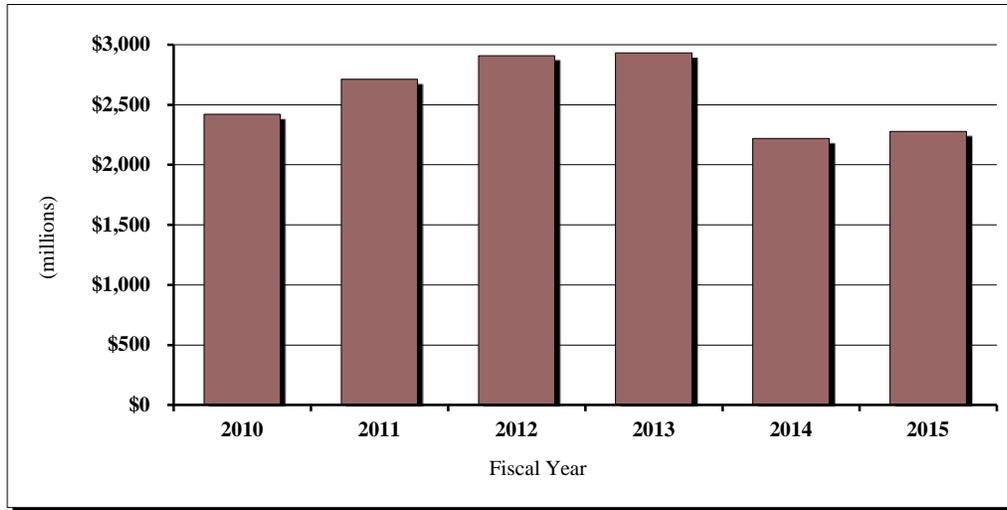


Individual Income Tax Amount to the State General Fund after Refunds

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

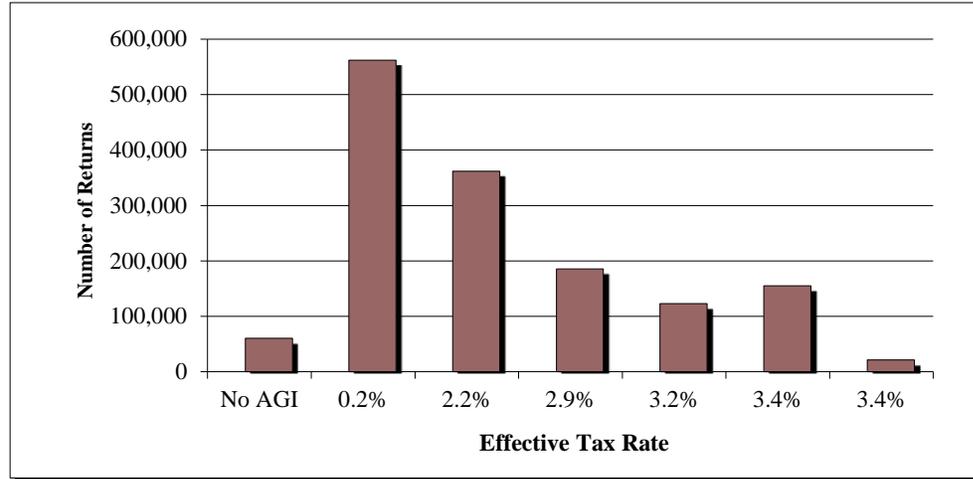


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2010	\$2,418,208,421	(9.8%)
2011	\$2,709,716,820	12.1%
2012	\$2,908,027,441	7.3%
2013	\$2,931,167,870	0.8%
2014	\$2,218,238,893	-24.3%
2015	\$2,277,540,835	2.7%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2013

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 -		60,426	(\$2,325,271,006)	(\$2,949,010)
0.19%	\$0 - \$25,000	561,961	\$6,512,776,306	\$12,103,267
2.17%	\$25,000 - \$50,000	361,535	\$13,060,225,851	\$282,914,285
2.91%	\$50,000 - \$75,000	185,728	\$11,393,900,902	\$331,367,698
3.21%	\$75,000 - \$100,000	123,041	\$10,637,750,715	\$341,226,296
3.44%	\$100,000 - \$250,000	155,149	\$21,701,159,280	\$747,268,491
3.43%	\$250,000 - Over	21,425	\$15,001,666,885	\$514,042,406
2.93%	Total Kansas Residents	1,469,265	\$75,982,208,933	\$2,225,973,433

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

KDOR Checkoff donation	Number of Taxpayers	Dollars Donated
Breast Cancer Research	4,026	\$56,882
Creative Arts	2,166	\$22,135
Hometown Hero	2,731	\$36,150
Meals on Wheels	6,192	\$107,658
Military Emergency Relief	3,837	\$59,773
Non Game Wildlife	6,220	\$84,350
Total	25,172	\$366,948

Individual Income Tax for Tax Year 2013 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	6,619	\$238,793,076	\$6,096,611	0.3%	\$921	92
Anderson	3,807	\$145,181,780	\$3,935,771	0.2%	\$1,034	71
Atchison	7,553	\$298,945,535	\$7,368,664	0.4%	\$976	85
Barber	2,536	\$109,207,993	\$3,279,842	0.2%	\$1,293	28
Barton	13,387	\$752,350,952	\$27,875,222	1.3%	\$2,082	2
Bourbon	6,658	\$231,994,763	\$5,453,912	0.3%	\$819	100
Brown	4,721	\$174,131,070	\$4,508,581	0.2%	\$955	88
Butler	32,606	\$1,887,360,124	\$62,600,857	3.0%	\$1,920	5
Chase	1,310	\$49,488,212	\$1,395,046	0.1%	\$1,065	67
Chautauqua	1,554	\$58,296,300	\$1,382,657	0.1%	\$890	96
Cherokee	9,121	\$348,641,174	\$5,777,425	0.3%	\$633	105
Cheyenne	1,410	\$47,378,418	\$1,297,555	0.1%	\$920	93
Clark	1,111	\$46,089,089	\$1,254,758	0.1%	\$1,129	48
Clay	4,001	\$157,965,267	\$4,397,835	0.2%	\$1,099	54
Cloud	4,287	\$153,071,502	\$4,007,242	0.2%	\$935	90
Coffey	4,383	\$213,619,284	\$6,653,895	0.3%	\$1,518	10
Comanche	977	\$37,193,416	\$1,071,159	0.1%	\$1,096	56
Cowley	17,018	\$675,686,120	\$17,986,036	0.9%	\$1,057	69
Crawford	17,846	\$714,700,140	\$17,965,042	0.9%	\$1,007	78
Decatur	1,508	\$53,601,847	\$1,522,899	0.1%	\$1,010	77
Dickinson	9,603	\$369,746,675	\$10,302,514	0.5%	\$1,073	61
Doniphan	3,645	\$153,588,341	\$2,949,839	0.1%	\$809	102
Douglas	51,827	\$2,586,517,619	\$79,101,382	3.8%	\$1,526	9
Edwards	1,654	\$65,040,177	\$1,806,482	0.1%	\$1,092	58
Elk	1,357	\$45,575,481	\$1,098,496	0.1%	\$810	101
Ellis	14,217	\$639,229,947	\$19,981,504	1.0%	\$1,405	19
Ellsworth	3,117	\$123,973,335	\$3,524,369	0.2%	\$1,131	47
Finney	19,355	\$819,905,877	\$21,766,809	1.0%	\$1,125	49
Ford	17,121	\$669,832,527	\$17,071,364	0.8%	\$997	81
Franklin	12,994	\$547,322,873	\$15,072,504	0.7%	\$1,160	44
Geary	11,582	\$398,234,719	\$9,758,459	0.5%	\$843	98
Gove	1,501	\$52,356,849	\$1,358,782	0.1%	\$905	94
Graham	1,409	\$51,225,877	\$1,517,944	0.1%	\$1,077	60
Grant	3,386	\$152,475,628	\$4,830,146	0.2%	\$1,427	18
Gray	2,934	\$132,972,683	\$4,390,159	0.2%	\$1,496	13
Greeley	705	\$20,546,064	\$798,995	0.0%	\$1,133	46
Greenwood	3,086	\$113,684,987	\$3,169,106	0.2%	\$1,027	74
Hamilton	1,104	\$42,034,657	\$1,181,915	0.1%	\$1,071	64
Harper	3,145	\$144,646,467	\$4,506,661	0.2%	\$1,433	16
Harvey	19,000	\$831,200,431	\$23,933,880	1.1%	\$1,260	32
Haskell	1,837	\$78,158,852	\$2,481,295	0.1%	\$1,351	21
Hodgeman	1,009	\$39,278,168	\$1,082,337	0.1%	\$1,073	62
Jackson	7,175	\$285,257,651	\$7,880,892	0.4%	\$1,098	55
Jefferson	9,712	\$450,447,931	\$12,885,122	0.6%	\$1,327	25
Jewell	1,599	\$50,090,286	\$1,216,319	0.1%	\$761	103
Johnson	293,594	\$22,318,647,202	\$631,341,145	30.2%	\$2,150	1
Kearny	1,984	\$90,938,829	\$2,643,322	0.1%	\$1,332	24
Kingman	3,824	\$159,724,684	\$4,460,349	0.2%	\$1,166	42
Kiowa	1,267	\$50,906,628	\$1,501,329	0.1%	\$1,185	39
Labette	10,286	\$398,245,595	\$10,077,357	0.5%	\$980	83
Lane	961	\$36,956,351	\$1,075,581	0.1%	\$1,119	50
Leavenworth	32,521	\$1,514,521,644	\$40,534,344	1.9%	\$1,246	34
Lincoln	1,732	\$57,983,944	\$1,471,320	0.1%	\$849	97
Linn	4,663	\$189,707,770	\$4,993,460	0.2%	\$1,071	63
Logan	1,520	\$62,757,360	\$1,827,868	0.1%	\$1,203	36
Lyon	15,509	\$574,411,820	\$15,569,135	0.7%	\$1,004	79
Marion	5,794	\$220,629,272	\$6,094,947	0.3%	\$1,052	70
Marshall	5,439	\$227,276,820	\$6,654,617	0.3%	\$1,224	35

Individual Income Tax for Tax Year 2013 by County

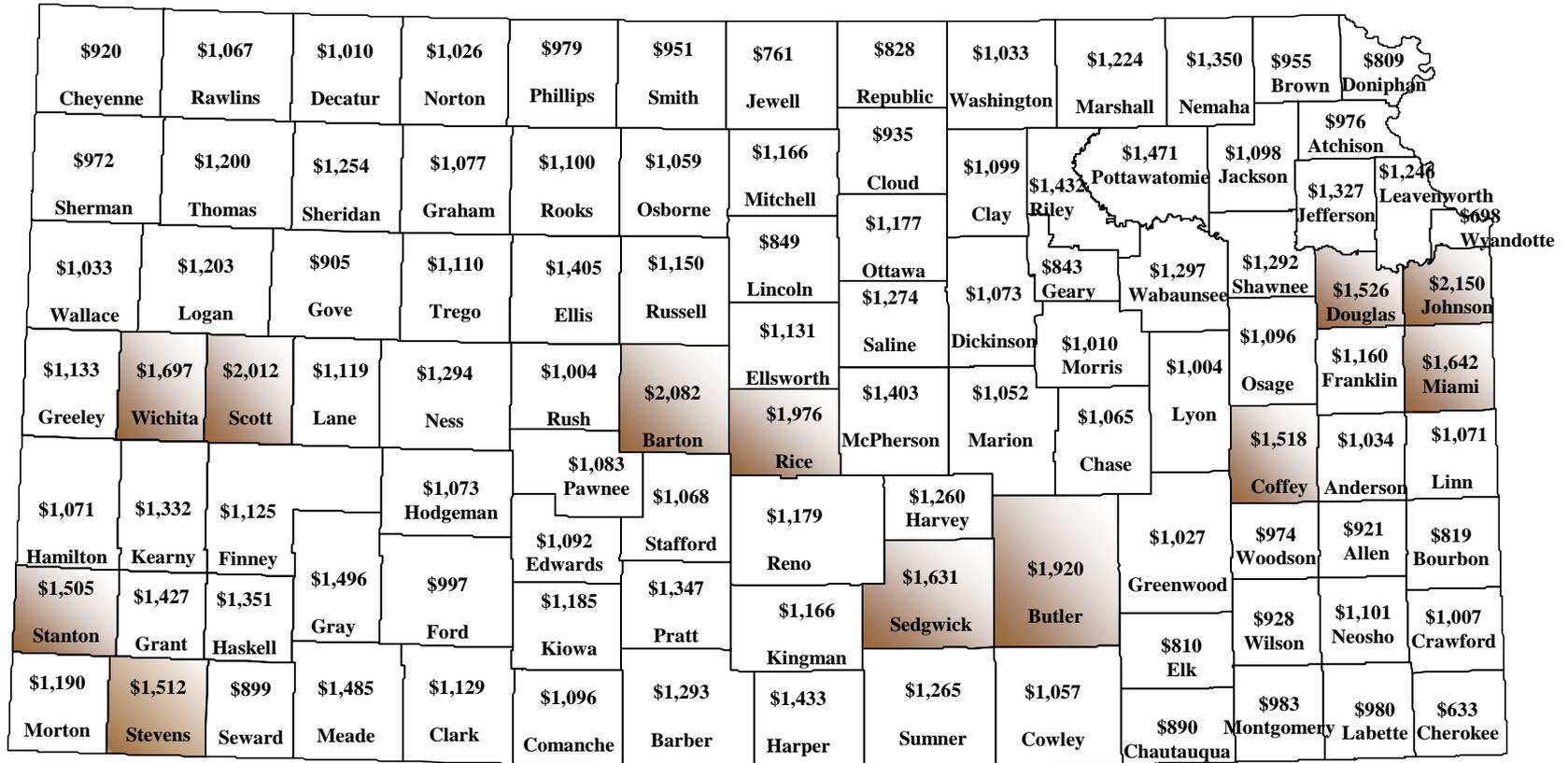
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	14,624	\$677,879,935	\$20,512,031	1.0%	\$1,403	20
Meade	1,874	\$86,781,203	\$2,783,029	0.1%	\$1,485	14
Miami	14,860	\$824,840,543	\$24,396,729	1.2%	\$1,642	7
Mitchell	3,426	\$135,642,408	\$3,995,794	0.2%	\$1,166	43
Montgomery	15,880	\$618,039,418	\$15,612,081	0.7%	\$983	82
Morris	2,739	\$101,114,409	\$2,766,724	0.1%	\$1,010	76
Morton	1,597	\$71,464,162	\$1,899,738	0.1%	\$1,190	38
Nemaha	5,267	\$237,345,736	\$7,111,980	0.3%	\$1,350	22
Neosho	7,501	\$291,977,533	\$8,258,092	0.4%	\$1,101	52
Ness	1,589	\$67,484,302	\$2,056,388	0.1%	\$1,294	27
Norton	2,594	\$99,119,444	\$2,662,371	0.1%	\$1,026	75
Osage	8,251	\$329,419,412	\$9,042,784	0.4%	\$1,096	57
Osborne	1,796	\$66,035,555	\$1,902,738	0.1%	\$1,059	68
Ottawa	2,975	\$123,171,194	\$3,502,460	0.2%	\$1,177	41
Pawnee	3,135	\$120,356,808	\$3,396,744	0.2%	\$1,083	59
Phillips	2,898	\$107,434,415	\$2,835,982	0.1%	\$979	84
Pottawatomie	10,208	\$488,002,469	\$15,011,387	0.7%	\$1,471	15
Pratt	4,871	\$210,601,941	\$6,562,661	0.3%	\$1,347	23
Rawlins	1,347	\$50,052,639	\$1,437,333	0.1%	\$1,067	66
Reno	31,162	\$1,284,176,128	\$36,736,753	1.8%	\$1,179	40
Republic	2,649	\$88,104,390	\$2,193,234	0.1%	\$828	99
Rice	4,579	\$286,128,446	\$9,046,757	0.4%	\$1,976	4
Riley	24,305	\$1,119,557,651	\$34,795,446	1.7%	\$1,432	17
Rooks	2,790	\$106,893,755	\$3,069,116	0.1%	\$1,100	53
Rush	1,704	\$61,879,050	\$1,710,362	0.1%	\$1,004	80
Russell	3,482	\$138,019,607	\$4,005,722	0.2%	\$1,150	45
Saline	28,712	\$1,240,168,759	\$36,577,309	1.7%	\$1,274	30
Scott	2,544	\$147,536,797	\$5,118,669	0.2%	\$2,012	3
Sedgwick	248,023	\$12,894,599,559	\$404,482,347	19.3%	\$1,631	8
Seward	11,685	\$448,741,639	\$10,499,277	0.5%	\$899	95
Shawnee	99,557	\$4,378,809,510	\$128,676,529	6.2%	\$1,292	29
Sheridan	1,415	\$59,674,421	\$1,773,991	0.1%	\$1,254	33
Sherman	3,024	\$115,092,388	\$2,940,327	0.1%	\$972	87
Smith	1,882	\$67,368,005	\$1,789,249	0.1%	\$951	89
Stafford	2,220	\$86,419,056	\$2,371,233	0.1%	\$1,068	65
Stanton	1,060	\$52,335,830	\$1,595,741	0.1%	\$1,505	12
Stevens	2,632	\$130,327,711	\$3,979,166	0.2%	\$1,512	11
Sumner	10,975	\$483,794,497	\$13,878,825	0.7%	\$1,265	31
Thomas	3,975	\$163,695,837	\$4,768,877	0.2%	\$1,200	37
Trego	1,567	\$59,840,136	\$1,739,043	0.1%	\$1,110	51
Wabaunsee	3,467	\$155,901,583	\$4,495,093	0.2%	\$1,297	26
Wallace	777	\$29,682,257	\$802,952	0.0%	\$1,033	72
Washington	3,358	\$124,675,754	\$3,467,391	0.2%	\$1,033	73
Wichita	1,899	\$101,878,282	\$3,222,767	0.2%	\$1,697	6
Wilson	4,486	\$160,889,380	\$4,163,711	0.2%	\$928	91
Woodson	1,604	\$60,947,626	\$1,562,171	0.1%	\$974	86
Wyandotte	83,116	\$3,008,051,040	\$58,028,296	2.8%	\$698	104
KS Residents with county indicator	1,421,662	\$72,921,700,703	\$2,090,980,458		\$1,471	
KS Residents with no county indicator	<u>47,603</u>	<u>\$3,060,508,230</u>	<u>\$134,992,975</u>		\$2,836	
Total Residents	1,469,265	\$75,982,208,933	\$2,225,973,433	87.3%	\$1,515	
Non-Residents	<u>340,848</u>	<u>\$86,279,420,099</u>	<u>\$323,290,298</u>	<u>12.7%</u>	\$948	
All Taxpayers	1,810,113	\$162,261,629,032	\$2,549,263,731	100.0%	\$1,408	

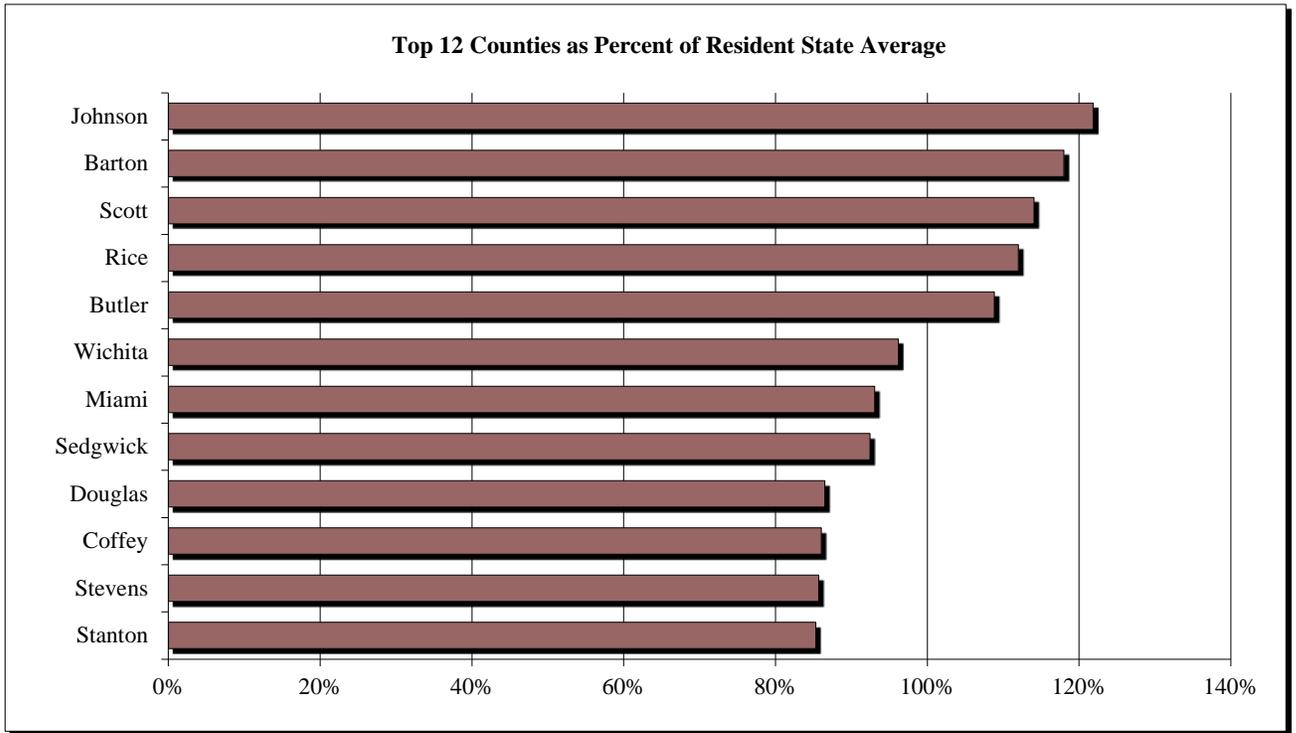
Individual Income Tax Liability Tax Year 2013

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. Detailed information is contained on pages 23 and 24 of this report.

 Top 12 counties with highest average tax liability per return



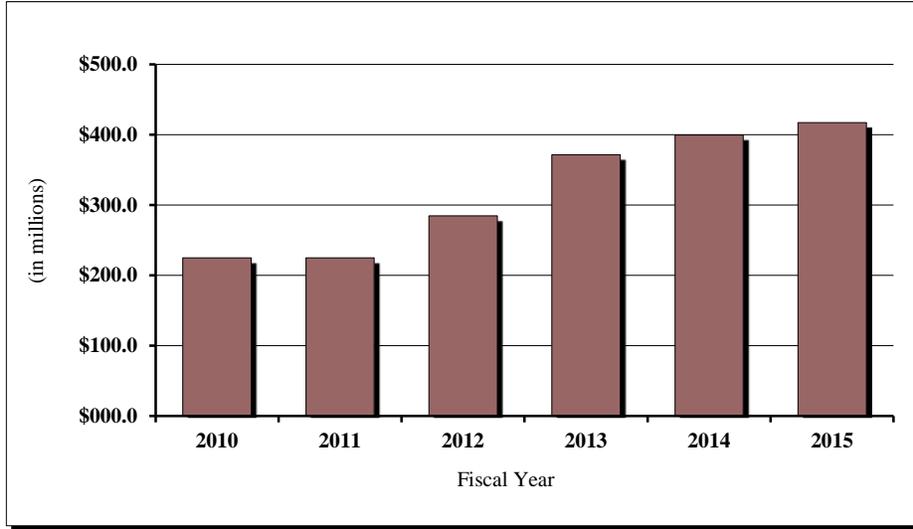
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year



<u>Top 12 Counties</u>	<u>Average Tax Liability</u>	<u>Rank</u>	<u>Top 12 Counties as a Percent of Resident Average</u>
Johnson	\$2,150	1	122%
Barton	\$2,082	2	118%
Scott	\$2,012	3	114%
Rice	\$1,976	4	112%
Butler	\$1,920	5	109%
Wichita	\$1,697	6	96%
Miami	\$1,642	7	93%
Sedgwick	\$1,631	8	92%
Douglas	\$1,526	9	86%
Coffey	\$1,518	10	86%
Stevens	\$1,512	11	86%
Stanton	\$1,505	12	85%
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Average Kansas Residents	\$1,764		100%

Corporate Income Tax Amount to the State General Fund after Refunds

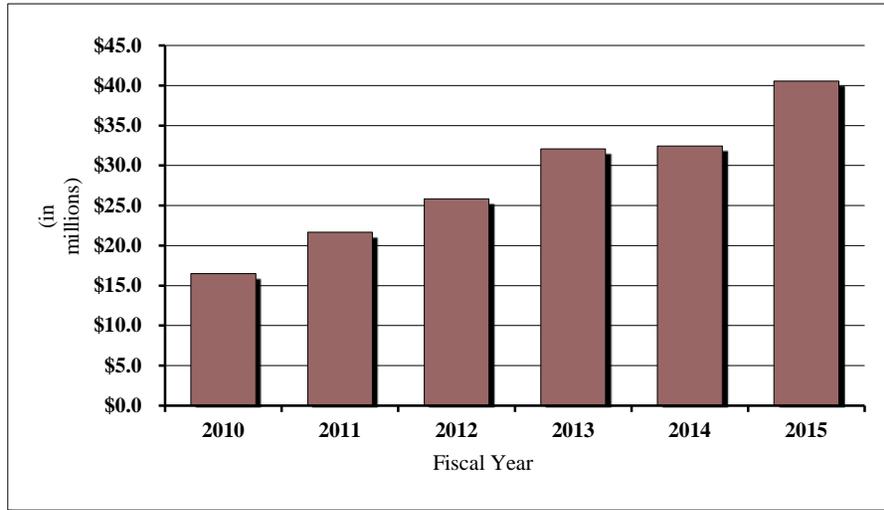
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2010	\$224,940,015	-6.4%
2011	\$224,865,499	0.0%
2012	\$284,465,835	26.5%
2013	\$371,324,171	30.5%
2014	\$399,383,241	7.6%
2015	\$417,399,546	4.5%

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.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2010	\$16,514,735	-36.9%
2011	\$21,651,339	31.1%
2012	\$25,848,967	19.4%
2013	\$32,073,164	24.1%
2014	\$32,438,777	1.1%
2015	\$40,545,772	25.0%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2013 Returns Filed In Calendar Year 2014

Corporate Income Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	14,857	56.5%	(\$16,723,545)	-5.4%
\$0 - \$75,000	8,322	31.6%	\$5,375,359	1.7%
\$75,000.01 - \$100,000	554	2.1%	\$2,270,511	0.7%
\$100,000.01 - \$500,000	1,530	5.8%	\$15,867,052	5.1%
\$500,000.01 - \$1,000,000	368	1.4%	\$15,033,690	4.8%
\$1,000,000.01 - Over	<u>685</u>	2.6%	<u>\$288,846,099</u>	93.0%
Total	26,316	100.0%	\$310,669,166	100.0%

Bank Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	81	21.8%	(\$2,213)	0.0%
\$0 - \$500,000	109	29.4%	\$1,065,233	5.1%
\$500,000.01 - \$1,000,000	56	15.1%	\$1,677,995	8.0%
\$1,000,000.01 - Over	<u>125</u>	33.7%	<u>\$18,237,326</u>	86.9%
Total	371	100.0%	\$20,978,341	100.0%

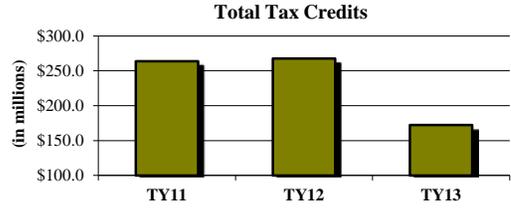
Savings and Loan Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	10	33.3%	(\$2,092)	0.0%
\$0 - \$500,000	6	20.0%	\$38,002	0.7%
\$500,000.01 - \$1,000,000	2	6.7%	\$28,679	0.5%
\$1,000,000.01 - Over	<u>12</u>	40.0%	<u>\$5,156,379</u>	98.8%
Total	30	100.0%	\$5,220,968	100.0%

Tax Year 2013 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2011	TY 2012	TY 2013
Corporate Income Tax	\$ 82,244,941	\$ 73,594,663	\$ 41,063,589
Individual Income Tax	\$ 177,685,951	\$ 187,618,734	\$ 127,051,910
Privilege Tax	\$ 3,817,308	\$ 6,244,324	\$ 4,288,432
Total Tax Credits	\$ 263,748,200	\$ 267,457,721	\$ 172,403,931



Totals include confidential amounts.

Adoption Credit - \$938,056

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 - Amount withheld for confidentiality.

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 activity. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Alternative-Fuel Tax Credit - \$20,025

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Angel Investor Credit - \$2,961,628

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Biomass to Energy Credit - Amount withheld for confidentiality.

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) - \$1,520,293

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) - \$551,606

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 - \$0

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 - \$60,000

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Child Dependent Care Credit - \$4,696,755

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 - \$1,095,271

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 - \$2,617,599

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 - \$126,078

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 Osawatimie Kansas, or within one mile of the city limits of any such cities as long as the business 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 - \$40,792

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 - \$85,177,860

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 17% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

Electric Cogeneration Credit - \$9,198

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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 - \$25,580,320

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 - \$35,104,543

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 - \$0

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 - \$4,894,299

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 - \$0

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 state-owned historic site or an organization which is exempt from federal income 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 - Amount withheld for confidentiality.

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.

Owners Promoting Employment Across Kansas (PEAK) Credit - \$0

K.S.A. 79-32,266 - Effective for all taxable years commencing after December 31, 2010.

An income tax credit shall be allowed in the amount of 95% of a resident individual's income tax liability for Kansas source income received from a qualified company that is business income attributable to business activities conducted at the business facility, office, department or other operation relocated to Kansas when the taxpayer owns such qualified company and materially participates in such business activities conducted at the relocated business facility, office, department or other operation of the qualified company which qualified for benefits under the provisions of subsection (a)(1) of K.S.A. 74-50,212.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Qualifying Pipeline Credit - \$720

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 - \$0

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 - \$2,055,126

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Rural Opportunity Zone Credit - \$587,201

K.S.A. 79-32,267 - Effective for all taxable years commencing after December 31, 2011 and before January 1, 2017.

A resident individual taxpayer shall be allowed an income tax credit in the amount of the resident individual's income tax liability if the taxpayer (1) establishes domicile in a rural opportunity zone on or after July 1, 2011 and prior to January 1, 2016 and was domiciled outside Kansas for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; had Kansas source income of less than \$10,000 in any one year for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; and was domiciled in a rural opportunity zone during the entire taxable year for which the credit is claimed.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Small Employer Health Insurance Credit - \$51,495

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Telecommunications Credit - \$1,117,379

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%. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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

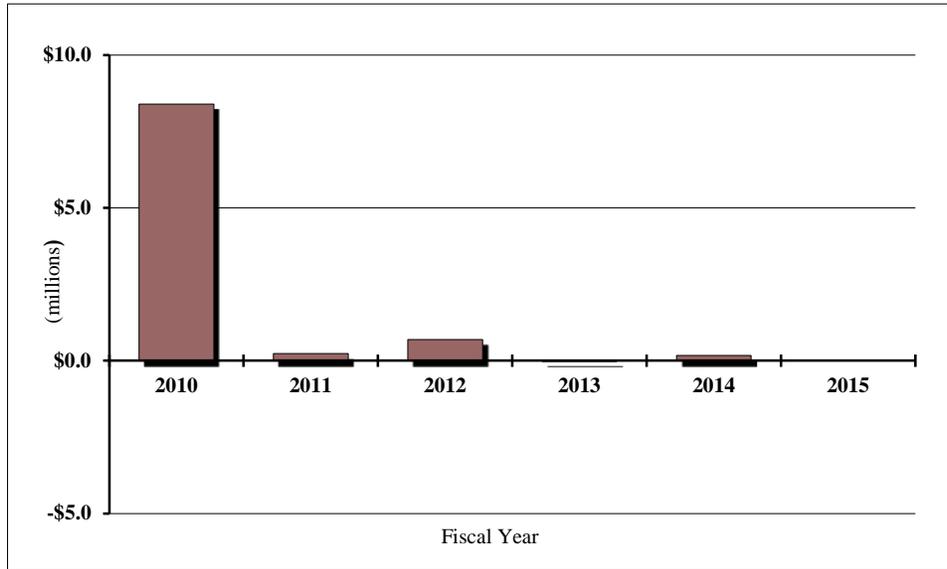
K.S.A. 74-8205, -8206, -8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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.

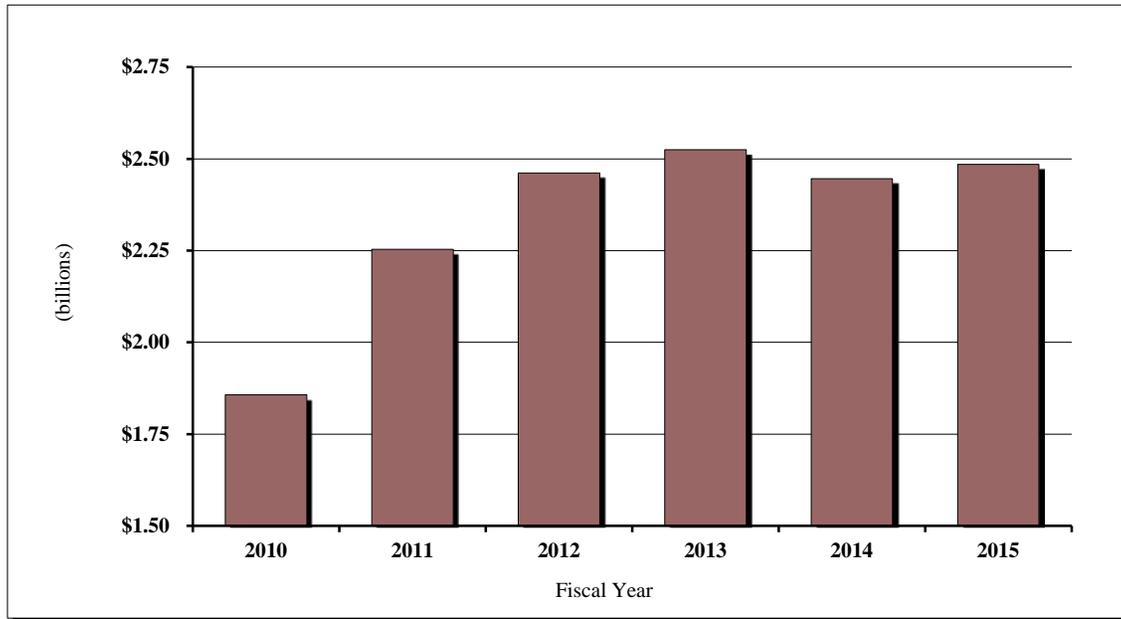


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2010	\$8,396,051	-62.7%
2011	\$229,122	-97.3%
2012	\$694,306	NA
2013	(\$21,722)	NA
2014	\$175,867	NA
2015	\$0	NA

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 July 1, 2002. Beginning July 1, 2010 (Fiscal Year 2011) the tax rate increased to 6.3%. Beginning July 1, 2013 (Fiscal Year 2014) the tax rate decreased to 6.15%.

In Fiscal Year 2015, the state gained \$34.28 million from the Streamline Sales Tax Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
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%
2014	\$2,102,239,461	\$344,016,851	\$2,446,256,312	-3.1%
2015	\$2,132,776,805	\$352,175,950	\$2,484,952,755	1.6%

Total Amount State Sales Tax Collections by County

6.15% state sales tax rate effective July 1, 2013

County	FY2014	FY2015	Percent Change	FY2014 Per Capita	FY2014 PC Rank	FY2015 Per Capita*	FY2015 PC Rank*
Allen	\$10,569,379	\$10,193,435	-3.6%	\$805	35	\$790	34
Anderson	\$4,323,165	\$4,304,108	-0.4%	\$547	77	\$546	77
Atchison	\$9,042,539	\$9,324,902	3.1%	\$540	80	\$565	75
Barber	\$7,575,374	\$5,501,681	-27.4%	\$1,531	1	\$1,123	9
Barton	\$31,275,301	\$29,916,830	-4.3%	\$1,137	12	\$1,092	12
Bourbon	\$9,023,541	\$8,609,407	-4.6%	\$608	63	\$583	70
Brown	\$6,605,755	\$6,589,689	-0.2%	\$661	50	\$671	51
Butler	\$40,928,956	\$42,821,508	4.6%	\$622	60	\$647	56
Chase	\$1,014,095	\$1,141,885	12.6%	\$376	99	\$424	97
Chautauqua	\$1,620,285	\$1,523,493	-6.0%	\$456	93	\$438	95
Cherokee	\$7,033,900	\$7,510,750	6.8%	\$335	101	\$361	99
Cheyenne	\$1,471,470	\$1,521,419	3.4%	\$546	78	\$565	74
Clark	\$1,273,430	\$1,076,522	-15.5%	\$581	69	\$502	84
Clay	\$5,076,677	\$5,063,194	-0.3%	\$604	65	\$609	63
Cloud	\$7,736,953	\$7,747,052	0.1%	\$833	32	\$825	27
Coffey	\$6,636,795	\$6,147,356	-7.4%	\$789	38	\$729	40
Comanche	\$2,901,787	\$2,025,862	-30.2%	\$1,484	2	\$1,037	15
Cowley	\$22,401,302	\$22,942,639	2.4%	\$619	61	\$638	57
Crawford	\$25,660,285	\$26,590,555	3.6%	\$653	51	\$677	50
Decatur	\$1,531,583	\$1,539,285	0.5%	\$523	82	\$529	80
Dickinson	\$11,471,309	\$11,256,885	-1.9%	\$585	66	\$580	71
Doniphan	\$2,620,047	\$2,775,119	5.9%	\$334	102	\$352	101
Douglas	\$88,574,450	\$93,289,788	5.3%	\$775	40	\$800	30
Edwards	\$1,383,315	\$1,572,700	13.7%	\$470	91	\$519	83
Elk	\$1,114,901	\$1,150,617	3.2%	\$420	97	\$427	96
Ellis	\$41,262,474	\$40,501,183	-1.8%	\$1,420	4	\$1,396	3
Ellsworth	\$3,703,052	\$4,022,270	8.6%	\$579	70	\$629	59
Finney	\$43,669,923	\$45,014,980	3.1%	\$1,177	8	\$1,211	5
Ford	\$31,335,267	\$31,872,710	1.7%	\$900	25	\$916	21
Franklin	\$16,242,332	\$17,138,195	5.5%	\$631	57	\$669	52
Geary	\$25,930,925	\$25,247,709	-2.6%	\$694	47	\$688	46
Gove	\$2,872,704	\$2,964,430	3.2%	\$1,037	18	\$1,087	13
Graham	\$2,750,591	\$2,536,025	-7.8%	\$1,061	16	\$988	17
Grant	\$6,569,589	\$5,488,250	-16.5%	\$826	33	\$702	42
Gray	\$3,266,872	\$3,204,953	-1.9%	\$544	79	\$527	82
Greeley	\$842,511	\$866,042	2.8%	\$653	52	\$666	54
Greenwood	\$3,022,009	\$2,809,046	-7.0%	\$470	89	\$444	94
Hamilton	\$1,606,893	\$1,548,901	-3.6%	\$616	62	\$595	68
Harper	\$7,323,729	\$6,498,144	-11.3%	\$1,250	6	\$1,117	10
Harvey	\$22,396,948	\$23,274,097	3.9%	\$645	54	\$668	53
Haskell	\$3,476,158	\$3,180,148	-8.5%	\$839	31	\$775	35
Hodgeman	\$962,659	\$868,266	-9.8%	\$494	85	\$453	91
Jackson	\$5,886,564	\$6,090,075	3.5%	\$440	95	\$450	92
Jefferson	\$5,618,465	\$5,771,134	2.7%	\$299	104	\$306	104
Jewell	\$1,194,574	\$1,095,767	-8.3%	\$392	98	\$360	100
Johnson	\$629,017,221	\$652,213,642	3.7%	\$1,110	13	\$1,136	7
Kearny	\$1,844,233	\$1,790,698	-2.9%	\$470	90	\$457	90
Kingman	\$4,926,401	\$4,648,546	-5.6%	\$628	59	\$604	65
Kiowa	\$2,775,195	\$2,019,880	-27.2%	\$1,100	14	\$804	28
Labette	\$11,929,895	\$12,513,044	4.9%	\$570	73	\$597	67
Lane	\$1,553,693	\$1,252,450	-19.4%	\$903	24	\$742	38
Leavenworth	\$34,580,911	\$37,142,707	7.4%	\$442	94	\$471	87
Lincoln	\$1,605,718	\$1,307,636	-18.6%	\$510	83	\$413	98
Linn	\$5,396,120	\$5,653,866	4.8%	\$567	74	\$595	69
Logan	\$3,286,477	\$2,875,402	-12.5%	\$1,175	9	\$1,029	16
Lyon	\$25,308,359	\$26,651,872	5.3%	\$755	41	\$802	29
Marion	\$5,332,847	\$5,466,475	2.5%	\$436	96	\$448	93
Marshall	\$7,765,676	\$8,002,969	3.1%	\$776	39	\$800	31

Total Amount State Sales Tax Collections by County

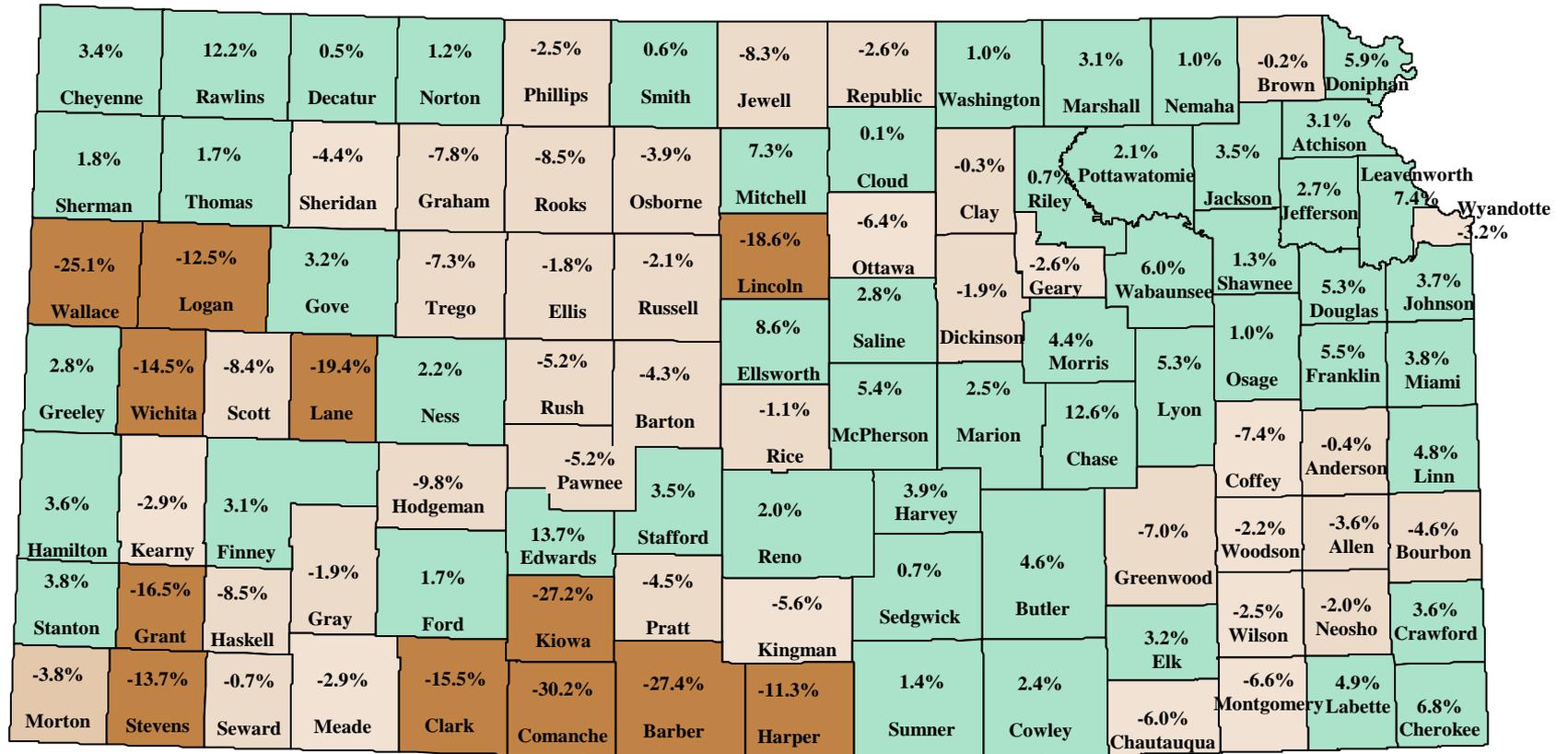
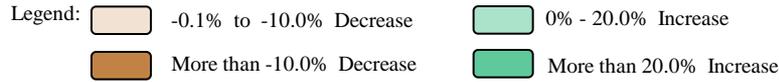
6.15% state sales tax rate effective July 1, 2013

County	FY2014	FY2015	Percent Change	FY2014 Per Capita	FY2014 PC Rank	FY2015 Per Capita*	FY2015 PC Rank*
McPherson	\$26,505,209	\$27,929,219	5.4%	\$896	26	\$955	20
Meade	\$2,522,825	\$2,449,226	-2.9%	\$581	68	\$562	76
Miami	\$18,226,897	\$18,914,358	3.8%	\$555	76	\$576	72
Mitchell	\$5,689,300	\$6,107,155	7.3%	\$892	28	\$972	19
Montgomery	\$25,164,197	\$23,501,446	-6.6%	\$734	43	\$690	45
Morris	\$2,882,171	\$3,009,208	4.4%	\$502	84	\$528	81
Morton	\$2,212,861	\$2,128,410	-3.8%	\$704	46	\$684	47
Nemaha	\$7,007,430	\$7,076,898	1.0%	\$690	48	\$697	43
Neosho	\$12,054,336	\$11,812,151	-2.0%	\$734	44	\$720	41
Ness	\$4,533,924	\$4,634,110	2.2%	\$1,475	3	\$1,492	1
Norton	\$3,556,695	\$3,597,984	1.2%	\$633	55	\$647	55
Osage	\$5,141,336	\$5,194,431	1.0%	\$319	103	\$326	102
Osborne	\$2,707,752	\$2,602,697	-3.9%	\$709	45	\$693	44
Ottawa	\$2,061,519	\$1,928,878	-6.4%	\$341	100	\$318	103
Pawnee	\$3,871,577	\$3,670,163	-5.2%	\$555	75	\$531	79
Phillips	\$3,502,247	\$3,414,979	-2.5%	\$632	56	\$617	61
Pottawatomie	\$27,867,022	\$28,465,636	2.1%	\$1,228	7	\$1,243	4
Pratt	\$11,595,956	\$11,074,158	-4.5%	\$1,174	10	\$1,124	8
Rawlins	\$1,682,702	\$1,887,287	12.2%	\$650	53	\$730	39
Reno	\$56,285,980	\$57,412,489	2.0%	\$877	29	\$900	23
Republic	\$3,029,282	\$2,949,561	-2.6%	\$628	58	\$614	62
Rice	\$5,826,822	\$5,762,415	-1.1%	\$582	67	\$575	73
Riley	\$50,721,113	\$51,061,597	0.7%	\$673	49	\$679	49
Rooks	\$5,046,006	\$4,618,121	-8.5%	\$972	20	\$896	24
Rush	\$1,556,791	\$1,476,492	-5.2%	\$489	87	\$462	89
Russell	\$5,654,984	\$5,535,534	-2.1%	\$816	34	\$796	32
Saline	\$63,733,137	\$65,538,355	2.8%	\$1,143	11	\$1,175	6
Scott	\$4,704,919	\$4,310,816	-8.4%	\$934	21	\$849	26
Sedgwick	\$499,004,708	\$502,413,306	0.7%	\$987	19	\$987	18
Seward	\$24,675,073	\$24,509,070	-0.7%	\$1,055	17	\$1,044	14
Shawnee	\$160,238,672	\$162,380,212	1.3%	\$896	27	\$910	22
Sheridan	\$2,016,239	\$1,927,862	-4.4%	\$790	37	\$759	37
Sherman	\$6,585,332	\$6,705,890	1.8%	\$1,077	15	\$1,098	11
Smith	\$2,248,866	\$2,262,353	0.6%	\$607	64	\$600	66
Stafford	\$2,520,636	\$2,608,985	3.5%	\$578	71	\$607	64
Stanton	\$1,258,621	\$1,307,076	3.8%	\$574	72	\$619	60
Stevens	\$5,345,519	\$4,614,329	-13.7%	\$919	23	\$795	33
Sumner	\$12,557,307	\$12,734,632	1.4%	\$532	81	\$541	78
Thomas	\$10,985,997	\$11,177,593	1.7%	\$1,382	5	\$1,416	2
Trego	\$2,776,024	\$2,572,919	-7.3%	\$932	22	\$887	25
Wabaunsee	\$1,974,572	\$2,092,398	6.0%	\$280	105	\$298	105
Wallace	\$1,366,629	\$1,023,370	-25.1%	\$871	30	\$680	48
Washington	\$2,574,374	\$2,601,273	1.0%	\$457	92	\$465	88
Wichita	\$1,617,487	\$1,382,771	-14.5%	\$738	42	\$635	58
Wilson	\$4,493,200	\$4,379,410	-2.5%	\$493	86	\$485	85
Woodson	\$1,542,498	\$1,507,951	-2.2%	\$479	88	\$478	86
Wyandotte	\$128,412,571	\$124,253,658	-3.2%	\$801	36	\$769	36
Total Counties	\$2,511,662,896	\$2,544,187,025		\$868		\$876	
Miscellaneous	\$7,924,125	\$7,525,507					
Grand Total	\$2,519,587,021	\$2,551,712,532	1.3%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2015

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2015 state sales tax collection percentage change over Fiscal Year 2014, by county. Total statewide percent change was a 1.3% increase. Details of this map are contained in pages 36 and 37 of this report.

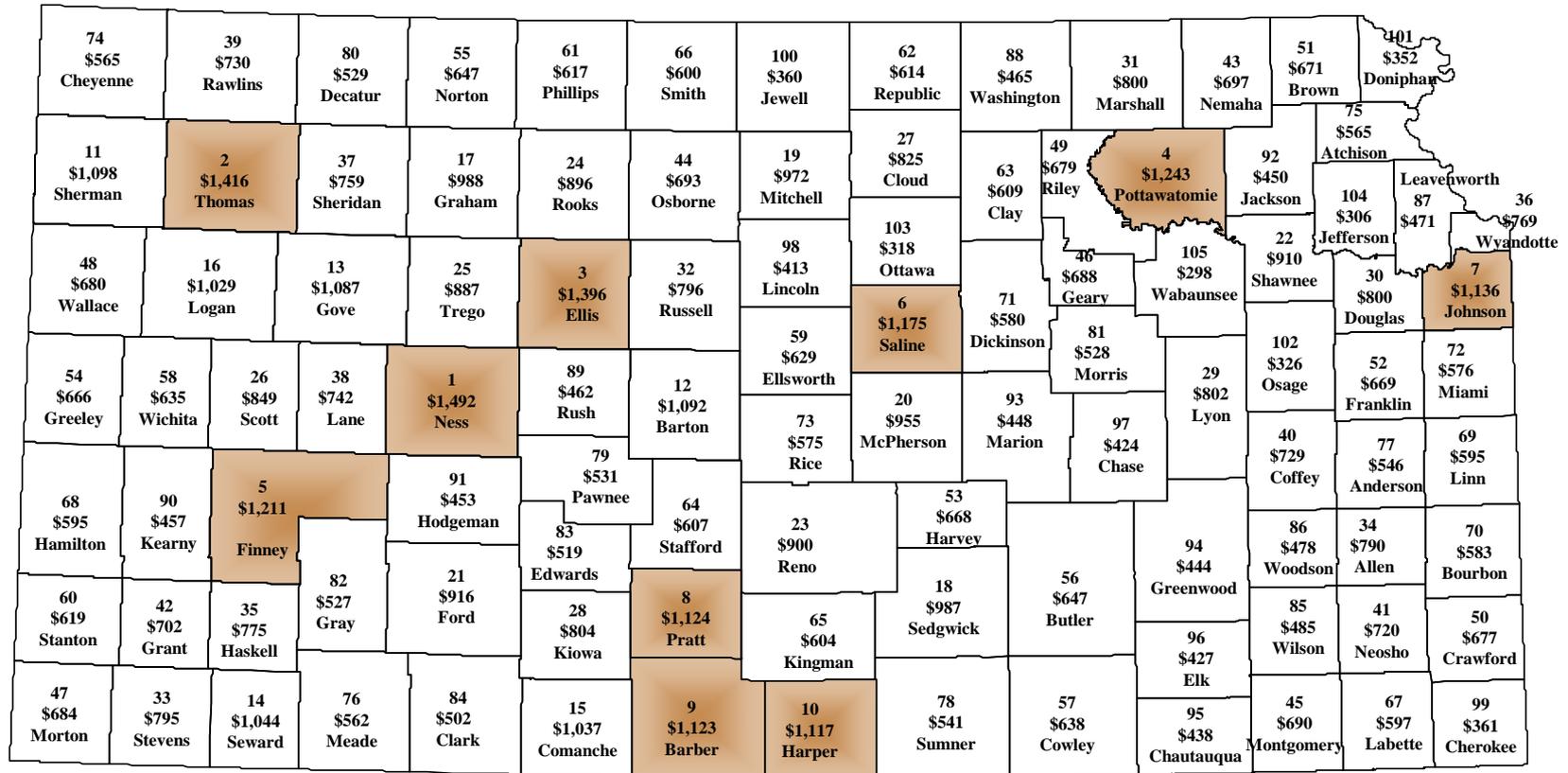


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2015 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. Details of this map are contained in pages 36 and 37 of this report.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

Kansas state sales tax rate: 6.15% effective July 1, 2013

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

<u>North American Industry Classification</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$ 1,896,378	\$ 1,951,386	2.9%
112 Animal Production	\$ 337,222	\$ 407,217	20.8%
114 Fishing, Hunting and Trapping	\$ 681,381	\$ 809,685	18.8%
115 Agriculture and Forestry Support Activities	\$ 3,258,815	\$ 3,387,342	3.9%
2-digit Total	\$ 6,173,797	\$ 6,555,630	6.2%
21 Mining			
211 Oil and Gas Extraction	\$ 2,384,161	\$ 2,036,099	-14.6%
212 Mining (except Oil and Gas)	\$ 2,892,871	\$ 3,191,967	10.3%
213 Support Activities for Mining	\$ 24,277,770	\$ 19,263,756	-20.7%
2-digit Total	\$ 29,554,802	\$ 24,491,822	-17.1%
22 Utilities			
221 Utilities	\$ 85,903,942	\$ 81,559,291	-5.1%
2-digit Total	\$ 85,903,942	\$ 81,559,291	-5.1%
23 Construction			
236 Construction of Buildings	\$ 10,490,263	\$ 10,953,862	4.4%
237 Heavy and Civil Engineering Construction	\$ 28,979,813	\$ 23,383,106	-19.3%
238 Specialty Trade Contractors	\$ 58,091,726	\$ 60,288,883	3.8%
2-digit Total	\$ 97,561,801	\$ 94,625,851	-3.0%
31-33 Manufacturing			
311 Food Mfg	\$ 3,202,042	\$ 3,348,497	4.6%
312 Beverage and Tobacco Product Mfg	\$ 1,674,360	\$ 1,664,184	-0.6%
313 Textile Mills	\$ 273,641	\$ 274,556	0.3%
314 Textile Product Mills	\$ 421,090	\$ 415,977	-1.2%
315 Apparel Mfg	\$ 463,257	\$ 371,446	-19.8%
316 Leather and Allied Product Mfg	\$ 41,278	\$ 43,645	5.7%
321 Wood Product Mfg	\$ 2,764,509	\$ 2,981,266	7.8%
322 Paper Mfg	\$ 481,187	\$ 237,186	-50.7%
323 Printing and Related Support Activities	\$ 5,904,732	\$ 5,862,076	-0.7%
324 Petroleum and Coal Products Mfg	\$ 1,952,363	\$ 2,414,915	23.7%
325 Chemical Mfg	\$ 5,407,940	\$ 6,095,600	12.7%
326 Plastics and Rubber Products Mfg	\$ 1,516,141	\$ 1,726,956	13.9%
327 Nonmetallic Mineral Product Mfg	\$ 16,276,239	\$ 14,796,942	-9.1%
331 Primary Metal Mfg	\$ 244,065	\$ 160,191	-34.4%
332 Fabricated Metal Product Mfg	\$ 7,059,141	\$ 6,650,195	-5.8%
333 Machinery Mfg	\$ 4,607,046	\$ 3,826,685	-16.9%
334 Computer and Electronic Product Mfg	\$ 1,783,922	\$ 2,730,427	53.1%
335 Electrical Equipment & Appliance Mfg	\$ 799,963	\$ 952,065	19.0%
336 Transportation Equipment Mfg	\$ 1,897,198	\$ 2,214,398	16.7%
337 Furniture and Related Product Mfg	\$ 2,288,323	\$ 2,338,150	2.2%
339 Miscellaneous Mfg	\$ 3,951,483	\$ 4,066,329	2.9%
2-digit Total	\$ 63,009,922	\$ 63,171,687	0.3%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$ 97,405,438	\$ 99,332,729	2.0%
424 Merchant Wholesalers, Nondurable Goods	\$ 24,809,893	\$ 23,120,172	-6.8%
425 Electronic Markets and Agents and Brokers	\$ 6,685,842	\$ 6,170,257	-7.7%
2-digit Total	\$ 128,901,172	\$ 128,623,158	-0.2%
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$ 328,922,481	\$ 339,235,750	3.1%
442 Furniture and Home Furnishings Stores	\$ 52,965,362	\$ 55,835,326	5.4%
443 Electronics and Appliance Stores	\$ 38,532,912	\$ 35,158,057	-8.8%

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

Kansas state sales tax rate: 6.15% effective July 1, 2013

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

<u>North American Industry Classification</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Percent Change</u>
444 Building Material and Garden Supply Stores	\$ 141,028,163	\$ 145,176,547	2.9%
445 Food and Beverage Stores	\$ 217,724,894	\$ 226,260,168	3.9%
446 Health and Personal Care Stores	\$ 31,568,120	\$ 31,365,502	-0.6%
447 Gasoline Stations	\$ 61,862,839	\$ 66,092,656	6.8%
448 Clothing and Clothing Accessories Stores	\$ 79,665,530	\$ 79,457,384	-0.3%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 45,274,188	\$ 44,492,137	-1.7%
452 General Merchandise Stores	\$ 373,430,052	\$ 377,544,610	1.1%
453 Miscellaneous Store Retailers	\$ 52,506,440	\$ 53,013,790	1.0%
454 Nonstore Retailers	\$ 20,467,336	\$ 20,729,720	1.3%
2-digit Total	\$ 1,443,948,317	\$ 1,474,361,649	2.1%
48-49 Transportation and Warehousing			
481 Air Transportation	\$ 536,321	\$ 483,558	-9.8%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 2,128,633	\$ 1,834,292	-13.8%
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	\$ 2,934,005	\$ 2,722,277	-7.2%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 16,678	\$ 17,265	3.5%
493 Warehousing and Storage	\$ 2,070,650	\$ 2,027,459	-2.1%
2-digit Total	\$ 8,343,641	\$ 7,939,065	-4.8%
51 Information			
511 Publishing Industries (except Internet)	\$ 4,890,133	\$ 4,443,974	-9.1%
512 Motion Picture & Sound Recording Industries	\$ 6,141,060	\$ 6,066,422	-1.2%
515 Broadcasting (except Internet)	\$ 34,359,640	\$ 33,922,610	-1.3%
517 Telecommunications	\$ 145,766,517	\$ 148,277,001	1.7%
518 ISPs, Search Portals, and Data Processing	\$ 331,899	\$ 476,796	43.7%
519 Other Information Services	\$ 254,814	\$ 321,694	26.2%
2-digit Total	\$ 191,744,063	\$ 193,508,495	0.9%
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 3,020,280	\$ 3,423,158	13.3%
523 Securities and Commodity Contract Brokerage	\$ 171,898	\$ 144,486	-15.9%
524 Insurance Carriers and Related Activities	\$ 587,533	\$ 568,304	-3.3%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
2-digit Total	\$ 3,782,069	\$ 4,138,347	9.4%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$ 1,809,686	\$ 1,591,433	-12.1%
532 Rental and Leasing Services	\$ 36,651,407	\$ 32,155,884	-11.9%
533 Lessors of Nonfinancial Intangible Assets	\$ 164,132	\$ 313,490	91.0%
2-digit Total	\$ 38,461,093	\$ 34,060,807	-11.4%
54 Professional and Technical Services			
541 Professional and Technical Services	\$ 21,554,865	\$ 22,238,351	3.2%
2-digit Total	\$ 21,554,865	\$ 22,238,351	3.2%
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$ 2,994,468	\$ 4,373,902	46.1%
2-digit Total	\$ 2,994,468	\$ 4,373,902	46.1%
56 Administrative and Waste Services			

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

Kansas state sales tax rate: 6.15% effective July 1, 2013

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

<u>North American Industry Classification</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Percent Change</u>
561 Administrative and Support Services	\$ 20,983,909	\$ 21,883,439	4.3%
562 Waste Management and Remediation Services	\$ 677,773	\$ 676,853	-0.1%
2-digit Total	\$ 21,661,682	\$ 22,560,292	4.1%
61 Educational Services			
611 Educational Services	\$ 6,176,840	\$ 6,154,182	-0.4%
2-digit Total	\$ 6,176,840	\$ 6,154,182	-0.4%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$ 1,725,773	\$ 2,092,401	21.2%
622 Hospitals	\$ 2,094,566	\$ 2,228,070	6.4%
623 Nursing and Residential Care Facilities	\$ 266,677	\$ 295,175	10.7%
624 Social Assistance	\$ 325,357	\$ 341,143	4.9%
2-digit Total	\$ 4,412,373	\$ 4,956,788	12.3%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$ 5,997,079	\$ 5,096,326	-15.0%
712 Museums, Historical Sites, Zoos, and Parks	\$ 719,021	\$ 713,884	-0.7%
713 Amusement, Gambling, and Recreation	\$ 19,563,659	\$ 19,907,985	1.8%
2-digit Total	\$ 26,279,759	\$ 25,718,195	-2.1%
72 Accommodation and Food Services			
721 Accommodation	\$ 39,185,828	\$ 40,924,227	4.4%
722 Food Services and Drinking Places	\$ 218,053,876	\$ 227,874,044	4.5%
2-digit Total	\$ 257,239,704	\$ 268,798,271	4.5%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$ 55,508,627	\$ 56,870,991	2.5%
812 Personal and Laundry Services	\$ 16,841,828	\$ 17,564,606	4.3%
813 Membership Associations and Organizations	\$ 3,478,634	\$ 3,491,442	0.4%
814 Private Households	\$ 190,521	\$ 191,137	0.3%
2-digit Total	\$ 76,019,610	\$ 78,118,175	2.8%
92 Public Administration			
921 Executive, Legislative, & General Government	\$ 3,394,626	\$ 3,338,551	-1.7%
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	\$ 73,602	\$ 69,956	-5.0%
926 Administration of Economic Programs	\$ 33,743	\$ 33,679	-0.2%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$ 3,714,170	\$ 3,630,039	-2.3%
99 Unclassified Establishments			
999 Unclassified Establishments	\$ 2,148,931	\$ 2,128,534	-0.4%
2-digit Total	\$ 2,148,931	\$ 2,128,534	-0.4%
Total	\$ 2,519,587,021	\$ 2,551,712,532	1.3%

Local Sales and Use Tax Collections Issued for FY 2014 and FY 2015

County/City	Sales Tax			Use Tax		
	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change
Allen County	\$2,303,375.14	\$2,262,859.44	-2%	\$1,018,304.26	\$297,112.56	-71%
Anderson County	\$1,192,124.38	\$1,197,366.02	0%	\$147,733.03	\$176,979.93	20%
Atchison County	\$2,063,659.91	\$2,102,436.49	2%	\$389,165.64	\$374,056.19	-4%
Barber County	\$1,332,024.04	\$1,034,251.53	-22%	\$647,955.97	\$378,098.06	-42%
Barton County	\$5,318,141.55	\$5,279,937.09	-1%	\$599,469.01	\$548,972.98	-8%
Bourbon County	\$1,693,414.72	\$1,562,694.25	-8%	\$287,712.96	\$250,926.84	-13%
Brown County	\$1,808,064.84	\$1,820,672.20	1%	\$322,926.37	\$347,854.90	8%
Butler County	\$1,819,182.50	\$1,890,009.00	4%	\$322,466.82	\$327,430.04	2%
Chase County	\$86,727.78	\$75,024.31	-13%	\$29,692.60	\$13,399.35	-55%
Chautauqua County	\$640,334.52	\$633,185.90	-1%	\$172,318.53	\$147,140.15	-15%
Cherokee County	\$1,979,699.93	\$2,142,603.81	8%	\$729,499.36	\$866,959.03	19%
Cheyenne County	\$550,948.47	\$592,804.99	8%	\$145,071.94	\$134,205.71	-7%
Clay County	\$918,641.94	\$932,855.14	2%	\$148,056.85	\$154,644.17	4%
Cloud County	\$1,375,383.72	\$1,357,488.16	-1%	\$145,643.85	\$133,209.67	-9%
Cowley County	\$845,493.85	\$1,043,884.94	23%	\$148,205.78	\$189,567.82	28%
Crawford County	\$4,574,985.71	\$4,754,759.82	4%	\$893,062.59	\$876,990.92	-2%
Decatur County	\$293,304.35	\$304,306.40	4%	\$79,170.22	\$117,775.50	49%
Dickinson County	\$2,066,875.12	\$2,185,567.08	6%	\$285,997.75	\$318,964.75	12%
Doniphan County	\$525,473.14	\$562,295.98	7%	\$191,477.52	\$208,248.48	9%
Douglas County	\$15,441,679.33	\$16,168,242.92	5%	\$1,605,428.91	\$1,795,738.76	12%
Edwards County	\$259,840.36	\$301,640.73	16%	\$52,249.08	\$47,315.68	-9%
Elk County	\$220,395.69	\$225,879.74	2%	\$46,484.90	\$29,916.45	-36%
Ellis County	\$1,990,231.53	\$3,486,587.51	75%	\$179,390.65	\$354,433.98	98%
Ellsworth County	\$668,067.04	\$727,118.16	9%	\$101,328.01	\$242,426.38	139%
Finney County	\$7,456,066.19	\$7,762,285.36	4%	\$818,969.94	\$790,561.75	-3%
Ford County	\$8,695,239.55	\$8,911,545.08	2%	\$1,196,853.91	\$1,242,080.42	4%
Franklin County	\$4,361,731.70	\$4,549,587.38	4%	\$575,598.48	\$656,988.28	14%
Geary County	\$5,663,501.25	\$5,547,741.74	-2%	\$727,718.19	\$684,652.50	-6%
Gove County	\$872,701.09	\$886,833.79	2%	\$123,827.13	\$133,378.12	8%
Graham County	\$538,644.15	\$471,717.92	-12%	\$76,886.67	\$144,048.46	87%
Gray County	\$690,617.88	\$662,204.52	-4%	\$160,336.89	\$160,340.06	0%
Greeley County	\$159,944.80	\$164,522.70	3%	\$80,550.99	\$39,854.41	-51%
Greenwood County	\$567,924.06	\$546,815.73	-4%	\$74,133.46	\$84,371.31	14%
Hamilton County	\$315,270.24	\$300,153.55	-5%	\$53,102.41	\$62,118.48	17%
Harvey County	\$7,924,245.56	\$8,251,335.97	4%	\$1,055,454.31	\$1,248,201.10	18%
Haskell County	\$308,265.05	\$300,861.55	-2%	\$76,695.30	\$71,025.81	-7%
Hodgeman County	\$196,978.95	\$185,490.01	-6%	\$37,357.07	\$20,900.83	-44%
Jackson County	\$1,579,392.58	\$1,665,530.50	5%	\$159,264.74	\$211,772.27	33%
Jefferson County	\$1,107,921.17	\$1,152,749.81	4%	\$201,750.88	\$224,268.92	11%
Jewell County	\$248,776.44	\$221,592.10	-11%	\$63,358.65	\$52,704.21	-17%
Johnson County	\$131,987,193.14	\$135,222,966.77	2%	\$24,078,848.77	\$25,821,799.37	7%
Kingman County	\$678,774.30	\$663,808.79	-2%	\$106,707.36	\$122,577.35	15%
Kiowa County	\$494,341.66	\$385,597.75	-22%	\$555,932.15	\$96,717.46	-83%
Labette County	\$2,723,807.72	\$2,828,639.79	4%	\$465,356.01	\$490,731.71	5%
Lane County	\$266,212.35	\$248,536.52	-7%	\$49,597.75	\$53,449.44	8%
Leavenworth County	\$6,265,108.26	\$6,623,504.60	6%	\$1,013,917.42	\$1,153,543.24	14%
Lincoln County	\$277,737.86	\$274,465.09	-1%	\$48,502.63	\$49,776.92	209%
Logan County	\$755,613.99	\$852,037.57	13%	\$90,945.19	\$131,513.11	45%
Lyon County	\$4,437,357.08	\$4,648,258.98	5%	\$464,042.44	\$463,884.61	0%
Marion County	\$1,542,786.67	\$1,533,635.82	-1%	\$211,313.21	\$238,406.98	13%
Mcpherson County	\$4,547,806.54	\$5,010,068.99	10%	\$811,875.95	\$1,243,128.66	53%
Meade County	\$496,366.37	\$495,348.03	0%	\$105,949.28	\$113,243.16	7%
Miami County	\$4,618,057.05	\$5,096,017.03	10%	\$693,035.86	\$827,718.71	19%
Mitchell County	\$1,061,793.25	\$1,119,840.98	5%	\$113,827.80	\$130,150.65	14%
Montgomery County	\$1,709.82	\$272.81	-84%	\$0.00	\$0.00	#DIV/0!
Morris County	\$544,490.34	\$559,660.37	3%	\$67,705.88	\$70,453.11	4%
Nemaha County	\$1,283,172.22	\$1,305,577.65	2%	\$210,613.36	\$203,426.34	-3%
Neosho County	\$2,166,531.79	\$2,096,972.89	-3%	\$272,890.30	\$256,064.21	-6%
Norton County	\$479,493.29	\$482,239.11	1%	\$110,861.66	\$104,957.66	-5%
Osage County	\$1,000,551.07	\$1,019,437.41	2%	\$152,260.47	\$134,359.72	-12%
Osborne County	\$726,473.81	\$749,659.02	3%	\$105,567.21	\$152,117.15	44%
Ottawa County	\$409,772.65	\$383,321.53	-6%	\$144,148.37	\$70,712.86	-51%
Pawnee County	\$1,342,615.26	\$1,316,915.97	-2%	\$170,722.69	\$191,924.68	12%
Phillips County	\$325,717.67	\$319,379.46	-2%	\$78,936.74	\$67,275.62	-15%
Pottawatomie County	\$4,696,986.90	\$4,875,107.23	4%	\$439,264.16	\$466,461.44	6%
Pratt County	\$3,245,264.32	\$3,383,577.63	4%	\$576,423.96	\$591,766.44	3%
Rawlins County	\$539,947.91	\$608,472.82	13%	\$132,741.70	\$318,480.46	140%
Reno County	\$12,625,660.39	\$14,991,191.35	19%	\$1,922,061.45	\$2,291,190.67	19%
Republic County	\$1,086,357.68	\$1,135,653.63	5%	\$153,356.44	\$159,546.39	4%
Rice County	\$1,065,509.17	\$1,062,021.96	0%	\$252,521.41	\$239,666.44	-5%
Riley County	\$8,817,914.48	\$9,059,232.27	3%	\$834,910.11	\$938,202.90	12%
Rooks County	\$0.00	\$26,019.96	#DIV/0!	\$0.00	\$3,604.96	#DIV/0!
Russell County	\$1,961,790.38	\$2,028,383.66	3%	\$266,144.49	\$320,194.52	20%
Saline County	\$10,863,772.75	\$11,266,614.15	4%	\$879,808.02	\$889,385.10	1%
Scott County	\$1,713,754.69	\$1,676,639.71	-2%	\$275,374.43	\$275,597.32	0%

Local Sales and Use Tax Collections Issued for FY 2014 and FY 2015

County/City	Sales Tax			Use Tax		
	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change
Sedgwick County	\$85,793,497.80	\$87,911,430.33	2%	\$9,315,457.54	\$9,857,303.49	6%
Seward County	\$5,314,212.98	\$5,381,860.80	1%	\$934,427.63	\$789,238.52	-16%
Shawnee County	\$32,002,040.24	\$32,691,254.15	2%	\$4,205,804.23	\$4,173,012.59	-1%
Sheridan County	\$736,093.03	\$708,620.75	-4%	\$167,358.62	\$184,052.42	10%
Sherman County	\$2,660,734.55	\$2,619,563.36	-2%	\$293,092.14	\$256,916.30	-12%
Smith County	\$412,388.16	\$449,491.32	9%	\$64,402.26	\$76,607.74	19%
Stafford County	\$464,965.99	\$476,656.67	3%	\$73,885.95	\$64,776.17	-12%
Stanton County	\$241,591.05	\$243,095.38	1%	\$59,505.24	\$66,535.09	12%
Sumner County	\$1,154,817.57	\$1,178,367.86	2%	\$240,836.90	\$236,600.35	-2%
Thomas County	\$1,874,967.57	\$1,919,402.53	2%	\$232,661.51	\$232,187.98	0%
Trego County	\$666,764.05	\$727,522.36	9%	\$92,916.84	\$123,906.14	33%
Wabaunsee County	\$605,747.10	\$643,699.91	6%	\$128,715.05	\$133,638.90	4%
Washington County	\$507,425.41	\$521,232.32	3%	\$127,492.13	\$128,366.12	1%
Wichita County	\$632,864.55	\$607,994.30	-4%	\$198,148.51	\$182,027.01	-8%
Wilson County	\$0.00	\$0.00	#DIV/0!	\$0.00	\$494.84	#DIV/0!
Woodson County	\$285,807.70	\$287,033.42	0%	\$41,430.93	\$53,156.83	28%
Wyandotte County	\$23,927,239.26	\$24,984,107.92	4%	\$4,080,135.15	\$4,272,041.39	5%
Abilene	\$1,280,172.78	\$1,311,945.97	2%	\$156,258.93	\$175,386.99	12%
Alma	\$74,761.84	\$75,622.90	1%	\$11,951.62	\$14,598.58	22%
Almena	\$11,038.80	\$11,340.41	3%	\$4,249.13	\$4,404.41	4%
Altamont	\$67,066.01	\$65,579.99	-2%	\$33,045.24	\$15,932.96	-52%
Altoona	\$19,525.27	\$21,028.98	8%	\$3,453.74	\$3,815.01	10%
Americus	\$15,123.84	\$16,294.30	8%	\$2,396.09	\$2,565.93	7%
Andover	\$2,405,698.58	\$1,790,132.95	-26%	\$426,645.30	\$278,421.62	-35%
Anthony	\$200,224.94	\$198,714.11	-1%	\$30,420.38	\$36,394.05	20%
Argonia	\$29,879.59	\$30,145.51	1%	\$6,309.00	\$6,993.27	11%
Arkansas City	\$3,258,553.71	\$2,609,577.84	-20%	\$490,884.29	\$332,073.71	-32%
Arma	\$87,100.65	\$85,482.25	-2%	\$13,293.27	\$12,885.25	-3%
Ashland	\$89,268.80	\$87,080.58	-2%	\$40,884.95	\$13,811.45	-66%
Atchison	\$1,419,494.15	\$1,416,855.32	0%	\$218,358.25	\$203,122.12	-7%
Attica	\$69,872.22	\$60,529.28	-13%	\$5,065.71	\$22,425.10	343%
Auburn	\$151,428.66	\$149,681.08	-1%	\$17,207.68	\$20,303.97	18%
Augusta	\$1,916,412.05	\$1,982,853.95	3%	\$412,977.58	\$415,507.73	1%
Axtell	\$60,498.74	\$64,963.85	7%	\$8,775.45	\$7,422.99	-15%
Baldwin City	\$414,479.54	\$424,920.92	3%	\$63,005.77	\$64,871.84	3%
Basehor	\$280,108.80	\$339,052.51	21%	\$67,856.13	\$85,676.59	26%
Baxter Springs	\$383,537.01	\$389,299.24	2%	\$95,192.83	\$136,203.57	43%
Belle Plaine	\$88,452.01	\$93,892.43	6%	\$20,897.91	\$23,194.26	11%
Beloit	\$812,711.80	\$861,269.46	6%	\$72,509.18	\$85,745.39	18%
Bennington	\$28,449.16	\$28,684.63	1%	\$6,923.25	\$6,456.02	-7%
Benton	\$72,204.50	\$80,533.45	12%	\$21,928.27	\$20,362.95	-7%
Blue Rapids	\$124,605.92	\$136,366.44	9%	\$14,711.36	\$19,329.13	31%
Bonner Springs	\$2,963,653.47	\$3,114,561.57	5%	\$444,070.62	\$412,499.92	-7%
Bronson	\$10,739.64	\$9,488.27	-12%	\$1,981.94	\$2,389.31	21%
Burden	\$24,224.15	\$23,415.42	-3%	\$3,793.57	\$4,450.71	17%
Burlingame	\$61,231.40	\$61,158.60	0%	\$8,104.84	\$6,729.57	-17%
Burlington	\$929,392.92	\$984,878.33	6%	\$200,281.79	\$147,049.59	-27%
Caldwell	\$90,555.36	\$105,026.04	16%	\$25,944.09	\$25,112.42	-3%
Caney	\$384,743.88	\$398,873.26	4%	\$110,312.92	\$129,239.72	17%
Canton	\$50,496.61	\$58,452.67	16%	\$8,382.85	\$6,764.64	-19%
Carbondale	\$197,416.72	\$198,309.05	0%	\$35,889.16	\$23,162.86	-35%
Cedar Vale	\$41,166.76	\$61,298.31	49%	\$9,621.19	\$8,172.03	-15%
Chanute	\$2,109,599.04	\$2,052,541.67	-3%	\$193,277.63	\$173,673.38	-10%
Chapman	\$94,469.97	\$85,076.73	-10%	\$12,348.64	\$15,211.44	23%
Chase	\$13,927.11	\$15,383.21	10%	\$2,977.36	\$2,078.83	-30%
Cherokee	\$0.00	\$9,985.96	#DIV/0!	\$10,338.05	\$69,069.51	568%
Cherryvale	\$482,031.15	\$493,369.68	2%	\$160,013.33	\$139,821.24	-13%
Chetopa	\$99,779.49	\$95,804.93	-4%	\$20,283.35	\$24,311.06	20%
Cimarron	\$243,092.19	\$241,082.13	-1%	\$49,256.18	\$59,503.59	21%
Claffin	\$27,593.03	\$27,360.15	-1%	\$3,694.78	\$4,194.08	14%
Clay Center	\$1,151,320.53	\$1,398,729.88	21%	\$116,430.82	\$166,500.44	43%
Coffeyville	\$4,572,934.99	\$4,371,831.09	-4%	\$741,555.93	\$808,186.57	9%
Colby	\$1,195,106.22	\$1,250,464.35	5%	\$112,917.81	\$105,719.25	-6%
Coldwater	\$318,681.88	\$264,710.81	-17%	\$73,614.91	\$33,124.76	-55%
Collyer	\$6,475.35	\$6,146.03	-5%	\$1,894.46	\$1,667.03	-12%
Columbus	\$413,755.32	\$474,755.44	15%	\$85,936.85	\$95,038.40	11%
Concordia	\$1,099,056.48	\$1,084,956.82	-1%	\$75,117.10	\$69,091.99	-8%
Conway Springs	\$95,885.05	\$84,551.62	-12%	\$14,601.15	\$14,373.54	-2%
Cottonwood Falls	\$76,979.46	\$87,888.17	14%	\$8,690.18	\$13,986.85	61%
Council Grove	\$609,410.93	\$630,339.85	3%	\$47,691.48	\$50,330.30	6%
Cunningham	\$33,144.12	\$35,378.21	7%	\$14,990.41	\$14,178.76	-5%
Dearing	\$17,849.87	\$15,402.92	-14%	\$2,644.17	\$3,256.39	23%
Deerfield	\$32,068.16	\$28,710.10	-10%	\$5,953.30	\$11,334.37	90%
Delphos	\$18,458.25	\$18,832.70	2%	\$4,695.94	\$3,643.85	-22%
Derby	\$1,983,061.13	\$2,035,214.85	3%	\$183,548.40	\$191,724.93	4%

Local Sales and Use Tax Collections Issued for FY 2014 and FY 2015

County/City	Sales Tax			Use Tax		
	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change
DeSoto	\$590,461.93	\$652,386.16	10%	\$340,369.14	\$298,017.33	-12%
Dighton	\$119,900.16	\$116,700.67	-3%	\$25,536.58	\$21,670.84	-15%
Dodge City	\$5,072,888.97	\$5,094,922.94	0%	\$499,121.69	\$541,194.95	8%
Douglass	\$168,824.22	\$174,682.76	3%	\$41,548.42	\$57,604.76	39%
Downs	\$0.00	\$39,308.61	#DIV/0!	\$0.00	\$7,170.96	#DIV/0!
Easton	\$28,670.71	\$24,572.51	-14%	\$7,172.00	\$6,440.14	-10%
Edgerton	\$89,707.36	\$144,259.66	61%	\$22,069.73	\$47,999.11	117%
Edna	\$24,834.83	\$26,905.09	8%	\$6,422.70	\$8,139.63	27%
Edwardsville	\$380,153.63	\$472,296.46	24%	\$131,890.57	\$195,304.02	48%
Effingham	\$22,288.32	\$24,713.79	11%	\$6,138.96	\$6,448.59	5%
El Dorado	\$2,155,974.19	\$2,234,973.11	4%	\$252,389.26	\$269,668.28	7%
Elkhart	\$255,536.74	\$230,490.69	-10%	\$49,575.46	\$40,884.30	-18%
Ellinwood	\$84,867.60	\$85,662.62	1%	\$12,986.76	\$9,555.26	-26%
Ellis	\$374,459.85	\$353,461.81	-6%	\$62,962.57	\$55,088.13	-13%
Ellsworth	\$431,491.64	\$448,449.51	4%	\$33,438.33	\$58,834.88	76%
Elwood	\$121,976.74	\$129,952.51	7%	\$38,017.60	\$34,575.47	-9%
Emporia	\$3,988,033.53	\$4,200,704.27	5%	\$372,562.07	\$359,205.53	-4%
Erie	\$133,355.26	\$131,305.57	-2%	\$25,347.66	\$29,297.36	16%
Eudora	\$286,519.92	\$294,873.82	3%	\$52,085.54	\$65,410.98	26%
Eureka	\$284,133.48	\$299,961.59	6%	\$33,862.32	\$44,169.41	30%
Fairway	\$587,452.42	\$730,167.66	24%	\$175,552.09	\$236,591.13	35%
Florence	\$42,921.94	\$36,993.96	-14%	\$3,833.69	\$5,268.10	37%
Fontana	\$2,747.67	\$3,030.63	10%	\$2,701.24	\$4,834.26	79%
Fort Scott	\$2,177,483.08	\$1,992,440.17	-8%	\$283,718.72	\$225,406.44	-21%
Frankfort	\$104,536.89	\$110,989.15	6%	\$12,988.35	\$12,395.64	-5%
Fredonia	\$849,350.49	\$983,960.78	16%	\$132,266.53	\$239,101.35	81%
Frontenac	\$361,169.77	\$487,436.23	35%	\$82,114.64	\$85,580.62	4%
Galena	\$198,859.65	\$196,135.04	-1%	\$126,850.77	\$103,445.66	-18%
Garden City	\$6,061,354.29	\$6,315,147.70	4%	\$450,203.53	\$468,938.86	4%
Gardner	\$2,857,020.74	\$3,062,415.25	7%	\$423,103.97	\$434,583.85	3%
Garnett	\$264,744.85	\$265,551.00	0%	\$21,717.70	\$21,372.80	-2%
Gas	\$29,272.98	\$29,662.16	1%	\$8,532.83	\$17,386.77	104%
Geneseo	\$21,338.26	\$25,672.42	20%	\$8,192.69	\$7,967.22	-3%
Girard	\$241,401.37	\$244,588.35	1%	\$74,829.54	\$93,176.45	25%
Glade	\$18,247.17	\$11,656.48	-36%	\$1,153.89	\$824.66	-29%
Glasco	\$26,685.44	\$24,508.54	-8%	\$4,047.59	\$4,210.43	4%
Goddard	\$0.00	\$247,168.66	#DIV/0!	\$18,522.22	\$31,289.52	69%
Goodland	\$144,702.10	\$260,488.14	80%	\$10,812.09	\$20,642.15	91%
Grandview Plaza	\$139,038.48	\$129,048.02	-7%	\$33,791.08	\$37,279.02	10%
Great Bend	\$2,804,023.61	\$2,817,871.16	0%	\$260,592.11	\$269,004.16	3%
Greensburg	\$186,441.09	\$154,860.67	-17%	\$224,526.53	\$18,601.32	-92%
Grinnell	\$9,198.18	\$8,841.51	-4%	\$4,229.74	\$1,486.61	-65%
Hardtner	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Harper	\$381,840.18	\$429,973.34	13%	\$123,803.78	\$62,605.45	-49%
Hartford	\$22,703.00	\$20,921.70	-8%	\$2,819.81	\$2,368.46	-16%
Hays	\$9,625,680.65	\$9,797,677.01	2%	\$808,976.42	\$957,672.85	18%
Haysville	\$0.00	\$510,751.54	#DIV/0!	\$0.00	\$112,470.89	#DIV/0!
Herington	\$313,290.77	\$393,473.48	26%	\$53,983.69	\$68,900.42	28%
Hiawatha	\$669,429.71	\$684,539.14	2%	\$70,724.53	\$77,798.33	10%
Highland	\$53,485.18	\$47,320.38	-12%	\$12,661.69	\$13,251.79	5%
Hill City	\$278,349.48	\$260,287.66	-6%	\$38,712.89	\$48,900.04	26%
Hillsboro	\$433,962.02	\$428,162.18	-1%	\$40,214.64	\$44,141.76	10%
Hoisington	\$124,532.85	\$130,199.27	5%	\$11,672.95	\$13,834.12	19%
Holcomb	\$41,492.54	\$45,203.91	9%	\$13,957.51	\$9,468.64	-32%
Holton	\$219,423.74	\$578,185.61	164%	\$13,987.81	\$46,980.71	236%
Horton	\$146,455.59	\$139,194.78	-5%	\$26,354.03	\$27,129.61	3%
Hugoton	\$790,577.15	\$775,998.04	-2%	\$157,787.53	\$212,982.11	35%
Humboldt	\$176,095.36	\$176,298.63	0%	\$58,396.65	\$44,955.36	-23%
Hutchinson	\$5,987,533.79	\$6,079,301.01	2%	\$705,355.04	\$736,740.79	4%
Independence	\$5,708,438.91	\$5,358,544.42	-6%	\$667,765.35	\$659,913.24	-1%
Iola	\$1,230,998.37	\$1,203,057.14	-2%	\$78,985.82	\$86,579.68	10%
Jetmore	\$80,770.22	\$78,173.99	-3%	\$10,442.90	\$10,350.92	-1%
Junction City	\$7,639,314.49	\$7,579,182.57	-1%	\$741,368.46	\$705,896.01	-5%
Kanopolis	\$18,671.32	\$21,918.88	17%	\$4,468.71	\$5,117.47	15%
Kansas City	\$34,325,406.29	\$35,864,423.74	4%	\$5,711,188.56	\$6,132,685.45	7%
Kincaid	\$5,011.04	\$4,611.41	-8%	\$1,338.11	\$1,396.59	4%
Kingman	\$463,760.96	\$491,681.06	6%	\$52,348.82	\$63,820.99	22%
Kinsley	\$137,288.87	\$137,702.83	0%	\$19,095.06	\$18,758.10	-2%
Kiowa	\$8,288.09	\$109,003.54	1215%	\$1,028.00	\$15,350.32	1393%
LaCrosse	\$122,318.93	\$111,207.75	-9%	\$16,519.06	\$12,335.94	-25%
LaCygne	\$263,765.57	\$421,852.97	60%	\$159,832.29	\$113,130.85	-29%
LaHarpe	\$0.00	\$1,506.62	#DIV/0!	\$909.72	\$17,437.10	1817%
Lakin	\$156,875.22	\$171,673.37	9%	\$29,457.28	\$49,647.66	69%
Lane	\$9,682.00	\$12,216.35	26%	\$2,009.31	\$3,281.38	63%
Lansing	\$705,455.62	\$769,714.07	9%	\$98,569.81	\$125,837.17	28%

Local Sales and Use Tax Collections Issued for FY 2014 and FY 2015

County/City	Sales Tax			Use Tax		
	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change
Larned	\$242,584.14	\$243,699.16	0%	\$26,008.12	\$27,722.80	7%
Lawrence	\$22,011,098.77	\$23,028,299.20	5%	\$2,017,554.95	\$2,240,192.89	11%
Leavenworth	\$4,068,078.80	\$7,782,204.08	91%	\$455,024.84	\$1,018,466.24	124%
Leawood	\$7,673,983.05	\$7,753,487.02	1%	\$1,416,659.53	\$1,868,495.79	32%
Lebo	\$71,570.20	\$75,731.16	6%	\$19,735.02	\$16,630.04	-16%
LeCompton	\$22,764.49	\$21,760.15	-4%	\$6,926.47	\$7,876.21	14%
Lenexa	\$15,924,426.63	\$17,220,657.59	8%	\$5,019,547.98	\$5,246,127.36	5%
Leon	\$0.00	\$8,873.22	#DIV/0!	\$222,597.07	\$4,897.40	-98%
Leonardville	\$30,616.64	\$32,043.75	5%	\$4,472.19	\$5,423.48	21%
LeRoy	\$46,315.25	\$51,202.25	11%	\$7,495.30	\$343,096.53	4477%
Liberal	\$3,932,596.36	\$5,628,067.34	43%	\$446,745.99	\$672,750.23	51%
Lincoln Center	\$117,582.54	\$134,965.57	15%	\$18,463.90	\$25,985.58	41%
Lindsborg	\$431,966.29	\$445,592.87	3%	\$104,991.94	\$90,327.21	-14%
Linwood	\$17,254.66	\$20,880.66	21%	\$10,263.94	\$14,064.36	37%
Little River	\$0.00	\$25,766.06	#DIV/0!	\$0.00	\$5,650.12	#DIV/0!
Logan	\$31,615.44	\$36,550.48	16%	\$7,031.17	\$7,157.78	2%
Longford	\$6,672.70	\$6,712.55	1%	\$722.13	\$643.33	-11%
Louisburg	\$1,013,996.27	\$1,020,717.44	1%	\$116,690.78	\$125,640.53	8%
Luray	\$0.00	\$4,265.58	#DIV/0!	\$35,423.61	\$5,893.29	-83%
Lyndon	\$111,213.13	\$114,496.25	3%	\$18,827.91	\$28,016.55	49%
Lyons	\$388,464.99	\$385,619.52	-1%	\$64,635.75	\$642,983.31	895%
Manhattan	\$13,336,184.94	\$13,757,536.68	3%	\$1,053,388.22	\$599,037.25	-43%
Mankato	\$73,847.12	\$73,075.38	-1%	\$10,485.47	\$11,200.52	7%
Maple Hill	\$22,596.82	\$25,815.58	14%	\$4,541.26	\$6,239.50	37%
Mapleton	\$2,855.07	\$3,670.16	29%	\$943.07	\$1,472.83	56%
Marion	\$139,895.81	\$153,648.44	10%	\$17,361.62	\$20,358.31	17%
Marquette	\$0.00	\$0.00	#DIV/0!	\$137,313.99	\$148,345.71	8%
Marysville	\$1,358,633.59	\$1,356,430.88	0%	\$194.16	\$4,358.15	2145%
Mayetta	\$17,393.39	\$18,919.12	9%	\$5,888.33	\$7,435.65	26%
Mayfield	\$5,309.31	\$4,555.58	-14%	\$493.92	\$459.36	-7%
McCune	\$0.00	\$10,878.52	#DIV/0!	\$0.00	\$4,385.68	#DIV/0!
McPherson	\$2,813,581.13	\$2,978,949.17	6%	\$337,975.59	\$398,152.88	18%
Meade	\$202,176.02	\$208,434.99	3%	\$39,514.51	\$36,306.84	-8%
Medicine Lodge	\$327,147.58	\$312,723.15	-4%	\$57,506.69	\$39,389.88	-32%
Melvern	\$0.00	\$1,253.49	#DIV/0!	\$967,383.48	\$9,782.30	-99%
Merriam	\$8,054,829.44	\$9,329,948.65	16%	\$8,408.55	\$997,341.30	11761%
Miltonvale	\$53,007.45	\$56,654.00	7%	\$13,851.83	\$19,786.68	43%
Minneapolis	\$185,299.27	\$199,755.67	8%	\$21,838.62	\$21,528.79	-1%
Minneola	\$53,265.05	\$42,910.18	-19%	\$157,199.62	\$8,136.19	-95%
Mission	\$3,675,466.99	\$3,486,062.69	-5%	\$605,037.68	\$1,149,501.97	90%
Mission Hills	\$527,515.24	\$558,019.09	6%	\$123,614.99	\$143,568.77	16%
Moran	\$24,155.17	\$23,381.65	-3%	\$2,833.97	\$4,000.81	41%
Morland	\$10,836.44	\$10,075.50	-7%	\$2,366.80	\$1,547.35	-35%
Moscow	\$38,433.74	\$37,073.82	-4%	\$8,991.05	\$9,967.16	11%
Mound City	\$126,713.72	\$129,835.41	2%	\$18,737.03	\$20,262.34	8%
Mound Valley	\$5,302.04	\$8,495.96	60%	\$1,277.17	\$3,568.30	179%
Moundridge	\$181,263.83	\$204,626.23	13%	\$83,272.22	\$60,358.49	-28%
Mulvane	\$0.00	\$315,385.72	#DIV/0!	\$0.00	\$90,398.14	#DIV/0!
Neodesha	\$658,434.62	\$533,837.91	-19%	\$127,141.29	\$122,397.93	-4%
Neosho Rapids	\$6,992.26	\$5,483.56	-22%	\$10,095.76	\$1,851.17	-82%
Ness City	\$240,274.73	\$233,449.81	-3%	\$33,764.66	\$26,272.49	-22%
Nickerson	\$67,824.18	\$67,559.43	0%	\$11,243.37	\$12,346.51	10%
Norton	\$587,033.66	\$598,199.97	2%	\$74,562.84	\$68,271.55	-8%
Oak Hill	\$2,157.48	\$0.00	-100%	\$0.00	\$219.94	#DIV/0!
Oakley	\$222,878.79	\$226,212.37	1%	\$17,128.62	\$21,460.44	25%
Oberlin	\$278,531.69	\$293,555.40	5%	\$50,090.45	\$67,437.93	35%
Ogden	\$75,310.88	\$76,436.39	1%	\$11,742.64	\$12,358.83	5%
Olathe	\$26,252,317.46	\$35,619,606.29	36%	\$3,299,693.31	\$4,826,215.45	46%
Olpe	\$21,415.00	\$21,659.61	1%	\$3,345.48	\$9,637.02	188%
Onaga	\$72,919.30	\$74,536.19	2%	\$8,985.80	\$10,494.37	17%
Osage City	\$472,050.09	\$483,392.76	2%	\$44,848.85	\$45,625.25	2%
Osawatimie	\$261,220.79	\$258,118.48	-1%	\$44,521.66	\$47,900.75	8%
Oskaloosa	\$138,978.73	\$142,973.11	3%	\$14,262.93	\$15,418.52	8%
Oswego	\$155,219.70	\$158,873.42	2%	\$27,488.26	\$30,136.06	10%
Ottawa	\$2,270,053.50	\$2,408,661.05	6%	\$258,066.81	\$309,874.66	20%
Overbrook	\$94,956.15	\$88,246.84	-7%	\$12,056.00	\$10,864.69	-10%
Overland Park	\$43,884,234.45	\$43,671,817.86	0%	\$7,700,076.21	\$7,931,956.50	3%
Oxford	\$51,108.75	\$58,638.52	15%	\$12,541.62	\$9,946.34	-21%
Paola	\$1,621,544.82	\$1,676,649.03	3%	\$147,639.69	\$169,498.47	15%
Parker	\$51,768.62	\$68,075.05	31%	\$5,571.81	\$7,170.92	29%
Parsons	\$1,798,591.57	\$2,443,265.11	36%	\$208,093.27	\$309,435.70	49%
Paxico	\$14,243.57	\$14,268.52	0%	\$2,097.69	\$1,937.22	-8%
Peabody	\$63,088.10	\$65,478.58	4%	\$12,132.90	\$11,839.65	-2%
Perry	\$59,824.22	\$60,811.33	2%	\$6,753.67	\$9,116.64	35%
Phillipsburg	\$817,645.23	\$834,428.57	2%	\$127,067.19	\$146,150.50	15%

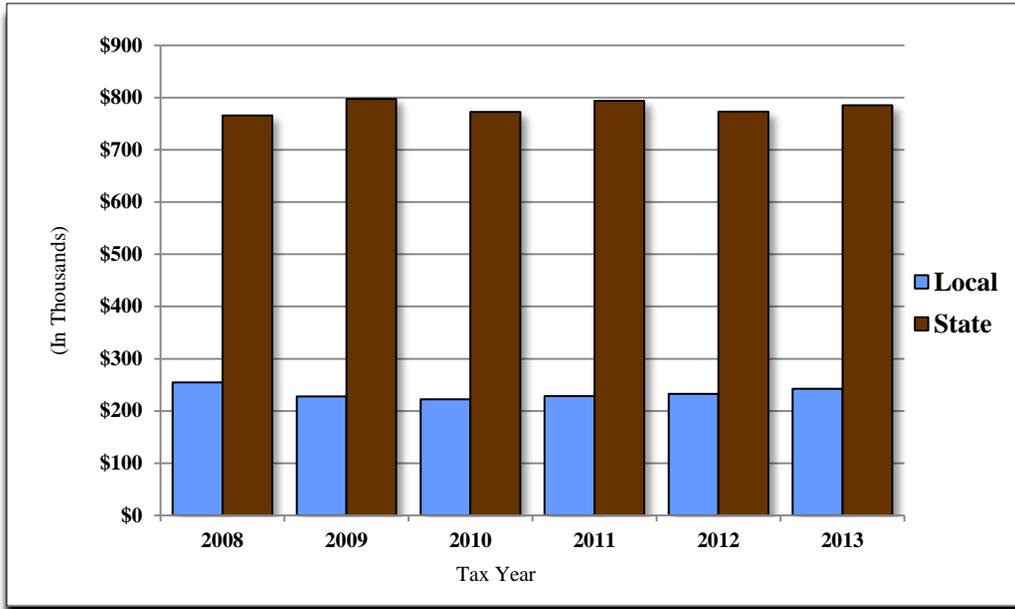
Local Sales and Use Tax Collections Issued for FY 2014 and FY 2015

County/City	Sales Tax			Use Tax		
	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change	Fiscal Year 2014 (July 2013-June 2014)	Fiscal Year 2015 (July 2014-June 2015)	Percent Change
Pittsburg	\$4,716,593.96	\$5,909,091.76	25%	\$731,722.57	\$917,854.32	25%
Plainville	\$754,595.35	\$745,439.69	-1%	\$73,606.27	\$77,708.28	6%
Pleasanton	\$143,128.33	\$149,791.90	5%	\$13,567.68	\$19,831.91	46%
Pomona	\$137,389.81	\$136,246.08	-1%	\$17,803.19	\$18,831.07	6%
Potwin	\$24,635.37	\$20,186.75	-18%	\$4,705.32	\$2,998.90	-36%
Prairie Village	\$2,280,656.05	\$2,370,453.20	4%	\$489,417.70	\$502,931.85	3%
Pratt	\$1,231,434.32	\$1,224,868.96	-1%	\$114,387.95	\$127,838.23	12%
Princeton	\$10,539.23	\$11,900.08	13%	\$1,380.19	\$1,678.18	22%
Protection	\$127,237.70	\$130,252.44	2%	\$14,488.02	\$15,687.41	8%
Randolph	\$0.00	\$4,249.78	#DIV/0!	\$774.32	\$1,644.85	112%
Ransom	\$17,600.67	\$14,878.74	-15%	\$6,649.37	\$1,631.33	-75%
Richmond	\$39,798.99	\$39,422.46	-1%	\$1,736.63	\$1,499.78	-14%
Riley	\$63,954.23	\$60,321.55	-6%	\$8,745.28	\$7,195.04	-18%
Roeland Park	\$1,806,638.76	\$1,767,594.01	-2%	\$138,214.27	\$140,019.78	1%
Rolla	\$48,963.89	\$50,209.53	3%	\$19,292.84	\$17,230.24	-11%
Rose Hill	\$200,322.71	\$217,427.84	9%	\$60,289.27	\$69,868.35	16%
Rossville	\$105,126.30	\$111,996.35	7%	\$22,590.43	\$17,700.65	-22%
Sabetha	\$424,969.13	\$435,265.25	2%	\$64,867.44	\$55,052.60	-15%
Saint Marys	\$255,388.59	\$261,370.09	2%	\$44,145.28	\$53,573.55	21%
Saint Paul	\$61,497.19	\$70,582.99	15%	\$7,389.75	\$15,814.87	114%
Salina	\$9,207,488.66	\$9,613,690.48	4%	\$687,105.48	\$697,971.31	2%
Satanta	\$98,982.61	\$96,360.36	-3%	\$17,334.16	\$27,609.92	59%
Scammon	\$20,464.38	\$8,420.61	-59%	\$12,366.89	\$7,895.04	-36%
Scott City	\$298,931.33	\$294,473.38	-1%	\$45,367.01	\$47,653.17	5%
Scranton	\$30,353.55	\$31,694.57	4%	\$4,131.66	\$5,324.43	29%
Sedan	\$177,491.89	\$182,153.88	3%	\$37,077.11	\$35,288.16	-5%
Seneca	\$624,674.53	\$620,200.07	-1%	\$54,241.49	\$62,929.37	16%
Severy	\$17,495.22	\$21,013.63	20%	\$5,334.98	\$5,389.62	1%
Shawnee	\$11,178,471.64	\$12,056,341.07	8%	\$1,793,091.59	\$1,832,745.80	2%
Smith Center	\$125,892.10	\$168,058.44	33%	\$12,051.23	\$17,933.62	49%
South Hutchinson	\$276,600.18	\$266,853.99	-4%	\$37,230.97	\$32,565.87	-13%
Spivey	\$49,265.18	\$36,478.22	-26%	\$1,552.29	\$1,440.19	-7%
Spring Hill	\$745,637.07	\$780,232.58	5%	\$212,320.61	\$108,567.12	-49%
Stafford	\$96,360.12	\$96,298.51	0%	\$18,961.46	\$16,673.08	-12%
Sterling	\$202,824.27	\$216,698.51	7%	\$44,511.51	\$42,181.55	-5%
Stockton	\$243,799.37	\$242,169.66	-1%	\$23,660.65	\$23,581.42	0%
Strong City	\$50,114.86	\$51,470.78	3%	\$26,857.38	\$2,342.25	-91%
Sublette	\$193,913.75	\$211,705.95	9%	\$37,524.04	\$37,854.99	1%
Syracuse	\$204,359.31	\$197,247.63	-3%	\$30,042.22	\$39,550.81	32%
Thayer	\$37,182.86	\$38,579.79	4%	\$6,712.89	\$5,169.50	-23%
Tonganoxie	\$705,107.74	\$727,087.20	3%	\$152,641.25	\$142,097.53	-7%
Topeka	\$37,658,416.39	\$38,425,858.63	2%	\$4,906,864.64	\$5,082,840.33	4%
Toronto	\$8,163.20	\$6,344.35	-22%	\$785.73	\$1,450.54	85%
Towanda	\$98,943.15	\$84,275.91	-15%	\$31,458.95	\$35,077.79	12%
Troy	\$55,316.85	\$53,916.62	-3%	\$22,698.13	\$21,603.42	-5%
Udall	\$52,122.55	\$56,373.66	8%	\$10,508.82	\$14,927.30	42%
Ulisses	\$1,678,379.46	\$1,432,522.91	-15%	\$384,744.31	\$299,262.28	-22%
Uniontown	\$11,257.64	\$15,657.57	39%	\$3,461.05	\$6,019.80	74%
Utica	\$0.00	\$4,800.58	#DIV/0!	\$5,835.29	\$647.26	-89%
Valley Falls	\$101,039.74	\$103,733.17	3%	\$14,039.51	\$10,554.44	-25%
Victoria	\$73,129.76	\$76,563.30	5%	\$13,527.67	\$14,387.66	6%
Wakeeney	\$310,107.97	\$332,230.08	7%	\$35,240.64	\$49,197.31	40%
Wakefield	\$50,353.12	\$51,429.10	2%	\$10,789.53	\$9,353.25	-13%
Wamego	\$1,014,905.77	\$1,067,323.23	5%	\$186,091.62	\$158,156.94	-15%
Washington	\$159,226.49	\$152,310.50	-4%	\$18,492.92	\$20,664.32	12%
Waterville	\$74,393.51	\$92,685.85	25%	\$8,836.46	\$11,145.06	26%
Wathena	\$100,574.94	\$101,966.47	1%	\$36,505.56	\$51,526.14	41%
Weir	\$15,280.00	\$20,479.31	34%	\$7,437.10	\$6,030.64	-19%
Wellington	\$1,830,104.17	\$1,699,830.01	-7%	\$229,382.95	\$199,984.72	-13%
Wellsville	\$170,194.65	\$159,240.76	-6%	\$31,961.85	\$27,578.55	-14%
Westmoreland	\$46,295.30	\$50,169.21	8%	\$8,766.27	\$9,524.99	9%
Westwood	\$228,000.91	\$297,573.05	31%	\$48,646.02	\$39,631.48	-19%
Westwood Hills	\$18,541.27	\$21,660.30	17%	\$8,212.62	\$7,970.55	-3%
Willard	\$3,182.94	\$2,109.28	-34%	\$646.27	\$157.15	-76%
Williamsburg	\$16,871.17	\$18,606.93	10%	\$3,795.29	\$3,724.14	-2%
Wilmore	\$2,947.99	\$2,981.25	1%	\$1,159.27	\$1,576.13	36%
Wilson	\$69,533.55	\$62,807.80	-10%	\$12,991.17	\$11,825.00	-9%
Winfield	\$1,680,591.58	\$2,312,999.44	38%	\$154,741.05	\$273,949.95	77%
Yates Center	\$260,052.29	\$272,434.12	5%	\$34,911.94	\$44,628.51	28%
Horsethief Reservoir	\$2,121,373.33	\$2,181,557.71	3%	\$271,999.03	\$269,727.26	-1%
Statewide	\$850,243,136.26	\$893,618,015.93	5%	\$127,003,352.07	\$136,007,076.38	7%
Washburn University	\$18,069,262.21	\$18,460,752.78	2%	\$2,486,758.20	\$2,543,523.77	2%

Kansas Local and State Use Tax Reported on K-40

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.

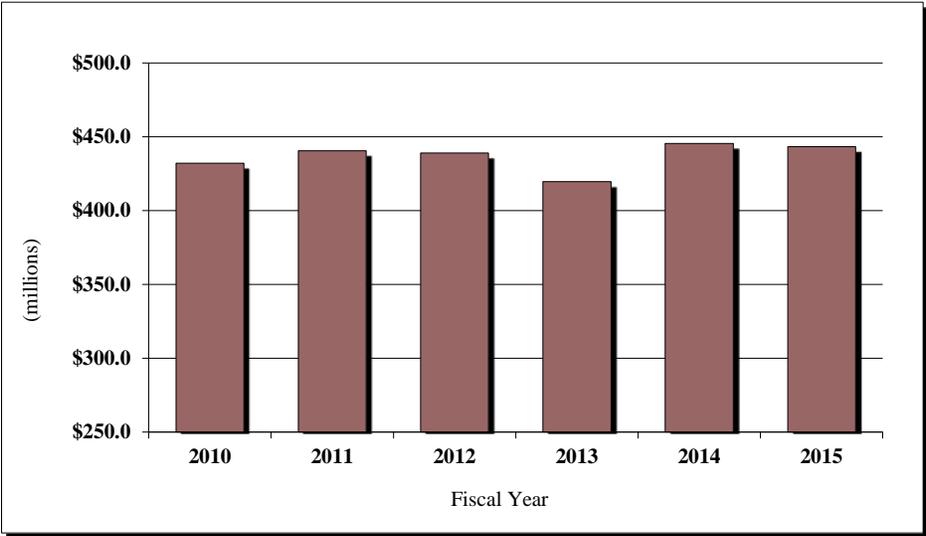
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and



<u>Tax Year</u>	<u>Amount Collected Local Use Tax</u>	<u>Amount Collected State Use Tax</u>	<u>Amount Collected Total</u>	<u>Percent Change</u>
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%
2012	\$232,444	\$773,229	\$1,005,673	-1.6%
2013	\$242,282	\$785,546	\$1,027,828	2.2%

Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections decreased by .5% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2010	\$432,112,354	1.3%
2011	\$440,672,861	2.0%
2012	\$439,069,853	-0.4%
2013	\$419,608,676	-4.4%
2014	\$445,481,748	6.2%
2015	\$443,326,042	-0.5%

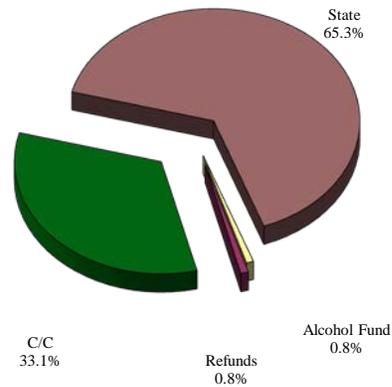
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2014</u>	Fiscal Year <u>2015</u>	Percent <u>Change</u>
Regular and E-85	\$308,890,317	\$311,100,536	0.7%
Special (Diesel) Fuel	\$124,599,867	\$120,592,651	(3.2%)
LP Gas Fuel	\$276,811	\$463,585	67.5%
Interstate Motor Fuel	\$11,401,480	\$10,829,243	(5.0%)
Motor Carrier Trip Permits	<u>\$313,273</u>	<u>\$340,027</u>	8.5%
Total (Gross)	\$445,481,748	\$443,326,042	(0.5%)

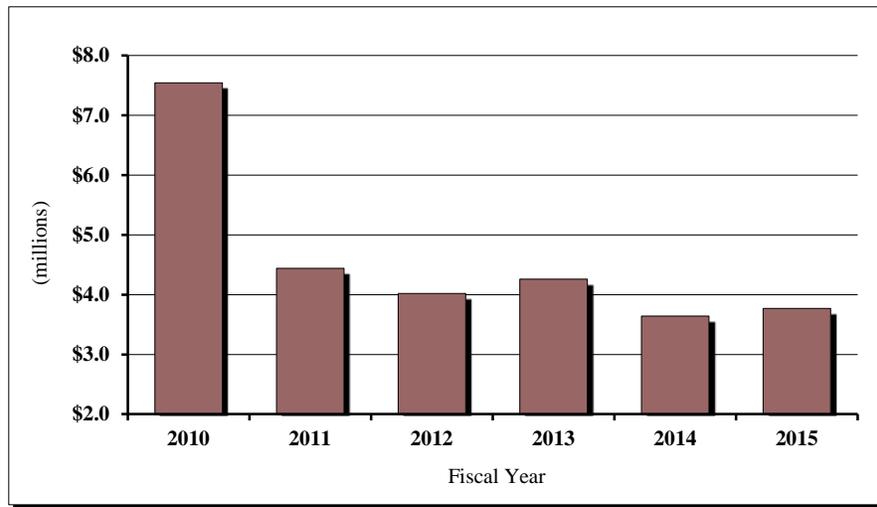
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$289,411,784
Special City/County Highway Fund	\$146,646,350
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$3,767,908</u>
Total	\$443,326,042



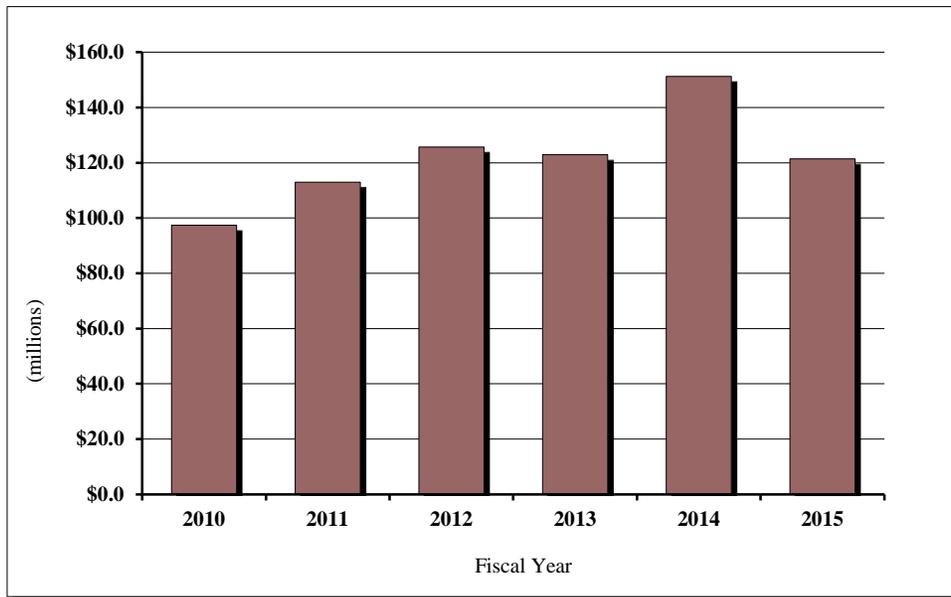
Motor Fuel Refund Amounts

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



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2010	\$7,541,425	44.0%
2011	\$4,442,597	-41.1%
2012	\$4,021,108	-9.5%
2013	\$4,256,796	5.9%
2014	\$3,640,341	-14.5%
2015	\$3,767,908	3.5%

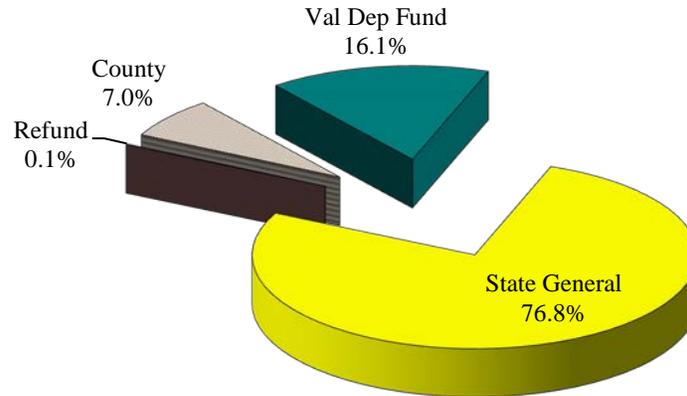
Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
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%
2014	\$106,969,003	\$44,304,495	\$151,273,498	23.1%
2015	\$87,240,379	\$34,188,583	\$121,428,962	-19.7%

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 2015

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Oil and Gas Valuation Depletion Trust Fund
Oil	\$66,911,315	\$91,327	\$6,100,434	
Natural Gas	\$26,301,712	\$80,353	\$2,387,576	
Total	\$93,213,027	\$171,680	\$8,488,010	\$19,556,245
Gross Total All Funds			\$121,428,962	

*

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2014

Calendar Year 2014: January 2014 through December 2014

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	Ellis	3,353,379	41	Allen	344,666	81	Brown	16,791
2	Harper	2,940,830	42	Coffey	309,615	82	Jefferson	16,058
3	Barton	2,194,595	43	Chautauqua	297,154	83	Riley	13,934
4	Barber	2,051,411	44	Stanton	294,250	84	Sherman	10,919
5	Finney	2,032,852	45	Ellsworth	293,366	85	Jackson	8,908
6	Ness	2,005,070	46	Johnson	290,703	86	Dickinson	7,877
7	Rooks	1,972,280	47	Decatur	290,573	87	Labette	7,214
8	Russell	1,955,950	48	Sheridan	278,768	88	Clay	3,903
9	Haskell	1,922,860	49	Thomas	272,193	89	Gearly	2,066
10	Rawlins	1,455,460	50	Cheyenne	260,784	90	Osage	1,801
11	Graham	1,355,184	51	Miami	251,586	91	Pottawatomie	1,265
12	Logan	1,352,632	52	Anderson	243,195	92	Atchison	0
13	Stafford	1,330,242	53	Wichita	240,526	93	Cherokee	0
14	Scott	1,321,337	54	Grant	237,633	94	Cloud	0
15	Butler	1,014,679	55	Franklin	236,751	95	Doniphan	0
16	Trego	1,010,304	56	Gray	236,751	96	Jewell	0
17	Lane	931,203	57	Clark	199,726	97	Lincoln	0
18	Reno	895,588	58	Wallace	189,043	98	Marshall	0
19	Gove	863,828	59	Marion	181,275	99	Mitchell	0
20	Rice	846,263	60	Edwards	166,778	100	Ottawa	0
21	Sumner	754,450	61	Wilson	153,641	101	Republic	0
22	Comanche	673,608	62	Sedgwick	151,476	102	Shawnee	0
23	Cowley	654,384	63	Osborne	150,210	103	Smith	0
24	Hodgeman	651,792	64	Montgomery	132,036	104	Washington	0
25	Ford	625,636	65	Harvey	130,063	105	Wyandotte	0
26	Woodson	571,013	66	Greeley	122,888			
27	Kingman	548,423	67	Lyon	112,460			
28	Kiowa	521,502	68	Linn	92,394			
29	Greenwood	441,475	69	Saline	77,309			
30	Morton	440,496	70	Elk	76,814	TOTAL BARRELS OIL		49,477,225
31	Pratt	421,569	71	Douglas	70,979			
32	Rush	413,645	72	Bourbon	65,110			
33	Kearny	412,484	73	Morris	62,767			
34	McPherson	407,968	74	Neosho	60,296	Counties producing		
35	Stevens	404,468	75	Leavenworth	58,115	over 1 million barrels		29,269,065
36	Seward	385,406	76	Wabaunsee	46,842	Percent Total		59.2%
37	Meade	382,107	77	Nemaha	41,312			
38	Pawnee	369,554	78	Chase	39,393			
39	Norton	344,863	79	Crawford	27,491			
40	Phillips	344,820	80	Hamilton	23,949			

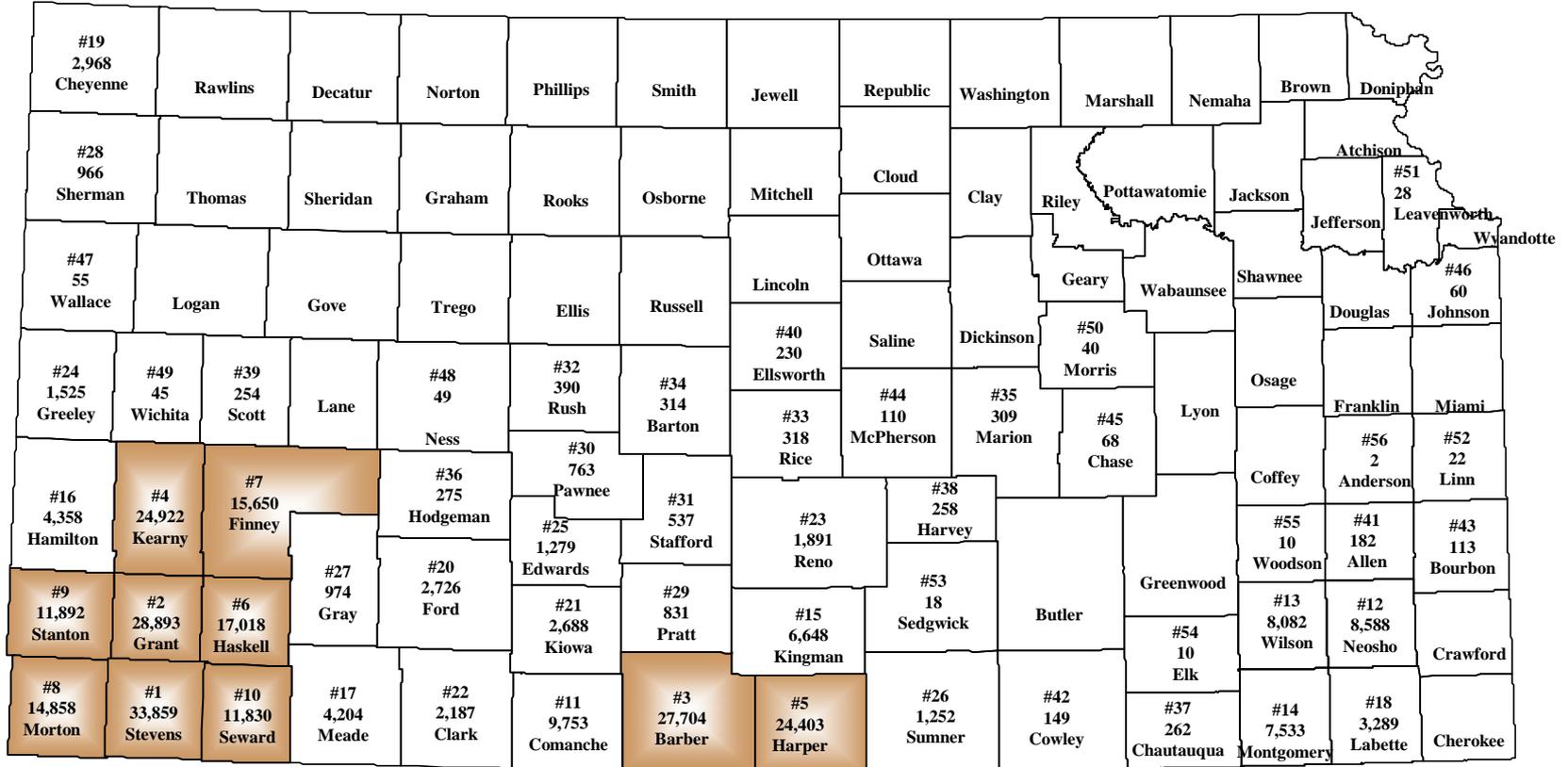
Gas Production, Calendar Year 2014

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2014.

Fifty-six of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 33.9 million MCF. There were 10 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 211.0 million MCF was 73.4 percent of the statewide total production of 287.6 million MCF. Details of this map are in contained in page 56 of this report.

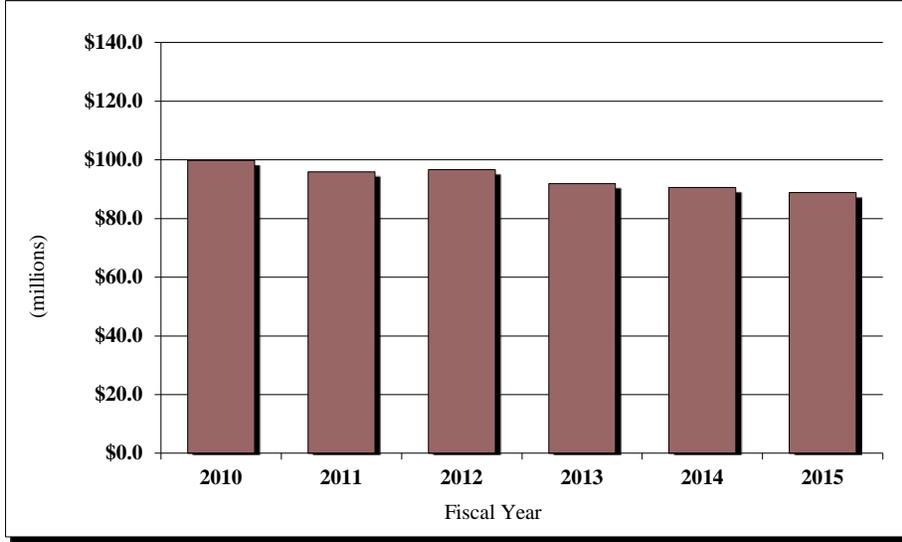
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

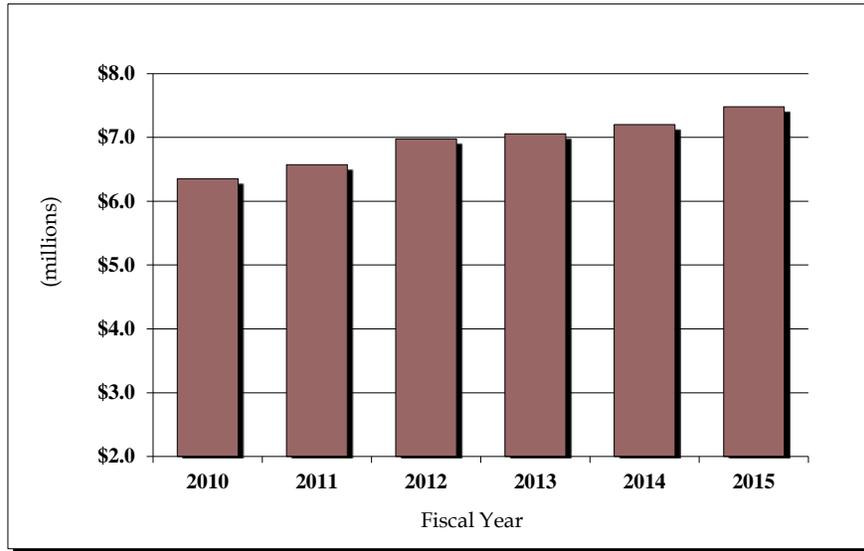
The cigarette tax is paid upon the purchase of tax stamps. In Fiscal Year 2003, the tax rate increased from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2010	\$99,828,625	-6.9%
2011	\$95,922,881	-3.9%
2012	\$96,661,472	0.8%
2013	\$91,928,001	-4.9%
2014	\$90,611,583	-1.4%
2015	\$88,820,830	-2.0%

Tobacco Products Tax to State General Fund after Refunds

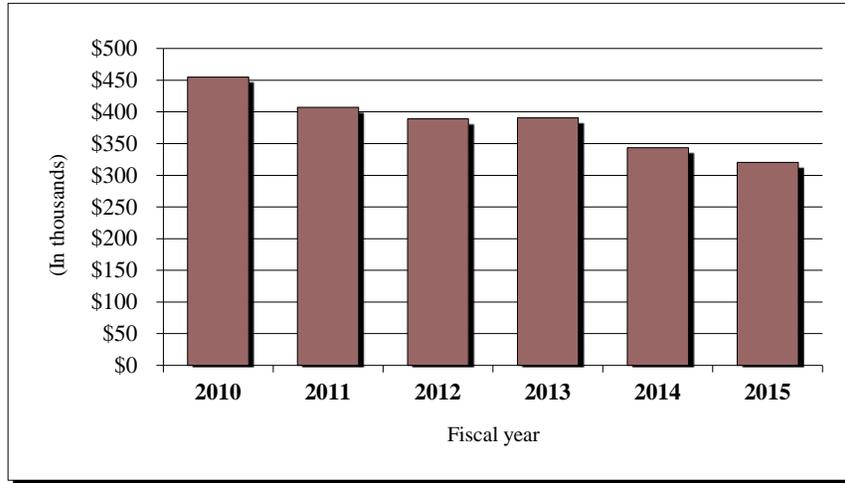
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2010	\$6,352,388	10.9%
2011	\$6,572,849	3.5%
2012	\$6,978,181	6.2%
2013	\$7,056,779	1.1%
2014	\$7,201,144	2.0%
2015	\$7,481,708	3.9%

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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2010	\$455,110	-11.6%
2011	\$407,181	-10.5%
2012	\$389,029	-4.5%
2013	\$390,747	0.4%
2014	\$343,431	-12.1%
2015	\$320,351	-6.7%

Food Sales

Effective with Tax Year 2013, the food sales tax refund was repealed and was replaced with an income tax credit for certain individuals who

Food Sales Tax Refund Law

Claimants with a modified Kansas Adjusted Gross Income of:

TY 09: \$0 - \$15,950 or \$15,951 - \$31,900 qualify for a refi \$84 or \$41 respectively

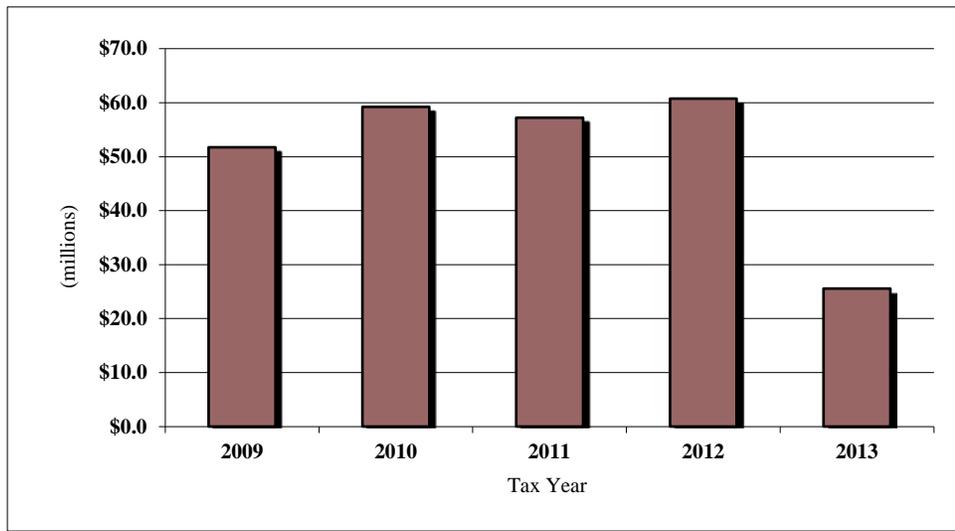
TY 10: \$0 - \$17,500 or \$17,501 - \$35,000 qualify for a refi \$90 or \$45 respectively

TY 11: \$0 - \$17,700 or \$17,701 - \$35,400 qualify for a refi \$91 or \$46 respectively

TY 12: \$0 - \$18,350 or \$18,351 - \$36,700 qualify for a refi \$94 or \$47 respectively

Food Sales Income Tax Credit Law

Effective TY 13, claimants with a federal adjusted gross income of \$30,615 or less may claim a nonrefundable tax credit in the amount of \$125 for every

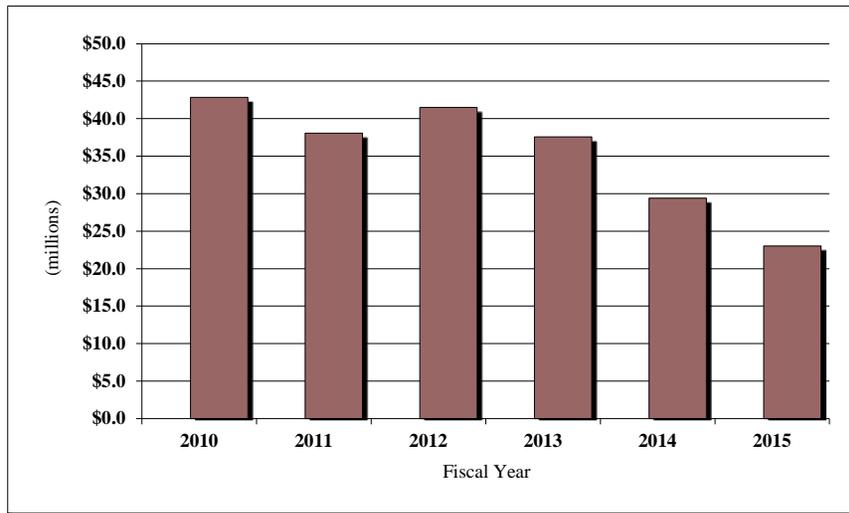


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2009	365,159	\$51,752,392	22.2%
2010	378,897	\$59,209,091	14.4%
2011	369,637	\$57,237,181	-3.3%
2012	384,725	\$60,754,843	6.1%
2013	118,189	\$25,580,320	-57.9%

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 2013, the maximum refund was \$700 and the maximum household income was \$32,900. In Tax Year 2014, the maximum refund was \$700 and the maximum household income was \$33,400.

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 2013, the maximum household income was \$18,600. In Tax Year 2014, the maximum household income was \$18,900. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
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%
2014	86,082	\$29,414,518	-21.7%
2015	70,543	\$23,032,275	-21.7%

Homestead Refunds by County - Tax Year 2013

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	\$246,209	\$314	\$11,105	\$16,514	\$567	53%	783	13,371	6%
Anderson	\$150,899	\$345	\$12,524	\$17,485	\$622	48%	438	8,102	5%
Atchison	\$215,423	\$345	\$12,641	\$17,390	\$637	49%	625	16,924	4%
Barber	\$43,706	\$238	\$12,025	\$17,141	\$477	51%	184	4,861	4%
Barton	\$306,637	\$270	\$12,318	\$18,563	\$589	45%	1,135	27,674	4%
Bourbon	\$276,140	\$306	\$11,513	\$17,390	\$580	49%	902	15,173	6%
Brown	\$120,750	\$313	\$11,171	\$16,640	\$566	53%	386	9,984	4%
Butler	\$580,178	\$312	\$12,305	\$18,934	\$647	42%	1,858	65,880	3%
Chase	\$43,514	\$327	\$10,654	\$16,914	\$592	52%	133	2,790	5%
Chautauqua	\$59,945	\$328	\$10,504	\$14,467	\$526	61%	183	3,669	5%
Cherokee	\$290,090	\$284	\$11,643	\$16,116	\$531	54%	1,023	21,603	5%
Cheyenne	\$58,013	\$333	\$12,027	\$17,599	\$618	49%	174	2,726	6%
Clark	\$23,537	\$336	\$11,767	\$15,160	\$544	59%	70	2,215	3%
Clay	\$109,837	\$319	\$12,188	\$17,941	\$633	47%	344	8,535	4%
Cloud	\$132,720	\$309	\$11,535	\$17,467	\$600	49%	429	9,533	5%
Coffey	\$100,707	\$256	\$12,537	\$18,729	\$562	45%	394	8,601	5%
Comanche	\$20,487	\$259	\$10,250	\$16,386	\$496	54%	79	1,891	4%
Cowley	\$408,658	\$303	\$12,639	\$17,848	\$604	47%	1,349	36,311	4%
Crawford	\$476,059	\$289	\$11,105	\$17,059	\$565	51%	1,647	39,134	4%
Decatur	\$54,986	\$274	\$12,401	\$17,960	\$549	47%	201	2,961	7%
Dickinson	\$263,122	\$331	\$12,618	\$18,471	\$630	45%	796	19,754	4%
Doniphan	\$75,109	\$309	\$11,247	\$17,426	\$570	49%	243	7,945	3%
Douglas	\$606,306	\$333	\$11,791	\$19,632	\$653	39%	1,821	110,826	2%
Edwards	\$41,622	\$297	\$11,627	\$15,682	\$549	57%	140	3,037	5%
Elk	\$66,418	\$290	\$11,015	\$15,515	\$503	56%	229	2,882	8%
Ellis	\$287,309	\$346	\$12,204	\$18,732	\$661	43%	831	28,452	3%
Ellsworth	\$82,262	\$289	\$10,522	\$18,154	\$585	47%	285	6,497	4%
Finney	\$260,881	\$344	\$10,630	\$19,447	\$646	44%	759	36,776	2%
Ford	\$156,349	\$310	\$10,598	\$19,350	\$644	41%	505	33,848	1%
Franklin	\$342,340	\$369	\$12,359	\$18,535	\$630	44%	929	25,992	4%
Geary	\$216,086	\$369	\$10,803	\$18,788	\$649	43%	585	34,362	2%
Gove	\$30,462	\$272	\$11,853	\$18,121	\$533	46%	112	2,695	4%
Graham	\$51,767	\$280	\$12,449	\$17,339	\$569	50%	185	2,597	7%
Grant	\$36,107	\$258	\$10,577	\$19,438	\$596	41%	140	7,829	2%
Gray	\$42,924	\$325	\$14,538	\$17,495	\$631	49%	132	6,006	2%
Greeley	\$12,880	\$293	\$13,361	\$17,556	\$553	48%	44	1,247	4%
Greenwood	\$108,733	\$269	\$11,211	\$16,521	\$520	53%	404	6,689	6%
Hamilton	\$14,049	\$275	\$7,828	\$17,591	\$570	49%	51	2,690	2%
Harper	\$75,416	\$277	\$13,289	\$17,836	\$567	48%	272	6,034	5%
Harvey	\$345,058	\$318	\$12,576	\$19,139	\$651	42%	1,085	34,684	3%
Haskell	\$23,292	\$315	\$8,798	\$16,455	\$570	53%	74	4,256	2%
Hodgeman	\$14,770	\$242	\$11,318	\$18,368	\$551	45%	61	1,916	3%
Jackson	\$172,585	\$325	\$13,257	\$18,236	\$626	45%	531	13,462	4%
Jefferson	\$219,289	\$340	\$12,019	\$18,851	\$653	43%	645	19,126	3%
Jewell	\$51,485	\$250	\$11,603	\$16,779	\$487	52%	206	3,077	7%
Johnson	\$2,482,631	\$333	\$12,063	\$20,050	\$682	38%	7,457	544,179	1%
Kearny	\$19,555	\$272	\$11,245	\$19,651	\$592	40%	72	3,977	2%
Kingman	\$83,305	\$296	\$12,949	\$18,300	\$605	46%	281	7,858	4%
Kiowa	\$22,363	\$266	\$12,142	\$19,118	\$603	42%	84	2,553	3%
Labette	\$382,384	\$318	\$10,981	\$16,835	\$586	52%	1,204	21,607	6%
Lane	\$13,807	\$261	\$11,779	\$17,507	\$567	48%	53	1,750	3%
Leavenworth	\$506,297	\$337	\$10,904	\$18,943	\$654	42%	1,501	76,227	2%
Lincoln	\$50,985	\$298	\$11,482	\$17,684	\$574	49%	171	3,241	5%
Linn	\$178,552	\$315	\$12,201	\$17,138	\$599	50%	567	9,656	6%
Logan	\$44,827	\$390	\$11,403	\$18,023	\$596	47%	115	2,756	4%
Lyon	\$300,640	\$282	\$11,706	\$18,461	\$608	44%	1,066	33,690	3%
Marion	\$216,336	\$336	\$12,894	\$17,437	\$626	49%	644	12,660	5%
Marshall	\$162,143	\$290	\$11,470	\$17,779	\$567	47%	559	10,117	6%
McPherson	\$293,186	\$312	\$13,463	\$19,451	\$649	41%	940	29,180	3%
Meade	\$33,987	\$321	\$12,935	\$16,746	\$616	53%	106	4,575	2%

Homestead Refunds by County - Tax Year 2013

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	\$285,664	\$358	\$11,699	\$18,686	\$670	43%	797	32,787	2%
Mitchell	\$73,508	\$275	\$11,235	\$18,254	\$598	45%	267	6,373	4%
Montgomery	\$496,864	\$305	\$11,488	\$16,813	\$567	51%	1,627	35,471	5%
Morris	\$88,312	\$306	\$10,924	\$18,115	\$601	46%	289	5,923	5%
Morton	\$18,714	\$288	\$11,047	\$18,403	\$585	45%	65	3,233	2%
Nemaha	\$124,269	\$292	\$11,947	\$17,925	\$553	48%	426	10,178	4%
Neosho	\$293,057	\$323	\$12,644	\$19,075	\$607	49%	906	16,512	5%
Ness	\$23,440	\$209	\$14,966	\$20,173	\$522	38%	112	3,107	4%
Norton	\$57,138	\$275	\$11,553	\$18,037	\$540	47%	208	5,671	4%
Osage	\$241,755	\$318	\$11,884	\$18,011	\$631	47%	760	16,295	5%
Osborne	\$45,797	\$252	\$9,852	\$16,794	\$473	52%	182	3,858	5%
Ottawa	\$64,125	\$293	\$12,519	\$18,887	\$614	45%	219	6,091	4%
Pawnee	\$67,990	\$272	\$11,404	\$19,279	\$606	43%	250	6,973	4%
Phillips	\$103,724	\$272	\$11,250	\$18,014	\$547	48%	382	5,642	7%
Pottawatomie	\$175,911	\$299	\$11,215	\$18,813	\$593	43%	589	21,604	3%
Pratt	\$117,568	\$344	\$13,011	\$16,981	\$592	52%	342	9,656	4%
Rawlins	\$30,019	\$259	\$12,329	\$18,331	\$566	48%	116	2,519	5%
Reno	\$866,656	\$319	\$12,713	\$18,076	\$632	46%	2,720	64,511	4%
Republic	\$81,384	\$256	\$10,150	\$17,803	\$527	48%	318	4,980	6%
Rice	\$107,148	\$260	\$11,989	\$17,300	\$547	50%	412	10,083	4%
Riley	\$238,452	\$310	\$10,564	\$19,673	\$625	39%	768	71,115	1%
Rooks	\$75,174	\$276	\$10,523	\$17,302	\$545	50%	272	5,181	5%
Rush	\$63,050	\$296	\$11,652	\$17,472	\$541	49%	213	3,307	6%
Russell	\$102,825	\$274	\$11,571	\$17,444	\$532	49%	375	6,970	5%
Saline	\$602,209	\$322	\$12,480	\$18,762	\$648	43%	1,868	55,606	3%
Scott	\$59,012	\$404	\$13,043	\$16,705	\$622	51%	146	4,936	3%
Sedgwick	\$3,954,903	\$296	\$10,905	\$18,433	\$629	45%	13,371	498,365	3%
Seward	\$134,314	\$396	\$11,425	\$17,863	\$650	48%	339	22,952	1%
Shawnee	\$1,645,589	\$296	\$10,844	\$19,065	\$639	42%	5,567	177,934	3%
Sheridan	\$30,032	\$313	\$12,510	\$18,939	\$576	43%	96	2,556	4%
Sherman	\$84,971	\$311	\$10,871	\$16,169	\$588	55%	273	6,010	5%
Smith	\$75,316	\$293	\$10,759	\$17,803	\$523	48%	257	3,853	7%
Stafford	\$55,183	\$265	\$9,526	\$17,028	\$532	52%	208	4,437	5%
Stanton	\$18,415	\$292	\$11,653	\$19,171	\$546	43%	63	2,235	3%
Stevens	\$21,850	\$240	\$9,638	\$19,406	\$588	42%	91	5,724	2%
Sumner	\$211,102	\$270	\$12,784	\$18,521	\$584	46%	782	24,132	3%
Thomas	\$87,959	\$320	\$11,042	\$18,494	\$643	45%	275	7,900	3%
Trego	\$37,329	\$271	\$11,080	\$17,381	\$543	48%	138	3,001	5%
Wabaunsee	\$79,333	\$314	\$12,665	\$18,938	\$648	43%	253	7,053	4%
Wallace	\$16,315	\$302	\$11,213	\$17,124	\$582	51%	54	1,485	4%
Washington	\$93,219	\$276	\$13,157	\$17,752	\$545	49%	338	5,799	6%
Wichita	\$22,540	\$347	\$13,477	\$16,617	\$567	52%	65	2,234	3%
Wilson	\$145,350	\$272	\$10,826	\$17,350	\$535	50%	534	9,409	6%
Woodson	\$80,270	\$328	\$10,237	\$15,617	\$584	56%	245	3,309	7%
Wyandotte	\$1,687,762	\$361	\$9,934	\$17,643	\$631	48%	4,672	157,505	3%
STATEWIDE	\$25,091,631	\$312	\$11,627	\$18,421	\$620	43%	80,472	2,853,118	3%

**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.

<u>Tax Type</u>		<u>Fiscal Year 2013</u>		<u>Fiscal Year 2014</u>		<u>Fiscal Year 2015</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
Corporate Income	Assessments	37	\$20,735,021	41	\$34,633,833	57	\$11,485,457
	Refunds	*	*	*	*	8	(\$2,391,755)
	Total - Net	*	*	*	*	65	\$9,093,702
Individual Income	Assessments	139	\$9,742,439	81	\$5,307,189	115	\$4,290,558
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	139	\$9,742,439	81	\$5,307,189	115	\$4,290,558
Retailers' Sales	Assessments	1230	\$85,689,926	1358	\$51,019,022	1291	\$46,340,383
	Refunds	600	(\$4,528,568)	552	(\$3,943,608)	661	(\$12,154,774)
	Total - Net	1830	\$81,161,358	1910	\$47,075,414	1952	\$34,185,609
Retailers' Use	Assessments	64	\$2,893,412	46	\$1,298,208	68	\$2,458,230
	Refunds	124	(\$1,546,847)	146	(\$2,407,475)	152	(\$3,883,476)
	Total - Net	188	\$1,346,565	192	(\$1,109,267)	220	(\$1,425,246)
Consumers' Use	Assessments	1238	\$40,892,308	1347	\$32,418,795	906	\$37,058,836
	Refunds	107	(\$2,357,173)	101	(\$1,217,641)	129	(\$2,985,375)
	Total - Net	1345	\$38,535,135	1448	\$31,201,154	1035	\$34,073,461
Retail Liquor Excise	Assessments	17	2,356,222	22	\$1,629,398	15	\$2,708,679
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	17	\$2,356,222	22	\$1,629,398	15	\$2,708,679
Liquor Enforcement	Assessments	*	*	*	*	12	\$667,229
	Refunds	*	*	*	*	0	\$0
	Total - Net	*	*	*	*	12	\$667,229
Interstate & IFTA Motor Fuel	Assessments	175	\$624,153	171	\$1,152,518	166	\$236,978
	Refunds	19	(\$10,144)	18	(\$32,328)	18	(\$5,678)
	Total - Net	194	\$614,009	189	\$1,120,190	184	\$231,300
Withholding	Assessments	49	\$2,054,815	46	\$1,412,957	38	\$1,591,039
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	49	\$2,054,815	*	*	38	\$1,591,039
Other Taxes	Assessments	115	\$14,317,971	109	\$6,010,430	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	124	\$2,863,609
TOTALS	Assessments	3064	\$179,306,267	3221	\$134,882,350	2789	\$109,706,458
	Refunds	857	(\$8,644,235)	820	(\$7,654,700)	971	(\$21,426,518)
	Total - Net	3921	\$170,662,032	4041	\$127,227,650	3760	\$88,279,940

* 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, WI and Kansas City.

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

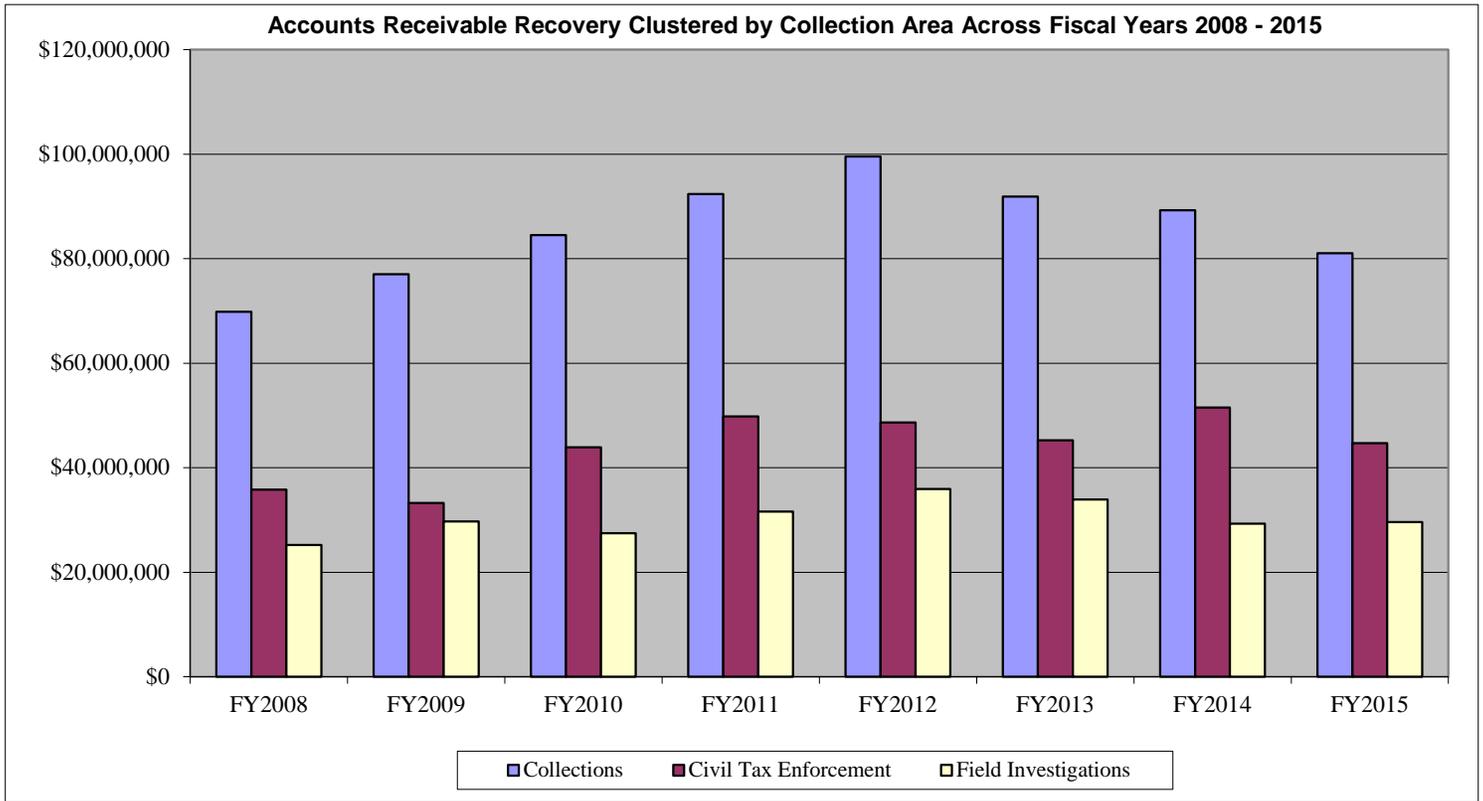
Tax Type		Fiscal Year 2013		Fiscal Year 2014		Fiscal Year 2015	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	53	\$15,878,522	58	\$4,979,049	61	\$16,367,271
	Refunds	*	*	*	*	8	(\$1,082,979)
	Total - Net	*	*	*	*	69	\$15,284,292
Retailers' Sales	Amount Collected	1,155	\$21,257,649	1,734	\$16,598,186	1,290	\$11,769,010
	Refunds	532	(\$5,579,823)	656	(\$68,473,184)	666	(\$8,424,240)
	Total - Net	1,687	\$15,677,826	2,390	(\$51,874,998)	1,956	\$3,344,770
Retailers' Use	Amount Collected	77	\$1,128,087	101	\$1,901,947	72	\$946,929
	Refunds	123	(\$2,193,263)	153	(\$3,026,152)	148	(\$3,774,685)
	Total - Net	200	(\$1,065,176)	254	(\$1,124,205)	220	(\$2,827,756)
Consumers' Use	Amount Collected	1,132	\$3,870,372	1,603	\$5,302,337	952	\$2,983,375
	Refunds	105	(\$3,801,155)	104	(\$1,960,590)	116	(\$2,540,198)
	Total - Net	1,237	\$69,217	1,707	\$3,341,747	1,068	\$443,177
Retail Liquor Excise	Amount Collected	22	\$118,722	40	\$306,027	16	\$142,830
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	22	\$118,722	40	\$306,027	16	\$142,830
Liquor Enforcement	Amount Collected	8	\$178,090	12	\$259,742	8	\$109,060
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	8	\$178,090	12	\$259,742	8	\$109,060
Interstate & IFTA Motor Fuel	Amount Collected	164	\$284,738	157	\$247,448	198	\$284,585
	Refunds	16	(\$8,557)	17	(\$32,644)	21	(\$6,736)
	Total - Net	180	\$276,181	174	\$214,804	219	\$277,849
Individual Income Tax	Amount Collected	90	\$501,254	185	\$1,544,775	104	\$665,659
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	90	\$501,254	185	\$1,544,775	104	\$665,659
Withholding	Amount Collected	41	\$169,683	87	\$541,294	40	\$175,753
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	41	\$169,683	*	*	40	\$175,753
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	118	(\$1,135,535)	254	\$7,681,700	121	\$3,859,475
TOTALS	Amount Collected	2850	\$45,034,082	4079	\$34,274,867	2858	\$37,346,812
	Refunds	787	(\$14,365,298)	937	(\$73,925,275)	963	(\$15,871,703)
	Total - Net	3,637	\$30,668,784	5,016	(\$39,650,408)	3,821	\$21,475,109

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

Recovery of Accounts Receivable by Business Area of Compliance Enforcement

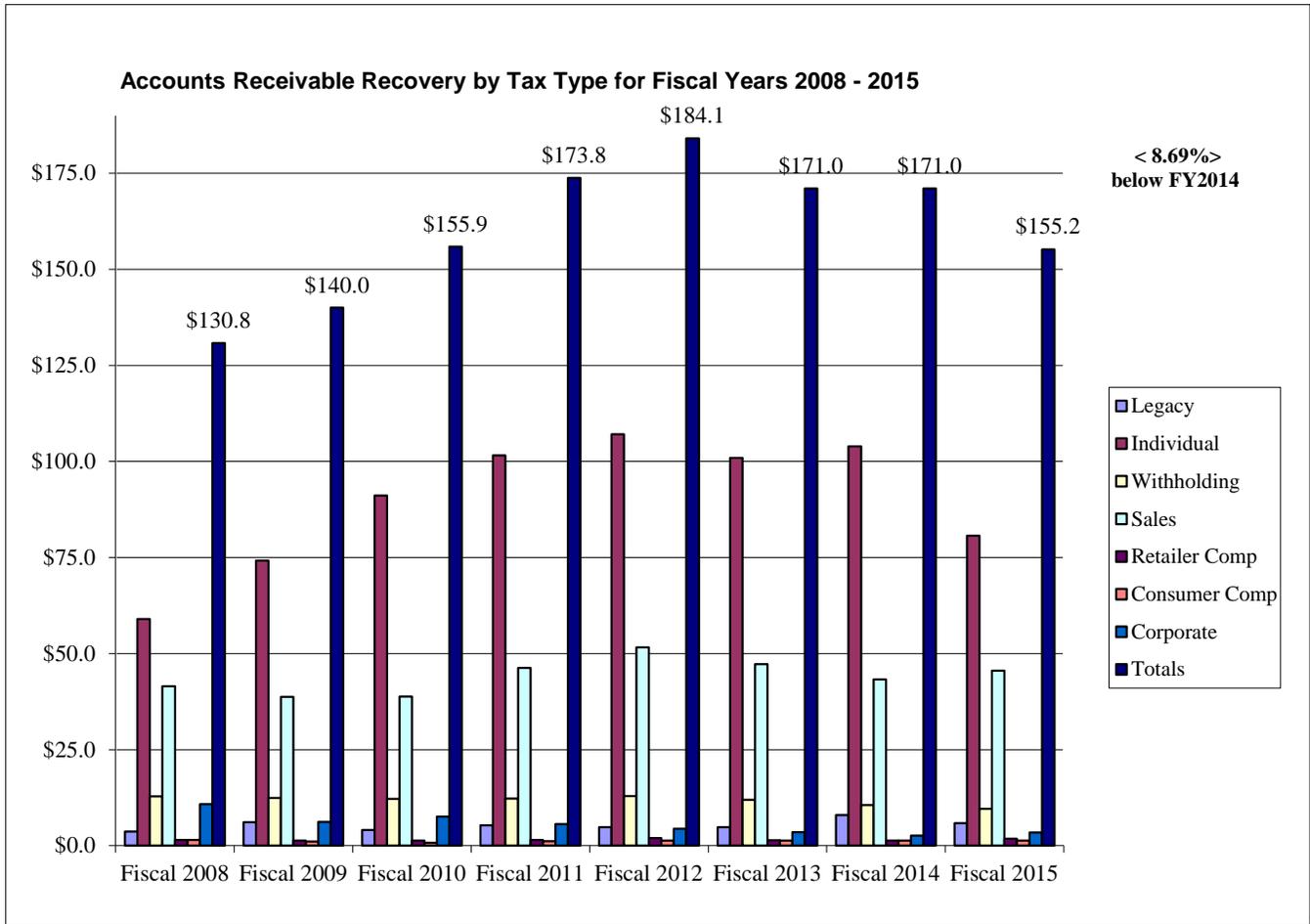
Overall Area Performance:

- Recovery results decreased from FY2014 by <8.69%> or <\$14,783,979>
- With an ending balance of 45 vacant revenue generating positions - individual area performances were as follows:
- Collections <9.25%>, Civil Tax Enforcement <13.26%>, and Field Investigations +1.03



	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	Inc (Dec) Over Last Year
Collections	\$69,834,528	\$77,039,893	\$84,528,782	\$92,402,476	\$99,553,367	\$91,910,892	\$89,284,814	\$81,027,430	-9.25%
Civil Tax Enforcement	\$35,826,171	\$33,278,002	\$43,920,853	\$49,815,195	\$48,653,225	\$45,259,204	\$51,498,923	\$44,669,469	-13.26%
Field Investigations	\$25,199,564	\$29,746,151	\$27,485,655	\$31,608,310	\$35,934,951	\$33,900,952	\$29,295,662	\$29,598,521	1.03%
TOTAL	\$130,860,263	\$140,064,046	\$155,935,290	\$173,825,981	\$184,141,543	\$171,071,048	\$170,079,399	\$155,295,420	-8.69%

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 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012	Fiscal 2013	Fiscal 2014	Fiscal 2015
Legacy	\$3.7	\$6.1	\$4.1	\$5.3	\$4.8	\$4.8	\$8.0	\$5.9
Individual	\$59.0	\$74.2	\$91.1	\$101.6	\$107.1	\$100.9	\$103.9	\$80.7
Withholding	\$12.8	\$12.4	\$12.2	\$12.3	\$12.9	\$11.9	\$10.6	\$9.6
Sales	\$41.5	\$38.7	\$38.8	\$46.3	\$51.6	\$47.2	\$43.3	\$45.5
Retailer Comp	\$1.5	\$1.3	\$1.3	\$1.5	\$2.0	\$1.4	\$1.3	\$1.8
Consumer Comp	\$1.5	\$1.1	\$0.8	\$1.2	\$1.3	\$1.3	\$1.3	\$1.3
Corporate	\$10.8	\$6.2	\$7.6	\$5.6	\$4.4	\$3.5	\$2.6	\$3.4
Other	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.0
Totals	\$130.8	\$140.0	\$155.9	\$173.8	\$184.1	\$171.0	\$171.0	\$155.2

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

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Invested Salaries (<i>inc. Fringe Benefits</i>)	\$ 8,002,691	\$ 8,599,261	\$ 8,551,736	\$ 7,889,292	\$ 7,535,590	\$ 8,671,782
Operating Expenses	\$ 1,136,093	\$ 1,126,698	\$ 1,259,955	\$ 1,164,545	\$ 1,170,200	\$ 240,753
Total Program Investment	\$ 9,138,784	\$ 9,725,959	\$ 9,811,691	\$ 9,053,837	\$ 8,705,790	\$ 8,912,535
Fiscal Year AR Recovery/Discovery	\$ 155,935,290	\$ 173,825,981	\$ 184,141,543	\$ 171,071,048	\$ 170,079,616	\$ 155,295,420
ROI Dollars	\$ 146,796,506	\$ 164,100,022	\$ 174,329,852	\$ 162,017,211	\$ 161,373,826	\$ 146,382,885
ROI Ratio	17.10	17.87	18.77	18.96	19.54	17.42

- 1 - Includes actual salaries with benefits and temp workers.
- 2 - For every \$1 invested to operate Compliance Enforcement, we returned \$17.42 to the State coffers.

