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# DEPARTMENT OFFICIALS

## JANUARY 2021

Mark A. Burghart  
Secretary of Revenue

### SECRETARIAT STAFF

#### **Chief of Staff**

Mark Beshears

#### **Legal Services**

Jay Befort, General Counsel

##### **Office of Special Investigations**

Joanna Labastida, Director

#### **Office of Financial Management and Audit Services**

Kris Holm, CFO & Director of Audit Services

#### **Office of Personnel Services (DOA)**

Lisa Locke, Director

#### **Office of Policy and Research**

Kathleen Smith, Director

#### **Information Systems (OITS)**

Andy Sandberg, Chief Information Officer

#### **Public Information Officer**

Zach Fletcher

#### **Legislative Liaison**

Ethan Spurling

### DIVISIONS AND SUPPORTING BUREAUS

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

Debbi Beavers, Director

Bart Branyon, Chief Enforcement Officer

Audra Shughart, Licensing Manager

#### **Division of Taxation**

Steve Stotts, Director

##### **Business Support Services**

Andy Coultis, Business Support Senior Manager

##### **Customer Relations**

John Peterson, Customer Relations Senior Manager

##### **Financial & Document Management**

Monica Becker, Financial & Document Management Senior Manager

##### **Revenue Recovery**

Dedra Platt, Revenue Recovery Senior Manager

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

David Harper, Director

Roger Hamm, Deputy Director

#### **Division of Vehicles**

David Harper, Director

Deann Williams, Deputy Director

##### **Driver Services**

Kent Selk, Driver Services Senior Manager, Driver License and CDL

##### **Vehicle Services Senior Manager**

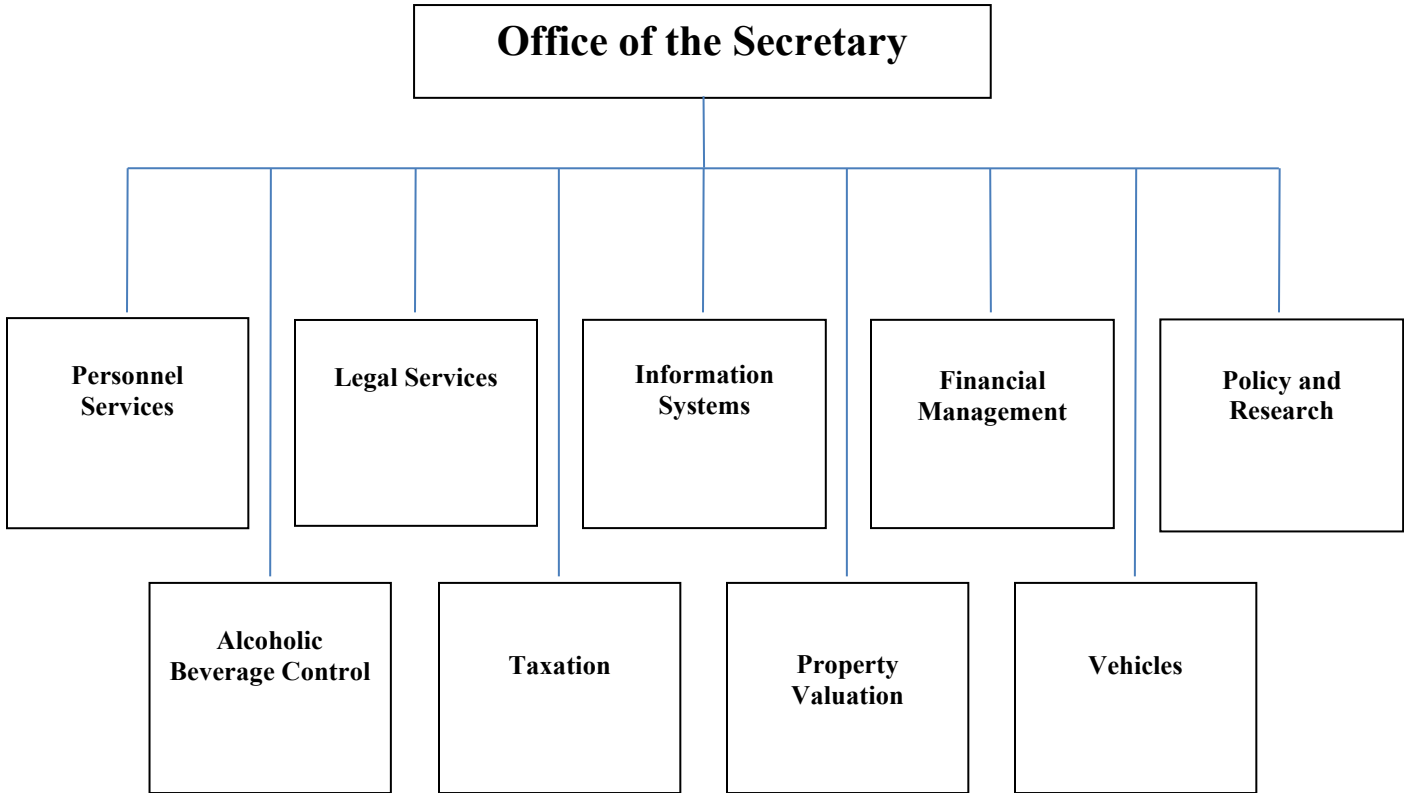
LeeAnn Phelps, Titles & Registrations, Dealers Licensing and E-Lien

Comm. Mtr Veh and Veh Financial Office

##### **Driver Services**

Lacey Black, Driver Solutions Manager

**KANSAS DEPARTMENT OF REVENUE  
ORGANIZATION CHART  
FISCAL YEAR 2020/2021**



**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) 368- 8222
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- 3621
Secretary of Revenue's Office	(785) 296- 3042	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	Fed/State Discovery	(785) 368- 6337
Refund Information Line	1(800) 894- 0318	Fiduciary	(785) 368- 8222
		Food Sales Tax Refund Unit	(785) 368- 8222
For audit inquiries:		Homestead Tax Refund Unit	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Individual Income Estimated Tax	(785) 368- 8222
		Individual Income Tax	(785) 368- 8222
For legal inquiries:		Intangibles Tax	(785) 368- 8222
Legal Services Bureau	(785) 296- 2381	Liquor Enforcement Tax	(785) 368- 8222
		Liquor Drink Tax	(785) 368- 8222
For revenue collection statistical inquiries:		Mineral Taxes	(785) 368- 8222
Office of Research and Analysis	(785) 296- 3082	Motor Fuel Taxes	(785) 368- 8222
		Revenue Recovery/Legal Case Mgmnt Topeka	(785) 296- 6124
		Revenue Recovery/CAR/Collections Topeka	(785) 296- 6121
		Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 368- 8222
		Tax Appeals Section	(785) 296- 2388
Department Regional Offices Telephone Numbers:		Tire Excise Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 942- 3060	Transient Guest Tax	(785) 368- 8222
Wichita Audit Office	(316) 337- 6163	Vehicle MSRP amd Class Codes	(785) 368- 8384
Wichita Collections Office	(316) 337- 6153	Vehicle Rental Excise Tax	(785) 368- 8222
Wichita Assistance Center	(316) 337- 6132	Vehicle Titles and Registration	(785) 296- 3621
		Water Protection Fee	(785) 368- 8222
		Withholding Tax	(785) 368- 8222
<b>FAX Numbers:</b>			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Twin Lakes	(316) 821- 9921
Audit Services	(785) 296- 0531	Driver Medical Review	(785) 296- 5857
Commercial Motor Veh Office (CMVO)	(785) 296- 6548	Human Resources	(785) 296- 1107
Commercial Vehicle Central Permit	(785) 296- 6558	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Business Segment	(785) 296- 2073	Mineral Tax/Motor Fuel Tax	(785) 296- 4993
Customer Relations-Liquor/Misc Tax	(785) 296- 2703	Policy and Research	(785) 296- 7928
Customer Relations-Cigarette/Tobacco	(785) 296- 4993	Property Valuation Division	(785) 296- 2320
Customer Relations-Corporate	(785) 296- 2644	Secretary of Revenue & Secretariat	(785) 368- 8392
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Taxation, Director's Office	(785) 296- 2703
Customer Relations-Motor Fuel	(785) 296- 4993	Taxpayer Assistance	(785) 291- 3614
Customer Relations-Wage Earner	(785) 296- 8989	Titles and Registration	(785) 296- 2383
Driver Solutions	(785) 296- 6851	Wichita Assistance Center	(855) 489- 5669
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
Driver License: Topeka, Burlingame	(785) 296- 8277		

## Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2020

	<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	\$0.2200
Iowa	\$0.19	\$1.75	\$1.36	\$0.3050
<b>Kansas</b>	<b>\$0.18</b>	<b>\$0.30</b>	<b>\$1.29</b>	<b>\$0.2403</b>
Missouri	\$0.06	\$0.42	\$0.17	\$0.1740
Nebraska	\$0.31	\$0.95	\$0.64	\$0.3020
Oklahoma	\$0.40	\$0.72	\$2.03	\$0.2000

*Note: In Missouri, cities and counties may impose an additional tax on a pack of cigarettes.  
Motor Fuel Rates include any fees that may be added to excise tax.*

Source: Federation of Tax Administrators January 2020

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	2017-18 <u>% change</u>	Descending	
							<u>Rank</u> <u>2017</u>	<u>Rank</u> <u>2018</u>
Colorado	\$50,700	\$52,133	\$52,262	\$55,335	\$58,896	6.4%	1	1
Iowa	\$44,799	\$46,224	\$46,431	\$47,458	\$50,175	5.7%	4	4
Kansas	\$46,874	\$47,386	\$47,510	\$48,869	\$51,261	4.9%	3	3
Missouri	\$41,775	\$43,096	\$44,336	\$45,744	\$47,109	3.0%	5	5
Nebraska	\$48,948	\$50,588	\$49,703	\$50,663	\$52,890	4.4%	2	2
Oklahoma	\$45,540	\$44,245	\$41,871	\$43,634	\$45,843	5.1%	6	6
United States	\$47,058	\$48,978	\$49,870	\$51,885	\$54,606	5.2%		

### Per Capita Disposable Personal Income

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	2017-18 <u>% change</u>	Descending	
							<u>Rank</u> <u>2017</u>	<u>Rank</u> <u>2018</u>
Colorado	\$44,493	\$45,521	\$45,492	\$48,341	\$51,895	7.4%	1	1
Iowa	\$40,183	\$41,309	\$41,461	\$42,304	\$45,086	6.6%	4	4
Kansas	\$42,067	\$42,489	\$42,636	\$43,627	\$46,020	5.5%	3	3
Missouri	\$37,341	\$38,286	\$39,422	\$40,653	\$42,209	3.8%	5	5
Nebraska	\$43,876	\$45,386	\$44,517	\$45,321	\$47,663	5.2%	2	2
Oklahoma	\$41,279	\$39,991	\$37,891	\$39,471	\$41,700	5.6%	6	6
United States	\$39,554	\$41,460	\$42,941	\$43,821	\$48,233	10.1%		

### Disposable Personal Income as Percent of Personal Income

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Colorado	87.8%	87.3%	87.0%	87.4%	88.1%
Iowa	89.7%	89.4%	89.3%	89.1%	89.9%
Kansas	89.7%	89.7%	89.7%	89.3%	89.8%
Missouri	89.4%	88.8%	88.9%	88.9%	89.6%
Nebraska	89.6%	89.7%	89.6%	89.5%	90.1%
Oklahoma	90.6%	90.4%	90.5%	90.5%	91.0%
United States	84.1%	84.7%	86.1%	84.5%	88.3%

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, [www.bea.gov](http://www.bea.gov)

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

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2018

	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-----		na	na	na	\$12,000	\$24,000
Iowa	0.36%-8.98%	9	\$1,598	\$71,910	\$40	\$80	\$40	\$2,030	\$5,000
<b>Kansas</b>	<b>3.1%-5.7%</b>	<b>3</b>	# <b>\$15,000</b>	<b>\$30,000</b>	<b>\$2,250</b>	<b>\$4,500</b>	<b>\$2,250</b>	<b>\$3,000</b>	<b>\$7,500</b>
Missouri	1.5%-5.9%	10	\$1,028	\$9,253	\$2,100	\$4,200	\$1,200	\$12,000	\$24,000
Nebraska	2.46%-6.84%	4	\$3,150	\$30,420	\$134	\$268	\$134	\$6,750	\$13,500
Oklahoma	0.5%-5.00%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700

### General Notes:

Colorado - Uses the personal exemption amount provided in the federal Internal Revenue Code. Uses the federal standard deduction.

Iowa - The personal exemption takes the form of a tax credit instead of a deduction and is indexed to the rate of inflation.

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

Missouri - Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation. Uses the federal standard deduction.

Nebraska - For joint returns, taxes are twice the tax on half the couple's income. The personal exemption takes the form of a tax credit instead of a deduction. Uses the federal standard deduction.

Oklahoma - The income brackets reported are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$12,200. Uses the federal standard deduction.

Source: *State Individual Income Taxes*, Federation of State Tax Administrators. Standard Deduction data from individual state websites.

## 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, 2019.

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 (K.S.A. 79-3271(a))	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. (K.S.A. 79-3271(e))	Any income other than business income.	No definition	NA
Is there a minimum tax?	No	Yes	No	No	No	No
Does state computation of taxable net income start with an amount from Federal Form 1120?	Yes, starts with taxable income (Line 30).	Yes, starts with federal taxable income (Line 28) and allows special deductions (Line 29(b), but not the federal NOL deduction (Line 29(a)).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income before NOL and current special deductions (Line 28).
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: 2020 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, 2019.

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  <u>Quarterly</u>:Tax Liability&lt;\$300/mo  <u>Annually</u>:Tax Liability&lt;\$15/mo</p>	<p><u>Monthly</u>:Tax due&gt;\$500/mo  <u>Quarterly</u>:Tax due=\$120 and \$6,000/yr  <u>Annually</u>:Tax Liability&lt;\$120/yr</p>	<p><u>Monthly</u>:Tax Liability \$4,000.01 to \$40,000/year (more than \$40,000/yr prepaid monthly)  <u>Quarterly</u>:Tax Liability \$400.01 - \$4,000 of tax/year  <u>Annually</u>:Tax Liability \$400 or less/yr</p>	<p><u>Monthly</u>:Tax Liability&gt;=\$500 sales tax/mo  <u>Quarterly</u>:Tax Liability &lt;\$500 sales tax/mo  <u>Annually</u>:Tax Liability&lt;\$45 sales tax/qtr</p>	<p><u>Monthly</u>:Tax Liability&gt;\$3,000/yr  <u>Quarterly</u>:Tax Liability=\$900-\$3,000/yr  <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  <u>Semi-monthly</u>: &gt;\$25,000 in sales tax liability  <u>Twice a year</u>: \$50/mo in tax liability</p>
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	Yes
Percent or range of rates for local sales tax	see <a href="http://www.colorado.gov/cms/forms/dor-tax/dr1002pdf">http://www.colorado.gov/cms/forms/dor-tax/dr1002pdf</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: 2020 Multistate Corporate Tax Guide, Volume II

**Selected Kansas Tax Rates with Statutory Citation**

**K.S.A.:**

<b>Bingo Tax</b>							
Bingo faces	\$0.002						
Bingo instant (pull-tabs)	1.00%						
Bingo cards	3.00%						75-5176
<b>Car Line Tax/gross earnings</b>	2.5%						79-907; 917
<b>Cigarette Tax</b>	<i>eff. 7/1/15</i> Package of 20 - \$1.29; Package of 25 - \$1.61						79-3310
	<i>eff. 7/1/17</i> \$0.05 per milliliter of consumable material for electronic cigarettes						79-3399
<b>Corporation Tax</b>	total taxable income @	4.00%	plus	3.00% surtax on taxable income over \$50,000	7.000%		79-32,110
				(TY 11 and thereafter)			
<b>Drycleaning</b>							
Environmental Surcharge/gross receipts	2.5%						65-34,150
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>	Tax Year 18 and all tax years thereafter						79-32,110
	Tax Rates, Resident, married, joint						
	taxable income =< \$30,000 @ 3.1%						
	taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000						
	taxable income > \$60,000 \$2,505 + 5.7% > \$60,000						
	Tax Rates, Resident, others						
	taxable income =< \$15,000 @ 3.1%						
	taxable income . \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000						
	taxable income > \$30,000 \$1,252.50 + 5.7% > \$30,000						
<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 <i>eff. 7/1/2006</i>			79-34,118
<b>Oil Inspection Fee/barrel (50 gallons)</b>	\$0.015/barrel						55-426
<b>Prepaid Wireless 911 Fee</b>	2.06% per retail transaction						12-5371
<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>							76-6b01
State School District Finance Levy				1.5 mills			76-6b02
				20 mills			
<b>Sales and Use Tax</b>							
State Retailers Sales Tax	6.5%			eff July 1, 2015			79-3603
State Compensating Use Taxes	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 2020 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Annual Report

Tax or Fee	Fund Amount	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	*	State Charitable Gaming Reg Fund	*	*	*	75-5182
Raffle License Fee	*	State Charitable Gaming Reg Fund	*	*	*	75-5175, 5182
Cigarette & Tobacco Taxes	*	State General Fund	*	*	*	79-3387
Commercial Vehicle Fee (Property Tax)	*	State General Fund then	*	Special City/County Highway Fund	15th of Jan, July	8-143m 79-3425i
Corporate Income	*	State General Fund	*	*	*	79-32,105
Drug Stamp Tax	*	State General Fund	*	*	*	79-5211
*	*	then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
Drycleaning Envir Surcharge	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
Drycleaning Solvent Fees	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
Environmental Assurance Fee	*	Above and Below Ground Petroleum Storage Tank Release Trust Funds	*	*	*	65-34,114
Individual Income	*	State General Fund	*	*	*	79-32,105
*	*	then Eff July 1, 2012, 2% of withholding goes to the Job Creation Program Fund	*	*	*	74-50,107
Liquor Gallonage Tax (b)	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)	*	*	*	41-501
*	balance	State General Fund	*	*	*	41-501
Liquor Enforcement Tax		State General Fund	*	*	*	79-4108
Liquor Excise Tax	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
Minerals (Severance) Tax	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
Oil Inspection Fee	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)
Motor Fuel Taxes	\$875 thousand/qrtr	Ks Qualified Alcohol Producers' Incentive Fund	*	*	1st of Oct, Jan, April, July	79-34,161
*	\$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
Motor Vehicle Property Tax		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
Motor Veh Rental Excise Tax	*	Rental Motor Vehicle Excise Tax Fund	*	*	*	79-5117
*	*	then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Prepaid Wireless 911 Fee	*	Local Collection Point Admin	*	*	*	12-5374
Privilege Tax	*	State General Fund	*	*	*	79-1112
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund	*	*	*	76-6b01, 76-6b02
	.5 mill	Institutional Building Fund	*	*	*	76-6b04
Private Car Line Tax		Car Company Tax Fund	*	*	*	79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		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 2020 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)		*	83.846%		*	79-3620, 3710
*		*	16.154%	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, 8-145(d)
		then remainder to State Highway Fund			*	8-145, 8-145(d)
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	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)	<u>Prior to July 1, 2018</u>		<u>On and after July 1, 2018</u>			
	42.37% Vehicle Operating Fund		First \$15 to Nonjudicial Salary Adjustment Fund, then:			8-2110
	31.78% Alcohol Intoxication Program		29.41% Vehicle Operating Fund	*	*	8-2110
	15.26% Nonjudicial Sal Adj Fund		22.06% Alcohol Intoxication Program	*	*	8-2110
	10.59% Juvenile Alternatives to Detention Fund		7.36% Juvenile Alternatives to Detention Fund	*	*	8-2110
			41.17% Nonjudicial Sal Adj 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) 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	Real/Personal
	Individual Income	Tax Liability	Tax	Tax	Property	Property	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	(Per cap)	(Per cap)	(Per cap)	(Per cap)
	<u>TY 18</u>	<u>TY 18</u>	<u>FY 20</u>	<u>FY 20</u>	<u>TY 19</u>	<u>TY 19</u>	<u>TY 19</u>	<u>TY 19</u>
Allen	\$9,594,318	\$771	\$10,954,711	\$886	\$1,998,276	\$162	\$24,196,866	\$1,956
Anderson	\$4,460,229	\$566	\$4,825,374	\$614	\$1,285,267	\$164	\$16,006,892	\$2,037
Atchison	\$9,383,478	\$579	\$12,677,304	\$789	\$2,111,892	\$131	\$24,473,056	\$1,523
Barber	\$2,982,068	\$667	\$3,640,628	\$822	\$878,680	\$198	\$17,614,324	\$3,979
Barton	\$18,794,694	\$720	\$28,574,565	\$1,108	\$4,880,583	\$189	\$47,084,422	\$1,826
Bourbon	\$6,279,332	\$429	\$9,617,540	\$662	\$2,096,393	\$144	\$19,294,812	\$1,328
Brown	\$5,749,990	\$599	\$7,794,334	\$815	\$1,138,308	\$119	\$20,308,080	\$2,123
Butler	\$72,228,567	\$1,082	\$48,148,158	\$720	\$11,142,179	\$167	\$118,613,315	\$1,773
Chase	\$1,757,941	\$669	\$1,392,695	\$526	\$449,710	\$170	\$7,656,121	\$2,891
Chautauqua	\$1,657,556	\$501	\$1,606,245	\$494	\$578,338	\$178	\$5,799,396	\$1,784
Cherokee	\$6,900,735	\$345	\$7,634,607	\$383	\$2,282,448	\$114	\$22,392,810	\$1,123
Cheyenne	\$1,654,612	\$622	\$1,999,331	\$752	\$635,466	\$239	\$9,496,400	\$3,574
Clark	\$1,552,824	\$774	\$1,362,283	\$683	\$572,237	\$287	\$8,844,428	\$4,436
Clay	\$4,977,539	\$622	\$6,087,419	\$761	\$1,355,373	\$169	\$17,440,289	\$2,179
Cloud	\$4,673,803	\$535	\$8,317,791	\$947	\$1,499,816	\$171	\$19,586,474	\$2,229
Coffey	\$7,307,068	\$888	\$10,398,749	\$1,271	\$946,014	\$116	\$50,364,673	\$6,158
Comanche	\$926,965	\$530	\$1,343,879	\$791	\$289,989	\$171	\$6,455,951	\$3,798
Cowley	\$20,144,354	\$572	\$23,945,876	\$686	\$4,984,941	\$143	\$46,278,023	\$1,326
Crawford	\$23,972,532	\$614	\$30,793,315	\$793	\$4,658,063	\$120	\$39,186,674	\$1,009
Decatur	\$1,648,309	\$574	\$1,447,612	\$512	\$445,571	\$158	\$8,449,882	\$2,989
Dickinson	\$12,408,694	\$663	\$12,009,665	\$650	\$2,795,501	\$151	\$32,328,507	\$1,751
Doniphan	\$3,649,518	\$475	\$3,151,416	\$415	\$910,145	\$120	\$16,154,454	\$2,126
Douglas	\$101,467,134	\$836	\$107,065,275	\$876	\$14,758,954	\$121	\$194,866,836	\$1,594
Edwards	\$2,263,199	\$794	\$1,603,232	\$573	\$624,833	\$223	\$9,287,115	\$3,319
Elk	\$1,483,234	\$591	\$1,350,349	\$534	\$484,218	\$191	\$5,285,374	\$2,089
Ellis	\$24,122,823	\$840	\$40,392,176	\$1,415	\$3,382,327	\$118	\$42,136,832	\$1,476
Ellsworth	\$4,727,862	\$763	\$3,968,514	\$650	\$766,182	\$126	\$14,100,254	\$2,311
Finney	\$28,238,013	\$771	\$50,314,064	\$1,380	\$5,293,255	\$145	\$70,216,768	\$1,925
Ford	\$20,955,146	\$618	\$33,125,573	\$985	\$5,181,210	\$154	\$56,090,985	\$1,668
Franklin	\$17,725,026	\$692	\$20,652,828	\$809	\$3,979,590	\$156	\$40,495,088	\$1,585
Geary	\$10,525,453	\$323	\$26,691,373	\$843	\$3,509,210	\$111	\$37,451,431	\$1,183
Gove	\$1,984,782	\$760	\$3,043,281	\$1,155	\$542,513	\$206	\$10,514,363	\$3,989
Graham	\$1,444,612	\$580	\$1,898,421	\$765	\$450,804	\$182	\$9,788,034	\$3,944
Grant	\$5,673,819	\$773	\$6,351,936	\$888	\$828,646	\$116	\$17,514,005	\$2,450
Gray	\$5,889,125	\$976	\$3,712,987	\$620	\$1,204,065	\$201	\$14,758,308	\$2,465
Greeley	\$1,016,477	\$828	\$777,337	\$631	\$378,723	\$307	\$7,818,521	\$6,346
Greenwood	\$3,528,516	\$583	\$2,804,584	\$469	\$1,058,167	\$177	\$11,778,868	\$1,969
Hamilton	\$1,265,232	\$485	\$1,879,502	\$740	\$545,493	\$215	\$8,210,570	\$3,234
Harper	\$3,204,309	\$582	\$4,488,816	\$826	\$970,655	\$179	\$15,452,630	\$2,843
Harvey	\$31,207,308	\$912	\$24,454,347	\$710	\$4,723,705	\$137	\$46,717,537	\$1,357
Haskell	\$3,839,391	\$961	\$2,848,475	\$718	\$800,435	\$202	\$18,976,524	\$4,782
Hodgeman	\$1,469,504	\$808	\$931,369	\$519	\$409,270	\$228	\$7,569,549	\$4,219
Jackson	\$8,758,340	\$660	\$7,673,602	\$583	\$1,863,993	\$142	\$18,511,027	\$1,405
Jefferson	\$15,003,057	\$791	\$6,905,904	\$363	\$3,054,433	\$160	\$26,397,117	\$1,386
Jewell	\$1,625,434	\$572	\$1,097,722	\$381	\$538,114	\$187	\$10,209,298	\$3,546
Johnson	\$887,560,470	\$1,485	\$721,514,120	\$1,198	\$105,210,460	\$175	\$1,336,516,148	\$2,219
Kearny	\$3,130,876	\$794	\$1,995,950	\$520	\$868,176	\$226	\$14,240,370	\$3,710
Kingman	\$5,285,941	\$723	\$5,218,544	\$730	\$1,484,826	\$208	\$16,660,967	\$2,330
Kiowa	\$1,655,801	\$658	\$1,615,202	\$653	\$430,687	\$174	\$12,288,910	\$4,965
Labette	\$10,552,003	\$529	\$13,421,101	\$684	\$3,185,559	\$162	\$25,225,023	\$1,286
Lane	\$1,273,824	\$817	\$1,156,764	\$754	\$445,618	\$290	\$8,314,295	\$5,416
Leavenworth	\$48,601,682	\$597	\$45,820,398	\$560	\$10,531,609	\$129	\$93,193,435	\$1,140
Lincoln	\$1,774,359	\$587	\$1,373,599	\$464	\$459,290	\$155	\$9,511,489	\$3,211
Linn	\$5,635,020	\$578	\$4,980,341	\$513	\$1,333,281	\$137	\$30,698,005	\$3,164
Logan	\$2,233,755	\$785	\$2,203,829	\$789	\$509,870	\$182	\$9,679,732	\$3,464
Lyon	\$20,739,930	\$621	\$29,880,577	\$900	\$4,116,238	\$124	\$48,754,631	\$1,469
Marion	\$7,718,797	\$646	\$5,986,444	\$504	\$1,791,702	\$151	\$22,174,685	\$1,866

# 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	Real/Personal
	Individual Income	Tax Liability	Tax	Tax	Property	Property	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	(Per cap)	(Per cap)	(Per cap)	(Per cap)
	<u>TY 18</u>	<u>TY 18</u>	<u>FY 20</u>	<u>FY 20</u>	<u>TY 19</u>	<u>TY 19</u>	<u>TY 19</u>	<u>TY 19</u>
Marshall	\$8,394,587	\$863	\$8,873,715	\$914	\$1,566,662	\$161	\$25,665,596	\$2,644
McPherson	\$26,674,957	\$935	\$28,632,204	\$1,003	\$3,699,699	\$130	\$56,855,355	\$1,992
Meade	\$2,744,990	\$662	\$2,373,685	\$589	\$723,126	\$179	\$16,843,702	\$4,176
Miami	\$28,256,812	\$839	\$22,300,187	\$651	\$5,479,139	\$160	\$55,698,782	\$1,627
Mitchell	\$4,562,417	\$742	\$6,365,448	\$1,065	\$1,310,996	\$219	\$15,788,738	\$2,641
Montgomery	\$15,882,766	\$494	\$25,643,156	\$806	\$4,182,399	\$131	\$54,801,254	\$1,722
Morris	\$3,640,336	\$659	\$3,399,481	\$605	\$884,721	\$157	\$12,547,131	\$2,233
Morton	\$1,676,907	\$629	\$1,706,582	\$660	\$592,950	\$229	\$11,293,214	\$4,365
Nemaha	\$11,396,907	\$1,122	\$8,346,009	\$816	\$1,387,112	\$136	\$20,861,917	\$2,039
Neosho	\$8,536,222	\$535	\$14,271,336	\$892	\$2,593,735	\$162	\$24,230,380	\$1,514
Ness	\$2,449,658	\$863	\$7,507,679	\$2,730	\$647,356	\$235	\$12,203,119	\$4,437
Norton	\$3,475,617	\$640	\$3,289,438	\$614	\$818,482	\$153	\$9,749,403	\$1,819
Osage	\$10,181,081	\$639	\$6,171,277	\$387	\$2,459,168	\$154	\$23,934,634	\$1,501
Osborne	\$2,213,294	\$637	\$2,217,647	\$648	\$610,869	\$179	\$10,179,730	\$2,976
Ottawa	\$3,864,757	\$666	\$1,993,587	\$350	\$1,009,463	\$177	\$13,853,099	\$2,429
Pawnee	\$3,797,539	\$579	\$3,703,549	\$577	\$1,034,093	\$161	\$13,484,200	\$2,102
Phillips	\$3,472,031	\$653	\$3,550,094	\$678	\$682,075	\$130	\$11,200,250	\$2,140
Pottawatomie	\$19,262,457	\$793	\$34,326,197	\$1,408	\$2,605,383	\$107	\$64,838,046	\$2,659
Pratt	\$7,354,269	\$784	\$11,216,047	\$1,224	\$1,595,538	\$174	\$26,848,791	\$2,930
Rawlins	\$1,965,704	\$784	\$1,508,536	\$596	\$427,220	\$169	\$8,909,726	\$3,522
Reno	\$42,796,200	\$686	\$57,725,966	\$931	\$9,417,815	\$152	\$97,710,738	\$1,576
Republic	\$2,957,899	\$634	\$3,172,221	\$684	\$823,545	\$178	\$13,723,918	\$2,960
Rice	\$6,127,241	\$643	\$7,022,350	\$736	\$1,483,316	\$156	\$21,879,782	\$2,294
Riley	\$41,086,249	\$557	\$52,076,189	\$702	\$6,701,333	\$90	\$99,776,909	\$1,344
Rooks	\$3,447,016	\$688	\$3,550,094	\$722	\$854,467	\$174	\$13,115,272	\$2,666
Rush	\$2,057,957	\$665	\$1,348,499	\$444	\$583,181	\$192	\$9,273,712	\$3,055
Russell	\$4,190,386	\$607	\$4,903,889	\$715	\$1,398,713	\$204	\$16,909,916	\$2,466
Saline	\$44,931,922	\$826	\$70,352,532	\$1,297	\$6,907,319	\$127	\$79,423,118	\$1,465
Scott	\$5,418,551	\$1,107	\$4,512,964	\$936	\$1,108,779	\$230	\$14,476,012	\$3,001
Sedgwick	\$445,846,054	\$868	\$575,568,191	\$1,115	\$63,409,725	\$123	\$616,993,080	\$1,196
Seward	\$12,144,070	\$558	\$23,159,148	\$1,081	\$3,072,199	\$143	\$42,381,245	\$1,978
Shawnee	\$147,020,862	\$828	\$179,530,450	\$1,015	\$25,744,679	\$146	\$259,038,332	\$1,465
Sheridan	\$2,128,095	\$840	\$1,805,310	\$716	\$572,686	\$227	\$9,596,875	\$3,807
Sherman	\$4,035,630	\$684	\$7,208,861	\$1,218	\$920,543	\$156	\$13,804,849	\$2,333
Smith	\$2,077,116	\$576	\$2,575,681	\$719	\$678,593	\$189	\$11,320,111	\$3,159
Stafford	\$2,895,676	\$693	\$2,287,742	\$550	\$649,254	\$156	\$13,169,537	\$3,169
Stanton	\$2,212,051	\$1,113	\$1,396,499	\$696	\$776,257	\$387	\$10,315,162	\$5,142
Stevens	\$4,266,949	\$768	\$3,601,931	\$657	\$1,152,374	\$210	\$20,090,597	\$3,663
Sumner	\$14,149,752	\$615	\$14,134,982	\$619	\$3,365,017	\$147	\$43,034,474	\$1,885
Thomas	\$6,514,870	\$845	\$12,057,386	\$1,550	\$1,656,206	\$213	\$23,649,618	\$3,041
Trego	\$2,043,122	\$732	\$2,366,084	\$844	\$603,725	\$215	\$10,585,541	\$3,777
Wabaunsee	\$4,847,695	\$703	\$2,248,566	\$324	\$1,112,976	\$161	\$13,708,437	\$1,978
Wallace	\$1,066,122	\$709	\$981,241	\$646	\$353,994	\$233	\$6,596,069	\$4,345
Washington	\$4,253,866	\$785	\$3,113,827	\$576	\$944,495	\$175	\$16,546,514	\$3,061
Wichita	\$5,425,674	\$2,578	\$1,472,572	\$695	\$507,281	\$239	\$8,122,919	\$3,833
Wilson	\$4,826,828	\$557	\$4,532,248	\$532	\$1,143,939	\$134	\$13,461,775	\$1,579
Woodson	\$2,878,975	\$904	\$1,292,441	\$412	\$580,451	\$185	\$6,707,796	\$2,138
Wyandotte	<u>\$62,753,407</u>	\$380	<u>\$154,003,929</u>	\$931	<u>\$22,828,909</u>	\$138	<u>\$240,937,558</u>	\$1,456
Total	\$2,977,706,477	\$1,023	\$2,822,319,675	\$969	\$426,872,589	\$147	\$5,135,567,502	\$1,763

Notes: Individual income tax liability total includes Kansas residents with no county indicator.

## **Selected 2020 Enacted Kansas Legislation**

### **Alcoholic Beverage Control**

House Bill 2016 (Special Session) amends the statute governing removal of unconsumed alcoholic liquor from premises of a club or drinking establishment to allow legal patrons to remove from the licensed premises one or more containers of alcoholic liquor not in the original container, subject to the following conditions:

It must be legal for the licensee to sell the alcoholic liquor; each container of alcoholic liquor must have been purchased by a patron on the licensed premises; the licensee or the licensee's employee must provide the patron with a dated receipt for the alcoholic liquor; and before the container of alcoholic liquor is removed from the licensed premises, the licensee or the licensee's employee must place the container in a transparent bag that is sealed in a manner that makes it visibly apparent if the bag is subsequently tampered with or opened.

These provisions expire on January 26, 2021.

### **Income Tax**

House Bill 2585 creates and amends law relating to a tax exemption for the tracking and collection of state and federal income tax by certain public utilities and creates law related to the authority of the Kansas Corporation Commission (KCC) to regulate electric public utility rates to allow contract and discounted rates for certain facilities, as specified below.

The bill exempts the following utilities from Kansas income tax:

- Any utility that is a cooperative, as defined in law, or owned by one or more cooperatives; and
- For tax years ending on or after January 1, 2021, every electric and natural gas public utility, as defined in law, that is subject to rate regulation by the KCC.

## **Selected 2020 Enacted Kansas Legislation**

The bill prohibits electric and natural gas public utilities subject to rate regulation, not including cooperatives or utilities owned by one or more cooperatives, from being included in a consolidated or unitary combined return, or to collect income tax as a component of retail rates.

### **Property Tax**

Senate Bill 155 deannexes all City of Valley Center territory within the Hillside Cemetery District, located in Sedgwick and Harvey counties, from the cemetery district, effective June 30, 2020. After July 1, 2020, any territory annexed by the City of Valley Center located within the Hillside Cemetery District will be excluded from the cemetery district upon annexation.

### **Sales Tax**

Senate Bill 173 authorizes and directs the Secretary of Transportation to initiate a program to be called the Eisenhower Legacy Transportation Program. The bill specifies the types of projects authorized, addresses local funding and new and continuing grant programs, authorizes alternative procurement methods under certain circumstances, increases city connecting links payments, adds reporting requirements, requires at least \$8 million to be spent in each county through FY 2030, states 16.154 percent of sales tax shall be levied for the State Highway Fund (SHF), and makes additional changes to law.

The bill amends law to state, starting July 1, 2021, 16.154 percent of the 6.5 percent retailers' sales tax and the same percentage of the compensating use tax shall be levied for the SHF and such tax moneys are to be deposited into the SHF for SHF purposes and for city connecting links.



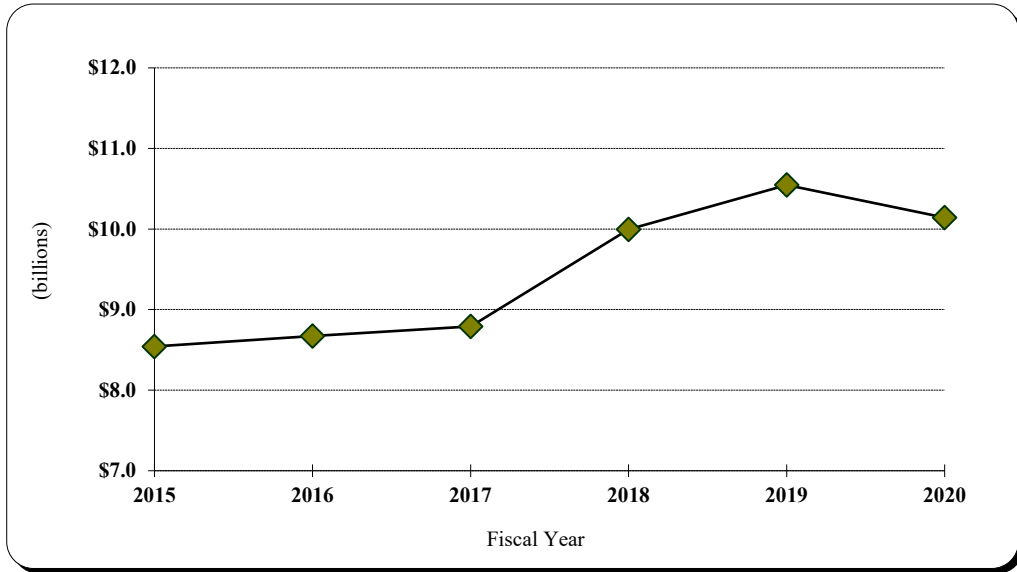
## **Selected 2020 Enacted Kansas Legislation**

### **Motor Vehicle Legislation**

House Bill 2137 amends the Scrap Metal Theft Reduction Act to remove the requirement that scrap metal dealers photograph the vehicle in which a junk vehicle or other regulated scrap metal property is delivered.

## Total Department of Revenue Collections before Refunds

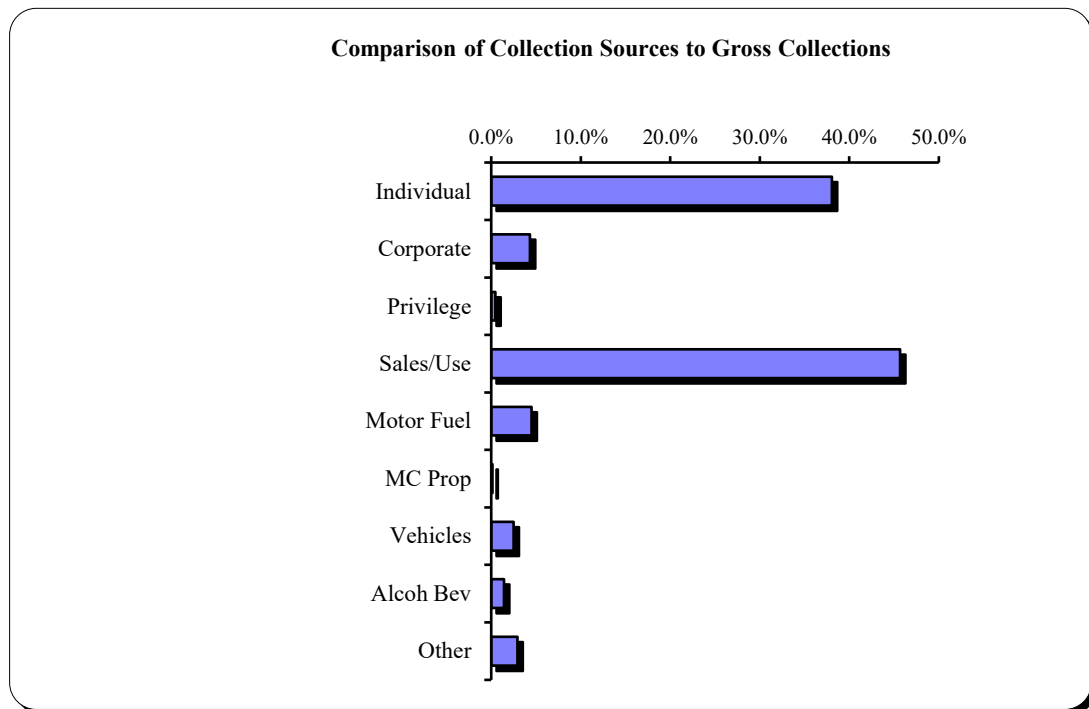
Total Department of Revenue Collections (before refunds) decreased by 3.8% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2015	\$8,542,289,348	0.8%
2016	\$8,673,261,394	1.5%
2017	\$8,791,242,448	1.4%
2018	\$9,995,796,726	13.7%
2019	\$10,545,931,493	5.5%
2020	\$10,143,619,478	-3.8%

## Gross Total Collections and by Source

Collections by Department of Revenue

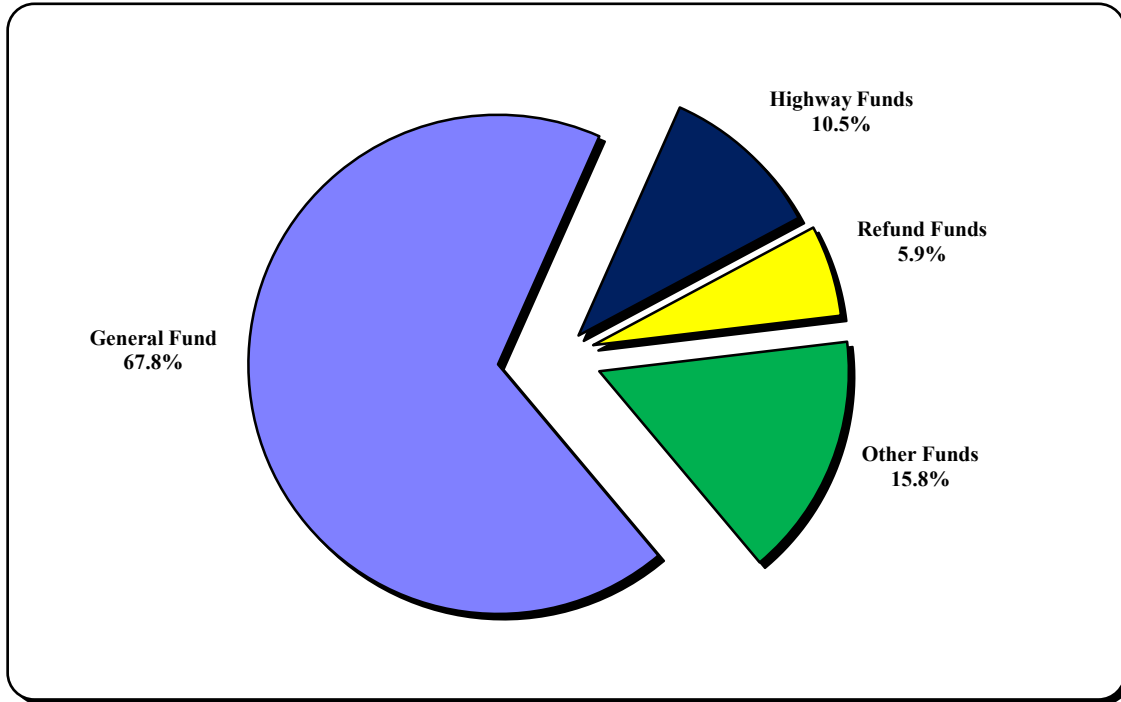


<u>Source</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020</u>	<u>Percent Change</u>	<u>Percent of FY2020 Total</u>
Individual Income Taxes	\$4,264,995,212	\$3,858,361,789	-9.5%	38.0%
Corporate Income Taxes	\$472,787,133	\$439,616,865	-7.0%	4.3%
Privilege Taxes	\$50,453,974	\$48,123,588	-4.6%	0.5%
State and Local Sales and Use Taxes	\$4,534,091,413	\$4,632,424,770	2.2%	45.7%
Motor Fuel Taxes	\$464,448,938	\$457,330,447	-1.5%	4.5%
Property Taxes: Commercial Vehicle Fee*	\$11,856,678	\$12,501,595	5.4%	0.1%
Division of Vehicles	\$259,287,020	\$254,567,409	-1.8%	2.5%
Alcoholic Beverage Control	\$152,018,682	\$144,809,699	-4.7%	1.4%
Other Taxes and Fees	<u>\$335,992,443</u>	<u>\$295,883,316</u>	-11.9%	2.9%
<b>Total</b>	<b>\$10,545,931,493</b>	<b>\$10,143,619,478</b>	<b>-3.8%</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; corporate franchise tax; 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

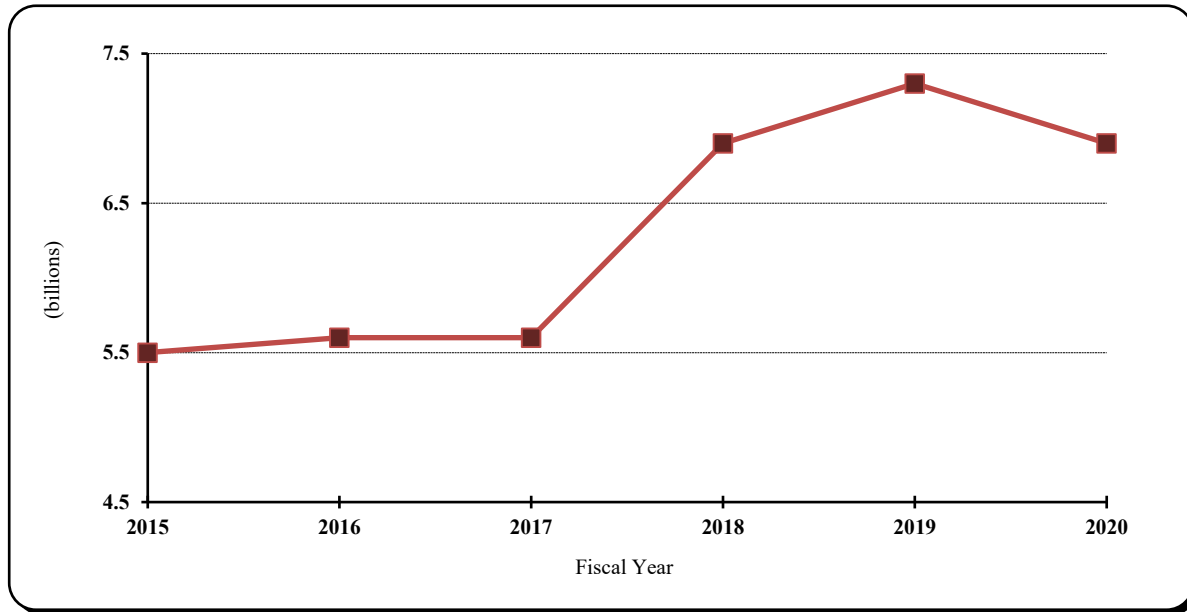


<u>Fund</u>	<u>Fiscal Year</u> <u>2019</u>	<u>Fiscal Year</u> <u>2020</u>	<u>Percent</u> <u>Change</u>	<u>Fiscal Year</u> <u>2020</u> <u>Percent</u> <u>Total</u>
State General Fund	\$7,305,556,920	\$6,873,794,255	-5.9%	67.8%
All Highway Funds	\$1,062,686,615	\$1,068,585,792	0.6%	10.5%
All Refund Funds	\$569,287,794	\$600,713,556	5.5%	5.9%
Other Funds	<u>\$1,608,400,164</u>	<u>\$1,600,525,875</u>	-0.5%	<u>15.8%</u>
Total	\$10,545,931,493	\$10,143,619,478	-3.8%	100.0%

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

Collections by Department of Revenue

Fiscal Year 2020 State General Fund Collections decreased by 5.9% compared to the prior fiscal year.



### General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2019</u>	<u>Fiscal Year</u> <u>2020</u>	<u>Percent</u> <u>Change</u>
Commercial Vehicle Fees*	\$11,852,078	\$12,501,595	5.5%
Individual Income Tax	\$3,755,710,444	\$3,338,185,250	-11.1%
Corporate Income	\$437,400,155	\$384,407,313	-12.1%
Privilege	\$48,648,035	\$46,196,538	-5.0%
Sales Tax	\$2,335,435,774	\$2,352,523,422	0.7%
Use Tax	\$431,966,955	\$479,059,757	10.9%
Alcoholic Beverage Taxes, Fees, Fines	\$112,849,996	\$110,630,438	-2.0%
Cigarette/Tobacco Tax **	\$128,254,374	\$128,090,620	-0.1%
Mineral Tax	\$41,695,612	\$20,691,726	-50.4%
Other ***	<u>\$1,743,497</u>	<u>\$1,507,596</u>	-13.5%
<b>Total</b>	<b>\$7,305,556,920</b>	<b>\$6,873,794,255</b>	<b>-5.9%</b>

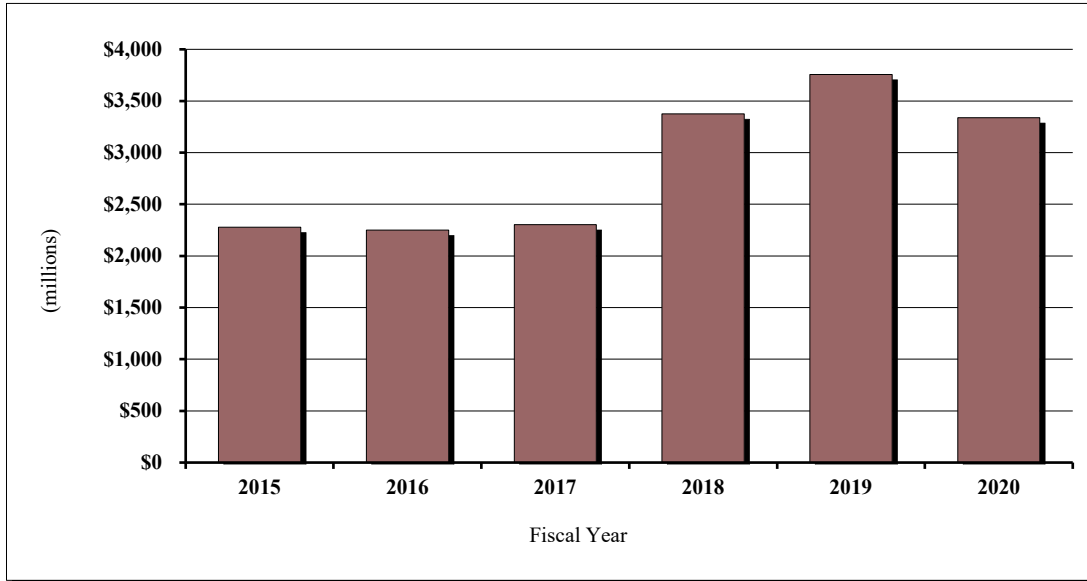
\* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

\*\* Cigarette/Tobacco includes electronic cigarettes.

\*\*\* Other includes: bingo; corporate franchise tax; 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.

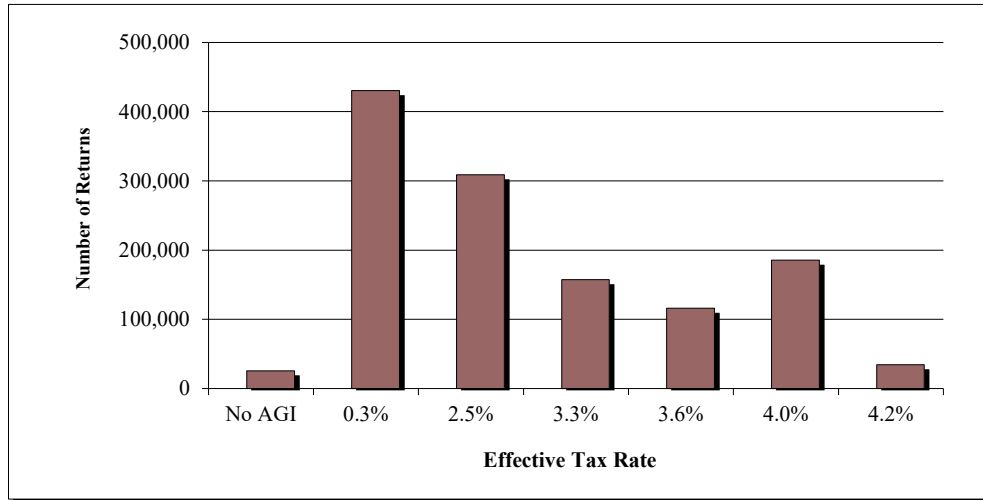


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2015	\$2,277,540,835	2.7%
2016	\$2,248,935,698	(1.3%)
2017	\$2,304,027,340	2.4%
2018	\$3,374,420,399	46.5%
2019	\$3,755,710,444	11.3%
2020	\$3,338,185,250	-11.1%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2018 Returns Processed in Calendar Year 2019

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 -	25,597	(\$1,572,696,102)	(\$355,257)
0.3%	\$0 - \$25,000	430,663	\$5,153,540,614	\$ 16,852,402
2.5%	\$25,000.01 - \$50,000	308,681	\$11,235,212,724	\$ 276,056,548
3.3%	\$50,000.01 - \$75,000	157,276	\$9,625,571,826	\$ 316,149,263
3.6%	\$75,000.01 - \$100,000	116,148	\$10,076,465,937	\$ 362,933,427
4.0%	\$100,000.01 - \$250,000	185,557	\$26,610,149,206	\$ 1,058,923,338
4.2%	\$250,000.01 - Over	<u>34,554</u>	<u>\$22,716,585,591</u>	<u>\$947,146,756</u>
3.6%	Total Kansas Residents	1,258,476	\$83,844,829,796	\$2,977,706,477

\* 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	1,971	\$34,894
Creative Arts	1,346	\$14,320
Hometown Hero	1,298	\$17,112
Meals on Wheels	3,658	\$75,987
Military Emergency Relief	1,808	\$29,255
Non Game Wildlife	3,817	\$64,696
School District	<u>1,413</u>	<u>\$41,842</u>
Total	15,311	\$278,106

# Number of K40 Tax Returns by Filing Status

## Resident Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2014	515,672	17,247	546,867	145,799	1,225,585
	42.1%	1.4%	44.6%	11.9%	100.0%
2015	517,145	18,292	556,841	147,096	1,239,374
	41.7%	1.5%	44.9%	11.9%	100.0%
2016	515,427	19,692	557,753	143,040	1,235,912
	41.7%	1.6%	45.1%	11.6%	100.0%
2017	513,613	21,081	565,682	144,493	1,244,869
	41.3%	1.7%	45.4%	11.6%	100.0%
2018	515,581	22,600	575,332	144,963	1,258,476
	41.0%	1.8%	45.7%	11.5%	100.0%

## Non-Resident and Part-Year Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2014	139,267	5,482	110,800	26,837	282,386
	49.3%	1.9%	39.2%	9.5%	100.0%
2015	141,717	5,654	117,284	27,819	292,474
	48.5%	1.9%	40.1%	9.5%	100.0%
2016	138,145	5,724	116,691	27,199	287,759
	48.0%	2.0%	40.6%	9.5%	100.0%
2017	137,776	5,989	120,642	27,362	291,769
	47.2%	2.1%	41.3%	9.4%	100.0%
2018	140,604	6,437	125,119	28,348	300,508
	46.8%	2.1%	41.6%	9.4%	100.0%



## Individual Income Tax for Tax Year 2018 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	6,844	\$294,634,990	\$9,594,318	0.4%	\$1,402	82
Anderson	3,204	\$132,691,046	\$4,460,229	0.2%	\$1,392	84
Atchison	6,155	\$296,420,344	\$9,383,478	0.4%	\$1,525	69
Barber	1,932	\$78,144,380	\$2,982,068	0.1%	\$1,544	66
Barton	10,620	\$525,042,831	\$18,794,694	0.7%	\$1,770	38
Bourbon	5,662	\$211,762,488	\$6,279,332	0.2%	\$1,109	102
Brown	3,873	\$176,093,270	\$5,749,990	0.2%	\$1,485	76
Butler	27,947	\$1,864,486,947	\$72,228,567	2.8%	\$2,584	6
Chase	1,059	\$48,110,400	\$1,757,941	0.1%	\$1,660	47
Chautauqua	1,149	\$52,317,756	\$1,657,556	0.1%	\$1,443	79
Cherokee	7,102	\$322,312,987	\$6,900,735	0.3%	\$972	105
Cheyenne	1,145	\$43,754,655	\$1,654,612	0.1%	\$1,445	78
Clark	854	\$45,551,519	\$1,552,824	0.1%	\$1,818	33
Clay	3,478	\$148,001,425	\$4,977,539	0.2%	\$1,431	80
Cloud	3,533	\$144,049,587	\$4,673,803	0.2%	\$1,323	95
Coffey	3,584	\$196,210,513	\$7,307,068	0.3%	\$2,039	17
Comanche	690	\$26,477,482	\$926,965	0.0%	\$1,343	93
Cowley	13,395	\$632,068,380	\$20,144,354	0.8%	\$1,504	72
Crawford	14,512	\$769,906,462	\$23,972,532	0.9%	\$1,652	49
Decatur	1,269	\$47,227,394	\$1,648,309	0.1%	\$1,299	97
Dickinson	8,148	\$364,850,703	\$12,408,694	0.5%	\$1,523	70
Doniphan	2,887	\$143,759,896	\$3,649,518	0.1%	\$1,264	101
Douglas	42,312	\$2,709,171,561	\$101,467,134	3.9%	\$2,398	8
Edwards	1,265	\$61,714,050	\$2,263,199	0.1%	\$1,789	37
Elk	1,102	\$42,279,747	\$1,483,234	0.1%	\$1,346	92
Ellis	11,878	\$642,082,432	\$24,122,823	0.9%	\$2,031	20
Ellsworth	2,706	\$131,436,226	\$4,727,862	0.2%	\$1,747	40
Finney	16,188	\$814,268,972	\$28,238,013	1.1%	\$1,744	42
Ford	13,342	\$633,926,883	\$20,955,146	0.8%	\$1,571	60
Franklin	10,760	\$531,901,751	\$17,725,026	0.7%	\$1,647	50
Geary	9,664	\$363,193,806	\$10,525,453	0.4%	\$1,089	103
Gove	1,210	\$50,528,898	\$1,984,782	0.1%	\$1,640	51
Graham	1,062	\$39,455,251	\$1,444,612	0.1%	\$1,360	91
Grant	2,778	\$156,846,489	\$5,673,819	0.2%	\$2,042	16
Gray	2,568	\$136,959,448	\$5,889,125	0.2%	\$2,293	10
Greeley	521	\$26,561,734	\$1,016,477	0.0%	\$1,951	23
Greenwood	2,641	\$105,653,739	\$3,528,516	0.1%	\$1,336	94
Hamilton	784	\$15,653,359	\$1,265,232	0.0%	\$1,614	56
Harper	2,308	\$97,294,533	\$3,204,309	0.1%	\$1,388	86
Harvey	17,222	\$887,694,721	\$31,207,308	1.2%	\$1,812	35
Haskell	1,426	\$96,426,412	\$3,839,391	0.1%	\$2,692	4
Hodgeman	754	\$38,851,673	\$1,469,504	0.1%	\$1,949	24
Jackson	5,825	\$260,344,798	\$8,758,340	0.3%	\$1,504	73
Jefferson	8,123	\$429,401,020	\$15,003,057	0.6%	\$1,847	31
Jewell	1,255	\$50,445,884	\$1,625,434	0.1%	\$1,295	99
Johnson	236,076	\$25,238,202,538	\$887,560,470	34.5%	\$3,760	1
Kearny	1,540	\$83,535,142	\$3,130,876	0.1%	\$2,033	18
Kingman	3,054	\$145,197,997	\$5,285,941	0.2%	\$1,731	43
Kiowa	995	\$44,808,669	\$1,655,801	0.1%	\$1,664	46
Labette	8,273	\$341,367,970	\$10,552,003	0.4%	\$1,275	100
Lane	730	\$28,064,820	\$1,273,824	0.0%	\$1,745	41
Leavenworth	26,758	\$1,482,084,031	\$48,601,682	1.9%	\$1,816	34
Lincoln	1,364	\$58,765,808	\$1,774,359	0.1%	\$1,301	96
Linn	4,059	\$177,022,460	\$5,635,020	0.2%	\$1,388	87
Logan	1,268	\$60,963,445	\$2,233,755	0.1%	\$1,762	39
Lyon	13,262	\$612,271,180	\$20,739,930	0.8%	\$1,564	63
Marion	4,868	\$225,219,322	\$7,718,797	0.3%	\$1,586	59
Marshall	4,664	\$243,139,590	\$8,394,587	0.3%	\$1,800	36


## Individual Income Tax for Tax Year 2018 by County

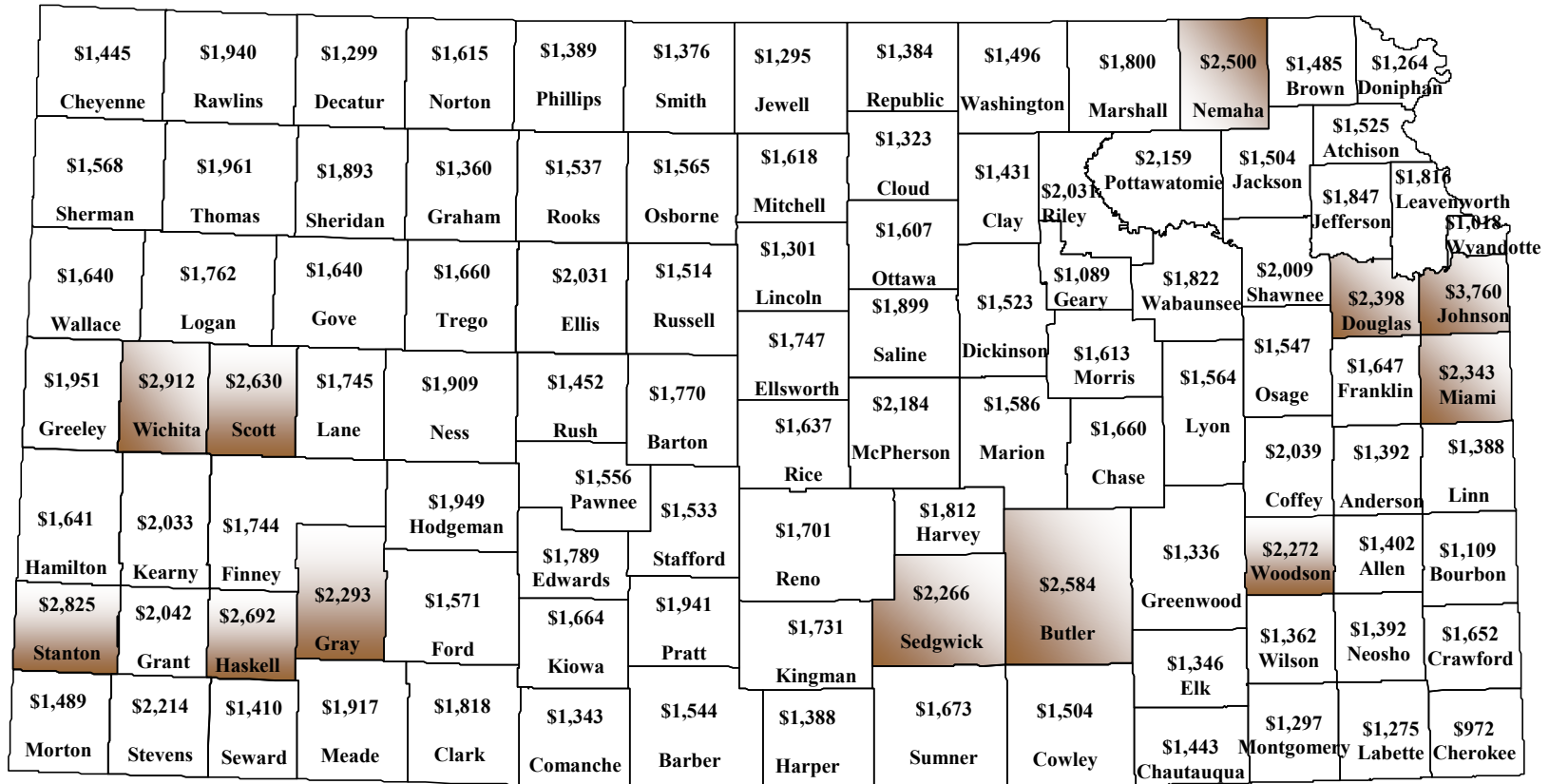
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	12,214	\$721,137,016	\$26,674,957	1.0%	\$2,184	14
Meade	1,432	\$76,427,334	\$2,744,990	0.1%	\$1,917	27
Miami	12,061	\$800,575,208	\$28,256,812	1.1%	\$2,343	9
Mitchell	2,819	\$123,908,358	\$4,562,417	0.2%	\$1,618	54
Montgomery	12,243	\$533,494,788	\$15,882,766	0.6%	\$1,297	98
Morris	2,257	\$101,909,894	\$3,640,336	0.1%	\$1,613	57
Morton	1,126	\$55,224,940	\$1,676,907	0.1%	\$1,489	75
Nemaha	4,558	\$296,737,681	\$11,396,907	0.4%	\$2,500	7
Neosho	6,131	\$264,787,490	\$8,536,222	0.3%	\$1,392	83
Ness	1,283	\$61,848,001	\$2,449,658	0.1%	\$1,909	28
Norton	2,152	\$85,550,117	\$3,475,617	0.1%	\$1,615	55
Osage	6,580	\$302,552,443	\$10,181,081	0.4%	\$1,547	65
Osborne	1,414	\$59,119,759	\$2,213,294	0.1%	\$1,565	62
Ottawa	2,405	\$106,075,833	\$3,864,757	0.2%	\$1,607	58
Pawnee	2,441	\$108,171,203	\$3,797,539	0.1%	\$1,556	64
Phillips	2,500	\$98,782,837	\$3,472,031	0.1%	\$1,389	85
Pottawatomie	8,921	\$517,007,688	\$19,262,457	0.7%	\$2,159	15
Pratt	3,789	\$199,638,413	\$7,354,269	0.3%	\$1,941	25
Rawlins	1,013	\$47,979,896	\$1,965,704	0.1%	\$1,940	26
Reno	25,154	\$1,220,705,314	\$42,796,200	1.7%	\$1,701	44
Republic	2,137	\$89,271,610	\$2,957,899	0.1%	\$1,384	88
Rice	3,742	\$177,909,196	\$6,127,241	0.2%	\$1,637	53
Riley	20,228	\$1,095,069,023	\$41,086,249	1.6%	\$2,031	19
Rooks	2,243	\$79,336,708	\$3,447,016	0.1%	\$1,537	67
Rush	1,417	\$58,531,465	\$2,057,957	0.1%	\$1,452	77
Russell	2,768	\$119,459,892	\$4,190,386	0.2%	\$1,514	71
Saline	23,657	\$1,262,127,553	\$44,931,922	1.7%	\$1,899	29
Scott	2,060	\$138,545,314	\$5,418,551	0.2%	\$2,630	5
Sedgwick	196,744	\$11,948,116,539	\$445,846,054	17.3%	\$2,266	12
Seward	8,612	\$401,489,126	\$12,144,070	0.5%	\$1,410	81
Shawnee	73,181	\$4,006,206,965	\$147,020,862	5.7%	\$2,009	21
Sheridan	1,124	\$45,944,836	\$2,128,095	0.1%	\$1,893	30
Sherman	2,573	\$122,255,405	\$4,035,630	0.2%	\$1,568	61
Smith	1,509	\$56,141,208	\$2,077,116	0.1%	\$1,376	89
Stafford	1,889	\$81,686,294	\$2,895,676	0.1%	\$1,533	68
Stanton	783	\$53,328,788	\$2,212,051	0.1%	\$2,825	3
Stevens	1,927	\$113,392,170	\$4,266,949	0.2%	\$2,214	13
Sumner	8,457	\$409,987,883	\$14,149,752	0.6%	\$1,673	45
Thomas	3,323	\$169,418,232	\$6,514,870	0.3%	\$1,961	22
Trego	1,231	\$56,219,191	\$2,043,122	0.1%	\$1,660	48
Wabaunsee	2,660	\$132,960,184	\$4,847,695	0.2%	\$1,822	32
Wallace	650	\$32,502,698	\$1,066,122	0.0%	\$1,640	52
Washington	2,843	\$122,534,381	\$4,253,866	0.2%	\$1,496	74
Wichita	1,863	\$134,735,135	\$5,425,674	0.2%	\$2,912	2
Wilson	3,545	\$151,876,244	\$4,826,828	0.2%	\$1,362	90
Woodson	1,267	\$71,550,090	\$2,878,975	0.1%	\$2,272	11
Wyandotte	61,647	\$2,514,706,003	\$62,753,407	2.4%	\$1,018	104
KS Residents with county indicator	1,140,220	73,053,548,160	2,570,488,923		\$2,254	
KS Residents with no county indicator	<u>118,256</u>	<u>\$10,791,281,636</u>	<u>\$407,217,554</u>		\$3,444	
Total Residents	1,258,476	\$83,844,829,796	\$2,977,706,477	87.5%	\$2,366	
Non-Residents	245,439	\$94,283,138,280	\$364,475,621	10.7%	\$1,485	
Part-Year Residents	<u>55,069</u>	<u>\$3,484,942,853</u>	<u>\$62,009,077</u>	<u>1.8%</u>	\$1,126	
All Taxpayers	1,558,984	\$181,612,910,929	\$3,404,191,175	100.0%	\$2,184	

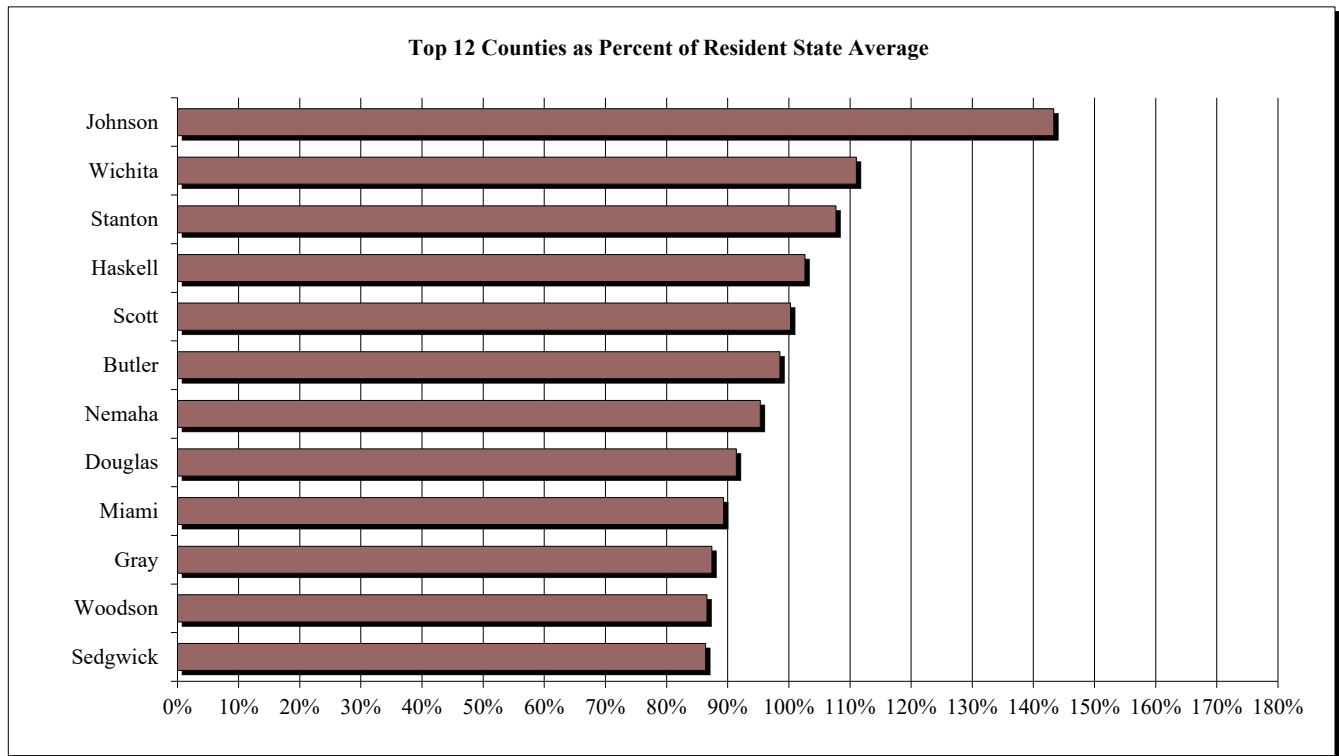
### Individual Income Tax Liability Tax Year 2018

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 24 and 25 of this report.

 Top 12 counties with highest average tax liability per return



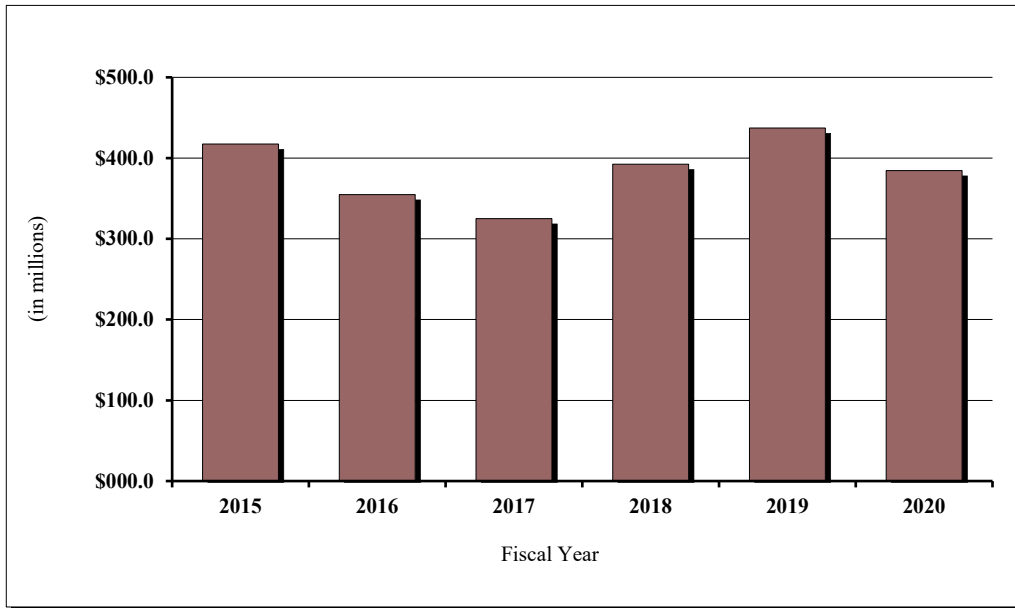
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2018



<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	\$3,760	1	143%
Wichita	\$2,912	2	111%
Stanton	\$2,825	3	108%
Haskell	\$2,692	4	103%
Scott	\$2,630	5	100%
Butler	\$2,584	6	99%
Nemaha	\$2,500	7	95%
Douglas	\$2,398	8	91%
Miami	\$2,343	9	89%
Gray	\$2,293	10	87%
Woodson	\$2,272	11	87%
Sedgwick	\$2,266	12	86%
Average Kansas Residents (top 12 counties)			100%

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

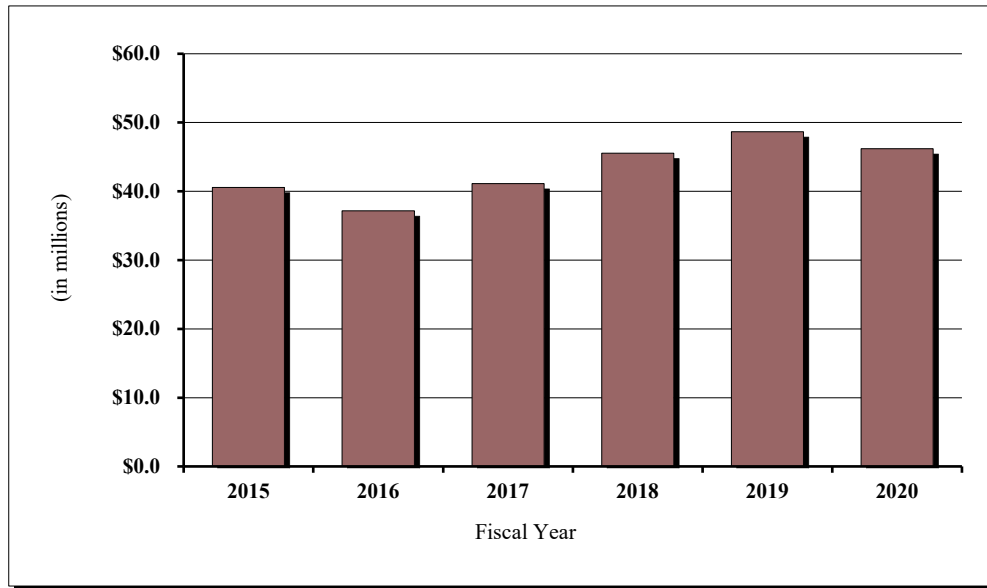
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2015	\$417,399,546	4.5%
2016	\$354,725,599	-15.0%
2017	\$324,956,280	-8.4%
2018	\$392,439,745	20.8%
2019	\$437,400,155	11.5%
2020	\$384,407,313	-12.1%

## 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>
2015	\$40,545,772	25.0%
2016	\$37,151,150	-8.4%
2017	\$41,138,206	10.7%
2018	\$45,526,797	10.7%
2019	\$48,648,035	6.9%
2020	\$46,196,538	-5.0%

## Corporate Income and Financial Institution Tax Liabilities by Bracket

Returns Processed In Calendar Year 2019

### 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	18,410	61.8%	(\$847,329)	-0.2%
\$0 - \$75,000	8,282	27.8%	\$5,429,825	1.1%
\$75,000.01 - \$100,000	419	1.4%	\$1,860,987	0.4%
\$100,000.01 - \$500,000	1,563	5.2%	\$19,830,431	4.0%
\$500,000.01 - \$1,000,000	366	1.2%	\$20,542,084	4.1%
\$1,000,000.01 - Over	<u>773</u>	2.6%	<u>\$452,875,150</u>	90.6%
Total	29,813	100.0%	\$499,691,148	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	58	14.6%	\$0	0.0%
\$0 - \$500,000	98	24.7%	\$912,931	2.2%
\$500,000.01 - \$1,000,000	63	15.9%	\$1,889,284	4.7%
\$1,000,000.01 - Over	<u>178</u>	44.8%	<u>\$37,774,870</u>	93.1%
Total	397	100.0%	\$40,577,085	100.0%

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

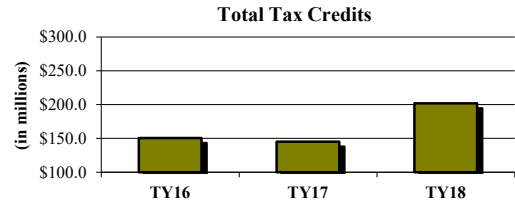
<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	6	20.0%	\$0	0.0%
\$0 - \$100,000	5	16.7%	\$4,816	0.1%
\$100,000.01 - \$1,000,000	8	26.7%	\$156,509	2.5%
\$1,000,000.01 - Over	<u>11</u>	36.7%	<u>\$6,184,845</u>	97.5%
Total	30	100.0%	\$6,346,170	100.0%

# Tax Year 2018 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax Years

	TY 2016	TY 2017	TY 2018
Corporate Income Tax	\$ 42,724,565	\$ 28,560,187	\$ 74,576,480
Individual Income Tax	\$ 102,830,215	\$ 110,734,961	\$ 121,807,345
Privilege Tax	<u>\$ 5,141,171</u>	<u>\$ 5,685,894</u>	<u>\$ 5,291,262</u>
Total Tax Credits	\$ 150,695,951	\$ 144,981,042	\$ 201,675,087

Totals include confidential amounts.



### Adoption Credit - \$2,164,036

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.

### 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 - \$0

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 - \$4,467,248

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) - \$190,222

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) - Amount withheld for confidentiality.

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.

### 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 - \$4,044,653**

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77. Program restarted in Tax Year 2018 after being 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 - \$1,403,996**

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 - \$1,881,631**

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 - Amount withheld for confidentiality.**

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 Osawatomie 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 - \$30,284**

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 - \$77,630,736**

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 - Amount withheld for confidentiality.**

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 - \$0**

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 - \$9,847,101**

K.S.A. 79-32,271 - - Effective for taxable years commencing on or after January 1, 2013.

The income tax credit is for certain individuals who purchased food in Kansas. In order to qualify for the credit, the taxpayer must have purchased food in Kansas, had a federal adjusted gross income not exceeding \$30,615, domiciled in Kansas entire tax year, and must be either a person with a disability, regardless of age, or without a disability who is 55 years of age or older, or is without a disability who is younger than 55 years of age who claims an exemption for one or more dependent children under 18 years of age.

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**High Performance Incentive Program - \$76,254,903**

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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**Historic Preservation Credit - \$10,297,252**

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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**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 not to exceed 75% 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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**Low Income Student Scholarship Credit - \$2,146,427**

K.S.A. 72-4352 - Effective for taxable years commencing after 12/31/14.

This program provides eligible students with scholarships to pay all or a portion of tuition to attend a qualified school in Kansas. The scholarship is financed through a tax credit against corporate, premium, or privilege income tax liability in an amount equal to 70% of the amount contributed for scholarships.

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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 (LEAK) 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 - \$0**

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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**Research & Development Credit - \$2,689,258**

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 corporate income tax.

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**Rural Opportunity Zone Credit - \$1,930,304**

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 Kansas corporate income tax.

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**Small Employer Health Insurance Credit - Amount withheld for confidentiality.**

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 - \$371,812**

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 - \$0**

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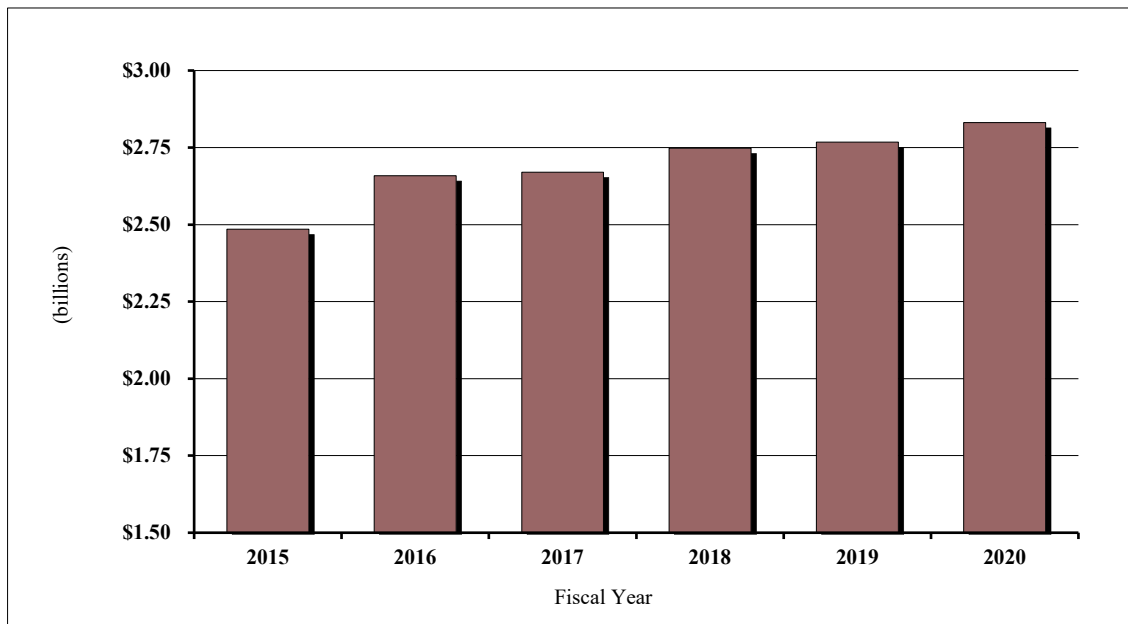
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## 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 2020, the state gained \$41.3 million from the Streamline Sales Tax Project.

On June 21, 2018, the United States Supreme Court issued its decision in the case of *South Dakota v. Wayfair, Inc. et al.* In its decision the Court overturned the requirement established in prior rulings that a remote seller must have a physical presence in a state before that state could require the remote seller to collect that state's sales and/or use tax. On August 1, 2019, the Department released Notice 19-04 – Sales Tax Requirements for Retailers Doing Business in Kansas. The notice instructed those remote sellers who were not already registered with the Kansas Department of Revenue to register, collect and remit the sales or use tax beginning October 1, 2019. Since August 1, 2019, the Department observed an increase of over 50% in the registrations of remote seller accounts.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
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%
2017	\$2,285,870,437	\$384,654,260	\$2,670,524,697	0.4%
2018	\$2,341,693,269	\$406,513,522	\$2,748,206,791	2.9%
2019	\$2,335,435,774	\$431,966,955	\$2,767,402,729	0.7%
2020	\$2,352,523,422	\$479,059,757	\$2,831,583,179	2.3%

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

County	FY2019	FY2020	Percent Change	FY2019 Per Capita	FY2019 PC Rank	FY2020 Per Capita*	FY2020 PC Rank*
Allen	\$12,228,120	\$10,954,711	-10.4%	\$983	16	\$886	27
Anderson	\$4,786,543	\$4,825,374	0.8%	\$608	71	\$614	75
Atchison	\$10,784,329	\$12,677,304	17.6%	\$666	57	\$789	40
Barber	\$4,030,925	\$3,640,628	-9.7%	\$901	24	\$822	32
Barton	\$28,011,341	\$28,574,565	2.0%	\$1,073	11	\$1,108	13
Bourbon	\$9,716,036	\$9,617,540	-1.0%	\$663	58	\$662	63
Brown	\$7,074,576	\$7,794,334	10.2%	\$737	41	\$815	34
Butler	\$46,135,546	\$48,148,158	4.4%	\$691	50	\$720	49
Chase	\$1,311,888	\$1,392,695	6.2%	\$499	89	\$526	88
Chautauqua	\$1,474,776	\$1,606,245	8.9%	\$446	97	\$494	94
Cherokee	\$7,322,944	\$7,634,607	4.3%	\$366	100	\$383	101
Cheyenne	\$1,612,569	\$1,999,331	24.0%	\$606	73	\$752	44
Clark	\$1,175,400	\$1,362,283	15.9%	\$586	76	\$683	61
Clay	\$5,844,197	\$6,087,419	4.2%	\$731	45	\$761	42
Cloud	\$8,067,691	\$8,317,791	3.1%	\$924	21	\$947	19
Coffey	\$6,993,869	\$10,398,749	48.7%	\$849	30	\$1,271	7
Comanche	\$1,284,605	\$1,343,879	4.6%	\$735	42	\$791	38
Cowley	\$22,568,629	\$23,945,876	6.1%	\$641	61	\$686	58
Crawford	\$30,558,074	\$30,793,315	0.8%	\$783	34	\$793	37
Decatur	\$1,458,268	\$1,447,612	-0.7%	\$508	88	\$512	92
Dickinson	\$11,875,718	\$12,009,665	1.1%	\$634	64	\$650	68
Doniphan	\$3,372,438	\$3,151,416	-6.6%	\$439	98	\$415	98
Douglas	\$107,902,917	\$107,065,275	-0.8%	\$889	26	\$876	28
Edwards	\$1,548,701	\$1,603,232	3.5%	\$544	82	\$573	83
Elk	\$1,243,730	\$1,350,349	8.6%	\$496	90	\$534	86
Ellis	\$39,579,100	\$40,392,176	2.1%	\$1,379	2	\$1,415	3
Ellsworth	\$4,149,747	\$3,968,514	-4.4%	\$670	56	\$650	69
Finney	\$49,188,429	\$50,314,064	2.3%	\$1,344	3	\$1,380	5
Ford	\$32,076,104	\$33,125,573	3.3%	\$947	18	\$985	18
Franklin	\$18,700,350	\$20,652,828	10.4%	\$730	46	\$809	35
Gearry	\$25,885,522	\$26,691,373	3.1%	\$794	33	\$843	30
Gove	\$3,055,838	\$3,043,281	-0.4%	\$1,170	9	\$1,155	11
Graham	\$2,051,173	\$1,898,421	-7.4%	\$823	31	\$765	41
Grant	\$5,362,973	\$6,351,936	18.4%	\$731	44	\$888	26
Gray	\$3,793,261	\$3,712,987	-2.1%	\$629	68	\$620	73
Greeley	\$832,704	\$777,337	-6.6%	\$679	53	\$631	72
Greenwood	\$3,179,470	\$2,804,584	-11.8%	\$525	85	\$469	95
Hamilton	\$1,757,283	\$1,879,502	7.0%	\$674	54	\$740	45
Harper	\$4,184,175	\$4,488,816	7.3%	\$760	37	\$826	31
Harvey	\$23,891,721	\$24,454,347	2.4%	\$698	49	\$710	54
Haskell	\$2,823,461	\$2,848,475	0.9%	\$706	48	\$718	51
Hodgeman	\$889,647	\$931,369	4.7%	\$489	91	\$519	90
Jackson	\$7,433,098	\$7,673,602	3.2%	\$560	80	\$583	80
Jefferson	\$6,112,951	\$6,905,904	13.0%	\$322	103	\$363	103
Jewell	\$1,026,887	\$1,097,722	6.9%	\$361	101	\$381	102
Johnson	\$730,233,357	\$721,514,120	-1.2%	\$1,222	6	\$1,198	10
Kearny	\$1,885,527	\$1,995,950	5.9%	\$478	94	\$520	89
Kingman	\$4,376,070	\$5,218,544	19.3%	\$599	75	\$730	47
Kiowa	\$1,711,660	\$1,615,202	-5.6%	\$680	52	\$653	66
Labette	\$12,925,438	\$13,421,101	3.8%	\$647	60	\$684	60
Lane	\$1,195,128	\$1,156,764	-3.2%	\$766	36	\$754	43
Leavenworth	\$43,247,678	\$45,820,398	5.9%	\$532	84	\$560	84
Lincoln	\$1,186,974	\$1,373,599	15.7%	\$393	99	\$464	96
Linn	\$4,700,129	\$4,980,341	6.0%	\$482	92	\$513	91
Logan	\$2,459,517	\$2,203,829	-10.4%	\$865	29	\$789	39
Lyon	\$29,222,548	\$29,880,577	2.3%	\$875	28	\$900	24
Marion	\$6,121,973	\$5,986,444	-2.2%	\$512	86	\$504	93
Marshall	\$8,538,825	\$8,873,715	3.9%	\$878	27	\$914	23

## Total Amount State Sales Tax Collections by County

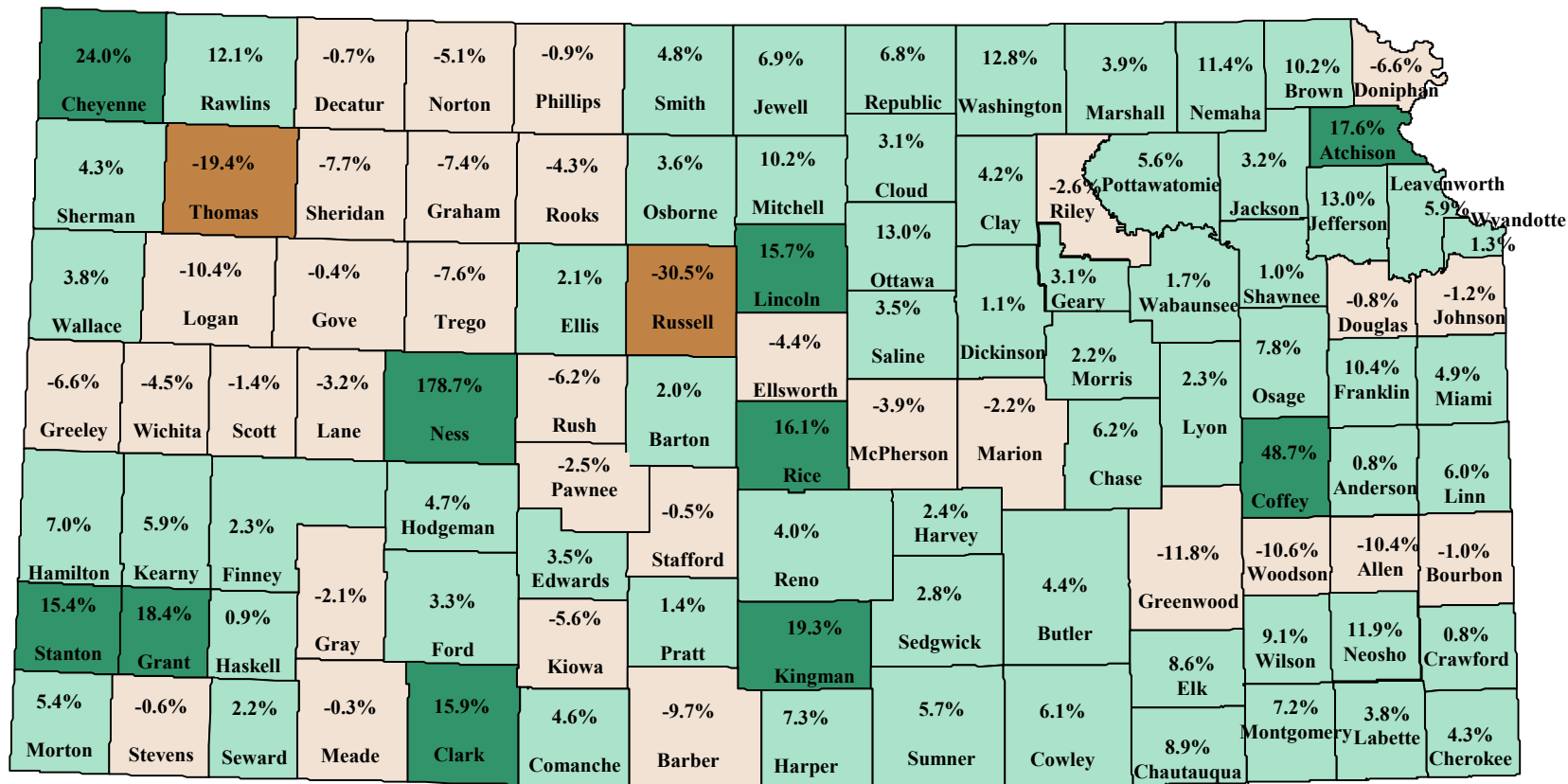
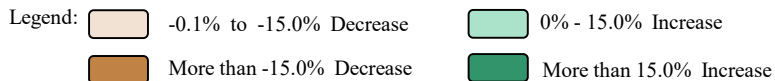
6.50% state sales tax rate effective July 1, 2015

County	FY2019	FY2020	Percent Change	FY2019 Per Capita	FY2019 PC Rank	FY2020 Per Capita*	FY2020 PC Rank*
McPherson	\$29,784,521	\$28,632,204	-3.9%	\$1,044	12	\$1,003	17
Meade	\$2,380,897	\$2,373,685	-0.3%	\$574	79	\$589	79
Miami	\$21,248,446	\$22,300,187	4.9%	\$631	66	\$651	67
Mitchell	\$5,777,786	\$6,365,448	10.2%	\$939	19	\$1,065	15
Montgomery	\$23,910,885	\$25,643,156	7.2%	\$744	38	\$806	36
Morris	\$3,327,232	\$3,399,481	2.2%	\$603	74	\$605	77
Morton	\$1,618,627	\$1,706,582	5.4%	\$607	72	\$660	64
Nemaha	\$7,491,605	\$8,346,009	11.4%	\$738	40	\$816	33
Neosho	\$12,749,869	\$14,271,336	11.9%	\$799	32	\$892	25
Ness	\$2,693,794	\$7,507,679	178.7%	\$949	17	\$2,730	1
Norton	\$3,467,683	\$3,289,438	-5.1%	\$639	62	\$614	76
Osage	\$5,724,496	\$6,171,277	7.8%	\$359	102	\$387	100
Osborne	\$2,139,620	\$2,217,647	3.6%	\$616	69	\$648	70
Ottawa	\$1,764,461	\$1,993,587	13.0%	\$304	105	\$350	104
Pawnee	\$3,796,573	\$3,703,549	-2.5%	\$579	78	\$577	81
Phillips	\$3,582,945	\$3,550,094	-0.9%	\$674	55	\$678	62
Pottawatomie	\$32,517,472	\$34,326,197	5.6%	\$1,339	4	\$1,408	4
Pratt	\$11,064,936	\$11,216,047	1.4%	\$1,180	7	\$1,224	8
Rawlins	\$1,346,150	\$1,508,536	12.1%	\$537	83	\$596	78
Reno	\$55,482,153	\$57,725,966	4.0%	\$890	25	\$931	21
Republic	\$2,971,075	\$3,172,221	6.8%	\$637	63	\$684	59
Rice	\$6,046,738	\$7,022,350	16.1%	\$634	65	\$736	46
Riley	\$53,483,553	\$52,076,189	-2.6%	\$726	47	\$702	55
Rooks	\$3,710,416	\$3,550,094	-4.3%	\$740	39	\$722	48
Rush	\$1,437,663	\$1,348,499	-6.2%	\$465	95	\$444	97
Russell	\$7,060,200	\$4,903,889	-30.5%	\$1,022	14	\$715	53
Saline	\$67,951,375	\$70,352,532	3.5%	\$1,249	5	\$1,297	6
Scott	\$4,577,250	\$4,512,964	-1.4%	\$935	20	\$936	20
Sedgwick	\$559,632,103	\$575,568,191	2.8%	\$1,090	10	\$1,115	12
Seward	\$22,657,970	\$23,159,148	2.2%	\$1,040	13	\$1,081	14
Shawnee	\$177,825,184	\$179,530,450	1.0%	\$1,002	15	\$1,015	16
Sheridan	\$1,956,842	\$1,805,310	-7.7%	\$773	35	\$716	52
Sherman	\$6,914,615	\$7,208,861	4.3%	\$1,172	8	\$1,218	9
Smith	\$2,458,750	\$2,575,681	4.8%	\$682	51	\$719	50
Stafford	\$2,299,166	\$2,287,742	-0.5%	\$550	81	\$550	85
Stanton	\$1,209,826	\$1,396,499	15.4%	\$609	70	\$696	56
Stevens	\$3,624,344	\$3,601,931	-0.6%	\$652	59	\$657	65
Sumner	\$13,372,280	\$14,134,982	5.7%	\$582	77	\$619	74
Thomas	\$14,959,653	\$12,057,386	-19.4%	\$1,940	1	\$1,550	2
Trego	\$2,561,111	\$2,366,084	-7.6%	\$917	23	\$844	29
Wabaunsee	\$2,210,421	\$2,248,566	1.7%	\$320	104	\$324	105
Wallace	\$945,328	\$981,241	3.8%	\$629	67	\$646	71
Washington	\$2,759,878	\$3,113,827	12.8%	\$509	87	\$576	82
Wichita	\$1,541,304	\$1,472,572	-4.5%	\$732	43	\$695	57
Wilson	\$4,155,025	\$4,532,248	9.1%	\$480	93	\$532	87
Woodson	\$1,445,288	\$1,292,441	-10.6%	\$454	96	\$412	99
Wyandotte	\$151,966,101	\$154,003,929	1.3%	\$919	22	\$931	22
Total Counties	\$2,775,766,162	\$2,822,319,675	1.7%	\$953		\$969	
Miscellaneous	<u>\$7,481,374</u>	<u>\$7,026,723</u>					
Grand Total	\$2,783,247,535	\$2,829,346,398	1.7%				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2020

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

This map shows the Fiscal Year 2020 state sales tax collection percentage change over Fiscal Year 2019, by county. Total statewide percent change was a 1.7% increase. Details of this map are contained in pages 36 and 37 of this report.

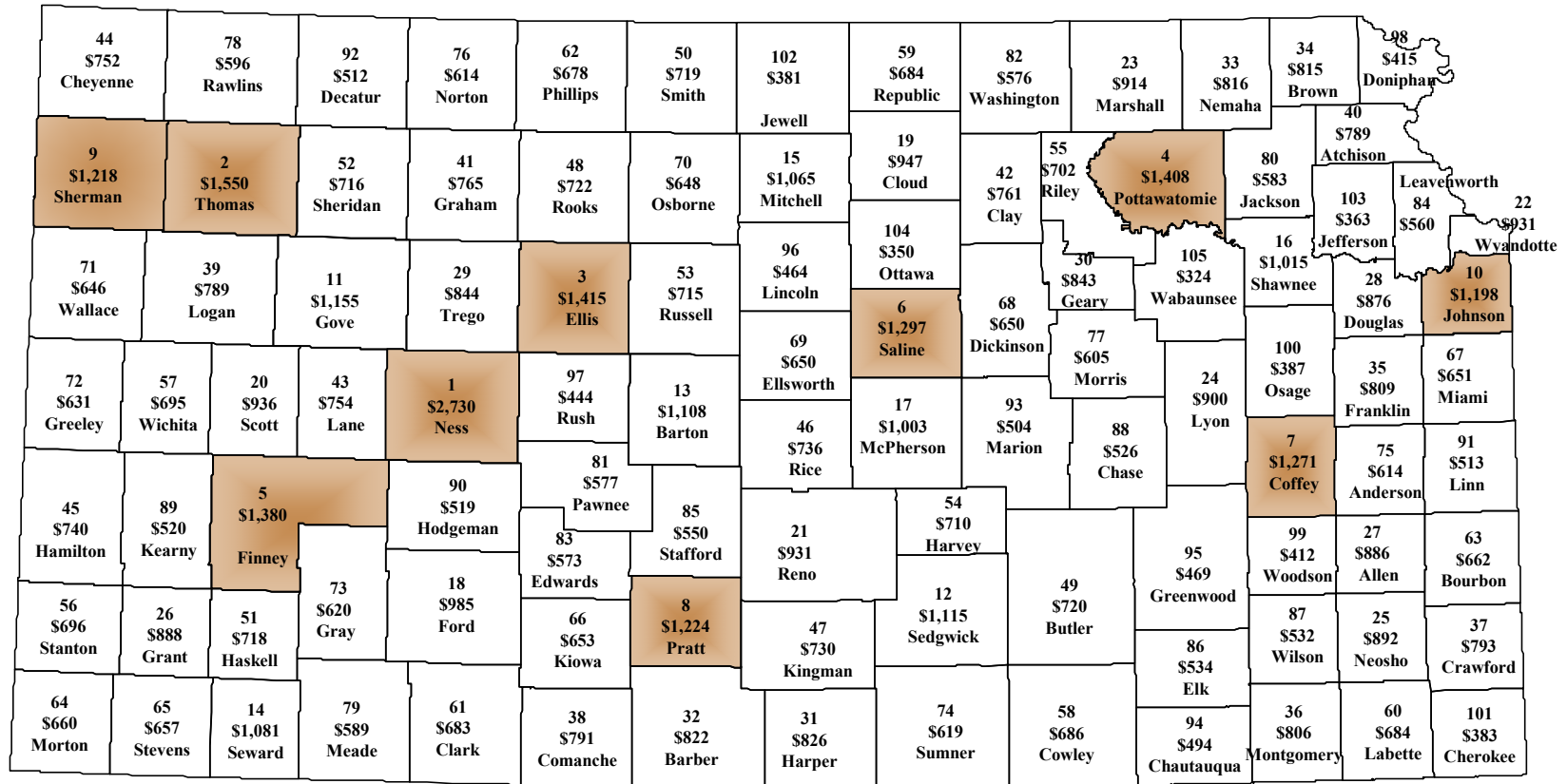


Revised historical data is available upon request.

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

This map shows the Fiscal Year 2020 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 36 and 37 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: 6.50% effective July 1, 2015

<u>North American Industry Classification</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$2,309,899	\$2,757,158	19.4%
112 Animal Production	\$292,556	\$423,197	44.7%
113 Forestry and Logging	Confidential	Confidential	n/a
114 Fishing, Hunting and Trapping	\$125,959	\$137,222	8.9%
115 Agriculture and Forestry Support Activities	\$457,104	\$532,092	16.4%
<b>2-digit Total</b>	<b>\$3,187,082</b>	<b>\$3,853,221</b>	<b>20.9%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$349,480	\$278,548	-20.3%
212 Mining (except Oil and Gas)	\$5,502,727	\$6,439,847	17.0%
213 Support Activities for Mining	\$8,903,869	\$7,768,971	-12.7%
<b>2-digit Total</b>	<b>\$14,756,076</b>	<b>\$14,487,366</b>	<b>-1.8%</b>
<b>22 Utilities</b>			
221 Utilities	\$77,343,019	\$75,138,568	-2.9%
<b>2-digit Total</b>	<b>\$77,343,019</b>	<b>\$75,138,568</b>	<b>-2.9%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$12,090,816	\$11,930,596	-1.3%
237 Heavy and Civil Engineering Construction	\$23,694,638	\$27,673,849	16.8%
238 Specialty Trade Contractors	\$57,654,305	\$58,903,984	2.2%
<b>2-digit Total</b>	<b>\$93,439,758</b>	<b>\$98,508,429</b>	<b>5.4%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$4,474,007	\$4,634,792	3.6%
312 Beverage and Tobacco Product Mfg	\$1,313,169	\$1,186,747	-9.6%
313 Textile Mills	\$83,551	\$76,003	-9.0%
314 Textile Product Mills	\$594,599	\$561,221	-5.6%
315 Apparel Mfg	\$185,448	\$167,680	-9.6%
316 Leather and Allied Product Mfg	\$46,089	\$52,134	13.1%
321 Wood Product Mfg	\$2,269,316	\$1,880,754	-17.1%
322 Paper Mfg	\$372,148	\$343,587	-7.7%
323 Printing and Related Support Activities	\$6,243,966	\$5,886,901	-5.7%
324 Petroleum and Coal Products Mfg	\$1,135,323	\$1,481,378	30.5%
325 Chemical Mfg	\$2,556,901	\$2,263,269	-11.5%
326 Plastics and Rubber Products Mfg	\$2,058,191	\$2,020,462	-1.8%
327 Nonmetallic Mineral Product Mfg	\$17,122,670	\$19,483,961	13.8%
331 Primary Metal Mfg	\$904,666	\$600,105	-33.7%
332 Fabricated Metal Product Mfg	\$6,246,224	\$8,433,321	35.0%
333 Machinery Mfg	\$2,579,405	\$2,716,366	5.3%
334 Computer and Electronic Product Mfg	\$1,120,863	\$1,242,849	10.9%
335 Electrical Equipment & Appliance Mfg	\$638,285	\$494,767	-22.5%
336 Transportation Equipment Mfg	\$1,661,879	\$1,438,452	-13.4%
337 Furniture and Related Product Mfg	\$2,239,435	\$1,960,414	-12.5%
339 Miscellaneous Mfg	\$2,862,812	\$2,755,725	-3.7%
<b>2-digit Total</b>	<b>\$56,708,947</b>	<b>\$59,680,888</b>	<b>5.2%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$136,463,007	\$144,058,081	5.6%
424 Merchant Wholesalers, Nondurable Goods	\$29,707,516	\$29,985,284	0.9%
425 Electronic Markets and Agents and Brokers	\$18,546,285	\$15,203,789	-18.0%
<b>2-digit Total</b>	<b>\$184,716,810</b>	<b>\$189,247,152</b>	<b>2.5%</b>
<b>44-45 Retail Trade</b>			

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

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

<u>North American Industry Classification</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Percent Change</u>
441 Motor Vehicle and Parts Dealers	\$361,610,216	\$378,537,820	4.7%
442 Furniture and Home Furnishings Stores	\$65,016,192	\$62,187,121	-4.4%
443 Electronics and Appliance Stores	\$43,823,434	\$44,345,147	1.2%
444 Building Material and Garden Supply Stores	\$164,114,147	\$189,469,856	15.5%
445 Food and Beverage Stores	\$236,930,259	\$260,942,570	10.1%
446 Health and Personal Care Stores	\$27,541,644	\$29,248,958	6.2%
447 Gasoline Stations	\$82,315,128	\$83,951,745	2.0%
448 Clothing and Clothing Accessories Stores	\$70,955,988	\$59,441,642	-16.2%
451 Sporting Goods, Hobby, Book, & Music Stores	\$44,830,153	\$45,783,420	2.1%
452 General Merchandise Stores	\$424,397,006	\$438,827,828	3.4%
453 Miscellaneous Store Retailers	\$50,727,118	\$51,777,877	2.1%
454 Nonstore Retailers	\$20,148,696	\$22,690,470	12.6%
<b>2-digit Total</b>	<b>\$1,592,409,982</b>	<b>\$1,667,204,450</b>	<b>4.7%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$691,409	\$620,981	-10.2%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$3,257,785	\$3,309,790	1.6%
485 Transit and Ground Passenger Transportation	\$49,561	\$18,192	-63.3%
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$3,154,493	\$2,797,198	-11.3%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$106,199	\$124,107	16.9%
493 Warehousing and Storage	\$2,449,134	\$2,380,100	-2.8%
<b>2-digit Total</b>	<b>\$10,010,678</b>	<b>\$9,558,161</b>	<b>-4.5%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$4,010,061	\$3,554,490	-11.4%
512 Motion Picture & Sound Recording Industries	\$7,969,337	\$5,441,244	-31.7%
515 Broadcasting (except Internet)	\$6,709,796	\$7,097,118	5.8%
516 Internet Publishing and Broadcasting	Confidential	Confidential	n/a
517 Telecommunications	\$143,849,670	\$134,237,752	-6.7%
518 ISPs, Search Portals, and Data Processing	\$627,921	\$625,399	-0.4%
519 Other Information Services	\$842,420	\$947,609	12.5%
<b>2-digit Total</b>	<b>\$164,009,203</b>	<b>\$151,903,612</b>	<b>-7.4%</b>
<b>52 Finance and Insurance</b>			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$5,328,540	\$5,278,147	-0.9%
523 Securities and Commodity Contract Brokerage	\$283,142	\$329,892	16.5%
524 Insurance Carriers and Related Activities	\$375,774	\$268,664	-28.5%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$5,987,662</b>	<b>\$5,876,906</b>	<b>-1.8%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$2,651,085	\$2,724,851	2.8%
532 Rental and Leasing Services	\$40,629,799	\$41,042,318	1.0%
533 Lessors of Nonfinancial Intangible Assets	\$325,748	\$85,424	-73.8%
<b>2-digit Total</b>	<b>\$43,606,632</b>	<b>\$43,852,593</b>	<b>0.6%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$24,474,496	\$23,504,515	-4.0%
<b>2-digit Total</b>	<b>\$24,474,496</b>	<b>\$23,504,515</b>	<b>-4.0%</b>

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

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

<u>North American Industry Classification</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Percent Change</u>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$3,862,208	\$2,379,666	-38.4%
<b>2-digit Total</b>	<b>\$3,862,208</b>	<b>\$2,379,666</b>	<b>-38.4%</b>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$25,544,860	\$27,801,868	8.8%
562 Waste Management and Remediation Services	\$1,780,694	\$1,205,060	-32.3%
<b>2-digit Total</b>	<b>\$27,325,554</b>	<b>\$29,006,928</b>	<b>6.2%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$6,120,933	\$5,200,600	-15.0%
<b>2-digit Total</b>	<b>\$6,120,933</b>	<b>\$5,200,600</b>	<b>-15.0%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$2,429,426	\$2,397,240	-1.3%
622 Hospitals	\$2,490,547	\$2,415,685	-3.0%
623 Nursing and Residential Care Facilities	\$329,029	\$286,068	-13.1%
624 Social Assistance	\$655,449	\$585,913	-10.6%
<b>2-digit Total</b>	<b>\$5,904,451</b>	<b>\$5,684,906</b>	<b>-3.7%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$8,820,863	\$7,064,428	-19.9%
712 Museums, Historical Sites, Zoos, and Parks	\$1,090,267	\$832,357	-23.7%
713 Amusement, Gambling, and Recreation	\$26,667,235	\$22,983,642	-13.8%
<b>2-digit Total</b>	<b>\$36,578,365</b>	<b>\$30,880,427</b>	<b>-15.6%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$49,041,228	\$38,848,304	-20.8%
722 Food Services and Drinking Places	\$276,497,702	\$263,233,983	-4.8%
<b>2-digit Total</b>	<b>\$325,538,931</b>	<b>\$302,082,288</b>	<b>-7.2%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$68,349,573	\$70,193,259	2.7%
812 Personal and Laundry Services	\$21,136,167	\$17,773,591	-15.9%
813 Membership Associations and Organizations	\$4,554,022	\$4,449,010	-2.3%
814 Private Households	\$94,042	\$137,307	46.0%
<b>2-digit Total</b>	<b>\$94,133,804</b>	<b>\$92,553,167</b>	<b>-1.7%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$11,644,947	\$10,972,683	-5.8%
922 Justice, Public Order, and Safety Activities	\$233,707	\$35,921	-84.6%
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$28,184	\$27,263	-3.3%
925 Administration of Housing Programs, Urban Plan	Confidential	Confidential	n/a
926 Administration of Economic Programs	\$29,058	\$28,668	-1.3%
928 National Security and International Affairs	Confidential	Confidential	n/a
<b>2-digit Total</b>	<b>\$11,958,132</b>	<b>\$11,088,144</b>	<b>-7.3%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$1,174,814	\$7,654,410	551.5%
<b>2-digit Total</b>	<b>\$1,174,814</b>	<b>\$7,654,410</b>	<b>551.5%</b>
<b>Total</b>	<b>\$2,783,247,535</b>	<b>\$2,829,346,398</b>	<b>1.7%</b>

## Local Sales and Use Tax Collections Issued for FY 2019 and FY 2020

County/City	Sales Tax			Use Tax		
	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change
Allen County	\$2,300,475	\$2,300,700	0.0%	\$448,931	\$441,669	-1.6%
Anderson County	\$1,278,078	\$1,244,954	-2.6%	\$245,335	\$466,981	90.3%
Atchison County	\$2,288,379	\$2,440,687	6.7%	\$455,918	\$647,066	41.9%
Barber County	\$683,854	\$636,794	-6.9%	\$131,725	\$152,345	15.7%
Barton County	\$4,692,261	\$4,709,468	0.4%	\$576,109	\$654,119	13.5%
Bourbon County	\$2,358,438	\$2,287,843	-3.0%	\$404,895	\$429,926	6.2%
Brown County	\$1,201,924	\$1,290,996	7.4%	\$232,982	\$264,281	13.4%
Butler County	\$341,003	\$4,182	n/a	\$78,410	\$247	n/a
Chase County	\$233,492	\$258,165	10.6%	\$58,261	\$65,946	13.2%
Chautauqua County	\$549,098	\$613,304	11.7%	\$143,191	\$152,325	6.4%
Cherokee County	\$2,007,992	\$2,099,239	4.5%	\$920,488	\$1,022,678	11.1%
Cheyenne County	\$567,078	\$704,646	24.3%	\$351,931	\$254,996	-27.5%
Clay County	\$1,005,988	\$1,012,338	0.6%	\$193,045	\$260,805	35.1%
Cloud County	\$1,344,697	\$1,382,382	2.8%	\$176,676	\$177,397	0.4%
Cowley County	\$2,027	\$606	-70.1%	\$894	\$40	-95.6%
Crawford County	\$5,153,398	\$5,183,465	0.6%	\$972,695	\$1,125,504	15.7%
Decatur County	\$278,076	\$272,102	-2.1%	\$100,938	\$98,943	-2.0%
Dickinson County	\$3,164,706	\$3,106,080	-1.9%	\$516,821	\$631,626	22.2%
Doniphan County	\$651,244	\$612,547	-5.9%	\$277,638	\$285,468	2.8%
Douglas County	\$18,063,910	\$22,226,701	n/a	\$2,404,063	\$3,297,343	n/a
Edwards County	\$275,775	\$279,923	1.5%	\$54,088	\$82,573	52.7%
Elk County	\$230,758	\$241,021	4.4%	\$37,879	\$46,236	22.1%
Ellis County	\$1,366,783	\$5,958	n/a	\$184,674	\$0	n/a
Ellsworth County	\$704,720	\$669,065	-5.1%	\$140,700	\$173,306	23.2%
Finney County	\$10,609,338	\$10,730,476	1.1%	\$1,211,222	\$1,603,011	32.3%
Ford County	\$5,491,005	\$5,778,089	5.2%	\$641,748	\$816,671	27.3%
Franklin County	\$4,715,472	\$5,095,500	8.1%	\$1,023,837	\$1,325,436	29.5%
Geary County	\$5,549,794	\$5,460,023	-1.6%	\$906,464	\$956,152	5.5%
Gove County	\$1,014,084	\$1,036,777	2.2%	\$180,614	\$181,137	0.3%
Graham County	\$352,440	\$334,339	-5.1%	\$67,259	\$70,823	5.3%
Gray County	\$711,958	\$679,823	-4.5%	\$223,035	\$180,678	-19.0%
Greeley County	\$165,933	\$150,079	-9.6%	\$40,452	\$43,934	8.6%
Greenwood County	\$608,883	\$778,488	n/a	\$153,570	\$193,728	n/a
Hamilton County	\$310,572	\$347,092	11.8%	\$51,953	\$73,484	41.4%
Harvey County	\$8,009,883	\$8,208,330	2.5%	\$1,382,899	\$1,574,150	13.8%
Haskell County	\$241,728	\$257,882	6.7%	\$54,695	\$63,371	15.9%
Hodgeman County	\$164,606	\$179,642	9.1%	\$32,030	\$38,486	20.2%
Jackson County	\$1,827,313	\$1,811,552	-0.9%	\$350,576	\$322,956	-7.9%
Jefferson County	\$1,199,623	\$1,216,432	1.4%	\$278,577	\$366,546	31.6%
Jewell County	\$204,047	\$216,492	6.1%	\$51,311	\$75,896	47.9%
Johnson County	\$175,001,456	\$175,845,671	0.5%	\$36,960,685	\$41,320,990	11.8%
Kingman County	\$1,182,771	\$1,276,897	8.0%	\$303,030	\$345,969	14.2%
Kiowa County	\$304,731	\$284,420	-6.7%	\$90,296	\$201,947	123.7%
Labette County	\$2,796,925	\$2,841,932	1.6%	\$552,316	\$594,643	7.7%
Lane County	\$200,868	\$216,864	8.0%	\$39,473	\$61,430	55.6%
Leavenworth County	\$7,396,862	\$7,674,245	3.8%	\$1,505,916	\$1,870,144	24.2%
Lincoln County	\$241,366	\$386,871	60.3%	\$74,181	\$70,737	-4.6%
Linn County	\$54,865	\$722,693	n/a	\$13,576	\$252,484	n/a
Logan County	\$613,927	\$590,489	-3.8%	\$98,826	\$116,834	18.2%
Lyon County	\$4,827,929	\$4,957,803	2.7%	\$604,891	\$700,712	15.8%
Marion County	\$1,191,987	\$1,065,194	n/a	\$270,460	\$220,057	n/a
Marshall County	\$0	\$0	n/a	\$0	\$12,007	n/a
Mcpheerson County	\$7,194,854	\$6,970,835	-3.1%	\$1,686,388	\$1,938,844	15.0%
Meade County	\$441,115	\$443,705	0.6%	\$97,765	\$112,832	15.4%
Miami County	\$5,542,648	\$5,656,669	2.1%	\$1,165,128	\$1,289,035	10.6%
Mitchell County	\$1,014,132	\$1,073,862	5.9%	\$131,532	\$179,030	36.1%
Montgomery County	\$1	\$0	-100.0%	\$0	\$0	n/a
Morris County	\$584,183	\$585,043	0.1%	\$96,260	\$118,412	23.0%
Morton County	\$268,244	\$298,702	11.4%	\$88,114	\$88,026	-0.1%
Nemaha County	\$1,953,199	\$2,043,479	4.6%	\$403,048	\$454,103	12.7%
Neosho County	\$3,443,956	\$4,037,158	n/a	\$563,971	\$819,407	n/a
Norton County	\$441,354	\$428,072	-3.0%	\$113,541	\$131,156	15.5%
Osage County	\$1,078,190	\$1,099,332	2.0%	\$199,502	\$236,425	18.5%
Osborne County	\$580,052	\$594,477	2.5%	\$110,214	\$144,676	31.3%
Ottawa County	\$342,439	\$365,498	6.7%	\$72,852	\$98,982	35.9%
Pawnee County	\$1,292,187	\$1,239,742	-4.1%	\$199,177	\$215,217	8.1%
Phillips County	\$313,010	\$309,130	-1.2%	\$72,442	\$92,335	27.5%
Pottawatomie County	\$5,281,473	\$5,460,936	3.4%	\$709,705	\$750,828	5.8%
Pratt County	\$3,247,428	\$3,185,373	-1.9%	\$709,747	\$711,236	0.2%
Rawlins County	\$243,890	\$270,310	10.8%	\$128,709	\$105,863	-17.8%

## Local Sales and Use Tax Collections Issued for FY 2019 and FY 2020

County/City	Sales Tax			Use Tax		
	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change
Reno County	\$13,939,602	\$10,282,893	n/a	\$2,446,715	\$2,141,337	n/a
Republic County	\$1,059,315	\$1,132,682	6.9%	\$172,458	\$239,190	38.7%
Rice County	\$998,443	\$1,192,681	19.5%	\$300,278	\$493,637	64.4%
Riley County	\$8,977,904	\$8,786,867	-2.1%	\$1,108,495	\$1,309,368	18.1%
Rooks County	\$321,035	\$307,807	-4.1%	\$50,888	\$58,143	14.3%
Russell County	\$2,234,811	\$1,735,781	-22.3%	\$333,708	\$328,786	-1.5%
Saline County	\$11,050,996	\$11,403,848	3.2%	\$1,115,926	\$1,345,104	20.5%
Scott County	\$1,640,151	\$1,612,146	-1.7%	\$273,532	\$302,683	10.7%
Sedgwick County	\$91,808,834	\$94,233,523	2.6%	\$12,390,744	\$13,392,075	8.1%
Seward County	\$4,654,932	\$4,760,744	2.3%	\$752,626	\$740,010	-1.7%
Shawnee County	\$34,047,331	\$34,012,182	-0.1%	\$5,417,882	\$6,007,190	10.9%
Sheridan County	\$633,501	\$476,364	-24.8%	\$302,576	\$127,532	-57.9%
Sherman County	\$2,540,072	\$2,658,897	4.7%	\$350,772	\$382,566	9.1%
Smith County	\$885,714	\$902,874	1.9%	\$163,443	\$188,178	15.1%
Stafford County	\$409,426	\$407,256	-0.5%	\$78,948	\$79,419	0.6%
Stanton County	\$199,050	\$249,834	25.5%	\$62,866	\$63,312	0.7%
Stevens County	\$634,715	\$630,540	-0.7%	\$175,664	\$149,764	-14.7%
Sumner County	\$2,313,351	\$2,519,589	8.9%	\$415,948	\$574,563	38.1%
Thomas County	\$3,427,577	\$3,247,135	n/a	\$628,598	\$601,292	n/a
Trego County	\$564,896	\$598,277	5.9%	\$254,871	\$143,776	n/a
Wabaunsee County	\$650,071	\$641,977	-1.2%	\$174,624	\$194,054	11.1%
Wallace County	\$9,736	\$163,695	n/a	\$5,483	\$72,674	n/a
Washington County	\$509,419	\$549,962	8.0%	\$143,387	\$199,706	39.3%
Wichita County	\$624,397	\$603,484	-3.3%	\$132,580	\$150,738	13.7%
Wilson County	\$0	\$0	#DIV/0!	\$0	\$0	n/a
Woodson County	\$256,643	\$235,568	-8.2%	\$57,343	\$67,494	17.7%
Wyandotte County	\$25,350,985	\$26,000,380	2.6%	\$4,184,908	\$5,580,853	33.4%
Abilene	\$994,805	\$892,996	n/a	\$115,177	\$134,554	n/a
Alden	\$7,917	\$8,267	4.4%	\$4,803	\$4,910	2.2%
Alma	\$90,050	\$92,975	3.2%	\$16,537	\$19,683	19.0%
Almena	\$10,744	\$10,585	-1.5%	\$4,675	\$5,751	23.0%
Altamont	\$66,144	\$69,316	4.8%	\$27,761	\$27,516	-0.9%
Altoona	\$18,391	\$17,837	-3.0%	\$4,475	\$5,190	16.0%
Americus	\$16,746	\$45,038	n/a	\$3,809	\$8,360	n/a
Andover	\$2,523,463	\$2,005,329	n/a	\$633,540	\$387,599	n/a
Anthony	\$154,173	\$146,004	-5.3%	\$22,335	\$37,675	68.7%
Argonia	\$22,646	\$19,105	-15.6%	\$7,647	\$11,611	51.8%
Arkansas City	\$3,737,833	\$3,557,050	n/a	\$605,363	\$578,101	n/a
Arma	\$83,036	\$81,502	-1.8%	\$19,985	\$20,429	2.2%
Ashland	\$90,980	\$88,351	-2.9%	\$18,545	\$25,026	34.9%
Atchison	\$1,562,312	\$1,643,274	5.2%	\$249,617	\$374,920	50.2%
Attica	\$101,502	\$110,369	n/a	\$14,137	\$26,622	n/a
Auburn	\$133,586	\$140,230	5.0%	\$27,199	\$35,813	31.7%
Augusta	\$2,077,285	\$2,134,374	2.7%	\$444,753	\$442,013	-0.6%
Axtell	\$51,607	\$63,792	23.6%	\$8,064	\$12,819	59.0%
Baldwin City	\$469,629	\$482,516	2.7%	\$108,826	\$153,517	41.1%
Basehor	\$467,467	\$463,975	-0.7%	\$160,643	\$177,310	10.4%
Baxter Springs	\$653,808	\$675,317	3.3%	\$328,904	\$509,547	54.9%
Belle Plaine	\$93,951	\$111,277	18.4%	\$31,270	\$36,404	16.4%
Belleville	\$153,605	\$173,419	12.9%	\$19,653	\$25,070	27.6%
Beloit	\$766,178	\$789,703	3.1%	\$80,647	\$109,707	36.0%
Bennington	\$26,692	\$28,086	5.2%	\$8,003	\$13,265	65.8%
Benton	\$121,064	\$126,360	4.4%	\$25,282	\$30,661	n/a
Blue Rapids	\$156,513	\$148,304	-5.2%	\$23,909	\$26,533	11.0%
Bonner Springs	\$3,140,444	\$3,455,755	10.0%	\$466,357	\$485,516	4.1%
Bronson	\$9,569	\$11,567	20.9%	\$2,940	\$4,064	38.2%
Buhler	\$70,948	\$69,567	-1.9%	\$27,573	\$38,350	39.1%
Burden	\$26,714	\$25,170	-5.8%	\$5,764	\$7,964	38.2%
Burlingame	\$66,119	\$62,757	-5.1%	\$9,585	\$13,968	45.7%
Burlington	\$926,638	\$919,186	-0.8%	\$130,574	\$149,942	14.8%
Burrton	\$73,944	\$78,354	6.0%	\$16,489	\$20,119	22.0%
Caldwell	\$103,011	\$103,360	0.3%	\$27,548	\$32,288	17.2%
Caney	\$401,120	\$438,275	n/a	\$99,444	\$115,805	n/a
Canton	\$50,132	\$41,918	-16.4%	\$10,891	\$12,665	16.3%
Carbondale	\$194,465	\$200,811	3.3%	\$27,942	\$37,450	34.0%
Cawker City	\$0	\$0	n/a	\$0	\$610	n/a
Cedar Vale	\$37,736	\$38,591	2.3%	\$9,680	\$11,144	15.1%
Chanute	\$2,143,736	\$2,180,776	1.7%	\$296,270	\$339,065	14.4%
Chapman	\$98,431	\$101,861	3.5%	\$21,764	\$24,602	13.0%
Chase	\$12,014	\$12,436	3.5%	\$5,283	\$6,951	31.6%

## Local Sales and Use Tax Collections Issued for FY 2019 and FY 2020

County/City	Sales Tax			Use Tax		
	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change
Cherokee	\$30,597	\$28,414	-7.1%	\$7,322	\$9,906	35.3%
Cherryvale	\$526,954	\$552,131	4.8%	\$156,067	\$188,466	20.8%
Chetopa	\$100,725	\$106,101	5.3%	\$26,242	\$22,496	-14.3%
Cimarron	\$251,173	\$267,307	6.4%	\$54,466	\$63,692	16.9%
Claflin	\$23,667	\$29,515	24.7%	\$4,077	\$6,530	60.1%
Clay Center	\$1,518,538	\$1,473,435	-3.0%	\$182,782	\$184,133	0.7%
Clifton	\$33,271	\$61,718	85.5%	\$31,884	\$46,207	44.9%
Coffeyville	\$4,077,827	\$4,361,862	7.0%	\$741,458	\$1,029,388	38.8%
Colby	\$1,333,885	\$1,280,255	-4.0%	\$166,872	\$177,936	6.6%
Coldwater	\$235,955	\$240,986	2.1%	\$36,021	\$43,802	21.6%
Collyer	\$6,791	\$7,098	4.5%	\$1,868	\$10,295	451.2%
Colony	\$357	\$6,847	n/a	\$200	\$2,120	n/a
Columbus	\$450,086	\$455,462	1.2%	\$125,817	\$100,971	-19.7%
Concordia	\$1,083,323	\$1,112,692	2.7%	\$88,239	\$100,547	13.9%
Conway Springs	\$129,252	\$126,746	-1.9%	\$28,031	\$54,109	93.0%
Cottonwood Falls	\$84,586	\$97,968	15.8%	\$21,553	\$21,076	-2.2%
Council Grove	\$663,278	\$646,606	-2.5%	\$70,225	\$81,541	16.1%
Cunningham	\$54,434	\$105,828	94.4%	\$27,529	\$20,035	-27.2%
Danville	\$1,597	\$2,105	31.9%	\$700	\$883	26.1%
Dearing	\$27,059	\$28,934	6.9%	\$16,454	\$14,338	-12.9%
Deerfield	\$83,765	\$92,165	10.0%	\$15,215	\$15,915	4.6%
Delphos	\$13,806	\$15,723	13.9%	\$4,660	\$5,001	7.3%
Derby	\$2,480,543	\$2,586,029	4.3%	\$292,352	\$474,717	62.4%
DeSoto	\$852,636	\$956,505	12.2%	\$742,378	\$612,171	-17.5%
Dighton	\$113,981	\$108,033	-5.2%	\$25,499	\$31,938	25.3%
Dodge City	\$4,955,565	\$5,151,972	4.0%	\$526,182	\$595,487	13.2%
Douglas	\$153,720	\$201,727	31.2%	\$85,598	\$63,137	-26.2%
Downs	\$55,712	\$56,070	0.6%	\$7,573	\$8,543	12.8%
Easton	\$25,040	\$28,565	14.1%	\$2,060	\$11,336	450.3%
Edgerton	\$403,007	\$457,399	13.5%	\$184,502	\$168,511	-8.7%
Edna	\$58,598	\$56,172	-4.1%	\$20,974	\$16,780	-20.0%
Edwardsville	\$596,050	\$646,363	8.4%	\$314,394	\$332,407	5.7%
Effingham	\$24,888	\$26,006	4.5%	\$7,261	\$8,209	13.0%
El Dorado	\$2,259,598	\$2,316,685	2.5%	\$467,114	\$354,479	-24.1%
Elkhart	\$171,204	\$171,322	0.1%	\$51,563	\$53,248	3.3%
Ellinwood	\$85,580	\$78,521	-8.2%	\$12,115	\$14,568	20.2%
Ellis	\$350,491	\$354,424	1.1%	\$71,362	\$90,792	27.2%
Ellsworth	\$440,920	\$447,357	1.5%	\$51,589	\$73,499	42.5%
Elwood	\$209,081	\$147,445	-29.5%	\$60,471	\$73,405	21.4%
Emporia	\$4,428,980	\$4,441,652	0.3%	\$483,773	\$523,682	8.2%
Erie	\$134,843	\$143,462	6.4%	\$32,410	\$43,684	34.8%
Escondido	\$0	\$0	n/a	\$0	\$696	n/a
Eudora	\$593,957	\$578,385	-2.6%	\$168,036	\$194,556	15.8%
Eureka	\$575,675	\$299,380	n/a	\$99,888	\$55,168	n/a
Fairway	\$784,860	\$755,911	-3.7%	\$338,479	\$426,804	26.1%
Florence	\$41,562	\$43,523	4.7%	\$6,412	\$12,068	88.2%
Fontana	\$2,770	\$3,125	12.8%	\$1,976	\$2,508	26.9%
Fort Scott	\$2,129,370	\$2,076,489	-2.5%	\$274,985	\$301,918	9.8%
Frankfort	\$105,522	\$109,819	4.1%	\$10,694	\$20,422	91.0%
Fredonia	\$907,299	\$894,106	-1.5%	\$170,937	\$162,221	-5.1%
Frontenac	\$530,084	\$584,906	10.3%	\$109,350	\$153,508	40.4%
Galena	\$192,893	\$212,919	10.4%	\$120,157	\$119,099	-0.9%
Garden City	\$6,855,340	\$6,875,281	0.3%	\$554,371	\$818,825	47.7%
Gardner	\$3,565,767	\$3,768,370	5.7%	\$593,150	\$671,495	13.2%
Garnett	\$261,681	\$259,422	-0.9%	\$27,466	\$31,762	15.6%
Gas	\$40,481	\$42,529	5.1%	\$6,296	\$8,470	34.5%
Geneseo	\$18,465	\$16,039	-13.1%	\$8,366	\$8,637	3.2%
Girard	\$255,164	\$263,229	3.2%	\$131,260	\$134,866	2.7%
Glade	\$17,445	\$26,341	n/a	\$3,248	\$3,022	n/a
Glasco	\$26,282	\$22,273	-15.3%	\$4,599	\$5,499	19.6%
Goddard	\$885,478	\$979,605	10.6%	\$139,264	\$210,839	51.4%
Goodland	\$257,495	\$270,467	5.0%	\$31,517	\$32,312	2.5%
Grandview Plaza	\$165,493	\$100,257	n/a	\$37,762	\$28,087	n/a
Great Bend	\$2,549,593	\$2,560,023	0.4%	\$230,475	\$284,532	23.5%
Greensburg	\$140,263	\$134,062	-4.4%	\$30,004	\$31,769	5.9%
Grinnell	\$7,087	\$6,873	-3.0%	\$2,204	\$2,678	21.5%
Hardtner	\$0	\$0	#DIV/0!	\$0	\$0	n/a
Harper	\$382,486	\$392,708	n/a	\$58,680	\$59,930	n/a
Hartford	\$19,037	\$19,226	1.0%	\$3,972	\$5,440	37.0%
Haven	\$62,589	\$70,069	12.0%	\$4,614	\$11,878	157.4%

## Local Sales and Use Tax Collections Issued for FY 2019 and FY 2020

County/City	Sales Tax			Use Tax		
	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change
Hays	\$9,380,709	\$9,773,289	4.2%	\$976,851	\$1,007,259	3.1%
Haysville	\$717,616	\$711,570	-0.8%	\$200,673	\$306,367	52.7%
Herington	\$517,900	\$494,325	n/a	\$112,771	\$149,690	n/a
Hiawatha	\$1,049,181	\$1,115,690	6.3%	\$122,557	\$144,813	18.2%
Highland	\$50,680	\$53,311	5.2%	\$14,783	\$19,462	31.7%
Hill City	\$233,941	\$221,966	-5.1%	\$32,812	\$33,108	0.9%
Hillsboro	\$396,569	\$428,353	8.0%	\$45,844	\$54,591	19.1%
Hoisington	\$185,441	\$188,795	1.8%	\$26,014	\$45,764	75.9%
Holcomb	\$53,431	\$61,576	15.2%	\$28,423	\$28,617	0.7%
Holton	\$676,754	\$689,138	1.8%	\$64,131	\$65,287	1.8%
Horton	\$257,235	\$277,006	7.7%	\$55,689	\$58,219	4.5%
Howard	\$61,293	\$68,093	11.1%	\$11,800	\$13,252	12.3%
Hugoton	\$650,115	\$650,211	0.0%	\$158,047	\$144,038	-8.9%
Humboldt	\$184,305	\$165,773	-10.1%	\$54,836	\$65,658	19.7%
Hutchinson	\$8,326,886	\$8,453,842	1.5%	\$1,070,472	\$1,211,983	13.2%
Independence	\$5,370,631	\$5,473,294	1.9%	\$618,494	\$699,226	13.1%
Iola	\$1,311,439	\$1,316,454	0.4%	\$102,228	\$141,000	37.9%
Jetmore	\$119,976	\$131,617	9.7%	\$25,669	\$29,593	15.3%
Junction City	\$7,376,193	\$7,489,340	1.5%	\$851,542	\$955,628	12.2%
Kanopolis	\$20,271	\$22,770	12.3%	\$8,068	\$13,628	68.9%
Kansas City	\$37,581,908	\$38,202,908	1.7%	\$5,820,687	\$8,033,635	38.0%
Kensington	\$0	\$0	n/a	\$0	\$476	n/a
Kincaid	\$5,793	\$6,785	17.1%	\$2,086	\$2,754	32.0%
Kingman	\$424,150	\$439,449	3.6%	\$66,414	\$76,078	14.6%
Kinsley	\$144,155	\$152,564	5.8%	\$25,497	\$27,768	8.9%
Kiowa	\$87,056	\$87,420	0.4%	\$13,666	\$16,834	23.2%
LaCrosse	\$245,027	\$249,012	1.6%	\$29,706	\$38,403	29.3%
LaCygne	\$292,663	\$294,097	0.5%	\$70,789	\$78,489	10.9%
LaHarpe	\$19,658	\$18,167	-7.6%	\$5,062	\$6,627	30.9%
Lakin	\$170,723	\$177,492	4.0%	\$46,661	\$46,002	-1.4%
Lane	\$8,350	\$11,042	32.2%	\$3,731	\$5,170	38.5%
Lansing	\$1,218,505	\$1,220,157	0.1%	\$229,030	\$279,443	22.0%
Larned	\$252,107	\$232,556	-7.8%	\$30,877	\$34,889	13.0%
Lawrence	\$25,335,265	\$25,482,829	0.6%	\$3,013,659	\$3,321,744	10.2%
Leavenworth	\$9,397,664	\$9,740,405	3.6%	\$1,289,303	\$1,593,083	23.6%
Leawood	\$8,244,494	\$7,927,046	-3.9%	\$2,450,918	\$2,701,964	10.2%
Lebo	\$105,186	\$94,282	-10.4%	\$18,998	\$28,149	n/a
Lecompton	\$50,245	\$50,844	1.2%	\$37,841	\$43,477	14.9%
Lenexa	\$17,655,519	\$18,563,856	5.1%	\$5,810,417	\$7,468,642	28.5%
Leon	\$29,177	\$29,088	-0.3%	\$11,810	\$11,468	-2.9%
Leonardville	\$28,989	\$29,939	3.3%	\$6,588	\$7,195	9.2%
LeRoy	\$37,950	\$35,684	-6.0%	\$8,542	\$8,893	4.1%
Liberal	\$5,166,266	\$5,300,310	2.6%	\$642,905	\$661,814	2.9%
Lincoln Center	\$125,057	\$126,728	1.3%	\$56,024	\$0	-100.0%
Lindsborg	\$459,965	\$453,611	-1.4%	\$81,827	\$100,728	23.1%
Linwood	\$30,358	\$36,522	20.3%	\$17,749	\$21,703	22.3%
Little River	\$30,075	\$32,413	7.8%	\$9,183	\$11,955	30.2%
Logan	\$31,543	\$34,180	8.4%	\$6,190	\$9,468	53.0%
Longford	\$6,107	\$7,050	15.5%	\$1,421	\$1,920	35.1%
Louisburg	\$1,157,509	\$1,302,193	n/a	\$179,844	\$233,958	n/a
Lucas	\$2,561	\$33,683	n/a	\$201	\$6,289	n/a
Luray	\$25,447	\$26,657	4.8%	\$4,514	\$7,350	62.8%
Lyndon	\$194,927	\$207,569	6.5%	\$25,471	\$29,726	16.7%
Lyons	\$344,179	\$390,056	13.3%	\$56,030	\$74,614	33.2%
Manhattan	\$16,381,813	\$16,162,902	-1.3%	\$1,715,818	\$1,937,820	12.9%
Mankato	\$70,724	\$75,732	7.1%	\$10,037	\$14,687	46.3%
Maple Hill	\$29,057	\$22,228	-23.5%	\$7,225	\$9,426	30.5%
Mapleton	\$2,555	\$2,767	8.3%	\$1,489	\$2,373	59.4%
Marion	\$165,723	\$167,763	1.2%	\$24,084	\$28,195	17.1%
Marquette	\$34,326	\$33,717	-1.8%	\$7,202	\$11,448	58.9%
Marysville	\$1,353,409	\$1,395,206	3.1%	\$163,264	\$176,249	8.0%
Mayetta	\$15,270	\$16,220	6.2%	\$7,300	\$9,392	28.7%
Mayfield	\$4,122	\$4,513	9.5%	\$808	\$1,098	35.8%
McCune	\$14,188	\$13,324	-6.1%	\$7,193	\$9,445	31.3%
McPherson	\$2,990,149	\$2,895,419	-3.2%	\$433,965	\$509,056	17.3%
Meade	\$185,989	\$191,831	3.1%	\$41,114	\$42,167	2.6%
Medicine Lodge	\$239,937	\$226,989	-5.4%	\$35,772	\$44,755	25.1%
Melvorn	\$24,411	\$19,558	-19.9%	\$4,826	\$5,784	19.9%
Meriden	\$37,783	\$39,466	4.5%	\$10,218	\$12,266	20.0%
Merriam	\$11,238,061	\$11,421,145	1.6%	\$689,932	\$823,609	19.4%

## Local Sales and Use Tax Collections Issued for FY 2019 and FY 2020

County/City	Sales Tax			Use Tax		
	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change
Miltonvale	\$44,670	\$51,244	14.7%	\$23,150	\$16,374	-29.3%
Minneapolis	\$171,587	\$174,181	1.5%	\$29,604	\$35,769	20.8%
Minneola	\$46,657	\$57,259	22.7%	\$13,549	\$15,105	11.5%
Mission	\$4,048,797	\$4,189,125	3.5%	\$1,175,740	\$1,206,695	2.6%
Mission Hills	\$717,262	\$765,997	n/a	\$241,728	\$305,317	n/a
Mission Woods	\$34,438	\$33,377	-3.1%	\$15,099	\$11,367	-24.7%
Montezuma	\$16,482	\$309,208	n/a	\$4,506	\$78,875	n/a
Moran	\$36,153	\$23,319	-35.5%	\$24,068	\$4,518	-81.2%
Morland	\$9,112	\$9,531	4.6%	\$2,640	\$2,187	-17.2%
Moscow	\$33,480	\$32,178	-3.9%	\$19,888	\$13,364	-32.8%
Mound City	\$137,382	\$137,733	0.3%	\$17,259	\$20,343	17.9%
Mound Valley	\$7,618	\$8,972	17.8%	\$3,229	\$4,365	35.2%
Moundridge	\$186,041	\$219,314	17.9%	\$42,027	\$60,463	43.9%
Mullinville	\$14,012	\$19,116	36.4%	\$8,308	\$16,250	95.6%
Mulvane	\$571,686	\$553,197	-3.2%	\$123,123	\$201,878	64.0%
Neodesha	\$612,095	\$501,235	n/a	\$157,599	\$139,681	n/a
Neosho Rapids	\$6,257	\$7,244	15.8%	\$4,618	\$4,075	-11.8%
Ness City	\$182,209	\$299,111	n/a	\$32,089	\$55,783	n/a
Nickerson	\$58,126	\$58,610	0.8%	\$16,622	\$12,161	-26.8%
Norton	\$562,037	\$522,839	-7.0%	\$98,246	\$104,077	5.9%
Oak Hill	\$579	\$441	-23.8%	\$225	\$698	209.8%
Oakley	\$215,202	\$209,450	-2.7%	\$21,584	\$25,562	18.4%
Oberlin	\$291,693	\$282,297	-3.2%	\$85,646	\$74,600	-12.9%
Ogden	\$72,037	\$72,057	0.0%	\$12,149	\$17,778	46.3%
Olathe	\$39,271,931	\$40,383,987	2.8%	\$6,324,387	\$5,609,276	-11.3%
Olpe	\$24,416	\$23,208	-4.9%	\$4,500	\$4,769	6.0%
Onaga	\$68,794	\$73,303	6.6%	\$11,941	\$12,655	6.0%
Osage City	\$485,128	\$499,834	3.0%	\$53,150	\$70,536	32.7%
Osawatomie	\$270,942	\$324,793	n/a	\$67,863	\$92,136	n/a
Oskaloosa	\$148,176	\$150,527	1.6%	\$31,072	\$32,837	5.7%
Oswego	\$218,153	\$209,518	-4.0%	\$53,839	\$59,037	9.7%
Ottawa	\$3,862,060	\$4,161,928	7.8%	\$627,150	\$662,240	5.6%
Overbrook	\$106,332	\$109,249	2.7%	\$17,973	\$21,074	17.3%
Overland Park	\$46,099,360	\$45,020,803	-2.3%	\$8,786,693	\$10,092,255	14.9%
Oxford	\$57,935	\$83,636	44.4%	\$14,568	\$22,508	54.5%
Ozawkie	\$38,206	\$37,473	-1.9%	\$14,151	\$15,448	9.2%
Palco	\$30,488	\$34,895	14.5%	\$5,715	\$2,894	-49.4%
Paola	\$1,794,558	\$1,823,928	1.6%	\$202,796	\$235,411	16.1%
Parker	\$64,440	\$61,224	-5.0%	\$8,862	\$14,081	58.9%
Parsons	\$2,414,013	\$2,432,803	0.8%	\$351,886	\$381,503	8.4%
Paxico	\$10,210	\$9,584	-6.1%	\$3,418	\$5,606	64.0%
Peabody	\$58,685	\$64,056	9.2%	\$18,114	\$20,509	13.2%
Perry	\$46,348	\$44,041	-5.0%	\$0	\$12,607	n/a
Phillipsburg	\$832,582	\$831,033	-0.2%	\$115,283	\$148,836	29.1%
Pittsburg	\$5,351,729	\$5,526,222	3.3%	\$825,277	\$922,232	11.7%
Plainville	\$568,715	\$529,065	-7.0%	\$61,382	\$80,252	30.7%
Pleasanton	\$174,254	\$167,881	-3.7%	\$44,726	\$57,231	28.0%
Pomona	\$143,271	\$156,143	9.0%	\$26,747	\$42,796	60.0%
Potwin	\$15,910	\$17,981	13.0%	\$4,467	\$4,220	-5.5%
Prairie Village	\$2,525,686	\$2,519,063	-0.3%	\$731,707	\$877,277	19.9%
Pratt	\$1,145,862	\$1,147,385	0.1%	\$162,352	\$151,716	-6.6%
Pretty Prairie	\$0	\$24,710	n/a	\$0	\$7,407	n/a
Princeton	\$11,886	\$15,954	34.2%	\$1,653	\$4,543	174.8%
Protection	\$79,245	\$73,676	-7.0%	\$12,751	\$16,120	26.4%
Randolph	\$14,246	\$12,425	-12.8%	\$4,538	\$4,324	-4.7%
Ransom	\$13,042	\$12,021	-7.8%	\$1,370	\$2,093	52.8%
Richmond	\$9,787	\$11,283	15.3%	\$17,427	\$20,479	17.5%
Riley	\$62,134	\$80,829	30.1%	\$16,653	\$20,977	26.0%
Roeland Park	\$1,726,364	\$1,770,967	2.6%	\$192,053	\$217,683	13.3%
Rolla	\$40,354	\$38,175	-5.4%	\$31,026	\$15,592	-49.7%
Rose Hill	\$228,453	\$234,883	2.8%	\$66,324	\$79,798	20.3%
Rossville	\$102,967	\$98,394	-4.4%	\$20,288	\$25,362	25.0%
Sabetha	\$456,683	\$460,108	0.7%	\$78,404	\$86,971	10.9%
Saint Francis	\$0	\$0	n/a	\$0	\$2,355	n/a
Saint George	\$0	\$0	n/a	\$0	\$2,486	n/a
Saint John	\$113,940	\$118,138	3.7%	\$16,263	\$20,562	26.4%
Saint Marys	\$311,465	\$279,086	-10.4%	\$51,128	\$66,426	29.9%
Saint Paul	\$59,937	\$65,788	9.8%	\$12,271	\$20,363	65.9%
Salina	\$13,174,470	\$13,556,370	2.9%	\$1,243,974	\$1,480,739	19.0%
Satanta	\$76,684	\$81,565	6.4%	\$32,377	\$28,896	-10.8%



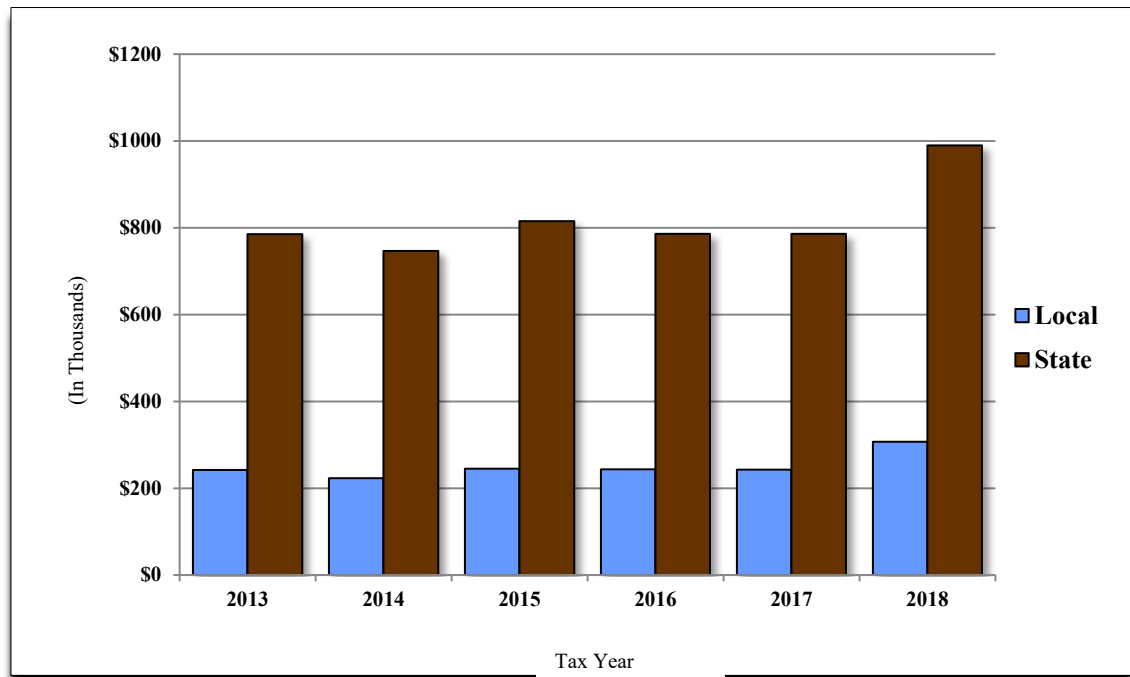
## Local Sales and Use Tax Collections Issued for FY 2019 and FY 2020

County/City	Sales Tax			Use Tax		
	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change	Fiscal Year 2019 (July 2018-June 2019)	Fiscal Year 2020 (July 2019-June 2020)	Percent Change
Scammon	\$15,233	\$14,788	-2.9%	\$19,602	\$10,292	-47.5%
Scott City	\$297,775	\$303,786	2.0%	\$49,176	\$53,655	9.1%
Scranton	\$32,568	\$32,345	-0.7%	\$7,275	\$8,342	14.7%
Sedan	\$148,823	\$153,787	3.3%	\$28,985	\$36,879	27.2%
Sedgwick	\$0	\$10,604	n/a	\$0	\$2,330	n/a
Seneca	\$597,583	\$619,176	3.6%	\$76,631	\$81,800	6.7%
Severy	\$12,942	\$14,686	13.5%	\$3,869	\$4,576	18.3%
Shawnee	\$16,621,162	\$16,653,979	0.2%	\$3,000,286	\$3,620,402	20.7%
Smith Center	\$284,471	\$284,442	0.0%	\$43,118	\$39,035	-9.5%
South Hutchinson	\$287,178	\$308,303	7.4%	\$43,256	\$54,973	27.1%
Spivey	\$21,618	\$23,481	8.6%	\$642	\$953	48.6%
Spring Hill	\$1,011,590	\$1,067,751	5.6%	\$289,310	\$376,680	30.2%
Stafford	\$186,482	\$182,434	-2.2%	\$65,858	\$43,807	-33.5%
Sterling	\$213,214	\$222,693	4.4%	\$70,884	\$65,226	-8.0%
Stockton	\$380,497	\$371,237	-2.4%	\$72,258	\$73,321	1.5%
Strong City	\$45,249	\$40,814	-9.8%	\$8,169	\$12,589	54.1%
Sublette	\$207,643	\$207,924	0.1%	\$37,154	\$47,782	28.6%
Sylvia	\$1,932	\$3,250	n/a	\$613	\$1,124	n/a
Syracuse	\$211,987	\$231,579	9.2%	\$35,260	\$46,630	32.2%
Thayer	\$50,750	\$47,762	-5.9%	\$10,384	\$18,576	78.9%
Tipton	\$21,581	\$23,724	9.9%	\$3,729	\$5,067	35.9%
Tonganoxie	\$781,239	\$825,652	5.7%	\$206,764	\$286,427	38.5%
Topeka	\$39,842,754	\$39,541,078	-0.8%	\$6,033,703	\$6,591,224	9.2%
Toronto	\$8,108	\$7,561	-6.8%	\$1,571	\$1,673	6.5%
Towanda	\$77,973	\$76,269	-2.2%	\$35,293	\$41,844	18.6%
Troy	\$57,230	\$56,873	-0.6%	\$31,283	\$30,108	-3.8%
Udall	\$45,889	\$52,679	14.8%	\$13,423	\$12,675	-5.6%
Ulysses	\$1,303,031	\$1,308,440	0.4%	\$374,784	\$373,977	-0.2%
Uniontown	\$17,384	\$14,534	-16.4%	\$5,346	\$7,958	48.8%
Utica	\$10,313	\$9,097	-11.8%	\$2,112	\$1,764	-16.5%
Valley Falls	\$198,993	\$218,067	9.6%	\$36,125	\$44,592	23.4%
Victoria	\$65,745	\$66,766	1.6%	\$15,555	\$19,359	24.5%
Wakeeney	\$306,130	\$294,175	-3.9%	\$52,696	\$57,092	8.3%
Wakefield	\$51,529	\$48,201	-6.5%	\$10,727	\$15,364	43.2%
Wamego	\$1,092,789	\$1,095,377	0.2%	\$289,528	\$253,883	-12.3%
Washington	\$164,724	\$167,860	1.9%	\$25,935	\$32,943	27.0%
Waterville	\$78,922	\$80,029	1.4%	\$13,031	\$19,808	52.0%
Wathena	\$112,366	\$133,291	18.6%	\$74,351	\$61,120	-17.8%
Waverly	\$0	\$33,724	n/a	\$0	\$9,468	n/a
Weir	\$21,518	\$22,487	4.5%	\$12,465	\$8,303	-33.4%
Wellington	\$2,302,690	\$2,419,250	5.1%	\$298,282	\$426,903	43.1%
Wellsville	\$155,522	\$167,353	7.6%	\$42,887	\$46,074	n/a
Westmoreland	\$53,913	\$56,349	4.5%	\$12,460	\$15,568	24.9%
Westwood	\$550,314	\$668,636	n/a	\$81,320	\$116,692	n/a
Westwood Hills	\$33,131	\$30,420	-8.2%	\$14,227	\$12,737	-10.5%
Whitewater	\$22,304	\$24,851	11.4%	\$4,734	\$5,049	6.7%
Willard	\$2,111	\$2,418	14.5%	\$735	\$927	26.1%
Williamsburg	\$18,069	\$17,266	-4.4%	\$4,753	\$7,556	59.0%
Wilmore	\$5,288	\$2,423	-54.2%	\$1,450	\$1,290	-11.0%
Wilson	\$55,734	\$61,113	9.7%	\$11,301	\$11,891	5.2%
Winchester	\$1,038	\$13,860	n/a	\$115	\$4,412	n/a

## 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.

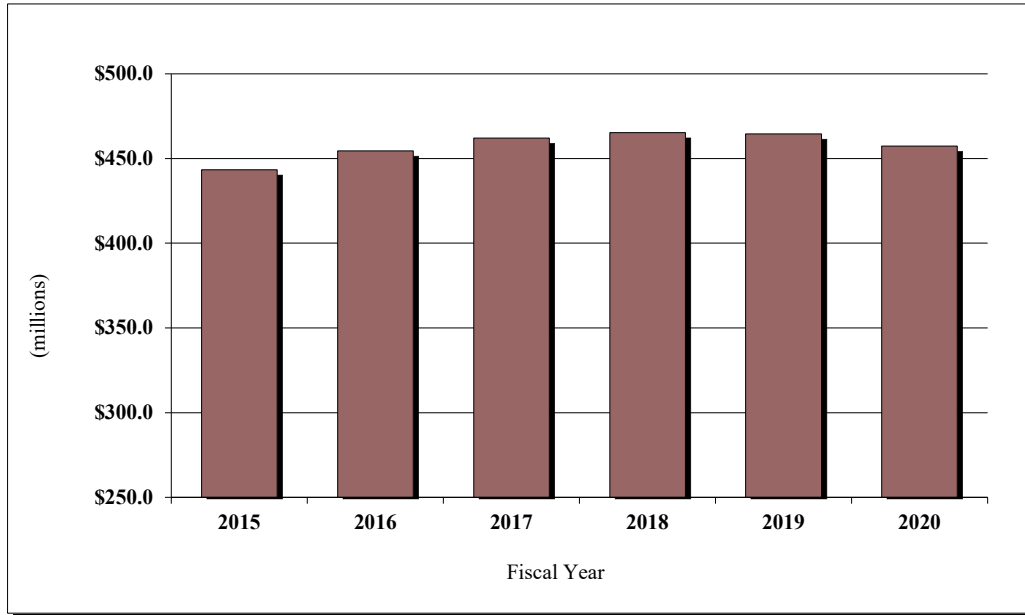
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form. This is a component of the Total Kansas Local and Use tax amount, which includes tax reported on the K-40 and the tax reported by businesses and retailers.



<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>
2013	22,764	\$242,282	\$785,546	\$1,027,828	2.2%
2014	20,855	\$223,069	\$746,738	\$969,807	-5.6%
2015	20,082	\$245,103	\$815,076	\$1,060,179	9.3%
2016	19,714	\$243,665	\$785,770	\$1,029,435	-2.9%
2017	19,401	\$242,851	\$786,054	\$1,028,905	-0.1%
2018	20,686	\$307,074	\$990,100	\$1,297,174	26.1%

## Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections decreased by 1.5% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2015	\$443,326,042	-0.5%
2016	\$454,541,649	2.5%
2017	\$462,115,871	1.7%
2018	\$465,235,307	0.7%
2019	\$464,448,938	-0.2%
2020	\$457,330,447	-1.5%

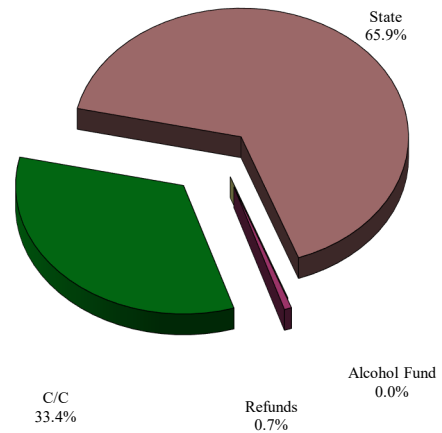
## Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

### Motor Fuel by Fuel Type

	Fiscal Year <u>2019</u>	Fiscal Year <u>2020</u>	Percent <u>Change</u>
Regular and E-85	\$340,501,460	\$319,033,000	(6.3%)
Special (Diesel) Fuel	\$110,445,347	\$126,952,212	14.9%
LP Gas Fuel	\$2,041,020	\$2,137,766	4.7%
Interstate Motor Fuel	\$11,100,323	\$8,941,707	(19.4%)
Motor Carrier Trip Permits	<u>\$360,788</u>	<u>\$265,762</u>	(26.3%)
Total (Gross)	\$464,448,938	\$457,330,447	(1.5%)

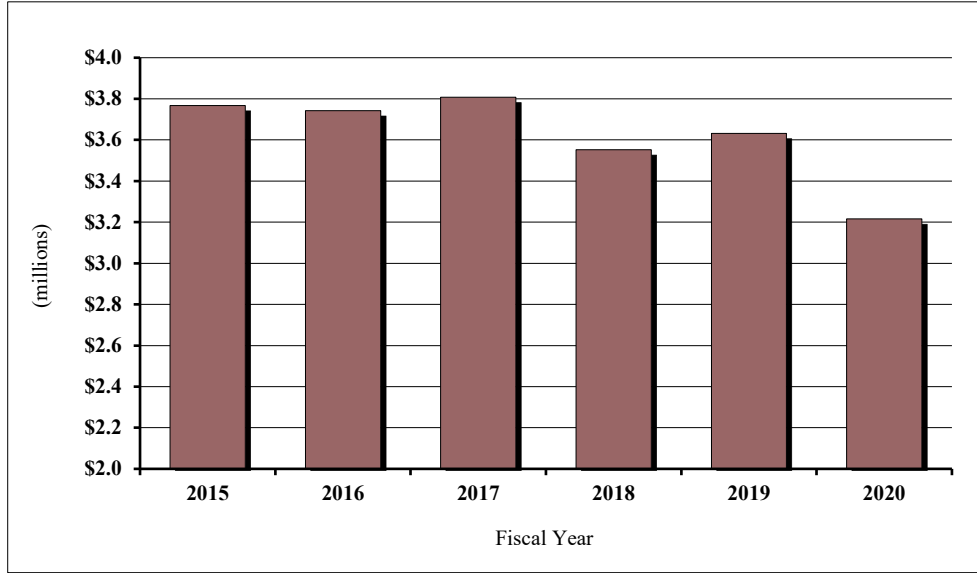
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$301,395,935
Special City/County Highway Fund	\$152,718,777
Alcohol Producers' Incentive Fund	\$0
Refund Fund	<u>\$3,215,735</u>
Total	\$457,330,447



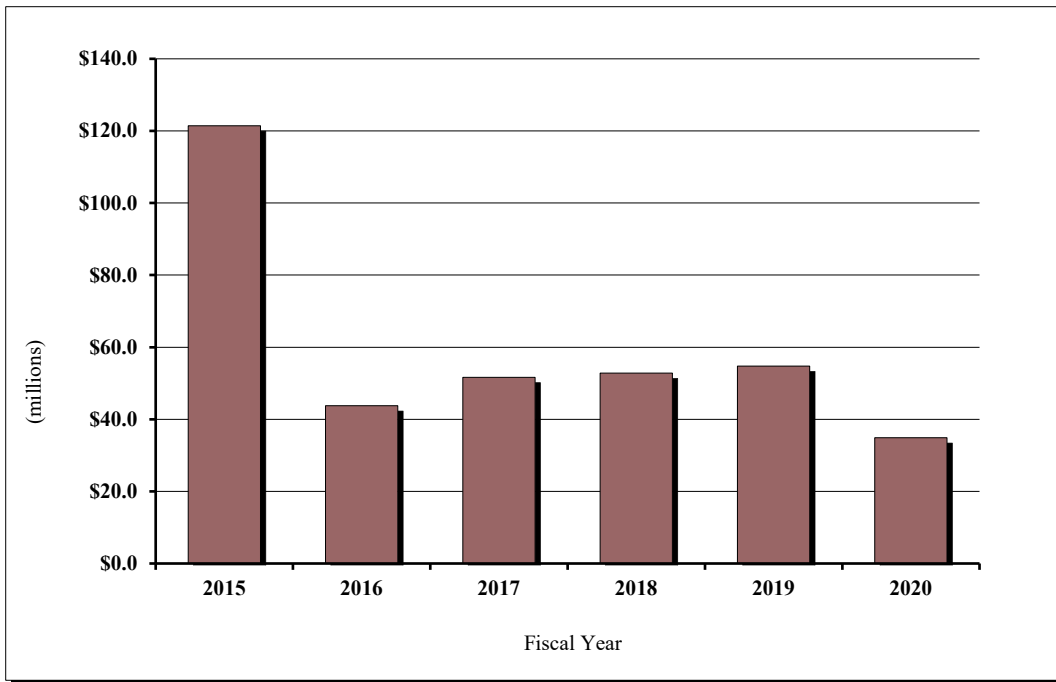
## Motor Fuel Refund Amounts

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>
2015	\$3,767,908	3.5%
2016	\$3,742,071	-0.7%
2017	\$3,808,017	1.8%
2018	\$3,552,733	(6.7%)
2019	\$3,631,958	2.2%
2020	\$3,215,735	-11.5%

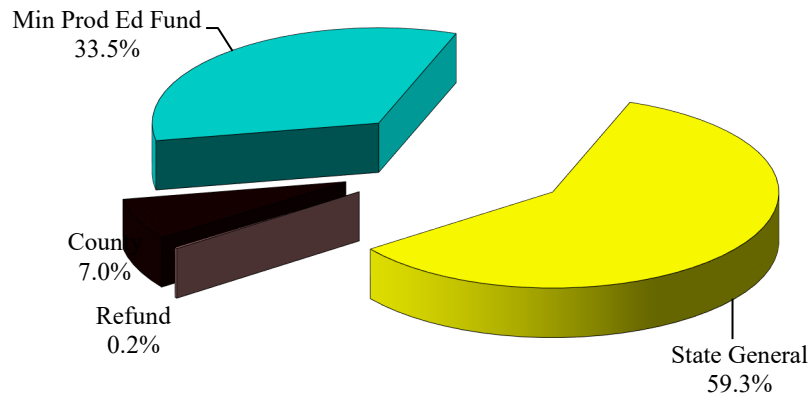
## Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2015	\$87,240,379	\$34,188,583	\$121,428,962	-19.7%
2016	\$32,512,447	\$11,258,427	\$43,770,874	-64.0%
2017	\$33,817,534	\$17,822,876	\$51,640,410	18.0%
2018	\$36,157,669	\$16,661,872	\$52,819,541	2.3%
2019	\$40,827,697	\$13,934,559	\$54,762,256	3.7%
2020	\$31,258,274	\$3,633,354	\$34,891,628	-36.3%

## 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 was earmarked for the Oil and Gas Valuation Depletion Trust Fund (OGVDTF). The first transfer to this fund was in October 2009. Effective FY 2017, the OGVDTF was abolished and the Mineral Production Education Fund (MPEF) was created. The fund is credited with 20% of mineral severance taxes collected during the previous fiscal year in counties with receipts in excess of \$100,000. The monies from the MPEF are then transferred twice annually to the State School District Finance Fund (SSDFF).



Mineral Tax Distribution to Funds, Fiscal Year 2020

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Mineral Production Education Fund
Oil	\$20,301,995	\$74,835	\$2,182,841	
Natural Gas	\$389,731	\$797	\$254,279	
Total	\$20,691,726	\$75,632	\$2,437,120	\$11,687,150

Gross Total All Funds \$34,891,628

## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2019

Calendar Year 2019: January 2019 through December 2019


<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	ELLIS	2,520,295	41	PAWNEE	230,113	81	HAMILTON	14,227
2	HASKELL	2,398,659	42	SHERIDAN	229,422	82	RILEY	13,809
3	FINNEY	1,822,210	43	ALLEN	227,521	83	JEFFERSON	13,367
4	BARTON	1,627,754	44	WICHITA	219,196	84	GEARY	7,548
5	RUSSELL	1,499,286	45	MIAMI	215,678	85	LABETTE	7,168
6	ROOKS	1,492,620	46	COFFEY	202,177	86	BROWN	6,472
7	NESS	1,431,411	47	DECATUR	190,575	87	DICKINSON	5,188
8	STAFFORD	1,039,856	48	COMANCHE	188,950	88	JACKSON	4,080
9	GRAHAM	894,315	49	RUSH	178,647	89	CLAY	2,053
10	TREGO	777,201	50	CLARK	173,347	90	OSAGE	1,544
11	BUTLER	743,884	51	CHAUTAUQUA	171,735	91	ATCHISON	0
12	LOGAN	698,466	52	NORTON	164,944	92	CHEROKEE	0
13	BARBER	695,874	53	JOHNSON	156,803	93	CLOUD	0
14	LANE	673,187	54	STANTON	146,333	94	DONIPHAN	0
15	GOVE	634,396	55	ANDERSON	136,688	95	JEWELL	0
16	RICE	582,515	56	EDWARDS	136,207	96	LINCOLN	0
17	COWLEY	555,522	57	FRANKLIN	131,567	97	MARSHALL	0
18	SCOTT	547,461	58	OSBORNE	116,328	98	MITCHELL	0
19	HARPER	540,148	59	SEDGWICK	111,958	99	OTTAWA	0
20	RENO	478,517	60	MARION	111,913	100	POTTAWATOMIE	0
21	WOODSON	449,792	61	GREELEY	107,316	101	REPUBLIC	0
22	THOMAS	429,773	62	WALLACE	106,893	102	SHAWNEE	0
23	HODGEMAN	427,436	63	GRAY	106,362	103	SMITH	0
24	PRATT	422,088	64	HARVEY	96,762	104	WASHINGTON	0
25	CHEYENNE	387,298	65	WILSON	96,266	105	WYANDOTTE	0
26	FORD	380,852	66	LINN	75,338			
27	KINGMAN	377,333	67	MONTGOMERY	72,390			
28	RAWLINS	371,020	68	LYON	71,056			
29	SUMNER	359,389	69	SALINE	57,485			
30	GRANT	346,679	70	BOURBON	56,442	TOTAL BARRELS OIL		<b>33,189,999</b>
31	GREENWOOD	341,313	71	ELK	52,572			
32	SEWARD	335,989	72	LEAVENWORTH	43,742			
33	MCPHERSON	315,974	73	NEMAHA	43,176			
34	KEARNY	311,764	74	MORRIS	41,634	Counties producing		
35	KIOWA	290,792	75	SHERMAN	39,726	over 1 million barrels		13,832,091
36	MORTON	277,688	76	CHASE	30,905	Percent Total		41.7%
37	STEVENS	267,793	77	DOUGLAS	30,858			
38	PHILLIPS	244,350	78	WABAUNSEE	28,297			
39	MEADE	239,912	79	NEOSHO	26,483			
40	ELLSWORTH	236,047	80	CRAWFORD	23,884			



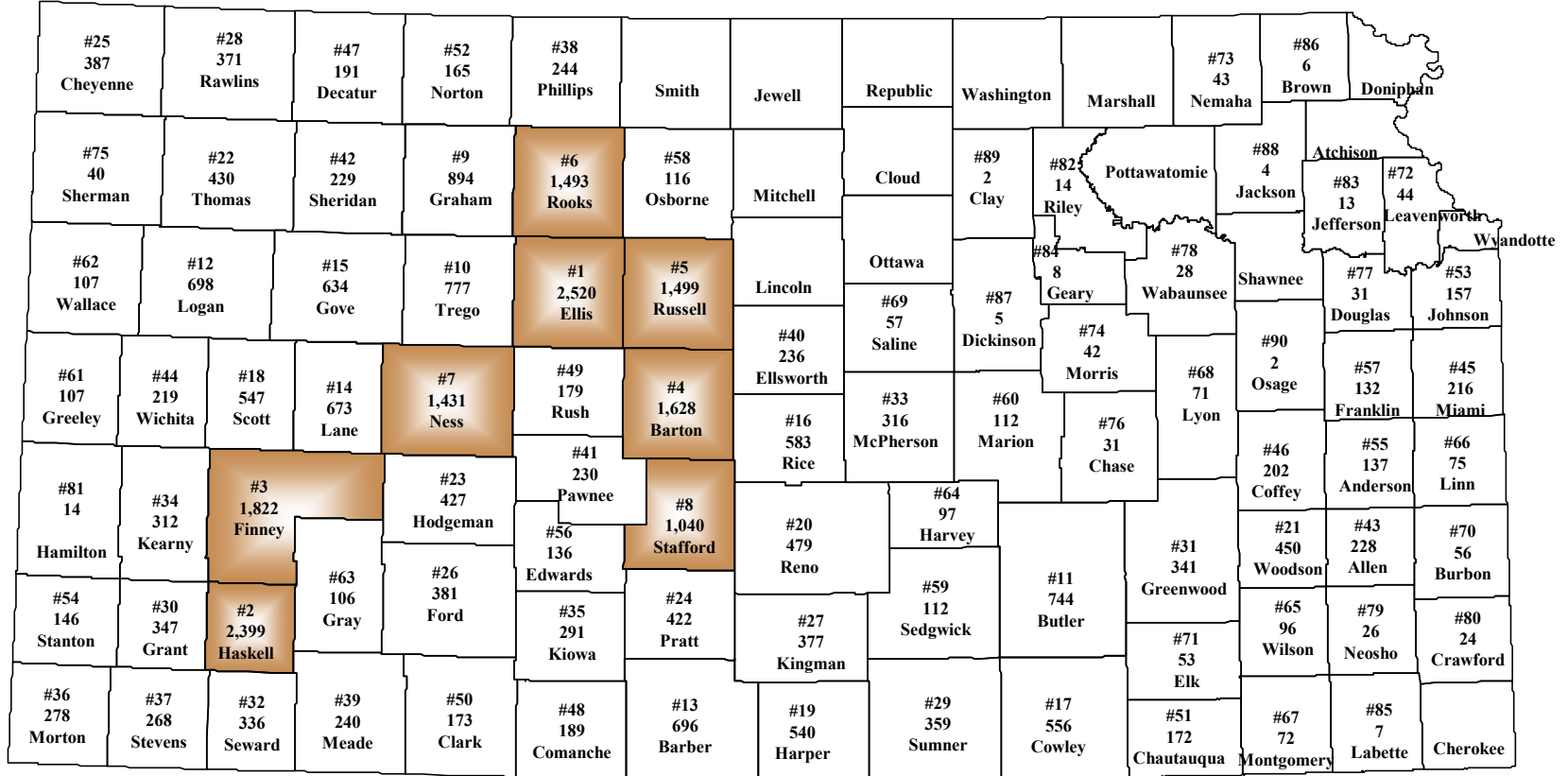
### Oil Production, Calendar Year 2019

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2019. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 2.5 million barrels, was the top producer. There were 8 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 13.8 million barrels was 41.7% of the statewide total production of 33.2 million barrels. Details of this map are contained in page 55 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 2019


Calendar Year 2019: January, 2019 through December, 2019

<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	25,861,842	41	ELLSWORTH	58,878	81	MARSHALL	0
2	GRANT	21,201,724	42	WALLACE	51,144	82	MIAMI	0
3	KEARNY	18,140,217	43	JOHNSON	47,811	83	MITCHELL	0
4	HARPER	13,974,620	44	CHASE	43,021	84	MORRIS	0
5	BARBER	12,738,466	45	WICHITA	39,269	85	NEMAHA	0
6	HASKELL	11,867,474	46	MCPHERSON	26,864	86	NORTON	0
7	FINNEY	10,983,556	47	SEDGWICK	14,649	87	OSAGE	0
8	MORTON	10,741,241	48	COWLEY	13,492	88	OSBORNE	0
9	STANTON	8,861,672	49	NESS	11,654	89	OTTAWA	0
10	SEWARD	8,370,001	50	WOODSON	264	90	PHILLIPS	0
11	NEOSHO	5,142,593	51	ANDERSON	0	91	POTTAWATOMIE	0
12	WILSON	4,598,972	52	ATCHISON	0	92	RAWLINS	0
13	KINGMAN	4,519,496	53	BOURBON	0	93	REPUBLIC	0
14	MONTGOMERY	4,385,762	54	BROWN	0	94	RILEY	0
15	COMANCHE	2,980,428	55	BUTLER	0	95	ROOKS	0
16	HAMILTON	2,457,353	56	CHEROKEE	0	96	RUSSELL	0
17	MEADE	2,444,535	57	CLAY	0	97	SALINE	0
18	LABETTE	2,150,808	58	CLOUD	0	98	SHAWNEE	0
19	KIOWA	1,755,803	59	COFFEY	0	99	SHERIDAN	0
20	CHEYENNE	1,480,213	60	CRAWFORD	0	100	SMITH	0
21	FORD	1,173,534	61	DECATUR	0	101	THOMAS	0
22	CLARK	1,147,855	62	DICKINSON	0	102	TREGO	0
23	RENO	951,787	63	DONIPHAN	0	103	WABAUNSEE	0
24	SUMNER	750,929	64	DOUGLAS	0	104	WASHINGTON	0
25	SHERMAN	653,191	65	ELK	0	105	WYANDOTTE	0
26	EDWARDS	620,495	66	ELLIS	0			
27	HODGEMAN	574,678	67	FRANKLIN	0			
28	PAWNEE	480,105	68	GEARY	0		<b>TOTAL MCF GAS</b>	<b>184,031,556</b>
29	PRATT	479,178	69	GOVE	0			
30	GREELEY	402,517	70	GRAHAM	0			
31	GRAY	342,159	71	GREENWOOD	0			
32	RUSH	315,230	72	JACKSON	0			
33	BARTON	193,440	73	JEFFERSON	0			
34	STAFFORD	172,449	74	JEWELL	0	Counties producing		
35	SCOTT	170,975	75	LANE	0	over 10 million MCF		125,509,140
36	HARVEY	164,743	76	LEAVENWORTH	0	Percent Total		68.2%
37	MARION	145,689	77	LINCOLN	0			
38	RICE	142,960	78	LINN	0			
39	ALLEN	99,705	79	LOGAN	0			
40	CHAUTAUQUA	86,115	80	LYON	0			

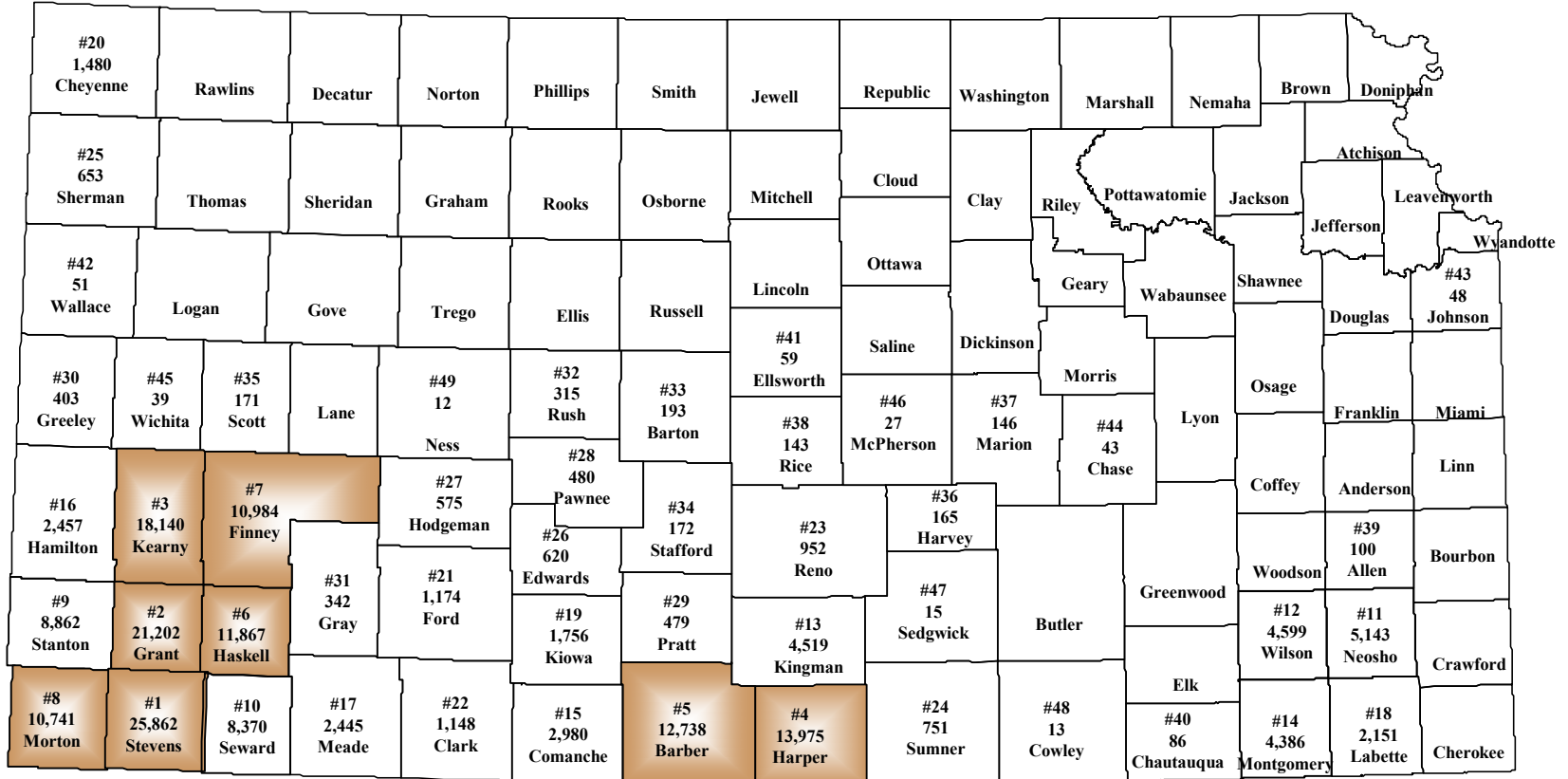
# Gas Production, Calendar Year 2019

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2019.

Fifty of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 25.9 million MCF. There were 8 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 125.5 million MCF was 68.2 percent of the statewide total production of 184.0 million MCF. Details of this map are in contained in page 57 of this report.

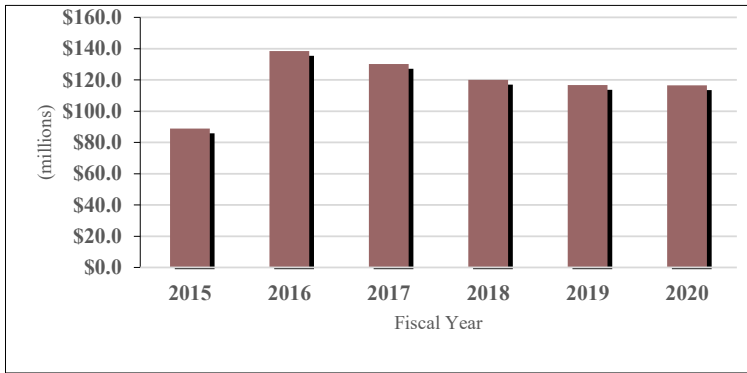
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



## Cigarette Tax Collections to State General Fund after Refunds

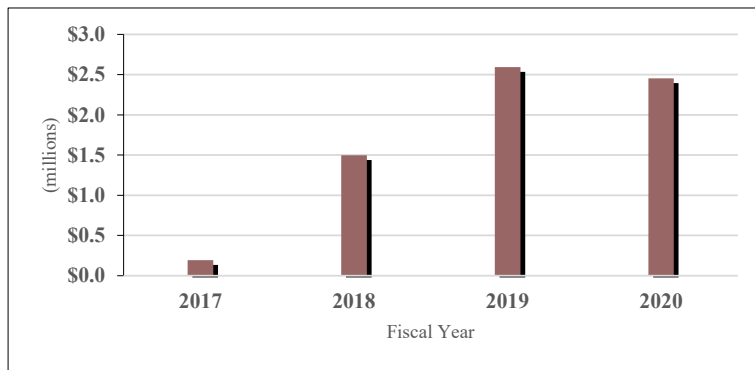
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2015	\$88,820,830	-2.0%
2016	\$138,511,828	55.9%
2017	\$130,078,744	-6.1%
2018	\$120,072,657	-7.7%
2019	\$116,693,299	-2.8%
2020	\$116,456,355	-0.2%

## Electronic Cigarette Tax Collections to State General Fund after Refunds

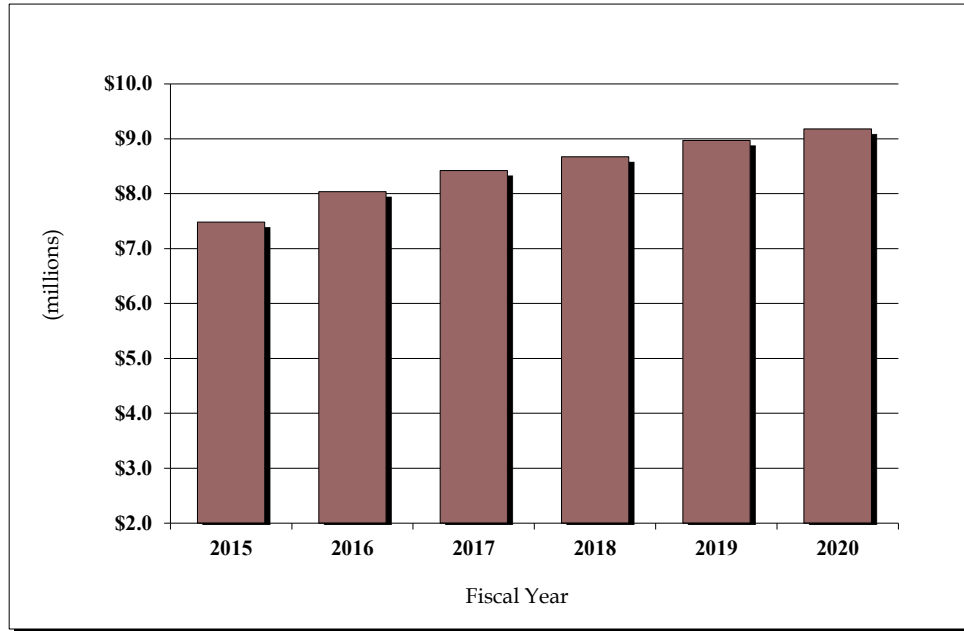
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1, 2017 and reduced the tax rate to \$0.05.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2017	\$194,093	NC
2018	\$1,497,969	NC
2019	\$2,592,795	73.1%
2020	\$2,454,507	-5.3%

## Tobacco Products Tax to State General Fund after Refunds

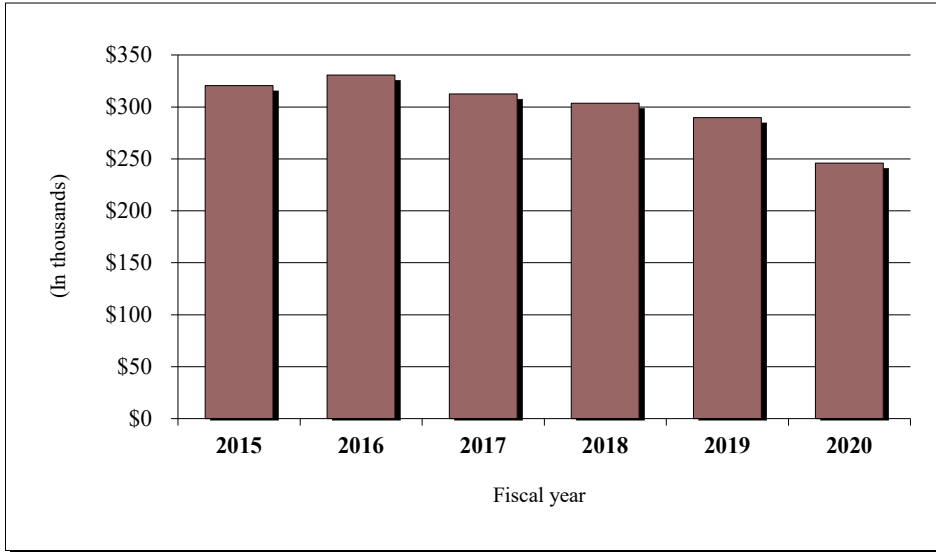
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2015	\$7,481,708	3.9%
2016	\$8,040,450	7.5%
2017	\$8,424,853	4.8%
2018	\$8,675,930	3.0%
2019	\$8,968,280	3.4%
2020	\$9,179,758	2.4%

## 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.

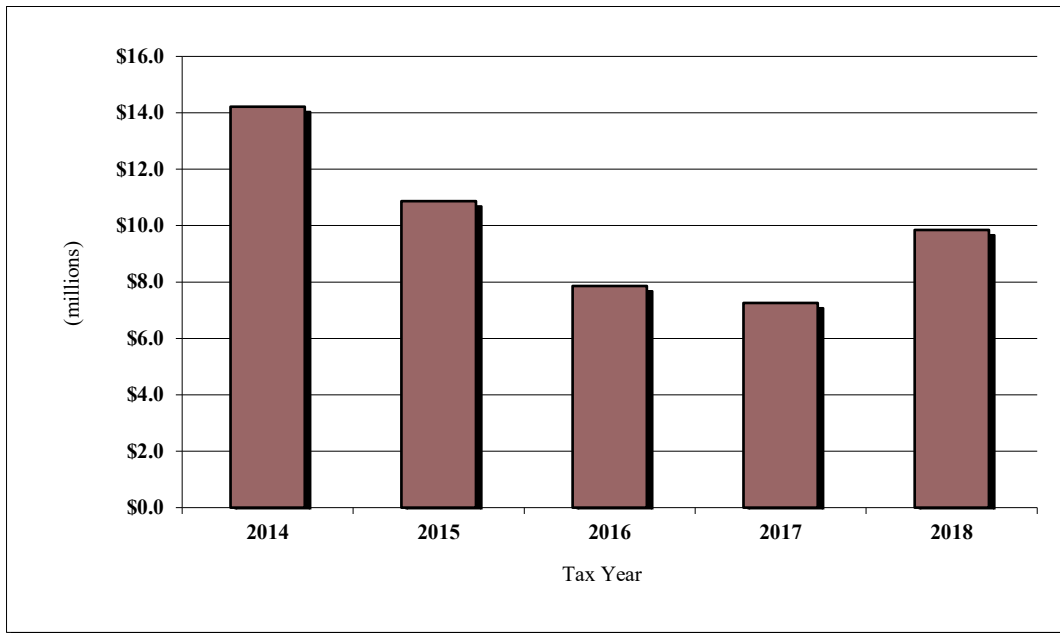


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2015	\$320,351	-6.7%
2016	\$330,638	3.2%
2017	\$312,635	-5.4%
2018	\$303,702	-2.9%
2019	\$289,685	-4.6%
2020	\$245,852	-15.1%

## Food Sales Income Tax Credit

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

Claimants with a federal adjusted gross income of \$30,615 or less may claim a nonrefundable tax credit in the amount of \$125 for each qualified exemption.

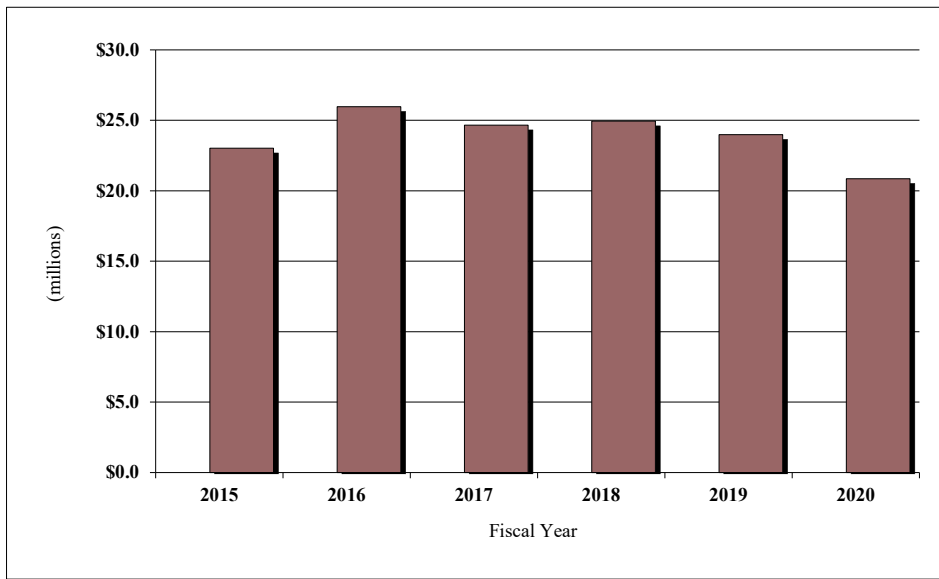


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2014	80,414	\$14,221,704	-44.4%
2015	83,952	\$10,866,548	-23.6%
2016	52,776	\$7,855,278	-27.7%
2017	52,866	\$7,252,993	-7.7%
2018	70,090	\$9,847,101	35.8%

## 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 2018, the maximum refund was \$700 and the maximum household income was \$35,000. In Tax Year 2019, the maximum refund was \$700 and the maximum household income was \$35,700.

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 2018, the maximum household income was \$19,800. In Tax Year 2019, the maximum household income was \$20,300. 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 \$6,819,124 in SAFE SENIOR refunds to 5,553 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>
2015	70,543	\$23,032,275	-21.7%
2016	76,202	\$25,968,021	12.7%
2017	79,737	\$24,650,622	-5.1%
2018	83,155	\$24,947,721	1.2%
2019	73,302	\$23,993,836	-3.8%
2020	63,526	\$20,853,160	-13.1%



## Homestead Refunds by County - Tax Year 2018 Returns Processed in Calendar Year 2019

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	\$213,206	\$312	\$14,050	\$18,128	\$1,042	26%	684	12,369	6%
Anderson	\$122,566	\$339	\$13,274	\$18,449	\$1,233	22%	362	7,858	5%
Atchison	\$165,241	\$323	\$14,771	\$19,327	\$1,232	20%	512	16,073	3%
Barber	\$58,330	\$302	\$13,333	\$18,896	\$959	27%	193	4,427	4%
Barton	\$309,634	\$293	\$13,952	\$19,630	\$1,361	18%	1,055	25,779	4%
Bourbon	\$228,431	\$320	\$13,460	\$18,304	\$1,078	24%	714	14,534	5%
Brown	\$93,129	\$295	\$12,816	\$18,983	\$819	29%	316	9,564	3%
Butler	\$584,601	\$349	\$14,286	\$20,084	\$1,707	14%	1,674	66,911	3%
Chase	\$36,060	\$331	\$13,740	\$19,508	\$1,285	19%	109	2,648	4%
Chautauqua	\$60,142	\$342	\$12,628	\$15,365	\$885	33%	176	3,250	5%
Cherokee	\$252,289	\$301	\$12,512	\$17,297	\$848	31%	837	19,939	4%
Cheyenne	\$57,448	\$405	\$12,919	\$19,407	\$1,173	23%	142	2,657	5%
Clark	\$28,176	\$357	\$12,766	\$18,482	\$1,096	24%	79	1,994	4%
Clay	\$99,086	\$312	\$13,481	\$19,309	\$1,282	20%	318	8,002	4%
Cloud	\$137,808	\$327	\$13,574	\$19,368	\$1,177	21%	421	8,786	5%
Coffey	\$91,094	\$266	\$13,962	\$19,897	\$1,020	22%	342	8,179	4%
Comanche	\$20,665	\$287	\$13,948	\$19,208	\$1,028	23%	72	1,700	4%
Cowley	\$377,044	\$316	\$14,139	\$19,124	\$1,220	21%	1,195	34,908	3%
Crawford	\$372,866	\$294	\$11,913	\$18,110	\$943	27%	1,269	38,818	3%
Decatur	\$55,157	\$308	\$13,940	\$20,019	\$1,507	16%	179	2,827	6%
Dickinson	\$272,587	\$353	\$13,522	\$19,565	\$1,444	17%	773	18,466	4%
Doniphan	\$61,181	\$285	\$15,069	\$20,142	\$1,000	23%	215	7,600	3%
Douglas	\$619,554	\$381	\$13,605	\$21,583	\$2,350	9%	1,625	122,259	1%
Edwards	\$36,430	\$301	\$12,790	\$18,851	\$934	27%	121	2,798	4%
Elk	\$59,885	\$324	\$13,591	\$17,189	\$1,008	26%	185	2,530	7%
Ellis	\$275,674	\$353	\$13,921	\$20,354	\$1,673	14%	782	28,553	3%
Ellsworth	\$73,099	\$302	\$12,792	\$18,654	\$1,039	25%	242	6,102	4%
Finney	\$254,468	\$394	\$13,259	\$20,158	\$7,752	3%	646	36,467	2%
Ford	\$149,741	\$325	\$13,982	\$19,924	\$1,664	15%	461	33,619	1%
Franklin	\$328,641	\$385	\$14,992	\$19,589	\$1,629	16%	853	25,544	3%
Geary	\$208,710	\$396	\$11,919	\$19,935	\$1,891	13%	527	31,670	2%
Gove	\$34,595	\$298	\$13,788	\$20,545	\$1,132	20%	116	2,636	4%
Graham	\$42,960	\$307	\$13,950	\$18,277	\$1,155	23%	140	2,482	6%
Grant	\$33,907	\$244	\$14,676	\$20,752	\$1,193	16%	139	7,150	2%
Gray	\$45,921	\$370	\$16,254	\$19,100	\$1,706	18%	124	5,988	2%
Greeley	\$20,563	\$403	\$13,067	\$19,031	\$1,196	24%	51	1,232	4%
Greenwood	\$100,573	\$279	\$14,184	\$18,098	\$879	27%	360	5,982	6%
Hamilton	\$12,838	\$247	\$14,164	\$21,148	\$1,249	15%	52	2,539	2%
Harper	\$70,604	\$315	\$14,781	\$17,952	\$1,189	23%	224	5,436	4%
Harvey	\$313,793	\$309	\$14,709	\$20,611	\$1,648	14%	1,016	34,429	3%
Haskell	\$31,707	\$453	\$8,525	\$17,752	\$1,452	21%	70	3,968	2%
Hodgeman	\$14,316	\$260	\$16,467	\$20,013	\$1,146	19%	55	1,794	3%
Jackson	\$157,987	\$319	\$14,638	\$19,760	\$1,475	17%	495	13,171	4%
Jefferson	\$232,399	\$387	\$13,354	\$19,793	\$1,709	15%	600	19,043	3%
Jewell	\$43,940	\$276	\$13,494	\$17,657	\$740	32%	159	2,879	6%
Johnson	\$2,477,228	\$371	\$14,078	\$21,615	\$2,497	9%	6,682	602,401	1%
Kearny	\$24,680	\$301	\$13,272	\$21,619	\$1,396	16%	82	3,838	2%
Kingman	\$88,703	\$307	\$13,582	\$20,167	\$1,275	20%	289	7,152	4%
Kiowa	\$29,679	\$401	\$13,387	\$20,435	\$1,410	17%	74	2,475	3%
Labette	\$327,572	\$321	\$12,688	\$18,056	\$1,087	25%	1,020	19,618	5%
Lane	\$18,808	\$324	\$12,448	\$20,416	\$1,500	17%	58	1,535	4%
Leavenworth	\$453,433	\$344	\$12,268	\$20,554	\$1,784	14%	1,318	81,758	2%
Lincoln	\$50,199	\$301	\$13,557	\$19,405	\$983	23%	167	2,962	6%
Linn	\$151,181	\$310	\$13,858	\$18,487	\$1,026	26%	488	9,703	5%
Logan	\$40,477	\$346	\$12,644	\$19,340	\$1,511	16%	117	2,794	4%
Lyon	\$272,634	\$313	\$14,390	\$20,083	\$1,419	16%	872	33,195	3%
Marion	\$181,221	\$312	\$14,610	\$19,597	\$1,307	19%	580	11,884	5%
Marshall	\$125,801	\$286	\$12,178	\$19,452	\$1,307	17%	440	9,707	5%
McPherson	\$269,369	\$314	\$16,092	\$21,063	\$1,722	13%	857	28,542	3%
Meade	\$34,372	\$331	\$15,316	\$19,917	\$1,170	21%	104	4,033	3%
Miami	\$264,412	\$366	\$14,228	\$20,204	\$1,930	13%	723	34,237	2%
Mitchell	\$75,939	\$318	\$12,847	\$19,313	\$1,403	18%	239	5,979	4%

## Homestead Refunds by County - Tax Year 2018 Returns Processed in Calendar Year 2019

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
Montgomery	\$446,664	\$316	\$13,618	\$17,839	\$1,108	24%	1,412	31,829	4%
Morris	\$73,962	\$311	\$13,678	\$19,931	\$1,389	18%	238	5,620	4%
Morton	\$20,106	\$305	\$13,253	\$20,538	\$1,468	18%	66	2,587	3%
Nemaha	\$89,122	\$273	\$13,702	\$19,880	\$1,130	20%	326	10,231	3%
Neosho	\$249,845	\$320	\$12,811	\$18,430	\$1,049	26%	781	16,007	5%
Ness	\$29,652	\$247	\$14,856	\$20,768	\$1,280	17%	120	2,750	4%
Norton	\$51,934	\$323	\$12,838	\$18,925	\$981	24%	161	5,361	3%
Osage	\$222,767	\$338	\$12,941	\$19,191	\$1,461	18%	660	15,949	4%
Osborne	\$54,065	\$285	\$11,196	\$18,233	\$919	27%	190	3,421	6%
Ottawa	\$69,480	\$320	\$14,757	\$19,825	\$1,570	16%	217	5,704	4%
Pawnee	\$67,311	\$284	\$13,975	\$19,908	\$1,272	19%	237	6,414	4%
Phillips	\$79,475	\$256	\$13,831	\$19,989	\$1,010	22%	311	5,234	6%
Pottawatomie	\$161,516	\$318	\$13,076	\$20,225	\$1,407	16%	508	24,383	2%
Pratt	\$116,723	\$306	\$13,809	\$19,666	\$1,361	18%	382	9,164	4%
Rawlins	\$20,439	\$269	\$12,166	\$19,188	\$1,031	23%	76	2,530	3%
Reno	\$783,136	\$342	\$14,290	\$19,289	\$1,501	18%	2,290	61,998	4%
Republic	\$73,000	\$264	\$12,027	\$18,292	\$940	26%	277	4,636	6%
Rice	\$104,653	\$285	\$13,345	\$18,940	\$1,011	26%	367	9,537	4%
Riley	\$240,929	\$331	\$12,482	\$21,633	\$2,117	10%	728	74,232	1%
Rooks	\$71,194	\$319	\$12,913	\$17,733	\$1,175	23%	223	4,920	5%
Rush	\$55,562	\$288	\$14,466	\$19,137	\$1,092	22%	193	3,036	6%
Russell	\$100,309	\$324	\$13,479	\$18,207	\$1,174	22%	310	6,856	5%
Saline	\$604,015	\$327	\$14,034	\$20,287	\$1,574	16%	1,845	54,224	3%
Scott	\$50,902	\$358	\$16,578	\$20,197	\$1,557	16%	142	4,823	3%
Sedgwick	\$3,607,972	\$300	\$13,104	\$19,751	\$1,288	19%	12,035	516,042	2%
Seward	\$157,999	\$431	\$12,591	\$19,547	\$1,849	14%	367	21,428	2%
Shawnee	\$1,418,795	\$299	\$12,471	\$20,418	\$1,460	16%	4,748	176,875	3%
Sheridan	\$32,597	\$487	\$13,387	\$17,820	\$1,494	18%	67	2,521	3%
Sherman	\$82,457	\$362	\$12,157	\$18,574	\$1,203	23%	228	5,917	4%
Smith	\$67,270	\$299	\$12,887	\$18,728	\$921	22%	225	3,583	6%
Stafford	\$42,870	\$233	\$11,854	\$21,041	\$926	22%	184	4,156	4%
Stanton	\$15,124	\$398	\$15,166	\$19,729	\$1,172	17%	38	2,006	2%
Stevens	\$27,631	\$373	\$11,914	\$19,878	\$1,640	15%	74	5,485	1%
Sumner	\$197,895	\$274	\$14,109	\$19,646	\$1,126	21%	723	22,836	3%
Thomas	\$74,563	\$382	\$12,299	\$19,217	\$1,706	17%	195	7,777	3%
Trego	\$30,245	\$229	\$12,359	\$21,393	\$1,195	16%	132	2,803	5%
Wabaunsee	\$65,506	\$300	\$13,434	\$20,318	\$1,513	17%	218	6,931	3%
Wallace	\$16,699	\$355	\$12,204	\$19,000	\$1,140	22%	47	1,518	3%
Washington	\$91,606	\$302	\$15,326	\$18,926	\$1,068	25%	303	5,406	6%
Wichita	\$28,828	\$430	\$15,932	\$18,932	\$1,295	25%	67	2,119	3%
Wilson	\$150,583	\$318	\$13,174	\$18,025	\$885	30%	474	8,525	6%
Woodson	\$66,156	\$320	\$13,058	\$17,697	\$938	31%	207	3,138	7%
Wyandotte	\$1,452,958	\$374	\$11,653	\$18,712	\$1,492	18%	3,888	165,429	2%
No valid county indicator	\$162,790	\$408	\$7,372	\$15,899	\$1,421	24%	399	N/A	N/A
Statewide	\$23,372,059	\$327	\$13,368	\$19,717	\$1,533	16%	71,470	2,913,314	2.5%

**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 2018</u>		<u>Fiscal Year 2019</u>		<u>Fiscal Year 2020</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
<b>Corporate Income</b>	Assessments	43	\$49,336,293	30	\$15,829,237	74	\$37,262,230
	Refunds	*	*	0	\$0	*	*
	Total - Net	*	*	30	\$15,829,237	*	*
<b>Individual Income</b>	Assessments	5	\$23,822	32	\$778,618	42	\$712,327
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	5	\$23,822	32	\$778,618	42	\$712,327
<b>Retailers' Sales</b>	Assessments	1197	\$30,750,704	945	\$14,490,465	1206	\$19,307,411
	Refunds	894	(\$12,367,306)	810	(\$20,945,877)	552	(\$16,824,226)
	Total - Net	2091	\$18,383,398	1755	(\$6,455,412)	1758	\$2,483,185
<b>Retailers' Use</b>	Assessments	70	\$2,272,980	73	\$6,396,042	73	\$3,027,720
	Refunds	138	(\$7,032,886)	144	(\$10,219,856)	151	(\$15,439,750)
	Total - Net	208	(\$4,759,906)	217	(\$3,823,814)	224	(\$12,412,030)
<b>Consumers' Use</b>	Assessments	750	\$14,329,213	497	\$4,760,090	502	\$4,545,104
	Refunds	129	(\$2,397,505)	136	(\$3,811,883)	119	(\$3,467,526)
	Total - Net	879	\$11,931,708	633	\$948,207	621	\$1,077,578
<b>Retail Liquor Excise</b>	Assessments	16	552,528	*	*	10	\$230,127
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	16	\$552,528	22	\$1,354,867	10	\$230,127
<b>Liquor Enforcement</b>	Assessments	*	*	14	\$520,682	15	\$330,608
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	14	\$520,682	15	\$330,608
<b>Interstate &amp; IFTA Motor Fuel</b>	Assessments	116	\$224,910	182	\$367,203	200	\$146,067
	Refunds	9	(\$7,428)	5	(\$6,604)	8	(\$2,026)
	Total - Net	125	\$217,482	187	\$360,599	208	\$144,041
<b>Withholding</b>	Assessments	5	\$265,525	*	*	*	*
	Refunds	0		*	*	*	*
	Total - Net	5	\$265,525	*	*	*	*
<b>Other Taxes</b>	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	118	\$51,955,430	31	\$104,884	109	\$37,510,706
<b>TOTALS</b>	Assessments	2268	\$100,463,988	1825	\$44,607,503	2156	\$65,983,852
	Refunds	1174	(\$21,917,823)	1096	(\$34,989,635)	831	(\$35,907,310)
	Total - Net	<b>3442</b>	<b>\$78,546,165</b>	<b>2921</b>	<b>\$9,617,868</b>	<b>2987</b>	<b>\$30,076,542</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.

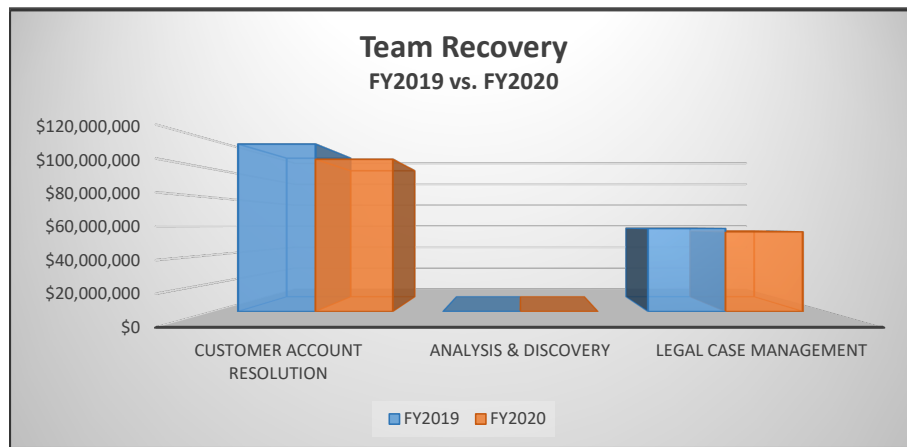
Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.

Tax Type		Fiscal Year 2018		Fiscal Year 2019		Fiscal Year 2020	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	68	\$10,262,349	56	\$7,134,331	73	\$9,056,756
	Refunds	*	*	*	*	0	\$0
	Total - Net	*	*	*	*	73	\$9,056,756
Retailers' Sales	Amount Collected	1,300	\$15,711,906	1,143	\$15,336,389	1,123	\$10,316,026
	Refunds	919	(\$21,067,430)	880	(\$17,628,225)	572	(\$22,651,649)
	Total - Net	2,219	(\$5,355,524)	2,023	(\$2,291,836)	1,695	(\$12,335,623)
Retailers' Use	Amount Collected	73	\$1,867,641	80	\$5,728,264	74	\$3,030,109
	Refunds	153	(\$7,330,418)	157	(\$11,539,908)	144	(\$17,141,897)
	Total - Net	226	(\$5,462,777)	237	(\$5,811,644)	218	(\$14,111,788)
Consumers' Use	Amount Collected	951	\$4,548,137	670	\$6,002,109	486	\$3,733,136
	Refunds	123	(\$2,086,911)	139	(\$5,026,481)	144	(\$4,734,752)
	Total - Net	1074	\$2,461,226	809	\$975,628	630	(\$1,001,616)
Retail Liquor Excise	Amount Collected	29	\$281,769	63	\$492,041	8	\$188,687
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	29	\$281,769	*	*	8	\$188,687
Liquor Enforcement	Amount Collected	15	\$612,137	20	\$376,747	19	\$435,362
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	15	\$612,137	20	\$376,747	19	\$435,362
Interstate & IFTA Motor Fuel	Amount Collected	103	\$86,849	158	\$299,320	238	\$277,741
	Refunds	10	(\$6,883)	5	(\$1,608)	*	*
	Total - Net	113	\$79,966	163	\$297,712	*	*
Individual Income Tax	Amount Collected	145	\$581,611	123	\$570,295	36	\$819,904
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	145	\$581,611	123	\$570,295	36	\$819,904
Withholding	Amount Collected	54	\$167,174	49	\$121,697	*	*
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	54	\$167,174	49	\$121,697	*	*
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	131	\$11,289,844	186	\$7,126,655	269	\$458,311
TOTALS	Amount Collected	2799	\$36,093,690	2424	\$36,655,093	2087	\$28,038,381
	Refunds	1209	(\$31,438,264)	1186	(\$34,316,587)	861	(\$44,528,388)
	Total - Net	<b>4,008</b>	<b>\$4,655,426</b>	<b>3,610</b>	<b>\$2,338,506</b>	<b>2,948</b>	<b>(\$16,490,007)</b>

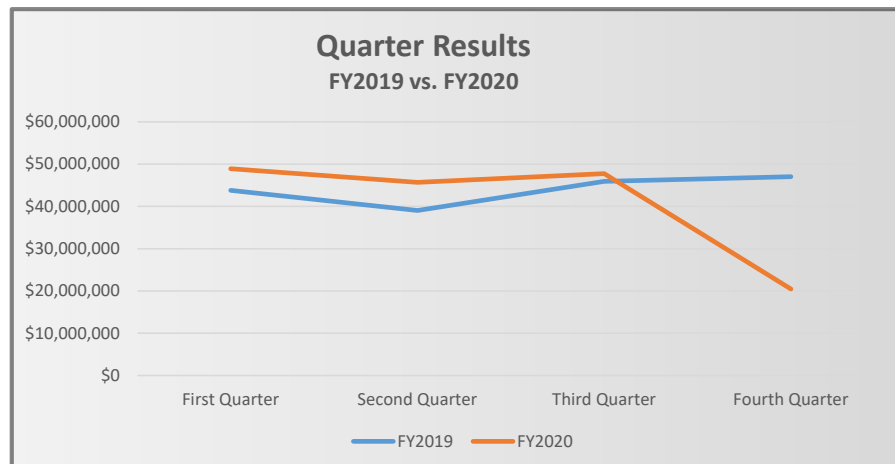
\* Confidential due to number of filers. Confidential data is included in "Other Taxes."

## Revenue Recovery Bureau - Taxation

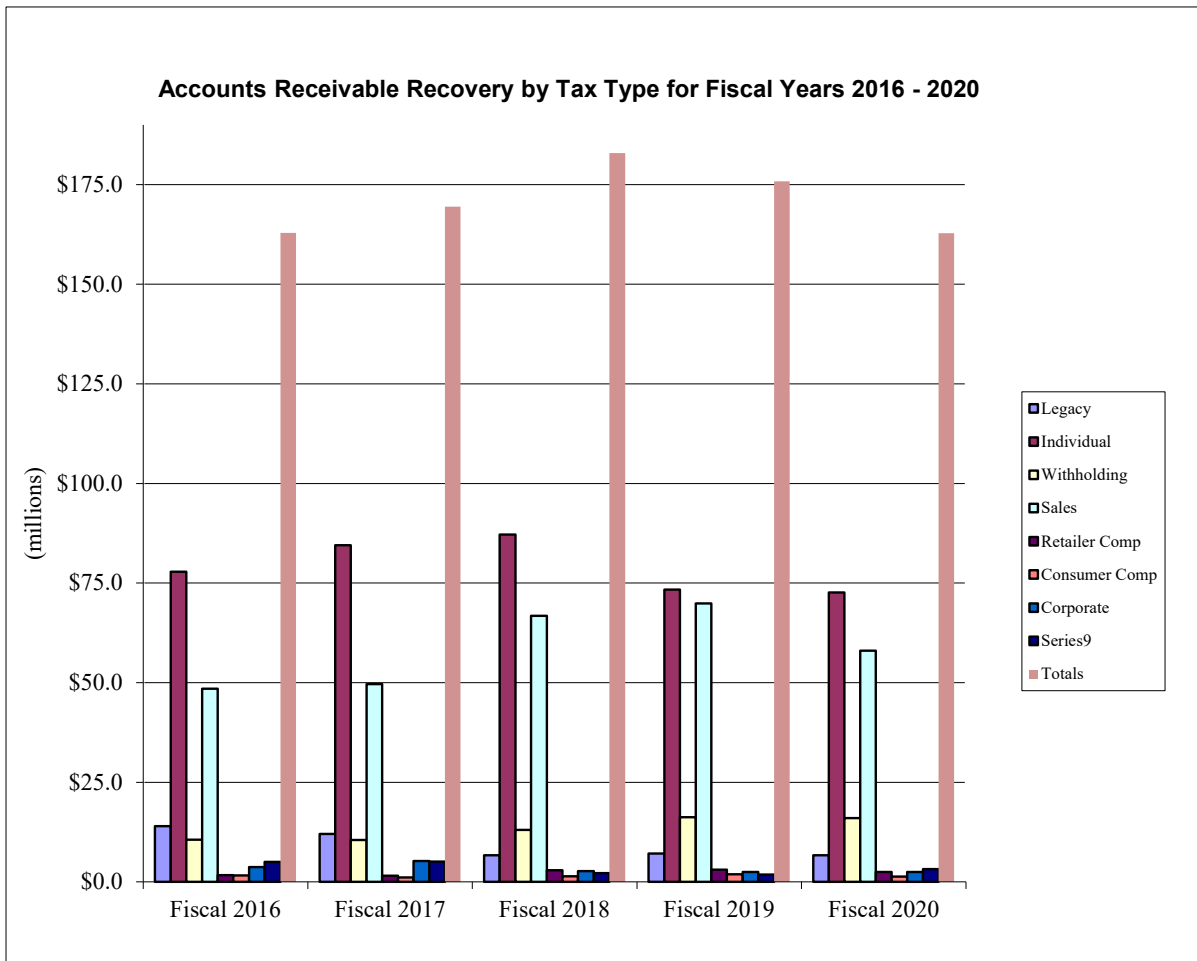
Revenue Recovery Bureau - Taxation					
				Report Ending Date	June 30, 2020
Accounts Receivable Recovery					
FY2019 vs FY2020 Results					
	FY2019	FY2020	+/- \$	+/- %	
Cummulative Totals	\$175,823,315	\$162,875,318	-\$12,947,997	-7.36	
Individual Teams					
	FY2019	FY2020			
Customer Account Resolution	\$117,468,609	\$106,838,720	-\$10,629,889	-9.05	
Analysis & Discovery	\$0	\$0	\$0	#DIV/0!	
Legal Case Management	\$58,354,706	\$56,036,598	-\$2,318,108	-3.97	



QUARTER BREAKDOWNS				
FY2019 vs FY2020 Results				
	FY2019	FY2020	+/- \$	+/- %
First Quarter	\$43,794,199	\$48,919,843	\$5,125,644	11.70
Second Quarter	\$39,039,687	\$45,710,561	\$6,670,874	17.09
Third Quarter	\$45,954,739	\$47,777,236	\$1,822,497	3.97
Fourth Quarter	\$47,034,690	\$20,467,678	-\$26,567,012	-56.48
Totals	\$175,823,315	\$162,875,318	-\$12,947,997	-7.36



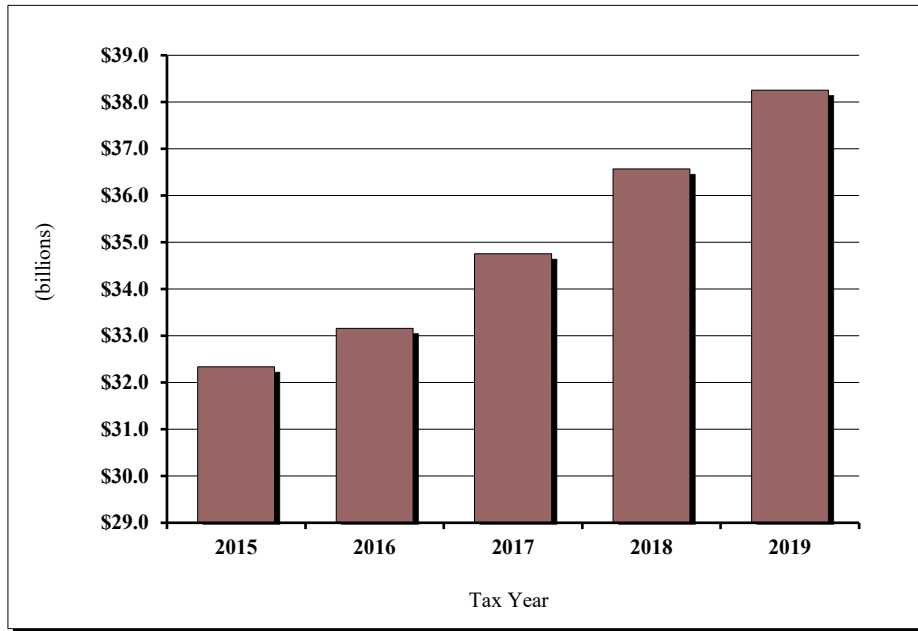
**Revenue Recovery Bureau  
Accounts Receivable Recovery by Tax Type**



Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

Figures are in Millions					
	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>Legacy</b>	\$14.0	\$12.0	\$6.7	\$7.1	\$6.7
<b>Individual</b>	\$77.8	\$84.5	\$87.2	\$73.3	\$72.6
<b>Withholding</b>	\$10.6	\$10.5	\$13.0	\$16.2	\$16.0
<b>Sales</b>	\$48.5	\$49.6	\$66.8	\$69.9	\$58.0
<b>Retailer Comp</b>	\$1.7	\$1.5	\$2.9	\$3.1	\$2.5
<b>Consumer Comp</b>	\$1.6	\$1.1	\$1.4	\$1.9	\$1.3
<b>Corporate</b>	\$3.7	\$5.2	\$2.7	\$2.5	\$2.5
<b>Other</b>	\$5.0	\$5.1	\$2.2	\$1.8	\$3.2
<b>Totals</b>	<b>\$162.9</b>	<b>\$169.5</b>	<b>\$182.9</b>	<b>\$175.8</b>	<b>\$162.8</b>

## Statewide Assessed Property Values



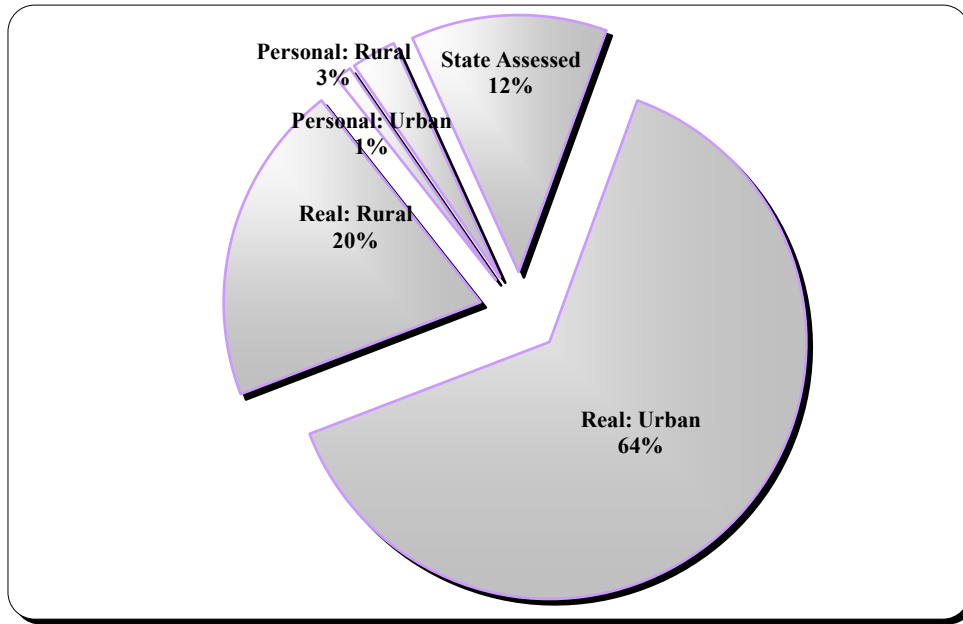
### Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2015	\$32,335,680,959	1.7%
2016	\$33,156,182,683	2.5%
2017	\$34,754,264,886	4.8%
2018	\$36,566,026,406	5.2%
2019	\$38,255,126,037	4.6%

## Assessed Valuation by Property Type, Tax Years 2018 and 2019

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 2019



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2018</u>	<u>Assessed Valuation Tax Year 2019</u>	<u>Percent Change</u>	<u>2019 Percent Total</u>
Locally Assessed:				
Real: Urban	\$23,282,839,289	\$24,339,524,810	4.5%	64%
Real: Rural	\$7,346,084,976	\$7,723,228,047	5.1%	20%
Personal: Urban	\$416,772,273	\$391,889,779	-6.0%	1%
Personal: Rural	\$1,081,319,128	\$1,080,518,075	-0.1%	3%
State Assessed	<u>\$4,439,010,740</u>	<u>\$4,719,965,326</u>	6.3%	12%
Total	\$36,566,026,406	\$38,255,126,037	4.6%	100.0%



## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2018 Assessed <u>Valuation</u>	2018 Percent <u>Total</u>	2019 Assessed <u>Valuation</u>	2019 Percent <u>Total</u>
State-Assessed	\$4,439,010,740	12.1%	\$4,719,965,326	12.3%
County-Assessed Real	\$30,628,924,265	83.8%	\$32,062,752,857	83.8%
County-Assessed Personal	<u>\$1,498,091,401</u>	<u>4.1%</u>	<u>\$1,472,407,854</u>	<u>3.8%</u>
Total	\$36,566,026,406	100.0%	\$38,255,126,037	100.0%

### Tax Year State-Assessed Property

<u>Property Category</u>	2018 Assessed <u>Valuation</u>	2018 Percent <u>Total</u>	2019 Assessed <u>Valuation</u>	2019 Percent <u>Total</u>
Telephone	\$151,930,099	3.4%	\$139,153,084	2.9%
Water Plants	\$4,416,720	0.1%	\$4,364,580	0.1%
Electric Power Companies	\$2,303,566,221	51.9%	\$2,422,690,850	51.3%
Pipeline Companies	\$1,355,609,213	30.5%	\$1,510,181,072	32.0%
Stored Gas Companies	\$39,343,668	0.9%	\$39,156,328	0.8%
Railroad Companies	<u>\$584,144,819</u>	<u>13.2%</u>	<u>\$604,419,412</u>	<u>12.8%</u>
Total	\$4,439,010,740	100.0%	\$4,719,965,326	100.0%

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

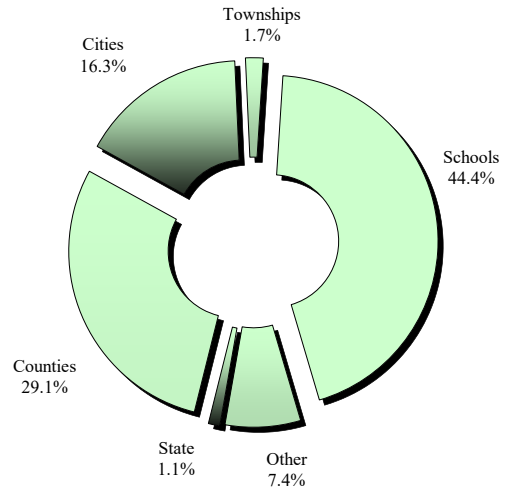
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
2014	\$4,124.2	\$47.7	\$4,171.9	3.0%
2015	\$4,310.4	\$48.5	\$4,358.9	1.6%
2016	\$4,457.0	\$49.7	\$4,506.7	3.4%
2017	\$4,669.6	\$52.1	\$4,721.7	4.8%
2018	\$4,867.8	\$54.8	\$4,922.6	4.3%
2019	\$5,067.2	\$57.3	\$5,124.5	4.1%

### Tax Year 2019 Total General Property Taxes, by Taxing District

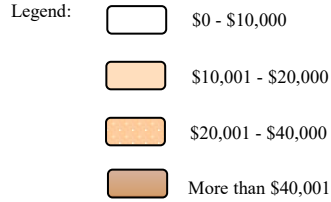
Taxing District	Amount	Percent Total
State	\$57,324,656	1.1%
Counties	\$1,492,523,737	29.1%
Cities	\$833,511,594	16.3%
Townships	\$88,441,577	1.7%
Schools	\$2,275,783,784	44.4%
Other	\$376,962,127	7.4%
*Total	\$5,124,547,475	100.0%
Total Local	\$5,067,222,819	98.9%
Total State	\$57,324,656	1.1%
*Total	\$5,124,547,475	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.

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

### Total Assessed Value of Property Per Capita, 2019



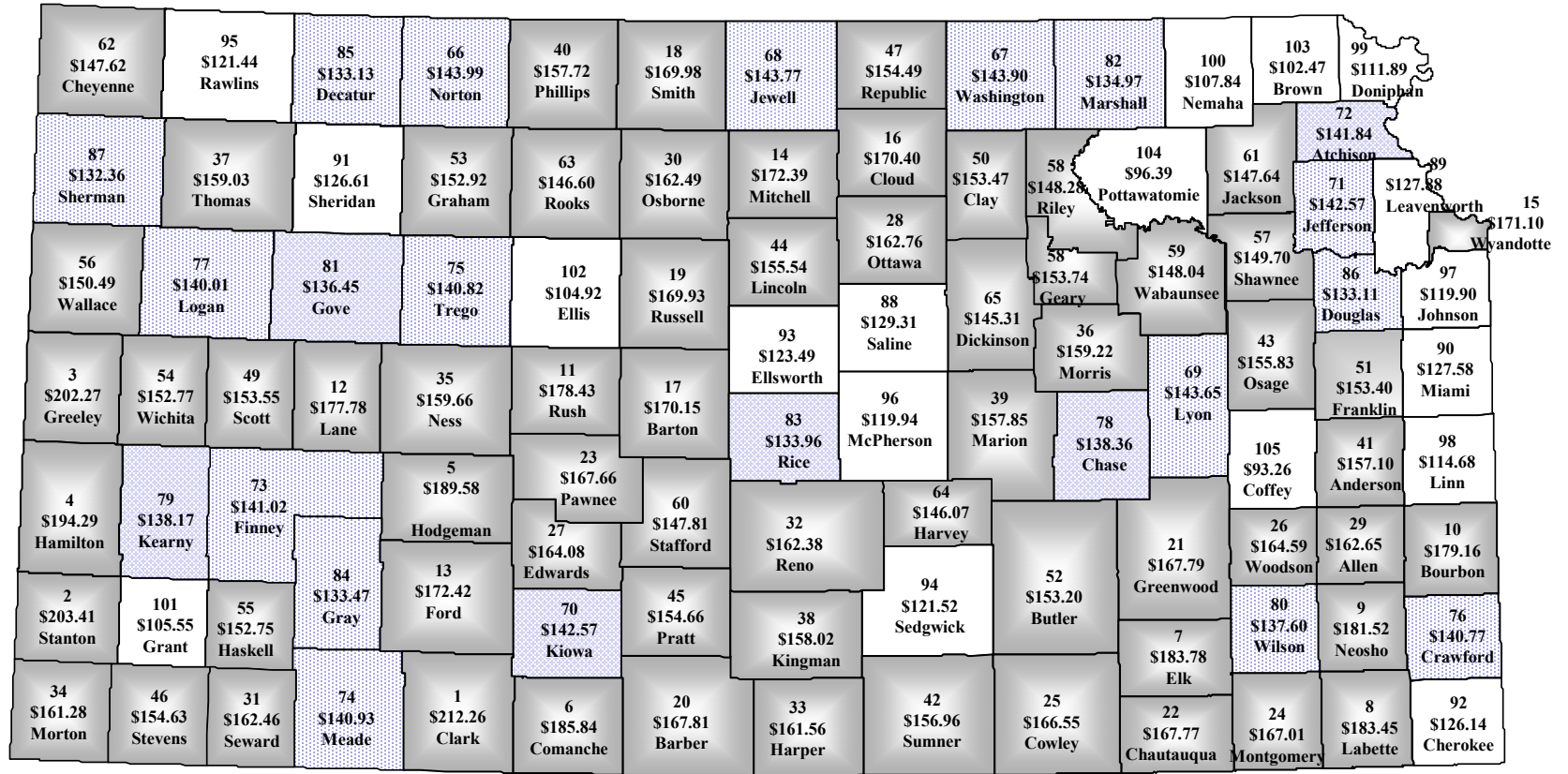
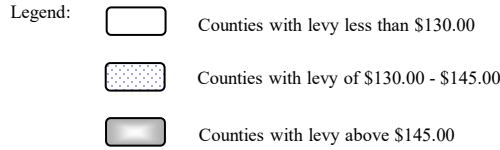
\$24,184 Cheyenne	\$29,253 Rawlins	\$22,108 Decatur	\$12,469 Norton	\$13,356 Phillips	\$18,484 Smith	\$24,995 Jewell	\$19,047 Republic	\$21,216 Washington	\$19,560 Marshall	\$19,051 Nemaha	\$20,648 Brown	\$18,794 Donipha
\$17,680 Sherman	\$19,285 Thomas	\$29,924 Sheridan	\$25,685 Graham	\$17,846 Rooks	\$18,028 Osborne	14,892 Mitchell	\$13,168 Cloud	\$14,211 Clay	\$9,130 Riley	\$27,707 Pottawatomie	\$9,441 Jackson	\$10,655 Atchison
\$29,162 Wallace	\$24,309 Logan	\$29,502 Gove	\$26,913 Trego	\$13,989 Ellis	\$14,407 Russell	\$20,229 Lincoln	\$14,669 Ottawa	\$11,886 Dickinson	\$7,474 Geary	\$13,423 Wabaunsee	\$9,749 Shawnee	\$8,958 Leavenworth
\$31,503 Greeley	\$25,260 Wichita	\$19,252 Scott	\$29,980 Lane	\$26,913 Ness	\$16,804 Rush	\$10,598 Barton	\$18,428 Ellsworth	\$11,291 Saline	\$14,273 Morris	\$10,160 Lyon	\$9,635 Osage	\$12,055 Douglas
\$16,210 Hamilton	\$26,139 Kearny	\$13,600 Finney	\$21,963 Hodgeman	\$12,256 Pawnee	\$21,325 Stafford	\$17,137 Rice	\$16,611 McPherson	\$11,756 Marion	\$21,047 Chase	\$66,237 Coffey	\$12,934 Anderson	\$27,456 Linn
\$25,521 Stanton	\$22,619 Grant	\$31,081 Haskell	\$18,328 Gray	\$9,600 Ford	\$19,867 Edwards	\$9,652 Reno	\$9,349 Harvey	\$9,886 Sedgwick	\$11,596 Butler	\$11,594 Greenwood	\$12,804 Woodson	\$11,955 Allen
\$26,255 Morton	\$23,372 Stevens	\$11,978 Seward	\$28,828 Meade	\$20,743 Clark	\$34,258 Kiowa	\$18,511 Pratt	\$14,423 Kingman	\$11,923 Sumner	\$7,890 Cowley	\$11,467 Elk	\$11,291 Wilson	\$8,369 Neosho
\$26,255 Morton	\$23,372 Stevens	\$11,978 Seward	\$28,828 Meade	\$20,743 Clark	\$19,874 Comanche	\$23,473 Barber	\$17,372 Harper	\$11,923 Sumner	\$7,890 Cowley	\$10,446 Chautauqua	\$10,216 Montgomery	\$6,888 Labette
												\$8,518 Wyandotte
												\$18,655 Johnson
												\$12,962 Miami
												\$7,350 Bourbon
												\$7,134 Crawford
												\$8,869 Cherokee

## Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2017 through 2019

<u>County</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>County</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Allen	158.01	155.86	162.65	Logan	143.03	137.86	140.01
Anderson	164.97	159.74	157.10	Lyon	144.81	144.27	143.65
Atchison	145.60	142.65	141.84	Marion	160.30	158.30	157.85
Barber	162.21	168.01	167.81	Marshall	139.99	137.00	134.97
Barton	174.13	172.05	170.15	McPherson	118.52	119.49	119.94
Bourbon	180.77	179.27	179.16	Meade	142.64	142.23	140.93
Brown	109.53	105.19	102.47	Miami	131.42	130.00	127.58
Butler	153.68	152.63	153.20	Mitchell	178.01	172.56	172.39
Chase	151.34	142.48	138.36	Montgomery	161.12	166.30	167.01
Chautauqua	188.69	183.62	167.77	Morris	157.19	159.70	159.22
Cherokee	125.52	125.41	126.14	Morton	169.91	164.46	161.28
Cheyenne	167.20	161.87	147.62	Nemaha	113.85	109.74	107.84
Clark	217.19	219.93	212.66	Neosho	173.13	178.22	181.52
Clay	154.13	154.75	153.47	Ness	156.17	155.22	159.66
Cloud	178.14	173.62	170.40	Norton	156.75	149.55	143.99
Coffey	92.18	91.39	92.36	Osage	155.14	154.49	155.83
Comanche	180.55	181.88	185.84	Osborne	163.98	166.06	162.49
Cowley	165.56	165.13	166.55	Ottawa	167.38	163.05	162.76
Crawford	140.50	140.23	140.77	Pawnee	166.25	165.64	167.66
Decatur	141.54	139.34	133.13	Phillips	164.89	161.55	157.72
Dickinson	143.61	142.97	145.31	Pottawatomie	98.07	99.87	96.39
Doniphan	119.51	112.26	111.89	Prairie	156.39	156.13	154.66
Douglas	135.42	133.77	133.11	Rawlins	135.25	130.22	121.44
Edwards	168.93	165.11	164.08	Reno	164.82	163.76	162.38
Elk	191.79	182.47	183.78	Republic	162.53	160.18	154.49
Ellis	107.80	107.52	104.92	Rice	147.67	134.71	133.96
Ellsworth	129.48	129.43	123.49	Riley	137.90	140.95	148.28
Finney	136.31	139.38	141.02	Rooks	159.77	148.10	146.60
Ford	174.83	172.45	172.42	Rush	177.58	177.02	178.43
Franklin	152.83	155.05	153.40	Russell	176.50	172.03	169.93
Geary	154.98	152.92	153.74	Saline	123.20	127.54	129.31
Gove	146.06	139.33	136.45	Scott	154.58	156.86	153.55
Graham	166.39	154.78	152.92	Sedgwick	121.20	121.63	121.52
Grant	95.91	94.40	105.55	Seward	159.56	164.89	162.46
Gray	135.54	133.77	133.47	Shawnee	150.24	148.91	149.70
Greeley	204.90	202.35	202.27	Sheridan	143.63	137.58	126.61
Greenwood	170.53	170.02	167.79	Sherman	133.14	132.33	132.36
Hamilton	195.15	192.88	194.29	Smith	185.22	175.34	169.98
Harper	160.44	162.45	161.56	Stafford	144.83	145.65	147.81
Harvey	146.04	146.83	146.07	Stanton	204.40	201.43	203.41
Haskell	154.14	150.66	152.75	Stevens	166.28	167.33	154.63
Hodgeman	186.51	190.06	189.58	Sumner	153.65	151.28	156.96
Jackson	151.07	149.09	147.64	Thomas	166.05	163.14	159.03
Jefferson	148.16	146.33	142.57	Trego	165.08	160.10	140.82
Jewell	156.58	147.45	143.77	Wabaunsee	150.65	146.74	148.04
Johnson	122.28	120.26	119.90	Wallace	167.89	159.21	150.49
Kearny	152.70	141.70	138.17	Washington	152.83	148.64	143.90
Kingman	162.37	162.79	158.02	Wichita	160.41	155.95	152.77
Kiowa	145.90	144.75	142.57	Wilson	136.54	135.51	137.60
Labette	187.44	187.00	183.45	Woodson	174.34	169.32	164.59
Lane	195.36	188.84	177.78	Wyandotte	171.80	170.65	171.10
Leavenworth	129.85	128.33	127.88				
Lincoln	169.66	160.51	155.54	Statewide	135.95	134.74	134.25
Linn	118.84	115.30	114.68				

### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2019

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 76 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 2018	Property Taxes Tax Year 2019	Percent Change	County	Property Taxes Tax Year 2018	Property Taxes Tax Year 2019	Percent Change
Allen	\$22,658,757	\$24,196,866	6.8%	Logan	\$9,348,530	\$9,679,732	3.5%
Anderson	\$15,728,139	\$16,006,892	1.8%	Lyon	\$46,731,690	\$48,754,631	4.3%
Atchison	\$23,641,510	\$24,473,056	3.5%	Marion	\$21,632,620	\$22,174,685	2.5%
Barber	\$17,383,186	\$17,614,324	1.3%	Marshall	\$24,748,922	\$25,665,596	3.7%
Barton	\$45,819,170	\$47,084,422	2.8%	McPherson	\$53,874,582	\$56,855,355	5.5%
Bourbon	\$18,661,645	\$19,294,812	3.4%	Meade	\$15,855,617	\$16,843,702	6.2%
Brown	\$19,977,441	\$20,308,080	1.7%	Miami	\$52,671,206	\$55,698,782	5.7%
Butler	\$113,855,975	\$118,613,315	4.2%	Mitchell	\$15,147,539	\$15,788,738	4.2%
Chase	\$7,515,245	\$7,656,121	1.9%	Montgomery	\$53,859,237	\$54,801,254	1.7%
Chautauqua	\$6,080,355	\$5,799,396	-4.6%	Morris	\$12,155,239	\$12,547,131	3.2%
Cherokee	\$21,323,592	\$22,392,810	5.0%	Morton	\$10,874,380	\$11,293,214	3.9%
Cheyenne	\$8,520,300	\$9,496,400	11.5%	Nemaha	\$20,023,263	\$20,861,917	4.2%
Clark	\$8,599,750	\$8,844,428	2.8%	Neosho	\$23,145,986	\$24,230,380	4.7%
Clay	\$16,883,519	\$17,440,289	3.3%	Ness	\$11,865,272	\$12,203,119	2.8%
Cloud	\$19,243,783	\$19,586,474	1.8%	Norton	\$9,708,872	\$9,749,403	0.4%
Coffey	\$50,461,300	\$50,364,673	-0.2%	Osage	\$22,799,601	\$23,934,634	5.0%
Comanche	\$6,367,488	\$6,455,951	1.4%	Osborne	\$9,782,415	\$10,179,730	4.1%
Cowley	\$44,452,880	\$46,278,023	4.1%	Ottawa	\$13,405,090	\$13,853,099	3.3%
Crawford	\$37,603,608	\$39,186,674	4.2%	Pawnee	\$13,156,527	\$13,484,200	2.5%
Decatur	\$8,388,682	\$8,449,882	0.7%	Phillips	\$10,625,685	\$11,200,250	5.4%
Dickinson	\$30,768,527	\$32,328,507	5.1%	Pottawatomie	\$57,734,987	\$64,838,046	12.3%
Doniphan	\$15,798,281	\$16,154,454	2.3%	Pratt	\$26,335,187	\$26,848,791	2.0%
Douglas	\$186,280,951	\$194,866,836	4.6%	Rawlins	\$8,201,080	\$8,909,726	8.6%
Edwards	\$8,972,061	\$9,287,115	3.5%	Reno	\$97,173,171	\$97,710,738	0.6%
Elk	\$5,020,189	\$5,285,374	5.3%	Republic	\$13,248,278	\$13,723,918	3.6%
Ellis	\$41,800,091	\$42,136,832	0.8%	Rice	\$21,076,270	\$21,879,782	3.8%
Ellsworth	\$13,815,480	\$14,100,254	2.1%	Riley	\$93,522,155	\$99,776,909	6.7%
Finney	\$69,415,460	\$70,216,768	1.2%	Rooks	\$12,706,529	\$13,115,272	3.2%
Ford	\$54,420,352	\$56,090,985	3.1%	Rush	\$9,108,370	\$9,273,712	1.8%
Franklin	\$38,580,291	\$40,495,088	5.0%	Russell	\$16,610,499	\$16,909,916	1.8%
Geary	\$36,857,964	\$37,451,431	1.6%	Saline	\$75,442,634	\$79,423,118	5.3%
Gove	\$10,270,827	\$10,514,363	2.4%	Scott	\$14,145,731	\$14,476,012	2.3%
Graham	\$9,580,533	\$9,788,034	2.2%	Sedgwick	\$590,893,267	\$616,993,080	4.4%
Grant	\$16,092,600	\$17,514,005	8.8%	Seward	\$42,562,338	\$42,381,245	-0.4%
Gray	\$14,041,614	\$14,758,308	5.1%	Shawnee	\$252,434,961	\$259,038,332	2.6%
Greeley	\$7,823,406	\$7,818,521	-0.1%	Sheridan	\$9,283,638	\$9,596,875	3.4%
Greenwood	\$11,408,854	\$11,778,868	3.2%	Sherman	\$13,432,958	\$13,804,849	2.8%
Hamilton	\$8,094,867	\$8,210,570	1.4%	Smith	\$10,820,871	\$11,320,111	4.6%
Harper	\$15,326,411	\$15,452,630	0.8%	Stafford	\$12,806,939	\$13,169,537	2.8%
Harvey	\$44,917,865	\$46,717,537	4.0%	Stanton	\$10,569,994	\$10,315,162	-2.4%
Haskell	\$18,421,385	\$18,976,524	3.0%	Stevens	\$19,086,536	\$20,090,597	5.3%
Hodgeman	\$7,361,344	\$7,569,549	2.8%	Sumner	\$39,587,464	\$43,034,474	8.7%
Jackson	\$17,782,150	\$18,511,027	4.1%	Thomas	\$22,622,358	\$23,649,618	4.5%
Jefferson	\$25,576,621	\$26,397,117	3.2%	Trego	\$9,370,307	\$10,585,541	13.0%
Jewell	\$9,803,252	\$10,209,298	4.1%	Wabaunsee	\$13,037,369	\$13,708,437	5.1%
Johnson	\$1,269,408,703	\$1,336,516,148	5.3%	Wallace	\$6,713,485	\$6,596,069	-1.7%
Kearny	\$14,083,288	\$14,240,370	1.1%	Washington	\$15,814,340	\$16,546,514	4.6%
Kingman	\$16,528,509	\$16,660,967	0.8%	Wichita	\$8,038,628	\$8,122,919	1.0%
Kiowa	\$12,122,656	\$12,288,910	1.4%	Wilson	\$13,106,235	\$13,461,775	2.7%
Labette	\$25,135,597	\$25,225,023	0.4%	Woodson	\$6,560,121	\$6,707,796	2.3%
Lane	\$8,854,968	\$8,314,295	-6.1%	Wyandotte	\$229,158,382	\$240,937,558	5.1%
Leavenworth	\$87,030,379	\$93,193,435	7.1%				
Lincoln	\$9,412,999	\$9,511,489	1.0%				
Linn	\$30,437,045	\$30,698,005	0.9%	Total	\$4,927,029,198	\$5,135,567,502	4.2%

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

County	2018	2018	2019	2019	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Allen	\$1,899,705	\$13,828,609	\$1,998,276	\$14,479,318	5.2%	4.7%
Anderson	\$1,223,531	\$8,443,209	\$1,285,267	\$8,865,571	5.0%	5.0%
Atchison	\$2,043,840	\$16,505,708	\$2,111,892	\$16,814,434	3.3%	1.9%
Barber	\$895,858	\$6,199,358	\$878,680	\$6,178,573	-1.9%	-0.3%
Barton	\$4,870,560	\$31,856,024	\$4,880,583	\$31,664,752	0.2%	-0.6%
Bourbon	\$2,108,360	\$13,148,155	\$2,096,393	\$13,039,544	-0.6%	-0.8%
Brown	\$1,016,007	\$11,181,615	\$1,138,308	\$12,713,967	12.0%	13.7%
Butler	\$10,703,808	\$81,260,601	\$11,142,179	\$83,347,773	4.1%	2.6%
Chase	\$366,508	\$3,303,176	\$449,710	\$3,424,009	22.7%	3.7%
Chautauqua	\$589,446	\$3,482,916	\$578,338	\$3,428,346	-1.9%	-1.6%
Cherokee	\$2,327,258	\$22,982,538	\$2,282,448	\$21,630,279	-1.9%	-5.9%
Cheyenne	\$594,672	\$4,092,097	\$635,466	\$4,316,997	6.9%	5.5%
Clark	\$609,091	\$3,018,514	\$572,237	\$2,901,915	-6.1%	-3.9%
Clay	\$1,361,990	\$9,940,006	\$1,355,373	\$10,104,618	-0.5%	1.7%
Cloud	\$1,504,274	\$9,347,846	\$1,499,816	\$9,483,926	-0.3%	1.5%
Coffey	\$940,327	\$12,791,478	\$946,014	\$13,107,017	0.6%	2.5%
Comanche	\$347,058	\$2,248,208	\$289,989	\$1,806,200	-16.4%	-19.7%
Cowley	\$4,745,403	\$33,228,556	\$4,984,941	\$34,246,640	5.0%	3.1%
Crawford	\$4,487,990	\$37,798,692	\$4,658,063	\$38,656,449	3.8%	2.3%
Decatur	\$396,713	\$2,973,252	\$445,571	\$3,666,101	12.3%	23.3%
Dickinson	\$2,713,800	\$22,147,686	\$2,795,501	\$22,616,222	3.0%	2.1%
Doniphan	\$901,905	\$8,891,550	\$910,145	\$9,146,078	0.9%	2.9%
Douglas	\$13,805,556	\$125,256,812	\$14,758,954	\$127,871,725	6.9%	2.1%
Edwards	\$611,882	\$4,253,015	\$624,833	\$4,195,398	2.1%	-1.4%
Elk	\$469,887	\$2,845,177	\$484,218	\$2,818,727	3.0%	-0.9%
Ellis	\$3,234,501	\$37,272,434	\$3,382,327	\$38,522,650	4.6%	3.4%
Ellsworth	\$780,162	\$7,031,080	\$766,182	\$6,998,565	-1.8%	-0.5%
Finney	\$4,913,495	\$44,069,194	\$5,293,255	\$45,509,492	7.7%	3.3%
Ford	\$5,075,097	\$32,487,061	\$5,181,210	\$33,463,222	2.1%	3.0%
Franklin	\$3,856,132	\$29,419,962	\$3,979,590	\$29,960,254	3.2%	1.8%
Geary	\$3,425,486	\$25,063,185	\$3,509,210	\$25,997,805	2.4%	3.7%
Gove	\$569,157	\$4,090,391	\$542,513	\$4,303,474	-4.7%	5.2%
Graham	\$465,610	\$3,095,953	\$450,804	\$3,079,431	-3.2%	-0.5%
Grant	\$857,216	\$11,038,769	\$828,646	\$10,916,168	-3.3%	-1.1%
Gray	\$1,207,535	\$10,265,614	\$1,204,065	\$10,421,475	-0.3%	1.5%
Greeley	\$359,405	\$2,053,437	\$378,723	\$2,048,294	5.4%	-0.3%
Greenwood	\$1,057,229	\$7,144,156	\$1,058,167	\$7,029,562	0.1%	-1.6%
Hamilton	\$553,667	\$3,058,530	\$545,493	\$3,114,523	-1.5%	1.8%
Harper	\$1,002,141	\$7,150,338	\$970,655	\$6,911,429	-3.1%	-3.3%
Harvey	\$4,543,032	\$36,615,800	\$4,723,705	\$37,477,524	4.0%	2.4%
Haskell	\$935,187	\$5,762,905	\$800,435	\$5,967,252	-14.4%	3.5%
Hodgeman	\$404,058	\$2,552,671	\$409,270	\$2,457,871	1.3%	-3.7%
Jackson	\$1,825,313	\$13,758,511	\$1,863,993	\$14,221,029	2.1%	3.4%
Jefferson	\$2,893,609	\$22,654,459	\$3,054,433	\$23,833,160	5.6%	5.2%
Jewell	\$562,772	\$3,902,476	\$538,114	\$3,940,060	-4.4%	1.0%
Johnson	\$102,603,964	\$1,003,422,493	\$105,210,460	\$1,028,701,640	2.5%	2.5%
Kearny	\$989,757	\$6,076,156	\$868,176	\$6,542,344	-12.3%	7.7%
Kingman	\$1,402,891	\$10,461,997	\$1,484,826	\$10,429,344	5.8%	-0.3%
Kiowa	\$432,809	\$3,542,911	\$430,687	\$3,420,759	-0.5%	-3.4%
Labette	\$3,151,736	\$18,929,572	\$3,185,559	\$19,024,624	1.1%	0.5%
Lane	\$435,380	\$2,647,398	\$445,618	\$2,541,205	2.4%	-4.0%
Leavenworth	\$10,155,637	\$92,477,820	\$10,531,609	\$95,873,516	3.7%	3.7%
Lincoln	\$461,324	\$3,044,960	\$459,290	\$3,068,849	-0.4%	0.8%

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

<u>County</u>	2018 <u>Tax</u>	2018 <u>Valuation</u>	2019 <u>Tax</u>	2019 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Linn	\$1,312,000	\$12,727,112	\$1,333,281	\$13,489,959	1.6%	6.0%
Logan	\$493,904	\$4,295,379	\$509,870	\$4,144,211	3.2%	-3.5%
Lyon	\$3,934,815	\$31,960,213	\$4,116,238	\$32,981,082	4.6%	3.2%
Marion	\$1,738,603	\$12,533,362	\$1,791,702	\$12,770,324	3.1%	1.9%
Marshall	\$1,528,230	\$12,884,612	\$1,566,662	\$13,056,170	2.5%	1.3%
McPherson	\$3,639,819	\$37,114,119	\$3,699,699	\$37,554,763	1.6%	1.2%
Meade	\$720,025	\$5,799,399	\$723,126	\$5,896,573	0.4%	1.7%
Miami	\$5,368,203	\$48,038,474	\$5,479,139	\$49,175,987	2.1%	2.4%
Mitchell	\$1,287,524	\$8,126,619	\$1,310,996	\$8,297,178	1.8%	2.1%
Montgomery	\$4,202,568	\$29,062,199	\$4,182,399	\$29,636,974	-0.5%	2.0%
Morris	\$838,299	\$6,295,611	\$884,721	\$6,448,728	5.5%	2.4%
Morton	\$590,552	\$3,734,763	\$592,950	\$3,955,319	0.4%	5.9%
Nemaha	\$1,393,014	\$14,330,818	\$1,387,112	\$14,779,622	-0.4%	3.1%
Neosho	\$2,511,127	\$16,622,379	\$2,593,735	\$16,938,453	3.3%	1.9%
Ness	\$661,526	\$4,670,509	\$647,356	\$4,754,099	-2.1%	1.8%
Norton	\$875,508	\$5,718,761	\$818,482	\$5,985,372	-6.5%	4.7%
Osage	\$2,423,108	\$18,171,039	\$2,459,168	\$18,197,197	1.5%	0.1%
Osborne	\$647,570	\$4,232,819	\$610,869	\$4,242,764	-5.7%	0.2%
Ottawa	\$1,017,717	\$6,797,010	\$1,009,463	\$6,849,378	-0.8%	0.8%
Pawnee	\$1,017,430	\$6,873,691	\$1,034,093	\$7,070,917	1.6%	2.9%
Phillips	\$888,776	\$5,920,564	\$682,075	\$4,707,513	-23.3%	-20.5%
Pottawatomie	\$2,416,826	\$32,133,939	\$2,605,383	\$33,373,253	7.8%	3.9%
Pratt	\$1,559,157	\$11,446,795	\$1,595,538	\$11,698,436	2.3%	2.2%
Rawlins	\$456,083	\$3,737,283	\$427,220	\$3,706,932	-6.3%	-0.8%
Reno	\$9,208,105	\$64,384,691	\$9,417,815	\$65,032,974	2.3%	1.0%
Republic	\$858,598	\$5,729,443	\$823,545	\$5,778,046	-4.1%	0.8%
Rice	\$1,482,641	\$11,260,959	\$1,483,316	\$11,618,449	0.0%	3.2%
Riley	\$6,532,364	\$55,869,421	\$6,701,333	\$56,840,575	2.6%	1.7%
Rooks	\$913,298	\$5,926,012	\$854,467	\$6,113,466	-6.4%	3.2%
Rush	\$573,282	\$3,693,729	\$583,181	\$3,700,923	1.7%	0.2%
Russell	\$1,384,278	\$8,688,236	\$1,398,713	\$8,937,572	1.0%	2.9%
Saline	\$6,804,746	\$65,524,126	\$6,907,319	\$66,930,084	1.5%	2.1%
Scott	\$1,068,339	\$8,145,741	\$1,108,779	\$8,238,810	3.8%	1.1%
Sedgwick	\$61,152,687	\$607,669,969	\$63,409,725	\$626,582,714	3.7%	3.1%
Seward	\$3,011,497	\$22,455,259	\$3,072,199	\$22,014,255	2.0%	-2.0%
Shawnee	\$25,184,130	\$193,563,263	\$25,744,679	\$197,674,096	2.2%	2.1%
Sheridan	\$615,258	\$4,740,046	\$572,686	\$4,632,291	-6.9%	-2.3%
Sherman	\$912,570	\$7,745,193	\$920,543	\$8,136,316	0.9%	5.0%
Smith	\$755,430	\$4,019,450	\$678,593	\$4,107,139	-10.2%	2.2%
Stafford	\$637,641	\$5,128,332	\$649,254	\$5,201,228	1.8%	1.4%
Stanton	\$755,798	\$4,075,570	\$776,257	\$4,209,544	2.7%	3.3%
Stevens	\$1,217,732	\$7,867,908	\$1,152,374	\$7,878,084	-5.4%	0.1%
Sumner	\$3,309,888	\$24,660,345	\$3,365,017	\$25,177,455	1.7%	2.1%
Thomas	\$1,665,972	\$11,511,762	\$1,656,206	\$11,340,296	-0.6%	-1.5%
Trego	\$626,605	\$4,005,172	\$603,725	\$4,161,324	-3.7%	3.9%
Wabaunsee	\$1,075,540	\$8,493,767	\$1,112,976	\$8,519,089	3.5%	0.3%
Wallace	\$334,770	\$2,473,933	\$353,994	\$2,393,643	5.7%	-3.2%
Washington	\$947,415	\$6,947,187	\$944,495	\$7,110,442	-0.3%	2.3%
Wichita	\$529,333	\$3,560,572	\$507,281	\$3,612,854	-4.2%	1.5%
Wilson	\$1,065,107	\$9,669,960	\$1,143,939	\$9,815,940	7.4%	1.5%
Woodson	\$570,823	\$3,582,728	\$580,451	\$3,760,942	1.7%	5.0%
Wyandotte	<u>\$22,301,113</u>	<u>\$145,991,729</u>	<u>\$22,828,909</u>	<u>\$150,389,060</u>	2.4%	3.0%
Total	\$416,707,072	\$3,590,727,003	\$427,313,257	\$3,675,918,915	2.5%	2.4%



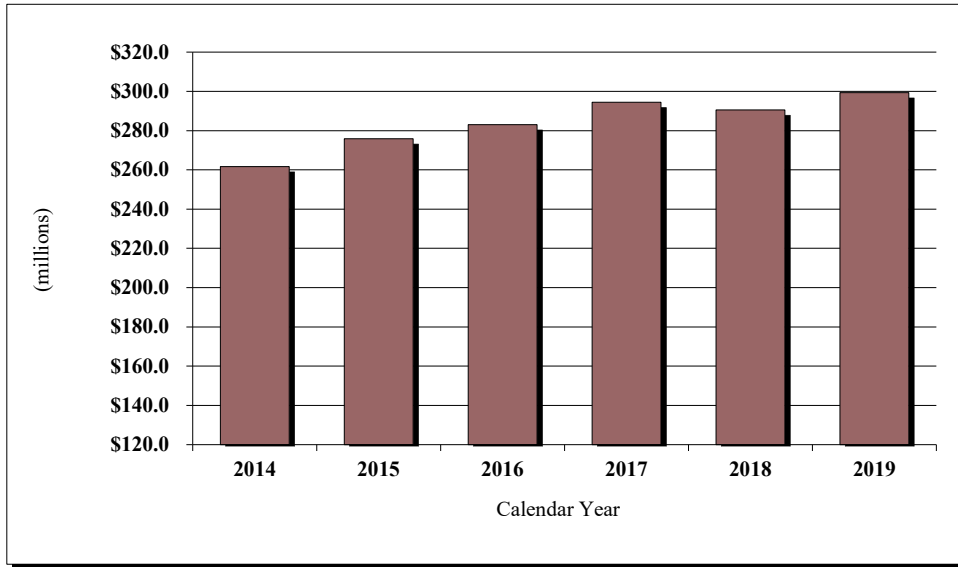
## Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2019

Vehicle Registration Fees *	Vehicle Registration Fees (cont.) *																																																																																																																																																																																																																																																																																																	
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County Qtrr Pay	1/4 of annual fee																																																																																																																																																																																																																																																																																																	
County 72 Hour	\$26.00																																																																																																																																																																																																																																																																																																	
County 30 Day	varies by weight																																																																																																																																																																																																																																																																																																	
Urban Buses: 8-30 passengers		\$35.00																																																																																																																																																																																																																																																																																																
31 - 39 passengers		\$50.00																																																																																																																																																																																																																																																																																																
over 39 passengers		\$80.00																																																																																																																																																																																																																																																																																																
Transit Authorities		\$2.00																																																																																																																																																																																																																																																																																																
Trailers:																																																																																																																																																																																																																																																																																																		
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	Over 12 M	\$55.00																																																																																																																																																																																																																																																																																																
Drive-Away, first		\$64.00																																																																																																																																																																																																																																																																																																
Drive-Away, others		\$38.00																																																																																																																																																																																																																																																																																																
Antique, Regular		\$40.00																																																																																																																																																																																																																																																																																																
Antique, Personalized		\$40.00																																																																																																																																																																																																																																																																																																
Amateur Radio		\$1.00 + standard fee																																																																																																																																																																																																																																																																																																
Special Interest		\$26.00																																																																																																																																																																																																																																																																																																
National Guard		standard fee																																																																																																																																																																																																																																																																																																
Pearl Harbor Survivor		standard fee																																																																																																																																																																																																																																																																																																
Disabled		standard fee																																																																																																																																																																																																																																																																																																
Purple Heart		standard fee																																																																																																																																																																																																																																																																																																
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Educational Institution		varies																																																																																																																																																																																																																																																																																																
Disabled Veteran, Ex-POW		free																																																																																																																																																																																																																																																																																																
Medal of Honor		free																																																																																																																																																																																																																																																																																																
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Breast Cancer Research and Outreach		standard fee																																																																																																																																																																																																																																																																																																
Support Kansas Arts		standard fee																																																																																																																																																																																																																																																																																																
Boy Scouts of America		standard fee																																																																																																																																																																																																																																																																																																
Vietnam Veteran		standard fee																																																																																																																																																																																																																																																																																																
Pet Friendly		standard fee																																																																																																																																																																																																																																																																																																
Motorcycles		\$16.00																																																																																																																																																																																																																																																																																																
Motor Bikes		\$11.00																																																																																																																																																																																																																																																																																																
Dealer, full-privilege		\$350.00																																																																																																																																																																																																																																																																																																
Dealer, regular, first		\$275.00																																																																																																																																																																																																																																																																																																
Dealer, regular, others		\$25.00																																																																																																																																																																																																																																																																																																
Personalized (one-time)		\$40.00																																																																																																																																																																																																																																																																																																
Highway Patrol and Training Surcharge		\$2.00																																																																																																																																																																																																																																																																																																
Law Enforcement Training Center Surcharge		\$1.25																																																																																																																																																																																																																																																																																																
Division of Vehicles Modernization Surcharge		\$4.00																																																																																																																																																																																																																																																																																																
<b>Interstate</b>																																																																																																																																																																																																																																																																																																		
72 Hour		\$26.00																																																																																																																																																																																																																																																																																																
30 Day		varies by weight																																																																																																																																																																																																																																																																																																
Apportioned & Qtrr		varies by weight																																																																																																																																																																																																																																																																																																
Job Hunter's Permit		\$26.00																																																																																																																																																																																																																																																																																																
Modified Cab Card		\$1.00																																																																																																																																																																																																																																																																																																
Replacement Cab Card		\$3.00																																																																																																																																																																																																																																																																																																
<b>Driver License Fees</b>																																																																																																																																																																																																																																																																																																		
Class A/B		\$24 (varies by age)																																																																																																																																																																																																																																																																																																
Class C		\$18 (varies by age)																																																																																																																																																																																																																																																																																																
Class M		\$12.50 (varies by age)																																																																																																																																																																																																																																																																																																
CDL Class A, B or C		\$18.00																																																																																																																																																																																																																																																																																																
CDL Endorsements/each		\$10.00																																																																																																																																																																																																																																																																																																
CDL Instruction Permit		\$5.00																																																																																																																																																																																																																																																																																																
Instructional Permit		varies by type																																																																																																																																																																																																																																																																																																
Farm Permit		\$12.00																																																																																																																																																																																																																																																																																																
Identification Card		\$14.00																																																																																																																																																																																																																																																																																																
Senior (age 65 and over)/		\$10.00																																																																																																																																																																																																																																																																																																
Handicapped ID Card																																																																																																																																																																																																																																																																																																		
Exam		\$3.00																																																																																																																																																																																																																																																																																																
Re-Exam on original application		\$1.50																																																																																																																																																																																																																																																																																																
Photo		\$8.00																																																																																																																																																																																																																																																																																																
DUI Exam		\$25.00																																																																																																																																																																																																																																																																																																
Penalty		\$1.00																																																																																																																																																																																																																																																																																																

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

## 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>
2014	\$261,688,438	8.7%
2015	\$275,889,488	5.4%
2016	\$282,977,349	2.6%
2017	\$294,514,074	4.1%
2018	\$290,521,470	-1.4%
2019	\$299,294,753	3.0%

## Vehicle Revenue Collections Calendar Year 2019

### Vehicle Revenue Collections by Source by Calendar Year

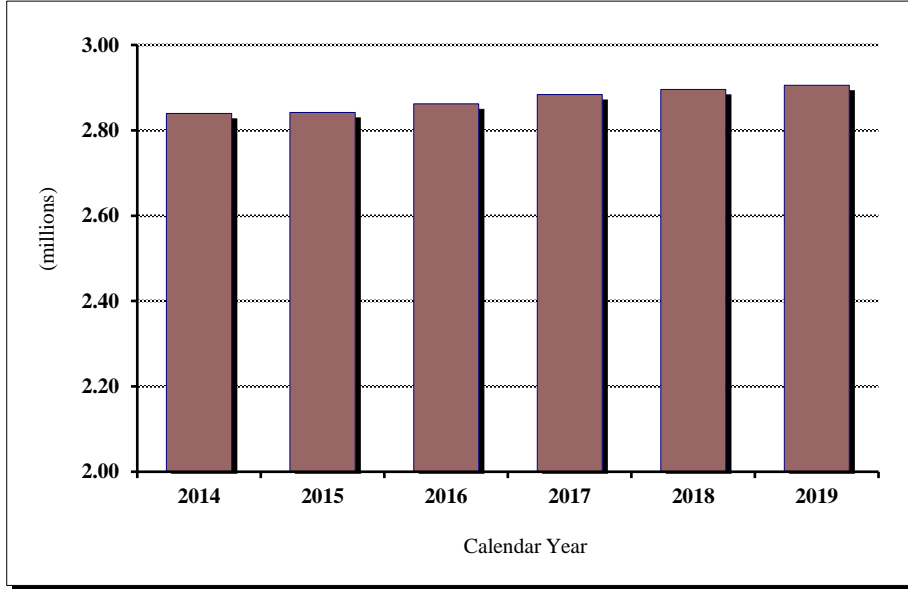
<u>Source</u>	<u>CY 2019 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$194,175,105	64.9%
Interstate Apportioned	\$83,771,972	28.0%
Driver License	\$20,547,272	6.9%
Motor Carrier Inspection	\$774,312	0.3%
Dealer Fines	<u>\$26,092</u>	0.0%
Total	\$299,294,753	100.0%

### Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2019 Collection</u>	<u>Percent Total</u>
State Highway	\$226,015,640	75.5%
County Funds	\$24,882,166	8.3%
Driver Safety	<u>\$2,849,982</u>	1.0%
Refunds	\$101,602	0.0%
Motorcycle Safety	\$102,925	0.03%
Other	<u>\$45,342,438</u>	15.15%
Total	\$299,294,753	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>
2014	2,839,498	-1.9%
2015	2,842,005	0.1%
2016	2,862,007	0.7%
2017	2,884,218	0.8%
2018	2,895,925	0.4%
2019	2,905,799	0.3%

*The registration trends report captures all processed motor vehicle registrations and renewals in the same year. If the same vehicle is registered and renewed in the year, only one registration will be counted.*

## Motor Vehicle Registrations by Type, Calendar Years 2018 and 2019

### Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2018</u>	Calendar Year <u>2019</u>	Percent Change
Automobiles	1,807,367	1,811,241	0.2%
Trucks	808,150	814,253	0.8%
Trailers	167,624	169,664	1.2%
Motorcycles	98,647	97,048	-1.6%
Motorized Bicycles	5,762	5,295	-8.1%
RV1	<u>8,375</u>	<u>8,298</u>	-0.9%
Total	2,895,925	2,905,799	0.3%

### Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2018</u>	Percent Total <u>2019</u>
Automobiles	62.41%	62.33%
Trucks	27.91%	28.02%
Trailers	5.79%	5.84%
Motorcycles	3.41%	3.34%
Motorized Bicycles	0.20%	0.18%
RV1	0.29%	0.29%
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 2019

<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	7,057	5,379	1,087	500	35	30	14,088
Anderson	4,808	3,823	1,081	290	21	43	10,066
Atchison	9,373	5,981	1,729	530	24	30	17,667
Barber	2,334	2,710	683	193	10	13	5,943
Barton	14,583	11,056	2,362	904	75	127	29,107
Bourbon	7,382	5,740	1,214	509	35	37	14,917
Brown	5,630	4,451	1,350	479	20	40	11,970
Butler	39,339	21,984	4,828	2,848	122	357	69,478
Chase	1,616	1,700	403	78	5	11	3,813
Chautauqua	1,237	2,388	371	107	0	2	4,105
Cherokee	9,707	8,777	1,137	685	11	26	20,343
Cheyenne	1,676	1,849	709	159	1	17	4,411
Clark	1,049	1,249	327	82	2	16	2,725
Clay	4,916	3,979	1,042	388	19	41	10,385
Cloud	5,035	4,049	1,128	356	34	52	10,654
Coffey	5,711	4,588	1,387	402	28	60	12,176
Comanche	927	1,258	342	73	3	3	2,606
Cowley	18,546	12,760	2,697	1,238	77	146	35,464
Crawford	20,299	11,426	1,770	1,273	110	64	34,942
Decatur	1,822	2,161	678	164	5	32	4,862
Dickinson	11,234	8,211	2,081	957	57	110	22,650
Doniphan	4,419	3,829	1,016	337	5	33	9,639
Douglas	71,136	17,433	3,710	2,756	275	268	95,578
Edwards	1,800	2,045	478	139	10	16	4,488
Elk	1,374	1,861	419	60	2	9	3,725
Ellis	15,917	9,737	3,088	1,253	96	116	30,207
Ellsworth	3,354	2,856	878	261	29	44	7,422
Finney	21,838	11,809	2,224	1,024	51	133	37,079
Ford	16,978	11,005	1,708	882	38	51	30,662
Franklin	16,236	9,750	2,505	1,218	60	109	29,878
Geary	22,554	7,690	1,434	1,482	43	66	33,269
Gove	1,700	2,305	649	110	13	27	4,804
Graham	1,331	1,851	510	114	15	16	3,837
Grant	4,104	3,324	944	294	11	28	8,705
Gray	3,092	4,029	1,264	325	10	44	8,764
Greeley	738	1,054	282	49	0	11	2,134
Greenwood	3,632	3,789	882	257	14	17	8,591
Hamilton	1,411	1,581	493	114	3	11	3,613
Harper	2,743	3,384	719	228	22	11	7,107
Harvey	21,804	9,828	2,146	1,486	161	93	35,518
Haskell	2,276	2,333	538	129	5	19	5,300
Hodgeman	962	1,725	494	88	4	11	3,284
Jackson	7,750	6,380	1,910	605	18	63	16,726
Jefferson	12,416	8,144	2,574	1,075	13	129	24,351
Jewell	1,796	2,560	1,221	171	11	16	5,775
Johnson	441,449	82,427	12,469	14,941	551	846	552,683
Kearny	2,310	2,329	830	131	4	8	5,612
Kingman	4,682	4,244	1,111	314	16	39	10,406
Kiowa	1,276	1,544	367	81	8	15	3,291
Labette	11,069	7,813	1,043	677	29	52	20,683
Lane	895	1,452	394	82	10	8	2,841
Leavenworth	47,846	20,249	4,978	3,537	60	292	76,962
Lincoln	1,859	2,005	564	131	14	11	4,584
Linn	6,631	5,299	1,664	591	22	91	14,298
Logan	1,651	1,954	479	155	16	24	4,279
Lyon	17,995	10,507	1,844	976	76	110	31,508
Marion	7,447	5,486	1,355	492	84	49	14,913
Marshall	6,248	5,617	1,529	489	24	31	13,938

## Motor Vehicle Registrations by County, Calendar Year 2019

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
McPherson	18,473	11,243	3,200	1,536	118	136	34,706
Meade	2,251	2,567	859	167	17	15	5,876
Miami	23,065	12,286	4,070	1,726	46	160	41,353
Mitchell	3,811	3,774	1,088	273	11	42	8,999
Montgomery	16,630	10,563	1,477	1,093	67	71	29,901
Morris	3,498	3,090	926	195	25	31	7,765
Morton	1,433	1,633	289	103	7	10	3,475
Nemaha	6,410	5,316	1,709	503	23	29	13,990
Neosho	8,242	7,015	1,053	620	42	40	17,012
Ness	1,693	2,568	782	165	13	15	5,236
Norton	3,053	3,056	1,069	351	44	30	7,603
Osage	10,343	7,157	2,145	718	39	98	20,500
Osborne	2,229	2,507	822	184	11	28	5,781
Ottawa	3,483	3,500	973	316	22	26	8,320
Pawnee	3,018	2,941	651	229	18	14	6,871
Phillips	3,202	3,481	1,314	281	30	33	8,341
Pottawatomie	15,420	9,087	2,571	945	47	118	28,188
Pratt	4,798	4,002	882	366	13	29	10,090
Rawlins	1,287	2,426	769	128	14	10	4,634
Reno	36,512	18,968	3,887	3,056	153	274	62,850
Republic	2,782	3,175	947	194	23	17	7,138
Rice	5,410	4,269	1,107	355	21	42	11,204
Riley	30,460	10,071	1,918	1,565	143	130	44,287
Rooks	3,129	3,007	900	275	16	32	7,359
Rush	2,012	1,964	591	142	33	15	4,757
Russell	3,994	3,545	1,098	287	29	43	8,996
Saline	34,244	15,428	3,447	2,432	195	236	55,982
Scott	2,969	2,948	880	317	26	34	7,174
Sedgwick	317,276	116,158	14,355	15,342	950	1,314	465,395
Seward	10,911	6,682	1,055	389	39	27	19,103
Shawnee	114,327	36,542	7,153	5,757	200	524	164,503
Sheridan	1,588	2,263	713	127	21	20	4,732
Sherman	3,080	3,566	1,114	311	46	33	8,150
Smith	2,114	2,638	1,026	161	35	16	5,990
Stafford	2,368	2,831	868	173	6	22	6,268
Stanton	1,008	1,599	500	107	2	13	3,229
Stevens	3,017	2,869	826	187	14	22	6,935
Sumner	13,767	9,512	2,084	980	48	98	26,489
Thomas	4,520	4,140	1,232	399	19	48	10,358
Trego	1,841	2,080	814	169	14	25	4,943
Wabaunsee	4,450	3,593	1,056	297	7	32	9,435
Wallace	880	1,610	407	70	3	13	2,983
Washington	3,530	3,602	1,188	214	5	15	8,554
Wichita	1,065	1,889	418	125	9	5	3,511
Wilson	4,491	5,074	842	320	43	43	10,813
Woodson	1,702	2,019	431	101	7	11	4,271
Wyandotte	98,455	37,252	3,039	4,028	64	85	142,923
<b>Total</b>	<b>1,811,241</b>	<b>814,253</b>	<b>169,664</b>	<b>97,048</b>	<b>5,295</b>	<b>8,298</b>	<b>2,905,799</b>

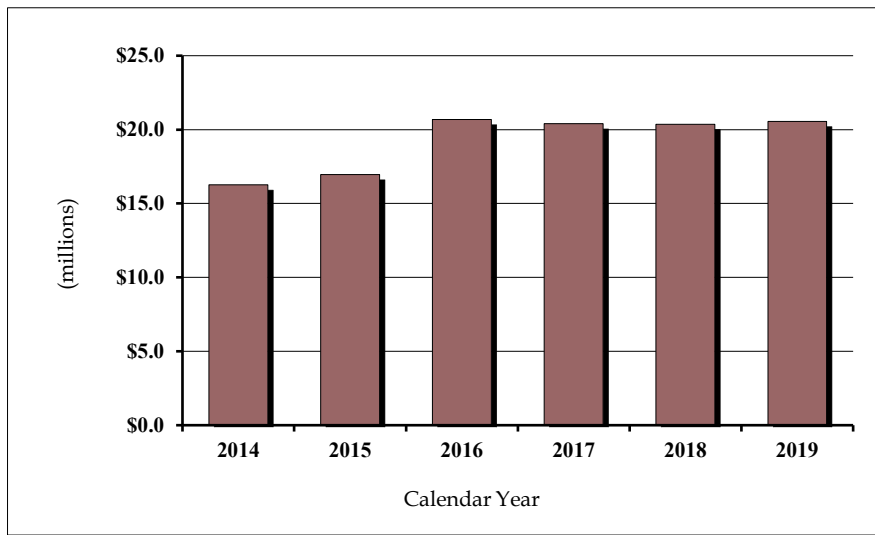
Note: Numbers of registrations come from the Motor Vehicle System (for non-commercial vehicles)

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>
2014	\$16,267,217	-18.1%
2015	\$16,952,179	4.2%
2016	\$20,677,128	22.0%
2017	\$20,397,716	-1.4%
2018	\$20,355,645	-0.2%
2019	\$20,547,273	0.9%



## Driver Licenses by Age and License Class, Calendar Year 2019

### Kansas Drivers by Age Category

<u>Age Category</u>	Calendar Year <u>2019</u>	Percent of Total <u>By Age</u>
14 and 15 (restricted license)	9,414	0.4%
16 - 24	288,237	13.4%
25 - 49	884,011	41.0%
50 - 64	520,778	24.2%
65 and over	<u>451,892</u>	21.0%
Total by Age	2,154,332	100.0%

*Note: New Driver License system launched in 2018*

### Kansas Drivers by License Class

<u>License Class*</u>	Calendar Year <u>2019</u>	Percent of Total <u>By Class</u>
Class CDL	129,455	6.0%
Class A & B	17,730	0.8%
Class C	1,829,472	84.9%
Class M**	<u>177,675</u>	8.2%
Total	2,154,332	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

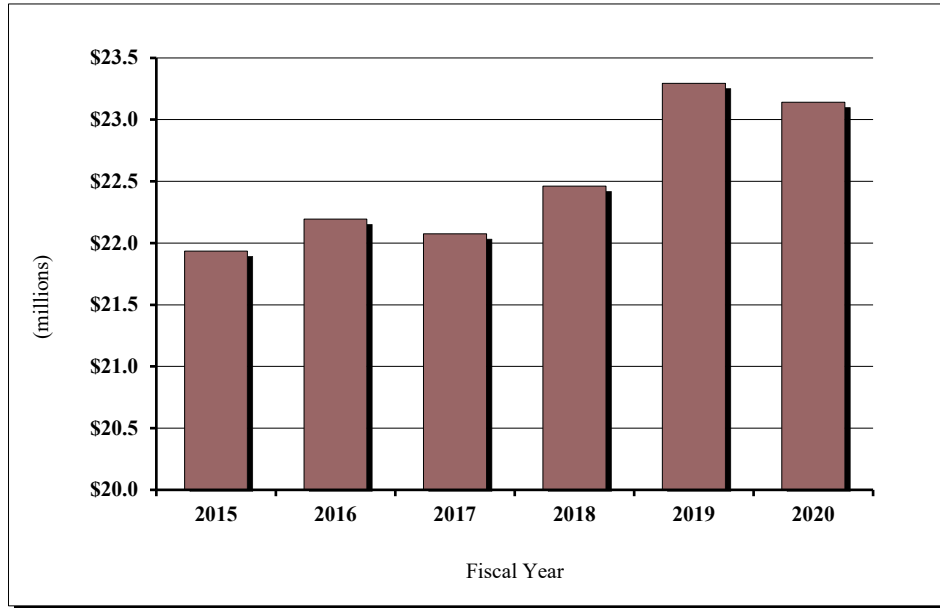
Class M: motorcycle only, and in combinations AM, BM, CM:

**M	72
AM	9,204
BM	3,227
CM	<u>165,172</u>
Class M Total	177,675

## Gallonge Tax Receipts by Components and Fiscal Year

### Gross Gallonge Tax by Components

	Fiscal Year <u>2019</u>	Fiscal Year <u>2020</u>	Percent <u>Change</u>
Alcohol and Spirits	\$12,145,129	\$11,645,348	-4.1%
Fortified and Light Wine	\$1,551,382	\$1,547,561	-0.2%
Strong Beer	\$8,341,182	\$9,349,792	12.1%
Cereal Malt Beverage	<u>\$1,256,708</u>	<u>\$599,353</u>	-52.3%
Total	\$23,294,401	\$23,142,054	-0.7%

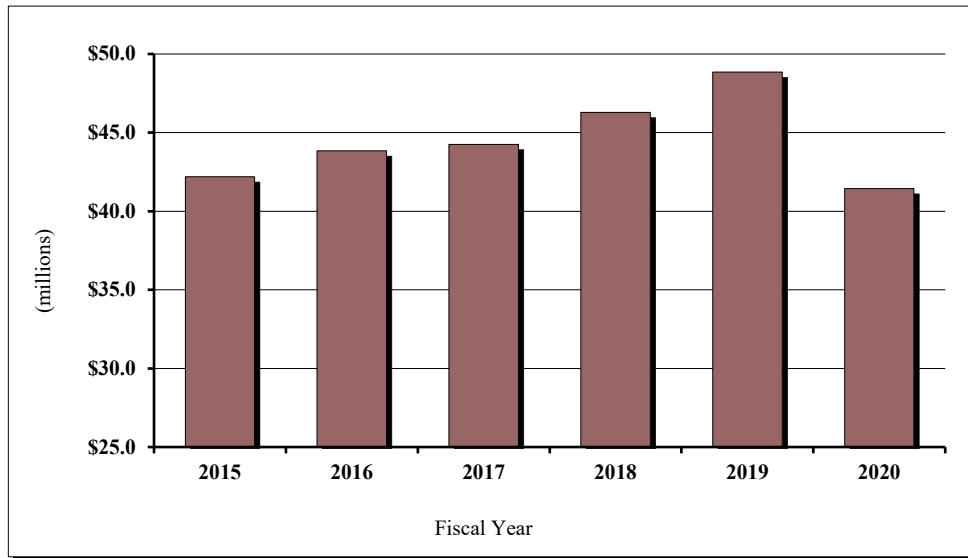


### Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2015	\$21,934,650	0.7%
2016	\$22,192,973	1.2%
2017	\$22,073,621	-0.5%
2018	\$22,460,337	1.8%
2019	\$23,294,401	3.7%
2020	\$23,142,054	-0.7%

## Liquor Excise Tax Gross Receipts

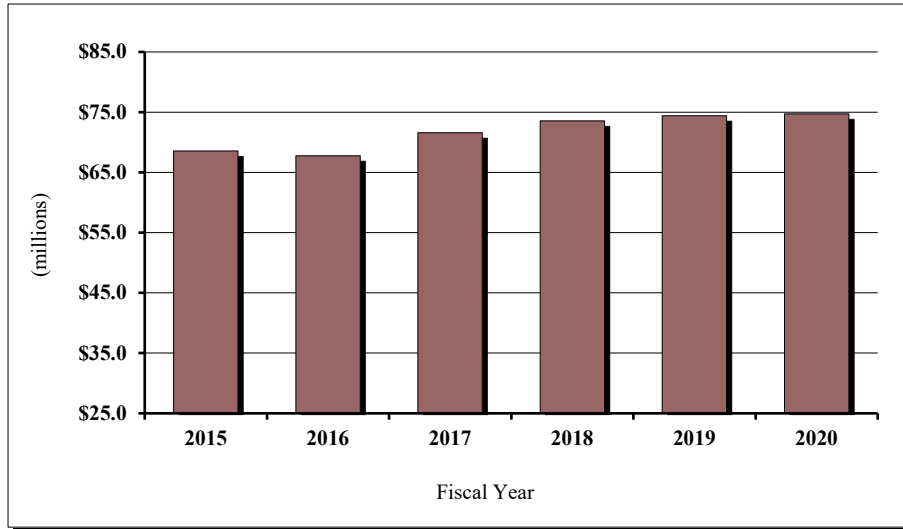
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking establishment selling to customers for on-premise consumption). The tax is also imposed on the acquisition cost of alcoholic liquor used in free samples offered by clubs and drinking establishments. Seventy percent of the tax 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>
2015	\$42,196,378	3.8%
2016	\$43,842,818	3.9%
2017	\$44,246,942	0.9%
2018	\$46,290,242	4.6%
2019	\$48,853,738	5.5%
2020	\$41,447,367	-15.2%

## Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is an 8% tax imposed on alcohol sold for off-premise consumption. The tax is imposed on alcoholic liquor and effective April 2019, also cereal malt beverages sold by retail liquor stores, microbreweries, microdistilleries, and farm wineries to Kansas consumers, or sold by distributors to Kansas clubs, drinking establishments or caterers. 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>
2015	\$68,556,891	6.2%
2016	\$67,762,160	-1.2%
2017	\$71,594,638	5.7%
2018	\$73,545,647	2.7%
2019	\$74,381,927	1.1%
2020	\$74,703,013	0.4%

## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2020 Total Liquor Taxes and Fees - Gross Receipts




	<b>Fiscal Year 2020</b>	<b>Percent Total</b>
Gallonage Tax	\$23,142,054	16.0%
Liquor Excise Tax	\$41,447,367	28.6%
Liquor Enforcement Tax	\$74,703,013	51.6%
Fees and Fines	<u>\$5,517,265</u>	<u>3.8%</u>
<b>Total</b>	<b>\$144,809,699</b>	<b>100.0%</b>

### Alcoholic Beverage Licenses Issued

<b>License Type</b>	<b>Count</b>
Caterer	78
Class A Club - Social (500 members or less)	32
Class A Club - Social (Over 500 members)	16
Class A Club (Fraternal/Veterans)	160
Class B Club	53
Common Consumption Area Permit	9
Distributor - Beer	39
Distributor - Spirits	37
Distributor - Wine	42
Drinking Establishment	1,940
Drinking Establishment/Caterer	155
Farm Winery	58
Farm Winery Outlet	10
Farmers' Market Sales Permit	13
Hotel Drinking Establishment	67
Hotel Drinking Establishment and Caterer	20
Manufacturer's License	6
Microbrewery License	67
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	12
Non-Beverage Permit	39
Non-Beverage User License	25
Packaging and Warehousing Facility Permit	2
Producer	2
Public Venue License	5
Retailer's License	731
Special Order Shipping License	760
Supplier Permit	1,128
Temporary Permits (Issued CY2020 to date)	148
<b>Total</b>	<b>5,655</b>

# Kansas Liquor-by-the-Drink November 2020

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

