

Table of Contents

Introduction

Department Officials-----	1
Organizational Chart-----	2
Telephone and FAX Numbers-----	3
Comparison of Kansas and Selected States -----	4
Tax Rates -----	9
Distribution of Taxes and Fees -----	10
By County, Income, Sales, Vehicle Property and Real Property Taxes and Per Capita--	12
Legislative Summary -----	14
Total Revenue Collections -----	17
State General Fund Collections -----	20

Division of Tax Operations

Individual Income Tax-----	21
Corporate Income and Privilege Tax -----	28
Kansas Department of Revenue Tax Credits-----	31
Sales and Use Tax -----	35
Motor Fuel Tax -----	49
Mineral Tax -----	52
Cigarette, Tobacco, and Bingo Taxes -----	58
Food Sales -----	61
Homestead Refunds-----	62
Audit Assessments -----	65
Recovery of Accounts Receivable by Area-----	66
Recovery of Accounts Receivable by Tax Type-----	67

Division of Property Valuation

Statewide Assessed Values and Taxes -----	68
Real and Personal Property Taxes Levied-----	71
Average Countywide Levies per \$1,000 Assessed Valuation -----	73
Preliminary Property Taxes Levied by County-----	75
Motor Vehicle Property Tax by County -----	76

Division of Vehicles

Vehicle and Driver License Fees -----	78
Total Vehicle Revenue Collections-----	79
Motor Vehicle Registrations-----	81
Driver Licensing-----	85

Division of Alcoholic Beverage Control

Gallonage Tax -----	87
Liquor Excise Tax-----	88
Liquor Enforcement Tax -----	89
Total Taxes and Fees and Number of Licenses-----	90
Liquor-by-the-Drink -----	91

DEPARTMENT OFFICIALS

January 2025

Mark A. Burghart
Secretary of Revenue

SECRETARIAT STAFF

Mark Beshears, Special Projects Attorney
Courtney Hadley, Chief Hearing Officer
Robert Clelland, Taxpayer Advocate

Legal Services

Ted Smith, Chief Counsel
John Hale, Deputy General Counsel
Donald Cooper, Deputy General Counsel

Office of Special Investigations

Ivonne Hommertzhaim, Director

Office of Financial Management

Kris Holm, Chief Financial Officer
Mavis Cockrell, Deputy Director
Ronald D. Coker Jr., Budget & Reporting Manager
Karen Sipes, Revenue Accounting Manager

Audit Services

Kris Holm, Director
Brian D'Angelo, Deputy Director

Office of Personnel Services

Lindsey Stephens, Director
Shellbie Blodgett, Benefits and Payroll Manager
Mellanie Barnes, Recruitment & Position Manager
Kris Beying, Learning Center Manager
Courtney Johnson, Employee Relations Manager

Office of Policy and Research

Kathleen Smith, Director

Information Systems (OITS)

Andy Sandberg, Chief Information Officer
Valerie Pitts, Information Technology Manager
Garrett Kaufman, Technical Services Manager
Angela Conklin, Applications Development Mgr.
Brian Sommers, Applications Development Mgr.
Jeffery Scott, IT Administrative Services Manager

Communications and Legislative Affairs

Zachary Denney, Director of Communications &
Legislative Affairs

DIVISIONS AND SUPPORTING SERVICES

Division of Alcoholic Beverage Control

Debbi Beavers, Director
Bart Branyon, Chief Enforcement Officer
Audra Shughart, Licensing Manager
Jessica Mason, Operations Manager

Division of Taxation

Steve Stotts, Director
John Peterson Jr., Tax Executive Administrator
Edith Martin, Taxation Senior Manager
Amber Huggins, Taxation Senior Manager

Business Support Services

Andy Coultis, Business Support Senior Manager

Financial & Document Management

Monica Becker, Financial & Document Management Senior Mgr.

Division of Property Valuation

David Harper, Director
Robert (Bob) Kent, Deputy Director
Raelane Schnacker, CAMA Manager

Division of Vehicles

David Harper, Director
Jessica Tyson, Product Integration Manager
Christi Karolevitz, Training & Customer Support Manager

Driver Services

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

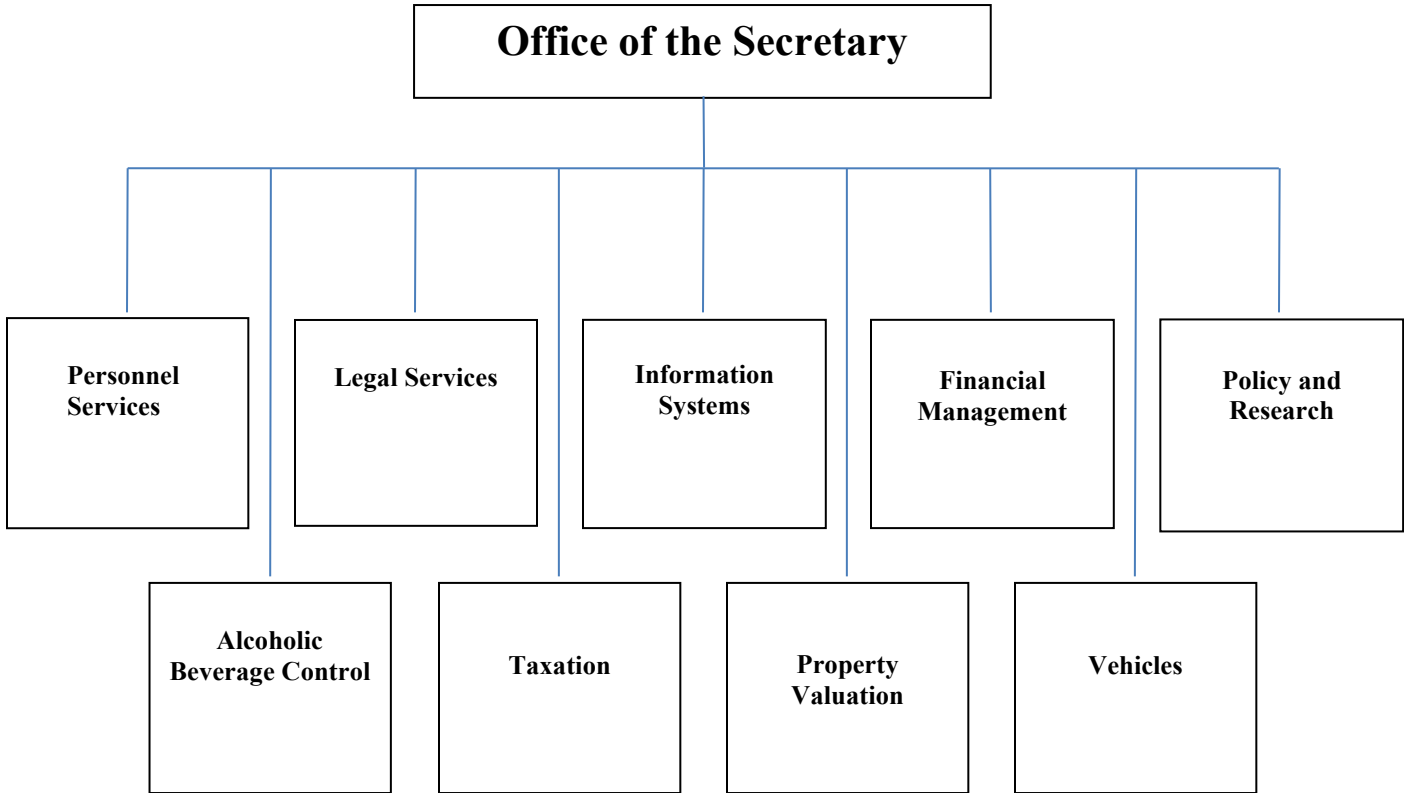
Vehicle Services

Deanna Sheppard, Vehicle Services Senior Manager
Titles & Registrations, Dealers Licensing and E-Lien
Comm. Motor Vehicle and Vehicle Financial Office

Driver Services

Lacey Black, Driver Solutions Manager

**KANSAS DEPARTMENT OF REVENUE
ORGANIZATIONAL CHART
FISCAL YEAR 2024/2025**



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- 3621
		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
		Estate Tax	(785) 368- 8222
Billing and tax inquiries:		Fed/State Discovery	(785) 368- 6337
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Fiduciary	(785) 368- 8222
Forms Request Line (voicemail only)	(785) 296- 4937	Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
		Individual Income Estimated Tax	(785) 368- 8222
For audit inquiries:		Individual Income Tax	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Intangibles Tax	(785) 368- 8222
		Liquor Enforcement Tax	(785) 368- 8222
		Liquor Drink Tax	(785) 368- 8222
For legal inquiries:		Mineral Taxes	(785) 368- 8222
Legal Services Bureau	(785) 296- 2381	Motor Fuel Taxes	(785) 368- 8222
		Revenue Recovery/Legal Case Mgmtm Topeka	(785) 296- 6124
For media inquiries:	(785) 296- 0671	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
		Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Vehicle MSRP amd Class Codes	(785) 368- 8384
Kansas City Metro Assistance Center	(913) 942- 3060	Vehicle Rental Excise Tax	(785) 368- 8222
Wichita Audit Office	(316) 337- 6163	Vehicle Titles and Registration	(785) 296- 3621
Wichita Collections Office	(316) 337- 6153	Water Protection Fee	(785) 368- 8222
Wichita Assistance Center	(316) 337- 6132	Withholding Tax	(785) 368- 8222

FAX Numbers:

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- 2703
Customer Relations-Liquor/Misc Tax	(785) 296- 2703	Policy and Research	(785) 296- 7928
Customer Relations-Cigarette/Tobacco	(785) 296- 2703	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- 2703	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, Zibell	(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, 2024

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel (Gasoline) Per Gallon
Colorado	\$0.08	\$0.28	\$1.94	\$0.2924
Iowa	\$0.19	\$1.75	\$1.36	\$0.3000
Kansas	\$0.18	\$0.30	\$1.29	\$0.2403
Missouri	\$0.06	\$0.42	\$0.17	\$0.2497
Nebraska	\$0.31	\$0.95	\$0.64	\$0.3000
Oklahoma	\$0.40	\$0.72	\$2.03	\$0.2000

<https://www.lung.org/policy-advocacy/tobacco/slati/current-state-taxes - cigarette>

<https://wineinstitute.com/pliancerules.org/state-wine-excise-tax/ -wine>

<https://taxfoundation.org/data/state-tax/>

Source: Tax Foundation 1/1/24

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	2021-22 <u>% change</u>	Descending	
							<u>Rank</u> <u>2021</u>	<u>Rank</u> <u>2022</u>
Colorado	\$57,794	\$61,276	\$64,693	\$71,706	\$76,674	6.9%	1	1
Iowa	\$48,775	\$49,675	\$52,625	\$58,207	\$61,575	5.8%	4	4
Kansas	\$50,283	\$52,156	\$55,101	\$59,021	\$62,326	5.6%	3	3
Missouri	\$46,680	\$48,425	\$52,145	\$56,639	\$59,007	4.2%	5	5
Nebraska	\$51,439	\$53,514	\$56,749	\$63,526	\$67,065	5.6%	2	2
Oklahoma	\$46,029	\$48,176	\$50,022	\$54,500	\$58,043	6.5%	6	6
United States	\$53,309	\$55,566	\$59,123	\$64,460	\$66,244	2.8%		

Per Capita Disposable Personal Income

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	2021-22 <u>% change</u>	Descending	
							<u>Rank</u> <u>2021</u>	<u>Rank</u> <u>2022</u>
Colorado	\$50,729	\$53,663	\$56,981	\$62,204	\$65,296	5.0%	1	1
Iowa	\$43,895	\$44,565	\$47,497	\$52,345	\$54,527	4.2%	4	3
Kansas	\$45,114	\$46,703	\$49,518	\$52,416	\$54,406	3.8%	3	4
Missouri	\$41,810	\$43,330	\$47,025	\$50,499	\$51,547	2.1%	5	6
Nebraska	\$46,401	\$48,107	\$51,158	\$56,771	\$59,008	3.9%	2	2
Oklahoma	\$41,993	\$43,968	\$46,069	\$49,846	\$52,422	5.2%	6	5
United States	\$47,002	\$48,914	\$52,357	\$56,320	\$56,517	0.3%		

Disposable Personal Income as Percent of Personal Income

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Colorado	87.8%	87.6%	88.1%	86.7%	85.2%
Iowa	90.0%	89.7%	90.3%	89.9%	88.6%
Kansas	89.7%	89.5%	89.9%	88.8%	87.3%
Missouri	89.6%	89.5%	90.2%	89.2%	87.4%
Nebraska	90.2%	89.9%	90.1%	89.4%	88.0%
Oklahoma	91.2%	91.3%	92.1%	91.5%	90.3%
United States	88.2%	88.0%	88.6%	87.4%	85.3%

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, www.bea.gov

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2022

	Tax Rates Range	Number of Brackets	Taxable Income Brackets Single		Personal Exemptions			Standard Deductions	
			Lowest	Highest	Single	Married	Dependents	S	M/J
Colorado	4.40%	1	-----Flat Rate-----		na	na	na	\$12,950	\$25,900
Iowa	0.33%-8.53%	9	\$1,743	\$78,435	\$40	\$80	\$40	\$2,210	\$5,450
Kansas	3.1%-5.7%	3	\$15,000	\$30,000	\$2,250	\$4,500	\$2,250	\$3,500	\$8,000
Missouri	1.5%-5.3%	9	\$111	\$8,968	na	na	na	\$12,950	\$25,900
Nebraska	2.46%-6.84%	4	\$3,440	\$33,180	\$146	\$292	\$146	\$7,350	\$14,700
Oklahoma	0.25%-4.75%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700

For downloadable data and footnotes to the above table please see <https://taxfoundation.org/data/all/state/state-income-tax-rates-2024/#Table>

Source: Tax Foundation, *State Individual Income Tax Rates and Brackets*

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, 2023.

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))	See Rev. Mo. Code §143.455	No definition	NR
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))	See Rev. Mo. Code §143.455	No definition	NR
Is there a minimum tax?	No	See Iowa Code §422.33(4)	No	No	No	NR
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).	NR
Tax Rate	4.63%	\$0-25,000: 5.5% \$25,001-100,000: 5.5% \$100,001-250,000: 9% \$250,001 or more: 9.8%	Normal tax at 4%; 3% surcharge on income > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 1/1/23: 7.25% 1/1/24: 6/5% 1/1/25: 6.24%	NR

NR - No Response to the MCT Guide Survey.

Source: 2024 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, 2023.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	4.225%	5.5%	NR
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	NR
State has approved local use tax	Yes	No	Yes	Yes	Yes	NR
Filing Period	<u>Monthly:</u> Tax Liability>=\$300/mo <u>Quarterly:</u> Tax Liability<\$300/mo <u>Annually:</u> Tax Liability<\$15/mo	<u>Monthly:</u> Tax due>\$500/mo <u>Quarterly:</u> Tax due=\$120 and \$6,000/yr <u>Annually:</u> Tax Liability<\$120/yr	<u>Eff 1/1/24:</u> <u>Monthly:</u> Tax Liability \$5,000.01 or more/yr <u>Quarterly:</u> Tax Liability \$1,000.01-\$5,000 tax/yr <u>Annually:</u> Tax Liability \$0 - \$1,000/yr	<u>Monthly:</u> Tax Liability>=\$500 sales tax/mo <u>Quarterly:</u> Tax Liability <\$500 sales tax/mo <u>Annually:</u> Tax Liability<\$45 sales tax/qtr	<u>Monthly:</u> Tax Liability>\$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> <\$900 sales/yr	NR
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	NR
Percent or range of rates for local sales tax	See https://tax.colorado.gov/sites/tax/files/DR1002_07-2020_V2.pdf	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	NR
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	NR

NR - No Response to the MCT Guide Survey.

Selected Kansas Tax Rates with Statutory Citation

K.S.A.:

Bingo Tax				
Bingo faces	\$0.002			
Bingo instant (pull-tabs)	1.00%			
Bingo cards	3.00%			75-5176
Car Line Tax/gross earnings	2.5%			79-907; 917
Cigarette Tax	eff. 7/1/15 Package of 20 - \$1.29; Package of 25 - \$1.61			79-3310
	eff. 7/1/17 \$0.05 per milliliter of consumable material for electronic cigarettes			79-3399
Corporation Tax	Beg 1/1/24: total taxable income @ 3.5% plus 3.0% surtax on taxable income over \$50,000		6.5%	74-50,321
	Prior to 1/1/24: total taxable income @ 4.0% plus 3.0% surtax on taxable income over \$50,000		7.0%	79-32,110
Drycleaning				
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
Drug Stamp Tax				79-5202
Marijuana:		Controlled Substance:		
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			
Environ. Fee/gallon petroleum product	\$0.01	each of two funds has maximum and minimum limits		65-34,1
Individual Income Tax	Tax Year 18 -Tax Year 23		Tax Year 24 and all tax years thereafter	79-32,1
	Tax Rates, Resident, married, joint		Tax Rates, Resident, married, joint	
	taxable income =< \$30,000 @ 3.1%		If taxable income is not over \$46,000 - 5.2% of Kansas taxable income	
	taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000		If taxable income is over \$46,000 - \$2,392 plus 5.58% of excess over \$46,000	
	taxable income > \$60,000 \$2,505 + 5.7% > \$60,000			
	Tax Rates, Resident, others		Tax Rates, Resident, others	
	taxable income =< \$15,000 @ 3.1%		If taxable income is not over \$23,000 - 5.2% of Kansas taxable income	
	taxable income > \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000		If taxable income is over \$23,000 - \$1,196 plus 5.58% of excess over \$23,000	
	taxable income > \$30,000 \$1,252.50 + 5.7% > \$30,000			
Liquor Gallonage Tax				
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
Liquor Excise Tax (Drinking Establishments)	10.00%	Gross receipts		79-41a02
Liquor Enforcement (Liquor Stores)	8.00%	Gross receipts		79-4101
Mineral Tax				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			
Motor Fuel Tax/per Gallon				
Regular Motor Fuel/gallon		\$0.24		79-34,141
Gasohol/gallon		\$0.24		79-34,141
Diesel/gallon		\$0.26		79-34,141
LP-Gas/gallon		\$0.23		79-34,141
E-85/gallon		\$0.17		79-34,141
Compress Nat Gas/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)		\$0.24		79-34,141
Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)		\$0.26		79-34,141
Trip Permits/each		\$13.00/24 hr; \$25.00/72 hr	eff. 7/1/2006	79-34,118
Oil Inspection Fee/barrel (50 gallons)	\$0.015/barrel	eff July 1, 2015		55-426
Prepaid Wireless 911 Fee	2.06% per retail transaction			12-5371
Privilege Tax				
Banks	total net income 2.25%; TY24 & after, 1.94% (plus 2.125% surtax on taxable income over \$25,000)			79-1107
Trusts and S&Ls	total net income 2.25%; TY24 & after, 1.93% (plus 2.25% surtax on taxable income over \$25,000)			79-1108
Property Tax (State levy) Assessed Valuation	1.5 mills			76-6601
State School District Finance Levy	20 mills			76-6602
Sales and Use Tax				
State Retailers Sales Tax	6.5% eff July 1, 2015. Reduced sales tax for food and food ingredients: 4% eff 1/1/23; 2% eff 1/1/24; 0% eff 1/			79-3603
State Compensating Use Taxes	6.5% eff July 1, 2015. Reduced use tax for food and food ingredients: 4% eff 1/1/23; 2% eff 1/1/24; 0% eff 1/1			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
Sand Royalty/per ton	\$0.15/ton			70a-102
Tire Tax/per tire (New Tires)	\$0.25			65-3424
Tobacco Tax (wholesale price)	10.00%			79-3371
Vehicle Rental Excise Tax/gross receipts	3.5%	for rentals not exceeding 28 days		79-5117
Water Protection Fee/1,000 gallons	\$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.)			
Clean Drinking Water Fee/1,000 gallons	\$0.030			82a-2101

FY 2024 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Tax or Fee	Fund Amount	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
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	*	*	*	8-143m
Corporate Income	*	State General Fund	100%	Special City/County Highway Fund	15th of Jan, July	79-3425i
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 2024 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)		State General Fund	Eff 1/1/23 - 83% to SGF; Eff 1/1/25 - 82% SGF		*	79-3620, 3710
*		State Highway Fund	Eff 1/1/23 - 17% to SHF; Eff 1/1/25 - 18% to SHF		*	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	<u>Prior to July 1, 2018</u>		<u>On and after July 1, 2018</u>			
(collected by court)	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)	Property	(Per cap)	(Per cap)	(Per cap)
	TY 22	TY 22	FY 24	FY 24	TY 23	TY 23	TY 23	TY 23
Allen	\$9,847,702	\$783	\$12,176,777	\$981	\$1,998,184	\$161	\$28,503,972	\$2,296
Anderson	\$5,882,100	\$756	\$5,951,070	\$759	\$1,221,019	\$156	\$19,144,779	\$2,443
Atchison	\$11,183,126	\$694	\$11,145,789	\$696	\$2,054,256	\$128	\$28,203,910	\$1,761
Barber	\$4,016,252	\$974	\$5,050,298	\$1,241	\$855,328	\$210	\$17,408,286	\$4,276
Barton	\$24,176,560	\$964	\$33,258,464	\$1,336	\$4,993,897	\$201	\$49,649,702	\$1,994
Bourbon	\$8,464,834	\$584	\$11,103,347	\$771	\$1,994,132	\$138	\$21,278,227	\$1,477
Brown	\$11,781,812	\$1,258	\$7,753,844	\$838	\$965,272	\$104	\$24,062,599	\$2,601
Butler	\$90,517,714	\$1,326	\$57,410,508	\$836	\$11,189,604	\$163	\$145,367,363	\$2,118
Chase	\$2,402,990	\$943	\$1,638,707	\$635	\$408,472	\$158	\$8,794,927	\$3,410
Chautauqua	\$1,900,758	\$557	\$1,643,867	\$491	\$518,616	\$155	\$6,062,828	\$1,811
Cherokee	\$10,019,317	\$525	\$8,410,216	\$441	\$2,280,826	\$120	\$24,842,806	\$1,304
Cheyenne	\$2,293,157	\$888	\$1,781,719	\$676	\$582,956	\$221	\$9,313,649	\$3,533
Clark	\$2,315,152	\$1,198	\$2,026,437	\$1,097	\$498,939	\$270	\$8,549,032	\$4,629
Clay	\$7,394,925	\$919	\$7,576,075	\$946	\$1,286,714	\$161	\$22,549,205	\$2,816
Cloud	\$6,101,079	\$682	\$9,218,934	\$1,041	\$1,431,987	\$162	\$21,543,485	\$2,433
Coffey	\$8,827,850	\$1,066	\$9,029,304	\$1,094	\$951,563	\$115	\$58,425,812	\$7,081
Comanche	\$1,248,105	\$742	\$1,564,725	\$945	\$401,436	\$243	\$6,670,868	\$4,031
Cowley	\$23,977,703	\$696	\$24,060,504	\$704	\$4,990,821	\$146	\$57,873,120	\$1,694
Crawford	\$28,164,737	\$721	\$34,679,401	\$895	\$4,820,369	\$124	\$44,507,617	\$1,148
Decatur	\$2,144,511	\$798	\$1,801,848	\$664	\$462,116	\$170	\$9,830,901	\$3,625
Dickinson	\$15,812,793	\$858	\$13,919,719	\$755	\$2,959,978	\$160	\$38,818,341	\$2,105
Doniphan	\$5,357,778	\$720	\$4,449,864	\$594	\$921,748	\$123	\$18,332,433	\$2,447
Douglas	\$122,966,541	\$1,025	\$121,808,218	\$1,010	\$15,242,799	\$126	\$253,298,231	\$2,101
Edwards	\$2,954,109	\$1,079	\$1,895,188	\$693	\$611,497	\$224	\$10,448,219	\$3,823
Elk	\$1,611,364	\$660	\$1,540,716	\$625	\$471,371	\$191	\$6,196,738	\$2,512
Ellis	\$30,380,981	\$1,050	\$45,565,965	\$1,582	\$3,462,837	\$120	\$57,146,217	\$1,984
Ellsworth	\$5,719,654	\$900	\$4,173,491	\$657	\$786,301	\$124	\$16,030,698	\$2,522
Finney	\$36,705,812	\$975	\$58,838,028	\$1,570	\$6,122,752	\$163	\$87,489,724	\$2,335
Ford	\$30,977,615	\$915	\$40,904,951	\$1,204	\$5,754,708	\$169	\$63,797,019	\$1,877
Franklin	\$21,969,548	\$845	\$24,741,651	\$947	\$3,987,232	\$153	\$49,896,619	\$1,910
Geary	\$13,581,039	\$381	\$28,661,761	\$818	\$3,651,889	\$104	\$41,251,968	\$1,177
Gove	\$3,258,022	\$1,199	\$3,389,816	\$1,239	\$545,877	\$200	\$12,367,828	\$4,522
Graham	\$1,976,852	\$820	\$2,167,357	\$912	\$445,624	\$188	\$10,666,720	\$4,489
Grant	\$6,496,220	\$903	\$6,007,951	\$841	\$1,241,668	\$174	\$21,005,112	\$2,939
Gray	\$8,220,589	\$1,435	\$5,458,166	\$950	\$1,373,957	\$239	\$17,263,244	\$3,006
Greeley	\$1,292,605	\$1,057	\$913,064	\$773	\$447,074	\$379	\$7,909,251	\$6,697
Greenwood	\$4,207,309	\$708	\$4,312,779	\$735	\$1,023,744	\$174	\$15,135,912	\$2,579
Hamilton	\$1,739,590	\$716	\$2,105,611	\$864	\$662,853	\$272	\$7,890,405	\$3,238
Harper	\$3,772,011	\$709	\$4,061,521	\$747	\$942,408	\$173	\$16,107,729	\$2,964
Harvey	\$37,065,376	\$1,097	\$26,294,153	\$785	\$4,987,267	\$149	\$58,357,860	\$1,742
Haskell	\$4,035,737	\$1,129	\$3,825,702	\$1,054	\$887,532	\$244	\$17,591,256	\$4,846
Hodgeman	\$1,981,471	\$1,129	\$866,739	\$524	\$472,595	\$286	\$7,957,957	\$4,808
Jackson	\$12,293,435	\$925	\$8,741,065	\$654	\$1,856,334	\$139	\$21,601,320	\$1,616
Jefferson	\$17,898,255	\$976	\$8,013,209	\$437	\$3,105,566	\$169	\$34,630,412	\$1,890
Jewell	\$2,355,854	\$813	\$1,281,044	\$450	\$520,528	\$183	\$11,735,745	\$4,122
Johnson	\$1,095,867,993	\$1,770	\$857,590,079	\$1,378	\$106,855,181	\$172	\$1,659,040,163	\$2,666
Kearny	\$3,993,455	\$1,036	\$2,295,768	\$601	\$987,961	\$258	\$17,540,158	\$4,588
Kingman	\$6,348,402	\$883	\$5,220,081	\$739	\$1,498,493	\$212	\$18,946,971	\$2,681
Kiowa	\$2,424,372	\$1,008	\$2,021,426	\$851	\$428,537	\$181	\$13,165,357	\$5,546
Labette	\$12,674,969	\$642	\$14,790,300	\$750	\$2,943,608	\$149	\$27,253,103	\$1,381
Lane	\$1,742,218	\$1,120	\$1,080,842	\$707	\$413,215	\$270	\$8,371,499	\$5,475
Leavenworth	\$60,343,455	\$728	\$48,871,300	\$585	\$10,999,268	\$132	\$128,629,594	\$1,540
Lincoln	\$2,356,648	\$813	\$1,372,549	\$470	\$422,625	\$145	\$10,299,494	\$3,527
Linn	\$7,078,837	\$723	\$5,826,260	\$591	\$1,387,910	\$141	\$34,682,603	\$3,518
Logan	\$3,004,659	\$1,111	\$2,657,312	\$997	\$562,679	\$211	\$10,584,694	\$3,972
Lyon	\$24,934,555	\$782	\$33,052,923	\$1,027	\$3,951,155	\$123	\$61,149,672	\$1,901
Marion	\$11,029,175	\$929	\$7,378,635	\$631	\$1,820,266	\$156	\$27,254,008	\$2,331

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)
	TY 22	TY 22	FY 24	FY 24	TY 23	TY 23	TY 23	TY 23
Marshall	\$11,164,841	\$1,118	\$10,124,105	\$1,019	\$1,611,189	\$162	\$27,529,383	\$2,772
McPherson	\$32,831,077	\$1,094	\$31,788,360	\$1,056	\$4,074,789	\$135	\$64,258,558	\$2,135
Meade	\$3,924,651	\$1,007	\$3,074,173	\$786	\$784,684	\$201	\$19,470,660	\$4,978
Miami	\$38,406,560	\$1,102	\$27,544,483	\$780	\$5,470,863	\$155	\$73,401,676	\$2,078
Mitchell	\$6,366,831	\$1,110	\$7,182,104	\$1,256	\$1,385,328	\$242	\$16,434,467	\$2,874
Montgomery	\$19,694,370	\$635	\$27,449,327	\$898	\$4,399,578	\$144	\$60,522,039	\$1,980
Morris	\$4,635,404	\$867	\$3,666,595	\$687	\$922,115	\$173	\$14,553,885	\$2,729
Morton	\$1,879,538	\$723	\$1,591,956	\$617	\$494,236	\$192	\$11,731,481	\$4,547
Nemaha	\$19,064,413	\$1,885	\$9,463,267	\$936	\$1,392,664	\$138	\$25,189,744	\$4,491
Neosho	\$10,075,424	\$646	\$14,896,725	\$966	\$2,748,967	\$178	\$24,745,544	\$1,605
Ness	\$3,161,985	\$1,195	\$3,107,463	\$1,187	\$685,496	\$262	\$13,208,283	\$5,045
Norton	\$4,313,972	\$814	\$4,402,994	\$826	\$836,897	\$157	\$10,547,294	\$1,979
Osage	\$12,733,931	\$813	\$7,081,066	\$447	\$2,535,017	\$160	\$27,964,776	\$1,767
Osborne	\$3,068,008	\$879	\$2,182,775	\$637	\$656,173	\$191	\$10,698,382	\$3,122
Ottawa	\$5,061,874	\$873	\$2,114,193	\$363	\$993,891	\$171	\$14,234,224	\$2,447
Pawnee	\$4,977,773	\$806	\$4,683,447	\$765	\$1,123,902	\$183	\$14,868,985	\$2,427
Phillips	\$5,480,928	\$1,140	\$4,004,148	\$841	\$945,076	\$199	\$12,894,990	\$2,708
Pottawatomie	\$26,172,340	\$996	\$39,652,591	\$1,503	\$2,932,385	\$111	\$76,296,730	\$2,892
Pratt	\$9,078,758	\$1,001	\$13,040,742	\$1,436	\$1,627,384	\$179	\$33,114,615	\$3,646
Rawlins	\$3,793,580	\$1,501	\$1,677,256	\$681	\$408,411	\$166	\$9,926,557	\$4,030
Reno	\$51,735,443	\$841	\$67,282,169	\$1,094	\$9,447,798	\$154	\$109,454,917	\$1,780
Republic	\$3,747,828	\$807	\$4,931,244	\$1,066	\$830,582	\$180	\$15,172,784	\$3,279
Rice	\$7,472,990	\$794	\$6,835,718	\$738	\$1,410,725	\$152	\$24,800,067	\$2,678
Riley	\$55,673,167	\$783	\$61,720,811	\$864	\$7,673,545	\$107	\$116,686,968	\$1,634
Rooks	\$4,528,755	\$941	\$3,899,349	\$816	\$807,744	\$169	\$14,363,569	\$3,006
Rush	\$2,618,680	\$895	\$1,713,381	\$605	\$601,441	\$213	\$9,384,422	\$3,316
Russell	\$5,491,454	\$827	\$5,911,624	\$879	\$1,396,183	\$208	\$18,625,686	\$2,770
Saline	\$52,667,641	\$983	\$79,400,656	\$1,495	\$7,401,614	\$139	\$89,697,050	\$1,689
Scott	\$6,985,936	\$1,393	\$5,570,592	\$1,132	\$1,236,125	\$251	\$16,202,451	\$3,292
Sedgwick	\$548,909,349	\$1,044	\$666,509,001	\$1,261	\$66,317,488	\$125	\$769,748,196	\$1,457
Seward	\$17,087,217	\$800	\$26,763,496	\$1,270	\$3,326,227	\$158	\$42,604,563	\$2,022
Shawnee	\$170,700,076	\$962	\$201,310,987	\$1,133	\$26,533,753	\$149	\$324,212,661	\$1,824
Sheridan	\$3,246,118	\$1,339	\$2,310,157	\$953	\$527,207	\$218	\$10,122,071	\$4,177
Sherman	\$5,063,276	\$868	\$7,553,789	\$1,293	\$1,046,668	\$179	\$15,853,709	\$2,713
Smith	\$2,922,473	\$827	\$2,605,637	\$726	\$659,871	\$184	\$13,125,406	\$3,656
Stafford	\$3,553,660	\$890	\$2,604,499	\$666	\$716,014	\$183	\$15,021,409	\$3,843
Stanton	\$1,987,228	\$1,012	\$1,563,679	\$823	\$909,447	\$478	\$9,553,947	\$5,026
Stevens	\$5,060,143	\$978	\$4,361,369	\$859	\$1,247,091	\$246	\$20,648,307	\$4,067
Sumner	\$16,331,008	\$727	\$13,508,070	\$605	\$3,403,735	\$152	\$48,807,927	\$2,185
Thomas	\$8,430,624	\$1,068	\$13,575,825	\$1,726	\$1,642,621	\$209	\$24,886,798	\$3,164
Trego	\$2,732,771	\$993	\$2,638,578	\$966	\$480,957	\$176	\$10,467,188	\$3,833
Wabaunsee	\$6,343,694	\$904	\$3,296,413	\$467	\$1,119,164	\$159	\$15,419,740	\$2,185
Wallace	\$1,430,500	\$961	\$1,282,222	\$850	\$345,504	\$229	\$6,904,594	\$4,576
Washington	\$6,175,101	\$1,123	\$12,375,646	\$2,248	\$896,232	\$163	\$19,527,462	\$3,548
Wichita	\$6,312,468	\$3,058	\$1,959,067	\$941	\$516,041	\$248	\$8,606,881	\$4,134
Wilson	\$5,886,865	\$683	\$4,774,161	\$570	\$1,227,896	\$146	\$15,054,437	\$1,796
Woodson	\$2,011,845	\$647	\$1,513,116	\$486	\$572,367	\$184	\$7,589,103	\$2,436
Wyandotte	\$79,763,443	\$481	\$184,535,508	\$1,116	\$23,179,661	\$140	\$332,250,856	\$2,010
Total	\$3,794,619,717	\$1,292	\$3,264,411,566	\$1,110	\$440,166,291	\$150	\$6,218,812,806	\$2,115

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

Selected 2024 Enacted Kansas Legislation

Alcoholic Beverage Control

House Bill 2124 amends the Liquor Control Act, the Club and Drinking Establishment Act and the Cereal Malt Beverage Act. Some of what the bill legislates is as follows: the bill authorizes a microbrewery to self-distribute up to 1,000 barrels of their beer and up to 3,000 gallons of their hard cider annually to on-premises licensees, temporary permit holders, and retailers; requires a microbrewery licensee who wishes to self-distribute to obtain a Basic Permit for wholesaling from the Alcohol and Tobacco Tax and Trade Bureau (TTB); lowers the maximum number of barrels of beer a microbrewery may manufacture per calendar year from 60,000 barrels to 30,000 barrels; authorizes a microbrewery to sell original, unopened containers at special events off of their licensed premises that are monitored and regulated by the ABC; and requires the secretary of revenue and the director of ABC to complete an annual study on microbrewery compliance with liquor enforcement tax and gallonage tax filing and payment. The reports must be submitted to the legislature by January 15, 2025.

Property Tax

Senate Bill 1 makes various changes to income, sales, and property tax law. With respect to property tax, the bill would: abolish the Local Ad Valorem Tax Reduction Fund and County and City Revenue Sharing Fund; increase the amount of the appraised value of residential property exempt from the statewide uniform school finance levy; and exclude Section 1031 exchange sales from being considered valid sales for property valuation purposes.

Senate Bill 410 amends law related to income tax, property tax, and sales tax. With respect to property tax, the bill would modify the revenue neutral rate notification and hearing process, make changes to property tax exemptions for certain electric generation property, codify property valuation adjustments related to adverse influences affecting agricultural land, specify land classification related to agritourism, make changes related to filing statements for personal property and certain property appeal procedures, and authorize the use of teleconferencing for certain State Board of Tax Appeals proceedings.

Taxation

Senate Bill 1 makes various changes to income, sales, and property tax law. Specifically, the bill would: Restructure individual income tax brackets and rates to provide for a two-bracket system; exempt Social Security income from the individual income tax; increase the standard deduction and personal exemption amounts; reduce privilege tax rates; abolish the Local Ad Valorem Tax Reduction Fund and County and City Revenue Sharing Fund; increase the amount of the appraised value of residential property exempt from the statewide uniform school finance levy; increase the child and dependent care income tax credit; and exclude Section 1031 exchange sales from being considered valid sales for property valuation purposes.

Selected 2024 Enacted Kansas Legislation

Senate Bill 15 makes several changes to a tax credit available for certain purchases from qualifying vendors employing individuals with disabilities and creates a matching grant program to facilitate the transition of certain employers toward paying employees at least minimum wage.

Senate Bill 360 allows the taxpayer to elect the taxable year in which a subtraction modification for contributions to 529 qualified tuition accounts, ABLE accounts, or first-time home buyer savings accounts would be applied, and authorizes the state treasurer to appoint a 529 program advisory committee.

Senate Bill 410 amends law related to income tax, property tax, and sales tax. With respect to income tax, the bill would make changes to the SALT Parity Act, provide for subtraction modifications for certain net operating losses and tax credit disallowances, clarify and modify the disallowed business interest deduction, reduce penalties for late remittance of withholding taxes, and extend the single city port authority income tax credit. With respect to sales tax, the bill would authorize elections to be held for additional sales tax authority for Marshall, Neosho, and Rawlins counties.

House Bill 2001 amends the STAR Bond program to authorize projects involving major professional sports complexes and provide said projects with additional sources of revenue for bond repayment. The bill would also provide enhanced approval authority for the Secretary of Commerce (Secretary) and the Legislative Coordinating Council (LCC), to approve no more than two such STAR Bond projects and allow the Kansas Development Finance Authority (KDFA) to issue special obligation bonds in FY 2025 and FY 2026 for purposes of funding said projects.

House Bill 2098 creates a sales tax deduction for certain motor vehicle transactions, provides for manufacturer's coupons to be excluded from sales price for sales tax purposes, and creates several sales tax exemptions.

House Bill 2465 enacts the Adoption Savings Account Act (Act); establishes modifications to the Kansas adjusted gross income (KAGI) of an individual for contributions to an adoption savings account (account); amends the adoption tax credit; enacts the Pregnancy Resource Act that would provide a tax credit for certain contributions to certain pregnancy resource centers and residential maternity facilities; and enacts a sales tax exemption for pregnancy resource centers and residential maternity facilities.

House Bill 2690 establishes the state 911 board. The bill abolishes the 911 coordinating council; transfers the powers, duties and functions of the 911 coordinating council to the state 911 board; authorizes the board to appoint an executive director and other employees to carry out the powers, duties and functions of the board; abolishes the 911 operations fund, the 911 state grant fund and the 911 state fund; and establishes the state 911 operations fund, the state 911 grant fund and the state 911 fund in the state treasury; authorizes governing bodies of cities or counties to contract for the provision of 911 PSAP services with another governing body of a PSAP; and increases the amount of 911 fee distributions to PSAPs and governing bodies.

Selected 2024 Enacted Kansas Legislation

Vehicles

Senate Bill 359 authorizes the issuance of distinctive license plates on and after January 1, 2025 and requires the county of registration to be displayed on license plates approved for production and issuance on and after July 1, 2024. The bill authorizes issuance of the following distinctive license plates: Kansas City Chiefs (Chiefs); Sporting Kansas City (Sporting KC); Kansas City Royals (Royals); Kansas City Current (KC Current); Sedgwick County Zoo; Topeka Zoo; Support the Troops; and First City of Kansas.

Senate Bill 399 relates to vehicle dealers and salvage vehicle dealers requiring that monthly reports be filed on the 25th day of the month.

Senate Bill 462 relates to the Kansas uniform commercial drivers' license act. It authorizes the director of vehicles to waive the knowledge and skills test for driving a commercial vehicle for an applicant that provides evidence that such applicant qualifies for the military even exchange program for a commercial driver's license; authorizes the director of vehicles to adopt rules and regulations for participation in the federal motor carrier safety administration's drug and alcohol clearinghouse program; and disqualifies a person's commercial driving privileges when such person has violated or is in noncompliance with the requirements of the clearinghouse.

Senate Bill 500 amends law pertaining to restricted driving privileges for certain individuals who violate the misdemeanor offense of failure to comply with a traffic citation (failure to comply). The bill would take effect on January 1, 2025.

House Bill 2392 modifies the definition of “veteran” and “disabled veteran” to clarify the discharge status (or characterization of service) a member of the Armed Forces must receive to be eligible for certain benefits in Kansas. The bill would also authorize issuance of the 1st Infantry Division and the Armed Service Occupation Medal distinctive license plates.

House Bill 2491 abolishes the law enforcement training center fund; transfers all moneys and liabilities of such fund to the state general fund; and credits moneys to the state general fund that had previously been credited to the law enforcement training center fund.

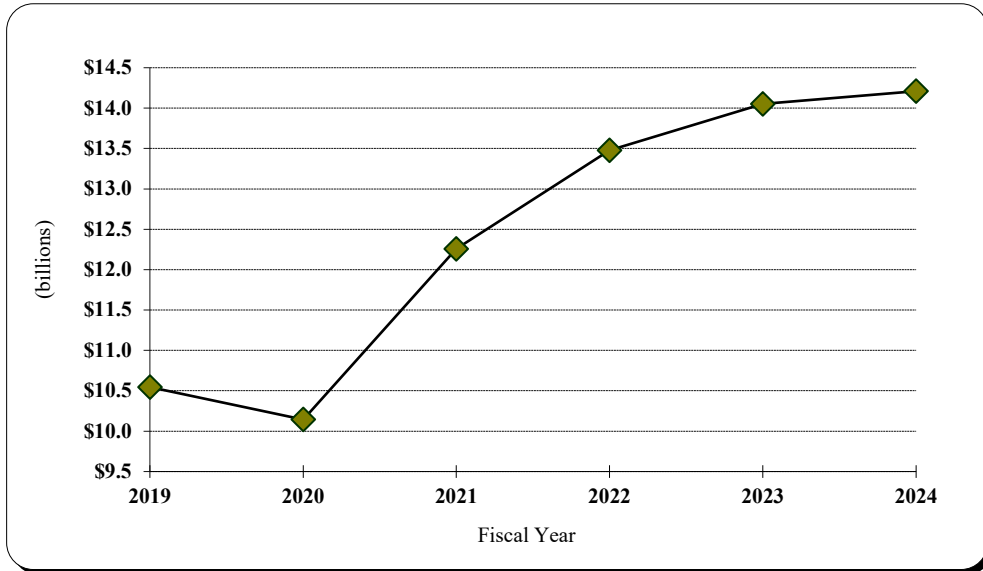
House Bill 2545 concerns the self-service storage act. The bill provides for sale of property not retrieved by an occupant after notice by an operator; allows electronic signatures and electronic delivery for rental agreements upon consent by an occupant; defines "property that has no commercial value"; provides for the effectiveness of rental agreements when such agreements are not signed or delivered by an owner or by an occupant; and specifies custody and control of abandoned or towed property.

House Bill 2665 relates to violations of the uniform act regulating traffic on highways. The bill increases criminal penalties for a driver who leaves the scene of a vehicular accident when the accident results in the death of any person or more than one person, if the driver knew or reasonably should have known that such accident resulted in injury or death.

House Bill 2783 prohibits any state agency, city or county from regulating or restricting the use or sale of motor vehicles based on the energy source used. It also allows the state agency, city or county to establish motor vehicle purchase policies for such state agency, city or county.

Total Department of Revenue Collections before Refunds

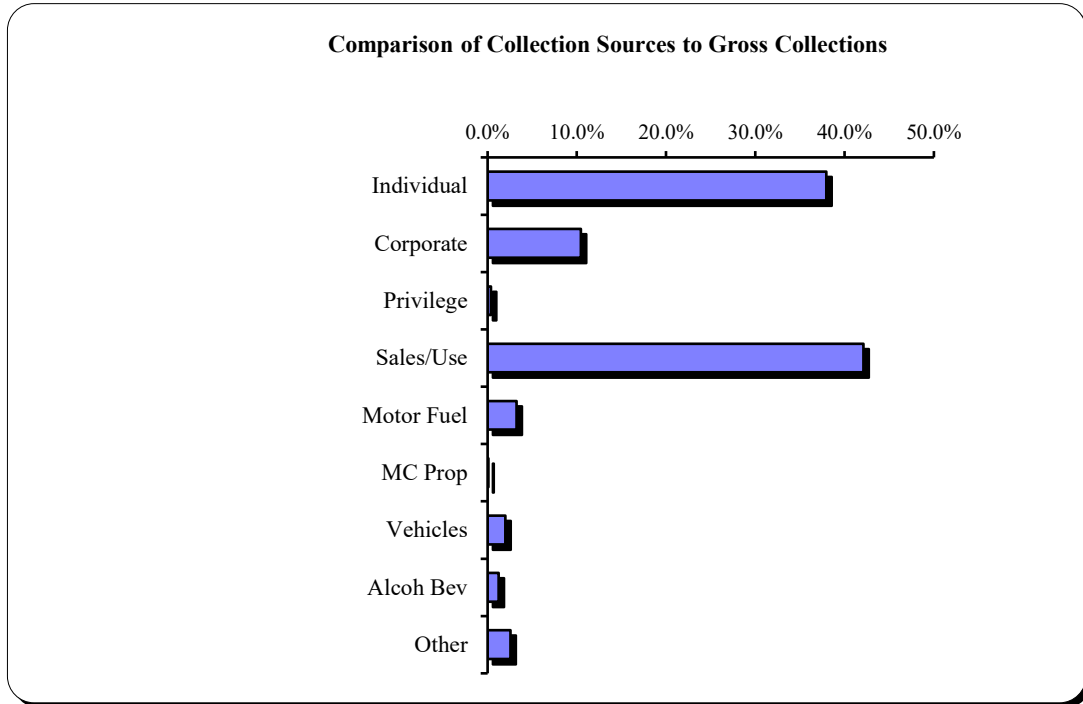
Total Department of Revenue Collections (before refunds) increased by 1.1% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2019	\$10,545,931,493	5.5%
2020	\$10,143,619,478	-3.8%
2021	\$12,257,611,637	20.8%
2022	\$13,479,306,529	10.0%
2023	\$14,051,211,294	4.2%
2024	\$14,209,568,265	1.1%

Gross Total Collections and by Source

Collections by Department of Revenue

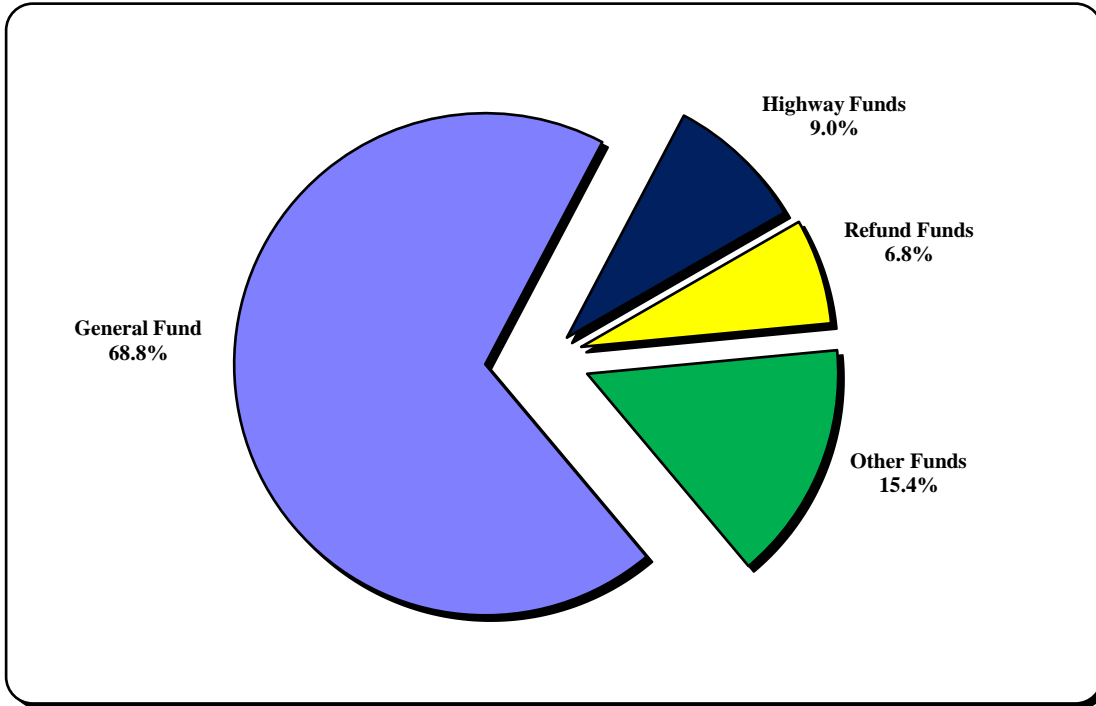


<u>Source</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024</u>	<u>Percent Change</u>	<u>Percent of FY2024 Total</u>
Individual Income Taxes	\$5,231,006,068	\$5,393,819,086	3.1%	38.0%
Corporate Income Taxes	\$1,538,446,229	\$1,486,762,307	-3.4%	10.5%
Privilege Taxes	\$59,091,479	\$51,111,512	-13.5%	0.4%
State and Local Sales and Use Taxes	\$5,894,102,828	\$5,981,637,424	1.5%	42.1%
Motor Fuel Taxes	\$471,261,832	\$462,343,453	-1.9%	3.3%
Property Taxes: Commercial Vehicle Fee*	\$11,981,869	\$11,786,049	-1.6%	0.1%
Division of Vehicles	\$283,295,467	\$282,055,226	-0.4%	2.0%
Alcoholic Beverage Control	\$174,577,889	\$177,071,918	1.4%	1.2%
Other Taxes and Fees	<u>\$387,447,633</u>	<u>\$362,981,290</u>	-6.3%	2.6%
Total	\$14,051,211,294	\$14,209,568,265	1.1%	100.0%

*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

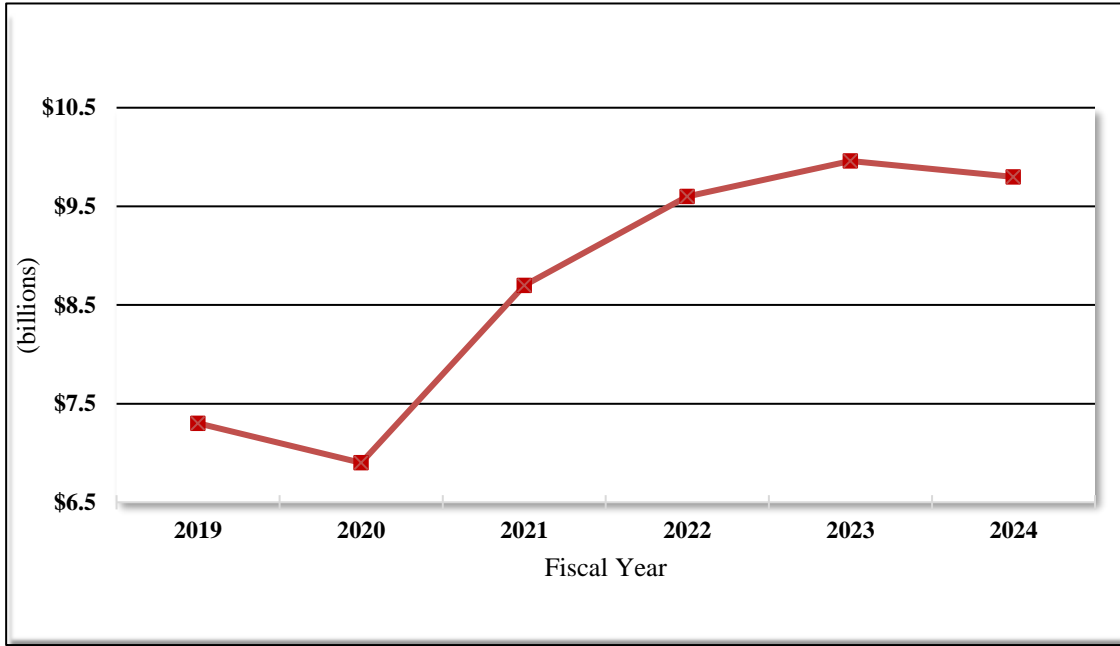


<u>Fund</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024</u>	<u>Percent Change</u>	<u>Fiscal Year 2024 Percent Total</u>
State General Fund	\$9,959,744,258	\$9,780,427,322	-1.8%	68.8%
All Highway Funds	\$1,268,721,650	\$1,275,989,792	0.6%	9.0%
All Refund Funds	\$771,117,368	\$966,463,815	25.3%	6.8%
Other Funds	<u>\$2,051,628,018</u>	<u>\$2,186,687,336</u>	6.6%	<u>15.4%</u>
Total	\$14,051,211,294	\$14,209,568,265	1.1%	100.0%

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

Collections by Department of Revenue

Fiscal Year 2024 State General Fund Collections decreased by 1.8% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2023</u>	<u>Fiscal Year</u> <u>2024</u>	<u>Percent</u> <u>Change</u>
Commercial Vehicle Fees*	\$11,981,869	\$11,786,049	-1.6%
Individual Income Tax	\$4,507,006,658	\$4,503,615,413	-0.1%
Corporate Income	\$1,504,575,002	\$1,419,200,508	-5.7%
Privilege	\$56,944,289	\$46,579,608	-18.2%
Sales Tax	\$2,776,857,379	\$2,678,277,942	-3.6%
Use Tax	\$802,990,692	\$861,205,159	7.2%
Alcoholic Beverage Taxes, Fees, Fines	\$126,690,009	\$127,825,400	0.9%
Cigarette/Tobacco Tax **	\$112,685,112	\$104,896,596	-6.9%
Mineral Tax	\$58,124,748	\$24,306,862	-58.2%
Other ***	<u>\$1,888,500</u>	<u>\$2,733,785</u>	44.8%
Total	\$9,959,744,258	\$9,780,427,322	-1.8%

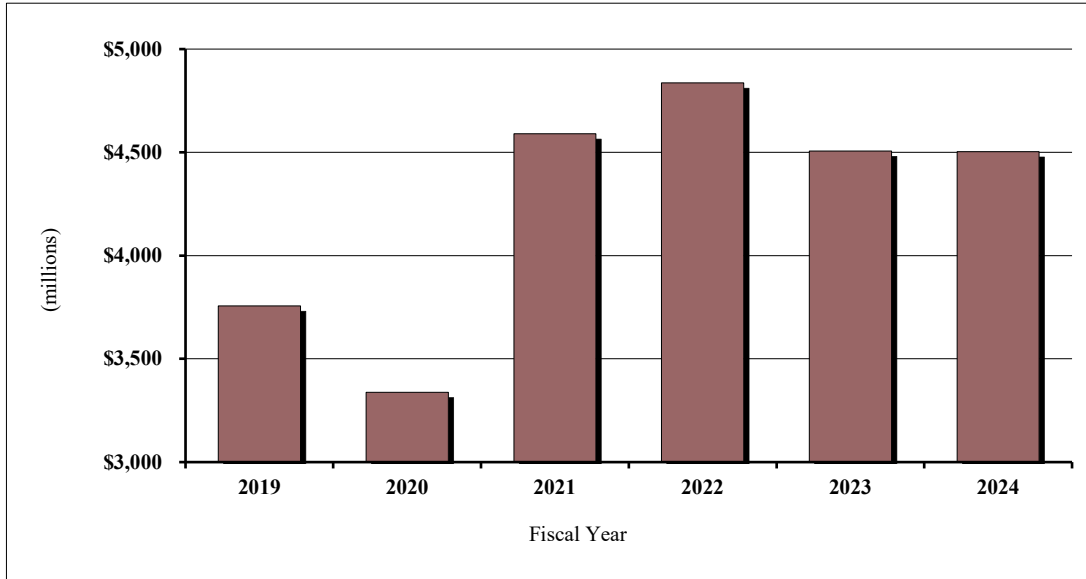
* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

** 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.

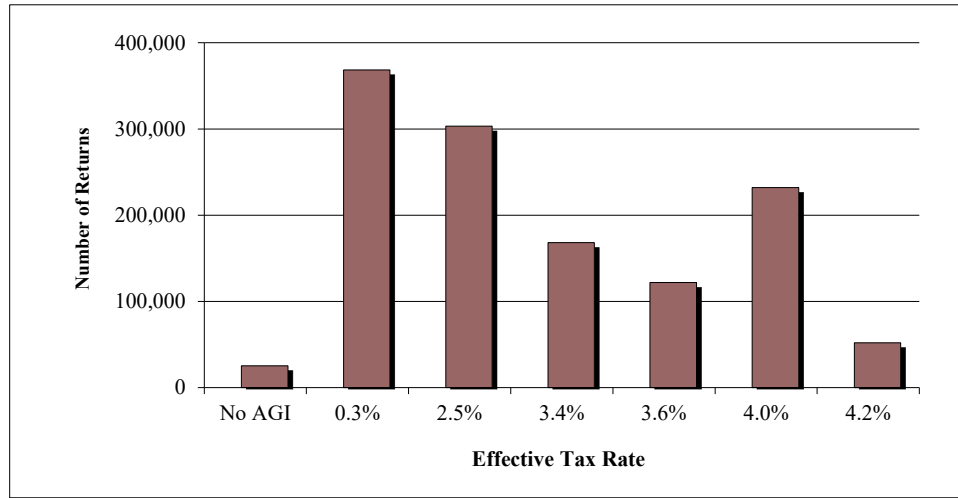


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2019	\$3,755,710,444	11.3%
2020	\$3,338,185,250	(11.1%)
2021	\$4,590,260,951	37.5%
2022	\$4,836,130,575	5.4%
2023	\$4,507,006,658	-6.8%
2024	\$4,503,615,413	-0.1%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2022 Returns Processed in Calendar Year 2023

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 -	25,405	(\$1,060,559,664)	(\$269,425)
0.3%	\$0 - \$25,000	368,563	\$4,405,443,484	\$ 14,028,779
2.5%	\$25,000.01 - \$50,000	303,206	\$11,156,860,439	\$ 277,327,006
3.4%	\$50,000.01 - \$75,000	168,096	\$10,285,926,948	\$ 349,624,285
3.6%	\$75,000.01 - \$100,000	121,805	\$10,565,117,841	\$ 382,800,899
4.0%	\$100,000.01 - \$250,000	231,992	\$34,177,204,547	\$ 1,374,531,683
4.2%	\$250,000.01 - Over	<u>52,048</u>	<u>\$32,997,344,881</u>	<u>\$1,396,576,490</u>
3.7%	Total Kansas Residents	1,271,115	\$102,527,338,476	\$3,794,619,717

* 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	1,688	\$37,884
Creative Arts	1,194	\$18,074
Hometown Hero	1,065	\$20,054
Meals on Wheels	3,130	\$86,786
Military Emergency Relief	1,390	\$31,479
Non Game Wildlife	3,369	\$71,882
School District	<u>1,522</u>	<u>\$68,359</u>
Total	13,358	\$334,517

Number of K40 Tax Returns by Filing Status

Resident Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2018	515,581	22,600	575,332	144,963	1,258,476
	41.0%	1.8%	45.7%	11.5%	100.0%
2019	513,285	25,997	599,614	147,131	1,286,027
	39.9%	2.0%	46.6%	11.4%	100.0%
2020	512,141	27,525	622,184	145,509	1,307,359
	39.2%	2.1%	47.6%	11.1%	100.0%
2021	502,611	27,714	608,028	142,221	1,280,574
	39.2%	2.2%	47.5%	11.1%	100.0%
2022	502,271	27,318	599,882	141,644	1,271,115
	39.5%	2.1%	47.2%	11.1%	100.0%

Non-Resident and Part-Year Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2018	140,604	6,437	125,119	28,348	300,508
	46.8%	2.1%	41.6%	9.4%	100.0%
2019	141,848	7,119	132,556	29,078	310,601
	45.7%	2.3%	42.7%	9.4%	100.0%
2020	137,579	7,310	132,313	27,742	304,944
	45.1%	2.4%	43.4%	9.1%	100.0%
2021	136,184	7,163	132,254	26,127	301,728
	45.1%	2.4%	43.8%	8.7%	100.0%
2022	136,711	7,161	129,944	25,949	299,765
	45.6%	2.4%	43.3%	8.7%	100.0%

Individual Income Tax for Tax Year 2022 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	5,489	\$294,771,756	\$9,847,702	0.3%	\$1,794	92
Anderson	3,152	\$171,808,864	\$5,882,100	0.2%	\$1,866	87
Atchison	5,849	\$332,811,338	\$11,183,126	0.3%	\$1,912	82
Barber	1,771	\$105,890,274	\$4,016,252	0.1%	\$2,268	51
Barton	10,181	\$647,956,259	\$24,176,560	0.8%	\$2,375	42
Bourbon	5,545	\$263,959,762	\$8,464,834	0.3%	\$1,527	102
Brown	3,748	\$303,363,621	\$11,781,812	0.4%	\$3,143	8
Butler	28,089	\$2,264,684,105	\$90,517,714	2.8%	\$3,223	7
Chase	1,001	\$61,887,442	\$2,402,990	0.1%	\$2,401	38
Chautauqua	1,141	\$57,286,927	\$1,900,758	0.1%	\$1,666	99
Cherokee	6,608	\$374,597,158	\$10,019,317	0.3%	\$1,516	103
Cheyenne	1,063	\$57,454,861	\$2,293,157	0.1%	\$2,157	59
Clark	830	\$59,154,679	\$2,315,152	0.1%	\$2,789	17
Clay	3,376	\$200,184,896	\$7,394,925	0.2%	\$2,190	55
Cloud	3,419	\$175,846,748	\$6,101,079	0.2%	\$1,784	94
Coffey	3,451	\$226,982,251	\$8,827,850	0.3%	\$2,558	29
Comanche	646	\$31,891,157	\$1,248,105	0.0%	\$1,932	78
Cowley	12,795	\$709,118,971	\$23,977,703	0.7%	\$1,874	85
Crawford	14,631	\$862,610,754	\$28,164,737	0.9%	\$1,925	81
Decatur	1,114	\$59,146,113	\$2,144,511	0.1%	\$1,925	80
Dickinson	7,767	\$435,290,177	\$15,812,793	0.5%	\$2,036	71
Doniphan	2,811	\$179,688,804	\$5,357,778	0.2%	\$1,906	83
Douglas	42,404	\$3,182,573,537	\$122,966,541	3.8%	\$2,900	14
Edwards	1,180	\$73,666,906	\$2,954,109	0.1%	\$2,503	32
Elk	1,040	\$48,679,870	\$1,611,364	0.1%	\$1,549	101
Ellis	11,690	\$771,940,589	\$30,380,981	0.9%	\$2,599	28
Ellsworth	2,504	\$149,248,832	\$5,719,654	0.2%	\$2,284	50
Finney	15,393	\$972,126,824	\$36,705,812	1.1%	\$2,385	40
Ford	13,099	\$818,893,543	\$30,977,615	1.0%	\$2,365	44
Franklin	10,636	\$623,442,628	\$21,969,548	0.7%	\$2,066	67
Geary	9,642	\$430,616,087	\$13,581,039	0.4%	\$1,409	104
Gove	1,141	\$79,359,408	\$3,258,022	0.1%	\$2,855	15
Graham	1,013	\$51,787,353	\$1,976,852	0.1%	\$1,951	77
Grant	2,672	\$174,132,914	\$6,496,220	0.2%	\$2,431	35
Gray	2,542	\$198,666,998	\$8,220,589	0.3%	\$3,234	6
Greeley	465	\$32,210,976	\$1,292,605	0.0%	\$2,780	19
Greenwood	2,273	\$115,517,602	\$4,207,309	0.1%	\$1,851	88
Hamilton	786	\$42,009,368	\$1,739,590	0.1%	\$2,213	54
Harper	2,083	\$108,560,810	\$3,772,011	0.1%	\$1,811	90
Harvey	17,333	\$1,021,555,599	\$37,065,376	1.2%	\$2,138	62
Haskell	1,293	\$102,592,409	\$4,035,737	0.1%	\$3,121	9
Hodgeman	726	\$49,289,883	\$1,981,471	0.1%	\$2,729	22
Jackson	5,736	\$335,742,670	\$12,293,435	0.4%	\$2,143	61
Jefferson	8,009	\$487,500,241	\$17,898,255	0.6%	\$2,235	52
Jewell	1,198	\$64,063,176	\$2,355,854	0.1%	\$1,966	76
Johnson	239,296	\$30,379,617,957	\$1,095,867,993	34.2%	\$4,580	1
Kearny	1,434	\$102,161,813	\$3,993,455	0.1%	\$2,785	18
Kingman	3,017	\$167,809,889	\$6,348,402	0.2%	\$2,104	63
Kiowa	948	\$61,534,147	\$2,424,372	0.1%	\$2,557	30
Labette	7,868	\$379,384,536	\$12,674,969	0.4%	\$1,611	100
Lane	662	\$41,765,561	\$1,742,218	0.1%	\$2,632	26
Leavenworth	27,142	\$1,771,998,742	\$60,343,455	1.9%	\$2,223	53
Lincoln	1,302	\$63,428,310	\$2,356,648	0.1%	\$1,810	91
Linn	4,134	\$215,146,418	\$7,078,837	0.2%	\$1,712	96
Logan	1,179	\$76,909,850	\$3,004,659	0.1%	\$2,548	31
Lyon	12,935	\$694,990,094	\$24,934,555	0.8%	\$1,928	79
Marion	4,558	\$295,715,521	\$11,029,175	0.3%	\$2,420	36
Marshall	4,521	\$293,317,151	\$11,164,841	0.3%	\$2,470	34

Individual Income Tax for Tax Year 2022 by County

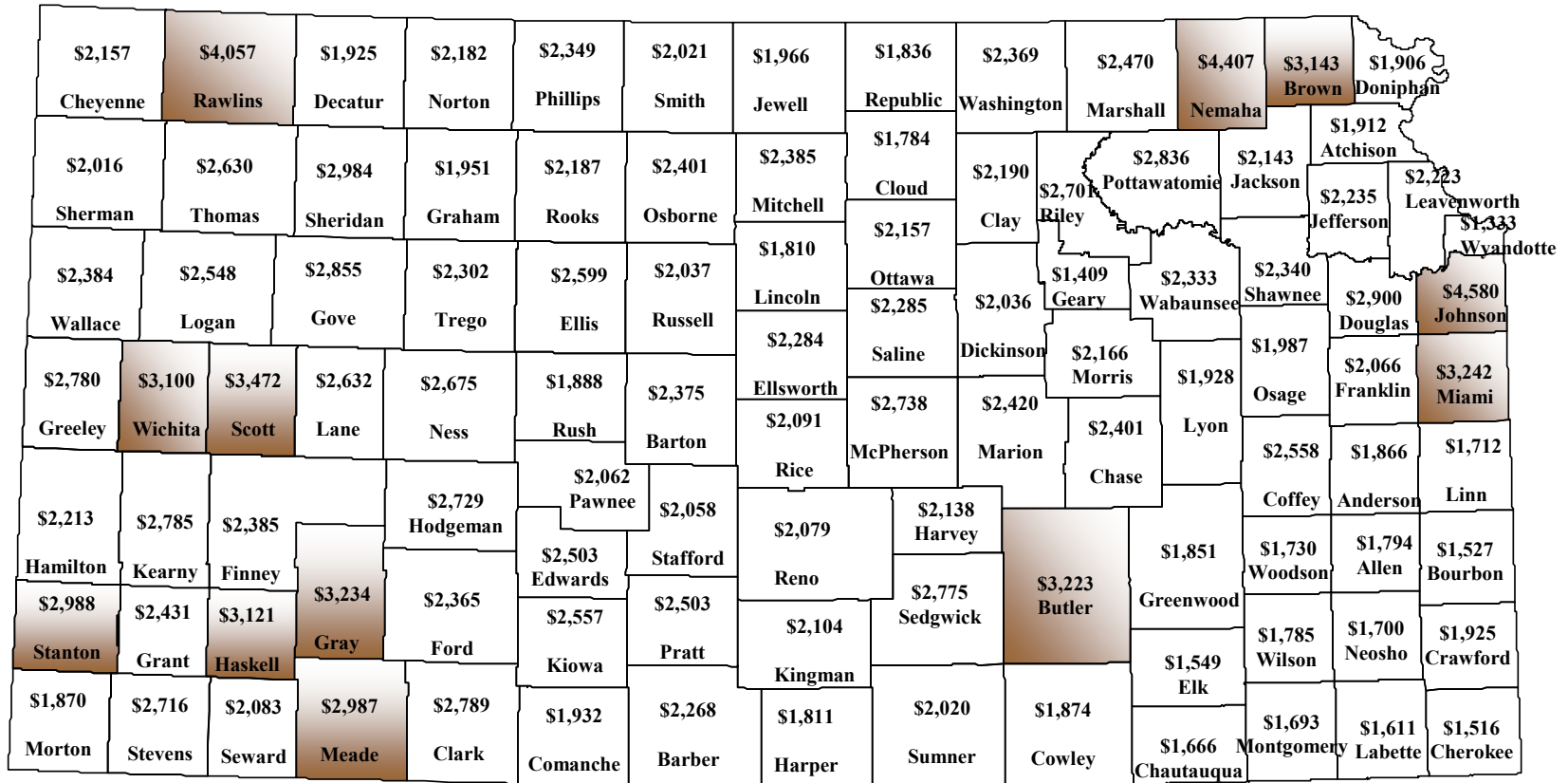
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	11,993	\$850,412,990	\$32,831,077	1.0%	\$2,738	21
Meade	1,314	\$96,796,056	\$3,924,651	0.1%	\$2,987	12
Miami	11,845	\$1,045,591,887	\$38,406,560	1.2%	\$3,242	5
Mitchell	2,669	\$165,026,528	\$6,366,831	0.2%	\$2,385	39
Montgomery	11,636	\$606,817,621	\$19,694,370	0.6%	\$1,693	98
Morris	2,140	\$120,884,731	\$4,635,404	0.1%	\$2,166	58
Morton	1,005	\$58,266,909	\$1,879,538	0.1%	\$1,870	86
Nemaha	4,326	\$473,827,660	\$19,064,413	0.6%	\$4,407	2
Neosho	5,928	\$296,951,626	\$10,075,424	0.3%	\$1,700	97
Ness	1,182	\$78,915,749	\$3,161,985	0.1%	\$2,675	25
Norton	1,977	\$113,835,963	\$4,313,972	0.1%	\$2,182	57
Osage	6,409	\$353,579,158	\$12,733,931	0.4%	\$1,987	75
Osborne	1,278	\$77,043,430	\$3,068,008	0.1%	\$2,401	37
Ottawa	2,347	\$135,082,322	\$5,061,874	0.2%	\$2,157	60
Pawnee	2,414	\$134,116,730	\$4,977,773	0.2%	\$2,062	68
Phillips	2,333	\$138,563,696	\$5,480,928	0.2%	\$2,349	45
Pottawatomie	9,227	\$674,246,712	\$26,172,340	0.8%	\$2,836	16
Pratt	3,627	\$236,623,746	\$9,078,758	0.3%	\$2,503	33
Rawlins	935	\$86,060,527	\$3,793,580	0.1%	\$4,057	3
Reno	24,890	\$1,442,817,409	\$51,735,443	1.6%	\$2,079	66
Republic	2,041	\$105,433,650	\$3,747,828	0.1%	\$1,836	89
Rice	3,574	\$204,334,048	\$7,472,990	0.2%	\$2,091	64
Riley	20,614	\$1,428,858,735	\$55,673,167	1.7%	\$2,701	24
Rooks	2,071	\$103,919,160	\$4,528,755	0.1%	\$2,187	56
Rush	1,387	\$71,245,695	\$2,618,680	0.1%	\$1,888	84
Russell	2,696	\$144,562,571	\$5,491,454	0.2%	\$2,037	70
Saline	23,051	\$1,417,365,964	\$52,667,641	1.6%	\$2,285	49
Scott	2,012	\$179,751,432	\$6,985,936	0.2%	\$3,472	4
Sedgwick	197,823	\$14,265,986,912	\$548,909,349	17.2%	\$2,775	20
Seward	8,202	\$495,362,826	\$17,087,217	0.5%	\$2,083	65
Shawnee	72,948	\$4,563,663,975	\$170,700,076	5.3%	\$2,340	46
Sheridan	1,088	\$75,244,564	\$3,246,118	0.1%	\$2,984	13
Sherman	2,511	\$145,945,835	\$5,063,276	0.2%	\$2,016	74
Smith	1,446	\$78,462,511	\$2,922,473	0.1%	\$2,021	72
Stafford	1,727	\$93,793,080	\$3,553,660	0.1%	\$2,058	69
Stanton	665	\$49,174,994	\$1,987,228	0.1%	\$2,988	11
Stevens	1,863	\$130,242,465	\$5,060,143	0.2%	\$2,716	23
Sumner	8,085	\$462,530,947	\$16,331,008	0.5%	\$2,020	73
Thomas	3,206	\$214,133,497	\$8,430,624	0.3%	\$2,630	27
Trego	1,187	\$71,220,201	\$2,732,771	0.1%	\$2,302	48
Wabaunsee	2,719	\$164,707,158	\$6,343,694	0.2%	\$2,333	47
Wallace	600	\$38,400,893	\$1,430,500	0.0%	\$2,384	41
Washington	2,607	\$168,047,077	\$6,175,101	0.2%	\$2,369	43
Wichita	2,036	\$157,170,407	\$6,312,468	0.2%	\$3,100	10
Wilson	3,298	\$168,633,639	\$5,886,865	0.2%	\$1,785	93
Woodson	1,163	\$59,539,167	\$2,011,845	0.1%	\$1,730	95
Wyandotte	59,847	\$2,887,843,881	\$79,763,443	2.5%	\$1,333	105
KS Residents with county indicator	1,128,273	87,485,381,863	3,199,845,693		\$2,836	
KS Residents with no county indicator	<u>142,842</u>	<u>\$15,041,956,613</u>	<u>\$594,774,024</u>		\$4,164	
Total Residents	1,271,115	102,527,338,476	3,794,619,717	87.5%	\$2,985	
Non-Residents	244,626	\$141,774,827,433	\$465,254,113	10.7%	\$1,902	
Part-Year Residents	<u>55,139</u>	<u>\$4,164,425,707</u>	<u>\$76,501,128</u>	1.8%	\$1,387	
All Taxpayers	1,570,880	248,466,591,616	4,336,374,958	100.0%	\$2,760	

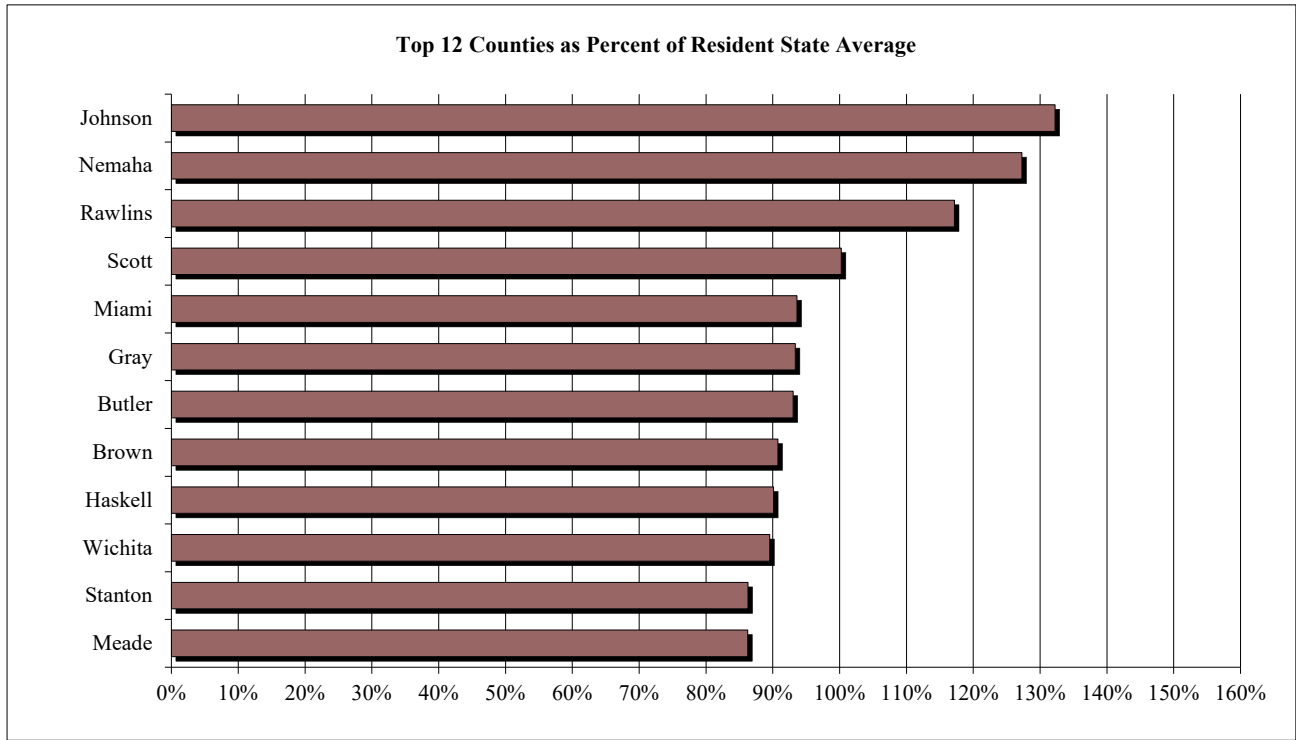
Individual Income Tax Liability Tax Year 2022

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



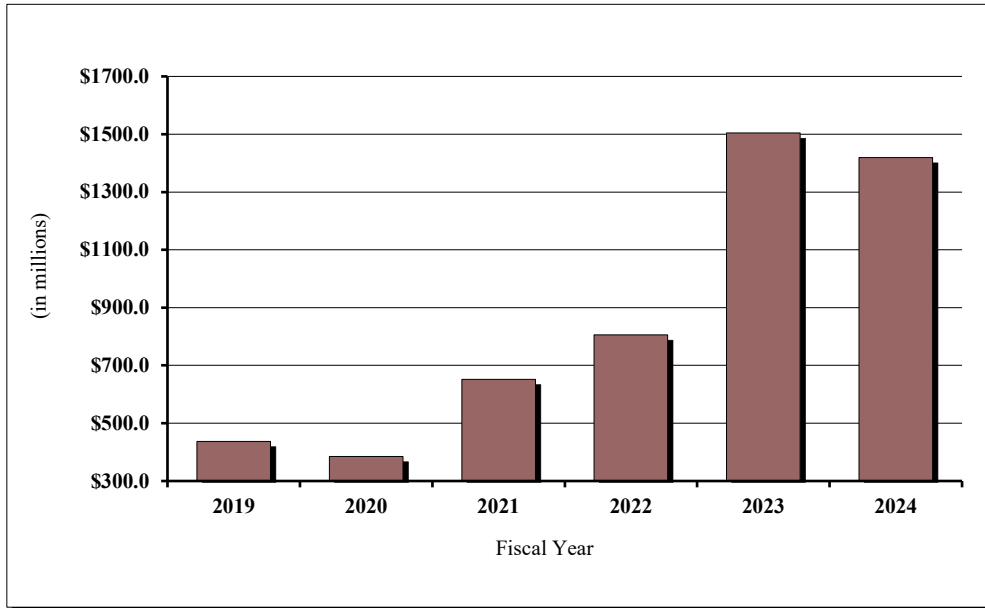
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2022



<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	\$4,580	1	132%
Nemaha	\$4,407	2	127%
Rawlins	\$4,057	3	117%
Scott	\$3,472	4	100%
Miami	\$3,242	5	94%
Gray	\$3,234	6	93%
Butler	\$3,223	7	93%
Brown	\$3,143	8	91%
Haskell	\$3,121	9	90%
Wichita	\$3,100	10	90%
Stanton	\$2,988	11	86%
Meade	\$2,987	12	86%
Average Kansas Residents (top 12 counties)			100%

Corporate Income Tax Amount to the State General Fund after Refunds

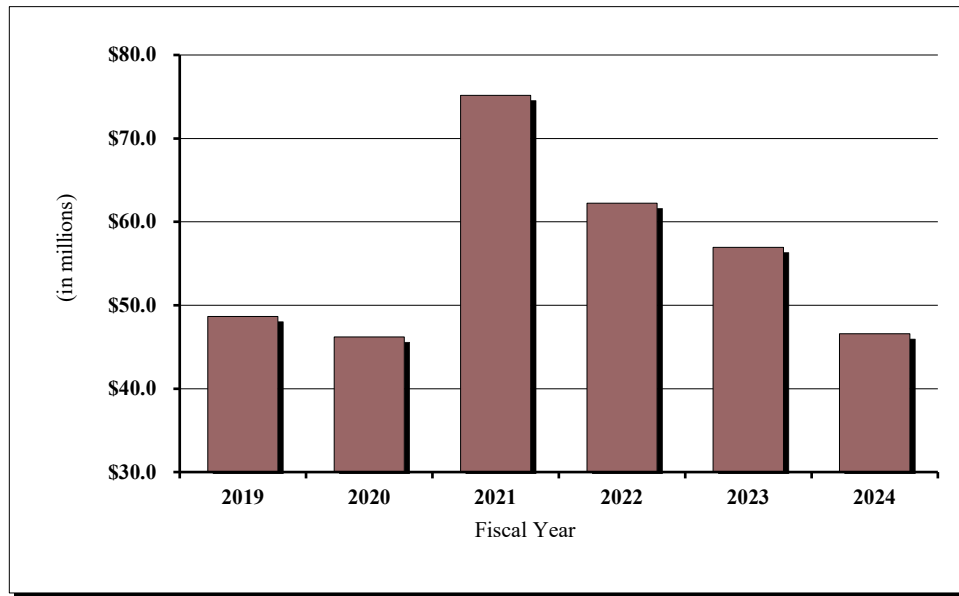
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2019	\$437,400,155	11.5%
2020	\$384,407,313	-12.1%
2021	\$652,285,999	69.7%
2022	\$806,034,558	23.6%
2023	\$1,504,575,002	86.7%
2024	\$1,419,200,508	-5.7%

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. During the 2024 legislative session the privilege normal tax rate was reduced. For banks, the normal tax rate was reduced from 2.25 percent to 1.94 percent for tax year 2024 and all years thereafter. For trust companies and savings and loan associations, the normal tax rate was reduced from 2.25 percent to 1.93 percent for tax year 2024 and all years thereafter.

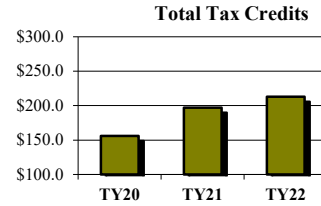


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2019	\$48,648,035	6.9%
2020	\$46,196,538	-5.0%
2021	\$75,149,145	62.7%
2022	\$62,226,970	-17.2%
2023	\$56,944,289	-8.5%
2024	\$46,579,608	-18.2%

Tax Year 2022 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax

	TY 2020	TY 2021	TY 2022
Corporate Income Tax	\$ 62,138,860	\$ 54,931,753	\$ 91,805,084
Individual Income Tax	\$ 85,247,604	\$ 132,639,205	\$ 112,906,918
Privilege Tax	\$ 8,792,669	\$ 9,295,806	\$ 8,348,062
	\$ 156,179,133	\$ 196,866,764	\$ 213,060,064



Totals include confidential amounts.

Adoption Credit - \$1,932,124

K.S.A. 79-32,202a - 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. 32-1438 - Effective for all taxable years commencing after 12/31/03.

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

Alternative-Fuel Tax Credit - Amount withheld for confidentiality.

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

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

Angel Investor Credit - \$4,009,841

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. 65-7107 - 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 25% of the amount contributed. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

Aviation Credit - \$ 1,780,728

K.S.A. 79-32,291 Effective for taxable years beginning after 12/31/21

A qualified employer is allowed a credit against tax for 50% of the tuition reimbursement to a qualified employee. A qualified employer is allowed a credit of 10% of compensation paid to a qualified employee. A qualified employee is allowed a credit of \$5,000 for the year they are qualified and for four taxable years succeeding the taxable year in which the credit was first allowed.

Biomass to Energy Credit - \$0

K.S.A. 79-32,234 - 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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

Business and Job Development Credit (carryover) - \$67,838

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 (nncarryover) - 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.

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.

Child and Dependent Care Credit - \$7,594,737

K.S.A. 79-32,111c - 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.

Commercial Restoration & Preservation - \$ 35,935

K.S.A. 79-32,211c effective for taxable years commencing after 12/31/21.

A credit is allowed in an amount equal to 10% of the costs and expense incurred for the restoration and preservation of a commercial structure at least 50 years old. An additional 10% credit is allowed for the installation of fire suppression materials or equipment. The total amount of the cost must be at least \$25,000 and not exceed \$500,000.

Center for Entrepreneurship Credit - \$1,150,320

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.

Community Service Credit - \$3,268,041

K.S.A. 79-32,196 - 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.

Community College and Technical College Credit - \$ 1,073,698

K.S.A. 79-32,261 Effective 7/1/22

The amount of credit is equal to 60% of the total amount contributed during the taxable year by a taxpayer to a community college or technical college located in Kansas.

Disabled Access Credit - \$29,762

K.S.A. 79-32, 176a - 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.

Earned Income Credit - \$67,961,453

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.

Eisenhower Foundation Credit - \$24,144

K.S.A. 79-32,274 effective for taxable years after 12/31/21, and before 1/1/2026.

A credit is allowed in an amount of 50% of the total amount contributed made to the Eisenhower Foundation. Donations from individuals cannot exceed more than \$25,000 per tax year. Donations from corporations or financial organizations cannot exceed \$50,000 per tax year. The aggregate amount per fiscal year cannot exceed \$350,000.

Electric Cogeneration Credit - \$0

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. This credit has a carry forward period of 14 years following year in which facility is placed into service.

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.

Food Sales Tax Refund - \$7,261,645

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.

Friends of Cedar Crest Credit - \$6,250

K.S.A. 79-32,275 effective for taxable years beginning 1/1/21, and before 1/1/2026.

A credit is allowed in an amount of 50% of the total amount contribution made to the Friends of Cedar Crest Association. Donations from individuals cannot exceed more than \$25,000 per tax year. Donations from corporations or financial organizations cannot exceed \$50,000 per fiscal year. The aggregate amount per tax year cannot exceed \$350,000.

High Performance Incentive Program - \$97,983,139

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.

Historic Preservation Credit - \$4,291,566

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.

Housing Investor Credit - \$0

K.S.A. 79-32,313 Effective for all taxable years commencing after 12/31/21

A credit shall be allowed to (1) a qualified investor for a cash investment in a qualified housing project that has been approved by the director of housing; and (2) a project builder or developer of a qualified housing project that has been approved by the director of housing.

Individual Development Account Credit - \$305,672

K.S.A. 74-50,208 - Effective for taxable years commencing after 12/31/14.

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.

Low Income Student Scholarship Credit - \$3,251,620

K.S.A. 72-4357 - 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.

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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

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

K.S.A. 79-32,266 - Effective for all taxable years commencing after 12/31/10.

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

Petroleum Refinery Credit - \$0

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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

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.

Powerful Economic Expansion Credit - \$0

K.S.A. 74-50,313 - Effective 7/1/22

The qualified firm that has entered into an agreement with the secretary shall be eligible for annual reimbursement of up to 50% of relocation incentives and expenses. Reimbursement for such eligible incentives and expenses shall not exceed an annual reimbursement amount of \$1,000,000. Reimbursement for such eligible incentives and expenses may be provided for up to ten successive years as determined by the secretary.

Qualifying Pipeline Credit - Amount withheld for confidentiality.

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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

Research & Development Credit - \$3,543,374

K.S.A. 79-32,182b - 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 through TY 2022 this credit shall only be available to corporations that are subject to the KS corporate income tax.

Rural Opportunity Zone Credit - \$1,828,665

K.S.A. 79-32,267 - Effective for all taxable years commencing after 12/31/11 and before 1/1/26.

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, 2026 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.

Short Line Railroad Credit - Amount withheld for confidentiality

K.S.A. 79-32,297 effective for taxable years 2022 - 2031.

A credit is allowed in an amount of 50% of qualified railroad track maintenance expenditures paid or incurred during the taxable year. The amount of the credit shall not exceed the product of \$5,000 and the number of miles of railroad track owned or leased within Kansas. The total amount of credits allowed per taxable years shall not exceed \$8,720,000. This is a transferrable credit.

Single City Port Authority Credit - \$0

K.S.A. 79-32,212 - Effective for taxable years after 12/31/2022 and prior to 1/1/2024.

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 TY22 through TY24, this credit shall only be available to taxpayers subject to income tax.

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.

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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

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.

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.

Kansas Targeted Employment Credit - \$0

K.S.A. 79-32,300 Effective for taxable years commencing after 12/31/21 and prior to 1/1/27

The credit shall be 50% of the wages paid to the eligible individual on an hourly bases up to a maximum credit of \$7.50 per hour. The maximum amount of all tax credits allowed in each tax year under the Kansas targeted employment act shall be \$5,000,000.

Teachers School & Classroom Supply Credit - \$2,894,675

K.S.A. 79-32,296 Effective 1/1/22

A credit shall be allowed up to \$250 in an amount equal to the expenditures made by the taxpayer for school and classroom supplies during the taxable year. A qualified taxpayer is an individual who is a Kansas resident and is employed as a public or private school teacher.

Technology Enabled Fiduciary Financial Credit - \$0

K.S.A. 79-32,283 Effective for tax years 2021 and forward

The credit amount is equal to the qualified charitable distributions made in connection with the fiduciary financial institution maintained by such fiduciary financial institution's principal office in an economic growth zone during such taxable year. This credit can be used against income tax and privilege tax. Any carry over can be carried forward for 5 years succeeding the taxable year in which the tax credit is first allowed.

Telecommunications Credit - \$359,152

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.

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.

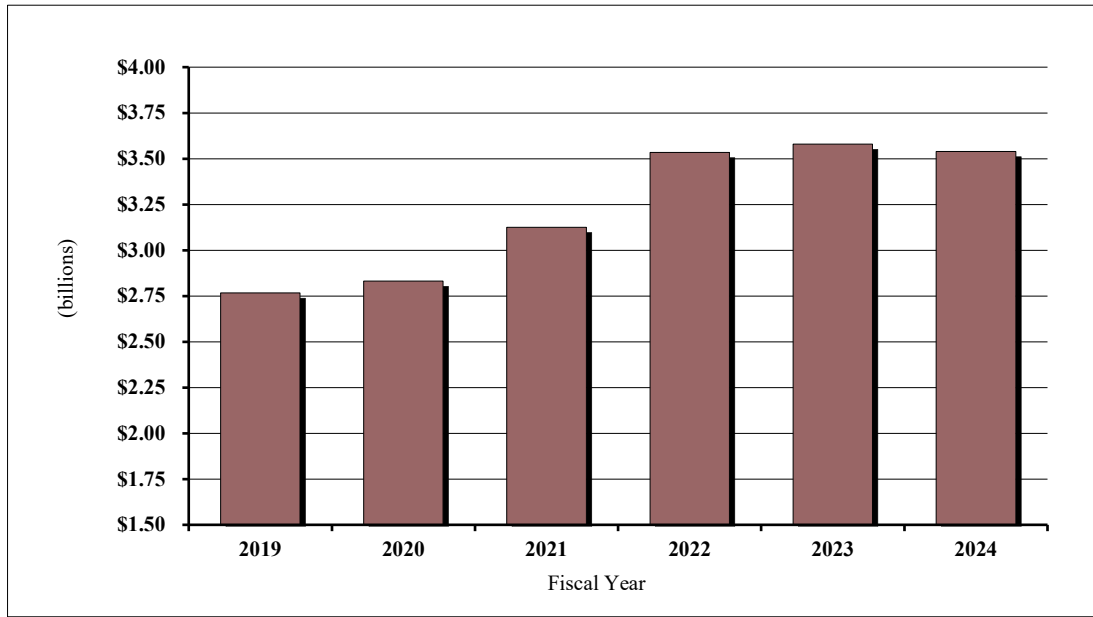
A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc.; and a credit may be deducted from a taxpayer's income tax liability if the taxpayer invests in a certified Kansas venture capital company; and a credit 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.

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, 2015 (Fiscal year 2016) the tax rate increased from 6.15% to 6.5%. Effective January 1, 2023, the state sales tax on food and food ingredients was reduced from 6.5% to 4%; effective January 1, 2024, 2%; effective January 1, 2025, 0%.

In Fiscal Year 2024, the state gained \$90.1 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. Beginning July 1, 2021, remote sellers and marketplace facilitators are required to collect and remit sales and use tax if the business's sales or facilitated sales into Kansas exceed \$100,000.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
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%
2021	\$2,522,553,173	\$602,966,994	\$3,125,520,167	10.4%
2022	\$2,759,402,197	\$775,033,606	\$3,534,435,803	13.1%
2023	\$2,776,857,379	\$802,990,692	\$3,579,848,071	1.3%
2024	\$2,678,277,942	\$861,205,159	\$3,539,483,101	-1.1%

Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4% effective January 1, 2023; 2% effective January 1, 2024.

County	FY2023	FY2024	Percent Change	FY2023 Per Capita	FY2023 PC Rank	FY2024 Per Capita*	FY2024 PC Rank*
Allen	\$12,908,841	\$12,176,777	-5.7%	\$968	34	\$981	32
Anderson	\$5,873,942	\$5,951,070	1.3%	\$765	75	\$759	65
Atchison	\$12,014,871	\$11,145,789	-7.2%	\$692	76	\$696	75
Barber	\$5,449,885	\$5,050,298	-7.3%	\$1,225	15	\$1,241	14
Barton	\$32,510,059	\$33,258,464	2.3%	\$1,326	16	\$1,336	9
Bourbon	\$12,833,749	\$11,103,347	-13.5%	\$766	51	\$771	63
Brown	\$9,094,833	\$7,753,844	-14.7%	\$828	41	\$838	53
Butler	\$56,606,630	\$57,410,508	1.4%	\$841	60	\$836	54
Chase	\$1,863,206	\$1,638,707	-12.0%	\$643	77	\$635	85
Chautauqua	\$1,888,547	\$1,643,867	-13.0%	\$481	98	\$491	97
Cherokee	\$10,022,802	\$8,410,216	-16.1%	\$441	99	\$441	103
Cheyenne	\$1,707,706	\$1,781,719	4.3%	\$690	86	\$676	79
Clark	\$1,827,222	\$2,026,437	10.9%	\$1,048	46	\$1,097	21
Clay	\$7,812,702	\$7,576,075	-3.0%	\$942	40	\$946	38
Cloud	\$10,226,864	\$9,218,934	-9.9%	\$1,031	21	\$1,041	27
Coffey	\$10,292,837	\$9,029,304	-12.3%	\$1,090	18	\$1,094	22
Comanche	\$1,801,654	\$1,564,725	-13.2%	\$931	28	\$945	39
Cowley	\$26,955,079	\$24,060,504	-10.7%	\$698	69	\$704	74
Crawford	\$37,856,239	\$34,679,401	-8.4%	\$887	42	\$895	44
Decatur	\$2,098,482	\$1,801,848	-14.1%	\$670	70	\$664	81
Dickinson	\$14,815,453	\$13,919,719	-6.0%	\$755	65	\$755	66
Doniphan	\$4,374,205	\$4,449,864	1.7%	\$598	94	\$594	92
Douglas	\$126,366,246	\$121,808,218	-3.6%	\$1,015	31	\$1,010	30
Edwards	\$1,784,060	\$1,895,188	6.2%	\$692	89	\$693	76
Elk	\$1,596,045	\$1,540,716	-3.5%	\$631	88	\$625	87
Ellis	\$48,978,808	\$45,565,965	-7.0%	\$1,574	3	\$1,582	3
Ellsworth	\$4,451,295	\$4,173,491	-6.2%	\$657	81	\$657	82
Finney	\$61,741,705	\$58,838,028	-4.7%	\$1,563	4	\$1,570	4
Ford	\$42,528,339	\$40,904,951	-3.8%	\$1,208	17	\$1,204	16
Franklin	\$24,630,060	\$24,741,651	0.5%	\$952	45	\$947	37
Geary	\$31,242,770	\$28,661,761	-8.3%	\$803	52	\$818	57
Gove	\$3,769,121	\$3,389,816	-10.1%	\$1,248	10	\$1,239	15
Graham	\$2,527,386	\$2,167,357	-14.2%	\$899	32	\$912	42
Grant	\$6,157,147	\$6,007,951	-2.4%	\$835	54	\$841	52
Gray	\$6,081,113	\$5,458,166	-10.2%	\$953	30	\$950	36
Greeley	\$1,000,596	\$913,064	-8.7%	\$747	61	\$773	62
Greenwood	\$4,711,195	\$4,312,779	-8.5%	\$726	68	\$735	71
Hamilton	\$2,044,382	\$2,105,611	3.0%	\$867	57	\$864	47
Harper	\$4,330,621	\$4,061,521	-6.2%	\$763	62	\$747	68
Harvey	\$28,290,541	\$26,294,153	-7.1%	\$778	58	\$785	60
Haskell	\$3,682,552	\$3,825,702	3.9%	\$1,070	33	\$1,054	26
Hodgeman	\$1,007,372	\$866,739	-14.0%	\$494	95	\$524	96
Jackson	\$9,076,759	\$8,741,065	-3.7%	\$658	84	\$654	83
Jefferson	\$9,099,865	\$8,013,209	-11.9%	\$437	100	\$437	104
Jewell	\$1,366,034	\$1,281,044	-6.2%	\$442	104	\$450	101
Johnson	\$893,455,380	\$857,590,079	-4.0%	\$1,385	8	\$1,378	8
Kearny	\$2,135,702	\$2,295,768	7.5%	\$596	97	\$601	91
Kingman	\$5,846,134	\$5,220,081	-10.7%	\$726	64	\$739	69
Kiowa	\$1,954,785	\$2,021,426	3.4%	\$841	63	\$851	49
Labette	\$15,680,065	\$14,790,300	-5.7%	\$749	67	\$750	67
Lane	\$1,687,511	\$1,080,842	-36.0%	\$695	27	\$707	73
Leavenworth	\$52,576,642	\$48,871,300	-7.0%	\$590	90	\$585	94
Lincoln	\$1,435,126	\$1,372,549	-4.4%	\$473	101	\$470	99
Linn	\$5,798,923	\$5,826,260	0.5%	\$595	93	\$591	93
Logan	\$2,652,294	\$2,657,312	0.2%	\$982	37	\$997	31
Lyon	\$35,845,518	\$33,052,923	-7.8%	\$1,036	25	\$1,027	28
Marion	\$8,239,128	\$7,378,635	-10.4%	\$622	82	\$631	86
Marshall	\$10,690,291	\$10,124,105	-5.3%	\$1,014	29	\$1,019	29

Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

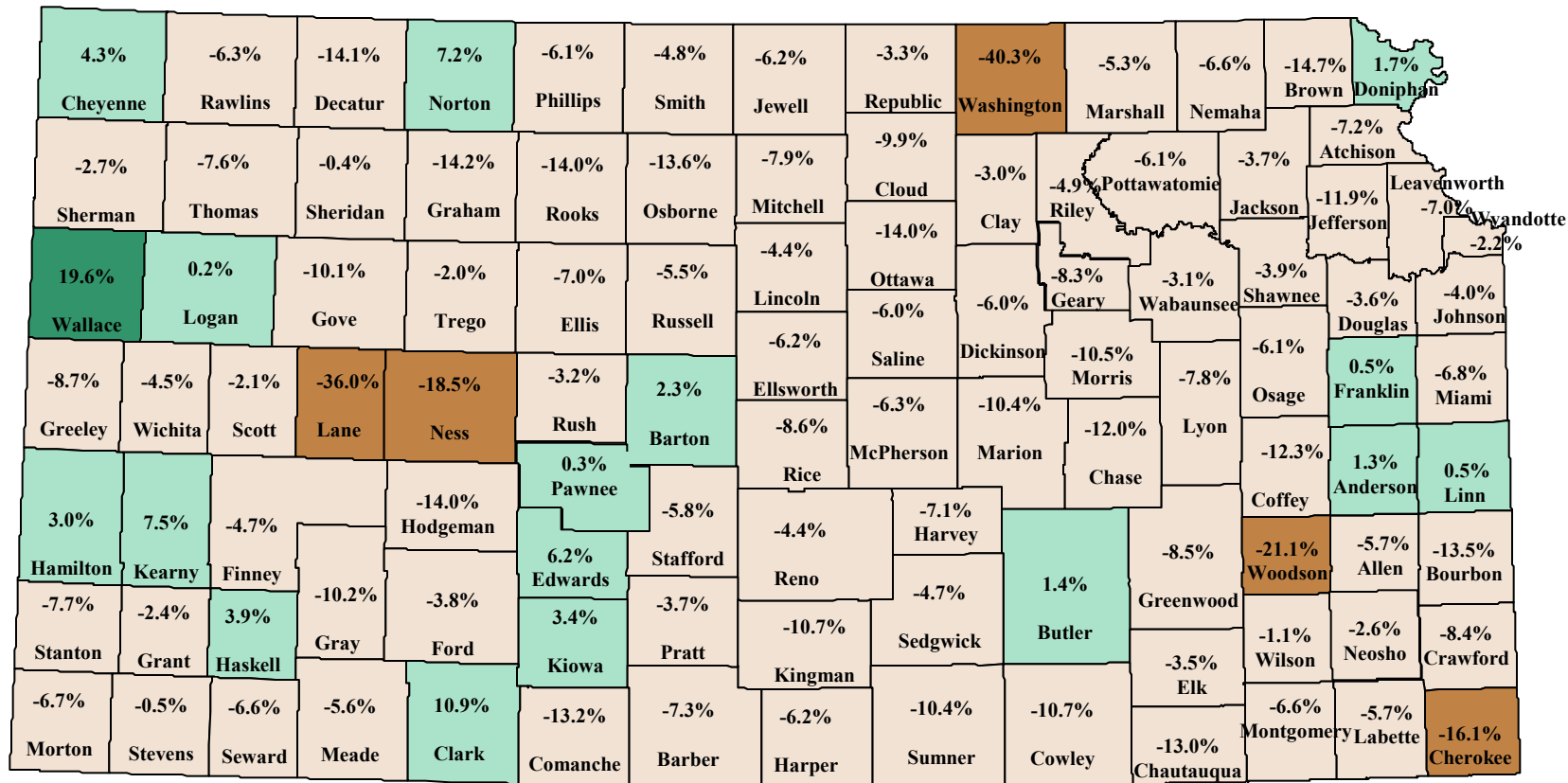
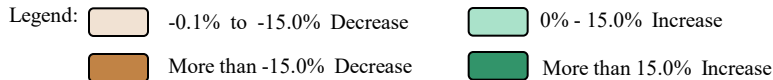
Reduced state sales tax on certain food and food ingredients 4% effective January 1, 2023; 2% effective January 1, 2024.

County	FY2023	FY2024	Percent Change	FY2023 Per Capita	FY2023 PC Rank	FY2024 Per Capita*	FY2024 PC Rank*
McPherson	\$33,922,016	\$31,788,360	-6.3%	\$1,059	24	\$1,056	25
Meade	\$3,257,548	\$3,074,173	-5.6%	\$789	59	\$786	59
Miami	\$29,555,989	\$27,544,483	-6.8%	\$790	55	\$780	61
Mitchell	\$7,799,658	\$7,182,104	-7.9%	\$1,252	11	\$1,256	13
Montgomery	\$29,389,870	\$27,449,327	-6.6%	\$886	44	\$898	43
Morris	\$4,098,919	\$3,666,595	-10.5%	\$685	73	\$687	77
Morton	\$1,705,772	\$1,591,956	-6.7%	\$613	87	\$617	88
Nemaha	\$10,136,462	\$9,463,267	-6.6%	\$936	35	\$936	41
Neosho	\$15,287,831	\$14,896,725	-2.6%	\$955	38	\$966	34
Ness	\$3,814,153	\$3,107,463	-18.5%	\$1,175	9	\$1,187	17
Norton	\$4,107,559	\$4,402,994	7.2%	\$831	71	\$826	55
Osage	\$7,540,238	\$7,081,066	-6.1%	\$452	103	\$447	102
Osborne	\$2,525,325	\$2,182,775	-13.6%	\$625	78	\$637	84
Ottawa	\$2,457,277	\$2,114,193	-14.0%	\$365	105	\$363	105
Pawnee	\$4,668,307	\$4,683,447	0.3%	\$758	74	\$765	64
Phillips	\$4,262,041	\$4,004,148	-6.1%	\$833	50	\$841	51
Pottawatomie	\$42,243,172	\$39,652,591	-6.1%	\$1,509	5	\$1,503	5
Pratt	\$13,535,605	\$13,040,742	-3.7%	\$1,438	7	\$1,436	7
Rawlins	\$1,789,761	\$1,677,256	-6.3%	\$663	80	\$681	78
Reno	\$70,342,138	\$67,282,169	-4.4%	\$1,094	20	\$1,094	23
Republic	\$5,097,045	\$4,931,244	-3.3%	\$1,062	26	\$1,066	24
Rice	\$7,476,482	\$6,835,718	-8.6%	\$727	66	\$738	70
Riley	\$64,881,372	\$61,720,811	-4.9%	\$868	49	\$864	46
Rooks	\$4,533,484	\$3,899,349	-14.0%	\$810	48	\$816	58
Rush	\$1,769,576	\$1,713,381	-3.2%	\$585	92	\$605	89
Russell	\$6,255,107	\$5,911,624	-5.5%	\$890	47	\$879	45
Saline	\$84,442,184	\$79,400,656	-6.0%	\$1,481	6	\$1,495	6
Scott	\$5,689,275	\$5,570,592	-2.1%	\$1,111	23	\$1,132	19
Sedgwick	\$699,619,070	\$666,509,001	-4.7%	\$1,268	14	\$1,261	12
Seward	\$28,669,109	\$26,763,496	-6.6%	\$1,253	12	\$1,270	11
Shawnee	\$209,401,834	\$201,310,987	-3.9%	\$1,134	19	\$1,133	18
Sheridan	\$2,319,963	\$2,310,157	-0.4%	\$953	43	\$953	35
Sherman	\$7,761,976	\$7,553,789	-2.7%	\$1,296	13	\$1,293	10
Smith	\$2,736,286	\$2,605,637	-4.8%	\$738	72	\$726	72
Stafford	\$2,764,552	\$2,604,499	-5.8%	\$652	83	\$666	80
Stanton	\$1,693,275	\$1,563,679	-7.7%	\$797	53	\$823	56
Stevens	\$4,384,379	\$4,361,369	-0.5%	\$843	56	\$859	48
Sumner	\$15,078,135	\$13,508,070	-10.4%	\$601	85	\$605	90
Thomas	\$14,686,875	\$13,575,825	-7.6%	\$1,720	2	\$1,726	2
Trego	\$2,693,688	\$2,638,578	-2.0%	\$959	39	\$966	33
Wabaunsee	\$3,403,020	\$3,296,413	-3.1%	\$470	102	\$467	100
Wallace	\$1,072,261	\$1,282,222	19.6%	\$862	79	\$850	50
Washington	\$20,737,894	\$12,375,646	-40.3%	\$2,250	1	\$2,248	1
Wichita	\$2,050,696	\$1,959,067	-4.5%	\$949	36	\$941	40
Wilson	\$4,828,494	\$4,774,161	-1.1%	\$554	96	\$570	95
Woodson	\$1,918,184	\$1,513,116	-21.1%	\$487	91	\$486	98
Wyandotte	\$188,666,714	\$184,535,508	-2.2%	\$1,113	22	\$1,116	20
Total Counties	\$3,432,367,884	\$3,264,411,566	-4.9%	\$1,111		\$1,110	
Miscellaneous	<u>\$9,111,631</u>	<u>\$2,128,215</u>	-76.6%				
Grand Total	\$3,441,479,515	\$3,266,539,780	-5.1%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2024

State Sales Tax Collections, Percent Change by County

This map shows the state sales tax collections by county percentage change comparing Fiscal Year 2024 to Fiscal Year 2023. Total statewide percent change was a 5.1% decrease. Details of this map are contained in pages 36 and 37 of this report.

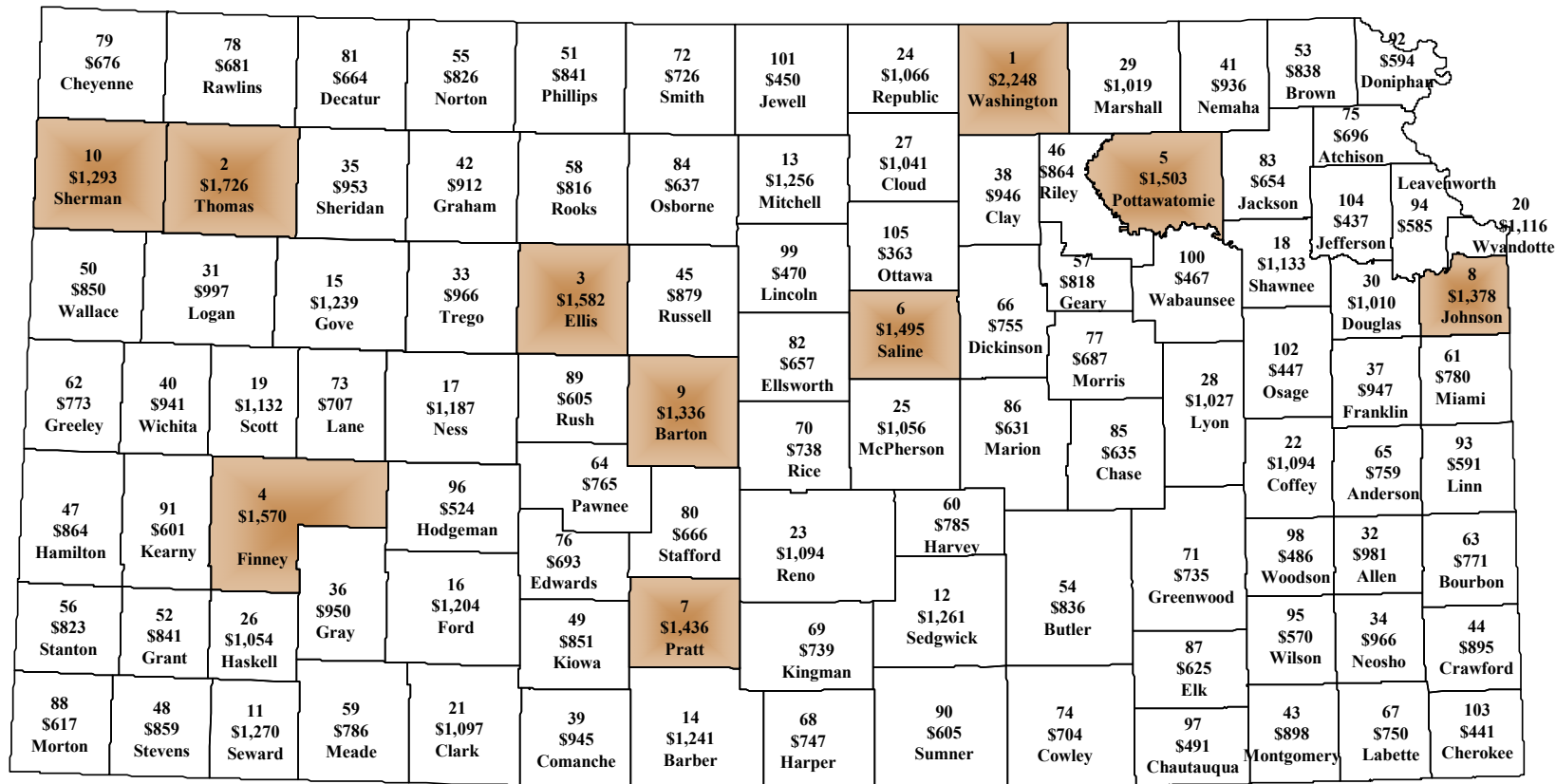


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2024 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)

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4% effective January 1, 2023; 2% effective January 1, 2024.

<u>North American Industry Classification</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$3,359,782	\$3,214,279	-4.3%
112 Animal Production	\$584,456	\$506,418	-13.4%
114 Fishing, Hunting and Trapping	\$170,358	\$168,272	-1.2%
115 Agriculture and Forestry Support Activities	\$578,835	\$559,435	-3.4%
2-digit Total	\$4,693,432	\$4,448,404	-5.2%
21 Mining			
211 Oil and Gas Extraction	\$465,502	\$348,662	-25.1%
212 Mining (except Oil and Gas)	\$7,572,113	\$7,213,553	-4.7%
213 Support Activities for Mining	\$11,427,336	\$9,751,670	-14.7%
2-digit Total	\$19,464,951	\$17,313,885	-11.1%
22 Utilities			
221 Utilities	\$96,133,703	\$77,976,516	-18.9%
2-digit Total	\$96,133,703	\$77,976,516	-18.9%
23 Construction			
236 Construction of Buildings	\$17,462,913	\$19,032,996	9.0%
237 Heavy and Civil Engineering Construction	\$49,887,179	\$42,489,000	-14.8%
238 Specialty Trade Contractors	\$76,343,349	\$73,634,230	-3.5%
2-digit Total	\$143,693,440	\$135,156,226	-5.9%
31-33 Manufacturing			
311 Food Mfg	\$5,718,329	\$4,763,662	-16.7%
312 Beverage and Tobacco Product Mfg	\$2,056,423	\$1,987,864	-3.3%
313 Textile Mills	\$99,966	\$105,276	5.3%
314 Textile Product Mills	\$684,407	\$667,786	-2.4%
315 Apparel Mfg	\$274,057	\$227,995	-16.8%
316 Leather and Allied Product Mfg	\$142,523	\$164,000	15.1%
321 Wood Product Mfg	\$2,466,522	\$2,481,189	0.6%
322 Paper Mfg	\$1,025,956	\$667,809	-34.9%
323 Printing and Related Support Activities	\$7,313,336	\$7,032,446	-3.8%
324 Petroleum and Coal Products Mfg	\$3,506,515	\$3,899,033	11.2%
325 Chemical Mfg	\$2,168,408	\$1,516,787	-30.1%
326 Plastics and Rubber Products Mfg	\$2,709,905	\$2,812,758	3.8%
327 Nonmetallic Mineral Product Mfg	\$26,721,900	\$26,757,059	0.1%
331 Primary Metal Mfg	\$1,582,959	\$1,138,783	-28.1%
332 Fabricated Metal Product Mfg	\$13,325,018	\$12,378,083	-7.1%
333 Machinery Mfg	\$3,972,179	\$4,406,596	10.9%
334 Computer and Electronic Product Mfg	\$21,293,213	\$23,154,776	8.7%
335 Electrical Equipment & Appliance Mfg	\$1,209,630	\$1,578,963	30.5%
336 Transportation Equipment Mfg	\$2,564,327	\$3,496,312	36.3%
337 Furniture and Related Product Mfg	\$2,567,443	\$2,616,502	1.9%
339 Miscellaneous Mfg	\$3,813,457	\$3,535,906	-7.3%
2-digit Total	\$105,216,474	\$105,389,583	0.2%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$204,240,592	\$203,596,028	-0.3%
424 Merchant Wholesalers, Nondurable Goods	\$34,810,727	\$31,363,471	-9.9%
425 Electronic Markets and Agents and Brokers	\$18,616,693	\$17,823,503	-4.3%
2-digit Total	\$257,668,011	\$252,783,000	-1.9%

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

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4% effective January 1, 2023; 2% effective January 1, 2024.

<u>North American Industry Classification</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Percent Change</u>
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$459,120,022	\$474,447,807	3.3%
442 Furniture and Home Furnishings Stores	\$73,338,962	\$66,967,910	-8.7%
443 Electronics and Appliance Stores	\$36,032,091	\$30,456,981	-15.5%
444 Building Material and Garden Supply Stores	\$246,986,646	\$242,221,215	-1.9%
445 Food and Beverage Stores	\$256,789,448	\$187,271,260	-27.1%
446 Health and Personal Care Stores	\$34,394,145	\$32,546,380	-5.4%
447 Gasoline Stations	\$97,506,969	\$89,821,156	-7.9%
448 Clothing and Clothing Accessories Stores	\$76,341,495	\$74,194,421	-2.8%
451 Sporting Goods, Hobby, Book, & Music Stores	\$57,949,621	\$60,722,962	4.8%
452 General Merchandise Stores	\$475,636,914	\$403,903,379	-15.1%
453 Miscellaneous Store Retailers	\$67,010,900	\$66,228,919	-1.2%
454 Nonstore Retailers	\$24,576,763	\$21,287,769	-13.4%
2-digit Total	\$1,905,683,976	\$1,750,070,156	-8.2%
48-49 Transportation and Warehousing			
481 Air Transportation	\$1,039,122	\$884,564	-14.9%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$4,860,440	\$4,923,682	1.3%
485 Transit and Ground Passenger Transportation	Confidential	Confidential	n/a
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$5,033,091	\$5,033,273	0.0%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$16,392,630	\$18,163,712	10.8%
493 Warehousing and Storage	\$2,727,713	\$2,539,467	-6.9%
2-digit Total	\$31,505,467	\$32,099,361	1.9%
51 Information			
511 Publishing Industries (except Internet)	\$3,569,232	\$3,397,566	-4.8%
512 Motion Picture & Sound Recording Industries	\$6,262,789	\$6,292,746	0.5%
515 Broadcasting (except Internet)	\$6,547,480	\$5,908,448	-9.8%
517 Telecommunications	\$119,355,638	\$114,297,510	-4.2%
518 ISPs, Search Portals, and Data Processing	\$4,138,928	\$5,604,511	35.4%
519 Other Information Services	\$955,264	\$871,560	-8.8%
2-digit Total	\$140,829,328	\$136,372,341	-3.2%
52 Finance and Insurance			
522 Credit Intermediation and Related Activities	\$4,886,374	\$4,763,792	-2.5%
523 Securities and Commodity Contract Brokerage	\$418,944	\$540,628	29.0%
524 Insurance Carriers and Related Activities	\$473,611	\$648,523	36.9%
2-digit Total	\$5,778,930	\$5,952,943	3.0%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$3,792,711	\$4,116,476	8.5%
532 Rental and Leasing Services	\$49,242,804	\$50,417,622	2.4%
533 Lessors of Nonfinancial Intangible Assets	\$32,309	\$26,022	-19.5%
2-digit Total	\$53,067,823	\$54,560,120	2.8%
54 Professional and Technical Services			
541 Professional and Technical Services	\$28,608,806	\$29,469,302	3.0%
2-digit Total	\$28,608,806	\$29,469,302	3.0%

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

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4% effective January 1, 2023; 2% effective January 1, 2024.

<u>North American Industry Classification</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Percent Change</u>
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$2,388,743	\$2,820,539	18.1%
2-digit Total	\$2,388,743	\$2,820,539	18.1%
56 Administrative and Waste Services			
561 Administrative and Support Services	\$39,105,582	\$39,022,447	-0.2%
562 Waste Management and Remediation Services	\$4,384,117	\$3,822,426	-12.8%
2-digit Total	\$43,489,699	\$42,844,873	-1.5%
61 Educational Services			
611 Educational Services	\$5,845,008	\$6,258,453	7.1%
2-digit Total	\$5,845,008	\$6,258,453	7.1%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$2,561,073	\$2,337,573	-8.7%
622 Hospitals	\$2,820,653	\$2,816,072	-0.2%
623 Nursing and Residential Care Facilities	\$287,108	\$317,216	10.5%
624 Social Assistance	\$933,654	\$986,869	5.7%
2-digit Total	\$6,602,487	\$6,457,730	-2.2%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$9,401,079	\$9,578,112	1.9%
712 Museums, Historical Sites, Zoos, and Parks	\$1,116,730	\$1,223,293	9.5%
713 Amusement, Gambling, and Recreation	\$34,096,867	\$36,114,844	5.9%
2-digit Total	\$44,614,676	\$46,916,250	5.2%
72 Accommodation and Food Services			
721 Accommodation	\$58,678,955	\$60,136,371	2.5%
722 Food Services and Drinking Places	\$346,986,545	\$355,040,237	2.3%
2-digit Total	\$405,665,502	\$415,176,609	2.3%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$95,045,340	\$98,937,392	4.1%
812 Personal and Laundry Services	\$20,185,738	\$20,063,608	-0.6%
813 Membership Associations and Organizations	\$6,681,391	\$6,863,801	2.7%
814 Private Households	\$177,575	\$188,339	6.1%
2-digit Total	\$122,090,045	\$126,053,140	3.2%
92 Public Administration			
921 Executive, Legislative, & General Government	\$15,588,787	\$14,804,362	-5.0%
922 Justice, Public Order, and Safety Activities	\$57,649	\$68,538	18.9%
923 Administration of Human Resource Programs	\$38,238	\$41,743	9.2%
924 Administration of Environmental Programs	\$35,254	\$26,509	-24.8%
926 Administration of Economic Programs	\$260,507	\$294,151	12.9%
2-digit Total	\$15,980,434	\$15,235,303	-4.7%
99 Unclassified Establishments			
999 Unclassified Establishments	\$2,458,579	\$3,185,048	29.5%
2-digit Total	\$2,458,579	\$3,185,048	29.5%
Total	\$3,441,479,515	\$3,266,539,780	-5.1%

Local Sales and Use Tax Distributions Issued for FY 2023 and FY 2024

County/City	Sales Tax			Use Tax		
	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change
Allen County	\$2,725,014	\$2,714,431	-0.4%	\$674,644	\$767,730	13.8%
Anderson County	\$1,327,151	\$1,071,695	n/a	\$424,732	\$293,581	n/a
Atchison County	\$2,605,329	\$2,109,586	n/a	\$829,232	\$668,315	n/a
Barber County	\$916,791	\$878,494	-4.2%	\$260,142	\$249,306	-4.2%
Barton County	\$5,500,114	\$5,856,164	6.5%	\$954,200	\$1,116,891	17.0%
Bourbon County	\$3,037,452	\$2,989,875	-1.6%	\$775,936	\$789,384	1.7%
Brown County	\$1,594,249	\$1,492,774	-6.4%	\$465,517	\$529,558	13.8%
Butler County	\$0	\$0	n/a	\$0	\$0	n/a
Chase County	\$333,584	\$321,372	-3.7%	\$213,596	\$153,270	-28.2%
Chautauqua County	\$335,355	\$344,524	2.7%	\$129,466	\$139,093	7.4%
Chester County	\$2,829,361	\$2,447,546	-13.5%	\$1,456,362	\$1,377,146	-5.4%
Cheyenne County	\$634,671	\$692,494	9.1%	\$318,789	\$458,678	43.9%
Clay County	\$1,330,752	\$1,361,432	2.3%	\$533,634	\$439,060	-17.7%
Cloud County	\$1,747,261	\$1,726,968	-1.2%	\$317,947	\$320,657	0.9%
Cowley County	\$0	\$0	n/a	\$0	\$4	3108.3%
Crawford County	\$6,484,506	\$6,321,310	-2.5%	\$1,817,091	\$1,876,312	3.3%
Decatur County	\$363,476	\$346,116	-4.8%	\$184,696	\$168,584	-8.7%
Dickinson County	\$3,828,082	\$3,871,236	n/a	\$1,049,156	\$1,180,398	n/a
Doniphan County	\$1,024,952	\$1,543,537	n/a	\$611,194	\$955,380	n/a
Douglas County	\$26,386,552	\$26,854,237	1.8%	\$6,191,803	\$6,277,580	1.4%
Edwards County	\$321,221	\$340,844	6.1%	\$118,397	\$110,488	-6.7%
Elk County	\$282,672	\$287,408	1.7%	\$103,264	\$100,799	-2.4%
Ellis County	\$3,998,133	\$3,955,096	-1.1%	\$648,378	\$690,196	6.4%
Ellsworth County	\$773,667	\$764,113	-1.2%	\$249,046	\$265,029	6.4%
Finney County	\$13,437,723	\$13,455,740	0.1%	\$2,330,279	\$2,397,858	2.9%
Ford County	\$7,483,525	\$7,480,865	0.0%	\$1,461,356	\$1,451,476	-0.7%
Franklin County	\$6,262,249	\$6,735,544	7.6%	\$1,744,289	\$2,009,888	15.2%
Geary County	\$6,669,228	\$6,516,793	-2.3%	\$1,691,241	\$1,832,517	8.4%
Gove County	\$1,266,150	\$1,155,025	-8.8%	\$260,399	\$298,022	14.4%
Graham County	\$418,422	\$409,620	-2.1%	\$116,483	\$117,805	1.1%
Gray County	\$1,084,483	\$1,000,623	-7.7%	\$303,059	\$303,331	0.1%
Greeley County	\$190,178	\$175,068	-7.9%	\$68,763	\$76,072	10.6%
Greenwood County	\$760,282	\$787,119	3.5%	\$243,649	\$234,390	-3.8%
Hamilton County	\$397,890	\$592,082	n/a	\$144,910	\$183,647	n/a
Harvey County	\$9,701,571	\$9,606,876	-1.0%	\$2,663,377	\$2,918,877	9.6%
Haskell County	\$337,076	\$330,760	-1.9%	\$125,894	\$102,767	-18.4%
Hodgeman County	\$198,234	\$176,222	-11.1%	\$72,491	\$63,323	-12.6%
Jackson County	\$2,247,410	\$2,517,147	12.0%	\$587,687	\$639,822	8.9%
Jefferson County	\$1,717,281	\$1,558,615	-9.2%	\$751,564	\$740,114	-1.5%
Jewell County	\$269,791	\$262,678	-2.6%	\$111,967	\$133,859	19.6%
Johnson County	\$219,007,804	\$219,129,054	0.1%	\$73,757,651	\$76,027,905	3.1%
Kingman County	\$1,550,358	\$1,427,335	-7.9%	\$474,824	\$501,067	5.5%
Kiowa County	\$366,321	\$335,625	-8.4%	\$160,933	\$126,884	-21.2%
Labette County	\$3,414,399	\$3,429,074	0.4%	\$981,966	\$1,081,345	10.1%
Lane County	\$271,724	\$219,285	-19.3%	\$68,165	\$76,676	12.5%
Leavenworth County	\$9,071,722	\$8,914,534	-1.7%	\$3,411,275	\$3,515,912	3.1%
Lincoln County	\$456,450	\$522,668	14.5%	\$161,047	\$174,874	8.6%
Linn County	\$888,881	\$842,710	-5.2%	\$471,052	\$422,159	-10.4%
Logan County	\$673,231	\$679,748	1.0%	\$220,568	\$263,271	19.4%
Lyon County	\$5,981,333	\$5,910,188	-1.2%	\$1,211,937	\$1,323,271	9.2%
Marion County	\$1,476,212	\$1,356,452	-8.1%	\$534,848	\$425,898	-20.4%
Marshall County	\$909,372	\$932,457	2.5%	\$281,877	\$296,315	5.1%
Mcpherson County	\$8,528,416	\$8,371,594	-1.8%	\$2,349,949	\$2,852,237	21.4%
Meade County	\$654,286	\$625,551	-4.4%	\$193,802	\$173,258	-10.6%
Miami County	\$7,548,454	\$7,701,624	2.0%	\$2,519,087	\$2,998,531	19.0%
Mitchell County	\$1,363,065	\$1,305,055	-4.3%	\$299,136	\$339,165	13.4%
Montgomery County	\$0	\$0	n/a	\$0	\$0	n/a
Morris County	\$731,645	\$712,349	-2.6%	\$192,026	\$209,019	8.8%
Morton County	\$339,776	\$296,945	-12.6%	\$129,985	\$137,807	6.0%
Nemaha County	\$2,611,920	\$2,610,721	0.0%	\$802,221	\$855,050	6.6%
Neosho County	\$4,563,742	\$4,710,093	3.2%	\$1,142,250	\$1,126,931	-1.3%
Norton County	\$518,172	\$606,176	17.0%	\$251,141	\$258,597	3.0%
Osage County	\$1,962,826	\$2,087,914	6.4%	\$668,120	\$735,705	10.1%
Osborne County	\$706,623	\$649,228	-8.1%	\$211,704	\$217,039	2.5%
Ottawa County	\$459,940	\$466,187	1.4%	\$168,932	\$176,903	4.7%
Pawnee County	\$1,590,198	\$1,632,591	2.7%	\$443,783	\$434,590	-2.1%
Phillips County	\$377,250	\$380,640	0.9%	\$150,115	\$150,793	0.5%
Pottawatomie County	\$6,970,346	\$6,969,283	0.0%	\$1,348,050	\$1,465,150	8.7%
Pratt County	\$3,938,005	\$4,118,009	4.6%	\$782,860	\$892,660	14.0%
Rawlins County	\$333,335	\$315,544	-5.3%	\$185,487	\$195,678	5.5%
Reno County	\$11,676,578	\$11,936,116	2.2%	\$2,661,904	\$2,600,330	-2.3%
Republic County	\$1,518,021	\$1,955,575	28.8%	\$514,238	\$914,388	77.8%

Local Sales and Use Tax Distributions Issued for FY 2023 and FY 2024

County/City	Sales Tax			Use Tax		
	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change
Rice County	\$1,275,419	\$1,214,744	-4.8%	\$414,150	\$480,133	15.9%
Riley County	\$9,683,759	\$7,448,814	n/a	\$2,135,510	\$1,694,007	n/a
Rooks County	\$393,774	\$358,349	-9.0%	\$96,839	\$105,308	8.7%
Russell County	\$2,133,807	\$2,111,969	-1.0%	\$522,138	\$566,087	8.4%
Saline County	\$20,819,078	\$20,801,109	-0.1%	\$3,420,529	\$3,507,527	2.5%
Scott County	\$2,003,111	\$1,983,161	-1.0%	\$532,008	\$526,103	-1.1%
Sedgwick County	\$116,364,324	\$115,751,520	-0.5%	\$23,300,575	\$24,228,096	4.0%
Seward County	\$6,110,984	\$5,995,864	-1.9%	\$1,151,041	\$1,097,949	-4.6%
Shawnee County	\$41,000,298	\$48,151,495	n/a	\$10,333,212	\$12,367,206	n/a
Sheridan County	\$825,629	\$861,552	4.4%	\$262,522	\$285,174	8.6%
Sherman County	\$3,062,471	\$3,068,423	0.2%	\$622,559	\$725,899	16.6%
Smith County	\$972,831	\$1,011,220	3.9%	\$363,080	\$326,748	-10.0%
Stafford County	\$503,055	\$484,260	-3.7%	\$145,352	\$156,502	7.7%
Stanton County	\$290,399	\$295,330	1.7%	\$141,234	\$172,217	21.9%
Stevens County	\$128,083	\$624,801	n/a	\$44,830	\$209,334	n/a
Sumner County	\$2,699,204	\$2,609,018	-3.3%	\$876,236	\$920,790	5.1%
Thomas County	\$4,179,725	\$4,193,198	0.3%	\$829,170	\$953,317	15.0%
Trego County	\$467,956	\$463,451	-1.0%	\$116,122	\$152,222	31.1%
Wabunsee County	\$928,447	\$923,194	-0.6%	\$369,154	\$398,056	7.8%
Wallace County	\$191,013	\$214,166	12.1%	\$106,403	\$134,077	26.0%
Washington County	\$2,507,771	\$2,824,971	12.6%	\$456,064	\$406,120	-11.0%
Wichita County	\$762,313	\$786,501	3.2%	\$226,089	\$216,085	-4.4%
Wilson County	\$56,563	\$916,538	n/a	\$40,310	\$420,761	n/a
Woodson County	\$345,442	\$300,394	-13.0%	\$113,845	\$129,209	13.5%
Wyandotte County	\$31,107,168	\$32,496,730	4.5%	\$8,486,570	\$9,679,439	14.1%
Abilene	\$1,068,481	\$779,514	n/a	\$201,799	\$145,125	n/a
Alden	\$8,089	\$9,913	22.6%	\$3,819	\$5,920	55.0%
Alma	\$129,618	\$120,318	-7.2%	\$39,219	\$42,375	8.0%
Almena	\$11,337	\$12,326	8.7%	\$9,188	\$12,817	39.5%
Altamont	\$137,270	\$143,537	4.6%	\$74,081	\$86,558	16.8%
Altoona	\$21,086	\$22,212	5.3%	\$7,165	\$7,607	6.2%
Americus	\$39,818	\$39,172	-1.6%	\$19,654	\$19,802	0.8%
Andover	\$5,217,239	\$5,205,123	-0.2%	\$1,686,044	\$1,783,902	5.8%
Anthony	\$147,370	\$146,144	-0.8%	\$42,990	\$38,345	-10.8%
Argonia	\$24,446	\$21,998	-10.0%	\$19,364	\$18,205	-6.0%
Arkansas City	\$3,943,567	\$3,945,300	0.0%	\$1,020,847	\$844,241	-17.3%
Arlington	\$1,263	\$15,721	n/a	\$19,055	\$27,300	n/a
Arma	\$91,380	\$94,150	3.0%	\$42,922	\$41,909	-2.4%
Ashland	\$128,444	\$116,297	-9.5%	\$27,170	\$34,585	27.3%
Atchison	\$1,791,650	\$1,787,753	-0.2%	\$436,957	\$448,604	2.7%
Attica	\$135,310	\$125,128	-7.5%	\$38,098	\$32,708	-14.1%
Auburn	\$171,497	\$206,256	20.3%	\$66,213	\$70,371	6.3%
Augusta	\$2,627,760	\$2,690,710	2.4%	\$703,979	\$765,426	8.7%
Axtell	\$77,650	\$80,162	3.2%	\$29,629	\$23,079	-22.1%
Baldwin City	\$593,494	\$675,347	n/a	\$280,095	\$310,649	n/a
Basehor	\$663,944	\$678,466	2.2%	\$390,297	\$451,085	15.6%
Baxter Springs	\$860,120	\$848,622	-1.3%	\$460,550	\$402,143	-12.7%
Belle Plaine	\$104,595	\$97,332	-6.9%	\$65,719	\$63,025	-4.1%
Belleville	\$214,947	\$234,202	9.0%	\$48,861	\$59,844	22.5%
Beloit	\$1,009,564	\$984,504	-2.5%	\$179,255	\$202,008	12.7%
Bennington	\$33,304	\$28,844	-13.4%	\$22,557	\$23,302	3.3%
Benton	\$135,915	\$115,978	-14.7%	\$42,409	\$47,508	12.0%
Beverly	\$7,496	\$7,042	-6.1%	\$3,610	\$4,277	18.5%
Blue Rapids	\$238,671	\$234,429	n/a	\$127,866	\$103,459	n/a
Bonner Springs	\$4,003,684	\$4,141,424	3.4%	\$913,378	\$941,117	3.0%
Bronson	\$20,861	\$19,676	-5.7%	\$8,045	\$7,870	-2.2%
Buhler	\$119,593	\$145,699	21.8%	\$130,989	\$153,990	17.6%
Burden	\$31,433	\$29,000	-7.7%	\$9,961	\$11,242	12.9%
Burlingame	\$107,953	\$108,234	0.3%	\$45,411	\$46,487	2.4%
Burlington	\$1,135,495	\$1,049,467	-7.6%	\$400,270	\$277,781	-30.6%
Burrton	\$83,659	\$83,154	-0.6%	\$33,223	\$34,494	3.8%
Caldwell	\$125,519	\$112,811	-10.1%	\$57,620	\$47,553	-17.5%
Caney	\$563,074	\$572,913	1.7%	\$239,558	\$226,395	-5.5%
Canton	\$58,721	\$55,802	-5.0%	\$21,149	\$21,691	2.6%
Carbondale	\$235,995	\$262,343	11.2%	\$82,923	\$79,264	-4.4%
Cawker City	\$51,868	\$45,622	-12.0%	\$19,890	\$20,572	3.4%
Cedar Vale	\$44,955	\$42,833	-4.7%	\$18,539	\$16,393	-11.6%
Chanute	\$2,589,007	\$2,658,878	2.7%	\$464,114	\$449,349	-3.2%
Chapman	\$134,387	\$124,223	-7.6%	\$50,224	\$51,401	2.3%
Chase	\$19,126	\$15,428	-19.3%	\$8,252	\$8,639	4.7%
Cherokee	\$68,708	\$77,100	12.2%	\$31,335	\$38,214	22.0%
Cherryvale	\$662,562	\$533,038	n/a	\$341,404	\$313,251	n/a

Local Sales and Use Tax Distributions Issued for FY 2023 and FY 2024

County/City	Sales Tax			Use Tax		
	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change
Chetopa	\$103,751	\$98,032	-5.5%	\$44,259	\$39,059	-11.7%
Cimarron	\$294,392	\$291,803	-0.9%	\$111,057	\$102,491	-7.7%
Clafin	\$28,382	\$26,650	-6.1%	\$11,535	\$11,609	0.6%
Clay Center	\$2,035,098	\$2,084,326	2.4%	\$330,378	\$373,167	13.0%
Clearwater		\$66,150	n/a		\$36,145	n/a
Clifton	\$40,587	\$40,297	-0.7%	\$53,845	\$51,220	-4.9%
Coffeyville	\$5,161,880	\$4,843,498	n/a	\$1,147,394	\$1,172,274	n/a
Colby	\$1,514,804	\$1,517,658	0.2%	\$240,789	\$237,376	-1.4%
Coldwater	\$350,232	\$309,866	-11.5%	\$50,295	\$71,105	41.4%
Collyer	\$9,565	\$9,897	3.5%	\$1,768	\$12,121	585.6%
Colony	\$7,935	\$8,863	11.7%	\$4,542	\$5,469	20.4%
Columbus	\$484,930	\$524,090	n/a	\$168,257	\$177,535	n/a
Concordia	\$1,413,312	\$1,415,414	0.1%	\$178,639	\$184,851	3.5%
Conway Springs	\$151,117	\$160,372	n/a	\$48,635	\$171,074	n/a
Cottonwood Falls	\$103,211	\$104,040	0.8%	\$80,348	\$32,181	-59.9%
Council Grove	\$766,078	\$786,760	2.7%	\$143,997	\$148,362	3.0%
Cunningham	\$76,743	\$67,600	-11.9%	\$27,667	\$31,605	14.2%
Danville	\$1,996	\$3,280	64.3%	\$1,891	\$1,162	-38.5%
Dearing	\$35,453	\$34,425	-2.9%	\$25,191	\$71,107	182.3%
Deerfield	\$76,721	\$94,538	23.2%	\$25,248	\$20,241	-19.8%
Delphos	\$17,006	\$15,147	-10.9%	\$9,920	\$9,461	-4.6%
Derby	\$3,116,678	\$3,052,739	-2.1%	\$681,560	\$718,390	5.4%
DeSoto	\$1,117,554	\$1,895,451	n/a	\$753,502	\$1,581,507	n/a
Dighton	\$95,304	\$93,514	-1.9%	\$38,448	\$44,260	15.1%
Dodge City	\$6,858,586	\$9,959,969	n/a	\$1,230,374	\$1,783,001	n/a
Douglass	\$252,932	\$237,813	-6.0%	\$126,751	\$137,688	8.6%
Downs	\$64,159	\$60,617	-5.5%	\$13,085	\$15,652	19.6%
Easton	\$35,168	\$29,638	-15.7%	\$24,601	\$17,238	-29.9%
Edgerton	\$666,018	\$613,558	-7.9%	\$328,360	\$382,384	16.5%
Edna	\$72,109	\$61,339	-14.9%	\$29,572	\$32,274	9.1%
Edwardsville	\$805,775	\$798,587	-0.9%	\$569,682	\$640,262	12.4%
Effingham	\$38,463	\$37,148	-3.4%	\$20,605	\$18,406	-10.7%
El Dorado	\$2,847,338	\$2,712,635	-4.7%	\$591,426	\$664,529	12.4%
Elkhart	\$192,399	\$189,245	-1.6%	\$74,534	\$82,189	10.3%
Ellinwood	\$188,154	\$188,064	0.0%	\$53,401	\$63,090	18.1%
Ellis	\$419,426	\$407,075	-2.9%	\$133,694	\$140,835	5.3%
Ellsworth	\$522,870	\$521,078	-0.3%	\$104,661	\$124,283	18.7%
Elwood	\$180,596	\$192,030	6.3%	\$93,675	\$102,374	9.3%
Emporia	\$5,395,584	\$5,420,282	0.5%	\$892,346	\$969,695	8.7%
Erie	\$152,522	\$156,538	2.6%	\$63,784	\$66,446	4.2%
Eskridge	\$30,752	\$40,488	31.7%	\$12,130	\$14,088	16.1%
Eudora	\$719,062	\$768,261	6.8%	\$410,848	\$432,944	5.4%
Eureka	\$644,126	\$585,139	-9.2%	\$213,226	\$202,121	-5.2%
Fairview	\$1,866	\$29,372	n/a	\$269	\$5,763	n/a
Fairway	\$867,116	\$853,656	-1.6%	\$663,588	\$660,617	-0.4%
Florence	\$53,501	\$47,291	-11.6%	\$23,213	\$11,803	-49.2%
Fontana	\$4,955	\$4,580	-7.6%	\$7,521	\$8,213	9.2%
Fort Scott	\$2,729,545	\$2,705,788	-0.9%	\$474,443	\$491,622	3.6%
Fowler		\$2,141	n/a		\$1,037	n/a
Frankfort	\$140,498	\$192,702	n/a	\$40,356	\$66,085	n/a
Fredonia	\$980,798	\$1,024,553	4.5%	\$280,972	\$250,980	-10.7%
Frontenac	\$813,198	\$747,769	-8.0%	\$190,235	\$201,913	6.1%
Galena	\$241,607	\$244,891	1.4%	\$156,804	\$153,527	-2.1%
Garden City	\$9,817,286	\$9,978,210	1.6%	\$1,303,665	\$1,275,258	-2.2%
Garden Plain	\$89,114	\$139,945	57.0%	\$64,540	\$128,731	99.5%
Gardner	\$4,923,477	\$4,807,330	-2.4%	\$1,503,248	\$1,472,350	-2.1%
Garnett	\$321,013	\$352,927	9.9%	\$60,597	\$60,747	0.2%
Gas	\$51,851	\$86,803	67.4%	\$13,789	\$28,732	108.4%
Geneseo	\$16,805	\$17,864	6.3%	\$11,757	\$12,339	5.0%
Girard	\$297,477	\$298,850	n/a	\$156,110	\$151,184	n/a
Glade	\$36,356	\$42,182	16.0%	\$7,847	\$8,930	13.8%
Glasco	\$27,051	\$24,293	-10.2%	\$12,069	\$13,113	8.7%
Glen Elder	\$61,482	\$55,987	-8.9%	\$31,658	\$32,609	3.0%
Goddard	\$1,338,870	\$1,392,425	4.0%	\$330,006	\$359,509	8.9%
Goodland	\$303,894	\$316,576	4.2%	\$51,220	\$63,400	23.8%
Grandview Plaza	\$210,925	\$176,414	-16.4%	\$136,981	\$115,779	-15.5%
Great Bend	\$4,681,344	\$5,092,402	8.8%	\$677,921	\$847,424	n/a
Greensburg	\$165,216	\$148,443	-10.2%	\$46,720	\$43,028	-7.9%
Gridley	\$60,779	\$55,207	-9.2%	\$29,041	\$24,929	-14.2%
Grinnell	\$6,713	\$6,905	2.9%	\$3,107	\$4,232	36.2%
Hardtner	\$0	\$0	n/a	\$0	\$0	n/a
Harper	\$460,001	\$552,556	n/a	\$99,855	\$113,051	n/a

Local Sales and Use Tax Distributions Issued for FY 2023 and FY 2024

County/City	Sales Tax			Use Tax		
	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change
Hartford	\$20,532	\$25,452	24.0%	\$14,599	\$11,582	-20.7%
Haven	\$10	\$412	4200.3%	\$28	\$7	-76.6%
Hays	\$13,660,088	\$15,077,586	n/a	\$2,049,949	\$2,315,373	n/a
Haysville	\$845,697	\$831,467	-1.7%	\$505,063	\$481,813	-4.6%
Herington	\$271,422	\$266,712	-1.7%	\$76,353	\$89,590	17.3%
Hiawatha	\$1,269,842	\$1,254,920	-1.2%	\$220,462	\$238,146	8.0%
Highland	\$62,784	\$61,073	-2.7%	\$26,616	\$30,695	15.3%
Hill City	\$254,750	\$253,831	-0.4%	\$54,784	\$52,888	-3.5%
Hillsboro	\$639,909	\$597,632	-6.6%	\$92,157	\$98,290	6.7%
Hoisington	\$216,446	\$221,639	2.4%	\$46,145	\$48,297	4.7%
Holcomb	\$76,884	\$74,947	-2.5%	\$40,074	\$53,274	32.9%
Holton	\$832,420	\$858,503	3.1%	\$104,846	\$128,702	22.8%
Horton	\$281,820	\$231,142	-18.0%	\$91,002	\$99,316	9.1%
Howard	\$91,479	\$81,465	-10.9%	\$33,347	\$33,486	0.4%
Hugoton	\$750,934	\$759,080	1.1%	\$225,545	\$241,734	7.2%
Humboldt	\$307,768	\$313,397	1.8%	\$141,785	\$142,177	0.3%
Hutchinson	\$10,091,179	\$10,234,621	1.4%	\$1,863,938	\$1,841,057	-1.2%
Independence	\$6,323,568	\$6,521,159	3.1%	\$1,155,232	\$1,242,037	7.5%
Iola	\$1,505,648	\$1,528,727	1.5%	\$201,718	\$249,697	23.8%
Jetmore	\$146,958	\$131,089	-10.8%	\$51,738	\$48,086	-7.1%
Junction City	\$9,048,399	\$8,877,237	-1.9%	\$1,626,505	\$1,904,824	17.1%
Kanopolis	\$21,956	\$24,846	13.2%	\$12,418	\$13,928	12.2%
Kanorado	\$8,795	\$11,046	25.6%	\$16,650	\$11,447	-31.3%
Kansas City	\$46,691,256	\$47,901,328	2.6%	\$12,256,240	\$14,060,934	14.7%
Kechi		\$118,045	n/a		\$108,853	n/a
Kensington	\$46,817	\$47,005	0.4%	\$16,040	\$15,494	-3.4%
Kincaid	\$7,860	\$8,216	4.5%	\$3,370	\$5,301	57.3%
Kingman	\$491,670	\$504,126	2.5%	\$126,147	\$143,615	13.8%
Kinsley	\$184,751	\$182,469	-1.2%	\$48,215	\$45,963	-4.7%
Kiowa	\$121,388	\$125,253	3.2%	\$23,212	\$28,431	22.5%
LaCrosse	\$286,898	\$326,536	n/a	\$71,675	\$81,988	n/a
LaCygne	\$355,365	\$508,807	43.2%	\$126,409	\$121,570	-3.8%
LaHarpe	\$23,328	\$22,823	-2.2%	\$12,841	\$11,885	-7.4%
Lakin	\$207,332	\$218,206	5.2%	\$81,714	\$80,503	-1.5%
Lane	\$14,338	\$9,658	-32.6%	\$8,074	\$8,853	9.7%
Lansing	\$1,596,049	\$1,944,687	n/a	\$585,750	\$743,461	n/a
Larned	\$291,904	\$306,520	5.0%	\$66,204	\$72,409	9.4%
Latham	\$1,917	\$2,615	n/a	\$1,336	\$1,456	n/a
Lawrence	\$29,951,179	\$30,409,441	1.5%	\$6,083,808	\$6,189,700	1.7%
Leavenworth	\$10,663,633	\$10,499,957	-1.5%	\$2,393,151	\$2,316,370	-3.2%
Leawood	\$9,346,255	\$9,323,542	-0.2%	\$4,109,781	\$4,066,381	-1.1%
Lebo	\$244,571	\$228,899	-6.4%	\$108,383	\$108,576	0.2%
Lecompton	\$51,973	\$67,816	30.5%	\$45,425	\$51,231	12.8%
Lenexa	\$24,527,427	\$24,544,787	0.1%	\$11,152,193	\$11,238,614	0.8%
Leon	\$37,465	\$131,125	250.0%	\$25,107	\$26,507	5.6%
Leonardville	\$29,964	\$32,197	7.5%	\$11,636	\$13,049	12.1%
LeRoy	\$44,805	\$34,201	-23.7%	\$15,641	\$17,183	9.9%
Liberal	\$6,638,416	\$6,699,586	0.9%	\$1,081,538	\$1,001,218	-7.4%
Lincoln Center	\$149,643	\$149,023	-0.4%	\$39,334	\$42,576	8.2%
Lindsborg	\$573,924	\$532,317	-7.2%	\$169,166	\$187,850	11.0%
Linn Valley		\$2,874	n/a		\$2,618	n/a
Linwood	\$40,577	\$35,438	-12.7%	\$29,705	\$31,120	4.8%
Little River	\$36,248	\$39,600	9.2%	\$19,205	\$27,406	42.7%
Logan	\$34,847	\$53,567	53.7%	\$17,206	\$19,328	12.3%
Longford	\$7,876	\$6,796	-13.7%	\$2,196	\$2,453	11.7%
Louisburg	\$1,859,915	\$1,843,534	-0.9%	\$493,354	\$486,431	-1.4%
Lucas	\$36,959	\$36,218	-2.0%	\$12,084	\$11,561	-4.3%
Luray	\$31,774	\$31,134	-2.0%	\$10,941	\$11,487	5.0%
Lyndon	\$226,466	\$228,815	1.0%	\$53,664	\$61,381	14.4%
Lyons	\$441,077	\$439,000	-0.5%	\$99,949	\$142,984	43.1%
Manhattan	\$21,731,061	\$26,181,720	n/a	\$3,698,767	\$4,630,342	n/a
Mankato	\$92,231	\$94,287	2.2%	\$24,427	\$23,207	-5.0%
Maple Hill	\$27,448	\$22,728	-17.2%	\$17,761	\$17,557	-1.1%
Mapleton	\$3,193	\$2,527	-20.9%	\$3,838	\$4,619	20.4%
Marion	\$216,167	\$201,452	-6.8%	\$53,412	\$58,638	9.8%
Marquette	\$49,746	\$49,042	-1.4%	\$17,927	\$17,815	-0.6%
Marysville	\$1,713,849	\$1,710,665	-0.2%	\$305,062	\$322,977	5.9%
Mayetta	\$41,795	\$45,839	9.7%	\$22,196	\$27,081	22.0%
Mayfield	\$4,241	\$4,470	5.4%	\$1,434	\$1,878	30.9%
McCune	\$4,375	\$0	-100.0%	\$15,627	\$16,297	4.3%
McPherson	\$3,569,187	\$3,568,135	0.0%	\$677,965	\$796,560	17.5%
Meade	\$245,354	\$245,835	0.2%	\$65,122	\$66,245	1.7%

Local Sales and Use Tax Distributions Issued for FY 2023 and FY 2024

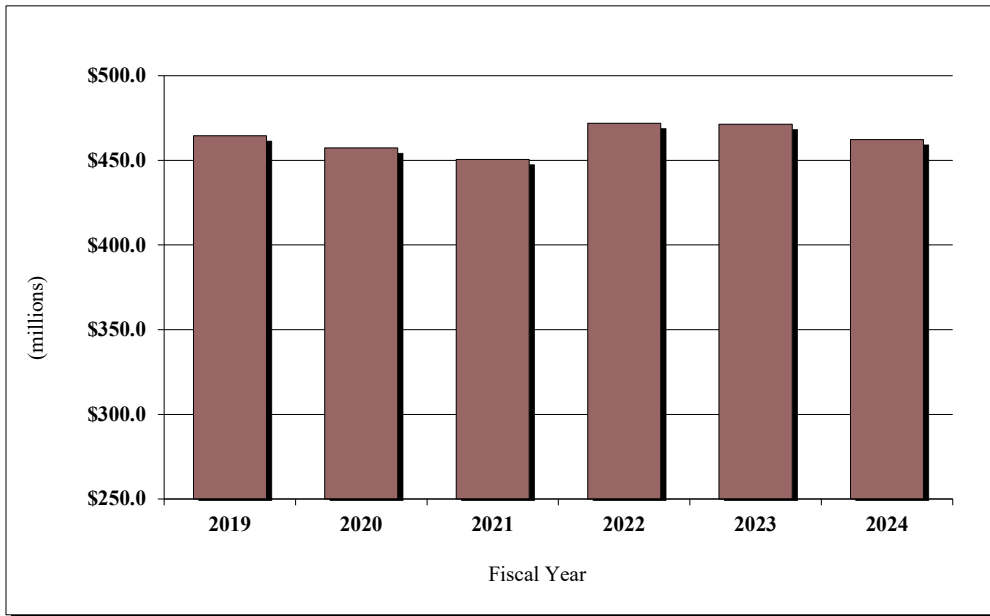
County/City	Sales Tax			Use Tax		
	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change
Medicine Lodge	\$285,458	\$287,661	0.8%	\$78,121	\$67,730	-13.3%
Melvorn	\$21,608	\$25,235	16.8%	\$10,083	\$11,877	17.8%
Meriden	\$64,723	\$64,597	-0.2%	\$29,426	\$23,079	-21.6%
Merriam	\$15,263,668	\$15,503,478	1.6%	\$1,248,208	\$1,238,765	-0.8%
Miltonvale	\$70,485	\$70,654	0.2%	\$24,912	\$15,569	-37.5%
Minneapolis	\$218,524	\$204,326	-6.5%	\$62,619	\$69,034	10.2%
Minneola	\$62,605	\$57,954	-7.4%	\$26,360	\$26,399	0.1%
Mission	\$5,217,430	\$5,139,023	-1.5%	\$1,599,392	\$1,589,827	-0.6%
Mission Hills	\$1,050,546	\$1,045,598	-0.5%	\$552,095	\$569,734	3.2%
Mission Woods	\$69,895	\$58,114	-16.9%	\$33,007	\$25,274	-23.4%
Montezuma	\$438,756	\$442,557	0.9%	\$113,890	\$104,332	-8.4%
Moran	\$26,624	\$32,614	22.5%	\$8,953	\$10,720	19.7%
Morland	\$8,891	\$9,000	1.2%	\$7,156	\$5,227	-27.0%
Moscow	\$37,571	\$34,879	-7.2%	\$18,261	\$18,455	1.1%
Mound City	\$173,155	\$179,529	3.7%	\$31,809	\$35,541	11.7%
Mound Valley	\$12,486	\$11,448	-8.3%	\$6,892	\$7,103	3.1%
Moundridge	\$312,793	\$307,728	-1.6%	\$102,291	\$108,872	6.4%
Mount Hope		\$2,349	n/a		\$1,668	n/a
Mullinville	\$19,374	\$16,096	-16.9%	\$9,268	\$7,930	-14.4%
Mulvane	\$555,999	\$641,426	n/a	\$251,322	\$331,887	n/a
Neodesha	\$741,644	\$731,095	-1.4%	\$304,643	\$280,005	-8.1%
Neosho Rapids	\$6,591	\$10,382	57.5%	\$11,864	\$8,039	-32.2%
Ness City	\$476,467	\$458,882	-3.7%	\$110,173	\$118,196	7.3%
Nickerson	\$81,214	\$64,597	-20.5%	\$24,465	\$23,692	-3.2%
Norton	\$624,060	\$682,737	9.4%	\$156,050	\$179,588	15.1%
Oak Hill	\$782	\$709	-9.4%	\$559	\$1,069	91.2%
Oakley	\$239,635	\$238,794	-0.4%	\$45,253	\$44,921	-0.7%
Oberlin	\$363,922	\$351,380	-3.4%	\$133,853	\$123,982	-7.4%
Ogden	\$100,263	\$96,945	-3.3%	\$39,700	\$39,363	-0.8%
Olathe	\$48,863,314	\$49,407,729	1.1%	\$15,249,186	\$17,227,753	13.0%
Olpe	\$28,013	\$28,910	n/a	\$8,895	\$7,129	n/a
Olsburg	\$1,719	\$25,057	n/a	\$542	\$9,140	n/a
Onaga	\$88,760	\$83,984	-5.4%	\$25,597	\$23,519	-8.1%
Osage City	\$625,106	\$604,089	-3.4%	\$141,832	\$158,770	11.9%
Osawatomie	\$517,761	\$578,179	11.7%	\$229,908	\$241,533	5.1%
Oskaloosa	\$177,046	\$189,656	7.1%	\$46,338	\$48,938	5.6%
Oswego	\$246,959	\$232,149	-6.0%	\$96,536	\$105,215	9.0%
Ottawa	\$5,007,002	\$5,376,486	7.4%	\$919,256	\$1,126,489	22.5%
Overbrook	\$120,036	\$113,579	-5.4%	\$38,007	\$41,542	9.3%
Overland Park	\$55,273,022	\$55,378,245	n/a	\$17,155,241	\$17,290,786	n/a
Oxford	\$60,669	\$63,429	4.5%	\$30,414	\$34,616	13.8%
Ozawkie	\$46,268	\$46,695	0.9%	\$30,740	\$34,106	10.9%
Palco	\$48,472	\$53,044	9.4%	\$6,425	\$5,404	-15.9%
Paola	\$2,224,286	\$2,492,796	12.1%	\$342,896	\$656,198	91.4%
Park City		\$618,577	n/a		\$171,801	n/a
Parker	\$67,191	\$58,571	-12.8%	\$18,736	\$22,202	18.5%
Parsons	\$2,762,063	\$2,799,821	1.4%	\$545,976	\$650,312	19.1%
Paxico	\$12,564	\$12,024	-4.3%	\$6,051	\$6,891	13.9%
Peabody	\$96,300	\$87,410	-9.2%	\$58,076	\$48,420	-16.6%
Perry	\$88,691	\$90,535	2.1%	\$41,853	\$50,557	20.8%
Phillipsburg	\$983,959	\$979,087	-0.5%	\$245,461	\$283,011	15.3%
Pittsburg	\$7,097,398	\$6,990,088	-1.5%	\$1,514,890	\$1,564,257	3.3%
Plainville	\$685,345	\$607,040	-11.4%	\$126,123	\$137,117	8.7%
Pleasanton	\$215,230	\$223,576	n/a	\$134,493	\$102,606	n/a
Pomona	\$160,792	\$163,349	1.6%	\$56,487	\$69,145	22.4%
Potwin	\$22,267	\$19,957	-10.4%	\$8,639	\$13,675	58.3%
Prairie Village	\$3,232,698	\$3,048,205	-5.7%	\$1,596,087	\$1,573,271	-1.4%
Pratt	\$1,410,679	\$1,484,128	5.2%	\$198,641	\$205,112	3.3%
Pretty Prairie	\$33,660	\$34,494	2.5%	\$28,466	\$23,344	-18.0%
Princeton	\$58,609	\$62,067	5.9%	\$14,855	\$17,650	18.8%
Protection	\$78,925	\$78,080	-1.1%	\$25,442	\$22,890	-10.0%
Quinter	\$39,978	\$133,320	n/a	\$11,490	\$43,431	n/a
Randolph	\$17,219	\$26,131	51.8%	\$7,777	\$7,854	1.0%
Ransom	\$11,826	\$11,489	-2.9%	\$4,092	\$4,037	-1.3%
Richmond	\$17,887	\$17,217	-3.7%	\$24,736	\$28,613	15.7%
Riley	\$101,587	\$90,412	-11.0%	\$27,911	\$34,297	22.9%
Roeland Park	\$2,566,195	\$2,564,979	0.0%	\$482,095	\$535,271	11.0%
Rolla	\$42,823	\$42,670	-0.4%	\$24,326	\$24,147	-0.7%
Rose Hill	\$279,861	\$274,021	-2.1%	\$155,111	\$167,090	7.7%
Rossville	\$99,110	\$109,707	10.7%	\$40,485	\$38,913	-3.9%
Sabetha	\$571,025	\$523,750	-8.3%	\$155,981	\$157,688	1.1%
Saint Francis	\$178,746	\$190,485	6.6%	\$63,453	\$79,363	25.1%

Local Sales and Use Tax Distributions Issued for FY 2023 and FY 2024

County/City	Sales Tax			Use Tax		
	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change	Fiscal Year 2023 (July 2022 - June 2023)	Fiscal Year 2024 (July 2023 - June 2024)	Percent Change
Saint George	\$66,764	\$64,927	-2.8%	\$73,685	\$69,405	-5.8%
Saint John	\$133,962	\$127,239	-5.0%	\$37,136	\$39,892	7.4%
Saint Marys	\$365,873	\$350,124	-4.3%	\$137,693	\$151,306	9.9%
Saint Paul	\$70,250	\$74,827	6.5%	\$26,360	\$26,463	0.4%
Salina	\$16,423,445	\$16,515,473	0.6%	\$2,413,613	\$2,487,952	3.1%
Satanta	\$94,963	\$87,137	-8.2%	\$88,022	\$30,730	-65.1%
Scammon	\$20,499	\$20,467	-0.2%	\$16,333	\$35,047	114.6%
Scott City	\$373,756	\$385,020	3.0%	\$95,323	\$92,858	-2.6%
Scranton	\$32,654	\$38,958	19.3%	\$16,950	\$19,149	13.0%
Sedan	\$210,506	\$224,155	6.5%	\$57,492	\$60,232	4.8%
Sedgwick	\$132,822	\$123,080	-7.3%	\$43,355	\$44,867	3.5%
Seneca	\$818,966	\$815,849	-0.4%	\$135,987	\$147,839	8.7%
Severy	\$29,815	\$38,291	28.4%	\$7,310	\$7,195	-1.6%
Shawnee	\$19,901,286	\$20,128,866	1.1%	\$6,338,173	\$6,036,204	-4.8%
Silver Lake		\$6,697	n/a		\$3,191	n/a
Smith Center	\$292,564	\$309,345	5.7%	\$75,607	\$83,656	10.6%
South Hutchinson	\$366,638	\$389,350	6.2%	\$109,332	\$109,912	0.5%
Speed	\$126	\$1,519	n/a	\$1,455	\$2,136	n/a
Spivey	\$118,222	\$31,567	-73.3%	\$4,185	\$3,233	-22.8%
Spring Hill	\$1,626,552	\$1,635,305	0.5%	\$833,311	\$797,312	-4.3%
Stafford	\$239,280	\$217,675	-9.0%	\$79,980	\$69,187	-13.5%
Sterling	\$264,759	\$262,505	-0.9%	\$97,791	\$106,513	8.9%
Stockton	\$493,672	\$441,600	-10.5%	\$144,076	\$124,924	-13.3%
Strong City	\$52,200	\$43,840	-16.0%	\$20,608	\$21,531	4.5%
Sublette	\$238,513	\$241,106	1.1%	\$73,625	\$78,692	6.9%
Sylvia	\$4,843	\$6,494	34.1%	\$2,127	\$2,522	18.6%
Syracuse	\$239,875	\$243,850	1.7%	\$88,095	\$78,858	-10.5%
Thayer	\$62,365	\$70,428	12.9%	\$20,997	\$22,030	4.9%
Tipton	\$31,236	\$27,893	-10.7%	\$8,922	\$8,830	-1.0%
Tonganoxie	\$1,179,733	\$1,210,117	2.6%	\$558,120	\$562,681	0.8%
Topeka	\$47,453,631	\$48,140,221	1.4%	\$10,335,783	\$10,643,783	3.0%
Toronto	\$10,746	\$10,441	-2.8%	\$3,725	\$3,386	-9.1%
Towanda	\$97,781	\$111,894	14.4%	\$64,559	\$66,632	3.2%
Troy	\$70,359	\$69,463	-1.3%	\$44,352	\$54,256	22.3%
Udall	\$78,121	\$73,040	-6.5%	\$24,837	\$30,825	24.1%
Ulysses	\$1,474,733	\$1,544,445	4.7%	\$530,917	\$550,162	3.6%
Uniontown	\$33,264	\$44,629	34.2%	\$11,123	\$20,809	87.1%
Utica	\$10,358	\$9,011	-13.0%	\$4,041	\$5,010	24.0%
Valley Center	\$571,855	\$543,585	-4.9%	\$327,319	\$339,252	3.6%
Valley Falls	\$242,038	\$246,482	1.8%	\$101,543	\$86,108	-15.2%
Victoria	\$89,121	\$89,605	0.5%	\$39,296	\$39,474	0.5%
Wakeeney	\$319,784	\$318,664	-0.4%	\$78,123	\$75,022	-4.0%
Wakefield	\$65,484	\$62,455	-4.6%	\$27,715	\$30,624	10.5%
Wamego	\$1,413,856	\$1,345,514	-4.8%	\$395,569	\$442,604	11.9%
Washington	\$271,095	\$242,635	-10.5%	\$101,282	\$62,123	-38.7%
Waterville	\$106,473	\$91,154	n/a	\$32,106	\$31,533	n/a
Wathena	\$179,633	\$195,375	8.8%	\$136,863	\$111,727	-18.4%
Waverly	\$48,006	\$48,043	0.1%	\$21,992	\$22,035	0.2%
Weir	\$22,854	\$26,156	14.4%	\$13,331	\$17,470	31.0%
Wellington	\$2,757,462	\$2,734,566	-0.8%	\$579,530	\$657,460	13.4%
Wellsville	\$314,368	\$306,554	-2.5%	\$131,490	\$133,976	1.9%
Westmoreland	\$67,164	\$72,752	8.3%	\$25,498	\$23,458	-8.0%
Westwood	\$864,115	\$920,713	6.5%	\$168,218	\$170,707	1.5%
Westwood Hills	\$28,340	\$28,948	2.1%	\$25,625	\$25,259	-1.4%
White Cloud	\$5,867	\$7,634	30.1%	\$5,669	\$8,281	46.1%
Whitewater	\$29,172	\$50,064	n/a	\$12,061	\$22,278	n/a
Willard	\$3,348	\$1,050	-68.6%	\$2,815	\$2,379	-15.5%
Williamsburg	\$23,647	\$25,452	7.6%	\$8,286	\$9,737	17.5%
Wilmore	\$2,250	\$1,909	-15.2%	\$1,839	\$2,367	28.7%
Wilson	\$75,790	\$75,240	-0.7%	\$24,002	\$28,257	17.7%
Winchester	\$15,707	\$15,205	-3.2%	\$7,104	\$7,589	6.8%
Winfield	\$3,841,771	\$3,598,127	-6.3%	\$932,964	\$903,256	-3.2%
Yates Center	\$328,973	\$373,699	n/a	\$101,072	\$129,838	n/a
Horsethief Reservoir	\$3,527	\$24	-99.3%	\$0	\$0	n/a
Statewide	\$1,240,917,330	\$1,263,863,542	1.8%	\$331,232,080	\$351,124,939	6.0%
Gage Park (in Shawnee Co)	\$583,443	\$7,118,585	1120.1%	\$141,419	\$1,831,702	1195.2%
Washburn U. (in Shawnee Co)	\$22,810,572	\$23,149,618	1.5%	\$5,752,663	\$5,937,215	3.2%

Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections decreased by 1.9% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2019	\$464,448,938	-0.2%
2020	\$457,330,447	-1.5%
2021	\$450,570,368	-1.5%
2022	\$471,875,737	4.7%
2023	\$471,261,832	-0.1%
2024	\$462,343,453	-1.9%

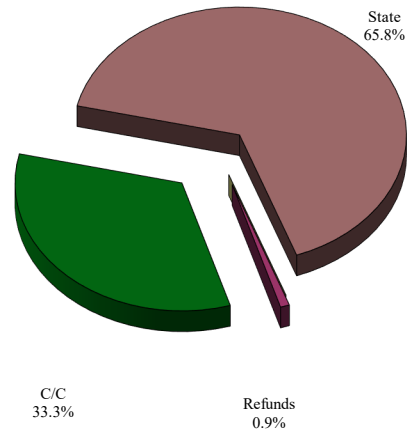
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Percent <u>Change</u>
Regular and E-85	\$332,604,914	\$330,412,066	(0.7%)
Special (Diesel) Fuel	\$128,133,338	\$120,406,229	(6.0%)
LP Gas Fuel	\$2,807,970	\$2,241,186	(20.2%)
Interstate Motor Fuel	\$7,373,926	\$8,999,225	22.0%
Motor Carrier Trip Permits	<u>\$341,684</u>	<u>\$284,747</u>	(16.7%)
Total (Gross)	\$471,261,832	\$462,343,453	(1.9%)

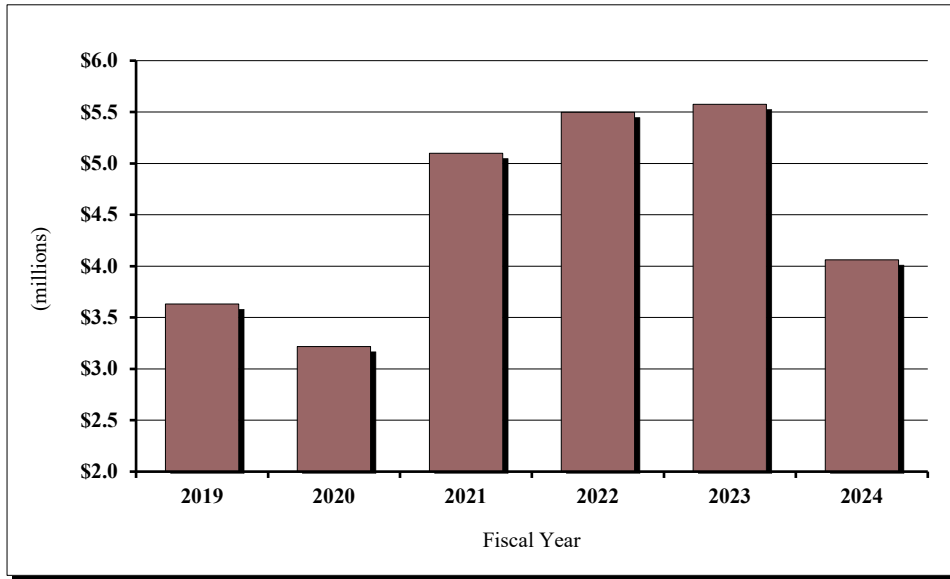
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$304,161,121
Special City/County Highway Fund	\$154,119,910
Alcohol Producers' Incentive Fund	\$0
Refund Fund	<u>\$4,062,422</u>
Total	\$462,343,453



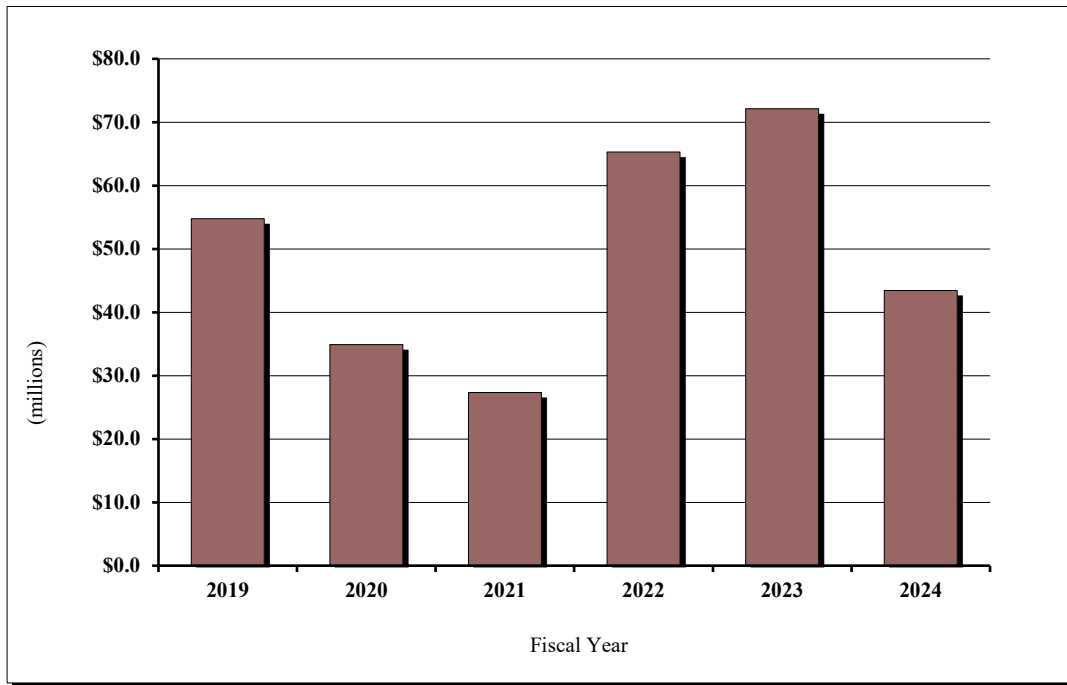
Motor Fuel Refund Amounts

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>
2019	\$3,631,958	2.2%
2020	\$3,215,735	-11.5%
2021	\$5,098,744	58.6%
2022	\$5,497,637	7.8%
2023	\$5,574,379	1.4%
2024	\$4,062,422	-27.1%

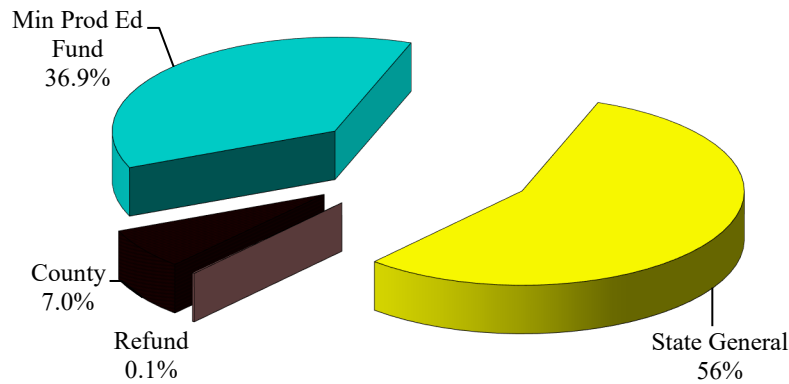
Gross (before Refunds) Mineral Tax Collections by Product



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2019	\$40,827,697	\$13,934,559	\$54,762,256	3.7%
2020	\$31,258,274	\$3,633,354	\$34,891,628	-36.3%
2021	\$21,120,616	\$6,209,854	\$27,330,470	-21.7%
2022	\$42,303,008	\$22,993,073	\$65,296,081	138.9%
2023	\$46,611,148	\$25,510,868	\$72,122,016	10.5%
2024	\$38,564,054	\$4,872,130	\$43,436,184	-39.8%

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 2024

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>	<u>Mineral Production Education Fund</u>
Oil	\$25,923,800	\$13,545	\$2,698,537	
Natural Gas	(\$1,616,938)	\$50,853	\$337,490	
Total	\$24,306,862	\$64,398	\$3,036,027	\$16,028,897

Gross Total All Funds \$43,436,184

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2023


Calendar Year 2023: January 2023 through December 2023

<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	2,147,079	41	SHERIDAN	197,567	81	RILEY	12,479
2	HASKELL	1,645,035	42	COFFEY	186,300	82	HAMILTON	7,617
3	BARTON	1,489,331	43	COMANCHE	177,588	83	LABETTE	6,523
4	FINNEY	1,394,885	44	MIAMI	174,622	84	DICKINSON	6,015
5	ROOKS	1,338,532	45	WICHITA	167,487	85	GEARY	4,629
6	RUSSELL	1,322,857	46	NORTON	152,040	86	JEFFERSON	4,147
7	NESS	1,313,264	47	CLARK	151,462	87	BROWN	3,449
8	STAFFORD	898,591	48	PAWNEE	145,552	88	CLAY	1,400
9	BARBER	851,808	49	CHAUTAUQUA	135,091	89	JACKSON	1,144
10	GRAHAM	814,457	50	GRANT	129,618	90	OSAGE	918
11	BUTLER	704,109	51	MEADE	125,098	91	ATCHISON	0
12	TREGO	641,336	52	RUSH	120,551	92	CHEROKEE	0
13	COWLEY	547,057	53	ANDERSON	119,495	93	CLOUD	0
14	GOVE	547,046	54	EDWARDS	112,342	94	DONIPHAN	0
15	RICE	524,011	55	FRANKLIN	103,697	95	JEWELL	0
16	SCOTT	519,499	56	OSBORNE	98,314	96	LINCOLN	0
17	LANE	510,661	57	JOHNSON	91,399	97	MARSHALL	0
18	LOGAN	451,024	58	STANTON	90,499	98	MITCHELL	0
19	HODGEMAN	418,615	59	MARION	89,722	99	OTTAWA	0
20	KEARNY	396,974	60	SEDGWICK	84,322	100	POTTAWATOMIE	0
21	RENO	396,048	61	WILSON	81,249	101	REPUBLIC	0
22	RAWLINS	392,550	62	GREELEY	79,430	102	SHAWNEE	0
23	PRATT	372,430	63	LYON	77,070	103	SMITH	0
24	WOODSON	353,519	64	BOURBON	74,130	104	WASHINGTON	0
25	SUMNER	338,800	65	HARVEY	72,654	105	WYANDOTTE	0
26	GREENWOOD	301,846	66	LINN	69,415			
27	SEWARD	297,883	67	MONTGOMERY	66,022			
28	FORD	289,432	68	GRAY	64,316			
29	KINGMAN	285,952	69	ELK	52,852			
30	MCPHERSON	285,614	70	SALINE	52,223		TOTAL BARRELS OIL	27,683,232
31	CHEYENNE	262,466	71	WALLACE	45,885			
32	THOMAS	247,050	72	NEMAHA	39,880			
33	HARPER	230,452	73	MORRIS	38,803			
34	ELLSWORTH	217,933	74	WABAUNSEE	34,447		Counties producing	
35	PHILLIPS	215,717	75	LEAVENWORTH	31,359		over 1 million barrels	10,650,983
36	ALLEN	212,482	76	DOUGLAS	25,680		Percent Total	38.5%
37	STEVENS	210,178	77	CHASE	24,658			
38	MORTON	206,680	78	NEOSHO	21,687			
39	KIOWA	199,139	79	CRAWFORD	21,324			
40	DECATUR	198,449	80	SHERMAN	18,270			

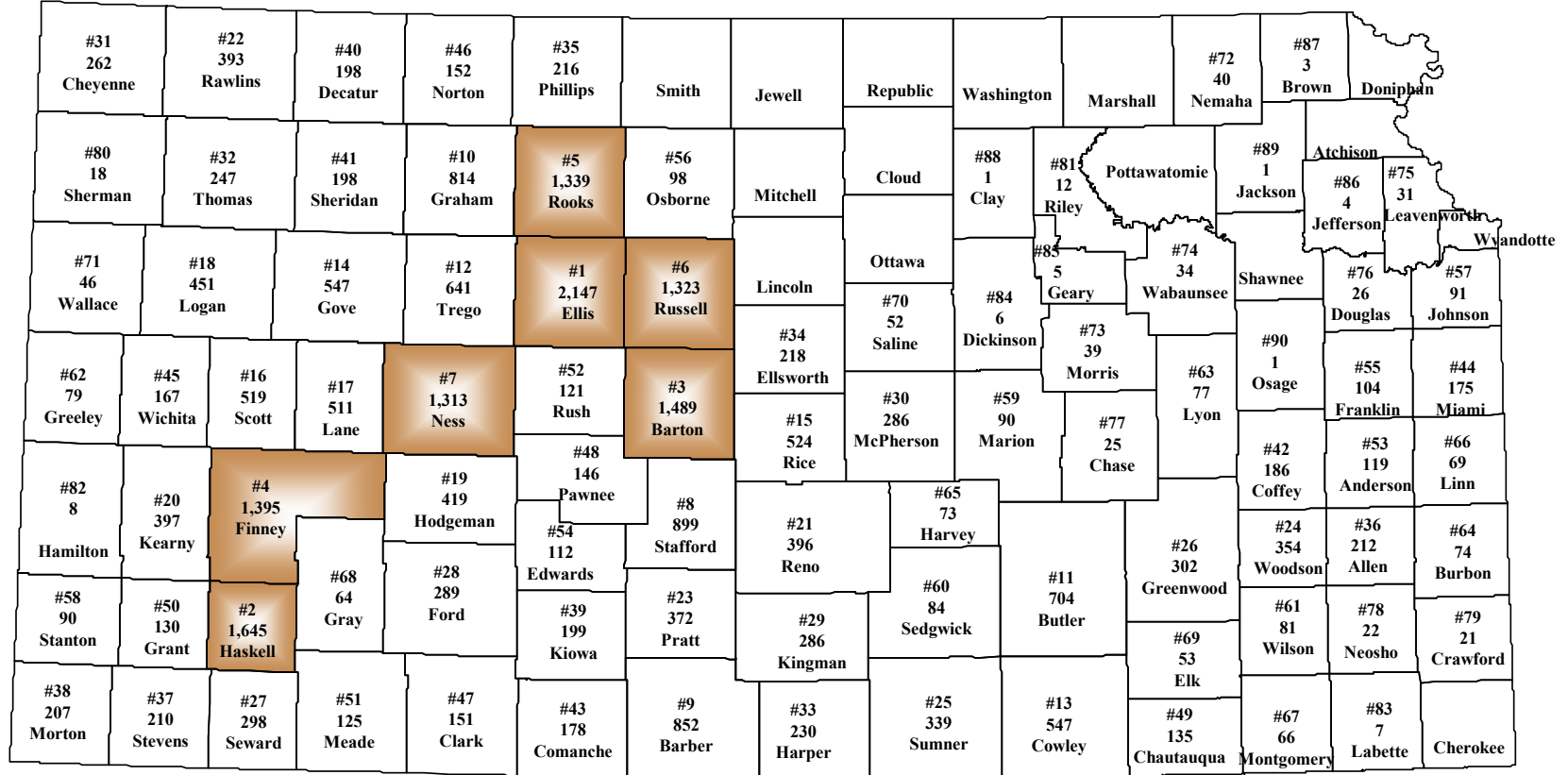
Oil Production, Calendar Year 2023

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2023. 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 2.1 million barrels, was the top producer. There were 7 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 10.7 million barrels was 38.5% of the statewide total production of 27.7 million barrels. Details of this map are contained in page 54 of this report.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)



Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2023


Calendar Year 2023: January, 2023 through December, 2023

<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	20,376,849	41	JOHNSON	47,328	81	MIAMI	0
2	GRANT	17,964,706	42	CHAUTAUQUA	37,600	82	MITCHELL	0
3	KEARNY	15,090,467	43	NESS	30,950	83	MORRIS	0
4	BARBER	9,919,424	44	WICHITA	18,249	84	NEMAHA	0
5	FINNEY	8,219,433	45	MCPHERSON	16,312	85	NORTON	0
6	HASKELL	8,176,472	46	SEDGWICK	9,645	86	OSAGE	0
7	MORTON	8,088,018	47	COWLEY	2,412	87	OSBORNE	0
8	STANTON	7,267,684	48	WOODSON	65	88	OTTAWA	0
9	SEWARD	5,989,889	49	ANDERSON	0	89	PHILLIPS	0
10	HARPER	5,824,242	50	ATCHISON	0	90	POTTAWATOMIE	0
11	NEOSHO	3,526,161	51	BOURBON	0	91	RAWLINS	0
12	WILSON	3,125,981	52	BROWN	0	92	REPUBLIC	0
13	MONTGOMERY	2,897,646	53	BUTLER	0	93	RILEY	0
14	KINGMAN	2,864,426	54	CHASE	0	94	ROOKS	0
15	COMANCHE	2,718,337	55	CHEROKEE	0	95	RUSSELL	0
16	HAMILTON	2,138,057	56	CLAY	0	96	SALINE	0
17	MEADE	1,722,712	57	CLOUD	0	97	SHAWNEE	0
18	LABETTE	1,689,058	58	COFFEY	0	98	SHERIDAN	0
19	KIOWA	1,439,547	59	CRAWFORD	0	99	SMITH	0
20	CHEYENNE	1,013,115	60	DECATUR	0	100	THOMAS	0
21	CLARK	943,935	61	DICKINSON	0	101	TREGO	0
22	SUMNER	803,157	62	DONIPHAN	0	102	WABAUNSEE	0
23	RENO	662,629	63	DOUGLAS	0	103	WALLACE	0
24	FORD	660,677	64	ELK	0	104	WASHINGTON	0
25	PRATT	644,740	65	ELLIS	0	105	WYANDOTTE	0
26	EDWARDS	573,472	66	FRANKLIN	0			
27	SHERMAN	488,330	67	GEARY	0			
28	HODGEMAN	478,602	68	GOVE	0		TOTAL MCF GAS	137,612,311
29	STAFFORD	293,822	69	GRAHAM	0			
30	PAWNEE	284,859	70	GREENWOOD	0			
31	GRAY	256,612	71	JACKSON	0			
32	RUSH	255,180	72	JEFFERSON	0			
33	BARTON	188,789	73	JEWELL	0	Counties producing		
34	GREELEY	165,678	74	LANE	0	over 10 million MCF		53,432,022
35	SCOTT	145,200	75	LEAVENWORTH	0	Percent Total		38.8%
36	ALLEN	139,084	76	LINCOLN	0			
37	RICE	135,268	77	LINN	0			
38	HARVEY	116,248	78	LOGAN	0			
39	ELLSWORTH	95,187	79	LYON	0			
40	MARION	66,057	80	MARSHALL	0			

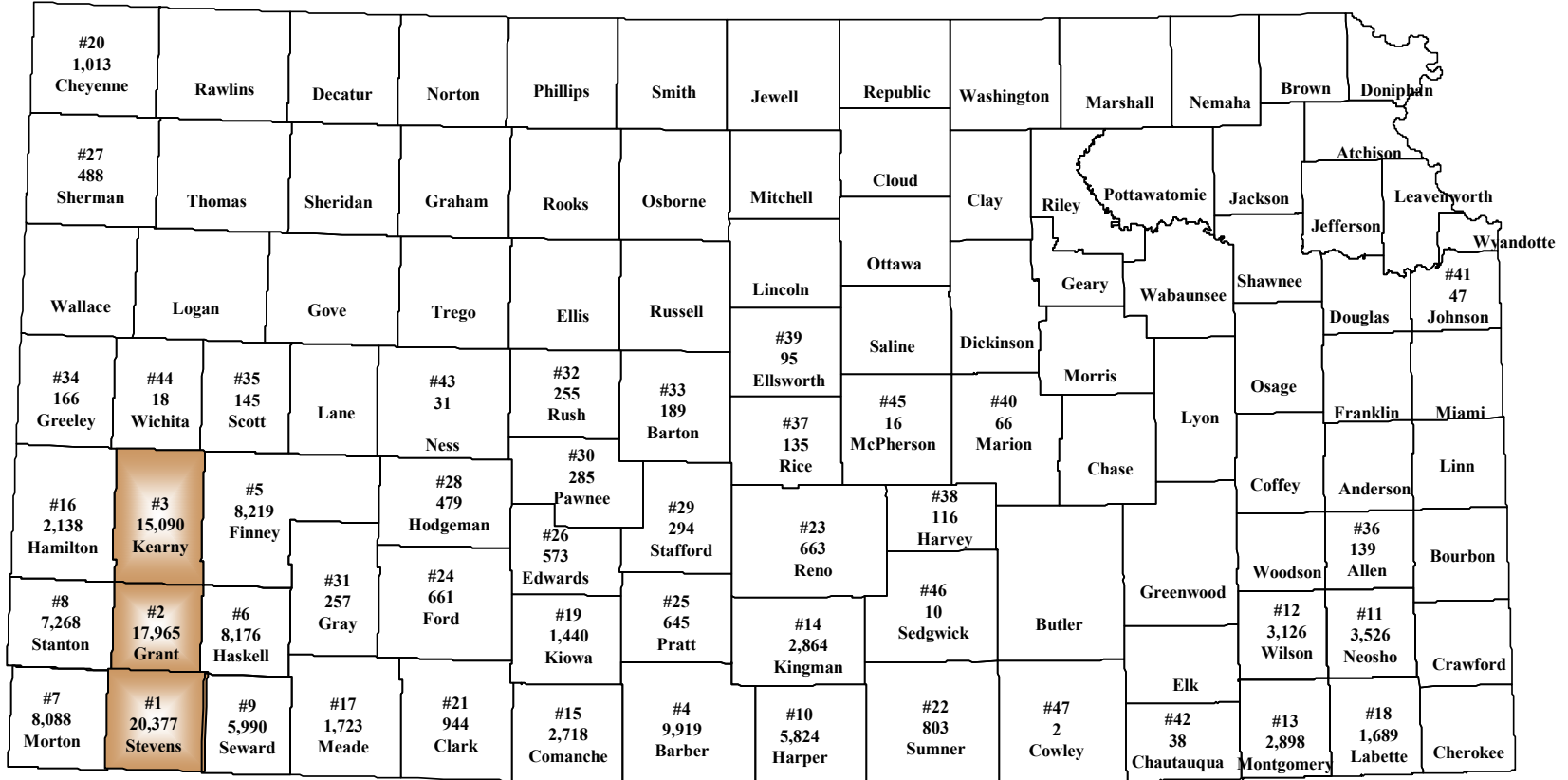
Gas Production, Calendar Year 2023

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2023.

Forty-eight of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 20.4 million MCF. There were 3 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 53.4 million MCF was 38.8 percent of the statewide total production of 137.6 million MCF. Details of this map are in contained in page 56 of this report.

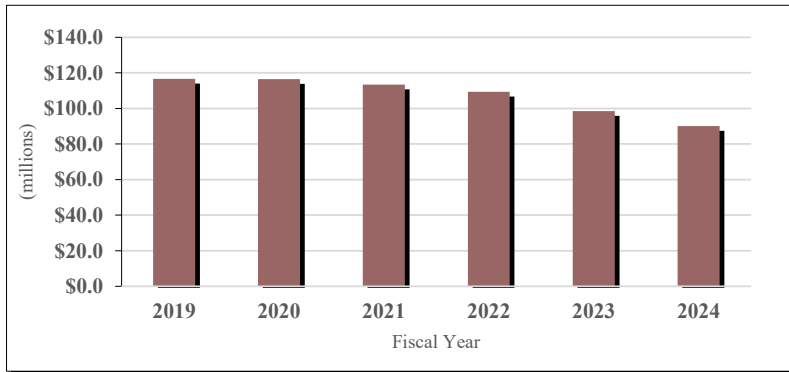
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

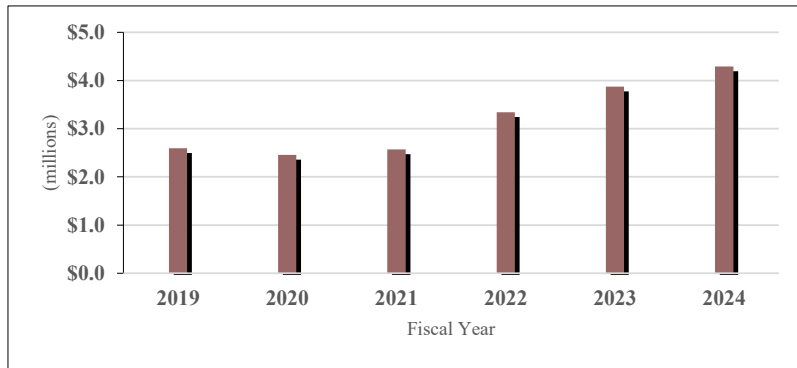
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2019	\$116,693,299	-2.8%
2020	\$116,456,355	-0.2%
2021	\$113,490,746	-2.5%
2022	\$109,406,447	-3.6%
2023	\$98,453,308	-10.0%
2024	\$90,093,628	-8.5%

Electronic Cigarette Tax Collections to State General Fund after Refunds

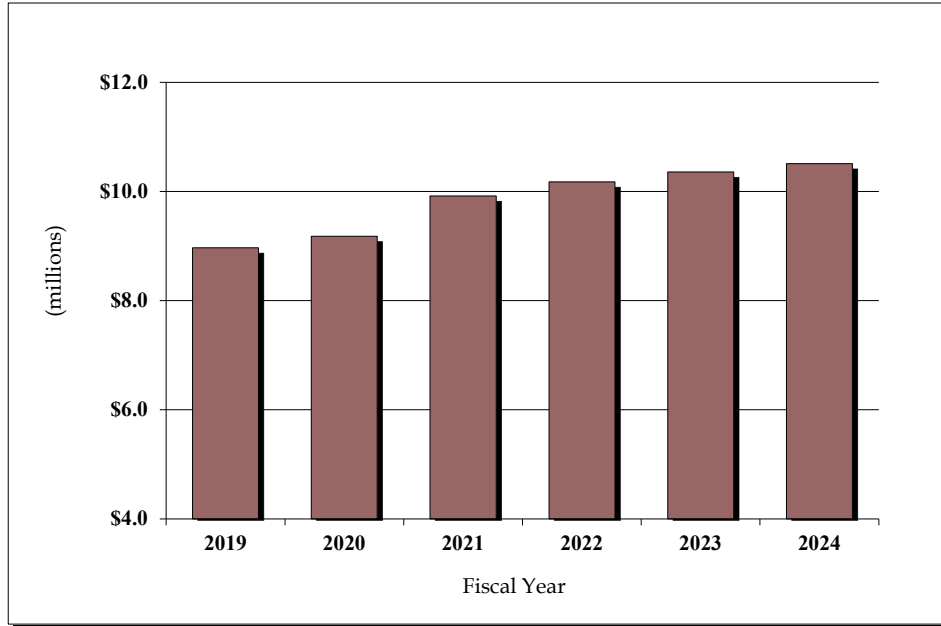
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1,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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2019	\$2,592,795	73.1%
2020	\$2,454,507	-5.3%
2021	\$2,567,472	4.6%
2022	\$3,342,063	30.2%
2023	\$3,873,381	15.9%
2024	\$4,294,165	10.9%

Tobacco Products Tax to State General Fund after Refunds

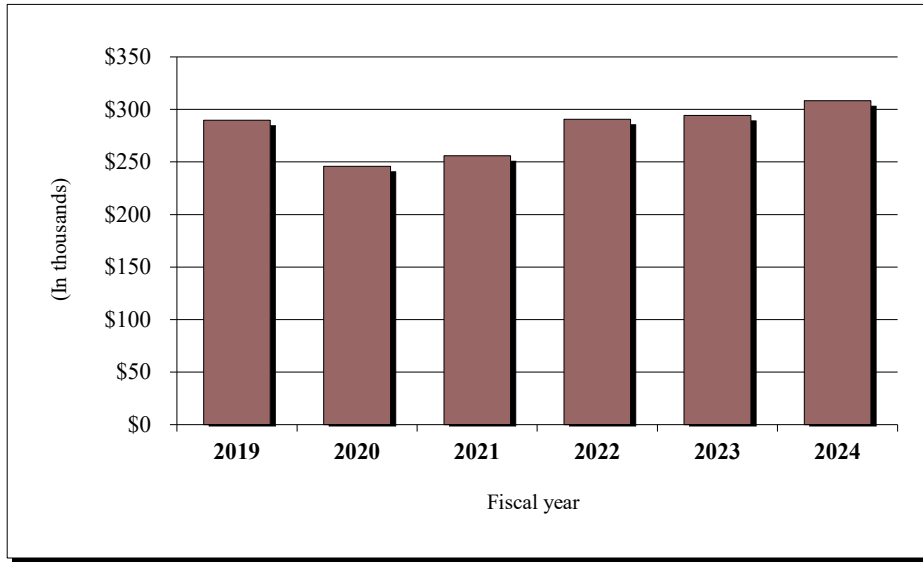
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2019	\$8,968,280	3.4%
2020	\$9,179,758	2.4%
2021	\$9,918,689	8.0%
2022	\$10,178,878	2.6%
2023	\$10,358,423	1.8%
2024	\$10,508,803	1.5%

Bingo Enforcement Tax Gross Collections

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

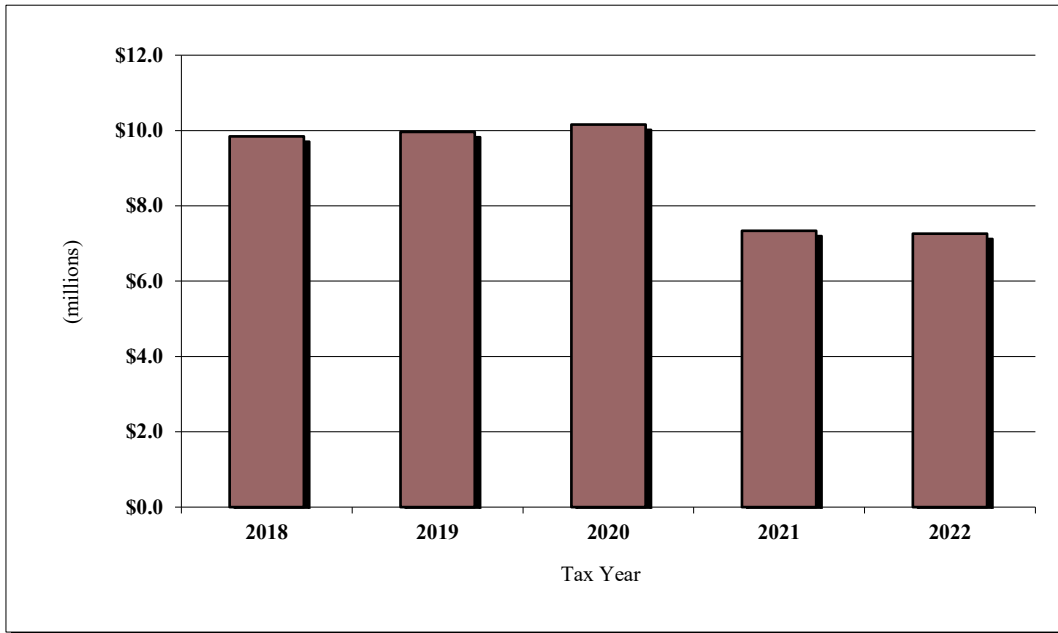


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2019	\$289,685	-4.6%
2020	\$245,852	-15.1%
2021	\$256,056	4.2%
2022	\$290,798	13.6%
2023	\$294,160	1.2%
2024	\$308,207	4.8%

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.



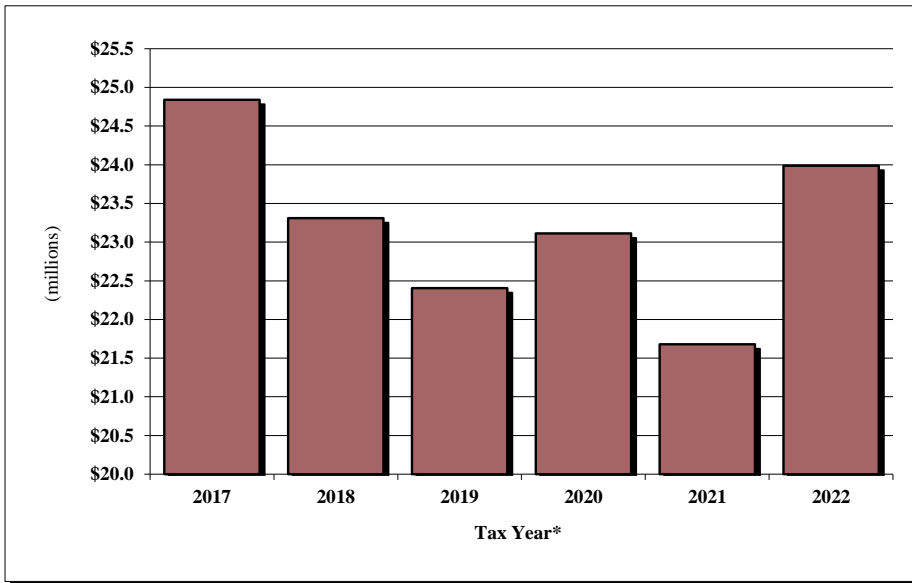
<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2018	70,090	\$9,847,101	35.8%
2019	69,307	\$9,966,464	1.2%
2020	70,303	\$10,157,103	1.9%
2021	53,188	\$7,336,457	-27.8%
2022	52,561	\$7,261,645	-1.0%

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 2022, the maximum refund was \$700 and the maximum household income was \$37,750. In Tax Year 2023, the maximum refund was \$700 and the maximum household income was \$40,500. During the last reported tax year, the Kansas Department of Revenue issued \$12,826,987 in Homestead refunds to 52,264 homeowners.

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 2022, the maximum household income was \$22,000. In Tax Year 2023, the maximum household income was \$23,700. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported tax year, the Kansas Department of Revenue issued \$8,539,033 in SAFE SENIOR refunds to 6,339 homeowners. This is reported as a portion of the total homestead refunds issued.

In 2022, the legislature created a new Homestead SVR program for seniors and disabled veterans, for refund claims to be paid to claimants for the amount by which the claimant's residential property tax exceeds the amount of the claimant's property tax in the claimant's base year. The maximum household income was \$50,000. During the last reported tax year, the Kansas Department of Revenue issued \$2,620,471 in Homestead SVR refunds to 11,641 homeowners.



*The chart has been updated to reflect Tax Year. Previous charts reported Fiscal Year data.

<u>Tax Year*</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2017	74,597	\$24,839,296	1.5%
2018	70,642	\$23,309,337	-6.2%
2019	68,946	\$22,404,223	-3.9%
2020	70,470	\$23,114,374	3.2%
2021	65,527	\$21,678,310	-6.2%
2022	70,244	\$23,986,491	10.6%

Homestead Refunds by County - Tax Year 2022 Returns Processed in Calendar Year 2023

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	\$128,276	\$253	\$15,254	\$19,600	\$1,175	43%	507	12,412	4%
Anderson	\$64,795	\$261	\$16,161	\$19,905	\$1,396	42%	248	7,838	3%
Atchison	\$90,930	\$248	\$15,188	\$20,017	\$1,218	43%	367	16,016	2%
Barber	\$37,831	\$265	\$17,067	\$19,275	\$1,135	43%	143	4,071	4%
Barton	\$180,560	\$216	\$16,941	\$21,551	\$1,500	36%	834	24,899	3%
Bourbon	\$131,423	\$242	\$14,995	\$19,917	\$1,215	42%	543	14,408	4%
Brown	\$65,058	\$259	\$16,142	\$19,236	\$1,034	45%	251	9,250	3%
Butler	\$315,523	\$239	\$15,699	\$21,414	\$2,110	36%	1,322	68,632	2%
Chase	\$15,760	\$216	\$17,361	\$21,983	\$1,347	36%	73	2,579	3%
Chautauqua	\$37,023	\$247	\$12,503	\$16,624	\$774	52%	150	3,347	4%
Cherokee	\$172,661	\$255	\$14,833	\$18,469	\$994	48%	676	19,054	4%
Cheyenne	\$25,336	\$285	\$14,786	\$19,241	\$1,323	44%	89	2,636	3%
Clark	\$17,271	\$279	\$14,531	\$18,554	\$3,330	46%	62	1,847	3%
Clay	\$63,614	\$242	\$16,772	\$20,894	\$1,378	38%	263	8,007	3%
Cloud	\$68,155	\$249	\$15,411	\$20,133	\$1,290	42%	274	8,854	3%
Coffey	\$52,887	\$216	\$16,241	\$21,101	\$1,076	38%	245	8,251	3%
Comanche	\$12,160	\$225	\$15,036	\$21,667	\$1,098	36%	54	1,655	3%
Cowley	\$232,010	\$249	\$16,429	\$20,332	\$1,321	41%	930	34,157	3%
Crawford	\$235,491	\$241	\$13,953	\$19,378	\$1,055	44%	976	38,764	3%
Decatur	\$31,688	\$223	\$16,165	\$21,023	\$1,067	38%	142	2,712	5%
Dickinson	\$140,802	\$245	\$15,515	\$20,738	\$1,560	38%	574	18,445	3%
Doniphan	\$42,503	\$224	\$16,515	\$20,657	\$1,044	39%	190	7,493	3%
Douglas	\$246,488	\$249	\$13,245	\$20,992	\$2,726	38%	990	120,553	1%
Edwards	\$20,349	\$245	\$16,179	\$19,216	\$969	44%	83	2,733	3%
Elk	\$31,983	\$250	\$15,386	\$18,026	\$969	49%	128	2,467	5%
Ellis	\$108,288	\$239	\$14,540	\$21,728	\$1,897	37%	454	28,810	2%
Ellsworth	\$48,709	\$263	\$13,602	\$19,772	\$1,540	43%	185	6,357	3%
Finney	\$107,959	\$245	\$14,630	\$20,858	\$2,480	38%	440	37,466	1%
Ford	\$103,355	\$237	\$16,408	\$21,797	\$1,804	36%	436	33,980	1%
Franklin	\$160,234	\$256	\$15,693	\$20,458	\$2,067	40%	627	26,125	2%
Geary	\$91,324	\$247	\$13,102	\$21,334	\$2,034	37%	369	35,047	1%
Gove	\$9,989	\$161	\$17,237	\$24,022	\$1,078	27%	62	2,735	2%
Graham	\$26,039	\$250	\$13,687	\$20,065	\$2,293	42%	104	2,376	4%
Grant	\$23,917	\$215	\$17,653	\$21,937	\$1,401	36%	111	7,147	2%
Gray	\$22,306	\$282	\$16,971	\$19,590	\$1,720	42%	79	5,743	1%
Greeley	\$5,481	\$238	\$17,717	\$22,107	\$1,305	36%	23	1,181	2%
Greenwood	\$54,850	\$224	\$16,383	\$19,896	\$1,008	42%	245	5,870	4%
Hamilton	\$6,394	\$194	\$17,351	\$22,961	\$1,944	32%	33	2,437	1%
Harper	\$48,413	\$247	\$16,071	\$20,290	\$1,130	41%	196	5,435	4%
Harvey	\$162,871	\$228	\$18,614	\$21,930	\$1,797	35%	714	33,504	2%
Haskell	\$14,499	\$269	\$12,666	\$21,056	\$1,797	40%	54	3,630	1%
Hodgeman	\$7,514	\$198	\$22,061	\$22,611	\$1,471	33%	38	1,655	2%
Jackson	\$90,434	\$228	\$16,090	\$21,904	\$1,709	35%	397	13,368	3%
Jefferson	\$106,967	\$253	\$14,796	\$21,011	\$2,139	38%	423	18,327	2%
Jewell	\$30,290	\$246	\$12,351	\$19,343	\$825	43%	123	2,847	4%
Johnson	\$1,152,675	\$249	\$14,742	\$21,433	\$3,244	36%	4,625	622,237	1%
Kearny	\$15,911	\$241	\$14,076	\$21,583	\$1,579	37%	66	3,823	2%
Kingman	\$65,051	\$285	\$17,033	\$19,209	\$1,385	46%	228	7,066	3%
Kiowa	\$10,227	\$186	\$17,343	\$23,231	\$1,740	29%	55	2,374	2%
Labette	\$185,332	\$253	\$14,878	\$19,331	\$1,098	45%	733	19,728	4%
Lane	\$9,387	\$241	\$14,315	\$21,748	\$1,215	37%	39	1,529	3%
Leavenworth	\$219,888	\$239	\$14,631	\$21,641	\$2,334	36%	919	83,518	1%
Lincoln	\$29,474	\$238	\$13,542	\$19,415	\$941	43%	124	2,920	4%
Linn	\$98,601	\$226	\$15,228	\$20,563	\$1,335	39%	437	9,860	4%
Logan	\$20,730	\$253	\$16,130	\$21,124	\$1,631	39%	82	2,665	3%
Lyon	\$153,168	\$248	\$15,061	\$20,372	\$1,680	40%	618	32,172	2%
Marion	\$98,690	\$234	\$16,918	\$21,016	\$1,419	38%	422	11,690	4%
Marshall	\$67,566	\$209	\$15,655	\$21,199	\$1,265	37%	324	9,933	3%
McPherson	\$147,998	\$230	\$18,232	\$21,791	\$2,114	37%	644	30,091	2%
Meade	\$21,925	\$231	\$15,676	\$21,463	\$1,423	36%	95	3,911	2%
Miami	\$125,106	\$249	\$15,641	\$21,413	\$2,482	37%	502	35,320	1%
Mitchell	\$41,702	\$219	\$15,896	\$21,738	\$1,594	35%	190	5,719	3%

Homestead Refunds by County - Tax Year 2022 Returns Processed in Calendar Year 2023

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	\$296,643	\$267	\$14,837	\$19,041	\$1,189	45%	1,110	30,568	4%
Morris	\$38,653	\$212	\$17,545	\$22,183	\$1,530	34%	182	5,334	3%
Morton	\$9,599	\$200	\$18,553	\$22,433	\$1,474	32%	48	2,580	2%
Nemaha	\$53,212	\$238	\$15,895	\$19,843	\$1,151	41%	224	10,114	2%
Neosho	\$158,063	\$241	\$13,528	\$20,635	\$1,166	40%	657	15,420	4%
Ness	\$18,996	\$200	\$15,643	\$22,309	\$1,179	35%	95	2,618	4%
Norton	\$30,399	\$243	\$15,733	\$20,632	\$1,184	40%	125	5,330	2%
Osage	\$109,653	\$252	\$14,658	\$20,360	\$1,682	40%	435	15,824	3%
Osborne	\$36,067	\$231	\$13,111	\$19,379	\$992	44%	156	3,427	5%
Ottawa	\$37,751	\$227	\$16,923	\$21,138	\$1,587	37%	166	5,818	3%
Pawnee	\$41,490	\$240	\$16,641	\$21,383	\$1,307	37%	173	6,126	3%
Phillips	\$53,187	\$221	\$17,051	\$21,064	\$1,209	38%	241	4,761	5%
Pottawatomie	\$90,513	\$220	\$14,994	\$21,286	\$1,511	37%	411	26,382	2%
Pratt	\$67,826	\$257	\$15,758	\$19,623	\$1,438	43%	264	9,082	3%
Rawlins	\$16,548	\$263	\$17,245	\$19,061	\$1,119	44%	63	2,463	3%
Reno	\$457,188	\$254	\$16,223	\$20,477	\$1,635	40%	1,802	61,497	3%
Republic	\$51,684	\$262	\$14,931	\$18,792	\$1,327	48%	197	4,627	4%
Rice	\$65,716	\$263	\$14,008	\$19,095	\$1,555	45%	250	9,260	3%
Riley	\$107,572	\$206	\$13,974	\$22,461	\$2,411	33%	523	71,402	1%
Rooks	\$35,053	\$243	\$13,818	\$20,057	\$1,217	41%	144	4,778	3%
Rush	\$28,516	\$198	\$16,467	\$22,171	\$1,033	35%	144	2,830	5%
Russell	\$58,841	\$266	\$14,041	\$18,993	\$1,275	45%	221	6,723	3%
Saline	\$343,299	\$257	\$15,945	\$20,636	\$1,805	39%	1,337	53,098	3%
Scott	\$17,067	\$222	\$15,085	\$22,547	\$1,705	34%	77	4,922	2%
Sedgwick	\$2,318,537	\$243	\$14,622	\$20,968	\$1,584	38%	9,537	528,469	2%
Seward	\$70,643	\$262	\$15,349	\$20,356	\$1,862	40%	270	21,067	1%
Shawnee	\$828,443	\$252	\$13,353	\$20,682	\$1,744	39%	3,290	177,746	2%
Sheridan	\$9,957	\$262	\$16,156	\$19,328	\$1,367	43%	38	2,423	2%
Sherman	\$40,867	\$288	\$13,533	\$18,767	\$1,328	46%	142	5,844	2%
Smith	\$28,711	\$223	\$14,255	\$19,468	\$1,112	42%	129	3,590	4%
Stafford	\$27,880	\$216	\$15,520	\$21,434	\$1,049	37%	129	3,909	3%
Stanton	\$6,070	\$233	\$14,452	\$22,120	\$1,482	36%	26	1,901	1%
Stevens	\$17,934	\$202	\$12,366	\$22,047	\$1,687	35%	89	5,077	2%
Sumner	\$125,180	\$225	\$16,365	\$21,084	\$1,384	37%	557	22,334	2%
Thomas	\$43,517	\$265	\$16,122	\$20,466	\$1,763	41%	164	7,865	2%
Trego	\$20,740	\$203	\$17,666	\$21,817	\$2,815	34%	102	2,731	4%
Wabaunsee	\$41,860	\$219	\$16,584	\$22,110	\$1,663	34%	191	7,057	3%
Wallace	\$7,931	\$248	\$12,543	\$19,761	\$1,129	42%	32	1,509	2%
Washington	\$52,929	\$228	\$16,716	\$21,008	\$1,174	38%	232	5,504	4%
Wichita	\$9,546	\$308	\$17,712	\$17,065	\$1,439	52%	31	2,082	1%
Wilson	\$74,136	\$221	\$15,082	\$20,245	\$993	41%	336	8,382	4%
Woodson	\$38,266	\$273	\$15,883	\$18,205	\$1,071	53%	140	3,115	4%
Wyandotte	\$669,447	\$281	\$12,170	\$19,907	\$2,222	42%	2,385	165,281	1%
No valid county indicator	\$17,016	\$247	\$11,278	\$19,541	\$1,685	N/A	69	N/A	N/A
Statewide	\$12,826,987	\$245	\$15,115	\$20,981	\$1,652	39%	59,483	2,940,546	2.0%

Audit Services
Assessments by Tax Type

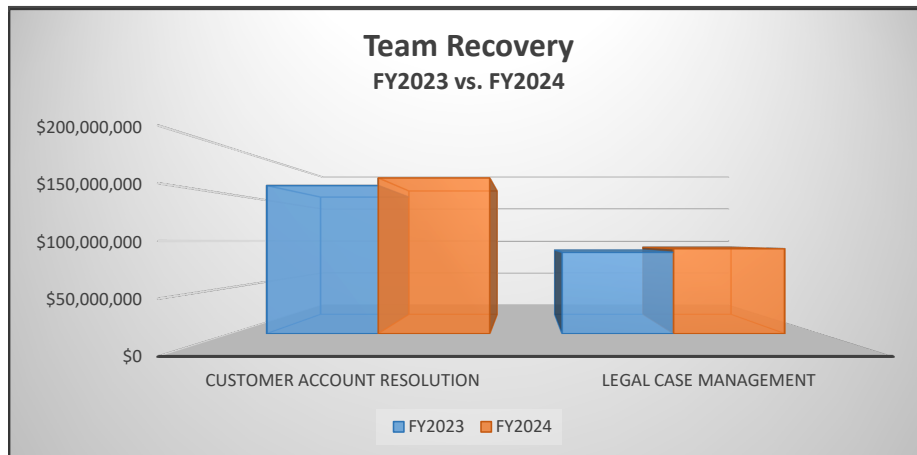
Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

Tax Type		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	41	\$6,788,649	*	*	*	*
	Refunds	5	(\$1,002,193)	*	*	*	*
	Total - Net	46	\$5,786,456	43	\$19,617,011	30	\$12,702,619
Individual Income	Assessments	46	\$809,854	24	\$474,695	16	\$825,716
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	46	\$809,854	24	\$474,695	16	\$825,716
Retailers' Sales	Assessments	812	\$15,593,546	634	\$9,039,329	637	\$10,019,001
	Refunds	492	(\$8,949,616)	492	(\$6,663,758)	571	(\$9,973,730)
	Total - Net	1304	\$6,643,929	1126	\$2,375,570	1208	\$45,271
Retailers' Use	Assessments	193	\$29,857,545	160	\$5,559,123	153	\$4,600,044
	Refunds	126	(\$5,285,340)	81	(\$2,920,582)	88	(\$3,792,528)
	Total - Net	319	\$24,572,205	241	\$2,638,542	241	\$807,516
Consumers' Use	Assessments	119	\$4,557,332	69	\$1,974,007	135	\$746,265
	Refunds	164	(\$5,248,002)	102	(\$2,623,541)	137	(\$2,448,119)
	Total - Net	283	(\$690,670)	171	(\$649,534)	272	(\$1,701,854)
Retail Liquor Excise	Assessments	32	\$61,575	46	\$840,316	22	\$239,481
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	32	\$861,575	46	\$840,316	22	\$239,481
Liquor Enforcement	Assessments	12	\$237,292	*	*	16	\$466,090
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	12	\$237,292	*	*	16	\$466,090
Interstate & IFTA Motor Fuel	Assessments	179	\$128,668	159	\$208,553	276	\$128,770
	Refunds	6	(\$4,172)	12	(\$1,767)	26	(\$968)
	Total - Net	185	\$124,496	171	\$206,786	302	\$127,802
Withholding	Assessments	0	\$0	0	\$0	*	*
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	0	\$0	0	\$0	*	*
Other Taxes	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	6	\$45,856	31	\$231,813	40	\$12,813,151
TOTALS	Assessments	1440	\$58,880,317	1164	\$37,962,073	1294	\$29,826,633
	Refunds	793	(\$20,489,324)	689	(\$12,226,875)	823	(\$16,227,231)
	Total - Net	2233	\$38,390,993	1853	\$25,735,198	2117	\$13,599,402

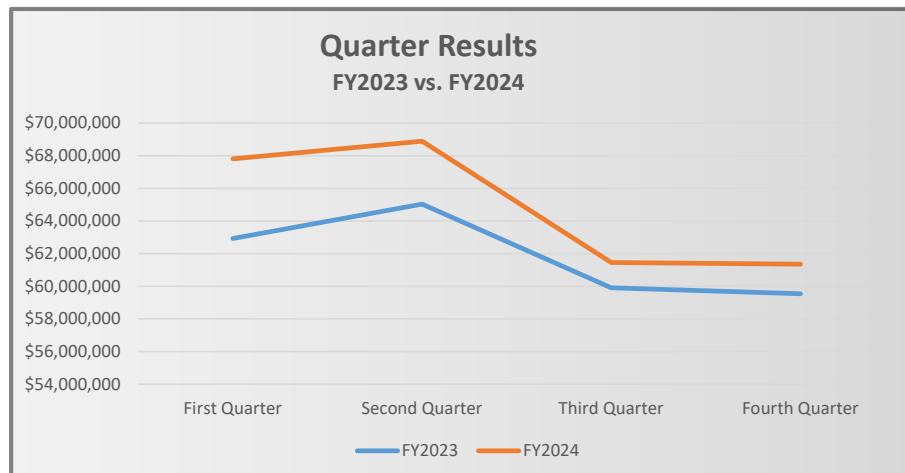
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Revenue Recovery Bureau - Taxation

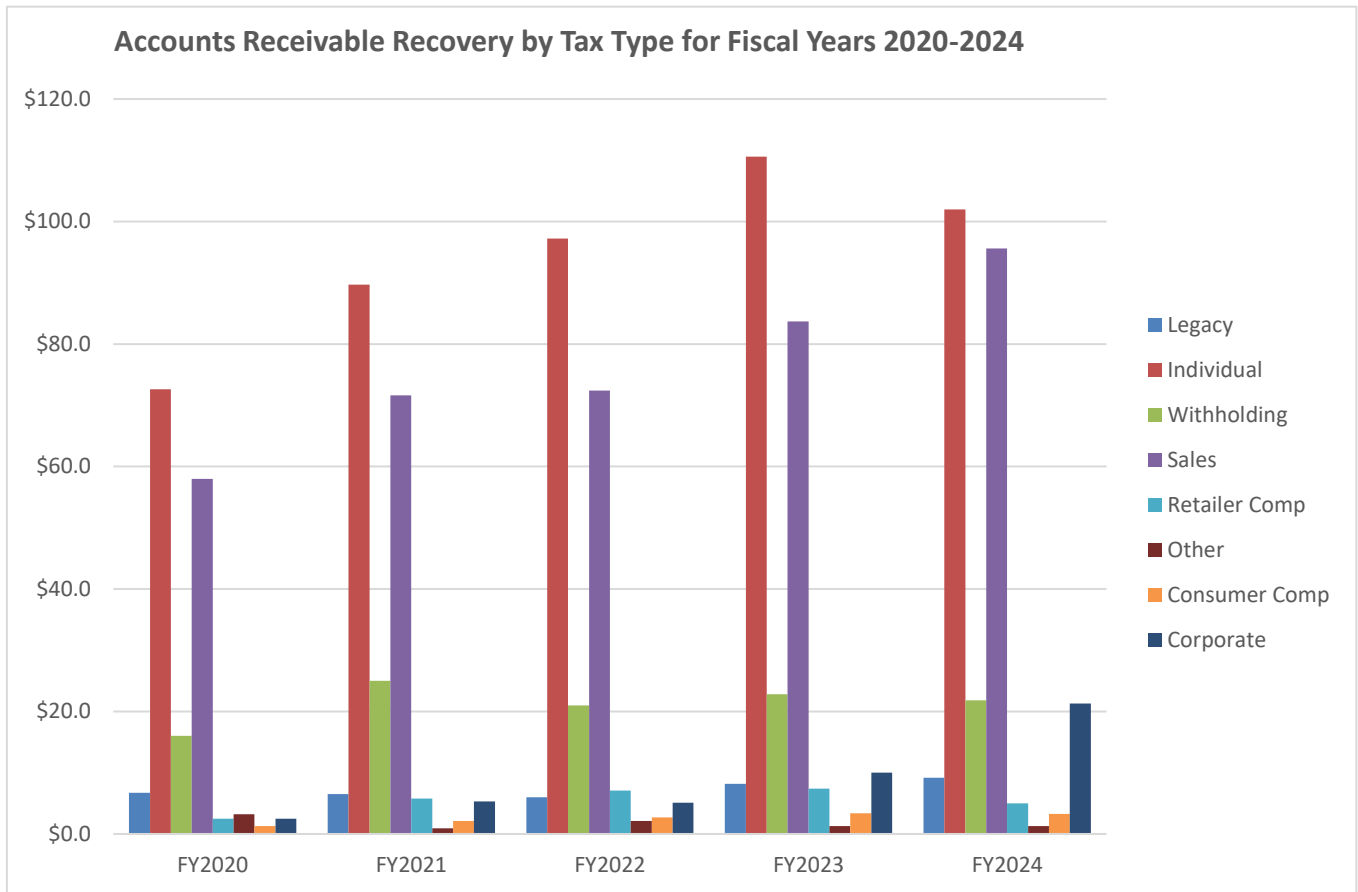
Revenue Recovery Bureau - Taxation				
			Report Ending Date	June 30, 2024
Accounts Receivable Recovery				
FY2023 vs FY2024 Results				
	FY2023	FY2024	+/- \$	+/- %
Cummulative Totals	\$247,407,671	\$259,522,710	\$12,115,039	4.90
<i>Individual Teams</i>				
	FY2023	FY2024		
Customer Account Resolution	\$159,652,800	\$167,967,208	\$8,314,408	5.21
Legal Case Management	\$87,754,871	\$91,555,502	\$3,800,631	4.33



QUARTER BREAKDOWNS				
FY2023 vs FY2024 Results				
	FY2023	FY2024	+/- \$	+/- %
First Quarter	\$62,924,237	\$67,815,319	\$4,891,082	7.77
Second Quarter	\$65,035,502	\$68,892,296	\$3,856,794	5.93
Third Quarter	\$59,906,282	\$61,461,046	\$1,554,764	2.60
Fourth Quarter	\$59,541,650	\$61,354,049	\$1,812,399	3.04
Totals	\$247,407,671	\$259,522,710	\$12,115,039	4.90



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

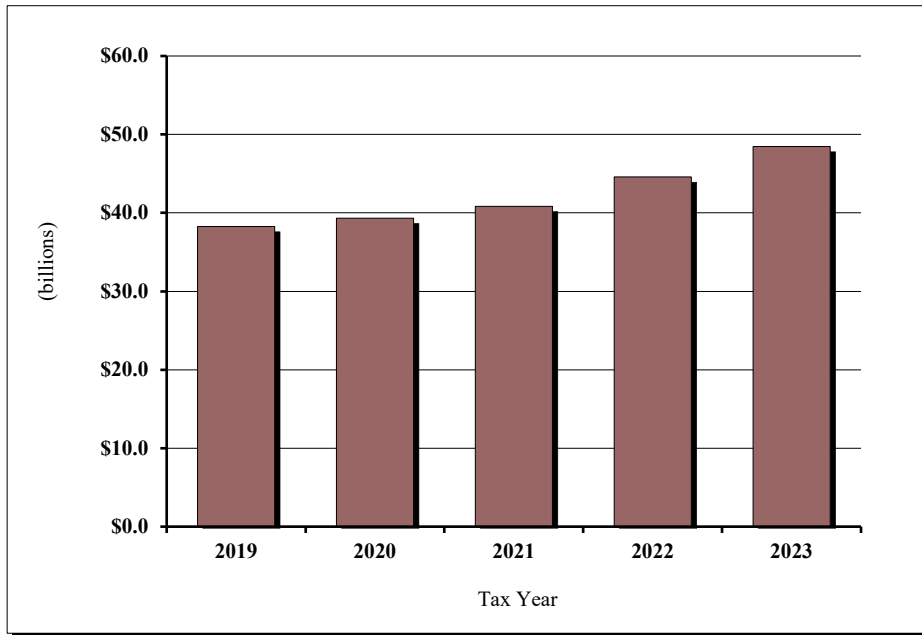


Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

Figures are in Millions

	FY2020	FY2021	FY2022	FY2023	FY2024
Legacy	\$6.7	\$6.5	\$6.0	\$8.2	\$9.2
Individual	\$72.6	\$89.7	\$97.2	\$110.6	\$102.0
Withholding	\$16.0	\$25.0	\$21.0	\$22.8	\$21.8
Sales	\$58.0	\$71.6	\$72.4	\$83.7	\$95.6
Retailer Comp	\$2.5	\$5.8	\$7.1	\$7.4	\$5.0
Consumer Comp	\$1.3	\$2.1	\$2.7	\$3.4	\$3.3
Corporate	\$2.5	\$5.3	\$5.1	\$10.0	\$21.3
Other	\$3.2	\$0.9	\$2.1	\$1.3	\$1.3
Totals	\$162.8	\$206.9	\$213.6	\$247.4	\$259.5

Statewide Assessed Property Values



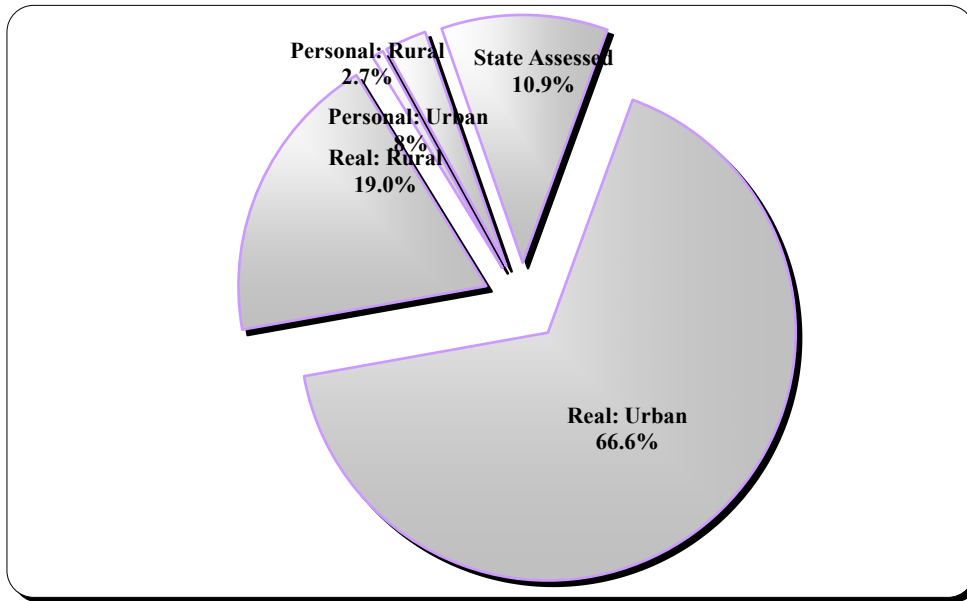
Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2019	\$38,255,126,037	4.6%
2020	\$39,333,941,544	2.8%
2021	\$40,811,865,222	3.8%
2022	\$44,565,665,040	9.2%
2023	\$48,449,753,873	8.7%

Assessed Valuation by Property Type, Tax Years 2022 and 2023

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 2023



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2022</u>	<u>Assessed Valuation Tax Year 2023</u>	<u>Percent Change</u>	<u>2023 Percent Total</u>
Locally Assessed:				
Real: Urban	\$29,024,838,392	\$32,282,514,023	11.2%	66.6%
Real: Rural	\$8,695,331,029	\$9,223,224,776	6.1%	19.0%
Personal: Urban	\$352,002,482	\$363,918,589	3.4%	0.8%
Personal: Rural	\$1,187,338,636	\$1,317,055,452	10.9%	2.7%
State Assessed	<u>\$5,306,154,501</u>	<u>\$5,263,041,033</u>	-0.8%	10.9%
Total	\$44,565,665,040	\$48,449,753,873	8.7%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2022 Assessed <u>Valuation</u>	2022 Percent <u>Total</u>	2023 Assessed <u>Valuation</u>	2023 Percent <u>Total</u>
State-Assessed	\$5,306,154,501	11.9%	\$5,263,041,033	10.9%
County-Assessed Real	\$37,720,169,421	84.6%	\$41,505,738,799	85.7%
County-Assessed Personal	<u>\$1,539,341,118</u>	<u>3.5%</u>	<u>\$1,680,974,041</u>	<u>3.5%</u>
Total	\$44,565,665,040	100.0%	\$48,449,753,873	100.0%

Tax Year State-Assessed Property

<u>Property Category</u>	2022 Assessed <u>Valuation</u>	2022 Percent <u>Total</u>	2023 Assessed <u>Valuation</u>	2023 Percent <u>Total</u>
Telephone	\$118,174,847	2.2%	\$102,962,365	2.0%
Water Plants	\$3,752,100	0.1%	\$3,768,105	0.1%
Electric Power Companies	\$2,798,874,938	52.7%	\$2,762,289,638	52.5%
Pipeline Companies	\$1,766,383,744	33.3%	\$1,726,808,470	32.8%
Stored Gas Companies	\$66,028,599	1.2%	\$80,778,469	1.5%
Railroad Companies	<u>\$552,940,273</u>	<u>10.4%</u>	<u>\$586,433,986</u>	<u>11.1%</u>
Total	\$5,306,154,501	100.0%	\$5,263,041,033	100.0%

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

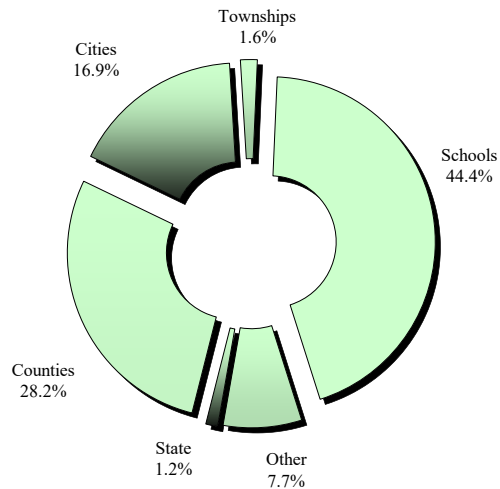
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
2018	\$4,867.8	\$54.8	\$4,922.6	4.3%
2019	\$5,067.2	\$57.3	\$5,124.5	4.1%
2020	\$5,196.5	\$59.0	\$5,255.5	2.6%
2021	\$5,370.6	\$61.2	\$5,431.8	3.4%
2022	\$5,714.4	\$66.8	\$5,781.2	6.4%
2023	\$6,150.9	\$72.7	\$6,223.6	7.7%

Tax Year 2023 Total General Property Taxes, by Taxing District

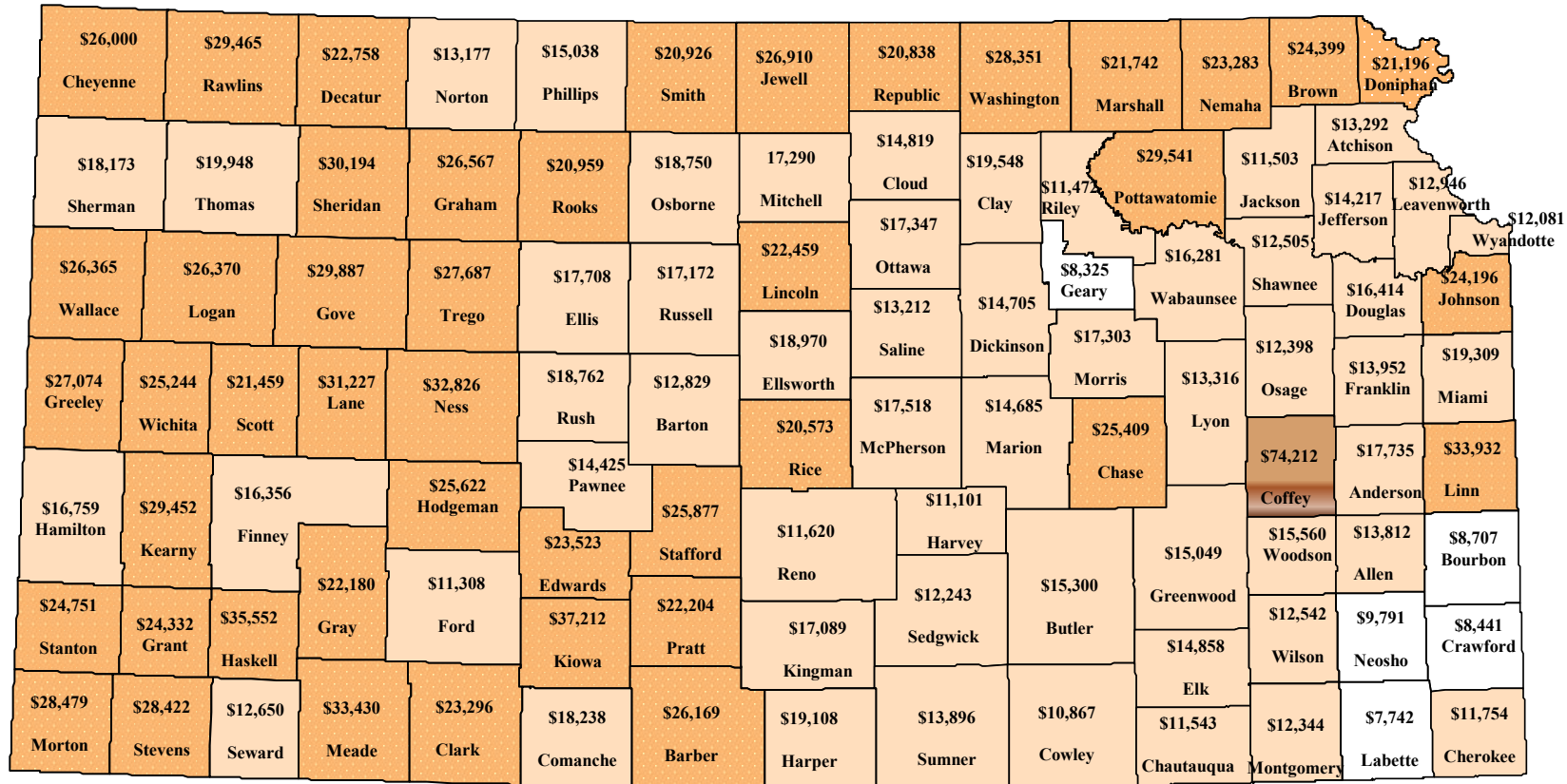
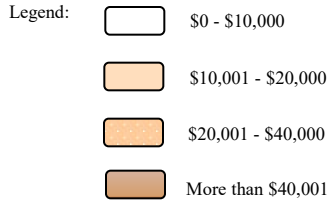
Taxing District	Amount	Percent Total
State	\$72,672,892	1.2%
Counties	\$1,755,188,040	28.2%
Cities	\$1,051,432,737	16.9%
Townships	\$102,224,860	1.6%
Schools	\$2,764,346,614	44.4%
Other	\$477,700,722	7.7%
*Total	\$6,223,565,865	100.0%
Total Local	\$6,150,892,973	98.8%
Total State	\$72,672,892	1.2%
*Total	\$6,223,565,865	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, 2023



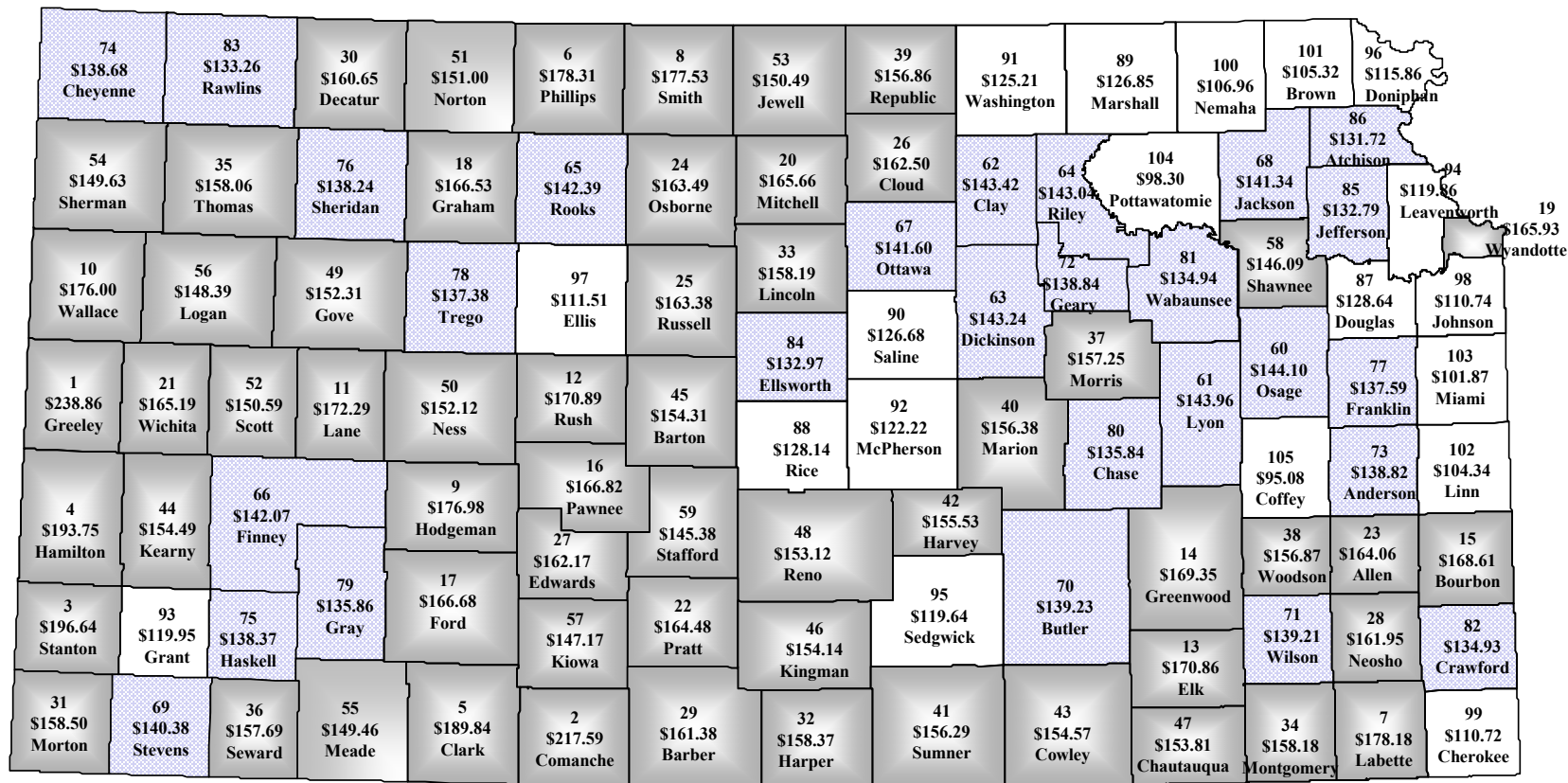
Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2021 through 2023

<u>County</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>County</u>	<u>2020</u>	<u>2021</u>	<u>2023</u>
Allen	158.81	163.07	164.06	Logan	142.62	137.95	148.39
Anderson	155.66	141.46	138.82	Lyon	136.58	137.49	143.96
Atchison	140.59	131.73	131.72	Marion	156.34	153.75	156.38
Barber	168.68	162.12	161.38	Marshall	130.98	127.21	126.85
Barton	171.21	162.63	154.31	McPherson	121.68	121.05	122.22
Bourbon	176.22	168.18	168.61	Meade	154.90	147.90	149.46
Brown	102.35	102.74	105.32	Miami	122.67	114.46	101.87
Butler	147.49	143.60	139.23	Mitchell	173.84	170.94	165.66
Chase	141.55	136.27	135.84	Montgomery	169.56	162.66	158.18
Chautauqua	163.80	158.28	153.81	Morris	158.82	160.87	157.25
Cherokee	121.70	111.12	110.72	Morton	173.31	158.37	158.50
Cheyenne	151.15	152.40	138.68	Nemaha	103.21	100.77	106.96
Clark	201.21	188.16	189.84	Neosho	182.01	177.48	161.95
Clay	141.62	142.11	143.42	Ness	162.61	153.79	152.12
Cloud	167.09	160.47	162.50	Norton	147.92	148.36	151.00
Coffey	91.03	92.41	95.08	Osage	152.51	143.88	144.10
Comanche	205.44	206.43	217.59	Osborne	166.03	163.38	163.49
Cowley	166.75	159.78	154.57	Ottawa	157.35	155.68	141.60
Crawford	139.47	136.83	134.93	Pawnee	175.29	173.47	166.82
Decatur	149.44	149.90	160.65	Phillips	170.34	175.60	178.31
Dickinson	145.69	143.36	143.24	Pottawatomie	96.89	98.24	98.30
Doniphan	112.72	112.59	115.86	Pratt	152.41	158.45	164.48
Douglas	133.86	130.13	128.64	Rawlins	126.12	131.15	133.26
Edwards	164.04	163.01	162.17	Reno	158.50	154.17	153.12
Elk	180.07	171.33	170.86	Republic	152.11	157.16	156.86
Ellis	105.16	113.52	111.51	Rice	138.62	131.02	128.14
Ellsworth	127.60	133.11	132.97	Riley	150.58	148.53	143.04
Finney	147.61	145.88	142.07	Rooks	148.16	144.58	142.39
Ford	170.94	169.39	166.68	Rush	175.12	177.33	170.89
Franklin	149.18	142.66	137.59	Russell	173.39	162.06	163.38
Geary	152.13	140.80	138.84	Saline	127.57	124.76	126.68
Gove	141.36	147.95	152.31	Scott	159.77	154.21	150.59
Graham	159.42	168.44	166.53	Sedgwick	121.26	119.90	119.64
Grant	132.89	119.26	119.95	Seward	166.87	158.87	157.69
Gray	137.21	137.29	135.86	Shawnee	152.29	149.14	146.09
Greeley	221.65	224.93	238.86	Sheridan	122.67	133.29	138.24
Greenwood	167.42	168.35	169.35	Sherman	145.72	148.83	149.63
Hamilton	205.29	194.21	193.75	Smith	167.43	170.98	177.53
Harper	157.35	153.30	158.37	Stafford	153.09	145.76	145.38
Harvey	148.11	152.00	155.53	Stanton	241.88	177.13	196.64
Haskell	156.17	143.22	138.37	Stevens	171.62	149.96	140.38
Hodgeman	191.11	182.47	176.98	Sumner	156.15	157.82	156.29
Jackson	145.31	141.35	141.34	Thomas	157.74	157.38	158.06
Jefferson	142.70	138.22	132.79	Trego	136.63	134.11	137.38
Jewell	144.41	147.79	150.49	Wabaunsee	142.02	136.84	134.94
Johnson	117.19	112.14	110.74	Wallace	155.96	161.73	176.00
Kearny	167.26	143.11	154.49	Washington	129.89	126.87	125.21
Kingman	153.91	154.35	154.14	Wichita	157.58	163.66	165.19
Kiowa	140.48	143.58	147.17	Wilson	140.59	142.15	139.21
Labette	175.01	173.82	178.18	Woodson	166.56	163.02	156.87
Lane	169.30	164.44	172.29	Wyandotte	170.12	166.79	165.93
Leavenworth	126.72	123.46	119.86				
Lincoln	145.65	148.19	158.19	Statewide	133.05	129.65	128.36
Linn	113.17	105.44	104.34				

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2023

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 73 of this report.

- Legend:
- Counties with levy less than \$130.00
 - Counties with levy of \$130.00 - \$145.00
 - Counties with levy above \$145.00



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 2022	Property Taxes Tax Year 2023	Percent Change	County	Property Taxes Tax Year 2022	Property Taxes Tax Year 2023	Percent Change
Allen	\$26,702,337	\$28,503,972	6.7%	Logan	\$9,957,106	\$10,584,694	6.3%
Anderson	\$17,856,431	\$19,144,779	7.2%	Lyon	\$54,370,432	\$61,149,672	12.5%
Atchison	\$26,774,547	\$28,203,910	5.3%	Marion	\$25,968,116	\$27,254,008	5.0%
Barber	\$16,395,132	\$17,408,286	6.2%	Marshall	\$27,077,915	\$27,529,383	1.7%
Barton	\$47,685,697	\$49,649,702	4.1%	McPherson	\$62,172,352	\$64,258,558	3.4%
Bourbon	\$20,018,419	\$21,278,227	6.3%	Meade	\$19,120,650	\$19,470,660	1.8%
Brown	\$22,596,371	\$24,062,599	6.5%	Miami	\$65,890,877	\$73,401,676	11.4%
Butler	\$134,395,970	\$145,367,363	8.2%	Mitchell	\$16,053,626	\$16,434,467	2.4%
Chase	\$8,207,897	\$8,794,927	7.2%	Montgomery	\$57,097,118	\$60,522,039	6.0%
Chautauqua	\$5,950,656	\$6,062,828	1.9%	Morris	\$14,000,813	\$14,553,885	4.0%
Cherokee	\$21,818,679	\$24,842,806	13.9%	Morton	\$11,588,716	\$11,731,481	1.2%
Cheyenne	\$9,824,091	\$9,313,649	-5.2%	Nemaha	\$22,703,357	\$25,189,744	11.0%
Clark	\$8,498,206	\$8,549,032	0.6%	Neosho	\$24,133,552	\$24,745,544	2.5%
Clay	\$22,184,275	\$22,549,205	1.6%	Ness	\$12,270,926	\$13,208,283	7.6%
Cloud	\$20,469,226	\$21,543,485	5.2%	Norton	\$10,379,600	\$10,547,294	1.6%
Coffey	\$60,160,411	\$58,425,812	-2.9%	Osage	\$26,257,278	\$27,964,776	6.5%
Comanche	\$6,650,818	\$6,670,868	0.3%	Osborne	\$10,776,819	\$10,698,382	-0.7%
Cowley	\$54,289,188	\$57,873,120	6.6%	Ottawa	\$14,896,427	\$14,234,224	-4.4%
Crawford	\$42,088,937	\$44,507,617	5.7%	Pawnee	\$14,377,012	\$14,868,985	3.4%
Decatur	\$9,472,127	\$9,830,901	3.8%	Phillips	\$12,572,913	\$12,894,990	2.6%
Dickinson	\$37,792,481	\$38,818,341	2.7%	Pottawatomie	\$74,037,697	\$76,296,730	3.1%
Doniphan	\$17,829,482	\$18,332,433	2.8%	Pratt	\$30,668,767	\$33,114,615	8.0%
Douglas	\$230,842,236	\$253,298,231	9.7%	Rawlins	\$9,609,224	\$9,926,557	3.3%
Edwards	\$10,248,320	\$10,448,219	2.0%	Reno	\$104,280,482	\$109,454,917	5.0%
Elk	\$5,782,092	\$6,196,738	7.2%	Republic	\$15,318,726	\$15,172,784	-1.0%
Ellis	\$51,997,184	\$57,146,217	9.9%	Rice	\$23,962,474	\$24,800,067	3.5%
Ellsworth	\$15,728,984	\$16,030,698	1.9%	Riley	\$109,596,166	\$116,686,968	6.5%
Finney	\$83,074,835	\$87,489,724	5.3%	Rooks	\$13,986,970	\$14,363,569	2.7%
Ford	\$60,237,117	\$63,797,019	5.9%	Rush	\$9,146,142	\$9,384,422	2.6%
Franklin	\$47,406,147	\$49,896,619	5.3%	Russell	\$17,863,688	\$18,625,686	4.3%
Geary	\$39,018,100	\$41,251,968	5.7%	Saline	\$83,713,251	\$89,697,050	7.1%
Gove	\$11,857,612	\$12,367,828	4.3%	Scott	\$15,542,329	\$16,202,451	4.2%
Graham	\$10,577,991	\$10,666,720	0.8%	Sedgwick	\$707,583,324	\$769,748,196	8.8%
Grant	\$20,956,459	\$21,005,112	0.2%	Seward	\$42,215,492	\$42,604,563	0.9%
Gray	\$16,865,701	\$17,263,244	2.4%	Shawnee	\$302,260,854	\$324,212,661	7.3%
Greeley	\$7,674,413	\$7,909,251	3.1%	Sheridan	\$9,634,723	\$10,122,071	5.1%
Greenwood	\$13,957,145	\$15,135,912	8.4%	Sherman	\$15,401,412	\$15,853,709	2.9%
Hamilton	\$7,859,702	\$7,890,405	0.4%	Smith	\$12,560,370	\$13,125,406	4.5%
Harper	\$16,060,506	\$16,107,729	0.3%	Stafford	\$14,371,401	\$15,021,409	4.5%
Harvey	\$53,186,496	\$58,357,860	9.7%	Stanton	\$9,738,717	\$9,553,947	-1.9%
Haskell	\$17,234,067	\$17,591,256	2.1%	Stevens	\$19,649,770	\$20,648,307	5.1%
Hodgeman	\$8,004,710	\$7,957,957	-0.6%	Sumner	\$45,962,654	\$48,807,927	6.2%
Jackson	\$20,213,784	\$21,601,320	6.9%	Thomas	\$24,094,103	\$24,886,798	3.3%
Jefferson	\$31,621,598	\$34,630,412	9.5%	Trego	\$10,059,993	\$10,467,188	4.0%
Jewell	\$11,437,260	\$11,735,745	2.6%	Wabaunsee	\$14,417,364	\$15,419,740	7.0%
Johnson	\$1,511,302,749	\$1,659,040,163	9.8%	Wallace	\$6,549,934	\$6,904,594	5.4%
Kearny	\$16,224,109	\$17,540,158	8.1%	Washington	\$19,018,834	\$19,527,462	2.7%
Kingman	\$18,280,399	\$18,946,971	3.6%	Wichita	\$8,584,528	\$8,606,881	0.3%
Kiowa	\$13,275,267	\$13,165,357	-0.8%	Wilson	\$14,754,695	\$15,054,437	2.0%
Labette	\$25,788,922	\$27,253,103	5.7%	Woodson	\$7,447,615	\$7,589,103	1.9%
Lane	\$8,259,500	\$8,371,499	1.4%	Wyandotte	\$291,768,264	\$332,250,856	13.9%
Leavenworth	\$116,545,394	\$128,629,594	10.4%				
Lincoln	\$9,684,239	\$10,299,494	6.4%				
Linn	\$33,739,272	\$34,682,603	2.8%	Total	\$5,778,069,255	6,218,812,806	7.6%

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

<u>County</u>	2022 <u>Tax</u>	2022 <u>Valuation</u>	2023 <u>Tax</u>	2023 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Allen	\$2,066,559	\$14,207,231	\$1,998,184	\$14,394,886	-3.3%	1.3%
Anderson	\$1,217,700	\$8,868,323	\$1,221,019	\$9,000,373	0.3%	1.5%
Atchison	\$2,024,182	\$16,842,783	\$2,054,256	\$17,035,764	1.5%	1.1%
Barber	\$859,137	\$5,591,990	\$855,328	\$5,752,998	-0.4%	2.9%
Barton	\$4,859,067	\$31,520,048	\$4,993,897	\$33,025,793	2.8%	4.8%
Bourbon	\$2,123,760	\$13,466,057	\$1,994,132	\$12,765,302	-6.1%	-5.2%
Brown	\$929,886	\$11,565,583	\$965,272	\$11,721,144	3.8%	1.3%
Butler	\$11,145,902	\$84,613,641	\$11,189,604	\$87,771,235	0.4%	3.7%
Chase	\$390,969	\$3,259,480	\$408,472	\$3,360,527	4.5%	3.1%
Chautauqua	\$540,093	\$3,630,081	\$518,616	\$3,606,480	-4.0%	-0.7%
Cherokee	\$2,330,930	\$21,861,222	\$2,280,826	\$22,426,346	-2.1%	2.6%
Cheyenne	\$564,180	\$4,261,145	\$582,956	\$4,444,886	3.3%	4.3%
Clark	\$523,493	\$2,799,475	\$498,939	\$2,753,390	-4.7%	-1.6%
Clay	\$1,370,524	\$10,345,994	\$1,286,714	\$10,580,050	-6.1%	2.3%
Cloud	\$1,434,842	\$9,711,297	\$1,431,987	\$9,735,383	-0.2%	0.2%
Coffey	\$932,592	\$13,281,195	\$951,563	\$13,396,644	2.0%	0.9%
Comanche	\$370,971	\$2,054,423	\$401,436	\$2,164,787	8.2%	5.4%
Cowley	\$5,123,831	\$34,394,138	\$4,990,821	\$34,009,705	-2.6%	-1.1%
Crawford	\$4,733,037	\$39,268,212	\$4,820,369	\$40,347,608	1.8%	2.7%
Decatur	\$448,685	\$3,653,578	\$462,116	\$3,570,223	3.0%	-2.3%
Dickinson	\$2,927,653	\$23,138,565	\$2,959,978	\$23,549,644	1.1%	1.8%
Doniphan	\$900,877	\$9,841,344	\$921,748	\$9,940,763	2.3%	1.0%
Douglas	\$14,633,002	\$129,342,217	\$15,242,799	\$133,875,522	4.2%	3.5%
Edwards	\$621,818	\$4,317,878	\$611,497	\$4,245,331	-1.7%	-1.7%
Elk	\$458,489	\$2,853,251	\$471,371	\$2,944,797	2.8%	3.2%
Ellis	\$3,356,439	\$39,414,257	\$3,462,837	\$40,660,815	3.2%	3.2%
Ellsworth	\$768,155	\$7,235,823	\$786,301	\$7,307,839	2.4%	1.0%
Finney	\$5,827,586	\$46,786,496	\$6,122,752	\$47,980,564	5.1%	2.6%
Ford	\$5,730,395	\$37,731,981	\$5,754,708	\$38,125,553	0.4%	1.0%
Franklin	\$3,979,520	\$30,288,071	\$3,987,232	\$30,865,485	0.2%	1.9%
Geary	\$3,581,679	\$26,953,834	\$3,651,889	\$27,638,192	2.0%	2.5%
Gove	\$524,322	\$4,330,449	\$545,877	\$4,497,963	4.1%	3.9%
Graham	\$435,728	\$3,048,411	\$445,624	\$3,196,288	2.3%	4.9%
Grant	\$1,111,364	\$10,652,900	\$1,241,668	\$10,998,723	11.7%	3.2%
Gray	\$1,255,073	\$11,126,330	\$1,373,957	\$11,722,684	9.5%	5.4%
Greeley	\$416,337	\$2,136,155	\$447,074	\$2,217,080	7.4%	3.8%
Greenwood	\$998,687	\$6,848,479	\$1,023,744	\$6,944,265	2.5%	1.4%
Hamilton	\$593,225	\$3,226,414	\$662,853	\$3,577,480	11.7%	10.9%
Harper	\$939,938	\$6,579,160	\$942,408	\$6,861,412	0.3%	4.3%
Harvey	\$4,828,803	\$37,990,960	\$4,987,267	\$38,928,658	3.3%	2.5%
Haskell	\$918,136	\$6,192,700	\$887,532	\$6,517,919	-3.3%	5.3%
Hodgeman	\$469,632	\$2,726,838	\$472,595	\$2,762,003	0.6%	1.3%
Jackson	\$1,848,537	\$14,708,276	\$1,856,334	\$14,813,803	0.4%	0.7%
Jefferson	\$3,020,365	\$24,740,458	\$3,105,566	\$25,310,750	2.8%	2.3%
Jewell	\$504,866	\$4,089,203	\$520,528	\$4,184,032	3.1%	2.3%
Johnson	\$103,234,005	\$1,050,481,868	\$106,855,181	\$1,099,401,006	3.5%	4.7%
Kearny	\$924,046	\$6,411,021	\$987,961	\$6,708,913	6.9%	4.6%
Kingman	\$1,532,658	\$10,807,751	\$1,498,493	\$11,190,304	-2.2%	3.5%
Kiowa	\$432,494	\$3,517,214	\$428,537	\$3,556,823	-0.9%	1.1%
Labette	\$3,041,509	\$18,763,166	\$2,943,608	\$18,990,167	-3.2%	1.2%
Lane	\$420,064	\$2,624,648	\$413,215	\$2,767,776	-1.6%	5.5%
Leavenworth	\$10,837,886	\$100,263,542	\$10,999,268	\$103,063,703	1.5%	2.8%
Lincoln	\$415,747	\$3,180,933	\$422,625	\$3,363,526	1.7%	5.7%

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

<u>County</u>	2022 <u>Tax</u>	2022 <u>Valuation</u>	2023 <u>Tax</u>	2023 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Linn	\$1,372,266	\$14,487,760	\$1,387,910	\$14,896,543	1.1%	2.8%
Logan	\$534,073	\$4,345,379	\$562,679	\$4,588,730	5.4%	5.6%
Lyon	\$3,940,104	\$33,252,636	\$3,951,155	\$33,891,352	0.3%	1.9%
Marion	\$1,830,115	\$12,940,983	\$1,820,266	\$13,350,832	-0.5%	3.2%
Marshall	\$1,579,480	\$13,733,052	\$1,611,189	\$14,517,960	2.0%	5.7%
McPherson	\$3,770,793	\$40,081,690	\$4,074,789	\$40,076,206	8.1%	0.0%
Meade	\$768,314	\$5,931,419	\$784,684	\$5,816,874	2.1%	-1.9%
Miami	\$5,206,678	\$51,624,360	\$5,470,863	\$53,285,383	5.1%	3.2%
Mitchell	\$1,320,281	\$8,670,829	\$1,385,328	\$9,004,936	4.9%	3.9%
Montgomery	\$4,382,325	\$29,489,554	\$4,399,578	\$29,416,615	0.4%	-0.2%
Morris	\$901,821	\$6,404,652	\$922,115	\$6,642,370	2.3%	3.7%
Morton	\$485,903	\$3,294,437	\$494,236	\$3,223,812	1.7%	-2.1%
Nemaha	\$1,380,414	\$15,746,837	\$1,392,664	\$16,737,332	0.9%	6.3%
Neosho	\$2,740,616	\$16,642,780	\$2,748,967	\$16,968,296	0.3%	2.0%
Ness	\$666,149	\$4,599,967	\$685,496	\$4,806,789	2.9%	4.5%
Norton	\$799,562	\$6,277,740	\$836,897	\$6,542,601	4.7%	4.2%
Osage	\$2,678,110	\$20,347,591	\$2,535,017	\$19,130,911	-5.3%	-6.0%
Osborne	\$604,046	\$4,320,606	\$656,173	\$4,493,530	8.6%	4.0%
Ottawa	\$987,710	\$7,160,123	\$993,891	\$7,236,067	0.6%	1.1%
Pawnee	\$1,066,820	\$6,979,438	\$1,123,902	\$7,237,555	5.4%	3.7%
Phillips	\$863,364	\$6,122,235	\$945,076	\$6,286,096	9.5%	2.7%
Pottawatomie	\$2,762,104	\$36,855,578	\$2,932,385	\$38,139,886	6.2%	3.5%
Pratt	\$1,565,550	\$11,741,217	\$1,627,384	\$12,290,119	3.9%	4.7%
Rawlins	\$405,930	\$3,869,097	\$408,411	\$3,848,541	0.6%	-0.5%
Reno	\$9,456,379	\$67,158,436	\$9,447,798	\$68,213,180	-0.1%	1.6%
Republic	\$812,768	\$6,158,966	\$830,582	\$6,286,945	2.2%	2.1%
Rice	\$1,362,106	\$11,414,234	\$1,410,725	\$11,892,697	3.6%	4.2%
Riley	\$7,341,658	\$56,986,295	\$7,673,545	\$58,763,740	4.5%	3.1%
Rooks	\$809,499	\$6,144,481	\$807,744	\$6,302,475	-0.2%	2.6%
Rush	\$598,147	\$3,750,186	\$601,441	\$3,877,390	0.6%	3.4%
Russell	\$1,298,162	\$8,430,446	\$1,396,183	\$9,102,357	7.6%	8.0%
Saline	\$7,380,726	\$67,677,070	\$7,401,614	\$68,806,781	0.3%	1.7%
Scott	\$1,131,821	\$8,547,338	\$1,236,125	\$8,844,058	9.2%	3.5%
Sedgwick	\$64,475,722	\$635,371,841	\$66,317,488	\$654,922,859	2.9%	3.1%
Seward	\$3,313,051	\$22,715,780	\$3,326,227	\$22,647,272	0.4%	-0.3%
Shawnee	\$25,579,145	\$197,901,349	\$26,533,753	\$200,578,694	3.7%	1.4%
Sheridan	\$503,895	\$5,011,039	\$527,207	\$5,135,068	4.6%	2.5%
Sherman	\$980,148	\$8,097,723	\$1,046,668	\$8,325,724	6.8%	2.8%
Smith	\$630,194	\$4,282,662	\$659,871	\$4,475,769	4.7%	4.5%
Stafford	\$713,729	\$5,374,224	\$716,014	\$5,379,956	0.3%	0.1%
Stanton	\$745,652	\$3,659,517	\$909,447	\$4,098,860	22.0%	12.0%
Stevens	\$1,193,440	\$7,914,690	\$1,247,091	\$8,225,273	4.5%	3.9%
Sumner	\$3,391,762	\$24,877,047	\$3,403,735	\$25,000,074	0.4%	0.5%
Thomas	\$1,537,017	\$11,624,524	\$1,642,621	\$11,925,255	6.9%	2.6%
Trego	\$486,331	\$4,125,015	\$480,957	\$4,123,965	-1.1%	0.0%
Wabaunsee	\$1,141,250	\$9,095,728	\$1,119,164	\$9,171,890	-1.9%	0.8%
Wallace	\$315,950	\$2,423,521	\$345,504	\$2,541,179	9.4%	4.9%
Washington	\$916,749	\$7,619,250	\$896,232	\$8,155,579	-2.2%	7.0%
Wichita	\$513,175	\$3,670,886	\$516,041	\$3,750,926	0.6%	2.2%
Wilson	\$1,196,619	\$10,236,092	\$1,227,896	\$10,182,575	2.6%	-0.5%
Woodson	\$558,684	\$3,710,188	\$572,367	\$3,905,351	2.4%	5.3%
Wyandotte	<u>\$23,110,128</u>	<u>\$153,473,066</u>	<u>\$23,179,661</u>	<u>\$154,407,547</u>	0.3%	0.6%
Total	\$429,585,812	\$3,749,918,043	\$440,166,291	\$3,862,046,082	2.5%	3.0%

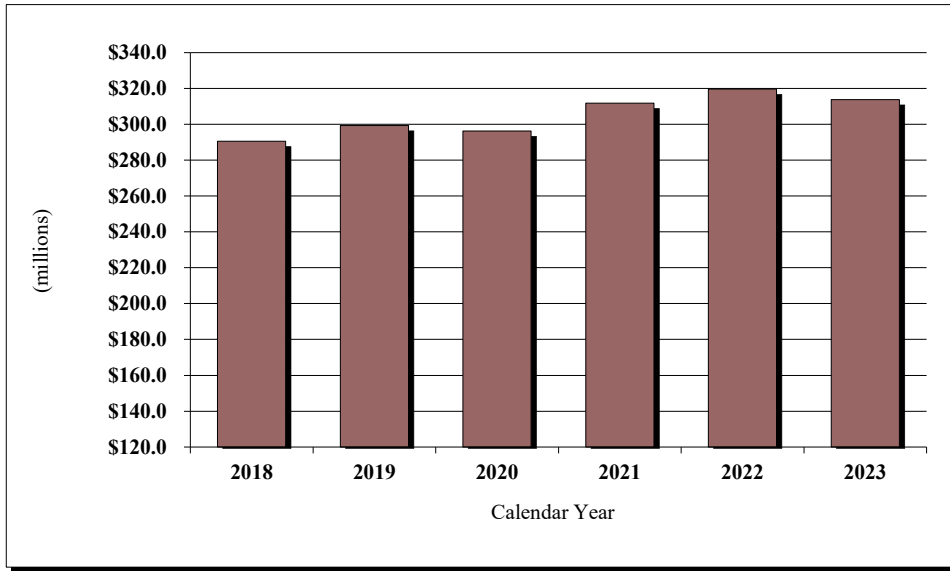
Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2023

Vehicle Registration Fees *	Vehicle Registration Fees (cont.) *
Automobiles	Urban Buses: 8-30 passengers \$35.00
0 - 3000 lbs \$30.00	31 - 39 passengers \$50.00
3001 - 3999 lbs \$30.00	over 39 passengers \$80.00
4000 - 4500 lbs \$30.00	Transit Authorities \$2.00
over 4500 lbs \$40.00	Trailers:
Electric hybrid or plug-in electric hybrid \$50.00	8M \$35.00
all-electric vehicles \$100.00	12M \$45.00
County Registrations	Over 12 M \$55.00
Regular Truck - gross weight to:	Drive-Away, first \$64.00
12M \$40.00	Drive-Away, others \$38.00
16M \$202.00	Antique, Regular \$40.00
20M \$232.00	Antique, Personalized \$40.00
24M \$297.00	Amateur Radio \$1.00 + standard fee
26M \$412.00	Special Interest \$26.00
30M \$412.00	National Guard standard fee
36M \$475.00	Pearl Harbor Survivor standard fee
42M \$575.00	Disabled standard fee
48M \$705.00	Purple Heart standard fee
54M \$905.00	Veteran standard fee
60M \$1,145.00	Educational Institution varies
66M \$1,345.00	Disabled Veteran, Ex-POW free
74M \$1,670.00	Medal of Honor free
80M \$1,870.00	Firefighter standard fee
85.5M \$2,070.00	Veterans standard fee
Local, 6000 Mile & Custom Harvest Trucks to:	Emergency Medical Services standard fee
16M \$162.00	Breast Cancer Research and Outreach standard fee
20M \$202.00	Support Kansas Arts standard fee
24M \$232.00	Boy Scouts of America standard fee
26M \$277.00	Vietnam Veteran standard fee
30M \$277.00	Pet Friendly standard fee
36M \$315.00	Motorcycles \$16.00
42M \$345.00	Motor Bikes \$11.00
48M \$415.00	Dealer, full-privilege \$350.00
54M \$515.00	Dealer, regular, first \$275.00
60M \$615.00	Dealer, regular, others \$25.00
66M \$715.00	Personalized (one-time) \$40.00
74M \$895.00	Highway Patrol and Training Surcharge \$2.00
80M \$1,025.00	Law Enforcement Training Center Surcharge \$1.25
85.5M \$1,145.00	Division of Vehicles Modernization Surcharge \$4.00
Farm Truck - gross weight to:	Interstate
16M \$57.00	72 Hour \$26.00
20M \$142.00	30 Day varies by weight
24M \$152.00	Apportioned & Qtrr varies by weight
26M \$172.00	Job Hunter's Permit \$26.00
36M \$172.00	Modified Cab Card \$1.00
54M \$175.00	Replacement Cab Card \$3.00
60M \$325.00	Driver License Fees
66M \$505.00	Class A/B \$24 (varies by age)
>66M \$745.00	Class C \$18 (varies by age)
County Qtrr Pay 1/4 of annual fee	Class M \$12.50 (varies by age)
County 72 Hour \$26.00	CDL Class A, B or C \$18.00
County 30 Day varies by weight	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>
2018	\$290,521,470	-1.4%
2019	\$299,294,753	3.0%
2020	\$296,353,010	-1.0%
2021	\$311,906,396	5.2%
2022	\$319,724,308	2.5%
2023	\$313,709,348	-1.9%

Vehicle Revenue Collections Calendar Year 2023

Vehicle Revenue Collections by Source by Calendar Year

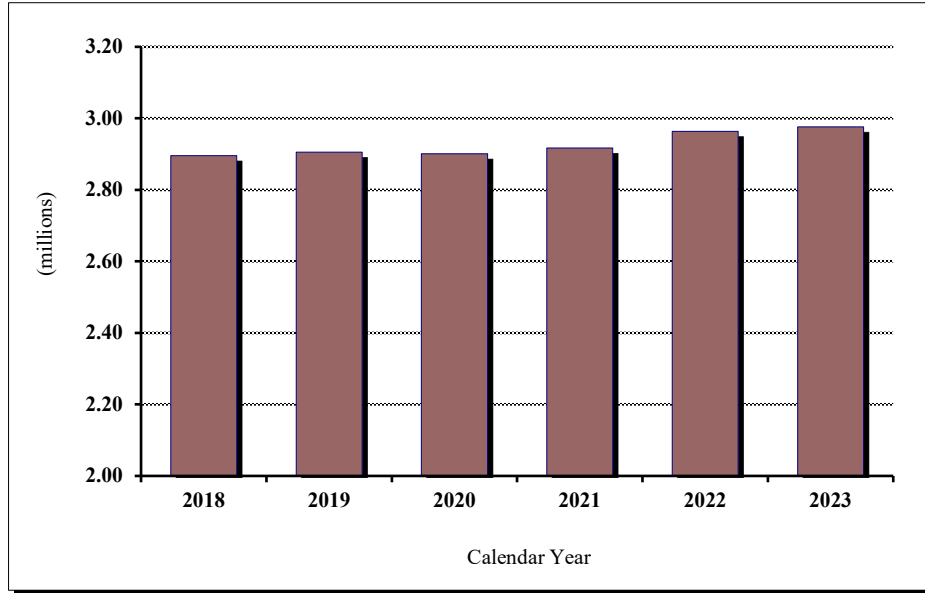
<u>Source</u>	<u>CY 2023 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$203,550,068	64.9%
Interstate Apportioned	\$89,839,765	28.6%
Driver License	\$19,601,307	6.2%
Motor Carrier Inspection	\$715,118	0.2%
Dealer Fines	<u>\$3,090</u>	0.0%
Total	\$313,709,348	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2023 Collection</u>	<u>Percent Total</u>
State Highway	\$242,014,755	77.1%
County Funds	\$24,327,588	7.8%
Driver Safety	<u>\$2,990,961</u>	1.0%
Refunds	\$88,803	0.0%
Motorcycle Safety	\$105,811	0.03%
Other	<u>\$44,181,430</u>	14.08%
Total	\$313,709,348	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>
2018	2,895,925	0.4%
2019	2,905,799	0.3%
2020	2,900,609	-0.2%
2021	2,916,712	0.6%
2022	2,963,655	1.6%
2023	2,976,146	0.4%

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 2022 and 2023

Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2022</u>	Calendar Year <u>2023</u>	Percent Change
Automobiles	1,803,422	1,807,130	0.2%
Trucks	867,685	878,016	1.2%
Trailers	183,012	182,108	-0.5%
Motorcycles	96,630	96,288	-0.4%
Motorized Bicycles	4,161	3,957	-4.9%
RV1	<u>8,745</u>	<u>8,647</u>	-1.1%
Total	2,963,655	2,976,146	0.4%

Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2022</u>	Percent Total <u>2023</u>
Automobiles	60.40%	60.72%
Trucks	30.55%	29.50%
Trailers	5.32%	6.12%
Motorcycles	3.28%	3.24%
Motorized Bicycles	0.14%	0.13%
RV1	0.30%	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 2023

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
Allen	7,151	5,490	1,145	505	29	41	14,361
Anderson	4,971	4,061	1,142	315	20	46	10,555
Atchison	9,137	6,152	1,676	524	14	30	17,533
Barber	2,304	2,700	691	189	11	14	5,909
Barton	14,826	10,761	2,523	917	54	120	29,201
Bourbon	7,085	6,452	1,223	558	20	42	15,380
Brown	5,791	4,646	1,458	472	17	38	12,422
Butler	41,073	22,013	5,144	2,944	98	324	71,596
Chase	1,469	1,842	456	92	5	14	3,878
Chautauqua	1,215	2,516	358	141	0	7	4,237
Cherokee	9,664	8,816	1,201	684	7	12	20,384
Cheyenne	1,670	1,855	624	160	0	13	4,322
Clark	999	1,259	322	77	3	11	2,671
Clay	5,008	4,186	1,075	415	14	44	10,742
Cloud	5,019	4,251	1,252	395	19	57	10,993
Coffey	5,757	4,630	1,527	418	26	56	12,414
Comanche	829	1,359	329	61	4	5	2,587
Cowley	17,319	13,748	2,896	1,237	56	124	35,380
Crawford	21,033	11,571	1,861	1,279	86	53	35,883
Decatur	1,815	2,193	730	164	3	23	4,928
Dickinson	11,227	8,652	2,330	951	48	98	23,306
Doniphan	4,392	3,840	1,061	314	9	32	9,648
Douglas	70,722	18,363	3,922	2,691	256	277	96,231
Edwards	1,753	2,140	513	171	6	25	4,608
Elk	1,337	1,962	437	112	4	12	3,864
Ellis	15,870	10,914	3,423	1,278	75	138	31,698
Ellsworth	3,402	3,043	924	288	28	40	7,725
Finney	21,442	13,015	2,512	923	41	135	38,068
Ford	16,339	14,058	1,835	911	25	77	33,245
Franklin	15,975	10,712	2,683	1,289	51	110	30,820
Geary	21,671	8,162	1,634	1,478	42	60	33,047
Gove	1,684	2,442	729	128	6	15	5,004
Graham	1,290	1,921	508	104	15	18	3,856
Grant	4,146	3,426	911	286	15	32	8,816
Gray	3,234	4,000	1,253	288	3	45	8,823
Greeley	641	1,080	298	47	0	9	2,075
Greenwood	3,673	3,806	914	244	19	24	8,680
Hamilton	1,366	1,809	478	111	4	10	3,778
Harper	2,625	3,500	732	211	10	8	7,086
Harvey	22,271	10,308	2,401	1,492	125	128	36,725
Haskell	2,129	2,467	584	114	3	14	5,311
Hodgeman	965	1,773	537	64	3	10	3,352
Jackson	8,056	6,394	2,091	585	15	61	17,202
Jefferson	12,713	8,436	2,821	1,082	9	144	25,205
Jewell	1,811	2,655	1,244	186	9	26	5,931
Johnson	440,870	100,012	13,396	14,350	441	964	570,033
Kearny	2,353	2,412	838	132	2	10	5,747
Kingman	4,619	4,457	1,193	325	12	38	10,644
Kiowa	1,240	1,615	364	75	5	13	3,312
Labette	10,936	7,789	1,081	681	37	63	20,587
Lane	937	1,476	424	96	12	5	2,950
Leavenworth	48,997	21,625	5,667	3,643	56	312	80,300
Lincoln	1,903	2,071	647	121	7	9	4,758
Linn	6,991	5,717	1,732	600	15	71	15,126
Logan	1,693	1,988	540	163	8	13	4,405
Lyon	18,176	11,374	2,061	957	47	104	32,719
Marion	7,493	5,667	1,442	535	55	50	15,242
Marshall	6,428	5,988	1,702	531	21	41	14,711

Motor Vehicle Registrations by County, Calendar Year 2023

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
McPherson	18,595	11,699	3,321	1,461	100	149	35,325
Meade	2,206	2,601	900	162	12	13	5,894
Miami	23,569	12,891	4,318	1,644	35	185	42,642
Mitchell	3,793	3,888	1,178	280	11	44	9,194
Montgomery	16,762	10,427	1,419	1,117	65	90	29,880
Morris	3,466	3,134	953	189	13	29	7,784
Morton	1,406	1,500	296	109	6	13	3,330
Nemaha	6,484	5,840	1,977	473	24	38	14,836
Neosho	8,177	7,073	1,120	585	28	50	17,033
Ness	1,599	2,767	813	134	6	16	5,335
Norton	2,906	3,119	1,103	323	28	28	7,507
Osage	9,802	7,991	2,327	730	27	76	20,953
Osborne	2,255	2,651	828	173	4	20	5,931
Ottawa	3,298	3,799	1,065	315	19	20	8,516
Pawnee	2,706	3,285	671	223	15	15	6,915
Phillips	3,063	3,625	1,354	281	17	29	8,369
Pottawatomie	16,491	9,912	2,900	991	22	122	30,438
Pratt	4,618	4,457	999	369	9	33	10,485
Rawlins	1,552	2,146	823	149	10	18	4,698
Reno	37,216	19,139	4,196	2,947	139	289	63,926
Republic	2,819	3,269	1,007	168	13	16	7,292
Rice	5,437	4,495	1,134	358	18	41	11,483
Riley	31,087	11,010	2,133	1,606	84	135	46,055
Rooks	3,095	3,061	990	271	10	26	7,453
Rush	1,995	2,135	680	141	29	13	4,993
Russell	3,986	3,681	1,112	315	20	50	9,164
Saline	34,659	15,821	3,707	2,411	121	222	56,941
Scott	2,965	3,069	897	290	19	33	7,273
Sedgwick	316,757	127,261	16,090	15,342	559	1,379	477,388
Seward	11,079	6,929	1,044	426	32	31	19,541
Shawnee	115,309	37,875	7,578	5,750	168	572	167,252
Sheridan	1,544	2,380	776	127	14	17	4,858
Sherman	3,301	3,528	1,205	294	30	33	8,391
Smith	2,106	2,824	1,120	163	28	16	6,257
Stafford	2,190	3,233	971	166	4	31	6,595
Stanton	941	1,588	495	97	1	8	3,130
Stevens	2,961	2,828	835	160	7	21	6,812
Sumner	14,085	9,702	2,123	1,000	35	127	27,072
Thomas	4,579	4,308	1,285	445	19	42	10,678
Trego	1,838	2,135	895	165	12	24	5,069
Wabaunsee	4,485	3,774	1,205	250	10	34	9,758
Wallace	930	1,544	434	63	2	9	2,982
Washington	3,556	3,911	1,340	223	5	21	9,056
Wichita	1,005	2,007	422	119	9	13	3,575
Wilson	4,376	5,171	951	360	31	32	10,921
Woodson	1,695	2,100	473	93	10	11	4,382
Wyandotte	90,881	44,863	3,150	3,726	52	98	142,770
Total	1,807,130	878,016	182,108	96,288	3,957	8,647	2,976,146

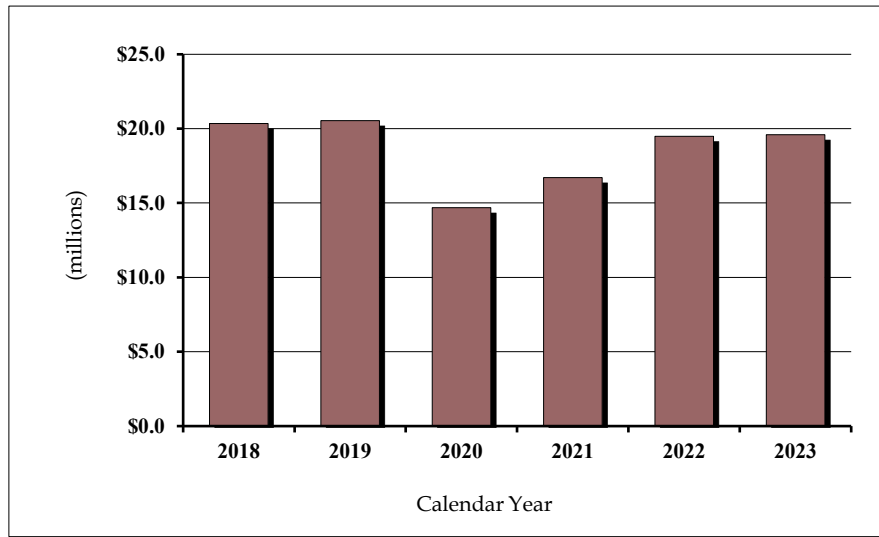
Note:
Numbers of registrations come from the Motor Vehicle System (non-commercial vehicles).

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>
2018	\$20,355,645	-0.2%
2019	\$20,547,273	0.9%
2020	\$14,683,129	-28.5%
2021	\$16,705,387	13.8%
2022	\$19,487,004	16.7%
2023	\$19,601,307	0.6%

Driver Licenses by Age and License Class, Calendar Year 2023

Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2022</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	11,667	0.6%
16 - 24	283,011	14.0%
25 - 49	800,624	39.5%
50 - 64	457,590	22.6%
65 and over	<u>471,591</u>	23.3%
Total by Age	2,024,483	100.0%

Note: New Driver License system launched in 2018

Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2022</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	122,441	6.0%
Class A & B	16,767	0.8%
Class C	1,714,731	84.7%
Class M**	<u>170,544</u>	8.4%
Total	2,024,483	100.0%

* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

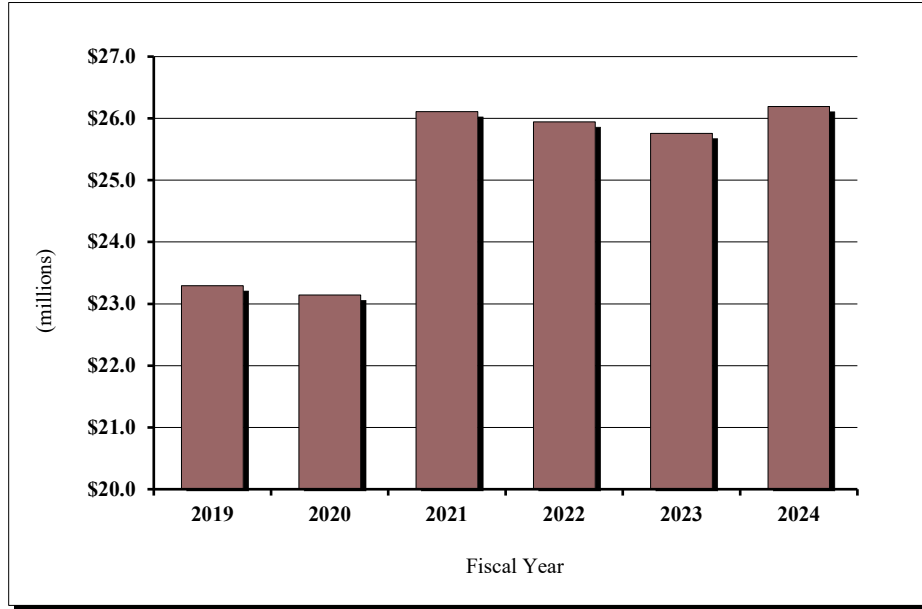
Class C: regular automobile

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

Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Percent <u>Change</u>
Alcohol and Spirits	\$14,049,492	\$14,866,976	5.8%
Fortified and Light Wine	\$1,458,031	\$1,334,608	-8.5%
Strong Beer	\$10,167,112	\$9,898,784	-2.6%
Cereal Malt Beverage	<u>\$81,181</u>	<u>\$89,809</u>	10.6%
Total	\$25,755,816	\$26,190,177	1.7%

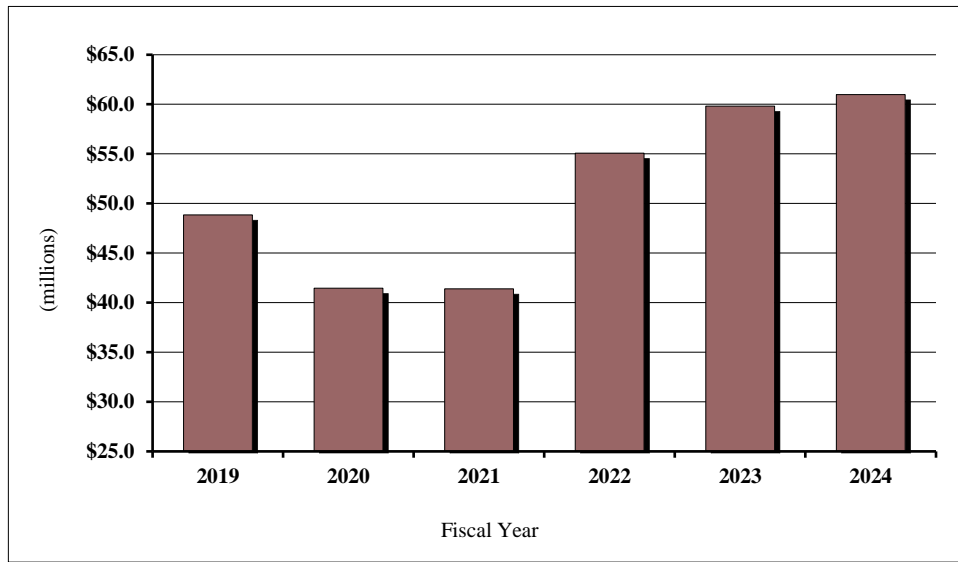


Total Gallonge Tax by Fiscal Year

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2019	\$23,294,401	3.7%
2020	\$23,142,054	-0.7%
2021	\$26,108,267	12.8%
2022	\$25,944,632	-0.6%
2023	\$25,755,816	-0.7%
2024	\$26,190,177	1.7%

Liquor Excise Tax Gross Receipts

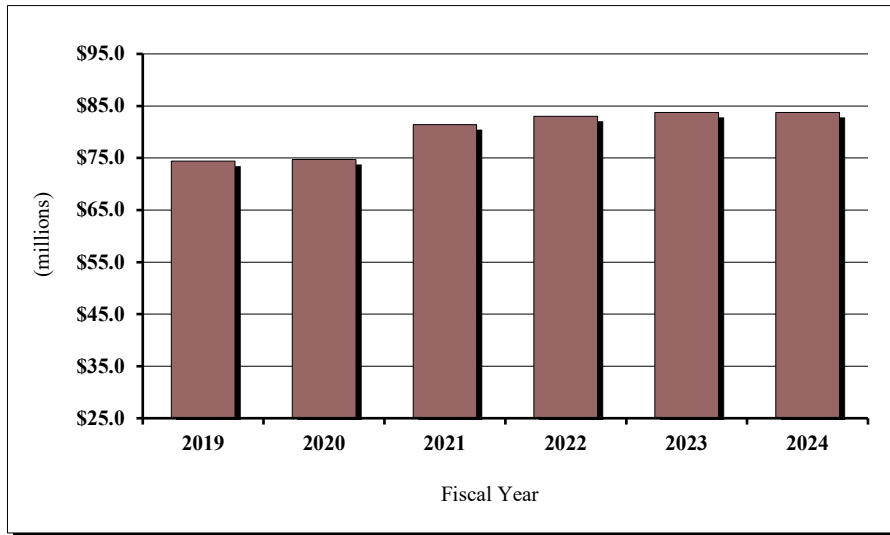
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking 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>
2019	\$48,853,738	5.5%
2020	\$41,447,367	-15.2%
2021	\$41,383,714	-0.2%
2022	\$55,088,470	33.1%
2023	\$59,828,999	8.6%
2024	\$60,983,908	1.9%

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>
2019	\$74,381,927	1.1%
2020	\$74,703,013	0.4%
2021	\$81,386,843	8.9%
2022	\$83,038,681	2.0%
2023	\$83,772,145	0.9%
2024	\$83,775,922	0.0%

Total Liquor Taxes and Fees and Number of Licenses
Fiscal Year 2024 Total Liquor Taxes and Fees - Gross Receipts




	Fiscal Year 2024	Percent Total
Gallonage Tax	\$26,190,177	14.8%
Liquor Excise Tax	\$60,983,908	34.4%
Liquor Enforcement Tax	\$83,775,922	47.3%
Fees and Fines	<u>\$6,121,911</u>	<u>3.5%</u>
Total	\$177,071,918	100.0%

Alcoholic Beverage Licenses Issued

Caterer	145
Class A Club - Social (500 members or less)	30
Class A Club - Social (Over 500 members)	15
Class A Club (Fraternal/Veterans)	145
Class B Club	42
Common Consumption Area Permit	43
Distributor - Beer	37
Distributor - Spirits	41
Distributor - Wine	39
Drinking Establishment	2,187
Drinking Establishment/Caterer	188
Farm Winery	50
Farm Winery Outlet	12
Farmers' Market Sales Permit	12
Fulfillment House	45
Hotel Drinking Establishment	69
Hotel Drinking Establishment and Caterer	20
Manufacturer's License	10
Microbrewery License	84
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	18
Microdistillery Packaging and Warehousing Facility	3
Non-Beverage Permit	19
Non-Beverage User License	23
Packaging and Warehousing Facility Permit	2
Producer	1
Public Venue License	9
Retailer's License	743
Special Order Shipping License	1,036
Supplier Permit	1,198
Temporary Permit (FY25 to date)	108
Total	6,375

Kansas Liquor-by-the-Drink November 2024

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 with 30% food requirement or liquor-by-the-drink with no 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

