
INTRODUCTION

STATE OF KANSAS



DEPARTMENT OF REVENUE ANNUAL STATISTICAL REPORT

**FISCAL YEAR ENDING
JUNE 30, 2009**

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DEPARTMENT OFFICIALS

JANUARY 2010

Joan Wagnon
Secretary of Revenue

SECRETARIAT STAFF

Resource Management
Jim Conant, Director

Legal Services
Jim Bartle, General Counsel

Office of Policy and Research
Richard Cram, Director

Information Services
Rafael Lorie, Acting Chief Information Officer

Internal Audit
Vacant, Manager

Audit Services
Mike Boekhaus, Audit Administrator

DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control
Tom Groneman, Director
Mike Padilla, Chief Enforcement Officer

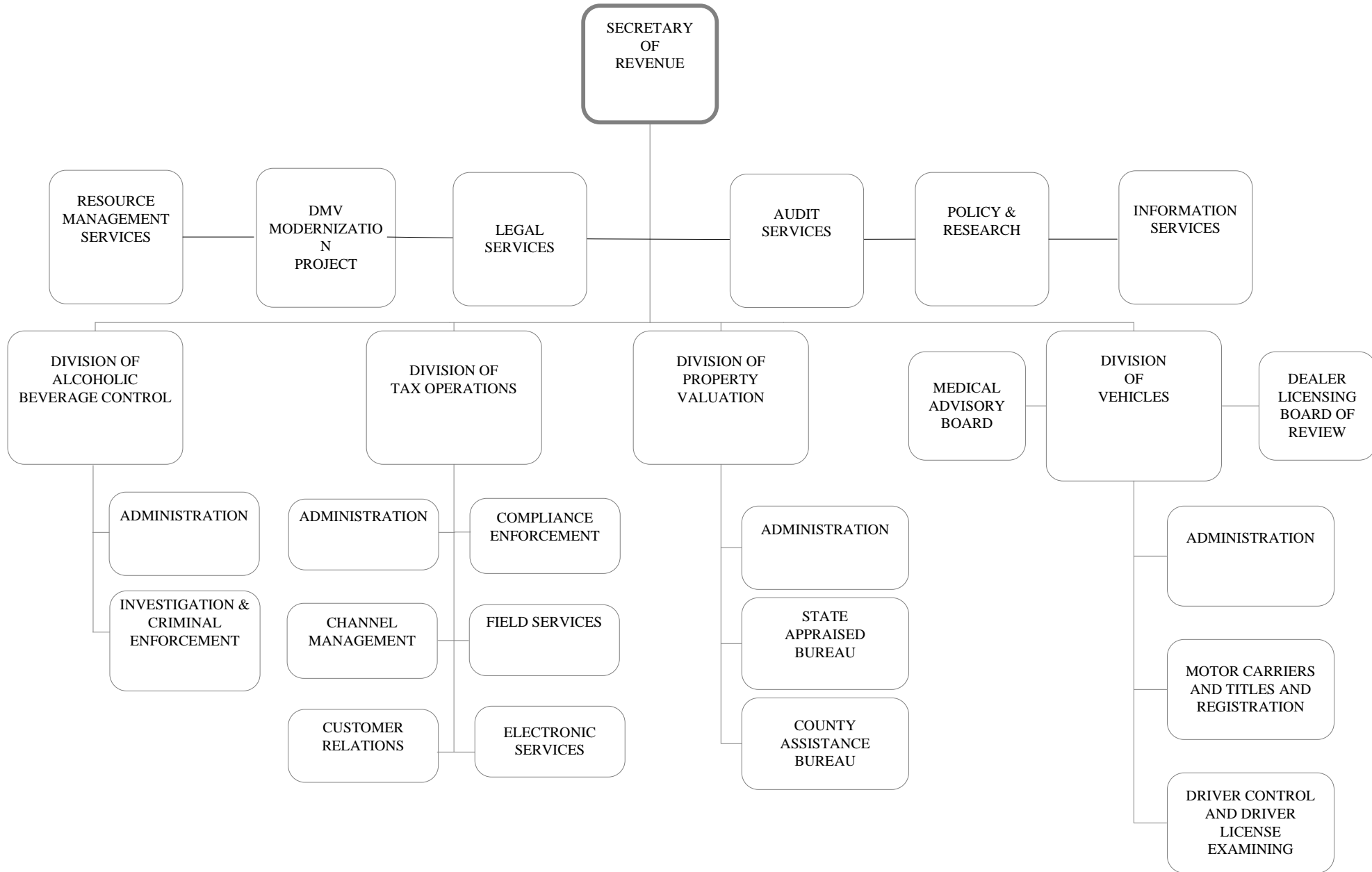
Division of Tax Operations
Steve Stotts, Director
Channel Management
Ken Rakestraw, Chief Channel Management Officer
Customer Relations
Vacant, Chief Customer Relations Officer
Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer
Electronic Services
Gary Centlivre, Chief Electronics Officer

Division of Property Valuation
Mark Beck, Director

Division of Vehicles
Carmen Alldritt, Director
Driver Control
Marcy Ralston, Chief of Driver Control
Driver Licensing
Terry Mitchell, Chief of Driver Licensing
Motor Carrier Services
Deann Williams, Chief of Motor Carrier Services
Titles and Registration
Michael McLinn, Chief of Titles and Registrations

ORGANIZATION CHART
KANSAS DEPARTMENT OF REVENUE

January 1, 2010



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
TTY (Hearing Impaired)	(785) 296- 3946	Bingo Tax	(785) 296- 6127
Collections	(785) 296- 6121	Cigarette and Tobacco Products	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6117	Corporate Income Tax	(785) 368- 8222
Human Resources	(785) 296- 3077	Dealer Licensing	(785) 296- 3626
TTY (Hearing Impaired)	(785) 296- 3077	Driver Control	(785) 296- 3671
Property Valuation Division	(785) 296- 2365	Driver License Examination	(785) 296- 3963
Secretary of Revenue's Office	(785) 296- 3041	Driver License Examination, Burlingame	(785) 266- 7380
Taxation	(785) 368- 8222	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6461	Electronic Filing	(785) 296- 4066
Vehicles	(785) 296- 3601	Environmental Assurance Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 3613	Estate Tax	(785) 368- 8222
Taxpayer Advocate	(785) 296- 2473	Fiduciary	(785) 368- 8222
		Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
		Individual Income Estimated Tax	(785) 368- 8222
For registration to remit taxes:		Individual Income Tax	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Intangibles Tax	(785) 368- 8222
		Liquor Enforcement Tax	(785) 368- 8222
Billing and tax inquiries:		Liquor Drink Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Mineral Taxes	(785) 368- 8222
Refund Information Line	1(800) 894- 0318	Motor Carrier Central Permit	(785) 271- 3145
		Motor Carrier Services	(785) 271- 3145
For audit inquiries:		Motor Fuel Taxes	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 296- 7713
For legal inquiries:		Tax Appeals Section	(785) 296- 8460
Legal Services Bureau	(785) 296- 2381	Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
For revenue collection statistical inquiries:		Vehicle Rental Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296- 3082	Vehicle Titles and Registration	(785) 296- 3621
		Water Protection Fee	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Withholding Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 631- 0296		
Wichita Audit Office	(316) 337- 6163		
Wichita Collections Office	(316) 337- 6153		
Wichita Assistance Center	(316) 337- 6140		

FAX Numbers:			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Parklane	(316) 682- 8125
Audit Services	(785) 296- 0531	Driver License: Wichita, Meridian	(316) 942- 5281
Customer Relations-Business Segment	(785) 296- 2073	Human Resources	(785) 296- 1107
Customer Relations-Cigarette/Liquor	(785) 291- 3968	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Corporate	(785) 296- 2644	Motor Carrier Services	(785) 271- 3283
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Motor Carrier Services Central Permit	(785) 271- 3124
Customer Relations-Misc Tax	(785) 291- 3968	Policy and Research	(785) 296- 7928
Customer Relations-Motor Fuel	(785) 296- 4993	Property Valuation Division	(785) 296- 2320
Customer Relations-Wage Earner	(785) 296- 8989	Secretary of Revenue & Secretariat	(785) 368- 8392
Driver Control	(785) 296- 6851	Taxation, Director's Office	(785) 296- 8974
Driver License: Kansas City Regional	(913) 287- 9323	Taxpayer Assistance	(785) 291- 3614
Driver License: Topeka, Docking	(785) 296- 0691	Titles and Registration	(785) 296- 3852
Driver License: Topeka, Burlingame	(785) 266- 7382	Wichita Audit Office	(316) 337- 6162
		Wichita Collections Office	(316) 337- 6162

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2009

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel Per Gallon
Colorado	\$0.08	\$0.28	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$1.36	\$0.21
Kansas	\$0.18	\$0.30	\$0.79	\$0.24
Missouri	\$0.06	\$0.42	\$0.17	\$0.176
Nebraska	\$0.31	\$0.95	\$0.64	\$0.239
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

Source: 2009 Facts and Figures How Does Your State Compare? www.taxfoundation.org

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	2007-08 <u>% change</u>	Descending	
							<u>Rank</u> <u>2007</u>	<u>Rank</u> <u>2008</u>
Colorado	\$35,594	\$37,611	\$39,612	\$41,192	\$42,377	2.9%	1	1
Iowa	\$30,732	\$31,575	\$32,741	\$34,916	\$36,680	5.1%	4	5
Kansas	\$30,992	\$32,130	\$34,525	\$36,525	\$37,978	4.0%	2	2
Missouri	\$30,283	\$31,202	\$32,514	\$33,964	\$35,228	3.7%	5	6
Nebraska	\$31,827	\$32,847	\$34,053	\$36,372	\$37,730	3.7%	3	3
Oklahoma	\$28,481	\$30,237	\$32,755	\$34,997	\$36,899	5.4%	6	4
United States	\$33,157	\$34,690	\$36,794	\$38,615	\$39,751	2.9%		

Per Capita Disposable Personal Income

	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	2007-08 <u>% change</u>	Descending	
							<u>Rank</u> <u>2007</u>	<u>Rank</u> <u>2008</u>
Colorado	\$31,779	\$33,221	\$34,632	\$35,697	\$37,039	3.8%	1	1
Iowa	\$27,981	\$28,484	\$29,285	\$31,134	\$32,919	5.7%	5	5
Kansas	\$28,009	\$28,701	\$30,558	\$32,111	\$33,642	4.8%	2	3
Missouri	\$27,360	\$27,913	\$28,892	\$30,022	\$31,339	4.4%	3	6
Nebraska	\$28,851	\$29,520	\$30,266	\$32,237	\$33,678	4.5%	4	2
Oklahoma	\$25,911	\$27,183	\$29,214	\$31,195	\$33,143	6.2%	6	4
United States	\$29,588	\$30,508	\$32,263	\$33,665	\$34,949	4.3%		

Disposable Personal Income as Percent of Personal Income

	<u>2004*</u>	<u>2005*</u>	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>
Colorado	89.3%	88.3%	87.4%	86.7%	87.4%
Iowa	91.0%	90.2%	89.4%	89.2%	89.7%
Kansas	90.4%	89.3%	88.5%	87.9%	88.6%
Missouri	90.3%	89.5%	88.9%	88.4%	89.0%
Nebraska	90.6%	89.9%	88.9%	88.6%	89.3%
Oklahoma	91.0%	89.9%	89.2%	89.1%	89.8%
United States	89.2%	87.9%	87.7%	87.2%	87.9%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," October 2009, <http://www.bea.gov/scb/pdf/2009>

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, January 2009

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions		Standard Deductions	
			Up To	Over	Single	Dependents	S	M/J
Colorado	4.63%	1	-----Flat Rate-----		-	-	-	-
Iowa	0.36%-8.98%	9	\$1,407	\$63,315	\$40	\$40	\$1,750	\$4,310
Kansas	3.5%-6.45%	3	\$15,000	\$30,000	\$2,250	\$2,250	\$5,450	\$10,900
Missouri	1.5%-6.0%	10	\$1,000	\$9,000	\$2,100	\$1,200	\$5,450	\$10,900
Nebraska	2.56%-6.84%	4	\$2,400	\$27,000	\$106	\$106	\$5,450	\$10,900
Oklahoma	0.5%-5.5%	7	\$1,000	\$8,700	\$1,000	\$1,000	\$4,250	\$8,500

State Notes:

Iowa has a statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation.

Iowa and Missouri allow some or all of federal income tax paid to be deducted from state taxable income.

Kansas, Nebraska effectively double bracket widths for married couples filing jointly. **Oklahoma** increases, but does not double, all or some bracket widths for joint filers. **Iowa and Missouri** do not adjust their brackets for joint filers.

Iowa, Missouri have county or city level income taxes, in Iowa the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction is 0.3%, in Missouri it is 0.12%.

Source: State Individual Income Tax Rates, http://www.taxfoundation.org/files/state_ind_income_rates

Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2008.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA and MTC definitions for 3-factor; all income apportionable business income under 2-factor.	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Abides by MTC regulations	All income is presumed to be business income.	NA
Tax Base nonbusiness income	MTC definitions for 3-factor; all income is apportionable business income under 2-factor; apply both a transactional and a functional test.	Income not earned as part of a unitary business.	Any income other than business income.	Abides by MTC regulations	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	4% ≤\$50,000 3.1% > \$50,000	6.25%	\$0-50,000: 5.58% \$50,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2009 Multistate Corporate Tax Guide, Volume I

Comparison of Kansas and Selected States, Sales Tax Comparison

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2008.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	5.3%	4.225%	5.0%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<u>Monthly:</u> Tax Liability>=\$300/mo <u>Quarterly:</u> Tax Liability<\$300/mo <u>Annually:</u> Tax Liability<\$15/mo	<u>Monthly:</u> Tax due>\$500/mo and \$6,000/yr <u>Quarterly:</u> Tax due=\$120 <u>Annually:</u> Tax Liability<\$120/yr	<u>Monthly:</u> Tax Liability>\$3,200/yr <u>Quarterly:</u> Tax Liability<\$3,200/yr <u>Annually:</u> Tax Liability<\$80/yr	<u>Monthly:</u> Tax Liability>=\$500 sales tax/mo <u>Quarterly:</u> Tax Liability>\$45 but <\$500 sales tax/mo <u>Annually:</u> Tax Liability<\$45 sales tax/qtr	<u>Monthly:</u> Tax Liability>\$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> <\$900 sales/yr	<u>Monthly:</u> Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year <u>Semi-monthly:</u> >\$25,000 in sales tax liability <u>Twice a year:</u> \$50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	see www.revenue.state.co.us/pdf/drp1002.pdf	1% - 2% (sls only)	0.1% - 3.0%	0.5% - 6%	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, transportation districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available

Source: 2009 Multistate Corporate Tax Guide, Volume II

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Bingo Tax							79-4704
Bingo faces	\$0.002						
Retail price - Instant	1.00%						
Car Line Tax/gross earnings		2.5%					79-907
Cigarette Tax	Package of 20	\$0.79	Package of 25	\$0.99			79-3310
Corporation Tax	total taxable income @	4.00%	plus	3.35%	surtax on taxable income over \$50,000	7.350% (TY07)	79-32,110
	total taxable income @	4.00%	plus	3.10%	surtax on taxable income over \$50,000	7.100% (TY08)	79-32,110
Corporate Franchise Tax	TY06	0.125% of total net worth (for entities with \$100,000 or more of net worth in the state).					79-5401
	TY07	.125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more					
Drycleaning							
Environmental Surcharge/gross receipts		2.5%					65-34,141
Solvent Fee (chlorinated)/gallon		\$5.50					65-34,150
Solvent Fee (non-chlorinated)/gallon		\$0.55					65-34-151
Drug Stamp Tax							79-5202
<u>Marijuana:</u>			<u>Controlled Substance:</u>				
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-		\$200/gram or portion of gram		
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-		\$2,000/50 dose unit or portion of unit		
Dry Plant -	\$0.90 per gram or portion of gram						
Environ. Fee/gallon petroleum product		\$0.01	each of two funds has maximum and minimum limits				65-34,117
Estate Tax							
TY 06	Equal to maximum federal credit allowable for state death taxes paid under 1997 IRC. "Pick-up Tax"						79-15,102
TY 07 and TY 08		TY07			TY08		79-15,126
Not over \$1,000,000		Zero			Zero		
Over \$1,000,000 but not over \$2,000,000		3% of excess over \$1,000,000			1% of excess over \$1,000,000		
Over \$2,000,000 but not over \$5,000,000		\$30,000 + 6% of excess over \$2,000,000			\$10,000 + 2% of excess over \$2,000,000		
Over \$5,000,000 but not over \$10,000,000		\$210,000 + 8% of excess over \$5,000,000			\$70,000 + 5% of excess over \$5,000,000		
Over \$10,000,000		\$610,000 + 10% of excess over \$10,000,000			\$320,000 + 7% of excess over \$10,000,000		
Individual Income Tax							79-32,110
Tax Rates, Resident, married, joint							
taxable income not over \$30,000	@	3.50%					
taxable income not over \$60,000	@	\$1,050 plus	6.25%	over \$30,000			
taxable income over \$60,000	@	\$2,925 plus	6.45%	over \$60,000			
Tax Rates, Resident, others							
taxable income not over \$15,000	@	3.50%					
taxable income not over \$30,000	@	\$525 plus	6.25%	of excess over \$15,000			
taxable income over \$30,000	@	\$1,462.50 plus	6.45%	of excess over \$30,000			
Liquor Gallonage Tax							
Strong Beer and CMB/gallon		\$0.18					41-501
Alcohol & Sprints/gallon		\$2.50					41-501
Light Wine/gallon		\$0.30					41-501
Fortified Wine/gallon		\$0.75					41-501
Liquor Excise Tax (Drinking Establishments)		10.00%	Gross receipts				79-41a02
Liquor Enforcement (Liquor Stores)		8.00%	Gross receipts				79-4101
Mineral Tax							79-4217, 4219
Oil/gross taxable value		8.00%	with	3.67%	property tax credit		
Gas/gross taxable value		8.00%	with	3.67%	property tax credit		
Coal/ton		\$1.00					
Motor Fuel Tax/per Gallon							
Regular Motor Fuel/gallon		\$0.24					79-34,141
Gasohol/gallon		\$0.24					79-34,141
Diesel/gallon		\$0.26					79-34,141
LP-Gas/gallon		\$0.23					79-34,141
E-85/gallon		\$0.17					79-34,141
Compress Nat Gas/120 CF = gallon		\$0.23					KAR. 92-14-9
Trip Permits/each		\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)					79-34,118
Oil Inspection Fee/barrel (50 gallons)		\$0.015/barrel					55-426
Privilege Tax							
Banks	total net income @	2.25%	plus	2.125%	surtax on taxable income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25%	surtax on taxable income over \$25,000	4.50%	79-1108
Property Tax (State levy) Assessed Valuation			1.5 mills				76-6b01
State School District Finance Levy			20 mills				76-6b02
Sales and Use Tax							
State Retailers Sales Tax		5.3%					79-3603
State Compensating Use Taxes		5.3%					79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-191
Sand Royalty/per ton		\$0.15/ton					70a-102
Tire Tax/per tire (New Tires)		\$0.25					65-3424
Tobacco Tax (wholesale price)		10.00%					79-3371
Vehicle Rental Excise Tax/gross receipts		3.5%	for rentals not exceeding 28 days				79-5117
Water Protection Fee/1,000 gallons		\$0.032					82a-954
	(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)						
Clean Drinking Water Fee/1,000 gallons		\$0.030					82a-2101

FY 2009 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	2/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
Cigarette & Tobacco Taxes		State General Fund				79-3387
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Drug Stamp Tax		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
Drycleaning Environmental Surcharge		Drycleaning Facility Release Trust Fund				65-34,141
Drycleaning Solvent Fees		Drycleaning Facility Release Trust Fund				
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Estate Tax		State General Fund				79-15,100
Individual Income		State General Fund				79-32,105
						then and 2% (of withholding) to IMPACT Fund.
Liquor Gallonage Tax (d)	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
	balance	State General Fund				41-501
Liquor Enforcement Tax		State General Fund				79-4108
Liquor Excise Tax	25%	State General Fund, then				79-41a03
	70%	Local Alcoholic Liquor Fund		to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			15th of Mar, June, Sept, Dec	79-41a03
Minerals (Severance) Tax	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 4.96% in FY 09; 7.44% in FY 10)				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Oil Inspection Fee	2/3	State General Fund				55-427
	1/3	Petroleum Inspection Fee Fund until \$100,000 in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
Motor Fuel Taxes	\$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	\$50 thousand/qrtr	Kansas Qualified Biodiesel Fuel Producer Incentive Fund				79-34,156
	\$625 thousand/qrtr	County Equalization & Adjustment Fund			15th of Jan, April, July, Oct	79-3425c
		33.63% Special City/County Highway Fund				79-34,142
		66.37% State Highway Fund				
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Privilege Tax		State General Fund				79-1112
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
Property Tax - Motor Carrier		State General Fund				79-6a04, 6a10
		then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Property Tax - Motor Vehicle		County Treasurers				79-5109
		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
			1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Private Car Line Tax		Car Company Tax Fund				79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
		State Water Plan Fund	25%	to counties and drainage districts, after expenses		82a-309
				2/3 of 50% is to drainage district on the river	yearly	82a-309
				1/3 of 50% to other drainage districts in county	yearly	82a-309

FY 2009 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		87.7%	State General Fund		79-3620, 3710
		12.3%	State Highway Fund		
Tires Excise Tax (New Tires)	Waste Tire Management Fund				65-3424
Transient Guest	98% County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2% State General Fund				12-1694
					12-1694
Water Protection Fee	State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3% State Water Plan Fund				
	4.7% State Highway Fund				82a-2101
Vehicle Title and Registration Fees (b)	County Treasurers				8-145, 8-145d
	then remainder to State Highway Fund & \$3.50 per title to Kansas Highway Patrol Mtr Veh Fund				8-145
Vehicle Dealers	50% Dealers and Mfgr Fee Fund				8-2425
Full Privilege Plates	50% County Treasurer Veh Lic Fee Fund				
Veh Dealers Regular Plates	State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C & 20% classes A, B, M & 20% CDL State Safety Fund				8-267
	20% class M Motorcycle Safety Fund				
	\$2 each CDL Truck Driver Training Fund				
	balance State Highway Fund				
DUI Reinstatement Fee	50% Alcohol Intoxication Program	20%	Forensic Lab/Mat Fee Fund		8-241
	20% Juvenile Detention Facility	10%	Driving Under the Influence Equip Fund		
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund				8-2110
	37.5% Alcohol Intoxication Program				
	12.5% Juvenile Detention Facility				

Notes:

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

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

\$5 fee for registration of antique vehicles is retained (K.S.A. 8-167(b)). \$3.00 of each title application goes to the VIPS/CAMA Technology Hardware Fund.

Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional \$3.00 fee. All of this fee is deposited into the Repossessed Certificates of Title Fee Fund.

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

(d) the 10% is from alcohol and spirits collections only.

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

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

County	Individual Income		Sales Tax FY 09	Sales Tax (Per cap) FY 09	Vehicle Property TY 08	Vehicle Property (Per cap) TY 08	Real/Personal Property TY 08	Real/Personal Property (Per cap) TY 08
	Individual Income Tax Liability	Individual Income Tax Liability (Per cap)						
	TY 07	TY 07						
Allen	\$7,855,495	\$586	\$7,348,340	\$552	\$1,618,259	\$122	\$13,043,570	\$979
Anderson	\$4,170,922	\$527	\$3,029,221	\$379	\$982,039	\$123	\$10,832,708	\$1,357
Atchison	\$8,286,644	\$500	\$7,712,124	\$468	\$1,742,751	\$106	\$17,334,742	\$1,052
Barber	\$3,806,669	\$795	\$4,269,159	\$913	\$590,141	\$126	\$13,142,174	\$2,812
Barton	\$22,316,245	\$804	\$23,560,168	\$850	\$4,234,716	\$153	\$36,510,296	\$1,318
Bourbon	\$8,145,495	\$550	\$7,095,305	\$478	\$1,616,158	\$109	\$13,806,089	\$930
Brown	\$5,499,476	\$546	\$5,471,352	\$547	\$1,037,750	\$104	\$11,822,753	\$1,181
Butler	\$66,052,973	\$1,048	\$31,149,295	\$490	\$9,043,274	\$142	\$85,026,982	\$1,338
Chase	\$1,481,926	\$514	\$842,000	\$300	\$343,562	\$123	\$5,183,243	\$1,849
Chautauqua	\$1,734,019	\$456	\$1,183,076	\$314	\$512,202	\$136	\$4,395,186	\$1,166
Cherokee	\$6,476,574	\$304	\$5,687,030	\$270	\$1,895,232	\$90	\$15,731,047	\$746
Cheyenne	\$1,577,721	\$563	\$1,433,292	\$523	\$308,029	\$112	\$4,130,810	\$1,506
Clark	\$1,613,004	\$770	\$897,327	\$426	\$414,391	\$197	\$7,721,104	\$3,663
Clay	\$4,927,837	\$567	\$4,131,865	\$466	\$1,072,411	\$121	\$10,331,447	\$1,166
Cloud	\$4,860,079	\$518	\$6,679,229	\$707	\$1,322,132	\$140	\$11,398,240	\$1,206
Coffey	\$6,064,136	\$717	\$3,740,144	\$445	\$622,524	\$74	\$34,114,818	\$4,057
Comanche	\$1,184,404	\$627	\$1,136,519	\$583	\$258,327	\$132	\$6,095,997	\$3,126
Cowley	\$22,620,459	\$660	\$17,202,572	\$505	\$4,439,023	\$130	\$34,496,504	\$1,013
Crawford	\$20,961,797	\$539	\$20,668,956	\$532	\$3,597,271	\$93	\$30,865,638	\$794
Decatur	\$1,350,206	\$457	\$1,104,468	\$379	\$429,052	\$147	\$5,578,206	\$1,916
Dickinson	\$12,488,622	\$659	\$9,520,853	\$493	\$2,043,567	\$106	\$19,287,702	\$998
Doniphan	\$3,132,742	\$404	\$1,988,810	\$257	\$744,013	\$96	\$8,909,253	\$1,149
Douglas	\$87,191,886	\$768	\$67,918,970	\$592	\$9,490,555	\$83	\$132,796,677	\$1,157
Edwards	\$1,949,391	\$628	\$1,232,952	\$400	\$401,024	\$130	\$6,572,271	\$2,132
Elk	\$1,412,665	\$465	\$821,270	\$270	\$437,395	\$144	\$4,183,626	\$1,373
Ellis	\$23,338,288	\$850	\$30,609,022	\$1,101	\$2,841,642	\$102	\$37,977,569	\$1,366
Ellsworth	\$3,845,631	\$609	\$2,640,796	\$423	\$851,806	\$136	\$8,994,772	\$1,439
Finney	\$22,600,163	\$590	\$32,747,588	\$799	\$3,493,889	\$85	\$52,753,618	\$1,287
Ford	\$18,671,426	\$560	\$22,703,824	\$682	\$4,208,621	\$126	\$38,780,383	\$1,165
Franklin	\$16,722,211	\$632	\$12,731,923	\$479	\$2,801,691	\$105	\$28,874,639	\$1,087
Geary	\$12,077,829	\$480	\$20,419,896	\$655	\$2,676,066	\$86	\$27,410,547	\$879
Gove	\$1,739,445	\$660	\$1,817,231	\$713	\$373,104	\$146	\$6,164,048	\$2,419
Graham	\$1,868,076	\$717	\$1,977,000	\$763	\$364,509	\$141	\$8,940,646	\$3,449
Grant	\$5,846,358	\$780	\$5,536,579	\$749	\$661,528	\$89	\$31,064,916	\$4,201
Gray	\$4,678,187	\$829	\$2,244,098	\$395	\$948,071	\$167	\$9,237,778	\$1,624
Greeley	\$1,118,957	\$863	\$582,664	\$460	\$244,815	\$193	\$4,965,925	\$3,923
Greenwood	\$6,217,637	\$889	\$2,357,287	\$344	\$954,595	\$139	\$8,580,929	\$1,251
Hamilton	\$1,738,063	\$660	\$1,137,080	\$432	\$357,185	\$136	\$8,344,093	\$3,171
Harper	\$4,948,751	\$850	\$3,437,925	\$587	\$828,374	\$141	\$10,511,103	\$1,795
Harvey	\$27,658,861	\$826	\$18,074,545	\$537	\$3,411,595	\$101	\$30,213,257	\$897
Haskell	\$3,716,068	\$922	\$2,588,075	\$660	\$347,769	\$89	\$19,743,085	\$5,038
Hodgeman	\$1,058,203	\$537	\$854,424	\$439	\$348,475	\$179	\$6,255,709	\$3,211
Jackson	\$7,631,781	\$569	\$4,845,942	\$366	\$1,470,722	\$111	\$11,921,125	\$900
Jefferson	\$13,688,808	\$741	\$4,358,929	\$237	\$2,321,874	\$126	\$19,469,230	\$1,057
Jewell	\$1,509,781	\$472	\$957,304	\$305	\$501,985	\$160	\$5,791,155	\$1,843
Johnson	\$774,227,419	\$1,471	\$481,645,776	\$902	\$72,579,006	\$136	\$920,739,582	\$1,724
Kearny	\$2,667,432	\$643	\$1,370,358	\$329	\$369,322	\$89	\$22,624,234	\$5,440
Kingman	\$6,759,870	\$864	\$4,146,787	\$537	\$915,556	\$119	\$14,845,083	\$1,923
Kiowa	\$1,772,120	\$600	\$1,702,293	\$670	\$329,116	\$130	\$9,213,089	\$3,626
Labette	\$11,112,613	\$506	\$10,595,584	\$484	\$2,790,410	\$128	\$20,306,904	\$928
Lane	\$1,393,416	\$798	\$1,009,417	\$579	\$325,751	\$187	\$6,415,634	\$3,681
Leavenworth	\$42,560,575	\$578	\$26,181,391	\$352	\$7,081,083	\$95	\$68,544,632	\$923
Lincoln	\$1,529,134	\$465	\$948,016	\$291	\$436,142	\$134	\$5,935,081	\$1,820
Linn	\$5,216,860	\$534	\$2,509,456	\$261	\$963,376	\$100	\$18,156,498	\$1,888
Logan	\$1,973,121	\$751	\$1,595,873	\$615	\$406,848	\$157	\$5,914,456	\$2,281
Lyon	\$19,979,858	\$555	\$20,015,331	\$563	\$3,499,067	\$98	\$31,357,631	\$882
Marion	\$7,028,326	\$574	\$4,247,895	\$351	\$1,415,563	\$117	\$14,813,069	\$1,224
Marshall	\$6,771,711	\$665	\$6,123,914	\$602	\$1,447,205	\$142	\$13,582,983	\$1,335
McPherson	\$25,818,486	\$884	\$19,541,067	\$673	\$3,315,233	\$114	\$37,362,492	\$1,286
Meade	\$2,794,638	\$635	\$1,921,777	\$441	\$548,144	\$126	\$12,564,951	\$2,883
Miami	\$24,841,534	\$799	\$13,421,264	\$433	\$3,864,866	\$125	\$42,786,462	\$1,381
Mitchell	\$5,338,933	\$847	\$4,141,887	\$658	\$1,078,545	\$171	\$8,779,380	\$1,395
Montgomery	\$20,715,175	\$600	\$20,985,576	\$610	\$4,107,241	\$119	\$62,989,657	\$1,831
Morris	\$3,287,189	\$551	\$2,352,776	\$390	\$646,075	\$107	\$7,806,820	\$1,293
Morton	\$2,236,911	\$736	\$1,655,989	\$556	\$318,875	\$107	\$16,318,011	\$5,480
Nemaha	\$6,326,470	\$620	\$4,699,912	\$465	\$1,264,312	\$125	\$11,275,862	\$1,115
Neosho	\$9,340,304	\$576	\$10,358,250	\$638	\$2,316,736	\$143	\$18,193,869	\$1,121
Ness	\$2,477,461	\$828	\$3,175,393	\$1,078	\$479,218	\$163	\$9,305,423	\$3,160
Norton	\$3,300,668	\$609	\$2,613,784	\$487	\$637,792	\$119	\$5,669,804	\$1,056
Osage	\$9,277,383	\$564	\$4,185,735	\$256	\$1,804,406	\$111	\$15,932,441	\$976

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

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

County	Individual Income		Sales Tax FY 09	Sales Tax (Per cap) FY 09	Vehicle Property TY 08	Vehicle Property (Per cap) TY 08	Real/Personal	
	Individual Income Tax Liability	Tax Liability (Per cap)					Real/Personal Property TY 08	Real/Personal Property (Per cap) TY 08
	TY 07	TY 07					TY 08	TY 08
Osborne	\$2,112,079	\$546	\$1,957,697	\$515	\$632,298	\$166	\$5,660,479	\$1,488
Ottawa	\$3,758,771	\$626	\$1,426,386	\$237	\$792,177	\$131	\$8,870,076	\$1,472
Pawnee	\$4,007,837	\$625	\$3,023,706	\$481	\$928,016	\$148	\$9,438,697	\$1,500
Phillips	\$3,087,092	\$576	\$2,774,348	\$520	\$779,493	\$146	\$7,551,077	\$1,414
Pottawatomie	\$15,694,691	\$809	\$20,722,862	\$1,052	\$1,595,338	\$81	\$35,005,617	\$1,777
Pratt	\$8,119,904	\$861	\$8,952,393	\$951	\$1,562,567	\$166	\$24,132,206	\$2,564
Railins	\$1,523,945	\$596	\$1,164,336	\$465	\$396,975	\$159	\$4,330,713	\$1,730
Reno	\$44,138,988	\$699	\$45,095,467	\$711	\$7,830,601	\$123	\$73,586,261	\$1,160
Republic	\$2,703,071	\$552	\$2,036,614	\$423	\$751,982	\$156	\$7,376,860	\$1,533
Rice	\$5,919,511	\$587	\$4,544,326	\$452	\$1,278,793	\$127	\$14,594,328	\$1,451
Riley	\$38,584,937	\$559	\$38,534,818	\$542	\$4,231,561	\$60	\$52,059,421	\$733
Rooks	\$4,083,029	\$791	\$3,325,758	\$648	\$693,905	\$135	\$12,245,456	\$2,384
Rush	\$2,015,758	\$628	\$1,063,042	\$329	\$486,763	\$151	\$5,878,770	\$1,819
Russell	\$5,049,678	\$750	\$4,511,635	\$679	\$1,225,452	\$185	\$15,366,556	\$2,314
Saline	\$45,162,414	\$827	\$50,161,490	\$918	\$5,433,076	\$99	\$59,644,201	\$1,091
Scott	\$3,820,207	\$836	\$3,181,939	\$695	\$795,287	\$174	\$11,389,252	\$2,488
Sedgwick	\$518,750,955	\$1,090	\$381,378,522	\$790	\$52,559,300	\$109	\$504,289,366	\$1,044
Seward	\$11,787,087	\$510	\$18,602,197	\$808	\$2,091,993	\$91	\$33,530,056	\$1,457
Shawnee	\$150,531,046	\$868	\$130,496,208	\$747	\$20,989,491	\$120	\$205,519,806	\$1,176
Sheridan	\$2,099,328	\$842	\$1,580,913	\$630	\$415,982	\$166	\$4,794,727	\$1,910
Sherman	\$3,802,765	\$638	\$4,906,465	\$816	\$779,909	\$130	\$7,860,131	\$1,307
Smith	\$2,259,477	\$572	\$1,857,538	\$476	\$677,768	\$174	\$6,405,491	\$1,642
Stafford	\$2,623,264	\$598	\$1,946,323	\$450	\$584,056	\$135	\$11,458,131	\$2,649
Stanton	\$2,029,095	\$939	\$1,002,630	\$467	\$277,769	\$129	\$11,388,261	\$5,302
Stevens	\$4,357,504	\$861	\$3,341,776	\$661	\$434,961	\$86	\$28,772,544	\$5,691
Sumner	\$16,098,270	\$674	\$8,658,571	\$367	\$3,315,778	\$140	\$27,988,758	\$1,185
Thomas	\$5,263,324	\$720	\$8,088,040	\$1,111	\$1,162,093	\$160	\$11,504,622	\$1,581
Trego	\$1,993,253	\$681	\$2,133,990	\$740	\$490,650	\$170	\$7,323,730	\$2,541
Wabaunsee	\$4,615,605	\$672	\$1,408,149	\$203	\$862,073	\$125	\$9,288,377	\$1,342
Wallace	\$1,044,087	\$717	\$782,779	\$558	\$231,344	\$165	\$3,807,042	\$2,712
Washington	\$3,263,665	\$559	\$1,895,567	\$327	\$816,098	\$141	\$9,489,885	\$1,639
Wichita	\$2,429,036	\$1,104	\$1,130,649	\$526	\$457,673	\$213	\$4,642,438	\$2,161
Wilson	\$6,524,994	\$665	\$4,051,504	\$418	\$1,050,956	\$108	\$11,159,447	\$1,151
Woodson	\$1,737,963	\$524	\$1,010,362	\$308	\$495,864	\$151	\$4,347,096	\$1,323
Wyandotte	<u>\$70,798,209</u>	\$460	<u>\$96,522,684</u>	\$626	<u>\$17,040,640</u>	\$110	<u>\$198,474,845</u>	\$1,286
Total	\$2,779,419,269	\$1,006	\$1,922,863,612	\$686	\$326,292,688	\$116	\$3,769,914,382	\$1,345

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

Selected 2009 Enacted Kansas Legislation

Administrative

Senate Bill 87 amends the Kansas Administrative Procedure Act (KAPA) and the Act for Judicial Review and civil enforcement of Agency Actions, commonly known as the Kansas Judicial Review Act (KJRA). Among a number of amendments, designation of the Director of Taxation and Director of Property Valuation as agency heads was provided for the purposes of administrative proceedings. The Directors of Vehicles and ABC can also be considered agency heads for purposes of the administrative proceedings.

House Bill 2365 gives the Secretary of Revenue authority to equitably resolve any assessment resulting from an audit that is pending in the Administrative Appeals Process.

Estate Tax

House Bill 2365 clarifies that agricultural land is to be use-valued for Kansas Estate Tax purposes whether held directly by decedent or non-publicly traded legal entities, such as Partnerships, LLCs, Corporations, etc.

Homestead

House Bill 2365 expands eligible claimants to include disabled veterans and surviving spouses of disabled veterans, which would continue to remain eligible until such time as they remarry.

Income Tax

House Bill 2365 reduces most credits claimed in 2009 and 2010 to an amount equal to the lesser of a) 90% of current and prior year credit; or b) 90% of the current year tax liability. Carryforward credits are reduced by 10%, which is not recoverable, with the exception of the High Performance Incentive Program credits and the Business and Job Development credits.

High Performance Incentive Program credits: Taxpayers with written approval from the Secretary of Commerce prior to June 1, 2009 are allowed to claim the lesser of 90% of the credit earned or 90% of the tax liability in 2009 and 2010. All of the reduction may be carried forward to 2011 and beyond. For credits with written approval from the Secretary of Commerce on and after June 1, 2009, taxpayers are allowed to claim the lesser of 90% of the credit earned, or 90% of the tax liability in 2009 and 2010. The 10% reduction is not recoverable.

Business and Job Development carryforward credits earned in 2008 and before: 10% reduction in 2009 and 2010 and all of the reduction may be carried forward to 2011 and beyond. Credits earned in 2009 and after have a 10% reduction in 2009 and 2010. The 10% reduction is not recoverable, as it cannot be claimed in future Tax Years.

The Telecommunications and Railroads credits and Business Machinery and Equipment credits are allowed 90% of the credit earned. This 10% reduction is not recoverable and any remaining credit greater than the tax liability is refunded to the taxpayer.

The Historical Preservation Credit is not subject to the 10% reduction. It will be capped at \$3,750,000 for Fiscal Years 2010 and 2011.

The Film Production credits are suspended for tax years 2009-2010.

Additional provisions clarify deadlines applicable to filing income tax refund claims. It clarifies that a taxpayer has 3 years from the date the original return is due, including any extensions allowed, to file a refund claim. Statute of limitation is tolled if taxpayer fails to file an amended return with 180 days of issuance of an IRS adjustment.

Selected 2009 Enacted Kansas Legislation

Liquor Tax

Senate Bill 212 amends the Liquor Control Act and the Club and Drinking Establishment Act. This bill permits in-state and out-of-state wineries to directly ship wine to consumers in the State of Kansas upon obtaining a special order shipping license. It also allows for a drinking establishment to store wine on the premise which had been sold to a customer for future consumption. The bill amends the Act by allowing the governing body of any city or county to request, at any time, the Director of the Division of Alcoholic Beverage Control to hold a hearing to determine if a club or drinking establishment license should be revoked or suspended.

Property Tax

Senate Bill 98 renews the mandatory school district general fund property tax levy; amends the definition of public utility; and adds specific factors needed to be considered in the determination of fair market value for property tax purposes.

Sales Tax

House Bill 2026 retroactively validates the results of local sales tax elections held in Lyon and Rawlins counties in August 2008. Voters approved both ballot questions.

House Bill 2321 expands the definition of “political subdivision” within the sales tax law to include the Horsethief Reservoir Benefit District, effectively extending a sales tax exemption to purchases made by or on behalf of that entity.

House Bill 2324 creates the Community Investment District Act (CID). The purpose of a CID is to promote and support economic development, including tourism and cultural activities.

House Bill 2365 provides for the statute of limitations for sales and use tax refund claims be reduced from three years to one year, effective for all claims filed after June 15, 2009. This is effective for all claims filed after June 15, 2009. The bill also gives new exemptions for Goodwill Industries Easter Seals of Kansas Inc., and Goodwill Industries of Kansas, Inc., All American Beef Battalion, Inc., Sheltered Living, Inc., and Kansas Fairgrounds Foundation.

Senate Bill 404 (*from Legislative Session 2006*) In 2006, the Kansas Legislature provided an exemption for three years for cash rebates granted by a manufacturer to a purchaser or lessee of a new motor vehicle if paid directly to the retailer as a result of original sales. The exemption had a sunset date of June 30, 2009. The 2009 Legislature did not make provisions to extend the sunset date, therefore, effective July 1, 2009, all manufacturer’s rebates on new motor vehicles sold or leased in Kansas will be subject to Kansas retailers’ sales or Kansas compensating use tax.

Motor Vehicle Legislation

House Bill 2096 creates the Kansas DUI Commission and amends other existing statutes relating to driving under the influence of alcohol or drugs and DUI penalties. The Kansas DUI Commission is required to review Kansas DUI statutes, review DUI statutes in other states, review evaluation, treatment, and supervision practices, enforcement strategies, develop a legislative proposal for centralized recordkeeping, gather and assess information on all groups and committees working on DUI issues, review proposals introduced in the 2009 Legislative Session, and consider other DUI related proposals as directed by chairpersons of the standing Committees of House and Senate Judiciary, and Corrections and Juvenile Justice.

House Bill 2134 makes several changes to law regarding license plates, particularly distinctive license plates. The bill authorizes the issuance of distinctive “Support Kansas Arts” license plates. It allows specific combination of letters, numbers, or both on a plate to be assigned to only one vehicle in the state. The bill amends the definition of “disabled veteran” for eligibility for receiving a distinctive license plate. It also exempts “In God We Trust” distinctive license plates from requirements that the person or organization sponsoring a distinctive license plate submit a nonrefundable amount to defray the costs of the Division of Vehicles to develop the plate. And finally, the bill increases from \$10,000 to \$20,000 the limit

Selected 2009 Enacted Kansas Legislation

on the nonrefundable amount a person or organization sponsoring a distinctive license plate is required to submit to the Division of Vehicles.

House Bill 2143 modifies the requirements for driving permits and drivers' licenses for drivers younger than 17 years old, for those who first get a driver's permit or license after January 1, 2010.

House Bill 2147 requires the driver or owner of a vehicle involved in a noninjury, non-fatal accident to make every reasonable effort to move the vehicle out of the roadway.

House Bill 2152 defines and regulates the operation of golf carts, regulates the operation of work-site utility vehicles, amends the definitions of "all-terrain vehicle" and "micro utility truck," amends the law concerning liens on vehicles, and amends state law regarding carriers required to obtain a certificate, license, or permit from or file certain types of information with the Kansas Corporation Commission.

House Bill 2258 requires surrender of a nonrepairable vehicle certificate or title to the Division of Vehicles if a vehicle is crushed. The existing law requires surrender of a nonrepairable vehicle certificate or title only when a vehicle has been dismantled, disassembled or recycled and sold to a scrap processor for recycling. The bill also licenses and regulates vehicle crushers, vehicle recyclers, scrap metal recyclers, rebuilders, and salvage vehicle pools under the vehicle Dealers and Manufacturers Licensing Act, with these changes to the Act.

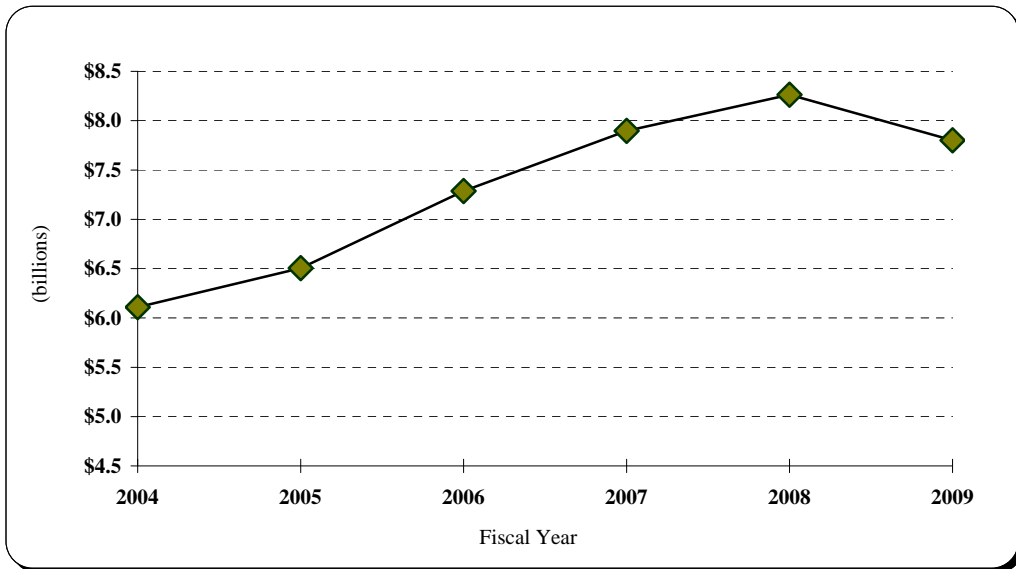
Senate Bill 158 amends the statute on failure to comply with a traffic citation to authorize, in lieu of suspension, a driver's license restriction to eligible drivers. The driver is required to submit a written request for the license restriction, along with a nonrefundable \$25 application fee, to the Division of Vehicles. The application fee is applied by the Division for additional administrative costs to implement restrictive driving privileges.

Withholding Tax

Senate Bill 97 enacts the Promoting Employment Across Kansas (PEAK) Act. The bill authorizes a diversion of employee withholding taxes under certain circumstances to "qualified" companies or third parties performing services on behalf of such companies. It allows "qualified" companies to retain 95% of Kansas Withholding Taxes for a number of years, depending upon how many employees are hired and the amount of wages that are paid. The company must relocate to Kansas an existing office, business facility or department currently located outside of Kansas.

Total Department of Revenue Collections before Refunds

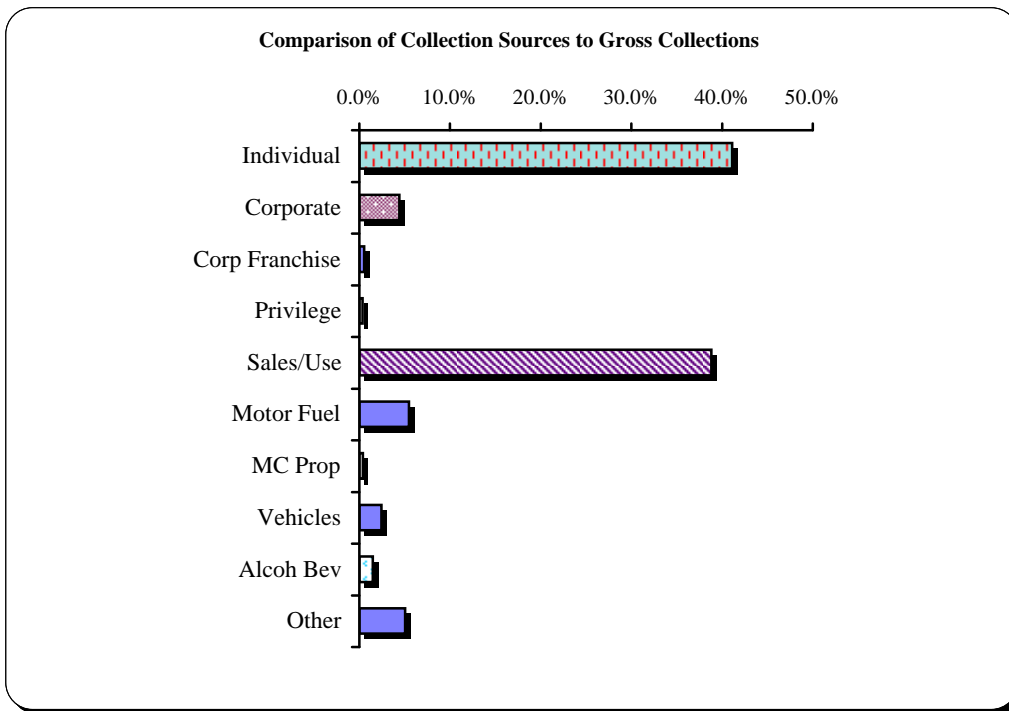
Total Department of Revenue Collections (before refunds) increased by -5.6% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2004	\$6,109,082,577	5.7%
2005	\$6,504,703,310	6.5%
2006	\$7,286,635,054	12.0%
2007	\$7,896,677,546	8.4%
2008	\$8,262,533,273	4.6%
2009	\$7,801,458,589	-5.6%

Gross Total Collections and by Source

Collections by Department of Revenue

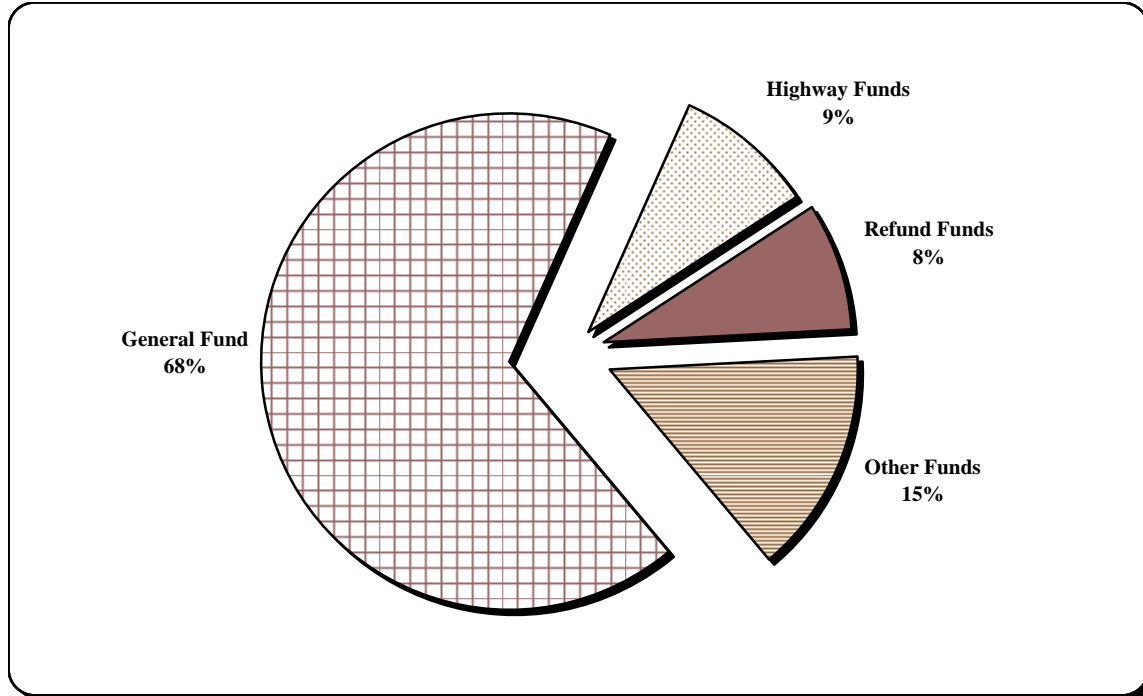


<u>Source</u>	<u>Fiscal Year 2008</u>	<u>Fiscal Year 2009</u>	<u>Percent Change</u>	<u>Percent of FY2009 Total</u>
Individual Income Taxes	\$3,338,776,030	\$3,206,597,676	-4.0%	41.1%
Corporate Income Taxes	\$494,850,696	\$344,696,544	-30.3%	4.4%
Corporate Franchise Tax*	\$45,445,234	\$41,053,329	-9.7%	0.5%
Privilege Taxes	\$36,832,690	\$28,490,094	-22.6%	0.4%
State and Local Sales and Use Taxes	\$3,148,719,105	\$3,027,196,714	-3.9%	38.8%
Motor Fuel Taxes	\$437,737,717	\$426,508,499	-2.6%	5.5%
Property Taxes: Motor Carrier	\$29,755,694	\$29,612,495	-0.5%	0.4%
Division of Vehicles	\$185,033,652	\$189,170,233	2.2%	2.4%
Alcoholic Beverage Control	\$110,088,568	\$115,538,252	5.0%	1.5%
Other Taxes and Fees	<u>\$435,293,887</u>	<u>\$392,594,753</u>	-9.8%	5.0%
Total	\$8,262,533,273	\$7,801,458,589	-5.6%	100.0%

*Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

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

Total Department of Revenue Collections by Distribution to Fund



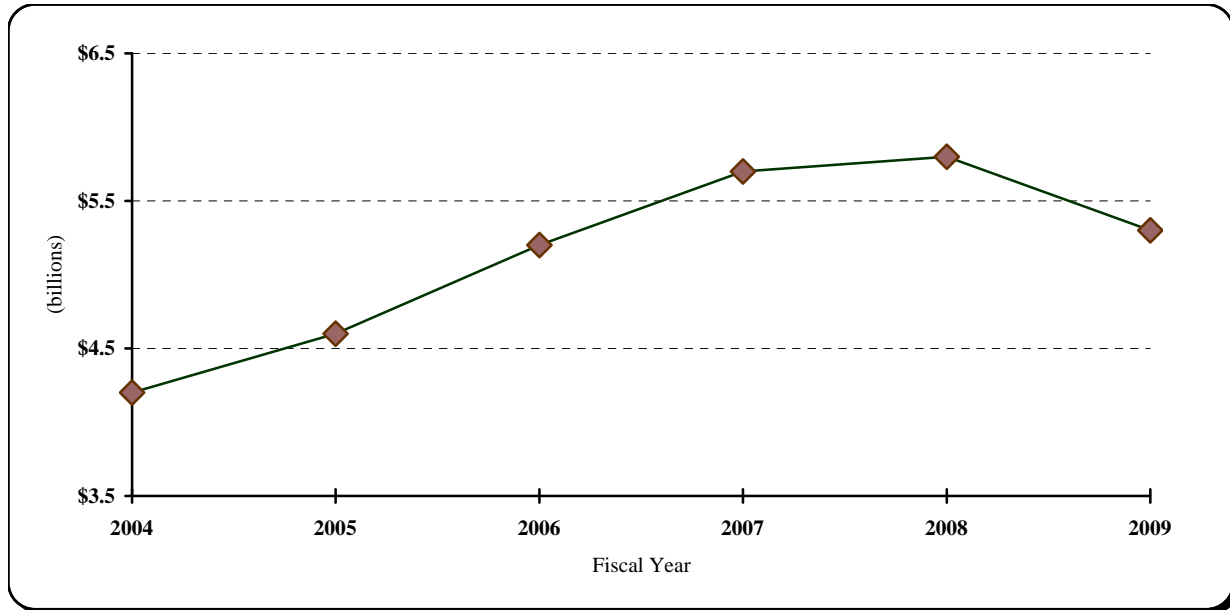
<u>Fund</u>	<u>Fiscal Year 2008</u>	<u>Fiscal Year 2009</u>	<u>Percent Change</u>	<u>Fiscal Year 2009 Percent Total</u>
State General Fund	\$5,787,650,186	\$5,286,354,279	-8.7%	67.8%
All Highway Funds	\$727,497,169	\$715,588,022	-1.6%	9.2%
All Refund Funds	\$547,822,642	\$656,805,537	19.9%	8.4%
Other Funds	<u>\$1,199,563,276</u>	<u>\$1,142,710,751</u>	-4.7%	<u>14.6%</u>
Total	\$8,262,533,273	\$7,801,458,589	-5.6%	100.0%

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

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

Collections by Department of Revenue

Fiscal Year 2009 State General Fund Collections decreased by -8.7% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2008</u>	<u>Fiscal Year</u> <u>2009</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$29,032,337	\$29,256,930	0.8%
Individual Income Tax	\$2,896,652,759	\$2,681,999,988	-7.4%
Corporate Income	\$432,077,732	\$240,258,082	-44.4%
Corporate Franchise Tax**	\$41,285,842	\$36,253,795	-12.2%
Privilege	\$33,160,072	\$26,192,327	-21.0%
Estate Tax	\$44,246,916	\$22,529,894	-49.1%
Sales Tax	\$1,711,398,084	\$1,689,516,431	-1.3%
Use Tax	\$246,276,790	\$235,025,665	-4.6%
Alcoholic Beverage Taxes, Fees, Fines	\$81,257,924	\$85,922,285	5.7%
Cigarette/Tobacco Tax	\$118,252,314	\$112,943,474	-4.5%
Mineral Tax	\$148,172,291	\$124,249,308	-16.1%
Other ***	<u>\$5,837,125</u>	<u>\$2,206,100</u>	-62.2%
Total	\$5,787,650,186	\$5,286,354,279	-8.7%

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

**Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

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