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# DEPARTMENT OFFICIALS

## JANUARY 2017

Samuel M. Williams  
Secretary of Revenue

### SECRETARIAT STAFF

#### **Resource Management**

Kris Holm, Director

#### **Legal Services**

David Clauser, General Counsel

##### **Tax Policy**

#### **Office of Research Analysis**

Kathleen Smith, Director

#### **Information Services**

Jon Payne, Chief Information Officer

#### **Audit Services**

Mike Boekhaus, Audit Administrator

#### **Chief of Staff**

Matt Billingsley

#### **Public Information Officer**

Jeannine Koranda

### DIVISIONS AND SUPPORTING BUREAUS

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

Debra Beavers, Director

Bart Branyon, Chief Enforcement Officer

#### **Division of Tax Operations**

David Clauser, Director

##### **Channel Management**

Troy Ledbetter, Chief Channel Management Officer

##### **Customer Relations**

Andy Alkire, Chief Customer Relations Officer

##### **Compliance Enforcement**

Dedra Platt, Chief Compliance Enforcement Officer

##### **Electronic Services**

Andy Coultis, Chief Electronics Officer

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

David Harper, Director

Roger Hamm, Deputy Director

#### **Division of Vehicles**

Lisa Kaspar, Director

##### **Vehicle Services Managers**

Mark Schemm, Titles and Registration

Deann Williams, Commercial Motor Vehicle

LeeAnn Phelps, Dealers Licensing and e-lien

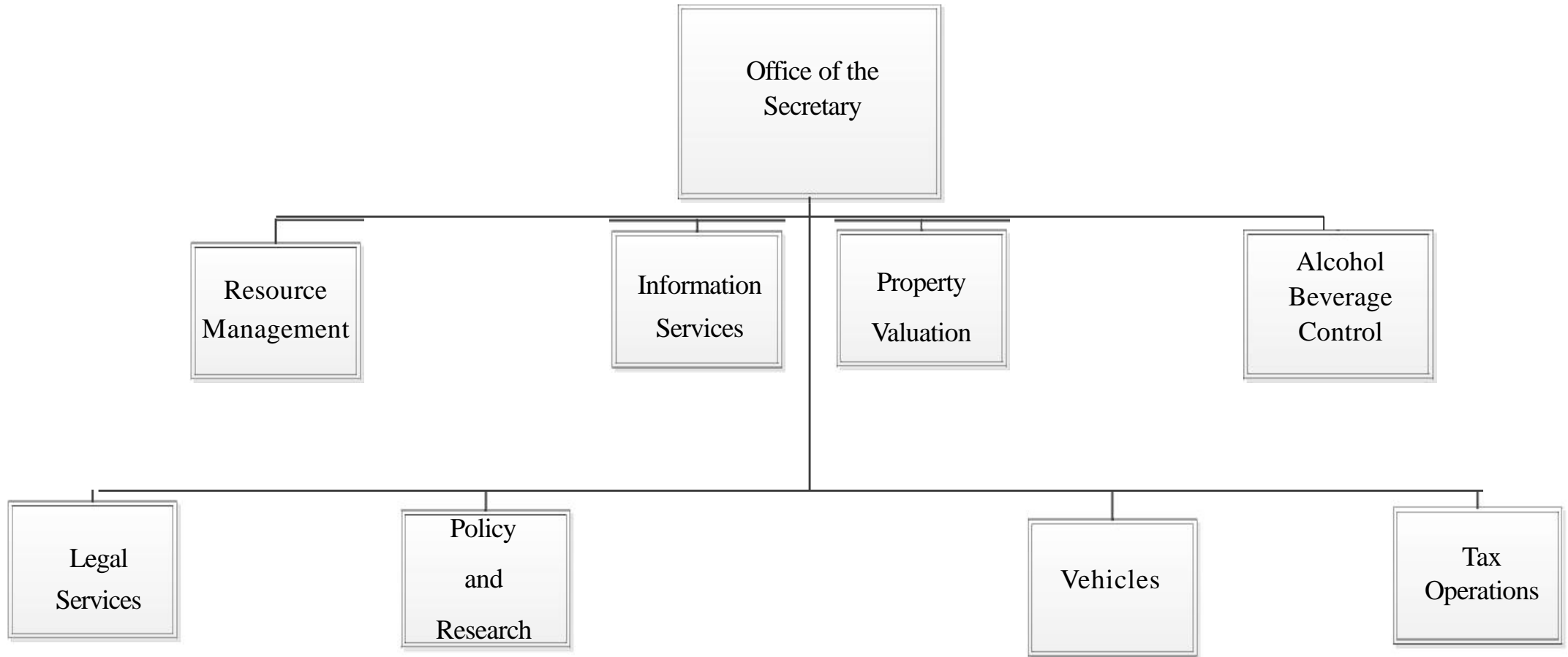
##### **Driver Services Managers**

Breana Berroth, Driver Licensing

Kent Selk, Driver Licensing and CDL

Jodie Soldan, Driver Solutions

### Kansas Department of Revenue Organization Chart Fiscal Year 2017



**Selected Kansas Department of Revenue Telephone and FAX Numbers**

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
Collections	(785) 296- 6121	Bingo Tax	(785) 296- 6127
Human Resources	(785) 296- 3077	Cigarette and Tobacco Products	(785) 368- 8222
Property Valuation Division	(785) 296- 2365	Commercial Motor Veh Office (CMVO)	(785) 296- 6541
Secretary of Revenue's Office	(785) 296- 3041	Commercial Vehicle Central Permit	(785) 368- 6501
Taxation	(785) 368- 8222	Corporate Income Tax	(785) 368- 8222
Vehicles	(785) 296- 3601	Dealer Licensing	(785) 296- 8385
		Driver License Examination	(785) 296- 3963
Taxpayer Advocate	(785) 296- 2473	Driver License Examination, Burlingame	(785) 266- 7380
		Driver Medical/Vision	(785) 368- 8971
		Driver Solutions	(785) 296- 3671
For registration to remit taxes:		Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Electronic Filing	(785) 296- 6993
		Environmental Assurance Fee	(785) 368- 8222
Billing and tax inquiries:		Estate Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Fiduciary	(785) 368- 8222
Refund Information Line	1(800) 894- 0318	Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
For audit inquiries:		Individual Income Estimated Tax	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Individual Income Tax	(785) 368- 8222
		Intangibles Tax	(785) 368- 8222
For legal inquiries:		Liquor Enforcement Tax	(785) 368- 8222
Legal Services Bureau	(785) 296- 2381	Liquor Drink Tax	(785) 368- 8222
		Mineral Taxes	(785) 368- 8222
For revenue collection statistical inquiries:		Motor Fuel Taxes	(785) 368- 8222
Office of Policy and Research	(785) 296- 3081	Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 368- 8222
		Tax Appeals Section	(785) 296- 8460
		Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
		Vehicle Rental Excise Tax	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Vehicle Titles and Registration	(785) 296- 3621
Kansas City Metro Assistance Center	(913) 631- 0296	Water Protection Fee	(785) 368- 8222
Wichita Audit Office	(316) 337- 6163	Withholding Tax	(785) 368- 8222
Wichita Collections Office	(316) 337- 6153		
Wichita Assistance Center	(316) 337- 6140		

**FAX Numbers:**

Alcoholic Beverage Control	(785) 296- 7185	Driver License: Topeka, Burlingame	(785) 296- 8277
Audit Services	(785) 296- 0531	Driver License: Wichita, Twin Lakes	(316) 821- 9921
Commercial Motor Veh Office (CMVO)	(785) 296- 6548	Driver Medical Review	(785) 296- 5857
Commercial Vehicle Central Permit	(785) 296- 6558	Human Resources	(785) 296- 1107
Customer Relations-Business Segment	(785) 296- 2073	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Cigarette/Liquor	(785) 291- 3968	Mineral Tax/Motor Fuel Tax	(785) 296- 4993
Customer Relations-Corporate	(785) 296- 2644	Policy and Research	(785) 296- 7928
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Property Valuation Division	(785) 296- 2320
Customer Relations-Misc Tax	(785) 291- 3968	Secretary of Revenue & Secretariat	(785) 368- 8392
Customer Relations-Motor Fuel	(785) 296- 4993	Taxation, Director's Office	(785) 296- 8974
Customer Relations-Wage Earner	(785) 296- 8989	Taxpayer Assistance	(785) 291- 3614
Driver Solutions	(785) 296- 6851	Titles and Registration	(785) 296- 3852
Driver License: Mission	(785) 432- 0199	Wichita Audit Office	(316) 337- 6162
Driver License: Topeka, Docking	(785) 296- 0691	Wichita Collections Office	(316) 337- 6162

## Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2016

	<b>Beer Per Gallon</b>	<b>Wine Per Gallon</b>	<b>Cigarette Per Pack</b>	<b>Motor Fuel (Gasoline) Per Gallon</b>
Colorado	\$0.08	\$0.28	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$1.36	\$0.3180
<b>Kansas</b>	<b>\$0.18</b>	<b>\$0.30</b>	<b>\$1.29</b>	<b>\$0.2503</b>
Missouri	\$0.06	\$0.42	\$0.17	\$0.173
Nebraska	\$0.31	\$0.95	\$0.64	\$0.2770
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

*Note: In Missouri, cities and counties may impose an additional tax on a pack of cigarettes.*

Source: Federation of Tax Administrators January 2016

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	2013-14 <u>% change</u>	Descending	
							<u>2013</u>	<u>2014</u>
Colorado	\$41,689	\$44,183	\$46,315	\$46,897	\$48,730	3.9%	2	1
Iowa	\$39,033	\$42,656	\$44,014	\$44,763	\$45,115	0.8%	3	4
Kansas	\$38,811	\$42,098	\$43,380	\$44,417	\$45,546	2.5%	4	3
Missouri	\$36,606	\$38,016	\$39,933	\$40,663	\$41,613	2.3%	6	6
Nebraska	\$39,926	\$43,721	\$45,914	\$47,157	\$47,073	-0.2%	1	2
Oklahoma	\$35,912	\$38,980	\$41,399	\$41,861	\$43,138	3.1%	5	5
United States	\$40,144	\$42,332	\$44,200	\$44,765	\$46,129	3.0%		

### Per Capita Disposable Personal Income

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	2013-14 <u>% change</u>	Descending	
							<u>2013</u>	<u>2014</u>
Colorado	\$37,538	\$39,272	\$41,075	\$41,137	\$42,684	3.8%	2	1
Iowa	\$35,802	\$38,795	\$39,766	\$40,076	\$40,252	0.4%	3	4
Kansas	\$35,274	\$37,956	\$39,004	\$39,660	\$40,613	2.4%	4	3
Missouri	\$33,480	\$34,380	\$36,060	\$36,452	\$37,267	2.2%	6	6
Nebraska	\$36,493	\$39,719	\$41,454	\$42,244	\$42,019	-0.5%	1	2
Oklahoma	\$33,103	\$35,480	\$37,621	\$37,736	\$38,863	3.0%	5	5
United States	\$36,296	\$37,842	\$39,414	\$39,513	\$40,670	2.9%		

### Disposable Personal Income as Percent of Personal Income

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Colorado	90.0%	88.9%	88.7%	87.7%	87.6%
Iowa	91.7%	90.9%	90.3%	89.5%	89.2%
Kansas	90.9%	90.2%	89.9%	89.3%	89.2%
Missouri	91.5%	90.4%	90.3%	89.6%	89.6%
Nebraska	91.4%	90.8%	90.3%	89.6%	89.3%
Oklahoma	92.2%	91.0%	90.9%	90.1%	90.1%
United States	90.4%	89.4%	89.2%	88.3%	88.2%

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business"

## Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2014

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions			Standard Deductions	
			Lowest	Highest	Single	Married	Dependents	S	M/J
Colorado	4.63%	1	-----Flat Rate-----		\$3,950	\$7,900	\$3,950	na	na
Iowa	0.36%-8.98%	9	\$1,515	\$68,175	\$40 <sup>a</sup>	\$80 <sup>a</sup>	\$40 <sup>a</sup>	\$1,900 <sup>d</sup>	\$4,670 <sup>d</sup>
<b>Kansas</b>	<b>2.7%-4.8%</b>	<b>2</b>	\$15,000 <sup>b</sup>		\$2,250	\$4,500	\$2,250	\$3,000	\$7,500
Missouri	1.5%-6.0%	10	\$1,000	\$9,001	\$2,100	\$4,200	\$1,200	\$6,200	\$12,400
Nebraska	2.46%-6.84%	4	\$3,000 <sup>b</sup>	\$29,000 <sup>b</sup>	\$128 <sup>a</sup>	\$256 <sup>a</sup>	\$128 <sup>a</sup>	\$6,200	\$12,400
Oklahoma	0.5%-5.25%	7	\$1,000 <sup>c</sup>	\$8,701 <sup>c</sup>	\$1,000	\$2,000	\$1,000	\$5,950 <sup>e</sup>	\$11,900 <sup>e</sup>

a - The personal exemption takes the form of a tax credit instead of a deduction.

b - For joint returns, taxes are twice the tax on half the couple's income.

c - The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.

d - Some or all of federal income tax paid is allowed to be deducted from state taxable income.

e - Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

Source: *State Individual Income Taxes*, Federation of State Tax Administrators and *State Individual Income Tax Rates*, Tax Foundation

## Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2015.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA definitions	See Iowa Code §422.32(1)(b)	Income from transactions and activities in the regular course of trade or business	Abides by MTC and MO regulations	No definition	NA
Tax Base nonbusiness income	UDITPA definitions	See Iowa Code §422.32(1)(i)	Any income other than business income.	Any income other than business income.	No definition	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	Normal tax at 4%; 3% surcharge on income > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2016 Multistate Corporate Tax Guide, Volume I



## Comparison of Kansas and Selected States, Sales Tax Comparison

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2015.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<p><u>Monthly</u>:Tax Liability&gt;=\$300/mo</p> <p><u>Quarterly</u>:Tax Liability&lt;\$300/mo</p> <p><u>Annually</u>:Tax Liability&lt;\$15/mo</p>	<p><u>Monthly</u>:Tax due&gt;\$500/mo</p> <p><u>Quarterly</u>:Tax due=\$120 and \$6,000/yr</p> <p><u>Annually</u>:Tax Liability&lt;\$120/yr</p>	<p><u>Monthly</u>:Tax Liability \$3,200.01 to \$32,000/year (more than \$32,000/yr prepaid monthly)</p> <p><u>Quarterly</u>:Tax Liability \$80.01 - \$3,200 of tax/year</p> <p><u>Annually</u>:Tax Liability \$80 or less/yr</p>	<p><u>Monthly</u>:Tax Liability&gt;=\$500 sales tax/mo</p> <p><u>Quarterly</u>:Tax Liability &lt;\$500 sales tax/mo</p> <p><u>Annually</u>:Tax Liability&lt;\$45 sales tax/qr</p>	<p><u>Monthly</u>:Tax Liability&gt;\$3,000/yr</p> <p><u>Quarterly</u>:Tax Liability=\$900-\$3,000/yr</p> <p><u>Annually</u>:&lt;\$900 sales/yr</p>	<p><u>Monthly</u>:Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year</p> <p><u>Semi-monthly</u>: &gt;\$25,000 in sales tax liability</p> <p><u>Twice a year</u>: \$50/mo in tax liability</p>
Does state accept reproductions of the returns?	Yes	Yes	Yes	Yes	Yes	Yes
Percent or range of rates for local sales tax	see <a href="http://www.colorado.gov/cms/forms/dor-tax/dt1002pdf">http://www.colorado.gov/cms/forms/dor-tax/dt1002pdf</a>	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, community improvement and transportation development districts	city, county, special districts	city, county	city, county, transportation and hospital authorities

Source: 2016 Multistate Corporate Tax Guide, Volume II

**Selected Kansas Tax Rates with Statutory Citation**

K.S.A.:

<b>Bingo Tax</b>						
Bingo faces	\$0.002					
Retail price - Instant	1.00%					eff 7/1/15: 75-5176
<b>Car Line Tax/gross earnings</b>		2.5%				79-907
<b>Cigarette Tax</b>	FY 15: Package of 20 - \$0.79; Package of 25 - \$0.99		FY 16: Package of 20 - \$1.29; Package of 25 - \$1.61			79-3310
	FY 17: \$0.20 per milliliter of consumable material for electronic cigarettes (eff 1/1/2017)					79-3399
<b>Corporation Tax</b>	total taxable income @	4.00%	plus	3.00% surtax on taxable income over \$50,000	7.00%	79-32,110
				(TY 11 and thereafter)		
<b>Drycleaning</b>						
Environmental Surcharge/gross receipts		2.5%				65-34,141
Solvent Fee (chlorinated)/gallon		\$5.50				65-34,150
Solvent Fee (non-chlorinated)/gallon		\$0.55				65-34-151
<b>Drug Stamp Tax</b>						79-5202
<b>Marijuana:</b>			<b>Controlled Substance:</b>			
Processed -	\$3.50 per gram or portion of gram		Cont. Substance/gram or portion of gram-	\$200/gram or portion of gram		
Wet Plant -	\$0.40 per gram or portion of gram		Cont. Substance/50 dose unit or portion of unit-	\$2,000/50 dose unit or portion of unit		
Dry Plant -	\$0.90 per gram or portion of gram					
<b>Environ. Fee/gallon petroleum product</b>	\$0.01		each of two funds has maximum and minimum limits			65-34,117
<b>Individual Income Tax</b>	<b>TY 13</b>		<b>TY 14</b>		<b>TY 15</b>	79-32,110
Tax Rates, Resident, married, joint			Tax Rates, Resident, married, joint		Tax Rates, Resident, married, joint	
taxable income not over \$30,000 @ 3.0%			taxable income not over \$30,000 @ 2.7%		taxable income not over \$30,000 @ 2.7%	
taxable income over \$30,000 @ \$900 + 4.9% over \$30,000			taxable income over \$30,000 @ \$810 + 4.8% over \$30,000		taxable income over \$30,000 @ \$810 + 4.6% over \$30,000	
Tax Rates, Resident, others			Tax Rates, Resident, others		Tax Rates, Resident, others	
taxable income not over \$15,000 @ 3.0%			taxable income not over \$15,000 @ 2.7%		taxable income not over \$15,000 @ 2.7%	
taxable income over \$15,000 @ \$450 + 4.9% over \$15,000			taxable income over \$15,000 @ \$405 + 4.8% over \$15,000		taxable income over \$15,000 @ \$405 + 4.6% over \$15,000	
<b>Liquor Gallonage Tax</b>						
Strong Beer and CMB/gallon	\$0.18					41-501
Alcohol & Sprints/gallon	\$2.50					41-501
Light Wine/gallon	\$0.30					41-501
Fortified Wine/gallon	\$0.75					41-501
<b>Liquor Excise Tax (Drinking Establishments)</b>	10.00%		Gross receipts			79-41a02
<b>Liquor Enforcement (Liquor Stores)</b>	8.00%		Gross receipts			79-4101
<b>Mineral Tax</b>						79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit		
Gas/gross taxable value	8.00%	with	3.67%	property tax credit		
Coal/ton	\$1.00					
<b>Motor Fuel Tax/per Gallon</b>						
Regular Motor Fuel/gallon				\$0.24		79-34,141
Gasohol/gallon				\$0.24		79-34,141
Diesel/gallon				\$0.26		79-34,141
LP-Gas/gallon				\$0.23		79-34,141
E-85/gallon				\$0.17		79-34,141
Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)				\$0.24		79-34,141
Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)				\$0.26		79-34,141
Trip Permits/each				\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)		79-34,118
<b>Oil Inspection Fee/barrel (50 gallons)</b>	\$0.015/barrel					55-426
<b>Prepaid Wireless 911 Fee</b>	1.06% per retail transaction					75-5133
<b>Privilege Tax</b>						
Banks	total net income @	2.25%	plus	2.125% surtax on taxable income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25% surtax on taxable income over \$25,000	4.50%	79-1108
<b>Property Tax (State levy) Assessed Valuation</b>						
State School District Finance Levy			1.5 mills			76-6b01
			20 mills			76-6b02
<b>Sales and Use Tax</b>						
State Retailers Sales Tax	6.15%	eff July 1 2013	6.5%	eff July 1, 2015		79-3603
State Compensating Use Taxes	6.15%	eff July 1 2013	6.5%	eff July 1, 2015		79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-191
<b>Sand Royalty/per ton</b>	\$0.15/ton					70a-102
<b>Tire Tax/per tire (New Tires)</b>	\$0.25					65-3424
<b>Tobacco Tax (wholesale price)</b>	10.00%					79-3371
<b>Vehicle Rental Excise Tax/gross receipts</b>	3.5%		for rentals not exceeding 28 days			79-5117
<b>Water Protection Fee/1,000 gallons</b>	\$0.032					82a-954
	(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)					
<b>Clean Drinking Water Fee/1,000 gallons</b>	\$0.030					82a-2101

FY 2016 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee	Fund Amount	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
<b>Bingo Enforcement Tax</b>	*	State Charitable Gaming Reg Fund	*	*	*	75-5182
(Call and Instant Bingo)		( <i>eff. July 1, 2015</i> )	*	*	*	75-5182
<b>Raffle License Fee</b>	*	State Charitable Gaming Reg Fund	*	*	*	75-5175, 5182
<b>Cigarette &amp; Tobacco Taxes</b>	*	State General Fund	*	*	*	79-3387
<b>Commercial Vehicle Fee</b>	*	State General Fund	*	*	*	8-143m
(Property Tax)	*	then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425i
<b>Corporate Income</b>	*	State General Fund	*	*	*	79-32,105
<b>Drug Stamp Tax</b>	*	State General Fund	*	*	*	79-5211
*	*	then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
<b>Drycleaning Envir Surcharge</b>	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
<b>Drycleaning Solvent Fees</b>	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
<b>Environmental Assurance Fee</b>	*	Above and Below Ground Petroleum Storage Tank Release Trust Funds	*	*	*	65-34,114
<b>Individual Income</b>	*	State General Fund	*	*	*	79-32,105
*	*	then Eff July 1, 2012, 2% of withholding goes to the Job Creation Program Fund	*	*	*	74-50,107
<b>Liquor Gallonage Tax (d)</b>	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			*	41-501
*	balance	State General Fund	*	*	*	41-501
<b>Liquor Enforcement Tax</b>		State General Fund	*	*	*	79-4108
<b>Liquor Excise Tax</b>	25%	State General Fund, then	*	*	*	79-41a03
*	70%	Local Alcoholic Liquor Fund	*	to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
*	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)	*	*	15th of Mar, June, Sept, Dec	79-41a03
<b>Minerals (Severance) Tax</b>	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 12.41%-distribution made in October)				79-4227
*	7%	Co Min Prod Tax Fund	*	*	1st of Dec, March, June, Sept	79-4227
<b>Oil Inspection Fee</b>	2/3	State General Fund	*	*	*	55-427
*	1/3	Petroleum Inspection Fee Fund until \$100,000 in SGF then all to Petroleum Inspection Fee Fund			*	55-427(d)(1)
<b>Motor Fuel Taxes</b>	\$875 thousand/qrtr	Ks Qualified Alcohol Producers' Incentive Fund		*	1st of Oct, Jan, April, July	79-34,161
*	\$50 thousand/qrtr	Ks Qualified Biodiesel Fuel Producer Incentive Fund		*	*	79-34,156
*	\$625 thousand/qrtr	County Equalization & Adjustment Fund		*	15th of Jan, April, July, Oct	79-3425c
*	*	33.63% Special City/County Highway Fund		*	*	79-34,142
*	*	66.37% State Highway Fund		*	*	79-34,142
<b>Motor Vehicle Property Tax</b>		County Treasurers	*	*	*	79-5109
*		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
*		*	1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
<b>Motor Veh Rental Excise Tax</b>	*	Rental Motor Vehicle Excise Tax Fund		*	*	79-5117
*	*	then	100%	treasurer of county where collected	30th of June, Nov	79-5117
<b>Prepaid Wireless 911 Fee</b>	*	Local Collection Point Admin	*	*	*	12-5374
<b>Privilege Tax</b>	*	State General Fund	*	*	*	79-1112
<b>Property Tax (Statewide Assessed Value)</b>	1 mill	Educational Building Fund	*	*	*	76-6b01, 76-6b02
	.5 mill	Institutional Building Fund	*	*	*	76-6b04
<b>Private Car Line Tax</b>		Car Company Tax Fund	*	*	*	79-917
		then		State General Fund	four months after deposit to CCTF	79-917
<b>Sand Royalty</b>		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
*		State Water Plan Fund	25%	to counties and drainage districts, after expenses	*	82a-309
*		*		2/3 of 50% is to drainage district on the river	yearly	82a-309
*		*		1/3 of 50% to other drainage districts in county	yearly	82a-309

**FY 2016 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue**

Tax or Fee		Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		*	FY15: 82.927% FY16: 83.774%	State General Fund	*	79-3620, 3710
*		*	FY15: 17.073% FY16: 16.226%	State Highway Fund	*	79-3620, 3710
Tires Excise Tax (New Tires)		Waste Tire Management Fund	*	*	*	65-3424
*		*	*	*	*	65-3424
Transient Guest	98%	Co/Ci Transient Guest Tax Fund	*	Counties/Cities Imposing Tax	at least quarterly	12-1694
*	2%	State General Fund	*	*	*	12-1694
*		*	*	*	*	12-1694
Water Protection Fee		State Water Plan Fund	*	*	*	82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3%	State Water Plan Fund	*	*	*	82a-2101
	4.7%	State Highway Fund	*	*	*	82a-2101
Vehicle Title and Registration Fees		County Treasurers	*	*	*	8-145, 8-145d
		then remainder to State Highway Fund <sup>(b)</sup>			*	8-145, 8-145d
Vehicle Dealers	50%	Dealers and Mfgr Fee Fund	*	*	*	8-2425
Full-Privilege Plates	50%	County Treasurer Veh Lic Fee Fund	*	*	*	8-2524
Veh Dealers Regular Plates		State Highway Fund	*	*	*	8-2418
Driver License Fees (c)	37.5% class C &	*	*	*	*	8-267
*	20% classes A, B, M	*	*	*	*	8-267
*	& 20% CDL State Safety Fund	*	*	*	*	8-267
*	20% class M Motorcycle Safety Fund	*	*	*	*	8-267
*	\$2 each CDL Truck Driver Training Fund	*	*	*	*	8-267
*	balance State Highway Fund	*	*	*	*	8-267
DUI Reinstatement Fee	26% Alcohol Intoxication Program		12% Forensic Lab/Mat Fee Fund	33% Judicial Branch Nonjudicial Salary Adj		8-241
*	12% Juvenile Alternatives to Detention Fund		17% Driving Under Influence Fund	*	*	8-241
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund		*	*	*	8-2110
	37.5% Alcohol Intoxication Program		*	*	*	8-2110
	12.5% Juvenile Alternatives to Detention Fund		*	*	*	8-2110
DUI License Modification Fee	\$100,000 Vehicle Operating Fund		*	*	*	8-1015
*	then remainder to Community Corr Superv Fund		*	*	*	8-1015

Notes:

- (a) Kansas Statutes Annotated. Abbreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.
- (b) County retains: 75¢ for each registration; \$2 for each title; \$5.00 registration service fee; and up to \$15,000/year for extra compensation. KSA 8-145
- \$5 fee for registration of antique vehicles is retained. K.S.A. 8-167(b). \$3.50 per title credited to Kansas Highway Patrol Motor Vehicle Fund and \$3.00 per title credited to VIPS/CAMA Technology Hardware Fund KSA 8-145d(1); financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional \$3.00 fee. All of this fee is deposited into the Repossessed Certificates of Title Fee Fund K.S.A. 8-145d(2); \$3.50 per reassignment form fee credited to Kansas Highway patrol Motor Vehicle Fund and \$3.00 per title credited to VIPS/CAMA Technology Hardware Fund K.S.A. 8-145d(3); after January 1, 2013, the \$4 vehicles modernization surcharge credited to State Highway Fund. KSA 8-145-d(4); \$2.00 surcharge for each registered vehicle credited to Kansas Highway Patrol staffing and training fund K.S.A. 8-145d(5); \$1.25 surcharge for each registered vehicle credited to law enforcement training center fund K.S.A. 8-145d(6)
- (c) 20% of CDL Classes A, B and C (after a \$2 credit to Truck Driver Training Fund) goes to the State Safety Fund. KSA 8-267
- (d) the 10% is from alcohol and spirits collections only. KSA 41-501

# County Comparison of Various State Tax Collections and Per Capita Tax Collections

The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

County	Individual Income		Sales	Sales	Vehicle	Vehicle	Real/Personal	
	Individual Income	Tax Liability	Tax	Tax	Property	Property	Real/Personal	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	(Per cap)	(Per cap)	Property	(Per cap)
	TY 14	TY 14	FY 16	FY 16	TY 15	TY 15	TY 15	TY 15
Allen	\$5,815,141	\$450	\$9,877,693	\$777	\$2,018,899	\$159	\$21,509,158	\$1,691
Anderson	\$3,613,421	\$458	\$4,322,252	\$554	\$1,139,120	\$146	\$13,303,733	\$1,704
Atchison	\$6,723,125	\$407	\$10,039,122	\$612	\$1,929,903	\$118	\$21,779,109	\$1,328
Barber	\$2,789,136	\$570	\$4,582,974	\$950	\$699,728	\$145	\$16,765,496	\$3,476
Barton	\$16,540,714	\$604	\$28,615,957	\$1,056	\$4,481,205	\$165	\$42,126,335	\$1,554
Bourbon	\$5,102,582	\$345	\$9,300,446	\$632	\$1,854,651	\$126	\$16,887,774	\$1,148
Brown	\$4,220,268	\$430	\$7,174,091	\$734	\$1,007,351	\$103	\$17,934,964	\$1,835
Butler	\$58,626,194	\$885	\$45,460,032	\$681	\$9,987,659	\$150	\$97,489,919	\$1,461
Chase	\$1,171,101	\$435	\$1,316,927	\$492	\$370,823	\$138	\$6,077,790	\$2,269
Chautauqua	\$1,502,425	\$432	\$1,397,850	\$411	\$571,806	\$168	\$5,530,166	\$1,626
Cherokee	\$5,083,791	\$245	\$7,652,854	\$373	\$1,946,590	\$95	\$18,606,534	\$906
Cheyenne	\$1,295,707	\$481	\$1,578,602	\$589	\$593,846	\$222	\$7,300,663	\$2,725
Clark	\$1,077,926	\$503	\$1,218,928	\$582	\$452,782	\$216	\$8,234,497	\$3,929
Clay	\$4,108,588	\$494	\$5,381,469	\$645	\$1,285,947	\$154	\$14,645,948	\$1,755
Cloud	\$3,736,884	\$398	\$8,492,348	\$921	\$1,436,610	\$156	\$16,432,132	\$1,782
Coffey	\$6,313,878	\$749	\$6,154,339	\$734	\$857,520	\$102	\$44,696,884	\$5,331
Comanche	\$801,939	\$410	\$1,414,777	\$768	\$284,464	\$154	\$5,979,280	\$3,244
Cowley	\$16,030,543	\$446	\$23,266,170	\$650	\$4,812,847	\$134	\$40,580,777	\$1,134
Crawford	\$16,794,848	\$427	\$29,110,319	\$742	\$4,006,167	\$102	\$33,045,883	\$843
Decatur	\$1,207,937	\$415	\$1,444,332	\$493	\$508,200	\$173	\$6,726,227	\$2,294
Dickinson	\$9,472,948	\$488	\$11,841,599	\$613	\$2,343,884	\$121	\$27,809,269	\$1,441
Doniphan	\$2,259,897	\$287	\$3,016,889	\$387	\$844,810	\$108	\$14,378,973	\$1,844
Douglas	\$73,559,584	\$631	\$103,126,800	\$874	\$11,827,438	\$100	\$157,932,515	\$1,338
Edwards	\$1,669,625	\$551	\$1,653,481	\$557	\$620,178	\$209	\$8,227,421	\$2,772
Elk	\$1,071,498	\$398	\$1,185,924	\$455	\$456,218	\$175	\$4,555,489	\$1,749
Ellis	\$19,547,137	\$674	\$38,668,815	\$1,332	\$3,032,710	\$104	\$40,007,261	\$1,378
Ellsworth	\$3,269,078	\$511	\$3,905,011	\$616	\$766,089	\$121	\$12,618,651	\$1,989
Finney	\$19,199,921	\$516	\$46,782,689	\$1,260	\$4,359,867	\$117	\$62,129,983	\$1,674
Ford	\$15,000,369	\$431	\$32,396,900	\$938	\$4,706,735	\$136	\$50,201,807	\$1,454
Franklin	\$13,929,987	\$544	\$17,728,822	\$692	\$3,359,713	\$131	\$33,133,663	\$1,294
Geary	\$8,621,241	\$235	\$26,146,016	\$706	\$2,762,870	\$75	\$36,212,861	\$978
Gove	\$1,130,434	\$415	\$2,741,686	\$1,039	\$487,413	\$185	\$8,294,686	\$3,142
Graham	\$1,299,781	\$507	\$2,103,510	\$812	\$388,433	\$150	\$8,393,193	\$3,239
Grant	\$4,335,262	\$555	\$5,079,167	\$657	\$837,333	\$108	\$21,241,026	\$2,747
Gray	\$3,601,663	\$592	\$3,429,884	\$559	\$1,033,338	\$168	\$11,519,388	\$1,878
Greeley	\$808,720	\$622	\$838,829	\$631	\$377,397	\$284	\$5,801,656	\$4,362
Greenwood	\$2,663,054	\$421	\$2,896,956	\$464	\$1,031,314	\$165	\$10,305,205	\$1,650
Hamilton	\$1,406,412	\$540	\$1,657,462	\$670	\$536,276	\$217	\$8,254,011	\$3,336
Harper	\$2,982,288	\$513	\$4,868,018	\$837	\$954,244	\$164	\$18,625,767	\$3,202
Harvey	\$23,044,970	\$662	\$24,349,941	\$694	\$4,132,500	\$118	\$39,805,605	\$1,135
Haskell	\$2,397,943	\$584	\$3,029,564	\$745	\$468,126	\$115	\$14,299,623	\$3,519
Hodgeman	\$1,062,234	\$554	\$799,468	\$422	\$377,015	\$199	\$7,077,512	\$3,739
Jackson	\$7,488,802	\$553	\$6,487,801	\$486	\$1,626,543	\$122	\$15,425,971	\$1,157
Jefferson	\$12,373,781	\$656	\$6,050,438	\$320	\$2,604,996	\$138	\$22,666,057	\$1,197
Jewell	\$1,092,518	\$359	\$1,167,974	\$393	\$655,629	\$221	\$8,313,192	\$2,799
Johnson	\$659,759,388	\$1,149	\$707,027,265	\$1,219	\$90,104,125	\$155	\$1,049,111,918	\$1,808
Kearny	\$2,296,618	\$587	\$1,871,136	\$473	\$584,633	\$148	\$16,519,472	\$4,176
Kingman	\$4,010,015	\$521	\$4,396,116	\$572	\$1,258,425	\$164	\$16,462,911	\$2,142
Kiowa	\$1,302,254	\$518	\$1,533,816	\$598	\$403,841	\$158	\$11,102,795	\$4,330
Labette	\$8,620,194	\$411	\$13,192,335	\$634	\$3,051,096	\$147	\$24,160,792	\$1,161
Lane	\$1,051,129	\$623	\$1,068,957	\$640	\$340,914	\$204	\$7,762,104	\$4,648
Leavenworth	\$37,796,845	\$480	\$40,374,481	\$509	\$9,215,703	\$116	\$77,229,031	\$974
Lincoln	\$1,406,697	\$444	\$1,174,991	\$378	\$508,966	\$164	\$9,080,459	\$2,924
Linn	\$4,552,700	\$479	\$4,771,924	\$500	\$1,200,156	\$126	\$26,991,389	\$2,830
Logan	\$1,571,844	\$563	\$2,653,221	\$939	\$464,735	\$165	\$8,525,274	\$3,018
Lyon	\$15,170,374	\$457	\$28,517,222	\$855	\$3,604,476	\$108	\$42,711,013	\$1,281
Marion	\$5,747,331	\$471	\$5,676,438	\$469	\$1,642,559	\$136	\$19,086,490	\$1,577

# County Comparison of Various State Tax Collections and Per Capita Tax Collections

The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

County	Individual Income		Sales Tax (Per cap) FY 16	Sales Tax (Per cap) FY 16	Vehicle Property TY 15	Vehicle Property (Per cap) TY 15	Real/Personal Property TY 15	Real/Personal Property (Per cap) TY 15
	Individual Income Tax Liability	Tax Liability (Per cap)						
	TY 14	TY 14						
Marshall	\$5,944,705	\$594	\$8,590,193	\$865	\$1,498,248	\$151	\$19,198,556	\$1,932
McPherson	\$19,416,989	\$664	\$26,993,006	\$933	\$3,589,651	\$124	\$47,134,477	\$1,629
Meade	\$2,172,867	\$499	\$2,343,218	\$541	\$650,521	\$150	\$12,851,650	\$2,968
Miami	\$21,119,425	\$643	\$20,252,522	\$622	\$4,567,699	\$140	\$46,132,779	\$1,417
Mitchell	\$3,654,536	\$582	\$6,091,364	\$970	\$1,363,554	\$217	\$12,842,221	\$2,044
Montgomery	\$17,961,611	\$527	\$25,286,462	\$759	\$3,779,193	\$113	\$47,677,654	\$1,431
Morris	\$2,702,667	\$474	\$3,221,895	\$571	\$785,555	\$139	\$10,568,500	\$1,872
Morton	\$1,582,675	\$509	\$1,756,018	\$584	\$400,695	\$133	\$13,845,705	\$4,604
Nemaha	\$7,143,552	\$704	\$7,358,321	\$719	\$1,332,806	\$130	\$16,850,445	\$1,648
Neosho	\$7,136,739	\$435	\$12,008,321	\$735	\$2,553,598	\$156	\$22,862,360	\$1,399
Ness	\$1,704,661	\$549	\$3,039,542	\$1,011	\$532,993	\$177	\$10,649,407	\$3,544
Norton	\$2,416,726	\$435	\$3,663,173	\$660	\$863,127	\$156	\$9,237,550	\$1,664
Osage	\$8,529,239	\$535	\$5,509,445	\$348	\$2,221,802	\$140	\$20,095,964	\$1,268
Osborne	\$1,723,956	\$459	\$2,490,116	\$676	\$655,492	\$178	\$7,878,165	\$2,139
Ottawa	\$3,278,450	\$541	\$2,044,648	\$342	\$988,163	\$165	\$11,794,517	\$1,974
Pawnee	\$2,886,582	\$417	\$3,685,192	\$539	\$1,017,350	\$149	\$12,545,386	\$1,835
Phillips	\$2,834,915	\$512	\$3,569,626	\$658	\$922,159	\$170	\$8,832,878	\$1,627
Pottawatomie	\$13,914,909	\$608	\$31,011,009	\$1,331	\$2,029,262	\$87	\$47,747,613	\$2,049
Pratt	\$5,756,593	\$584	\$11,065,123	\$1,142	\$1,640,931	\$169	\$25,280,368	\$2,609
Rawlins	\$1,177,038	\$456	\$1,490,454	\$595	\$581,482	\$232	\$6,162,393	\$2,459
Reno	\$34,419,253	\$540	\$57,365,527	\$900	\$9,002,304	\$141	\$91,163,264	\$1,431
Republic	\$2,074,623	\$432	\$3,079,588	\$652	\$948,515	\$201	\$11,497,618	\$2,433
Rice	\$8,881,351	\$887	\$5,488,266	\$550	\$1,377,440	\$138	\$19,029,852	\$1,907
Riley	\$33,082,800	\$440	\$55,210,504	\$734	\$5,645,894	\$75	\$82,064,909	\$1,091
Rooks	\$2,951,290	\$573	\$3,662,541	\$708	\$740,264	\$143	\$11,621,558	\$2,246
Rush	\$1,608,572	\$503	\$1,353,360	\$432	\$528,188	\$169	\$7,887,057	\$2,520
Russell	\$4,169,792	\$599	\$4,799,674	\$682	\$1,209,631	\$172	\$14,950,030	\$2,124
Saline	\$32,453,987	\$582	\$68,718,922	\$1,234	\$6,476,139	\$116	\$68,708,981	\$1,234
Scott	\$3,196,274	\$629	\$4,668,825	\$941	\$1,001,174	\$202	\$13,314,835	\$2,682
Sedgwick	\$361,868,392	\$711	\$548,223,915	\$1,072	\$58,518,853	\$114	\$541,538,424	\$1,059
Seward	\$9,770,486	\$416	\$23,697,967	\$1,024	\$2,583,375	\$112	\$36,704,712	\$1,585
Shawnee	\$116,206,423	\$651	\$176,076,110	\$985	\$23,810,482	\$133	\$238,048,140	\$1,332
Sheridan	\$1,443,338	\$568	\$1,956,111	\$779	\$649,480	\$259	\$7,495,342	\$2,984
Sherman	\$2,483,969	\$407	\$6,866,173	\$1,148	\$911,292	\$152	\$10,758,956	\$1,798
Smith	\$1,514,231	\$402	\$2,227,210	\$601	\$851,321	\$230	\$9,587,221	\$2,588
Stafford	\$2,339,275	\$544	\$2,321,730	\$548	\$658,839	\$156	\$11,812,057	\$2,788
Stanton	\$1,239,189	\$587	\$1,400,740	\$676	\$547,784	\$264	\$11,078,887	\$5,347
Stevens	\$3,787,451	\$653	\$4,301,632	\$741	\$758,933	\$131	\$20,842,470	\$3,590
Sumner	\$12,300,545	\$523	\$12,818,836	\$545	\$3,026,870	\$129	\$36,997,275	\$1,572
Thomas	\$4,184,248	\$530	\$11,213,661	\$1,419	\$1,508,918	\$191	\$18,337,731	\$2,320
Trego	\$1,683,799	\$580	\$2,473,232	\$845	\$519,433	\$177	\$8,937,969	\$3,054
Wabaunsee	\$4,089,080	\$582	\$2,650,057	\$381	\$981,014	\$141	\$11,777,182	\$1,694
Wallace	\$745,720	\$495	\$1,218,606	\$803	\$319,411	\$210	\$6,843,297	\$4,508
Washington	\$2,755,784	\$492	\$2,832,672	\$506	\$966,485	\$173	\$13,352,833	\$2,385
Wichita	\$3,525,681	\$1,620	\$1,376,780	\$638	\$503,031	\$233	\$6,678,031	\$3,096
Wilson	\$3,841,059	\$425	\$4,601,314	\$520	\$1,048,087	\$118	\$12,757,688	\$1,441
Woodson	\$2,066,419	\$655	\$1,383,832	\$444	\$563,079	\$181	\$5,989,301	\$1,923
Wyandotte	<u>\$49,444,205</u>	\$306	<u>\$146,222,161</u>	\$895	<u>\$20,184,175</u>	\$124	<u>\$207,449,808</u>	\$1,270
Total	\$2,085,819,045	\$718	\$2,711,692,622	\$931	\$381,031,506	\$131	\$4,359,041,715	\$1,497

## **Selected 2016 Enacted Kansas Legislation**

### **Cigarette Tax**

Senate Bill 149 delays the taxation of e-cigarettes adopted by the 2015 Legislature from July 1, 2016 to January 1, 2017.

### **Income Tax**

Senate Bill 149 creates a new individual income tax checkoff program authorizing taxpayers to donate to local school districts of their choice. Moneys donated would be required to be treated as donations to school districts in accordance with K.S.A. 72-8210 and be reported as gifts for purposes of the Kansas Uniform Financial and Reporting Act.

The bill also changes the sunset for the Angel Investor Tax Credit program, which offers qualified investors transferable state income tax credits of 50 percent. The program is extended from tax year 2017 up to and including tax year 2021.

### **Liquor Tax**

Senate Bill 326 increases the amount of beer that can be manufactured with a microbrewery license, allowing production between 100 and 60,000 barrels of domestic beer in a calendar year for each microbrewery license issued in the state. The bill also allows a microbrewery to manufacture and distribute not more than 100,000 gallons of hard cider. It amends the definition of “wine” to include hard cider and any other product commonly known as a subset of wine. The bill requires at least 30% of the products utilized in the manufacture of hard cider to be Kansas grown unless authorized by the Director of Alcoholic Beverage Control. Additionally, the bill amends the Liquor Control Act to remove the one-year residency requirement for microbrewery, microdistillery, and farm winery licensees.

### **Property Tax**

House Bill 2088 accelerates by one year (from January 1, 2018 to January 1, 2017) the effective date of a tax lid for cities and counties, originally approved in 2015 legislation. Under the tax lid provisions, increases in property tax dollars levied beyond the rate of inflation generally require voter approval, except that certain types of property tax increases are exempt from the computation involved in determining whether mandatory elections are necessary. New clarifying language stipulates that the inflation measure utilized will be a five-year rolling average, and under no circumstances could a figure be utilized of less than zero.

Senate Bill 280 makes a number of changes in law generally relating to property taxation. In addition to other changes, the bill clarifies the law governing the issuance and review of Board of Tax Appeals (BOTA) decisions. An aggrieved party is authorized to file a petition for reconsideration after a full and complete opinion had been rendered. Another provision raises the interest rate for delinquent real property taxes by five percent. The bill defines “bed and breakfast” property defined as residential and eligible for the 11.5 percent assessment rate is expanded to include property with 5 or fewer bedrooms available for overnight guests who stay for not more than 28 consecutive days. It also

## **Selected 2016 Enacted Kansas Legislation**

provides for a property tax exemption for tax years 2016 to 2020 for property owned and primarily operated as an airport by a healthcare foundation also exempt for federal income tax purposes. Another provision states that if the director of property valuation has developed and adopted methodologies to value specific types of property, the county appraiser shall be required to follow such methodologies. The bill allows for a mixed-use classification of residential and land devoted to agricultural use for a single parcel.

### **Sales Tax**

Senate Bill 149 provides a temporary sales tax exemption for the Gove County Healthcare Endowment Foundation, Inc. for the purpose of constructing and equipping an airport in Quinter, Kansas. The exemption sunsets on July 1, 2019.

An additional temporary sales tax exemption exempts all sales of tangible personal property and services purchased during calendar year 2016 necessary to construct, reconstruct, repair, or replace any fence damaged or destroyed by fire occurring during calendar year 2016.

The bill increases the cap on the amount of community improvement district sales taxes that the Department of Revenue may retain to help defray administrative costs. It is increased from \$60,000 to \$200,000.

Another provision requires placement on the individual income tax form for a line for payment of use tax on out-of-state and internet purchases where the tax was not previously paid (something the Department of Revenue already has been doing administratively for over a decade).

House Bill 2632 revises provisions of the Sales Tax and Revenue (STAR) Financing Act pertaining to the annexation of area into a STAR Bond district, pledges for future financial support from the state, an “eligible area,” and annual reporting to legislative committees. STAR Bond districts created and approved by the Secretary of Commerce by January 1, 2017, or later shall exclude tax increment financing derived from any sales tax revenues from retail automobile dealers. When a district adds area, the base tax year for the newly annexed area will be the 12-month period immediately prior to the month in which the new area is added to the STAR Bond district. “Eligible area” is redefined to include buildings that are 65 years old or older and contiguous lots which are vacant or condemned. The bill also allows for a portion of state sales and use tax revenues to be pledged to a STAR Bond district; under previous law, the pledge had to be all state sales and use tax revenues.

### **Motor Vehicle Legislation**

Senate Bill 373 authorizes the Kansas Turnpike Association (KTA) to instruct the Division of Vehicles of the Kansas Department of Revenue to require payment of any tolls due and owing to the county treasurer at the time of registration or renewal of registration, or otherwise to refuse to register or renew the registration of the vehicle until the amounts are paid to the satisfaction of the Director or the Director’s designee, if the outstanding amount of tolls due and owing by the registered owner exceeds \$100.



## **Selected 2016 Enacted Kansas Legislation**

House Bill 2289 amends the law concerning a driver's license suspension due to test refusal or test failure. Specifically, the bill requires a law enforcement officer's certification and notice of suspension to inform the person that constitutional issues cannot be decided at the administrative hearing, but may be preserved and raised in a petition for review of the hearing.

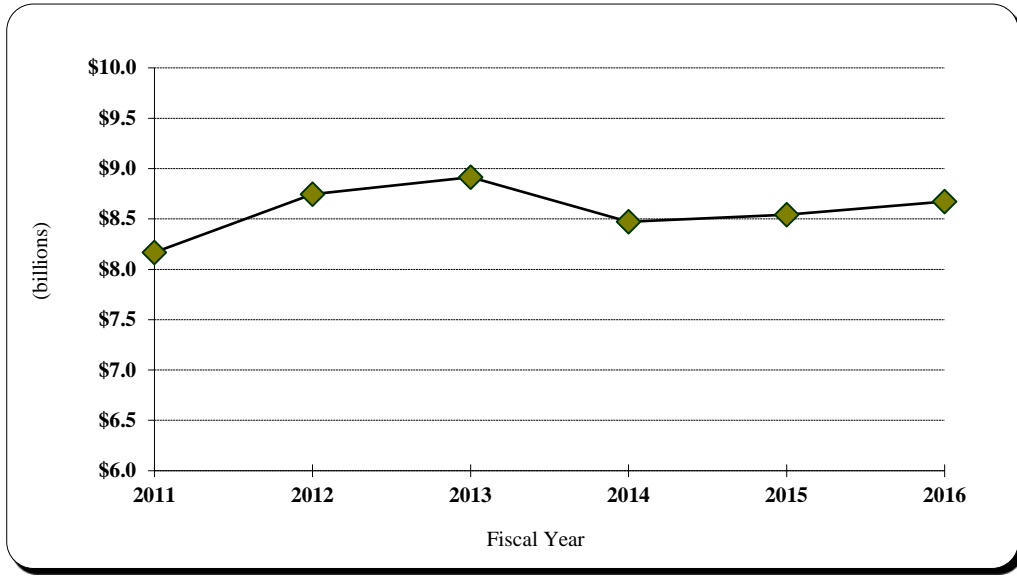
House Bill 2473 authorizes an Alzheimer's disease awareness license plate, authorizes those with additional types of distinctive military license plates to purchase decals indicating the owner has received certain military honors, removes a requirement certain notices be filed with the county clerk, and specifies certain requirements for city ordinances and county resolutions regarding towing apply only to ordinances or resolutions regarding towing from private property.

House Bill 2522 authorizes a laser-engraved photograph to be placed on a Kansas driver's license, instruction permit, or nondriver identification card. Additionally, it restricts a class M license of an applicant who passes a driving examination administered by the Division of Vehicles on a three-wheeled motorcycle, which is not an autocycle, the operation of a registered three-wheeled motorcycle. An applicant for a class M license who passes a driving examination on a two-wheeled motorcycle, may operate any registered two-wheeled or three-wheeled motorcycle. The bill authorizes electronic online renewal of a driver's license if permitted by the Director of Vehicles or the Director's designee and also adds a \$40 nonrefundable fee to accompany an application for a license to operate a motorized bicycle from a person who has had driving privileges suspended.

House Bill 2563 amends the definition of "nonhighway vehicle" to include any travel trailer that cannot be registered because it is not manufactured for the purpose of using the travel trailer on state highways and is not provided with the equipment for use on highways. The bill also amends the definition of "salvage vehicle" to include a travel trailer that cannot be registered because it has been wrecked or damaged to the extent it cannot meet safety requirements for operation on the highways.

## Total Department of Revenue Collections before Refunds

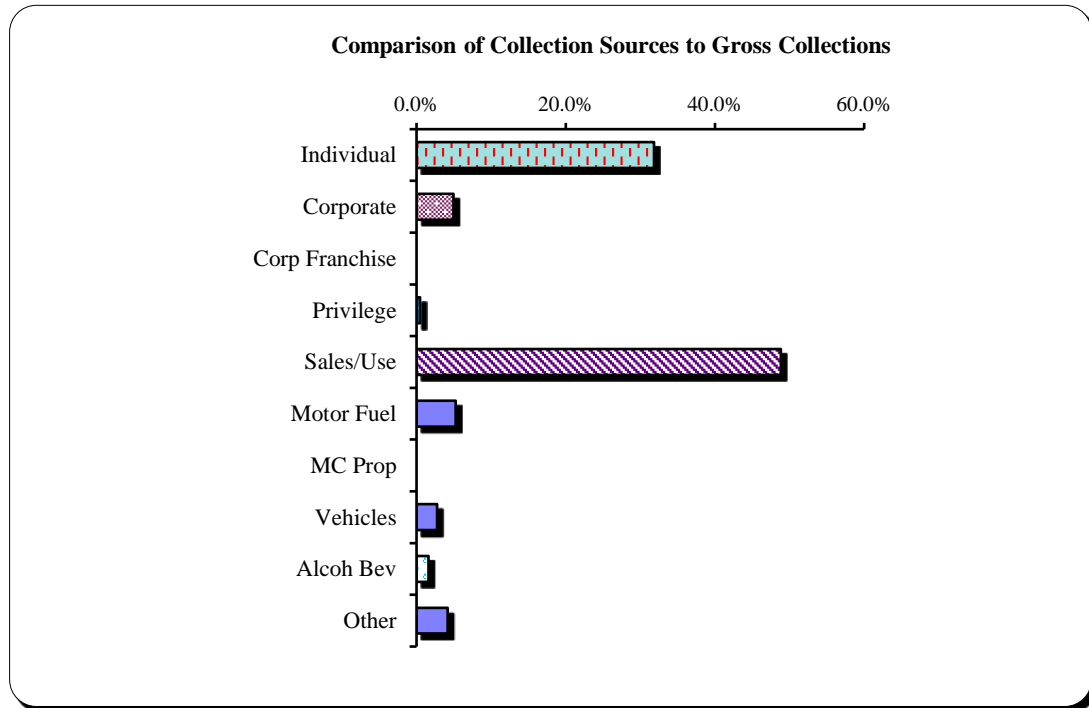
Total Department of Revenue Collections (before refunds) increased by 1.5% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2011	\$8,167,864,688	9.2%
2012	\$8,747,136,568	7.1%
2013	\$8,914,449,498	1.9%
2014	\$8,471,295,164	-5.0%
2015	\$8,542,289,348	0.8%
2016	\$8,673,261,394	1.5%

## Gross Total Collections and by Source

Collections by Department of Revenue

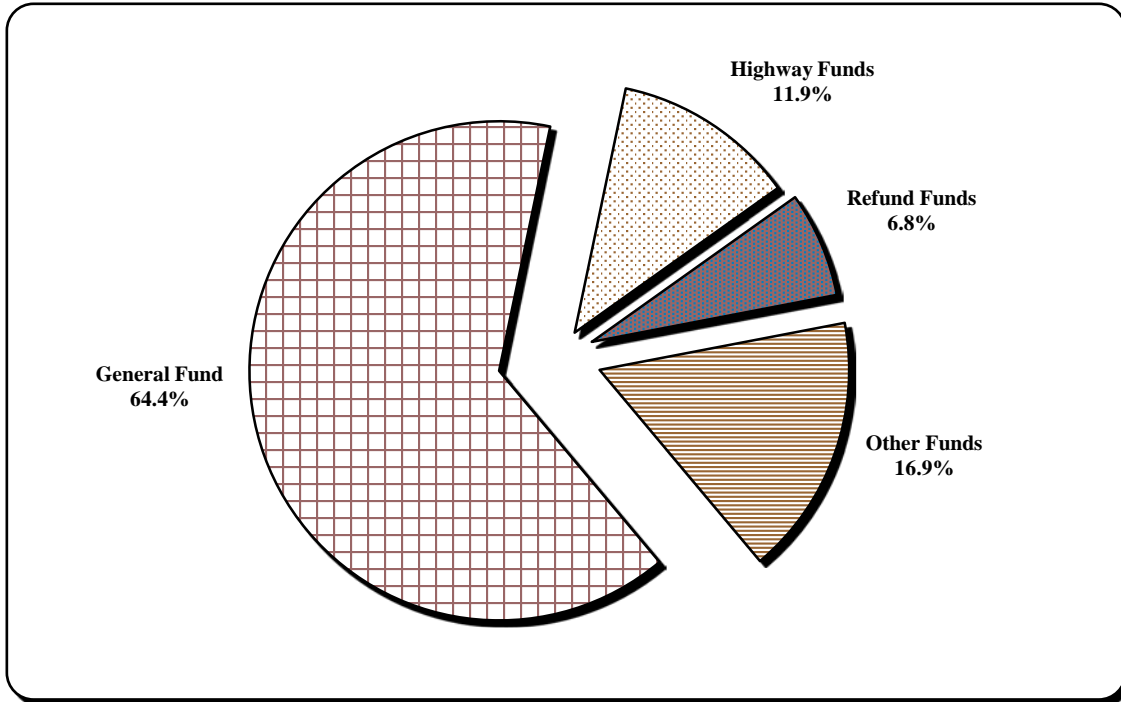


<u>Source</u>	<u>Fiscal Year 2015</u>	<u>Fiscal Year 2016</u>	<u>Percent Change</u>	<u>Percent of FY2016 Total</u>
Individual Income Taxes	\$2,790,713,922	\$2,760,839,835	-1.1%	31.8%
Corporate Income Taxes	\$461,315,382	\$429,415,849	-6.9%	5.0%
Corporate Franchise Tax*	\$727,700	\$390,249	NA	NA
Privilege Taxes	\$43,217,307	\$40,870,194	-5.4%	0.5%
State and Local Sales and Use Taxes	\$4,043,251,703	\$4,235,289,271	4.7%	48.8%
Motor Fuel Taxes	\$443,326,042	\$454,541,649	2.5%	5.2%
Property Taxes: Commercial Vehicle Fee*	\$11,164,604	\$11,375,889	NA	NA
Division of Vehicles	\$239,340,747	\$239,658,688	0.1%	2.8%
Alcoholic Beverage Control	\$136,898,761	\$138,988,327	1.5%	1.6%
Other Taxes and Fees	<u>\$372,333,180</u>	<u>\$361,891,443</u>	-2.8%	4.2%
<b>Total</b>	<b>\$8,542,289,348</b>	<b>\$8,673,261,394</b>	<b>1.5%</b>	<b>100.0%</b>

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

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

## Total Department of Revenue Collections by Distribution to Fund



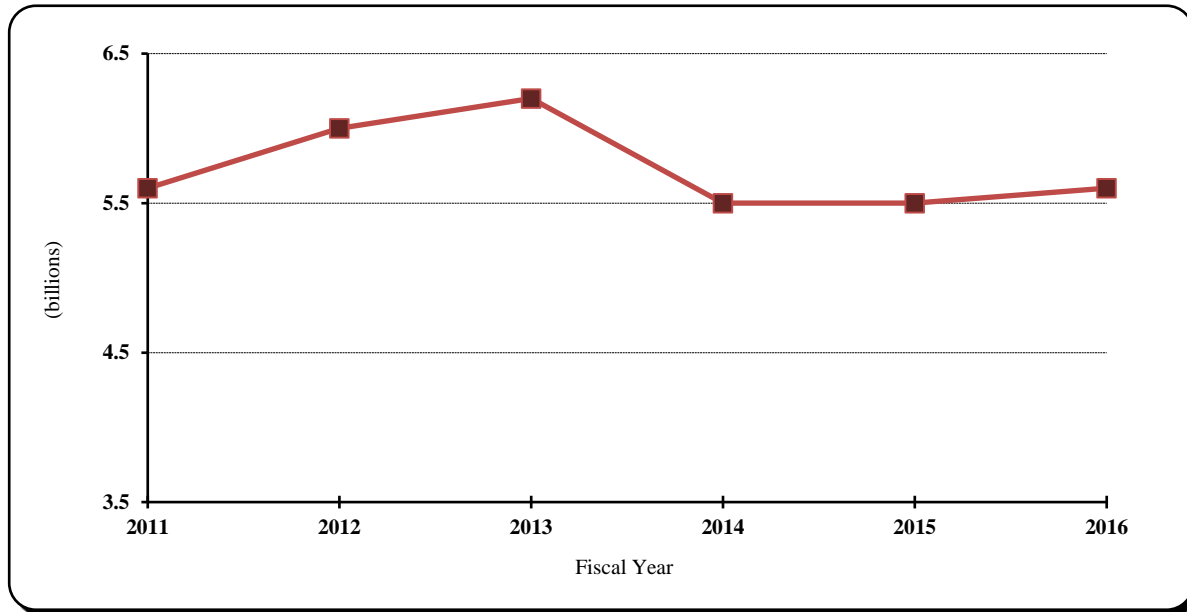
<u>Fund</u>	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2016</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2016</u> <u>Percent</u> <u>Total</u>
State General Fund	\$5,526,841,954	\$5,585,492,934	1.1%	64.4%
All Highway Funds	\$1,019,927,759	\$1,029,140,603	0.9%	11.9%
All Refund Funds	\$560,042,832	\$592,192,557	5.7%	6.8%
Other Funds	<u>\$1,435,476,803</u>	<u>\$1,466,435,300</u>	2.2%	<u>16.9%</u>
Total	\$8,542,289,348	\$8,673,261,394	1.5%	100.0%

Other Funds include: local transient guest; various vehicle and driver license funds; county mineral production funds; various local alcohol funds; sand royalty fund; etc.

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

Collections by Department of Revenue

Fiscal Year 2016 State General Fund Collections increased by 1.1% compared to the prior fiscal year.



### General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2016</u>	<u>Percent</u> <u>Change</u>
Commercial Vehicle Fees *	\$11,144,646	\$11,375,889	NA
Individual Income Tax	\$2,277,540,835	\$2,248,935,698	-1.3%
Corporate Income	\$417,399,546	\$354,725,599	-15.0%
Corporate Franchise Tax**	\$650,237	\$371,340	NA
Privilege	\$40,545,772	\$37,151,150	-8.4%
Estate Tax***	\$0	\$10,136	NA
Sales Tax	\$2,132,776,805	\$2,273,941,413	6.6%
Use Tax	\$352,175,950	\$384,992,097	9.3%
Alcoholic Beverage Taxes, Fees, Fines	\$103,112,945	\$103,259,066	0.1%
Cigarette/Tobacco Tax	\$96,302,538	\$146,552,278	52.2%
Mineral Tax	\$93,213,026	\$22,395,001	-76.0%
Other ****	<u>\$1,979,654</u>	<u>\$1,783,267</u>	-9.9%
<b>Total</b>	<b>\$5,526,841,954</b>	<b>\$5,585,492,934</b>	<b>1.1%</b>

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

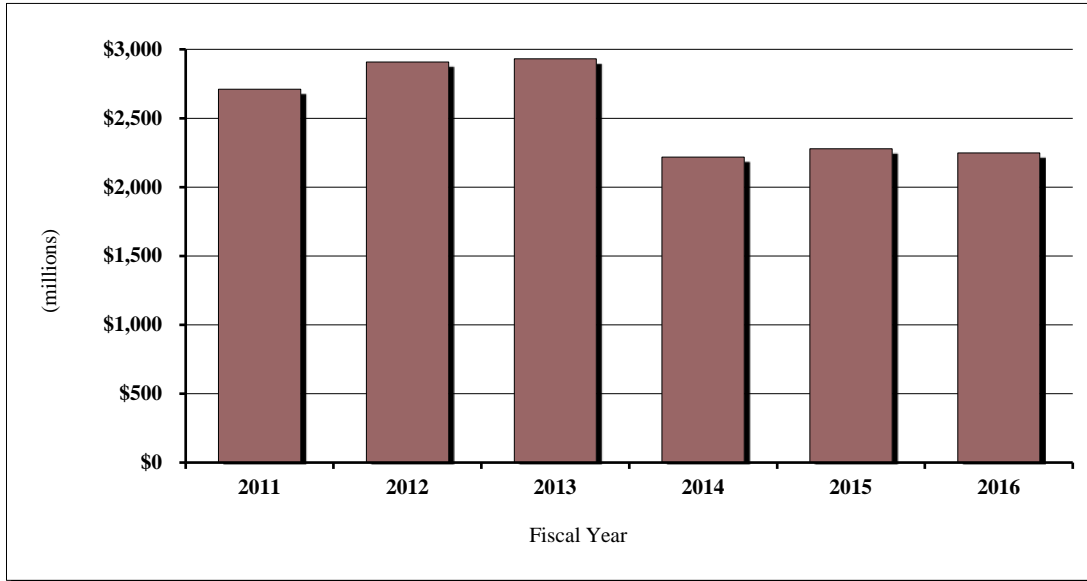
\*\* Corporate Franchise Tax was repealed effective Tax Year 2011.

\*\*\*There is no estate tax for estates of decedents dying after December 31, 2009.

\*\*\*\* Other includes: bingo; controlled substances; gas, oil and mineral royalties; car line; bonds; licenses; and fees.

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

Kansas individual income tax rates by income brackets and filing status can be found on the Tax Rates table in this Annual Report.

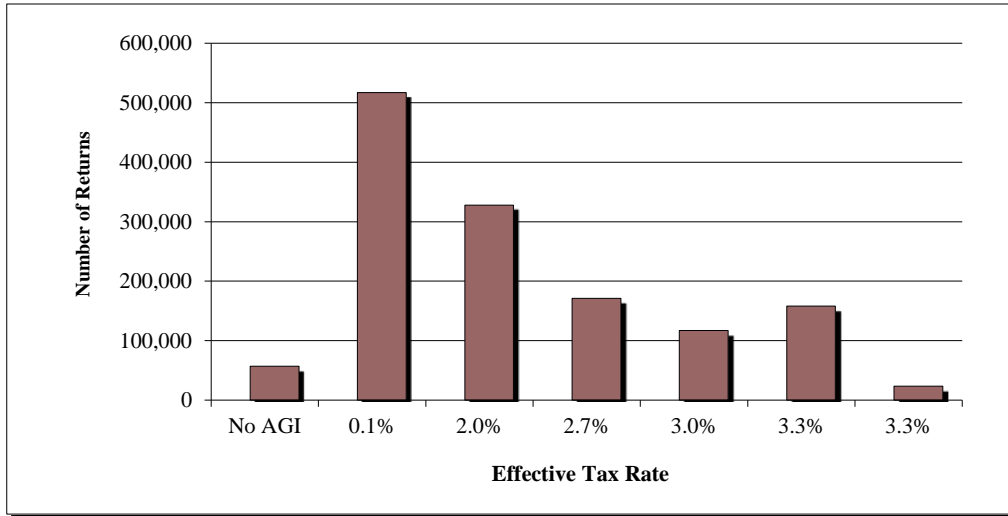


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$2,709,716,820	12.1%
2012	\$2,908,027,441	7.3%
2013	\$2,931,167,870	0.8%
2014	\$2,218,238,893	-24.3%
2015	\$2,277,540,835	2.7%
2016	\$2,248,935,698	-1.3%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2014

Number of Returns Within Each Effective Tax Rate



Effective Tax Rate on Adjusted Gross Income *	Kansas Adjusted Gross Income Brackets	Number of Returns	Kansas Adjusted Gross Income	Tax Liability After All Credits
	No KAGI -	57,244	(\$1,155,694,753)	(\$4,868,712)
0.1%	\$0 - \$25,000	517,141	\$5,851,828,321	\$ 4,883,143
2.0%	\$25,000 - \$50,000	328,045	\$11,879,271,292	\$ 233,420,432
2.7%	\$50,000 - \$75,000	171,042	\$10,498,783,176	\$ 283,982,293
3.0%	\$75,000 - \$100,000	117,186	\$10,148,127,572	\$ 307,408,646
3.3%	\$100,000 - \$250,000	158,293	\$22,252,633,701	\$ 727,202,603
3.3%	\$250,000 - Over	23,306	<u>\$16,343,050,849</u>	\$ 533,790,640
2.8%	Total Kansas Residents	1,372,257	\$75,818,000,158	\$2,085,819,045

\* Effective rate is the tax liability (after all credits) divided by the adjusted gross income.

KDOR Checkoff donations	Number of Taxpayers	Dollars Donated
Breast Cancer Research	2,832	\$35,245
Creative Arts	1,748	\$16,995
Hometown Hero	2,137	\$25,641
Meals on Wheels	4,697	\$80,631
Military Emergency Relief	2,890	\$43,043
Non Game Wildlife	<u>4,769</u>	<u>\$72,032</u>
Total	19,073	\$273,589

## Individual Income Tax for Tax Year 2014 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Allen	6,297	\$233,665,979	\$5,815,141	0.3%	\$923	84
Anderson	3,550	\$141,118,641	\$3,613,421	0.2%	\$1,018	68
Atchison	6,985	\$286,893,283	\$6,723,125	0.3%	\$963	80
Barber	2,412	\$101,285,662	\$2,789,136	0.1%	\$1,156	37
Barton	12,619	\$579,484,733	\$16,540,714	0.8%	\$1,311	20
Bourbon	6,227	\$225,296,051	\$5,102,582	0.3%	\$819	99
Brown	4,389	\$166,402,834	\$4,220,268	0.2%	\$962	81
Butler	31,754	\$1,858,329,160	\$58,626,194	3.0%	\$1,846	4
Chase	1,292	\$46,227,641	\$1,171,101	0.1%	\$906	90
Chautauqua	1,431	\$54,475,167	\$1,502,425	0.1%	\$1,050	60
Cherokee	8,144	\$318,633,361	\$5,083,791	0.3%	\$624	105
Cheyenne	1,321	\$49,558,867	\$1,295,707	0.1%	\$981	76
Clark	1,065	\$43,399,008	\$1,077,926	0.1%	\$1,012	70
Clay	3,773	\$154,478,132	\$4,108,588	0.2%	\$1,089	54
Cloud	4,091	\$148,939,898	\$3,736,884	0.2%	\$913	89
Coffey	4,169	\$209,946,423	\$6,313,878	0.3%	\$1,514	8
Comanche	873	\$31,163,291	\$801,939	0.0%	\$919	86
Cowley	15,858	\$632,988,693	\$16,030,543	0.8%	\$1,011	71
Crawford	16,511	\$668,745,885	\$16,794,848	0.8%	\$1,017	69
Decatur	1,449	\$50,004,414	\$1,207,937	0.1%	\$834	97
Dickinson	9,174	\$361,720,588	\$9,472,948	0.5%	\$1,033	63
Doniphan	3,264	\$134,005,365	\$2,259,897	0.1%	\$692	103
Douglas	49,138	\$2,517,785,445	\$73,559,584	3.7%	\$1,497	9
Edwards	1,512	\$61,713,023	\$1,669,625	0.1%	\$1,104	49
Elk	1,326	\$43,576,165	\$1,071,498	0.1%	\$808	100
Ellis	13,611	\$642,858,052	\$19,547,137	1.0%	\$1,436	11
Ellsworth	2,970	\$119,691,342	\$3,269,078	0.2%	\$1,101	51
Finney	18,063	\$757,875,936	\$19,199,921	1.0%	\$1,063	58
Ford	15,742	\$619,382,402	\$15,000,369	0.8%	\$953	82
Franklin	12,317	\$522,845,542	\$13,929,987	0.7%	\$1,131	42
Geary	10,748	\$370,878,801	\$8,621,241	0.4%	\$802	101
Gove	1,369	\$47,603,997	\$1,130,434	0.1%	\$826	98
Graham	1,332	\$48,200,269	\$1,299,781	0.1%	\$976	79
Grant	3,197	\$135,786,366	\$4,335,262	0.2%	\$1,356	18
Gray	2,918	\$128,304,073	\$3,601,663	0.2%	\$1,234	30
Greeley	670	\$20,392,704	\$808,720	0.0%	\$1,207	34
Greenwood	2,903	\$106,093,542	\$2,663,054	0.1%	\$917	87
Hamilton	979	\$46,218,283	\$1,406,412	0.1%	\$1,437	10
Harper	2,850	\$117,626,722	\$2,982,288	0.2%	\$1,046	61
Harvey	18,559	\$828,298,915	\$23,044,970	1.2%	\$1,242	28
Haskell	1,709	\$76,973,181	\$2,397,943	0.1%	\$1,403	15
Hodgeman	928	\$38,434,035	\$1,062,234	0.1%	\$1,145	40
Jackson	6,697	\$279,368,904	\$7,488,802	0.4%	\$1,118	45
Jefferson	9,280	\$445,115,884	\$12,373,781	0.6%	\$1,333	19
Jewell	1,488	\$47,570,680	\$1,092,518	0.1%	\$734	102
Johnson	280,444	\$23,620,858,272	\$659,759,388	33.3%	\$2,353	1
Kearny	1,869	\$83,914,703	\$2,296,618	0.1%	\$1,229	32
Kingman	3,517	\$147,375,892	\$4,010,015	0.2%	\$1,140	41
Kiowa	1,204	\$48,043,149	\$1,302,254	0.1%	\$1,082	55
Labette	9,862	\$356,065,201	\$8,620,194	0.4%	\$874	92
Lane	931	\$37,712,596	\$1,051,129	0.1%	\$1,129	43
Leavenworth	30,122	\$1,476,995,522	\$37,796,845	1.9%	\$1,255	27
Lincoln	1,626	\$56,719,712	\$1,406,697	0.1%	\$865	93
Linn	4,433	\$183,069,979	\$4,552,700	0.2%	\$1,027	65
Logan	1,462	\$58,303,382	\$1,571,844	0.1%	\$1,075	56
Lyon	14,763	\$579,916,199	\$15,170,374	0.8%	\$1,028	64
Marion	5,520	\$222,323,400	\$5,747,331	0.3%	\$1,041	62
Marshall	5,160	\$216,846,660	\$5,944,705	0.3%	\$1,152	38




## Individual Income Tax for Tax Year 2014 by County

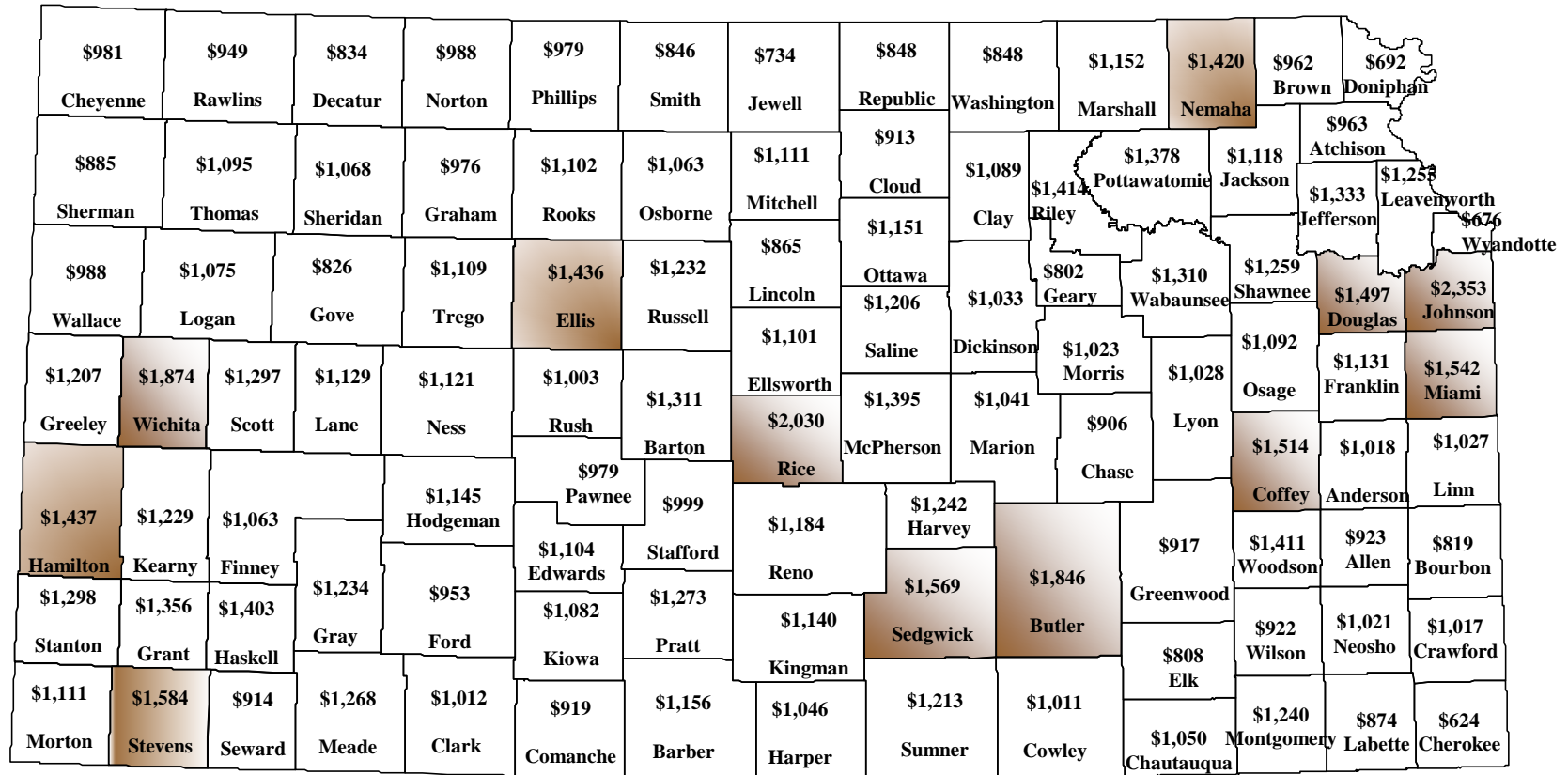
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	13,921	\$668,651,075	\$19,416,989	1.0%	\$1,395	16
Meade	1,713	\$76,079,075	\$2,172,867	0.1%	\$1,268	25
Miami	13,696	\$770,537,573	\$21,119,425	1.1%	\$1,542	7
Mitchell	3,288	\$132,227,114	\$3,654,536	0.2%	\$1,111	46
Montgomery	14,484	\$637,543,470	\$17,961,611	0.9%	\$1,240	29
Morris	2,641	\$101,592,876	\$2,702,667	0.1%	\$1,023	66
Morton	1,425	\$63,444,998	\$1,582,675	0.1%	\$1,111	47
Nemaha	5,030	\$244,795,311	\$7,143,552	0.4%	\$1,420	12
Neosho	6,993	\$275,031,497	\$7,136,739	0.4%	\$1,021	67
Ness	1,520	\$60,878,588	\$1,704,661	0.1%	\$1,121	44
Norton	2,446	\$95,164,541	\$2,416,726	0.1%	\$988	74
Osage	7,813	\$321,025,062	\$8,529,239	0.4%	\$1,092	53
Osborne	1,622	\$61,633,321	\$1,723,956	0.1%	\$1,063	59
Ottawa	2,848	\$119,658,417	\$3,278,450	0.2%	\$1,151	39
Pawnee	2,948	\$109,169,130	\$2,886,582	0.1%	\$979	77
Phillips	2,897	\$112,755,152	\$2,834,915	0.1%	\$979	78
Pottawatomie	10,095	\$485,959,859	\$13,914,909	0.7%	\$1,378	17
Pratt	4,521	\$195,346,411	\$5,756,593	0.3%	\$1,273	24
Rawlins	1,240	\$46,111,296	\$1,177,038	0.1%	\$949	83
Reno	29,060	\$1,251,809,785	\$34,419,253	1.7%	\$1,184	36
Republic	2,446	\$83,852,368	\$2,074,623	0.1%	\$848	94
Rice	4,375	\$279,180,561	\$8,881,351	0.4%	\$2,030	2
Riley	23,404	\$1,106,299,766	\$33,082,800	1.7%	\$1,414	13
Rooks	2,677	\$107,837,237	\$2,951,290	0.1%	\$1,102	50
Rush	1,604	\$59,864,999	\$1,608,572	0.1%	\$1,003	72
Russell	3,384	\$145,375,040	\$4,169,792	0.2%	\$1,232	31
Saline	26,921	\$1,165,600,516	\$32,453,987	1.6%	\$1,206	35
Scott	2,465	\$118,324,836	\$3,196,274	0.2%	\$1,297	23
Sedgwick	230,669	\$12,137,811,421	\$361,868,392	18.3%	\$1,569	6
Seward	10,685	\$443,161,750	\$9,770,486	0.5%	\$914	88
Shawnee	92,267	\$4,124,143,258	\$116,206,423	5.9%	\$1,259	26
Sheridan	1,351	\$55,511,845	\$1,443,338	0.1%	\$1,068	57
Sherman	2,808	\$101,071,056	\$2,483,969	0.1%	\$885	91
Smith	1,789	\$61,636,516	\$1,514,231	0.1%	\$846	96
Stafford	2,342	\$91,045,661	\$2,339,275	0.1%	\$999	73
Stanton	955	\$47,024,462	\$1,239,189	0.1%	\$1,298	22
Stevens	2,391	\$124,104,826	\$3,787,451	0.2%	\$1,584	5
Sumner	10,144	\$445,960,322	\$12,300,545	0.6%	\$1,213	33
Thomas	3,820	\$156,920,404	\$4,184,248	0.2%	\$1,095	52
Trego	1,518	\$60,445,767	\$1,683,799	0.1%	\$1,109	48
Wabaunsee	3,121	\$145,936,529	\$4,089,080	0.2%	\$1,310	21
Wallace	755	\$29,202,694	\$745,720	0.0%	\$988	75
Washington	3,250	\$113,036,670	\$2,755,784	0.1%	\$848	95
Wichita	1,881	\$112,436,051	\$3,525,681	0.2%	\$1,874	3
Wilson	4,164	\$156,906,491	\$3,841,059	0.2%	\$922	85
Woodson	1,465	\$68,703,301	\$2,066,419	0.1%	\$1,411	14
Wyandotte	73,173	\$3,048,829,317	\$49,444,205	2.5%	\$676	104
KS Residents with county indicator	1,333,892	72,027,140,221	1,980,316,755		\$1,485	
KS Residents with no county indicator	<u>38,365</u>	<u>\$3,790,859,937</u>	<u>\$105,502,290</u>		\$2,750	
Total Residents	1,372,257	\$75,818,000,158	\$2,085,819,045	87.7%	\$1,520	
Non-Residents	<u>306,426</u>	<u>\$79,759,133,848</u>	<u>\$293,644,820</u>	<u>12.3%</u>	\$958	
All Taxpayers	1,678,683	\$155,577,134,006	\$2,379,463,865	100.0%	\$1,417	

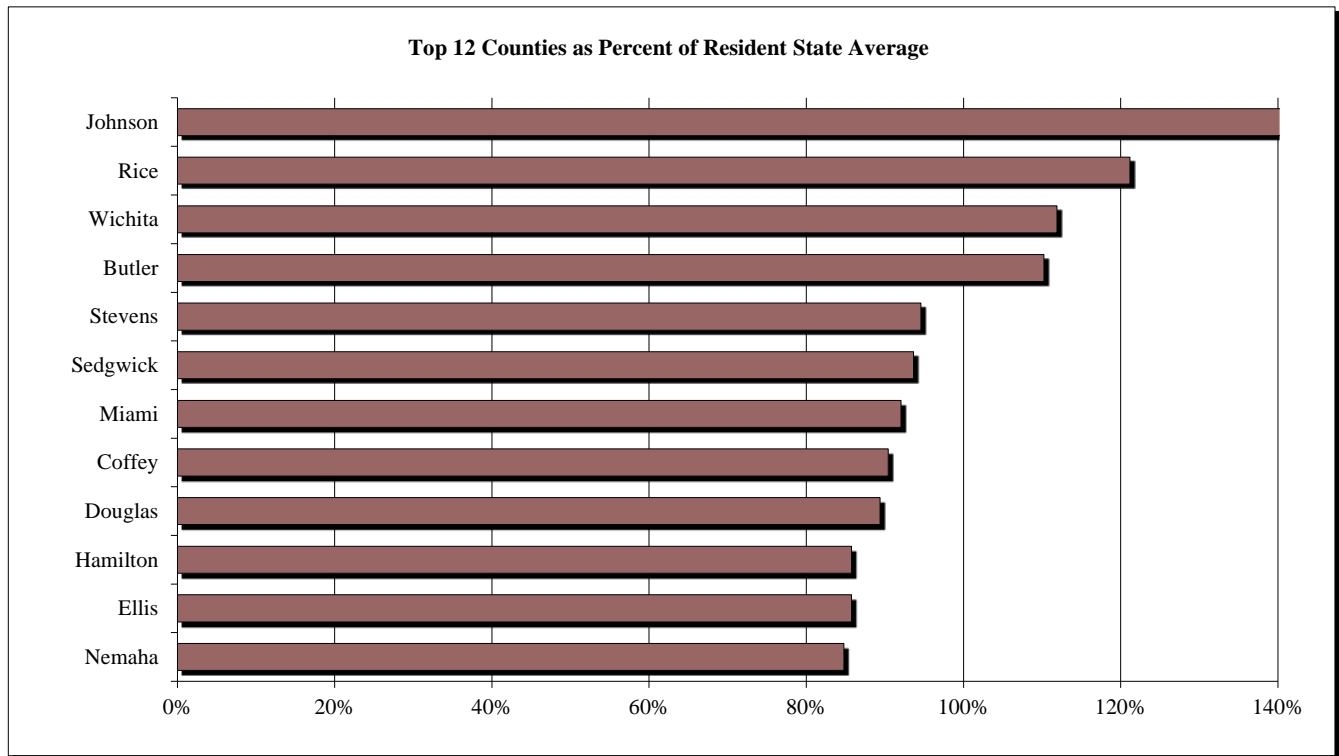
## Individual Income Tax Liability Tax Year 2014

The map below shows each county's average tax liability per return. The twelve shaded areas display the counties with the highest average tax liability per return. Detailed information is contained on pages 23 and 24 of this report.

 Top 12 counties with highest average tax liability per return



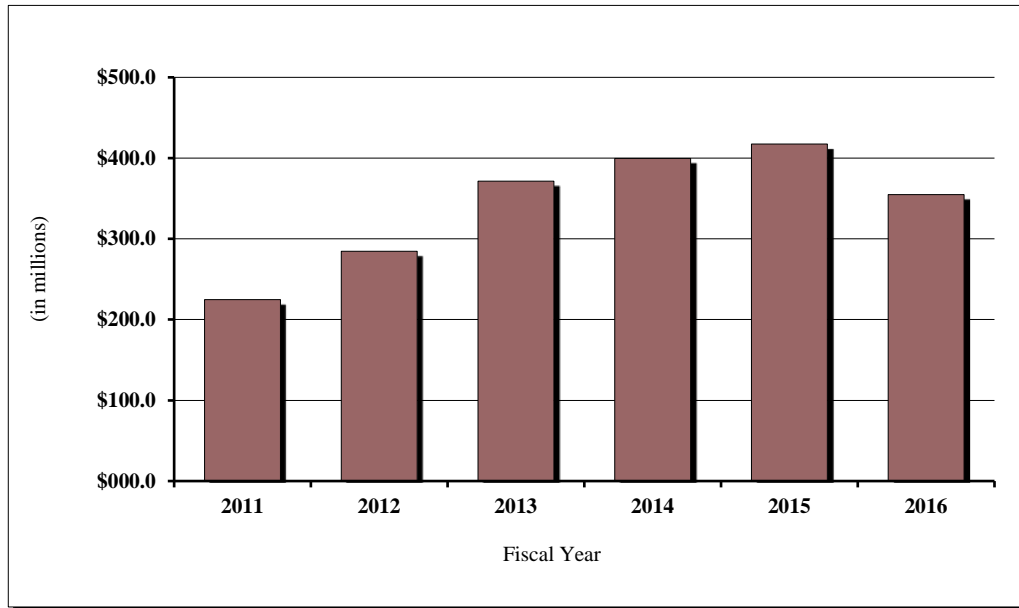
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2014



<u>Top 12 Counties</u>	<u>Average Tax Liability</u>	<u>Rank</u>	<u>Top 12 Counties as a Percent of Resident Average</u>
Johnson	\$2,353	1	140%
Rice	\$2,030	2	121%
Wichita	\$1,874	3	112%
Butler	\$1,846	4	110%
Stevens	\$1,584	5	95%
Sedgwick	\$1,569	6	94%
Miami	\$1,542	7	92%
Coffey	\$1,514	8	90%
Douglas	\$1,497	9	89%
Hamilton	\$1,437	10	86%
Ellis	\$1,436	11	86%
Nemaha	\$1,420	12	85%
Average Kansas Residents (top 12 counties)	\$1,675		100%

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

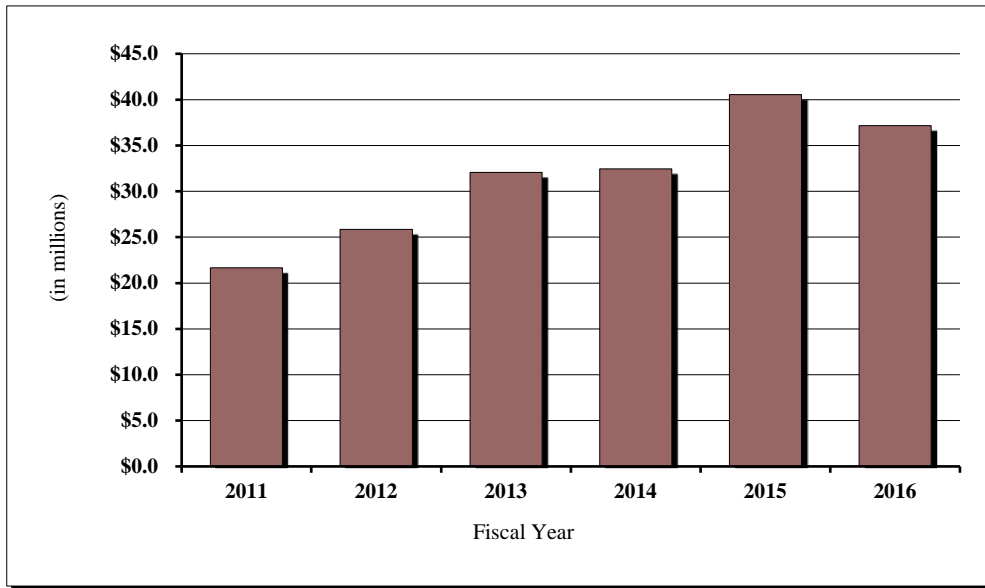
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$224,865,499	0.0%
2012	\$284,465,835	26.5%
2013	\$371,324,171	30.5%
2014	\$399,383,241	7.6%
2015	\$417,399,546	4.5%
2016	\$354,725,599	-15.0%

## Financial Institution Privilege Tax Amount to the State General Fund after Refunds

The privilege tax is imposed on financial institutions doing business in Kansas. The tax is levied on an institution's taxable income for the preceding year; the surtax on taxable income over \$25,000. For all tax years after December 31, 1997 the normal tax for all privilege taxpayers is 2.25% of net income. The surtax is 2.125% for banks and 2.25% for savings and loans and trust companies.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$21,651,339	31.1%
2012	\$25,848,967	19.4%
2013	\$32,073,164	24.1%
2014	\$32,438,777	1.1%
2015	\$40,545,772	25.0%
2016	\$37,151,150	-8.4%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2014 Returns Filed In Calendar Year 2015

### Corporate Income Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	17,535	58.8%	(\$4,200,487)	-1.0%
\$0 - \$75,000	8,913	29.9%	\$6,604,313	1.6%
\$75,000.01 - \$100,000	545	1.8%	\$2,324,071	0.6%
\$100,000.01 - \$500,000	1,664	5.6%	\$21,548,245	5.1%
\$500,000.01 - \$1,000,000	371	1.2%	\$16,775,224	4.0%
\$1,000,000.01 - Over	<u>784</u>	2.6%	<u>\$375,832,019</u>	89.7%
Total	29,812	100.0%	\$418,883,385	100.0%

### Bank Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	70	19.2%	\$0	0.0%
\$0 - \$500,000	112	30.7%	\$987,174	4.1%
\$500,000.01 - \$1,000,000	59	16.2%	\$1,759,683	7.4%
\$1,000,000.01 - Over	<u>124</u>	34.0%	<u>\$21,069,770</u>	88.5%
Total	365	100.0%	\$23,816,627	100.0%

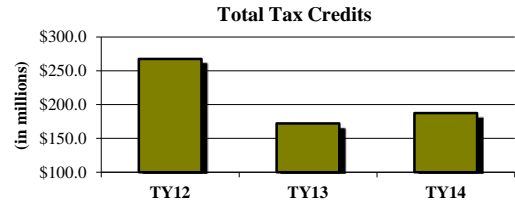
### Savings and Loan Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	12	30.0%	\$0	0.0%
\$0 - \$500,000	13	32.5%	\$89,450	1.8%
\$500,000.01 - \$1,000,000	4	10.0%	\$122,815	2.5%
\$1,000,000.01 - Over	<u>11</u>	27.5%	<u>\$4,697,390</u>	95.7%
Total	40	100.0%	\$4,909,655	100.0%

# Tax Year 2014 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

	TY 2012	TY 2013	TY 2014
Corporate Income Tax	\$ 73,594,663	\$ 41,063,589	\$ 62,745,918
Individual Income Tax	\$ 187,618,734	\$ 127,051,910	\$ 118,809,120
Privilege Tax	\$ 6,244,324	\$ 4,288,432	\$ 5,745,532
Total Tax Credits	\$ 267,457,721	\$ 172,403,931	\$ 187,300,570



Totals include confidential amounts.

### Adoption Credit - \$1,450,508

K.S.A. 79-32,202 - First effective for taxable years commencing after 12/31/95.

Residents of Kansas who adopt a child can receive a credit of 25% of the adoption credit allowed against the federal income tax liability on the federal return.

### Agricultural Loan Interest Reduction Credit - \$0

K.S.A. 79-32,181a; 79-1126a - Effective for taxable years commencing after 12/31/99.

A state bank, national banking association, production credit association, or agricultural credit association chartered by the Farm Credit Administration which extends or renews an agricultural production loan to an eligible agricultural production borrower at an interest rate which is at least one whole percentage point (1%) less than the lowest interest rate made on loans with equivalent collateral or which reduces the rate of interest being charged on any outstanding agricultural production loan to an eligible agricultural borrower by at least one whole percentage point (1%) shall receive a credit against their tax liability.

### Agritourism Liability Insurance Credit - \$0

K.S.A. 74-50,173 - Effective for all taxable years commencing after 12/31/03.

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

### Alternative-Fuel Tax Credit - Amount withheld for confidentiality.

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

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

### Angel Investor Credit - \$3,941,724

K.S.A. 74-8133 - Effective for taxable years commencing after 12/31/04.

Any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business shall receive a credit of 50% of the amount invested.

### Assistive Technology Contribution Credit - \$0

K.S.A. 65-7108 - Effective for taxable years commencing after 12/31/02.

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

### Biomass to Energy Credit - Amount withheld for confidentiality.

K.S.A. 79-32,233 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

### Business and Job Development Credit (carryover) - \$2,986,087

K.S.A. 79-32,160a - Effective for taxable years commencing after 12/31/95.

Any manufacturing or nonmanufacturing business which invests in a qualified business facility and hires a minimum number of employees as a result of that investment may be entitled to a tax credit.

### Business and Job Development Credit (noncarryover) - \$306,571

K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/76.

A taxpayer who invests in a qualified business facility and hires at least two employees as a result of the investment may be eligible for a credit.

### Business Machinery and Equipment Credit - \$0

K.S.A. 79-32,206 - Effective for taxable years commencing after 12/31/97.

A taxpayer may be allowed a credit in an amount equal to 20% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

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**Child Day Care Assistance Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,190 - Effective for taxable years commencing after 12/31/88.

A taxpayer may be eligible for a credit if they pay for child day care services for its employees, located child day care services for its employees, or provide facilities and necessary equipment for child day care services to its employees. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Child Dependent Care Credit - \$0**

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. REPEALED effective Tax Year 2013.

This credit is available only to residents and part-year residents filing as residents. The credit is equal to 25% of the federal credit allowed.

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**Community Entrepreneurship Investor Credit - \$1,430,736**

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

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

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**Community Service Credit - \$3,458,734**

K.S.A. 79-32,197 - Effective for taxable years commencing after 12/31/93.

Any business firm which contributes to an approved community service organization engaged in providing community services may be eligible to receive a tax credit of at least 50% of the total contribution made.

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**Declared Disaster Capital Investment Credit - \$67,303**

K.S.A. 79-32,262 - Effective for taxable years 2008, 2009, and 2010.

An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Iola, Neodesha, or Osawatimie Kansas, or within one mile of the city limits of any such cities as long as the business is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the business facility and is limited to \$100,000 per taxpayer.

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**Disabled Access Credit - \$30,655**

K.S.A. 79-32,176, 177 - Effective for taxable years commencing after 12/31/77.

Individual and business taxpayers who incur certain expenditures to make their property accessible to the disabled; or to employ individuals with a disability may be eligible to receive a tax credit.

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**Earned Income Credit - \$89,432,873**

K.S.A. 79-32, 205 - Effective for taxable years commencing after 12/31/97.

The credit is available to resident taxpayers in an amount equal to 17% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

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**Electric Cogeneration Credit - \$5,933**

K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12

A taxpayer that makes investment in a new renewable electric cogeneration facility shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$50,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$50,000,000.

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**Environmental Compliance Credit - \$0**

K.S.A. 79-32,222 - Effective for taxable years commencing after 12/31/06.

A taxpayer that makes required expenditures in an existing refinery to comply with environmental standards or requirements established pursuant to federal or state statutes or regulations, adopted after December 31, 2006, shall be allowed a credit equal to 100% of the taxpayer's qualified expenditures. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Film Production Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,258 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/13.

An eligible film production company that makes direct production expenditures in Kansas that are directly attributable to the production of a film in Kansas may receive an income tax credit of 30% of the direct production expenditures.

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**Food Sales Tax Refund - \$14,221,704**

K.S.A. 79-3635 - First effective for calendar year 1978 and forward.

The credit is for sales tax paid on food. There is a \$72 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$13,800; and a \$36 credit per exemption claim for a Kansas Adjusted Gross Income of \$13,801 to \$27,600.

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**High Performance Incentive Program - \$57,033,497**

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

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

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**Higher Education Deferred Maintenance Tax Credit - \$0**

K.S.A. 74-32,261 - Effective for taxable years 2008, 2009, 2010, 2011, and 2012.

A taxpayer that makes a contribution to a designated community college for capital improvement or a designated technical college for deferred maintenance or the purchase of technology or equipment may receive a tax credit in the amount of 60% of the contribution. A taxpayer that makes a contribution to a designated university for deferred maintenance may receive a tax credit in the amount of 50% of the contribution.

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**Historic Preservation Credit - \$3,681,882**

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

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

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**Historic Site Contribution Credit - \$0**

K.S.A. 79-32,211a - Effective for taxable years commencing after 12/31/06 and prior to 7/1/12.

Any taxpayer which contributes, gifts, or donates to a state-owned historic site or an organization which is exempt from federal income taxation pursuant to Section 50(c)(3) of the federal internal revenue code of 1986, which such organization owns and operates an historic site, to be used for the purpose of restoration, preservation or operation of such state-owned historic site or historic site of the establishment or maintenance of an endowment to provide for the future stability of such state-owned historic site or historic site shall be allowed a credit equal to 50% of the contribution, gift, or donation. The amount of the credit shall not exceed \$2500 for any one taxpayer in any taxable year.

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**Individual Development Account Credit - Amount withheld for confidentiality.**

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

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit of 50% of the amount contributed.

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**Integrated Coal Gasification Power Plant Credit - \$0**

K.S.A. 79-32,239 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in an integrated coal gasification power plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Law Enforcement Training Center Credit - \$0**

K.S.A. 79-32,242 - Effective for taxable years commencing after 12/31/05.

Any business firm which contributes cash to the Kansas Law Enforcement Training Center to be used by the Center for the purpose of providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of officers shall be allowed a credit that shall not exceed 50% of the total amount contributed.

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**National Guard and Reserve Employer Credit - \$0**

K.S.A. 79-32,244 - Effective for taxable years 2006, 2007, and 2008.

An income tax credit shall be allowed for employing a member of the Kansas Army and Air National Guard or a member of a Kansas unit of the Reserved Forces of the United States who was federally activated and deployed on or after August 7, 1990. The credit is 25% of the amount paid as salary or compensation, not to exceed \$7,000 for each member employed.

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**Nitrogen Fertilizer Plant Credit - \$0**

K.S.A. 79-32,229 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a nitrogen fertilizer plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Owners Promoting Employment Across Kansas (PEAK) Credit - \$0**

K.S.A. 79-32,266 - Effective for all taxable years commencing after December 31, 2010.

An income tax credit shall be allowed in the amount of 95% of a resident individual's income tax liability for Kansas source income received from a qualified company that is business income attributable to business activities conducted at the business facility, office, department or other operation relocated to Kansas when the taxpayer owns such qualified company and materially participates in such business activities conducted at the relocated business facility, office, department or other operation of the qualified company which qualified for benefits under the provisions of subsection (a)(1) of K.S.A. 74-50,212.

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**Petroleum Refinery Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,218 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Plugging of an Abandoned Oil or Gas Well Credit - Amount withheld for confidentiality.**

K.S.A. 79-32, 207 - Effective for taxable years commencing after 12/31/97.

Taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission shall be allowed a credit in the amount of 50% of the expenditures made for taxable years beginning after 12/31/97. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Qualifying Pipeline Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

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**Regional Foundation Credit - \$0**

K.S.A. 74-50,154 - Effective for taxable years commencing after 12/31/03 and prior to 1/1/13.

Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 75% of the total amount contributed.

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**Research & Development Credit - \$3,918,589**

K.S.A. 79-32,182; K.S.A. 79-32,182a - Effective for taxable years commencing after 12/31/86.

A taxpayer with qualifying expenditures in research and development activities conducted within Kansas may be eligible to receive a credit of 6 1/2% of the amount expended for the research. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS

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**Rural Opportunity Zone Credit - \$968,896**

K.S.A. 79-32,267 - Effective for all taxable years commencing after December 31, 2011 and before January 1, 2017.

A resident individual taxpayer shall be allowed an income tax credit in the amount of the resident individual's income tax liability if the taxpayer (1) establishes domicile in a rural opportunity zone on or after July 1, 2011 and prior to January 1, 2016 and was domiciled outside Kansas for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; had Kansas source income of less than \$10,000 in any one year for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; and was domiciled in a rural opportunity zone during the entire taxable year for which the credit is claimed.

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**Single City Port Authority Credit - \$0**

K.S.A. 79-32,212 - Effective for taxable years 2002 - 2021.

An income tax credit is allowed equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Small Employer Health Insurance Credit - \$9,584**

K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/91 and prior to 1/1/93; second effective for taxable years commencing after 12/31/99.

An income tax credit is allowed for any two or more employers who establish a small employer health benefit plan for the purpose of providing a health benefit. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Storage and Blending Equipment Credit - \$0**

K.S.A. 79-32,252 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12.

A taxpayer that makes a qualified investment in equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$10,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$10,000,000.

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**Swine Facility Improvement Credit - \$0**

K.S.A. 79-32,204 - Effective for taxable years commencing after 12/31/97.

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**TAF Family Contribution Credit - \$0**

K.S.A. 79-32,200 - Effective for taxable years commencing after 12/31/93.

Any individual, corporation, partnership, trust, estate and other legal entity required to pay income tax under the Kansas Income Tax Act who enters into an agreement with the Secretary of Social and Rehabilitation Services to provide financial support to a person who receives Temporary Assistance for Families (TAF) is allowed a credit against their Kansas tax liability. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Telecommunications Credit - \$1,014,368**

K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/01.

A credit is allowed for property tax paid by telecommunications companies on property initially acquired and first placed into service after January 1, 2001 that has an assessment rate of 33%. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Venture and Local Seed Capital Credits - Amount withheld for confidentiality.**

K.S.A. 74-8205, -8206, -8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.

A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit may also be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified local seed capital pool. The amount of credit will be 25% of the total amount of cash investment in such stock. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

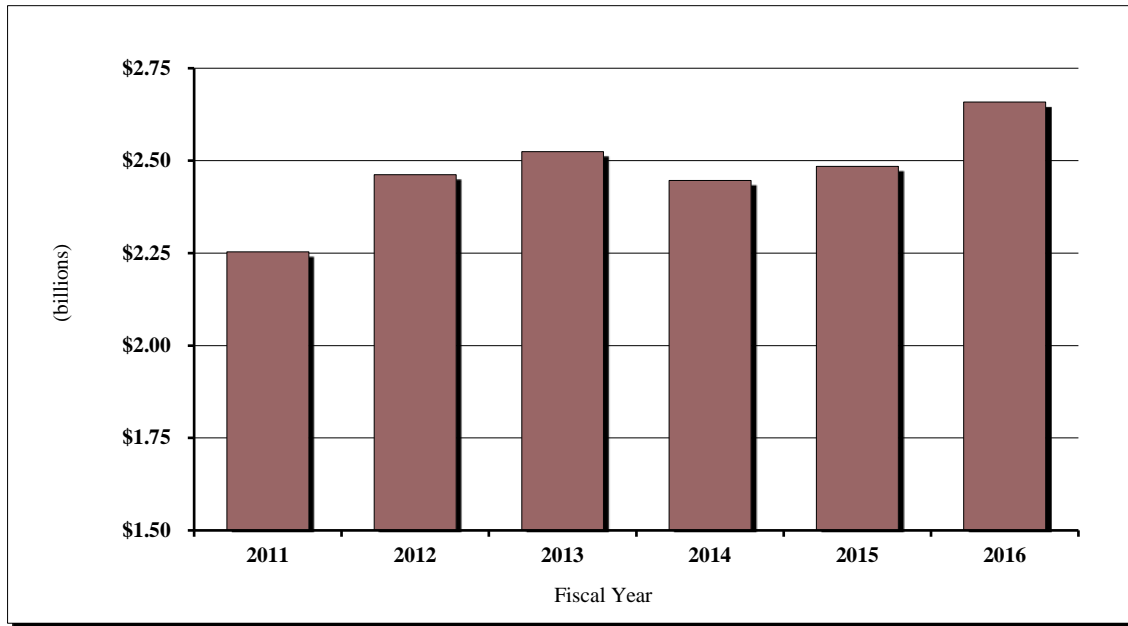
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## State Retailers' Sales and Compensating Use Taxes Amount to State General Fund

Statewide retailers' sales and compensating use taxes are applied to the sale of tangible personal property, and to specified services at retail. The compensating use tax includes consumers' use, retailers' use, and auto lease tax. Beginning July 1, 2010 (Fiscal Year 2011) the tax rate increased to 6.3%.; effective July 1, 2013 (Fiscal Year 2014) the tax rate decreased to 6.15%.; and effective July 1, 2015 (Fiscal year 2016) the tax rate increased to 6.5%.

In Fiscal Year 2016, the state gained \$42.07 million from the Streamline Sales Tax Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2011	\$1,965,388,089	\$287,730,261	\$2,253,118,350	21.3%
2012	\$2,136,353,321	\$325,339,225	\$2,461,692,546	9.3%
2013	\$2,184,573,272	\$340,044,216	\$2,524,617,488	2.6%
2014	\$2,102,239,461	\$344,016,851	\$2,446,256,312	-3.1%
2015	\$2,132,776,805	\$352,175,950	\$2,484,952,755	1.6%
2016	\$2,273,941,413	\$384,992,097	\$2,658,933,510	7.0%

## Total Amount State Sales Tax Collections by County

6.15% state sales tax rate effective July 1, 2013; 6.50% state sales tax rate effective July 1, 2015

Fiscal Year 2015 numbers revised.

County	FY2015	FY2016	Percent Change	FY2015 Per Capita	FY2015 PC Rank	FY2016 Per Capita*	FY2016 PC Rank*
Allen	\$10,193,435	\$9,877,693	-3.1%	\$790	35	\$777	32
Anderson	\$4,304,108	\$4,322,252	0.4%	\$546	77	\$554	77
Atchison	\$9,324,902	\$10,039,122	7.7%	\$565	75	\$612	66
Barber	\$5,501,681	\$4,582,974	-16.7%	\$1,123	9	\$950	16
Barton	\$29,916,830	\$28,615,957	-4.3%	\$1,092	12	\$1,056	10
Bourbon	\$8,609,407	\$9,300,446	8.0%	\$583	70	\$632	61
Brown	\$6,589,689	\$7,174,091	8.9%	\$671	51	\$734	40
Butler	\$42,821,508	\$45,460,032	6.2%	\$647	56	\$681	48
Chase	\$1,141,885	\$1,316,927	15.3%	\$424	97	\$492	88
Chautauqua	\$1,523,493	\$1,397,850	-8.2%	\$438	95	\$411	97
Cherokee	\$7,510,750	\$7,652,854	1.9%	\$361	99	\$373	102
Cheyenne	\$1,521,419	\$1,578,602	3.8%	\$565	74	\$589	70
Clark	\$1,076,522	\$1,218,928	13.2%	\$502	84	\$582	72
Clay	\$5,063,194	\$5,381,469	6.3%	\$609	63	\$645	57
Cloud	\$7,747,052	\$8,492,348	9.6%	\$825	28	\$921	21
Coffey	\$6,147,356	\$6,154,339	0.1%	\$729	40	\$734	39
Comanche	\$2,025,862	\$1,414,777	-30.2%	\$1,037	15	\$768	33
Cowley	\$22,942,639	\$23,266,170	1.4%	\$638	57	\$650	56
Crawford	\$26,590,555	\$29,110,319	9.5%	\$677	50	\$742	36
Decatur	\$1,539,285	\$1,444,332	-6.2%	\$529	80	\$493	87
Dickinson	\$11,256,885	\$11,841,599	5.2%	\$580	71	\$613	65
Doniphan	\$2,775,119	\$3,016,889	8.7%	\$352	101	\$387	99
Douglas	\$93,289,788	\$103,126,800	10.5%	\$800	31	\$874	24
Edwards	\$1,572,700	\$1,653,481	5.1%	\$519	83	\$557	76
Elk	\$1,150,617	\$1,185,924	3.1%	\$427	96	\$455	93
Ellis	\$40,501,183	\$38,668,815	-4.5%	\$1,396	3	\$1,332	2
Ellsworth	\$4,022,270	\$3,905,011	-2.9%	\$629	59	\$616	64
Finney	\$45,014,980	\$46,782,689	3.9%	\$1,211	5	\$1,260	4
Ford	\$31,872,710	\$32,396,900	1.6%	\$916	21	\$938	19
Franklin	\$17,138,195	\$17,728,822	3.4%	\$669	52	\$692	46
Geary	\$25,247,709	\$26,146,016	3.6%	\$688	47	\$706	44
Gove	\$2,964,430	\$2,741,686	-7.5%	\$1,087	13	\$1,039	11
Graham	\$2,536,025	\$2,103,510	-17.1%	\$988	18	\$812	29
Grant	\$5,488,250	\$5,079,167	-7.5%	\$702	42	\$657	54
Gray	\$3,204,953	\$3,429,884	7.0%	\$527	82	\$559	75
Greeley	\$866,042	\$838,829	-3.1%	\$666	54	\$631	62
Greenwood	\$2,809,046	\$2,896,956	3.1%	\$444	94	\$464	92
Hamilton	\$1,548,901	\$1,657,462	7.0%	\$595	68	\$670	51
Harper	\$6,498,144	\$4,868,018	-25.1%	\$1,117	10	\$837	28
Harvey	\$23,274,097	\$24,349,941	4.6%	\$668	53	\$694	45
Haskell	\$3,180,148	\$3,029,564	-4.7%	\$775	36	\$745	35
Hodgeman	\$868,266	\$799,468	-7.9%	\$453	91	\$422	96
Jackson	\$6,090,075	\$6,487,801	6.5%	\$450	92	\$486	89
Jefferson	\$5,771,134	\$6,050,438	4.8%	\$306	104	\$320	105
Jewell	\$1,095,767	\$1,167,974	6.6%	\$360	100	\$393	98
Johnson	\$652,812,070	\$707,027,265	8.3%	\$1,137	7	\$1,219	6
Kearny	\$1,790,698	\$1,871,136	4.5%	\$457	90	\$473	90
Kingman	\$4,648,546	\$4,396,116	-5.4%	\$604	65	\$572	73
Kiowa	\$2,019,880	\$1,533,816	-24.1%	\$804	29	\$598	68
Labette	\$12,513,044	\$13,192,335	5.4%	\$597	67	\$634	60
Lane	\$1,252,450	\$1,068,957	-14.7%	\$742	38	\$640	58
Leavenworth	\$37,142,707	\$40,374,481	8.7%	\$471	87	\$509	84
Lincoln	\$1,307,636	\$1,174,991	-10.1%	\$413	98	\$378	101
Linn	\$5,653,866	\$4,771,924	-15.6%	\$595	69	\$500	86
Logan	\$2,875,402	\$2,653,221	-7.7%	\$1,029	16	\$939	18
Lyon	\$26,651,872	\$28,517,222	7.0%	\$802	30	\$855	26
Marion	\$5,466,475	\$5,676,438	3.8%	\$448	93	\$469	91
Marshall	\$8,002,969	\$8,590,193	7.3%	\$800	32	\$865	25

## Total Amount State Sales Tax Collections by County

6.15% state sales tax rate effective July 1, 2013; 6.50% state sales tax rate effective July 1, 2015

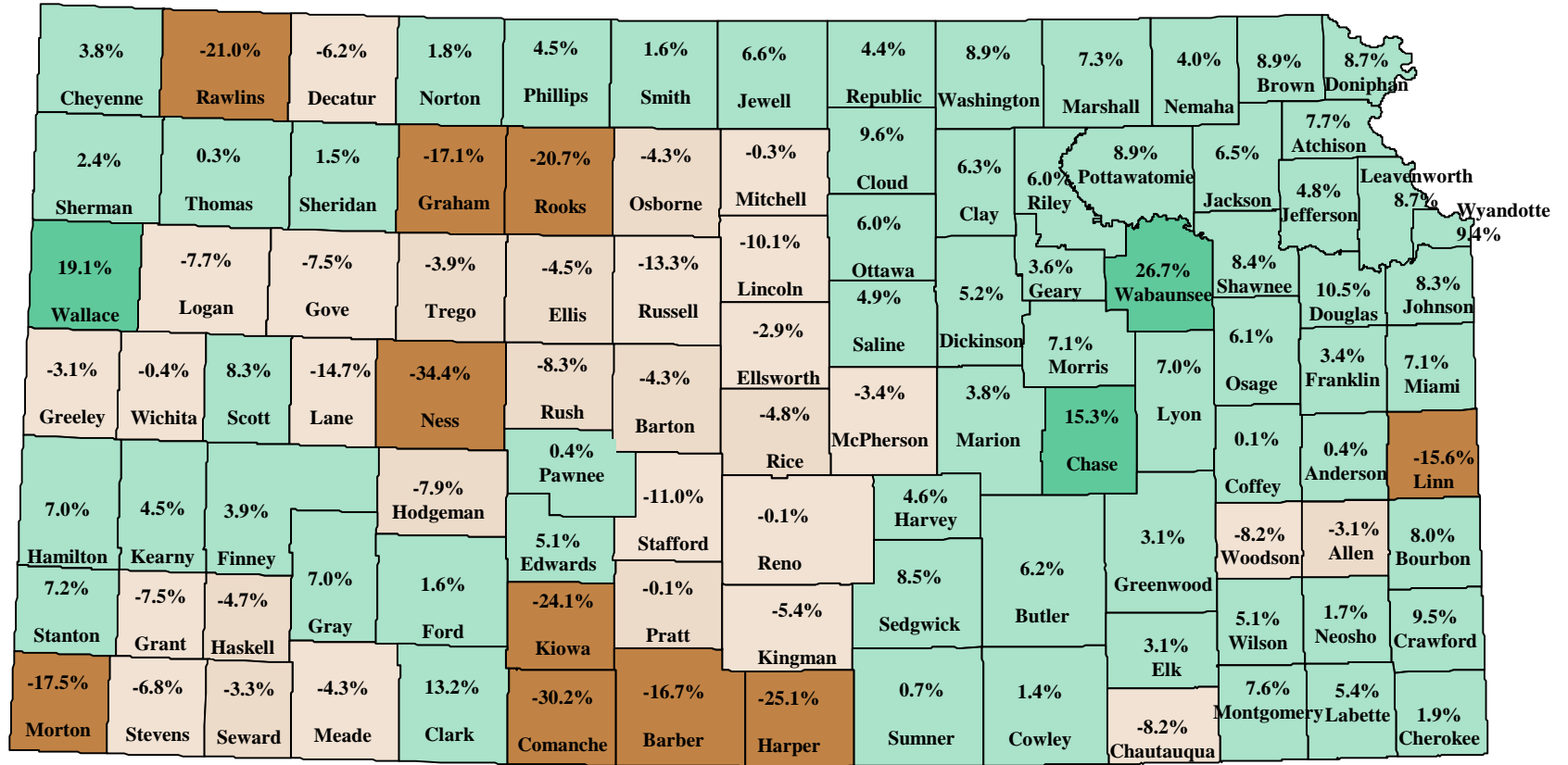
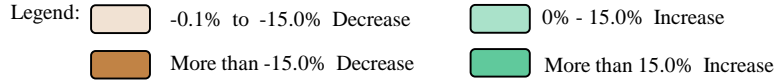
Fiscal Year 2015 numbers revised.

County	FY2015	FY2016	Percent Change	FY2015 Per Capita	FY2015 PC Rank	FY2016 Per Capita*	FY2016 PC Rank*
McPherson	\$27,929,219	\$26,993,006	-3.4%	\$955	20	\$933	20
Meade	\$2,449,226	\$2,343,218	-4.3%	\$562	76	\$541	81
Miami	\$18,914,358	\$20,252,522	7.1%	\$576	72	\$622	63
Mitchell	\$6,107,155	\$6,091,364	-0.3%	\$972	19	\$970	15
Montgomery	\$23,501,446	\$25,286,462	7.6%	\$690	46	\$759	34
Morris	\$3,009,208	\$3,221,895	7.1%	\$528	81	\$571	74
Morton	\$2,128,410	\$1,756,018	-17.5%	\$684	48	\$584	71
Nemaha	\$7,076,898	\$7,358,321	4.0%	\$697	43	\$719	42
Neosho	\$11,812,151	\$12,008,321	1.7%	\$720	41	\$735	38
Ness	\$4,634,110	\$3,039,542	-34.4%	\$1,492	1	\$1,011	13
Norton	\$3,597,984	\$3,663,173	1.8%	\$647	55	\$660	52
Osage	\$5,194,431	\$5,509,445	6.1%	\$326	102	\$348	103
Osborne	\$2,602,697	\$2,490,116	-4.3%	\$693	44	\$676	49
Ottawa	\$1,928,878	\$2,044,648	6.0%	\$318	103	\$342	104
Pawnee	\$3,670,163	\$3,685,192	0.4%	\$531	79	\$539	82
Phillips	\$3,414,979	\$3,569,626	4.5%	\$617	61	\$658	53
Pottawatomie	\$28,465,636	\$31,011,009	8.9%	\$1,243	4	\$1,331	3
Pratt	\$11,074,158	\$11,065,123	-0.1%	\$1,124	8	\$1,142	8
Rawlins	\$1,887,287	\$1,490,454	-21.0%	\$730	39	\$595	69
Reno	\$57,412,489	\$57,365,527	-0.1%	\$900	23	\$900	22
Republic	\$2,949,561	\$3,079,588	4.4%	\$614	62	\$652	55
Rice	\$5,762,415	\$5,488,266	-4.8%	\$575	73	\$550	78
Riley	\$52,079,718	\$55,210,504	6.0%	\$693	45	\$734	41
Rooks	\$4,618,121	\$3,662,541	-20.7%	\$896	24	\$708	43
Rush	\$1,476,492	\$1,353,360	-8.3%	\$462	89	\$432	95
Russell	\$5,535,534	\$4,799,674	-13.3%	\$796	33	\$682	47
Saline	\$65,538,355	\$68,718,922	4.9%	\$1,175	6	\$1,234	5
Scott	\$4,310,816	\$4,668,825	8.3%	\$849	26	\$941	17
Sedgwick	\$505,359,793	\$548,223,915	8.5%	\$993	17	\$1,072	9
Seward	\$24,509,070	\$23,697,967	-3.3%	\$1,044	14	\$1,024	12
Shawnee	\$162,417,777	\$176,076,110	8.4%	\$910	22	\$985	14
Sheridan	\$1,927,862	\$1,956,111	1.5%	\$759	37	\$779	31
Sherman	\$6,705,890	\$6,866,173	2.4%	\$1,098	11	\$1,148	7
Smith	\$2,262,353	\$2,227,210	-1.6%	\$600	66	\$601	67
Stafford	\$2,608,985	\$2,321,730	-11.0%	\$607	64	\$548	79
Stanton	\$1,307,076	\$1,400,740	7.2%	\$619	60	\$676	50
Stevens	\$4,614,329	\$4,301,632	-6.8%	\$795	34	\$741	37
Sumner	\$12,734,632	\$12,818,836	0.7%	\$541	78	\$545	80
Thomas	\$11,177,593	\$11,213,661	0.3%	\$1,416	2	\$1,419	1
Trego	\$2,572,919	\$2,473,232	-3.9%	\$887	25	\$845	27
Wabaunsee	\$2,092,398	\$2,650,057	26.7%	\$298	105	\$381	100
Wallace	\$1,023,370	\$1,218,606	19.1%	\$680	49	\$803	30
Washington	\$2,601,273	\$2,832,672	8.9%	\$465	88	\$506	85
Wichita	\$1,382,771	\$1,376,780	-0.4%	\$635	58	\$638	59
Wilson	\$4,379,410	\$4,601,314	5.1%	\$485	85	\$520	83
Woodson	\$1,507,951	\$1,383,832	-8.2%	\$478	86	\$444	94
Wyandotte	\$133,683,131	\$146,222,161	9.4%	\$827	27	\$895	23
Total Counties	\$2,558,217,099	\$2,711,692,623		\$881		\$931	
Miscellaneous	<u>\$7,525,507</u>	<u>\$7,861,906</u>					
Grand Total	\$2,565,742,606	\$2,719,554,529	6.0%				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2016

### State Sales Tax Collections, Percent Change by County

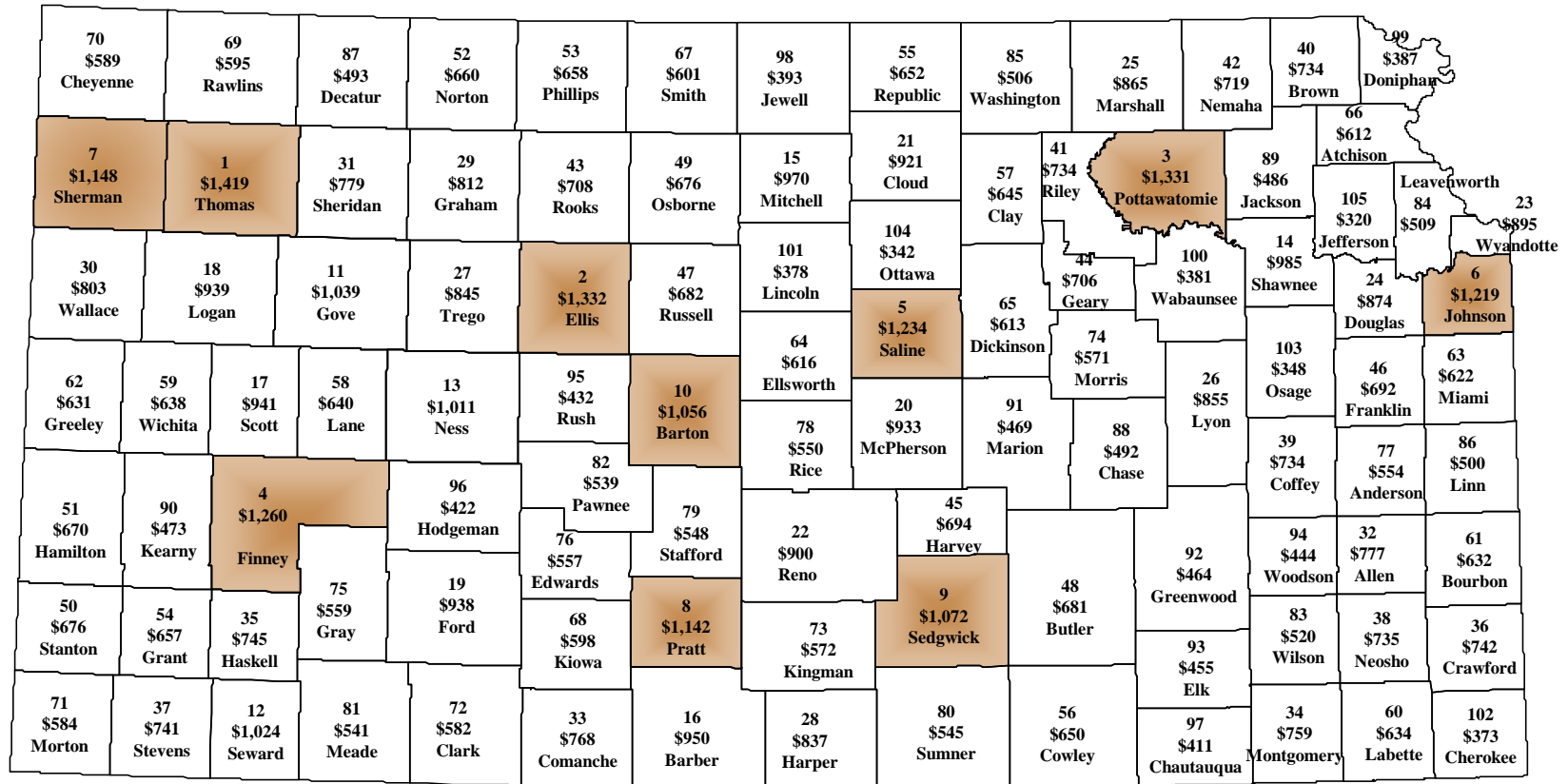
This map shows the Fiscal Year 2016 state sales tax collection percentage change over Fiscal Year 2015, by county. Total statewide percent change was a 6.0% increase. Details of this map are contained in pages 35 and 36 of this report.



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

This map shows the Fiscal Year 2016 state sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending by each resident, or a high level of spending in the county by nonresidents or tourists. The shaded areas represent the ten highest per capita counties in the state. Details of this map are contained in pages 35 and 36 of this report.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

Kansas state sales tax rate: 6.15% effective July 1, 2013; 6.50% effective July 1, 2015

Note: Fiscal Year 2015 numbers revised.

<u>North American Industry Classification</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$1,951,386	\$2,125,754	9%
112 Animal Production	\$405,593	\$368,083	-10%
114 Fishing, Hunting and Trapping	\$811,345	\$809,978	0%
115 Agriculture and Forestry Support Activities	\$3,387,342	\$3,270,598	-3%
<b>2-digit Total</b>	<b>\$6,555,630</b>	<b>\$6,574,413</b>	<b>0%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$2,036,099	\$1,308,514	-36%
212 Mining (except Oil and Gas)	\$3,192,066	\$4,139,886	30%
213 Support Activities for Mining	\$19,263,759	\$9,182,907	-52%
<b>2-digit Total</b>	<b>\$24,491,924</b>	<b>\$14,631,307</b>	<b>-40%</b>
<b>22 Utilities</b>			
221 Utilities	\$81,734,037	\$82,300,936	1%
<b>2-digit Total</b>	<b>\$81,734,037</b>	<b>\$82,300,936</b>	<b>1%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$10,954,769	\$11,573,766	6%
237 Heavy and Civil Engineering Construction	\$23,386,282	\$22,197,570	-5%
238 Specialty Trade Contractors	\$60,423,320	\$65,194,201	8%
<b>2-digit Total</b>	<b>\$94,764,371</b>	<b>\$98,965,537</b>	<b>4%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$3,392,213	\$3,763,684	11%
312 Beverage and Tobacco Product Mfg	\$1,664,595	\$1,785,147	7%
313 Textile Mills	\$274,556	\$189,980	-31%
314 Textile Product Mills	\$415,988	\$510,090	23%
315 Apparel Mfg	\$384,349	\$423,639	10%
316 Leather and Allied Product Mfg	\$43,645	\$47,222	8%
321 Wood Product Mfg	\$2,981,266	\$3,168,548	6%
322 Paper Mfg	\$237,186	\$307,612	30%
323 Printing and Related Support Activities	\$5,862,972	\$6,117,448	4%
324 Petroleum and Coal Products Mfg	\$2,414,915	\$1,568,630	-35%
325 Chemical Mfg	\$6,095,674	\$6,835,450	12%
326 Plastics and Rubber Products Mfg	\$1,727,218	\$1,766,788	2%
327 Nonmetallic Mineral Product Mfg	\$14,797,730	\$16,936,183	14%
331 Primary Metal Mfg	\$160,191	\$224,409	40%
332 Fabricated Metal Product Mfg	\$6,650,195	\$5,716,283	-14%
333 Machinery Mfg	\$3,826,781	\$4,658,409	22%
334 Computer and Electronic Product Mfg	\$2,736,431	\$2,322,794	-15%
335 Electrical Equipment & Appliance Mfg	\$952,253	\$826,552	-13%
336 Transportation Equipment Mfg	\$2,214,984	\$2,456,336	11%
337 Furniture and Related Product Mfg	\$2,338,150	\$2,284,715	-2%
339 Miscellaneous Mfg	\$4,071,721	\$4,451,680	9%
<b>2-digit Total</b>	<b>\$63,243,012</b>	<b>\$66,361,600</b>	<b>5%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$99,349,202	\$105,065,694	6%
424 Merchant Wholesalers, Nondurable Goods	\$23,126,584	\$23,440,033	1%
425 Electronic Markets and Agents and Brokers	\$6,171,482	\$5,917,726	-4%
<b>2-digit Total</b>	<b>\$128,647,268</b>	<b>\$134,423,453</b>	<b>4%</b>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$339,283,883	\$355,622,387	5%



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

Kansas state sales tax rate: 6.15% effective July 1, 2013; 6.50% effective July 1, 2015

Note: Fiscal Year 2015 numbers revised.

<u>North American Industry Classification</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>Percent Change</u>
442 Furniture and Home Furnishings Stores	\$59,000,296	\$63,743,537	8%
443 Electronics and Appliance Stores	\$35,204,043	\$36,064,723	2%
444 Building Material and Garden Supply Stores	\$145,185,210	\$156,780,552	8%
445 Food and Beverage Stores	\$226,677,966	\$242,587,869	7%
446 Health and Personal Care Stores	\$31,477,695	\$33,239,395	6%
447 Gasoline Stations	\$66,092,656	\$74,445,580	13%
448 Clothing and Clothing Accessories Stores	\$81,475,192	\$84,801,018	4%
451 Sporting Goods, Hobby, Book, & Music Stores	\$47,170,767	\$52,647,045	12%
452 General Merchandise Stores	\$378,563,644	\$404,442,179	7%
453 Miscellaneous Store Retailers	\$53,185,038	\$55,959,864	5%
454 Nonstore Retailers	\$20,981,996	\$22,972,348	9%
<b>2-digit Total</b>	<b>\$1,484,298,386</b>	<b>\$1,583,306,498</b>	<b>7%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$483,558	\$523,285	8%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$1,835,011	\$2,200,404	20%
485 Transit and Ground Passenger Transportation	\$151,304	\$11,217	-93%
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$2,791,617	\$2,838,802	2%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$17,265	\$22,954	33%
493 Warehousing and Storage	\$2,027,459	\$2,080,133	3%
<b>2-digit Total</b>	<b>\$8,009,124</b>	<b>\$8,086,099</b>	<b>1%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$4,444,093	\$4,366,247	-2%
512 Motion Picture & Sound Recording Industries	\$6,141,834	\$6,414,222	4%
515 Broadcasting (except Internet)	\$33,922,610	\$36,548,506	8%
517 Telecommunications	\$148,325,107	\$150,191,693	1%
518 ISPs, Search Portals, and Data Processing	\$476,796	\$389,581	-18%
519 Other Information Services	\$321,694	\$581,871	81%
<b>2-digit Total</b>	<b>\$193,632,133</b>	<b>\$198,492,120</b>	<b>3%</b>
<b>52 Finance and Insurance</b>			
522 Credit Intermediation and Related Activities	\$3,424,532	\$3,571,814	4%
523 Securities and Commodity Contract Brokerage	\$144,486	\$337,494	134%
524 Insurance Carriers and Related Activities	\$569,329	\$564,865	-1%
<b>2-digit Total</b>	<b>\$4,138,347</b>	<b>\$4,474,173</b>	<b>8%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$1,594,426	\$1,711,854	7%
532 Rental and Leasing Services	\$32,173,101	\$39,812,449	24%
533 Lessors of Nonfinancial Intangible Assets	\$313,545	\$375,676	20%
<b>2-digit Total</b>	<b>\$34,081,072</b>	<b>\$41,899,979</b>	<b>23%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$22,244,346	\$22,005,124	-1%
<b>2-digit Total</b>	<b>\$22,244,346</b>	<b>\$22,005,124</b>	<b>-1%</b>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$4,373,952	\$5,230,028	20%
<b>2-digit Total</b>	<b>\$4,373,952</b>	<b>\$5,230,028</b>	<b>20%</b>

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

Kansas state sales tax rate: 6.15% effective July 1, 2013; 6.50% effective July 1, 2015

Note: Fiscal Year 2015 numbers revised.

<u>North American Industry Classification</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>Percent Change</u>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$22,113,992	\$24,757,762	12%
562 Waste Management and Remediation Services	\$676,931	\$767,495	13%
<b>2-digit Total</b>	<b>\$22,790,924</b>	<b>\$25,525,257</b>	<b>12%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$6,154,182	\$6,213,160	1%
<b>2-digit Total</b>	<b>\$6,154,182</b>	<b>\$6,213,160</b>	<b>1%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$2,094,195	\$2,451,488	17%
622 Hospitals	\$2,228,070	\$2,346,996	5%
623 Nursing and Residential Care Facilities	\$295,175	\$306,176	4%
624 Social Assistance	\$341,143	\$379,309	11%
<b>2-digit Total</b>	<b>\$4,958,583</b>	<b>\$5,483,970</b>	<b>11%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$5,897,001	\$6,536,779	11%
712 Museums, Historical Sites, Zoos, and Parks	\$740,193	\$873,416	18%
713 Amusement, Gambling, and Recreation	\$19,929,982	\$23,089,226	16%
<b>2-digit Total</b>	<b>\$26,567,175</b>	<b>\$30,499,421</b>	<b>15%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$41,768,084	\$45,955,650	10%
722 Food Services and Drinking Places	\$229,389,653	\$250,507,578	9%
<b>2-digit Total</b>	<b>\$271,157,737</b>	<b>\$296,463,228</b>	<b>9%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$56,891,556	\$60,939,353	7%
812 Personal and Laundry Services	\$17,565,213	\$18,642,371	6%
813 Membership Associations and Organizations	\$3,492,201	\$3,132,704	-10%
814 Private Households	\$191,137	\$218,766	14%
<b>2-digit Total</b>	<b>\$78,140,107</b>	<b>\$82,933,194</b>	<b>6%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$3,338,848	\$3,241,530	-3%
922 Justice, Public Order, and Safety Activities	\$187,859	\$268,847	50%
924 Administration of Environmental Programs	\$69,956	\$88,702	9%
926 Administration of Economic Programs	\$33,679	\$36,121	7%
<b>2-digit Total</b>	<b>\$3,630,341</b>	<b>\$3,635,201</b>	<b>0%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$2,970,621	\$2,049,830	-32%
<b>2-digit Total</b>	<b>\$2,970,621</b>	<b>\$2,049,830</b>	<b>-32%</b>
<b>Total</b>	<b>\$2,566,583,306</b>	<b>\$2,719,554,529</b>	<b>6%</b>

## Local Sales and Use Tax Collections Issued for FY 2015 and FY 2016

County/City	Sales Tax			Use Tax		
	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change
Allen County	\$2,262,859	\$2,078,168	-8%	\$297,113	\$267,236	-10%
Anderson County	\$1,197,366	\$1,138,269	-5%	\$176,980	\$139,443	-21%
Atchison County	\$2,102,436	\$2,117,849	1%	\$374,056	\$346,969	-7%
Barber County	\$1,034,252	\$773,833	-25%	\$378,098	\$201,843	-47%
Barton County	\$5,279,937	\$4,724,594	-11%	\$548,973	\$531,386	-3%
Bourbon County	\$1,562,694	\$1,967,806	26%	\$250,927	\$341,040	36%
Brown County	\$1,820,672	\$1,807,797	-1%	\$347,855	\$390,519	12%
Butler County	\$1,890,009	\$1,905,360	1%	\$327,430	\$316,956	-3%
Chase County	\$75,024	\$228,681	nc	\$13,399	\$38,435	nc
Chautauqua County	\$633,186	\$560,868	-11%	\$147,140	\$128,261	-13%
Cherokee County	\$2,142,604	\$2,069,847	-3%	\$866,959	\$763,304	-12%
Cheyenne County	\$592,805	\$559,886	-6%	\$134,206	\$136,029	1%
Clay County	\$932,855	\$899,507	-4%	\$154,644	\$129,324	-16%
Cloud County	\$1,357,488	\$1,363,438	0%	\$133,210	\$321,623	nc
Cowley County	\$1,043,885	\$1,011,304	-3%	\$189,568	\$146,044	-23%
Crawford County	\$4,754,760	\$4,836,629	2%	\$876,991	\$940,226	7%
Decatur County	\$304,306	\$271,937	-11%	\$117,776	\$78,488	-33%
Dickinson County	\$2,185,567	\$3,031,868	39%	\$318,965	\$420,623	32%
Doniphan County	\$562,296	\$559,751	0%	\$208,248	\$212,559	2%
Douglas County	\$16,168,243	\$16,748,855	4%	\$1,795,739	\$1,948,669	9%
Edwards County	\$301,641	\$289,900	-4%	\$47,316	\$116,969	nc
Elk County	\$225,880	\$212,210	-6%	\$29,916	\$36,637	22%
Ellis County	\$3,486,588	\$3,147,110	-10%	\$354,434	\$350,765	-1%
Ellsworth County	\$727,118	\$660,835	-9%	\$242,426	\$98,594	-59%
Finney County	\$7,762,285	\$7,734,256	0%	\$790,562	\$918,515	16%
Ford County	\$8,911,545	\$8,222,179	-8%	\$1,242,080	\$903,934	-27%
Franklin County	\$4,549,587	\$4,439,947	-2%	\$656,988	\$668,560	2%
Geary County	\$5,547,742	\$5,402,900	-3%	\$684,653	\$710,944	4%
Gove County	\$886,834	\$853,330	-4%	\$133,378	\$116,799	-12%
Graham County	\$471,718	\$352,700	-25%	\$144,048	\$83,275	-42%
Gray County	\$662,205	\$643,000	-3%	\$160,340	\$198,554	24%
Greeley County	\$164,523	\$152,910	-7%	\$39,854	\$36,894	-7%
Greenwood County	\$546,816	\$531,649	-3%	\$84,371	\$90,107	7%
Hamilton County	\$300,154	\$292,727	-2%	\$62,118	\$111,157	79%
Harvey County	\$8,251,336	\$8,135,787	-1%	\$1,248,201	\$1,222,605	-2%
Haskell County	\$300,862	\$262,304	-13%	\$71,026	\$59,881	-16%
Hodgeman County	\$185,490	\$153,868	-17%	\$20,901	\$69,343	nc
Jackson County	\$1,665,531	\$1,562,956	-6%	\$211,772	\$222,399	5%
Jefferson County	\$1,152,750	\$1,102,534	-4%	\$224,269	\$240,557	7%
Jewell County	\$221,592	\$210,936	-5%	\$52,704	\$51,897	-2%
Johnson County	\$135,222,967	\$139,008,386	3%	\$25,821,799	\$27,250,740	6%
Kingman County	\$663,809	\$574,457	-13%	\$122,577	\$275,108	nc
Kiowa County	\$385,598	\$272,646	-29%	\$96,717	\$76,434	-21%
Labette County	\$2,828,640	\$2,837,840	0%	\$490,732	\$454,791	-7%
Lane County	\$248,537	\$191,456	-23%	\$53,449	\$123,044	nc
Leavenworth County	\$6,623,505	\$6,746,534	2%	\$1,153,543	\$1,254,408	9%
Lincoln County	\$274,465	\$244,184	-11%	\$149,777	\$42,177	-72%
Logan County	\$852,038	\$692,671	-19%	\$131,513	\$258,897	97%
Lyon County	\$4,648,259	\$4,717,537	1%	\$463,885	\$443,537	-4%
Marion County	\$1,533,636	\$1,504,617	-2%	\$238,407	\$278,594	17%
Mcpherson County	\$5,010,069	\$6,760,659	35%	\$1,243,129	\$1,356,274	9%
Meade County	\$495,348	\$428,926	-13%	\$113,243	\$102,787	-9%
Miami County	\$5,096,017	\$5,206,639	2%	\$827,719	\$920,690	11%
Mitchell County	\$1,119,841	\$1,056,640	-6%	\$130,151	\$127,588	-2%
Montgomery County	\$273	\$146	-46%	\$0	\$0	-
Morris County	\$559,660	\$548,838	-2%	\$70,453	\$81,743	16%
Morton County	\$0	\$246,559	nc	\$101,729	\$185,255	82%
Nemaha County	\$1,305,578	\$1,771,343	36%	\$203,426	\$296,909	46%
Neosho County	\$2,096,973	\$2,011,939	-4%	\$256,064	\$272,647	6%
Norton County	\$482,239	\$460,814	-4%	\$104,958	\$100,150	-5%
Osage County	\$1,019,437	\$1,019,535	0%	\$134,360	\$138,345	3%
Osborne County	\$749,659	\$663,153	-12%	\$152,117	\$124,013	-18%
Ottawa County	\$383,322	\$361,082	-6%	\$70,713	\$56,530	-20%
Pawnee County	\$1,316,916	\$1,282,495	-3%	\$191,925	\$207,669	8%
Phillips County	\$319,379	\$303,492	-5%	\$67,276	\$82,478	23%

## Local Sales and Use Tax Collections Issued for FY 2015 and FY 2016

County/City	Sales Tax			Use Tax		
	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change
Pottawatomie County	\$4,875,107	\$4,935,020	1%	\$466,461	\$548,471	18%
Pratt County	\$3,383,578	\$3,154,843	-7%	\$591,766	\$634,094	7%
Rawlins County	\$608,473	\$489,511	-20%	\$318,480	\$139,040	-56%
Reno County	\$14,991,191	\$14,237,016	-5%	\$2,291,191	\$2,207,395	-4%
Republic County	\$1,135,654	\$1,087,334	-4%	\$159,546	\$174,694	9%
Rice County	\$1,062,022	\$947,486	-11%	\$239,666	\$219,713	-8%
Riley County	\$9,059,232	\$9,138,728	1%	\$938,203	\$989,931	6%
Rooks County	\$26,020	\$314,594	nc	\$3,605	\$36,324	nc
Russell County	\$2,028,384	\$1,693,395	-17%	\$320,195	\$299,643	-6%
Saline County	\$11,266,614	\$11,166,526	-1%	\$889,385	\$1,003,236	13%
Scott County	\$1,676,640	\$1,609,240	-4%	\$275,597	\$351,455	28%
Sedgwick County	\$87,911,430	\$89,601,889	2%	\$9,857,303	\$10,501,998	7%
Seward County	\$5,381,861	\$4,979,743	-7%	\$789,239	\$637,025	-19%
Shawnee County	\$32,691,254	\$31,441,304	-4%	\$4,173,013	\$4,566,680	9%
Sheridan County	\$708,621	\$690,196	-3%	\$184,052	\$111,059	-40%
Sherman County	\$2,619,563	\$2,590,652	-1%	\$256,916	\$378,875	47%
Smith County	\$449,491	\$778,144	73%	\$76,608	\$135,526	77%
Stafford County	\$476,657	\$412,882	-13%	\$64,776	\$87,755	35%
Stanton County	\$243,095	\$237,540	-2%	\$66,535	\$44,201	-34%
Sumner County	\$1,178,368	\$1,141,698	-3%	\$236,600	\$244,614	3%
Thomas County	\$1,919,403	\$1,820,582	-5%	\$232,188	\$197,096	-15%
Trego County	\$727,522	\$639,052	-12%	\$123,906	\$94,863	-23%
Wabaunsee County	\$643,700	\$704,236	9%	\$133,639	\$205,676	54%
Washington County	\$521,232	\$499,153	-4%	\$128,366	\$115,631	-10%
Wichita County	\$607,994	\$562,624	-7%	\$182,027	\$161,131	-11%
Wilson County	\$0	\$0	-	\$495	\$2	nc
Woodson County	\$287,033	\$249,069	-13%	\$53,157	\$61,948	17%
Wyandotte County	\$24,984,108	\$25,574,029	2%	\$4,272,041	\$5,266,402	23%
Abilene	\$1,311,946	\$1,318,126	0%	\$175,387	\$127,013	-28%
Alma	\$75,623	\$72,745	-4%	\$14,599	\$15,901	9%
Almena	\$11,340	\$11,985	6%	\$4,404	\$4,681	6%
Altamont	\$65,580	\$61,536	-6%	\$15,933	\$18,677	17%
Altoona	\$21,029	\$21,789	4%	\$3,815	\$4,463	17%
Americus	\$16,294	\$13,843	-15%	\$2,566	\$5,381	nc
Andover	\$1,790,133	\$2,634,542	47%	\$278,422	\$477,826	72%
Anthony	\$198,714	\$214,010	8%	\$36,394	\$44,681	23%
Argonia	\$30,146	\$26,307	-13%	\$6,993	\$6,569	-6%
Arkansas City	\$2,609,578	\$2,498,960	-4%	\$332,074	\$304,333	-8%
Arma	\$85,482	\$78,795	-8%	\$12,885	\$13,325	3%
Ashland	\$87,081	\$82,927	-5%	\$13,811	\$15,471	12%
Atchison	\$1,416,855	\$1,446,139	2%	\$203,122	\$176,919	-13%
Attica	\$60,529	\$56,470	-7%	\$22,425	\$12,783	-43%
Auburn	\$149,681	\$129,276	-14%	\$20,304	\$20,561	1%
Augusta	\$1,982,854	\$1,992,983	1%	\$415,508	\$393,112	-5%
Axtell	\$64,964	\$55,138	-15%	\$7,423	\$8,803	19%
Baldwin City	\$424,921	\$433,598	2%	\$64,872	\$82,991	28%
Basehor	\$339,053	\$349,100	3%	\$85,677	\$98,272	15%
Baxter Springs	\$389,299	\$316,956	-19%	\$136,204	\$108,574	-20%
Belle Plaine	\$93,892	\$93,188	-1%	\$23,194	\$19,731	-15%
Belleville	\$431,443	\$504,967	17%	\$34,451	\$53,808	56%
Beloit	\$861,269	\$827,282	-4%	\$85,745	\$80,217	-6%
Bennington	\$28,685	\$32,709	14%	\$6,456	\$7,185	11%
Benton	\$80,533	\$86,528	7%	\$20,363	\$24,369	20%
Blue Rapids	\$136,366	\$140,863	3%	\$19,329	\$24,917	29%
Bonner Springs	\$3,114,562	\$3,265,148	5%	\$412,500	\$358,448	-13%
Bronson	\$9,488	\$9,369	-1%	\$2,389	\$2,539	6%
Buhler	\$11,602	\$47,817	nc	\$1,945	\$21,008	nc
Burden	\$23,415	\$24,536	5%	\$4,451	\$5,302	19%
Burlingame	\$61,159	\$55,298	-10%	\$6,730	\$9,360	39%
Burlington	\$984,878	\$933,535	-5%	\$147,050	\$144,060	-2%
Caldwell	\$105,026	\$95,170	-9%	\$25,112	\$28,841	15%
Caney	\$398,873	\$395,519	-1%	\$129,240	\$126,503	-2%
Canton	\$58,453	\$53,972	-8%	\$6,765	\$6,834	1%
Carbondale	\$198,309	\$195,473	-1%	\$23,163	\$24,074	4%
Cedar Vale	\$61,298	\$46,725	-24%	\$8,172	\$9,268	13%

## Local Sales and Use Tax Collections Issued for FY 2015 and FY 2016

County/City	Sales Tax			Use Tax		
	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change
Chanute	\$2,052,542	\$1,990,517	-3%	\$173,673	\$211,349	22%
Chapman	\$85,077	\$97,050	14%	\$15,211	\$16,114	6%
Chase	\$15,383	\$14,785	-4%	\$2,079	\$5,089	nc
Cherokee	\$9,986	\$31,669	217%	\$69,070	\$64,535	-7%
Cherryvale	\$493,370	\$517,709	5%	\$139,821	\$138,226	-1%
Chetopa	\$95,805	\$89,833	-6%	\$24,311	\$20,996	-14%
Cimarron	\$241,082	\$246,404	2%	\$59,504	\$58,083	-2%
Clafflin	\$27,360	\$22,074	-19%	\$4,194	\$3,800	-9%
Clay Center	\$1,398,730	\$1,377,923	-1%	\$166,500	\$169,100	2%
Clifton	\$0	\$24,827	nc	\$406,654	\$397,504	-2%
Coffeyville	\$4,371,831	\$4,525,362	4%	\$808,187	\$841,965	4%
Colby	\$1,250,464	\$1,203,104	-4%	\$105,719	\$90,371	-15%
Coldwater	\$264,711	\$220,272	-17%	\$33,125	\$30,571	-8%
Collyer	\$6,146	\$6,492	6%	\$1,667	\$1,662	0%
Columbus	\$474,755	\$488,169	3%	\$95,038	\$106,135	12%
Concordia	\$1,084,957	\$1,065,463	-2%	\$69,092	\$85,433	24%
Conway Springs	\$84,552	\$100,905	19%	\$14,374	\$19,088	33%
Cottonwood Falls	\$87,888	\$84,167	-4%	\$13,987	\$11,460	-18%
Council Grove	\$630,340	\$623,253	-1%	\$50,330	\$52,910	5%
Cunningham	\$35,378	\$42,562	20%	\$14,179	\$18,180	28%
Dearing	\$15,403	\$14,303	-7%	\$3,256	\$4,659	43%
Deerfield	\$28,710	\$23,513	-18%	\$11,334	\$26,549	nc
Delphos	\$18,833	\$16,539	-12%	\$3,644	\$3,998	10%
Derby	\$2,035,215	\$2,189,266	8%	\$191,725	\$205,379	7%
DeSoto	\$652,386	\$654,532	0%	\$298,017	\$326,351	10%
Dighton	\$116,701	\$105,146	-10%	\$21,671	\$25,424	17%
Dodge City	\$5,094,923	\$4,947,247	-3%	\$541,195	\$505,988	-7%
Douglass	\$174,683	\$164,366	-6%	\$57,605	\$55,893	-3%
Downs	\$39,309	\$50,523	29%	\$7,171	\$7,525	5%
Easton	\$24,573	\$28,475	16%	\$6,440	\$7,159	11%
Edgerton	\$144,260	\$184,677	28%	\$47,999	\$71,239	48%
Edna	\$26,905	\$36,026	34%	\$8,140	\$8,945	10%
Edwardsville	\$472,296	\$602,916	28%	\$195,304	\$242,142	24%
Effingham	\$24,714	\$23,174	-6%	\$6,449	\$7,957	23%
El Dorado	\$2,234,973	\$2,331,759	4%	\$269,668	\$271,396	1%
Elkhart	\$230,491	\$229,029	-1%	\$40,884	\$73,605	80%
Ellinwood	\$85,663	\$82,604	-4%	\$9,555	\$12,139	27%
Ellis	\$353,462	\$320,347	-9%	\$55,088	\$54,727	-1%
Ellsworth	\$448,450	\$457,660	2%	\$58,835	\$54,851	-7%
Elwood	\$129,953	\$150,256	16%	\$34,575	\$37,800	9%
Emporia	\$4,200,704	\$4,304,060	2%	\$359,206	\$347,488	-3%
Erie	\$131,306	\$131,715	0%	\$29,297	\$35,537	21%
Eudora	\$294,874	\$399,641	36%	\$65,411	\$90,986	39%
Eureka	\$299,962	\$540,523	80%	\$44,169	\$85,056	93%
Fairway	\$730,168	\$826,606	13%	\$236,591	\$311,775	32%
Florence	\$36,994	\$36,403	-2%	\$5,268	\$6,986	33%
Fontana	\$3,031	\$6,459	nc	\$4,834	\$2,044	-58%
Fort Scott	\$1,992,440	\$2,074,521	4%	\$225,406	\$262,336	16%
Frankfort	\$110,989	\$116,649	5%	\$12,396	\$24,510	98%
Fredonia	\$983,961	\$902,809	-8%	\$239,101	\$186,672	-22%
Frontenac	\$487,436	\$501,538	3%	\$85,581	\$75,695	-12%
Galena	\$196,135	\$209,386	7%	\$103,446	\$104,395	1%
Garden City	\$6,315,148	\$6,505,262	3%	\$468,939	\$598,302	28%
Gardner	\$3,062,415	\$3,127,845	2%	\$434,584	\$465,450	7%
Garnett	\$265,551	\$265,760	0%	\$21,373	\$18,795	-12%
Gas	\$29,662	\$29,235	-1%	\$17,387	\$4,035	-77%
Geneseo	\$25,672	\$19,519	-24%	\$7,967	\$9,099	14%
Girard	\$244,588	\$264,961	8%	\$93,176	\$136,526	47%
Glade	\$11,656	\$16,466	41%	\$825	\$720	-13%
Glasco	\$24,509	\$24,966	2%	\$4,210	\$5,307	26%
Goddard	\$247,169	\$803,421	nc	\$31,290	\$67,551	nc
Goodland	\$260,488	\$260,950	0%	\$20,642	\$25,129	22%
Grandview Plaza	\$129,048	\$142,852	11%	\$37,279	\$29,041	-22%
Great Bend	\$2,817,871	\$2,624,770	-7%	\$269,004	\$254,405	-5%
Greensburg	\$154,861	\$139,779	-10%	\$18,601	\$27,596	48%

## Local Sales and Use Tax Collections Issued for FY 2015 and FY 2016

County/City	Sales Tax			Use Tax		
	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change
Grinnell	\$8,842	\$8,877	0%	\$1,487	\$979	-34%
Hardtner	\$0	\$0	-	\$0	\$0	-
Harper	\$429,973	\$406,400	-5%	\$62,605	\$44,342	-29%
Hartford	\$20,922	\$23,565	13%	\$2,368	\$4,291	81%
Haven	\$0	\$38,607	nc	\$461,179	\$445,328	-3%
Hays	\$9,797,677	\$9,463,307	-3%	\$957,673	\$901,692	-6%
Haysville	\$510,752	\$638,450	25%	\$112,471	\$217,244	93%
Herington	\$393,473	\$516,663	31%	\$68,900	\$98,370	43%
Hiawatha	\$684,539	\$675,143	-1%	\$77,798	\$72,548	-7%
Highland	\$47,320	\$49,141	4%	\$13,252	\$13,443	1%
Hill City	\$260,288	\$238,833	-8%	\$48,900	\$48,169	-1%
Hillsboro	\$428,162	\$424,658	-1%	\$44,142	\$53,206	21%
Hoisington	\$130,199	\$183,963	41%	\$13,834	\$23,441	69%
Holcomb	\$45,204	\$48,990	8%	\$9,469	\$23,266	146%
Holton	\$578,186	\$565,351	-2%	\$46,981	\$54,983	17%
Horton	\$139,195	\$136,129	-2%	\$27,130	\$25,393	-6%
Hugoton	\$775,998	\$743,446	-4%	\$212,982	\$188,926	-11%
Humboldt	\$176,299	\$157,901	-10%	\$44,955	\$36,233	-19%
Hutchinson	\$6,079,301	\$8,173,035	34%	\$736,741	\$1,043,676	42%
Independence	\$5,358,544	\$5,416,639	1%	\$659,913	\$578,185	-12%
Iola	\$1,203,057	\$1,175,057	-2%	\$86,580	\$94,304	9%
Jetmore	\$78,174	\$78,413	0%	\$10,351	\$16,001	55%
Junction City	\$7,579,183	\$7,456,139	-2%	\$705,896	\$711,489	1%
Kanopolis	\$21,919	\$22,350	2%	\$5,117	\$4,398	-14%
Kansas City	\$35,864,424	\$36,555,486	2%	\$6,132,685	\$7,814,688	27%
Kincaid	\$4,611	\$5,892	28%	\$1,397	\$1,657	19%
Kingman	\$491,681	\$442,771	-10%	\$63,821	\$111,151	74%
Kinsley	\$137,703	\$154,778	12%	\$18,758	\$36,962	97%
Kiowa	\$109,004	\$93,431	-14%	\$15,350	\$12,643	-18%
LaCrosse	\$111,208	\$185,068	66%	\$12,336	\$22,478	82%
LaCygne	\$421,853	\$251,412	-40%	\$113,131	\$18,078	-84%
LaHarpe	\$1,507	\$14,714	nc	\$17,437	\$26,717	53%
Lakin	\$171,673	\$181,862	6%	\$49,648	\$39,263	-21%
Lane	\$12,216	\$9,423	-23%	\$3,281	\$2,535	-23%
Lansing	\$769,714	\$801,656	4%	\$125,837	\$115,641	-8%
Larned	\$243,699	\$244,706	0%	\$27,723	\$29,119	5%
Lawrence	\$23,028,299	\$23,990,366	4%	\$2,240,193	\$2,497,438	11%
Leavenworth	\$7,782,204	\$8,773,627	13%	\$1,018,466	\$1,188,757	17%
Leawood	\$7,753,487	\$7,759,165	0%	\$1,868,496	\$1,948,217	4%
Lebo	\$75,731	\$72,334	-4%	\$16,630	\$16,116	-3%
LeCompton	\$21,760	\$37,734	73%	\$7,876	\$13,384	70%
Lenexa	\$17,220,658	\$16,020,822	-7%	\$5,246,127	\$5,931,248	13%
Leon	\$8,873	\$26,827	nc	\$4,897	\$7,186	47%
Leonardville	\$32,044	\$33,339	4%	\$5,423	\$4,637	-15%
LeRoy	\$51,202	\$46,493	-9%	\$343,097	\$338,406	-1%
Liberal	\$5,628,067	\$5,566,285	-1%	\$672,750	\$616,384	-8%
Lincoln Center	\$134,966	\$127,944	-5%	\$25,986	\$13,644	-47%
Lindsborg	\$445,593	\$440,931	-1%	\$90,327	\$80,759	-11%
Linwood	\$20,881	\$21,047	1%	\$14,064	\$16,495	17%
Little River	\$25,766	\$30,901	20%	\$5,650	\$7,075	25%
Logan	\$36,550	\$32,410	-11%	\$7,158	\$6,689	-7%
Longford	\$6,713	\$5,491	-18%	\$643	\$661	3%
Louisburg	\$1,020,717	\$1,063,318	4%	\$125,641	\$151,524	21%
Luray	\$4,266	\$12,254	nc	\$5,893	\$7,617	29%
Lyndon	\$114,496	\$158,348	38%	\$28,017	\$35,165	26%
Lyons	\$385,620	\$385,277	0%	\$642,983	\$631,393	-2%
Manhattan	\$13,757,537	\$13,915,100	1%	\$599,037	\$650,477	9%
Mankato	\$73,075	\$74,135	1%	\$11,201	\$13,154	17%
Maple Hill	\$25,816	\$24,517	-5%	\$6,240	\$8,165	31%
Mapleton	\$3,670	\$2,602	-29%	\$1,473	\$1,388	-6%
Marion	\$153,648	\$148,558	-3%	\$20,358	\$21,952	8%
Marquette	\$0	\$26,413	nc	\$0	\$0	nc
Marysville	\$1,356,431	\$1,397,200	3%	\$148,346	\$157,554	6%
Mayetta	\$18,919	\$16,638	-12%	\$7,436	\$8,797	18%
Mayfield	\$4,556	\$4,012	-12%	\$459	\$670	46%

## Local Sales and Use Tax Collections Issued for FY 2015 and FY 2016

County/City	Sales Tax			Use Tax		
	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change
McCune	\$10,879	\$15,053	38%	\$4,386	\$4,792	9%
McPherson	\$2,978,949	\$2,833,284	-5%	\$398,153	\$362,803	-9%
Meade	\$208,435	\$193,210	-7%	\$36,307	\$40,571	12%
Medicine Lodge	\$312,723	\$276,867	-11%	\$39,390	\$47,118	20%
Melvorn	\$1,253	\$21,065	nc	\$9,782	\$11,439	17%
Meriden	\$0	\$19,151	nc	\$11,353	\$14,163	25%
Merriam	\$9,329,949	\$9,893,191	6%	\$997,341	\$257,816	-74%
Miltonvale	\$56,654	\$62,429	10%	\$19,787	\$124,426	nc
Minneapolis	\$199,756	\$186,190	-7%	\$21,529	\$22,029	2%
Minneola	\$42,910	\$48,407	13%	\$8,136	\$0	nc
Mission	\$3,486,063	\$3,646,577	5%	\$1,149,502	\$881,255	-23%
Mission Hills	\$558,019	\$581,359	4%	\$143,569	\$183,425	28%
Moran	\$23,382	\$23,176	-1%	\$4,001	\$2,793	-30%
Morland	\$10,076	\$8,970	-11%	\$1,547	\$1,990	29%
Moscow	\$37,074	\$33,305	-10%	\$9,967	\$11,429	15%
Mound City	\$129,835	\$131,510	1%	\$20,262	\$13,846	-32%
Mound Valley	\$8,496	\$9,042	6%	\$3,568	\$2,419	-32%
Moundridge	\$204,626	\$204,260	0%	\$60,358	\$70,551	17%
Mulvane	\$315,386	\$523,434	66%	\$90,398	\$169,544	88%
Neodesha	\$533,838	\$704,266	32%	\$122,398	\$142,314	16%
Neosho Rapids	\$5,484	\$5,252	-4%	\$1,851	\$1,349	-27%
Ness City	\$233,450	\$190,378	-18%	\$26,272	\$30,210	15%
Nickerson	\$67,559	\$62,738	-7%	\$12,347	\$11,026	-11%
Norton	\$598,200	\$587,567	-2%	\$68,272	\$72,200	6%
Oak Hill	\$0	\$0	-	\$220	\$156	-29%
Oakley	\$226,212	\$220,158	-3%	\$21,460	\$29,879	39%
Oberlin	\$293,555	\$281,133	-4%	\$67,438	\$70,989	5%
Ogden	\$76,436	\$79,106	3%	\$12,359	\$11,436	-7%
Olathe	\$35,619,606	\$36,899,043	4%	\$4,826,215	\$5,501,550	14%
Olpe	\$21,660	\$23,653	9%	\$9,637	\$4,359	-55%
Onaga	\$74,536	\$76,053	2%	\$10,494	\$11,282	8%
Osage City	\$483,393	\$480,985	0%	\$45,625	\$47,762	5%
Osawatomie	\$258,118	\$267,859	4%	\$47,901	\$58,285	22%
Oskaloosa	\$142,973	\$144,184	1%	\$15,419	\$17,631	14%
Oswego	\$158,873	\$159,348	0%	\$30,136	\$30,414	1%
Ottawa	\$2,408,661	\$2,425,434	1%	\$309,875	\$289,683	-7%
Overbrook	\$88,247	\$100,919	14%	\$10,865	\$13,503	24%
Overland Park	\$43,671,818	\$44,685,773	2%	\$7,931,957	\$7,438,978	-6%
Oxford	\$58,639	\$56,452	-4%	\$9,946	\$10,741	8%
Paola	\$1,676,649	\$1,707,126	2%	\$169,498	\$173,750	3%
Parker	\$68,075	\$66,745	-2%	\$7,171	\$7,966	11%
Parsons	\$2,443,265	\$2,409,506	-1%	\$309,436	\$293,555	-5%
Paxico	\$14,269	\$12,943	-9%	\$1,937	\$2,737	41%
Peabody	\$65,479	\$61,444	-6%	\$11,840	\$21,980	86%
Perry	\$60,811	\$56,797	-7%	\$9,117	\$13,137	44%
Phillipsburg	\$834,429	\$773,432	-7%	\$146,151	\$117,221	-20%
Pittsburg	\$5,909,092	\$6,027,640	2%	\$917,854	\$938,337	2%
Plainville	\$745,440	\$585,600	-21%	\$77,708	\$64,640	-17%
Pleasanton	\$149,792	\$153,792	3%	\$19,832	\$34,796	75%
Pomona	\$136,246	\$139,855	3%	\$18,831	\$17,036	-10%
Potwin	\$20,187	\$17,423	-14%	\$2,999	\$4,389	46%
Prairie Village	\$2,370,453	\$2,409,998	2%	\$502,932	\$540,758	8%
Pratt	\$1,224,869	\$1,152,885	-6%	\$127,838	\$121,055	-5%
Princeton	\$11,900	\$11,541	-3%	\$1,678	\$1,236	-26%
Protection	\$130,252	\$100,922	-23%	\$15,687	\$11,588	-26%
Randolph	\$4,250	\$12,982	nc	\$1,645	\$2,560	56%
Ransom	\$14,879	\$16,255	9%	\$1,631	\$2,304	41%
Richmond	\$39,422	\$37,643	-5%	\$1,500	\$1,377	-8%
Riley	\$60,322	\$57,027	-5%	\$7,195	\$12,905	79%
Roeland Park	\$1,767,594	\$1,737,460	-2%	\$140,020	\$140,903	1%
Rolla	\$50,210	\$45,637	-9%	\$17,230	\$27,469	59%
Rose Hill	\$217,428	\$231,638	7%	\$69,868	\$66,253	-5%
Rossville	\$111,996	\$104,093	-7%	\$17,701	\$18,812	6%
Sabetha	\$435,265	\$417,979	-4%	\$55,053	\$99,048	80%
Saint Marys	\$261,370	\$261,403	0%	\$53,574	\$49,901	-7%

## Local Sales and Use Tax Collections Issued for FY 2015 and FY 2016

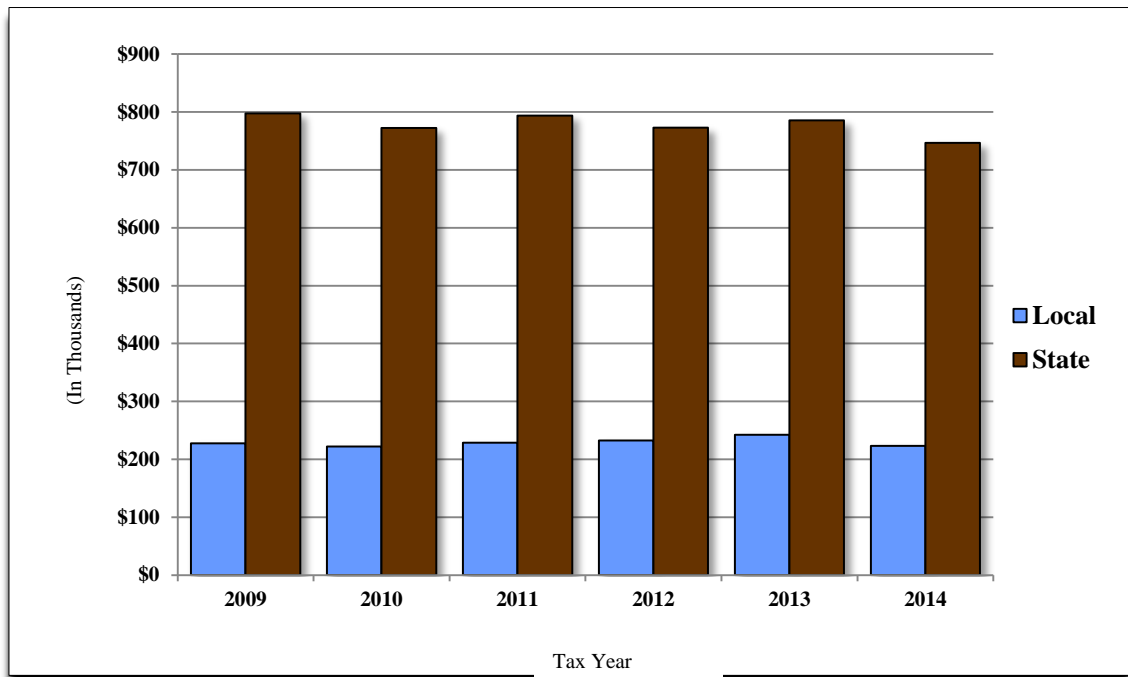
County/City	Sales Tax			Use Tax		
	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change	Fiscal Year 2015 (July 2014-June 2015)	Fiscal Year 2016 (July 2015-June 2016)	Percent Change
Saint Paul	\$70,583	\$59,900	-15%	\$15,815	\$12,970	-18%
Salina	\$9,613,690	\$9,479,735	-1%	\$697,971	\$712,539	2%
Satanta	\$96,360	\$86,427	-10%	\$27,610	\$23,161	-16%
Scammon	\$8,421	\$27,409	nc	\$7,895	\$4,491	-43%
Scott City	\$294,473	\$317,185	8%	\$47,653	\$51,041	7%
Scranton	\$31,695	\$33,904	7%	\$5,324	\$4,970	-7%
Sedan	\$182,154	\$173,563	-5%	\$35,288	\$27,470	-22%
Seneca	\$620,200	\$603,752	-3%	\$62,929	\$59,273	-6%
Severy	\$21,014	\$20,558	-2%	\$5,390	\$3,609	-33%
Shawnee	\$12,056,341	\$15,248,789	26%	\$1,832,746	\$2,950,985	61%
Smith Center	\$168,058	\$232,341	38%	\$17,934	\$30,325	69%
South Hutchinson	\$266,854	\$247,853	-7%	\$32,566	\$42,038	29%
Spivey	\$36,478	\$16,817	-54%	\$1,440	\$1,254	-13%
Spring Hill	\$780,233	\$873,574	12%	\$108,567	\$357,417	nc
Stafford	\$96,299	\$96,417	0%	\$16,673	\$13,668	-18%
Sterling	\$216,699	\$207,166	-4%	\$42,182	\$46,617	11%
Stockton	\$242,170	\$233,391	-4%	\$23,581	\$26,477	12%
Strong City	\$51,471	\$42,191	-18%	\$2,342	\$5,722	nc
Sublette	\$211,706	\$215,269	2%	\$37,855	\$32,783	-13%
Syracuse	\$197,248	\$202,142	2%	\$39,551	\$91,354	nc
Thayer	\$38,580	\$37,077	-4%	\$5,170	\$5,403	5%
Tonganoxie	\$727,087	\$707,959	-3%	\$142,098	\$178,844	26%
Topeka	\$38,425,859	\$38,982,694	1%	\$5,082,840	\$5,115,343	1%
Toronto	\$6,344	\$7,347	16%	\$1,451	\$2,055	42%
Towanda	\$84,276	\$80,176	-5%	\$35,078	\$29,852	-15%
Troy	\$53,917	\$57,526	7%	\$21,603	\$23,480	9%
Udall	\$56,374	\$55,637	-1%	\$14,927	\$14,476	-3%
Ulysses	\$1,432,523	\$1,319,946	-8%	\$299,262	\$262,189	-12%
Uniontown	\$15,658	\$14,565	-7%	\$6,020	\$4,844	-20%
Utica	\$4,801	\$12,776	nc	\$647	\$1,771	nc
Valley Falls	\$103,733	\$106,814	3%	\$10,554	\$12,539	19%
Victoria	\$76,563	\$69,373	-9%	\$14,388	\$12,234	-15%
Wakeeney	\$332,230	\$327,036	-2%	\$49,197	\$37,263	-24%
Wakefield	\$51,429	\$48,406	-6%	\$9,353	\$9,991	7%
Wamego	\$1,067,323	\$1,063,934	0%	\$158,157	\$166,373	5%
Washington	\$152,311	\$155,738	2%	\$20,664	\$20,052	-3%
Waterville	\$92,686	\$70,991	-23%	\$11,145	\$13,032	17%
Wathena	\$101,966	\$108,012	6%	\$51,526	\$52,141	1%
Weir	\$20,479	\$20,491	0%	\$6,031	\$16,819	nc
Wellington	\$1,699,830	\$2,233,564	31%	\$199,985	\$306,298	53%
Wellsville	\$159,241	\$137,414	-14%	\$27,579	\$20,697	-25%
Westmoreland	\$50,169	\$50,820	1%	\$9,525	\$9,431	-1%
Westwood	\$297,573	\$322,825	8%	\$39,631	\$46,129	16%
Westwood Hills	\$21,660	\$27,245	26%	\$7,971	\$7,277	-9%
Willard	\$2,109	\$2,775	32%	\$157	\$405	nc
Williamsburg	\$18,607	\$16,513	-11%	\$3,724	\$2,512	-33%
Wilmore	\$2,981	\$4,312	45%	\$1,576	\$1,342	-15%
Wilson	\$62,808	\$62,041	-1%	\$11,825	\$10,203	-14%
Winfield	\$2,312,999	\$2,378,189	3%	\$273,950	\$317,025	16%
Yates Center	\$272,434	\$279,335	3%	\$44,629	\$45,443	2%
Horsethief Reservoir	\$2,181,558	\$2,101,487	-4%	\$269,727	\$268,141	-1%
Statewide	\$893,618,016	\$909,991,649	2%	\$135,558,234	\$144,949,303	7%
Washburn U. (in Shawn)	\$18,460,753	\$18,654,432	1%	\$2,543,524	\$2,574,044	1%



## Kansas Local and State Use Tax Reported on K-40

Kansans who buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas Use Tax on these purchases if the seller does not charge a Kansas tax equal to the Kansas Retailers' sales tax rate (state plus local) in effect where the item(s) will be used, stored or consumed.

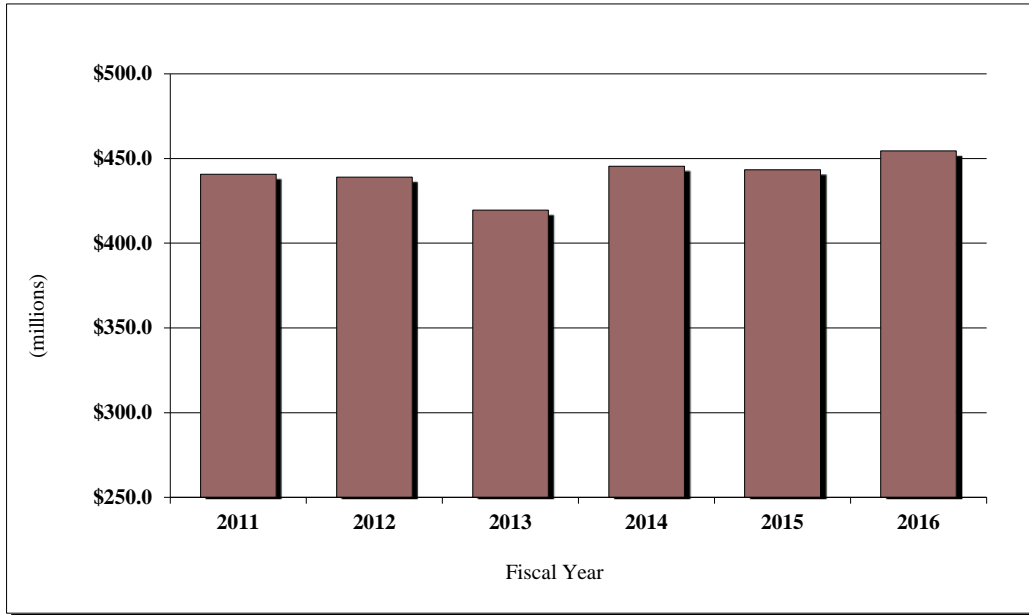
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



<u>Tax Year</u>	<u>Number Filers</u>	<u>Amount Collected Local Use Tax</u>	<u>Amount Collected State Use Tax</u>	<u>Amount Collected Total</u>	<u>Percent Change</u>
2009	28,975	\$227,724	\$797,816	\$1,025,540	0.5%
2010	25,905	\$222,152	\$772,608	\$994,760	-3.0%
2011	23,346	\$228,643	\$793,832	\$1,022,475	2.8%
2012	22,075	\$232,444	\$773,229	\$1,005,673	-1.6%
2013	22,764	\$242,282	\$785,546	\$1,027,828	2.2%
2014	20,855	\$223,069	\$746,738	\$969,807	-5.6%

## Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections increased by 2.5% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2011	\$440,672,861	2.0%
2012	\$439,069,853	-0.4%
2013	\$419,608,676	-4.4%
2014	\$445,481,748	6.2%
2015	\$443,326,042	-0.5%
2016	\$454,541,649	2.5%

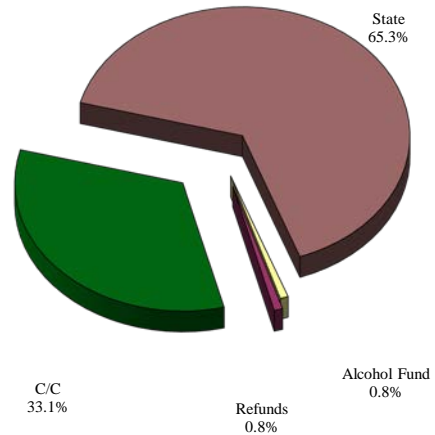
## Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

### Motor Fuel by Fuel Type

	Fiscal Year <u>2015</u>	Fiscal Year <u>2016</u>	Percent <u>Change</u>
Regular and E-85	\$311,100,536	\$323,740,635	4.1%
Special (Diesel) Fuel	\$120,592,651	\$119,445,007	(1.0%)
LP Gas Fuel	\$463,585	\$1,143,920	146.8%
Interstate Motor Fuel	\$10,829,243	\$9,940,292	(8.2%)
Motor Carrier Trip Permits	<u>\$340,027</u>	<u>\$271,795</u>	(20.1%)
Total (Gross)	\$443,326,042	\$454,541,649	2.5%

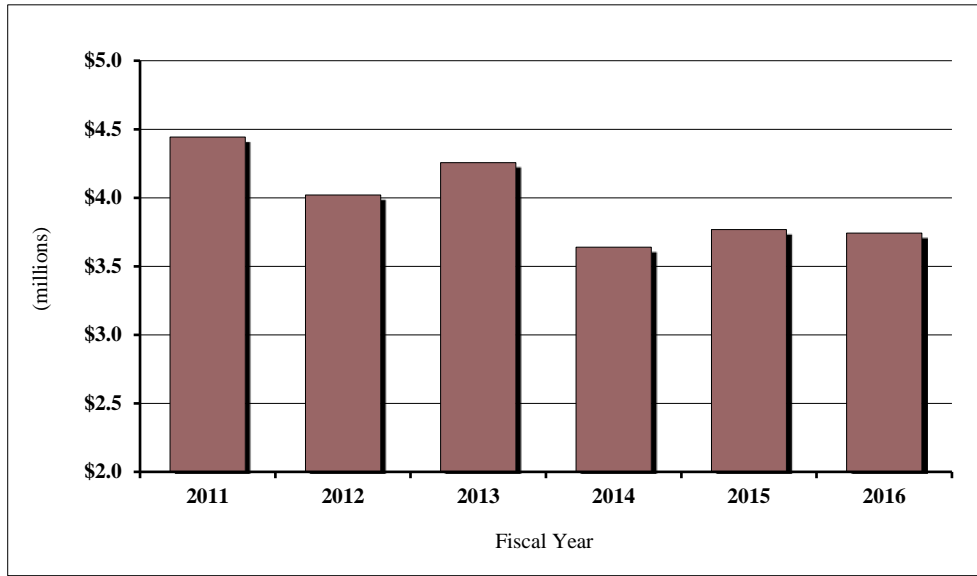
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$296,872,729
Special City/County Highway Fund	\$150,426,849
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$3,742,071</u>
Total	\$454,541,649



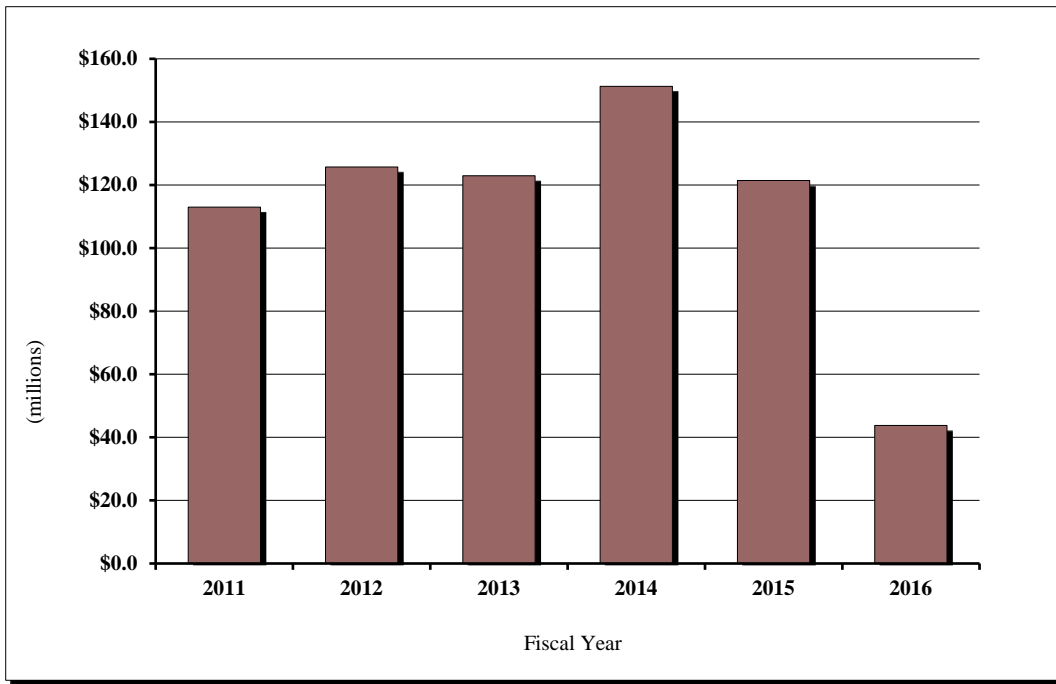
## Motor Fuel Refund Amounts

Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2011	\$4,442,597	(41.1%)
2012	\$4,021,108	-9.5%
2013	\$4,256,796	5.9%
2014	\$3,640,341	(14.5%)
2015	\$3,767,908	3.5%
2016	\$3,742,071	-0.7%

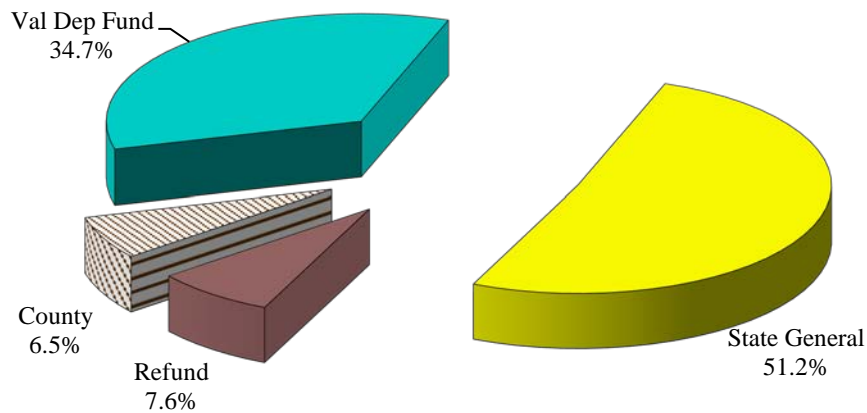
## Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2011	\$65,336,737	\$47,649,701	\$112,986,438	16.0%
2012	\$78,424,950	\$47,283,720	\$125,708,670	11.3%
2013	\$83,115,866	\$39,812,080	\$122,927,946	-2.2%
2014	\$106,969,003	\$44,304,495	\$151,273,498	23.1%
2015	\$87,240,379	\$34,188,583	\$121,428,962	-19.7%
2016	\$32,512,447	\$11,258,427	\$43,770,874	-64.0%

## Mineral Tax Distributions by Product and Fund

Taxes on minerals are distributed first into a Refund Fund, then into the State General Fund and the Special County Mineral Tax Production Fund. Beginning in FY 2009, a portion of the SGF Severance Tax Receipts is earmarked for the Oil and Gas Valuation Depletion Trust Fund. The first transfer to this fund was in October 2009.



### Mineral Tax Distribution to Funds, Fiscal Year 2016


<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>	<u>Oil and Gas Valuation Depletion Trust Fund</u>
Oil	\$16,420,096	\$3,191,118	\$2,052,493	
Natural Gas	\$5,974,905	\$156,500	\$777,135	
Total	\$22,395,001	\$3,347,618	\$2,829,628	\$15,198,627
Gross Total All Funds			\$43,770,874	



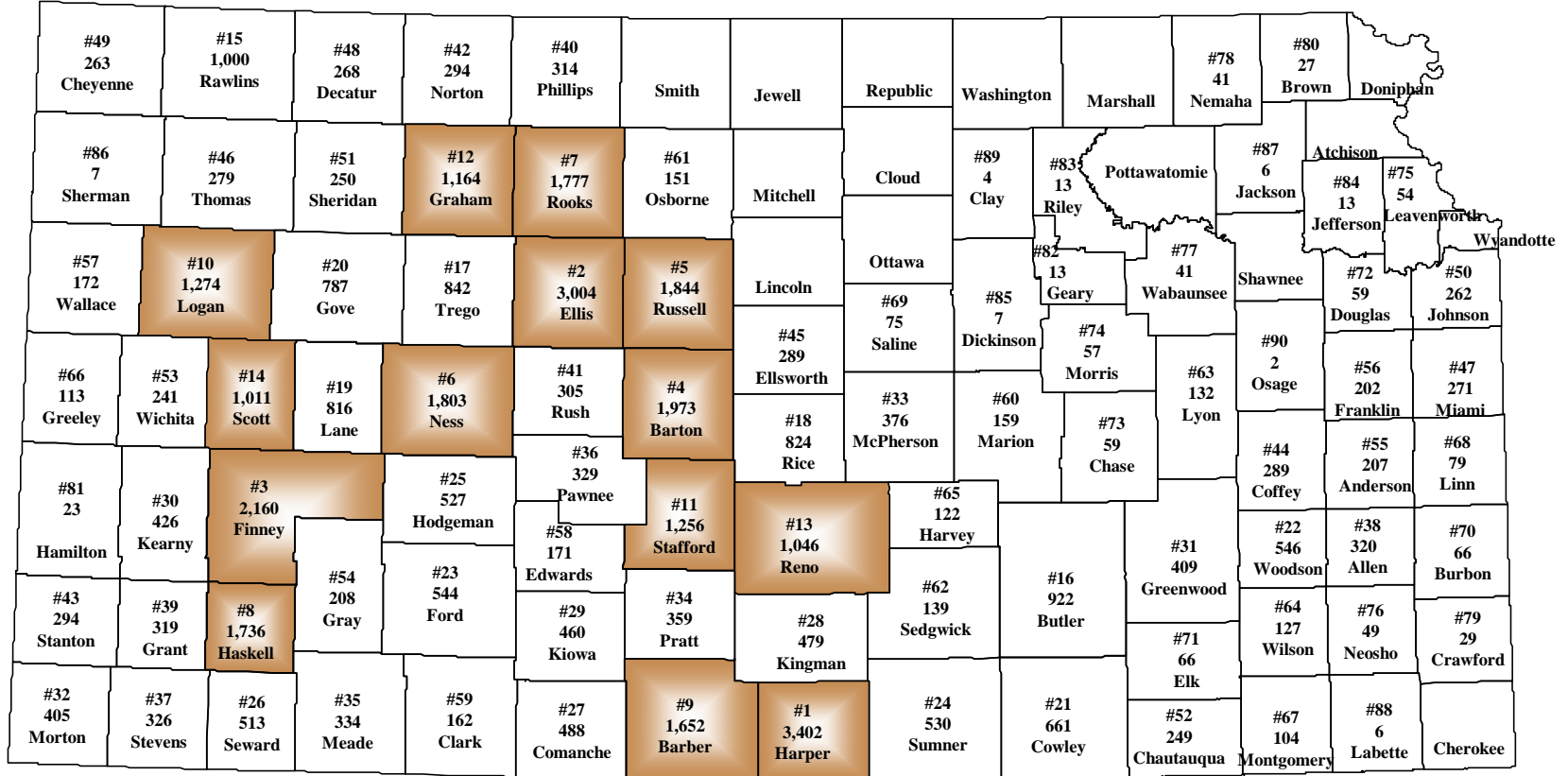
### Oil Production, Calendar Year 2015

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2015. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety-one of the State's one hundred and five counties produced oil. Harper County, with 3.4 million barrels, was the top producer. There were 14 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 25.1 million barrels was 55.2% of the statewide total production of 45.5 million barrels. Details of this map are contained in page 54 of this report.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)





**Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2015**


Calendar Year 2015: January, 2015 through December, 2015

<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>
1	STEVENS	33,940,036	41	ELLSWORTH	197,452	81	LOGAN	0
2	HARPER	31,812,312	42	COWLEY	116,160	82	LYON	0
3	GRANT	30,670,083	43	BOURBON	67,296	83	MARSHALL	0
4	BARBER	24,936,405	44	MCPHERSON	63,805	84	MIAMI	0
5	KEARNY	23,872,000	45	CHASE	58,269	85	MITCHELL	0
6	HASKELL	17,095,484	46	JOHNSON	58,110	86	NEMAHA	0
7	FINNEY	15,064,881	47	WICHITA	40,420	87	NORTON	0
8	MORTON	13,805,638	48	NESS	35,448	88	OSAGE	0
9	STANTON	12,053,196	49	WALLACE	22,394	89	OSBORNE	0
10	SEWARD	11,594,528	50	LEAVENWORTH	19,484	90	OTTAWA	0
11	NEOSHO	8,067,359	51	SEDGWICK	17,543	91	PHILLIPS	0
12	COMANCHE	8,039,940	52	WOODSON	12,021	92	POTTAWATOMIE	0
13	WILSON	7,623,367	53	LINN	11,454	93	RAWLINS	0
14	MONTGOMERY	6,852,914	54	ELK	8,483	94	REPUBLIC	0
15	KINGMAN	6,121,608	55	MORRIS	8,215	95	RILEY	0
16	HAMILTON	4,558,472	56	SHERIDAN	1,269	96	ROOKS	0
17	MEADE	3,696,034	57	ANDERSON	207	97	RUSSELL	0
18	LABETTE	3,061,715	58	ATCHISON	0	98	SALINE	0
19	CHEYENNE	2,610,167	59	BROWN	0	99	SHAWNEE	0
20	KIOWA	2,590,964	60	BUTLER	0	100	SMITH	0
21	FORD	2,451,639	61	CHEROKEE	0	101	THOMAS	0
22	RENO	2,049,524	62	CLAY	0	102	TREGO	0
23	CLARK	2,003,785	63	CLOUD	0	103	WABAUNSEE	0
24	GREELEY	1,329,317	64	COFFEY	0	104	WASHINGTON	0
25	SUMNER	1,269,496	65	CRAWFORD	0	105	WYANDOTTE	0
26	EDWARDS	1,144,136	66	DECATUR	0			
27	PAWNEE	962,896	67	DICKINSON	0			
28	SHERMAN	894,050	68	DONIPHAN	0			
29	GRAY	783,976	69	DOUGLAS	0			
30	PRATT	694,323	70	ELLIS	0			
31	STAFFORD	438,550	71	FRANKLIN	0			
32	RUSH	388,440	72	GEARY	0			
33	HODGEMAN	365,823	73	GOVE	0			
34	BARTON	328,445	74	GRAHAM	0			
35	RICE	309,101	75	GREENWOOD	0			
36	MARION	256,428	76	JACKSON	0			
37	SCOTT	249,303	77	JEFFERSON	0			
38	CHAUTAUQUA	247,022	78	JEWELL	0			
39	HARVEY	228,941	79	LANE	0			
40	ALLEN	211,449	80	LINCOLN	0			
							<b>TOTAL MCF GAS</b>	<b>285,411,777</b>
							Counties producing over 10 million MCF	214,844,563
							Percent Total	75.3%

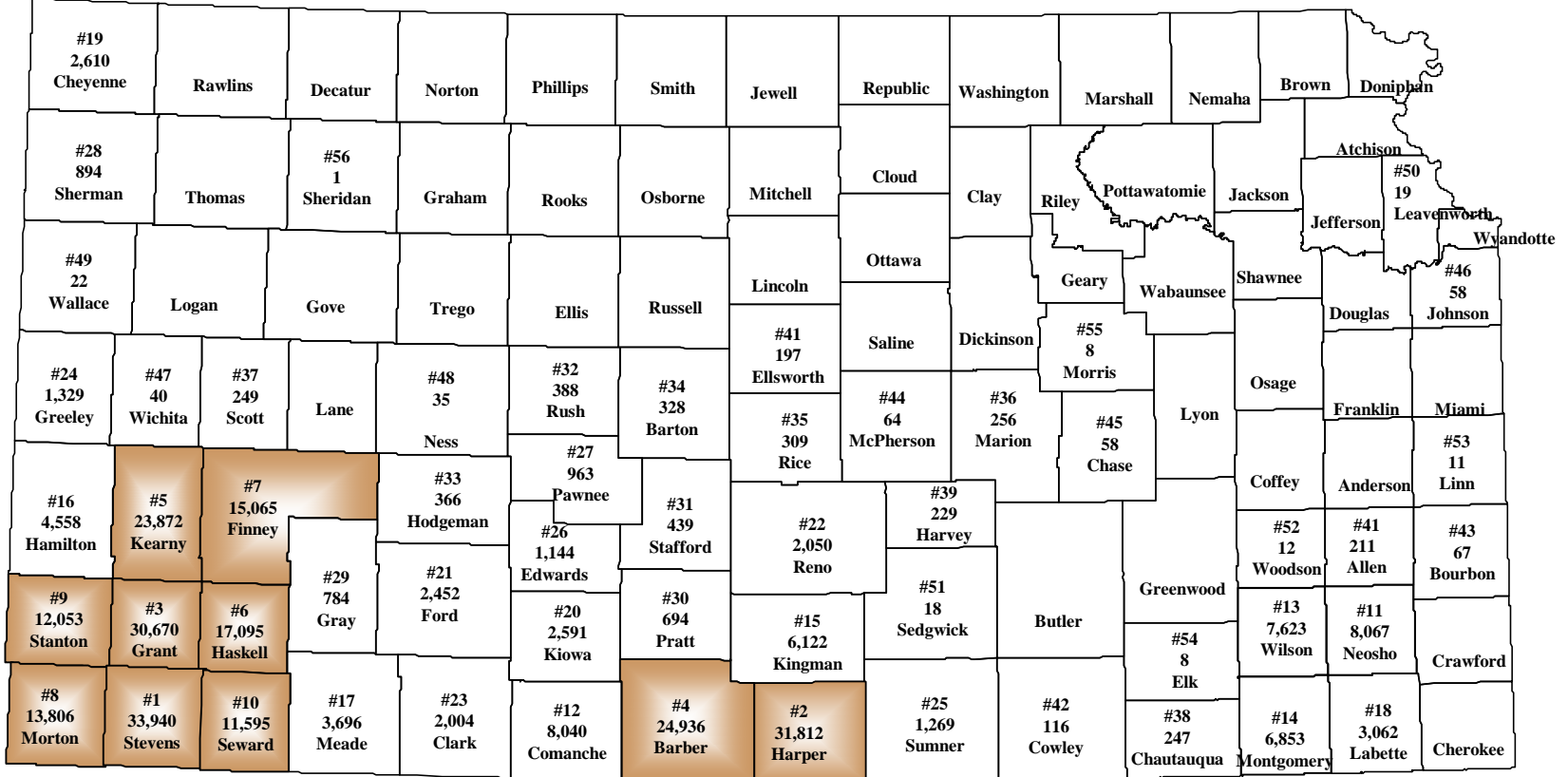
# Gas Production, Calendar Year 2015

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2015.

Fifty-six of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 33.9 million MCF. There were 10 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 214.8 million MCF was 75.3 percent of the statewide total production of 285.4 million MCF. Details of this map are in contained in page 56 of this report.

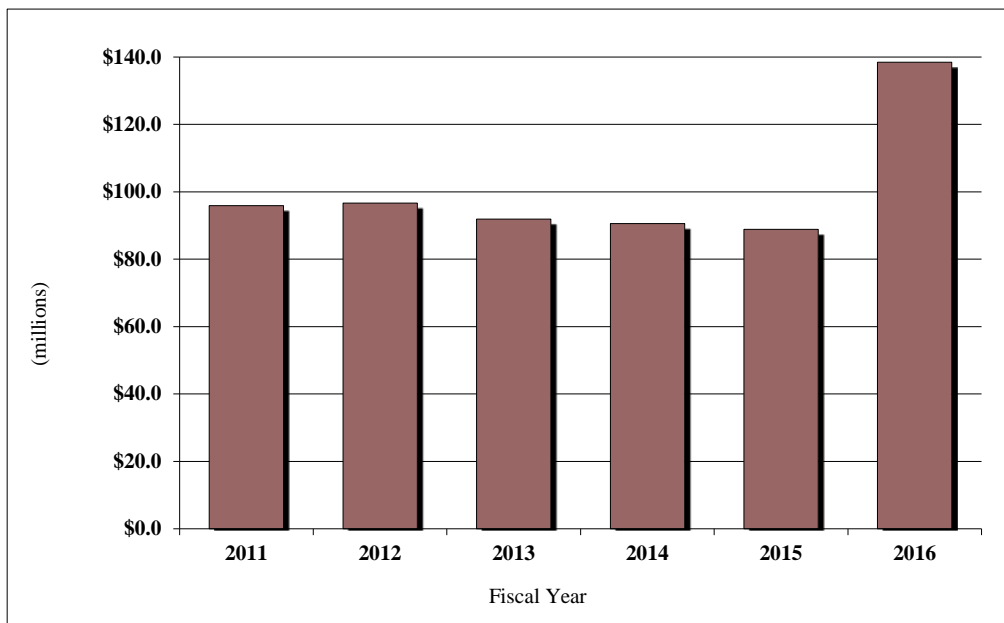
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

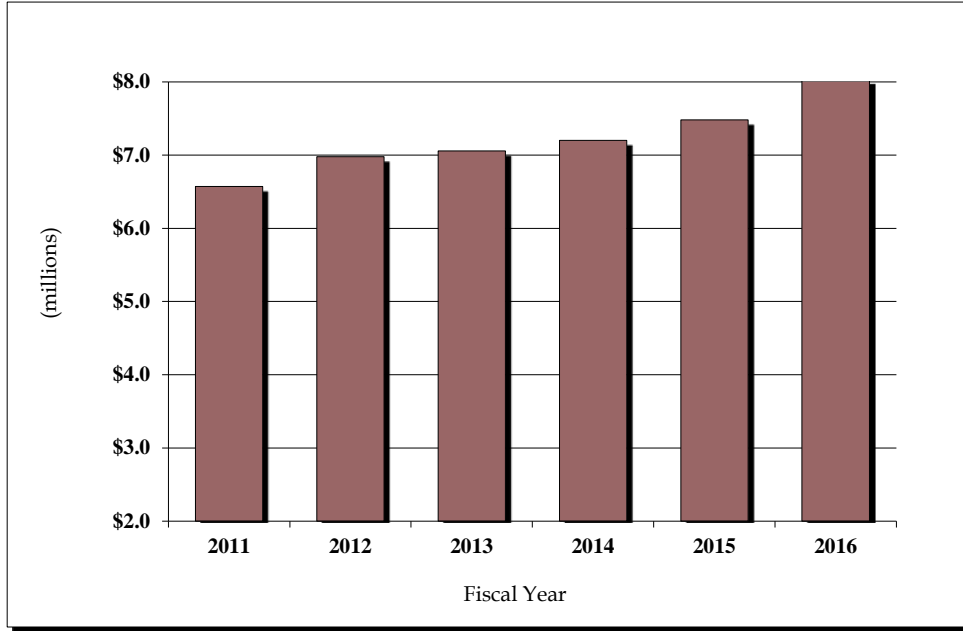
The cigarette tax is paid upon the purchase of tax stamps. In Fiscal Year 2016, the tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$95,922,881	-3.9%
2012	\$96,661,472	0.8%
2013	\$91,928,001	-4.9%
2014	\$90,611,583	-1.4%
2015	\$88,820,830	-2.0%
2016	\$138,511,828	55.9%

## Tobacco Products Tax to State General Fund after Refunds

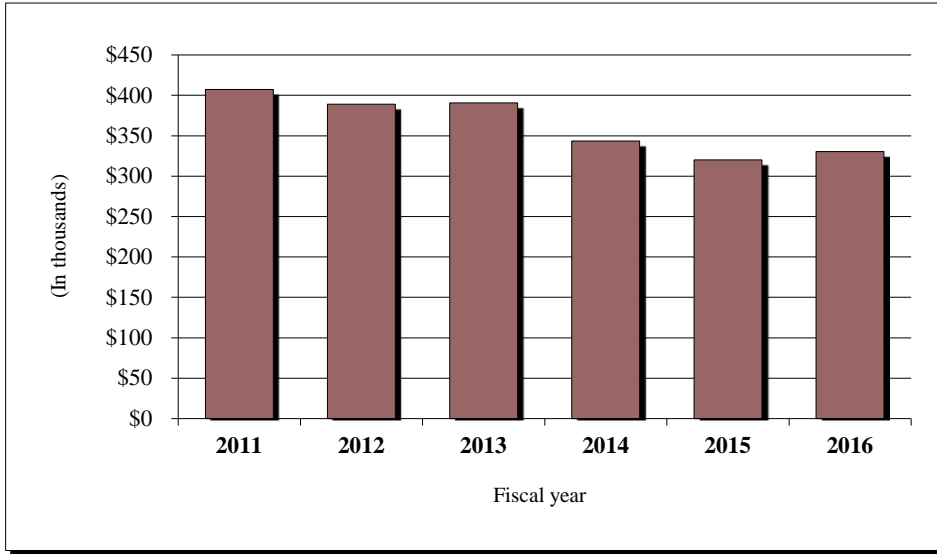
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$6,572,849	3.5%
2012	\$6,978,181	6.2%
2013	\$7,056,779	1.1%
2014	\$7,201,144	2.0%
2015	\$7,481,708	3.9%
2016	\$8,040,450	7.5%

## Bingo Enforcement Tax Gross Collections

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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$407,181	-10.5%
2012	\$389,029	-4.5%
2013	\$390,747	0.4%
2014	\$343,431	-12.1%
2015	\$320,351	-6.7%
2016	\$330,638	3.2%

## Food Sales

Effective with Tax Year 2013, the food sales tax refund was repealed and was replaced with an income tax credit for certain individuals who purchased food in

## Food Sales Income Tax Credit Law

Effective TY 13, claimants with a federal adjusted gross income of \$30,615 or less may claim a nonrefundable tax credit in the amount of \$125 for every eligible

## Food Sales Tax Refund Law

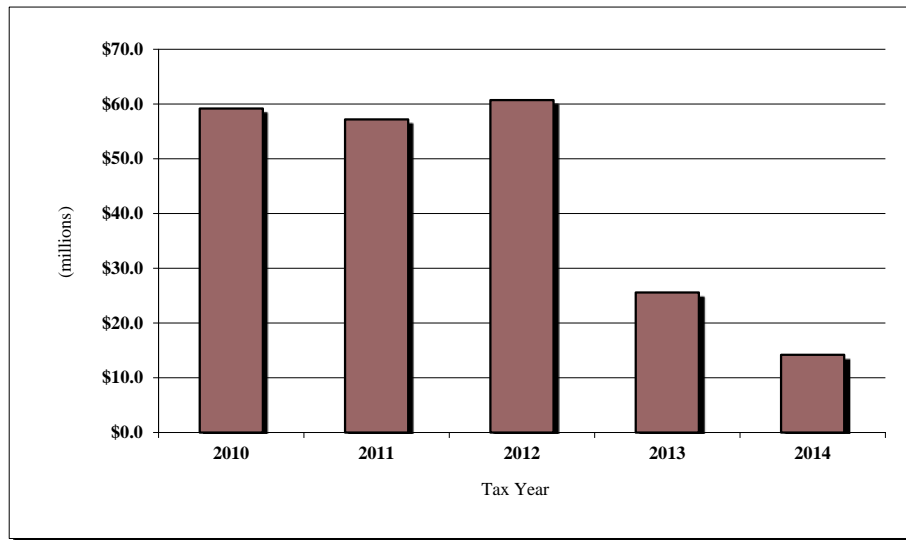
Claimants with a modified Kansas Adjusted Gross Income of:

TY 09: \$0 - \$15,950 or \$15,951 - \$31,900 qualify for a refund c \$84 or \$41 respectively

TY 10: \$0 - \$17,500 or \$17,501 - \$35,000 qualify for a refund c \$90 or \$45 respectively

TY 11: \$0 - \$17,700 or \$17,701 - \$35,400 qualify for a refund c \$91 or \$46 respectively

TY 12: \$0 - \$18,350 or \$18,351 - \$36,700 qualify for a refund c \$94 or \$47 respectively

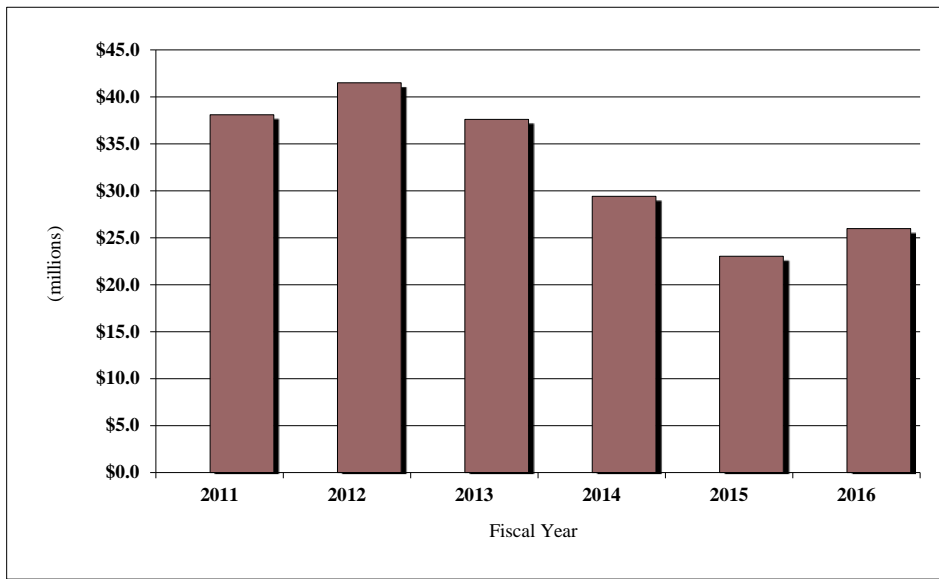


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2010	378,897	\$59,209,091	14.4%
2011	369,637	\$57,237,181	-3.3%
2012	384,725	\$60,754,843	6.1%
2013	118,189	\$25,580,320	-57.9%
2014	80,414	\$14,221,704	-44.4%

## Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. (*Effective Tax Year 2013, renters will no longer qualify for this refund.*) . In Tax Year 2014, the maximum refund was \$700 and the maximum household income was \$33,400. In Tax Year 2015, the maximum refund was \$700 and the maximum household income was \$34,000.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax Year 2014, the maximum household income was \$18,900. In Tax Year 2015, the maximum household income was \$19,100. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported year, the Kansas Department of Revenue issued \$6,117,311 in SAFE SENIOR refunds to 5,842 homeowners. This is reported as a portion of the total homestead refunds issued.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2011	120,029	\$38,084,917	-11.2%
2012	126,762	\$41,506,807	9.0%
2013	115,719	\$37,586,043	-9.4%
2014	86,082	\$29,414,518	-21.7%
2015	70,543	\$23,032,275	-21.7%
2016	76,202	\$25,968,021	12.7%

## Homestead Refunds by County - Tax Year 2014

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Allen	\$226,183	\$298	\$11,711	\$17,201	\$579	50%	760	12,909	6%
Anderson	\$144,674	\$349	\$13,067	\$18,067	\$619	46%	415	7,883	5%
Atchison	\$204,467	\$345	\$12,952	\$17,797	\$638	47%	592	16,513	4%
Barber	\$42,802	\$250	\$13,723	\$17,016	\$461	52%	171	4,897	3%
Barton	\$303,132	\$278	\$12,572	\$18,886	\$609	44%	1,092	27,385	4%
Bourbon	\$277,437	\$324	\$11,226	\$16,932	\$585	51%	856	14,772	6%
Brown	\$114,257	\$321	\$11,141	\$16,496	\$568	54%	356	9,815	4%
Butler	\$548,552	\$310	\$12,816	\$19,327	\$650	41%	1,769	64,655	3%
Chase	\$39,304	\$336	\$12,316	\$18,176	\$617	47%	117	2,692	4%
Chautauqua	\$51,198	\$324	\$11,977	\$14,542	\$513	62%	158	3,481	5%
Cherokee	\$276,083	\$291	\$11,135	\$16,567	\$540	53%	950	20,787	5%
Cheyenne	\$58,301	\$347	\$11,458	\$18,840	\$615	44%	168	2,693	6%
Clark	\$22,580	\$301	\$11,494	\$16,565	\$535	52%	75	2,144	3%
Clay	\$111,942	\$336	\$13,433	\$17,908	\$644	47%	333	8,317	4%
Cloud	\$135,374	\$340	\$11,846	\$17,892	\$602	48%	398	9,385	4%
Coffey	\$95,974	\$262	\$13,353	\$18,725	\$571	44%	367	8,433	4%
Comanche	\$20,605	\$258	\$12,116	\$16,537	\$519	54%	80	1,954	4%
Cowley	\$392,596	\$288	\$12,736	\$18,417	\$603	45%	1,362	35,163	4%
Crawford	\$417,133	\$284	\$11,932	\$17,426	\$567	49%	1,468	39,290	4%
Decatur	\$53,651	\$284	\$12,271	\$18,006	\$571	47%	189	2,908	6%
Dickinson	\$258,139	\$340	\$12,608	\$18,465	\$645	44%	759	19,394	4%
Doniphan	\$85,988	\$337	\$12,252	\$17,192	\$606	50%	255	7,874	3%
Douglas	\$608,119	\$349	\$12,178	\$20,330	\$663	37%	1,743	116,585	1%
Edwards	\$37,611	\$308	\$13,963	\$16,778	\$581	53%	122	3,030	4%
Elk	\$63,632	\$285	\$11,841	\$16,464	\$522	53%	223	2,694	8%
Ellis	\$274,587	\$348	\$12,600	\$18,956	\$662	43%	788	29,013	3%
Ellsworth	\$78,548	\$296	\$11,484	\$18,170	\$599	47%	265	5,498	5%
Finney	\$249,921	\$359	\$10,570	\$19,336	\$656	41%	696	37,184	2%
Ford	\$163,782	\$307	\$11,407	\$19,943	\$644	40%	533	34,795	2%
Franklin	\$342,294	\$370	\$13,167	\$18,260	\$631	45%	925	25,611	4%
Geary	\$219,736	\$374	\$10,038	\$19,014	\$652	41%	587	36,713	2%
Gove	\$25,626	\$254	\$13,327	\$18,664	\$552	45%	101	2,727	4%
Graham	\$47,309	\$292	\$12,888	\$17,071	\$574	50%	162	2,566	6%
Grant	\$35,077	\$258	\$11,365	\$19,872	\$605	41%	136	7,816	2%
Gray	\$43,040	\$347	\$14,226	\$16,782	\$606	52%	124	6,082	2%
Greeley	\$13,198	\$314	\$12,400	\$20,908	\$576	47%	42	1,301	3%
Greenwood	\$104,841	\$268	\$10,405	\$16,810	\$527	51%	391	6,328	6%
Hamilton	\$14,188	\$258	\$9,989	\$19,455	\$590	40%	55	2,603	2%
Harper	\$65,175	\$277	\$14,092	\$18,097	\$564	48%	235	5,818	4%
Harvey	\$320,298	\$297	\$13,345	\$19,737	\$650	40%	1,079	34,820	3%
Haskell	\$28,670	\$358	\$9,475	\$16,910	\$578	51%	80	4,106	2%
Hodgeman	\$12,344	\$217	\$12,421	\$20,613	\$564	38%	57	1,916	3%
Jackson	\$169,462	\$317	\$13,368	\$19,533	\$625	42%	535	13,539	4%
Jefferson	\$220,719	\$351	\$11,770	\$19,340	\$659	42%	629	18,855	3%
Jewell	\$43,180	\$239	\$12,822	\$17,800	\$485	48%	181	3,043	6%
Johnson	\$2,513,558	\$334	\$12,320	\$20,917	\$685	36%	7,522	574,272	1%
Kearny	\$23,877	\$291	\$12,387	\$19,085	\$639	43%	82	3,915	2%
Kingman	\$87,277	\$293	\$13,374	\$18,479	\$604	45%	298	7,698	4%
Kiowa	\$24,922	\$283	\$11,167	\$19,288	\$619	44%	88	2,513	4%
Labette	\$361,985	\$319	\$11,262	\$16,889	\$592	51%	1,133	20,960	5%
Lane	\$14,503	\$254	\$13,178	\$19,393	\$597	42%	57	1,687	3%
Leavenworth	\$480,155	\$321	\$11,082	\$19,269	\$651	42%	1,494	74,552	2%
Lincoln	\$50,403	\$296	\$11,413	\$18,115	\$592	47%	170	3,167	5%
Linn	\$179,000	\$333	\$12,542	\$17,093	\$591	51%	538	9,502	6%
Logan	\$37,855	\$338	\$12,794	\$18,802	\$617	43%	112	2,794	4%
Lyon	\$284,028	\$285	\$11,859	\$18,767	\$600	43%	996	33,212	3%
Marion	\$206,768	\$327	\$13,185	\$18,471	\$631	46%	633	12,208	5%
Marshall	\$153,302	\$293	\$11,478	\$17,954	\$570	47%	524	10,006	5%
McPherson	\$277,433	\$307	\$14,250	\$19,844	\$656	40%	905	29,241	3%
Meade	\$34,068	\$313	\$13,905	\$17,474	\$625	49%	109	4,357	3%



## Homestead Refunds by County - Tax Year 2014

County	Total Homestead Refund	Average Homestead Refund	Average Social Security	Average Household Income	Average Property Tax Paid	Average Refund Percentage	Number of Filers	County Population	Number of Filers/Population
Miami	\$287,998	\$387	\$12,809	\$18,797	\$675	43%	745	32,822	2%
Mitchell	\$76,141	\$281	\$12,061	\$22,399	\$609	43%	271	6,284	4%
Montgomery	\$486,963	\$311	\$12,109	\$17,081	\$582	50%	1,566	34,065	5%
Morris	\$81,575	\$313	\$12,804	\$18,218	\$617	45%	261	5,698	5%
Morton	\$19,588	\$321	\$12,995	\$17,444	\$597	49%	61	3,110	2%
Nemaha	\$112,990	\$289	\$12,975	\$18,365	\$570	47%	391	10,148	4%
Neosho	\$276,362	\$314	\$11,315	\$18,156	\$608	47%	881	16,416	5%
Ness	\$25,046	\$232	\$14,908	\$19,891	\$547	39%	108	3,105	3%
Norton	\$50,450	\$271	\$12,583	\$18,618	\$566	45%	186	4,721	4%
Osage	\$226,763	\$314	\$11,638	\$18,683	\$643	44%	723	15,936	5%
Osborne	\$52,192	\$288	\$9,995	\$16,412	\$527	52%	181	3,756	5%
Ottawa	\$78,695	\$375	\$13,181	\$17,898	\$623	48%	210	6,065	3%
Pawnee	\$74,648	\$305	\$13,658	\$18,704	\$624	43%	245	6,492	4%
Phillips	\$96,473	\$274	\$12,614	\$17,825	\$548	48%	352	5,533	6%
Pottawatomie	\$166,164	\$315	\$11,906	\$18,405	\$596	45%	527	22,897	2%
Pratt	\$114,610	\$342	\$12,268	\$17,647	\$612	49%	335	9,850	3%
Rawlins	\$23,277	\$235	\$11,144	\$19,259	\$526	44%	99	2,584	4%
Reno	\$827,395	\$324	\$13,077	\$18,223	\$637	46%	2,552	61,949	4%
Republic	\$75,410	\$257	\$10,413	\$18,811	\$547	45%	293	4,803	6%
Rice	\$102,511	\$272	\$12,362	\$17,843	\$573	49%	377	10,015	4%
Riley	\$234,423	\$305	\$11,366	\$20,322	\$643	37%	769	75,194	1%
Rooks	\$64,254	\$269	\$12,530	\$17,703	\$543	48%	239	5,155	5%
Rush	\$57,745	\$274	\$11,148	\$17,601	\$532	48%	211	3,197	7%
Russell	\$91,758	\$269	\$11,666	\$18,017	\$552	47%	341	6,956	5%
Saline	\$612,469	\$326	\$12,445	\$18,990	\$654	42%	1,880	55,755	3%
Scott	\$54,105	\$384	\$13,571	\$17,626	\$621	47%	141	5,080	3%
Sedgwick	\$3,987,389	\$300	\$11,193	\$18,700	\$633	44%	13,287	508,803	3%
Seward	\$128,188	\$385	\$11,034	\$17,788	\$649	47%	333	23,465	1%
Shawnee	\$1,575,337	\$296	\$11,454	\$19,547	\$645	41%	5,315	177,581	3%
Sheridan	\$27,054	\$294	\$12,575	\$19,327	\$569	43%	92	2,539	4%
Sherman	\$82,693	\$312	\$11,238	\$16,673	\$598	53%	265	6,110	4%
Smith	\$75,576	\$306	\$11,372	\$17,700	\$550	47%	247	3,769	7%
Stafford	\$48,364	\$257	\$10,298	\$17,679	\$532	48%	188	4,297	4%
Stanton	\$17,855	\$325	\$13,435	\$18,174	\$574	45%	55	2,111	3%
Stevens	\$23,805	\$256	\$10,093	\$20,518	\$584	37%	93	5,801	2%
Sumner	\$200,196	\$261	\$12,875	\$19,361	\$587	42%	768	23,528	3%
Thomas	\$84,599	\$322	\$10,540	\$18,914	\$637	45%	263	7,891	3%
Trego	\$33,538	\$240	\$12,084	\$18,772	\$541	44%	140	2,902	5%
Wabaunsee	\$73,113	\$319	\$13,157	\$19,441	\$643	42%	229	7,022	3%
Wallace	\$17,456	\$312	\$12,839	\$17,881	\$586	51%	56	1,506	4%
Washington	\$88,810	\$274	\$14,064	\$18,256	\$561	46%	324	5,598	6%
Wichita	\$25,303	\$389	\$13,259	\$16,533	\$578	55%	65	2,176	3%
Wilson	\$138,668	\$272	\$11,258	\$17,598	\$550	49%	510	9,028	6%
Woodson	\$69,583	\$328	\$10,428	\$16,211	\$583	54%	212	3,157	7%
Wyandotte	\$1,619,286	\$361	\$10,232	\$17,589	\$626	48%	4,482	161,636	3%
STATEWIDE	\$24,477,681	\$314	\$11,888	\$18,734	\$625	48%	77,909	2,892,577	3%

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

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

<u>Tax Type</u>		<u>Fiscal Year 2014</u>		<u>Fiscal Year 2015</u>		<u>Fiscal Year 2016</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
<b>Corporate Income</b>	Assessments	41	\$34,633,833	57	\$11,485,457	60	\$25,028,158
	Refunds	*	*	8	(\$2,391,755)	*	*
	Total - Net	*	*	65	\$9,093,702	*	*
<b>Individual Income</b>	Assessments	81	\$5,307,189	115	\$4,290,558	91	\$17,842,267
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	81	\$5,307,189	115	\$4,290,558	91	\$17,842,267
<b>Retailers' Sales</b>	Assessments	1358	\$51,019,022	1291	\$46,340,383	1040	\$137,307,158
	Refunds	552	(\$3,943,608)	661	(\$12,154,774)	863	(\$14,748,849)
	Total - Net	1910	\$47,075,414	1952	\$34,185,609	1903	\$122,558,309
<b>Retailers' Use</b>	Assessments	46	\$1,298,208	68	\$2,458,230	101	\$4,500,444
	Refunds	146	(\$2,407,475)	152	(\$3,883,476)	171	(\$4,951,111)
	Total - Net	192	(\$1,109,267)	220	(\$1,425,246)	272	(\$450,667)
<b>Consumers' Use</b>	Assessments	1347	\$32,418,795	906	\$37,058,836	709	\$30,426,899
	Refunds	101	(\$1,217,641)	129	(\$2,985,375)	142	(\$1,806,009)
	Total - Net	1448	\$31,201,154	1035	\$34,073,461	851	\$28,620,890
<b>Retail Liquor Excise</b>	Assessments	22	1,629,398	15	\$2,708,679	12	\$1,113,753
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	22	\$1,629,398	15	\$2,708,679	12	\$1,113,753
<b>Liquor Enforcement</b>	Assessments	*	*	12	\$667,229	28	\$2,966,206
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	12	\$667,229	28	\$2,966,206
<b>Interstate &amp; IFTA Motor Fuel</b>	Assessments	171	\$1,152,518	166	\$236,978	160	\$186,447
	Refunds	18	(\$32,328)	18	(\$5,678)	21	(\$4,938)
	Total - Net	189	\$1,120,190	184	\$231,300	181	\$181,509
<b>Withholding</b>	Assessments	46	\$1,412,957	38	\$1,591,039	31	\$1,123,682
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	38	\$1,591,039	31	\$1,123,682
<b>Other Taxes</b>	Assessments	109	\$6,010,430	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	124	\$2,863,609	183	\$65,777,492
<b>TOTALS</b>	Assessments	3221	\$134,882,350	2789	\$109,706,458	2351	\$261,318,287
	Refunds	820	(\$7,654,700)	971	(\$21,426,518)	1201	(\$21,584,846)
	Total - Net	<b>4041</b>	<b>\$127,227,650</b>	<b>3760</b>	<b>\$88,279,940</b>	<b>3552</b>	<b>\$239,733,441</b>

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

**Audit Services**  
**Cash Collections by Tax Type**

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

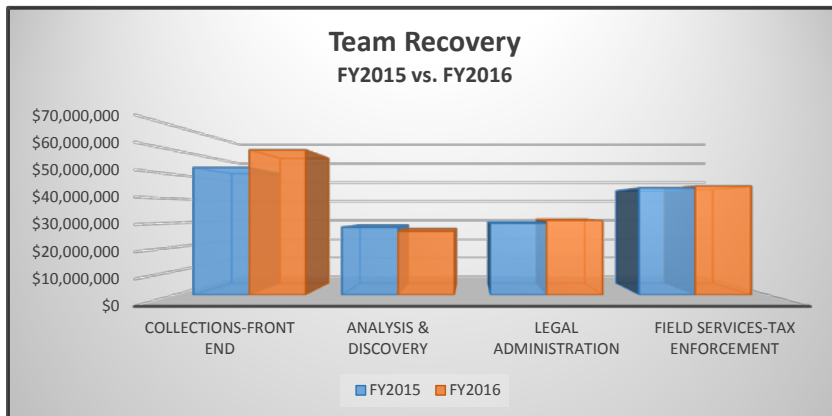
Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.

<b>Tax Type</b>		<b>Fiscal Year 2014</b>		<b>Fiscal Year 2015</b>		<b>Fiscal Year 2016</b>	
		<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>
<b>Corporate Income</b>	Amount Collected	58	\$4,979,049	61	\$16,367,271	58	\$16,150,621
	Refunds	*	*	8	(\$1,082,979)	*	*
	Total - Net	*	*	69	\$15,284,292	*	*
<b>Retailers' Sales</b>	Amount Collected	1,734	\$16,598,186	1,290	\$11,769,010	1,009	\$8,844,724
	Refunds	656	(\$68,473,184)	666	(\$8,424,240)	844	(\$16,435,249)
	Total - Net	2,390	(\$51,874,998)	1,956	\$3,344,770	1,853	(\$7,590,525)
<b>Retailers' Use</b>	Amount Collected	101	\$1,901,947	72	\$946,929	94	\$2,600,511
	Refunds	153	(\$3,026,152)	148	(\$3,774,685)	156	(\$3,908,834)
	Total - Net	254	(\$1,124,205)	220	(\$2,827,756)	250	(\$1,308,323)
<b>Consumers' Use</b>	Amount Collected	1,603	\$5,302,337	952	\$2,983,375	687	\$4,462,692
	Refunds	104	(\$1,960,590)	116	(\$2,540,198)	138	(\$2,088,924)
	Total - Net	1,707	\$3,341,747	1,068	\$443,177	825	\$2,373,768
<b>Retail Liquor Excise</b>	Amount Collected	40	\$306,027	16	\$142,830	6	\$66,922
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	40	\$306,027	16	\$142,830	6	\$66,922
<b>Liquor Enforcement</b>	Amount Collected	12	\$259,742	8	\$109,060	8	\$137,654
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	12	\$259,742	8	\$109,060	8	\$137,654
<b>Interstate &amp; IFTA Motor Fuel</b>	Amount Collected	157	\$247,448	198	\$284,585	141	\$69,606
	Refunds	17	(\$32,644)	21	(\$6,736)	21	(\$5,039)
	Total - Net	174	\$214,804	219	\$277,849	162	\$64,567
<b>Individual Income Tax</b>	Amount Collected	185	\$1,544,775	104	\$665,659	61	\$422,235
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	185	\$1,544,775	104	\$665,659	61	\$422,235
<b>Withholding</b>	Amount Collected	87	\$541,294	40	\$175,753	18	\$164,918
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	40	\$175,753	18	\$164,918
<b>Other Taxes</b>	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	254	\$7,681,700	121	\$3,859,475	214	\$16,398,733
<b>TOTALS</b>	Amount Collected	4079	\$34,274,867	2858	\$37,346,812	2226	\$34,621,135
	Refunds	937	(\$73,925,275)	963	(\$15,871,703)	1165	(\$23,958,108)
	Total - Net	<b>5,016</b>	<b>(\$39,650,408)</b>	<b>3,821</b>	<b>\$21,475,109</b>	<b>3,391</b>	<b>\$10,663,027</b>

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

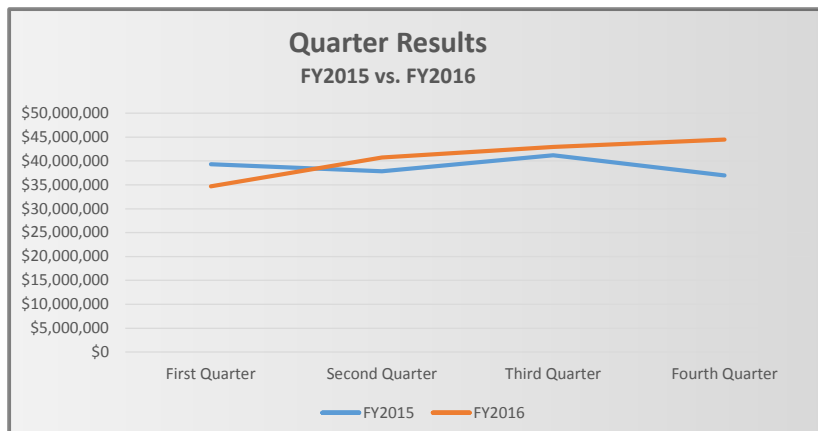
## Recovery of Accounts Receivable by Business Area of Compliance Enforcement

<b>COMPLIANCE ENFORCEMENT - TAXATION</b>				
Report Ending Date			June 30, 2016	
<b>Accounts Receivable Discovery &amp; Recovery</b>				
<b>FY2015 vs FY2016 Results</b>				
	<b>FY2015</b>	<b>FY2016</b>	<b>+/- \$</b>	<b>+/- (%)</b>
<b>Cummulative Totals</b>	\$155,295,420	\$162,883,833	\$7,588,413	4.89
<b>Individual Teams</b>				
	<b>FY2015</b>	<b>FY2016</b>		
Collections-Front End	\$52,864,711	\$60,213,030	\$7,348,319	13.90
Analysis & Discovery	\$28,162,719	\$26,500,203	-\$1,662,516	-5.90
Legal Administration	\$29,792,063	\$30,968,530	\$1,176,467	3.95
Field Services-Tax Enforcement	\$44,475,927	\$45,202,070	\$726,143	1.63

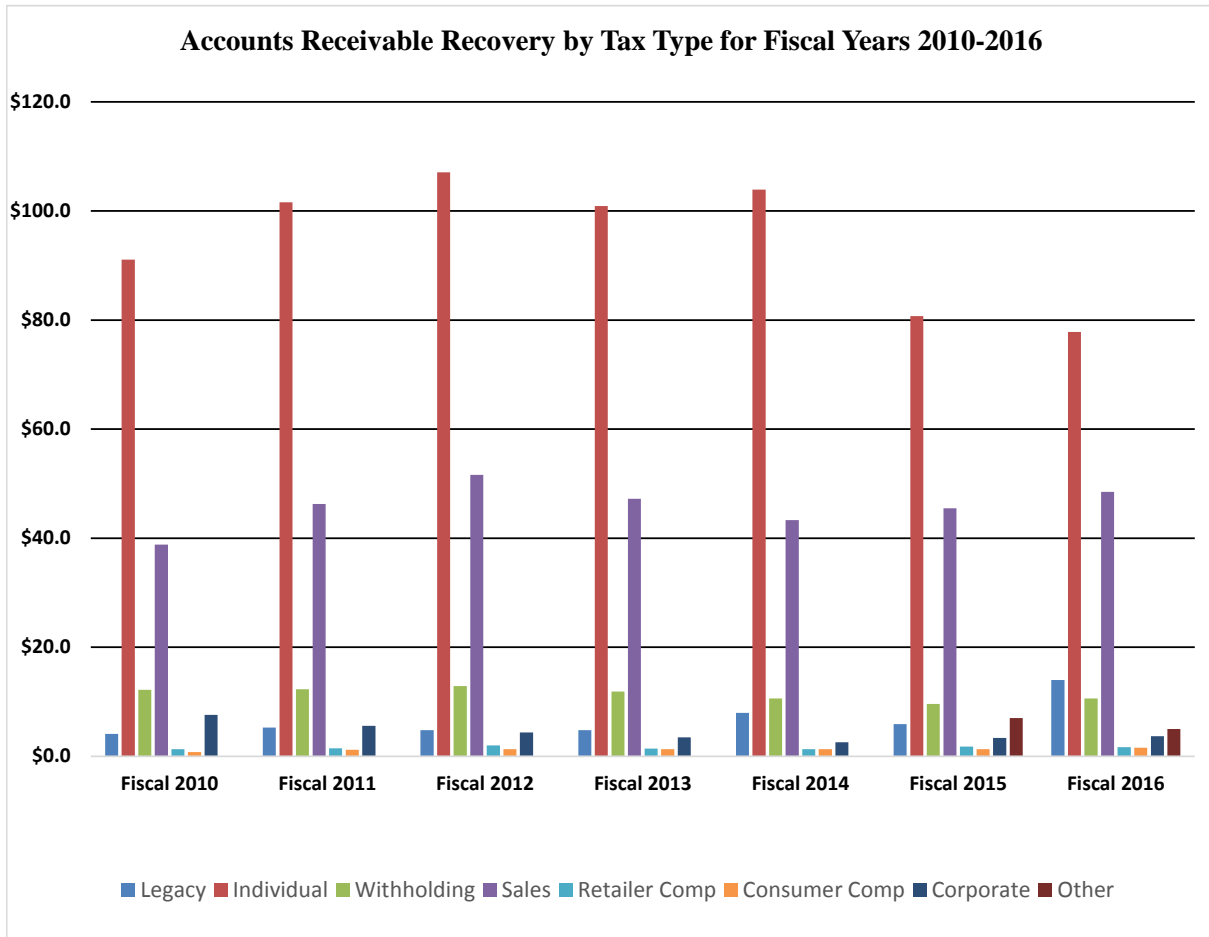


<b>QUARTER BREAKDOWNS</b>				
<b>FY2015 vs FY2016 Results</b>				
	<b>FY2015</b>	<b>FY2016</b>	<b>+/- \$</b>	<b>+/- %</b>
First Quarter	\$39,317,493	\$34,713,216	-\$4,604,277	-11.71
Second Quarter	\$37,842,411	\$40,752,499	\$2,910,088	7.69
Third Quarter	\$41,186,572	\$42,952,879	\$1,766,307	4.29
Fourth Quarter	\$36,948,944	\$44,465,239	\$7,516,295	20.34
<b>Totals</b>	<b>\$155,295,420</b>	<b>\$162,883,833</b>	<b>\$7,588,413</b>	<b>4.89</b>

Added revenue generating staff positions starting January 2016, second quarter. We were 55 staff positions short from hiring freeze. Staff discovering and recovering non paid, non-reported, or under-reported tax equates to revenue generation. It is a critical function to recover delinquent or evaded tax debts to the State of Kansas.



**Compliance Enforcement - Taxation**  
**Accounts Receivable Recovery by Tax Type**



Figures are in Millions

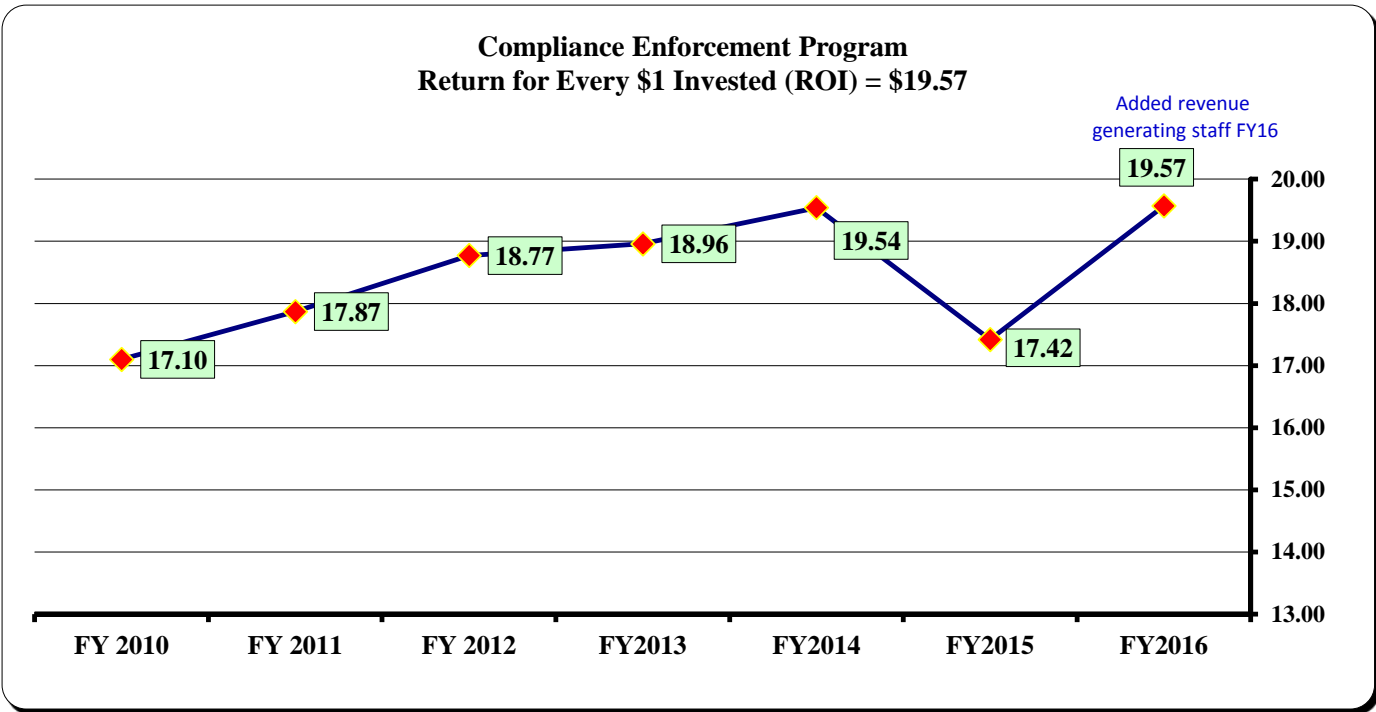
	Fiscal 2010	Fiscal 2011	Fiscal 2012	Fiscal 2013	Fiscal 2014	Fiscal 2015	Fiscal 2016
<b>Legacy</b>	\$4.1	\$5.3	\$4.8	\$4.8	\$8.0	\$5.9	\$14.0
<b>Individual</b>	\$91.1	\$101.6	\$107.1	\$100.9	\$103.9	\$80.7	\$77.8
<b>Withholding</b>	\$12.2	\$12.3	\$12.9	\$11.9	\$10.6	\$9.6	\$10.6
<b>Sales</b>	\$38.8	\$46.3	\$51.6	\$47.2	\$43.3	\$45.5	\$48.5
<b>Retailer Comp</b>	\$1.3	\$1.5	\$2.0	\$1.4	\$1.3	\$1.8	\$1.7
<b>Consumer Comp</b>	\$0.8	\$1.2	\$1.3	\$1.3	\$1.3	\$1.3	\$1.6
<b>Corporate</b>	\$7.6	\$5.6	\$4.4	\$3.5	\$2.6	\$3.4	\$3.7
<b>Other</b>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.0	\$5.0
<b>Totals</b>	<b>\$155.9</b>	<b>\$173.8</b>	<b>\$184.1</b>	<b>\$171.0</b>	<b>\$171.0</b>	<b>\$155.2</b>	<b>\$162.9</b>

**Kansas Department of Revenue  
 Division of Taxation  
 Compliance Enforcement Program  
 Program Return on Investment (ROI)**

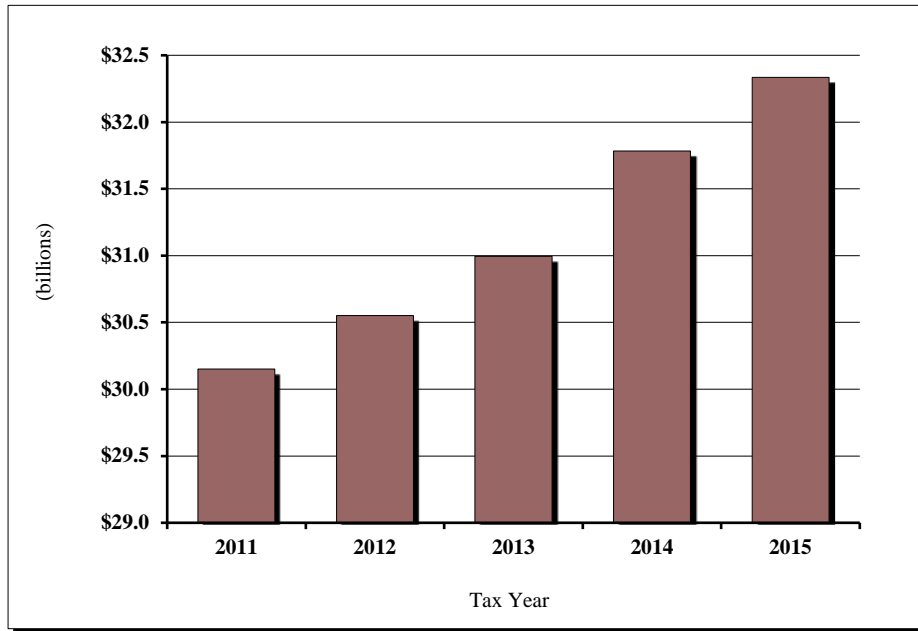
	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Invested Salaries ( <i>inc. Fringe Benefits</i> )	\$ 8,002,691	\$ 8,599,261	\$ 8,551,736	\$ 7,889,292	\$ 7,535,590	\$ 8,671,782	\$ 8,057,260
Operating Expenses	\$ 1,136,093	\$ 1,126,698	\$ 1,259,955	\$ 1,164,545	\$ 1,170,200	\$ 240,753	\$ 309,045
<b>Total Program Investment</b>	<b>\$ 9,138,784</b>	<b>\$ 9,725,959</b>	<b>\$ 9,811,691</b>	<b>\$ 9,053,837</b>	<b>\$ 8,705,790</b>	<b>\$ 8,912,535</b>	<b>\$ 8,366,305</b>
<b>Fiscal Year AR Recovery/Discovery</b>	<b>\$155,935,290</b>	<b>\$173,825,981</b>	<b>\$184,141,543</b>	<b>\$171,071,048</b>	<b>\$170,079,616</b>	<b>\$155,295,420</b>	<b>\$162,883,833</b>
ROI Dollars	\$146,796,506	\$164,100,022	\$174,329,852	\$162,017,211	\$161,373,826	\$146,382,885	\$154,517,528
ROI Ratio	17.10	17.87	18.77	18.96	19.54	17.42	19.57

1 - Includes actual salaries with benefits and temp workers.

2 - For every \$1 invested to operate Compliance Enforcement, we returned \$19.57 to the State coffers.



## Statewide Assessed Property Values



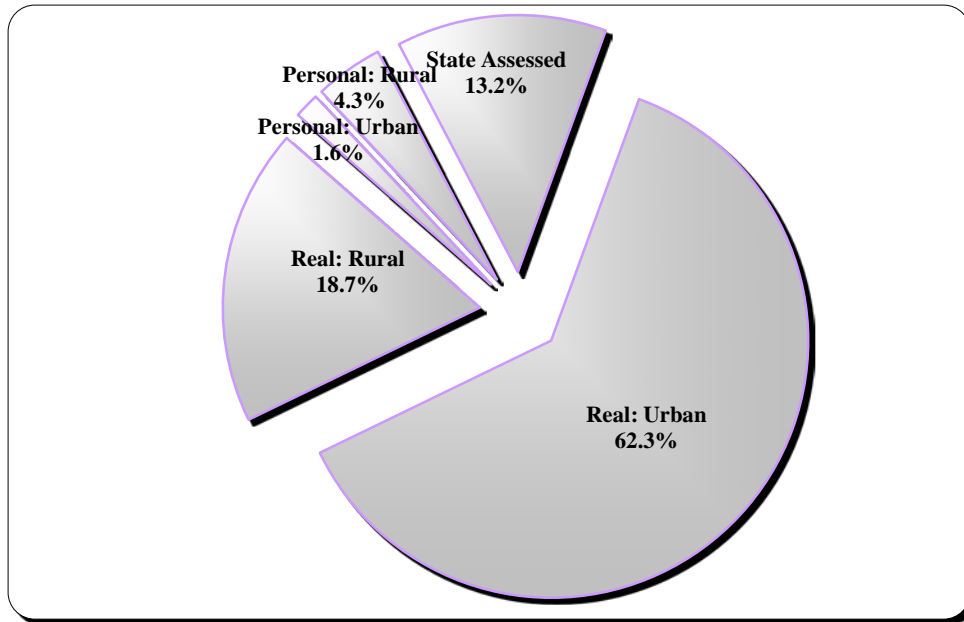
### Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2011	\$30,151,399,320	2.1%
2012	\$30,551,082,822	1.3%
2013	\$30,995,041,646	1.5%
2014	\$31,783,979,224	2.5%
2015	\$32,335,680,959	1.7%

## Assessed Valuation by Property Type, Tax Years 2014 and 2015

Assessed value is the value on which the tax burden to support local government services, special assessments and public schools is allocated among property owners. Appraised value X assessment % = assessed value. Personal property is every tangible thing that is the subject of ownership, not forming part or parcel of real property. Real property is land and all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto, except as otherwise specifically provided.

Assessed Valuation by Property Type, Tax Year 2015



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2014</u>	<u>Assessed Valuation Tax Year 2015</u>	<u>Percent Change</u>	<u>2015 Percent Total</u>
Locally Assessed:				
Real: Urban	\$19,331,012,607	\$20,131,848,301	4.1%	62.3%
Real: Rural	\$5,635,205,191	\$6,031,530,205	7.0%	18.7%
Personal: Urban	\$562,437,976	\$511,510,545	-9.1%	1.6%
Personal: Rural	\$2,517,144,707	\$1,389,541,454	-44.8%	4.3%
State Assessed	<u>\$3,738,178,743</u>	<u>\$4,271,250,454</u>	14.3%	13.2%
Total	\$31,783,979,224	\$32,335,680,959	1.7%	100.0%



## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2014 Assessed <u>Valuation</u>	2014 Percent <u>Total</u>	2015 Assessed <u>Valuation</u>	2015 Percent <u>Total</u>
State-Assessed	\$3,738,178,743	11.8%	\$4,271,250,454	13.2%
County-Assessed Real	\$24,966,217,798	78.5%	\$26,163,378,506	80.9%
County-Assessed Personal	<u>\$3,079,582,683</u>	<u>9.7%</u>	<u>\$1,901,051,999</u>	<u>5.9%</u>
Total	\$31,783,979,224	100.0%	\$32,335,680,959	100.0%

### Tax Year State-Assessed Property

<u>Property Category</u>	2014 Assessed <u>Valuation</u>	2014 Percent <u>Total</u>	2015 Assessed <u>Valuation</u>	2015 Percent <u>Total</u>
Telephone	\$198,330,438	5.3%	\$183,645,184	4.3%
Water Plants	\$3,484,914	0.1%	\$3,134,975	0.1%
Electric Power Companies	\$1,943,425,436	52.0%	\$2,128,790,596	49.8%
Pipeline Companies	\$1,090,034,822	29.2%	\$1,395,169,501	32.7%
Stored Gas Companies	\$40,309,388	1.1%	\$33,908,133	0.8%
Railroad Companies	<u>\$462,593,745</u>	<u>12.4%</u>	<u>\$526,602,065</u>	<u>12.3%</u>
Total	\$3,738,178,743	100.0%	\$4,271,250,454	100.0%

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

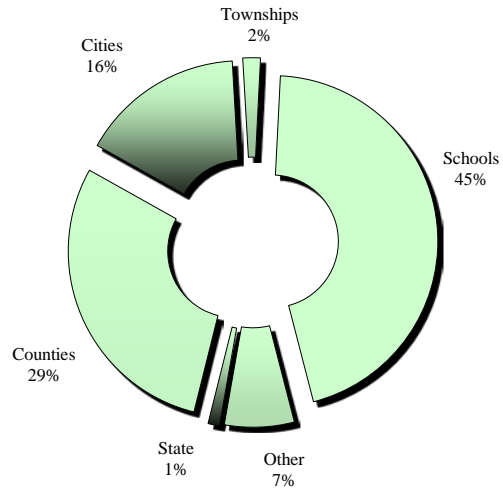
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

### General Property Taxes by Local and State and Tax Year, in millions

Tax Years	Local Total	State Total	*Total	Percent Change of Total
2010	\$3,762.0	\$44.2	\$3,806.2	0.4%
2011	\$3,871.1	\$44.9	\$3,916.0	2.9%
2012	\$3,942.5	\$45.6	\$3,988.1	1.8%
2013	\$4,059.5	\$46.3	\$4,105.8	3.0%
2014	\$4,124.2	\$47.7	\$4,171.9	1.6%
2015	\$4,310.4	\$48.5	\$4,358.9	4.5%

### Tax Year 2015 Total General Property Taxes, by Taxing District

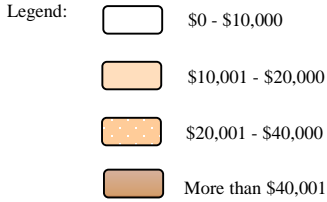
Taxing District	Amount	Percent Total
State	\$48,501,560	1.1%
Counties	\$1,274,380,463	29.2%
Cities	\$695,648,856	16.0%
Townships	\$74,760,472	1.7%
Schools	\$1,969,192,676	45.2%
Other	\$296,396,844	6.8%
*Total	\$4,358,880,871	100.0%
Total Local	\$4,310,379,311	98.9%
Total State	\$48,501,560	1.1%
*Total	\$4,358,880,871	100.0%



\*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax (see page 77).

Other includes: cemetery; drainage; fire; hospital; library; light; and all other taxing districts.

# Total Assessed Value of Property Per Capita, 2015



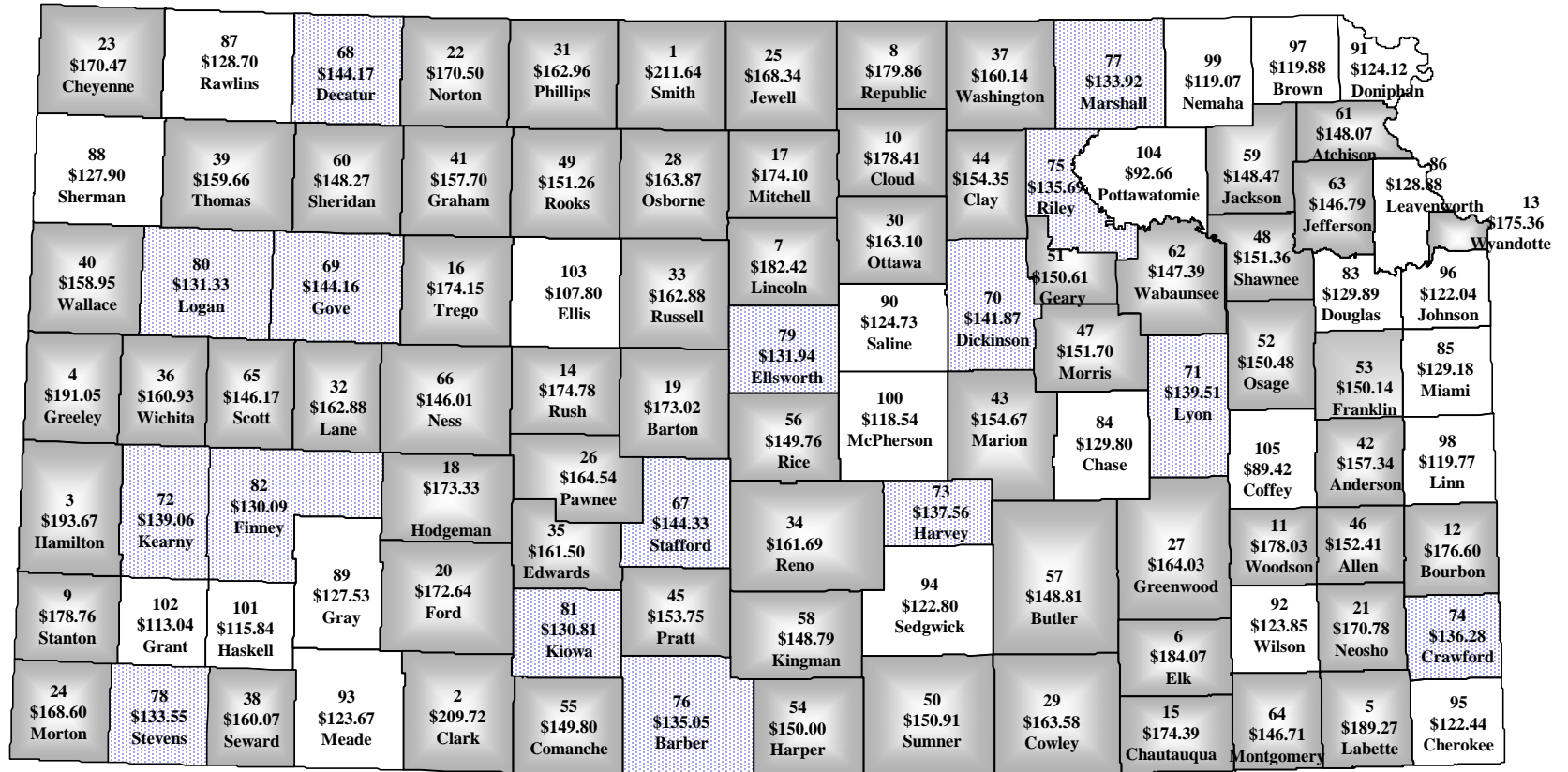
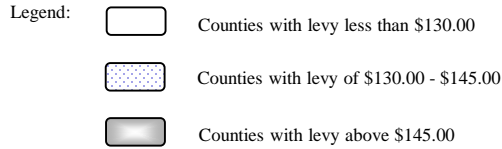
\$15,903 Cheyenne	\$18,531 Rawlins	\$16,044 Decatur	\$9,745 Norton	\$9,796 Phillips	\$12,019 Smith	\$16,228 Jewell	\$13,309 Republic	\$14,895 Washington	\$14,327 Marshall	\$13,946 Nemaha	\$15,242 Brown	\$14,713 Doniphan			
\$13,767 Sherman	\$14,555 Thomas	\$19,911 Sheridan	\$20,741 Graham	\$14,904 Rooks	\$12,800 Osborne	\$11,738 Mitchell	\$9,814 Cloud	\$11,409 Clay	\$8,043 Riley	\$22,506 Pottawatomie	\$7,674 Jackson	\$8,908 Atchison			
\$28,588 Wallace	\$23,234 Logan	\$21,099 Gove	\$17,686 Trego	\$12,791 Ellis	\$13,196 Russell	\$15,718 Lincoln	\$11,924 Ottawa	\$9,880 Saline	\$10,107 Dickinson	\$6,549 Geary	\$11,380 Wabaunsee	\$8,816 Shawnee	\$8,189 Jefferson	\$7,605 Leavenworth	\$7,319 Wyandotte
\$23,342 Greeley	\$19,070 Wichita	\$17,931 Scott	\$28,249 Lane	\$23,491 Ness	\$14,115 Rush	\$8,891 Barton	\$14,963 Ellsworth	\$12,688 Rice	\$13,598 McPherson	\$10,108 Marion	\$12,227 Morris	\$9,218 Lyon	\$8,380 Osage	\$8,617 Franklin	\$10,881 Miami
\$16,373 Hamilton	\$30,343 Kearny	\$12,844 Finney	\$21,312 Hodgeman	\$11,025 Pawnee	\$19,047 Stafford	\$11,025 Pawnee	\$12,688 Rice	\$11,025 Pawnee	\$11,025 Pawnee	\$11,025 Pawnee	\$11,025 Pawnee	\$11,025 Pawnee	\$11,025 Pawnee	\$11,025 Pawnee	\$11,025 Pawnee
\$29,359 Stanton	\$24,042 Grant	\$30,063 Haskell	\$14,851 Gray	\$8,357 Ford	\$16,814 Edwards	\$16,693 Pratt	\$8,838 Reno	\$8,310 Harvey	\$8,667 Sedgwick	\$9,892 Butler	\$9,928 Greenwood	\$10,656 Woodson	\$10,932 Allen	\$6,474 Bourbon	\$6,172 Crawford
\$26,406 Morton	\$26,903 Stevens	\$9,772 Seward	\$23,852 Meade	\$18,314 Clark	\$20,427 Comanche	\$25,351 Barber	\$21,343 Harper	\$10,420 Sumner	\$6,898 Cowley	\$9,110 Chautauqua	\$9,540 Montgomery	\$6,090 Labette	\$7,311 Cherokee		

**Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2013 through 2015**

<u>County</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>County</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Allen	170.33	162.69	152.41	Logan	129.41	127.48	131.33
Anderson	162.97	154.68	157.34	Lyon	140.87	135.87	139.51
Atchison	147.61	147.30	148.07	Marion	156.52	154.32	154.67
Barber	117.78	118.82	135.05	Marshall	138.87	134.09	133.92
Barton	157.16	162.08	173.02	McPherson	120.96	120.95	118.54
Bourbon	170.96	170.33	176.60	Meade	128.31	123.86	123.67
Brown	117.86	115.72	119.88	Miami	127.86	126.74	129.18
Butler	149.53	147.90	148.81	Mitchell	177.40	177.44	174.10
Chase	134.63	138.08	129.80	Montgomery	149.89	148.33	146.71
Chautauqua	185.10	180.91	174.39	Morris	148.21	149.51	151.70
Cherokee	116.87	114.15	122.44	Morton	112.57	102.08	168.60
Cheyenne	161.28	161.00	170.47	Nemaha	119.17	122.15	119.07
Clark	176.68	186.25	209.72	Neosho	181.25	178.63	170.78
Clay	158.03	157.85	154.35	Ness	123.92	124.29	146.01
Cloud	174.44	174.58	178.41	Norton	172.32	159.55	170.50
Coffey	86.57	88.92	89.42	Osage	153.72	148.66	150.48
Comanche	135.39	145.65	149.80	Osborne	169.69	171.29	163.87
Cowley	168.75	160.66	163.58	Ottawa	167.48	173.85	163.10
Crawford	135.04	133.52	136.28	Pawnee	167.58	160.46	164.54
Decatur	160.76	154.12	144.17	Phillips	174.70	160.36	162.96
Dickinson	130.87	134.73	141.87	Pottawatomie	91.70	90.17	92.66
Doniphan	120.48	124.93	124.12	Pratt	162.38	153.81	153.75
Douglas	125.55	128.43	129.89	Rawlins	163.44	115.58	128.70
Edwards	165.25	165.67	161.50	Reno	159.56	156.92	161.69
Elk	185.38	178.89	184.07	Republic	180.07	181.93	179.86
Ellis	102.19	103.01	107.80	Rice	139.26	137.97	149.76
Ellsworth	131.35	127.77	131.94	Riley	128.87	129.26	135.69
Finney	125.66	121.81	130.09	Rooks	132.84	137.81	151.26
Ford	172.18	169.28	172.64	Rush	161.74	162.73	174.78
Franklin	147.79	145.31	150.14	Russell	151.83	144.77	162.88
Geary	139.80	144.28	150.61	Saline	124.62	123.75	124.73
Gove	132.35	123.78	144.16	Scott	145.93	146.22	146.17
Graham	131.31	133.13	157.70	Sedgwick	123.05	120.47	122.80
Grant	100.33	104.64	113.04	Seward	133.84	146.20	160.07
Gray	126.18	124.81	127.53	Shawnee	153.06	150.94	151.36
Greeley	188.58	188.10	191.05	Sheridan	159.39	139.41	148.27
Greenwood	163.28	161.34	164.03	Sherman	136.49	132.12	127.90
Hamilton	192.25	188.58	193.67	Smith	223.05	221.47	211.64
Harper	146.04	133.28	150.00	Stafford	144.54	142.16	144.33
Harvey	136.20	133.63	137.56	Stanton	158.63	154.79	178.76
Haskell	98.25	97.41	115.84	Stevens	109.46	116.14	133.55
Hodgeman	153.13	150.15	173.33	Sumner	143.71	143.53	150.91
Jackson	145.66	146.85	148.47	Thomas	158.16	159.21	159.66
Jefferson	143.35	143.54	146.79	Trego	149.73	137.78	174.15
Jewell	184.23	173.54	168.34	Wabaunsee	148.80	148.12	147.39
Johnson	120.53	119.15	122.04	Wallace	156.31	156.79	158.95
Kearny	111.62	111.34	139.06	Washington	165.23	161.24	160.14
Kingman	144.87	144.19	148.79	Wichita	159.58	161.49	160.93
Kiowa	128.27	126.38	130.81	Wilson	128.71	128.41	123.85
Labette	187.04	182.72	189.27	Woodson	170.09	170.99	178.03
Lane	138.35	153.96	162.88	Wyandotte	179.69	171.03	175.36
Leavenworth	136.88	127.50	128.88				
Lincoln	191.99	186.60	182.42	Statewide	133.09	131.26	134.81
Linn	123.16	123.00	119.77				

### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2015

This map reflects each county's levy per \$1,000 assessed valuation by tax year. The upper number within each county is the ranking (highest to lowest, #1 is highest) and the lower number shows the levy per \$1,000 of assessed value. Details of this map are contained in page 75 of this report.



## Total Preliminary Real and Personal Property Taxes Levied by County

Figures do not include motor vehicles taxed under K.S.A. 79-5100.

County	Property Taxes Tax Year 2014	Property Taxes Tax Year 2015	Percent Change	County	Property Taxes Tax Year 2014	Property Taxes Tax Year 2015	Percent Change
Allen	\$16,189,058	\$21,509,158	32.9%	Logan	\$8,870,459	\$8,525,274	-3.9%
Anderson	\$12,611,650	\$13,303,733	5.5%	Lyon	\$40,434,129	\$42,711,013	5.6%
Atchison	\$20,801,519	\$21,779,109	4.7%	Marion	\$18,727,716	\$19,086,490	1.9%
Barber	\$20,286,003	\$16,765,496	-17.4%	Marshall	\$17,436,107	\$19,198,556	10.1%
Barton	\$43,771,652	\$42,126,335	-3.8%	McPherson	\$43,659,135	\$47,134,477	8.0%
Bourbon	\$15,535,134	\$16,887,774	8.7%	Meade	\$14,043,901	\$12,851,650	-8.5%
Brown	\$15,722,652	\$17,934,964	14.1%	Miami	\$43,688,452	\$46,132,779	5.6%
Butler	\$94,304,003	\$97,489,919	3.4%	Mitchell	\$12,071,903	\$12,842,221	6.4%
Chase	\$6,004,151	\$6,077,790	1.2%	Montgomery	\$43,374,082	\$47,677,654	9.9%
Chautauqua	\$5,856,389	\$5,530,166	-5.6%	Morris	\$9,955,356	\$10,568,500	6.2%
Cherokee	\$16,871,579	\$18,606,534	10.3%	Morton	\$11,809,367	\$13,845,705	17.2%
Cheyenne	\$6,967,849	\$7,300,663	4.8%	Nemaha	\$15,871,989	\$16,850,445	6.2%
Clark	\$7,525,688	\$8,234,497	9.4%	Neosho	\$26,613,082	\$22,862,360	-14.1%
Clay	\$14,187,029	\$14,645,948	3.2%	Ness	\$13,523,162	\$10,649,407	-21.3%
Cloud	\$14,737,188	\$16,432,132	11.5%	Norton	\$8,508,304	\$9,237,550	8.6%
Coffey	\$39,634,611	\$44,696,884	12.8%	Osage	\$18,978,946	\$20,095,964	5.9%
Comanche	\$8,163,172	\$5,979,280	-26.8%	Osborne	\$7,359,501	\$7,878,165	7.0%
Cowley	\$37,010,633	\$40,580,777	9.6%	Ottawa	\$11,507,079	\$11,794,517	2.5%
Crawford	\$31,929,145	\$33,045,883	3.5%	Pawnee	\$11,678,914	\$12,545,386	7.4%
Decatur	\$6,221,940	\$6,726,227	8.1%	Phillips	\$8,796,192	\$8,832,878	0.4%
Dickinson	\$25,519,655	\$27,809,269	9.0%	Pottawatomie	\$44,003,825	\$47,747,613	8.5%
Doniphan	\$13,364,117	\$14,378,973	7.6%	Pratt	\$23,948,365	\$25,280,368	5.6%
Douglas	\$151,756,719	\$157,932,515	4.1%	Rawlins	\$7,165,627	\$6,162,393	-14.0%
Edwards	\$7,795,476	\$8,227,421	5.5%	Reno	\$86,494,779	\$91,163,264	5.4%
Elk	\$4,118,762	\$4,555,489	10.6%	Republic	\$10,502,694	\$11,497,618	9.5%
Ellis	\$43,751,050	\$40,007,261	-8.6%	Rice	\$19,130,273	\$19,029,852	-0.5%
Ellsworth	\$11,343,575	\$12,618,651	11.2%	Riley	\$75,032,880	\$82,064,909	9.4%
Finney	\$64,839,118	\$62,129,983	-4.2%	Rooks	\$13,474,080	\$11,621,558	-13.7%
Ford	\$47,389,452	\$50,201,807	5.9%	Rush	\$8,096,373	\$7,887,057	-2.6%
Franklin	\$31,367,085	\$33,133,663	5.6%	Russell	\$18,292,968	\$14,950,030	-18.3%
Geary	\$33,876,071	\$36,212,861	6.9%	Saline	\$66,787,341	\$68,708,981	2.9%
Gove	\$8,880,492	\$8,294,686	-6.6%	Scott	\$14,692,680	\$13,314,835	-9.4%
Graham	\$9,427,029	\$8,393,193	-11.0%	Sedgwick	\$523,885,041	\$541,538,424	3.4%
Grant	\$25,244,029	\$21,241,026	-15.9%	Seward	\$37,076,573	\$36,704,712	-1.0%
Gray	\$11,297,020	\$11,519,388	2.0%	Shawnee	\$231,577,724	\$238,048,140	2.8%
Greeley	\$5,994,156	\$5,801,656	-3.2%	Sheridan	\$7,406,942	\$7,495,342	1.2%
Greenwood	\$10,022,807	\$10,305,205	2.8%	Sherman	\$10,527,662	\$10,758,956	2.2%
Hamilton	\$8,273,853	\$8,254,011	-0.2%	Smith	\$8,892,851	\$9,587,221	7.8%
Harper	\$18,124,250	\$18,625,767	2.8%	Stafford	\$13,510,251	\$11,812,057	-12.6%
Harvey	\$36,362,653	\$39,805,605	9.5%	Stanton	\$12,256,238	\$11,078,887	-9.6%
Haskell	\$19,891,036	\$14,299,623	-28.1%	Stevens	\$24,006,123	\$20,842,470	-13.2%
Hodgeman	\$8,496,255	\$7,077,512	-16.7%	Sumner	\$34,131,825	\$36,997,275	8.4%
Jackson	\$14,573,993	\$15,425,971	5.8%	Thomas	\$17,616,194	\$18,337,731	4.1%
Jefferson	\$21,327,542	\$22,666,057	6.3%	Trego	\$9,823,293	\$8,937,969	-9.0%
Jewell	\$7,405,691	\$8,313,192	12.3%	Wabaunsee	\$11,270,407	\$11,777,182	4.5%
Johnson	\$962,875,966	\$1,049,111,918	9.0%	Wallace	\$6,100,649	\$6,843,297	12.2%
Kearny	\$18027969.49	\$16519471.8	-8.4%	Washington	\$12,201,194	\$13,352,833	9.4%
Kingman	\$16,504,684	\$16,462,911	-0.3%	Wichita	\$6,459,015	\$6,678,031	3.4%
Kiowa	\$11,792,549	\$11,102,795	-5.8%	Wilson	\$10,571,522	\$12,757,688	20.7%
Labette	\$22,772,886	\$24,160,792	6.1%	Woodson	\$6,236,361	\$5,989,301	-4.0%
Lane	\$10,147,767	\$7,762,104	-23.5%	Wyandotte	\$193,604,534	\$207,449,808	7.2%
Leavenworth	\$73,720,746	\$77,229,031	4.8%				
Lincoln	\$6,869,772	\$9,080,459	32.2%				
Linn	\$22,639,945	\$26,991,389	19.2%	Total	\$4,171,809,276	4,359,041,715	4.5%

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

<u>County</u>	2014 <u>Tax</u>	2014 <u>Valuation</u>	2015 <u>Tax</u>	2015 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Allen	\$1,900,851	\$13,300,389	\$2,018,899	\$13,429,961	6.2%	1.0%
Anderson	\$1,051,599	\$7,817,185	\$1,139,120	\$7,967,813	8.3%	1.9%
Atchison	\$1,914,224	\$15,020,469	\$1,929,903	\$15,123,796	0.8%	0.7%
Barber	\$740,318	\$7,249,635	\$699,728	\$7,155,993	-5.5%	-1.3%
Barton	\$4,389,848	\$32,661,101	\$4,481,205	\$32,671,597	2.1%	0.0%
Bourbon	\$1,766,918	\$12,200,959	\$1,854,651	\$12,285,784	5.0%	0.7%
Brown	\$988,941	\$10,202,959	\$1,007,351	\$10,294,006	1.9%	0.9%
Butler	\$9,480,561	\$74,408,698	\$9,987,659	\$77,108,110	5.3%	3.6%
Chase	\$361,851	\$3,113,652	\$370,823	\$3,235,067	2.5%	3.9%
Chautauqua	\$563,870	\$3,489,035	\$571,806	\$3,463,164	1.4%	-0.7%
Cherokee	\$1,998,484	\$19,938,382	\$1,946,590	\$20,094,875	-2.6%	0.8%
Cheyenne	\$611,485	\$4,180,033	\$593,846	\$4,203,449	-2.9%	0.6%
Clark	\$434,517	\$2,883,302	\$452,782	\$2,889,927	4.2%	0.2%
Clay	\$1,241,823	\$9,280,492	\$1,285,947	\$9,316,293	3.6%	0.4%
Cloud	\$1,395,506	\$9,337,078	\$1,436,610	\$9,302,354	2.9%	-0.4%
Coffey	\$842,680	\$12,560,448	\$857,520	\$12,895,538	1.8%	2.7%
Comanche	\$320,867	\$2,417,951	\$284,464	\$2,465,174	-11.3%	2.0%
Cowley	\$4,535,144	\$31,824,010	\$4,812,847	\$32,354,840	6.1%	1.7%
Crawford	\$3,928,754	\$34,158,329	\$4,006,167	\$34,824,726	2.0%	2.0%
Decatur	\$515,761	\$3,711,366	\$508,200	\$3,610,432	-1.5%	-2.7%
Dickinson	\$2,262,691	\$21,242,344	\$2,343,884	\$21,141,511	3.6%	-0.5%
Doniphan	\$806,106	\$8,171,628	\$844,810	\$8,407,738	4.8%	2.9%
Douglas	\$11,103,240	\$107,038,789	\$11,827,438	\$112,057,432	6.5%	4.7%
Edwards	\$576,825	\$4,230,691	\$620,178	\$4,269,816	7.5%	0.9%
Elk	\$489,158	\$2,752,671	\$456,218	\$2,758,653	-6.7%	0.2%
Ellis	\$3,102,871	\$37,210,049	\$3,032,710	\$36,901,005	-2.3%	-0.8%
Ellsworth	\$766,726	\$6,756,541	\$766,089	\$6,880,192	-0.1%	1.8%
Finney	\$4,173,587	\$40,424,191	\$4,359,867	\$41,262,004	4.5%	2.1%
Ford	\$4,557,489	\$30,078,068	\$4,706,735	\$30,929,139	3.3%	2.8%
Franklin	\$3,246,577	\$25,914,782	\$3,359,713	\$26,290,683	3.5%	1.5%
Geary	\$2,633,132	\$22,268,816	\$2,762,870	\$23,062,738	4.9%	3.6%
Gove	\$425,070	\$4,506,097	\$487,413	\$4,338,463	14.7%	-3.7%
Graham	\$383,252	\$3,470,950	\$388,433	\$3,489,710	1.4%	0.5%
Grant	\$823,945	\$10,892,113	\$837,333	\$10,424,053	1.6%	-4.3%
Gray	\$1,169,420	\$9,472,132	\$1,033,338	\$9,731,674	-11.6%	2.7%
Greeley	\$401,695	\$2,309,217	\$377,397	\$2,238,710	-6.0%	-3.1%
Greenwood	\$1,033,126	\$7,196,130	\$1,031,314	\$7,197,752	-0.2%	0.0%
Hamilton	\$499,702	\$3,206,114	\$536,276	\$3,113,285	7.3%	-2.9%
Harper	\$988,688	\$7,312,781	\$954,244	\$7,570,846	-3.5%	3.5%
Harvey	\$3,798,209	\$34,500,625	\$4,132,500	\$35,562,458	8.8%	3.1%
Haskell	\$425,749	\$6,069,729	\$468,126	\$5,982,368	10.0%	-1.4%
Hodgeman	\$375,093	\$2,744,635	\$377,015	\$2,831,887	0.5%	3.2%
Jackson	\$1,566,249	\$12,688,956	\$1,626,543	\$12,943,782	3.8%	2.0%
Jefferson	\$2,501,290	\$20,286,536	\$2,604,996	\$21,118,568	4.1%	4.1%
Jewell	\$646,110	\$3,947,949	\$655,629	\$3,992,170	1.5%	1.1%
Johnson	\$85,624,715	\$852,835,812	\$90,104,125	\$896,326,571	5.2%	5.1%
Kearny	\$580,079	\$6,184,009	\$584,633	\$6,381,414	0.8%	3.2%
Kingman	\$1,271,305	\$10,192,376	\$1,258,425	\$10,077,797	-1.0%	-1.1%
Kiowa	\$399,299	\$3,753,162	\$403,841	\$3,729,835	1.1%	-0.6%
Labette	\$3,019,448	\$18,210,722	\$3,051,096	\$18,265,229	1.0%	0.3%
Lane	\$346,272	\$3,001,842	\$340,914	\$2,880,657	-1.5%	-4.0%
Leavenworth	\$8,561,425	\$75,801,044	\$9,215,703	\$78,846,879	7.6%	4.0%
Lincoln	\$479,742	\$3,065,994	\$508,966	\$2,959,277	6.1%	-3.5%

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

<u>County</u>	2014 <u>Tax</u>	2014 <u>Valuation</u>	2015 <u>Tax</u>	2015 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Linn	\$1,201,894	\$11,372,957	\$1,200,156	\$11,633,586	-0.1%	2.3%
Logan	\$440,705	\$4,270,063	\$464,735	\$4,247,799	5.5%	-0.5%
Lyon	\$3,807,887	\$28,397,990	\$3,604,476	\$29,820,708	-5.3%	5.0%
Marion	\$1,589,855	\$11,933,432	\$1,642,559	\$12,032,081	3.3%	0.8%
Marshall	\$1,468,402	\$12,506,183	\$1,498,248	\$12,604,414	2.0%	0.8%
McPherson	\$3,587,632	\$35,299,877	\$3,589,651	\$35,555,757	0.1%	0.7%
Meade	\$620,869	\$5,994,731	\$650,521	\$6,005,998	4.8%	0.2%
Miami	\$4,252,428	\$41,003,853	\$4,567,699	\$42,346,839	7.4%	3.3%
Mitchell	\$1,298,187	\$8,645,197	\$1,363,554	\$8,662,760	5.0%	0.2%
Montgomery	\$3,701,800	\$29,159,281	\$3,779,193	\$29,095,338	2.1%	-0.2%
Morris	\$759,923	\$6,085,427	\$785,555	\$6,126,946	3.4%	0.7%
Morton	\$377,332	\$4,581,884	\$400,695	\$4,328,372	6.2%	-5.5%
Nemaha	\$1,316,364	\$13,392,774	\$1,332,806	\$13,439,476	1.2%	0.3%
Neosho	\$2,496,519	\$15,447,892	\$2,553,598	\$15,836,554	2.3%	2.5%
Ness	\$555,267	\$5,239,852	\$532,993	\$5,128,734	-4.0%	-2.1%
Norton	\$801,192	\$5,577,586	\$863,127	\$5,666,650	7.7%	1.6%
Osage	\$2,099,910	\$16,236,599	\$2,221,802	\$16,615,577	5.8%	2.3%
Osborne	\$633,950	\$4,452,902	\$655,492	\$4,379,077	3.4%	-1.7%
Ottawa	\$959,605	\$6,807,168	\$988,163	\$6,700,537	3.0%	-1.6%
Pawnee	\$1,059,371	\$7,021,228	\$1,017,350	\$6,893,743	-4.0%	-1.8%
Phillips	\$1,012,335	\$6,108,377	\$922,159	\$5,960,840	-8.9%	-2.4%
Pottawatomie	\$1,899,650	\$27,000,538	\$2,029,262	\$28,303,702	6.8%	4.8%
Pratt	\$1,702,590	\$11,756,921	\$1,640,931	\$11,524,928	-3.6%	-2.0%
Rawlins	\$530,983	\$3,787,350	\$581,482	\$4,053,950	9.5%	7.0%
Reno	\$8,647,191	\$63,674,119	\$9,002,304	\$64,506,756	4.1%	1.3%
Republic	\$921,947	\$5,826,039	\$948,515	\$5,879,642	2.9%	0.9%
Rice	\$1,341,727	\$11,576,690	\$1,377,440	\$11,550,280	2.7%	-0.2%
Riley	\$5,325,118	\$50,701,891	\$5,645,894	\$51,860,476	6.0%	2.3%
Rooks	\$758,104	\$6,662,066	\$740,264	\$6,560,060	-2.4%	-1.5%
Rush	\$533,757	\$3,812,689	\$528,188	\$3,726,467	-1.0%	-2.3%
Russell	\$1,231,334	\$9,197,777	\$1,209,631	\$9,175,477	-1.8%	-0.2%
Saline	\$6,070,554	\$60,281,165	\$6,476,139	\$61,900,356	6.7%	2.7%
Scott	\$983,950	\$7,850,929	\$1,001,174	\$7,950,184	1.8%	1.3%
Sedgwick	\$56,448,993	\$549,521,933	\$58,518,853	\$567,864,902	3.7%	3.3%
Seward	\$2,441,679	\$23,245,456	\$2,583,375	\$22,693,434	5.8%	-2.4%
Shawnee	\$21,974,385	\$175,487,627	\$23,810,482	\$178,946,804	8.4%	2.0%
Sheridan	\$645,217	\$4,688,699	\$649,480	\$4,659,475	0.7%	-0.6%
Sherman	\$851,546	\$7,640,883	\$911,292	\$7,823,052	7.0%	2.4%
Smith	\$863,240	\$4,433,788	\$851,321	\$4,192,773	-1.4%	-5.4%
Stafford	\$662,415	\$5,337,453	\$658,839	\$5,290,052	-0.5%	-0.9%
Stanton	\$548,089	\$4,005,037	\$547,784	\$3,951,465	-0.1%	-1.3%
Stevens	\$700,492	\$8,798,493	\$758,933	\$8,483,492	8.3%	-3.6%
Sumner	\$3,065,937	\$24,225,174	\$3,026,870	\$24,467,466	-1.3%	1.0%
Thomas	\$1,389,996	\$11,031,190	\$1,508,918	\$10,921,922	8.6%	-1.0%
Trego	\$516,097	\$4,068,719	\$519,433	\$4,003,891	0.6%	-1.6%
Wabaunsee	\$978,530	\$7,672,156	\$981,014	\$7,616,502	0.3%	-0.7%
Wallace	\$343,660	\$2,365,176	\$319,411	\$2,344,764	-7.1%	-0.9%
Washington	\$944,057	\$6,548,865	\$966,485	\$6,654,831	2.4%	1.6%
Wichita	\$524,153	\$3,533,152	\$503,031	\$3,603,805	-4.0%	2.0%
Wilson	\$1,032,305	\$9,363,048	\$1,048,087	\$9,641,218	1.5%	3.0%
Woodson	\$549,729	\$3,706,852	\$563,079	\$3,751,728	2.4%	1.2%
Wyandotte	<u>\$18,649,655</u>	<u>\$119,834,832</u>	<u>\$20,184,175</u>	<u>\$126,395,984</u>	8.2%	5.5%
Total	\$365,140,794	\$3,234,664,928	\$381,031,506	\$3,332,038,819	4.4%	3.0%



## Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2015

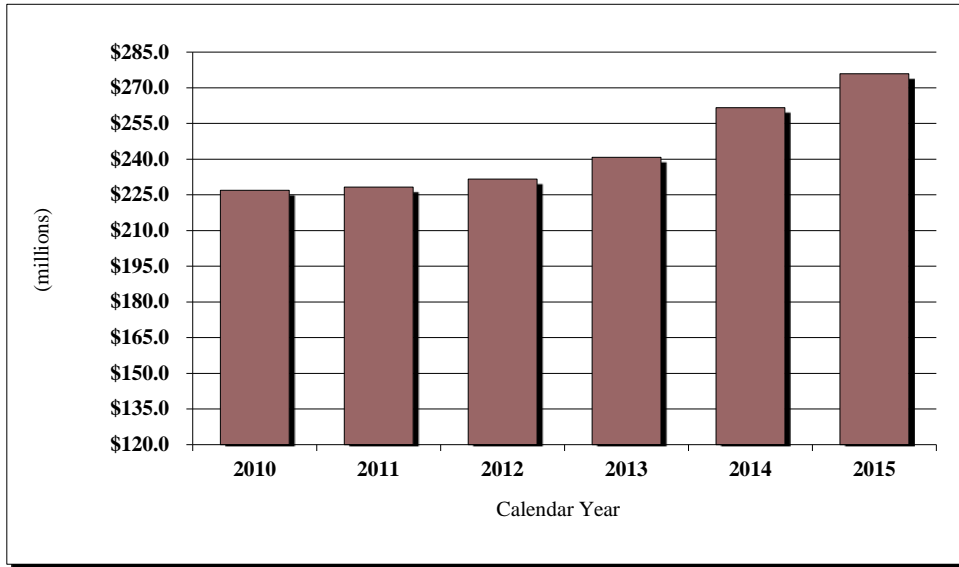
<b>Vehicle Registration Fees *</b>		<b>Vehicle Registration Fees (cont.) *</b>	
Automobiles		Urban Buses: 8-30 passengers	\$35.00
0 - 3000 lbs	\$30.00	31 - 39 passengers	\$50.00
3001 - 3999 lbs	\$30.00	over 39 passengers	\$80.00
4000 - 4500 lbs	\$30.00	Transit Authorities	\$2.00
over 4500 lbs	\$40.00	Trailers:	
County Registrations		8M	\$35.00
Regular Truck - gross weight to:		12M	\$45.00
12M	\$40.00	Over 12 M	\$55.00
16M	\$202.00	Drive-Away, first	\$64.00
20M	\$232.00	Drive-Away, others	\$38.00
24M	\$297.00	Antique, Regular	\$40.00
26M	\$412.00	Antique, Personalized	\$40.00
30M	\$412.00	Amateur Radio	\$1.00 + standard fee
36M	\$475.00	Special Interest	\$26.00
42M	\$575.00	National Guard	standard fee
48M	\$705.00	Pearl Harbor Survivor	standard fee
54M	\$905.00	Disabled	standard fee
60M	\$1,145.00	Purple Heart	standard fee
66M	\$1,345.00	Veteran	standard fee
74M	\$1,670.00	Educational Institution	varies
80M	\$1,870.00	Disabled Veteran, Ex-POW	free
85M	\$2,070.00	Medal of Honor	free
Local, 6000 Mile & Custom Harvest Trucks to:		Firefighter	standard fee
16M	\$162.00	Veterans	standard fee
20M	\$202.00	Emergency Medical Services	standard fee
24M	\$232.00	Breast Cancer Research and Outreach	standard fee
26M	\$277.00	Support Kansas Arts	standard fee
30M	\$277.00	Boy Scouts of America	standard fee
36M	\$315.00	Vietnam Veteran	standard fee
42M	\$345.00	Pet Friendly	standard fee
48M	\$415.00	Motorcycles	\$16.00
54M	\$515.00	Motor Bikes	\$11.00
60M	\$615.00	Dealer, full-privilege	\$350.00
66M	\$715.00	Dealer, regular, first	\$275.00
74M	\$895.00	Dealer, regular, others	\$25.00
80M	\$1,025.00	Personalized (one-time)	\$40.00
85M	\$1,145.00	<b>Interstate</b>	
Farm Truck - gross weight to:		72 Hour	\$26.00
16M	\$57.00	30 Day	varies by weight
20M	\$142.00	Apportioned & Qtrr	varies by weight
24M	\$152.00	Job Hunter's Permit	\$26.00
26M	\$172.00	Modified Cab Card	\$1.00
36M	\$172.00	Replacement Cab Card	\$3.00
54M	\$173.00	<b>Driver License Fees</b>	
60M	\$325.00	Class A/B	\$32.00
66M	\$505.00	Class C	\$26.00
85M	\$745.00	Class M	\$20.50
County Qtrr Pay	1/4 of annual fee	CDL Class A, B or C	\$26.00
County 72 Hour	\$26.00	CDL Endorsements/each	\$10.00
County 30 Day	varies by weight	Hazardous Material Endorsement Fee	\$95.00
		CDL Instruction Permit	\$9.00
		Instructional Permit	\$6.00
		Farm Permit	\$12.00
		Exam	\$3.00
		Re-Exam on original application	\$1.50
		DUI Exam	\$25.00
		Duplicate	\$12.00
		Identification Card	\$22.00
		Senior (age 65 and over)/ Handicapped ID Card	\$18.00
		Penalty	\$1.00
		Photo	\$8.00
		Concealed Carry	\$15.00

\* For all county-registered vehicles add \$5.00 county fee; and for new plates add a 50¢ reflector fee.

Effective 1/1/1993, the gross weight category of 24-30M is split into 24-26M and 26-30M. The registration fees for 24-26M & 26-30M are the same as the current 30M (92 Sess Ch 101 §1 & 2).

## Total Vehicle Revenue Collections by Calendar Year

The Division of Vehicles is responsible for the collection of motor vehicle fees, including: titles, registration, motor carrier inspection (with the Kansas Highway Patrol), International Registration Plan, driver license, and dealer licensing. Registration is by calendar year.



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2010	\$226,852,149	4.3%
2011	\$228,219,694	0.6%
2012	\$231,632,618	1.5%
2013	\$240,780,737	3.9%
2014	\$261,688,438	8.7%
2015	\$275,889,488	5.4%

## Vehicle Revenue Collections Calendar Year 2015

### Vehicle Revenue Collections by Source by Calendar Year

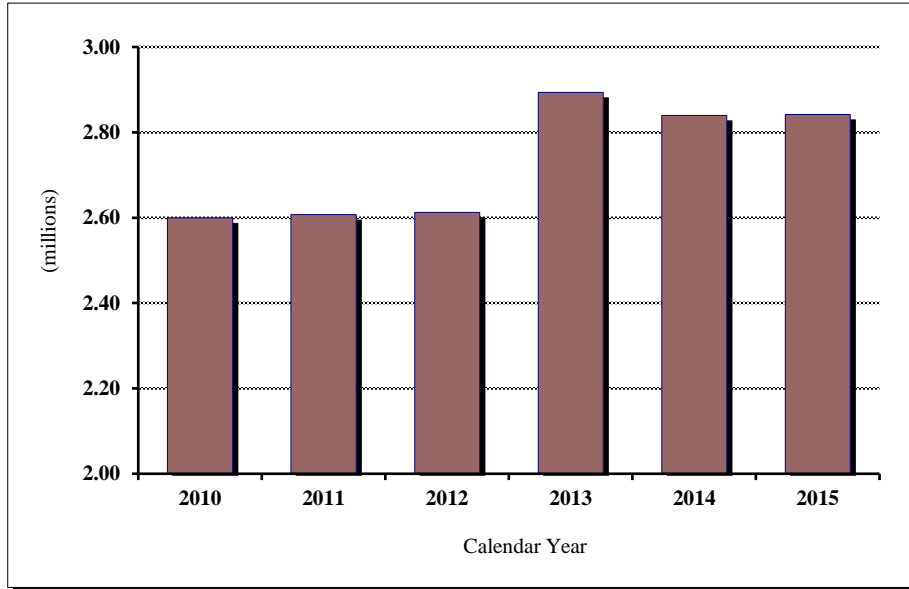
<u>Source</u>	<u>CY 2015 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$177,933,750	64.5%
Interstate Apportioned	\$80,350,057	29.1%
Driver License	\$16,952,179	6.1%
Motor Carrier Inspection	\$646,224	0.2%
Dealer Fines	<u>\$7,278</u>	-
Total	\$275,889,488	100.0%

### Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2015 Collection</u>	<u>Percent Total</u>
State Highway	\$218,435,237	79.2%
County Funds	\$22,796,153	8.3%
Driver Safety	\$2,025,595	0.7%
Refunds	\$194,353	0.1%
Motorcycle Safety	\$68,045	0.02%
Other	\$32,370,105	11.73%
Total	\$275,889,488	100.0%

## Motor Vehicle Registrations by Calendar Year

Registration is made at the county level and reported to the Division of Vehicles.



<u>Calendar Year</u>	<u>Number Vehicle Registrations</u>	<u>Percent Change</u>
2010	2,599,568	0.5%
2011	2,606,858	0.3%
2012	2,612,541	0.2%
2013	2,893,357	10.7%
2014	2,839,498	-1.9%
2015	2,842,005	0.1%

*Beginning with Calendar Year 2013, the motor vehicle registration report has been updated to capture all processed motor vehicle registrations and renewals in the same year.*

## Motor Vehicle Registrations by Type, Calendar Years 2014 and 2015

### Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2014</u>	Calendar Year <u>2015</u>	Percent Change
Automobiles	1,754,948	1,768,794	0.8%
Trucks	804,268	795,177	-1.1%
Trailers	162,582	161,020	-1.0%
Motorcycles	102,326	101,875	-0.4%
Motorized Bicycles	7,552	7,110	-5.9%
RV1	<u>7,822</u>	<u>8,029</u>	2.6%
Total	2,839,498	2,842,005	0.1%

### Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2014</u>	Percent Total <u>2015</u>
Automobiles	61.80%	62.24%
Trucks	28.32%	27.98%
Trailers	5.73%	5.67%
Motorcycles	3.60%	3.58%
Motorized Bicycles	0.27%	0.25%
RV1	0.28%	0.28%
Total	100.00%	100.00%

*Notes:*

- 1) RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995.  
 2) Special Registrations are now included with automobiles, trucks and motorcycles rather than being broken out separately.

## Motor Vehicle Registrations by County, Calendar Year 2015

<u>County</u>	<u>Auto</u>	<u>Truck &amp; Bus</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV</u>	<u>Total</u>
Allen	7,175	5,425	1,013	592	51	30	12,448
Anderson	4,724	3,815	976	306	27	45	8,661
Atchison	9,197	6,043	1,635	545	30	17	15,543
Barber	2,626	3,037	718	226	17	6	5,753
Barton	15,251	11,013	2,424	1,060	75	135	25,882
Bourbon	7,587	5,528	1,078	553	40	20	12,773
Brown	5,724	4,366	1,316	532	22	35	10,594
Butler	36,209	23,698	4,599	2,980	167	326	55,302
Chase	1,589	1,645	430	111	1	6	3,236
Chautauqua	1,443	2,481	389	125	1	8	3,838
Cherokee	9,925	8,853	1,131	753	21	18	18,389
Cheyenne	1,796	1,966	870	185	1	16	4,140
Clark	1,140	1,198	319	77	3	13	2,453
Clay	5,030	3,963	1,005	441	29	47	9,067
Cloud	5,201	4,230	1,156	423	49	41	9,544
Coffey	5,615	4,538	1,286	463	31	71	10,329
Comanche	973	1,311	342	88	0	4	2,396
Cowley	18,453	12,923	2,622	1,320	113	182	30,355
Crawford	20,069	11,303	1,667	1,385	106	56	30,325
Decatur	1,908	2,262	780	161	17	34	4,659
Dickinson	11,413	8,091	2,018	1,003	73	107	19,938
Doniphan	4,362	3,904	1,024	360	10	21	8,550
Douglas	67,408	16,894	3,232	2,849	311	245	79,958
Edwards	1,860	2,035	505	124	14	18	3,889
Elk	1,425	1,926	394	66	6	12	3,426
Ellis	16,037	9,807	2,833	1,365	174	91	26,408
Ellsworth	3,401	3,068	929	264	60	37	6,870
Finney	20,762	11,064	2,000	1,110	60	67	31,536
Ford	17,419	9,824	1,583	961	50	63	25,916
Franklin	15,441	9,572	2,276	1,204	73	97	24,878
Geary	24,466	8,202	1,378	1,791	62	58	30,660
Gove	1,720	2,308	646	150	10	29	4,569
Graham	1,464	1,910	629	125	20	27	3,680
Grant	4,098	3,583	962	339	24	28	7,707
Gray	3,076	3,834	1,136	330	13	36	7,365
Greeley	787	1,138	291	58	3	12	2,093
Greenwood	3,711	3,975	895	240	26	14	7,605
Hamilton	1,431	1,508	528	120	5	11	3,239
Harper	3,050	3,475	811	283	23	9	6,686
Harvey	21,527	9,866	2,137	1,525	194	64	30,899
Haskell	2,380	2,473	487	145	9	19	6,526
Hodgeman	1,083	1,768	506	91	4	10	3,083
Jackson	7,742	6,173	1,745	614	17	50	13,858
Jefferson	12,210	7,859	2,241	1,033	22	109	20,392
Jewell	2,016	2,565	1,289	192	20	23	5,415
Johnson	417,101	78,227	11,473	15,604	588	850	462,333
Kearny	2,334	2,281	869	143	5	13	5,053
Kingman	4,753	4,394	1,115	347	17	48	9,079
Kiowa	1,357	1,573	433	89	11	8	3,192
Labette	11,482	8,080	973	691	44	46	19,769
Lane	1,082	1,468	402	88	12	8	2,901
Leavenworth	45,431	18,869	4,427	3,482	56	255	63,397
Lincoln	1,911	2,021	584	148	19	15	4,308
Linn	6,152	5,033	1,446	574	18	51	11,605
Logan	1,734	1,890	495	152	21	21	3,951
Lyon	17,135	10,311	1,752	974	122	89	26,644
Marion	7,469	5,513	1,573	520	89	50	13,381
Marshall	6,247	5,639	1,522	488	34	13	11,947
McPherson	18,284	11,179	3,113	1,590	197	136	29,972

## Motor Vehicle Registrations by County, Calendar Year 2015

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
Meade	2,414	2,467	799	208	21	18	5,234
Miami	21,767	11,878	3,740	1,638	49	162	33,985
Mitchell	3,931	4,003	1,056	310	31	45	7,949
Montgomery	17,363	11,206	1,438	1,246	87	28	26,983
Morris	3,306	3,193	887	191	36	27	6,533
Morton	1,663	1,782	356	120	10	11	3,465
Nemaha	6,390	5,116	1,524	541	40	17	11,855
Neosho	8,568	6,572	1,021	752	65	39	14,616
Ness	1,869	2,700	808	163	14	27	4,999
Norton	3,095	3,145	1,038	341	42	31	6,831
Osage	10,327	6,912	1,928	746	47	74	16,752
Osborne	2,322	2,682	877	205	13	30	5,295
Ottawa	3,749	3,285	953	352	31	23	7,590
Pawnee	3,469	2,783	617	250	21	19	6,122
Phillips	3,380	3,396	1,530	303	30	29	7,774
Pottawatomie	14,418	8,619	2,319	989	43	116	23,630
Pratt	5,144	4,121	931	412	28	34	9,192
Rawlins	1,464	2,319	759	117	15	9	4,295
Reno	37,010	19,689	3,789	3,231	232	253	55,031
Republic	2,921	3,301	1,007	213	25	24	6,702
Rice	5,551	4,338	1,044	390	37	49	9,900
Riley	31,097	10,129	1,806	1,899	182	146	39,284
Rooks	3,232	3,140	924	290	17	37	6,792
Rush	2,098	2,043	566	152	42	19	4,195
Russell	4,158	3,633	1,070	323	40	42	8,054
Saline	34,128	15,591	3,307	2,514	339	229	48,208
Scott	2,983	2,918	782	356	24	40	6,119
Sedgwick	311,062	107,228	12,176	15,548	1,427	1,391	386,755
Seward	11,740	6,807	1,075	490	51	21	17,391
Shawnee	110,484	36,198	6,224	5,980	258	488	137,957
Sheridan	1,667	2,162	698	143	29	22	4,271
Sherman	3,074	3,634	1,057	324	58	37	6,870
Smith	2,230	2,678	1,218	179	41	18	5,609
Stafford	2,380	2,937	839	175	10	14	5,696
Stanton	1,138	1,480	506	113	1	16	2,910
Stevens	3,302	3,057	830	244	15	28	6,449
Sumner	13,791	9,776	2,234	1,048	80	79	23,719
Thomas	4,484	4,220	1,232	434	43	62	9,364
Trego	1,971	2,130	784	183	34	38	4,380
Wabaunsee	4,464	3,477	947	288	8	42	7,969
Wallace	889	1,624	440	66	2	12	2,760
Washington	3,597	3,507	1,155	224	8	13	7,695
Wichita	1,203	1,798	416	130	7	6	3,365
Wilson	5,113	4,688	828	352	70	36	9,716
Woodson	1,762	2,023	461	98	8	13	3,908
Wyandotte	92,230	31,894	2,616	4,046	82	145	110,328
Total	1,768,794	795,177	161,020	101,875	7,110	8,029	2,842,005

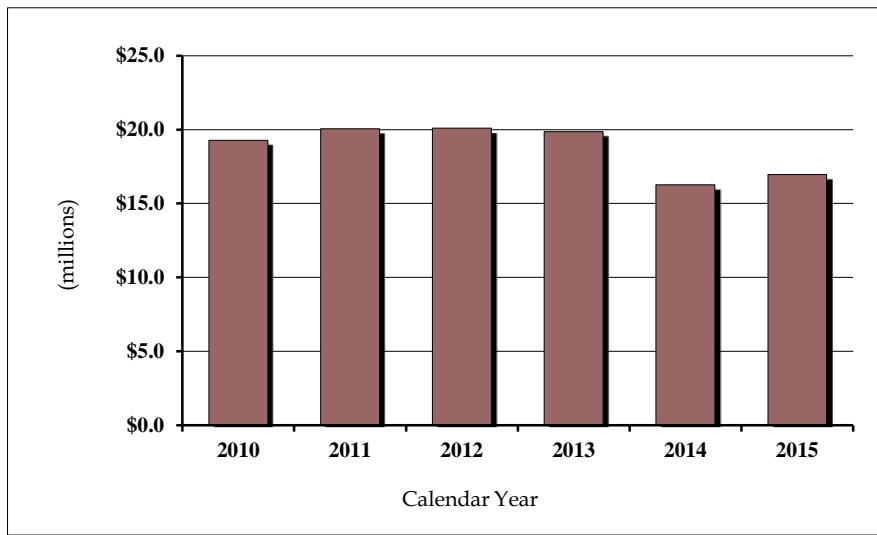
Note: Numbers of registrations come from the Motor Vehicle System (for non-commercial vehicles)

Special plate registrations are included in the appropriate vehicle category.

The above figures reflect registrations sold in the counties and reported to the Department of Revenue, Division of Vehicles, and should not be construed to be an exact number on the highways of the state.

## Driver License Fee Collections by Calendar Year

Driver licenses are issued by the Division of Vehicles for the operation of motor vehicles. The Division also issues Identification Cards. During the 1997 Legislative Session, House Bill 2073 was enacted. The bill extended the license renewal cycle from four to six years for licensed drivers between the ages of 21 and 65. All fees increased to the six-year rate at the previous cost per year.



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2010	\$19,272,148	30.0%
2011	\$20,062,269	4.1%
2012	\$20,098,186	0.2%
2013	\$19,856,697	-1.2%
2014	\$16,268,712	-18.1%
2015	\$16,952,179	4.2%



## Driver Licenses by Age and License Class, Calendar Year 2015

### Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2015</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	28,114	1.4%
16 - 24	290,218	14.3%
25 - 49	813,927	40.1%
50 - 64	524,817	25.9%
65 and over	<u>371,584</u>	18.3%
Total by Age	2,028,660	100.0%

### Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2015</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	131,522	6.5%
Class A & B	17,930	0.9%
Class C	1,704,464	84.0%
Class M	<u>174,744</u>	8.6%
Total	2,028,660	100.0%

\* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

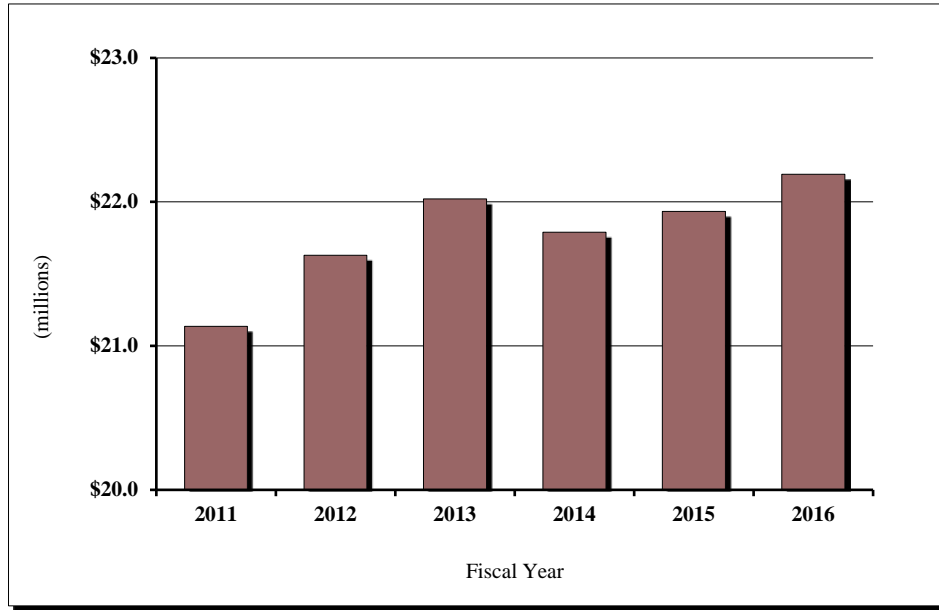
Class C: regular automobile

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

## Gallonge Tax Receipts by Components and Fiscal Year

### Gross Gallonge Tax by Components

	Fiscal Year <u>2015</u>	Fiscal Year <u>2016</u>	Percent <u>Change</u>
Alcohol and Spirits	\$10,498,056	\$10,693,356	1.9%
Fortified and Light Wine	\$1,721,203	\$1,763,212	2.4%
Strong Beer	\$8,149,227	\$8,326,418	2.2%
Cereal Malt Beverage	<u>\$1,566,164</u>	<u>\$1,409,987</u>	-10.0%
Total	\$21,934,650	\$22,192,973	1.2%

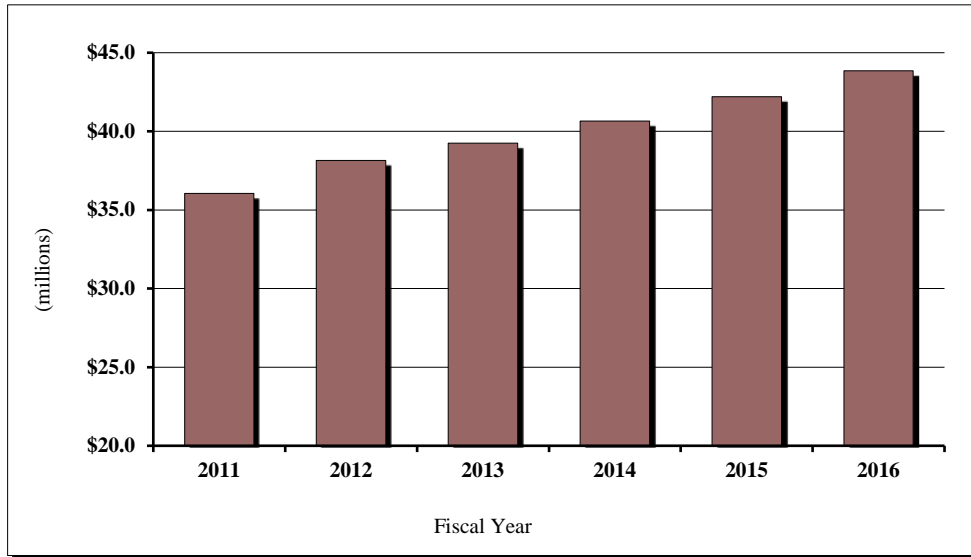


### Total Gallonge Tax by Fiscal Year

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2011	\$21,135,864	1.3%
2012	\$21,628,333	2.3%
2013	\$22,021,765	1.8%
2014	\$21,789,018	-1.1%
2015	\$21,934,650	0.7%
2016	\$22,192,973	1.2%

## Liquor Excise Tax Gross Receipts

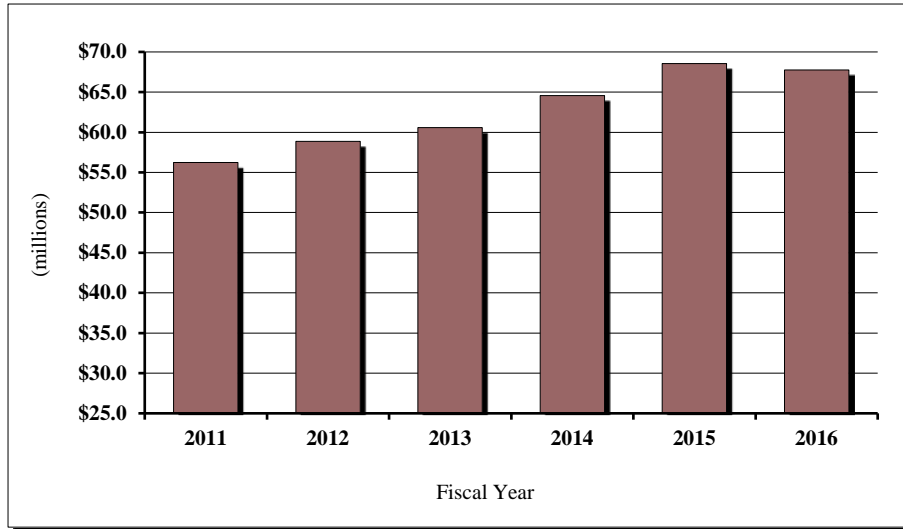
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from which collected, 25% is credited to the State General Fund and 5% to the Community Alcoholism and Intoxication Programs Fund. This tax is collected by the Division of Tax Operations rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$36,050,400	0.8%
2012	\$38,158,615	5.8%
2013	\$39,258,226	2.9%
2014	\$40,661,294	3.6%
2015	\$42,196,378	3.8%
2016	\$43,842,818	3.9%

## Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is imposed upon the gross receipts from the sale of liquor to consumers by retailers, microbreweries, and farm wineries. Also on the gross receipts from the sale of liquor and cereal malt beverage to clubs, drinking establishments, and caterers by distributors. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$56,224,767	2.5%
2012	\$58,878,961	4.7%
2013	\$60,561,426	2.9%
2014	\$64,564,302	6.6%
2015	\$68,556,891	6.2%
2016	\$67,762,160	-1.2%

## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2016 Total Liquor Taxes and Fees

	Fiscal Year <u>2016</u>	Percent <u>Total</u>
Gallonage Tax	\$22,192,973	16.0%
Liquor Excise Tax	\$43,842,818	31.5%
Liquor Enforcement Tax	\$67,762,160	48.8%
Fees and Fines	<u>\$5,190,376</u>	<u>3.7%</u>
Total	\$138,988,327	100.0%

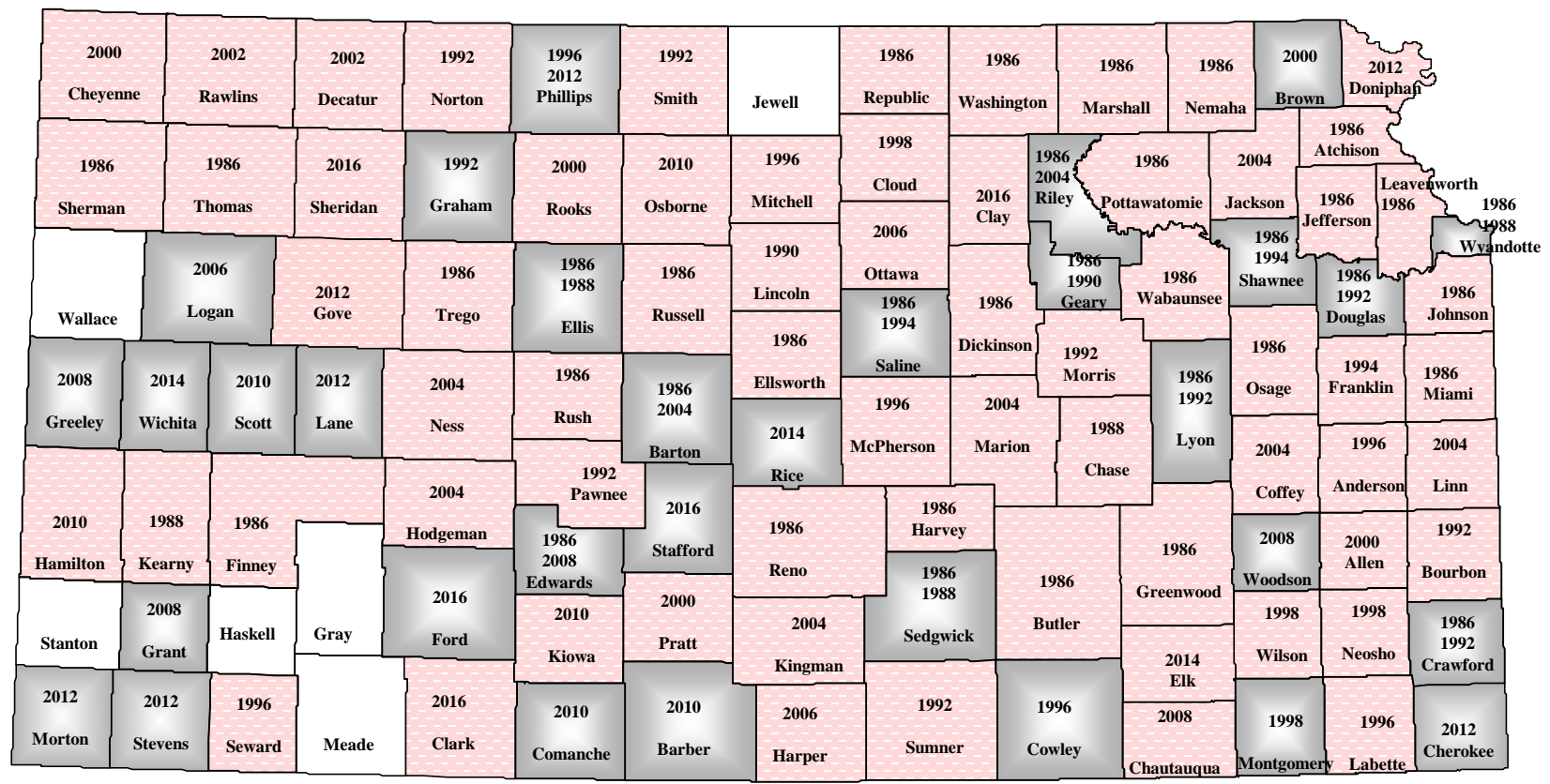
### Alcoholic Beverage Licenses Issued

License Type	Count
Caterer	49
Class A Club - Social (500 members or less)	38
Class A Club - Social (Over 500 members)	17
Class A Club (Fraternal/Veterans)	187
Class B Club	75
Distributor - Beer	35
Distributor - Spirits	31
Distributor - Wine	38
Drinking Establishment	1,857
Drinking Establishment/Caterer	141
Farm Winery	39
Farm Winery Outlet	10
Farmers' Market Sales Permit	8
Hotel Drinking Establishment	48
Hotel Drinking Establishment and Caterer	19
Manufacturer's License	4
Microbrewery License	37
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	8
Non-Beverage Permit	20
Non-Beverage User License	14
Packaging and Warehousing Facility Permit	1
Public Venue License	5
Retailer's License	761
Special Order Shipping License	590
Supplier Permit	1,024
Temporary Permit - On Premise	341
<b>Total</b>	<b>5,398</b>

# Kansas Liquor-by-the-Drink November 2016

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

- No liquor-by-the-drink
- Liquor-by-the-drink allowed with 30% food requirement
- Liquor-by-the-drink allowed with no food requirement



## **BIOSCIENCE INITIATIVE**

The 2004 Kansas Legislature created the Kansas Economic Growth Act to foster the growth of bioscience businesses in Kansas, to make Kansas a national leader in bioscience, and to make Kansas a desirable location for bioscience entities to locate and grow.

Bioscience is defined in K.S.A. 74-99b33(c) as, “the use of compositions, methods and organisms in cellular and molecular research, development and manufacturing processes for such diverse areas as pharmaceuticals, medical therapeutics, medical diagnostics, medical devices, medical instruments, biochemistry, microbiology, veterinary medicine, plant biology, agriculture, industrial, environmental, and homeland security applications of bioscience and future developments in the biosciences. Bioscience includes biotechnology and life sciences.”

Biotechnology means those fields focusing on technological developments in such areas as molecular biology, genetic engineering, genomics, proteomics, physiomics, nanotechnology, biodefense, biocomputing and bioinformatics and future developments associated with biotechnology. (K.S.A. 74-99b33(h))

Life sciences means without limitation, the areas of medical sciences, pharmaceutical sciences, biological sciences, zoology, botany, horticulture, ecology, toxicology, organic chemistry, physical chemistry and physiology and any future advances associated with the life sciences. (K.S.A. 74-99b33(k))

This bioscience initiative is funded by 95% of the current year Kansas withholding taxes in excess of 95% of the base year taxation (2003) from all bioscience companies and employees employed by state universities associated with bioscience research.

### **Kansas Bioscience Companies**

The Emerging Industry Investment Act (K.S.A. 74-99b33(d)) has defined bioscience company as follows: “a corporation, limited liability company, S corporation, partnership, registered limited liability partnership, foundation, association, nonprofit entity, sole proprietorship, business trust, person, group or other entity that is engaged in the business of bioscience in the state and has business operations in the state, including, without limitation, research, development, sales, services, distribution or production directed towards developing or providing bioscience products or processes for specific commercial or public purposes but shall not include entities engaged in the distribution or retail sale of pharmaceuticals or other bioscience products. The authority and the secretary of revenue shall jointly determine whether an entity qualifies as a “bioscience company” based on verifiable evidence. One of the factors that shall be considered is whether a company has been identified by the department of labor by one of the following NAICS codes: 325411, 325412, 325413, 325414, 325193, 325199, 325311, 325320, 334516, 339111, 339112, 339113, 334510, 334517, 339115, 621511, 621512, 541710, 541380, 541940 and 622110. Such company shall be presumed to be a bioscience company unless the authority and the secretary of revenue agree, based on verifiable evidence, that the company is not engaged in the business of bioscience in the state. A company identified by another NAICS code may be determined to be a bioscience company by the authority and the secretary of revenue based on verifiable evidence that the company is engaged in the business of bioscience in the state.”

### **Kansas State Universities**

The Emerging Industry Investment Act (K.S.A. 74-99b33(o)) has defined state universities as, “state educational institutions as defined in K.S.A. 76-711, and amendments thereto, and the municipal university as defined in K.S.A. 74-3201b, and amendments thereto.”

State educational institution means the university of Kansas, Kansas state university of agriculture and applied science, Wichita state university, Emporia state university, Pittsburg state university, and Fort Hays state university.” (K.S.A. 76-711(a))

Municipal university means Washburn university of Topeka or any other municipal university established under the law of this state. (K.S.A. 74-3201b(c))

The Kansas Department of Revenue and the Kansas Bioscience Authority have worked closely to determine the Kansas bioscience companies. Should a company be registered with the Kansas Department of Revenue with one of the appropriate NAICS codes as provided in K.S.A. 74-99b33(d), such company shall be presumed to be a “bioscience company”, and all Kansas withholding for employees employed by this bioscience company shall be included as bioscience data. It is assumed that the company has reported the NAICS to KDOR as is on file with the Department of Labor.

A company identified by another NAICS code may be determined to be a “bioscience company” by the Kansas Bioscience Authority and the Secretary of Revenue based on verifiable evidence that the company is engaged in the business of bioscience in the state. These companies have been identified under the “other” category.

K.S.A. 74-99b34 allows the state treasurer to make estimated payments to the Kansas Bioscience Authority. The Department of Revenue computes the quarterly estimated payments based on withholding deposit reports submitted to the Department by bioscience companies within a quarterly period. Withholding from the Kansas state universities is computed on an annual basis. Reconciliations are prepared periodically.

In 2016 the Kansas Legislature passed House Bill No. 2632 which authorizes the State Finance Council to oversee the sale of the Kansas Bioscience Authority or substantially all of its assets.



## Bioscience Distributions

<b>Calendar Year 2004 compared to Base Year of 2003</b>		<b>Distribution</b>	<b>Date of Distribution</b>
Bioscience Companies (2004-2003)		\$5,367,713.67	7/1/2005
Reconciliation Bioscience Companies		\$114,976.62	11/6/2006
Reconciliation Bioscience Companies		\$982,772.54	2/5/2010
State Universities		\$625,004.71	7/1/2005
*Reconciliation State Universities		\$10,036.18	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$10,036.18 for state universities.		\$10,036.18	
<b>Calendar Year 2004</b>		<b>\$7,090,467.54</b>	
<b>Calendar Year 2005 compared to Base Year of 2003</b>			
Bioscience Companies (Jan-Jun)		\$3,297,482.97	1/27/2006
Bioscience Companies (Jul-Dec)		\$7,099,067.28	4/5/2006
Reconciliation Bioscience Companies		\$1,576,647.80	11/6/2006
Reconciliation Bioscience Companies		\$1,220,100.66	2/5/2010
State Universities		\$886,784.88	8/2/2006
*Reconciliation State Universities		\$24,336.12	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$24,336.12 for state universities.		\$24,336.12	
<b>Calendar Year 2005</b>		<b>\$14,080,083.59</b>	
<b>Calendar Year 2006 compared to Base Year of 2003</b>			
Bioscience Companies (Jan-Mar)		\$3,584,708.68	5/15/2006
Bioscience Companies (Apr-Jun)		\$3,860,852.87	8/2/2006
Bioscience Companies (Jul-Sep)		\$4,556,097.14	11/6/2006
Bioscience Companies (Oct-Dec)		\$5,658,229.96	2/6/2007
Reconciliation Bioscience Companies		\$1,785,439.73	2/7/2008
Reconciliation Bioscience Companies		\$2,222,777.45	2/5/2010
State Universities		\$1,471,486.09	5/7/2007
*Reconciliation State Universities		\$36,753.33	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$36,753.33 for state universities.		\$36,753.33	
<b>Calendar Year 2006</b>		<b>\$23,139,591.92</b>	

## Bioscience Distributions

<b>Calendar Year 2007 compared to Base Year of 2003</b>					
Bioscience Companies (Jan-Mar)				\$6,389,896.69	5/7/2007
Bioscience Companies (Apr-Jun)				\$6,355,061.73	8/7/2007
Bioscience Companies (Jul-Sep)				\$7,166,172.47	11/7/2007
Bioscience Companies (Oct-Dec)				\$9,553,995.75	2/7/2008
Reconciliation Bioscience Companies				\$3,538,899.36	2/5/2010
State Universities				\$2,130,213.45	5/7/2008
*Reconciliation State Universities				-\$6,237.91	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$-6,237.91 for state universities.				-\$6,237.91	
<b>Calendar Year 2007</b>				<b>\$35,134,239.45</b>	
<b>Calendar Year 2008 compared to Base Year of 2003</b>					
Bioscience Companies (Jan-Mar)				\$8,900,794.46	5/7/2008
Bioscience Companies (Apr-Jun)				\$8,870,561.28	8/7/2008
Bioscience Companies (Jul-Sep)				\$9,520,781.72	11/4/2008
Bioscience Companies (Oct-Dec)				\$12,157,789.54	2/6/2009
Reconciliation Bioscience Companies				\$4,719,839.71	11/8/2010
State Universities				\$2,323,608.06	5/7/2009
*Reconciliation State Universities				\$507,966.57	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$507,966.57 for state universities.				\$507,966.57	
<b>Calendar Year 2008</b>				<b>\$46,493,374.77</b>	
<b>Calendar Year 2009 compared to Base Year of 2003</b>					
*Bioscience Companies (Jan-Mar)				\$8,686,115.88	5/7/2009
Bioscience Companies (Apr-Jun)				\$8,655,796.80	8/11/2009
Bioscience Companies (Jul-Sep)				\$8,589,498.34	11/6/2009
*Bioscience Companies (Oct-Dec)				\$11,771,741.40	2/5/2010
*Reconciliation Bioscience Companies				\$14,832,216.49	11/7/2011
*State Universities				\$3,250,430.82	5/10/2010
*Reconciliation State Universities				-\$211,512.00	5/25/2011
*Distribution for 05/07/09 was reduced to meet FY 09 transfer limitation of \$35M. Total distribution for 05/07/09, \$11,009,723.94 was reduced by \$6,558,856.48, with actual distribution of \$4,450,867.46. Reduction includes \$6,558,856.48 for bioscience companies.				\$6,558,856.48	

## Bioscience Distributions

*Distribution for 02/05/2010 was reduced to meet FY 10 transfer limitation of \$35M. Total distribution for 02/05/2010, \$19,736,291.41 was reduced by \$1,981,586.55 with actual distribution of \$17,754,704.86. Reduction includes \$1,981,586.55 for bioscience companies.		\$1,981,586.55	
*Distribution for 05/10/2010 was reduced to meet FY 10 transfer limitation of \$35M. Total distribution for 05/10/2010, \$12,297,951.07 was reduced by \$12,297,951.07 with actual distribution of \$0. Reduction includes \$3,250,430.82 for state universities.		\$3,250,430.82	
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$-211,512.00 for state universities.		-\$211,512.00	
*Distribution for 11/7/2011 was reduced due to 2011 Senate Substitute for House Bill 2014, Section 191 to meet the FY 12 transfer limitation of \$35M which shall take into consideration the \$1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Distribution for 11/7/2011 included the third quarter for 2011, \$14,182,971.55 and the reconciliation for 2009, \$14,832,216.49.		\$14,832,216.49	
*2012 House Substitute for Senate Bill 294, Section 156(i) passed in May 2012 limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to \$12,322,186 (which includes the \$1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University) for the fiscal year ending June 30, 2012. Therefore this distribution was not made.			
<b>Calendar Year 2009</b>		<b>\$29,162,709.39</b>	
<b>Calendar Year 2010 compared to Base Year of 2003</b>			
*Bioscience Companies (Jan-Mar)		\$9,047,520.25	5/10/2010
Bioscience Companies (Apr-Jun)		\$9,729,682.53	8/9/2010
Bioscience Companies (Jul-Sep)		\$10,243,231.47	11/8/2010
*Bioscience Companies (Oct-Dec)		\$13,793,102.23	2/7/2011
*Reconciliation Bioscience Companies		\$14,696,398.10	11/13/2012
*State Universities		\$3,029,591.43	5/25/2011
*Distribution for 05/10/2010 was reduced to meet FY 10 transfer limitation of \$35M. Total distribution for 05/10/2010, \$12,297,951.07 was reduced by \$12,297,951.07 with actual distribution of \$0. Reduction includes \$9,047,520.25 for bioscience companies.		\$9,047,520.25	

## Bioscience Distributions

*Distribution for 02/07/11 was reduced to meet FY 11 transfer limitation of \$35M. Total distribution for 02/07/11, \$13,793,102.23 was reduced by \$3,485,855.94, with actual distribution of \$10,307,246.29.					
					\$3,485,855.94
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$3,029,591.43 for state universities.					
					\$3,029,591.43
*Distribution for 11/13/12 was reduced due to 2012 House Substitute for Senate Bill 294 (section 191) transfer to meet FY 13 limitation of \$35M which shall take into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 11/13/12, \$29,457,505.54 was reduced by \$6,744,772.26, with actual distribution of \$22,712,733.28.					
*Distribution for 11/13/12 was not made due to 2013 Senate Bill 171, Section 268 which provides that the amount distributed for FY 13 shall not exceed \$12,287,267. Therefore the first distribution in FY 2013 was the only one made.					
					\$14,696,398.10
<b>Calendar Year 2010</b>					<b>\$30,280,160.29</b>
<b>Calendar Year 2011 compared to Base Year of 2003</b>					
*Bioscience Companies (Jan-Mar)					\$11,007,856.40
*Bioscience Companies (Apr-Jun)					5/25/2011
*Bioscience Companies (Jul-Sep)					\$12,322,185.51
*Bioscience Companies (Oct-Dec)					8/12/2011
*Reconciliation Bioscience Companies					\$14,182,971.55
*State Universities					11/7/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$11,007,856.40 for state universities.					\$12,917,909.99
					2/7/2012
*Distribution for 08/12/11 was reduced due to 2011 House Bill 1014 (section 191) instructing for FY 2012, the first \$1,000,000 shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 08/12/11, \$12,322,185.51 was reduced by \$1,000,000, with actual distribution of \$11,322,185.51.					\$15,443,702.92
					11/6/2013
					\$3,357,741.68
					5/7/2012
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$11,007,856.40 for state universities.					
					\$11,007,856.40
*Distribution for 08/12/11 was reduced due to 2011 House Bill 1014 (section 191) instructing for FY 2012, the first \$1,000,000 shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 08/12/11, \$12,322,185.51 was reduced by \$1,000,000, with actual distribution of \$11,322,185.51.					
					\$1,000,000.00

## Bioscience Distributions

*Distribution for 11/7/11 was reduced due to 2011 House Bill 2014 (section 191) to meet FY 12 transfer limitation of \$35M which shall take into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 11/7/11, \$29,015,188.04 was reduced by \$6,337,373.55, with actual distribution of \$22,677,814.49. Reduction includes \$6,337.373.55 for bioscience companies.					\$6,337,373.55
*2012 House Substitute for Senate Bill 294, Section 156(i) passed in May 2012 limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to \$12,322,186 (which includes the \$1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University) for the fiscal year ending June 30, 2012. Therefore this distribution was not made.					\$7,845,598.00
*Distribution for 2/7/12 was reduced due to 2011 House Bill 2014 (section 191) to meet FY 12 transfer limitation of \$35M which shall take into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 2/7/12, \$12,917,909.99 was reduced by \$12,917,909.99, with actual distribution of \$0. Reduction includes \$12,917,909.99 for bioscience companies.					\$12,917,909.99
*2012 House Substitute for Senate Bill 294, Section 156(i) passed in May 2012 limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to \$12,322,186 (which includes the \$1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University) for the fiscal year ending June 30, 2012.					
*Distribution for 05/07/2012 was reduced due to 2011 House Bill 2014 (section 191) to meet FY 12 transfer limitation of \$35M which shall take into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University. Total distribution for 05/07/2012, \$18,506,644.10 was reduced by \$18,506,644.10, with actual distribution of \$0. Reduction includes \$3,357,741.68 for state universities.					\$3,357,741.68
*2012 House Substitute for Senate Bill 294, Section 156(i) passed in May 2012 limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to \$12,322,186 (which includes the \$1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-					

## Bioscience Distributions

Wichita State University) for the fiscal year ending June 30, 2012.					
*Distribution for 11/6/13 was reduced due to 2013 Senate Bill 171 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$10M for the fiscal year ending June 30, 2014 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 11/6/13, \$23,947,780.99 was reduced by \$20,713,964.44, with actual distribution of \$3,233,816.55.					
Reduction includes \$12,209,886.37 for the 2011 reconciliation and \$8,504,078.07 for bioscience companies.				\$12,209,886.37	
<b>Calendar Year 2011</b>				<b>\$14,556,002.06</b>	
<b>Calendar Year 2012 compared to Base Year of 2003</b>					
*Bioscience Companies (Jan-Mar)				\$15,148,902.42	5/7/2012
*Bioscience Companies (Apr-Jun)				\$12,287,266.72	8/8/2012
*Bioscience Companies (Jul-Sep)				\$14,761,107.44	11/13/2012
*Bioscience Companies (Oct-Dec)				\$15,649,275.34	2/8/2013
*Reconciliation Bioscience Companies				\$16,383,941.40	11/12/2014
*State Universities				\$3,817,911.48	5/10/2013
*Distribution for 05/07/2012 was reduced due to 2011 House Bill 2014 (section 191) to meet FY 12 transfer limitation of \$35M which shall take into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research- Wichita State University. Total distribution for 05/07/2012, \$18,506,644.10 was reduced by \$18,506,644.10, with actual distribution of \$0.					
Reduction includes \$15,148,902.42 for state universities.				\$15,148,902.42	
*2012 House Substitute for Senate Bill 294, Section 156(i) passed in May 2012 limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to \$12,322,186 (which includes the \$1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research- Wichita State University) for the fiscal year ending June 30, 2012.					
*Distribution for 8/8/12 was reduced due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the first \$1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic					

## Bioscience Distributions

Research-Wichita State University.				\$1,000,000.00	
*Distribution for 8/8/12 was reduced due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the next \$5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.					
				\$5,000,000.00	
*Distribution for 11/13/12 was reduced due to 2012 House Substitute for Senate Bill 294 (section 191) to meet FY 13 limitation of \$35M which shall take into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 11/13/12, \$29,457,505.54 was reduced by \$6,744,772.26, with actual distribution of \$22,712,733.28. To date (1/24/2013) this distribution has not been made.					
				\$6,744,772.26	
*Distribution for 11/13/12 was not made due to 2013 Senate Bill 171, Section 268 which provides that the amount distributed for FY 13 shall not exceed \$12,287,267. Therefore the first distribution in FY 2013 was the only one made.					
				\$8,016,335.18	
*Distribution for 02/8/13 was reduced due to 2012 House Substitute for Senate Bill 294 to meet FY 13 transfer limitation of \$35M which shall take into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transfer of \$5M to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 2/8/13, \$15,649,275.34 was reduced by \$15,649,275.34, with actual distribution of \$0.					
				\$15,649,275.34	
*Distribution for 2/8/13 was not made due to 2013 Senate Bill 171, Section 268 which provides that the amount distributed for FY 13 shall not exceed \$12,287,267. Therefore the first distribution in FY 2013 was the only one made.					
*Distribution for 5/10/13 was reduced due to 2012 House Substitute for Senate Bill 294 to meet FY 13 transfer limitation of \$35M which shall take into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the transfer of \$5M to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 5/10/13, \$13,495,166.37 was reduced by \$13,495,166.37, with actual distribution of \$0. Reduction includes \$9,677,254.89 for bioscience companies and \$3,817,911.48 for state universities.					
				\$3,817,911.48	
*Distribution for 5/10/13 was not made due to 2013 Senate Bill 171, Section 268 which provides that the amount					

## Bioscience Distributions

distributed for FY 13 shall not exceed \$12,287,267.					
Therefore the first distribution in FY 2013 was the only					
one made.					
*Distribution for 11/12/14 was not made. Distribution					
included \$7,919,641.97 for bioscience companies and					
\$16,383,941.40 for the 2012 reconciliation.				\$16,383,941.40	
<b>Calendar Year 2012</b>				<b>\$6,287,266.72</b>	
<b>Calendar Year 2013 compared to Base Year of 2003</b>					
*Bioscience Companies (Jan-Mar)				\$9,677,254.89	5/10/2013
*Bioscience Companies (Apr-Jun)				\$6,766,183.45	8/7/2013
*Bioscience Companies (Jul-Sep)				\$8,504,078.07	11/6/2013
*Bioscience Companies (Oct-Dec)				\$8,306,708.99	2/7/2014
*Reconciliation Bioscience Companies				\$12,977,695.68	11/9/2015
*State Universities				\$1,884,705.64	5/21/2014
*Distribution for 5/10/13 was reduced due to 2012 House					
Substitute for Senate Bill 294 to meet FY 13 transfer					
limitation of \$35M which shall take into consideration the					
\$1M transfer made to the Center of Innovation for					
Biomaterials in Orthopaedic Research-Wichita State					
University and the transfer of \$5M to the National Bio					
Agro-Defense Facility Fund at Kansas State University.					
Total distribution for 5/10/13, \$13,495,166.37 was					
reduced by \$13,495,166.37, with actual distribution of \$0.					
Reduction includes \$9,677,254.89 for bioscience					
companies and \$3,817,911.48 for state universities.				\$9,677,254.89	
*Distribution for 5/10/13 was not made due to 2013 Senate					
Bill 171, Section 268 which provides that the amount					
distributed for FY 13 shall not exceed \$12,287,267.					
Therefore the first distribution in FY 2013 was the only					
one made.					
*Distribution for 8/7/13 was reduced due to 2013 Senate					
Bill 171 (section 268) which instructs for FY 2014					
the first \$1M shall be transferred					
to the Center of Innovation for Biomaterials in Orthopaedic					
Research-Wichita State University.				\$1,000,000.00	
*Distribution for 8/7/13 was reduced due to 2013 Senate					
Bill 171 (section 268) which instructs for FY 2014					
the next \$5M shall be transferred to					
the National Bio Agro-Defense Facility Fund at Kansas					
State University.				\$5,000,000.00	
*Distribution for 11/6/13 was reduced due to 2013 Senate					
Bill 171 which limits the aggregate amount that is directed					
to be transferred from the state general fund to the					
bioscience development and investment fund to \$10M for					
the fiscal year ending June 30, 2014 which includes the					



## Bioscience Distributions

\$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 11/6/13, \$23,947,780.99 was reduced by \$20,713,964.44, with actual distribution of \$3,233,816.55.					
Reduction includes \$12,209,886.37 for the 2011 reconciliation and \$8,504,078.07 for bioscience companies.				\$8,504,078.07	
*Distribution for 2/7/14 was reduced due to 2013 Senate Bill 171 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$10M for the fiscal year ending June 30, 2014 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 2/7/14, \$8,306,708.99 was reduced by \$8,306,708.99, with actual distribution of \$0.					
Reduction includes \$8,306,708.99 for bioscience companies.				\$8,306,708.99	
*Distribution for 5/21/2014 was reduced due to 2013 Senate Bill 171 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$10M for the fiscal year ending June 30, 2014 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 5/21/14, \$10,661,804.59 was reduced by \$10,661,804.59, with actual distribution of \$0.					
Reduction includes \$1,884,705.64 for state universities.				\$1,884,705.64	
*Distribution for 11/9/2015 was not made. Distribution included \$8,693,074.96 for bioscience companies and \$12,977,695.68 for the 2013 reconciliation.				\$12,977,695.68	
<b>Calendar Year 2013 (to date)</b>				<b>\$766,183.45</b>	
<b>Calendar Year 2014 compared to Base Year of 2003</b>					
*Bioscience Companies (Jan-Mar)				\$8,777,098.95	5/21/2014
*Bioscience Companies (Apr-Jun)				\$7,681,889.45	8/13/2014
*Bioscience Companies (Jul-Sep)				\$7,919,641.97	11/12/2014

## Bioscience Distributions

*Bioscience Companies (Oct-Dec)				\$7,970,717.53	2/9/2015
*State Universities				\$2,238,957.12	6/25/2015
*Distribution for 5/21/2014 was reduced due to 2013 Senate Bill 171 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$10M for the fiscal year ending June 30, 2014 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 5/21/14, \$10,661,804.59 was reduced by \$10,661,804.59, with actual distribution of \$0. Reduction includes \$8,777,098.95 for bioscience companies.					
				\$8,777,098.95	
*Distribution for 8/13/14 was reduced due to 2013 Senate Bill 171 (section 268) which instructs for FY 2015 the first \$1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University.					
				\$1,000,000.00	
*Distribution for 8/13/14 was reduced due to 2013 Senate Bill 171 (section 268) which instructs for FY 2015 the next \$5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.					
				\$5,000,000.00	
*Distribution for 11/12/14 was not made. Distribution included \$7,919,641.97 for bioscience companies and \$16,383,941.40 for the 2012 reconciliation.					
				\$7,919,641.97	
*Distribution for 2/9/15 was reduced due to 2014 Senate Substitute for Substitute for House Bill 2231 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$32M for the fiscal year 2015 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A)) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A)). Total distribution for 2/7/14, \$7,970,717.53 was reduced by \$7,956,190.35, with actual distribution of \$14,527.18. Reduction includes \$7,970,717.53 for bioscience companies. This distribution was not made.					
				\$7,970,717.53	
*Distribution for 6/25/15 was reduced due to 2015 House Substitute for Senate Bill 112 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$13M for the fiscal year ending					

## Bioscience Distributions

June 30, 2015 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A), 2013 Senate Bill 171) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A), 2013 Senate Bill 171).		
Total distribution for 6/25/15, \$11,514,842.52 was reduced by \$6,196,731.97, with actual distribution of \$5,318,110.55. Reduction includes \$2,238,957.12 for state universities and \$3,957,774.85 for bioscience companies.		
		\$2,238,957.12
<b>Calendar Year 2014 (to date)</b>		<b>\$1,681,889.45</b>
<b>Calendar Year 2015 compared to Base Year of 2003</b>		
*Bioscience Companies (Jan-Mar)		\$9,275,885.40      6/25/2015
*Bioscience Companies (Apr-Jun)		\$6,997,663.24      8/21/2015
*Bioscience Companies (Jul-Sep)		\$8,693,074.96      11/9/2015
*Bioscience Companies (Oct-Dec)		\$11,439,596.17      2/15/2016
*State Universities		
*Distribution for 6/25/15 was reduced due to 2015 House Substitute for Senate Bill 112 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$13M for the fiscal year ending June 30, 2015 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 268(d)(2)(A), 2013 Senate Bill 171) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 268(d)(3)(A), 2013 Senate Bill 171). Total distribution for 6/25/15, \$11,514,842.52 was reduced by \$6,196,731.97, with actual distribution of \$5,318,110.55. Reduction includes \$2,238,957.12 for state universities and \$3,957,774.85 for bioscience companies.		
		\$3,957,774.85
*Distribution for 8/21/15 was reduced due to 2015 House Substitute for Senate Bill 112 (section 239) which instructs for FY 2016 the first \$1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University.		
		\$1,000,000.00
*Distribution for 8/21/15 was reduced due to 2015 House Substitute for Senate Bill 112 (section 239) which instructs for FY 2016 the next \$5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.		
		\$5,000,000.00
*Distribution for 11/9/2015 was not made. Distribution included \$8,693,074.96 for bioscience companies and		

## Bioscience Distributions

\$12,977,695.68 for the 2013 reconciliation.		\$8,693,074.96	
*Distribution for 2/15/16 was reduced due to 2016 House Substitute for Senate Bill 249 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$6,997,663 for the fiscal year ending June 30, 2016 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 239(d)(2)(A), 2015 House Substitute for Senate Bill 112) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 239(d)(3)(A), 2015 House Substitute for Senate Bill 112). Total distribution for 2/15/16, \$11,439,596.17 was reduced by \$11,439,596.17, with actual distribution of \$0.			
		\$11,439,596.17	
<b>Calendar Year 2015 (to date)</b>		<b>\$6,315,773.79</b>	
<b>Calendar Year 2016 compared to Base Year of 2003</b>			
*Bioscience Companies (Jan-Mar)		\$0.00	
*Bioscience Companies (Apr-Jun)		\$6,960,277.02	8/22/2016
*Bioscience Companies (Jul-Sep)			
*Bioscience Companies (Oct-Dec)			
*State Universities			
*No distribution was made in May 2016.			
*Distribution for 8/22/16 was reduced due to 2015 House Substitute for Senate Bill 112 (section 239) which instructs for FY 2017 the first \$1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University.			
		\$1,000,000.00	
*Distribution for 8/22/16 was reduced due to 2015 House Substitute for Senate Bill 112 (section 239) which instructs for FY 2017 the next \$5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.			
		\$5,000,000.00	
*Distribution for 8/22/16 was reduced due to 2016 House Substitute for Senate Bill 161 which limits the aggregate amount that is directed to be transferred from the state general fund to the bioscience development and investment fund to \$6M for the fiscal year ending June 30, 2017 which includes the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University (Section 239(d)(2)(A), 2015 House Substitute for Senate Bill 112) and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University (Section 239(d)(3)(A), 2015 House Substitute for Senate Bill 112). Total distribution for 8/22/16, \$960,277.02 was reduced by			

## Bioscience Distributions

\$960,277.02, with actual distribution of \$0.		\$960,277.02	
<b>Calendar Year 2016 (to date)</b>		<b>\$0.00</b>	
<b>Total Distributions to Kansas Bioscience Authority</b>		<b>\$214,987,742.42</b>	
<b>Total Transfers to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University</b>		\$1,000,000.00	FY 2012
		\$1,000,000.00	FY 2013
		\$1,000,000.00	FY 2014
		\$1,000,000.00	FY 2015
		\$1,000,000.00	FY 2016
		\$1,000,000.00	FY 2017
<b>Total Transfers to the National Bio Agro-Defense Facility Fund at Kansas State University</b>		\$5,000,000.00	FY 2013
		\$5,000,000.00	FY 2014
		\$5,000,000.00	FY 2015
		\$5,000,000.00	FY 2016
		\$5,000,000.00	FY 2017