COUNTY TRADE PULL FACTORS

Annual report for Fiscal Year 2026
(July 2025 through June 2026)

Kansas Department of Revenue
Office of Policy and Research
Issued November 2026

Introduction

The County Trade Pull Factor report provides different measures of retail market data for the 105 Kansas counties for fiscal year 2026, which represents the period July 1, 2025, through June 30, 2026. Retail market data is presented three ways.

- The first measure is a location quotient of retail trade called the *County Trade Pull Factor* (CTPF). It is a measure of the relative strength of the retail business community. The County Trade Pull Factor is computed by dividing the per capita sales tax of a county by the statewide per capita sales tax. A CTPF of 1.00 is a perfect balance of trade. The purchases of county residents who shop elsewhere are offset by the purchases of out-of-county customers. CTPF values greater than 1.00 indicates that local businesses are pulling in trade from beyond their home county border. A CTPF value less than 1.00 indicates more trade is being lost than pulled in, that residents are shopping outside the county.

  Any pull factor computed for a certain period of time must be treated carefully because it is subject to temporary distortions of the local economy. Lloyd (1995) suggests that local government practitioners should utilize information over the long-span by calculating trade pull factors for each year and looking for long-term trends. Lloyd notes "[p]ull factors increasing over time would indicate that the local area is becoming more efficient at competing for local retail sales. Decreasing pull factors would indicate that the local business community is losing sales to outside areas."

- The *Trade Area Capture* (TAC) of a county is a measure of the customer base served by a community. It is calculated by multiplying the county's population by the CTPF.

- The *Percent Market Share* (MS) is the percent the county's Trade Area Capture is of the state as a whole. TAC is calculated by dividing the county's TAC by the sum of all 105 county TAC numbers.

Prior year reports and can be found at the Department of Revenue's web site.

The FY 2026 report consists of three tables:

- Table 1 lists the FY 2026 measures for each county in alphabetical order.
- Table 2 lists the FY 2026 measures for each county by pull factor in descending order.
- Table 3 provides the change in the three measures from fiscal year 2025. As a rule, all three measures will move in the same direction. If the percent change in CTPF is negative, the trade area capture and market share will also be negative. If the percent change in CTPF is relatively high, the counties trade area capture and market share will also show significant increase. There are a few exceptions, but the amount of variance is slight.

Policy Implications

In 2003 the Kansas Legislature passed a law that placed Kansas in conformity with the Streamlined Sales and Use Tax Agreement. Part of the legislation required Kansas to implement destination sourcing. Destination sourcing requires retail businesses to collect sales tax based on the place where the customer takes delivery of a purchase. Vehicle purchases are excluded from the sourcing requirement. Prior to the change, only telecommunications and utility sales were taxed in this manner. Full reporting of destination sourcing was not required until January 2005.

Destination sourcing results in charging the sales tax based on where delivery occurs, and in some industries this affects how sales are recorded. For instance with furniture retailers, if the furniture is delivered to the purchaser's home, the sale is recorded as occurring at the taxing jurisdiction of the purchaser. The primary retailers affected by destination sourcing are those in furniture, home improvement (lumber), household and electronic appliances, and certain repair services.

Destination sourcing has affected the county trade pull factors as the measure is based on sales tax collections, although the impact has been slight and tended to result in raising the measures for counties neighboring a regional trade center county. Prior to the implementation of the destination sourcing law, all sales of a retailer were recorded based on the business location. With destination sourcing, sales that are delivered are recorded where the delivery occurred. If the sale were into a neighboring county, it would be recorded as such – resulting in a loss of sales tax collections in the county where the store is located. There has been an ongoing shift in the measures since destination sourcing was enacted and this shift will continue with the growth of Internet shopping and the delivery of goods to the purchaser's address.

Data Sources

The data used in this report consists of county population and state sales tax collections. The 2025 county population estimates are from the U.S. Census Bureau as certified by the Division of the Budget July 1, 2026, and published as the official population reports for the state of Kansas, adjusted to remove prison population, since this population does not trade within the retail community. State and federal prison population figures were obtained from the Kansas Department of Corrections and the Federal Bureau of Prisons and were deducted from the city and county totals.

In 2022, the Kansas Legislature passed a law reducing the state sales tax rate on food and food ingredients to 4.0% starting on January 1, 2023. Starting on January 1, 2024, the state sales tax rate on food and food ingredients was reduced to 2.0%. And, starting on January 1, 2025, the state sales tax rate was reduced to 0.0%. Beginning with the FY 2025 report, food and food ingredient sales are not included in the County Trade Pull Factor Report.

State sales tax collections are generated by the Department of Revenue from sales tax returns filed by the state's retailers. Sales tax reports issued by the department are available at http://www.ksrevenue.org.

References

1. Lloyd, M., 1995, "Measuring Local Economic Development with Pull Factors," *Journal of Extension Vol.33*, Extension Journal, Inc.
2. US Census Bureau, US Census, <http://www.census.gov>.
3. Kansas Department of Revenue, *Pull Factor Reports*, <http://www.ksrevenue.org>.
4. Kansas Department of Corrections, *Population Report,* <https://www.doc.ks.gov/>.
5. Federal Bureau of Prisons, *USP Leavenworth,* <https://www.bop.gov/>.

Table 1
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2026

County	Adjusted Population CY 2025	FY 2026 State Sales Tax Collections	FY 2026 Sales per Capita	FY 2026 Pull Factor	FY 2026 Trade Area Capture	FY 2026 Percent of Market Share
Allen	12,302	$ 10,814,409.08	$ 879.08	0.83	10,227	0.34%
Anderson	8,018	$ 5,217,296.17	$ 650.70	0.62	4,934	0.17%
Atchison	16,172	$ 9,980,209.23	$ 617.13	0.58	9,438	0.32%
Barber	4,083	$ 3,753,840.03	$ 919.38	0.87	3,550	0.12%
Barton	24,790	$ 27,479,970.40	$ 1,108.51	1.05	25,988	0.88%
Bourbon	14,319	$ 9,734,082.31	$ 679.80	0.64	9,206	0.31%
Brown	9,104	$ 6,702,562.25	$ 736.22	0.70	6,339	0.21%
Butler	68,133	$ 49,656,665.66	$ 728.82	0.69	46,961	1.58%
Chase	2,572	$ 1,572,471.58	$ 611.38	0.58	1,487	0.05%
Chautauqua	3,321	$ 1,472,178.64	$ 443.29	0.42	1,392	0.05%
Cherokee	19,105	$ 8,278,516.55	$ 433.32	0.41	7,829	0.26%
Cheyenne	2,604	$ 1,325,642.34	$ 509.08	0.48	1,254	0.04%
Clark	1,900	$ 1,380,604.59	$ 726.63	0.69	1,306	0.04%
Clay	7,990	$ 7,169,583.72	$ 897.32	0.85	6,780	0.23%
Cloud	8,833	$ 7,955,792.15	$ 900.69	0.85	7,524	0.25%
Coffey	8,467	$ 10,072,595.01	$ 1,189.63	1.13	9,526	0.32%
Comanche	1,673	$ 1,297,740.09	$ 775.70	0.73	1,227	0.04%
Cowley	33,545	$ 23,372,365.37	$ 696.75	0.66	22,103	0.75%
Crawford	39,008	$ 32,241,332.79	$ 826.53	0.78	30,491	1.03%
Decatur	2,716	$ 1,440,903.95	$ 530.52	0.50	1,363	0.05%
Dickinson	18,637	$ 13,125,065.97	$ 704.25	0.67	12,412	0.42%
Doniphan	7,594	$ 3,504,927.80	$ 461.54	0.44	3,315	0.11%
Douglas	120,920	$ 115,681,784.46	$ 956.68	0.90	109,401	3.69%
Edwards	2,640	$ 2,013,869.24	$ 762.83	0.72	1,905	0.06%
Elk	2,458	$ 1,526,494.46	$ 621.03	0.59	1,444	0.05%
Ellis	29,075	$ 42,977,055.85	$ 1,478.14	1.40	40,644	1.37%
Ellsworth	5,351	$ 4,111,911.33	$ 768.44	0.73	3,889	0.13%
Finney	37,505	$ 54,938,295.72	$ 1,464.83	1.39	51,956	1.75%
Ford	33,993	$ 38,570,038.59	$ 1,134.65	1.07	36,476	1.23%
Franklin	26,299	$ 22,580,443.44	$ 858.60	0.81	21,354	0.72%
Geary	36,338	$ 26,039,400.66	$ 716.59	0.68	24,626	0.83%
Gove	2,631	$ 3,218,806.33	$ 1,223.42	1.16	3,044	0.10%
Graham	2,371	$ 1,588,655.29	$ 670.04	0.63	1,502	0.05%
Grant	7,028	$ 5,723,663.55	$ 814.41	0.77	5,413	0.18%
Gray	5,652	$ 5,105,504.45	$ 903.31	0.85	4,828	0.16%

Table 1
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2026

County	Adjusted Population CY 2025	FY 2026 State Sales Tax Collections	FY 2026 Sales per Capita	FY 2026 Pull Factor	FY 2026 Trade Area Capture	FY 2026 Percent of Market Share
Greeley	1,182	$ 871,918.61	$ 737.66	0.70	825	0.03%
Greenwood	5,826	$ 2,811,126.93	$ 482.51	0.46	2,659	0.09%
Hamilton	2,500	$ 2,048,519.21	$ 819.41	0.77	1,937	0.07%
Harper	5,370	$ 3,684,251.85	$ 686.08	0.65	3,484	0.12%
Harvey	33,580	$ 24,272,803.28	$ 722.84	0.68	22,955	0.77%
Haskell	3,599	$ 3,612,175.70	$ 1,003.66	0.95	3,416	0.12%
Hodgeman	1,619	$ 1,042,276.88	$ 643.78	0.61	986	0.03%
Jackson	13,438	$ 7,839,498.03	$ 583.38	0.55	7,414	0.25%
Jefferson	18,296	$ 8,216,714.71	$ 449.10	0.42	7,771	0.26%
Jewell	2,830	$ 946,749.46	$ 334.54	0.32	895	0.03%
Johnson	636,906	$ 840,327,632.27	$ 1,319.39	1.25	794,704	26.80%
Kearny	3,888	$ 2,008,008.44	$ 516.46	0.49	1,899	0.06%
Kingman	7,029	$ 4,850,910.43	$ 690.13	0.65	4,588	0.15%
Kiowa	2,432	$ 1,457,984.61	$ 599.50	0.57	1,379	0.05%
Labette	19,475	$ 12,850,939.31	$ 659.87	0.62	12,153	0.41%
Lane	1,508	$ 961,431.64	$ 637.55	0.60	909	0.03%
Leavenworth	80,631	$ 45,165,738.96	$ 560.15	0.53	42,714	1.44%
Lincoln	2,861	$ 1,248,053.76	$ 436.23	0.41	1,180	0.04%
Linn	9,950	$ 5,799,996.90	$ 582.91	0.55	5,485	0.18%
Logan	2,661	$ 2,267,533.49	$ 852.14	0.81	2,144	0.07%
Lyon	32,266	$ 30,478,015.87	$ 944.59	0.89	28,823	0.97%
Marion	11,634	$ 7,141,129.23	$ 613.82	0.58	6,753	0.23%
Marshall	9,852	$ 8,708,032.69	$ 883.88	0.84	8,235	0.28%
McPherson	30,064	$ 31,098,702.01	$ 1,034.42	0.98	29,410	0.99%
Meade	3,852	$ 2,541,304.31	$ 659.74	0.62	2,403	0.08%
Miami	36,240	$ 26,437,839.77	$ 729.52	0.69	25,002	0.84%
Mitchell	5,590	$ 5,890,079.65	$ 1,053.68	1.00	5,570	0.19%
Montgomery	30,177	$ 23,737,140.90	$ 786.60	0.74	22,448	0.76%
Morris	5,348	$ 3,423,239.27	$ 640.10	0.61	3,237	0.11%
Morton	2,470	$ 1,292,948.67	$ 523.46	0.50	1,223	0.04%
Nemaha	10,054	$ 8,876,270.54	$ 882.86	0.83	8,394	0.28%
Neosho	15,637	$ 14,075,845.64	$ 900.16	0.85	13,312	0.45%
Ness	2,617	$ 3,247,685.15	$ 1,241.00	1.17	3,071	0.10%
Norton	4,607	$ 3,393,761.28	$ 736.65	0.70	3,210	0.11%
Osage	15,693	$ 6,427,227.10	$ 409.56	0.39	6,078	0.20%

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County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2026

County	Adjusted Population CY 2025	FY 2026 State Sales Tax Collections	FY 2026 Sales per Capita	FY 2026 Pull Factor	FY 2026 Trade Area Capture	FY 2026 Percent of Market Share
Osborne	3,285	$ 2,128,386.82	$ 647.91	0.61	2,013	0.07%
Ottawa	5,744	$ 2,281,480.03	$ 397.19	0.38	2,158	0.07%
Pawnee	5,460	$ 3,620,831.64	$ 663.16	0.63	3,424	0.12%
Phillips	4,728	$ 3,507,287.34	$ 741.81	0.70	3,317	0.11%
Pottawatomie	27,186	$ 36,978,376.18	$ 1,360.20	1.29	34,971	1.18%
Pratt	9,117	$ 11,836,676.33	$ 1,298.31	1.23	11,194	0.38%
Rawlins	2,431	$ 1,421,604.91	$ 584.78	0.55	1,344	0.05%
Reno	59,784	$ 67,592,094.03	$ 1,130.61	1.07	63,922	2.16%
Republic	4,640	$ 3,411,857.27	$ 735.31	0.70	3,227	0.11%
Rice	9,266	$ 6,886,843.11	$ 743.24	0.70	6,513	0.22%
Riley	72,598	$ 63,408,393.86	$ 873.42	0.83	59,966	2.02%
Rooks	4,545	$ 3,566,118.92	$ 784.62	0.74	3,373	0.11%
Rush	2,845	$ 1,874,223.09	$ 658.78	0.62	1,772	0.06%
Russell	6,581	$ 5,333,851.90	$ 810.49	0.77	5,044	0.17%
Saline	53,377	$ 78,782,148.87	$ 1,475.96	1.40	74,505	2.51%
Scott	4,815	$ 5,397,687.81	$ 1,121.02	1.06	5,105	0.17%
Sedgwick	538,188	$ 669,484,361.16	$ 1,243.96	1.18	633,136	21.35%
Seward	21,073	$ 23,152,654.42	$ 1,098.69	1.04	21,896	0.74%
Shawnee	177,559	$ 188,841,943.30	$ 1,063.54	1.01	178,589	6.02%
Sheridan	2,427	$ 2,170,134.78	$ 894.16	0.85	2,052	0.07%
Sherman	5,763	$ 7,695,429.13	$ 1,335.32	1.26	7,278	0.25%
Smith	3,566	$ 2,347,411.35	$ 658.28	0.62	2,220	0.07%
Stafford	4,005	$ 2,503,071.48	$ 624.99	0.59	2,367	0.08%
Stanton	1,986	$ 1,577,878.80	$ 794.50	0.75	1,492	0.05%
Stevens	4,984	$ 5,024,970.98	$ 1,008.22	0.95	4,752	0.16%
Sumner	22,312	$ 13,212,018.91	$ 592.15	0.56	12,495	0.42%
Thomas	7,725	$ 12,094,335.11	$ 1,565.61	1.48	11,438	0.39%
Trego	2,740	$ 2,378,936.20	$ 868.22	0.82	2,250	0.08%
Wabaunsee	7,018	$ 3,228,108.99	$ 459.98	0.44	3,053	0.10%
Wallace	1,441	$ 987,174.90	$ 685.06	0.65	934	0.03%
Washington	5,533	$ 2,924,164.72	$ 528.50	0.50	2,765	0.09%
Wichita	2,031	$ 1,453,784.14	$ 715.80	0.68	1,375	0.05%
Wilson	8,299	$ 4,314,150.22	$ 519.84	0.49	4,080	0.14%
Woodson	3,118	$ 1,479,657.88	$ 474.55	0.45	1,399	0.05%
Wyandotte	170,597	$ 182,273,699.87	$ 1,068.45	1.01	172,378	5.81%

Table 2
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2026

County	Adjusted Population CY 2025	FY 2026 State Sales Tax Collections	FY 2026 Sales per Capita	FY 2026 Pull Factor	FY 2026 Trade Area Capture	FY 2026 Percent of Market Share
Thomas	7,725	$ 12,094,335	$ 1,565.61	1.48	11,438	0.39%
Ellis	29,075	$ 42,977,056	$ 1,478.14	1.40	40,644	1.37%
Saline	53,377	$ 78,782,149	$ 1,475.96	1.40	74,505	2.51%
Finney	37,505	$ 54,938,296	$ 1,464.83	1.39	51,956	1.75%
Pottawatomie	27,186	$ 36,978,376	$ 1,360.20	1.29	34,971	1.18%
Sherman	5,763	$ 7,695,429	$ 1,335.32	1.26	7,278	0.25%
Johnson	636,906	$ 840,327,632	$ 1,319.39	1.25	794,704	26.80%
Pratt	9,117	$ 11,836,676	$ 1,298.31	1.23	11,194	0.38%
Sedgwick	538,188	$ 669,484,361	$ 1,243.96	1.18	633,136	21.35%
Ness	2,617	$ 3,247,685	$ 1,241.00	1.17	3,071	0.10%
Gove	2,631	$ 3,218,806	$ 1,223.42	1.16	3,044	0.10%
Coffey	8,467	$ 10,072,595	$ 1,189.63	1.13	9,526	0.32%
Ford	33,993	$ 38,570,039	$ 1,134.65	1.07	36,476	1.23%
Reno	59,784	$ 67,592,094	$ 1,130.61	1.07	63,922	2.16%
Scott	4,815	$ 5,397,688	$ 1,121.02	1.06	5,105	0.17%
Barton	24,790	$ 27,479,970	$ 1,108.51	1.05	25,988	0.88%
Seward	21,073	$ 23,152,654	$ 1,098.69	1.04	21,896	0.74%
Wyandotte	170,597	$ 182,273,700	$ 1,068.45	1.01	172,378	5.81%
Shawnee	177,559	$ 188,841,943	$ 1,063.54	1.01	178,589	6.02%
Mitchell	5,590	$ 5,890,080	$ 1,053.68	1.00	5,570	0.19%
McPherson	30,064	$ 31,098,702	$ 1,034.42	0.98	29,410	0.99%
Stevens	4,984	$ 5,024,971	$ 1,008.22	0.95	4,752	0.16%
Haskell	3,599	$ 3,612,176	$ 1,003.66	0.95	3,416	0.12%
Douglas	120,920	$ 115,681,784	$ 956.68	0.90	109,401	3.69%
Lyon	32,266	$ 30,478,016	$ 944.59	0.89	28,823	0.97%
Barber	4,083	$ 3,753,840	$ 919.38	0.87	3,550	0.12%
Gray	5,652	$ 5,105,504	$ 903.31	0.85	4,828	0.16%
Cloud	8,833	$ 7,955,792	$ 900.69	0.85	7,524	0.25%
Neosho	15,637	$ 14,075,846	$ 900.16	0.85	13,312	0.45%
Clay	7,990	$ 7,169,584	$ 897.32	0.85	6,780	0.23%
Sheridan	2,427	$ 2,170,135	$ 894.16	0.85	2,052	0.07%
Marshall	9,852	$ 8,708,033	$ 883.88	0.84	8,235	0.28%
Nemaha	10,054	$ 8,876,271	$ 882.86	0.83	8,394	0.28%

Table 2
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2026

County	Adjusted Population CY 2025	FY 2026 State Sales Tax Collections	FY 2026 Sales per Capita	FY 2026 Pull Factor	FY 2026 Trade Area Capture	FY 2026 Percent of Market Share
Allen	12,302	$ 10,814,409	$ 879.08	0.83	10,227	0.34%
Riley	72,598	$ 63,408,394	$ 873.42	0.83	59,966	2.02%
Trego	2,740	$ 2,378,936	$ 868.22	0.82	2,250	0.08%
Franklin	26,299	$ 22,580,443	$ 858.60	0.81	21,354	0.72%
Logan	2,661	$ 2,267,533	$ 852.14	0.81	2,144	0.07%
Crawford	39,008	$ 32,241,333	$ 826.53	0.78	30,491	1.03%
Hamilton	2,500	$ 2,048,519	$ 819.41	0.77	1,937	0.07%
Grant	7,028	$ 5,723,664	$ 814.41	0.77	5,413	0.18%
Russell	6,581	$ 5,333,852	$ 810.49	0.77	5,044	0.17%
Stanton	1,986	$ 1,577,879	$ 794.50	0.75	1,492	0.05%
Montgomery	30,177	$ 23,737,141	$ 786.60	0.74	22,448	0.76%
Rooks	4,545	$ 3,566,119	$ 784.62	0.74	3,373	0.11%
Comanche	1,673	$ 1,297,740	$ 775.70	0.73	1,227	0.04%
Ellsworth	5,351	$ 4,111,911	$ 768.44	0.73	3,889	0.13%
Edwards	2,640	$ 2,013,869	$ 762.83	0.72	1,905	0.06%
Rice	9,266	$ 6,886,843	$ 743.24	0.70	6,513	0.22%
Phillips	4,728	$ 3,507,287	$ 741.81	0.70	3,317	0.11%
Greeley	1,182	$ 871,919	$ 737.66	0.70	825	0.03%
Norton	4,607	$ 3,393,761	$ 736.65	0.70	3,210	0.11%
Brown	9,104	$ 6,702,562	$ 736.22	0.70	6,339	0.21%
Republic	4,640	$ 3,411,857	$ 735.31	0.70	3,227	0.11%
Miami	36,240	$ 26,437,840	$ 729.52	0.69	25,002	0.84%
Butler	68,133	$ 49,656,666	$ 728.82	0.69	46,961	1.58%
Clark	1,900	$ 1,380,605	$ 726.63	0.69	1,306	0.04%
Harvey	33,580	$ 24,272,803	$ 722.84	0.68	22,955	0.77%
Geary	36,338	$ 26,039,401	$ 716.59	0.68	24,626	0.83%
Wichita	2,031	$ 1,453,784	$ 715.80	0.68	1,375	0.05%
Dickinson	18,637	$ 13,125,066	$ 704.25	0.67	12,412	0.42%
Cowley	33,545	$ 23,372,365	$ 696.75	0.66	22,103	0.75%
Kingman	7,029	$ 4,850,910	$ 690.13	0.65	4,588	0.15%
Harper	5,370	$ 3,684,252	$ 686.08	0.65	3,484	0.12%
Wallace	1,441	$ 987,175	$ 685.06	0.65	934	0.03%
Bourbon	14,319	$ 9,734,082	$ 679.80	0.64	9,206	0.31%
Graham	2,371	$ 1,588,655	$ 670.04	0.63	1,502	0.05%
Pawnee	5,460	$ 3,620,832	$ 663.16	0.63	3,424	0.12%

Table 2
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2026

County	Adjusted Population CY 2025	FY 2026 State Sales Tax Collections	FY 2026 Sales per Capita	FY 2026 Pull Factor	FY 2026 Trade Area Capture	FY 2026 Percent of Market Share
Labette	19,475	$ 12,850,939	$ 659.87	0.62	12,153	0.41%
Meade	3,852	$ 2,541,304	$ 659.74	0.62	2,403	0.08%
Rush	2,845	$ 1,874,223	$ 658.78	0.62	1,772	0.06%
Smith	3,566	$ 2,347,411	$ 658.28	0.62	2,220	0.07%
Anderson	8,018	$ 5,217,296	$ 650.70	0.62	4,934	0.17%
Osborne	3,285	$ 2,128,387	$ 647.91	0.61	2,013	0.07%
Hodgeman	1,619	$ 1,042,277	$ 643.78	0.61	986	0.03%
Morris	5,348	$ 3,423,239	$ 640.10	0.61	3,237	0.11%
Lane	1,508	$ 961,432	$ 637.55	0.60	909	0.03%
Stafford	4,005	$ 2,503,071	$ 624.99	0.59	2,367	0.08%
Elk	2,458	$ 1,526,494	$ 621.03	0.59	1,444	0.05%
Atchison	16,172	$ 9,980,209	$ 617.13	0.58	9,438	0.32%
Marion	11,634	$ 7,141,129	$ 613.82	0.58	6,753	0.23%
Chase	2,572	$ 1,572,472	$ 611.38	0.58	1,487	0.05%
Kiowa	2,432	$ 1,457,985	$ 599.50	0.57	1,379	0.05%
Sumner	22,312	$ 13,212,019	$ 592.15	0.56	12,495	0.42%
Rawlins	2,431	$ 1,421,605	$ 584.78	0.55	1,344	0.05%
Jackson	13,438	$ 7,839,498	$ 583.38	0.55	7,414	0.25%
Linn	9,950	$ 5,799,997	$ 582.91	0.55	5,485	0.18%
Leavenworth	80,631	$ 45,165,739	$ 560.15	0.53	42,714	1.44%
Decatur	2,716	$ 1,440,904	$ 530.52	0.50	1,363	0.05%
Washington	5,533	$ 2,924,165	$ 528.50	0.50	2,765	0.09%
Morton	2,470	$ 1,292,949	$ 523.46	0.50	1,223	0.04%
Wilson	8,299	$ 4,314,150	$ 519.84	0.49	4,080	0.14%
Kearny	3,888	$ 2,008,008	$ 516.46	0.49	1,899	0.06%
Cheyenne	2,604	$ 1,325,642	$ 509.08	0.48	1,254	0.04%
Greenwood	5,826	$ 2,811,127	$ 482.51	0.46	2,659	0.09%
Woodson	3,118	$ 1,479,658	$ 474.55	0.45	1,399	0.05%
Doniphan	7,594	$ 3,504,928	$ 461.54	0.44	3,315	0.11%
Wabaunsee	7,018	$ 3,228,109	$ 459.98	0.44	3,053	0.10%
Jefferson	18,296	$ 8,216,715	$ 449.10	0.42	7,771	0.26%
Chautauqua	3,321	$ 1,472,179	$ 443.29	0.42	1,392	0.05%
Lincoln	2,861	$ 1,248,054	$ 436.23	0.41	1,180	0.04%
Cherokee	19,105	$ 8,278,517	$ 433.32	0.41	7,829	0.26%
Osage	15,693	$ 6,427,227	$ 409.56	0.39	6,078	0.20%

Table 2
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2026

County	Adjusted Population CY 2025	FY 2026 State Sales Tax Collections	FY 2026 Sales per Capita	FY 2026 Pull Factor	FY 2026 Trade Area Capture	FY 2026 Percent of Market Share
Ottawa	5,744	$ 2,281,480	$ 397.19	0.38	2,158	0.07%
Jewell	2,830	$ 946,749	$ 334.54	0.32	895	0.03%

Table 3
Percent Change in Pull Factor, Trade Area Capture and Market Share
Fiscal Year 2025 to 2026

County	FY 2026 Pull Factor	FY 2025 Pull Factor	Percent Change	FY 2026 Trade Area Capture	FY 2025 Trade Area Capture	Percent Change	FY 2026 Percent of Market Share	FY 2025 Percent of Market Share	Percent Change
Allen	0.83	0.90	-7.6%	10,227	11,182	-8.5%	0.34%	0.38%	-8.76%
Anderson	0.62	0.63	-3.1%	4,934	5,020	-1.7%	0.17%	0.17%	-1.96%
Atchison	0.58	0.57	3.1%	9,438	9,200	2.6%	0.32%	0.31%	2.34%
Barber	0.87	1.03	-15.7%	3,550	4,196	-15.4%	0.12%	0.14%	-15.60%
Barton	1.05	1.10	-4.8%	25,988	27,351	-5.0%	0.88%	0.92%	-5.21%
Bourbon	0.64	0.71	-9.4%	9,206	10,239	-10.1%	0.31%	0.35%	-10.31%
Brown	0.70	0.71	-2.5%	6,339	6,526	-2.9%	0.21%	0.22%	-3.10%
Butler	0.69	0.72	-3.8%	46,961	48,343	-2.9%	1.58%	1.63%	-3.10%
Chase	0.58	0.60	-3.6%	1,487	1,503	-1.1%	0.05%	0.05%	-1.33%
Chautauqua	0.42	0.44	-4.0%	1,392	1,459	-4.6%	0.05%	0.05%	-4.79%
Cherokee	0.41	0.41	0.0%	7,829	7,840	-0.1%	0.26%	0.27%	-0.38%
Cheyenne	0.48	0.53	-8.3%	1,254	1,390	-9.8%	0.04%	0.05%	-10.02%
Clark	0.69	0.87	-20.8%	1,306	1,626	-19.7%	0.04%	0.05%	-19.90%
Clay	0.85	0.79	7.0%	6,780	6,322	7.2%	0.23%	0.21%	6.99%
Cloud	0.85	0.90	-5.1%	7,524	7,825	-3.9%	0.25%	0.26%	-4.09%
Coffey	1.13	1.05	6.8%	9,526	8,743	9.0%	0.32%	0.30%	8.69%
Comanche	0.73	0.77	-5.1%	1,227	1,310	-6.3%	0.04%	0.04%	-6.51%
Cowley	0.66	0.63	3.9%	22,103	21,122	4.6%	0.75%	0.71%	4.39%
Crawford	0.78	0.76	2.9%	30,491	29,562	3.1%	1.03%	1.00%	2.89%
Decatur	0.50	0.54	-7.4%	1,363	1,472	-7.4%	0.05%	0.05%	-7.65%
Dickinson	0.67	0.68	-2.2%	12,412	12,685	-2.1%	0.42%	0.43%	-2.39%
Doniphan	0.44	0.52	-16.2%	3,315	3,944	-16.0%	0.11%	0.13%	-16.16%
Douglas	0.90	0.90	0.1%	109,401	110,281	-0.8%	3.69%	3.73%	-1.04%
Edwards	0.72	0.74	-2.6%	1,905	2,022	-5.8%	0.06%	0.07%	-6.05%
Elk	0.59	0.71	-17.0%	1,444	1,723	-16.2%	0.05%	0.06%	-16.43%
Ellis	1.40	1.38	1.7%	40,644	39,887	1.9%	1.37%	1.35%	1.65%
Ellsworth	0.73	0.63	15.5%	3,889	3,411	14.0%	0.13%	0.12%	13.74%
Finney	1.39	1.34	3.0%	51,956	51,575	0.7%	1.75%	1.74%	0.49%
Ford	1.07	1.09	-2.0%	36,476	37,309	-2.2%	1.23%	1.26%	-2.47%
Franklin	0.81	0.79	2.7%	21,354	20,772	2.8%	0.72%	0.70%	2.55%
Geary	0.68	0.70	-2.8%	24,626	24,726	-0.4%	0.83%	0.84%	-0.65%
Gove	1.16	1.13	2.5%	3,044	2,999	1.5%	0.10%	0.10%	1.24%
Graham	0.63	0.68	-6.2%	1,502	1,602	-6.2%	0.05%	0.05%	-6.44%
Grant	0.77	0.75	3.3%	5,413	5,294	2.2%	0.18%	0.18%	2.00%
Gray	0.85	0.96	-11.1%	4,828	5,504	-12.3%	0.16%	0.19%	-12.49%
Greeley	0.70	0.72	-2.9%	825	828	-0.4%	0.03%	0.03%	-0.65%
Greenwood	0.46	0.54	-15.2%	2,659	3,158	-15.8%	0.09%	0.11%	-16.03%
Hamilton	0.77	0.71	9.4%	1,937	1,762	10.0%	0.07%	0.06%	9.70%
Harper	0.65	0.70	-7.5%	3,484	3,797	-8.2%	0.12%	0.13%	-8.45%
Harvey	0.68	0.66	3.0%	22,955	22,318	2.9%	0.77%	0.75%	2.60%
Haskell	0.95	1.01	-6.4%	3,416	3,640	-6.2%	0.12%	0.12%	-6.39%
Hodgeman	0.61	0.52	16.5%	986	874	12.7%	0.03%	0.03%	12.44%
Jackson	0.55	0.53	4.2%	7,414	7,161	3.5%	0.25%	0.24%	3.28%
Jefferson	0.42	0.41	3.8%	7,771	7,500	3.6%	0.26%	0.25%	3.36%
Jewell	0.32	0.32	-0.1%	895	918	-2.4%	0.03%	0.03%	-2.68%
Johnson	1.25	1.22	2.6%	794,704	769,157	3.3%	26.80%	26.00%	3.07%
Kearny	0.49	0.50	-2.4%	1,899	1,906	-0.4%	0.06%	0.06%	-0.60%
Kingman	0.65	0.76	-13.7%	4,588	5,256	-12.7%	0.15%	0.18%	-12.93%
Kiowa	0.57	0.57	-0.7%	1,379	1,390	-0.8%	0.05%	0.05%	-1.08%
Labette	0.62	0.80	-21.7%	12,153	15,528	-21.7%	0.41%	0.52%	-21.92%
Lane	0.60	0.63	-4.0%	909	931	-2.3%	0.03%	0.03%	-2.56%
Leavenworth	0.53	0.52	1.3%	42,714	42,091	1.5%	1.44%	1.42%	1.23%
Lincoln	0.41	0.43	-3.4%	1,180	1,251	-5.6%	0.04%	0.04%	-5.71%
Linn	0.55	0.54	2.4%	5,485	5,296	3.6%	0.18%	0.18%	3.33%
Logan	0.81	0.80	0.7%	2,144	2,155	-0.5%	0.07%	0.07%	-0.73%
Lyon	0.89	0.88	1.8%	28,823	28,544	1.0%	0.97%	0.96%	0.73%
Marion	0.58	0.54	8.1%	6,753	6,269	7.7%	0.23%	0.21%	7.46%
Marshall	0.84	0.81	3.6%	8,235	8,032	2.5%	0.28%	0.27%	2.28%
McPherson	0.98	0.98	0.1%	29,410	29,651	-0.8%	0.99%	1.00%	-1.05%
Meade	0.62	0.71	-12.3%	2,403	2,769	-13.2%	0.08%	0.09%	-13.43%
Miami	0.69	0.65	6.3%	25,002	23,184	7.8%	0.84%	0.78%	7.58%
Mitchell	1.00	1.01	-1.4%	5,570	5,867	-5.1%	0.19%	0.20%	-5.29%
Montgomery	0.74	0.76	-2.1%	22,448	23,153	-3.0%	0.76%	0.78%	-3.28%
Morris	0.61	0.60	1.6%	3,237	3,146	2.9%	0.11%	0.11%	2.65%
Morton	0.50	0.50	-1.7%	1,223	1,252	-2.3%	0.04%	0.04%	-2.56%

Table 3
Percent Change in Pull Factor, Trade Area Capture and Market Share
Fiscal Year 2025 to 2026

County	FY 2026 Pull Factor	FY 2025 Pull Factor	Percent Change	FY 2026 Trade Area Capture	FY 2025 Trade Area Capture	Percent Change	FY 2026 Percent of Market Share	FY 2025 Percent of Market Share	Percent Change
Nemaha	0.83	0.83	1.1%	8,394	8,313	1.0%	0.28%	0.28%	0.73%
Neosho	0.85	0.86	-1.3%	13,312	13,411	-0.7%	0.45%	0.45%	-0.98%
Ness	1.17	1.03	13.4%	3,071	2,708	13.4%	0.10%	0.09%	13.16%
Norton	0.70	0.71	-1.4%	3,210	3,277	-2.1%	0.11%	0.11%	-2.31%
Osage	0.39	0.37	5.3%	6,078	5,787	5.0%	0.20%	0.20%	4.77%
Osborne	0.61	0.58	5.5%	2,013	1,947	3.4%	0.07%	0.07%	3.11%
Ottawa	0.38	0.31	22.9%	2,158	1,789	20.6%	0.07%	0.06%	20.29%
Pawnee	0.63	0.68	-8.1%	3,424	3,745	-8.6%	0.12%	0.13%	-8.79%
Phillips	0.70	0.72	-2.1%	3,317	3,392	-2.2%	0.11%	0.11%	-2.44%
Pottawatomie	1.29	1.29	0.1%	34,971	34,536	1.3%	1.18%	1.17%	1.01%
Pratt	1.23	1.17	4.6%	11,194	10,726	4.4%	0.38%	0.36%	4.11%
Rawlins	0.55	0.61	-9.9%	1,344	1,492	-9.9%	0.05%	0.05%	-10.12%
Reno	1.07	1.03	3.9%	63,922	61,370	4.2%	2.16%	2.07%	3.91%
Republic	0.70	0.72	-3.2%	3,227	3,313	-2.6%	0.11%	0.11%	-2.85%
Rice	0.70	0.66	7.2%	6,513	6,085	7.0%	0.22%	0.21%	6.78%
Riley	0.83	0.79	5.0%	59,966	57,051	5.1%	2.02%	1.93%	4.85%
Rooks	0.74	0.75	-1.7%	3,373	3,491	-3.4%	0.11%	0.12%	-3.62%
Rush	0.62	0.59	4.9%	1,772	1,669	6.2%	0.06%	0.06%	5.92%
Russell	0.77	0.87	-11.4%	5,044	5,730	-12.0%	0.17%	0.19%	-12.18%
Saline	1.40	1.35	3.6%	74,505	72,017	3.5%	2.51%	2.43%	3.20%
Scott	1.06	1.05	1.0%	5,105	5,157	-1.0%	0.17%	0.17%	-1.26%
Sedgwick	1.18	1.12	4.8%	633,136	601,409	5.3%	21.35%	20.33%	5.02%
Seward	1.04	1.07	-2.6%	21,896	22,695	-3.5%	0.74%	0.77%	-3.76%
Shawnee	1.01	1.02	-1.5%	178,589	180,634	-1.1%	6.02%	6.11%	-1.37%
Sheridan	0.85	0.88	-4.1%	2,052	2,113	-2.9%	0.07%	0.07%	-3.12%
Sherman	1.26	1.12	12.3%	7,278	6,516	11.7%	0.25%	0.22%	11.42%
Smith	0.62	0.66	-5.4%	2,220	2,330	-4.7%	0.07%	0.08%	-4.93%
Stafford	0.59	0.62	-4.3%	2,367	2,409	-1.7%	0.08%	0.08%	-1.99%
Stanton	0.75	0.62	21.1%	1,492	1,285	16.1%	0.05%	0.04%	15.84%
Stevens	0.95	0.82	16.6%	4,752	4,116	15.5%	0.16%	0.14%	15.17%
Sumner	0.56	0.56	-0.5%	12,495	12,568	-0.6%	0.42%	0.42%	-0.82%
Thomas	1.48	1.46	1.6%	11,438	11,374	0.6%	0.39%	0.38%	0.31%
Trego	0.82	0.99	-17.2%	2,250	2,752	-18.2%	0.08%	0.09%	-18.45%
Wabaunsee	0.44	0.42	2.9%	3,053	3,006	1.6%	0.10%	0.10%	1.32%
Wallace	0.65	0.86	-24.9%	934	1,269	-26.4%	0.03%	0.04%	-26.63%
Washington	0.50	0.51	-1.4%	2,765	2,824	-2.1%	0.09%	0.10%	-2.33%
Wichita	0.68	0.72	-5.6%	1,375	1,485	-7.4%	0.05%	0.05%	-7.67%
Wilson	0.49	0.57	-13.9%	4,080	4,797	-15.0%	0.14%	0.16%	-15.16%
Woodson	0.45	0.48	-6.8%	1,399	1,499	-6.6%	0.05%	0.05%	-6.86%
Wyandotte	1.01	0.98	2.7%	172,378	166,663	3.4%	5.81%	5.63%	3.18%

Kansas Counties
Fiscal Year 2026 Sales Tax Pull Factor

