

## Calendar for Filing Income and Sales Taxes

If due date falls on Saturday, Sunday or legal holiday, substitute the next regular working day.

### Monthly Filing, with Due Date:

- Jan-10 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 16th to end prior month.
- Jan-15 Withholding Tax Deposit Report (Form KW-5): monthly filers, all of prior month.
- Jan-25 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 1st to 15th of current month.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16 or STD-36): monthly filers, prior month.
- Jan-25 Retailer's Compensating Tax Return (CT-8 or CT-9): monthly filers, prior month.
- Jan-25 Consumer's Compensating Tax Return (CT-3 or CT-10): monthly filers, prior month.

### Quarterly Filing, with Due Date:

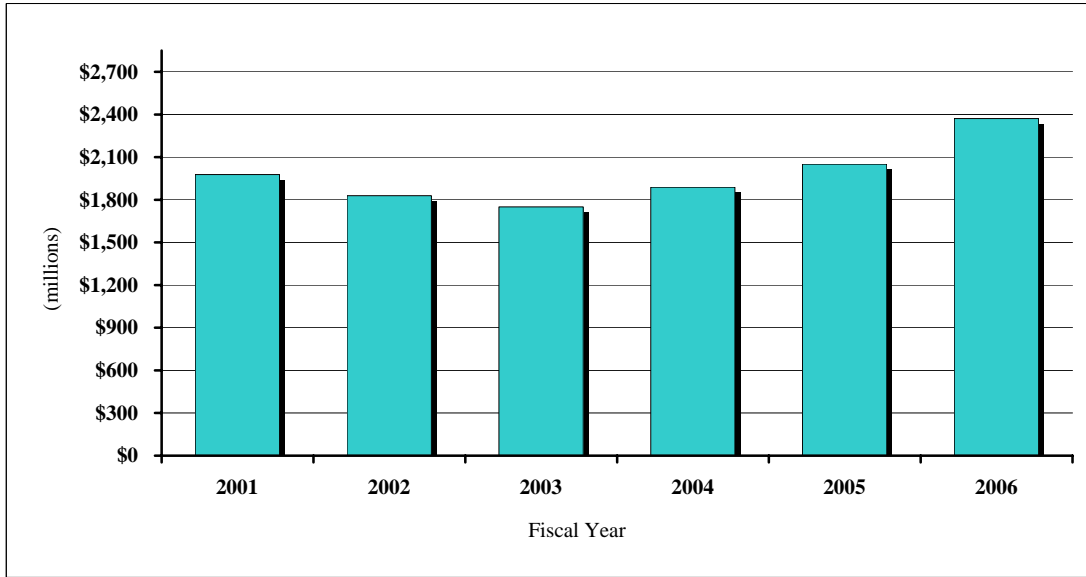
- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; 4-Jan. 15.
- Jan-15 Corporation Estimated Income Tax Declaration (Form 120ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; and 4-Dec. 15.
- Jan-25 Withholding Tax Deposit Report (Form KW-5): quarterly filers, for prior calendar quarter in Jan, Apr, Jul, & Oct.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16): quarterly filers, prior quarter.
- Jan-25 Retailer's Compensating Tax Return (CT-8): quarterly filers, prior quarter.
- Jan-25 Consumer's Compensating Tax Return (CT-3): quarterly filers, prior quarter.

### Periodic Filing, with Due Date:

- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): farmers or fishermen.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16): annual filers, prior year.
- Jan-25 Retailer's Compensating Tax Return (CT-8): annual filers, prior year.
- Jan-25 Consumer's Compensating Tax Return (CT-3): annual filers, prior year.
- Jan-31 Wage and Tax Statements (Forms K-2 or W-2): mail employees copies.
- Feb-28 Employer's Annual Withholding Tax Return (Form KW-3): all accounts must file this return with the State's copies of the Wage and Tax Statements (Forms K-2 or W-2).
- Feb-28 Annual Information Return (Form K-96): with accompanying Information Returns (Forms K-99 or 1099).
- Mar-01 Individual Income Tax Return (Form 40): farmers and fishermen who did not file a Form 40ES by Jan. 15.
- Apr-15 Individual Income Tax Return (Form 40).
- Apr-15 Corporation Income Tax Return (Form 120).
- Apr-15 Corporate Franchise Tax Return (Form 150).
- Apr-15 Small Business Corporation Income Tax Return (Form 120S).
- Apr-15 Privilege Tax Return (Form 130).
- Apr-15 Fiduciary Income Tax Return (Form 41).
- Apr-15 Partnership Return (Form 65).
- Apr-15 Local Intangibles Tax Return (Form 200).
- Apr-15 Homestead and Food Sales Tax Refund claim (Form 40H).

## Individual Income Tax Amount to the State General Fund after Refunds

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

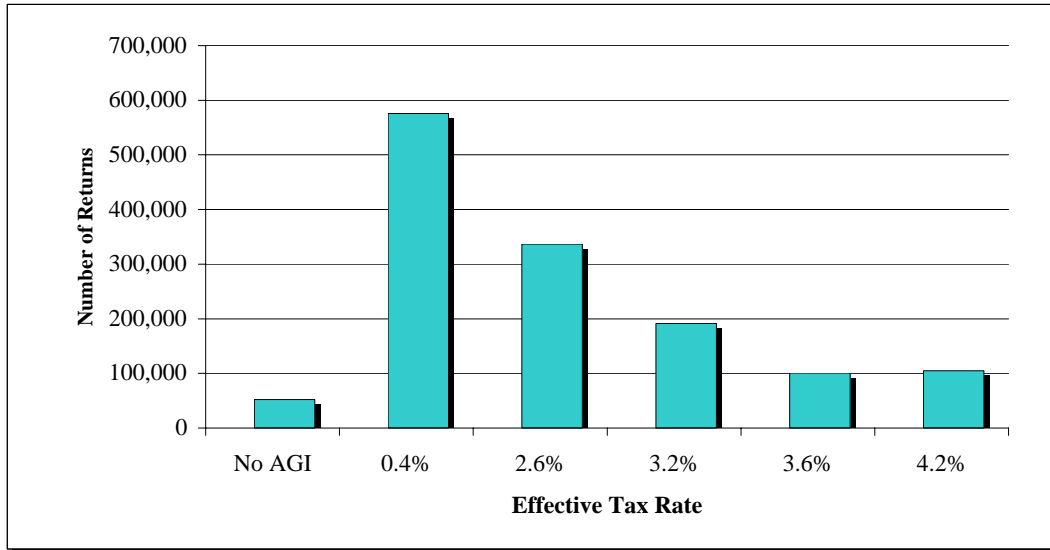


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$1,977,341,638	6.6%
2002	\$1,829,611,161	(7.5%)
2003	\$1,750,054,137	-4.3%
2004	\$1,888,431,039	7.9%
2005	\$2,050,562,199	8.6%
2006	\$2,371,252,554	15.6%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2004

Number of Returns Within Each Effective Tax Rate



<u>Effective Tax Rate on Adjusted Gross Income *</u>	<u>Kansas Adjusted Gross Income Brackets</u>	<u>Number of Returns</u>	<u>Kansas Adjusted Gross Income</u>	<u>Tax Liability After All Credits</u>
	No AGI -	52,195	(\$1,322,008,271)	(\$4,701,766)
0.40%	\$0 - \$25,000	575,628	\$6,702,903,385	\$26,657,825
2.61%	\$25,000 - \$50,000	337,012	\$12,186,827,297	\$318,521,833
3.23%	\$50,000 - \$75,000	191,579	\$11,748,068,656	\$379,477,814
3.65%	\$75,000 - \$100,000	100,467	\$8,622,101,793	\$314,419,536
4.23%	\$100,000 - Over	<u>104,822</u>	<u>\$22,422,521,495</u>	<u>\$949,340,661</u>
3.29%	Total Kansas Residents	1,361,703	\$60,360,414,355	\$1,983,715,903

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

## Individual Income Tax for Tax Year 2004 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Allen	7,112	219,269,425	6,399,476	0.3%	\$900	69
Anderson	4,116	130,481,414	3,795,426	0.2%	\$922	63
Atchison	7,856	266,933,562	7,684,130	0.4%	\$978	51
Barber	2,519	80,969,921	2,524,460	0.1%	\$1,002	44
Barton	13,564	451,783,668	14,178,091	0.7%	\$1,045	36
Bourbon	7,001	208,859,386	5,621,446	0.3%	\$803	90
Brown	5,245	149,559,219	4,130,803	0.2%	\$788	95
Butler	29,119	1,303,650,095	45,765,727	2.4%	\$1,572	3
Chase	1,347	39,167,593	1,163,450	0.1%	\$864	78
Chautauqua	1,786	53,278,509	1,451,778	0.1%	\$813	85
Cherokee	9,704	284,537,436	5,663,454	0.3%	\$584	105
Cheyenne	1,454	24,923,073	1,096,849	0.1%	\$754	98
Clark	1,086	35,441,112	1,076,088	0.1%	\$991	47
Clay	4,137	127,273,845	3,867,618	0.2%	\$935	60
Cloud	4,814	136,303,061	3,849,477	0.2%	\$800	91
Coffey	4,400	157,341,151	5,040,979	0.3%	\$1,146	26
Comanche	986	30,610,350	864,111	0.0%	\$876	73
Cowley	16,822	583,060,680	17,569,296	0.9%	\$1,044	37
Crawford	17,698	580,065,450	16,933,560	0.9%	\$957	55
Decatur	1,610	42,078,986	1,248,852	0.1%	\$776	97
Dickinson	9,773	316,028,354	9,938,318	0.5%	\$1,017	41
Doniphan	4,258	168,828,286	3,804,353	0.2%	\$893	70
Douglas	47,450	2,094,767,169	73,447,572	3.8%	\$1,548	5
Edwards	1,581	47,971,692	1,542,149	0.1%	\$975	54
Elk	1,563	39,901,420	1,030,565	0.1%	\$659	102
Ellis	13,471	497,893,704	17,007,280	0.9%	\$1,263	18
Ellsworth	2,947	91,881,727	2,762,182	0.1%	\$937	59
Finney	17,317	618,334,325	19,088,744	1.0%	\$1,102	32
Ford	13,832	508,622,486	15,424,962	0.8%	\$1,115	29
Franklin	12,614	450,984,387	13,350,894	0.7%	\$1,058	35
Geary	10,793	316,639,743	8,672,962	0.4%	\$804	89
Gove	1,554	38,657,007	1,069,198	0.1%	\$688	101
Graham	1,349	37,261,907	1,112,783	0.1%	\$825	83
Grant	3,513	136,169,388	4,615,209	0.2%	\$1,314	12
Gray	3,048	114,071,821	3,863,411	0.2%	\$1,268	16
Greeley	699	25,107,486	896,965	0.0%	\$1,283	15
Greenwood	3,593	100,294,753	2,860,053	0.1%	\$796	93
Hamilton	1,138	34,606,348	1,217,794	0.1%	\$1,070	34
Harper	3,263	104,035,783	3,189,228	0.2%	\$977	52
Harvey	16,827	626,785,769	20,146,007	1.0%	\$1,197	23
Haskell	1,828	70,913,609	2,403,420	0.1%	\$1,315	11
Hodgeman	943	26,810,203	761,254	0.0%	\$807	88
Jackson	6,661	217,861,209	6,568,434	0.3%	\$986	49
Jefferson	9,403	368,327,484	11,562,818	0.6%	\$1,230	22
Jewell	1,745	43,041,648	1,121,494	0.1%	\$643	104
Johnson	251,129	17,594,855,091	596,464,985	30.7%	\$2,375	1
Kearny	1,841	65,824,338	2,118,723	0.1%	\$1,151	24
Kingman	3,978	137,976,156	4,407,132	0.2%	\$1,108	31
Kiowa	1,552	48,911,972	1,539,945	0.1%	\$992	45
Labette	10,642	305,561,227	8,431,686	0.4%	\$792	94
Lane	977	31,720,740	986,347	0.1%	\$1,010	43
Leavenworth	28,391	1,171,464,509	35,473,172	1.8%	\$1,249	20
Lincoln	1,673	43,550,363	1,183,050	0.1%	\$707	100
Linn	4,593	147,085,966	4,013,334	0.2%	\$874	75
Logan	1,590	48,121,262	1,464,889	0.1%	\$921	64
Lyon	17,136	558,152,697	16,743,105	0.9%	\$977	53
Marion	6,127	198,704,957	6,033,236	0.3%	\$985	50
Marshall	5,590	172,652,505	5,216,883	0.3%	\$933	61

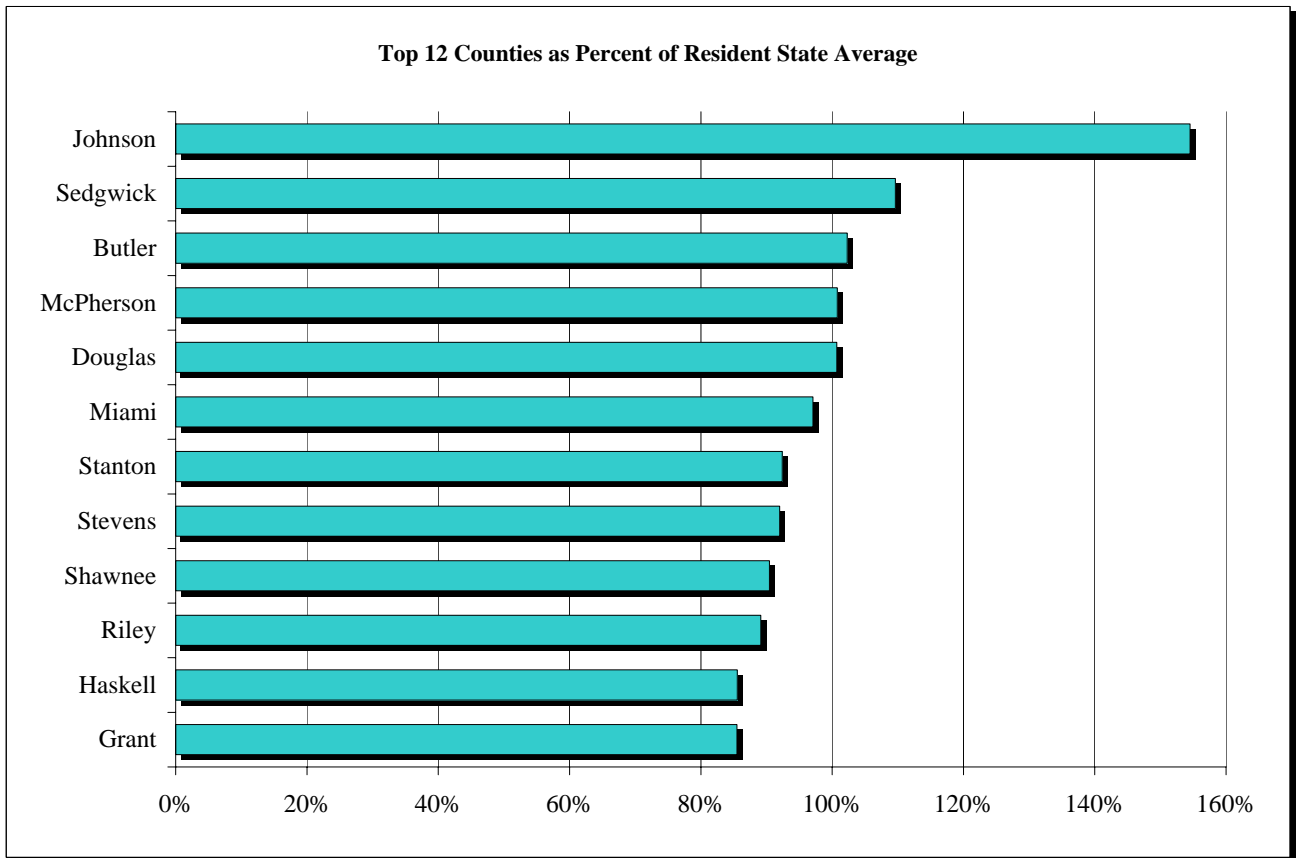
## Individual Income Tax for Tax Year 2004 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	14,833	658,963,518	22,981,031	1.2%	\$1,549	4
Meade	1,971	65,531,157	2,031,149	0.1%	\$1,031	39
Miami	13,659	639,634,243	20,376,370	1.0%	\$1,492	6
Mitchell	3,460	114,594,937	3,606,158	0.2%	\$1,042	38
Montgomery	17,503	544,841,889	15,297,676	0.8%	\$874	74
Morris	2,805	96,079,363	3,156,699	0.2%	\$1,125	27
Morton	1,579	61,194,000	2,051,554	0.1%	\$1,299	13
Nemaha	5,302	169,252,773	4,867,865	0.3%	\$918	66
Neosho	8,310	253,428,216	7,311,954	0.4%	\$880	72
Ness	1,649	49,901,428	1,516,517	0.1%	\$920	65
Norton	2,588	76,628,292	2,389,781	0.1%	\$923	62
Osage	8,523	286,906,050	8,409,831	0.4%	\$987	48
Osborne	2,062	56,366,289	1,605,314	0.1%	\$779	96
Ottawa	3,176	106,744,771	3,246,374	0.2%	\$1,022	40
Pawnee	3,273	100,166,159	3,086,725	0.2%	\$943	57
Phillips	2,931	84,597,315	2,658,644	0.1%	\$907	68
Pottawatomie	8,956	366,509,757	11,574,486	0.6%	\$1,292	14
Pratt	4,709	165,987,252	5,806,214	0.3%	\$1,233	21
Rawlins	1,378	38,251,429	1,169,385	0.1%	\$849	81
Reno	31,059	1,095,102,083	34,866,541	1.8%	\$1,123	28
Republic	2,730	70,270,159	1,768,001	0.1%	\$648	103
Rice	4,880	157,346,033	4,594,653	0.2%	\$942	58
Riley	21,581	842,610,436	29,564,438	1.5%	\$1,370	10
Rooks	2,655	77,229,828	2,291,231	0.1%	\$863	79
Rush	1,810	50,242,415	1,462,002	0.1%	\$808	87
Russell	3,744	108,101,017	3,265,049	0.2%	\$872	76
Saline	28,305	1,098,636,104	35,787,964	1.8%	\$1,264	17
Scott	2,462	89,169,522	3,098,795	0.2%	\$1,259	19
Sedgwick	232,748	10,784,715,269	392,104,915	20.2%	\$1,685	2
Seward	9,960	341,780,822	9,490,475	0.5%	\$953	56
Shawnee	94,432	3,810,789,711	131,236,509	6.8%	\$1,390	9
Sheridan	1,355	39,828,893	1,236,163	0.1%	\$912	67
Sherman	3,195	92,306,259	2,723,795	0.1%	\$853	80
Smith	2,226	61,801,581	1,923,160	0.1%	\$864	77
Stafford	2,248	72,409,745	2,229,306	0.1%	\$992	46
Stanton	1,101	44,282,405	1,563,376	0.1%	\$1,420	7
Stevens	2,411	98,014,112	3,409,911	0.2%	\$1,414	8
Sumner	10,864	396,372,425	12,502,668	0.6%	\$1,151	25
Thomas	3,876	123,053,967	3,915,625	0.2%	\$1,010	42
Trego	1,589	41,215,707	1,198,603	0.1%	\$754	99
Wabaunsee	3,308	118,392,161	3,681,249	0.2%	\$1,113	30
Wallace	830	24,353,195	684,645	0.0%	\$825	84
Washington	3,274	94,270,757	2,775,867	0.1%	\$848	82
Wichita	1,400	47,760,247	1,523,327	0.1%	\$1,088	33
Wilson	4,977	147,976,354	4,437,934	0.2%	\$892	71
Woodson	1,759	45,916,222	1,401,583	0.1%	\$797	92
Wyandotte	78,193	2,633,881,325	63,297,887	3.3%	\$810	86
KS Residents with county indicator	1,336,397	\$59,069,375,019	\$1,942,639,006		\$1,454	
KS Residents with no county indicator	<u>25,306</u>	<u>\$1,291,039,336</u>	<u>\$41,076,897</u>		\$1,623	
Total Residents	1,361,703	\$60,360,414,355	\$1,983,715,903	87.6%	\$1,457	
Non-Residents	<u>238,788</u>	<u>\$44,717,346,552</u>	<u>\$280,398,296</u>	<u>12.4%</u>	\$1,174	
All Taxpayers	1,600,491	\$105,077,760,907	\$2,264,114,199	100.0%	\$1,415	



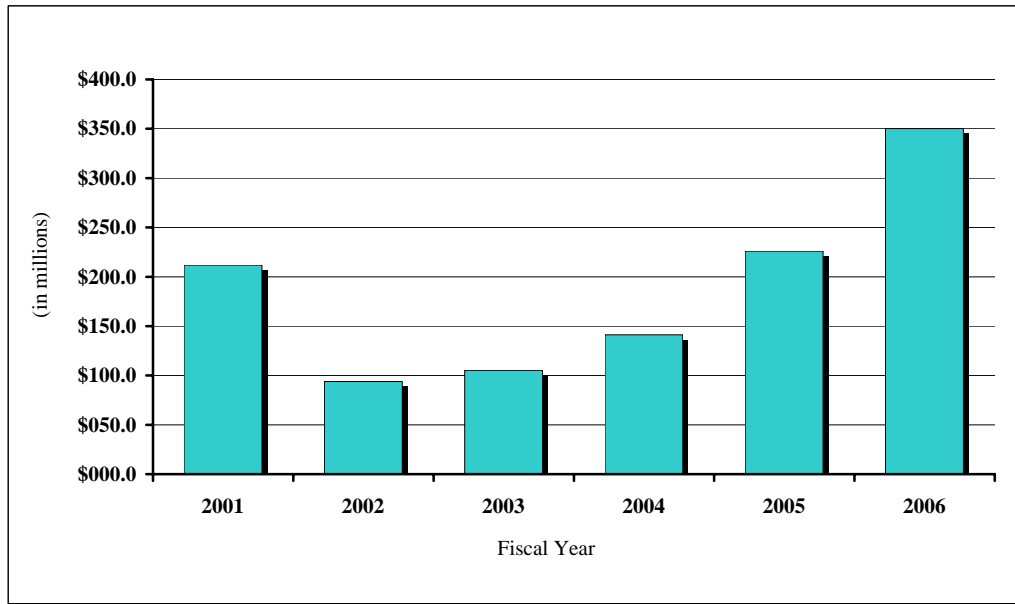
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2004



<u>Top 12 Counties</u>	<u>Average Tax Liability</u>	<u>Rank</u>	<u>Top 12 Counties as a Percent of Resident Average</u>
Johnson	\$2,375	1	155%
Sedgwick	\$1,685	2	110%
Butler	\$1,572	3	102%
McPherson	\$1,549	4	101%
Douglas	\$1,548	5	101%
Miami	\$1,492	6	97%
Stanton	\$1,420	7	92%
Stevens	\$1,414	8	92%
Shawnee	\$1,390	9	90%
Riley	\$1,370	10	89%
Haskell	\$1,315	11	86%
Grant	\$1,314	12	85%
Average Kansas Residents (top 12 counties)			100%
			\$1,537

## Corporate Income Tax Amount to the State General Fund after Refunds

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

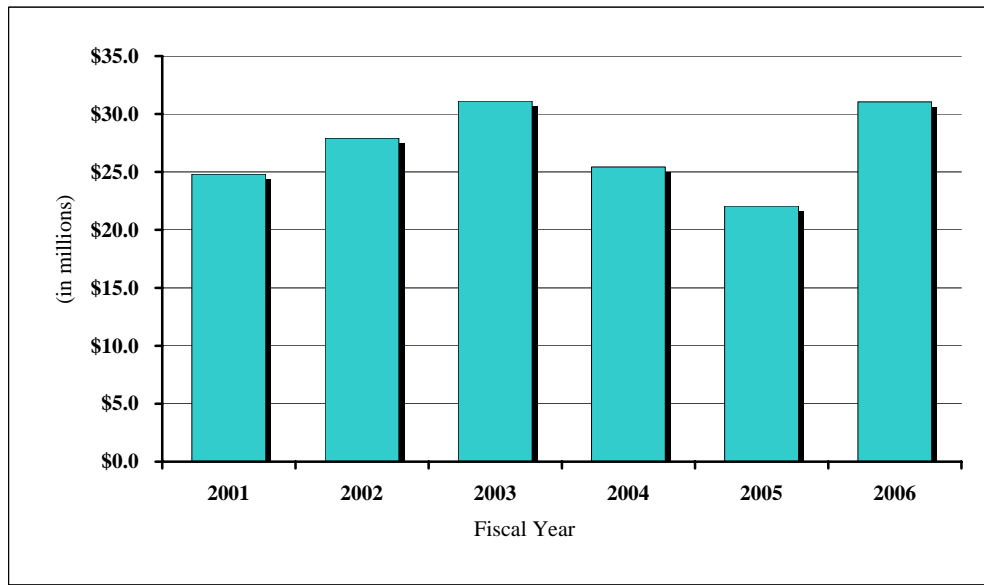


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$211,906,919	-15.3%
2002	\$93,958,484	-55.7%
2003	\$105,222,316	12.0%
2004	\$141,172,918	34.2%
2005	\$226,071,634	60.1%
2006	\$350,200,873	54.9%



## 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 lowered to 2.25% of net income (the rate for banks was 4.25%, savings & loans and trust companies, 4.5%). The surtax remains at 2.125% for banks and 2.25% for savings and loans and trust companies.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$24,816,249	11.3%
2002	\$27,919,475	12.5%
2003	\$31,119,555	11.5%
2004	\$25,435,185	-18.3%
2005	\$22,062,882	-13.3%
2006	\$31,058,062	40.8%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2004 Returns Filed In Calendar Year 2005

### Corporate Income Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	19,044	62.0%	\$0	0.0%
\$0 - \$75,000	9,197	30.0%	\$5,263,547	3.3%
\$75,000.01 - \$100,000	457	1.5%	\$1,798,217	1.1%
\$100,000.01 - \$500,000	1,316	4.3%	\$15,633,497	9.8%
\$500,000.01 - \$1,000,000	284	0.9%	\$11,479,486	7.2%
\$1,000,000.01 - Over	<u>397</u>	<u>1.3%</u>	<u>\$126,161,052</u>	<u>78.7%</u>
Total	30,695	100.0%	\$160,335,800	100.0%

### Bank Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	65	16.3%	\$0	0.0%
\$0 - \$500,000	163	41.0%	\$1,316,501	6.1%
\$500,000.01 - \$1,000,000	68	17.1%	\$1,959,201	9.1%
\$1,000,000.01 - Over	<u>102</u>	<u>25.6%</u>	<u>\$18,154,042</u>	<u>84.7%</u>
Total	398	100.0%	\$21,429,744	100.0%

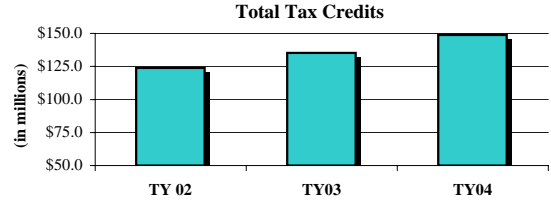
### Savings and Loan Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	12	31.6%	\$0	0.0%
\$0 - \$500,000	9	23.7%	\$59,297	0.9%
\$500,000.01 - \$1,000,000	1	2.6%	\$27,875	0.4%
\$1,000,000.01 - Over	<u>16</u>	<u>42.1%</u>	<u>\$6,502,266</u>	<u>98.7%</u>
Total	38	100.0%	\$6,589,438	100.0%

# Tax Year 2004 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

	TY 2002	TY 2003	TY 2004
Corporate Income Tax	\$ 29,287,728	\$ 29,748,365	\$ 33,478,581
Individual Income Tax	\$ 93,774,147	\$ 103,404,228	\$ 111,878,636
Privilege Tax	\$ 701,989	\$ 2,055,559	\$ 3,525,354
<b>Total Tax Credits</b>	<b>\$ 123,763,864</b>	<b>\$ 135,208,152</b>	<b>\$ 148,882,571</b>



### Adoption Credit - \$556,154

K.S.A. 79-32,202

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 - Amount withheld for confidentiality.

K.S.A. 79-32,181a; 79-1126a

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 - \$6,783

K.S.A. 74-50,173

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity.

### Alternative-Fuel Tax Credit - \$115,530

K.S.A. 79-32,201

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.

### Business and Job Development Credit (carryover) - \$8,188,240

K.S.A. 79-32,160a

Any manufacturing or nonmanufacturing business which invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be entitled to a tax credit.

### Business and Job Development Credit (noncarryover) - \$1,619,758

K.S.A. 79-32,153

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 - \$20,912,346

K.S.A. 79-32,206

A taxpayer may be allowed a credit in an amount equal to 15% 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 - \$34,114

K.S.A. 79-32,190

A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees.

### Child Dependent Care Credit - \$9,049,825

K.S.A. 79-32,111a

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 Service Credit - \$3,803,085

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.

### Disabled Access Credit - \$188,381

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 - \$47,304,904**

K.S.A. 79-32, 205

The credit is available to resident taxpayers in an amount equal to 10% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

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**Food Sales Tax Refund - \$34,633,666**

K.S.A. 79-3635

The credit is for sales tax paid on food. There is a \$60 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$25,000; and a \$30 credit per exemption claim for a Kansas Adjusted Gross Income of \$12,500 to \$25,000.

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**Habitat Management Credit- Amount withheld for confidentiality.**

K.S.A. 79-32,203

An income tax credit is allowed for a property owner who pays property tax on property designated as a critical habitat or who incurs expenditures for managing a habitat.

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**High Performance Incentive Program - \$16,471,050**

K.S.A. 74-50,132; K.S.A. 79-32,160a(e)

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.

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**Historic Preservation Credit - \$3,438,572**

K.S.A. 79-32, 211

An income tax credit is allowed for expenditures incurred in the restoration and preservation of a qualified historic structure.

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**Plugging of an Abandoned Oil or Gas Well Credit - \$23,461**

K.S.A. 79-32, 207

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 and before 1/1/01.

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**Regional Foundation Credit - \$26,995****K.S.A. 74-50,154**

Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 50% of the total amount contributed.

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**Research & Development Credit - \$910,542**

K.S.A. 79-32,182; K.S.A. 79-32,182a

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.

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**Single City Port Authority Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,212

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.

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**Small Employer Health Insurance Credit - \$117,657**

K.S.A. 40-2246

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.

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**Swine Facility Improvement Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,204

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility.

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**TAF Family Contribution Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,200

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.

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**Telecommunications Credit - \$972,486**

K.S.A. 79-32,210

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%.

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

K.S.A. 74-8205, -8206, -8304, -8316, and -8401

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.

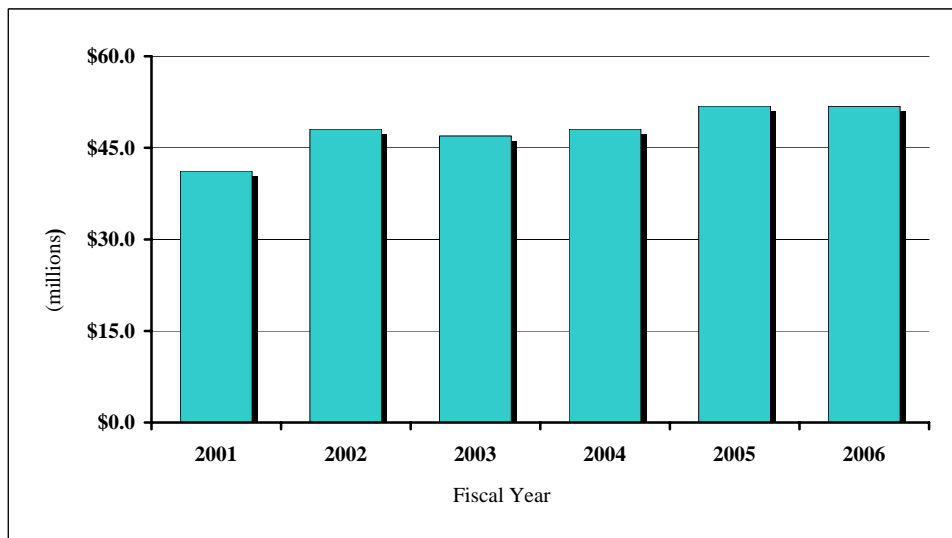
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## Estate Tax Amount to State General Fund

Estates of persons who died before July 1, 1998 are subject to an inheritance tax. Estates of persons who died on or after July 1, 1998 are subject to a pick-up tax. For estates of persons who died on or after July 1, 1998 and prior to January 1, 2002 the pick-up tax is equal to the federal credit for state death taxes. For estate of persons who died on or after January 1, 2002 the pick-up tax will not be equal to the federal credit for state death taxes. The state filing threshold is \$700,000 for deaths occurring in 2002 and 2003, \$850,000 for deaths occurring in 2004, \$950,000 for deaths occurring in 2005, and \$1,000,000 for deaths occurring in 2006 or thereafter. Effective for decedents dying on or after January 1, 2007, Kansas decoupled its estate tax from federal tax law and enacted a new estate tax. The new tax creates a graduated tax scheme based on the value of an estate in excess of \$1 million. Moreover, the graduated rates decrease until January 1, 2010, when all estates are exempt.

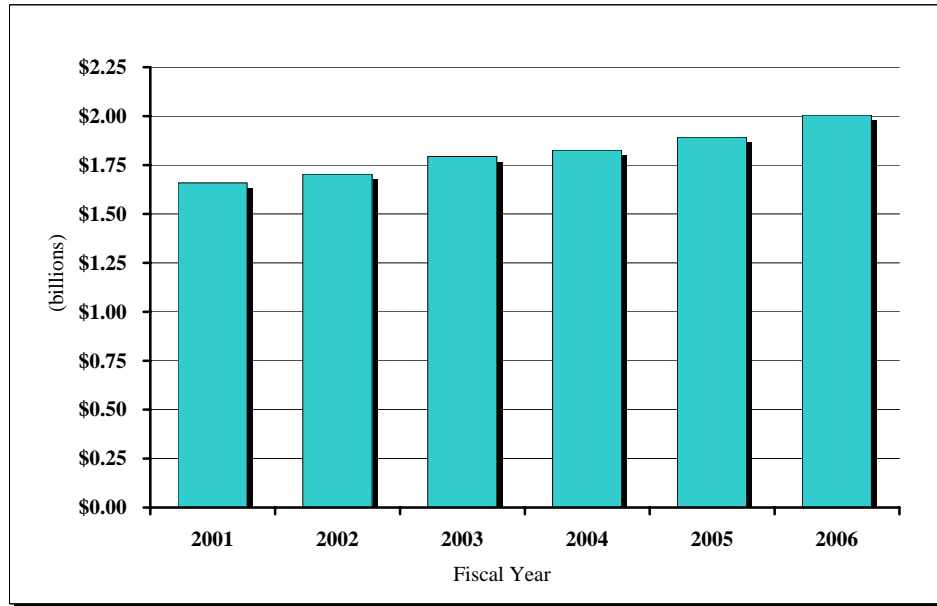


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$41,195,592	-34.5%
2002	\$48,082,010	16.7%
2003	\$46,951,948	-2.4%
2004	\$48,064,151	2.4%
2005	\$51,853,446	7.9%
2006	\$51,805,793	-0.1%

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

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

A portion of the increase in Use Tax can be attributed to the State's participation in the Streamline Sales Tax Project. In Fiscal Year 2006, the State gained \$18.4 million from the SST Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2001	\$1,423,059,270	\$235,893,258	\$1,658,952,528	3.2%
2002	\$1,470,606,510	\$233,603,728	\$1,704,210,238	0.5%
2003	\$1,567,721,762	\$225,923,323	\$1,793,645,085	5.2%
2004	\$1,612,066,627	\$214,503,105	\$1,826,569,732	1.8%
2005	\$1,647,663,056	\$244,754,669	\$1,892,417,725	3.6%
2006	\$1,736,047,957	\$269,250,187	\$2,005,298,144	6.0%

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

<u>County</u>	<u>FY2005</u>	<u>FY2006</u>	<u>Percent Change</u>	<u>FY2005 Per Capita</u>	<u>FY2005 PC Rank</u>	<u>FY2006 Per Capita*</u>	<u>FY2006 PC Rank*</u>
Allen	\$5,983,999	\$6,473,257	8.2%	\$428.99	46	\$469.52	46
Anderson	\$2,898,906	\$2,951,099	1.8%	\$353.91	68	\$360.68	73
Atchison	\$7,520,066	\$7,545,392	0.3%	\$446.35	43	\$449.02	50
Barber	\$2,774,841	\$3,399,615	22.5%	\$555.08	23	\$685.68	13
Barton	\$18,491,403	\$20,376,688	10.2%	\$675.68	12	\$725.02	12
Bourbon	\$6,352,975	\$6,288,609	-1.0%	\$421.68	47	\$419.32	58
Brown	\$4,087,054	\$4,584,780	12.2%	\$394.43	55	\$447.78	51
Butler	\$25,368,641	\$27,710,452	9.2%	\$410.31	51	\$444.41	52
Chase	\$739,713	\$786,642	6.3%	\$241.11	95	\$255.32	97
Chautauqua	\$936,840	\$967,047	3.2%	\$224.23	103	\$235.35	102
Cherokee	\$5,200,589	\$5,453,479	4.9%	\$236.93	97	\$253.00	99
Cheyenne	\$865,886	\$959,548	10.8%	\$290.66	83	\$325.71	80
Clark	\$612,772	\$682,722	11.4%	\$261.53	90	\$299.05	86
Clay	\$3,391,875	\$3,649,023	7.6%	\$394.54	54	\$422.88	57
Cloud	\$5,676,601	\$5,589,103	-1.5%	\$580.49	18	\$572.71	24
Coffey	\$3,606,375	\$3,993,868	10.7%	\$411.73	50	\$459.96	47
Comanche	\$857,959	\$1,068,919	24.6%	\$450.85	41	\$552.41	30
Cowley	\$14,831,281	\$16,173,328	9.0%	\$414.61	48	\$458.19	49
Crawford	\$18,918,208	\$19,928,259	5.3%	\$497.06	29	\$521.38	37
Decatur	\$877,712	\$947,271	7.9%	\$268.09	87	\$296.86	88
Dickinson	\$8,797,424	\$9,072,081	3.1%	\$459.83	39	\$472.28	44
Doniphan	\$1,954,596	\$1,998,058	2.2%	\$242.45	94	\$255.64	96
Douglas	\$64,154,030	\$66,663,279	3.9%	\$624.15	15	\$647.76	18
Edwards	\$965,484	\$916,658	-5.1%	\$291.86	81	\$278.45	91
Elk	\$830,908	\$1,004,132	20.8%	\$266.57	88	\$326.55	79
Ellis	\$24,145,014	\$26,515,401	9.8%	\$892.28	3	\$990.60	2
Ellsworth	\$2,115,851	\$2,127,287	0.5%	\$333.20	75	\$335.38	78
Finney	\$24,995,156	\$26,251,576	5.0%	\$636.48	13	\$673.32	14
Ford	\$19,813,228	\$20,602,699	4.0%	\$595.39	17	\$610.43	21
Franklin	\$12,202,056	\$12,997,988	6.5%	\$468.43	37	\$495.22	42
Geary	\$14,321,831	\$16,287,032	13.7%	\$570.34	20	\$662.48	15
Gove	\$1,367,929	\$1,460,698	6.8%	\$480.82	33	\$528.66	35
Graham	\$1,379,425	\$1,685,179	22.2%	\$502.52	28	\$619.32	20
Grant	\$4,373,753	\$4,780,817	9.3%	\$569.13	21	\$634.90	19
Gray	\$1,815,398	\$1,839,012	1.3%	\$303.58	79	\$313.77	82
Greeley	\$540,939	\$578,978	7.0%	\$382.29	59	\$429.19	54
Greenwood	\$2,122,039	\$2,273,597	7.1%	\$281.51	85	\$309.84	84
Hamilton	\$953,932	\$1,061,302	11.3%	\$359.43	65	\$407.57	61
Harper	\$3,020,563	\$3,301,700	9.3%	\$484.22	32	\$542.95	32
Harvey	\$16,490,776	\$17,101,734	3.7%	\$488.34	31	\$505.33	41
Haskell	\$1,499,562	\$1,841,766	22.8%	\$351.02	69	\$435.20	53
Hodgeman	\$480,905	\$586,581	22.0%	\$230.21	99	\$278.00	92
Jackson	\$5,450,814	\$5,406,813	-0.8%	\$413.91	49	\$399.47	63
Jefferson	\$3,976,728	\$4,296,964	8.1%	\$210.34	104	\$224.90	103
Jewell	\$779,847	\$734,247	-5.8%	\$227.89	101	\$219.05	104
Johnson	\$447,090,615	\$465,314,487	4.1%	\$900.14	2	\$918.57	3
Kearny	\$1,073,203	\$1,188,631	10.8%	\$237.70	96	\$263.20	94
Kingman	\$3,002,698	\$3,281,977	9.3%	\$357.89	66	\$401.96	62
Kiowa	\$1,384,019	\$1,592,355	15.1%	\$448.77	42	\$533.63	33
Labette	\$8,584,148	\$9,409,628	9.6%	\$385.48	58	\$424.45	56
Lane	\$634,019	\$681,245	7.4%	\$325.14	76	\$359.69	74
Leavenworth	\$25,756,462	\$26,910,408	4.5%	\$355.56	67	\$368.07	70
Lincoln	\$796,683	\$856,066	7.5%	\$233.22	98	\$250.97	100
Linn	\$2,418,111	\$2,509,834	3.8%	\$247.38	92	\$253.16	98
Logan	\$1,301,213	\$1,364,557	4.9%	\$460.28	38	\$488.39	43
Lyon	\$19,217,593	\$20,025,278	4.2%	\$538.05	25	\$562.37	28
Marion	\$3,917,631	\$3,867,183	-1.3%	\$301.12	80	\$298.58	87
Marshall	\$4,874,189	\$5,405,812	10.9%	\$468.58	36	\$519.54	39

## Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

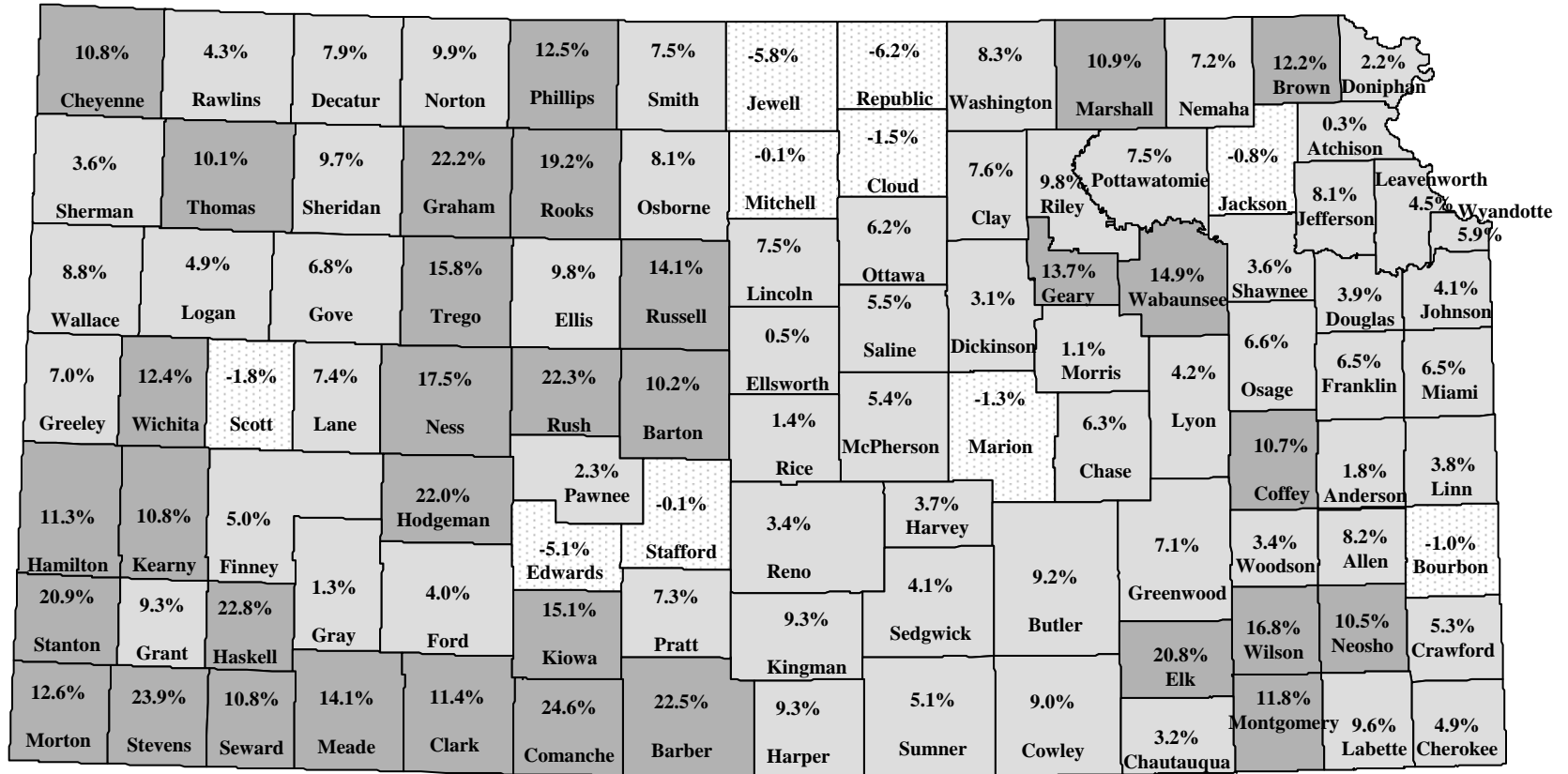
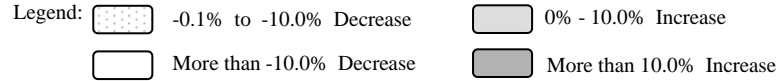
County	FY2005	FY2006	Percent Change	FY2005 Per Capita	FY2005 PC Rank	FY2006 Per Capita*	FY2006 PC Rank*
McPherson	\$16,873,449	\$17,791,915	5.4%	\$573.67	19	\$602.65	22
Meade	\$1,317,041	\$1,502,876	14.1%	\$286.81	84	\$324.95	81
Miami	\$13,468,643	\$14,338,852	6.5%	\$453.31	40	\$470.19	45
Mitchell	\$3,643,078	\$3,638,470	-0.1%	\$555.01	24	\$566.74	26
Montgomery	\$18,524,654	\$20,702,689	11.8%	\$529.65	27	\$598.86	23
Morris	\$2,224,912	\$2,248,876	1.1%	\$372.25	60	\$371.78	69
Morton	\$1,562,390	\$1,758,476	12.6%	\$477.94	34	\$550.21	31
Nemaha	\$4,079,915	\$4,374,533	7.2%	\$390.12	57	\$418.90	59
Neosho	\$9,884,636	\$10,920,141	10.5%	\$597.08	16	\$660.67	16
Ness	\$2,087,856	\$2,453,171	17.5%	\$677.88	11	\$815.28	6
Norton	\$2,128,808	\$2,340,291	9.9%	\$367.10	61	\$413.19	60
Osage	\$4,156,029	\$4,429,104	6.6%	\$243.17	93	\$258.26	95
Osborne	\$1,601,514	\$1,731,801	8.1%	\$390.61	56	\$427.61	55
Ottawa	\$1,390,203	\$1,476,935	6.2%	\$225.13	102	\$241.21	101
Pawnee	\$2,485,705	\$2,543,952	2.3%	\$365.81	62	\$377.50	68
Phillips	\$2,249,360	\$2,530,532	12.5%	\$402.89	53	\$459.76	48
Pottawatomie	\$17,673,868	\$19,001,903	7.5%	\$936.56	1	\$993.36	1
Pratt	\$6,844,213	\$7,346,866	7.3%	\$726.79	7	\$773.68	7
Rawlins	\$771,788	\$804,877	4.3%	\$279.13	86	\$301.23	85
Reno	\$40,406,358	\$41,770,074	3.4%	\$634.56	14	\$657.20	17
Republic	\$1,883,950	\$1,767,270	-6.2%	\$360.63	63	\$342.23	76
Rice	\$3,531,129	\$3,581,370	1.4%	\$336.39	72	\$342.65	75
Riley	\$30,042,430	\$32,976,745	9.8%	\$476.34	35	\$524.89	36
Rooks	\$2,381,843	\$2,840,045	19.2%	\$442.23	44	\$530.75	34
Rush	\$796,178	\$973,447	22.3%	\$229.71	100	\$285.80	90
Russell	\$3,426,547	\$3,909,909	14.1%	\$491.05	30	\$571.21	25
Saline	\$44,292,974	\$46,721,251	5.5%	\$821.11	4	\$866.51	4
Scott	\$2,630,499	\$2,582,981	-1.8%	\$560.75	22	\$561.52	29
Sedgwick	\$343,198,175	\$357,186,284	4.1%	\$739.97	6	\$766.39	8
Seward	\$15,870,093	\$17,579,163	10.8%	\$682.97	10	\$755.31	9
Shawnee	\$124,116,893	\$128,617,392	3.6%	\$722.80	8	\$746.19	11
Sheridan	\$941,011	\$1,032,618	9.7%	\$359.99	64	\$398.54	64
Sherman	\$4,461,413	\$4,620,638	3.6%	\$717.50	9	\$750.96	10
Smith	\$1,404,793	\$1,509,974	7.5%	\$336.16	73	\$366.41	71
Stafford	\$1,520,035	\$1,517,832	-0.1%	\$336.89	71	\$338.20	77
Stanton	\$734,603	\$888,120	20.9%	\$309.44	77	\$395.60	65
Stevens	\$2,228,005	\$2,759,593	23.9%	\$403.62	52	\$509.90	40
Sumner	\$7,348,305	\$7,722,734	5.1%	\$290.77	82	\$311.44	83
Thomas	\$5,916,437	\$6,513,260	10.1%	\$758.42	5	\$852.63	5
Trego	\$1,370,585	\$1,587,059	15.8%	\$434.00	45	\$520.35	38
Wabaunsee	\$1,259,268	\$1,446,506	14.9%	\$181.50	105	\$209.06	105
Wallace	\$546,279	\$594,220	8.8%	\$345.97	70	\$377.76	67
Washington	\$1,607,823	\$1,740,524	8.3%	\$263.28	89	\$289.65	89
Wichita	\$792,831	\$890,799	12.4%	\$335.95	74	\$385.79	66
Wilson	\$3,044,753	\$3,556,523	16.8%	\$306.13	78	\$361.66	72
Woodson	\$926,885	\$958,779	3.4%	\$260.87	91	\$268.42	93
Wyandotte	\$83,168,151	\$88,092,897	5.9%	\$531.47	26	\$565.60	27
Total Counties	\$1,711,408,775	\$1,801,196,408		\$625.63		\$656.25	
Miscellaneous	<u>\$6,380,263</u>	<u>\$6,013,961</u>					
Grand Total	\$1,717,789,038	\$1,807,210,370	5.2%				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2005.  
 Figures might not add from rounding.



# State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2006 state sales tax collection percentage change over Fiscal Year 2005, by county. Total statewide percent change was 5.2%.

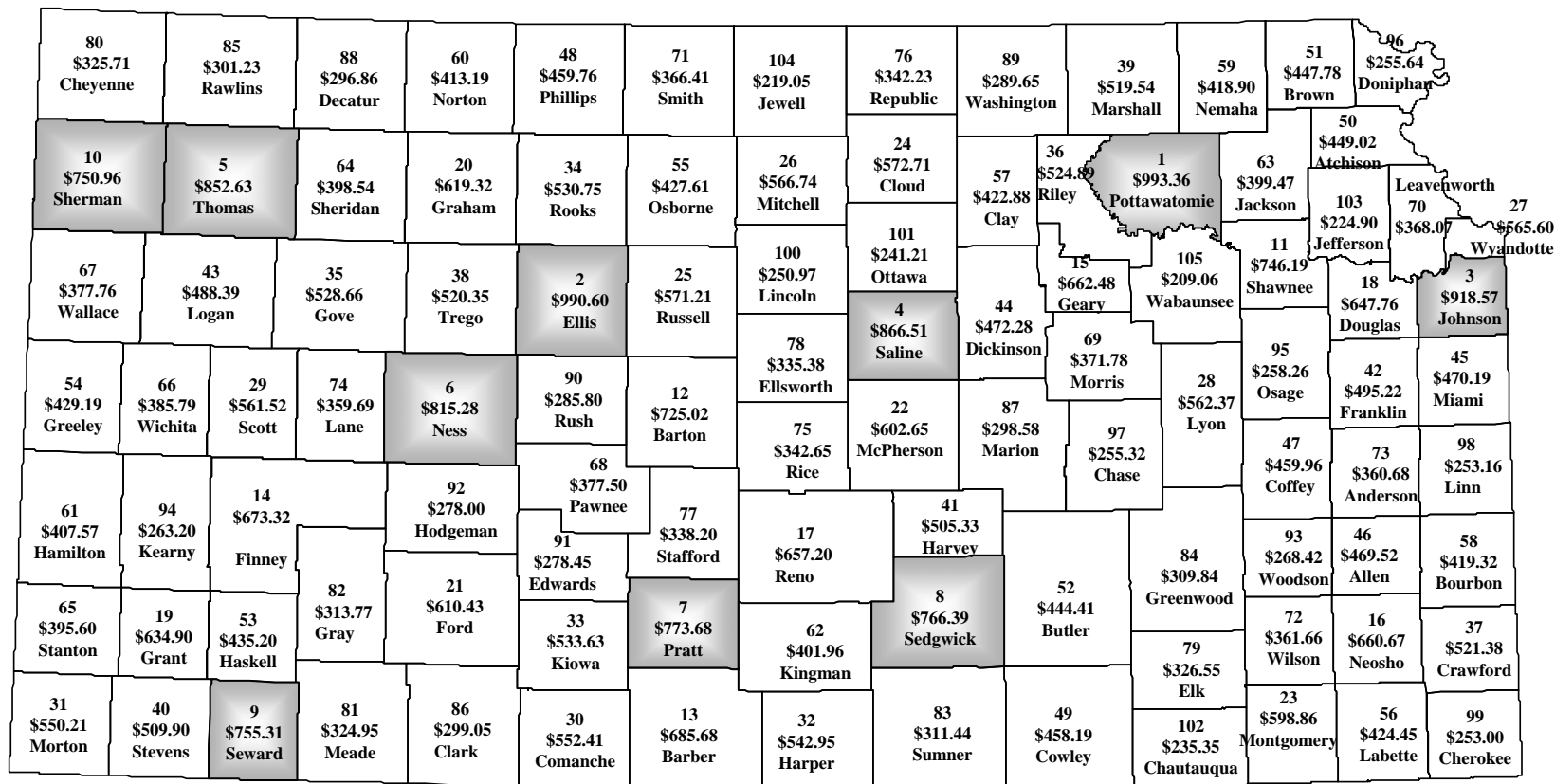


Revised historical data is available upon request.

### State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2006 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. Major metropolitan areas such as Johnson, Sedgwick, and Shawnee counties have high ratios because of their many large shopping centers and high level of tourism.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

5.3% state sales tax rate

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

<u>North American Industry Classification</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$ 941,295	\$ 1,088,688	15.7%
112 Animal Production	\$ 127,318	\$ 132,174	3.8%
114 Fishing, Hunting and Trapping	\$ 358,458	\$ 383,707	7.0%
115 Agriculture and Forestry Support Activities	\$ 285,956	\$ 338,897	18.5%
<b>2-digit Total</b>	<b>\$ 1,713,027</b>	<b>\$ 1,943,466</b>	<b>13.5%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$ 227,412	\$ 219,927	-3.3%
212 Mining (except Oil and Gas)	\$ 2,001,722	\$ 1,991,296	-0.5%
213 Support Activities for Mining	\$ 6,916,992	\$ 8,922,234	29.0%
<b>2-digit Total</b>	<b>\$ 9,146,127</b>	<b>\$ 11,133,457</b>	<b>21.7%</b>
<b>22 Utilities</b>			
221 Utilities	\$ 43,868,655	\$ 50,044,363	14.1%
<b>2-digit Total</b>	<b>\$ 43,868,655</b>	<b>\$ 50,044,363</b>	<b>14.1%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$ 5,642,771	\$ 6,239,503	10.6%
237 Heavy and Civil Engineering Construction	\$ 9,413,391	\$ 10,263,831	9.0%
238 Specialty Trade Contractors	\$ 33,810,593	\$ 38,432,893	13.7%
<b>2-digit Total</b>	<b>\$ 48,866,754</b>	<b>\$ 54,936,227</b>	<b>12.4%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$ 2,319,414	\$ 2,306,866	-0.5%
312 Beverage and Tobacco Product Mfg	\$ 1,833,295	\$ 1,869,259	2.0%
313 Textile Mills	\$ 73,426	\$ 66,299	-9.7%
314 Textile Product Mills	\$ 412,823	\$ 445,952	8.0%
315 Apparel Mfg	\$ 107,414	\$ 181,500	69.0%
316 Leather and Allied Product Mfg	\$ 22,557	\$ 25,627	13.6%
321 Wood Product Mfg	\$ 3,132,544	\$ 2,668,744	-14.8%
322 Paper Mfg	\$ 556,071	\$ 610,871	9.9%
323 Printing and Related Support Activities	\$ 6,206,938	\$ 6,130,634	-1.2%
324 Petroleum and Coal Products Mfg	\$ 1,343,439	\$ 1,131,321	-15.8%
325 Chemical Mfg	\$ 2,781,865	\$ 2,868,579	3.1%
326 Plastics and Rubber Products Mfg	\$ 991,977	\$ 1,023,044	3.1%
327 Nonmetallic Mineral Product Mfg	\$ 13,118,962	\$ 14,904,453	13.6%
331 Primary Metal Mfg	\$ 493,533	\$ 539,367	9.3%
332 Fabricated Metal Product Mfg	\$ 3,564,024	\$ 4,357,068	22.3%
333 Machinery Mfg	\$ 1,569,625	\$ 1,962,590	25.0%
334 Computer and Electronic Product Mfg	\$ 1,894,447	\$ 2,872,442	51.6%
335 Electrical Equipment & Appliance Mfg	\$ 215,200	\$ 296,757	37.9%
336 Transportation Equipment Mfg	\$ 5,038,915	\$ 2,301,061	-54.3%
337 Furniture and Related Product Mfg	\$ 2,583,128	\$ 2,848,648	10.3%
339 Miscellaneous Mfg	\$ 1,707,505	\$ 2,014,897	18.0%
<b>2-digit Total</b>	<b>\$ 49,967,103</b>	<b>\$ 51,425,979</b>	<b>2.9%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$ 71,788,515	\$ 79,721,356	11.1%
424 Merchant Wholesalers, Nondurable Goods	\$ 17,417,199	\$ 18,456,348	6.0%
425 Electronic Markets and Agents and Brokers	\$ 7,042,285	\$ 7,957,876	13.0%
<b>2-digit Total</b>	<b>\$ 96,247,999</b>	<b>\$ 106,135,581</b>	<b>10.3%</b>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$ 238,531,183	\$ 233,507,920	-2.1%
442 Furniture and Home Furnishings Stores	\$ 43,089,283	\$ 46,828,882	8.7%
443 Electronics and Appliance Stores	\$ 34,205,514	\$ 33,191,468	-3.0%

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

5.3% state sales tax rate

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

<u>North American Industry Classification</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>Percent Change</u>
444 Building Material and Garden Supply Stores	\$ 104,768,598	\$ 115,292,530	10.0%
445 Food and Beverage Stores	\$ 135,554,350	\$ 149,630,161	10.4%
446 Health and Personal Care Stores	\$ 15,901,910	\$ 17,703,580	11.3%
447 Gasoline Stations	\$ 38,707,967	\$ 41,205,703	6.5%
448 Clothing and Clothing Accessories Stores	\$ 47,210,909	\$ 49,600,745	5.1%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 35,200,648	\$ 35,422,366	0.6%
452 General Merchandise Stores	\$ 277,687,204	\$ 279,353,231	0.6%
453 Miscellaneous Store Retailers	\$ 42,899,507	\$ 45,155,446	5.3%
454 Nonstore Retailers	\$ 10,680,470	\$ 14,740,553	38.0%
<b>2-digit Total</b>	<b>\$ 1,024,437,542</b>	<b>\$ 1,061,632,584</b>	<b>3.6%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$ 136,847	\$ 165,066	20.6%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,214,116	\$ 1,500,298	23.6%
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	\$ 1,503,267	\$ 1,270,753	-15.5%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 42,522	\$ 64,846	52.5%
493 Warehousing and Storage	\$ 922,467	\$ 574,507	-37.7%
<b>2-digit Total</b>	<b>\$ 3,912,695</b>	<b>\$ 3,590,460</b>	<b>-8.2%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$ 5,846,222	\$ 6,651,129	13.8%
512 Motion Picture & Sound Recording Industries	\$ 5,610,201	\$ 5,569,273	-0.7%
515 Broadcasting (except Internet)	\$ 9,993,848	\$ 10,738,258	7.4%
517 Telecommunications	\$ 110,116,867	\$ 109,973,607	-0.1%
518 ISPs, Search Portals, and Data Processing	\$ 1,014,575	\$ 922,643	-9.1%
519 Other Information Services	\$ 72,874	\$ 100,683	38.2%
<b>2-digit Total</b>	<b>\$ 132,654,587</b>	<b>\$ 133,955,594</b>	<b>1.0%</b>
<b>52 Finance and Insurance</b>			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,065,613	\$ 2,542,952	23.1%
523 Securities and Commodity Contract Brokerage	\$ 337,275	\$ 268,760	-20.3%
524 Insurance Carriers and Related Activities	\$ 117,746	\$ 140,381	19.2%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 2,947,170</b>	<b>\$ 2,953,298</b>	<b>0.2%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$ 628,819	\$ 1,030,031	63.8%
532 Rental and Leasing Services	\$ 23,721,846	\$ 25,040,855	5.6%
<b>2-digit Total</b>	<b>\$ 24,350,666</b>	<b>\$ 26,070,886</b>	<b>7.1%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$ 13,547,844	\$ 15,584,587	15.0%
<b>2-digit Total</b>	<b>\$ 13,547,844</b>	<b>\$ 15,584,587</b>	<b>15.0%</b>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$ 1,555,282	\$ 1,031,281	-33.7%
<b>2-digit Total</b>	<b>\$ 1,555,282</b>	<b>\$ 1,031,281</b>	<b>-33.7%</b>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$ 18,209,695	\$ 20,796,522	14.2%

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

5.3% state sales tax rate

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

<u>North American Industry Classification</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>Percent Change</u>
562 Waste Management and Remediation Services	\$ 500,482	\$ 583,051	16.5%
<b>2-digit Total</b>	<b>\$ 18,710,177</b>	<b>\$ 21,379,573</b>	<b>14.3%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$ 4,564,135	\$ 4,788,414	4.9%
<b>2-digit Total</b>	<b>\$ 4,564,135</b>	<b>\$ 4,788,414</b>	<b>4.9%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$ 966,760	\$ 1,109,394	14.8%
622 Hospitals	\$ 1,165,800	\$ 1,228,326	5.4%
623 Nursing and Residential Care Facilities	\$ 100,081	\$ 107,898	7.8%
624 Social Assistance	\$ 530,947	\$ 508,986	-4.1%
<b>2-digit Total</b>	<b>\$ 2,763,589</b>	<b>\$ 2,954,604</b>	<b>6.9%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$ 3,888,544	\$ 3,922,982	0.9%
712 Museums, Historical Sites, Zoos, and Parks	\$ 475,945	\$ 468,627	-1.5%
713 Amusement, Gambling, and Recreation	\$ 14,199,753	\$ 15,024,137	5.8%
<b>2-digit Total</b>	<b>\$ 18,564,242</b>	<b>\$ 19,415,746</b>	<b>4.6%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$ 22,199,803	\$ 24,306,886	9.5%
722 Food Services and Drinking Places	\$ 137,704,780	\$ 147,935,099	7.4%
<b>2-digit Total</b>	<b>\$ 159,904,584</b>	<b>\$ 172,241,985</b>	<b>7.7%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$ 39,180,234	\$ 42,361,785	8.1%
812 Personal and Laundry Services	\$ 12,705,403	\$ 12,953,089	1.9%
813 Membership Associations and Organizations	\$ 3,353,777	\$ 3,744,955	11.7%
814 Private Households	\$ 26,751	\$ 47,568	77.8%
<b>2-digit Total</b>	<b>\$ 55,266,165</b>	<b>\$ 59,107,398</b>	<b>7.0%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$ 2,105,963	\$ 3,816,990	81.2%
922 Justice, Public Order, and Safety Activities	\$ 171,634	\$ 183,041	6.6%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$ 39,704	\$ 45,250	14.0%
926 Administration of Economic Programs	\$ 568,717	\$ 1,298,101	128.3%
928 National Security and International Affairs	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$ 2,886,899</b>	<b>\$ 5,343,395</b>	<b>85.1%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$ 1,913,796	\$ 1,541,352	-19.5%
<b>2-digit Total</b>	<b>\$ 1,913,796</b>	<b>\$ 1,541,352</b>	<b>-19.5%</b>
<b>Grand Total</b>	<b>\$ 1,717,789,038</b>	<b>\$ 1,807,210,370</b>	<b>5.2%</b>

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2005 and FY 2006

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change	Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change
Allen County	1.00%	Oct-94	\$1,274,040.25	\$1,349,163.36	5.9%	\$178,811.50	\$176,389.03	-1.4%
Anderson County	1.00%	Jan-83	\$638,082.62	\$648,087.32	1.6%	\$69,591.61	\$67,130.79	-3.5%
Atchison County	1.00%	Oct-04	\$1,926,745.54	\$1,605,028.52	n/a	\$312,891.12	\$264,718.92	n/a
Barber County	1.00%	Feb-83	\$576,194.54	\$702,669.23	21.9%	\$88,081.73	\$137,089.20	55.6%
Barton County	1.25%	Apr-03	\$4,680,592.56	\$5,093,868.26	8.8%	\$383,165.23	\$425,948.64	11.2%
Bourbon County	1.00%	Jul-01	\$1,332,108.24	\$1,358,812.70	2.0%	\$196,840.83	\$207,604.55	5.5%
Brown County	1.00%	Nov-82	\$879,779.71	\$969,861.54	10.2%	\$179,442.55	\$212,358.02	18.3%
Chase County	1.00%	Apr-05	\$15,337.59	\$176,425.53	n/a	\$10,096.77	\$76,457.79	n/a
Chautauqua County	1.00%	Feb-83	\$219,855.36	\$230,686.90	4.9%	\$53,441.96	\$57,180.49	7.0%
Cherokee County	1.50%	Jan-03	\$1,862,589.53	\$1,876,728.82	0.8%	\$625,201.73	\$639,602.24	2.3%
Cheyenne County	2.00%	Jul-96	\$421,680.01	\$441,594.03	4.7%	\$102,369.81	\$99,135.48	-3.2%
Clay County	1.00%	Jan-01	\$760,128.03	\$787,647.25	3.6%	\$89,424.73	\$83,220.32	-6.9%
Cloud County	1.00%	Jan-01	\$1,176,170.96	\$1,157,546.05	-1.6%	\$105,287.32	\$127,622.58	21.2%
Cowley County	0.50%	Oct-05	\$0.00	\$967,181.59	n/a	\$0.00	\$112,067.78	n/a
Crawford County	1.00%	Jul-01	\$4,005,064.55	\$4,132,467.21	3.2%	\$619,015.23	\$632,605.01	2.2%
Decatur County	1.00%	Nov-84	\$206,318.33	\$214,544.32	4.0%	\$46,575.78	\$60,643.52	30.2%
Dickinson County	1.00%	Jul-97	\$1,866,857.04	\$1,887,220.13	1.1%	\$222,129.89	\$272,409.96	22.6%
Doniphan County	1.00%	Oct-94	\$440,962.69	\$443,138.54	0.5%	\$169,678.45	\$180,649.75	6.5%
Douglas County	1.00%	Jan-95	\$12,875,489.89	\$13,508,529.67	4.9%	\$1,216,984.45	\$1,204,637.39	-1.0%
Edwards County	1.00%	Nov-83	\$212,193.04	\$211,857.57	-0.2%	\$55,114.17	\$46,040.42	-16.5%
Elk County	1.00%	Nov-82	\$184,472.78	\$223,681.60	21.3%	\$25,897.65	\$24,358.24	-5.9%
Ellsworth County	1.00%	Apr-05	\$248,415.11	\$475,278.94	n/a	\$35,681.57	\$73,869.76	n/a
Finney County	1.00%	Apr-05	\$3,889,880.22	\$5,240,546.30	n/a	\$401,287.81	\$537,359.57	n/a
Ford County	1.00%	Oct-97	\$4,081,345.47	\$4,148,931.82	1.7%	\$404,605.53	\$441,745.71	9.2%
Franklin County	1.50%	Jan-93	\$3,870,287.93	\$3,995,863.34	3.2%	\$478,035.84	\$470,593.52	-1.6%
Geary County	1.00%	Jul-03	\$2,925,782.62	\$3,211,365.08	9.8%	\$316,198.93	\$293,622.52	-7.1%
Gove County	1.75%	Jan-06	\$297,848.51	\$386,197.16	n/a	\$34,017.32	\$48,582.32	n/a
Graham County	0.25%	Oct-03	\$72,805.55	\$87,846.57	20.7%	\$7,453.36	\$6,459.04	-13.3%
Gray County	1.00%	Feb-83	\$418,675.58	\$435,463.74	4.0%	\$63,247.77	\$87,125.10	37.8%
Greeley County	1.00%	Nov-82	\$119,425.23	\$128,492.84	7.6%	\$25,751.22	\$22,024.84	-14.5%
Greenwood County	1.00%	Jul-95	\$469,544.05	\$498,637.21	6.2%	\$54,260.71	\$54,298.63	0.1%
Hamilton County	0.50%	Jan-93	\$103,611.52	\$121,582.18	17.3%	\$23,099.38	\$26,060.01	12.8%
Harvey County	1.00%	Jul-86	\$3,403,621.74	\$3,489,302.69	2.5%	\$241,018.55	\$306,595.10	27.2%
Haskell County	0.50%	Jan-83	\$168,347.33	\$201,489.37	19.7%	\$45,980.15	\$49,390.87	7.4%
Jackson County	1.40%	Apr-05	\$1,203,177.41	\$1,619,374.25	n/a	\$96,774.99	\$107,900.35	n/a
Jefferson County	1.00%	Oct-98	\$928,168.86	\$987,085.60	6.3%	\$154,875.27	\$174,122.67	12.4%
Jewell County	1.00%	Feb-83	\$187,905.69	\$180,976.69	-3.7%	\$46,378.07	\$42,448.14	-8.5%
Johnson County	1.10%	Jan-03	\$97,948,263.72	\$101,946,581.83	4.1%	\$26,742,952.91	\$27,961,745.79	4.6%
Kiowa County	1.00%	Nov-82	\$302,674.00	\$335,960.42	11.0%	\$151,405.66	\$59,066.26	-61.0%
Labette County	1.25%	Oct-01	\$2,298,618.34	\$2,457,192.29	6.9%	\$355,202.50	\$466,495.88	31.3%
Leavenworth County	1.00%	Jan-97	\$5,363,048.26	\$5,532,453.02	3.2%	\$838,623.97	\$876,456.77	4.5%
Lincoln County	1.00%	Feb-83	\$195,431.14	\$196,167.88	0.4%	\$20,372.81	\$20,238.31	-0.7%
Logan County	1.00%	Nov-82	\$278,246.20	\$286,712.77	3.0%	\$206,466.75	\$26,149.86	-87.3%
Lyon County	0.50%	Jul-99	\$1,964,729.15	\$2,037,451.72	3.7%	\$201,144.19	\$176,329.51	-12.3%
Marion County	1.00%	Jul-87	\$860,247.29	\$867,985.14	0.9%	\$103,684.18	\$129,163.04	24.6%
Mcpherson County	1.00%	Jul-82	\$3,429,956.23	\$3,566,761.29	4.0%	\$607,632.18	\$657,945.82	8.3%
Meade County	1.00%	Nov-84	\$318,946.69	\$363,726.74	14.0%	\$59,920.36	\$75,292.29	25.7%
Miami County	1.25%	Jan-01	\$3,511,396.27	\$3,736,831.36	6.4%	\$605,526.17	\$596,537.96	-1.5%
Mitchell County	1.00%	Nov-82	\$781,415.55	\$764,347.49	-2.2%	\$65,459.95	\$66,686.20	1.9%
Montgomery County	0.00%	Oct-02	\$0.00	\$8,319.04	n/a	\$1,806.21	\$594.07	n/a
Morris County	1.00%	Nov-82	\$471,485.83	\$484,603.11	2.8%	\$58,425.35	\$61,462.90	5.2%
Nemaha County	1.00%	Nov-82	\$902,422.42	\$974,483.88	8.0%	\$132,911.19	\$121,539.25	-8.6%
Neosho County	1.00%	Oct-00	\$2,078,626.30	\$2,198,976.73	5.8%	\$221,756.67	\$420,861.41	89.8%
Norton County	0.75%	Sep-03	\$351,534.23	\$364,502.10	3.7%	\$116,467.19	\$124,599.12	7.0%
Osage County	1.00%	Nov-82	\$953,292.56	\$982,823.01	3.1%	\$121,467.18	\$125,998.83	3.7%
Osborne County	1.50%	Oct-05	\$177,745.40	\$401,503.70	n/a	\$15,931.45	\$39,594.75	n/a
Ottawa County	1.00%	Jun-01	\$317,887.62	\$333,102.25	4.8%	\$36,485.64	\$42,303.43	15.9%
Pawnee County	1.00%	Jul-83	\$524,523.42	\$540,308.94	3.0%	\$38,153.90	\$46,687.50	22.4%
Phillips County	5.00%	Jan-06	\$0.00	\$87,152.01	n/a	\$0.00	\$20,434.85	n/a
Pottawatomie County	1.00%	Apr-05	\$268,111.54	\$3,713,360.31	n/a	\$20,036.00	\$303,485.54	n/a
Pratt County	1.00%	Jul-82	\$1,400,401.15	\$1,496,379.21	6.9%	\$122,990.18	\$129,563.05	5.3%
Rawlins County	1.00%	Feb-83	\$176,673.93	\$184,894.00	4.7%	\$52,607.73	\$61,571.09	17.0%
Reno County	1.00%	Jul-86	\$8,274,576.90	\$8,408,707.45	1.6%	\$769,724.32	\$806,718.92	4.8%
Republic County	2.00%	Jul-03	\$849,753.27	\$812,551.48	-4.4%	\$133,038.42	\$136,814.69	2.8%
Rice County	1.00%	Nov-82	\$759,556.38	\$790,745.19	4.1%	\$110,950.53	\$102,844.24	-7.3%

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2005 and FY 2006

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change	Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change
Riley County	1.00%	Jan-99	\$6,194,528.48	\$6,554,947.59	5.8%	\$597,406.81	\$567,603.93	-5.0%
Rooks County	0.00%	Oct-00	\$555.07	\$736.26	32.6%	\$0.00	\$0.00	n/a
Russell County	1.50%	Jan-00	\$1,090,209.59	\$1,455,577.82	33.5%	\$134,134.50	\$182,889.16	36.3%
Saline County	1.00%	Jun-95	\$8,899,106.83	\$9,277,497.62	4.3%	\$763,833.69	\$727,646.08	-4.7%
Scott County	1.00%	May-82	\$547,881.00	\$581,499.80	6.1%	\$59,308.36	\$61,778.18	4.2%
Sedgwick County	2.00%	Jul-05	\$69,505,750.78	\$130,494,266.14	n/a	\$7,323,715.00	\$13,398,434.26	n/a
Seward County	1.25%	Jan-04	\$4,071,661.90	\$4,381,600.84	7.6%	\$566,803.73	\$623,715.64	10.0%
Shawnee County	1.15%	Jan-05	\$29,779,834.75	\$29,582,373.54	n/a	\$3,109,246.08	\$3,582,028.82	n/a
Sheridan County	1.00%	Jan-99	\$216,282.28	\$221,336.24	2.3%	\$28,048.81	\$35,826.63	27.7%
Sherman County	1.25%	Apr-02	\$1,146,628.37	\$1,194,029.13	4.1%	\$336,111.42	\$122,554.19	-63.5%
Stafford County	1.00%	Nov-84	\$341,728.10	\$332,890.30	-2.6%	\$43,205.98	\$49,224.16	13.9%
Stanton County	1.00%	Nov-84	\$156,498.05	\$201,439.45	28.7%	\$42,267.43	\$48,510.83	14.8%
Sumner County	1.00%	Oct-04	\$931,159.49	\$1,695,652.87	n/a	\$126,216.05	\$249,777.40	n/a
Thomas County	1.00%	Nov-82	\$1,291,477.71	\$1,291,188.23	6.8%	\$111,797.27	\$138,896.39	24.2%
Trego County	0.50%	Apr-05	\$12,405.50	\$174,903.25	n/a	\$1,374.97	\$21,523.68	n/a
Wabaunsee County	1.25%	Jan-01	\$380,742.78	\$429,159.31	12.7%	\$79,362.46	\$83,468.28	5.2%
Washington County	1.00%	Feb-83	\$381,265.59	\$396,544.33	4.0%	\$78,870.74	\$69,722.17	-11.6%
Wichita County	2.00%	Jan-96	\$336,629.18	\$427,707.30	27.1%	\$110,267.06	\$94,139.90	-14.6%
Wilson County	1.00%	Oct-00	\$680,816.96	\$760,314.40	11.7%	\$135,856.17	\$166,246.56	22.4%
Woodson County	1.00%	Oct-05	\$0.00	\$125,644.57	n/a	\$0.00	\$14,446.67	n/a
Wyandotte County	1.00%	Jan-84	\$17,757,098.83	\$19,394,543.29	9.2%	\$3,329,453.64	\$3,340,013.84	0.3%
Abilene	0.01%	Jan-06	\$847,126.10	\$767,073.17	n/a	\$72,871.36	\$100,094.93	n/a
Almena	0.50%	Apr-03	\$9,488.50	\$10,178.47	7.3%	\$2,623.31	\$3,213.64	22.5%
Altamont	1.00%	Jul-99	\$50,366.75	\$54,584.06	8.4%	\$13,715.34	\$18,197.69	32.7%
Americus	0.50%	Apr-87	\$14,125.46	\$13,532.23	-4.2%	\$1,343.50	\$1,893.48	40.9%
Andover	1.75%	Jan-06	\$957,753.91	\$1,289,383.41	n/a	\$98,093.67	\$146,851.03	n/a
Anthony	1.50%	Jan-01	\$373,135.24	\$409,671.03	9.8%	\$38,020.26	\$32,133.51	-15.5%
Argonia	1.00%	Jan-91	\$27,914.14	\$27,230.24	-2.5%	\$4,706.60	\$4,326.19	-8.1%
Arkansas City	1.00%	Apr-85	\$1,316,588.42	\$1,382,049.81	5.0%	\$171,810.94	\$195,910.11	14.0%
Arma	0.50%	Nov-82	\$36,946.21	\$35,293.60	-4.5%	\$7,378.93	\$7,419.83	0.6%
Atchison	1.00%	Aug-83	\$1,348,435.90	\$1,381,349.39	2.4%	\$165,462.11	\$192,938.62	16.6%
Auburn	1.00%	Jul-84	\$93,629.01	\$93,298.93	-0.4%	\$7,494.86	\$7,746.91	3.4%
Augusta	0.50%	Oct-91	\$425,192.77	\$444,785.92	4.6%	\$42,939.97	\$45,334.96	5.6%
Baldwin City	1.00%	Jul-91	\$306,241.67	\$333,060.19	8.8%	\$36,422.48	\$34,446.54	-5.4%
Basehor	1.00%	Oct-95	\$201,973.84	\$213,132.88	5.5%	\$69,197.67	\$76,079.39	9.9%
Baxter Springs	1.00%	Jul-85	\$329,334.67	\$345,323.78	4.9%	\$90,142.08	\$80,527.67	-10.7%
Belle Plaine	1.00%	Oct-89	\$107,146.94	\$83,693.43	-21.9%	\$13,617.61	\$13,481.36	-1.0%
Beloit	0.50%	Jul-01	\$299,021.53	\$291,987.60	-2.4%	\$20,630.39	\$20,861.72	1.1%
Benton	1.00%	Oct-99	\$41,017.81	\$44,412.47	8.3%	\$7,422.93	\$10,781.03	45.2%
Blue Rapids	1.00%	Jan-05	\$23,317.42	\$75,154.43	n/a	\$1,747.05	\$8,515.86	n/a
Bonner Springs	1.50%	Apr-05	\$2,163,093.09	\$2,724,094.19	n/a	\$215,078.33	\$243,833.40	n/a
Bronson	1.00%	Jan-97	\$13,285.83	\$13,568.91	2.1%	\$1,685.75	\$1,014.21	-39.8%
Burden	1.00%	Jan-96	\$26,313.95	\$29,249.71	11.2%	\$2,960.16	\$5,682.57	92.0%
Burlington	1.00%	Jan-05	\$107,363.02	\$344,466.09	n/a	\$13,081.52	\$48,705.57	n/a
Caldwell	1.00%	Nov-82	\$86,779.07	\$86,765.47	0.0%	\$32,947.80	\$19,055.43	-42.2%
Caney	2.75%	Apr-03	\$384,761.74	\$412,746.56	7.3%	\$68,012.93	\$74,178.06	9.1%
Carbondale	1.00%	Apr-05	\$3,113.70	\$73,469.83	n/a	\$380.53	\$7,066.83	n/a
Cedar Vale	1.00%	Oct-97	\$31,124.11	\$33,616.69	8.0%	\$11,020.38	\$11,150.09	1.2%
Chanute	1.00%	Nov-87	\$1,648,348.62	\$1,724,133.28	4.6%	\$118,077.55	\$311,281.97	163.6%
Cherryvale	1.75%	Jul-01	\$289,425.16	\$295,378.46	2.1%	\$28,205.34	\$38,628.12	37.0%
Chetopa	1.50%	Jan-02	\$112,176.94	\$103,765.11	-7.5%	\$19,156.52	\$16,069.23	-16.1%
Claffin	0.50%	Oct-05	\$0.00	\$13,299.58	n/a	\$12,546.18	\$1,241.65	n/a
Clay Center	1.00%	Nov-84	\$593,018.59	\$622,669.28	5.0%	\$32,324.74	\$45,286.19	40.1%
Coffeyville	2.50%	Oct-02	\$3,396,485.46	\$3,639,961.30	7.2%	\$405,544.74	\$482,299.07	18.9%
Colby	0.25%	Apr-05	\$17,965.48	\$274,787.60	n/a	\$1,067.86	\$23,317.87	n/a
Coldwater	1.00%	Jul-98	\$96,698.43	\$104,145.38	7.7%	\$5,629.33	\$15,052.84	167.4%
Collyer	1.00%	Jan-01	\$4,266.44	\$5,806.46	36.1%	\$685.67	\$928.83	35.5%
Columbus	1.00%	Jul-97	\$445,100.20	\$396,854.49	-10.8%	\$94,301.02	\$71,252.88	-24.4%
Concordia	1.00%	Feb-83	\$928,183.81	\$940,990.03	1.4%	\$56,903.08	\$60,382.78	6.1%
Conway Springs	1.00%	Oct-89	\$59,802.77	\$64,386.14	7.7%	\$10,620.95	\$12,721.30	19.8%
Cottonwood Falls	1.00%	Jan-91	\$56,831.94	\$56,625.48	-0.4%	\$4,573.27	\$6,293.40	37.6%
Council Grove	1.00%	Oct-03	\$326,950.52	\$320,871.32	-1.9%	\$27,466.21	\$24,504.16	-10.8%
Dearing	1.00%	Apr-03	\$13,097.43	\$17,165.33	31.1%	\$2,010.74	\$3,587.30	78.4%
Deerfield	1.00%	Oct-94	\$19,286.40	\$22,228.86	15.3%	\$3,351.47	\$2,501.36	-25.4%
Delphos	1.00%	Nov-84	\$16,038.36	\$22,974.06	43.2%	\$3,212.30	\$2,866.54	-10.8%

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2005 and FY 2006

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)		Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	
Derby	0.50%	Apr-03	\$1,290,646.30	\$1,422,356.79	10.2%	\$151,000.57	\$124,367.82	-17.6%
DeSoto	1.75%	Jul-02	\$566,222.64	\$602,690.22	6.4%	\$221,291.38	\$221,300.56	0.0%
Dighton	1.00%	Jul-83	\$96,743.51	\$95,134.16	-1.7%	\$12,134.34	\$19,409.20	60.0%
Dodge City	1.00%	Oct-97	\$3,723,483.46	\$3,772,797.20	1.3%	\$322,605.41	\$350,415.37	8.6%
Douglass	1.00%	Jan-95	\$86,921.98	\$85,959.86	-1.1%	\$13,107.99	\$15,001.76	14.4%
Easton	1.00%	Jul-85	\$15,484.75	\$17,835.47	15.2%	\$6,884.37	\$6,624.65	-3.8%
Edgerton	1.00%	Jul-85	\$58,726.56	\$52,284.81	-11.0%	\$14,370.20	\$17,734.25	23.4%
Edna	1.00%	Jan-89	\$24,032.18	\$27,342.30	13.8%	\$3,463.33	\$3,760.35	8.6%
Edwardsville	1.00%	Jan-86	\$195,524.75	\$211,137.54	8.0%	\$97,590.90	\$96,930.52	-0.7%
Effingham	1.00%	Nov-83	\$26,591.31	\$27,628.01	3.9%	\$5,162.76	\$4,098.89	-20.6%
El Dorado	1.00%	Oct-89	\$1,851,690.91	\$1,986,430.46	7.3%	\$162,930.57	\$173,445.93	6.5%
Elkhart	1.00%	Jan-95	\$196,046.18	\$209,559.64	6.9%	\$45,318.35	\$64,046.57	41.3%
Ellis	1.00%	Nov-83	\$118,530.14	\$134,103.58	13.1%	\$16,912.10	\$19,312.93	14.2%
Ellsworth	1.25%	Jul-00	\$325,714.59	\$330,644.85	1.5%	\$27,831.50	\$39,440.54	41.7%
Elwood	1.00%	Nov-84	\$132,131.37	\$131,056.31	-0.8%	\$45,562.79	\$47,117.59	3.4%
Emporia	1.00%	Jan-95	\$3,638,321.33	\$3,765,617.70	3.5%	\$316,026.19	\$276,333.84	-12.6%
Erie	1.00%	Jan-88	\$90,408.57	\$96,072.08	6.3%	\$17,745.64	\$20,215.51	13.9%
Eudora	0.50%	Nov-82	\$132,474.30	\$134,665.78	1.7%	\$23,524.57	\$23,030.37	-2.1%
Eureka	0.00%	Jul-95	\$0.00	\$146,764.00	n/a	\$0.00	\$12,088.90	n/a
Fairway	1.00%	Jul-86	\$306,245.89	\$297,384.19	-2.9%	\$88,909.63	\$91,118.69	2.5%
Florence	1.00%	Apr-05	\$2,979.05	\$39,468.45	n/a	\$273.43	\$3,573.62	n/a
Fontana	0.50%	Jul-97	\$2,751.13	\$3,561.64	29.5%	\$840.36	\$1,046.06	24.5%
Fort Scott	1.00%	Jan-84	\$1,104,808.22	\$1,122,179.55	1.6%	\$118,912.48	\$116,993.31	-1.6%
Frankfort	1.00%	Apr-03	\$77,076.60	\$84,293.06	9.4%	\$8,009.29	\$8,094.14	1.1%
Fredonia	1.50%	Oct-06	\$277,665.11	\$321,360.60	n/a	\$34,708.20	\$36,154.02	n/a
Frontenac	1.00%	Jan-95	\$339,701.98	\$300,451.78	-11.6%	\$69,162.82	\$57,721.22	-16.5%
Galena	1.00%	Jul-84	\$129,419.41	\$130,328.03	0.7%	\$64,696.16	\$76,008.99	17.5%
Garden City	1.00%	Jul-94	\$4,163,118.51	\$4,213,133.79	1.2%	\$269,068.64	\$256,707.51	-4.6%
Gardner	1.50%	Jan-06	\$1,114,970.44	\$1,426,329.19	n/a	\$442,426.07	\$469,881.98	n/a
Garnett	0.50%	Jan-99	\$230,823.44	\$233,533.24	1.2%	\$12,879.46	\$14,371.07	11.6%
Gas	1.00%	Jan-91	\$0.00	\$40,809.63	n/a	\$2,320.89	\$1,803.97	-22.3%
Geneseo	0.50%	Oct-05	\$0.00	\$2,952.72	n/a	\$0.00	\$455.48	n/a
Girard	1.00%	Jan-01	\$313,122.00	\$270,414.71	-13.6%	\$58,350.90	\$60,373.84	3.5%
Glade	1.00%	Jan-01	\$14,889.17	\$15,427.01	3.6%	\$693.85	\$698.78	0.7%
Glasco	1.00%	Jul-83	\$21,508.24	\$21,894.12	1.8%	\$2,869.09	\$2,291.92	-20.1%
Grandview Plaza	1.00%	Apr-99	\$43,551.98	\$42,570.06	-2.3%	\$4,138.67	\$3,756.25	-9.2%
Great Bend	0.50%	Apr-00	\$1,407,869.23	\$1,519,782.66	7.9%	\$102,116.44	\$109,034.70	6.8%
Grinnell	0.25%	Jan-03	\$6,302.55	\$6,397.19	1.5%	\$529.03	\$610.68	15.4%
Hardtner	0.00%	Jan-02	\$3.70	\$0.00	-100.0%	\$0.00	\$0.00	n/a
Harper	1.00%	Jan-01	\$238,498.23	\$253,405.68	6.3%	\$17,521.86	\$21,227.57	21.1%
Hays	1.75%	Jan-05	\$5,070,344.71	\$7,672,447.16	n/a	\$388,531.79	\$573,857.74	n/a
Herington	1.50%	Apr-06	\$191,102.54	\$218,676.67	n/a	\$25,253.23	\$21,494.55	n/a
Hiawatha	1.00%	Apr-05	\$256,597.27	\$517,217.06	n/a	\$29,515.24	\$85,322.46	n/a
Hill City	1.00%	Jul-85	\$197,321.06	\$219,353.33	11.2%	\$14,314.72	\$10,628.26	-25.8%
Hillsboro	0.50%	May-85	\$172,905.72	\$273,738.29	58.3%	\$6,583.14	\$15,854.03	140.8%
Hoisington	0.50%	Oct-05	\$0.00	\$52,638.68	n/a	\$4,083.98	\$3,049.06	n/a
Holton	0.25%	Jan-95	\$209,201.67	\$200,508.54	-4.2%	\$6,636.67	\$8,824.71	33.0%
Horton	1.00%	Jul-87	\$124,796.22	\$120,466.10	-3.5%	\$18,049.77	\$19,271.72	6.8%
Hugoton	1.00%	Jan-94	\$330,832.92	\$359,975.34	8.8%	\$55,655.49	\$66,809.63	20.0%
Humboldt	1.00%	Oct-03	\$102,594.57	\$101,514.65	-1.1%	\$24,578.21	\$19,981.16	-18.7%
Hutchinson	0.75%	Apr-94	\$5,165,463.04	\$5,194,803.50	0.6%	\$426,745.78	\$417,474.78	-2.2%
Independence	2.25%	Oct-02	\$3,785,139.80	\$4,054,686.53	7.1%	\$305,444.98	\$321,999.95	5.4%
Iola	1.00%	Jan-90	\$860,885.03	\$945,106.08	9.8%	\$70,996.01	\$75,335.79	6.1%
Junction City	1.00%	Nov-82	\$2,603,140.45	\$2,834,012.05	8.9%	\$185,038.14	\$175,322.80	-5.3%
Kanopolis	1.00%	Jul-85	\$20,799.54	\$20,584.07	-1.0%	\$2,576.81	\$2,983.03	15.8%
Kansas City	1.25%	Oct-04	\$17,995,176.68	\$21,170,985.55	n/a	\$3,391,199.55	\$3,766,489.67	n/a
Kincaid	1.00%	Jul-99	\$4,996.78	\$4,758.22	-4.8%	\$1,261.23	\$1,512.39	19.9%
Kingman	1.00%	Jan-05	\$109,866.85	\$364,723.42	n/a	\$7,096.49	\$36,560.98	n/a
Kiowa	1.00%	Jan-01	\$93,699.86	\$105,304.74	12.4%	\$12,454.97	\$8,452.12	-32.1%
LaCrosse	1.00%	Jan-96	\$99,569.70	\$111,234.30	11.7%	\$7,030.57	\$7,517.52	6.9%
LaCygne	1.00%	Oct-88	\$105,927.33	\$89,860.06	-15.2%	\$28,260.96	\$43,402.81	53.6%
Lakin	1.00%	Jul-83	\$135,448.32	\$142,125.48	4.9%	\$25,362.50	\$26,253.02	3.5%
Lansing	1.00%	Jan-89	\$691,701.40	\$676,403.81	-2.2%	\$100,752.84	\$97,798.17	-2.9%
Larned	0.50%	Apr-05	\$14,917.17	\$212,010.18	n/a	\$488.19	\$12,177.37	n/a
Lawrence	1.00%	Oct-90	\$11,583,544.33	\$12,195,663.76	5.3%	\$988,808.99	\$979,133.15	-1.0%



## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2005 and FY 2006

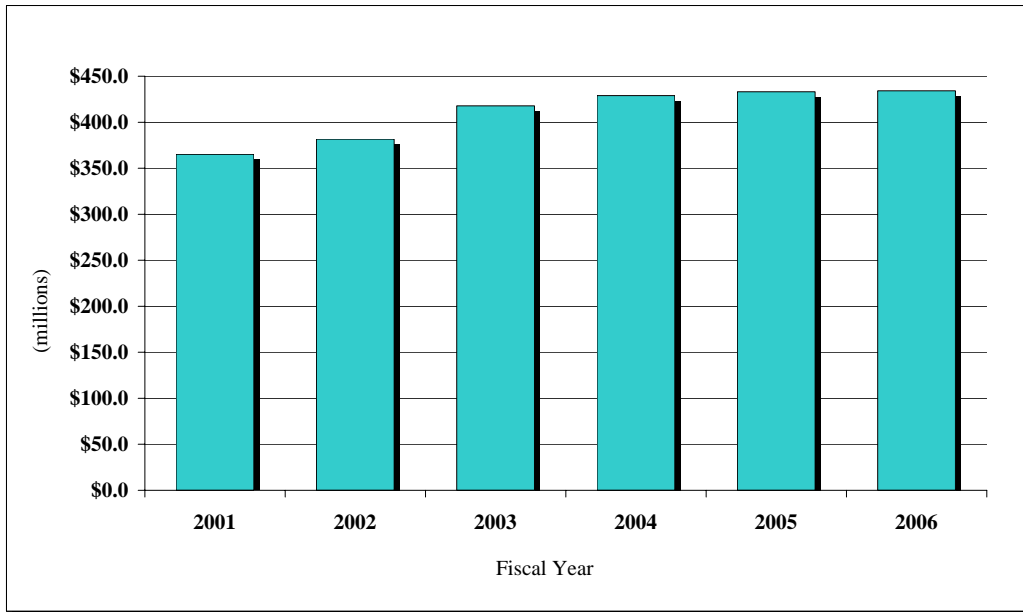
County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change	Fiscal Year 2005 (July 04 - Jun 05)	Fiscal Year 2006 (July 05 - Jun 06)	Percent Change
Leavenworth	1.00%	Mar-85	\$3,428,281.48	\$3,507,460.78	2.3%	\$336,593.62	\$372,687.38	10.7%
Leawood	1.13%	Jul-00	\$5,373,998.01	\$5,714,666.56	6.3%	\$1,410,787.43	\$1,284,655.77	-8.9%
Lenexa	1.13%	Oct-00	\$9,725,600.77	\$10,162,138.75	4.5%	\$5,655,026.80	\$5,275,256.19	-6.7%
Liberal	1.00%	Oct-94	\$3,034,285.05	\$3,218,788.84	6.1%	\$352,349.77	\$355,399.97	0.9%
Lindsborg	1.00%	Jul-00	\$228,642.28	\$236,986.67	3.6%	\$29,279.14	\$25,458.53	-13.0%
Linwood	1.00%	Apr-03	\$19,580.51	\$26,351.58	34.6%	\$7,725.32	\$10,207.29	32.1%
Longford	1.00%	Jan-89	\$4,895.81	\$5,320.50	8.7%	\$978.20	\$1,230.87	25.8%
Louisburg	1.00%	Jan-97	\$618,979.78	\$632,772.84	2.2%	\$110,732.59	\$88,566.40	-20.0%
Lyndon	1.00%	Jan-99	\$97,343.81	\$96,416.09	-1.0%	\$8,523.28	\$6,845.24	-19.7%
Lyons	0.50%	Oct-01	\$170,426.36	\$179,651.74	5.4%	\$14,630.70	\$15,015.13	2.6%
Manhattan	1.00%	Jan-99	\$7,458,712.28	\$9,064,084.05	21.5%	\$614,519.72	\$668,173.32	8.7%
Mankato	0.50%	Oct-05	\$0.00	\$32,586.50	n/a	\$0.00	\$4,029.24	n/a
Maple Hill	0.75%	Jan-03	\$22,389.12	\$21,133.85	-5.6%	\$3,461.95	\$4,725.33	36.5%
Marion	0.75%	Jul-01	\$122,984.71	\$125,073.16	1.7%	\$13,556.46	\$14,198.12	4.7%
Marysville	1.00%	Oct-99	\$616,562.30	\$712,318.13	15.5%	\$84,975.30	\$66,804.60	-21.4%
Mayfield	0.50%	Nov-82	\$3,526.30	\$3,878.52	10.0%	\$245.89	\$346.92	41.1%
McPherson	0.50%	Oct-02	\$1,029,544.93	\$1,060,796.52	3.0%	\$106,205.86	\$100,725.99	-5.2%
Medicine Lodge	0.50%	Jul-91	\$150,491.23	\$158,671.95	5.4%	\$13,979.22	\$21,480.09	53.7%
Merriam	1.25%	Jan-01	\$5,732,891.45	\$5,799,801.55	1.2%	\$787,465.93	\$818,101.67	3.9%
Miltonvale	1.00%	Jul-87	\$36,256.76	\$43,245.77	19.3%	\$4,970.30	\$21,075.25	324.0%
Minneapolis	1.00%	Apr-05	\$95,236.00	\$181,241.29	n/a	\$6,181.91	\$13,669.75	n/a
Minneola	1.00%	Jul-99	\$33,233.91	\$39,327.86	18.3%	\$5,574.28	\$4,932.33	-11.5%
Mission	1.25%	Oct-02	\$2,942,997.02	\$2,793,215.54	-5.1%	\$584,730.54	\$614,467.37	5.1%
Mission Hills	1.00%	Jan-05	\$115,109.65	\$418,673.27	n/a	\$29,709.93	\$127,932.08	n/a
Moran	0.50%	Jul-84	\$18,157.99	\$17,948.82	-1.2%	\$3,212.43	\$3,046.51	-5.2%
Morland	1.00%	Oct-96	\$11,618.33	\$11,422.30	-1.7%	\$562.27	\$1,492.83	165.5%
Moscow	1.00%	Oct-03	\$17,443.71	\$18,290.96	4.9%	\$12,862.58	\$11,696.76	-9.1%
Mound City	1.00%	Jul-93	\$95,943.12	\$99,547.44	3.8%	\$10,457.67	\$10,728.01	2.6%
Neodesha	2.00%	Oct-92	\$401,860.76	\$432,567.93	7.6%	\$82,144.91	\$75,077.21	-8.6%
Ness City	1.00%	Oct-02	\$165,222.84	\$177,161.02	7.2%	\$15,831.82	\$13,040.11	-17.6%
Norton	0.50%	Apr-93	\$180,765.56	\$187,688.80	3.8%	\$17,024.74	\$20,180.14	18.5%
Ogden	1.00%	Nov-82	\$53,345.61	\$59,797.04	12.1%	\$9,476.63	\$8,008.16	-15.5%
Olathe	1.13%	Apr-00	\$20,681,059.61	\$22,052,009.08	6.6%	\$2,500,962.16	\$2,720,003.20	8.8%
Olpe	0.50%	Apr-05	\$1,016.47	\$14,784.20	n/a	\$83.75	\$2,284.34	n/a
Onaga	1.00%	Nov-82	\$50,958.68	\$66,246.09	30.0%	\$19,375.19	\$8,810.67	-54.5%
Osage City	1.00%	Oct-03	\$339,568.64	\$341,138.58	0.5%	\$25,511.54	\$21,016.64	-17.6%
Osawatomie	0.50%	Jul-81	\$123,544.74	\$118,614.01	-4.0%	\$18,539.77	\$18,619.97	0.4%
Oswego	1.00%	Jul-95	\$124,827.00	\$135,962.80	8.9%	\$18,041.05	\$20,083.01	11.3%
Ottawa	0.60%	Jul-01	\$1,195,343.95	\$1,224,959.05	2.5%	\$105,703.49	\$107,439.98	1.6%
Overbrook	1.00%	Jan-99	\$83,814.04	\$85,966.19	2.6%	\$9,062.04	\$5,891.92	-35.0%
Overland Park	1.13%	Apr-99	\$38,968,018.88	\$40,267,999.25	3.3%	\$11,886,185.05	\$12,961,482.72	9.0%
Oxford	1.00%	Nov-84	\$61,233.57	\$62,367.90	1.9%	\$8,641.21	\$9,240.77	6.9%
Paola	1.00%	Oct-96	\$1,139,627.30	\$1,235,863.10	8.4%	\$102,288.84	\$109,559.10	7.1%
Parker	1.00%	Oct-03	\$20,586.08	\$21,656.95	5.2%	\$2,464.37	\$2,471.71	0.3%
Parsons	1.00%	Jan-97	\$1,331,130.67	\$1,428,314.63	7.3%	\$142,096.36	\$208,438.70	46.7%
Paxico	1.00%	Oct-96	\$10,635.36	\$10,415.75	-2.1%	\$2,011.82	\$1,443.49	-28.2%
Perry	0.50%	Jul-81	\$42,792.93	\$41,285.16	-3.5%	\$4,972.84	\$4,404.03	-11.4%
Phillipsburg	1.00%	Jul-01	\$354,524.15	\$381,247.21	7.5%	\$45,575.12	\$52,900.27	16.1%
Pittsburg	0.50%	Oct-99	\$1,385,729.57	\$1,474,632.86	6.4%	\$172,737.51	\$176,315.51	2.1%
Plainville	1.00%	Apr-97	\$219,901.81	\$255,510.64	16.2%	\$20,274.29	\$20,586.13	1.5%
Pleasanton	1.00%	Oct-95	\$135,394.86	\$138,975.18	2.6%	\$11,001.36	\$12,399.77	12.7%
Pomona	1.00%	Dec-27	\$45,308.99	\$50,271.09	11.0%	\$5,987.08	\$6,436.89	7.5%
Prairie Village	1.00%	Feb-84	\$1,921,283.87	\$1,968,888.26	2.5%	\$382,187.66	\$373,193.41	-2.4%
Pratt	0.75%	Jan-05	\$1,110,503.95	\$962,332.61	n/a	\$73,287.88	\$45,500.62	n/a
Princeton	0.50%	Jul-95	\$6,617.65	\$9,171.02	38.6%	\$1,405.41	\$1,054.60	-25.0%
Protection	1.00%	Jan-99	\$38,841.36	\$43,836.47	12.9%	\$2,981.49	\$4,024.97	35.0%
Ransom	0.50%	Oct-93	\$13,151.62	\$13,290.93	1.1%	\$1,379.73	\$1,517.43	10.0%
Richmond	0.25%	Apr-05	\$334.11	\$4,747.87	n/a	\$93.25	\$1,372.04	n/a
Riley	1.00%	Jul-92	\$41,159.98	\$56,080.85	36.3%	\$8,511.84	\$11,659.29	37.0%
Roeland Park	1.25%	Apr-03	\$1,160,832.19	\$1,273,970.63	9.7%	\$109,000.47	\$132,013.22	21.1%
Rolla	1.00%	Jan-97	\$20,321.63	\$19,866.39	-2.2%	\$9,052.74	\$4,924.16	-45.6%
Rose Hill	1.00%	Oct-00	\$169,646.77	\$171,670.74	1.2%	\$32,853.90	\$32,865.38	0.0%
Rossville	1.00%	Oct-86	\$84,890.99	\$90,723.94	6.9%	\$5,704.04	\$5,250.12	-8.0%
Sabetha	0.50%	Jul-91	\$175,158.11	\$197,504.54	12.8%	\$25,847.72	\$21,609.61	-16.4%
Saint Marys	1.00%	Nov-84	\$239,367.40	\$184,578.37	-22.9%	\$26,831.76	\$29,853.33	11.3%

## Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2005 and FY 2006

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Sales Tax</u>			<u>Use Tax</u>		
			<u>Fiscal Year 2005 (July 04 - Jun 05)</u>	<u>Fiscal Year 2006 (July 05 - Jun 06)</u>	<u>Percent Change</u>	<u>Fiscal Year 2005 (July 04 - Jun 05)</u>	<u>Fiscal Year 2006 (July 05 - Jun 06)</u>	<u>Percent Change</u>
Saint Paul	1.00%	Apr-98	\$44,701.69	\$45,987.15	2.9%	\$11,566.93	\$12,590.70	8.9%
Salina	0.75%	Jan-99	\$6,327,711.32	\$6,570,116.32	3.8%	\$503,972.59	\$489,105.22	-3.0%
Satanta	0.50%	Jan-87	\$33,975.37	\$45,508.87	33.9%	\$5,665.16	\$7,860.66	38.8%
Scammon	1.00%	Apr-88	\$16,997.75	\$16,814.65	-1.1%	\$4,994.42	\$7,974.32	59.7%
Sedan	1.50%	Apr-05	\$58,026.73	\$151,618.77	n/a	\$8,373.51	\$24,452.03	n/a
Shawnee	1.25%	Apr-05	\$9,151,700.09	\$10,427,055.48	n/a	\$1,753,727.47	\$2,217,589.96	n/a
Smith Center	0.50%	Jan-01	\$102,465.64	\$101,241.38	-1.2%	\$10,824.93	\$11,682.85	7.9%
South Hutchinson	0.50%	Jan-93	\$157,580.01	\$195,086.23	23.8%	\$19,205.79	\$25,668.06	33.6%
Spivey	0.50%	Jan-79	\$34,800.03	\$44,489.08	27.8%	\$418.96	\$837.97	100.0%
Spring Hill	1.00%	Feb-84	\$438,501.83	\$449,897.75	2.6%	\$89,195.66	\$94,611.75	6.1%
Stockton	1.50%	Jan-99	\$184,783.97	\$195,384.49	5.7%	\$20,238.68	\$17,963.63	-11.2%
Strong City	1.00%	Jan-90	\$53,016.07	\$51,834.70	-2.2%	\$3,760.99	\$4,299.87	14.3%
Sublette	0.50%	Jan-83	\$54,035.10	\$59,884.65	10.8%	\$8,440.75	\$14,448.30	71.2%
Syracuse	1.00%	Jun-84	\$154,959.29	\$164,631.69	6.2%	\$19,279.81	\$21,896.76	13.6%
Thayer	1.00%	Jul-95	\$35,479.18	\$35,562.89	0.2%	\$5,741.38	\$4,657.05	-18.9%
Tonganoxie	1.00%	Jul-89	\$407,959.52	\$433,924.35	6.4%	\$50,717.62	\$62,128.28	22.5%
Topeka	1.00%	Nov-82	\$24,516,290.87	\$23,542,180.83	-4.0%	\$2,665,653.47	\$2,477,939.82	-7.0%
Toronto	0.50%	Nov-82	\$7,267.49	\$6,899.70	-5.1%	\$454.78	\$762.49	67.7%
Towanda	1.00%	Jul-95	\$63,388.39	\$62,749.83	-1.0%	\$18,444.86	\$32,443.08	75.9%
Udall	1.00%	Oct-05	\$0.00	\$21,654.89	n/a	\$0.00	\$2,135.41	n/a
Ulysses	1.00%	Nov-83	\$650,097.04	\$684,282.00	5.3%	\$182,423.77	\$163,215.38	-10.5%
Wakeeney	1.00%	Feb-83	\$234,149.42	\$248,800.86	6.3%	\$14,472.57	\$18,400.43	27.1%
Wakefield	1.00%	Nov-82	\$31,469.63	\$33,218.07	5.6%	\$6,989.32	\$5,785.41	-17.2%
Wamego	1.75%	Jan-93	\$790,211.23	\$815,264.27	3.2%	\$114,987.85	\$130,675.00	13.6%
Waterville	1.00%	Apr-05	\$4,116.24	\$44,682.87	n/a	\$205.71	\$3,466.79	n/a
Weir	1.00%	Nov-84	\$32,196.86	\$30,184.62	-6.2%	\$7,955.17	\$5,592.39	-29.7%
Wellington	1.25%	Jan-94	\$1,168,103.50	\$1,159,676.26	-0.7%	\$99,652.70	\$118,190.20	18.6%
Wellsville	0.50%	Jan-93	\$61,864.28	\$72,530.71	17.2%	\$10,209.35	\$11,066.57	8.4%
Westmoreland	1.00%	Jan-93	\$44,409.05	\$59,302.65	33.5%	\$5,013.75	\$5,456.23	8.8%
Westwood	1.00%	Feb-84	\$173,795.42	\$187,177.62	7.7%	\$73,942.42	\$58,351.96	-21.1%
Westwood Hills	1.00%	Feb-84	\$15,114.21	\$19,621.08	29.8%	\$5,548.51	\$4,988.10	-10.1%
Williamsburg	1.00%	Oct-96	\$19,092.94	\$12,947.91	-32.2%	\$3,259.55	\$4,164.03	27.7%
Wilson	1.00%	Sep-83	\$52,654.96	\$55,799.85	6.0%	\$12,279.15	\$13,517.23	10.1%
Winfield	1.00%	Nov-84	\$1,420,615.66	\$1,443,425.83	1.6%	\$106,881.82	\$105,611.64	-1.2%
Yates Center	1.75%	Jan-02	\$253,689.43	\$231,060.94	-8.9%	\$33,744.72	\$23,095.22	-19.4%
Horsethief Reservoir	0.50%	Oct-05	\$0.00	\$860,863.37	n/a	\$3,274.04	\$82,047.90	n/a
Statewide			\$586,381,245.71	\$685,362,652.41	16.9%	\$99,028,176.73	\$110,758,052.96	11.8%

## Motor Fuel Tax Gross Collections

On July 1, 1993, the point of taxation on special fuels was moved from the retail/user level to the wholesale distributor level. July 1, 1995 marked the start of the Governor's fuel tax evasion project aimed at reducing fuel tax evasion in Kansas. The 2002 Legislature enacted House Bill 3011, which increased all motor fuel tax rates by \$.02 per gallon effective July 1, 2002 and increases all motor fuel tax rates by \$.01 per gallon effective July 1, 2003.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2001	\$365,169,871	0.2%
2002	\$381,593,249	4.5%
2003	\$417,801,358	9.5%
2004	\$429,032,527	2.7%
2005	\$433,086,627	0.9%
2006	\$434,105,057	0.2%

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

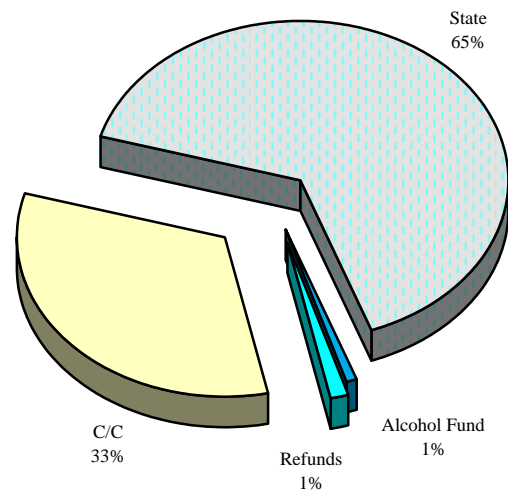
### Motor Fuel by Fuel Type

	Fiscal Year <u>2005</u>	Fiscal Year <u>2006</u>	Percent <u>Change</u>
Regular (Gasoline and Gasohol)	\$314,583,199	\$309,831,703	(1.5%)
Special (Diesel) Fuel	\$102,983,316	\$110,066,359	6.9%
LP Gas Fuel	\$260,156	\$255,372	(1.8%)
Interstate Motor Fuel	\$15,128,877	\$13,787,075	(8.9%)
Motor Carrier Trip Permits	<u>\$131,079</u>	<u>\$164,548</u>	25.5%
Total (Gross)	\$433,086,627	\$434,105,057	0.2%

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

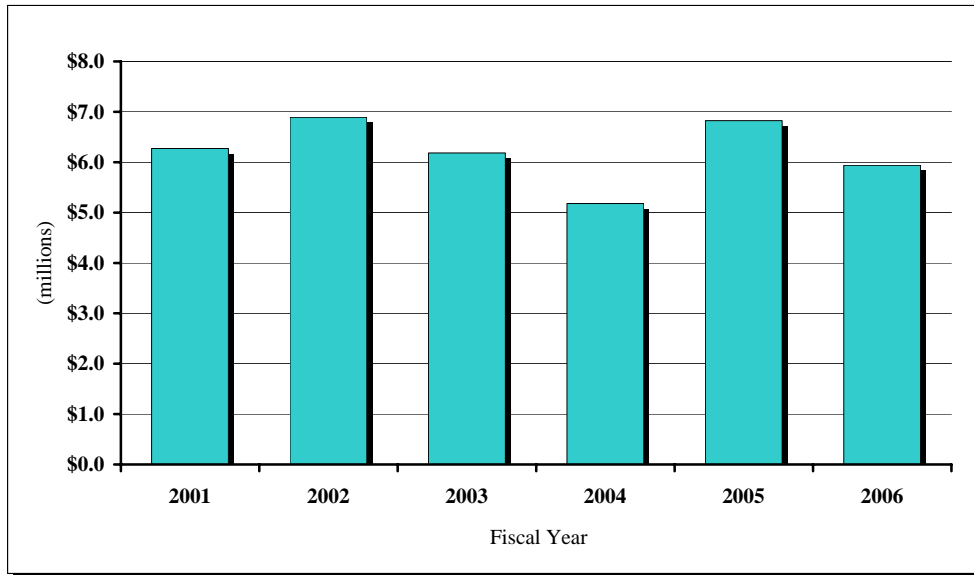
Note: Kansas Department of Revenue began to initiate fund transfers on a quarterly basis to provide consistency, thus the appearance of an increase in interstate motor fuel tax dollars.

State Highway Fund	\$281,851,017
Special City/County Highway Fund	\$142,815,271
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$5,938,769</u>
Total	\$434,105,057



## Motor Fuel Refund Amounts

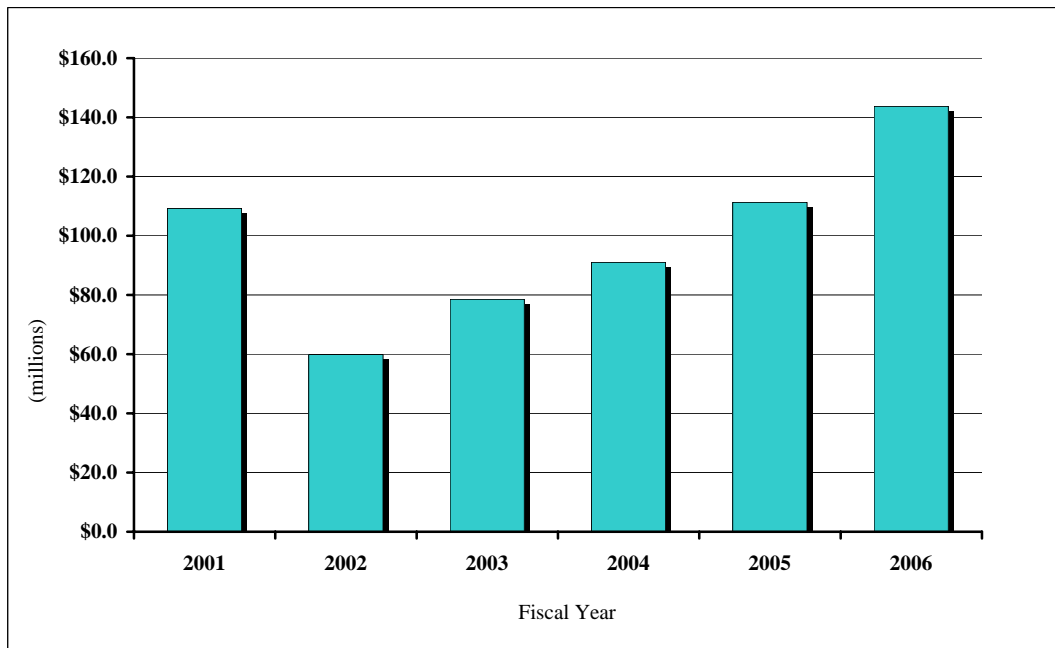
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2001	\$6,271,200	6.6%
2002	\$6,892,632	9.9%
2003	\$6,182,820	-10.3%
2004	\$5,179,968	(16.2%)
2005	\$6,826,248	31.8%
2006	\$5,938,769	(13.0%)

## Gross (before Refunds) Mineral Tax Collections by Product

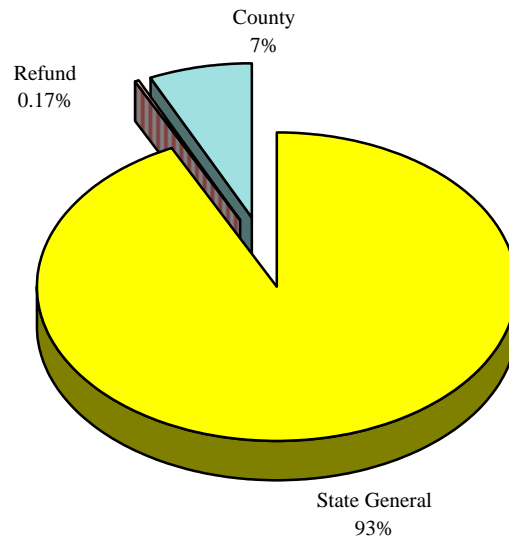
The Fiscal Year 2002 natural gas decrease is due to a reduction in price and production, while Fiscal Years 2003 through 2006 increase is due to an increase in the price of oil and natural gas.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2001	\$15,287,260	\$93,944,935	\$109,232,195	90.3%
2002	\$14,938,818	\$44,956,455	\$59,895,273	-45.2%
2003	\$17,851,394	\$60,685,216	\$78,536,610	31.1%
2004	\$20,006,869	\$71,031,929	\$91,038,798	15.9%
2005	\$30,080,680	\$81,217,547	\$111,298,227	22.3%
2006	\$39,670,076	\$104,050,568	\$143,720,644	29.1%

## 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 (for distribution to the county of origin). After refunds, the remainder is distributed to the other two funds.



Mineral Tax Distribution to Funds, Fiscal Year 2006

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>
Oil	\$36,893,171	\$0	\$2,776,905
Natural Gas	\$96,539,353	\$244,812	\$7,266,403
<b>Total</b>	<b>\$133,432,524</b>	<b>\$244,812</b>	<b>\$10,043,308</b>
Gross Total all Funds			\$143,720,644

## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2005

Calendar Year 2005: January 2005 through December 2005

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	ELLIS	3,223,461	41	CLARK	220,214	81	LYON	12,979
2	ROOKS	1,866,105	42	EDWARDS	218,493	82	DICKINSON	12,465
3	RUSSELL	1,721,195	43	CHAUTAUQUA	218,037	83	LABETTE	11,870
4	HASKELL	1,702,460	44	DECATUR	209,815	84	SHERMAN	6,616
5	FINNEY	1,666,976	45	SHERIDAN	207,324	85	GEARY	3,795
6	NESS	1,596,409	46	RUSH	202,960	86	CLAY	2,681
7	BARTON	1,523,802	47	GREELEY	174,756	87	OSAGE	2,013
8	GRAHAM	1,268,613	48	ANDERSON	165,073	88	JACKSON	1,776
9	STAFFORD	1,212,500	49	WALLACE	153,969	89	POTTAWATOMIE	1,735
10	BUTLER	1,065,572	50	COFFEY	150,421	90	ATCHISON	0
11	RICE	724,497	51	MARION	140,122	91	BROWN	0
12	MORTON	695,034	52	THOMAS	137,444	92	CHEROKEE	0
13	BARBER	615,056	53	JOHNSON	135,817	93	CLOUD	0
14	KINGMAN	575,041	54	HARVEY	134,088	94	DONIPHAN	0
15	TREGO	561,671	55	CHEYENNE	130,132	95	HAMILTON	0
16	LANE	557,974	56	SEDGWICK	125,104	96	JEWELL	0
17	SUMNER	553,870	57	MIAMI	122,511	97	LINCOLN	0
18	GREENWOOD	537,125	58	NORTON	112,302	98	MARSHALL	0
19	SEWARD	474,619	59	PAWNEE	110,673	99	MITCHELL	0
20	RENO	448,566	60	FRANKLIN	107,147	100	OTTAWA	0
21	STEVENS	431,373	61	OSBORNE	101,940	101	REPUBLIC	0
22	COWLEY	430,432	62	MONTGOMERY	98,513	102	SHAWNEE	0
23	GOVE	427,055	63	WILSON	94,322	103	SMITH	0
24	MCPHERSON	424,145	64	MORRIS	82,436	104	WASHINGTON	0
25	WOODSON	423,703	65	LINN	80,264	105	WYANDOTTE	0
26	GRANT	393,703	66	ELK	74,877			
27	COMANCHE	355,815	67	LEAVENWORTH	74,537			
28	HARPER	343,774	68	SALINE	69,805			
29	HODGEMAN	336,734	69	GRAY	66,209			
30	PHILLIPS	333,199	70	FORD	56,880	TOTAL BARRELS OIL		33,594,562
31	PRATT	310,995	71	WABAUNSEE	45,987			
32	LOGAN	307,962	72	CHASE	42,535			
33	MEADE	297,094	73	NEOSHO	42,291			
34	ELLSWORTH	283,748	74	NEMAHA	37,805	Counties producing		
35	KIOWA	279,551	75	DOUGLAS	29,193	over 1 million barrels		16,847,093
36	STANTON	272,858	76	BOURBON	29,000	Percent Total		50.1%
37	SCOTT	261,956	77	WICHITA	28,109			
38	KEARNY	250,624	78	CRAWFORD	23,216			
39	RAWLINS	246,692	79	JEFFERSON	22,134			
40	ALLEN	238,556	80	RILEY	21,663			



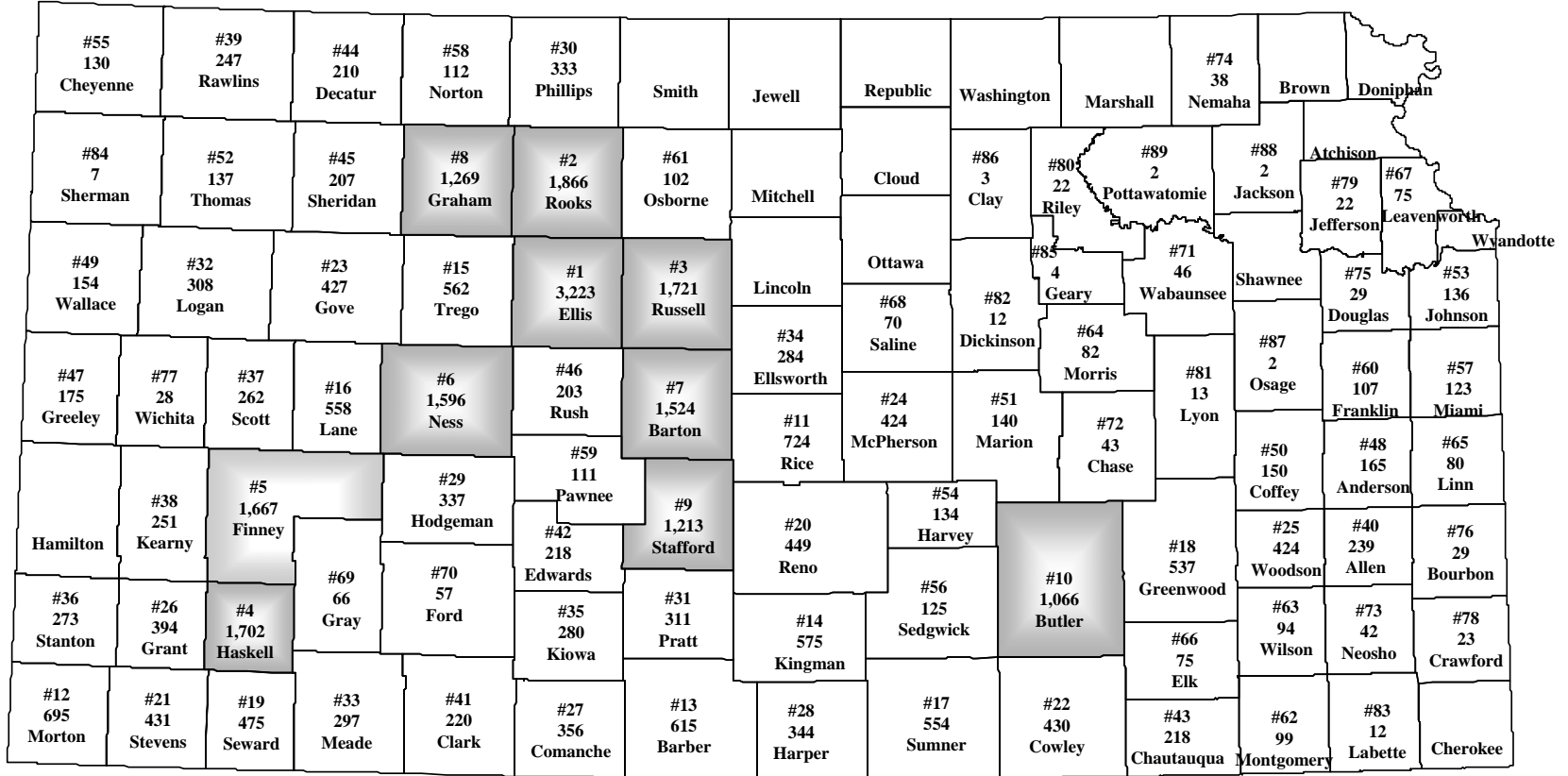
### Oil Production, Calendar Year 2005

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2005. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Eighty-nine of the State's one hundred and five counties produced oil. Ellis County, with 3.2 million barrels, was the top producer. There were ten (10) counties (see shaded areas) producing over one million barrels for the year. Their combined production of 16.8 million barrels was 50.1% of the statewide total production of 33.6 million barrels.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)



## Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2005

Calendar Year 2005: January, 2005 through December, 2005

<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>
1	STEVENS	64,787,765	41	GRAY	175,130	81	LYON	0
2	GRANT	48,165,766	42	MCPHERSON	168,449	82	MARSHALL	0
3	KEARNY	43,929,135	43	ELLSWORTH	109,118	83	MITCHELL	0
4	HASKELL	30,913,195	44	LEAVENWORTH	106,057	84	MORRIS	0
5	FINNEY	28,639,251	45	WICHITA	96,105	85	NEMAHA	0
6	MORTON	27,669,165	46	HODGEMAN	91,770	86	NORTON	0
7	SEWARD	24,959,469	47	COFFEY	90,282	87	OSAGE	0
8	STANTON	16,960,678	48	COWLEY	83,308	88	OSBORNE	0
9	BARBER	12,398,648	49	JOHNSON	80,813	89	OTTAWA	0
10	HAMILTON	9,859,235	50	ELK	51,419	90	PHILLIPS	0
11	KINGMAN	7,802,963	51	CRAWFORD	37,822	91	POTTAWATOMIE	0
12	COMANCHE	7,108,620	52	WOODSON	35,426	92	RAWLINS	0
13	KIOWA	5,915,262	53	SEDGWICK	23,189	93	REPUBLIC	0
14	MONTGOMERY	5,766,502	54	WALLACE	21,825	94	RILEY	0
15	NEOSHO	5,330,447	55	FRANKLIN	17,273	95	ROOKS	0
16	WILSON	5,259,655	56	NESS	14,776	96	RUSSELL	0
17	MEADE	5,255,545	57	LINN	11,227	97	SALINE	0
18	HARPER	4,274,746	58	BOURBON	5,754	98	SHAWNEE	0
19	GREELEY	3,977,167	59	ELLIS	2,894	99	SHERIDAN	0
20	CLARK	2,947,880	60	GREENWOOD	352	100	SMITH	0
21	EDWARDS	2,111,745	61	ANDERSON	0	101	THOMAS	0
22	CHEYENNE	1,950,883	62	ATCHISON	0	102	TREGO	0
23	PRATT	1,833,415	63	BROWN	0	103	WABAUNSEE	0
24	LABETTE	1,398,045	64	BUTLER	0	104	WASHINGTON	0
25	STAFFORD	1,324,494	65	CHEROKEE	0	105	WYANDOTTE	0
26	RENO	1,206,156	66	CLAY	0			
27	PAWNEE	910,088	67	CLOUD	0			
28	RICE	756,436	68	DECATUR	0		TOTAL MCF GAS	379,488,534
29	MARION	735,329	69	DICKINSON	0			
30	CHAUTAUQUA	626,445	70	DONIPHAN	0			
31	SUMNER	589,368	71	DOUGLAS	0			
32	SHERMAN	503,006	72	GEARY	0			
33	BARTON	501,879	73	GOVE	0	Counties producing		
34	ALLEN	354,721	74	GRAHAM	0	over 10 million MCF	298,423,072	
35	CHASE	321,778	75	JACKSON	0	Percent Total	78.6%	
36	FORD	286,691	76	JEFFERSON	0			
37	RUSH	264,798	77	JEWELL	0			
38	SCOTT	242,863	78	LANE	0			
39	HARVEY	226,576	79	LINCOLN	0			
40	MIAMI	199,735	80	LOGAN	0			

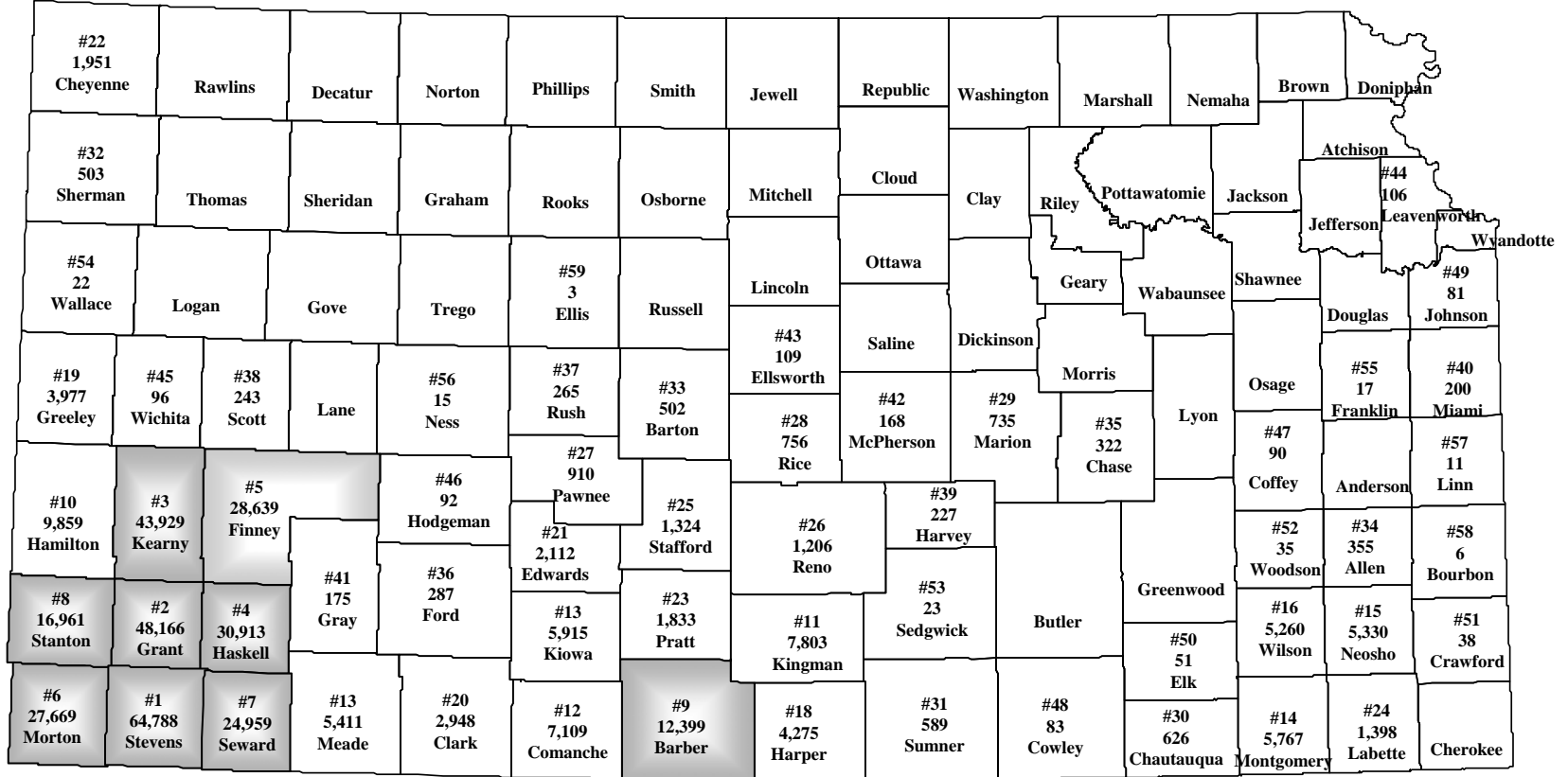
# Gas Production, Calendar Year 2005

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2005.

Sixty of the State's one hundred and five counties produced oil. Stevens County was the highest producer with 64.8 million MCF. There were 9 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 298.4 million MCF was 78.6 percent of the statewide total production of 379,488,534 million MCF.

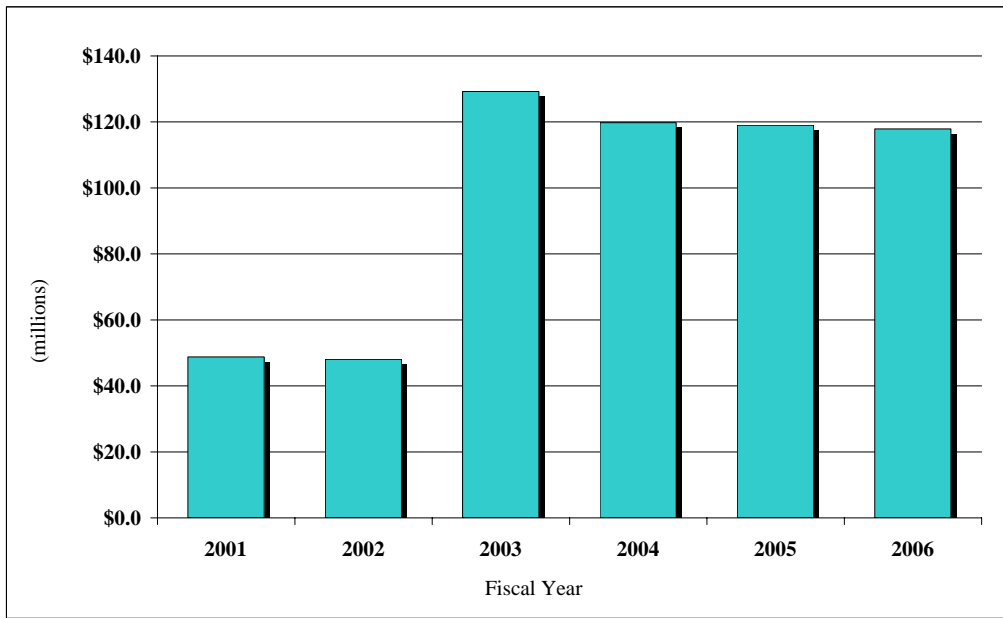
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

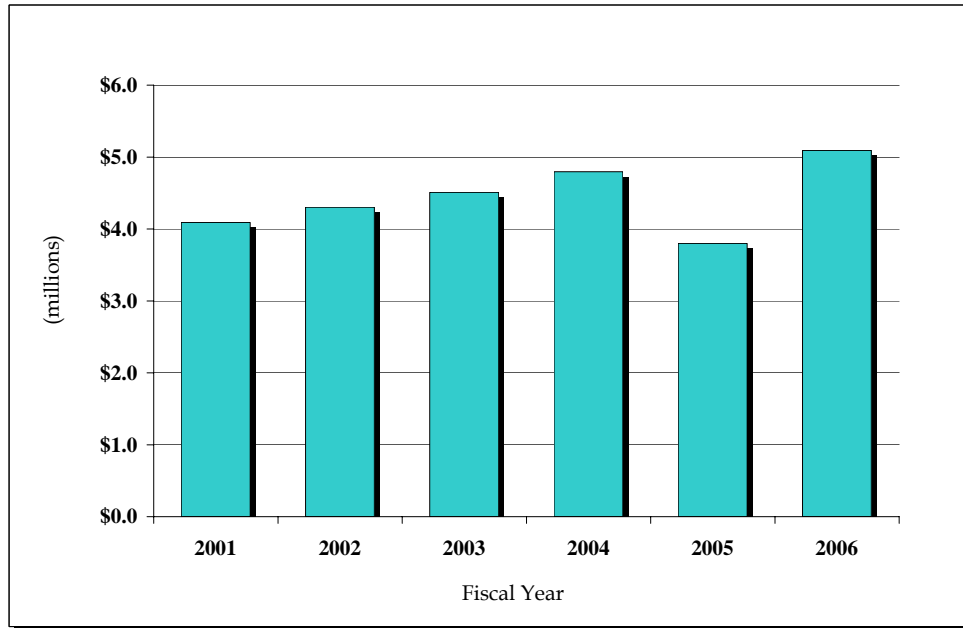
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$48,784,401	-0.7%
2002	\$48,040,207	-1.5%
2003	\$129,249,741	169.0%
2004	\$119,789,045	-7.3%
2005	\$118,979,280	-0.7%
2006	\$117,898,816	-0.9%

## Tobacco Products Tax to State General Fund after Refunds

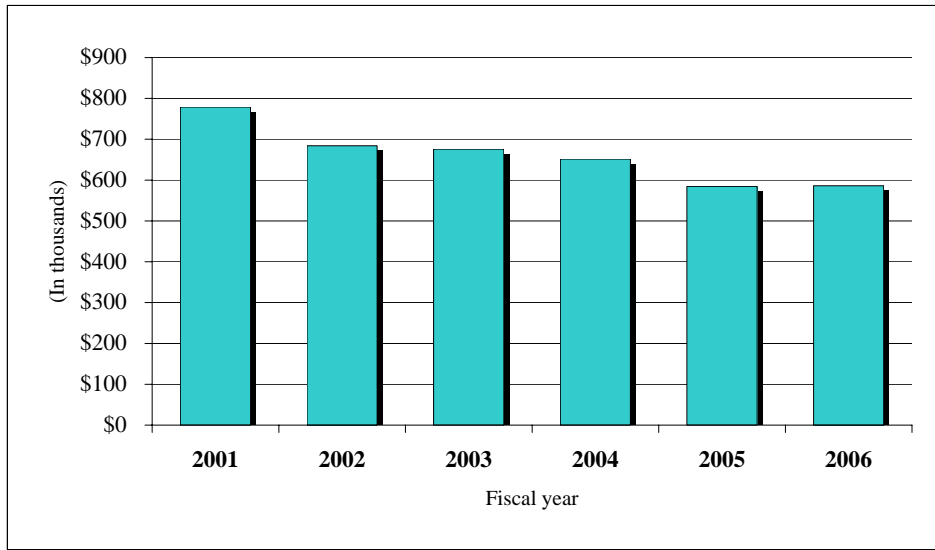
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$4,091,692	8.4%
2002	\$4,301,982	5.1%
2003	\$4,509,937	4.8%
2004	\$4,797,229	6.4%
2005	\$5,038,551	5.0%
2006	\$5,092,583	1.1%

## Bingo Enforcement Tax Gross Collections

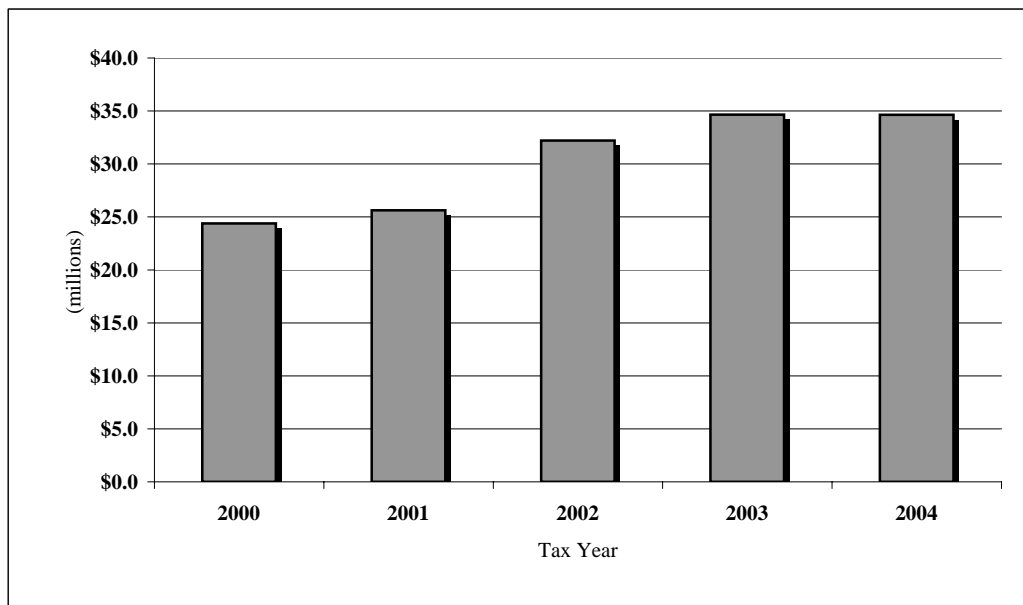
The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2001	\$779,077	-14.3%
2002	\$684,277	-12.2%
2003	\$675,890	-1.2%
2004	\$651,472	-3.6%
2005	\$584,511	-10.3%
2006	\$585,984	0.3%

## Food Sales Tax Credits

Effective in Calendar Year 2003, claimants with a modified Kansas adjusted gross income of \$0 to \$13,150, or \$13,150 to \$26,300 qualify for a refund of \$72 or \$36, respectively, per claimant and for each dependent residing in the household. Effective Calendar Year 2005, the qualifying income is \$0 - \$13,800, or \$13,801 - \$27,600 with refunds of \$72 or \$36, respectively. In the 2000 legislative session, legislation was passed to require two kinds of tax-exempt income - public sector pension income and interest on governmental debt - be added to the Kansas Adjusted Gross Income for purposes of determining eligibility.

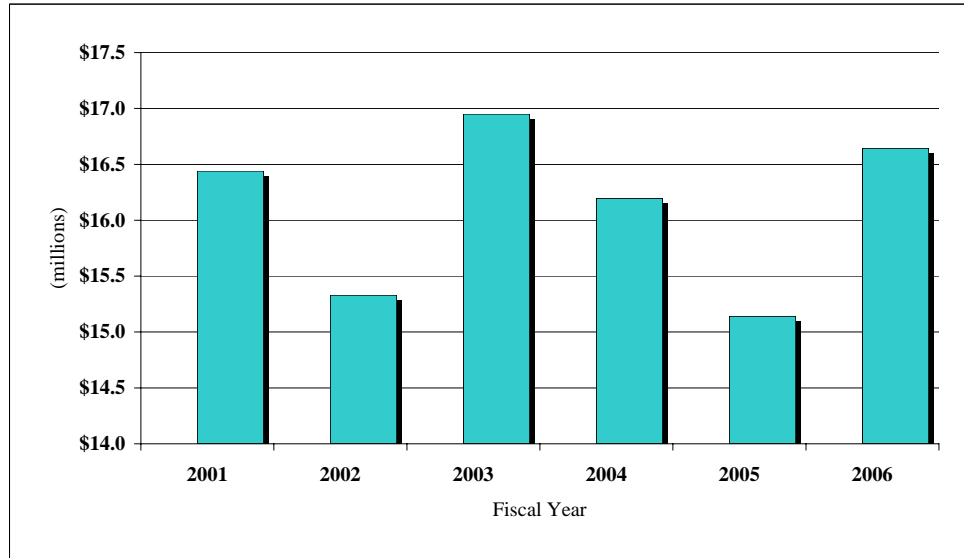


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2000	248,132	\$24,383,797	-6.0%
2001	260,173	\$25,621,048	5.1%
2002	269,659	\$32,212,000	25.7%
2003	289,744	\$34,647,528	7.6%
2004	286,981	\$34,633,666	0.0%

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

## Homestead Property Tax Refunds

Kansas residents with a household income of \$26,300 and less who are either 55 years of age or older, blind or totally and permanently disabled or have a child under the age of 18 living at the residence, are eligible to receive a homestead property tax refund. Beginning in Calendar Year 1998 and reflected in the Fiscal Year 1998 data, the household income limitation was increased from \$17,200 to \$25,000 and includes renters who may now claim twenty as opposed to fifteen percent of their rent as property tax payments. Effective in Calendar Year 2004, the upper threshold income level increased to \$26,300. Beginning in Calendar Year 2005, the upper threshold income amount is increased for inflation. The maximum refund amount remains at \$600 and decreases as household income increases. Previous-year filers may be prequalified in late November or early December and have their refund directed to the county for payment of all or a portion of their first-half real estate property taxes which are due December 20th. During the legislative session of 2000, a bill was passed that expanded the Homestead Property Tax Refund Act by allowing social security disability payments to be excluded from the definition of income in determining eligibility for the program.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2001	78,732	\$16,440,725	9.6%
2002	69,939	\$15,330,204	-6.8%
2003	75,745	\$16,950,449	10.6%
2004	73,501	\$16,195,825	-4.5%
2005	77,784	\$15,141,325	-6.5%
2006	72,797	\$16,643,446	9.9%

\*\* Fiscal Years 2002 through 2005 are revised.



**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.

Beginning in Fiscal Year 2000 the table format includes number, amount of assessments, and refunds for each tax type.

<u>Tax Type</u>		<u>Fiscal Year 2004</u>		<u>Fiscal Year 2005</u>		<u>Fiscal Year 2006</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
<b>Corporate Income</b>	Assessments	47	\$21,600,486	51	\$46,587,986	61	\$59,994,524
	Refunds	8	(\$2,096,671)	*	*	*	*
	Total - Net	55	\$19,503,815	*	*	*	*
<b>Individual Income</b>	Assessments	6	\$180,071	33	\$5,153,447	43	\$10,607,835
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	6	\$180,071	33	\$5,153,447	43	\$10,607,835
<b>Retailers' Sales</b>	Assessments	524	\$42,947,970	426	\$14,301,513	667	\$55,565,308
	Refunds	41	(\$8,428,351)	83	(\$2,567,574)	40	(\$738,655)
	Total - Net	565	\$34,519,619	509	\$11,733,939	707	\$54,826,653
<b>Retailers' Use</b>	Assessments	44	\$1,516,031	23	\$630,763	42	\$1,016,937
	Refunds	6	(\$170,469)	21	(\$2,334,034)	9	(\$3,373,585)
	Total - Net	50	\$1,345,562	44	(\$1,703,271)	51	(\$2,356,648)
<b>Consumers' Use</b>	Assessments	768	\$24,556,596	497	\$4,904,859	2494	\$5,265,091
	Refunds	18	(\$15,954,581)	29	(\$2,828,051)	18	(\$9,089,158)
	Total - Net	786	\$8,602,015	526	\$2,076,808	2512	(\$3,824,067)
<b>Retail Liquor Excise</b>	Assessments	28	351,335	13	\$219,680	10	\$97,859
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	28	\$351,335	*	*	10	\$97,859
<b>Liquor Enforcement</b>	Assessments	*	*	7	\$258,250	17	\$538,404
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	7	\$258,250	17	\$538,404
<b>Interstate &amp; IFTA Motor Fuel</b>	Assessments	78	\$189,784	108	\$214,736	166	\$452,773
	Refunds	5	(\$3,244)	8	\$3,523	15	(\$17,362)
	Total - Net	83	\$186,540	116	\$211,213	181	\$435,411
<b>Mineral Tax</b>	Assessments	*	*	6	\$5,912,598	*	*
	Refunds	*	*	0	\$0	*	*
	Total - Net	*	*	6	\$5,912,598	*	*
<b>Other Taxes</b>	Assessments	33	\$1,087,859	33	\$883,139	45	\$852,085
	Refunds	*	*	5	(\$254,860)	7	(\$1,954,550)
	Total - Net	*	*	38	\$628,279	52	(\$1,102,465)
<b>TOTALS</b>	Assessments	1528	\$92,430,132	1197	\$79,066,971	3545	\$134,390,816
	Refunds	79	(\$26,653,461)	146	(\$7,988,042)	89	(\$15,173,310)
	Total - Net	<b>1607</b>	<b>\$65,776,671</b>	<b>1343</b>	<b>\$71,078,929</b>	<b>3634</b>	<b>\$119,217,506</b>

Increase in Consumers Use is due to the implementation of self-audits.

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

**Audit Services**  
**Cash Collections by Tax Type**

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

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

Beginning in Fiscal Year 2000 the table format includes number, amount of collections and refunds for each tax type.

Tax Type		Fiscal Year 2004		Fiscal Year 2005		Fiscal Year 2006	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	36	\$12,344,606	36	\$19,563,606	39	\$8,908,692
	Refunds	5	(\$12,258,714)	5	(\$172,689)	*	*
	Total - Net	41	\$85,892	41	\$19,390,917	*	*
Retailers' Sales	Amount Collected	433	\$4,552,019	434	\$9,155,843	598	\$7,246,026
	Refunds	42	(\$12,624,030)	41	(\$9,290,513)	27	(\$4,042,893)
	Total - Net	475	(\$8,072,011)	475	(\$134,670)	625	\$3,203,133
Retailers' Use	Amount Collected	43	\$96,432	44	\$277,283	34	\$957,853
	Refunds	8	(\$413,706)	7	(\$408,066)	5	(\$1,322,080)
	Total - Net	51	(\$317,274)	51	(\$130,783)	39	(\$364,227)
Consumers' Use	Amount Collected	668	\$3,626,428	669	\$5,303,792	2811	\$4,278,844
	Refunds	16	(\$18,237,029)	15	(\$17,098,604)	13	(\$819,057)
	Total - Net	684	(\$14,610,601)	684	-\$11,794,812	2824	\$3,459,787
Retail Liquor Excise	Amount Collected	29	\$277,201	29	\$335,191	7	\$39,907
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	29	\$277,201	29	\$335,191	7	\$39,907
Liquor Enforcement	Amount Collected	*	*	*	*	10	\$290,711
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	*	*	10	\$290,711
Interstate & IFTA Motor Fuel	Amount Collected	74	\$56,857	74	\$65,610	146	\$355,709
	Refunds	5	(\$3,244)	5	(\$3,244)	17	(\$18,236)
	Total - Net	79	\$53,613	79	\$62,366	163	\$337,473
Individual Income Tax	Amount Collected	*	*	*	*	30	\$1,447,375
	Refunds	*	*	*	*	0	\$0
	Total - Net	*	*	*	*	30	\$1,447,375
Vehicle Rental Excise	Amount Collected	*	*	*	*	*	*
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	*	*	*	*
Other Taxes	Amount Collected	22	\$45,546	22	\$66,793	31	\$115,838
	Refunds	*	*	*	*	6	(\$2,130,846)
	Total - Net	*	*	*	*	37	(\$2,015,008)
TOTALS	Amount Collected	1305	\$20,999,089	1308	\$34,768,118	3706	\$23,640,955
	Refunds	77	(\$43,536,868)	74	(\$26,973,261)	68	(\$8,333,112)
	Total - Net	1382	(\$22,537,779)	1382	\$7,794,857	3774	\$15,307,843

Increase in Consumers Use is due to implementation of self-audits.

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

**Recovery of Accounts Receivable by Area**

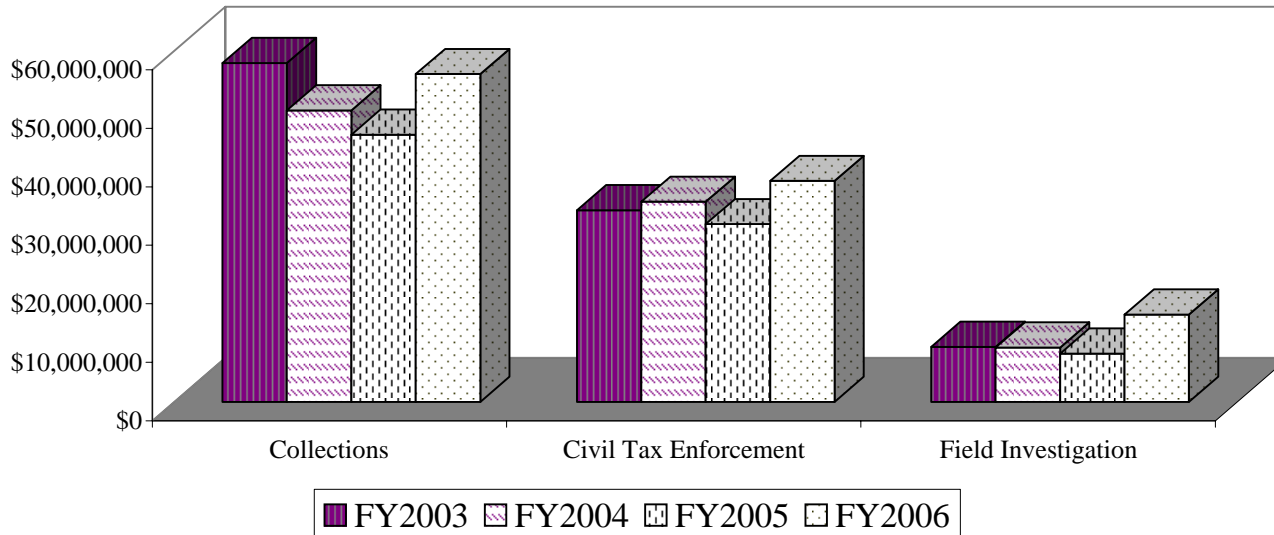
Overall Area Performance for 2006 compared to 2005: Collections increased its recovery efforts by 22.67%, Civil Tax Enforcement by 24.34% and Field Investigations (FI) by 81.10%. High increase in FI reflects the impact of increased field presence: 18 new Reps in the field.

<b>COLLECTIONS</b>				
	FY2003	FY2004	FY2005	FY2006
Collections	\$53,327,939	\$45,199,253	\$40,056,101	\$45,669,821
RAR	\$57,395	\$307,460	\$73,876	\$17,028
Licensee Discovery	\$0	\$0	\$0	\$691,351
Fed-State Compare	\$4,328,753	\$4,330,920	\$5,536,015	\$9,663,181
1099 Matching	\$210,882	\$0	\$22,574	\$6,513
<b>TOTAL</b>	<b>\$57,924,969</b>	<b>\$49,837,633</b>	<b>\$45,688,566</b>	<b>\$56,047,894</b>

<b>CIVIL TAX ENFORCEMENT</b>				
	FY2003	FY2004	FY2005	FY2006
Civ Tax Enfo (CTE)	\$23,443,589	\$26,255,977	\$21,789,000	\$26,763,987
Legal (GL)	\$421	\$20,527	\$292,190	\$0
Pvt Collectn (PC)	\$1,556,317	\$4,836,786	\$7,067,733	\$8,348,620
Uncollectable (UC)	\$7,144,578	\$2,746,084	\$1,457,102	\$1,781,721
Criminal Fraud (CF)	\$325	\$491	\$326	\$0
Inactive (IN)	\$22,539	\$3,656	\$229,640	\$17,666
Legacy	\$598,031	\$360,666	\$6,263	\$900,364
<b>TOTAL</b>	<b>\$32,765,800</b>	<b>\$34,224,187</b>	<b>\$30,382,974</b>	<b>\$37,777,026</b>

<b>FIELD INVESTIGATIONS</b>				
	FY2003	FY2004	FY2005	FY2006
<b>TOTAL</b>	<b>\$9,378,813</b>	<b>\$9,298,666</b>	<b>\$8,242,717</b>	<b>\$14,927,812</b>

**Accounts Receivable Recovery Clustered by Collection Area Across Fiscal Years 2003 - 2006**

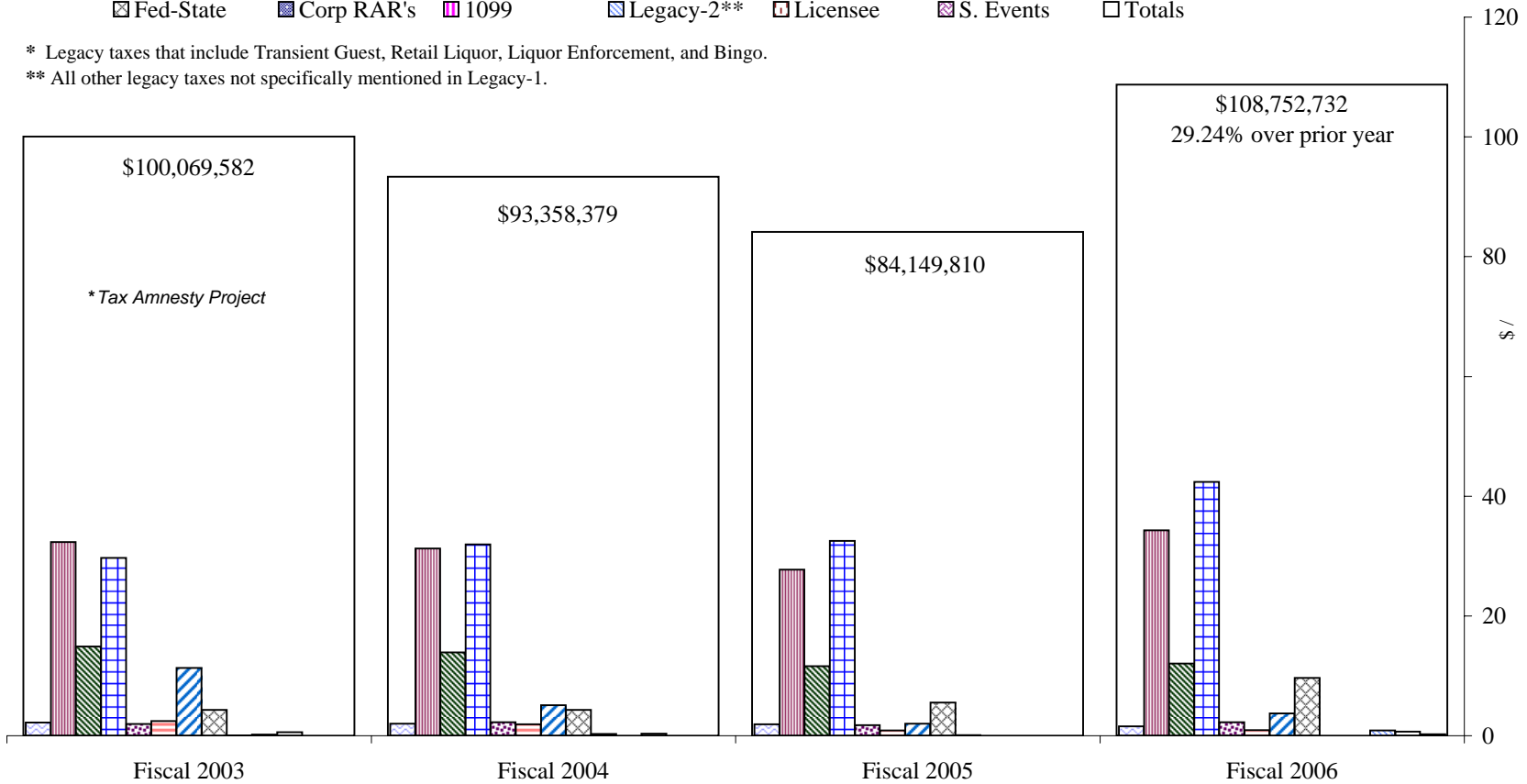


## Accounts Receivable Recovery by Tax Type for the Fiscal Years 2003 - 2006

The dramatic increase of recovery of Accounts Receivable in 2006 is due largely to: (i) Improvement in case resolution time, (ii) Increased presence of Reps in field, (iii) Discovery Tax Initiatives such as the Licensee Project, and (iv) Other tax collection initiatives such as Special Events.

- Legacy-1\*   Ind Income   W/Holding   Sales   Ret Comp   Consu Comp   Corp Income
- Fed-State   Corp RAR's   1099   Legacy-2\*\*   Licensee   S. Events   Totals

\* Legacy taxes that include Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo.  
 \*\* All other legacy taxes not specifically mentioned in Legacy-1.



Percentage Contribution of Tax Type to Yearly Totals of Accounts Receivable Recovery

	Legacy1	Ind Income	W/Holding	Sales	Ret Comp	Consu Comp	Corp Income	Fed-State	Corp RAR's	1099	Legacy2	Licensee	S. Events	Totals
FY 02-03	1.74%	31.32%	13.88%	29.70%	1.97%	2.43%	11.30%	4.33%	0.00%	0.21%	0.60%	0.00%	0.00%	\$100,069,582
FY 03-04	2.13%	33.48%	14.91%	34.21%	2.43%	2.03%	5.45%	4.64%	0.33%	0.00%	0.39%	0.00%	0.00%	\$93,358,379
FY 04-05	2.28%	32.98%	13.82%	38.68%	2.08%	1.05%	2.41%	6.58%	0.09%	0.03%	0.01%	0.00%	0.00%	\$84,149,810
FY 05-06	1.43%	31.55%	11.08%	38.98%	2.07%	0.87%	3.43%	8.89%	0.02%	0.01%	0.83%	0.64%	0.22%	\$108,752,732