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**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

Mark A. Burghart
Secretary of Revenue

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

Fund	December 2025	FYTD 2026
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 Fnds	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, 2025Statement of Taxes and Fees Received and Deposited with the State Treasurer
In December, 2025 Compared With December, 2024

DIVISION OF TAXATION	December 2024	December 2025	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
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 Enviromental 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)
TOTAL - Division of Taxation	\$ 1,336,646,196	\$ 1,304,167,265	\$ 24,106,572	\$ 56,585,503	n/a	n/a
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 2024	December 2025	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Motor Carrier Tax	\$ 0	\$ 0	\$ 0	\$ 0	n/a	- - ()
TOTAL - Division of Property Valuation	\$ 0	\$ 0	\$ 0	\$ 0	n/a	n/a
Net Increase December, 2025 Over December, 2024	n/a	n/a	n/a	n/a	\$ 0	#DIV/0! ()

DIVISION OF VEHICLES	December 2024	December 2025	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
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 2024	December 2025	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Gallonaage Tax (Cereal Malt Beverage)	\$ 3,992	\$ 6,414	\$ 2,422	\$ 0	n/a	60.69 (I)
Gallonaage Tax (Wines & Beer)	\$ 811,985	834,846	22,861	0	n/a	2.82 (I)
Gallonaage Tax (Alcohol & Spirits)	\$ 1,212,446	1,202,078	0	10,367	n/a	0.86 (D)
Gallonaage Tax (Farm Winery)	\$ 2,694	1,623	0	1,071	n/a	39.75 (D)
Gallonaage Tax (Micro-brewery)	\$ 13,302	17,463	4,161	0	n/a	31.29 (I)
Gallonaage Tax (Micro-distillery)	\$ 1,648	2,556	907	0	n/a	55.06 (I)
Total Gallonaage 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 2025	Fiscal Year 2026	Increase	Decrease	Net Increase or Decrease	Percent of 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 Enviromental 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)
TOTAL - Division of Taxation	\$ 6,647,366,679	\$ 6,783,528,316	\$ 298,490,505	\$ 162,328,867	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 (I)

DIVISION OF PROPERTY VALUATION	Fiscal Year 2025	Fiscal Year 2026	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Motor Carrier Tax	\$ 0	\$ 0	\$ 0	\$ 0	n/a	0 ()
TOTAL - Division of Property Valuation	\$ 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	\$ 0	#DIV/0! ()

DIVISION OF VEHICLES	Fiscal Year 2025	Fiscal Year 2026	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Title & Registration Fees (Co. Treas.)	\$ 56,183,955	\$ 59,691,922	\$ 3,507,967	\$ 0	n/a	6.24 (I)
Title & Registration Fees(Repossessed Title)	552	1,060	508	0	n/a	92.03 (I)
Title & Registration Fees	1,455,754	1,493,485	37,731	0	n/a	2.59 (I)
Title & Registration Fees VIPS/CAMA	1,249,635	1,280,968	31,334	0	n/a	2.51 (I)
Title & Registration Fees (Dir. Mail)	394,207	419,554	25,347	0	n/a	6.43 (I)
Vehicle Modernization	8,674,016	8,769,559	95,543	0	n/a	1.10 (I)
KHP Staffing & Training	3,281,936	3,309,389	27,453	0	n/a	0.84 (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	1,829,360	2,098,587	269,226	0	n/a	14.72 (I)
Vehicle Park Fee	1,655,923	1,667,683	11,760	0	n/a	0.71 (I)
Mtr. Carrier Insp. & Reg. Fees	377,946	434,817	56,871	0	n/a	15.05 (I)
Apportioned Registration Fees	24,071,285	20,780,527	0	3,290,758	n/a	13.67 (D)
Commercial Vehicle Fees	5,374,452	4,925,402	0	449,050	n/a	8.36 (D)
Full-Privilege License Fees	533,427	519,183	0	14,244	n/a	2.67 (D)
Veh Fee Direct Mail Registration	0	868,933	868,933	0	n/a	100.00 (I)
Dealer Fines	1,500	7,000	5,500	0	n/a	366.67 (I)
Dealer License Fees	1,755,331	1,691,274	0	64,057	n/a	3.65 (D)
Driver License Fees	10,235,073	10,361,789	126,716	0	n/a	1.24 (I)
Services (Record copies, etc.)	573,663	514,293	0	59,370	n/a	10.35 (D)
DOT Special Vehicle Permit Fees	3,359,930	3,619,050	259,120	0	n/a	7.71 (I)
TOTAL - Division of Vehicles	\$ 121,007,944	\$ 122,454,473	\$ 5,324,008	\$ 3,877,479	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 2025	Fiscal Year 2026	Increase	Decrease	Net Increase or Decrease	Percent of Increase or Decrease
Gallonaage Tax (Cereal Malt Beverage)	\$ 45,734	\$ 47,634	\$ 1,900	\$ 0	n/a	4.15 (I)
Gallonaage Tax (Wines & Beer)	5,435,394	5,260,730	0	174,664	n/a	3.21 (D)
Gallonaage Tax (Alcohol & Spirits)	7,228,874	7,708,644	479,770	0	n/a	6.64 (I)
Gallonaage Tax (Farm Winery)	14,952	12,657	0	2,295	n/a	15.35 (D)
Gallonaage Tax (Micro-brewery)	89,663	90,672	1,009	0	n/a	1.13 (I)
Gallonaage Tax (Micro-distillery)	6,235	10,977	4,742	0	n/a	76.05 (I)
Total Gallonaage Tax	\$ 12,820,851	\$ 13,131,313	\$ 487,421	\$ 176,959	n/a	n/a
Label Registration Fees	326,650	412,550	85,900	0	n/a	26.30 (I)
License, Permit & Reg. Fees	360,775	223,718	0	137,057	n/a	37.99 (D)
Club/Drink License Fees	1,440,505	1,849,224	408,719	0	n/a	28.37 (I)
C.M.B. License Fees	33,300	62,655	29,355	0	n/a	88.15 (I)
Fines	121,000	100,550	0	20,450	n/a	16.90 (D)
TOTAL - Division of A.B.C.	\$ 15,103,081	\$ 15,780,011	\$ 1,011,395	\$ 334,466	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	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
			Fund	Fund	
Sales Tax	\$ 255,263,211	\$ 1,242,216	\$ 208,297,216	\$ 45,723,779	\$ 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

MOTOR FUEL TAXES	Receipts Received	Refunds	Distribution of Taxes		
			State Highway Fund	City, County Highway Fund	Alcohol Producer Incentive Fund
Motor Fuel Tax, Regular	\$ 27,599,162	\$ 3,150	\$ 18,315,473	\$ 9,280,539	\$ 0
E-85 (17¢)	77,210	0	51,245	25,966	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	\$ 10,723,245	\$ 88,484	\$ 7,058,291	\$ 3,576,470	\$ 0
Interstate M.F. User Tax	860,474	0	571,096	289,377	0
M. F. Tax, L. P.	283,754	0	188,328	95,426	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			Distribution of Taxes and Fees		
	Receipts Received	Refunds	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
Cigarette Tax	6,196,577	17,150	6,179,427	0	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
Oil Mineral Tax	1,973,889	0	1,835,717	138,172	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 Enviromental Tax	48,716	18,144	0	30,571	Dry Cleaning Enviromental Tax
Dry Cleaning Solvent Tax	273	0	0	273	Dry Cleaning Solvent Tax
Gas, and Oil Royalty	3,700	0	3,700	0	Arkansas River Gaging Fund
Sand Royalty	6,832	0	0	6,832	Sand Royalty
Car Line Tax	0	0	0	0	Car Line Tax
City Bond Finance	9,309,149	0	0	9,309,149	City Bond Finance
Total Various Taxes	\$ 39,456,535	\$ 62,968	\$ 19,133,044	\$ 20,260,522	

KANSAS DEPARTMENT OF REVENUE

DIVISION OF TAXATION Collection of Monthly Taxes and Fees

Schedule III, Page 4
December 2025

BONDS, LICENSES & FEES			Distribution of Taxes and Fees			
	Receipts Received	Refunds	State General Fund	State Highway Fund	Bond Fund	Other Fund
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

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

DIVISION OF ALCOHOLIC BEVERAGE CONTROL Collection of Monthly Taxes and Fees

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

KANSAS DEPARTMENT OF REVENUE

DIVISION OF VEHICLES

Collection of Monthly Taxes and Fees

Schedule III, Page 6

December 2025

Distribution of Taxes and Fees

DIV OF VEHICLE FEES	Receipts		Refunds	State Highway		State Safety	Motorcycle	Other Fund	Other
	Received			Fund		Fund	Safety Fund	Amount	Fund
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	Repossessioned 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	
DRIVER LICENSE FEES									
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
			Fund	Fund	
Sales Tax	\$ 1,557,386,153	\$ 7,047,505	\$ 1,271,277,691	\$ 279,060,957	\$ 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

MOTOR FUEL TAXES	Receipts Received	Refunds	Distribution of Taxes		
			State Highway Fund	City, County Highway Fund	Alcohol Producer Incentive Fund
Motor Fuel Tax, Regular E-85 (17¢)	\$ 171,063,458 622,532	\$ 191,596 0	\$ 113,407,655 413,174	\$ 57,464,207 209,357	\$ 0 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
Cigarette Tax	40,373,870	177,936	40,195,934	0	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
Oil Mineral Tax	14,475,481	182,975	13,292,032	1,000,475	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 Enviromental Tax	307,755	18,144	0	289,611	Dry Cleaning Enviromental Tax
Dry Cleaning Solvent Tax	1,908	0	0	1,908	Dry Cleaning Solvent Tax
Gas, and Oil Royalty	31,320	0	43	31,277	Arkansas River Gaging Fund
Sand Royalty	48,235	0	0	48,235	Sand Royalty
Car Line Tax	0	0	0	0	Car Line Tax
City Bond Finance	42,042,787	0	0	42,042,787	City Bond Finance
Total Various Taxes	\$ 223,885,188	\$ 495,862	\$ 113,049,314	\$ 110,340,012	

KANSAS DEPARTMENT OF REVENUE

DIVISION OF TAXATION Fiscal Year 2026 Cumulative Taxes and Fees

Schedule IV, Page 4
December 2025

BONDS, LICENSES & FEES	Receipts Received	Refunds	Distribution of Taxes and Fees			
			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

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

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

ABC TAXES & FEES	Receipts Received	Refunds	State General Fund	Protested Fund	Alcoholic Intox. Program	Alcoholic Treatment
Gallage Tax - Cereal Malt Beverage	\$ 47,634	\$ 0	\$ 47,634	\$ 0	\$ 0	0
Gallage Tax - Wines and Beer	5,260,730	112	5,260,618	0	0	0
Gallage Tax - Alcohol and Spirits	7,708,644	0	6,937,779	0	770,865	0
Gallage Tax - Farm Winery	12,657	0	12,657	0	0	0
Gallage Tax - Micro-brewery	90,672	0	90,672	0	0	0
Gallage Tax - Micro-distillery	10,977	0	9,879	0	1,098	0
Subtotal Gallage 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

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Distribution of Taxes and Fees

DIV OF VEHICLE FEES	Receipts Received	Refunds	State Highway Fund	State Safety Fund	Motorcycle Safety Fund	Other Fund Amount	Other Fund
Title & Reg. Fees (Co.Treas.)	\$ 59,691,922	\$ 23,033	\$ 59,668,889	\$ 0	\$ 0	\$ 0	n/a
Title & Reg. Fees	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	Repossessed 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	

DRIVER LICENSE FEES

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	