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DEPARTMENT OFFICIALS

JANUARY 2016

Nick Jordan
Secretary of Revenue

SECRETARIAT STAFF

Resource Management

Jim Conant, Director

Legal Services

David Clauser, General Counsel

Office of Policy and Research

Kathleen Smith, Director

Information Services

Kevin Cronister, Chief Information Officer

Audit Services

Mike Boekhaus, Audit Administrator

Chief of Staff

Matt Billingsley

Public Information Officer

Jeannine Koranda

DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control

LaVern Fields, Director

Bart Branyon, Chief Enforcement Officer

Division of Tax Operations

Steve Stotts, Director

Channel Management

Troy Ledbetter, Chief Channel Management Officer

Customer Relations

Andy Alkire, Chief Customer Relations Officer

Compliance Enforcement

Jeff Scott, Chief Compliance Enforcement Officer

Electronic Services

Andy Coultis, Chief Electronics Officer

Division of Property Valuation

David Harper, Director

Roger Hamm, Deputy Director

Division of Vehicles

Lisa Kaspar, Director

Vehicle Services Managers

Mark Schemm, Titles and Registration

Deann Williams, Commercial Motor Vehicle

LeeAnn Phelps, Dealers Licensing and e-lien

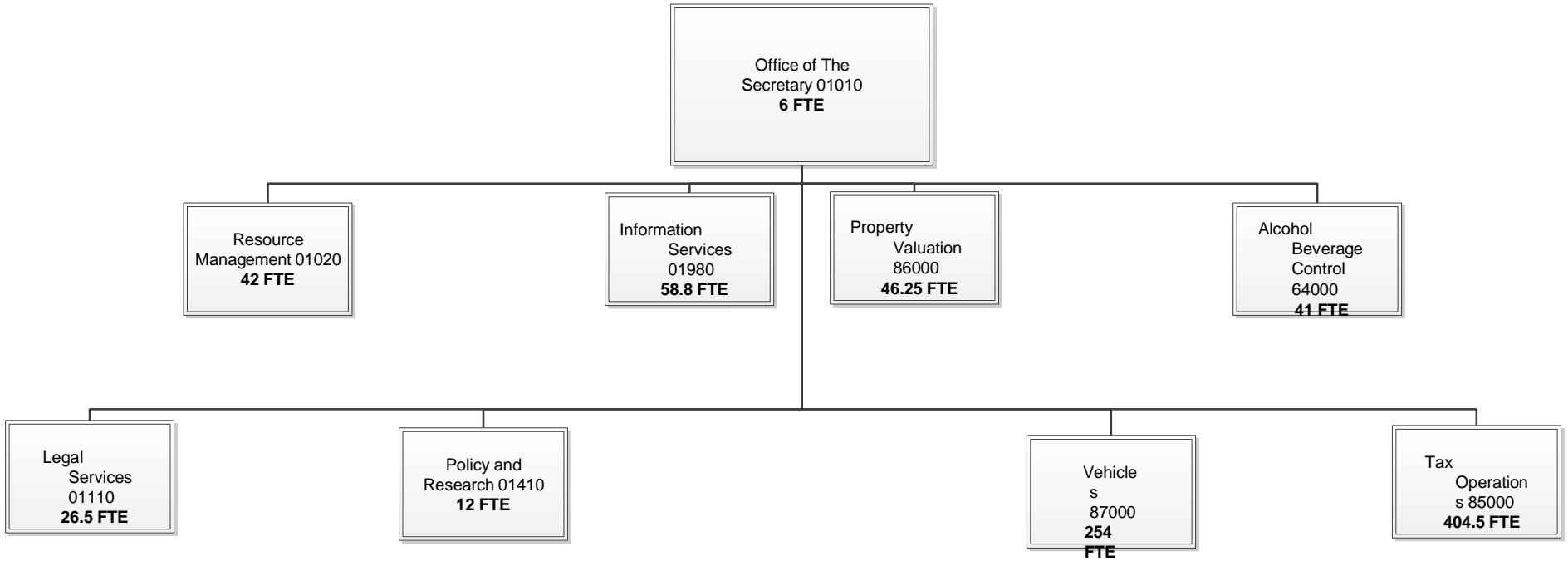
Driver Services Managers

Breana Berroth, Driver Licensing

Kent Selk, Driver Licensing and CDL

Jessica Ross, Driver Solutions

Kansas Department of Revenue Organization Chart Fiscal Year 2016



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
Collections	(785) 296- 6121	Bingo Tax	(785) 296- 6127
Human Resources	(785) 296- 3077	Cigarette and Tobacco Products	(785) 368- 8222
Property Valuation Division	(785) 296- 2365	Commercial Motor Veh Office (CMVO)	(785) 296- 6541
Secretary of Revenue's Office	(785) 296- 3041	Commercial Vehicle Central Permit	(785) 368- 6501
Taxation	(785) 368- 8222	Corporate Income Tax	(785) 368- 8222
Vehicles	(785) 296- 3601	Dealer Licensing	(785) 296- 8385
		Driver License Examination	(785) 296- 3963
Taxpayer Advocate	(785) 296- 2473	Driver License Examination, Burlingame	(785) 266- 7380
		Driver Medical/Vision	(785) 368- 8971
		Driver Solutions	(785) 296- 3671
For registration to remit taxes:		Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Electronic Filing	(785) 296- 6993
		Environmental Assurance Fee	(785) 368- 8222
Billing and tax inquiries:		Estate Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Fiduciary	(785) 368- 8222
Refund Information Line	1(800) 894- 0318	Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
For audit inquiries:		Individual Income Estimated Tax	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Individual Income Tax	(785) 368- 8222
		Intangibles Tax	(785) 368- 8222
For legal inquiries:		Liquor Enforcement Tax	(785) 368- 8222
Legal Services Bureau	(785) 296- 2381	Liquor Drink Tax	(785) 368- 8222
		Mineral Taxes	(785) 368- 8222
For revenue collection statistical inquiries:		Motor Fuel Taxes	(785) 368- 8222
Office of Policy and Research	(785) 296- 3082	Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 368- 8222
		Tax Appeals Section	(785) 296- 8460
		Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
		Vehicle Rental Excise Tax	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Vehicle Titles and Registration	(785) 296- 3621
Kansas City Metro Assistance Center	(913) 631- 0296	Water Protection Fee	(785) 368- 8222
Wichita Audit Office	(316) 337- 6163	Withholding Tax	(785) 368- 8222
Wichita Collections Office	(316) 337- 6153		
Wichita Assistance Center	(316) 337- 6140		

FAX Numbers:			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Topeka, Burlingame	(785) 296- 8277
Audit Services	(785) 296- 0531	Driver License: Wichita, Twin Lakes	(316) 821- 9921
Commercial Motor Veh Office (CMVO)	(785) 296- 6548	Driver Medical Review	(785) 296- 5857
Commercial Vehicle Central Permit	(785) 296- 6558	Human Resources	(785) 296- 1107
Customer Relations-Business Segment	(785) 296- 2073	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Cigarette/Liquor	(785) 291- 3968	Mineral Tax/Motor Fuel Tax	(785) 296- 4993
Customer Relations-Corporate	(785) 296- 2644	Policy and Research	(785) 296- 7928
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Property Valuation Division	(785) 296- 2320
Customer Relations-Misc Tax	(785) 291- 3968	Secretary of Revenue & Secretariat	(785) 368- 8392
Customer Relations-Motor Fuel	(785) 296- 4993	Taxation, Director's Office	(785) 296- 8974
Customer Relations-Wage Earner	(785) 296- 8989	Taxpayer Assistance	(785) 291- 3614
Driver Solutions	(785) 296- 6851	Titles and Registration	(785) 296- 3852
Driver License: Mission	(785) 432- 0199	Wichita Audit Office	(316) 337- 6162
Driver License: Topeka, Docking	(785) 296- 0691	Wichita Collections Office	(316) 337- 6162

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

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

Source: Federation of Tax Administrators January 2015

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

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

Per Capita Disposable Personal Income

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

Disposable Personal Income as Percent of Personal Income

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

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

Comparison of Kansas and Selected States, Individual Income Tax

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

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

a - The personal exemption takes the form of a tax credit instead of a deduction.

b - For joint returns, taxes are twice the tax on half the couple's income.

c - The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.

d - Some or all of federal income tax paid is allowed to be deducted from state taxable income.

e - Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

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

Comparison of Kansas and Selected States, Corporate Tax Comparison

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

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

NA - Not Applicable

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

Comparison of Kansas and Selected States, Sales Tax Comparison

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

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

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

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

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

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

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

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

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

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. (KSA 8-145)

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

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

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

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

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

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

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

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

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

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

Selected 2015 Enacted Kansas Legislation

Amnesty

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

Cigarette Tax

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

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

Gambling

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

Income Tax

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

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

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

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

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

Selected 2015 Enacted Kansas Legislation

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

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

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

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

Liquor Tax

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

Property Tax

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

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

Sales Tax

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

State Government

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

Selected 2015 Enacted Kansas Legislation

Motor Vehicle Legislation

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

Miscellaneous

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

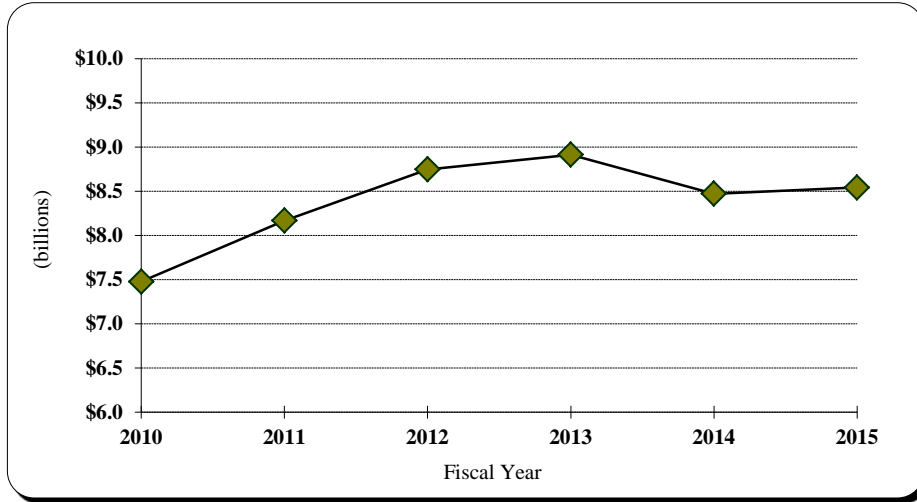
House Bill 2331 makes changes to laws concerning eligibility for concealed carry licenses and to statutes concerning local regulation of firearms and ammunition.

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

Source: Kansas Legislative Research Summary of Legislation

Total Department of Revenue Collections before Refunds

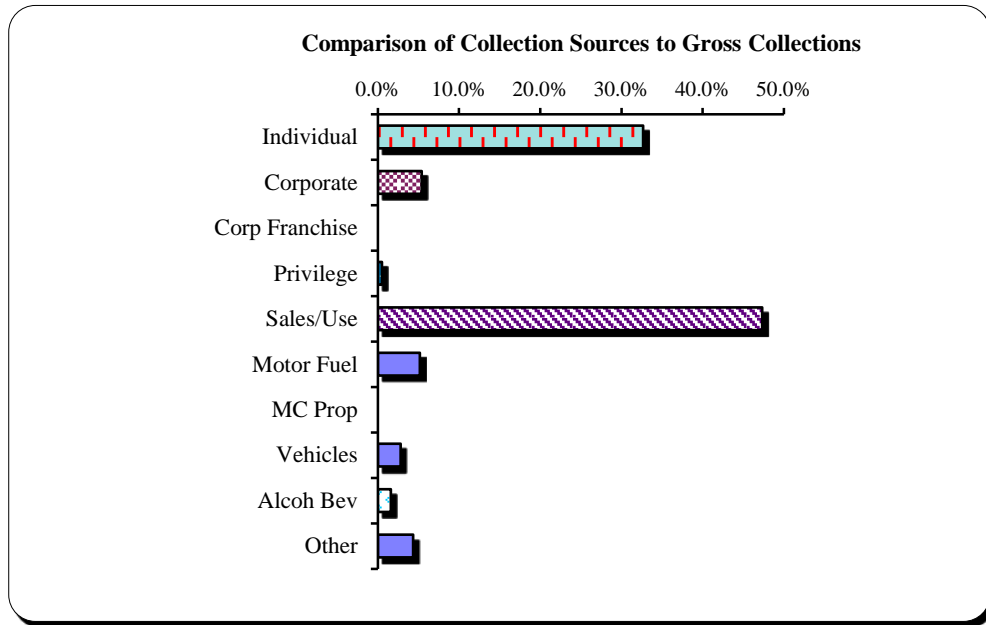
Total Department of Revenue Collections (before refunds) increased by .8% compared to the prior fiscal year.



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

Gross Total Collections and by Source

Collections by Department of Revenue

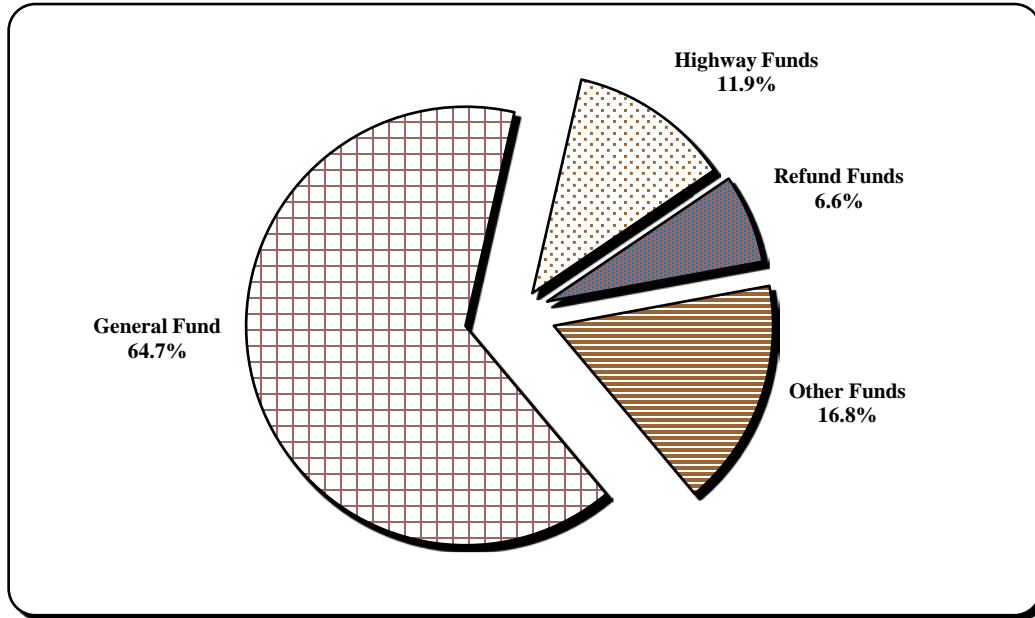


<u>Source</u>	<u>Fiscal Year 2014</u>	<u>Fiscal Year 2015</u>	<u>Percent Change</u>	<u>Percent of FY2015 Total</u>
Individual Income Taxes	\$2,813,793,878	\$2,790,713,922	-0.8%	32.7%
Corporate Income Taxes	\$446,224,255	\$461,315,382	3.4%	5.4%
Corporate Franchise Tax*	\$13,279	\$727,700	NA	NA
Privilege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

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

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

Total Department of Revenue Collections by Distribution to Fund



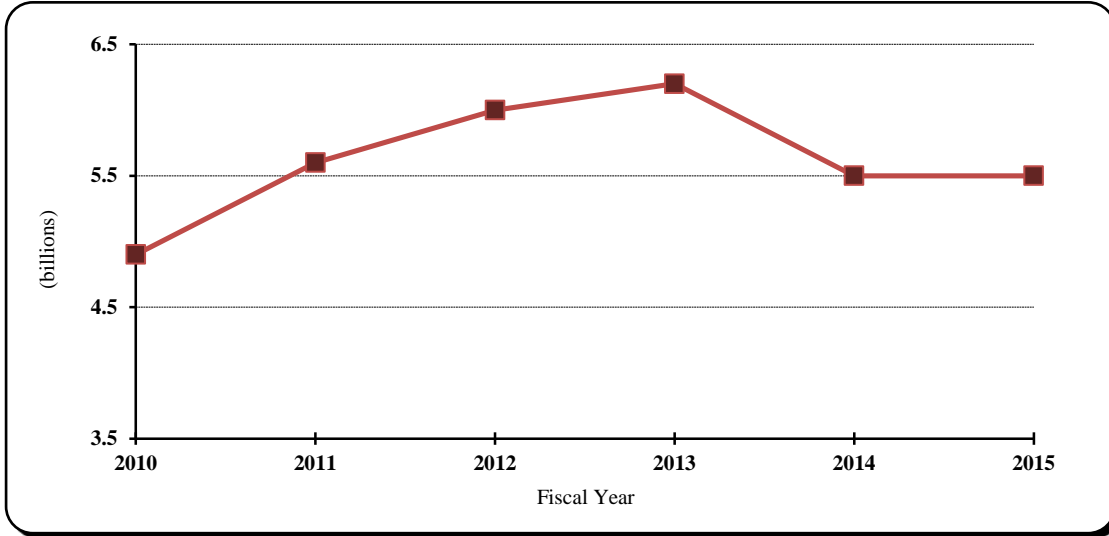
<u>Fund</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2015</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2015</u> <u>Percent</u> <u>Total</u>
State General Fund	\$5,456,042,771	\$5,526,841,954	1.3%	64.7%
All Highway Funds	\$985,396,672	\$1,019,927,759	3.5%	11.9%
All Refund Funds	\$632,952,727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

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

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

Collections by Department of Revenue

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



General Fund Collections by Source

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

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

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

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

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