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DEPARTMENT OFFICIALS

JANUARY 2013

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
Kevin Cronister, 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
Dean Reynoldson, 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
Roger Hamm, Deputy 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)
Robin Harris, DMV Field Services Manager
Motor Carrier Services
Deann Williams, Chief of Motor Carrier Services

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) 368- 8222
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, 2012

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel Per Gallon
Colorado	\$0.08	\$0.32	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$1.36	\$0.22
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	\$0.276
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

Source: 2012 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, 2011.

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: 2012 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, 2011.

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/qr	<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: 2012 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
Cigarette Tax	Package of 20	\$0.79	Package of 25	\$0.99			79-3310
Corporation Tax	total taxable income @	4.00%	plus	3.05% surtax on taxable income over \$50,000	7.050% (TY09/10)		79-32,110
	total taxable income @	4.00%	plus	3.00% surtax on taxable income over \$50,000	7.000% (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	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							76-6b01
State School District Finance Levy							76-6b02
20 mills							
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 2012 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 2% (of withholding) to IMPACT Fund. (Eff July 1, 2012 this 2% goes to the Job Creation Program Fund)				74-50,107
Liquor Gallonage Tax (d)		10% of alcohol & spirits to 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 2012 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)
Sales and Use (State)		FY 12:	88.7%	State General Fund		79-3620, 3710
			11.3%	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
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 20% class M Motorcycle Safety Fund \$2 each CDL Truck Driver Training Fund balance State Highway Fund					8-267
DUI Reinstatement Fee	50% Alcohol Intoxication Program 20% Juvenile Detention Facility		20% Forensic Lab/Mat Fee Fund 10% Driving Under the Influence Equip Fund			8-241
Failure to Comply Reinstatement Fee	50% Vehicle Operating Fund 37.5% Alcohol Intoxication Program 12.5% Juvenile Detention Facility					8-2110
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	Sales Tax (Per cap)	Vehicle Property	Vehicle Property (Per cap)	Real/Personal Property	Real/Personal Property (Per cap)
	Individual Income Tax Liability	Individual Income Tax Liability (Per cap)						
	Tax Liability TY 10	Tax Liability TY 11	Tax FY 12	Tax FY 12	TY 11	TY 11	TY 11	TY 11
Allen	\$7,381,194	\$552	\$9,544,375	\$716	\$1,811,743	\$136	\$14,965,436	\$1,123
Anderson	\$4,190,279	\$517	\$4,197,026	\$520	\$1,102,683	\$137	\$11,299,975	\$1,400
Atchison	\$7,862,174	\$465	\$9,302,327	\$554	\$1,862,820	\$111	\$18,496,112	\$1,101
Barber	\$3,459,258	\$712	\$6,321,228	\$1,293	\$630,968	\$129	\$16,235,309	\$3,321
Barton	\$20,735,956	\$749	\$30,532,948	\$1,097	\$4,287,935	\$154	\$39,268,427	\$1,410
Bourbon	\$6,042,685	\$398	\$8,335,272	\$556	\$1,583,814	\$106	\$15,004,146	\$1,001
Brown	\$5,534,912	\$554	\$6,711,899	\$671	\$1,005,806	\$100	\$14,094,837	\$1,408
Butler	\$65,340,098	\$992	\$38,244,447	\$581	\$8,770,956	\$133	\$90,721,119	\$1,378
Chase	\$1,780,537	\$638	\$1,109,372	\$394	\$338,792	\$120	\$5,513,400	\$1,957
Chautauqua	\$1,987,972	\$542	\$1,425,196	\$398	\$549,242	\$153	\$5,101,957	\$1,424
Cherokee	\$5,489,473	\$254	\$6,889,851	\$322	\$1,886,249	\$88	\$16,054,386	\$751
Cheyenne	\$1,618,403	\$594	\$1,376,975	\$507	\$353,079	\$130	\$5,603,725	\$2,062
Clark	\$1,460,232	\$659	\$1,126,942	\$526	\$355,873	\$166	\$7,265,193	\$3,390
Clay	\$5,195,015	\$609	\$5,155,298	\$601	\$1,093,520	\$128	\$11,431,919	\$1,333
Cloud	\$4,679,627	\$491	\$7,923,833	\$846	\$1,325,938	\$142	\$12,426,734	\$1,327
Coffey	\$6,554,357	\$762	\$5,120,541	\$600	\$803,487	\$94	\$34,429,289	\$4,035
Comanche	\$1,236,625	\$654	\$2,096,556	\$1,113	\$276,554	\$147	\$6,247,248	\$3,316
Cowley	\$18,774,672	\$517	\$22,049,666	\$608	\$4,483,510	\$124	\$35,323,466	\$974
Crawford	\$17,180,563	\$439	\$25,436,308	\$649	\$3,689,682	\$94	\$31,234,444	\$796
Decatur	\$1,674,498	\$566	\$1,327,985	\$456	\$500,440	\$172	\$5,522,186	\$1,894
Dickinson	\$11,845,377	\$600	\$11,653,830	\$590	\$2,119,863	\$107	\$22,176,617	\$1,123
Doniphan	\$3,127,594	\$394	\$2,619,923	\$330	\$751,398	\$95	\$11,438,355	\$1,440
Douglas	\$83,639,330	\$755	\$85,545,286	\$762	\$9,601,456	\$86	\$141,778,699	\$1,264
Edwards	\$2,351,143	\$774	\$1,382,891	\$458	\$482,841	\$160	\$6,623,304	\$2,193
Elk	\$1,218,420	\$423	\$1,268,324	\$451	\$486,075	\$173	\$3,956,761	\$1,408
Ellis	\$24,986,802	\$878	\$41,738,678	\$1,452	\$3,105,661	\$108	\$39,291,961	\$1,367
Ellsworth	\$4,107,344	\$632	\$4,292,887	\$662	\$779,074	\$120	\$9,482,768	\$1,463
Finney	\$23,586,521	\$641	\$40,242,737	\$1,085	\$3,723,571	\$100	\$58,932,018	\$1,589
Ford	\$18,628,236	\$550	\$31,797,021	\$920	\$4,413,763	\$128	\$43,092,060	\$1,247
Franklin	\$15,415,557	\$593	\$15,748,903	\$607	\$2,905,375	\$112	\$30,031,134	\$1,158
Geary	\$10,412,855	\$303	\$26,770,131	\$758	\$2,537,250	\$72	\$31,128,267	\$881
Gove	\$2,116,585	\$785	\$2,752,005	\$1,020	\$457,393	\$170	\$6,817,291	\$2,528
Graham	\$1,830,924	\$705	\$2,643,206	\$1,001	\$462,745	\$175	\$9,996,432	\$3,785
Grant	\$5,460,491	\$697	\$6,084,899	\$764	\$727,546	\$91	\$27,291,770	\$3,427
Gray	\$5,453,839	\$908	\$3,525,741	\$577	\$1,129,354	\$185	\$10,131,334	\$1,657
Greeley	\$1,339,341	\$1,074	\$867,930	\$690	\$277,944	\$221	\$5,395,849	\$4,289
Greenwood	\$3,277,604	\$490	\$3,087,916	\$465	\$985,297	\$148	\$8,958,573	\$1,348
Hamilton	\$1,644,390	\$611	\$1,552,616	\$582	\$409,811	\$154	\$8,201,169	\$3,076
Harper	\$4,104,566	\$680	\$5,706,160	\$952	\$929,231	\$155	\$12,851,196	\$2,144
Harvey	\$25,759,833	\$743	\$21,797,562	\$626	\$3,439,894	\$99	\$33,063,935	\$949
Haskell	\$3,227,069	\$758	\$3,263,717	\$762	\$367,132	\$86	\$19,490,336	\$4,549
Hodgeman	\$1,281,197	\$669	\$1,053,933	\$536	\$450,843	\$229	\$6,582,720	\$3,348
Jackson	\$7,804,416	\$580	\$5,827,124	\$434	\$1,469,096	\$109	\$13,130,878	\$978
Jefferson	\$13,692,410	\$716	\$5,385,733	\$284	\$2,319,229	\$122	\$20,693,297	\$1,093
Jewell	\$1,604,532	\$521	\$1,070,025	\$346	\$578,166	\$187	\$5,768,943	\$1,863
Johnson	\$720,293,681	\$1,324	\$594,208,351	\$1,075	\$72,283,336	\$131	\$911,611,320	\$1,649
Kearny	\$2,982,726	\$750	\$1,617,351	\$406	\$400,746	\$101	\$21,234,872	\$5,326
Kingman	\$7,629,069	\$971	\$4,879,504	\$621	\$1,051,480	\$134	\$15,203,559	\$1,936
Kiowa	\$1,829,372	\$717	\$2,124,731	\$834	\$323,323	\$127	\$11,218,030	\$4,401
Labette	\$9,433,485	\$437	\$12,272,571	\$571	\$2,887,400	\$134	\$21,717,564	\$1,010
Lane	\$1,489,366	\$851	\$1,506,995	\$862	\$349,415	\$200	\$7,409,312	\$4,236
Leavenworth	\$41,613,675	\$546	\$32,606,398	\$422	\$7,560,788	\$98	\$75,241,588	\$975
Lincoln	\$1,687,952	\$521	\$1,307,354	\$407	\$462,279	\$144	\$6,422,361	\$1,998
Linn	\$5,028,843	\$521	\$3,563,790	\$371	\$1,028,150	\$107	\$19,989,352	\$2,080
Logan	\$2,161,606	\$784	\$2,703,075	\$971	\$477,197	\$171	\$7,552,613	\$2,714
Lyon	\$16,922,056	\$502	\$25,048,140	\$742	\$3,335,572	\$99	\$33,941,004	\$1,005
Marion	\$6,710,813	\$530	\$5,329,950	\$425	\$1,463,245	\$117	\$16,524,133	\$1,318
Marshall	\$7,657,457	\$757	\$7,772,881	\$777	\$1,408,480	\$141	\$16,397,968	\$1,639
McPherson	\$23,590,944	\$808	\$24,156,315	\$826	\$3,317,052	\$113	\$38,789,255	\$1,327
Meade	\$3,030,400	\$662	\$2,488,649	\$549	\$558,528	\$123	\$12,824,179	\$2,830
Miami	\$21,760,583	\$664	\$17,257,250	\$528	\$3,885,442	\$119	\$42,994,016	\$1,314
Mitchell	\$4,681,837	\$735	\$5,427,543	\$862	\$1,203,351	\$191	\$9,725,495	\$1,545
Montgomery	\$16,716,719	\$471	\$24,270,125	\$695	\$4,117,530	\$118	\$54,904,860	\$1,573
Morris	\$3,976,318	\$671	\$2,875,567	\$488	\$671,265	\$114	\$8,989,581	\$1,527
Morton	\$2,271,913	\$703	\$2,458,916	\$769	\$324,018	\$101	\$13,681,167	\$4,278
Nemaha	\$7,146,134	\$702	\$6,695,209	\$662	\$1,302,990	\$129	\$13,906,684	\$1,375
Neosho	\$7,541,069	\$457	\$12,152,369	\$739	\$2,131,853	\$130	\$21,938,402	\$1,334
Ness	\$2,582,426	\$831	\$4,395,101	\$1,409	\$598,906	\$192	\$11,383,072	\$3,648
Norton	\$3,334,638	\$588	\$3,609,031	\$640	\$697,058	\$124	\$6,652,841	\$1,181
Osage	\$9,702,104	\$595	\$4,963,598	\$304	\$1,832,226	\$112	\$17,556,785	\$1,077

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 12	Sales Tax (Per cap) FY 12	Vehicle Property (Per cap) TY 11	Vehicle Property (Per cap) TY 11	Real/Personal Property	
	Individual Income Tax Liability	Tax Liability					Real/Personal Property	Property
	TY 10	(Per cap) TY 10					TY 11	(Per cap) TY 11
Osborne	\$2,040,376	\$529	\$2,876,772	\$748	\$670,275	\$174	\$6,033,818	\$1,568
Ottawa	\$3,923,634	\$644	\$1,713,250	\$280	\$823,876	\$135	\$9,613,309	\$1,571
Pawnee	\$4,163,735	\$597	\$3,647,588	\$520	\$1,026,090	\$146	\$10,631,107	\$1,516
Phillips	\$2,905,665	\$515	\$3,701,589	\$666	\$850,277	\$153	\$9,169,525	\$1,651
Pottawatomie	\$16,130,310	\$747	\$27,942,601	\$1,275	\$1,813,774	\$83	\$37,950,614	\$1,731
Pratt	\$7,108,876	\$736	\$10,457,853	\$1,081	\$1,621,778	\$168	\$22,707,924	\$2,347
Rawlins	\$1,675,061	\$665	\$1,369,613	\$545	\$407,026	\$162	\$4,957,745	\$1,974
Reno	\$40,856,641	\$633	\$53,923,735	\$835	\$8,265,889	\$128	\$77,411,987	\$1,198
Republic	\$3,032,314	\$609	\$3,009,219	\$613	\$829,337	\$169	\$8,584,561	\$1,749
Rice	\$5,967,432	\$592	\$6,171,483	\$612	\$1,219,663	\$121	\$16,418,956	\$1,630
Riley	\$37,225,304	\$523	\$51,932,522	\$711	\$4,498,387	\$62	\$64,089,398	\$878
Rooks	\$3,473,072	\$670	\$4,520,167	\$872	\$824,622	\$159	\$12,193,955	\$2,353
Rush	\$2,090,842	\$632	\$1,446,354	\$447	\$546,915	\$169	\$6,686,561	\$2,065
Russell	\$4,441,483	\$637	\$5,905,482	\$849	\$1,289,152	\$185	\$17,190,595	\$2,471
Saline	\$39,840,311	\$716	\$61,911,807	\$1,109	\$5,664,279	\$101	\$63,150,219	\$1,131
Scott	\$5,392,180	\$1,092	\$4,572,013	\$931	\$910,111	\$185	\$12,804,279	\$2,608
Sedgwick	\$426,517,346	\$856	\$474,382,504	\$947	\$52,252,906	\$104	\$526,203,574	\$1,050
Seward	\$10,832,648	\$472	\$23,433,677	\$1,005	\$2,044,212	\$88	\$34,742,331	\$1,489
Shawnee	\$143,396,105	\$806	\$161,445,918	\$902	\$20,275,947	\$113	\$211,544,876	\$1,182
Sheridan	\$2,788,073	\$1,091	\$1,854,019	\$726	\$533,677	\$209	\$6,416,759	\$2,514
Sherman	\$3,530,781	\$587	\$6,835,151	\$1,129	\$802,869	\$133	\$8,730,003	\$1,442
Smith	\$2,201,446	\$571	\$2,669,229	\$696	\$774,003	\$202	\$6,950,171	\$1,813
Stafford	\$2,752,703	\$620	\$2,318,828	\$531	\$609,906	\$140	\$12,103,695	\$2,769
Stanton	\$1,732,289	\$775	\$1,364,340	\$606	\$350,404	\$156	\$12,426,075	\$5,523
Stevens	\$4,327,164	\$756	\$3,916,503	\$698	\$503,006	\$90	\$27,336,915	\$4,870
Sumner	\$14,429,444	\$598	\$12,744,638	\$536	\$3,234,157	\$136	\$29,741,041	\$1,250
Thomas	\$5,946,517	\$753	\$11,036,661	\$1,384	\$1,273,475	\$160	\$13,753,120	\$1,724
Trego	\$2,202,341	\$734	\$2,572,623	\$878	\$482,644	\$165	\$7,555,251	\$2,579
Wabaunsee	\$4,470,517	\$634	\$1,741,328	\$248	\$895,246	\$127	\$9,976,619	\$1,420
Wallace	\$1,010,958	\$681	\$921,705	\$604	\$323,344	\$212	\$5,041,956	\$3,302
Washington	\$3,883,695	\$670	\$2,594,344	\$444	\$912,058	\$156	\$10,644,455	\$1,821
Wichita	\$4,412,166	\$1,975	\$1,570,724	\$690	\$512,667	\$225	\$4,828,041	\$2,121
Wilson	\$4,494,593	\$478	\$4,322,854	\$465	\$888,574	\$96	\$10,397,467	\$1,118
Woodson	\$1,443,556	\$436	\$1,384,502	\$421	\$507,453	\$154	\$4,995,710	\$1,518
Wyandotte	<u>\$52,245,906</u>	\$332	<u>\$122,852,652</u>	\$776	<u>\$16,294,784</u>	\$103	<u>\$192,665,188</u>	\$1,218
Total	\$2,270,755,576	\$796	\$2,412,662,238	\$840	\$330,027,517	\$115	\$3,916,002,787	\$1,364

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

Selected 2012 Enacted Kansas Legislation

Income Tax

House Bill 2117 lowers income tax rates by collapsing the current three-bracket structure for individual income taxes (3.5, 6.25, and 6.45 percent) into a two-bracket system using rates of 3.0 and 4.0 percent. Additional provisions totally exempt certain non-wage business income that had been subject to individual income tax (income reported by LLC's, subchapter-S Corporations and sole proprietorships. Other provisions increase the standard deduction amount for single head-of-household filers from \$4,500 to \$9,000. An additional provision of the bill eliminates a subtraction modification for certain long-term care expenditures.

Additional sections repeal tax credits previously allowed for individuals (but not for corporations) for food sales tax rebates, abandoned well plugging, adoption expenses, agritourism, alternative fuel equipment expenditures, assistive technology, child and dependent care expenses, child day credit expenses, disabled access expenditures, environmental compliance expenditures, individual development account contributions, law enforcement training center contributions, small employer health benefit plan contributions, swine facility improvement expenditures, port authority contributions, telecommunications property tax payments, venture capital contributions, and certain temporary assistance to family contributors.

House Bill 2454 creates a new individual income tax checkoff program to provide an additional funding source for the Kansas Creative Arts Industries Commission beginning in Tax Year 2013.

Liquor Tax

House Bill 2689 allows licensed retail stores to offer taste tests on a licensed premise or adjacent premise. The bill prohibits any charge for sample servings and a person could be served more than one sample. The bill also allows railway cars to be licensed as drinking establishments under the Club and Drinking Establishment Act. Additionally, the bill allows clubs, drinking establishments, caterers, or temporary permit holders to sell and "individual drink" at different prices throughout the day. It also requires not less than 30.0 percent of the products utilized in the manufacture of Kansas wine by a farm winery to be grown in Kansas. Additionally provisions of the bill allow a person to consume alcoholic liquor on the premises of any land or water owned or managed by Kansas Department of Wildlife, Parks, and Tourism, except where prohibited by rules and regulations of the Department.

Property Tax

House Bill 2117 makes the Homestead Program available only to owners. Renters will no longer be eligible for homestead tax refunds.

Selected 2012 Enacted Kansas Legislation

House Bill 2769 clarifies that, retroactive to tax year 2011, any and all housing developments and related improvements located on U.S. military installations and used exclusively or primarily by military personnel and their families are exempt from property taxation, notwithstanding the fact that the property may have been developed pursuant to the military housing privatization initiative.

Severance Tax

House Bill 2117 repeals the two-year new pool severance tax exemption.. It is repealed relative to all oil production from any pool producing in excess of 50 barrels per day, provided the initial production occurs on and after July 1, 2012.

House Bill 2597 changes the process for holding money in trust for individual counties in the Oil and Gas Valuation Depletion Trust Fund. Under prior law, money credited to those trust accounts was held in the State Treasury until a county met the statutory criteria for a distribution from its trust account. The bill annually transfers to each affected county the funds held in its trust account in the State Treasury. All moneys in the Oil and Gas Valuation Depletion Trust Fund trust accounts on the effective date of the bill will be distributed to the applicable counties within 30 days of the effective date, for deposit in each county's oil and gas valuation depletion trust fund.

Motor Vehicle Legislation

Senate Bill 60 serves as a follow-up bill to 2011 House Sub. For Senate Bill 6 and amends various administrative and criminal statutes related to driving under the influence (DUI). It also allows the issuance of a class C license for the operation of a motorized bicycle to certain persons with suspended or revoked drivers' licenses. The DUI-related changes include the following topics: Criminalization of test refusal, municipal fine revenue, counting of previous offenses, alcohol and drug evaluations, administrative penalties, interlock restrictions, employer's vehicle, minimum hours of confinement, supervision and assessment for commercial dui, and saliva testing.

Senate Bill 300 extends the time to provide title and to register a vehicle after it is purchased from 30 days to 60 days.

Senate Bill 334 allows waiver of the skills test for an applicant for a commercial driver's license if the applicant provides evidence of certain recent military commercial vehicle driving experience and meets additional qualifications. The bill also allows the state to accept out-of-state driving experience to count toward requirements for a restricted license under certain circumstances.

House Bill 2557 replaces vehicle taxes on specified commercial vehicles with fees, starting January 1, 2014. The bill redefines "fleet motor vehicle" and amends the bill to remove archaic language concerning motor vehicles owned by motor vehicle manufacturers and dealers, which have been exempt as merchants' or manufacturers' inventory since January 1, 1989, and to exclude the commercial vehicles defined by this bill from those vehicles required to be valued and assessed by the county appraiser. The

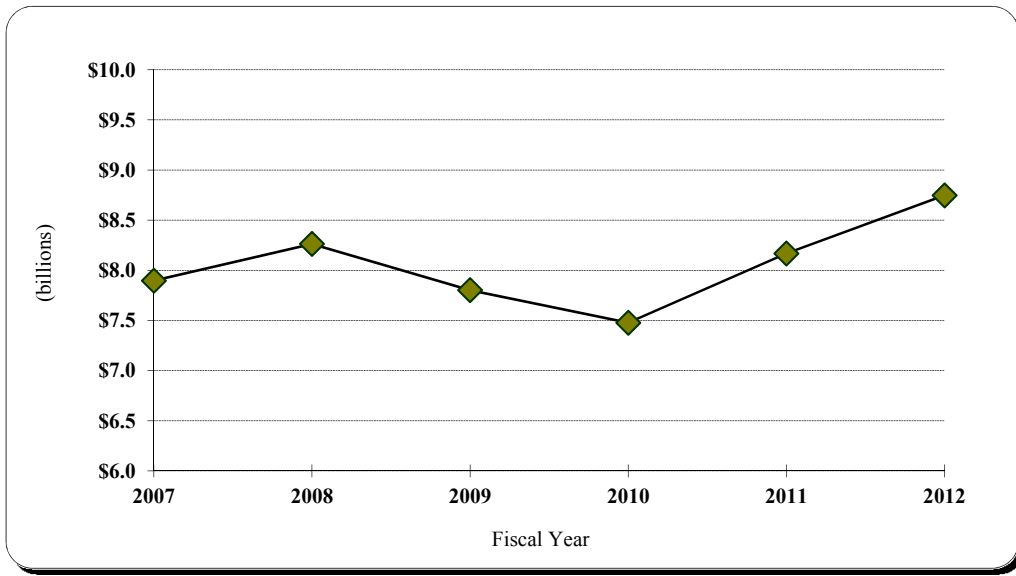
Selected 2012 Enacted Kansas Legislation

bill amends statutes which pertain to the property taxation of over-the-road motor vehicles and rolling equipment of motor carriers, are amended to sunset those provisions, effective January 1, 2014. It also eliminates the assessment percentage for the commercial vehicles defined by this bill, effective January 1, 2014. Additionally, an amendment provides that the fees collected pursuant to this bill shall be credited to the state general fund and transferred to the special city and county highway fund. The bill amends the statutes to exclude the commercial vehicles defined by this bill from the “tag and tax” law. Another provision is made for the deposit of \$2 of this new annual commercial vehicle fee to be deposited into a newly established fund called the "Commercial Vehicle Administrative System Fund".

House Bill 2729 allows the owner of a vehicle to purchase a nontransferable park and recreation motor vehicle permit during the vehicle registration process. In addition, the bill requires the applicant for the motor vehicle permit to consent to the Division of Motor Vehicles, Kansas Department of Revenue, sharing information including, but not limited to, the applicant’s name, address, email address, and phone number with the Secretary of Wildlife, Parks and Tourism.

Total Department of Revenue Collections before Refunds

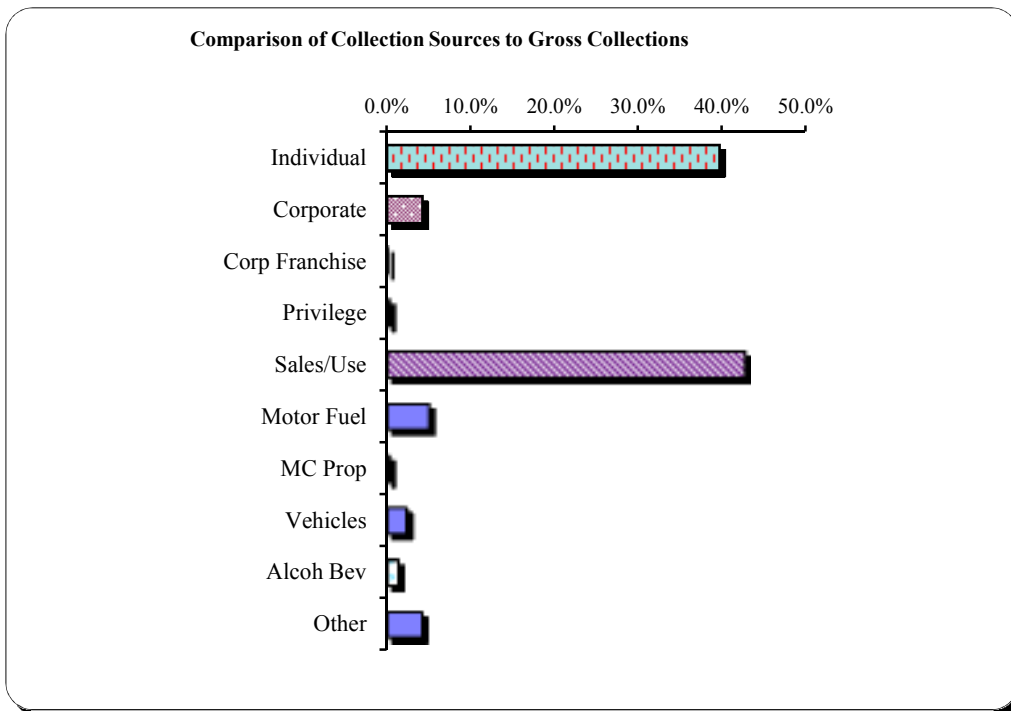
Total Department of Revenue Collections (before refunds) increased by 7.1% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
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%
2012	\$8,747,136,568	7.1%

Gross Total Collections and by Source

Collections by Department of Revenue

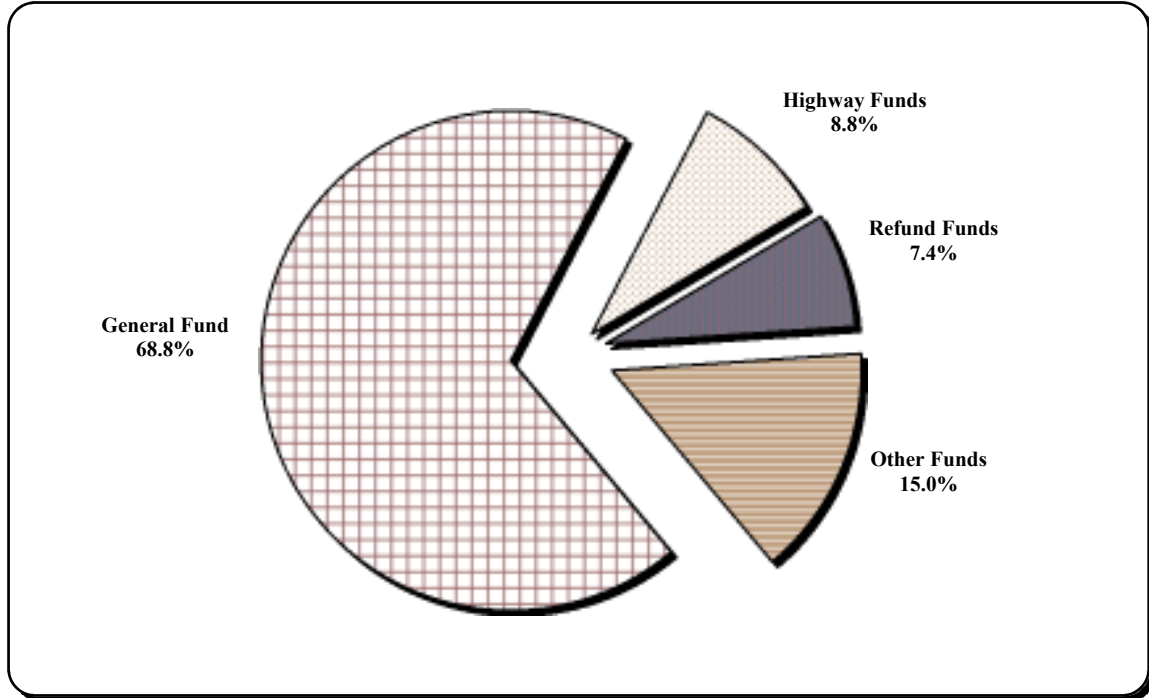


<u>Source</u>	<u>Fiscal Year 2011</u>	<u>Fiscal Year 2012</u>	<u>Percent Change</u>	<u>Percent of FY2012 Total</u>
Individual Income Taxes	\$3,243,924,699	\$3,467,187,998	6.9%	39.6%
Corporate Income Taxes	\$307,333,997	\$368,937,894	20.0%	4.2%
Corporate Franchise Tax*	\$29,731,282	\$10,420,081	-65.0%	0.1%
Privilege Taxes	\$24,575,067	\$30,923,168	25.8%	0.4%
State and Local Sales and Use Taxes	\$3,434,299,283	\$3,712,543,484	8.1%	42.4%
Motor Fuel Taxes	\$440,672,861	\$439,069,853	-0.4%	5.0%
Property Taxes: Motor Carrier	\$23,258,256	\$25,452,422	9.4%	0.3%
Division of Vehicles	\$207,211,917	\$206,089,288	-0.5%	2.4%
Alcoholic Beverage Control	\$118,209,693	\$123,729,196	4.7%	1.4%
Other Taxes and Fees	<u>\$338,647,633</u>	<u>\$362,783,184</u>	7.1%	4.1%
Total	\$8,167,864,688	\$8,747,136,568	7.1%	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



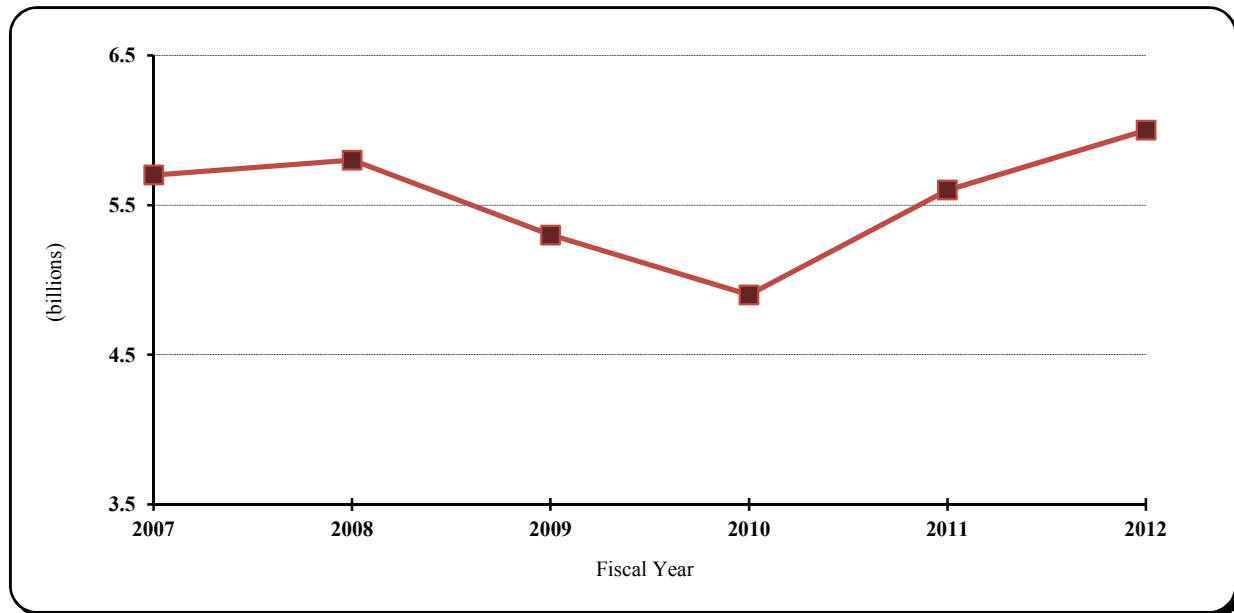
<u>Fund</u>	<u>Fiscal Year</u> <u>2011</u>	<u>Fiscal Year</u> <u>2012</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2012</u> <u>Percent</u> <u>Total</u>
State General Fund	\$5,549,205,598	\$6,014,616,578	8.4%	68.8%
All Highway Funds	\$756,370,694	\$774,094,546	2.3%	8.8%
All Refund Funds	\$653,016,352	\$649,023,935	-0.6%	7.4%
Other Funds	<u>\$1,209,272,044</u>	<u>\$1,309,401,509</u>	8.3%	<u>15.0%</u>
Total	\$8,167,864,688	\$8,747,136,568	7.1%	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 2012 State General Fund Collections increased by 8.4% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2011</u>	<u>Fiscal Year</u> <u>2012</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$23,166,532	\$24,814,279	7.1%
Individual Income Tax	\$2,709,716,820	\$2,908,027,441	7.3%
Corporate Income	\$224,865,499	\$284,465,835	26.5%
Corporate Franchise Tax**	\$24,547,595	\$4,017,859	-83.6%
Privilege	\$21,651,339	\$25,848,967	19.4%
Estate Tax	\$229,122	\$694,306	203.0%
Sales Tax	\$1,965,388,089	\$2,136,353,321	8.7%
Use Tax	\$287,730,261	\$325,339,225	13.1%
Alcoholic Beverage Taxes, Fees, Fines	\$88,763,181	\$92,329,435	4.0%
Cigarette/Tobacco Tax	\$102,495,730	\$103,639,653	1.1%
Mineral Tax	\$98,665,605	\$107,253,496	8.7%
Other ***	<u>\$1,985,825</u>	<u>\$1,832,761</u>	-7.7%
Total	\$5,549,205,598	\$6,014,616,578	8.4%

* 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.