,013	\$4,188,072	\$151	\$36,929,326	\$1,334
Bourbon	\$5,120,750	\$344	\$8,243,163	\$543	\$1,616,455	\$107	\$14,125,668	\$931
Brown	\$4,914,858	\$495	\$6,251,121	\$626	\$986,569	\$99	\$13,550,663	\$1,357
Butler	\$62,480,847	\$975	\$37,054,961	\$562	\$8,836,671	\$134	\$87,924,277	\$1,335
Chase	\$1,396,839	\$499	\$1,023,678	\$367	\$346,419	\$124	\$5,505,391	\$1,973
Chautauqua	\$1,382,404	\$369	\$1,255,061	\$342	\$503,187	\$137	\$5,037,897	\$1,373
Cherokee	\$6,508,445	\$309	\$6,510,214	\$301	\$1,907,143	\$88	\$15,646,081	\$724
Cheyenne	\$1,450,583	\$537	\$1,327,364	\$487	\$330,639	\$121	\$5,091,725	\$1,868
Clark	\$1,413,473	\$679	\$1,013,458	\$458	\$372,547	\$168	\$7,078,815	\$3,196
Clay	\$4,574,835	\$526	\$4,864,013	\$570	\$1,074,793	\$126	\$10,842,179	\$1,270
Cloud	\$4,562,288	\$493	\$7,703,762	\$808	\$1,293,191	\$136	\$11,835,841	\$1,242
Coffey	\$5,602,212	\$664	\$5,065,164	\$589	\$730,732	\$85	\$34,663,923	\$4,030
Comanche	\$1,170,514	\$625	\$1,229,927	\$650	\$271,403	\$144	\$5,512,424	\$2,915
Cowley	\$16,365,467	\$487	\$21,217,175	\$584	\$4,506,272	\$124	\$34,658,476	\$954
Crawford	\$16,827,353	\$433	\$24,077,438	\$615	\$3,617,525	\$92	\$30,365,006	\$776
Decatur	\$1,115,517	\$391	\$1,243,673	\$420	\$440,567	\$149	\$5,444,272	\$1,839
Dickinson	\$11,521,952	\$606	\$11,045,879	\$559	\$1,987,615	\$101	\$21,502,717	\$1,089
Doniphan	\$2,852,815	\$374	\$2,544,104	\$320	\$734,620	\$92	\$11,213,016	\$1,411
Douglas	\$80,436,346	\$691	\$80,459,674	\$726	\$9,523,453	\$86	\$138,936,734	\$1,254
Edwards	\$1,952,095	\$636	\$1,313,750	\$433	\$462,475	\$152	\$6,336,376	\$2,086
Elk	\$958,303	\$319	\$1,033,424	\$359	\$487,114	\$169	\$4,033,773	\$1,400
Ellis	\$23,117,008	\$833	\$37,294,649	\$1,311	\$2,889,789	\$102	\$38,408,641	\$1,350
Ellsworth	\$2,933,176	\$475	\$3,144,282	\$484	\$801,517	\$123	\$9,314,883	\$1,434
Finney	\$23,527,619	\$559	\$37,542,470	\$1,021	\$3,453,268	\$94	\$54,964,755	\$1,495
Ford	\$16,529,681	\$491	\$28,806,709	\$851	\$4,411,207	\$130	\$41,883,252	\$1,237
Franklin	\$15,113,175	\$572	\$14,776,418	\$568	\$2,859,121	\$110	\$29,157,218	\$1,122
Geary	\$10,773,757	\$339	\$25,697,152	\$748	\$2,462,282	\$72	\$30,028,391	\$874
Gove	\$1,756,443	\$708	\$2,543,518	\$944	\$398,882	\$148	\$6,574,859	\$2,440
Graham	\$1,670,728	\$686	\$2,517,859	\$970	\$364,746	\$140	\$8,812,778	\$3,393
Grant	\$5,600,349	\$762	\$5,801,986	\$741	\$733,583	\$94	\$27,734,555	\$3,543
Gray	\$5,374,153	\$895	\$2,991,284	\$498	\$1,108,557	\$185	\$9,574,861	\$1,594
Greeley	\$1,030,667	\$835	\$772,818	\$620	\$266,467	\$214	\$4,358,901	\$3,496
Greenwood	\$2,794,946	\$419	\$2,750,296	\$411	\$984,207	\$147	\$8,642,328	\$1,292
Hamilton	\$1,506,663	\$574	\$1,515,378	\$563	\$405,434	\$151	\$7,891,138	\$2,934
Harper	\$4,766,592	\$841	\$4,096,123	\$679	\$822,009	\$136	\$11,448,808	\$1,897
Harvey	\$25,469,575	\$744	\$20,719,972	\$597	\$3,417,437	\$99	\$31,038,639	\$895
Haskell	\$3,107,592	\$776	\$3,088,069	\$726	\$359,280	\$84	\$18,310,891	\$4,302
Hodgeman	\$1,042,187	\$547	\$1,039,255	\$542	\$412,157	\$215	\$6,567,181	\$3,428
Jackson	\$7,373,928	\$550	\$5,723,417	\$425	\$1,461,517	\$109	\$12,353,648	\$918
Jefferson	\$14,203,523	\$780	\$5,186,426	\$271	\$2,289,247	\$120	\$19,924,355	\$1,042
Jewell	\$1,163,279	\$380	\$1,112,741	\$362	\$593,194	\$193	\$5,618,379	\$1,826
Johnson	\$624,192,828	\$1,150	\$565,771,358	\$1,040	\$70,203,016	\$129	\$899,960,914	\$1,654
Kearny	\$2,823,582	\$677	\$1,739,792	\$437	\$388,503	\$98	\$18,962,630	\$4,768
Kingman	\$5,158,729	\$681	\$4,541,275	\$578	\$989,029	\$126	\$14,823,047	\$1,886
Kiowa	\$1,691,702	\$729	\$1,720,565	\$674	\$324,681	\$127	\$10,041,216	\$3,933
Labette	\$9,553,218	\$439	\$11,778,454	\$545	\$2,754,774	\$127	\$21,217,681	\$982
Lane	\$1,410,546	\$810	\$1,222,022	\$698	\$303,772	\$174	\$7,513,210	\$4,293
Leavenworth	\$41,010,566	\$545	\$31,948,809	\$419	\$7,164,337	\$94	\$73,210,495	\$960
Lincoln	\$1,525,149	\$488	\$1,167,796	\$360	\$451,895	\$139	\$6,201,821	\$1,914
Linn	\$4,343,640	\$465	\$3,268,866	\$339	\$1,028,038	\$106	\$18,826,202	\$1,950
Logan	\$1,744,348	\$684	\$2,336,807	\$848	\$429,125	\$156	\$6,539,985	\$2,373
Lyon	\$17,308,161	\$515	\$24,516,573	\$728	\$3,204,485	\$95	\$33,846,340	\$1,005
Marion	\$7,012,530	\$585	\$5,440,063	\$430	\$1,470,132	\$116	\$15,928,257	\$1,258
Marshall	\$6,134,224	\$606	\$7,599,792	\$751	\$1,399,814	\$138	\$15,319,715	\$1,514
McPherson	\$22,235,825	\$770	\$24,079,072	\$825	\$3,314,607	\$114	\$37,079,871	\$1,271
Meade	\$2,998,267	\$680	\$2,424,123	\$530	\$536,623	\$117	\$12,068,720	\$2,638
Miami	\$22,823,093	\$737	\$16,389,657	\$500	\$3,835,576	\$117	\$43,238,246	\$1,319
Mitchell	\$4,336,759	\$684	\$5,196,743	\$815	\$1,168,423	\$183	\$9,319,616	\$1,462
Montgomery	\$15,306,781	\$447	\$23,528,721	\$663	\$3,854,878	\$109	\$55,623,696	\$1,568
Morris	\$3,236,040	\$540	\$2,850,761	\$481	\$645,800	\$109	\$8,732,991	\$1,474
Morton	\$2,187,109	\$722	\$2,372,436	\$734	\$332,355	\$103	\$15,409,888	\$4,766
Nemaha	\$6,691,163	\$671	\$6,350,481	\$624	\$1,246,347	\$122	\$13,662,828	\$1,342
Neosho	\$6,338,076	\$395	\$11,738,732	\$711	\$2,138,374	\$130	\$18,274,992	\$1,107
Ness	\$2,387,134	\$842	\$3,853,001	\$1,240	\$497,585	\$160	\$9,488,174	\$3,054
Norton	\$2,378,862	\$446	\$3,343,490	\$590	\$668,260	\$118	\$5,851,781	\$1,032
Osage	\$8,742,625	\$543	\$5,070,890	\$311	\$1,815,434	\$111	\$16,780,561	\$1,030

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 11	Sales Tax (Per cap) FY 11	Vehicle Property TY 10	Vehicle Property (Per cap) TY 10	Real/Personal Property	
	Individual Income Tax Liability	Tax Liability (Per cap)					Real/Personal Property TY 10	Real/Personal Property (Per cap) TY 10
	TY 09	TY 09					TY 10	TY 10
Osborne	\$1,847,228	\$480	\$2,361,608	\$612	\$631,715	\$164	\$5,687,598	\$1,474
Ottawa	\$3,330,615	\$558	\$1,624,492	\$267	\$831,846	\$137	\$9,421,396	\$1,547
Pawnee	\$4,116,778	\$663	\$3,894,142	\$558	\$1,005,441	\$144	\$10,210,394	\$1,464
Phillips	\$2,743,049	\$520	\$3,358,250	\$595	\$795,801	\$141	\$8,414,047	\$1,491
Pottawatomie	\$14,002,494	\$700	\$25,394,883	\$1,175	\$1,759,778	\$81	\$36,165,639	\$1,674
Pratt	\$7,181,502	\$772	\$9,601,430	\$994	\$1,652,781	\$171	\$23,147,408	\$2,397
Rawlins	\$1,443,711	\$595	\$1,200,528	\$477	\$371,665	\$148	\$4,426,779	\$1,757
Reno	\$39,244,347	\$619	\$52,462,584	\$813	\$7,927,035	\$123	\$76,640,908	\$1,188
Republic	\$2,720,630	\$566	\$2,769,630	\$556	\$804,492	\$162	\$8,230,878	\$1,653
Rice	\$5,942,099	\$590	\$5,563,254	\$552	\$1,157,278	\$115	\$15,744,632	\$1,562
Riley	\$36,655,958	\$514	\$49,013,004	\$689	\$4,102,651	\$58	\$60,071,453	\$845
Rooks	\$3,200,525	\$642	\$4,044,410	\$781	\$696,445	\$134	\$11,814,593	\$2,280
Rush	\$2,066,706	\$658	\$1,658,579	\$502	\$524,505	\$159	\$5,938,255	\$1,796
Russell	\$4,080,950	\$619	\$5,533,113	\$794	\$1,155,278	\$166	\$15,658,841	\$2,247
Saline	\$39,850,048	\$733	\$58,808,922	\$1,058	\$5,533,951	\$100	\$61,944,944	\$1,114
Scott	\$4,506,188	\$988	\$4,036,801	\$818	\$852,410	\$173	\$12,346,607	\$2,501
Sedgwick	\$422,853,698	\$861	\$448,082,397	\$899	\$51,748,936	\$104	\$521,357,140	\$1,046
Seward	\$10,208,563	\$444	\$21,727,766	\$947	\$1,970,267	\$86	\$33,034,166	\$1,439
Shawnee	\$130,207,397	\$739	\$154,379,341	\$868	\$20,358,097	\$114	\$203,375,571	\$1,143
Sheridan	\$2,026,503	\$832	\$1,610,077	\$630	\$468,376	\$183	\$5,401,214	\$2,113
Sherman	\$3,373,052	\$576	\$6,223,224	\$1,035	\$770,645	\$128	\$8,680,015	\$1,444
Smith	\$2,025,814	\$540	\$2,138,753	\$555	\$752,181	\$195	\$6,605,824	\$1,714
Stafford	\$2,447,276	\$564	\$2,167,637	\$489	\$581,898	\$131	\$10,899,952	\$2,457
Stanton	\$1,853,044	\$879	\$1,189,868	\$532	\$341,885	\$153	\$10,457,718	\$4,679
Stevens	\$4,332,610	\$845	\$3,715,920	\$649	\$436,457	\$76	\$25,468,775	\$4,449
Sumner	\$14,396,000	\$613	\$10,328,586	\$428	\$3,168,708	\$131	\$29,379,713	\$1,217
Thomas	\$5,653,222	\$770	\$10,015,521	\$1,268	\$1,228,378	\$155	\$12,391,133	\$1,568
Trego	\$1,920,726	\$658	\$2,302,181	\$767	\$436,282	\$145	\$7,114,435	\$2,371
Wabaunsee	\$4,497,132	\$657	\$1,686,230	\$239	\$890,357	\$126	\$9,858,394	\$1,398
Wallace	\$976,795	\$694	\$768,758	\$518	\$280,888	\$189	\$4,544,487	\$3,060
Washington	\$3,524,156	\$620	\$2,525,594	\$436	\$886,367	\$153	\$10,179,299	\$1,755
Wichita	\$3,104,171	\$1,472	\$1,302,609	\$583	\$466,680	\$209	\$4,365,485	\$1,954
Wilson	\$4,384,227	\$463	\$4,322,430	\$459	\$964,209	\$102	\$9,882,429	\$1,050
Woodson	\$1,574,456	\$486	\$1,548,646	\$468	\$471,055	\$142	\$4,839,075	\$1,462
Wyandotte	<u>\$57,530,779</u>	\$371	<u>\$113,760,169</u>	\$722	<u>\$15,627,857</u>	\$99	<u>\$189,346,500</u>	\$1,202
Total	\$2,457,522,205	\$872	\$2,277,967,023	\$798	\$321,667,876	\$113	\$3,806,344,647	\$1,334

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

Selected 2011 Enacted Kansas Legislation

Income Tax

Senate Bill 61 expands the Individual Development Account Tax Credit (IDA) from 50% to 75% of the contribution beginning in Tax Year 2011. The bill also relaxes current confidentiality provisions to allow Kansas Department of Revenue to share certain information with the Kansas Treasurer's Office for administering the Uniform Unclaimed Property Act.

Senate Bill 193 makes it a requirement to supply a social security number to claim most tax credits. A social security number is required in order to claim a Food Sales Tax refund, Credit for Dependent Care and the Earned Income Tax Credit. The bill also extends the current 10-year limit on carry-forwards to a 16-year limit for the High Performance Incentive Program (HPIP) and it eliminates the requirement of annual certification of qualifying by the Department of Commerce to self-certifying under oath. Additional sections of the bill would expand the Promoting Employment Across Kansas (PEAK) program in several ways.

Senate Bill 196 repeals the tax credit for property taxes paid on business machinery and equipment starting in TY 2012 and stops further Business and Job Development Credits from being earned starting in TY 2012. Starting in Tax Year 2012, the High Performance and Incentive Program (HPIP) credits earned for qualified business facility investment located in the counties of Douglas, Johnson, Sedgwick, Shawnee, and Wyandotte will be subject to a new increased minimum investment threshold of \$1 million, and the credit applies to qualifying investment in excess of \$1 million. The bill further would create the Job Creation Program Fund (JCPF), which would be administered by the Secretary of Commerce, in consultation with the Secretary of Revenue and the Governor, to promote job creation and economic development. The 2% of withholding tax receipts under current law that is earmarked for the Investments in Major Projects and Comprehensive Training (IMPACT) program would begin becoming earmarked for the JCPF on July 1, 2012. The bill also provides a new expensing deduction for business machinery and equipment placed into service (including canned computer software) eligible for depreciation under IRC Section 168, starting in Tax Year 2012.

Senate Bill 198 creates Rural Opportunity Zones (ROZ). It provides an income tax exemption for certain out-of-state taxpayers who relocate to the 50 designated counties (ROZ). For Tax Years 2012 -2016, taxpayers receive a full tax credit against their own state income tax liability, provided that they are domiciled outside the state for 5 or more years immediately prior to establishing residency in a ROZ; had Kansas source income of less than \$10,000 for each of those 5 years; and were domiciled in a ROZ during the entirety of the taxable year for which the credit is to be claimed. The bill also obligates ROZ counties to pay half of certain extant student loan costs, up to \$15,000. A state matching program would provide for matching payments.

Liquor Tax

Senate Bill 80 allows a Board of County Commissioners or city governing body to issue a special event retailer's license for sale of cereal malt beverage for consumption on unlicensed premises, with specific conditions.

Selected 2011 Enacted Kansas Legislation

Property Tax

Senate Bill 10 provides that tax delinquencies or underpayments of \$10,000 or more shall draw interest at the rate prescribed by K.S.A. 79-2968 or 10%, whichever is greater. The bill also cleans up the existing statute by removing specific interest rate language that applied to 1995 through 1997.

Sales Tax

Senate Bill 10 lengthens the statute of limitations for sales tax refund claims from 1 year to 3 years, effective for refund claims filed after July 1, 2011. The bill also provides for a new sales tax exemption for all sales of game birds for which the primary purpose is use in hunting. In addition, it exempts guided and non-guided hunting from sales tax. It provides additional local sales tax authority in the counties of Edwards, Jackson, and Douglas.

Senate Bill 50 imposes a prepaid wireless 911 fee of 1.06% per retail transaction which occurs in Kansas, with the fee to be paid by the consumer (e.g., the purchaser of the prepaid card), effective January 1, 2012. As it concerns the Department of Revenue, the bill would require the collection of prepaid wireless fees by retailers who would remit the fees electronically to the department. The department would notify and transfer the fees collected to the local collection point administrator (LCPA).

Senate Bill 196 Effective January 1, 2012, a sales tax exemption relative to projects that qualify for the Business and Job Development Income Tax Credit program ends. This Enterprise Zone sales tax exemption will continue to apply for HPIP qualified projects.

Motor Vehicle Legislation

Senate Bill 6 amends various administrative and criminal statutes related to driving under the influence (DUI). The bill addresses professional licensing consequences for DUI, permits saliva testing, creates a Community Corrections Supervision Fund, amends the commercial DUI statute to make it more consistent with the DUI statute, adjusts the implied consent provision as to urine samples, restructures alcohol and drug evaluations and treatment, adjusts administrative penalties for DUI, creates a DUI administrative hearing fee, increases fines for DUI and commercial DUI, overhauls the reporting of DUI and commercial DUI to the KBI central repository, among several other amendments.

House Bill 2033 concerns the registration of fleet motor vehicles and amends K.S.A. 2010 Supp. 8-1,152. The amendment to subsection (b) provides "Fleet motor vehicles registered under the provisions of this section shall annually pay applicable registrations fees under K.S.A. 8-143, and amendments thereto. Upon registration, the owner of the fleet motor vehicles who are not exempt from personal property taxes, shall provide evidence of the taxes assessed under K.S.A. 70-6a01 et seq., or 79-5101 et seq., and amendments thereto."

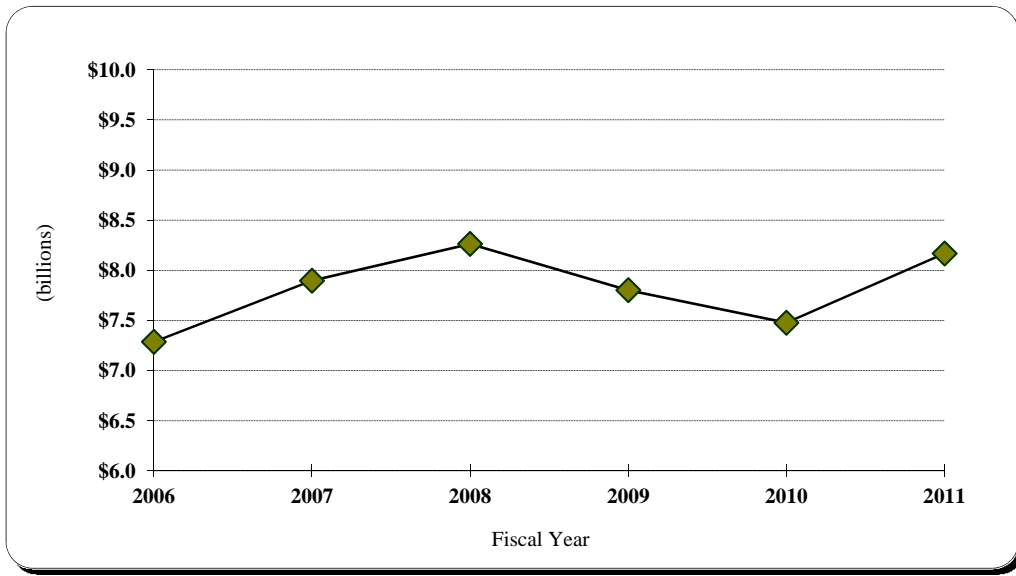
Selected 2011 Enacted Kansas Legislation

House Bill 2067 requires photo identification of all in-person voters at every election (with the exception of certain voters), and it would require inclusion of the ID number on, or a copy of a specified form of photo ID, for all voters submitting advance ballots by mail for every elections. The bill would allow for the issuance of a free photo ID card to anyone who qualifies and signs an affidavit. The bill also would require any person registering to vote on or after January 1, 2013 to submit evidence of U.S. citizenship.

House Bill 2132 contains new legislation providing for the issuance of "families of the fallen" license plates to owners of passenger vehicles, trucks of a gross weight of 20,000 pounds or less or motorcycles who are an immediate family member of a person who died while in good standing on active duty in the military service of the United States.

Total Department of Revenue Collections before Refunds

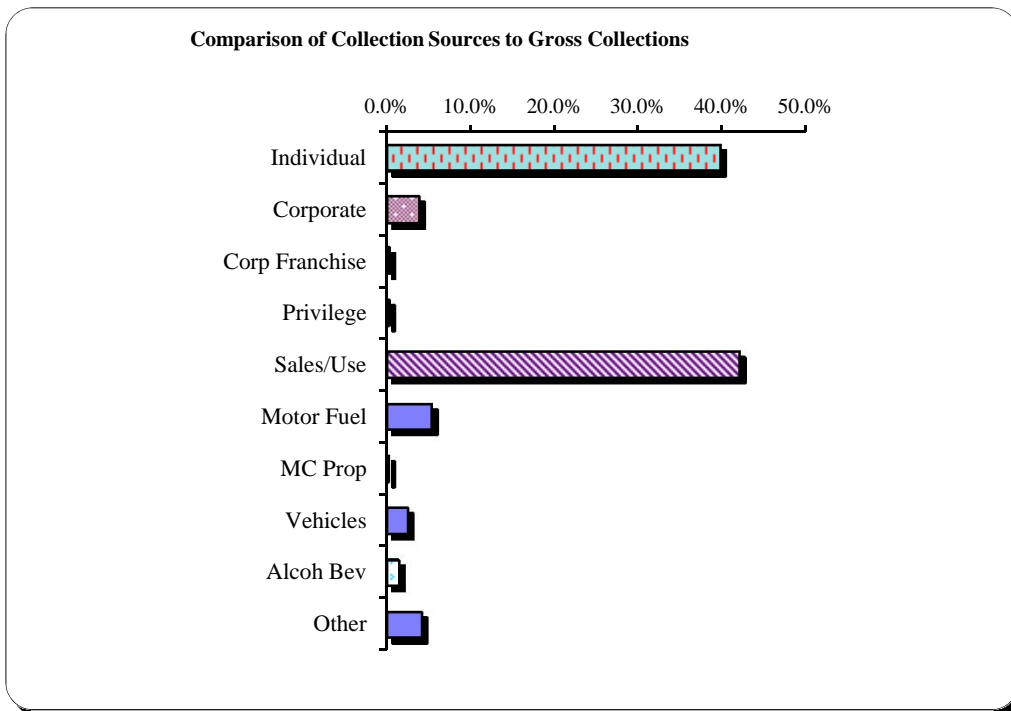
Total Department of Revenue Collections (before refunds) increased by 9.2% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
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%
2011	\$8,167,864,688	9.2%

Gross Total Collections and by Source

Collections by Department of Revenue

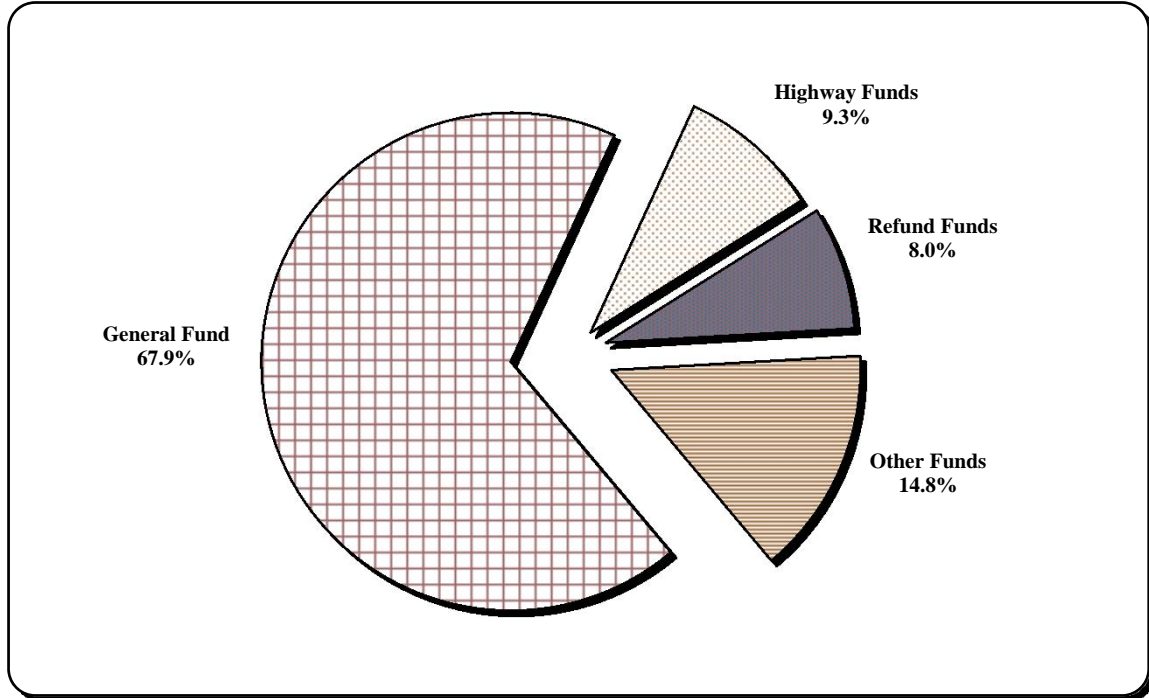


<u>Source</u>	<u>Fiscal Year 2010</u>	<u>Fiscal Year 2011</u>	<u>Percent Change</u>	<u>Percent of FY2011 Total</u>
Individual Income Taxes	\$2,990,032,427	\$3,243,924,699	8.5%	39.7%
Corporate Income Taxes	\$335,903,536	\$307,333,997	-8.5%	3.8%
Corporate Franchise Tax*	\$41,461,800	\$29,731,282	-28.3%	0.4%
Privilege Taxes	\$22,313,617	\$24,575,067	10.1%	0.3%
State and Local Sales and Use Taxes	\$2,979,326,081	\$3,434,299,283	15.3%	42.0%
Motor Fuel Taxes	\$432,112,354	\$440,672,861	2.0%	5.4%
Property Taxes: Motor Carrier	\$25,236,093	\$23,258,256	-7.8%	0.3%
Division of Vehicles	\$202,418,211	\$207,211,917	2.4%	2.5%
Alcoholic Beverage Control	\$115,660,698	\$118,209,693	2.2%	1.4%
Other Taxes and Fees	<u>\$332,902,710</u>	<u>\$338,647,633</u>	1.7%	4.1%
Total	\$7,477,367,527	\$8,167,864,688	9.2%	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



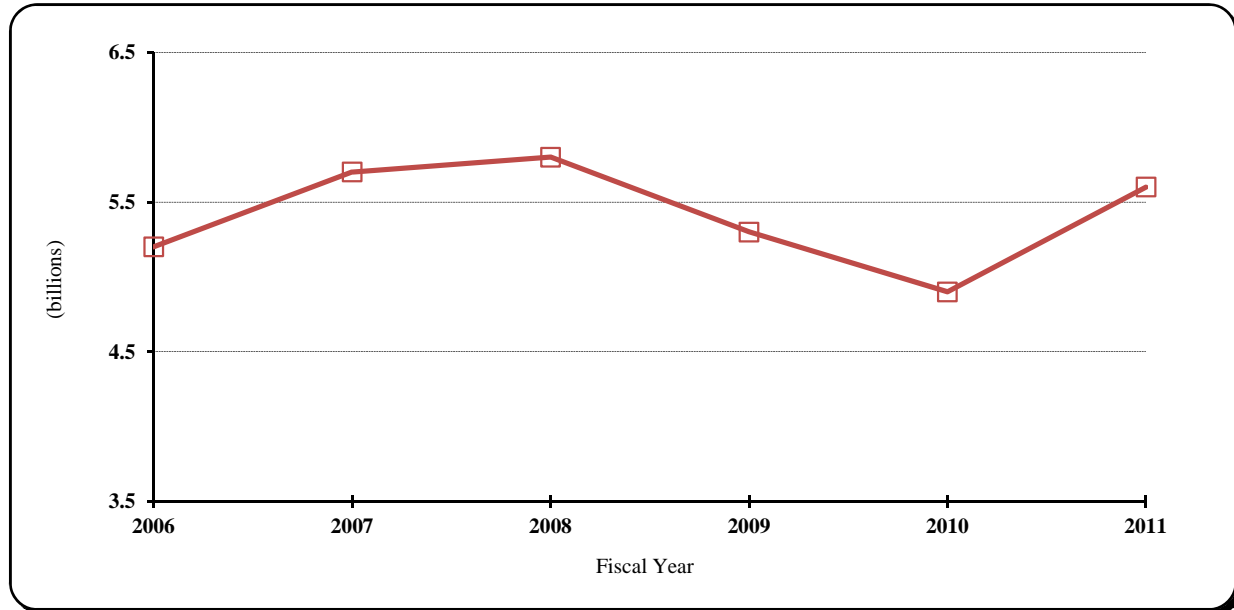
<u>Fund</u>	<u>Fiscal Year 2010</u>	<u>Fiscal Year 2011</u>	<u>Percent Change</u>	<u>Fiscal Year 2011 Percent Total</u>
State General Fund	\$4,863,319,786	\$5,549,205,598	14.1%	67.9%
All Highway Funds	\$712,721,101	\$756,370,694	6.1%	9.3%
All Refund Funds	\$790,319,556	\$653,016,352	-17.4%	8.0%
Other Funds	<u>\$1,111,007,084</u>	<u>\$1,209,272,044</u>	8.8%	<u>14.8%</u>
Total	\$7,477,367,527	\$8,167,864,688	9.2%	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 2011 State General Fund Collections increased by 14.1% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2010</u>	<u>Fiscal Year</u> <u>2011</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$24,992,582	\$23,166,532	-7.3%
Individual Income Tax	\$2,418,208,421	\$2,709,716,820	12.1%
Corporate Income	\$224,940,015	\$224,865,499	0.0%
Corporate Franchise Tax**	\$36,028,400	\$24,547,595	-31.9%
Privilege	\$16,514,735	\$21,651,339	31.1%
Estate Tax	\$8,396,051	\$229,122	-97.3%
Sales Tax	\$1,652,037,442	\$1,965,388,089	19.0%
Use Tax	\$205,539,545	\$287,730,261	40.0%
Alcoholic Beverage Taxes, Fees, Fines	\$86,646,216	\$88,763,181	2.4%
Cigarette/Tobacco Tax	\$106,181,013	\$102,495,730	-3.5%
Mineral Tax	\$81,869,912	\$98,665,605	20.5%
Other ***	<u>\$1,965,454</u>	<u>\$1,985,825</u>	1.0%
Total	\$4,863,319,786	\$5,549,205,598	14.1%

* 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.