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DEPARTMENT OFFICIALS
JANUARY 2016

Nick Jordan
Secretary of Revenue

SECRETARIAT STAFF

Resource Management
Jim Conant, Director

Legal Services
David Clauser, General Counsel

Office of Policy and Research
Kathleen Smith, Director

Information Services
Kevin Cronister, Chief Information Officer

Audit Services
Mike Boekhaus, Audit Administrator

Chief of Staff
Matt Billingsley

Public Information Officer
Jeannine Koranda

DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control
LaVern Fields, Director
Bart Branyon, Chief Enforcement Officer

Division of Tax Operations
Steve Stotts, Director

Channel Management
Troy Ledbetter, Chief Channel Management Officer

Customer Relations
Andy Alkire, Chief Customer Relations Officer

Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer

Electronic Services
Andy Coultis, Chief Electronics Officer

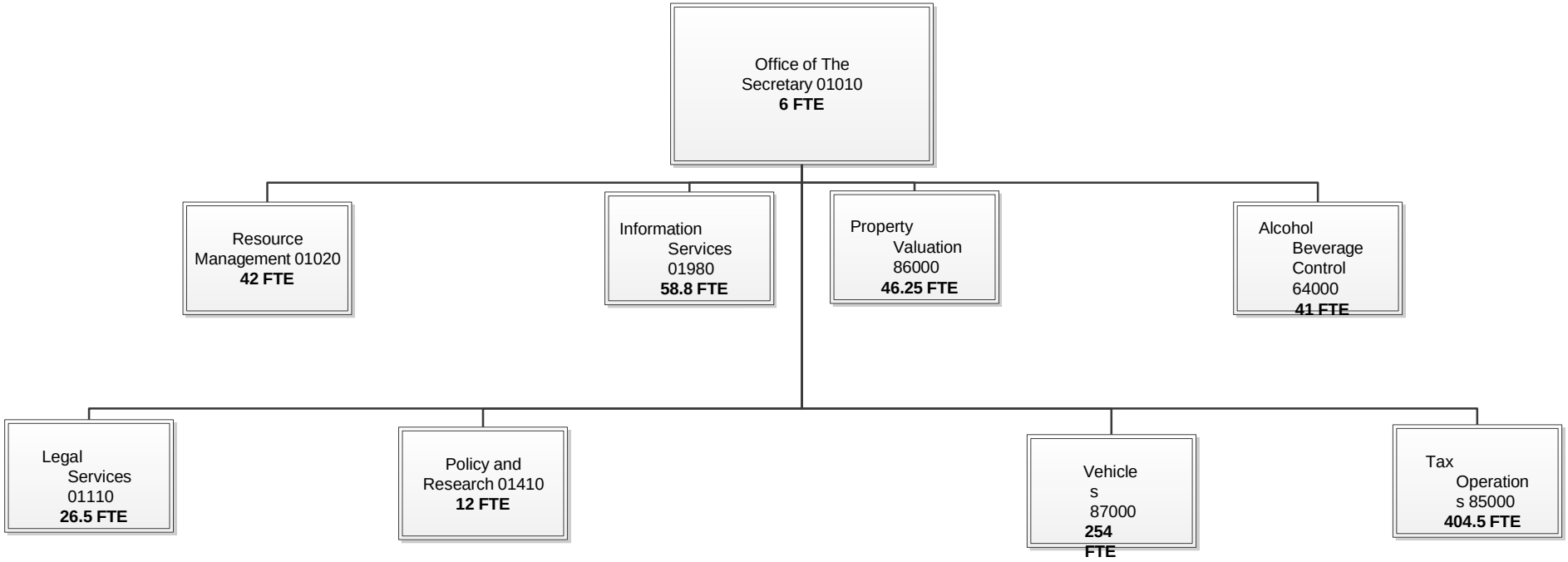
Division of Property Valuation
David Harper, Director
Roger Hamm, Deputy Director

Division of Vehicles
Lisa Kaspar, Director

Vehicle Services Managers
Mark Schemm, Titles and Registration
Deann Williams, Commercial Motor Vehicle
LeeAnn Phelps, Dealers Licensing and e-lien

Driver Services Managers
Breana Berroth, Driver Licensing
Kent Selk, Driver Licensing and CDL
Jessica Ross, Driver Solutions

Kansas Department of Revenue
Organization Chart
Fiscal Year 2016



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296-	7015
Collections	(785) 296-	6121
Human Resources	(785) 296-	3077
Property Valuation Division	(785) 296-	2365
Secretary of Revenue's Office	(785) 296-	3041
Taxation	(785) 368-	8222
Vehicles	(785) 296-	3601
Taxpayer Advocate	(785) 296-	2473
For registration to remit taxes:		
Sales, Use, Excise, Withholding	(785) 368-	8222
Billing and tax inquiries:		
Taxpayer Assistance Center for Topeka	(785) 368-	8222
Refund Information Line	1(800) 894-	0318
For audit inquiries:		
Audit Services Bureau	(785) 296-	7719
For legal inquiries:		
Legal Services Bureau	(785) 296-	2381
For revenue collection statistical inquiries:		
Office of Policy and Research	(785) 296-	3082
Department Regional Offices Telephone Numbers:		
Kansas City Metro Assistance Center	(913) 631-	0296
Wichita Audit Office	(316) 337-	6163
Wichita Collections Office	(316) 337-	6153
Wichita Assistance Center	(316) 337-	6140

Information - Department of Revenue	(785) 296-	3909
Bingo Tax	(785) 296-	6127
Cigarette and Tobacco Products	(785) 368-	8222
Commercial Motor Veh Office (CMVO)	(785) 296-	6541
Commercial Vehicle Central Permit	(785) 368-	6501
Corporate Income Tax	(785) 368-	8222
Dealer Licensing	(785) 296-	8385
Driver License Examination	(785) 296-	3963
Driver License Examination, Burlingame	(785) 266-	7380
Driver Medical/Vision	(785) 368-	8971
Driver Solutions	(785) 296-	3671
Drycleaning Envir Surcharge & Solvent Fee	(785) 368-	8222
Electronic Filing	(785) 296-	6993
Environmental Assurance Fee	(785) 368-	8222
Estate Tax	(785) 368-	8222
Fiduciary	(785) 368-	8222
Food Sales Tax Refund Unit	(785) 368-	8222
Homestead Tax Refund Unit	(785) 368-	8222
Individual Income Estimated Tax	(785) 368-	8222
Individual Income Tax	(785) 368-	8222
Intangibles Tax	(785) 368-	8222
Liquor Enforcement Tax	(785) 368-	8222
Liquor Drink Tax	(785) 368-	8222
Mineral Taxes	(785) 368-	8222
Motor Fuel Taxes	(785) 368-	8222
Sales and Use Tax	(785) 368-	8222
Sand Royalty	(785) 368-	8222
Tax Appeals Section	(785) 296-	8460
Tire Excise Tax	(785) 368-	8222
Transient Guest Tax	(785) 368-	8222
Vehicle Rental Excise Tax	(785) 368-	8222
Vehicle Titles and Registration	(785) 296-	3621
Water Protection Fee	(785) 368-	8222
Withholding Tax	(785) 368-	8222

FAX Numbers:

Alcoholic Beverage Control	(785) 296-	7185
Audit Services	(785) 296-	0531
Commercial Motor Veh Office (CMVO)	(785) 296-	6548
Commercial Vehicle Central Permit	(785) 296-	6558
Customer Relations-Business Segment	(785) 296-	2073
Customer Relations-Cigarette/Liquor	(785) 291-	3968
Customer Relations-Corporate	(785) 296-	2644
Customer Relations-IFTA/Motor Fuel Ref	(785) 296-	2703
Customer Relations-Misc Tax	(785) 291-	3968
Customer Relations-Motor Fuel	(785) 296-	4993
Customer Relations-Wage Earner	(785) 296-	8989
Driver Solutions	(785) 296-	6851
Driver License: Mission	(785) 432-	0199
Driver License: Topeka, Docking	(785) 296-	0691

Driver License: Topeka, Burlingame	(785) 296-	8277
Driver License: Wichita, Twin Lakes	(316) 821-	9921
Driver Medical Review	(785) 296-	5857
Human Resources	(785) 296-	1107
Kansas City Metropolitan Asssistance Center	(913) 631-	6215
Mineral Tax/Motor Fuel Tax	(785) 296-	4993
Policy and Research	(785) 296-	7928
Property Valuation Division	(785) 296-	2320
Secretary of Revenue & Secretariat	(785) 368-	8392
Taxation, Director's Office	(785) 296-	8974
Taxpayer Assistance	(785) 291-	3614
Titles and Registration	(785) 296-	3852
Wichita Audit Office	(316) 337-	6162
Wichita Collections Office	(316) 337-	6162

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2015

	Beer Per Gallon	**Wine Per Gallon**	**Cigarette Per Pack**	**Motor Fuel (Gasoline) Per Gallon**
Colorado	$0.08	$0.28	$0.84	$0.22
Iowa	$0.19	$1.75	$1.36	$0.22
Kansas	**$0.18**	**$0.30**	**$0.79**	**$0.2503**
Missouri	$0.06	$0.42	$0.17	$0.173
Nebraska	$0.31	$0.95	$0.64	$0.265
Oklahoma	$0.40	$0.72	$1.03	$0.17

Source: Federation of Tax Administrators January 2015

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	2009	2010	2011	2012	2013	2012-13 % change	Descending Rank 2012	Descending Rank 2013
Colorado	$41,158	$41,689	$44,183	$46,315	$46,897	1.3%	1	2
Iowa	$38,749	$39,033	$42,656	$44,014	$44,763	1.7%	3	3
Kansas	$38,769	$38,811	$42,098	$43,380	$44,417	2.4%	4	4
Missouri	$36,417	$36,606	$38,016	$39,933	$40,663	1.8%	6	6
Nebraska	$39,473	$39,926	$43,721	$45,914	$47,157	2.7%	2	1
Oklahoma	$34,659	$35,912	$38,980	$41,399	$41,861	1.1%	5	5
United States	$39,379	$40,144	$42,332	$44,200	$44,765	1.3%		

Per Capita Disposable Personal Income

	2009	2010	2011	2012	2013	2012-13 % change	Descending Rank 2012	Descending Rank 2013
Colorado	$37,516	$37,538	$39,272	$41,075	$41,137	0.2%	2	2
Iowa	$35,591	$35,802	$38,795	$39,766	$40,076	0.8%	3	3
Kansas	$35,299	$35,274	$37,956	$39,004	$39,660	1.7%	4	4
Missouri	$33,277	$33,480	$34,380	$36,060	$36,452	1.1%	6	6
Nebraska	$36,211	$36,493	$39,719	$41,454	$42,244	1.9%	1	1
Oklahoma	$31,853	$33,103	$35,480	$37,621	$37,736	0.3%	5	5
United States	$35,650	$36,296	$37,842	$39,414	$39,513	0.3%		

Disposable Personal Income as Percent of Personal Income

	2009	2010	2011	2012	2013
Colorado	91.2%	90.0%	88.9%	88.7%	87.7%
Iowa	91.9%	91.7%	90.9%	90.3%	89.5%
Kansas	91.0%	90.9%	90.2%	89.9%	89.3%
Missouri	91.4%	91.5%	90.4%	90.3%	89.6%
Nebraska	91.7%	91.4%	90.8%	90.3%	89.6%
Oklahoma	91.9%	92.2%	91.0%	90.9%	90.1%
United States	90.5%	90.4%	89.4%	89.2%	88.3%

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business"

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2013

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			Lowest	Highest	Single	Married	Dependents	S	M/J
Colorado	4.63%	1	--------Flat Rate---------		$3,900	$7,800	$3,900	na	na
Iowa	0.36%-8.98%	9	$1,494	$67,230	$40[a]	$80[a]	$40[a]	$1,900[d]	$4,670[d]
Kansas	**3.0%-4.9%**	**2**	$15,000[b]		$2,250	$4,500	$2,250	$3,000	$7,500
Missouri	1.5%-6.0%	10	$1,000	$9,001	$2,100	$4,200	$1,200	$6,100	$12,200
Nebraska	2.46%-6.84%	4	$2,400[b]	$27,001[b]	$126[a]	$252[a]	$126[a]	$6,100	$12,200
Oklahoma	0.5%-5.25%	7	$1,000[c]	$8,700[c]	$1,000	$2,000	$1,000	$5,950[e]	$11,900[e]

a - The personal exemption takes the form of a tax credit instead of a deduction.
b - For joint returns, taxes are twice the tax on half the couple's income.
c - The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from $2,000 to $15,000.
d - Some or all of federal income tax paid is allowed to be deducted from state taxable income.
e - Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

Source: *State Individual Income Taxes* , Federation of State Tax Administrators and *State Individual Income Tax Rates* , Tax Foundation

Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2014.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA definitions	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Abides by MTC and MO regulations	All income is presumed to be business income.	NA
Tax Base nonbusiness income	UDITPA definitions	Income not earned as part of a unitary business.	Any income other than business income.	Abides by MTC regulations	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
Tax Rate	4.63%	$0-25,000: 6% $25,001-100,000: 8% $100,001-250,000: 10% $250,001 or more: 12%	4% ≤$50,000 3.0% > $50,000	6.25%	$0-$100,000 5.58% $100,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2015 Multistate Corporate Tax Guide, Volume I and various state revenue department websites.

Comparison of Kansas and Selected States, Sales Tax Comparison

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2014.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.15%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	Monthly:Tax Liability>=$300/mo Quarterly:Tax Liability<$300/mo Annually:Tax Liability<$15/mo	Monthly:Tax due>$500/mo Quarterly:Tax due=$120 and $6,000/yr Annually:Tax Liability<$120/yr	Monthly:Tax Liability $3,200.01 to $32,000/year (more than $32,000/yr prepaid monthly) Quarterly:Tax Liability $80.01 - $3,200 of tax/year Annually:Tax Liability $80 or less/yr	Monthly:Tax Liability>=$500 sales tax/mo Quarterly:Tax Liability>$45 but <$500 sales tax/mo Annually:Tax Liability<$45 sales tax/qtr	Monthly:Tax Liability>$3,000/yr Quarterly:Tax Liability=$900-$3,000/yr Annually:<$900 sales/yr	Monthly:Tax Liability $25,000 avg sales tax for month remitted for prior fiscal year Semi-monthly: >$25,000 in sales tax liability Twice a year: $50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	Yes	Yes	Yes	Yes
Percent or range of rates for local sales tax	see www.revenue.state.co.us/pdf/drp1002.pdf	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, community improvement and transportation development districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

Source: 2015 Multistate Corporate Tax Guide, Volume II and various state revenue department websites.

Selected Kansas Tax Rates with Statutory Citation

								K.S.A.:
Bingo Tax								
Bingo faces	$0.002							
Retail price - Instant	1.00%							*eff 7/1/15* 75-5176
Car Line Tax/gross earnings		2.5%						79-907
Cigarette Tax	FY 15: Package of 20 - $0.79; Package of 25 - $0.99 FY 16: Package of 20 - $1.29; Package of 25 - $1.61							79-3310
	FY 17: $0.20 per milliliter of consumable material for electronic cigarettes							
Corporation Tax	total taxable income @	4.00%	plus	3.00%	surtax on taxable income over $50,000		7.000%	79-32,110
				(TY 11 and thereafter)				
Drycleaning								
Environmental Surcharge/gross receipts		2.5%						65-34,141
Solvent Fee (chlorinated)/gallon		$5.50						65-34,150
Solvent Fee (non-chlorinated)/gallon		$0.55						65-34-151
Drug Stamp Tax								79-5202
Marijuana:		Controlled Substance:						
Processed -	$3.50 per gram or portion of gram	Cont. Substance/gram or portion of gram-			$200/gram or portion of gram			
Wet Plant -	$0.40 per gram or portion of gram	Cont. Substance/50 dose unit or portion of unit-			$2,000/50 dose unit or portion of unit			
Dry Plant -	$0.90 per gram or portion of gram							
Environ. Fee/gallon petroleum product		$0.01	each of two funds has maximum and minimum limits					65-34,117
Individual Income Tax	TY 13			TY 14		TY 15		79-32,110
Tax Rates, Resident, married, joint			Tax Rates, Resident, married, joint			Tax Rates, Resident, married, joint		
taxable income not over $30,000 @ 3.0%			taxable income not over $30,000 @ 2.7%			taxable income not over $30,000 @ 2.7%		
taxable income over $30,000 @ $900 + 4.9% over $30,000			taxable income over $30,000 @ $810 + 4.8 over $30,000			taxable income over $30,000 @ $810 + 4.6% over $30,000		
Tax Rates, Resident, others			Tax Rates, Resident, others			Tax Rates, Resident, others		
taxable income not over $15,000 @ 3.0%			taxable income not over $15,000 @ 2.7%			taxable income not over $15,000 @ 2.7%		
taxable income over $15,000 @ $450 + 4.9% over $15,000			taxable income over $15,000 @ $405 + 4.8 over $15,000			taxable income over $15,000 @ $405 + 4.6% over $15,000		
Liquor Gallonage Tax								
Strong Beer and CMB/gallon		$0.18						41-501
Alcohol & Sprits/gallon		$2.50						41-501
Light Wine/gallon		$0.30						41-501
Fortified Wine/gallon		$0.75						41-501
Liquor Excise Tax (Drinking Establishments)		10.00%	Gross receipts					79-41a02
Liquor Enforcement (Liquor Stores)		8.00%	Gross receipts					79-4101
Mineral Tax								79-4217, 4219
Oil/gross taxable value		8.00%	with	3.67%	property tax credit			
Gas/gross taxable value		8.00%	with	3.67%	property tax credit			
Coal/ton		$1.00						
Motor Fuel Tax/per Gallon								
Regular Motor Fuel/gallon					$0.24			79-34,141
Gasohol/gallon					$0.24			79-34,141
Diesel/gallon					$0.26			79-34,141
LP-Gas/gallon					$0.23			79-34,141
E-85/gallon					$0.17			79-34,141
Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)					$0.24			79-34,141
Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)					$0.26			79-34,141
Trip Permits/each					$13.00/24 hr; $25.00/72 hr (eff 7/1/2006)			79-34,118
Oil Inspection Fee/barrel (50 gallons)		$0.015/barrel						55-426
Prepaid Wireless 911 Fee		1.06% per retail transaction						75-5133
Privilege Tax								
Banks	total net income @	2.25%	plus	2.125%	surtax on taxable income over $25,000		4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25%	surtax on taxable income over $25,000		4.50%	79-1108
Property Tax (State levy) Assessed Valuation			1.5 mills					76-6b01
State School District Finance Levy			20 mills					76-6b02
Sales and Use Tax								
State Retailers Sales Tax		6.15%	eff July 1 2013		6.5%	eff July 1, 2015		79-3603
State Compensating Use Taxes		6.15%	eff July 1 2013		6.5%	eff July 1, 2015		79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities							12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities							12-191
Sand Royalty/per ton		$0.15/ton						70a-102
Tire Tax/per tire (New Tires)		$0.25						65-3424
Tobacco Tax (wholesale price)		10.00%						79-3371
Vehicle Rental Excise Tax/gross receipts		3.5%	for rentals not exceeding 28 days					79-5117
Water Protection Fee/1,000 gallons		$0.032						82a-954
($0.03 is collected for the Kansas Water Office and $.002 is collected for H&E, K.A.R. 28-15-12.)								
Clean Drinking Water Fee/1,000 gallons		$0.030						82a-2101

FY 2015 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee	Fund Amount	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	*	State Charitable Gaming Reg Fu	*	*	*	75-5182
(Call and Instant Bingo)		*(eff. July 1, 2015)*	*	*	*	75-5182
Raffle License Fee	*	State Charitable Gaming Reg Fu	*	*	*	75-5175, 5182
Cigarette & Tobacco Taxes	*	State General Fund	*	*	*	79-3387
Commercial Vehicle Fee	*	State General Fund	*	*	*	8-143m
(Property Tax)	*	then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425i
Corporate Income	*	State General Fund	*	*	*	79-32,105
Drug Stamp Tax	*	State General Fund	*	*	*	79-5211
*	*	ıen, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
Drycleaning Envir Surchar	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
Drycleaning Solvent Fees	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
Environmental Assurance I	*	Above and Below Ground Petroleum Storage Tank Release Trust Funds		*	*	65-34,114
Individual Income	*	State General Fund	*	*	*	79-32,105
*	*	then Eff July 1, 2012, 2% of withholding goes to the Job Creation Program Fund		*	*	74-50,107
Liquor Gallonage Tax (d)	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			*	41-501
*	balance	State General Fund	*	*	*	41-501
Liquor Enforcement Tax		State General Fund	*	*	*	79-4108
Liquor Excise Tax	25%	State General Fund, then	*	*	*	79-41a03
*	70%	Local Alcoholic Liquor Fund	*	to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
*	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)		*	15th of Mar, June, Sept, Dec	79-41a03
Minerals (Severance) Tax	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 12.41%-distribution made in October)				79-4227
*	7%	County Mineral Production Tax	*	*	1st of Dec, March, June, Sept	79-4227
Oil Inspection Fee	2/3	State General Fund	*	*	*	55-427
*	1/3	Petroleum Inspection Fee Fund until $100,000 in SGF then all to Petroleum Inspection Fee Fund			*	55-427(d)(1)
Motor Fuel Taxes	$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fu		*	1st of Oct, Jan, April, July	79-34,161
*	$50 thousand/qrtr	Kansas Qualified Biodiesel Fuel Producer Incenti		*	*	79-34,156
*	$625 thousand/qrtr	County Equalization & Adjustment Fund		*	15th of Jan, April, July, Oct	79-3425c
*	*	33.63% Special City/County Highway Fund		*	*	79-34,142
*	*	66.37% State Highway Fund		*	*	79-34,142
Motor Vehicle Property Tax		County Treasurers	*	*	*	79-5109
*		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
*		*	1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Motor Veh Rental Excise T	*	Motor Vehicle Excise Tax Fund		*	*	79-5117
*	*	then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Prepaid Wireless 911 Fee	*	Local Collection Point Administ	*	*	*	75-5133
Privilege Tax	*	State General Fund	*	*	*	79-1112
Property Tax (Statewide	1 mill	Educational Building Fund	*	*	*	76-6b01, 76-6b02
Assessed Value)	.5 mill	Institutional Building Fund	*	*	*	76-6b04
Private Car Line Tax		Car Company Tax Fund	*	*	*	79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
*		State Water Plan Fund	25%	to counties and drainage districts, after expense	*	82a-309
*		*		2/3 of 50% is to drainage district on the river	yearly	82a-309
*		*		1/3 of 50% to other drainage districts in county	yearly	82a-309

FY 2015 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee		Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		*	FY15: 82.927% FY16: .83774%	State General Fund	*	79-3620, 3710
*		*	FY15: 17.073% FY16: .16226%	State Highway Fund	*	79-3620, 3710
Tires Excise Tax (New Tires)		Waste Tire Management Fund	*	*	*	65-3424
*		*	*	*	*	65-3424
Transient Guest	98%	County/City Transient Guest Ta	*	Counties/Cities Imposing Tax	at least quarterly	12-1694
*	2%	State General Fund	*	*	*	12-1694
*		*	*	*	*	12-1694
Water Protection Fee		State Water Plan Fund	*	*	*	82a-951, KAR 28-15-1
Clean Water Drinking Fee	95.3%	State Water Plan Fund	*	*	*	82a-2101
	4.7%	State Highway Fund	*	*	*	82a-2101
Vehicle Title and		County Treasurers	*	*	*	8-145, 8-145d
Registration Fees (b)		then remainder to State Highway Fund	& $3.50 per title to Kansas Highway Patrol Mtr Veh Fund		*	8-145
Vehicle Dealers	50%	Dealers and Mfgr Fee Fund	*	*	*	8-2425
Full-Privilege Plates	50%	County Treasurer Veh Lic Fee Fu	*	*	*	8-2524
Veh Dealers Regular Plates		State Highway Fund	*	*	*	8-2418
Driver License Fees (c)	37.5% class C &	*	*	*	*	8-267
*	20% classes A, B, M	*	*	*	*	8-267
*	& 20% CDL	State Safety Fund	*	*	*	8-267
*	20% class M	Motorcycle Safety Fund	*	*	*	8-267
*	$2 each CDL	Truck Driver Training Fund	*	*	*	8-267
*	balance	State Highway Fund	*	*	*	8-267
DUI Reinstatement Fee	26%	Alcohol Intoxication Program	12% Forensic Lab/Mat Fee Fund	33% Judicial Branch Nonjudicial Salary Adj		8-241
*	12%	Juvenile Detention Facility	17% Driving Under Influence Fund	*	*	8-241
Failure to Comply	50%	Vehicle Operating Fund	*	*	*	8-2110
Reinstatement Fee	37.5%	Alcohol Intoxication Program	*	*	*	8-2110
(collected by court)	12.5%	Juvenile Detention Facility	*	*	*	8-2110
DUI License Modification F	$100,000	Vehicle Operating Fund	*	*	*	8-1015
*	then	remainder to Community Corrections Supervisio		*	*	8-1015

Notes:

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

(b) County retains: 75¢ for each registration; $2 for each title; $5.00 registration service fee; and up to $15,000/year for extra compensation. (KSA 8-145)

$5 fee for registration of antique vehicles is retained (K.S.A. 8-167(b)). $3.00 of each title application goes to the VIPS/CAMA Technology Hardware Fund and after January 1, 2013, the $4 vehicles modernization surcharge credited to SHF. (KSA 145-d(1))

Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional $3.00 fee. All of this fee is deposited into the Repossessed Certificates of Title Fee Fund. (KSA 8 145-d(2))

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

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

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

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

County	Individual Income Tax Liability TY 13	Individual Income Tax Liability (Per cap) TY 13	Sales Tax FY 15	Sales Tax (Per cap) FY 15	Vehicle Property TY 14	Vehicle Property (Per cap) TY 14	Real/Personal Property TY 14	Real/Personal Property (Per cap) TY 14
Allen	$6,096,611	$465	$10,193,435	$790	$1,900,851	$147	$16,189,058	$1,254
Anderson	$3,935,771	$498	$4,304,108	$546	$1,051,599	$133	$12,611,650	$1,600
Atchison	$7,368,664	$440	$9,324,902	$565	$1,914,224	$116	$20,801,519	$1,260
Barber	$3,279,842	$663	$5,501,681	$1,123	$740,318	$151	$20,286,003	$4,143
Barton	$27,875,222	$1,013	$29,916,830	$1,092	$4,389,848	$160	$43,771,652	$1,598
Bourbon	$5,453,912	$367	$8,609,407	$583	$1,766,918	$120	$15,535,134	$1,052
Brown	$4,508,581	$451	$6,589,689	$671	$988,941	$101	$15,722,652	$1,602
Butler	$62,600,857	$951	$42,821,508	$647	$9,480,561	$143	$94,304,003	$1,424
Chase	$1,395,046	$517	$1,141,885	$424	$361,851	$134	$6,004,151	$2,230
Chautauqua	$1,382,657	$389	$1,523,493	$438	$563,870	$162	$5,856,389	$1,682
Cherokee	$5,777,425	$275	$7,510,750	$361	$1,998,484	$96	$16,871,579	$812
Cheyenne	$1,297,555	$482	$1,521,419	$565	$611,485	$227	$6,967,849	$2,587
Clark	$1,254,758	$572	$1,076,522	$502	$434,517	$203	$7,525,688	$3,510
Clay	$4,397,835	$523	$5,063,194	$609	$1,241,823	$149	$14,187,029	$1,706
Cloud	$4,007,242	$431	$7,747,052	$825	$1,395,506	$149	$14,737,188	$1,570
Coffey	$6,653,895	$791	$6,147,356	$729	$842,680	$100	$39,634,611	$4,700
Comanche	$1,071,159	$548	$2,025,862	$1,037	$320,867	$164	$8,163,172	$4,178
Cowley	$17,986,036	$497	$22,942,639	$638	$4,535,144	$126	$37,010,633	$1,029
Crawford	$17,965,042	$457	$26,590,555	$677	$3,928,754	$100	$31,929,145	$813
Decatur	$1,522,899	$520	$1,539,285	$529	$515,761	$177	$6,221,940	$2,140
Dickinson	$10,302,514	$525	$11,256,885	$580	$2,262,691	$117	$25,519,655	$1,316
Doniphan	$2,949,839	$376	$2,775,119	$352	$806,106	$102	$13,364,117	$1,697
Douglas	$79,101,382	$692	$93,289,788	$800	$11,103,240	$95	$151,756,719	$1,302
Edwards	$1,806,482	$613	$1,572,700	$519	$576,825	$190	$7,795,476	$2,573
Elk	$1,098,496	$414	$1,150,617	$427	$489,158	$182	$4,118,762	$1,529
Ellis	$19,981,504	$688	$40,501,183	$1,396	$3,102,871	$107	$43,751,050	$1,508
Ellsworth	$3,524,369	$551	$4,022,270	$629	$766,726	$120	$11,343,575	$1,775
Finney	$21,766,809	$587	$45,014,980	$1,211	$4,173,587	$112	$64,839,118	$1,744
Ford	$17,071,364	$490	$31,872,710	$916	$4,557,489	$131	$47,389,452	$1,362
Franklin	$15,072,504	$586	$17,138,195	$669	$3,246,577	$127	$31,367,085	$1,225
Geary	$9,758,459	$261	$25,247,709	$688	$2,633,132	$72	$33,876,071	$923
Gove	$1,358,782	$491	$2,964,430	$1,087	$425,070	$156	$8,880,492	$3,257
Graham	$1,517,944	$585	$2,536,025	$988	$383,252	$149	$9,427,029	$3,674
Grant	$4,830,146	$608	$5,488,250	$702	$823,945	$105	$25,244,029	$3,230
Gray	$4,390,159	$731	$3,204,953	$527	$1,169,420	$192	$11,297,020	$1,857
Greeley	$798,995	$619	$866,042	$666	$401,695	$309	$5,994,156	$4,607
Greenwood	$3,169,106	$493	$2,809,046	$444	$1,033,126	$163	$10,022,807	$1,584
Hamilton	$1,181,915	$453	$1,548,901	$595	$499,702	$192	$8,273,853	$3,179
Harper	$4,506,661	$769	$6,498,144	$1,117	$988,688	$170	$18,124,250	$3,115
Harvey	$23,933,880	$689	$23,274,097	$668	$3,798,209	$109	$36,362,653	$1,044
Haskell	$2,481,295	$599	$3,180,148	$775	$425,749	$104	$19,891,036	$4,844
Hodgeman	$1,082,337	$555	$868,266	$453	$375,093	$196	$8,496,255	$4,434
Jackson	$7,880,892	$590	$6,090,075	$450	$1,566,249	$116	$14,573,993	$1,076
Jefferson	$12,885,122	$685	$5,771,134	$306	$2,501,290	$133	$21,327,542	$1,131
Jewell	$1,216,319	$399	$1,095,767	$360	$646,110	$212	$7,405,691	$2,434
Johnson	$631,341,145	$1,114	$652,213,642	$1,136	$85,624,715	$149	$962,875,966	$1,677
Kearny	$2,643,322	$674	$1,790,698	$457	$580,079	$148	$18,027,969	$4,605
Kingman	$4,460,349	$569	$4,648,546	$604	$1,271,305	$165	$16,504,684	$2,144
Kiowa	$1,501,329	$595	$2,019,880	$804	$399,299	$159	$11,792,549	$4,693
Labette	$10,077,357	$482	$12,513,044	$597	$3,019,448	$144	$22,772,886	$1,086
Lane	$1,075,581	$625	$1,252,450	$742	$346,272	$205	$10,147,767	$6,015
Leavenworth	$40,534,344	$518	$37,142,707	$471	$8,561,425	$109	$73,720,746	$936
Lincoln	$1,471,320	$468	$1,307,636	$413	$479,742	$151	$6,869,772	$2,169
Linn	$4,993,460	$525	$5,653,866	$595	$1,201,894	$126	$22,639,945	$2,383
Logan	$1,827,868	$653	$2,875,402	$1,029	$440,705	$158	$8,870,459	$3,175

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

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

County	Individual Income Tax Liability TY 13	Individual Income Tax Liability (Per cap) TY 13	Sales Tax FY 15	Sales Tax (Per cap) FY 15	Vehicle Property TY 14	Vehicle Property (Per cap) TY 14	Real/Personal Property TY 14	Real/Personal Property (Per cap) TY 14
Lyon	$15,569,135	$465	$26,651,872	$802	$3,807,887	$115	$40,434,129	$1,217
Marion	$6,094,947	$499	$5,466,475	$448	$1,589,855	$130	$18,727,716	$1,534
Marshall	$6,654,617	$665	$8,002,969	$800	$1,468,402	$147	$17,436,107	$1,743
McPherson	$20,512,031	$694	$27,929,219	$955	$3,587,632	$123	$43,659,135	$1,493
Meade	$2,783,029	$641	$2,449,226	$562	$620,869	$142	$14,043,901	$3,223
Miami	$24,396,729	$743	$18,914,358	$576	$4,252,428	$130	$43,688,452	$1,331
Mitchell	$3,995,794	$626	$6,107,155	$972	$1,298,187	$207	$12,071,903	$1,921
Montgomery	$15,612,081	$455	$23,501,446	$690	$3,701,800	$109	$43,374,082	$1,273
Morris	$2,766,724	$482	$3,009,208	$528	$759,923	$133	$9,955,356	$1,747
Morton	$1,899,738	$604	$2,128,410	$684	$377,332	$121	$11,809,367	$3,797
Nemaha	$7,111,980	$700	$7,076,898	$697	$1,316,364	$130	$15,871,989	$1,564
Neosho	$8,258,092	$503	$11,812,151	$720	$2,496,519	$152	$26,613,082	$1,621
Ness	$2,056,388	$669	$4,634,110	$1,492	$555,267	$179	$13,523,162	$4,355
Norton	$2,662,371	$474	$3,597,984	$647	$801,192	$144	$8,508,304	$1,530
Osage	$9,042,784	$560	$5,194,431	$326	$2,099,910	$132	$18,978,946	$1,191
Osborne	$1,902,738	$498	$2,602,697	$693	$633,950	$169	$7,359,501	$1,959
Ottawa	$3,502,460	$580	$1,928,878	$318	$959,605	$158	$11,507,079	$1,897
Pawnee	$3,396,744	$487	$3,670,163	$531	$1,059,371	$153	$11,678,914	$1,689
Phillips	$2,835,982	$512	$3,414,979	$617	$1,012,335	$183	$8,796,192	$1,590
Pottawatomie	$15,011,387	$662	$28,465,636	$1,243	$1,899,650	$83	$44,003,825	$1,922
Pratt	$6,562,661	$664	$11,074,158	$1,124	$1,702,590	$173	$23,948,365	$2,431
Rawlins	$1,437,333	$555	$1,887,287	$730	$530,983	$205	$7,165,627	$2,773
Reno	$36,736,753	$572	$57,412,489	$900	$8,647,191	$136	$86,494,779	$1,356
Republic	$2,193,234	$455	$2,949,561	$614	$921,947	$192	$10,502,694	$2,187
Rice	$9,046,757	$904	$5,762,415	$575	$1,341,727	$134	$19,130,273	$1,910
Riley	$34,795,446	$462	$51,061,597	$679	$5,325,118	$71	$75,032,880	$998
Rooks	$3,069,116	$591	$4,618,121	$896	$758,104	$147	$13,474,080	$2,614
Rush	$1,710,362	$537	$1,476,492	$462	$533,757	$167	$8,096,373	$2,532
Russell	$4,005,722	$578	$5,535,534	$796	$1,231,334	$177	$18,292,968	$2,630
Saline	$36,577,309	$656	$65,538,355	$1,175	$6,070,554	$109	$66,787,341	$1,198
Scott	$5,118,669	$1,017	$4,310,816	$849	$983,950	$194	$14,692,680	$2,892
Sedgwick	$404,482,347	$800	$502,413,306	$987	$56,448,993	$111	$523,885,041	$1,030
Seward	$10,499,277	$449	$24,509,070	$1,044	$2,441,679	$104	$37,076,573	$1,580
Shawnee	$128,676,529	$720	$162,380,212	$910	$21,974,385	$123	$231,577,724	$1,298
Sheridan	$1,773,991	$695	$1,927,862	$759	$645,217	$254	$7,406,942	$2,917
Sherman	$2,940,327	$481	$6,705,890	$1,098	$851,546	$139	$10,527,662	$1,723
Smith	$1,789,249	$483	$2,262,353	$600	$863,240	$229	$8,892,851	$2,359
Stafford	$2,371,233	$544	$2,608,985	$607	$662,415	$154	$13,510,251	$3,144
Stanton	$1,595,741	$727	$1,307,076	$619	$548,089	$260	$12,256,238	$5,806
Stevens	$3,979,166	$684	$4,614,329	$795	$700,492	$121	$24,006,123	$4,138
Sumner	$13,878,825	$588	$12,734,632	$541	$3,065,937	$130	$34,131,825	$1,451
Thomas	$4,768,877	$600	$11,177,593	$1,416	$1,389,996	$176	$17,616,194	$2,232
Trego	$1,739,043	$584	$2,572,919	$887	$516,097	$178	$9,823,293	$3,385
Wabaunsee	$4,495,093	$638	$2,092,398	$298	$978,530	$139	$11,270,407	$1,605
Wallace	$802,952	$512	$1,023,370	$680	$343,660	$228	$6,100,649	$4,051
Washington	$3,467,391	$616	$2,601,273	$465	$944,057	$169	$12,201,194	$2,180
Wichita	$3,222,767	$1,470	$1,382,771	$635	$524,153	$241	$6,459,015	$2,968
Wilson	$4,163,711	$457	$4,379,410	$485	$1,032,305	$114	$10,571,522	$1,171
Woodson	$1,562,171	$485	$1,507,951	$478	$549,729	$174	$6,236,361	$1,975
Wyandotte	$58,028,296	$362	$124,253,658	$769	$18,649,655	$115	$193,604,534	$1,198
Total	$2,225,973,433	$769	$2,544,187,025	$876	$365,140,794	$126	$4,171,809,276	$1,437

Selected 2015 Enacted Kansas Legislation

Amnesty

House Bill 2109 authorizes a tax amnesty for penalties and interest relative to certain delinquent taxes provided such taxes are paid in full from September 1, 2015, to October 15, 2015. The amnesty applies to privilege, income, estate, cigarette, tobacco products, liquor enforcement, liquor drink, severance, state sales, state use, local sales, and local use taxes. The amnesty is limited to penalties and interest applied to liabilities associated with tax periods ending on or before December 31, 2013.

Cigarette Tax

House Bill 2109 increases the cigarette tax by $0.50 per pack (from $0.79 to $1.29 per pack) on July 1, 2015. An inventory tax equivalent to the rate increase is applicable for all cigarettes on hand as of July 1 and is due and payable by October 31.

The bill creates a new tax, effective July 1, 2016, on the privilege of selling or dealing electronic cigarettes at a rate of $0.20 per milliliter of consumable material and a proportionate tax on all fractional parts thereof.

Gambling

House Bill 2155 creates the Kansas Charitable Gaming Act (Act) and amends the Kansas Lottery Act. The Act includes changes to the Bingo Act and creates new law concerning the regulation of charitable raffles. The bill also makes participation in fantasy sports leagues legal by including such sports leagues in the list of exceptions to the definition of what constitutes an illegal bet.

Income Tax

Senate Bill 270 decelerates individual income tax rate reductions scheduled for future years. The tax year 2015 rates of 2.7 percent for the bottom tax bracket and 4.6 percent for the top tax bracket will now remain in effect through tax year 2017. The rates are set at 2.6 percent and 4.6 percent for tax year 2018. A special formula that could provide additional income tax rate relief as early as tax year 2021 is amended to relax the current trigger (2 percent growth in most State General Fund [SGF] tax receipts) to 2.5 percent plus a further adjustment to account for growth in certain Kansas Public Employee Retirement System expenditures.

A special low-income exclusion provision will become applicable in tax year 2016 that generally eliminates all positive income tax liability for single filers with taxable income of $5,000 or less, and for married taxpayers filing jointly with taxable income of $12,500 or less.

House Bill 2109 changes the Kansas itemized deductions retroactive to January 1 (the start of tax year 2015). With the exception of charitable contributions, mortgage interest, and property taxes paid, all Kansas itemized deductions are repealed. The current changes in the percentage that may be deducted ("haircuts") being phased in for mortgage interest and property taxes paid relative to the amount that otherwise is allowed for federal income tax purposes is accelerated such that the final 50 percent haircut currently scheduled for tax year 2017 is effective immediately for tax year 2015. (Charitable contributions remain fully deductible for Kansas taxpayers able to itemize at the state level, as under current law.)

The bill restores, effective for tax year 2015, a tax credit that previously had been available for certain individual development account (IDA) contributions. That credit had been discontinued beginning in tax year 2013, pursuant to repeal in 2012 legislation.

The Rural Opportunity Zone (ROZ) program, which provides an income tax exemption and the repayment of certain student loans for certain individuals who establish residency in selected

counties, is extended for five additional years. The program had been scheduled to sunset in tax year 2017 but now will not sunset until tax year 2022.

The bill creates a special subtraction modification from federal adjusted gross income in calculating Kansas adjusted gross income for the net gain from the sale of Christmas trees.

The legislation requires an individual claiming a tax credit to have a valid Social Security number for the entire taxable year for which the tax credit is claimed. An exception to this requirement is provided for military spouses in the case of married taxpayers filing jointly.

The bill revises, effective for tax year 2015, an income tax subtraction modification for certain pass-through non-wage business income to require that guaranteed payments from businesses are counted as income in determining Kansas adjusted gross income.

Liquor Tax

House Bill 2223 makes changes to several different areas of law concerning alcoholic liquor: infusing alcohol with flavors or other ingredients; citations issued for violations of the Liquor Control Act and the Club and Drinking Establishment Act; powdered alcohol; automated wine devices; eligibility to obtain a liquor license; consumption of alcohol at the State Capitol and on unlicensed premises; allowing distributors to provide samples; vineyard permits; notification requirements for catered events; the consumption of alcoholic liquor on public property at events catered by a licensed caterer; the location of liquor retailers, microbreweries, microdistilleries, and farm wineries; temporary permits for the Kansas State Fair; and farmers' market sales permits.

Property Tax

Senate Bill 91 provides a property tax exemption for the life of property that is actually and regularly used to generate electricity using renewable energy resources or technologies if the facility files an application for an exemption or received a conditional use permit on or before December 31, 2016.

Senate Bill 270 states that beginning in 2018, cities and counties are prohibited from adopting, absent mandatory elections, portions of their budgets funded with revenues from certain property tax increases. Generally, cities and counties in 2018 will be authorized to increase property taxes at the rate of inflation plus for a number of other exempt purposes (including costs associated with new infrastructure, certain property taxes levied for bonds and interest, certain road construction costs, special assessments, costs associated with federal or state mandates, and payment of judgments) prior to the triggering of the election mandate.

Sales Tax

Senate Bill 270 increases the statewide sales tax and use tax rate from 6.15 percent to 6.50 percent on July 1, 2015.

State Government

Senate Bill 109 creates the Kansas Disaster Utilities Response Act. The bill relieves requirements for out-of-state businesses and employees to register, file, or remit state or local taxes and/or be subject to state licensing or registration normally required.

Selected 2015 Enacted Kansas Legislation

Motor Vehicle Legislation

House Bill 2109 requires the Department of Revenue to mail a copy of motor vehicle registration applications to owners, including all information required to register and pay by return mail. Counties are authorized to conduct mailings these requirements on their own as an alternative to the state procedure.

Miscellaneous

Senate Bill 101 amends the Kansas Transportation Network Company (TNC) Services Act (Act), enacted in 2015 House Sub. for SB 117, which became effective on publication in the Kansas Register on May 14, 2015. The bill modifies the definition of a TNC; makes changes to the required actions by a TNC prior to permitting an individual to act as a driver on its digital network by removing language regarding local and national criminal background check requirements on the Kansas Bureau of Investigation (KBI) and eliminating the requirement that the individual provide proof of comprehensive and collision insurance coverage for personal vehicles subject to a lien; replaces the list of events outlined in current law disqualifying an individual as a TNC driver with an expanded list of disqualifying events; modifies language regarding the disclosure provided by a TNC to its TNC drivers in the prospective drivers' written terms of service with regard to lienholders' interests; requires a TNC driver to ensure the insurance coverage required by a lienholder on a vehicle used to provide TNC services is in effect; and removes obsolete language referencing an undefined Commission.

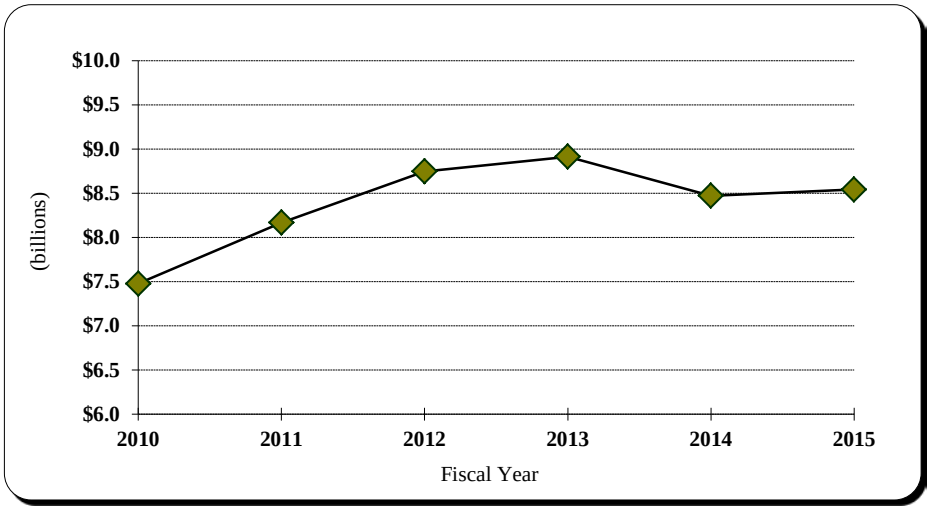
House Bill 2331 makes changes to laws concerning eligibility for concealed carry licenses and to statutes concerning local regulation of firearms and ammunition.

House Bill 2391 revises the Kansas Civil Service Act. To the existing list of unclassified positions specified in the Act, the bill adds persons in newly hired positions, including any employee who is rehired into a position and any current employee who voluntarily transfers, or is voluntarily promoted or demoted, into an unclassified position.

Source: Kansas Legislative Research Summary of Legislation

Total Department of Revenue Collections before Refunds

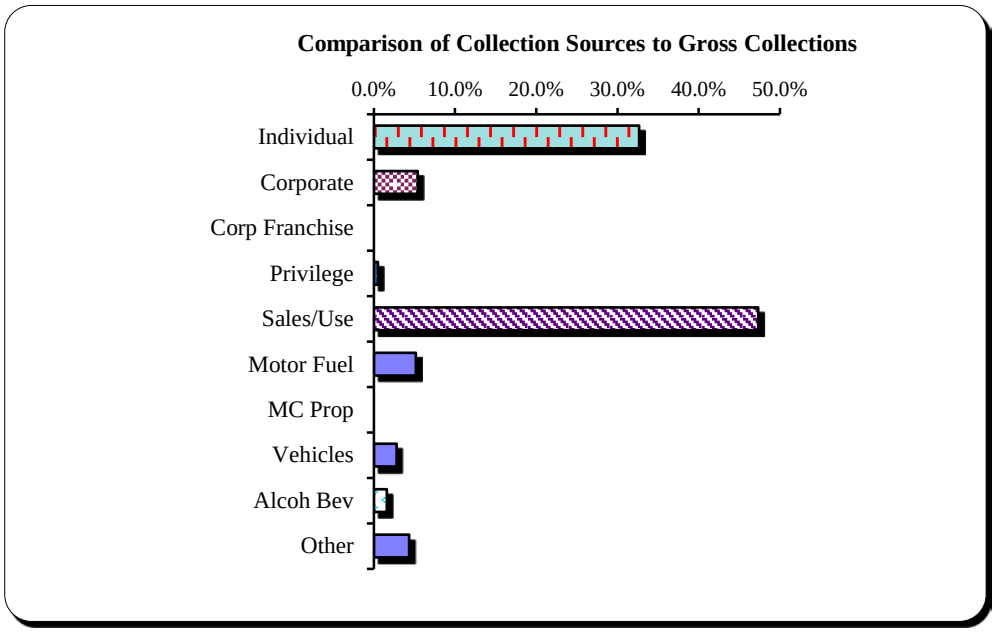
Total Department of Revenue Collections (before refunds) increased by .8% compared to the prior fiscal year.



Fiscal Year	Total Collections	Percent Change
2010	$7,477,367,527	-4.2%
2011	$8,167,864,688	9.2%
2012	$8,747,136,568	7.1%
2013	$8,914,449,498	1.9%
2014	$8,471,295,164	-5.0%
2015	$8,542,289,348	0.8%

Gross Total Collections and by Source

Collections by Department of Revenue

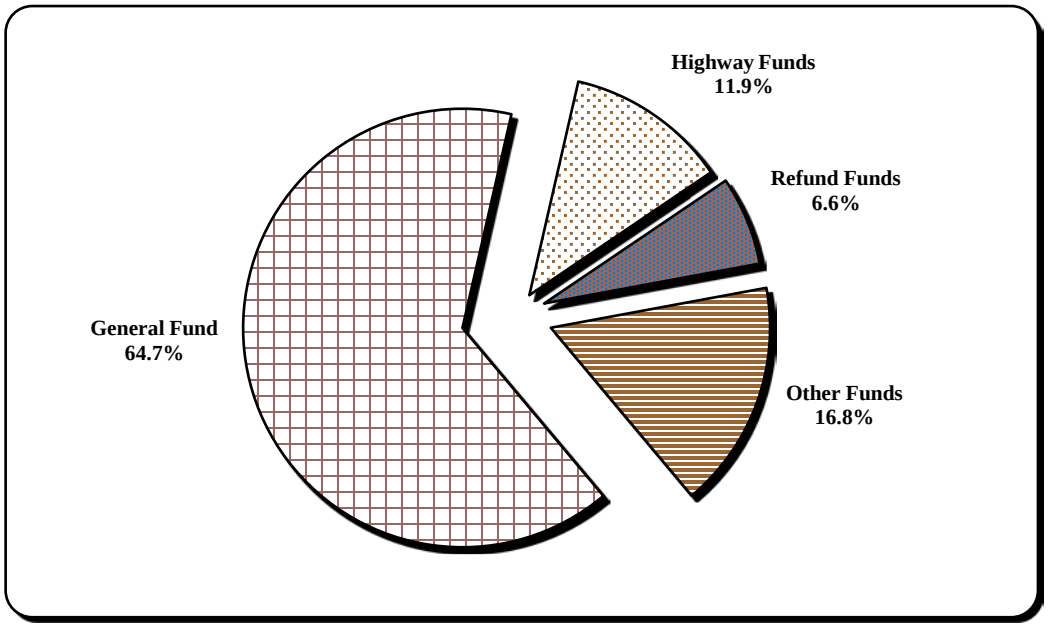


Source	Fiscal Year 2014	Fiscal Year 2015	Percent Change	Percent of FY2015 Total
Individual Income Taxes	$2,813,793,878	$2,790,713,922	-0.8%	32.7%
Corporate Income Taxes	$446,224,255	$461,315,382	3.4%	5.4%
Corporate Franchise Tax*	$13,279	$727,700	NA	NA
Privilege Taxes	$35,349,684	$43,217,307	22.3%	0.5%
State and Local Sales and Use Taxes	$3,932,921,341	$4,043,251,703	2.8%	47.3%
Motor Fuel Taxes	$445,481,748	$443,326,042	-0.5%	5.2%
Property Taxes: Commercial Vehicle F	$30,715,379	$11,164,604	NA	NA
Division of Vehicles	$234,646,359	$239,340,747	2.0%	2.8%
Alcoholic Beverage Control	$131,874,258	$136,898,761	3.8%	1.6%
Other Taxes and Fees	$400,274,983	$372,333,180	-7.0%	4.4%
Total	$8,471,295,164	$8,542,289,348	0.8%	100.0%

*Corporate Franchise Tax repealed effective Tax Year 2011; Motor Carrier Property Tax repealed and replaced with Commercial Vehicle Fee effective Janu

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

Total Department of Revenue Collections by Distribution to Fund



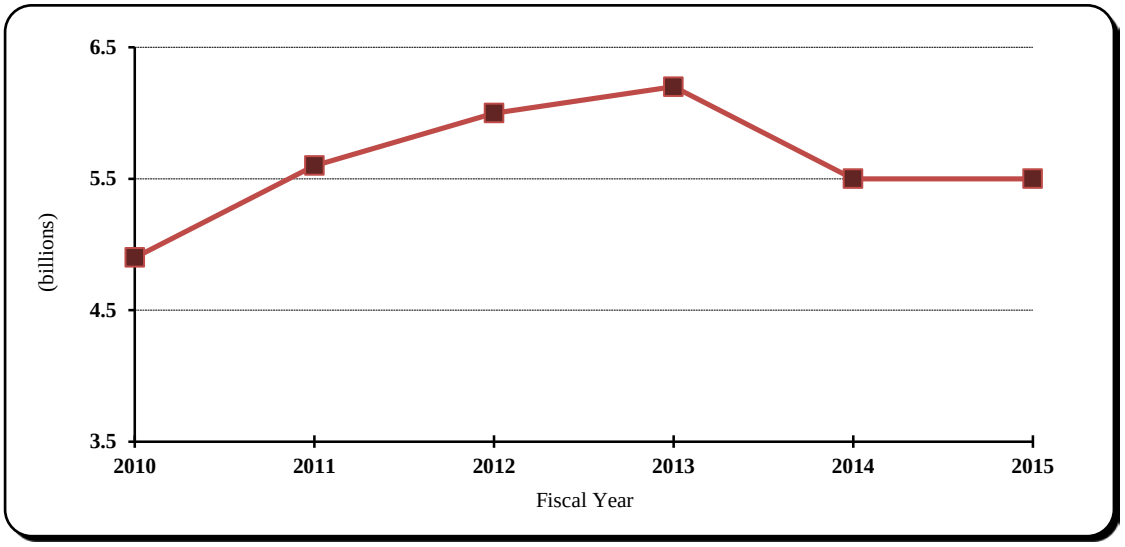
Fund	Fiscal Year 2014	Fiscal Year 2015	Percent Change	Fiscal Year 2015 Percent Total
State General Fund	$5,456,042,771	$5,526,841,954	1.3%	64.7%
All Highway Funds	$985,396,672	$1,019,927,759	3.5%	11.9%
All Refund Funds	$632,952,727	$560,042,832	-11.5%	6.6%
Other Funds	$1,396,902,994	$1,435,476,803	2.8%	16.8%
Total	$8,471,295,164	$8,542,289,348	0.8%	100.0%

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

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

Collections by Department of Revenue

Fiscal Year 2015 State General Fund Collections increased by 1.3% compared to the prior fiscal year.



General Fund Collections by Source

Source	Fiscal Year 2014	Fiscal Year 2015	Percent Change
Commercial Vehicle Fees *	$35,708,282	$11,144,646	NA
Individual Income Tax	$2,218,238,893	$2,277,540,835	2.7%
Corporate Income	$399,383,241	$417,399,546	4.5%
Corporate Franchise Tax**	($139,933)	$650,237	NA
Privilege	$32,438,777	$40,545,772	25.0%
Estate Tax***	$175,867	$0	NA
Sales Tax	$2,102,239,461	$2,132,776,805	1.5%
Use Tax	$344,016,851	$352,175,950	2.4%
Alcoholic Beverage Taxes, Fees, Fines	$98,577,950	$103,112,945	4.6%
Cigarette/Tobacco Tax	$97,812,727	$96,302,538	-1.5%
Mineral Tax	$125,758,100	$93,213,026	-25.9%
Other ****	$1,832,555	$1,979,654	8.0%
Total	$5,456,042,771	$5,526,841,954	1.3%

*Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

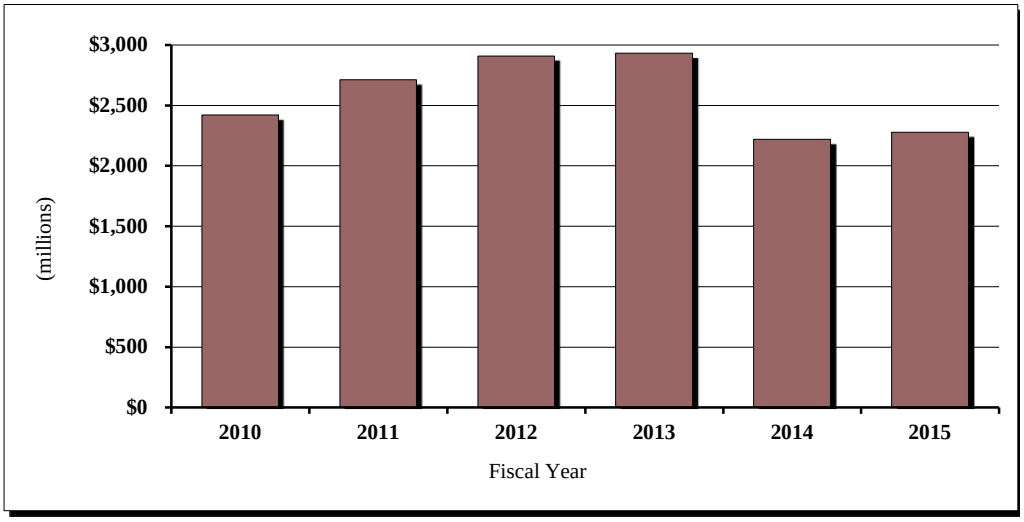
** Corporate Franchise Tax was repealed effective Tax Year 2011.

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

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

Individual Income Tax Amount to the State General Fund after Refunds

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

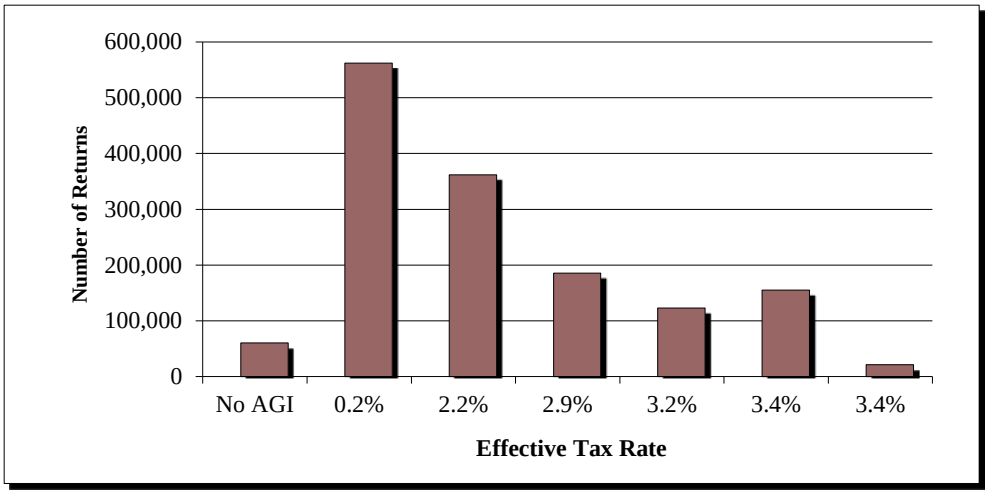


Fiscal Year	Amount Collected	Percent Change
2010	$2,418,208,421	(9.8%)
2011	$2,709,716,820	12.1%
2012	$2,908,027,441	7.3%
2013	$2,931,167,870	0.8%
2014	$2,218,238,893	-24.3%
2015	$2,277,540,835	2.7%

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	Per Return 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

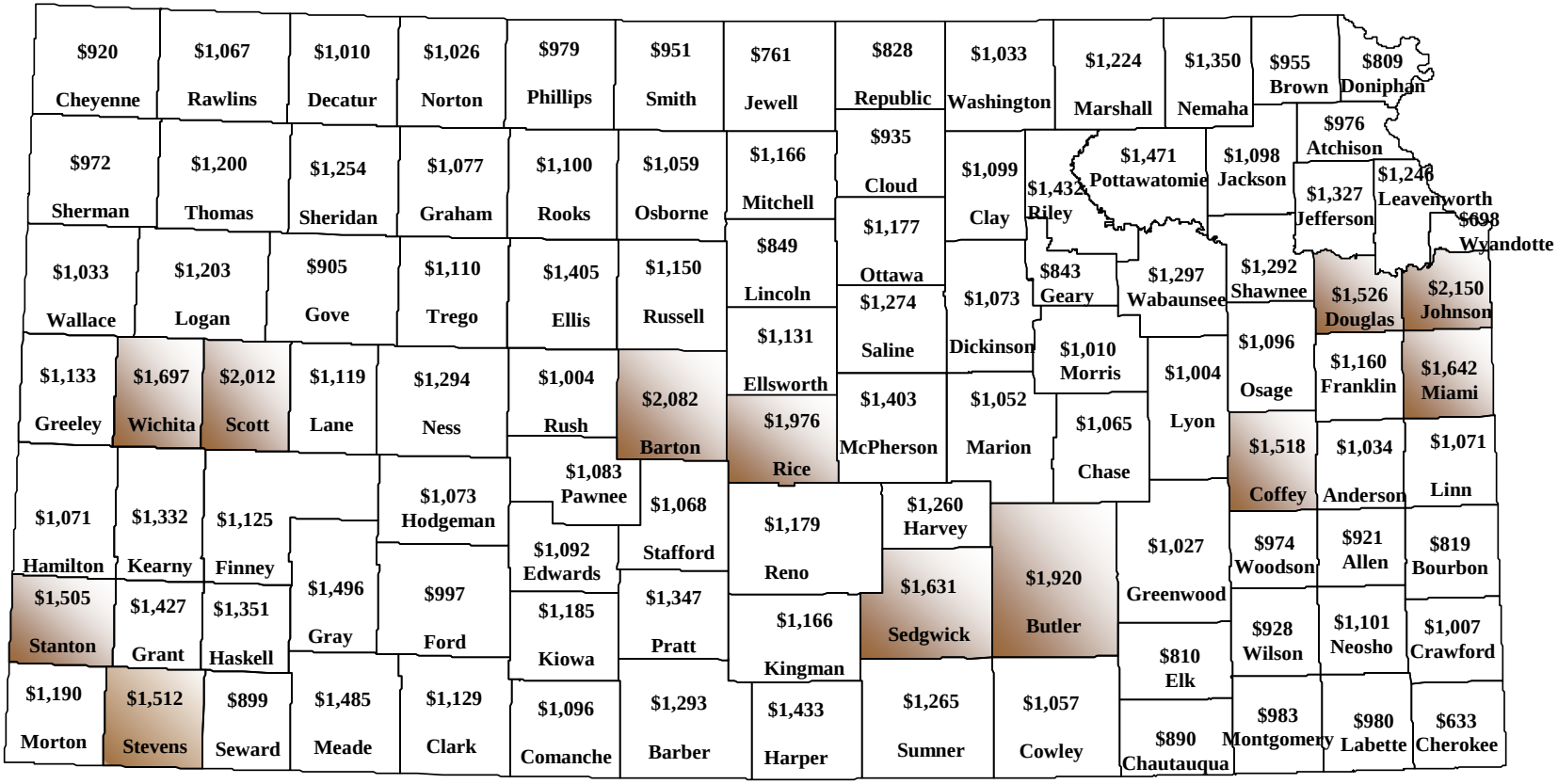
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Per Return 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	47,603	$3,060,508,230	$134,992,975		$2,836	
Total Residents	1,469,265	$75,982,208,933	$2,225,973,433	87.3%	$1,515	
Non-Residents	340,848	$86,279,420,099	$323,290,298	12.7%	$948	
All Taxpayers	1,810,113	$162,261,629,032	$2,549,263,731	100.0%	$1,408	

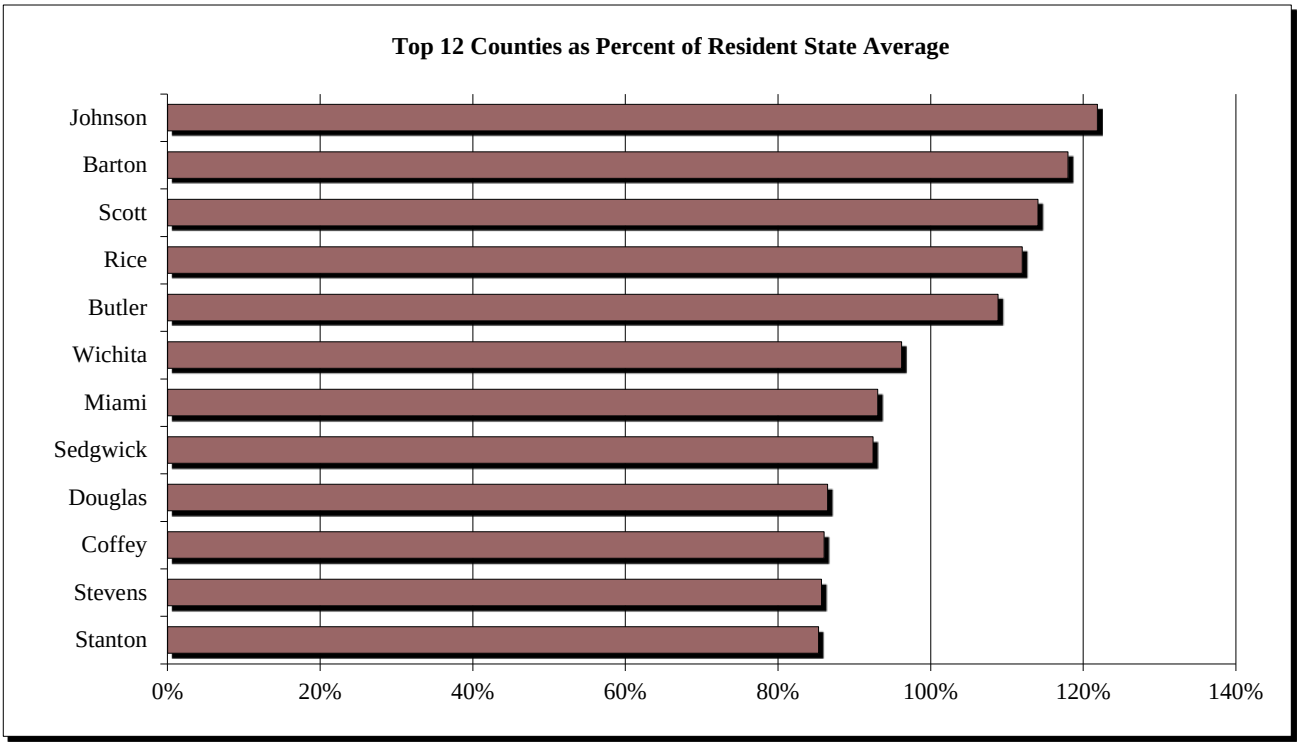
Individual Income Tax Liability Tax Year 2013

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



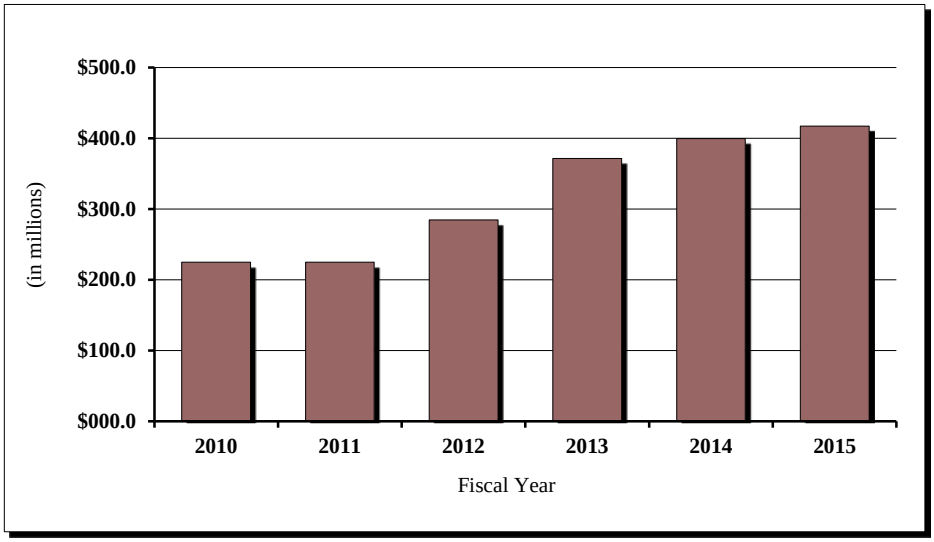
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year



Top 12 Counties	Average Tax Liability	Rank	Top 12 Counties as a Percent of Resident Average
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%
Average Kansas Residents	$1,764		100%

Corporate Income Tax Amount to the State General Fund after Refunds

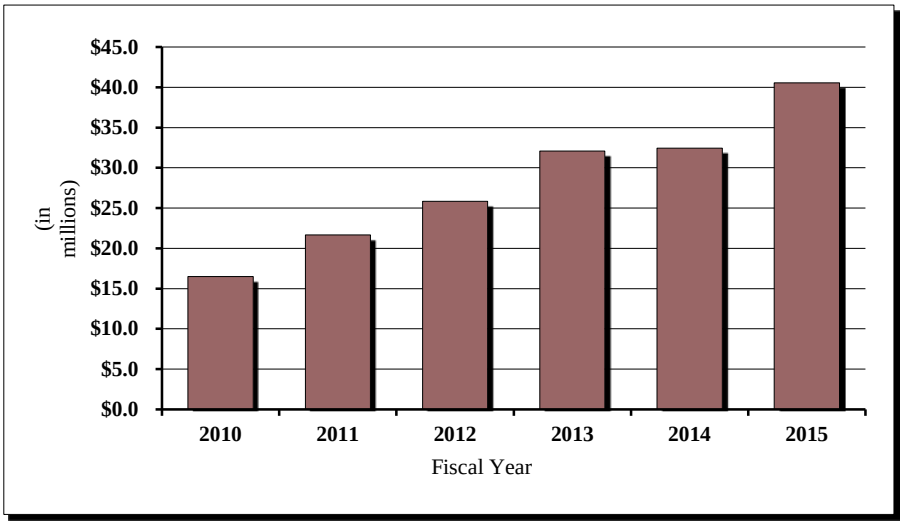
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



Fiscal Year	Amount Collected	Percent Change
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.



Fiscal Year	Amount Collected	Percent Change
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

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
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	685	2.6%	$288,846,099	93.0%
Total	26,316	100.0%	$310,669,166	100.0%

Bank Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	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	125	33.7%	$18,237,326	86.9%
Total	371	100.0%	$20,978,341	100.0%

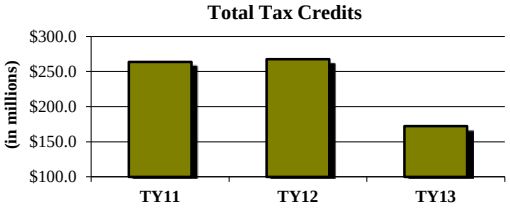
Savings and Loan Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	10	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	12	40.0%	$5,156,379	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 acitivity. 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 Osawatomie Kansas, or within one mile of the city limits of any such cities as long as the buisness is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the business facility and is limited to $100,000 per taxpayer.

Disabled Access Credit - $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 stateowned historic site or an organization which is exempt from federal icome taxation pursuant to Section 50(c)(3) of the federal internal revenue code of 1986, which such organization owns and operates an historic site, to be used for the purpose of restoration, preservation or operation of such state-owned historic site or historic site of the establishment or maintenance of an endowment to provide for the future stability of such state-owned historic site or historic site shall be allowed a credit equal to 50% of the contribution, gift, or donation. The amount of the credit shall not exceed $2500 for any one taxpayer in any taxable year.

Individual Development Account Credit - 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.

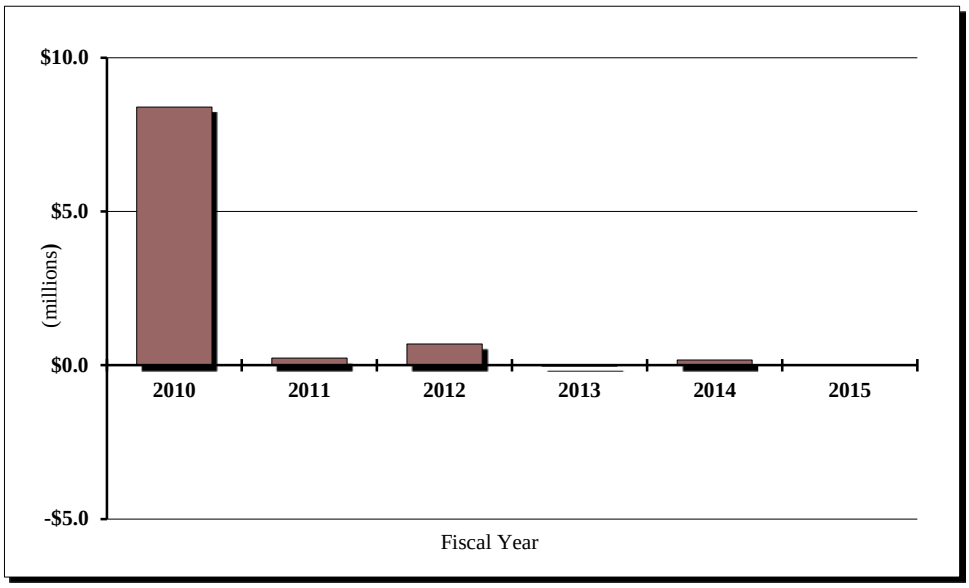
Telecommunications Credit - $1,117,379
K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/01.
A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 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.

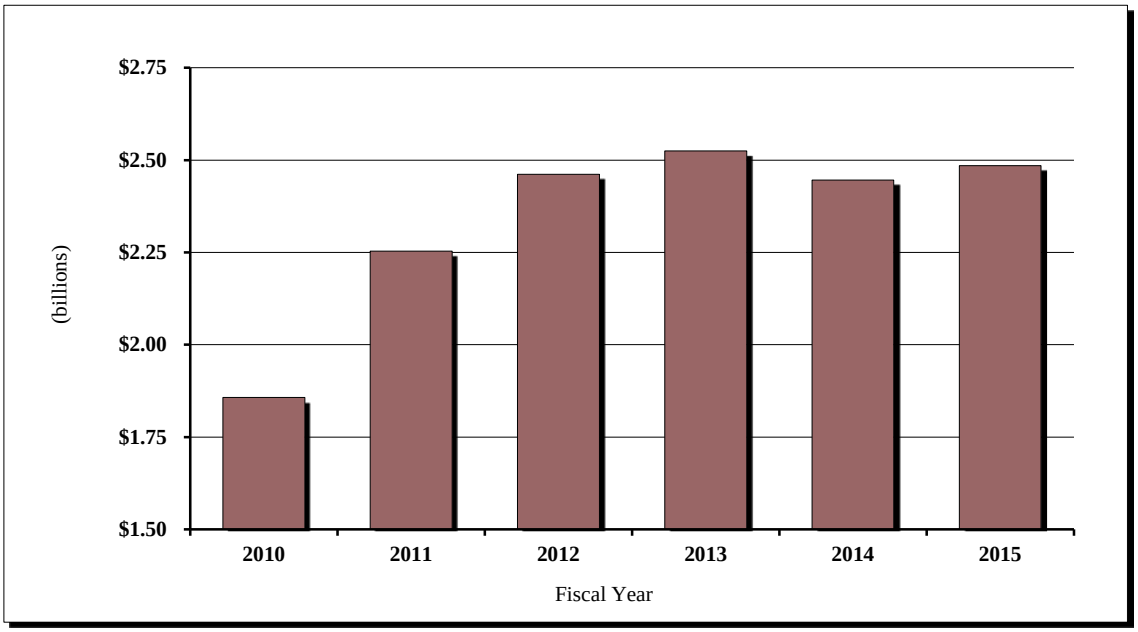


Fiscal Year	Amount Collected	Percent Change
2010	$8,396,051	-62.7%
2011	$229,122	-97.3%
2012	$694,306	NA
2013	($21,722)	NA
2014	$175,867	NA
2015	$0	NA

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 Ju1y 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.



Fiscal Year	State Sales	State Use	State Total	Percent Change
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

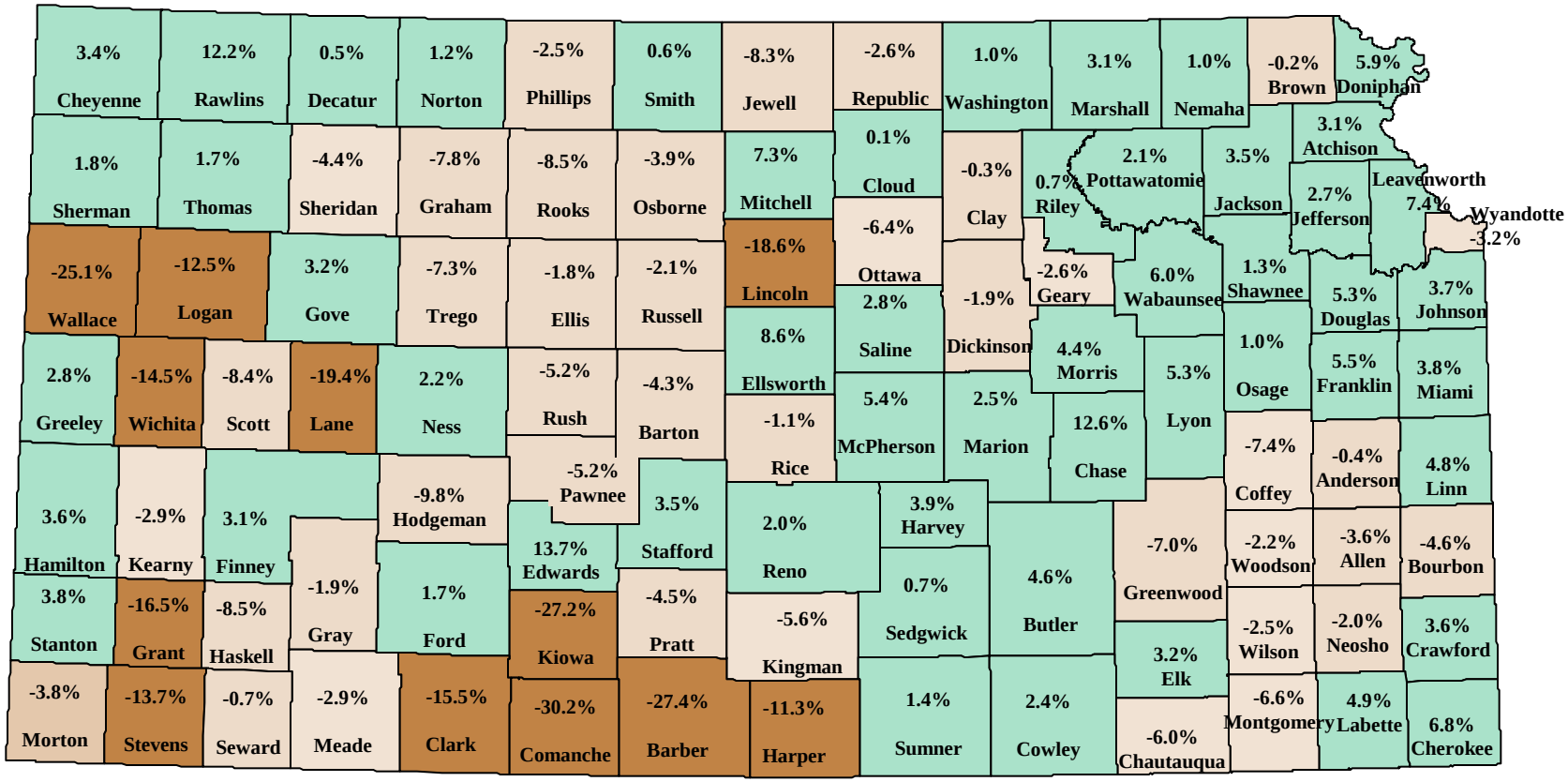
County	FY2014	FY2015	Percent Change	FY2014 Per Capita	FY2014 PC Rank	FY2015 Per Capita*	FY2015 PC Rank*
McPherson	$26,505,209	$27,929,219	5.4%	$896	26	$955	20
Meade	$2,522,825	$2,449,226	-2.9%	$581	68	$562	76
Miami	$18,226,897	$18,914,358	3.8%	$555	76	$576	72
Mitchell	$5,689,300	$6,107,155	7.3%	$892	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.

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

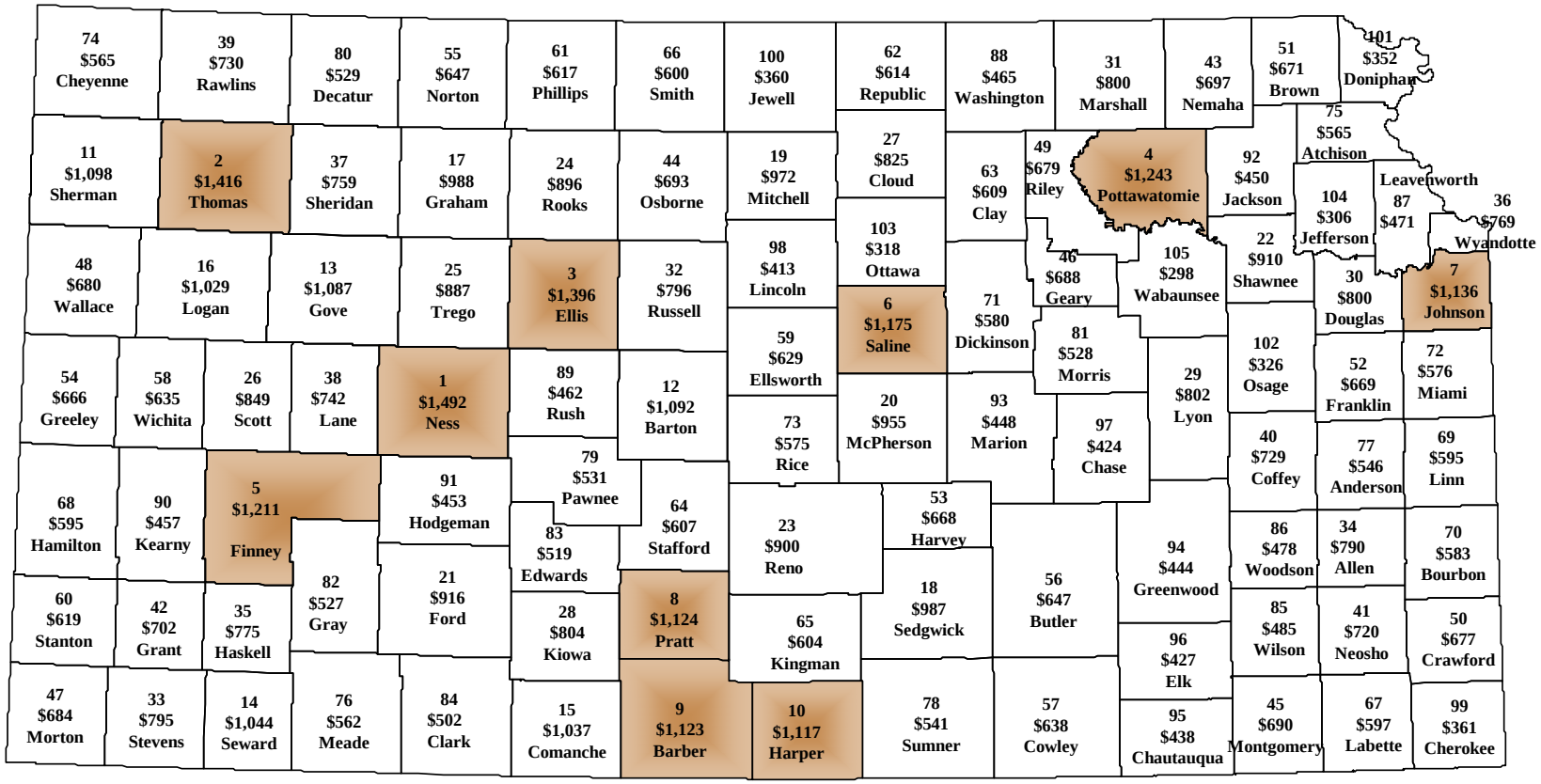


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 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).

North American Industry Classification		FY 2014		FY 2015	Percent Change
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 & Applicance 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).

North American Industry Classification		FY 2014		FY 2015	Percent Change
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).

North American Industry Classification		FY 2014		FY 2015	Percent Change
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

	Sales Tax			Use Tax		
County/City	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	$149,776.92	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	$3,604.97	#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

	Sales Tax			Use Tax		
County/City	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%
Claflin	$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

	Sales Tax			Use Tax		
County/City	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

	Sales Tax			Use Tax		
County/City	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%
Osawatomie	$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%

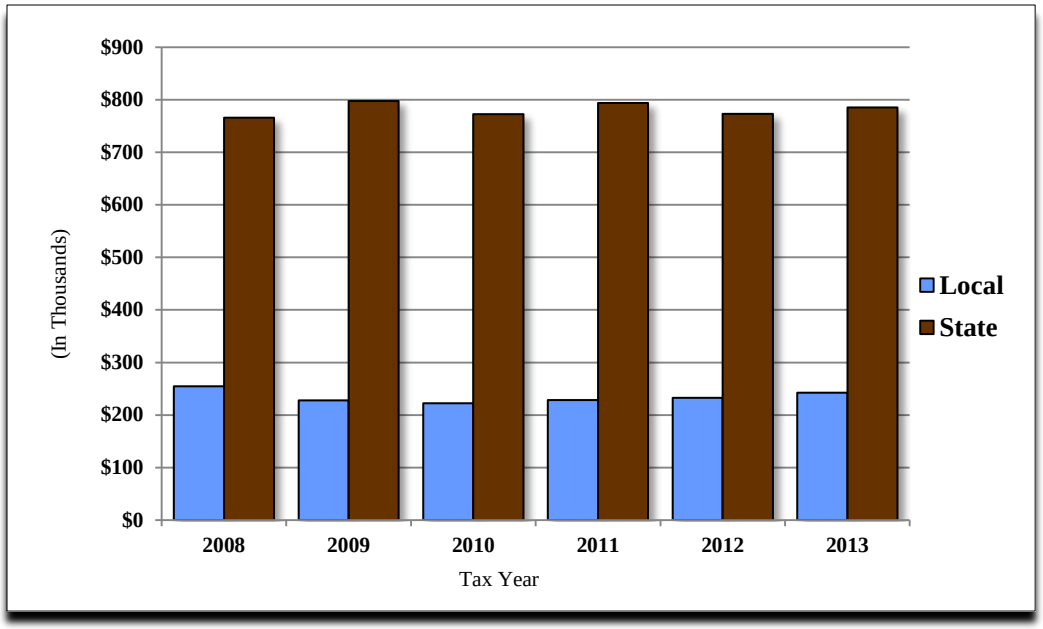
Local Sales and Use Tax Collections Issued for FY 2014 and FY 2015

	Sales Tax			Use Tax		
County/City	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%
Ulysses	$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 Reservior	$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.

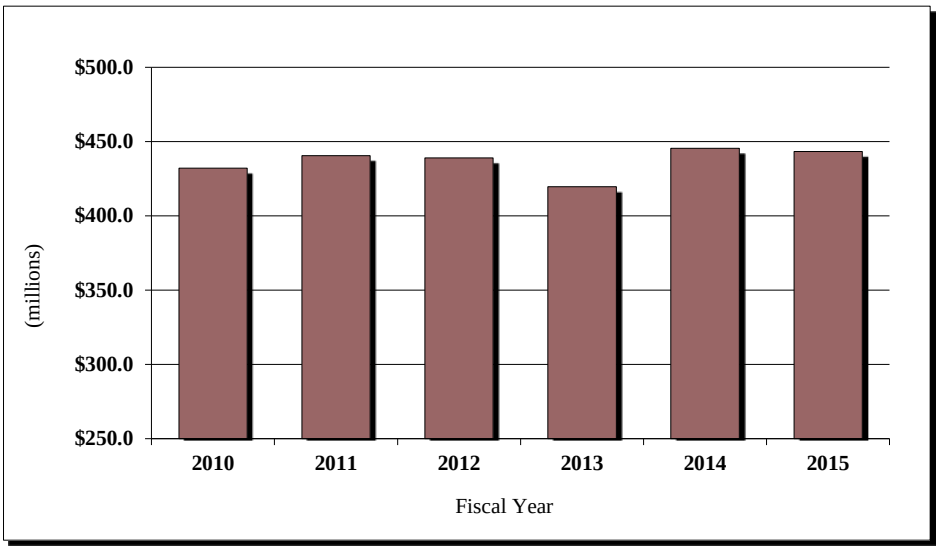
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and



Tax Year	Amount Collected Local Use Tax	Amount Collected State Use Tax	Amount Collected Total	Percent Change
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.



Fiscal Year	Gross Collections	Percent Change
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%

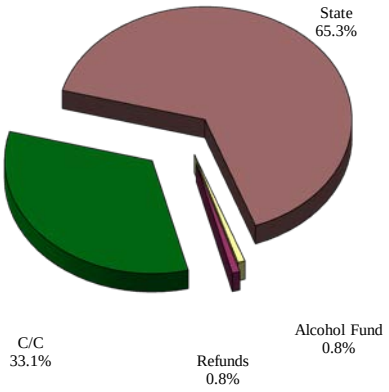
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year 2014	Fiscal Year 2015	Percent Change
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	$313,273	$340,027	8.5%
Total (Gross)	$445,481,748	$443,326,042	(0.5%)

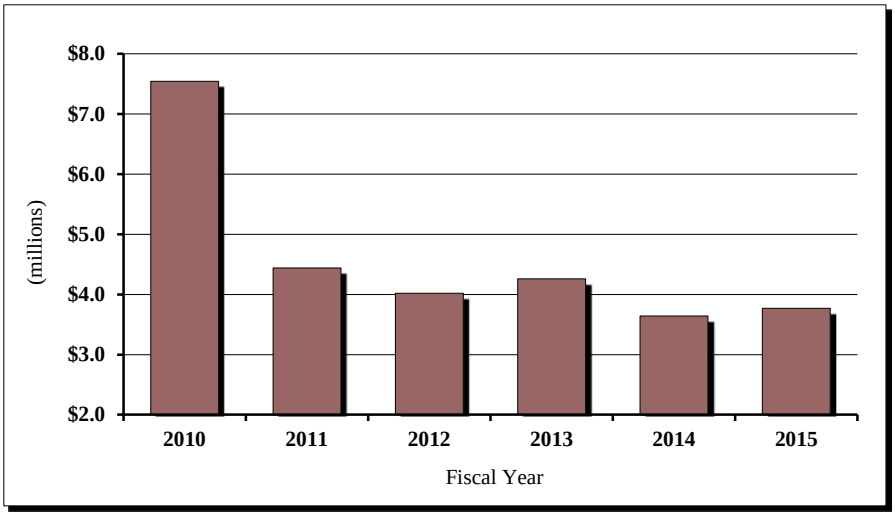
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

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



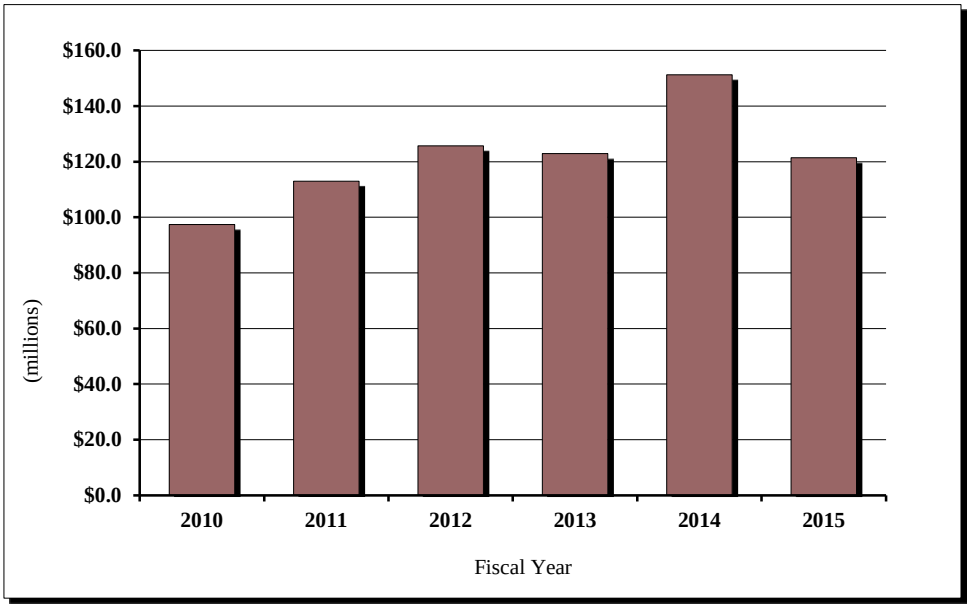
Motor Fuel Refund Amounts

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.



Fiscal Year	Amount Refunded	Percent Change
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%

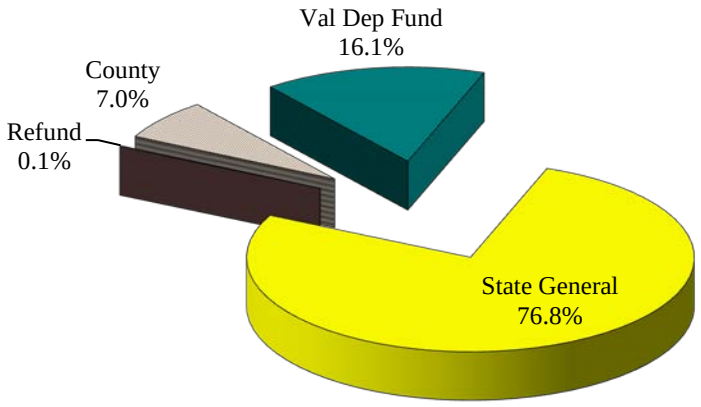
Gross (before Refunds) Mineral Tax Collections by Product



Fiscal Year	Oil	Natural Gas	Total	Total Percent Change
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

Rank	County	Number Barrels	Rank	County	Number Barrels	Rank	County	Number Barrels
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	Geary	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			

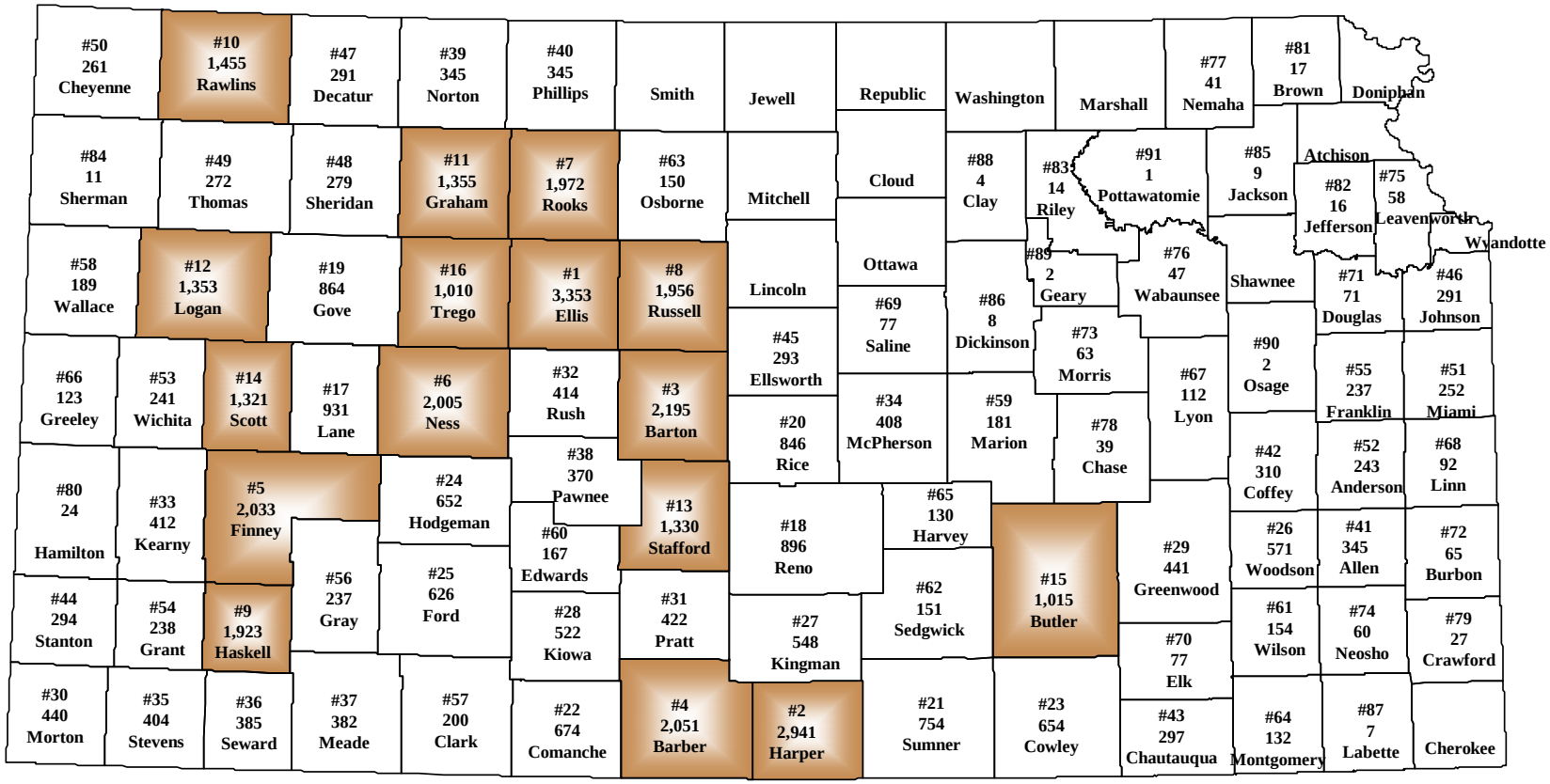
Oil Production, Calendar Year 2014

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2014. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety-one of the State's one hundred and five counties produced oil. Ellis County, with 3.4 million barrels, was the top producer. There were 16 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 29.3 million barrels was 59.2% of the statewide total production of 49.5 million barrels. Details of this map are contained in page 54 of this report.

Legend: Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)



Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2014

Calendar Year 2014: January, 2014 through December, 2014

Rank	County	MCF	Rank	County	MCF	Rank	County	MCF
1	Stevens	33,859,177	41	Allen	182,186	81	Lyon	0
2	Grant	28,892,853	42	Cowley	148,532	82	Marshall	0
3	Barber	27,703,622	43	Bourbon	113,189	83	Miami	0
4	Kearny	24,921,661	44	McPherson	110,047	84	Mitchell	0
5	Harper	24,403,111	45	Chase	67,571	85	Nemaha	0
6	Haskell	17,018,042	46	Johnson	59,786	86	Norton	0
7	Finney	15,650,060	47	Wallace	54,537	87	Osage	0
8	Morton	14,857,874	48	Ness	48,865	88	Osborne	0
9	Stanton	11,891,904	49	Wichita	44,714	89	Ottawa	0
10	Seward	11,829,781	50	Morris	39,518	90	Phillips	0
11	Comanche	9,752,715	51	Leavenworth	28,197	91	Pottawatomie	0
12	Neosho	8,588,181	52	Linn	22,491	92	Rawlins	0
13	Wilson	8,081,911	53	Sedgwick	17,850	93	Republic	0
14	Montgomery	7,532,763	54	Elk	10,380	94	Riley	0
15	Kingman	6,648,039	55	Woodson	10,159	95	Rooks	0
16	Hamilton	4,358,031	56	Anderson	2,399	96	Russell	0
17	Meade	4,203,971	57	Atchison	0	97	Saline	0
18	Labette	3,289,273	58	Brown	0	98	Shawnee	0
19	Cheyenne	2,967,940	59	Butler	0	99	Sheridan	0
20	Ford	2,726,291	60	Cherokee	0	100	Smith	0
21	Kiowa	2,688,485	61	Clay	0	101	Thomas	0
22	Clark	2,186,547	62	Cloud	0	102	Trego	0
23	Reno	1,891,131	63	Coffey	0	103	Wabaunsee	0
24	Greeley	1,525,171	64	Crawford	0	104	Washington	0
25	Edwards	1,278,562	65	Decatur	0	105	Wyandotte	0
26	Sumner	1,252,038	66	Dickinson	0			
27	Gray	973,712	67	Doniphan	0			
28	Sherman	965,799	68	Douglas	0		**TOTAL MCF GAS**	**287,641,919**
29	Pratt	831,142	69	Ellis	0			
30	Pawnee	763,316	70	Franklin	0			
31	Stafford	536,829	71	Geary	0			
32	Rush	390,412	72	Gove	0			
33	Rice	317,792	73	Graham	0		Counties producing	
34	Barton	314,165	74	Greenwood	0		over 10 million MCF	211,028,085
35	Marion	308,795	75	Jackson	0		Percent Total	73.4%
36	Hodgeman	275,482	76	Jefferson	0			
37	Chautauqua	262,429	77	Jewell	0			
38	Harvey	258,293	78	Lane	0			
39	Scott	254,462	79	Lincoln	0			
40	Ellsworth	229,736	80	Logan	0			

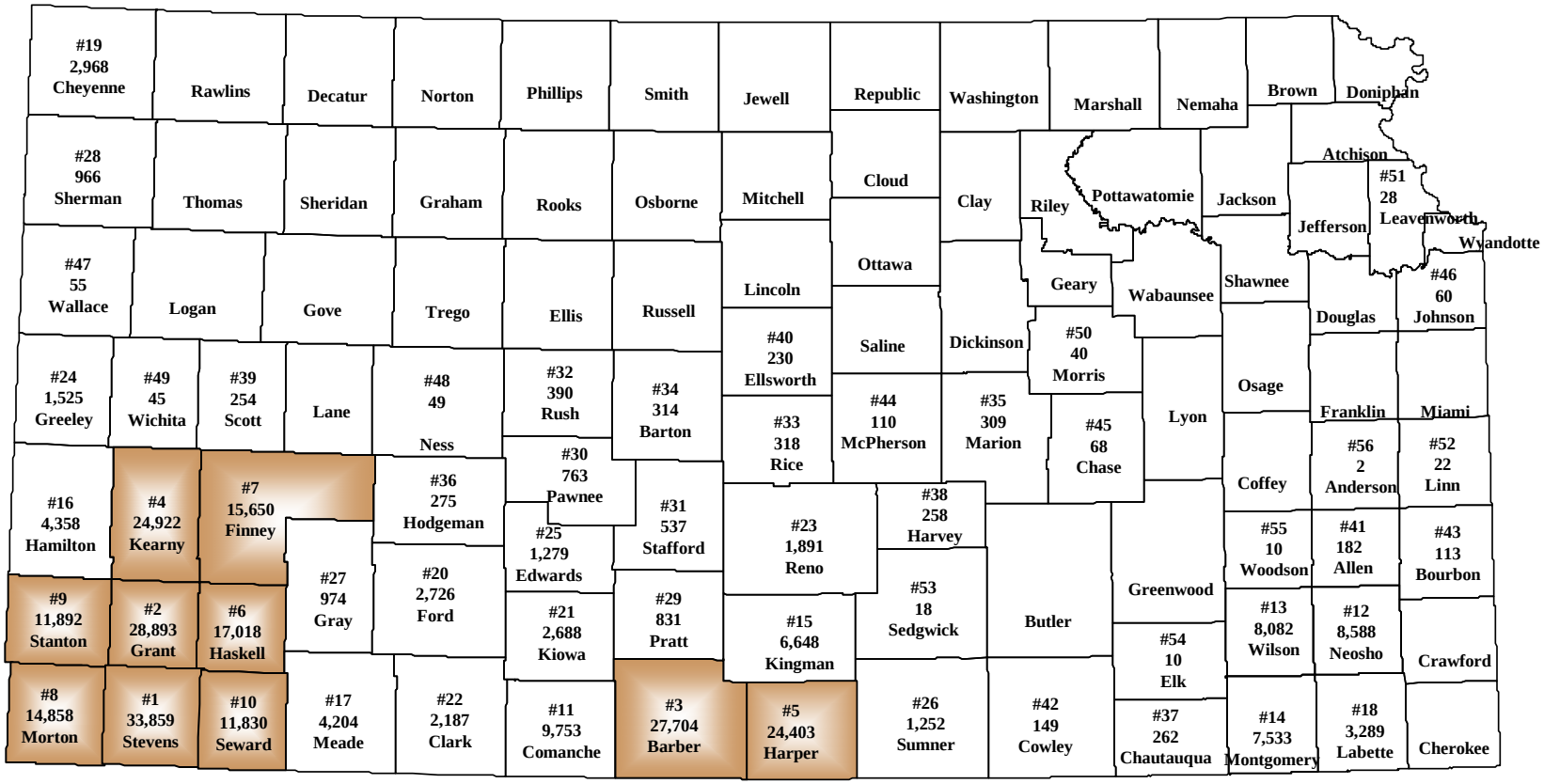
Gas Production, Calendar Year 2014

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.

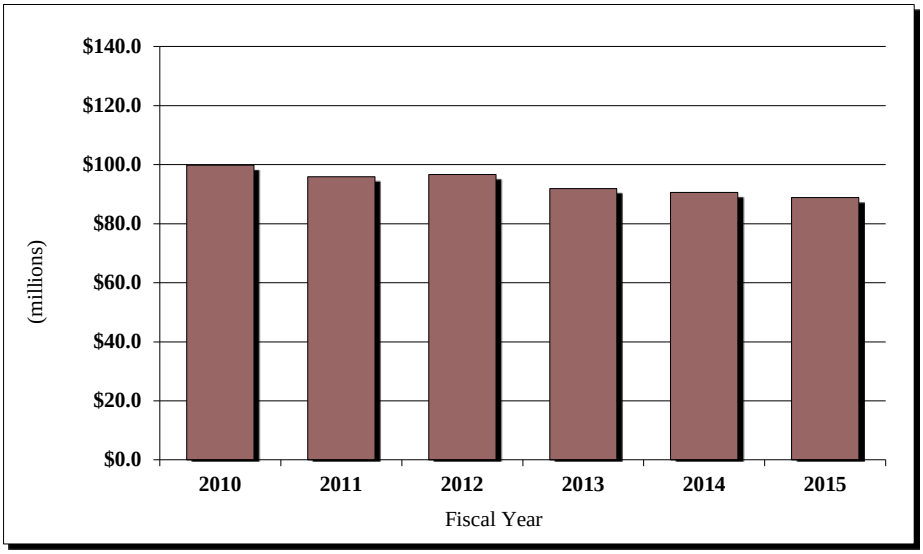
Legend: Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

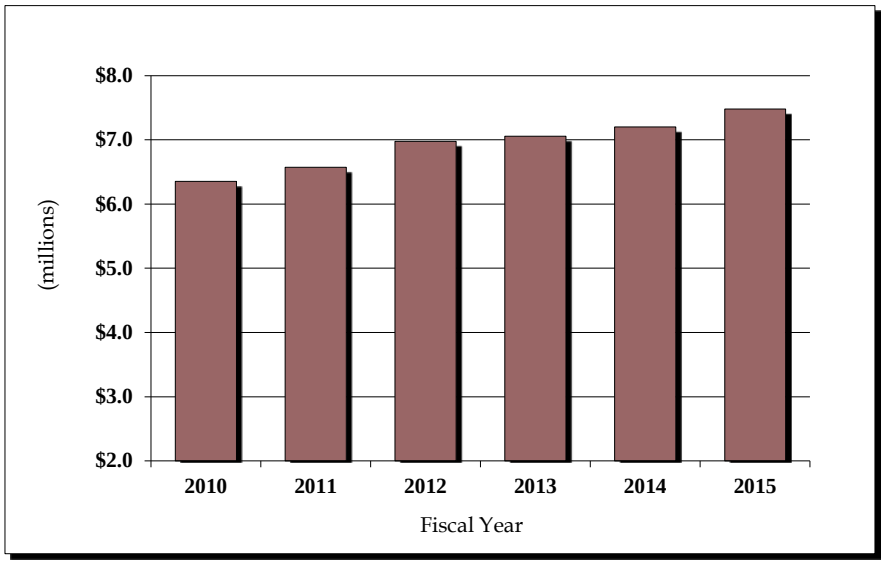
The cigarette tax is paid upon the purchase of tax stamps. In Fiscal Year 2003, the tax rate increased from 24 cents per pack to 79 cents per pack.



Fiscal Year	Amount Collected	Percent Change
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

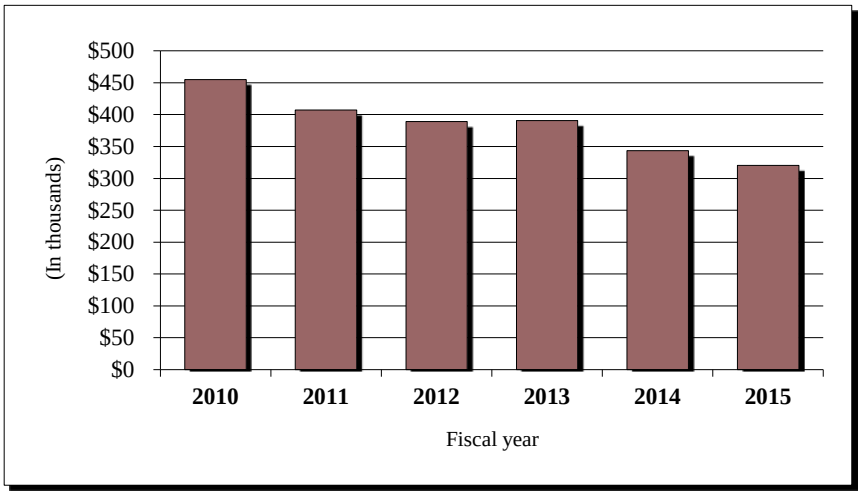
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



Fiscal Year	Amount Collected	Percent Change
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



Fiscal Year	Amount Collected	Percent Change
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

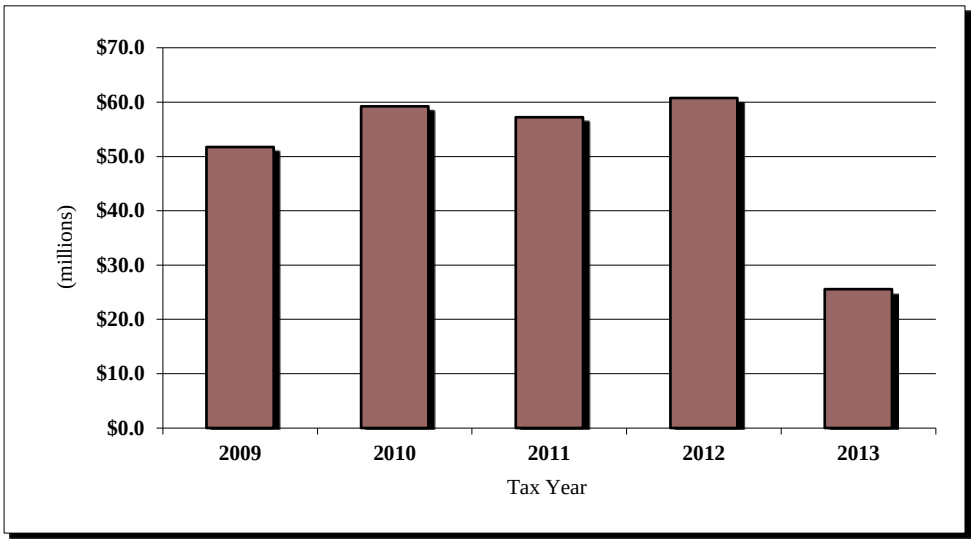
Food Sales Tax Refund Law

Claimants with a modified Kansas Adjusted Gross Income of:

TY 09: $0 - $15,950 or $15,951 - $31,900 qualify for a refu $84 or $41 respectively
TY 10: $0 - $17,500 or $17,501 - $35,000 qualify for a refu $90 or $45 respectively
TY 11: $0 - $17,700 or $17,701 - $35,400 qualify for a refu $91 or $46 respectively
TY 12: $0 - $18,350 or $18,351 - $36,700 qualify for a refu $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

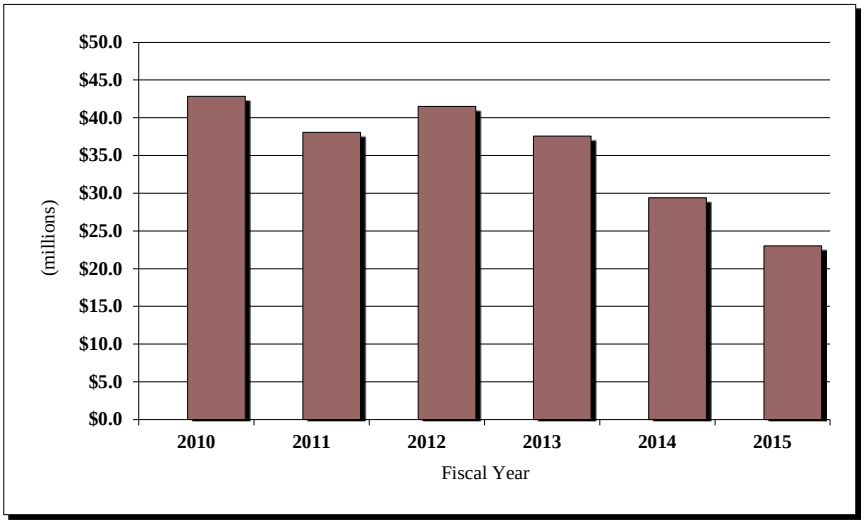


Tax Year	Number of Claims Allowed	Amount Paid	Percent Change
2009	365,159	$51,752,392	22.2%
2010	378,897	$59,209,091	14.4%
2011	369,637	$57,237,181	-3.3%
2012	384,725	$60,754,843	6.1%
2013	118,189	$25,580,320	-57.9%

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.



Fiscal Year	Number of Claims Allowed	Amount Paid	Percent Change
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.

Tax Type		Fiscal Year 2013 Number	Fiscal Year 2013 Amount	Fiscal Year 2014 Number	Fiscal Year 2014 Amount	Fiscal Year 2015 Number	Fiscal Year 2015 Amount
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, W and Kansas City.

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

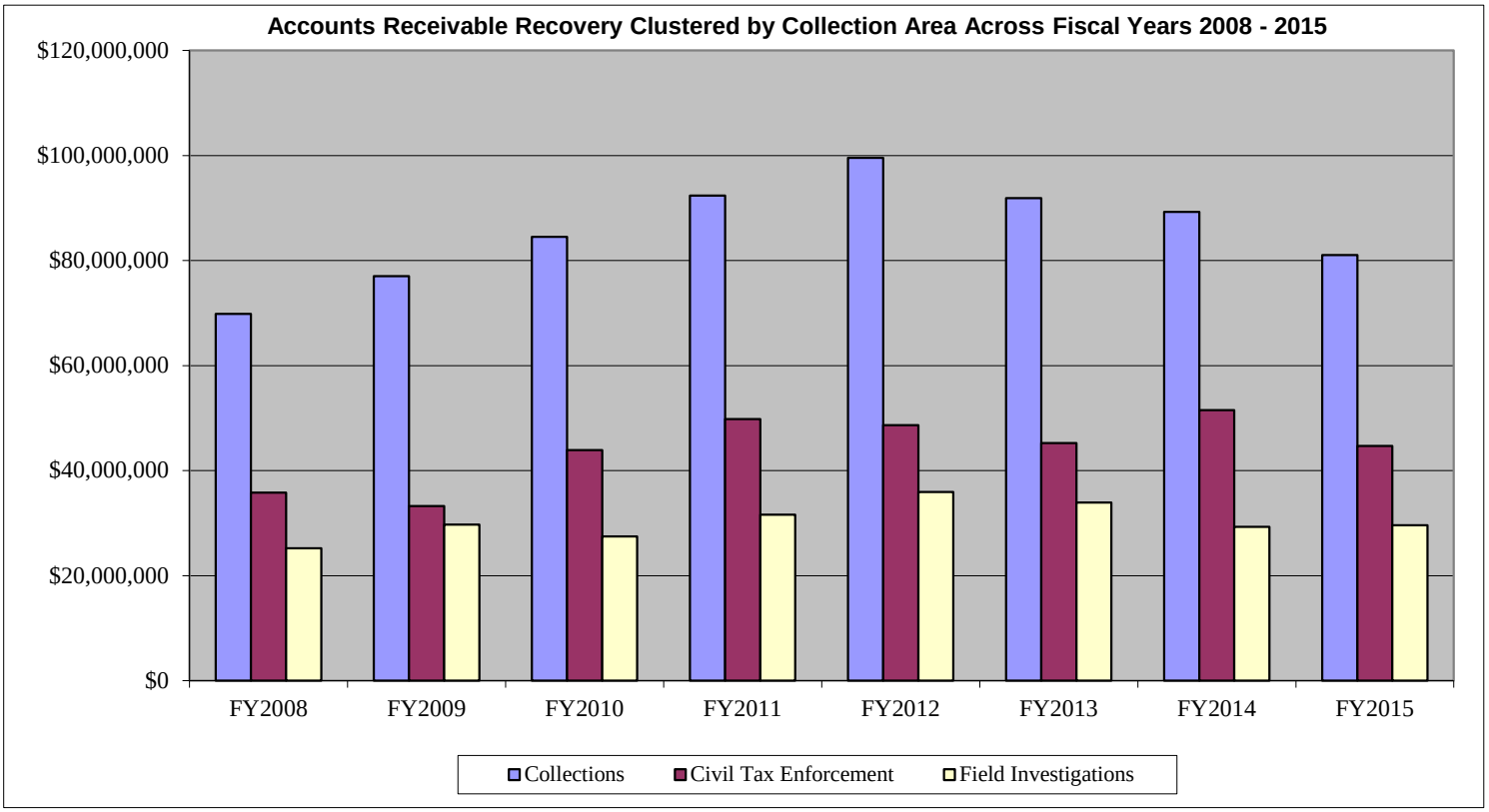
Tax Type		Fiscal Year 2013 Number	Fiscal Year 2013 Amount	Fiscal Year 2014 Number	Fiscal Year 2014 Amount	Fiscal Year 2015 Number	Fiscal Year 2015 Amount
Corporate Income	Amount Collected	53	$15,878,522	58	$4,979,049	61	$16,367,271
	Refunds	*	*	*	*	8	($1,082,979)
	Total - Net	*	*	*	*	69	$15,284,292
Retailers' 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	1237	$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 Fue	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**	**$30,688,784**	**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

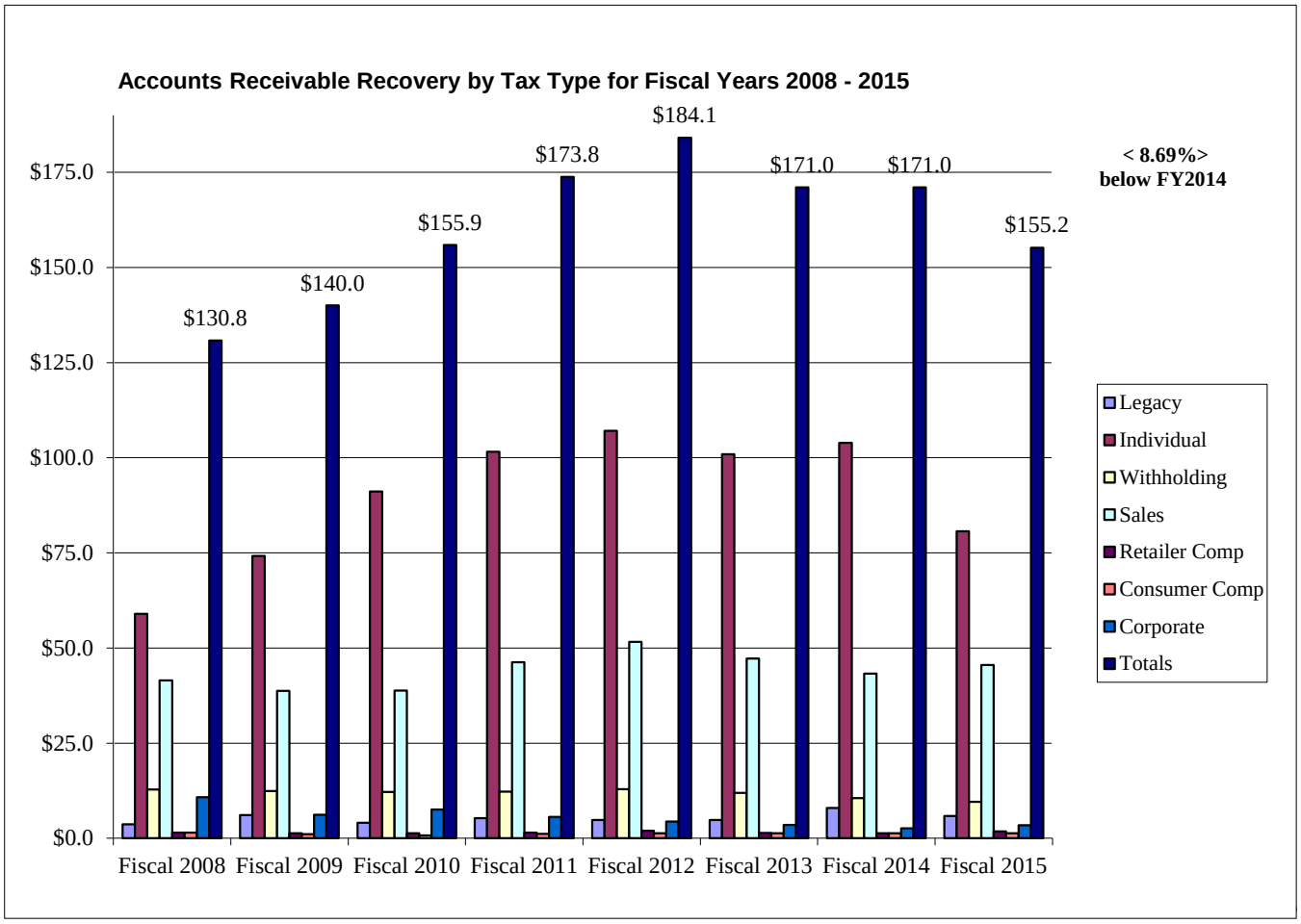
Overall Area Performance:

- 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.

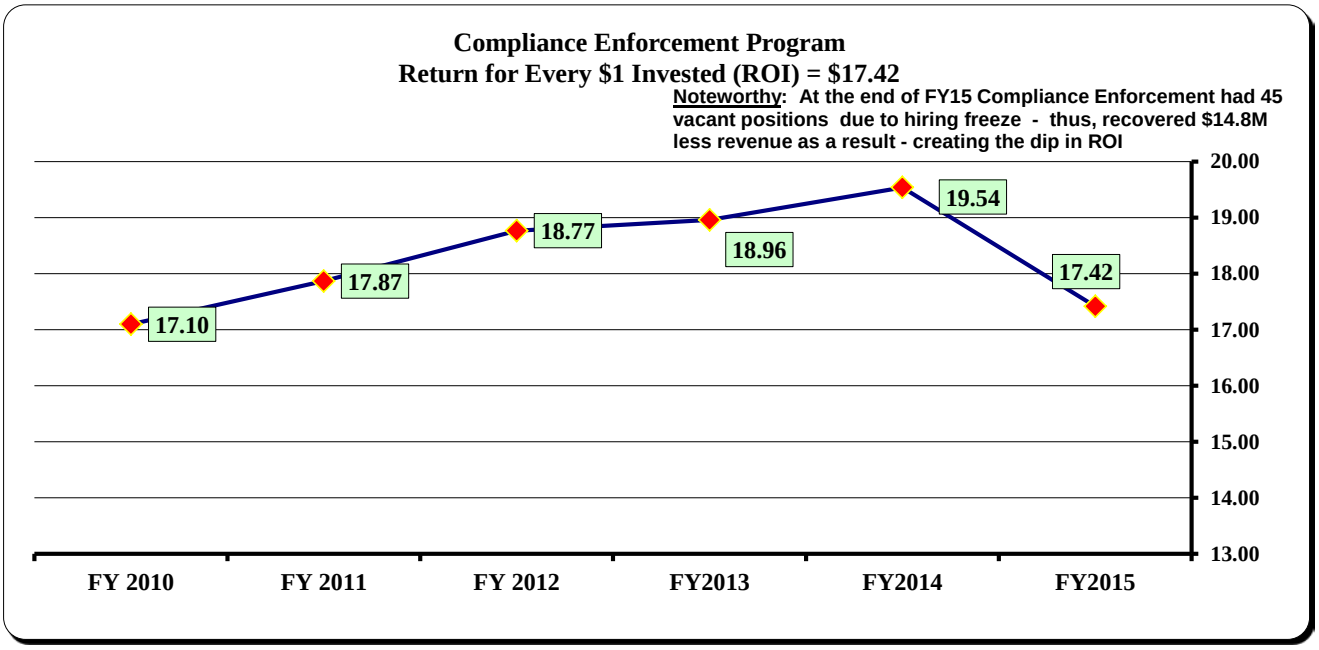
Figures are in Millions

	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**

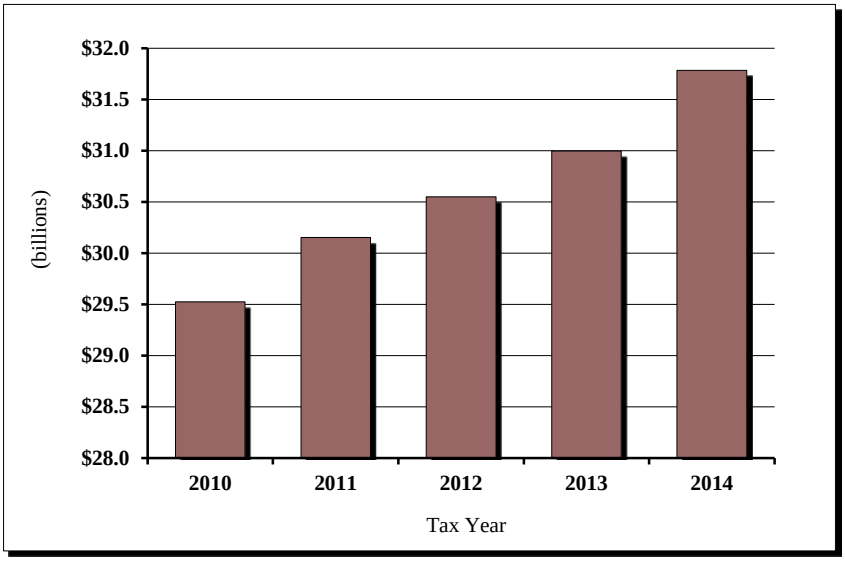
Kansas Department of Revenue
Division of Taxation
Compliance Enforcement Program
Program Return on Investment (ROI)

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Invested Salaries *(inc. Fringe Benefits)*	$ 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.



Statewide Assessed Property Values



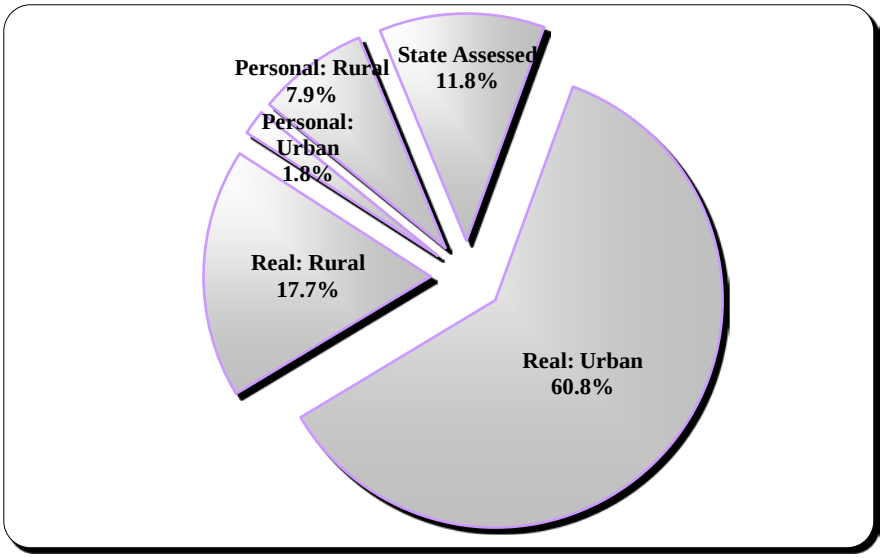
Assessed Valuation by Tax Year

Tax Year	Assessed Valuation	Percent Change
2010	$29,524,719,005	-2.6%
2011	$30,151,399,320	2.1%
2012	$30,551,082,822	1.3%
2013	$30,995,041,646	1.5%
2014	$31,783,979,224	2.5%

Assessed Valuation by Property Type, Tax Years 2013 and 2014

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

Assessed Valuation by Property Type, Tax Year 2014



Property Type	Assessed Valuation Tax Year 2013	Assessed Valuation Tax Year 2014	Percent Change	2014 Percent Total
Locally Assessed:				
Real: Urban	$18,524,343,348	$19,331,012,607	4.4%	60.8%
Real: Rural	$5,357,304,411	$5,635,205,191	5.2%	17.7%
Personal: Urban	$706,810,123	$562,437,976	-20.4%	1.8%
Personal: Rural	$2,572,382,012	$2,517,144,707	-2.1%	7.9%
State Assessed	$3,834,201,752	$3,738,178,743	-2.5%	11.8%
Total	$30,995,041,646	$31,783,979,224	2.5%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

Property Category		2013 Assessed Valuation	2013 Percent Total	2014 Assessed Valuation	2014 Percent Total
State-Assessed		$3,834,201,752	12.4%	$3,738,178,743	11.8%
County-Assessed Real		$23,881,647,759	77.0%	$24,966,217,798	78.5%
County-Assessed Personal		$3,279,192,135	10.6%	$3,079,582,683	9.7%
	Total	$30,995,041,646	100.0%	$31,783,979,224	100.0%

Tax Year State-Assessed Property

Property Category		2013 Assessed Valuation	2013 Percent Total	2014 Assessed Valuation	2014 Percent Total
Telephone		$229,888,555	6.0%	$198,330,438	5.3%
Water Plants		$2,892,786	0.1%	$3,484,914	0.1%
Electric Power Companies		$1,877,164,702	49.0%	$1,943,425,436	52.0%
Pipeline Companies		$1,263,202,349	32.9%	$1,090,034,822	29.2%
Stored Gas Companies		$58,234,760	1.5%	$40,309,388	1.1%
Railroad Companies		$402,818,600	10.5%	$462,593,745	12.4%
	Total	$3,834,201,752	100.0%	$3,738,178,743	100.0%

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

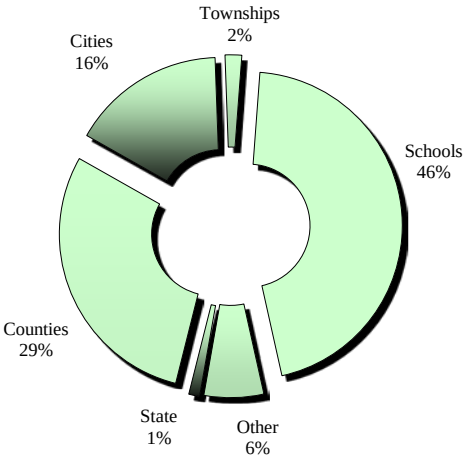
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value. used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
2009	$3,747.4	$45.5	$3,792.9	4.7%
2010	$3,762.0	$44.2	$3,806.2	0.4%
2011	$3,871.1	$44.9	$3,916.0	2.9%
2012	$3,942.5	$45.6	$3,988.1	1.8%
2013	$4,059.5	$46.3	$4,105.8	3.0%
2014	$4,124.2	$47.7	$4,171.9	1.6%

Tax Year 2014 Total General Property Taxes, by Taxing District

Taxing District	Amount	Percent Total
State	$47,674,893	1.1%
Counties	$1,221,337,014	29.3%
Cities	$677,368,521	16.2%
Townships	$73,009,803	1.8%
Schools	$1,890,934,342	45.3%
Other	$261,527,022	6.3%
*Total	$4,171,851,595	100.0%
Total Local	$4,124,176,702	98.9%
Total State	$47,674,893	1.1%
*Total	$4,171,851,595	100.0%



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

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

Page 74 – Total Assessed Value of Property Per Capita by tax year.

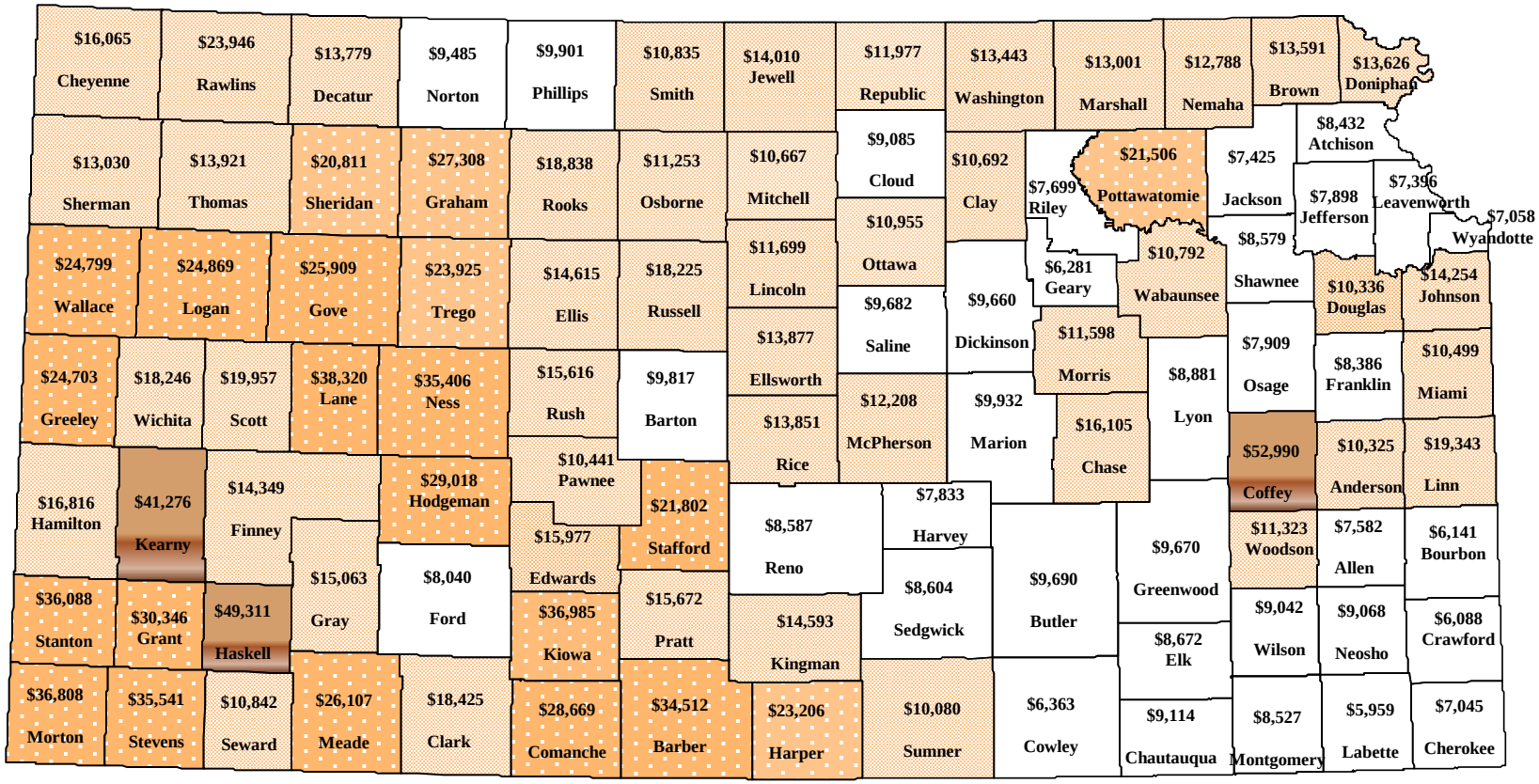
This is a Kansas map that shows each county's total assessed value of property per capita for tax year 2014.

Allen	$	7,582.00
Anderson	$	10,324.84
Atchison	$	8,431.63
Barber	$	34,512.04
Barton	$	9,817.41
Bourbon	$	6,141.04
Brown	$	13,590.79
Butler	$	9,689.99
Chase	$	16,104.85
Chautauqua	$	9,113.93
Cherokee	$	7,045.29
Cheyenne	$	16,064.99
Clark	$	18,425.01
Clay	$	10,692.15
Cloud	$	9,084.55
Coffey	$	52,990.17
Comanche	$	28,669.00
Cowley	$	6,363.01
Crawford	$	6,088.07
Decatur	$	13,778.89
Dickinson	$	9,659.81
Doniphan	$	13,625.62
Douglas	$	10,336.12
Edwards	$	15,977.40
Elk	$	8,671.89
Ellis	$	14,614.98
Ellsworth	$	13,876.83
Finney	$	14,348.67
Ford	$	8,040.13
Franklin	$	8,386.08
Geary	$	6,280.60
Gove	$	25,908.89
Graham	$	27,308.19
Grant	$	30,345.86
Gray	$	15,062.92
Greeley	$	24,702.92
Greenwood	$	9,670.29
Hamilton	$	16,816.43

Harper	$	23,205.76
Harvey	$	7,832.67
Haskell	$	49,311.49
Hodgeman	$	29,017.63
Jackson	$	7,424.94
Jefferson	$	7,897.79
Jewell	$	14,010.33
Johnson	$	14,254.32
Kearny	$	41,275.92
Kingman	$	14,592.60
Kiowa	$	36,985.29
Labette	$	5,958.64
Lane	$	38,319.86
Leavenworth	$	7,395.59
Lincoln	$	11,698.91
Linn	$	19,343.32
Logan	$	24,869.44
Lyon	$	8,880.65
Marion	$	9,931.91
Marshall	$	13,000.70
McPherson	$	12,208.20
Meade	$	26,107.14
Miami	$	10,498.66
Mitchell	$	10,667.01
Montgomery	$	8,527.37
Morris	$	11,598.17
Morton	$	36,808.46
Nemaha	$	12,787.66
Neosho	$	9,068.07
Ness	$	35,405.95
Norton	$	9,485.35
Osage	$	7,909.23
Osborne	$	11,253.03
Ottawa	$	10,954.90
Pawnee	$	10,441.01
Phillips	$	9,901.31
Pottawatomie	$	21,505.74
Pratt	$	15,762.01
Rawlins	$	23,945.76
Reno	$	8,587.24
Republic	$	11,977.17
Rice	$	13,850.70
Riley	$	7,699.21

Rooks	$	18,838.15
Rush	$	15,616.18
Russell	$	18,225.43
Saline	$	9,682.38
Scott	$	19,957.29
Sedgwick	$	8,603.94
Seward	$	10,842.37
Shawnee	$	8,579.23
Sheridan	$	20,811.07
Sherman	$	13,030.34
Smith	$	10,834.65
Stafford	$	21,801.88
Stanton	$	36,088.20
Stevens	$	35,541.28
Sumner	$	10,080.03
Thomas	$	13,921.23
Trego	$	23,925.38
Wabaunsee	$	10,791.66
Wallace	$	24,798.87
Washington	$	13,443.04
Wichita	$	18,246.06
Wilson	$	9,041.83
Woodson	$	11,323.27
Wyandotte	$	7,057.95

Total Assessed Value of Property Per Capita, 2014



Average Countywide Levies per $1,000 Assessed Valuation, Tax Years 2012 through 2014

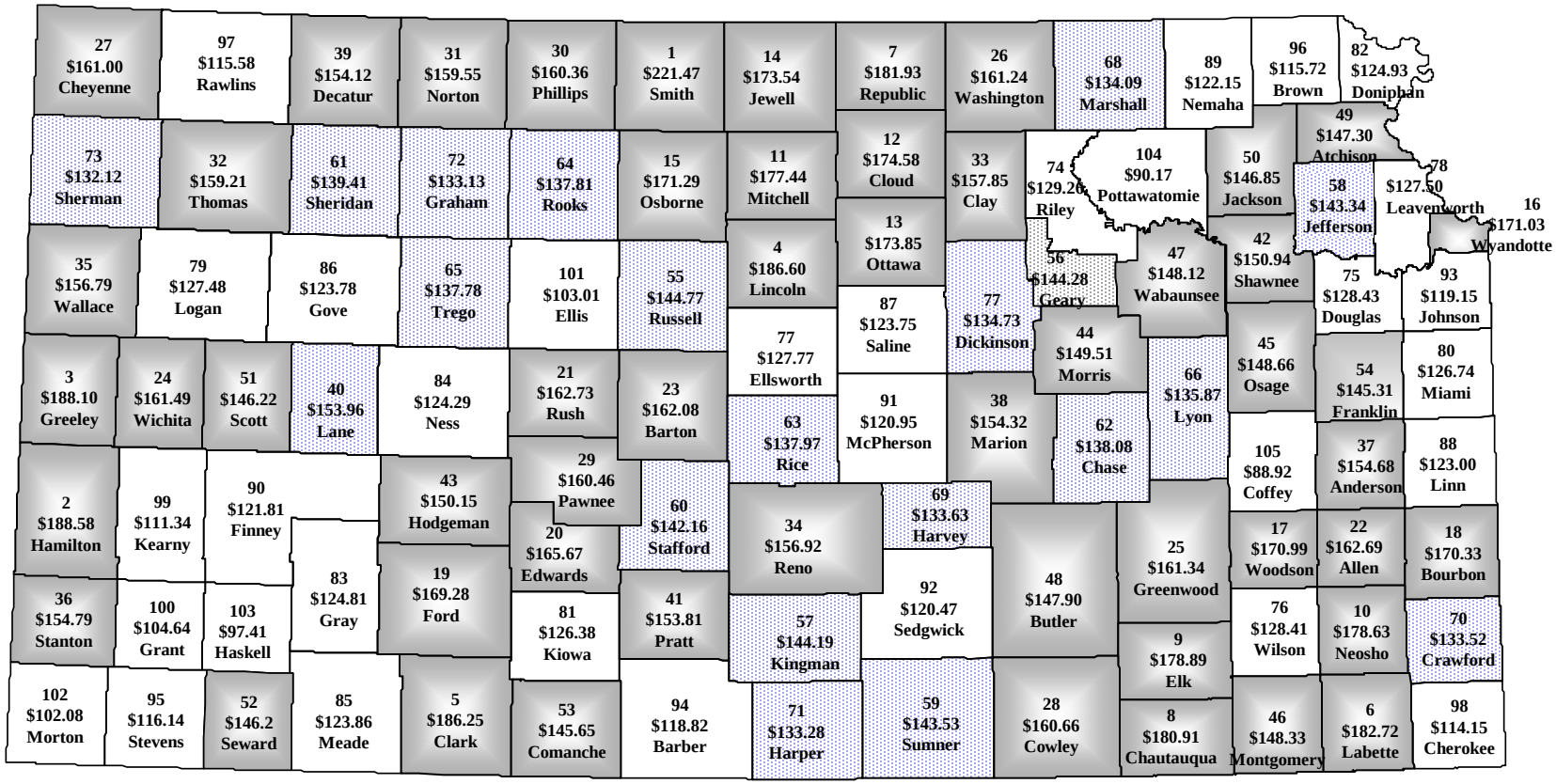
County	2012	2013	2014
Allen	162.92	170.33	162.69
Anderson	154.52	162.97	154.68
Atchison	147.44	147.61	147.30
Barber	122.12	117.78	118.82
Barton	154.41	157.16	162.08
Bourbon	164.82	170.96	170.33
Brown	116.93	117.86	115.72
Butler	147.41	149.53	147.90
Chase	136.21	134.63	138.08
Chautauqua	181.61	185.10	180.91
Cherokee	120.23	116.87	114.15
Cheyenne	166.29	161.28	161.00
Clark	170.70	176.68	186.25
Clay	153.81	158.03	157.85
Cloud	169.46	174.44	174.58
Coffey	87.09	86.57	88.92
Comanche	152.70	135.39	145.65
Cowley	162.51	168.75	160.66
Crawford	135.02	135.04	133.52
Decatur	158.97	160.76	154.12
Dickinson	126.52	130.87	134.73
Doniphan	118.65	120.48	124.93
Douglas	123.73	125.55	128.43
Edwards	156.34	165.25	165.67
Elk	197.70	185.38	178.89
Ellis	103.39	102.19	103.01
Ellsworth	133.48	131.35	127.77
Finney	123.15	125.66	121.81
Ford	171.52	172.18	169.28
Franklin	145.28	147.79	145.31
Geary	138.24	139.80	144.28
Gove	115.11	132.35	123.78
Graham	130.42	131.31	133.13
Grant	95.65	100.33	104.64
Gray	143.46	126.18	124.81
Greeley	193.95	188.58	188.10
Greenwood	163.57	163.28	161.34
Hamilton	175.86	192.25	188.58
Harper	155.20	146.04	133.28
Harvey	130.09	136.20	133.63
Haskell	90.14	98.25	97.41
Hodgeman	156.66	153.13	150.15
Jackson	143.43	145.66	146.85
Jefferson	143.30	143.35	143.54
Jewell	183.66	184.23	173.54
Johnson	120.40	120.53	119.15
Kearny	113.80	111.62	111.34
Kingman	144.73	144.87	144.19
Kiowa	126.39	128.27	126.38
Labette	185.81	187.04	182.72
Lane	135.35	138.35	153.96
Leavenworth	132.95	136.88	127.50
Lincoln	176.47	191.99	186.60
Linn	125.68	123.16	123.00
Logan	123.21	129.41	127.48
Lyon	154.09	140.87	135.87
Marion	153.23	156.52	154.32
Marshall	137.41	138.87	134.09
McPherson	121.63	120.96	120.95
Meade	123.57	128.31	123.86
Miami	123.71	127.86	126.74
Mitchell	170.16	177.40	177.44
Montgomery	146.95	149.89	148.33
Morris	144.88	148.21	149.51
Morton	102.35	112.57	102.08
Nemaha	118.29	119.17	122.15
Neosho	181.61	181.25	178.63
Ness	125.97	123.92	124.29
Norton	163.65	172.32	159.55
Osage	149.33	153.72	148.66
Osborne	162.37	169.69	171.29
Ottawa	160.97	167.48	173.85
Pawnee	170.88	167.58	160.46
Phillips	185.73	174.70	160.36
Pottawatomie	90.36	91.70	90.17
Pratt	164.82	162.38	153.81
Rawlins	160.20	163.44	115.58
Reno	155.80	159.56	156.92
Republic	177.13	180.07	181.93
Rice	135.90	139.26	137.97
Riley	125.03	128.87	129.26
Rooks	133.79	132.84	137.81
Rush	160.00	161.74	162.73
Russell	153.87	151.83	144.77
Saline	120.70	124.62	123.75
Scott	145.33	145.93	146.22
Sedgwick	122.72	123.05	120.47
Seward	125.04	133.84	146.20
Shawnee	145.22	153.06	150.94
Sheridan	157.61	159.39	139.41
Sherman	131.45	136.49	132.12
Smith	214.70	223.05	221.47
Stafford	144.11	144.54	142.16
Stanton	156.85	158.63	154.79
Stevens	99.62	109.46	116.14
Sumner	146.56	143.71	143.53
Thomas	146.01	158.16	159.21
Trego	146.85	149.73	137.78
Wabaunsee	147.54	148.80	148.12
Wallace	165.30	156.31	156.79
Washington	164.16	165.23	161.24
Wichita	168.35	159.58	161.49
Wilson	130.25	128.71	128.41
Woodson	168.30	170.09	170.99
Wyandotte	175.63	179.69	171.03
Statewide	131.26	133.09	131.26

Average Countywide Levies per $1,000 Assessed Valuation, Tax Year 2014

This map reflects each county's levy per $1,000 assessed valuation by tax year. The upper number within each county is the ranking (highest to lowest, #1 is highest) and the lower number shows the levy per $1,000 of assessed value. Details of this map are contained in page 75 of this report.

Legend:

- Counties with levy less than $130.00
- Counties with levy of $130.00 - $145.00
- Counties with levy above $145.00



Total Preliminary Real and Personal Property Taxes Levied by County

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

County	Property Taxes Tax Year 2013	Property Taxes Tax Year 2014	Percent Change
Allen	$16,521,903	$16,189,058	-2.0%
Anderson	$12,493,884	$12,611,650	0.9%
Atchison	$20,167,794	$20,801,519	3.1%
Barber	$18,299,432	$20,286,003	10.9%
Barton	$42,865,578	$43,771,652	2.1%
Bourbon	$15,527,824	$15,535,134	0.0%
Brown	$15,182,672	$15,722,652	3.6%
Butler	$94,730,495	$94,304,003	-0.5%
Chase	$5,685,636	$6,004,151	5.6%
Chautauqua	$6,108,383	$5,856,389	-4.1%
Cherokee	$16,903,925	$16,871,579	-0.2%
Cheyenne	$6,265,527	$6,967,849	11.2%
Clark	$7,379,597	$7,525,688	2.0%
Clay	$13,672,345	$14,187,029	3.8%
Cloud	$14,644,909	$14,737,188	0.6%
Coffey	$37,958,134	$39,634,611	4.4%
Comanche	$9,254,421	$8,163,172	-11.8%
Cowley	$37,697,464	$37,010,633	-1.8%
Crawford	$31,796,079	$31,929,145	0.4%
Decatur	$6,199,919	$6,221,940	0.4%
Dickinson	$24,352,528	$25,519,655	4.8%
Doniphan	$12,421,020	$13,364,117	7.6%
Douglas	$145,686,369	$151,756,719	4.2%
Edwards	$7,491,265	$7,795,476	4.1%
Elk	$4,234,842	$4,118,762	-2.7%
Ellis	$43,816,216	$43,751,050	-0.1%
Ellsworth	$10,683,102	$11,343,575	6.2%
Finney	$62,640,607	$64,839,118	3.5%
Ford	$49,793,530	$47,389,452	-4.8%
Franklin	$31,592,413	$31,367,085	-0.7%
Geary	$32,286,053	$33,876,071	4.9%
Gove	$7,740,936	$8,880,492	14.7%
Graham	$9,745,047	$9,427,029	-3.3%
Grant	$25,461,162	$25,244,029	-0.9%
Gray	$10,709,466	$11,297,020	5.5%
Greeley	$5,659,884	$5,994,156	5.9%
Greenwood	$10,008,969	$10,022,807	0.1%
Hamilton	$8,537,282	$8,273,853	-3.1%
Harper	$16,615,754	$18,124,250	9.1%
Harvey	$36,396,083	$36,362,653	-0.1%
Haskell	$18,677,774	$19,891,036	6.5%
Hodgeman	$7,550,646	$8,496,255	12.5%
Jackson	$14,118,871	$14,573,993	3.2%
Jefferson	$21,523,599	$21,327,542	-0.9%
Jewell	$7,053,147	$7,405,691	5.0%
Johnson	$919,497,683	$962,875,966	4.7%
Kearny	18326869.09	18027969.49	-1.6%
Kingman	$16,136,972	$16,504,684	2.3%
Kiowa	$12,014,677	$11,792,549	-1.8%
Labette	$22,993,495	$22,772,886	-1.0%
Lane	$8,778,758	$10,147,767	15.6%
Leavenworth	$78,811,456	$73,720,746	-6.5%
Lincoln	$7,022,876	$6,869,772	-2.2%
Linn	$21,848,720	$22,639,945	3.6%
Logan	$8,389,386	$8,870,459	5.7%
Lyon	$37,908,804	$40,434,129	6.7%
Marion	$18,182,397	$18,727,716	3.0%
Marshall	$17,178,108	$17,436,107	1.5%
McPherson	$42,801,802	$43,659,135	2.0%
Meade	$13,095,220	$14,043,901	7.2%
Miami	$44,050,947	$43,688,452	-0.8%
Mitchell	$12,039,345	$12,071,903	0.3%
Montgomery	$43,513,067	$43,374,082	-0.3%
Morris	$9,960,045	$9,955,356	0.0%
Morton	$13,287,662	$11,809,367	-11.1%
Nemaha	$15,017,375	$15,871,989	5.7%
Neosho	$26,241,657	$26,613,082	1.4%
Ness	$12,567,226	$13,523,162	7.6%
Norton	$8,595,562	$8,508,304	-1.0%
Osage	$19,423,945	$18,978,946	-2.3%
Osborne	$7,083,251	$7,359,501	3.9%
Ottawa	$10,802,562	$11,507,079	6.5%
Pawnee	$11,360,731	$11,678,914	2.8%
Phillips	$9,172,664	$8,796,192	-4.1%
Pottawatomie	$43,182,635	$44,003,825	1.9%
Pratt	$23,813,522	$23,948,365	0.6%
Rawlins	$5,637,589	$7,165,627	27.1%
Reno	$85,327,915	$86,494,779	1.4%
Republic	$9,883,105	$10,502,694	6.3%
Rice	$18,052,663	$19,130,273	6.0%
Riley	$72,700,581	$75,032,880	3.2%
Rooks	$13,496,266	$13,474,080	-0.2%
Rush	$7,406,749	$8,096,373	9.3%
Russell	$18,280,856	$18,292,968	0.1%
Saline	$67,027,725	$66,787,341	-0.4%
Scott	$13,134,773	$14,692,680	11.9%
Sedgwick	$529,248,452	$523,885,041	-1.0%
Seward	$35,407,070	$37,076,573	4.7%
Shawnee	$234,612,455	$231,577,724	-1.3%
Sheridan	$7,393,552	$7,406,942	0.2%
Sherman	$10,057,213	$10,527,662	4.7%
Smith	$8,175,435	$8,892,851	8.8%
Stafford	$13,211,950	$13,510,251	2.3%
Stanton	$12,002,533	$12,256,238	2.1%
Stevens	$24,706,749	$24,006,123	-2.8%
Sumner	$35,549,620	$34,131,825	-4.0%
Thomas	$16,337,060	$17,616,194	7.8%
Trego	$8,777,803	$9,823,293	11.9%
Wabaunsee	$11,261,017	$11,270,407	0.1%
Wallace	$5,595,841	$6,100,649	9.0%
Washington	$12,136,097	$12,201,194	0.5%
Wichita	$5,824,210	$6,459,015	10.9%
Wilson	$10,166,788	$10,571,522	4.0%
Woodson	$6,112,878	$6,236,361	2.0%
Wyandotte	$200,966,469	$193,604,534	-3.7%
Total	$4,105,743,318	4,171,809,276	1.6%

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

County	2013 Tax	2013 Valuation	2014 Tax	2014 Valuation	Percent Change Tax	Percent Change Valuation
Allen	$1,890,046	$13,278,485	$1,900,851	$13,300,389	0.6%	0.2%
Anderson	$1,088,442	$7,885,655	$1,051,599	$7,817,185	-3.4%	-0.9%
Atchison	$1,881,480	$14,880,408	$1,914,224	$15,020,469	1.7%	0.9%
Barber	$730,608	$7,294,701	$740,318	$7,249,635	1.3%	-0.6%
Barton	$4,358,159	$32,858,286	$4,389,848	$32,661,101	0.7%	-0.6%
Bourbon	$1,793,845	$12,403,170	$1,766,918	$12,200,959	-1.5%	-1.6%
Brown	$1,000,004	$10,316,770	$988,941	$10,202,959	-1.1%	-1.1%
Butler	$9,387,752	$73,172,037	$9,480,561	$74,408,698	1.0%	1.7%
Chase	$354,097	$3,016,162	$361,851	$3,113,652	2.2%	3.2%
Chautauqua	$557,808	$3,550,611	$563,870	$3,489,035	1.1%	-1.7%
Cherokee	$1,968,293	$19,714,079	$1,998,484	$19,938,382	1.5%	1.1%
Cheyenne	$543,750	$4,231,881	$611,485	$4,180,033	12.5%	-1.2%
Clark	$405,557	$2,888,953	$434,517	$2,883,302	7.1%	-0.2%
Clay	$1,204,255	$9,384,047	$1,241,823	$9,280,492	3.1%	-1.1%
Cloud	$1,353,576	$9,586,230	$1,395,506	$9,337,078	3.1%	-2.6%
Coffey	$849,528	$12,458,963	$842,680	$12,560,448	-0.8%	0.8%
Comanche	$294,499	$2,537,606	$320,867	$2,417,951	9.0%	-4.7%
Cowley	$4,661,684	$31,670,343	$4,535,144	$31,824,010	-2.7%	0.5%
Crawford	$3,854,483	$33,657,430	$3,928,754	$34,158,329	1.9%	1.5%
Decatur	$536,554	$3,666,865	$515,761	$3,711,366	-3.9%	1.2%
Dickinson	$2,218,535	$21,120,254	$2,262,691	$21,242,344	2.0%	0.6%
Doniphan	$782,457	$8,214,510	$806,106	$8,171,628	3.0%	-0.5%
Douglas	$10,741,569	$102,998,102	$11,103,240	$107,038,789	3.4%	3.9%
Edwards	$591,683	$4,471,712	$576,825	$4,230,691	-2.5%	-5.4%
Elk	$492,007	$2,735,547	$489,158	$2,752,671	-0.6%	0.6%
Ellis	$3,086,905	$36,792,226	$3,102,871	$37,210,049	0.5%	1.1%
Ellsworth	$773,626	$6,784,526	$766,726	$6,756,541	-0.9%	-0.4%
Finney	$4,015,863	$39,644,444	$4,173,587	$40,424,191	3.9%	2.0%
Ford	$4,670,649	$30,845,450	$4,557,489	$30,078,068	-2.4%	-2.5%
Franklin	$3,137,792	$25,209,429	$3,246,577	$25,914,782	3.5%	2.8%
Geary	$2,672,724	$22,092,271	$2,633,132	$22,268,816	-1.5%	0.8%
Gove	$427,755	$4,615,391	$425,070	$4,506,097	-0.6%	-2.4%
Graham	$408,261	$3,541,622	$383,252	$3,470,950	-6.1%	-2.0%
Grant	$852,917	$11,290,328	$823,945	$10,892,113	-3.4%	-3.5%
Gray	$1,190,708	$9,591,500	$1,169,420	$9,472,132	-1.8%	-1.2%
Greeley	$420,509	$2,346,130	$401,695	$2,309,217	-4.5%	-1.6%
Greenwood	$1,014,934	$7,005,925	$1,033,126	$7,196,130	1.8%	2.7%
Hamilton	$512,584	$3,311,307	$499,702	$3,206,114	-2.5%	-3.2%
Harper	$1,065,021	$7,508,077	$988,688	$7,312,781	-7.2%	-2.6%
Harvey	$3,768,644	$34,224,926	$3,798,209	$34,500,625	0.8%	0.8%
Haskell	$416,806	$5,966,639	$425,749	$6,069,729	2.1%	1.7%
Hodgeman	$425,901	$2,799,127	$375,093	$2,744,635	-11.9%	-1.9%
Jackson	$1,568,497	$12,509,854	$1,566,249	$12,688,956	-0.1%	1.4%
Jefferson	$2,446,510	$20,088,104	$2,501,290	$20,286,536	2.2%	1.0%
Jewell	$600,950	$3,954,685	$646,110	$3,947,949	7.5%	-0.2%
Johnson	$82,288,783	$816,754,012	$85,624,715	$852,835,812	4.1%	4.4%
Kearny	$549,055	$6,174,495	$580,079	$6,184,009	5.7%	0.2%
Kingman	$1,198,490	$10,348,050	$1,271,305	$10,192,376	6.1%	-1.5%
Kiowa	$395,106	$3,718,404	$399,299	$3,753,162	1.1%	0.9%
Labette	$2,959,005	$18,187,660	$3,019,448	$18,210,722	2.0%	0.1%
Lane	$346,542	$2,797,693	$346,272	$3,001,842	-0.1%	7.3%
Leavenworth	$8,057,429	$72,702,760	$8,561,425	$75,801,044	6.3%	4.3%
Lincoln	$484,005	$3,048,483	$479,742	$3,065,994	-0.9%	0.6%
Linn	$1,127,639	$10,865,038	$1,201,894	$11,372,957	6.6%	4.7%
Logan	$465,017	$4,230,826	$440,705	$4,270,063	-5.2%	0.9%
Lyon	$3,586,266	$27,906,726	$3,807,887	$28,397,990	6.2%	1.8%
Marion	$1,555,367	$11,801,052	$1,589,855	$11,933,432	2.2%	1.1%
Marshall	$1,487,846	$12,576,897	$1,468,402	$12,506,183	-1.3%	-0.6%
McPherson	$3,515,468	$35,137,818	$3,587,632	$35,299,877	2.1%	0.5%

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

County	2013 Tax	2013 Valuation	2014 Tax	2014 Valuation	Percent Change Tax	Percent Change Valuation
Meade	$630,944	$6,082,095	$620,869	$5,994,731	-1.6%	-1.4%
Miami	$4,106,477	$39,691,834	$4,252,428	$41,003,853	3.6%	3.3%
Mitchell	$1,281,854	$8,729,119	$1,298,187	$8,645,197	1.3%	-1.0%
Montgomery	$3,764,771	$29,525,996	$3,701,800	$29,159,281	-1.7%	-1.2%
Morris	$724,950	$6,071,613	$759,923	$6,085,427	4.8%	0.2%
Morton	$372,333	$4,575,182	$377,332	$4,581,884	1.3%	0.1%
Nemaha	$1,292,314	$13,391,430	$1,316,364	$13,392,774	1.9%	0.0%
Neosho	$2,457,714	$15,592,452	$2,496,519	$15,447,892	1.6%	-0.9%
Ness	$589,148	$5,287,866	$555,267	$5,239,852	-5.8%	-0.9%
Norton	$758,986	$5,661,034	$801,192	$5,577,586	5.6%	-1.5%
Osage	$2,020,314	$16,578,705	$2,099,910	$16,236,599	3.9%	-2.1%
Osborne	$628,902	$4,378,118	$633,950	$4,452,902	0.8%	1.7%
Ottawa	$914,274	$6,619,509	$959,605	$6,807,168	5.0%	2.8%
Pawnee	$1,057,890	$6,924,265	$1,059,371	$7,021,228	0.1%	1.4%
Phillips	$1,032,001	$6,200,929	$1,012,335	$6,108,377	-1.9%	-1.5%
Pottawatomie	$1,875,347	$25,981,173	$1,899,650	$27,000,538	1.3%	3.9%
Pratt	$1,728,199	$11,794,889	$1,702,590	$11,756,921	-1.5%	-0.3%
Rawlins	$519,891	$3,657,958	$530,983	$3,787,350	2.1%	3.5%
Reno	$8,668,175	$63,387,021	$8,647,191	$63,674,119	-0.2%	0.5%
Republic	$948,035	$5,962,970	$921,947	$5,826,039	-2.8%	-2.3%
Rice	$1,338,337	$11,433,507	$1,341,727	$11,576,690	0.3%	1.3%
Riley	$5,163,796	$49,481,558	$5,325,118	$50,701,891	3.1%	2.5%
Rooks	$772,615	$6,655,817	$758,104	$6,662,066	-1.9%	0.1%
Rush	$540,952	$3,890,791	$533,757	$3,812,689	-1.3%	-2.0%
Russell	$1,231,351	$8,988,557	$1,231,334	$9,197,777	0.0%	2.3%
Saline	$5,957,360	$60,303,875	$6,070,554	$60,281,165	1.9%	0.0%
Scott	$1,005,797	$7,954,492	$983,950	$7,850,929	-2.2%	-1.3%
Sedgwick	$55,085,067	$538,412,667	$56,448,993	$549,521,933	2.5%	2.1%
Seward	$2,434,410	$23,837,322	$2,441,679	$23,245,456	0.3%	-2.5%
Shawnee	$21,022,695	$172,797,315	$21,974,385	$175,487,627	4.5%	1.6%
Sheridan	$599,334	$4,772,412	$645,217	$4,688,699	7.7%	-1.8%
Sherman	$883,740	$7,816,347	$851,546	$7,640,883	-3.6%	-2.2%
Smith	$870,899	$4,422,586	$863,240	$4,433,788	-0.9%	0.3%
Stafford	$660,557	$5,281,286	$662,415	$5,337,453	0.3%	1.1%
Stanton	$524,850	$3,938,894	$548,089	$4,005,037	4.4%	1.7%
Stevens	$637,937	$8,744,253	$700,492	$8,798,493	9.8%	0.6%
Sumner	$3,427,389	$23,578,139	$3,065,937	$24,225,174	-10.5%	2.7%
Thomas	$1,439,181	$10,998,038	$1,389,996	$11,031,190	-3.4%	0.3%
Trego	$538,960	$4,181,455	$516,097	$4,068,719	-4.2%	-2.7%
Wabaunsee	$965,967	$7,663,365	$978,530	$7,672,156	1.3%	0.1%
Wallace	$358,104	$2,497,101	$343,660	$2,365,176	-4.0%	-5.3%
Washington	$957,432	$6,594,162	$944,057	$6,548,865	-1.4%	-0.7%
Wichita	$528,435	$3,524,381	$524,153	$3,533,152	-0.8%	0.2%
Wilson	$1,024,552	$9,446,005	$1,032,305	$9,363,048	0.8%	-0.9%
Woodson	$550,912	$3,698,637	$549,729	$3,706,852	-0.2%	0.2%
Wyandotte	$18,026,281	$116,127,017	$18,649,655	$119,834,832	3.5%	3.2%
Total	$356,953,670	$3,167,498,819	$365,140,794	$3,234,664,928	2.3%	2.1%

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2014

Vehicle Registration Fees *	
Automobiles	
0 - 3000 lbs	$30.00
3001 - 3999 lbs	$30.00
4000 - 4500 lbs	$30.00
over 4500 lbs	$40.00
County Registrations	
Regular Truck - gross weight to:	
12M	$40.00
16M	$202.00
20M	$232.00
24M	$297.00
26M	$412.00
30M	$412.00
36M	$475.00
42M	$575.00
48M	$705.00
54M	$905.00
60M	$1,145.00
66M	$1,345.00
74M	$1,670.00
80M	$1,870.00
85M	$2,070.00
Local, 6000 Mile & Custom Harvest Trucks to:	
16M	$82.00
20M	$202.00
24M	$232.00
26M	$277.00
30M	$277.00
36M	$315.00
42M	$345.00
48M	$415.00
54M	$515.00
60M	$615.00
66M	$715.00
74M	$895.00
80M	$1,025.00
85M	$1,145.00
Farm Truck - gross weight to:	
16M	$57.00
20M	$142.00
24M	$152.00
26M	$172.00
36M	$172.00
54M	$173.00
60M	$325.00
66M	$505.00
85M	$743.00
County Qrtr Pay	1/4 of annual fee
County 72 Hour	$26.00
County 30 Day	varies by weight

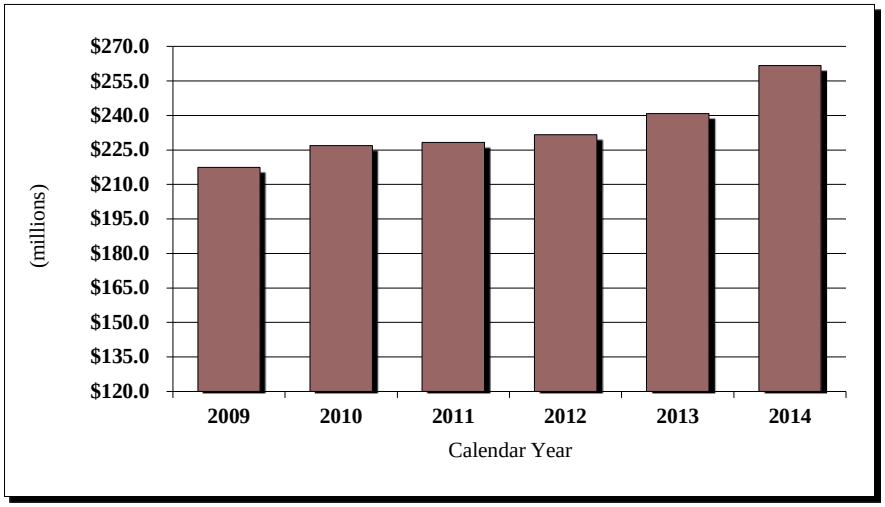
* For all county-registered vehicles add $5.00 county fee; and for new plates add a 50¢ reflector fee.

Vehicle Registration Fees (cont.) *	
Urban Buses: 8-30 passengers	$35.00
31 - 39 passengers	$50.00
over 39 passengers	$80.00
Transit Authorities	$2.00
Trailers:	
8M	$35.00
12M	$45.00
Over 12 M	$55.00
Drive-Away, first	$64.00
Drive-Away, others	$38.00
Antique, Regular	$40.00
Antique, Personalized	$40.00
Amateur Radio	$1.00 + standard fee
Special Interest	$26.00
National Guard	standard fee
Pearl Harbor Survivor	standard fee
Disabled	standard fee
Purple Heart	standard fee
Veteran	standard fee
Educational Institution	varies
Disabled Veteran, Ex-POW	free
Medal of Honor	free
Firefighter	standard fee
Veterans	standard fee
Emergency Medical Services	standard fee
Breast Cancer Research and Outreach	standard fee
Support Kansas Arts	standard fee
Boy Scouts of America	standard fee
Vietnam Veteran	standard fee
Pet Friendly	standard fee
Motorcycles	$16.00
Motor Bikes	$11.00
Dealer, full-privilege	$350.00
Dealer, regular, first	$275.00
Dealer, regular, others	$25.00
Personalized (one-time)	$40.00
Interstate	
72 Hour	$26.00
30 Day	varies by weight
Apportioned & Qrtr	varies by weight
Job Hunter's Permit	$26.00
Modified Cab Card	$1.00
Replacement Cab Card	$3.00
Driver License Fees	
Class A/B	$32.00
Class C	$26.00
Class M	$20.50
CDL Class A, B or C	$26.00
CDL Endorsements/each	$10.00
Hazardous Material Endorsement Fee	$95.00
CDL Instruction Permit	$9.00
Instructional Permit	$6.00
Farm Permit	$12.00
Exam	$3.00
Re-Exam on original application	$1.50
DUI Exam	$25.00
Duplicate	$12.00
Identification Card	$22.00
Senior (age 65 and over)/ Handicapped ID Card	$18.00
Penalty	$1.00
Photo	$8.00
Concealed Carry	$15.00

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

Total Vehicle Revenue Collections by Calendar Year

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



Calendar Year	Amount Collected	Percent Change
2009	$217,431,257	7.0%
2010	$226,852,149	4.3%
2011	$228,219,694	0.6%
2012	$231,632,618	1.5%
2013	$240,780,737	3.9%
2014	$261,688,438	8.7%

Vehicle Revenue Collections Calendar Year 2014

Vehicle Revenue Collections by Source by Calendar Year

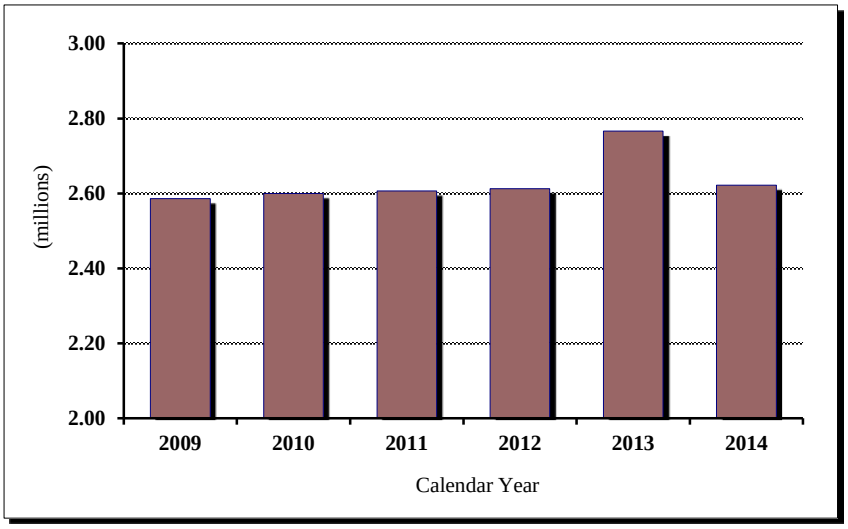
Source	CY 2014 Collection	Percent Total
Titles and Registration	$174,120,685	66.5%
Interstate Apportioned	$70,370,320	26.9%
Driver License	$16,268,712	6.2%
Motor Carrier Inspection	$928,721	0.4%
Total	$261,688,438	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

Funds	CY 2014 Collection	Percent Total
State Highway	$210,339,963	80.4%
County Funds	$21,928,764	8.4%
Driver Safety	$2,009,596	0.8%
Refunds	$299,133	0.1%
Motorcycle Safety	$67,613	0.03%
Other	$27,043,369	10.33%
Total	$261,688,438	100.0%

Motor Vehicle Registrations by Calendar Year

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



Calendar Year	Number Vehicle Registrations	Percent Change
2009	2,585,796	-0.8%
2010	2,599,568	0.5%
2011	2,606,858	0.3%
2012	2,612,541	0.2%
2013	2,766,164	5.9%
2014	2,622,107	-5.2%

Motor Vehicle Registrations by Type, Calendar Years 2013 and 2014

Vehicle Registration by Type and Percent Change

Vehicle Type	Calendar Year 2013	Calendar Year 2014	Percent Change
Automobiles	1,683,285	1,627,524	-3.3%
Trucks	806,907	752,086	-6.8%
Trailers	162,235	132,160	-18.5%
Motorcycles	99,169	96,055	-3.1%
Motorized Bicycles	7,073	6,595	-6.8%
RV[1]	7,495	7,687	2.6%
Total	2,766,164	2,622,107	-5.2%

Vehicle Registration by Type and Percent Total

Vehicle Type	Percent Total 2013	Percent Total 2014
Automobiles	60.85%	62.07%
Trucks	29.17%	28.68%
Trailers	5.86%	5.04%
Motorcycles	3.59%	3.66%
Motorized Bicycles	0.26%	0.25%
RV[1]	0.27%	0.29%
Total	100.00%	100.00%

Notes:
1) RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995.
2)Special Registrations are now included with automobiles, trucks and motorcycles rather than being

Motor Vehicle Registrations by County, Calendar Year 2014

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV	Total
Allen	6,708	5,217	779	552	52	29	13,337
Anderson	4,356	3,783	825	298	25	42	9,329
Atchison	8,563	5,828	1,546	513	30	17	16,497
Barber	2,397	2,842	542	213	16	7	6,017
Barton	14,235	10,563	1,988	1,015	74	125	28,000
Bourbon	7,079	5,253	852	535	40	18	13,777
Brown	5,040	4,060	1,235	467	21	39	10,862
Butler	28,734	19,998	3,135	2,458	125	273	54,723
Chase	1,416	1,523	334	98	3	11	3,385
Chautauqua	1,392	2,382	323	125	2	10	4,234
Cherokee	9,329	8,479	1,118	728	20	18	19,692
Cheyenne	1,408	1,713	748	156	1	13	4,039
Clark	1,091	1,140	250	77	3	13	2,574
Clay	4,657	3,772	1,100	423	30	42	10,024
Cloud	4,829	4,104	1,136	415	49	38	10,571
Coffey	5,111	4,361	986	432	28	63	10,981
Comanche	939	1,253	287	76	0	4	2,559
Cowley	16,942	12,200	1,896	1,250	106	163	32,557
Crawford	18,375	10,872	1,355	1,304	94	43	32,043
Decatur	1,759	2,188	790	160	15	31	4,943
Dickinson	10,664	7,840	1,929	969	71	107	21,580
Doniphan	4,091	3,741	934	329	8	21	9,124
Douglas	61,459	16,039	2,485	2,703	291	224	83,201
Edwards	1,738	1,984	528	120	15	22	4,407
Elk	1,337	1,900	337	65	6	12	3,657
Ellis	15,199	9,489	2,261	1,303	170	90	28,512
Ellsworth	3,224	3,004	820	258	58	34	7,398
Finney	19,806	10,775	1,874	1,145	59	68	33,727
Ford	16,077	9,240	1,350	918	44	71	27,700
Franklin	14,213	9,140	1,773	1,124	65	90	26,405
Geary	21,742	7,599	1,132	1,641	52	61	32,227
Gove	2,913	2,831	621	192	10	33	6,600
Graham	1,398	1,851	555	119	20	27	3,970
Grant	3,856	3,521	796	349	25	31	8,578
Gray	2,867	3,611	946	311	13	39	7,787
Greeley	727	1,116	423	53	2	8	2,329
Greenwood	3,449	3,774	725	217	23	11	8,199
Hamilton	1,304	1,464	478	127	5	9	3,387
Harper	2,866	3,277	626	271	23	10	7,073
Harvey	20,108	9,577	1,580	1,448	183	56	32,952
Haskell	4,970	3,170	446	227	8	31	8,852
Hodgeman	1,015	1,659	456	87	4	8	3,229
Jackson	6,635	5,694	1,427	531	16	49	14,352
Jefferson	11,218	7,444	1,807	970	21	89	21,549
Jewell	1,785	2,338	1,136	179	16	19	5,473
Johnson	387,109	73,363	9,231	14,774	549	821	485,847
Kearny	2,136	2,140	739	138	6	15	5,174
Kingman	4,355	4,134	934	335	16	44	9,818
Kiowa	1,262	1,540	395	83	11	7	3,298
Labette	11,110	7,988	762	688	42	45	20,635
Lane	2,080	1,865	375	128	12	11	4,471
Leavenworth	41,261	17,728	3,293	3,279	52	235	65,848
Lincoln	1,775	2,015	644	141	19	14	4,608
Linn	5,743	4,905	1,224	549	15	51	12,487
Logan	1,621	1,827	645	141	19	22	4,275
Lyon	16,111	9,897	1,316	946	118	90	28,478
Marion	6,982	5,315	1,271	500	88	42	14,198
Marshall	5,409	5,165	1,334	436	30	13	12,387
McPherson	17,109	10,783	2,481	1,566	186	130	32,255

Motor Vehicle Registrations by County, Calendar Year 2014

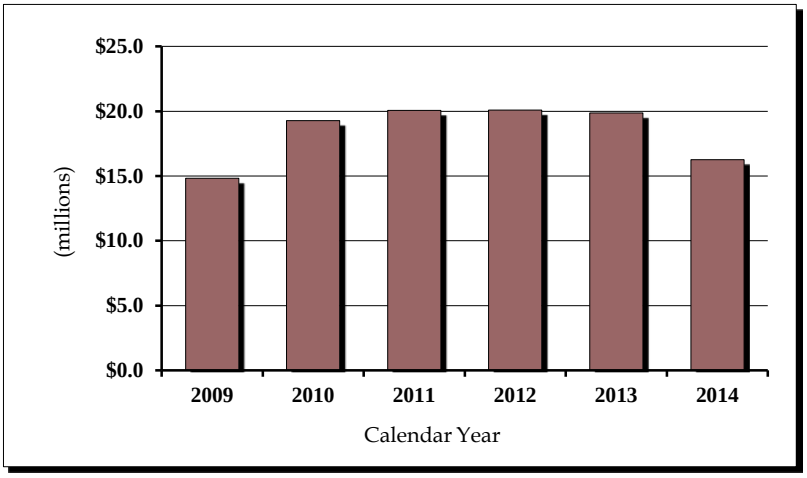
County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	RV	Total
Meade	2,339	2,362	617	202	22	17	5,559
Miami	20,059	11,195	2,968	1,520	44	164	35,950
Mitchell	3,434	3,760	943	299	25	41	8,502
Montgomery	14,616	9,985	964	1,076	75	32	26,748
Morris	2,851	2,947	750	167	33	28	6,776
Morton	1,570	1,709	339	118	9	15	3,760
Nemaha	5,685	4,780	1,315	496	33	29	12,338
Neosho	7,959	6,357	811	699	59	35	15,920
Ness	1,741	2,593	840	157	14	27	5,372
Norton	2,732	2,864	996	307	36	32	6,967
Osage	9,363	6,492	1,391	694	41	73	18,054
Osborne	2,175	2,560	830	191	13	29	5,798
Ottawa	3,540	3,266	973	337	31	20	8,167
Pawnee	3,173	2,670	497	235	18	22	6,615
Phillips	3,148	3,268	1,358	294	29	26	8,123
Pottawatomie	13,572	8,324	2,038	950	38	108	25,030
Pratt	4,837	4,059	1,016	411	27	32	10,382
Rawlins	1,325	2,094	730	105	15	11	4,280
Reno	33,455	18,566	2,781	3,002	203	226	58,233
Republic	2,696	3,181	1,044	204	25	24	7,174
Rice	5,154	4,168	904	377	36	47	10,686
Riley	28,763	9,666	1,406	1,768	163	137	41,903
Rooks	3,001	3,070	929	274	17	38	7,329
Rush	1,907	2,004	583	142	41	17	4,694
Russell	3,882	3,555	907	295	39	41	8,719
Saline	30,529	14,684	2,500	2,313	301	214	50,541
Scott	3,037	2,815	595	337	19	48	6,851
Sedgwick	286,751	100,715	7,710	14,797	1,329	1,326	412,628
Seward	10,731	6,212	853	445	48	24	18,313
Shawnee	102,071	34,385	4,787	5,655	229	465	147,592
Sheridan	1,590	2,109	724	139	28	25	4,615
Sherman	2,554	2,928	992	273	53	29	6,829
Smith	2,013	2,518	1,103	156	40	16	5,846
Stafford	2,252	2,861	801	164	8	13	6,099
Stanton	1,082	1,418	431	105	1	13	3,050
Stevens	3,081	2,898	885	238	15	29	7,146
Sumner	12,566	9,397	1,584	984	79	77	24,687
Thomas	4,141	4,069	1,218	421	39	68	9,956
Trego	1,700	1,933	749	163	32	29	4,606
Wabaunsee	4,031	3,334	840	279	7	41	8,532
Wallace	841	1,548	552	70	2	13	3,026
Washington	3,335	3,357	1,073	227	8	11	8,011
Wichita	1,162	1,792	390	131	6	6	3,487
Wilson	4,805	4,594	724	337	69	35	10,564
Woodson	1,649	2,006	482	95	8	16	4,256
Wyandotte	81,542	28,744	1,923	3,751	83	159	116,202
Total	1,627,524	752,086	132,160	96,055	6,595	7,687	2,622,107

Special plate registrations are included in the appropriate vehicle category.

The above figures reflect registrations sold in the counties and reported to the Department of Revenue, Division of Vehicles, and should not be construed to be an exact number on the highways of the state.

Driver License Fee Collections by Calendar Year

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



Calendar Year	Amount Collected	Percent Change
2009	$14,823,487	12.1%
2010	$19,272,148	30.0%
2011	$20,062,269	4.1%
2012	$20,098,186	0.2%
2013	$19,856,697	-1.2%
2014	$16,268,712	-18.1%

Driver Licenses by Age and License Class, Calendar Year 2014

Kansas Drivers by Age Category

Age Category	Calendar Year 2014	Percent of Total By Age
14 and 15 (restricted license)	27,674	1.4%
16 - 24	291,017	14.4%
25 - 49	812,792	40.2%
50 - 64	526,445	26.0%
65 and over	363,343	18.0%
Total by Age	2,021,271	100.0%

Kansas Drivers by License Class

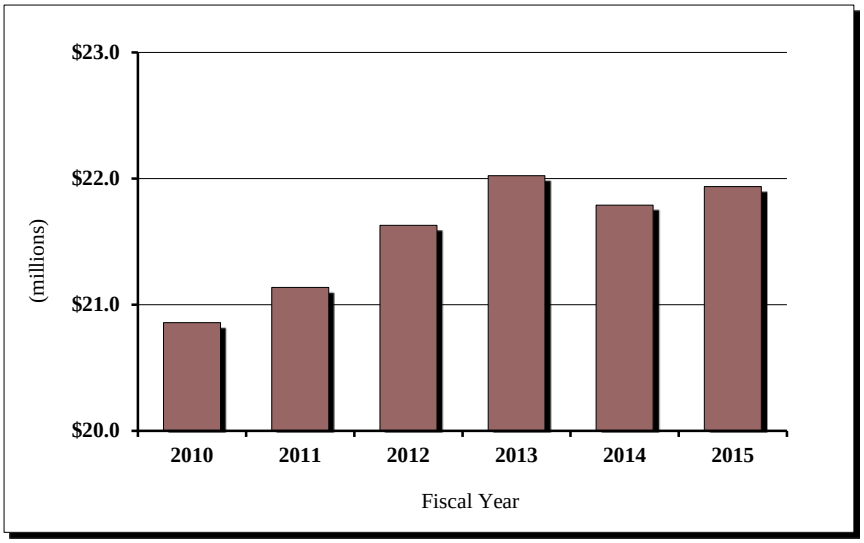
License Class*	Calendar Year 2014	Percent of Total By Class
Class CDL	133,527	6.6%
Class A & B	18,386	0.9%
Class C	1,697,250	84.0%
Class M	172,108	8.5%
Total	2,021,271	100.0%

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

Gallonage Tax Receipts by Components and Fiscal Year

Gross Gallonage Tax by Components

	Fiscal Year 2014	Fiscal Year 2015	Percent Change
Alcohol and Spirits	$10,225,181	$10,498,056	2.7%
Fortified and Light Wine	$1,818,040	$1,721,203	-5.3%
Strong Beer	$8,060,576	$8,149,227	1.1%
Cereal Malt Beverage	$1,685,221	$1,566,164	-7.1%
Total	$21,789,018	$21,934,650	0.7%

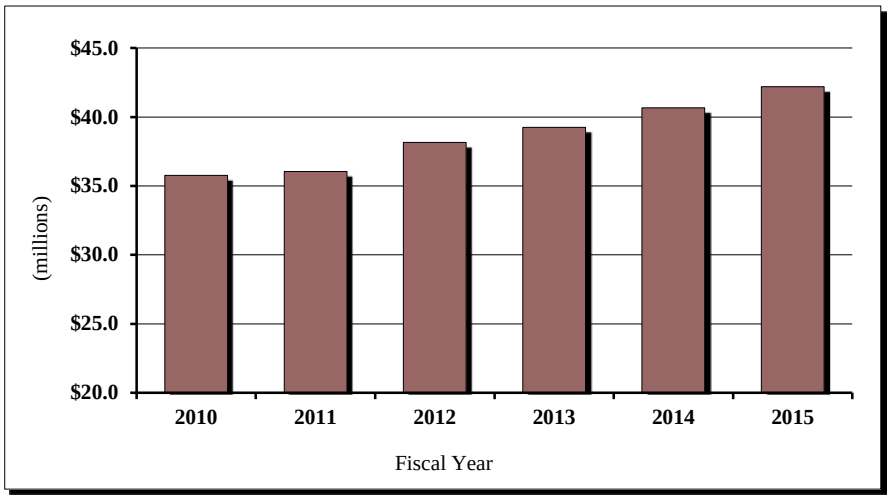


Total Gallonage Tax by Fiscal Year

Fiscal Year	Amount Collected	Percent Change
2010	$20,857,620	-1.7%
2011	$21,135,864	1.3%
2012	$21,628,333	2.3%
2013	$22,021,765	1.8%
2014	$21,789,018	-1.1%
2015	$21,934,650	0.7%

Liquor Excise Tax Gross Receipts

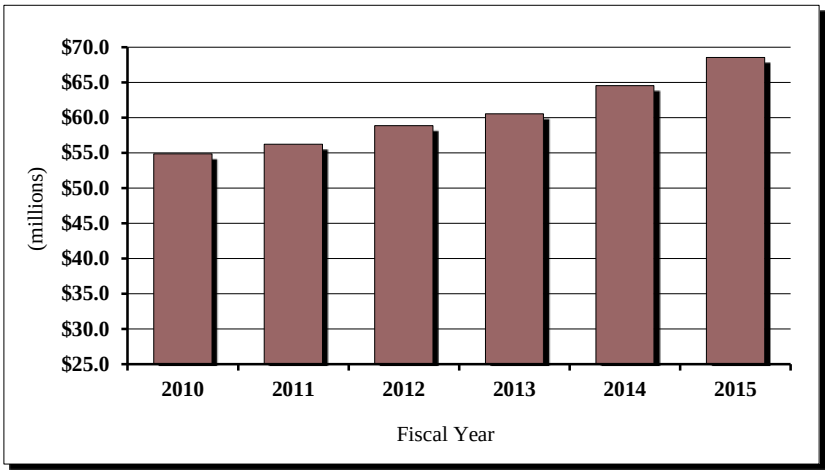
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from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



Fiscal Year	Amount Collected	Percent Change
2010	$35,764,829	-2.2%
2011	$36,050,400	0.8%
2012	$38,158,615	5.8%
2013	$39,258,226	2.9%
2014	$40,661,294	3.6%
2015	$42,196,378	3.8%

Liquor Enforcement Tax Gross Receipts

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



Fiscal Year	Amount Collected	Percent Change
2010	$54,854,273	1.9%
2011	$56,224,767	2.5%
2012	$58,878,961	4.7%
2013	$60,561,426	2.9%
2014	$64,564,302	6.6%
2015	$68,556,891	6.2%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2015 Total Liquor Taxes and Fees

	Fiscal Year 2015	Percent Total
Gallonage Tax	$21,934,650	16.0%
Liquor Excise Tax	$42,196,378	30.8%
Liquor Enforcement Tax	$68,556,891	50.1%
Fees and Fines	$4,210,842	3.1%
Total	$136,898,761	100.0%

Alcoholic Beverage Licenses Issued

Caterer	44	Hotel Drinking Establishment	43
Class A Club - Social (500 members or less)	41	Hotel Drinking Establishment and Caterer	22
Class A Club - Social (Over 500 members)	17	Manufacturer's License	2
Class A Club (Fraternal/Veterans)	187	Microbrewery License	32
Class B Club	80	Microdistillery License	4
Distributor - Beer	34	Non-Beverage Permit	7
Distributor - Spirits	27	Non-Beverage User License	12
Distributor - Wine	40	Packaging and Warehousing Facility Permit	1
Drinking Establishment	1,810	Public Venue License	5
Drinking Establishment/Caterer	133	Retailer's License	764
Farm Winery	37	Special Order Shipping License	533
Farm Winery Outlet	7	Supplier Permit	1,034
Farmers' Market Sales Permit	7	Temporary Permit - On Premise	288
		Total	2,464

Page 93 – Liquor-by-the-Drink map of Kansas

This is a map of Kansas that identifies the year each county voted for liquor-by-the-drink, and where applicable, the year the county removed the 30% food requirement. The tax base for the liquor-by-the-drink tax is gross receipts from the sale of alcoholic liquor by clubs, caterers, drinking establishments, and temporary permit holders. The map is updated every two (2) years in November.

Counties with no liquor-by-the-drink

Clark
Clay
Gray
Haskell
Jewell
Meade
Sheridan
Stafford
Stanton
Wallace

Counties with liquor-by-the-drink with 30% food requirement

Allen	2000
Anderson	1996
Atchison	1986
Bourbon	1992
Butler	1986
Chase	1988
Chautauqua	2008
Cheyenne	2000
Cloud	1998
Coffey	2004
Decatur	2002
Dickinson	1986
Doniphan	2012
Douglas	1986
Elk	2014
Ellsworth	1986
Finney	1986
Ford	1986
Franklin	1994
Gove	2012
Greenwood	1986
Hamilton	2010
Harper	2006
Harvey	1986
Hodgeman	2004
Jackson	2004

Jefferson	1986
Johnson	1986
Kearny	1988
Kingman	2004
Kiowa	2010
Labette	1996
Leavenworth	1986
Lincoln	1990
Linn	2004
Marion	2004
Marshall	1986
McPherson	1996
Miami	1986
Mitchell	1996
Morris	1992
Nemaha	1986
Neosho	1998
Ness	2004
Norton	1992
Osage	1986
Osborne	2010
Ottawa	2006
Pawnee	1992
Pottawatomie	1986
Pratt	2000
Rawlins	2002
Reno	1986
Republic	1986
Rooks	2000
Rush	1986
Russell	1986
Seward	1996
Sherman	1986
Smith	1992
Sumner	1992
Thomas	1986
Trego	1986
Wabaunsee	1986
Washington	1986
Wilson	1998
Counties with liquor-by-the-drink with no food requirement	
Graham	1992
Grant	2008
Greeley	2008
Lane	2012

Logan	2006
Morton	2012
Scott	2010
Stevens	2012
Wichita	2014
	1996
Phillips	2012
	1986
Ellis	1988
	1986
Edwards	2008
Comanche	2010
	1986
Barton	2004
Barber	2010
Rice	2014
	1986
Saline	1994
	1986
Sedgwick	1988
Cowley	1996
	1986
Riley	2004
	1986
Geary	1990
	1986
Lyon	1992
Brown	2000
	1986
Shawnee	1994
Woodson	2008
Montgomery	1998
	1986
Wyandotte	1988
	1986
Crawford	1992
Cherokee	2012

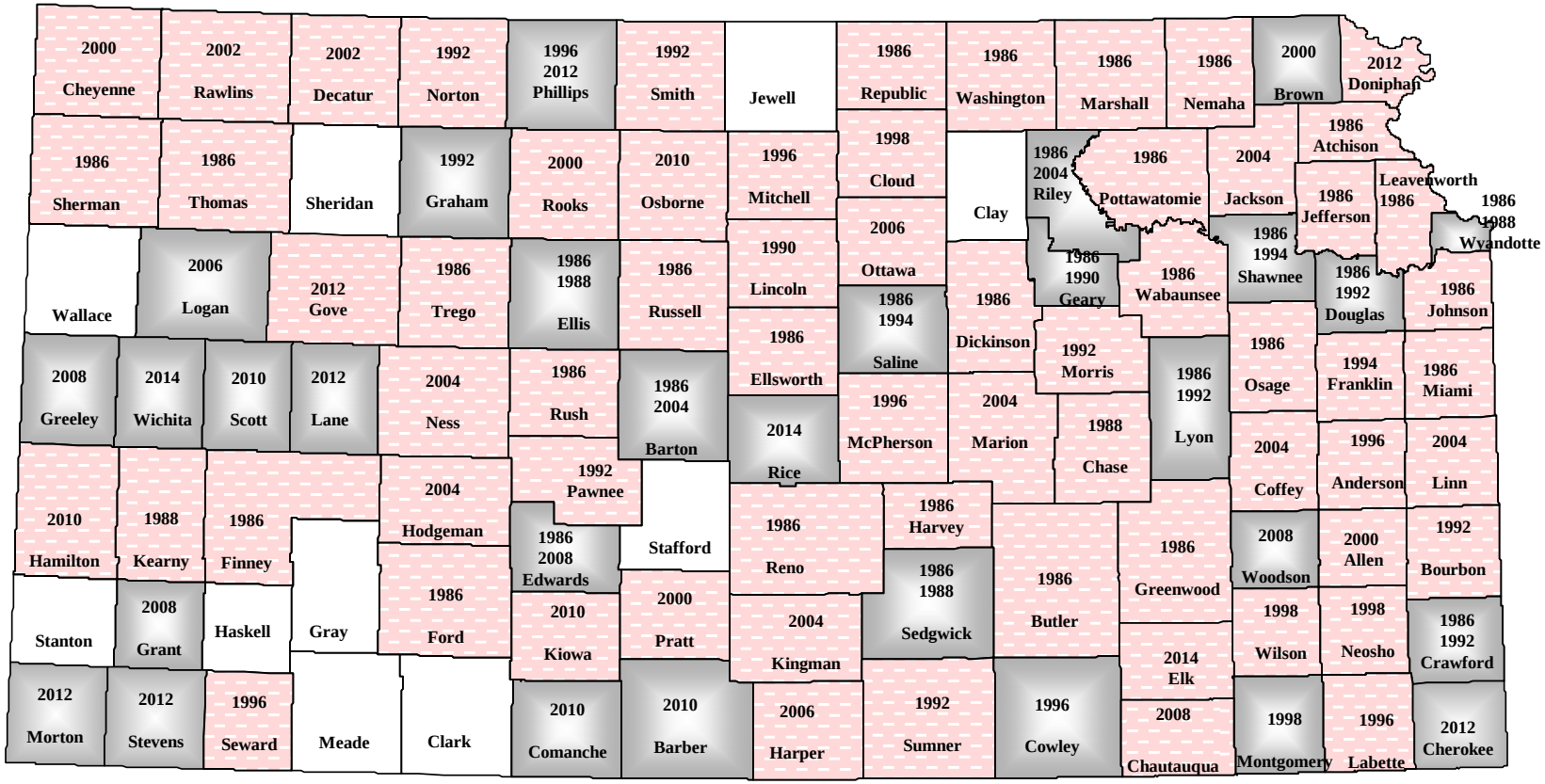
Kansas Liquor-by-the-Drink
November 2014

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

No liquor-by-the-drink

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

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



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

		January-December 2003			January-December 2012				
NAICS	Description of NAICS	Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2012	95% of Kansas Withholding 2012	Bioscience Development and Investment Fund Distribution	
325193	Ethyl Alcohol Manufacturing								
325199	All Other Basic Organic Chemical Manufacturing	9	$784,978.66	$745,729.73	16	$2,047,026.33	$1,944,675.01	$1,198,945.28	
325311	Nitrogenous Fertilizer Manufacturing								
325320	Pesticide and Other Agricultural Chemical Manufacturing								
325411	Medicinal and Botanical Manufacturing	15	$248,711.27	$236,275.70	21	$1,193,447.62	$1,133,775.24	$897,499.54	
325412	Pharmaceutical Preparation Manufacturing								
325413	In-Vitro Diagnostic Substance Manufacturing								
325414	Biological Product (except Diagnostic) Manufacturing	23	$2,256,036.55	$2,143,234.72	32	$4,694,271.29	$4,459,557.72	$2,316,323.00	
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	$18,431.37	$17,509.80	14	$74,949.99	$71,202.49	$53,692.69	
334516	Analytical Laboratory Instrument Manufacturing								
334517	Irradiation Apparatus Manufacturing								
339111	Laboratory Apparatus and Furniture Manufacturing	7	$53,010.03	$50,359.52	17	$173,331.85	$164,665.25	$114,305.73	
339112	Surgical and Medical Instrument Manufacturing	16	$954,268.00	$906,554.60	26	$1,888,145.18	$1,793,737.92	$887,183.32	
339113	Surgical Appliance and Supplies Manufacturing	23	$791,833.56	$752,241.88	23	$781,701.90	$742,616.81	-$9,625.07	
339115	Ophthalmic Good Manufacturing	8	$284,181.64	$269,972.56	7	$266,489.27	$253,164.81	-$16,807.75	
541380	Testing Laboratories	80	$1,096,142.80	$1,041,335.66	69	$2,053,467.40	$1,950,794.03	$909,458.37	
541710	Research and Development in the Physical, Engineering, and Life Sciences	112	$1,629,196.41	$1,547,736.59	115	$6,008,171.18	$5,707,762.63	$4,160,026.04	
541940	Veterinary Services	425	$2,088,415.35	$1,983,994.58	335	$3,085,905.10	$2,931,609.85	$947,615.27	
621511	Medical Laboratories	40	$6,125,927.97	$5,819,631.57	54	$10,811,783.42	$10,271,194.25	$4,451,562.68	
621512	Diagnostic Imaging Centers	35	$283,260.77	$269,097.73	27	$305,383.13	$290,113.97	$21,016.24	
622110	General Medical and Surgical Hospitals	129	$58,723,714.98	$55,787,529.22	170	$115,168,995.78	$109,410,546.00	$53,623,016.78	
	Other	90	$10,244,629.21	$9,732,397.77	97	$15,167,030.45	$14,408,678.97	$4,676,281.20	
	Total	1,018	$85,582,738.57	$81,303,601.63	1,023	$163,720,099.89	$155,534,094.95	**$74,230,493.32**	*

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

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

*Distribution for 8/8/12 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2012 and the calendar year of 2003 divided by four ($12,287,266.72). This distribution was reduced due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the first $1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University.
*Distribution for 8/8/12 was reduced further due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the next $5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.

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

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

*Distribution for 5/10/13 included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2012 and the base year of 2003 ($3,817,911.48). This distribution was reduced due to 2012 House Substitute for Senate Bill 294 to the FY 13 transfer limitation of $35M which shall take into consideration the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transfer of $5M to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 5/10/13, $13,495,166.37 was reduced by $13,495,166.37 with actual distribution of $0. Reduction includes $9,677,254.89 for bioscience companies which represents the 1st quarter of 2013 and $3,817,911.48 for state universities (2012).
*Distribution for 5/10/13 was not made due to 2013 SB 171, Section 268 which provides that the amount distributed for FY 13 shall not exceed $12,287,267. Therefore, the first distribution in FY 2013 was the only one made.

*Distribution for 11/12/14 included a comparison between the 3rd quarter (Jul-Sep) of calendar year 2014 and the calendar years of 2003 divided by four ($7,919,641.97). This distribution also included a reconciliation for 2012 ($16,383,941.40).

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

		January-December 2003			January-December 2013				
NAICS	Description of NAICS	Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2013	95% of Kansas Withholding 2013	Bioscience Development and Investment Fund Distribution	
325193 325199	Ethyl Alcohol Manufacturing All Other Basic Organic Chemical Manufacturing	9	$784,978.66	$745,729.73	16	$1,687,757.13	$1,603,369.27	$857,639.54	
325311 325320 325411	Nitrogenous Fertilizer Manufacturing Pesticide and Other Agricultural Chemical Manufacturing Medicinal and Botanical Manufacturing	14	$248,711.27	$236,275.70	19	$919,016.30	$873,065.49	$636,789.79	
325412 325413 325414	Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing	24	$2,256,036.55	$2,143,234.72	33	$3,884,870.31	$3,690,626.79	$1,547,392.07	
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	$18,431.37	$17,509.80	12	$47,336.02	$44,969.22	$27,459.42	
334516 334517 339111	Analytical Laboratory Instrument Manufacturing Irradiation Apparatus Manufacturing Laboratory Apparatus and Furniture Manufacturing	7	$53,010.03	$50,359.52	16	$96,839.01	$91,997.06	$41,637.54	
339112	Surgical and Medical Instrument Manufacturing	16	$954,268.00	$906,554.60	23	$1,459,047.60	$1,386,095.22	$479,540.62	
339113	Surgical Appliance and Supplies Manufacturing	24	$791,833.56	$752,241.88	24	$729,087.15	$692,632.79	-$59,609.09	
339115	Ophthalmic Good Manufacturing	8	$251,769.35	$239,180.88	5	$188,208.63	$178,798.20	-$60,382.68	
541380	Testing Laboratories	81	$1,092,895.07	$1,038,250.32	69	$1,678,851.86	$1,594,909.27	$556,658.95	
541710	Research and Development in the Physical, Engineering, and Life Sciences	114	$1,601,889.19	$1,521,794.73	114	$5,331,445.53	$5,064,873.25	$3,543,078.52	
541940	Veterinary Services	424	$2,088,415.35	$1,983,994.58	320	$2,667,579.17	$2,534,200.21	$550,205.63	
621511	Medical Laboratories	40	$6,095,742.92	$5,790,955.77	56	$8,236,138.78	$7,824,331.84	$2,033,376.07	
621512	Diagnostic Imaging Centers	35	$283,260.77	$269,097.73	30	$257,380.33	$244,511.31	-$24,586.42	
622110	General Medical and Surgical Hospitals	129	$58,723,714.98	$55,787,529.22	181	$94,690,655.24	$89,956,122.47	$34,168,593.25	
	Other	86	$10,337,781.50	$9,820,892.45	97	$12,373,705.59	$11,755,020.32	$1,934,127.87	
	Total	1,017	$85,582,738.57	$81,303,601.63	1,015	$134,247,918.65	$127,535,522.71	**$46,231,921.08**	*

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

* Distribution for 5/10/13 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2013 and the calendar year 2003 divided by four ($9,677,254.89). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2012 and base year (Jan-Dec) of 2003 ($3,817,911.48). The distribution for 5/10/13 was reduced due to the FY 13 cap limitation of $35M. 2012 House Substitute for Senate Bill 294, Section 156, limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to $35M for FY 13. This shall take into consideration the transfer of $1M to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transfer of $5M to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 5/10/13, $13,495,166.37 was reduced by $13,495,166.37, with actual distribution of $0. Reduction includes $9,677,254.89 for bioscience companies and $3,817,911.48 for state universities.

*Distribution for 5/10/13 was not made due to 2013 SB 171, Section 268 which provides that the amount distributed for FY 13 shall not exceed $12,287,267. Therefore the first distribution in FY 2013 was the only one made.

*Distribution for 8/7/13 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2013 and the calendar year 2003 divided by four ($6,766,183.45). Distribution for 8/7/13 was reduced due to 2013 Senate Bill 171, Section 268 instructing for FY 2014, the first $1M shall be

KANSAS BIOSCIENCE COMPANIES
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transferred to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the next $5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 8/7/13, $6,766,183.45 was reduced by $1,000,000 and $5,000,000, which actual distribution of $766,183.45

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

*Distribution for 2/7/14 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2013 and the calendar year 2003 divided by four (8,306,708.99). This distribution for 2/7/14 was reduced due to 2013 Senate Bill 171 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to $10M for the fiscal year ending June 30, 2014 which includes the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 2/7/14, $8,306,708.99 was reduced by $8,306,708.99, with actual distribution of $0. Reduction includes $8,306,708.99 for bioscience companies.

*Distribution for 5/21/14 included a comparison of the withholding from Kansas State Universities for the calendar year (Jan-Dec) of 2012 and the base year of 2003 ($1,884,705.64). This distribution was reduced due to 2013 Senate Bill 171 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to $10M for the fiscal year ending June 30, 2014 which includes the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 5/21/14, $10,661,804.59 was reduced by $10,661,804.59, with actual distribution of $0. Reduction includes $8,777,098.95 for bioscience companies and $1,884,705.64 for state universities.

*Distribution for 11/9/15 included the comparision between the 3rd quarter (Jul-Sep) of calendar year 2015 and the calendar year of 2003 divided by four ($8,693,074.96). This distribution also included a reconciliation for 2013 ($12,977,695.68). This distribution was not made based on instruction from the Kansas Division of Budget.

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2014

		January-December 2003			January-December 2014			
NAICS	**Description of NAICS**	**Number of Kansas Bioscience Companies**	**Kansas Withholding Base Year Period 2003**	**95% of Base Year Period Withholding 2003**	**Number of Kansas Bioscience Companies**	**Kansas Withholding 2014**	**95% of Kansas Withholding 2014**	**Bioscience Development and Investment Fund Distribution**
325193 325199	Ethyl Alcohol Manufacturing All Other Basic Organic Chemical Manufacturing	9	$784,978.68	$745,729.76		$1,778,772.57	$1,689,833.95	$944,104.19
325311 325320 325411	Nitrogenous Fertilizer Manufacturing Pesticide and Other Agricultural Chemical Manufacturing Medicinal and Botanical Manufacturing	14	$248,711.28	$236,275.68		$942,900.85	$895,755.80	$659,480.12
325412 325413 325414	Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing	24	$2,256,036.60	$2,143,234.76		$4,314,504.41	$4,098,779.19	$1,955,544.43
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	$18,431.36	$17,509.80		$42,961.76	$40,813.67	$23,303.87
334516 334517 339111	Analytical Laboratory Instrument Manufacturing Irradiation Apparatus Manufacturing Laboratory Apparatus and Furniture Manufacturing	7	$53,010.04	$50,359.52		$172,765.29	$164,127.02	$113,767.50
339112	Surgical and Medical Instrument Manufacturing	16	$954,268.00	$906,554.60		$1,502,175.39	$1,427,066.63	$520,512.03
339113	Surgical Appliance and Supplies Manufacturing	24	$791,833.56	$752,241.88		$599,446.70	$569,474.37	-$182,767.51
339115	Ophthalmic Good Manufacturing	8	$284,181.64	$269,972.56		$193,055.90	$183,403.10	-$86,569.46
541380	Testing Laboratories	81	$1,096,142.80	$1,041,335.68		$1,619,673.78	$1,538,690.10	$497,354.42
541710	Research and Development in the Physical, Engineering, and Life Sciences	114	$1,629,196.40	$1,547,736.60		$5,247,866.20	$4,985,472.90	$3,437,736.30
541940	Veterinary Services	424	$2,088,415.36	$1,983,994.60		$2,591,459.92	$2,461,886.92	$477,892.32
621511	Medical Laboratories	40	$6,125,927.96	$5,819,631.56		$8,245,266.44	$7,833,003.12	$2,013,371.56
621512	Diagnostic Imaging Centers	35	$283,260.76	$269,097.72		$241,881.55	$229,787.47	-$39,310.25
622110	General Medical and Surgical Hospitals	129	$58,723,715.00	$55,787,529.24		$79,838,711.04	$75,846,775.49	$20,059,246.25
	Other	86	$10,244,629.20	$9,732,397.80		$12,303,242.03	$11,688,079.93	$1,955,682.13
	Total	1,017	$85,582,738.64	$81,303,601.76		$119,634,683.83	$113,652,949.66	**$32,349,347.90** *

Some NAICS have been grouped together to ensure confidentiality of filer information.
Number of bioscience companies for 2014 will be computed once the year is complete and a reconciliation has been completed.
Reconciliation has not been completed.

* Distribution for 5/21/14 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2014 and the calendar year 2003 divided by four ($8,777,098.95). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2013 and base year (Jan-Dec) of 2003 ($1,884,705.64). The distribution for 5/21/14 was reduced due to the FY 14 cap limitation of $10M. 2013 Senate Bill 171, Section 268, limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to $10M for FY 14. This shall take into consideration the transfer of $1M to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transfer of $5M to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 5/21/14, $10,661,804.59 was reduced by $10,661,804.59, with actual distribution of $0. Reduction includes $8,777,098.95 for bioscience companies and $1,888,705.64 for state universities.

*Distribution for 8/13/14 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2014 and the calendar year 2003 divided by four ($7,681,889.45). Distribution for 8/13/14 was reduced due to 2013 Senate Bill 171, Section 268 instructing for FY 2015, the first $1M shall be transferred to The Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the next $5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 8/13/14, $7,681,889.45 was reduced by $1,000,000

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and $5,000,000, which actual distribution of $1,681,889.45.

*Distribution for 11/12/14 included the comparison between the 3rd quarter (Jul-Sep) of calendar year 2014 and the calendar year 2003 divided by four ($7,919,641.97). This distribution also included a reconciliation for 2012 ($16,383,941.40).

*Distribution for 2/9/15 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2014 and the calendar year 2003 divided by four ($7,970,717.53). Distribution for 2/9/15 was reduced due to 2014 Senate Substitute for Substitute for House Bill 2231 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to $32M for the fiscal year 2015 which includes the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 2/7/14, $7,970,717.53 was reduced by $7,956,190.35, with actual distribution of $14,527.18. Reduction includes $7,970,717.53 for bioscience companies. This distribution was not made.

*Distribution for 6/25/15 inlcuded a comparison of the withholding from Kansas State Universities for the calendar year (Jan-Dec) 2014 and the base year of 2003 ($2,238,957.12) This distribution was reduced due to 2015 House Substitute for Senate Bill 112 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to $13M for the fiscal year ending June 30, 2015 which includes the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A), 2013 Senate Bill 171) and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A), 2013 Senate Bill 171). Total distribution for 6/25/15, $11,514,842.52 was reduced by $6,196,731.97, with actual distribution of $5,318,110.55. Reduction includes $2,238,957.12 for state universities (2014) and $3,957,774.85 for bioscience companies which represents the 1st quarter of 2015.

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		January-December 2003			January-December 2015				
NAICS	**Description of NAICS**	**Number of Kansas Bioscience Companies**	**Kansas Withholding Base Year Period 2003**	**95% of Base Year Period Withholding 2003**	**Number of Kansas Bioscience Companies**	**Kansas Withholding 2015**	**95% of Kansas Withholding 2015**	**Bioscience Development and Investment Fund Distribution**	
325193 325199	Ethyl Alcohol Manufacturing All Other Basic Organic Chemical Manufacturing	9	$588,734.01	$559,297.32		$1,285,074.85	$1,220,821.10	$661,523.78	
325311 325320 325411	Nitrogenous Fertilizer Manufacturing Pesticide and Other Agricultural Chemical Manufacturing Medicinal and Botanical Manufacturing	14	$186,533.46	$177,206.76		$870,289.57	$826,775.09	$649,568.33	
325412 325413 325414	Pharmaceutical Preparation Manufacturing In-Vitro Diagnostic Substance Manufacturing Biological Product (except Diagnostic) Manufacturing	24	$1,692,027.45	$1,607,426.07		$3,421,335.24	$3,250,268.48	$1,642,842.41	
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	$13,823.52	$13,132.35		$34,721.83	$32,985.75	$19,853.40	
334516 334517 339111	Analytical Laboratory Instrument Manufacturing Irradiation Apparatus Manufacturing Laboratory Apparatus and Furniture Manufacturing	7	$39,757.53	$37,769.64		$104,050.81	$98,848.27	$61,078.63	
339112	Surgical and Medical Instrument Manufacturing	16	$715,701.00	$679,915.95		$1,124,162.32	$1,067,954.20	$388,038.25	
339113	Surgical Appliance and Supplies Manufacturing	24	$593,875.17	$564,181.41		$453,928.15	$431,231.75	-$132,949.66	
339115	Ophthalmic Good Manufacturing	8	$213,136.23	$202,479.42		$135,858.42	$129,065.50	-$73,413.92	
541380	Testing Laboratories	81	$819,671.31	$778,687.74		$1,184,026.19	$1,124,824.88	$346,137.14	
541710	Research and Development in the Physical, Engineering, and Life Sciences	114	$1,205,690.13	$1,145,405.61		$3,893,225.56	$3,698,564.27	$2,553,158.66	
541940	Veterinary Services	424	$1,566,311.52	$1,487,995.95		$2,043,591.82	$1,941,412.23	$453,416.28	
621511	Medical Laboratories	40	$4,639,370.19	$4,407,401.67		$6,675,218.38	$6,341,457.47	$1,934,055.80	
621512	Diagnostic Imaging Centers	35	$212,445.57	$201,823.29		$181,448.06	$172,375.65	-$29,447.64	
622110	General Medical and Surgical Hospitals	129	$44,042,786.25	$41,840,646.93		$59,864,985.88	$56,871,736.58	$15,031,089.65	
	Other	86	$7,657,190.70	$7,274,331.18		$9,195,793.33	$8,736,003.67	$1,461,672.49	
	Total	1,017	$64,187,054.04	$60,977,701.29		$90,467,710.41	$85,944,324.89	**$24,966,623.60**	*

Some NAICS have been grouped together to ensure confidentiality of filer information.
January-December 2015 includes the first three quarters of 2015 (January-March) (April-June) (July-September) to date.
Number of bioscience companies for 2015 will be computed once the year is complete and a reconciliation has been completed.
Reconciliation has not been completed.

*Distribution for 6/25/15 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2015 and the calendar year 2003 divided by four ($9,275,885.40). This distribution also included a comparison of the withholding from Kansas State Universities for the calendar year (Jan-Dec) 2014 and the base year of 2003 ($2,238,957.12). This distribution was reduced due to 2015 House Substitute for Senate Bill 112 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to $13M for the fiscal year ending June 30, 2015 which includes the $1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A), 2013 Senate Bill 171) and the $5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A), 2013 Senate Bill 171). Total distribution for 6/25/15, $11,514,842.52 was reduced by $6,196,731.97, with actual distribution of $5,318,110.55. Reduction includes $2,238,957.12 for state universities and $3,957,774.85 for bioscience companies.

*Distribution for 8/21/15 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2014 and the calendar year 2003 divided by four ($6,997,663.24). Distribution for 8/21/15 was reduced due to 2015 House Substitute for Senate Bill 112 (section 239) which instructs for FY 2016 the first $1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University.
*Distribution for 8/21/15 was reduced due to 2015 House Substitute for Senate Bill 112 (section 239) which instructs for FY 2016 the next $5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.

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	*Distribution for 11/9/15 included the comparision between the 3rd quarter (Jul-Sep) of calendar year 2015 and the calendar year of 2003 divided						
	by four ($8,693,074.96). This distribution also included a reconciliation for 2013 ($12,977,695.68). This distribution was not made based on						
	instruction from the Kansas Division of Budget.						

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

	January-December 2003			January-December 2012			
State University	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2012	95% of Kansas Withholding 2012	Growth from Base Year Period 2003
Emporia State University	91	$113,801.02	$108,110.97	95	$161,724.65	$153,638.42	$45,527.45
Fort Hays State University	93	$151,872.00	$144,278.40	98	$211,338.56	$200,771.63	$56,493.23
Kansas State University	2,273	$3,090,709.00	$2,936,173.55	2,108	$4,548,428.69	$4,321,007.25	$1,384,833.70
Pittsburg State University	238	$382,705.00	$363,569.75	283	$653,937.00	$621,240.15	$257,670.40
University of Kansas	2,188	$3,040,504.90	$2,888,479.66	2,243	$4,996,171.69	$4,746,363.11	$1,857,883.45
Washburn University	223	$157,362.98	$149,494.83	249	$289,836.83	$275,344.99	$125,850.16
Wichita State University	607	$735,919.19	$699,123.23	405	$830,290.86	$788,776.32	$89,653.09
Total	5,713	$7,672,874.09	$7,289,230.39	5,481	$11,691,728.28	$11,107,141.87	**$3,817,911.48**

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

	January-December 2003			January-December 2013			
State University	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2013	95% of Kansas Withholding 2013	Growth from Base Year Period 2003
Emporia State University	91	$113,801.02	$108,110.97	83	$130,404.30	$123,884.09	$15,773.12
Fort Hays State University	93	$151,872.00	$144,278.40	98	$189,583.00	$180,103.85	$35,825.45
Kansas State University	2,273	$3,090,709.00	$2,936,173.55	2,102	$3,705,375.00	$3,520,106.25	$583,932.70
Pittsburg State University	238	$382,705.00	$363,569.75	280	$534,664.00	$507,930.80	$144,361.05
University of Kansas	2,188	$3,040,504.90	$2,888,479.66	2,226	$4,065,196.07	$3,861,936.27	$973,456.61
Washburn University	223	$157,362.98	$149,494.83	252	$245,525.73	$233,249.44	$83,754.61
Wichita State University	607	$735,919.19	$699,123.23	480	$786,026.67	$746,725.33	$47,602.10
Total	5,713	$7,672,874.09	$7,289,230.39	5,521	$9,656,774.77	$9,173,936.03	**$1,884,705.64**

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2013. Due to fiscal year cap limitations, this amount may not have been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

	January-December 2003			January-December 2014			
State University	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2014	95% of Kansas Withholding 2014	Growth from Base Year Period 2003
Emporia State University	91	$113,801.02	$108,110.97	166	$236,776.82	$224,937.98	$116,827.01
Fort Hays State University	93	$151,872.00	$144,278.40	104	$194,683.00	$184,948.85	$40,670.45
Kansas State University	2,273	$3,090,709.00	$2,936,173.55	2,183	$3,923,232.00	$3,727,070.40	$790,896.85
Pittsburg State University	238	$382,705.00	$363,569.75	296	$539,074.16	$512,120.45	$148,550.70
University of Kansas	2,188	$3,040,504.90	$2,888,479.66	2,151	$4,051,546.21	$3,848,968.90	$960,489.24
Washburn University	223	$157,362.98	$149,494.83	258	$248,094.86	$235,690.12	$86,195.29
Wichita State University	607	$735,919.19	$699,123.23	509	$836,264.01	$794,450.81	$95,327.58
Total	5,713	$7,672,874.09	$7,289,230.39	5,667	$10,029,671.06	$9,528,187.51	**$2,238,957.12**

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2014. Due to fiscal year cap limitations, this amount may not have been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

BIOSCIENCE INITIATIVE

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

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

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

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

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

Kansas Bioscience Companies

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

Kansas State Universities

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

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

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

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

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

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

Bioscience Distributions

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

Bioscience Distributions

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

Bioscience Distributions

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

Bioscience Distributions

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

Bioscience Distributions

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

Bioscience Distributions

Wichita State University) for the fiscal year ending		
June 30, 2012.		
*Distribution for 11/6/13 was reduced due to 2013 Senate		
Bill 171 which limits the aggregate amount that is directed		
to be transferred from the state general fund to the		
bioscience development and investment fund to $10M for		
the fiscal year ending June 30, 2014 which includes the		
$1M transfer made to the Center of Innovation for		
Biomaterials in Orthopaedic Research-Wichita State		
University (Section 268(d)(2)(A)) and the $5M transfer		
made to the National Bio Agro-Defense Facility Fund at		
Kansas State University (Section 268(d)(3)(A)). Total		
distribution for 11/6/13, $23,947,780.99 was reduced by		
$20,713,964.44, with actual distribution of $3,233,816.55.		
Reduction includes $12,209,886.37 for the 2011	$12,209,886.37	
reconciliation and $8,504,078.07 for bioscience		
companies.		
Calendar Year 2011	**$14,556,002.06**	
Calendar Year 2012 compared to Base Year of 2003		
*Bioscience Companies (Jan-Mar)	$15,148,902.42	5/7/2012
*Bioscience Companies (Apr-Jun)	$12,287,266.72	8/8/2012
*Bioscience Companies (Jul-Sep)	$14,761,107.44	11/13/2012
*Bioscience Companies (Oct-Dec)	$15,649,275.34	2/8/2013
*Reconciliation Bioscience Companies	$16,383,941.40	11/12/2014
*State Universities	$3,817,911.48	5/10/2013
*Distribution for 05/07/2012 was reduced due to		
2011 House Bill 2014 (section 191) to meet		
FY 12 transfer limitation of $35M which shall take into		
consideration the $1M transfer made to the Center of		
Innovation for Biomaterials in Orthopaedic Research-		
Wichita State University. Total distribution for		
05/07/2012, $18,506,644.10 was reduced by		
$18,506,644.10, with actual distribution of $0.		
Reduction includes $15,148,902.42 for state universities.	$15,148,902.42	
*2012 House Substitute for Senate Bill 294, Section 156(i)		
passed in May 2012 limits the aggregate amount to be		
transferred from the state general fund to the bioscience		
development and investment fund to $12,322,186 (which		
includes the $1,000,000 transferred to the Center of		
Innovation for Biomaterials in Orthopaedic Research-		
Wichita State University) for the fiscal year ending		
June 30, 2012.		
*Distribution for 8/8/12 was reduced due to 2012 House		
Substitute for Senate Bill 294 (section 156) which		
instructs for FY 2013 the first $1M shall be transferred		
to the Center of Innovation for Biomaterials in Orthopaedic		

Bioscience Distributions

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

Bioscience Distributions

distributed for FY 13 shall not exceed $12,287,267.		
Therefore the first distribution in FY 2013 was the only		
one made.		
*Distribution for 11/12/14 was not made. Distribution		
included $7,919,641.97 for bioscience companies and		
$16,383,941.40 for the 2012 reconciliation.	$16,383,941.40	
Calendar Year 2012	**$6,287,266.72**	
Calendar Year 2013 compared to Base Year of 2003		
*Bioscience Companies (Jan-Mar)	$9,677,254.89	5/10/2013
*Bioscience Companies (Apr-Jun)	$6,766,183.45	8/7/2013
*Bioscience Companies (Jul-Sep)	$8,504,078.07	11/6/2013
*Bioscience Companies (Oct-Dec)	$8,306,708.99	2/7/2014
*Reconciliation Bioscience Companies	$12,977,695.68	11/9/2015
*State Universities	$1,884,705.64	5/21/2014
*Distribution for 5/10/13 was reduced due to 2012 House		
Substitute for Senate Bill 294 to meet FY 13 transfer		
limitation of $35M which shall take into consideration the		
$1M transfer made to the Center of Innovation for		
Biomaterials in Orthopaedic Research-Wichita State		
University and the transfer of $5M to the National Bio		
Agro-Defense Facility Fund at Kansas State University.		
Total distribution for 5/10/13, $13,495,166.37 was		
reduced by $13,495,166.37, with actual distribution of $0.		
Reduction includes $9,677,254.89 for bioscience		
companies and $3,817,911.48 for state universities.	$9,677,254.89	
*Distribution for 5/10/13 was not made due to 2013 Senate		
Bill 171, Section 268 which provides that the amount		
distributed for FY 13 shall not exceed $12,287,267.		
Therefore the first distribution in FY 2013 was the only		
one made.		
*Distribution for 8/7/13 was reduced due to 2013 Senate		
Bill 171 (section 268) which instructs for FY 2014		
the first $1M shall be transferred		
to the Center of Innovation for Biomaterials in Orthopaedic		
Research-Wichita State University.	$1,000,000.00	
*Distribution for 8/7/13 was reduced due to 2013 Senate		
Bill 171 (section 268) which instructs for FY 2014		
the next $5M shall be transferred to		
the National Bio Agro-Defense Facility Fund at Kansas		
State University.	$5,000,000.00	
*Distribution for 11/6/13 was reduced due to 2013 Senate		
Bill 171 which limits the aggregate amount that is directed		
to be transferred from the state general fund to the		
bioscience development and investment fund to $10M for		
the fiscal year ending June 30, 2014 which includes the		

Bioscience Distributions

$1M transfer made to the Center of Innovation for		
Biomaterials in Orthopaedic Research-Wichita State		
University (Section 268(d)(2)(A)) and the $5M transfer		
made to the National Bio Agro-Defense Facility Fund at		
Kansas State University (Section 268(d)(3)(A)). Total		
distribution for 11/6/13, $23,947,780.99 was reduced by		
$20,713,964.44, with actual distribution of $3,233,816.55.		
Reduction includes $12,209,886.37 for the 2011		
reconciliation and $8,504,078.07for bioscience	$8,504,078.07	
companies.		
*Distribution for 2/7/14 was reduced due to 2013 Senate		
Bill 171 which limits the aggregate amount that is directed		
to be transferred from the state general fund to the		
bioscience development and investment fund to $10M for		
the fiscal year ending June 30, 2014 which includes the		
$1M transfer made to the Center of Innovation for		
Biomaterials in Orthopaedic Research-Wichita State		
University (Section 268(d)(2)(A)) and the $5M transfer		
made to the National Bio Agro-Defense Facility Fund at		
Kansas State University (Section 268(d)(3)(A)). Total		
distribution for 2/7/14, $8,306,708.99 was reduced by		
$8,306,708.99, with actual distribution of $0.		
Reduction includes $8,306,708.99 for bioscience		
companies.	$8,306,708.99	
*Distribution for 5/21/2014 was reduced due to 2013		
Senate Bill 171 which limits the aggregate amount that is		
directed to be transferred from the state general fund to the		
bioscience development and investment fund to $10M for		
the fiscal year ending June 30, 2014 which includes the		
$1M transfer made to the Center of Innovation for		
Biomaterials in Orthopaedic Research-Wichita State		
University (Section 268(d)(2)(A)) and the $5M transfer		
made to the National Bio Agro-Defense Facility Fund at		
Kansas State University (Section 268(d)(3)(A)). Total		
distribution for 5/21/14, $10,661,804.59 was reduced by		
$10,661,804.59, with actual distribution of $0.		
Reduction includes $1,884,705.64 for state		
universities.	$1,884,705.64	
*Distribution for 11/9/2015 was not made. Distribution		
included $8,693,074.96 for bioscience companies and		
$12,977,695.68 for the 2013 reconciliation.	$12,977,695.68	
Calendar Year 2013 (to date)	**$766,183.45**	
Calendar Year 2014 compared to Base Year of 2003		
*Bioscience Companies (Jan-Mar)	$8,777,098.95	5/21/2014
*Bioscience Companies (Apr-Jun)	$7,681,889.45	8/13/2014
*Bioscience Companies (Jul-Sep)	$7,919,641.97	11/12/2014

Bioscience Distributions

*Bioscience Companies (Oct-Dec)					$7,970,717.53	2/9/2015
*State Universities					$2,238,957.12	6/25/2015
*Distribution for 5/21/2014 was reduced due to 2013						
Senate Bill 171 which limits the aggregate amount that is						
directed to be transferred from the state general fund to the						
bioscience development and investment fund to $10M for						
the fiscal year ending June 30, 2014 which includes the						
$1M transfer made to the Center of Innovation for						
Biomaterials in Orthopaedic Research-Wichita State						
University (Section 268(d)(2)(A)) and the $5M transfer						
made to the National Bio Agro-Defense Facility Fund at						
Kansas State University (Section 268(d)(3)(A)). Total						
distribution for 5/21/14, $10,661,804.59 was reduced by						
$10,661,804.59, with actual distribution of $0.						
Reduction includes $8,777,098.95 for bioscience						
companies.					$8,777,098.95	
*Distribution for 8/13/14 was reduced due to 2013 Senate						
Bill 171 (section 268) which instructs for FY 2015						
the first $1M shall be transferred to the Center of						
Innovation for Biomaterials in Orthopaedic Research-						
Wichita State University.					$1,000,000.00	
*Distribution for 8/13/14 was reduced due to 2013 Senate						
Bill 171 (section 268) which instructs for FY 2015						
the next $5M shall be transferred to the National Bio						
Agro-Defense Facility Fund at Kansas State University.					$5,000,000.00	
*Distribution for 11/12/14 was not made. Distribution						
included $7,919,641.97 for bioscience companies and						
$16,383,941.40 for the 2012 reconciliation.					$7,919,641.97	
*Distribution for 2/9/15 was reduced due to 2014 Senate						
Substitute for Substitute for House Bill 2231 which limits						
the aggregate amount that is directed to be transferred						
from the state general fund to the bioscience development						
and investment fund to $32M for the fiscal year 2015						
which includes the $1M transfer made to the Center						
of Innovation for Biomaterials in Orthopaedic Research-						
Wichita State University (Section 268(d)(2)(A)) and the						
$5M transfer made to the National Bio Agro-Defense						
Facility Fund at Kansas State University (Section 268(d)(3)(A)).						
Total distribution for 2/7/14, $7,970,717.53 was reduced						
by $7,956,190.35, with actual distribution of $14,527.18.						
Reduction includes $7,970,717.53 for bioscience						
companies. This distribution was not made.					$7,970,717.53	
*Distribution for 6/25/15 was reduced due to 2015						
House Substitute for Senate Bill 112 which limits the						
aggregate amount that is directed to be transferred						
from the state general fund to the bioscience development						
and investment fund to $13M for the fiscal year ending						

Bioscience Distributions

June 30, 2015 which includes the $1M transfer made to		
the Center of Innovation for Biomaterials in Orthopaedic		
Research-Wichita State University (Section 268(d)(2)(A),		
2013 Senate Bill 171) and the $5M transfer made to the		
National Bio Agro-Defense Facility Fund at Kansas State		
University (Section 268(d)(3)(A), 2013 Senate Bill 171).		
Total distribution for 6/25/15, $11,514,842.52 was		
reduced by $6,196,731.97, with actual distribution of		
$5,318,110.55. Reduction includes $2,238,957.12 for		
state universities and $3,957,774.85 for bioscience		
companies.	$2,238,957.12	
Calendar Year 2014 (to date)	**$1,681,889.45**	
Calendar Year 2015 compared to Base Year of 2003		
*Bioscience Companies (Jan-Mar)	$9,275,885.40	6/25/2015
*Bioscience Companies (Apr-Jun)	$6,997,663.24	8/21/2015
*Bioscience Companies (Jul-Sep)	$8,693,074.96	11/9/2015
*Bioscience Companies (Oct-Dec)		
*State Universities		
*Distribution for 6/25/15 was reduced due to 2015		
House Substitute for Senate Bill 112 which limits the		
aggregate amount that is directed to be transferred		
from the state general fund to the bioscience development		
and investment fund to $13M for the fiscal year ending		
June 30, 2015 which includes the $1M transfer made to		
the Center of Innovation for Biomaterials in Orthopaedic		
Research-Wichita State University (Section 268(d)(2)(A),		
2013 Senate Bill 171) and the $5M transfer made to the		
National Bio Agro-Defense Facility Fund at Kansas State		
University (Section 268(d)(3)(A), 2013 Senate Bill 171).		
Total distribution for 6/25/15, $11,514,842.52 was		
reduced by $6,196,731.97, with actual distribution of		
$5,318,110.55. Reduction includes $2,238,957.12 for		
state universities and $3,957,774.85 for bioscience		
companies.	$3,957,774.85	
*Distribution for 8/21/15 was reduced due to 2015		
House Substitute for Senate Bill 112 (section 239)		
which instructs for FY 2016 the first $1M shall be		
transferred to the Center of Innovation for Biomaterials in		
Orthopaedic Research-Wichita State University.	$1,000,000.00	
*Distribution for 8/21/15 was reduced due to 2015		
House Substitute for Senate Bill 112 (section 239)		
which instructs for FY 2016 the next $5M shall be		
transferred to the National Bio Agro-Defense Facility		
Fund at Kansas State University.	$5,000,000.00	
*Distribution for 11/9/2015 was not made. Distribution		
included $8,693,074.96 for bioscience companies and		

Bioscience Distributions

$12,977,695.68 for the 2013 reconciliation.					$8,693,074.96	
Calendar Year 2015 (to date)					**$6,315,773.79**	
Total Distributions to Kansas Bioscience Authority					**$214,987,742.42**	
Total Transfers to the Center of Innovation for					$1,000,000.00	FY 2012
Biomaterials in Orthopaedic Research-Wichita State					$1,000,000.00	FY 2013
University					$1,000,000.00	FY 2014
					$1,000,000.00	FY 2015
					$1,000,000.00	FY 2016
Total Transfers to the National Bio Agro-Defense					$5,000,000.00	FY 2013
Facility Fund at Kansas State University					$5,000,000.00	FY 2014
					$5,000,000.00	FY 2015
					$5,000,000.00	FY 2016