

# **STATE OF KANSAS**



**FISCAL YEAR ENDING  
JUNE 30, 2017**

# DEPARTMENT OFFICIALS

## JANUARY 2018

Samuel M. Williams  
Secretary of Revenue

### **SECRETARIAT STAFF**

#### **Office of Financial Management**

Kris Holm, Director

#### **Legal Services**

David Clauser, General Counsel

##### **Tax Policy**

David Clauser, General Counsel

##### **Audit Services**

Kim Stewart, Audit Administrator

##### **Office of Special Investigations**

Jerome Gorman, Director

#### **Office of Research and Analysis**

Kathleen Smith, Director

#### **Information Services**

Jon Payne, Chief Information Officer

#### **Chief of Staff**

Matt Billingsley

#### **Public Information Officer**

Rachel Whitten

### **DIVISIONS AND SUPPORTING BUREAUS**

#### **Division of Alcoholic Beverage Control**

Debbi Beavers, Director

Bart Branyon, Chief Enforcement Officer

Audra Shughart, Licensing Manager

#### **Division of Tax Operations**

David Clauser, Director

##### **Channel Management**

Troy Ledbetter, Chief Channel Management Officer

##### **Customer Relations**

Andy Alkire, Chief Customer Relations Officer

##### **Revenue Recovery**

Dedra Platt, 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**

David Harper, Director

Deann Williams, Deputy Director

##### **Vehicle Services Managers**

LeeAnn Phelps, Titles & Registrations, Dealers Licensing and E-Lien

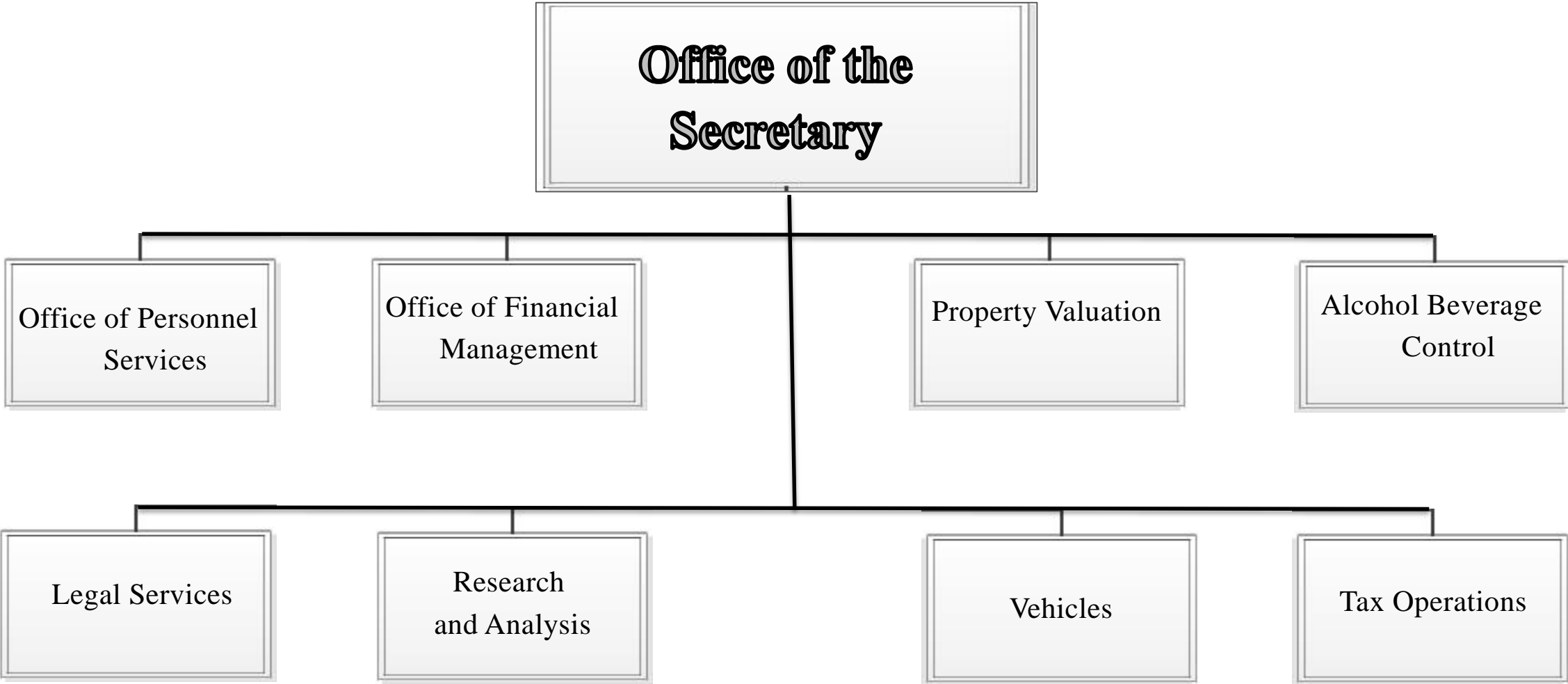
##### **Driver Services Managers**

Breana Berroth, Driver Licensing

Kent Selk, Driver Licensing and CDL

Jodie Soldan, Driver Solutions

**Kansas Department of Revenue  
Organization Chart  
Fiscal Year 2018**



## 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- 3621
Secretary of Revenue's Office	(785) 296- 3042	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- 3081	Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 368- 8222
		Tax Appeals Section	(785) 296- 2388
		Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
		Vehicle MSRP amd Class Codes	(785) 368- 8384
Department Regional Offices Telephone Numbers:		Vehicle Rental Excise Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 631- 0296	Vehicle Titles and Registration	(785) 296- 3621
Wichita Audit Office	(316) 337- 6163	Water Protection Fee	(785) 368- 8222
Wichita Collections Office	(316) 337- 6153	Withholding Tax	(785) 368- 8222
Wichita Assistance Center	(316) 337- 6140		

### FAX Numbers:

Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Twin Lakes	(316) 821- 9921
Audit Services	(785) 296- 0531	Driver Medical Review	(785) 296- 5857
Commercial Motor Veh Office (CMVO)	(785) 296- 6548	Human Resources	(785) 296- 1107
Commercial Vehicle Central Permit	(785) 296- 6558	Kansas City Metropolitan Asssistance Center	(913) 631- 6215
Customer Relations-Business Segment	(785) 296- 2073	Mineral Tax/Motor Fuel Tax	(785) 296- 4993
Customer Relations-Liquor/Misc Tax	(785) 291- 4993	Policy and Research	(785) 296- 7928
Customer Relations-Corporate	(785) 296- 2644	Property Valuation Division	(785) 296- 2320
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Secretary of Revenue & Secretariat	(785) 368- 8392
Customer Relations-Motor Fuel	(785) 296- 4993	Taxation, Director's Office	(785) 296- 2703
Customer Relations-Wage Earner	(785) 296- 8989	Taxpayer Assistance	(785) 291- 3614
Driver Solutions	(785) 296- 6851	Titles and Registration	(785) 296- 2383
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
Driver License: Topeka, Burlingame	(785) 296- 8277		

## Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2017

	<b>Beer Per Gallon</b>	<b>Wine Per Gallon</b>	<b>Cigarette Per Pack</b>	<b>Motor Fuel (Gasoline) Per Gallon</b>
Colorado	\$0.08	\$0.28	\$0.84	\$0.2200
Iowa	\$0.19	\$1.75	\$1.36	\$0.3070
<b>Kansas</b>	<b>\$0.18</b>	<b>\$0.30</b>	<b>\$1.29</b>	<b>\$0.2503</b>
Missouri	\$0.06	\$0.42	\$0.17	\$0.1730
Nebraska	\$0.31	\$0.95	\$0.64	\$0.2820
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.1700

*Note: In Missouri, cities and counties may impose an additional tax on a pack of cigarettes.*

Source: Federation of Tax Administrators January 2017

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	2014-15 <u>% change</u>	Descending Rank <u>2014</u>	Rank <u>2015</u>
Colorado	\$42,955	\$45,089	\$46,824	\$49,952	\$51,876	3.9%	1	1
Iowa	\$40,857	\$42,580	\$43,189	\$44,315	\$45,748	3.2%	5	4
Kansas	\$42,521	\$44,811	\$45,867	\$46,568	\$46,994	0.9%	3	3
Missouri	\$38,117	\$39,851	\$39,854	\$41,122	\$42,381	3.1%	6	6
Nebraska	\$44,866	\$46,066	\$45,876	\$48,419	\$49,567	2.4%	2	2
Oklahoma	\$38,459	\$41,098	\$42,684	\$45,186	\$43,965	-2.7%	4	5
United States	\$42,461	\$44,282	\$44,493	\$46,494	\$48,451	4.2%		

### Per Capita Disposable Personal Income

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	2014-15 <u>% change</u>	Descending Rank <u>2014</u>	Rank <u>2015</u>
Colorado	\$37,867	\$39,838	\$41,098	\$43,742	\$45,268	3.5%	1	1
Iowa	\$36,869	\$38,326	\$38,676	\$39,694	\$40,829	2.9%	5	4
Kansas	\$38,237	\$40,424	\$41,140	\$41,760	\$42,099	0.8%	3	3
Missouri	\$34,350	\$35,958	\$35,616	\$36,686	\$37,576	2.4%	6	6
Nebraska	\$40,729	\$41,599	\$41,110	\$43,329	\$44,359	2.4%	2	2
Oklahoma	\$34,824	\$37,298	\$38,623	\$40,922	\$39,709	-3.0%	4	5
United States	\$37,803	\$39,473	\$39,192	\$40,894	\$42,417	3.7%		

### Disposable Personal Income as Percent of Personal Income

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Colorado	88.2%	88.4%	87.8%	87.6%	87.3%
Iowa	90.2%	90.0%	89.6%	89.6%	89.2%
Kansas	89.9%	90.2%	89.7%	89.7%	89.6%
Missouri	90.1%	90.2%	89.4%	89.2%	88.7%
Nebraska	90.8%	90.3%	89.6%	89.5%	89.5%
Oklahoma	90.5%	90.8%	90.5%	90.6%	90.3%
United States	89.0%	89.1%	88.1%	88.0%	87.5%

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, [www.bea.gov](http://www.bea.gov)

## Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2015

	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-----		\$4,000	\$8,000	\$4,000	na	na
Iowa	0.36%-8.98%	9	\$1,539	\$69,255	\$40 <sup>a</sup>	\$80 <sup>a</sup>	\$40 <sup>a</sup>	\$1,950 <sup>d</sup>	\$4,810 <sup>d</sup>
<b>Kansas</b>	<b>2.7%-4.6%</b>	<b>2</b>	\$15,000 <sup>b</sup>		\$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	\$6,300	\$12,600
Nebraska	2.46%-6.84%	4	\$3,050 <sup>b</sup>	\$39,460 <sup>b</sup>	\$130 <sup>a</sup>	\$260 <sup>a</sup>	\$130 <sup>a</sup>	\$5,800	\$11,600
Oklahoma	0.5%-5.25%	7	\$1,000 <sup>c</sup>	\$8,701 <sup>c</sup>	\$1,000	\$2,000	\$1,000	\$5,950 <sup>c</sup>	\$11,900 <sup>c</sup>

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, 2016.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA definitions	See Iowa Code §422.32(1)(b)	Income from transactions and activities in the regular course of trade or business	Abides by MTC and MO regulations	No definition	NA
Tax Base nonbusiness income	UDITPA definitions	See Iowa Code §422.32(1)(i)	Any income other than business income.	Any income other than business income.	No definition	NA
Is there a minimum tax?	No	Yes	No	No	No	No
Does state computation of taxable net income start with an amount from Federal Form 1120?	Yes, starts with taxable income after special deductions.	Yes, the federal net operating loss deduction (Line 29(a)) is not deductible on the Iowa return.	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income before NOL and special deductions (Line 28).
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	Normal tax at 4%; 3% surcharge on income > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2017 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, 2016.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	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	<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 <u>Quarterly:</u> Tax due=\$120 and \$6,000/yr <u>Annually:</u> Tax Liability<\$120/yr	<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	<u>Monthly:</u> Tax Liability>=\$500 sales tax/mo <u>Quarterly:</u> Tax Liability <\$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 <a href="http://www.colorado.gov/cms/forms/dor-tax/dtr1002pdf">http://www.colorado.gov/cms/forms/dor-tax/dtr1002pdf</a>	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: 2017 Multistate Corporate Tax Guide, Volume II

# Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

<b>Bingo Tax</b>						
Bingo faces	\$0.002					
Bingo instant (pull-tabs)	1.00%					
Bingo cards	3.00%					<i>new statutes eff 7/1/15: 75-5176</i>
<b>Car Line Tax/gross earnings</b>	2.5%					79-907
<b>Cigarette Tax</b>	<i>eff. 7/1/15</i> Package of 20 - \$1.29; Package of 25 - \$1.61					79-3310
	<i>eff. 7/1/17</i> \$0.05 per milliliter of consumable material for electronic cigarettes					79-3399
<b>Corporation Tax</b>	total taxable income @	4.00%	plus	3.00% surtax on taxable income over \$50,000	7.000%	79-32,110
				(TY 11 and thereafter)		
<b>Drycleaning</b>						
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
<b>Drug Stamp Tax</b>						79-5202
<b>Marijuana:</b>			<b>Controlled Substance:</b>			
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					
<b>Environ. Fee/gallon petroleum product</b>						
	\$0.01	each of two funds has maximum and minimum limits				65-34,117
<b>Individual Income Tax</b>	<b>Tax Years 15-16</b>	<b>Tax Year 17</b>				<b>Tax Year 18</b>
						79-32,110
Tax Rates, Resident, married, joint		Tax Rates, Resident, married, joint		Tax Rates, Resident, married, joint		
taxable income =< \$30,000 @ 2.7%		taxable income =< \$30,000 @ 2.9%		taxable income =< \$30,000 @ 3.1%		
taxable income > \$30,000 @ \$810 + 4.6% > \$30,000		taxable income > \$30,000 but =< \$60,000 @ \$870 + 4.9% > \$30,000		taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000		
		taxable income > \$60,000 \$2,340 + 5.2% > \$60,000		taxable income > \$60,000 \$2,505 + 5.7% > \$60,000		
Tax Rates, Resident, others		Tax Rates, Resident, others		Tax Rates, Resident, others		
taxable income =< \$15,000 @ 2.7%		taxable income =< \$15,000 @ 2.9%		taxable income =< \$15,000 @ 3.1%		
taxable income > \$15,000 @ \$405 + 4.6% > \$15,000		taxable income > \$15,000 but =< \$30,000 @ \$435 + 4.9% > \$15,000		taxable income . \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000		
		taxable income > \$30,000 \$1,170 + 5.2% > \$30,000		taxable income > \$30,000 \$1,252.50 + 5.7% > \$30,000		
<b>Liquor Gallonage Tax</b>						
Strong Beer and CMB/gallon	\$0.18					41-501
Alcohol & Sprits/gallon	\$2.50					41-501
Light Wine/gallon	\$0.30					41-501
Fortified Wine/gallon	\$0.75					41-501
<b>Liquor Excise Tax (Drinking Establishments)</b>	10.00%	Gross receipts		79-41a02		
<b>Liquor Enforcement (Liquor Stores)</b>	8.00%	Gross receipts		79-4101		
<b>Mineral Tax</b>						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					
<b>Motor Fuel Tax/per Gallon</b>						
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	<i>eff. 7/1/2006</i>	79-34,118
<b>Oil Inspection Fee/barrel (50 gallons)</b>	\$0.015/barrel					55-426
<b>Prepaid Wireless 911 Fee</b>	1.06% per retail transaction					75-5133
<b>Privilege Tax</b>						
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
<b>Property Tax (State levy) Assessed Valuation</b>			1.5 mills			76-6b01
State School District Finance Levy			20 mills			76-6b02
<b>Sales and Use Tax</b>						
State Retailers Sales Tax	6.5%	eff July 1, 2015				79-3603
State Compensating Use Taxes	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
<b>Sand Royalty/per ton</b>	\$0.15/ton					70a-102
<b>Tire Tax/per tire (New Tires)</b>	\$0.25					65-3424
<b>Tobacco Tax (wholesale price)</b>	10.00%					79-3371
<b>Vehicle Rental Excise Tax/gross receipts</b>	3.5%	for rentals not exceeding 28 days				79-5117
<b>Water Protection Fee/1,000 gallons</b>	\$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.)						
<b>Clean Drinking Water Fee/1,000 gallons</b>	\$0.030					82a-2101

**FY 2017 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)
<b>Bingo Enforcement Tax</b>	*	State Charitable Gaming Reg Fund	*	*	*	75-5182
<b>Raffle License Fee</b>	*	State Charitable Gaming Reg Fund	*	*	*	75-5175, 5182
<b>Cigarette &amp; Tobacco Taxes</b>	*	State General Fund	*	*	*	79-3387
<b>Commercial Vehicle Fee</b>	*	State General Fund	*	*	*	8-143m
(Property Tax)	*	then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425i
<b>Corporate Income</b>	*	State General Fund	*	*	*	79-32,105
<b>Drug Stamp Tax</b>	*	State General Fund	*	*	*	79-5211
*	*	then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
<b>Drycleaning Envir Surcharge</b>	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
<b>Drycleaning Solvent Fees</b>	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
<b>Environmental Assurance Fee</b>	*	Above and Below Ground Petroleum Storage Tank Release Trust Funds	*	*	*	65-34,114
<b>Individual Income</b>	*	State General Fund	*	*	*	79-32,105
*	*	then Eff July 1, 2012, 2% of withholding goes to the Job Creation Program Fund	*	*	*	74-50,107
<b>Liquor Gallonage Tax (d)</b>	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			*	41-501
*	balance	State General Fund	*	*	*	41-501
<b>Liquor Enforcement Tax</b>		State General Fund	*	*	*	79-4108
<b>Liquor Excise Tax</b>	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
<b>Minerals (Severance) Tax</b>	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 12.41%-distribution made in October)				79-4227
*	7%	Co Min Prod Tax Fund	*	*	1st of Dec, March, June, Sept	79-4227
<b>Oil Inspection Fee</b>	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)
<b>Motor Fuel Taxes</b>	\$875 thousand/qrtr	Ks Qualified Alcohol Producers' Incentive Fund		*	1st of Oct, Jan, April, July	79-34,161
*	\$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
<b>Motor Vehicle Property Tax</b>		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
<b>Motor Veh Rental Excise Tax</b>	*	Rental Motor Vehicle Excise Tax Fund		*	*	79-5117
*	*	then	100%	treasurer of county where collected	30th of June, Nov	79-5117
<b>Prepaid Wireless 911 Fee</b>	*	Local Collection Point Admin	*	*	*	12-5374
<b>Privilege Tax</b>	*	State General Fund	*	*	*	79-1112
<b>Property Tax (Statewide</b>	1 mill	Educational Building Fund	*	*	*	76-6b01, 76-6b02
Assessed Value)	.5 mill	Institutional Building Fund	*	*	*	76-6b04
<b>Private Car Line Tax</b>		Car Company Tax Fund	*	*	*	79-917
		then		State General Fund	four months after deposit to CCTF	79-917
<b>Sand Royalty</b>		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 2017 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)		*	FY16: 83.774%	FY17: 83.846%	State General Fund	79-3620, 3710
*		*	FY16: 16.226%	FY17: 16.154%	State Highway Fund	79-3620, 3710
Tires Excise Tax (New Tires)		Waste Tire Management Fund	*	*	*	65-3424
*		*	*	*	*	65-3424
Transient Guest	98%	Co/Ci 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	*	*	*	82a-2101
	4.7%	State Highway Fund	*	*	*	82a-2101
Vehicle Title and		County Treasurers	*	*	*	8-145, 8-145d
Registration Fees		then remainder to State Highway Fund <sup>(b)</sup>			*	8-145, 8-145d
Vehicle Dealers	50%	Dealers and Mfgr Fee Fund	*	*	*	8-2425
Full-Privilege Plates	50%	County Treasurer Veh Lic Fee Fund	*	*	*	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 Alternatives to Detention Fund	17% Driving Under Influence Fund	*	*		8-241
Failure to Comply Reinstatement Fee (collected by court)	42.37% Vehicle Operating Fund	*	*	*		8-2110
	31.78% Alcohol Intoxication Program	*	*	*		8-2110
	15.26% Nonjudicial Sal Adj Fund	*	*	*		8-2110
	10.59% Juvenile Alternatives to Detention Fund	*	*	*		8-2110
DUI License Modification Fee	\$100,000 Vehicle Operating Fund	*	*	*		8-1015
	* then remainder to Community Corr Superv Fund		*	*		8-1015

Notes:

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

(b) County treasurer, Div of Veh or contractor deposits \$.75 of each license app; \$2 of each title app; \$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). \$3.50 per title credited to Kansas Highway Patrol Motor Vehicle Fund and \$3.00 per title credited to VIPS/CAMA Technology Hardware Fund KSA 8-145d(1); Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional \$3.00 fee. This fee shall be retained by the contractor or county treasurer who processed the application. K.S.A. 8-145d(2); \$3.50 per reassignment form fee credited to Kansas Highway patrol Motor Vehicle Fund and \$3.00 per title credited to VIPS/CAMA Technology Hardware Fund K.S.A. 8-145d(3); after January 1, 2013, the \$4 vehicles modernization surcharge credited to State Highway Fund. KSA 145-d(4); \$2.00 surcharge for each registered vehicle credited to Kansas Highway Patrol staffing and training fund K.S.A. 8-145d(5); \$1.25 surcharge for each registered vehicle credited to law enforcement training center fund K.S.A. 8-145d(6); fees collected in K.S.A. 8-135 and 8-145 that are collected by the div for commercial motor vehicles or vehicles that are part of a commercial fleet, shall be remitted to the state treasurer, who shall credit such amounts to the commercial vehicle admin fund K.S.A. 8-145d(7).

(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.

	Individual Income		Sales	Sales	Vehicle	Vehicle	Real/Personal	Real/Personal
	Individual Income	Tax Liability	Tax	Tax	Property	Property	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	(Per cap)	(Per cap)	(Per cap)	(Per cap)
<u>County</u>	<u>TY 15</u>	<u>TY 15</u>	<u>FY 17</u>	<u>FY 17</u>	<u>TY 16</u>	<u>TY 16</u>	<u>TY 16</u>	<u>TY 16</u>
Allen	\$5,395,553	\$424	\$9,759,390	\$768	\$1,932,402	\$152	\$21,814,213	\$1,716
Anderson	\$3,467,977	\$444	\$4,509,684	\$576	\$1,083,156	\$138	\$14,956,443	\$1,911
Atchison	\$6,188,921	\$377	\$10,254,446	\$626	\$1,969,440	\$120	\$21,780,377	\$1,330
Barber	\$2,180,785	\$452	\$3,954,329	\$844	\$669,361	\$143	\$15,868,117	\$3,385
Barton	\$12,749,934	\$470	\$27,646,554	\$1,033	\$4,551,699	\$170	\$41,954,647	\$1,567
Bourbon	\$4,543,439	\$309	\$9,642,067	\$660	\$1,900,552	\$130	\$17,660,259	\$1,208
Brown	\$3,337,386	\$341	\$7,278,276	\$752	\$1,011,793	\$104	\$17,962,946	\$1,855
Butler	\$49,696,299	\$745	\$44,337,348	\$662	\$10,022,515	\$150	\$102,568,692	\$1,530
Chase	\$1,005,647	\$375	\$1,290,381	\$483	\$368,492	\$138	\$6,311,546	\$2,365
Chautauqua	\$1,054,694	\$310	\$1,350,676	\$400	\$568,210	\$168	\$5,760,826	\$1,707
Cherokee	\$4,557,529	\$222	\$7,697,412	\$380	\$1,993,790	\$98	\$19,239,971	\$950
Cheyenne	\$1,106,270	\$413	\$1,419,364	\$533	\$595,571	\$224	\$7,300,832	\$2,744
Clark	\$1,003,865	\$479	\$1,959,304	\$946	\$485,802	\$234	\$8,091,682	\$3,905
Clay	\$3,541,077	\$424	\$5,496,640	\$675	\$1,307,745	\$161	\$15,637,036	\$1,920
Cloud	\$3,334,863	\$362	\$8,132,127	\$889	\$1,432,816	\$157	\$17,516,586	\$1,914
Coffey	\$5,487,219	\$654	\$5,794,109	\$687	\$885,029	\$105	\$46,885,263	\$5,560
Comanche	\$639,388	\$347	\$1,371,930	\$737	\$297,475	\$160	\$5,623,608	\$3,020
Cowley	\$13,956,582	\$390	\$23,008,799	\$644	\$4,687,464	\$131	\$41,320,956	\$1,156
Crawford	\$14,425,712	\$368	\$29,970,406	\$765	\$4,121,330	\$105	\$34,521,562	\$881
Decatur	\$1,089,481	\$372	\$1,433,602	\$506	\$493,063	\$174	\$7,758,493	\$2,740
Dickinson	\$8,526,693	\$442	\$11,946,445	\$627	\$2,422,869	\$127	\$28,663,427	\$1,504
Doniphan	\$2,072,646	\$266	\$2,884,883	\$376	\$894,835	\$117	\$15,103,516	\$1,971
Douglas	\$63,935,353	\$542	\$106,660,589	\$893	\$12,627,228	\$106	\$163,455,270	\$1,369
Edwards	\$1,448,677	\$488	\$1,507,469	\$513	\$611,772	\$208	\$8,494,897	\$2,891
Elk	\$1,007,486	\$387	\$1,223,455	\$480	\$421,072	\$165	\$4,610,998	\$1,810
Ellis	\$15,794,332	\$544	\$38,425,405	\$1,330	\$3,014,018	\$104	\$38,786,149	\$1,342
Ellsworth	\$3,065,563	\$483	\$3,603,944	\$570	\$752,567	\$119	\$12,720,656	\$2,010
Finney	\$16,303,594	\$439	\$46,697,680	\$1,272	\$4,279,111	\$117	\$59,951,595	\$1,633
Ford	\$12,636,295	\$366	\$33,851,274	\$996	\$4,689,331	\$138	\$51,056,948	\$1,503
Franklin	\$12,283,348	\$480	\$18,511,772	\$724	\$3,486,096	\$136	\$34,148,386	\$1,336
Geary	\$7,439,402	\$201	\$25,246,064	\$709	\$2,951,607	\$83	\$37,885,436	\$1,065
Gove	\$1,111,803	\$421	\$2,639,334	\$1,019	\$464,505	\$179	\$9,527,567	\$3,680
Graham	\$1,078,478	\$416	\$2,012,283	\$785	\$387,459	\$151	\$8,585,361	\$3,348
Grant	\$3,713,795	\$480	\$4,967,809	\$650	\$905,487	\$118	\$14,002,620	\$1,831
Gray	\$3,256,801	\$531	\$3,583,498	\$594	\$1,046,888	\$173	\$12,763,398	\$2,115
Greeley	\$665,677	\$501	\$915,152	\$706	\$377,607	\$291	\$6,249,691	\$4,822
Greenwood	\$3,160,987	\$506	\$2,886,273	\$469	\$1,014,397	\$165	\$10,622,434	\$1,727
Hamilton	\$787,707	\$318	\$1,679,911	\$662	\$547,848	\$216	\$7,809,444	\$3,079
Harper	\$2,217,618	\$381	\$4,151,997	\$730	\$837,391	\$147	\$16,679,474	\$2,934
Harvey	\$20,987,589	\$598	\$24,562,978	\$704	\$4,081,827	\$117	\$42,478,311	\$1,217
Haskell	\$1,982,976	\$488	\$3,086,404	\$770	\$460,320	\$115	\$16,544,370	\$4,130
Hodgeman	\$918,356	\$485	\$783,033	\$419	\$359,221	\$192	\$7,008,507	\$3,748
Jackson	\$6,523,856	\$489	\$6,818,050	\$513	\$1,699,462	\$128	\$16,495,366	\$1,241
Jefferson	\$10,575,121	\$559	\$6,442,200	\$341	\$2,691,779	\$142	\$23,562,200	\$1,247
Jewell	\$954,867	\$322	\$1,077,063	\$371	\$603,961	\$208	\$8,794,869	\$3,032
Johnson	\$538,650,735	\$928	\$717,231,570	\$1,227	\$92,564,251	\$158	\$1,128,407,515	\$1,931
Kearny	\$1,964,768	\$497	\$1,756,911	\$449	\$564,457	\$144	\$15,402,209	\$3,932
Kingman	\$3,612,645	\$470	\$4,525,916	\$606	\$1,295,694	\$174	\$15,904,943	\$2,130
Kiowa	\$1,089,314	\$425	\$1,478,370	\$595	\$388,159	\$156	\$11,386,226	\$4,586
Labette	\$7,559,159	\$363	\$12,868,061	\$629	\$2,993,680	\$146	\$23,947,911	\$1,171
Lane	\$935,304	\$560	\$1,045,491	\$639	\$359,844	\$220	\$7,909,072	\$4,834
Leavenworth	\$32,818,965	\$414	\$41,815,944	\$521	\$9,073,169	\$113	\$80,018,369	\$998
Lincoln	\$1,145,341	\$369	\$1,224,723	\$399	\$492,401	\$160	\$8,973,323	\$2,920
Linn	\$4,045,769	\$424	\$5,033,641	\$527	\$1,222,949	\$128	\$27,492,936	\$2,876
Logan	\$1,283,941	\$454	\$2,460,872	\$869	\$466,839	\$165	\$8,681,779	\$3,067
Lyon	\$13,653,387	\$410	\$28,015,701	\$836	\$3,585,218	\$107	\$44,121,310	\$1,317
Marion	\$4,873,736	\$403	\$5,487,205	\$453	\$1,626,313	\$134	\$19,895,256	\$1,643

# 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.

	Individual Income		Sales		Vehicle		Real/Personal	
	Individual Income	Tax Liability	Sales	Sales	Vehicle	Property	Real/Personal	Property
	Tax Liability	(Per cap)	Tax	Tax	Property	(Per cap)	Property	(Per cap)
<u>County</u>	<u>TY 15</u>	<u>TY 15</u>	<u>FY 17</u>	<u>FY 17</u>	<u>TY 16</u>	<u>TY 16</u>	<u>TY 16</u>	<u>TY 16</u>
Marshall	\$5,369,618	\$540	\$8,451,015	\$859	\$1,444,885	\$147	\$21,464,981	\$2,182
McPherson	\$17,602,698	\$608	\$26,879,734	\$933	\$3,599,242	\$125	\$48,885,432	\$1,697
Meade	\$1,807,777	\$418	\$2,492,342	\$591	\$608,040	\$144	\$14,418,779	\$3,420
Miami	\$17,839,800	\$548	\$20,948,666	\$636	\$4,698,980	\$143	\$48,315,822	\$1,466
Mitchell	\$3,163,559	\$504	\$5,953,082	\$954	\$1,331,442	\$213	\$14,100,396	\$2,259
Montgomery	\$12,330,292	\$370	\$23,326,763	\$712	\$3,867,339	\$118	\$53,330,214	\$1,629
Morris	\$2,370,447	\$420	\$3,106,624	\$557	\$798,464	\$143	\$10,937,507	\$1,963
Morton	\$1,320,642	\$439	\$1,744,188	\$612	\$337,464	\$118	\$10,629,532	\$3,732
Nemaha	\$6,306,658	\$617	\$7,800,824	\$762	\$1,391,439	\$136	\$18,007,531	\$1,758
Neosho	\$5,750,731	\$352	\$12,647,836	\$783	\$2,554,509	\$158	\$22,050,197	\$1,366
Ness	\$1,425,534	\$474	\$2,401,728	\$811	\$505,842	\$171	\$10,893,873	\$3,678
Norton	\$2,250,876	\$406	\$3,525,165	\$642	\$797,172	\$145	\$9,871,217	\$1,797
Osage	\$7,732,780	\$488	\$5,379,499	\$340	\$2,195,601	\$139	\$21,088,002	\$1,331
Osborne	\$1,322,287	\$359	\$2,420,890	\$665	\$664,823	\$183	\$8,953,519	\$2,458
Ottawa	\$2,743,600	\$459	\$2,122,987	\$359	\$1,055,843	\$178	\$12,458,534	\$2,104
Pawnee	\$2,521,457	\$369	\$3,787,803	\$562	\$990,452	\$147	\$12,870,344	\$1,909
Phillips	\$2,365,391	\$436	\$3,435,312	\$633	\$854,529	\$157	\$9,525,048	\$1,755
Pottawatomie	\$13,069,754	\$561	\$31,554,616	\$1,334	\$2,117,789	\$90	\$50,693,370	\$2,142
Pratt	\$4,747,234	\$490	\$10,647,488	\$1,111	\$1,513,214	\$158	\$25,183,547	\$2,628
Rawlins	\$1,037,847	\$414	\$1,363,626	\$535	\$384,329	\$151	\$7,306,267	\$2,866
Reno	\$29,422,537	\$462	\$56,038,234	\$886	\$8,781,258	\$139	\$92,280,409	\$1,460
Republic	\$1,824,185	\$386	\$2,994,224	\$637	\$946,014	\$201	\$11,769,838	\$2,505
Rice	\$4,381,053	\$439	\$5,623,717	\$572	\$1,245,318	\$127	\$19,688,932	\$2,003
Riley	\$29,120,620	\$387	\$54,440,827	\$742	\$5,844,432	\$80	\$85,692,345	\$1,168
Rooks	\$2,198,866	\$425	\$3,662,546	\$722	\$748,018	\$147	\$12,250,651	\$2,413
Rush	\$1,381,110	\$441	\$1,327,816	\$434	\$519,356	\$170	\$8,068,333	\$2,638
Russell	\$2,989,804	\$425	\$4,745,237	\$679	\$1,119,081	\$160	\$15,330,730	\$2,194
Saline	\$28,386,960	\$510	\$68,148,006	\$1,236	\$6,599,137	\$120	\$69,954,751	\$1,269
Scott	\$2,821,660	\$568	\$4,495,217	\$893	\$1,011,005	\$201	\$12,927,233	\$2,569
Sedgwick	\$289,393,444	\$566	\$547,306,838	\$1,069	\$58,673,777	\$115	\$546,648,750	\$1,068
Seward	\$7,650,325	\$330	\$22,342,279	\$984	\$2,808,928	\$124	\$39,015,763	\$1,718
Shawnee	\$96,712,941	\$541	\$179,631,326	\$1,008	\$24,268,840	\$136	\$239,946,703	\$1,347
Sheridan	\$1,093,039	\$435	\$1,918,930	\$765	\$551,777	\$220	\$8,095,186	\$3,226
Sherman	\$2,458,755	\$411	\$7,164,464	\$1,201	\$876,895	\$147	\$12,112,527	\$2,031
Smith	\$1,344,328	\$363	\$2,219,338	\$611	\$829,920	\$229	\$10,236,776	\$2,818
Stafford	\$1,917,946	\$453	\$2,087,115	\$496	\$648,671	\$154	\$11,494,053	\$2,731
Stanton	\$1,170,588	\$565	\$1,253,117	\$608	\$521,958	\$253	\$9,067,480	\$4,397
Stevens	\$2,856,322	\$492	\$3,777,883	\$677	\$793,828	\$142	\$16,659,670	\$2,983
Sumner	\$9,692,147	\$412	\$12,535,738	\$539	\$3,035,524	\$130	\$38,100,162	\$1,637
Thomas	\$3,918,355	\$496	\$11,385,598	\$1,443	\$1,553,637	\$197	\$19,839,030	\$2,514
Trego	\$1,338,517	\$457	\$2,371,841	\$826	\$457,393	\$159	\$8,706,514	\$3,032
Wabaunsee	\$3,405,741	\$490	\$2,557,983	\$371	\$1,030,623	\$150	\$12,097,018	\$1,755
Wallace	\$708,518	\$467	\$930,780	\$622	\$315,891	\$211	\$7,330,930	\$4,897
Washington	\$2,594,464	\$463	\$2,792,295	\$503	\$946,812	\$171	\$13,870,943	\$2,501
Wichita	\$3,084,378	\$1,430	\$1,484,859	\$703	\$503,435	\$238	\$7,431,360	\$3,519
Wilson	\$3,154,379	\$356	\$4,116,856	\$472	\$1,036,551	\$119	\$12,596,414	\$1,444
Woodson	\$1,112,264	\$357	\$1,329,685	\$420	\$532,527	\$168	\$5,987,793	\$1,892
Wyandotte	<u>\$41,196,770</u>	\$252	<u>\$142,046,201</u>	\$867	<u>\$20,398,563</u>	\$125	<u>\$209,906,493</u>	\$1,281
Total	\$1,855,241,721	\$637	\$2,716,135,350	\$931	\$384,949,905	\$132	\$4,506,766,698	\$1,550

## **Selected 2017 Enacted Kansas Legislation**

### **Administrative**

Senate Bill 96 authorizes the Secretary of Revenue to require Kansas Department of Revenue employees and applicants to be fingerprinted and submit to a national criminal history record check for persons having access to federal tax information.

### **Cigarette Tax**

Senate Bill 202 approves and adopts by reference as state law the compact relating to cigarette and tobacco sales, taxation, and escrow collection between the Kickapoo Tribe in Kansas and the State of Kansas. In addition, the bill approves and adopts by reference as state law the compact relating to cigarette sales, taxation, and escrow collection between the Sac and Fox Nation of Missouri in Kansas and Nebraska and the State of Kansas.

House Bill 2230 delays the effective date and reduces the rate of the tax on electronic cigarettes. Under current law, a tax at the rate of \$0.20 per milliliter of consumable material in electronic cigarettes was imposed as of January 1, 2017. The bill delays the effective date of the tax to July 1, 2017, and reduces the rate to \$0.05 per milliliter.

The bill also makes a number of amendments to the Cigarette and Tobacco Products Act relating to definitions, licenses, and permits, bonds, suspension or revocation of licenses, tax stamps, redemption of stamps, records required of dealers, penalties, license fees, and administrative fines designed to keep Kansas in compliance with the Master Settlement Agreement (MSA).

### **Income Tax**

Senate Bill 19 amends the Tax Credit for Low Income Students Scholarship Program Act by amending the definition of “public school” within the Act to mean a school identified by Kansas State Board of Education (KSBE) as one of the lowest 100 performing schools with respect to student achievement. Additionally, the bill expands eligibility for the tax credit to individuals and places an annual cap of \$500,000 in contributions for any taxpayer for any tax year.

Senate Bill 30 makes a number of changes in the Kansas individual income tax structure.

The bill repeals, effective tax year 2017, the exemption for non-wage business income that has been in effect since tax year 2013.

It allows as an itemized deduction for individual income tax purposes 50% of medical expenses currently allowed under federal law for tax year 2018; 75% in tax year 2019; and 100% in tax year 2020 and thereafter. Itemized deductions for mortgage interest and property taxes paid, currently set at 50% of the federal allowable amounts, are increased to 75% for tax year 2019 and to 100% in tax year 2020.

A child and dependent care tax credit that had been repealed in 2012 is restored in stages. The credit is 12.5% of the allowable federal credit for tax year 2018, 18.75% for tax year 2019, and 25% for tax year 2020 and thereafter.

Starting in tax year 2018, the low-income exclusion threshold (below which any positive income tax liability is otherwise eliminated) is reduced from \$12,500 to \$5,000 for married filers and from \$5,000 to \$2,500 for single filers.

## **Selected 2017 Enacted Kansas Legislation**

Individual income tax rates are increased beginning in tax year 2017 utilizing a three-bracket system with rates of 2.9%, 4.9%, and 5.2%. For tax year 2018 and all years thereafter, a three-bracket system with rates of 3.1%, 5.25%, and 5.7% is used. Additional formulaic provisions that could have provided for rate reductions in certain future years based on growth in selected State General Fund (SGF) tax receipts are repealed.

House Bill 2212 changes the due date for filing certain annual withholding tax forms from the last day of February to January 31.

### **Liquor Tax**

Senate Bill 13 allows convenience stores, grocery stores, and drug stores who are licensed to sell Cereal Malt Beverage (CMB) with an alcohol weight of 3.2% or less to sell beer containing not more than 6.0% alcohol by volume. It also allows any person with a retailer's license to sell alcoholic liquor to sell CMB. Liquor retailers may sell other goods or services, provided the amount of nonalcoholic sales does not exceed 20% of the retailer's total gross sales (excluding the sales of lottery tickets, cigarettes, and other tobacco products). Liquor retailers continue to provide products for resale by bars, restaurants, clubs, and caterers. The bill repeals the prohibition placed on selling CMB next to alcoholic liquor. These changes are effective April 1, 2019.

House Bill 2277 allows a city or county to establish one or more common consumption areas by ordinance or resolution, designate the boundaries of any common consumption area, and prescribe the times during which alcoholic liquor may be consumed.

### **Privilege Tax**

Senate Bill 20 allows state-chartered banks to purchase tax credits for certain historic structure rehabilitation expenditures provided for in the Kansas Income Tax Act. The bill limits the amount of tax credits a state-chartered bank can hold at a given time to no more than 25% of the total sum of the bank's capital stock, surplus, undivided profits, 100% of the allowance for loan and lease loss, capital notes and debentures, and reserve for contingencies.

### **Property Tax**

Senate Bill 19 reauthorizes the statewide 20-mill school finance levy for school years 2017-2018 and 2018-2019. The first \$20,000 of assessed valuation of residential properties will continue to be exempt from this levy.

House Bill 2132 allows a port authority to sell, by a negotiated sale, real or personal property for less than the appraised value if the port authority declares that it is in the public interest due to the return of new jobs, capital investment, or increased tax revenue.

House Bill 2212 authorizes a property tax exemption for not more than 10 calendar years for certain land, buildings, and personal property owned by a redevelopment authority and located within a former federal enclave when such property is leased to a business and used exclusively for manufacturing, research and development, or warehousing purposes.

It also expands a list of certain types of tax-exempt property whose owners are not required to seek approval from the State Board of Tax Appeals to include property acquired by a land bank, recreational vehicles owned by full-time members of the military, and most property belonging to



## **Selected 2017 Enacted Kansas Legislation**

the federal government (other than any such federal property otherwise expressly declared by Congress to be subject to state and local taxation).

Additionally, the bill stipulates a property tax exemption for certain qualifying pipelines would not be applicable unless owners have filed an exemption request within two years of the date construction has commenced.

### **Sales Tax**

Senate Bill 30 makes several adjustments to statutory provisions in relation to Sales Tax Revenue (STAR) Bonds. The bill extends the sunset date for the STAR Bond Financing Act from July 1, 2017 to July 1, 2020. For the first year of that extension, there is a moratorium on the approval of new STAR Bond districts, but cities or counties with existing districts may continue to develop projects.

House Bill 2212 increases the threshold amounts for retailers to submit sales taxes to the Department of Revenue from \$80 to \$400 for annual filing, from \$3,200 to \$4,000 for quarterly filings, and from \$32,000 to \$40,000 for monthly filings. Amounts greater than \$40,000 would be filed on a prepaid monthly basis.

House Bill 2387 provides a sales tax exemption for all property and services purchased during 2017 or 2018 necessary to reconstruct, repair, or replace any fence used to enclose agricultural land that was damaged or destroyed by wildfires occurring in 2016 or 2017.

### **Motor Vehicle Legislation**

Senate Bill 74 enacts Joey's Law. The bill authorizes issuance of placards for use in a vehicle to persons who need assistance with cognition including but not limited to, persons with autism spectrum disorder. It also authorizes a decal to be affixed to a license plate in addition to a placard and placement of an indicator the person needs assistance with cognition on a driver's license or nondriver identification card issued by the Division of Vehicles.

Senate Bill 89 amends the law relating to the collection of certain vehicles title and registration fees and the remittance of such fees. It also increases fines for certain seat belt violations and directs related moneys to the Seat Belt Safety Fund created by the bill.

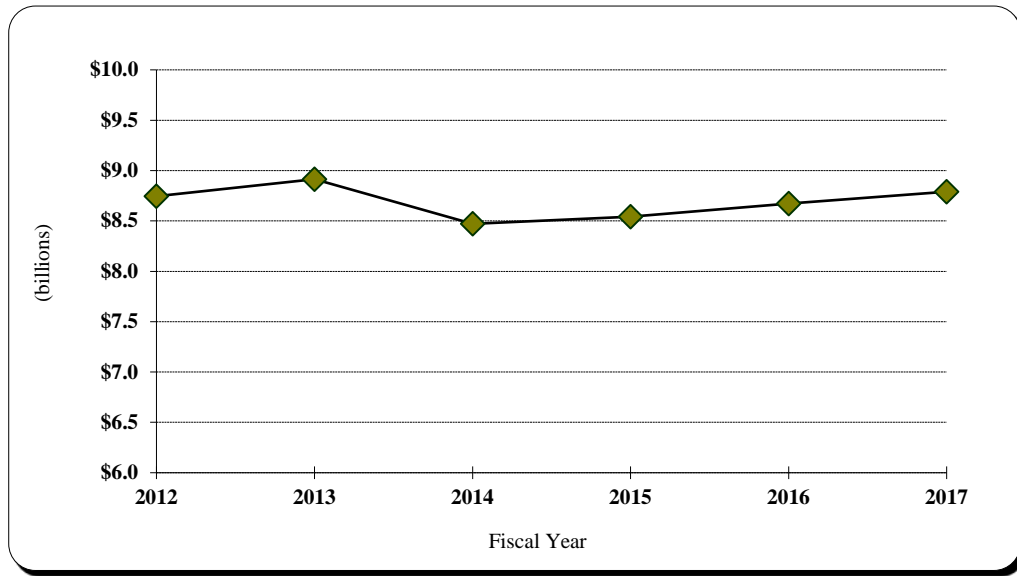
House Bill 2080 adds water district vehicles to the list of vehicles that can be permanently registered in the state. Current law provides for permanent registration of city, county, township, school district, community college, and technical college vehicles. Continuing law also states vehicles used for utility purposes are to be registered for a five-year period.

House Bill 2085 amends law regarding ignition interlock devices to require every person who has an ignition interlock device installed to complete the ignition interlock device program pursuant to rules and regulations adopted by the Secretary of Revenue.

House Bill 2174 authorizes Autism Awareness License Plates, Kansas 4-H Foundation License Plates, and decals for persons with disabilities.

## Total Department of Revenue Collections before Refunds

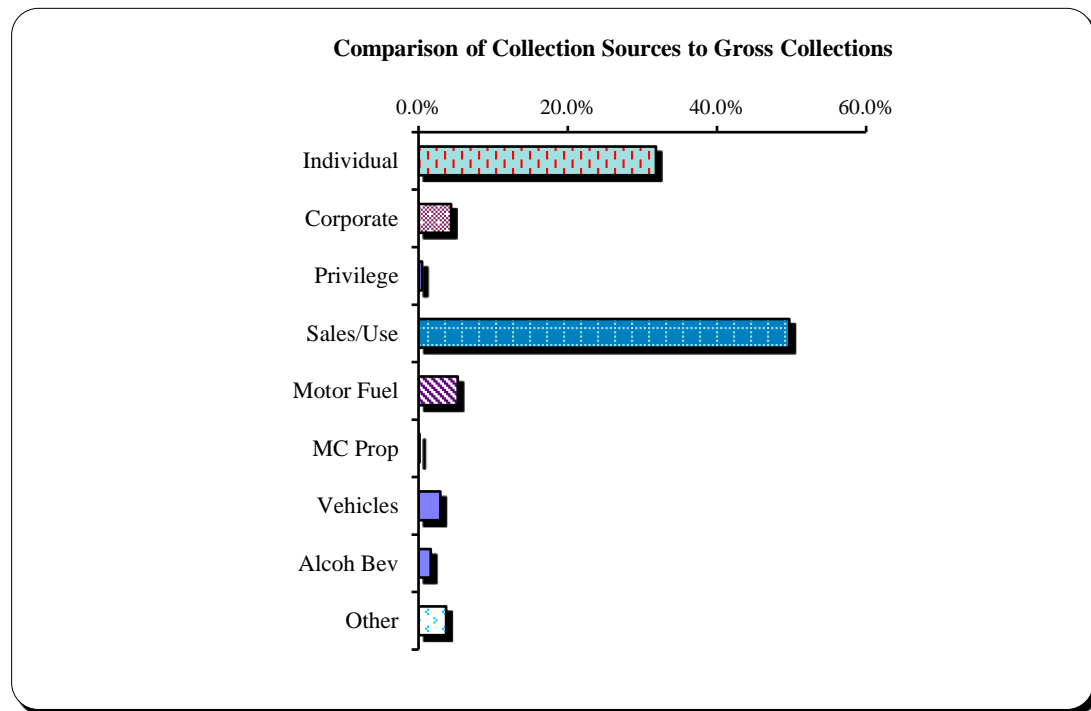
Total Department of Revenue Collections (before refunds) increased by 1.4% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
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%
2016	\$8,673,261,394	1.5%
2017	\$8,791,242,448	1.4%

## Gross Total Collections and by Source

Collections by Department of Revenue

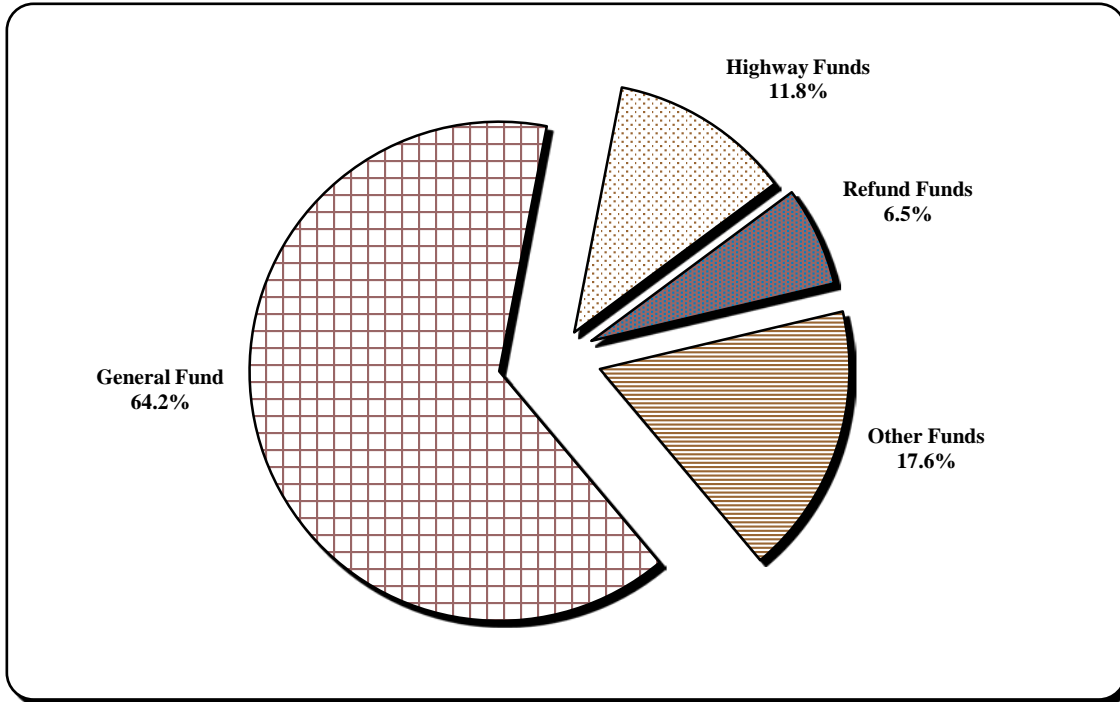


<u>Source</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2017</u>	<u>Percent Change</u>	<u>Percent of FY2017 Total</u>
Individual Income Taxes	\$2,760,839,835	\$2,797,851,523	1.3%	31.8%
Corporate Income Taxes	\$429,415,849	\$384,008,163	-10.6%	4.4%
Privilege Taxes	\$40,870,194	\$42,563,781	4.1%	0.5%
State and Local Sales and Use Taxes	\$4,235,289,271	\$4,369,667,492	3.2%	49.7%
Motor Fuel Taxes	\$454,541,649	\$462,115,871	1.7%	5.3%
Property Taxes: Commercial Vehicle Fee*	\$11,375,889	\$10,867,701	-4.5%	0.1%
Division of Vehicles	\$239,658,688	\$256,682,339	7.1%	2.9%
Alcoholic Beverage Control	\$138,988,327	\$142,293,967	2.4%	1.6%
Other Taxes and Fees	<u>\$361,891,443</u>	<u>\$325,191,611</u>	-10.1%	3.7%
<b>Total</b>	<b>\$8,673,261,394</b>	<b>\$8,791,242,448</b>	<b>1.4%</b>	<b>100.0%</b>

\*Corporate Franchise Tax repealed effective Tax Year 2011; Motor Carrier Property Tax repealed and replaced with Commercial Vehicle Fee effective January 1, 2014.

Other taxes and fees include: bingo; corporate franchise tax; 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



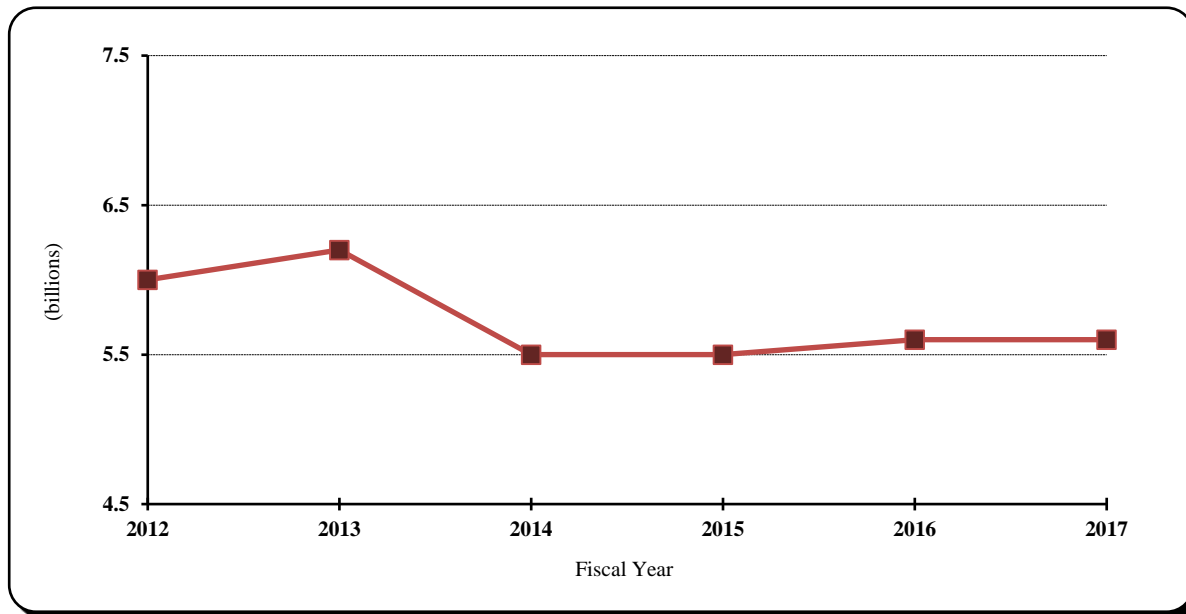
<u>Fund</u>	<u>Fiscal Year</u> <u>2016</u>	<u>Fiscal Year</u> <u>2017</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2017</u> <u>Percent</u> <u>Total</u>
State General Fund	\$5,585,492,934	\$5,640,971,391	1.0%	64.2%
All Highway Funds	\$1,029,140,603	\$1,036,245,418	0.7%	11.8%
All Refund Funds	\$592,192,557	\$567,307,045	-4.2%	6.5%
Other Funds	<u>\$1,466,435,300</u>	<u>\$1,546,718,594</u>	5.5%	<u>17.6%</u>
Total	\$8,673,261,394	\$8,791,242,448	1.4%	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 2017 State General Fund Collections increased by 1.0% compared to the prior fiscal year.



### General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2017</u>	<u>Percent Change</u>
Commercial Vehicle Fees*	\$11,375,889	\$10,862,701	-4.5%
Individual Income Tax	\$2,248,935,698	\$2,304,027,340	2.4%
Corporate Income	\$354,725,599	\$324,956,280	-8.4%
Privilege	\$37,151,150	\$41,138,206	10.7%
Sales Tax	\$2,273,941,413	\$2,285,870,437	0.5%
Use Tax	\$384,992,097	\$384,654,260	-0.1%
Alcoholic Beverage Taxes, Fees, Fines	\$103,259,066	\$106,865,426	3.5%
Cigarette/Tobacco Tax **	\$146,552,278	\$138,697,690	-5.4%
Mineral Tax	\$22,395,001	\$42,090,212	87.9%
Other ***	<u>\$1,783,267</u>	<u>\$1,808,839</u>	1.4%
<b>Total</b>	<b>\$5,585,492,934</b>	<b>\$5,640,971,391</b>	<b>1.0%</b>

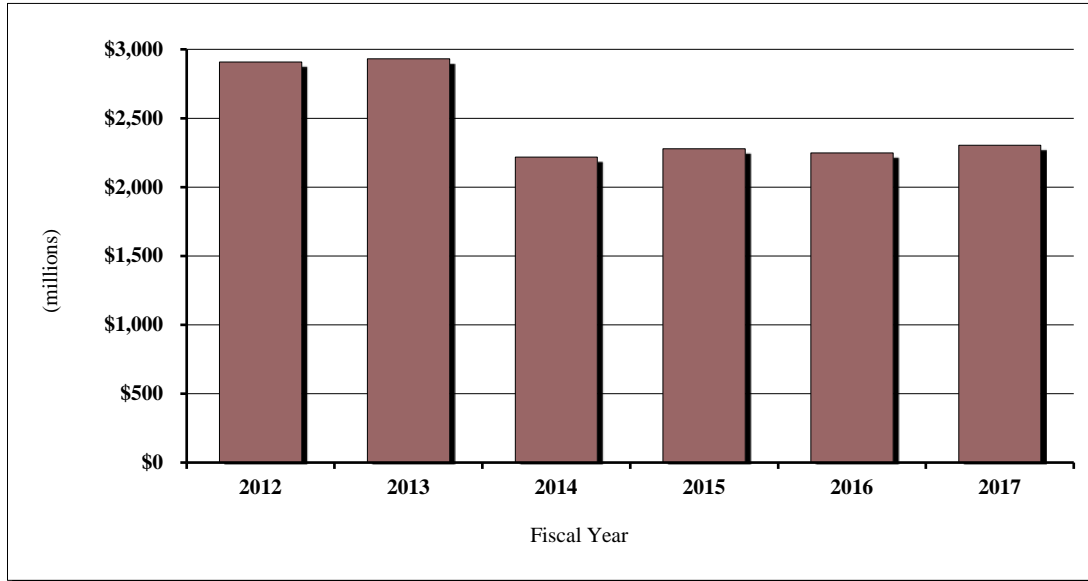
\* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

\*\* Cigarette/Tobacco includes electronic cigarettes.

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

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

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

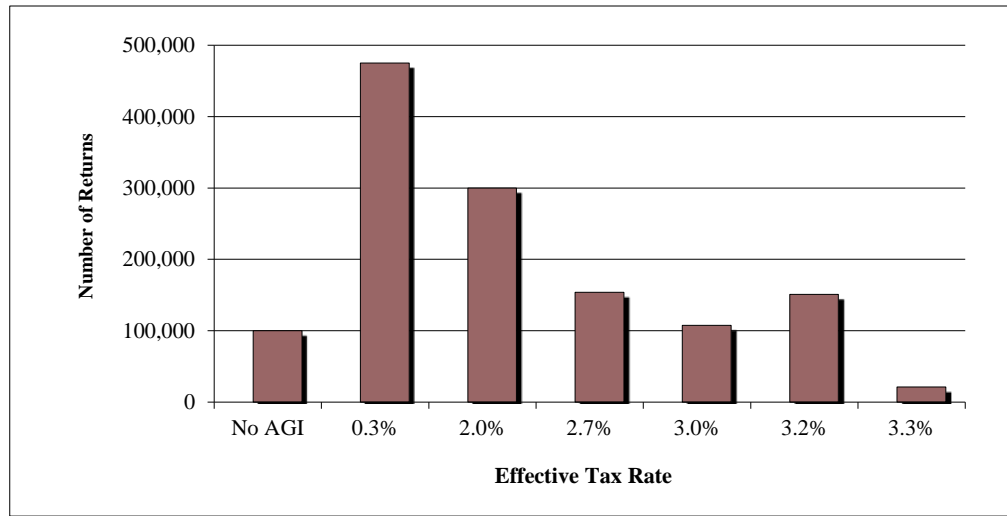


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2012	\$2,908,027,441	7.3%
2013	\$2,931,167,870	0.8%
2014	\$2,218,238,893	-24.3%
2015	\$2,277,540,835	2.7%
2016	\$2,248,935,698	-1.3%
2017	\$2,304,027,340	2.4%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2015 Returns Processed in Calendar Year 2016

Number of Returns Within Each Effective Tax Rate



Effective Tax Rate on Adjusted Gross Income *	Kansas Adjusted Gross Income Brackets	Number of Returns	Kansas Adjusted Gross Income	Tax Liability After All Credits
	No KAGI -	100,249	(\$287,795,070)	(\$13,767,236)
0.3%	\$0 - \$25,000	475,137	\$5,346,049,880	\$ 16,471,127
2.0%	\$25,000 - \$50,000	299,746	\$10,853,331,594	\$ 218,338,293
2.7%	\$50,000 - \$75,000	153,824	\$9,439,568,484	\$ 257,445,307
3.0%	\$75,000 - \$100,000	107,652	\$9,330,559,924	\$ 280,204,988
3.2%	\$100,000 - \$250,000	151,012	\$21,281,427,633	\$ 686,761,356
3.3%	\$250,000 - Over	21,218	<u>\$12,579,802,475</u>	\$ 409,787,886
2.7%	Total Kansas Residents	1,308,838	<u>\$68,542,944,920</u>	<u>\$1,855,241,721</u>

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

KDOR Checkoff donations	Number of Taxpayers	Dollars Donated
Breast Cancer Research	1,625	\$21,540
Creative Arts	1,097	\$12,672
Hometown Hero	1,095	\$11,819
Meals on Wheels	3,024	\$58,076
Military Emergency Relief	1,570	\$22,326
Non Game Wildlife	<u>3,263</u>	<u>\$62,071</u>
Total	11,674	\$188,504

## Individual Income Tax for Tax Year 2015 by County

Resident Taxpayers Only

<u>County</u>	<u>Number Returns</u>	<u>Kansas Adjusted Gross Income</u>	<u>Tax Year Liability</u>	<u>Percent of Total Liability</u>	<u>Per Return Average</u>	
					<u>Tax Liability</u>	<u>Rank</u>
Allen	6,287	\$227,105,183	\$5,395,553	0.3%	\$858	80
Anderson	3,478	\$153,563,685	\$3,467,977	0.2%	\$997	47
Atchison	6,545	\$264,723,198	\$6,188,921	0.4%	\$946	63
Barber	2,234	\$87,357,876	\$2,180,785	0.1%	\$976	54
Barton	11,829	\$478,671,014	\$12,749,934	0.8%	\$1,078	37
Bourbon	5,952	\$206,915,531	\$4,543,439	0.3%	\$763	98
Brown	4,063	\$146,444,616	\$3,337,386	0.2%	\$821	90
Butler	29,397	\$1,651,079,937	\$49,696,299	3.0%	\$1,691	2
Chase	1,186	\$41,705,193	\$1,005,647	0.1%	\$848	83
Chautauqua	1,288	\$49,300,068	\$1,054,694	0.1%	\$819	93
Cherokee	7,646	\$289,731,094	\$4,557,529	0.3%	\$596	105
Cheyenne	1,293	\$44,843,319	\$1,106,270	0.1%	\$856	81
Clark	1,007	\$41,714,672	\$1,003,865	0.1%	\$997	48
Clay	3,647	\$139,388,104	\$3,541,077	0.2%	\$971	58
Cloud	3,758	\$136,151,074	\$3,334,863	0.2%	\$887	73
Coffey	3,851	\$189,757,801	\$5,487,219	0.3%	\$1,425	4
Comanche	791	\$26,683,833	\$639,388	0.0%	\$808	96
Cowley	14,561	\$573,372,672	\$13,956,582	0.8%	\$958	60
Crawford	15,797	\$603,437,914	\$14,425,712	0.9%	\$913	67
Decatur	1,345	\$44,083,133	\$1,089,481	0.1%	\$810	95
Dickinson	8,636	\$332,316,334	\$8,526,693	0.5%	\$987	52
Doniphan	3,158	\$125,996,701	\$2,072,646	0.1%	\$656	103
Douglas	45,141	\$2,245,241,185	\$63,935,353	3.9%	\$1,416	6
Edwards	1,419	\$55,322,075	\$1,448,677	0.1%	\$1,021	45
Elk	1,212	\$40,542,979	\$1,007,486	0.1%	\$831	85
Ellis	12,870	\$556,853,307	\$15,794,332	1.0%	\$1,227	17
Ellsworth	2,910	\$113,917,066	\$3,065,563	0.2%	\$1,053	41
Finney	17,647	\$677,862,920	\$16,303,594	1.0%	\$924	64
Ford	15,398	\$545,442,321	\$12,636,295	0.8%	\$821	92
Franklin	11,264	\$475,882,591	\$12,283,348	0.7%	\$1,090	33
Geary	10,597	\$340,556,414	\$7,439,402	0.5%	\$702	102
Gove	1,294	\$45,835,222	\$1,111,803	0.1%	\$859	79
Graham	1,191	\$41,940,601	\$1,078,478	0.1%	\$906	71
Grant	2,996	\$133,910,828	\$3,713,795	0.2%	\$1,240	16
Gray	2,862	\$117,828,286	\$3,256,801	0.2%	\$1,138	23
Greeley	636	\$25,060,690	\$665,677	0.0%	\$1,047	42
Greenwood	2,806	\$116,053,010	\$3,160,987	0.2%	\$1,127	28
Hamilton	956	\$33,557,636	\$787,707	0.0%	\$824	89
Harper	2,560	\$94,285,904	\$2,217,618	0.1%	\$866	78
Harvey	18,561	\$784,361,237	\$20,987,589	1.3%	\$1,131	26
Haskell	1,594	\$72,551,127	\$1,982,976	0.1%	\$1,244	15
Hodgeman	826	\$33,887,551	\$918,356	0.1%	\$1,112	31
Jackson	6,292	\$251,684,938	\$6,523,856	0.4%	\$1,037	43
Jefferson	8,406	\$388,798,133	\$10,575,121	0.6%	\$1,258	13
Jewell	1,357	\$41,956,403	\$954,867	0.1%	\$704	101
Johnson	253,944	\$20,349,045,488	\$538,650,735	32.8%	\$2,121	1
Kearny	1,710	\$74,564,643	\$1,964,768	0.1%	\$1,149	22
Kingman	3,249	\$137,046,294	\$3,612,645	0.2%	\$1,112	30
Kiowa	1,097	\$42,267,657	\$1,089,314	0.1%	\$993	50
Labette	9,210	\$323,282,683	\$7,559,159	0.5%	\$821	91
Lane	828	\$34,104,953	\$935,304	0.1%	\$1,130	27
Leavenworth	28,069	\$1,311,199,043	\$32,818,965	2.0%	\$1,169	20
Lincoln	1,534	\$49,665,868	\$1,145,341	0.1%	\$747	99
Linn	4,188	\$167,360,365	\$4,045,769	0.2%	\$966	59
Logan	1,396	\$53,309,667	\$1,283,941	0.1%	\$920	65
Lyon	13,832	\$537,028,354	\$13,653,387	0.8%	\$987	53
Marion	5,120	\$196,524,990	\$4,873,736	0.3%	\$952	62
Marshall	4,914	\$200,330,990	\$5,369,618	0.3%	\$1,093	32



## Individual Income Tax for Tax Year 2015 by County

Resident Taxpayers Only

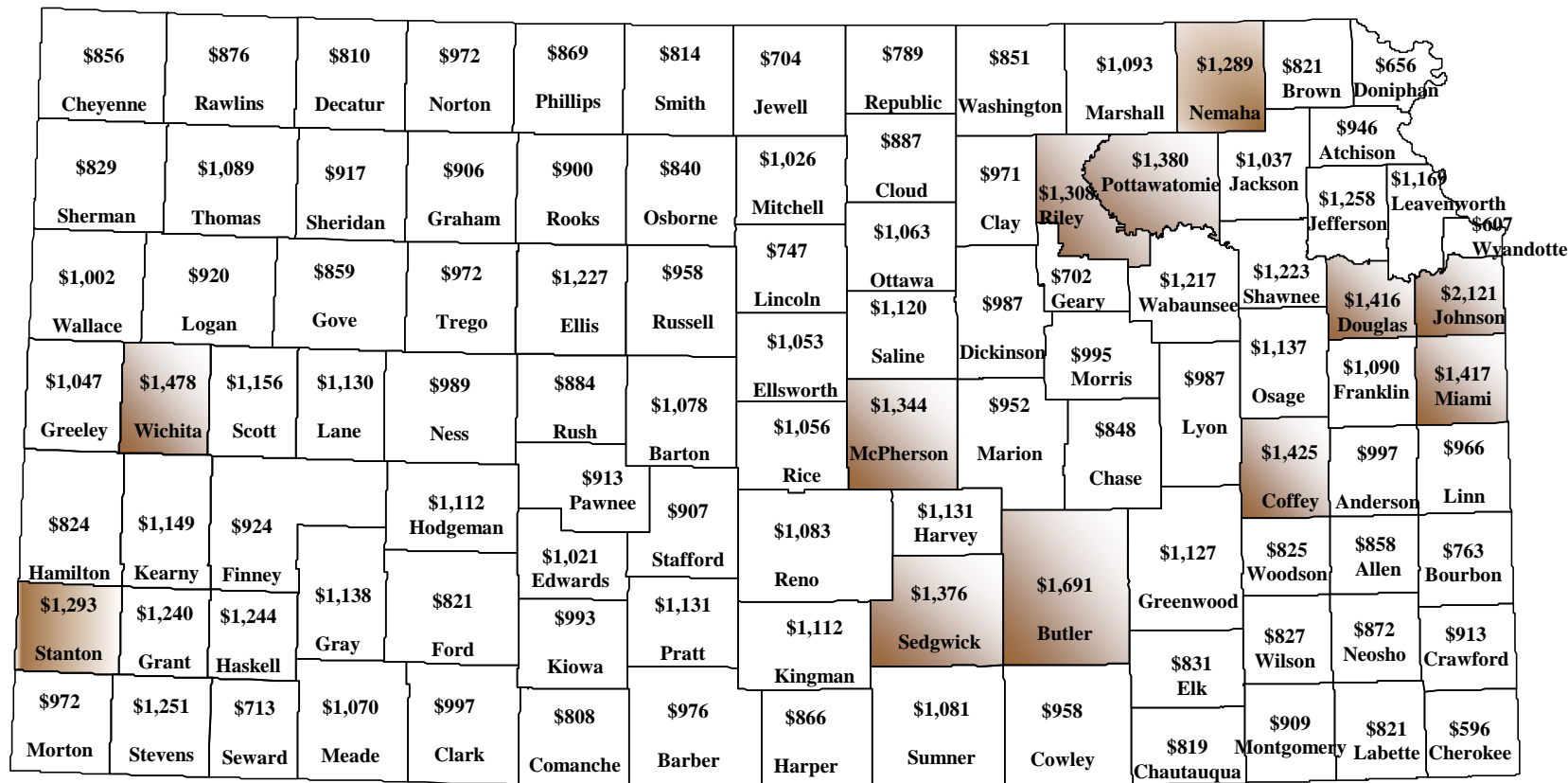
<u>County</u>	<u>Number</u> <u>Returns</u>	<u>Kansas Adjusted</u> <u>Gross Income</u>	<u>Tax Year</u> <u>Liability</u>	<u>Percent</u> <u>of Total</u> <u>Liability</u>	<u>Per Return</u> <u>Average</u>	
					<u>Tax Liability</u>	<u>Rank</u>
McPherson	13,100	\$614,006,849	\$17,602,698	1.1%	\$1,344	9
Meade	1,689	\$68,729,467	\$1,807,777	0.1%	\$1,070	38
Miami	12,592	\$669,819,227	\$17,839,800	1.1%	\$1,417	5
Mitchell	3,084	\$119,220,295	\$3,163,559	0.2%	\$1,026	44
Montgomery	13,561	\$526,056,915	\$12,330,292	0.8%	\$909	69
Morris	2,382	\$90,081,231	\$2,370,447	0.1%	\$995	49
Morton	1,358	\$55,914,707	\$1,320,642	0.1%	\$972	55
Nemaha	4,894	\$224,824,358	\$6,306,658	0.4%	\$1,289	12
Neosho	6,592	\$238,818,011	\$5,750,731	0.3%	\$872	76
Ness	1,442	\$53,735,263	\$1,425,534	0.1%	\$989	51
Norton	2,315	\$91,518,112	\$2,250,876	0.1%	\$972	56
Osage	6,804	\$287,451,668	\$7,732,780	0.5%	\$1,137	24
Osborne	1,574	\$53,395,509	\$1,322,287	0.1%	\$840	84
Ottawa	2,582	\$103,465,889	\$2,743,600	0.2%	\$1,063	39
Pawnee	2,762	\$100,040,093	\$2,521,457	0.2%	\$913	68
Phillips	2,723	\$98,584,959	\$2,365,391	0.1%	\$869	77
Pottawatomie	9,474	\$459,204,704	\$13,069,754	0.8%	\$1,380	7
Pratt	4,197	\$174,669,173	\$4,747,234	0.3%	\$1,131	25
Rawlins	1,185	\$41,743,208	\$1,037,847	0.1%	\$876	75
Reno	27,176	\$1,119,405,384	\$29,422,537	1.8%	\$1,083	35
Republic	2,313	\$79,550,247	\$1,824,185	0.1%	\$789	97
Rice	4,148	\$168,716,271	\$4,381,053	0.3%	\$1,056	40
Riley	22,256	\$1,009,669,690	\$29,120,620	1.8%	\$1,308	10
Rooks	2,444	\$90,012,667	\$2,198,866	0.1%	\$900	72
Rush	1,562	\$54,370,791	\$1,381,110	0.1%	\$884	74
Russell	3,121	\$117,616,253	\$2,989,804	0.2%	\$958	61
Saline	25,347	\$1,063,902,220	\$28,386,960	1.7%	\$1,120	29
Scott	2,440	\$105,566,694	\$2,821,660	0.2%	\$1,156	21
Sedgwick	210,308	\$10,251,779,282	\$289,393,444	17.6%	\$1,376	8
Seward	10,735	\$372,713,581	\$7,650,325	0.5%	\$713	100
Shawnee	79,048	\$3,471,077,176	\$96,712,941	5.9%	\$1,223	18
Sheridan	1,192	\$45,689,101	\$1,093,039	0.1%	\$917	66
Sherman	2,967	\$104,874,356	\$2,458,755	0.1%	\$829	86
Smith	1,652	\$56,457,784	\$1,344,328	0.1%	\$814	94
Stafford	2,115	\$78,253,634	\$1,917,946	0.1%	\$907	70
Stanton	905	\$42,634,879	\$1,170,588	0.1%	\$1,293	11
Stevens	2,284	\$103,525,227	\$2,856,322	0.2%	\$1,251	14
Sumner	8,968	\$371,919,942	\$9,692,147	0.6%	\$1,081	36
Thomas	3,598	\$147,543,259	\$3,918,355	0.2%	\$1,089	34
Trego	1,377	\$51,416,843	\$1,338,517	0.1%	\$972	57
Wabaunsee	2,798	\$124,254,331	\$3,405,741	0.2%	\$1,217	19
Wallace	707	\$28,107,753	\$708,518	0.0%	\$1,002	46
Washington	3,047	\$106,302,786	\$2,594,464	0.2%	\$851	82
Wichita	2,087	\$111,743,414	\$3,084,378	0.2%	\$1,478	3
Wilson	3,814	\$135,589,632	\$3,154,379	0.2%	\$827	87
Woodson	1,349	\$46,094,755	\$1,112,264	0.1%	\$825	88
Wyandotte	67,814	\$2,253,791,788	\$41,196,770	2.5%	\$607	104
KS Residents with county indicator	1,229,517	62,347,265,748	1,643,253,703		\$1,337	
KS Residents with no county indicator	<u>79,321</u>	<u>\$6,195,679,172</u>	<u>\$211,988,018</u>		\$2,673	
Total Residents	1,308,838	\$68,542,944,920	\$1,855,241,721	86.4%	\$1,417	
Non-Residents	<u>322,426</u>	<u>\$85,344,920,247</u>	<u>\$292,084,144</u>	<u>13.6%</u>	\$906	
All Taxpayers	1,631,264	\$153,887,865,167	\$2,147,325,865	100.0%	\$1,316	

## Individual Income Tax Liability Tax Year 2015

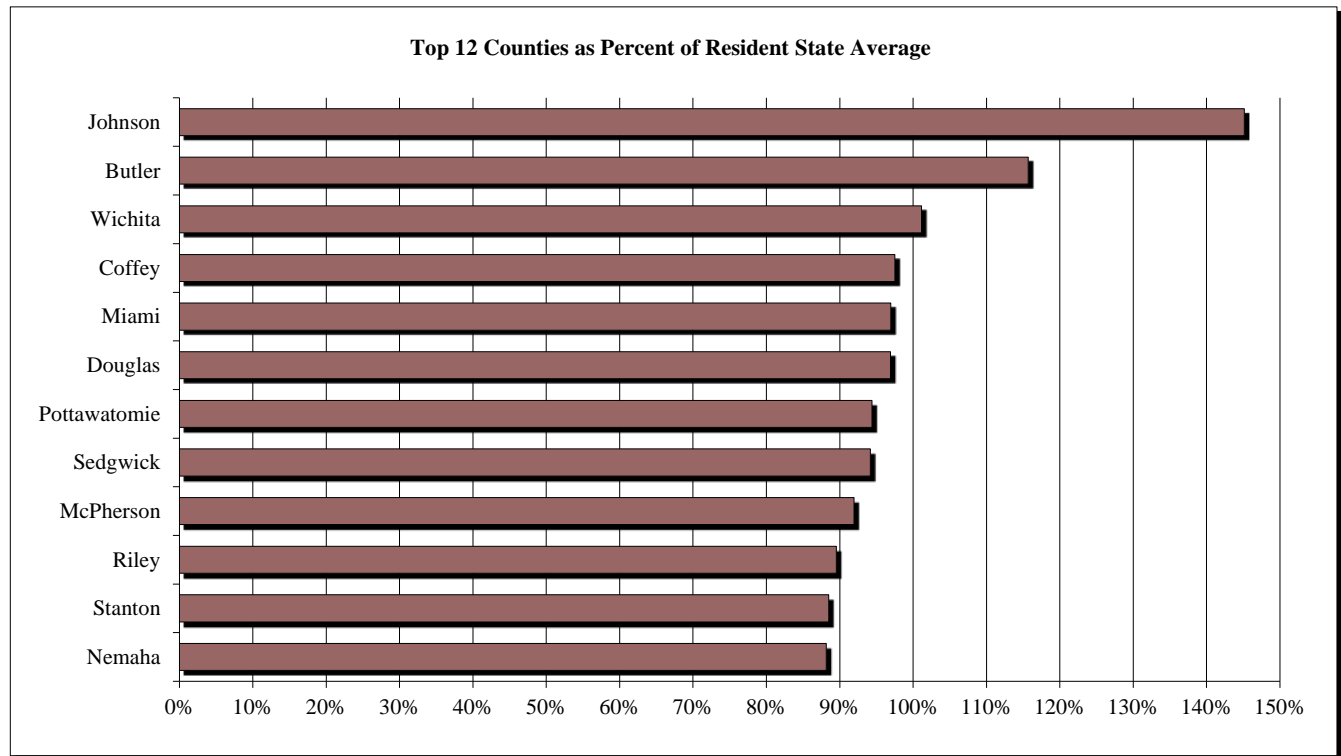
The map below shows each county's average tax liability per return. The twelve shaded areas display the counties with the highest average tax liability per return. Detailed information is contained on pages 23 and 24 of this report.



Top 12 counties with highest average tax liability per return



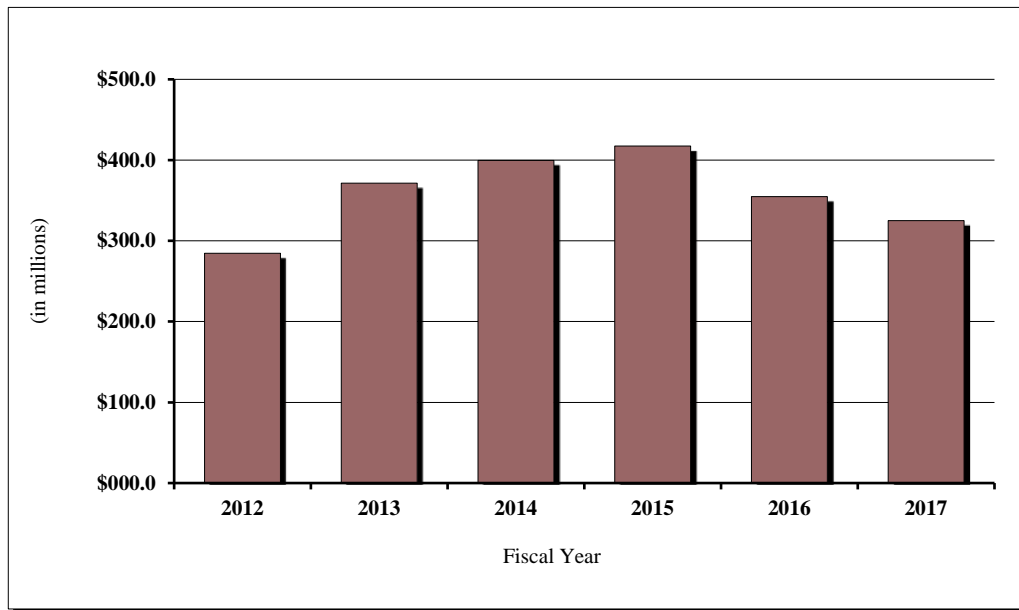
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2015



			<u>Top 12 Counties</u> <u>as a Percent of</u> <u>Resident</u> <u>Average</u>
<u>Top 12 Counties</u>	<u>Average Tax</u> <u>Liability</u>	<u>Rank</u>	
Johnson	\$2,121	1	145%
Butler	\$1,691	2	116%
Wichita	\$1,478	3	101%
Coffey	\$1,425	4	97%
Miami	\$1,417	5	97%
Douglas	\$1,416	6	97%
Pottawatomie	\$1,380	7	94%
Sedgwick	\$1,376	8	94%
McPherson	\$1,344	9	92%
Riley	\$1,308	10	90%
Stanton	\$1,293	11	89%
Nemaha	\$1,289	12	88%
Average Kansas Residents (top 12 counties)			100%

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

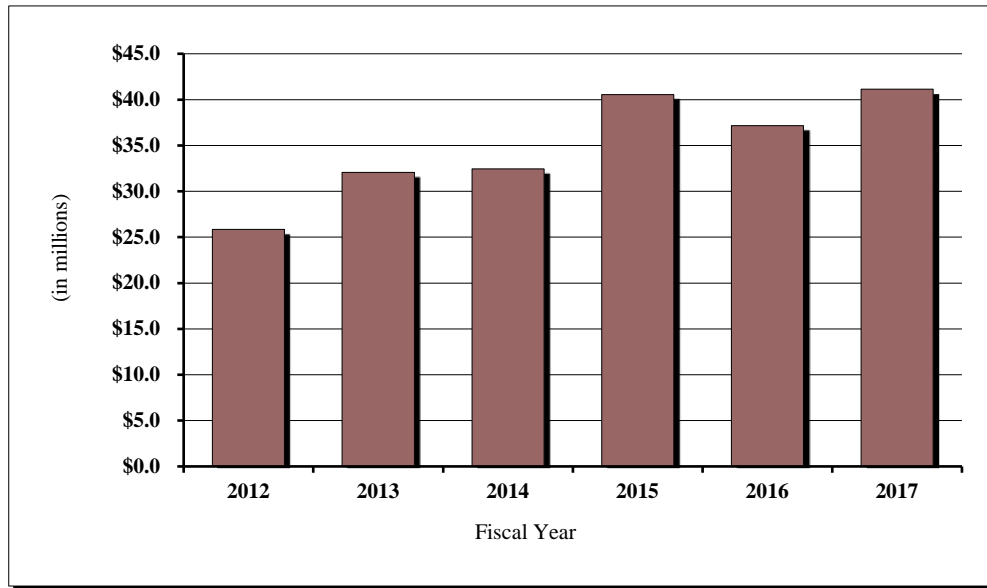
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2012	\$284,465,835	26.5%
2013	\$371,324,171	30.5%
2014	\$399,383,241	7.6%
2015	\$417,399,546	4.5%
2016	\$354,725,599	-15.0%
2017	\$324,956,280	-8.4%

## Financial Institution Privilege Tax Amount to the State General Fund after Refunds

The privilege tax is imposed on financial institutions doing business in Kansas. The tax is levied on an institution's taxable income for the preceding year; the surtax on taxable income over \$25,000. For all tax years after December 31, 1997 the normal tax for all privilege taxpayers is 2.25% of net income. The surtax is 2.125% for banks and 2.25% for savings and loans and trust companies.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2012	\$25,848,967	19.4%
2013	\$32,073,164	24.1%
2014	\$32,438,777	1.1%
2015	\$40,545,772	25.0%
2016	\$37,151,150	-8.4%
2017	\$41,138,206	10.7%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2015 Returns Filed In Calendar Year 2016

### Corporate Income Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	12,789	59.9%	(\$679,482)	-0.2%
\$0 - \$75,000	6,392	29.9%	\$4,623,985	1.6%
\$75,000.01 - \$100,000	337	1.6%	\$1,470,549	0.5%
\$100,000.01 - \$500,000	1,087	5.1%	\$14,080,785	4.8%
\$500,000.01 - \$1,000,000	245	1.1%	\$11,475,130	3.9%
\$1,000,000.01 - Over	<u>517</u>	2.4%	<u>\$264,304,661</u>	89.5%
Total	21,367	100.0%	\$295,275,628	100.0%

### Bank Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	52	15.0%	\$0	0.0%
\$0 - \$500,000	93	26.8%	\$774,136	2.8%
\$500,000.01 - \$1,000,000	64	18.4%	\$2,003,017	7.2%
\$1,000,000.01 - Over	<u>138</u>	39.8%	<u>\$25,185,864</u>	90.1%
Total	347	100.0%	\$27,963,017	100.0%

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

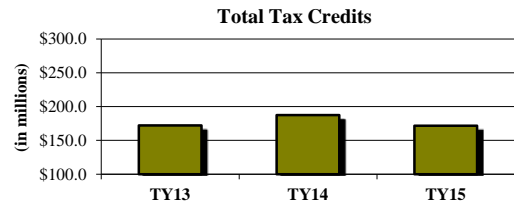
<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	5	20.0%	\$0	0.0%
\$0 - \$500,000	9	36.0%	\$48,956	0.9%
\$500,000.01 - \$1,000,000	3	12.0%	\$77,327	1.5%
\$1,000,000.01 - Over	<u>8</u>	32.0%	<u>\$5,088,357</u>	97.6%
Total	25	100.0%	\$5,214,640	100.0%

# Tax Year 2015 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

	TY 2013	TY 2014	TY 2015
Corporate Income Tax	\$ 41,063,589	\$ 62,745,918	\$ 55,345,255
Individual Income Tax	\$ 127,051,910	\$ 118,809,120	\$ 112,607,891
Privilege Tax	\$ 4,288,432	\$ 5,745,532	\$ 3,796,976
Total Tax Credits	\$ 172,403,931	\$ 187,300,570	\$ 171,750,122

*Totals include confidential amounts.*



### **Adoption Credit - \$1,637,799**

K.S.A. 79-32,202 - First effective for taxable years commencing after 12/31/95.

Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return.

### **Agritourism Liability Insurance Credit - Amount withheld for confidentiality.**

K.S.A. 74-50,173 - Effective for all taxable years commencing after 12/31/03.

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

### **Alternative-Fuel Tax Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,201 - Effective for taxable years commencing after 12/31/95.

A credit is allowed for any person, association, partnership, limited liability company, limited partnership, or corporation who makes expenditures for a qualified alternative-fuel fueling station or who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

### **Angel Investor Credit - \$3,975,469**

K.S.A. 74-8133 - Effective for taxable years commencing after 12/31/04.

Any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business shall receive a credit of 50% of the amount invested.

### **Assistive Technology Contribution Credit - \$0**

K.S.A. 65-7108 - Effective for taxable years commencing after 12/31/02.

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate

### **Biomass to Energy Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,233 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

### **Business and Job Development Credit (carryover) - \$299,423**

K.S.A. 79-32,160a - Effective for taxable years commencing after 12/31/95.

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

### **Business and Job Development Credit (noncarryover) - \$257,465**

K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/76.

A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

### **Business Machinery and Equipment Credit - \$0**

K.S.A. 79-32,206 - Effective for taxable years commencing after 12/31/97.

A taxpayer may be allowed a credit in an amount equal to 20% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

### **Child Day Care Assistance Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,190 - Effective for taxable years commencing after 12/31/88.

A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Child Dependent Care Credit - \$0**

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. REPEALED effective Tax Year 2013.

This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

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**Community Entrepreneurship Investor Credit - \$1,410,058**

K.S.A. 74-99c09 - Effective for taxable years commencing after 12/31/04.

An investor making a cash donation of \$250 or more in the Kansas community entrepreneurship fund shall receive a credit of 75% of the total amount of cash donation.

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**Community Service Credit - \$3,232,508**

K.S.A. 79-32,197 - Effective for taxable years commencing after 12/31/93.

Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.

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**Declared Disaster Capital Investment Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,262 - Effective for taxable years 2008, 2009, and 2010.

An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Iola, Neodesha, or Osawatomie Kansas, or within one mile of the city limits of any such cities as long as the business is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the business facility and is limited to \$100,000 per taxpayer.

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**Disabled Access Credit - \$12,981**

K.S.A. 79-32,176, 177 - Effective for taxable years commencing after 12/31/77.

Individual and business taxpayers who incur certain expenditures to make their property accessible to the disabled; or to employ individuals with a disability may be eligible to receive a tax credit.

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**Earned Income Credit - \$81,359,043**

K.S.A. 79-32, 205 - Effective for taxable years commencing after 12/31/97.

The credit is available to resident taxpayers in an amount equal to 17% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

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**Electric Cogeneration Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12

A taxpayer that makes investment in a new renewable electric cogeneration facility shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$50,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$50,000,000.

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**Environmental Compliance Credit - \$0**

K.S.A. 79-32,222 - Effective for taxable years commencing after 12/31/06.

A taxpayer that makes required expenditures in an existing refinery to comply with environmental standards or requirements established pursuant to federal or state statutes or regulations, adopted after December 31, 2006, shall be allowed a credit equal to 100% of the taxpayer's qualified expenditures. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Film Production Credit - \$0**

K.S.A. 79-32,258 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/13.

An eligible film production company that makes direct production expenditures in Kansas that are directly attributable to the production of a film in Kansas may receive an income tax credit of 30% of the direct production expenditures.

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**Food Sales Tax Refund - \$10,866,548**

K.S.A. 79-32,271 - Effective for taxable years commencing on or after January 1, 2013.

The income tax credit is for certain individuals who purchased food in Kansas. In order to qualify for the credit, the taxpayer must have purchased food in Kansas, had a federal adjusted gross income not exceeding \$30,615, domiciled in Kansas entire tax year, and must be either a person with a disability, regardless of age, or without a disability who is 55 years of age or older, or is without a disability who is younger than 55 years of age who claims an exemption for one or more dependent children under 18 years of age.

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**High Performance Incentive Program - \$51,471,232**

K.S.A. 74-50,132; K.S.A. 79-32,160a(e) - Effective for taxable years commencing after 12/31/92.

A qualified firm making a cash investment in the training and education of its employees may be eligible to receive a tax credit. A credit may also be available for those qualified firms that make an investment in a qualified business facility.

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**Higher Education Deferred Maintenance Tax Credit - \$0**

K.S.A. 74-32,261 - Effective for taxable years 2008, 2009, 2010, 2011, and 2012.

A taxpayer that makes a contribution to a designated community college for capital improvement or a designated technical college for deferred maintenance or the purchase of technology or equipment may receive a tax credit in the amount of 60% of the contribution. A taxpayer that makes a contribution to a designated university for deferred maintenance may receive a tax credit in the amount of 50% of the contribution.

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**Historic Preservation Credit - \$5,207,710**

K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/00.

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

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**Historic Site Contribution Credit - \$0**

K.S.A. 79-32,211a - Effective for taxable years commencing after 12/31/06 and prior to 7/1/12.

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

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**Individual Development Account Credit - \$455,532**

K.S.A. 74-50,208 - Effective for taxable years commencing after 12/31/04.

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit not to exceed 75% of the amount contributed.

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**Integrated Coal Gasification Power Plant Credit - \$0**

K.S.A. 79-32,239 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in an integrated coal gasification power plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Low Income Student Scholarship Credit - Amount withheld for confidentiality.**

K.S.A. 72-4352 - Effective for taxable years commencing after 12/31/14.

This program provides eligible students with scholarships to pay all or a portion of tuition to attend a qualified school in Kansas. The scholarship is financed through a tax credit against corporate, premium, or privilege income tax liability in an amount equal to 70% of the amount contributed for scholarships.

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**Nitrogen Fertilizer Plant Credit - \$0**

K.S.A. 79-32,229 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a nitrogen fertilizer plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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

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

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

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**Petroleum Refinery Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,218 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Plugging of an Abandoned Oil or Gas Well Credit - Amount withheld for confidentiality.**

K.S.A. 79-32, 207 - Effective for taxable years commencing after 12/31/97.

Taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission shall be allowed a credit in the amount of 50% of the expenditures made for taxable years beginning after 12/31/97. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Qualifying Pipeline Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Research & Development Credit - \$5,960,530**

K.S.A. 79-32,182; K.S.A. 79-32,182a - Effective for taxable years commencing after 12/31/86.

A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Rural Opportunity Zone Credit - \$1,289,433**

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

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

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**Single City Port Authority Credit - \$0**

K.S.A. 79-32,212 - Effective for taxable years 2002 - 2021.

An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002. Beginning in TY2013, this credit shall only be available to corporations that are subject to the

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**Small Employer Health Insurance Credit - Amount withheld for confidentiality.**

K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/91 and prior to 1/1/93; second effective for taxable years commencing after 12/31/99.

An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Storage and Blending Equipment Credit - \$0**

K.S.A. 79-32,252 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12.

A taxpayer that makes a qualified investment in equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$10,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$10,000,000.

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**Swine Facility Improvement Credit - \$0**

K.S.A. 79-32,204 - Effective for taxable years commencing after 12/31/97.

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**TAF Family Contribution Credit - \$0**

K.S.A. 79-32,200 - Effective for taxable years commencing after 12/31/93.

Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Telecommunications Credit - \$901,695**

K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/01.

A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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

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

A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

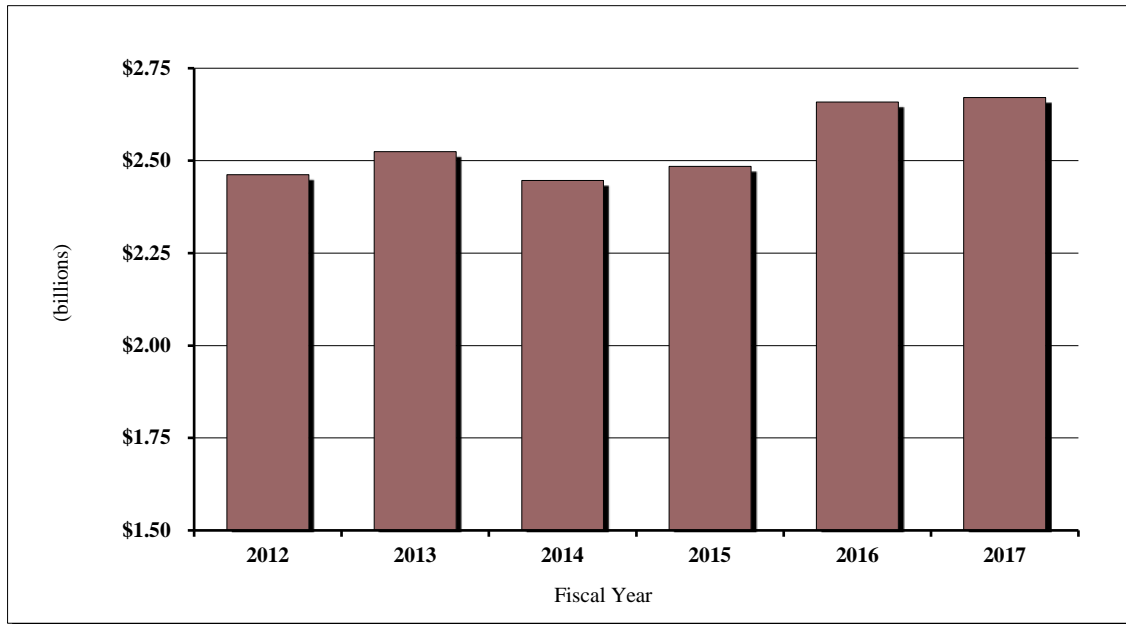
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

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

Statewide retailers' sales and compensating use taxes are applied to the sale of tangible personal property, and to specified services at retail. The compensating use tax includes consumers' use, retailers' use, and auto lease tax. Beginning July 1, 2010 (Fiscal Year 2011) the tax rate increased to 6.3%.; effective July 1, 2013 (Fiscal Year 2014) the tax rate decreased to 6.15%.; and effective July 1, 2015 (Fiscal year 2016) the tax rate increased to 6.5%.

In Fiscal Year 2017, the state gained \$23.6 million from the Streamline Sales Tax Project. In prior years, the number reported herein included amounts from streamlined sales tax accounts, voluntary remitters, and non-border remote sales.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2012	\$2,136,353,321	\$325,339,225	\$2,461,692,546	9.3%
2013	\$2,184,573,272	\$340,044,216	\$2,524,617,488	2.6%
2014	\$2,102,239,461	\$344,016,851	\$2,446,256,312	-3.1%
2015	\$2,132,776,805	\$352,175,950	\$2,484,952,755	1.6%
2016	\$2,273,941,413	\$384,992,097	\$2,658,933,510	7.0%
2017	\$2,285,870,437	\$384,654,260	\$2,670,524,697	0.4%

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

<u>County</u>	<u>FY2016</u>	<u>FY2017</u>	<u>Percent Change</u>	<u>FY2016 Per Capita</u>	<u>FY2016 PC Rank</u>	<u>FY2017 Per Capita*</u>	<u>FY2017 PC Rank*</u>
Allen	\$9,877,693	\$9,759,390	-1.2%	\$777	32	\$768	32
Anderson	\$4,322,252	\$4,509,684	4.3%	\$554	77	\$576	73
Atchison	\$10,039,122	\$10,254,446	2.1%	\$612	66	\$626	64
Barber	\$4,582,974	\$3,954,329	-13.7%	\$950	16	\$844	25
Barton	\$28,615,957	\$27,646,554	-3.4%	\$1,056	10	\$1,033	10
Bourbon	\$9,300,446	\$9,642,067	3.7%	\$632	61	\$660	54
Brown	\$7,174,091	\$7,278,276	1.5%	\$734	40	\$752	36
Butler	\$45,460,032	\$44,337,348	-2.5%	\$681	48	\$662	53
Chase	\$1,316,927	\$1,290,381	-2.0%	\$492	88	\$483	88
Chautauqua	\$1,397,850	\$1,350,676	-3.4%	\$411	97	\$400	97
Cherokee	\$7,652,854	\$7,697,412	0.6%	\$373	102	\$380	99
Cheyenne	\$1,578,602	\$1,419,364	-10.1%	\$589	70	\$533	80
Clark	\$1,218,928	\$1,959,304	60.7%	\$582	72	\$946	16
Clay	\$5,381,469	\$5,496,640	2.1%	\$645	57	\$675	50
Cloud	\$8,492,348	\$8,132,127	-4.2%	\$921	21	\$889	20
Coffey	\$6,154,339	\$5,794,109	-5.9%	\$734	39	\$687	47
Comanche	\$1,414,777	\$1,371,930	-3.0%	\$768	33	\$737	38
Cowley	\$23,266,170	\$23,008,799	-1.1%	\$650	56	\$644	56
Crawford	\$29,110,319	\$29,970,406	3.0%	\$742	36	\$765	33
Decatur	\$1,444,332	\$1,433,602	-0.7%	\$493	87	\$506	85
Dickinson	\$11,841,599	\$11,946,445	0.9%	\$613	65	\$627	63
Doniphan	\$3,016,889	\$2,884,883	-4.4%	\$387	99	\$376	100
Douglas	\$103,126,800	\$106,660,589	3.4%	\$874	24	\$893	19
Edwards	\$1,653,481	\$1,507,469	-8.8%	\$557	76	\$513	83
Elk	\$1,185,924	\$1,223,455	3.2%	\$455	93	\$480	89
Ellis	\$38,668,815	\$38,425,405	-0.6%	\$1,332	2	\$1,330	3
Ellsworth	\$3,905,011	\$3,603,944	-7.7%	\$616	64	\$570	75
Finney	\$46,782,689	\$46,697,680	-0.2%	\$1,260	4	\$1,272	4
Ford	\$32,396,900	\$33,851,274	4.5%	\$938	19	\$996	13
Franklin	\$17,728,822	\$18,511,772	4.4%	\$692	46	\$724	40
Geary	\$26,146,016	\$25,246,064	-3.4%	\$706	44	\$709	43
Gove	\$2,741,686	\$2,639,334	-3.7%	\$1,039	11	\$1,019	11
Graham	\$2,103,510	\$2,012,283	-4.3%	\$812	29	\$785	29
Grant	\$5,079,167	\$4,967,809	-2.2%	\$657	54	\$650	55
Gray	\$3,429,884	\$3,583,498	4.5%	\$559	75	\$594	71
Greeley	\$838,829	\$915,152	9.1%	\$631	62	\$706	44
Greenwood	\$2,896,956	\$2,886,273	-0.4%	\$464	92	\$469	91
Hamilton	\$1,657,462	\$1,679,911	1.4%	\$670	51	\$662	52
Harper	\$4,868,018	\$4,151,997	-14.7%	\$837	28	\$730	39
Harvey	\$24,349,941	\$24,562,978	0.9%	\$694	45	\$704	45
Haskell	\$3,029,564	\$3,086,404	1.9%	\$745	35	\$770	31
Hodgeman	\$799,468	\$783,033	-2.1%	\$422	96	\$419	96
Jackson	\$6,487,801	\$6,818,050	5.1%	\$486	89	\$513	84
Jefferson	\$6,050,438	\$6,442,200	6.5%	\$320	105	\$341	104
Jewell	\$1,167,974	\$1,077,063	-7.8%	\$393	98	\$371	101
Johnson	\$707,027,265	\$717,231,570	1.4%	\$1,219	6	\$1,227	6
Kearny	\$1,871,136	\$1,756,911	-6.1%	\$473	90	\$449	93
Kingman	\$4,396,116	\$4,525,916	3.0%	\$572	73	\$606	69
Kiowa	\$1,533,816	\$1,478,370	-3.6%	\$598	68	\$595	70
Labette	\$13,192,335	\$12,868,061	-2.5%	\$634	60	\$629	62
Lane	\$1,068,957	\$1,045,491	-2.2%	\$640	58	\$639	58
Leavenworth	\$40,374,481	\$41,815,944	3.6%	\$509	84	\$521	82
Lincoln	\$1,174,991	\$1,224,723	4.2%	\$378	101	\$399	98
Linn	\$4,771,924	\$5,033,641	5.5%	\$500	86	\$527	81
Logan	\$2,653,221	\$2,460,872	-7.2%	\$939	18	\$869	22
Lyon	\$28,517,222	\$28,015,701	-1.8%	\$855	26	\$836	26
Marion	\$5,676,438	\$5,487,205	-3.3%	\$469	91	\$453	92
Marshall	\$8,590,193	\$8,451,015	-1.6%	\$865	25	\$859	24

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

County	FY2016	FY2017	Percent Change	FY2016 Per Capita	FY2016 PC Rank	FY2017 Per Capita*	FY2017 PC Rank*
McPherson	\$26,993,006	\$26,879,734	-0.4%	\$933	20	\$933	17
Meade	\$2,343,218	\$2,492,342	6.4%	\$541	81	\$591	72
Miami	\$20,252,522	\$20,948,666	3.4%	\$622	63	\$636	60
Mitchell	\$6,091,364	\$5,953,082	-2.3%	\$970	15	\$954	15
Montgomery	\$25,286,462	\$23,326,763	-7.7%	\$759	34	\$712	42
Morris	\$3,221,895	\$3,106,624	-3.6%	\$571	74	\$557	77
Morton	\$1,756,018	\$1,744,188	-0.7%	\$584	71	\$612	66
Nemaha	\$7,358,321	\$7,800,824	6.0%	\$719	42	\$762	35
Neosho	\$12,008,321	\$12,647,836	5.3%	\$735	38	\$783	30
Ness	\$3,039,542	\$2,401,728	-21.0%	\$1,011	13	\$811	28
Norton	\$3,663,173	\$3,525,165	-3.8%	\$660	52	\$642	57
Osage	\$5,509,445	\$5,379,499	-2.4%	\$348	103	\$340	105
Osborne	\$2,490,116	\$2,420,890	-2.8%	\$676	49	\$665	51
Ottawa	\$2,044,648	\$2,122,987	3.8%	\$342	104	\$359	103
Pawnee	\$3,685,192	\$3,787,803	2.8%	\$539	82	\$562	76
Phillips	\$3,569,626	\$3,435,312	-3.8%	\$658	53	\$633	61
Pottawatomie	\$31,011,009	\$31,554,616	1.8%	\$1,331	3	\$1,334	2
Pratt	\$11,065,123	\$10,647,488	-3.8%	\$1,142	8	\$1,111	8
Rawlins	\$1,490,454	\$1,363,626	-8.5%	\$595	69	\$535	79
Reno	\$57,365,527	\$56,038,234	-2.3%	\$900	22	\$886	21
Republic	\$3,079,588	\$2,994,224	-2.8%	\$652	55	\$637	59
Rice	\$5,488,266	\$5,623,717	2.5%	\$550	78	\$572	74
Riley	\$55,210,504	\$54,440,827	-1.4%	\$734	41	\$742	37
Rooks	\$3,662,541	\$3,662,546	0.0%	\$708	43	\$722	41
Rush	\$1,353,360	\$1,327,816	-1.9%	\$432	95	\$434	94
Russell	\$4,799,674	\$4,745,237	-1.1%	\$682	47	\$679	48
Saline	\$68,718,922	\$68,148,006	-0.8%	\$1,234	5	\$1,236	5
Scott	\$4,668,825	\$4,495,217	-3.7%	\$941	17	\$893	18
Sedgwick	\$548,223,915	\$547,306,838	-0.2%	\$1,072	9	\$1,069	9
Seward	\$23,697,967	\$22,342,279	-5.7%	\$1,024	12	\$984	14
Shawnee	\$176,076,110	\$179,631,326	2.0%	\$985	14	\$1,008	12
Sheridan	\$1,956,111	\$1,918,930	-1.9%	\$779	31	\$765	34
Sherman	\$6,866,173	\$7,164,464	4.3%	\$1,148	7	\$1,201	7
Smith	\$2,227,210	\$2,219,338	-0.4%	\$601	67	\$611	67
Stafford	\$2,321,730	\$2,087,115	-10.1%	\$548	79	\$496	87
Stanton	\$1,400,740	\$1,253,117	-10.5%	\$676	50	\$608	68
Stevens	\$4,301,632	\$3,777,883	-12.2%	\$741	37	\$677	49
Sumner	\$12,818,836	\$12,535,738	-2.2%	\$545	80	\$539	78
Thomas	\$11,213,661	\$11,385,598	1.5%	\$1,419	1	\$1,443	1
Trego	\$2,473,232	\$2,371,841	-4.1%	\$845	27	\$826	27
Wabaunsee	\$2,650,057	\$2,557,983	-3.5%	\$381	100	\$371	102
Wallace	\$1,218,606	\$930,780	-23.6%	\$803	30	\$622	65
Washington	\$2,832,672	\$2,792,295	-1.4%	\$506	85	\$503	86
Wichita	\$1,376,780	\$1,484,859	7.9%	\$638	59	\$703	46
Wilson	\$4,601,314	\$4,116,856	-10.5%	\$520	83	\$472	90
Woodson	\$1,383,832	\$1,329,685	-3.9%	\$444	94	\$420	95
Wyandotte	\$146,222,161	\$142,046,201	-2.9%	\$895	23	\$867	23
Total Counties	\$2,711,692,623	\$2,716,135,350	0.2%	\$931		\$934	
Miscellaneous	<u>\$7,861,906</u>	<u>\$8,245,146</u>					
Grand Total	\$2,719,554,529	\$2,724,380,496	0.2%				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2017

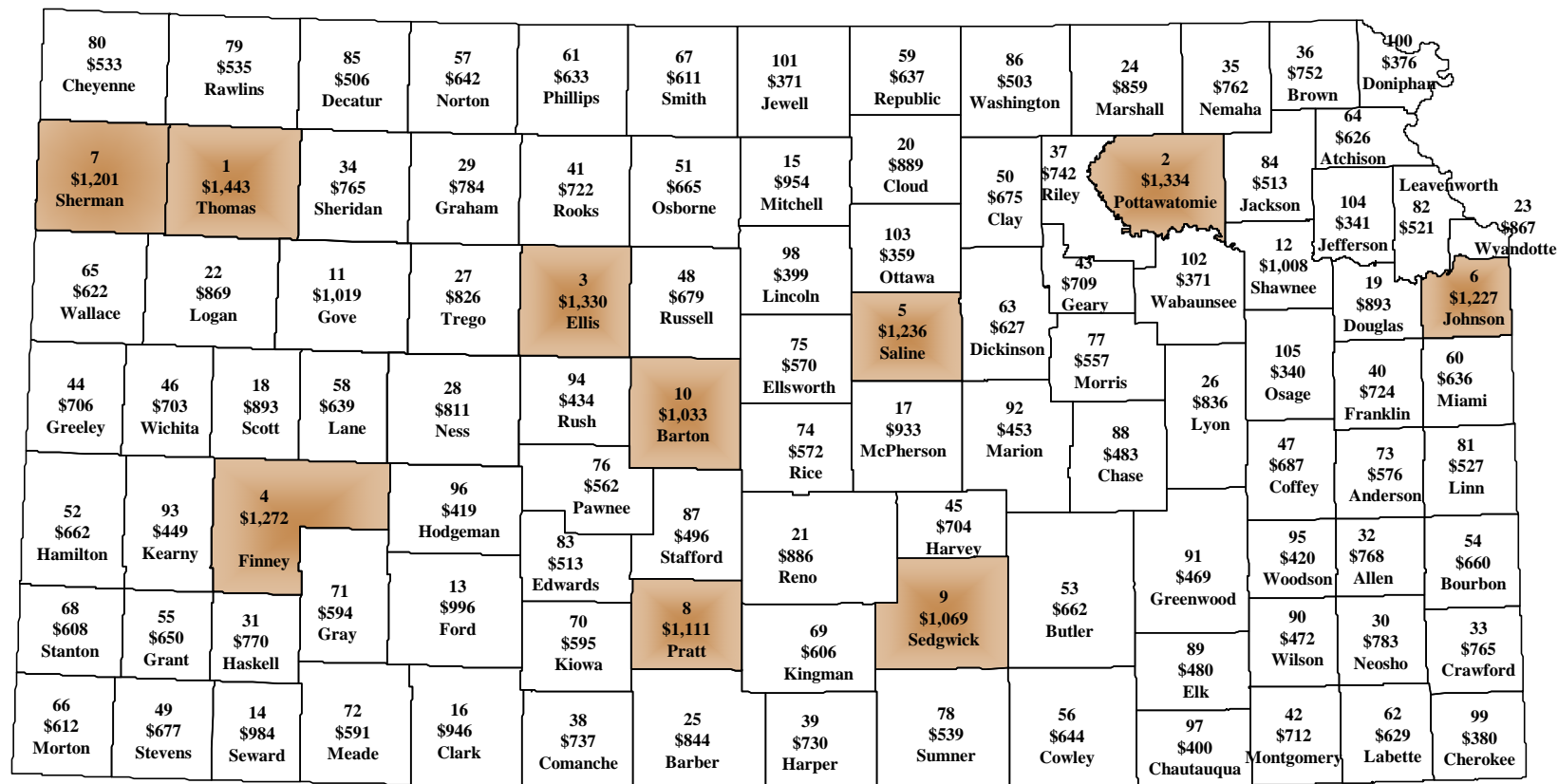
This map shows the Fiscal Year 2017 state sales tax collection percentage change over Fiscal Year 2016, by county. Total statewide percent change was a 0.2% increase. Details of this map are contained in pages 35 and 36 of this report.

-10.1%	-8.5%	-0.7%	-3.8%	-3.8%	-0.4%	-7.8%	-2.8%	-1.4%	-1.6%	6.0%	1.5%	-4.4%
Cheyenne	Rawlins	Decatur	Norton	Phillips	Smith	Jewell	Republic	Washington	Marshall	Nemaha	Brown	Doniphan
4.3%	1.5%	-1.9%	-4.3%	0.0%	-2.8%	-2.3%	-4.2%	2.1%	-1.4%	1.8%	5.1%	2.1%
Sherman	Thomas	Sheridan	Graham	Rooks	Osborne	Mitchell	Cloud	Clay	Riley	Pottawatomie	Jackson	Atchison
-23.6%	-7.2%	-3.7%	-4.1%	-0.6%	-1.1%	4.2%	3.8%	0.9%	-3.4%	-3.5%	2.0%	6.5%
Wallace	Logan	Gove	Trego	Ellis	Russell	Lincoln	Ottawa	Dickinson	Geary	Wabaunsee	Shawnee	Jefferson
9.1%	7.9%	-3.7%	-2.2%	-21.0%	-1.9%	-7.7%	-0.8%	Saline	-3.6%	-1.8%	-2.4%	3.4%
Greeley	Wichita	Scott	Lane	Ness	Rush	Ellsworth	McPherson	Marion	Morris	Lyon	Osage	Douglas
1.4%	-6.1%	-0.2%	-2.1%	2.8%	-10.1%	2.5%	-0.4%	-3.3%	-2.0%	-5.9%	4.4%	3.4%
Hamilton	Kearny	Finney	Hodgeman	Pawnee	Barton	Rice	Harvey	Chase	Coffey	Anderson	Franklin	Miami
-10.5%	-2.2%	1.9%	-8.8%	-10.1%	-2.3%	0.9%	-0.2%	-2.5%	-3.9%	-1.2%	4.3%	5.5%
Stanton	Grant	Haskell	Edwards	Stafford	Reno	Sedgwick	Butler	Greenwood	Woodson	Allen	Linn	Bourbon
-0.7%	-12.2%	-5.7%	-3.6%	-3.8%	3.0%	Kingman	Sumner	Elk	Wilson	Neosho	Crawford	Johnson
Morton	Stevens	Seward	Clark	Comanche	Barber	Harper	Cowley	Chautauqua	Montgomery	Labette	Cherokee	Wyandotte

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

This map shows the Fiscal Year 2017 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Details of this map are contained in pages 35 and 36 of this report.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

Kansas state sales tax rate: 6.50% effective July 1, 2015

<u>North American Industry Classification</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$2,125,754	\$2,079,261	-2.2%
112 Animal Production	\$368,083	\$472,732	28.4%
114 Fishing, Hunting and Trapping	\$809,978	\$771,389	-4.8%
115 Agriculture and Forestry Support Activities	\$3,270,598	\$3,221,005	-1.5%
<b>2-digit Total</b>	<b>\$6,574,413</b>	<b>\$6,544,388</b>	<b>-0.5%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$1,308,514	\$1,190,240	-9.0%
212 Mining (except Oil and Gas)	\$4,139,886	\$3,745,993	-9.5%
213 Support Activities for Mining	\$9,182,907	\$9,651,012	5.1%
<b>2-digit Total</b>	<b>\$14,631,307</b>	<b>\$14,587,245</b>	<b>-0.3%</b>
<b>22 Utilities</b>			
221 Utilities	\$82,300,936	\$84,910,591	3.2%
<b>2-digit Total</b>	<b>\$82,300,936</b>	<b>\$84,910,591</b>	<b>3.2%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$11,573,766	\$11,903,314	2.8%
237 Heavy and Civil Engineering Construction	\$22,197,570	\$20,696,941	-6.8%
238 Specialty Trade Contractors	\$65,194,201	\$65,722,141	0.8%
<b>2-digit Total</b>	<b>\$98,965,537</b>	<b>\$98,322,397</b>	<b>-0.6%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$3,763,684	\$4,223,504	12.2%
312 Beverage and Tobacco Product Mfg	\$1,785,147	\$1,935,080	8.4%
313 Textile Mills	\$189,980	\$186,465	-1.9%
314 Textile Product Mills	\$510,090	\$515,210	1.0%
315 Apparel Mfg	\$423,639	\$428,639	1.2%
316 Leather and Allied Product Mfg	\$47,222	\$50,282	6.5%
321 Wood Product Mfg	\$3,168,548	\$3,525,349	11.3%
322 Paper Mfg	\$307,612	\$371,688	20.8%
323 Printing and Related Support Activities	\$6,117,448	\$5,818,082	-4.9%
324 Petroleum and Coal Products Mfg	\$1,568,630	\$1,592,030	1.5%
325 Chemical Mfg	\$6,835,450	\$7,437,081	8.8%
326 Plastics and Rubber Products Mfg	\$1,766,788	\$1,911,692	8.2%
327 Nonmetallic Mineral Product Mfg	\$16,936,183	\$16,626,154	-1.8%
331 Primary Metal Mfg	\$224,409	\$279,105	24.4%
332 Fabricated Metal Product Mfg	\$5,716,283	\$6,150,216	7.6%
333 Machinery Mfg	\$4,658,409	\$5,446,597	16.9%
334 Computer and Electronic Product Mfg	\$2,322,794	\$1,868,800	-19.5%
335 Electrical Equipment & Appliance Mfg	\$826,552	\$638,790	-22.7%
336 Transportation Equipment Mfg	\$2,456,336	\$1,837,988	-25.2%
337 Furniture and Related Product Mfg	\$2,284,715	\$2,528,367	10.7%
339 Miscellaneous Mfg	\$4,451,680	\$4,607,261	3.5%
<b>2-digit Total</b>	<b>\$66,361,600</b>	<b>\$67,978,380</b>	<b>2.4%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$105,065,694	\$108,646,490	3.4%
424 Merchant Wholesalers, Nondurable Goods	\$23,440,033	\$23,250,895	-0.8%
425 Electronic Markets and Agents and Brokers	\$5,917,726	\$6,586,526	11.3%
<b>2-digit Total</b>	<b>\$134,423,453</b>	<b>\$138,483,911</b>	<b>3.0%</b>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$355,622,387	\$363,998,044	2.4%



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

Kansas state sales tax rate: 6.50% effective July 1, 2015

<u>North American Industry Classification</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Percent Change</u>
442 Furniture and Home Furnishings Stores	\$63,743,537	\$61,252,078	-3.9%
443 Electronics and Appliance Stores	\$36,064,723	\$35,688,988	-1.0%
444 Building Material and Garden Supply Stores	\$156,780,552	\$163,226,370	4.1%
445 Food and Beverage Stores	\$242,587,869	\$243,246,196	0.3%
446 Health and Personal Care Stores	\$33,239,395	\$32,864,169	-1.1%
447 Gasoline Stations	\$74,445,580	\$75,176,725	1.0%
448 Clothing and Clothing Accessories Stores	\$84,801,018	\$81,481,254	-3.9%
451 Sporting Goods, Hobby, Book, & Music Stores	\$52,647,045	\$47,907,893	-9.0%
452 General Merchandise Stores	\$404,442,179	\$401,183,691	-0.8%
453 Miscellaneous Store Retailers	\$55,959,864	\$54,773,919	-2.1%
454 Nonstore Retailers	\$22,972,348	\$24,301,932	5.8%
<b>2-digit Total</b>	<b>\$1,583,306,498</b>	<b>\$1,585,101,259</b>	<b>0.1%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$523,285	\$546,444	4.4%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$2,200,404	\$2,450,665	11.4%
485 Transit and Ground Passenger Transportation	Confidential	Confidential	n/a
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$2,838,802	\$2,537,965	-10.6%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$22,954	\$93,249	306.2%
493 Warehousing and Storage	\$2,080,133	\$2,132,042	2.5%
<b>2-digit Total</b>	<b>\$8,086,099</b>	<b>\$8,355,139</b>	<b>3.3%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$4,366,247	\$4,372,078	0.1%
512 Motion Picture & Sound Recording Industries	\$6,414,222	\$5,829,033	-9.1%
515 Broadcasting (except Internet)	\$36,548,506	\$37,707,558	3.2%
517 Telecommunications	\$150,191,693	\$139,887,136	-6.9%
518 ISPs, Search Portals, and Data Processing	\$389,581	\$455,912	17.0%
519 Other Information Services	\$581,871	\$577,713	-0.7%
<b>2-digit Total</b>	<b>\$198,492,120</b>	<b>\$188,829,431</b>	<b>-4.9%</b>
<b>52 Finance and Insurance</b>			
522 Credit Intermediation and Related Activities	\$3,571,814	\$3,713,532	4.0%
523 Securities and Commodity Contract Brokerage	\$337,494	\$338,502	0.3%
524 Insurance Carriers and Related Activities	\$564,865	\$494,605	-12.4%
<b>2-digit Total</b>	<b>\$4,474,173</b>	<b>\$4,546,640</b>	<b>1.6%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$1,711,854	\$2,217,474	29.5%
532 Rental and Leasing Services	\$39,812,449	\$40,744,093	2.3%
533 Lessors of Nonfinancial Intangible Assets	\$375,676	\$449,515	19.7%
<b>2-digit Total</b>	<b>\$41,899,979</b>	<b>\$43,411,082</b>	<b>3.6%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$22,005,124	\$24,386,438	10.8%
<b>2-digit Total</b>	<b>\$22,005,124</b>	<b>\$24,386,438</b>	<b>10.8%</b>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$5,230,028	\$5,663,836	8.3%
<b>2-digit Total</b>	<b>\$5,230,028</b>	<b>\$5,663,836</b>	<b>8.3%</b>

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

Kansas state sales tax rate: 6.50% effective July 1, 2015

<u>North American Industry Classification</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Percent Change</u>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$24,757,762	\$24,125,725	-2.6%
562 Waste Management and Remediation Services	\$767,495	\$634,117	-17.4%
<b>2-digit Total</b>	<b>\$25,525,257</b>	<b>\$24,759,842</b>	<b>-3.0%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$6,213,160	\$6,011,332	-3.2%
<b>2-digit Total</b>	<b>\$6,213,160</b>	<b>\$6,011,332</b>	<b>-3.2%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$2,451,488	\$2,470,124	0.8%
622 Hospitals	\$2,346,996	\$2,325,928	-0.9%
623 Nursing and Residential Care Facilities	\$306,176	\$309,731	1.2%
624 Social Assistance	\$379,309	\$355,723	-6.2%
<b>2-digit Total</b>	<b>\$5,483,970</b>	<b>\$5,461,507</b>	<b>-0.4%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$6,536,779	\$6,181,203	-5.4%
712 Museums, Historical Sites, Zoos, and Parks	\$873,416	\$828,302	-5.2%
713 Amusement, Gambling, and Recreation	\$23,089,226	\$23,873,192	3.4%
<b>2-digit Total</b>	<b>\$30,499,421</b>	<b>\$30,882,697</b>	<b>1.3%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$45,955,650	\$45,570,479	-0.8%
722 Food Services and Drinking Places	\$250,507,578	\$251,349,186	0.3%
<b>2-digit Total</b>	<b>\$296,463,228</b>	<b>\$296,919,665</b>	<b>0.2%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$60,939,353	\$62,235,953	2.1%
812 Personal and Laundry Services	\$18,642,371	\$18,398,492	-1.3%
813 Membership Associations and Organizations	\$3,132,704	\$3,120,298	-0.4%
814 Private Households	\$218,766	\$203,267	-7.1%
<b>2-digit Total</b>	<b>\$82,933,194</b>	<b>\$83,958,009</b>	<b>1.2%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$3,241,530	\$3,564,904	10.0%
922 Justice, Public Order, and Safety Activities	\$281,335	\$215,041	-23.6%
924 Administration of Environmental Programs	\$109,019	\$107,383	-1.5%
928 National Security and International Affairs	\$3,317	\$8,200	147.2%
<b>2-digit Total</b>	<b>\$3,635,201</b>	<b>\$3,895,528</b>	<b>7.2%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$2,049,830	\$1,371,179	-33.1%
<b>2-digit Total</b>	<b>\$2,049,830</b>	<b>\$1,371,179</b>	<b>-33.1%</b>
<b>Total</b>	<b>\$2,719,554,529</b>	<b>\$2,724,380,496</b>	<b>0.2%</b>

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

County/City	Sales Tax			Use Tax		
	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change
Allen County	\$2,078,168	\$2,058,326	-1.0%	\$267,236	\$198,750	-25.6%
Anderson County	\$1,138,269	\$1,161,271	2.0%	\$139,443	\$177,875	27.6%
Atchison County	\$2,117,849	\$2,144,917	1.3%	\$346,969	\$445,735	28.5%
Barber County	\$773,833	\$679,990	-12.1%	\$201,843	\$140,889	-30.2%
Barton County	\$4,724,594	\$4,517,283	-4.4%	\$531,386	\$526,002	-1.0%
Bourbon County	\$1,967,806	\$2,314,683	17.6%	\$341,040	\$363,216	6.5%
Brown County	\$1,807,797	\$1,652,384	n/a	\$390,519	\$329,833	-15.5%
Butler County	\$1,905,360	\$1,872,307	-1.7%	\$316,956	\$327,028	3.2%
Chase County	\$228,681	\$235,140	2.8%	\$38,435	\$32,931	-14.3%
Chautauqua County	\$560,868	\$525,575	-6.3%	\$128,261	\$129,743	1.2%
Cherokee County	\$2,069,847	\$2,073,394	0.2%	\$763,304	\$772,202	1.2%
Cheyenne County	\$559,886	\$532,773	-4.8%	\$136,029	\$129,467	-4.8%
Clay County	\$899,507	\$950,865	5.7%	\$129,324	\$136,213	5.3%
Cloud County	\$1,363,438	\$1,377,615	1.0%	\$321,623	\$196,272	-39.0%
Cowley County	\$1,011,304	\$975,541	-3.5%	\$146,044	\$149,708	2.5%
Crawford County	\$4,836,629	\$5,007,678	3.5%	\$940,226	\$1,090,266	16.0%
Decatur County	\$271,937	\$260,356	-4.3%	\$78,488	\$81,586	3.9%
Dickinson County	\$3,031,868	\$3,071,180	1.3%	\$420,623	\$420,980	0.1%
Doniphan County	\$559,751	\$546,283	-2.4%	\$212,559	\$222,558	4.7%
Douglas County	\$16,748,855	\$17,451,316	4.2%	\$1,948,669	\$1,998,375	2.6%
Edwards County	\$289,900	\$268,147	-7.5%	\$116,969	\$49,071	-58.0%
Elk County	\$212,210	\$228,346	7.6%	\$36,637	\$37,193	1.5%
Ellis County	\$3,147,110	\$3,119,772	-0.9%	\$350,765	\$323,336	-7.8%
Ellsworth County	\$660,835	\$521,995	-21.0%	\$98,594	\$155,104	57.3%
Finney County	\$7,734,256	\$7,734,825	0.0%	\$918,515	\$831,305	-9.5%
Ford County	\$8,222,179	\$8,671,762	n/a	\$903,934	\$1,106,784	22.4%
Franklin County	\$4,439,947	\$4,648,724	4.7%	\$668,560	\$889,666	33.1%
Geary County	\$5,402,900	\$5,233,867	-3.1%	\$710,944	\$702,371	-1.2%
Gove County	\$853,330	\$884,243	3.6%	\$116,799	\$118,506	1.5%
Graham County	\$352,700	\$347,922	-1.4%	\$83,275	\$62,982	-24.4%
Gray County	\$643,000	\$670,383	4.3%	\$198,554	\$156,948	-21.0%
Greeley County	\$152,910	\$175,045	14.5%	\$36,894	\$35,123	-4.8%
Greenwood County	\$531,649	\$525,532	-1.2%	\$90,107	\$92,449	2.6%
Hamilton County	\$292,727	\$323,380	10.5%	\$111,157	\$70,560	-36.5%
Harvey County	\$8,135,787	\$8,319,747	2.3%	\$1,222,605	\$1,144,263	-6.4%
Haskell County	\$262,304	\$262,915	0.2%	\$59,881	\$75,548	26.3%
Hodgeman County	\$153,868	\$156,252	1.5%	\$69,343	\$26,681	-61.5%
Jackson County	\$1,562,956	\$1,683,693	7.7%	\$222,399	\$246,449	10.8%
Jefferson County	\$1,102,534	\$1,214,095	10.1%	\$240,557	\$273,690	13.8%
Jewell County	\$210,936	\$215,084	2.0%	\$51,897	\$54,184	4.4%
Johnson County	\$139,008,386	\$143,664,863	n/a	\$27,250,740	\$30,199,988	10.8%
Kingman County	\$574,457	\$621,603	8.2%	\$275,108	\$192,508	-30.0%
Kiowa County	\$272,646	\$266,347	-2.3%	\$76,434	\$75,760	-0.9%
Labette County	\$2,837,840	\$2,814,601	-0.8%	\$454,791	\$533,335	17.3%
Lane County	\$191,456	\$191,876	0.2%	\$123,044	\$33,677	-72.6%
Leavenworth County	\$6,746,534	\$7,052,188	4.5%	\$1,254,408	\$1,270,785	1.3%
Lincoln County	\$244,184	\$227,505	-6.8%	\$42,177	\$39,947	-5.3%
Logan County	\$692,671	\$639,572	-7.7%	\$258,897	\$92,828	-64.1%
Lyon County	\$4,717,537	\$4,619,375	-2.1%	\$443,537	\$489,859	10.4%
Marion County	\$1,504,617	\$1,487,607	-1.1%	\$278,594	\$244,720	-12.2%
Mcpherson County	\$6,760,659	\$6,612,018	-2.2%	\$1,356,274	\$1,316,528	-2.9%
Meade County	\$428,926	\$455,764	6.3%	\$102,787	\$103,347	0.5%
Miami County	\$5,206,639	\$5,322,499	2.2%	\$920,690	\$1,001,143	8.7%
Mitchell County	\$1,056,640	\$1,057,073	0.0%	\$127,588	\$123,612	-3.1%
Montgomery County	\$146	\$14	-90.6%	\$0	\$0	#DIV/0!
Morris County	\$548,838	\$562,053	2.4%	\$81,743	\$88,518	8.3%
Morton County	\$246,559	\$288,008	n/a	\$185,255	\$228,366	23.3%
Nemaha County	\$1,771,343	\$1,959,613	10.6%	\$296,909	\$379,792	27.9%
Neosho County	\$2,011,939	\$2,064,867	2.6%	\$272,647	\$303,209	11.2%
Norton County	\$460,814	\$453,612	-1.6%	\$100,150	\$105,624	5.5%
Osage County	\$1,019,535	\$1,003,278	-1.6%	\$138,345	\$165,812	19.9%
Osborne County	\$663,153	\$656,745	-1.0%	\$124,013	\$92,028	-25.8%
Ottawa County	\$361,082	\$431,180	19.4%	\$56,530	\$68,892	21.9%
Pawnee County	\$1,282,495	\$1,294,762	1.0%	\$207,669	\$168,554	-18.8%
Phillips County	\$303,492	\$306,660	1.0%	\$82,478	\$68,899	-16.5%

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

County/City	Sales Tax			Use Tax		
	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change
Pottawatomie County	\$4,935,020	\$5,111,448	3.6%	\$548,471	\$602,459	9.8%
Pratt County	\$3,154,843	\$3,107,172	-1.5%	\$634,094	\$469,827	-25.9%
Rawlins County	\$489,511	\$374,712	n/a	\$139,040	\$101,494	-27.0%
Reno County	\$14,237,016	\$14,070,776	-1.2%	\$2,207,395	\$2,212,027	0.2%
Republic County	\$1,087,334	\$1,073,009	-1.3%	\$174,694	\$168,689	-3.4%
Rice County	\$947,486	\$927,216	-2.1%	\$219,713	\$242,537	10.4%
Riley County	\$9,138,728	\$9,117,211	-0.2%	\$989,931	\$1,063,219	7.4%
Rooks County	\$314,594	\$309,992	-1.5%	\$36,324	\$40,726	12.1%
Russell County	\$1,693,395	\$1,664,720	-1.7%	\$299,643	\$215,879	-28.0%
Saline County	\$11,166,526	\$11,112,598	-0.5%	\$1,003,236	\$997,237	-0.6%
Scott County	\$1,609,240	\$1,605,779	-0.2%	\$351,455	\$262,383	-25.3%
Sedgwick County	\$89,601,889	\$90,202,328	0.7%	\$10,501,998	\$10,656,097	1.5%
Seward County	\$4,979,743	\$4,630,146	-7.0%	\$637,025	\$618,054	-3.0%
Shawnee County	\$31,441,304	\$34,221,673	8.8%	\$4,566,680	\$5,063,729	10.9%
Sheridan County	\$690,196	\$671,247	-2.7%	\$111,059	\$110,389	-0.6%
Sherman County	\$2,590,652	\$2,637,678	1.8%	\$378,875	\$327,830	-13.5%
Smith County	\$778,144	\$790,082	1.5%	\$135,526	\$156,197	15.3%
Stafford County	\$412,882	\$366,545	-11.2%	\$87,755	\$57,611	-34.4%
Stanton County	\$237,540	\$220,561	-7.1%	\$44,201	\$49,425	11.8%
Sumner County	\$1,141,698	\$1,196,984	n/a	\$244,614	\$218,102	-10.8%
Thomas County	\$1,820,582	\$1,911,402	n/a	\$197,096	\$252,126	27.9%
Trego County	\$639,052	\$607,573	-4.9%	\$94,863	\$77,538	-18.3%
Wabaunsee County	\$704,236	\$726,303	3.1%	\$205,676	\$232,612	13.1%
Washington County	\$499,153	\$525,844	5.3%	\$115,631	\$125,520	8.6%
Wichita County	\$562,624	\$557,132	-1.0%	\$161,131	\$132,527	-17.8%
Wilson County	\$0	\$0	#DIV/0!	\$2	\$0	-100.0%
Woodson County	\$249,069	\$243,949	-2.1%	\$61,948	\$47,380	-23.5%
Wyandotte County	\$25,574,029	\$25,572,552	0.0%	\$5,266,402	\$4,903,477	-6.9%
Abilene	\$1,318,126	\$1,318,652	0.0%	\$127,013	\$127,853	0.7%
Alma	\$72,745	\$80,331	10.4%	\$15,901	\$20,982	32.0%
Almena	\$11,985	\$11,395	-4.9%	\$4,681	\$4,628	-1.1%
Altamont	\$61,536	\$66,692	8.4%	\$18,677	\$22,315	19.5%
Altoona	\$21,789	\$19,436	-10.8%	\$4,463	\$6,822	52.8%
Americus	\$13,843	\$14,787	6.8%	\$5,381	\$3,024	-43.8%
Andover	\$2,634,542	\$3,306,399	n/a	\$477,826	\$702,335	47.0%
Anthony	\$214,010	\$153,042	-28.5%	\$44,681	\$23,612	-47.2%
Argonia	\$26,307	\$25,961	-1.3%	\$6,569	\$5,625	-14.4%
Arkansas City	\$2,498,960	\$3,353,183	n/a	\$304,333	\$446,159	46.6%
Arma	\$78,795	\$81,455	3.4%	\$13,325	\$15,137	13.6%
Ashland	\$82,927	\$96,359	16.2%	\$15,471	\$15,796	2.1%
Atchison	\$1,446,139	\$1,455,738	0.7%	\$176,919	\$234,729	32.7%
Attica	\$56,470	\$72,854	29.0%	\$12,783	\$8,837	-30.9%
Auburn	\$129,276	\$133,432	3.2%	\$20,561	\$20,632	0.3%
Augusta	\$1,992,983	\$2,044,942	2.6%	\$393,112	\$428,368	9.0%
Axtell	\$55,138	\$50,200	-9.0%	\$8,803	\$10,251	16.5%
Baldwin City	\$433,598	\$421,194	-2.9%	\$82,991	\$107,419	29.4%
Basehor	\$349,100	\$392,109	12.3%	\$98,272	\$117,715	19.8%
Baxter Springs	\$316,956	\$319,528	0.8%	\$108,574	\$116,626	7.4%
Belle Plaine	\$93,188	\$90,280	-3.1%	\$19,731	\$27,675	40.3%
Belleville	\$504,967	\$495,869	n/a	\$53,808	\$42,138	-21.7%
Beloit	\$827,282	\$802,699	-3.0%	\$80,217	\$81,018	1.0%
Bennington	\$32,709	\$32,729	0.1%	\$7,185	\$9,954	38.5%
Benton	\$86,528	\$96,413	11.4%	\$24,369	\$22,046	-9.5%
Blue Rapids	\$140,863	\$143,278	1.7%	\$24,917	\$17,789	-28.6%
Bonner Springs	\$3,265,148	\$3,289,585	0.7%	\$358,448	\$372,679	4.0%
Bronson	\$9,369	\$9,333	-0.4%	\$2,539	\$2,235	-12.0%
Buhler	\$47,817	\$53,553	n/a	\$21,008	\$17,306	-17.6%
Burden	\$24,536	\$25,357	3.3%	\$5,302	\$5,807	9.5%
Burlingame	\$55,298	\$53,203	-3.8%	\$9,360	\$9,936	6.1%
Burlington	\$933,535	\$880,940	-5.6%	\$144,060	\$133,908	-7.0%
Burrton		\$5,846	n/a		\$972	#DIV/0!
Caldwell	\$95,170	\$105,762	11.1%	\$28,841	\$31,930	10.7%
Caney	\$395,519	\$395,274	-0.1%	\$126,503	\$105,410	-16.7%
Canton	\$53,972	\$57,702	6.9%	\$6,834	\$10,652	55.9%
Carbondale	\$195,473	\$197,813	1.2%	\$24,074	\$29,245	21.5%

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

County/City	Sales Tax			Use Tax		
	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change
Cedar Vale	\$46,725	\$40,196	-14.0%	\$9,268	\$9,773	5.4%
Chanute	\$1,990,517	\$2,053,930	3.2%	\$211,349	\$242,379	14.7%
Chapman	\$97,050	\$104,672	7.9%	\$16,114	\$16,153	0.2%
Chase	\$14,785	\$12,892	-12.8%	\$5,089	\$5,165	1.5%
Cherokee	\$31,669	\$30,297	-4.3%	\$64,535	\$66,960	3.8%
Cherryvale	\$517,709	\$527,088	1.8%	\$138,226	\$135,273	-2.1%
Chetopa	\$89,833	\$86,405	-3.8%	\$20,996	\$19,937	-5.0%
Cimarron	\$246,404	\$257,567	4.5%	\$58,083	\$64,108	10.4%
Clatlin	\$22,074	\$21,610	-2.1%	\$3,800	\$3,052	-19.7%
Clay Center	\$1,377,923	\$1,454,883	5.6%	\$169,100	\$133,737	-20.9%
Clifton	\$24,827	\$33,224	n/a	\$397,504	\$387,027	-2.6%
Coffeyville	\$4,525,362	\$4,206,360	-7.0%	\$841,965	\$802,997	-4.6%
Colby	\$1,203,104	\$1,199,362	-0.3%	\$90,371	\$108,113	19.6%
Coldwater	\$220,272	\$223,884	1.6%	\$30,571	\$32,011	4.7%
Collyer	\$6,492	\$5,836	-10.1%	\$1,662	\$1,159	-30.3%
Columbus	\$488,169	\$468,376	-4.1%	\$106,135	\$113,181	6.6%
Concordia	\$1,065,463	\$1,059,837	-0.5%	\$85,433	\$79,718	-6.7%
Conway Springs	\$100,905	\$114,452	13.4%	\$19,088	\$22,583	18.3%
Cottonwood Falls	\$84,167	\$89,814	6.7%	\$11,460	\$9,605	-16.2%
Council Grove	\$623,253	\$644,079	3.3%	\$52,910	\$63,447	19.9%
Cunningham	\$42,562	\$56,514	32.8%	\$18,180	\$31,207	71.7%
Dearing	\$14,303	\$17,026	n/a	\$4,659	\$4,563	-2.1%
Deerfield	\$23,513	\$27,543	17.1%	\$26,549	\$12,594	-52.6%
Delphos	\$16,539	\$34,015	105.7%	\$3,998	\$4,962	24.1%
Derby	\$2,189,266	\$2,276,970	4.0%	\$205,379	\$227,528	10.8%
DeSoto	\$654,532	\$842,671	28.7%	\$326,351	\$409,154	25.4%
Dighton	\$105,146	\$102,225	-2.8%	\$25,424	\$19,620	-22.8%
Dodge City	\$4,947,247	\$5,200,750	5.1%	\$505,988	\$533,463	5.4%
Douglass	\$164,366	\$180,492	9.8%	\$55,893	\$64,882	16.1%
Downs	\$50,523	\$59,645	18.1%	\$7,525	\$6,694	-11.0%
Easton	\$28,475	\$27,872	-2.1%	\$7,159	\$7,072	-1.2%
Edgerton	\$184,677	\$295,311	59.9%	\$71,239	\$203,803	186.1%
Edna	\$36,026	\$33,056	n/a	\$8,945	\$7,440	-16.8%
Edwardsville	\$602,916	\$615,714	2.1%	\$242,142	\$286,994	18.5%
Effingham	\$23,174	\$28,426	22.7%	\$7,957	\$6,992	-12.1%
El Dorado	\$2,331,759	\$2,223,956	-4.6%	\$271,396	\$262,582	-3.2%
Elkhart	\$229,029	\$185,241	-19.1%	\$73,605	\$42,067	-42.8%
Ellinwood	\$82,604	\$91,939	11.3%	\$12,139	\$11,207	-7.7%
Ellis	\$320,347	\$340,327	6.2%	\$54,727	\$58,490	6.9%
Ellsworth	\$457,660	\$425,239	-7.1%	\$54,851	\$53,955	-1.6%
Elwood	\$150,256	\$127,876	-14.9%	\$37,800	\$32,240	-14.7%
Emporia	\$4,304,060	\$4,202,826	-2.4%	\$347,488	\$391,720	12.7%
Erie	\$131,715	\$133,651	1.5%	\$35,537	\$27,286	-23.2%
Eudora	\$399,641	\$582,778	45.8%	\$90,986	\$147,473	62.1%
Eureka	\$540,523	\$554,535	2.6%	\$85,056	\$92,817	9.1%
Fairway	\$826,606	\$809,474	-2.1%	\$311,775	\$304,702	-2.3%
Florence	\$36,403	\$36,521	0.3%	\$6,986	\$5,088	-27.2%
Fontana	\$6,459	\$2,865	-55.7%	\$2,044	\$2,197	7.4%
Fort Scott	\$2,074,521	\$2,112,388	1.8%	\$262,336	\$265,684	1.3%
Frankfort	\$116,649	\$117,218	0.5%	\$24,510	\$26,996	10.1%
Fredonia	\$902,809	\$865,167	-4.2%	\$186,672	\$151,627	-18.8%
Frontenac	\$501,538	\$513,076	2.3%	\$75,695	\$76,507	1.1%
Galena	\$209,386	\$196,560	-6.1%	\$104,395	\$99,642	-4.6%
Garden City	\$6,505,262	\$6,481,449	-0.4%	\$598,302	\$505,171	-15.6%
Gardner	\$3,127,845	\$3,372,065	7.8%	\$465,450	\$514,707	10.6%
Garnett	\$265,760	\$262,604	-1.2%	\$18,795	\$21,543	14.6%
Gas	\$29,235	\$30,496	4.3%	\$4,035	\$5,037	24.8%
Geneseo	\$19,519	\$17,506	-10.3%	\$9,099	\$6,400	-29.7%
Girard	\$264,961	\$235,571	-11.1%	\$136,526	\$126,654	-7.2%
Glade	\$16,466	\$15,138	-8.1%	\$720	\$568	-21.1%
Glasco	\$24,966	\$25,940	3.9%	\$5,307	\$5,811	9.5%
Goddard	\$803,421	\$834,089	3.8%	\$67,551	\$76,863	13.8%
Goodland	\$260,950	\$268,414	2.9%	\$25,129	\$29,216	16.3%
Grandview Plaza	\$142,852	\$140,280	-1.8%	\$29,041	\$29,255	0.7%
Great Bend	\$2,624,770	\$2,532,470	-3.5%	\$254,405	\$232,024	-8.8%

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

County/City	Sales Tax			Use Tax		
	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change
Greensburg	\$139,779	\$137,961	-1.3%	\$27,596	\$27,790	0.7%
Grinnell	\$8,877	\$7,401	-16.6%	\$979	\$1,215	24.2%
Hardtner	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Harper	\$406,400	\$393,487	-3.2%	\$44,342	\$54,689	23.3%
Hartford	\$23,565	\$21,398	-9.2%	\$4,291	\$3,718	-13.4%
Haven	\$38,607	\$68,881	n/a	\$445,328	\$390,397	-12.3%
Hays	\$9,463,307	\$9,367,740	-1.0%	\$901,692	\$888,576	-1.5%
Haysville	\$638,450	\$697,577	9.3%	\$217,244	\$134,858	-37.9%
Herington	\$516,663	\$518,935	0.4%	\$98,370	\$102,565	4.3%
Hiawatha	\$675,143	\$714,971	n/a	\$72,548	\$85,586	18.0%
Highland	\$49,141	\$49,828	1.4%	\$13,443	\$13,268	-1.3%
Hill City	\$238,833	\$235,841	-1.3%	\$48,169	\$44,580	-7.5%
Hillsboro	\$424,658	\$419,130	-1.3%	\$53,206	\$48,292	-9.2%
Hoisington	\$183,963	\$188,741	2.6%	\$23,441	\$27,449	17.1%
Holcomb	\$48,990	\$56,164	14.6%	\$23,266	\$20,191	-13.2%
Holton	\$565,351	\$633,632	12.1%	\$54,983	\$58,674	6.7%
Horton	\$136,129	\$186,414	n/a	\$25,393	\$35,056	38.1%
Howard		\$4,663	n/a		\$852	#DIV/0!
Hugoton	\$743,446	\$701,477	-5.6%	\$188,926	\$120,623	-36.2%
Humboldt	\$157,901	\$158,894	0.6%	\$36,233	\$42,568	17.5%
Hutchinson	\$8,173,035	\$8,530,228	4.4%	\$1,043,676	\$1,197,171	14.7%
Independence	\$5,416,639	\$5,143,363	-5.0%	\$578,185	\$559,263	-3.3%
Iola	\$1,175,057	\$1,174,987	0.0%	\$94,304	\$80,704	-14.4%
Jetmore	\$78,413	\$94,590	20.6%	\$16,001	\$15,859	-0.9%
Junction City	\$7,456,139	\$7,251,550	-2.7%	\$711,489	\$706,600	-0.7%
Kanopolis	\$22,350	\$21,247	-4.9%	\$4,398	\$4,015	-8.7%
Kansas City	\$36,555,486	\$37,070,283	1.4%	\$7,814,688	\$7,218,732	-7.6%
Kincaid	\$5,892	\$4,959	-15.8%	\$1,657	\$1,411	-14.8%
Kingman	\$442,771	\$440,678	-0.5%	\$111,151	\$36,410	-67.2%
Kinsley	\$154,778	\$145,854	-5.8%	\$36,962	\$21,325	-42.3%
Kiowa	\$93,431	\$84,756	-9.3%	\$12,643	\$15,174	20.0%
LaCrosse	\$185,068	\$233,054	25.9%	\$22,478	\$26,982	20.0%
LaCygne	\$251,412	\$360,680	43.5%	\$18,078	\$97,976	442.0%
LaHarpe	\$14,714	\$17,040	15.8%	\$26,717	\$34,540	29.3%
Lakin	\$181,862	\$182,532	0.4%	\$39,263	\$47,363	20.6%
Lane	\$9,423	\$11,754	24.7%	\$2,535	\$3,768	48.6%
Lansing	\$801,656	\$836,431	4.3%	\$115,641	\$136,844	18.3%
Larned	\$244,706	\$256,224	4.7%	\$29,119	\$30,568	5.0%
Lawrence	\$23,990,366	\$25,117,433	4.7%	\$2,497,438	\$2,554,202	2.3%
Leavenworth	\$8,773,627	\$9,014,260	2.7%	\$1,188,757	\$1,061,135	-10.7%
Leawood	\$7,759,165	\$7,969,168	2.7%	\$1,948,217	\$2,204,277	13.1%
Lebo	\$72,334	\$84,165	16.4%	\$16,116	\$22,234	38.0%
LeCompton	\$37,734	\$46,351	22.8%	\$13,384	\$28,391	112.1%
Lenexa	\$16,020,822	\$16,603,506	3.6%	\$5,931,248	\$5,863,102	-1.1%
Leon	\$26,827	\$32,492	21.1%	\$7,186	\$10,382	44.5%
Leonardville	\$33,339	\$29,786	-10.7%	\$4,637	\$5,491	18.4%
LeRoy	\$46,493	\$46,010	-1.0%	\$338,406	\$337,493	-0.3%
Liberal	\$5,566,285	\$5,151,716	-7.4%	\$616,384	\$630,503	2.3%
Lincoln Center	\$127,944	\$136,485	6.7%	\$13,644	\$17,833	30.7%
Lindsborg	\$440,931	\$453,308	2.8%	\$80,759	\$89,299	10.6%
Linwood	\$21,047	\$23,587	12.1%	\$16,495	\$14,026	-15.0%
Little River	\$30,901	\$32,020	3.6%	\$7,075	\$7,134	0.8%
Logan	\$32,410	\$30,659	-5.4%	\$6,689	\$6,210	-7.2%
Longford	\$5,491	\$5,660	3.1%	\$661	\$1,588	140.2%
Louisburg	\$1,063,318	\$1,117,380	5.1%	\$151,524	\$155,519	2.6%
Luray	\$12,254	\$11,939	n/a	\$7,617	\$8,200	7.6%
Lyndon	\$158,348	\$179,972	13.7%	\$35,165	\$35,574	1.2%
Lyons	\$385,277	\$370,640	-3.8%	\$631,393	\$658,989	4.4%
Manhattan	\$13,915,100	\$14,115,853	n/a	\$650,477	\$737,228	13.3%
Mankato	\$74,135	\$72,698	-1.9%	\$13,154	\$13,059	-0.7%
Maple Hill	\$24,517	\$26,148	6.7%	\$8,165	\$5,471	-33.0%
Mapleton	\$2,602	\$2,702	3.8%	\$1,388	\$1,487	7.1%
Marion	\$148,558	\$153,775	3.5%	\$21,952	\$20,748	-5.5%
Marquette	\$26,413	\$38,420	n/a	\$0	\$3,561	#DIV/0!
Marysville	\$1,397,200	\$1,331,398	-4.7%	\$157,554	\$149,978	-4.8%

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

County/City	Sales Tax			Use Tax		
	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change
Mayetta	\$16,638	\$17,894	7.5%	\$8,797	\$7,374	-16.2%
Mayfield	\$4,012	\$4,354	8.6%	\$670	\$755	12.7%
McCune	\$15,053	\$13,021	-13.5%	\$4,792	\$6,138	28.1%
McPherson	\$2,833,284	\$2,761,758	-2.5%	\$362,803	\$362,154	-0.2%
Meade	\$193,210	\$208,988	8.2%	\$40,571	\$49,411	21.8%
Medicine Lodge	\$276,867	\$236,497	-14.6%	\$47,118	\$29,794	-36.8%
Melvorn	\$21,065	\$23,373	11.0%	\$11,439	\$11,232	-1.8%
Meriden	\$19,151	\$44,407	n/a	\$14,163	\$15,962	12.7%
Merriam	\$9,893,191	\$10,102,166	2.1%	\$257,816	\$260,444	1.0%
Miltonvale	\$62,429	\$61,872	-0.9%	\$124,426	\$20,039	-83.9%
Minneapolis	\$186,190	\$179,239	-3.7%	\$22,029	\$25,095	13.9%
Minneola	\$48,407	\$96,340	99.0%	\$0	\$27,135	#DIV/0!
Mission	\$3,646,577	\$3,880,157	6.4%	\$881,255	\$795,187	-9.8%
Mission Hills	\$581,359	\$621,814	7.0%	\$183,425	\$200,499	9.3%
Moran	\$23,176	\$22,650	-2.3%	\$2,793	\$3,422	22.5%
Morland	\$8,970	\$8,105	-9.6%	\$1,990	\$1,647	-17.2%
Moscow	\$33,305	\$27,454	-17.6%	\$11,429	\$8,882	-22.3%
Mound City	\$131,510	\$128,959	-1.9%	\$13,846	\$15,678	13.2%
Mound Valley	\$9,042	\$8,163	-9.7%	\$2,419	\$2,951	22.0%
Moundridge	\$204,260	\$207,046	1.4%	\$70,551	\$63,784	-9.6%
Mullinville		\$850	n/a		\$172	#DIV/0!
Mulvane	\$523,434	\$561,126	7.2%	\$169,544	\$131,409	-22.5%
Neodesha	\$704,266	\$583,223	-17.2%	\$142,314	\$122,575	-13.9%
Neosho Rapids	\$5,252	\$5,063	-3.6%	\$1,349	\$2,607	93.3%
Ness City	\$190,378	\$180,688	-5.1%	\$30,210	\$27,004	-10.6%
Nickerson	\$62,738	\$59,923	-4.5%	\$11,026	\$11,684	6.0%
Norton	\$587,567	\$577,837	-1.7%	\$72,200	\$81,020	12.2%
Oak Hill	\$0	\$516	#DIV/0!	\$156	\$208	33.4%
Oakley	\$220,158	\$223,939	1.7%	\$29,879	\$21,870	-26.8%
Oberlin	\$281,133	\$274,553	-2.3%	\$70,989	\$69,679	-1.8%
Ogden	\$79,106	\$77,300	-2.3%	\$11,436	\$13,031	13.9%
Olathe	\$36,899,043	\$38,249,932	3.7%	\$5,501,550	\$7,536,955	37.0%
Olpe	\$23,653	\$23,203	-1.9%	\$4,359	\$4,605	5.6%
Onaga	\$76,053	\$67,803	-10.8%	\$11,282	\$10,956	-2.9%
Osage City	\$480,985	\$478,915	-0.4%	\$47,762	\$50,613	6.0%
Osawatomie	\$267,859	\$250,506	-6.5%	\$58,285	\$59,118	1.4%
Oskaloosa	\$144,184	\$143,624	-0.4%	\$17,631	\$26,217	48.7%
Oswego	\$159,348	\$187,079	n/a	\$30,414	\$39,469	29.8%
Ottawa	\$2,425,434	\$3,477,039	n/a	\$289,683	\$575,353	98.6%
Overbrook	\$100,919	\$101,907	1.0%	\$13,503	\$25,472	88.6%
Overland Park	\$44,685,773	\$44,967,510	0.6%	\$7,438,978	\$8,051,298	8.2%
Oxford	\$56,452	\$58,434	3.5%	\$10,741	\$13,107	22.0%
Paola	\$1,707,126	\$1,778,030	4.2%	\$173,750	\$195,060	12.3%
Parker	\$66,745	\$58,822	-11.9%	\$7,966	\$8,196	2.9%
Parsons	\$2,409,506	\$2,428,417	0.8%	\$293,555	\$364,610	24.2%
Paxico	\$12,943	\$11,634	-10.1%	\$2,737	\$3,266	19.3%
Peabody	\$61,444	\$58,070	-5.5%	\$21,980	\$18,751	-14.7%
Perry	\$56,797	\$61,809	8.8%	\$13,137	\$17,546	33.6%
Phillipsburg	\$773,432	\$789,762	2.1%	\$117,221	\$109,516	-6.6%
Pittsburg	\$6,027,640	\$6,046,659	0.3%	\$938,337	\$1,073,912	14.4%
Plainville	\$585,600	\$566,175	-3.3%	\$64,640	\$70,226	8.6%
Pleasanton	\$153,792	\$165,258	7.5%	\$34,796	\$45,965	32.1%
Pomona	\$139,855	\$142,331	1.8%	\$17,036	\$23,394	37.3%
Potwin	\$17,423	\$16,034	-8.0%	\$4,389	\$4,245	-3.3%
Prairie Village	\$2,409,998	\$2,467,111	2.4%	\$540,758	\$657,924	21.7%
Pratt	\$1,152,885	\$1,133,028	-1.7%	\$121,055	\$110,964	-8.3%
Princeton	\$11,541	\$12,310	6.7%	\$1,236	\$1,806	46.2%
Protection	\$100,922	\$97,236	-3.7%	\$11,588	\$9,981	-13.9%
Randolph	\$12,982	\$13,560	4.5%	\$2,560	\$2,954	15.4%
Ransom	\$16,255	\$13,279	-18.3%	\$2,304	\$1,601	-30.5%
Richmond	\$37,643	\$35,774	-5.0%	\$1,377	\$1,362	-1.1%
Riley	\$57,027	\$55,285	-3.1%	\$12,905	\$14,259	10.5%
Roeland Park	\$1,737,460	\$1,782,430	2.6%	\$140,903	\$188,239	33.6%
Rolla	\$45,637	\$37,466	n/a	\$27,469	\$23,604	-14.1%
Rose Hill	\$231,638	\$211,108	-8.9%	\$66,253	\$77,413	16.8%

## Local Sales and Use Tax Collections Issued for FY 2016 and FY 2017

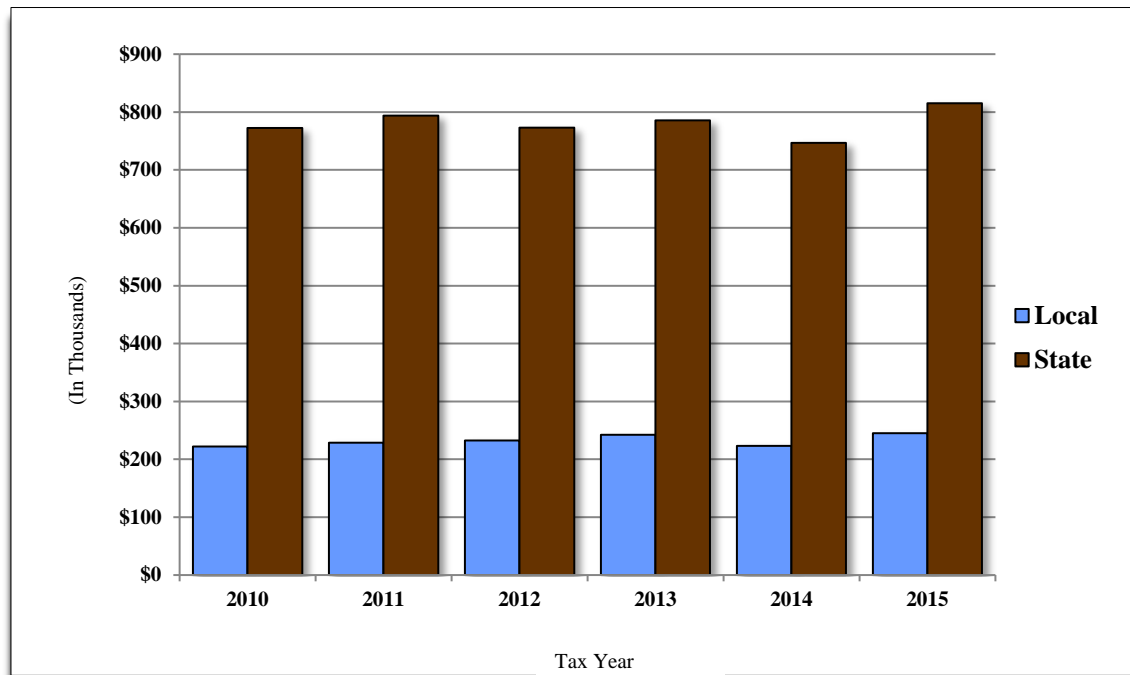
County/City	Sales Tax			Use Tax		
	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change	Fiscal Year 2016 (July 2015-June 2016)	Fiscal Year 2017 (July 2016-June 2017)	Percent Change
Rossville	\$104,093	\$113,825	9.3%	\$18,812	\$12,230	-35.0%
Sabetha	\$417,979	\$464,175	11.1%	\$99,048	\$85,681	-13.5%
Saint John		\$28,322	n/a		\$6,737	#DIV/0!
Saint Marys	\$261,403	\$301,471	15.3%	\$49,901	\$48,707	-2.4%
Saint Paul	\$59,900	\$63,627	6.2%	\$12,970	\$15,159	16.9%
Salina	\$9,479,735	\$11,667,554	n/a	\$712,539	\$954,390	33.9%
Satanta	\$86,427	\$82,408	-4.6%	\$23,161	\$22,015	-4.9%
Scammon	\$27,409	\$17,100	-37.6%	\$4,491	\$7,394	64.7%
Scott City	\$317,185	\$306,335	-3.4%	\$51,041	\$50,230	-1.6%
Scranton	\$33,904	\$32,467	-4.2%	\$4,970	\$5,337	7.4%
Sedan	\$173,563	\$148,911	-14.2%	\$27,470	\$33,885	23.4%
Seneca	\$603,752	\$597,856	-1.0%	\$59,273	\$88,218	48.8%
Severy	\$20,558	\$19,032	-7.4%	\$3,609	\$3,627	0.5%
Shawnee	\$15,248,789	\$15,905,634	4.3%	\$2,950,985	\$2,615,641	-11.4%
Smith Center	\$232,341	\$237,515	2.2%	\$30,325	\$40,739	34.3%
South Hutchinson	\$247,853	\$295,144	19.1%	\$42,038	\$45,548	8.3%
Spivey	\$16,817	\$16,665	-0.9%	\$1,254	\$1,842	46.9%
Spring Hill	\$873,574	\$897,914	2.8%	\$357,417	\$282,696	-20.9%
Stafford	\$96,417	\$104,490	n/a	\$13,668	\$17,820	30.4%
Sterling	\$207,166	\$200,681	-3.1%	\$46,617	\$54,020	15.9%
Stockton	\$233,391	\$275,146	n/a	\$26,477	\$37,410	41.3%
Strong City	\$42,191	\$38,523	-8.7%	\$5,722	\$5,612	-1.9%
Sublette	\$215,269	\$217,708	1.1%	\$32,783	\$30,301	-7.6%
Syracuse	\$202,142	\$216,808	7.3%	\$91,354	\$35,962	-60.6%
Thayer	\$37,077	\$39,795	n/a	\$5,403	\$6,906	27.8%
Tonganoxie	\$707,959	\$760,155	7.4%	\$178,844	\$153,513	-14.2%
Topeka	\$38,982,694	\$40,226,297	3.2%	\$5,115,343	\$5,581,999	9.1%
Toronto	\$7,347	\$7,012	-4.6%	\$2,055	\$1,218	-40.8%
Towanda	\$80,176	\$85,970	n/a	\$29,852	\$44,381	48.7%
Troy	\$57,526	\$57,386	-0.2%	\$23,480	\$28,087	19.6%
Udall	\$55,637	\$53,883	-3.2%	\$14,476	\$23,660	63.4%
Ulysses	\$1,319,946	\$1,232,781	-6.6%	\$262,189	\$273,115	4.2%
Uniontown	\$14,565	\$14,666	0.7%	\$4,844	\$4,821	-0.5%
Utica	\$12,776	\$12,879	0.8%	\$1,771	\$1,849	4.4%
Valley Falls	\$106,814	\$136,400	n/a	\$12,539	\$19,161	52.8%
Victoria	\$69,373	\$68,000	-2.0%	\$12,234	\$12,394	1.3%
Wakeeney	\$327,036	\$297,679	-9.0%	\$37,263	\$35,168	-5.6%
Wakefield	\$48,406	\$50,147	3.6%	\$9,991	\$10,139	1.5%
Wamego	\$1,063,934	\$1,076,074	1.1%	\$166,373	\$168,955	1.6%
Washington	\$155,738	\$170,400	9.4%	\$20,052	\$26,697	33.1%
Waterville	\$70,991	\$75,703	6.6%	\$13,032	\$9,722	-25.4%
Wathena	\$108,012	\$110,245	2.1%	\$52,141	\$45,570	-12.6%
Weir	\$20,491	\$22,057	7.6%	\$16,819	\$13,962	-17.0%
Wellington	\$2,233,564	\$2,184,542	-2.2%	\$306,298	\$311,137	1.6%
Wellsville	\$137,414	\$157,929	14.9%	\$20,697	\$27,898	34.8%
Westmoreland	\$50,820	\$48,360	-4.8%	\$9,431	\$10,109	7.2%
Westwood	\$322,825	\$362,435	12.3%	\$46,129	\$44,826	-2.8%
Westwood Hills	\$27,245	\$25,167	-7.6%	\$7,277	\$11,284	55.1%
Willard	\$2,775	\$3,798	36.8%	\$405	\$556	37.2%
Williamsburg	\$16,513	\$16,930	2.5%	\$2,512	\$4,473	78.0%
Wilmore	\$4,312	\$2,836	-34.2%	\$1,342	\$1,255	-6.5%
Wilson	\$62,041	\$63,885	3.0%	\$10,203	\$11,814	15.8%
Winfield	\$2,378,189	\$2,303,047	-3.2%	\$317,025	\$307,300	-3.1%
Yates Center	\$279,335	\$273,071	n/a	\$45,443	\$45,483	0.1%
Horsethief Reservoir	\$2,101,487	\$2,174,125	3.5%	\$268,141	\$265,513	-1.0%
Statewide	\$909,991,649	\$932,406,035	2.5%	\$144,949,303	\$151,939,748	4.8%
Washburn U. (in Shawn)	\$18,654,432	\$19,328,052	3.6%	\$2,574,044	\$2,858,156	11.0%



## Kansas Local and State Use Tax Reported on K-40

Kansans who buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas Use Tax on these purchases if the seller does not charge a Kansas tax equal to the Kansas Retailers' sales tax rate (state plus local) in effect where the item(s) will be used, stored or consumed.

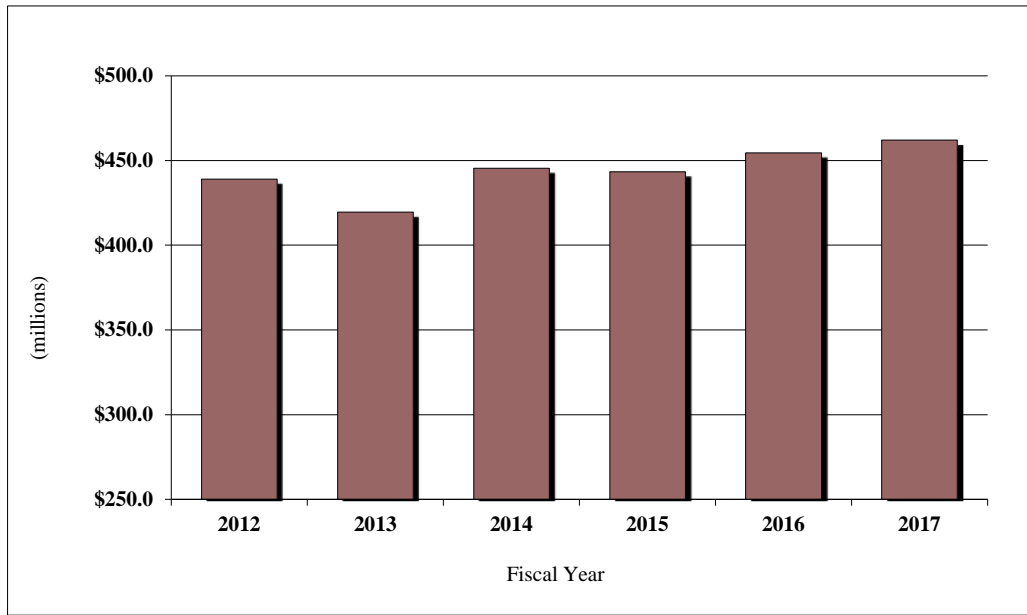
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



<u>Tax Year</u>	<u>Number Filers</u>	<u>Amount Collected Local Use Tax</u>	<u>Amount Collected State Use Tax</u>	<u>Amount Collected Total</u>	<u>Percent Change</u>
2010	25,905	\$222,152	\$772,608	\$994,760	-3.0%
2011	23,346	\$228,643	\$793,832	\$1,022,475	2.8%
2012	22,075	\$232,444	\$773,229	\$1,005,673	-1.6%
2013	22,764	\$242,282	\$785,546	\$1,027,828	2.2%
2014	20,855	\$223,069	\$746,738	\$969,807	-5.6%
2015	20,082	\$245,103	\$815,076	\$1,060,179	9.3%

## Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections increased by 1.7% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2012	\$439,069,853	-0.4%
2013	\$419,608,676	-4.4%
2014	\$445,481,748	6.2%
2015	\$443,326,042	-0.5%
2016	\$454,541,649	2.5%
2017	\$462,115,871	1.7%

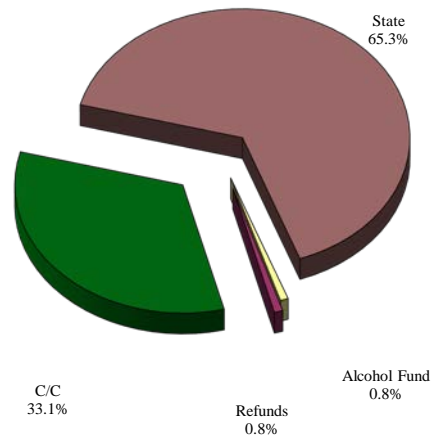
## Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

### Motor Fuel by Fuel Type

	Fiscal Year <u>2016</u>	Fiscal Year <u>2017</u>	Percent <u>Change</u>
Regular and E-85	\$323,740,635	\$339,813,540	5.0%
Special (Diesel) Fuel	\$119,445,007	\$108,395,147	(9.3%)
LP Gas Fuel	\$1,143,920	\$1,663,423	45.4%
Interstate Motor Fuel	\$9,940,292	\$11,942,361	20.1%
Motor Carrier Trip Permits	<u>\$271,795</u>	<u>\$301,400</u>	10.9%
Total (Gross)	\$454,541,649	\$462,115,871	1.7%

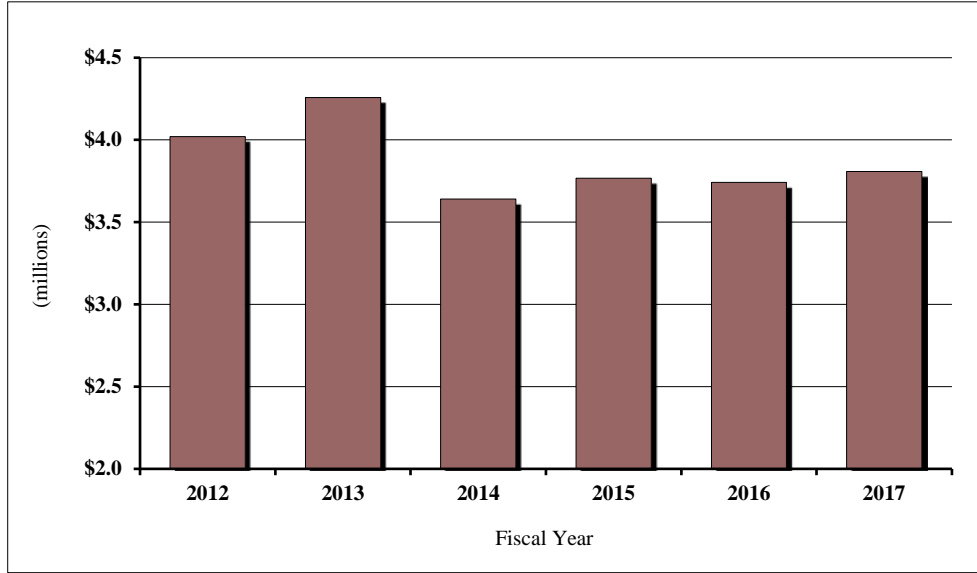
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$301,855,972
Special City/County Highway Fund	\$152,951,882
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$3,808,017</u>
Total	\$462,115,871



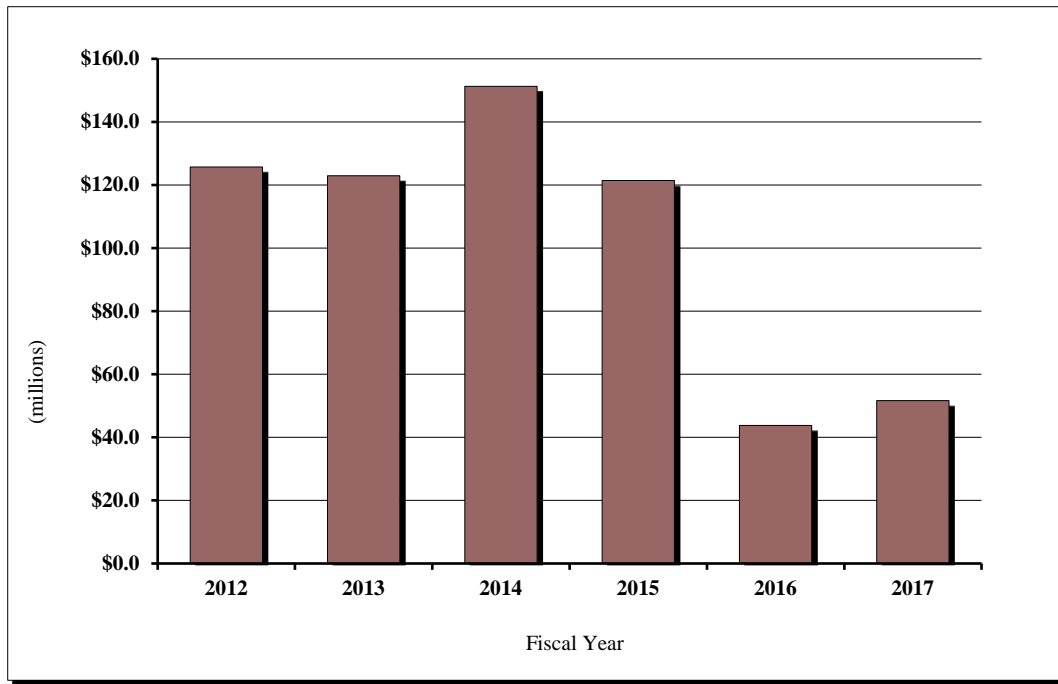
## Motor Fuel Refund Amounts

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



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2012	\$4,021,108	(9.5%)
2013	\$4,256,796	5.9%
2014	\$3,640,341	-14.5%
2015	\$3,767,908	3.5%
2016	\$3,742,071	-0.7%
2017	\$3,808,017	1.8%

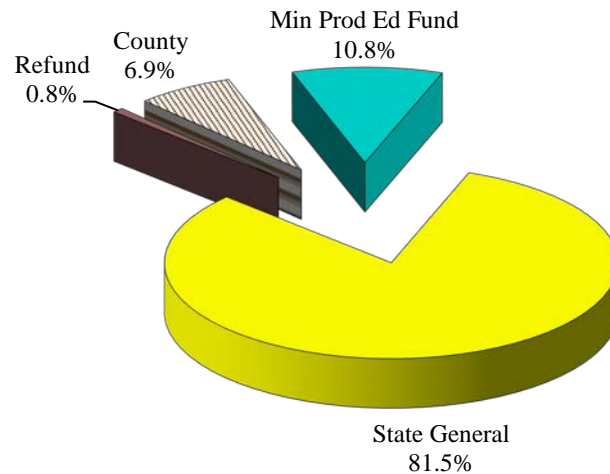
## Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2012	\$78,424,950	\$47,283,720	\$125,708,670	11.3%
2013	\$83,115,866	\$39,812,080	\$122,927,946	-2.2%
2014	\$106,969,003	\$44,304,495	\$151,273,498	23.1%
2015	\$87,240,379	\$34,188,583	\$121,428,962	-19.7%
2016	\$32,512,447	\$11,258,427	\$43,770,874	-64.0%
2017	\$33,817,534	\$17,822,876	\$51,640,410	18.0%

## Mineral Tax Distributions by Product and Fund

Taxes on minerals are distributed first into a Refund Fund, then into the State General Fund and the Special County Mineral Tax Production Fund. Beginning in FY 2009, a portion of the SGF Severance Tax Receipts was earmarked for the Oil and Gas Valuation Depletion Trust Fund (OGVDTF). The first transfer to this fund was in October 2009. Effective FY 2017, the OGVDTF was abolished and the Mineral Production Education Fund (MPEF) was created. The fund is credited with 20% of mineral severance taxes collected during the previous fiscal year in counties with receipts in excess of \$100,000. The monies from the MPEF are then transferred twice annually to the State School District Finance Fund (SSDFF).



Mineral Tax Distribution to Funds, Fiscal Year 2017

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Mineral Production Education Fund
Oil	\$27,211,303	\$133,118	\$2,357,909	
Natural Gas	\$14,878,909	\$274,215	\$1,228,406	
Total	\$42,090,212	\$407,333	\$3,586,315	\$5,556,550

Gross Total All Funds \$51,640,410


Calendar Year 2016: January 2016 through December 2016

Kansas Department of Revenue

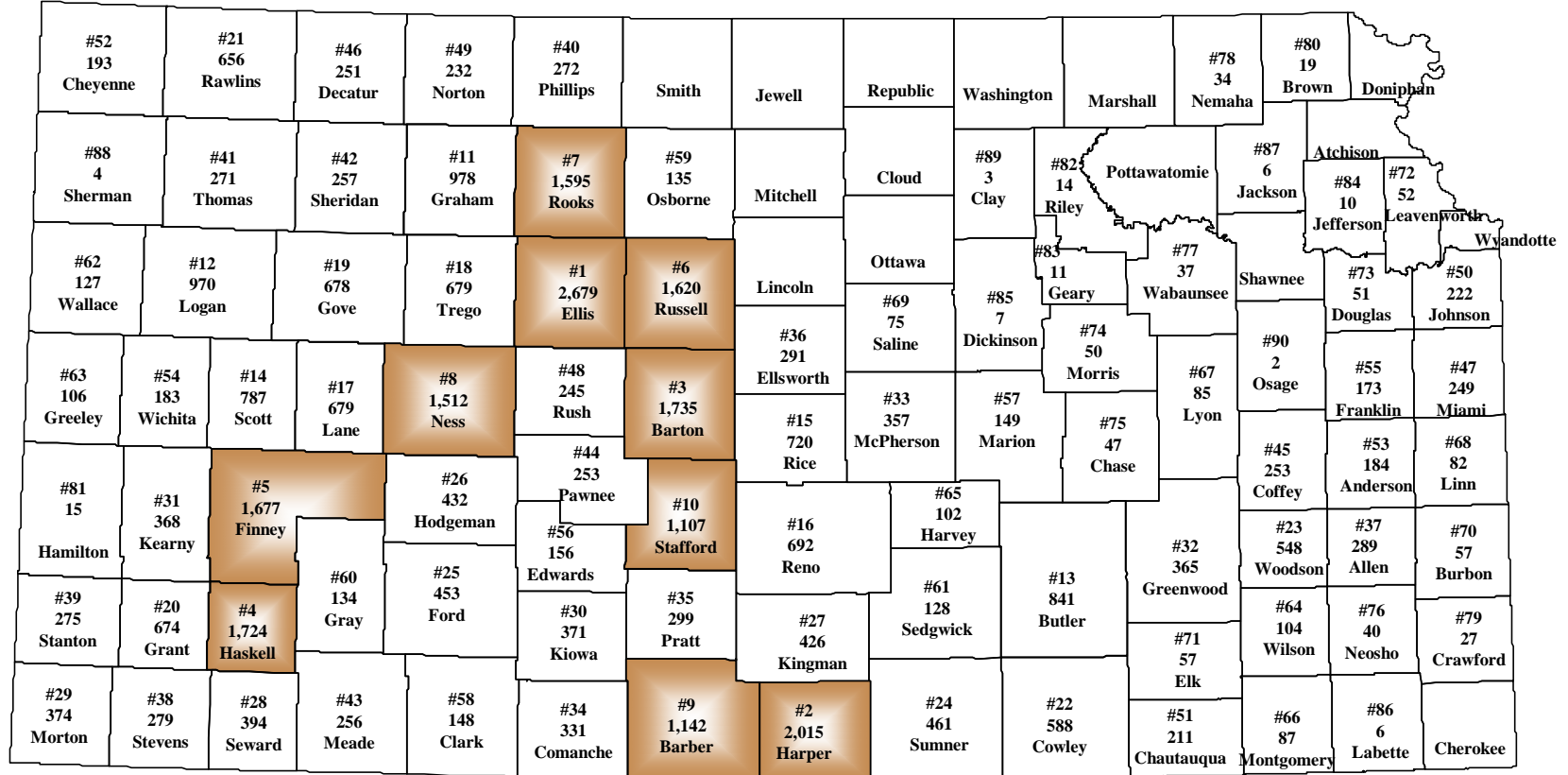
## Oil Production, Calendar Year 2016

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2016. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 2.7 million barrels, was the top producer. There were 10 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 16.8 million barrels was 44.3% of the statewide total production of 37.9 million barrels. Details of this map are contained in page 54 of this report.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)






Calendar Year 2016: January, 2016 through December, 2016

[illegible]

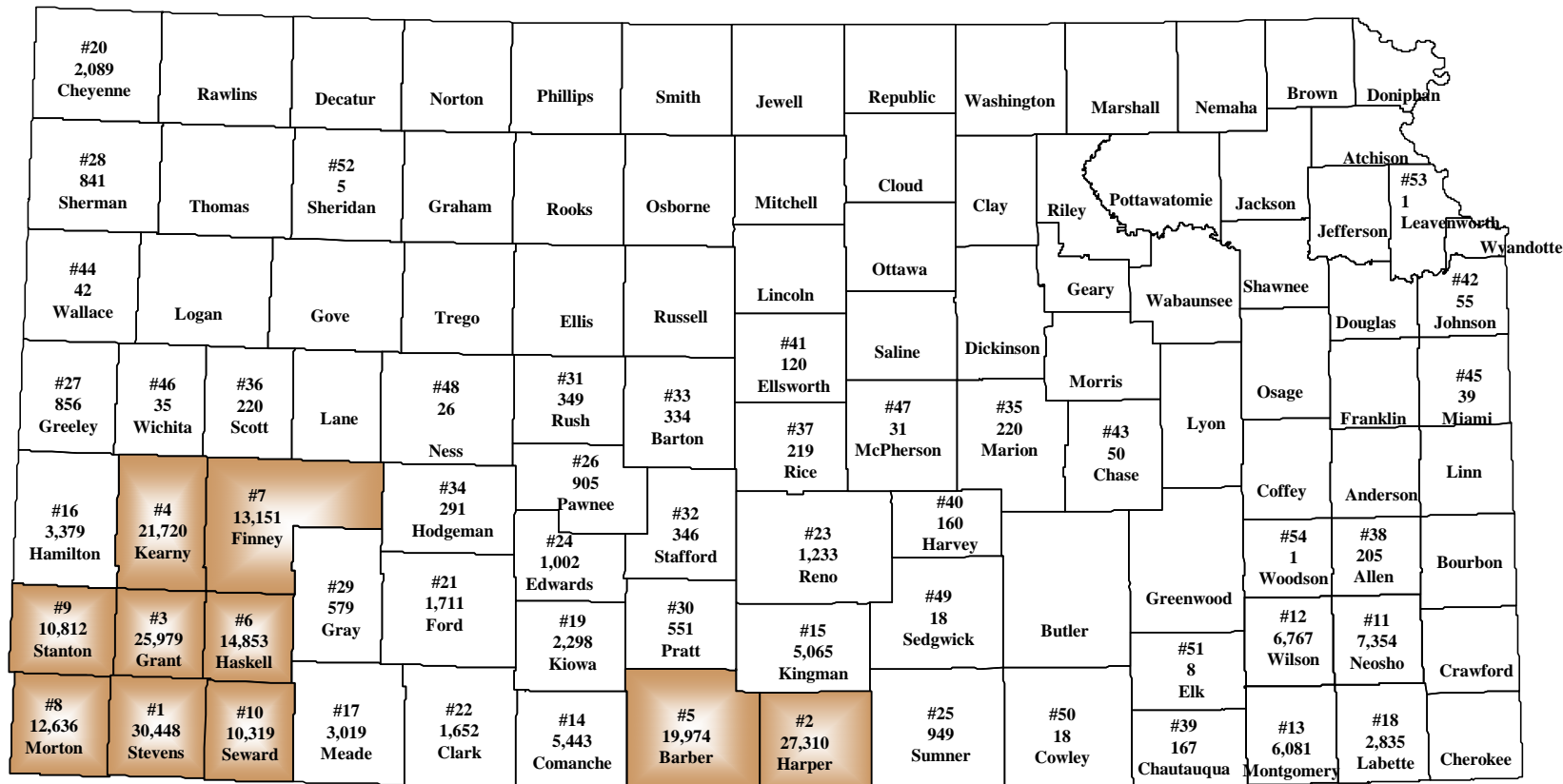
# Gas Production, Calendar Year 2016

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2016.

Fifty-four of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 30.4 million MCF. There were 10 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 187.2 million MCF was 76.5 percent of the statewide total production of 244.8 million MCF. Details of this map are in contained in page 56 of this report.

Legend:  Counties Producing Over 10,000,000 MCF

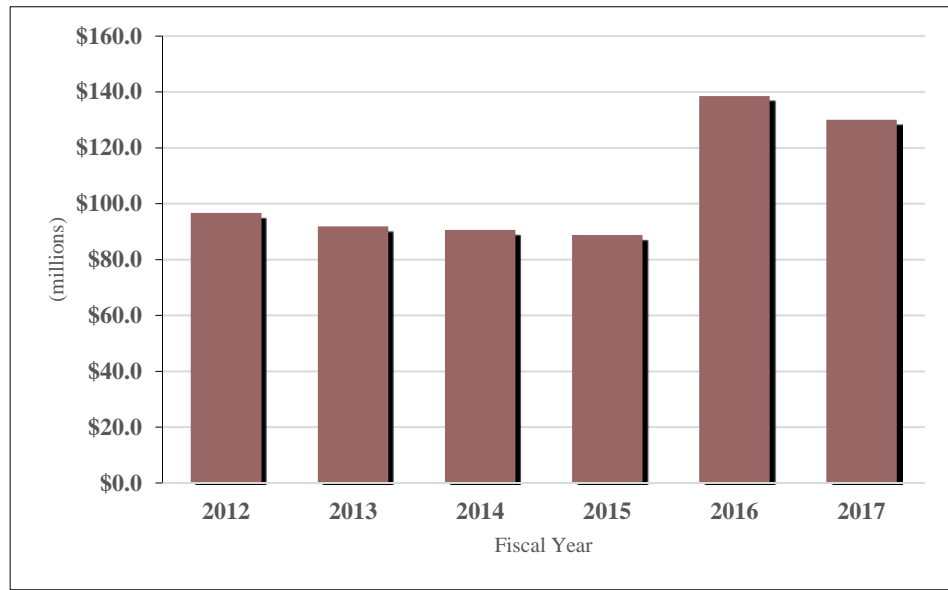
Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.

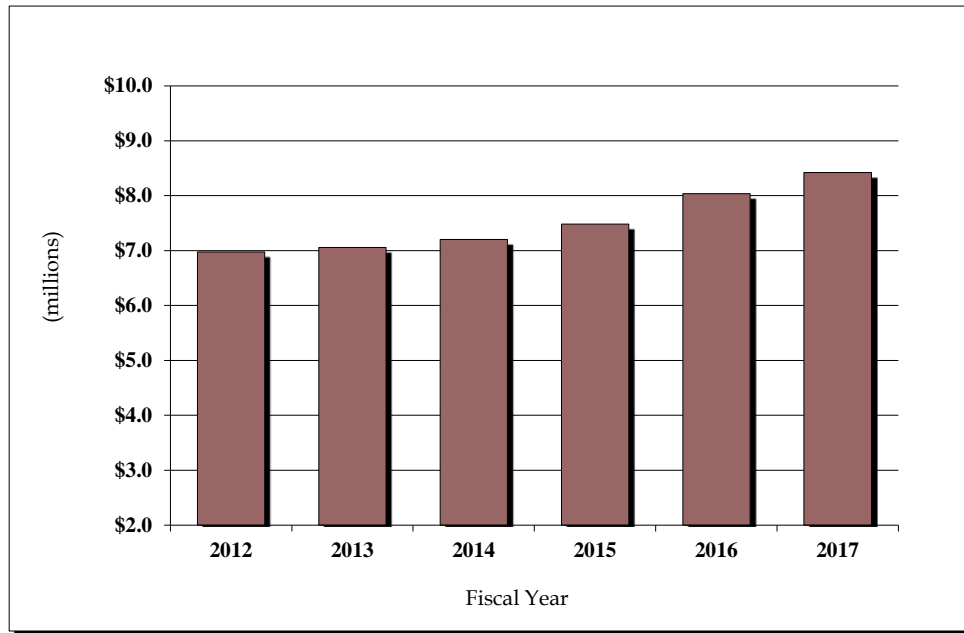
In 2015, the Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 legislative session, the Legislature changed the effective date of the tax to July 1, 2017 and reduced the tax rate to \$0.05. During Fiscal Year 2017, \$194,093 was collected in electronic cigarette tax.



<b><u>Fiscal Year</u></b>	<b><u>Cigarette Amount Collected</u></b>	<b><u>Percent Change</u></b>
2012	\$96,661,472	0.8%
2013	\$91,928,001	-4.9%
2014	\$90,611,583	-1.4%
2015	\$88,820,830	-2.0%
2016	\$138,511,828	55.9%
2017	\$130,078,744	-6.1%

## Tobacco Products Tax to State General Fund after Refunds

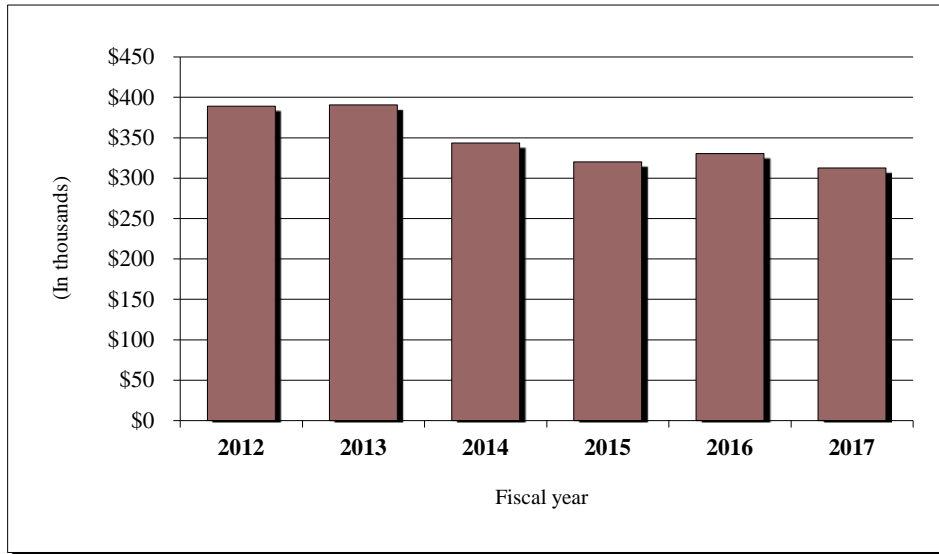
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2012	\$6,978,181	6.2%
2013	\$7,056,779	1.1%
2014	\$7,201,144	2.0%
2015	\$7,481,708	3.9%
2016	\$8,040,450	7.5%
2017	\$8,424,853	4.8%

## Bingo Enforcement Tax Gross Collections

The bingo enforcement tax was enacted in 1975. There have been a number of amendments to the regulation of the tax since its enactment. The most recent changes were made during the 2015 legislative session. In 2015, the bingo statutes were changed to the Charitable Gaming Act. There are three types of bingo enforcement tax that may be paid by the organization: Tax on disposable paper faces for Call Bingo games, tax on Instant Bingo tickets (pull-tabs), and tax on the sale of reusable bingo cards for Call Bingo games.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2012	\$389,029	-4.5%
2013	\$390,747	0.4%
2014	\$343,431	-12.1%
2015	\$320,351	-6.7%
2016	\$330,638	3.2%
2017	\$312,635	-5.4%

## Food Sales

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

### Food Sales Income Tax Credit Law

Claimants with a federal adjusted gross income of \$30,615 or less may claim a nonrefundable tax credit in the amount of \$125 for every eligible exemption claimed on the taxpayer's federal income tax return.

### Food Sales Tax Refund Law (repealed effective TY13)

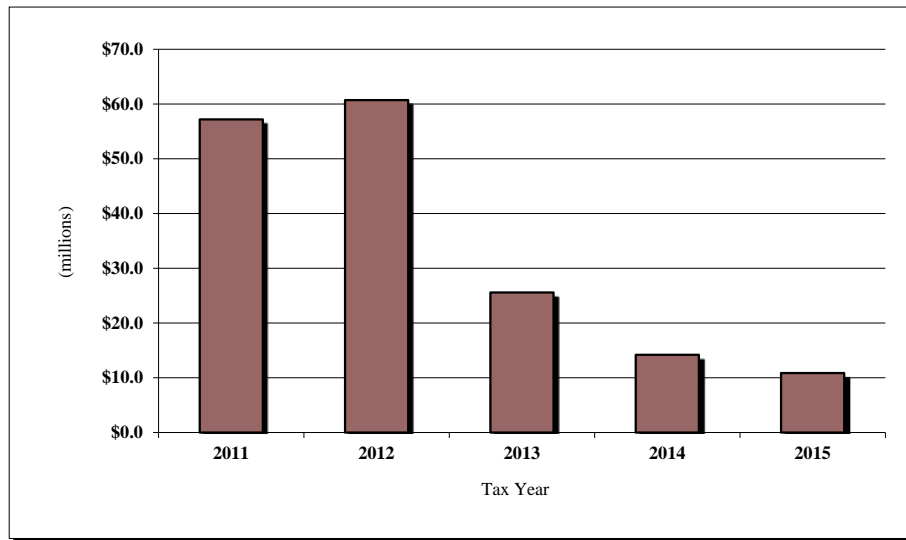
Claimants with a modified Kansas Adjusted Gross Income of:

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

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

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

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

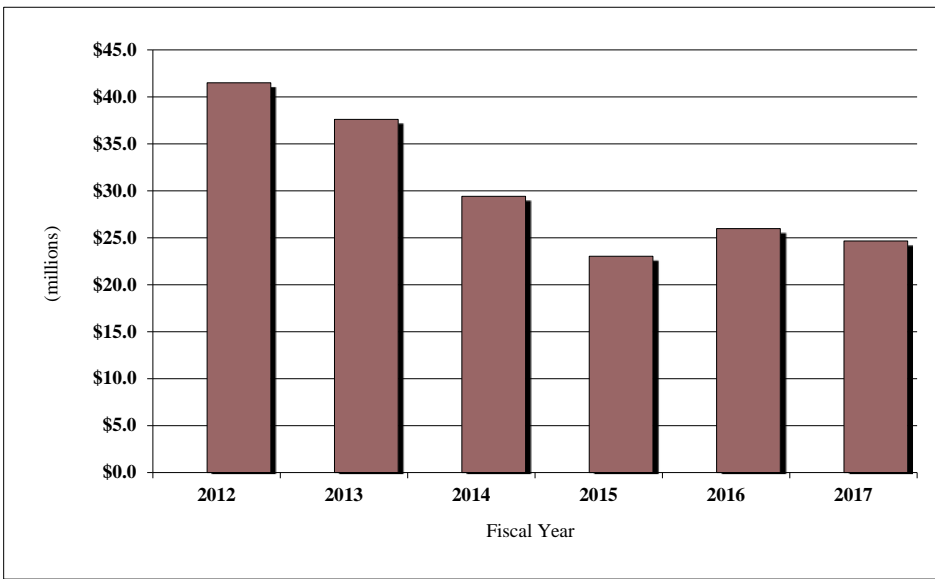


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2011	369,637	\$57,237,181	-3.3%
2012	384,725	\$60,754,843	6.1%
2013	118,189	\$25,580,320	-57.9%
2014	80,414	\$14,221,704	-44.4%
2015	83,952	\$10,866,548	-23.6%

## Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. (*Effective Tax Year 2013, renters will no longer qualify for this refund.*) In Tax Year 2015, the maximum refund was \$700 and the maximum household income was \$34,000. In Tax Year 2016, the maximum refund was \$700 and the maximum household income was \$34,100.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax Year 2015, the maximum household income was \$19,100. In Tax Year 2016, the maximum household income was \$19,200. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported year, the Kansas Department of Revenue issued \$6,613,257 in SAFE SENIOR refunds to 6,159 homeowners. This is reported as a portion of the total homestead refunds issued.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2012	126,762	\$41,506,807	9.0%
2013	115,719	\$37,586,043	-9.4%
2014	86,082	\$29,414,518	-21.7%
2015	70,543	\$23,032,275	-21.7%
2016	76,202	\$25,968,021	12.7%
2017	79,737	\$24,650,622	-5.1%

## Homestead Refunds by County - Tax Year 2015 Returns Processed in Calendar Year 2016

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Allen	\$204,912	\$276	\$12,672	\$17,247	\$552	50%	775	14,385	5%
Anderson	\$102,772	\$287	\$13,564	\$17,610	\$555	47%	406	8,110	5%
Atchison	\$147,644	\$281	\$13,290	\$18,340	\$588	45%	581	16,774	3%
Barber	\$37,372	\$221	\$13,408	\$18,394	\$492	46%	177	5,307	3%
Barton	\$247,038	\$241	\$13,678	\$19,544	\$589	41%	1,075	28,205	4%
Bourbon	\$205,683	\$272	\$12,138	\$17,049	\$546	50%	801	15,379	5%
Brown	\$95,050	\$284	\$11,529	\$17,080	\$545	51%	358	10,724	3%
Butler	\$409,453	\$258	\$13,374	\$19,389	\$600	41%	1,731	59,482	3%
Chase	\$29,128	\$275	\$12,833	\$18,093	\$542	45%	123	3,030	4%
Chautauqua	\$47,167	\$286	\$12,334	\$15,619	\$502	57%	175	4,359	4%
Cherokee	\$231,006	\$281	\$11,693	\$16,271	\$515	54%	883	22,605	4%
Cheyenne	\$37,632	\$279	\$12,322	\$18,469	\$516	45%	165	3,165	5%
Clark	\$16,296	\$281	\$9,713	\$17,120	\$474	53%	68	2,390	3%
Clay	\$83,455	\$288	\$12,402	\$18,279	\$588	46%	320	8,822	4%
Cloud	\$93,002	\$270	\$12,350	\$18,255	\$556	46%	381	10,268	4%
Coffey	\$81,197	\$232	\$13,642	\$18,803	\$541	43%	373	8,865	4%
Comanche	\$19,057	\$254	\$11,544	\$16,892	\$531	51%	77	1,967	4%
Cowley	\$322,319	\$261	\$13,836	\$18,679	\$583	44%	1,314	36,291	4%
Crawford	\$353,415	\$260	\$12,361	\$17,555	\$542	49%	1,435	38,242	4%
Decatur	\$46,050	\$252	\$13,901	\$17,745	\$532	48%	194	3,472	6%
Dickinson	\$172,943	\$255	\$13,077	\$19,075	\$561	41%	780	19,344	4%
Donipahn	\$61,040	\$281	\$13,017	\$18,116	\$546	48%	245	8,249	3%
Douglas	\$362,801	\$232	\$12,722	\$20,419	\$596	36%	1,750	99,962	2%
Edwards	\$33,671	\$298	\$14,424	\$16,745	\$565	53%	117	3,449	3%
Elk	\$50,751	\$245	\$12,357	\$16,672	\$472	53%	224	3,261	7%
Ellis	\$190,301	\$262	\$13,764	\$19,573	\$591	40%	825	27,507	3%
Ellsworth	\$67,126	\$257	\$11,877	\$18,340	\$571	46%	274	6,525	4%
Finney	\$166,757	\$268	\$12,017	\$18,869	\$583	42%	694	40,523	2%
Ford	\$118,501	\$259	\$12,573	\$19,679	\$604	41%	497	32,458	2%
Franklin	\$221,712	\$270	\$13,752	\$18,866	\$571	43%	921	24,784	4%
Geary	\$126,998	\$263	\$10,695	\$19,339	\$573	41%	557	27,947	2%
Gove	\$24,042	\$233	\$12,983	\$18,687	\$512	45%	108	3,068	4%
Graham	\$47,920	\$298	\$13,891	\$17,364	\$571	50%	170	2,946	6%
Grant	\$27,490	\$216	\$15,262	\$20,129	\$549	36%	144	7,909	2%
Gray	\$33,002	\$306	\$12,714	\$19,447	\$582	50%	117	5,904	2%
Greeley	\$10,052	\$239	\$15,477	\$19,863	\$595	40%	43	1,534	3%
Greenwood	\$85,567	\$253	\$11,867	\$17,142	\$499	50%	363	7,673	5%
Hamilton	\$9,561	\$174	\$11,009	\$21,533	\$530	33%	62	2,670	2%
Harper	\$54,851	\$256	\$14,291	\$18,345	\$548	46%	235	6,536	4%
Harvey	\$240,735	\$240	\$13,794	\$20,368	\$611	37%	1,082	32,869	3%
Haskell	\$20,988	\$266	\$11,476	\$18,097	\$526	45%	90	4,307	2%
Hodgeman	\$13,425	\$236	\$14,553	\$19,871	\$586	41%	57	2,085	3%
Jackson	\$123,002	\$257	\$14,061	\$19,329	\$597	42%	514	12,657	4%
Jefferson	\$144,808	\$245	\$12,233	\$19,949	\$597	39%	644	18,426	3%
Jewell	\$41,112	\$248	\$13,032	\$17,918	\$507	49%	175	3,791	5%
Johnson	\$1,586,631	\$235	\$13,063	\$21,121	\$622	34%	7,439	451,086	2%
Kearny	\$16,629	\$234	\$12,552	\$20,596	\$589	37%	77	4,531	2%
Kingman	\$64,936	\$266	\$13,418	\$19,171	\$568	44%	272	8,673	3%
Kiowa	\$18,501	\$228	\$11,351	\$19,014	\$533	42%	87	3,278	3%
Labette	\$285,861	\$271	\$12,029	\$17,698	\$557	48%	1,136	22,835	5%
Lane	\$11,743	\$240	\$15,387	\$19,452	\$558	41%	55	2,155	3%
Leavenworth	\$339,102	\$257	\$11,792	\$19,395	\$597	40%	1,442	68,691	2%
Lincoln	\$39,974	\$232	\$12,885	\$18,700	\$555	44%	179	3,578	5%
Linn	\$141,011	\$270	\$12,902	\$17,552	\$554	49%	555	9,570	6%
Logan	\$23,856	\$268	\$11,999	\$17,618	\$527	47%	104	3,046	3%
Lyon	\$213,878	\$245	\$13,517	\$19,299	\$577	42%	942	35,935	3%
Marion	\$162,405	\$280	\$13,463	\$19,011	\$599	45%	620	29,554	2%
Marshall	\$124,783	\$256	\$11,690	\$18,147	\$537	46%	527	13,361	4%
McPherson	\$211,411	\$247	\$14,613	\$20,055	\$605	38%	931	10,965	8%
Meade	\$29,715	\$294	\$13,912	\$18,325	\$601	47%	104	4,631	2%
Miami	\$176,735	\$268	\$12,927	\$19,307	\$609	40%	728	28,351	3%
Mitchell	\$62,695	\$240	\$12,374	\$19,669	\$590	40%	276	6,932	4%



## Homestead Refunds by County - Tax Year 2015 Returns Processed in Calendar Year 2016

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Montgomery	\$393,021	\$277	\$12,512	\$17,341	\$552	49%	1,522	36,252	4%
Morris	\$65,753	\$263	\$12,010	\$18,471	\$574	44%	272	6,104	4%
Morton	\$14,163	\$236	\$14,148	\$19,765	\$595	37%	66	3,496	2%
Nemaha	\$90,132	\$244	\$13,257	\$18,863	\$548	44%	393	10,717	4%
Neosho	\$238,388	\$280	\$11,809	\$17,729	\$567	48%	912	16,997	5%
Ness	\$24,746	\$193	\$14,206	\$20,940	\$543	36%	134	3,454	4%
Norton	\$34,554	\$229	\$13,216	\$18,337	\$489	43%	173	5,953	3%
Osage	\$172,627	\$269	\$12,551	\$18,825	\$601	44%	685	16,712	4%
Osborne	\$52,411	\$273	\$10,636	\$17,435	\$529	50%	207	4,452	5%
Ottawa	\$51,574	\$266	\$13,306	\$19,275	\$568	43%	214	6,163	3%
Pawnee	\$54,871	\$237	\$13,712	\$19,619	\$602	40%	242	7,233	3%
Phillips	\$78,671	\$247	\$13,107	\$18,189	\$520	46%	345	6,001	6%
Pottawatomie	\$114,102	\$243	\$12,652	\$19,260	\$552	42%	510	18,209	3%
Pratt	\$86,769	\$279	\$13,298	\$17,915	\$571	48%	331	9,647	3%
Rawlins	\$23,970	\$222	\$11,238	\$19,395	\$545	42%	111	2,966	4%
Reno	\$624,695	\$268	\$13,587	\$18,523	\$591	44%	2,519	64,790	4%
Republic	\$68,123	\$251	\$10,818	\$17,662	\$520	48%	287	5,835	5%
Rice	\$98,574	\$281	\$12,203	\$16,523	\$549	51%	371	10,761	3%
Riley	\$151,510	\$229	\$12,163	\$20,599	\$592	36%	719	62,843	1%
Rooks	\$57,639	\$266	\$12,781	\$17,836	\$534	48%	238	5,685	4%
Rush	\$44,251	\$235	\$12,361	\$19,131	\$522	43%	205	3,551	6%
Russell	\$78,926	\$240	\$12,741	\$19,015	\$532	46%	349	7,370	5%
Saline	\$448,685	\$260	\$13,047	\$19,353	\$600	41%	1,895	53,597	4%
Scott	\$34,599	\$279	\$13,909	\$17,785	\$546	47%	143	5,120	3%
Sedgwick	\$3,205,424	\$262	\$12,088	\$19,076	\$597	43%	12,982	452,869	3%
Seward	\$84,610	\$280	\$12,384	\$18,992	\$586	42%	345	22,510	2%
Shawnee	\$1,176,218	\$246	\$11,744	\$19,763	\$603	40%	5,109	169,871	3%
Sheridan	\$15,596	\$233	\$13,573	\$19,040	\$515	42%	78	2,813	3%
Sherman	\$63,108	\$269	\$11,789	\$17,435	\$541	49%	258	6,760	4%
Smith	\$53,269	\$215	\$11,931	\$18,765	\$489	43%	277	4,536	6%
Stafford	\$41,472	\$232	\$11,157	\$18,457	\$526	46%	189	4,789	4%
Stanton	\$10,615	\$221	\$11,988	\$19,890	\$537	37%	54	2,406	2%
Stevens	\$16,645	\$216	\$10,963	\$20,046	\$561	38%	85	5,463	2%
Sumner	\$164,082	\$235	\$13,523	\$19,383	\$568	41%	741	25,946	3%
Thomas	\$57,338	\$272	\$11,189	\$19,305	\$604	42%	229	8,180	3%
Trego	\$26,557	\$218	\$11,595	\$19,585	\$534	40%	134	3,319	4%
Wabaunsee	\$55,622	\$260	\$13,451	\$19,404	\$615	42%	226	6,885	3%
Wallace	\$13,871	\$257	\$12,887	\$19,062	\$566	46%	58	1,749	3%
Washington	\$79,086	\$258	\$13,882	\$18,212	\$550	47%	324	6,483	5%
Wichita	\$19,226	\$305	\$15,664	\$16,776	\$565	52%	68	2,531	3%
Wilson	\$131,073	\$261	\$12,469	\$17,365	\$524	50%	535	10,332	5%
Woodson	\$61,563	\$303	\$10,570	\$16,170	\$533	54%	222	3,788	6%
Wyandotte	\$1,114,902	\$281	\$10,897	\$18,129	\$571	46%	4,391	157,882	3%
Statewide	\$18,261,701	\$256	\$12,747	\$18,638	\$558	44%	76,722	2,688,418	3%

**Audit Services**  
**Assessments by Tax Type**

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

<u>Tax Type</u>		<u>Fiscal Year 2015</u>		<u>Fiscal Year 2016</u>		<u>Fiscal Year 2017</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
<b>Corporate Income</b>	Assessments	57	\$11,485,457	60	\$25,028,158	44	\$41,409,564
	Refunds	8	(\$2,391,755)	*	*	*	*
	Total - Net	65	\$9,093,702	*	*	*	*
<b>Individual Income</b>	Assessments	115	\$4,290,558	91	\$17,842,267	35	\$4,237,175
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	115	\$4,290,558	91	\$17,842,267	35	\$4,237,175
<b>Retailers' Sales</b>	Assessments	1291	\$46,340,383	1040	\$137,307,158	1075	\$54,259,200
	Refunds	661	(\$12,154,774)	863	(\$14,748,849)	754	(\$16,975,930)
	Total - Net	1952	\$34,185,609	1903	\$122,558,309	1829	\$37,283,270
<b>Retailers' Use</b>	Assessments	68	\$2,458,230	101	\$4,500,444	55	\$4,490,745
	Refunds	152	(\$3,883,476)	171	(\$4,951,111)	157	(\$4,269,452)
	Total - Net	220	(\$1,425,246)	272	(\$450,667)	212	\$221,293
<b>Consumers' Use</b>	Assessments	906	\$37,058,836	709	\$30,426,899	810	\$32,958,510
	Refunds	129	(\$2,985,375)	142	(\$1,806,009)	109	(\$2,173,516)
	Total - Net	1035	\$34,073,461	851	\$28,620,890	919	\$30,784,994
<b>Retail Liquor Excise</b>	Assessments	15	2,708,679	12	\$1,113,753	20	\$1,352,909
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	15	\$2,708,679	12	\$1,113,753	20	\$1,352,909
<b>Liquor Enforcement</b>	Assessments	12	\$667,229	28	\$2,966,206	13	\$695,704
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	12	\$667,229	28	\$2,966,206	13	\$695,704
<b>Interstate &amp; IFTA Motor Fuel</b>	Assessments	166	\$236,978	160	\$186,447	176	\$460,041
	Refunds	18	(\$5,678)	21	(\$4,938)	15	(\$15,991)
	Total - Net	184	\$231,300	181	\$181,509	191	\$444,050
<b>Withholding</b>	Assessments	38	\$1,591,039	31	\$1,123,682	29	\$1,466,915
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	38	\$1,591,039	31	\$1,123,682	29	\$1,466,915
<b>Other Taxes</b>	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	124	\$2,863,609	183	\$65,777,492	107	\$47,514,679
<b>TOTALS</b>	Assessments	2789	\$109,706,458	2351	\$261,318,287	2314	\$148,987,498
	Refunds	971	(\$21,426,518)	1201	(\$21,584,846)	1041	(\$24,986,509)
	Total - Net	<b>3760</b>	<b>\$88,279,940</b>	<b>3552</b>	<b>\$239,733,441</b>	<b>3355</b>	<b>\$124,000,989</b>

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

## Audit Services

### Cash Collections by Tax Type

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

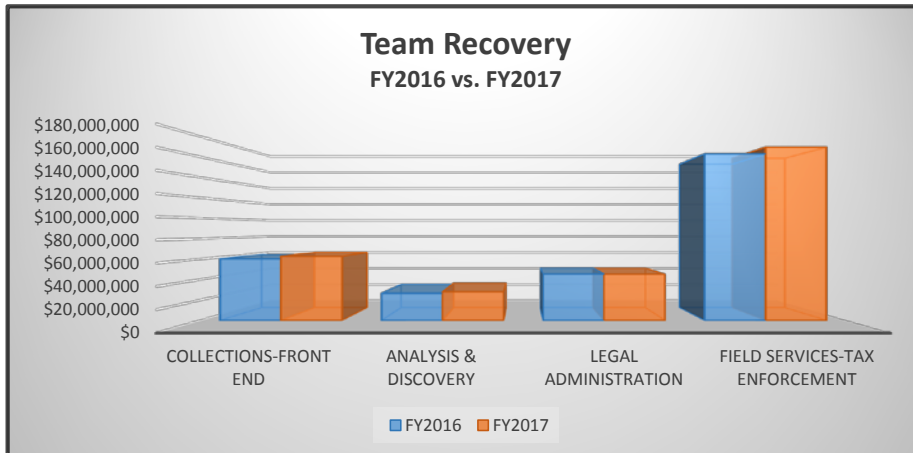
Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.

Tax Type		Fiscal Year 2015		Fiscal Year 2016		Fiscal Year 2017	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	61	\$16,367,271	58	\$16,150,621	42	\$5,709,356
	Refunds	8	(\$1,082,979)	*	*	*	*
	Total - Net	69	\$15,284,292	*	*	*	*
Retailers' Sales	Amount Collected	1,290	\$11,769,010	1,009	\$8,844,724	871	\$8,782,085
	Refunds	666	(\$8,424,240)	844	(\$16,435,249)	706	(\$13,147,658)
	Total - Net	1,956	\$3,344,770	1,853	(\$7,590,525)	1,577	(\$4,365,573)
Retailers' Use	Amount Collected	72	\$946,929	94	\$2,600,511	49	\$2,194,576
	Refunds	148	(\$3,774,685)	156	(\$3,908,834)	162	(\$4,361,405)
	Total - Net	220	(\$2,827,756)	250	(\$1,308,323)	211	(\$2,166,829)
Consumers' Use	Amount Collected	952	\$2,983,375	687	\$4,462,692	631	\$3,597,752
	Refunds	116	(\$2,540,198)	138	(\$2,088,924)	126	(\$4,116,882)
	Total - Net	1068	\$443,177	825	\$2,373,768	757	(\$519,130)
Retail Liquor Excise	Amount Collected	16	\$142,830	6	\$66,922	10	\$118,087
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	16	\$142,830	6	\$66,922	10	\$118,087
Liquor Enforcement	Amount Collected	8	\$109,060	8	\$137,654	13	\$225,417
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	8	\$109,060	8	\$137,654	*	*
Interstate & IFTA Motor Fuel	Amount Collected	198	\$284,585	141	\$69,606	179	\$292,952
	Refunds	21	(\$6,736)	21	(\$5,039)	16	(\$16,406)
	Total - Net	219	\$277,849	162	\$64,567	195	\$276,546
Individual Income Tax	Amount Collected	104	\$665,659	61	\$422,235	65	\$1,230,241
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	104	\$665,659	61	\$422,235	61	\$1,230,241
Withholding	Amount Collected	40	\$175,753	18	\$164,918	27	\$123,054
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	40	\$175,753	18	\$164,918	27	\$123,054
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	121	\$3,859,475	214	\$16,398,733	121	\$9,099,436
TOTALS	Amount Collected	2858	\$37,346,812	2226	\$34,621,135	1947	\$25,787,472
	Refunds	963	(\$15,871,703)	1165	(\$23,958,108)	1016	(\$21,991,640)
	Total - Net	3,821	\$21,475,109	3,391	\$10,663,027	2,963	\$3,795,832

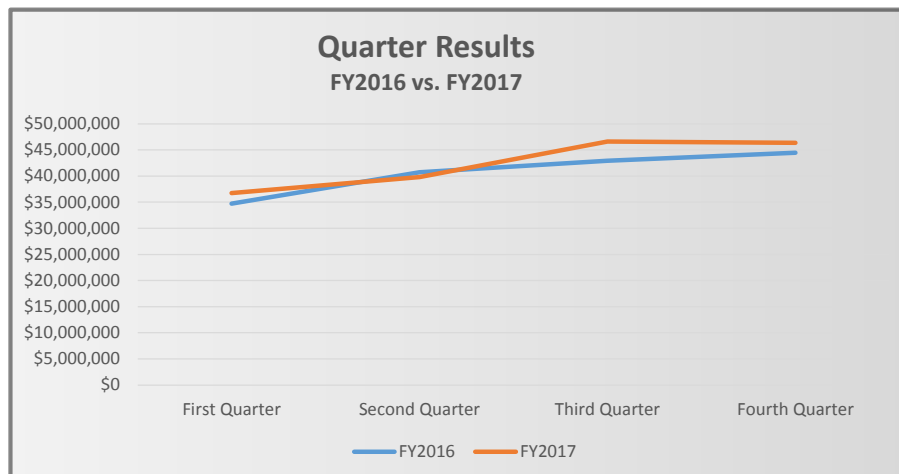
\* Confidential due to number of filers. Confidential data is included in "Other Taxes."

## Recovery of Accounts Receivable by Business Area of Compliance Enforcement

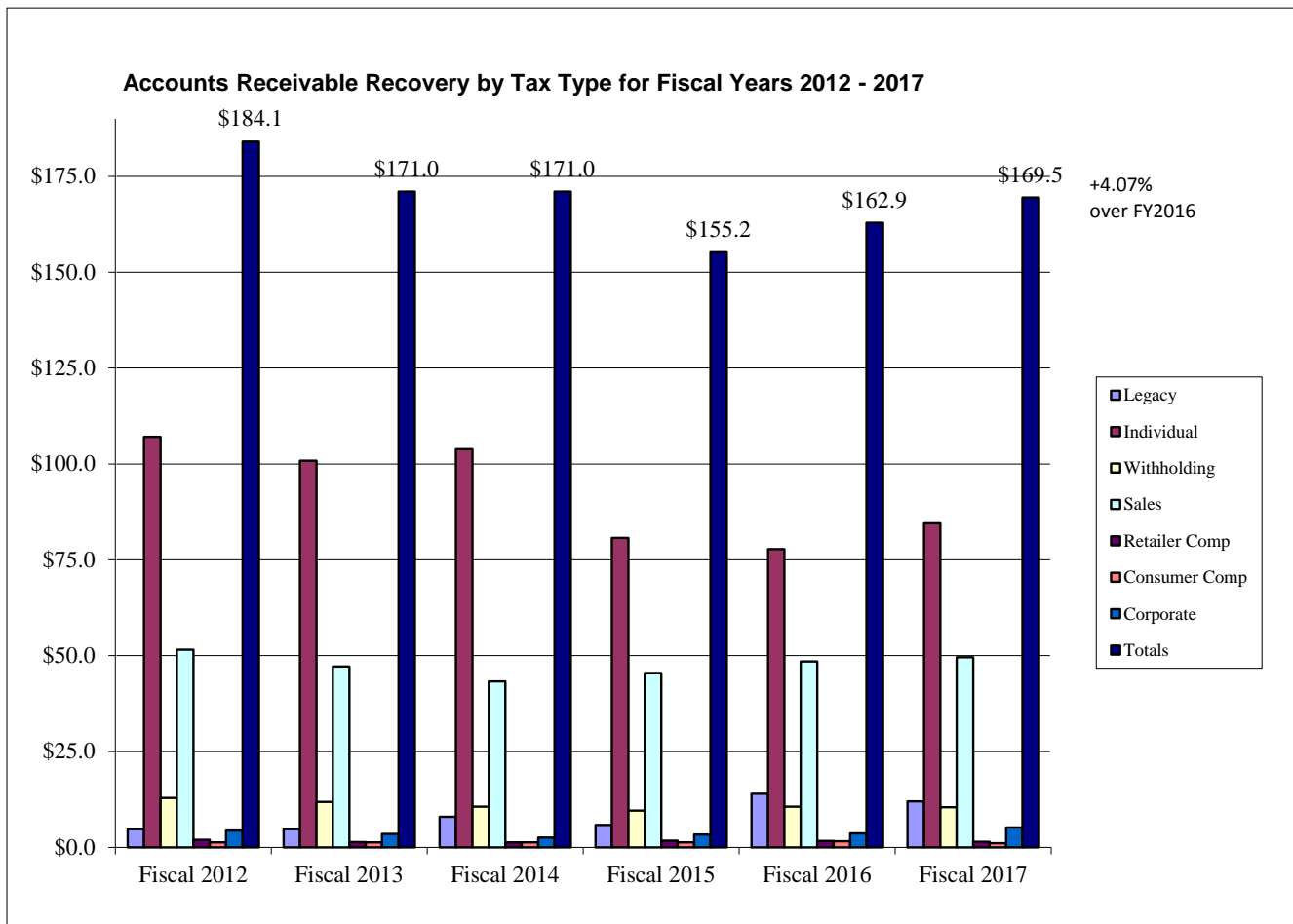
Revenue Recovery Bureau - Taxation				
Report Ending Date			June 30, 2017	
Accounts Receivable Recovery				
FY2016 vs FY2017 Results				
	FY2016	FY2017	+/- \$	+/- %
Cummulative Totals	\$162,883,833	\$169,521,243	\$6,637,410	4.07
Individual Teams	FY2016	FY2017		
Collections-Front End	\$60,213,030	\$62,790,045	\$2,577,015	4.28
Analysis & Discovery	\$26,500,203	\$27,969,211	\$1,469,008	5.54
Legal Administration	\$45,202,070	\$45,033,229	-\$168,841	-0.37
Field Services-Tax Enforcement	\$162,883,833	\$169,521,243	\$6,637,410	4.07



QUARTER BREAKDOWNS				
FY2016 vs FY2017 Results				
	FY2016	FY2017	+/- \$	+/- %
First Quarter	\$34,713,216	\$36,754,558	\$2,041,342	5.88
Second Quarter	\$40,752,499	\$39,783,233	-\$969,266	-2.38
Third Quarter	\$42,952,879	\$46,613,847	\$3,660,968	8.52
Fourth Quarter	\$44,465,239	\$46,369,605	\$1,904,366	4.28
Totals	\$162,883,833	\$169,521,243	\$6,637,410	4.07



**Revenue Recovery Bureau**  
**Accounts Receivable Recovery by Tax Type**



Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

**Figures are in Millions**

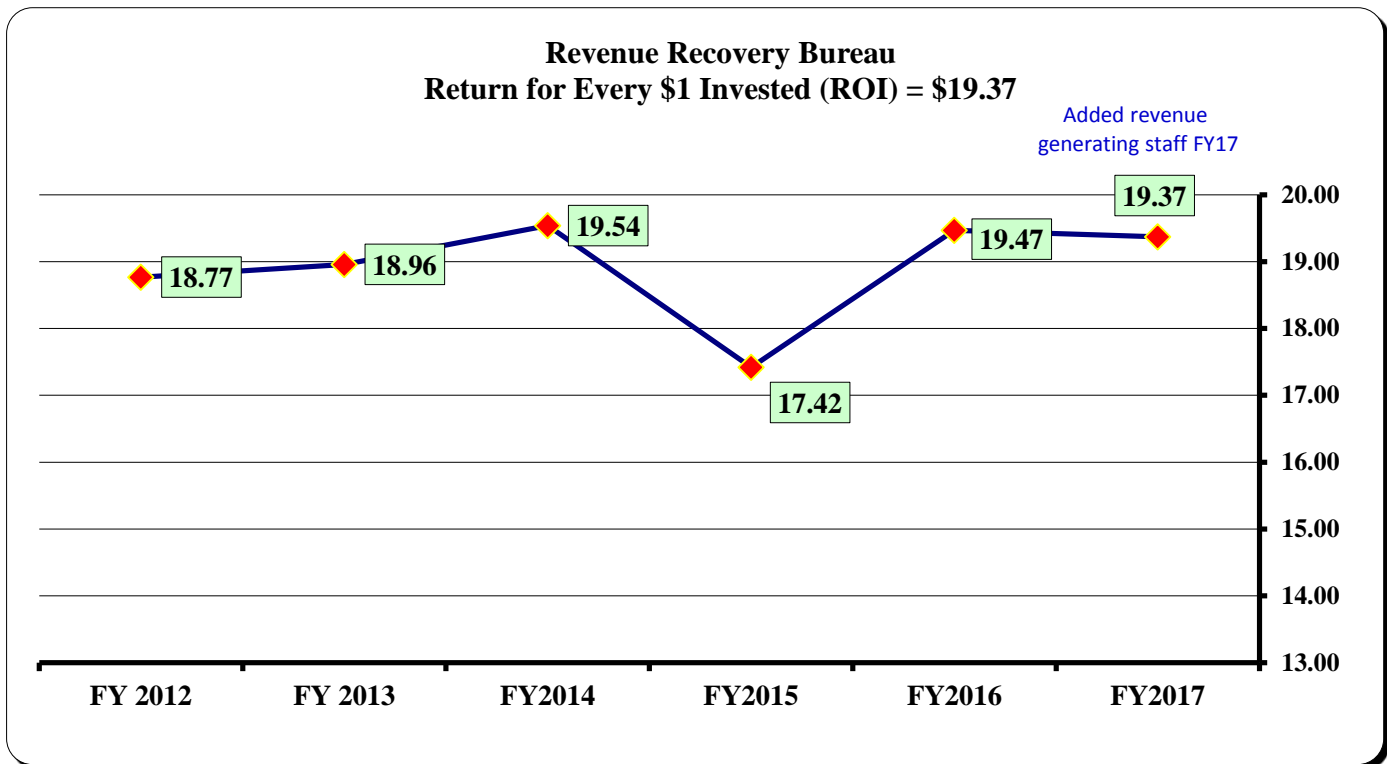
	Fiscal 2012	Fiscal 2013	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2017
<b>Legacy</b>	\$4.8	\$4.8	\$8.0	\$5.9	\$14.0	\$12.0
<b>Individual</b>	\$107.1	\$100.9	\$103.9	\$80.7	\$77.8	\$84.5
<b>Withholding</b>	\$12.9	\$11.9	\$10.6	\$9.6	\$10.6	\$10.5
<b>Sales</b>	\$51.6	\$47.2	\$43.3	\$45.5	\$48.5	\$49.6
<b>Retailer Comp</b>	\$2.0	\$1.4	\$1.3	\$1.8	\$1.7	\$1.5
<b>Consumer Comp</b>	\$1.3	\$1.3	\$1.3	\$1.3	\$1.6	\$1.1
<b>Corporate</b>	\$4.4	\$3.5	\$2.6	\$3.4	\$3.7	\$5.2
<b>Other</b>	\$0.0	\$0.0	\$0.0	\$7.0	\$5.0	\$5.1
<b>Totals</b>	<b>\$184.1</b>	<b>\$171.0</b>	<b>\$171.0</b>	<b>\$155.2</b>	<b>\$162.9</b>	<b>\$169.5</b>

**Kansas Department of Revenue**  
**Division of Taxation**  
**Revenue Recovery Bureau**  
**Program Return on Investment (ROI)**

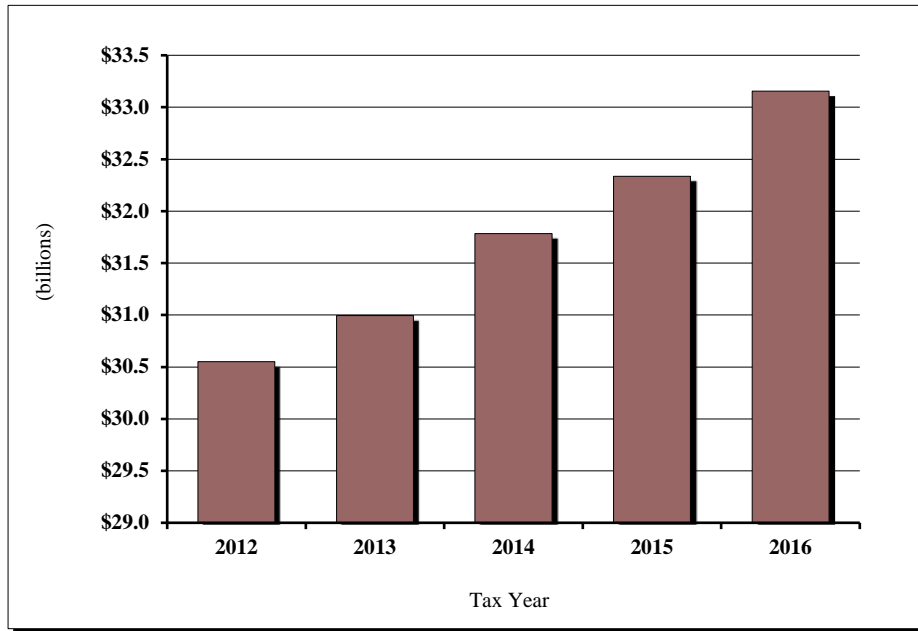
	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Invested Salaries ( <i>inc. Fringe Bene</i> )	\$ 8,551,736	\$ 7,889,292	\$ 7,535,590	\$ 8,671,782	\$ 8,057,260	\$ 8,446,469
Operating Expenses	\$ 1,259,955	\$ 1,164,545	\$ 1,170,200	\$ 240,753	\$ 309,045	\$ 305,798
Total Program Investment	\$ 9,811,691	\$ 9,053,837	\$ 8,705,790	\$ 8,912,535	\$ 8,366,305	\$ 8,752,267
Fiscal Year AR Recovery/Discover	\$ 184,141,543	\$ 171,071,048	\$ 170,079,616	\$ 155,295,420	\$ 162,883,833	\$ 169,521,243
ROI Dollars	\$ 174,329,852	\$ 162,017,211	\$ 161,373,826	\$ 146,382,885	\$ 154,517,528	\$ 160,768,976
ROI Ratio	18.77	18.96	19.54	17.42	19.47	19.37

1 - Includes actual salaries with benefits and temp workers.

2 - For every \$1 invested to operate Compliance Enforcement, we returned \$19.37 to the State coffers.



## Statewide Assessed Property Values



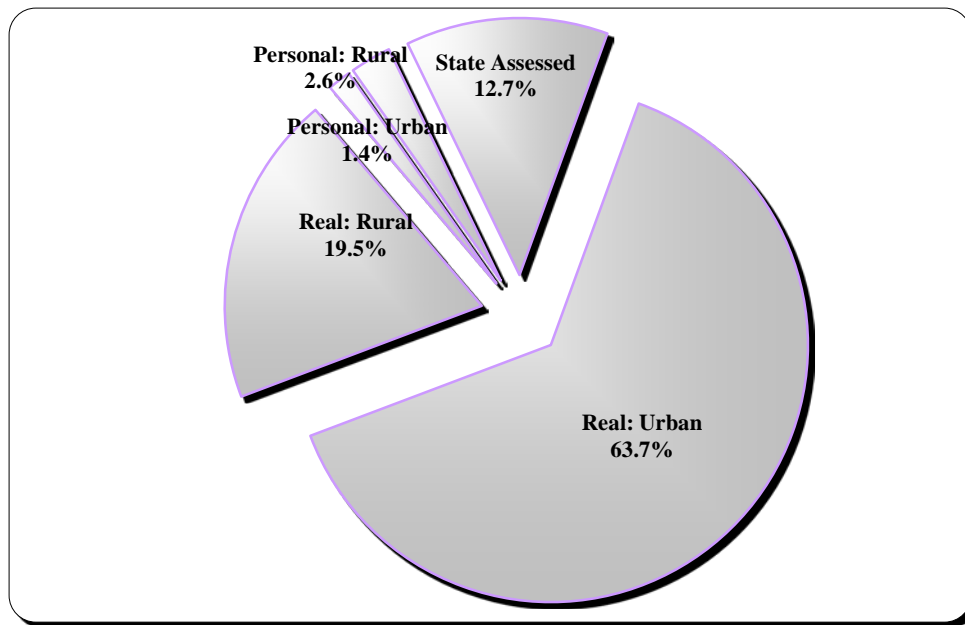
### Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2012	\$30,551,082,822	1.3%
2013	\$30,995,041,646	1.5%
2014	\$31,783,979,224	2.5%
2015	\$32,335,680,959	1.7%
2016	\$33,156,182,683	2.5%

## Assessed Valuation by Property Type, Tax Years 2015 and 2016

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

Assessed Valuation by Property Type, Tax Year 2016



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2015</u>	<u>Assessed Valuation Tax Year 2016</u>	<u>Percent Change</u>	<u>2016 Percent Total</u>
Locally Assessed:				
Real: Urban	\$20,131,848,301	\$21,119,887,674	4.9%	63.7%
Real: Rural	\$6,031,530,205	\$6,481,027,265	7.5%	19.5%
Personal: Urban	\$511,510,545	\$480,561,407	-6.1%	1.4%
Personal: Rural	\$1,389,541,454	\$855,876,534	-38.4%	2.6%
State Assessed	<u>\$4,271,250,454</u>	<u>\$4,218,829,803</u>	-1.2%	12.7%
Total	\$32,335,680,959	\$33,156,182,683	2.5%	100.0%



## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

	2015	2015	2016	2016
	Assessed	Percent	Assessed	Percent
<u>Property Category</u>	<u>Valuation</u>	<u>Total</u>	<u>Valuation</u>	<u>Total</u>
State-Assessed	\$4,271,250,454	13.2%	\$4,218,829,803	12.7%
County-Assessed Real	\$26,163,378,506	80.9%	\$27,600,914,939	83.2%
County-Assessed Personal	<u>\$1,901,051,999</u>	<u>5.9%</u>	<u>\$1,336,437,941</u>	<u>4.0%</u>
Total	\$32,335,680,959	100.0%	\$33,156,182,683	100.0%

### Tax Year State-Assessed Property

	2015	2015	2016	2016
	Assessed	Percent	Assessed	Percent
<u>Property Category</u>	<u>Valuation</u>	<u>Total</u>	<u>Valuation</u>	<u>Total</u>
Telephone	\$183,645,184	4.3%	\$179,995,486	4.3%
Water Plants	\$3,134,975	0.1%	\$4,526,610	0.1%
Electric Power Companies	\$2,128,790,596	49.8%	\$2,109,454,195	50.0%
Pipeline Companies	\$1,395,169,501	32.7%	\$1,384,999,522	32.8%
Stored Gas Companies	\$33,908,133	0.8%	\$28,513,944	0.7%
Railroad Companies	<u>\$526,602,065</u>	<u>12.3%</u>	<u>\$511,340,046</u>	<u>12.1%</u>
Total	\$4,271,250,454	100.0%	\$4,218,829,803	100.0%

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

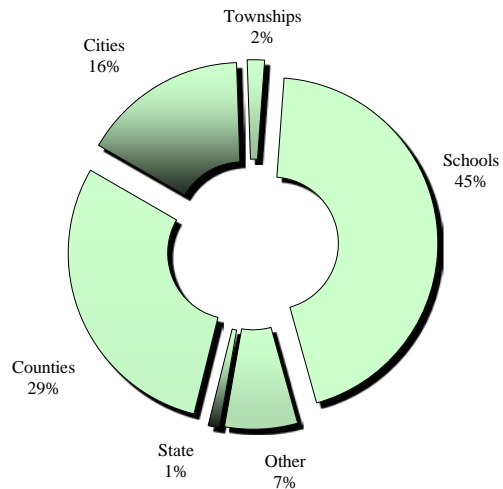
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

<u>Tax Years</u>	<u>Local Total</u>	<u>State Total</u>	<u>*Total</u>	<u>Percent Change of Total</u>
2011	\$3,871.1	\$44.9	\$3,916.0	0.4%
2012	\$3,942.5	\$45.6	\$3,988.1	2.9%
2013	\$4,059.5	\$46.3	\$4,105.8	1.8%
2014	\$4,124.2	\$47.7	\$4,171.9	3.0%
2015	\$4,310.4	\$48.5	\$4,358.9	1.6%
2016	\$4,457.0	\$49.7	\$4,506.7	3.4%

### Tax Year 2016 Total General Property Taxes, by Taxing District

<u>Taxing District</u>	<u>Amount</u>	<u>Percent Total</u>
State	\$49,732,289	1%
Counties	\$1,327,425,971	29%
Cities	\$727,053,006	16%
Townships	\$75,837,132	2%
Schools	\$2,006,265,812	45%
Other	\$320,278,932	7%
<b>*Total</b>	<b>\$4,506,593,142</b>	<b>100.0%</b>
<b>Total Local</b>	<b>\$4,456,860,853</b>	<b>98.9%</b>
<b>Total State</b>	<b>\$49,732,289</b>	<b>1.1%</b>
<b>*Total</b>	<b>\$4,506,593,142</b>	<b>100.0%</b>



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

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

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

This is a Kansas map that shows each county's total assessed value of property per capita for tax year 2016.

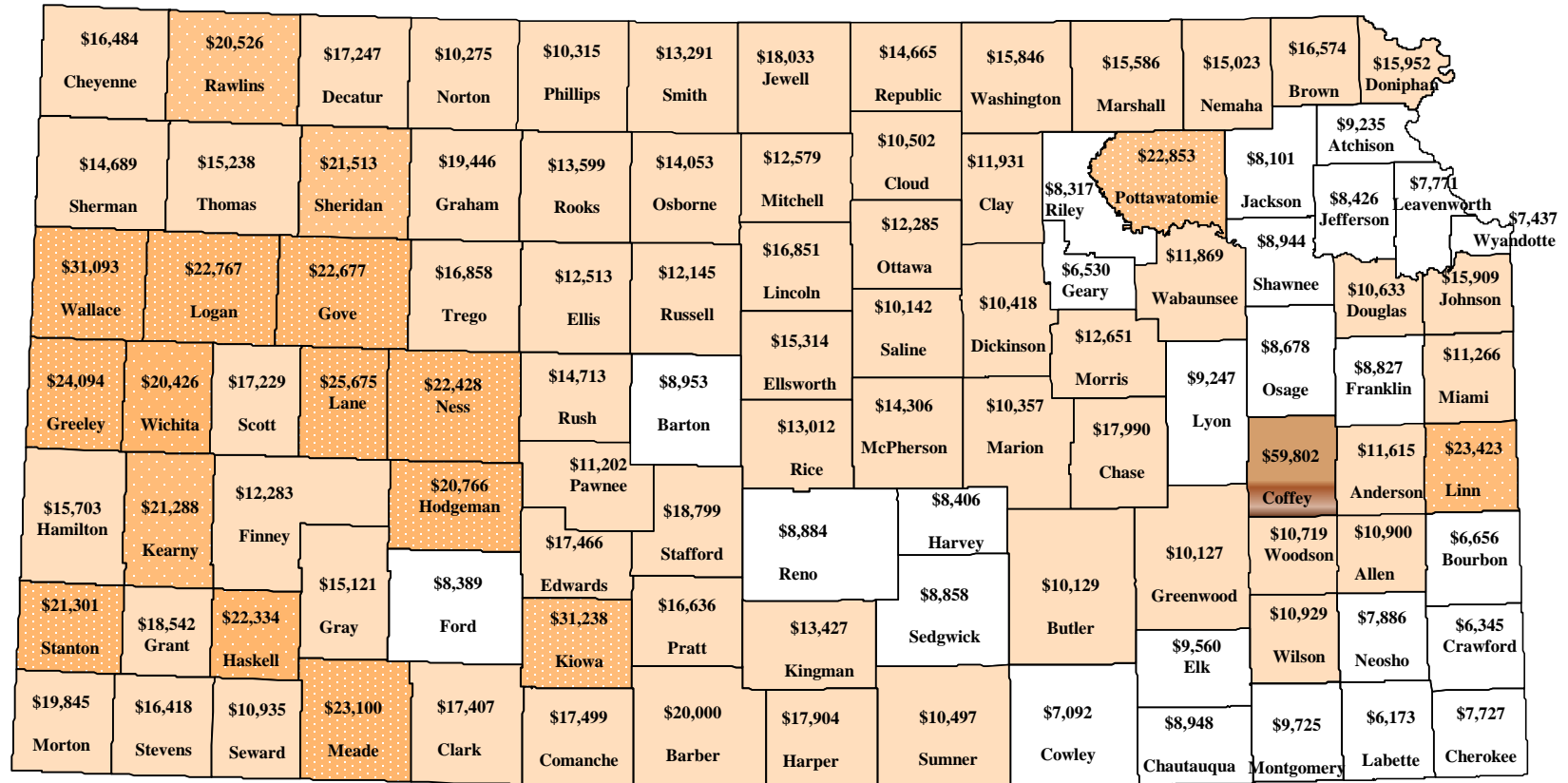
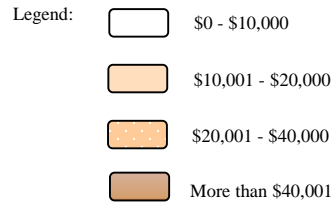
County	Per Cap for Map page 74
Allen	10,900
Anderson	11,615
Atchison	9,235
Barber	20,000
Barton	8,953
Bourbon	6,656
Brown	16,574
Butler	10,129
Chase	17,990
Chautauqua	8,948
Cherokee	7,727
Cheyenne	16,484
Clark	17,407
Clay	11,931
Cloud	10,502
Coffey	59,802
Comanche	17,499
Cowley	7,092
Crawford	6,345
Decatur	17,247
Dickinson	10,418
Doniphan	15,952
Douglas	10,633

Edwards	17,466
<u>Elk</u>	9,560
Ellis	12,513
Ellsworth	15,314
Finney	12,283
Ford	8,389
<u>Franklin</u>	8,827
Geary	6,530
Gove	22,677
Graham	19,446
Grant	18,542
<u>Gray</u>	15,121
Greeley	24,094
Greenwood	10,127
Hamilton	15,703
Harper	17,904
<u>Harvey</u>	8,406
Haskell	22,334
Hodgeman	20,766
Jackson	8,101
Jefferson	8,426
<u>Jewell</u>	18,033
Johnson	15,909
Kearny	21,288
Kingman	13,427
Kiowa	31,238
<u>Labette</u>	6,173
Lane	25,675

Leavenworth	7,771
Lincoln	16,851
Linn	23,423
<u>Logan</u>	22,767
Lyon	9,247
Marion	10,357
Marshall	15,586
<u>McPherson</u>	14,306
<u>Meade</u>	23,100
Miami	11,266
Mitchell	12,579
Montgomery	9,725
Morris	12,651
<u>Morton</u>	19,845
Nemaha	15,023
Neosho	7,886
Ness	22,428
Norton	10,275
<u>Osage</u>	8,678
Osborne	14,053
Ottawa	12,285
Pawnee	11,202
Phillips	10,315
<u>Pottawatomie</u>	22,853
Pratt	16,636
Rawlins	20,526
Reno	8,884
Republic	14,665

<u>Rice</u>	13,012
Riley	8,317
Rooks	13,599
Rush	14,713
Russell	12,145
<u>Saline</u>	10,142
Scott	17,229
Sedgwick	8,858
Seward	10,935
Shawnee	8,944
<u>Sheridan</u>	21,513
Sherman	14,689
Smith	13,291
Stafford	18,799
Stanton	21,301
<u>Stevens</u>	16,418
Sumner	10,497
Thomas	15,238
Trego	16,858
Wabaunsee	11,869
<u>Wallace</u>	31,093
Washington	15,846
Wichita	20,426
Wilson	10,929
Woodson	10,719
<u>Wyandotte</u>	7,437
Statewide	11,387

## Total Assessed Value of Property Per Capita, 2016



### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2014 through 2016

<u>County</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Allen	162.69	152.41	157.38
Anderson	154.68	157.34	164.91
Atchison	147.30	148.07	143.83
Barber	118.82	135.05	164.51
Barton	162.08	173.02	172.89
Bourbon	170.33	176.60	180.35
Brown	115.72	119.88	110.86
Butler	147.90	148.81	151.72
Chase	138.08	129.80	130.96
Chautauqua	180.91	174.39	189.24
Cherokee	114.15	122.44	121.26
Cheyenne	161.00	170.47	165.32
Clark	186.25	209.72	221.79
Clay	157.85	154.35	157.02
Cloud	174.58	178.41	180.92
Coffey	88.92	89.42	93.51
Comanche	145.65	149.80	174.37
Cowley	160.66	163.58	162.81
Crawford	133.52	136.28	138.73
Decatur	154.12	144.17	153.43
Dickinson	134.73	141.87	142.53
Doniphan	124.93	124.12	121.43
Douglas	128.43	129.89	130.22
Edwards	165.67	161.50	163.87
Elk	178.89	184.07	185.15
Ellis	103.01	107.80	106.78
Ellsworth	127.77	131.94	130.96
Finney	121.81	130.09	131.50
Ford	169.28	172.64	176.22
Franklin	145.31	150.14	151.07
Geary	144.28	150.61	156.67
Gove	123.78	144.16	159.15
Graham	133.13	157.70	170.39
Grant	104.64	113.04	97.66
Gray	124.81	127.53	137.63
Greeley	188.10	191.05	195.03
Greenwood	161.34	164.03	167.99
Hamilton	188.58	193.67	201.02
Harper	133.28	150.00	160.15
Harvey	133.63	137.56	144.07
Haskell	97.41	115.84	182.28
Hodgeman	150.15	173.33	178.29
Jackson	146.85	148.47	152.67
Jefferson	143.54	146.79	147.73
Jewell	173.54	168.34	164.21
Johnson	119.15	122.04	122.25
Kearny	111.34	139.06	182.89
Kingman	144.19	148.79	154.09
Kiowa	126.38	130.81	142.16
Labette	182.72	189.27	186.50
Lane	153.96	162.88	184.46
Leavenworth	127.50	128.88	129.82
Lincoln	186.60	182.42	171.50
Linn	123.00	119.77	123.09

<u>County</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Logan	127.48	131.33	134.99
Lyon	135.87	139.51	143.12
Marion	154.32	154.67	158.72
Marshall	134.09	133.92	138.61
McPherson	120.95	118.54	118.07
Meade	123.86	123.67	144.16
Miami	126.74	129.18	131.75
Mitchell	177.44	174.10	178.43
Montgomery	148.33	146.71	164.61
Morris	149.51	151.70	153.16
Morton	102.08	168.60	178.12
Nemaha	122.15	119.07	117.20
Neosho	178.63	170.78	171.07
Ness	124.29	146.01	161.64
Norton	159.55	170.50	173.09
Osage	148.66	150.48	153.35
Osborne	171.29	163.87	172.99
Ottawa	173.85	163.10	169.73
Pawnee	160.46	164.54	168.02
Phillips	160.36	162.96	170.12
Pottawatomie	90.17	92.66	95.21
Pratt	153.81	153.75	156.21
Rawlins	115.58	128.70	142.04
Reno	156.92	161.69	163.02
Republic	181.93	179.86	169.86
Rice	137.97	149.76	151.66
Riley	129.26	135.69	136.92
Rooks	137.81	151.26	174.12
Rush	162.73	174.78	175.20
Russell	144.77	162.88	179.33
Saline	123.75	124.73	123.85
Scott	146.22	146.17	151.15
Sedgwick	120.47	122.80	120.63
Seward	146.20	160.07	154.11
Shawnee	150.94	151.36	150.11
Sheridan	139.41	148.27	149.80
Sherman	132.12	127.90	137.82
Smith	221.47	211.64	207.94
Stafford	142.16	144.33	144.34
Stanton	154.79	178.76	205.45
Stevens	116.14	133.55	174.77
Sumner	143.53	150.91	154.22
Thomas	159.21	159.66	164.72
Trego	137.78	174.15	176.45
Wabaunsee	148.12	147.39	146.63
Wallace	156.79	158.95	155.32
Washington	161.24	160.14	156.37
Wichita	161.49	160.93	168.67
Wilson	128.41	123.85	130.15
Woodson	170.99	178.03	179.33
Wyandotte	171.03	175.36	172.76
Statewide	131.26	134.81	135.93



## Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2016

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

Legend:



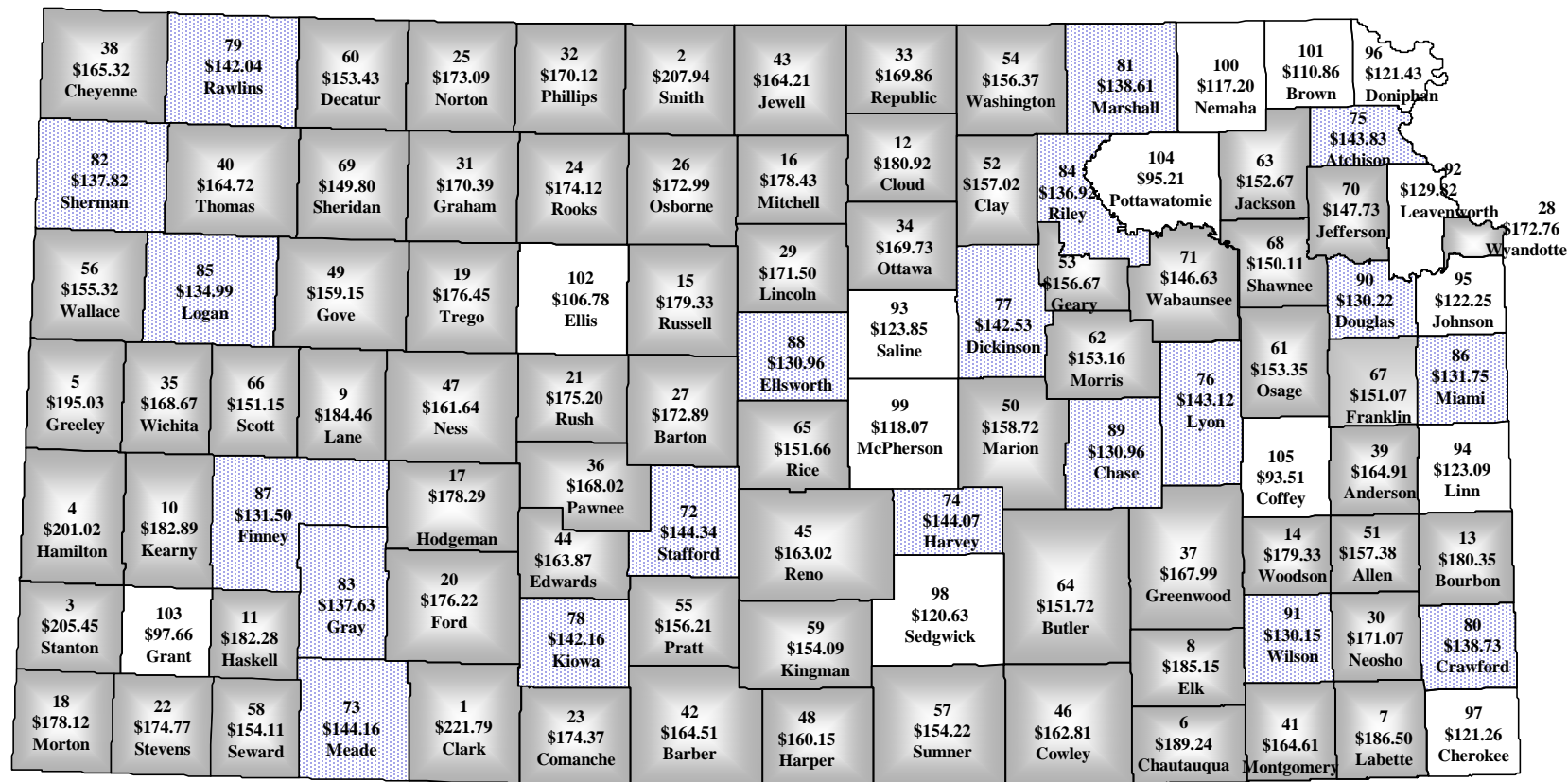
Counties with levy less than \$130.00



Counties with levy of \$130.00 - \$145.00



Counties with levy above \$145.00



## Total Preliminary Real and Personal Property Taxes Levied by County

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

County	Property Taxes Tax Year 2015	Property Taxes Tax Year 2016	Percent Change	County	Property Taxes Tax Year 2015	Property Taxes Tax Year 2016	Percent Change
Allen	\$21,509,158	\$21,814,213	1.4%	Logan	\$8,525,274	\$8,681,779	1.8%
Anderson	\$13,303,733	\$14,956,443	12.4%	Lyon	\$42,711,013	\$44,121,310	3.3%
Atchison	\$21,779,109	\$21,780,377	0.0%	Marion	\$19,086,490	\$19,895,256	4.2%
Barber	\$16,765,496	\$15,868,117	-5.4%	Marshall	\$19,198,556	\$21,464,981	11.8%
Barton	\$42,126,335	\$41,954,647	-0.4%	McPherson	\$47,134,477	\$48,885,432	3.7%
Bourbon	\$16,887,774	\$17,660,259	4.6%	Meade	\$12,851,650	\$14,418,779	12.2%
Brown	\$17,934,964	\$17,962,946	0.2%	Miami	\$46,132,779	\$48,315,822	4.7%
Butler	\$97,489,919	\$102,568,692	5.2%	Mitchell	\$12,842,221	\$14,100,396	9.8%
Chase	\$6,077,790	\$6,311,546	3.8%	Montgomery	\$47,677,654	\$53,330,214	11.9%
Chautauqua	\$5,530,166	\$5,760,826	4.2%	Morris	\$10,568,500	\$10,937,507	3.5%
Cherokee	\$18,606,534	\$19,239,971	3.4%	Morton	\$13,845,705	\$10,629,532	-23.2%
Cheyenne	\$7,300,663	\$7,300,832	0.0%	Nemaha	\$16,850,445	\$18,007,531	6.9%
Clark	\$8,234,497	\$8,091,682	-1.7%	Neosho	\$22,862,360	\$22,050,197	-3.6%
Clay	\$14,645,948	\$15,637,036	6.8%	Ness	\$10,649,407	\$10,893,873	2.3%
Cloud	\$16,432,132	\$17,516,586	6.6%	Norton	\$9,237,550	\$9,871,217	6.9%
Coffey	\$44,696,884	\$46,885,263	4.9%	Osage	\$20,095,964	\$21,088,002	4.9%
Comanche	\$5,979,280	\$5,623,608	-5.9%	Osborne	\$7,878,165	\$8,953,519	13.6%
Cowley	\$40,580,777	\$41,320,956	1.8%	Ottawa	\$11,794,517	\$12,458,534	5.6%
Crawford	\$33,045,883	\$34,521,562	4.5%	Pawnee	\$12,545,386	\$12,870,344	2.6%
Decatur	\$6,726,227	\$7,758,493	15.3%	Phillips	\$8,832,878	\$9,525,048	7.8%
Dickinson	\$27,809,269	\$28,663,427	3.1%	Pottawatomie	\$47,747,613	\$50,693,370	6.2%
Doniphan	\$14,378,973	\$15,103,516	5.0%	Pratt	\$25,280,368	\$25,183,547	-0.4%
Douglas	\$157,932,515	\$163,455,270	3.5%	Rawlins	\$6,162,393	\$7,306,267	18.6%
Edwards	\$8,227,421	\$8,494,897	3.3%	Reno	\$91,163,264	\$92,280,409	1.2%
Elk	\$4,555,489	\$4,610,998	1.2%	Republic	\$11,497,618	\$11,769,838	2.4%
Ellis	\$40,007,261	\$38,786,149	-3.1%	Rice	\$19,029,852	\$19,688,932	3.5%
Ellsworth	\$12,618,651	\$12,720,656	0.8%	Riley	\$82,064,909	\$85,692,345	4.4%
Finney	\$62,129,983	\$59,951,595	-3.5%	Rooks	\$11,621,558	\$12,250,651	5.4%
Ford	\$50,201,807	\$51,056,948	1.7%	Rush	\$7,887,057	\$8,068,333	2.3%
Franklin	\$33,133,663	\$34,148,386	3.1%	Russell	\$14,950,030	\$15,330,730	2.5%
Geary	\$36,212,861	\$37,885,436	4.6%	Saline	\$68,708,981	\$69,954,751	1.8%
Gove	\$8,294,686	\$9,527,567	14.9%	Scott	\$13,314,835	\$12,927,233	-2.9%
Graham	\$8,393,193	\$8,585,361	2.3%	Sedgwick	\$541,538,424	\$546,648,750	0.9%
Grant	\$21,241,026	\$14,002,620	-34.1%	Seward	\$36,704,712	\$39,015,763	6.3%
Gray	\$11,519,388	\$12,763,398	10.8%	Shawnee	\$238,048,140	\$239,946,703	0.8%
Greeley	\$5,801,656	\$6,249,691	7.7%	Sheridan	\$7,495,342	\$8,095,186	8.0%
Greenwood	\$10,305,205	\$10,622,434	3.1%	Sherman	\$10,758,956	\$12,112,527	12.6%
Hamilton	\$8,254,011	\$7,809,444	-5.4%	Smith	\$9,587,221	\$10,236,776	6.8%
Harper	\$18,625,767	\$16,679,474	-10.4%	Stafford	\$11,812,057	\$11,494,053	-2.7%
Harvey	\$39,805,605	\$42,478,311	6.7%	Stanton	\$11,078,887	\$9,067,480	-18.2%
Haskell	\$14,299,623	\$16,544,370	15.7%	Stevens	\$20,842,470	\$16,659,670	-20.1%
Hodgeman	\$7,077,512	\$7,008,507	-1.0%	Sumner	\$36,997,275	\$38,100,162	3.0%
Jackson	\$15,425,971	\$16,495,366	6.9%	Thomas	\$18,337,731	\$19,839,030	8.2%
Jefferson	\$22,666,057	\$23,562,200	4.0%	Trego	\$8,937,969	\$8,706,514	-2.6%
Jewell	\$8,313,192	\$8,794,869	5.8%	Wabaunsee	\$11,777,182	\$12,097,018	2.7%
Johnson	\$1,049,111,918	\$1,128,407,515	7.6%	Wallace	\$6,843,297	\$7,330,930	7.1%
Kearny	\$165,194,718	\$154,022,016	-6.8%	Washington	\$13,352,833	\$13,870,943	3.9%
Kingman	\$16,462,911	\$15,904,943	-3.4%	Wichita	\$6,678,031	\$7,431,360	11.3%
Kiowa	\$11,102,795	\$11,386,226	2.6%	Wilson	\$12,757,688	\$12,596,414	-1.3%
Labette	\$24,160,792	\$23,947,911	-0.9%	Woodson	\$5,989,301	\$5,987,793	0.0%
Lane	\$7,762,104	\$7,909,072	1.9%	Wyandotte	\$207,449,808	\$209,906,493	1.2%
Leavenworth	\$77,229,031	\$80,018,369	3.6%				
Lincoln	\$9,080,459	\$8,973,323	-1.2%				
Linn	\$26,991,389	\$27,492,936	1.9%	Total	\$4,359,041,715	\$4,506,766,698	3.4%

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

<u>County</u>	2015 <u>Tax</u>	2015 <u>Valuation</u>	2016 <u>Tax</u>	2016 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Allen	\$2,018,899	\$13,429,961	\$1,932,402	\$13,542,359	-4.3%	0.8%
Anderson	\$1,139,120	\$7,967,813	\$1,083,156	\$8,042,618	-4.9%	0.9%
Atchison	\$1,929,903	\$15,123,796	\$1,969,440	\$15,471,225	2.0%	2.3%
Barber	\$699,728	\$7,155,993	\$669,361	\$6,773,676	-4.3%	-5.3%
Barton	\$4,481,205	\$32,671,597	\$4,551,699	\$32,036,839	1.6%	-1.9%
Bourbon	\$1,854,651	\$12,285,784	\$1,900,552	\$12,642,699	2.5%	2.9%
Brown	\$1,007,351	\$10,294,006	\$1,011,793	\$10,570,230	0.4%	2.7%
Butler	\$9,987,659	\$77,108,110	\$10,022,515	\$78,363,347	0.3%	1.6%
Chase	\$370,823	\$3,235,067	\$368,492	\$3,120,703	-0.6%	-3.5%
Chautauqua	\$571,806	\$3,463,164	\$568,210	\$3,531,346	-0.6%	2.0%
Cherokee	\$1,946,590	\$20,094,875	\$1,993,790	\$21,175,840	2.4%	5.4%
Cheyenne	\$593,846	\$4,203,449	\$595,571	\$4,223,963	0.3%	0.5%
Clark	\$452,782	\$2,889,927	\$485,802	\$2,922,083	7.3%	1.1%
Clay	\$1,285,947	\$9,316,293	\$1,307,745	\$9,486,932	1.7%	1.8%
Cloud	\$1,436,610	\$9,302,354	\$1,432,816	\$9,268,917	-0.3%	-0.4%
Coffey	\$857,520	\$12,895,538	\$885,029	\$12,842,142	3.2%	-0.4%
Comanche	\$284,464	\$2,465,174	\$297,475	\$2,367,565	4.6%	-4.0%
Cowley	\$4,812,847	\$32,354,840	\$4,687,464	\$33,324,778	-2.6%	3.0%
Crawford	\$4,006,167	\$34,824,726	\$4,121,330	\$36,303,598	2.9%	4.2%
Decatur	\$508,200	\$3,610,432	\$493,063	\$3,676,421	-3.0%	1.8%
Dickinson	\$2,343,884	\$21,141,511	\$2,422,869	\$21,118,852	3.4%	-0.1%
Doniphan	\$844,810	\$8,407,738	\$894,835	\$8,528,081	5.9%	1.4%
Douglas	\$11,827,438	\$112,057,432	\$12,627,228	\$116,457,261	6.8%	3.9%
Edwards	\$620,178	\$4,269,816	\$611,772	\$4,199,629	-1.4%	-1.6%
Elk	\$456,218	\$2,758,653	\$421,072	\$2,650,075	-7.7%	-3.9%
Ellis	\$3,032,710	\$36,901,005	\$3,014,018	\$36,309,090	-0.6%	-1.6%
Ellsworth	\$766,089	\$6,880,192	\$752,567	\$6,983,343	-1.8%	1.5%
Finney	\$4,359,867	\$41,262,004	\$4,279,111	\$42,031,192	-1.9%	1.9%
Ford	\$4,706,735	\$30,929,139	\$4,689,331	\$31,413,199	-0.4%	1.6%
Franklin	\$3,359,713	\$26,290,683	\$3,486,096	\$27,818,880	3.8%	5.8%
Geary	\$2,762,870	\$23,062,738	\$2,951,607	\$23,749,651	6.8%	3.0%
Gove	\$487,413	\$4,338,463	\$464,505	\$4,373,661	-4.7%	0.8%
Graham	\$388,433	\$3,489,710	\$387,459	\$3,424,875	-0.3%	-1.9%
Grant	\$837,333	\$10,424,053	\$905,487	\$10,698,226	8.1%	2.6%
Gray	\$1,033,338	\$9,731,674	\$1,046,888	\$9,988,343	1.3%	2.6%
Greeley	\$377,397	\$2,238,710	\$377,607	\$2,246,310	0.1%	0.3%
Greenwood	\$1,031,314	\$7,197,752	\$1,014,397	\$7,176,950	-1.6%	-0.3%
Hamilton	\$536,276	\$3,113,285	\$547,848	\$3,249,742	2.2%	4.4%
Harper	\$954,244	\$7,570,846	\$837,391	\$7,392,152	-12.2%	-2.4%
Harvey	\$4,132,500	\$35,562,458	\$4,081,827	\$35,922,096	-1.2%	1.0%
Haskell	\$468,126	\$5,982,368	\$460,320	\$5,946,518	-1.7%	-0.6%
Hodgeman	\$377,015	\$2,831,887	\$359,221	\$2,760,012	-4.7%	-2.5%
Jackson	\$1,626,543	\$12,943,782	\$1,699,462	\$13,397,099	4.5%	3.5%
Jefferson	\$2,604,996	\$21,118,568	\$2,691,779	\$21,788,549	3.3%	3.2%
Jewell	\$655,629	\$3,992,170	\$603,961	\$3,933,694	-7.9%	-1.5%
Johnson	\$90,104,125	\$896,326,571	\$92,564,251	\$933,587,337	2.7%	4.2%
Kearny	\$584,633	\$6,381,414	\$564,457	\$6,180,075	-3.5%	-3.2%
Kingman	\$1,258,425	\$10,077,797	\$1,295,694	\$10,433,071	3.0%	3.5%
Kiowa	\$403,841	\$3,729,835	\$388,159	\$3,648,967	-3.9%	-2.2%
Labette	\$3,051,096	\$18,265,229	\$2,993,680	\$18,397,393	-1.9%	0.7%
Lane	\$340,914	\$2,880,657	\$359,844	\$2,686,130	5.6%	-6.8%
Leavenworth	\$9,215,703	\$78,846,879	\$9,073,169	\$84,405,501	-1.5%	7.0%
Lincoln	\$508,966	\$2,959,277	\$492,401	\$2,955,677	-3.3%	-0.1%

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

<u>County</u>	2015 <u>Tax</u>	2015 <u>Valuation</u>	2016 <u>Tax</u>	2016 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Linn	\$1,200,156	\$11,633,586	\$1,222,949	\$11,873,748	1.9%	2.1%
Logan	\$464,735	\$4,247,799	\$466,839	\$4,343,619	0.5%	2.3%
Lyon	\$3,604,476	\$29,820,708	\$3,585,218	\$30,941,201	-0.5%	3.8%
Marion	\$1,642,559	\$12,032,081	\$1,626,313	\$12,107,928	-1.0%	0.6%
Marshall	\$1,498,248	\$12,604,414	\$1,444,885	\$12,664,433	-3.6%	0.5%
McPherson	\$3,589,651	\$35,555,757	\$3,599,242	\$35,655,479	0.3%	0.3%
Meade	\$650,521	\$6,005,998	\$608,040	\$5,854,311	-6.5%	-2.5%
Miami	\$4,567,699	\$42,346,839	\$4,698,980	\$44,024,732	2.9%	4.0%
Mitchell	\$1,363,554	\$8,662,760	\$1,331,442	\$8,456,884	-2.4%	-2.4%
Montgomery	\$3,779,193	\$29,095,338	\$3,867,339	\$29,743,363	2.3%	2.2%
Morris	\$785,555	\$6,126,946	\$798,464	\$6,165,128	1.6%	0.6%
Morton	\$400,695	\$4,328,372	\$337,464	\$4,111,453	-15.8%	-5.0%
Nemaha	\$1,332,806	\$13,439,476	\$1,391,439	\$13,621,119	4.4%	1.4%
Neosho	\$2,553,598	\$15,836,554	\$2,554,509	\$16,104,076	0.0%	1.7%
Ness	\$532,993	\$5,128,734	\$505,842	\$4,850,300	-5.1%	-5.4%
Norton	\$863,127	\$5,666,650	\$797,172	\$5,712,408	-7.6%	0.8%
Osage	\$2,221,802	\$16,615,577	\$2,195,601	\$17,065,804	-1.2%	2.7%
Osborne	\$655,492	\$4,379,077	\$664,823	\$4,394,252	1.4%	0.3%
Ottawa	\$988,163	\$6,700,537	\$1,055,843	\$6,862,815	6.8%	2.4%
Pawnee	\$1,017,350	\$6,893,743	\$990,452	\$7,051,532	-2.6%	2.3%
Phillips	\$922,159	\$5,960,840	\$854,529	\$6,088,162	-7.3%	2.1%
Pottawatomie	\$2,029,262	\$28,303,702	\$2,117,789	\$30,179,106	4.4%	6.6%
Pratt	\$1,640,931	\$11,524,928	\$1,513,214	\$11,308,333	-7.8%	-1.9%
Rawlins	\$581,482	\$4,053,950	\$384,329	\$4,020,893	-33.9%	-0.8%
Reno	\$9,002,304	\$64,506,756	\$8,781,258	\$64,135,643	-2.5%	-0.6%
Republic	\$948,515	\$5,879,642	\$946,014	\$5,842,192	-0.3%	-0.6%
Rice	\$1,377,440	\$11,550,280	\$1,245,318	\$10,556,585	-9.6%	-8.6%
Riley	\$5,645,894	\$51,860,476	\$5,844,432	\$53,490,563	3.5%	3.1%
Rooks	\$740,264	\$6,560,060	\$748,018	\$6,349,145	1.0%	-3.2%
Rush	\$528,188	\$3,726,467	\$519,356	\$3,638,701	-1.7%	-2.4%
Russell	\$1,209,631	\$9,175,477	\$1,119,081	\$8,969,005	-7.5%	-2.3%
Saline	\$6,476,139	\$61,900,356	\$6,599,137	\$63,606,143	1.9%	2.8%
Scott	\$1,001,174	\$7,950,184	\$1,011,005	\$8,009,987	1.0%	0.8%
Sedgwick	\$58,518,853	\$567,864,902	\$58,673,777	\$583,973,006	0.3%	2.8%
Seward	\$2,583,375	\$22,693,434	\$2,808,928	\$22,257,931	8.7%	-1.9%
Shawnee	\$23,810,482	\$178,946,804	\$24,268,840	\$185,343,209	1.9%	3.6%
Sheridan	\$649,480	\$4,659,475	\$551,777	\$4,620,931	-15.0%	-0.8%
Sherman	\$911,292	\$7,823,052	\$876,895	\$7,820,828	-3.8%	0.0%
Smith	\$851,321	\$4,192,773	\$829,920	\$4,119,268	-2.5%	-1.8%
Stafford	\$658,839	\$5,290,052	\$648,671	\$5,309,926	-1.5%	0.4%
Stanton	\$547,784	\$3,951,465	\$521,958	\$3,872,263	-4.7%	-2.0%
Stevens	\$758,933	\$8,483,492	\$793,828	\$8,257,427	4.6%	-2.7%
Sumner	\$3,026,870	\$24,467,466	\$3,035,524	\$24,572,576	0.3%	0.4%
Thomas	\$1,508,918	\$10,921,922	\$1,553,637	\$11,160,225	3.0%	2.2%
Trego	\$519,433	\$4,003,891	\$457,393	\$3,883,484	-11.9%	-3.0%
Wabaunsee	\$981,014	\$7,616,502	\$1,030,623	\$8,044,454	5.1%	5.6%
Wallace	\$319,411	\$2,344,764	\$315,891	\$2,309,297	-1.1%	-1.5%
Washington	\$966,485	\$6,654,831	\$946,812	\$6,703,562	-2.0%	0.7%
Wichita	\$503,031	\$3,603,805	\$503,435	\$3,557,999	0.1%	-1.3%
Wilson	\$1,048,087	\$9,641,218	\$1,036,551	\$9,561,308	-1.1%	-0.8%
Woodson	\$563,079	\$3,751,728	\$532,527	\$3,526,925	-5.4%	-6.0%
Wyandotte	<u>\$20,184,175</u>	<u>\$126,395,984</u>	<u>\$20,398,563</u>	<u>\$135,062,201</u>	1.1%	6.9%
Total	\$381,031,506	\$3,332,038,819	\$384,949,905	\$3,427,294,775	1.0%	2.9%

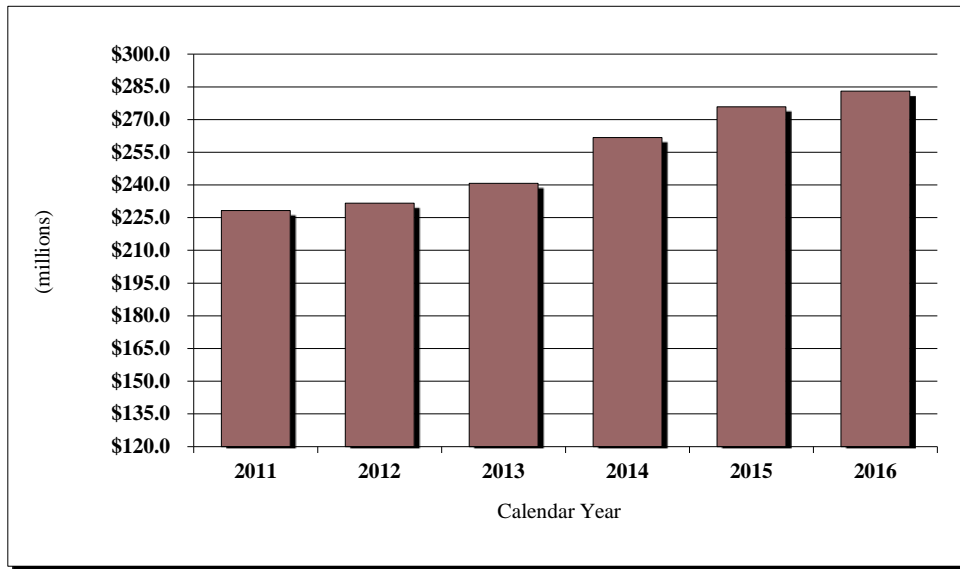
## Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2016

Vehicle Registration Fees *		Vehicle Registration Fees (cont.) *	
Automobiles		Urban Buses: 8-30 passengers	\$35.00
0 - 3000 lbs	\$30.00	31 - 39 passengers	\$50.00
3001 - 3999 lbs	\$30.00	over 39 passengers	\$80.00
4000 - 4500 lbs	\$30.00	Transit Authorities	\$2.00
over 4500 lbs	\$40.00	Trailers:	
County Registrations		8M	\$35.00
Regular Truck - gross weight to:		12M	\$45.00
12M	\$40.00	Over 12 M	\$55.00
16M	\$202.00	Drive-Away, first	\$64.00
20M	\$232.00	Drive-Away, others	\$38.00
24M	\$297.00	Antique, Regular	\$40.00
26M	\$412.00	Antique, Personalized	\$40.00
30M	\$412.00	Amateur Radio	\$1.00 + standard fee
36M	\$475.00	Special Interest	\$26.00
42M	\$575.00	National Guard	standard fee
48M	\$705.00	Pearl Harbor Survivor	standard fee
54M	\$905.00	Disabled	standard fee
60M	\$1,145.00	Purple Heart	standard fee
66M	\$1,345.00	Veteran	standard fee
74M	\$1,670.00	Educational Institution	varies
80M	\$1,870.00	Disabled Veteran, Ex-POW	free
85.5M	\$2,070.00	Medal of Honor	free
Local, 6000 Mile & Custom Harvest Trucks to:		Firefighter	standard fee
16M	\$162.00	Veterans	standard fee
20M	\$202.00	Emergency Medical Services	standard fee
24M	\$232.00	Breast Cancer Research and Outreach	standard fee
26M	\$277.00	Support Kansas Arts	standard fee
30M	\$277.00	Boy Scouts of America	standard fee
36M	\$315.00	Vietnam Veteran	standard fee
42M	\$345.00	Pet Friendly	standard fee
48M	\$415.00	Motorcycles	\$16.00
54M	\$515.00	Motor Bikes	\$11.00
60M	\$615.00	Dealer, full-privilege	\$350.00
66M	\$715.00	Dealer, regular, first	\$275.00
74M	\$895.00	Dealer, regular, others	\$25.00
80M	\$1,025.00	Personalized (one-time)	\$40.00
85.5M	\$1,145.00	Highway Patrol and Training Surcharge	\$2.00
Farm Truck - gross weight to:		Law Enforcement Training Center Surcharge	\$1.25
16M	\$57.00	Division of Vehicles Modernization Surcharge	\$4.00
20M	\$142.00	<b>Interstate</b>	
24M	\$152.00	72 Hour	\$26.00
26M	\$172.00	30 Day	varies by weight
36M	\$172.00	Apportioned & Qtrr	varies by weight
54M	\$175.00	Job Hunter's Permit	\$26.00
60M	\$325.00	Modified Cab Card	\$1.00
66M	\$505.00	Replacement Cab Card	\$3.00
>66M	\$745.00	<b>Driver License Fees</b>	
County Qtrr Pay	1/4 of annual fee	Class A/B	\$24 (varies by age)
County 72 Hour	\$26.00	Class C	\$18 (varies by age)
County 30 Day	varies by weight	Class M	\$12.50 (varies by age)
		CDL Class A, B or C	\$18.00
		CDL Endorsements/each	\$10.00
		CDL Instruction Permit	\$5.00
		Instructional Permit	varies by type
		Farm Permit	\$12.00
		Identification Card	\$14.00
		Senior (age 65 and over)/	\$10.00
		Handicapped ID Card	
		Exam	\$3.00
		Re-Exam on original application	\$1.50
		Photo	\$8.00
		DUI Exam	\$25.00
		Penalty	\$1.00

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

## Total Vehicle Revenue Collections by Calendar Year

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



Calendar Year	Amount Collected	Percent Change
2011	\$228,219,694	0.6%
2012	\$231,632,618	1.5%
2013	\$240,780,737	3.9%
2014	\$261,688,438	8.7%
2015	\$275,889,488	5.4%
2016	\$282,977,349	2.6%

## Vehicle Revenue Collections Calendar Year 2016

### Vehicle Revenue Collections by Source by Calendar Year

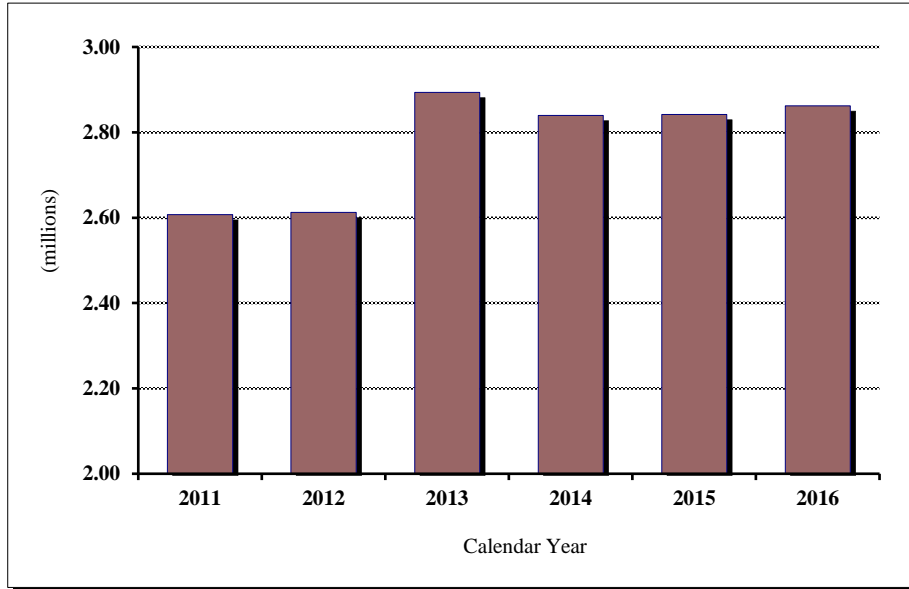
<u>Source</u>	<u>CY 2016 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$183,086,785	64.7%
Interstate Apportioned	\$78,392,931	27.7%
Driver License	\$20,677,128	7.3%
Motor Carrier Inspection	\$808,029	0.3%
Dealer Fines	<u>\$12,476</u>	0.0%
Total	\$282,977,349	100.0%

### Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2016 Collection</u>	<u>Percent Total</u>
State Highway	\$217,055,404	76.7%
County Funds	\$23,308,630	8.2%
Driver Safety	\$2,973,991	1.1%
Refunds	\$219,909	0.1%
Motorcycle Safety	\$117,343	0.04%
Other	\$39,302,072	13.89%
Total	\$282,977,349	100.0%

## Motor Vehicle Registrations by Calendar Year

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



<u>Calendar Year</u>	<u>Number Vehicle Registrations</u>	<u>Percent Change</u>
2011	2,606,858	0.3%
2012	2,612,541	0.2%
2013	2,893,357	10.7%
2014	2,839,498	-1.9%
2015	2,842,005	0.1%
2016	2,862,007	0.7%

*Beginning with Calendar Year 2013, the motor vehicle registration report has been updated to capture all processed motor vehicle registrations and renewals in the same year.*



## Motor Vehicle Registrations by Type, Calendar Years 2015 and 2016

### Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2015</u>	Calendar Year <u>2016</u>	Percent Change
Automobiles	1,768,794	1,785,240	0.9%
Trucks	795,177	798,882	0.5%
Trailers	161,020	161,945	0.6%
Motorcycles	101,875	101,130	-0.7%
Motorized Bicycles	7,110	6,691	-5.9%
RV1	<u>8,029</u>	<u>8,119</u>	1.1%
Total	2,842,005	2,862,007	0.7%

### Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2015</u>	Percent Total <u>2016</u>
Automobiles	62.24%	62.38%
Trucks	27.98%	27.91%
Trailers	5.67%	5.66%
Motorcycles	3.58%	3.53%
Motorized Bicycles	0.25%	0.23%
RV1	0.28%	0.28%
Total	100.00%	100.00%

#### Notes:

1) RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995.

2) Special Registrations are now included with automobiles, trucks and motorcycles rather than being broken out separately.

## Motor Vehicle Registrations by County, Calendar Year 2016

<u>County</u>	<u>Auto</u>	<u>Truck &amp; Bus</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV</u>	<u>Total</u>
Allen	7,028	5,407	1,026	588	48	31	14,128
Anderson	4,704	3,731	983	303	24	45	9,790
Atchison	9,162	6,014	1,626	537	32	19	17,390
Barber	2,557	2,947	706	213	14	9	6,446
Barton	14,967	10,966	2,298	1,005	78	123	29,437
Bourbon	7,509	5,566	1,132	534	35	24	14,800
Brown	5,714	4,339	1,315	542	23	40	11,973
Butler	37,370	23,300	4,681	2,970	142	345	68,808
Chase	1,546	1,636	409	106	1	10	3,708
Chautauqua	1,357	2,441	358	121	0	10	4,287
Cherokee	9,824	8,817	1,112	758	22	18	20,551
Cheyenne	1,731	1,938	815	178	0	17	4,679
Clark	1,099	1,212	323	85	3	13	2,735
Clay	5,008	3,901	1,037	432	25	45	10,448
Cloud	5,123	4,161	1,140	406	52	45	10,927
Coffey	5,597	4,535	1,306	457	25	66	11,986
Comanche	964	1,304	328	92	0	3	2,691
Cowley	18,373	12,989	2,640	1,278	100	170	35,550
Crawford	20,117	11,327	1,722	1,357	125	65	34,713
Decatur	1,855	2,226	708	164	13	36	5,002
Dickinson	11,243	8,104	1,985	971	73	92	22,468
Doniphan	4,402	3,900	1,018	361	9	23	9,713
Douglas	69,870	16,974	3,310	2,842	308	243	93,547
Edwards	1,817	1,952	477	135	12	17	4,410
Elk	1,377	1,919	410	59	7	10	3,782
Ellis	15,961	9,643	2,799	1,309	147	92	29,951
Ellsworth	3,430	2,997	917	274	50	41	7,709
Finney	21,013	11,053	2,019	1,069	52	101	35,307
Ford	17,203	10,088	1,613	935	45	65	29,949
Franklin	15,699	9,645	2,318	1,207	69	87	29,025
Geary	24,351	8,003	1,399	1,836	47	69	35,705
Gove	1,670	2,265	650	129	10	25	4,749
Graham	1,440	1,880	561	126	20	25	4,052
Grant	4,124	3,269	867	322	21	34	8,637
Gray	3,057	3,855	1,176	337	10	39	8,474
Greeley	786	1,095	268	62	2	10	2,223
Greenwood	3,680	3,864	915	260	19	11	8,749
Hamilton	1,437	1,534	503	122	5	14	3,615
Harper	2,973	3,447	761	275	22	9	7,487
Harvey	21,693	9,783	2,077	1,475	178	77	35,283
Haskell	2,384	2,426	507	135	7	22	5,481
Hodgeman	1,019	1,755	513	85	5	12	3,389
Jackson	7,782	6,266	1,785	618	19	64	16,534
Jefferson	12,243	7,903	2,305	1,034	19	114	23,618
Jewell	1,896	2,526	1,249	187	19	23	5,900
Johnson	424,069	79,791	11,694	15,508	618	835	532,515
Kearny	2,337	2,232	832	136	4	11	5,552
Kingman	4,732	4,309	1,118	345	18	45	10,567
Kiowa	1,373	1,531	389	90	7	10	3,400
Labette	11,381	7,902	917	687	39	49	20,975
Lane	1,007	1,472	396	89	10	9	2,983
Leavenworth	46,402	19,290	4,605	3,490	54	275	74,116
Lincoln	1,846	2,046	562	141	20	13	4,628
Linn	6,237	5,092	1,504	592	20	60	13,505
Logan	1,717	1,889	478	152	25	24	4,285
Lyon	17,469	10,392	1,785	972	102	95	30,815
Marion	7,433	5,489	1,449	496	90	53	15,010
Marshall	6,253	5,619	1,504	476	33	18	13,903
McPherson	17,995	11,153	3,077	1,594	170	130	34,119

## Motor Vehicle Registrations by County, Calendar Year 2016

<u>County</u>	<u>Auto</u>	<u>Truck &amp; Bus</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV</u>	<u>Total</u>
Meade	2,372	2,487	809	190	17	18	5,893
Miami	21,933	11,902	3,885	1,643	53	162	39,578
Mitchell	3,886	3,890	1,080	298	28	45	9,227
Montgomery	17,024	11,031	1,467	1,209	80	35	30,846
Morris	3,329	3,192	862	185	39	26	7,633
Morton	1,622	1,723	341	114	9	10	3,819
Nemaha	6,381	5,180	1,564	546	36	23	13,730
Neosho	8,364	6,705	974	710	63	39	16,855
Ness	1,776	2,646	811	169	13	25	5,440
Norton	3,082	3,090	1,058	339	42	30	7,641
Osage	10,436	6,911	1,983	722	40	81	20,173
Osborne	2,251	2,640	860	201	12	33	5,997
Ottawa	3,708	3,298	937	361	28	27	8,359
Pawnee	3,294	2,791	631	251	23	14	7,004
Phillips	3,325	3,395	1,485	319	32	31	8,587
Pottawatomie	14,704	8,851	2,411	971	43	112	27,092
Pratt	5,041	4,008	900	412	21	30	10,412
Rawlins	1,373	2,354	766	112	13	9	4,627
Reno	37,007	19,378	3,673	3,260	208	269	63,795
Republic	2,940	3,282	978	209	27	24	7,460
Rice	5,495	4,303	1,046	368	33	51	11,296
Riley	30,805	10,160	1,881	1,822	171	148	44,987
Rooks	3,211	3,105	914	288	20	40	7,578
Rush	2,051	1,995	565	150	42	17	4,820
Russell	4,137	3,572	1,078	312	38	45	9,182
Saline	34,222	15,619	3,412	2,548	312	225	56,338
Scott	2,927	2,930	792	344	35	39	7,067
Sedgwick	314,994	109,151	12,667	15,525	1,330	1,346	455,013
Seward	11,411	6,813	1,046	477	48	23	19,818
Shawnee	111,849	36,310	6,498	5,951	229	497	161,334
Sheridan	1,658	2,171	715	143	26	21	4,734
Sherman	2,896	3,774	1,068	337	50	32	8,157
Smith	2,149	2,664	1,099	172	38	19	6,141
Stafford	2,359	2,926	867	184	8	27	6,371
Stanton	1,098	1,558	500	111	5	16	3,288
Stevens	3,204	3,026	837	212	18	27	7,324
Sumner	13,679	9,720	2,222	1,032	74	70	26,797
Thomas	4,448	4,178	1,197	424	38	66	10,351
Trego	1,956	2,096	784	177	32	36	5,081
Wabaunsee	4,468	3,457	974	284	7	41	9,231
Wallace	853	1,612	434	76	2	14	2,991
Washington	3,598	3,521	1,152	220	7	10	8,508
Wichita	1,197	1,777	394	141	7	4	3,520
Wilson	4,900	4,819	831	345	61	36	10,992
Woodson	1,736	2,002	468	99	12	14	4,331
Wyandotte	95,685	33,759	2,652	4,108	74	132	136,410
Total	1,785,240	798,882	161,945	101,130	6,691	8,119	2,862,007

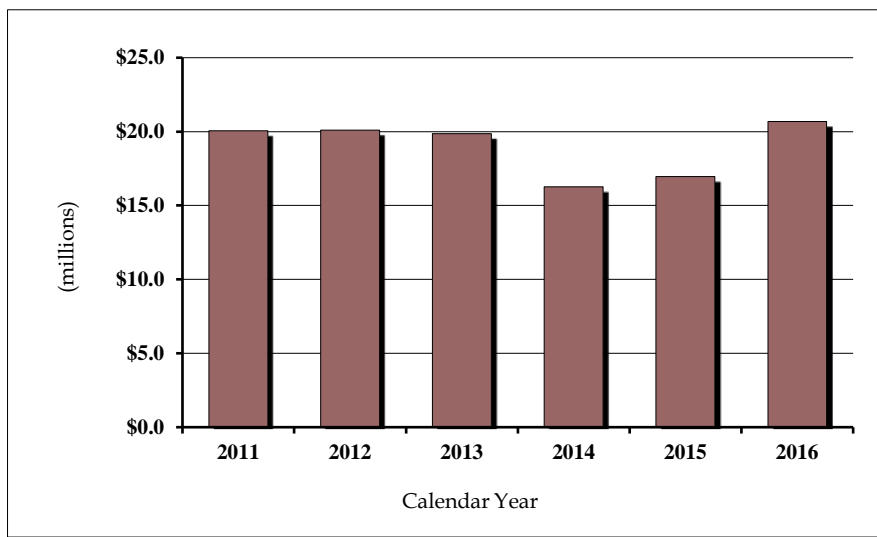
Note: Numbers of registrations come from the Motor Vehicle System (for non-commercial vehicles)

Special plate registrations are included in the appropriate vehicle category.

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

## Driver License Fee Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$20,062,269	4.1%
2012	\$20,098,186	0.2%
2013	\$19,856,697	-1.2%
2014	\$16,268,712	-18.1%
2015	\$16,952,179	4.2%
2016	\$20,677,128	22.0%

## Driver Licenses by Age and License Class, Calendar Year 2016

### Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2016</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	27,353	1.3%
16 - 24	288,341	14.2%
25 - 49	813,673	40.1%
50 - 64	517,315	25.5%
65 and over	<u>383,346</u>	18.9%
Total by Age	2,030,028	100.0%

### Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2016</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	130,671	6.4%
Class A & B	17,538	0.9%
Class C	1,708,187	84.1%
Class M	<u>173,632</u>	8.6%
Total	2,030,028	100.0%

\* Classes:

CDL: Commercial Driver License only, and in combinations A, B, C

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

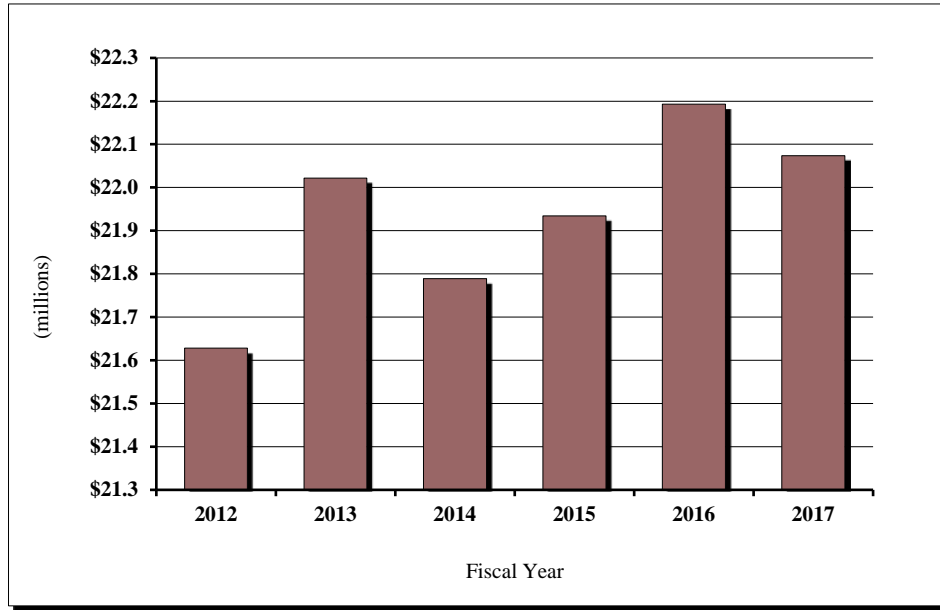
Class C: regular automobile

Class M: motorcycle only, and in combinations AM, BM, CM

## Gallonge Tax Receipts by Components and Fiscal Year

### Gross Gallonge Tax by Components

	Fiscal Year <u>2016</u>	Fiscal Year <u>2017</u>	Percent <u>Change</u>
Alcohol and Spirits	\$10,693,356	\$10,927,448	2.2%
Fortified and Light Wine	\$1,763,212	\$1,652,698	-6.3%
Strong Beer	\$8,326,418	\$7,950,134	-4.5%
Cereal Malt Beverage	<u>\$1,409,987</u>	<u>\$1,543,341</u>	9.5%
Total	\$22,192,973	\$22,073,621	-0.5%

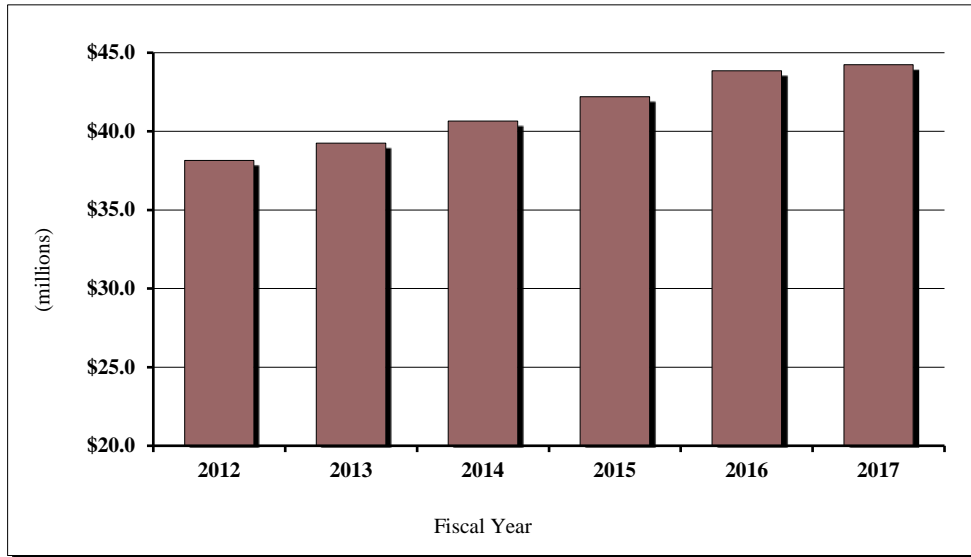


### Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2012	\$21,628,333	2.3%
2013	\$22,021,765	1.8%
2014	\$21,789,018	-1.1%
2015	\$21,934,650	0.7%
2016	\$22,192,973	1.2%
2017	\$22,073,621	-0.5%

## Liquor Excise Tax Gross Receipts

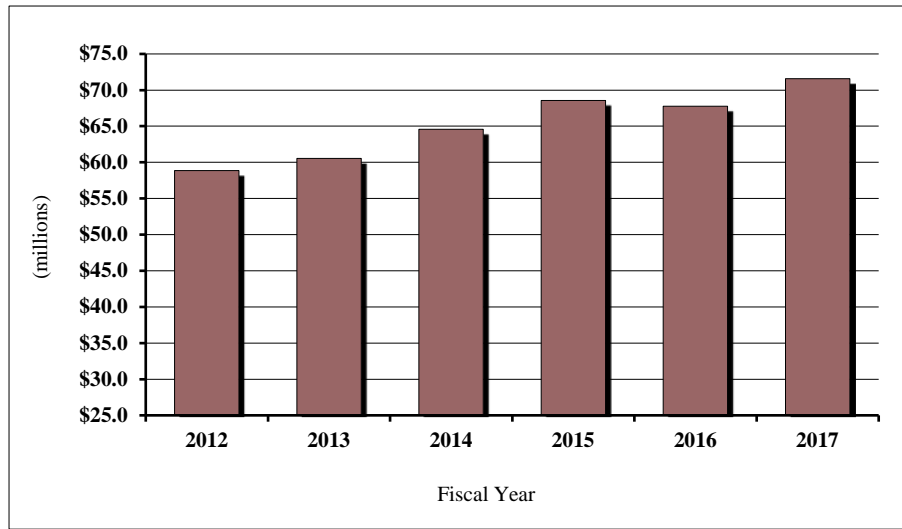
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2012	\$38,158,615	5.8%
2013	\$39,258,226	2.9%
2014	\$40,661,294	3.6%
2015	\$42,196,378	3.8%
2016	\$43,842,818	3.9%
2017	\$44,246,942	0.9%

## Liquor Enforcement Tax Gross Receipts

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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2012	\$58,878,961	4.7%
2013	\$60,561,426	2.9%
2014	\$64,564,302	6.6%
2015	\$68,556,891	6.2%
2016	\$67,762,160	-1.2%
2017	\$71,594,638	5.7%



## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2017 Total Liquor Taxes and Fees

	<b>Fiscal Year 2017</b>	<b>Percent Total</b>
Gallonage Tax	\$22,073,621	15.5%
Liquor Excise Tax	\$44,246,942	31.1%
Liquor Enforcement Tax	\$71,594,638	50.3%
Fees and Fines	<u>\$4,378,766</u>	<u>3.1%</u>
<b>Total</b>	<b>\$142,293,967</b>	<b>100.0%</b>

### Alcoholic Beverage Licenses Issued

<b>License Type</b>	<b>Count</b>
Caterer	57
Class A Club - Social (500 members or less)	37
Class A Club - Social (Over 500 members)	17
Class A Club (Fraternal/Veterans)	177
Class B Club	61
Distributor - Beer	36
Distributor - Spirits	32
Distributor - Wine	39
Drinking Establishment	1880
Drinking Establishment/Caterer	141
Farm Winery	42
Farm Winery Outlet	12
Farmers' Market Sales Permit	10
Hotel Drinking Establishment	49
Hotel Drinking Establishment and Caterer	18
Manufacturer's License	3
Microbrewery License	43
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	9
Non-Beverage Permit	3
Non-Beverage User License	15
Public Venue License	6
Retailer's License	757
Special Order Shipping License	637
Supplier Permit	1100
Temporary Permit	<u>292</u>
<b>Total</b>	<b>5474</b>

# Kansas Liquor-by-the-Drink November 2016

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

