

COUNTY TRADE PULL FACTORS

**Annual report for Fiscal Year 2024
(July 2023 through June 2024)**

**Kansas Department of Revenue
Office of Policy and Research
Issued October 2024**

Introduction

The County Trade Pull Factor report provides different measures of retail market data for the 105 Kansas counties for fiscal year 2024, which represents the period July 1, 2023 through June 30, 2024. Retail market data is presented three ways.

- The first measure is a location quotient of retail trade called the *County Trade Pull Factor* (CTPF). It is a measure of the relative strength of the retail business community. The County Trade Pull Factor is computed by dividing the per capita sales tax of a county by the statewide per capita sales tax¹. A CTPF of 1.00 is a perfect balance of trade. The purchases of county residents who shop elsewhere are offset by the purchases of out-of-county customers. CTPF values greater than 1.00 indicates that local businesses are pulling in trade from beyond their home county border. A CTPF value less than 1.00 indicates more trade is being lost than pulled in, that residents are shopping outside the county.

Any pull factor computed for a certain period of time must be treated carefully because it is subject to temporary distortions of the local economy. Lloyd (1995) suggests that local government practitioners should utilize information over the long-span by calculating trade pull factors for each year and looking for long-term trends. Lloyd notes “[p]ull factors increasing over time would indicate that the local area is becoming more efficient at competing for local retail sales. Decreasing pull factors would indicate that the local business community is losing sales to outside areas.”

- The *Trade Area Capture* (TAC) of a county is a measure of the customer base served by a community. It is calculated by multiplying the county’s population by the CTPF.
- The *Percent Market Share* (MS) is the percent the county’s Trade Area Capture is of the state as a whole. TAC is calculated by dividing the county’s TAC by the sum of all 105 county TAC numbers.

Prior year reports and can be found at the Department of Revenue’s web site.

The FY 2024 report consists of three tables:

- Table 1 lists the FY 2024 measures for each county in alphabetical order.
- Table 2 lists the FY 2024 measures for each county by pull factor in descending order.
- Table 3 provides the change in the three measures from fiscal year 2023. As a rule, all three measures will move in the same direction. If the percent change in CTPF is

¹ Beginning January 1, 2024, the state imposed a two-rate sales tax system with general sales taxed at 6.5% and qualified food sales taxed at 4.0%. For purposes of calculating the county trade pull factor, sales tax collections were adjusted to reflect food sales tax at the full 6.5% rate.

negative, the trade area capture and market share will also be negative. If the percent change in CTPF is relatively high, the counties trade area capture and market share will also show significant increase. There are a few exceptions, but the amount of variance is slight.

Policy Implications

In 2003 the Kansas Legislature passed a law that placed Kansas in conformity with the Streamlined Sales and Use Tax Agreement. Part of the legislation required Kansas to implement destination sourcing. Destination sourcing requires retail businesses to collect sales tax based on the place where the customer takes delivery of a purchase. Vehicle purchases are excluded from the sourcing requirement. Prior to the change, only telecommunications and utility sales were taxed in this manner. Full reporting of destination sourcing was not required until January 2005.

Destination sourcing results in charging the sales tax based on where delivery occurs, and in some industries this affects how sales are recorded. For instance with furniture retailers, if the furniture is delivered to the purchaser's home, the sale is recorded as occurring at the taxing jurisdiction of the purchaser. The primary retailers affected by destination sourcing are those in furniture, home improvement (lumber), household and electronic appliances, and certain repair services.

Destination sourcing has affected the county trade pull factors as the measure is based on sales tax collections, although the impact has been slight and tended to result in raising the measures for counties neighboring a regional trade center county. Prior to the implementation of the destination sourcing law, all sales of a retailer were recorded based on the business location. With destination sourcing, sales that are delivered are recorded where the delivery occurred. If the sale were into a neighboring county, it would be recorded as such – resulting in a loss of sales tax collections in the county where the store is located. There has been an ongoing shift in the measures since destination sourcing was enacted and this shift will continue with the growth of Internet shopping and the delivery of goods to the purchaser's address.

Data Sources

The data used in this report consists of county population and state sales tax collections. The 2023 county population estimates are from the U.S. Census Bureau as certified by the Division of the Budget July 1, 2024 and published as the official population reports for the state of Kansas, adjusted to remove prison population, since this population does not trade within the retail community. State and federal prison population figures were obtained from the Kansas Department of Corrections and the Federal Bureau of Prisons and were deducted from the city and county totals.

State sales tax collections are generated by the Department of Revenue from sales tax returns filed by the state's retailers. For FY 2024, all but \$11.4 million in sales tax revenue were allocated to counties. Sales tax reports issued by the department are available at <http://www.ksrevenue.org>.

References

1. Lloyd, M., 1995, "Measuring Local Economic Development with Pull Factors," *Journal of Extension Vol.33*, Extension Journal, Inc.
2. US Census Bureau, US Census, <<http://www.census.gov>>.
3. Kansas Department of Revenue, *Pull Factor Reports*, <<http://www.ksrevenue.org>>.
4. Kansas Department of Corrections, *Population Report*, <<https://www.doc.ks.gov/>>.
5. Federal Bureau of Prisons, *USP Leavenworth*, <<https://www.bop.gov/>>.

Table 1
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2024

County	Adjusted Population CY 2023	FY 2024 State Sales Tax Collections	FY 2024 Sales per Capita	FY 2024 Pull Factor	FY 2024 Trade Area Capture	FY 2024 Percent of Market Share
Allen	12,412	\$ 12,176,777	\$ 1,087.23	0.90	11,167	0.38%
Anderson	7,838	\$ 5,951,070	\$ 807.26	0.67	5,236	0.18%
Atchison	16,016	\$ 11,145,789	\$ 788.59	0.65	10,451	0.36%
Barber	4,071	\$ 5,050,298	\$ 1,305.36	1.08	4,397	0.15%
Barton	24,899	\$ 33,258,464	\$ 1,453.45	1.20	29,946	1.02%
Bourbon	14,408	\$ 11,103,347	\$ 861.90	0.71	10,276	0.35%
Brown	9,250	\$ 7,753,844	\$ 945.58	0.78	7,238	0.25%
Butler	67,211	\$ 57,410,508	\$ 933.84	0.77	51,936	1.77%
Chase	2,579	\$ 1,638,707	\$ 697.38	0.58	1,488	0.05%
Chautauqua	3,347	\$ 1,643,867	\$ 524.70	0.43	1,453	0.05%
Cherokee	19,054	\$ 8,410,216	\$ 475.74	0.39	7,501	0.26%
Cheyenne	2,636	\$ 1,781,719	\$ 730.17	0.60	1,593	0.05%
Clark	1,847	\$ 2,026,437	\$ 1,156.21	0.96	1,767	0.06%
Clay	8,007	\$ 7,576,075	\$ 1,023.29	0.85	6,780	0.23%
Cloud	8,854	\$ 9,218,934	\$ 1,170.36	0.97	8,575	0.29%
Coffey	8,251	\$ 9,029,304	\$ 1,152.98	0.95	7,872	0.27%
Comanche	1,655	\$ 1,564,725	\$ 1,007.22	0.83	1,379	0.05%
Cowley	33,321	\$ 24,060,504	\$ 812.54	0.67	22,404	0.76%
Crawford	38,764	\$ 34,679,401	\$ 983.67	0.81	31,553	1.08%
Decatur	2,712	\$ 1,801,848	\$ 712.38	0.59	1,599	0.05%
Dickinson	18,445	\$ 13,919,719	\$ 818.72	0.68	12,496	0.43%
Doniphan	7,493	\$ 4,449,864	\$ 624.64	0.52	3,873	0.13%
Douglas	120,553	\$ 121,808,218	\$ 1,098.65	0.91	109,597	3.74%
Edwards	2,733	\$ 1,895,188	\$ 754.99	0.62	1,707	0.06%
Elk	2,467	\$ 1,540,716	\$ 657.76	0.54	1,343	0.05%
Ellis	28,810	\$ 45,565,965	\$ 1,713.32	1.42	40,845	1.39%
Ellsworth	5,461	\$ 4,173,491	\$ 825.40	0.68	3,730	0.13%
Finney	37,466	\$ 58,838,028	\$ 1,712.05	1.42	53,078	1.81%
Ford	33,980	\$ 40,904,951	\$ 1,310.98	1.08	36,862	1.26%
Franklin	26,125	\$ 24,741,651	\$ 1,050.55	0.87	22,711	0.78%
Geary	35,047	\$ 28,661,761	\$ 908.22	0.75	26,339	0.90%
Gove	2,735	\$ 3,389,816	\$ 1,305.92	1.08	2,956	0.10%
Graham	2,376	\$ 2,167,357	\$ 989.37	0.82	1,945	0.07%
Grant	7,147	\$ 6,007,951	\$ 857.46	0.71	5,071	0.17%
Gray	5,743	\$ 5,458,166	\$ 979.92	0.81	4,657	0.16%

Table 1
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2024

County	Adjusted Population CY 2023	FY 2024 State Sales Tax Collections	FY 2024 Sales per Capita	FY 2024 Pull Factor	FY 2024 Trade Area Capture	FY 2024 Percent of Market Share
Greeley	1,181	\$ 913,064	\$ 838.74	0.69	820	0.03%
Greenwood	5,870	\$ 4,312,779	\$ 784.27	0.65	3,809	0.13%
Hamilton	2,437	\$ 2,105,611	\$ 928.94	0.77	1,873	0.06%
Harper	5,435	\$ 4,061,521	\$ 815.90	0.68	3,669	0.13%
Harvey	33,504	\$ 26,294,153	\$ 879.74	0.73	24,390	0.83%
Haskell	3,630	\$ 3,825,702	\$ 1,090.15	0.90	3,275	0.11%
Hodgeman	1,655	\$ 866,739	\$ 559.49	0.46	766	0.03%
Jackson	13,368	\$ 8,741,065	\$ 731.20	0.61	8,088	0.28%
Jefferson	18,327	\$ 8,013,209	\$ 466.03	0.39	7,067	0.24%
Jewell	2,847	\$ 1,281,044	\$ 487.86	0.40	1,149	0.04%
Johnson	622,237	\$ 857,590,079	\$ 1,493.32	1.24	768,900	26.25%
Kearny	3,823	\$ 2,295,768	\$ 638.90	0.53	2,021	0.07%
Kingman	7,066	\$ 5,220,081	\$ 786.52	0.65	4,599	0.16%
Kiowa	2,374	\$ 2,021,426	\$ 906.43	0.75	1,781	0.06%
Labette	19,526	\$ 14,790,300	\$ 848.82	0.70	13,715	0.47%
Lane	1,529	\$ 1,080,842	\$ 741.38	0.61	938	0.03%
Leavenworth	79,893	\$ 48,871,300	\$ 665.09	0.55	43,969	1.50%
Lincoln	2,920	\$ 1,372,549	\$ 511.71	0.42	1,236	0.04%
Linn	9,860	\$ 5,826,260	\$ 634.16	0.52	5,174	0.18%
Logan	2,665	\$ 2,657,312	\$ 1,060.50	0.88	2,339	0.08%
Lyon	32,172	\$ 33,052,923	\$ 1,132.14	0.94	30,140	1.03%
Marion	11,690	\$ 7,378,635	\$ 674.98	0.56	6,529	0.22%
Marshall	9,933	\$ 10,124,105	\$ 1,128.97	0.93	9,279	0.32%
McPherson	30,091	\$ 31,788,360	\$ 1,147.11	0.95	28,563	0.98%
Meade	3,911	\$ 3,074,173	\$ 841.87	0.70	2,725	0.09%
Miami	35,320	\$ 27,544,483	\$ 864.05	0.71	25,253	0.86%
Mitchell	5,719	\$ 6,802,368	\$ 1,199.44	0.99	5,676	0.19%
Montgomery	30,568	\$ 27,449,327	\$ 1,004.61	0.83	25,411	0.87%
Morris	5,334	\$ 3,666,595	\$ 752.02	0.62	3,319	0.11%
Morton	2,580	\$ 1,591,956	\$ 680.28	0.56	1,452	0.05%
Nemaha	10,114	\$ 9,463,267	\$ 1,004.70	0.83	8,409	0.29%
Neosho	15,420	\$ 14,896,725	\$ 1,069.49	0.88	13,646	0.47%
Ness	2,618	\$ 3,107,463	\$ 1,240.98	1.03	2,688	0.09%
Norton	4,626	\$ 4,402,994	\$ 1,033.36	0.86	3,956	0.14%
Osage	15,824	\$ 7,081,066	\$ 490.19	0.41	6,419	0.22%

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County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2024

County	Adjusted Population CY 2023	FY 2024 State Sales Tax Collections	FY 2024 Sales per Capita	FY 2024 Pull Factor	FY 2024 Trade Area Capture	FY 2024 Percent of Market Share
Osborne	3,427	\$ 2,182,775	\$ 707.81	0.59	2,007	0.07%
Ottawa	5,818	\$ 2,114,193	\$ 390.96	0.32	1,882	0.06%
Pawnee	5,592	\$ 4,683,447	\$ 917.75	0.76	4,247	0.14%
Phillips	4,761	\$ 4,004,148	\$ 924.91	0.77	3,644	0.12%
Pottawatomie	26,382	\$ 39,652,591	\$ 1,669.12	1.38	36,438	1.24%
Pratt	9,082	\$ 13,040,739	\$ 1,583.73	1.31	11,902	0.41%
Rawlins	2,463	\$ 1,677,255	\$ 738.41	0.61	1,505	0.05%
Reno	59,707	\$ 67,282,169	\$ 1,217.40	1.01	60,148	2.05%
Republic	4,627	\$ 4,931,244	\$ 1,123.67	0.93	4,302	0.15%
Rice	9,260	\$ 6,835,718	\$ 790.62	0.65	6,058	0.21%
Riley	71,402	\$ 61,720,811	\$ 920.10	0.76	54,363	1.86%
Rooks	4,652	\$ 3,899,349	\$ 904.34	0.75	3,481	0.12%
Rush	2,830	\$ 1,713,381	\$ 666.50	0.55	1,561	0.05%
Russell	6,723	\$ 5,911,624	\$ 949.04	0.79	5,280	0.18%
Saline	53,098	\$ 79,400,656	\$ 1,624.00	1.34	71,355	2.44%
Scott	4,922	\$ 5,570,592	\$ 1,199.62	0.99	4,886	0.17%
Sedgwick	528,215	\$ 666,509,001	\$ 1,359.69	1.13	594,307	20.29%
Seward	21,067	\$ 26,763,496	\$ 1,400.19	1.16	24,409	0.83%
Shawnee	176,705	\$ 201,310,987	\$ 1,240.92	1.03	181,449	6.19%
Sheridan	2,423	\$ 2,310,157	\$ 1,016.50	0.84	2,038	0.07%
Sherman	5,844	\$ 7,553,789	\$ 1,444.09	1.19	6,983	0.24%
Smith	3,590	\$ 2,605,637	\$ 814.48	0.67	2,420	0.08%
Stafford	3,909	\$ 2,604,499	\$ 727.86	0.60	2,354	0.08%
Stanton	1,901	\$ 1,563,679	\$ 896.67	0.74	1,410	0.05%
Stevens	5,077	\$ 4,361,369	\$ 890.71	0.74	3,742	0.13%
Sumner	22,334	\$ 13,508,070	\$ 672.00	0.56	12,419	0.42%
Thomas	7,865	\$ 13,575,825	\$ 1,899.79	1.57	12,364	0.42%
Trego	2,731	\$ 2,638,578	\$ 1,033.97	0.86	2,337	0.08%
Wabaunsee	7,057	\$ 3,296,413	\$ 498.77	0.41	2,913	0.10%
Wallace	1,509	\$ 1,282,222	\$ 904.00	0.75	1,129	0.04%
Washington	5,504	\$ 12,375,646	\$ 2,298.35	1.90	10,468	0.36%
Wichita	2,082	\$ 1,959,067	\$ 1,011.34	0.84	1,742	0.06%
Wilson	8,382	\$ 4,774,161	\$ 626.80	0.52	4,347	0.15%
Woodson	3,115	\$ 1,513,116	\$ 534.22	0.44	1,377	0.05%
Wyandotte	165,281	\$ 184,535,508	\$ 1,191.67	0.99	162,981	5.56%

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County	Adjusted Population CY 2023	FY 2024 State Sales Tax Collections	FY 2024 Sales per Capita	FY 2024 Pull Factor	FY 2024 Trade Area Capture	FY 2024 Percent of Market Share
Statewide	2,929,116	\$ 3,264,031,826	\$ 1,114.34		2,929,116	100.00%

Table 2
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2024

County	Adjusted Population CY 2023	FY 2024 State Sales Tax Collections	FY 2024 Sales per Capita	FY 2024 Pull Factor	FY 2024 Trade Area Capture	FY 2024 Percent of Market Share
Washington	5,504	\$ 12,375,646	\$ 2,298.35	1.90	10,468	0.36%
Thomas	7,865	\$ 13,575,825	\$ 1,899.79	1.57	12,364	0.42%
Ellis	28,810	\$ 45,565,965	\$ 1,713.32	1.42	40,845	1.39%
Finney	37,466	\$ 58,838,028	\$ 1,712.05	1.42	53,078	1.81%
Pottawatomie	26,382	\$ 39,652,591	\$ 1,669.12	1.38	36,438	1.24%
Saline	53,098	\$ 79,400,656	\$ 1,624.00	1.34	71,355	2.44%
Pratt	9,082	\$ 13,040,739	\$ 1,583.73	1.31	11,902	0.41%
Johnson	622,237	\$ 857,590,079	\$ 1,493.32	1.24	768,900	26.25%
Barton	24,899	\$ 33,258,464	\$ 1,453.45	1.20	29,946	1.02%
Sherman	5,844	\$ 7,553,789	\$ 1,444.09	1.19	6,983	0.24%
Seward	21,067	\$ 26,763,496	\$ 1,400.19	1.16	24,409	0.83%
Sedgwick	528,215	\$ 666,509,001	\$ 1,359.69	1.13	594,307	20.29%
Ford	33,980	\$ 40,904,951	\$ 1,310.98	1.08	36,862	1.26%
Gove	2,735	\$ 3,389,816	\$ 1,305.92	1.08	2,956	0.10%
Barber	4,071	\$ 5,050,298	\$ 1,305.36	1.08	4,397	0.15%
Ness	2,618	\$ 3,107,463	\$ 1,240.98	1.03	2,688	0.09%
Shawnee	176,705	\$ 201,310,987	\$ 1,240.92	1.03	181,449	6.19%
Reno	59,707	\$ 67,282,169	\$ 1,217.40	1.01	60,148	2.05%
Scott	4,922	\$ 5,570,592	\$ 1,199.62	0.99	4,886	0.17%
Mitchell	5,719	\$ 6,802,368	\$ 1,199.44	0.99	5,676	0.19%
Wyandotte	165,281	\$ 184,535,508	\$ 1,191.67	0.99	162,981	5.56%
Cloud	8,854	\$ 9,218,934	\$ 1,170.36	0.97	8,575	0.29%
Clark	1,847	\$ 2,026,437	\$ 1,156.21	0.96	1,767	0.06%
Coffey	8,251	\$ 9,029,304	\$ 1,152.98	0.95	7,872	0.27%
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Allen	12,412	\$ 12,176,777	\$ 1,087.23	0.90	11,167	0.38%
Neosho	15,420	\$ 14,896,725	\$ 1,069.49	0.88	13,646	0.47%
Logan	2,665	\$ 2,657,312	\$ 1,060.50	0.88	2,339	0.08%

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Franklin	26,125	\$ 24,741,651	\$ 1,050.55	0.87	22,711	0.78%
Trego	2,731	\$ 2,638,578	\$ 1,033.97	0.86	2,337	0.08%
Norton	4,626	\$ 4,402,994	\$ 1,033.36	0.86	3,956	0.14%
Clay	8,007	\$ 7,576,075	\$ 1,023.29	0.85	6,780	0.23%
Sheridan	2,423	\$ 2,310,157	\$ 1,016.50	0.84	2,038	0.07%
Wichita	2,082	\$ 1,959,067	\$ 1,011.34	0.84	1,742	0.06%
Comanche	1,655	\$ 1,564,725	\$ 1,007.22	0.83	1,379	0.05%
Nemaha	10,114	\$ 9,463,267	\$ 1,004.70	0.83	8,409	0.29%
Montgomery	30,568	\$ 27,449,327	\$ 1,004.61	0.83	25,411	0.87%
Graham	2,376	\$ 2,167,357	\$ 989.37	0.82	1,945	0.07%
Crawford	38,764	\$ 34,679,401	\$ 983.67	0.81	31,553	1.08%
Gray	5,743	\$ 5,458,166	\$ 979.92	0.81	4,657	0.16%
Russell	6,723	\$ 5,911,624	\$ 949.04	0.79	5,280	0.18%
Brown	9,250	\$ 7,753,844	\$ 945.58	0.78	7,238	0.25%
Butler	67,211	\$ 57,410,508	\$ 933.84	0.77	51,936	1.77%
Hamilton	2,437	\$ 2,105,611	\$ 928.94	0.77	1,873	0.06%
Phillips	4,761	\$ 4,004,148	\$ 924.91	0.77	3,644	0.12%
Riley	71,402	\$ 61,720,811	\$ 920.10	0.76	54,363	1.86%
Pawnee	5,592	\$ 4,683,447	\$ 917.75	0.76	4,247	0.14%
Geary	35,047	\$ 28,661,761	\$ 908.22	0.75	26,339	0.90%
Kiowa	2,374	\$ 2,021,426	\$ 906.43	0.75	1,781	0.06%
Rooks	4,652	\$ 3,899,349	\$ 904.34	0.75	3,481	0.12%
Wallace	1,509	\$ 1,282,222	\$ 904.00	0.75	1,129	0.04%
Stanton	1,901	\$ 1,563,679	\$ 896.67	0.74	1,410	0.05%
Stevens	5,077	\$ 4,361,369	\$ 890.71	0.74	3,742	0.13%
Harvey	33,504	\$ 26,294,153	\$ 879.74	0.73	24,390	0.83%
Miami	35,320	\$ 27,544,483	\$ 864.05	0.71	25,253	0.86%
Bourbon	14,408	\$ 11,103,347	\$ 861.90	0.71	10,276	0.35%
Grant	7,147	\$ 6,007,951	\$ 857.46	0.71	5,071	0.17%
Labette	19,526	\$ 14,790,300	\$ 848.82	0.70	13,715	0.47%
Meade	3,911	\$ 3,074,173	\$ 841.87	0.70	2,725	0.09%
Greeley	1,181	\$ 913,064	\$ 838.74	0.69	820	0.03%
Ellsworth	5,461	\$ 4,173,491	\$ 825.40	0.68	3,730	0.13%

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Smith	3,590	\$ 2,605,637	\$ 814.48	0.67	2,420	0.08%
Cowley	33,321	\$ 24,060,504	\$ 812.54	0.67	22,404	0.76%
Anderson	7,838	\$ 5,951,070	\$ 807.26	0.67	5,236	0.18%
Rice	9,260	\$ 6,835,718	\$ 790.62	0.65	6,058	0.21%
Atchison	16,016	\$ 11,145,789	\$ 788.59	0.65	10,451	0.36%
Kingman	7,066	\$ 5,220,081	\$ 786.52	0.65	4,599	0.16%
Greenwood	5,870	\$ 4,312,779	\$ 784.27	0.65	3,809	0.13%
Edwards	2,733	\$ 1,895,188	\$ 754.99	0.62	1,707	0.06%
Morris	5,334	\$ 3,666,595	\$ 752.02	0.62	3,319	0.11%
Lane	1,529	\$ 1,080,842	\$ 741.38	0.61	938	0.03%
Rawlins	2,463	\$ 1,677,255	\$ 738.41	0.61	1,505	0.05%
Jackson	13,368	\$ 8,741,065	\$ 731.20	0.61	8,088	0.28%
Cheyenne	2,636	\$ 1,781,719	\$ 730.17	0.60	1,593	0.05%
Stafford	3,909	\$ 2,604,499	\$ 727.86	0.60	2,354	0.08%
Decatur	2,712	\$ 1,801,848	\$ 712.38	0.59	1,599	0.05%
Osborne	3,427	\$ 2,182,775	\$ 707.81	0.59	2,007	0.07%
Chase	2,579	\$ 1,638,707	\$ 697.38	0.58	1,488	0.05%
Morton	2,580	\$ 1,591,956	\$ 680.28	0.56	1,452	0.05%
Marion	11,690	\$ 7,378,635	\$ 674.98	0.56	6,529	0.22%
Sumner	22,334	\$ 13,508,070	\$ 672.00	0.56	12,419	0.42%
Rush	2,830	\$ 1,713,381	\$ 666.50	0.55	1,561	0.05%
Leavenworth	79,893	\$ 48,871,300	\$ 665.09	0.55	43,969	1.50%
Elk	2,467	\$ 1,540,716	\$ 657.76	0.54	1,343	0.05%
Kearny	3,823	\$ 2,295,768	\$ 638.90	0.53	2,021	0.07%
Linn	9,860	\$ 5,826,260	\$ 634.16	0.52	5,174	0.18%
Wilson	8,382	\$ 4,774,161	\$ 626.80	0.52	4,347	0.15%
Doniphan	7,493	\$ 4,449,864	\$ 624.64	0.52	3,873	0.13%
Hodgeman	1,655	\$ 866,739	\$ 559.49	0.46	766	0.03%
Woodson	3,115	\$ 1,513,116	\$ 534.22	0.44	1,377	0.05%
Chautauqua	3,347	\$ 1,643,867	\$ 524.70	0.43	1,453	0.05%
Lincoln	2,920	\$ 1,372,549	\$ 511.71	0.42	1,236	0.04%

Table 2
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2024

County	Adjusted Population CY 2023	FY 2024 State Sales Tax Collections	FY 2024 Sales per Capita	FY 2024 Pull Factor	FY 2024 Trade Area Capture	FY 2024 Percent of Market Share
Wabaunsee	7,057	\$ 3,296,413	\$ 498.77	0.41	2,913	0.10%
Osage	15,824	\$ 7,081,066	\$ 490.19	0.41	6,419	0.22%
Jewell	2,847	\$ 1,281,044	\$ 487.86	0.40	1,149	0.04%
Cherokee	19,054	\$ 8,410,216	\$ 475.74	0.39	7,501	0.26%
Jefferson	18,327	\$ 8,013,209	\$ 466.03	0.39	7,067	0.24%
Ottawa	5,818	\$ 2,114,193	\$ 390.96	0.32	1,882	0.06%
Statewide	2,929,116	\$ 3,264,031,826	\$ 1,114.34		2,929,116	100.00%

Table 3
Percent Change in Pull Factor, Trade Area Capture and Market Share
Fiscal Year 2023 to 2024

County	FY 2024 Pull Factor	FY 2023 Pull Factor	Percent Change	FY 2024 Trade Area Capture	FY 2023 Trade Area Capture	Percent Change	FY 2024 Percent of Market Share	FY 2023 Percent of Market Share	Percent Change
Allen	0.90	0.86	5.1%	11,167	10,771	3.7%	0.38%	0.37%	5.07%
Anderson	0.67	0.69	-2.9%	5,236	5,352	-2.2%	0.18%	0.18%	-2.94%
Atchison	0.65	0.68	-4.6%	10,451	11,017	-5.1%	0.36%	0.38%	-4.59%
Barber	1.08	1.10	-1.4%	4,397	4,517	-2.6%	0.15%	0.15%	-1.43%
Barton	1.20	1.02	18.1%	29,946	25,550	17.2%	1.02%	0.87%	18.06%
Bourbon	0.71	0.76	-6.3%	10,276	11,030	-6.8%	0.35%	0.38%	-6.29%
Brown	0.78	0.88	-10.6%	7,238	8,194	-11.7%	0.25%	0.28%	-10.58%
Butler	0.77	0.75	2.7%	51,936	50,161	3.5%	1.77%	1.71%	2.74%
Chase	0.58	0.85	-32.3%	1,488	2,173	-31.5%	0.05%	0.07%	-32.33%
Chautauqua	0.43	0.51	-14.5%	1,453	1,734	-16.2%	0.05%	0.06%	-14.50%
Cherokee	0.39	0.55	-28.8%	7,501	10,548	-28.9%	0.26%	0.36%	-28.76%
Cheyenne	0.60	0.71	-15.0%	1,593	1,837	-13.3%	0.05%	0.06%	-15.04%
Clark	0.96	0.89	7.7%	1,767	1,718	2.9%	0.06%	0.06%	7.65%
Clay	0.85	0.88	-3.8%	6,780	7,081	-4.3%	0.23%	0.24%	-3.83%
Cloud	0.97	0.91	6.2%	8,575	8,157	5.1%	0.29%	0.28%	6.21%
Coffey	0.95	1.03	-7.2%	7,872	8,517	-7.6%	0.27%	0.29%	-7.25%
Comanche	0.83	0.91	-8.1%	1,379	1,525	-9.6%	0.05%	0.05%	-8.13%
Cowley	0.67	0.69	-2.6%	22,404	23,302	-3.9%	0.76%	0.80%	-2.55%
Crawford	0.81	0.84	-3.4%	31,553	32,942	-4.2%	1.08%	1.13%	-3.44%
Decatur	0.59	0.76	-22.6%	1,599	2,049	-22.0%	0.05%	0.07%	-22.64%
Dickinson	0.68	0.67	0.9%	12,496	12,370	1.0%	0.43%	0.42%	0.93%
Doniphan	0.52	0.63	-18.6%	3,873	4,723	-18.0%	0.13%	0.16%	-18.58%
Douglas	0.91	0.88	3.0%	109,597	105,912	3.5%	3.74%	3.62%	2.97%
Edwards	0.62	0.62	1.5%	1,707	1,686	1.3%	0.06%	0.06%	1.48%
Elk	0.54	0.61	-10.7%	1,343	1,488	-9.8%	0.05%	0.05%	-10.73%
Ellis	1.42	1.30	8.9%	40,845	37,673	8.4%	1.39%	1.29%	8.91%
Ellsworth	0.68	0.68	0.7%	3,730	3,865	-3.5%	0.13%	0.13%	0.67%
Finney	1.42	1.28	10.8%	53,078	48,151	10.2%	1.81%	1.65%	10.77%
Ford	1.08	1.01	7.3%	36,862	34,223	7.7%	1.26%	1.17%	7.29%
Franklin	0.87	0.83	4.7%	22,711	21,581	5.2%	0.78%	0.74%	4.70%
Geary	0.75	0.72	4.7%	26,339	25,617	2.8%	0.90%	0.88%	4.71%
Gove	1.08	1.03	4.6%	2,956	2,808	5.2%	0.10%	0.10%	4.56%
Graham	0.82	0.89	-8.4%	1,945	2,155	-9.7%	0.07%	0.07%	-8.40%
Grant	0.71	0.79	-10.5%	5,071	5,704	-11.1%	0.17%	0.19%	-10.47%
Gray	0.81	0.89	-9.2%	4,657	5,118	-9.0%	0.16%	0.17%	-9.23%
Greeley	0.69	0.78	-11.4%	820	958	-14.5%	0.03%	0.03%	-11.43%
Greenwood	0.65	0.66	-1.2%	3,809	3,902	-2.4%	0.13%	0.13%	-1.22%
Hamilton	0.77	0.78	-0.9%	1,873	1,885	-0.6%	0.06%	0.06%	-0.91%
Harper	0.68	0.74	-9.2%	3,669	3,960	-7.3%	0.13%	0.14%	-9.24%
Harvey	0.73	0.72	1.0%	24,390	24,352	0.2%	0.83%	0.83%	1.04%
Haskell	0.90	0.88	2.4%	3,275	3,149	4.0%	0.11%	0.11%	2.45%
Hodgeman	0.46	0.52	-11.5%	766	918	-16.6%	0.03%	0.03%	-11.51%
Jackson	0.61	0.60	1.2%	8,088	7,945	1.8%	0.28%	0.27%	1.18%
Jefferson	0.39	0.50	-23.3%	7,067	9,223	-23.4%	0.24%	0.32%	-23.30%
Jewell	0.40	0.46	-13.1%	1,149	1,346	-14.6%	0.04%	0.05%	-13.10%
Johnson	1.24	1.30	-4.7%	768,900	803,064	-4.3%	26.25%	27.44%	-4.72%
Kearny	0.53	0.53	-0.3%	2,021	2,045	-1.1%	0.07%	0.07%	-0.32%
Kingman	0.65	0.67	-2.9%	4,599	4,821	-4.6%	0.16%	0.16%	-2.89%
Kiowa	0.75	0.78	-4.2%	1,781	1,882	-5.4%	0.06%	0.06%	-4.18%
Labette	0.70	0.71	-0.5%	13,715	13,813	-0.7%	0.47%	0.47%	-0.49%
Lane	0.61	0.93	-34.0%	938	1,447	-35.2%	0.03%	0.05%	-34.03%
Leavenworth	0.55	0.62	-11.0%	43,969	49,066	-10.4%	1.50%	1.68%	-11.02%
Lincoln	0.42	0.47	-10.4%	1,236	1,370	-9.7%	0.04%	0.05%	-10.37%
Linn	0.52	0.60	-12.5%	5,174	5,872	-11.9%	0.18%	0.20%	-12.46%
Logan	0.88	0.81	8.0%	2,339	2,198	6.4%	0.08%	0.08%	7.98%
Lyon	0.94	0.93	1.2%	30,140	29,525	2.1%	1.03%	1.01%	1.21%
Marion	0.56	0.64	-13.4%	6,529	7,653	-14.7%	0.22%	0.26%	-13.38%
Marshall	0.93	0.98	-4.6%	9,279	9,773	-5.0%	0.32%	0.33%	-4.58%
McPherson	0.95	0.96	-0.8%	28,563	28,721	-0.6%	0.98%	0.98%	-0.81%
Meade	0.70	0.73	-5.2%	2,725	2,864	-4.9%	0.09%	0.10%	-5.21%
Miami	0.71	0.76	-6.1%	25,253	26,562	-4.9%	0.86%	0.91%	-6.15%
Mitchell	0.99	1.11	-10.5%	5,676	6,364	-10.8%	0.19%	0.22%	-10.52%
Montgomery	0.83	0.82	1.4%	25,411	25,402	0.0%	0.87%	0.87%	1.44%
Morris	0.62	0.64	-3.2%	3,319	3,438	-3.5%	0.11%	0.12%	-3.18%
Morton	0.56	0.62	-9.4%	1,452	1,616	-10.1%	0.05%	0.06%	-9.44%

Table 3
Percent Change in Pull Factor, Trade Area Capture and Market Share
Fiscal Year 2023 to 2024

County	FY 2024 Pull Factor	FY 2023 Pull Factor	Percent Change	FY 2024 Trade Area Capture	FY 2023 Trade Area Capture	Percent Change	FY 2024 Percent of Market Share	FY 2023 Percent of Market Share	Percent Change
Nemaha	0.83	0.88	-6.0%	8,409	8,946	-6.0%	0.29%	0.31%	-6.00%
Neosho	0.88	0.82	7.8%	13,646	12,816	6.5%	0.47%	0.44%	7.77%
Ness	1.03	1.09	-6.0%	2,688	2,889	-6.9%	0.09%	0.10%	-5.98%
Norton	0.86	0.93	-7.7%	3,956	4,254	-7.0%	0.14%	0.15%	-7.72%
Osage	0.41	0.43	-6.3%	6,419	6,777	-5.3%	0.22%	0.23%	-6.31%
Osborne	0.59	0.64	-8.3%	2,007	2,230	-10.0%	0.07%	0.08%	-8.33%
Ottawa	0.32	0.41	-20.8%	1,882	2,366	-20.4%	0.06%	0.08%	-20.76%
Pawnee	0.76	0.71	7.0%	4,247	4,015	5.8%	0.14%	0.14%	6.99%
Phillips	0.77	0.89	-13.9%	3,644	4,273	-14.7%	0.12%	0.15%	-13.86%
Pottawatomie	1.38	1.30	6.0%	36,438	34,244	6.4%	1.24%	1.17%	5.97%
Pratt	1.31	1.17	12.3%	11,902	10,581	12.5%	0.41%	0.36%	12.30%
Rawlins	0.61	0.79	-22.9%	1,505	2,004	-24.9%	0.05%	0.07%	-22.94%
Reno	1.01	0.97	4.3%	60,148	57,692	4.3%	2.05%	1.97%	4.34%
Republic	0.93	1.14	-18.2%	4,302	5,274	-18.4%	0.15%	0.18%	-18.16%
Rice	0.65	0.71	-7.7%	6,058	6,671	-9.2%	0.21%	0.23%	-7.75%
Riley	0.76	0.73	4.3%	54,363	51,929	4.7%	1.86%	1.77%	4.26%
Rooks	0.75	0.77	-2.4%	3,481	3,599	-3.3%	0.12%	0.12%	-2.36%
Rush	0.55	0.64	-13.3%	1,561	1,861	-16.1%	0.05%	0.06%	-13.26%
Russell	0.79	0.78	1.0%	5,280	5,164	2.3%	0.18%	0.18%	0.97%
Saline	1.34	1.22	10.1%	71,355	65,438	9.0%	2.44%	2.24%	10.06%
Scott	0.99	0.95	5.0%	4,886	4,742	3.0%	0.17%	0.16%	4.96%
Sedgwick	1.13	1.08	4.5%	594,307	565,405	5.1%	20.29%	19.32%	4.54%
Seward	1.16	1.07	8.0%	24,409	22,919	6.5%	0.83%	0.78%	7.97%
Shawnee	1.03	1.01	2.2%	181,449	177,473	2.2%	6.19%	6.06%	2.17%
Sheridan	0.84	0.83	1.9%	2,038	2,002	1.8%	0.07%	0.07%	1.91%
Sherman	1.19	1.07	12.1%	6,983	6,215	12.4%	0.24%	0.21%	12.10%
Smith	0.67	0.70	-4.2%	2,420	2,487	-2.7%	0.08%	0.08%	-4.24%
Stafford	0.60	0.60	0.6%	2,354	2,390	-1.5%	0.08%	0.08%	0.61%
Stanton	0.74	0.79	-5.5%	1,410	1,542	-8.5%	0.05%	0.05%	-5.53%
Stevens	0.74	0.73	1.6%	3,742	3,754	-0.3%	0.13%	0.13%	1.61%
Sumner	0.56	0.62	-9.9%	12,419	13,867	-10.4%	0.42%	0.47%	-9.88%
Thomas	1.57	1.51	4.4%	12,364	11,881	4.1%	0.42%	0.41%	4.43%
Trego	0.86	0.79	8.6%	2,337	2,168	7.8%	0.08%	0.07%	8.60%
Wabaunsee	0.41	0.47	-11.3%	2,913	3,267	-10.9%	0.10%	0.11%	-11.34%
Wallace	0.75	0.73	1.8%	1,129	1,093	3.3%	0.04%	0.04%	1.82%
Washington	1.90	3.88	-51.0%	10,468	21,339	-50.9%	0.36%	0.73%	-50.97%
Wichita	0.84	0.89	-6.0%	1,742	1,838	-5.2%	0.06%	0.06%	-6.01%
Wilson	0.52	0.58	-10.8%	4,347	5,015	-13.3%	0.15%	0.17%	-10.83%
Woodson	0.44	0.56	-21.3%	1,377	1,747	-21.2%	0.05%	0.06%	-21.35%
Wyandotte	0.99	0.94	4.9%	162,981	155,761	4.6%	5.56%	5.32%	4.93%
Statewide				2,929,116	2,926,310	0.1%			

Kansas Counties

Fiscal Year 2024 Sales Tax Pull Factor

