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# DEPARTMENT OFFICIALS

## January 2023

Mark A. Burghart  
Secretary of Revenue

### **SECRETARIAT STAFF**

Mark Beshears, Special Projects Attorney  
Courtney Hadley, Problem Resolution Officer  
Robert Clelland, Taxpayer Advocate

#### **Legal Services**

Jay Befort, General Counsel  
John Hale, Deputy General Counsel  
Donald Cooper, Deputy General Counsel  
**Office of Special Investigations**  
Ivonne Hommertzheim, Director

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

Kris Holm, Chief Financial Officer  
Mavis Cockrell, Deputy Director  
Ronald D. Coker Jr., Budget & Report Manager  
Vacant, Revenue Accounting Manager

#### **Audit Services**

Kris Holm, Director  
Chrishundra Mitchell, Deputy Director  
Brian D'Angelo, Deputy Director

#### **Office of Personnel Services (DOA)**

Lisa Locke, Director  
Lindsey Stephens, Deputy Director  
Shawna Mercer, Benefits and Payroll Manager  
Sara Finney, Recruitment and Position Manager  
Kris Beying, Learning Center Manager

#### **Office of Policy and Research**

Kathleen Smith, Director

#### **Information Systems (OITS)**

Andy Sandberg, Chief Information Officer  
Valerie Pitts, Information Technology Manager  
Garrett Kaufman, Technical Services Manager  
Angela Conklin, Applications Development Mgr  
Brian Sommers, Applications Development Mgr  
Jeffrey Scott, IT Administrative Services Manager

#### **Communications**

Vacant, Director

### **DIVISIONS AND SUPPORTING SERVICES**

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

Debbi Beavers, Director  
Bart Branyon, Chief Enforcement Officer  
Audra Shughart, Licensing Manager  
Jessica Mason, Operations Manager

#### **Division of Taxation**

Steve Stotts, Director  
**Business Support Services**  
Andy Coultis, Business Support Senior Manager  
**Customer Relations**  
John Peterson, Customer Relations Senior Manager  
**Financial & Document Management**  
Monica Becker, Financial & Document Management Senior Manager  
**Revenue Recovery**  
Dedra Platt, Revenue Recovery Senior Manager

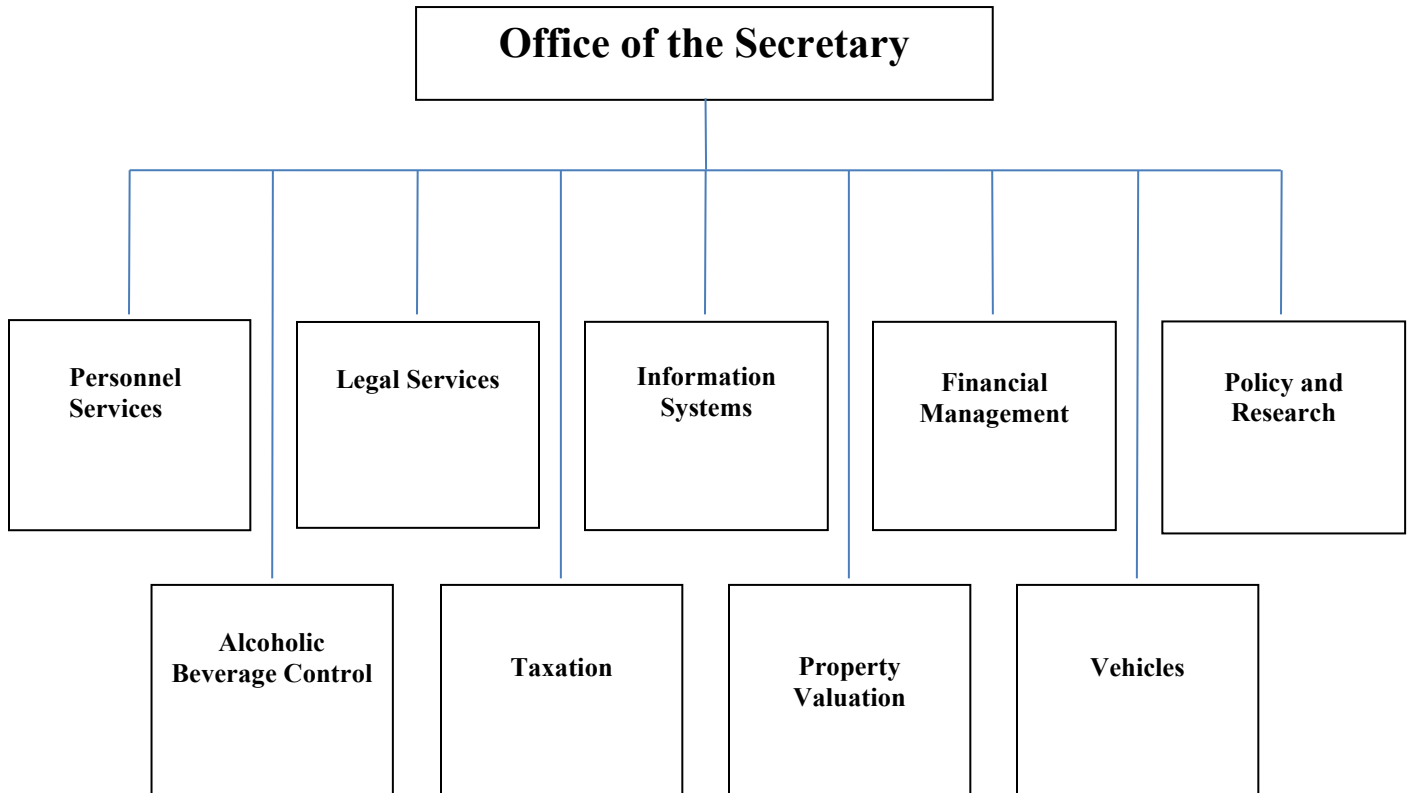
#### **Division of Property Valuation**

David Harper, Director  
Robert (Bob) Kent, Deputy Director  
Raelane Schnacker, CAMA Manager

#### **Division of Vehicles**

David Harper, Director  
Jessica Tyson, Product Integration Manager  
Christi Karolevitz, Training & Customer Support Manager  
**Driver Services**  
Kent Selk, Driver Services Senior Manager, Driver License and CDL  
**Vehicle Services**  
LeeAnn Phelps, Vehicle Services Senior Manager  
Titles & Registrations, Dealers Licensing and E-Lien  
Comm. Motor Vehicle and Vehicle Financial Office  
**Driver Services**  
Lacey Black, Driver Solutions Manager

**KANSAS DEPARTMENT OF REVENUE**  
**ORGANIZATIONAL CHART**  
**FISCAL YEAR 2022/2023**



## 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) 368-	8222
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-	3621
			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	Fed/State Discovery	(785) 368-	6337
Refund Information Line	1(800) 894-	0318	Fiduciary	(785) 368-	8222
			Food Sales Tax Refund Unit	(785) 368-	8222
For audit inquiries:			Homestead Tax Refund Unit	(785) 368-	8222
Audit Services Bureau	(785) 296-	7719	Individual Income Estimated Tax	(785) 368-	8222
			Individual Income Tax	(785) 368-	8222
For legal inquiries:			Intangibles Tax	(785) 368-	8222
Legal Services Bureau	(785) 296-	2381	Liquor Enforcement Tax	(785) 368-	8222
			Liquor Drink Tax	(785) 368-	8222
For revenue collection statistical inquiries:			Mineral Taxes	(785) 368-	8222
Office of Research and Analysis	(785) 296-	3082	Motor Fuel Taxes	(785) 368-	8222
			Revenue Recovery/Legal Case Mgmnt Topeka	(785) 296-	6124
			Revenue Recovery/CAR/Collections Topeka	(785) 296-	6121
			Sales and Use Tax	(785) 368-	8222
			Sand Royalty	(785) 368-	8222
			Tax Appeals Section	(785) 296-	2388
Department Regional Offices Telephone Numbers:			Tire Excise Tax	(785) 368-	8222
Kansas City Metro Assistance Center	(913) 942-	3060	Transient Guest Tax	(785) 368-	8222
Wichita Audit Office	(316) 337-	6163	Vehicle MSRP amd Class Codes	(785) 368-	8384
Wichita Collections Office	(316) 337-	6153	Vehicle Rental Excise Tax	(785) 368-	8222
Wichita Assistance Center	(316) 337-	6132	Vehicle Titles and Registration	(785) 296-	3621
			Water Protection Fee	(785) 368-	8222
			Withholding Tax	(785) 368-	8222
<b>FAX Numbers:</b>					
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 Assistance 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) 296-	2703	Policy and Research	(785) 296-	7928
Customer Relations-Cigarette/Tobacco	(785) 296-	4993	Property Valuation Division	(785) 296-	2320
Customer Relations-Corporate	(785) 296-	2644	Secretary of Revenue & Secretariat	(785) 368-	8392
Customer Relations-IFTA/Motor Fuel Ref	(785) 296-	2703	Taxation, Director's Office	(785) 296-	2703
Customer Relations-Motor Fuel	(785) 296-	4993	Taxpayer Assistance	(785) 291-	3614
Customer Relations-Wage Earner	(785) 296-	8989	Titles and Registration	(785) 296-	2383
Driver Solutions	(785) 296-	6851	Wichita Assistance Center	(855) 489-	5669
Driver License: Mission	(785) 432-	0199	Wichita Audit Office	(316) 337-	6162
Driver License: Topeka, Zibell	(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, 2022

	<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	\$1.94	\$0.2200
Iowa	\$0.19	\$1.75	\$1.36	\$0.3000
<b>Kansas</b>	<b>\$0.18</b>	<b>\$0.30</b>	<b>\$1.29</b>	<b>\$0.2403</b>
Missouri	\$0.06	\$0.42	\$0.17	\$0.1992
Nebraska	\$0.31	\$0.95	\$0.64	\$0.2570
Oklahoma	\$0.40	\$0.72	\$2.03	\$0.1900

*Note: In Missouri, cities and counties may impose an additional tax on a pack of cigarettes.  
Motor Fuel Rates include any fees that may be added to excise tax.*

Source: Federation of Tax Administrators January 2022

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	2019-20 <u>% change</u>	Descending Rank <u>2019</u>	Rank <u>2020</u>
Colorado	\$52,390	\$55,251	\$58,453	\$62,124	\$65,358	5.2%	1	1
Iowa	\$46,291	\$47,246	\$49,163	\$50,367	\$53,312	5.8%	5	4
Kansas	\$47,326	\$48,651	\$50,663	\$52,876	\$55,974	5.9%	3	3
Missouri	\$44,410	\$45,239	\$47,085	\$49,001	\$52,108	6.3%	2	5
Nebraska	\$49,360	\$50,144	\$51,916	\$54,182	\$57,421	6.0%	4	2
Oklahoma	\$42,521	\$44,423	\$46,415	\$48,646	\$50,518	3.8%	6	6
United States	\$49,613	\$51,550	\$53,786	\$56,250	\$59,765	6.2%		

### Per Capita Disposable Personal Income

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	2019-20 <u>% change</u>	Descending Rank <u>2019</u>	Rank <u>2020</u>
Colorado	\$45,598	\$48,265	\$51,382	\$54,511	\$57,652	5.8%	1	1
Iowa	\$41,344	\$42,266	\$44,281	\$45,261	\$48,239	6.6%	4	2
Kansas	\$42,473	\$43,691	\$45,490	\$47,424	\$50,430	6.3%	3	3
Missouri	\$39,494	\$40,377	\$42,210	\$43,904	\$46,956	7.0%	5	4
Nebraska	\$44,206	\$45,031	\$46,873	\$48,778	\$51,935	6.5%	2	5
Oklahoma	\$38,526	\$40,324	\$42,377	\$44,438	\$46,326	4.2%	6	6
United States	\$43,581	\$5,282	\$47,477	\$49,599	\$53,025	6.9%		

### Disposable Personal Income as Percent of Personal Income

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Colorado	87.0%	87.4%	87.9%	87.7%	88.2%
Iowa	89.3%	89.5%	90.1%	89.9%	90.5%
Kansas	89.7%	89.8%	89.8%	89.7%	90.1%
Missouri	88.9%	89.3%	89.6%	89.6%	90.1%
Nebraska	89.6%	89.8%	90.3%	90.0%	90.4%
Oklahoma	90.6%	90.8%	91.3%	91.3%	91.7%
United States	87.8%	10.2%	88.3%	88.2%	88.7%

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 2020

	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-----		na	na	na	\$12,200	\$24,400
Iowa	0.33%-8.53%	9	\$1,638	\$73,710	\$40	\$80	\$40	\$2,080	\$5,120
<b>Kansas</b>	<b>3.1%-5.7%</b>	<b>3</b>	<b>\$15,000</b>	<b>\$30,000</b>	<b>\$2,250</b>	<b>\$4,500</b>	<b>\$2,250</b>	<b>\$3,000</b>	<b>\$7,500</b>
Missouri	1.5%-5.4%	9	\$1,053	\$8,424	na	na	na	\$12,200	\$24,400
Nebraska	2.46%-6.84%	4	\$3,230	\$31,160	\$137	\$274	\$137	\$7,050	\$14,100
Oklahoma	0.5%-5.00%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700

### General Notes:

**Iowa** - Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. These states allow some or all of federal income tax paid to be deducted from state taxable income. Standard deduction or personal exemption is structured as a tax credit. Local income taxes are excluded. Thirteen states have county- or city-level income taxes; the average rate within each jurisdiction is: 0.50% in Alabama; 0.63% in Delaware; 1.56% in Indiana; 0.22% in Iowa; 2.08% in Kentucky; 2.85% in Maryland; 1.70% in Michigan; 0.50% in Missouri; 0.50% in New Jersey; 1.87% in New York; 2.50% in Ohio; 0.38% in Oregon; and 2.94% in Pennsylvania. Weighted local rates are from the Tax Foundation's 2019 State Business Tax Climate Index.

**Kansas** - State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated.

**Missouri** - Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. These states allow some or all of federal income tax paid to be deducted from state taxable income. Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation. Local income taxes are excluded. Thirteen states have county- or city-level income taxes; the average rate within each jurisdiction is: 0.50% in Alabama; 0.63% in Delaware; 1.56% in Indiana; 0.22% in Iowa; 2.08% in Kentucky; 2.85% in Maryland; 1.70% in Michigan; 0.50% in Missouri; 0.50% in New Jersey; 1.87% in New York; 2.50% in Ohio; 0.38% in Oregon; and 2.94% in Pennsylvania. Weighted local rates are from the Tax Foundation's 2019 State Business Tax Climate Index. State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined personal exemptions could remain in effect, though uncertainty remains in some cases.

**Nebraska** - Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. Standard deduction or personal exemption is structured as a tax credit. State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined personal exemptions could remain in effect, though uncertainty remains in some cases.

**Oklahoma** - State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the

Source: Tax Foundation, *State Individual Income Tax Rates and Brackets*

## 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, 2021.

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 (K.S.A. 79-3271(a))	See Rev. Mo. Code §143.455	No definition	NR
Tax Base nonbusiness income	UDITPA definitions	See Iowa Code §422.32(1)(i)	Any income other than business income. (K.S.A. 79-3271(e))	See Rev. Mo. Code §143.455	No definition	NR
Is there a minimum tax?	No	See Iowa Code §422.33(4)	No	No	No	NR
Does state computation of taxable net income start with an amount from Federal Form 1120?	Yes, starts with taxable income (Line 30).	Yes, starts with federal taxable income (Line 28) and allows special deductions (Line 29(b), but not the federal NOL deduction (Line 29(a))).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	NR
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%	NR

NA - Not Applicable

Source: 2022 Multistate Corporate Tax Guide, Volume I (The Guide did not have updated answers for Colorado and Iowa.)



## 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, 2021.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	4.225%	5.5%	NR
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	NR
State has approved local use tax	Yes	No	Yes	Yes	Yes	NR
Filing Period	<u>Monthly:</u> Tax Liability $\geq$ \$300/mo <u>Quarterly:</u> Tax Liability $<$ \$300/mo <u>Annually:</u> Tax Liability $<$ \$15/mo	<u>Monthly:</u> Tax due $\geq$ \$500/mo <u>Quarterly:</u> Tax due $=$ \$120 and \$6,000/yr <u>Annually:</u> Tax Liability $<$ \$120/yr	<u>Monthly:</u> Tax Liability \$4,000.01 to \$40,000/year (more than \$40,000/yr prepaid monthly) <u>Quarterly:</u> Tax Liability \$400.01 - \$4,000 of tax/year <u>Annually:</u> Tax Liability \$400 or less/yr	<u>Monthly:</u> Tax Liability $\geq$ \$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 $\geq$ \$3,000/yr <u>Quarterly:</u> Tax Liability $=$ \$900-\$3,000/yr <u>Annually:</u> $<$ \$900 sales/yr	NR
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	NR
Percent or range of rates for local sales tax	See <a href="https://tax.colorado.gov/sales-tax-rate-changes">https://tax.colorado.gov/sales-tax-rate-changes</a>	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	NR
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	NR

Source: 2022 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%					75-5176
<b>Car Line Tax/gross earnings</b>	2.5%					79-907; 917
<b>Cigarette Tax</b>	eff. 7/1/15 Package of 20 - \$1.29; Package of 25 - \$1.61					79-3310
	eff. 7/1/17 \$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%					65-34,150
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
<u>Marijuana:</u>			<u>Controlled Substance:</u>			
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-	\$200/gram or portion of gram		
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-	\$2,000/50 dose unit or portion of unit		
Dry Plant -	\$0.90 per gram or portion of gram					
<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>	<u>Tax Year 18 and all tax years thereafter</u>					79-32,110
	Tax Rates, Resident, married, joint					
	taxable income =< \$30,000 @ 3.1%					
	taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000					
	taxable income > \$60,000 \$2,505 + 5.7% > \$60,000					
	Tax Rates, Resident, others					
	taxable income =< \$15,000 @ 3.1%					
	taxable income . \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000					
	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 & Sprints/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 eff. 7/1/2006		79-34,118
<b>Oil Inspection Fee/barrel (50 gallons)</b>	\$0.015/barrel					55-426
<b>Prepaid Wireless 911 Fee</b>	2.06% per retail transaction					12-5371
<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	Reduced sales tax on food and food ingredients to 4% eff 1/1/23			79-3603
State Compensating Use Taxes	6.5%	eff July 1, 2015	Reduced use tax on food and food ingredients to 4% eff 1/1/23			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 2022 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

Annual Report

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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 (b)</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 2022 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

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<b>Tax or Fee</b>		<b>Fund</b>	<b>Transfer</b>		<b>Fund</b>	<b>Transfer Dates</b>	<b>K.S.A.: (a)</b>
<b>Sales and Use (State)</b>		*	83.846%	Effective 1/1/23	83% to State General Fund	*	79-3620, 3710
*		*	16.154%	Effective 1/1/23	17% to State Highway Fund	*	79-3620, 3710
<b>Tires Excise Tax (New Tires)</b>		Waste Tire Management Fund	*		*	*	65-3424
*		*	*		*	*	65-3424
<b>Transient Guest</b>	98%	Co/Ci Transient Guest Tax Fund	*		Counties/Cities Imposing Tax	at least quarterly	12-1694
*	2%	State General Fund	*		*	*	12-1694
*		*	*		*	*	12-1694
<b>Water Protection Fee</b>		State Water Plan Fund	*		*	*	82a-951, KAR 28-15-12
<b>Clean Water Drinking Fee</b>	95.3%	State Water Plan Fund	*		*	*	82a-2101
	4.7%	State Highway Fund	*		*	*	82a-2101
<b>Vehicle Title and Registration Fees</b>		County Treasurers	*		*	*	8-145, 8-145(d)
		then remainder to State Highway Fund				*	8-145, 8-145(d)
<b>Vehicle Dealers</b>	50%	Dealers and Mfgr Fee Fund	*		*	*	8-2425
<b>Full-Privilege Plates</b>	50%	County Treasurer Veh Lic Fee Fund	*		*	*	8-2524
<b>Veh Dealers Regular Plates</b>		State Highway Fund	*		*	*	8-2418
<b>Driver License Fees</b>	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
<b>DUI Reinstatement Fee</b>	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
<b>Failure to Comply Reinstatement Fee</b>	<u>Prior to July 1, 2018</u>		<u>On and after July 1, 2018</u>				
(collected by court)	42.37% Vehicle Operating Fund		First \$15 to Nonjudicial Salary Adjustment Fund, then:				8-2110
	31.78% Alcohol Intoxication Program		29.41% Vehicle Operating Fund		*	*	8-2110
	15.26% Nonjudicial Sal Adj Fund		22.06% Alcohol Intoxication Program		*	*	8-2110
	10.59% Juvenile Alternatives to Detention Fund		7.36% Juvenile Alternatives to Detention Fund		*	*	8-2110
			41.17% Nonjudicial Sal Adj Fund		*	*	8-2110
<b>DUI License Modification Fee</b>	\$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) the 10% is from alcohol and spirits collections only. KSA 41-501

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

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

County	Individual Income		Sales		Vehicle		Real/Personal	
	Individual Income	Tax Liability	Sales	Tax	Vehicle	Property	Real/Personal	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	Property	(Per cap)	Property	(Per cap)
	<u>TY 20</u>	<u>TY 20</u>	<u>FY 22</u>	<u>FY 22</u>	<u>TY 21</u>	<u>TY 21</u>	<u>TY 21</u>	<u>TY 21</u>
Allen	\$11,604,487	\$936	\$12,785,922	\$1,026	\$2,139,982	\$172	\$24,391,639	\$1,957
Anderson	\$5,115,788	\$644	\$5,276,193	\$678	\$1,260,086	\$162	\$16,329,914	\$2,100
Atchison	\$8,865,973	\$554	\$12,401,693	\$764	\$2,136,923	\$132	\$25,897,911	\$1,595
Barber	\$3,251,008	\$746	\$4,403,427	\$1,071	\$890,312	\$217	\$15,519,385	\$3,776
Barton	\$20,288,025	\$791	\$31,597,479	\$1,253	\$4,825,362	\$191	\$46,525,520	\$1,845
Bourbon	\$6,816,534	\$472	\$11,984,379	\$837	\$2,236,132	\$156	\$20,092,404	\$1,403
Brown	\$5,710,735	\$602	\$8,581,139	\$908	\$983,680	\$104	\$21,387,826	\$2,262
Butler	\$85,526,740	\$1,277	\$54,283,983	\$800	\$11,623,499	\$171	\$125,119,779	\$1,843
Chase	\$1,990,905	\$770	\$1,798,597	\$692	\$403,659	\$155	\$8,089,854	\$3,114
Chautauqua	\$1,422,894	\$441	\$1,638,956	\$483	\$560,053	\$165	\$5,802,498	\$1,709
Cherokee	\$8,661,478	\$440	\$10,614,030	\$555	\$2,417,649	\$126	\$22,071,980	\$1,154
Cheyenne	\$1,766,966	\$680	\$1,693,852	\$643	\$579,701	\$220	\$9,313,847	\$3,537
Clark	\$1,910,215	\$973	\$1,507,813	\$763	\$566,908	\$287	\$8,536,074	\$4,318
Clay	\$5,549,761	\$692	\$7,658,063	\$948	\$1,432,215	\$177	\$20,436,377	\$2,530
Cloud	\$5,123,318	\$593	\$9,564,971	\$1,071	\$1,499,786	\$168	\$20,093,150	\$2,251
Coffey	\$7,112,911	\$872	\$11,520,001	\$1,382	\$994,906	\$119	\$56,682,890	\$6,798
Comanche	\$1,029,878	\$609	\$1,580,566	\$946	\$370,594	\$222	\$6,359,361	\$3,808
Cowley	\$23,750,779	\$686	\$25,740,555	\$746	\$5,232,013	\$152	\$51,095,404	\$1,481
Crawford	\$24,402,319	\$630	\$36,944,726	\$945	\$4,907,782	\$125	\$40,138,856	\$1,026
Decatur	\$1,821,285	\$656	\$1,717,076	\$624	\$428,505	\$156	\$9,347,228	\$3,398
Dickinson	\$13,655,456	\$748	\$14,278,437	\$774	\$3,000,659	\$163	\$36,967,703	\$2,003
Doniphan	\$4,047,384	\$540	\$3,658,386	\$490	\$896,519	\$120	\$17,127,333	\$2,293
Douglas	\$101,948,319	\$832	\$122,153,893	\$1,023	\$15,216,024	\$127	\$210,467,282	\$1,763
Edwards	\$2,444,642	\$889	\$1,679,851	\$593	\$650,556	\$230	\$9,886,637	\$3,491
Elk	\$1,373,549	\$548	\$1,532,574	\$628	\$475,813	\$195	\$5,316,013	\$2,178
Ellis	\$24,929,194	\$869	\$47,662,565	\$1,656	\$3,402,229	\$118	\$42,550,701	\$1,478
Ellsworth	\$4,853,439	\$804	\$4,249,374	\$671	\$771,205	\$122	\$14,685,743	\$2,318
Finney	\$31,417,661	\$875	\$60,390,729	\$1,585	\$5,784,515	\$152	\$74,355,444	\$1,951
Ford	\$24,093,146	\$728	\$40,690,199	\$1,191	\$5,822,242	\$170	\$57,724,750	\$1,690
Franklin	\$17,989,567	\$700	\$23,113,916	\$889	\$4,187,157	\$161	\$44,784,692	\$1,723
Geary	\$11,799,469	\$366	\$29,656,959	\$825	\$3,825,481	\$106	\$38,441,313	\$1,070
Gove	\$2,270,265	\$866	\$3,542,584	\$1,286	\$510,437	\$185	\$10,323,884	\$3,747
Graham	\$1,601,316	\$670	\$2,065,280	\$861	\$419,224	\$175	\$9,456,581	\$3,940
Grant	\$5,004,043	\$707	\$5,603,778	\$765	\$949,374	\$130	\$17,425,319	\$2,379
Gray	\$7,033,908	\$1,181	\$4,765,162	\$844	\$1,247,636	\$221	\$15,933,421	\$2,823
Greeley	\$1,105,650	\$924	\$982,218	\$753	\$380,599	\$292	\$7,711,345	\$5,914
Greenwood	\$3,599,877	\$613	\$3,454,474	\$582	\$1,058,944	\$178	\$13,104,637	\$2,207
Hamilton	\$1,579,804	\$651	\$1,988,621	\$801	\$594,304	\$239	\$7,852,849	\$3,161
Harper	\$3,518,867	\$659	\$4,222,737	\$792	\$938,112	\$176	\$14,118,958	\$2,648
Harvey	\$30,522,779	\$890	\$26,999,813	\$798	\$4,953,383	\$146	\$48,723,853	\$1,441
Haskell	\$3,592,796	\$916	\$3,321,058	\$905	\$831,678	\$227	\$15,142,138	\$4,128
Hodgeman	\$1,690,853	\$950	\$1,041,387	\$609	\$455,228	\$266	\$7,798,945	\$4,561
Jackson	\$9,512,683	\$722	\$8,793,374	\$663	\$1,921,587	\$145	\$19,517,889	\$1,472
Jefferson	\$15,782,030	\$829	\$8,219,213	\$446	\$3,121,638	\$170	\$28,849,844	\$1,567
Jewell	\$1,880,351	\$664	\$1,271,218	\$433	\$514,317	\$175	\$10,873,745	\$3,702
Johnson	\$883,078,976	\$1,454	\$859,714,304	\$1,402	\$106,611,067	\$174	\$1,436,440,115	\$2,342
Kearny	\$3,446,388	\$920	\$2,168,516	\$557	\$816,649	\$210	\$12,920,279	\$3,321
Kingman	\$5,323,098	\$763	\$5,572,141	\$754	\$1,527,409	\$207	\$16,418,382	\$2,221
Kiowa	\$1,859,087	\$757	\$2,075,256	\$868	\$427,207	\$179	\$12,768,522	\$5,338
Labette	\$10,518,394	\$537	\$15,301,045	\$768	\$3,237,069	\$163	\$24,740,495	\$1,242
Lane	\$1,310,692	\$863	\$1,254,652	\$802	\$425,160	\$272	\$7,794,040	\$4,980
Leavenworth	\$51,862,276	\$631	\$50,744,278	\$617	\$11,160,261	\$136	\$104,869,149	\$1,276
Lincoln	\$2,085,233	\$698	\$1,433,155	\$494	\$443,741	\$153	\$9,341,056	\$3,218
Linn	\$6,244,752	\$647	\$5,766,807	\$592	\$1,386,273	\$142	\$32,232,750	\$3,307
Logan	\$2,454,371	\$898	\$2,773,702	\$1,019	\$537,305	\$197	\$9,576,395	\$3,518
Lyon	\$22,581,945	\$683	\$33,508,380	\$1,047	\$4,266,678	\$133	\$50,870,400	\$1,590
Marion	\$9,137,718	\$784	\$7,599,293	\$649	\$1,852,472	\$158	\$25,085,361	\$2,142

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

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

County	Individual Income		Sales		Vehicle		Real/Personal	
	Individual Income	Tax Liability	Sales	Tax	Vehicle	Property	Real/Personal	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	Property	(Per cap)	Property	(Per cap)
	<u>TY 20</u>	<u>TY 20</u>	<u>FY 22</u>	<u>FY 22</u>	<u>TY 21</u>	<u>TY 21</u>	<u>TY 21</u>	<u>TY 21</u>
Marshall	\$9,375,669	\$971	\$10,723,242	\$1,075	\$1,640,162	\$164	\$26,381,492	\$2,644
McPherson	\$27,633,507	\$971	\$32,087,712	\$1,064	\$4,013,989	\$133	\$60,649,178	\$2,012
Meade	\$3,457,904	\$858	\$3,517,693	\$875	\$768,971	\$191	\$17,743,905	\$4,412
Miami	\$29,676,430	\$864	\$27,097,017	\$783	\$5,585,867	\$161	\$61,492,726	\$1,778
Mitchell	\$5,429,110	\$923	\$7,446,867	\$1,296	\$1,325,510	\$231	\$15,975,972	\$2,779
Montgomery	\$16,129,698	\$512	\$28,251,955	\$907	\$4,529,134	\$145	\$55,018,090	\$1,766
Morris	\$3,816,190	\$686	\$4,356,274	\$813	\$932,650	\$174	\$13,089,946	\$2,444
Morton	\$1,655,918	\$652	\$1,837,298	\$683	\$507,292	\$188	\$8,992,192	\$3,340
Nemaha	\$9,947,487	\$983	\$9,723,692	\$952	\$1,388,715	\$136	\$21,735,412	\$2,128
Neosho	\$9,367,646	\$588	\$14,859,886	\$941	\$2,873,742	\$182	\$23,697,506	\$1,501
Ness	\$2,341,683	\$846	\$3,643,097	\$1,363	\$639,587	\$239	\$11,105,662	\$4,156
Norton	\$3,869,540	\$726	\$3,810,665	\$713	\$809,666	\$152	\$10,200,616	\$1,910
Osage	\$11,173,553	\$709	\$7,490,594	\$475	\$2,678,110	\$170	\$25,061,593	\$1,589
Osborne	\$2,412,823	\$702	\$2,506,897	\$717	\$501,328	\$143	\$10,594,778	\$3,029
Ottawa	\$4,208,551	\$737	\$2,164,780	\$371	\$1,035,068	\$177	\$14,374,679	\$2,462
Pawnee	\$4,284,535	\$673	\$4,332,018	\$696	\$1,042,865	\$168	\$14,263,673	\$2,291
Phillips	\$3,671,018	\$709	\$3,898,111	\$810	\$850,760	\$177	\$12,058,033	\$2,504
Pottawatomie	\$19,805,014	\$801	\$40,985,218	\$1,589	\$2,825,113	\$110	\$70,770,350	\$2,744
Pratt	\$7,779,488	\$852	\$12,741,732	\$1,388	\$1,595,208	\$174	\$27,308,798	\$2,974
Rawlins	\$2,287,787	\$911	\$1,632,748	\$641	\$401,729	\$158	\$9,070,581	\$3,558
Reno	\$45,160,686	\$731	\$65,996,525	\$1,075	\$9,748,207	\$159	\$101,717,621	\$1,656
Republic	\$2,953,378	\$651	\$3,510,137	\$753	\$830,194	\$178	\$14,276,201	\$3,062
Rice	\$6,435,786	\$687	\$7,183,280	\$765	\$1,382,633	\$147	\$23,746,252	\$2,529
Riley	\$42,779,389	\$584	\$60,857,791	\$843	\$7,478,656	\$104	\$104,546,677	\$1,448
Rooks	\$3,427,561	\$710	\$4,147,761	\$859	\$797,776	\$165	\$13,035,055	\$2,698
Rush	\$2,198,861	\$746	\$1,564,916	\$530	\$591,386	\$200	\$8,914,172	\$3,019
Russell	\$4,120,920	\$606	\$5,596,040	\$835	\$1,336,105	\$199	\$15,755,608	\$2,351
Saline	\$45,937,997	\$852	\$82,092,419	\$1,523	\$7,589,305	\$141	\$79,497,679	\$1,475
Scott	\$6,402,690	\$1,337	\$5,258,754	\$1,025	\$1,154,660	\$225	\$14,639,877	\$2,853
Sedgwick	\$450,026,219	\$866	\$668,955,607	\$1,277	\$66,234,367	\$126	\$666,918,135	\$1,273
Seward	\$13,998,230	\$665	\$27,280,121	\$1,254	\$3,301,200	\$152	\$41,608,044	\$1,913
Shawnee	\$145,096,541	\$824	\$202,204,794	\$1,134	\$26,874,016	\$151	\$280,304,782	\$1,572
Sheridan	\$2,419,379	\$960	\$2,431,129	\$981	\$514,640	\$208	\$8,905,724	\$3,594
Sherman	\$4,273,928	\$740	\$7,766,585	\$1,317	\$947,243	\$161	\$15,032,730	\$2,550
Smith	\$2,339,992	\$660	\$2,769,862	\$775	\$668,787	\$187	\$11,926,322	\$3,335
Stafford	\$2,916,255	\$721	\$2,683,762	\$665	\$691,682	\$171	\$13,548,145	\$3,358
Stanton	\$2,039,140	\$1,036	\$1,294,536	\$633	\$740,930	\$362	\$9,298,670	\$4,549
Stevens	\$3,988,890	\$740	\$4,524,234	\$855	\$1,136,599	\$215	\$14,865,522	\$2,809
Sumner	\$13,755,649	\$609	\$14,245,945	\$636	\$3,534,525	\$158	\$43,825,798	\$1,958
Thomas	\$6,733,449	\$874	\$13,477,676	\$1,711	\$1,633,987	\$207	\$23,289,712	\$2,957
Trego	\$2,222,904	\$806	\$2,581,314	\$924	\$521,247	\$187	\$9,339,371	\$3,344
Wabaunsee	\$5,176,571	\$750	\$3,134,837	\$450	\$1,165,293	\$167	\$14,009,476	\$2,011
Wallace	\$1,272,816	\$829	\$955,695	\$634	\$316,313	\$210	\$6,429,483	\$4,264
Washington	\$4,865,952	\$897	\$3,435,771	\$623	\$951,775	\$173	\$18,431,454	\$3,344
Wichita	\$5,616,030	\$2,708	\$1,671,041	\$803	\$498,013	\$239	\$8,031,876	\$3,858
Wilson	\$4,891,941	\$585	\$4,915,138	\$576	\$1,237,627	\$145	\$13,928,346	\$1,634
Woodson	\$1,693,402	\$562	\$2,001,015	\$645	\$585,374	\$189	\$6,983,021	\$2,251
Wyandotte	<u>\$68,699,313</u>	\$416	<u>\$179,534,212</u>	\$1,075	<u>\$23,595,938</u>	\$141	<u>\$262,024,852</u>	\$1,569
Total	\$3,285,821,843	\$1,128	\$3,271,721,144	\$1,115	\$442,113,842	\$151	\$5,429,845,647	\$1,850

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

## **Selected 2022 Enacted Kansas Legislation**

### **Alcoholic Beverage Control**

**Senate Bill 2** amends various provisions in the Kansas Liquor Control Act (KLCA) and the Club and Drinking Establishment Act concerning the sale, consumption, and allowable alcohol by volume of alcoholic liquor and cereal malt beverage. The bill includes language relating to sales during the Kansas State Fair.

### **Property Tax**

**House Bill 2136** creates the COVID-19 Retail Storefront Property Tax Relief Act. The act would provide for claims for property tax refunds for tax years 2020 and 2021 for certain claimants that were operationally restricted or shut down at a retail storefront due to a COVID-19 related order by a state or local unit of government.

**House Bill 2239** modifies revenue neutral rate notice and hearing procedures and provides for taxpayer complaint procedures; increases the residential property tax exemption from the uniform statewide school finance levy; specifies the classification of land used by zoos, used incidentally by certain agritourism activities, and in the federal Grassland Conservation Reserve Program; creates a property tax exemption for antique utility trailers; allows for the proration of certain personal property taxes; expands the authority of county commissions to abate property taxes for disaster-destroyed property; and modifies the definition of telecommunications machinery and equipment for purposes of property tax exemption.

### **Taxation**

**House Bill 2106** amends law related to sales tax on food. Beginning January 1, 2023, the bill reduces the state sales and compensating use tax rate on food and food ingredients from 6.5 percent to 4.0 percent. The rate will be further reduced to 2.0 percent on January 1, 2024 and reduced to 0.0 percent on January 1, 2025. “Food and food ingredients” are defined to include bottled water, candy, dietary supplements, soft drinks, and food sold through vending machines and to exclude alcoholic beverages, tobacco, and most prepared foods. In addition, the bill provides that sales of food and food ingredients are subject to sales taxes imposed by cities and counties and that all sales subject to sales taxes imposed by cities and counties are subject to sales taxes imposed by Washburn University. The bill also changes the percentage of sales tax revenue distribution to provide the State Highway Fund with 17.0 percent of sales and use tax receipts beginning January 1, 2023, and 18.0 percent of sales and use tax receipts beginning January 1, 2024. The bill sunsets the food sales tax credit at the end of tax year 2024.

**House Bill 2136** creates the COVID-19 Retail Storefront Property Tax Relief Act, provides authority for Atchison County to place a local sales tax initiative on the ballot, delays the implementation of the exception on sales tax on delivery charges, and amends sales tax filing frequencies.

## **Selected 2022 Enacted Kansas Legislation**

**House Bill 2237** creates several acts and amends law pertaining to economic development to address rural housing, home loans, historic structures, appraisals of property in rural counties, urban development, and child day care services.

**House Bill 2239** amends law related to property tax, income tax, and sales tax. The bill enacts the SALT Parity Act; provides an income tax credit for certain contributions to technical and community colleges; provides for an income tax checkoff for contributions to Kansas state historic sites; enacts aviation, aerospace, and short-line railroad infrastructure tax credits; enacts a teacher classroom supplies tax credit; allows for refund claims pursuant to the Homestead Property Tax Refund Program based on tax growth from a base year; extends the Rural Opportunity Zones program; modifies the research and development tax credit; and allows for an additional personal exemption for certain disabled veterans. In addition, the bill creates a sales tax exemption for agricultural fencing; enacts the Gage Park Improvement Authority Act; excludes separately stated shipping and handling charges from sales tax; repeals the sunset of the tax exclusion for motor vehicle manufacturer rebates; requires certain ballot language for countywide retail sales tax elections; authorizes a countywide sales tax in Wilson County; and validates a sales tax election in the city of Latham.

**House Bill 2703** creates the Kansas Targeted Employment Act (Act), which establishes a tax credit for businesses that employ individuals who are Kansas residents with developmental disabilities, and amends law related to unemployment compensation regarding out-of-state reimbursing employers, fund control tables, solvency and credit rate schedules, and the My Reemployment Plan program.

**Senate Bill 347** enacts the Attracting Powerful Economic Expansion Act (APEX). The Act establishes new economic development incentives targeted at specific industries to firms that agree to invest at least \$1.0 billion within the State of Kansas and at their suppliers. The bill prohibits the Secretary from entering into any agreement with a qualified firm or supplier on and after May 1, 2024.

### **Vehicles**

**House Bill 2377** creates and amends law related to operating an aircraft under the influence, driving under the influence (DUI), diversions, and commercial driver's licenses.

**House Bill 2458** clarifies law regarding liability for optometrists and ophthalmologists who provide information required for issuance or renewal of an applicant's driver's license.

**House Bill 2594** creates an exemption in law related to vehicle identification number (VIN) offenses for antique vehicles.

**House Bill 2595** amends law regarding titling procedures for certain antique vehicles.

**Senate Bill 101** amends the definition of and regulates the operations of electric-assisted bicycles (e-bikes).



## **Selected 2022 Enacted Kansas Legislation**

**Senate Bill 215** authorizes school district boards of education to contract with transportation network companies for the purpose of transporting eight or fewer people to and from school or school-related activities and transfer authority for certain postsecondary driver's education and driver training schools to the Kansas Department of Revenue (KDOR).

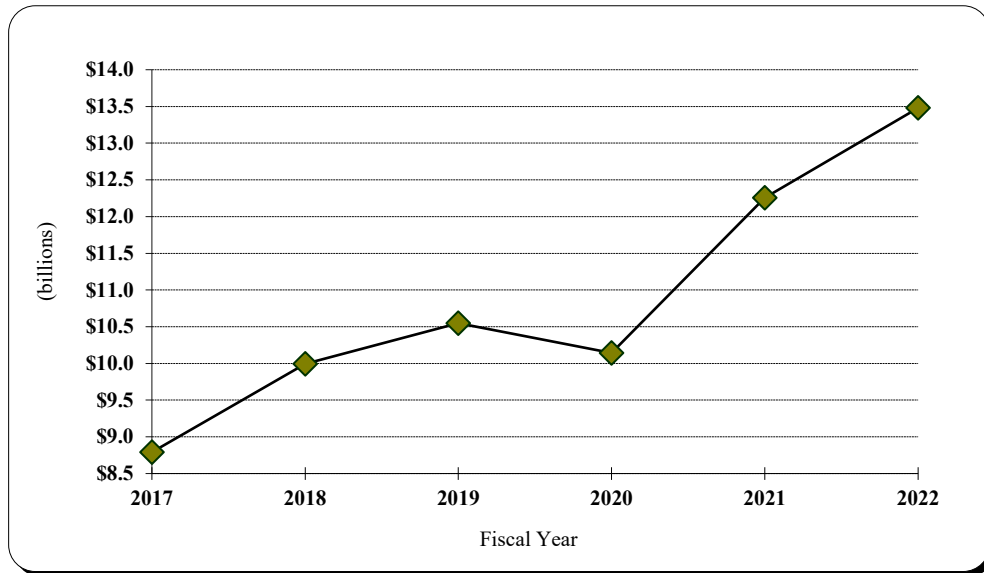
**Senate Bill 313** permits operation of driverless-capable vehicles without a human driver with the automated driving system engaged under certain circumstances. Provisions added by the bill will be added to the Uniform Act Regulating Traffic on Highways.

**Senate Bill 434** amends a statute in KORA governing procedures for obtaining access to public records to require requests for records that contain captured license plate data or that pertain to the location of an automated license plate recognition system (ALPRS) submitted to a state or local law enforcement agency or governmental agency to be directed to the state or local law enforcement agency or governmental agency that owns, leases, or contracts for the ALPRS.

**Senate Bill 446** authorizes driving to and from religious activities by 15-year-olds with restricted driver's licenses and authorizes online renewal of nondriver's identification cards under certain circumstances.

## Total Department of Revenue Collections before Refunds

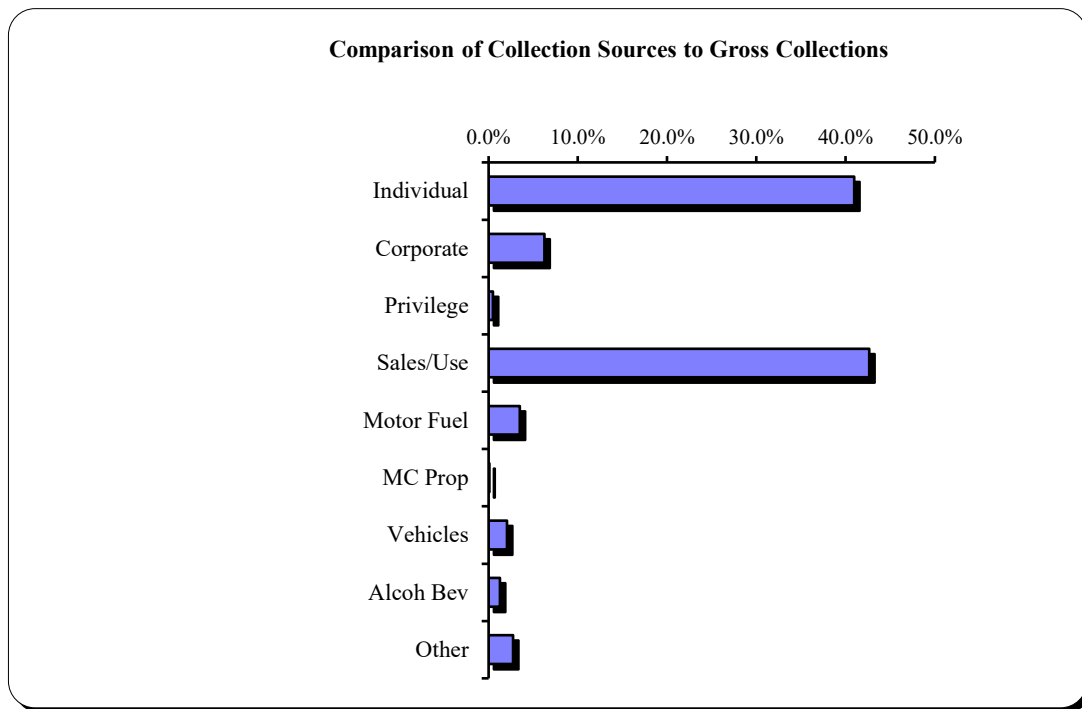
Total Department of Revenue Collections (before refunds) increased by 10.0% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2017	\$8,791,242,448	1.4%
2018	\$9,995,796,726	13.7%
2019	\$10,545,931,493	5.5%
2020	\$10,143,619,478	-3.8%
2021	\$12,257,611,637	20.8%
2022	\$13,479,306,529	10.0%

## Gross Total Collections and by Source

Collections by Department of Revenue

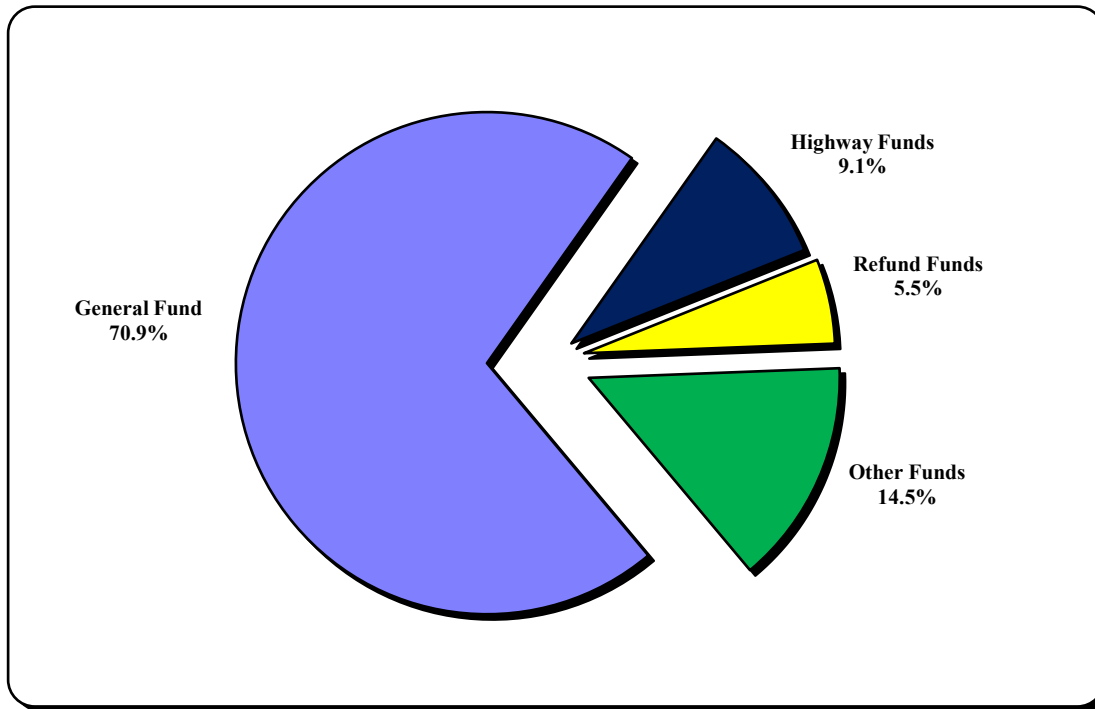


<u>Source</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022</u>	<u>Percent Change</u>	<u>Percent of FY2022 Total</u>
Individual Income Taxes	\$5,197,219,945	\$5,521,910,793	6.2%	41.0%
Corporate Income Taxes	\$710,798,256	\$844,684,836	18.8%	6.3%
Privilege Taxes	\$76,209,474	\$64,384,856	-15.5%	0.5%
State and Local Sales and Use Taxes	\$5,087,145,679	\$5,748,295,839	13.0%	42.6%
Motor Fuel Taxes	\$450,570,368	\$471,875,737	4.7%	3.5%
Property Taxes: Commercial Vehicle Fee*	\$13,536,070	\$12,921,630	-4.5%	0.1%
Division of Vehicles	\$273,531,264	\$276,705,626	1.2%	2.1%
Alcoholic Beverage Control	\$153,772,988	\$169,946,136	10.5%	1.3%
Other Taxes and Fees	<u>\$294,827,593</u>	<u>\$368,581,076</u>	25.0%	2.7%
<b>Total</b>	<b>\$12,257,611,637</b>	<b>\$13,479,306,529</b>	<b>10.0%</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;

## Total Department of Revenue Collections by Distribution to Fund

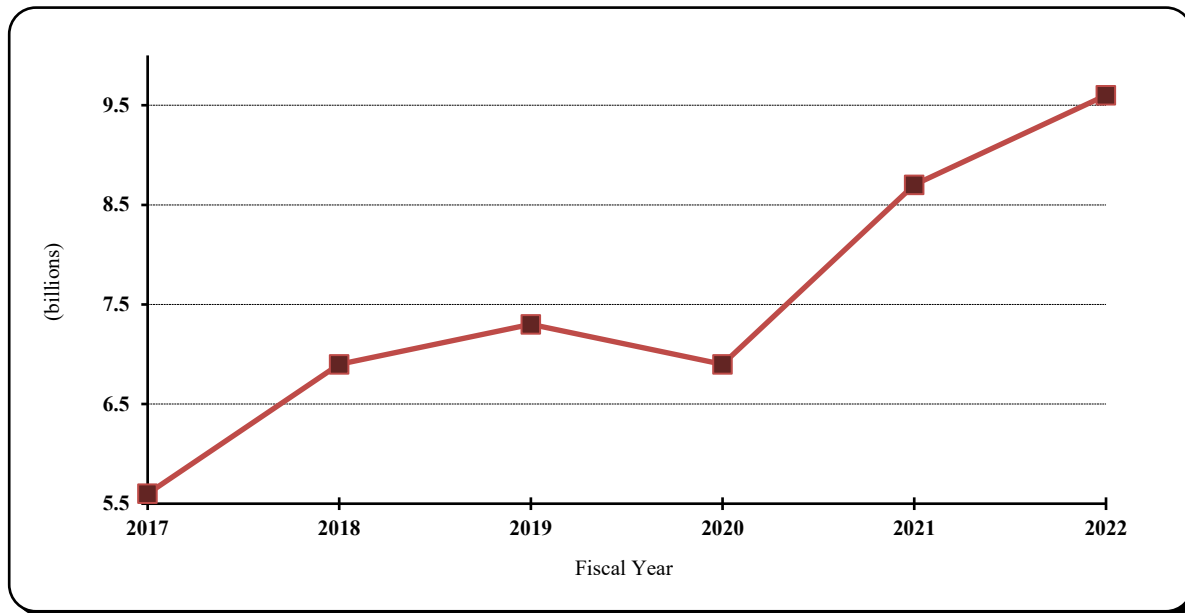


<u>Fund</u>	<u>Fiscal Year</u> <u>2021</u>	<u>Fiscal Year</u> <u>2022</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2022</u> <u>Percent</u> <u>Total</u>
State General Fund	\$8,720,766,023	\$9,557,775,136	9.6%	70.9%
All Highway Funds	\$1,135,734,801	\$1,231,240,388	8.4%	9.1%
All Refund Funds	\$678,238,321	\$735,588,846	8.5%	5.5%
Other Funds	<u>\$1,722,872,492</u>	<u>\$1,954,702,159</u>	13.5%	<u>14.5%</u>
Total	\$12,257,611,637	\$13,479,306,529	10.0%	100.0%

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

Collections by Department of Revenue

Fiscal Year 2022 State General Fund Collections increased by 9.6% compared to the prior fiscal year.



### General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022</u>	<u>Percent Change</u>
Commercial Vehicle Fees*	\$13,536,070	\$12,921,630	-4.5%
Individual Income Tax	\$4,590,260,951	\$4,836,130,575	5.4%
Corporate Income	\$652,285,999	\$806,034,558	23.6%
Privilege	\$75,149,145	\$62,226,970	-17.2%
Sales Tax	\$2,522,553,173	\$2,759,402,197	9.4%
Use Tax	\$602,966,994	\$775,033,606	28.5%
Alcoholic Beverage Taxes, Fees, Fines	\$119,875,255	\$125,230,850	4.5%
Cigarette/Tobacco Tax **	\$125,976,907	\$122,927,388	-2.4%
Mineral Tax	\$16,840,957	\$56,167,554	233.5%
Other ***	<u>\$1,320,572</u>	<u>\$1,699,808</u>	28.7%
<b>Total</b>	<b>\$8,720,766,023</b>	<b>\$9,557,775,136</b>	<b>9.6%</b>

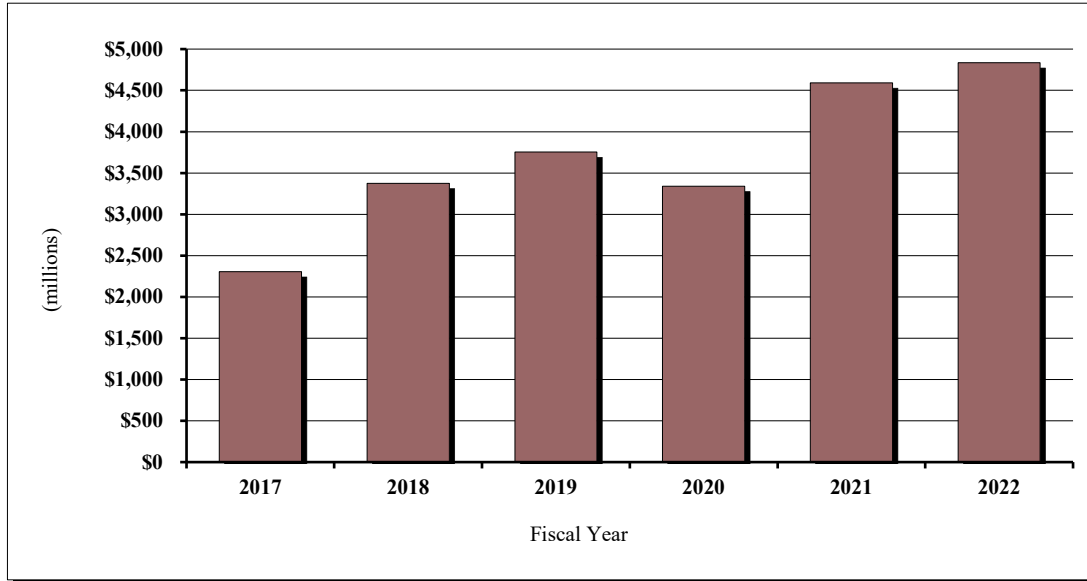
\* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

\*\* 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.

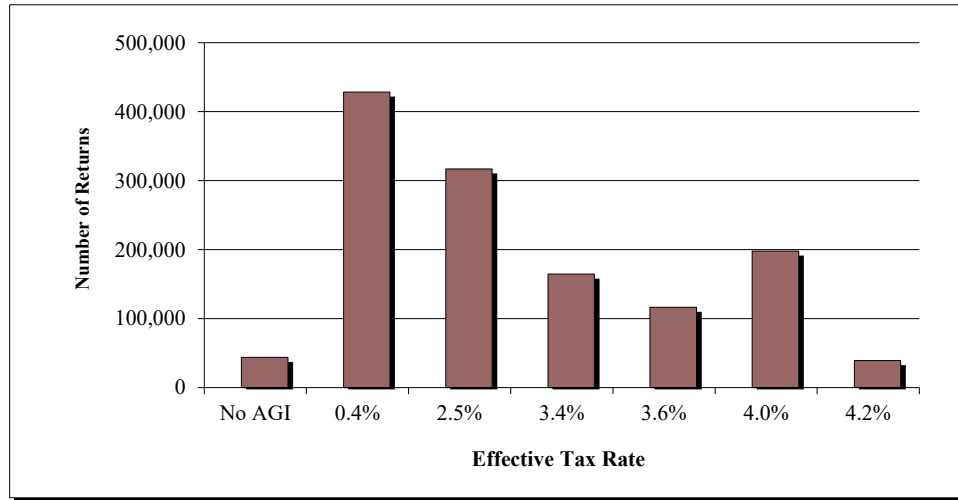


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$2,304,027,340	2.4%
2018	\$3,374,420,399	46.5%
2019	\$3,755,710,444	11.3%
2020	\$3,338,185,250	-11.1%
2021	\$4,590,260,951	37.5%
2022	\$4,836,130,575	5.4%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2020 Returns Processed in Calendar Year 2021

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 -	43,974	(\$2,116,993,490)	(\$648,102)
0.4%	\$0 - \$25,000	428,413	\$5,037,082,144	\$ 22,621,856
2.5%	\$25,000.01 - \$50,000	316,822	\$11,564,549,525	\$ 289,809,063
3.4%	\$50,000.01 - \$75,000	164,387	\$10,046,011,287	\$ 337,565,526
3.6%	\$75,000.01 - \$100,000	116,530	\$10,111,070,339	\$ 365,330,318
4.0%	\$100,000.01 - \$250,000	197,883	\$28,578,381,199	\$ 1,143,371,550
4.2%	\$250,000.01 - Over	39,350	\$27,002,595,073	\$1,127,771,632
3.6%	Total Kansas Residents	1,307,359	\$90,222,696,077	\$3,285,821,843

\* 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	1,962	\$39,303
Creative Arts	1,473	\$21,484
Hometown Hero	1,301	\$20,973
Meals on Wheels	3,903	\$99,888
Military Emergency Relief	1,731	\$36,427
Non Game Wildlife	3,823	\$72,105
School District	1,450	\$53,294
Total	15,643	\$343,474

## Number of K40 Tax Returns by Filing Status

### Resident Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2016	515,427	19,692	557,753	143,040	1,235,912
	41.7%	1.6%	45.1%	11.6%	100.0%
2017	513,613	21,081	565,682	144,493	1,244,869
	41.3%	1.7%	45.4%	11.6%	100.0%
2018	515,581	22,600	575,332	144,963	1,258,476
	41.0%	1.8%	45.7%	11.5%	100.0%
2019	513,285	25,997	599,614	147,131	1,286,027
	39.9%	2.0%	46.6%	11.4%	100.0%
2020	512,141	27,525	622,184	145,509	1,307,359
	39.2%	2.1%	47.6%	11.1%	100.0%

### Non-Resident and Part-Year Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2016	138,145	5,724	116,691	27,199	287,759
	48.0%	2.0%	40.6%	9.5%	100.0%
2017	137,776	5,989	120,642	27,362	291,769
	47.2%	2.1%	41.3%	9.4%	100.0%
2018	140,604	6,437	125,119	28,348	300,508
	46.8%	2.1%	41.6%	9.4%	100.0%
2019	141,848	7,119	132,556	29,078	310,601
	45.7%	2.3%	42.7%	9.4%	100.0%
2020	137,579	7,310	132,313	27,742	304,944
	45.1%	2.4%	43.4%	9.1%	100.0%



## Individual Income Tax for Tax Year 2020 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Allen	5,690	\$309,689,411	\$11,604,487	0.4%	\$2,039	26
Anderson	3,291	\$142,175,362	\$5,115,788	0.2%	\$1,554	79
Atchison	6,125	\$281,869,313	\$8,865,973	0.3%	\$1,448	92
Barber	1,888	\$80,244,680	\$3,251,008	0.1%	\$1,722	57
Barton	10,733	\$551,277,125	\$20,288,025	0.8%	\$1,890	44
Bourbon	5,712	\$218,820,880	\$6,816,534	0.3%	\$1,193	103
Brown	3,854	\$172,814,909	\$5,710,735	0.2%	\$1,482	89
Butler	28,320	\$2,090,026,822	\$85,526,740	3.2%	\$3,020	3
Chase	1,027	\$51,547,930	\$1,990,905	0.1%	\$1,939	40
Chautauqua	1,178	\$41,940,002	\$1,422,894	0.1%	\$1,208	102
Cherokee	7,003	\$350,777,988	\$8,661,478	0.3%	\$1,237	101
Cheyenne	1,102	\$46,119,483	\$1,766,966	0.1%	\$1,603	74
Clark	846	\$51,210,548	\$1,910,215	0.1%	\$2,258	14
Clay	3,454	\$158,774,773	\$5,549,761	0.2%	\$1,607	73
Cloud	3,575	\$151,856,983	\$5,123,318	0.2%	\$1,433	93
Coffey	3,599	\$190,391,979	\$7,112,911	0.3%	\$1,976	33
Comanche	653	\$26,510,146	\$1,029,878	0.0%	\$1,577	76
Cowley	13,479	\$691,572,771	\$23,750,779	0.9%	\$1,762	55
Crawford	14,770	\$761,446,195	\$24,402,319	0.9%	\$1,652	69
Decatur	1,193	\$49,058,867	\$1,821,285	0.1%	\$1,527	84
Dickinson	8,154	\$386,057,541	\$13,655,456	0.5%	\$1,675	66
Doniphan	2,892	\$152,389,194	\$4,047,384	0.2%	\$1,400	96
Douglas	41,934	\$2,688,242,405	\$101,948,319	3.9%	\$2,431	10
Edwards	1,224	\$61,552,869	\$2,444,642	0.1%	\$1,997	29
Elk	1,107	\$40,629,795	\$1,373,549	0.1%	\$1,241	100
Ellis	11,835	\$643,490,260	\$24,929,194	0.9%	\$2,106	21
Ellsworth	2,622	\$129,864,996	\$4,853,439	0.2%	\$1,851	47
Finney	15,779	\$849,696,184	\$31,417,661	1.2%	\$1,991	31
Ford	13,120	\$671,692,099	\$24,093,146	0.9%	\$1,836	49
Franklin	10,722	\$527,371,074	\$17,989,567	0.7%	\$1,678	65
Geary	9,973	\$384,794,856	\$11,799,469	0.4%	\$1,183	104
Gove	1,155	\$54,967,529	\$2,270,265	0.1%	\$1,966	34
Graham	1,046	\$42,563,207	\$1,601,316	0.1%	\$1,531	83
Grant	2,795	\$144,544,353	\$5,004,043	0.2%	\$1,790	53
Gray	2,512	\$161,535,146	\$7,033,908	0.3%	\$2,800	6
Greeley	503	\$28,294,628	\$1,105,650	0.0%	\$2,198	20
Greenwood	2,482	\$103,599,143	\$3,599,877	0.1%	\$1,450	91
Hamilton	840	\$12,178,211	\$1,579,804	0.1%	\$1,881	45
Harper	2,260	\$98,307,863	\$3,518,867	0.1%	\$1,557	77
Harvey	18,248	\$857,390,646	\$30,522,779	1.2%	\$1,673	67
Haskell	1,365	\$90,158,926	\$3,592,796	0.1%	\$2,632	7
Hodgeman	758	\$43,389,109	\$1,690,853	0.1%	\$2,231	18
Jackson	5,725	\$271,294,675	\$9,512,683	0.4%	\$1,662	68
Jefferson	7,985	\$430,709,546	\$15,782,030	0.6%	\$1,976	32
Jewell	1,209	\$53,505,945	\$1,880,351	0.1%	\$1,555	78
Johnson	235,228	\$24,957,412,896	\$883,078,976	33.5%	\$3,754	1
Kearny	1,524	\$84,201,630	\$3,446,388	0.1%	\$2,261	13
Kingman	3,102	\$138,942,711	\$5,323,098	0.2%	\$1,716	59
Kiowa	951	\$49,348,390	\$1,859,087	0.1%	\$1,955	36
Labette	8,208	\$330,763,923	\$10,518,394	0.4%	\$1,281	99
Lane	711	\$28,201,797	\$1,310,692	0.0%	\$1,843	48
Leavenworth	27,374	\$1,553,183,415	\$51,862,276	2.0%	\$1,895	43
Lincoln	1,392	\$57,619,622	\$2,085,233	0.1%	\$1,498	86
Linn	4,250	\$187,938,738	\$6,244,752	0.2%	\$1,469	90
Logan	1,226	\$64,310,116	\$2,454,371	0.1%	\$2,002	28
Lyon	13,221	\$628,622,799	\$22,581,945	0.9%	\$1,708	62
Marion	4,689	\$256,754,057	\$9,137,718	0.3%	\$1,949	38
Marshall	4,708	\$258,083,580	\$9,375,669	0.4%	\$1,991	30

## Individual Income Tax for Tax Year 2020 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	12,341	\$736,154,745	\$27,633,507	1.0%	\$2,239	17
Meade	1,386	\$86,467,659	\$3,457,904	0.1%	\$2,495	8
Miami	12,160	\$831,526,780	\$29,676,430	1.1%	\$2,440	9
Mitchell	2,780	\$140,980,353	\$5,429,110	0.2%	\$1,953	37
Montgomery	12,323	\$526,405,990	\$16,129,698	0.6%	\$1,309	98
Morris	2,224	\$103,161,328	\$3,816,190	0.1%	\$1,716	60
Morton	1,066	\$52,827,316	\$1,655,918	0.1%	\$1,553	80
Nemaha	4,384	\$258,747,050	\$9,947,487	0.4%	\$2,269	12
Neosho	6,181	\$276,258,414	\$9,367,646	0.4%	\$1,516	85
Ness	1,215	\$58,787,328	\$2,341,683	0.1%	\$1,927	42
Norton	2,109	\$104,069,467	\$3,869,540	0.1%	\$1,835	51
Osage	6,635	\$317,306,154	\$11,173,553	0.4%	\$1,684	63
Osborne	1,303	\$62,743,346	\$2,412,823	0.1%	\$1,852	46
Ottawa	2,346	\$112,935,463	\$4,208,551	0.2%	\$1,794	52
Pawnee	2,504	\$117,081,103	\$4,284,535	0.2%	\$1,711	61
Phillips	2,459	\$99,973,030	\$3,671,018	0.1%	\$1,493	88
Pottawatomie	8,887	\$527,114,800	\$19,805,014	0.8%	\$2,229	19
Pratt	3,822	\$184,098,136	\$7,779,488	0.3%	\$2,035	27
Rawlins	983	\$54,914,010	\$2,287,787	0.1%	\$2,327	11
Reno	25,344	\$1,274,516,190	\$45,160,686	1.7%	\$1,782	54
Republic	2,078	\$84,857,972	\$2,953,378	0.1%	\$1,421	94
Rice	3,741	\$178,470,153	\$6,435,786	0.2%	\$1,720	58
Riley	20,563	\$1,129,915,886	\$42,779,389	1.6%	\$2,080	22
Rooks	2,220	\$80,134,562	\$3,427,561	0.1%	\$1,544	81
Rush	1,427	\$61,220,308	\$2,198,861	0.1%	\$1,541	82
Russell	2,752	\$116,416,767	\$4,120,920	0.2%	\$1,497	87
Saline	23,660	\$1,260,514,263	\$45,937,997	1.7%	\$1,942	39
Scott	2,057	\$162,407,342	\$6,402,690	0.2%	\$3,113	2
Sedgwick	200,008	\$12,207,198,021	\$450,026,219	17.1%	\$2,250	15
Seward	8,515	\$417,602,305	\$13,998,230	0.5%	\$1,644	70
Shawnee	74,169	\$3,967,524,525	\$145,096,541	5.5%	\$1,956	35
Sheridan	1,080	\$48,454,129	\$2,419,379	0.1%	\$2,240	16
Sherman	2,644	\$125,330,493	\$4,273,928	0.2%	\$1,616	72
Smith	1,429	\$62,920,092	\$2,339,992	0.1%	\$1,638	71
Stafford	1,829	\$72,479,670	\$2,916,255	0.1%	\$1,594	75
Stanton	728	\$49,305,403	\$2,039,140	0.1%	\$2,801	5
Stevens	1,931	\$106,668,612	\$3,988,890	0.2%	\$2,066	24
Sumner	8,171	\$393,385,837	\$13,755,649	0.5%	\$1,683	64
Thomas	3,245	\$166,038,496	\$6,733,449	0.3%	\$2,075	23
Trego	1,211	\$58,734,317	\$2,222,904	0.1%	\$1,836	50
Wabaunsee	2,672	\$136,401,261	\$5,176,571	0.2%	\$1,937	41
Wallace	621	\$31,667,819	\$1,272,816	0.0%	\$2,050	25
Washington	2,769	\$133,759,284	\$4,865,952	0.2%	\$1,757	56
Wichita	1,907	\$135,755,539	\$5,616,030	0.2%	\$2,945	4
Wilson	3,458	\$147,199,331	\$4,891,941	0.2%	\$1,415	95
Woodson	1,261	\$49,335,859	\$1,693,402	0.1%	\$1,343	97
Wyandotte	63,996	\$2,627,938,193	\$68,699,313	2.6%	\$1,073	105
KS Residents with county indicator	1,144,915	73,879,435,142	2,638,639,397		\$2,305	
KS Residents with no county indicator	<u>162,444</u>	<u>\$16,343,260,935</u>	<u>\$647,182,446</u>		\$3,984	
Total Residents	1,307,359	\$90,222,696,077	\$3,285,821,843	87.6%	\$2,513	
Non-Residents	250,433	\$110,125,792,903	\$396,661,632	10.6%	\$1,584	
Part-Year Residents	<u>54,511</u>	<u>\$3,503,388,596</u>	<u>\$69,048,536</u>	<u>1.8%</u>	\$1,267	
All Taxpayers	1,612,303	\$203,851,877,576	\$3,751,532,011	100.0%	\$2,327	

# Individual Income Tax Liability Tax Year 2020

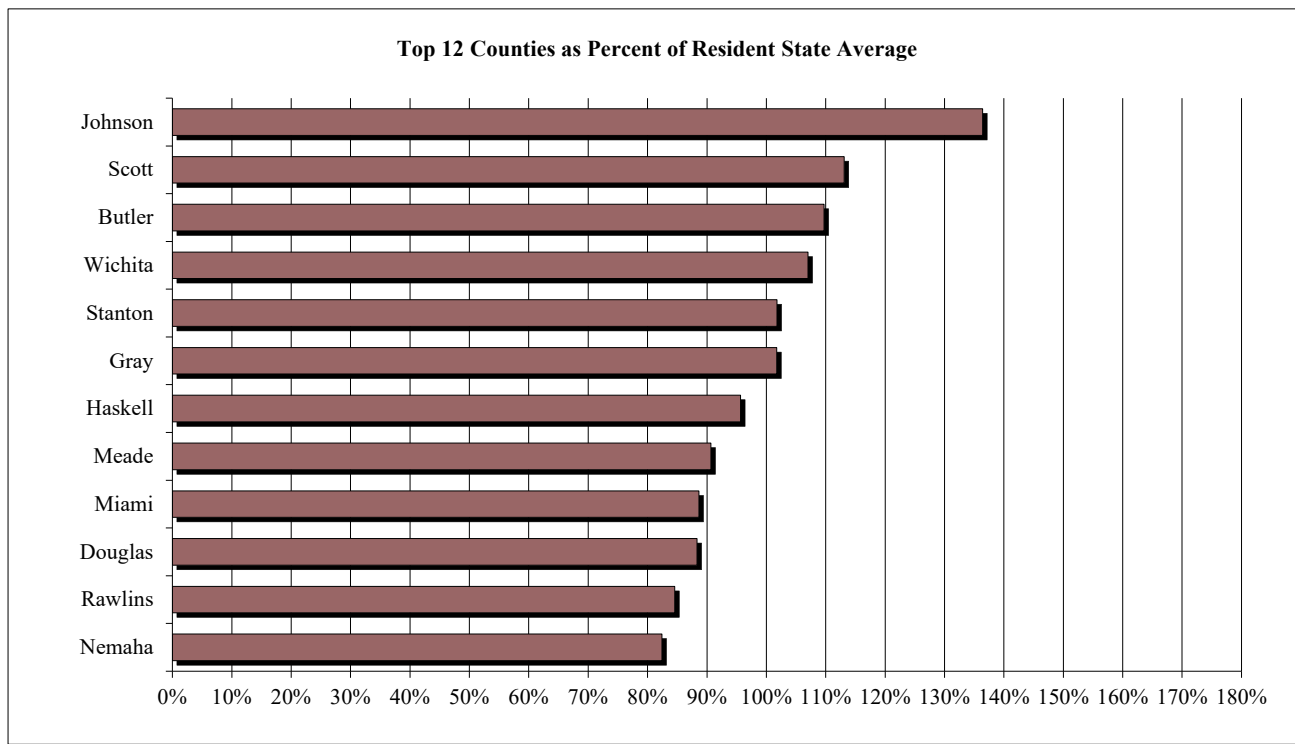
The map below shows each county's average tax liability per return. The twelve shaded areas display the counties with the highest average tax liability per return. Detailed information is contained on pages 24 and 25 of this report.



Top 12 counties with highest average tax liability per return

\$1,603 Cheyenne	\$2,327 Rawlins	\$1,527 Decatur	\$1,835 Norton	\$1,493 Phillips	\$1,638 Smith	\$1,555 Jewell	\$1,421 Republic	\$1,757 Washington	\$1,991 Marshall	\$2,269 Nemaha	\$1,482 Brown	\$1,400 Doniphan
\$1,616 Sherman	\$2,075 Thomas	\$2,240 Sheridan	\$1,531 Graham	\$1,544 Rooks	\$1,852 Osborne	\$1,953 Mitchell	\$1,433 Cloud	\$1,607 Clay	\$2,229 Pottawatomie	\$1,662 Jackson	\$1,448 Atchison	\$1,895 Leavenworth
\$2,050 Wallace	\$2,002 Logan	\$1,966 Gove	\$1,836 Trego	\$2,106 Ellis	\$1,497 Russell	\$1,498 Lincoln	\$1,794 Ottawa	\$1,675 Dickinson	\$1,183 Geary	\$1,937 Wabaunsee	\$1,956 Shawnee	\$1,976 Jefferson
\$2,198 Greeley	\$2,945 Wichita	\$3,113 Scott	\$1,843 Lane	\$1,927 Ness	\$1,541 Rush	\$1,851 Ellsworth	\$1,942 Saline	\$1,716 Morris	\$1,708 Lyon	\$1,684 Osage	\$2,431 Douglas	\$3,754 Johnson
\$1,881 Hamilton	\$2,261 Kearny	\$1,991 Finney	\$2,231 Hodgeman	\$1,711 Pawnee	\$1,594 Stafford	\$1,720 Rice	\$2,239 McPherson	\$1,949 Marion	\$1,939 Chase	\$1,976 Coffey	\$1,554 Anderson	\$1,469 Linn
\$2,801 Stanton	\$1,790 Grant	\$2,632 Haskell	\$2,800 Gray	\$1,836 Ford	\$1,955 Kiowa	\$1,782 Reno	\$1,716 Kingman	\$1,673 Harvey	\$2,250 Sedgwick	\$3,020 Butler	\$1,450 Greenwood	\$1,343 Woodson
\$1,553 Morton	\$2,066 Stevens	\$1,644 Seward	\$2,495 Meade	\$2,258 Clark	\$1,577 Comanche	\$1,722 Barber	\$1,557 Harper	\$1,683 Sumner	\$1,762 Cowley	\$1,241 Elk	\$1,415 Wilson	\$1,516 Neosho
											\$1,281 Labette	\$1,237 Cherokee

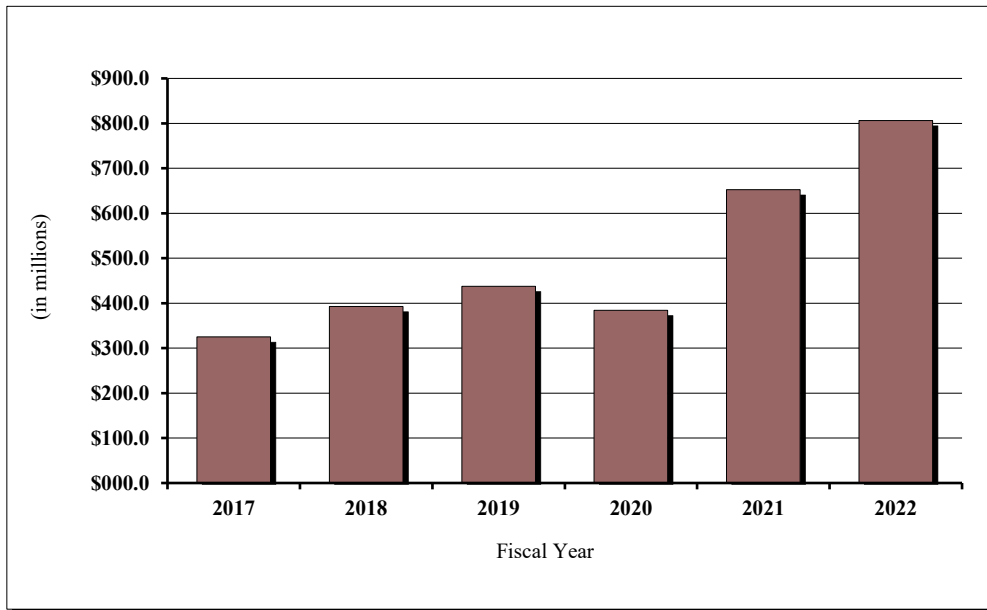
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2020



			<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	\$3,754	1	136%
Scott	\$3,113	2	113%
Butler	\$3,020	3	110%
Wichita	\$2,945	4	107%
Stanton	\$2,801	5	102%
Gray	\$2,800	6	102%
Haskell	\$2,632	7	96%
Meade	\$2,495	8	91%
Miami	\$2,440	9	89%
Douglas	\$2,431	10	88%
Rawlins	\$2,327	11	85%
Nemaha	\$2,269	12	82%
Average Kansas Residents (top 12 counties)			100%

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

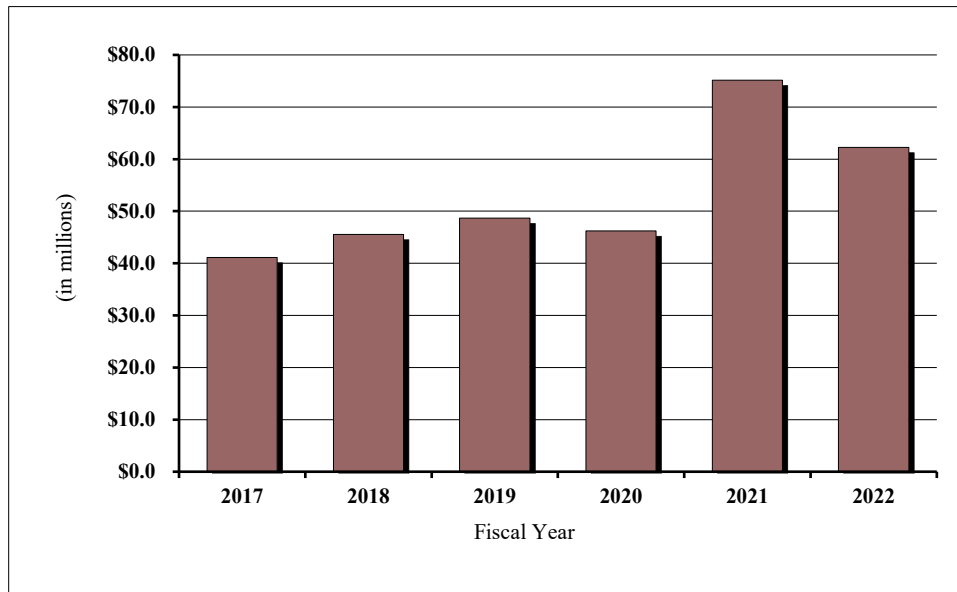
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$324,956,280	-8.4%
2018	\$392,439,745	20.8%
2019	\$437,400,155	11.5%
2020	\$384,407,313	-12.1%
2021	\$652,285,999	69.7%
2022	\$806,034,558	23.6%

## 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>
2017	\$41,138,206	10.7%
2018	\$45,526,797	10.7%
2019	\$48,648,035	6.9%
2020	\$46,196,538	-5.0%
2021	\$75,149,145	62.7%
2022	\$62,226,970	-17.2%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Returns Processed In Calendar Year 2021

### 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	14,838	61.8%	(\$490,924)	-0.1%
\$0 - \$75,000	6,327	26.4%	\$4,485,425	0.9%
\$75,000.01 - \$100,000	363	1.5%	\$1,587,793	0.3%
\$100,000.01 - \$500,000	1,402	5.8%	\$19,723,884	3.9%
\$500,000.01 - \$1,000,000	348	1.4%	\$16,082,548	3.2%
\$1,000,000.01 - Over	<u>731</u>	3.0%	<u>\$464,091,235</u>	91.8%
Total	24,009	100.0%	\$505,479,962	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	37	11.5%	\$0	0.0%
\$0 - \$500,000	84	26.0%	\$721,338	1.5%
\$500,000.01 - \$1,000,000	43	13.3%	\$1,333,863	2.8%
\$1,000,000.01 - Over	<u>159</u>	49.2%	<u>\$45,598,123</u>	95.7%
Total	323	100.0%	\$47,653,324	100.0%

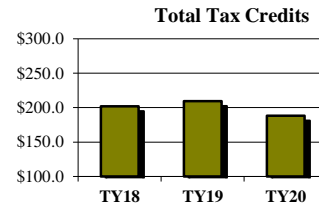
### Savings and Loan Tax Liability By Taxable Income Bracket

<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	6	28.6%	\$0	0.0%
\$0 - \$100,000	1	4.8%	\$1,071	0.0%
\$100,000.01 - \$1,000,000	3	14.3%	\$67,401	1.2%
\$1,000,000.01 - Over	<u>11</u>	52.4%	<u>\$5,649,052</u>	98.8%
Total	21	100.0%	\$5,717,524	100.0%

# Tax Year 2020 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax

	TY 2018	TY 2019	TY 2020
Corporate Income Tax	\$ 74,576,480	\$ 83,572,390	\$ 62,138,860
Individual Income Tax	\$ 121,807,345	\$ 118,755,634	\$ 117,413,371
Tax	\$ 5,291,262	\$ 7,033,830	\$ 8,792,669
Privilege Tax	\$ 201,675,087	\$ 209,361,854	\$ 188,344,900



*Totals include confidential amounts.*

### **Adoption Credit - \$2,166,620**

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 - \$0**

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 - \$4,536,503**

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 25% of the amount contributed. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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

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

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

### **Business and Job Development Credit (carryover) - \$67,838**

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) - Amount withheld for confidentiality.**

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.

### **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.

### **Child Dependent Care Credit - \$6,701,987**

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. Program restarted in Tax Year 2018 after being 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 - \$1,044,339**

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 - \$2,791,401**

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 - \$20,909**

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 - \$75,775,844**

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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**Food Sales Tax Refund - \$10,157,103**

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.

---

**High Performance Incentive Program - \$68,158,796**

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.

---

**Historic Preservation Credit - \$8,768,033**

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.

---

**Individual Development Account Credit - Amount withheld for confidentiality.**

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

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

---

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

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

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

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**Low Income Student Scholarship Credit - \$1,851,501**

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 - \$0**

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 - \$2,736,067**

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 - \$1,828,665**

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 Kansas corporate income tax.

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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.

---

**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 - \$641,713**

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 - \$0**

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.

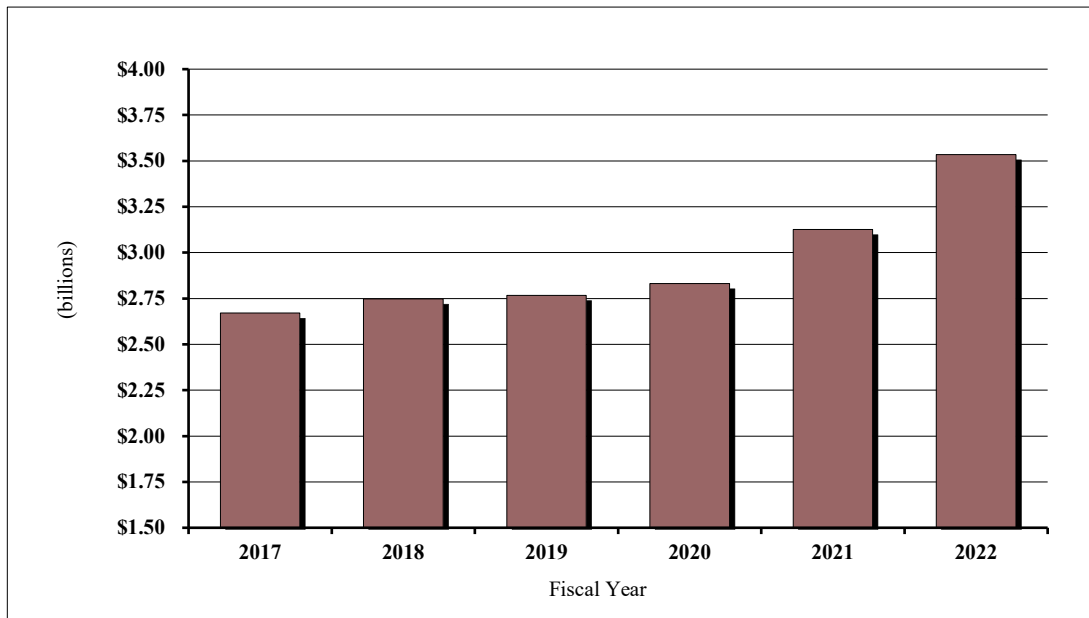
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## 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 2022, the state gained \$78.0 million from the Streamline Sales Tax Project.

On June 21, 2018, the United States Supreme Court issued its decision in the case of *South Dakota v. Wayfair, Inc. et al.* In its decision the Court overturned the requirement established in prior rulings that a remote seller must have a physical presence in a state before that state could require the remote seller to collect that state's sales and/or use tax. On August 1, 2019, the Department released Notice 19-04 – Sales Tax Requirements for Retailers Doing Business in Kansas. The notice instructed those remote sellers who were not already registered with the Kansas Department of Revenue to register, collect and remit the sales or use tax beginning October 1, 2019. Beginning July 1, 2021, remote sellers and marketplace facilitators are required to collect and remit sales and use tax if the business's sales or facilitated sales into Kansas exceed \$100,000.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2017	\$2,285,870,437	\$384,654,260	\$2,670,524,697	0.4%
2018	\$2,341,693,269	\$406,513,522	\$2,748,206,791	2.9%
2019	\$2,335,435,774	\$431,966,955	\$2,767,402,729	0.7%
2020	\$2,352,523,422	\$479,059,757	\$2,831,583,179	2.3%
2021	\$2,522,553,173	\$602,966,994	\$3,125,520,167	10.4%
2022	\$2,759,402,197	\$775,033,606	\$3,534,435,803	13.1%

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

<u>County</u>	<u>FY2021</u>	<u>FY2022</u>	<u>Percent Change</u>	<u>FY2021 Per Capita</u>	<u>FY2021 PC Rank</u>	<u>FY2022 Per Capita*</u>	<u>FY2022 PC Rank*</u>
Allen	\$11,705,749	\$12,785,922	9.2%	\$944	25	\$1,026	25
Anderson	\$5,124,471	\$5,276,193	3.0%	\$645	75	\$678	75
Atchison	\$12,389,020	\$12,401,693	0.1%	\$774	45	\$764	64
Barber	\$3,746,201	\$4,403,427	17.5%	\$860	36	\$1,071	21
Barton	\$29,865,735	\$31,597,479	5.8%	\$1,164	14	\$1,253	15
Bourbon	\$11,113,193	\$11,984,379	7.8%	\$770	47	\$837	47
Brown	\$8,447,773	\$8,581,139	1.6%	\$891	30	\$908	36
Butler	\$50,431,452	\$54,283,983	7.6%	\$753	56	\$800	55
Chase	\$1,555,670	\$1,798,597	15.6%	\$602	83	\$692	73
Chautauqua	\$1,611,942	\$1,638,956	1.7%	\$499	97	\$483	100
Cherokee	\$8,652,918	\$10,614,030	22.7%	\$440	101	\$555	96
Cheyenne	\$1,659,747	\$1,693,852	2.1%	\$638	76	\$643	81
Clark	\$1,631,311	\$1,507,813	-7.6%	\$831	41	\$763	65
Clay	\$7,774,687	\$7,658,063	-1.5%	\$969	23	\$948	31
Cloud	\$8,895,891	\$9,564,971	7.5%	\$1,029	19	\$1,071	22
Coffey	\$11,047,689	\$11,520,001	4.3%	\$1,354	6	\$1,382	8
Comanche	\$1,328,931	\$1,580,566	18.9%	\$786	44	\$946	32
Cowley	\$25,529,077	\$25,740,555	0.8%	\$737	62	\$746	69
Crawford	\$33,427,268	\$36,944,726	10.5%	\$863	35	\$945	33
Decatur	\$1,464,044	\$1,717,076	17.3%	\$527	95	\$624	87
Dickinson	\$13,550,829	\$14,278,437	5.4%	\$742	59	\$774	60
Doniphan	\$3,481,196	\$3,658,386	5.1%	\$464	98	\$490	99
Douglas	\$113,420,816	\$122,153,893	7.7%	\$926	27	\$1,023	27
Edwards	\$1,691,683	\$1,679,851	-0.7%	\$615	82	\$593	91
Elk	\$1,445,773	\$1,532,574	6.0%	\$577	88	\$628	86
Ellis	\$42,890,718	\$47,662,565	11.1%	\$1,496	4	\$1,656	2
Ellsworth	\$3,902,014	\$4,249,374	8.9%	\$647	74	\$671	76
Finney	\$54,482,728	\$60,390,729	10.8%	\$1,517	3	\$1,585	4
Ford	\$37,438,235	\$40,690,199	8.7%	\$1,131	15	\$1,191	16
Franklin	\$22,599,647	\$23,113,916	2.3%	\$879	33	\$889	39
Geary	\$30,178,236	\$29,656,959	-1.7%	\$937	26	\$825	49
Gove	\$3,319,933	\$3,542,584	6.7%	\$1,267	10	\$1,286	12
Graham	\$1,993,170	\$2,065,280	3.6%	\$834	39	\$861	42
Grant	\$5,127,853	\$5,603,778	9.3%	\$725	65	\$765	62
Gray	\$4,550,930	\$4,765,162	4.7%	\$764	49	\$844	45
Greeley	\$866,643	\$982,218	13.3%	\$725	64	\$753	67
Greenwood	\$3,141,119	\$3,454,474	10.0%	\$535	94	\$582	93
Hamilton	\$1,938,339	\$1,988,621	2.6%	\$799	43	\$801	54
Harper	\$4,057,680	\$4,222,737	4.1%	\$760	50	\$792	57
Harvey	\$25,896,626	\$26,999,813	4.3%	\$755	53	\$798	56
Haskell	\$2,980,603	\$3,321,058	11.4%	\$760	51	\$905	38
Hodgeman	\$972,022	\$1,041,387	7.1%	\$546	91	\$609	90
Jackson	\$8,987,174	\$8,793,374	-2.2%	\$682	71	\$663	78
Jefferson	\$7,590,337	\$8,219,213	8.3%	\$399	103	\$446	103
Jewell	\$1,270,302	\$1,271,218	0.1%	\$448	100	\$433	104
Johnson	\$774,565,264	\$859,714,304	11.0%	\$1,276	9	\$1,402	6
Kearny	\$2,034,176	\$2,168,516	6.6%	\$543	92	\$557	95
Kingman	\$5,897,989	\$5,572,141	-5.5%	\$846	37	\$754	66
Kiowa	\$1,661,422	\$2,075,256	24.9%	\$676	72	\$868	41
Labette	\$14,504,350	\$15,301,045	5.5%	\$741	60	\$768	61
Lane	\$1,099,305	\$1,254,652	14.1%	\$724	67	\$802	53
Leavenworth	\$49,274,952	\$50,744,278	3.0%	\$599	85	\$617	89
Lincoln	\$1,361,496	\$1,433,155	5.3%	\$456	99	\$494	98
Linn	\$5,448,885	\$5,766,807	5.8%	\$564	90	\$592	92
Logan	\$2,273,770	\$2,773,702	22.0%	\$832	40	\$1,019	28
Lyon	\$31,370,745	\$33,508,380	6.8%	\$949	24	\$1,047	24
Marion	\$6,998,781	\$7,599,293	8.6%	\$601	84	\$649	79
Marshall	\$9,425,216	\$10,723,242	13.8%	\$977	22	\$1,075	20

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015





County	FY2021	FY2022	Percent Change	FY2021 Per Capita	FY2021 PC Rank	FY2022 Per Capita*	FY2022 PC Rank*
McPherson	\$29,534,481	\$32,087,712	8.6%	\$1,038	18	\$1,064	23
Meade	\$2,490,552	\$3,517,693	41.2%	\$618	80	\$875	40
Miami	\$24,768,504	\$27,097,017	9.4%	\$721	68	\$783	58
Mitchell	\$7,093,583	\$7,446,867	5.0%	\$1,207	11	\$1,296	11
Montgomery	\$26,308,930	\$28,251,955	7.4%	\$835	38	\$907	37
Morris	\$4,027,906	\$4,356,274	8.2%	\$725	66	\$813	50
Morton	\$1,924,979	\$1,837,298	-4.6%	\$758	52	\$683	74
Nemaha	\$8,934,255	\$9,723,692	8.8%	\$883	32	\$952	30
Neosho	\$14,632,173	\$14,859,886	1.6%	\$919	28	\$941	34
Ness	\$2,455,629	\$3,643,097	48.4%	\$887	31	\$1,363	9
Norton	\$3,538,815	\$3,810,665	7.7%	\$664	73	\$713	71
Osage	\$6,817,217	\$7,490,594	9.9%	\$432	102	\$475	101
Osborne	\$2,648,885	\$2,506,897	-5.4%	\$770	46	\$717	70
Ottawa	\$2,233,911	\$2,164,780	-3.1%	\$391	104	\$371	105
Pawnee	\$4,023,578	\$4,332,018	7.7%	\$632	78	\$696	72
Phillips	\$3,686,780	\$3,898,111	5.7%	\$712	69	\$810	51
Pottawatomie	\$38,552,112	\$40,985,218	6.3%	\$1,559	2	\$1,589	3
Pratt	\$12,093,016	\$12,741,732	5.4%	\$1,325	7	\$1,388	7
Rawlins	\$1,551,910	\$1,632,748	5.2%	\$618	81	\$641	82
Reno	\$61,573,255	\$65,996,525	7.2%	\$996	21	\$1,075	19
Republic	\$3,417,938	\$3,510,137	2.7%	\$754	55	\$753	68
Rice	\$6,637,849	\$7,183,280	8.2%	\$709	70	\$765	63
Riley	\$56,086,730	\$60,857,791	8.5%	\$766	48	\$843	46
Rooks	\$3,638,730	\$4,147,761	14.0%	\$754	54	\$859	43
Rush	\$1,512,528	\$1,564,916	3.5%	\$513	96	\$530	97
Russell	\$4,982,224	\$5,596,040	12.3%	\$732	63	\$835	48
Saline	\$76,300,473	\$82,092,419	7.6%	\$1,415	5	\$1,523	5
Scott	\$5,101,502	\$5,258,754	3.1%	\$1,065	17	\$1,025	26
Sedgwick	\$609,233,422	\$668,955,607	9.8%	\$1,172	13	\$1,277	13
Seward	\$25,044,397	\$27,280,121	8.9%	\$1,190	12	\$1,254	14
Shawnee	\$192,850,257	\$202,204,794	4.9%	\$1,096	16	\$1,134	17
Sheridan	\$2,090,502	\$2,431,129	16.3%	\$830	42	\$981	29
Sherman	\$7,561,889	\$7,766,585	2.7%	\$1,309	8	\$1,317	10
Smith	\$2,635,226	\$2,769,862	5.1%	\$744	58	\$775	59
Stafford	\$2,413,191	\$2,683,762	11.2%	\$596	86	\$665	77
Stanton	\$1,452,870	\$1,294,536	-10.9%	\$738	61	\$633	85
Stevens	\$4,042,914	\$4,524,234	11.9%	\$750	57	\$855	44
Sumner	\$13,250,107	\$14,245,945	7.5%	\$587	87	\$636	83
Thomas	\$12,105,856	\$13,477,676	11.3%	\$1,572	1	\$1,711	1
Trego	\$2,520,953	\$2,581,314	2.4%	\$914	29	\$924	35
Wabaunsee	\$2,673,281	\$3,134,837	17.3%	\$387	105	\$450	102
Wallace	\$976,151	\$955,695	-2.1%	\$636	77	\$634	84
Washington	\$3,378,408	\$3,435,771	1.7%	\$623	79	\$623	88
Wichita	\$1,802,687	\$1,671,041	-7.3%	\$869	34	\$803	52
Wilson	\$4,772,312	\$4,915,138	3.0%	\$571	89	\$576	94
Woodson	\$1,618,527	\$2,001,015	23.6%	\$537	93	\$645	80
Wyandotte	\$167,164,592	\$179,534,212	7.4%	\$1,011	20	\$1,075	18
Total Counties	\$3,015,249,717	\$3,271,721,144	8.5%	\$1,035		\$1,115	
Miscellaneous	<u>\$7,049,038</u>	<u>\$7,300,514</u>					
Grand Total	\$3,022,298,755	\$3,279,021,658	8.5%				

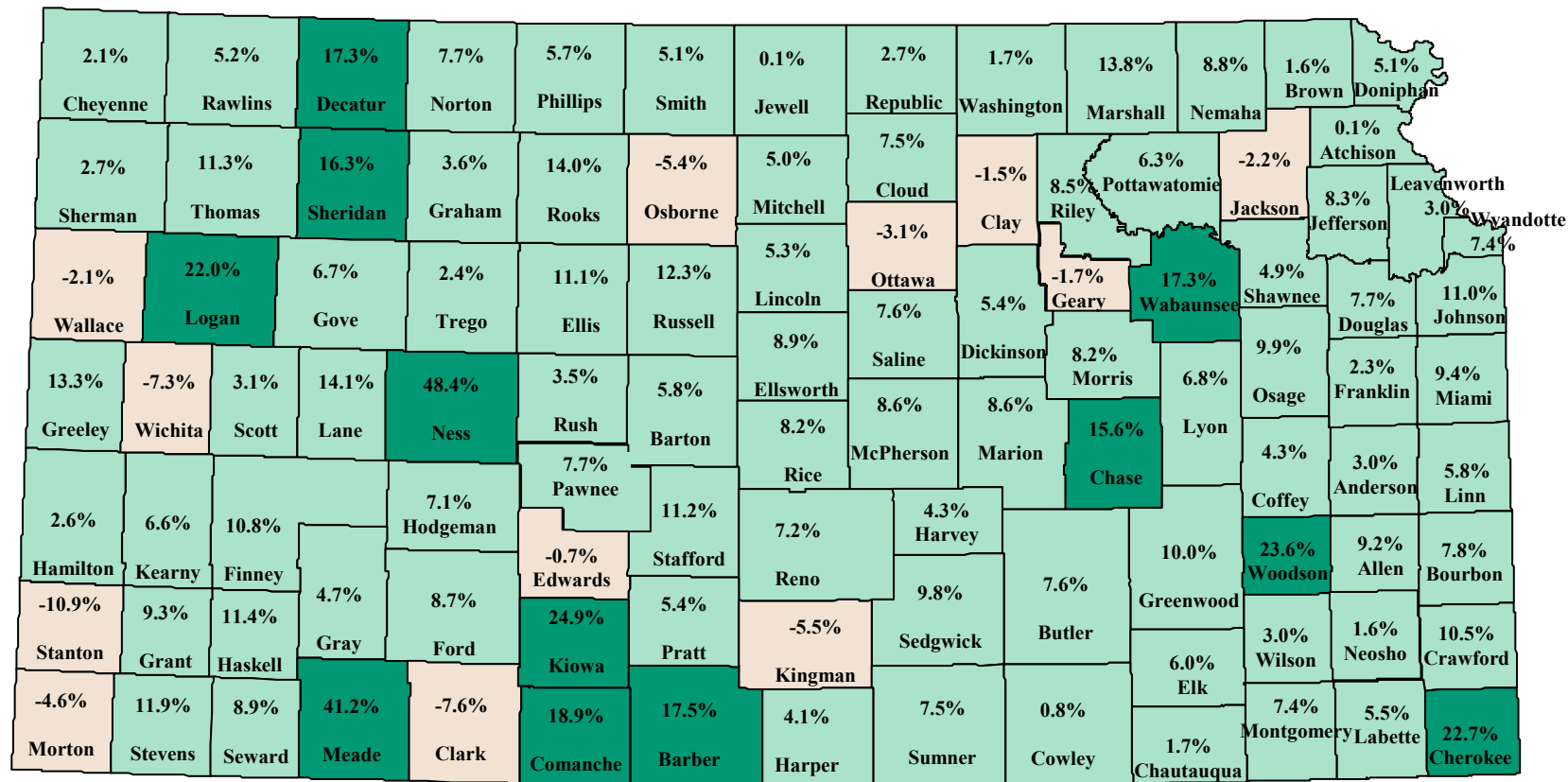
\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2022

## State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2022 state sales tax collection percentage change over Fiscal Year 2021, by county. Total statewide percent change was an 8.5% increase. Details of this map are contained in pages 36 and 37 of this report.

Legend:

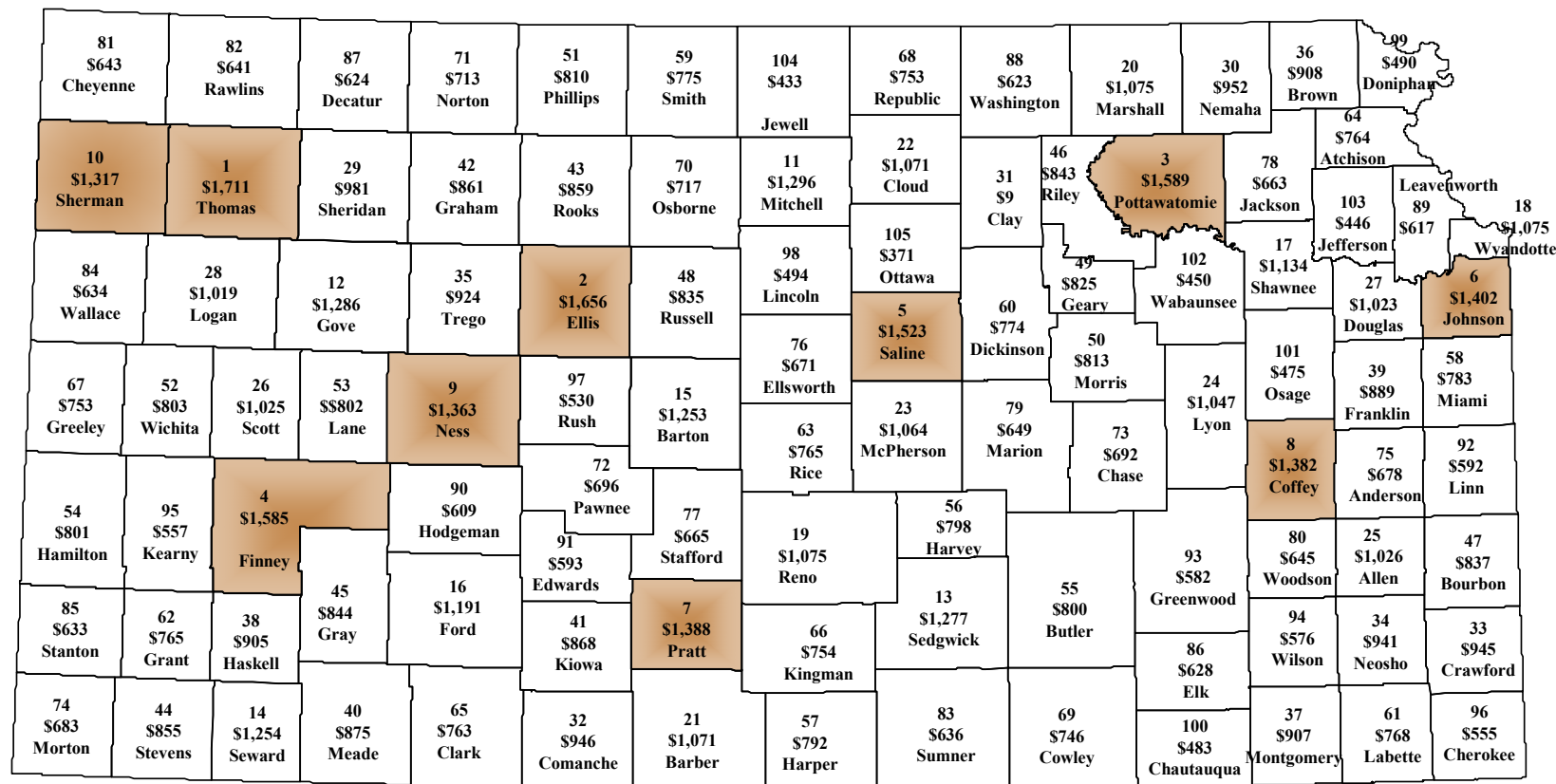
 -0.1% to -15.0% Decrease	 0% - 15.0% Increase
 More than -15.0% Decrease	 More than 15.0% Increase



# State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2022 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Details of this map are contained in pages 36 and 37 of this report.

Legend:  Top 10 Counties



Revised historical data is available upon request.



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

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

<u>North American Industry Classification</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$3,084,847	\$3,227,093	4.6%
112 Animal Production	\$511,402	\$540,705	5.7%
114 Fishing, Hunting and Trapping	\$181,832	\$160,481	-11.7%
115 Agriculture and Forestry Support Activities	\$536,854	\$745,165	38.8%
<b>2-digit Total</b>	<b>\$4,314,935</b>	<b>\$4,673,445</b>	<b>8.3%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$277,206	\$530,921	91.5%
212 Mining (except Oil and Gas)	\$6,898,031	\$6,633,747	-3.8%
213 Support Activities for Mining	\$6,125,323	\$9,495,909	55.0%
<b>2-digit Total</b>	<b>\$13,300,560</b>	<b>\$16,660,577</b>	<b>25.3%</b>
<b>22 Utilities</b>			
221 Utilities	\$76,111,710	\$85,064,224	11.8%
<b>2-digit Total</b>	<b>\$76,111,710</b>	<b>\$85,064,224</b>	<b>11.8%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$11,209,464	\$13,095,777	16.8%
237 Heavy and Civil Engineering Construction	\$28,686,732	\$32,099,245	11.9%
238 Specialty Trade Contractors	\$55,939,023	\$66,421,916	18.7%
<b>2-digit Total</b>	<b>\$95,835,219</b>	<b>\$111,616,937</b>	<b>16.5%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$5,411,781	\$5,707,403	5.5%
312 Beverage and Tobacco Product Mfg	\$1,273,879	\$1,745,010	37.0%
313 Textile Mills	\$71,936	\$77,594	7.9%
314 Textile Product Mills	\$606,665	\$652,330	7.5%
315 Apparel Mfg	\$214,811	\$240,362	11.9%
316 Leather and Allied Product Mfg	\$85,257	\$61,939	-27.3%
321 Wood Product Mfg	\$1,794,338	\$2,165,456	20.7%
322 Paper Mfg	\$388,537	\$876,727	125.6%
323 Printing and Related Support Activities	\$5,969,433	\$6,590,047	10.4%
324 Petroleum and Coal Products Mfg	\$1,663,147	\$2,089,955	25.7%
325 Chemical Mfg	\$2,444,672	\$2,464,753	0.8%
326 Plastics and Rubber Products Mfg	\$2,444,331	\$2,662,963	8.9%
327 Nonmetallic Mineral Product Mfg	\$21,410,391	\$23,996,389	12.1%
331 Primary Metal Mfg	\$491,165	\$1,232,349	150.9%
332 Fabricated Metal Product Mfg	\$9,389,189	\$11,264,713	20.0%
333 Machinery Mfg	\$2,703,543	\$3,704,046	37.0%
334 Computer and Electronic Product Mfg	\$2,461,985	\$5,616,901	128.1%
335 Electrical Equipment & Appliance Mfg	\$550,091	\$900,731	63.7%
336 Transportation Equipment Mfg	\$1,524,537	\$2,790,067	83.0%
337 Furniture and Related Product Mfg	\$2,520,202	\$2,808,683	11.4%
339 Miscellaneous Mfg	\$3,117,285	\$3,582,714	14.9%
<b>2-digit Total</b>	<b>\$66,537,175</b>	<b>\$81,231,132</b>	<b>22.1%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$155,092,340	\$183,019,257	18.0%
424 Merchant Wholesalers, Nondurable Goods	\$30,392,615	\$33,967,773	11.8%
425 Electronic Markets and Agents and Brokers	\$15,716,393	\$16,888,443	7.5%
<b>2-digit Total</b>	<b>\$201,201,349</b>	<b>\$233,875,473</b>	<b>16.2%</b>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$425,190,898	\$424,341,729	-0.2%

## 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 2021</u>	<u>FY 2022</u>	<u>Percent Change</u>
442 Furniture and Home Furnishings Stores	\$75,223,834	\$75,706,570	0.6%
443 Electronics and Appliance Stores	\$60,605,371	\$57,474,139	-5.2%
444 Building Material and Garden Supply Stores	\$220,897,528	\$236,297,628	7.0%
445 Food and Beverage Stores	\$266,392,110	\$274,061,486	2.9%
446 Health and Personal Care Stores	\$31,129,771	\$33,869,007	8.8%
447 Gasoline Stations	\$90,050,699	\$96,458,813	7.1%
448 Clothing and Clothing Accessories Stores	\$67,380,317	\$76,932,019	14.2%
451 Sporting Goods, Hobby, Book, & Music Stores	\$56,361,747	\$57,012,291	1.2%
452 General Merchandise Stores	\$451,837,461	\$480,582,451	6.4%
453 Miscellaneous Store Retailers	\$59,263,823	\$65,466,653	10.5%
454 Nonstore Retailers	\$26,486,500	\$26,456,702	-0.1%
<b>2-digit Total</b>	<b>\$1,830,820,058</b>	<b>\$1,904,659,488</b>	<b>4.0%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$896,812	\$2,226,074	148.2%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$3,706,220	\$4,263,507	15.0%
485 Transit and Ground Passenger Transportation	\$132,002	\$167,402	26.8%
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$2,678,553	\$4,405,881	64.5%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$189,018	\$12,362,292	6440.3%
493 Warehousing and Storage	\$2,756,453	\$2,798,958	1.5%
<b>2-digit Total</b>	<b>\$10,813,811</b>	<b>\$26,603,173</b>	<b>146.0%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$3,639,862	\$3,842,131	5.6%
512 Motion Picture & Sound Recording Industries	\$1,430,140	\$5,956,948	316.5%
515 Broadcasting (except Internet)	\$6,784,616	\$7,102,710	4.7%
517 Telecommunications	\$121,301,091	\$122,765,927	1.2%
518 ISPs, Search Portals, and Data Processing	\$582,386	\$3,618,917	521.4%
519 Other Information Services	\$1,127,098	\$1,347,487	19.6%
<b>2-digit Total</b>	<b>\$134,865,191</b>	<b>\$144,634,121</b>	<b>7.2%</b>
<b>52 Finance and Insurance</b>			
522 Credit Intermediation and Related Activities	\$6,081,093	\$5,121,425	-15.8%
523 Securities and Commodity Contract Brokerage	\$275,881	\$363,188	31.6%
524 Insurance Carriers and Related Activities	\$250,251	\$405,810	62.2%
<b>2-digit Total</b>	<b>\$6,607,226</b>	<b>\$5,890,423</b>	<b>-10.8%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$3,313,426	\$3,596,293	8.5%
532 Rental and Leasing Services	\$40,108,526	\$43,199,733	7.7%
533 Lessors of Nonfinancial Intangible Assets	\$68,058	\$57,251	-15.9%
<b>2-digit Total</b>	<b>\$43,490,009</b>	<b>\$46,853,276</b>	<b>7.7%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$23,600,767	\$26,616,927	12.8%
<b>2-digit Total</b>	<b>\$23,600,767</b>	<b>\$26,616,927</b>	<b>12.8%</b>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$1,944,803	\$2,257,115	16.1%
<b>2-digit Total</b>	<b>\$1,944,803</b>	<b>\$2,257,115</b>	<b>16.1%</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 2021</u>	<u>FY 2022</u>	<u>Percent Change</u>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$29,155,433	\$33,338,966	14.3%
562 Waste Management and Remediation Services	\$1,140,381	\$1,434,212	25.8%
<b>2-digit Total</b>	<b>\$30,295,814</b>	<b>\$34,773,178</b>	<b>14.8%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$3,831,895	\$5,288,534	38.0%
<b>2-digit Total</b>	<b>\$3,831,895</b>	<b>\$5,288,534</b>	<b>38.0%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$2,554,704	\$2,577,213	0.9%
622 Hospitals	\$2,079,973	\$2,407,838	15.8%
623 Nursing and Residential Care Facilities	\$209,609	\$244,260	16.5%
624 Social Assistance	\$669,496	\$781,844	16.8%
<b>2-digit Total</b>	<b>\$5,513,782</b>	<b>\$6,011,155</b>	<b>9.0%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$4,879,298	\$9,214,295	88.8%
712 Museums, Historical Sites, Zoos, and Parks	\$937,609	\$1,068,382	13.9%
713 Amusement, Gambling, and Recreation	\$26,089,662	\$31,640,919	21.3%
<b>2-digit Total</b>	<b>\$31,906,568</b>	<b>\$41,923,596</b>	<b>31.4%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$35,781,632	\$52,525,703	46.8%
722 Food Services and Drinking Places	\$294,297,907	\$319,371,745	8.5%
<b>2-digit Total</b>	<b>\$330,079,539</b>	<b>\$371,897,449</b>	<b>12.7%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$75,763,110	\$85,569,747	12.9%
812 Personal and Laundry Services	\$18,026,111	\$19,434,836	7.8%
813 Membership Associations and Organizations	\$2,922,915	\$5,326,948	82.2%
814 Private Households	\$144,882	\$155,228	7.1%
<b>2-digit Total</b>	<b>\$96,857,019</b>	<b>\$110,486,759</b>	<b>14.1%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$12,344,176	\$13,890,157	12.5%
922 Justice, Public Order, and Safety Activities	\$50,139	\$40,083	-20.1%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$22,396	\$28,273	26.2%
925 Administration of Housing Programs, Urban Plan	Confidential	Confidential	n/a
926 Administration of Economic Programs	\$166,949	\$131,563	-21.2%
928 National Security and International Affairs	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$12,600,407</b>	<b>\$14,111,631</b>	<b>12.0%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$1,770,917	\$3,893,045	119.8%
<b>2-digit Total</b>	<b>\$1,770,918</b>	<b>\$3,893,045</b>	<b>119.8%</b>
<b>Total</b>	<b>\$3,022,298,755</b>	<b>\$3,279,021,658</b>	<b>8.5%</b>

# Local Sales and Use Tax Collections Issued for FY 2021 and FY 2022

County/City	Sales Tax			Use Tax		
	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change
Allen County	\$2,406,749	\$2,653,713	10.3%	\$528,363	\$671,430	27.1%
Anderson County	\$1,277,469	\$1,398,378	9.5%	\$320,023	\$429,554	34.2%
Atchison County	\$2,773,806	\$2,635,881	-5.0%	\$750,176	\$771,828	2.9%
Barber County	\$627,827	\$740,515	17.9%	\$164,436	\$246,988	50.2%
Barton County	\$4,841,333	\$5,280,076	9.1%	\$758,433	\$901,831	18.9%
Bourbon County	\$2,540,628	\$2,853,182	12.3%	\$557,848	\$892,556	60.0%
Brown County	\$1,429,752	\$1,441,790	0.8%	\$350,196	\$435,827	24.5%
Butler County	\$1,551	\$1,105	-28.7%	\$0	\$0	n/a
Chase County	\$263,925	\$302,520	14.6%	\$121,098	\$208,186	71.9%
Chautauqua County	\$591,873	\$617,522	4.3%	\$203,726	\$245,555	20.5%
Cherokee County	\$2,228,834	\$2,580,374	n/a	\$1,167,651	\$1,197,136	n/a
Cheyenne County	\$576,691	\$615,625	6.8%	\$208,732	\$283,375	35.8%
Clay County	\$1,184,069	\$1,389,981	17.4%	\$353,153	\$430,923	22.0%
Cloud County	\$1,468,903	\$1,565,011	6.5%	\$198,392	\$274,136	38.2%
Cowley County	\$2,200	\$248	-88.7%	\$13	\$79	500.0%
Crawford County	\$5,564,265	\$6,203,471	11.5%	\$1,458,576	\$1,721,466	18.0%
Decatur County	\$272,134	\$334,071	22.8%	\$126,939	\$158,396	24.8%
Dickinson County	\$3,443,381	\$3,760,362	9.2%	\$725,667	\$1,010,007	39.2%
Doniphan County	\$586,032	\$669,323	14.2%	\$353,662	\$385,020	8.9%
Douglas County	\$22,673,030	\$25,168,695	11.0%	\$4,195,386	\$5,507,487	31.3%
Edwards County	\$311,974	\$318,181	2.0%	\$127,103	\$106,074	-16.5%
Elk County	\$254,764	\$290,210	13.9%	\$60,606	\$88,948	46.8%
Ellis County	\$1,997,682	\$3,996,025	n/a	\$317,617	\$600,720	n/a
Ellsworth County	\$666,034	\$719,332	8.0%	\$174,465	\$215,981	23.8%
Finney County	\$11,269,788	\$12,885,364	14.3%	\$1,615,163	\$3,849,472	138.3%
Ford County	\$6,208,942	\$6,961,830	12.1%	\$1,092,331	\$1,398,559	28.0%
Franklin County	\$5,581,470	\$5,909,619	5.9%	\$1,359,286	\$1,719,500	26.5%
Geary County	\$6,193,112	\$6,069,783	-2.0%	\$1,273,639	\$1,552,350	21.9%
Gove County	\$1,061,907	\$1,204,488	13.4%	\$209,264	\$259,811	24.2%
Graham County	\$331,132	\$374,935	13.2%	\$77,517	\$104,131	34.3%
Gray County	\$804,889	\$883,085	9.7%	\$235,737	\$308,153	30.7%
Greeley County	\$167,354	\$184,871	10.5%	\$53,560	\$66,180	23.6%
Greenwood County	\$812,940	\$688,370	n/a	\$243,986	\$238,391	n/a
Hamilton County	\$345,515	\$372,127	7.7%	\$85,071	\$127,537	49.9%
Harvey County	\$8,569,107	\$9,012,016	5.2%	\$1,935,969	\$2,516,725	30.0%
Haskell County	\$254,617	\$292,765	15.0%	\$82,689	\$163,027	97.2%
Hodgeman County	\$176,315	\$191,925	8.9%	\$50,010	\$71,351	42.7%
Jackson County	\$2,194,739	\$2,144,473	-2.3%	\$463,241	\$559,292	20.7%
Jefferson County	\$1,464,796	\$1,588,686	8.5%	\$502,540	\$660,947	31.5%
Jewell County	\$234,987	\$265,391	12.9%	\$92,286	\$101,760	10.3%
Johnson County	\$180,716,285	\$203,364,731	12.5%	\$52,409,651	\$67,442,335	28.7%
Kingman County	\$1,624,671	\$1,464,365	-9.9%	\$467,929	\$512,314	9.5%
Kiowa County	\$283,430	\$349,147	23.2%	\$122,155	\$177,397	45.2%
Labette County	\$3,128,478	\$3,226,542	3.1%	\$816,167	\$974,438	19.4%
Lane County	\$190,485	\$221,846	16.5%	\$64,942	\$72,773	12.1%
Leavenworth County	\$8,279,412	\$8,878,267	7.2%	\$2,340,353	\$3,109,263	32.9%
Lincoln County	\$420,418	\$436,097	3.7%	\$154,363	\$158,991	3.0%
Linn County	\$802,988	\$884,288	10.1%	\$299,523	\$423,275	41.3%
Logan County	\$584,738	\$699,634	19.6%	\$132,968	\$181,864	36.8%
Lyon County	\$5,082,019	\$5,540,738	9.0%	\$831,427	\$1,141,091	37.2%
Marion County	\$1,203,277	\$1,298,875	7.9%	\$313,951	\$413,852	31.8%
Marshall County	\$768,760	\$932,608	21.3%	\$200,331	\$308,118	53.8%
Mcperson County	\$7,228,974	\$7,955,568	10.1%	\$1,998,321	\$2,136,595	6.9%
Meade County	\$440,773	\$619,963	40.7%	\$144,100	\$263,471	82.8%
Miami County	\$6,233,716	\$6,763,353	8.5%	\$1,779,358	\$2,244,704	26.2%
Mitchell County	\$1,198,684	\$1,274,427	6.3%	\$211,354	\$322,430	52.6%
Montgomery County	\$604	\$0	n/a	\$0	\$0	n/a
Morris County	\$687,670	\$765,139	11.3%	\$197,170	\$208,569	5.8%
Morton County	\$319,315	\$339,571	6.3%	\$106,548	\$136,187	27.8%
Nemaha County	\$2,308,530	\$2,493,957	8.0%	\$699,027	\$744,257	6.5%
Neosho County	\$4,234,420	\$4,324,510	2.1%	\$1,292,010	\$1,034,419	-19.9%
Norton County	\$438,166	\$510,015	16.4%	\$169,535	\$200,553	18.3%
Osage County	\$1,216,434	\$1,356,113	11.5%	\$326,066	\$471,185	44.5%
Osborne County	\$686,236	\$680,440	-0.8%	\$165,503	\$196,721	18.9%
Ottawa County	\$415,669	\$418,136	0.6%	\$230,365	\$153,135	-33.5%
Pawnee County	\$1,276,878	\$1,443,340	13.0%	\$317,827	\$387,873	22.0%
Phillips County	\$315,102	\$371,657	17.9%	\$95,728	\$128,428	34.2%
Pottawatomie County	\$6,236,654	\$6,633,248	6.4%	\$923,490	\$1,255,999	36.0%
Pratt County	\$3,405,544	\$3,633,362	6.7%	\$642,359	\$754,983	17.5%
Rawlins County	\$280,829	\$298,618	6.3%	\$128,295	\$171,925	34.0%

## Local Sales and Use Tax Collections Issued for FY 2021 and FY 2022

County/City	Sales Tax			Use Tax		
	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change
Reno County	\$10,144,750	\$11,055,899	9.0%	\$2,359,117	\$2,072,285	-12.2%
Republic County	\$1,161,316	\$1,250,406	7.7%	\$266,446	\$384,907	44.5%
Rice County	\$1,133,106	\$1,245,251	9.9%	\$483,490	\$484,935	0.3%
Riley County	\$8,920,626	\$9,989,779	12.0%	\$1,732,825	\$2,224,728	28.4%
Rooks County	\$299,143	\$370,625	23.9%	\$75,165	\$93,803	24.8%
Russell County	\$1,602,833	\$1,962,090	22.4%	\$349,894	\$480,603	37.4%
Saline County	\$12,725,968	\$19,888,471	n/a	\$1,605,523	\$3,060,782	n/a
Scott County	\$1,701,106	\$1,877,937	10.4%	\$415,122	\$462,475	11.4%
Sedgwick County	\$97,829,294	\$109,891,240	12.3%	\$15,838,194	\$20,971,155	32.4%
Seward County	\$5,013,215	\$5,586,275	11.4%	\$875,320	\$1,343,773	53.5%
Shawnee County	\$36,173,619	\$38,916,990	7.6%	\$7,696,988	\$8,992,408	16.8%
Sheridan County	\$708,232	\$853,168	20.5%	\$185,700	\$250,998	35.2%
Sherman County	\$2,784,956	\$2,860,073	2.7%	\$450,755	\$557,379	23.7%
Smith County	\$915,888	\$972,468	6.2%	\$234,638	\$287,888	65.3%
Stafford County	\$413,151	\$484,422	17.3%	\$102,806	\$143,779	39.9%
Stanton County	\$253,633	\$235,717	-7.1%	\$84,779	\$82,229	-3.0%
Stevens County	\$691,024	\$769,557	11.4%	\$207,662	\$242,740	16.9%
Sumner County	\$2,291,397	\$2,541,585	10.9%	\$620,686	\$782,328	26.0%
Thomas County	\$3,357,367	\$3,752,629	11.8%	\$606,652	\$742,877	22.5%
Trego County	\$431,928	\$464,685	7.6%	\$91,141	\$128,662	41.2%
Wabaunsee County	\$728,555	\$861,168	18.2%	\$270,837	\$344,528	27.2%
Wallace County	\$176,474	\$177,740	0.7%	\$101,692	\$81,522	-19.8%
Washington County	\$605,982	\$629,247	3.8%	\$293,243	\$334,265	14.0%
Wichita County	\$695,232	\$653,903	-5.9%	\$188,181	\$225,824	20.0%
Wilson County	\$0	\$0	#DIV/0!	\$0	\$0	n/a
Woodson County	\$140,806	\$357,991	n/a	\$42,336	\$127,944	n/a
Wyandotte County	\$26,930,319	\$30,435,871	13.0%	\$6,151,952	\$7,555,104	22.8%
Abilene	\$987,976	\$1,071,559	8.5%	\$142,213	\$195,345	37.4%
Alden	\$8,905	\$9,144	2.7%	\$8,744	\$5,944	-32.0%
Alma	\$105,317	\$118,353	12.4%	\$29,079	\$31,155	7.1%
Almena	\$11,880	\$11,075	-6.8%	\$5,969	\$7,517	25.9%
Altamont	\$80,080	\$121,441	n/a	\$30,407	\$60,493	n/a
Altoona	\$18,585	\$19,250	3.6%	\$5,034	\$7,361	46.2%
Americus	\$31,421	\$35,608	13.3%	\$13,024	\$15,655	20.2%
Andover	\$2,140,550	\$2,605,828	n/a	\$538,909	\$637,984	n/a
Anthony	\$140,259	\$136,470	-2.7%	\$40,956	\$40,052	-2.2%
Argonia	\$21,299	\$22,525	5.8%	\$13,476	\$15,634	16.0%
Arkansas City	\$3,678,639	\$3,739,045	1.6%	\$690,446	\$837,146	21.2%
Arma	\$94,797	\$92,295	-2.6%	\$37,799	\$33,658	-11.0%
Ashland	\$101,767	\$109,794	7.9%	\$31,512	\$27,988	-11.2%
Atchison	\$1,780,398	\$1,751,556	-1.6%	\$390,934	\$424,975	8.7%
Attica	\$113,223	\$120,807	6.7%	\$25,223	\$33,395	32.4%
Auburn	\$149,851	\$171,362	14.4%	\$46,203	\$64,525	39.7%
Augusta	\$2,322,316	\$2,457,114	5.8%	\$535,511	\$716,687	33.8%
Axtell	\$59,725	\$69,685	16.7%	\$14,255	\$16,439	15.3%
Baldwin City	\$506,158	\$560,232	10.7%	\$199,381	\$239,401	20.1%
Basehor	\$568,934	\$661,525	16.3%	\$260,049	\$366,520	40.9%
Baxter Springs	\$836,445	\$816,966	-2.3%	\$555,058	\$407,325	-26.6%
Belle Plaine	\$97,922	\$101,047	3.2%	\$48,340	\$56,626	17.1%
Belleville	\$178,102	\$191,878	7.7%	\$29,910	\$42,434	41.9%
Beloit	\$896,975	\$938,904	4.7%	\$136,340	\$189,860	39.3%
Bennington	\$30,708	\$34,588	12.6%	\$13,827	\$18,695	35.2%
Benton	\$115,414	\$127,987	10.9%	\$39,509	\$42,627	7.9%
Beverly	\$617	\$8,085	n/a	\$150	\$3,565	n/a
Blue Rapids	\$182,480	\$240,645	n/a	\$68,062	\$113,513	n/a
Bonner Springs	\$3,399,111	\$3,879,269	14.1%	\$575,560	\$863,472	50.0%
Bronson	\$15,125	\$17,240	14.0%	\$5,908	\$7,233	22.4%
Buhler	\$82,156	\$77,658	-5.5%	\$83,546	\$83,629	0.1%
Burden	\$26,773	\$27,219	1.7%	\$8,221	\$11,787	43.4%
Burlingame	\$99,298	\$102,536	n/a	\$25,855	\$42,891	n/a
Burlington	\$938,930	\$1,020,594	8.7%	\$178,258	\$225,835	26.7%
Burrton	\$85,307	\$83,685	-1.9%	\$27,719	\$32,814	18.4%
Caldwell	\$117,081	\$120,357	2.8%	\$49,652	\$72,542	46.1%
Caney	\$470,105	\$575,838	22.5%	\$244,319	\$214,555	-12.2%
Canton	\$61,306	\$61,123	-0.3%	\$16,526	\$20,412	23.5%
Carbondale	\$212,732	\$229,101	7.7%	\$56,929	\$65,194	14.5%
Cawker City	\$45,619	\$51,171	12.2%	\$11,774	\$18,094	53.7%
Cedar Vale	\$40,955	\$43,384	5.9%	\$14,143	\$15,139	7.0%
Chanute	\$2,356,328	\$2,420,059	2.7%	\$355,891	\$413,383	16.2%
Chapman	\$107,149	\$112,518	5.0%	\$31,037	\$48,050	54.8%

## Local Sales and Use Tax Collections Issued for FY 2021 and FY 2022

County/City	Sales Tax			Use Tax		
	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change
Chase	\$11,782	\$13,530	14.8%	\$8,000	\$10,143	26.8%
Cherokee	\$39,650	\$44,709	n/a	\$14,536	\$18,875	n/a
Cherryvale	\$596,254	\$671,075	12.5%	\$222,195	\$311,360	40.1%
Chetopa	\$125,242	\$117,861	-5.9%	\$36,090	\$44,241	22.6%
Cimarron	\$260,732	\$271,208	4.0%	\$75,246	\$91,171	21.2%
Clafflin	\$24,190	\$26,248	8.5%	\$8,930	\$9,201	3.0%
Clay Center	\$1,771,526	\$1,997,772	12.8%	\$260,334	\$295,665	13.6%
Clifton	\$50,519	\$50,270	-0.5%	\$67,346	\$71,586	6.3%
Coffeyville	\$4,393,619	\$4,614,602	5.0%	\$901,888	\$1,035,984	14.9%
Colby	\$1,278,327	\$1,388,940	8.7%	\$173,694	\$213,972	23.2%
Coldwater	\$262,196	\$294,541	12.3%	\$49,341	\$94,690	91.9%
Collyer	\$7,092	\$7,399	4.3%	\$793	\$0	-100.0%
Colony	\$5,526	\$7,510	35.9%	\$3,111	\$5,040	62.0%
Columbus	\$489,579	\$592,259	n/a	\$136,244	\$192,720	n/a
Concordia	\$1,153,093	\$1,243,418	7.8%	\$111,891	\$147,443	31.8%
Conway Springs	\$129,872	\$137,169	5.6%	\$38,725	\$47,339	22.2%
Cottonwood Falls	\$94,376	\$97,623	3.4%	\$38,427	\$75,994	97.8%
Council Grove	\$756,496	\$777,888	2.8%	\$123,736	\$132,690	7.2%
Cunningham	\$57,836	\$60,499	4.6%	\$18,014	\$22,118	22.8%
Danville	\$2,022	\$2,108	4.3%	\$2,015	\$1,204	-40.3%
Dearing	\$35,709	\$47,262	32.4%	\$20,209	\$19,302	-4.5%
Deerfield	\$103,069	\$114,738	11.3%	\$20,415	\$17,724	-13.2%
Delphos	\$16,438	\$18,539	12.8%	\$8,134	\$9,082	11.7%
Derby	\$2,773,146	\$2,933,719	5.8%	\$518,448	\$644,437	24.3%
DeSoto	\$1,048,704	\$1,088,945	n/a	\$807,169	\$840,348	n/a
Dighton	\$99,152	\$106,659	7.6%	\$36,282	\$43,456	19.8%
Dodge City	\$5,494,943	\$6,170,896	12.3%	\$796,384	\$1,126,504	41.5%
Douglass	\$149,468	\$222,979	n/a	\$63,688	\$119,023	n/a
Downs	\$65,090	\$62,444	-4.1%	\$13,040	\$14,327	9.9%
Easton	\$32,805	\$34,121	4.0%	\$14,354	\$16,616	15.8%
Edgerton	\$491,530	\$553,847	12.7%	\$231,003	\$291,254	26.1%
Edna	\$72,146	\$82,007	13.7%	\$27,312	\$35,543	30.1%
Edwardsville	\$622,371	\$741,584	19.2%	\$373,519	\$547,816	46.7%
Effingham	\$26,829	\$32,990	23.0%	\$11,631	\$14,508	24.7%
El Dorado	\$2,420,334	\$2,587,883	6.9%	\$436,222	\$472,521	8.3%
Elkhart	\$178,789	\$193,720	8.4%	\$58,214	\$71,797	23.3%
Ellinwood	\$75,864	\$87,905	n/a	\$17,397	\$25,163	n/a
Ellis	\$377,201	\$424,043	12.4%	\$126,972	\$129,604	2.1%
Ellsworth	\$469,058	\$482,831	2.9%	\$84,778	\$98,859	16.6%
Elwood	\$116,472	\$145,275	24.7%	\$87,308	\$68,113	-22.0%
Emporia	\$4,592,166	\$4,974,079	8.3%	\$644,571	\$784,061	21.6%
Erie	\$144,860	\$145,600	0.5%	\$55,304	\$58,690	6.1%
Eskridge	\$30,223	\$32,831	8.6%	\$11,384	\$11,659	2.4%
Eudora	\$620,826	\$685,048	10.3%	\$304,486	\$439,802	44.4%
Eureka	\$534,414	\$567,305	6.2%	\$135,653	\$187,747	38.4%
Fairway	\$753,001	\$837,818	11.3%	\$521,425	\$629,376	20.7%
Florence	\$55,628	\$39,043	-29.8%	\$14,702	\$8,909	-39.4%
Fontana	\$3,388	\$3,179	-6.2%	\$5,610	\$5,598	-0.2%
Fort Scott	\$2,301,691	\$2,498,206	8.5%	\$356,883	\$430,898	20.7%
Frankfort	\$127,466	\$197,915	55.3%	\$31,176	\$78,757	152.6%
Fredonia	\$931,058	\$937,472	0.7%	\$204,113	\$223,782	9.6%
Frontenac	\$651,047	\$679,507	4.4%	\$172,186	\$203,370	18.1%
Galena	\$222,172	\$229,502	3.3%	\$129,788	\$167,620	29.1%
Garden City	\$7,396,042	\$8,305,051	n/a	\$790,767	\$2,345,440	n/a
Garden Plain	\$0	\$8,296	n/a	\$0	\$3,084	n/a
Gardner	\$4,255,387	\$4,506,207	5.9%	\$984,832	\$1,301,048	32.1%
Garnett	\$274,617	\$263,785	-3.9%	\$45,548	\$48,660	6.8%
Gas	\$43,927	\$44,903	2.2%	\$6,921	\$11,399	64.7%
Geneseo	\$17,140	\$21,807	27.2%	\$9,376	\$13,485	43.8%
Girard	\$290,212	\$297,311	2.4%	\$163,691	\$142,629	-12.9%
Glade	\$30,787	\$31,632	2.7%	\$5,060	\$4,902	-3.1%
Glasco	\$27,043	\$24,861	-8.1%	\$7,414	\$9,322	25.7%
Glen Elder	\$0	\$5,116	n/a	\$0	\$2,456	n/a
Goddard	\$1,091,125	\$1,222,941	12.1%	\$255,613	\$292,090	14.3%
Goodland	\$282,722	\$289,682	2.5%	\$39,474	\$48,497	22.9%
Grandview Plaza	\$153,361	\$196,963	28.4%	\$68,875	\$87,709	27.3%
Great Bend	\$2,698,621	\$3,056,156	n/a	\$350,968	\$408,266	n/a
Greensburg	\$139,096	\$162,879	17.1%	\$45,953	\$59,621	29.7%
Gridley	\$0	\$4,168	n/a	\$0	\$2,837	n/a
Grinnell	\$7,930	\$7,258	-8.5%	\$3,068	\$3,078	0.3%

# Local Sales and Use Tax Collections Issued for FY 2021 and FY 2022

County/City	Sales Tax			Use Tax		
	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change
Hardtner	\$0	\$0	#DIV/0!	\$0	\$0	n/a
Harper	\$387,959	\$423,494	9.2%	\$61,204	\$76,930	25.7%
Hartford	\$22,806	\$22,540	-1.2%	\$6,306	\$10,009	58.7%
Haven	\$66,799	\$54	n/a	\$14,923	\$106	n/a
Hays	\$10,261,638	\$11,383,278	10.9%	\$1,241,843	\$1,564,661	26.0%
Haysville	\$743,420	\$826,435	11.2%	\$377,550	\$473,607	25.4%
Herington	\$451,118	\$261,612	n/a	\$127,532	\$85,691	n/a
Hiawatha	\$1,169,134	\$1,184,529	1.3%	\$185,497	\$214,273	15.5%
Highland	\$62,488	\$63,876	2.2%	\$21,350	\$31,091	45.6%
Hill City	\$236,611	\$239,381	1.2%	\$36,094	\$54,921	52.2%
Hillsboro	\$478,573	\$589,677	23.2%	\$68,133	\$134,365	97.2%
Hoisington	\$185,321	\$195,206	5.3%	\$38,449	\$48,503	26.1%
Holcomb	\$56,688	\$68,300	20.5%	\$30,152	\$39,973	32.6%
Holton	\$785,991	\$795,951	1.3%	\$89,433	\$97,581	9.1%
Horton	\$303,244	\$275,752	-9.1%	\$82,298	\$99,793	21.3%
Howard	\$74,862	\$80,351	7.3%	\$18,735	\$27,168	45.0%
Hugoton	\$718,980	\$775,250	7.8%	\$192,602	\$224,809	16.7%
Humboldt	\$252,629	\$329,915	30.6%	\$128,205	\$133,172	3.9%
Hutchinson	\$8,895,720	\$9,610,733	8.0%	\$1,740,910	\$1,376,091	-21.0%
Independence	\$5,710,579	\$5,996,055	5.0%	\$912,513	\$1,158,028	26.9%
Iola	\$1,397,057	\$1,447,034	3.6%	\$151,388	\$188,934	24.8%
Jetmore	\$128,429	\$140,847	9.7%	\$38,066	\$49,592	30.3%
Junction City	\$8,731,619	\$8,570,019	-1.9%	\$1,308,423	\$1,502,253	14.8%
Kanopolis	\$22,130	\$23,720	7.2%	\$9,692	\$11,564	19.3%
Kanorado	\$0	\$516	n/a	\$0	\$1,031	n/a
Kansas City	\$39,753,460	\$43,591,767	9.7%	\$8,879,539	\$10,834,051	22.0%
Kensington	\$45,176	\$46,742	3.5%	\$8,308	\$15,178	82.7%
Kincaid	\$6,643	\$7,347	10.6%	\$3,353	\$4,714	40.6%
Kingman	\$478,689	\$492,105	2.8%	\$106,713	\$131,489	23.2%
Kinsley	\$165,055	\$173,135	4.9%	\$56,750	\$45,288	-20.2%
Kiowa	\$99,703	\$116,903	17.3%	\$19,469	\$29,763	52.9%
LaCrosse	\$255,098	\$265,175	4.0%	\$51,366	\$72,265	40.7%
LaCygne	\$327,950	\$335,747	2.4%	\$141,476	\$131,214	-7.3%
LaHarpe	\$17,600	\$18,380	4.4%	\$11,023	\$12,453	13.0%
Lakin	\$186,474	\$201,519	8.1%	\$56,756	\$97,720	72.2%
Lane	\$6,996	\$8,590	22.8%	\$5,314	\$7,467	40.5%
Lansing	\$1,400,535	\$1,494,777	6.7%	\$370,107	\$511,983	38.3%
Larned	\$241,221	\$269,903	11.9%	\$49,724	\$59,741	20.1%
Latham	\$0	\$0	n/a	\$0	\$0	n/a
Lawrence	\$25,639,369	\$28,480,560	11.1%	\$4,114,533	\$5,433,237	32.0%
Leavenworth	\$10,076,364	\$10,309,972	2.3%	\$1,845,152	\$2,150,701	16.6%
Leawood	\$7,323,170	\$8,732,057	19.2%	\$3,127,939	\$3,924,756	25.5%
Lebo	\$203,599	\$235,691	15.8%	\$95,480	\$76,821	-19.5%
Lecompton	\$51,285	\$53,252	3.8%	\$28,040	\$45,961	63.9%
Lenexa	\$19,018,921	\$22,324,676	17.4%	\$8,744,551	\$9,865,963	12.8%
Leon	\$32,634	\$33,196	1.7%	\$18,124	\$21,608	19.2%
Leonardville	\$26,138	\$27,079	3.6%	\$10,394	\$12,818	23.3%
LeRoy	\$40,649	\$43,561	7.2%	\$11,565	\$14,327	23.9%
Liberal	\$5,545,328	\$6,165,204	11.2%	\$786,196	\$1,153,837	46.8%
Lincoln Center	\$131,550	\$136,924	4.1%	\$28,168	\$38,984	38.4%
Lindsborg	\$491,249	\$540,235	10.0%	\$126,942	\$155,576	22.6%
Linwood	\$33,085	\$31,668	-4.3%	\$24,861	\$27,565	10.9%
Little River	\$34,060	\$31,714	-6.9%	\$16,120	\$18,118	12.4%
Logan	\$33,114	\$34,664	4.7%	\$13,202	\$17,935	35.8%
Longford	\$6,390	\$6,951	8.8%	\$1,412	\$1,932	36.8%
Louisburg	\$1,554,812	\$1,580,026	1.6%	\$346,603	\$429,238	23.8%
Lucas	\$32,651	\$36,960	13.2%	\$7,561	\$9,781	29.4%
Luray	\$30,994	\$29,749	-4.0%	\$7,275	\$13,175	81.1%
Lyndon	\$241,748	\$219,513	-9.2%	\$35,941	\$47,441	32.0%
Lyons	\$394,090	\$436,041	10.6%	\$81,481	\$105,128	29.0%
Manhattan	\$16,837,799	\$18,513,976	10.0%	\$2,413,067	\$3,105,568	28.7%
Mankato	\$80,987	\$89,139	10.1%	\$21,345	\$21,795	2.1%
Maple Hill	\$21,658	\$32,386	49.5%	\$13,109	\$16,307	24.4%
Mapleton	\$3,086	\$3,754	21.6%	\$2,333	\$3,700	58.6%
Marion	\$194,437	\$198,803	2.2%	\$37,618	\$48,966	30.2%
Marquette	\$39,592	\$42,400	7.1%	\$12,212	\$14,045	15.0%
Marysville	\$1,466,484	\$1,510,698	3.0%	\$232,284	\$280,016	20.5%
Mayetta	\$17,973	\$41,450	n/a	\$17,668	\$21,201	n/a
Mayfield	\$4,546	\$4,980	9.5%	\$1,203	\$1,838	52.7%
McCune	\$17,249	\$67,623	292.0%	\$10,509	\$13,888	32.2%

## Local Sales and Use Tax Collections Issued for FY 2021 and FY 2022

County/City	Sales Tax			Use Tax		
	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change
McPherson	\$3,029,459	\$3,288,114	8.5%	\$606,216	\$594,155	-2.0%
Meade	\$201,312	\$228,219	13.4%	\$59,467	\$65,925	10.9%
Medicine Lodge	\$237,498	\$237,370	-0.1%	\$48,397	\$57,925	19.7%
Melvorn	\$23,888	\$24,481	2.5%	\$8,188	\$10,880	32.9%
Meriden	\$46,564	\$58,835	26.4%	\$15,104	\$24,772	64.0%
Merriam	\$12,657,430	\$14,232,682	12.4%	\$1,010,088	\$1,214,454	20.2%
Miltonvale	\$57,648	\$69,208	20.1%	\$12,218	\$18,507	51.5%
Minneapolis	\$195,174	\$209,265	7.2%	\$46,188	\$58,886	27.5%
Minneola	\$68,630	\$58,985	-14.1%	\$21,426	\$47,660	122.4%
Mission	\$4,226,483	\$4,475,742	n/a	\$1,469,942	\$1,289,006	n/a
Mission Hills	\$798,977	\$946,722	18.5%	\$442,364	\$500,190	13.1%
Mission Woods	\$39,664	\$57,113	44.0%	\$13,757	\$26,928	95.7%
Montezuma	\$365,073	\$410,156	12.3%	\$100,594	\$103,389	2.8%
Moran	\$27,128	\$36,582	34.9%	\$7,433	\$9,507	27.9%
Morland	\$9,075	\$11,288	24.4%	\$2,350	\$3,631	54.5%
Moscow	\$43,663	\$40,550	-7.1%	\$14,936	\$18,953	26.9%
Mound City	\$155,219	\$156,492	0.8%	\$24,232	\$32,395	33.7%
Mound Valley	\$9,926	\$10,135	2.1%	\$4,903	\$5,529	12.8%
Moundridge	\$241,460	\$246,400	2.0%	\$83,704	\$86,354	3.2%
Mullinville	\$11,471	\$15,609	36.1%	\$15,364	\$18,630	21.3%
Mulvane	\$507,923	\$109,819	n/a	\$228,344	\$58,034	n/a
Neodesha	\$481,851	\$737,958	n/a	\$164,296	\$273,520	n/a
Neosho Rapids	\$5,669	\$7,799	37.6%	\$4,181	\$5,437	30.0%
Ness City	\$377,042	\$438,335	16.3%	\$78,233	\$99,626	27.3%
Nickerson	\$58,877	\$72,668	23.4%	\$17,451	\$28,214	61.7%
Norton	\$536,794	\$595,655	11.0%	\$132,325	\$145,941	10.3%
Oak Hill	\$779	\$780	0.1%	\$400	\$583	45.7%
Oakley	\$218,243	\$240,895	10.4%	\$33,100	\$41,301	24.8%
Oberlin	\$290,965	\$314,039	7.9%	\$94,254	\$119,715	27.0%
Ogden	\$85,894	\$91,189	6.2%	\$27,406	\$36,519	33.3%
Olathe	\$42,065,362	\$46,367,640	10.2%	\$8,901,168	\$13,811,652	55.2%
Olpe	\$22,604	\$33,742	49.3%	\$5,730	\$8,608	50.2%
Onaga	\$76,302	\$81,939	7.4%	\$17,911	\$22,859	27.6%
Osage City	\$556,955	\$562,396	1.0%	\$98,047	\$135,082	37.8%
Osawatomie	\$354,363	\$356,437	n/a	\$117,499	\$146,509	n/a
Oskaloosa	\$166,433	\$176,087	5.8%	\$40,424	\$50,431	24.8%
Oswego	\$239,422	\$230,572	-3.7%	\$82,271	\$92,167	12.0%
Ottawa	\$4,445,849	\$4,637,443	4.3%	\$713,279	\$879,669	23.3%
Overbrook	\$106,231	\$114,650	7.9%	\$28,648	\$37,107	29.5%
Overland Park	\$45,119,304	\$51,709,735	14.6%	\$11,667,970	\$15,879,150	36.1%
Oxford	\$55,674	\$58,059	4.3%	\$25,174	\$28,880	14.7%
Ozawkie	\$40,940	\$46,241	12.9%	\$24,350	\$29,795	22.4%
Palco	\$42,772	\$41,773	-2.3%	\$3,450	\$5,631	63.2%
Paola	\$1,987,039	\$2,089,473	5.2%	\$307,525	\$310,959	1.1%
Parker	\$71,828	\$97,093	35.2%	\$15,935	\$20,600	29.3%
Parsons	\$2,601,346	\$2,700,223	3.8%	\$521,177	\$601,692	15.4%
Paxico	\$11,731	\$12,943	10.3%	\$5,023	\$6,983	39.0%
Peabody	\$64,282	\$76,676	19.3%	\$21,402	\$32,179	50.4%
Perry	\$47,911	\$85,422	n/a	\$22,850	\$42,654	n/a
Phillipsburg	\$843,019	\$867,554	2.9%	\$166,061	\$226,154	36.2%
Pittsburg	\$5,995,507	\$6,570,933	9.6%	\$1,160,098	\$1,400,916	20.8%
Plainville	\$434,558	\$613,124	n/a	\$82,012	\$124,304	n/a
Pleasanton	\$199,393	\$176,380	-11.5%	\$56,195	\$99,488	77.0%
Pomona	\$160,078	\$154,821	-3.3%	\$42,703	\$60,658	42.0%
Potwin	\$17,973	\$19,093	6.2%	\$7,068	\$8,855	25.3%
Prairie Village	\$2,601,629	\$2,870,329	10.3%	\$1,161,833	\$1,461,791	25.8%
Pratt	\$1,234,791	\$1,309,437	6.0%	\$162,138	\$187,724	15.8%
Pretty Prairie	\$30,786	\$38,109	23.8%	\$19,393	\$19,136	-1.3%
Princeton	\$54,679	\$50,000	n/a	\$67,393	\$14,229	n/a
Protection	\$76,455	\$80,023	4.7%	\$22,312	\$24,603	10.3%
Randolph	\$15,414	\$18,914	22.7%	\$6,479	\$8,659	33.7%
Ransom	\$13,616	\$14,396	5.7%	\$2,520	\$3,532	40.2%
Richmond	\$13,497	\$15,405	14.1%	\$19,577	\$29,620	51.3%
Riley	\$90,405	\$95,780	5.9%	\$23,167	\$27,687	19.5%
Roeland Park	\$2,034,143	\$2,441,849	n/a	\$293,215	\$462,847	n/a
Rolla	\$47,170	\$42,319	-10.3%	\$19,927	\$23,705	19.0%
Rose Hill	\$243,443	\$264,736	8.7%	\$115,496	\$162,992	41.1%
Rossville	\$105,233	\$101,849	-3.2%	\$27,115	\$35,237	30.0%
Sabetha	\$502,683	\$523,965	4.2%	\$107,642	\$136,741	27.0%
Saint Francis	\$176,667	\$177,303	0.4%	\$42,695	\$63,160	47.9%



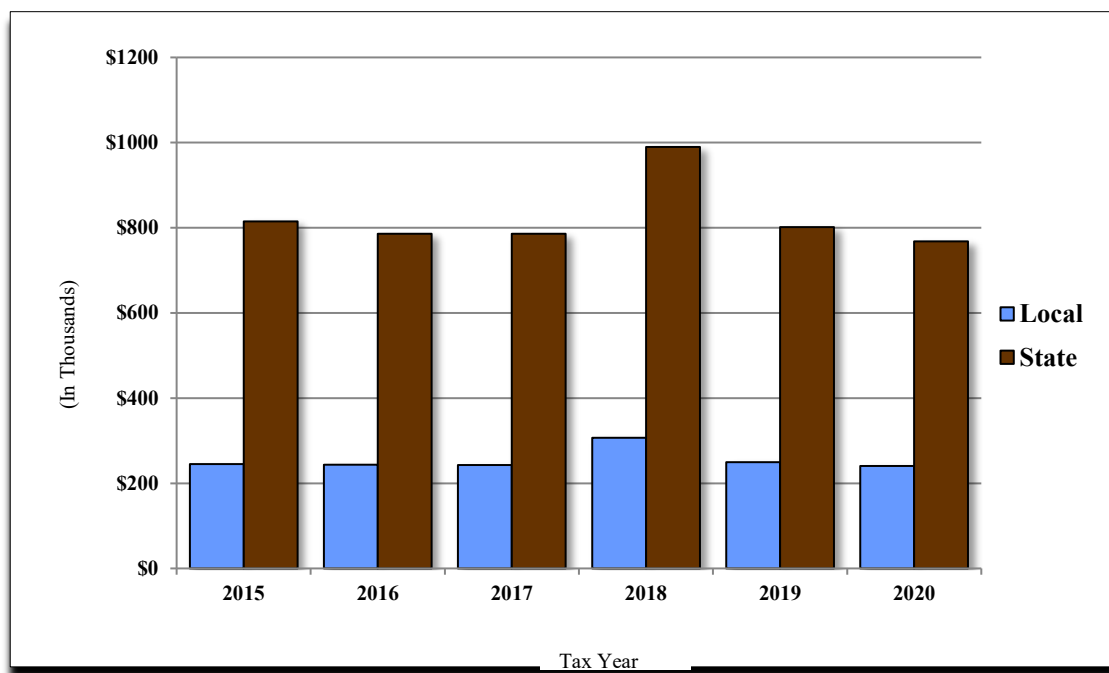
## Local Sales and Use Tax Collections Issued for FY 2021 and FY 2022

County/City	Sales Tax			Use Tax		
	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change	Fiscal Year 2021 (July 2020 - June 2021)	Fiscal Year 2022 (July 2021 - June 2022)	Percent Change
Saint George	\$59,685	\$71,847	20.4%	\$42,040	\$59,606	41.8%
Saint John	\$123,588	\$132,597	7.3%	\$23,524	\$33,755	43.5%
Saint Marys	\$302,791	\$323,402	6.8%	\$87,930	\$116,686	32.7%
Saint Paul	\$67,698	\$68,047	0.5%	\$21,683	\$22,897	5.6%
Salina	\$14,387,708	\$15,773,484	9.6%	\$1,679,144	\$2,160,268	28.7%
Satanta	\$117,020	\$86,841	-25.8%	\$28,644	\$51,571	80.0%
Scammon	\$17,515	\$20,307	15.9%	\$15,594	\$6,184	-60.3%
Scott City	\$323,828	\$345,643	6.7%	\$76,050	\$81,769	7.5%
Scranton	\$34,081	\$37,400	9.7%	\$12,328	\$15,860	28.6%
Sedan	\$195,685	\$212,586	8.6%	\$49,138	\$58,131	18.3%
Sedgwick	\$139,682	\$135,615	-2.9%	\$42,942	\$44,510	3.7%
Seneca	\$675,300	\$740,404	9.6%	\$99,828	\$122,397	22.6%
Severy	\$14,380	\$27,402	90.6%	\$6,242	\$7,760	24.3%
Shawnee	\$17,554,292	\$18,811,427	7.2%	\$4,789,570	\$5,833,140	21.8%
Smith Center	\$285,559	\$296,111	3.7%	\$58,404	\$77,668	33.0%
South Hutchinson	\$338,494	\$361,735	6.9%	\$98,510	\$108,364	10.0%
Spivey	\$17,106	\$41,495	n/a	\$1,331	\$1,434	n/a
Spring Hill	\$1,227,069	\$1,493,776	21.7%	\$579,744	\$776,401	33.9%
Stafford	\$192,082	\$222,403	15.8%	\$68,724	\$82,025	19.4%
Sterling	\$243,309	\$262,761	8.0%	\$76,162	\$112,027	47.1%
Stockton	\$399,601	\$439,928	10.1%	\$108,141	\$137,119	26.8%
Strong City	\$45,231	\$57,106	26.3%	\$26,011	\$16,190	-37.8%
Sublette	\$204,725	\$229,527	12.1%	\$57,343	\$63,920	11.5%
Sylvia	\$2,638	\$4,162	57.8%	\$1,323	\$2,208	66.9%
Syracuse	\$225,750	\$227,007	0.6%	\$56,567	\$81,457	44.0%
Thayer	\$65,334	\$60,776	-7.0%	\$48,248	\$21,454	-55.5%
Tipton	\$23,475	\$25,963	10.6%	\$6,528	\$6,839	4.8%
Tonganoxie	\$938,209	\$1,048,608	11.8%	\$338,338	\$490,166	44.9%
Topeka	\$41,998,468	\$44,663,133	6.3%	\$8,290,723	\$9,035,998	9.0%
Toronto	\$8,996	\$14,396	60.0%	\$2,952	\$3,675	24.5%
Towanda	\$77,162	\$84,857	10.0%	\$49,972	\$67,539	35.2%
Troy	\$63,969	\$64,584	1.0%	\$38,857	\$44,185	13.7%
Udall	\$58,322	\$72,470	24.3%	\$20,030	\$25,734	28.5%
Ulysses	\$1,277,414	\$1,345,362	5.3%	\$426,559	\$521,302	22.2%
Uniontown	\$22,550	\$21,727	-3.6%	\$13,904	\$10,243	-26.3%
Utica	\$10,177	\$11,215	10.2%	\$3,302	\$5,266	59.5%
Valley Center	\$39,861	\$514,360	n/a	\$13,069	\$303,662	n/a
Valley Falls	\$246,151	\$262,755	6.7%	\$52,249	\$74,651	42.9%
Victoria	\$73,821	\$89,670	21.5%	\$30,108	\$34,387	14.2%
Wakeeney	\$283,711	\$313,887	10.6%	\$53,208	\$72,012	35.3%
Wakefield	\$55,053	\$60,034	9.0%	\$21,239	\$26,168	23.2%
Wamego	\$1,184,791	\$1,295,130	9.3%	\$313,957	\$366,059	16.6%
Washington	\$183,786	\$173,947	-5.4%	\$40,800	\$48,263	18.3%
Waterville	\$81,267	\$98,403	21.1%	\$19,571	\$24,982	27.6%
Wathena	\$130,865	\$141,432	8.1%	\$73,764	\$97,159	31.7%
Waverly	\$50,305	\$50,909	1.2%	\$17,159	\$20,138	17.4%
Weir	\$22,446	\$20,810	-7.3%	\$30,427	\$5,500	-81.9%
Wellington	\$2,468,768	\$2,575,824	4.3%	\$413,111	\$498,521	20.7%
Wellsville	\$257,810	\$275,161	6.7%	\$84,037	\$114,567	36.3%
Westmoreland	\$59,633	\$57,404	-3.7%	\$19,345	\$20,317	5.0%
Westwood	\$662,606	\$804,477	21.4%	\$145,219	\$173,946	19.8%
Westwood Hills	\$32,343	\$28,404	-12.2%	\$23,865	\$30,020	25.8%
White Cloud	\$286	\$5,748	n/a	\$216	\$5,800	n/a
Whitewater	\$25,358	\$27,683	9.2%	\$7,424	\$9,476	27.6%
Willard	\$1,515	\$1,613	6.5%	\$1,381	\$2,319	67.9%
Williamsburg	\$18,390	\$19,075	3.7%	\$7,158	\$9,346	30.6%
Wilmore	\$3,305	\$5,917	79.0%	\$1,707	\$1,766	3.5%
Wilson	\$61,522	\$72,294	17.5%	\$16,041	\$24,722	54.1%
Winchester	\$15,000	\$15,156	1.0%	\$5,348	\$6,162	15.2%
Winfield	\$3,293,338	\$3,382,269	2.7%	\$717,400	\$791,815	10.4%
Yates Center	\$329,583	\$352,491	7.0%	\$97,318	\$118,323	21.6%
Horsethief Reservoir	\$2,377,887	\$1,775,096	-25.3%	\$392,565	\$537,483	36.9%
Statewide	\$1,044,098,278	\$1,157,746,636	10.9%	\$238,379,880	\$303,091,740	27.1%
Washburn U. (in Shawnee Co)	\$20,435,092	\$21,756,559	6.5%	\$4,342,937	\$5,058,677	16.5%

## 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.

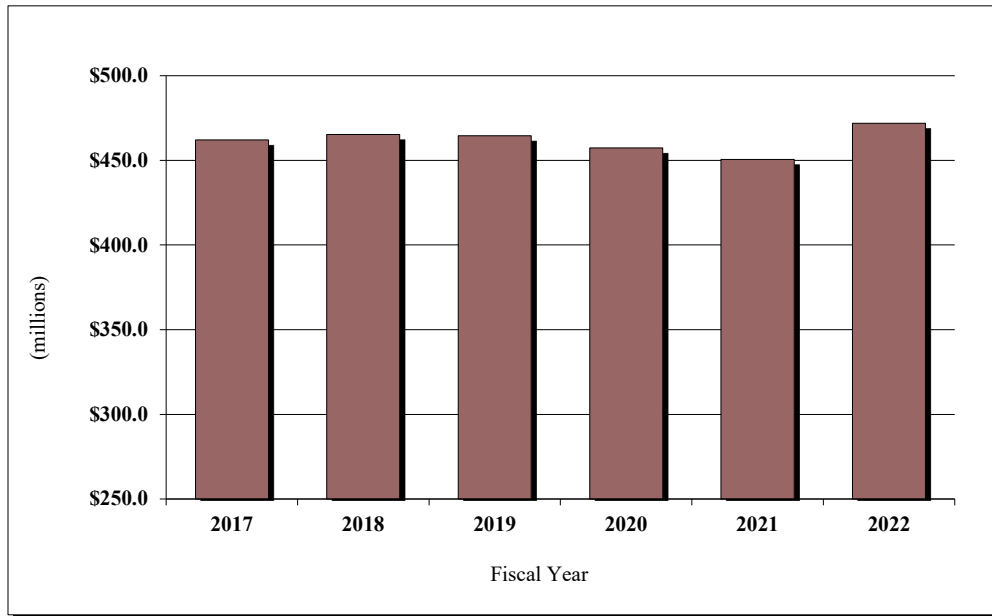
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



<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>
2015	20,082	\$245,103	\$815,076	\$1,060,179	9.3%
2016	19,714	\$243,665	\$785,770	\$1,029,435	-2.9%
2017	19,401	\$242,851	\$786,054	\$1,028,905	-0.1%
2018	20,686	\$307,074	\$990,100	\$1,297,174	26.1%
2019	17,785	\$249,756	\$801,664	\$1,051,420	-18.9%
2020	16,963	\$240,603	\$767,755	\$1,008,358	-4.1%

## Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections increased by 4.7% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2017	\$462,115,871	1.7%
2018	\$465,235,307	0.7%
2019	\$464,448,938	-0.2%
2020	\$457,330,447	-1.5%
2021	\$450,570,368	-1.5%
2022	\$471,875,737	4.7%

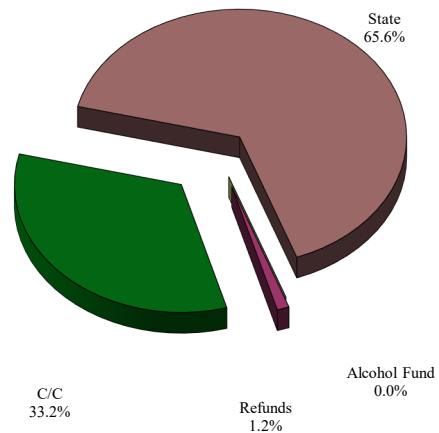
## Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

### Motor Fuel by Fuel Type

	Fiscal Year <u>2021</u>	Fiscal Year <u>2022</u>	Percent <u>Change</u>
Regular and E-85	\$309,098,326	\$332,372,614	7.5%
Special (Diesel) Fuel	\$129,460,450	\$126,943,253	(1.9%)
LP Gas Fuel	\$2,188,410	\$2,396,093	9.5%
Interstate Motor Fuel	\$9,502,294	\$9,841,050	3.6%
Motor Carrier Trip Permits	<u>\$320,888</u>	<u>\$322,727</u>	0.6%
Total (Gross)	\$450,570,368	\$471,875,737	4.7%

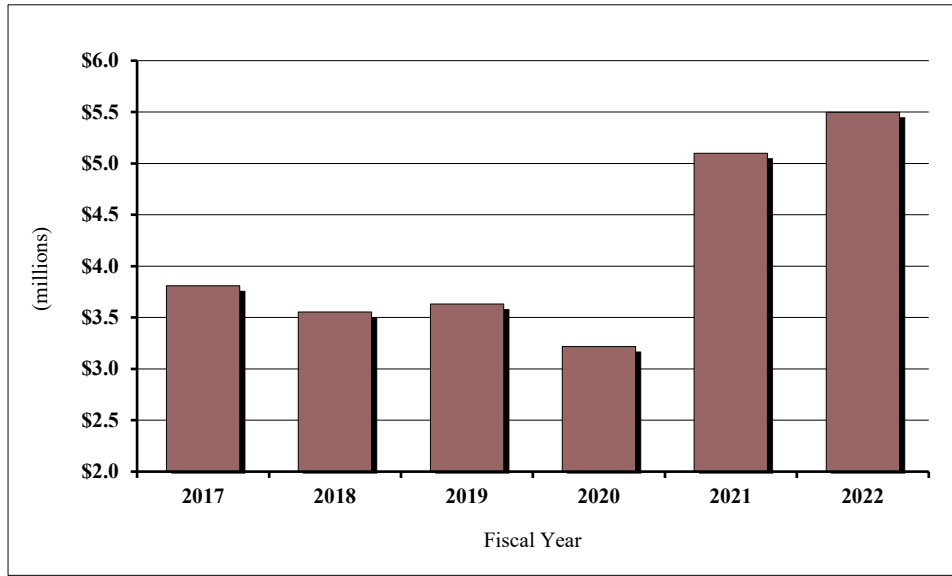
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$309,535,146
Special City/County Highway Fund	\$156,842,954
Alcohol Producers' Incentive Fund	\$0
Refund Fund	<u>\$5,497,637</u>
Total	\$471,875,737



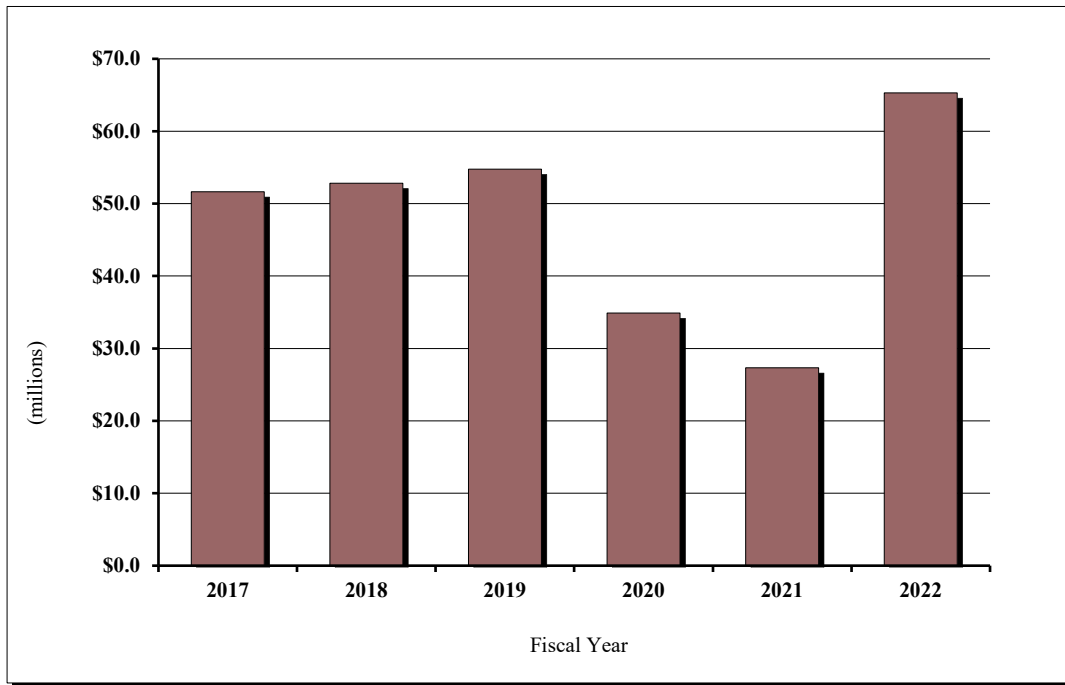
## Motor Fuel Refund Amounts

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>
2017	\$3,808,017	1.8%
2018	\$3,552,733	-6.7%
2019	\$3,631,958	2.2%
2020	\$3,215,735	(11.5%)
2021	\$5,098,744	58.6%
2022	\$5,497,637	7.8%

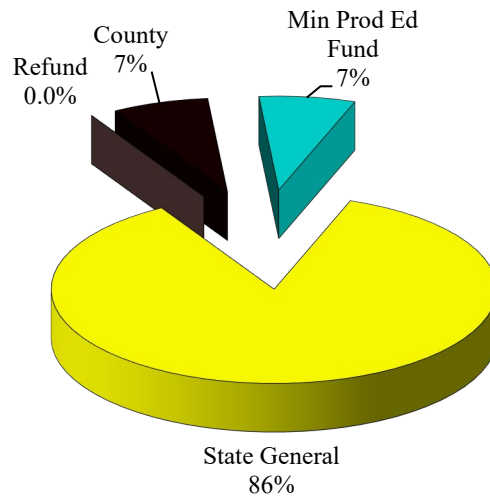
## Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2017	\$33,817,534	\$17,822,876	\$51,640,410	18.0%
2018	\$36,157,669	\$16,661,872	\$52,819,541	2.3%
2019	\$40,827,697	\$13,934,559	\$54,762,256	3.7%
2020	\$31,258,274	\$3,633,354	\$34,891,628	-36.3%
2021	\$21,120,616	\$6,209,854	\$27,330,470	-21.7%
2022	\$42,303,008	\$22,993,073	\$65,296,081	138.9%

## 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 2022

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Mineral Production Education Fund
Oil	\$35,340,603	\$0	\$2,961,211	
Natural Gas	\$20,826,951	\$486	\$1,609,481	
Total	\$56,167,554	\$486	\$4,570,692	\$4,557,349

Gross Total All Funds	\$65,296,081
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## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2021

Calendar Year 2021: January 2021 through December 2021

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	ELLIS	2,226,708	41	COFFEY	185,592	81	RILEY	12,238
2	HASKELL	1,834,017	42	GRANT	180,730	82	HAMILTON	11,546
3	BARTON	1,386,620	43	SHERIDAN	175,094	83	GEARY	5,302
4	FINNEY	1,374,616	44	PAWNEE	167,581	84	DICKINSON	5,239
5	ROOKS	1,359,413	45	CLARK	163,360	85	JEFFERSON	4,542
6	RUSSELL	1,335,357	46	MIAMI	162,940	86	BROWN	4,404
7	NESS	1,178,746	47	COMANCHE	160,698	87	LABETTE	3,133
8	STAFFORD	916,108	48	NORTON	156,811	88	JACKSON	1,335
9	GRAHAM	745,933	49	WICHITA	149,055	89	OSAGE	1,324
10	BUTLER	689,731	50	MEADE	146,241	90	CLAY	1,086
11	TREGO	655,915	51	RUSH	143,539	91	ATCHISON	0
12	BARBER	611,542	52	CHAUTAUQUA	136,839	92	CHEROKEE	0
13	LANE	576,094	53	EDWARDS	120,875	93	CLOUD	0
14	COWLEY	536,670	54	STANTON	116,966	94	DONIPHAN	0
15	RICE	522,543	55	ANDERSON	112,377	95	JEWELL	0
16	LOGAN	516,242	56	OSBORNE	111,589	96	LINCOLN	0
17	GOVE	484,052	57	JOHNSON	108,952	97	MARSHALL	0
18	SCOTT	462,354	58	FRANKLIN	102,606	98	MITCHELL	0
19	PRATT	446,165	59	MARION	98,649	99	OTTAWA	0
20	KEARNY	415,725	60	SEDGWICK	94,739	100	POTTAWATOMIE	0
21	HODGEMAN	411,076	61	HARVEY	84,948	101	REPUBLIC	0
22	WOODSON	404,945	62	GRAY	84,421	102	SHAWNEE	0
23	RENO	398,513	63	GREELEY	83,508	103	SMITH	0
24	THOMAS	354,588	64	WILSON	72,261	104	WASHINGTON	0
25	FORD	345,322	65	WALLACE	66,101	105	WYANDOTTE	0
26	RAWLINS	331,972	66	LYON	64,893			
27	SUMNER	317,613	67	LINN	63,749			
28	KINGMAN	304,433	68	BOURBON	59,011			
29	GREENWOOD	303,523	69	MONTGOMERY	58,770			
30	HARPER	296,938	70	SALINE	50,275	TOTAL BARRELS OIL		27,906,260
31	MCPHERSON	285,039	71	ELK	48,533			
32	SEWARD	284,615	72	MORRIS	38,669			
33	CHEYENNE	258,497	73	NEMAHA	38,329			
34	MORTON	248,629	74	LEAVENWORTH	35,224	Counties producing		
35	KIOWA	224,137	75	DOUGLAS	24,301	over 1 million barrels		10,695,478
36	STEVENS	220,848	76	SHERMAN	23,627	Percent Total		38.3%
37	PHILLIPS	214,907	77	CHASE	23,132			
38	ELLSWORTH	205,518	78	CRAWFORD	22,861			
39	ALLEN	198,399	79	WABAUNSEE	21,756			
40	DECATUR	191,513	80	NEOSHO	20,932			



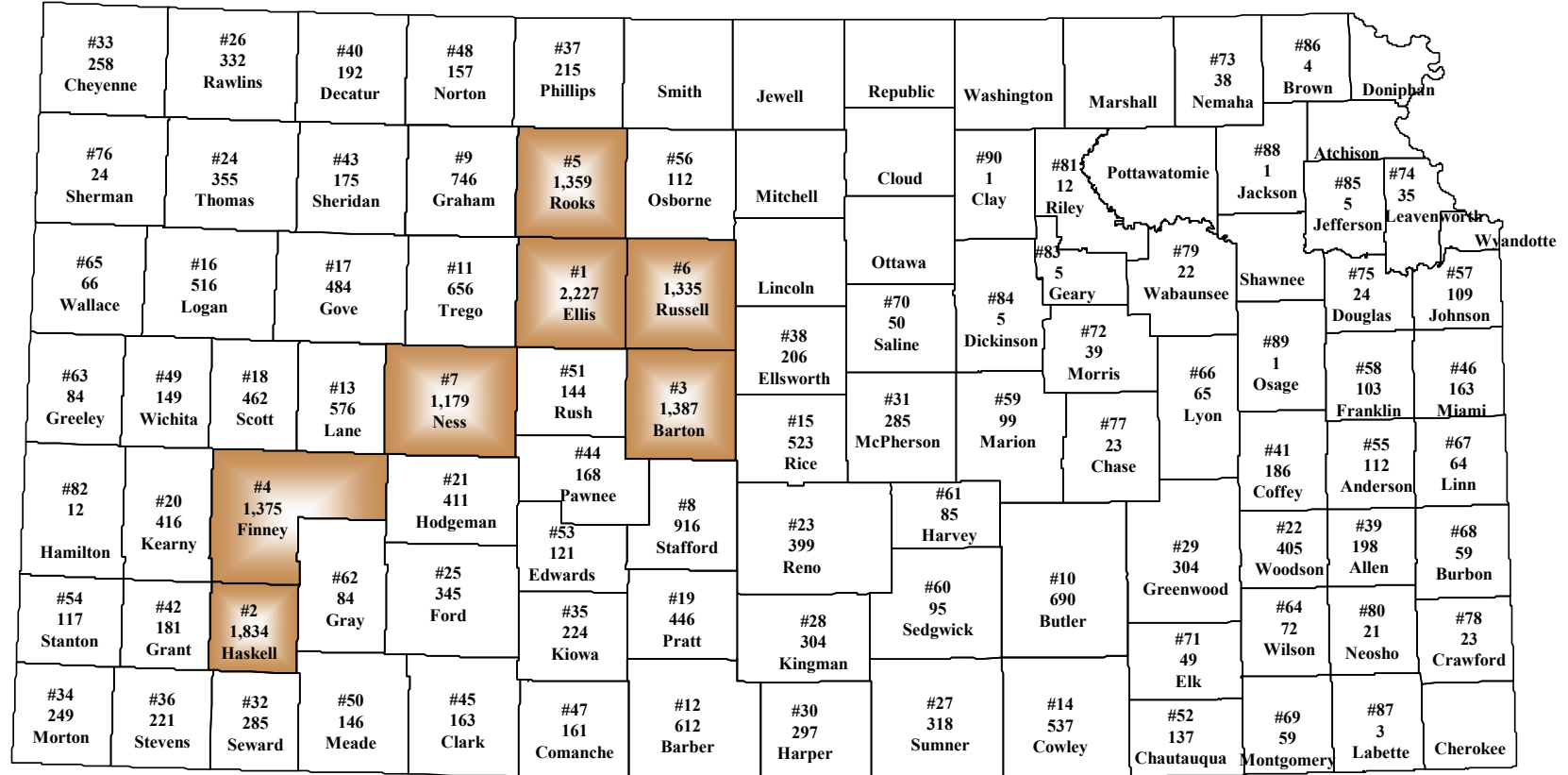
## Oil Production, Calendar Year 2021

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2021. 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 2.2 million barrels, was the top producer. There were 7 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 10.7 million barrels was 38.3% of the statewide total production of 27.9 million barrels. Details of this map are contained in page 55 of this report.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)




Calendar Year 2021: January, 2021 through December, 2021

Annual Report

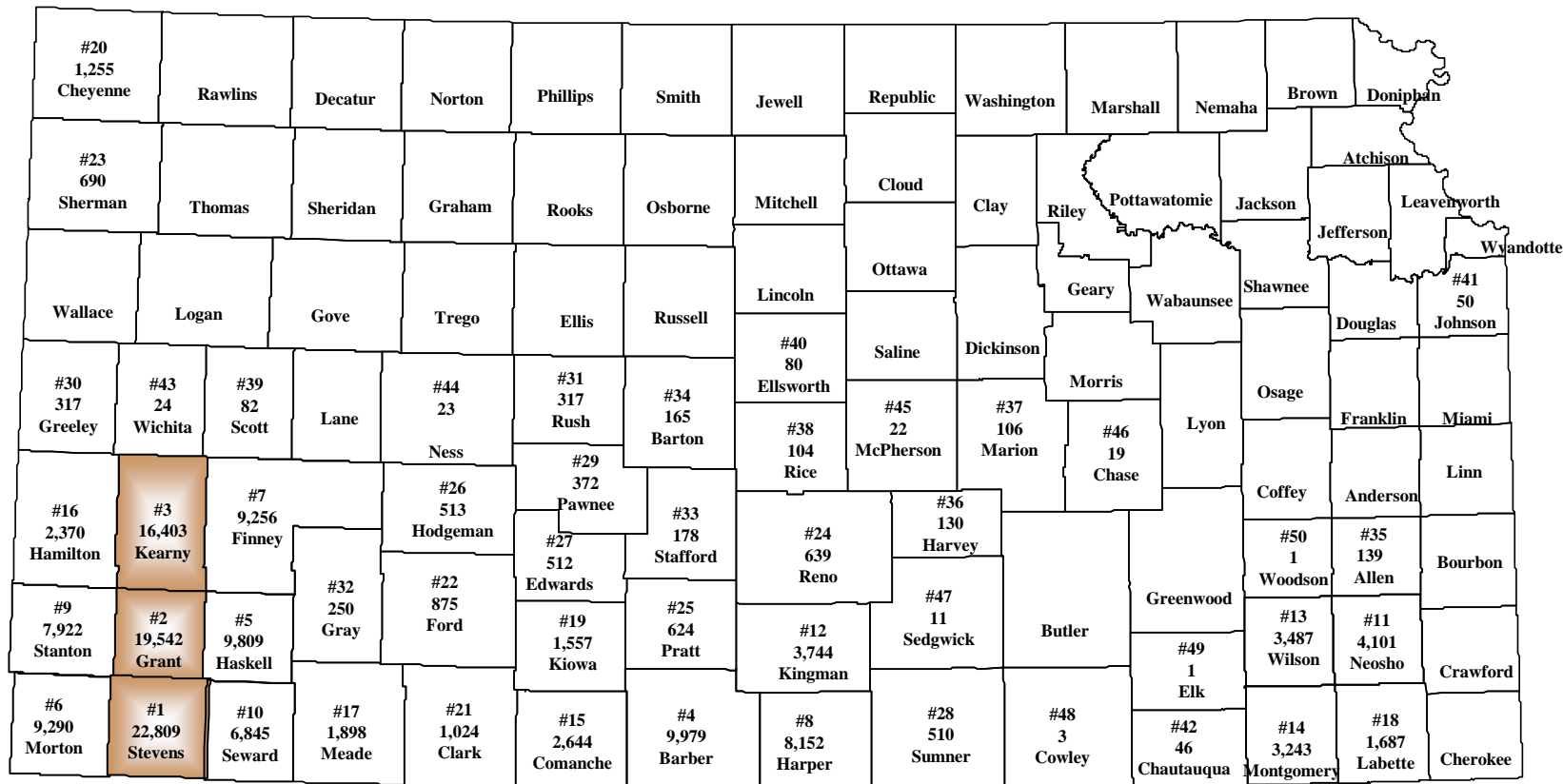
# Gas Production, Calendar Year 2021

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2021.

Forty-nine of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 24.3 million MCF. There were 3 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 58.8 million MCF was 38.2 percent of the statewide total production of 153.8 million MCF. Details of this map are in contained in page 57 of this report.

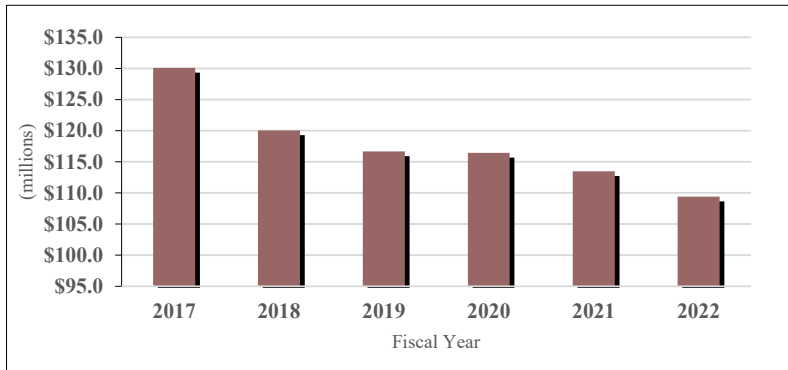
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

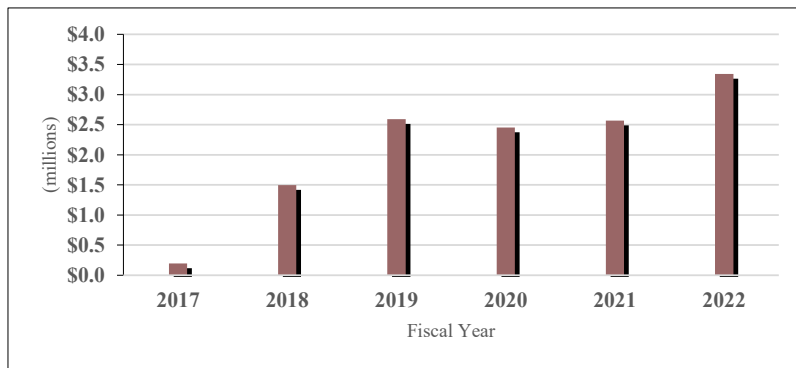
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$130,078,744	-6.1%
2018	\$120,072,657	-7.7%
2019	\$116,693,299	-2.8%
2020	\$116,456,355	-0.2%
2021	\$113,490,746	-2.5%
2022	\$109,406,447	-3.6%

## Electronic Cigarette Tax Collections to State General Fund after Refunds

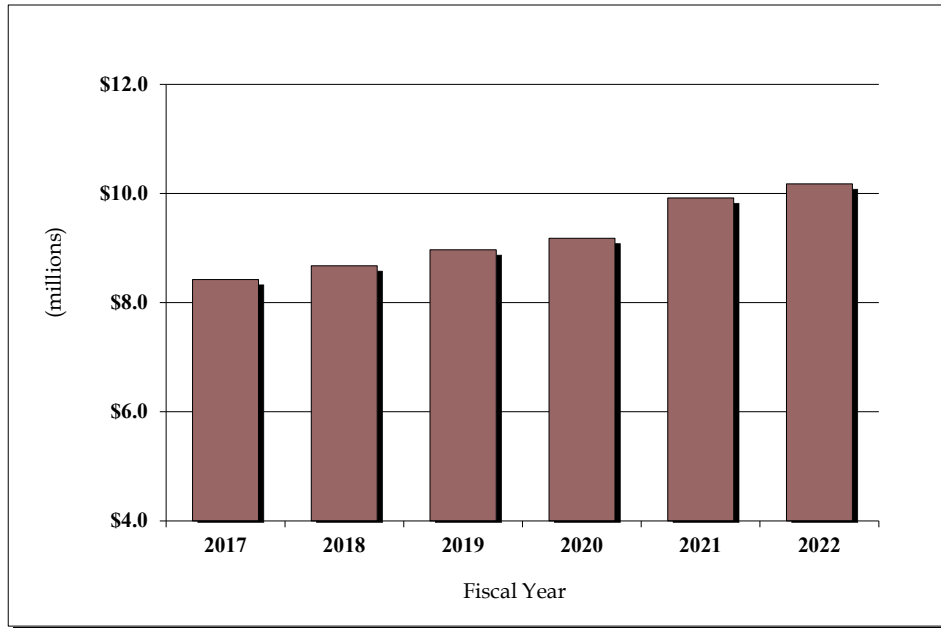
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1, 2017 and reduced the tax rate to \$0.05.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$194,093	NC
2018	\$1,497,969	NC
2019	\$2,592,795	73.1%
2020	\$2,454,507	-5.3%
2021	\$2,567,472	4.6%
2022	\$3,342,063	30.2%

## Tobacco Products Tax to State General Fund after Refunds

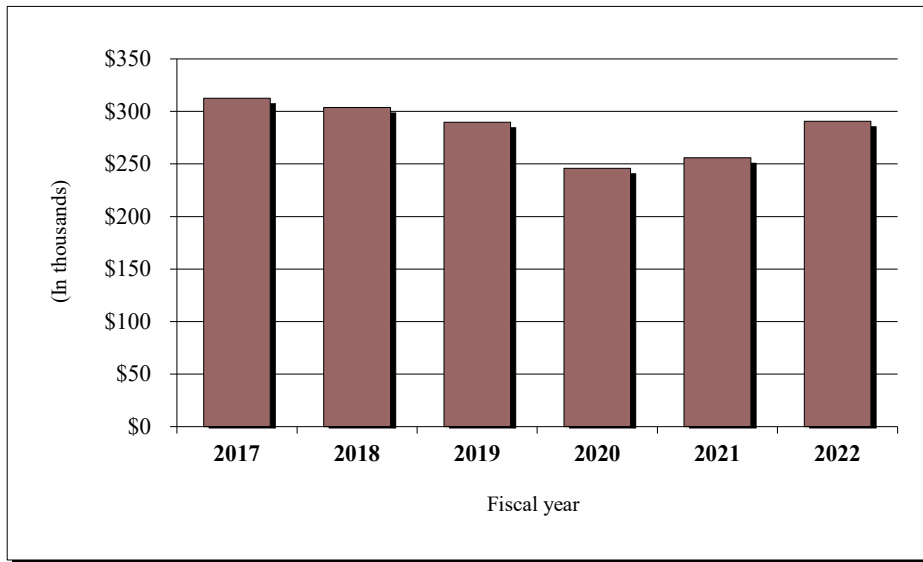
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$8,424,853	4.8%
2018	\$8,675,930	3.0%
2019	\$8,968,280	3.4%
2020	\$9,179,758	2.4%
2021	\$9,918,689	8.0%
2022	\$10,178,878	2.6%

## 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.

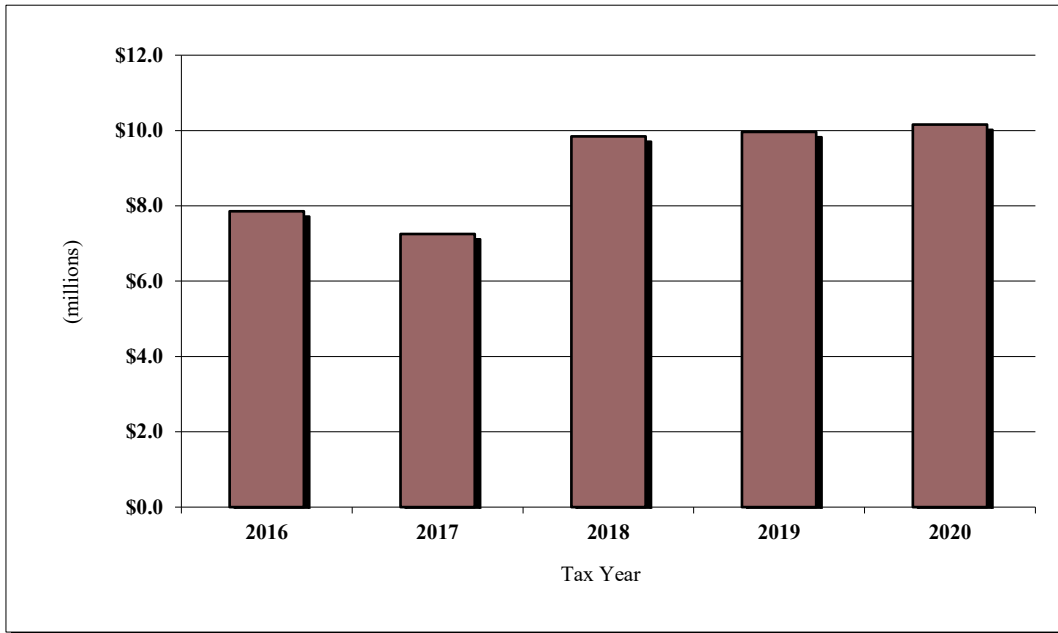


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$312,635	-5.4%
2018	\$303,702	-2.9%
2019	\$289,685	-4.6%
2020	\$245,852	-15.1%
2021	\$256,056	4.2%
2022	\$290,798	13.6%

## Food Sales Income Tax Credit

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.

Claimants with a federal adjusted gross income of \$30,615 or less may claim a nonrefundable tax credit in the amount of \$125 for each qualified exemption.

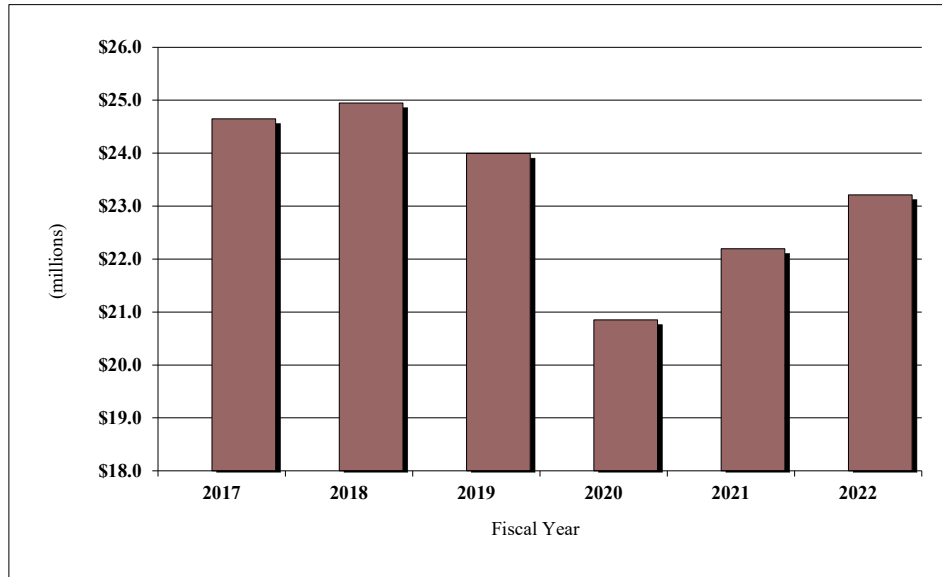


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2016	52,776	\$7,855,278	-27.7%
2017	52,866	\$7,252,993	-7.7%
2018	70,090	\$9,847,101	35.8%
2019	69,307	\$9,966,464	1.2%
2020	70,303	\$10,157,103	1.9%

## Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. (*Effective Tax Year 2013, renters will no longer qualify for this refund.*) In Tax Year 2020, the maximum refund was \$700 and the maximum household income was \$36,300. In Tax Year 2021, the maximum refund was \$700 and the maximum household income was \$36,600.

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 2020, the maximum household income was \$20,700. In Tax Year 2021, the maximum household income was \$20,900. 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 \$7,894,606 in SAFE SENIOR refunds to 6,262 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>
2017	79,737	\$24,650,622	-5.1%
2018	83,155	\$24,947,721	1.2%
2019	73,302	\$23,993,836	-3.8%
2020	63,526	\$20,853,160	-13.1%
2021	68,264	\$22,193,094	6.4%
2022	70,736	\$23,211,728	4.6%



## Homestead Refunds by County - Tax Year 2020 Returns Processed in Calendar Year 2021

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	\$164,507	\$257	\$15,417	\$18,959	\$1,146	45%	641	12,526	5%
Anderson	\$79,923	\$246	\$14,728	\$20,017	\$1,322	41%	325	7,836	4%
Atchison	\$113,653	\$243	\$15,801	\$20,343	\$1,341	39%	467	16,348	3%
Barber	\$41,570	\$234	\$17,605	\$19,884	\$1,064	42%	178	4,228	4%
Barton	\$236,266	\$244	\$15,418	\$20,133	\$1,400	40%	967	25,493	4%
Bourbon	\$161,487	\$254	\$14,927	\$19,241	\$1,317	44%	637	14,360	4%
Brown	\$74,581	\$245	\$14,936	\$19,197	\$837	45%	305	9,508	3%
Butler	\$354,776	\$230	\$16,396	\$21,603	\$1,940	36%	1,540	67,380	2%
Chase	\$19,599	\$209	\$16,006	\$22,210	\$1,353	34%	94	2,572	4%
Chautauqua	\$44,542	\$256	\$13,277	\$16,332	\$822	54%	174	3,379	5%
Cherokee	\$190,745	\$265	\$13,683	\$17,859	\$937	49%	720	19,362	4%
Cheyenne	\$29,060	\$309	\$13,081	\$31,377	\$1,189	51%	94	2,616	4%
Clark	\$15,447	\$262	\$15,861	\$19,103	\$1,058	46%	59	1,991	3%
Clay	\$71,379	\$241	\$16,057	\$20,506	\$1,380	39%	296	8,117	4%
Cloud	\$94,593	\$236	\$14,149	\$20,227	\$1,159	40%	401	9,032	4%
Coffey	\$66,204	\$222	\$16,236	\$20,348	\$1,164	40%	298	8,360	4%
Comanche	\$15,475	\$234	\$14,029	\$20,535	\$992	39%	66	1,689	4%
Cowley	\$275,050	\$247	\$16,109	\$20,411	\$1,301	40%	1,115	34,549	3%
Crawford	\$272,416	\$240	\$13,597	\$19,345	\$1,042	43%	1,133	38,972	3%
Decatur	\$37,494	\$237	\$14,621	\$19,211	\$965	44%	158	2,764	6%
Dickinson	\$162,842	\$248	\$15,337	\$20,456	\$1,463	39%	657	18,402	4%
Doniphan	\$47,276	\$231	\$15,693	\$20,176	\$969	41%	205	7,510	3%
Douglas	\$331,377	\$212	\$15,725	\$22,439	\$2,487	32%	1,563	118,785	1%
Edwards	\$26,106	\$275	\$14,702	\$17,563	\$1,831	50%	95	2,907	3%
Elk	\$40,447	\$245	\$14,768	\$18,103	\$1,017	48%	165	2,483	7%
Ellis	\$165,940	\$217	\$15,504	\$22,283	\$2,057	33%	763	28,934	3%
Ellsworth	\$57,336	\$269	\$14,456	\$19,250	\$1,209	44%	213	6,376	3%
Finney	\$130,037	\$234	\$15,843	\$21,608	\$2,251	36%	555	38,470	1%
Ford	\$102,591	\$229	\$16,019	\$92,590	\$3,913	36%	448	34,287	1%
Franklin	\$183,748	\$249	\$16,769	\$20,735	\$1,903	38%	737	25,996	3%
Geary	\$118,121	\$253	\$12,374	\$21,012	\$1,976	39%	467	36,739	1%
Gove	\$15,521	\$185	\$18,050	\$23,182	\$1,293	31%	84	2,718	3%
Graham	\$32,263	\$239	\$14,868	\$19,675	\$1,252	42%	135	2,415	6%
Grant	\$31,534	\$229	\$15,942	\$20,798	\$1,389	39%	138	7,352	2%
Gray	\$27,178	\$283	\$18,255	\$19,326	\$1,844	45%	96	5,653	2%
Greeley	\$10,205	\$292	\$14,509	\$17,997	\$1,227	47%	35	1,284	3%
Greenwood	\$79,912	\$244	\$14,805	\$18,849	\$927	45%	328	6,016	5%
Hamilton	\$7,764	\$199	\$16,322	\$23,186	\$1,678	35%	39	2,518	2%
Harper	\$64,768	\$255	\$15,834	\$19,383	\$1,086	44%	254	5,485	5%
Harvey	\$208,513	\$216	\$17,487	\$22,346	\$1,796	33%	965	34,024	3%
Haskell	\$19,328	\$297	\$9,912	\$18,659	\$1,667	47%	65	3,780	2%
Hodgeman	\$8,250	\$159	\$17,145	\$24,113	\$1,381	28%	52	1,723	3%
Jackson	\$115,746	\$233	\$15,863	\$21,405	\$1,631	37%	497	13,232	4%
Jefferson	\$121,816	\$225	\$15,212	\$21,697	\$1,880	34%	542	18,368	3%
Jewell	\$36,435	\$245	\$12,885	\$17,638	\$733	50%	149	2,932	5%
Johnson	\$1,314,515	\$214	\$15,806	\$22,921	\$2,927	31%	6,154	609,863	1%
Kearny	\$15,948	\$245	\$14,198	\$21,494	\$1,789	38%	65	3,983	2%
Kingman	\$71,937	\$255	\$17,282	\$19,817	\$1,439	43%	282	7,470	4%
Kiowa	\$14,277	\$210	\$16,605	\$21,832	\$1,442	34%	68	2,460	3%
Labette	\$226,540	\$269	\$13,300	\$18,701	\$1,092	47%	843	20,184	4%
Lane	\$11,858	\$237	\$16,137	\$21,925	\$1,354	36%	50	1,574	3%
Leavenworth	\$274,832	\$221	\$15,067	\$22,040	\$2,069	34%	1,242	81,881	2%
Lincoln	\$29,634	\$209	\$13,971	\$19,811	\$906	42%	142	2,939	5%
Linn	\$113,578	\$242	\$15,120	\$19,955	\$1,144	42%	470	9,591	5%
Logan	\$22,817	\$238	\$15,488	\$20,384	\$1,680	40%	96	2,762	3%
Lyon	\$181,229	\$232	\$15,727	\$21,137	\$1,562	37%	782	32,179	2%
Marion	\$134,446	\$250	\$15,847	\$20,341	\$1,375	41%	537	11,823	5%
Marshall	\$85,531	\$216	\$14,936	\$20,580	\$1,231	38%	396	10,038	4%
McPherson	\$173,861	\$228	\$18,303	\$21,653	\$1,835	35%	764	30,223	3%
Meade	\$26,778	\$263	\$15,991	\$19,715	\$1,242	42%	102	4,055	3%
Miami	\$153,287	\$240	\$16,308	\$21,569	\$2,184	36%	640	34,191	2%
Mitchell	\$55,881	\$245	\$14,691	\$20,546	\$1,534	39%	228	5,796	4%

## Homestead Refunds by County - Tax Year 2020 Returns Processed in Calendar Year 2021

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	\$335,925	\$265	\$14,030	\$18,719	\$1,715	46%	1,270	31,486	4%
Morris	\$50,955	\$250	\$15,053	\$20,638	\$1,515	39%	204	5,386	4%
Morton	\$13,331	\$212	\$17,995	\$22,148	\$1,500	34%	63	2,701	2%
Nemaha	\$67,747	\$227	\$15,042	\$20,073	\$1,173	40%	298	10,273	3%
Neosho	\$187,412	\$262	\$14,524	\$19,606	\$1,116	43%	716	15,904	5%
Ness	\$21,892	\$226	\$15,673	\$20,991	\$1,382	38%	97	2,687	4%
Norton	\$35,811	\$250	\$14,456	\$19,722	\$1,080	42%	143	5,459	3%
Osage	\$146,773	\$248	\$14,233	\$20,451	\$1,616	39%	593	15,766	4%
Osborne	\$40,083	\$230	\$12,079	\$19,870	\$919	43%	174	3,500	5%
Ottawa	\$45,896	\$242	\$16,168	\$20,458	\$1,458	40%	190	5,735	3%
Pawnee	\$46,479	\$241	\$16,096	\$20,542	\$1,314	40%	193	6,253	3%
Phillips	\$64,670	\$236	\$16,134	\$19,783	\$1,140	42%	274	4,981	6%
Pottawatomie	\$113,977	\$228	\$15,121	\$21,234	\$1,484	38%	500	25,348	2%
Pratt	\$91,681	\$258	\$14,932	\$19,591	\$1,399	43%	355	9,157	4%
Rawlins	\$14,935	\$220	\$15,367	\$19,933	\$1,082	40%	68	2,561	3%
Reno	\$511,120	\$249	\$15,667	\$20,609	\$1,577	39%	2,049	61,898	3%
Republic	\$56,524	\$224	\$13,541	\$19,332	\$918	44%	252	4,674	5%
Rice	\$87,548	\$276	\$14,796	\$18,127	\$1,128	48%	317	9,427	3%
Riley	\$118,884	\$193	\$13,656	\$22,716	\$3,057	32%	616	71,959	1%
Rooks	\$44,440	\$239	\$14,175	\$19,876	\$1,147	41%	186	4,919	4%
Rush	\$35,413	\$223	\$16,371	\$20,626	\$999	39%	159	2,956	5%
Russell	\$64,450	\$235	\$14,942	\$20,635	\$1,250	41%	274	6,691	4%
Saline	\$375,182	\$241	\$15,751	\$21,171	\$1,713	36%	1,557	54,303	3%
Scott	\$29,540	\$255	\$15,922	\$20,483	\$1,471	39%	116	5,151	2%
Sedgwick	\$2,666,592	\$235	\$14,838	\$21,134	\$1,484	37%	11,346	523,824	2%
Seward	\$83,238	\$270	\$13,715	\$20,360	\$2,001	41%	308	21,964	1%
Shawnee	\$976,822	\$223	\$14,065	\$21,627	\$1,635	35%	4,379	178,909	2%
Sheridan	\$11,912	\$199	\$15,835	\$21,984	\$1,499	34%	60	2,447	2%
Sherman	\$50,759	\$276	\$14,863	\$19,062	\$1,253	45%	184	5,927	3%
Smith	\$43,825	\$211	\$12,691	\$19,793	\$961	42%	208	3,570	6%
Stafford	\$39,474	\$226	\$13,063	\$20,528	\$1,000	41%	175	4,072	4%
Stanton	\$8,933	\$248	\$14,127	\$20,394	\$1,356	42%	36	2,084	2%
Stevens	\$18,497	\$231	\$14,309	\$21,115	\$1,635	38%	80	5,250	2%
Sumner	\$159,270	\$229	\$15,725	\$20,615	\$1,306	38%	697	22,382	3%
Thomas	\$43,781	\$259	\$13,543	\$20,436	\$1,718	41%	169	7,930	2%
Trego	\$21,887	\$185	\$15,805	\$21,994	\$1,262	34%	118	2,808	4%
Wabaunsee	\$48,433	\$227	\$16,054	\$22,124	\$1,681	34%	213	6,877	3%
Wallace	\$8,084	\$253	\$9,026	\$19,222	\$1,046	43%	32	1,512	2%
Washington	\$69,605	\$249	\$16,648	\$19,590	\$1,083	43%	279	5,530	5%
Wichita	\$15,767	\$292	\$18,151	\$18,520	\$1,450	49%	54	2,152	3%
Wilson	\$102,608	\$254	\$14,486	\$18,650	\$914	46%	404	8,624	5%
Woodson	\$48,872	\$273	\$14,583	\$18,106	\$1,013	48%	179	3,115	6%
Wyandotte	\$837,347	\$264	\$12,576	\$20,196	\$1,884	41%	3,171	169,245	2%
No valid county indicator	\$49,978	\$232	\$12,246	\$19,578	\$1,625	40%	215	N/A	N/A
Statewide	\$15,317,122	\$237	\$15,030	\$21,408	\$1,701	38%	64,747	2,937,880	2.2%

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

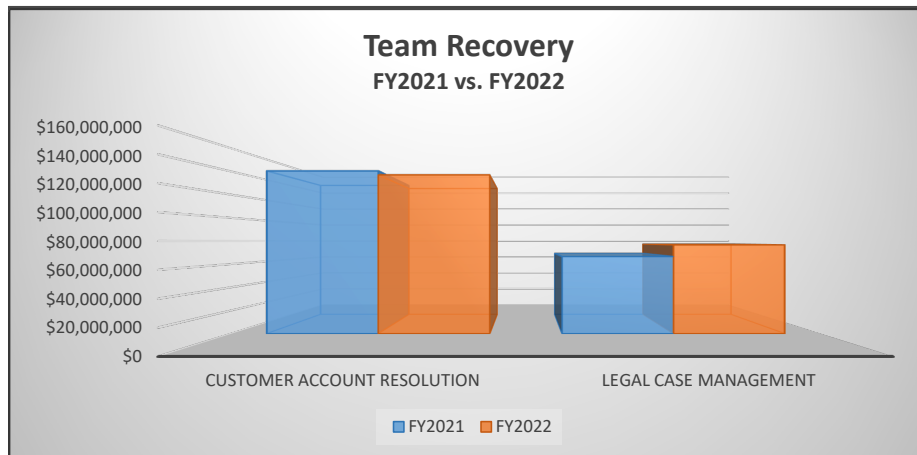
Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

<u>Tax Type</u>		<u>Fiscal Year 2020</u>		<u>Fiscal Year 2021</u>		<u>Fiscal Year 2022</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
<b>Corporate Income</b>	Assessments	74	\$37,262,230	38	\$11,608,169	41	\$6,788,649
	Refunds	*	*	5	(\$1,153,440)	5	(\$1,002,193)
	Total - Net	*	*	43	\$10,454,729	46	\$5,786,456
<b>Individual Income</b>	Assessments	42	\$712,327	39	\$819,204	46	\$809,854
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	42	\$712,327	39	\$819,204	46	\$809,854
<b>Retailers' Sales</b>	Assessments	1206	\$19,307,411	948	\$17,425,261	812	\$15,593,546
	Refunds	552	(\$16,824,226)	693	(\$14,983,629)	492	(\$8,949,616)
	Total - Net	1758	\$2,483,185	1641	\$2,441,632	1304	\$6,643,929
<b>Retailers' Use</b>	Assessments	73	\$3,027,720	67	\$2,339,995	193	\$29,857,545
	Refunds	151	(\$15,439,750)	92	(\$9,647,824)	126	(\$5,285,340)
	Total - Net	224	(\$12,412,030)	159	(\$7,307,829)	319	\$24,572,205
<b>Consumers' Use</b>	Assessments	502	\$4,545,104	174	\$2,337,932	119	\$4,557,332
	Refunds	119	(\$3,467,526)	114	(\$4,696,101)	164	(\$5,248,002)
	Total - Net	621	\$1,077,578	288	(\$2,358,169)	283	(\$690,670)
<b>Retail Liquor Excise</b>	Assessments	10	230,127	19	\$408,271	32	\$861,575
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	10	\$230,127	19	\$408,271	32	\$861,575
<b>Liquor Enforcement</b>	Assessments	15	\$330,608	21	\$753,481	12	\$237,292
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	15	\$330,608	21	\$753,481	12	\$237,292
<b>Interstate &amp; IFTA Motor Fuel</b>	Assessments	200	\$146,067	187	\$147,718	179	\$128,668
	Refunds	8	(\$2,026)	5	(\$529)	6	(\$4,172)
	Total - Net	208	\$144,041	192	\$147,189	185	\$124,496
<b>Withholding</b>	Assessments	*	*	*	*	0	\$0
	Refunds	*	*	*	*	0	\$0
	Total - Net	*	*	*	*	0	\$0
<b>Other Taxes</b>	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	109	\$37,510,706	24	\$3,649,717	6	\$45,856
<b>TOTALS</b>	Assessments	2156	\$65,983,852	1516	\$39,558,634	1440	\$58,880,317
	Refunds	831	(\$35,907,310)	910	(\$30,550,409)	793	(\$20,489,324)
	Total - Net	<b>2987</b>	<b>\$30,076,542</b>	<b>2426</b>	<b>\$9,008,225</b>	<b>2233</b>	<b>\$38,390,993</b>

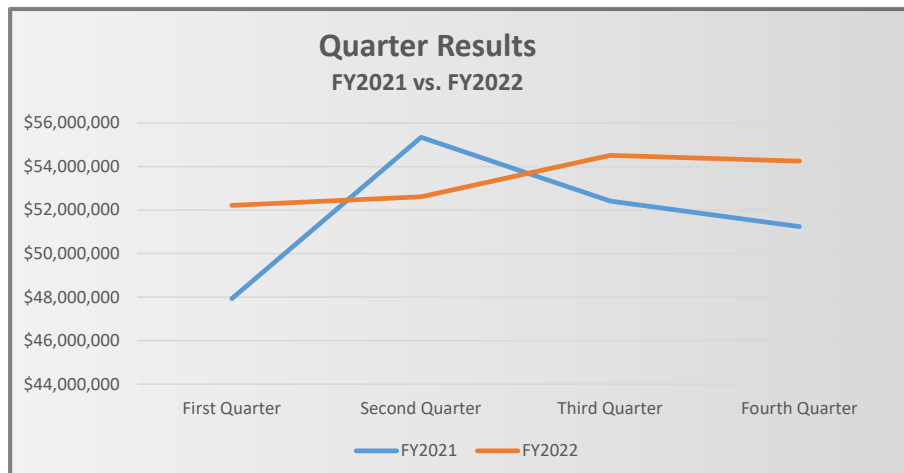
\* Confidential due to number of filers. Confidential data is included in "Other Taxes."

## Revenue Recovery Bureau - Taxation

Revenue Recovery Bureau - Taxation				
Report Ending Date			June 30, 2022	
Accounts Receivable Recovery				
FY2021 vs FY2022 Results				
	FY2021	FY2022	+/- \$	+/- (%)
Cummulative Totals	\$206,942,791	\$213,605,070	\$6,662,279	3.22
Individual Teams	FY2021	FY2022		
Customer Account Resolution	\$140,394,768	\$137,000,709	-\$3,394,059	-2.42
Legal Case Management	\$66,548,023	\$76,604,362	\$10,056,339	15.11

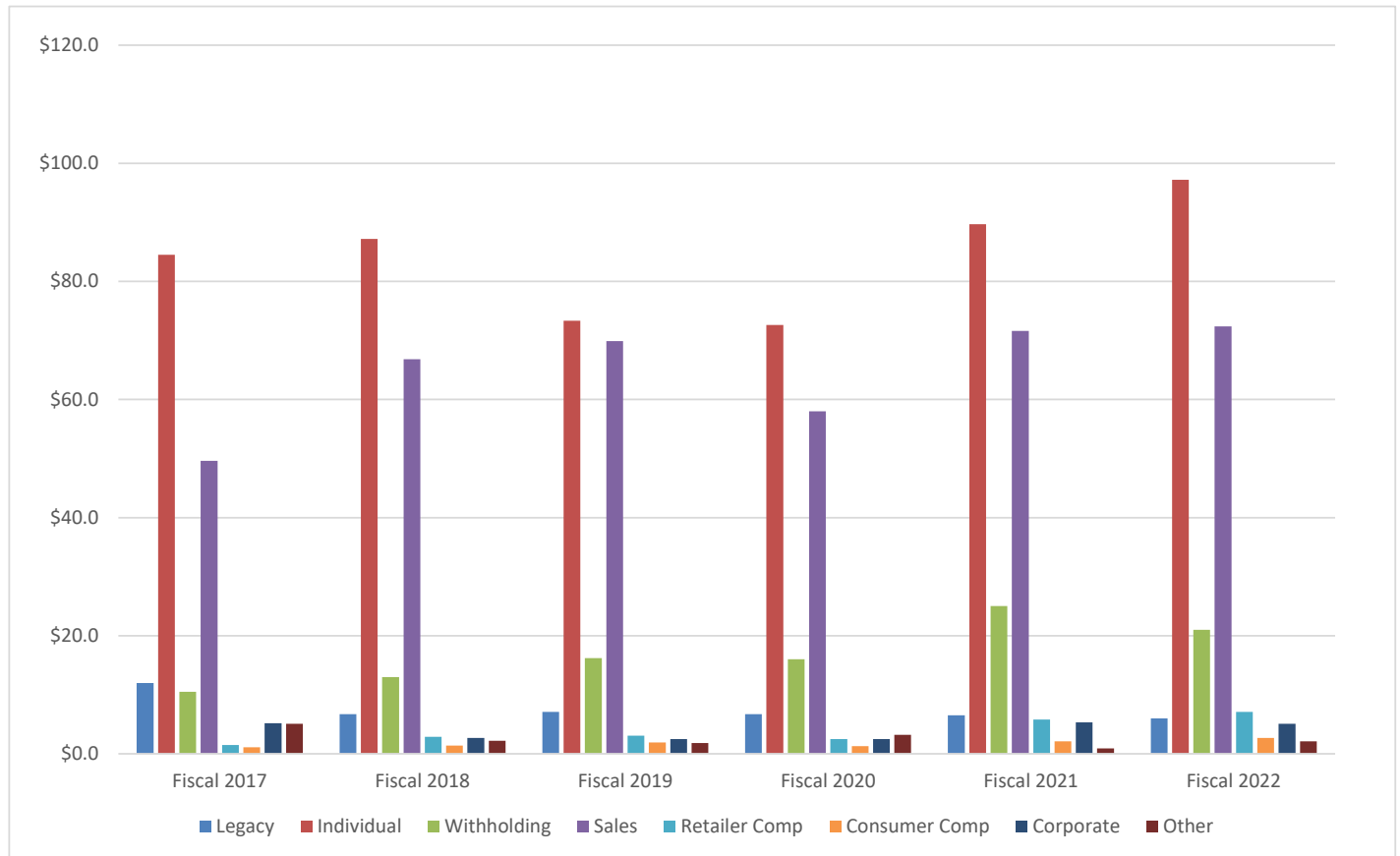


QUARTER BREAKDOWNS				
FY2021 vs FY2022 Results				
	FY2021	FY2022	+/- \$	+/- %
First Quarter	\$47,934,018	\$52,219,747	\$4,285,729	8.94
Second Quarter	\$55,347,828	\$52,615,156	-\$2,732,672	-4.94
Third Quarter	\$52,421,594	\$54,516,515	\$2,094,921	4.00
Fourth Quarter	\$51,239,351	\$54,253,652	\$3,014,301	5.88
Totals	\$206,942,791	\$213,605,070	\$6,662,279	3.22



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

**Accounts Receivable Recovery by Tax Type for Fiscal Years 2017 - 2022**

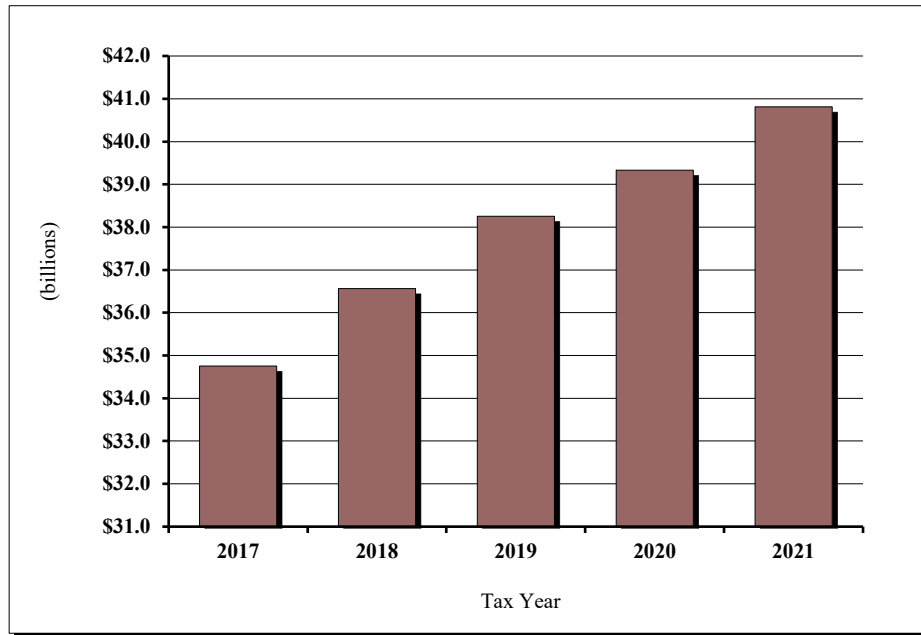


Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

**Figures are in Millions**

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
<b>Legacy</b>	\$12.0	\$6.7	\$7.1	\$6.7	\$6.5	\$6.0
<b>Individual</b>	\$84.5	\$87.2	\$73.3	\$72.6	\$89.7	\$97.2
<b>Withholding</b>	\$10.5	\$13.0	\$16.2	\$16.0	\$25.0	\$21.0
<b>Sales</b>	\$49.6	\$66.8	\$69.9	\$58.0	\$71.6	\$72.4
<b>Retailer Comp</b>	\$1.5	\$2.9	\$3.1	\$2.5	\$5.8	\$7.1
<b>Consumer Comp</b>	\$1.1	\$1.4	\$1.9	\$1.3	\$2.1	\$2.7
<b>Corporate</b>	\$5.2	\$2.7	\$2.5	\$2.5	\$5.3	\$5.1
<b>Other</b>	\$5.1	\$2.2	\$1.8	\$3.2	\$0.9	\$2.1
<b>Totals</b>	<b>\$169.5</b>	<b>\$182.9</b>	<b>\$175.8</b>	<b>\$162.8</b>	<b>\$206.9</b>	<b>\$213.6</b>

## Statewide Assessed Property Values



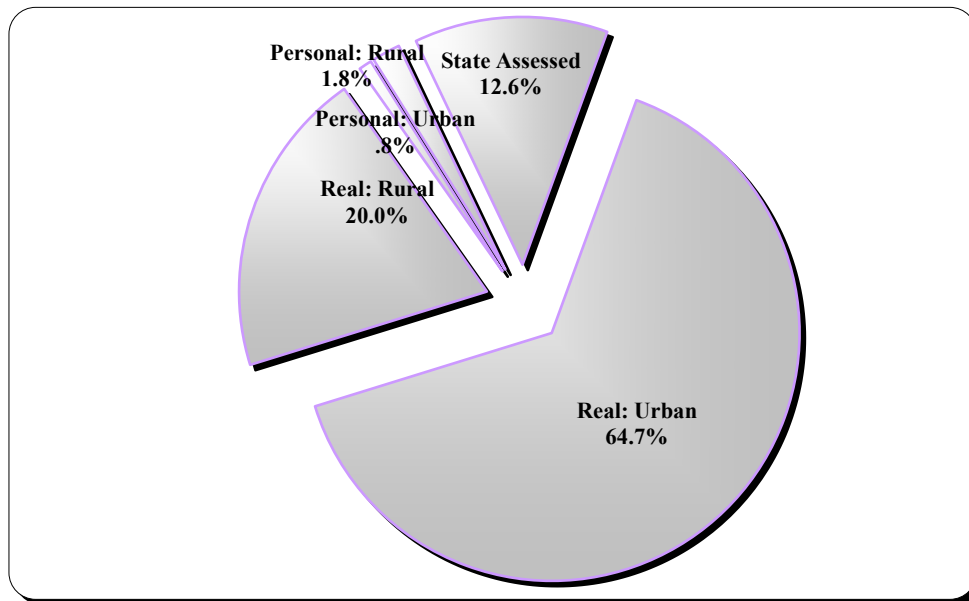
### Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2017	\$34,754,264,886	4.8%
2018	\$36,566,026,406	5.2%
2019	\$38,255,126,037	4.6%
2020	\$39,333,941,544	2.8%
2021	\$40,811,865,222	3.8%

## Assessed Valuation by Property Type, Tax Years 2020 and 2021

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 2021



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2020</u>	<u>Assessed Valuation Tax Year 2021</u>	<u>Percent Change</u>	<u>2021 Percent Total</u>
Locally Assessed:				
Real: Urban	\$25,449,590,813	\$26,390,578,559	3.7%	64.7%
Real: Rural	\$7,961,608,702	\$8,169,087,101	2.6%	20.0%
Personal: Urban	\$365,687,500	\$345,742,698	-5.5%	0.8%
Personal: Rural	\$674,362,380	\$753,059,378	11.7%	1.8%
State Assessed	<u>\$4,882,692,149</u>	<u>\$5,153,397,486</u>	5.5%	12.6%
Total	\$39,333,941,544	\$40,811,865,222	3.8%	100.0%

## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2020 Assessed <u>Valuation</u>	2020 Percent <u>Total</u>	2021 Assessed <u>Valuation</u>	2021 Percent <u>Total</u>
State-Assessed	\$4,882,692,149	12.4%	\$5,153,397,486	12.6%
County-Assessed Real	\$33,411,199,515	84.9%	\$34,559,665,660	84.7%
County-Assessed Personal	<u>\$1,040,049,880</u>	<u>2.6%</u>	<u>\$1,098,802,076</u>	<u>2.7%</u>
Total	\$39,333,941,544	100.0%	\$40,811,865,222	100.0%

### Tax Year State-Assessed Property

<u>Property Category</u>	2020 Assessed <u>Valuation</u>	2020 Percent <u>Total</u>	2021 Assessed <u>Valuation</u>	2021 Percent <u>Total</u>
Telephone	\$131,652,010	2.7%	\$123,950,836	2.4%
Water Plants	\$3,708,524	0.1%	\$3,915,450	0.1%
Electric Power Companies	\$2,578,262,102	52.8%	\$2,710,418,280	52.6%
Pipeline Companies	\$1,561,042,757	32.0%	\$1,747,558,512	33.9%
Stored Gas Companies	\$26,743,231	0.5%	\$28,611,529	0.6%
Railroad Companies	<u>\$581,283,525</u>	<u>11.9%</u>	<u>\$538,942,879</u>	<u>10.5%</u>
Total	\$4,882,692,149	100.0%	\$5,153,397,486	100.0%



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

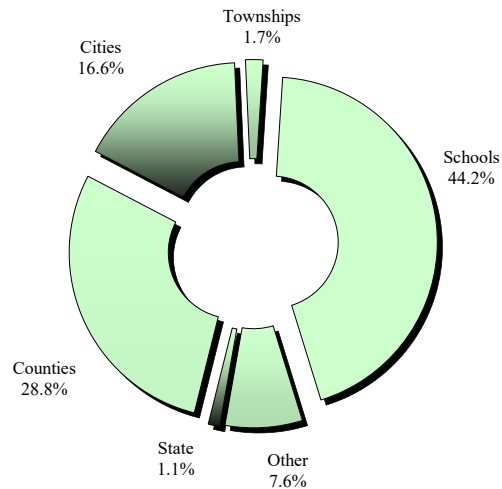
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

### 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>
2016	\$4,457.0	\$49.7	\$4,506.7	3.4%
2017	\$4,669.6	\$52.1	\$4,721.7	4.8%
2018	\$4,867.8	\$54.8	\$4,922.6	4.3%
2019	\$5,067.2	\$57.3	\$5,124.5	4.1%
2020	\$5,196.5	\$59.0	\$5,255.5	2.6%
2021	\$5,370.6	\$61.2	\$5,431.8	3.4%

### Tax Year 2021 Total General Property Taxes, by Taxing District

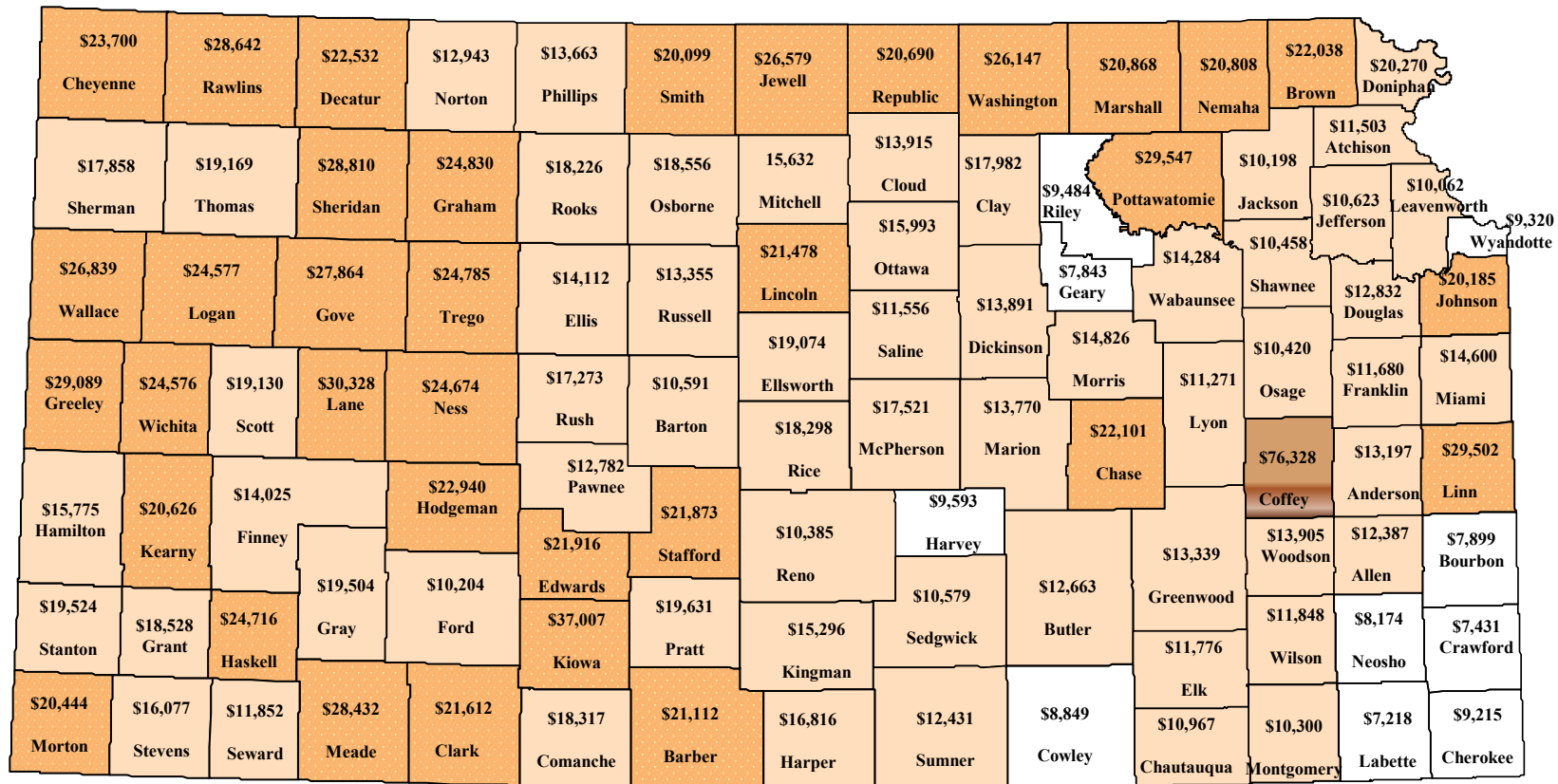
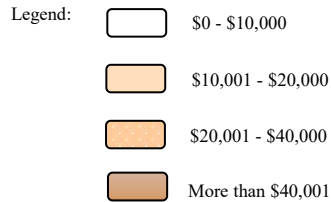
<u>Taxing District</u>	<u>Amount</u>	<u>Percent Total</u>
State	\$61,211,468	1.1%
Counties	\$1,561,877,588	28.8%
Cities	\$903,927,661	16.6%
Townships	\$93,103,227	1.7%
Schools	\$2,401,417,898	44.2%
Other	\$410,287,273	7.6%
<b>*Total</b>	<b>\$5,431,825,115</b>	<b>100.0%</b>
<b>Total Local</b>	<b>\$5,370,613,647</b>	<b>98.9%</b>
<b>Total State</b>	<b>\$61,211,468</b>	<b>1.1%</b>
<b>*Total</b>	<b>\$5,431,825,115</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.

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

## Total Assessed Value of Property Per Capita, 2021



### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2019 through 2021

<u>County</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Allen	162.65	165.46	158.81
Anderson	157.10	157.31	155.66
Atchison	141.84	140.18	140.59
Barber	167.81	173.64	168.68
Barton	170.15	174.16	171.21
Bourbon	179.16	177.71	176.22
Brown	102.47	100.40	102.35
Butler	153.20	151.73	147.49
Chase	138.36	139.95	141.55
Chautauqua	167.77	168.78	163.80
Cherokee	126.14	126.62	121.70
Cheyenne	147.62	152.40	151.15
Clark	212.66	207.00	201.21
Clay	153.47	152.47	141.62
Cloud	170.40	167.75	167.09
Coffey	92.36	90.22	91.03
Comanche	185.84	200.57	205.44
Cowley	166.55	168.97	166.75
Crawford	140.77	140.53	139.47
Decatur	133.13	142.81	149.44
Dickinson	145.31	146.53	145.69
Doniphan	111.89	111.54	112.72
Douglas	133.11	133.13	133.86
Edwards	164.08	164.01	164.04
Elk	183.78	180.69	180.07
Ellis	104.92	105.16	105.16
Ellsworth	123.49	126.16	127.60
Finney	141.02	144.56	147.61
Ford	172.42	171.87	170.94
Franklin	153.40	151.39	149.18
Geary	153.74	152.88	152.13
Gove	136.45	141.08	141.36
Graham	152.92	162.94	159.42
Grant	105.55	124.33	132.89
Gray	133.47	132.80	137.21
Greeley	202.27	214.90	221.65
Greenwood	167.79	165.83	167.42
Hamilton	194.29	203.87	205.29
Harper	161.56	162.87	157.35
Harvey	146.07	147.10	148.11
Haskell	152.75	168.26	156.17
Hodgeman	189.58	192.23	191.11
Jackson	147.64	145.68	145.31
Jefferson	142.57	142.08	142.70
Jewell	143.77	143.46	144.41
Johnson	119.90	118.27	117.19
Kearny	138.17	164.13	167.26
Kingman	158.02	161.81	153.91
Kiowa	142.57	142.97	140.48
Labette	183.45	182.10	175.01
Lane	177.78	180.05	169.30
Leavenworth	127.88	128.09	126.72
Lincoln	155.54	150.70	145.65
Linn	114.68	114.72	113.17

<u>County</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Logan	140.01	142.91	142.62
Lyon	143.65	138.49	136.58
Marion	157.85	161.42	156.34
Marshall	134.97	135.01	130.98
McPherson	119.94	114.08	121.68
Meade	140.93	149.53	154.90
Miami	127.58	120.86	122.67
Mitchell	172.39	172.27	173.84
Montgomery	167.01	168.61	169.56
Morris	159.22	160.81	158.82
Morton	161.28	167.49	173.31
Nemaha	107.84	107.66	103.21
Neosho	181.52	184.67	182.01
Ness	159.66	164.82	162.61
Norton	143.99	147.44	147.92
Osage	155.83	151.62	152.51
Osborne	162.49	159.81	166.03
Ottawa	162.76	157.95	157.35
Pawnee	167.66	172.85	175.29
Phillips	157.72	161.02	170.34
Pottawatomie	96.39	94.94	96.89
Pratt	154.66	153.34	152.41
Rawlins	121.44	124.92	126.12
Reno	162.38	160.81	158.50
Republic	154.49	151.97	152.11
Rice	133.96	139.33	138.62
Riley	148.28	148.83	150.58
Rooks	146.60	151.74	148.16
Rush	178.43	179.50	175.12
Russell	169.93	173.99	173.39
Saline	129.31	129.06	127.57
Scott	153.55	152.42	159.77
Sedgwick	121.52	121.48	121.26
Seward	162.46	165.85	166.87
Shawnee	149.70	149.25	152.29
Sheridan	126.61	120.56	122.67
Sherman	132.36	141.04	145.72
Smith	169.98	167.15	167.43
Stafford	147.81	152.81	153.09
Stanton	203.41	223.76	241.88
Stevens	154.63	170.79	171.62
Sumner	156.96	156.34	156.15
Thomas	159.03	152.22	157.74
Trego	140.82	137.90	136.63
Wabaunsee	148.04	145.47	142.02
Wallace	150.49	150.37	155.96
Washington	143.90	140.32	129.89
Wichita	152.77	159.80	157.58
Wilson	137.60	136.90	140.59
Woodson	164.59	170.58	166.56
Wyandotte	171.10	170.58	170.12
Statewide	134.25	133.60	133.05

## Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2021

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 74 of this report.

Legend:



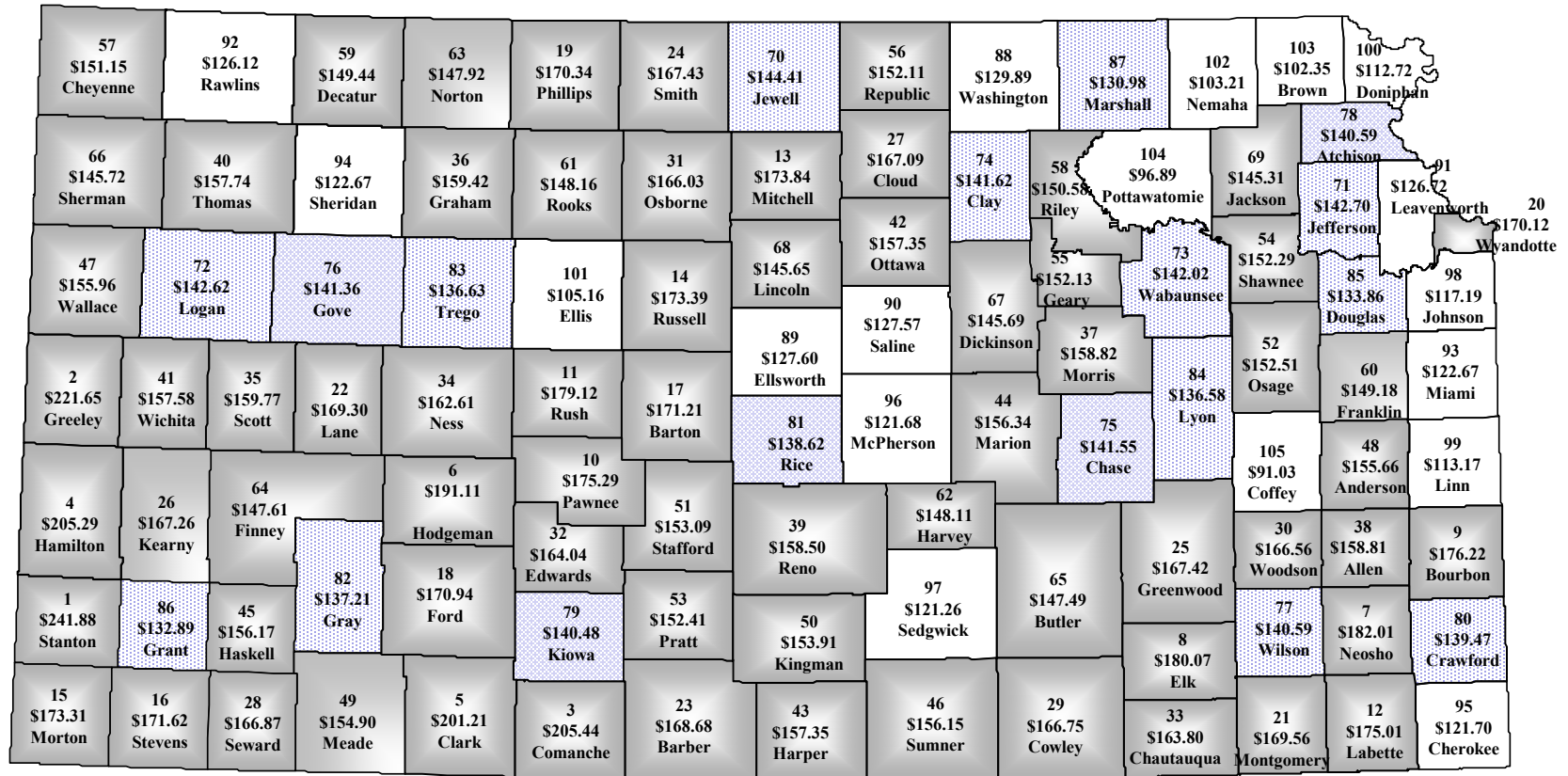
Counties with levy less than \$130.00



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 2020	Property Taxes Tax Year 2021	Percent Change	County	Property Taxes Tax Year 2020	Property Taxes Tax Year 2021	Percent Change
Allen	\$24,290,135	\$24,391,639	0.4%	Logan	\$9,391,549	\$9,576,395	2.0%
Anderson	\$16,140,605	\$16,329,914	1.2%	Lyon	\$49,351,522	\$50,870,400	3.1%
Atchison	\$25,199,841	\$25,897,911	2.8%	Marion	\$22,628,522	\$25,085,361	10.9%
Barber	\$15,720,430	\$15,519,385	-1.3%	Marshall	\$26,243,128	\$26,381,492	0.5%
Barton	\$46,090,386	\$46,525,520	0.9%	McPherson	\$58,483,463	\$60,649,178	3.7%
Bourbon	\$19,628,242	\$20,092,404	2.4%	Meade	\$16,927,825	\$17,743,905	4.8%
Brown	\$20,713,871	\$21,387,826	3.3%	Miami	\$55,869,160	\$61,492,726	10.1%
Butler	\$121,505,873	\$125,119,779	3.0%	Mitchell	\$15,961,421	\$15,975,972	0.1%
Chase	\$7,901,603	\$8,089,854	2.4%	Montgomery	\$53,919,646	\$55,018,090	2.0%
Chautauqua	\$5,750,788	\$5,802,498	0.9%	Morris	\$12,792,392	\$13,089,946	2.3%
Cherokee	\$23,199,312	\$22,071,980	-4.9%	Morton	\$9,029,982	\$8,992,192	-0.4%
Cheyenne	\$9,644,145	\$9,313,847	-3.4%	Nemaha	\$21,785,189	\$21,735,412	-0.2%
Clark	\$8,541,579	\$8,536,074	-0.1%	Neosho	\$24,359,925	\$23,697,506	-2.7%
Clay	\$18,131,340	\$20,436,377	12.7%	Ness	\$10,852,075	\$11,105,662	2.3%
Cloud	\$19,970,168	\$20,093,150	0.6%	Norton	\$10,012,652	\$10,200,616	1.9%
Coffey	\$51,573,796	\$56,682,890	9.9%	Osage	\$24,535,466	\$25,061,593	2.1%
Comanche	\$6,415,418	\$6,359,361	-0.9%	Osborne	\$10,307,391	\$10,594,778	2.8%
Cowley	\$46,746,956	\$51,095,404	9.3%	Ottawa	\$14,153,753	\$14,374,679	1.6%
Crawford	\$39,770,708	\$40,138,856	0.9%	Pawnee	\$13,637,913	\$14,263,673	4.6%
Decatur	\$8,982,225	\$9,347,228	4.1%	Phillips	\$11,472,237	\$12,058,033	5.1%
Dickinson	\$33,031,448	\$36,967,703	11.9%	Pottawatomie	\$67,541,088	\$70,770,350	4.8%
Doniphan	\$16,532,490	\$17,127,333	3.6%	Pratt	\$26,624,133	\$27,308,798	2.6%
Douglas	\$204,167,344	\$210,467,282	3.1%	Rawlins	\$9,030,171	\$9,070,581	0.4%
Edwards	\$9,519,922	\$9,886,637	3.9%	Reno	\$99,047,286	\$101,717,621	2.7%
Elk	\$5,252,843	\$5,316,013	1.2%	Republic	\$14,048,009	\$14,276,201	1.6%
Ellis	\$40,746,010	\$42,550,701	4.4%	Rice	\$22,772,260	\$23,746,252	4.3%
Ellsworth	\$14,333,403	\$14,685,743	2.5%	Riley	\$101,957,171	\$104,546,677	2.5%
Finney	\$72,153,224	\$74,355,444	3.1%	Rooks	\$12,346,275	\$13,035,055	5.6%
Ford	\$56,548,120	\$57,724,750	2.1%	Rush	\$9,066,816	\$8,914,172	-1.7%
Franklin	\$42,611,116	\$44,784,692	5.1%	Russell	\$15,462,732	\$15,755,608	1.9%
Geary	\$37,809,142	\$38,441,313	1.7%	Saline	\$79,718,695	\$79,497,679	-0.3%
Gove	\$10,152,738	\$10,323,884	1.7%	Scott	\$13,817,959	\$14,639,877	5.9%
Graham	\$9,510,965	\$9,456,581	-0.6%	Sedgwick	\$645,012,025	\$666,918,135	3.4%
Grant	\$16,750,422	\$17,425,319	4.0%	Seward	\$41,283,714	\$41,608,044	0.8%
Gray	\$15,092,258	\$15,933,421	5.6%	Shawnee	\$264,863,330	\$280,304,782	5.8%
Greeley	\$7,715,618	\$7,711,345	-0.1%	Sheridan	\$9,212,773	\$8,905,724	-3.3%
Greenwood	\$12,232,180	\$13,104,637	7.1%	Sherman	\$14,912,712	\$15,032,730	0.8%
Hamilton	\$8,213,111	\$7,852,849	-4.4%	Smith	\$11,788,612	\$11,926,322	1.2%
Harper	\$13,765,575	\$14,118,958	2.6%	Stafford	\$12,837,738	\$13,548,145	5.5%
Harvey	\$47,563,317	\$48,723,853	2.4%	Stanton	\$9,252,826	\$9,298,670	0.5%
Haskell	\$15,545,662	\$15,142,138	-2.6%	Stevens	\$15,138,509	\$14,865,522	-1.8%
Hodgeman	\$7,565,817	\$7,798,945	3.1%	Sumner	\$43,408,742	\$43,825,798	1.0%
Jackson	\$19,097,426	\$19,517,889	2.2%	Thomas	\$23,019,306	\$23,289,712	1.2%
Jefferson	\$27,423,542	\$28,849,844	5.2%	Trego	\$9,827,905	\$9,339,371	-5.0%
Jewell	\$10,690,634	\$10,873,745	1.7%	Wabaunsee	\$13,832,740	\$14,009,476	1.3%
Johnson	\$1,387,392,167	\$1,436,440,115	3.5%	Wallace	\$6,413,045	\$6,429,483	0.3%
Kearny	\$13,274,945	\$12,920,279	-2.7%	Washington	\$17,169,206	\$18,431,454	7.4%
Kingman	\$16,403,331	\$16,418,382	0.1%	Wichita	\$8,050,215	\$8,031,876	-0.2%
Kiowa	\$12,581,560	\$12,768,522	1.5%	Wilson	\$13,232,675	\$13,928,346	5.3%
Labette	\$25,611,206	\$24,740,495	-3.4%	Woodson	\$6,728,368	\$6,983,021	3.8%
Lane	\$7,644,950	\$7,794,040	2.0%	Wyandotte	\$253,463,505	\$262,024,852	3.4%
Leavenworth	\$98,283,860	\$104,869,149	6.7%				
Lincoln	\$9,412,259	\$9,341,056	-0.8%				
Linn	\$31,672,157	\$32,232,750	1.8%	Total	\$5,254,813,932	\$5,429,845,647	3.3%

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

<u>County</u>	2020 <u>Tax</u>	2020 <u>Valuation</u>	2021 <u>Tax</u>	2021 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Allen	\$1,975,757	\$14,542,273	\$2,139,982	\$15,002,148	8.3%	3.2%
Anderson	\$1,253,045	\$8,967,301	\$1,260,086	\$9,191,263	0.6%	2.5%
Atchison	\$2,059,111	\$16,788,656	\$2,136,923	\$17,539,142	3.8%	4.5%
Barber	\$875,759	\$5,916,729	\$890,312	\$6,023,557	1.7%	1.8%
Barton	\$4,876,023	\$32,068,345	\$4,825,362	\$32,136,733	-1.0%	0.2%
Bourbon	\$2,071,238	\$13,004,323	\$2,236,132	\$14,049,936	8.0%	8.0%
Brown	\$961,869	\$11,291,135	\$983,680	\$11,927,149	2.3%	5.6%
Butler	\$11,128,169	\$83,905,121	\$11,623,499	\$87,262,183	4.5%	4.0%
Chase	\$411,716	\$3,361,610	\$403,659	\$3,410,372	-2.0%	1.5%
Chautauqua	\$567,639	\$3,469,258	\$560,053	\$3,789,928	-1.3%	9.2%
Cherokee	\$2,337,044	\$22,171,622	\$2,417,649	\$22,777,065	3.4%	2.7%
Cheyenne	\$599,271	\$4,224,236	\$579,701	\$4,542,361	-3.3%	7.5%
Clark	\$596,887	\$2,985,434	\$566,908	\$2,942,562	-5.0%	-1.4%
Clay	\$1,370,503	\$10,170,560	\$1,432,215	\$10,731,008	4.5%	5.5%
Cloud	\$1,481,722	\$9,645,305	\$1,499,786	\$9,971,981	1.2%	3.4%
Coffey	\$946,301	\$13,255,744	\$994,906	\$13,749,961	5.1%	3.7%
Comanche	\$372,684	\$2,302,265	\$370,594	\$2,234,717	-0.6%	-2.9%
Cowley	\$5,018,697	\$34,580,467	\$5,232,013	\$35,701,548	4.3%	3.2%
Crawford	\$4,658,038	\$38,742,092	\$4,907,782	\$40,636,413	5.4%	4.9%
Decatur	\$436,956	\$3,661,535	\$428,505	\$3,787,815	-1.9%	3.4%
Dickinson	\$2,858,779	\$23,247,775	\$3,000,659	\$23,945,697	5.0%	3.0%
Doniphan	\$863,177	\$9,355,714	\$896,519	\$9,756,007	3.9%	4.3%
Douglas	\$14,239,752	\$125,162,632	\$15,216,024	\$134,524,132	6.9%	7.5%
Edwards	\$631,632	\$4,352,809	\$650,556	\$4,515,307	3.0%	3.7%
Elk	\$448,039	\$2,757,623	\$475,813	\$2,905,164	6.2%	5.4%
Ellis	\$3,409,062	\$38,953,214	\$3,402,229	\$40,065,346	-0.2%	2.9%
Ellsworth	\$795,300	\$7,267,789	\$771,205	\$7,452,047	-3.0%	2.5%
Finney	\$5,516,829	\$46,213,115	\$5,784,515	\$47,798,795	4.9%	3.4%
Ford	\$5,348,863	\$35,086,700	\$5,822,242	\$38,198,673	8.9%	8.9%
Franklin	\$4,034,717	\$29,875,506	\$4,187,157	\$31,387,275	3.8%	5.1%
Geary	\$3,528,091	\$26,542,372	\$3,825,481	\$28,603,435	8.4%	7.8%
Gove	\$513,566	\$4,303,856	\$510,437	\$4,375,088	-0.6%	1.7%
Graham	\$400,908	\$2,974,647	\$419,224	\$3,153,861	4.6%	6.0%
Grant	\$814,087	\$10,941,594	\$949,374	\$11,097,430	16.6%	1.4%
Gray	\$1,203,286	\$10,576,395	\$1,247,636	\$10,995,205	3.7%	4.0%
Greeley	\$380,278	\$2,085,404	\$380,599	\$2,088,106	0.1%	0.1%
Greenwood	\$1,068,586	\$7,123,200	\$1,058,944	\$7,165,399	-0.9%	0.6%
Hamilton	\$540,470	\$3,126,217	\$594,304	\$3,409,894	10.0%	9.1%
Harper	\$972,280	\$6,825,557	\$938,112	\$6,627,039	-3.5%	-2.9%
Harvey	\$4,854,281	\$38,272,706	\$4,953,383	\$39,290,115	2.0%	2.7%
Haskell	\$764,104	\$5,848,075	\$831,678	\$6,264,995	8.8%	7.1%
Hodgeman	\$437,452	\$2,572,413	\$455,228	\$2,684,495	4.1%	4.4%
Jackson	\$1,847,394	\$14,310,559	\$1,921,587	\$15,054,861	4.0%	5.2%
Jefferson	\$3,085,029	\$24,421,362	\$3,121,638	\$25,468,004	1.2%	4.3%
Jewell	\$519,943	\$4,079,735	\$514,317	\$4,155,456	-1.1%	1.9%
Johnson	\$102,552,619	\$1,022,856,531	\$106,611,067	\$1,067,199,214	4.0%	4.3%
Kearny	\$800,096	\$6,574,550	\$816,649	\$6,911,029	2.1%	5.1%
Kingman	\$1,499,459	\$10,501,151	\$1,527,409	\$11,066,495	1.9%	5.4%
Kiowa	\$425,441	\$3,410,354	\$427,207	\$3,485,351	0.4%	2.2%
Labette	\$3,163,266	\$18,942,164	\$3,237,069	\$19,804,889	2.3%	4.6%
Lane	\$447,515	\$2,650,480	\$425,160	\$2,694,708	-5.0%	1.7%
Leavenworth	\$10,504,456	\$96,968,980	\$11,160,261	\$103,450,697	6.2%	6.7%
Lincoln	\$448,886	\$3,194,666	\$443,741	\$3,273,924	-1.1%	2.5%

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

<u>County</u>	2020 <u>Tax</u>	2020 <u>Valuation</u>	2021 <u>Tax</u>	2021 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Linn	\$1,334,966	\$14,007,595	\$1,386,273	\$14,642,278	3.8%	4.5%
Logan	\$498,852	\$4,232,722	\$537,305	\$4,477,090	7.7%	5.8%
Lyon	\$4,154,759	\$33,433,864	\$4,266,678	\$34,506,923	2.7%	3.2%
Marion	\$1,770,090	\$12,798,921	\$1,852,472	\$13,438,607	4.7%	5.0%
Marshall	\$1,581,883	\$13,520,256	\$1,640,162	\$14,266,491	3.7%	5.5%
McPherson	\$3,777,033	\$37,962,804	\$4,013,989	\$40,162,382	6.3%	5.8%
Meade	\$744,877	\$6,094,001	\$768,971	\$6,358,916	3.2%	4.3%
Miami	\$5,369,026	\$48,809,769	\$5,585,867	\$51,922,432	4.0%	6.4%
Mitchell	\$1,257,342	\$8,241,467	\$1,325,510	\$8,698,185	5.4%	5.5%
Montgomery	\$4,377,609	\$29,921,938	\$4,529,134	\$30,808,967	3.5%	3.0%
Morris	\$938,962	\$6,721,510	\$932,650	\$6,699,065	-0.7%	-0.3%
Morton	\$508,465	\$3,519,836	\$507,292	\$3,590,606	-0.2%	2.0%
Nemaha	\$1,359,559	\$15,149,804	\$1,388,715	\$15,810,134	2.1%	4.4%
Neosho	\$2,719,025	\$17,184,767	\$2,873,742	\$17,792,414	5.7%	3.5%
Ness	\$647,356	\$4,609,236	\$639,587	\$4,579,569	-1.2%	-0.6%
Norton	\$779,692	\$6,025,247	\$809,666	\$6,530,039	3.8%	8.4%
Osage	\$2,506,281	\$18,635,801	\$2,678,110	\$19,716,493	6.9%	5.8%
Osborne	\$619,214	\$4,239,476	\$501,328	\$3,518,356	-19.0%	-17.0%
Ottawa	\$1,026,070	\$7,172,659	\$1,035,068	\$7,250,252	0.9%	1.1%
Pawnee	\$1,024,477	\$7,034,503	\$1,042,865	\$7,062,512	1.8%	0.4%
Phillips	\$861,998	\$6,089,923	\$850,760	\$6,177,425	-1.3%	1.4%
Pottawatomie	\$2,805,005	\$35,120,510	\$2,825,113	\$36,980,820	0.7%	5.3%
Pratt	\$1,594,992	\$11,694,434	\$1,595,208	\$10,314,289	0.0%	-11.8%
Rawlins	\$413,316	\$3,749,985	\$401,729	\$3,960,185	-2.8%	5.6%
Reno	\$9,464,934	\$65,840,258	\$9,748,207	\$68,467,087	3.0%	4.0%
Republic	\$833,993	\$5,949,747	\$830,194	\$6,172,998	-0.5%	3.8%
Rice	\$1,368,459	\$11,930,049	\$1,382,633	\$12,133,056	1.0%	1.7%
Riley	\$6,878,604	\$56,870,998	\$7,478,656	\$58,299,471	8.7%	2.5%
Rooks	\$791,278	\$6,176,844	\$797,776	\$6,301,498	0.8%	2.0%
Rush	\$581,672	\$3,704,472	\$591,386	\$3,732,742	1.7%	0.8%
Russell	\$1,323,758	\$8,707,386	\$1,336,105	\$8,911,592	0.9%	2.3%
Saline	\$7,199,291	\$66,943,991	\$7,589,305	\$69,430,465	5.4%	3.7%
Scott	\$1,134,488	\$8,289,348	\$1,154,660	\$8,646,095	1.8%	4.3%
Sedgwick	\$63,833,623	\$628,088,569	\$66,234,367	\$652,434,672	3.8%	3.9%
Seward	\$3,189,613	\$22,014,637	\$3,301,200	\$23,172,822	3.5%	5.3%
Shawnee	\$25,540,864	\$198,127,885	\$26,874,016	\$207,204,553	5.2%	4.6%
Sheridan	\$437,883	\$3,724,254	\$514,640	\$4,827,184	17.5%	29.6%
Sherman	\$932,176	\$8,298,838	\$947,243	\$8,430,280	1.6%	1.6%
Smith	\$632,710	\$4,072,980	\$668,787	\$4,459,131	5.7%	9.5%
Stafford	\$659,740	\$5,250,548	\$691,682	\$5,411,810	4.8%	3.1%
Stanton	\$728,021	\$4,012,662	\$740,930	\$4,039,680	1.8%	0.7%
Stevens	\$1,164,940	\$7,906,905	\$1,136,599	\$8,442,201	-2.4%	6.8%
Sumner	\$3,337,217	\$25,419,829	\$3,534,525	\$25,807,552	5.9%	1.5%
Thomas	\$1,625,132	\$11,353,843	\$1,633,987	\$11,752,507	0.5%	3.5%
Trego	\$561,978	\$4,011,408	\$521,247	\$4,314,139	-7.2%	7.5%
Wabaunsee	\$1,121,510	\$8,849,110	\$1,165,293	\$9,101,369	3.9%	2.9%
Wallace	\$319,465	\$2,294,840	\$316,313	\$2,424,060	-1.0%	5.6%
Washington	\$723,556	\$5,624,833	\$951,775	\$7,682,117	31.5%	36.6%
Wichita	\$504,336	\$3,709,772	\$498,013	\$3,751,063	-1.3%	1.1%
Wilson	\$1,168,238	\$10,113,809	\$1,237,627	\$10,523,945	5.9%	4.1%
Woodson	\$566,049	\$3,790,741	\$585,374	\$4,048,512	3.4%	6.8%
Wyandotte	<u>\$20,722,519</u>	<u>\$137,555,887</u>	<u>\$23,595,938</u>	<u>\$156,161,073</u>	13.9%	13.5%
Total	\$422,932,966	\$3,671,035,327	\$442,113,842	\$3,841,624,079	4.5%	4.6%

## Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2021

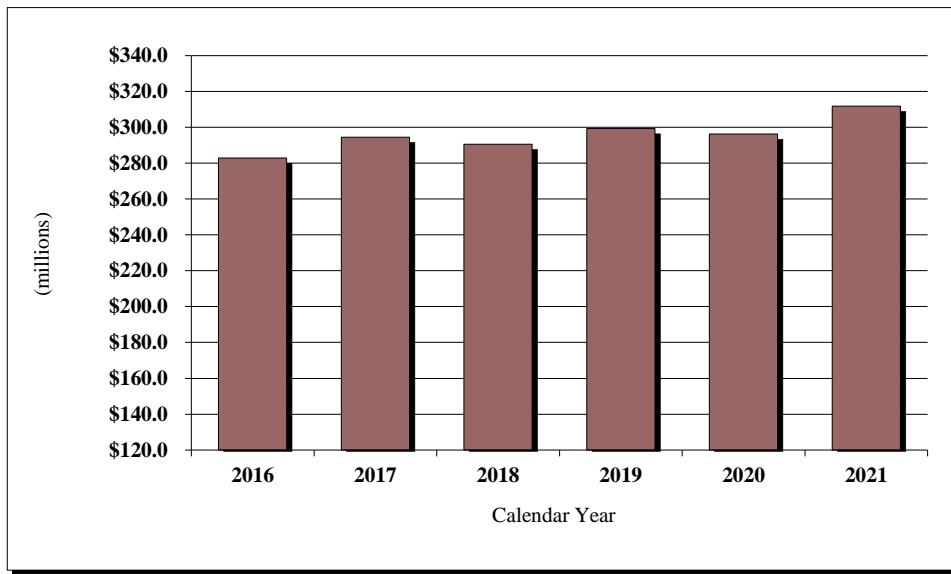
Vehicle Registration Fees *		Vehicle Registration Fees (cont.) *	
Automobiles		Urban Buses: 8-30 passengers	\$35.00
0 - 3000 lbs	\$30.00	31 - 39 passengers	\$50.00
3001 - 3999 lbs	\$30.00	over 39 passengers	\$80.00
4000 - 4500 lbs	\$30.00	Transit Authorities	\$2.00
over 4500 lbs	\$40.00	Trailers:	
ic hybrid or plug-in electric hybrid	\$50.00	8M	\$35.00
all-electric vehicles	\$100.00	12M	\$45.00
County Registrations		Over 12 M	\$55.00
Regular Truck - gross weight to:		Drive-Away, first	\$64.00
12M	\$40.00	Drive-Away, others	\$38.00
16M	\$202.00	Antique, Regular	\$40.00
20M	\$232.00	Antique, Personalized	\$40.00
24M	\$297.00	Amateur Radio	\$1.00 + standard fee
26M	\$412.00	Special Interest	\$26.00
30M	\$412.00	National Guard	standard fee
36M	\$475.00	Pearl Harbor Survivor	standard fee
42M	\$575.00	Disabled	standard fee
48M	\$705.00	Purple Heart	standard fee
54M	\$905.00	Veteran	standard fee
60M	\$1,145.00	Educational Institution	varies
66M	\$1,345.00	Disabled Veteran, Ex-POW	free
74M	\$1,670.00	Medal of Honor	free
80M	\$1,870.00	Firefighter	standard fee
85.5M	\$2,070.00	Veterans	standard fee
Local, 6000 Mile & Custom Harvest Trucks to:		Emergency Medical Services	standard fee
16M	\$162.00	Breast Cancer Research and Outreach	standard fee
20M	\$202.00	Support Kansas Arts	standard fee
24M	\$232.00	Boy Scouts of America	standard fee
26M	\$277.00	Vietnam Veteran	standard fee
30M	\$277.00	Pet Friendly	standard fee
36M	\$315.00	Motorcycles	\$16.00
42M	\$345.00	Motor Bikes	\$11.00
48M	\$415.00	Dealer, full-privilege	\$350.00
54M	\$515.00	Dealer, regular, first	\$275.00
60M	\$615.00	Dealer, regular, others	\$25.00
66M	\$715.00	Personalized (one-time)	\$40.00
74M	\$895.00	Highway Patrol and Training Surcharge	\$2.00
80M	\$1,025.00	Law Enforcement Training Center Surcharge	\$1.25
85.5M	\$1,145.00	Division of Vehicles Modernization Surcharge	\$4.00
Farm Truck - gross weight to:		<b>Interstate</b>	
16M	\$57.00	72 Hour	\$26.00
20M	\$142.00	30 Day	varies by weight
24M	\$152.00	Apportioned & Qtrr	varies by weight
26M	\$172.00	Job Hunter's Permit	\$26.00
36M	\$172.00	Modified Cab Card	\$1.00
54M	\$175.00	Replacement Cab Card	\$3.00
60M	\$325.00	<b>Driver License Fees</b>	
66M	\$505.00	Class A/B	\$24 (varies by age)
>66M	\$745.00	Class C	\$18 (varies by age)
County Qtrr Pay	1/4 of annual fee	Class M	\$12.50 (varies by age)
County 72 Hour	\$26.00	CDL Class A, B or C	\$18.00
County 30 Day	varies by weight	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
2016	\$282,977,349	2.6%
2017	\$294,514,074	4.1%
2018	\$290,521,470	-1.4%
2019	\$299,294,753	3.0%
2020	\$296,353,010	-1.0%
2021	\$311,906,396	5.2%

## Vehicle Revenue Collections Calendar Year 2021

### Vehicle Revenue Collections by Source by Calendar Year

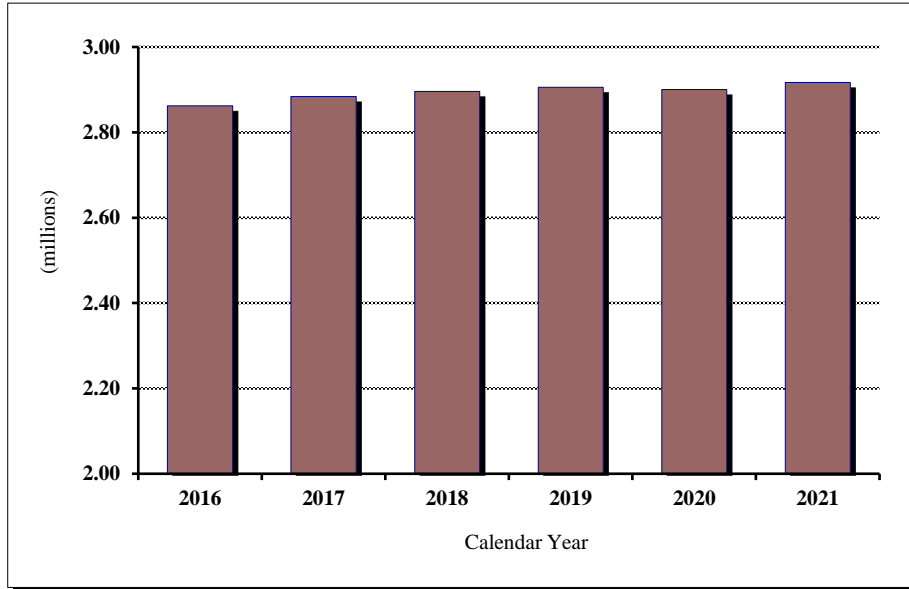
<u>Source</u>	<u>CY 2021 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$205,052,494	65.7%
Interstate Apportioned	\$89,396,604	28.7%
Driver License	\$16,705,387	5.4%
Motor Carrier Inspection	\$725,511	0.2%
Dealer Fines	<u>\$26,400</u>	0.0%
Total	\$311,906,396	100.0%

### Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2021 Collection</u>	<u>Percent Total</u>
State Highway	\$237,439,010	76.1%
County Funds	\$24,469,607	7.8%
Driver Safety	\$2,411,409	0.8%
Refunds	\$126,759	0.0%
Motorcycle Safety	\$74,871	0.02%
Other	\$47,384,740	15.19%
Total	\$311,906,396	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>
2016	2,862,007	0.7%
2017	2,884,218	0.8%
2018	2,895,925	0.4%
2019	2,905,799	0.3%
2020	2,900,609	-0.2%
2021	2,916,712	0.6%

*The registration trends report captures all processed motor vehicle registrations and renewals in the same year. If the same vehicle is registered and renewed in the year, only one registration will be counted.*

## Motor Vehicle Registrations by Type, Calendar Years 2020 and 2021

### Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2020</u>	Calendar Year <u>2021</u>	Percent Change
Automobiles	1,798,484	1,784,992	-0.8%
Trucks	824,751	845,490	2.5%
Trailers	169,534	178,702	5.4%
Motorcycles	94,714	94,615	-0.1%
Motorized Bicycles	4,903	4,437	-9.5%
RV <sup>1</sup>	<u>8,223</u>	<u>8,476</u>	3.1%
Total	2,900,609	2,916,712	0.6%

### Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2020</u>	Percent Total <u>2021</u>
Automobiles	62.00%	61.20%
Trucks	28.43%	28.99%
Trailers	5.84%	6.13%
Motorcycles	3.27%	3.24%
Motorized Bicycles	0.17%	0.15%
RV1	0.28%	0.29%
Total	100.00%	100.00%

*Notes:*

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

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

## Motor Vehicle Registrations by County, Calendar Year 2021

<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	7,336	5,517	1,140	493	32	34	14,552
Anderson	4,852	3,974	1,113	296	24	41	10,300
Atchison	9,181	6,162	1,713	511	10	27	17,604
Barber	2,250	2,665	660	186	14	9	5,784
Barton	14,808	10,817	2,461	933	67	130	29,216
Bourbon	7,280	5,942	1,233	532	24	41	15,052
Brown	5,663	4,615	1,436	466	21	47	12,248
Butler	40,271	21,934	5,053	2,860	97	324	70,539
Chase	1,492	1,788	445	93	5	10	3,833
Chautauqua	1,194	2,485	369	124	0	4	4,176
Cherokee	9,694	8,830	1,214	662	10	19	20,429
Cheyenne	1,670	1,837	695	155	1	13	4,371
Clark	1,065	1,258	332	77	1	11	2,744
Clay	4,944	4,103	1,050	405	14	38	10,554
Cloud	5,070	4,152	1,235	373	28	50	10,908
Coffey	5,747	4,664	1,473	426	25	58	12,393
Comanche	878	1,323	352	67	3	3	2,626
Cowley	18,342	13,302	2,871	1,267	64	140	35,986
Crawford	20,674	11,445	1,883	1,268	96	52	35,418
Decatur	1,835	2,170	708	164	4	29	4,910
Dickinson	11,340	8,514	2,218	940	51	114	23,177
Doniphan	4,373	3,826	1,046	323	7	27	9,602
Douglas	68,884	17,703	3,826	2,565	243	299	93,520
Edwards	1,781	2,045	503	152	8	16	4,505
Elk	1,301	1,965	449	87	6	11	3,819
Ellis	16,027	10,156	3,312	1,231	88	125	30,939
Ellsworth	3,317	2,946	915	263	25	42	7,508
Finney	21,756	12,272	2,418	954	39	144	37,583
Ford	16,581	12,586	1,824	878	27	62	31,958
Franklin	15,963	10,217	2,698	1,202	43	114	30,237
Geary	22,188	8,045	1,600	1,441	37	53	33,364
Gove	1,682	2,341	691	115	8	18	4,855
Graham	1,295	1,859	524	104	17	16	3,815
Grant	4,107	3,353	946	274	15	30	8,725
Gray	3,106	4,040	1,256	281	3	45	8,731
Greeley	730	1,075	294	46	0	8	2,153
Greenwood	3,665	3,768	929	236	10	20	8,628
Hamilton	1,363	1,712	494	108	1	11	3,689
Harper	2,748	3,430	732	209	9	11	7,139
Harvey	21,876	10,086	2,287	1,463	133	112	35,957
Haskell	2,167	2,385	542	121	7	12	5,234
Hodgeman	965	1,770	547	75	3	15	3,375
Jackson	7,952	6,379	2,015	591	17	64	17,018
Jefferson	12,561	8,302	2,715	1,030	13	140	24,761
Jewell	1,789	2,603	1,212	179	8	27	5,818
Johnson	433,220	90,163	13,242	14,295	493	939	552,352
Kearny	2,287	2,394	859	133	3	12	5,688
Kingman	4,667	4,322	1,152	319	14	33	10,507
Kiowa	1,233	1,574	362	70	8	14	3,261
Labette	10,959	7,825	1,106	647	35	55	20,627
Lane	900	1,465	424	100	12	6	2,907
Leavenworth	47,784	21,005	5,561	3,509	53	298	78,210
Lincoln	1,868	2,073	625	117	9	9	4,701
Linn	6,786	5,599	1,703	588	21	83	14,780
Logan	1,663	1,956	515	163	9	16	4,322
Lyon	17,902	11,015	2,003	947	56	93	32,016
Marion	7,490	5,525	1,414	498	55	44	15,026
Marshall	6,411	5,883	1,665	488	21	41	14,509

## Motor Vehicle Registrations by County, Calendar Year 2021

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
McPherson	18,561	11,437	3,231	1,507	107	139	34,982
Meade	2,206	2,553	923	165	18	14	5,879
Miami	22,919	12,574	4,216	1,586	42	182	41,519
Mitchell	3,828	3,901	1,175	257	8	45	9,214
Montgomery	16,805	10,524	1,449	1,089	73	94	30,034
Morris	3,469	3,219	1,006	204	21	34	7,953
Morton	1,444	1,553	298	106	8	14	3,423
Nemaha	6,441	5,615	1,851	466	32	23	14,428
Neosho	8,295	7,164	1,133	591	40	44	17,267
Ness	1,641	2,633	823	154	10	17	5,278
Norton	2,950	3,127	1,102	321	37	26	7,563
Osage	9,995	7,678	2,236	714	28	89	20,740
Osborne	2,248	2,608	829	183	7	23	5,898
Ottawa	3,303	3,732	1,031	302	17	17	8,402
Pawnee	2,798	3,073	652	227	12	15	6,777
Phillips	3,135	3,563	1,342	278	25	34	8,377
Pottawatomie	16,052	9,668	2,778	944	39	125	29,606
Pratt	4,719	4,240	896	351	14	27	10,247
Rawlins	1,472	2,227	783	142	13	14	4,651
Reno	36,732	19,241	4,159	2,966	139	267	63,504
Republic	2,778	3,245	1,023	180	15	18	7,259
Rice	5,352	4,407	1,138	358	20	43	11,318
Riley	30,305	10,563	2,087	1,511	90	122	44,678
Rooks	3,117	3,024	968	283	11	26	7,429
Rush	1,984	2,058	660	142	30	9	4,883
Russell	3,979	3,569	1,136	295	20	47	9,046
Saline	34,642	15,859	3,623	2,390	147	219	56,880
Scott	2,960	3,034	917	298	23	33	7,265
Sedgwick	312,881	122,359	15,654	15,209	724	1,348	468,175
Seward	11,199	6,714	1,061	377	34	25	19,410
Shawnee	114,013	37,214	7,366	5,703	178	548	165,022
Sheridan	1,545	2,359	749	120	22	14	4,809
Sherman	3,196	3,544	1,221	300	45	38	8,344
Smith	2,103	2,683	1,093	157	29	18	6,083
Stafford	2,312	2,996	928	159	6	23	6,424
Stanton	942	1,636	491	107	2	9	3,187
Stevens	2,932	2,859	826	155	11	21	6,804
Sumner	13,948	9,716	2,154	976	38	129	26,961
Thomas	4,512	4,214	1,282	413	19	46	10,486
Trego	1,827	2,108	856	172	12	28	5,003
Wabaunsee	4,472	3,677	1,134	244	9	35	9,571
Wallace	901	1,586	435	59	1	11	2,993
Washington	3,567	3,738	1,284	211	4	19	8,823
Wichita	1,027	1,952	447	118	7	6	3,557
Wilson	4,456	5,114	898	334	36	46	10,884
Woodson	1,737	2,031	462	99	7	6	4,342
Wyandotte	86,359	39,741	2,836	3,592	60	87	132,675
Total	1,784,992	845,490	178,702	94,615	4,437	8,476	2,916,712

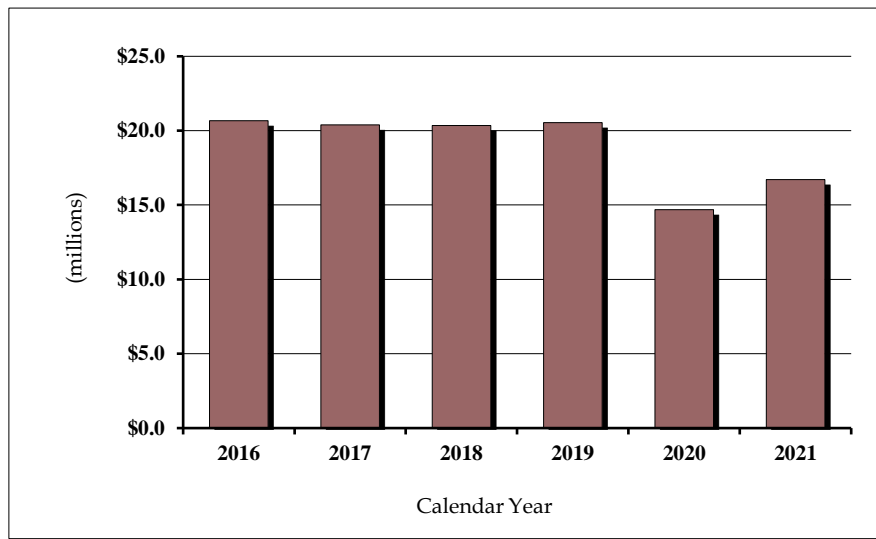
Note: Numbers of registrations come from the Motor Vehicle System (for non-commercial vehicles)

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.



Calendar Year	Amount Collected	Percent Change
2016	\$20,677,128	22.0%
2017	\$20,397,716	-1.4%
2018	\$20,355,645	-0.2%
2019	\$20,547,273	0.9%
2020	\$14,683,129	-28.5%
2021	\$16,705,387	13.8%

## Driver Licenses by Age and License Class, Calendar Year 2021

### Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2021</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	11,034	0.5%
16 - 24	277,730	13.3%
25 - 49	830,939	39.8%
50 - 64	493,094	23.6%
65 and over	<u>476,910</u>	22.8%
Total by Age	2,089,707	100.0%

*Note: New Driver License system launched in 2018*

### Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2021</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	119,797	5.7%
Class A & B	17,387	0.8%
Class C	1,780,893	85.2%
Class M**	<u>171,630</u>	8.2%
Total	2,089,707	100.0%

\* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

Class C: regular automobile

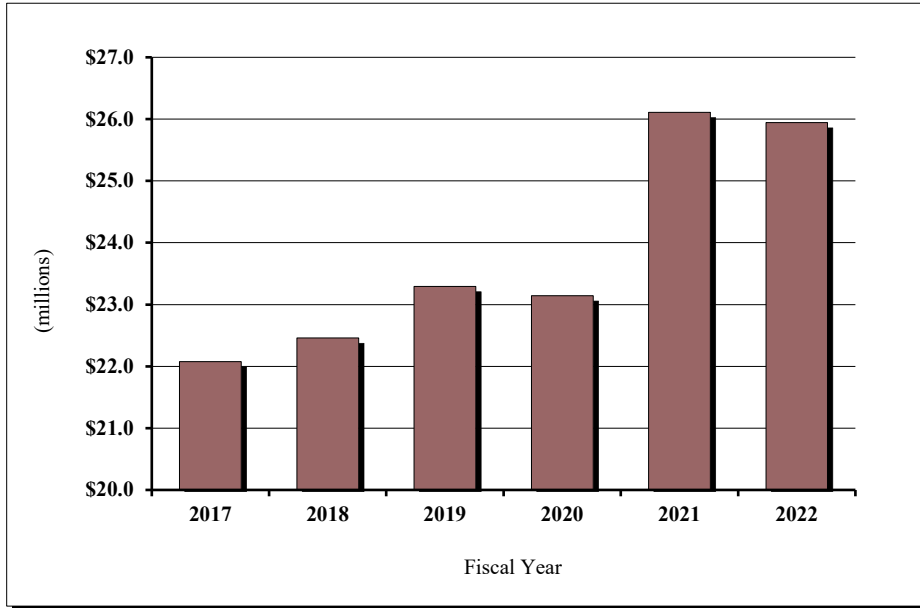
Class M: motorcycle only, and in combinations AM, BM, CM:



## Gallonage Tax Receipts by Components and Fiscal Year

### Gross Gallonage Tax by Components

	Fiscal Year <u>2021</u>	Fiscal Year <u>2022</u>	Percent <u>Change</u>
Alcohol and Spirits	\$13,870,822	\$14,049,030	1.3%
Fortified and Light Wine	\$1,661,590	\$1,592,563	-4.2%
Strong Beer	\$10,467,391	\$10,213,168	-2.4%
Cereal Malt Beverage	<u>\$108,464</u>	<u>\$89,871</u>	-17.1%
Total	\$26,108,267	\$25,944,632	-0.6%

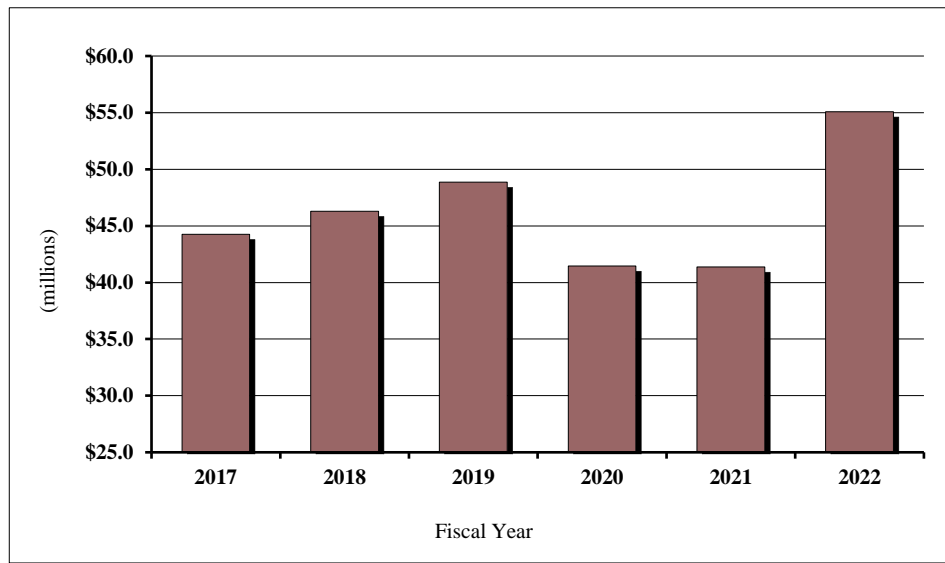


### Total Gallonage Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$22,073,621	-0.5%
2018	\$22,460,337	1.8%
2019	\$23,294,401	3.7%
2020	\$23,142,054	-0.7%
2021	\$26,108,267	12.8%
2022	\$25,944,632	-0.6%

## Liquor Excise Tax Gross Receipts

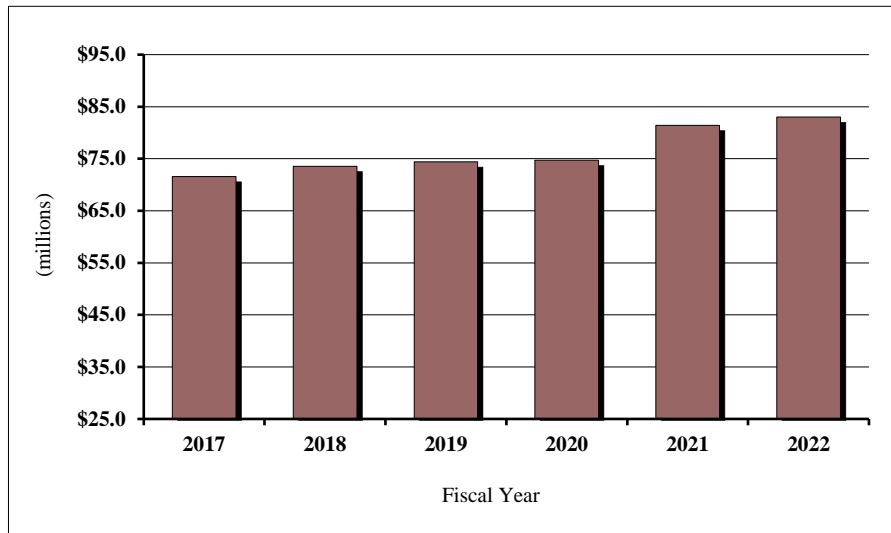
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking establishment selling to customers for on-premise consumption). The tax is also imposed on the acquisition cost of alcoholic liquor used in free samples offered by clubs and drinking establishments. Seventy percent of the tax 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>
2017	\$44,246,942	0.9%
2018	\$46,290,242	4.6%
2019	\$48,853,738	5.5%
2020	\$41,447,367	-15.2%
2021	\$41,383,714	-0.2%
2022	\$55,088,470	33.1%

## Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is an 8% tax imposed on alcohol sold for off-premise consumption. The tax is imposed on alcoholic liquor and effective April 2019, also cereal malt beverages sold by retail liquor stores, microbreweries, microdistilleries, and farm wineries to Kansas consumers, or sold by distributors to Kansas clubs, drinking establishments or caterers. 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>
2017	\$71,594,638	5.7%
2018	\$73,545,647	2.7%
2019	\$74,381,927	1.1%
2020	\$74,703,013	0.4%
2021	\$81,386,843	8.9%
2022	\$83,038,681	2.0%

## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2022 Total Liquor Taxes and Fees - Gross Receipts

	<b>Fiscal Year 2022</b>	<b>Percent Total</b>
Gallonage Tax	\$25,944,632	15.3%
Liquor Excise Tax	\$55,088,470	32.4%
Liquor Enforcement Tax	\$83,038,681	48.9%
Fees and Fines	<u>\$5,874,353</u>	<u>3.5%</u>
<b>Total</b>	<b>\$169,946,136</b>	<b>100.0%</b>

### Alcoholic Beverage Licenses Issued

<b>License Type</b>	<b>Count</b>
Caterer	106
Class A Club - Social (500 members or less)	32
Class A Club - Social (Over 500 members)	15
Class A Club (Fraternal/Veterans)	150
Class B Club	49
Common Consumption Area Permit	23
Distributor - Beer	37
Distributor - Spirits	37
Distributor - Wine	43
Drinking Establishment	2,090
Drinking Establishment/Caterer	183
Farm Winery	58
Farm Winery Outlet	13
Farmers' Market Sales Permit	16
Fulfillment House	44
Hotel Drinking Establishment	71
Hotel Drinking Establishment and Caterer	20
Manufacturer's License	7
Microbrewery License	75
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	13
Non-Beverage Permit	38
Non-Beverage User License	25
Packaging and Warehousing Facility Permit	2
Producer	1
Public Venue License	7
Retailer's License	717
Special Order Shipping License	973
Supplier Permit	1,213
Temporary Permit (FY23 to date)	69
<b>Total</b>	<b>6,128</b>

