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# DEPARTMENT OFFICIALS

## January 2024

Mark A. Burghart  
Secretary of Revenue

### **SECRETARIAT STAFF**

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

#### **Legal Services**

Ted Smith, General Counsel  
John Hale, Deputy General Counsel  
Donald Cooper, Deputy General Counsel  
**Office of Special Investigations**  
Ivonne Hommertzheimer, Director

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

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

#### **Audit Services**

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

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

Lindsey Stephens, Acting Director  
Courtney Johnson, Benefits and Payroll Manager  
Ashlee Sidebottom, Recruitment & 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 and Legislative Affairs**

Zachary Denney, Director of Communications &  
Legislative Affairs

### **DIVISIONS AND SUPPORTING SERVICES**

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

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

#### **Division of Taxation**

Steve Stotts, Director  
John Peterson, Tax Executive Administrator  
Edith Martin, Taxation Senior Manager  
Amber Huggins, Taxation Senior Manager  
**Business Support Services**  
Andy Coultis, Business Support Senior Manager  
**Financial & Document Management**  
Monica Becker, Financial & Document Management Senior Manager

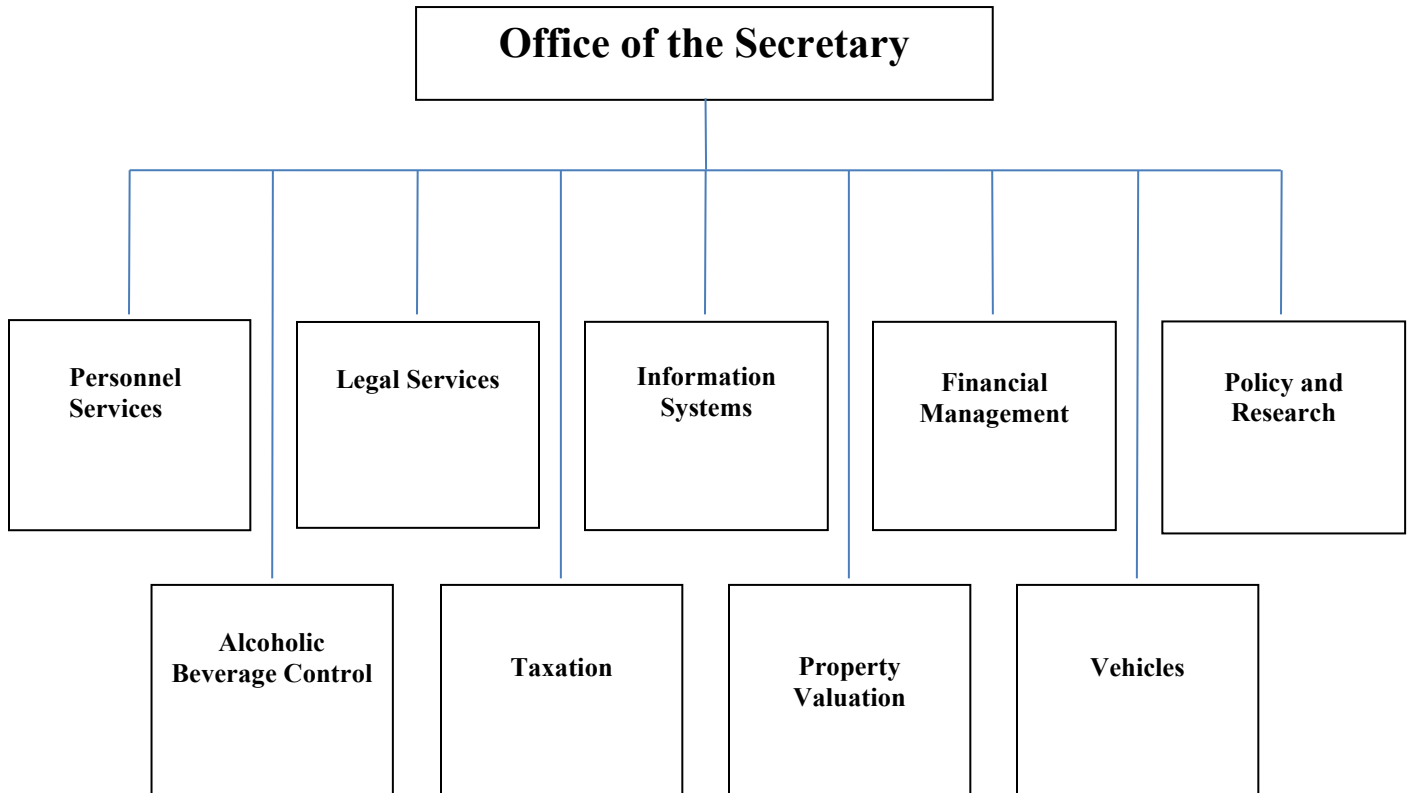
#### **Division of Property Valuation**

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**  
Deanna Sheppard, 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 2023/2024**



## 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
Forms Request Line (voicemail only)	(785) 296- 4937	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

### FAX Numbers:

Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Twin Lakes	(316) 821- 9921
Audit Services	(785) 296- 0531	Driver Medical Review	(785) 296- 5857
Commercial Motor Veh Office (CMVO)	(785) 296- 6548	Human Resources	(785) 296- 1107
Commercial Vehicle Central Permit	(785) 296- 6558	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Business Segment	(785) 296- 2073	Mineral Tax/Motor Fuel Tax	(785) 296- 2703
Customer Relations-Liquor/Misc Tax	(785) 296- 2703	Policy and Research	(785) 296- 7928
Customer Relations-Cigarette/Tobacco	(785) 296- 2703	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- 2703	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, 2023

	<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	\$0.2247
Nebraska	\$0.31	\$0.95	\$0.64	\$0.2990
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; on July 1, 2023, MO tax rate will increase to 24.5 cents per gallon*

*Motor Fuel Rates include any fees that may be added to excise tax.*

Source: Federation of Tax Administrators January 2023

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	2020-21 <u>% change</u>	Descending Rank <u>2020</u>	Rank <u>2021</u>
Colorado	\$55,251	\$58,453	\$62,124	\$65,352	\$70,715	8.2%	1	1
Iowa	\$47,246	\$49,163	\$50,367	\$53,280	\$57,080	7.1%	5	4
Kansas	\$48,651	\$50,663	\$52,876	\$55,935	\$58,857	5.2%	3	3
Missouri	\$45,239	\$47,085	\$49,001	\$52,112	\$55,310	6.1%	2	5
Nebraska	\$50,144	\$51,916	\$54,182	\$57,387	\$61,210	6.7%	4	2
Oklahoma	\$44,423	\$46,415	\$48,646	\$50,481	\$53,808	6.6%	6	6
United States	\$51,550	\$53,786	\$56,250	\$59,763	\$64,117	7.3%		

### Per Capita Disposable Personal Income

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	2020-21 <u>% change</u>	Descending Rank <u>2020</u>	Rank <u>2021</u>
Colorado	\$47,187	\$50,729	\$53,644	\$57,098	\$62,487	9.4%	1	1
Iowa	\$41,788	\$43,895	\$44,551	\$47,438	\$51,922	9.5%	4	3
Kansas	\$43,314	\$45,114	\$46,673	\$49,430	\$51,784	4.8%	3	4
Missouri	\$39,922	\$41,810	\$43,306	\$46,949	\$49,831	6.1%	5	6
Nebraska	\$44,427	\$46,401	\$48,044	\$51,113	\$55,943	9.4%	2	2
Oklahoma	\$39,772	\$41,993	\$43,963	\$46,279	\$50,461	9.0%	6	5
United States	\$44,735	\$47,002	\$48,894	\$52,353	\$56,175	7.3%		

### Disposable Personal Income as Percent of Personal Income

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Colorado	85.4%	86.8%	86.3%	87.4%	88.4%
Iowa	88.4%	89.3%	88.5%	89.0%	91.0%
Kansas	89.0%	89.0%	88.3%	88.4%	88.0%
Missouri	88.2%	88.8%	88.4%	90.1%	90.1%
Nebraska	88.6%	89.4%	88.7%	89.1%	91.4%
Oklahoma	89.5%	90.5%	90.4%	91.7%	93.8%
United States	86.8%	87.4%	86.9%	87.6%	87.6%

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 2021

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			Lowest	Highest	Single	Married	Dependents	S	M/J
Colorado	4.50%	1	-----Flat Rate-----		na	na	na	\$12,550	\$25,100
Iowa	0.33%-8.53%	9	\$1,676	\$75,420	\$40	\$80	\$40	\$2,130	\$5,240
<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>\$3,500</b>	<b>\$8,000</b>
Missouri	1.5%-5.4%	9	\$1,088	\$8,704	na	na	na	\$12,550	\$25,100
Nebraska	2.46%-6.84%	4	\$3,340	\$32,210	\$142	\$284	\$142	\$7,100	\$14,200
Oklahoma	0.5%-5.00%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700

For downloadable data and footnotes to the above table please see <https://taxfoundation.org/data/all/state/state-income-tax-rates-2023/#Table>

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, 2022.

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: 5.5% \$25,001-100,000: 5.5% \$100,001-250,000: 9% \$250,001 or more: 9.8%	Normal tax at 4%; 3% surcharge on income > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 7.81%	NR

NR - No Response to the MCT Guide Survey.

Source: 2023 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, 2022.

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>=\$300/mo <u>Quarterly:</u> Tax Liability<\$300/mo <u>Annually:</u> Tax Liability<\$15/mo	<u>Monthly:</u> Tax due>\$500/mo <u>Quarterly:</u> Tax due=\$120 and \$6,000/yr <u>Annually:</u> Tax Liability<\$120/yr	<u>Monthly:</u> Tax Liability \$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>=\$500 sales tax/mo <u>Quarterly:</u> Tax Liability <\$500 sales tax/mo <u>Annually:</u> Tax Liability<\$45 sales tax/qtr	<u>Monthly:</u> Tax Liability>\$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> <\$900 sales/yr	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/sites/tax/files/DR1002_07-2020_V2.pdf">https://tax.colorado.gov/sites/tax/files/DR1002_07-2020_V2.pdf</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

NR - No Response to the MCT Guide Survey.

# 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>	<i>eff. 7/1/15</i> Package of 20 - \$1.29; Package of 25 - \$1.61						79-3310
	<i>eff. 7/1/17</i> \$0.05 per milliliter of consumable material for electronic cigarettes						79-3399
<b>Corporation Tax</b>	total taxable income	@	4.0%	plus	3.0% surtax on taxable income over \$50,000	7.0%	79-32,110
	Eff 1/1/24		3.5%	plus	3.0% surtax on taxable income over \$50,000	6.5%	74-50,321
<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				\$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	<i>eff. 7/1/2006</i>		79-34,118
<b>Oil Inspection Fee/barrel (50 gallons)</b>	\$0.015/barrel						55-426
<b>Prepaid Wireless 911 Fee</b>	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 food and food ingredients: 4% eff 1/1/23; 2% eff 1/1/24			79-3603
State Compensating Use Taxes	6.5%		eff July 1, 2015	Reduced use tax food and food ingredients: 4% eff 1/1/23; 2% eff 1/1/24			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 2023 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

Annual Report

10

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 Excise 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 2023 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 21</u>	<u>TY 21</u>	<u>FY 23</u>	<u>FY 23</u>	<u>TY 22</u>	<u>TY 22</u>	<u>TY 22</u>	<u>TY 22</u>
Allen	\$9,385,896	\$753	\$12,908,841	\$1,026	\$2,066,559	\$164	\$26,702,337	\$2,123
Anderson	\$5,557,654	\$715	\$5,873,942	\$755	\$1,217,700	\$157	\$17,856,431	\$2,296
Atchison	\$9,988,921	\$615	\$12,014,871	\$746	\$2,024,182	\$126	\$26,774,547	\$1,662
Barber	\$3,631,380	\$884	\$5,449,885	\$1,322	\$859,137	\$208	\$16,395,132	\$3,977
Barton	\$21,000,459	\$833	\$32,510,059	\$1,296	\$4,859,067	\$194	\$47,685,697	\$1,901
Bourbon	\$7,426,595	\$519	\$12,833,749	\$886	\$2,123,760	\$147	\$20,018,419	\$1,381
Brown	\$6,680,126	\$707	\$9,094,833	\$971	\$929,886	\$99	\$22,596,371	\$2,413
Butler	\$81,176,801	\$1,196	\$56,606,630	\$830	\$11,145,902	\$163	\$134,395,970	\$1,969
Chase	\$1,939,410	\$747	\$1,863,206	\$731	\$390,969	\$153	\$8,207,897	\$3,221
Chautauqua	\$1,727,466	\$509	\$1,888,547	\$553	\$540,093	\$158	\$5,950,656	\$1,743
Cherokee	\$9,209,193	\$481	\$10,022,802	\$525	\$2,330,930	\$122	\$21,818,679	\$1,143
Cheyenne	\$1,895,278	\$720	\$1,707,706	\$661	\$564,180	\$218	\$9,824,091	\$3,803
Clark	\$2,483,878	\$1,256	\$1,827,222	\$945	\$523,493	\$271	\$8,498,206	\$4,396
Clay	\$6,049,667	\$749	\$7,812,702	\$971	\$1,370,524	\$170	\$22,184,275	\$2,758
Cloud	\$5,934,771	\$665	\$10,226,864	\$1,143	\$1,434,842	\$160	\$20,469,226	\$2,288
Coffey	\$8,132,713	\$975	\$10,292,837	\$1,243	\$932,592	\$113	\$60,160,411	\$7,266
Comanche	\$1,111,001	\$665	\$1,801,654	\$1,072	\$370,971	\$221	\$6,650,818	\$3,956
Cowley	\$21,970,174	\$637	\$26,955,079	\$782	\$5,123,831	\$149	\$54,289,188	\$1,576
Crawford	\$26,177,200	\$669	\$37,856,239	\$969	\$4,733,037	\$121	\$42,088,937	\$1,077
Decatur	\$1,863,779	\$677	\$2,098,482	\$780	\$448,685	\$167	\$9,472,127	\$3,523
Dickinson	\$15,142,623	\$820	\$14,815,453	\$804	\$2,927,653	\$159	\$37,792,481	\$2,051
Doniphan	\$4,458,423	\$597	\$4,374,205	\$588	\$900,877	\$121	\$17,829,482	\$2,396
Douglas	\$122,459,703	\$1,026	\$126,366,246	\$1,053	\$14,633,002	\$122	\$230,842,236	\$1,924
Edwards	\$2,576,566	\$910	\$1,784,060	\$651	\$621,818	\$227	\$10,248,320	\$3,742
Elk	\$1,513,390	\$620	\$1,596,045	\$654	\$458,489	\$188	\$5,782,092	\$2,369
Ellis	\$28,078,402	\$975	\$48,978,808	\$1,692	\$3,356,439	\$116	\$51,997,184	\$1,797
Ellsworth	\$4,962,521	\$783	\$4,451,295	\$700	\$768,155	\$121	\$15,728,984	\$2,475
Finney	\$33,370,973	\$876	\$61,741,705	\$1,640	\$5,827,586	\$155	\$83,074,835	\$2,207
Ford	\$27,448,145	\$804	\$42,528,339	\$1,256	\$5,730,395	\$169	\$60,237,117	\$1,780
Franklin	\$20,585,175	\$792	\$24,630,060	\$948	\$3,979,520	\$153	\$47,406,147	\$1,824
Geary	\$12,194,176	\$339	\$31,242,770	\$875	\$3,581,679	\$100	\$39,018,100	\$1,093
Gove	\$2,535,121	\$920	\$3,769,121	\$1,387	\$524,322	\$193	\$11,857,612	\$4,364
Graham	\$1,892,903	\$789	\$2,527,386	\$1,048	\$435,728	\$181	\$10,577,991	\$4,387
Grant	\$5,664,968	\$773	\$6,157,147	\$856	\$1,111,364	\$154	\$20,956,459	\$2,912
Gray	\$7,984,722	\$1,415	\$6,081,113	\$1,061	\$1,255,073	\$219	\$16,865,701	\$2,944
Greeley	\$1,109,878	\$851	\$1,000,596	\$818	\$416,337	\$340	\$7,674,413	\$6,275
Greenwood	\$3,821,801	\$644	\$4,711,195	\$793	\$998,687	\$168	\$13,957,145	\$2,350
Hamilton	\$1,485,812	\$598	\$2,044,382	\$841	\$593,225	\$244	\$7,859,702	\$3,234
Harper	\$3,662,788	\$687	\$4,330,621	\$814	\$939,938	\$177	\$16,060,506	\$3,017
Harvey	\$36,393,285	\$1,076	\$28,290,541	\$837	\$4,828,803	\$143	\$53,186,496	\$1,574
Haskell	\$3,386,317	\$923	\$3,682,552	\$1,030	\$918,136	\$257	\$17,234,067	\$4,819
Hodgeman	\$1,821,154	\$1,065	\$1,007,372	\$574	\$469,632	\$268	\$8,004,710	\$4,561
Jackson	\$10,704,953	\$807	\$9,076,759	\$683	\$1,848,537	\$139	\$20,213,784	\$1,521
Jefferson	\$16,995,719	\$923	\$9,099,865	\$496	\$3,020,365	\$165	\$31,621,598	\$1,724
Jewell	\$2,156,586	\$734	\$1,366,034	\$471	\$504,866	\$174	\$11,437,260	\$3,947
Johnson	\$1,092,049,872	\$1,781	\$893,455,380	\$1,443	\$103,234,005	\$167	\$1,511,302,749	\$2,441
Kearny	\$3,359,775	\$863	\$2,135,702	\$554	\$924,046	\$240	\$16,224,109	\$4,209
Kingman	\$5,923,678	\$801	\$5,846,134	\$813	\$1,532,658	\$213	\$18,280,399	\$2,541
Kiowa	\$2,043,565	\$854	\$1,954,785	\$813	\$432,494	\$180	\$13,275,267	\$5,522
Labette	\$11,627,497	\$584	\$15,680,065	\$794	\$3,041,509	\$154	\$25,788,922	\$1,305
Lane	\$1,466,332	\$937	\$1,687,511	\$1,085	\$420,064	\$270	\$8,259,500	\$5,308
Leavenworth	\$57,859,516	\$704	\$52,576,642	\$634	\$10,837,886	\$131	\$116,545,394	\$1,406
Lincoln	\$2,044,069	\$704	\$1,435,126	\$495	\$415,747	\$143	\$9,684,239	\$3,341
Linn	\$7,137,462	\$732	\$5,798,923	\$592	\$1,372,266	\$140	\$33,739,272	\$3,444
Logan	\$2,903,860	\$1,067	\$2,652,294	\$981	\$534,073	\$197	\$9,957,106	\$3,681
Lyon	\$23,523,826	\$735	\$35,845,518	\$1,124	\$3,940,104	\$124	\$54,370,432	\$1,705
Marion	\$9,706,346	\$829	\$8,239,128	\$694	\$1,830,115	\$154	\$25,968,116	\$2,188

# 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 21</u>	<u>TY 21</u>	<u>FY 23</u>	<u>FY 23</u>	<u>TY 22</u>	<u>TY 22</u>	<u>TY 22</u>	<u>TY 22</u>
Marshall	\$9,636,781	\$966	\$10,690,291	\$1,071	\$1,579,480	\$158	\$27,077,915	\$2,713
McPherson	\$31,020,562	\$1,029	\$33,922,016	\$1,130	\$3,770,793	\$126	\$62,172,352	\$2,072
Meade	\$3,876,809	\$964	\$3,257,548	\$836	\$768,314	\$197	\$19,120,650	\$4,907
Miami	\$33,540,283	\$970	\$29,555,989	\$848	\$5,206,678	\$149	\$65,890,877	\$1,890
Mitchell	\$5,947,992	\$1,035	\$7,799,658	\$1,359	\$1,320,281	\$230	\$16,053,626	\$2,798
Montgomery	\$17,576,232	\$564	\$29,389,870	\$948	\$4,382,325	\$141	\$57,097,118	\$1,842
Morris	\$4,450,244	\$831	\$4,098,919	\$766	\$901,821	\$169	\$14,000,813	\$2,617
Morton	\$1,653,712	\$614	\$1,705,772	\$656	\$485,903	\$187	\$11,588,716	\$4,459
Nemaha	\$11,945,769	\$1,169	\$10,136,462	\$1,002	\$1,380,414	\$136	\$22,703,357	\$2,245
Neosho	\$9,542,160	\$605	\$15,287,831	\$980	\$2,740,616	\$176	\$24,133,552	\$1,546
Ness	\$2,837,936	\$1,062	\$3,814,153	\$1,442	\$666,149	\$252	\$12,270,926	\$4,639
Norton	\$3,798,856	\$711	\$4,107,559	\$775	\$799,562	\$151	\$10,379,600	\$1,958
Osage	\$12,055,067	\$765	\$7,540,238	\$482	\$2,678,110	\$171	\$26,257,278	\$1,677
Osborne	\$2,562,736	\$733	\$2,525,325	\$724	\$604,046	\$173	\$10,776,819	\$3,088
Ottawa	\$4,715,485	\$808	\$2,457,277	\$424	\$987,710	\$170	\$14,896,427	\$2,571
Pawnee	\$4,530,679	\$728	\$4,668,307	\$756	\$1,066,820	\$173	\$14,377,012	\$2,327
Phillips	\$5,179,857	\$1,076	\$4,262,041	\$886	\$863,364	\$180	\$12,572,913	\$2,614
Pottawatomie	\$23,145,456	\$897	\$42,243,172	\$1,608	\$2,762,104	\$105	\$74,037,697	\$2,818
Pratt	\$8,633,765	\$940	\$13,535,605	\$1,493	\$1,565,550	\$173	\$30,668,767	\$3,382
Rawlins	\$2,406,830	\$944	\$1,789,761	\$708	\$405,930	\$161	\$9,609,224	\$3,801
Reno	\$47,967,006	\$781	\$70,342,138	\$1,143	\$9,456,379	\$154	\$104,280,482	\$1,695
Republic	\$3,548,217	\$761	\$5,097,045	\$1,098	\$812,768	\$175	\$15,318,726	\$3,300
Rice	\$7,022,720	\$748	\$7,476,482	\$795	\$1,362,106	\$145	\$23,962,474	\$2,547
Riley	\$49,741,987	\$689	\$64,881,372	\$912	\$7,341,658	\$103	\$109,596,166	\$1,541
Rooks	\$3,908,447	\$809	\$4,533,484	\$942	\$809,499	\$168	\$13,986,970	\$2,906
Rush	\$2,567,546	\$869	\$1,769,576	\$605	\$598,147	\$204	\$9,146,142	\$3,125
Russell	\$4,925,191	\$735	\$6,255,107	\$942	\$1,298,162	\$196	\$17,863,688	\$2,691
Saline	\$53,334,138	\$990	\$84,442,184	\$1,576	\$7,380,726	\$138	\$83,713,251	\$1,562
Scott	\$6,369,971	\$1,241	\$5,689,275	\$1,135	\$1,131,821	\$226	\$15,542,329	\$3,100
Sedgwick	\$499,629,564	\$954	\$699,619,070	\$1,331	\$64,475,722	\$123	\$707,583,324	\$1,346
Seward	\$14,718,796	\$677	\$28,669,109	\$1,342	\$3,313,051	\$155	\$42,215,492	\$1,977
Shawnee	\$161,041,449	\$903	\$209,401,834	\$1,180	\$25,579,145	\$144	\$302,260,854	\$1,703
Sheridan	\$2,906,713	\$1,173	\$2,319,963	\$957	\$503,895	\$208	\$9,634,723	\$3,973
Sherman	\$4,444,995	\$754	\$7,761,976	\$1,331	\$980,148	\$168	\$15,401,412	\$2,642
Smith	\$2,765,693	\$773	\$2,736,286	\$774	\$630,194	\$178	\$12,560,370	\$3,555
Stafford	\$3,213,395	\$797	\$2,764,552	\$692	\$713,729	\$179	\$14,371,401	\$3,599
Stanton	\$1,828,422	\$895	\$1,693,275	\$863	\$745,652	\$380	\$9,738,717	\$4,961
Stevens	\$5,004,545	\$946	\$4,384,379	\$847	\$1,193,440	\$231	\$19,649,770	\$3,797
Sumner	\$15,383,108	\$687	\$15,078,135	\$671	\$3,391,762	\$151	\$45,962,654	\$2,045
Thomas	\$7,237,076	\$919	\$14,686,875	\$1,861	\$1,537,017	\$195	\$24,094,103	\$3,053
Trego	\$2,690,095	\$963	\$2,693,688	\$979	\$486,331	\$177	\$10,059,993	\$3,656
Wabaunsee	\$5,704,678	\$819	\$3,403,020	\$485	\$1,141,250	\$163	\$14,417,364	\$2,054
Wallace	\$1,214,914	\$806	\$1,072,261	\$721	\$315,950	\$212	\$6,549,934	\$4,402
Washington	\$5,427,261	\$985	\$20,737,894	\$3,770	\$916,749	\$167	\$19,018,834	\$3,457
Wichita	\$5,407,788	\$2,597	\$2,050,696	\$994	\$513,175	\$249	\$8,584,528	\$4,159
Wilson	\$5,615,646	\$659	\$4,828,494	\$560	\$1,196,619	\$139	\$14,754,695	\$1,711
Woodson	\$1,721,110	\$555	\$1,918,184	\$617	\$558,684	\$180	\$7,447,615	\$2,396
Wyandotte	<u>\$71,432,875</u>	\$428	<u>\$188,666,714</u>	\$1,138	<u>\$23,110,128</u>	\$139	<u>\$291,768,264</u>	\$1,760
Total	\$3,759,241,515	\$1,281	\$3,432,367,884	\$1,169	\$429,585,812	\$146	\$5,778,069,255	\$1,967

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

## **Selected 2023 Enacted Kansas Legislation**

### **Alcoholic Beverage Control**

**House Bill 2059** amends various provisions of the Kansas Liquor Control Act (KLCA), Kansas Cereal Malt Beverage (CMB) Act, and Club and Drinking Establishment Act (CDEA) concerning remittance of gallonage taxes, samples, Sunday sales, the food sales requirement, and common consumption areas. The bill also permits food establishments to allow dogs in outside areas on the premises and provide an exception to the Kansas Food Code for microbreweries to allow dogs in inside areas, if certain conditions are met.

### **Property Tax**

**Senate Bill 17** updates the designation of and references to the Kansas Rural Housing Incentive District Act to the Kansas Reinvestment Housing Incentive District Act and creates certain housing projects criteria in designated cities with a population of 60,000 or more, amends the Act to expand the list of costs that could be paid for by proceeds of special obligation bonds, and amends the Kansas Housing Investor Tax Credit Act (HITCA) to expand the transferability of tax credits that would be issued under that act.

**Senate Bill 113** extends the 20 mill ad valorem tax levy for two years and provides for the disposition of school district real property and allows the Legislature the right of first refusal to acquire the property.

**House Bill 2002** authorizes county treasurers to electronically deliver tax statements, tax notices, and tax information forms to taxpayers upon consent of the taxpayer. The bill also authorizes county appraisers to electronically deliver property classification and appraised valuation information to taxpayers upon consent of the taxpayer. Mass Appraisal Courses The bill provides that appraisal courses and continuing education appraisal courses necessary to qualify for the designation of registered mass appraiser can be courses developed by the Director of Property Valuation specifically related to the administration of assessment and tax laws of Kansas or courses approved by the Kansas Real Estate Appraisal Board as provided in continuing law.

### **Taxation**

**Senate Bill 17** updates the designation of and references to the Kansas Rural Housing Incentive District Act to the Kansas Reinvestment Housing Incentive District Act and creates certain housing projects criteria in designated cities with a population of 60,000 or more, amends the Act to expand the list of costs that could be paid for by proceeds of special obligation bonds, and amends the Kansas Housing Investor Tax Credit Act (HITCA) to expand the transferability of tax credits that would be issued under that act.

## **Selected 2023 Enacted Kansas Legislation**

**Senate Bill 113** reduces the eligibility requirements for students who wish to take part in the Low-Income Students Scholarship Program, as well as increases the tax credit provision of the Low-Income Students Scholarship Program.

**House Bill 2002** creates sales tax exemptions for purchases by Kansas Suicide Prevention HQ for the purpose of bringing suicide prevention training and awareness to communities across Kansas and purchases by 501(c)(3) not-for-profit corporations that are designated as Area Agencies on Aging by the Secretary for Aging and Disability Services, for providing certain services to seniors and individuals with disabilities and for purchases made by a contractor for the purposes of constructing and maintaining facilities for such entities. The bill authorizes additional sales tax authority for Grant and Dickinson counties, makes various changes to property tax law, and establishes a requirement for filing the release of tax warrants by the Secretary of Revenue.

**House Bill 2059** amends various provisions of the Kansas Liquor Control Act (KLCA), Kansas Cereal Malt Beverage (CMB) Act, and Club and Drinking Establishment Act (CDEA) concerning remittance of gallonage taxes, samples, Sunday sales, the food sales requirement, and common consumption areas. The bill also permits food establishments to allow dogs in outside areas on the premises and provide an exception to the Kansas Food Code for microbreweries to allow dogs in inside areas, if certain conditions are met.

**House Bill 2172** enacts the Uniform Trust Decanting Act (UTDA) and amends law in the Kansas Uniform Trust Code, Kansas Probate Code, and Kansas Income Tax Act with respect to the statutory rule against perpetuities (RAP), to make the RAP inapplicable in certain circumstances.

**House Bill 2197** amends provisions in the First-time Home Buyer Savings Account Act (Act) to clarify the process for the designation and determination of an account holder's payable on death beneficiary. The bill also enacts law supplemental to the Act to authorize the State Treasurer to market the First-time Home Buyers Savings Account Program (Program) to account holders and financial institutions. The bill also makes technical changes.

**House Bill 2269** amends the Kansas Cigarette and Tobacco Products Act (Act) to raise the minimum age to 21 to sell, purchase, or possess cigarettes, electronic cigarettes, or tobacco products.

**House Bill 2292** creates the Kansas Apprenticeship Act (Act), which establishes a tax credit and grant incentive programs for apprenticeships and creates a matching grant program within the Department of Commerce to provide grants to eligible institutions of higher education based on the number of engineering program graduates of the institution.



## Selected 2023 Enacted Kansas Legislation

### Vehicles

**Senate Bill 116** amends the Personal and Family Protection Act to remove certain fees paid by persons who have applied for a concealed carry license (CCL) or who are seeking renewal of such license, specifying no such fees must be paid except to cover the cost of taking fingerprints.

**Senate Bill 132** authorizes a Buffalo Soldier license plate for use on a passenger vehicle or a truck registered for a gross weight of 20,000 pounds or less, for issuance on or after January 1, 2024.

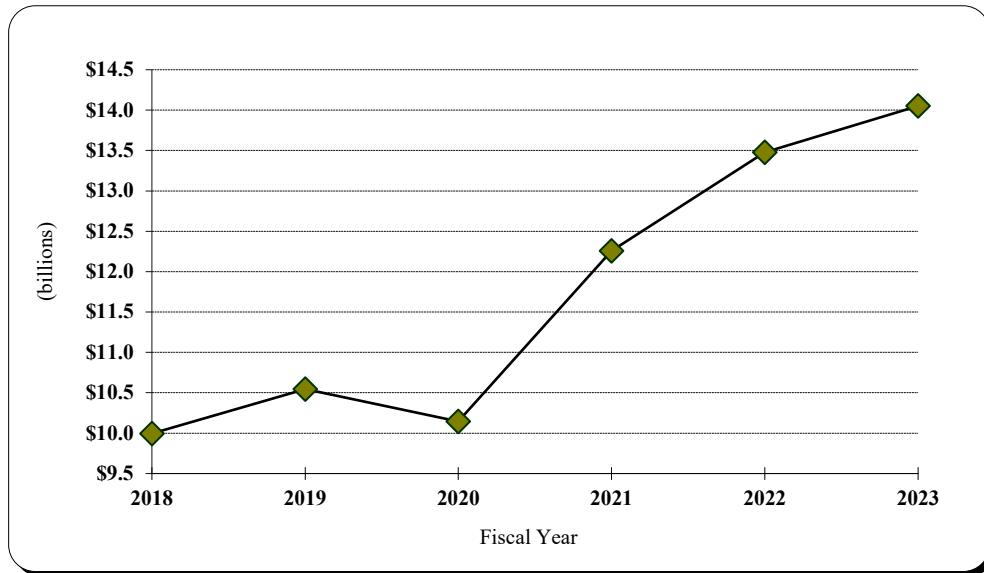
**House Bill 2042** adds self-storage unit operators (operators) to the list of persons who may direct the towing of a vehicle and permit the operators to have motor vehicles, trailers, and watercraft towed when the occupant of the storage space is in default for a period of 60 days.

**House Bill 2147** creates and amends law to change procedures regarding purchase of a vehicle that had been towed. It also amends the Uniform Act Regulating Traffic on Highways to add law to prohibit counterfeit airbags and to amend law to authorize certain ground effect lighting on vehicles.

**House Bill 2346** authorizes “Back the Blue” and City of Topeka distinctive license plates and allows, on and after January 1, 2025, any distinctive license plate to also be a personalized plate.

## Total Department of Revenue Collections before Refunds

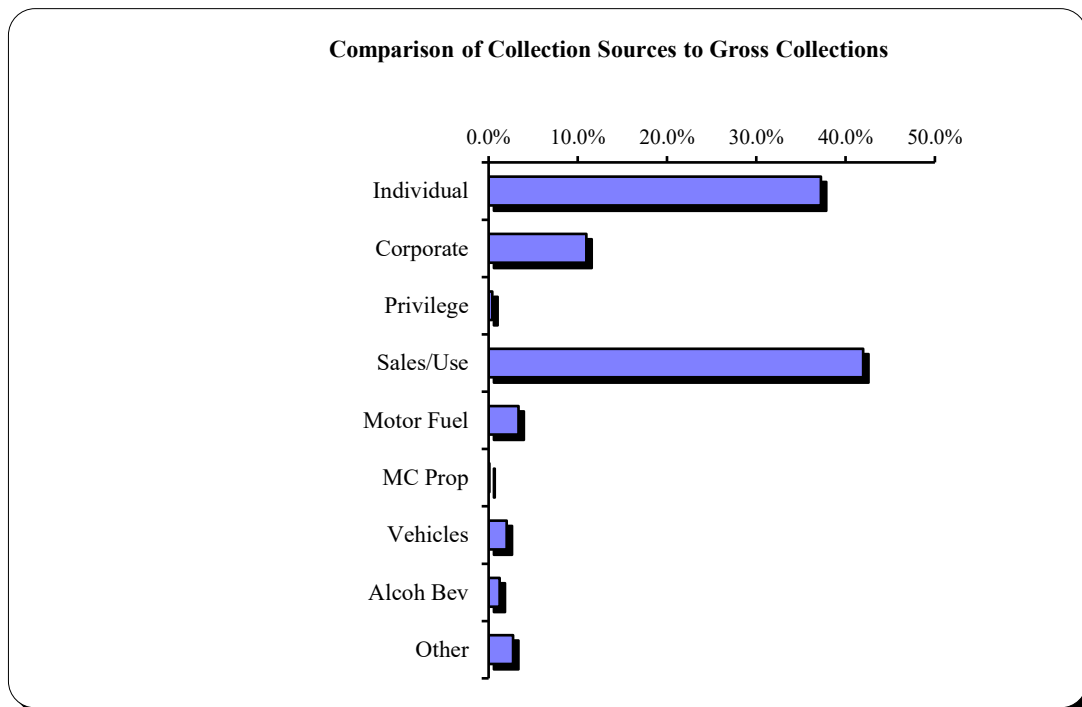
Total Department of Revenue Collections (before refunds) increased by 4.2% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
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%
2023	\$14,051,211,294	4.2%

## Gross Total Collections and by Source

Collections by Department of Revenue

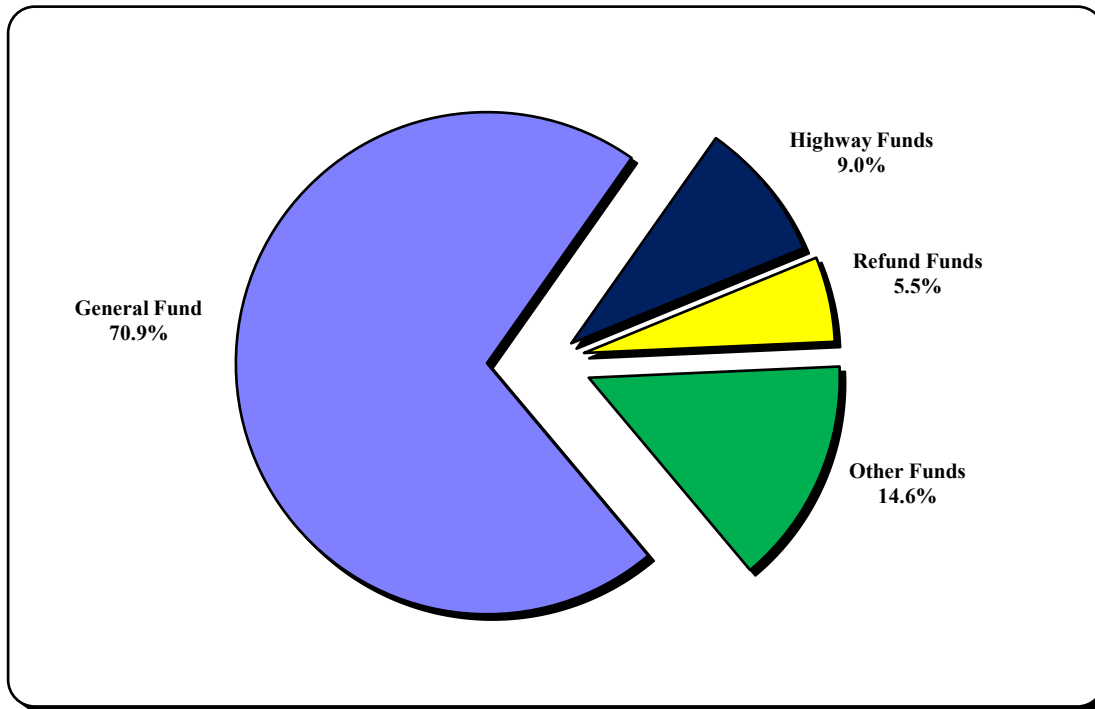


<u>Source</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Percent Change</u>	<u>Percent of FY2023 Total</u>
Individual Income Taxes	\$5,521,910,793	\$5,231,006,068	-5.3%	37.2%
Corporate Income Taxes	\$844,684,836	\$1,538,446,229	82.1%	10.9%
Privilege Taxes	\$64,384,856	\$59,091,479	-8.2%	0.4%
State and Local Sales and Use Taxes	\$5,748,295,839	\$5,894,102,828	2.5%	41.9%
Motor Fuel Taxes	\$471,875,737	\$471,261,832	-0.1%	3.4%
Property Taxes: Commercial Vehicle Fee*	\$12,921,630	\$11,981,869	-7.3%	0.1%
Division of Vehicles	\$276,705,626	\$283,295,467	2.4%	2.0%
Alcoholic Beverage Control	\$169,946,136	\$174,577,889	2.7%	1.2%
Other Taxes and Fees	<u>\$368,581,076</u>	<u>\$387,447,633</u>	5.1%	2.8%
<b>Total</b>	<b>\$13,479,306,529</b>	<b>\$14,051,211,294</b>	<b>4.2%</b>	<b>100.0%</b>

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

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

## Total Department of Revenue Collections by Distribution to Fund

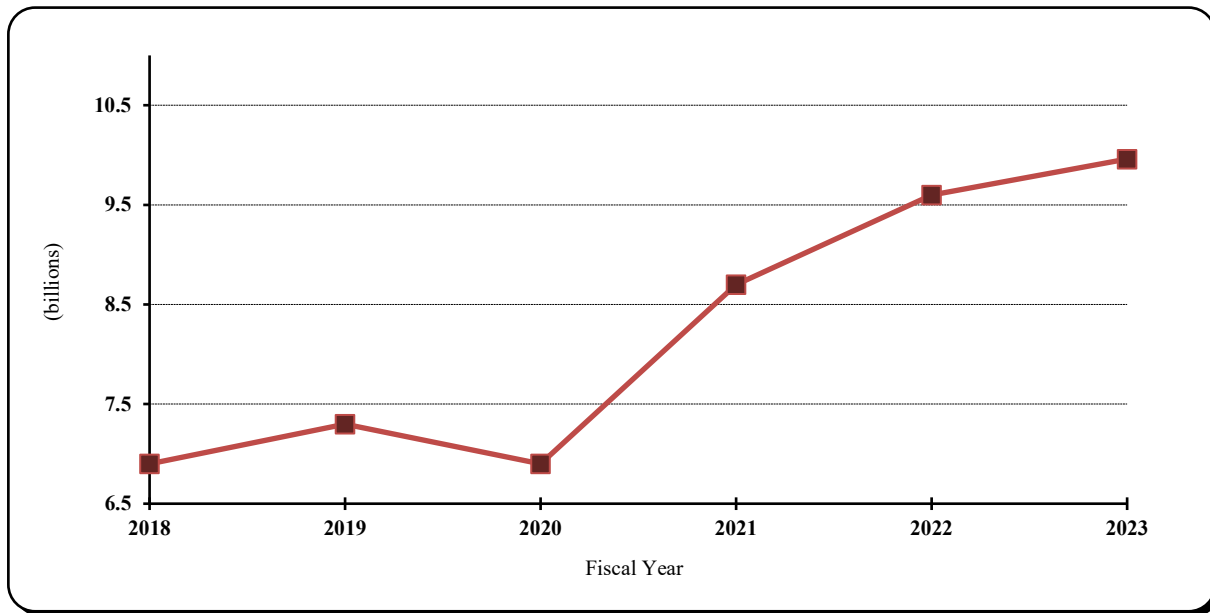


<u>Fund</u>	<u>Fiscal Year</u> <u>2022</u>	<u>Fiscal Year</u> <u>2023</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2023</u> <u>Percent</u> <u>Total</u>
State General Fund	\$9,557,775,136	\$9,959,744,258	4.2%	70.9%
All Highway Funds	\$1,231,240,388	\$1,268,721,650	3.0%	9.0%
All Refund Funds	\$735,588,846	\$771,117,368	4.8%	5.5%
Other Funds	<u>\$1,954,702,159</u>	<u>\$2,051,628,018</u>	5.0%	<u>14.6%</u>
Total	\$13,479,306,529	\$14,051,211,294	4.2%	100.0%

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

Collections by Department of Revenue

Fiscal Year 2023 State General Fund Collections increased by 4.2% compared to the prior fiscal year.



### General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Percent Change</u>
Commercial Vehicle Fees*	\$12,921,630	\$11,981,869	-7.3%
Individual Income Tax	\$4,836,130,575	\$4,507,006,658	-6.8%
Corporate Income	\$806,034,558	\$1,504,575,002	86.7%
Privilege	\$62,226,970	\$56,944,289	-8.5%
Sales Tax	\$2,759,402,197	\$2,776,857,379	0.6%
Use Tax	\$775,033,606	\$802,990,692	3.6%
Alcoholic Beverage Taxes, Fees, Fines	\$125,230,850	\$126,690,009	1.2%
Cigarette/Tobacco Tax **	\$122,927,388	\$112,685,112	-8.3%
Mineral Tax	\$56,167,554	\$58,124,748	3.5%
Other ***	<u>\$1,699,808</u>	<u>\$1,888,500</u>	11.1%
Total	\$9,557,775,136	\$9,959,744,258	4.2%

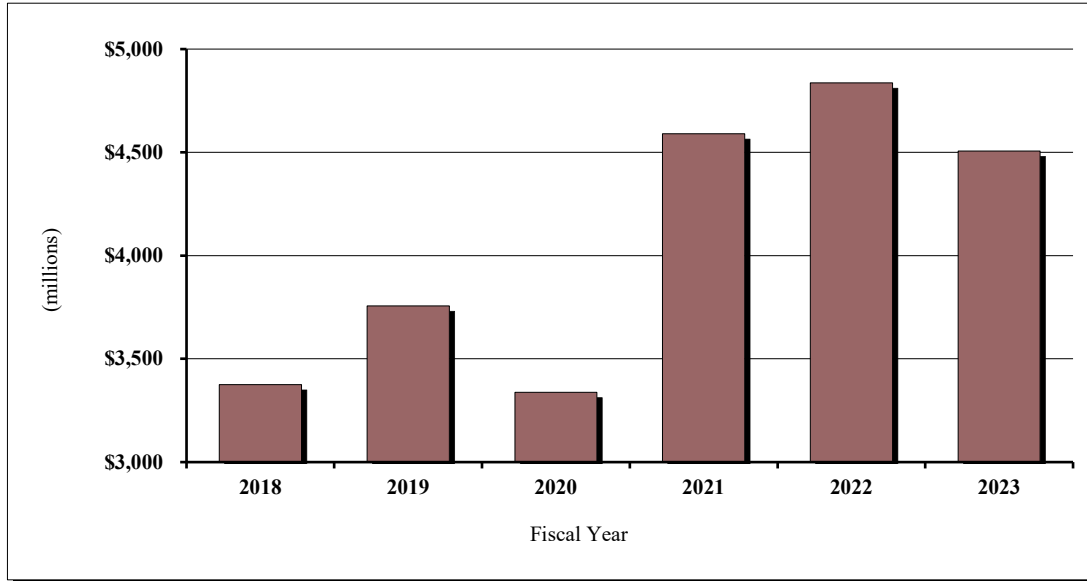
\* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

\*\* 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.

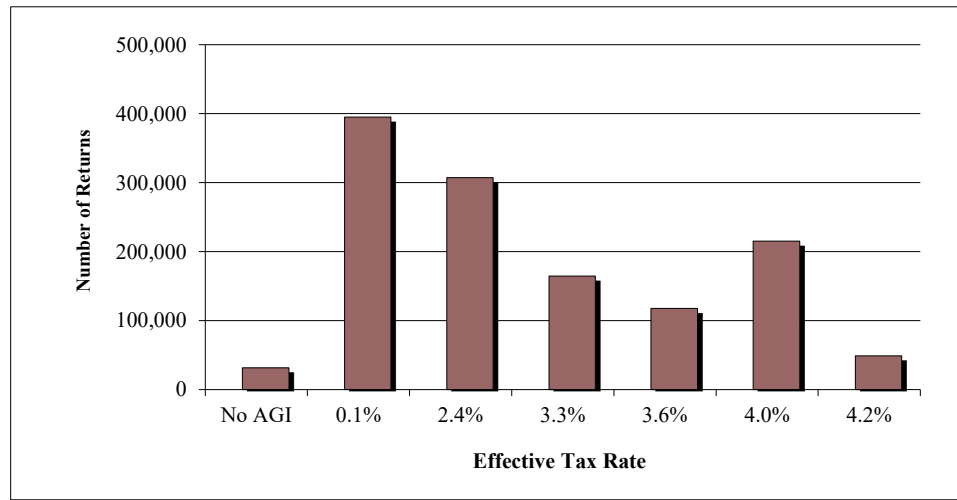


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2018	\$3,374,420,399	46.5%
2019	\$3,755,710,444	11.3%
2020	\$3,338,185,250	-11.1%
2021	\$4,590,260,951	37.5%
2022	\$4,836,130,575	5.4%
2023	\$4,507,006,658	-6.8%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2021 Returns Processed in Calendar Year 2022

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 -	31,771	(\$1,156,283,556)	(\$1,138,880)
0.1%	\$0 - \$25,000	395,023	\$4,689,573,490	\$ 3,122,569
2.4%	\$25,000.01 - \$50,000	307,112	\$11,235,346,028	\$ 274,818,698
3.3%	\$50,000.01 - \$75,000	164,614	\$10,067,820,487	\$ 333,692,022
3.6%	\$75,000.01 - \$100,000	117,839	\$10,222,989,449	\$ 363,864,999
4.0%	\$100,000.01 - \$250,000	215,334	\$31,448,198,236	\$ 1,253,413,292
4.2%	\$250,000.01 - Over	48,881	\$36,314,297,391	\$1,531,468,815
3.7%	Total Kansas Residents	1,280,574	\$102,821,941,525	\$3,759,241,515

\* 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	1,773	\$43,345
Creative Arts	1,259	\$18,718
Hometown Hero	1,121	\$18,622
Meals on Wheels	3,287	\$92,405
Military Emergency Relief	1,482	\$34,307
Non Game Wildlife	3,477	\$67,704
School District	1,361	\$66,580
Total	13,760	\$341,681

## Number of K40 Tax Returns by Filing Status

### Resident Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
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%
2021	502,611	27,714	608,028	142,221	1,280,574
	39.2%	2.2%	47.5%	11.1%	100.0%

### Non-Resident and Part-Year Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
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%
2021	136,184	7,163	132,254	26,127	301,728
	45.1%	2.4%	43.8%	8.7%	100.0%



## Individual Income Tax for Tax Year 2021 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	5,539	\$300,746,404	\$9,385,896	0.3%	\$1,695	89
Anderson	3,160	\$155,037,772	\$5,557,654	0.2%	\$1,759	82
Atchison	5,810	\$311,453,060	\$9,988,921	0.3%	\$1,719	87
Barber	1,782	\$96,077,978	\$3,631,380	0.1%	\$2,038	51
Barton	10,181	\$576,476,927	\$21,000,459	0.7%	\$2,063	49
Bourbon	5,526	\$240,785,514	\$7,426,595	0.2%	\$1,344	103
Brown	3,709	\$197,994,306	\$6,680,126	0.2%	\$1,801	79
Butler	27,794	\$2,079,923,198	\$81,176,801	2.7%	\$2,921	7
Chase	1,019	\$54,037,933	\$1,939,410	0.1%	\$1,903	63
Chautauqua	1,140	\$53,319,197	\$1,727,466	0.1%	\$1,515	97
Cherokee	6,638	\$357,455,543	\$9,209,193	0.3%	\$1,387	102
Cheyenne	1,033	\$50,908,963	\$1,895,278	0.1%	\$1,835	72
Clark	829	\$61,277,561	\$2,483,878	0.1%	\$2,996	4
Clay	3,306	\$173,998,595	\$6,049,667	0.2%	\$1,830	73
Cloud	3,438	\$171,390,789	\$5,934,771	0.2%	\$1,726	86
Coffey	3,483	\$215,021,593	\$8,132,713	0.3%	\$2,335	28
Comanche	620	\$28,867,522	\$1,111,001	0.0%	\$1,792	80
Cowley	12,963	\$667,024,678	\$21,970,174	0.7%	\$1,695	88
Crawford	14,519	\$827,401,460	\$26,177,200	0.9%	\$1,803	78
Decatur	1,131	\$52,547,310	\$1,863,779	0.1%	\$1,648	92
Dickinson	7,816	\$421,634,690	\$15,142,623	0.5%	\$1,937	59
Doniphan	2,775	\$172,000,477	\$4,458,423	0.1%	\$1,607	94
Douglas	41,574	\$3,174,704,366	\$122,459,703	4.1%	\$2,946	6
Edwards	1,205	\$71,650,443	\$2,576,566	0.1%	\$2,138	40
Elk	1,063	\$45,990,202	\$1,513,390	0.1%	\$1,424	101
Ellis	11,459	\$724,805,919	\$28,078,402	0.9%	\$2,450	22
Ellsworth	2,468	\$133,225,750	\$4,962,521	0.2%	\$2,011	53
Finney	15,198	\$901,939,068	\$33,370,973	1.1%	\$2,196	37
Ford	12,849	\$752,320,590	\$27,448,145	0.9%	\$2,136	42
Franklin	10,607	\$592,019,502	\$20,585,175	0.7%	\$1,941	57
Geary	9,404	\$396,739,694	\$12,194,176	0.4%	\$1,297	104
Gove	1,128	\$64,402,985	\$2,535,121	0.1%	\$2,247	32
Graham	1,020	\$50,059,488	\$1,892,903	0.1%	\$1,856	70
Grant	2,660	\$158,178,266	\$5,664,968	0.2%	\$2,130	44
Gray	2,454	\$185,681,454	\$7,984,722	0.3%	\$3,254	2
Greeley	464	\$30,157,789	\$1,109,878	0.0%	\$2,392	25
Greenwood	2,324	\$110,317,039	\$3,821,801	0.1%	\$1,644	93
Hamilton	775	\$34,242,138	\$1,485,812	0.0%	\$1,917	62
Harper	2,114	\$103,712,740	\$3,662,788	0.1%	\$1,733	85
Harvey	17,221	\$992,906,946	\$36,393,285	1.2%	\$2,113	46
Haskell	1,275	\$88,784,460	\$3,386,317	0.1%	\$2,656	14
Hodgeman	708	\$45,530,586	\$1,821,154	0.1%	\$2,572	17
Jackson	5,724	\$308,362,746	\$10,704,953	0.4%	\$1,870	68
Jefferson	7,848	\$473,990,874	\$16,995,719	0.6%	\$2,166	39
Jewell	1,184	\$61,484,714	\$2,156,586	0.1%	\$1,821	75
Johnson	231,807	\$29,937,263,023	\$1,092,049,872	36.1%	\$4,711	1
Kearny	1,430	\$90,616,428	\$3,359,775	0.1%	\$2,349	26
Kingman	3,019	\$161,148,419	\$5,923,678	0.2%	\$1,962	56
Kiowa	909	\$53,074,427	\$2,043,565	0.1%	\$2,248	31
Labette	7,911	\$360,997,793	\$11,627,497	0.4%	\$1,470	99
Lane	656	\$36,084,039	\$1,466,332	0.0%	\$2,235	34
Leavenworth	26,686	\$1,710,042,492	\$57,859,516	1.9%	\$2,168	38
Lincoln	1,308	\$58,048,533	\$2,044,069	0.1%	\$1,563	96
Linn	4,106	\$214,351,717	\$7,137,462	0.2%	\$1,738	84
Logan	1,176	\$74,129,942	\$2,903,860	0.1%	\$2,469	21
Lyon	12,862	\$665,610,606	\$23,523,826	0.8%	\$1,829	74
Marion	4,560	\$279,108,193	\$9,706,346	0.3%	\$2,129	45
Marshall	4,515	\$264,192,830	\$9,636,781	0.3%	\$2,134	43

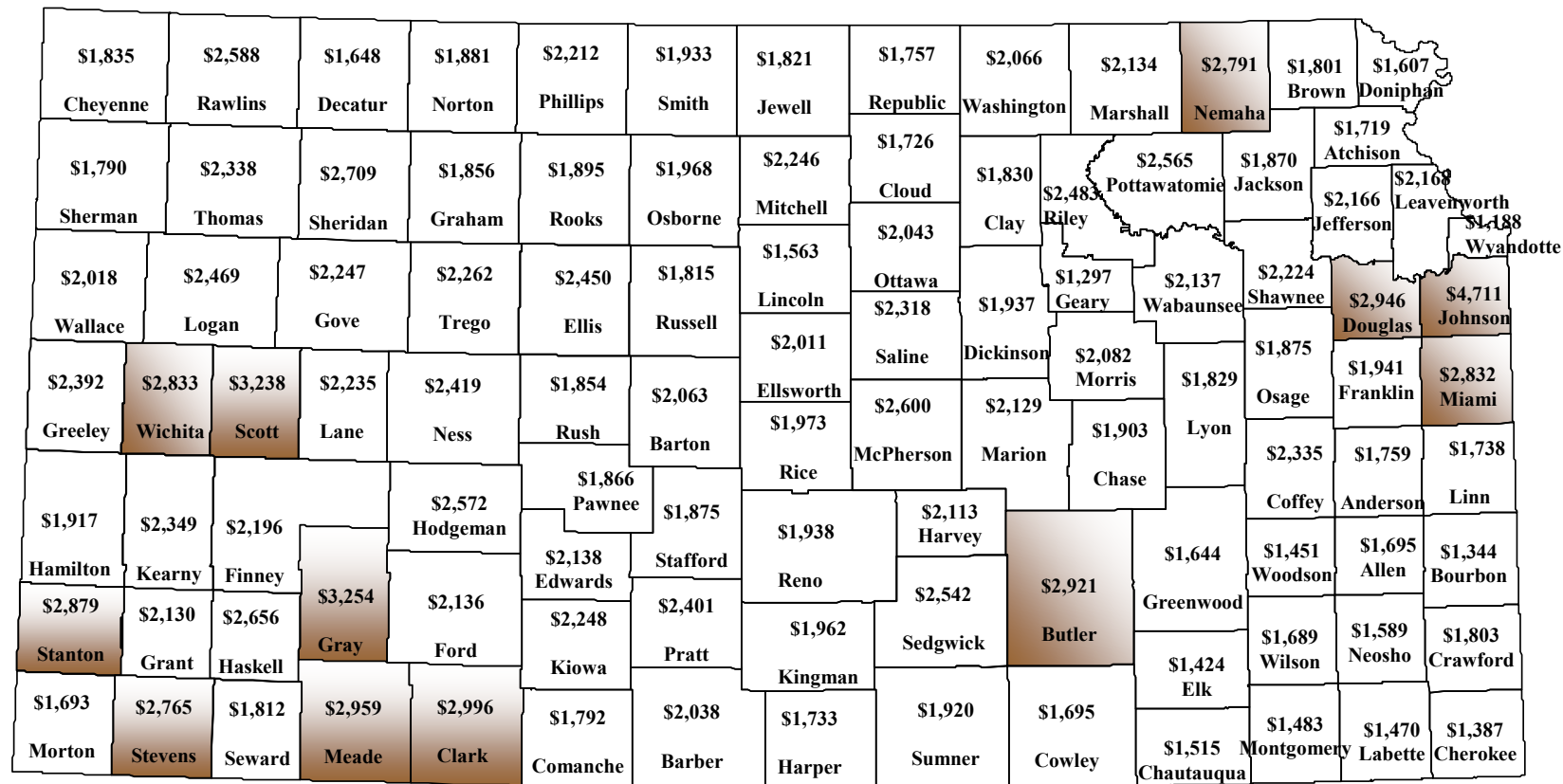
## Individual Income Tax for Tax Year 2021 by County

Resident Taxpayers Only

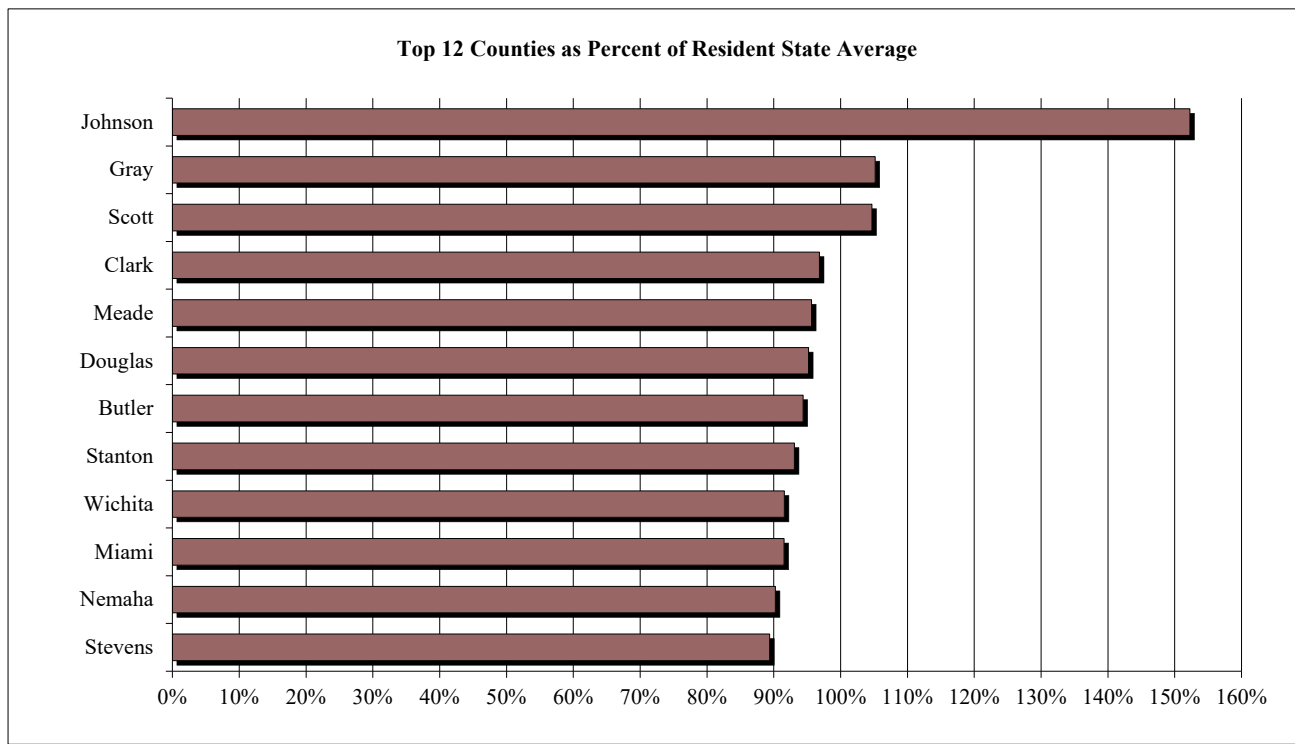
County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	11,929	\$817,363,836	\$31,020,562	1.0%	\$2,600	15
Meade	1,310	\$95,327,000	\$3,876,809	0.1%	\$2,959	5
Miami	11,845	\$942,474,740	\$33,540,283	1.1%	\$2,832	10
Mitchell	2,648	\$156,369,695	\$5,947,992	0.2%	\$2,246	33
Montgomery	11,850	\$559,870,764	\$17,576,232	0.6%	\$1,483	98
Morris	2,137	\$117,174,151	\$4,450,244	0.1%	\$2,082	47
Morton	977	\$52,765,377	\$1,653,712	0.1%	\$1,693	90
Nemaha	4,280	\$312,867,429	\$11,945,769	0.4%	\$2,791	11
Neosho	6,006	\$284,676,404	\$9,542,160	0.3%	\$1,589	95
Ness	1,173	\$71,299,994	\$2,837,936	0.1%	\$2,419	23
Norton	2,020	\$106,536,791	\$3,798,856	0.1%	\$1,881	65
Osage	6,428	\$340,715,107	\$12,055,067	0.4%	\$1,875	66
Osborne	1,302	\$67,906,755	\$2,562,736	0.1%	\$1,968	55
Ottawa	2,308	\$128,323,619	\$4,715,485	0.2%	\$2,043	50
Pawnee	2,428	\$125,797,893	\$4,530,679	0.1%	\$1,866	69
Phillips	2,342	\$135,201,192	\$5,179,857	0.2%	\$2,212	36
Pottawatomie	9,022	\$621,368,986	\$23,145,456	0.8%	\$2,565	18
Pratt	3,596	\$227,436,757	\$8,633,765	0.3%	\$2,401	24
Rawlins	930	\$59,386,679	\$2,406,830	0.1%	\$2,588	16
Reno	24,747	\$1,365,680,199	\$47,967,006	1.6%	\$1,938	58
Republic	2,020	\$102,181,963	\$3,548,217	0.1%	\$1,757	83
Rice	3,559	\$196,952,430	\$7,022,720	0.2%	\$1,973	54
Riley	20,035	\$1,321,011,537	\$49,741,987	1.6%	\$2,483	20
Rooks	2,062	\$89,882,337	\$3,908,447	0.1%	\$1,895	64
Rush	1,385	\$69,862,657	\$2,567,546	0.1%	\$1,854	71
Russell	2,713	\$138,388,643	\$4,925,191	0.2%	\$1,815	76
Saline	23,006	\$1,451,728,036	\$53,334,138	1.8%	\$2,318	29
Scott	1,967	\$170,154,876	\$6,369,971	0.2%	\$3,238	3
Sedgwick	196,572	\$13,452,748,366	\$499,629,564	16.5%	\$2,542	19
Seward	8,121	\$443,771,331	\$14,718,796	0.5%	\$1,812	77
Shawnee	72,408	\$4,393,810,813	\$161,041,449	5.3%	\$2,224	35
Sheridan	1,073	\$65,106,921	\$2,906,713	0.1%	\$2,709	13
Sherman	2,483	\$132,623,491	\$4,444,995	0.1%	\$1,790	81
Smith	1,431	\$74,419,176	\$2,765,693	0.1%	\$1,933	60
Stafford	1,714	\$86,643,246	\$3,213,395	0.1%	\$1,875	67
Stanton	635	\$47,535,275	\$1,828,422	0.1%	\$2,879	8
Stevens	1,810	\$129,240,344	\$5,004,545	0.2%	\$2,765	12
Sumner	8,013	\$440,663,297	\$15,383,108	0.5%	\$1,920	61
Thomas	3,095	\$185,800,815	\$7,237,076	0.2%	\$2,338	27
Trego	1,189	\$68,887,432	\$2,690,095	0.1%	\$2,262	30
Wabaunsee	2,669	\$152,203,725	\$5,704,678	0.2%	\$2,137	41
Wallace	602	\$32,465,591	\$1,214,914	0.0%	\$2,018	52
Washington	2,627	\$152,740,424	\$5,427,261	0.2%	\$2,066	48
Wichita	1,909	\$137,906,736	\$5,407,788	0.2%	\$2,833	9
Wilson	3,325	\$161,387,246	\$5,615,646	0.2%	\$1,689	91
Woodson	1,186	\$53,790,747	\$1,721,110	0.1%	\$1,451	100
Wyandotte	60,147	\$2,684,726,172	\$71,432,875	2.4%	\$1,188	105
KS Residents with county indicator	1,114,916	83,696,434,666	3,021,224,821		\$2,710	
KS Residents with no county indicator	<u>165,658</u>	<u>\$19,125,506,859</u>	<u>\$738,016,694</u>		\$4,455	
Total Residents	1,280,574	\$102,821,941,525	\$3,759,241,515	87.6%	\$2,936	
Non-Residents	244,455	\$184,495,077,069	\$452,920,450	10.6%	\$1,853	
Part-Year Residents	<u>57,273</u>	<u>\$4,222,616,350</u>	<u>\$78,089,591</u>	<u>1.8%</u>	\$1,363	
All Taxpayers	1,582,302	\$291,539,634,944	\$4,290,251,556	100.0%	\$2,711	

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



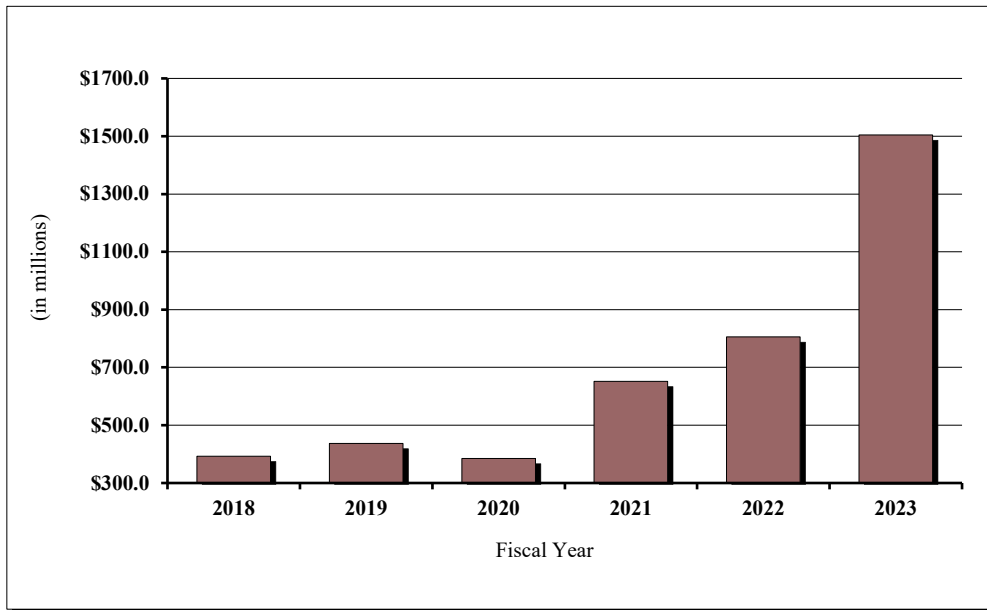
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2021



			<u>Top 12 Counties as a Percent of Resident Average</u>
<u>Top 12 Counties</u>	<u>Average Tax Liability</u>	<u>Rank</u>	
Johnson	\$4,711	1	152%
Gray	\$3,254	2	105%
Scott	\$3,238	3	105%
Clark	\$2,996	4	97%
Meade	\$2,959	5	96%
Douglas	\$2,946	6	95%
Butler	\$2,921	7	94%
Stanton	\$2,879	8	93%
Wichita	\$2,833	9	92%
Miami	\$2,832	10	92%
Nemaha	\$2,791	11	90%
Stevens	\$2,765	12	89%
Average Kansas Residents (top 12 counties)			100%

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

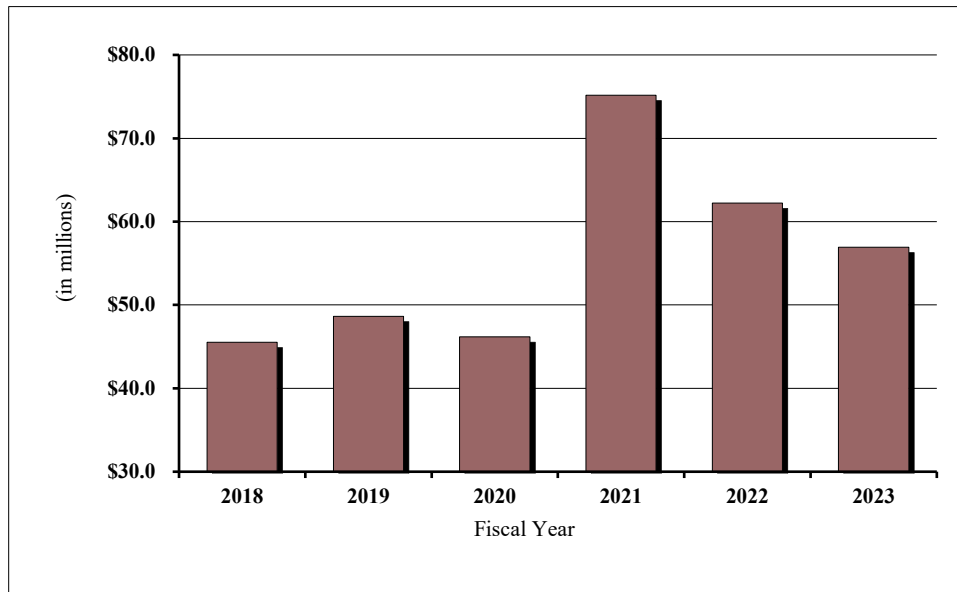
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2023	\$1,504,575,002	86.7%

## 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>
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%
2023	\$56,944,289	-8.5%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Returns Processed In Calendar Year 2022

### 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	18,854	61.2%	(\$146,159)	0.0%
\$0 - \$75,000	8,042	26.1%	\$5,492,158	0.9%
\$75,000.01 - \$100,000	497	1.6%	\$2,219,655	0.4%
\$100,000.01 - \$500,000	1,991	6.5%	\$27,550,691	4.5%
\$500,000.01 - \$1,000,000	478	1.6%	\$22,304,172	3.6%
\$1,000,000.01 - Over	<u>965</u>	3.1%	<u>\$554,770,057</u>	90.6%
Total	30,827	100.0%	\$612,190,574	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	42	10.9%	\$0	0.0%
\$0 - \$500,000	95	24.7%	\$643,826	1.1%
\$500,000.01 - \$1,000,000	55	14.3%	\$1,678,408	2.8%
\$1,000,000.01 - Over	<u>192</u>	50.0%	<u>\$56,653,151</u>	96.1%
Total	384	100.0%	\$58,975,385	100.0%

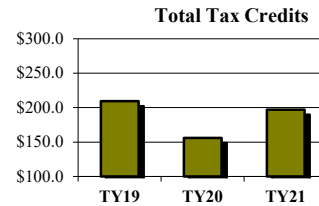
### Savings and Loan Tax Liability By Taxable Income Bracket

<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	18.2%	\$0	0.0%
\$0 - \$100,000	6	18.2%	\$9,133	0.1%
\$100,000.01 - \$1,000,000	7	21.2%	\$99,953	1.6%
\$1,000,000.01 - Over	<u>14</u>	42.4%	<u>\$6,273,632</u>	98.3%
Total	33	100.0%	\$6,382,718	100.0%

# Tax Year 2021 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax

	TY 2019	TY 2020	TY 2021
Corporate Income Tax	\$ 83,572,390	\$ 62,138,860	\$ 54,931,753
Individual Income Tax	\$ 118,755,634	\$ 85,247,604	\$ 132,639,205
Privilege Tax	\$ 7,033,830	\$ 8,792,669	\$ 9,295,806
	\$ 209,361,854	\$ 156,179,133	\$ 196,866,764



*Totals include confidential amounts.*

### Adoption Credit - \$1,921,446

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 - \$0

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

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

### Angel Investor Credit - \$3,926,437

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) - Amount withheld for confidentiality.

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) - \$0

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 - \$22,486,171

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 - \$1,117,913**

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

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

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**Community Service Credit - \$3,026,087**

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 - \$0**

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 Osawatimie 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 - \$41,876**

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 - \$83,439,029**

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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**Eisenhower Foundation Credit - \$114,313**

K.S.A. 79-32, 274 - Effective for taxable years commencing after 12/31/2020 and before 1/1/2026.

A credit is allowed for 50% of contributions made to the Eisenhower Foundation.

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**Electric Cogeneration Credit - \$0.**

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 - \$7,336,457**

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

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

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**Friends of Cedar Crest Credit - \$17,000**

K.S.A. 79-32,275 - Effective for taxable years commencing after 12/31/2020 and before 1/1/2026.

A credit is allowed for 50% of contributions made to the Friends of Cedar Crest Association.

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**High Performance Incentive Program - \$58,698,176**

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

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

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**Historic Preservation Credit - \$5,494,539**

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

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

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**Individual Development Account Credit - \$431,347**

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

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

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**Low Income Student Scholarship Credit - \$4,348,456**

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.

---

**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 - \$0**

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 - \$1,661,263**

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 - \$1,628,414**

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 - Amount withheld for confidentiality.**

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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**Technology Enabled Fiduciary Financial Credit - \$0**

K.S.A. 79-32,283 - Effective for taxable years commencing after 12/31/2020.

Allows a credit against the tax liability of a fiduciary financial institution.

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**Telecommunications Credit - Amount withheld for confidentiality.**

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.

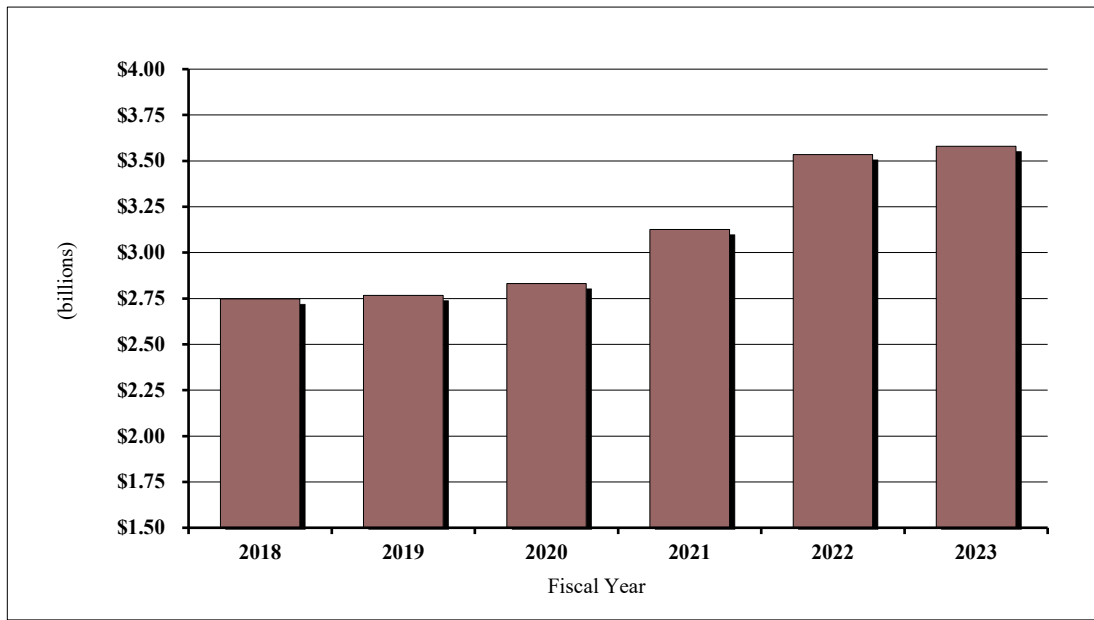
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## 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, 2015 (Fiscal year 2016) the tax rate increased from 6.15% to 6.5%. Effective January 1, 2023, the state sales tax on food and food ingredients was reduced from 6.5% to 4%. In Fiscal Year 2023, the state gained \$89.2 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>
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%
2023	\$2,776,857,379	\$802,990,692	\$3,579,848,071	1.3%

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

County	FY2022	FY2023	Percent Change	FY2022 Per Capita	FY2022 PC Rank	FY2023 Per Capita*	FY2023 PC Rank*
Allen	\$12,785,922	\$12,908,841	1.0%	\$1,036	25	\$1,026	34
Anderson	\$5,276,193	\$5,873,942	11.3%	\$755	75	\$755	75
Atchison	\$12,401,693	\$12,014,871	-3.1%	\$740	64	\$746	76
Barber	\$4,403,427	\$5,449,885	23.8%	\$1,326	21	\$1,322	15
Barton	\$31,597,479	\$32,510,059	2.9%	\$1,289	15	\$1,296	16
Bourbon	\$11,984,379	\$12,833,749	7.1%	\$896	47	\$886	51
Brown	\$8,581,139	\$9,094,833	6.0%	\$962	36	\$971	41
Butler	\$54,283,983	\$56,606,630	4.3%	\$834	55	\$830	60
Chase	\$1,798,597	\$1,863,206	3.6%	\$717	73	\$731	77
Chautauqua	\$1,638,956	\$1,888,547	15.2%	\$556	100	\$553	98
Cherokee	\$10,614,030	\$10,022,802	-5.6%	\$524	96	\$525	99
Cheyenne	\$1,693,852	\$1,707,706	0.8%	\$649	81	\$661	86
Clark	\$1,507,813	\$1,827,222	21.2%	\$924	65	\$945	46
Clay	\$7,658,063	\$7,812,702	2.0%	\$967	31	\$971	40
Cloud	\$9,564,971	\$10,226,864	6.9%	\$1,145	22	\$1,143	21
Coffey	\$11,520,001	\$10,292,837	-10.7%	\$1,234	8	\$1,243	18
Comanche	\$1,580,566	\$1,801,654	14.0%	\$1,079	32	\$1,072	28
Cowley	\$25,740,555	\$26,955,079	4.7%	\$781	69	\$782	69
Crawford	\$36,944,726	\$37,856,239	2.5%	\$968	33	\$969	42
Decatur	\$1,717,076	\$2,098,482	22.2%	\$763	87	\$780	70
Dickinson	\$14,278,437	\$14,815,453	3.8%	\$803	60	\$804	65
Doniphan	\$3,658,386	\$4,374,205	19.6%	\$585	99	\$588	94
Douglas	\$122,153,893	\$126,366,246	3.4%	\$1,059	27	\$1,053	31
Edwards	\$1,679,851	\$1,784,060	6.2%	\$630	91	\$651	89
Elk	\$1,532,574	\$1,596,045	4.1%	\$654	86	\$654	88
Ellis	\$47,662,565	\$48,978,808	2.8%	\$1,701	2	\$1,692	3
Ellsworth	\$4,249,374	\$4,451,295	4.8%	\$703	76	\$700	81
Finney	\$60,390,729	\$61,741,705	2.2%	\$1,620	4	\$1,640	4
Ford	\$40,690,199	\$42,528,339	4.5%	\$1,245	16	\$1,256	17
Franklin	\$23,113,916	\$24,630,060	6.6%	\$948	39	\$948	45
Geary	\$29,656,959	\$31,242,770	5.3%	\$869	49	\$875	52
Gove	\$3,542,584	\$3,769,121	6.4%	\$1,368	12	\$1,387	10
Graham	\$2,065,280	\$2,527,386	22.4%	\$1,053	42	\$1,048	32
Grant	\$5,603,778	\$6,157,147	9.9%	\$841	62	\$856	54
Gray	\$4,765,162	\$6,081,113	27.6%	\$1,077	45	\$1,061	30
Greeley	\$982,218	\$1,000,596	1.9%	\$767	67	\$818	61
Greenwood	\$3,454,474	\$4,711,195	36.4%	\$793	93	\$793	68
Hamilton	\$1,988,621	\$2,044,382	2.8%	\$823	54	\$841	57
Harper	\$4,222,737	\$4,330,621	2.6%	\$812	57	\$814	62
Harvey	\$26,999,813	\$28,290,541	4.8%	\$837	56	\$837	58
Haskell	\$3,321,058	\$3,682,552	10.9%	\$1,004	38	\$1,030	33
Hodgeman	\$1,041,387	\$1,007,372	-3.3%	\$589	90	\$574	95
Jackson	\$8,793,374	\$9,076,759	3.2%	\$684	78	\$683	84
Jefferson	\$8,219,213	\$9,099,865	10.7%	\$494	103	\$496	100
Jewell	\$1,271,218	\$1,366,034	7.5%	\$465	104	\$471	104
Johnson	\$859,714,304	\$893,455,380	3.9%	\$1,457	6	\$1,443	8
Kearny	\$2,168,516	\$2,135,702	-1.5%	\$549	95	\$554	97
Kingman	\$5,572,141	\$5,846,134	4.9%	\$791	66	\$813	64
Kiowa	\$2,075,256	\$1,954,785	-5.8%	\$817	41	\$813	63
Labette	\$15,301,045	\$15,680,065	2.5%	\$787	61	\$794	67
Lane	\$1,254,652	\$1,687,511	34.5%	\$1,078	53	\$1,085	27
Leavenworth	\$50,744,278	\$52,576,642	3.6%	\$640	89	\$634	90
Lincoln	\$1,433,155	\$1,435,126	0.1%	\$494	98	\$495	101
Linn	\$5,766,807	\$5,798,923	0.6%	\$595	92	\$592	93
Logan	\$2,773,702	\$2,652,294	-4.4%	\$974	28	\$981	37
Lyon	\$33,508,380	\$35,845,518	7.0%	\$1,120	24	\$1,124	25
Marion	\$7,599,293	\$8,239,128	8.4%	\$703	79	\$694	82
Marshall	\$10,723,242	\$10,690,291	-0.3%	\$1,071	20	\$1,071	29

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

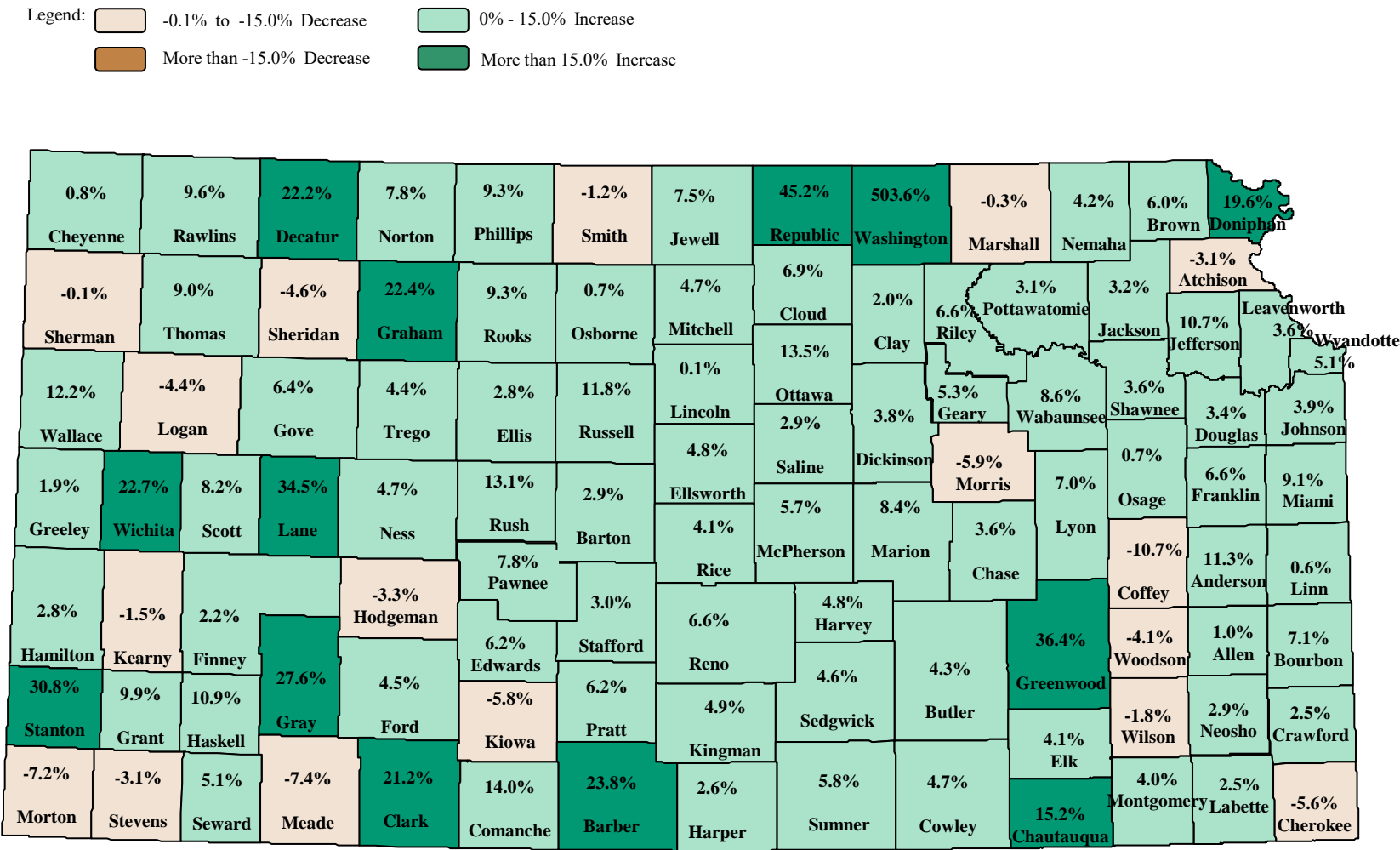
Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

County	FY2022	FY2023	Percent Change	FY2022 Per Capita	FY2022 PC Rank	FY2023 Per Capita*	FY2023 PC Rank*
McPherson	\$32,087,712	\$33,922,016	5.7%	\$1,125	23	\$1,130	24
Meade	\$3,517,693	\$3,257,548	-7.4%	\$810	40	\$836	59
Miami	\$27,097,017	\$29,555,989	9.1%	\$854	58	\$848	55
Mitchell	\$7,446,867	\$7,799,658	4.7%	\$1,357	11	\$1,359	11
Montgomery	\$28,251,955	\$29,389,870	4.0%	\$943	37	\$948	44
Morris	\$4,356,274	\$4,098,919	-5.9%	\$765	50	\$766	73
Morton	\$1,837,298	\$1,705,772	-7.2%	\$634	74	\$656	87
Nemaha	\$9,723,692	\$10,136,462	4.2%	\$992	30	\$1,002	35
Neosho	\$14,859,886	\$15,287,831	2.9%	\$969	34	\$980	38
Ness	\$3,643,097	\$3,814,153	4.7%	\$1,427	9	\$1,442	9
Norton	\$3,810,665	\$4,107,559	7.8%	\$769	71	\$775	71
Osage	\$7,490,594	\$7,540,238	0.7%	\$478	101	\$482	103
Osborne	\$2,506,897	\$2,525,325	0.7%	\$722	70	\$724	78
Ottawa	\$2,164,780	\$2,457,277	13.5%	\$421	105	\$424	105
Pawnee	\$4,332,018	\$4,668,307	7.8%	\$750	72	\$756	74
Phillips	\$3,898,111	\$4,262,041	9.3%	\$885	51	\$886	50
Pottawatomie	\$40,985,218	\$42,243,172	3.1%	\$1,638	3	\$1,608	5
Pratt	\$12,741,732	\$13,535,605	6.2%	\$1,474	7	\$1,493	7
Rawlins	\$1,632,748	\$1,789,761	9.6%	\$702	82	\$708	80
Reno	\$65,996,525	\$70,342,138	6.6%	\$1,145	19	\$1,143	20
Republic	\$3,510,137	\$5,097,045	45.2%	\$1,093	68	\$1,098	26
Rice	\$7,183,280	\$7,476,482	4.1%	\$796	63	\$795	66
Riley	\$60,857,791	\$64,881,372	6.6%	\$899	46	\$912	49
Rooks	\$4,147,761	\$4,533,484	9.3%	\$938	43	\$942	48
Rush	\$1,564,916	\$1,769,576	13.1%	\$599	97	\$605	92
Russell	\$5,596,040	\$6,255,107	11.8%	\$933	48	\$942	47
Saline	\$82,092,419	\$84,442,184	2.9%	\$1,567	5	\$1,576	6
Scott	\$5,258,754	\$5,689,275	8.2%	\$1,109	26	\$1,135	23
Sedgwick	\$668,955,607	\$699,619,070	4.6%	\$1,336	13	\$1,331	14
Seward	\$27,280,121	\$28,669,109	5.1%	\$1,318	14	\$1,342	12
Shawnee	\$202,204,794	\$209,401,834	3.6%	\$1,175	17	\$1,180	19
Sheridan	\$2,431,129	\$2,319,963	-4.6%	\$936	29	\$957	43
Sherman	\$7,766,585	\$7,761,976	-0.1%	\$1,317	10	\$1,331	13
Smith	\$2,769,862	\$2,736,286	-1.2%	\$765	59	\$774	72
Stafford	\$2,683,762	\$2,764,552	3.0%	\$685	77	\$692	83
Stanton	\$1,294,536	\$1,693,275	30.8%	\$828	85	\$863	53
Stevens	\$4,524,234	\$4,384,379	-3.1%	\$828	44	\$847	56
Sumner	\$14,245,945	\$15,078,135	5.8%	\$674	83	\$671	85
Thomas	\$13,477,676	\$14,686,875	9.0%	\$1,865	1	\$1,861	2
Trego	\$2,581,314	\$2,693,688	4.4%	\$964	35	\$979	39
Wabaunsee	\$3,134,837	\$3,403,020	8.6%	\$489	102	\$485	102
Wallace	\$955,695	\$1,072,261	12.2%	\$711	84	\$721	79
Washington	\$3,435,771	\$20,737,894	503.6%	\$3,763	88	\$3,770	1
Wichita	\$1,671,041	\$2,050,696	22.7%	\$985	52	\$994	36
Wilson	\$4,915,138	\$4,828,494	-1.8%	\$566	94	\$560	96
Woodson	\$2,001,015	\$1,918,184	-4.1%	\$618	80	\$617	91
Wyandotte	\$179,534,212	\$188,666,714	5.1%	\$1,129	18	\$1,138	22
Total Counties	\$3,271,721,144	\$3,432,367,884	4.9%	\$1,170		\$1,169	
Miscellaneous	<u>\$7,300,514</u>	<u>\$9,111,631</u>					
Grand Total	\$3,279,021,658	\$3,441,479,515	5.0%				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2023

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2023 state sales tax collection percentage change over Fiscal Year 2022, by county. Total statewide percent change was an 5.0% increase. Details of this map are contained in pages 36 and 37 of this report.

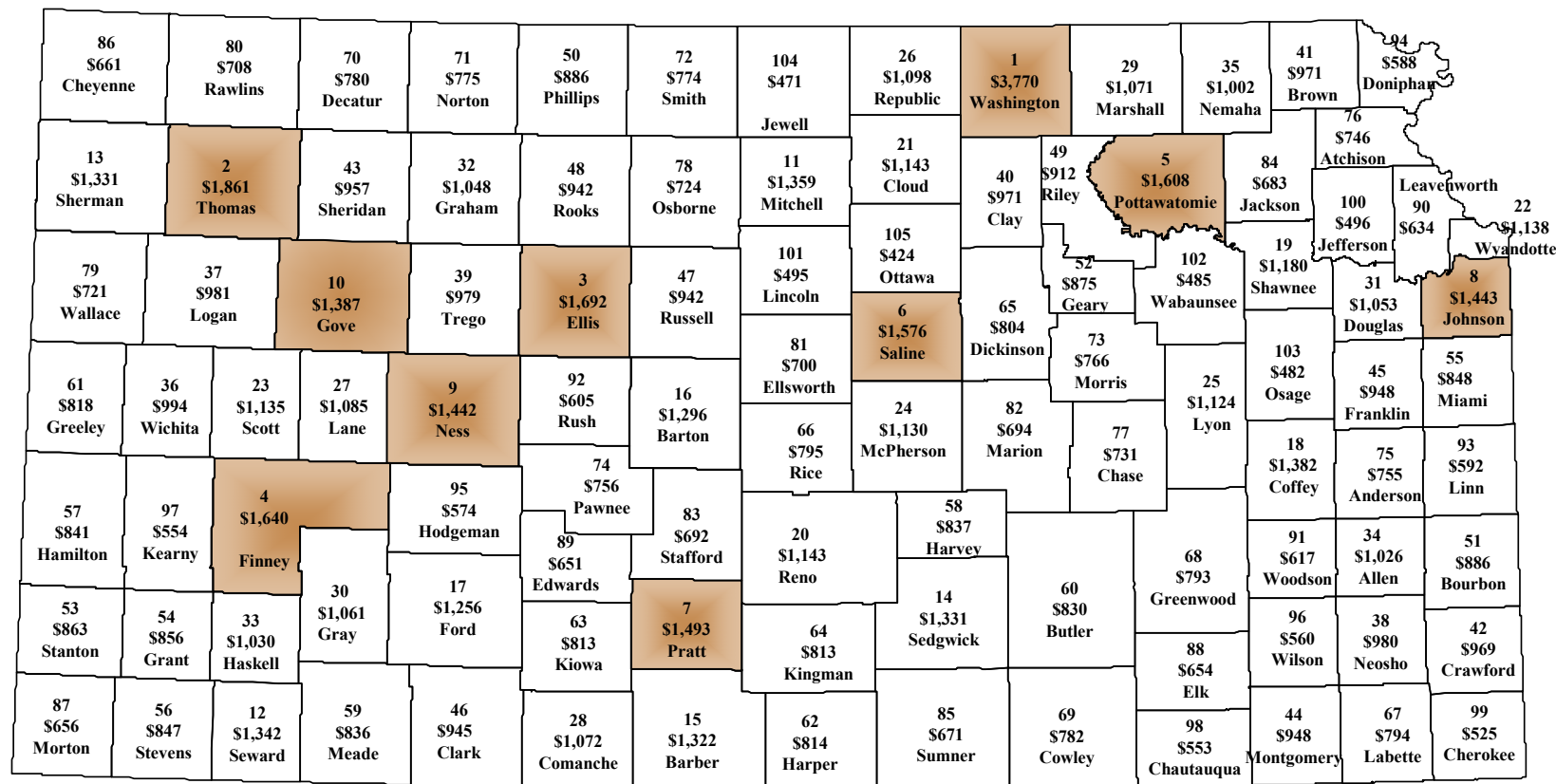


Revised historical data is available upon request.

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

This map shows the Fiscal Year 2023 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





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

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

<u>North American Industry Classification</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$3,227,093	\$3,359,782	4.1%
112 Animal Production	\$540,705	\$584,456	8.1%
114 Fishing, Hunting and Trapping	\$160,481	\$170,358	6.2%
115 Agriculture and Forestry Support Activities	\$745,165	\$578,835	-22.3%
<b>2-digit Total</b>	<b>\$4,673,445</b>	<b>\$4,693,432</b>	<b>0.4%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$530,921	\$465,502	-12.3%
212 Mining (except Oil and Gas)	\$6,633,747	\$7,572,113	14.1%
213 Support Activities for Mining	\$9,495,909	\$11,427,336	20.3%
<b>2-digit Total</b>	<b>\$16,660,577</b>	<b>\$19,464,951</b>	<b>16.8%</b>
<b>22 Utilities</b>			
221 Utilities	\$85,064,224	\$96,133,703	13.0%
<b>2-digit Total</b>	<b>\$85,064,224</b>	<b>\$96,133,703</b>	<b>13.0%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$13,095,777	\$17,462,913	33.3%
237 Heavy and Civil Engineering Construction	\$32,099,245	\$49,887,179	55.4%
238 Specialty Trade Contractors	\$66,421,916	\$76,343,349	14.9%
<b>2-digit Total</b>	<b>\$111,616,937</b>	<b>\$143,693,440</b>	<b>28.7%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$5,707,403	\$5,718,329	0.2%
312 Beverage and Tobacco Product Mfg	\$1,745,010	\$2,056,423	17.8%
313 Textile Mills	\$77,594	\$99,966	28.8%
314 Textile Product Mills	\$652,330	\$684,407	4.9%
315 Apparel Mfg	\$240,362	\$274,057	14.0%
316 Leather and Allied Product Mfg	\$61,939	\$142,523	130.1%
321 Wood Product Mfg	\$2,165,456	\$2,466,522	13.9%
322 Paper Mfg	\$876,727	\$1,025,956	17.0%
323 Printing and Related Support Activities	\$6,590,047	\$7,313,336	11.0%
324 Petroleum and Coal Products Mfg	\$2,089,955	\$3,506,515	67.8%
325 Chemical Mfg	\$2,464,753	\$2,168,408	-12.0%
326 Plastics and Rubber Products Mfg	\$2,662,963	\$2,709,905	1.8%
327 Nonmetallic Mineral Product Mfg	\$23,996,389	\$26,721,900	11.4%
331 Primary Metal Mfg	\$1,232,349	\$1,582,959	28.5%
332 Fabricated Metal Product Mfg	\$11,264,713	\$13,325,018	18.3%
333 Machinery Mfg	\$3,704,046	\$3,972,179	7.2%
334 Computer and Electronic Product Mfg	\$5,616,901	\$21,293,213	279.1%
335 Electrical Equipment & Appliance Mfg	\$900,731	\$1,209,630	34.3%
336 Transportation Equipment Mfg	\$2,790,067	\$2,564,327	-8.1%
337 Furniture and Related Product Mfg	\$2,808,683	\$2,567,443	-8.6%
339 Miscellaneous Mfg	\$3,582,714	\$3,813,457	6.4%
<b>2-digit Total</b>	<b>\$81,231,132</b>	<b>\$105,216,474</b>	<b>29.5%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$183,019,257	\$204,240,592	11.6%
424 Merchant Wholesalers, Nondurable Goods	\$33,967,773	\$34,810,727	2.5%
425 Electronic Markets and Agents and Brokers	\$16,888,443	\$18,616,693	10.2%
<b>2-digit Total</b>	<b>\$233,875,473</b>	<b>\$257,668,011</b>	<b>10.2%</b>

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

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

<u>North American Industry Classification</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Percent Change</u>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$424,341,729	\$459,120,022	8.2%
442 Furniture and Home Furnishings Stores	\$75,706,570	\$73,338,962	-3.1%
443 Electronics and Appliance Stores	\$57,474,139	\$36,032,091	-37.3%
444 Building Material and Garden Supply Stores	\$236,297,628	\$246,986,646	4.5%
445 Food and Beverage Stores	\$274,061,486	\$256,789,448	-6.3%
446 Health and Personal Care Stores	\$33,869,007	\$34,394,145	1.6%
447 Gasoline Stations	\$96,458,813	\$97,506,969	1.1%
448 Clothing and Clothing Accessories Stores	\$76,932,019	\$76,341,495	-0.8%
451 Sporting Goods, Hobby, Book, & Music Stores	\$57,012,291	\$57,949,621	1.6%
452 General Merchandise Stores	\$480,582,451	\$475,636,914	-1.0%
453 Miscellaneous Store Retailers	\$65,466,653	\$67,010,900	2.4%
454 Nonstore Retailers	\$26,456,702	\$24,576,763	-7.1%
<b>2-digit Total</b>	<b>\$1,904,659,488</b>	<b>\$1,905,683,976</b>	<b>0.1%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$2,226,074	\$1,039,122	-53.3%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$4,263,507	\$4,860,440	14.0%
485 Transit and Ground Passenger Transportation	Confidential	Confidential	n/a
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$4,405,881	\$5,033,091	14.2%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$12,362,292	\$16,392,630	32.6%
493 Warehousing and Storage	\$2,798,958	\$2,727,713	-2.5%
<b>2-digit Total</b>	<b>\$26,603,173</b>	<b>\$31,505,467</b>	<b>18.4%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$3,842,131	\$3,569,232	-7.1%
512 Motion Picture & Sound Recording Industries	\$5,956,948	\$6,262,789	5.1%
515 Broadcasting (except Internet)	\$7,102,710	\$6,547,480	-7.8%
517 Telecommunications	\$122,765,927	\$119,355,638	-2.8%
518 ISPs, Search Portals, and Data Processing	\$3,618,917	\$4,138,928	14.4%
519 Other Information Services	\$1,347,487	\$955,264	-29.1%
<b>2-digit Total</b>	<b>\$144,634,121</b>	<b>\$140,829,328</b>	<b>-2.6%</b>
<b>52 Finance and Insurance</b>			
522 Credit Intermediation and Related Activities	\$5,121,425	\$4,886,374	-4.6%
523 Securities and Commodity Contract Brokerage	\$363,188	\$418,944	15.4%
524 Insurance Carriers and Related Activities	\$405,810	\$473,611	16.7%
<b>2-digit Total</b>	<b>\$5,890,423</b>	<b>\$5,778,930</b>	<b>-1.9%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$3,596,293	\$3,792,711	5.5%
532 Rental and Leasing Services	\$43,199,733	\$49,242,804	14.0%
533 Lessors of Nonfinancial Intangible Assets	\$57,251	\$32,309	-43.6%
<b>2-digit Total</b>	<b>\$46,853,276</b>	<b>\$53,067,823</b>	<b>13.3%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$26,616,927	\$28,608,806	7.5%
<b>2-digit Total</b>	<b>\$26,616,927</b>	<b>\$28,608,806</b>	<b>7.5%</b>

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

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4.0% effective January 1, 2023

<u>North American Industry Classification</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Percent Change</u>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$2,257,115	\$2,388,743	5.8%
<b>2-digit Total</b>	<b>\$2,257,115</b>	<b>\$2,388,743</b>	<b>5.8%</b>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$33,338,966	\$39,105,582	17.3%
562 Waste Management and Remediation Services	\$1,434,212	\$4,384,117	205.7%
<b>2-digit Total</b>	<b>\$34,773,178</b>	<b>\$43,489,699</b>	<b>25.1%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$5,288,534	\$5,845,008	10.5%
<b>2-digit Total</b>	<b>\$5,288,534</b>	<b>\$5,845,008</b>	<b>10.5%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$2,577,213	\$2,561,073	-0.6%
622 Hospitals	\$2,407,838	\$2,820,653	17.1%
623 Nursing and Residential Care Facilities	\$244,260	\$287,108	17.5%
624 Social Assistance	\$781,844	\$933,654	19.4%
<b>2-digit Total</b>	<b>\$6,011,155</b>	<b>\$6,602,487</b>	<b>9.8%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$9,214,295	\$9,401,079	2.0%
712 Museums, Historical Sites, Zoos, and Parks	\$1,068,382	\$1,116,730	4.5%
713 Amusement, Gambling, and Recreation	\$31,640,919	\$34,096,867	7.8%
<b>2-digit Total</b>	<b>\$41,923,596</b>	<b>\$44,614,676</b>	<b>6.4%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$52,525,703	\$58,678,955	11.7%
722 Food Services and Drinking Places	\$319,371,745	\$346,986,545	8.6%
<b>2-digit Total</b>	<b>\$371,897,449</b>	<b>\$405,665,502</b>	<b>9.1%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$85,569,747	\$95,045,340	11.1%
812 Personal and Laundry Services	\$19,434,836	\$20,185,738	3.9%
813 Membership Associations and Organizations	\$5,326,948	\$6,681,391	25.4%
814 Private Households	\$155,228	\$177,575	14.4%
<b>2-digit Total</b>	<b>\$110,486,759</b>	<b>\$122,090,045</b>	<b>10.5%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$13,890,157	\$15,588,787	12.2%
922 Justice, Public Order, and Safety Activities	\$40,083	\$57,649	43.8%
923 Administration of Human Resource Programs	\$16,454	\$38,238	132.4%
924 Administration of Environmental Programs	\$33,375	\$39,542	18.5%
926 Administration of Economic Programs	\$131,563	\$256,218	94.7%
<b>2-digit Total</b>	<b>\$14,111,631</b>	<b>\$15,980,434</b>	<b>13.2%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$3,893,045	\$2,458,579	-36.8%
<b>2-digit Total</b>	<b>\$3,893,045</b>	<b>\$2,458,579</b>	<b>-36.8%</b>
<b>Total</b>	<b>\$3,279,021,658</b>	<b>\$3,441,479,515</b>	<b>5.0%</b>

## Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change
Allen County	\$2,653,713	\$2,725,014	2.7%	\$671,430	\$674,644	0.5%
Anderson County	\$1,398,378	\$1,327,151	n/a	\$429,554	\$424,732	n/a
Atchison County	\$2,635,881	\$2,605,329	n/a	\$771,828	\$829,232	n/a
Barber County	\$740,515	\$916,791	23.8%	\$246,988	\$260,142	5.3%
Barton County	\$5,280,076	\$5,500,114	4.2%	\$901,831	\$954,200	5.8%
Bourbon County	\$2,853,182	\$3,037,452	6.5%	\$892,556	\$775,936	-13.1%
Brown County	\$1,441,790	\$1,594,249	10.6%	\$435,827	\$465,517	6.8%
Butler County	\$1,105	\$0	-100.0%	\$0	\$0	n/a
Chase County	\$302,520	\$333,584	10.3%	\$208,186	\$213,596	2.6%
Chautauqua County	\$617,522	\$335,355	-45.7%	\$245,555	\$129,466	-47.3%
Cherokee County	\$2,580,374	\$2,829,361	n/a	\$1,197,136	\$1,456,362	n/a
Cheyenne County	\$615,625	\$634,671	3.1%	\$283,375	\$318,789	12.5%
Clay County	\$1,389,981	\$1,330,752	-4.3%	\$430,923	\$533,634	23.8%
Cloud County	\$1,565,011	\$1,747,261	11.6%	\$274,136	\$317,947	16.0%
Cowley County	\$248	\$0	-100.0%	\$79	\$0	-99.8%
Crawford County	\$6,203,471	\$6,484,506	4.5%	\$1,721,466	\$1,817,091	5.6%
Decatur County	\$334,071	\$363,476	8.8%	\$158,396	\$184,696	16.6%
Dickinson County	\$3,760,362	\$3,828,082	1.8%	\$1,010,007	\$1,049,156	3.9%
Doniphan County	\$669,323	\$1,024,952	n/a	\$385,020	\$611,194	n/a
Douglas County	\$25,168,695	\$26,386,552	4.8%	\$5,507,487	\$6,191,803	12.4%
Edwards County	\$318,181	\$321,221	1.0%	\$106,074	\$118,397	11.6%
Elk County	\$290,210	\$282,672	-2.6%	\$88,948	\$103,264	16.1%
Ellis County	\$3,996,025	\$3,998,133	0.1%	\$600,720	\$648,378	7.9%
Ellsworth County	\$719,332	\$773,667	7.6%	\$215,981	\$249,046	15.3%
Finney County	\$12,885,364	\$13,437,723	4.3%	\$3,849,472	\$2,330,279	-39.5%
Ford County	\$6,961,830	\$7,483,525	7.5%	\$1,398,559	\$1,461,356	4.5%
Franklin County	\$5,909,619	\$6,262,249	6.0%	\$1,719,500	\$1,744,289	1.4%
Geary County	\$6,069,783	\$6,669,228	9.9%	\$1,552,350	\$1,691,241	8.9%
Gove County	\$1,204,488	\$1,266,150	5.1%	\$259,811	\$260,399	0.2%
Graham County	\$374,935	\$418,422	11.6%	\$104,131	\$116,483	11.9%
Gray County	\$883,085	\$1,084,483	22.8%	\$308,153	\$303,059	-1.7%
Greeley County	\$184,871	\$190,178	2.9%	\$66,180	\$68,763	3.9%
Greenwood County	\$688,370	\$760,282	n/a	\$238,391	\$243,649	n/a
Hamilton County	\$372,127	\$397,890	n/a	\$127,537	\$144,910	n/a
Harvey County	\$9,012,016	\$9,701,571	7.7%	\$2,516,725	\$2,663,377	5.8%
Haskell County	\$292,765	\$337,076	15.1%	\$163,027	\$125,894	-22.8%
Hodgeman County	\$191,925	\$198,234	3.3%	\$71,351	\$72,491	1.6%
Jackson County	\$2,144,473	\$2,247,410	4.8%	\$559,292	\$587,687	5.1%
Jefferson County	\$1,588,686	\$1,717,281	8.1%	\$660,947	\$751,564	13.7%
Jewell County	\$265,391	\$269,791	1.7%	\$101,760	\$111,967	10.0%
Johnson County	\$203,364,731	\$219,007,804	7.7%	\$67,442,335	\$73,757,651	9.4%
Kingman County	\$1,464,365	\$1,550,358	5.9%	\$512,314	\$474,824	-7.3%
Kiowa County	\$349,147	\$366,321	4.9%	\$177,397	\$160,933	-9.3%
Labette County	\$3,226,542	\$3,414,399	5.8%	\$974,438	\$981,966	0.8%
Lane County	\$221,846	\$271,724	22.5%	\$72,773	\$68,165	-6.3%
Leavenworth County	\$8,878,267	\$9,071,722	2.2%	\$3,109,263	\$3,411,275	9.7%
Lincoln County	\$436,097	\$456,450	4.7%	\$158,991	\$161,047	1.3%
Linn County	\$884,288	\$888,881	0.5%	\$423,275	\$471,052	11.3%
Logan County	\$699,634	\$673,231	-3.8%	\$181,864	\$220,568	21.3%
Lyon County	\$5,540,738	\$5,981,333	8.0%	\$1,141,091	\$1,211,937	6.2%
Marion County	\$1,298,875	\$1,476,212	13.7%	\$413,852	\$534,843	29.2%
Marshall County	\$932,608	\$909,372	-2.5%	\$308,118	\$281,877	-8.5%
Mcpherson County	\$7,955,568	\$8,528,416	7.2%	\$2,136,595	\$2,349,949	10.0%
Meade County	\$619,963	\$654,286	5.5%	\$263,471	\$193,802	-26.4%
Miami County	\$6,763,353	\$7,548,454	11.6%	\$2,244,704	\$2,519,087	12.2%
Mitchell County	\$1,274,427	\$1,363,065	7.0%	\$322,430	\$299,136	-7.2%
Montgomery County	\$0	\$0	n/a	\$0	\$0	n/a
Morris County	\$765,139	\$731,645	-4.4%	\$208,569	\$192,026	-7.9%
Morton County	\$339,571	\$339,776	0.1%	\$136,187	\$129,985	-4.6%
Nemaha County	\$2,493,957	\$2,611,920	4.7%	\$744,257	\$802,221	7.8%
Neosho County	\$4,324,510	\$4,563,742	5.5%	\$1,034,419	\$1,142,250	10.4%
Norton County	\$510,015	\$518,172	1.6%	\$200,553	\$251,141	25.2%
Osage County	\$1,356,113	\$1,962,826	44.7%	\$471,185	\$668,120	41.8%
Osborne County	\$680,440	\$706,623	3.8%	\$196,721	\$211,704	7.6%
Ottawa County	\$418,136	\$459,940	10.0%	\$153,135	\$168,932	10.3%
Pawnee County	\$1,443,340	\$1,590,198	10.2%	\$387,873	\$443,783	14.4%
Phillips County	\$371,657	\$377,250	1.5%	\$128,428	\$150,115	16.9%
Pottawatomie County	\$6,633,248	\$6,970,346	5.1%	\$1,255,999	\$1,348,050	7.3%
Pratt County	\$3,633,362	\$3,938,005	8.4%	\$754,983	\$782,860	3.7%
Rawlins County	\$298,618	\$333,335	11.6%	\$171,925	\$185,487	7.9%
Reno County	\$11,055,899	\$11,676,578	5.6%	\$2,072,285	\$2,661,904	28.5%

## Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change
Republic County	\$1,250,406	\$1,518,021	21.4%	\$384,907	\$514,238	33.6%
Rice County	\$1,245,251	\$1,275,419	2.4%	\$484,935	\$414,150	-14.6%
Riley County	\$9,989,779	\$9,683,759	n/a	\$2,224,728	\$2,135,510	n/a
Rooks County	\$370,625	\$393,774	6.2%	\$93,803	\$96,839	3.2%
Russell County	\$1,962,090	\$2,133,807	8.8%	\$480,603	\$522,138	8.6%
Saline County	\$19,888,471	\$20,819,078	4.7%	\$3,060,782	\$3,420,529	11.8%
Scott County	\$1,877,937	\$2,003,111	6.7%	\$462,475	\$532,008	15.0%
Sedgwick County	\$109,891,240	\$116,364,324	5.9%	\$20,971,155	\$23,300,575	11.1%
Seward County	\$5,586,275	\$6,110,984	9.4%	\$1,343,773	\$1,151,041	-14.3%
Shawnee County	\$38,916,990	\$41,000,298	n/a	\$8,992,408	\$10,333,212	n/a
Sheridan County	\$853,168	\$825,629	-3.2%	\$250,998	\$262,522	4.6%
Sherman County	\$2,860,073	\$3,062,471	7.1%	\$557,379	\$622,559	11.7%
Smith County	\$972,468	\$972,831	0.0%	\$387,888	\$363,080	-6.4%
Stafford County	\$484,422	\$503,055	3.8%	\$143,779	\$145,352	1.1%
Stanton County	\$235,717	\$290,399	23.2%	\$82,229	\$141,234	71.8%
Stevens County	\$769,557	\$128,083	-83.4%	\$242,740	\$44,830	-81.5%
Sumner County	\$2,541,585	\$2,699,204	6.2%	\$782,328	\$876,236	12.0%
Thomas County	\$3,752,629	\$4,179,725	11.4%	\$742,877	\$829,170	11.6%
Trego County	\$464,685	\$467,956	0.7%	\$128,662	\$116,122	-9.7%
Wabaunsee County	\$861,168	\$928,447	7.8%	\$344,528	\$369,154	7.1%
Wallace County	\$177,740	\$191,013	7.5%	\$81,522	\$106,403	30.5%
Washington County	\$629,247	\$2,507,771	298.5%	\$334,265	\$456,064	36.4%
Wichita County	\$653,903	\$762,313	16.6%	\$225,824	\$226,089	0.1%
Wilson County	\$0	\$56,563	n/a	\$0	\$40,310	n/a
Woodson County	\$357,991	\$345,442	-3.5%	\$127,944	\$113,845	-11.0%
Wyandotte County	\$30,435,871	\$31,107,168	2.2%	\$7,555,104	\$8,486,570	12.3%
Abilene	\$1,071,559	\$1,068,481	n/a	\$195,345	\$201,799	n/a
Alden	\$9,144	\$8,089	-11.5%	\$5,944	\$3,819	-35.7%
Alma	\$118,353	\$129,618	9.5%	\$31,155	\$39,219	25.9%
Almena	\$11,075	\$11,337	2.4%	\$7,517	\$9,188	22.2%
Altamont	\$121,441	\$137,270	13.0%	\$60,493	\$74,081	22.5%
Altoona	\$19,250	\$21,086	9.5%	\$7,361	\$7,165	-2.7%
Americus	\$35,608	\$39,818	11.8%	\$15,655	\$19,654	25.6%
Andover	\$2,605,828	\$5,217,239	n/a	\$637,984	\$1,686,044	n/a
Anthony	\$136,470	\$147,370	8.0%	\$40,052	\$42,990	7.3%
Argonia	\$22,525	\$24,446	8.5%	\$15,634	\$19,364	23.9%
Arkansas City	\$3,739,045	\$3,943,567	5.5%	\$837,146	\$1,020,847	21.9%
Arlington	\$0	\$1,263	n/a	\$0	\$19,055	n/a
Arma	\$92,295	\$91,380	-1.0%	\$33,658	\$42,922	27.5%
Ashland	\$109,794	\$128,444	17.0%	\$27,988	\$27,170	-2.9%
Atchison	\$1,751,556	\$1,791,650	2.3%	\$424,975	\$436,957	2.8%
Attica	\$120,807	\$135,310	12.0%	\$33,395	\$38,098	14.1%
Auburn	\$171,362	\$171,497	0.1%	\$64,525	\$66,213	2.6%
Augusta	\$2,457,114	\$2,627,760	6.9%	\$716,687	\$703,979	-1.8%
Axtell	\$69,685	\$77,650	11.4%	\$16,439	\$29,629	80.2%
Baldwin City	\$560,232	\$593,494	n/a	\$239,401	\$280,095	n/a
Basehor	\$661,525	\$663,944	0.4%	\$366,520	\$390,297	6.5%
Baxter Springs	\$816,966	\$860,120	5.3%	\$407,325	\$460,550	13.1%
Belle Plaine	\$101,047	\$104,595	3.5%	\$56,626	\$65,719	16.1%
Belleville	\$191,878	\$214,947	12.0%	\$42,434	\$48,861	15.1%
Beloit	\$938,904	\$1,009,564	7.5%	\$189,860	\$179,255	-5.6%
Bennington	\$34,588	\$33,304	-3.7%	\$18,695	\$22,557	20.7%
Benton	\$127,987	\$135,915	6.2%	\$42,627	\$42,409	-0.5%
Beverly	\$8,085	\$7,496	-7.3%	\$3,565	\$3,610	1.3%
Blue Rapids	\$240,645	\$238,671	-0.8%	\$113,513	\$127,866	12.6%
Bonner Springs	\$3,879,269	\$4,003,684	3.2%	\$863,472	\$913,378	5.8%
Bronson	\$17,240	\$20,861	21.0%	\$7,233	\$8,045	11.2%
Buhler	\$77,658	\$119,593	54.0%	\$83,629	\$130,989	56.6%
Burden	\$27,219	\$31,433	15.5%	\$11,787	\$9,961	-15.5%
Burlingame	\$102,536	\$107,953	5.3%	\$42,891	\$45,411	5.9%
Burlington	\$1,020,594	\$1,135,495	11.3%	\$225,835	\$400,270	77.2%
Burrton	\$83,685	\$83,659	0.0%	\$32,814	\$33,223	1.2%
Caldwell	\$120,357	\$125,519	4.3%	\$72,542	\$57,620	-20.6%
Caney	\$575,838	\$563,074	-2.2%	\$214,555	\$239,558	11.7%
Canton	\$61,123	\$58,721	-3.9%	\$20,412	\$21,149	3.6%
Carbondale	\$229,101	\$235,995	3.0%	\$65,194	\$82,923	27.2%
Cawker City	\$51,171	\$51,868	1.4%	\$18,094	\$19,890	9.9%
Cedar Vale	\$43,384	\$44,955	3.6%	\$15,139	\$18,539	22.5%
Chanute	\$2,420,059	\$2,589,007	7.0%	\$413,383	\$464,114	12.3%
Chapman	\$112,518	\$134,387	19.4%	\$48,050	\$50,224	4.5%
Chase	\$13,530	\$19,126	41.4%	\$10,143	\$8,252	-18.6%

## Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change
Cherokee	\$44,709	\$68,708	n/a	\$18,875	\$31,335	n/a
Cherryvale	\$671,075	\$662,562	-1.3%	\$311,360	\$341,404	9.6%
Chetopa	\$117,861	\$103,751	-12.0%	\$44,241	\$44,259	0.0%
Cimarron	\$271,208	\$294,392	8.5%	\$91,171	\$111,057	21.8%
Claflin	\$26,248	\$28,382	8.1%	\$9,201	\$11,535	25.4%
Clay Center	\$1,997,772	\$2,035,098	1.9%	\$295,665	\$330,378	11.7%
Clifton	\$50,270	\$40,587	-19.3%	\$71,586	\$53,845	-24.8%
Coffeyville	\$4,614,602	\$5,161,880	11.9%	\$1,035,984	\$1,147,394	10.8%
Colby	\$1,388,940	\$1,514,804	9.1%	\$213,972	\$240,789	12.5%
Coldwater	\$294,541	\$350,232	18.9%	\$94,690	\$50,295	-46.9%
Collyer	\$7,399	\$9,565	29.3%	\$0	\$1,768	n/a
Colony	\$7,510	\$7,935	5.7%	\$5,040	\$4,542	-9.9%
Columbus	\$592,259	\$484,930	n/a	\$192,720	\$168,257	n/a
Concordia	\$1,243,418	\$1,413,312	13.7%	\$147,443	\$178,639	21.2%
Conway Springs	\$137,169	\$151,117	10.2%	\$47,339	\$48,635	2.7%
Cottonwood Falls	\$97,623	\$103,211	5.7%	\$75,994	\$80,348	5.7%
Council Grove	\$777,888	\$766,078	-1.5%	\$132,690	\$143,997	8.5%
Cunningham	\$60,499	\$76,743	26.8%	\$22,118	\$27,667	25.1%
Danville	\$2,108	\$1,996	-5.3%	\$1,204	\$1,891	57.0%
Dearing	\$47,262	\$35,453	-25.0%	\$19,302	\$25,191	30.5%
Deerfield	\$114,738	\$76,721	-33.1%	\$17,724	\$25,248	42.4%
Delphos	\$18,539	\$17,006	-8.3%	\$9,082	\$9,920	9.2%
Derby	\$2,933,719	\$3,116,678	6.2%	\$644,437	\$681,560	5.8%
DeSoto	\$1,088,945	\$1,117,554	n/a	\$840,348	\$753,502	n/a
Dighton	\$106,659	\$95,304	-10.6%	\$43,456	\$38,448	-11.5%
Dodge City	\$6,170,466	\$6,858,586	n/a	\$1,126,504	\$1,230,374	n/a
Douglass	\$222,979	\$252,932	13.4%	\$119,023	\$126,751	6.5%
Downs	\$62,444	\$64,159	2.7%	\$14,327	\$13,085	-8.7%
Easton	\$34,121	\$35,168	3.1%	\$16,616	\$24,601	48.1%
Edgerton	\$553,847	\$666,018	20.3%	\$291,254	\$328,360	12.7%
Edna	\$82,007	\$72,109	-12.1%	\$35,543	\$29,572	-16.8%
Edwardsville	\$741,584	\$805,775	8.7%	\$547,816	\$569,682	4.0%
Effingham	\$32,990	\$38,463	16.6%	\$14,508	\$20,605	42.0%
El Dorado	\$2,587,883	\$2,847,338	10.0%	\$472,521	\$591,426	25.2%
Elkhart	\$193,720	\$192,399	-0.7%	\$71,797	\$74,534	3.8%
Ellinwood	\$87,905	\$188,154	n/a	\$25,163	\$53,401	n/a
Ellis	\$424,043	\$419,426	-1.1%	\$129,604	\$133,694	3.2%
Ellsworth	\$482,831	\$522,870	8.3%	\$98,859	\$104,661	5.9%
Elwood	\$145,275	\$180,596	24.3%	\$68,113	\$93,675	37.5%
Emporia	\$4,974,079	\$5,395,584	8.5%	\$784,061	\$892,346	13.8%
Erie	\$145,600	\$152,522	4.8%	\$58,690	\$63,784	8.7%
Eskridge	\$32,831	\$30,752	-6.3%	\$11,659	\$12,130	4.0%
Eudora	\$685,048	\$719,062	5.0%	\$439,802	\$410,848	-6.6%
Eureka	\$567,305	\$644,126	13.5%	\$187,747	\$213,226	13.6%
Fairview	\$0	\$1,866	n/a	\$0	\$269	n/a
Fairway	\$837,818	\$867,116	3.5%	\$629,376	\$663,588	5.4%
Florence	\$39,043	\$53,501	37.0%	\$8,909	\$23,213	160.6%
Fontana	\$3,179	\$4,955	55.9%	\$5,598	\$7,521	34.3%
Fort Scott	\$2,498,206	\$2,729,545	9.3%	\$430,898	\$474,443	10.1%
Frankfort	\$197,915	\$140,498	n/a	\$78,757	\$40,356	n/a
Fredonia	\$937,472	\$980,798	4.6%	\$223,782	\$280,972	25.6%
Frontenac	\$679,507	\$813,198	19.7%	\$203,370	\$190,235	-6.5%
Galena	\$229,502	\$241,607	5.3%	\$167,620	\$156,804	-6.5%
Garden City	\$8,305,051	\$9,817,286	n/a	\$2,345,440	\$1,303,665	n/a
Garden Plain	\$8,296	\$89,114	n/a	\$3,084	\$64,540	n/a
Gardner	\$4,506,207	\$4,923,477	9.3%	\$1,301,048	\$1,503,248	15.5%
Garnett	\$263,785	\$321,013	21.7%	\$48,660	\$60,597	24.5%
Gas	\$44,903	\$51,851	15.5%	\$11,399	\$13,789	21.0%
Geneseo	\$21,807	\$16,805	-22.9%	\$13,485	\$11,757	-12.8%
Girard	\$297,311	\$297,477	0.1%	\$142,629	\$156,110	9.5%
Glade	\$31,632	\$36,356	14.9%	\$4,902	\$7,847	60.1%
Glasco	\$24,861	\$27,051	8.8%	\$9,322	\$12,069	29.5%
Glen Elder	\$5,116	\$61,482	n/a	\$2,456	\$31,658	n/a
Goddard	\$1,222,941	\$1,338,870	9.5%	\$292,090	\$330,006	13.0%
Goodland	\$289,682	\$303,894	4.9%	\$48,497	\$51,220	5.6%
Grandview Plaza	\$196,963	\$210,925	7.1%	\$87,709	\$136,981	56.2%
Great Bend	\$3,056,156	\$4,681,344	n/a	\$408,266	\$677,921	n/a
Greensburg	\$162,879	\$165,216	1.4%	\$59,621	\$46,720	-21.6%
Gridley	\$4,168	\$60,779	n/a	\$2,837	\$29,041	n/a
Grinnell	\$7,258	\$6,713	-7.5%	\$3,078	\$3,107	0.9%
Hardtner	\$0	\$0	n/a	\$0	\$0	n/a

## Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change
Harper	\$423,494	\$460,001	n/a	\$76,930	\$99,855	n/a
Hartford	\$22,540	\$20,532	-8.9%	\$10,009	\$14,599	45.9%
Haven	\$54	\$10	-82.4%	\$106	\$28	-73.4%
Hays	\$11,383,278	\$13,660,088	n/a	\$1,564,661	\$2,049,949	n/a
Haysville	\$826,435	\$845,697	2.3%	\$473,607	\$505,063	6.6%
Herington	\$261,612	\$271,422	3.7%	\$85,691	\$76,353	-10.9%
Hiawatha	\$1,184,529	\$1,269,842	7.2%	\$214,273	\$220,462	2.9%
Highland	\$63,876	\$62,784	-1.7%	\$31,091	\$26,616	-14.4%
Hill City	\$239,381	\$254,750	6.4%	\$54,921	\$54,784	-0.3%
Hillsboro	\$589,677	\$639,909	8.5%	\$134,365	\$92,157	-31.4%
Hoisington	\$195,206	\$216,446	10.9%	\$48,503	\$46,145	-4.9%
Holcomb	\$68,300	\$76,884	12.6%	\$39,973	\$40,074	0.3%
Holton	\$795,951	\$832,420	4.6%	\$97,581	\$104,846	7.4%
Horton	\$275,752	\$281,820	2.2%	\$99,793	\$91,002	-8.8%
Howard	\$80,351	\$91,479	13.8%	\$27,168	\$33,347	22.7%
Hugoton	\$775,250	\$750,934	-3.1%	\$224,809	\$225,545	0.3%
Humboldt	\$329,915	\$307,768	-6.7%	\$133,172	\$141,785	6.5%
Hutchinson	\$9,610,733	\$10,091,179	5.0%	\$1,376,091	\$1,863,938	35.5%
Independence	\$5,996,055	\$6,323,568	5.5%	\$1,158,028	\$1,155,232	-0.2%
Iola	\$1,447,034	\$1,505,648	4.1%	\$188,934	\$201,718	6.8%
Jetmore	\$140,847	\$146,958	4.3%	\$49,592	\$51,738	4.3%
Junction City	\$8,570,019	\$9,048,399	5.6%	\$1,502,253	\$1,626,505	8.3%
Kanopolis	\$23,720	\$21,956	-7.4%	\$11,564	\$12,418	7.4%
Kanorado	\$516	\$8,795	n/a	\$1,031	\$16,650	n/a
Kansas City	\$43,591,767	\$46,691,256	7.1%	\$10,834,051	\$12,256,240	13.1%
Kensington	\$46,742	\$46,817	0.2%	\$15,178	\$16,040	5.7%
Kincaid	\$7,347	\$7,860	7.0%	\$4,714	\$3,370	-28.5%
Kingman	\$492,105	\$491,670	-0.1%	\$131,489	\$126,147	-4.1%
Kinsley	\$173,135	\$184,751	6.7%	\$45,288	\$48,215	6.5%
Kiowa	\$116,903	\$121,388	3.8%	\$29,763	\$23,212	-22.0%
LaCrosse	\$265,175	\$286,898	8.2%	\$72,265	\$71,675	-0.8%
LaCygne	\$335,747	\$355,365	5.8%	\$131,214	\$126,409	-3.7%
LaHarpe	\$18,380	\$23,328	26.9%	\$12,453	\$12,841	3.1%
Lakin	\$201,519	\$207,332	2.9%	\$97,720	\$81,714	-16.4%
Lane	\$8,590	\$14,338	66.9%	\$7,467	\$8,074	8.1%
Lansing	\$1,494,777	\$1,596,049	6.8%	\$511,983	\$585,750	14.4%
Larned	\$269,903	\$291,904	8.2%	\$59,741	\$66,204	10.8%
Latham	\$0	\$1,917	n/a	\$0	\$1,336	n/a
Lawrence	\$28,480,560	\$29,951,179	5.2%	\$5,433,237	\$6,083,808	12.0%
Leavenworth	\$10,309,972	\$10,663,633	3.4%	\$2,150,701	\$2,393,151	11.3%
Leawood	\$8,732,057	\$9,346,255	7.0%	\$3,924,756	\$4,109,781	4.7%
Lebo	\$235,691	\$244,571	3.8%	\$76,821	\$108,383	41.1%
Lecompton	\$53,252	\$51,973	-2.4%	\$45,961	\$45,425	-1.2%
Lenexa	\$22,324,676	\$24,527,427	9.9%	\$9,865,963	\$11,152,193	13.0%
Leon	\$33,196	\$37,465	12.9%	\$21,608	\$25,107	16.2%
Leonardville	\$27,079	\$29,964	10.7%	\$12,818	\$11,636	-9.2%
LeRoy	\$43,561	\$44,805	2.9%	\$14,327	\$15,641	9.2%
Liberal	\$6,165,204	\$6,638,416	7.7%	\$1,153,837	\$1,081,538	-6.3%
Lincoln Center	\$136,924	\$149,643	9.3%	\$38,984	\$39,334	0.9%
Lindsborg	\$540,235	\$573,924	6.2%	\$155,576	\$169,166	8.7%
Linwood	\$31,668	\$40,577	28.1%	\$27,565	\$29,705	7.8%
Little River	\$31,714	\$36,248	14.3%	\$18,118	\$19,205	6.0%
Logan	\$34,664	\$34,847	0.5%	\$17,935	\$17,206	-4.1%
Longford	\$6,951	\$7,876	13.3%	\$1,932	\$2,196	13.7%
Louisburg	\$1,580,026	\$1,859,915	17.7%	\$429,238	\$493,354	14.9%
Lucas	\$36,960	\$36,959	0.0%	\$9,781	\$12,084	23.5%
Luray	\$29,749	\$31,774	6.8%	\$13,175	\$10,941	-17.0%
Lyndon	\$219,513	\$226,466	3.2%	\$47,441	\$53,664	13.1%
Lyons	\$436,041	\$441,077	1.2%	\$105,128	\$99,949	-4.9%
Manhattan	\$18,513,976	\$21,731,061	n/a	\$3,105,568	\$3,698,767	n/a
Mankato	\$89,139	\$92,231	3.5%	\$21,795	\$24,427	12.1%
Maple Hill	\$32,386	\$27,448	-15.2%	\$16,307	\$17,761	8.9%
Mapleton	\$3,754	\$3,193	-14.9%	\$3,700	\$3,838	3.7%
Marion	\$198,803	\$216,167	8.7%	\$48,966	\$53,412	9.1%
Marquette	\$42,400	\$49,746	17.3%	\$14,045	\$17,927	27.6%
Marysville	\$1,510,698	\$1,713,849	13.4%	\$280,016	\$305,062	8.9%
Mayetta	\$41,450	\$41,795	n/a	\$21,201	\$22,196	n/a
Mayfield	\$4,980	\$4,241	-14.8%	\$1,838	\$1,434	-22.0%
McCune	\$67,623	\$4,375	-93.5%	\$13,888	\$15,627	12.5%
McPherson	\$3,288,114	\$3,569,187	8.5%	\$594,155	\$677,965	14.1%
Meade	\$228,219	\$245,354	7.5%	\$65,925	\$65,122	-1.2%

## Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change
Medicine Lodge	\$237,370	\$285,458	20.3%	\$57,925	\$78,121	34.9%
Melvorn	\$24,481	\$21,608	-11.7%	\$10,880	\$10,083	-7.3%
Meriden	\$58,835	\$64,723	10.0%	\$24,772	\$29,426	18.8%
Merriam	\$14,232,682	\$15,263,668	7.2%	\$1,214,454	\$1,248,208	2.8%
Miltonvale	\$69,208	\$70,485	1.8%	\$18,507	\$24,912	34.6%
Minneapolis	\$209,265	\$218,524	4.4%	\$58,886	\$62,619	6.3%
Minneola	\$58,985	\$62,605	6.1%	\$47,660	\$26,360	-44.7%
Mission	\$4,475,742	\$5,217,430	n/a	\$1,289,006	\$1,599,392	n/a
Mission Hills	\$946,722	\$1,050,546	11.0%	\$500,190	\$552,095	10.4%
Mission Woods	\$57,113	\$69,895	22.4%	\$26,928	\$33,007	22.6%
Montezuma	\$410,156	\$438,756	7.0%	\$103,389	\$113,890	10.2%
Moran	\$36,582	\$26,624	-27.2%	\$9,507	\$8,953	-5.8%
Morland	\$11,288	\$8,891	-21.2%	\$3,631	\$7,156	97.1%
Moscow	\$40,550	\$37,571	-7.3%	\$18,953	\$18,261	-3.7%
Mound City	\$156,492	\$173,155	10.6%	\$32,395	\$31,809	-1.8%
Mound Valley	\$10,135	\$12,486	23.2%	\$5,529	\$6,892	24.7%
Moundridge	\$246,400	\$312,793	26.9%	\$86,354	\$102,291	18.5%
Mullinville	\$15,609	\$19,374	24.1%	\$18,630	\$9,268	-50.2%
Mulvane	\$109,819	\$555,999	n/a	\$58,034	\$251,322	n/a
Neodesha	\$737,958	\$741,644	0.5%	\$273,520	\$304,643	11.4%
Neosho Rapids	\$7,799	\$6,591	-15.5%	\$5,437	\$11,864	118.2%
Ness City	\$438,335	\$476,467	8.7%	\$99,626	\$110,173	10.6%
Nickerson	\$72,668	\$81,214	11.8%	\$28,214	\$24,465	-13.3%
Norton	\$595,655	\$624,060	4.8%	\$145,941	\$156,050	6.9%
Oak Hill	\$780	\$782	0.3%	\$583	\$559	-4.1%
Oakley	\$240,895	\$239,635	-0.5%	\$41,301	\$45,253	9.6%
Oberlin	\$314,039	\$363,922	15.9%	\$119,715	\$133,853	11.8%
Ogden	\$91,189	\$100,263	10.0%	\$36,519	\$39,700	8.7%
Olathe	\$46,367,640	\$48,863,314	5.4%	\$13,811,652	\$15,249,186	10.4%
Olpe	\$33,742	\$28,013	-17.0%	\$8,608	\$8,895	3.3%
Olsburg	\$0	\$1,719	n/a	\$0	\$542	n/a
Onaga	\$81,939	\$88,760	8.3%	\$22,859	\$25,597	12.0%
Osage City	\$562,396	\$625,106	11.2%	\$135,082	\$141,832	5.0%
Osawatomie	\$356,437	\$517,761	n/a	\$146,509	\$229,908	n/a
Oskaloosa	\$176,087	\$177,046	0.5%	\$50,431	\$46,338	-8.1%
Oswego	\$230,572	\$246,959	7.1%	\$92,167	\$96,536	4.7%
Ottawa	\$4,637,443	\$5,007,002	8.0%	\$879,669	\$919,256	4.5%
Overbrook	\$114,650	\$120,036	4.7%	\$37,107	\$38,007	2.4%
Overland Park	\$51,709,735	\$55,273,022	6.9%	\$15,879,150	\$17,155,241	8.0%
Oxford	\$58,059	\$60,669	4.5%	\$28,880	\$30,414	5.3%
Ozawkie	\$46,241	\$46,268	0.1%	\$29,795	\$30,740	3.2%
Palco	\$41,773	\$48,472	16.0%	\$5,631	\$6,425	14.1%
Paola	\$2,089,473	\$2,224,286	6.5%	\$310,959	\$342,896	10.3%
Parker	\$97,093	\$67,191	-30.8%	\$20,600	\$18,736	-9.0%
Parsons	\$2,700,223	\$2,762,063	2.3%	\$601,692	\$545,976	-9.3%
Paxico	\$12,943	\$12,564	-2.9%	\$6,983	\$6,051	-13.3%
Peabody	\$76,676	\$96,300	25.6%	\$32,179	\$58,076	80.5%
Perry	\$85,422	\$88,691	n/a	\$42,654	\$41,853	n/a
Phillipsburg	\$867,554	\$983,959	13.4%	\$226,154	\$245,461	8.5%
Pittsburg	\$6,570,933	\$7,097,398	8.0%	\$1,400,916	\$1,514,890	8.1%
Plainville	\$613,124	\$685,345	11.8%	\$124,304	\$126,123	1.5%
Pleasanton	\$176,380	\$215,230	22.0%	\$99,488	\$134,493	35.2%
Pomona	\$154,821	\$160,792	3.9%	\$60,658	\$56,487	-6.9%
Potwin	\$19,093	\$22,267	16.6%	\$8,855	\$8,639	-2.4%
Prairie Village	\$2,870,329	\$3,232,698	12.6%	\$1,461,791	\$1,596,087	9.2%
Pratt	\$1,309,437	\$1,410,679	7.7%	\$187,724	\$198,641	5.8%
Pretty Prairie	\$38,109	\$33,660	-11.7%	\$19,136	\$28,466	48.8%
Princeton	\$50,000	\$58,609	17.2%	\$14,229	\$14,855	4.4%
Protection	\$80,023	\$78,925	-1.4%	\$24,603	\$25,442	3.4%
Quinter	\$0	\$39,978	n/a	\$0	\$11,490	n/a
Randolph	\$18,914	\$17,219	-9.0%	\$8,659	\$7,777	-10.2%
Ransom	\$14,396	\$11,826	-17.9%	\$3,532	\$4,092	15.8%
Richmond	\$15,405	\$17,887	16.1%	\$29,620	\$24,736	-16.5%
Riley	\$95,780	\$101,587	6.1%	\$27,687	\$27,911	0.8%
Roeland Park	\$2,441,849	\$2,566,195	5.1%	\$462,847	\$482,095	4.2%
Rolla	\$42,319	\$42,823	1.2%	\$23,705	\$24,326	2.6%
Rose Hill	\$264,736	\$279,861	5.7%	\$162,992	\$155,111	-4.8%
Rossville	\$101,849	\$99,110	-2.7%	\$35,237	\$40,485	14.9%
Sabetha	\$523,965	\$571,025	9.0%	\$136,741	\$155,981	14.1%
Saint Francis	\$177,303	\$178,746	0.8%	\$63,160	\$63,453	0.5%
Saint George	\$71,847	\$66,764	-7.1%	\$59,606	\$73,685	23.6%



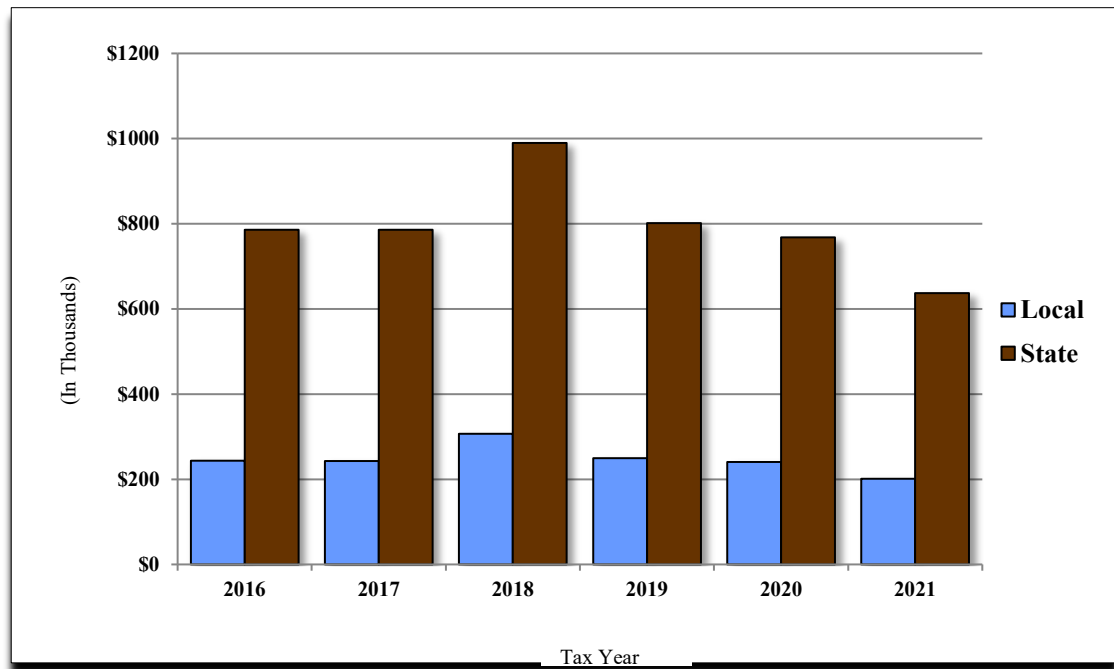
## Local Sales and Use Tax Collections Issued for FY 2022 and FY 2023

County/City	Sales Tax			Use Tax		
	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change	Fiscal Year 2022 (July 2021 - June 2022)	Fiscal Year 2023 (July 2022 - June 2023)	Percent Change
Saint John	\$132,597	\$133,962	1.0%	\$33,755	\$37,136	10.0%
Saint Marys	\$323,402	\$365,873	13.1%	\$116,686	\$137,693	18.0%
Saint Paul	\$68,047	\$70,250	3.2%	\$22,897	\$26,360	15.1%
Salina	\$15,773,484	\$16,423,445	4.1%	\$2,160,268	\$2,413,613	11.7%
Satanta	\$86,841	\$94,963	9.4%	\$51,571	\$88,022	70.7%
Scammon	\$20,307	\$20,499	0.9%	\$6,184	\$16,333	164.1%
Scott City	\$345,643	\$373,756	8.1%	\$81,769	\$95,323	16.6%
Scranton	\$37,400	\$32,654	-12.7%	\$15,860	\$16,950	6.9%
Sedan	\$212,586	\$210,506	-1.0%	\$58,131	\$57,492	-1.1%
Sedgwick	\$135,615	\$132,822	-2.1%	\$44,510	\$43,355	-2.6%
Seneca	\$740,404	\$818,966	10.6%	\$122,397	\$135,987	11.1%
Severy	\$27,402	\$29,815	8.8%	\$7,760	\$7,310	-5.8%
Shawnee	\$18,811,427	\$19,901,286	5.8%	\$5,833,140	\$6,338,173	8.7%
Smith Center	\$296,111	\$292,564	-1.2%	\$77,668	\$75,607	-2.7%
South Hutchinson	\$361,735	\$366,638	1.4%	\$108,364	\$109,332	0.9%
Speed	\$0	\$126	n/a	\$0	\$1,455	n/a
Spivey	\$41,495	\$118,222	n/a	\$1,434	\$4,185	n/a
Spring Hill	\$1,493,776	\$1,626,552	8.9%	\$776,401	\$833,311	7.3%
Stafford	\$222,403	\$239,280	7.6%	\$82,025	\$79,980	-2.5%
Sterling	\$262,761	\$264,759	0.8%	\$112,027	\$97,791	-12.7%
Stockton	\$439,928	\$493,672	12.2%	\$137,119	\$144,076	5.1%
Strong City	\$57,106	\$52,200	-8.6%	\$16,190	\$20,608	27.3%
Sublette	\$229,527	\$238,513	3.9%	\$63,920	\$73,625	15.2%
Sylvia	\$4,162	\$4,843	16.4%	\$2,208	\$2,127	-3.7%
Syracuse	\$227,007	\$239,875	5.7%	\$81,457	\$88,095	8.1%
Thayer	\$60,776	\$62,365	2.6%	\$21,454	\$20,997	-2.1%
Tipton	\$25,963	\$31,236	20.3%	\$6,839	\$8,922	30.5%
Tonganoxie	\$1,048,608	\$1,179,733	12.5%	\$490,166	\$558,120	13.9%
Topeka	\$44,663,133	\$47,453,631	6.2%	\$9,035,998	\$10,335,783	14.4%
Toronto	\$14,396	\$10,746	-25.4%	\$3,675	\$3,725	1.4%
Towanda	\$84,857	\$97,781	15.2%	\$67,539	\$64,559	-4.4%
Troy	\$64,584	\$70,359	8.9%	\$44,185	\$44,352	0.4%
Udall	\$72,470	\$78,121	7.8%	\$25,734	\$24,837	-3.5%
Ulysses	\$1,345,362	\$1,474,733	9.6%	\$521,302	\$530,917	1.8%
Uniontown	\$21,727	\$33,264	53.1%	\$10,243	\$11,123	8.6%
Utica	\$11,215	\$10,358	-7.6%	\$5,266	\$4,041	-23.3%
Valley Center	\$514,360	\$571,855	11.2%	\$303,662	\$327,319	7.8%
Valley Falls	\$262,755	\$242,038	-7.9%	\$74,651	\$101,543	36.0%
Victoria	\$89,670	\$89,121	-0.6%	\$34,387	\$39,296	14.3%
Wakeeney	\$313,887	\$319,784	1.9%	\$72,012	\$78,123	8.5%
Wakefield	\$60,034	\$65,484	9.1%	\$26,168	\$27,715	5.9%
Wamego	\$1,295,130	\$1,413,856	9.2%	\$366,059	\$395,569	8.1%
Washington	\$173,947	\$271,095	55.8%	\$48,263	\$101,282	109.9%
Waterville	\$98,403	\$106,473	8.2%	\$24,982	\$32,106	28.5%
Wathena	\$141,432	\$179,633	27.0%	\$97,159	\$136,863	40.9%
Waverly	\$50,909	\$48,006	-5.7%	\$20,138	\$21,992	9.2%
Weir	\$20,810	\$22,854	9.8%	\$5,500	\$13,331	142.4%
Wellington	\$2,575,824	\$2,757,462	7.1%	\$498,521	\$579,530	16.2%
Wellsville	\$275,161	\$314,368	14.2%	\$114,567	\$131,490	14.8%
Westmoreland	\$57,404	\$67,164	17.0%	\$20,317	\$25,498	25.5%
Westwood	\$804,477	\$864,115	7.4%	\$173,946	\$168,218	-3.3%
Westwood Hills	\$28,404	\$28,340	-0.2%	\$30,020	\$25,625	-14.6%
White Cloud	\$5,748	\$5,867	2.1%	\$5,800	\$5,669	-2.3%
Whitewater	\$27,683	\$29,172	n/a	\$9,476	\$12,061	n/a
Willard	\$1,613	\$3,348	107.5%	\$2,319	\$2,815	21.4%
Williamsburg	\$19,075	\$23,647	24.0%	\$9,346	\$8,286	-11.3%
Wilmore	\$5,917	\$2,250	-62.0%	\$1,766	\$1,839	4.1%
Wilson	\$72,294	\$75,790	4.8%	\$24,722	\$24,002	-2.9%
Winchester	\$15,156	\$15,707	3.6%	\$6,162	\$7,104	15.3%
Winfield	\$3,382,269	\$3,841,771	13.6%	\$791,815	\$932,964	17.8%
Yates Center	\$352,491	\$328,973	n/a	\$118,323	\$101,072	n/a
Horsechief Reservoir	\$1,775,526	\$3,527	n/a	\$537,483	\$0	n/a
Statewide	\$1,157,746,636	\$1,240,917,330	7.2%	\$303,091,740	\$331,232,080	9.3%
Gage Park (in Shawnee Co)	\$0	\$583,443	n/a	\$0	\$141,419	n/a
Washburn U. (in Shawnee Co)	\$21,756,559	\$22,810,572	4.8%	\$5,058,677	\$5,752,663	13.7%

## 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.

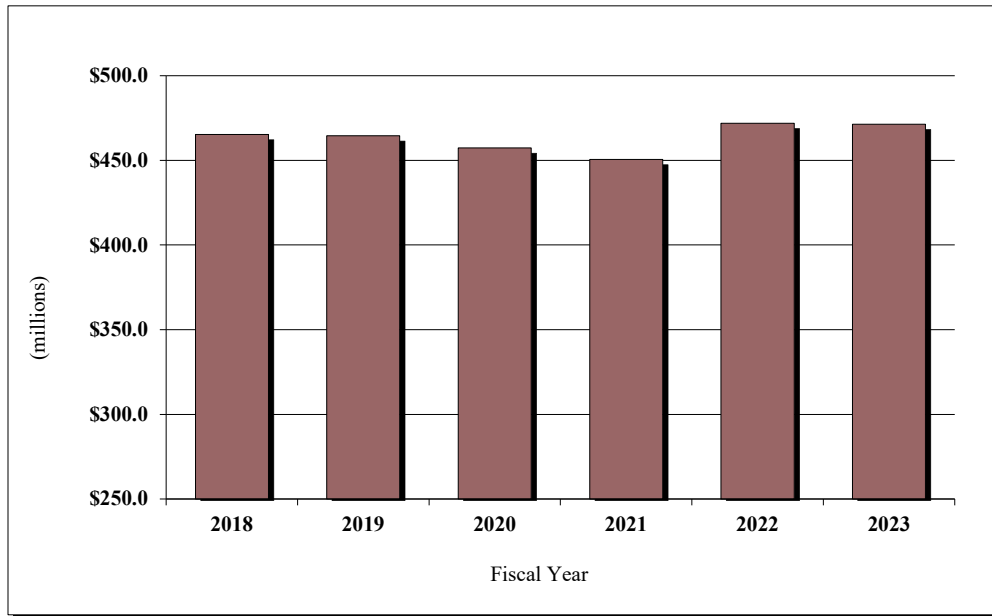
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



<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>
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%
2021	12,739	\$201,162	\$637,323	\$838,485	-16.8%

## Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections decreased by 0.1% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
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%
2023	\$471,261,832	-0.1%

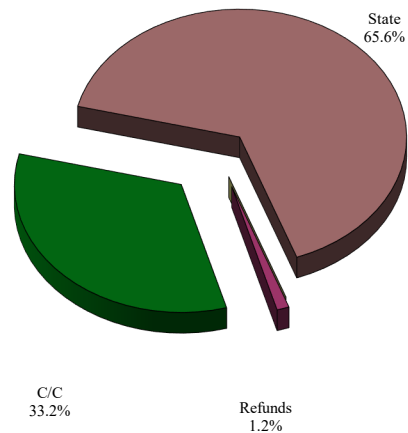
## Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

### Motor Fuel by Fuel Type

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Percent <u>Change</u>
Regular and E-85	\$332,372,614	\$332,604,914	0.1%
Special (Diesel) Fuel	\$126,943,253	\$128,133,338	0.9%
LP Gas Fuel	\$2,396,093	\$2,807,970	17.2%
Interstate Motor Fuel	\$9,841,050	\$7,373,926	(25.1%)
Motor Carrier Trip Permits	<u>\$322,727</u>	<u>\$341,684</u>	5.9%
Total (Gross)	\$471,875,737	\$471,261,832	(0.1%)

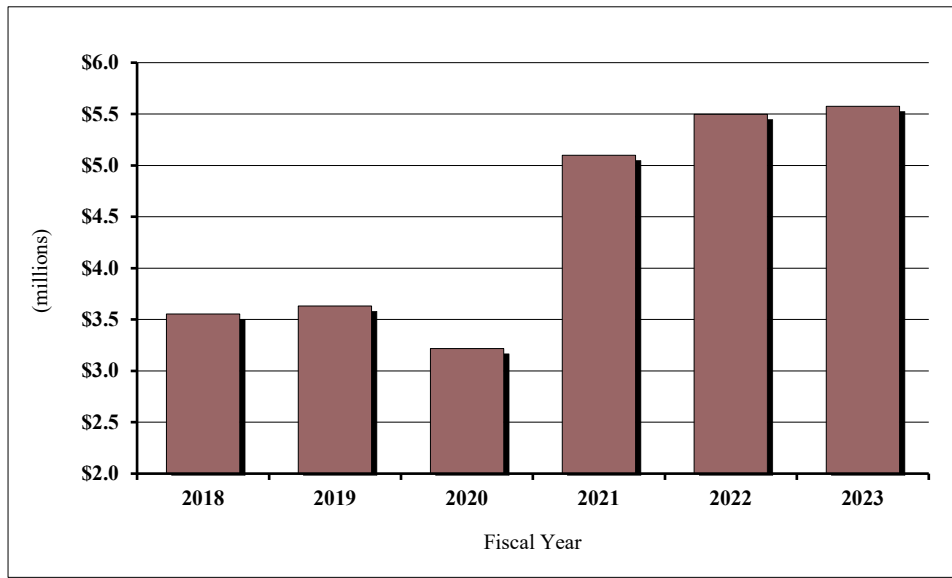
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$309,076,763
Special City/County Highway Fund	\$156,610,690
Alcohol Producers' Incentive Fund	\$0
Refund Fund	<u>\$5,574,379</u>
Total	\$471,261,832



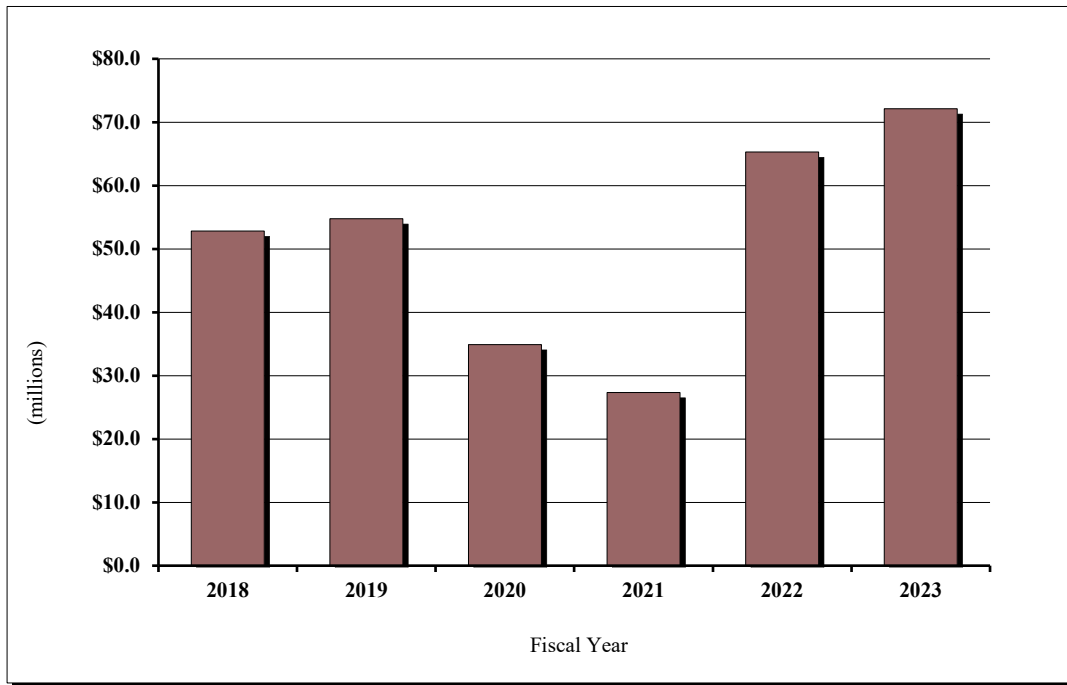
## Motor Fuel Refund Amounts

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>
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%
2023	\$5,574,379	1.4%

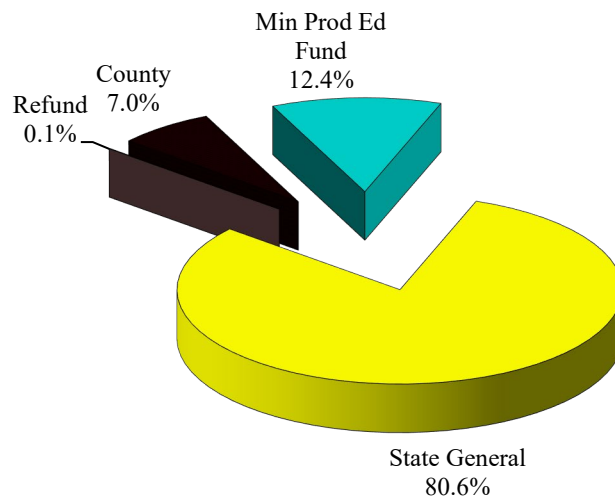
## Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
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%
2023	\$46,611,148	\$25,510,868	\$72,122,016	10.5%

## 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 2023

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Mineral Production Education Fund
Oil	\$37,234,481	\$44,174	\$3,259,688	
Natural Gas	\$20,890,267	\$71	\$1,785,756	
Total	\$58,124,748	\$44,245	\$5,045,444	\$8,907,579
Gross Total All Funds			\$72,122,016	

Calendar Year 2022: January 2022 through December 2022


Kansas Department of Revenue



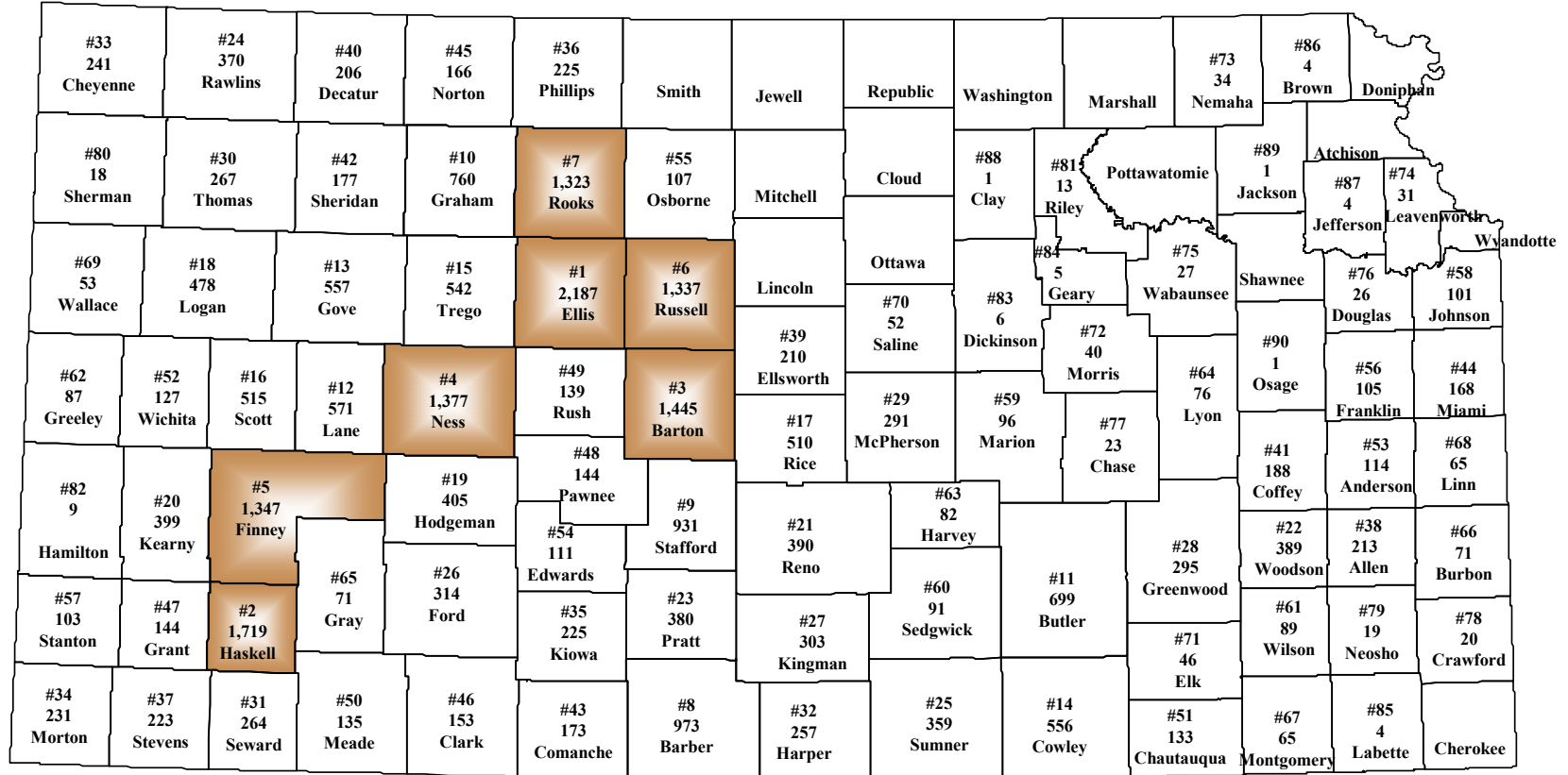
## Oil Production, Calendar Year 2022

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2022. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety-one 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 28.0 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 2022: January, 2022 through December, 2022

Annual Report

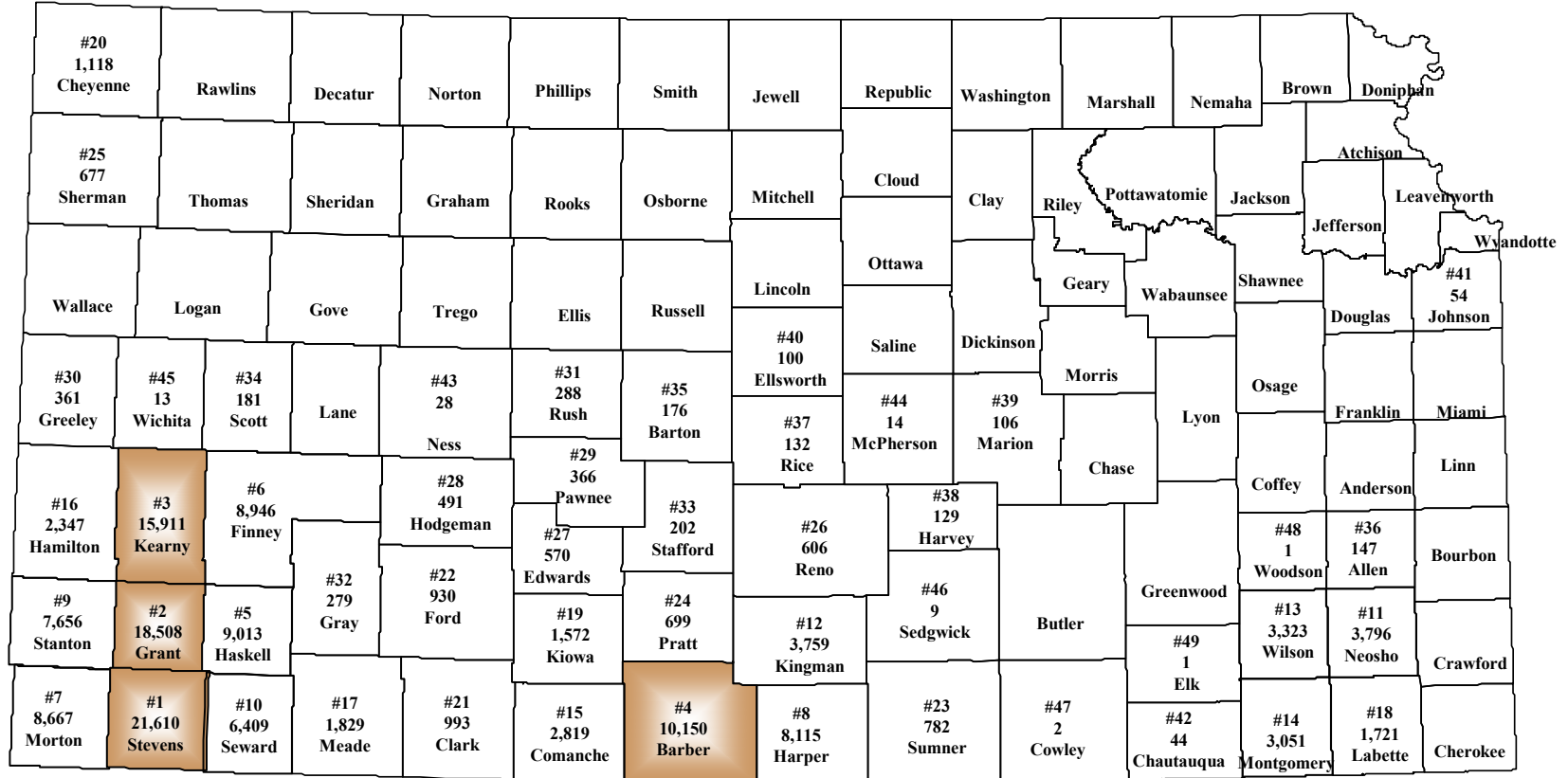
# Gas Production, Calendar Year 2022

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2022.

Fifty of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 21.6 million MCF. There were 4 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 66.2 million MCF was 44.5 percent of the statewide total production of 148.7 million MCF. Details of this map are in contained in page 57 of this report.

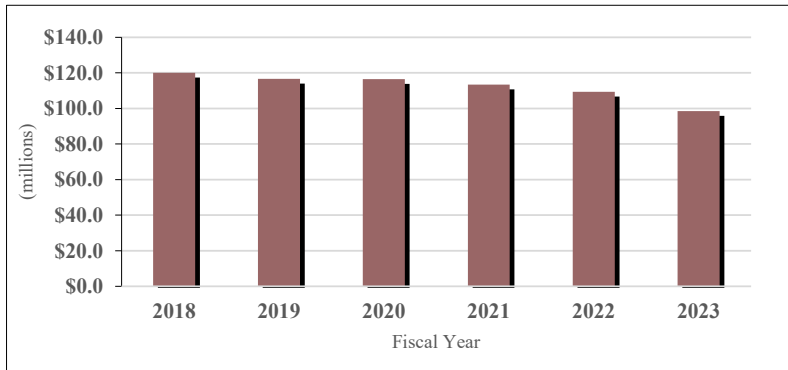
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

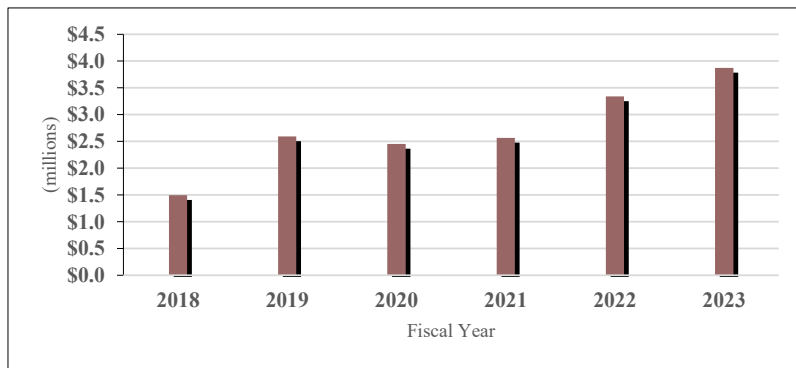
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2023	\$98,453,308	-10.0%

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

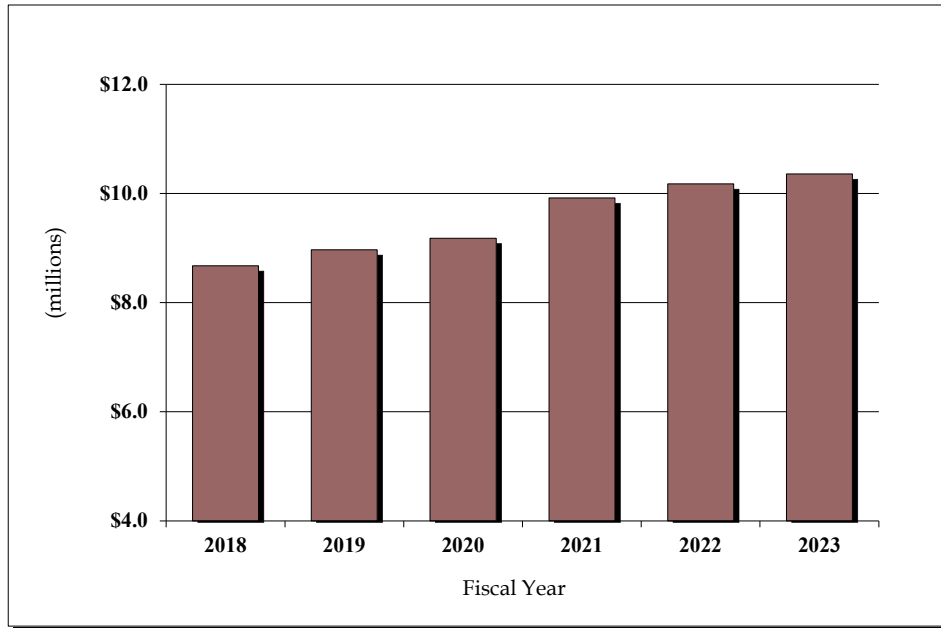
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1,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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2023	\$3,873,381	15.9%

## Tobacco Products Tax to State General Fund after Refunds

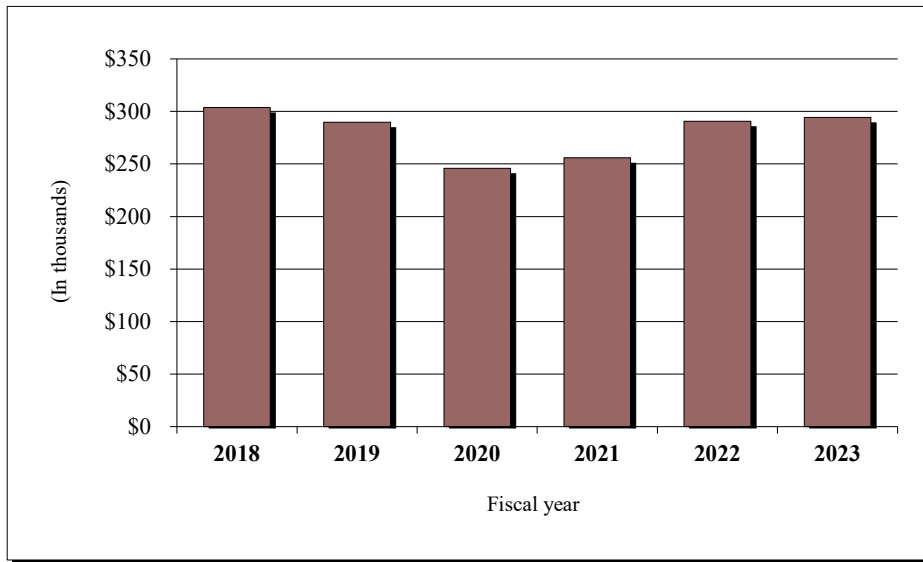
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2023	\$10,358,423	1.8%

## Bingo Enforcement Tax Gross Collections

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

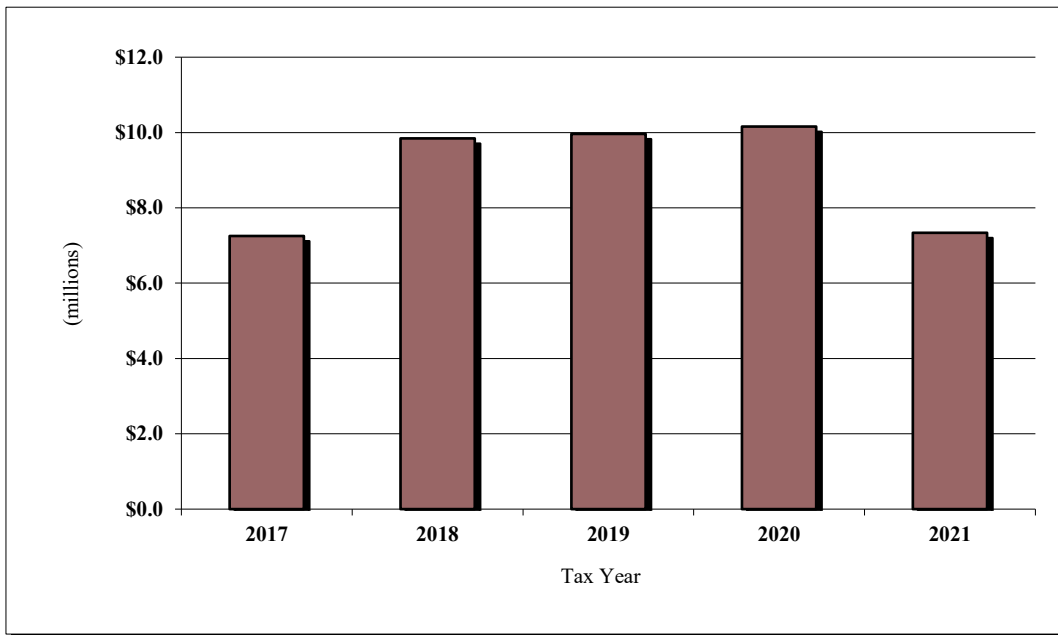


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2018	\$303,702	-2.9%
2019	\$289,685	-4.6%
2020	\$245,852	-15.1%
2021	\$256,056	4.2%
2022	\$290,798	13.6%
2023	\$294,160	1.2%

## 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.

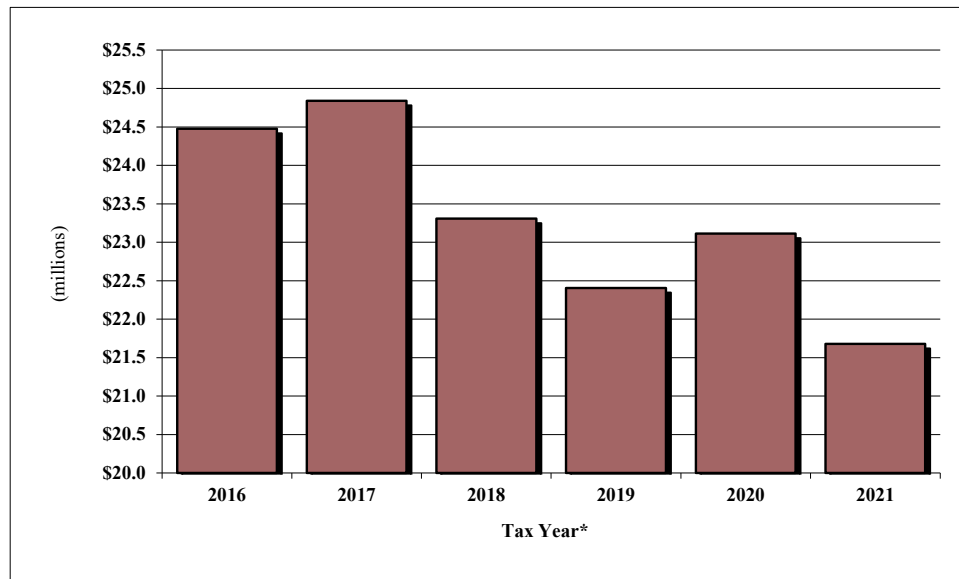


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2017	52,866	\$7,252,993	-7.7%
2018	70,090	\$9,847,101	35.8%
2019	69,307	\$9,966,464	1.2%
2020	70,303	\$10,157,103	1.9%
2021	53,188	\$7,336,457	-27.8%

## 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 2021, the maximum refund was \$700 and the maximum household income was \$36,600. In Tax Year 2022, the maximum refund was \$700 and the maximum household income was \$37,750. During the last reported tax year, the Kansas Department of Revenue issued \$13,913,040 in Homestead refunds to 59,483 homeowners.

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 2021, the maximum household income was \$20,900. In Tax Year 2022, the maximum household income was \$22,000. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported tax year, the Kansas Department of Revenue issued \$7,765,270 in SAFE SENIOR refunds to 6,044 homeowners. This is reported as a portion of the total homestead refunds issued.



\*The chart has been updated to reflect Tax Year. Previous charts reported Fiscal Year data.

<u>Tax Year*</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2016	74,455	\$24,475,267	-0.2%
2017	74,597	\$24,839,296	1.5%
2018	70,642	\$23,309,337	-6.2%
2019	68,946	\$22,404,223	-3.9%
2020	70,470	\$23,114,374	3.2%
2021	65,527	\$21,678,310	-6.2%



## Homestead Refunds by County - Tax Year 2021 Returns Processed in Calendar Year 2022

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	\$149,107	\$240	\$15,910	\$20,096	\$1,170	42%	620	12,579	5%
Anderson	\$78,802	\$257	\$15,258	\$19,764	\$1,275	42%	307	7,776	4%
Atchison	\$104,520	\$239	\$15,919	\$20,342	\$1,232	39%	437	16,108	3%
Barber	\$36,889	\$244	\$15,991	\$20,239	\$1,170	41%	151	4,122	4%
Barton	\$212,108	\$238	\$15,971	\$20,630	\$1,399	39%	890	25,080	4%
Bourbon	\$149,082	\$244	\$15,217	\$19,738	\$1,188	42%	611	14,493	4%
Brown	\$70,251	\$262	\$15,019	\$18,683	\$914	47%	268	9,364	3%
Butler	\$327,105	\$223	\$16,232	\$21,991	\$1,856	34%	1,469	68,240	2%
Chase	\$20,439	\$227	\$15,062	\$21,370	\$1,308	38%	90	2,548	4%
Chautauqua	\$36,293	\$252	\$14,548	\$16,646	\$780	54%	144	3,415	4%
Cherokee	\$181,896	\$260	\$13,686	\$17,909	\$884	49%	700	19,088	4%
Cheyenne	\$26,842	\$292	\$13,842	\$18,043	\$1,279	47%	92	2,583	4%
Clark	\$15,630	\$261	\$15,389	\$19,230	\$1,070	46%	60	1,933	3%
Clay	\$63,322	\$243	\$15,904	\$20,403	\$1,294	40%	261	8,043	3%
Cloud	\$78,183	\$233	\$14,212	\$20,391	\$1,211	40%	335	8,946	4%
Coffey	\$63,231	\$223	\$15,551	\$20,957	\$1,116	39%	283	8,280	3%
Comanche	\$12,898	\$269	\$11,472	\$18,651	\$1,076	45%	48	1,681	3%
Cowley	\$254,995	\$243	\$15,442	\$20,337	\$1,320	40%	1,050	34,453	3%
Crawford	\$255,847	\$245	\$13,814	\$19,049	\$1,055	45%	1,044	39,078	3%
Decatur	\$37,118	\$247	\$15,236	\$19,553	\$1,087	43%	150	2,689	6%
Dickinson	\$153,429	\$253	\$16,017	\$20,327	\$1,542	40%	607	18,430	3%
Doniphan	\$46,335	\$233	\$15,141	\$19,993	\$975	42%	199	7,440	3%
Douglas	\$296,118	\$205	\$15,526	\$22,815	\$2,600	31%	1,445	119,964	1%
Edwards	\$23,564	\$245	\$12,999	\$18,519	\$831	47%	96	2,739	4%
Elk	\$36,365	\$236	\$15,757	\$18,315	\$919	48%	154	2,441	6%
Ellis	\$148,899	\$225	\$16,597	\$21,943	\$1,708	34%	662	28,941	2%
Ellsworth	\$58,057	\$274	\$15,173	\$19,066	\$1,205	46%	212	6,355	3%
Finney	\$112,138	\$216	\$15,439	\$22,282	\$2,359	34%	519	37,650	1%
Ford	\$102,701	\$245	\$15,560	\$20,840	\$1,709	38%	420	33,848	1%
Franklin	\$169,833	\$248	\$16,874	\$20,597	\$1,926	39%	684	25,992	3%
Geary	\$111,385	\$250	\$12,598	\$21,016	\$2,009	39%	446	35,691	1%
Gove	\$13,179	\$178	\$15,589	\$23,304	\$1,184	30%	74	2,717	3%
Graham	\$27,413	\$223	\$15,307	\$20,643	\$1,227	37%	123	2,411	5%
Grant	\$25,393	\$203	\$16,281	\$21,741	\$1,384	35%	125	7,197	2%
Gray	\$25,999	\$268	\$17,224	\$19,907	\$1,823	41%	97	5,729	2%
Greeley	\$7,356	\$223	\$16,021	\$21,648	\$1,412	37%	33	1,223	3%
Greenwood	\$62,805	\$232	\$15,191	\$19,140	\$917	44%	271	5,939	5%
Hamilton	\$9,844	\$240	\$18,436	\$21,373	\$1,549	37%	41	2,430	2%
Harper	\$56,942	\$265	\$14,744	\$18,941	\$1,063	45%	215	5,323	4%
Harvey	\$178,450	\$214	\$17,919	\$22,328	\$1,805	33%	832	33,801	2%
Haskell	\$16,170	\$253	\$11,312	\$20,932	\$1,806	39%	64	3,576	2%
Hodgeman	\$6,855	\$171	\$18,640	\$23,426	\$1,421	28%	40	1,755	2%
Jackson	\$93,554	\$224	\$15,291	\$21,714	\$1,684	35%	418	13,286	3%
Jefferson	\$113,029	\$225	\$15,288	\$21,859	\$1,925	34%	503	18,344	3%
Jewell	\$34,958	\$250	\$13,425	\$18,558	\$778	47%	140	2,898	5%
Johnson	\$1,111,729	\$206	\$16,142	\$23,148	\$2,852	30%	5,386	619,195	1%
Kearny	\$15,095	\$210	\$14,378	\$22,297	\$1,784	32%	72	3,855	2%
Kingman	\$68,865	\$262	\$16,547	\$19,815	\$1,381	44%	263	7,193	4%
Kiowa	\$8,230	\$161	\$18,562	\$24,746	\$1,615	25%	51	2,404	2%
Labette	\$214,897	\$263	\$13,745	\$18,737	\$1,056	47%	817	19,757	4%
Lane	\$9,529	\$227	\$15,662	\$21,098	\$1,222	38%	42	1,556	3%
Leavenworth	\$246,408	\$224	\$15,103	\$21,939	\$2,066	34%	1,098	82,892	1%
Lincoln	\$32,089	\$207	\$13,237	\$19,896	\$992	42%	155	2,899	5%
Linn	\$102,163	\$233	\$15,793	\$20,113	\$1,218	40%	438	9,796	4%
Logan	\$21,120	\$237	\$15,535	\$21,285	\$1,593	37%	89	2,705	3%
Lyon	\$179,119	\$237	\$15,106	\$20,909	\$1,580	38%	755	31,898	2%
Marion	\$110,888	\$236	\$16,039	\$20,584	\$1,340	39%	469	11,868	4%
Marshall	\$80,462	\$225	\$15,170	\$20,272	\$1,246	40%	357	9,982	4%
McPherson	\$141,683	\$218	\$18,078	\$22,137	\$1,894	33%	650	30,012	2%
Meade	\$21,287	\$250	\$15,226	\$19,975	\$1,292	40%	85	3,897	2%
Miami	\$131,444	\$238	\$17,249	\$21,431	\$2,242	36%	553	34,867	2%
Mitchell	\$46,299	\$222	\$15,697	\$21,086	\$1,527	37%	209	5,738	4%

## Homestead Refunds by County - Tax Year 2021 Returns Processed in Calendar Year 2022

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	\$330,136	\$266	\$14,755	\$18,775	\$1,121	46%	1,241	30,996	4%
Morris	\$45,835	\$226	\$14,407	\$21,679	\$1,449	36%	203	5,349	4%
Morton	\$13,248	\$221	\$15,815	\$21,189	\$1,474	36%	60	2,599	2%
Nemaha	\$59,893	\$231	\$14,793	\$19,673	\$1,053	42%	259	10,115	3%
Neosho	\$178,103	\$252	\$14,557	\$19,761	\$1,084	42%	706	15,606	5%
Ness	\$21,976	\$236	\$15,438	\$20,557	\$1,268	42%	93	2,645	4%
Norton	\$30,547	\$242	\$14,822	\$19,735	\$1,065	42%	126	5,301	2%
Osage	\$126,273	\$234	\$14,309	\$20,949	\$1,667	38%	539	15,654	3%
Osborne	\$33,565	\$218	\$12,548	\$19,619	\$891	42%	154	3,490	4%
Ottawa	\$45,599	\$230	\$15,990	\$21,069	\$1,561	38%	198	5,795	3%
Pawnee	\$47,340	\$243	\$14,364	\$20,875	\$1,224	39%	195	6,179	3%
Phillips	\$62,479	\$232	\$16,262	\$19,974	\$1,118	42%	269	4,809	6%
Pottawatomie	\$97,131	\$208	\$14,928	\$21,685	\$1,549	35%	467	26,273	2%
Pratt	\$71,628	\$236	\$15,041	\$20,355	\$1,213	40%	303	9,067	3%
Rawlins	\$16,412	\$225	\$15,353	\$20,941	\$1,108	38%	73	2,528	3%
Reno	\$489,738	\$255	\$15,634	\$20,295	\$1,578	40%	1,919	61,516	3%
Republic	\$50,383	\$223	\$15,043	\$19,699	\$992	43%	226	4,642	5%
Rice	\$79,931	\$283	\$14,179	\$17,793	\$1,090	50%	282	9,407	3%
Riley	\$107,608	\$180	\$13,979	\$22,898	\$2,313	31%	599	71,108	1%
Rooks	\$41,413	\$244	\$15,258	\$19,653	\$1,247	43%	170	4,813	4%
Rush	\$33,241	\$206	\$15,826	\$21,086	\$940	37%	161	2,927	6%
Russell	\$59,528	\$220	\$14,467	\$20,277	\$1,223	39%	270	6,639	4%
Saline	\$338,224	\$233	\$16,199	\$21,460	\$1,729	36%	1,449	53,596	3%
Scott	\$23,310	\$231	\$16,092	\$21,464	\$1,696	37%	101	5,014	2%
Sedgwick	\$2,476,420	\$234	\$14,771	\$21,143	\$1,498	37%	10,579	525,525	2%
Seward	\$73,722	\$252	\$12,133	\$20,934	\$1,933	40%	293	21,358	1%
Shawnee	\$883,868	\$224	\$14,320	\$21,658	\$1,671	35%	3,944	177,480	2%
Sheridan	\$13,011	\$228	\$13,285	\$20,350	\$1,371	40%	57	2,425	2%
Sherman	\$49,007	\$283	\$14,555	\$18,707	\$1,407	46%	173	5,830	3%
Smith	\$35,229	\$191	\$13,684	\$21,272	\$1,045	37%	184	3,533	5%
Stafford	\$29,846	\$209	\$14,370	\$20,832	\$958	39%	143	3,993	4%
Stanton	\$6,997	\$292	\$16,430	\$17,613	\$1,612	49%	24	1,963	1%
Stevens	\$18,512	\$226	\$11,284	\$21,611	\$1,508	36%	82	5,175	2%
Sumner	\$143,459	\$228	\$15,764	\$20,839	\$1,326	38%	630	22,473	3%
Thomas	\$39,235	\$244	\$14,232	\$21,336	\$1,715	37%	161	7,893	2%
Trego	\$16,482	\$183	\$17,248	\$22,381	\$1,196	33%	90	2,752	3%
Wabaunsee	\$46,200	\$231	\$16,576	\$21,581	\$1,690	35%	200	7,019	3%
Wallace	\$9,043	\$274	\$11,465	\$18,778	\$1,176	45%	33	1,488	2%
Washington	\$56,459	\$229	\$16,302	\$19,834	\$1,075	42%	247	5,501	4%
Wichita	\$11,196	\$260	\$16,052	\$18,915	\$1,359	46%	43	2,064	2%
Wilson	\$87,301	\$233	\$14,514	\$19,250	\$918	45%	374	8,622	4%
Woodson	\$41,862	\$263	\$15,603	\$18,074	\$1,062	48%	159	3,109	5%
Wyandotte	\$789,305	\$266	\$12,996	\$20,168	\$1,847	41%	2,964	165,746	2%
No valid county indicator	\$35,709	\$295	\$7,100	\$16,974	\$1,351	51%	121	N/A	N/A
<b>Statewide</b>	<b>\$13,913,040</b>	<b>\$234</b>	<b>\$15,115</b>	<b>\$20,981</b>	<b>\$1,652</b>	<b>38%</b>	<b>59,483</b>	<b>2,937,150</b>	<b>2.0%</b>

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

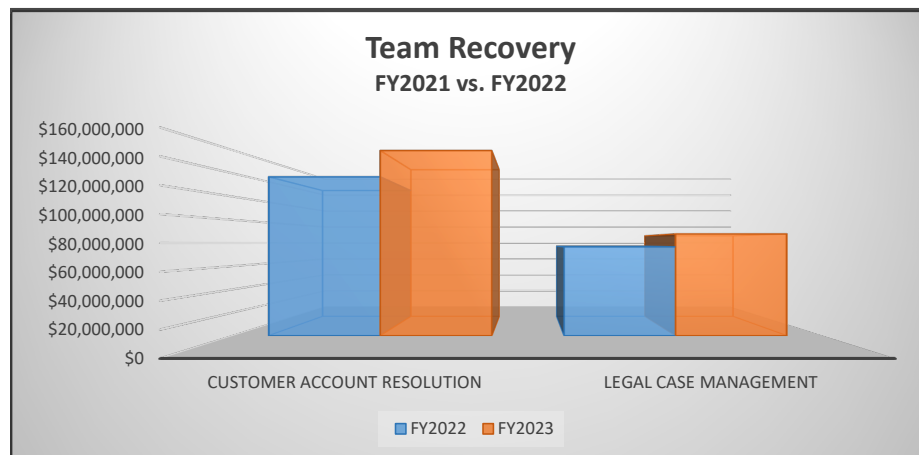
Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

<u>Tax Type</u>		<u>Fiscal Year 2021</u>		<u>Fiscal Year 2022</u>		<u>Fiscal Year 2023</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
<b>Corporate Income</b>	Assessments	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	43	\$19,617,011
<b>Individual Income</b>	Assessments	39	\$819,204	46	\$809,854	24	\$474,695
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	39	\$819,204	46	\$809,854	24	\$474,695
<b>Retailers' Sales</b>	Assessments	948	\$17,425,261	812	\$15,593,546	634	\$9,039,329
	Refunds	693	(\$14,983,629)	492	(\$8,949,616)	492	(\$6,663,758)
	Total - Net	1641	\$2,441,632	1304	\$6,643,929	1126	\$2,375,570
<b>Retailers' Use</b>	Assessments	67	\$2,339,995	193	\$29,857,545	160	\$5,559,123
	Refunds	92	(\$9,647,824)	126	(\$5,285,340)	81	(\$2,920,582)
	Total - Net	159	(\$7,307,829)	319	\$24,572,205	241	\$2,638,542
<b>Consumers' Use</b>	Assessments	174	\$2,337,932	119	\$4,557,332	69	\$1,974,007
	Refunds	114	(\$4,696,101)	164	(\$5,248,002)	102	(\$2,623,541)
	Total - Net	288	(\$2,358,169)	283	(\$690,670)	171	(\$649,534)
<b>Retail Liquor Excise</b>	Assessments	19	408,271	32	\$861,575	46	\$840,316
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	19	\$408,271	32	\$861,575	46	\$840,316
<b>Liquor Enforcement</b>	Assessments	21	\$753,481	12	\$237,292	*	*
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	21	\$753,481	12	\$237,292	*	*
<b>Interstate &amp; IFTA Motor Fuel</b>	Assessments	187	\$147,718	179	\$128,668	159	\$208,553
	Refunds	5	(\$529)	6	(\$4,172)	12	(\$1,767)
	Total - Net	192	\$147,189	185	\$124,496	171	\$206,786
<b>Withholding</b>	Assessments	*	*	0	\$0	0	\$0
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	0	\$0	0	\$0
<b>Other Taxes</b>	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	24	\$3,649,717	6	\$45,856	31	\$231,813
<b>TOTALS</b>	Assessments	1516	\$39,558,634	1440	\$58,880,317	1164	\$37,962,073
	Refunds	910	(\$30,550,409)	793	(\$20,489,324)	689	(\$12,226,875)
	Total - Net	<b>2426</b>	<b>\$9,008,225</b>	<b>2233</b>	<b>\$38,390,993</b>	<b>1853</b>	<b>\$25,735,198</b>

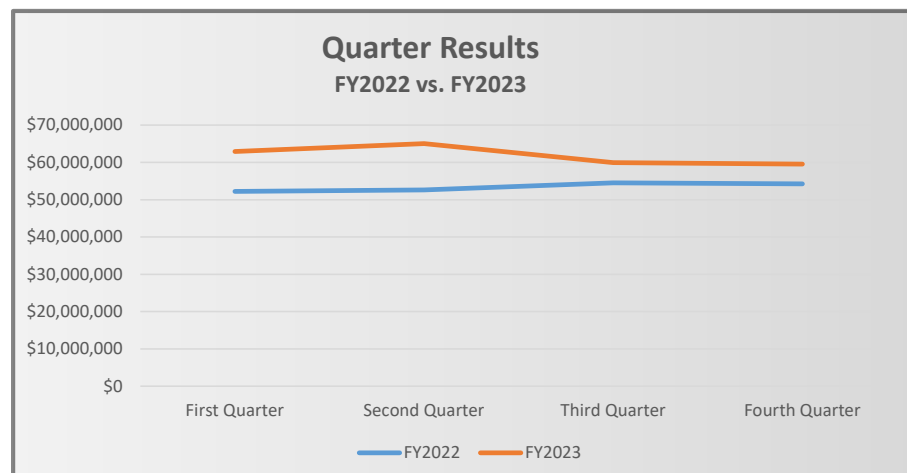
\* Confidential due to number of filers. Confidential data is included in "Other Taxes."

## Revenue Recovery Bureau - Taxation

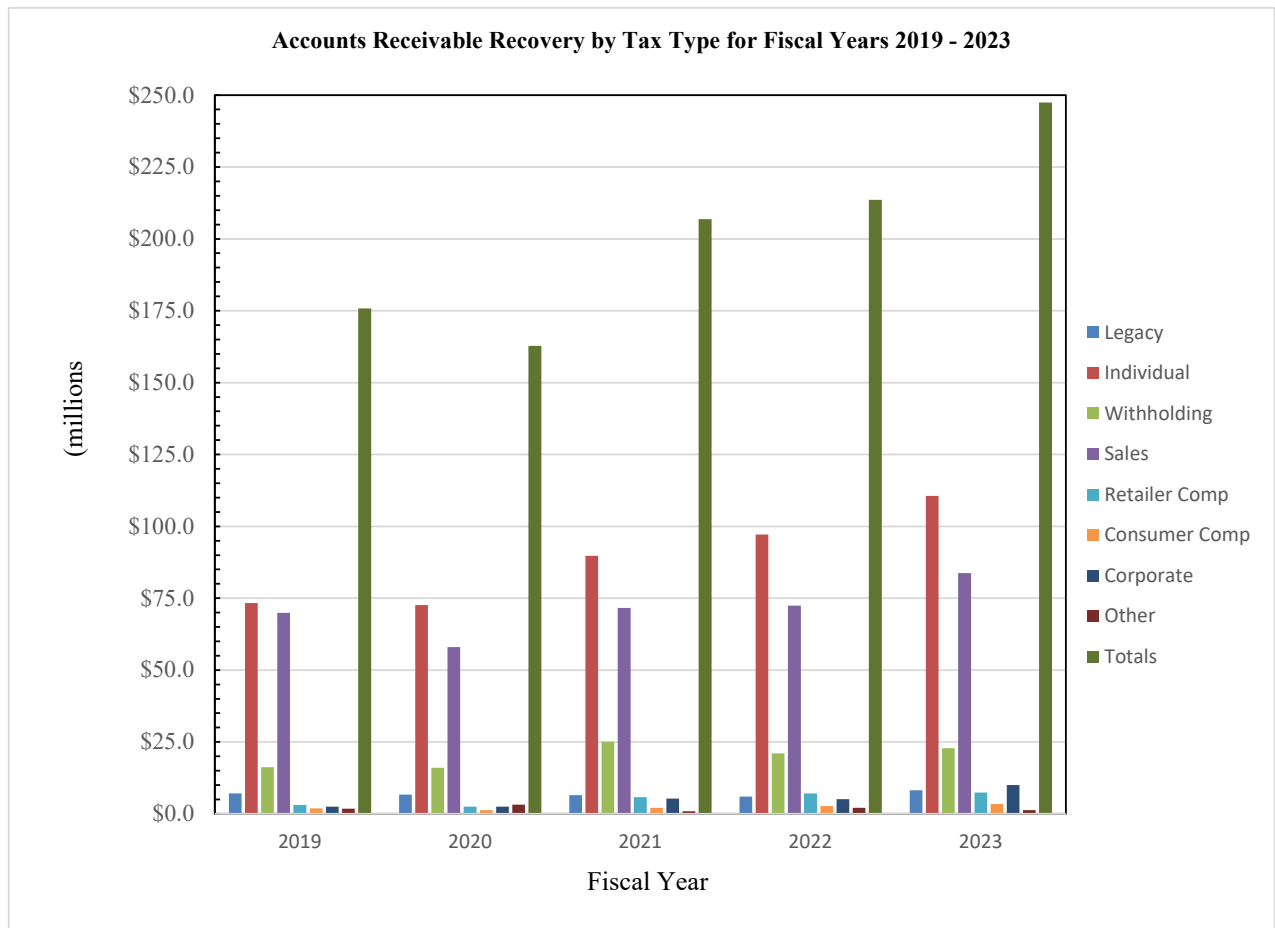
Revenue Recovery Bureau - Taxation				
Report Ending Date			June 30, 2023	
Accounts Receivable Recovery				
FY2022 vs FY2023 Results				
	FY2022	FY2023	+/- \$	+/- (%)
Cummulative Totals	\$213,605,071	\$247,407,671	\$33,802,600	15.82
Individual Teams	FY2022	FY2023		
Customer Account Resolution	\$137,000,709	\$159,652,800	\$22,652,091	16.53
Legal Case Management	\$76,604,362	\$87,754,871	\$11,150,509	14.56



QUARTER BREAKDOWNS				
FY2022 vs FY2023 Results				
	FY2022	FY2023	+/- \$	+/- %
First Quarter	\$52,219,747	\$62,924,237	\$10,704,490	20.50
Second Quarter	\$52,615,156	\$65,035,502	\$12,420,346	23.61
Third Quarter	\$54,516,515	\$59,906,282	\$5,389,767	9.89
Fourth Quarter	\$54,253,652	\$59,541,650	\$5,287,998	9.75
Totals	\$213,605,070	\$247,407,671	\$33,802,601	15.82



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

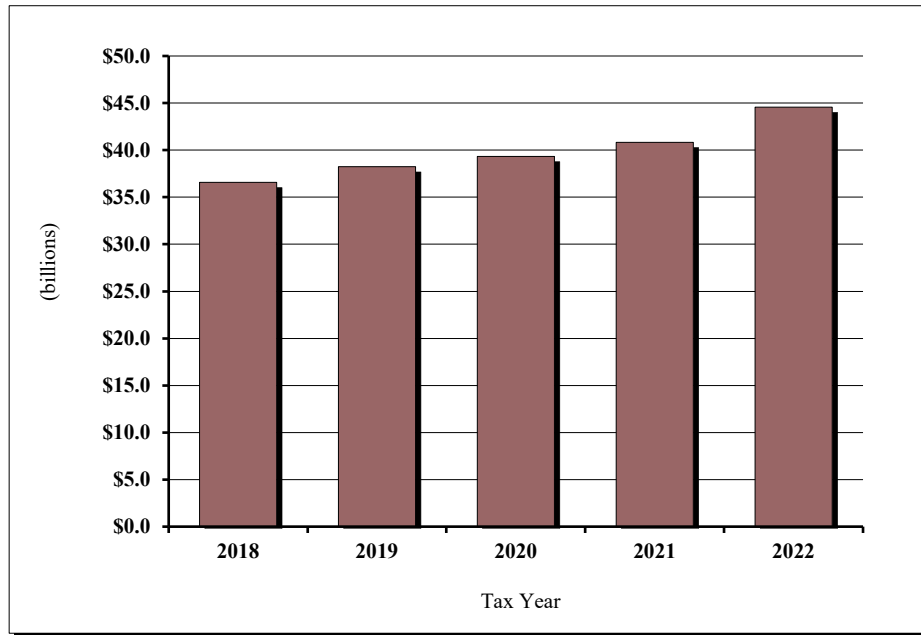


Legacy taxes include the following: Transient Guest,

**Figures in Millions**

	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>Legacy</b>	\$7.1	\$6.7	\$6.5	\$6.0	\$8.2
<b>Individual</b>	\$73.3	\$72.6	\$89.7	\$97.2	\$110.6
<b>Withholding</b>	\$16.2	\$16.0	\$25.0	\$21.0	\$22.8
<b>Sales</b>	\$69.9	\$58.0	\$71.6	\$72.4	\$83.7
<b>Retailer Comp</b>	\$3.1	\$2.5	\$5.8	\$7.1	\$7.4
<b>Consumer Comp</b>	\$1.9	\$1.3	\$2.1	\$2.7	\$3.4
<b>Corporate</b>	\$2.5	\$2.5	\$5.3	\$5.1	\$10.0
<b>Other</b>	\$1.8	\$3.2	\$0.9	\$2.1	\$1.3
<b>Totals</b>	\$175.8	\$162.8	\$206.9	\$213.6	\$247.4

## Statewide Assessed Property Values



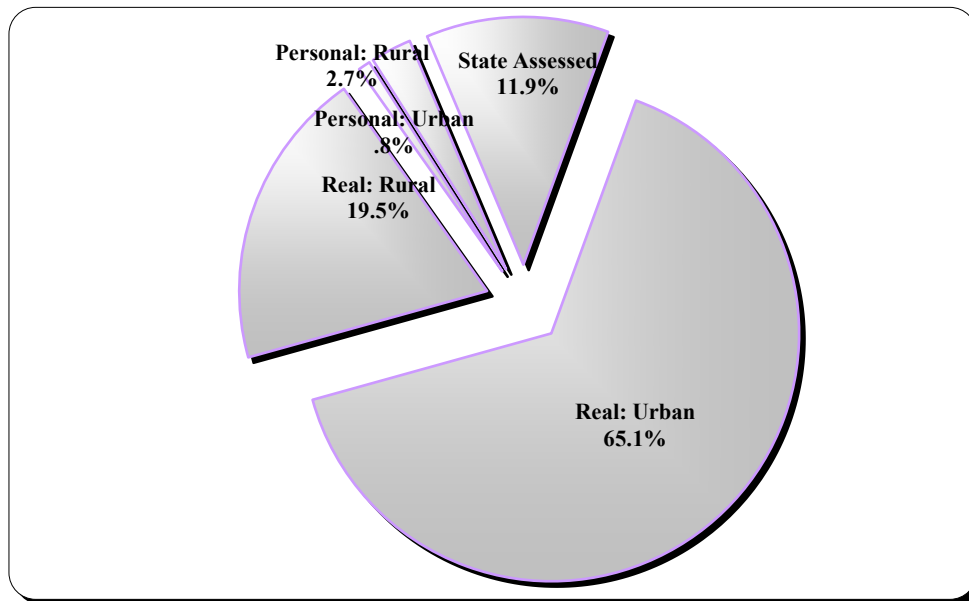
### Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
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%
2022	\$44,565,665,040	9.2%

## Assessed Valuation by Property Type, Tax Years 2021 and 2022

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 2022



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2021</u>	<u>Assessed Valuation Tax Year 2022</u>	<u>Percent Change</u>	<u>2022 Percent Total</u>
Locally Assessed:				
Real: Urban	\$26,390,578,559	\$29,024,838,392	10.0%	65.1%
Real: Rural	\$8,169,087,101	\$8,695,331,029	6.4%	19.5%
Personal: Urban	\$345,742,698	\$352,002,482	1.8%	0.8%
Personal: Rural	\$753,059,378	\$1,187,338,636	57.7%	2.7%
State Assessed	<u>\$5,153,397,486</u>	<u>\$5,306,154,501</u>	3.0%	11.9%
Total	\$40,811,865,222	\$44,565,665,040	9.2%	100.0%

## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

	2021	2021	2022	2022
	Assessed	Percent	Assessed	Percent
<u>Property Category</u>	<u>Valuation</u>	<u>Total</u>	<u>Valuation</u>	<u>Total</u>
State-Assessed	\$5,153,397,486	12.6%	\$5,306,154,501	11.9%
County-Assessed Real	\$34,559,665,660	84.7%	\$37,720,169,421	84.6%
County-Assessed Personal	<u>\$1,098,802,076</u>	<u>2.7%</u>	<u>\$1,539,341,118</u>	<u>3.5%</u>
Total	\$40,811,865,222	100.0%	\$44,565,665,040	100.0%

### Tax Year State-Assessed Property

	2021	2021	2022	2022
	Assessed	Percent	Assessed	Percent
<u>Property Category</u>	<u>Valuation</u>	<u>Total</u>	<u>Valuation</u>	<u>Total</u>
Telephone	\$123,950,836	2.4%	\$118,174,847	2.2%
Water Plants	\$3,915,450	0.1%	\$3,752,100	0.1%
Electric Power Companies	\$2,710,418,280	52.6%	\$2,798,874,938	52.7%
Pipeline Companies	\$1,747,558,512	33.9%	\$1,766,383,744	33.3%
Stored Gas Companies	\$28,611,529	0.6%	\$66,028,599	1.2%
Railroad Companies	<u>\$538,942,879</u>	<u>10.5%</u>	<u>\$552,940,273</u>	<u>10.4%</u>
Total	\$5,153,397,486	100.0%	\$5,306,154,501	100.0%



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

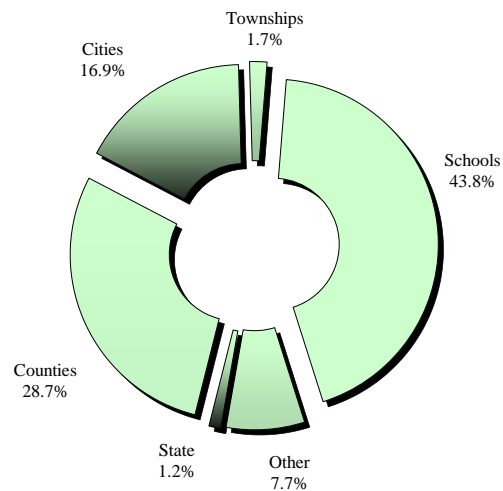
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

### 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>
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%
2022	\$5,714.4	\$66.8	\$5,781.2	6.4%

### Tax Year 2022 Total General Property Taxes, by Taxing District

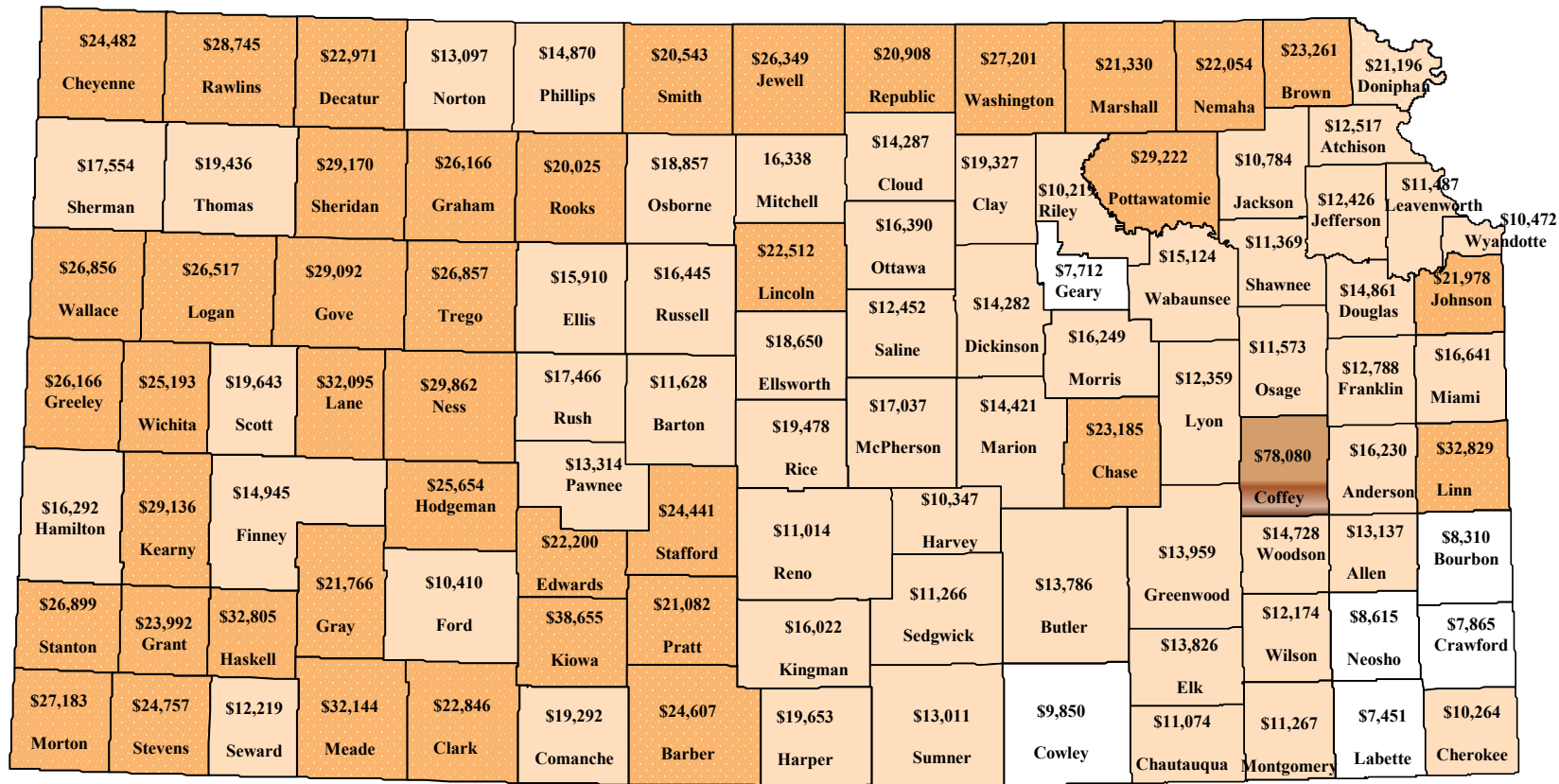
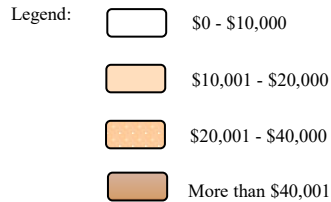
<u>Taxing District</u>	<u>Amount</u>	<u>Percent Total</u>
State	\$66,848,469	1.2%
Counties	\$1,660,917,580	28.7%
Cities	\$977,390,660	16.9%
Townships	\$98,376,783	1.7%
Schools	\$2,534,388,066	43.8%
Other	\$443,372,860	7.7%
<b>*Total</b>	<b>\$5,781,294,418</b>	<b>100.0%</b>
<b>Total Local</b>	<b>\$5,714,445,949</b>	<b>98.8%</b>
<b>Total State</b>	<b>\$66,848,469</b>	<b>1.2%</b>
<b>*Total</b>	<b>\$5,781,294,418</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, 2022



### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2020 through 2022

<u>County</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Allen	165.46	158.81	163.07
Anderson	157.31	155.66	141.46
Atchison	140.18	140.59	131.73
Barber	173.64	168.68	162.12
Barton	174.16	171.21	162.63
Bourbon	177.71	176.22	168.18
Brown	100.40	102.35	102.74
Butler	151.73	147.49	143.60
Chase	139.95	141.55	136.27
Chautauqua	168.78	163.80	158.28
Cherokee	126.62	121.70	111.12
Cheyenne	152.40	151.15	152.40
Clark	207.00	201.21	188.16
Clay	152.47	141.62	142.11
Cloud	167.75	167.09	160.47
Coffey	90.22	91.03	92.41
Comanche	200.57	205.44	206.43
Cowley	168.97	166.75	159.78
Crawford	140.53	139.47	136.83
Decatur	142.81	149.44	149.90
Dickinson	146.53	145.69	143.36
Doniphan	111.54	112.72	112.59
Douglas	133.13	133.86	130.13
Edwards	164.01	164.04	163.01
Elk	180.69	180.07	171.33
Ellis	105.16	105.16	113.52
Ellsworth	126.16	127.60	133.11
Finney	144.56	147.61	145.88
Ford	171.87	170.94	169.39
Franklin	151.39	149.18	142.66
Geary	152.88	152.13	140.80
Gove	141.08	141.36	147.95
Graham	162.94	159.42	168.44
Grant	124.33	132.89	119.26
Gray	132.80	137.21	137.29
Greeley	214.90	221.65	224.93
Greenwood	165.83	167.42	168.35
Hamilton	203.87	205.29	194.21
Harper	162.87	157.35	153.30
Harvey	147.10	148.11	152.00
Haskell	168.26	156.17	143.22
Hodgeman	192.23	191.11	182.47
Jackson	145.68	145.31	141.35
Jefferson	142.08	142.70	138.22
Jewell	143.46	144.41	147.79
Johnson	118.27	117.19	112.14
Kearny	164.13	167.26	143.11
Kingman	161.81	153.91	154.35
Kiowa	142.97	140.48	143.58
Labette	182.10	175.01	173.82
Lane	180.05	169.30	164.44
Leavenworth	128.09	126.72	123.46
Lincoln	150.70	145.65	148.19
Linn	114.72	113.17	105.44

<u>County</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Logan	142.91	142.62	137.95
Lyon	138.49	136.58	137.49
Marion	161.42	156.34	153.75
Marshall	135.01	130.98	127.21
McPherson	114.08	121.68	121.05
Meade	149.53	154.90	147.90
Miami	120.86	122.67	114.46
Mitchell	172.27	173.84	170.94
Montgomery	168.61	169.56	162.66
Morris	160.81	158.82	160.87
Morton	167.49	173.31	158.37
Nemaha	107.66	103.21	100.77
Neosho	184.67	182.01	177.48
Ness	164.82	162.61	153.79
Norton	147.44	147.92	148.36
Osage	151.62	152.51	143.88
Osborne	159.81	166.03	163.38
Ottawa	157.95	157.35	155.68
Pawnee	172.85	175.29	173.47
Phillips	161.02	170.34	175.60
Pottawatomie	94.94	96.89	98.24
Pratt	153.34	152.41	158.45
Rawlins	124.92	126.12	131.15
Reno	160.81	158.50	154.17
Republic	151.97	152.11	157.16
Rice	139.33	138.62	131.02
Riley	148.83	150.58	148.53
Rooks	151.74	148.16	144.58
Rush	179.50	175.12	177.33
Russell	173.99	173.39	162.06
Saline	129.06	127.57	124.76
Scott	152.42	159.77	154.21
Sedgwick	121.48	121.26	119.90
Seward	165.85	166.87	158.87
Shawnee	149.25	152.29	149.14
Sheridan	120.56	122.67	133.29
Sherman	141.04	145.72	148.83
Smith	167.15	167.43	170.98
Stafford	152.81	153.09	145.76
Stanton	223.76	241.88	177.13
Stevens	170.79	171.62	149.96
Sumner	156.34	156.15	157.82
Thomas	152.22	157.74	157.38
Trego	137.90	136.63	134.11
Wabaunsee	145.47	142.02	136.84
Wallace	150.37	155.96	161.73
Washington	140.32	129.89	126.87
Wichita	159.80	157.58	163.66
Wilson	136.90	140.59	142.15
Woodson	170.58	166.56	163.02
Wyandotte	170.58	170.12	166.79
Statewide	133.60	133.05	129.65

## Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2022

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:



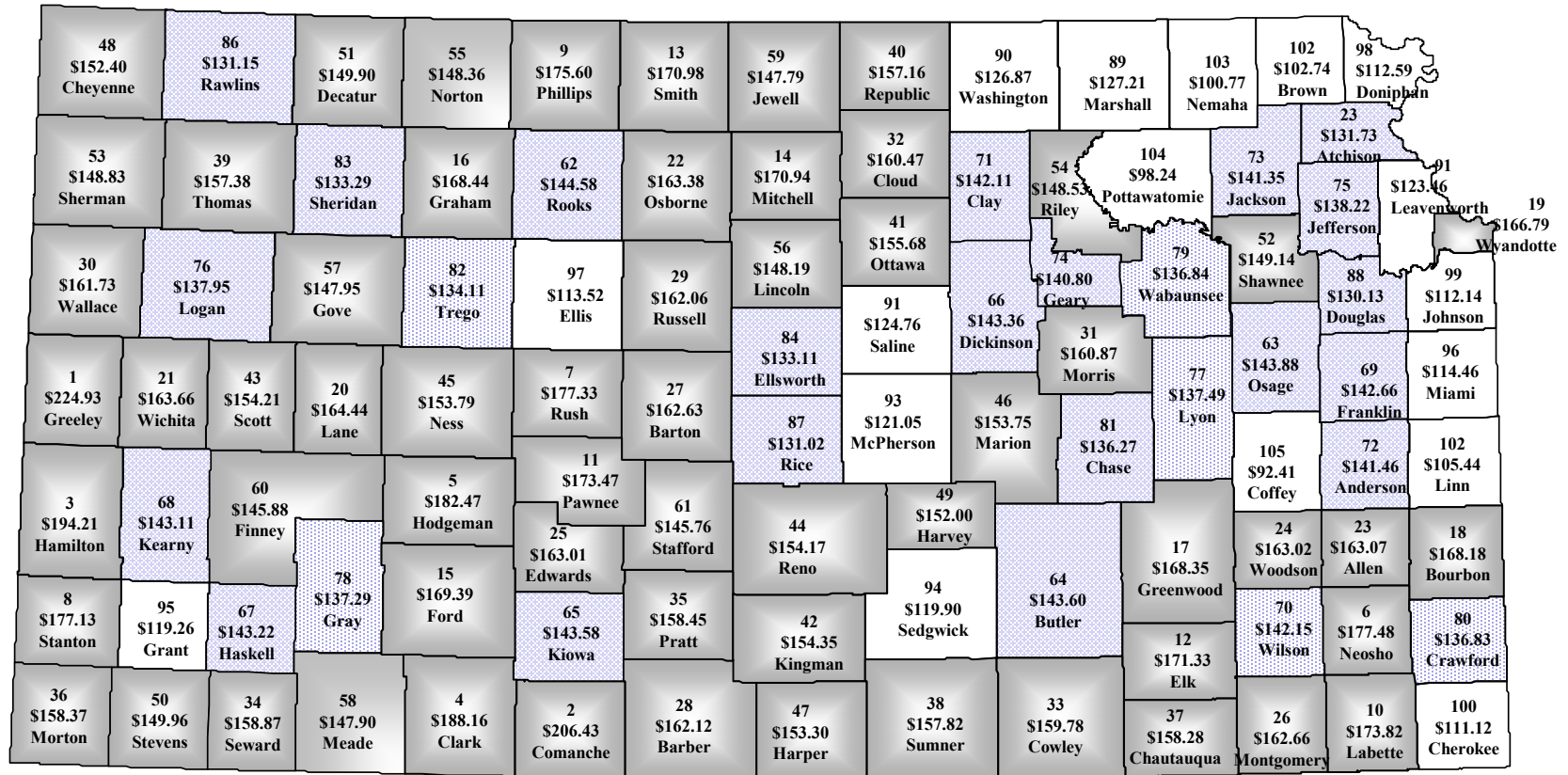
Counties with levy less than \$130.00



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 2021	Property Taxes Tax Year 2022	Percent Change	County	Property Taxes Tax Year 2021	Property Taxes Tax Year 2022	Percent Change
Allen	\$24,391,639	\$26,702,337	9.5%	Logan	\$9,576,395	\$9,957,106	4.0%
Anderson	\$16,329,914	\$17,856,431	9.3%	Lyon	\$50,870,400	\$54,370,432	6.9%
Atchison	\$25,897,911	\$26,774,547	3.4%	Marion	\$25,085,361	\$25,968,116	3.5%
Barber	\$15,519,385	\$16,395,132	5.6%	Marshall	\$26,381,492	\$27,077,915	2.6%
Barton	\$46,525,520	\$47,685,697	2.5%	McPherson	\$60,649,178	\$62,172,352	2.5%
Bourbon	\$20,092,404	\$20,018,419	-0.4%	Meade	\$17,743,905	\$19,120,650	7.8%
Brown	\$21,387,826	\$22,596,371	5.7%	Miami	\$61,492,726	\$65,890,877	7.2%
Butler	\$125,119,779	\$134,395,970	7.4%	Mitchell	\$15,975,972	\$16,053,626	0.5%
Chase	\$8,089,854	\$8,207,897	1.5%	Montgomery	\$55,018,090	\$57,097,118	3.8%
Chautauqua	\$5,802,498	\$5,950,656	2.6%	Morris	\$13,089,946	\$14,000,813	7.0%
Cherokee	\$22,071,980	\$21,818,679	-1.1%	Morton	\$8,992,192	\$11,588,716	28.9%
Cheyenne	\$9,313,847	\$9,824,091	5.5%	Nemaha	\$21,735,412	\$22,703,357	4.5%
Clark	\$8,536,074	\$8,498,206	-0.4%	Neosho	\$23,697,506	\$24,133,552	1.8%
Clay	\$20,436,377	\$22,184,275	8.6%	Ness	\$11,105,662	\$12,270,926	10.5%
Cloud	\$20,093,150	\$20,469,226	1.9%	Norton	\$10,200,616	\$10,379,600	1.8%
Coffey	\$56,682,890	\$60,160,411	6.1%	Osage	\$25,061,593	\$26,257,278	4.8%
Comanche	\$6,359,361	\$6,650,818	4.6%	Osborne	\$10,594,778	\$10,776,819	1.7%
Cowley	\$51,095,404	\$54,289,188	6.3%	Ottawa	\$14,374,679	\$14,896,427	3.6%
Crawford	\$40,138,856	\$42,088,937	4.9%	Pawnee	\$14,263,673	\$14,377,012	0.8%
Decatur	\$9,347,228	\$9,472,127	1.3%	Phillips	\$12,058,033	\$12,572,913	4.3%
Dickinson	\$36,967,703	\$37,792,481	2.2%	Pottawatomie	\$70,770,350	\$74,037,697	4.6%
Doniphan	\$17,127,333	\$17,829,482	4.1%	Pratt	\$27,308,798	\$30,668,767	12.3%
Douglas	\$210,467,282	\$230,842,236	9.7%	Rawlins	\$9,070,581	\$9,609,224	5.9%
Edwards	\$9,886,637	\$10,248,320	3.7%	Reno	\$101,717,621	\$104,280,482	2.5%
Elk	\$5,316,013	\$5,782,092	8.8%	Republic	\$14,276,201	\$15,318,726	7.3%
Ellis	\$42,550,701	\$51,997,184	22.2%	Rice	\$23,746,252	\$23,962,474	0.9%
Ellsworth	\$14,685,743	\$15,728,984	7.1%	Riley	\$104,546,677	\$109,596,166	4.8%
Finney	\$74,355,444	\$83,074,835	11.7%	Rooks	\$13,035,055	\$13,986,970	7.3%
Ford	\$57,724,750	\$60,237,117	4.4%	Rush	\$8,914,172	\$9,146,142	2.6%
Franklin	\$44,784,692	\$47,406,147	5.9%	Russell	\$15,755,608	\$17,863,688	13.4%
Geary	\$38,441,313	\$39,018,100	1.5%	Saline	\$79,497,679	\$83,713,251	5.3%
Gove	\$10,323,884	\$11,857,612	14.9%	Scott	\$14,639,877	\$15,542,329	6.2%
Graham	\$9,456,581	\$10,577,991	11.9%	Sedgwick	\$666,918,135	\$707,583,324	6.1%
Grant	\$17,425,319	\$20,956,459	20.3%	Seward	\$41,608,044	\$42,215,492	1.5%
Gray	\$15,933,421	\$16,865,701	5.9%	Shawnee	\$280,304,782	\$302,260,854	7.8%
Greeley	\$7,711,345	\$7,674,413	-0.5%	Sheridan	\$8,905,724	\$9,634,723	8.2%
Greenwood	\$13,104,637	\$13,957,145	6.5%	Sherman	\$15,032,730	\$15,401,412	2.5%
Hamilton	\$7,852,849	\$7,859,702	0.1%	Smith	\$11,926,322	\$12,560,370	5.3%
Harper	\$14,118,958	\$16,060,506	13.8%	Stafford	\$13,548,145	\$14,371,401	6.1%
Harvey	\$48,723,853	\$53,186,496	9.2%	Stanton	\$9,298,670	\$9,738,717	4.7%
Haskell	\$15,142,138	\$17,234,067	13.8%	Stevens	\$14,865,522	\$19,649,770	32.2%
Hodgeman	\$7,798,945	\$8,004,710	2.6%	Sumner	\$43,825,798	\$45,962,654	4.9%
Jackson	\$19,517,889	\$20,213,784	3.6%	Thomas	\$23,289,712	\$24,094,103	3.5%
Jefferson	\$28,849,844	\$31,621,598	9.6%	Trego	\$9,339,371	\$10,059,993	7.7%
Jewell	\$10,873,745	\$11,437,260	5.2%	Wabaunsee	\$14,009,476	\$14,417,364	2.9%
Johnson	\$1,436,440,115	\$1,511,302,749	5.2%	Wallace	\$6,429,483	\$6,549,934	1.9%
Kearny	\$12,920,279	\$16,224,109	25.6%	Washington	\$18,431,454	\$19,018,834	3.2%
Kingman	\$16,418,382	\$18,280,399	11.3%	Wichita	\$8,031,876	\$8,584,528	6.9%
Kiowa	\$12,768,522	\$13,275,267	4.0%	Wilson	\$13,928,346	\$14,754,695	5.9%
Labette	\$24,740,495	\$25,788,922	4.2%	Woodson	\$6,983,021	\$7,447,615	6.7%
Lane	\$7,794,040	\$8,259,500	6.0%	Wyandotte	\$262,024,852	\$291,768,264	11.4%
Leavenworth	\$104,869,149	\$116,545,394	11.1%				
Lincoln	\$9,341,056	\$9,684,239	3.7%				
Linn	\$32,232,750	\$33,739,272	4.7%	Total	\$5,429,845,647	5,778,069,255	6.4%

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

<u>County</u>	2021 <u>Tax</u>	2021 <u>Valuation</u>	2022 <u>Tax</u>	2022 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Allen	\$2,139,982	\$15,002,148	\$2,066,559	\$14,207,231	-3.4%	-5.3%
Anderson	\$1,260,086	\$9,191,263	\$1,217,700	\$8,868,323	-3.4%	-3.5%
Atchison	\$2,136,923	\$17,539,142	\$2,024,182	\$16,842,783	-5.3%	-4.0%
Barber	\$890,312	\$6,023,557	\$859,137	\$5,591,990	-3.5%	-7.2%
Barton	\$4,825,362	\$32,136,733	\$4,859,067	\$31,520,048	0.7%	-1.9%
Bourbon	\$2,236,132	\$14,049,936	\$2,123,760	\$13,466,057	-5.0%	-4.2%
Brown	\$983,680	\$11,927,149	\$929,886	\$11,565,583	-5.5%	-3.0%
Butler	\$11,623,499	\$87,262,183	\$11,145,902	\$84,613,641	-4.1%	-3.0%
Chase	\$403,659	\$3,410,372	\$390,969	\$3,259,480	-3.1%	-4.4%
Chautauqua	\$560,053	\$3,789,928	\$540,093	\$3,630,081	-3.6%	-4.2%
Cherokee	\$2,417,649	\$22,777,065	\$2,330,930	\$21,861,222	-3.6%	-4.0%
Cheyenne	\$579,701	\$4,542,361	\$564,180	\$4,261,145	-2.7%	-6.2%
Clark	\$566,908	\$2,942,562	\$523,493	\$2,799,475	-7.7%	-4.9%
Clay	\$1,432,215	\$10,731,008	\$1,370,524	\$10,345,994	-4.3%	-3.6%
Cloud	\$1,499,786	\$9,971,981	\$1,434,842	\$9,711,297	-4.3%	-2.6%
Coffey	\$994,906	\$13,749,961	\$932,592	\$13,281,195	-6.3%	-3.4%
Comanche	\$370,594	\$2,234,717	\$370,971	\$2,054,423	0.1%	-8.1%
Cowley	\$5,232,013	\$35,701,548	\$5,123,831	\$34,394,138	-2.1%	-3.7%
Crawford	\$4,907,782	\$40,636,413	\$4,733,037	\$39,268,212	-3.6%	-3.4%
Decatur	\$428,505	\$3,787,815	\$448,685	\$3,653,578	4.7%	-3.5%
Dickinson	\$3,000,659	\$23,945,697	\$2,927,653	\$23,138,565	-2.4%	-3.4%
Doniphan	\$896,519	\$9,756,007	\$900,877	\$9,841,344	0.5%	0.9%
Douglas	\$15,216,024	\$134,524,132	\$14,633,002	\$129,342,217	-3.8%	-3.9%
Edwards	\$650,556	\$4,515,307	\$621,818	\$4,317,878	-4.4%	-4.4%
Elk	\$475,813	\$2,905,164	\$458,489	\$2,853,251	-3.6%	-1.8%
Ellis	\$3,402,229	\$40,065,346	\$3,356,439	\$39,414,257	-1.3%	-1.6%
Ellsworth	\$771,205	\$7,452,047	\$768,155	\$7,235,823	-0.4%	-2.9%
Finney	\$5,784,515	\$47,798,795	\$5,827,586	\$46,786,496	0.7%	-2.1%
Ford	\$5,822,242	\$38,198,673	\$5,730,395	\$37,731,981	-1.6%	-1.2%
Franklin	\$4,187,157	\$31,387,275	\$3,979,520	\$30,288,071	-5.0%	-3.5%
Geary	\$3,825,481	\$28,603,435	\$3,581,679	\$26,953,834	-6.4%	-5.8%
Gove	\$510,437	\$4,375,088	\$524,322	\$4,330,449	2.7%	-1.0%
Graham	\$419,224	\$3,153,861	\$435,728	\$3,048,411	3.9%	-3.3%
Grant	\$949,374	\$11,097,430	\$1,111,364	\$10,652,900	17.1%	-4.0%
Gray	\$1,247,636	\$10,995,205	\$1,255,073	\$11,126,330	0.6%	1.2%
Greeley	\$380,599	\$2,088,106	\$416,337	\$2,136,155	9.4%	2.3%
Greenwood	\$1,058,944	\$7,165,399	\$998,687	\$6,848,479	-5.7%	-4.4%
Hamilton	\$594,304	\$3,409,894	\$593,225	\$3,226,414	-0.2%	-5.4%
Harper	\$938,112	\$6,627,039	\$939,938	\$6,579,160	0.2%	-0.7%
Harvey	\$4,953,383	\$39,290,115	\$4,828,803	\$37,990,960	-2.5%	-3.3%
Haskell	\$831,678	\$6,264,995	\$918,136	\$6,192,700	10.4%	-1.2%
Hodgeman	\$455,228	\$2,684,495	\$469,632	\$2,726,838	3.2%	1.6%
Jackson	\$1,921,587	\$15,054,861	\$1,848,537	\$14,708,276	-3.8%	-2.3%
Jefferson	\$3,121,638	\$25,468,004	\$3,020,365	\$24,740,458	-3.2%	-2.9%
Jewell	\$514,317	\$4,155,456	\$504,866	\$4,089,203	-1.8%	-1.6%
Johnson	\$106,611,067	\$1,067,199,214	\$103,234,005	\$1,050,481,868	-3.2%	-1.6%
Kearny	\$816,649	\$6,911,029	\$924,046	\$6,411,021	13.2%	-7.2%
Kingman	\$1,527,409	\$11,066,495	\$1,532,658	\$10,807,751	0.3%	-2.3%
Kiowa	\$427,207	\$3,485,351	\$432,494	\$3,517,214	1.2%	0.9%
Labette	\$3,237,069	\$19,804,889	\$3,041,509	\$18,763,166	-6.0%	-5.3%
Lane	\$425,160	\$2,694,708	\$420,064	\$2,624,648	-1.2%	-2.6%
Leavenworth	\$11,160,261	\$103,450,697	\$10,837,886	\$100,263,542	-2.9%	-3.1%
Lincoln	\$443,741	\$3,273,924	\$415,747	\$3,180,933	-6.3%	-2.8%

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

<u>County</u>	2021 <u>Tax</u>	2021 <u>Valuation</u>	2022 <u>Tax</u>	2022 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Linn	\$1,386,273	\$14,642,278	\$1,372,266	\$14,487,760	-1.0%	-1.1%
Logan	\$537,305	\$4,477,090	\$534,073	\$4,345,379	-0.6%	-2.9%
Lyon	\$4,266,678	\$34,506,923	\$3,940,104	\$33,252,636	-7.7%	-3.6%
Marion	\$1,852,472	\$13,438,607	\$1,830,115	\$12,940,983	-1.2%	-3.7%
Marshall	\$1,640,162	\$14,266,491	\$1,579,480	\$13,733,052	-3.7%	-3.7%
McPherson	\$4,013,989	\$40,162,382	\$3,770,793	\$40,081,690	-6.1%	-0.2%
Meade	\$768,971	\$6,358,916	\$768,314	\$5,931,419	-0.1%	-6.7%
Miami	\$5,585,867	\$51,922,432	\$5,206,678	\$51,624,360	-6.8%	-0.6%
Mitchell	\$1,325,510	\$8,698,185	\$1,320,281	\$8,670,829	-0.4%	-0.3%
Montgomery	\$4,529,134	\$30,808,967	\$4,382,325	\$29,489,554	-3.2%	-4.3%
Morris	\$932,650	\$6,699,065	\$901,821	\$6,404,652	-3.3%	-4.4%
Morton	\$507,292	\$3,590,606	\$485,903	\$3,294,437	-4.2%	-8.2%
Nemaha	\$1,388,715	\$15,810,134	\$1,380,414	\$15,746,837	-0.6%	-0.4%
Neosho	\$2,873,742	\$17,792,414	\$2,740,616	\$16,642,780	-4.6%	-6.5%
Ness	\$639,587	\$4,579,569	\$666,149	\$4,599,967	4.2%	0.4%
Norton	\$809,666	\$6,530,039	\$799,562	\$6,277,740	-1.2%	-3.9%
Osage	\$2,678,110	\$19,716,493	\$2,678,110	\$20,347,591	0.0%	3.2%
Osborne	\$501,328	\$3,518,356	\$604,046	\$4,320,606	20.5%	22.8%
Ottawa	\$1,035,068	\$7,250,252	\$987,710	\$7,160,123	-4.6%	-1.2%
Pawnee	\$1,042,865	\$7,062,512	\$1,066,820	\$6,979,438	2.3%	-1.2%
Phillips	\$850,760	\$6,177,425	\$863,364	\$6,122,235	1.5%	-0.9%
Pottawatomie	\$2,825,113	\$36,980,820	\$2,762,104	\$36,855,578	-2.2%	-0.3%
Pratt	\$1,595,208	\$10,314,289	\$1,565,550	\$11,741,217	-1.9%	13.8%
Rawlins	\$401,729	\$3,960,185	\$405,930	\$3,869,097	1.0%	-2.3%
Reno	\$9,748,207	\$68,467,087	\$9,456,379	\$67,158,436	-3.0%	-1.9%
Republic	\$830,194	\$6,172,998	\$812,768	\$6,158,966	-2.1%	-0.2%
Rice	\$1,382,633	\$12,133,056	\$1,362,106	\$11,414,234	-1.5%	-5.9%
Riley	\$7,478,656	\$58,299,471	\$7,341,658	\$56,986,295	-1.8%	-2.3%
Rooks	\$797,776	\$6,301,498	\$809,499	\$6,144,481	1.5%	-2.5%
Rush	\$591,386	\$3,732,742	\$598,147	\$3,750,186	1.1%	0.5%
Russell	\$1,336,105	\$8,911,592	\$1,298,162	\$8,430,446	-2.8%	-5.4%
Saline	\$7,589,305	\$69,430,465	\$7,380,726	\$67,677,070	-2.7%	-2.5%
Scott	\$1,154,660	\$8,646,095	\$1,131,821	\$8,547,338	-2.0%	-1.1%
Sedgwick	\$66,234,367	\$652,434,672	\$64,475,722	\$635,371,841	-2.7%	-2.6%
Seward	\$3,301,200	\$23,172,822	\$3,313,051	\$22,715,780	0.4%	-2.0%
Shawnee	\$26,874,016	\$207,204,553	\$25,579,145	\$197,901,349	-4.8%	-4.5%
Sheridan	\$514,640	\$4,827,184	\$503,895	\$5,011,039	-2.1%	3.8%
Sherman	\$947,243	\$8,430,280	\$980,148	\$8,097,723	3.5%	-3.9%
Smith	\$668,787	\$4,459,131	\$630,194	\$4,282,662	-5.8%	-4.0%
Stafford	\$691,682	\$5,411,810	\$713,729	\$5,374,224	3.2%	-0.7%
Stanton	\$740,930	\$4,039,680	\$745,652	\$3,659,517	0.6%	-9.4%
Stevens	\$1,136,599	\$8,442,201	\$1,193,440	\$7,914,690	5.0%	-6.2%
Sumner	\$3,534,525	\$25,807,552	\$3,391,762	\$24,877,047	-4.0%	-3.6%
Thomas	\$1,633,987	\$11,752,507	\$1,537,017	\$11,624,524	-5.9%	-1.1%
Trego	\$521,247	\$4,314,139	\$486,331	\$4,125,015	-6.7%	-4.4%
Wabaunsee	\$1,165,293	\$9,101,369	\$1,141,250	\$9,095,728	-2.1%	-0.1%
Wallace	\$316,313	\$2,424,060	\$315,950	\$2,423,521	-0.1%	0.0%
Washington	\$951,775	\$7,682,117	\$916,749	\$7,619,250	-3.7%	-0.8%
Wichita	\$498,013	\$3,751,063	\$513,175	\$3,670,886	3.0%	-2.1%
Wilson	\$1,237,627	\$10,523,945	\$1,196,619	\$10,236,092	-3.3%	-2.7%
Woodson	\$585,374	\$4,048,512	\$558,684	\$3,710,188	-4.6%	-8.4%
Wyandotte	<u>\$23,595,938</u>	<u>\$156,161,073</u>	<u>\$23,110,128</u>	<u>\$153,473,066</u>	-2.1%	-1.7%
Total	\$442,113,842	\$3,841,624,079	\$429,585,812	\$3,749,918,043	-2.8%	-2.4%

## Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2022

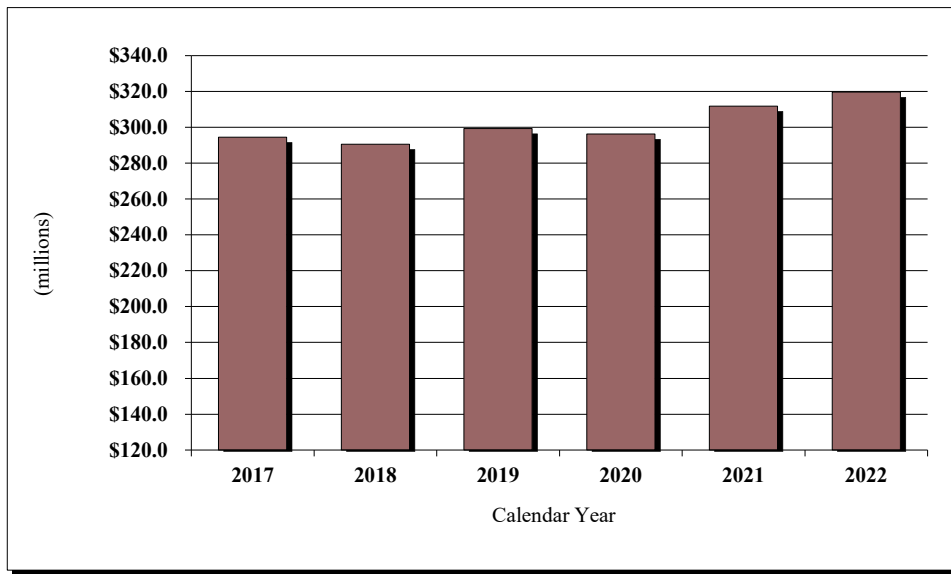
Vehicle Registration Fees *		Vehicle Registration Fees (cont.) *	
Automobiles		Urban Buses: 8-30 passengers	\$35.00
0 - 3000 lbs	\$30.00	31 - 39 passengers	\$50.00
3001 - 3999 lbs	\$30.00	over 39 passengers	\$80.00
4000 - 4500 lbs	\$30.00	Transit Authorities	\$2.00
over 4500 lbs	\$40.00	Trailers:	
ic 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
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%
2022	\$319,724,308	2.5%

## Vehicle Revenue Collections Calendar Year 2022

### Vehicle Revenue Collections by Source by Calendar Year

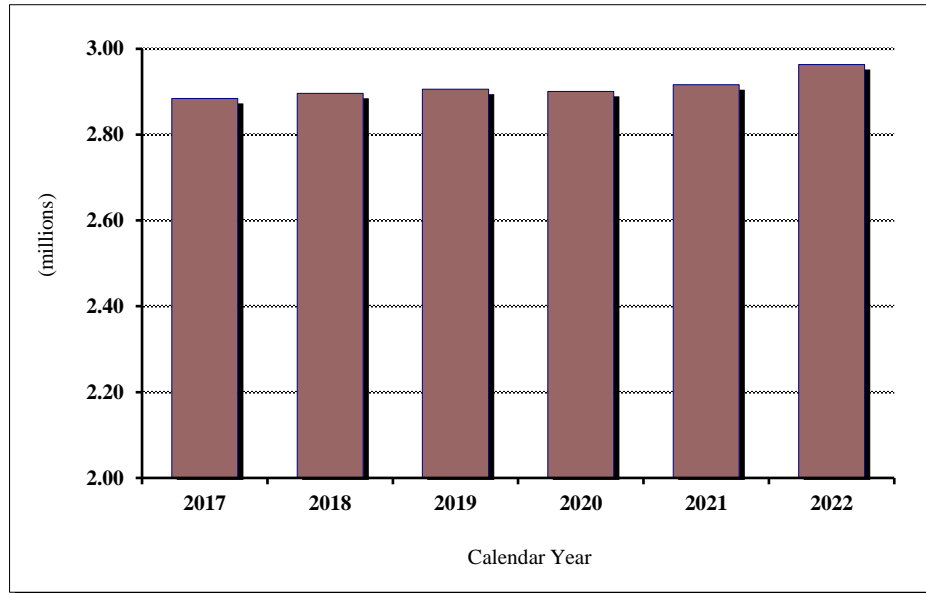
<u>Source</u>	<u>CY 2022 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$201,004,722	62.9%
Interstate Apportioned	\$98,507,459	30.8%
Driver License	\$19,487,004	6.1%
Motor Carrier Inspection	\$710,762	0.2%
Dealer Fines	<u>\$14,361</u>	0.0%
Total	\$319,724,308	100.0%

### Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2022 Collection</u>	<u>Percent Total</u>
State Highway	\$248,626,661	77.8%
County Funds	\$23,905,528	7.5%
Driver Safety	<u>\$2,914,236</u>	0.9%
Refunds	\$106,600	0.0%
Motorcycle Safety	\$98,791	0.03%
Other	<u>\$44,072,492</u>	13.78%
Total	\$319,724,308	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>
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%
2022	2,963,655	1.6%

*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 2021 and 2022

### Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2021</u>	Calendar Year <u>2022</u>	Percent Change
Automobiles	1,784,992	1,803,422	1.0%
Trucks	845,490	867,685	2.6%
Trailers	178,702	183,012	2.4%
Motorcycles	94,615	96,630	2.1%
Motorized Bicycles	4,437	4,161	-6.2%
RV1	<u>8,476</u>	<u>8,745</u>	3.2%
Total	2,916,712	2,963,655	1.6%

### Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2021</u>	Percent Total <u>2022</u>
Automobiles	61.20%	60.85%
Trucks	28.99%	29.28%
Trailers	6.13%	6.18%
Motorcycles	3.24%	3.26%
Motorized Bicycles	0.15%	0.14%
RV1	0.29%	0.30%
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 2022

<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	7,240	5,460	1,174	514	30	37	14,455
Anderson	4,989	4,090	1,146	305	18	42	10,590
Atchison	9,216	6,188	1,709	536	13	30	17,692
Barber	2,296	2,698	650	192	12	12	5,860
Barton	14,843	10,789	2,535	910	64	127	29,268
Bourbon	7,225	6,330	1,212	566	22	38	15,393
Brown	5,703	4,723	1,451	494	22	43	12,436
Butler	40,913	22,105	5,168	2,931	100	338	71,555
Chase	1,462	1,842	449	93	4	12	3,862
Chautauqua	1,212	2,484	375	130	0	7	4,208
Cherokee	9,852	8,824	1,215	697	6	16	20,610
Cheyenne	1,669	1,902	669	165	0	16	4,421
Clark	1,015	1,286	323	75	1	12	2,712
Clay	5,094	4,134	1,103	415	12	33	10,791
Cloud	5,117	4,243	1,266	378	26	54	11,084
Coffey	5,812	4,711	1,525	424	29	56	12,557
Comanche	854	1,327	327	62	3	5	2,578
Cowley	17,799	13,690	2,864	1,271	59	133	35,816
Crawford	20,955	11,533	1,886	1,273	83	63	35,793
Decatur	1,853	2,194	739	166	4	31	4,987
Dickinson	11,235	8,597	2,279	925	48	109	23,193
Doniphan	4,458	3,832	1,059	326	10	26	9,711
Douglas	70,477	18,213	3,892	2,688	260	289	95,819
Edwards	1,773	2,128	527	156	6	24	4,614
Elk	1,332	1,970	454	91	5	10	3,862
Ellis	15,833	10,619	3,417	1,282	79	132	31,362
Ellsworth	3,418	2,977	953	276	29	40	7,693
Finney	21,688	12,660	2,513	968	41	151	38,021
Ford	16,511	13,487	1,895	894	24	67	32,878
Franklin	16,036	10,582	2,750	1,253	48	116	30,785
Geary	22,478	8,125	1,590	1,447	37	54	33,731
Gove	1,687	2,406	728	131	8	16	4,976
Graham	1,292	1,910	544	113	15	15	3,889
Grant	4,111	3,449	995	286	14	33	8,888
Gray	3,227	4,008	1,269	279	4	48	8,835
Greeley	704	1,092	305	47	0	10	2,158
Greenwood	3,745	3,720	907	230	16	26	8,644
Hamilton	1,386	1,802	501	103	3	7	3,802
Harper	2,638	3,460	741	206	9	9	7,063
Harvey	22,205	10,305	2,405	1,511	120	115	36,661
Haskell	2,126	2,443	594	130	6	16	5,315
Hodgeman	962	1,772	549	65	3	13	3,364
Jackson	8,040	6,433	2,090	598	20	60	17,241
Jefferson	12,673	8,387	2,836	1,063	12	134	25,105
Jewell	1,798	2,616	1,224	181	10	24	5,853
Johnson	437,754	95,419	13,517	14,497	468	968	562,623
Kearny	2,321	2,418	868	136	2	11	5,756
Kingman	4,641	4,444	1,152	323	13	42	10,615
Kiowa	1,228	1,643	366	66	7	14	3,324
Labette	11,044	7,839	1,107	669	33	64	20,756
Lane	913	1,506	447	98	10	6	2,980
Leavenworth	48,793	21,535	5,770	3,635	61	302	80,096
Lincoln	1,844	2,102	633	122	7	10	4,718
Linn	6,908	5,689	1,749	597	19	78	15,040
Logan	1,691	1,983	551	157	7	18	4,407
Lyon	18,103	11,282	2,051	960	50	101	32,547
Marion	7,512	5,635	1,468	537	55	54	15,261
Marshall	6,428	5,967	1,705	532	23	36	14,691
McPherson	18,670	11,682	3,350	1,525	96	151	35,474

## Motor Vehicle Registrations by County, Calendar Year 2022

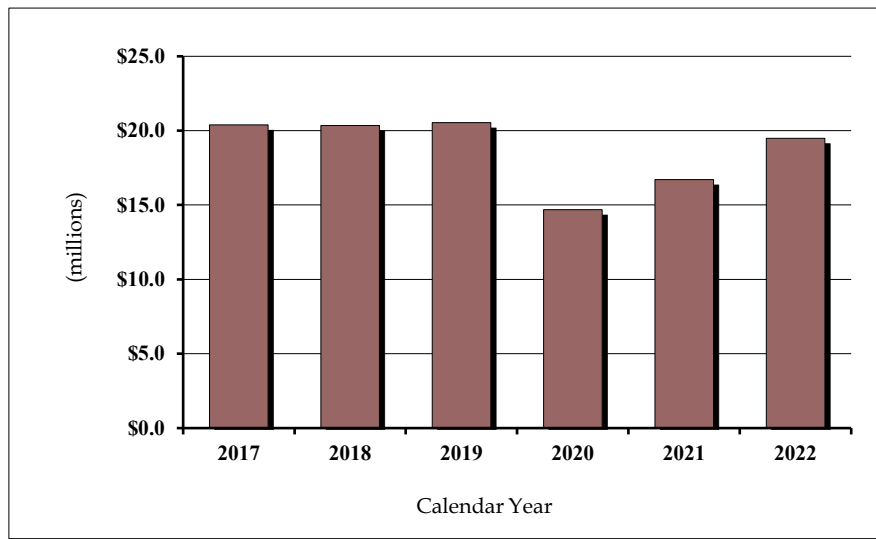
<u>County</u>	<u>Auto</u>	<u>Truck &amp; Bus</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV</u>	<u>Total</u>
Meade	2,219	2,607	928	168	13	13	5,948
Miami	23,364	12,862	4,276	1,656	39	182	42,379
Mitchell	3,786	3,893	1,176	260	9	44	9,168
Montgomery	16,829	10,576	1,447	1,109	69	97	30,127
Morris	3,462	3,144	999	191	15	28	7,839
Morton	1,459	1,571	304	109	7	13	3,463
Nemaha	6,427	5,759	1,962	474	32	34	14,688
Neosho	8,279	7,112	1,128	588	30	52	17,189
Ness	1,612	2,713	833	146	8	16	5,328
Norton	2,918	3,130	1,119	323	31	29	7,550
Osage	9,868	7,920	2,359	724	27	77	20,975
Osborne	2,255	2,651	827	185	4	18	5,940
Ottawa	3,315	3,753	1,077	300	18	19	8,482
Pawnee	2,767	3,230	662	231	11	17	6,918
Phillips	3,105	3,596	1,342	269	20	32	8,364
Pottawatomie	16,273	9,771	2,893	994	29	128	30,088
Pratt	4,669	4,364	955	378	12	27	10,405
Rawlins	1,543	2,182	831	139	12	15	4,722
Reno	36,950	19,080	4,223	2,986	126	280	63,645
Republic	2,799	3,298	1,023	173	10	15	7,318
Rice	5,476	4,526	1,157	369	18	43	11,589
Riley	30,840	10,790	2,124	1,591	96	136	45,577
Rooks	3,115	3,030	1,003	268	8	25	7,449
Rush	1,997	2,108	671	144	31	15	4,966
Russell	4,063	3,632	1,122	308	22	48	9,195
Saline	34,664	15,947	3,769	2,422	117	229	57,148
Scott	2,968	3,091	916	287	20	32	7,314
Sedgwick	316,948	125,781	16,062	15,462	636	1,401	476,290
Seward	11,224	6,777	1,075	425	32	31	19,564
Shawnee	115,015	37,794	7,616	5,782	185	600	166,992
Sheridan	1,555	2,398	776	119	18	15	4,881
Sherman	3,286	3,507	1,218	307	37	37	8,392
Smith	2,125	2,772	1,095	175	28	16	6,211
Stafford	2,257	3,122	979	157	6	25	6,546
Stanton	948	1,620	477	106	1	9	3,161
Stevens	2,942	2,850	850	162	8	20	6,832
Sumner	13,962	9,766	2,152	982	37	129	27,028
Thomas	4,536	4,299	1,301	447	19	43	10,645
Trego	1,821	2,122	890	168	11	26	5,038
Wabaunsee	4,478	3,797	1,191	247	10	39	9,762
Wallace	925	1,580	446	63	2	7	3,023
Washington	3,609	3,877	1,330	213	5	21	9,055
Wichita	1,035	1,988	436	126	8	9	3,602
Wilson	4,415	5,266	927	345	34	36	11,023
Woodson	1,742	2,065	476	103	9	10	4,405
Wyandotte	88,775	43,278	3,052	3,749	55	103	139,012
Total	1,803,422	867,685	183,012	96,630	4,161	8,745	2,963,655

\* 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
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%
2022	\$19,487,004	16.7%

## Driver Licenses by Age and License Class, Calendar Year 2022

### Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2022</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	12,124	0.6%
16 - 24	275,636	13.4%
25 - 49	811,285	39.5%
50 - 64	472,730	23.0%
65 and over	<u>480,698</u>	23.4%
Total by Age	2,052,473	100.0%

*Note: New Driver License system launched in 2018*

### Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2022</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	161,397	7.9%
Class A & B	28,373	1.4%
Class C	1,694,315	82.5%
Class M**	<u>168,388</u>	8.2%
Total	2,052,473	100.0%

\* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

Class C: regular automobile

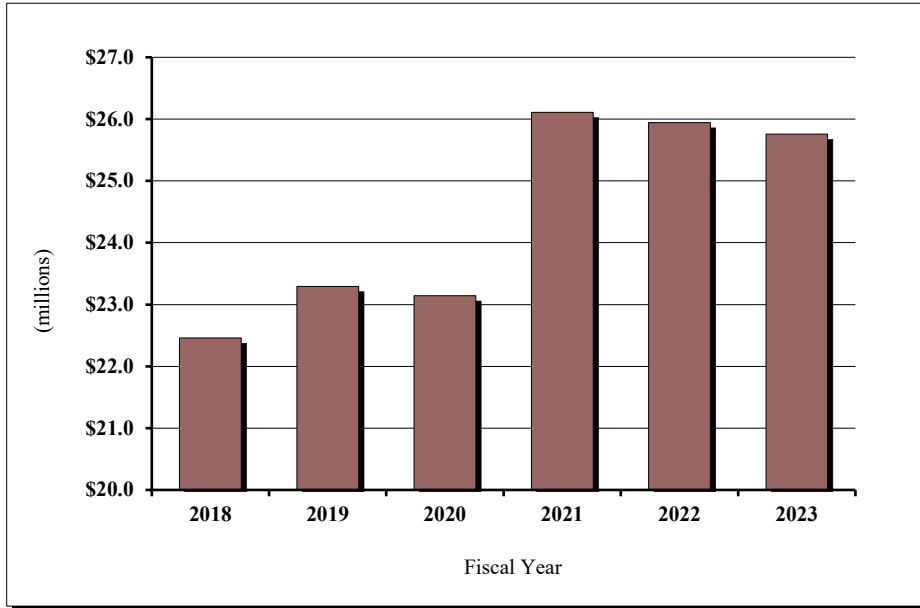
Class M: motorcycle only, and in combinations AM, BM, CM:



## Gallonge Tax Receipts by Components and Fiscal Year

### Gross Gallonge Tax by Components

	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Percent <u>Change</u>
Alcohol and Spirits	\$14,049,030	\$14,049,492	0.0%
Fortified and Light Wine	\$1,592,563	\$1,458,031	-8.4%
Strong Beer	\$10,213,168	\$10,167,112	-0.5%
Cereal Malt Beverage	<u>\$89,871</u>	<u>\$81,181</u>	-9.7%
Total	\$25,944,632	\$25,755,816	-0.7%

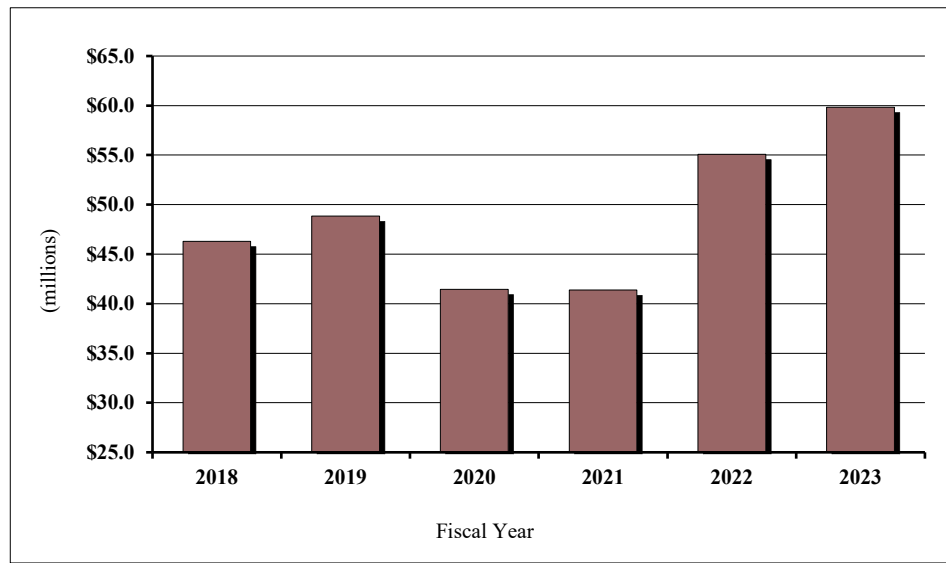


### Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2023	\$25,755,816	-0.7%

## Liquor Excise Tax Gross Receipts

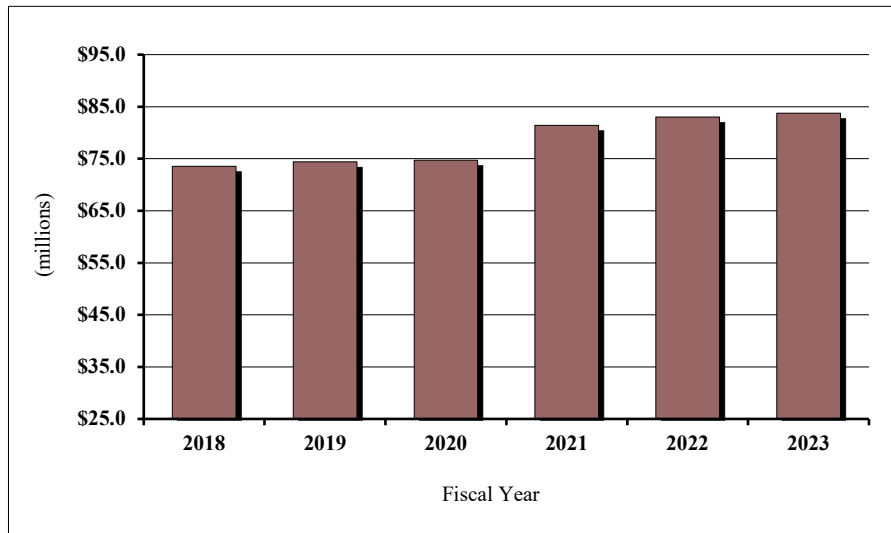
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking 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>
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%
2023	\$59,828,999	8.6%

## 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>
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%
2023	\$83,772,145	0.9%

## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2023 Total Liquor Taxes and Fees - Gross Receipts

	<b>Fiscal Year 2023</b>	<b>Percent Total</b>
Gallonage Tax	\$25,755,816	14.8%
Liquor Excise Tax	\$59,828,999	34.3%
Liquor Enforcement Tax	\$83,772,145	48.0%
Fees and Fines	<u>\$5,220,929</u>	<u>3.0%</u>
<b>Total</b>	<b>\$174,577,889</b>	<b>100.0%</b>

### Alcoholic Beverage Licenses Issued

<b>License Type</b>	<b>Count</b>
Caterer	127
Class A Club - Social (500 members or less)	30
Class A Club - Social (Over 500 members)	15
Class A Club (Fraternal/Veterans)	148
Class B Club	43
Common Consumption Area Permit	29
Distributor - Beer	37
Distributor - Spirits	41
Distributor - Wine	43
Drinking Establishment	2,134
Drinking Establishment/Caterer	179
Farm Winery	50
Farm Winery Outlet	13
Farmers' Market Sales Permit	15
Fulfillment House	43
Hotel Drinking Establishment	71
Hotel Drinking Establishment and Caterer	20
Manufacturer's License	7
Microbrewery License	77
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	15
Microdistillery Packaging and Warehousing Facility	3
Non-Beverage Permit	6
Non-Beverage User License	22
Packaging and Warehousing Facility Permit	2
Producer	1
Public Venue License	8
Retailer's License	726
Special Order Shipping License	1,021
Supplier Permit	1,214
Temporary <u>Permit</u> (FY24 to date)	101
<b>Total</b>	<b>6,242</b>

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

