Table of Contents

Introduction
Department Officials----------1
Organizational Chart----------2
Telephone and FAX Numbers ----------3
Comparison of Kansas and Selected States ----------4
Tax Rates----------9
Distribution of Taxes and Fees ---------- 10
By County, Income, Sales, Vehicle Property and Real Property Taxes and Per Capita-- 12
Legislative Summary ---------- 14
Total Revenue Collections---------- 17
State General Fund Collections---------- 20

Division of Tax Operations
Individual Income Tax---------- 21
Corporate Income and Privilege Tax ---------- 27
Kansas Department of Revenue Tax Credits ---------- 30
Estate (Inheritance) Tax---------- 34
Sales and Use Tax ---------- 35
Motor Fuel Tax ---------- 49
Mineral Tax---------- 52
Cigarette, Tobacco, and Bingo Taxes ---------- 58
Food Sales ---------- 61
Homestead Refunds---------- 62
Audit Assessments ---------- 65
Audit Collections ---------- 66
Recovery of Accounts Receivable by Area---------- 67
Recovery of Accounts Receivable by Tax Type---------- 68
Compliance Enforcement Program Return on Investment----------69

Division of Property Valuation
Statewide Assessed Values and Taxes ---------- 70
Real and Personal Property Taxes Levied---------- 73
Average Countywide Levies per $1,000 Assessed Valuation ---------- 75
Preliminary Property Taxes Levied by County---------- 77
Motor Vehicle Property Tax by County ---------- 78

Division of Vehicles
Vehicle and Driver License Fees---------- 80
Total Vehicle Revenue Collections---------- 81
Motor Vehicle Registrations ---------- 83
Driver Licensing---------- 87

Division of Alcoholic Beverage Control
Gallonage Tax---------- 89
Liquor Excise Tax---------- 90
Liquor Enforcement Tax ---------- 91
Total Taxes and Fees and Number of Licenses ---------- 92
Liquor-by-the-Drink ---------- 93

DEPARTMENT OFFICIALS
JANUARY 2014

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
George Gross

Public Information Officer
Jeannine Koranda

DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control
Dean Reynoldson, Director
Mike Padilla, Chief Enforcement Officer

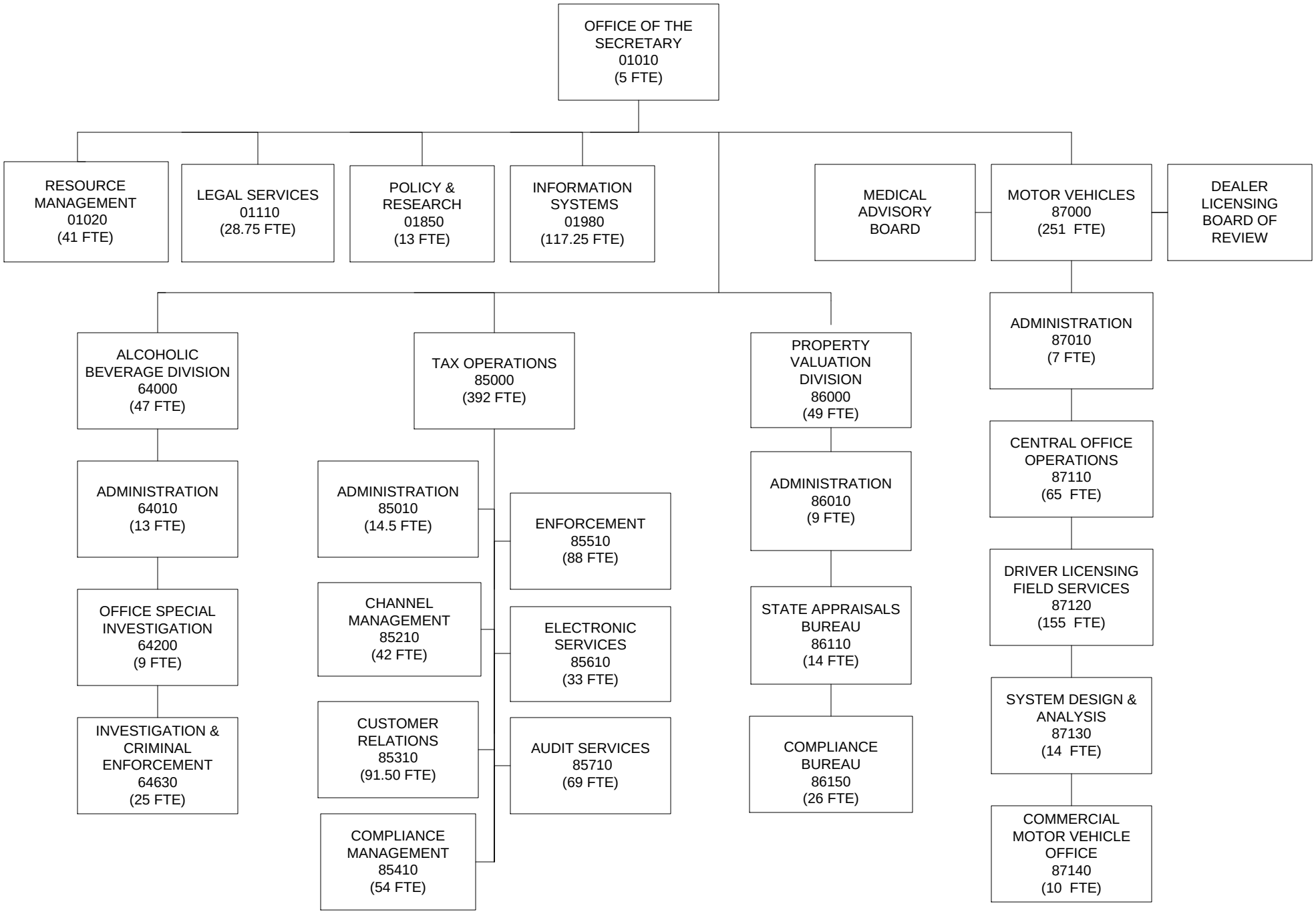
Division of Tax Operations
Steve Stotts, Director
- Channel Management
  - Troy Ledbetter, Chief Channel Management Officer
- Customer Relations
  - Ken Rakestraw, Chief Customer Relations Officer
- Compliance Enforcement
  - Jeff Scott, Chief Compliance Enforcement Officer
- Electronic Services
  -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

Division of Property Valuation
David Harper, Director
Roger Hamm, Deputy Director

Division of Vehicles
Lisa Kaspar, Director
- Central Office Operations (Driver Control and Titles & Registrations)
  - Mark Schemm, Central Office Operations Manager
- DMV Field Services (Driver Licensing)
  - Robin Harris, DMV Field Services Manager
- Motor Carrier Services
  - Deann Williams, Chief of Commercial Motor Vehicle Office

FY 2014 Organization Chart, 944 Total Authorized Positions

KANSAS DEPARTMENT OF REVENUE



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296-	7015
TTY (Hearing Impaired)	(785) 296-	3946
Collections	(785) 296-	6121
TTY (Hearing Impaired)	(785) 296-	6117
Human Resources	(785) 296-	3077
TTY (Hearing Impaired)	(785) 296-	3077
Property Valuation Division	(785) 296-	2365
Secretary of Revenue's Office	(785) 296-	3041
Taxation	(785) 368-	8222
TTY (Hearing Impaired)	(785) 296-	6461
Vehicles	(785) 296-	3601
TTY (Hearing Impaired)	(785) 296-	3613
Taxpayer Advocate	(785) 296-	2473
For registration to remit taxes:		
Sales, Use, Excise, Withholding	(785) 368-	8222
Billing and tax inquiries:		
Taxpayer Assistance Center for Topeka	(785) 368-	8222
Refund Information Line	1(800) 894-	0318
For audit inquiries:		
Audit Services Bureau	(785) 296-	7719
For legal inquiries:		
Legal Services Bureau	(785) 296-	2381
For revenue collection statistical inquiries:		
Office of Policy and Research	(785) 296-	3082
Department Regional Offices Telephone Numbers:		
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

Information - Department of Revenue	(785) 296-	3909
Bingo Tax	(785) 296-	6127
Cigarette and Tobacco Products	(785) 368-	8222
Commercial Motor Veh Office (CMVO)	(785) 296-	6541
Commercial Vehicle Central Permit	(785) 368-	6501
Corporate Income Tax	(785) 368-	8222
Dealer Licensing	(785) 368-	8385
Driver Control	(785) 296-	3671
Driver License Examination	(785) 296-	6834
Driver License Examination, Burlingame	(785) 266-	6834
Drycleaning Envir Surcharge & Solvent Fee	(785) 368-	8222
Electronic Filing	(785) 296-	4066
Environmental Assurance Fee	(785) 368-	8222
Estate Tax	(785) 368-	8222
Fiduciary	(785) 368-	8222
Food Sales Tax Refund Unit	(785) 368-	8222
Homestead Tax Refund Unit	(785) 368-	8222
Individual Income Estimated Tax	(785) 368-	8222
Individual Income Tax	(785) 368-	8222
Intangibles Tax	(785) 368-	8222
Liquor Enforcement Tax	(785) 368-	8222
Liquor Drink Tax	(785) 368-	8222
Mineral Taxes	(785) 368-	8222
Motor Fuel Taxes	(785) 368-	8222
Sales and Use Tax	(785) 368-	8222
Sand Royalty	(785) 368-	8222
Tax Appeals Section	(785) 296-	8460
Tire Excise Tax	(785) 368-	8222
Transient Guest Tax	(785) 368-	8222
Vehicle Rental Excise Tax	(785) 368-	8222
Vehicle Titles and Registration	(785) 296-	3621
Water Protection Fee	(785) 368-	8222
Withholding Tax	(785) 368-	8222

FAX Numbers:

Alcoholic Beverage Control	(785) 296-	7185
Audit Services	(785) 296-	0531
Commercial Motor Veh Office (CMVO)	(785) 296-	6548
Commercial Vehicle Central Permit	(785) 296-	6558
Customer Relations-Business Segment	(785) 296-	2073
Customer Relations-Cigarette/Liquor	(785) 291-	3968
Customer Relations-Corporate	(785) 296-	2644
Customer Relations-IFTA/Motor Fuel Ref	(785) 296-	2703
Customer Relations-Misc Tax	(785) 291-	3968
Customer Relations-Motor Fuel	(785) 296-	4993
Customer Relations-Wage Earner	(785) 296-	8989
Driver Control	(785) 296-	6851
Driver License: Kansas City Regional	(785) 296-	0691
Driver License: Topeka, Docking	(785) 296-	0691

Driver License: Topeka, Burlingame	(785) 296-	0691
Driver License: Wichita, Parklane	(785) 296-	0691
Driver License: Wichita, Meridian	(316) 942-	0691
Human Resources	(785) 296-	1107
Kansas City Metropolitan Asssistance Center	(913) 631-	6215
Mineral Tax/Motor Fuel Tax	(785) 296-	4993
Policy and Research	(785) 296-	7928
Property Valuation Division	(785) 296-	2320
Secretary of Revenue & Secretariat	(785) 368-	8392
Taxation, Director's Office	(785) 296-	8974
Taxpayer Assistance	(785) 291-	3614
Titles and Registration	(785) 296-	3852
Wichita Audit Office	(316) 337-	6162
Wichita Collections Office	(316) 337-	6162

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2013

	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	$0.255
Oklahoma	$0.40	$0.72	$1.03	$0.17

Source: 2013 Facts and Figures How Does Your State Compare? Www.taxfoundation.org

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	2007*	2008*	2009*	2010*	2011*	2010-11 % change	Descending Rank 2010	Descending Rank 2011
Colorado	$41,192	$44,180	$41,154	$42,107	$44,053	4.6%	1	1
Iowa	$34,916	$38,314	$36,977	$37,882	$41,156	8.6%	4	3
Kansas	$36,525	$40,466	$37,988	$38,545	$40,883	6.1%	3	4
Missouri	$33,964	$37,738	$35,837	$36,406	$37,969	4.3%	5	5
Nebraska	$36,372	$40,396	$38,438	$39,445	$42,450	7.6%	2	2
Oklahoma	$34,997	$37,694	$34,082	$35,535	$37,679	6.0%	6	6
United States	$36,794	$40,947	$38,637	$39,791	$41,560	4.4%		

Per Capita Disposable Personal Income

	2007*	2008*	2009*	2010*	2011*	2010-11 % change	Descending Rank 2010	Descending Rank 2011
Colorado	$34,632	$39,044	$37,145	$37,957	$39,221	3.3%	1	1
Iowa	$29,285	$34,374	$33,816	$34,640	$37,406	8.0%	4	3
Kansas	$30,558	$36,015	$34,511	$34,964	$36,807	5.3%	3	4
Missouri	$28,892	$33,704	$32,703	$33,268	$34,383	3.4%	5	5
Nebraska	$30,266	$36,283	$35,167	$36,042	$38,457	6.7%	2	2
Oklahoma	$29,214	$33,871	$31,274	$32,720	$34,327	4.9%	6	6
United States	$32,263	$36,230	$34,910	$35,932	$37,078	2.9%		

Disposable Personal Income as Percent of Personal Income

	2007*	2008*	2009*	2010*	2011*
Colorado	84.1%	88.4%	90.3%	90.1%	89.0%
Iowa	83.9%	89.7%	91.5%	91.4%	90.9%
Kansas	83.7%	89.0%	90.8%	90.7%	90.0%
Missouri	85.1%	89.3%	91.3%	91.4%	90.6%
Nebraska	83.2%	89.8%	91.5%	91.4%	90.6%
Oklahoma	83.5%	89.9%	91.8%	92.1%	91.1%
United States	87.7%	88.5%	90.4%	90.3%	89.2%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2013, http://www.bea.gov/scb

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2011

	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	$64,755	$40 credit	$40 Credit	$1,830	$4,500
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	$5,800	$11,600
Nebraska	2.56%-6.84%	4	$2,400	$27,000	$120 credit	$120 credit	$5,800	$11,600
Oklahoma	0.5%-5.5%	7	$1,000	$8,700	$1,000	$1,000	$5,800	$11,600

Source: State Individual Income Tax Rates, http://www.taxfoundation.org/files/state_ind_income_rates; state government websites; Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison

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, 2012.

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 3.0% > $50,000	6.25%	$0-$100,000 5.58% $100,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2013 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, 2012.

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	Monthly:Tax Liability>=$300/mo Quarterly:Tax Liability<$300/mo Annually:Tax Liability<$15/mo	Monthly:Tax due>$500/mo Quarterly:Tax due=$120 and $6,000/yr Annually:Tax Liability<$120/yr	Monthly:Tax Liability>$3,200/yr (more than $32,000/yr prepaid monthly) Quarterly:Tax Liability<$3,200/yr Annually:Tax Liability<$80/yr	Monthly:Tax Liability>=$500 sales tax/mo Quarterly:Tax Liability>$45 but <$500 sales tax/mo Annually:Tax Liability<$45 sales tax/qtr	Monthly:Tax Liability>$3,000/yr Quarterly:Tax Liability=$900-$3,000/yr Annually:<$900 sales/yr	Monthly:Tax Liability $25,000 avg sales tax for month remitted for prior fiscal year Semi-monthly: >$25,000 in sales tax liability Twice a year: $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 georgraphic areas	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available; NR Not reported

Source: 2013 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		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	3.00%	surtax on taxable income over $50,000 (TY 11 and thereafter)	7.000%	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
Marijuana:		Controlled Substance:					
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
Individual Income Tax	TY 12			TY 13			79-32,110
Tax Rates, Resident, married, joint				Tax Rates, Resident, married, joint			
taxable income not over $30,000 @ 3.50%				taxable income not over $30,000 @ 3.0%			
taxable income not over $60,000 @ $1,050 + 6.25% over $30,000				taxable income over $30,000 @ $900 + 4.9% over $30,000			
taxable income over $60,000 @ $2,925 + 6.45% over $60,000							
Tax Rates, Resident, others							
taxable income not over $15,000 @ 3.50%				taxable income not over $15,000 @ 3.0%			
taxable income not over $30,000 @ $525 + 6.25% over $15,000				taxable income over $15,000 @ $450 + 4.9% over $15,000			
taxable income over $30,000 @ $1,462.50 + 6.45% over $30,000							
Liquor Gallonage Tax							
Strong Beer and CMB/gallon		$0.18					41-501
Alcohol & Sprits/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
Prepaid Wireless 911 Fee		1.06% per retail transaction					75-5133
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		6.15%	eff July 1 2013				79-3603
State Compensating Use Taxes		6.15%	eff July 1 2013				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 2013 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 (Repealed for TY2011 and thereafter)				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 Eff July 1, 2012, 2% of withholding 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, 12.41% in FY13; 6% in FY14; 8% in FY15 - 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 Biodisel 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	1 mill	Educational Building Fund				76-6b01, 76-6b02
Assessed Value)	.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 2013 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 13:	88.767%	State General Fund		79-3620, 3710
			11.233%	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		County Treasurers				8-145, 8-145d
Registration Fees (b)		then remainder to State Highway Fund & $3.50 per title to Kansas Highway Patrol Mtr Veh Fund				8-145
Vehicle Dealers	50%	Dealers and Mfgr Fee Fund				8-2425
Full-Privilege Plates	50%	County Treasurer Veh Lic Fee Fund				
Veh Dealers Regular Plates		State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C &					8-267
	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				
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	50%	Vehicle Operating Fund				8-2110
Reinstatement Fee	37.5%	Alcohol Intoxication Program				
(collected by court)	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. Abreviations: 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. (KSA 8-145)

$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 and after January 1, 2013, the $4 vehicles modernization surcharge credited to SHF. (KSA 145-d(1))

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. (KSA 8 145-d(2))

(c) 20% of CDL Classes A, B and C (after a $2 credit to Truck Driver Training Fund) goes to the State Safety Fund. (KSA 8-267)

(d) the 10% is from alcohol and spirits collections only. (KSA 41-501)

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 Tax Liability TY 11	Individual Income Tax Liability (Per cap) TY 11	Sales Tax FY 13	Sales Tax (Per cap) FY 13	Vehicle Property TY 12	Vehicle Property (Per cap) TY 12	Real/Personal Property TY 12	Real/Personal Property (Per cap) TY 12
Allen	$7,730,493	$580	$9,428,414	$708	$1,847,526	$139	$15,640,758	$1,174
Anderson	$4,146,817	$514	$4,351,755	$550	$1,096,286	$138	$11,806,702	$1,491
Atchison	$8,229,882	$490	$9,151,463	$544	$1,819,171	$108	$19,399,108	$1,154
Barber	$4,927,697	$1,008	$7,749,292	$1,594	$752,281	$155	$16,497,648	$3,394
Barton	$23,847,773	$857	$30,828,639	$1,119	$4,311,751	$156	$41,493,460	$1,506
Bourbon	$6,202,756	$414	$9,008,988	$605	$1,617,501	$109	$15,084,425	$1,013
Brown	$6,515,001	$651	$6,641,108	$672	$977,319	$99	$14,624,147	$1,480
Butler	$68,145,989	$1,035	$39,353,037	$598	$8,976,820	$136	$93,411,235	$1,419
Chase	$1,774,219	$630	$1,088,774	$395	$351,046	$127	$5,566,219	$2,019
Chautauqua	$1,812,699	$506	$1,537,402	$431	$550,694	$154	$5,526,691	$1,548
Cherokee	$6,363,327	$298	$6,972,926	$329	$1,890,668	$89	$16,966,074	$799
Cheyenne	$2,036,169	$749	$1,483,576	$554	$512,468	$191	$6,194,979	$2,313
Clark	$2,085,441	$973	$1,196,723	$549	$382,621	$175	$7,226,415	$3,313
Clay	$5,317,321	$620	$5,171,294	$606	$1,138,738	$133	$12,540,691	$1,470
Cloud	$5,192,463	$554	$8,023,969	$854	$1,289,808	$137	$13,458,875	$1,432
Coffey	$7,758,945	$909	$5,538,984	$651	$969,986	$114	$35,529,236	$4,179
Comanche	$2,602,317	$1,381	$3,751,827	$1,961	$341,098	$178	$6,813,833	$3,562
Cowley	$21,606,683	$596	$20,946,274	$577	$4,586,970	$126	$36,224,730	$998
Crawford	$19,138,407	$488	$25,664,565	$652	$3,696,791	$94	$31,553,684	$802
Decatur	$1,798,217	$617	$1,349,420	$470	$517,548	$180	$5,554,031	$1,935
Dickinson	$12,187,727	$617	$11,278,731	$571	$2,176,195	$110	$23,235,329	$1,176
Doniphan	$3,566,595	$449	$2,613,485	$332	$780,292	$99	$12,195,235	$1,551
Douglas	$88,857,936	$792	$87,987,210	$780	$10,178,664	$90	$142,225,567	$1,260
Edwards	$2,845,701	$942	$1,351,649	$454	$543,227	$182	$6,771,693	$2,273
Elk	$1,592,050	$566	$1,043,291	$384	$499,901	$184	$4,151,389	$1,526
Ellis	$25,661,106	$893	$42,190,274	$1,452	$3,143,907	$108	$41,232,206	$1,419
Ellsworth	$4,088,552	$631	$3,717,537	$572	$773,707	$119	$10,022,707	$1,543
Finney	$25,956,672	$700	$41,701,934	$1,121	$3,961,100	$106	$61,230,749	$1,646
Ford	$20,983,564	$607	$32,255,448	$928	$4,542,755	$131	$45,119,644	$1,298
Franklin	$16,311,081	$629	$15,905,999	$614	$2,992,303	$116	$30,980,759	$1,196
Geary	$10,697,168	$303	$26,323,897	$692	$2,613,127	$69	$31,592,335	$831
Gove	$2,805,072	$1,040	$2,944,821	$1,079	$460,539	$169	$7,975,826	$2,923
Graham	$2,226,308	$843	$2,714,598	$1,053	$435,888	$169	$9,692,577	$3,760
Grant	$5,764,248	$724	$6,771,051	$855	$896,038	$113	$27,193,776	$3,432
Gray	$6,469,558	$1,058	$3,855,004	$639	$1,166,880	$194	$10,394,876	$1,724
Greeley	$1,212,643	$964	$914,543	$705	$326,002	$251	$5,194,581	$4,002
Greenwood	$3,485,470	$525	$2,941,304	$456	$987,184	$153	$9,377,274	$1,453
Hamilton	$2,040,368	$765	$1,674,539	$635	$495,232	$188	$7,877,184	$2,985
Harper	$6,579,636	$1,098	$7,155,728	$1,211	$1,150,499	$195	$14,266,587	$2,414
Harvey	$28,406,264	$815	$22,027,975	$632	$3,570,651	$102	$34,177,794	$981
Haskell	$3,447,568	$805	$2,989,120	$702	$398,475	$94	$18,767,869	$4,410
Hodgeman	$1,730,371	$880	$1,251,204	$637	$430,197	$219	$7,113,798	$3,624
Jackson	$8,524,877	$635	$5,845,606	$435	$1,505,190	$112	$13,438,117	$999
Jefferson	$13,983,180	$738	$5,571,359	$294	$2,355,202	$124	$21,267,410	$1,123
Jewell	$1,821,229	$588	$1,123,172	$369	$592,862	$195	$6,442,800	$2,115
Johnson	$720,133,735	$1,302	$611,609,490	$1,092	$77,709,623	$139	$905,169,135	$1,617
Kearny	$3,199,298	$802	$1,845,930	$465	$491,111	$124	$20,535,406	$5,175
Kingman	$5,953,229	$758	$5,148,648	$655	$1,168,632	$149	$15,672,196	$1,993
Kiowa	$2,029,070	$796	$2,166,682	$868	$344,321	$138	$11,761,978	$4,712
Labette	$7,728,814	$359	$12,163,213	$571	$2,918,451	$137	$22,331,975	$1,049
Lane	$1,795,413	$1,027	$1,360,929	$799	$322,193	$189	$8,980,631	$5,270
Leavenworth	$44,095,836	$571	$33,739,431	$434	$7,712,273	$99	$76,138,861	$979
Lincoln	$1,772,812	$551	$1,043,464	$329	$447,184	$141	$6,402,370	$2,017
Linn	$4,852,416	$505	$4,188,362	$444	$1,082,673	$115	$21,633,525	$2,291
Logan	$2,378,809	$855	$2,703,126	$971	$785,736	$282	$8,647,164	$3,106

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 Tax Liability TY 11	Individual Income Tax Liability (Per cap) TY 11	Sales Tax FY 13	Sales Tax (Per cap) FY 13	Vehicle Property TY 12	Vehicle Property (Per cap) TY 12	Real/Personal Property TY 12	Real/Personal Property (Per cap) TY 12
Lyon	$18,232,390	$540	$24,692,877	$732	$3,478,586	$103	$36,246,155	$1,074
Marion	$7,290,993	$582	$5,233,849	$424	$1,501,707	$122	$17,251,066	$1,397
Marshall	$7,762,764	$776	$7,714,751	$770	$1,394,203	$139	$16,802,797	$1,677
McPherson	$26,008,526	$889	$24,520,615	$835	$3,362,180	$115	$41,081,982	$1,399
Meade	$3,504,802	$774	$2,479,690	$564	$634,610	$144	$13,289,805	$3,023
Miami	$24,541,296	$750	$17,638,082	$541	$3,935,183	$121	$42,848,492	$1,314
Mitchell	$5,486,093	$872	$5,566,400	$876	$1,247,243	$196	$10,726,315	$1,688
Montgomery	$17,052,583	$488	$23,870,762	$693	$3,913,934	$114	$54,055,339	$1,569
Morris	$7,282,000	$1,237	$2,937,587	$502	$717,604	$123	$9,497,277	$1,622
Morton	$2,651,771	$829	$2,132,736	$673	$403,318	$127	$12,982,192	$4,097
Nemaha	$6,931,341	$685	$6,971,405	$688	$1,266,308	$125	$14,632,778	$1,444
Neosho	$8,086,982	$492	$12,411,654	$757	$2,457,496	$150	$25,332,371	$1,544
Ness	$3,232,265	$1,036	$4,991,866	$1,627	$578,550	$189	$11,749,356	$3,830
Norton	$3,540,836	$628	$3,675,452	$655	$715,856	$128	$7,871,531	$1,403
Osage	$9,913,884	$608	$4,882,732	$302	$1,882,860	$117	$18,769,123	$1,163
Osborne	$2,150,040	$559	$2,657,165	$698	$634,408	$167	$6,440,659	$1,692
Ottawa	$4,339,147	$709	$1,692,942	$279	$883,459	$145	$10,136,198	$1,669
Pawnee	$4,448,882	$635	$3,833,377	$553	$1,050,625	$152	$11,123,147	$1,606
Phillips	$3,573,175	$643	$3,614,047	$655	$925,981	$168	$9,516,478	$1,724
Pottawatomie	$16,603,155	$757	$27,407,604	$1,229	$1,867,218	$84	$41,455,678	$1,859
Pratt	$8,464,964	$875	$11,364,197	$1,168	$1,625,117	$167	$23,357,167	$2,401
Rawlins	$2,080,085	$828	$1,550,722	$606	$457,328	$179	$5,178,696	$2,023
Reno	$43,032,270	$666	$54,471,928	$845	$8,468,345	$131	$79,747,166	$1,238
Republic	$3,026,450	$617	$2,909,144	$599	$904,880	$186	$9,057,499	$1,864
Rice	$6,819,206	$677	$6,438,571	$645	$1,268,521	$127	$16,959,321	$1,698
Riley	$40,517,724	$555	$50,975,591	$675	$4,844,841	$64	$67,120,056	$889
Rooks	$3,719,262	$718	$4,631,392	$887	$817,329	$156	$13,450,283	$2,575
Rush	$2,407,983	$744	$1,487,946	$462	$553,769	$172	$7,559,068	$2,348
Russell	$4,805,557	$691	$5,725,751	$824	$1,266,144	$182	$17,701,116	$2,548
Saline	$42,352,496	$758	$62,531,752	$1,117	$5,741,243	$103	$64,712,823	$1,156
Scott	$8,658,237	$1,763	$4,611,907	$934	$1,036,715	$210	$14,282,565	$2,893
Sedgwick	$494,115,792	$986	$488,588,858	$970	$53,281,527	$106	$524,448,010	$1,041
Seward	$12,322,492	$528	$24,094,774	$1,023	$2,147,678	$91	$34,680,791	$1,473
Shawnee	$149,156,240	$834	$159,047,736	$889	$20,209,417	$113	$216,580,206	$1,210
Sheridan	$2,464,804	$966	$2,219,540	$875	$578,349	$228	$6,819,839	$2,687
Sherman	$4,032,783	$666	$6,695,743	$1,095	$899,004	$147	$9,137,057	$1,495
Smith	$2,469,709	$644	$2,559,525	$680	$828,851	$220	$7,199,643	$1,912
Stafford	$2,940,429	$673	$2,335,954	$536	$605,749	$139	$13,100,640	$3,006
Stanton	$2,149,305	$955	$1,402,394	$645	$480,585	$221	$12,633,107	$5,808
Stevens	$4,748,009	$846	$4,848,404	$842	$611,290	$106	$26,697,742	$4,638
Sumner	$19,003,035	$799	$12,328,320	$521	$3,338,803	$141	$30,075,454	$1,270
Thomas	$7,334,719	$919	$11,095,823	$1,397	$1,339,341	$169	$14,003,530	$1,763
Trego	$2,293,072	$783	$2,713,874	$909	$546,943	$183	$7,896,017	$2,644
Wabaunsee	$4,744,688	$675	$1,914,950	$272	$944,510	$134	$10,734,653	$1,525
Wallace	$1,096,202	$718	$850,023	$560	$358,089	$236	$5,405,424	$3,563
Washington	$4,517,909	$773	$2,583,270	$449	$934,370	$162	$11,309,233	$1,964
Wichita	$4,815,948	$2,116	$1,632,097	$723	$515,098	$228	$5,006,428	$2,219
Wilson	$4,730,160	$509	$4,333,669	$476	$973,042	$107	$10,121,895	$1,112
Woodson	$1,811,331	$550	$1,529,752	$467	$527,363	$161	$5,302,522	$1,618
Wyandotte	$55,537,868	$351	$126,093,809	$792	$16,951,149	$107	$195,641,019	$1,229
Total	$2,562,445,330	$892	$2,461,850,191	$853	$343,492,023	$119	$3,988,051,977	$1,382

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

Selected 2013 Enacted Kansas Legislation

Income Tax

House Sub. for Senate Bill 83 increases the service fee assessed to set up an installment payment plan for delinquent tax liability in excess of 90 days from $10 to $25. The Department of Revenue is further authorized to assess a service fee of $50 for partial or full abatement requests and to withhold $22 for any funds remitted to the U.S. Internal Revenue Service.

House Bill 2059 makes a number of adjustments to income tax law. A number of changes are enacted to Kansas itemized deductions. The deduction for certain gambling losses is repealed altogether. Most other itemized deductions (except the deduction for charitable contributions, which is fully retained) are reduced by 30 percent in tax year 2013; 35 percent in tax year 2014; 40 percent in tax year 2015; 45 percent in tax year 2016; and 50 percent in tax year 2017 and thereafter.

Kansas standard deduction levels for married taxpayers filing jointly and for single heads-of-household are reduced to $7,500 and $5,500 respectively, beginning in tax year 2013.

A new series of individual income tax rate cuts are provided beginning in tax year 2014, when the current bottom bracket of 3.0 percent is reduced to 2.7 percent, and the current top bracket of 4.9 percent is reduced to 4.8 percent. In tax year 2015, the top bracket is further reduced to 4.6 percent. The two rate brackets are set at 2.4 and 4.6 percent, respectively, in tax year 2016; 2.3 and 4.6 percent in tax year 2017; and 2.3 and 3.9 percent in tax year 2018.

Additional language partially restores the food sales tax rebate program, which had been repealed altogether by 2012 law. The income tax credits that may be claimed by eligible households now will be nonrefundable, whereas under prior law (before the repeal) the credits had been refundable.

The bill places 23 additional counties (generally those with populations of 15,000 or less) into the ROZ Program. The program offers individuals who relocate from outside of the state to qualifying counties a full state income tax exemption through tax year 2016 and the opportunity to receive student loan repayments from those qualifying counties that also have chosen to participate in a special repayment-matching program with the state.

House Bill 2253 disallows the Small Employer Healthcare Credit for that portion of any amount paid by an employer for healthcare expenditures, a health benefit plan, or amounts contributed to health savings accounts for the purchase of an option rider for coverage of abortion; disallows the Research and Development Credit for any expenditures in research and development activities that include performance of any abortion; disallows the Community Service Contribution Credit for any contributions in health care services that involve performance of any abortion.

Selected 2013 Enacted Kansas Legislation

Liquor Tax

Senate Sub. for House Bill 2199 enacts changes to alcoholic liquor law, including amendments to the Club and Drinking Establishment Act and the Kansas Liquor Control Act. Highlights of the bill are included below.

The bill authorizes the preparing or mixing of samples at a licensed retail premises for the purpose of conducting wine, beer, or distilled spirit tastings.

It allows the serving of complimentary alcoholic liquor or cereal malt beverage on the unlicensed premises of a business by the business owner or agent at an event sponsored by a nonprofit organization promoting the arts if approved by ordinance or resolution of the governing body of the city, county, or township where the event will take place.

It permits the sale or serving of certain mixed alcoholic beverages and any others approved by the Director in pitchers containing not more than 64 fluid ounces.

It also allows a hotel, if the entire premise is licensed as a drinking establishment, to distribute coupons to its guests, redeemable on the hotel premises for drinks containing alcoholic liquor.

Property Tax

Senate Bill 83 provides a property tax exemption retroactive to tax year 2012 for all new automobile manufacturing property, defined generally to mean all property purchased or constructed after December 31, 2011 by qualifying automobile manufacturers.

The bill also implements changes to the property tax system for watercraft such that the current 30 percent assessment level will be reduced to 11.5 percent in tax year 2014; and then to 5 percent in tax year 2015 and thereafter.

House Bill 2059 authorizes counties to grant property tax abatement or credits to owners of homesteads destroyed or substantially destroyed by earthquake, flood, tornado, fire, storm, or other event that the Governor has declared a disaster, taking effect for taxable years after December 31, 2011, and ending before January 1, 2014.

Sales Tax

House Bill 2059 sets the state sales and use tax rate at 6.15 percent on July 1, 2013. The rate since July 1, 2010, had been 6.3 percent but had been scheduled to be reduced to 5.7 percent on July 1, 2013. Sales and use tax disposition of revenue provisions are adjusted to provide that the net of additional revenues in excess of 5.7 percent is to be deposited exclusively into the State General Fund (SGF).

House Bill 2253 disallows a sales tax exemption for any sales of drugs used in the performance or induction of an abortion; disallows a sales tax exemption for any sales of educational material to a nonprofit corporation which performs any abortion; disallows a

sales tax exemption for any sales of tangible personal property by nonprofit organization which performs abortions; and disallows a sales tax exemption for any sales of tangible personal property and services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnish or remodeling a primary health care clinic or health center which performs any abortions.

Severance Tax

Senate Bill 171 reduces a portion of the transfer to the Oil and Gas Valuation Depletion Trust Fund from 12.41% to 6% in fiscal year 2014 and then increases it to 8% in fiscal year 2015.

House Bill 2059 modifies the definition of natural gas for severance tax purposes to clarify that is includes "all other raw, unrefined gases, all constituent parts of any such gas or gases and refined products derived from any such gas or gases, including, but not limited to, methane, ethane, propane, butane, and helium"

Motor Vehicle Legislation

Senate Bill 164 creates the statutory mechanism to allow the Department of Revenue to contract out to a person, partnership, corporation, local or county government, county treasurer, or other state agency any services associated with vehicle functions.

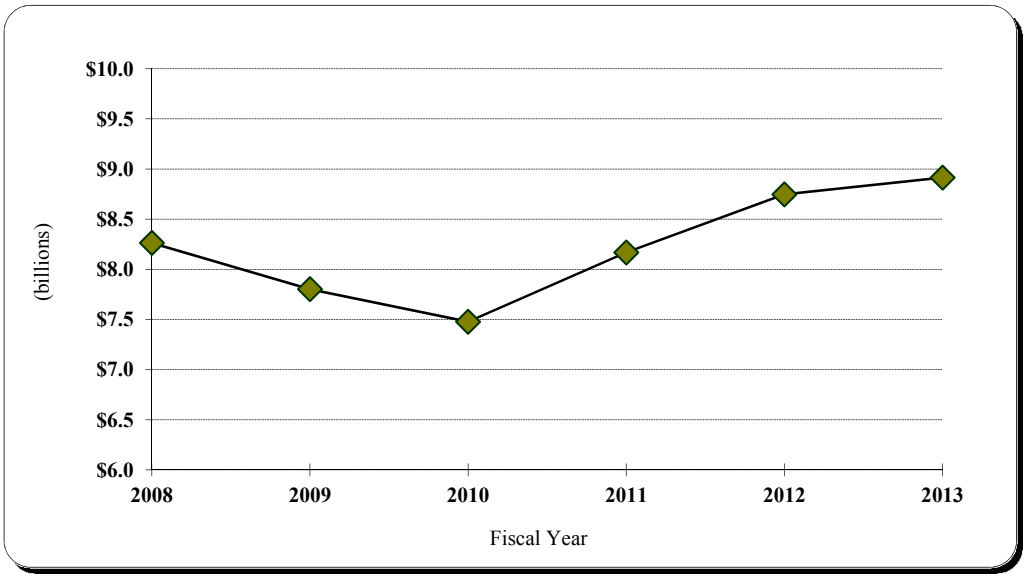
House Bill 2218 amends statutes concerning the crime of driving under the influence of alcohol or drugs (DUI). The bill adds to language concerning an officer's reasonable grounds to believe the person was DUI to require that the officer has such a belief "at the time of the request." Further, the bill requires an officer to request alcohol or drug testing when the officer has such a belief and the person has been arrested or otherwise taken into custody for any violation of any state statute, county resolution, or city ordinance. Among other changes, the bill also amends the boating under the influence statutes to make them more consistent with DUI statutes.

Selected 2013 Enacted Kansas Legislation

Source: Kansas Legislative Research Summary of Legislation

Total Department of Revenue Collections before Refunds

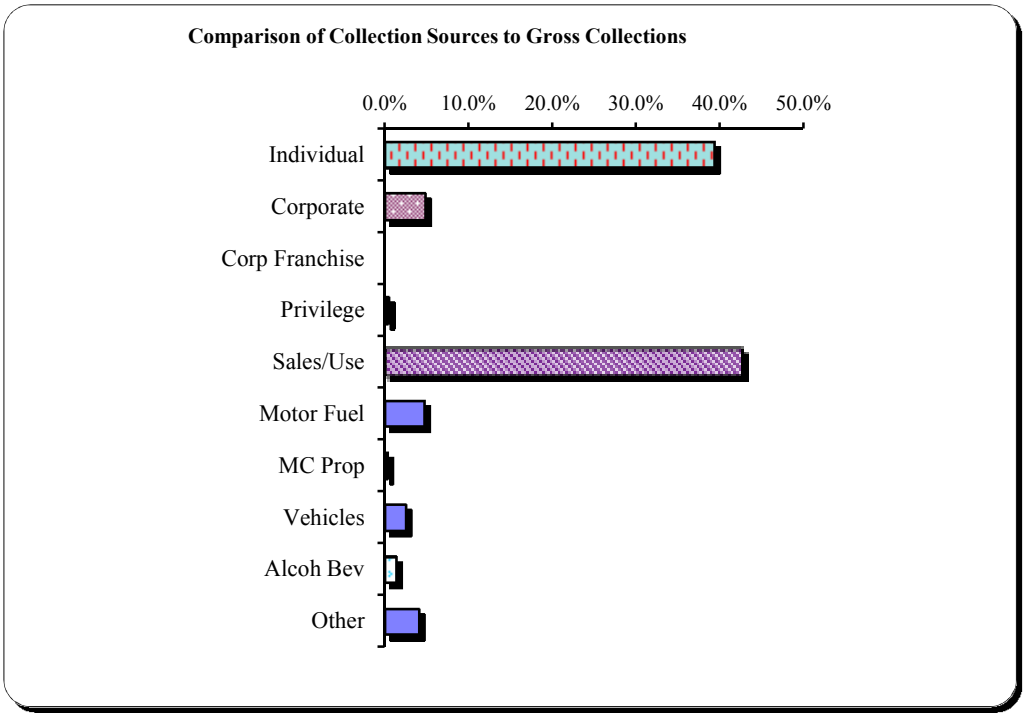
Total Department of Revenue Collections (before refunds) increased by 1.9% compared to the prior fiscal year.



Fiscal Year	Total Collections	Percent Change
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%
2013	$8,914,449,498	1.9%

Gross Total Collections and by Source

Collections by Department of Revenue

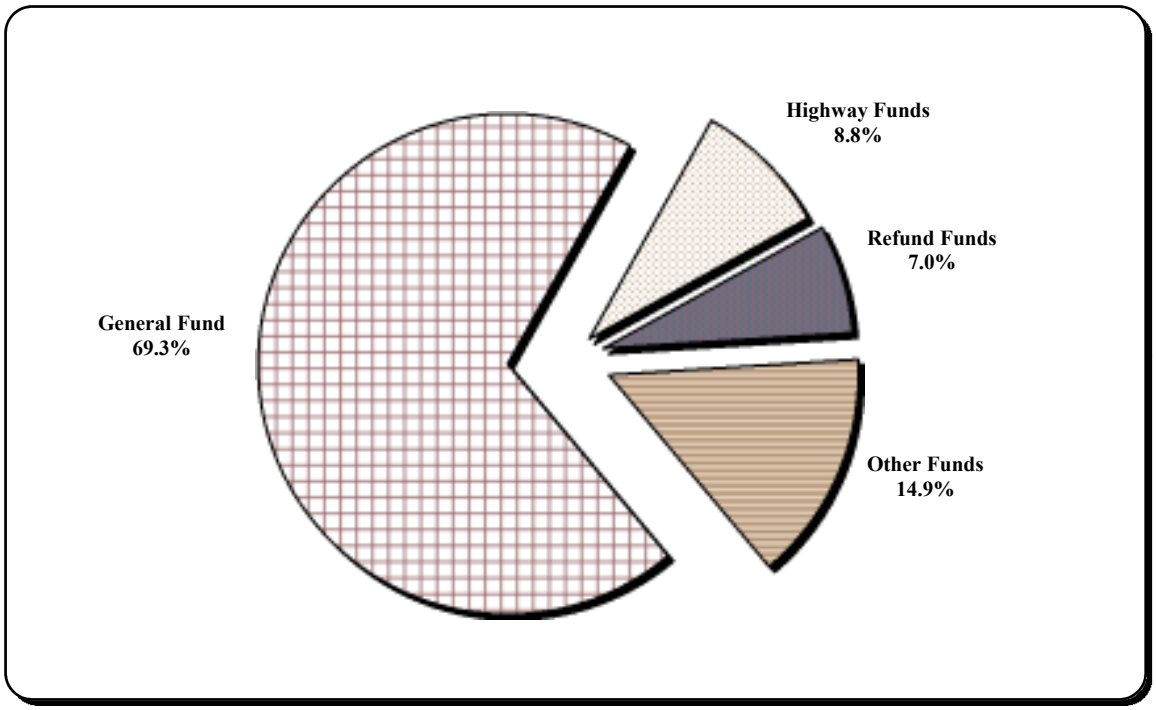


Source	Fiscal Year 2012	Fiscal Year 2013	Percent Change	Percent of FY2013 Total
Individual Income Taxes	$3,467,187,998	$3,504,906,685	1.1%	39.3%
Corporate Income Taxes	$368,937,894	$429,002,937	16.3%	4.8%
Corporate Franchise Tax*	$10,420,081	($8,920,644)	NA	NA
Privilege Taxes	$30,923,168	$34,538,804	11.7%	0.4%
State and Local Sales and Use Taxes	$3,712,543,484	$3,797,395,634	2.3%	42.6%
Motor Fuel Taxes	$439,069,853	$419,608,676	-4.4%	4.7%
Property Taxes: Motor Carrier	$25,452,422	$29,027,446	14.0%	0.3%
Division of Vehicles	$206,089,288	$221,688,973	7.6%	2.5%
Alcoholic Beverage Control	$123,729,196	$125,719,384	1.6%	1.4%
Other Taxes and Fees	$362,783,184	$361,481,603	-0.4%	4.1%
Total	$8,747,136,568	$8,914,449,498	1.9%	100.0%

*Corporate Franchise Tax repealed effective Tax Year 2011.

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



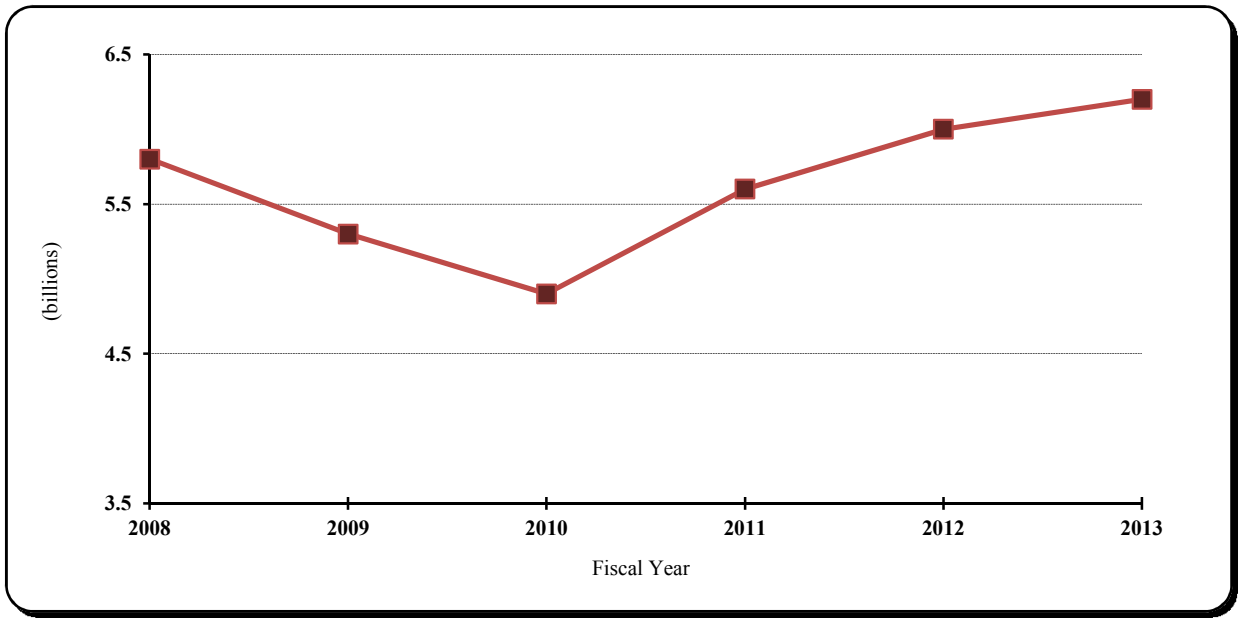
Fund	Fiscal Year 2012	Fiscal Year 2013	Percent Change	Fiscal Year 2013 Percent Total
State General Fund	$6,014,616,578	$6,173,763,811	2.6%	69.3%
All Highway Funds	$774,094,546	$788,609,467	1.9%	8.8%
All Refund Funds	$649,023,935	$625,388,544	-3.6%	7.0%
Other Funds	$1,309,401,509	$1,326,687,676	1.3%	14.9%
Total	$8,747,136,568	$8,914,449,498	1.9%	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 2013 State General Fund Collections increased by 2.6% compared to the prior fiscal year.



General Fund Collections by Source

Source	Fiscal Year 2012	Fiscal Year 2013	Percent Change
Motor Carrier Property Tax *	$24,814,279	$28,854,564	16.3%
Individual Income Tax	$2,908,027,441	$2,931,167,870	0.8%
Corporate Income	$284,465,835	$371,324,171	30.5%
Corporate Franchise Tax**	$4,017,859	($9,930,135)	NA
Privilege	$25,848,967	$32,073,164	24.1%
Estate Tax***	$694,306	($21,722)	NA
Sales Tax	$2,136,353,321	$2,184,573,272	2.3%
Use Tax	$325,339,225	$340,044,216	4.5%
Alcoholic Beverage Taxes, Fees, Fines	$92,329,435	$94,249,042	2.1%
Cigarette/Tobacco Tax	$103,639,653	$98,984,780	-4.5%
Mineral Tax	$107,253,496	$100,130,594	-6.6%
Other ****	$1,832,761	$2,313,995	26.3%
Total	$6,014,616,578	$6,173,763,811	2.6%

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

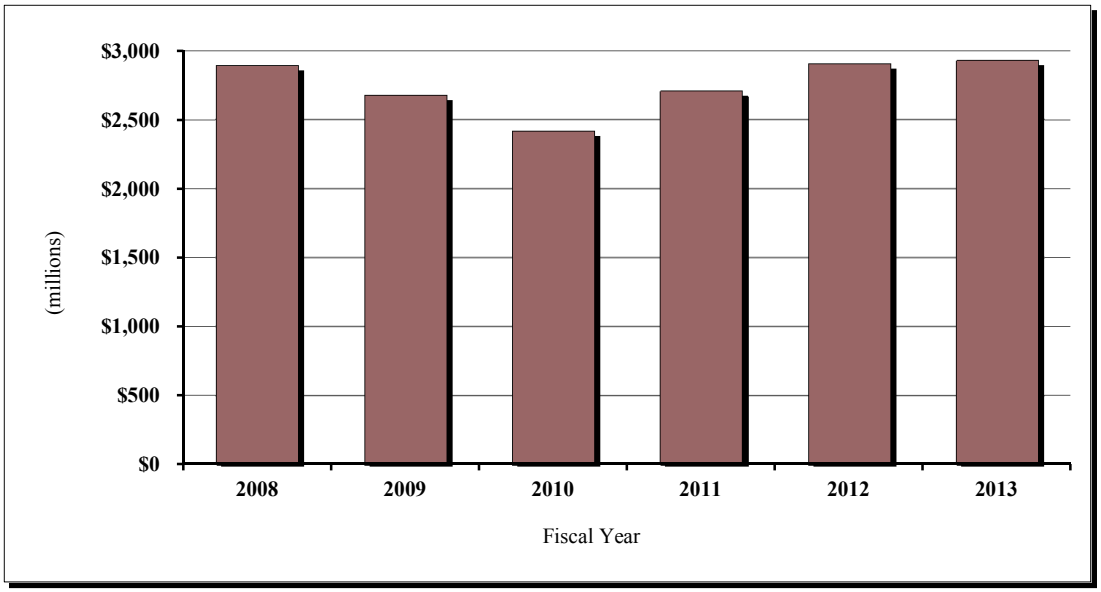
** Corporate Franchise Tax was repealed effective Tax Year 2011.

***There is no estate tax for estates of decedents dying after December 31, 2009.

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

Individual Income Tax Amount to the State General Fund after Refunds

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

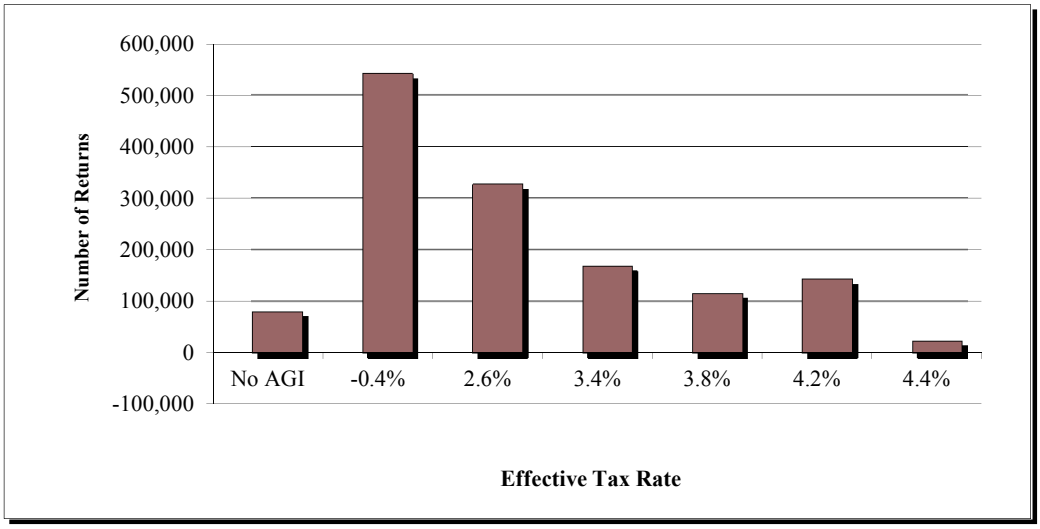


Fiscal Year	Amount Collected	Percent Change
2008	$2,896,652,759	6.9%
2009	$2,681,999,988	(7.4%)
2010	$2,418,208,421	-9.8%
2011	$2,709,716,820	12.1%
2012	$2,908,027,441	7.3%
2013	$2,931,167,870	0.8%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2011

Number of Returns Within Each Effective Tax Rate



Effective Tax Rate on Adjusted Gross Income *	Kansas Adjusted Gross Income Brackets	Number of Returns	Kansas Adjusted Gross Income	Tax Liability After All Credits
	No KAGI -	80,849	($1,624,848,160)	($6,310,026)
-0.45%	$0 - $25,000	543,085	$6,290,598,642	($28,104,858)
2.61%	$25,000 - $50,000	328,360	$11,835,518,839	$308,977,242
3.37%	$50,000 - $75,000	169,117	$10,377,844,380	$350,117,327
3.78%	$75,000 - $100,000	116,214	$10,046,186,934	$379,258,144
4.18%	$100,000 $250,000	143,848	$20,172,430,285	$843,506,585
4.45%	$250,000 - Over	23,895	$16,072,082,742	$715,000,916
3.50%	Total Kansas Residents	1,405,368	$73,169,813,662	$2,562,445,330

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

KDOR Checkoff donations	Number of Taxpayers	Dollars Donated
Meals on Wheels	7,852	$130,565
Non Game Wildlife	7,902	$103,987
WWII Military Emergency Relief	5,593	$89,743
Breast Cancer Research	5,934	$79,422
Total	27,281	$403,717

Individual Income Tax for Tax Year 2011 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Rank
Allen	6,749	245,233,817	7,730,493	0.3%	$1,145	84
Anderson	3,980	124,190,700	4,146,817	0.2%	$1,042	95
Atchison	7,399	286,652,295	8,229,882	0.3%	$1,112	88
Barber	2,557	125,456,394	4,927,697	0.2%	$1,927	13
Barton	13,343	642,210,300	23,847,773	1.0%	$1,787	23
Bourbon	6,981	233,279,478	6,202,756	0.3%	$889	102
Brown	4,865	198,044,709	6,515,001	0.3%	$1,339	65
Butler	32,019	1,801,818,956	68,145,989	2.8%	$2,128	8
Chase	1,389	52,921,726	1,774,219	0.1%	$1,277	72
Chautauqua	1,762	64,530,757	1,812,699	0.1%	$1,029	97
Cherokee	9,213	343,061,077	6,363,327	0.3%	$691	105
Cheyenne	1,462	52,909,171	2,036,169	0.1%	$1,393	58
Clark	1,115	70,836,034	2,085,441	0.1%	$1,870	15
Clay	4,113	163,011,056	5,317,321	0.2%	$1,293	69
Cloud	4,498	162,001,939	5,192,463	0.2%	$1,154	83
Coffey	4,354	207,116,672	7,758,945	0.3%	$1,782	24
Comanche	945	60,709,087	2,602,317	0.1%	$2,754	2
Cowley	16,845	700,895,850	21,606,683	0.9%	$1,283	70
Crawford	17,759	665,693,267	19,138,407	0.8%	$1,078	91
Decatur	1,437	58,587,745	1,798,217	0.1%	$1,251	74
Dickinson	9,714	416,124,262	12,187,727	0.5%	$1,255	73
Doniphan	3,605	178,226,288	3,566,595	0.1%	$989	100
Douglas	49,708	2,454,111,796	88,857,936	3.7%	$1,788	22
Edwards	1,602	76,383,866	2,845,701	0.1%	$1,776	26
Elk	1,423	239,378,519	1,592,050	0.1%	$1,119	87
Ellis	14,190	676,351,037	25,661,106	1.1%	$1,808	19
Ellsworth	3,042	315,950,463	4,088,552	0.2%	$1,344	63
Finney	17,795	781,263,063	25,956,672	1.1%	$1,459	52
Ford	15,938	657,362,979	20,983,564	0.9%	$1,317	67
Franklin	13,073	534,321,148	16,311,081	0.7%	$1,248	75
Geary	11,895	836,599,245	10,697,168	0.4%	$899	101
Gove	1,515	72,449,185	2,805,072	0.1%	$1,852	17
Graham	1,417	57,683,865	2,226,308	0.1%	$1,571	42
Grant	3,326	135,275,580	5,764,248	0.2%	$1,733	31
Gray	2,893	152,874,066	6,469,558	0.3%	$2,236	6
Greeley	687	30,179,091	1,212,643	0.0%	$1,765	28
Greenwood	3,199	121,694,207	3,485,470	0.1%	$1,090	90
Hamilton	1,148	51,542,751	2,040,368	0.1%	$1,777	25
Harper	3,095	175,280,173	6,579,636	0.3%	$2,126	9
Harvey	18,482	830,896,484	28,406,264	1.2%	$1,537	44
Haskell	1,808	74,405,170	3,447,568	0.1%	$1,907	14
Hodgeman	1,048	46,736,338	1,730,371	0.1%	$1,651	36
Jackson	6,994	267,771,263	8,524,877	0.4%	$1,219	79
Jefferson	9,343	427,236,539	13,983,180	0.6%	$1,497	46
Jewell	1,658	61,013,476	1,821,229	0.1%	$1,098	89
Johnson	272,177	21,148,361,184	720,133,735	29.6%	$2,646	3
Kearny	1,913	90,048,823	3,199,298	0.1%	$1,672	33
Kingman	3,905	177,221,352	5,953,229	0.2%	$1,525	45
Kiowa	1,257	57,458,589	2,029,070	0.1%	$1,614	40
Labette	10,829	352,235,967	7,728,814	0.3%	$714	104
Lane	962	42,841,733	1,795,413	0.1%	$1,866	16
Leavenworth	30,750	1,409,719,831	44,095,836	1.8%	$1,434	55
Lincoln	1,729	81,398,805	1,772,812	0.1%	$1,025	98
Linn	4,643	168,962,557	4,852,416	0.2%	$1,045	94
Logan	1,473	75,001,166	2,378,809	0.1%	$1,615	39
Lyon	15,920	575,010,570	18,232,390	0.7%	$1,145	85
Marion	5,959	233,320,972	7,290,993	0.3%	$1,224	78
Marshall	5,555	232,561,135	7,762,764	0.3%	$1,397	57

Individual Income Tax for Tax Year 2011 by County

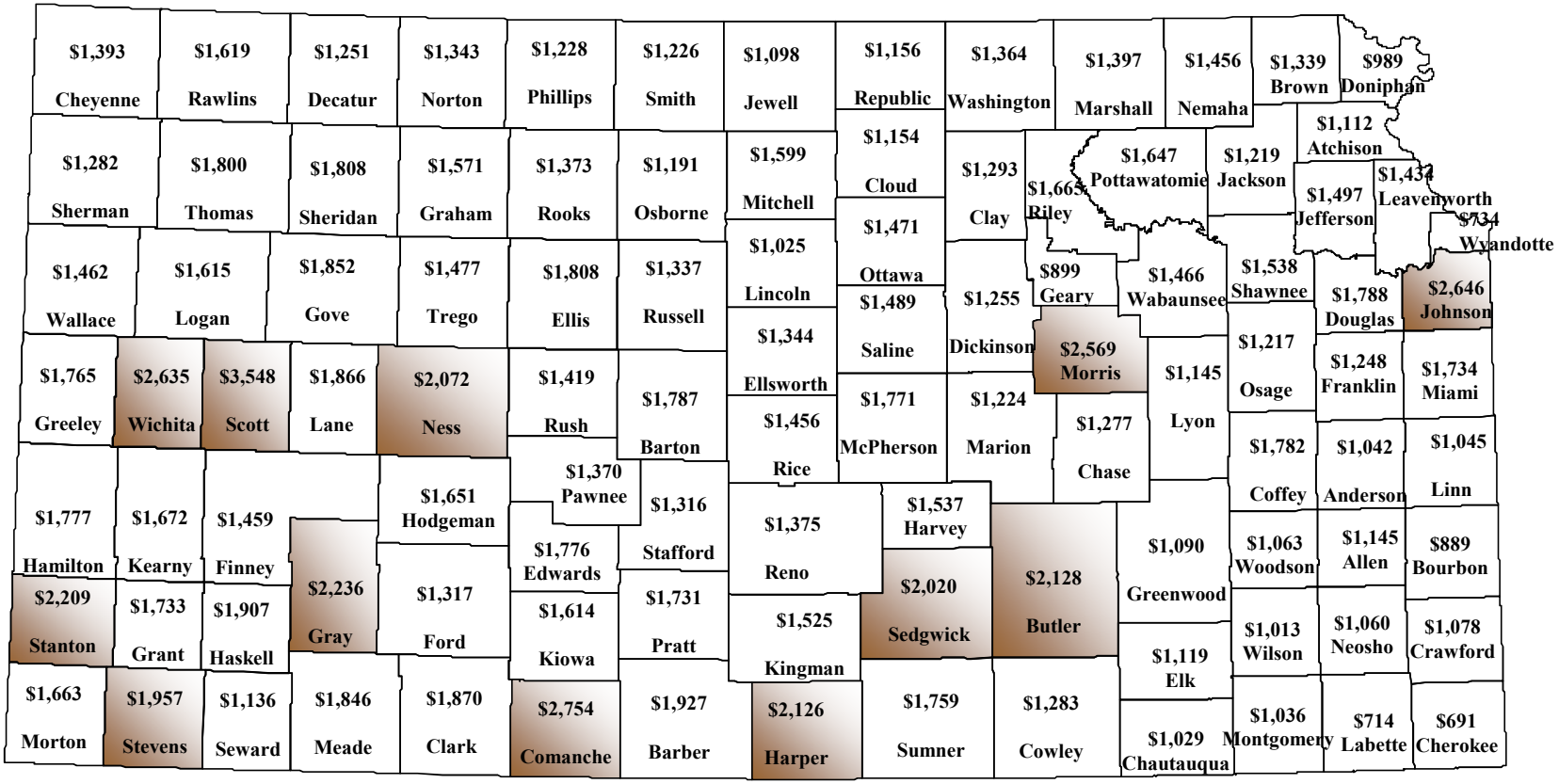
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Rank
McPherson	14,683	723,910,758	26,008,526	1.1%	$1,771	27
Meade	1,899	90,713,498	3,504,802	0.1%	$1,846	18
Miami	14,151	732,602,046	24,541,296	1.0%	$1,734	30
Mitchell	3,431	151,285,045	5,486,093	0.2%	$1,599	41
Montgomery	16,454	588,080,163	17,052,583	0.7%	$1,036	96
Morris	2,835	189,800,681	7,282,000	0.3%	$2,569	5
Morton	1,595	79,984,273	2,651,771	0.1%	$1,663	35
Nemaha	4,761	225,793,871	6,931,341	0.3%	$1,456	53
Neosho	7,631	289,201,384	8,086,982	0.3%	$1,060	93
Ness	1,560	82,061,369	3,232,265	0.1%	$2,072	10
Norton	2,637	109,201,599	3,540,836	0.1%	$1,343	64
Osage	8,146	311,368,531	9,913,884	0.4%	$1,217	80
Osborne	1,805	69,966,660	2,150,040	0.1%	$1,191	81
Ottawa	2,950	127,149,725	4,339,147	0.2%	$1,471	49
Pawnee	3,247	135,093,068	4,448,882	0.2%	$1,370	61
Phillips	2,909	109,542,347	3,573,175	0.1%	$1,228	76
Pottawatomie	10,082	496,020,560	16,603,155	0.7%	$1,647	37
Pratt	4,890	214,507,879	8,464,964	0.3%	$1,731	32
Rawlins	1,285	55,658,150	2,080,085	0.1%	$1,619	38
Reno	31,293	1,289,114,575	43,032,270	1.8%	$1,375	59
Republic	2,617	99,539,059	3,026,450	0.1%	$1,156	82
Rice	4,684	199,094,201	6,819,206	0.3%	$1,456	54
Riley	24,330	1,104,057,786	40,517,724	1.7%	$1,665	34
Rooks	2,709	106,720,873	3,719,262	0.2%	$1,373	60
Rush	1,697	68,922,675	2,407,983	0.1%	$1,419	56
Russell	3,594	136,009,047	4,805,557	0.2%	$1,337	66
Saline	28,444	1,267,773,829	42,352,496	1.7%	$1,489	47
Scott	2,440	204,132,711	8,658,237	0.4%	$3,548	1
Sedgwick	244,586	13,061,839,156	494,115,792	20.3%	$2,020	11
Seward	10,848	387,743,594	12,322,492	0.5%	$1,136	86
Shawnee	97,000	4,249,770,114	149,156,240	6.1%	$1,538	43
Sheridan	1,363	58,469,227	2,464,804	0.1%	$1,808	20
Sherman	3,145	117,887,379	4,032,783	0.2%	$1,282	71
Smith	2,015	73,076,632	2,469,709	0.1%	$1,226	77
Stafford	2,235	89,850,768	2,940,429	0.1%	$1,316	68
Stanton	973	54,168,156	2,149,305	0.1%	$2,209	7
Stevens	2,426	117,807,282	4,748,009	0.2%	$1,957	12
Sumner	10,805	531,878,164	19,003,035	0.8%	$1,759	29
Thomas	4,075	193,097,707	7,334,719	0.3%	$1,800	21
Trego	1,552	64,140,960	2,293,072	0.1%	$1,477	48
Wabaunsee	3,237	141,453,796	4,744,688	0.2%	$1,466	50
Wallace	750	32,320,836	1,096,202	0.0%	$1,462	51
Washington	3,313	128,845,730	4,517,909	0.2%	$1,364	62
Wichita	1,828	121,922,850	4,815,948	0.2%	$2,635	4
Wilson	4,668	371,136,029	4,730,160	0.2%	$1,013	99
Woodson	1,704	57,501,027	1,811,331	0.1%	$1,063	92
Wyandotte	75,711	2,565,907,896	55,537,868	2.3%	$734	103
KS Residents with county indicator	1,379,448	72,250,538,234	2,431,218,646		$1,762	
KS Residents with no county indicator	25,560	$919,275,428	$131,226,684		$5,134	
Total Residents	1,405,008	73,169,813,662	2,562,445,330	86.9%	$1,824	
Non-Residents	282,401	$73,006,502,374	$385,207,665	13.1%	$1,364	
All Taxpayers	1,687,409	146,176,316,036	2,947,652,995	100.0%	$1,747	

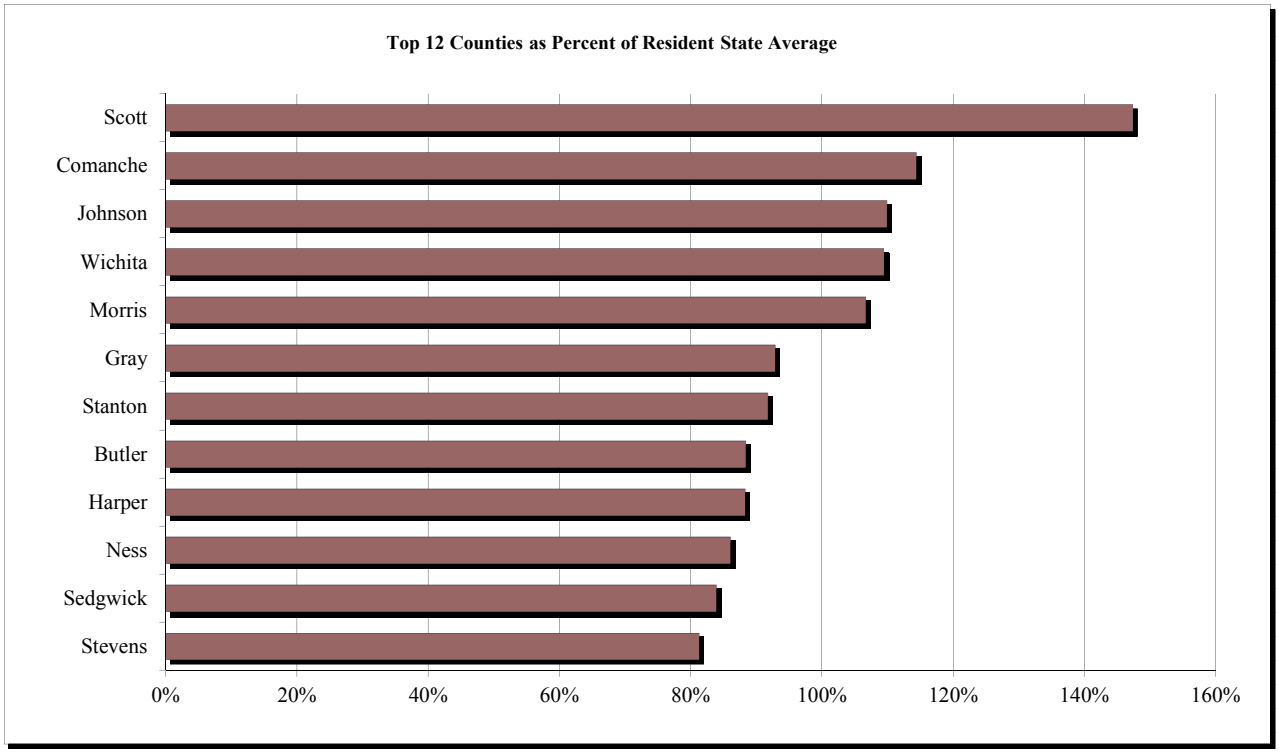
Individual Income Tax Liability Tax Year 2011

The map below shows each county's average tax liability per return. The twelve shaded areas display the counties with the highest average tax liability per return.

Top 12 counties with highest average tax liability per return



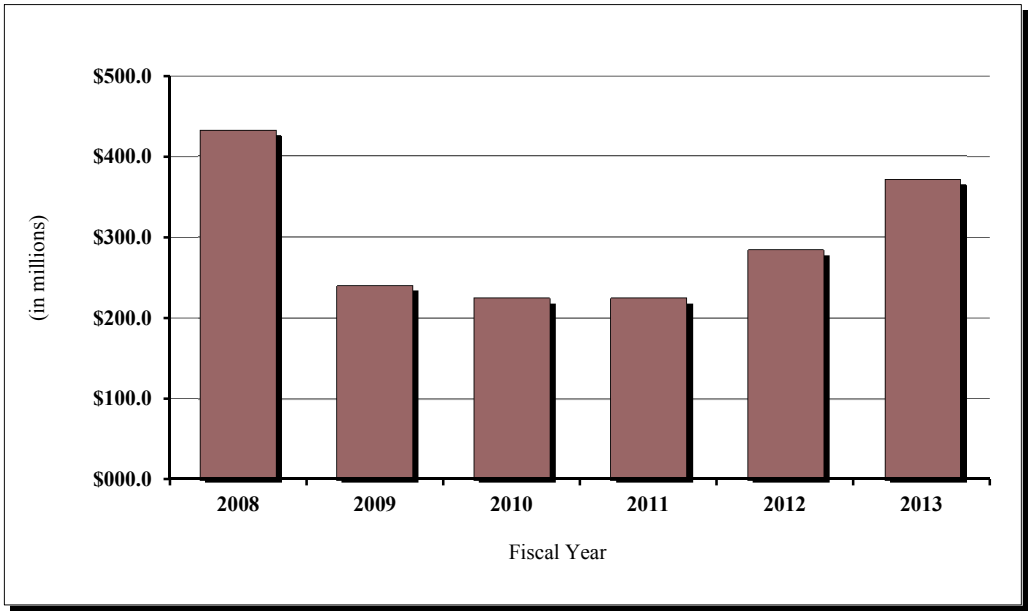
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2011



Top 12 Counties	Average Tax Liability	Rank	Top 12 Counties as a Percent of Resident Average
Scott	$3,548	1	147%
Comanche	$2,754	2	114%
Johnson	$2,646	3	110%
Wichita	$2,635	4	109%
Morris	$2,569	5	107%
Gray	$2,236	6	93%
Stanton	$2,209	7	92%
Butler	$2,128	8	88%
Harper	$2,126	9	88%
Ness	$2,072	10	86%
Sedgwick	$2,020	11	84%
Stevens	$1,957	12	81%
Average Kansas Residents (top 12 counties)	$2,408		100%

Corporate Income Tax Amount to the State General Fund after Refunds

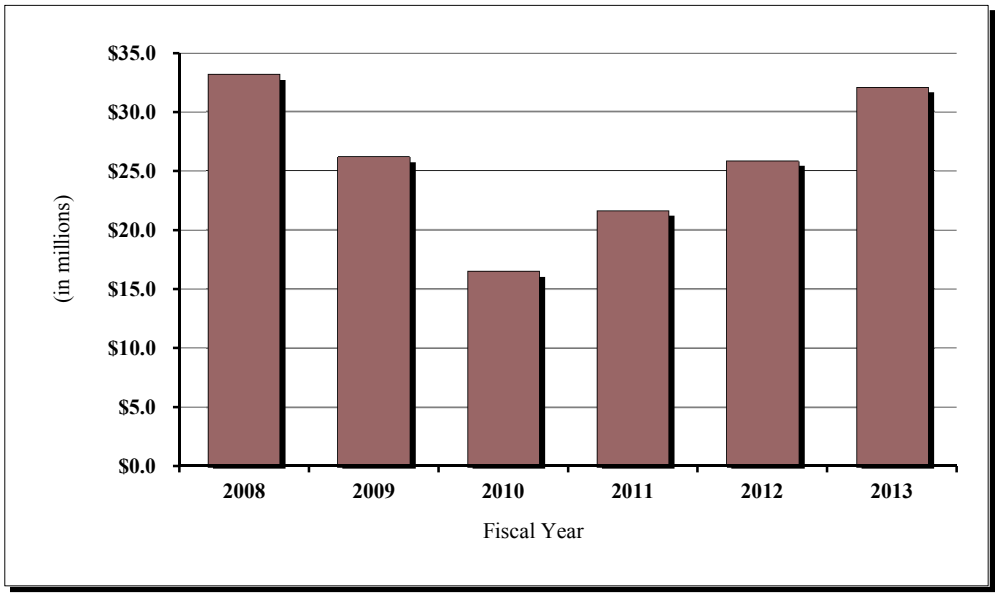
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



Fiscal Year	Amount Collected	Percent Change
2008	$432,077,732	-2.3%
2009	$240,258,082	-44.4%
2010	$224,940,015	-6.4%
2011	$224,865,499	0.0%
2012	$284,465,835	26.5%
2013	$371,324,171	30.5%

Financial Institution Privilege Tax Amount to the State General Fund after Refunds

The privilege tax is imposed on financial institutions doing business in Kansas. The tax is levied on an institution's taxable income for the preceding year; the surtax on taxable income over $25,000. For all tax years after December 31, 1997 the normal tax for all privilege taxpayers is 2.25% of net income. The surtax is 2.125% for banks and 2.25% for savings and loans and trust companies.



Fiscal Year	Amount Collected	Percent Change
2008	$33,160,072	6.5%
2009	$26,192,327	-21.0%
2010	$16,514,735	-36.9%
2011	$21,651,339	31.1%
2012	$25,848,967	19.4%
2013	$32,073,164	24.1%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2011 Returns Filed In Calendar Year 2012

Corporate Income Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	18,372	59.0%	($9,155,219)	-2.2%
$0 - $75,000	12,072	38.7%	$49,901,073	12.1%
$75,000.01 - $100,000	123	0.4%	$9,642,152	2.3%
$100,000.01 - $500,000	425	1.4%	$84,160,921	20.4%
$500,000.01 - $1,000,000	81	0.3%	$47,605,409	11.6%
$1,000,000.01 - Over	88	0.3%	$229,932,590	55.8%
		0		
Total	31,161	100.0%	$412,086,926	100.0%

Bank Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	112	26.9%	$0	0.0%
$0 - $500,000	127	30.5%	$1,019,178	5.0%
$500,000.01 - $1,000,000	57	13.7%	$1,817,507	9.0%
$1,000,000.01 - Over	120	28.8%	$17,431,932	86.0%
Total	416	100.0%	$20,268,617	100.0%

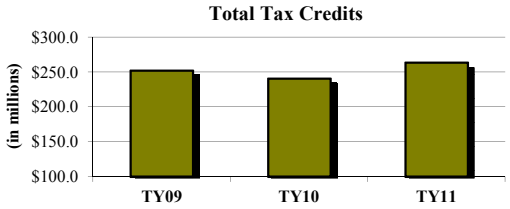
Savings and Loan Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	10	25.0%	($550)	0.0%
$0 - $500,000	9	22.5%	$53,392	1.1%
$500,000.01 - $1,000,000	4	10.0%	$151,112	3.1%
$1,000,000.01 - Over	17	42.5%	$4,655,224	95.8%
Total	40	100.0%	$4,859,178	100.0%

Tax Year 2011 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2009	TY 2010	TY 2011
Corporate Income Tax	$ 88,695,982	$ 65,863,492	$ 82,244,941
Individual Income Tax	$ 159,815,490	$ 171,455,718	$ 177,685,951
Privilege Tax	$ 3,581,719	$ 3,565,473	$ 3,817,308
Total Tax Credits	$ 252,093,191	$ 240,884,683	$ 263,748,200



Totals include confidential amounts.

Adoption Credit - $1,631,065
K.S.A. 79-32,202 - First effective for taxable years commencing after 12/31/95.
Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return.

Agricultural Loan Interest Reduction Credit - $0
K.S.A. 79-32,181a; 79-1126a - Effective for taxable years commencing after 12/31/99.
A state bank, national banking association, production credit association, or agricultural credit association chartered by the Farm Credit Administration which extends or renews an agricultural production loan to an eligible agricultural production borrower at an interest rate which is at least one whole percentage point (1%) less than the lowest interest rate made on loans with equivalent collateral or which reduces the rate of interest being charged on any outstanding agricultural production loan to an eligible agricultural borrower by at least one whole percentage point (1%) shall receive a credit against their tax liability.

Agritourism Liability Insurance Credit - $2,887
K.S.A. 74-50,173 - Effective for all taxable years commencing after 12/31/03.
An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism acitivity.

Alternative-Fuel Tax Credit - $55,437
K.S.A. 79-32,201 - Effective for taxable years commencing after 12/31/95.
A credit is allowed for any person, association, partnership, limited liability company, limited partnership, or corporation who makes expenditures for a qualified alternative-fuel fueling station or who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas.

Angel Investor Credit - $3,866,626
K.S.A. 74-8133 - Effective for taxable years commencing after 12/31/04.
Any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business shall receive a credit of 50% of the amount invested.

Assistive Technology Contribution Credit - $0
K.S.A. 65-7108 - Effective for taxable years commencing after 12/31/02.
A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed.

Biomass to Energy Credit - $0
K.S.A. 79-32,233 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

Business and Job Development Credit (carryover) - $3,905,363
K.S.A. 79-32,160a - Effective for taxable years commencing after 12/31/95.
Any manufacturing or nonmanufacturing business which invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be entitled to a tax credit.

Business and Job Development Credit (noncarryover) - $1,422,515
K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/76.
A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

Business Machinery and Equipment Credit - $33,066,634
K.S.A. 79-32,206 - Effective for taxable years commencing after 12/31/97.
A taxpayer may be allowed a credit in an amount equal to 20% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

Child Day Care Assistance Credit - $89,511
K.S.A. 79-32,190 - Effective for taxable years commencing after 12/31/88.
A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees.

Child Dependent Care Credit - $9,420,476
K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77.
This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

Community Entrepreneurship Investor Credit - $1,565,230
K.S.A. 74-99c09 - Effective for taxable years commencing after 12/31/05.
An investor making a cash donation of $250 or more in the Kansas community entrepreneurship fund shall receive a credit of 50% of the total amount of cash donation.

Community Service Credit - $3,777,328
K.S.A. 79-32,197 - Effective for taxable years commencing after 12/31/93.
Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.

Declared Disaster Capital Investment Credit - $303,615
K.S.A. 79-32,262 - Effective for taxable years 2008, 2009, and 2010.
An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Iola, Neodesha, or Osawatomie Kansas, or within one mile of the city limits of any such cities as long as the buisness is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the business facility and is limited to $100,000 per taxpayer.

Disabled Access Credit - $24,025
K.S.A. 79-32,176, 177 - Effective for taxable years commencing after 12/31/77.
Individual and business taxpayers who incur certain expenditures to make their property accessible to the disabled; or to employ individuals with a disability may be eligible to receive a tax credit.

Earned Income Credit - $89,042,499
K.S.A. 79-32, 205 - Effective for taxable years commencing after 12/31/97.
The credit is available to resident taxpayers in an amount equal to 18% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

Electric Cogeneration Credit - Amount withheld for confidentiality.
K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12
A taxpayer that makes investment in a new renewable electric cogeneration facility shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first $50,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds $50,000,000.

Environmental Compliance Credit - $0
K.S.A. 79-32,222 - Effective for taxable years commencing after 12/31/06.
A taxpayer that makes required expenditures in an existing refinery to comply with environmental standards or requirements established pursuant to federal or state statutes or regulations, adopted after December 31, 2006, shall be allowed a credit equal to 100% of the taxpayer's qualified expenditures.

Film Production Credit - Amount withheld for confidentiality.
K.S.A. 79-32,258 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/13.
An eligible film production company that makes direct production expenditures in Kansas that are directly attributable to the production of a film in Kansas may receive an income tax credit of 30% of the direct production expenditures.

Food Sales Tax Refund - $57,237,181
K.S.A. 79-3635 - First effective for calendar year 1978 and forward.
The credit is for sales tax paid on food. There is a $72 credit per exemption claim for a Kansas Adjusted Gross Income of $0 to $13,800; and a $36 credit per exemption claim for a Kansas Adjusted Gross Income of $13,801 to $27,600.

High Performance Incentive Program - $29,404,660
K.S.A. 74-50,132; K.S.A. 79-32,160a(e) - Effective for taxable years commencing after 12/31/92.
A qualified firm making a cash investment in the training and education of its employees may be eligible to receive a tax credit. A credit may also be available for those qualified firms that make an investment in a qualified business facility.

Higher Education Deferred Maintenance Tax Credit - $1,488,775
K.S.A. 74-32,261 - Effective for taxable years 2008, 2009, 2010, 2011, and 2012.
A taxpayer that makes a contribution to a designated community college for capital improvement or a designated technical college for deferred maintenance or the purchase of technology or equipment may receive a tax credit in the amount of 60% of the contribution. A taxpayer that makes a contribution to a designated university for deferred maintenance may receive a tax credit in the amount of 50% of the contribution.

Historic Preservation Credit - $8,468,167
K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/00.
A tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

Historic Site Contribution Credit - $71,797
K.S.A. 79-32,211a - Effective for taxable years commencing after 12/31/06 and prior to 7/1/12.
Any taxpayer which contributes, gifts, or donates to a stateowned historic site or an organization which is exempt from federal icome taxation pursuant to Section 50(c)(3) of the federal internal revenue code of 1986, which such organization owns and operates an historic site, to be used for the purpose of restoration, preservation or operation of such state-owned historic site or historic site of the establishment or maintenance of an endowment to provide for the future stability of such state-owned historic site or historic site shall be allowed a credit equal to 50% of the contribution, gift, or donation. The amount of the credit shall not exceed $2500 for any one taxpayer in any taxable year.

Individual Development Account Credit - $390,683
K.S.A. 74-50,208 - Effective for taxable years commencing after 12/31/04.
Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit of 50% of the amount contributed.

Integrated Coal Gasification Power Plant Credit - $0
K.S.A. 79-32,239 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in an integrated coal gasification power plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

Law Enforcement Training Center Credit - $0
K.S.A. 79-32,242 - Effective for taxable years commencing after 12/31/05.
Any business firm which contributes cash to the Kansas Law Enforcement Training Center to be used by the Center for the purpose of providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of officers shall be allowed a credit that shall not exceed 50% of the total amount contributed.

National Guard and Reserve Employer Credit - $0
K.S.A. 79-32,244 - Effective for taxable years 2006, 2007, and 2008.
An income tax credit shall be allowed for employing a member of the Kansas Army and Air National Guard or a member of a Kansas unit of the Reserved Forces of the United States who was federally activated and deployed on or after August 7, 1990. The credit is 25% of the amount paid as salary or compensation, not to exceed $7,000 for each member employed.

Nitrogen Fertilizer Plant Credit - $0
K.S.A. 79-32,229 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in a nitrogen fertilizer plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

Petroleum Refinery Credit - Amount withheld for confidentiality.
K.S.A. 79-32,218 - - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

Plugging of an Abandoned Oil or Gas Well Credit - Amount withheld for confidentiality.
K.S.A. 79-32, 207 - Effective for taxable years commencing after 12/31/97.
Taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission shall be allowed a credit in the amount of 50% of the expenditures made for taxable years beginning after 12/31/97.

Qualifying Pipeline Credit - Amount withheld for confidentialty.
K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.
A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first $250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds $250,000,000.

Regional Foundation Credit - $996,963
K.S.A. 74-50,154 - Effective for taxable years commencing after 12/31/03 and prior to 1/1/13.
Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 75% of the total amount contributed.

Research & Development Credit - $2,061,777
K.S.A. 79-32,182; K.S.A. 79-32,182a - Effective for taxable years commencing after 12/31/86.
A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research.

Single City Port Authority Credit - Amount withheld for confidentiality.
K.S.A. 79-32,212 - Effective for taxable years 2002 - 2021.
An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002.

Small Employer Health Insurance Credit - $200,918
K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/91 and prior to 1/1/93; second effective for taxable years commencing after 12/31/99.
An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit.

Storage and Blending Equipment Credit - $0
K.S.A. 79-32,252 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12.
A taxpayer that makes a qualified investment in equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first $10,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds $10,000.000.

Swine Facility Improvement Credit - $0
K.S.A. 79-32,204 - Effective for taxable years commencing after 12/31/97.
A credit is allowed for the costs incurred to make required improvements to a qualified swine facility.

TAF Family Contribution Credit - $0
K.S.A. 79-32,200 - Effective for taxable years commencing after 12/31/93.
Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability.

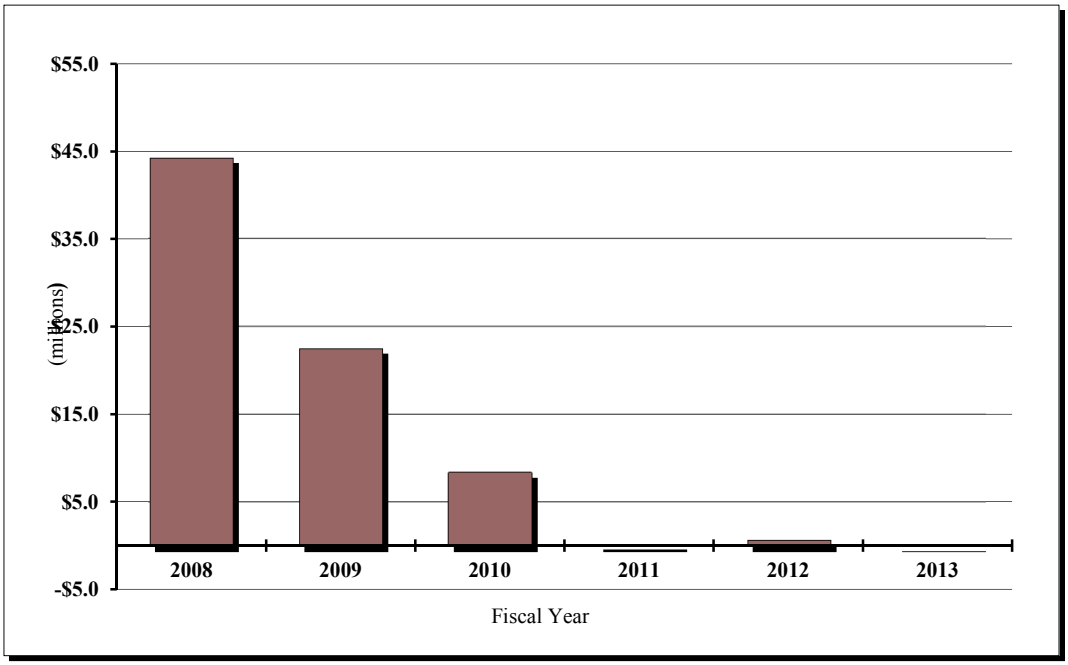
Telecommunications Credit - $3,120,227
K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/01.
A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%.

Venture and Local Seed Capital Credits - $49,408
K.S.A. 74-8205, -8206,- 8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock.

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

Estate Tax Amount to State General Fund

The Kansas "pick-up" estate tax and the Kansas "stand alone" estate tax have been repealed; however they continue to apply, based on the decedent's date of death. Both of these acts are now subject to "sunset" provisions which will cause these taxes to end in 2017 and 2020, respectively. Kansas Estate Tax only applies to estates where the decedent passed away before January 1, 2010.

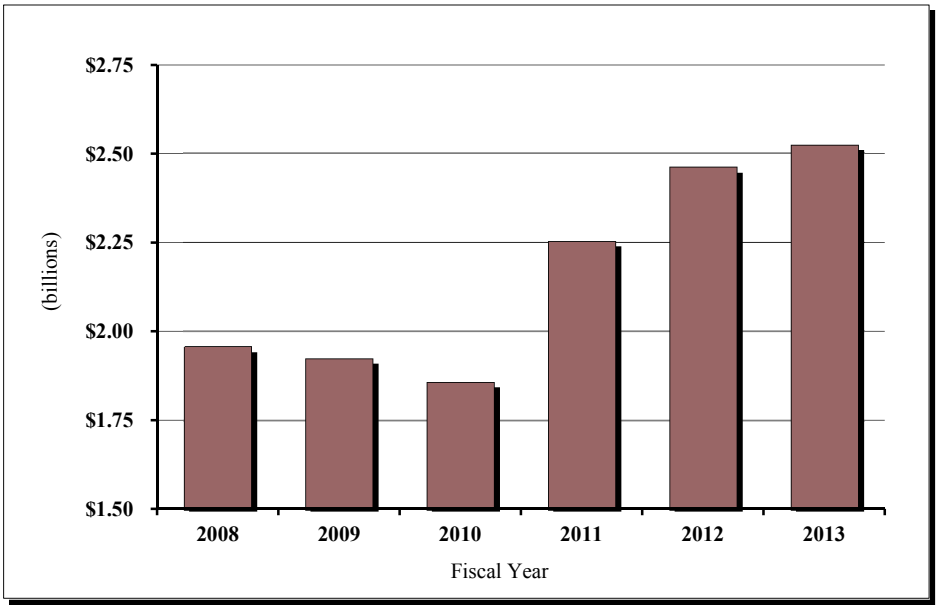


Fiscal Year	Amount Collected	Percent Change
2008	$44,246,913	-20.4%
2009	$22,529,894	-49.1%
2010	$8,396,051	-62.7%
2011	$229,122	-97.3%
2012	$694,306	203.0%
2013	($21,722)	-103.1%

State Retailers' Sales and Compensating Use Taxes Amount to State General Fund

Statewide retailers' sales and compensating use taxes are applied to the sale of tangible personal property, and to specified services at retail. The compensating use tax includes consumers' use, retailers' use, and auto lease tax. The Fiscal Year 2010 state retailers' sales and compensating tax rate is 5.3%, effective Ju1y 1, 2002. Beginning July 1, 2010, Fiscal Year 2011, the tax rate increased to 6.3%.

In Fiscal Year 2013, the state gained $25.9 million from the Streamline Sales Tax Project.



Fiscal Year	State Sales	State Use	State Total	Percent Change
2008	$1,711,398,084	$246,276,790	$1,957,674,874	-4.6%
2009	$1,689,516,431	$235,025,665	$1,924,542,096	-1.7%
2010	$1,652,037,442	$205,539,545	$1,857,576,987	-3.5%
2011	$1,965,388,089	$287,730,261	$2,253,118,350	21.3%
2012	$2,136,353,321	$325,339,225	$2,461,692,546	9.3%
2013	$2,184,573,272	$340,044,216	$2,524,617,488	2.6%

Total Amount State Sales Tax Collections by County

6.3% state sales tax rate effective July 1, 2010

County	FY2012	FY2013	Percent Change	FY2012 Per Capita	FY2012 PC Rank	FY2013 Per Capita*	FY2013 PC Rank*
Allen	$9,544,375	$9,428,414	-1.2%	$716	42	$708	40
Anderson	$4,197,026	$4,351,755	3.7%	$520	80	$550	76
Atchison	$9,302,327	$9,151,463	-1.6%	$554	71	$544	78
Barber	$6,321,228	$7,749,292	22.6%	$1,293	4	$1,594	3
Barton	$30,532,948	$30,828,639	1.0%	$1,097	9	$1,119	10
Bourbon	$8,335,272	$9,008,988	8.1%	$556	70	$605	65
Brown	$6,711,899	$6,641,108	-1.1%	$671	49	$672	50
Butler	$38,244,447	$39,353,037	2.9%	$581	67	$598	67
Chase	$1,109,372	$1,088,774	-1.9%	$394	97	$395	96
Chautauqua	$1,425,196	$1,537,402	7.9%	$398	96	$431	94
Cherokee	$6,889,851	$6,972,926	1.2%	$322	101	$329	101
Cheyenne	$1,376,975	$1,483,576	7.7%	$507	81	$554	74
Clark	$1,126,942	$1,196,723	6.2%	$526	78	$549	77
Clay	$5,155,298	$5,171,294	0.3%	$601	63	$606	63
Cloud	$7,923,833	$8,023,969	1.3%	$846	27	$854	28
Coffey	$5,120,541	$5,538,984	8.2%	$600	64	$651	55
Comanche	$2,096,556	$3,751,827	79.0%	$1,113	7	$1,961	1
Cowley	$22,049,666	$20,946,274	-5.0%	$608	59	$577	68
Crawford	$25,436,308	$25,664,565	0.9%	$649	53	$652	54
Decatur	$1,327,985	$1,349,420	1.6%	$456	86	$470	84
Dickinson	$11,653,830	$11,278,731	-3.2%	$590	65	$571	71
Doniphan	$2,619,923	$2,613,485	-0.2%	$330	100	$332	99
Douglas	$85,545,286	$87,987,210	2.9%	$762	35	$780	35
Edwards	$1,382,891	$1,351,649	-2.3%	$458	85	$454	89
Elk	$1,268,324	$1,043,291	-17.7%	$451	87	$384	97
Ellis	$41,738,678	$42,190,274	1.1%	$1,452	1	$1,452	4
Ellsworth	$4,292,887	$3,717,537	-13.4%	$662	51	$572	69
Finney	$40,242,737	$41,701,934	3.6%	$1,085	10	$1,121	9
Ford	$31,797,021	$32,255,448	1.4%	$920	20	$928	20
Franklin	$15,748,903	$15,905,999	1.0%	$607	60	$614	62
Geary	$26,770,131	$26,323,897	-1.7%	$758	37	$692	45
Gove	$2,752,005	$2,944,821	7.0%	$1,020	13	$1,079	14
Graham	$2,643,206	$2,714,598	2.7%	$1,001	15	$1,053	15
Grant	$6,084,899	$6,771,051	11.3%	$764	34	$855	27
Gray	$3,525,741	$3,855,004	9.3%	$577	68	$639	58
Greeley	$867,930	$914,543	5.4%	$690	48	$705	41
Greenwood	$3,087,916	$2,941,304	-4.7%	$465	84	$456	88
Hamilton	$1,552,616	$1,674,539	7.9%	$582	66	$635	60
Harper	$5,706,160	$7,155,728	25.4%	$952	17	$1,211	7
Harvey	$21,797,562	$22,027,975	1.1%	$626	55	$632	61
Haskell	$3,263,717	$2,989,120	-8.4%	$762	36	$702	42
Hodgeman	$1,053,933	$1,251,204	18.7%	$536	74	$637	59
Jackson	$5,827,124	$5,845,606	0.3%	$434	90	$435	92
Jefferson	$5,385,733	$5,571,359	3.4%	$284	103	$294	103
Jewell	$1,070,025	$1,123,172	5.0%	$346	99	$369	98
Johnson	$594,208,351	$611,609,490	2.9%	$1,075	12	$1,092	13
Kearny	$1,617,351	$1,845,930	14.1%	$406	95	$465	86
Kingman	$4,879,504	$5,148,648	5.5%	$621	56	$655	53
Kiowa	$2,124,731	$2,166,682	2.0%	$834	29	$868	26
Labette	$12,272,571	$12,163,213	-0.9%	$571	69	$571	70
Lane	$1,506,995	$1,360,929	-9.7%	$862	25	$799	33
Leavenworth	$32,606,398	$33,739,431	3.5%	$422	92	$434	93
Lincoln	$1,307,354	$1,043,464	-20.2%	$407	94	$329	100
Linn	$3,563,790	$4,188,362	17.5%	$371	98	$444	91
Logan	$2,703,075	$2,703,126	0.0%	$971	16	$971	17
Lyon	$25,048,140	$24,692,877	-1.4%	$742	39	$732	38
Marion	$5,329,950	$5,233,849	-1.8%	$425	91	$424	95

Total Amount State Sales Tax Collections by County

6.3% state sales tax rate effective July 1, 2010

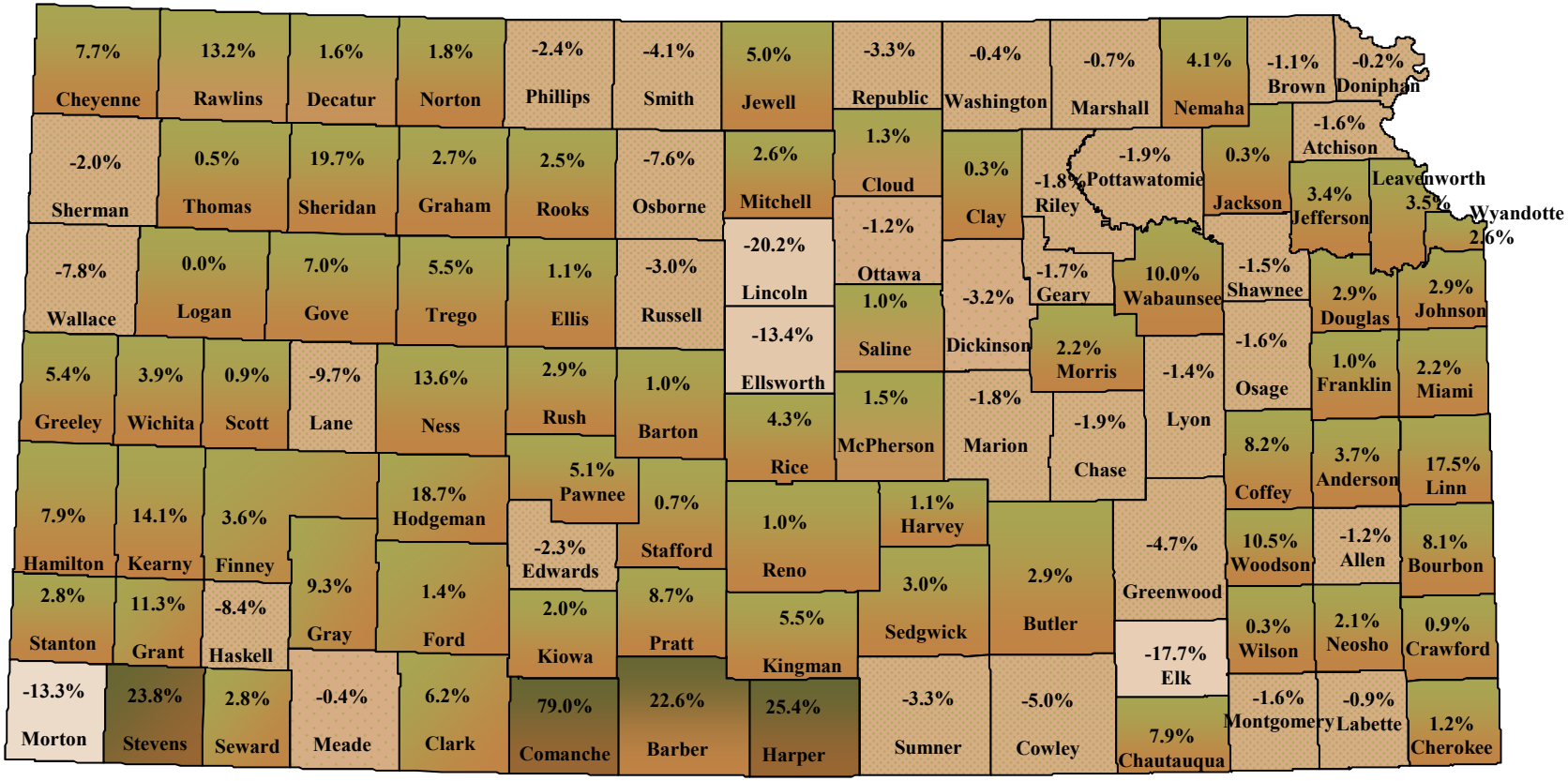
County	FY2012	FY2013	Percent Change	FY2012 Per Capita	FY2012 PC Rank	FY2013 Per Capita*	FY2013 PC Rank*
Marshall	$7,772,881	$7,714,751	-0.7%	$777	31	$770	36
McPherson	$24,156,315	$24,520,615	1.5%	$826	30	$835	31
Meade	$2,488,649	$2,479,690	-0.4%	$549	72	$564	72
Miami	$17,257,250	$17,638,082	2.2%	$528	77	$541	79
Mitchell	$5,427,543	$5,566,400	2.6%	$862	24	$876	24
Montgomery	$24,270,125	$23,870,762	-1.6%	$695	46	$693	44
Morris	$2,875,567	$2,937,587	2.2%	$488	82	$502	82
Morton	$2,458,916	$2,132,736	-13.3%	$769	33	$673	49
Nemaha	$6,695,209	$6,971,405	4.1%	$662	52	$688	46
Neosho	$12,152,369	$12,411,654	2.1%	$739	40	$757	37
Ness	$4,395,101	$4,991,866	13.6%	$1,409	2	$1,627	2
Norton	$3,609,031	$3,675,452	1.8%	$640	54	$655	51
Osage	$4,963,598	$4,882,732	-1.6%	$304	102	$302	102
Osborne	$2,876,772	$2,657,165	-7.6%	$748	38	$698	43
Ottawa	$1,713,250	$1,692,942	-1.2%	$280	104	$279	104
Pawnee	$3,647,588	$3,833,377	5.1%	$520	79	$553	75
Phillips	$3,701,589	$3,614,047	-2.4%	$666	50	$655	52
Pottawatomie	$27,942,601	$27,407,604	-1.9%	$1,275	5	$1,229	6
Pratt	$10,457,853	$11,364,197	8.7%	$1,081	11	$1,168	8
Rawlins	$1,369,613	$1,550,722	13.2%	$545	73	$606	64
Reno	$53,923,735	$54,471,928	1.0%	$835	28	$845	29
Republic	$3,009,219	$2,909,144	-3.3%	$613	57	$599	66
Rice	$6,171,483	$6,438,571	4.3%	$612	58	$645	56
Riley	$51,932,522	$50,975,591	-1.8%	$711	43	$675	48
Rooks	$4,520,167	$4,631,392	2.5%	$872	23	$887	23
Rush	$1,446,354	$1,487,946	2.9%	$447	88	$462	87
Russell	$5,905,482	$5,725,751	-3.0%	$849	26	$824	32
Saline	$61,911,807	$62,531,752	1.0%	$1,109	8	$1,117	11
Scott	$4,572,013	$4,611,907	0.9%	$931	19	$934	19
Sedgwick	$474,382,504	$488,588,858	3.0%	$947	18	$970	18
Seward	$23,433,677	$24,094,774	2.8%	$1,005	14	$1,023	16
Shawnee	$161,445,918	$159,047,736	-1.5%	$902	21	$889	22
Sheridan	$1,854,019	$2,219,540	19.7%	$726	41	$875	25
Sherman	$6,835,151	$6,695,743	-2.0%	$1,129	6	$1,095	12
Smith	$2,669,229	$2,559,525	-4.1%	$696	45	$680	47
Stafford	$2,318,828	$2,335,954	0.7%	$531	76	$536	80
Stanton	$1,364,340	$1,402,394	2.8%	$606	61	$645	57
Stevens	$3,916,503	$4,848,404	23.8%	$698	44	$842	30
Sumner	$12,744,638	$12,328,320	-3.3%	$536	75	$521	81
Thomas	$11,036,661	$11,095,823	0.5%	$1,384	3	$1,397	5
Trego	$2,572,623	$2,713,874	5.5%	$878	22	$909	21
Wabaunsee	$1,741,328	$1,914,950	10.0%	$248	105	$272	105
Wallace	$921,705	$850,023	-7.8%	$604	62	$560	73
Washington	$2,594,344	$2,583,270	-0.4%	$444	89	$449	90
Wichita	$1,570,724	$1,632,097	3.9%	$690	47	$723	39
Wilson	$4,322,854	$4,333,669	0.3%	$465	83	$476	83
Woodson	$1,384,502	$1,529,752	10.5%	$421	93	$467	85
Wyandotte	$122,852,652	$126,093,809	2.6%	$776	32	$792	34
Total Counties	$2,412,662,238	$2,461,850,191		$840		$853	
Miscellaneous	$7,445,286	$7,509,713					
Grand Total	$2,420,107,523	$2,469,359,904	2.0%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2013
Figures might not add from rounding.

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2013 state sales tax collection percentage change over Fiscal Year 2012, by county. Total statewide percent change was a 2.0% increase. The state sales tax rate increased from 5.3% to 6.3% effective July 1, 2010.

Legend:
- -0.1% to -10.0% Decrease
- More than -10.0% Decrease
- 0% - 20.0% Increase
- More than 20.0% Increase

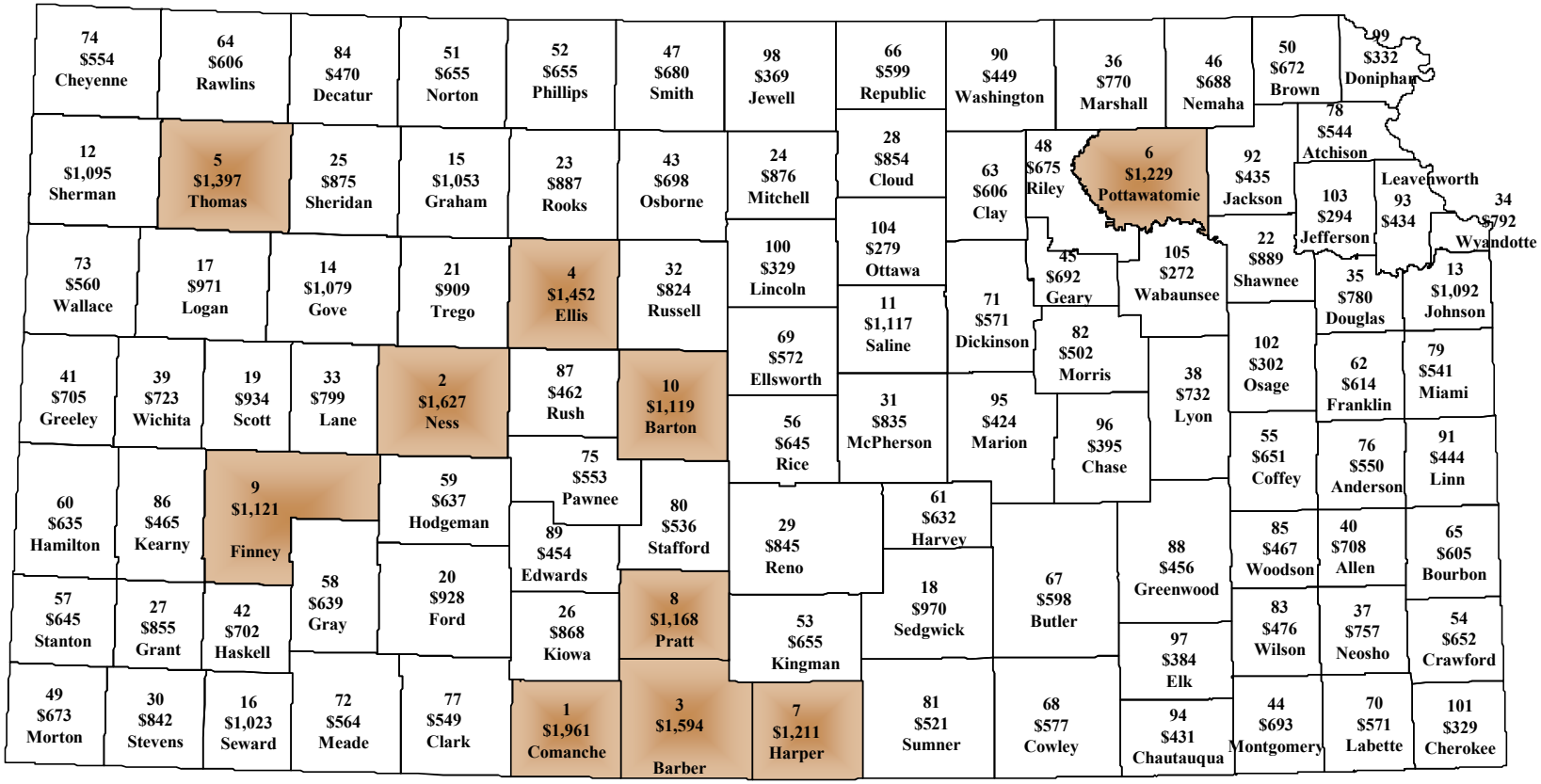


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2013 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state.

Legend: Top 10 Counties



Revised historical data is available upon request.

Total State Sales Tax Collection by the North American Industrial Classification System (NAICS)

Effective July 1, 2010 the state tax rate increased 1% from 5.3% to 6.3%.

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

North American Industry Classification		FY 2012		FY 2013	Percent Change
11 Agriculture, Forestry, Fishing and Hunting					
111 Crop Production	$	1,772,999	$	1,845,347	4.1%
112 Animal Production	$	235,791	$	233,034	4.1%
114 Fishing, Hunting and Trapping	$	478,805	$	1,026,881	109.2%
115 Agriculture and Forestry Support Activities	$	2,538,893	$	2,466,601	-2.8%
2-digit Total	**$**	**5,026,488**	**$**	**5,571,863**	**10.9%**
21 Mining					
211 Oil and Gas Extraction	$	1,878,453	$	1,901,695	1.2%
212 Mining (except Oil and Gas)	$	2,003,390	$	2,461,359	22.9%
213 Support Activities for Mining	$	20,986,700	$	23,502,322	12.0%
2-digit Total	**$**	**24,868,543**	**$**	**27,865,376**	**12.1%**
22 Utilities					
221 Utilities	$	71,060,967	$	77,491,198	9.0%
2-digit Total	**$**	**71,060,967**	**$**	**77,491,198**	**9.0%**
23 Construction					
236 Construction of Buildings	$	10,006,610	$	9,870,665	-1.4%
237 Heavy and Civil Engineering Construction	$	15,807,980	$	18,047,020	14.2%
238 Specialty Trade Contractors	$	55,624,814	$	56,517,516	1.6%
2-digit Total	**$**	**81,439,403**	**$**	**84,435,202**	**3.7%**
31-33 Manufacturing					
311 Food Mfg	$	2,982,888	$	3,200,708	7.3%
312 Beverage and Tobacco Product Mfg	$	1,689,135	$	1,683,578	-0.3%
313 Textile Mills	$	175,866	$	254,171	44.5%
314 Textile Product Mills	$	591,724	$	633,966	7.1%
315 Apparel Mfg	$	386,017	$	541,051	40.2%
316 Leather and Allied Product Mfg	$	44,206	$	38,585	-12.7%
321 Wood Product Mfg	$	2,137,964	$	2,583,841	20.9%
322 Paper Mfg	$	540,611	$	570,060	5.4%
323 Printing and Related Support Activities	$	5,514,581	$	5,807,505	5.3%
324 Petroleum and Coal Products Mfg	$	1,533,178	$	1,635,900	6.7%
325 Chemical Mfg	$	1,343,118	$	2,980,821	121.9%
326 Plastics and Rubber Products Mfg	$	1,377,907	$	1,490,396	8.2%
327 Nonmetallic Mineral Product Mfg	$	14,946,747	$	15,089,029	1.0%
331 Primary Metal Mfg	$	297,988	$	335,248	12.5%
332 Fabricated Metal Product Mfg	$	6,557,856	$	6,770,006	3.2%
333 Machinery Mfg	$	4,044,473	$	3,979,265	-1.6%
334 Computer and Electronic Product Mfg	$	3,028,198	$	2,527,082	-16.5%
335 Electrical Equipment & Applicance Mfg	$	704,661	$	732,579	4.0%
336 Transportation Equipment Mfg	$	3,435,325	$	2,063,097	-39.9%
337 Furniture and Related Product Mfg	$	2,162,372	$	2,159,759	-0.1%
339 Miscellaneous Mfg	$	3,493,313	$	3,850,659	10.2%
2-digit Total	**$**	**56,988,128**	**$**	**58,927,307**	**3.4%**
42 Wholesale Trade					
423 Merchant Wholesalers, Durable Goods	$	88,830,874	$	91,973,906	3.5%
424 Merchant Wholesalers, Nondurable Goods	$	23,566,344	$	24,875,816	5.6%
425 Electronic Markets and Agents and Brokers	$	8,841,215	$	8,342,311	-5.6%
2-digit Total	**$**	**121,238,433**	**$**	**125,192,033**	**3.3%**
44-45 Retail Trade					
441 Motor Vehicle and Parts Dealers	$	300,230,833	$	313,171,888	4.3%
442 Furniture and Home Furnishings Stores	$	52,517,902	$	53,472,935	1.8%
443 Electronics and Appliance Stores	$	41,233,701	$	40,092,542	-2.8%

Total State Sales Tax Collection by the North American Industrial Classification System (NAICS)

Effective July 1, 2010 the state tax rate increased 1% from 5.3% to 6.3%.

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

North American Industry Classification		FY 2012		FY 2013	Percent Change
444 Building Material and Garden Supply Stores	$	140,176,959	$	136,396,966	-2.7%
445 Food and Beverage Stores	$	277,777,882	$	215,588,746	2.8%
446 Health and Personal Care Stores	$	30,967,907	$	31,908,561	3.0%
447 Gasoline Stations	$	62,119,779	$	60,964,405	-1.9%
448 Clothing and Clothing Accessories Stores	$	77,321,936	$	80,128,672	3.6%
451 Sporting Goods, Hobby, Book, & Music Stores	$	45,828,159	$	48,228,834	5.2%
452 General Merchandise Stores	$	305,967,531	$	376,947,589	0.8%
453 Miscellaneous Store Retailers	$	55,522,092	$	51,959,442	-6.4%
454 Nonstore Retailers	$	18,449,212	$	19,121,937	3.6%
2-digit Total	**$**	**1,408,113,892**	**$**	**1,427,982,519**	**1.4%**
48-49 Transportation and Warehousing					
481 Air Transportation	$	335,556	$	944,514	181.5%
482 Rail Transportation		Confidential		Confidential	n/a
483 Water Transportation		Confidential		Confidential	n/a
484 Truck Transportation	$	1,797,618	$	1,983,673	10.4%
485 Transit and Ground Passenger Transportation		Confidential		Confidential	n/a
486 Pipeline Transportation		Confidential		Confidential	n/a
487 Scenic and Sightseeing Transportation		Confidential		Confidential	n/a
488 Support Activities for Transportation	$	2,286,051	$	2,630,735	15.1%
491 Postal Service		Confidential		Confidential	n/a
492 Couriers and Messengers	$	15,850	$	17,232	8.7%
493 Warehousing and Storage	$	2,925,331	$	2,336,143	-20.1%
2-digit Total	**$**	**8,438,352**	**$**	**9,346,854**	**10.8%**
51 Information					
511 Publishing Industries (except Internet)	$	5,613,212	$	5,551,547	-1.1%
512 Motion Picture & Sound Recording Industries	$	6,477,637	$	6,027,274	-7.0%
515 Broadcasting (except Internet)	$	29,440,677	$	31,412,645	6.7%
517 Telecommunications	$	149,338,942	$	152,555,748	2.1%
518 ISPs, Search Portals, and Data Processing	$	824,663	$	487,209	-40.9%
519 Other Information Services	$	424,445	$	326,850	-23.0%
2-digit Total	**$**	**192,119,577**	**$**	**196,361,273**	**2.2%**
52 Finance and Insurance					
521 Monetary Authorities - Central Bank		Confidential		Confidential	n/a
522 Credit Intermediation and Related Activities	$	2,935,064	$	3,436,846	40.5%
523 Securities and Commodity Contract Brokerage	$	146,613	$	90,391	-85.0%
524 Insurance Carriers and Related Activities	$	621,150	$	602,766	4.5%
525 Funds, Trusts, and Other Financial Vehicles		Confidential		Confidential	n/a
2-digit Total	**$**	**3,705,789**	**$**	**4,131,870**	**11.5%**
53 Real Estate and Rental and Leasing					
531 Real Estate	$	1,745,705	$	2,000,147	14.6%
532 Rental and Leasing Services	$	36,499,240	$	36,377,456	-0.3%
2-digit Total	**$**	**38,244,945**	**$**	**38,377,603**	**0.3%**
54 Professional and Technical Services					
541 Professional and Technical Services	$	21,207,845	$	20,663,379	-2.6%
2-digit Total	**$**	**21,207,845**	**$**	**20,663,379**	**-2.6%**
55 Management of Companies and Enterprises					
551 Management of Companies and Enterprises	$	1,359,581	$	1,829,054	34.5%
2-digit Total	**$**	**1,359,581**	**$**	**1,829,054**	**34.5%**
56 Administrative and Waste Services					
561 Administrative and Support Services	$	20,982,213	$	20,910,847	-0.3%

Total State Sales Tax Collection by the North American Industrial Classification System (NAICS)

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North American Industry Classification		FY 2012		FY 2013	Percent Change
562 Waste Management and Remediation Services	$	535,712	$	706,009	31.8%
2-digit Total	**$**	**21,517,925**	**$**	**21,616,856**	**0.5%**
61 Educational Services					
611 Educational Services	$	6,546,866	$	6,430,865	-1.8%
2-digit Total	**$**	**6,546,866**	**$**	**6,430,865**	**-1.8%**
62 Health Care and Social Assistance					
621 Ambulatory Health Care Services	$	1,658,298	$	1,679,479	1.3%
622 Hospitals	$	2,132,410	$	2,211,989	3.7%
623 Nursing and Residential Care Facilities	$	236,661	$	271,227	14.6%
624 Social Assistance	$	253,621	$	297,430	17.3%
2-digit Total	**$**	**4,280,990**	**$**	**4,460,125**	**4.2%**
71 Arts, Entertainment, and Recreation					
711 Performing Arts and Spectator Sports	$	4,829,852	$	5,885,393	21.9%
712 Museums, Historical Sites, Zoos, and Parks	$	686,043	$	702,531	2.4%
713 Amusement, Gambling, and Recreation	$	20,075,077	$	19,382,051	-3.5%
2-digit Total	**$**	**25,590,972**	**$**	**25,969,974**	**1.5%**
72 Accommodation and Food Services					
721 Accommodation	$	36,718,115	$	37,493,386	2.1%
722 Food Services and Drinking Places	$	210,856,380	$	214,460,718	1.7%
2-digit Total	**$**	**247,574,495**	**$**	**251,954,104**	**1.8%**
81 Other Services (except Public Administration)					
811 Repair and Maintenance	$	54,823,146	$	55,015,794	0.4%
812 Personal and Laundry Services	$	16,214,609	$	16,634,272	2.6%
813 Membership Associations and Organizations	$	3,467,790	$	3,499,810	0.9%
814 Private Households	$	91,942	$	119,965	30.5%
2-digit Total	**$**	**74,597,487**	**$**	**75,269,841**	**0.9%**
92 Public Administration					
921 Executive, Legislative, & General Government	$	3,031,968	$	3,109,884	2.6%
922 Justice, Public Order, and Safety Activities		Confidential		Confidential	n/a
923 Administration of Human Resource Programs		Confidential		Confidential	n/a
924 Administration of Environmental Programs	$	74,390	$	69,798	-6.2%
926 Administration of Economic Programs	$	26,058	$	29,868	14.6%
928 National Security and International Affairs		Confidential		Confidential	n/a
2-digit Total	**$**	**3,438,406**	**$**	**3,242,530**	**-5.7%**
99 Unclassified Establishments					
999 Unclassified Establishments	$	2,748,439	$	2,005,973	-27.0%
2-digit Total	**$**	**2,748,439**	**$**	**2,005,973**	**-27.0%**
Total	**$**	**2,420,107,523**	**$**	**2,469,359,914**	**2.0%**

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2012 and FY 2013

			Sales Tax			Use Tax		
County/City	Tax Rate	Effective Date	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change
Allen County	1.250%	Apr-11	$2,041,287.79	$2,104,545.27	3%	$231,964.83	$230,990.95	0%
Anderson County	1.500%	Apr-07	$1,117,920.52	$1,173,892.51	5%	$146,885.17	$121,079.68	-18%
Atchison County	1.250%	Jan-07	$2,014,269.27	$2,019,214.90	0%	$406,088.42	$377,261.53	-7%
Barber County	1.000%	Feb-83	$1,053,004.78	$1,266,610.83	20%	$198,395.73	$764,015.59	n/a
Barton County	1.000%	Jan-08	$4,983,844.15	$5,111,934.66	3%	$442,186.98	$499,200.70	13%
Bourbon County	1.000%	Jul-01	$1,457,973.24	$1,544,356.94	6%	$177,603.25	$209,042.23	18%
Brown County	1.500%	Apr-09	$1,743,109.25	$1,913,208.47	10%	$320,789.24	$320,790.21	0%
Butler County	0.250%	Apr-10	$1,649,142.70	$1,799,308.99	9%	$240,055.85	$281,931.16	17%
Chase County	1.000%	Apr-05	$207,971.23	$207,153.79	0%	$49,721.77	$57,093.03	15%
Chautauqua County	2.000%	Jul-10	$552,096.04	$607,780.35	10%	$154,288.35	$158,491.64	3%
Cherokee County	1.500%	Jan-03	$1,961,414.02	$1,990,205.99	1%	$673,113.27	$724,113.78	8%
Cheyenne County	2.000%	Jul-96	$542,064.97	$568,431.72	5%	$147,889.97	$134,066.18	-9%
Clay County	1.000%	Jan-01	$891,770.08	$1,067,254.68	20%	$100,730.70	$108,593.17	8%
Cloud County	1.000%	Jan-01	$1,329,478.44	$1,365,406.29	3%	$131,047.59	$119,537.04	-9%
Cowley County	0.500%	Oct-05	$1,928,083.86	$907,063.64	-53%	$260,461.62	$106,516.85	-59%
Crawford County	1.000%	Jul-01	$4,350,352.50	$4,497,104.84	3%	$738,328.46	$751,252.52	2%
Decatur County	1.000%	Nov-84	$257,065.19	$262,736.36	2%	$90,774.39	$85,539.45	-6%
Dickinson County	1.000%	Jul-97	$2,061,337.67	$2,231,565.74	8%	$240,232.25	$237,178.18	-1%
Doniphan County	1.000%	Oct-94	$486,320.76	$560,696.37	15%	$200,153.44	$190,893.53	-5%
Douglas County	1.000%	Jan-95	$14,377,159.06	$14,943,225.43	4%	$1,459,858.90	$1,415,827.78	-3%
Edwards County	1.000%	Nov-83	$265,974.60	$269,422.83	1%	$53,620.67	$42,648.39	-20%
Elk County	1.000%	Nov-82	$236,280.56	$206,485.97	-13%	$44,458.62	$25,606.81	-42%
Ellsworth County	1.000%	Apr-05	$713,696.20	$662,398.63	-7%	$152,916.32	$248,584.39	63%
Finney County	1.150%	Oct-09	$6,618,568.43	$6,865,647.84	4%	$766,601.47	$813,877.12	6%
Ford County	1.500%	Oct-07	$8,177,792.22	$8,687,000.49	6%	$969,263.39	$1,140,629.52	18%
Franklin County	1.500%	Jan-93	$4,059,891.20	$4,141,046.58	2%	$589,320.98	$551,604.48	-6%
Geary County	1.250%	Oct-06	$5,599,379.35	$5,547,439.04	-1%	$676,064.50	$642,177.07	-5%
Gove County	1.750%	Apr-11	$827,381.69	$883,911.76	7%	$119,300.11	$107,164.96	-10%
Graham County	1.250%	Oct-09	$564,301.70	$583,324.17	3%	$171,031.22	$128,913.97	-25%
Gray County	1.000%	Oct-05	$681,130.48	$777,924.27	14%	$198,331.04	$257,419.89	30%
Greeley County	1.000%	Nov-82	$150,744.35	$159,199.60	6%	$34,945.32	$65,278.81	87%
Greenwood County	1.000%	Jul-95	$564,527.76	$543,536.11	-4%	$69,040.02	$69,511.78	1%
Hamilton County	1.000%	Apr-11	$299,471.44	$299,844.46	0%	$72,584.61	$44,685.48	-38%
Harvey County	2.000%	Oct-06	$7,354,808.59	$7,699,944.59	5%	$1,061,081.13	$1,015,727.20	-4%
Haskell County	0.500%	Jan-83	$313,698.88	$259,767.25	-17%	$88,923.66	$72,292.80	-19%
Hodgeman County	1.000%	Apr-07	$207,425.76	$246,998.52	19%	$29,971.50	$68,561.69	129%
Jackson County	1.400%	Jan-13	$1,473,973.93	$1,258,460.92	n/a	$157,482.41	$124,146.45	n/a
Jefferson County	1.000%	Oct-98	$1,044,972.49	$1,070,322.73	2%	$176,329.33	$183,778.72	4%
Jewell County	1.000%	Feb-83	$220,845.03	$221,429.34	0%	$45,942.29	$53,850.81	17%
Johnson County	1.225%	Apr-09	$120,886,790.85	$124,653,694.54	3%	$22,674,921.41	$22,123,225.87	-2%
Kingman County	0.750%	Jan-11	$625,847.28	$681,751.30	9%	$107,120.08	$123,788.38	16%
Kiowa County	1.000%	Nov-82	$350,144.33	$359,303.92	3%	$113,622.18	$123,006.88	8%
Labette County	1.250%	Oct-01	$2,696,198.15	$2,695,133.08	0%	$413,169.45	$403,035.74	-2%
Lane County	1.000%	Jan-13	$0.00	$78,239.39	n/a	$0.00	$22,186.16	n/a
Leavenworth County	1.000%	Jan-97	$5,708,722.86	$5,964,910.83	4%	$861,554.31	$912,170.19	6%
Lincoln County	1.000%	Feb-83	$236,343.48	$219,189.38	-7%	$33,556.20	$31,728.20	-5%
Logan County	1.500%	Jul-10	$670,867.76	$706,229.58	5%	$92,570.81	$139,503.51	51%
Lyon County	0.500%	Jul-99	$5,260,361.73	$4,208,506.50	-20%	$498,758.96	$412,579.20	-17%
Marion County	1.000%	Jul-87	$1,389,042.82	$1,802,255.34	30%	$220,329.32	$204,193.43	-7%
Mcpherson County	1.000%	Jul-82	$4,152,475.66	$4,127,415.88	-1%	$758,829.37	$697,079.97	-8%
Meade County	1.000%	Nov-84	$499,989.01	$462,940.03	-7%	$117,745.94	$104,980.95	-11%
Miami County	1.250%	Jan-01	$3,786,459.96	$3,891,411.31	3%	$523,380.72	$585,967.94	12%
Mitchell County	1.000%	Nov-82	$983,564.87	$1,011,100.13	3%	$90,866.20	$104,324.96	15%
Montgomery County	0.000%	Oct-02	$2,308.34	$703.53	-70%	$0.00	$0.00	n/a
Morris County	1.000%	Nov-82	$515,949.55	$532,624.42	3%	$79,110.13	$65,201.93	-18%
Nemaha County	1.000%	Nov-82	$1,190,865.95	$1,348,827.36	13%	$178,429.90	$193,821.23	9%
Neosho County	1.000%	Oct-00	$2,066,208.51	$2,100,375.78	2%	$240,784.38	$228,079.34	-5%
Norton County	0.750%	Sep-03	$473,692.86	$486,705.62	3%	$121,803.97	$119,507.01	-2%
Osage County	1.000%	Nov-82	$953,386.51	$937,439.94	-2%	$127,755.65	$107,764.31	-16%
Osborne County	1.500%	Jan-09	$749,388.11	$718,510.26	-4%	$111,815.78	$80,239.67	-28%
Ottawa County	1.000%	Jun-01	$328,765.71	$333,546.48	1%	$63,706.94	$46,430.60	-27%
Pawnee County	2.000%	Jan-10	$1,286,638.95	$1,378,546.67	7%	$324,066.47	$156,627.73	-52%
Phillips County	0.500%	Jan-06	$316,484.73	$323,287.86	2%	$67,222.09	$108,420.49	61%
Pottawatomie County	1.000%	Apr-05	$4,561,311.79	$4,577,111.87	0%	$446,464.39	$404,807.04	-9%
Pratt County	1.000%	Jul-82	$1,749,865.95	$1,908,528.66	9%	$211,804.07	$261,001.59	23%
Rawlins County	1.000%	Feb-83	$429,027.10	$493,538.10	15%	$131,513.72	$131,431.05	0%
Reno County	1.000%	Jul-86	$9,128,106.68	$9,355,757.19	2%	$1,049,947.04	$1,181,991.33	13%
Republic County	2.000%	Jul-03	$1,080,074.93	$1,045,512.90	-3%	$156,462.91	$160,858.51	3%
Rice County	1.000%	Nov-82	$1,061,750.81	$1,144,926.91	8%	$266,358.61	$316,264.51	19%
Riley County	0.500%	Jan-13	$8,770,382.85	$7,655,782.21	n/a	$915,373.70	$671,043.86	n/a
Rooks County	0.000%	Oct-00	$22.38	$0.00	n/a	$0.00	$0.00	n/a
Russell County	2.000%	Oct-05	$2,066,417.93	$2,017,480.37	-2%	$336,459.83	$273,217.15	-19%
Saline County	1.000%	Jun-95	$10,333,208.88	$10,482,903.59	1%	$846,553.66	$832,048.70	-2%
Scott County	2.000%	Jan-10	$1,598,553.05	$1,661,189.13	4%	$280,040.14	$222,136.47	-21%
Sedgwick County	1.000%	Jan-08	$79,267,611.62	$82,209,628.21	4%	$8,465,091.01	$8,668,422.75	2%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2012 and FY 2013

			Sales Tax			Use Tax		
County/City	Tax Rate	Effective Date	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change
Seward County	1.250%	Jan-04	$4,890,180.26	$5,073,981.39	4%	$799,807.28	$1,098,125.44	37%
Shawnee County	1.150%	Jan-05	$31,430,661.39	$31,215,434.36	-1%	$4,281,538.21	$3,776,094.66	-12%
Sheridan County	2.000%	Oct-09	$641,748.38	$769,745.02	20%	$113,380.04	$262,540.01	132%
Sherman County	2.250%	Jul-06	$2,592,059.11	$2,577,946.17	-1%	$312,558.93	$295,355.55	-6%
Smith County	1.000%	Apr-09	$458,326.09	$463,830.46	1%	$84,072.31	$84,837.21	1%
Stafford County	1.000%	Nov-84	$423,834.91	$421,744.63	0%	$69,983.86	$44,260.22	-37%
Stanton County	1.000%	Nov-84	$236,635.88	$251,878.85	6%	$49,163.49	$65,909.79	34%
Sumner County	0.500%	Apr-11	$1,123,303.95	$1,115,570.78	-1%	$404,110.32	$345,436.81	-15%
Thomas County	1.000%	Nov-82	$1,783,696.27	$1,866,057.45	5%	$199,902.06	$228,573.42	14%
Trego County	0.500%	Apr-05	$232,895.37	$242,527.47	4%	$25,221.63	$29,666.89	18%
Wabaunsee County	1.500%	Jan-08	$521,363.21	$576,798.20	11%	$110,144.55	$107,402.67	-2%
Washington County	1.000%	Feb-83	$490,359.34	$629,298.25	28%	$106,411.68	$125,516.29	18%
Wichita County	2.000%	Jan-96	$592,791.90	$633,253.63	7%	$161,413.66	$164,102.15	2%
Wilson County	0.000%	Jul-09	$232.16	$0.00	n/a	$334.43	$0.00	n/a
Woodson County	1.000%	Oct-05	$256,175.90	$283,180.31	11%	$41,591.13	$36,198.96	-13%
Wyandotte County	1.000%	Jan-84	$22,177,741.07	$23,101,037.66	4%	$4,006,179.00	$4,095,955.47	2%
Abilene	0.500%	Jan-06	$1,043,820.80	$1,008,743.03	-3%	$87,959.82	$88,563.01	1%
Alma	1.000%	Jan-09	$68,322.62	$81,459.28	19%	$10,697.91	$12,802.09	20%
Almena	0.500%	Apr-03	$9,864.67	$10,773.83	9%	$3,037.49	$4,270.09	41%
Altamont	1.000%	Jul-99	$71,491.65	$61,205.09	-14%	$18,330.65	$14,869.02	-19%
Altoona	1.000%	Oct-11	$9,342.27	$17,115.83	n/a	$5,698.41	$4,596.56	n/a
Americus	0.500%	Apr-87	$13,673.40	$13,446.87	-2%	$2,118.91	$1,685.66	-20%
Andover	2.000%	Jan-11	$3,092,031.70	$3,247,188.29	5%	$546,312.59	$557,862.36	2%
Anthony	0.500%	Jan-11	$170,092.65	$199,447.02	17%	$23,268.93	$35,478.57	52%
Argonia	1.000%	Jan-91	$22,998.07	$22,875.18	-1%	$9,320.69	$3,948.88	-58%
Arkansas City	2.000%	Apr-09	$3,148,419.32	$3,136,750.93	0%	$336,814.86	$340,182.18	1%
Arma	0.500%	Nov-82	$80,513.35	$82,761.77	3%	$14,113.21	$13,242.04	-6%
Ashland	1.000%	Oct-10	$90,707.20	$87,402.39	-4%	$10,229.51	$15,765.33	54%
Atchison	1.000%	Aug-83	$1,379,787.64	$1,385,019.48	0%	$235,230.95	$218,299.30	-7%
Attica	1.000%	Apr-07	$69,526.91	$74,705.10	7%	$15,640.64	$8,621.20	-45%
Auburn	1.500%	Apr-11	$157,623.12	$164,368.99	4%	$15,538.49	$12,801.15	-18%
Augusta	1.000%	Oct-06	$800,338.55	$905,490.20	13%	$120,618.01	$198,278.17	64%
Axtell	1.000%	Apr-07	$48,952.68	$41,734.19	-15%	$11,371.24	$8,168.57	-28%
Baldwin City	1.250%	Apr-10	$392,256.72	$410,513.85	5%	$62,837.10	$60,932.92	-3%
Basehor	1.000%	Oct-95	$208,307.76	$254,342.71	22%	$64,756.70	$57,702.00	-11%
Baxter Springs	1.000%	Jul-85	$381,536.95	$375,169.56	-2%	$83,925.86	$100,641.31	20%
Belle Plaine	1.000%	Oct-89	$83,505.70	$86,156.76	3%	$17,565.56	$20,891.71	19%
Beloit	1.000%	Jan-12	$600,918.30	$777,848.47	n/a	$46,368.91	$66,263.95	n/a
Bennington	1.000%	Jan-13	$0.00	$7,116.90	n/a	$0.00	$1,476.08	n/a
Benton	1.000%	Oct-99	$63,032.27	$67,353.41	7%	$12,705.95	$14,310.92	13%
Blue Rapids	1.500%	Jan-09	$105,943.06	$117,964.70	11%	$19,627.35	$16,716.46	-15%
Bonner Springs	1.750%	Jan-07	$2,831,089.08	$2,843,082.22	0%	$310,652.43	$322,888.46	4%
Bronson	1.000%	Jan-97	$10,461.30	$9,341.98	-11%	$1,625.18	$2,014.38	24%
Burden	1.000%	Jan-96	$24,363.38	$23,099.85	-5%	$3,835.87	$4,281.10	12%
Burlingame	1.000%	Apr-09	$56,514.15	$53,851.91	-5%	$6,560.80	$5,411.75	-18%
Burlington	2.000%	Apr-09	$840,590.72	$860,754.47	2%	$111,037.37	$125,957.84	13%
Caldwell	1.000%	Nov-82	$110,199.90	$90,157.34	-18%	$50,454.31	$34,043.67	-33%
Caney	2.750%	Apr-03	$363,750.32	$388,131.15	7%	$74,511.38	$87,070.02	17%
Canton	1.000%	Jan-09	$48,658.31	$43,619.12	-10%	$9,776.97	$8,498.00	-13%
Carbondale	2.000%	Apr-09	$173,535.89	$194,317.90	12%	$20,974.92	$27,095.49	29%
Cedar Vale	1.000%	Oct-97	$37,130.94	$55,398.77	49%	$12,992.85	$11,944.64	-8%
Chanute	1.250%	Apr-09	$1,994,530.22	$2,030,559.76	2%	$171,806.37	$158,846.60	-8%
Chapman	1.000%	Jan-12	$26,188.98	$86,131.34	n/a	$3,724.90	$11,199.22	n/a
Chase	0.500%	Oct-06	$15,321.02	$14,978.16	-2%	$6,094.76	$2,648.65	-57%
Cherryvale	2.750%	Oct-07	$457,142.64	$508,672.52	11%	$112,961.42	$114,299.17	1%
Chetopa	1.500%	Jan-02	$92,057.74	$90,882.89	-1%	$22,965.75	$16,644.28	-28%
Cimarron	1.250%	Jul-12	$0.00	$206,781.96	n/a	$0.00	$43,356.50	n/a
Claflin	0.500%	Oct-05	$24,535.85	$26,994.28	10%	$4,592.52	$3,503.18	-24%
Clay Center	1.500%	Apr-11	$1,013,206.29	$1,047,959.98	3%	$91,236.22	$92,348.16	1%
Coffeyville	3.000%	Apr-10	$4,549,180.44	$4,541,783.27	0%	$758,093.19	$648,535.17	-14%
Colby	0.750%	Apr-12	$1,491,164.31	$1,187,817.76	n/a	$120,933.11	$100,841.06	-17%
Coldwater	1.000%	Jul-98	$148,954.82	$281,579.58	89%	$13,807.49	$72,895.60	428%
Collyer	1.000%	Jan-01	$6,424.72	$8,381.53	30%	$1,180.67	$1,093.30	-7%
Columbus	1.000%	Jul-97	$404,894.64	$420,599.86	4%	$64,020.64	$74,472.65	16%
Concordia	1.000%	Feb-83	$1,059,124.85	$1,098,232.01	4%	$77,009.37	$69,719.46	-9%
Conway Springs	1.000%	Oct-89	$93,368.03	$102,166.37	9%	$17,705.40	$12,063.67	-32%
Cottonwood Falls	1.000%	Jan-91	$72,142.81	$71,305.51	-1%	$8,762.00	$8,959.20	2%
Council Grove	0.700%	Jan-13	$348,762.35	$436,956.40	n/a	$24,946.81	$38,333.35	n/a
Cunningham	1.000%	Oct-11	$16,867.99	$29,729.81	n/a	$16,908.94	$17,074.07	n/a
Dearing	1.000%	Apr-03	$14,408.89	$14,858.77	3%	$4,169.29	$2,498.09	-40%
Deerfield	1.000%	Oct-94	$27,537.16	$33,482.27	22%	$5,041.02	$3,425.80	-32%
Delphos	1.000%	Nov-84	$16,784.35	$18,323.08	9%	$2,724.55	$3,042.87	12%
Derby	0.500%	Apr-03	$1,893,140.93	$1,906,660.76	1%	$144,906.64	$148,571.40	3%
DeSoto	1.750%	Jul-02	$558,420.86	$569,584.37	2%	$292,910.30	$253,753.97	-13%
Dighton	1.000%	Jul-83	$116,979.72	$119,194.97	2%	$24,004.48	$26,220.81	9%

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County/City	Tax Rate	Effective Date	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change
Dodge City	1.000%	Oct-97	$4,827,741.16	$4,996,549.97	3%	$446,708.06	$461,675.86	3%
Douglass	1.000%	Jan-95	$84,850.12	$82,497.76	-3%	$21,011.48	$16,175.58	-23%
Easton	1.000%	Jul-85	$22,469.68	$24,835.73	11%	$6,797.40	$7,351.82	8%
Edgerton	1.000%	Jul-85	$64,242.37	$67,623.12	5%	$21,822.10	$33,997.47	56%
Edna	1.000%	Jan-89	$24,168.47	$23,921.07	-1%	$6,055.11	$4,152.35	-31%
Edwardsville	1.000%	Jan-86	$299,448.76	$338,487.93	13%	$117,436.82	$102,497.78	-13%
Effingham	1.000%	Nov-83	$24,377.69	$24,868.57	2%	$6,477.14	$6,647.85	3%
El Dorado	1.000%	Oct-89	$2,089,331.30	$2,158,278.32	3%	$198,703.54	$231,313.11	16%
Elkhart	1.000%	Jan-95	$251,038.12	$249,807.36	0%	$64,243.46	$63,192.58	-2%
Ellinwood	0.500%	Jan-07	$79,173.43	$81,375.48	3%	$9,764.31	$8,855.82	-9%
Ellis	2.000%	Oct-06	$350,689.80	$352,247.32	0%	$64,871.26	$62,960.80	-3%
Ellsworth	1.250%	Jul-00	$422,880.04	$420,523.62	-1%	$67,583.83	$73,030.71	8%
Elwood	1.000%	Nov-84	$121,959.75	$116,814.29	-4%	$42,210.13	$30,994.49	-27%
Emporia	1.000%	Jan-95	$3,788,167.97	$3,791,106.35	0%	$292,749.85	$311,598.07	6%
Erie	1.500%	Apr-09	$154,064.01	$151,874.05	-1%	$21,693.62	$22,079.70	2%
Eudora	1.000%	Jan-07	$241,776.82	$270,739.04	12%	$46,186.52	$47,910.80	4%
Eureka	1.000%	Oct-05	$273,416.23	$271,213.04	-1%	$27,731.49	$28,392.26	2%
Fairway	1.500%	Apr-10	$523,090.93	$581,300.53	11%	$121,421.51	$152,075.58	25%
Florence	1.000%	Apr-05	$30,145.19	$32,130.19	7%	$3,863.70	$8,593.20	122%
Fontana	0.500%	Jul-97	$2,494.68	$3,194.72	28%	$1,016.36	$2,840.16	179%
Fort Scott	1.000%	Jan-84	$1,750,190.67	$1,971,016.75	13%	$171,888.49	$222,524.47	29%
Frankfort	1.000%	Apr-03	$100,780.33	$103,705.23	3%	$10,853.22	$11,219.45	3%
Fredonia	1.500%	Apr-11	$515,468.26	$509,841.52	-1%	$56,928.54	$62,540.71	10%
Frontenac	1.250%	Jul-12	$281,868.55	$387,324.77	n/a	$62,580.31	$95,216.62	n/a
Galena	1.000%	Jul-84	$175,150.49	$183,418.73	5%	$112,929.75	$125,002.01	11%
Garden City	1.000%	Jul-94	$5,420,342.01	$5,591,227.35	3%	$333,595.30	$381,289.74	14%
Gardner	1.500%	Jan-06	$2,596,664.46	$2,763,494.31	6%	$433,943.37	$367,703.29	-15%
Garnett	0.500%	Jan-99	$252,787.66	$243,579.04	-4%	$21,753.76	$15,917.38	-27%
Gas	1.000%	Jan-91	$33,112.74	$26,809.01	-19%	$3,963.95	$9,117.78	130%
Geneseo	0.500%	Oct-05	$20,548.79	$23,307.86	13%	$3,988.41	$5,472.30	37%
Girard	1.000%	Jan-01	$250,879.99	$259,107.43	3%	$83,545.61	$85,340.39	2%
Glade	1.000%	Jan-01	$10,657.47	$13,066.83	23%	$2,129.70	$1,008.16	-53%
Glasco	1.000%	Jul-83	$20,677.05	$31,735.24	53%	$3,971.78	$4,990.48	26%
Grandview Plaza	2.000%	Apr-11	$159,000.13	$144,936.62	-9%	$13,040.68	$30,782.66	136%
Great Bend	0.750%	Jul-08	$2,643,583.70	$2,681,669.89	1%	$214,279.08	$217,857.92	2%
Greensburg	0.500%	Oct-06	$159,884.08	$164,924.59	3%	$29,354.35	$31,968.18	9%
Grinnell	0.250%	Jan-03	$7,099.25	$9,764.03	38%	$1,524.31	$2,030.69	33%
Hardtner	0.000%	Jan-02	$0.00	$0.00	#DIV/0!	$0.00	$0.00	n/a
Harper	1.000%	Jan-01	$268,536.57	$318,974.00	19%	$50,595.77	$166,213.95	229%
Hartford	1.000%	Jan-09	$23,971.44	$20,859.94	-13%	$4,027.45	$2,487.11	-38%
Hays	2.250%	Apr-09	$12,045,692.59	$12,119,458.04	1%	$1,102,004.33	$999,643.82	-9%
Herington	1.500%	Apr-06	$312,492.30	$319,307.71	2%	$53,120.20	$48,162.68	-9%
Hiawatha	1.000%	Apr-05	$639,790.69	$656,411.02	3%	$74,401.52	$72,657.89	-2%
Highland	1.000%	Apr-08	$51,120.84	$51,657.06	1%	$13,016.43	$11,082.65	-15%
Hill City	1.000%	Jul-85	$268,455.99	$284,528.59	6%	$88,792.89	$57,000.53	-36%
Hillsboro	1.000%	Oct-05	$422,202.19	$435,758.38	3%	$29,310.20	$37,441.68	28%
Hoisington	0.500%	Oct-05	$118,598.91	$121,064.74	2%	$9,241.91	$12,325.11	33%
Holcomb	0.500%	Apr-09	$38,487.49	$49,012.85	27%	$16,642.25	$16,385.66	-2%
Holton	0.250%	Jan-95	$178,947.60	$183,766.19	3%	$11,605.88	$11,213.24	-3%
Horton	1.000%	Jul-87	$137,784.82	$146,648.19	6%	$21,577.60	$24,975.13	16%
Hugoton	1.500%	Apr-07	$630,046.53	$739,001.70	17%	$132,543.10	$135,021.63	2%
Humboldt	1.250%	Oct-08	$158,170.53	$156,872.03	-1%	$35,453.35	$32,425.59	-9%
Hutchinson	0.750%	Apr-94	$5,626,025.23	$5,658,386.89	1%	$482,349.21	$548,975.94	14%
Independence	2.250%	Oct-02	$3,837,444.35	$4,712,782.28	23%	$290,795.29	$389,666.26	34%
Iola	1.000%	Jan-90	$1,131,595.10	$1,156,760.14	2%	$79,761.28	$83,667.15	5%
Jetmore	1.000%	Jan-13	$0.00	$25,432.07	n/a	$0.00	$2,557.88	n/a
Junction City	2.000%	Jan-11	$7,534,433.70	$7,421,865.01	-1%	$675,272.11	$610,594.17	-10%
Kanopolis	1.000%	Jul-85	$16,822.87	$17,056.31	1%	$4,196.83	$3,146.25	-25%
Kansas City	1.625%	Jul-10	$31,307,511.06	$32,719,506.78	5%	$5,937,508.81	$6,017,606.44	1%
Kincaid	1.000%	Jul-99	$6,235.84	$4,385.90	-30%	$935.37	$1,388.57	48%
Kingman	1.000%	Jan-05	$447,740.19	$467,775.14	4%	$47,882.25	$56,080.28	17%
Kinsley	1.000%	Apr-07	$127,559.64	$133,020.55	4%	$16,528.20	$17,804.16	8%
Kiowa	0.000%	Jan-09	$353.33	$3.01	n/a	$0.00	$0.00	n/a
LaCrosse	1.000%	Jan-96	$112,949.63	$112,088.92	-1%	$11,465.16	$10,816.72	-6%
LaCygne	2.000%	Oct-09	$235,002.54	$306,456.57	30%	$113,243.69	$175,694.22	55%
Lakin	1.000%	Jul-83	$151,416.83	$158,561.19	5%	$26,791.48	$45,862.10	71%
Lane	1.000%	Apr-13	$0.00	$470.40	n/a	$0.00	$116.44	n/a
Lansing	1.000%	Jan-89	$664,471.57	$700,620.87	5%	$98,231.84	$104,975.16	7%
Larned	0.500%	Apr-05	$242,059.49	$247,716.92	2%	$25,420.31	$23,460.68	-8%
Lawrence	1.550%	Apr-09	$20,484,959.63	$21,243,264.98	4%	$1,882,372.65	$1,805,311.30	-4%
Leavenworth	1.000%	Mar-85	$3,668,309.00	$3,847,701.84	5%	$344,739.87	$408,677.59	19%
Leawood	1.125%	Apr-11	$7,263,882.82	$7,518,703.66	4%	$1,568,301.93	$2,082,133.43	33%
Lebo	1.000%	Apr-08	$60,861.53	$60,127.39	-1%	$11,870.42	$12,521.80	5%
LeCompton	1.000%	Oct-08	$20,526.75	$20,120.61	-2%	$7,583.33	$6,159.13	-19%
Lenexa	1.375%	Oct-10	$14,254,686.52	$15,187,764.90	7%	$4,847,558.69	$4,565,783.99	-6%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2012 and FY 2013

			Sales Tax			Use Tax		
County/City	Tax Rate	Effective Date	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change
Leonardville	1.000%	Jan-13	$0.00	$8,678.10	n/a	$0.00	$1,281.52	n/a
LeRoy	1.000%	Oct-09	$47,960.48	$43,856.67	-9%	$7,499.25	$5,570.44	-26%
Liberal	1.000%	Jul-09	$3,571,006.89	$3,723,045.99	4%	$400,508.63	$448,104.26	12%
Lincoln Center	1.000%	Jan-13	$0.00	$33,952.77	n/a	$0.00	$2,606.72	n/a
Lindsborg	1.500%	Jul-10	$382,959.91	$398,621.28	4%	$62,655.21	$70,282.81	12%
Linwood	1.000%	Apr-03	$20,873.12	$19,089.10	-9%	$5,953.81	$7,125.18	20%
Logan	1.000%	Apr-11	$33,039.12	$30,507.67	-8%	$5,126.36	$6,816.82	33%
Longford	1.000%	Jan-89	$7,108.20	$5,915.65	-17%	$2,074.15	$682.90	-67%
Louisburg	1.250%	Jul-10	$942,799.27	$952,602.95	1%	$106,094.55	$107,498.66	1%
Lyndon	1.000%	Jan-99	$108,416.38	$100,826.17	-7%	$9,292.08	$9,159.45	-1%
Lyons	1.000%	Jan-09	$411,116.38	$399,661.06	-3%	$60,314.50	$67,210.09	11%
Manhattan	1.250%	Oct-09	$13,085,493.94	$13,067,638.82	0%	$1,137,736.26	$948,964.66	-17%
Mankato	0.750%	Oct-05	$69,913.21	$68,821.85	-2%	$9,124.74	$8,493.92	-7%
Maple Hill	0.750%	Jan-03	$19,416.69	$20,672.87	6%	$4,288.20	$3,880.01	-10%
Mapleton	1.000%	Oct-11	$2,820.80	$4,279.46	n/a	$376.22	$690.20	n/a
Marion	0.750%	Jul-01	$139,537.45	$127,618.86	-9%	$14,544.73	$16,644.31	14%
Marysville	1.000%	Oct-99	$820,476.11	$868,838.93	6%	$113,681.27	$89,096.56	-22%
Mayetta	1.000%	Jul-11	$12,532.19	$16,998.86	n/a	$4,929.94	$3,322.01	n/a
Mayfield	0.500%	Nov-82	$4,280.68	$4,214.66	-2%	$258.63	$415.18	61%
McPherson	1.000%	Jan-11	$2,502,712.36	$2,634,194.88	5%	$286,851.51	$296,116.62	3%
Meade	1.000%	Oct-09	$202,208.33	$202,471.09	0%	$41,401.04	$37,199.36	-10%
Medicine Lodge	0.750%	Jul-06	$293,036.68	$364,239.11	24%	$31,736.84	$224,238.48	607%
Merriam	1.250%	Jan-01	$5,983,295.91	$6,510,612.19	9%	$580,464.21	$722,906.32	25%
Miltonvale	1.000%	Jul-87	$54,039.22	$47,543.26	-12%	$11,740.85	$7,103.86	-39%
Minneapolis	1.000%	Apr-05	$170,910.81	$167,973.43	-2%	$16,601.19	$18,634.57	12%
Minneola	1.000%	Jul-99	$34,776.17	$52,188.11	50%	$9,437.55	$11,720.59	24%
Mission	1.250%	Apr-12	$2,386,840.02	$2,800,353.08	n/a	$371,246.29	$393,842.52	n/a
Mission Hills	1.000%	Jan-05	$462,216.28	$481,380.07	4%	$139,757.22	$120,459.68	-14%
Moran	0.500%	Jul-84	$24,585.56	$22,576.60	-8%	$2,718.53	$2,628.37	-3%
Morland	1.000%	Oct-96	$12,535.73	$10,610.86	-15%	$1,967.96	$1,605.11	-18%
Moscow	2.000%	Apr-09	$36,491.34	$32,962.67	-10%	$20,569.81	$14,354.44	-30%
Mound City	1.000%	Jul-93	$119,674.50	$113,766.90	-5%	$14,361.39	$19,334.97	35%
Moundridge	1.000%	Jan-13	$0.00	$50,330.90	n/a	$0.00	$9,489.90	n/a
Neodesha	3.000%	Oct-09	$634,414.76	$648,632.67	2%	$102,133.44	$97,571.13	-4%
Neosho Rapids	1.000%	Oct-09	$4,529.10	$4,600.81	2%	$12,051.22	$5,070.97	-58%
Ness City	1.000%	Oct-02	$213,111.17	$238,796.35	12%	$29,003.19	$28,662.09	-1%
Nickerson	1.000%	Apr-09	$59,633.79	$65,635.36	10%	$11,211.26	$9,412.45	-16%
Norton	0.500%	Apr-93	$236,069.86	$275,610.71	17%	$30,514.38	$35,824.78	17%
Oak Hill	1.000%	Jan-07	$1,810.67	$773.91	n/a	$0.00	$0.00	n/a
Oakley	0.500%	Oct-10	$223,835.17	$235,581.46	5%	$19,341.56	$22,385.44	16%
Oberlin	1.500%	Apr-13	$0.00	$21,574.76	n/a	$0.00	$4,778.68	n/a
Ogden	1.000%	Nov-82	$74,042.40	$78,687.63	6%	$13,986.44	$8,392.92	-40%
Olathe	1.125%	Apr-00	$24,071,040.90	$24,302,543.92	1%	$2,971,632.00	$2,878,002.39	-3%
Olpe	0.500%	Apr-05	$16,658.65	$16,958.58	2%	$13,312.79	$10,750.95	-19%
Onaga	1.000%	Nov-82	$60,380.87	$70,723.85	17%	$10,685.81	$11,335.18	6%
Osage City	1.000%	Oct-03	$306,978.93	$324,249.43	6%	$27,586.43	$22,514.41	-18%
Osawatomie	1.000%	Oct-05	$241,711.43	$246,058.51	2%	$36,496.89	$31,346.63	-14%
Oskaloosa	1.000%	Oct-07	$132,071.84	$135,627.89	3%	$11,102.67	$8,804.15	-21%
Oswego	1.000%	Jul-95	$147,818.44	$149,075.08	1%	$26,696.36	$24,486.45	-8%
Ottawa	1.100%	Jul-06	$2,113,482.95	$2,173,485.24	3%	$264,210.00	$229,280.78	-13%
Overbrook	1.000%	Jan-99	$93,527.76	$90,555.96	-3%	$11,680.67	$9,303.33	-20%
Overland Park	1.125%	Apr-99	$41,190,735.94	$41,990,451.08	2%	$7,043,208.58	$6,538,143.82	-7%
Oxford	1.000%	Nov-84	$50,938.42	$47,287.77	-7%	$11,840.60	$9,726.46	-18%
Paola	1.250%	Oct-07	$1,508,413.72	$1,554,931.57	3%	$123,281.08	$191,120.96	55%
Parker	2.000%	Apr-09	$48,450.21	$54,059.58	12%	$7,017.33	$5,989.95	-15%
Parsons	1.000%	Jan-97	$1,551,651.81	$1,551,753.68	0%	$180,707.89	$165,599.91	-8%
Paxico	1.000%	Oct-96	$10,804.24	$10,530.90	-3%	$2,240.97	$1,740.38	-22%
Peabody	1.000%	Apr-07	$58,637.51	$63,436.29	8%	$12,895.82	$13,203.52	2%
Perry	0.500%	Jul-81	$48,335.48	$51,480.04	7%	$4,181.06	$4,813.09	15%
Phillipsburg	1.000%	Jul-01	$663,887.61	$838,006.26	26%	$96,147.66	$144,481.78	50%
Pittsburg	1.250%	Apr-11	$3,987,270.84	$4,075,687.59	2%	$532,149.94	$482,395.66	-9%
Plainville	2.000%	Jan-11	$638,470.45	$657,985.96	3%	$68,824.33	$59,357.21	-14%
Pleasanton	1.000%	Oct-95	$125,946.95	$134,554.24	7%	$14,514.23	$18,589.17	28%
Pomona	2.000%	Apr-09	$137,674.04	$150,039.42	9%	$19,538.92	$15,277.74	-22%
Potwin	1.000%	Jul-09	$18,203.65	$18,818.63	3%	$3,128.02	$11,861.45	279%
Prairie Village	1.000%	Feb-84	$2,070,461.47	$2,149,573.13	4%	$411,778.13	$432,845.53	5%
Pratt	0.750%	Jan-05	$1,121,938.44	$1,178,539.13	5%	$78,181.47	$101,790.90	30%
Princeton	0.500%	Jul-95	$9,642.84	$9,686.83	0%	$1,092.20	$1,172.67	7%
Protection	1.500%	Oct-07	$78,634.77	$82,480.74	5%	$19,272.87	$36,230.43	88%
Ransom	0.500%	Oct-93	$15,886.97	$14,815.10	-7%	$2,786.70	$2,080.65	-25%
Richmond	0.250%	Apr-05	$29,794.82	$33,845.11	14%	$1,411.04	$1,139.12	-19%
Riley	1.000%	Jul-92	$67,467.66	$64,137.83	-5%	$14,510.40	$10,848.43	-25%
Roeland Park	1.250%	Apr-03	$1,632,858.43	$1,691,645.19	4%	$119,333.95	$122,639.52	3%
Rolla	2.000%	Oct-07	$48,762.84	$58,835.29	21%	$18,555.18	$16,883.37	-9%
Rose Hill	1.000%	Oct-00	$240,741.53	$207,463.42	-14%	$59,488.75	$52,831.61	-11%

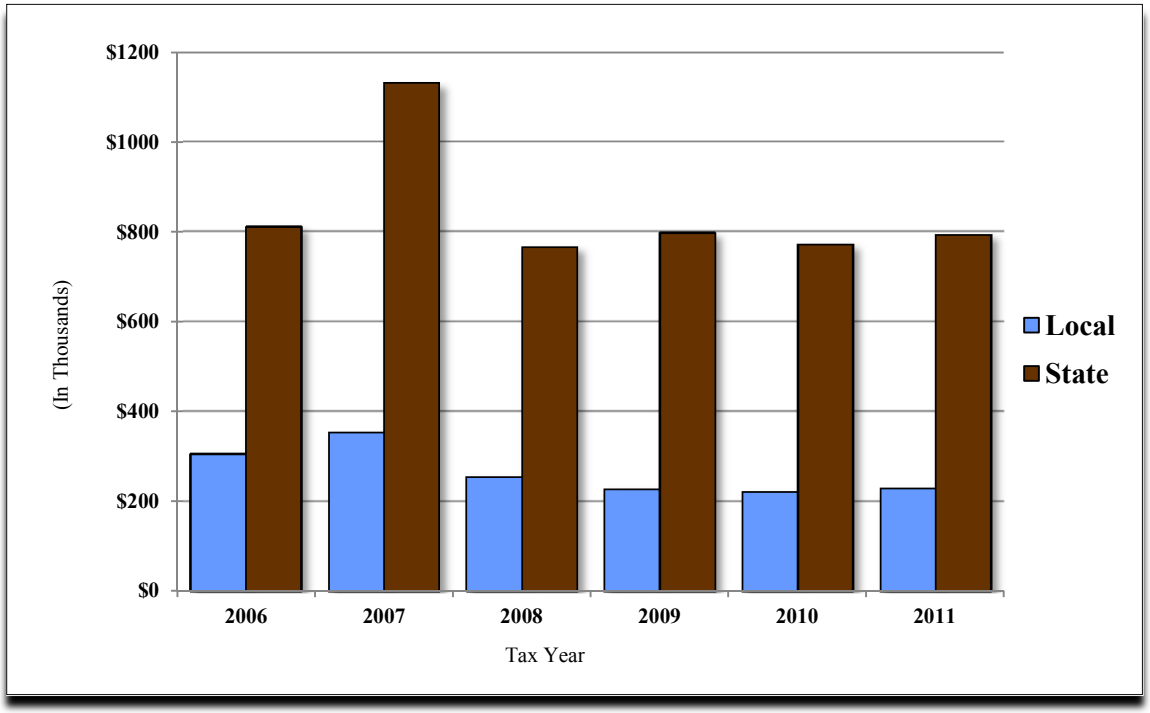
Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2012 and FY 2013

			Sales Tax			Use Tax		
County/City	Tax Rate	Effective Date	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change	Fiscal Year 2012 (July 2011-June 2012)	Fiscal Year 2013 (July 2012-June 2013)	Percent Change
Rossville	1.000%	Oct-86	$98,237.36	$104,213.91	6%	$27,112.75	$40,209.20	48%
Sabetha	1.000%	Oct-07	$418,398.98	$416,930.19	0%	$53,528.08	$54,265.62	1%
Saint Marys	1.000%	Nov-84	$250,364.64	$214,884.79	-14%	$73,727.81	$35,447.09	-52%
Saint Paul	1.000%	Apr-98	$61,344.28	$56,719.86	-8%	$10,801.89	$6,902.42	-36%
Salina	0.900%	Apr-09	$8,791,752.46	$8,925,523.67	2%	$658,673.62	$644,166.25	-2%
Satanta	0.500%	Jan-87	$94,788.81	$88,207.98	-7%	$26,834.02	$25,401.27	-5%
Scammon	1.000%	Apr-88	$17,652.48	$17,709.05	0%	$4,366.20	$3,775.39	-14%
Scott City	0.500%	Apr-07	$278,229.58	$293,388.79	5%	$41,458.62	$40,324.30	-3%
Scranton	1.000%	Jan-11	$28,813.58	$33,512.85	16%	$3,679.70	$3,728.97	1%
Sedan	1.500%	Apr-05	$178,223.82	$182,719.16	3%	$27,726.07	$30,918.45	12%
Seneca	1.000%	Apr-07	$551,001.13	$581,509.59	6%	$47,834.88	$53,101.84	11%
Severy	1.000%	Apr-13	$0.00	$2,009.92	n/a	$0.00	$425.12	n/a
Shawnee	1.250%	Apr-05	$10,397,555.70	$10,671,580.92	3%	$1,427,917.39	$1,540,610.96	8%
Smith Center	0.500%	Jan-01	$125,532.07	$128,214.95	2%	$12,642.94	$13,862.96	10%
South Hutchinson	0.750%	Oct-05	$255,207.98	$266,775.53	5%	$36,944.60	$52,352.40	42%
Spivey	0.500%	Jan-79	$46,456.65	$45,144.75	-3%	$2,425.68	$3,556.38	47%
Spring Hill	1.500%	Apr-09	$672,188.45	$700,140.45	4%	$192,856.90	$200,459.10	4%
Stafford	1.000%	Apr-13	$0.00	$6,263.98	n/a	$0.00	$672.69	n/a
Sterling	1.000%	Oct-09	$176,459.41	$200,808.47	14%	$32,471.07	$45,204.12	39%
Stockton	1.500%	Jan-99	$230,197.11	$228,580.60	-1%	$33,249.66	$24,329.50	-27%
Strong City	1.000%	Jan-90	$46,427.13	$43,070.87	-7%	$5,195.98	$6,507.33	25%
Sublette	1.250%	Apr-11	$198,596.00	$193,806.77	-2%	$29,873.33	$29,023.77	-3%
Syracuse	1.000%	Jun-84	$210,241.36	$208,193.52	-1%	$32,320.24	$31,558.70	-2%
Thayer	1.000%	Jul-95	$40,267.16	$37,153.76	-8%	$6,697.61	$5,337.47	-20%
Tonganoxie	1.750%	Oct-07	$650,382.53	$656,314.17	1%	$125,166.44	$127,744.22	2%
Topeka	1.500%	Oct-09	$37,091,585.70	$36,761,673.73	-1%	$4,686,451.73	$4,112,351.85	-12%
Toronto	0.500%	Nov-82	$6,370.04	$7,318.54	15%	$724.08	$887.36	23%
Towanda	1.000%	Jul-95	$95,516.67	$90,548.06	-5%	$23,984.13	$26,598.94	11%
Troy	1.000%	Oct-07	$50,782.71	$54,579.06	7%	$25,134.41	$19,762.12	-21%
Udall	1.000%	Oct-05	$46,790.83	$49,461.71	6%	$10,420.75	$16,289.71	56%
Ulysses	2.000%	Jan-12	$1,042,283.26	$1,580,520.24	n/a	$178,184.45	$406,166.16	n/a
Uniontown	1.000%	Oct-11	$6,219.12	$19,484.28	n/a	$1,467.08	$2,815.88	n/a
Valley Falls	1.000%	Apr-07	$95,903.92	$94,981.82	-1%	$8,644.06	$11,681.20	35%
Victoria	1.000%	Apr-09	$84,855.35	$77,544.59	-9%	$12,220.08	$13,403.29	10%
Wakeeney	1.000%	Feb-83	$313,635.11	$317,747.78	1%	$24,908.61	$29,619.09	19%
Wakefield	1.000%	Nov-82	$35,055.98	$39,481.75	13%	$8,000.99	$6,680.03	-17%
Wamego	1.750%	Jan-93	$951,504.60	$989,699.61	4%	$152,614.50	$179,153.46	17%
Washington	1.000%	Oct-09	$151,946.13	$145,661.06	-4%	$19,615.73	$14,636.33	-25%
Waterville	1.500%	Jan-09	$70,237.92	$71,699.51	2%	$9,944.85	$9,893.89	-1%
Wathena	1.000%	Oct-06	$99,167.19	$101,310.41	2%	$36,290.16	$37,498.44	3%
Weir	1.000%	Nov-84	$14,917.09	$15,698.24	5%	$6,858.72	$5,174.81	-25%
Wellington	1.750%	Jul-12	$1,274,297.65	$1,792,973.35	n/a	$123,756.10	$193,216.33	56%
Wellsville	1.000%	Apr-09	$154,086.69	$161,323.93	5%	$25,137.12	$30,322.52	21%
Westmoreland	1.000%	33970	$45,294.03	$49,243.33	9%	$6,961.13	$7,574.41	9%
Westwood	1.000%	30713	$174,840.03	$150,341.38	-14%	$42,226.94	$36,616.83	-13%
Westwood Hills	1.000%	30713	$16,043.62	$16,799.86	5%	$5,310.15	$4,381.18	-17%
Willard	0.750%	40087	$3,445.31	$3,007.04	-13%	$1,920.22	$357.07	-81%
Williamsburg	1.000%	35339	$15,037.92	$15,716.91	5%	$7,518.64	$2,387.65	-68%
Wilmore	1.000%	40087	$2,887.18	$3,059.77	6%	$1,234.16	$1,866.56	51%
Wilson	1.000%	30560	$76,914.20	$67,254.79	-13%	$8,380.93	$13,794.47	65%
Winfield	1.000%	30987	$1,645,567.91	$1,582,419.47	-4%	$143,624.13	$151,237.16	5%
Yates Center	1.000%	40920	$222,894.74	$210,510.34	n/a	$26,810.37	$31,926.97	n/a
Horsethief Reservior	0.150%	38626	$1,942,668.55	$2,051,553.30	6%	$245,964.91	$284,851.32	16%
Statewide			$784,522,047.72	$805,828,886.08	3%	$113,880,418.01	$114,132,410.49	0%
Washburn U. (in Shawnee Co)			$17,756,210.48	$17,620,076.51	-1%	$2,412,273.98	$2,118,268.21	-12%

Kansas Local and State Use Tax

Kansans who buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas Use Tax on these purchases if the seller does not charge a Kansas tax equal to the Kansas Retailers' sales tax rate (state plus local) in effect where the item(s) will be used, stored or consumed.

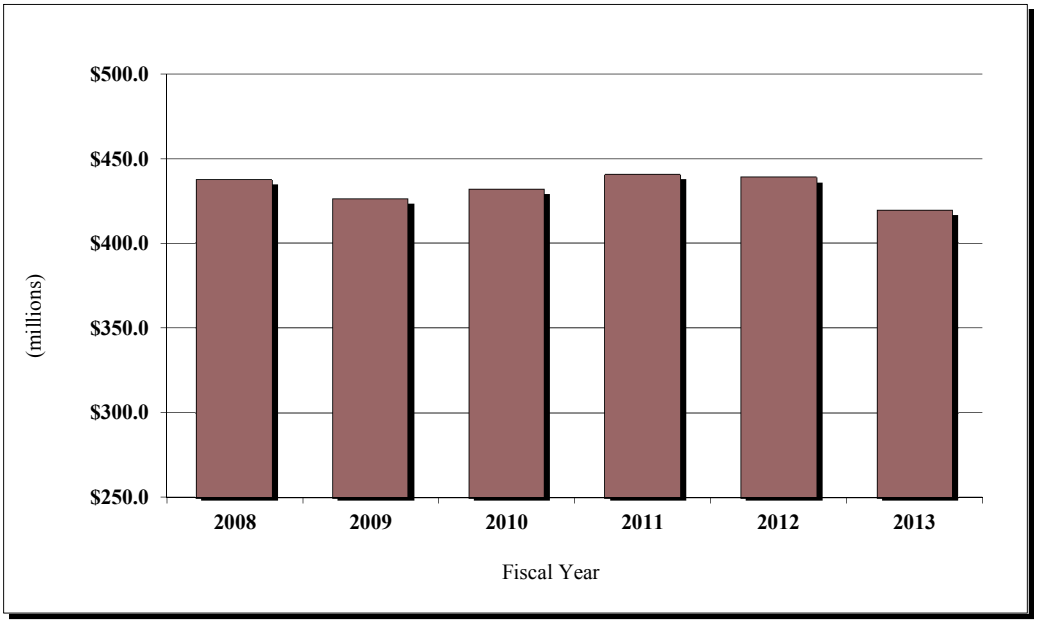
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form.



Tax Year	Amount Collected Local Use Tax	Amount Collected State Use Tax	Amount Collected Total	Percent Change
2006	$306,209	$811,445	$1,117,654	5.2%
2007	$353,049	$1,131,181	$1,484,229	32.8%
2008	$254,724	$765,979	$1,020,703	-31.2%
2009	$227,724	$797,816	$1,025,540	0.5%
2010	$222,152	$772,608	$994,760	-3.0%
2011	$228,643	$793,832	$1,022,475	2.8%

Motor Fuel Tax Gross Collections

The point of taxation on special fuels is at the wholesale distributor level. The 2002 Legislature enacted House Bill 3011, which increased all motor fuel tax rates by $.02 per gallon effective July 1, 2002 and increases all motor fuel tax rates by $.01 per gallon effective July 1, 2003.



Fiscal Year	Gross Collections	Percent Change
2008	$437,737,717	-0.5%
2009	$426,508,499	-2.6%
2010	$432,112,354	1.3%
2011	$440,672,861	2.0%
2012	$439,069,853	-0.4%
2013	$419,608,676	-4.4%

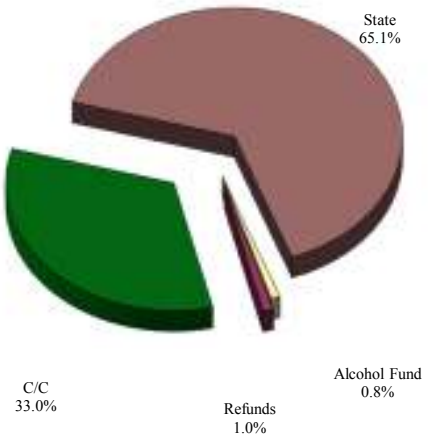
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year 2012	Fiscal Year 2013	Percent Change
Regular and E-85	$309,314,881	$297,033,554	(4.0%)
Special (Diesel) Fuel	$117,922,072	$111,688,756	(5.3%)
LP Gas Fuel	$163,020	$201,368	23.5%
Interstate Motor Fuel	$11,342,495	$10,399,728	(8.3%)
Motor Carrier Trip Permits	$327,385	$285,270	(12.9%)
Total (Gross)	$439,069,853	$419,608,676	(4.4%)

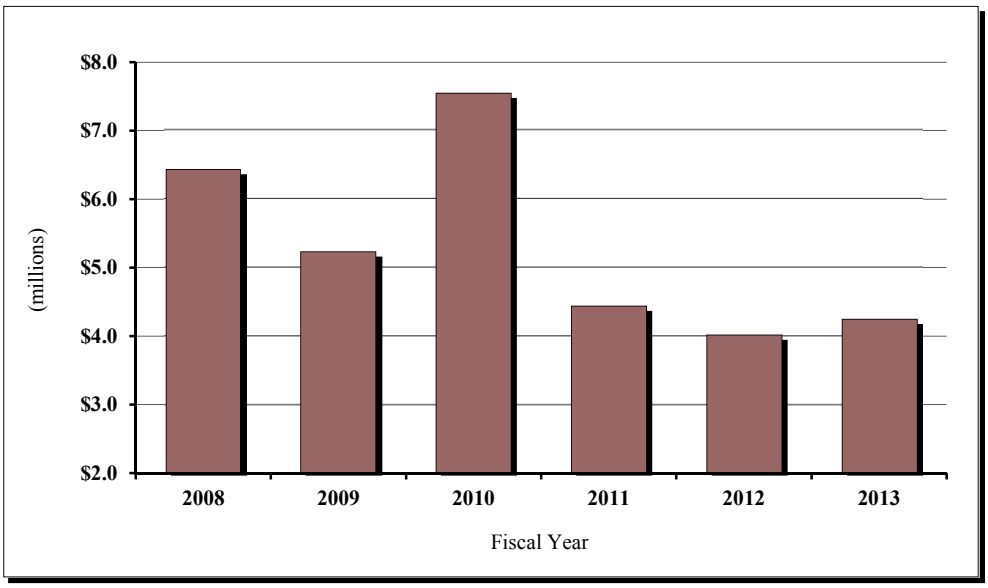
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	$273,346,092
Special City/County Highway Fund	$138,505,788
Alcohol Producers' Incentive Fund	$3,500,000
Refund Fund	$4,256,796
Total	$419,608,676



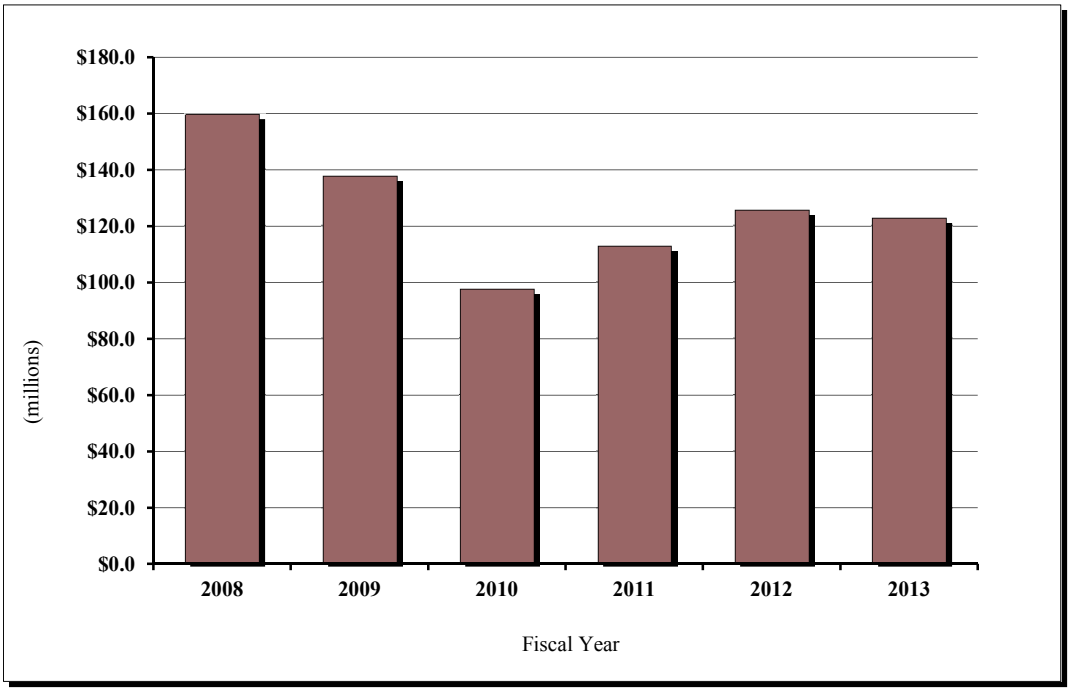
Motor Fuel Refund Amounts

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



Fiscal Year	Amount Refunded	Percent Change
2008	$6,430,194	9.9%
2009	$5,237,189	-18.6%
2010	$7,541,425	44.0%
2011	$4,442,597	(41.1%)
2012	$4,021,108	-9.5%
2013	$4,256,796	5.9%

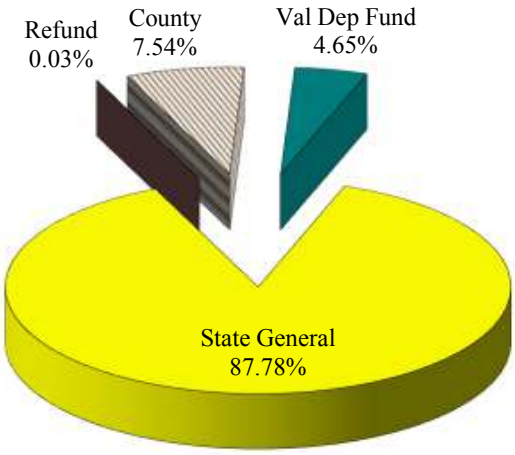
Gross (before Refunds) Mineral Tax Collections by Product



Fiscal Year	Oil	Natural Gas	Total	Total Percent Change
2008	$61,049,872	$98,525,063	$159,574,935	27.9%
2009	$56,683,869	$81,078,831	$137,762,700	-13.7%
2010	$49,416,301	$47,982,088	$97,398,389	-29.3%
2011	$65,336,737	$47,649,701	$112,986,438	16.0%
2012	$78,424,950	$47,283,720	$125,708,670	11.3%
2013	$83,115,866	$39,812,080	$122,927,946	-2.2%

Mineral Tax Distributions by Product and Fund

Taxes on minerals are distributed first into a Refund Fund, then into the State General Fund and the Special County Mineral Tax Production Fund. Beginning in FY 2009, a portion of the SGF Severance Tax Receipts is earmarked for the Oil and Gas Valuation Depletion Trust Fund. The first transfer to this fund was in October 2009.



Mineral Tax Distribution to Funds, Fiscal Year 2013

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Oil and Gas Valuation Depletion Trust Fund*
Oil	$67,700,300	$14,748	$5,817,078	
Natural Gas	$32,430,294	$17,696	$2,785,607	
Total	$100,130,594	$32,444	$8,602,685	$14,162,221
Gross Total All Funds			$122,927,944	

Note: Section 167 of 2012 HB 294 amended K.S.A. 79-3227 to provide that during FY 2013, up to $1.5 million of severance tax revenue could be distributed to the technical education fund, and up to $8.75 million of severance tax revenue could be distributed to the tuition for technical education fund. These distributions are contingent on the monthly severance tax collections exceeding the consensus revenue estimates per month, with 14.63% of the difference between actual collections over the consensus estimates going to the technical education fund and 85.37% of such excess going to the tuition for technical education fund.

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2012

Calendar Year 2012: January 2012 through December 2012

Rank	County	Number Barrels	Rank	County	Number Barrels	Rank	County	Number Barrels
1	Ellis	3,710,347	41	Grant	303,390	81	Riley	16,695
2	Barber	2,239,860	42	Chautauqua	303,193	82	Dickinson	9,073
3	Barton	2,204,353	43	Johnson	293,351	83	Labette	7,271
4	Ness	2,129,177	44	Norton	286,344	84	Sherman	4,491
5	Rooks	2,016,128	45	Coffey	282,485	85	Pottawatomie	4,139
6	Russell	2,003,299	46	Allen	281,678	86	Jackson	3,329
7	Haskell	1,651,962	47	Ellsworth	273,563	87	Geary	3,050
8	Finney	1,526,060	48	Sheridan	261,261	88	Clay	3,023
9	Graham	1,490,593	49	Decatur	251,222	89	Osage	2,195
10	Stafford	1,286,336	50	Anderson	251,210	90	Brown	92
11	Butler	1,084,403	51	Pawnee	241,172	91	Atchison	0
12	Gove	966,192	52	Gray	214,865	92	Cherokee	0
13	Lane	963,064	53	Franklin	201,661	93	Cloud	0
14	Harper	888,909	54	Osborne	183,527	94	Doniphan	0
15	Trego	878,643	55	Rawlins	178,512	95	Hamilton	0
16	Logan	837,955	56	Miami	171,826	96	Jewell	0
17	Rice	818,664	57	Greeley	161,804	97	Lincoln	0
18	Ford	742,673	58	Marion	160,104	98	Marshall	0
19	Scott	649,903	59	Edwards	156,023	99	Mitchell	0
20	Hodgeman	601,514	60	Montgomery	154,171	100	Ottawa	0
21	Rush	591,142	61	Sedgwick	153,156	101	Republic	0
22	Kingman	586,129	62	Wilson	137,240	102	Shawnee	0
23	Comanche	571,271	63	Harvey	124,894	103	Smith	0
24	Woodson	552,144	64	Wichita	118,760	104	Washington	0
25	Morton	550,727	65	Wallace	116,079	105	Wyandotte	0
26	Stevens	511,961	66	Linn	98,279			
27	Cowley	470,329	67	Elk	93,921			
28	Greenwood	462,215	68	Saline	81,078			
29	Reno	458,576	69	Cheyenne	67,505			
30	Kiowa	432,912	70	Bourbon	66,877	TOTAL BARRELS OIL		**43,675,178**
31	Meade	428,638	71	Leavenworth	64,912			
32	McPherson	415,235	72	Morris	63,362			
33	Sumner	393,564	73	Lyon	60,858			
34	Seward	375,536	74	Wabaunsee	54,426	Counties producing		
35	Phillips	360,895	75	Douglas	50,588	over 1 million barrels		21,342,518
36	Thomas	339,493	76	Nemaha	45,514	Percent Total		48.9%
37	Stanton	335,936	77	Neosho	38,585			
38	Pratt	330,248	78	Crawford	31,695			
39	Kearny	326,816	79	Chase	28,691			
40	Clark	309,952	80	Jefferson	20,285			

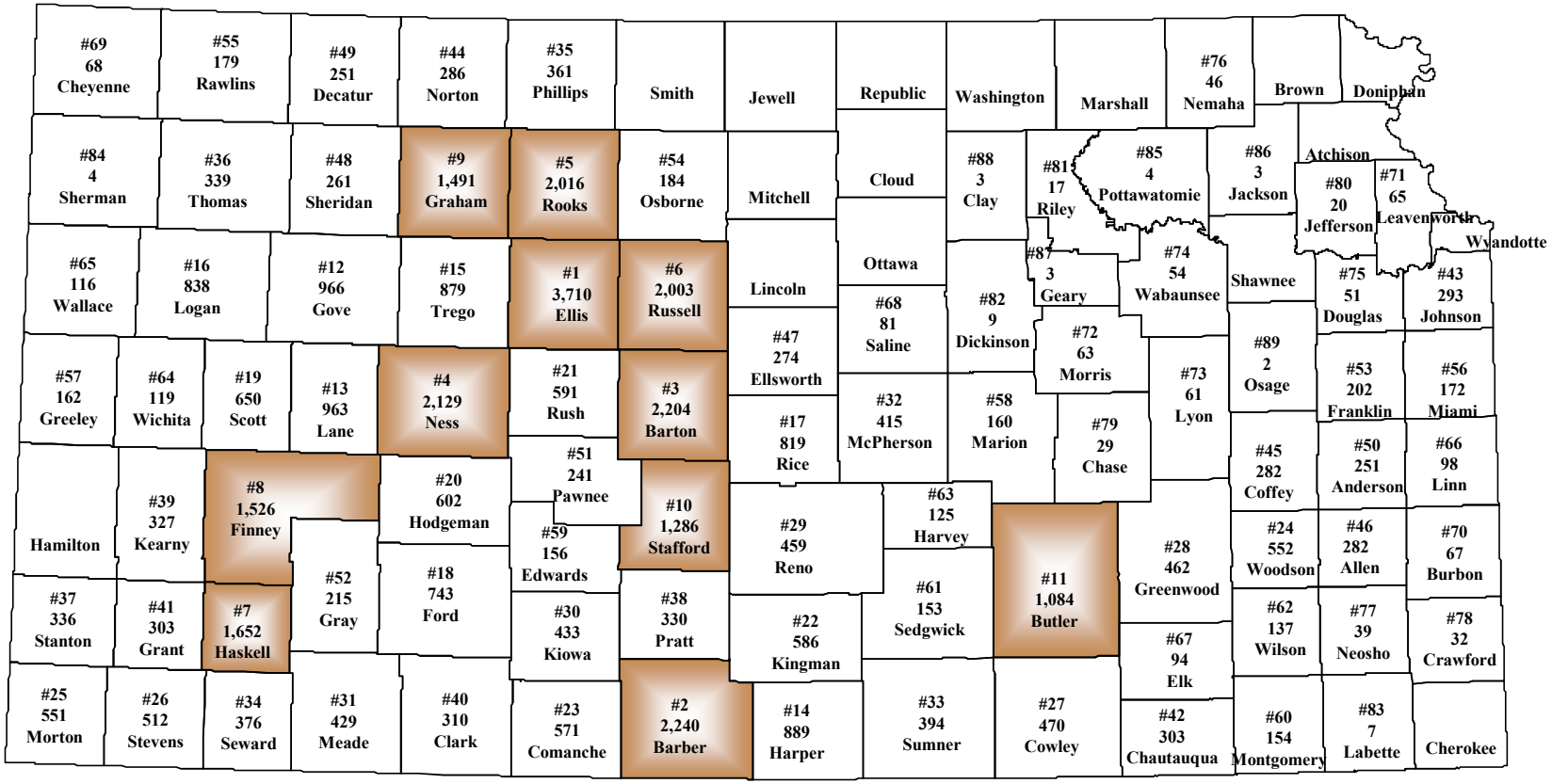
Oil Production, Calendar Year 2012

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2012. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 3.7 million barrels, was the top producer. There were 11 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 21.3 million barrels was 49% of the statewide total production of 43.7 million barrels.

Legend: Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)



Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2012

Calendar Year 2012: January, 2012 through December, 2012

Rank	County	MCF	Rank	County	MCF	Rank	County	MCF
1	Stevens	40,490,245	41	Chase	152,183	81	Marshall	0
2	Grant	30,737,567	42	McPherson	142,578	82	Mitchell	0
3	Kearny	27,419,719	43	Bourbon	130,000	83	Morris	0
4	Barber	26,111,206	44	Wichita	68,464	84	Nemaha	0
5	Haskell	19,454,709	45	Wallace	61,601	85	Ness	0
6	Finney	18,165,690	46	Cowley	60,248	86	Norton	0
7	Morton	17,836,604	47	Leavenworth	56,932	87	Osage	0
8	Seward	14,255,443	48	Johnson	38,047	88	Osborne	0
9	Stanton	11,458,328	49	Miami	25,564	89	Ottawa	0
10	Neosho	10,836,838	50	Gove	19,793	90	Phillips	0
11	Montgomery	10,210,678	51	Sedgwick	15,796	91	Pottawatomie	0
12	Wilson	10,157,923	52	Elk	15,522	92	Rawlins	0
13	Comanche	7,767,478	53	Woodson	14,015	93	Republic	0
14	Harper	7,410,055	54	Linn	7,433	94	Riley	0
15	Kingman	7,181,300	55	Hodgeman	7,275	95	Rooks	0
16	Hamilton	5,886,977	56	Anderson	1,051	96	Russell	0
17	Meade	5,226,253	57	Crawford	423	97	Saline	0
18	Labette	4,049,199	58	Atchison	0	98	Shawnee	0
19	Cheyenne	3,890,609	59	Brown	0	99	Sheridan	0
20	Kiowa	2,827,960	60	Butler	0	100	Smith	0
21	Ford	2,525,283	61	Cherokee	0	101	Thomas	0
22	Clark	2,331,530	62	Clay	0	102	Trego	0
23	Greeley	1,964,011	63	Cloud	0	103	Wabaunsee	0
24	Edwards	1,519,828	64	Coffey	0	104	Washington	0
25	Pratt	1,157,674	65	Decatur	0	105	Wyandotte	0
26	Sherman	1,116,460	66	Dickinson	0			
27	Reno	770,136	67	Doniphan	0			
28	Pawnee	696,566	68	Douglas	0		**TOTAL MCF GAS**	**298,691,366**
29	Sumner	661,781	69	Ellis	0			
30	Stafford	562,332	70	Franklin	0			
31	Rice	501,430	71	Geary	0			
32	Chautauqua	441,474	72	Graham	0			
33	Marion	379,892	73	Greenwood	0	Counties producing		
34	Scott	337,066	74	Jackson	0	over 10 million MCF		237,134,950
35	Harvey	317,482	75	Jefferson	0		Percent Total	79.4%
36	Rush	269,595	76	Jewell	0			
37	Barton	245,135	77	Lane	0			
38	Ellsworth	244,366	78	Lincoln	0			
39	Gray	243,555	79	Logan	0			
40	Allen	214,064	80	Lyon	0			

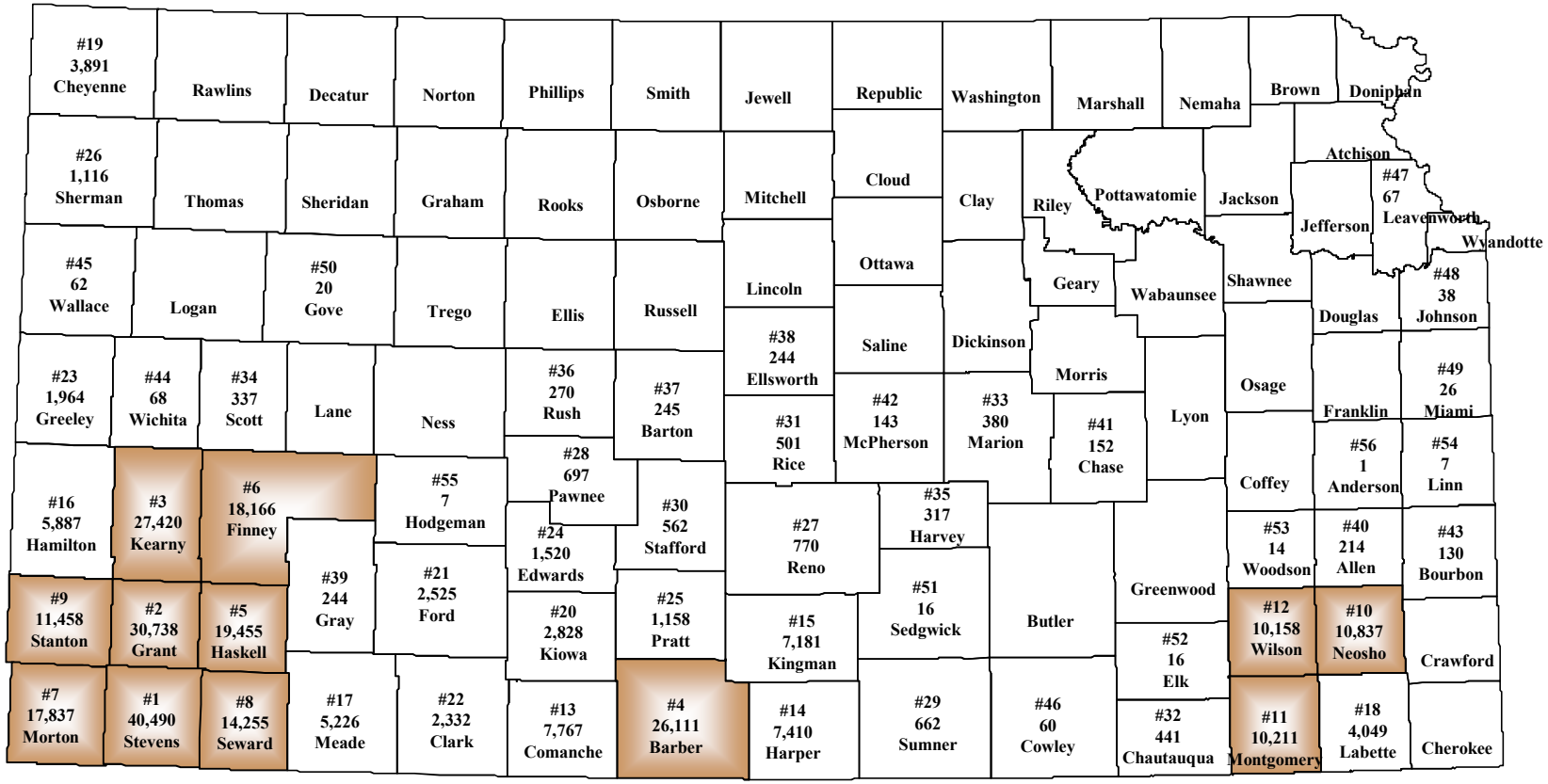
Gas Production, Calendar Year 2012

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2012.

Fifty-seven of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 40.5 million MCF. There were 12 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 237.1 million MCF was 79 percent of the statewide total production of 298.7 million MCF.

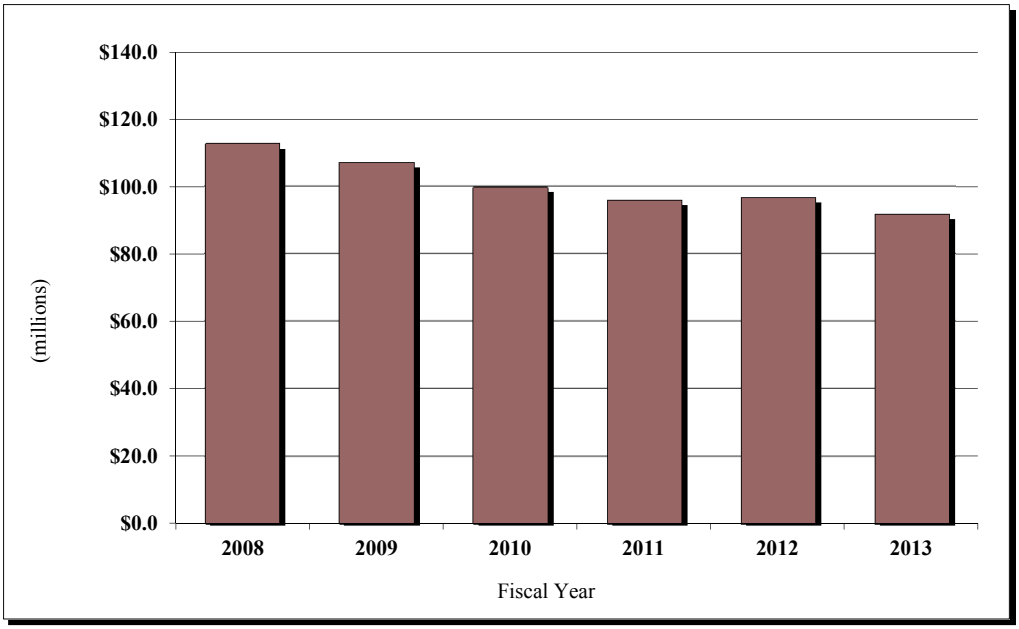
Legend: Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

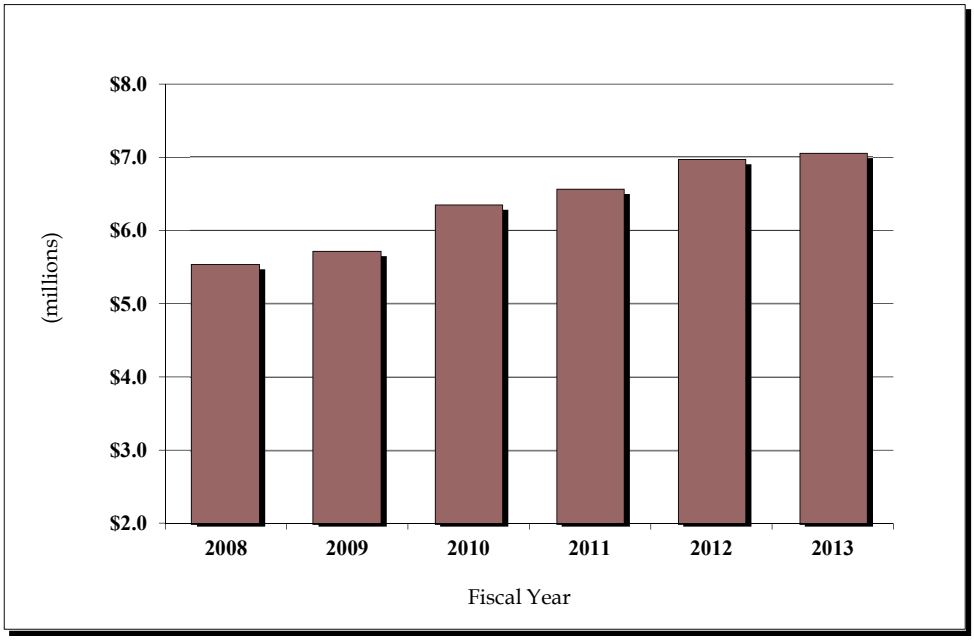
The cigarette tax is paid upon the purchase of tax stamps. In Fiscal Year 2003, the tax rate increased from 24 cents per pack to 79 cents per pack.



Fiscal Year	Amount Collected	Percent Change
2008	$112,704,560	-2.2%
2009	$107,215,614	-4.9%
2010	$99,828,625	-6.9%
2011	$95,922,881	-3.9%
2012	$96,661,472	0.8%
2013	$91,928,001	-4.9%

Tobacco Products Tax to State General Fund after Refunds

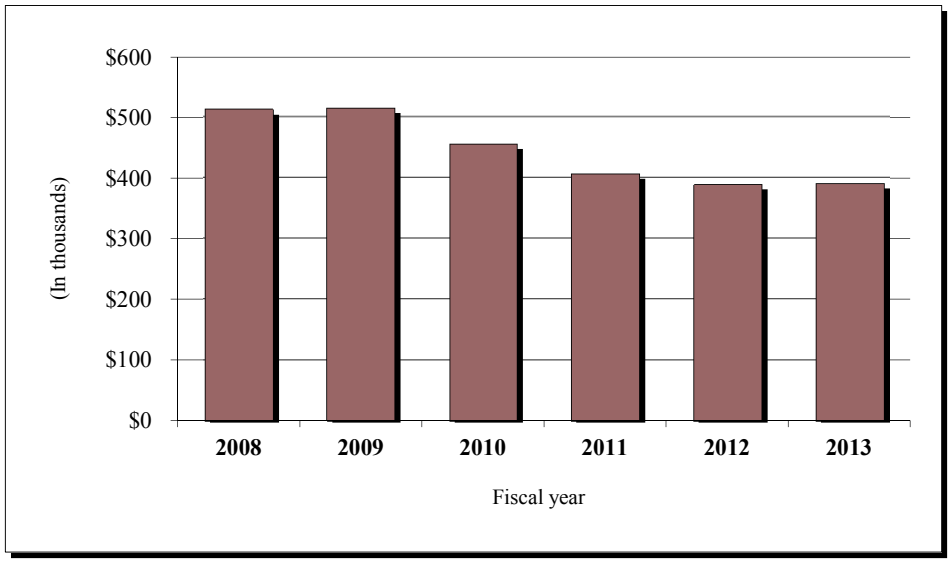
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



Fiscal Year	Amount Collected	Percent Change
2008	$5,547,754	4.6%
2009	$5,727,860	3.2%
2010	$6,352,388	10.9%
2011	$6,572,849	3.5%
2012	$6,978,181	6.2%
2013	$7,056,779	1.1%

Bingo Enforcement Tax Gross Collections

The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the 3 percent of gross bingo income.

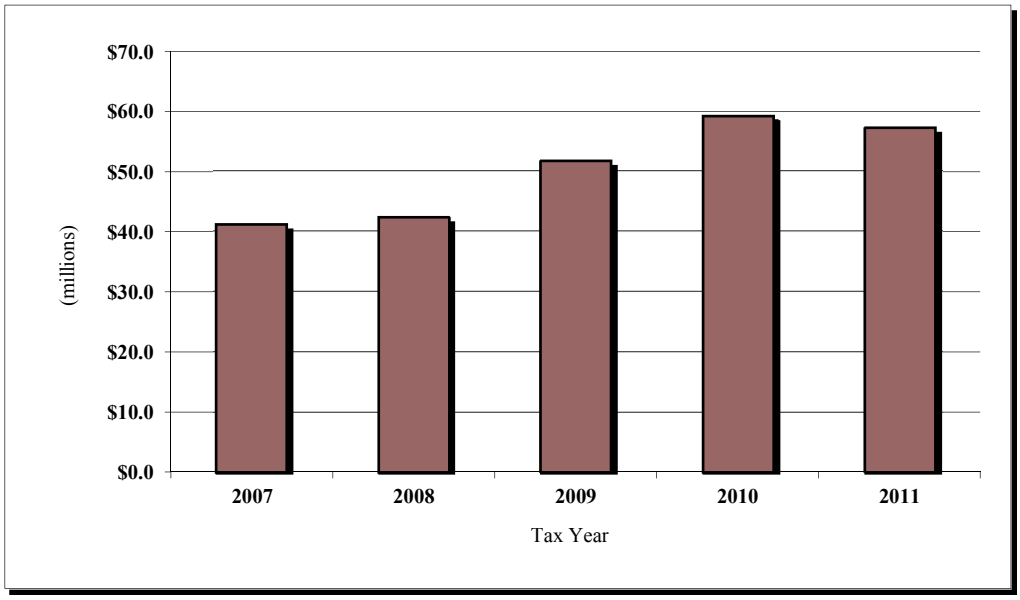


Fiscal Year	Amount Collected	Percent Change
2008	$512,574	-4.2%
2009	$514,891	0.5%
2010	$455,110	-11.6%
2011	$407,181	-10.5%
2012	$389,029	-4.5%
2013	$390,747	0.4%

Food Sales Tax Credits

Claimants with a modified Kansas Adjusted Gross Income of:

TY 07:	$0 - $14,850 or $14,851 - $29,700 qualify for a refund of:	$78 or $38 respectively
TY 08:	$0 - $15,150 or $15,151 - $30,300 qualify for a refund of:	$80 or $39 respectively
TY 09:	$0 - $15,950 or $15,951 - $31,900 qualify for a refund of:	$84 or $41 respectively
TY 10:	$0 - $17,500 or $17,501 - $35,000 qualify for a refund of:	$90 or $45 respectively
TY 11:	$0 - $17,700 or $17,701 - $35,400 qualify for a refund of:	$91 or $46 respectively



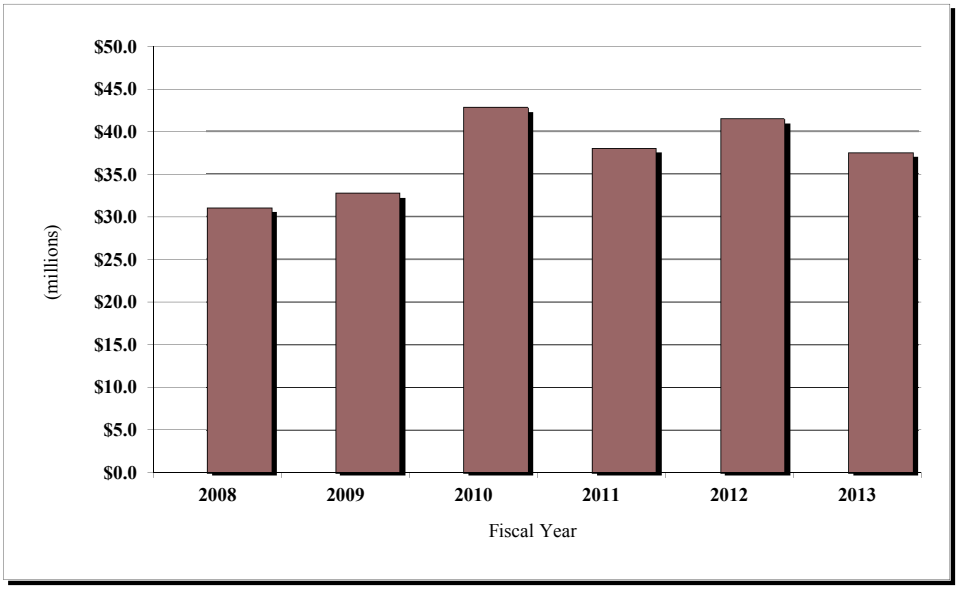
Tax Year	Number of Claims Allowed	Amount Paid	Percent Change
2007	321,033	$41,231,265	14.8%
2008	322,248	$42,356,907	2.7%
2009	365,159	$51,752,392	22.2%
2010	378,897	$59,209,091	14.4%
2011	369,637	$57,237,181	-3.3%

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

Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. (Effective Tax Year 2013, renters will no longer qualify for this refund.) In Tax Year 2011, the maximum refund is $700 and the maximum household income is $31,200.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax Year 2011, the maximum household income is $17,700. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. In Fiscal Year 2013, the Kansas Department of Revenue issued $4,143,056 in SAFE SENIOR refunds to 4,009 homeowners. This is reported as a portion of the total homestead refunds issued.



Fiscal Year	Number of Claims Allowed	Amount Paid	Percent Change
2008	96,020	$31,126,798	47.5%
2009	102,586	$32,818,510	5.4%
2010	132,136	$42,871,586	30.6%
2011	120,029	$38,084,917	-11.2%
2012	126,762	$41,506,807	9.0%
2013	115,719	$37,586,043	-9.4%

Homestead Refunds by County - Tax Year 2011

County	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE SOCIAL SECURITY	AVERAGE HOUSEHOLD INCOME	AVERAGE PROPERTY TAX PAID	AVERAGE REFUND PERCENTAGE	NUMBER OF FILERS	COUNTY POPULATION	NUMBER OF FILERS /POPULATION
Allen	$296,767	$288	$8,929	$15,164	$542	57%	1,030	13,371	8%
Anderson	$162,714	$280	$9,863	$15,742	$549	55%	582	8,102	7%
Atchison	$278,218	$296	$9,777	$15,720	$573	55%	940	16,924	6%
Barber	$51,338	$237	$11,193	$16,158	$469	53%	217	4,861	4%
Barton	$505,112	$270	$9,288	$16,126	$538	54%	1,872	27,674	7%
Bourbon	$354,684	$277	$9,102	$15,555	$532	56%	1,280	15,173	8%
Brown	$157,882	$274	$8,918	$14,911	$511	59%	577	9,984	6%
Butler	$850,284	$296	$9,356	$16,124	$598	53%	2,874	65,880	4%
Chase	$48,658	$264	$10,203	$16,851	$566	51%	184	2,790	7%
Chautauqua	$78,475	$297	$9,882	$13,888	$495	63%	264	3,669	7%
Cherokee	$415,981	$292	$7,981	$13,564	$502	63%	1,424	21,603	7%
Cheyenne	$54,453	$285	$9,343	$16,839	$556	52%	191	2,726	7%
Clark	$23,770	$250	$9,333	$16,136	$496	54%	95	2,215	4%
Clay	$137,207	$292	$8,516	$16,246	$581	54%	470	8,535	6%
Cloud	$158,917	$280	$9,707	$15,787	$538	56%	568	9,533	6%
Coffey	$138,509	$260	$10,292	$16,427	$531	52%	532	8,601	6%
Comanche	$20,481	$228	$11,846	$15,918	$447	55%	90	1,891	5%
Cowley	$583,300	$278	$9,674	$15,378	$540	57%	2,100	36,311	6%
Crawford	$760,309	$273	$7,839	$14,906	$514	58%	2,786	39,134	7%
Decatur	$55,523	$250	$11,157	$16,433	$513	53%	222	2,961	7%
Dickinson	$304,853	$278	$10,191	$16,227	$565	53%	1,097	19,754	6%
Doniphan	$92,701	$296	$10,017	$14,135	$514	62%	313	7,945	4%
Douglas	$968,008	$287	$7,955	$16,421	$596	52%	3,377	110,826	3%
Edwards	$47,252	$250	$9,672	$16,837	$500	52%	189	3,037	6%
Elk	$78,385	$288	$9,846	$14,546	$505	60%	272	2,882	9%
Ellis	$389,467	$286	$9,062	$16,257	$582	53%	1,363	28,452	5%
Ellsworth	$100,065	$250	$9,462	$16,732	$530	52%	400	6,497	6%
Finney	$402,400	$257	$6,912	$16,947	$563	50%	1,566	36,776	4%
Ford	$233,120	$269	$8,607	$17,548	$597	48%	866	33,848	3%
Franklin	$469,077	$285	$9,831	$15,629	$559	55%	1,644	25,992	6%
Geary	$260,430	$260	$6,571	$16,923	$560	51%	1,000	34,362	3%
Gove	$36,817	$235	$10,562	$16,928	$494	51%	157	2,695	6%
Graham	$56,694	$266	$11,131	$16,761	$549	51%	213	2,597	8%
Grant	$56,106	$257	$7,214	$16,957	$555	51%	218	7,829	3%
Gray	$47,192	$304	$11,102	$16,847	$597	52%	155	6,006	3%
Greeley	$14,043	$238	$9,442	$16,909	$504	51%	59	1,247	5%
Greenwood	$148,644	$258	$10,048	$14,637	$480	59%	577	6,689	9%
Hamilton	$19,292	$244	$7,364	$16,426	$493	52%	79	2,690	3%
Harper	$90,359	$253	$11,068	$16,500	$522	52%	357	6,034	6%
Harvey	$494,907	$274	$9,605	$17,213	$595	49%	1,806	34,684	5%
Haskell	$25,246	$263	$8,091	$16,550	$538	53%	96	4,256	2%
Hodgeman	$17,514	$230	$10,323	$18,644	$546	44%	76	1,916	4%
Jackson	$193,768	$281	$9,955	$17,045	$581	52%	690	13,462	5%
Jefferson	$214,188	$276	$9,458	$16,977	$593	50%	777	19,126	4%
Jewell	$48,520	$209	$9,903	$16,618	$410	55%	232	3,077	8%
Johnson	$3,358,537	$272	$9,039	$17,897	$621	47%	12,357	544,179	2%
Kearny	$26,948	$264	$6,434	$17,007	$547	51%	102	3,977	3%
Kingman	$105,885	$264	$10,064	$16,550	$548	52%	401	7,858	5%
Kiowa	$31,687	$273	$10,635	$16,520	$546	53%	116	2,553	5%
Labette	$527,955	$289	$8,502	$14,878	$536	58%	1,828	21,607	8%
Lane	$20,478	$266	$11,012	$16,498	$530	52%	77	1,750	4%
Leavenworth	$715,629	$287	$8,348	$16,865	$602	51%	2,491	76,227	3%
Lincoln	$57,069	$280	$9,272	$15,337	$528	57%	204	3,241	6%
Linn	$191,468	$274	$10,501	$16,258	$547	53%	700	9,656	7%
Logan	$43,511	$277	$9,491	$15,776	$531	56%	157	2,756	6%
Lyon	$571,135	$289	$8,961	$15,429	$555	56%	1,975	33,690	6%
Marion	$219,483	$276	$10,857	$17,022	$584	50%	794	12,660	6%
Marshall	$197,997	$245	$9,575	$16,262	$510	53%	809	10,117	8%
McPherson	$380,698	$283	$11,712	$17,018	$597	50%	1,346	29,180	5%
Meade	$39,194	$267	$10,097	$17,271	$571	49%	147	4,575	3%

Homestead Refunds by County - Tax Year 2011

County	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE SOCIAL SECURITY	AVERAGE HOUSEHOLD INCOME	AVERAGE PROPERTY TAX PAID	AVERAGE REFUND PERCENTAGE	NUMBER OF FILERS	COUNTY POPULATION	NUMBER OF FILERS /POPULATION
Miami	$373,951	$293	$9,600	$16,069	$592	53%	1,278	32,787	4%
Mitchell	$108,284	$242	$9,356	$16,721	$527	51%	447	6,373	7%
Montgomery	$708,957	$281	$9,042	$14,702	$526	59%	2,523	35,471	7%
Morris	$98,217	$257	$10,910	$16,668	$547	52%	382	5,923	6%
Morton	$26,423	$226	$8,600	$18,454	$548	44%	117	3,233	4%
Nemaha	$117,946	$243	$10,498	$16,779	$505	52%	486	10,178	5%
Neosho	$354,908	$289	$8,424	$15,937	$568	54%	1,228	16,512	7%
Ness	$28,040	$200	$10,474	$17,462	$447	49%	140	3,107	5%
Norton	$73,465	$255	$9,501	$16,695	$518	52%	288	5,671	5%
Osage	$312,328	$291	$9,600	$15,526	$568	55%	1,073	16,295	7%
Osborne	$51,525	$228	$8,198	$16,219	$442	54%	226	3,858	6%
Ottawa	$78,174	$273	$9,602	$16,894	$566	51%	286	6,091	5%
Pawnee	$89,128	$242	$9,499	$17,436	$534	48%	369	6,973	5%
Phillips	$114,938	$253	$8,540	$16,713	$517	52%	455	5,642	8%
Pottawatomie	$226,782	$258	$9,842	$17,461	$571	48%	878	21,604	4%
Pratt	$166,359	$284	$10,762	$15,368	$540	57%	585	9,656	6%
Rawlins	$31,188	$185	$10,148	$24,163	$412	46%	169	2,519	7%
Reno	$1,336,768	$298	$9,554	$15,477	$574	56%	4,480	64,511	7%
Republic	$90,637	$234	$8,462	$16,914	$497	51%	388	4,980	8%
Rice	$138,554	$255	$10,740	$16,339	$517	53%	543	10,083	5%
Riley	$338,683	$272	$8,039	$17,316	$595	49%	1,246	71,115	2%
Rooks	$90,544	$260	$9,324	$16,191	$516	55%	348	5,181	7%
Rush	$75,991	$267	$9,789	$15,872	$496	55%	285	3,307	9%
Russell	$139,260	$270	$10,849	$15,604	$528	56%	515	6,970	7%
Saline	$1,037,732	$296	$8,933	$16,209	$595	53%	3,508	55,606	6%
Scott	$65,514	$298	$10,846	$15,325	$558	56%	220	4,936	4%
Sedgwick	$7,640,725	$303	$7,137	$15,685	$591	55%	25,229	498,365	5%
Seward	$145,815	$282	$9,786	$16,493	$567	52%	517	22,952	2%
Shawnee	$3,187,162	$298	$7,170	$15,289	$580	56%	10,700	177,934	6%
Sheridan	$32,480	$266	$11,225	$16,316	$504	55%	122	2,556	5%
Sherman	$119,571	$291	$9,138	$14,654	$524	60%	411	6,010	7%
Smith	$78,775	$237	$9,400	$16,510	$495	51%	333	3,853	9%
Stafford	$65,093	$237	$8,251	$15,804	$466	55%	275	4,437	6%
Stanton	$22,471	$222	$8,649	$18,143	$533	46%	101	2,235	5%
Stevens	$20,631	$191	$8,699	$18,436	$494	44%	108	5,724	2%
Sumner	$312,344	$281	$10,156	$16,211	$563	54%	1,110	24,132	5%
Thomas	$100,020	$273	$9,143	$16,643	$568	52%	366	7,900	5%
Trego	$43,342	$241	$10,656	$17,221	$513	50%	180	3,001	6%
Wabaunsee	$88,209	$284	$10,185	$16,926	$593	50%	311	7,053	4%
Wallace	$17,839	$262	$12,352	$16,300	$529	54%	68	1,485	5%
Washington	$97,533	$246	$11,836	$16,473	$507	52%	396	5,799	7%
Wichita	$22,821	$228	$10,520	$17,980	$528	46%	100	2,234	4%
Wilson	$194,244	$255	$9,947	$15,881	$505	54%	762	9,409	8%
Woodson	$104,195	$308	$9,352	$14,293	$535	61%	338	3,309	10%
Wyandotte	$2,445,223	$299	$6,677	$15,740	$580	55%	8,184	157,505	5%
STATEWIDE	$37,442,093	$285	$8,492	$16,073	$572	53%	131,455	2,853,118	5%

Audit Services
Assessments by Tax Type

Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

Tax Type		Fiscal Year 2011 Number	Fiscal Year 2011 Amount	Fiscal Year 2012 Number	Fiscal Year 2012 Amount	Fiscal Year 2013 Number	Fiscal Year 2013 Amount
Corporate Income	Assessments	62	$32,025,683	45	$10,809,981	37	$20,735,021
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	149	$9,460,816	128	$4,668,912	139	$9,742,439
	Refunds	0	$0	*	*	0	$0
	Total - Net	149	$9,460,816	*	*	139	$9,742,439
Retailers' Sales	Assessments	1386	$180,046,483	1491	$46,345,024	1230	$85,689,926
	Refunds	564	($65,663,888)	581	($10,746,101)	600	($4,528,568)
	Total - Net	1950	$114,382,595	2072	$35,598,923	1830	$81,161,358
Retailers' Use	Assessments	117	$3,826,277	85	$2,943,013	64	$2,893,412
	Refunds	136	($2,637,470)	121	($1,416,760)	124	($1,546,847)
	Total - Net	253	$1,188,807	206	$1,526,253	188	$1,346,565
Consumers' Use	Assessments	1009	$38,770,827	1292	$26,785,282	1238	$40,892,308
	Refunds	63	($1,204,176)	74	($1,450,371)	107	($2,357,173)
	Total - Net	1072	$37,566,651	1366	$25,334,911	1345	$38,535,135
Retail Liquor Excise	Assessments	15	492,533	19	$999,360	17	$2,356,222
	Refunds	0	$0	0	$0	0	$0
	Total - Net	15	$492,533	19	$999,360	17	$2,356,222
Liquor Enforcement	Assessments	13	$447,161	5	$142,966	*	*
	Refunds	0	$0	0	$0	*	*
	Total - Net	13	$447,161	5	$142,996	*	*
Interstate & IFTA Motor Fuel	Assessments	164	$339,075	170	$1,439,843	175	$624,153
	Refunds	10	($43,636)	12	($6,846)	19	($10,144)
	Total - Net	174	$295,439	182	$1,432,997	194	$614,009
Withholding	Assessments	48	$1,238,410	45	$662,578	49	$2,054,815
	Refunds	0	$0	0	$0	0	$0
	Total - Net	48	$1,238,410	45	$662,578	49	$2,054,815
Other Taxes	Assessments	126	$6,028,006	131	$2,870,068	115	$14,317,971
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
TOTALS	Assessments	3089	$272,675,271	3411	$97,667,057	3064	$179,306,267
	Refunds	784	($70,009,469)	799	($14,311,328)	857	($8,644,235)
	Total - Net	**3873**	**$202,665,802**	**4210**	**$83,355,729**	**3921**	**$170,662,032**

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

Audit Services
Cash Collections by Tax Type

Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.

Tax Type		Fiscal Year 2011		Fiscal Year 2012		Fiscal Year 2013	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	72	$18,225,813	54	$7,932,146	53	$15,878,522
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Retailers' Sales	Amount Collected	1,445	$12,377,715	1,537	$13,784,469	1,155	$21,257,649
	Refunds	499	($6,577,680)	643	($8,800,333)	532	($5,579,823)
	Total - Net	1,944	$5,800,035	2,180	$4,984,136	1,687	$15,677,826
Retailers' Use	Amount Collected	107	$1,350,148	104	$723,971	77	$1,128,087
	Refunds	143	($2,815,604)	134	($1,764,707)	123	($2,193,263)
	Total - Net	250	($1,465,456)	238	($1,040,736)	200	($1,065,176)
Consumers' Use	Amount Collected	898	$3,360,391	1,311	$5,532,750	1,132	$3,870,372
	Refunds	75	($14,303,780)	83	($959,012)	105	($3,801,155)
	Total - Net	973	($10,943,389)	1,394	$4,573,738	1,237	$69,217
Retail Liquor Excise	Amount Collected	10	$168,316	13	$94,022	22	$118,722
	Refunds	0	$0	0	$0	0	$0
	Total - Net	10	$168,316	13	$94,022	22	$118,722
Liquor Enforcement	Amount Collected	5	$79,714	5	$88,214	8	$178,090
	Refunds	0	$0	0	$0	0	$0
	Total - Net	5	$79,714	5	$88,214	8	$178,090
Interstate & IFTA Motor Fuel	Amount Collected	158	$160,204	146	$966,128	164	$284,738
	Refunds	10	($43,636)	11	($6,342)	16	($8,557)
	Total - Net	168	$116,568	157	$959,786	180	$276,181
Individual Income Tax	Amount Collected	88	$4,993,519	82	$1,238,192	90	$501,254
	Refunds	0	$0	*	*	*	*
	Total - Net	88	$4,993,519	*	*	90	$501,254
Withholding	Amount Collected	36	$84,506	37	$2,880,810	41	$169,683
	Refunds	0	$0	0	$0	0	$0
	Total - Net	36	$84,506	37	$2,880,810	41	$169,683
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	197	$16,738,434	271	$13,711,240	118	($1,135,535)
TOTALS	Amount Collected	2931	$42,872,064	3414	$38,032,610	2850	$45,034,082
	Refunds	740	($27,299,817)	881	($11,781,400)	787	($14,365,298)
	Total - Net	**3,671**	**$15,572,247**	**4,295**	**$26,251,210**	**3,637**	**$30,688,784**

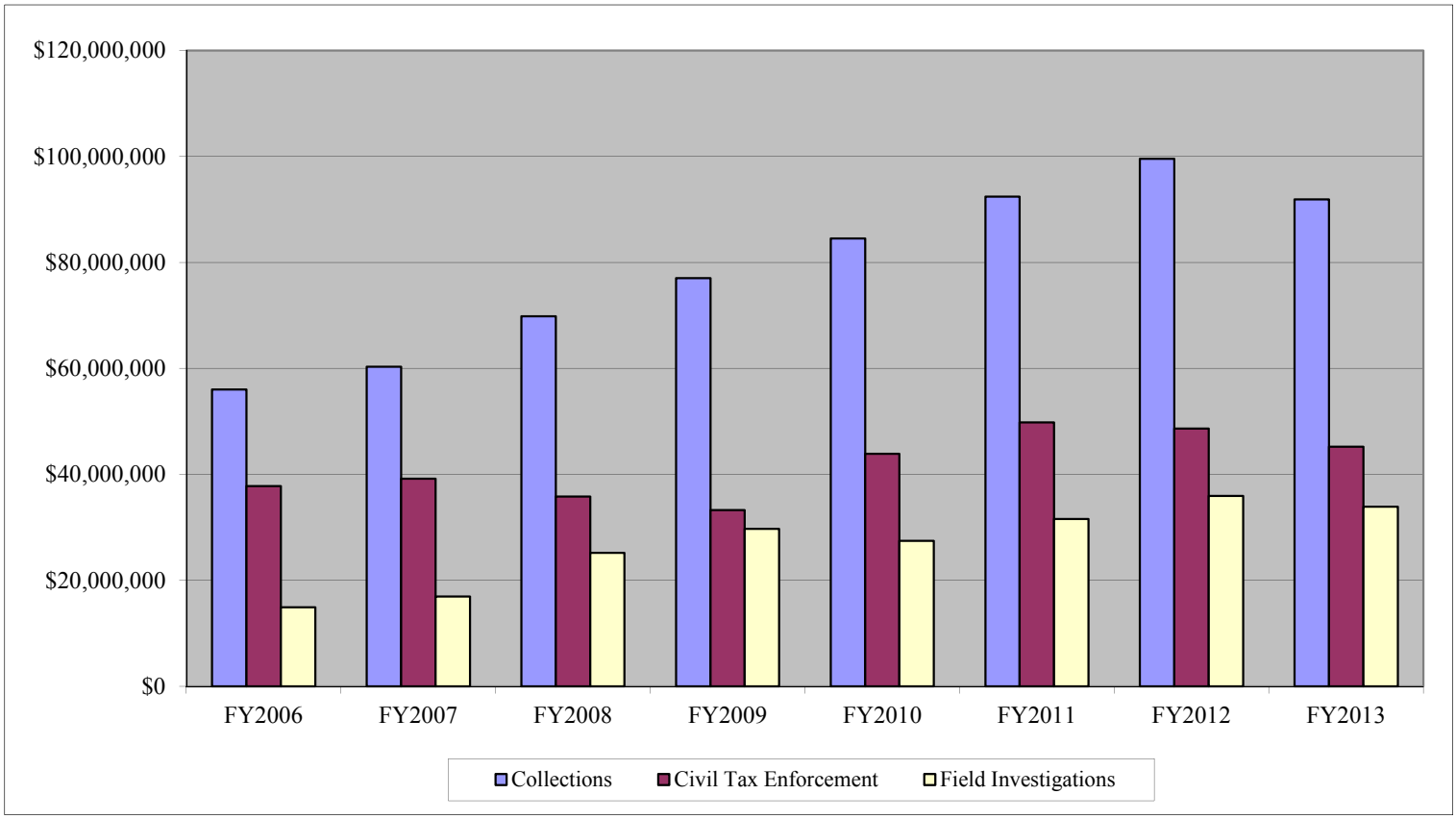
** Confidential due to number of filers. Confidential data is included in "Other Taxes."*

Recovery of Accounts Receivable by Business Area of Compliance Enforcement

Overall Area Performance:

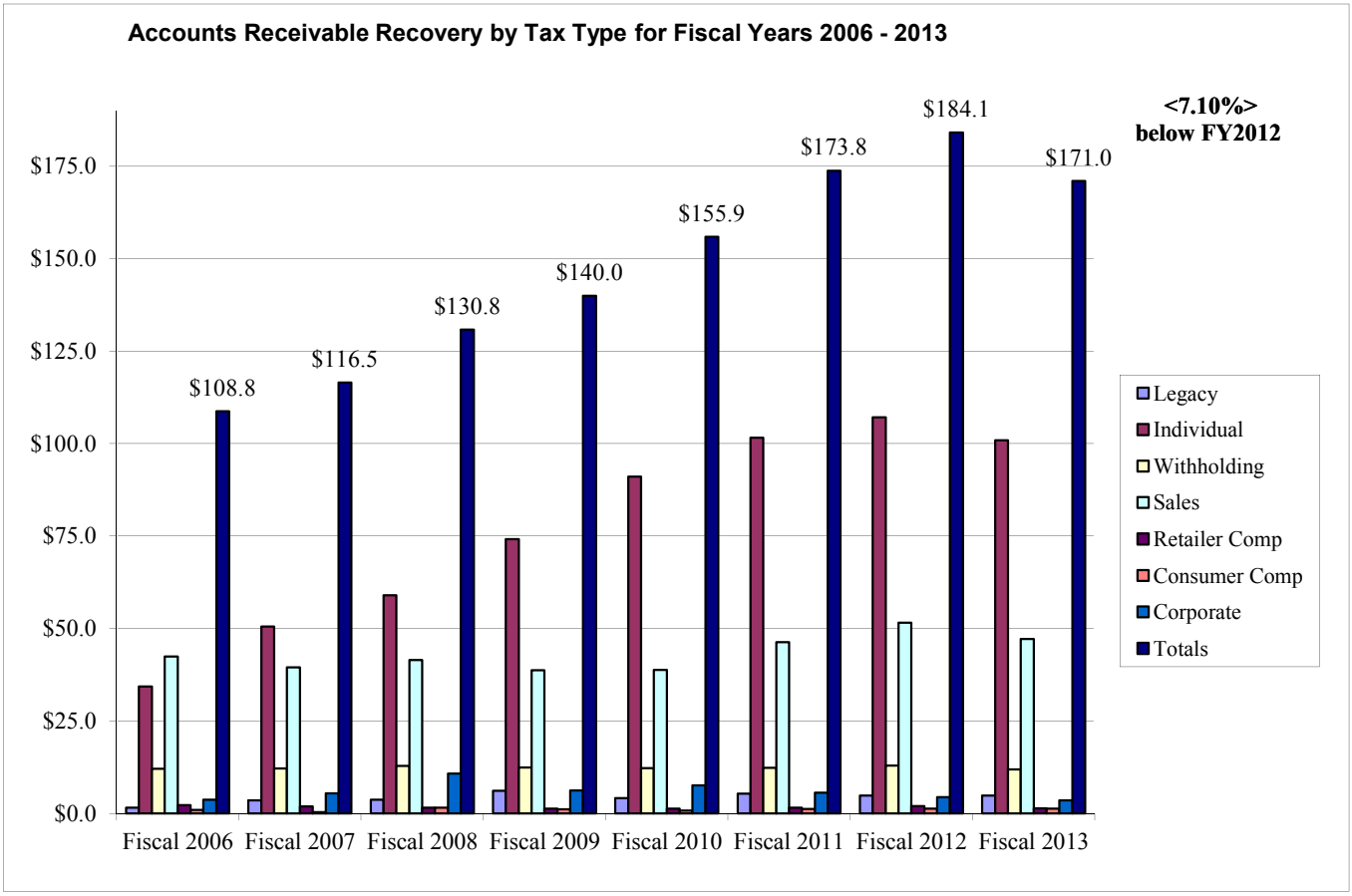
- Recovery results decreased from FY2012 by **<7.1%>, or <$13.0> Million.**
- With an average of 26.8 vacant revenue generating positions- ndividual area performances were as follows:
- Collections fell short of FY12 collection results by **<7.7%>,** Civil Tax Enforcement by **<6.98%>,** and Field Investigations by **<5.66%>** .

Accounts Receivable Recovery Clustered by Collection Area Across Fiscal Years 2006 - 2013



	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	Inc (Dec) Over Last Year
Collections	$56,047,894	$60,318,930	$69,834,528	$77,039,893	$84,528,782	$92,402,476	$99,553,367	$91,910,892	-7.68%
Civil Tax Enforcement	$37,777,026	$39,210,620	$35,826,171	$33,278,002	$43,920,853	$49,815,195	$48,653,225	$45,259,204	-6.98%
Field Investigations	$14,927,812	$16,986,808	$25,199,564	$29,746,151	$27,485,655	$31,608,310	$35,934,951	$33,900,952	-5.66%
TOTAL	**$108,752,732**	**$116,516,358**	**$130,860,263**	**$140,064,046**	**$155,935,290**	**$173,825,981**	**$184,141,543**	**$171,071,048**	**-7.10%**

Compliance Enforcement - Taxation
Accounts Receivable Recovery by Tax Type



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

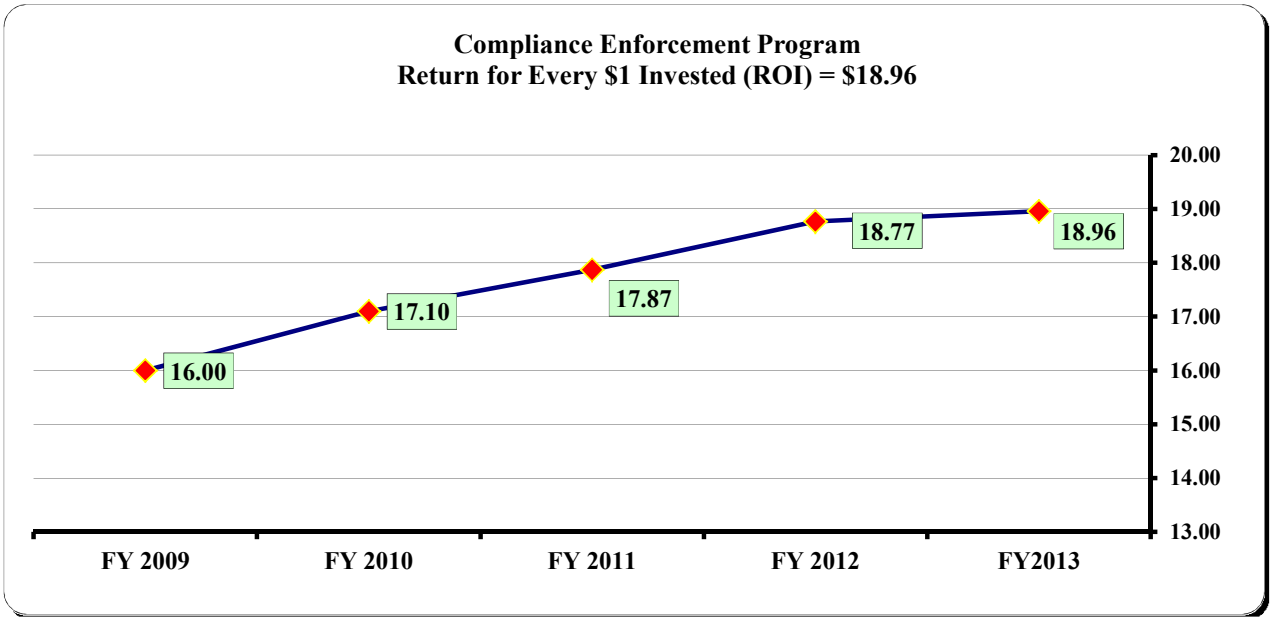
Figures are in Millions

	Fiscal 2006	Fiscal 2007	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012	Fiscal 2013
Legacy	$1.6	$3.5	$3.7	$6.1	$4.1	$5.3	$4.8	$4.8
Individual	$34.3	$50.5	$59.0	$74.2	$91.1	$101.6	$107.1	$100.9
Withholding	$12.0	$12.1	$12.8	$12.4	$12.2	$12.3	$12.9	$11.9
Sales	$42.4	$39.5	$41.5	$38.7	$38.8	$46.3	$51.6	$47.2
Retailer Comp	$2.2	$1.9	$1.5	$1.3	$1.3	$1.5	$2.0	$1.4
Consumer Comp	$0.9	$0.3	$1.5	$1.1	$0.8	$1.2	$1.3	$1.3
Corporate	$3.7	$5.4	$10.8	$6.2	$7.6	$5.6	$4.4	$3.5
Other	$11.5	$3.3	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
Totals	**$108.8**	**$116.5**	**$130.8**	**$140.0**	**$155.9**	**$173.8**	**$184.1**	**$171.0**

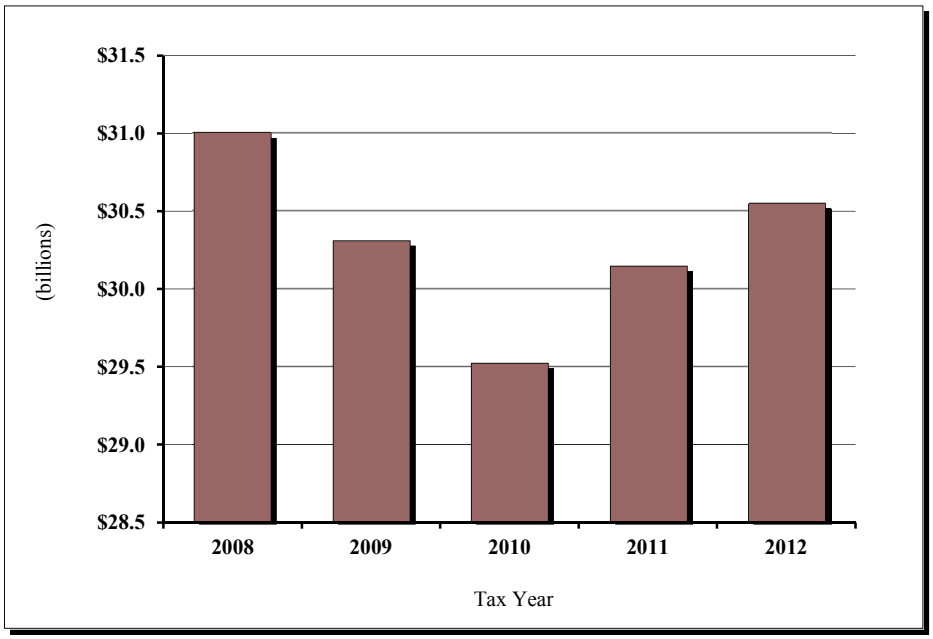
Kansas Department of Revenue
Division of Taxation
Compliance Enforcement Program
Program Return on Investment (ROI)

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Invested Salaries *(inc. Fringe Benefits)*	$ 7,635,645	$ 8,002,691	$ 8,599,261	$ 8,551,736	$ 7,889,292
Operating Expenses	$ 1,121,582	$ 1,136,093	$ 1,126,698	$ 1,259,955	$ 1,164,545
Total Program Investment	$ 8,757,227	$ 9,138,784	$ 9,725,959	$ 9,811,691	$ 9,053,837
Fiscal Year AR Recovery/Discovery	$ 140,064,046	$ 155,935,290	$ 173,825,981	$ 184,141,543	$ 171,071,048
ROI Dollars	$ 131,306,819	$ 146,796,506	$ 164,100,022	$ 174,329,852	$ 162,017,211
ROI Ratio	16.00	17.10	17.87	18.77	18.96

1 - Includes actual salaries with benefits and temp workers.
2 - For every $1 invested to operate Compliance Enforcement, we returned $18.96 to the State coffers.



Statewide Assessed Property Values



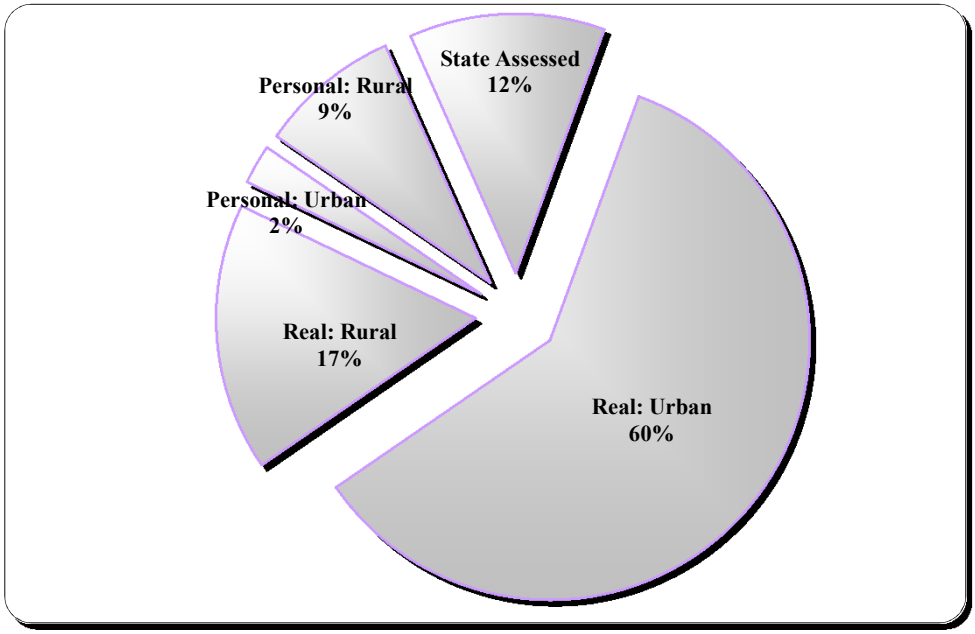
Assessed Valuation by Tax Year

Tax Year	Assessed Valuation	Percent Change
2008	$31,003,847,988	3.0%
2009	$30,312,185,808	-2.2%
2010	$29,524,719,005	-2.6%
2011	$30,151,399,320	2.1%
2012	$30,551,082,822	1.3%

Assessed Valuation by Property Type, Tax Years 2011 and 2012

Assessed value is the value on which the tax burden to support local government services, special assessments and public schools is allocated among property owners. Appraised value X assessment % = assessed value. Personal property is every tangible thing that is the subject of ownership, not forming part or parcel of real property. Real property is land and all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto, except as otherwise specifically provided.

Assessed Valuation by Property Type, Tax Year 2012



Property Type	Assessed Valuation Tax Year 2011	Assessed Valuation Tax Year 2012	Percent Change	2012 Percent Total
Locally Assessed:				
Real: Urban	$18,214,387,325	$18,288,761,683	0.4%	59.9%
Real: Rural	$4,946,214,112	$5,099,296,740	3.1%	16.7%
Personal: Urban	$809,323,964	$749,844,010	-7.3%	2.5%
Personal: Rural	$2,641,815,309	$2,688,243,854	1.8%	8.8%
State Assessed	$3,539,658,610	$3,724,936,535	5.2%	12.2%
Total	$30,151,399,320	$30,551,082,822	1.3%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

Property Category		2011 Assessed Valuation	2011 Percent Total	2012 Assessed Valuation	2012 Percent Total
State-Assessed		$3,539,658,610	11.7%	$3,724,936,535	12.2%
County-Assessed Real		$23,160,601,437	76.8%	$23,388,058,423	76.6%
County-Assessed Personal		$3,451,139,273	11.4%	$3,438,087,864	11.3%
	Total	$30,151,399,320	100.0%	$30,551,082,822	100.0%

Tax Year State-Assessed Property

Property Category		2011 Assessed Valuation	2011 Percent Total	2012 Assessed Valuation	2012 Percent Total
Telephone		$306,870,736	8.7%	$263,563,992	7.1%
Water Plants		$2,761,736	0.1%	$2,856,840	0.1%
Electric Power Companies		$1,475,018,853	41.7%	$1,701,659,266	45.7%
Pipeline Companies		$1,303,019,752	36.8%	$1,280,222,310	34.4%
Stored Gas Companies		$59,804,858	1.7%	$57,632,872	1.5%
Railroad Companies		$392,182,675	11.1%	$419,001,255	11.2%
	Total	$3,539,658,610	100.0%	$3,724,936,535	100.0%

Real and Personal Property Taxes Levied, Except Motor Vehicle Property Tax

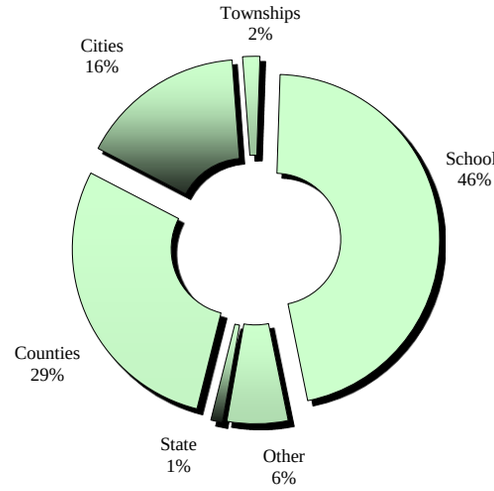
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value. used for the State Institutional and Educational Building Funds.

General Property Taxes by Local and State and Tax Year, in millions

Tax Years	Local Total	State Total	*Total	Percent Change of Total
2007	$3,554.9	$45.1	$3,600.0	7.7%
2008	$3,723.7	$46.5	$3,770.3	5.3%
2009	$3,747.4	$45.5	$3,792.9	4.7%
2010	$3,762.0	$44.2	$3,806.2	0.4%
2011	$3,871.1	$44.9	$3,916.0	2.9%
2012	$3,942.5	$45.6	$3,988.1	1.8%

Tax Year 2012 Total General Property Taxes, by Taxing District

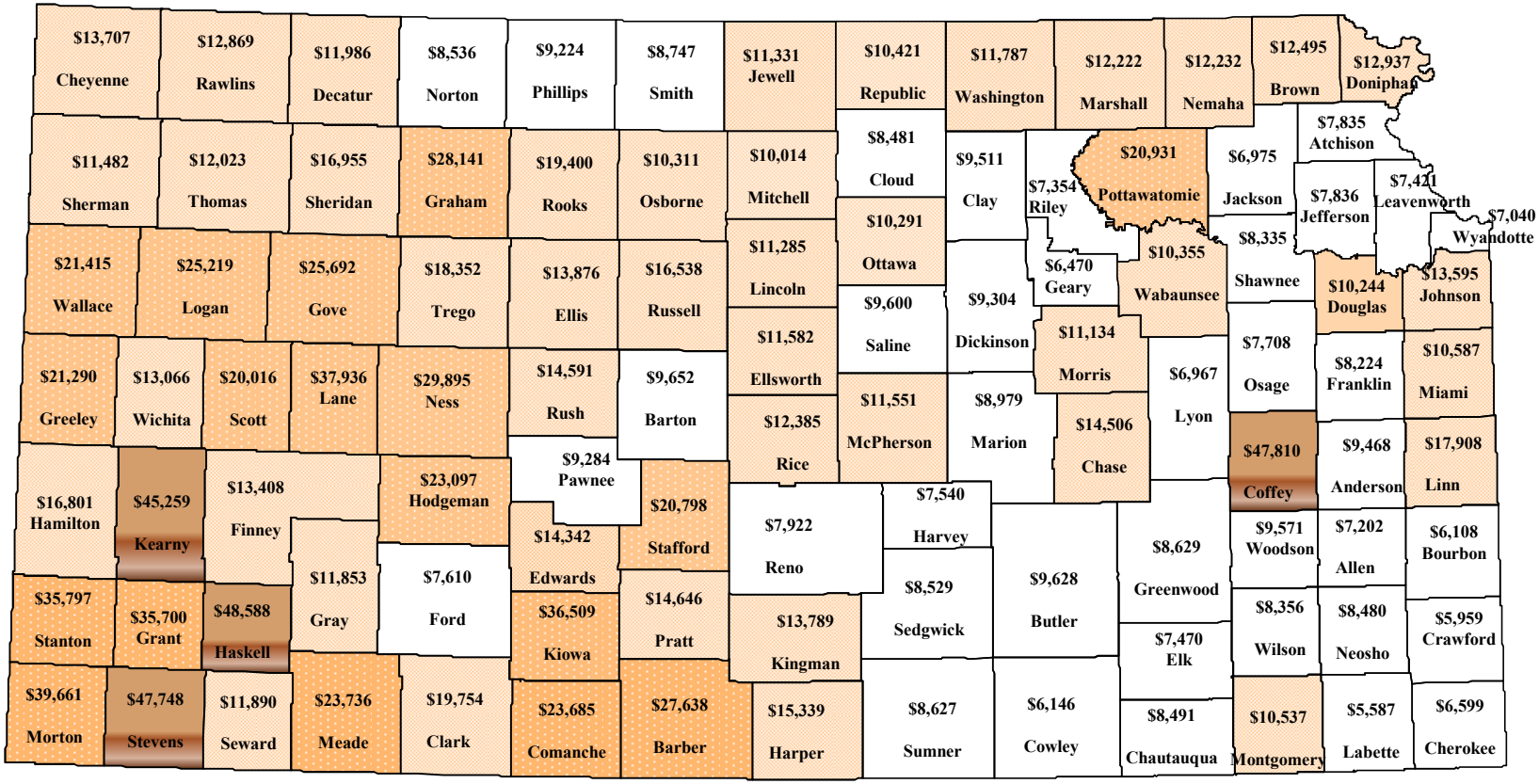
Taxing District	Amount	Percent Total
State	$45,574,678	1.1%
Counties	$1,144,733,425	28.7%
Cities	$645,999,870	16.2%
Townships	$67,145,274	1.7%
Schools	$1,846,422,144	46.3%
Other	$238,234,566	6.0%
*Total	$3,988,109,957	100.0%
Total Local	$3,942,535,279	98.9%
Total State	$45,574,678	1.1%
*Total	$3,988,109,957	100.0%



*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax (see page 77).

Other includes: cemetary; drainage; fire; hospital; library; light; and all other taxing districts.

Total Assessed Value of Property Per Capita, 2012



Average Countywide Levies per $1,000 Assessed Valuation, Tax Years 2010 through 2012

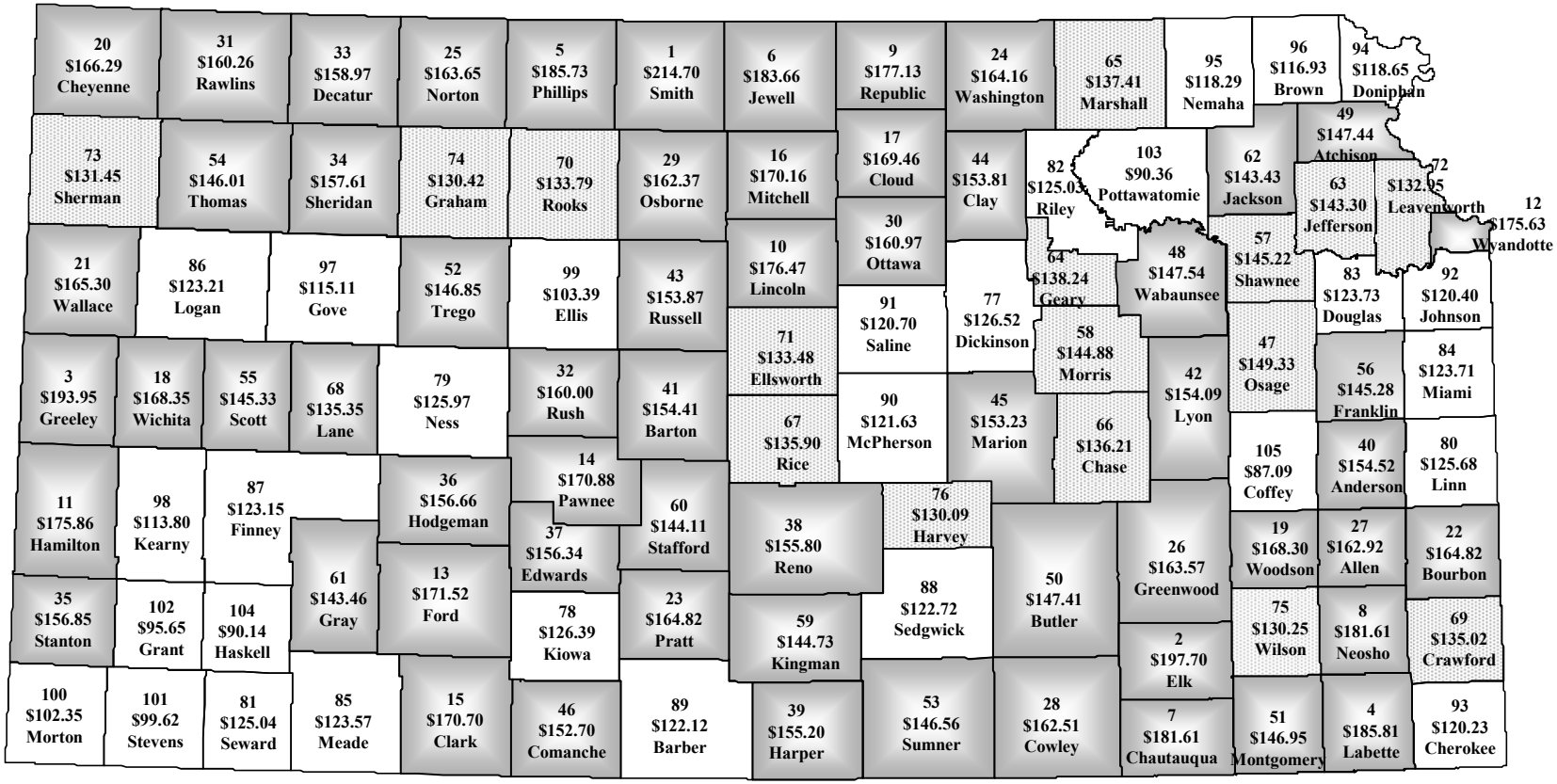
County	2010	2011	2012
Allen	158.74	162.34	162.92
Anderson	156.47	158.03	154.52
Atchison	143.04	146.44	147.44
Barber	129.04	120.16	122.12
Barton	152.38	152.64	154.41
Bourbon	156.09	164.63	164.82
Brown	116.12	116.93	116.93
Butler	145.53	148.30	147.41
Chase	138.44	137.40	136.21
Chautauqua	181.22	177.10	181.61
Cherokee	116.85	119.84	120.23
Cheyenne	142.27	148.49	166.29
Clark	152.59	160.38	170.70
Clay	145.23	148.33	153.81
Cloud	156.42	161.20	169.46
Coffey	89.14	88.19	87.09
Comanche	155.49	136.05	152.70
Cowley	165.74	167.19	162.51
Crawford	130.83	134.52	135.02
Decatur	159.97	166.33	158.97
Dickinson	124.39	125.04	126.52
Doniphan	114.96	115.25	118.65
Douglas	123.02	124.29	123.73
Edwards	145.74	152.32	156.34
Elk	201.69	199.86	197.70
Ellis	109.59	103.90	103.39
Ellsworth	134.92	134.03	133.48
Finney	121.84	121.30	123.15
Ford	168.82	171.42	171.52
Franklin	140.23	144.47	145.28
Geary	139.01	140.98	138.24
Gove	126.78	112.18	115.11
Graham	143.46	135.28	130.42
Grant	99.98	95.54	95.65
Gray	144.25	144.14	143.46
Greeley	155.15	199.24	193.95
Greenwood	163.15	164.87	163.57
Hamilton	171.49	174.80	175.86
Harper	167.91	161.85	155.20
Harvey	125.99	130.11	130.09
Haskell	88.50	89.86	90.14
Hodgeman	180.63	172.16	156.66
Jackson	139.96	145.38	143.43
Jefferson	136.00	141.79	143.30
Jewell	171.96	171.96	183.66
Johnson	119.46	120.75	120.40
Kearny	98.81	108.92	113.80
Kingman	135.17	135.82	144.73
Kiowa	114.14	126.26	126.39
Labette	178.78	182.69	185.81
Lane	138.23	143.87	135.35
Leavenworth	127.42	130.83	132.95
Lincoln	173.25	178.77	176.47
Linn	119.98	123.79	125.68
Logan	135.60	130.27	123.21
Lyon	143.73	148.51	154.09
Marion	148.96	151.80	153.23
Marshall	130.00	138.30	137.41
McPherson	117.85	120.05	121.63
Meade	125.63	123.74	123.57
Miami	121.91	123.46	123.71
Mitchell	166.12	166.85	170.16
Montgomery	151.16	147.51	146.95
Morris	137.14	139.40	144.88
Morton	114.10	101.38	102.35
Nemaha	116.80	116.50	118.29
Neosho	178.27	177.62	181.61
Ness	132.65	131.42	125.97
Norton	148.35	154.07	163.65
Osage	134.84	141.86	149.33
Osborne	162.33	163.65	162.37
Ottawa	155.12	158.12	160.97
Pawnee	174.68	172.78	170.88
Phillips	170.48	186.43	185.73
Pottawatomie	92.72	92.18	90.36
Pratt	161.01	166.52	164.82
Rawlins	151.59	161.96	160.20
Reno	157.93	156.75	155.80
Republic	178.73	178.99	177.13
Rice	135.02	137.05	135.90
Riley	119.50	124.36	125.03
Rooks	141.64	136.08	133.79
Rush	166.87	159.03	160.00
Russell	163.07	156.99	153.87
Saline	117.50	118.79	120.70
Scott	154.23	146.44	145.33
Sedgwick	121.79	122.31	122.72
Seward	122.66	122.13	125.04
Shawnee	137.57	141.66	145.22
Sheridan	144.90	145.58	157.61
Sherman	136.82	133.06	131.45
Smith	207.44	216.92	214.70
Stafford	139.53	145.08	144.11
Stanton	144.60	153.25	156.85
Stevens	94.16	92.96	99.62
Sumner	164.73	165.36	146.56
Thomas	144.17	150.86	146.01
Trego	154.79	148.89	146.85
Wabaunsee	145.76	146.05	147.54
Wallace	169.40	163.41	165.30
Washington	164.76	165.19	164.16
Wichita	165.57	169.94	168.35
Wilson	123.34	128.46	130.25
Woodson	170.45	168.95	168.30
Wyandotte	168.89	175.23	175.63
Statewide	129.25	130.69	131.26

Average Countywide Levies per $1,000 Assessed Valuation, Tax Year 2012

Each county shows: Rank: Highest to Lowest (#1 is Highest)
Levy per $1,000 Assessed Value

Legend:

- Counties with levy less than $129.00
- Counties with levy of $129.00 - $143.00
- Counties with levy above $143.00



Total Preliminary Real and Personal Property Taxes Levied by County

Figures do not include motor vehicles taxed under K.S.A. 79-5100.

County	Property Taxes Tax Year 2011	Property Taxes Tax Year 2012	Percent Change
Allen	$14,965,436	$15,640,758	4.5%
Anderson	$11,299,975	$11,806,702	4.5%
Atchison	$18,496,112	$19,399,108	4.9%
Barber	$16,235,309	$16,497,648	1.6%
Barton	$39,268,427	$41,493,460	5.7%
Bourbon	$15,004,146	$15,084,425	0.5%
Brown	$14,094,837	$14,624,147	3.8%
Butler	$90,721,119	$93,411,235	3.0%
Chase	$5,513,400	$5,566,219	1.0%
Chautauqua	$5,101,957	$5,526,691	8.3%
Cherokee	$16,054,386	$16,966,074	5.7%
Cheyenne	$5,603,725	$6,194,979	10.6%
Clark	$7,265,193	$7,226,415	-0.5%
Clay	$11,431,919	$12,540,691	9.7%
Cloud	$12,426,734	$13,458,875	8.3%
Coffey	$34,429,289	$35,529,236	3.2%
Comanche	$6,247,248	$6,813,833	9.1%
Cowley	$35,323,466	$36,224,730	2.6%
Crawford	$31,234,444	$31,553,684	1.0%
Decatur	$5,522,186	$5,554,031	0.6%
Dickinson	$22,176,617	$23,235,329	4.8%
Doniphan	$11,438,355	$12,195,235	6.6%
Douglas	$141,778,699	$142,225,567	0.3%
Edwards	$6,623,304	$6,771,693	2.2%
Elk	$3,956,761	$4,151,389	4.9%
Ellis	$39,291,961	$41,232,206	4.9%
Ellsworth	$9,482,768	$10,022,707	5.7%
Finney	$58,932,018	$61,230,749	3.9%
Ford	$43,092,060	$45,119,644	4.7%
Franklin	$30,031,134	$30,980,759	3.2%
Geary	$31,128,267	$31,592,335	1.5%
Gove	$6,817,291	$7,975,826	17.0%
Graham	$9,996,432	$9,692,577	-3.0%
Grant	$27,291,770	$27,193,776	-0.4%
Gray	$10,131,334	$10,394,876	2.6%
Greeley	$5,395,849	$5,194,581	-3.7%
Greenwood	$8,958,573	$9,377,274	4.7%
Hamilton	$8,201,169	$7,877,184	-4.0%
Harper	$12,851,196	$14,266,587	11.0%
Harvey	$33,063,935	$34,177,794	3.4%
Haskell	$19,490,336	$18,767,869	-3.7%
Hodgeman	$6,582,720	$7,113,798	8.1%
Jackson	$13,130,878	$13,438,117	2.3%
Jefferson	$20,693,297	$21,267,410	2.8%
Jewell	$5,768,943	$6,442,800	11.7%
Johnson	$911,611,320	$905,169,135	-0.7%
Kearny	21234871.64	20535405.99	-3.3%
Kingman	$15,203,559	$15,672,196	3.1%
Kiowa	$11,218,030	$11,761,978	4.8%
Labette	$21,717,564	$22,331,975	2.8%
Lane	$7,409,312	$8,980,631	21.2%
Leavenworth	$75,241,588	$76,138,861	1.2%
Lincoln	$6,422,361	$6,402,370	-0.3%
Linn	$19,989,352	$21,633,525	8.2%
Logan	$7,552,613	$8,647,164	14.5%
Lyon	$33,941,004	$36,246,155	6.8%
Marion	$16,524,133	$17,251,066	4.4%
Marshall	$16,397,968	$16,802,797	2.5%
McPherson	$38,789,255	$41,081,982	5.9%
Meade	$12,824,179	$13,289,805	3.6%
Miami	$42,994,016	$42,848,492	-0.3%
Mitchell	$9,725,495	$10,726,315	10.3%
Montgomery	$54,904,860	$54,055,339	-1.5%
Morris	$8,989,581	$9,497,277	5.6%
Morton	$13,681,167	$12,982,192	-5.1%
Nemaha	$13,906,684	$14,632,778	5.2%
Neosho	$21,938,402	$25,332,371	15.5%
Ness	$11,383,072	$11,749,356	3.2%
Norton	$6,652,841	$7,871,531	18.3%
Osage	$17,556,785	$18,769,123	6.9%
Osborne	$6,033,818	$6,440,659	6.7%
Ottawa	$9,613,309	$10,136,198	5.4%
Pawnee	$10,631,107	$11,123,147	4.6%
Phillips	$9,169,525	$9,516,478	3.8%
Pottawatomie	$37,950,614	$41,455,678	9.2%
Pratt	$22,707,924	$23,357,167	2.9%
Rawlins	$4,957,745	$5,178,696	4.5%
Reno	$77,411,987	$79,747,166	3.0%
Republic	$8,584,561	$9,057,499	5.5%
Rice	$16,418,956	$16,959,321	3.3%
Riley	$64,089,398	$67,120,056	4.7%
Rooks	$12,193,955	$13,450,283	10.3%
Rush	$6,686,561	$7,559,068	13.0%
Russell	$17,190,595	$17,701,116	3.0%
Saline	$63,150,219	$64,712,823	2.5%
Scott	$12,804,279	$14,282,565	11.5%
Sedgwick	$526,203,574	$524,448,010	-0.3%
Seward	$34,742,331	$34,680,791	-0.2%
Shawnee	$211,544,876	$216,580,206	2.4%
Sheridan	$6,416,759	$6,819,839	6.3%
Sherman	$8,730,003	$9,137,057	4.7%
Smith	$6,950,171	$7,199,643	3.6%
Stafford	$12,103,695	$13,100,640	8.2%
Stanton	$12,426,075	$12,633,107	1.7%
Stevens	$27,336,915	$26,697,742	-2.3%
Sumner	$29,741,041	$30,075,454	1.1%
Thomas	$13,753,120	$14,003,530	1.8%
Trego	$7,555,251	$7,896,017	4.5%
Wabaunsee	$9,976,619	$10,734,653	7.6%
Wallace	$5,041,956	$5,405,424	7.2%
Washington	$10,644,455	$11,309,233	6.2%
Wichita	$4,828,041	$5,006,428	3.7%
Wilson	$10,397,467	$10,121,895	-2.7%
Woodson	$4,995,710	$5,302,522	6.1%
Wyandotte	$192,665,188	$195,641,019	1.5%
Total	$3,916,002,787	3,988,051,977	1.8%

Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

County	2011 Tax	2011 Valuation	2012 Tax	2012 Valuation	Percent Change Tax	Percent Change Valuation
Allen	$1,811,743	$13,401,157	$1,847,526	$13,315,577	2.0%	-0.6%
Anderson	$1,102,683	$8,156,361	$1,096,286	$8,033,216	-0.6%	-1.5%
Atchison	$1,862,820	$14,694,371	$1,819,171	$14,784,710	-2.3%	0.6%
Barber	$630,968	$6,621,422	$752,281	$6,899,187	19.2%	4.2%
Barton	$4,287,935	$31,998,563	$4,311,751	$32,570,028	0.6%	1.8%
Bourbon	$1,583,814	$12,098,778	$1,617,501	$11,885,701	2.1%	-1.8%
Brown	$1,005,806	$10,004,529	$977,319	$10,168,104	-2.8%	1.6%
Butler	$8,770,956	$71,856,568	$8,976,820	$71,511,351	2.3%	-0.5%
Chase	$338,792	$2,977,627	$351,046	$2,963,968	3.6%	-0.5%
Chautauqua	$549,242	$3,504,179	$550,694	$3,415,829	0.3%	-2.5%
Cherokee	$1,886,249	$19,531,234	$1,890,668	$19,521,414	0.2%	-0.1%
Cheyenne	$353,079	$4,310,522	$512,468	$4,191,143	45.1%	-2.8%
Clark	$355,873	$2,843,046	$382,621	$2,885,655	7.5%	1.5%
Clay	$1,093,520	$8,935,739	$1,138,738	$9,092,958	4.1%	1.8%
Cloud	$1,325,938	$9,574,461	$1,289,808	$9,454,894	-2.7%	-1.2%
Coffey	$803,487	$11,532,755	$969,986	$14,028,691	20.7%	21.6%
Comanche	$276,554	$2,510,613	$341,098	$2,517,512	23.3%	0.3%
Cowley	$4,483,510	$31,502,573	$4,586,970	$31,473,649	2.3%	-0.1%
Crawford	$3,689,682	$33,314,513	$3,696,791	$33,354,606	0.2%	0.1%
Decatur	$500,440	$3,601,644	$517,548	$3,697,608	3.4%	2.7%
Dickinson	$2,119,863	$20,843,458	$2,176,195	$20,846,569	2.7%	0.0%
Doniphan	$751,398	$7,773,212	$780,292	$8,217,233	3.8%	5.7%
Douglas	$9,601,456	$97,947,055	$10,178,664	$98,799,920	6.0%	0.9%
Edwards	$482,841	$4,148,830	$543,227	$4,320,271	12.5%	4.1%
Elk	$486,075	$2,784,606	$499,901	$2,751,396	2.8%	-1.2%
Ellis	$3,105,661	$33,599,777	$3,143,907	$35,090,597	1.2%	4.4%
Ellsworth	$779,074	$6,601,816	$773,707	$6,732,807	-0.7%	2.0%
Finney	$3,723,571	$38,540,292	$3,961,100	$38,896,477	6.4%	0.9%
Ford	$4,413,763	$29,933,558	$4,542,755	$30,524,351	2.9%	2.0%
Franklin	$2,905,375	$24,673,896	$2,992,303	$24,887,737	3.0%	0.9%
Geary	$2,537,250	$21,879,264	$2,613,127	$21,957,765	3.0%	0.4%
Gove	$457,393	$4,196,458	$460,539	$4,312,846	0.7%	2.8%
Graham	$462,745	$3,348,978	$435,888	$3,532,219	-5.8%	5.5%
Grant	$727,546	$11,010,911	$896,038	$11,203,697	23.2%	1.8%
Gray	$1,129,354	$9,038,810	$1,166,880	$9,391,468	3.3%	3.9%
Greeley	$277,944	$2,232,107	$326,002	$2,412,097	17.3%	8.1%
Greenwood	$985,297	$7,089,182	$987,184	$6,896,355	0.2%	-2.7%
Hamilton	$409,811	$3,371,651	$495,232	$3,269,074	20.8%	-3.0%
Harper	$929,231	$7,066,773	$1,150,499	$7,666,567	23.8%	8.5%
Harvey	$3,439,894	$33,212,593	$3,570,651	$33,689,518	3.8%	1.4%
Haskell	$367,132	$5,897,509	$398,475	$5,817,409	8.5%	-1.4%
Hodgeman	$450,843	$2,570,958	$430,197	$2,678,268	-4.6%	4.2%
Jackson	$1,469,096	$12,477,564	$1,505,190	$12,547,955	2.5%	0.6%
Jefferson	$2,319,229	$20,175,809	$2,355,202	$20,303,818	1.6%	0.6%
Jewell	$578,166	$3,832,157	$592,862	$3,901,505	2.5%	1.8%
Johnson	$72,283,336	$764,636,016	$77,709,623	$781,331,046	7.5%	2.2%
Kearny	$400,746	$6,040,159	$491,111	$6,231,818	22.5%	3.2%
Kingman	$1,051,480	$9,897,311	$1,168,632	$10,146,844	11.1%	2.5%
Kiowa	$323,323	$3,602,771	$344,321	$3,657,540	6.5%	1.5%
Labette	$2,887,400	$18,488,706	$2,918,451	$18,380,242	1.1%	-0.6%
Lane	$349,415	$2,782,147	$322,193	$2,725,205	-7.8%	-2.0%
Leavenworth	$7,560,788	$71,171,749	$7,712,273	$71,796,168	2.0%	0.9%
Lincoln	$462,279	$2,981,696	$447,184	$2,918,023	-3.3%	-2.1%

Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

County	2011 Tax	2011 Valuation	2012 Tax	2012 Valuation	Percent Change Tax	Percent Change Valuation
Linn	$1,028,150	$10,695,859	$1,082,673	$10,829,328	5.3%	1.2%
Logan	$477,197	$3,942,707	$785,736	$6,806,317	64.7%	72.6%
Lyon	$3,335,572	$28,632,010	$3,478,586	$28,114,334	4.3%	-1.8%
Marion	$1,463,245	$11,512,355	$1,501,707	$11,644,761	2.6%	1.2%
Marshall	$1,408,480	$12,169,776	$1,394,203	$12,675,139	-1.0%	4.2%
McPherson	$3,317,052	$33,737,991	$3,362,180	$34,361,608	1.4%	1.8%
Meade	$558,528	$5,927,654	$634,610	$6,007,747	13.6%	1.4%
Miami	$3,885,442	$38,262,497	$3,935,183	$38,612,778	1.3%	0.9%
Mitchell	$1,203,351	$8,287,486	$1,247,243	$8,535,682	3.6%	3.0%
Montgomery	$4,117,530	$29,870,075	$3,913,934	$29,839,648	-4.9%	-0.1%
Morris	$671,265	$6,220,774	$717,604	$6,125,882	6.9%	-1.5%
Morton	$324,018	$4,566,465	$403,318	$4,286,057	24.5%	-6.1%
Nemaha	$1,302,990	$12,681,175	$1,266,308	$13,081,549	-2.8%	3.2%
Neosho	$2,131,853	$15,860,705	$2,457,496	$15,527,533	15.3%	-2.1%
Ness	$598,906	$5,031,431	$578,550	$5,135,819	-3.4%	2.1%
Norton	$697,058	$5,579,050	$715,856	$5,577,504	2.7%	0.0%
Osage	$1,832,226	$16,846,658	$1,882,860	$16,395,233	2.8%	-2.7%
Osborne	$670,275	$4,483,867	$634,408	$4,457,430	-5.4%	-0.6%
Ottawa	$823,876	$6,385,698	$883,459	$6,538,425	7.2%	2.4%
Pawnee	$1,026,090	$6,826,949	$1,050,625	$6,792,299	2.4%	-0.5%
Phillips	$850,277	$6,005,498	$925,981	$6,153,718	8.9%	2.5%
Pottawatomie	$1,813,774	$25,073,249	$1,867,218	$25,678,585	2.9%	2.4%
Pratt	$1,621,778	$11,415,586	$1,625,117	$11,524,777	0.2%	1.0%
Rawlins	$407,026	$3,359,102	$457,328	$3,475,457	12.4%	3.5%
Reno	$8,265,889	$60,801,403	$8,468,345	$61,395,964	2.4%	1.0%
Republic	$829,337	$5,734,868	$904,880	$5,700,643	9.1%	-0.6%
Rice	$1,219,663	$10,834,616	$1,268,521	$11,028,408	4.0%	1.8%
Riley	$4,498,387	$48,251,463	$4,844,841	$48,690,893	7.7%	0.9%
Rooks	$824,622	$6,193,552	$817,329	$6,719,246	-0.9%	8.5%
Rush	$546,915	$3,673,608	$553,769	$3,770,524	1.3%	2.6%
Russell	$1,289,152	$8,598,538	$1,266,144	$8,849,821	-1.8%	2.9%
Saline	$5,664,279	$58,412,096	$5,741,243	$58,887,561	1.4%	0.8%
Scott	$910,111	$7,311,826	$1,036,715	$7,723,196	13.9%	5.6%
Sedgwick	$52,252,906	$517,273,552	$53,281,527	$523,435,308	2.0%	1.2%
Seward	$2,044,212	$22,816,396	$2,147,678	$20,920,505	5.1%	-8.3%
Shawnee	$20,275,947	$173,005,912	$20,209,417	$171,899,949	-0.3%	-0.6%
Sheridan	$533,677	$4,294,935	$578,349	$4,630,424	8.4%	7.8%
Sherman	$802,869	$7,758,389	$899,004	$7,695,702	12.0%	-0.8%
Smith	$774,003	$4,362,159	$828,851	$4,421,948	7.1%	1.4%
Stafford	$609,906	$4,965,888	$605,749	$5,067,624	-0.7%	2.0%
Stanton	$350,404	$3,786,387	$480,585	$3,857,180	37.2%	1.9%
Stevens	$503,006	$8,104,363	$611,290	$8,242,631	21.5%	1.7%
Sumner	$3,234,157	$22,865,771	$3,338,803	$23,068,560	3.2%	0.9%
Thomas	$1,273,475	$10,381,563	$1,339,341	$10,786,257	5.2%	3.9%
Trego	$482,644	$3,933,435	$546,943	$4,057,654	13.3%	3.2%
Wabaunsee	$895,246	$7,364,034	$944,510	$7,510,717	5.5%	2.0%
Wallace	$323,344	$2,333,569	$358,089	$2,396,859	10.7%	2.7%
Washington	$912,058	$6,414,865	$934,370	$6,454,838	2.4%	0.6%
Wichita	$512,667	$3,257,943	$515,098	$3,538,487	0.5%	8.6%
Wilson	$888,574	$9,722,568	$973,042	$9,415,572	9.5%	-3.2%
Woodson	$507,453	$3,628,810	$527,363	$3,505,220	3.9%	-3.4%
Wyandotte	$16,294,784	$113,607,923	$16,951,149	$113,847,934	4.0%	0.2%
Total	$330,027,517	$3,049,883,483	$343,492,023	$3,089,297,841	4.1%	1.3%

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2012

Vehicle Registration Fees **	
Automobiles	
0 - 3000 lbs	$30.00
3001 - 3999 lbs	$30.00
4000 - 4500 lbs	$30.00
over 4500 lbs	$40.00
County Registrations	
Regular Truck - gross weight to:	
12M	$40.00
16M	$102.00
20M	$132.00
24M	$197.00
26M	$312.00
30M	$312.00
36M	$375.00
42M	$475.00
48M	$605.00
54M	$805.00
60M	$1,010.00
66M	$1,210.00
74M	$1,535.00
80M	$1,735.00
85M	$1,935.00
Local, 6000 Mile & Custom Harvest Trucks to:	
16M	$62.00
20M	$102.00
24M	$132.00
26M	$177.00
30M	$177.00
36M	$215.00
42M	$245.00
48M	$315.00
54M	$415.00
60M	$480.00
66M	$580.00
74M	$760.00
80M	$890.00
85M	$1,010.00
Farm Truck - gross weight to:	
16M	$37.00
20M	$42.00
24M	$52.00
26M	$72.00
54M	$75.00
60M	$190.00
66M	$370.00
85M	$610.00
County Qrtr Pay	1/4 of annual fee
County 72 Hour	$26.00
County 30 Day	varies by weight

Vehicle Registration Fees (cont.) **	
Urban Buses: 8-30 passengers	$15.00
31 - 39 passengers	$30.00
over 39 passengers	$60.00
Transit Authorities	$2.00
Trailers:	
8M	$15.00
12M	$25.00
Over 12 M	$35.00
Drive-Away, first	$44.00
Drive-Away, others	$18.00
Antique, Regular	$40.00
Antique, Personalized	$40.00
Amateur Radio	$1.00 + standard fee
Special Interest	$26.00
National Guard	standard fee
Pearl Harbor Survivor	standard fee
Disabled	standard fee
Purple Heart	standard fee
Veteran	standard fee
Educational Institution	varies
Disabled Veteran, Ex-POW	free
Medal of Honor	free
Firefighter	standard fee
Veterans	standard fee
Emergency Medical Services	standard fee
Breast Cancer Research and Outreach	standard fee
Support Kansas Arts	standard fee
Boy Scouts of America	standard fee
Vietnam Veteran	standard fee
Pet Friendly	standard fee
Motorcycles	$16.00
Motor Bikes	$11.00
Dealer, full-privilege	$350.00
Dealer, regular, first	$275.00
Dealer, regular, others	$25.00
Personalized (one-time)	$40.00
Interstate	
72 Hour	$26.00
30 Day	varies by weight
Apportioned & Qrtr	varies by weight
Job Hunter's Permit	$26.00
Modified Cab Card	$1.00
Replacement Cab Card	$3.00
Driver License Fees	
Class A/B *	$32.00
Class C*	$26.00
Class M*	$20.50
CDL Class A, B or C*	$26.00
CDL Endorsements/each	$10.00
Hazardous Material Endorsement Fee	$95.00
CDL Instruction Permit*	$9.00
Instructional Permit*	$6.00
Farm Permit*	$12.00
Exam	$3.00
Re-Exam on original application	$1.50
DUI Exam	$25.00
Duplicate*	$12.00
Identification Card*	$15.00
Senior (age 65 and over)/ Handicapped ID Card *	$8.00
Penalty	$1.00
Photo	$8.00
Concealed Carry	$15.00

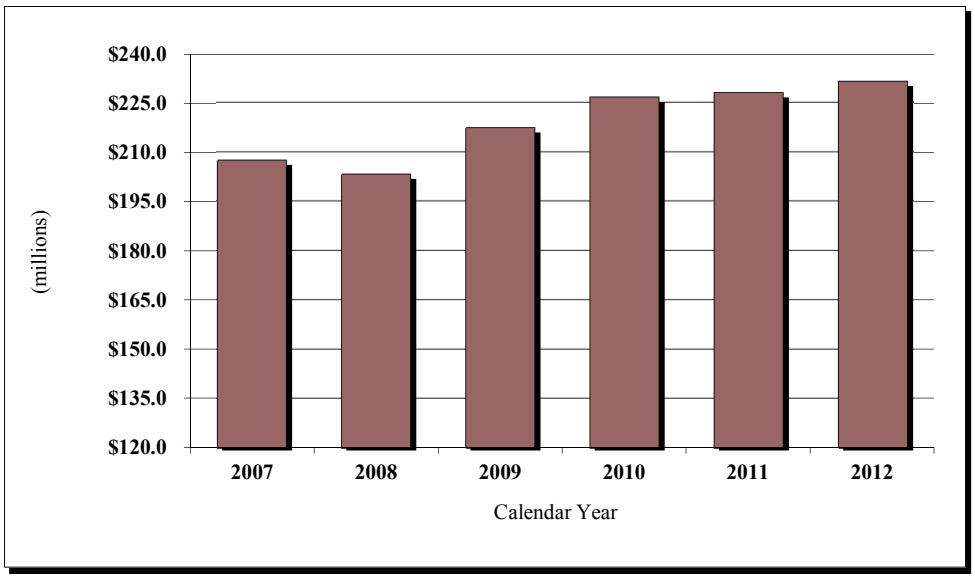
* Includes a $4 fee for photograph. (In 1997 expiration extended to 6 years for drivers between ages of 21 and 65.)

** For all county-registered vehicles add $5.00 county fee; and for new plates add a 50¢ reflector fee.

Effective 1/1/1993, the gross weight category of 24-30M is split into 24 registration fees for 24-26M & 26-30M are the same as the current 30M (92 Sess Ch 101 §1 & 2).

Total Vehicle Revenue Collections by Calendar Year

The Division of Vehicles is responsible for the collection of motor vehicle fees, including: titles, registration, motor carrier inspection (with the Kansas Highway Patrol), International Registration Plan, driver license, and dealer licensing. Registration is by calendar year.



Calendar Year	Amount Collected	Percent Change
2007	$207,516,869	6.4%
2008	$203,275,873	-2.0%
2009	$217,431,257	7.0%
2010	$226,852,149	4.3%
2011	$228,219,694	0.6%
2012	$231,632,618	1.5%

Vehicle Revenue Collections Calendar Year 2012

Vehicle Revenue Collections by Source by Calendar Year

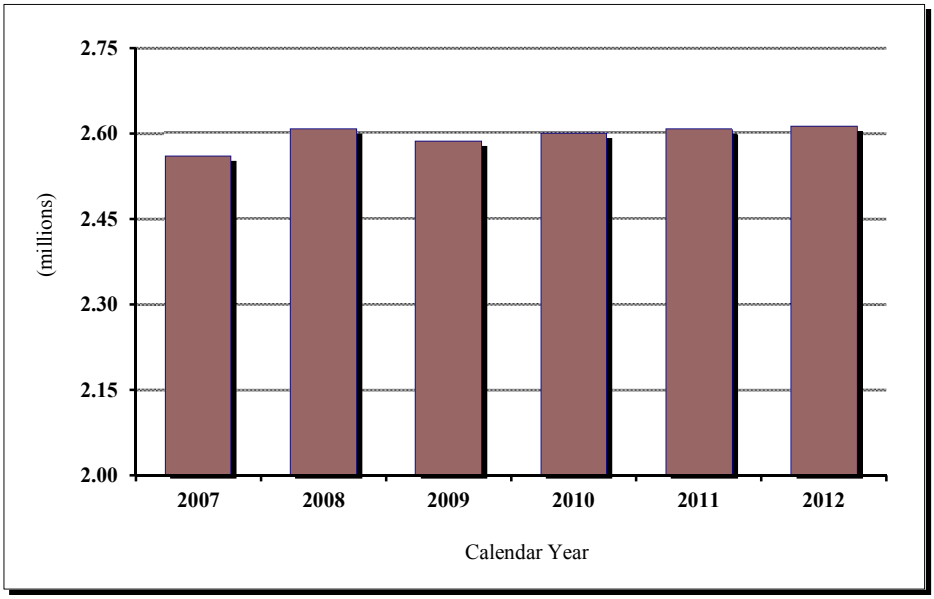
Source	CY 2012 Collection	Percent Total
Titles and Registration	$162,055,966	70.0%
Interstate Apportioned	$48,834,854	21.1%
Driver License	$20,098,186	8.7%
Motor Carrier Inspection	$643,612	0.3%
Total	$231,632,618	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

Funds	CY 2012 Collection	Percent Total
State Highway	$178,792,112	77.2%
County Funds	$21,366,000	9.2%
Driver Safety	$3,011,219	1.3%
Refunds	$452,472	0.2%
Motorcycle Safety	$124,040	0.05%
Other	$27,886,775	12.04%
Total	$231,632,618	100.0%

Motor Vehicle Registrations by Calendar Year

Registration is made at the county level and reported to the Division of Vehicles.



Calendar Year	Number Vehicle Registrations	Percent Change
2007	2,559,078	-0.1%
2008	2,607,451	1.9%
2009	2,585,796	-0.8%
2010	2,599,568	0.5%
2011	2,606,858	0.3%
2012	2,612,541	0.2%

Motor Vehicle Registrations by Type, Calendar Years 2011 and 2012

Vehicle Registration by Type and Percent Change

Vehicle Type	Calendar Year 2011	Calendar Year 2012	Percent Change
Automobiles	1,455,466	1,459,541	0.3%
Trucks	693,133	693,482	0.1%
Trailers	143,374	143,775	0.3%
Motorcycles	81,354	81,578	0.3%
Motorized Bicycles	7,511	7,524	0.2%
RV[1]	11,266	11,285	0.2%
Special Registration	214,754	215,355	0.3%
Total	2,606,858	2,612,541	0.2%

Vehicle Registration by Type and Percent Total

Vehicle Type	Percent Total 2011	Percent Total 2012
Automobiles	55.77%	55.87%
Trucks	27.14%	26.54%
Trailers	5.55%	5.50%
Motorcycles	2.93%	3.12%
Motorized Bicycles	0.32%	0.29%
RV[1]	0.47%	0.43%
Special Registration	7.82%	8.24%
Total	100.00%	100.00%

Notes:
1) RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995.

Motor Vehicle Registrations by County, Calendar Year 2012

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV*	Special **	Total
Allen	6,040	5,035	896	516	78	79	1,271	13,915
Anderson	3,842	3,670	870	259	40	48	711	9,440
Atchison	7,606	5,400	1,457	444	32	49	1,379	16,367
Barber	2,290	2,759	570	200	26	17	424	6,286
Barton	13,306	10,205	2,384	899	71	198	2,230	29,293
Bourbon	6,808	4,594	849	465	45	59	996	13,816
Brown	5,075	3,870	1,257	405	28	42	1,004	11,681
Butler	30,265	18,744	3,319	2,346	170	401	6,098	61,343
Chase	1,346	1,500	329	103	3	13	337	3,631
Chautauqua	1,470	2,175	331	103	4	29	310	4,422
Cherokee	8,385	7,775	1,108	634	23	89	2,010	20,024
Cheyenne	1,505	1,714	614	143	4	24	282	4,286
Clark	1,054	1,020	229	70	5	21	242	2,641
Clay	4,240	3,508	968	371	32	51	945	10,115
Cloud	4,535	3,892	1,081	371	57	60	867	10,863
Coffey	4,646	4,177	1,098	405	31	81	963	11,401
Comanche	856	1,142	219	77	1	5	161	2,461
Cowley	15,882	10,498	1,644	1,146	102	206	2,948	32,426
Crawford	16,376	10,103	1,515	1,101	105	103	3,174	32,477
Decatur	1,645	2,105	724	132	16	25	275	4,922
Dickinson	9,542	7,016	1,710	800	90	139	2,179	21,476
Doniphan	3,664	3,452	1,145	269	5	29	577	9,141
Douglas	52,856	15,118	3,027	2,220	335	277	6,224	80,057
Edwards	1,635	1,955	502	90	16	22	252	4,472
Elk	1,268	1,743	358	44	8	17	309	3,747
Ellis	13,477	9,032	2,417	1,067	202	130	2,494	28,819
Ellsworth	2,893	2,621	784	211	57	39	736	7,341
Finney	17,009	10,075	2,297	989	82	148	2,543	33,143
Ford	14,909	8,501	1,497	793	42	114	1,599	27,455
Franklin	12,848	8,490	1,833	966	88	140	2,205	26,570
Geary	18,658	6,191	1,001	1,196	53	106	3,271	30,476
Gove	1,507	2,064	752	133	19	42	348	4,865
Graham	1,355	1,745	518	123	29	47	302	4,119
Grant	3,584	3,547	1,037	301	23	43	469	9,004
Gray	2,672	3,392	941	275	18	33	414	7,745
Greeley	686	1,004	356	36	3	16	178	2,279
Greenwood	3,061	3,611	679	185	15	36	690	8,277
Hamilton	1,129	1,380	433	109	6	15	260	3,332
Harper	2,819	2,768	546	223	34	40	570	7,000
Harvey	18,388	8,879	1,770	1,236	185	172	2,794	33,424
Haskell	2,124	2,399	694	123	12	31	287	5,670
Hodgeman	987	1,545	370	71	5	10	177	3,165
Jackson	6,286	5,425	1,434	463	19	85	1,371	15,083
Jefferson	10,281	7,040	1,965	771	28	139	1,803	22,027
Jewell	1,742	2,285	994	141	22	27	407	5,618
Johnson	346,939	62,608	10,316	12,562	604	1,005	30,207	464,241
Kearny	1,992	2,008	666	126	6	31	323	5,152
Kingman	4,053	4,035	1,114	277	27	59	898	10,463
Kiowa	1,168	1,509	407	90	6	9	229	3,418
Labette	9,672	7,354	841	664	48	93	1,762	20,434
Lane	996	1,347	371	79	15	23	235	3,066
Leavenworth	34,718	16,069	3,381	2,575	67	319	7,703	64,832
Lincoln	1,618	1,798	607	111	21	20	364	4,539
Linn	4,997	4,402	1,101	404	22	75	1,011	12,012
Logan	1,480	1,705	538	124	18	26	356	4,247
Lyon	14,695	9,269	1,470	882	133	128	2,053	28,630
Marion	6,294	5,012	1,204	418	99	77	1,217	14,321
Marshall	5,441	4,912	1,419	394	39	60	1,052	13,317
McPherson	15,299	10,078	2,684	1,330	197	163	2,669	32,420
Meade	2,207	2,227	576	139	29	37	354	5,569

Motor Vehicle Registrations by County, Calendar Year 2012

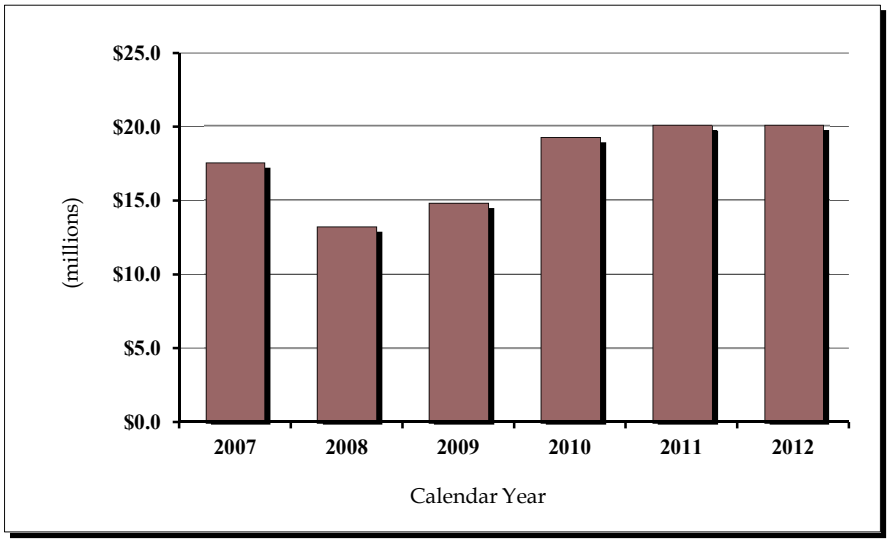
County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV*	Special **	Total
Miami	17,467	10,643	3,037	1,201	47	195	2,925	35,515
Mitchell	3,374	3,670	1,128	259	32	48	596	9,107
Montgomery	14,648	10,223	1,074	1,089	89	153	2,859	30,135
Morris	2,853	2,775	740	165	28	37	597	7,195
Morton	1,544	1,592	330	119	14	23	221	3,843
Nemaha	5,458	4,765	1,652	424	30	41	855	13,225
Neosho	7,378	6,080	1,045	648	87	80	1,170	16,488
Ness	1,662	2,534	947	123	15	34	372	5,687
Norton	2,666	2,851	1,028	271	43	62	479	7,400
Osage	8,635	6,082	1,349	608	55	121	1,696	18,546
Osborne	2,135	2,531	829	188	17	35	322	6,057
Ottawa	3,210	2,981	780	271	36	43	558	7,879
Pawnee	3,002	2,430	707	209	21	31	598	6,998
Phillips	2,880	3,242	1,311	279	39	34	584	8,369
Pottawatomie	11,597	7,813	2,044	830	48	112	1,907	24,351
Pratt	4,563	3,789	947	319	39	60	746	10,463
Rawlins	1,465	1,835	606	100	18	16	264	4,304
Reno	30,661	17,902	3,027	2,555	241	336	4,746	59,468
Republic	2,511	2,880	860	173	35	36	577	7,072
Rice	4,513	3,914	1,042	312	58	65	1,002	10,906
Riley	24,339	9,135	1,678	1,446	187	164	3,975	40,924
Rooks	2,662	2,902	887	228	19	62	657	7,417
Rush	1,706	1,892	534	130	59	25	391	4,737
Russell	3,517	3,301	842	251	35	43	738	8,727
Saline	28,416	13,799	2,987	1,933	312	298	4,803	52,548
Scott	2,359	2,553	757	288	15	35	521	6,528
Sedgwick	250,619	94,008	12,421	12,480	1,394	1,761	38,247	410,930
Seward	10,056	5,736	918	377	56	78	1,024	18,245
Shawnee	91,962	31,624	5,576	4,751	309	715	14,059	148,996
Sheridan	1,428	1,926	735	124	31	30	303	4,577
Sherman	2,911	2,838	997	273	56	50	570	7,695
Smith	1,998	2,436	977	133	43	32	429	6,048
Stafford	2,066	2,670	809	139	16	29	392	6,121
Stanton	1,076	1,323	377	88	2	18	155	3,039
Stevens	2,727	2,640	925	229	14	28	404	6,967
Sumner	11,633	8,716	1,429	817	102	181	2,092	24,970
Thomas	3,665	3,854	1,353	372	35	65	816	10,160
Trego	1,711	1,954	696	151	37	34	414	4,997
Wabaunsee	3,592	3,118	701	243	5	34	738	8,431
Wallace	830	1,351	439	57	2	7	174	2,860
Washington	3,035	3,227	1,091	190	9	23	760	8,335
Wichita	1,088	1,617	513	78	5	9	211	3,521
Wilson	4,444	4,280	789	283	72	49	928	10,845
Woodson	1,514	2,023	439	82	11	30	305	4,404
Wyandotte	73,847	24,531	3,206	3,089	107	302	9,659	114,741
Total	1,459,544	693,483	143,776	81,575	7,525	11,286	215,358	2,612,547

[1] Vehicle registration number includes the following: Bus, Converter Gear, Semi Trailer, Truck, Truck Tractor, Utility Trailer Large, Utility Trailer Small
*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.
** Special includes Personalized, National Guard, Amateur Radio, Disabled, Antique, Special Interest (street rod, etc.), Veteran, Pearl Harbor survivor, ex-POW, etc.

The figures reflect registrations sold in counties and reported to the Division; and should not be considered to be an exact number of vehicles on the road.

Driver License Fee Collections by Calendar Year

Driver licenses are issued by the Division of Vehicles for the operation of motor vehicles. The Division also issues Identification Cards. During the 1997 Legislative Session, House Bill 2073 was enacted. The bill extended the license renewal cycle from four to six years for licensed drivers between the ages of 21 and 65. All fees increased to the six-year rate at the previous cost per year.



Calendar Year	Amount Collected	Percent Change
2007	$17,553,710	-2.7%
2008	$13,218,423	-24.7%
2009	$14,823,487	12.1%
2010	$19,272,148	30.0%
2011	$20,062,269	4.1%
2012	$20,098,186	0.2%

Driver Licenses by Age and License Class, Calendar Year 2012

Kansas Drivers by Age Category

Age Category	Calendar Year 2012	Percent of Total By Age
14 and 15 (restricted license)	26,625	1.3%
16 - 24	294,839	14.6%
25 - 49	828,685	41.1%
50 - 64	524,147	26.0%
65 and over	343,733	17.0%
Total by Age	2,018,029	100.0%

Kansas Drivers by License Class

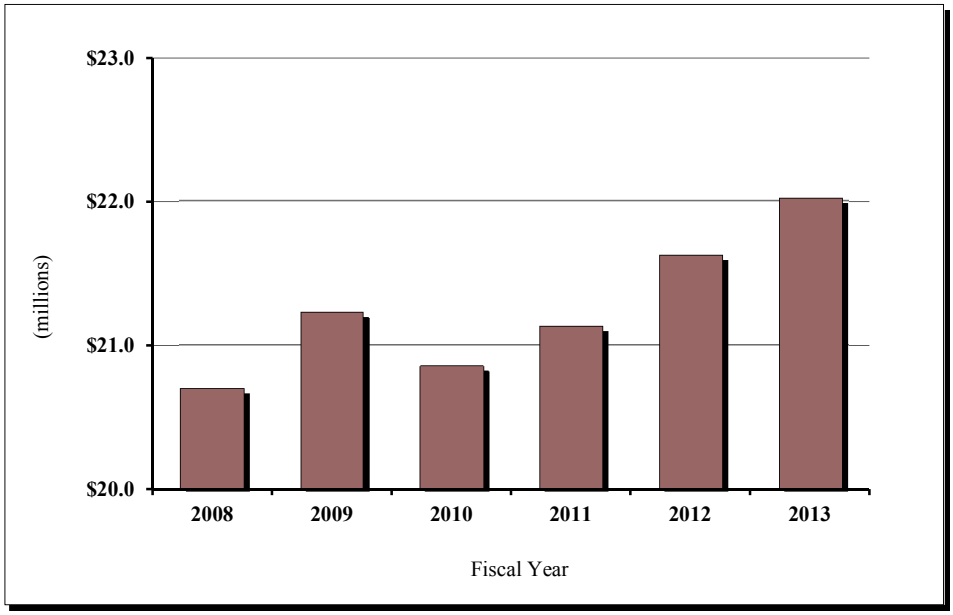
License Class*	Calendar Year 2012	Percent of Total By Class
Class CDL	135,726	6.7%
Class A & B	19,474	1.0%
Class C	1,691,695	83.8%
Class M	171,134	8.5%
Total	2,018,029	100.0%

* Classes:
CDL: Commercial Driver License only, and in combinations A, B, C
Class A: combination vehicle
Class B: truck > 24,000 lbs or bus
Class C: regular automobile
Class M: motorcycle only, and in combinations AM, BM, CM

Gallonage Tax Receipts by Components and Fiscal Year

Gross Gallonage Tax by Components

	Fiscal Year 2012	Fiscal Year 2013	Percent Change
Alcohol and Spirits	$10,039,513	$11,088,716	10.5%
Fortified and Light Wine	$1,735,929	$1,555,781	-10.4%
Strong Beer	$7,771,472	$7,522,175	-3.2%
Cereal Malt Beverage	$2,081,419	$1,855,093	-10.9%
Total	$21,628,333	$22,021,765	1.8%

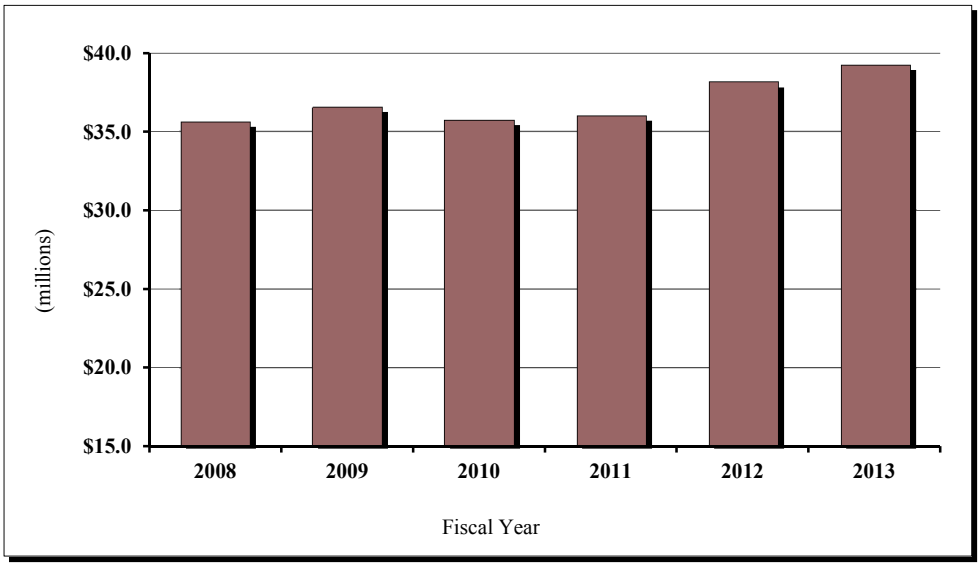


Total Gallonage Tax by Fiscal Year

Fiscal Year	Amount Collected	Percent Change
2008	$20,702,823	3.6%
2009	$21,228,889	2.5%
2010	$20,857,620	-1.7%
2011	$21,135,864	1.3%
2012	$21,628,333	2.3%
2013	$22,021,765	1.8%

Liquor Excise Tax Gross Receipts

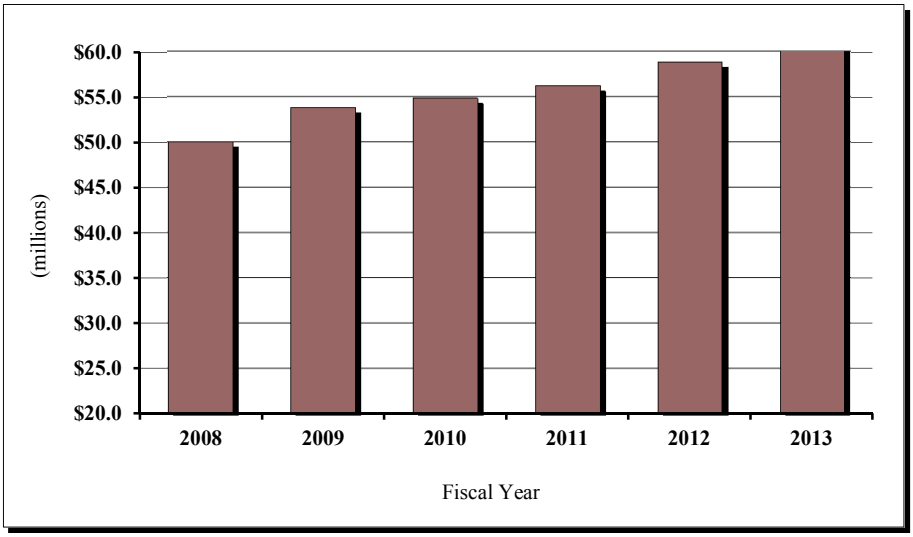
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from which collected, 25% is credited to the State General Fund and 5% to the Community Alcoholism and Intoxication Programs Fund. This tax is collected by the Division of Tax Operations rather than the Division of Alcoholic Beverage Control.



Fiscal Year	Amount Collected	Percent Change
2008	$35,639,204	3.9%
2009	$36,578,860	2.6%
2010	$35,764,829	-2.2%
2011	$36,050,400	0.8%
2012	$38,158,615	5.8%
2013	$39,258,226	2.9%

Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is imposed upon the gross receipts from the sale of liquor to consumers by retailers, microbreweries, and farm wineries. Also on the gross receipts from the sale of liquor and cereal malt beverage to clubs, drinking establishments, and caterers by distributors. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



Fiscal Year	Amount Collected	Percent Change
2008	$50,020,773	6.0%
2009	$53,836,004	7.6%
2010	$54,854,273	1.9%
2011	$56,224,767	2.5%
2012	$58,878,961	4.7%
2013	$60,561,426	2.9%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2013 Total Liquor Taxes and Fees

	Fiscal Year 2013	Percent Total
Gallonage Tax	$22,021,765	17.5%
Liquor Excise Tax	$39,258,226	31.2%
Liquor Enforcement Tax	$60,561,426	48.2%
Fees and Fines	$3,877,967	3.1%
Total	$125,719,384	100.0%

Alcoholic Beverage Licenses Issued

RETAIL LIQUOR STORE	754
CLASS A VETS, FRATL CLUB	203
CLASS A SOCIAL CLUB 500+	16
CLASS A SOCIALCLUB <500	47
CLASS B CLUB	107
DRINKING ESTABLISHMENT/RAIL CAR	1738
HOTEL DRINK ESTABLISHMENT LICENSE	37
CATERER LICENSE	43
DRINKING ESTABLISHMENT/CATERER	129
HOTEL/CATERER	22
TEMPORARY PERMIT	2330
BEER DISTRIBUTOR	35
SPIRITS DISTRIBUTOR	26
WINE DISTRIBUTOR	38
SUPPLIER PERMIT	856
MICROBREWERY	21
NON-BEVERAGE LICENSE	11
SPECIAL ORDER SHIPPING	456
FARM WINERY	33
FARM WINERY OUTLET	9
FARMERS MARKET SALES PERMIT	6
OTHER	17
TOTAL	**6934**

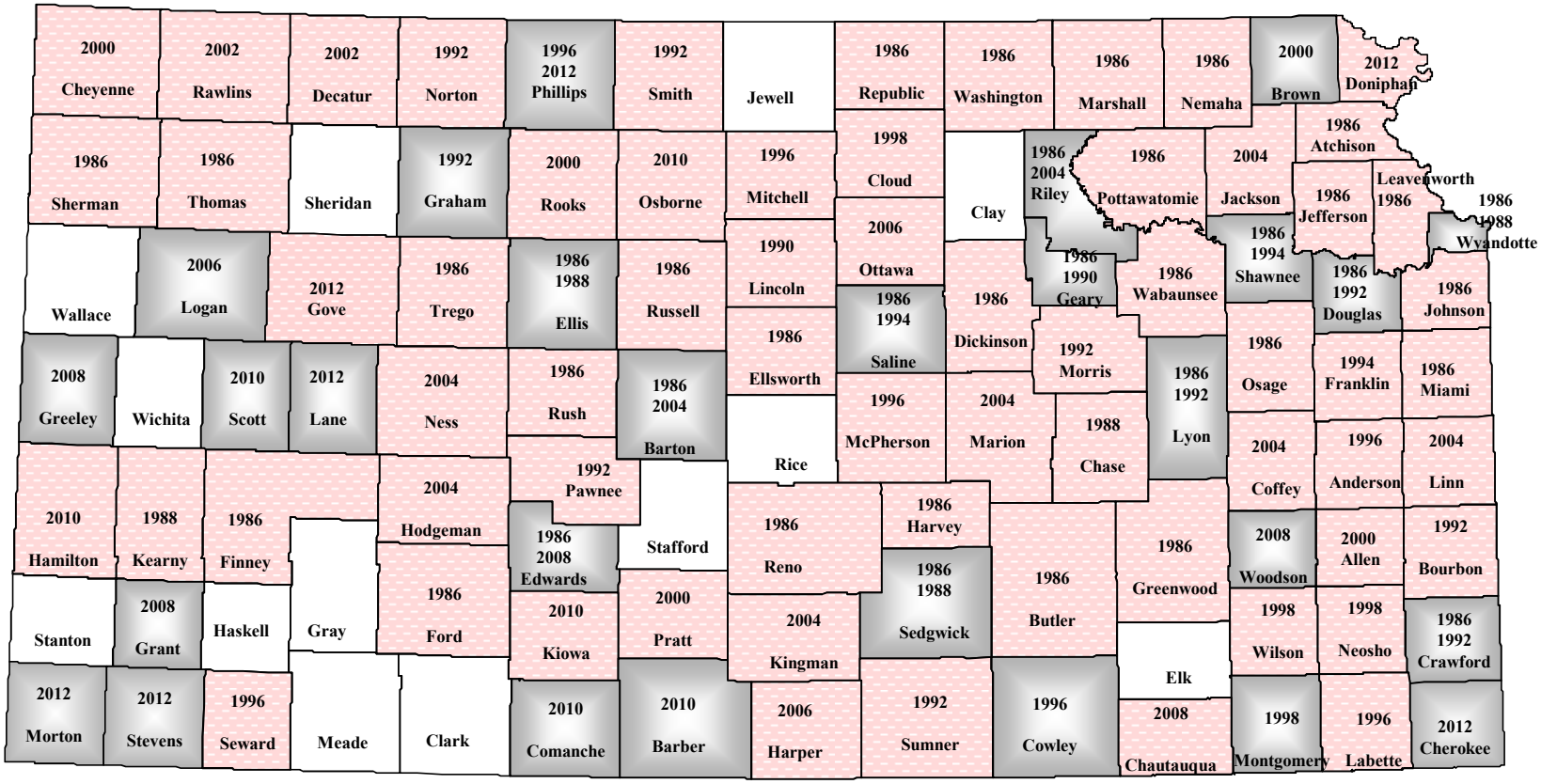
Kansas Liquor-by-the-Drink
November 2012

The tax base for the liquor-by-the-drink tax is gross receipts from the sale of alcoholic liquor by clubs, caterers, drinking establishments, and temporary permit holders. This map identifies the year the county voted for liquor-by-the-drink, and where applicable, the year the county removed the 30% food requirement.

No liquor-by-the-drink

Liquor-by-the-drink allowed with 30% food requirement

Liquor-by-the-drink allowed with no food requirement



BIOSCIENCE INIATIVE

The 2004 Kansas Legislature created the Kansas Economic Growth Act to foster the growth of bioscience businesses in Kansas, to make Kansas a national leader in bioscience, and to make Kansas a desirable location for bioscience entities to locate and grow.

Bioscience is defined in K.S.A. 74-99b33(c) as, "the use of compositions, methods and organisms in cellular and molecular research, development and manufacturing processes for such diverse areas as pharmaceuticals, medical therapeutics, medical diagnostics, medical devices, medical instruments, biochemistry, microbiology, veterinary medicine, plant biology, agriculture, industrial, environmental, and homeland security applications of bioscience and future developments in the biosciences. Bioscience includes biotechnology and life sciences."

Biotechnology means those fields focusing on technological developments in such areas as molecular biology, genetic engineering, genomics, proteomics, physiomics, nanotechnology, biodefense, biocomputing and bioinformatics and future developments associated with biotechnology. (K.S.A. 74-99b33(h))

Life sciences means without limitation, the areas of medical sciences, pharmaceutical sciences, biological sciences, zoology, botany, horticulture, ecology, toxicology, organic chemistry, physical chemistry and physiology and any future advances associated with the life sciences. (K.S.A. 74-99b33(k))

This bioscience initiative is funded by 95% of the current year Kansas withholding taxes in excess of 95% of the base year taxation (2003) from all bioscience companies and employees employed by state universities associated with bioscience research.

Kansas Bioscience Companies

The Emerging Industry Investment Act (K.S.A. 74-99b33(d)) has defined bioscience company as follows: "a corporation, limited liability company, S corporation, partnership, registered limited liability partnership, foundation, association, nonprofit entity, sole proprietorship, business trust, person, group or other entity that is engaged in the business of bioscience in the state and has business operations in the state, including, without limitation, research, development, sales, services, distribution or production directed towards developing or providing bioscience products or processes for specific commercial or public purposes but shall not include entities engaged in the distribution or retail sale of pharmaceuticals or other bioscience products. The authority and the secretary of revenue shall jointly determine whether an entity qualifies as a "bioscience company" based on verifiable evidence. One of the factors that shall be considered is whether a company has been identified by the department of labor by one of the following NAICS codes: 325411, 325412, 325413, 325414, 325193, 325199, 325311, 325320, 334516, 339111, 339112, 339113, 334510, 334517, 339115, 621511, 621512, 541710, 541380, 541940 and 622110. Such company shall be presumed to be a bioscience company unless the authority and the secretary of revenue agree, based on verifiable evidence, that the company is not engaged in the business of bioscience in the state. A company identified by another NAICS code may be determined to be a bioscience company by the authority and the secretary of revenue based on verifiable evidence that the company is engaged in the business of bioscience in the state."

Kansas State Universities

The Emerging Industry Investment Act (K.S.A. 74-99b33(o)) has defined state universities as, "state educational institutions as defined in K.S.A. 76-711, and amendments thereto, and the municipal university as defined in K.S.A. 74-3201b, and amendments thereto."

State educational institution means the university of Kansas, Kansas state university of agriculture and applied science, Wichita state university, Emporia state university, Pittsburg state university, and Fort Hays state university." (K.S.A. 76-711(a))

Municipal university means Washburn university of Topeka or any other municipal university established under the law of this state. (K.S.A. 74-3201b(c))

The Kansas Department of Revenue and the Kansas Bioscience Authority have worked closely to determine the Kansas bioscience companies. Should a company be registered with the Kansas Department of Revenue with one of the appropriate NAICS codes as provided in K.S.A. 74-99b33(d), such company shall be presumed to be a "bioscience company", and all Kansas withholding for employees employed by this bioscience company shall be included as bioscience data. It is assumed that the company has reported the NAICS to KDOR as is on file with the Department of Labor.

A company identified by another NAICS code may be determined to be a "bioscience company" by the Kansas Bioscience Authority and the Secretary of Revenue based on verifiable evidence that the company is engaged in the business of bioscience in the state. These companies have been identified under the "other" category.

K.S.A. 74-99b34 allows the state treasurer to make estimated payments to the Kansas Bioscience Authority. The Department of Revenue computes the quarterly estimated payments based on withholding deposit reports submitted to the Department by bioscience companies within a quarterly period. Withholding from the Kansas state universities is computed on an annual basis. Reconciliations are prepared periodically.

Bioscience Distributions

Calendar Year 2004 compared to Base Year of 2003	Distribution	Date of Distribution
Bioscience Companies (2004-2003)	$5,367,713.67	7/1/2005
Reconciliation Bioscience Companies	$114,976.62	11/6/2006
Reconciliation Bioscience Companies	$982,772.54	2/5/2010
State Universities	$625,004.71	7/1/2005
*Reconciliation State Universities	$10,036.18	5/25/2011
*Distribution for 05/25/2011 was not made due to the	$10,036.18	
SFY 11 cap limitation of $35M. Total distribution for		
05/25/2011, $14,398,790.12 was reduced by		
$14,398,790.12, with actual distribution of $0.		
Reduction includes $10,036.18 for state universities.		
Calendar Year 2004	**$7,090,467.54**	
Calendar Year 2005 compared to Base Year of 2003		
Bioscience Companies (Jan-Jun)	$3,297,482.97	1/27/2006
Bioscience Companies (Jul-Dec)	$7,099,067.28	4/5/2006
Reconciliation Bioscience Companies	$1,576,647.80	11/6/2006
Reconciliation Bioscience Companies	$1,220,100.66	2/5/2010
State Universities	$886,784.88	8/2/2006
*Reconciliation State Universities	$24,336.12	5/25/2011
*Distribution for 05/25/2011 was not made due to the	$24,336.12	
SFY 11 cap limitation of $35M. Total distribution for		
05/25/2011, $14,398,790.12 was reduced by		
$14,398,790.12, with actual distribution of $0.		
Reduction includes $24,336.12 for state universities.		
Calendar Year 2005	**$14,080,083.59**	
Calendar Year 2006 compared to Base Year of 2003		
Bioscience Companies (Jan-Mar)	$3,584,708.68	5/15/2006
Bioscience Companies (Apr-Jun)	$3,860,852.87	8/2/2006
Bioscience Companies (Jul-Sep)	$4,556,097.14	11/6/2006
Bioscience Companies (Oct-Dec)	$5,658,229.96	2/6/2007
Reconciliation Bioscience Companies	$1,785,439.73	2/7/2008
Reconciliation Bioscience Companies	$2,222,777.45	2/5/2010
State Universities	$1,471,486.09	5/7/2007
*Reconciliation State Universities	$36,753.33	5/25/2011
*Distribution for 05/25/2011 was not made due to the	$36,753.33	
SFY 11 cap limitation of $35M. Total distribution for		
05/25/2011, $14,398,790.12 was reduced by		
$14,398,790.12, with actual distribution of $0.		
Reduction includes $36,753.33 for state universities.		
Calendar Year 2006	**$23,139,591.92**	

Bioscience Distributions

Calendar Year 2007 compared to Base Year of 2003		
Bioscience Companies (Jan-Mar)	$6,389,896.69	5/7/2007
Bioscience Companies (Apr-Jun)	$6,355,061.73	8/7/2007
Bioscience Companies (Jul-Sep)	$7,166,172.47	11/7/2007
Bioscience Companies (Oct-Dec)	$9,553,995.75	2/7/2008
Reconciliation Bioscience Companies	$3,538,899.36	2/5/2010
State Universities	$2,130,213.45	5/7/2008
*Reconciliation State Universities	-$6,237.91	5/25/2011
*Distribution for 05/25/2011 was not made due to the	-$6,237.91	
SFY 11 cap limitation of $35M. Total distribution for		
05/25/2011, $14,398,790.12 was reduced by		
$14,398,790.12, with actual distribution of $0.		
Reduction includes $-6,237.91 for state universities.		
Calendar Year 2007	**$35,134,239.45**	
Calendar Year 2008 compared to Base Year of 2003		
Bioscience Companies (Jan-Mar)	$8,900,794.46	5/7/2008
Bioscience Companies (Apr-Jun)	$8,870,561.28	8/7/2008
Bioscience Companies (Jul-Sep)	$9,520,781.72	11/4/2008
Bioscience Companies (Oct-Dec)	$12,157,789.54	2/6/2009
Reconciliation Bioscience Companies	$4,719,839.71	11/8/2010
*State Universities	$2,323,608.06	5/7/2009
*Reconciliation State Universities	$507,966.57	5/25/2011
*Distribution for 05/25/2011 was not made due to the	$507,966.57	
SFY 11 cap limitation of $35M. Total distribution for		
05/25/2011, $14,398,790.12 was reduced by		
$14,398,790.12, with actual distribution of $0.		
Reduction includes $507,966.57 for state universities.		
Calendar Year 2008	**$46,493,374.77**	
Calendar Year 2009 compared to Base Year of 2003		
*Bioscience Companies (Jan-Mar)	$8,686,115.88	5/7/2009
Bioscience Companies (Apr-Jun)	$8,655,796.80	8/11/2009
Bioscience Companies (Jul-Sep)	$8,589,498.34	11/6/2009
Bioscience Companies (Oct-Dec)	$11,771,741.40	2/5/2010
Reconciliation Bioscience Companies	$14,832,216.49	11/7/2011
*State Universities	$3,250,430.82	5/10/2010
*Reconciliation State Universities	-$211,512.00	5/25/2011
*Distribution for 05/07/09 was reduced to meet FY 09		
transfer limitation of $35M. Total distribution for 05/07/09,		
$11,009,723.94 was reduced by $6,558,856.48, with actual		
distribution of $4,450,867.46. Reduction includes		
$6,558,856.48 for bioscience companies.	$6,558,856.48	

Bioscience Distributions

*Distribution for 02/05/2010 was reduced to meet FY 10		
transfer limitation of $35M. Total distribution for 02/05/2010,		
$19,736,291.41 was reduced by $1,981,586.55 with actual		
distribution of $17,754,704.86. Reduction includes		
$1,981,586.55 for bioscience companies.	$1,981,586.55	
*Distribution for 05/10/2010 was reduced to meet FY 10		
transfer limitation of $35M. Total distribution for 05/10/2010,		
$12,297,951.07 was reduced by $12,297,951.07 with actual		
distribution of $0. Reduction includes $3,250,430.82 for		
state universities.	$3,250,430.82	
*Distribution for 05/25/2011 was not made due to the		
SFY 11 cap limitation of $35M. Total distribution for		
05/25/2011, $14,398,790.12 was reduced by		
$14,398,790.12, with actual distribution of $0.		
Reduction includes $-211,512.00 for state universities.	-$211,512.00	
*Distribution for 11/7/2011 was reduced due to 2011	$14,832,216.49	
Senate Substitute for House Bill 2014, Section 191 to		
meet the FY 12 transfer limitation of $35M which shall		
take into consideration the $1,000,000 transferred to the		
Center of Innovation for Biomaterials in Orthopaedic		
Research-Wichita State University. Distribution for		
11/7/2011 included the third quarter for 2011,		
$14,182,971.55 and the reconciliation for 2009,		
$14,832,216.49.		
*2012 House Substitute for Senate Bill 294, Section 156(i)		
passed in May 2012 limits the aggregate amount to be		
transferred from the state general fund to the bioscience		
development and investment fund to $12,322,186 (which		
includes the $1,000,000 transferred to the Center of		
Innovation for Biomaterials in Orthopaedic Research-		
Wichita State University) for the fiscal year ending		
June 30, 2012. Therefore this distribution was not made.		
Calendar Year 2009	**$29,162,709.39**	
Calendar Year 2010 compared to Base Year of 2003		
*Bioscience Companies (Jan-Mar)	$9,047,520.25	5/10/2010
Bioscience Companies (Apr-Jun)	$9,729,682.53	8/9/2010
Bioscience Companies (Jul-Sep)	$10,243,231.47	11/8/2010
Bioscience Companies (Oct-Dec)	$13,793,102.23	2/7/2011
*Reconciliation Bioscience Companies	$14,696,398.10	11/13/2012
*State Universities	$3,029,591.43	5/25/2011
*Distribution for 05/10/2010 was reduced to meet FY 10		
transfer limitation of $35M. Total distribution for 05/10/2010,		
$12,297,951.07 was reduced by $12,297,951.07 with actual		
distribution of $0. Reduction includes $9,047,520.25 for		
bioscience companies.	$9,047,520.25	

Bioscience Distributions

*Distribution for 02/07/11 was reduced to meet FY 11						
transfer limitation of $35M. Total distribution for 02/07/11,						
$13,793,102.23 was reduced by $3,485,855.94, with actual						
distribution of $10,307,246.29.					$3,485,855.94	
*Distribution for 05/25/2011 was not made due to the						
SFY 11 cap limitation of $35M. Total distribution for						
05/25/2011, $14,398,790.12 was reduced by						
$14,398,790.12, with actual distribution of $0.						
Reduction includes $3,029,591.43 for state universities.					$3,029,591.43	
*Distribution for 11/13/12 was reduced due to 2012 House						
Substitute for Senate Bill 294 (section 191) transfer to						
meet FY 13 limitation of $35M which shall take into						
consideration the $1M transfer made to the Center of						
Innovation for Biomaterials in Orthopaedic Research-						
Wichita State University and the $5M transfer made to the						
National Bio Agro-Defense Facility Fund at Kansas State						
University. Total distribution for 11/13/12,						
$29,457,505.54 was reduced by $6,744,772.26, with						
actual distribution of $22,712,733.28.						
*Distribution for 11/13/12 was not made due to 2013					$14,696,398.10	
Senate Bill 171, Section 268 which provides that the						
amount distributed for FY 13 shall not exceed $12,287,267.						
Therefore the first distribution in FY 2013 was the only						
one made.						
Calendar Year 2010					**$30,280,160.29**	
Calendar Year 2011 compared to Base Year of 2003						
*Bioscience Companies (Jan-Mar)					$11,007,856.40	5/25/2011
Bioscience Companies (Apr-Jun)					$12,322,185.51	8/12/2011
*Bioscience Companies (Jul-Sep)					$14,182,971.55	11/7/2011
Bioscience Companies (Oct-Dec)					$12,917,909.99	2/7/2012
*Reconciliation Bioscience Companies					$15,443,702.92	11/6/2013
*State Universities					$3,357,741.68	5/7/2012
*Distribution for 05/25/2011 was not made due to the						
SFY 11 cap limitation of $35M. Total distribution for						
05/25/2011, $14,398,790.12 was reduced by						
$14,398,790.12, with actual distribution of $0.						
Reduction includes $11,007,856.40 for state universities.					$11,007,856.40	
*Distribution for 08/12/11 was reduced due to 2011						
House Bill 2014 (section 191) instructing for FY 2012,						
the first $1,000,000 shall be transferred to the Center of						
Innovation for Biomaterials in Orthopaedic Research-						
Wichita State University. Total distribution for 08/12/11,						
$12,322,185.51 was reduced by $1,000,000,with actual						
distribution of $11,322,185.51.					$1,000,000.00	

Bioscience Distributions

*Distribution for 11/7/11 was reduced due to 2011 House						
Bill 2014 (section 191) to meet FY 12 transfer limitation						
of $35M which shall take into consideration the $1M transfer						
made to the Center of Innovation for Biomaterials in						
Orthopaedic Research-Wichita State University. Total						
distribution for 11/7/11, $29,015,188.04 was reduced by						
$6,337,373.55, with actual distribution of $22,677,814.49.						
Reduction includes $6,337.373.55 for bioscience						
companies.					$6,337,373.55	
*2012 House Substitute for Senate Bill 294, Section 156(i)						
passed in May 2012 limits the aggregate amount to be						
transferred from the state general fund to the bioscience						
development and investment fund to $12,322,186 (which						
includes the $1,000,000 transferred to the Center of						
Innovation for Biomaterials in Orthopaedic Research-						
Wichita State University) for the fiscal year ending						
June 30, 2012. Therefore this distribution was not made.					$7,845,598.00	
*Distribution for 2/7/12 was reduced due to 2011 House						
Bill 2014 (section 191) to meet FY 12 transfer limitation						
of $35M which shall take into consideration the $1M transfer						
made to the Center of Innovation for Biomaterials in						
Orthopaedic Research-Wichita State University. Total						
distribution for 2/7/12, $12,917,909.99 was reduced by						
$12,917,909.99, with actual distribution of $0.						
Reduction includes $12,917,909.99 for bioscience						
companies.					$12,917,909.99	
*2012 House Substitute for Senate Bill 294, Section 156(i)						
passed in May 2012 limits the aggregate amount to be						
transferred from the state general fund to the bioscience						
development and investment fund to $12,322,186 (which						
includes the $1,000,000 transferred to the Center of						
Innovation for Biomaterials in Orthopaedic Research-						
Wichita State University) for the fiscal year ending						
June 30, 2012.						
*Distribution for 05/07/2012 was reduced due to						
2011 House Bill 2014 (section 191) to meet						
FY 12 transfer limitation of $35M which shall take into						
consideration the $1M transfer made to the Center of						
Innovation for Biomaterials in Orthopaedic Research-						
Wichita State University. Total distribution for						
05/07/2012, $18,506,644.10 was reduced by						
$18,506,644.10, with actual distribution of $0.						
Reduction includes $3,357,741.68 for state universities.					$3,357,741.68	
*2012 House Substitute for Senate Bill 294, Section 156(i)						
passed in May 2012 limits the aggregate amount to be						
transferred from the state general fund to the bioscience						
development and investment fund to $12,322,186 (which						
includes the $1,000,000 transferred to the Center of						
Innovation for Biomaterials in Orthopaedic Research-						

Bioscience Distributions

Wichita State University) for the fiscal year ending		
June 30, 2012.		
*Distribution for 11/6/13 was reduced due to 2013 Senate		
Bill 171 which limits the aggregate amount that is directed		
to be transferred from the state general fund to the		
bioscience development and investment fund to $10M for		
the fiscal year ending June 30, 2014 which includes the		
$1M transfer made to the Center of Innovation for		
Biomaterials in Orthopaedic Research-Wichita State		
University (Section 268(d)(2)(A)) and the $5M transfer		
made to the National Bio Agro-Defense Facility Fund at		
Kansas State University (Section 268(d)(3)(A)). Total		
distribution for 11/6/13, $23,947,780.99 was reduced by		
$20,713,964.44, with actual distribution of $3,233,816.55.		
Reduction includes $12,209,886.37 for the 2011	$12,209,886.37	
reconciliation and $8,504,078.07 for bioscience		
companies.		
Calendar Year 2011	**$14,556,002.06**	
Calendar Year 2012 compared to Base Year of 2003		
*Bioscience Companies (Jan-Mar)	$15,148,902.42	5/7/2012
*Bioscience Companies (Apr-Jun)	$12,287,266.72	8/8/2012
Bioscience Companies (Jul-Sep)	$14,761,107.44	11/13/2012
Bioscience Companies (Oct-Dec)	$15,649,275.34	2/8/2013
*State Universities	$3,817,911.48	5/10/2013
*Distribution for 05/07/2012 was reduced due to		
2011 House Bill 2014 (section 191) to meet		
FY 12 transfer limitation of $35M which shall take into		
consideration the $1M transfer made to the Center of		
Innovation for Biomaterials in Orthopaedic Research-		
Wichita State University. Total distribution for		
05/07/2012, $18,506,644.10 was reduced by		
$18,506,644.10, with actual distribution of $0.		
Reduction includes $15,148,902.42 for state universities.	$15,148,902.42	
*2012 House Substitute for Senate Bill 294, Section 156(i)		
passed in May 2012 limits the aggregate amount to be		
transferred from the state general fund to the bioscience		
development and investment fund to $12,322,186 (which		
includes the $1,000,000 transferred to the Center of		
Innovation for Biomaterials in Orthopaedic Research-		
Wichita State University) for the fiscal year ending		
June 30, 2012.		
*Distribution for 8/8/12 was reduced due to 2012 House		
Substitute for Senate Bill 294 (section 156) which		
instructs for FY 2013 the first $1M shall be transferred		
to the Center of Innovation for Biomaterials in Orthopaedic		
Research-Wichita State University.	$1,000,000.00	

Bioscience Distributions

*Distribution for 8/8/12 was reduced due to 2012 House						
Substitute for Senate Bill 294 (section 156) which						
instructs for FY 2013 the next $5M shall be transferred to						
the National Bio Agro-Defense Facility Fund at Kansas						
State University.					$5,000,000.00	
*Distribution for 11/13/12 was reduced due to 2012 House						
Substitute for Senate Bill 294 (section 191) to						
meet FY 13 limitation of $35M which shall take into						
consideration the $1M transfer made to the Center of						
Innovation for Biomaterials in Orthopaedic Research-						
Wichita State University and the $5M transfer made to the						
National Bio Agro-Defense Facility Fund at Kansas State						
University. Total distribution for 11/13/12,						
$29,457,505.54 was reduced by $6,744,772.26, with						
actual distribution of $22,712,733.28. To date					$6,744,772.26	
(1/24/2013) this distribution has not been made.						
*Distribution for 11/13/12 was not made due to 2013						
Senate Bill 171, Section 268 which provides that the						
amount distributed for FY 13 shall not exceed $12,287,267.						
Therefore the first distribution in FY 2013 was the only						
one made.					$8,016,335.18	
*Distribution for 02/8/13 was reduced due to 2012 House						
Substitute for Senate Bill 294 to meet FY 13 transfer						
limitation of $35M which shall take into consideration the						
$1M transfer made to the Center of Innovation for						
Biomaterials in Orthopaedic Research-Wichita State						
University and the transfer of $5M to the National Bio						
Agro-Defense Facility Fund at Kansas State University.						
Total distribution for 2/8/13, $15,649,275.34 was reduced						
by $15,649,275.34, with actual distribution of $0.					$15,649,275.34	
*Distribution for 2/8/13 was not made due to 2013 Senate						
Bill 171, Section 268 which provides that the amount						
distributed for FY 13 shall not exceed $12,287,267.						
Therefore the first distribution in FY 2013 was the only						
one made.						
*Distribution for 5/10/13 was reduced due to 2012 House						
Substitute for Senate Bill 294 to meet FY 13 transfer						
limitation of $35M which shall take into consideration the						
$1M transfer made to the Center of Innovation for						
Biomaterials in Orthopaedic Research-Wichita State						
University and the transfer of $5M to the National Bio						
Agro-Defense Facility Fund at Kansas State University.						
Total distribution for 5/10/13, $13,495,166.37 was						
reduced by $13,495,166.37, with actual distribution of $0.						
Reduction includes $9,677,254.89 for bioscience						
companies and $3,817,911.48 for state universities.					$3,817,911.48	
*Distribution for 5/10/13 was not made due to 2013 Senate						
Bill 171, Section 268 which provides that the amount						
distributed for FY 13 shall not exceed $12,287,267.						

Bioscience Distributions

Therefore the first distribution in FY 2013 was the only		
one made.		
Calendar Year 2012	**$6,287,266.72**	
Calendar Year 2013 compared to Base Year of 2003		
*Bioscience Companies (Jan-Mar)	$9,677,254.89	5/10/2013
*Bioscience Companies (Apr-Jun)	$6,766,183.45	8/7/2013
Bioscience Companies (Jul-Sep)	$8,504,078.07	11/6/2013
Bioscience Companies (Oct-Dec)		
*State Universities		
*Distribution for 5/10/13 was reduced due to 2012 House		
Substitute for Senate Bill 294 to meet FY 13 transfer		
limitation of $35M which shall take into consideration the		
$1M transfer made to the Center of Innovation for		
Biomaterials in Orthopaedic Research-Wichita State		
University and the transfer of $5M to the National Bio		
Agro-Defense Facility Fund at Kansas State University.		
Total distribution for 5/10/13, $13,495,166.37 was		
reduced by $13,495,166.37, with actual distribution of $0.		
Reduction includes $9,677,254.89 for bioscience		
companies and $3,817,911.48 for state universities.	$9,677,254.89	
*Distribution for 5/10/13 was not made due to 2013 Senate		
Bill 171, Section 268 which provides that the amount		
distributed for FY 13 shall not exceed $12,287,267.		
Therefore the first distribution in FY 2013 was the only		
one made.		
*Distribution for 8/7/13 was reduced due to 2013 Senate		
Bill 171 (section 268) which instructs for FY 2014		
the first $1M shall be transferred		
to the Center of Innovation for Biomaterials in Orthopaedic		
Research-Wichita State University.	$1,000,000.00	
*Distribution for 8/7/13 was reduced due to 2013 Senate		
Bill 171 (section 268) which instructs for FY 2014		
the next $5M shall be transferred to		
the National Bio Agro-Defense Facility Fund at Kansas		
State University.	$5,000,000.00	
*Distribution for 11/6/13 was reduced due to 2013 Senate		
Bill 171 which limits the aggregate amount that is directed		
to be transferred from the state general fund to the		
bioscience development and investment fund to $10M for		
the fiscal year ending June 30, 2014 which includes the		
$1M transfer made to the Center of Innovation for		
Biomaterials in Orthopaedic Research-Wichita State		
University (Section 268(d)(2)(A)) and the $5M transfer		
made to the National Bio Agro-Defense Facility Fund at		
Kansas State University (Section 268(d)(3)(A)). Total		
distribution for 11/6/13, $23,947,780.99 was reduced by		

Bioscience Distributions

$20,713,964.44, with actual distribution of $3,233,816.55.		
Reduction includes $12,209,886.37 for the 2011		
reconciliation and $8,504,078.07for bioscience	$8,504,078.07	
companies.		
Calendar Year 2013 (to date)	**$766,183.45**	
Total Distributions to Kansas Bioscience Authority	**$206,990,079.18**	
Total Transfers to the Center of Innovation for	$1,000,000.00	FY 2012
Biomaterials in Orthopaedic Research-Wichita State	$1,000,000.00	FY 2013
University	$1,000,000.00	FY 2014
Total Transfers to the National Bio Agro-Defense	$5,000,000.00	FY 2013
Facility Fund at Kansas State University	$5,000,000.00	FY 2014

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2010

		January-December 2003			January-December 2010			
NAICS	Description of NAICS	Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2010	95% of Kansas Withholding 2010	Bioscience Development and Investment Fund Distribution
325193 325199	Ethyl Alcohol Manufacturing All Other Basic Organic Chemical Manufacturing	10	$1,428,903.44	$1,357,458.27	17	$2,635,559.48	$2,503,781.51	$1,146,323.24
325311 325320 325411	Nitrogenous Fertilizer Manufacturing Pesticide and Other Agricultural Chemical Manufacturing Medicinal and Botanical Manufacturing	14	$246,831.40	$234,489.83	18	$853,451.00	$810,778.45	$576,288.62
325412 325413 325414	Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing	24	$2,257,916.42	$2,145,020.60	27	$4,837,297.52	$4,595,432.65	$2,450,412.05
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	$18,431.37	$17,509.80	11	$76,789.96	$72,950.46	$55,440.66
334516 334517 339111	Analytical Laboratory Instrument Manufacturing Irradiation Apparatus Manufacturing Laboratory Apparatus and Furniture Manufacturing	7	$53,010.03	$50,359.52	10	$150,043.13	$142,540.97	$92,181.45
339112	Surgical and Medical Instrument Manufacturing	16	$954,268.00	$906,554.60	24	$1,799,107.41	$1,709,152.04	$802,597.44
339113	Surgical Appliance and Supplies Manufacturing	24	$791,833.56	$752,241.88	24	$573,409.17	$544,738.71	-$207,503.17
339115	Ophthalmic Good Manufacturing	8	$284,181.64	$269,972.56	9	$272,122.45	$258,516.33	-$11,456.23
541380	Testing Laboratories	81	$1,038,554.43	$986,626.71	71	$1,577,696.58	$1,498,811.75	$512,185.04
541710	Research and Development in the Physical, Engineering, and Life Sciences	115	$1,707,400.84	$1,622,030.80	127	$5,546,073.02	$5,268,769.37	$3,646,738.57
541940	Veterinary Services	424	$2,088,415.35	$1,983,994.58	346	$2,947,274.22	$2,799,910.51	$815,915.93
621511	Medical Laboratories	41	$6,196,121.35	$5,886,315.28	51	$9,960,770.94	$9,462,732.39	$3,576,417.11
621512	Diagnostic Imaging Centers	35	$283,260.77	$269,097.73	33	$328,588.78	$312,159.34	$43,061.61
622110	General Medical and Surgical Hospitals	129	$58,723,714.98	$55,787,529.22	158	$102,026,041.41	$96,924,739.35	$41,137,210.13
	Other	83	$9,509,894.99	$9,034,400.26	93	$12,535,286.71	$11,908,522.39	$2,874,122.13
	Total	1,017	$85,582,738.57	$81,303,601.64	1,019	$146,119,511.78	$138,813,536.22	**$57,509,934.58**

Some NAICS have been grouped together to ensure confidentiality of filer information.

*Distribution for 5/10/10 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2010 and the calendar year of 2003 divided by four ($9,047,520.25). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2009 and the base year (Jan-Dec) of 2003 ($3,250,430.82). This distribution was reduced to meet the FY 10 transfer limitation of $35M. Total distribution for 5/10/10, $12,297,951.07 was reduced by $12,297,951.07, with an acutal distribution of $0.

Distribution for 8/9/10 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2010 and the calendar year of 2003 divided by four. ($9,729,682.53)

Distribution for 11/8/10 included the comparision between the 3rd quarter (Jul-Sep) of calendar year 2010 and the calendar year of 2003 divided by four. ($10,243,231.47)

*Distribution for 2/7/11 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2010 and the calendar year of 2003 divided by four. ($13,793,102.23) This distribution was reduced to meet the FY 11 transfer limitation of $35M. Total distribution for 2/7/11, $13,793,102.23 was reduced by $3,485,855.94, with an actual distribution of $10,307,246.29. Reduction was taken against the 4th quarterly payment for 2010, $13,793,102.23 reducing that down to $10,307,246.29.

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2010

*Distribution for 5/25/11 included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2010 and the base year of 2003 ($3,029,591.43). This distribution was reduced to meet the FY 11 transfer limitation of $35M. Total distribution for 5/25/11, $14,398,790.12 was reduced by $14,398,790.12 with actual distribution of $0. Reduction includes $11,007,856.40 for bioscience companies which represents the 1st quarter of 2011, $3,029,591.43 for state universities (2010) and reconciliation for state universities for 2004, 2005, 2006, 2007, 2008, and 2009 of $361,342.29.

*Distribution for 11/13/12 included a reconciliation for 2010 ($14,696,398.10). This distribution was reduced due to 2012 House Substitute for Senate Bill 294, (Section 191) to meet FY 13 limitation of $35M which shall take into consideration the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 11/13/12, $29,457,505.54 ($14,761,107.44 -Jul-Sep of calendar year 2012 and $14,696,398.10-2010 reconciliation) was reduced by $6,744,772.26 with actual distribution of $22,712,733.28. However 2013 Senate Bill 171 was passed in May 2013. It further limited the aggregate amount ot be transferred from the state general fund to the bioscience development and investment fund to $12,287,267 (which includes the $1M transferred to the Center for Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State Universit) for the fiscal year ending June 30, 2013. Therefore the actual distrubtion of $22,712,733.28 was never made.

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2011

NAICS	Description of NAICS	January-December 2003 Number of Kansas Bioscience Companies	January-December 2003 Kansas Withholding Base Year Period 2003	January-December 2003 95% of Base Year Period Withholding 2003	January-December 2011 Number of Kansas Bioscience Companies	January-December 2011 Kansas Withholding 2011	January-December 2011 95% of Kansas Withholding 2011	Bioscience Development and Investment Fund Distribution
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	9	$249,309.68	$745,729.73	16	$2,078,997.01	$1,975,047.16	$1,229,317.43
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	$18,431.37	$234,489.83	21	$1,053,926.69	$1,001,230.36	$766,740.53
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	24	$790.11	$2,145,020.60	32	$4,800,036.54	$4,560,034.72	$2,415,014.12
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	$5,474.41	$17,509.80	15	$92,033.83	$87,432.14	$69,922.34
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	$46,745.51	$50,359.52	17	$179,845.76	$170,853.47	$120,493.95
339112	Surgical and Medical Instrument Manufacturing	16	$954,268.00	$906,554.60	26	$1,950,641.17	$1,853,109.11	$946,554.51
339113	Surgical Appliance and Supplies Manufacturing	24	$791,833.56	$752,241.88	25	$730,555.98	$694,028.18	-$58,213.70
339115	Ophthalmic Good Manufacturing	8	$284,181.64	$269,972.56	7	$259,674.12	$246,690.41	-$23,282.15
541380	Testing Laboratories	79	$1,055,615.28	$983,350.61	69	$1,748,242.49	$1,660,830.37	$677,479.76
541710	Research and Development in the Physical, Engineering, and Life Sciences	114	$1,127,061.84	$1,616,403.37	126	$5,683,259.58	$5,399,096.60	$3,782,693.23
541940	Veterinary Services	424	$2,027,600.84	$1,983,994.58	345	$2,991,240.89	$2,841,678.85	$857,684.27
621511	Medical Laboratories	40	$6,755,458.48	$5,819,631.57	52	$10,295,169.66	$9,780,411.18	$3,960,779.61
621512	Diagnostic Imaging Centers	35	$292,950.96	$269,097.73	29	$329,340.01	$312,873.01	$43,775.28
622110	General Medical and Surgical Hospitals	129	$58,723,714.98	$55,787,529.22	141	$108,175,456.91	$102,766,684.07	$46,979,154.85
	Other	88	$10,233,385.29	$9,721,716.03	91	$14,556,029.83	$13,828,228.37	$4,106,512.34
	Total	1,017	$82,566,821.95	$81,303,601.63	1,012	$154,924,450.47	$147,178,228.00	**$65,874,626.37** *

Some NAICS have been grouped together to ensure confidentiality of filer information.

*Distribution for 05/25/11 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2011 and the calendar year 2003 divided by four ($11,007,856.40). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2010 and base year (Jan-Dec) of 2003 ($3,029,591.43). This distribution also included reconciliations for state universities for 2004, 2005, 2006, 2007, 2008, and 2009 of $361,342.29. The distribution for 05/25/11 was not made due to the SFY 11 cap limitation of $35M. Total distribution for 05/25/11, $14,398,790.12 was reduced by $14,398,790.12, with actual distribution of $0. Reduction includes $11,007,856.40 for bioscience companies, $3,029,591.43 for state universities, and reconciliation for state universities for 2004, 2005, 2006, 2007, 2008, and 2009 of $361,342.29.

*Distribution for 8/12/11 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2011 and the calendar year of 2003 divided by four ($12,322,185.51). Distribution for 8/12/11 was reduced due to 2011 House Bill 2014 (section 191) instructing for FY 2012, the fist $1,000,000 shall be transferred to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 8/12/11, $12,322,185.51 was reduced by $1,000,000, with actual distribution of $11,322,185.51.

*Distribution for 11/7/11 included a comparison between the 3rd quarter (Jul-Sep) of calendar year 2011 and the calendar year of 2003 divided by four ($14,182,971.55). This distribution also included a reconciliation for 2009 ($14,832,216.49). This distribution was reduced due to 2011 House Bill 2014 (section 191) to meet FY 12 transfer limitation of $35M which shall take into consideration the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 11/7/11, $29,015,188.04 was reduced by $6,337,373.55, with actual distribution of $22,677,814.49. Reduction was taken against 3rd quarterly payment for 2011, $14,182,971,55 reducing that down to $7,845,598. However 2012 House Substitute for Senate Bill 294, Section 156(i) was passed in May 2012. It further limited the aggregate amount

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2011

to be transferred from the state general fund to the bioscience development and investment fund to $12,322,186 (which includes the $1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University) for the fiscal year ending June 30, 2012. Therefore the actual distribution of $7,845,598 was never made.

*Distribution for 2/7/12 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2011 and the calendar year of 2003 divided by four ($12,917,909.99). Distribution for 2/7/12 was reduced due to 2011 Senate Substitute for House Bill 2014 (section 191) to meet the FY 12 transfer limitation of $35M which shall take into consideration the $1M transfer made to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 2/7/12, $12,917,909.99 was reduced by $12,917,909.99, with actual distribution of $0.

*Distribution for 5/7/12 included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2011 and the base year of 2003 ($3,357,741.68). This distribution was reduced due to 2011 Senate Substitute for House Bill 2014 (section 191) to meet the FY 12 transfer limitation of $35M which shall take into consideration the $1M transfer made to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 5/7/12, $18,506,644.10 was reduced by $18,506,644.10 with actual distribution of $0. Reduction includes $15,148,902.42 for bioscience companies which represents the 1st quarter of 2012 and $3,357,741.68 for state universities (2011).

*Distribution for 11/6/13 included a comparison between the 3rd quarter (Jul-Sep) of calendar year 2013 and the calendar year of 2003 divided by four ($8,504,078.07). This distribution also included a reconciliation for 2011 (15,443,702.92). This distribution was reduced due to 2013 Senate Bill 171 to meet the FY 14 transfer limitation of $10M which shall take into consideration the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transfer of $5M to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 11/6/2013, $23,947,780.99 was reduced by $20,713,964.44, with actual distribution of $3,233,816.55. Reduction includes $8,504,078.07 for bioscience companies and $12,209,886.37 for the 2011 reconciliation.

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2012

		January-December 2003			January-December 2012				
NAICS	Description of NAICS	Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2012	95% of Kansas Withholding 2012	Bioscience Development and Investment Fund Distribution	
325193	Ethyl Alcohol Manufacturing								
325199	All Other Basic Organic Chemical Manufacturing	10	$1,411,042.14	$1,357,458.28		$2,820,852.66	$2,679,810.02	$1,322,351.74	
325311	Nitrogenous Fertilizer Manufacturing								
325320	Pesticide and Other Agricultural Chemical Manufacturing								
325411	Medicinal and Botanical Manufacturing	14	$246,831.40	$234,489.80		$1,077,905.63	$1,024,010.34	$789,520.54	
325412	Pharmaceutical Preparation Manufacturing								
325413	In-Vitro Diagnostic Substance Manufacturing								
325414	Biological Product (except Diagnostic) Manufacturing	26	$2,263,717.44	$2,150,531.60		$4,730,169.06	$4,493,660.60	$2,343,129.00	
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	$18,431.37	$17,509.80		$62,758.90	$59,620.95	$42,111.15	
334516	Analytical Laboratory Instrument Manufacturing								
334517	Irradiation Apparatus Manufacturing								
339111	Laboratory Apparatus and Furniture Manufacturing	7	$53,010.03	$50,359.52		$80,250.09	$76,237.59	$25,878.07	
339112	Surgical and Medical Instrument Manufacturing	16	$954,268.00	$906,554.60		$1,942,049.62	$1,844,947.14	$938,392.54	
339113	Surgical Appliance and Supplies Manufacturing	24	$791,833.56	$752,241.88		$789,155.30	$749,697.54	-$2,544.34	
339115	Ophthalmic Good Manufacturing	8	$284,181.64	$269,972.56		$274,815.27	$261,074.52	-$8,898.04	
541380	Testing Laboratories	81	$1,038,554.44	$986,626.72		$1,887,343.03	$1,792,975.88	$806,349.16	
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	$1,701,599.84	$1,616,519.84		$4,409,701.50	$4,189,216.42	$2,572,696.58	
541940	Veterinary Services	407	$2,092,315.12	$1,987,699.36		$3,039,718.30	$2,887,732.38	$900,033.02	
621511	Medical Laboratories	41	$6,196,121.36	$5,886,315.28		$10,736,653.20	$10,199,820.53	$4,313,505.25	
621512	Diagnostic Imaging Centers	36	$283,260.76	$269,097.72		$305,223.60	$289,962.41	$20,864.69	
622110	General Medical and Surgical Hospitals	129	$58,723,715.00	$55,787,529.24		$98,302,380.94	$93,387,261.89	$37,599,732.65	
	Other	99	$9,505,995.24	$9,030,695.52		$16,014,868.85	$15,214,125.43	$6,183,429.91	
	Total	1,017	$85,564,877.35	$81,303,601.72		$146,473,845.95	$139,150,153.64	**$57,846,551.92**	*

Some NAICS have been grouped together to ensure confidentiality of filer information.

Number of bioscience companies for 2012 will be computed once the year is complete and a reconcilation has been completed.

January-December 2012 includes the the four quarters of 2012 (January-March) (April-June) (July-September) (October-December) to date.

Reconciliation has not been completed.

*Distribution for 5/7/12 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2012 and the calendar year of 2003 divided by four ($15,148,902.42). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2011 and the base year of 2003 ($3,357,741.68). This distribution was reduced due to 2011 Senate Substitute for House Bill 2014 (section 191) to meet the FY 12 transfer limitation of $35M which shall take into consideration the $1M transfer made to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 5/7/12, $18,506,644.10 was reduced by $18,506,644.10 with actual distribution of $0. Reduction includes $15,148,902.42 for bioscience companies which represents the 1st quarter of 2012 and $3,357,741.68 for state universities (2011).

*Distribution for 8/8/12 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2012 and the calendar year of 2003 divided by four ($12,287,266.72). This distribution was reduced due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the first $1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University.

*Distribution for 8/8/12 was reduced further due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the next $5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2012

*Distribution for 11/13/12 included the comparision between the 3rd quarter (Jul-Sep) of calendar year 2012 and the calendar year of 2003 divided by four ($14,761,107.44). This distribution also included a reconciliation for bioscience companies for 2010 ($14,696,398.10). This distribution was reduced due to 2012 House Substitute for Senate Bill 294 (section 191) transfer to meet FY 13 limitation of $35M which shall take into consideration the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 11/13/12, $29,457,505.54 was reduced by $6,744,772.26, with actual distribution of $22,712,733.28. However 2013 Senate Bill 171 was passed in May 2013. It further limited the aggregate amount ot be transferred from the state general fund to the bioscience development and investment fund to $12,287,267 (which includes the $1M transferred to the Center for Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State Universit) for the fiscal year ending June 30, 2013. Therefore the actual distrubtion of $22,712,733.28 was never made.

*Distribution for 2/8/13 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2012 and the calendar year of 2003 divided by four ($15,649,275.34). This distribution was reduced due to 2012 House Substitute for Senate Bill 294 which limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to $35M for FY 2013. This shall take into consideration the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 2/8/13, $15,649,275.34 was reduced by $15,649,275.34 with actual distribution of $0. Reduction includes $15,649,275.34 for bioscience companies which represents the 4th quarter of 2012.

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2013

		January-December 2003			January-December 2013				
NAICS	Description of NAICS	Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2013	95% of Kansas Withholding 2013	Bioscience Development and Investment Fund Distribution	
325193	Ethyl Alcohol Manufacturing								
325199	All Other Basic Organic Chemical Manufacturing	9	$588,734.01	$559,297.32		$1,265,922.40	$1,202,626.28	$643,328.96	
325311	Nitrogenous Fertilizer Manufacturing								
325320	Pesticide and Other Agricultural Chemical Manufacturing								
325411	Medicinal and Botanical Manufacturing	14	$185,123.55	$175,867.35		$662,697.43	$629,562.56	$453,695.21	
325412	Pharmaceutical Preparation Manufacturing								
325413	In-Vitro Diagnostic Substance Manufacturing								
325414	Biological Product (except Diagnostic) Manufacturing	24	$1,693,437.33	$1,608,765.48		$3,120,967.94	$2,964,919.54	$1,356,154.06	
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	$13,823.52	$13,132.35		$36,626.82	$34,795.49	$21,663.14	
334516	Analytical Laboratory Instrument Manufacturing								
334517	Irradiation Apparatus Manufacturing								
339111	Laboratory Apparatus and Furniture Manufacturing	7	$39,757.53	$37,769.64		$96,430.86	$91,609.33	$53,839.69	
339112	Surgical and Medical Instrument Manufacturing	16	$715,701.00	$679,915.95		$1,118,368.18	$1,062,449.77	$382,533.82	
339113	Surgical Appliance and Supplies Manufacturing	24	$593,875.17	$564,181.41		$556,441.13	$528,619.07	-$35,562.34	
339115	Ophthalmic Good Manufacturing	8	$213,136.23	$202,479.42		$159,903.85	$151,908.65	-$50,570.77	
541380	Testing Laboratories	81	$778,476.45	$739,552.62		$1,120,986.35	$1,064,937.03	$325,384.41	
541710	Research and Development in the Physical, Engineering, and Life Sciences	114	$1,276,107.93	$1,212,302.52		$4,001,735.30	$3,801,648.54	$2,589,346.02	
541940	Veterinary Services	424	$1,566,311.52	$1,487,995.95		$1,953,888.52	$1,856,194.09	$368,198.14	
621511	Medical Laboratories	40	$4,594,445.97	$4,364,723.67		$6,200,327.87	$5,890,311.47	$1,525,587.80	
621512	Diagnostic Imaging Centers	35	$212,445.57	$201,823.29		$173,780.04	$165,091.03	-$36,732.26	
622110	General Medical and Surgical Hospitals	129	$44,042,786.25	$41,840,646.93		$61,046,138.74	$57,993,831.81	$16,153,184.88	
	Other	86	$7,672,891.95	$7,289,247.39		$8,933,382.15	$8,486,713.04	$1,197,465.65	
	Total	1,017	$64,187,053.98	$60,977,701.29		$90,447,597.58	$85,925,217.70	**$24,947,516.41**	*

Some NAICS have been grouped together to ensure confidentiality of filer information.
Number of bioscience companies for 2013 will be computed once the year is complete and a reconcilation has been completed.
January-December 2013 includes the first three quarters of 2013 (January-March) (April-June) (July-September) to date.
Reconciliation has not been completed.

* Distribution for 5/10/13 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2013 and the calendar year 2003 divided by four ($9,677,254.89). This distribution also included a comparison of the withholding from the Kansas State Universitites for the calendar year (Jan-Dec) of 2012 and base year (Jan-Dec) of 2003 ($3,817,911.48). The distribution for 5/10/13 was not made due to the FY 13 cap limitation of $35M. 2012 House Substitute for Senate Bill 294, Section 156, limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to $35M for FY 13. This shall take into consideration the transter for $1M to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transer for $5M to the National Bio Agro-Defense Facility Fund at Kansas State University.

*Distribution for 8/7/13 included the comparision between the 2nd quarter (Apr-Jun) of calendar year 2013 and the calendar year 2003 divided by four ($6,766,183.45). Distribution for 8/7/13 was reduced due to 2013 Senate Bill 171, Section 268 instructing for FY 2014, the first $1M shall be transferred to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the next $5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 8/7/13, $6,766,183.45 was reduced by $1,000,000 and $5,000,000, which actual distribution of $766,183.45

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2013

*Distribution for 11/6/13 included the comparison between the 3rd quarter (Jul-Sep) of calendar year 2013 and the calendar year 2003 divided by four ($8,504,078.07). This distribution also included a reconcilation for 2011 ($15,443,702.92). This distribution was reduced due to 2013 Senate Bill 171, Section 268, which limits the amount to be transferred from the state general fund to the bioscience development and investment fund to $10M for the fiscal year ending June 30, 2014 which includes the transfer of $1M to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transfer of $5M to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 11/6/13, $23,947,780.99 was reduced by $20,713,964.44 with actual dsitrbution of $3,233,816.55. Reduction includes $8,504,078.07 for bioscience companies and $12,209,886.37 for the 2011 reconciliation.

KANSAS STATE UNIVERSITIES
(K.S.A. 74-99b33(o))

	January-December 2003			January-December 2010			
State University	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2010	95% of Kansas Withholding 2010	Growth from Base Year Period 2003
Emporia State University	91	$113,801.02	$108,110.97	83	$147,714.49	$140,328.77	$32,217.80
Fort Hays State University	93	$151,872.00	$144,278.40	87	$192,879.00	$183,235.05	$38,956.65
Kansas State University	2,273	$3,090,709.00	$2,936,173.55	2,083	$4,243,529.63	$4,031,353.15	$1,095,179.60
Pittsburg State University	238	$382,705.00	$363,569.75	259	$554,978.28	$527,229.37	$163,659.62
University of Kansas	2,188	$3,040,504.90	$2,888,479.66	2,226	$4,640,666.34	$4,408,633.02	$1,520,153.36
Washburn University	223	$157,362.98	$149,494.83	229	$264,093.86	$250,889.17	$101,394.34
Wichita State University	607	$735,919.19	$699,123.23	509	$818,056.09	$777,153.29	$78,030.06
Total	5,713	$7,672,874.09	$7,289,230.39	5,476	$10,861,917.69	$10,318,821.82	**$3,029,591.43** *

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2010. Due to fiscal year cap limitations, this amount may not have been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

	January-December 2003			January-December 2011			
State University	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2011	95% of Kansas Withholding 2011	Growth from Base Year Period 2003
Emporia State University	91	$113,801.02	$108,110.97	87	$148,789.27	$141,349.81	$33,238.84
Fort Hays State University	93	$151,872.00	$144,278.40	80	$175,342.00	$166,574.90	$22,296.50
Kansas State University	2,273	$3,090,709.00	$2,936,173.55	2,095	$4,388,713.78	$4,169,278.09	$1,233,104.54
Pittsburg State University	238	$382,705.00	$363,569.75	260	$582,711.00	$553,575.45	$190,005.70
University of Kansas	2,188	$3,040,504.90	$2,888,479.66	2,318	$4,818,297.68	$4,577,382.80	$1,688,903.14
Washburn University	223	$157,362.98	$149,494.83	248	$269,979.86	$256,480.87	$106,986.04
Wichita State University	607	$735,919.19	$699,123.23	521	$823,505.42	$782,330.15	$83,206.92
Total	5,713	$7,672,874.09	$7,289,230.39	5,609	$11,207,339.01	$10,646,972.07	**$3,357,741.68**

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2011. Due to fiscal year cap limitations, this amount may not have been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

	January-December 2003			January-December 2012			
State University	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2012	95% of Kansas Withholding 2012	Growth from Base Year Period 2003
Emporia State University	91	$113,801.02	$108,110.97	95	$161,724.65	$153,638.42	$45,527.45
Fort Hays State University	93	$151,872.00	$144,278.40	98	$211,338.56	$200,771.63	$56,493.23
Kansas State University	2,273	$3,090,709.00	$2,936,173.55	2,108	$4,548,428.69	$4,321,007.25	$1,384,833.70
Pittsburg State University	238	$382,705.00	$363,569.75	283	$653,937.00	$621,240.15	$257,670.40
University of Kansas	2,188	$3,040,504.90	$2,888,479.66	2,243	$4,996,171.69	$4,746,363.11	$1,857,883.45
Washburn University	223	$157,362.98	$149,494.83	249	$289,836.83	$275,344.99	$125,850.16
Wichita State University	607	$735,919.19	$699,123.23	405	$830,290.86	$788,776.32	$89,653.09
Total	5,713	$7,672,874.09	$7,289,230.39		$11,691,728.28	$11,107,141.87	**$3,817,911.48**

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2012. Due to fiscal year cap limitations, this amount may not have been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.