

Office of Financial Management  
 109 SW 9<sup>th</sup> Street  
 PO Box 3506  
 Topeka KS 66601-3506  
 Mark A. Burghart, Secretary



Phone: 785-296-3081  
 Fax: 785-296-7928  
[www.ksrevenue.org](http://www.ksrevenue.org)  
 Laura Kelly, Governor

**COMPARATIVE STATEMENT OF TAXES AND FEES RECEIVED  
 DURING FISCAL YEAR 2024  
 January 2024**

The sources of taxes and fees received by the Department of Revenue and deposited with the State Treasurer during Fiscal Year 2024 are summarized below and their distribution to funds shown on following pages.

A comparison of these taxes and fees received during the same period Fiscal Year 2023 is also shown on the attached page.

**RECEIPTS RECEIVED AND DEPOSITED**

Month	FY 2023	FY 2024	Increase	Decrease	Percent
July	\$ 845,814,617	\$ 1,043,378,899	\$ 197,564,283	\$ 0	23.36
August	962,679,392	964,955,392	2,276,000	0	.24
September	1,264,925,181	1,330,572,723	65,647,542	0	5.19
October	1,104,326,119	1,104,664,669	338,580	0	.03
November	940,195,066	972,115,759	31,920,693	0	3.40
December	1,303,935,567	1,273,063,192	0	30,872,374	2.37
January	1,385,804,699	1,285,744,290		100,060,409	7.22

**CUMULATIVE RECEIPTS RECEIVED AND DEPOSITED**

Month	FY 2023	FY 2024	Increase	Decrease	Percent
July	\$ 845,814,617	\$ 1,043,378,899	\$ 197,564,283	\$ 0	23.36
August	1,808,494,009	2,008,334,291	199,840,282	0	11.05
September	3,073,419,190	3,338,907,014	265,487,824	0	8.64
October	4,177,745,309	4,443,571,714	265,826,404	0	6.36
November	5,117,940,375	5,415,687,472	297,747,097	0	5.82
December	6,421,875,942	6,688,750,665	266,874,722	0	4.16
January	7,807,680,641	7,974,494,955	166,814,314	0	2.14

*Mark A. Burghart*

Mark A. Burghart  
 Secretary of Revenue

**KANSAS DEPARTMENT OF REVENUE**  
**Distribution of Taxes and Fees by fund collected during Fiscal Year 2024**

<b>Fund</b>	<b>January, 2024</b>	<b>FYTD 2024</b>
State General Fund	\$ 936,814,916	\$ 5,567,332,626
State Highway Fund	114,846,857	734,830,031
Div. Of Vehicle Operating Fund	68,011	520,101
City & County Fund: Highway Fund	11,246,417	89,934,089
City & County Fund: Sales Tax Fund	121,023,678	797,213,471
City & County Fund: Compensating Tax	36,957,235	207,518,079
City & County Fund: Transient Guest Fund	3,765,392	37,596,554
City & County Fund: Alcoholic Liquor Fund	3,964,747	25,338,980
City & County Fund: Rental Vehicle Fund	488,391	3,576,417
City & County Fund: Drug Tax Fund	24,547	257,337
City & County Fund: Mineral Production Fund	260,274	1,776,987
City & County Fund: Vehicle License Fee Fund	188,300	200,725
Community Alcoholic Intoxication Program Fund	442,606	3,104,476
Alcohol Producer Incentive Fund	0	0
Skill Program Repayment	0	0
State Charitable Gaming Regulation Fund	34,471	179,218
Waste Tire Management Fund	149,552	554,535
KCC Assmt Conservation	525,825	4,551,320
Dry Cleaning Tax Funds	63,185	445,401
Sand Royalty Fund	2,625	52,763
Arkansas River Gaging Fund	35,364	71,566
Car Line Tax Fund	0	0
City Bond Finance Fund	2,181,316	47,246,582
Various Bond Funds	(1,000)	104,542
Protested Mtr Carrier Taxes Fund	0	0
Petroleum Inspec. Fee	13,727	83,832
Environmental Assurance	893,100	13,344,415
Public Water Supply Fee Fund	8,520	131,624
State Water Plan Fund	258,080	5,132,094
911 Prepaid Wireless Fee	183,972	1,289,662
Cigarette & Tobacco Product Reg.	24,365	163,667
Electronic Databases Fee Fund	1,949,249	18,113,158
Publications Fee Fund	4,968	42,286
Special Training Fund	29,750	53,155
Recovery Fund/Enf. Actions	55,708	763,860
Alcoholic Treatment Fund	155,847	1,023,343
KS Highway Patrol Motor Vehicle Fund	214,757	1,623,265
DOC Community Corrections Supervision Fund	10,000	91,900
State Vehicle Safety Fund	195,775	1,716,262
State Motorcycle Safety Fund	6,614	63,836
Photo Fee Fund	364,615	3,260,572
Dinstinctive License Plate Fund	0	0
Royalty License Plate Fund	60,728	1,585,643
Park Fee Fund	51,932	1,648,403
Commercial Vehicle Admin System Fund	57,211	162,907
Commercial DL Drive Test Fee Fund	11,170	41,171
DUI-IID Designation Fund	2,830	27,131
Dealer & Manufacturer Fee Fund	(124,979)	380,941
Juvenile Detention Fac. Forensic Lab/Mtrls. DUI Equiv Fnds	95,718	850,313
Nonjudicial Salary Adjustment Fund	0	0
Highway Patrol & Truck Driver Training Funds	5,325	47,014
VIPS/CAMA	184,333	1,392,726
Sales State Fair	49,840	379,274
Rental Vehicle Adm Fee	9,986	224,155
Div of Vehicles Modernization Fund	0	0
Digital Imaging Program Fund of Dept of Admin	0	0
Criminal Justice Information System Line Fund	0	0
ABC Modernization Fund	4,340	31,930
KHP Staffing & Training Fund	202,633	3,382,772
Law Enforcement Training Center Fund	126,627	2,114,614
Taxpayer Refund Funds	47,554,842	392,923,229
<b>Total Funds Distributed</b>	<b>\$ 1,285,744,290</b>	<b>\$ 7,974,494,955</b>

**KANSAS DEPARTMENT OF REVENUE**

Schedule I  
January, 2024

**Statement of Taxes and Fees Received and Deposited with the State Treasurer  
In January, 2024 Compared With January, 2023**

DIVISION OF TAXATION	January 2023	January 2024	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Corporate Income Tax	\$ 10,276,213	\$ 11,560,062	\$ 1,283,849	\$ 0	n/a	12.49 (I)
Corporate Estimated Tax	157,895,914	84,717,780	0	73,178,134	n/a	46.35 (D)
Franchise Tax	0	(857)	0	857	n/a	100.00 (D)
Individual Income Tax	12,843,318	17,301,552	4,458,234	0	n/a	34.71 (I)
Individual Estimated Tax	154,154,428	112,413,651	0	41,740,777	n/a	27.08 (D)
Withholding Tax	358,994,204	384,041,794	25,047,590	0	n/a	6.98 (I)
Inheritance Tax	0	0	0	0	n/a	0 ( )
Estate Tax	0	0	0	0	n/a	0 ( )
Privilege Tax	219,302	180,597	0	38,706	n/a	17.65 (D)
Privilege Estimated Tax	1,481,526	1,091,012	0	390,514	n/a	26.36 (D)
Sales Tax	331,862,022	308,855,741	0	23,006,281	n/a	6.93 (D)
Co.-Ci. Sales Tax	119,117,733	121,023,678	1,905,945	0	n/a	1.60 (I)
Consumers' Comp. Use Tax	22,479,643	22,974,898	495,254	0	n/a	2.20 (I)
Co.-Ci. Consumers' Comp. Use Tax	7,552,884	7,764,630	211,746	0	n/a	2.80 (I)
Retailers' Comp. Tax	81,831,116	85,039,052	3,207,936	0	n/a	3.92 (I)
Co.-Ci. Retailer Comp Tax	27,538,113	29,192,605	1,654,492	0	n/a	6.01 (I)
Motor Fuel Taxes	38,228,837	34,407,835	0	3,821,001	n/a	10.00 (D)
Motor Fuel Trip Permits	22,855	17,131	0	5,724	n/a	25.04 (D)
Transient Guest Tax	3,638,711	3,863,250	224,538	0	n/a	6.17 (I)
Liquor Enforcement Tax	9,560,482	9,055,155	0	505,327	n/a	5.29 (D)
Liquor Retail Excise Tax	5,353,507	5,706,021	352,514	0	n/a	6.58 (I)
Marijuana Tax	200	19,350	19,150	0	n/a	9,574.85 (I)
Controlled Substance Tax	4,731	13,380	8,649	0	n/a	182.83 (I)
Bingo Tax	17,340	34,246	16,906	0	n/a	97.50 (I)
Motor Vehicle Rental Excise Tax	421,722	488,391	66,669	0	n/a	15.81 (I)
Cigarette Tax	5,619,124	6,311,893	692,769	0	n/a	12.33 (I)
Electronic Cigarette Tax	371,247	410,468	39,221	0	n/a	10.56 (I)
Tobacco Products Tax	825,667	829,687	4,020	0	n/a	0.49 (I)
Waste Tire Excise Tax	197,551	149,582	0	47,969	n/a	24.28 (D)
Oil Mineral Tax	3,438,978	3,229,089	0	209,889	n/a	6.10 (D)
Gas Mineral Tax	1,690,541	489,286	0	1,201,255	n/a	71.06 (D)
KCC Oil Assessment Conservation	328,520	319,113	0	9,407	n/a	2.86 (D)
KCC Gas Assessment Conservation	233,575	206,713	0	26,863	n/a	11.50 (D)
Dry Cleaning Enviromental Tax	52,328	62,516	10,188	0	n/a	19.47 (I)
Dry Cleaning Solvent Tax	473	669	196	0	n/a	41.44 (I)
Gas & Oil Royalty	13,055	6,836	0	6,219	n/a	47.63 (D)
Sand Royalty	11,533	2,625	0	8,909	n/a	77.24 (D)
Car Line Tax	0	0	0	0	n/a	0 ( )
City Bond Finance	2,220,020	2,181,316	0	38,704	n/a	1.74 (D)
Bonds, Licenses and Fees	5,114,926	4,025,050	0	1,089,876	n/a	21.31 (D)
<b>TOTAL - Division of Taxation</b>	<b>\$ 1,363,612,338</b>	<b>\$ 1,257,985,793</b>	<b>\$ 39,699,866</b>	<b>\$ 145,326,411</b>	<b>n/a</b>	<b>n/a</b>
Net Decrease January, 2024 Under January, 2023	n/a	n/a	n/a	n/a	(\$ 105,626,544)	7.75 (D)

	January 2023	January 2024	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
DIVISION OF PROPERTY VALUATION						
Motor Carrier Tax	\$ 0	\$ 0	\$ 0	\$ 0	n/a	- - ( )
TOTAL - Division of Property Valuation	\$ 0	\$ 0	\$ 0	\$ 0	n/a	n/a

Net Increase January, 2024 Over January, 2023 n/a n/a n/a n/a \$ 0 #DIV/0! ( )

	January 2023	January 2024	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
DIVISION OF VEHICLES						
Title & Registration Fees (Co. Treas.)	\$ 9,406,595	\$ 5,167,724	\$ 0	\$ 4,238,871	n/a	45.06 (D)
Title & Registration Fees(Repossessed Title)	\$ 104	0	0	104	n/a	100.00 (D)
Title & Registration Fees	\$ 214,739	214,757	19	0	n/a	0.01 (I)
Title & Registration Fees VIPS/CAMA	\$ 184,587	184,333	0	254	n/a	0.14 (D)
Title & Registration Fees (Dir. Mail)	\$ 61,420	62,975	1,555	0	n/a	2.53 (I)
Vehicle Modernization	\$ 588,667	389,167	0	199,500	n/a	33.89 (D)
KHP Staffing & Training	\$ 305,325	202,633	0	102,693	n/a	33.63 (D)
Law Enforcement Staffing & Training	\$ 190,870	126,627	0	64,243	n/a	33.66 (D)
Distinctive License Plate	\$ 0	0	0	0	n/a	0 ( )
Royalty License Plate	\$ 65,455	60,728	0	4,727	n/a	7.22 (D)
Vehicle Park Fee	\$ 68,802	51,932	0	16,870	n/a	24.52 (D)
Mtr. Carrier Insp. & Reg. Fees	\$ 48,722	41,398	0	7,324	n/a	15.03 (D)
Apportioned Registration Fees	\$ 4,976,691	15,203,375	10,226,685	0	n/a	205.49 (I)
Commercial Vehicle Fees	\$ 1,539,526	1,516,113	0	23,412	n/a	1.52 (D)
Full-Privilege License Fees	\$ 44,917	63,321	18,404	0	n/a	40.97 (I)
Veh Fee Direct Mail Registration	\$ 0	0	0	0	n/a	0 ( )
Dealer Fines	\$ 0	0	0	0	n/a	0 ( )
Dealer License Fees	\$ 202,377	206,299	3,921	0	n/a	1.94 (I)
Driver License Fees	\$ 1,459,908	1,294,695	0	165,213	n/a	11.32 (D)
Services (Record copies, etc.)	\$ 105,296	79,318	0	25,977	n/a	24.67 (D)
DOT Special Vehicle Permit Fees	\$ 449,365	469,595	20,230	0	n/a	4.50 (I)
TOTAL - Division of Vehicles	\$ 19,913,364	\$ 25,334,989	\$ 10,270,814	\$ 4,849,188	n/a	n/a

Net Increase January, 2024 Over January, 2023 n/a n/a n/a n/a \$ 5,421,626 27.23 (I)

	January 2023	January 2024	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
DIV OF ALCOHOLIC BEVERAGE CONTRL						
Gallonaage Tax (Cereal Malt Beverage)	\$ 4,711	\$ 6,105	\$ 1,394	\$ 0	n/a	29.60 (I)
Gallonaage Tax (Wines & Beer)	\$ 835,681	882,498	46,818	0	n/a	5.60 (I)
Gallonaage Tax (Alcohol & Spirits)	\$ 1,089,872	1,077,682	0	12,189	n/a	1.12 (D)
Gallonaage Tax (Farm Winery)	\$ 4,864	3,771	0	1,093	n/a	22.47 (D)
Gallonaage Tax (Micro-brewery)	\$ 18,964	18,143	0	822	n/a	4.33 (D)
Gallonaage Tax (Micro-distillery)	\$ 1,205	1,009	0	196	n/a	16.27 (D)
Total Gallonaage Tax	\$ 1,955,296	\$ 1,989,208	\$ 48,212	\$ 14,299	n/a	n/a
Label Registration Fees	25,225	36,125	10,900	0	n/a	43.21 (I)
License, Permit & Reg. Fees	41,672	38,554	0	3,118	n/a	7.48 (D)
Club/Drink License Fees	214,730	324,945	110,215	0	n/a	51.33 (I)
C.M.B. License Fees	28,325	19,500	0	8,825	n/a	31.16 (D)
Fines	13,750	15,175	1,425	0	n/a	10.36 (I)
TOTAL - Division of A.B.C.	\$ 2,278,998	\$ 2,423,507	\$ 170,752	\$ 26,242	n/a	n/a

Net Increase January, 2024 Over January, 2023 n/a n/a n/a n/a \$ 144,510 6.34 (I)

TOTAL DEPARTMENT OF REVENUE \$ 1,385,804,699 \$ 1,285,744,290 \$ 50,141,432 \$ 150,201,841 n/a n/a

Net Decrease January, 2024 Under January, 2023 n/a n/a n/a n/a (\$ 100,060,409) 7.22 (D)

**KANSAS DEPARTMENT OF REVENUE**

Schedule II  
January, 2024

**Statement of Taxes and Fees Received and Deposited with the State Treasurer  
In Fiscal Year 2024 Compared With Fiscal Year 2023**

DIVISION OF TAXATION	Fiscal Year 2023	Fiscal Year 2024	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Corporate Income Tax	\$ 87,527,554	\$ 137,261,761	\$ 49,734,206	\$ 0	n/a	56.82 (I)
Corporate Estimated Tax	644,147,460	644,397,019	249,558	0	n/a	0.04 (I)
Franchise Tax	2,139	0	0	2,139	n/a	100.00 (D)
Individual Income Tax	206,134,304	178,507,489	0	27,626,815	n/a	13.40 (D)
Individual Estimated Tax	378,092,507	260,902,532	0	117,189,975	n/a	31.00 (D)
Withholding Tax	2,214,453,947	2,372,653,889	158,199,942	0	n/a	7.14 (I)
Inheritance Tax	0	0	0	0	n/a	0 ( )
Estate Tax	0	0	0	0	n/a	0 ( )
Privilege Tax	1,538,997	1,898,395	359,398	0	n/a	23.35 (I)
Privilege Estimated Tax	26,689,898	21,034,619	0	5,655,279	n/a	21.19 (D)
Sales Tax	1,988,369,756	1,976,774,150	0	11,595,606	n/a	0.58 (D)
Co.-Ci. Sales Tax	723,411,542	797,213,471	73,801,929	0	n/a	10.20 (I)
Consumers' Comp. Use Tax	143,761,162	154,463,764	10,702,602	0	n/a	7.44 (I)
Co.-Ci. Consumers' Comp. Use Tax	47,192,490	52,711,465	5,518,975	0	n/a	11.69 (I)
Retailers' Comp. Tax	430,845,440	476,847,752	46,002,312	0	n/a	10.68 (I)
Co.-Ci. Retailer Comp Tax	144,697,685	154,806,615	10,108,929	0	n/a	6.99 (I)
Motor Fuel Taxes	277,469,647	270,464,401	0	7,005,247	n/a	2.52 (D)
Motor Fuel Trip Permits	209,751	164,399	0	45,352	n/a	21.62 (D)
Transient Guest Tax	35,549,751	38,411,412	2,861,662	0	n/a	8.05 (I)
Liquor Enforcement Tax	51,006,388	51,024,771	18,383	0	n/a	0.04 (I)
Liquor Retail Excise Tax	34,582,646	36,265,611	1,682,965	0	n/a	4.87 (I)
Marijuana Tax	52,113	218,942	166,829	0	n/a	320.13 (I)
Controlled Substance Tax	100,060	155,951	55,892	0	n/a	55.86 (I)
Bingo Tax	161,436	176,287	14,852	0	n/a	9.20 (I)
Motor Vehicle Rental Excise Tax	3,320,182	3,576,417	256,235	0	n/a	7.72 (I)
Cigarette Tax	61,040,707	56,999,732	0	4,040,975	n/a	6.62 (D)
Electronic Cigarette Tax	2,229,729	2,532,315	302,585	0	n/a	13.57 (I)
Tobacco Products Tax	6,106,312	6,265,840	159,528	0	n/a	2.61 (I)
Waste Tire Excise Tax	558,650	554,997	0	3,653	n/a	0.65 (D)
Oil Mineral Tax	31,035,699	22,705,579	0	8,330,121	n/a	26.84 (D)
Gas Mineral Tax	19,734,076	2,735,766	0	16,998,311	n/a	86.14 (D)
KCC Oil Assessment Conservation	2,480,554	2,852,756	372,203	0	n/a	15.00 (I)
KCC Gas Assessment Conservation	1,848,969	1,698,563	0	150,406	n/a	8.13 (D)
Dry Cleaning Enviromental Tax	321,904	443,079	121,174	0	n/a	37.64 (I)
Dry Cleaning Solvent Tax	4,814	2,322	0	2,493	n/a	51.77 (D)
Gas & Oil Royalty	97,222	44,414	0	52,808	n/a	54.32 (D)
Sand Royalty	103,260	52,763	0	50,498	n/a	48.90 (D)
Car Line Tax	0	0	0	0	n/a	0 ( )
City Bond Finance	45,183,528	47,246,582	2,063,055	0	n/a	4.57 (I)
Bonds, Licenses and Fees	37,261,839	40,356,407	3,094,568	0	n/a	8.30 (I)
<b>TOTAL - Division of Taxation</b>	<b>\$ 7,647,324,122</b>	<b>\$ 7,814,422,229</b>	<b>\$ 365,847,783</b>	<b>\$ 198,749,677</b>	n/a	n/a
Net Increase Fiscal Yr 2024 Over Fiscal Yr 2023	n/a	n/a	n/a	n/a	\$ 167,098,106	2.19 (I)

DIVISION OF PROPERTY VALUATION	Fiscal Year 2023	Fiscal Year 2024	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Motor Carrier Tax	\$ 2,750	\$ 0	\$ 0	\$ 2,750	n/a	100.00 (D)
TOTAL - Division of Property Valuation	\$ 2,750	\$ 0	\$ 0	\$ 2,750	n/a	n/a

Net Decrease Fiscal Yr 2024 Under Fiscal Yr 2023 n/a n/a n/a n/a (\$ 2,750) 100.00 (D)

DIVISION OF VEHICLES	Fiscal Year 2023	Fiscal Year 2024	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Title & Registration Fees (Co. Treas.)	\$ 62,924,074	\$ 58,966,909	\$ 0	\$ 3,957,165	n/a	6.29 (D)
Title & Registration Fees(Repossessed Title)	1,032	88	0	944	n/a	91.47 (D)
Title & Registration Fees	1,612,257	1,623,265	11,009	0	n/a	0.68 (I)
Title & Registration Fees VIPS/CAMA	1,384,945	1,392,726	7,781	0	n/a	0.56 (I)
Title & Registration Fees (Dir. Mail)	453,352	471,789	18,437	0	n/a	4.07 (I)
Vehicle Modernization	6,989,566	6,800,824	0	188,743	n/a	2.70 (D)
KHP Staffing & Training	3,482,708	3,382,772	0	99,937	n/a	2.87 (D)
Law Enforcement Staffing & Training	2,176,690	2,114,614	0	62,076	n/a	2.85 (D)
Distinctive License Plate	0	0	0	0	n/a	0 ( )
Royalty License Plate	1,464,244	1,585,643	121,399	0	n/a	8.29 (I)
Vehicle Park Fee	1,621,357	1,648,403	27,046	0	n/a	1.67 (I)
Mtr. Carrier Insp. & Reg. Fees	476,914	398,946	0	77,968	n/a	16.35 (D)
Apportioned Registration Fees	34,122,012	38,441,439	4,319,427	0	n/a	12.66 (I)
Commercial Vehicle Fees	7,146,898	7,051,970	0	94,928	n/a	1.33 (D)
Full-Privilege License Fees	564,462	581,666	17,204	0	n/a	3.05 (I)
Veh Fee Direct Mail Registration	0	0	0	0	n/a	0 ( )
Dealer Fines	5,861	590	0	5,271	n/a	89.93 (D)
Dealer License Fees	1,878,400	1,879,431	1,032	0	n/a	0.05 (I)
Driver License Fees	11,532,729	11,240,968	0	291,761	n/a	2.53 (D)
Services (Record copies, etc.)	767,114	625,323	0	141,791	n/a	18.48 (D)
DOT Special Vehicle Permit Fees	3,737,585	3,671,010	0	66,575	n/a	1.78 (D)
TOTAL - Division of Vehicles	\$ 142,342,200	\$ 141,878,376	\$ 4,523,334	\$ 4,987,158	n/a	n/a

Net Decrease Fiscal Yr 2024 Under Fiscal Yr 2023 n/a n/a n/a n/a (\$ 463,824) 0.33 (D)

DIV OF ALCOHOLIC BEVERAGE CONTRL	Fiscal Year 2023	Fiscal Year 2024	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Gallonaage Tax (Cereal Malt Beverage)	\$ 50,975	\$ 53,128	\$ 2,153	\$ 0	n/a	4.22 (I)
Gallonaage Tax (Wines & Beer)	6,813,554	6,487,960	0	325,594	n/a	4.78 (D)
Gallonaage Tax (Alcohol & Spirits)	8,440,311	8,356,097	0	84,214	n/a	1.00 (D)
Gallonaage Tax (Farm Winery)	20,362	23,018	2,657	0	n/a	13.05 (I)
Gallonaage Tax (Micro-brewery)	112,228	116,664	4,437	0	n/a	3.95 (I)
Gallonaage Tax (Micro-distillery)	21,541	10,789	0	10,751	n/a	49.91 (D)
Total Gallonaage Tax	\$ 15,458,970	\$ 15,047,656	\$ 9,246	\$ 420,560	n/a	n/a
Label Registration Fees	442,825	522,275	79,450	0	n/a	17.94 (I)
License, Permit & Reg. Fees	411,054	259,180	0	151,874	n/a	36.95 (D)
Club/Drink License Fees	1,528,815	2,152,580	623,765	0	n/a	40.80 (I)
C.M.B. License Fees	64,450	54,475	0	9,975	n/a	15.48 (D)
Fines	105,455	158,184	52,729	0	n/a	50.00 (I)
TOTAL - Division of A.B.C.	\$ 18,011,569	\$ 18,194,350	\$ 765,190	\$ 582,409	n/a	n/a

Net Increase Fiscal Yr 2024 Over Fiscal Yr 2023 n/a n/a n/a n/a \$ 182,781 1.01 (I)

TOTAL DEPARTMENT OF REVENUE \$ 7,807,680,641 \$ 7,974,494,955 \$ 371,136,307 \$ 204,321,993 n/a n/a

Net Increase Fiscal Yr 2024 Over Fiscal Yr 2023 n/a n/a n/a n/a \$ 166,814,314 2.14 (I)

**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF TAXATION  
Collection of Monthly Taxes and Fees**

Schedule III, Page 1  
January, 2024

INCOME TAXES	Receipts	Refunds	Distribution of Taxes and Fees		
			State General Fund	State Highway Fund	Skill Program Repayment
Corporate Income Tax	\$ 11,560,062	\$ 6,491,550	\$ 5,068,512	\$ 0	\$ 0
Corporate Estimated Tax	84,717,780	0	84,717,780	0	0
Franchise Tax	(857)	0	(857)	0	0
* Individual Income Tax	17,301,552	35,623,940	(18,322,389)	0	0
Individual Estimated Tax	112,413,651	0	112,413,651	0	0
Withholding Tax	384,041,794	2,280,217	381,761,577	0	0
Inheritance Tax	0	0	0	0	0
Estate Tax	0	0	0	0	0
Privilege Tax	180,597	577	180,020	0	0
Privilege Estimated Tax	1,091,012	0	1,091,012	0	0
<b>Total Income Taxes</b>	<b>\$ 611,305,590</b>	<b>\$ 44,396,285</b>	<b>\$ 566,909,305</b>	<b>\$ 0</b>	<b>\$ 0</b>

  

SALES TAX AND USE TAXES	Receipts	Refunds	State General	State Highway	County, City
			Fund	Fund	Clearing Fund
Sales Tax	\$ 308,786,978	\$ 1,314,243	\$ 255,202,370	\$ 52,270,365	\$ 0
Sales Tax - KC Intermodal Facility District	8,855	0	0	8,855	0
Sales Tax - State Fair	59,907	0	0	10,184	49,723
County, City Sales Tax	114,742,825	0	0	0	114,742,825
County, City Sales Tax - Storm Mgt. & Flood Control	1,226,414	0	0	0	1,226,414
County, City Sales Tax - Johnson Co. Research Triangle	1,532,994	0	0	0	1,532,994
County, City Sales Tax - Community Development District	2,509,100	0	0	0	2,509,100
County, City Sales Tax - Transportation Development District	1,012,344	0	0	0	1,012,344
Cons. Compensating UseTax	22,974,898	463,434	18,684,515	3,826,948	0
Cons. Compensating Tax - State Fair	0	0	0	0	0
County, City Cons. Comp. Tax	7,564,231	0	0	0	7,564,231
County, City Cons. Comp. Tax - Storm Mgt. & Flood Control	89,067	0	0	0	89,067
County, City Cons. Comp. Tax - Johnson Co. Research Triangle	111,332	0	0	0	111,332
Retailer Compensating Tax	85,038,911	156,908	70,452,062	14,429,941	0
Retailer Compensating Tax - State Fair	141	0	0	24	117
County, City Retailer Comp Tax	28,338,276	0	0	0	28,338,276
County, City Retailer Comp Tax - Storm Mgt. & Flood Control	379,705	0	0	0	379,705
County, City Retailer Comp Tax - Johnson Co. Research Triangle	474,624	0	0	0	474,624
<b>Total Sales and Use Taxes</b>	<b>\$ 574,850,602</b>	<b>\$ 1,934,586</b>	<b>\$ 344,338,947</b>	<b>\$ 70,546,317</b>	<b>\$ 158,030,752</b>

- \* \$1,828,122 - Homestead Property Tax Relief paid from the Income Tax Refund Fund for the month.
- \* \$19,882- Transferred from SGF for Non-Game Wildlife Improvement Fund as a reduction of receipts .
- \* \$31,479 - Transferred from SGF for Kansas Military Emergency Relief Fund as a reduction of receipts.
- \* \$18,074 - Transferred from SGF for Kansas Creative Arts Industries as a reduction of receipts.
- \* \$20,054 - Transferred from SGF for Kansas Hometown Heroes Fund as a reduction of receipts.
- \* \$37,884 - Transferred from SGF for Kansas Breast Cancer Research Fund as a reduction of receipts.
- \* \$86,786 - Transferred from SGF for Meals on Wheel Check-off Fund as a reduction of receipts.
- \* \$68,359 - Transferred from SGF for Local Scholl Districts as a reduction of receipts .

**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF TAXATION  
Collection of Monthly Taxes and Fees**

Schedule III, Page 2  
January, 2024

<b>MOTOR FUEL TAXES</b>	Receipts Received	Refunds	Distribution of Taxes		
			State Highway Fund	City, County Highway Fund	Alcohol Producer Incentive Fund
Motor Fuel Tax, Regular E-85 (17¢)	\$ 25,798,998 70,585	\$ 161,395 0	\$ 17,015,677 46,847	\$ 8,621,926 23,738	\$ 0 0
Subtotal	\$ 25,869,583	\$ 161,395	\$ 17,062,524	\$ 8,645,664	\$ 0
M. C. Station Permits	17,131	0	11,370	5,761	0
Subtotal	\$ 17,131	\$ 0	\$ 11,370	\$ 5,761	\$ 0
Special Fuel Tax	\$ 8,537,537	\$ 821,950	\$ 5,120,835	\$ 2,594,752	\$ 0
Interstate M.F. User Tax	0	0	0	0	0
M. F. Tax, L. P.	715	0	474	240	0
Subtotal	\$ 8,538,252	\$ 821,950	\$ 5,121,309	\$ 2,594,992	\$ 0
Total Motor Fuel Taxes	\$ 34,424,966	\$ 983,345	\$ 22,195,203	\$ 11,246,417	\$ 0



**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF TAXATION  
Collection of Monthly Taxes and Fees**

Schedule III, Page 3  
January, 2024

VARIOUS TAXES	Receipts		Distribution of Taxes and Fees		
	Received	Refunds	State General Fund	Other Fund Amount	Other Fund
Transient Guest Tax	\$ 3,863,250	\$ 21,012	\$ 76,845	\$ 3,765,392	County, City Transient Guest
Liquor Enforcement Tax	9,055,155	4,159	9,050,996	0	n/a
Liquor Retail Excise Tax	5,706,021	42,097	1,415,981	283,196	Comm. Alcoholic Intoc. Program
Liquor Retail Excise Tax	0	0	0	3,964,747	Local Alcoholic Liquor
Marijuana Tax	19,350	0	4,837	14,512	County Drug Tax
Controlled Substance Tax	13,380	0	3,345	10,035	County Drug Tax
Liquor Retail Excise Tax	0	0	0	0	
Bingo Hard Cards (Call Bingo)	123	0	0	123	State Charitable Gaming Regulation
Bingo Instant / Bingo Faces (Card Distributor)	34,122	0	0	34,122	State Charitable Gaming Regulation
Cigarette Tax	6,311,893	137,158	6,174,735	0	n/a
Electronic Cigarette Tax	410,468	0	410,468	0	n/a
Tobacco Products Tax	829,687	0	829,687	0	n/a
Waste Tire Excise Tax	149,582	30	0	149,552	Waste Tire Management Fund
Motor Vehicle Rental Excise Tax	488,391	0	0	488,391	Vehicle Rental Fund
Oil Mineral Tax	3,229,089	0	3,003,053	226,036	Spec. Co. Mineral Prod. Tax
Gas Mineral Tax	489,286	175	454,873	34,238	Spec. Co. Mineral Prod. Tax
Oil Assessment Conservation	319,113	0	0	319,113	KCC Oil Assmt. Conservation
Gas Assessment Conservation	206,713	0	0	206,713	KCC Gas Assmt. Conservation
Dry Cleaning Enviromental Tax	62,516	0	0	62,516	Dry Cleaning Enviromental Tax
Dry Cleaning Solvent Tax	669	0	0	669	Dry Cleaning Solvent Tax
Gas, and Oil Royalty	6,836	0	(28,528)	35,364	Arkansas River Gaging Fund
Sand Royalty	2,625	0	0	2,625	Sand Royalty
Car Line Tax	0	0	0	0	Car Line Tax
City Bond Finance	2,181,316	0	0	2,181,316	City Bond Finance
<b>Total Various Taxes</b>	<b>\$ 33,379,585</b>	<b>\$ 204,632</b>	<b>\$ 21,396,292</b>	<b>\$ 11,778,661</b>	

**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF TAXATION  
Collection of Monthly Taxes and Fees**

Schedule III, Page 4  
January, 2024

<b>BONDS, LICENSES &amp; FEES</b>	Receipts		Distribution of Taxes and Fees			
	Received	Refunds	State General Fund	State Highway Fund	Bond Fund	Other Fund
Various Bonds	\$ 9,000	\$ 10,000	\$ 0	\$ 0	(\$ 1,000)	n/a
Bingo License/Registration/Fines	100	0	0	0	0	100 State Charitable Gaming Reg
Raffle Registration Fee	125	0	0	0	0	125 State Charitable Gaming Reg
Liquified Petroleum License Fee	510,599	0	510,599	0	0	0 n/a
ABC License/Registration/Fines	4,340	0	0	0	0	4,340 ABC Modernization Fund
Liquid Fuel Carrier License Fee	890	0	890	0	0	0 n/a
Gas Refund Permit Fee	42	0	42	0	0	0 n/a
Petroleum Inspection Fee	13,727	0	0	0	0	13,727 Petroleum Inspec. Fee
Oil Inspection Fee	60,716	0	60,716	0	0	0 n/a
Aboveground Petroleum Storage Fee	17,912	0	0	0	0	17,912 Environmental Assur. / Above
Underground Petroleum Storage Fee	875,188	0	0	0	0	875,188 Environmental Assur. / Below
Petroleum Storage Fee	0	0	0	0	0	0 UST Redevelopment
Petroleum Storage Fee	0	0	0	0	0	0 Environmental Stewardship
Public Water Supply Fee	8,520	0	0	0	0	8,520 Public Water Supply
Water Protection Fee	144,667	0	0	0	0	144,667 State Water Plan
Clean Drinking Water Fee	119,031	0	0	5,618	0	113,413 State Water Plan
IFTA Decal Fee	12,182	385	11,797	0	0	0 n/a
9-1-1 Prepaid Wireless Fee	183,972	0	0	0	0	183,972 911 Prepaid Wireless
Non-Resident Contractor	0	0	0	0	0	0 n/a
Cigarette & Tobacco Product Reg./Fee	24,365	0	0	0	0	24,365 Cig. & Tob. Prod. Reg.
Electronic Databases Fee	1,949,249	0	0	0	0	1,949,249 Electronic Databases Fee
Publications Fee	4,968	0	0	0	0	4,968 Publications Fee
Special Training Fee	29,750	0	0	0	0	29,750 Special Training
Recovery/Enforcement Fees	55,708	0	0	0	0	55,708 Recovery Fund/Enf Actions
Services/Fees (copies, etc)	0	0	0	0	0	0 n/a
<b>Total Bonds, License and Fees</b>	<b>\$ 4,025,050</b>	<b>\$ 10,385</b>	<b>\$ 584,044</b>	<b>\$ 5,618</b>	<b>\$ 3,425,003</b>	

**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF PROPERTY VALUATION  
Collection of Monthly Taxes and Fees**

Schedule III, Page 5  
January, 2024

<b>MOTOR CARRIER TAXES</b>	Receipts Received	Refunds	Distribution of Taxes and Fees			
			State General Fund	Protested Fund	Alcoholic Intox. Program	Alcoholic Treatment
Motor Carrier Taxes (Personal Property)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Motor Carrier Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**DIVISION OF ALCOHOLIC BEVERAGE CONTROL  
Collection of Monthly Taxes and Fees**

<b>ABC TAXES &amp; FEES</b>	Receipts Received	Refunds	State General Fund	Protested Fund	Alcoholic Intox. Program	Alcoholic Treatment
Gallonage Tax - Cereal Malt Beverage	\$ 6,105	\$ 0	\$ 6,105	\$ 0	\$ 0	0
Gallonage Tax - Wines and Beer	882,498	0	882,498	0	0	0
Gallonage Tax - Alcohol and Spirits	1,077,682	0	969,914	0	107,768	0
Gallonage Tax - Farm Winery	3,771	0	3,771	0	0	0
Gallonage Tax - Micro-brewery	18,143	0	18,143	0	0	0
Gallonage Tax - Micro-distillery	1,009	0	908	0	101	0
Subtotal Gallonage Taxes	\$ 1,989,208	\$ 0	\$ 1,881,339	\$ 0	\$ 107,869	0
Label Fees	\$ 36,125	\$ 3,850	\$ 32,275	\$ 0	\$ 0	0
License, Permit & Reg. Fees	38,554	4,780	33,774	0	0	0
Club/Drink License Fees	324,945	13,250	155,848	0	0	155,847
C. M. B. Retail Stamps	19,500	0	19,500	0	0	0
Fines	15,175	500	14,675	0	0	0
Total A.B.C. Taxes & Fees	\$ 2,423,507	\$ 22,380	\$ 2,137,411	\$ 0	\$ 107,869	155,847

**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF VEHICLES**

**Collection of Monthly Taxes and Fees**

Schedule III, Page 6

January, 2024

DIV OF VEHICLE FEES	Receipts		Distribution of Taxes and Fees				
	Received	Refunds	State Highway Fund	State Safety Fund	Motorcycle Safety Fund	Other Fund Amount	Other Fund
Title & Reg. Fees (Co.Treas.)	\$ 5,167,724	\$ 187	\$ 5,167,537	\$ 0	\$ 0	\$ 0	n/a
Title & Reg. Fees	214,757	0	0	0	0	214,757	KS Hwy Patrol Motor Vehicle
Title & Reg. Fees	184,333	0	0	0	0	184,333	VIPS/CAMA Tech Hardware
Title & Reg. Fees	0	0	0	0	0	0	Repossessed Title Fee
Title & Reg. Fees (Direct Mail)	62,975	0	62,975	0	0	0	n/a
Veh. Modernization Surcharge	389,167	0	389,167	0	0	0	Div of Vehicles Modernization Fd
Veh. Modernization Surcharge	0	0	0	0	0	0	Digital Imaging Program Fund
Veh. Modernization Surcharge	0	0	0	0	0	0	Criminal Justice Info System Line Fd
Motor Carrier Insp. & Reg. Fees	41,398	0	41,398	0	0	0	n/a
Apportioned Registration Fees	15,203,375	0	15,203,375	0	0	0	n/a
Veh. Dealers & Mfr. Fee	(124,979)	0	0	0	0	(124,979)	Veh. Dealers & Mfr. Fee
Co. Treas. Veh Lic. Fee	188,300	0	0	0	0	188,300	Co. Treas. Veh Lic. Fee
Veh Fee Direct Mail Registration	0	0	0	0	0	0	Div. of Vehicle Operating
Dealer License Fees	206,299	762	205,537	0	0	0	n/a
KHP Staffing & Training Surcharge	202,633	0	0	0	0	202,633	KHP Staffing & Training Fund
Law Enforcemnt Trainng Ctr Surcharge	126,627	0	0	0	0	126,627	Law Enforcement Training Fund
Distinctive License Plate	0	0	0	0	0	0	Distinctive License Plate
Royalty License Plate	60,728	0	0	0	0	60,728	Royalty License Plate
Vehicle Park Fee	51,932	0	0	0	0	51,932	Park Fee
Commercial Vehicle Fee	1,448,916	0	0	0	0	1,448,916	State General
Commercial Vehicle Fee	57,211	0	0	0	0	57,211	Comm Veh Admin System
Rental Vehicle Fee	9,986	0	0	0	0	9,986	Rental Vehicle Adm Fee
DOT Special Vehicle Permit License	469,595	0	469,595	0	0	0	n/a
Services/Fees (Record copies, etc.)	79,318	0	0	0	0	1,308	KS Hwy Patrol Training Center
Services/Fees (Record copies, etc.)	0	0	0	0	0	68,011	Div. of Vehicle Operating
Services/Fees (Record copies, etc.)	0	0	0	0	0	10,000	Community Correction Spvsn
Subtotal	\$ 24,040,295	\$ 949	\$ 21,539,585	\$ 0	\$ 0	\$ 2,499,761	
<b>DRIVER LICENSE FEES</b>							
Operator - Class C	\$ 482,729	\$ 21	\$ 301,692	\$ 181,016	\$ 0	\$ 0	n/a
Motorcycle - Class M	33,117	51	19,839	6,613	6,614	0	n/a
Chauffeur - Class A,B	7,811	0	6,249	1,562	0	0	n/a
Commercial Truck Driver Training	4,017	0	0	0	0	4,017	Truck Driver Training
Commercial Truck Driver Lic.	32,924	0	26,339	6,585	0	0	n/a
Commercial DL Drive Test Fee	11,170	0	0	0	0	11,170	Comm DL Drive Test Fee Fd
Photo Fee	364,615	0	0	0	0	364,615	Photo Fee
Ignition Interlock Designation Fee	2,830	0	0	0	0	2,830	DUI-IID Designation Fund
Miscellaneous Additional Fees	208,224	2,209	206,015	0	0	0	n/a
Reinstatement Fees	147,259	0	0	0	0	51,540	Alcohol Intox. Program
Reinstatement Fees	0	0	0	0	0	29,452	Forensic Laboratory/Materials
Reinstatement Fees	0	0	0	0	0	29,452	DUI Equipment
Reinstatement Fees	0	0	0	0	0	36,815	Juvenile Detention Facility
Reinstatement Fees	0	0	0	0	0	0	Div. of Vehicle Operating
Reinstatement Fees	0	0	0	0	0	0	Nonjudicial Salary Adjustment
Subtotal	\$ 1,294,695	\$ 2,281	\$ 560,134	\$ 195,775	\$ 6,614	\$ 529,890	
Dealer Fines	0	0	0	0	0	0	0
Total Division of Vehicles	\$ 25,334,989	\$ 3,230	\$ 22,099,719	\$ 195,775	\$ 6,614	\$ 3,029,652	

**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF TAXATION**  
**Fiscal Year 2024 Cumulative Taxes and Fees**

Schedule IV, Page 1  
 January, 2024

INCOME TAXES	Receipts	Refunds	Distribution of Taxes and Fees		
			State General Fund	State Highway Fund	Skill Program Repayment
Corporate Income Tax	\$ 137,261,761	\$ 31,730,058	\$ 105,531,703	\$ 0	0
Corporate Estimated Tax	644,397,019	0	644,397,019	0	0
Franchise Tax	0	0	0	0	0
* Individual Income Tax	178,507,489	319,364,418	(140,856,929)	0	0
Individual Estimated Tax	260,902,532	0	260,902,532	0	0
Withholding Tax	2,372,653,889	25,439,850	2,347,214,039	0	0
Inheritance Tax	0	0	0	0	0
Estate Tax	0	0	0	0	0
Privilege Tax	1,898,395	1,189,607	708,788	0	0
Privilege Estimated Tax	21,034,619	0	21,034,619	0	0
<b>Total Income Taxes</b>	<b>\$ 3,616,655,704</b>	<b>\$ 377,723,933</b>	<b>\$ 3,238,931,771</b>	<b>\$ 0</b>	<b>0</b>

  

SALES TAX AND USE TAXES	Receipts	Refunds	State General	State Highway	County, City
			Fund	Fund	Clearing Fund
Sales Tax	\$ 1,976,243,346	\$ 4,805,623	\$ 1,636,293,310	\$ 335,144,413	\$ 0
Sales Tax - KC Intermodal Facility District	91,929	0	0	91,929	0
Sales Tax - State Fair	438,875	0	0	74,608	364,267
County, City Sales Tax	752,783,150	0	0	0	752,783,150
County, City Sales Tax - Storm Mgt. & Flood Control	8,758,886	0	0	0	8,758,886
County, City Sales Tax - Johnson Co. Research Triangle	10,948,446	0	0	0	10,948,446
County, City Sales Tax - Community Development District	17,684,248	0	0	0	17,684,248
County, City Sales Tax - Transportation Development District	7,038,740	0	0	0	7,038,740
Cons. Compensating UseTax	154,463,718	1,890,580	126,635,705	25,937,433	0
Cons. Compensating Tax - State Fair	45	0	0	8	37
County, City Cons. Comp. Tax	51,145,783	0	0	0	51,145,783
County, City Cons. Comp. Tax - Storm Mgt. & Flood Control	695,864	0	0	0	695,864
County, City Cons. Comp. Tax - Johnson Co. Research Triangle	869,818	0	0	0	869,818
Retailer Compensating Tax	476,829,718	2,583,389	393,624,452	80,621,876	0
Retailer Compensating Tax - State Fair	18,035	0	0	3,066	14,969
County, City Retailer Comp Tax	149,565,251	0	0	0	149,565,251
County, City Retailer Comp Tax - Storm Mgt. & Flood Control	2,329,514	0	0	0	2,329,514
County, City Retailer Comp Tax - Johnson Co. Research Triangle	2,911,850	0	0	0	2,911,850
<b>Total Sales and Use Taxes</b>	<b>\$ 3,612,817,217</b>	<b>\$ 9,279,592</b>	<b>\$ 2,156,553,467</b>	<b>\$ 441,873,333</b>	<b>\$ 1,005,110,824</b>

- \* \$7,618,729 - Homestead Property Tax Relief paid from the Income Tax Refund Fund YTD.
- \* \$71,882 - Transferred from SGF for Non-Game Wildlife Improvement Fund as a reduction of receipts YTD.
- \* \$31,479 - Transferred from SGF for Kansas Military Emergency Relief Fund YTD
- \* \$18,074 - Transferred from SGF for Kansas Creative Arts Industries YTD
- \* \$20,054 - Transferred from SGF for Kansas Hometown Heroes Fund YTD
- \* \$37,884 - Transferred from SGF for Kansas Breast Cancer Research Fund YTD
- \* \$86,786 - Transferred from SGF for Meals on Wheel Check-off Fund YTD
- \* \$68,359 - Transferred from SGF for Local Scholl Districts YTD

**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF TAXATION  
Fiscal Year 2024 Cumulative Taxes and Fees**

Schedule IV, Page 2  
January, 2024

<b>MOTOR FUEL TAXES</b>	Receipts Received	Refunds	Distribution of Taxes		
			State Highway Fund	City, County Highway Fund	Alcohol Producer Incentive Fund
Motor Fuel Tax, Regular E-85 (17¢)	\$ 194,261,041 588,462	\$ 716,188 0	\$ 128,455,719 390,562	\$ 65,089,134 197,900	0 0
Subtotal	\$ 194,849,503	\$ 716,188	\$ 128,846,281	\$ 65,287,034	0
M. C. Station Permits	164,399	0	109,112	55,287	0
Subtotal	\$ 164,399	\$ 0	\$ 109,112	\$ 55,287	0
Special Fuel Tax	\$ 70,019,948	\$ 2,490,404	\$ 44,819,359	\$ 22,710,186	0
Interstate M.F. User Tax	4,451,438	0	2,954,419	1,497,019	0
M. F. Tax, L. P.	1,143,512	0	758,949	384,563	0
Subtotal	\$ 75,614,898	\$ 2,490,404	\$ 48,532,727	\$ 24,591,768	0
Total Motor Fuel Taxes	\$ 270,628,800	\$ 3,206,592	\$ 177,488,120	\$ 89,934,089	0

# KANSAS DEPARTMENT OF REVENUE

## DIVISION OF TAXATION Fiscal Year 2024 Cumulative Taxes and Fees

Schedule IV, Page 3  
January, 2024

VARIOUS TAXES	Receipts		Distribution of Taxes and Fees		
	Received	Refunds	State General Fund	Other Fund Amount	Other Fund
Transient Guest Tax	\$ 38,411,412	\$ 47,581	\$ 767,277	\$ 37,596,554	County, City Transient Guest
Liquor Enforcement Tax	51,024,771	57,416	50,967,355	0	n/a
Liquor Retail Excise Tax	36,265,611	67,071	9,049,635	1,809,927	Comm. Alcoholic Intoc. Program
Liquor Retail Excise Tax	0	0	0	25,338,979	Local Alcoholic Liquor
Marijuana Tax	218,942	0	54,803	164,139	County Drug Tax
Controlled Substance Tax	155,951	31,687	31,066	93,198	County Drug Tax
Liquor Retail Excise Tax	0	0	0	0	
Bingo Hard Cards (Call Bingo)	1,521	0	0	1,521	State Charitable Gaming Regulation
Bingo Instant / Bingo Faces (Card Distributor)	174,767	0	0	174,767	State Charitable Gaming Regulation
Cigarette Tax	56,999,732	2,273,119	54,726,613	0	n/a
Electronic Cigarette Tax	2,532,315	67	2,532,247	0	n/a
Tobacco Products Tax	6,265,840	1,379	6,264,461	0	n/a
Waste Tire Excise Tax	554,997	462	0	554,535	Waste Tire Management Fund
Motor Vehicle Rental Excise Tax	3,576,417	0	0	3,576,417	Vehicle Rental Fund
Oil Mineral Tax	22,705,579	13,545	21,103,591	1,588,442	Spec. Co. Mineral Prod. Tax
Gas Mineral Tax	2,735,766	42,269	2,504,951	188,545	Spec. Co. Mineral Prod. Tax
Oil Assessment Conservation	2,852,756	0	0	2,852,756	KCC Oil Assmt. Conservation
Gas Assessment Conservation	1,698,563	0	0	1,698,563	KCC Gas Assmt. Conservation
Dry Cleaning Enviromental Tax	443,079	0	0	443,079	Dry Cleaning Enviromental Tax
Dry Cleaning Solvent Tax	2,322	0	0	2,322	Dry Cleaning Solvent Tax
Gas, and Oil Royalty	44,414	0	(27,152)	71,566	Arkansas River Gaging Fund
Sand Royalty	52,763	0	0	52,763	Sand Royalty
Car Line Tax	0	0	0	0	Car Line Tax
City Bond Finance	47,246,582	0	0	47,246,582	City Bond Finance
Total Various Taxes	\$ 273,964,101	\$ 2,534,598	\$ 147,974,848	\$ 123,454,655	

**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF TAXATION  
Fiscal Year 2024 Cumulative Taxes and Fees**

Schedule IV, Page 4  
January, 2024

<b>BONDS, LICENSES &amp; FEES</b>	Receipts		Distribution of Taxes and Fees			
	Received	Refunds	State General Fund	State Highway Fund	Bond Fund	Other Fund
Various Bonds	\$ 85,042	(\$ 19,500)	\$ 0	\$ 0	\$ 104,542	n/a
Bingo License/Registration/Fines	1,081	0	0	0	1,081	State Charitable Gaming Reg
Raffle Registration Fee	1,875	25	0	0	1,850	State Charitable Gaming Reg
Liquified Petroleum License Fee	510,599	0	510,599	0	0	n/a
ABC License/Registration/Fines	31,930	0	0	0	31,930	ABC Modernization Fund
Liquid Fuel Carrier License	6,215	100	6,115	0	0	n/a
Gas Refund Permit	774	0	774	0	0	n/a
Petroleum Inspection	83,832	0	0	0	83,832	Petroleum Inspec. Fee
Oil Inspection	440,399	0	440,399	0	0	n/a
Aboveground Petroleum Storage	298,010	0	0	0	298,010	Environmental Assur. / Above
Underground Petroleum Storage	10,176,164	0	0	0	10,176,164	Environmental Assur. / Below
Petroleum Storage Fee	0	0	0	0	0	UST Redevelopment
Petroleum Storage Fee	2,870,241	0	0	0	2,870,241	Environmental Stewardship
Public Water Supply Fee	131,624	0	0	0	131,624	Public Water Supply
Water Protection Fee	3,324,826	0	0	0	3,324,826	State Water Plan
Clean Drinking Water Fee	1,896,797	0	0	89,529	1,807,268	State Water Plan
IFTA Decals	71,210	884	70,326	0	0	n/a
9-1-1 Prepaid Wireless Fee	1,289,662	0	0	0	1,289,662	911 Prepaid Wireless
Non-Resident Contractor	0	0	0	0	0	n/a
Cigarette & Tobacco Product Reg./Fee	163,667	0	0	0	163,667	Cig. & Tob. Prod. Reg.
Electronic Databases Fee	18,113,158	0	0	0	18,113,158	Electronic Databases Fee
Publications Fee	42,286	0	0	0	42,286	Publications Fee
Special Training Fee	53,155	0	0	0	53,155	Special Training
Recovery/Enforcement Fees	763,860	0	0	0	763,860	Recovery Fund/Enf Actions
Services/Fees (copies, etc)	0	0	0	0	0	n/a
<b>Total Bonds, License &amp; Fees</b>	<b>\$ 40,356,407</b>	<b>(\$ 18,491)</b>	<b>\$ 1,028,214</b>	<b>\$ 89,529</b>	<b>\$ 39,257,155</b>	



**KANSAS DEPARTMENT OF REVENUE**

**DIVISION OF PROPERTY VALUATION  
Fiscal Year 2024 Cumulative Taxes and Fees**

Schedule IV, Page 5  
January, 2024

<b>MOTOR CARRIER TAXES</b>	Receipts Received	Refunds	Distribution of Taxes and Fees			
			State General Fund	Protested Fund	Alcoholic Intox. Program	Alcoholic Treatment
Motor Carrier Taxes (Personal Property)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Motor Carrier Taxes</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**DIVISION OF ALCOHOLIC BEVERAGE CONTROL  
Fiscal Year 2024 Cumulative Taxes and Fees**

<b>ABC TAXES &amp; FEES</b>	Receipts Received	Refunds	State General Fund	Protested Fund	Alcoholic Intox. Program	Alcoholic Treatment
Gallonge Tax - Cereal Malt Beverage	\$ 53,128	\$ 0	\$ 53,128	\$ 0	\$ 0	0
Gallonge Tax - Wines and Beer	6,487,960	0	6,487,960	0	0	0
Gallonge Tax - Alcohol and Spirits	8,356,097	0	7,520,487	0	835,610	0
Gallonge Tax - Farm Winery	23,018	0	23,018	0	0	0
Gallonge Tax - Micro-brewery	116,664	0	116,664	0	0	0
Gallonge Tax - Micro-distillery	10,789	0	9,710	0	1,079	0
<b>Subtotal Gallonge Taxes</b>	<b>\$ 15,047,656</b>	<b>\$ 0</b>	<b>\$ 14,210,967</b>	<b>\$ 0</b>	<b>\$ 836,689</b>	<b>0</b>
Label Fees	\$ 522,275	\$ 23,000	\$ 499,275	\$ 0	\$ 0	0
License, Permit & Reg. Fees	259,180	22,160	237,020	0	0	0
Club/Drink License Fees	2,152,580	105,890	1,023,345	0	0	1,023,345
C. M. B. Retail Stamps	54,475	0	54,475	0	0	0
Fines	158,184	3,850	154,334	0	0	0
<b>Total A.B.C. Taxes &amp; Fees</b>	<b>\$ 18,194,350</b>	<b>\$ 154,900</b>	<b>\$ 16,179,416</b>	<b>\$ 0</b>	<b>\$ 836,689</b>	<b>1,023,345</b>

**KANSAS DEPARTMENT OF REVENUE  
DIVISION OF VEHICLES**

**Fiscal Year 2024 Cumulative Taxes and Fees**

Schedule IV, Page 6

January, 2024

Distribution of Taxes and Fees

DIV OF VEHICLE FEES	Receipts		Distribution of Taxes and Fees				
	Received	Refunds	State Highway Fund	State Safety Fund	Motorcycle Safety Fund	Other Fund Amount	Other Fund
Title & Reg. Fees (Co.Treas.)	\$ 58,966,909	\$ 26,690	\$ 58,940,219	\$ 0	\$ 0	\$ 0	0 n/a
Title & Reg. Fees	1,623,265	0	0	0	0	1,623,265	KS Hwy Patrol Motor Vehicle
Title & Reg. Fees	1,392,726	0	0	0	0	1,392,726	VIPS/CAMA Tech Hardware
Title & Reg. Fees	88	0	0	0	0	88	Repossessed Title Fee
Title & Reg. Fees (Direct Mail)	471,789	0	471,789	0	0	0	n/a
Veh. Modernization Surcharge	6,800,824	0	6,800,824	0	0	0	Div of Vehicles Modernization Fd
Veh. Modernization Surcharge	0	0	0	0	0	0	Digital Imaging Program Fund
Veh. Modernization Surcharge	0	0	0	0	0	0	Criminal Justice Info System Line Fd
Motor Carrier Insp. & Reg. Fees	398,946	0	398,946	0	0	0	n/a
Apportioned Registration Fees	38,441,439	0	38,441,439	0	0	0	n/a
Veh. Dealers & Mfr. Fee	380,941	0	0	0	0	380,941	Veh. Dealers & Mfr. Fee
Veh Fee Direct Mail Registration	0	0	0	0	0	0	Div. of Vehicle Operating
Co. Treas. Veh Lic. Fee	200,725	0	0	0	0	200,725	Co. Treas. Veh Lic. Fee
Dealer License Fees	1,879,431	1,829	1,877,602	0	0	0	n/a
KHP Staffing & Training Surcharge	3,382,772	0	0	0	0	3,382,772	KHP Staffing & Training Fund
Law Enforcemnt Trainng Ctr Surcharge	2,114,614	0	0	0	0	2,114,614	Law Enforcement Training Fund
Distinctive License Plate	0	0	0	0	0	0	Distinctive License Plate
Royalty License Plate	1,585,643	0	0	0	0	1,585,643	Royalty License Plate
Vehicle Park Fee	1,648,403	0	0	0	0	1,648,403	Park Fee
Commercial Vehicle Fee	6,664,908	0	0	0	0	6,664,908	State General
Commercial Vehicle Fee	162,907	0	0	0	0	162,907	Comm Veh Admin System
Rental Vehicle Fee	224,155	0	0	0	0	224,155	Rental Vehicle Adm Fee
DOT Special Vehicle Permit License	3,671,010	0	3,671,010	0	0	0	n/a
Services/Fees (Record copies, etc.)	625,323	73	0	0	0	13,337	KS Hwy Patrol Training Ctr
Services/Fees (Record copies, etc.)	0	0	0	0	0	520,013	Div. of Vehicle Operating
Services/Fees (Record copies, etc.)	0	0	0	0	0	91,900	Community Correction Spvsn
Subtotal	\$ 130,636,818	\$ 28,593	\$ 110,601,829	\$ 0	\$ 0	\$ 20,006,396	

**DRIVER LICENSE FEES**

Operator - Class C	\$ 4,215,548	\$ 439	\$ 2,634,443	\$ 1,580,666	\$ 0	\$ 0	0 n/a
Motorcycle - Class M	319,913	739	191,504	63,835	63,835	0	n/a
Chauffeur - Class A,B	81,268	0	65,014	16,254	0	0	n/a
Commercial Truck Driver Training	33,677	0	0	0	0	33,677	Truck Driver Training
Commercial Truck Driver Lic.	277,546	0	222,037	55,509	0	0	n/a
Commercial DL Drive Test Fee	41,171	0	0	0	0	41,171	Comm DL Drive Test Fee Fd
Photo Fee	3,260,572	0	0	0	0	3,260,572	Photo Fee
Ignition Interlock Designation Fee	27,131	0	0	0	0	27,131	DUI-IID Designation Fund
Miscellaneous Additional Fees	1,675,969	12,334	1,663,635	0	0	0	n/a
Reinstatement Fees	1,308,174	0	0	0	0	457,861	Alcohol Intox. Program
Reinstatement Fees	0	0	0	0	0	261,635	Forensic Laboratory/Materials
Reinstatement Fees	0	0	0	0	0	261,635	DUI Equipment
Reinstatement Fees	0	0	0	0	0	327,044	Juvenile Detention Facility
Reinstatement Fees	0	0	0	0	0	0	Div. of Vehicle Operating
Reinstatement Fees	0	0	0	0	0	0	Nonjudicial Salary Adjustment
Subtotal	\$ 11,240,968	\$ 13,512	\$ 4,776,633	\$ 1,716,263	\$ 63,835	\$ 4,670,725	
Dealer Fines	590	0	590	0	0	0	
Total Division of Vehicles	\$ 141,878,376	\$ 42,105	\$ 115,379,052	\$ 1,716,263	\$ 63,835	\$ 24,677,121	