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Laura Kelly, Governor

**COMPARATIVE STATEMENT OF TAXES AND FEES RECEIVED  
DURING FISCAL YEAR 2026  
December 2025**

The sources of taxes and fees received by the Department of Revenue and deposited with the State Treasurer during Fiscal Year 2026 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 2025 is also shown on the attached page.

**RECEIPTS RECEIVED AND DEPOSITED**

| Month     | FY 2025          | FY 2026          | Increase      | Decrease      | Percent |
|-----------|------------------|------------------|---------------|---------------|---------|
| July      | \$ 1,028,445,976 | \$ 1,048,271,726 | \$ 19,825,751 | \$ 0          | 1.93    |
| August    | \$ 990,626,398   | \$ 1,045,512,653 | \$ 54,886,255 | \$ 0          | 5.54    |
| September | \$ 1,344,687,671 | \$ 1,349,935,526 | \$ 5,247,855  | \$ 0          | .39     |
| October   | \$ 1,066,678,669 | \$ 1,112,902,873 | \$ 46,224,204 | \$ 0          | 4.33    |
| November  | \$ 999,266,047   | \$ 1,042,858,269 | \$ 43,592,222 | \$ 0          | 4.36    |
| December  | \$ 1,353,772,944 | \$ 1,322,281,753 | \$ 0          | \$ 31,491,191 | 2.33    |

**CUMULATIVE RECEIPTS RECEIVED AND DEPOSITED**

| Month     | FY 2025          | FY 2026          | Increase       | Decrease | Percent |
|-----------|------------------|------------------|----------------|----------|---------|
| July      | \$ 1,028,445,976 | \$ 1,048,271,726 | \$ 19,825,751  | \$ 0     | 1.93    |
| August    | \$ 2,019,072,374 | \$ 2,093,784,379 | \$ 74,712,006  | \$ 0     | 3.70    |
| September | \$ 3,363,760,045 | \$ 3,443,719,905 | \$ 79,959,860  | \$ 0     | 2.38    |
| October   | \$ 4,430,438,713 | \$ 4,556,622,778 | \$ 126,184,064 | \$ 0     | 2.85    |
| November  | \$ 5,429,704,760 | \$ 5,599,481,047 | \$ 169,776,287 | \$ 0     | 3.13    |
| December  | \$ 6,783,477,704 | \$ 6,921,762,800 | \$ 138,285,096 | \$ 0     | 2.04    |

Mark A. Burghart  
Secretary of Revenue

**KANSAS DEPARTMENT OF REVENUE**  
**Distribution of Taxes and Fees by fund collected during Fiscal Year 2026**

| <b>Fund</b>   | <b>December 2025</b> | <b>FYTD 2026</b> |
|---|----------------------|------------------|
| State General Fund  | \$ 991,551,345       | \$ 4,752,565,803 |
| State Highway Fund  | 101,237,173          | 639,103,275      |
| Div. Of Vehicle Operating Fund                            | 80,889               | 505,920          |
| City & County Fund: Highway Fund                          | 13,275,850           | 81,519,374       |
| City & County Fund: Sales Tax Fund                        | 119,970,134          | 704,206,009      |
| City & County Fund: Compensating Tax                      | 34,558,114           | 200,366,611      |
| City & County Fund: Transient Guest Fund                  | 5,402,581            | 35,866,034       |
| City & County Fund: Alcoholic Liquor Fund                 | 3,846,646            | 21,725,687       |
| City & County Fund: Rental Vehicle Fund                   | 467,585              | 3,296,886        |
| City & County Fund: Drug Tax Fund                         | 15,807               | 133,485          |
| City & County Fund: Mineral Production Fund               | 162,101              | 1,160,614        |
| City & County Fund: Vehicle License Fee Fund              | 0                    | 4,200            |
| Blackout Plate  | 119,295              | 868,933          |
| Community Alcoholic Intoxication Program Fund             | 461,921              | 2,715,379        |
| Alcohol Producer Incentive Fund                           | 0                    | 0                |
| Job Creation Program Fund                                 | 0                    | 0                |
| State Charitable Gaming Regulation Fund                   | 23,530               | 159,888          |
| Waste Tire Management Fund                                | 43,623               | 401,616          |
| KCC Assmt Conservation                                    | 677,290              | 3,629,424        |
| Dry Cleaning Tax Funds                                    | 30,844               | 291,519          |
| Sand Royalty Fund   | 6,832                | 48,235           |
| Arkansas River Gaging Fund                                | 0                    | 31,277           |
| Car Line Tax Fund   | 0                    | 0                |
| City Bond Finance Fund                                    | 9,309,149            | 42,042,787       |
| Various Bond Funds  | 161                  | 157,664          |
| Protested Mtr Carrier Taxes Fund                          | 0                    | 0                |
| Petroleum Inspec. Fee                                     | 118,370              | 624,378          |
| Environmental Assurance                                   | 1,866,623            | 11,653,825       |
| Public Water Supply Fee Fund                              | 9,092                | 112,458          |
| State Water Plan Fund                                     | 467,864              | 4,772,728        |
| 911 Prepaid Wireless Fee                                  | 76,290               | 799,937          |
| Cigarette & Tobacco Product Reg.                          | 42,070               | 173,721          |
| Electronic Databases Fee Fund                             | 42,526               | 11,456,691       |
| Publications Fee Fund                                     | 6,223                | 35,298           |
| Special Training Fund                                     | 440                  | 51,425           |
| Recovery Fund/Enf. Actions                                | 297,011              | 2,007,990        |
| Alcoholic Treatment Fund                                  | 150,670              | 890,706          |
| KS Highway Patrol Motor Vehicle Fund                      | 232,592              | 1,493,485        |
| DOC Community Corrections Supervision Fund                | 3,515                | 3,515            |
| State Vehicle Safety Fund                                 | 258,028              | 1,537,600        |
| State Motorcycle Safety Fund                              | 8,535                | 52,735           |
| Photo Fee Fund  | 501,918              | 3,006,610        |
| Dinstinctive License Plate Fund                           | 0                    | 0                |
| Royalty License Plate Fund                                | 191,760              | 2,098,587        |
| Park Fee Fund   | 135,220              | 1,667,683        |
| Commercial Vehicle Admin System Fund                      | 14,736               | 91,579           |
| Commercial DL Drive Test Fee Fund                         | 10,362               | 48,206           |
| DUI-IID Designation Fund                                  | 5,340                | 26,420           |
| Dealer & Manufacturer Fee Fund                            | 263,342              | 514,983          |
| Juvenile Detention Fac, Forensic Lab/Mtrls, DUI Equip Fnd | 123,868              | 727,229          |
| Nonjudicial Salary Adjustment Fund                        | 0                    | 0                |
| Highway Patrol & Truck Driver Training Funds              | 7,180                | 38,157           |
| VIPS/CAMA   | 199,460              | 1,280,968        |
| Sales State Fair  | 25,136               | 377,071          |
| Rental Vehicle Adm Fee                                    | 7,929                | 167,650          |
| 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                                    | 4,740                | 28,050           |
| KHP Staffing & Training Fund                              | 305,983              | 3,309,389        |
| Law Enforcement Training Center Fund                      | 0                    | 0                |
| Taxpayer Refund Funds                                     | 35,664,063           | 381,913,104      |
| Total Funds Distributed                                   | \$ 1,322,281,753     | \$ 6,921,762,800 |

**KANSAS DEPARTMENT OF REVENUE**

Schedule I  
December, 2025

**Statement of Taxes and Fees Received and Deposited with the State Treasurer**  
**In December, 2025 Compared With December, 2024**

| DIVISION OF TAXATION                | December                | December                | Increase             | Decrease             | Net Increase or Decrease | Percent of Increase or Decrease |
|-------------------------------------|-------------------------|-------------------------|----------------------|----------------------|--------------------------|---------------------------------|
|                                     | 2024                    | 2025                    |                      |                      |                          |                                 |
| Corporate Income Tax                | \$ 12,625,392           | \$ 11,754,140           | \$ 0                 | \$ 871,252           | n/a                      | 6.90 (D)                        |
| Corporate Estimated Tax             | 271,300,745             | 222,995,927             | 0                    | 48,304,819           | n/a                      | 17.80 (D)                       |
| Franchise Tax                       | (140)                   | 0                       | 140                  | 0                    | n/a                      | 100.00 (I)                      |
| Individual Income Tax               | 18,415,564              | 16,778,397              | 0                    | 1,637,168            | n/a                      | 8.89 (D)                        |
| Individual Estimated Tax            | 24,104,158              | 24,615,062              | 510,904              | 0                    | n/a                      | 2.12 (I)                        |
| Withholding Tax                     | 423,384,464             | 428,412,388             | 5,027,924            | 0                    | n/a                      | 1.19 (I)                        |
| Inheritance Tax                     | 0                       | 0                       | 0                    | 0                    | n/a                      | 0 ( )                           |
| Estate Tax                          | 0                       | 0                       | 0                    | 0                    | n/a                      | 0 ( )                           |
| Privilege Tax                       | 379,020                 | 887,844                 | 508,824              | 0                    | n/a                      | 134.25 (I)                      |
| Privilege Estimated Tax             | 9,774,621               | 10,544,890              | 770,268              | 0                    | n/a                      | 7.88 (I)                        |
| Sales Tax                           | 255,917,432             | 255,308,762             | 0                    | 608,670              | n/a                      | 0.24 (D)                        |
| Co.-Ci. Sales Tax                   | 110,103,349             | 119,970,134             | 9,866,785            | 0                    | n/a                      | 8.96 (I)                        |
| Consumers' Comp. Use Tax            | 18,040,267              | 18,232,527              | 192,260              | 0                    | n/a                      | 1.07 (I)                        |
| Co.-Ci. Consumers' Comp. Use Tax    | 6,857,377               | 6,975,143               | 117,766              | 0                    | n/a                      | 1.72 (I)                        |
| Retailers' Comp. Tax                | 74,607,946              | 78,124,631              | 3,516,685            | 0                    | n/a                      | 4.71 (I)                        |
| Co.-Ci. Retailer Comp Tax           | 25,276,119              | 27,582,970              | 2,306,851            | 0                    | n/a                      | 9.13 (I)                        |
| Motor Fuel Taxes                    | 40,576,455              | 39,543,845              | 0                    | 1,032,610            | n/a                      | 2.54 (D)                        |
| Motor Fuel Trip Permits             | 20,114                  | 24,003                  | 3,889                | 0                    | n/a                      | 19.33 (I)                       |
| Transient Guest Tax                 | 5,164,380               | 5,522,641               | 358,261              | 0                    | n/a                      | 6.94 (I)                        |
| Liquor Enforcement Tax              | 7,841,104               | 8,181,066               | 339,962              | 0                    | n/a                      | 4.34 (I)                        |
| Liquor Retail Excise Tax            | 5,158,283               | 5,507,312               | 349,029              | 0                    | n/a                      | 6.77 (I)                        |
| Marijuana Tax                       | 417                     | 14,909                  | 14,492               | 0                    | n/a                      | 3,478.47 (I)                    |
| Controlled Substance Tax            | 7,151                   | 7,946                   | 795                  | 0                    | n/a                      | 11.12 (I)                       |
| Bingo Tax                           | 21,618                  | 23,305                  | 1,686                | 0                    | n/a                      | 7.80 (I)                        |
| Motor Vehicle Rental Excise Tax     | 624,379                 | 467,585                 | 0                    | 156,794              | n/a                      | 25.11 (D)                       |
| Cigarette Tax                       | 7,158,662               | 6,196,577               | 0                    | 962,085              | n/a                      | 13.44 (D)                       |
| Electronic Cigarette Tax            | 246,173                 | 318,238                 | 72,064               | 0                    | n/a                      | 29.27 (I)                       |
| Tobacco Products Tax                | 801,254                 | 811,009                 | 9,755                | 0                    | n/a                      | 1.22 (I)                        |
| Waste Tire Excise Tax               | 46,217                  | 43,623                  | 0                    | 2,594                | n/a                      | 5.61 (D)                        |
| Oil Mineral Tax                     | 2,553,353               | 1,973,889               | 0                    | 579,464              | n/a                      | 22.69 (D)                       |
| Gas Mineral Tax                     | 383,857                 | 342,477                 | 0                    | 41,380               | n/a                      | 10.78 (D)                       |
| KCC Oil Assessment Conservation     | 338,556                 | 459,522                 | 120,966              | 0                    | n/a                      | 35.73 (I)                       |
| KCC Gas Assessment Conservation     | 220,426                 | 217,768                 | 0                    | 2,658                | n/a                      | 1.21 (D)                        |
| Dry Cleaning Environmental Tax      | 34,381                  | 48,716                  | 14,334               | 0                    | n/a                      | 41.69 (I)                       |
| Dry Cleaning Solvent Tax            | 2,246                   | 273                     | 0                    | 1,973                | n/a                      | 87.85 (D)                       |
| Gas & Oil Royalty                   | 866                     | 3,700                   | 2,833                | 0                    | n/a                      | 327.13 (I)                      |
| Sand Royalty                        | 6,735                   | 6,832                   | 97                   | 0                    | n/a                      | 1.44 (I)                        |
| Car Line Tax                        | 0                       | 0                       | 0                    | 0                    | n/a                      | 0 ( )                           |
| City Bond Finance                   | 9,446,903               | 9,309,149               | 0                    | 137,754              | n/a                      | 1.46 (D)                        |
| Bonds, Licenses and Fees            | 5,206,352               | 2,960,068               | 0                    | 2,246,283            | n/a                      | 43.15 (D)                       |
| <b>TOTAL - Division of Taxation</b> | <b>\$ 1,336,646,196</b> | <b>\$ 1,304,167,265</b> | <b>\$ 24,106,572</b> | <b>\$ 56,585,503</b> | <b>n/a</b>               | <b>n/a</b>                      |

Net Decrease December, 2025 Under December, 2024

n/a

n/a

n/a

n/a

(\$ 32,478,931)

2.43 (D)

| DIVISION OF PROPERTY VALUATION                   | December         | December         | Increase      | Decrease      | Net Increase or Decrease | Percent of Increase or Decrease |
|--|------------------|------------------|---------------|---------------|--------------------------|---------------------------------|
|  | 2024             | 2025             |               |               |                          |                                 |
| Motor Carrier Tax                                | \$ 0             | \$ 0             | \$ 0          | \$ 0          | \$ 0                     | n/a                             |
| TOTAL - Division of Property Valuation           | \$ 0             | \$ 0             | \$ 0          | \$ 0          | \$ 0                     | n/a                             |
| Net Increase December, 2025 Over December, 2024  | n/a              | n/a              | n/a           | n/a           | \$ 0                     | #DIV/0! ( )                     |
| DIVISION OF VEHICLES                             | December         | December         | Increase      | Decrease      | Net Increase or Decrease | Percent of Increase or Decrease |
|  | 2024             | 2025             |               |               |                          |                                 |
| Title & Registration Fees (Co. Treas.)           | \$ 4,805,409     | \$ 5,437,559     | \$ 632,150    | \$ 0          | \$ n/a                   | 13.15 (I)                       |
| Title & Registration Fees(Repossessed Title)     | \$ 132           | \$ 12            | \$ 0          | \$ 120        | \$ n/a                   | 90.91 (D)                       |
| Title & Registration Fees                        | \$ 223,701       | \$ 232,592       | \$ 8,891      | \$ 0          | \$ n/a                   | 3.97 (I)                        |
| Title & Registration Fees VIPS/CAMA              | \$ 191,939       | \$ 199,460       | \$ 7,521      | \$ 0          | \$ n/a                   | 3.92 (I)                        |
| Title & Registration Fees (Dir. Mail)            | \$ 62,899        | \$ 67,494        | \$ 4,595      | \$ 0          | \$ n/a                   | 7.31 (I)                        |
| Vehicle Modernization                            | \$ 774,220       | \$ 828,566       | \$ 54,346     | \$ 0          | \$ n/a                   | 7.02 (I)                        |
| KHP Staffing & Training                          | \$ 285,954       | \$ 305,983       | \$ 20,029     | \$ 0          | \$ n/a                   | 7.00 (I)                        |
| Law Enforcement Staffing & Training              | \$ 0             | \$ 0             | \$ 0          | \$ 0          | \$ n/a                   | 0 ( )                           |
| Distinctive License Plate                        | \$ 0             | \$ 0             | \$ 0          | \$ 0          | \$ n/a                   | 0 ( )                           |
| Royalty License Plate                            | \$ 181,015       | \$ 191,760       | \$ 10,745     | \$ 0          | \$ n/a                   | 5.94 (I)                        |
| Vehicle Park Fee                                 | \$ 117,145       | \$ 135,220       | \$ 18,075     | \$ 0          | \$ n/a                   | 15.43 (I)                       |
| Mtr. Carrier Insp. & Reg. Fees                   | \$ 48,025        | \$ 59,730        | \$ 11,705     | \$ 0          | \$ n/a                   | 24.37 (I)                       |
| Apportioned Registration Fees                    | \$ 3,859,398     | \$ 3,856,651     | \$ 0          | \$ 2,747      | \$ n/a                   | 0.07 (D)                        |
| Commercial Vehicle Fees                          | \$ 1,178,216     | \$ 860,677       | \$ 0          | \$ 317,540    | \$ n/a                   | 26.95 (D)                       |
| Full-Privilege License Fees                      | \$ 240,980       | \$ 263,342       | \$ 22,362     | \$ 0          | \$ n/a                   | 9.28 (I)                        |
| Veh Fee Direct Mail Registration                 | \$ 0             | \$ 119,295       | \$ 119,295    | \$ 0          | \$ n/a                   | 100.00 (I)                      |
| Dealer Fines                                     | \$ 0             | \$ 500           | \$ 500        | \$ 0          | \$ n/a                   | 100.00 (I)                      |
| Dealer License Fees                              | \$ 616,408       | \$ 681,403       | \$ 64,995     | \$ 0          | \$ n/a                   | 10.54 (I)                       |
| Driver License Fees                              | \$ 1,626,467     | \$ 1,773,745     | \$ 147,279    | \$ 0          | \$ n/a                   | 9.06 (I)                        |
| Services (Record copies, etc.)                   | \$ 76,000        | \$ 85,437        | \$ 9,436      | \$ 0          | \$ n/a                   | 12.42 (I)                       |
| DOT Special Vehicle Permit Fees                  | \$ 487,640       | \$ 536,330       | \$ 48,690     | \$ 0          | \$ n/a                   | 9.98 (I)                        |
| TOTAL - Division of Vehicles                     | \$ 14,775,548    | \$ 15,635,756    | \$ 1,180,615  | \$ 320,407    | \$ n/a                   | n/a                             |
| Net Increase December, 2025 Over December, 2024  | n/a              | n/a              | n/a           | n/a           | \$ 860,208               | 5.82 (I)                        |
| DIV OF ALCOHOLIC BEVERAGE CONTRL                 | December         | December         | Increase      | Decrease      | Net Increase or Decrease | Percent of Increase or Decrease |
|  | 2024             | 2025             |               |               |                          |                                 |
| Gallonage Tax (Cereal Malt Beverage)             | \$ 3,992         | \$ 6,414         | \$ 2,422      | \$ 0          | \$ n/a                   | 60.69 (I)                       |
| Gallonage Tax (Wines & Beer)                     | \$ 811,985       | \$ 834,846       | \$ 22,861     | \$ 0          | \$ n/a                   | 2.82 (I)                        |
| Gallonage Tax (Alcohol & Spirits)                | \$ 1,212,446     | \$ 1,202,078     | \$ 0          | \$ 10,367     | \$ n/a                   | 0.86 (D)                        |
| Gallonage Tax (Farm Winery)                      | \$ 2,694         | \$ 1,623         | \$ 0          | \$ 1,071      | \$ n/a                   | 39.75 (D)                       |
| Gallonage Tax (Micro-brewery)                    | \$ 13,302        | \$ 17,463        | \$ 4,161      | \$ 0          | \$ n/a                   | 31.29 (I)                       |
| Gallonage Tax (Micro-distillery)                 | \$ 1,648         | \$ 2,556         | \$ 907        | \$ 0          | \$ n/a                   | 55.06 (I)                       |
| Total Gallonage Tax                              | \$ 2,046,066     | \$ 2,064,980     | \$ 30,353     | \$ 11,438     | \$ n/a                   | n/a                             |
| Label Registration Fees                          | 24,600           | 39,725           | 15,125        | 0             | \$ n/a                   | 61.48 (I)                       |
| License, Permit & Reg. Fees                      | 57,284           | 38,127           | 0             | 19,157        | \$ n/a                   | 33.44 (D)                       |
| Club/Drink License Fees                          | 175,800          | 312,400          | 136,600       | 0             | \$ n/a                   | 77.70 (I)                       |
| C.M.B. License Fees                              | 15,850           | 11,750           | 0             | 4,100         | \$ n/a                   | 25.87 (D)                       |
| Fines  | 31,600           | 11,750           | 0             | 19,850        | \$ n/a                   | 62.82 (D)                       |
| TOTAL - Division of A.B.C.                       | \$ 2,351,200     | \$ 2,478,732     | \$ 182,078    | \$ 54,545     | \$ n/a                   | n/a                             |
| Net Increase December, 2025 Over December, 2024  | n/a              | n/a              | n/a           | n/a           | \$ 127,533               | 5.42 (I)                        |
| TOTAL DEPARTMENT OF REVENUE                      | \$ 1,353,772,944 | \$ 1,322,281,753 | \$ 25,469,264 | \$ 56,960,455 | \$ n/a                   | n/a                             |
| Net Decrease December, 2025 Under December, 2024 | n/a              | n/a              | n/a           | n/a           | (\$ 31,491,191)          | 2.33 (D)                        |

## KANSAS DEPARTMENT OF REVENUE

Schedule II  
December, 2025

**Statement of Taxes and Fees Received and Deposited with the State Treasurer  
In Fiscal Year 2026 Compared With Fiscal Year 2025**

| DIVISION OF TAXATION                | Fiscal Year             |                         | Fiscal Year           |                       | Net                  |            | Percent of Increase or Decrease |
|-------------------------------------|-------------------------|-------------------------|-----------------------|-----------------------|----------------------|------------|---------------------------------|
|                                     | 2025                    | 2026                    | Increase              | Decrease              | Increase or Decrease |            |                                 |
| Corporate Income Tax                | \$ 93,655,548           | \$ 88,914,376           | \$ 0                  | \$ 4,741,172          | n/a                  | 5.06 (D)   |                                 |
| Corporate Estimated Tax             | 571,102,585             | 479,847,331             | 0                     | 91,255,254            | n/a                  | 15.98 (D)  |                                 |
| Franchise Tax                       | 0                       | 0                       | 0                     | 0                     | n/a                  | 0 ( )      |                                 |
| Individual Income Tax               | 161,360,694             | 160,060,712             | 0                     | 1,299,983             | n/a                  | 0.81 (D)   |                                 |
| Individual Estimated Tax            | 165,349,693             | 165,808,921             | 459,229               | 0                     | n/a                  | 0.28 (I)   |                                 |
| Withholding Tax                     | 2,125,538,411           | 2,335,864,706           | 210,326,295           | 0                     | n/a                  | 9.90 (I)   |                                 |
| Inheritance Tax                     | 0                       | 0                       | 0                     | 0                     | n/a                  | 0 ( )      |                                 |
| Estate Tax                          | 0                       | 0                       | 0                     | 0                     | n/a                  | 0 ( )      |                                 |
| Privilege Tax                       | 1,709,871               | 2,637,483               | 927,612               | 0                     | n/a                  | 54.25 (I)  |                                 |
| Privilege Estimated Tax             | 20,330,655              | 19,484,893              | 0                     | 845,763               | n/a                  | 4.16 (D)   |                                 |
| Sales Tax                           | 1,605,301,040           | 1,557,910,685           | 0                     | 47,390,356            | n/a                  | 2.95 (D)   |                                 |
| Co.-Ci. Sales Tax                   | 679,338,790             | 704,206,009             | 24,867,218            | 0                     | n/a                  | 3.66 (I)   |                                 |
| Consumers' Comp. Use Tax            | 129,678,053             | 134,180,314             | 4,502,261             | 0                     | n/a                  | 3.47 (I)   |                                 |
| Co.-Ci. Consumers' Comp. Use Tax    | 45,500,783              | 48,333,300              | 2,832,517             | 0                     | n/a                  | 6.23 (I)   |                                 |
| Retailers' Comp. Tax                | 402,650,823             | 434,589,842             | 31,939,019            | 0                     | n/a                  | 7.93 (I)   |                                 |
| Co.-Ci. Retailer Comp Tax           | 137,190,238             | 152,033,311             | 14,843,074            | 0                     | n/a                  | 10.82 (I)  |                                 |
| Motor Fuel Taxes                    | 237,882,154             | 243,466,757             | 5,584,603             | 0                     | n/a                  | 2.35 (I)   |                                 |
| Motor Fuel Trip Permits             | 149,499                 | 168,041                 | 18,542                | 0                     | n/a                  | 12.40 (I)  |                                 |
| Transient Guest Tax                 | 35,633,661              | 36,621,705              | 988,044               | 0                     | n/a                  | 2.77 (I)   |                                 |
| Liquor Enforcement Tax              | 42,415,483              | 41,908,407              | 0                     | 507,076               | n/a                  | 1.20 (D)   |                                 |
| Liquor Retail Excise Tax            | 30,797,318              | 31,065,987              | 268,669               | 0                     | n/a                  | 0.87 (I)   |                                 |
| Marijuana Tax                       | 45,805                  | 56,540                  | 10,735                | 0                     | n/a                  | 23.44 (I)  |                                 |
| Controlled Substance Tax            | 176,126                 | 123,318                 | 0                     | 52,808                | n/a                  | 29.98 (D)  |                                 |
| Bingo Tax                           | 151,773                 | 156,038                 | 4,266                 | 0                     | n/a                  | 2.81 (I)   |                                 |
| Motor Vehicle Rental Excise Tax     | 3,192,021               | 3,296,886               | 104,865               | 0                     | n/a                  | 3.29 (I)   |                                 |
| Cigarette Tax                       | 43,721,678              | 40,373,870              | 0                     | 3,347,808             | n/a                  | 7.66 (D)   |                                 |
| Electronic Cigarette Tax            | 1,896,741               | 1,784,937               | 0                     | 111,803               | n/a                  | 5.89 (D)   |                                 |
| Tobacco Products Tax                | 5,239,298               | 5,258,963               | 19,665                | 0                     | n/a                  | 0.38 (I)   |                                 |
| Waste Tire Excise Tax               | 443,814                 | 413,261                 | 0                     | 30,553                | n/a                  | 6.88 (D)   |                                 |
| Oil Mineral Tax                     | 18,391,478              | 14,475,481              | 0                     | 3,915,996             | n/a                  | 21.29 (D)  |                                 |
| Gas Mineral Tax                     | 1,915,537               | 2,288,363               | 372,826               | 0                     | n/a                  | 19.46 (I)  |                                 |
| KCC Oil Assessment Conservation     | 1,994,285               | 2,358,157               | 363,872               | 0                     | n/a                  | 18.25 (I)  |                                 |
| KCC Gas Assessment Conservation     | 1,310,626               | 1,271,267               | 0                     | 39,359                | n/a                  | 3.00 (D)   |                                 |
| Dry Cleaning Environmental Tax      | 255,033                 | 307,755                 | 52,722                | 0                     | n/a                  | 20.67 (I)  |                                 |
| Dry Cleaning Solvent Tax            | 5,057                   | 1,908                   | 0                     | 3,149                 | n/a                  | 62.27 (D)  |                                 |
| Gas & Oil Royalty                   | 37,453                  | 31,320                  | 0                     | 6,133                 | n/a                  | 16.37 (D)  |                                 |
| Sand Royalty                        | 43,765                  | 48,235                  | 4,471                 | 0                     | n/a                  | 10.22 (I)  |                                 |
| Car Line Tax                        | 1,215                   | 0                       | 0                     | 1,215                 | n/a                  | 100.00 (D) |                                 |
| City Bond Finance                   | 46,490,093              | 42,042,787              | 0                     | 4,447,306             | n/a                  | 9.57 (D)   |                                 |
| Bonds, Licenses and Fees            | 36,469,582              | 32,136,447              | 0                     | 4,333,135             | n/a                  | 11.88 (D)  |                                 |
| <b>TOTAL - Division of Taxation</b> | <b>\$ 6,647,366,679</b> | <b>\$ 6,783,528,316</b> | <b>\$ 298,490,505</b> | <b>\$ 162,328,867</b> | n/a                  | n/a        |                                 |

### Net Increase Fiscal Yr 2026 Over Fiscal Yr 2025

n/a

n/a

n/a

n/a

\$ 136,161,637

2.05 (1)

| DIVISION OF PROPERTY VALUATION                  | Fiscal Year      |                  | Fiscal Year    |                | Increase       | Decrease | Net Increase or Decrease | Percent of Increase or Decrease |
|---|------------------|------------------|----------------|----------------|----------------|----------|--------------------------|---------------------------------|
|   | 2025             | 2026             |                |                |                |          |                          |                                 |
| Motor Carrier Tax                               | \$ 0             | \$ 0             | \$ 0           | \$ 0           | \$ 0           | \$ 0     | n/a                      | 0 ( )                           |
| TOTAL - Division of Property Valuation          | \$ 0             | \$ 0             | \$ 0           | \$ 0           | \$ 0           | \$ 0     | n/a                      | n/a                             |
| Net Increase Fiscal Yr 2026 Over Fiscal Yr 2025 | n/a              | n/a              | n/a            | n/a            | n/a            | \$ 0     | #DIV/0!                  | ( )                             |
| DIVISION OF VEHICLES                            | Fiscal Year      |                  | Fiscal Year    |                | Increase       | Decrease | Net Increase or Decrease | Percent of Increase or Decrease |
|   | 2025             | 2026             |                |                |                |          |                          |                                 |
| Title & Registration Fees (Co. Treas.)          | \$ 56,183,955    | \$ 59,691,922    | \$ 3,507,967   | \$ 0           | \$ 0           | n/a      | 6.24 (I)                 |                                 |
| Title & Registration Fees(Repossessed Title)    | 552              | 1,060            | 508            | 0              | 0              | n/a      | 92.03 (I)                |                                 |
| Title & Registration Fees                       | 1,455,754        | 1,493,485        | 37,731         | 0              | 0              | n/a      | 2.59 (I)                 |                                 |
| Title & Registration Fees VIPS/CAMA             | 1,249,635        | 1,280,968        | 31,334         | 0              | 0              | n/a      | 2.51 (I)                 |                                 |
| Title & Registration Fees (Dir. Mail)           | 394,207          | 419,554          | 25,347         | 0              | 0              | n/a      | 6.43 (I)                 |                                 |
| Vehicle Modernization                           | 8,674,016        | 8,769,559        | 95,543         | 0              | 0              | n/a      | 1.10 (I)                 |                                 |
| KHP Staffing & Training                         | 3,281,936        | 3,309,389        | 27,453         | 0              | 0              | n/a      | 0.84 (I)                 |                                 |
| Law Enforcement Staffing & Training             | 0                | 0                | 0              | 0              | 0              | n/a      | 0 ( )                    |                                 |
| Distinctive License Plate                       | 0                | 0                | 0              | 0              | 0              | n/a      | 0 ( )                    |                                 |
| Royalty License Plate                           | 1,829,360        | 2,098,587        | 269,226        | 0              | 0              | n/a      | 14.72 (I)                |                                 |
| Vehicle Park Fee                                | 1,655,923        | 1,667,683        | 11,760         | 0              | 0              | n/a      | 0.71 (I)                 |                                 |
| Mtr. Carrier Insp. & Reg. Fees                  | 377,946          | 434,817          | 56,871         | 0              | 0              | n/a      | 15.05 (I)                |                                 |
| Apportioned Registration Fees                   | 24,071,285       | 20,780,527       | 0              | 3,290,758      | 0              | n/a      | 13.67 (D)                |                                 |
| Commercial Vehicle Fees                         | 5,374,452        | 4,925,402        | 0              | 449,050        | 0              | n/a      | 8.36 (D)                 |                                 |
| Full-Privilege License Fees                     | 533,427          | 519,183          | 0              | 14,244         | 0              | n/a      | 2.67 (D)                 |                                 |
| Veh Fee Direct Mail Registration                | 0                | 868,933          | 868,933        | 0              | 0              | n/a      | 100.00 (I)               |                                 |
| Dealer Fines                                    | 1,500            | 7,000            | 5,500          | 0              | 0              | n/a      | 366.67 (I)               |                                 |
| Dealer License Fees                             | 1,755,331        | 1,691,274        | 0              | 64,057         | 0              | n/a      | 3.65 (D)                 |                                 |
| Driver License Fees                             | 10,235,073       | 10,361,789       | 126,716        | 0              | 0              | n/a      | 1.24 (I)                 |                                 |
| Services (Record copies, etc.)                  | 573,663          | 514,293          | 0              | 59,370         | 0              | n/a      | 10.35 (D)                |                                 |
| DOT Special Vehicle Permit Fees                 | 3,359,930        | 3,619,050        | 259,120        | 0              | 0              | n/a      | 7.71 (I)                 |                                 |
| TOTAL - Division of Vehicles                    | \$ 121,007,944   | \$ 122,454,473   | \$ 5,324,008   | \$ 3,877,479   | 0              | n/a      | n/a                      |                                 |
| Net Increase Fiscal Yr 2026 Over Fiscal Yr 2025 | n/a              | n/a              | n/a            | n/a            | \$ 1,446,529   | 1.20 (I) |                          |                                 |
| DIV OF ALCOHOLIC BEVERAGE CONTRL                | Fiscal Year      |                  | Fiscal Year    |                | Increase       | Decrease | Net Increase or Decrease | Percent of Increase or Decrease |
|   | 2025             | 2026             |                |                |                |          |                          |                                 |
| Gallonage Tax (Cereal Malt Beverage)            | \$ 45,734        | \$ 47,634        | \$ 1,900       | \$ 0           | \$ 0           | n/a      | 4.15 (I)                 |                                 |
| Gallonage Tax (Wines & Beer)                    | 5,435,394        | 5,260,730        | 0              | 174,664        | 0              | n/a      | 3.21 (D)                 |                                 |
| Gallonage Tax (Alcohol & Spirits)               | 7,228,874        | 7,708,644        | 479,770        | 0              | 0              | n/a      | 6.64 (I)                 |                                 |
| Gallonage Tax (Farm Winery)                     | 14,952           | 12,657           | 0              | 2,295          | 0              | n/a      | 15.35 (D)                |                                 |
| Gallonage Tax (Micro-brewery)                   | 89,663           | 90,672           | 1,009          | 0              | 0              | n/a      | 1.13 (I)                 |                                 |
| Gallonage Tax (Micro-distillery)                | 6,235            | 10,977           | 4,742          | 0              | 0              | n/a      | 76.05 (I)                |                                 |
| Total Gallonage Tax                             | \$ 12,820,851    | \$ 13,131,313    | \$ 487,421     | \$ 176,959     | 0              | n/a      | n/a                      |                                 |
| Label Registration Fees                         | 326,650          | 412,550          | 85,900         | 0              | 0              | n/a      | 26.30 (I)                |                                 |
| License, Permit & Reg. Fees                     | 360,775          | 223,718          | 0              | 137,057        | 0              | n/a      | 37.99 (D)                |                                 |
| Club/Drink License Fees                         | 1,440,505        | 1,849,224        | 408,719        | 0              | 0              | n/a      | 28.37 (I)                |                                 |
| C.M.B. License Fees                             | 33,300           | 62,655           | 29,355         | 0              | 0              | n/a      | 88.15 (I)                |                                 |
| Fines   | 121,000          | 100,550          | 0              | 20,450         | 0              | n/a      | 16.90 (D)                |                                 |
| TOTAL - Division of A.B.C.                      | \$ 15,103,081    | \$ 15,780,011    | \$ 1,011,395   | \$ 334,466     | 0              | n/a      | n/a                      |                                 |
| Net Increase Fiscal Yr 2026 Over Fiscal Yr 2025 | n/a              | n/a              | n/a            | n/a            | \$ 676,930     | 4.48 (I) |                          |                                 |
| TOTAL DEPARTMENT OF REVENUE                     | \$ 6,783,477,704 | \$ 6,921,762,800 | \$ 304,825,908 | \$ 166,540,812 | 0              | n/a      | n/a                      |                                 |
| Net Increase Fiscal Yr 2026 Over Fiscal Yr 2025 | n/a              | n/a              | n/a            | n/a            | \$ 138,285,096 | 2.04 (I) |                          |                                 |

# KANSAS DEPARTMENT OF REVENUE

## DIVISION OF TAXATION Collection of Monthly Taxes and Fees

Schedule III, Page 1  
December 2025

| INCOME TAXES   | Receipts       | Refunds       | Distribution of Taxes and Fees |                    |                            |
|--|----------------|---------------|--------------------------------|--------------------|----------------------------|
|  |                |               | State General Fund             | State Highway Fund | Job Creation Program       |
| Corporate Income Tax   | \$ 11,754,140  | \$ 11,601,236 | \$ 152,904                     | \$ 0               | \$ 0                       |
| Corporate Estimated Tax  | 222,995,927    | 0             | 222,995,927                    | 0                  | 0                          |
| Franchise Tax  | 0              | 0             | 0                              | 0                  | 0                          |
| * Individual Income Tax  | 16,778,397     | 16,255,406    | 522,991                        | 0                  | 0                          |
| Individual Estimated Tax                                       | 24,615,062     | 0             | 24,615,062                     | 0                  | 0                          |
| Withholding Tax  | 428,412,388    | 5,551,990     | 422,860,398                    | 0                  | 0                          |
| Inheritance Tax  | 0              | 0             | 0                              | 0                  | 0                          |
| Estate Tax   | 0              | 0             | 0                              | 0                  | 0                          |
| Privilege Tax  | 887,844        | 143,582       | 744,263                        | 0                  | 0                          |
| Privilege Estimated Tax  | 10,544,890     | 0             | 10,544,890                     | 0                  | 0                          |
| Total Income Taxes   | \$ 715,988,647 | \$ 33,552,214 | \$ 682,436,433                 | \$ 0               | \$ 0                       |
| SALES TAX AND USE TAXES  | Receipts       | Refunds       | State General Fund             | State Highway Fund | County, City Clearing Fund |
|  |                |               | \$ 208,297,216                 | \$ 45,723,779      | \$ 0                       |
| Sales Tax  | \$ 255,263,211 | \$ 1,242,216  | \$ 0                           | \$ 14,897          | \$ 0                       |
| Sales Tax - KC Intermodal Facility District                    | 14,897         | 0             | 0                              | 14,897             | 0                          |
| Sales Tax - State Fair   | 30,654         | 0             | 0                              | 5,518              | \$ 25,136                  |
| County, City Sales Tax   | 113,412,140    | 0             | 0                              | 0                  | 113,412,140                |
| County, City Sales Tax - Storm Mgt. & Flood Control            | 1,290,757      | 0             | 0                              | 0                  | 1,290,757                  |
| County, City Sales Tax - Johnson Co. Research Triangle         | 1,613,423      | 0             | 0                              | 0                  | 1,613,423                  |
| County, City Sales Tax - Community Development District        | 2,682,020      | 0             | 0                              | 0                  | 2,682,020                  |
| County, City Sales Tax - Transportation Development District   | 971,793        | 0             | 0                              | 0                  | 971,793                    |
| Cons. Compensating UseTax                                      | 18,232,527     | 57,770        | 14,903,301                     | 3,271,456          | 0                          |
| Cons. Compensating Tax - State Fair                            | 0              | 0             | 0                              | 0                  | 0                          |
| County, City Cons. Comp. Tax                                   | 6,717,446      | 0             | 0                              | 0                  | 6,717,446                  |
| County, City Cons. Comp. Tax - Storm Mgt. & Flood Control      | 114,533        | 0             | 0                              | 0                  | 114,533                    |
| County, City Cons. Comp. Tax - Johnson Co. Research Triangle   | 143,164        | 0             | 0                              | 0                  | 143,164                    |
| Retailer Compensating Tax                                      | 78,124,631     | 635,432       | 63,541,143                     | 13,948,056         | 0                          |
| Retailer Compensating Tax - State Fair                         | 0              | 0             | 0                              | 0                  | 0                          |
| County, City Retailer Comp Tax                                 | 26,766,928     | 0             | 0                              | 0                  | 26,766,928                 |
| County, City Retailer Comp Tax - Storm Mgt. & Flood Control    | 362,689        | 0             | 0                              | 0                  | 362,689                    |
| County, City Retailer Comp Tax - Johnson Co. Research Triangle | 453,354        | 0             | 0                              | 0                  | 453,354                    |
| Total Sales and Use Taxes                                      | \$ 506,194,167 | \$ 1,935,418  | \$ 286,741,660                 | \$ 62,963,706      | \$ 154,553,384             |

\* \$61,525 - Homestead Property Tax Relief paid from the Income Tax Refund Fund for the month.

\* \$50,000 -- Non-game paid from Income Tax Refund for the month

**KANSAS DEPARTMENT OF REVENUE**

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

Schedule III, Page 2  
December 2025

| <b>MOTOR FUEL TAXES</b>  | <b>Receipts Received</b>            | <b>Refunds</b>      | <b>Distribution of Taxes</b>       |                                   |  |
|--|-------------------------------------|---------------------|------------------------------------|-----------------------------------|--|
|  |                                     |                     | <b>State Highway Fund</b>          | <b>City, County Highway Fund</b>  | <b>Alcohol Producer Incentive Fund</b> |
| Motor Fuel Tax, Regular<br>E-85 (17¢)                            | \$ 27,599,162<br>77,210             | \$ 3,150<br>0       | \$ 18,315,473<br>51,245            | \$ 9,280,539<br>25,966            | \$ 0<br>0                              |
| Subtotal   | \$ 27,676,372                       | \$ 3,150            | \$ 18,366,718                      | \$ 9,306,505                      | \$ 0                                   |
| M. C. Station Permits  | 24,003                              | 0                   | 15,931                             | 8,072                             | 0                                      |
| Subtotal   | \$ 24,003                           | \$ 0                | \$ 15,931                          | \$ 8,072                          | \$ 0                                   |
| Special Fuel Tax<br>Interstate M.F. User Tax<br>M. F. Tax, L. P. | \$ 10,723,245<br>860,474<br>283,754 | \$ 88,484<br>0<br>0 | \$ 7,058,291<br>571,096<br>188,328 | \$ 3,576,470<br>289,377<br>95,426 | \$ 0<br>0<br>0                         |
| Subtotal   | \$ 11,867,473                       | \$ 88,484           | \$ 7,817,715                       | \$ 3,961,273                      | \$ 0                                   |
| Total Motor Fuel Taxes   | \$ 39,567,848                       | \$ 91,634           | \$ 26,200,364                      | \$ 13,275,850                     | \$ 0                                   |
|  | \$ 254,020,995                      |                     |                                    |                                   |  |

# KANSAS DEPARTMENT OF REVENUE

## DIVISION OF TAXATION Collection of Monthly Taxes and Fees

Schedule III, Page 3  
December 2025

| VARIOUS TAXES                                  | Receipts Received | Refunds       | Distribution of Taxes and Fees |                   |                                    |
|--|-------------------|---------------|--------------------------------|-------------------|------------------------------------|
|  |                   |               | State General Fund             | Other Fund Amount | Other Fund                         |
| Transient Guest Tax                            | \$ 5,522,641      | \$ 9,803      | \$ 110,257                     | \$ 5,402,581      | County, City Transient Guest       |
| Liquor Enforcement Tax                         | 8,181,066         | 3,391         | 8,177,675                      | 0                 | n/a                                |
| Liquor Retail Excise Tax                       | 5,507,312         | 12,103        | 1,373,802                      | 274,760           | Comm. Alcoholic Intoc. Program     |
| Liquor Retail Excise Tax                       | 0                 | 0             | 0                              | 3,846,646         | Local Alcoholic Liquor             |
| Marijuana Tax                                  | 14,909            | 1,738         | 3,323                          | 9,848             | County Drug Tax                    |
| Controlled Substance Tax                       | 7,946             | 0             | 1,986                          | 5,959             | County Drug Tax                    |
| Liquor Retail Excise Tax                       | 0                 | 0             | 0                              | 0                 |                                    |
| Bingo Hard Cards (Call Bingo)                  | 215               | 0             | 0                              | 215               | State Charitable Gaming Regulation |
| Bingo Instant / Bingo Faces (Card Distributor) | 23,090            | 0             | 0                              | 23,090            | State Charitable Gaming Regulation |
| <br>Cigarette Tax                              | <br>6,196,577     | <br>17,150    | <br>6,179,427                  | <br>0             | <br>n/a                            |
| Electronic Cigarette Tax                       | 318,238           | 0             | 318,238                        | 0                 | n/a                                |
| Tobacco Products Tax                           | 811,009           | 0             | 811,009                        | 0                 | n/a                                |
| Waste Tire Excise Tax                          | 43,623            | 0             | 0                              | 43,623            | Waste Tire Management Fund         |
| Motor Vehicle Rental Excise Tax                | 467,585           | 0             | 0                              | 467,585           | Vehicle Rental Fund                |
| <br>Oil Mineral Tax                            | <br>1,973,889     | <br>0         | <br>1,835,717                  | <br>138,172       | <br>Spec. Co. Mineral Prod. Tax    |
| Gas Mineral Tax                                | 342,477           | 637           | 317,911                        | 23,929            | Spec. Co. Mineral Prod. Tax        |
| Oil Assessment Conservation                    | 459,522           | 0             | 0                              | 459,522           | KCC Oil Assmt. Conservation        |
| Gas Assessment Conservation                    | 217,768           | 0             | 0                              | 217,768           | KCC Gas Assmt. Conservation        |
| Dry Cleaning Environmental Tax                 | 48,716            | 18,144        | 0                              | 30,571            | Dry Cleaning Environmental Tax     |
| Dry Cleaning Solvent Tax                       | 273               | 0             | 0                              | 273               | Dry Cleaning Solvent Tax           |
| <br>Gas, and Oil Royalty                       | <br>3,700         | <br>0         | <br>3,700                      | <br>0             | <br>Arkansas River Gaging Fund     |
| Sand Royalty                                   | 6,832             | 0             | 0                              | 6,832             | Sand Royalty                       |
| Car Line Tax                                   | 0                 | 0             | 0                              | 0                 | Car Line Tax                       |
| <br>City Bond Finance                          | <br>9,309,149     | <br>0         | <br>0                          | <br>9,309,149     | <br>City Bond Finance              |
| <br>Total Various Taxes                        | <br>\$ 39,456,535 | <br>\$ 62,968 | <br>\$ 19,133,044              | <br>\$ 20,260,522 |                                    |

**KANSAS DEPARTMENT OF REVENUE**

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

Schedule III, Page 4  
December 2025

| <b>BONDS, LICENSES &amp; FEES</b>    | <b>Distribution of Taxes and Fees</b> |                |                           |                           |                  |                              |
|--------------------------------------|---------------------------------------|----------------|---------------------------|---------------------------|------------------|------------------------------|
|                                      | <b>Receipts Received</b>              | <b>Refunds</b> | <b>State General Fund</b> | <b>State Highway Fund</b> | <b>Bond Fund</b> | <b>Other Fund</b>            |
| Various Bonds                        | \$ 161                                | \$ 0           | \$ 0                      | \$ 0                      | \$ 161           | n/a                          |
| Bingo License/Registration/Fines     | 200                                   | 0              | 0                         | 0                         | 200              | State Charitable Gaming Reg  |
| Raffle Registration Fee              | 25                                    | 0              | 0                         | 0                         | 25               | State Charitable Gaming Reg  |
| Liquified Petroleum License Fee      | 0                                     | 0              | 0                         | 0                         | 0                | n/a                          |
| ABC License/Registration/Fines       | 4,740                                 | 0              | 0                         | 0                         | 4,740            | ABC Modernization Fund       |
| Liquid Fuel Carrier License Fee      | 1,135                                 | 0              | 1,135                     | 0                         | 0                | n/a                          |
| Gas Refund Permit Fee                | 84                                    | 0              | 84                        | 0                         | 0                | n/a                          |
| Petroleum Inspection Fee             | 118,370                               | 0              | 0                         | 0                         | 118,370          | Petroleum Inspec. Fee        |
| Oil Inspection Fee                   | 0                                     | 0              | 0                         | 0                         | 0                | n/a                          |
| Aboveground Petroleum Storage Fee    | 1,866,623                             | 0              | 0                         | 0                         | 1,866,623        | Environmental Assur. / Above |
| Underground Petroleum Storage Fee    | 0                                     | 0              | 0                         | 0                         | 0                | Environmental Assur. / Below |
| Petroleum Storage Fee                | 0                                     | 0              | 0                         | 0                         | 0                | UST Redevelopment            |
| Petroleum Storage Fee                | 0                                     | 0              | 0                         | 0                         | 0                | Environmental Stewardship    |
| Public Water Supply Fee              | 9,092                                 | 0              | 0                         | 0                         | 9,092            | Public Water Supply          |
| Water Protection Fee                 | 345,523                               | 0              | 0                         | 0                         | 345,523          | State Water Plan             |
| Clean Drinking Water Fee             | 128,401                               | 0              | 0                         | 6,060                     | 122,341          | State Water Plan             |
| IFTA Decal Fee                       | 21,155                                | 1,146          | 20,009                    | 0                         | 0                | n/a                          |
| 9-1-1 Prepaid Wireless Fee           | 76,290                                | 0              | 0                         | 0                         | 76,290           | 911 Prepaid Wireless         |
| Non-Resident Contractor              | 0                                     | 0              | 0                         | 0                         | 0                | n/a                          |
| Cigarette & Tobacco Product Reg./Fee | 42,070                                | 0              | 0                         | 0                         | 42,070           | Cig. & Tob. Prod. Reg.       |
| Electronic Databases Fee             | 42,526                                | 0              | 0                         | 0                         | 42,526           | Electronic Databases Fee     |
| Publications Fee                     | 6,223                                 | 0              | 0                         | 0                         | 6,223            | Publications Fee             |
| Special Training Fee                 | 440                                   | 0              | 0                         | 0                         | 440              | Special Training             |
| Recovery/Enforcement Fees            | 297,011                               | 0              | 0                         | 0                         | 297,011          | Recovery Fund/Enf Actions    |
| Services/Fees (copies, etc)          | 0                                     | 0              | 0                         | 0                         | 0                | n/a                          |
| Total Bonds, License and Fees        | \$ 2,960,068                          | \$ 1,146       | \$ 21,228                 | \$ 6,060                  | \$ 2,931,634     |                              |

**KANSAS DEPARTMENT OF REVENUE**

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

Schedule III, Page 5  
December 2025

| <b>MOTOR CARRIER TAXES</b>                 | Receipts<br>Received | Refunds | Distribution of Taxes and Fees |                   |                             |                        |
|--|----------------------|---------|--------------------------------|-------------------|-----------------------------|------------------------|
|  |                      |         | State General<br>Fund          | Protested<br>Fund | Alcoholic Intox.<br>Program | Alcoholic<br>Treatment |
| Motor Carrier Taxes<br>(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<br>Received | Refunds       | Distribution of Taxes and Fees |                   |                             |                        |
|--------------------------------------|----------------------|---------------|--------------------------------|-------------------|-----------------------------|------------------------|
|                                      |                      |               | State General<br>Fund          | Protested<br>Fund | Alcoholic Intox.<br>Program | Alcoholic<br>Treatment |
| Gallonage Tax - Cereal Malt Beverage | \$ 6,414             | \$ 0          | \$ 6,414                       | \$ 0              | \$ 0                        | \$ 0                   |
| Gallonage Tax - Wines and Beer       | \$ 834,846           | \$ 0          | \$ 834,846                     | \$ 0              | \$ 0                        | \$ 0                   |
| Gallonage Tax - Alcohol and Spirits  | \$ 1,202,078         | \$ 0          | \$ 1,081,871                   | \$ 0              | \$ 120,207                  | \$ 0                   |
| Gallonage Tax - Farm Winery          | \$ 1,623             | \$ 0          | \$ 1,623                       | \$ 0              | \$ 0                        | \$ 0                   |
| Gallonage Tax - Micro-brewery        | \$ 17,463            | \$ 0          | \$ 17,463                      | \$ 0              | \$ 0                        | \$ 0                   |
| Gallonage Tax - Micro-distillery     | \$ 2,556             | \$ 0          | \$ 2,300                       | \$ 0              | \$ 256                      | \$ 0                   |
| <br>Subtotal Gallonage Taxes         | <br>\$ 2,064,980     | <br>\$ 0      | <br>\$ 1,944,517               | <br>\$ 0          | <br>\$ 120,463              | <br>\$ 0               |
| <br>Label Fees                       | <br>\$ 39,725        | <br>\$ 4,050  | <br>\$ 35,675                  | <br>\$ 0          | <br>\$ 0                    | <br>\$ 0               |
| <br>License, Permit & Reg. Fees      | <br>\$ 38,127        | <br>\$ 2,855  | <br>\$ 35,272                  | <br>\$ 0          | <br>\$ 0                    | <br>\$ 0               |
| <br>Club/Drink License Fees          | <br>\$ 312,400       | <br>\$ 11,060 | <br>\$ 150,670                 | <br>\$ 0          | <br>\$ 0                    | <br>\$ 150,670         |
| <br>C. M. B. Retail Stamps           | <br>\$ 11,750        | <br>\$ 0      | <br>\$ 11,750                  | <br>\$ 0          | <br>\$ 0                    | <br>\$ 0               |
| <br>Fines                            | <br>\$ 11,750        | <br>\$ 0      | <br>\$ 11,750                  | <br>\$ 0          | <br>\$ 0                    | <br>\$ 0               |
| <br>Total A.B.C. Taxes & Fees        | <br>\$ 2,478,732     | <br>\$ 17,965 | <br>\$ 2,189,634               | <br>\$ 0          | <br>\$ 120,463              | <br>\$ 150,670         |

**KANSAS DEPARTMENT OF REVENUE**  
**DIVISION OF VEHICLES**  
**Collection of Monthly Taxes and Fees**

Schedule III, Page 6  
December 2025

| <b>DIV OF VEHICLE FEES</b>           | <b>Distribution of Taxes and Fees</b> |                |                           |                          |                               |                          |                                      |
|--------------------------------------|---------------------------------------|----------------|---------------------------|--------------------------|-------------------------------|--------------------------|--------------------------------------|
|                                      | <b>Receipts Received</b>              | <b>Refunds</b> | <b>State Highway Fund</b> | <b>State Safety Fund</b> | <b>Motorcycle Safety Fund</b> | <b>Other Fund Amount</b> | <b>Other Fund</b>                    |
| Title & Reg. Fees (Co.Treas.)        | \$ 5,437,559                          | \$ 666         | \$ 5,436,893              | \$ 0                     | \$ 0                          | \$ 0                     | n/a                                  |
| Title & Reg. Fees                    | 232,592                               | 0              | 0                         | 0                        | 0                             | 232,592                  | KS Hwy Patrol Motor Vehicle          |
| Title & Reg. Fees                    | 199,460                               | 0              | 0                         | 0                        | 0                             | 199,460                  | VIPS/CAMA Tech Hardware              |
| Title & Reg. Fees                    | 12                                    | 0              | 0                         | 0                        | 0                             | 12                       | Repossessed Title Fee                |
| Title & Reg. Fees (Direct Mail)      | 67,494                                | 0              | 67,494                    | 0                        | 0                             | 0                        | n/a                                  |
| Veh. Modernization Surcharge         | 637,113                               | 0              | 637,113                   | 0                        | 0                             | 0                        | Div of Vehicles Modernization Fd     |
| Certificate of Compliance Fee        | 120                                   | 0              | 0                         | 0                        | 0                             | 120                      | n/a                                  |
| Vehicle Registration SGF             | 191,333                               | 0              | 0                         | 0                        | 0                             | 191,333                  | Criminal Justice Info System Line Fd |
| Motor Carrier Insp. & Reg. Fees      | 59,730                                | 0              | 59,730                    | 0                        | 0                             | 0                        | n/a                                  |
| Apportioned Registration Fees        | 3,856,651                             | 0              | 3,856,651                 | 0                        | 0                             | 0                        | n/a                                  |
| Veh. Dealers & Mfr. Fee              | 263,342                               | 0              | 0                         | 0                        | 0                             | 263,342                  | Veh. Dealers & Mfr. Fee              |
| Co. Treas. Veh Lic. Fee              | 0                                     | 0              | 0                         | 0                        | 0                             | 0                        | Co. Treas. Veh Lic. Fee              |
| Blackout License Plate               | 119,295                               | 0              | 0                         | 0                        | 0                             | 119,295                  | Blackout License Plate               |
| Dealer License Fees                  | 681,403                               | 701            | 680,702                   | 0                        | 0                             | 0                        | n/a                                  |
| KHP Staffing & Training Surcharge    | 305,983                               | 0              | 0                         | 0                        | 0                             | 305,983                  | KHP Staffing & Training Fund         |
| Law Enforcemnt Trainng Ctr Surcharge | 0                                     | 0              | 0                         | 0                        | 0                             | 0                        | Law Enforcement Training Fund        |
| Distinctive License Plate            | 0                                     | 0              | 0                         | 0                        | 0                             | 0                        | Distinctive License Plate            |
| Royalty License Plate                | 191,760                               | 0              | 0                         | 0                        | 0                             | 191,760                  | Royalty License Plate                |
| Vehicle Park Fee                     | 135,220                               | 0              | 0                         | 0                        | 0                             | 135,220                  | Park Fee                             |
| Commercial Vehicle Fee               | 838,011                               | 0              | 0                         | 0                        | 0                             | 838,011                  | State General                        |
| Commercial Vehicle Fee               | 14,736                                | 0              | 0                         | 0                        | 0                             | 14,736                   | Comm Veh Admin System                |
| Rental Vehicle Fee                   | 7,929                                 | 0              | 0                         | 0                        | 0                             | 7,929                    | Rental Vehicle Adm Fee               |
| DOT Special Vehicle Permit License   | 536,330                               | 0              | 536,330                   | 0                        | 0                             | 0                        | n/a                                  |
| Services/Fees (Record copies, etc.)  | 85,437                                | 0              | 0                         | 0                        | 0                             | 1,164                    | KS Hwy Patrol Training Center        |
| Services/Fees (Record copies, etc.)  | 0                                     | 0              | 0                         | 0                        | 0                             | 80,757                   | Div. of Vehicle Operating            |
| Services/Fees (Record copies, etc.)  | 0                                     | 0              | 0                         | 0                        | 0                             | 3,515                    | Community Correction Spvsn           |
| Subtotal                             | \$ 13,861,511                         | \$ 1,367       | \$ 11,274,913             | \$ 0                     | \$ 0                          | 2,585,230                |                                      |
| <b>DRIVER LICENSE FEES</b>           |                                       |                |                           |                          |                               |                          |                                      |
| Operator - Class C                   | \$ 633,543                            | \$ 55          | \$ 395,930                | \$ 237,558               | \$ 0                          | 0                        | n/a                                  |
| Motorcycle - Class M                 | 42,675                                | 0              | 25,605                    | 8,535                    | 8,535                         | 0                        | n/a                                  |
| Chauffeur - Class A,B                | 10,713                                | 0              | 8,570                     | 2,143                    | 0                             | 0                        | n/a                                  |
| Commercial Truck Driver Training     | 6,016                                 | 0              | 0                         | 0                        | 0                             | 6,016                    | Truck Driver Training                |
| Commercial Truck Driver Lic.         | 48,958                                | 0              | 39,166                    | 9,792                    | 0                             | 0                        | n/a                                  |
| Commercial DL Drive Test Fee         | 10,362                                | 0              | 0                         | 0                        | 0                             | 10,362                   | Comm DL Drive Test Fee Fd            |
| Photo Fee                            | 501,918                               | 0              | 0                         | 0                        | 0                             | 501,918                  | Photo Fee                            |
| Ignition Interlock Designation Fee   | 5,340                                 | 0              | 0                         | 0                        | 0                             | 5,340                    | DUI-IID Designation Fund             |
| Miscellaneous Additional Fees        | 322,855                               | 498            | 322,358                   | 0                        | 0                             | 0                        | n/a                                  |
| Reinstatement Fees                   | 191,367                               | 800            | 0                         | 0                        | 0                             | 66,698                   | Alcohol Intox. Program               |
| Reinstatement Fees                   | 0                                     | 0              | 0                         | 0                        | 0                             | 38,113                   | Forensic Laboratory/Materials        |
| Reinstatement Fees                   | 0                                     | 0              | 0                         | 0                        | 0                             | 38,113                   | DUI Equipment                        |
| Reinstatement Fees                   | 0                                     | 0              | 0                         | 0                        | 0                             | 47,642                   | 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                             | \$ 1,773,745                          | \$ 1,352       | \$ 791,629                | \$ 258,028               | \$ 8,535                      | \$ 714,202               |                                      |
| Dealer Fines                         | 500                                   | 0              | 500                       | 0                        | 0                             | 0                        |                                      |
| Total Division of Vehicles           | \$ 15,635,756                         | \$ 2,719       | \$ 12,067,042             | \$ 258,028               | \$ 8,535                      | \$ 3,299,432             |                                      |

# KANSAS DEPARTMENT OF REVENUE

## DIVISION OF TAXATION Fiscal Year 2026 Cumulative Taxes and Fees

Schedule IV, Page 1  
December 2025

| INCOME TAXES   | Receipts         | Refunds        | Distribution of Taxes and Fees |                    |                            |
|--|------------------|----------------|--------------------------------|--------------------|----------------------------|
|  |                  |                | State General Fund             | State Highway Fund | Skill Program Repayment    |
| Corporate Income Tax   | \$ 88,914,376    | \$ 74,581,130  | \$ 14,333,246                  | \$ 0               | \$ 0                       |
| Corporate Estimated Tax  | 479,847,331      | 0              | 479,847,331                    | 0                  | 0                          |
| Franchise Tax  | 0                | 0              | 0                              | 0                  | 0                          |
| * Individual Income Tax  | 160,060,712      | 264,773,854    | (104,713,143)                  | 0                  | 0                          |
| Individual Estimated Tax                                       | 165,808,921      | 0              | 165,808,921                    | 0                  | 0                          |
| Withholding Tax  | 2,335,864,706    | 23,030,639     | 2,312,834,067                  | 0                  | 0                          |
| Inheritance Tax  | 0                | 0              | 0                              | 0                  | 0                          |
| Estate Tax   | 0                | 0              | 0                              | 0                  | 0                          |
| Privilege Tax  | 2,637,483        | 3,384,573      | (747,090)                      | 0                  | 0                          |
| Privilege Estimated Tax  | 19,484,893       | 0              | 19,484,893                     | 0                  | 0                          |
| Total Income Taxes   | \$ 3,252,618,422 | \$ 365,770,196 | \$ 2,886,848,226               | \$ 0               | \$ 0                       |
| SALES TAX AND USE TAXES  | Receipts         | Refunds        | State General Fund             | State Highway Fund | County, City Clearing Fund |
|  |                  |                | \$ 1,271,277,691               | \$ 279,060,957     | \$ 0                       |
| Sales Tax  | \$ 1,557,386,153 | \$ 7,047,505   | \$ 0                           | \$ 70,267          | \$ 0                       |
| Sales Tax - KC Intermodal Facility District                    | 70,267           | 0              | 0                              | 70,267             | 0                          |
| Sales Tax - State Fair   | 454,265          | 0              | 0                              | 81,768             | \$ 372,497                 |
| County, City Sales Tax   | 663,288,011      | 0              | 0                              | 0                  | \$ 663,288,011             |
| County, City Sales Tax - Storm Mgt. & Flood Control            | 7,981,464        | 0              | 0                              | 0                  | \$ 7,981,464               |
| County, City Sales Tax - Johnson Co. Research Triangle         | 9,976,683        | 0              | 0                              | 0                  | \$ 9,976,683               |
| County, City Sales Tax - Community Development District        | 16,846,521       | 0              | 0                              | 0                  | \$ 16,846,521              |
| County, City Sales Tax - Transportation Development District   | 6,113,331        | 0              | 0                              | 0                  | \$ 6,113,331               |
| Cons. Compensating UseTax                                      | 134,180,314      | 546,308        | \$ 109,579,885                 | \$ 24,054,121      | \$ 0                       |
| Cons. Compensating Tax - State Fair                            | 0                | 0              | 0                              | 0                  | 0                          |
| County, City Cons. Comp. Tax                                   | 46,763,916       | 0              | 0                              | 0                  | \$ 46,763,916              |
| County, City Cons. Comp. Tax - Storm Mgt. & Flood Control      | 697,510          | 0              | 0                              | 0                  | \$ 697,510                 |
| County, City Cons. Comp. Tax - Johnson Co. Research Triangle   | 871,874          | 0              | 0                              | 0                  | \$ 871,874                 |
| Retailer Compensating Tax                                      | 434,589,842      | 6,625,618      | \$ 350,930,664                 | \$ 77,033,560      | \$ 0                       |
| Retailer Compensating Tax - State Fair                         | 0                | 0              | 0                              | 0                  | 0                          |
| County, City Retailer Comp Tax                                 | 147,355,321      | 0              | 0                              | 0                  | \$ 147,355,321             |
| County, City Retailer Comp Tax - Storm Mgt. & Flood Control    | 2,079,124        | 0              | 0                              | 0                  | \$ 2,079,124               |
| County, City Retailer Comp Tax - Johnson Co. Research Triangle | 2,598,867        | 0              | 0                              | 0                  | \$ 2,598,867               |
| Total Sales and Use Taxes                                      | \$ 3,031,253,461 | \$ 14,219,431  | \$ 1,731,788,240               | \$ 380,300,673     | \$ 904,945,117             |

\* \$8,228,715 - Homestead Property Tax Relief paid from the Income Tax Refund Fund YTD.

\* \$50,000 -- Non-game paid from Income Tax Refund Fund YTD.

## KANSAS DEPARTMENT OF REVENUE

### DIVISION OF TAXATION Fiscal Year 2026 Cumulative Taxes and Fees

Schedule IV, Page 2  
December 2025

| <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¢) | \$ 171,063,458<br>622,532 | \$ 191,596<br>0 | \$ 113,407,655<br>413,174 | \$ 57,464,207<br>209,357  | 0<br>0                          |
| Subtotal                           | \$ 171,685,989            | \$ 191,596      | \$ 113,820,829            | \$ 57,673,564             | 0                               |
| M. C. Station Permits              | 168,041                   | 0               | 111,529                   | 56,512                    | 0                               |
| Subtotal                           | \$ 168,041                | \$ 0            | \$ 111,529                | \$ 56,512                 | 0                               |
| Special Fuel Tax                   | \$ 65,022,957             | \$ 1,042,446    | \$ 42,463,866             | \$ 21,516,646             | 0                               |
| Interstate M.F. User Tax           | 5,688,224                 | 0               | 3,775,274                 | 1,912,950                 | 0                               |
| M. F. Tax, L. P.                   | 1,069,587                 | 0               | 709,885                   | 359,702                   | 0                               |
| Subtotal                           | \$ 71,780,768             | \$ 1,042,446    | \$ 46,949,025             | \$ 23,789,298             | 0                               |
| Total Motor Fuel Taxes             | \$ 243,634,798            | \$ 1,234,042    | \$ 160,881,383            | \$ 81,519,374             | 0                               |

## KANSAS DEPARTMENT OF REVENUE

### DIVISION OF TAXATION Fiscal Year 2026 Cumulative Taxes and Fees

Schedule IV, Page 3  
December 2025

| VARIOUS TAXES                                  | Receipts Received  | Refunds        | Distribution of Taxes and Fees |                    |                                    |
|--|--------------------|----------------|--------------------------------|--------------------|------------------------------------|
|  |                    |                | State General Fund             | Other Fund Amount  | Other Fund                         |
| Transient Guest Tax                            | \$ 36,621,705      | \$ 23,712      | \$ 731,960                     | \$ 35,866,034      | County, City Transient Guest       |
| Liquor Enforcement Tax                         | 41,908,407         | 55,963         | 41,852,443                     | 0                  | n/a                                |
| Liquor Retail Excise Tax                       | 31,059,451         | 22,756         | 7,759,174                      | 1,551,835          | Comm. Alcoholic Intoc. Program     |
| Liquor Retail Excise Tax                       | 0                  | 0              | 0                              | 21,725,686         | Local Alcoholic Liquor             |
| Marijuana Tax                                  | 56,540             | 1,738          | 13,805                         | 40,996             | County Drug Tax                    |
| Controlled Substance Tax                       | 123,318            | 0              | 30,830                         | 92,489             | County Drug Tax                    |
| Liquor Retail Excise Tax                       | 6,536              | 0              | 1,961                          | 4,575              |                                    |
| Bingo Hard Cards (Call Bingo)                  | 1,854              | 0              | 0                              | 1,854              | State Charitable Gaming Regulation |
| Bingo Instant / Bingo Faces (Card Distributor) | 154,185            | 0              | 0                              | 154,185            | State Charitable Gaming Regulation |
| <br>Cigarette Tax                              | <br>40,373,870     | <br>177,936    | <br>40,195,934                 | <br>0              | <br>n/a                            |
| Electronic Cigarette Tax                       | 1,784,937          | 0              | 1,784,937                      | 0                  | n/a                                |
| Tobacco Products Tax                           | 5,258,963          | 315            | 5,258,648                      | 0                  | n/a                                |
| Waste Tire Excise Tax                          | 413,261            | 11,645         | 0                              | 401,616            | Waste Tire Management Fund         |
| Motor Vehicle Rental Excise Tax                | 3,296,886          | 0              | 0                              | 3,296,886          | Vehicle Rental Fund                |
| <br>Oil Mineral Tax                            | <br>14,475,481     | <br>182,975    | <br>13,292,032                 | <br>1,000,475      | <br>Spec. Co. Mineral Prod. Tax    |
| Gas Mineral Tax                                | 2,288,363          | 677            | 2,127,547                      | 160,138            | Spec. Co. Mineral Prod. Tax        |
| Oil Assessment Conservation                    | 2,358,157          | 0              | 0                              | 2,358,157          | KCC Oil Assmt. Conservation        |
| Gas Assessment Conservation                    | 1,271,267          | 0              | 0                              | 1,271,267          | KCC Gas Assmt. Conservation        |
| Dry Cleaning Environmental Tax                 | 307,755            | 18,144         | 0                              | 289,611            | Dry Cleaning Environmental Tax     |
| Dry Cleaning Solvent Tax                       | 1,908              | 0              | 0                              | 1,908              | Dry Cleaning Solvent Tax           |
| <br>Gas, and Oil Royalty                       | <br>31,320         | <br>0          | <br>43                         | <br>31,277         | <br>Arkansas River Gaging Fund     |
| Sand Royalty                                   | 48,235             | 0              | 0                              | 48,235             | Sand Royalty                       |
| Car Line Tax                                   | 0                  | 0              | 0                              | 0                  | Car Line Tax                       |
| <br>City Bond Finance                          | <br>42,042,787     | <br>0          | <br>0                          | <br>42,042,787     | <br>City Bond Finance              |
| <br>Total Various Taxes                        | <br>\$ 223,885,188 | <br>\$ 495,862 | <br>\$ 113,049,314             | <br>\$ 110,340,012 |                                    |

## KANSAS DEPARTMENT OF REVENUE

### DIVISION OF TAXATION Fiscal Year 2026 Cumulative Taxes and Fees

Schedule IV, Page 4  
December 2025

| <b>BONDS, LICENSES &amp; FEES</b>    | Distribution of Taxes and Fees |           |                    |                    |  |
|--------------------------------------|--------------------------------|-----------|--------------------|--------------------|--|
|                                      | Receipts Received              | Refunds   | State General Fund | State Highway Fund | Bond Fund                              |
|                                      |                                |           |                    |                    | Other Fund                             |
| Various Bonds                        | \$ 178,164                     | 20,500    | 0                  | 0                  | 157,664 n/a                            |
| Bingo License/Registration/Fines     | 2,800                          | 0         | 0                  | 0                  | 2,800 State Charitable Gaming Reg      |
| Raffle Registration Fee              | 1,300                          | 250       | 0                  | 0                  | 1,050 State Charitable Gaming Reg      |
| Liquified Petroleum License Fee      | 10                             | 0         | 10                 | 0                  | 0 n/a                                  |
| ABC License/Registration/Fines       | 28,050                         | 0         | 0                  | 0                  | 28,050 ABC Modernization Fund          |
| Liquid Fuel Carrier License          | 5,175                          | 0         | 5,175              | 0                  | 0 n/a                                  |
| Gas Refund Permit                    | 504                            | 0         | 504                | 0                  | 0 n/a                                  |
| Petroleum Inspection                 | 624,378                        | 0         | 0                  | 0                  | 624,378 Petroleum Inspec. Fee          |
| Oil Inspection                       | 100,000                        | 0         | 100,000            | 0                  | 0 n/a                                  |
| Aboveground Petroleum Storage        | 3,208,943                      | 0         | 0                  | 0                  | 3,208,943 Environmental Assur. / Above |
| Underground Petroleum Storage        | 4,616,529                      | 0         | 0                  | 0                  | 4,616,529 Environmental Assur. / Below |
| Petroleum Storage Fee                | 0                              | 0         | 0                  | 0                  | 0 UST Redevelopment                    |
| Petroleum Storage Fee                | 3,828,352                      | 0         | 0                  | 0                  | 3,828,352 Environmental Stewardship    |
| Public Water Supply Fee              | 112,458                        | 0         | 0                  | 0                  | 112,458 Public Water Supply            |
| Water Protection Fee                 | 3,220,546                      | 0         | 0                  | 0                  | 3,220,546 State Water Plan             |
| Clean Drinking Water Fee             | 1,629,074                      | 0         | 0                  | 76,892             | 1,552,182 State Water Plan             |
| IFTA Decals                          | 55,101                         | 3,210     | 51,891             | 0                  | 0 n/a                                  |
| 9-1-1 Prepaid Wireless Fee           | 799,937                        | 0         | 0                  | 0                  | 799,937 911 Prepaid Wireless           |
| Non-Resident Contractor              | 0                              | 0         | 0                  | 0                  | 0 n/a                                  |
| Cigarette & Tobacco Product Reg./Fee | 173,721                        | 0         | 0                  | 0                  | 173,721 Cig. & Tob. Prod. Reg.         |
| Electronic Databases Fee             | 11,456,691                     | 0         | 0                  | 0                  | 11,456,691 Electronic Databases Fee    |
| Publications Fee                     | 35,298                         | 0         | 0                  | 0                  | 35,298 Publications Fee                |
| Special Training Fee                 | 51,425                         | 0         | 0                  | 0                  | 51,425 Special Training                |
| Recovery/Enforcement Fees            | 2,007,990                      | 0         | 0                  | 0                  | 2,007,990 Recovery Fund/Enf Actions    |
| Services/Fees (copies, etc)          | 0                              | 0         | 0                  | 0                  | 0 n/a                                  |
| Total Bonds, License & Fees          | \$ 32,136,447                  | \$ 23,960 | \$ 157,580         | \$ 76,892          | \$ 31,878,015                          |

## KANSAS DEPARTMENT OF REVENUE

### DIVISION OF PROPERTY VALUATION Fiscal Year 2026 Cumulative Taxes and Fees

Schedule IV, Page 5  
December 2025

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

### DIVISION OF ALCOHOLIC BEVERAGE CONTROL Fiscal Year 2026 Cumulative Taxes and Fees

| <b>ABC TAXES &amp; FEES</b>          | Receipts<br>Received | Refunds    | State General<br>Fund |                             |                        |            |
|--------------------------------------|----------------------|------------|-----------------------|-----------------------------|------------------------|------------|
|                                      |                      |            | Protested<br>Fund     | Alcoholic Intox.<br>Program | Alcoholic<br>Treatment |            |
| Gallonage Tax - Cereal Malt Beverage | \$ 47,634            | \$ 0       | \$ 47,634             | \$ 0                        | \$ 0                   | \$ 0       |
| Gallonage Tax - Wines and Beer       | \$ 5,260,730         | 112        | \$ 5,260,618          | \$ 0                        | \$ 0                   | \$ 0       |
| Gallonage Tax - Alcohol and Spirits  | \$ 7,708,644         | 0          | \$ 6,937,779          | \$ 0                        | \$ 770,865             | \$ 0       |
| Gallonage Tax - Farm Winery          | \$ 12,657            | 0          | \$ 12,657             | \$ 0                        | \$ 0                   | \$ 0       |
| Gallonage Tax - Micro-brewery        | \$ 90,672            | 0          | \$ 90,672             | \$ 0                        | \$ 0                   | \$ 0       |
| Gallonage Tax - Micro-distillery     | \$ 10,977            | 0          | \$ 9,879              | \$ 0                        | \$ 1,098               | \$ 0       |
| Subtotal Gallonage Taxes             | \$ 13,131,313        | \$ 112     | \$ 12,359,239         | \$ 0                        | \$ 771,962             | \$ 0       |
| Label Fees                           | \$ 412,550           | \$ 43,975  | \$ 368,575            | \$ 0                        | \$ 0                   | \$ 0       |
| License, Permit & Reg. Fees          | \$ 223,718           | 14,935     | \$ 208,783            | \$ 0                        | \$ 0                   | \$ 0       |
| Club/Drink License Fees              | \$ 1,849,224         | 67,810     | \$ 890,707            | \$ 0                        | \$ 0                   | \$ 890,707 |
| C. M. B. Retail Stamps               | \$ 62,655            | 0          | \$ 62,655             | \$ 0                        | \$ 0                   | \$ 0       |
| Fines                                | \$ 100,550           | 4,250      | \$ 96,300             | \$ 0                        | \$ 0                   | \$ 0       |
| Total A.B.C. Taxes & Fees            | \$ 15,780,011        | \$ 131,082 | \$ 13,986,259         | \$ 0                        | \$ 771,962             | \$ 890,707 |

**KANSAS DEPARTMENT OF REVENUE**  
**DIVISION OF VEHICLES**  
**Fiscal Year 2026 Cumulative Taxes and Fees**

Schedule IV, Page 6  
December 2025

| DIV OF VEHICLE FEES                  | Distribution of Taxes and Fees |           |                    |                   |                        |                   |                                      |
|--------------------------------------|--------------------------------|-----------|--------------------|-------------------|------------------------|-------------------|--------------------------------------|
|                                      | Receipts Received              | Refunds   | State Highway Fund | State Safety Fund | Motorcycle Safety Fund | Other Fund Amount | Other Fund                           |
|                                      | \$ 59,691,922                  | \$ 23,033 | \$ 59,668,889      | \$ 0              | \$ 0                   | \$ 0              | n/a                                  |
| Title & Reg. Fees (Co.Treas.)        | \$ 1,493,485                   | 0         | 0                  | 0                 | 0                      | 1,493,485         | KS Hwy Patrol Motor Vehicle          |
| Title & Reg. Fees                    | \$ 1,280,968                   | 0         | 0                  | 0                 | 0                      | 1,280,968         | VIPS/CAMA Tech Hardware              |
| Title & Reg. Fees                    | \$ 1,060                       | 0         | 0                  | 0                 | 0                      | 1,060             | Repossesed Title Fee                 |
| Title & Reg. Fees (Direct Mail)      | \$ 419,554                     | 0         | \$ 419,554         | 0                 | 0                      | 0                 | n/a                                  |
| Veh. Modernization Surcharge         | \$ 6,697,801                   | 0         | \$ 6,697,801       | 0                 | 0                      | 0                 | Div of Vehicles Modernization Fd     |
| Certificate of Compliance Fee        | \$ 1,747                       | 0         | 0                  | 0                 | 0                      | 1,747             | n/a                                  |
| Vehicle Registration SGF             | \$ 2,070,011                   | 0         | 0                  | 0                 | 0                      | 2,070,011         | Criminal Justice Info System Line Fd |
| Motor Carrier Insp. & Reg. Fees      | \$ 434,817                     | 0         | \$ 434,817         | 0                 | 0                      | 0                 | n/a                                  |
| Apportioned Registration Fees        | \$ 20,780,527                  | 0         | \$ 20,780,527      | 0                 | 0                      | 0                 | n/a                                  |
| Veh. Dealers & Mfr. Fee              | \$ 514,983                     | 0         | 0                  | 0                 | 0                      | 514,983           | Veh. Dealers & Mfr. Fee              |
| Blackout License Plate               | \$ 868,933                     | 0         | 0                  | 0                 | 0                      | 868,933           | Blackout License Plate               |
| Co. Treas. Veh Lic. Fee              | \$ 4,200                       | 0         | 0                  | 0                 | 0                      | 4,200             | Co. Treas. Veh Lic. Fee              |
| Dealer License Fees                  | \$ 1,691,274                   | 1,662     | \$ 1,689,612       | 0                 | 0                      | 0                 | n/a                                  |
| KHP Staffing & Training Surcharge    | \$ 3,309,389                   | 0         | 0                  | 0                 | 0                      | 3,309,389         | KHP Staffing & Training Fund         |
| Law Enforcemnt Trainng Ctr Surcharge | \$ 0                           | 0         | 0                  | 0                 | 0                      | 0                 | Law Enforcement Training Fund        |
| Distinctive License Plate            | \$ 0                           | 0         | 0                  | 0                 | 0                      | 0                 | Distinctive License Plate            |
| Royalty License Plate                | \$ 2,098,587                   | 0         | 0                  | 0                 | 0                      | 2,098,587         | Royalty License Plate                |
| Vehicle Park Fee                     | \$ 1,667,683                   | 0         | 0                  | 0                 | 0                      | 1,667,683         | Park Fee                             |
| Commercial Vehicle Fee               | \$ 4,666,173                   | 0         | 0                  | 0                 | 0                      | 4,666,173         | State General                        |
| Commercial Vehicle Fee               | \$ 91,579                      | 0         | 0                  | 0                 | 0                      | 91,579            | Comm Veh Admin System                |
| Rental Vehicle Fee                   | \$ 167,650                     | 0         | 0                  | 0                 | 0                      | 167,650           | Rental Vehicle Adm Fee               |
| DOT Special Vehicle Permit License   | \$ 3,619,050                   | 0         | \$ 3,619,050       | 0                 | 0                      | 0                 | n/a                                  |
| Services/Fees (Record copies, etc.)  | \$ 514,293                     | 40        | 0                  | 0                 | 0                      | 7,628             | KS Hwy Patrol Training Ctr           |
| Services/Fees (Record copies, etc.)  | \$ 0                           | 0         | 0                  | 0                 | 0                      | 503,113           | Div. of Vehicle Operating            |
| Services/Fees (Record copies, etc.)  | \$ 0                           | 0         | 0                  | 0                 | 0                      | 3,515             | Community Correction Spvsn           |
| Subtotal                             | \$ 112,085,684                 | \$ 24,734 | \$ 93,310,250      | \$ 0              | \$ 0                   | \$ 18,750,702     |                                      |
| <b>DRIVER LICENSE FEES</b>           |                                |           |                    |                   |                        |                   |                                      |
| Operator - Class C                   | \$ 3,795,773                   | \$ 439    | \$ 2,372,084       | \$ 1,423,250      | \$ 0                   | \$ 0              | n/a                                  |
| Motorcycle - Class M                 | \$ 263,679                     | 0         | \$ 158,207         | \$ 52,736         | \$ 52,736              | 0                 | n/a                                  |
| Chauffeur - Class A,B                | \$ 58,847                      | 0         | \$ 47,077          | \$ 11,770         | 0                      | 0                 | n/a                                  |
| Commercial Truck Driver Training     | \$ 30,532                      | 0         | 0                  | 0                 | 0                      | 30,532            | Truck Driver Training                |
| Commercial Truck Driver Lic.         | \$ 249,215                     | 0         | \$ 199,372         | \$ 49,843         | 0                      | 0                 | n/a                                  |
| Commercial DL Drive Test Fee         | \$ 48,206                      | 0         | 0                  | 0                 | 0                      | 48,206            | Comm DL Drive Test Fee Fd            |
| Photo Fee                            | \$ 3,006,610                   | 0         | 0                  | 0                 | 0                      | 3,006,610         | Photo Fee                            |
| Ignition Interlock Designation Fee   | \$ 26,420                      | 0         | 0                  | 0                 | 0                      | 26,420            | DUI-IID Designation Fund             |
| Miscellaneous Additional Fees        | \$ 1,759,967                   | 9,630     | \$ 1,750,337       | 0                 | 0                      | 0                 | n/a                                  |
| Reinstatement Fees                   | \$ 1,122,541                   | 3,727     | 0                  | 0                 | 0                      | 391,585           | Alcohol Intox. Program               |
| Reinstatement Fees                   | \$ 0                           | 0         | 0                  | 0                 | 0                      | 223,763           | Forensic Laboratory/Materials        |
| Reinstatement Fees                   | \$ 0                           | 0         | 0                  | 0                 | 0                      | 223,763           | DUI Equipment                        |
| Reinstatement Fees                   | \$ 0                           | 0         | 0                  | 0                 | 0                      | 279,703           | 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                             | \$ 10,361,789                  | \$ 13,796 | \$ 4,527,077       | \$ 1,537,598      | \$ 52,736              | \$ 4,230,582      |                                      |
| Dealer Fines                         | \$ 7,000                       | 0         | \$ 7,000           | 0                 | 0                      | 0                 |                                      |
| Total Division of Vehicles           | \$ 122,454,473                 | \$ 38,530 | \$ 97,844,327      | \$ 1,537,598      | \$ 52,736              | \$ 22,981,284     |                                      |