

# **COUNTY TRADE PULL FACTORS**

**Annual report for Fiscal Year 2025  
(July 2024 through June 2025)**

**Kansas Department of Revenue  
Office of Policy and Research  
Issued December 2025**

# Introduction

The County Trade Pull Factor report provides different measures of retail market data for the 105 Kansas counties for fiscal year 2025, which represents the period July 1, 2024, through June 30, 2025. 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 tax<sup>1</sup>. 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 2025 report consists of three tables:

- Table 1 lists the FY 2025 measures for each county in alphabetical order.
- Table 2 lists the FY 2025 measures for each county by pull factor in descending order.
- Table 3 provides the change in the three measures from fiscal year 2024. As a rule, all three measures will move in the same direction. If the percent change in CTPF is negative, the trade area capture and market share will also be negative. If the percent

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<sup>1</sup> Beginning January 1, 2025, the state eliminated the sales tax on qualified food sales. For purposes of calculating the county trade pull factor, CY 2024 sales tax collections (taxed at 2%) were not included.

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 2024 county population estimates are from the U.S. Census Bureau as certified by the Division of the Budget July 1, 2025, 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.

In 2022, the Kansas Legislature passed a law reducing the state sales tax rate on food and food ingredients to 4.0% starting on January 1, 2023. Starting on January 1, 2024, the state sales tax rate on food and food ingredients was reduced to 2.0%. And, starting on January 1, 2025, the state sales tax rate was reduced to 0.0%. Beginning with the FY

2025 report, food and food ingredient sales are not included in the County Trade Pull Factors Report.

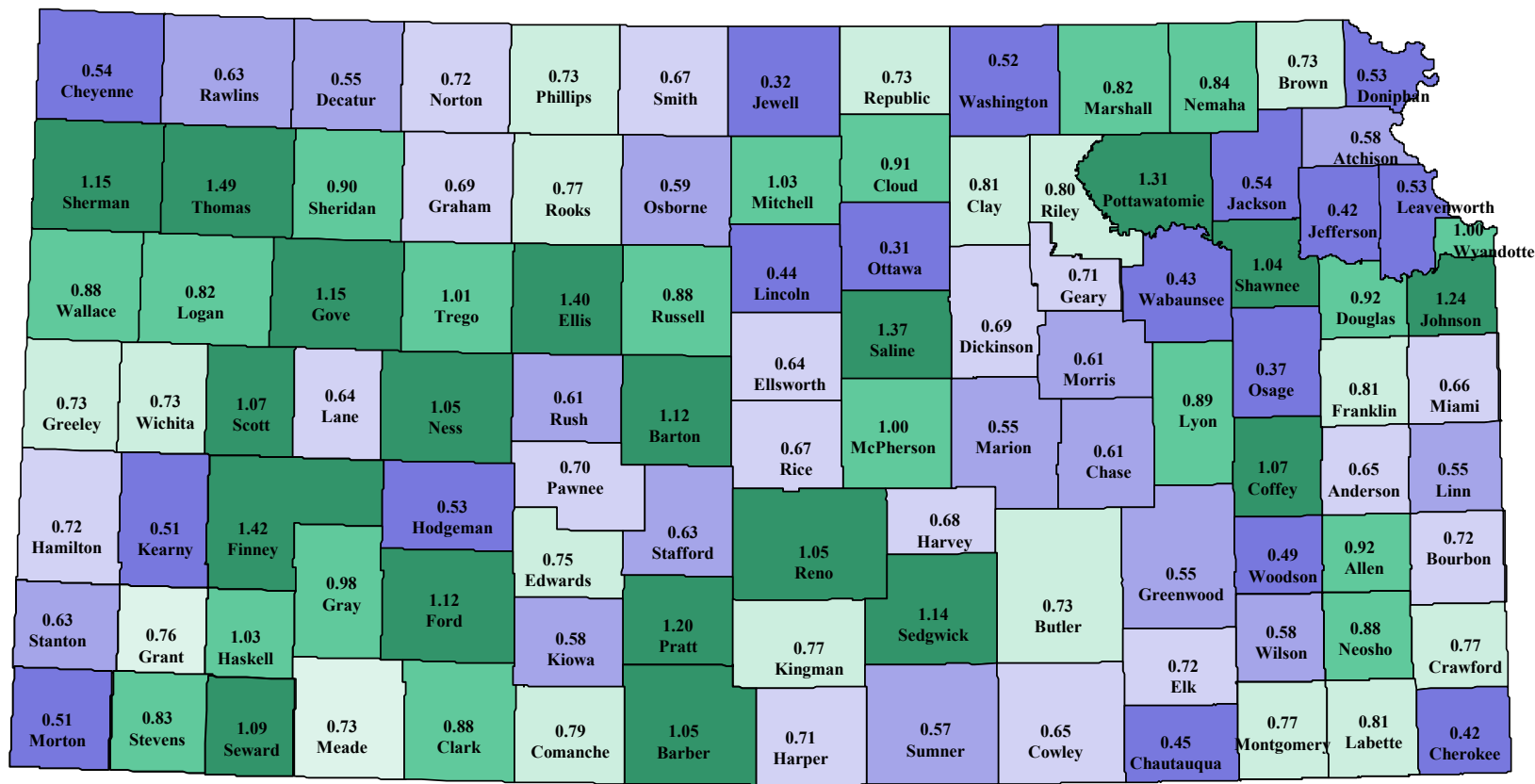
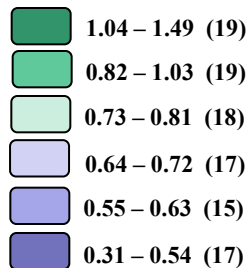
State sales tax collections are generated by the Department of Revenue from sales tax returns filed by the state's retailers. Sales tax reports issued by the department are available at <http://www.ksrevenue.org>.

## 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/>>.

# Kansas Counties

## Fiscal Year 2025 Sales Tax Pull Factor



**Table 1**  
**County Trade Pull Factors, Trade Area Capture, Market Share**  
**Fiscal Year 2025**

<b>County</b>	<b>Adjusted Population CY 2024</b>	<b>FY 2025 State Sales Tax Collections*</b>	<b>FY 2025 Sales per Capita</b>	<b>FY 2025 Pull Factor</b>	<b>FY 2025 Trade Area Capture</b>	<b>FY 2025 Percent of Market Share</b>
Allen	12,425	\$ 11,675,345	\$ 939.67	0.92	11,394	0.39%
Anderson	7,908	\$ 5,241,620	\$ 662.83	0.65	5,115	0.17%
Atchison	16,249	\$ 9,605,730	\$ 591.16	0.58	9,374	0.32%
Barber	4,070	\$ 4,380,955	\$ 1,076.40	1.05	4,275	0.14%
Barton	24,835	\$ 28,556,415	\$ 1,149.85	1.12	27,868	0.94%
Bourbon	14,424	\$ 10,689,914	\$ 741.12	0.72	10,432	0.35%
Brown	9,142	\$ 6,813,248	\$ 745.27	0.73	6,649	0.22%
Butler	67,468	\$ 50,474,475	\$ 748.12	0.73	49,257	1.66%
Chase	2,507	\$ 1,569,687	\$ 626.12	0.61	1,532	0.05%
Chautauqua	3,339	\$ 1,523,080	\$ 456.15	0.45	1,486	0.05%
Cherokee	19,133	\$ 8,185,700	\$ 427.83	0.42	7,988	0.27%
Cheyenne	2,646	\$ 1,451,128	\$ 548.42	0.54	1,416	0.05%
Clark	1,873	\$ 1,697,815	\$ 906.47	0.88	1,657	0.06%
Clay	7,969	\$ 6,600,750	\$ 828.30	0.81	6,442	0.22%
Cloud	8,723	\$ 8,170,412	\$ 936.65	0.91	7,973	0.27%
Coffey	8,301	\$ 9,128,654	\$ 1,099.71	1.07	8,908	0.30%
Comanche	1,694	\$ 1,367,326	\$ 807.16	0.79	1,334	0.05%
Cowley	33,312	\$ 22,053,156	\$ 662.02	0.65	21,521	0.73%
Crawford	38,904	\$ 30,865,076	\$ 793.37	0.77	30,121	1.02%
Decatur	2,716	\$ 1,536,779	\$ 565.82	0.55	1,500	0.05%
Dickinson	18,621	\$ 13,244,099	\$ 711.25	0.69	12,925	0.44%
Doniphan	7,575	\$ 4,117,789	\$ 543.60	0.53	4,018	0.14%
Douglas	121,989	\$ 115,142,581	\$ 943.88	0.92	112,365	3.80%
Edwards	2,731	\$ 2,111,298	\$ 773.09	0.75	2,060	0.07%
Elk	2,436	\$ 1,799,149	\$ 738.57	0.72	1,756	0.06%
Ellis	29,007	\$ 41,645,475	\$ 1,435.70	1.40	40,641	1.37%
Ellsworth	5,420	\$ 3,560,941	\$ 657.00	0.64	3,475	0.12%
Finney	38,354	\$ 53,848,761	\$ 1,403.99	1.37	52,550	1.78%
Ford	34,072	\$ 38,953,601	\$ 1,143.27	1.12	38,014	1.28%
Franklin	26,273	\$ 21,688,093	\$ 825.49	0.81	21,165	0.72%
Geary	35,459	\$ 25,815,721	\$ 728.04	0.71	25,193	0.85%
Gove	2,658	\$ 3,131,614	\$ 1,178.18	1.15	3,056	0.10%
Graham	2,370	\$ 1,672,448	\$ 705.67	0.69	1,632	0.06%
Grant	7,097	\$ 5,527,340	\$ 778.83	0.76	5,394	0.18%
Gray	5,730	\$ 5,746,502	\$ 1,002.88	0.98	5,608	0.19%

**Table 1**  
**County Trade Pull Factors, Trade Area Capture, Market Share**  
**Fiscal Year 2025**

<b>County</b>	<b>Adjusted Population CY 2024</b>	<b>FY 2025 State Sales Tax Collections*</b>	<b>FY 2025 Sales per Capita</b>	<b>FY 2025 Pull Factor</b>	<b>FY 2025 Trade Area Capture</b>	<b>FY 2025 Percent of Market Share</b>
Greeley	1,152	\$ 864,415	\$ 750.36	0.73	844	0.03%
Greenwood	5,871	\$ 3,297,385	\$ 561.64	0.55	3,218	0.11%
Hamilton	2,488	\$ 1,839,434	\$ 739.32	0.72	1,795	0.06%
Harper	5,413	\$ 3,964,076	\$ 732.33	0.71	3,868	0.13%
Harvey	33,642	\$ 23,302,250	\$ 692.65	0.68	22,740	0.77%
Haskell	3,591	\$ 3,800,789	\$ 1,058.42	1.03	3,709	0.13%
Hodgeman	1,673	\$ 913,053	\$ 545.76	0.53	891	0.03%
Jackson	13,525	\$ 7,476,811	\$ 552.81	0.54	7,296	0.25%
Jefferson	18,332	\$ 7,830,317	\$ 427.14	0.42	7,641	0.26%
Jewell	2,899	\$ 958,214	\$ 330.53	0.32	935	0.03%
Johnson	632,276	\$ 803,066,972	\$ 1,270.12	1.24	783,696	26.49%
Kearny	3,808	\$ 1,989,908	\$ 522.56	0.51	1,942	0.07%
Kingman	6,946	\$ 5,487,602	\$ 790.04	0.77	5,355	0.18%
Kiowa	2,436	\$ 1,451,780	\$ 595.97	0.58	1,417	0.05%
Labette	19,482	\$ 16,212,369	\$ 832.17	0.81	15,821	0.53%
Lane	1,482	\$ 971,932	\$ 655.82	0.64	948	0.03%
Leavenworth	80,510	\$ 43,947,148	\$ 545.86	0.53	42,887	1.45%
Lincoln	2,928	\$ 1,305,948	\$ 446.02	0.44	1,274	0.04%
Linn	9,841	\$ 5,529,039	\$ 561.84	0.55	5,396	0.18%
Logan	2,694	\$ 2,250,041	\$ 835.20	0.82	2,196	0.07%
Lyon	32,520	\$ 29,801,973	\$ 916.42	0.89	29,083	0.98%
Marion	11,670	\$ 6,545,503	\$ 560.88	0.55	6,388	0.22%
Marshall	9,950	\$ 8,385,959	\$ 842.81	0.82	8,184	0.28%
McPherson	30,334	\$ 30,958,285	\$ 1,020.58	1.00	30,212	1.02%
Meade	3,892	\$ 2,891,598	\$ 742.96	0.73	2,822	0.10%
Miami	35,737	\$ 24,206,300	\$ 677.35	0.66	23,622	0.80%
Mitchell	5,803	\$ 6,126,030	\$ 1,055.67	1.03	5,978	0.20%
Montgomery	30,459	\$ 24,174,096	\$ 793.66	0.77	23,591	0.80%
Morris	5,279	\$ 3,284,777	\$ 622.23	0.61	3,206	0.11%
Morton	2,485	\$ 1,307,037	\$ 525.97	0.51	1,276	0.04%
Nemaha	10,062	\$ 8,679,618	\$ 862.61	0.84	8,470	0.29%
Neosho	15,552	\$ 14,002,286	\$ 900.35	0.88	13,665	0.46%
Ness	2,617	\$ 2,827,046	\$ 1,080.26	1.05	2,759	0.09%
Norton	4,640	\$ 3,421,985	\$ 737.50	0.72	3,339	0.11%
Osage	15,737	\$ 6,042,383	\$ 383.96	0.37	5,897	0.20%

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**Fiscal Year 2025**

<b>County</b>	<b>Adjusted Population CY 2024</b>	<b>FY 2025 State Sales Tax Collections*</b>	<b>FY 2025 Sales per Capita</b>	<b>FY 2025 Pull Factor</b>	<b>FY 2025 Trade Area Capture</b>	<b>FY 2025 Percent of Market Share</b>
Osborne	3,353	\$ 2,033,305	\$ 606.41	0.59	1,984	0.07%
Ottawa	5,853	\$ 1,868,210	\$ 319.19	0.31	1,823	0.06%
Pawnee	5,485	\$ 3,910,221	\$ 712.89	0.70	3,816	0.13%
Phillips	4,733	\$ 3,541,249	\$ 748.20	0.73	3,456	0.12%
Pottawatomie	26,876	\$ 36,058,983	\$ 1,341.68	1.31	35,189	1.19%
Pratt	9,137	\$ 11,199,283	\$ 1,225.71	1.20	10,929	0.37%
Rawlins	2,432	\$ 1,557,971	\$ 640.61	0.63	1,520	0.05%
Reno	59,611	\$ 64,075,480	\$ 1,074.89	1.05	62,530	2.11%
Republic	4,613	\$ 3,459,363	\$ 749.92	0.73	3,376	0.11%
Rice	9,284	\$ 6,353,049	\$ 684.30	0.67	6,200	0.21%
Riley	72,557	\$ 59,566,277	\$ 820.96	0.80	58,129	1.96%
Rooks	4,625	\$ 3,644,605	\$ 788.02	0.77	3,557	0.12%
Rush	2,810	\$ 1,742,865	\$ 620.24	0.61	1,701	0.06%
Russell	6,620	\$ 5,982,604	\$ 903.72	0.88	5,838	0.20%
Saline	53,459	\$ 75,192,401	\$ 1,406.54	1.37	73,379	2.48%
Scott	4,914	\$ 5,384,619	\$ 1,095.77	1.07	5,255	0.18%
Sedgwick	535,827	\$ 627,923,769	\$ 1,171.88	1.14	612,777	20.71%
Seward	21,276	\$ 23,695,408	\$ 1,113.72	1.09	23,124	0.78%
Shawnee	176,955	\$ 188,597,304	\$ 1,065.79	1.04	184,048	6.22%
Sheridan	2,397	\$ 2,206,360	\$ 920.47	0.90	2,153	0.07%
Sherman	5,796	\$ 6,803,250	\$ 1,173.78	1.15	6,639	0.22%
Smith	3,541	\$ 2,432,216	\$ 686.87	0.67	2,374	0.08%
Stafford	3,901	\$ 2,515,488	\$ 644.83	0.63	2,455	0.08%
Stanton	2,071	\$ 1,341,694	\$ 647.85	0.63	1,309	0.04%
Stevens	5,035	\$ 4,297,552	\$ 853.54	0.83	4,194	0.14%
Sumner	22,336	\$ 13,121,567	\$ 587.46	0.57	12,805	0.43%
Thomas	7,802	\$ 11,875,811	\$ 1,522.15	1.49	11,589	0.39%
Trego	2,774	\$ 2,873,340	\$ 1,035.81	1.01	2,804	0.09%
Wabaunsee	7,112	\$ 3,138,224	\$ 441.26	0.43	3,063	0.10%
Wallace	1,472	\$ 1,325,226	\$ 900.29	0.88	1,293	0.04%
Washington	5,572	\$ 2,948,887	\$ 529.23	0.52	2,878	0.10%
Wichita	2,072	\$ 1,550,989	\$ 748.55	0.73	1,514	0.05%
Wilson	8,398	\$ 5,008,894	\$ 596.44	0.58	4,888	0.17%
Woodson	3,111	\$ 1,564,734	\$ 502.97	0.49	1,527	0.05%
Wyandotte	169,418	\$ 174,010,967	\$ 1,027.11	1.00	169,814	5.74%



**Table 1**  
**County Trade Pull Factors, Trade Area Capture, Market Share**  
**Fiscal Year 2025**

<b>County</b>	<b>Adjusted Population CY 2024</b>	<b>FY 2025 State Sales Tax Collections*</b>	<b>FY 2025 Sales per Capita</b>	<b>FY 2025 Pull Factor</b>	<b>FY 2025 Trade Area Capture</b>	<b>FY 2025 Percent of Market Share</b>
Statewide	2,958,384	\$ 3,031,509,195	\$ 1,024.72		2,958,384	100.00%

\*Data does not include CY 2024 collections from food and food ingredient sales

**Table 2**  
**County Trade Pull Factors, Trade Area Capture, Market Share**  
**Fiscal Year 2025**

<b>County</b>	<b>Adjusted Population CY 2024</b>	<b>FY 2025 State Sales Tax Collections*</b>	<b>FY 2025 Sales per Capita</b>	<b>FY 2025 Pull Factor</b>	<b>FY 2025 Trade Area Capture</b>	<b>FY 2025 Percent of Market Share</b>
Thomas	7,802	\$ 11,875,811	\$ 1,522.15	1.49	11,589	0.39%
Ellis	29,007	\$ 41,645,475	\$ 1,435.70	1.40	40,641	1.37%
Saline	53,459	\$ 75,192,401	\$ 1,406.54	1.37	73,379	2.48%
Finney	38,354	\$ 53,848,761	\$ 1,403.99	1.37	52,550	1.78%
Pottawatomie	26,876	\$ 36,058,983	\$ 1,341.68	1.31	35,189	1.19%
Johnson	632,276	\$ 803,066,972	\$ 1,270.12	1.24	783,696	26.49%
Pratt	9,137	\$ 11,199,283	\$ 1,225.71	1.20	10,929	0.37%
Gove	2,658	\$ 3,131,614	\$ 1,178.18	1.15	3,056	0.10%
Sherman	5,796	\$ 6,803,250	\$ 1,173.78	1.15	6,639	0.22%
Sedgwick	535,827	\$ 627,923,769	\$ 1,171.88	1.14	612,777	20.71%
Barton	24,835	\$ 28,556,415	\$ 1,149.85	1.12	27,868	0.94%
Ford	34,072	\$ 38,953,601	\$ 1,143.27	1.12	38,014	1.28%
Seward	21,276	\$ 23,695,408	\$ 1,113.72	1.09	23,124	0.78%
Coffey	8,301	\$ 9,128,654	\$ 1,099.71	1.07	8,908	0.30%
Scott	4,914	\$ 5,384,619	\$ 1,095.77	1.07	5,255	0.18%
Ness	2,617	\$ 2,827,046	\$ 1,080.26	1.05	2,759	0.09%
Barber	4,070	\$ 4,380,955	\$ 1,076.40	1.05	4,275	0.14%
Reno	59,611	\$ 64,075,480	\$ 1,074.89	1.05	62,530	2.11%
Shawnee	176,955	\$ 188,597,304	\$ 1,065.79	1.04	184,048	6.22%
Haskell	3,591	\$ 3,800,789	\$ 1,058.42	1.03	3,709	0.13%
Mitchell	5,803	\$ 6,126,030	\$ 1,055.67	1.03	5,978	0.20%
Trego	2,774	\$ 2,873,340	\$ 1,035.81	1.01	2,804	0.09%
Wyandotte	169,418	\$ 174,010,967	\$ 1,027.11	1.00	169,814	5.74%
McPherson	30,334	\$ 30,958,285	\$ 1,020.58	1.00	30,212	1.02%
Gray	5,730	\$ 5,746,502	\$ 1,002.88	0.98	5,608	0.19%
Douglas	121,989	\$ 115,142,581	\$ 943.88	0.92	112,365	3.80%
Allen	12,425	\$ 11,675,345	\$ 939.67	0.92	11,394	0.39%
Cloud	8,723	\$ 8,170,412	\$ 936.65	0.91	7,973	0.27%
Sheridan	2,397	\$ 2,206,360	\$ 920.47	0.90	2,153	0.07%
Lyon	32,520	\$ 29,801,973	\$ 916.42	0.89	29,083	0.98%
Clark	1,873	\$ 1,697,815	\$ 906.47	0.88	1,657	0.06%
Russell	6,620	\$ 5,982,604	\$ 903.72	0.88	5,838	0.20%
Neosho	15,552	\$ 14,002,286	\$ 900.35	0.88	13,665	0.46%

**Table 2**  
**County Trade Pull Factors, Trade Area Capture, Market Share**  
**Fiscal Year 2025**

<b>County</b>	<b>Adjusted Population CY 2024</b>	<b>FY 2025 State Sales Tax Collections*</b>	<b>FY 2025 Sales per Capita</b>	<b>FY 2025 Pull Factor</b>	<b>FY 2025 Trade Area Capture</b>	<b>FY 2025 Percent of Market Share</b>
Wallace	1,472	\$ 1,325,226	\$ 900.29	0.88	1,293	0.04%
Nemaha	10,062	\$ 8,679,618	\$ 862.61	0.84	8,470	0.29%
Stevens	5,035	\$ 4,297,552	\$ 853.54	0.83	4,194	0.14%
Marshall	9,950	\$ 8,385,959	\$ 842.81	0.82	8,184	0.28%
Logan	2,694	\$ 2,250,041	\$ 835.20	0.82	2,196	0.07%
Labette	19,482	\$ 16,212,369	\$ 832.17	0.81	15,821	0.53%
Clay	7,969	\$ 6,600,750	\$ 828.30	0.81	6,442	0.22%
Franklin	26,273	\$ 21,688,093	\$ 825.49	0.81	21,165	0.72%
Riley	72,557	\$ 59,566,277	\$ 820.96	0.80	58,129	1.96%
Comanche	1,694	\$ 1,367,326	\$ 807.16	0.79	1,334	0.05%
Montgomery	30,459	\$ 24,174,096	\$ 793.66	0.77	23,591	0.80%
Crawford	38,904	\$ 30,865,076	\$ 793.37	0.77	30,121	1.02%
Kingman	6,946	\$ 5,487,602	\$ 790.04	0.77	5,355	0.18%
Rooks	4,625	\$ 3,644,605	\$ 788.02	0.77	3,557	0.12%
Grant	7,097	\$ 5,527,340	\$ 778.83	0.76	5,394	0.18%
Edwards	2,731	\$ 2,111,298	\$ 773.09	0.75	2,060	0.07%
Greeley	1,152	\$ 864,415	\$ 750.36	0.73	844	0.03%
Republic	4,613	\$ 3,459,363	\$ 749.92	0.73	3,376	0.11%
Wichita	2,072	\$ 1,550,989	\$ 748.55	0.73	1,514	0.05%
Phillips	4,733	\$ 3,541,249	\$ 748.20	0.73	3,456	0.12%
Butler	67,468	\$ 50,474,475	\$ 748.12	0.73	49,257	1.66%
Brown	9,142	\$ 6,813,248	\$ 745.27	0.73	6,649	0.22%
Meade	3,892	\$ 2,891,598	\$ 742.96	0.73	2,822	0.10%
Bourbon	14,424	\$ 10,689,914	\$ 741.12	0.72	10,432	0.35%
Hamilton	2,488	\$ 1,839,434	\$ 739.32	0.72	1,795	0.06%
Elk	2,436	\$ 1,799,149	\$ 738.57	0.72	1,756	0.06%
Norton	4,640	\$ 3,421,985	\$ 737.50	0.72	3,339	0.11%
Harper	5,413	\$ 3,964,076	\$ 732.33	0.71	3,868	0.13%
Geary	35,459	\$ 25,815,721	\$ 728.04	0.71	25,193	0.85%
Pawnee	5,485	\$ 3,910,221	\$ 712.89	0.70	3,816	0.13%
Dickinson	18,621	\$ 13,244,099	\$ 711.25	0.69	12,925	0.44%
Graham	2,370	\$ 1,672,448	\$ 705.67	0.69	1,632	0.06%
Harvey	33,642	\$ 23,302,250	\$ 692.65	0.68	22,740	0.77%

**Table 2**  
**County Trade Pull Factors, Trade Area Capture, Market Share**  
**Fiscal Year 2025**

<b>County</b>	<b>Adjusted Population CY 2024</b>	<b>FY 2025 State Sales Tax Collections*</b>	<b>FY 2025 Sales per Capita</b>	<b>FY 2025 Pull Factor</b>	<b>FY 2025 Trade Area Capture</b>	<b>FY 2025 Percent of Market Share</b>
Smith	3,541	\$ 2,432,216	\$ 686.87	0.67	2,374	0.08%
Rice	9,284	\$ 6,353,049	\$ 684.30	0.67	6,200	0.21%
Miami	35,737	\$ 24,206,300	\$ 677.35	0.66	23,622	0.80%
Anderson	7,908	\$ 5,241,620	\$ 662.83	0.65	5,115	0.17%
Cowley	33,312	\$ 22,053,156	\$ 662.02	0.65	21,521	0.73%
Ellsworth	5,420	\$ 3,560,941	\$ 657.00	0.64	3,475	0.12%
Lane	1,482	\$ 971,932	\$ 655.82	0.64	948	0.03%
Stanton	2,071	\$ 1,341,694	\$ 647.85	0.63	1,309	0.04%
Stafford	3,901	\$ 2,515,488	\$ 644.83	0.63	2,455	0.08%
Rawlins	2,432	\$ 1,557,971	\$ 640.61	0.63	1,520	0.05%
Chase	2,507	\$ 1,569,687	\$ 626.12	0.61	1,532	0.05%
Morris	5,279	\$ 3,284,777	\$ 622.23	0.61	3,206	0.11%
Rush	2,810	\$ 1,742,865	\$ 620.24	0.61	1,701	0.06%
Osborne	3,353	\$ 2,033,305	\$ 606.41	0.59	1,984	0.07%
Wilson	8,398	\$ 5,008,894	\$ 596.44	0.58	4,888	0.17%
Kiowa	2,436	\$ 1,451,780	\$ 595.97	0.58	1,417	0.05%
Atchison	16,249	\$ 9,605,730	\$ 591.16	0.58	9,374	0.32%
Sumner	22,336	\$ 13,121,567	\$ 587.46	0.57	12,805	0.43%
Decatur	2,716	\$ 1,536,779	\$ 565.82	0.55	1,500	0.05%
Linn	9,841	\$ 5,529,039	\$ 561.84	0.55	5,396	0.18%
Greenwood	5,871	\$ 3,297,385	\$ 561.64	0.55	3,218	0.11%
Marion	11,670	\$ 6,545,503	\$ 560.88	0.55	6,388	0.22%
Jackson	13,525	\$ 7,476,811	\$ 552.81	0.54	7,296	0.25%
Cheyenne	2,646	\$ 1,451,128	\$ 548.42	0.54	1,416	0.05%
Leavenworth	80,510	\$ 43,947,148	\$ 545.86	0.53	42,887	1.45%
Hodgeman	1,673	\$ 913,053	\$ 545.76	0.53	891	0.03%
Doniphan	7,575	\$ 4,117,789	\$ 543.60	0.53	4,018	0.14%
Washington	5,572	\$ 2,948,887	\$ 529.23	0.52	2,878	0.10%
Morton	2,485	\$ 1,307,037	\$ 525.97	0.51	1,276	0.04%
Kearny	3,808	\$ 1,989,908	\$ 522.56	0.51	1,942	0.07%
Woodson	3,111	\$ 1,564,734	\$ 502.97	0.49	1,527	0.05%
Chautauqua	3,339	\$ 1,523,080	\$ 456.15	0.45	1,486	0.05%
Lincoln	2,928	\$ 1,305,948	\$ 446.02	0.44	1,274	0.04%

**Table 2**  
**County Trade Pull Factors, Trade Area Capture, Market Share**  
**Fiscal Year 2025**

<b>County</b>	<b>Adjusted Population CY 2024</b>	<b>FY 2025 State Sales Tax Collections*</b>	<b>FY 2025 Sales per Capita</b>	<b>FY 2025 Pull Factor</b>	<b>FY 2025 Trade Area Capture</b>	<b>FY 2025 Percent of Market Share</b>
Wabaunsee	7,112	\$ 3,138,224	\$ 441.26	0.43	3,063	0.10%
Cherokee	19,133	\$ 8,185,700	\$ 427.83	0.42	7,988	0.27%
Jefferson	18,332	\$ 7,830,317	\$ 427.14	0.42	7,641	0.26%
Osage	15,737	\$ 6,042,383	\$ 383.96	0.37	5,897	0.20%
Jewell	2,899	\$ 958,214	\$ 330.53	0.32	935	0.03%
Ottawa	5,853	\$ 1,868,210	\$ 319.19	0.31	1,823	0.06%
Statewide	2,958,384	\$ 3,031,509,195	\$ 1,024.72		2,958,384	100.00%

\*Data does not include CY 2024 collections from food and food ingredient sales

**Table 3**  
**Percent Change in Pull Factor, Trade Area Capture and Market Share\***  
**Fiscal Year 2024 to 2025**

County	FY 2025 Pull Factor	FY 2024 Pull Factor	Percent Change	FY 2025 Trade Area Capture	FY 2024 Trade Area Capture	Percent Change	FY 2025 Percent of Market Share	FY 2024 Percent of Market Share	Percent Change
Allen	0.92	0.86	6.3%	11,394	10,706	6.4%	0.39%	0.37%	5.37%
Anderson	0.65	0.70	-7.0%	5,115	5,451	-6.2%	0.17%	0.19%	-7.09%
Atchison	0.58	0.60	-3.5%	9,374	9,570	-2.0%	0.32%	0.33%	-3.02%
Barber	1.05	1.15	-8.5%	4,275	4,675	-8.6%	0.14%	0.16%	-9.46%
Barton	1.12	1.20	-6.2%	27,868	29,787	-6.4%	0.94%	1.02%	-7.37%
Bourbon	0.72	0.67	7.8%	10,432	9,669	7.9%	0.35%	0.33%	6.83%
Brown	0.73	0.72	0.5%	6,649	6,694	-0.7%	0.22%	0.23%	-1.66%
Butler	0.73	0.76	-4.0%	49,257	51,117	-3.6%	1.66%	1.75%	-4.59%
Chase	0.61	0.56	8.2%	1,532	1,456	5.2%	0.05%	0.05%	4.18%
Chautauqua	0.45	0.45	-1.2%	1,486	1,509	-1.5%	0.05%	0.05%	-2.45%
Cherokee	0.42	0.40	4.5%	7,988	7,609	5.0%	0.27%	0.26%	3.94%
Cheyenne	0.54	0.61	-12.2%	1,416	1,607	-11.9%	0.05%	0.05%	-12.75%
Clark	0.88	1.02	-12.8%	1,657	1,875	-11.6%	0.06%	0.06%	-12.50%
Clay	0.81	0.85	-5.2%	6,442	6,826	-5.6%	0.22%	0.23%	-6.57%
Cloud	0.91	0.90	1.4%	7,973	7,979	-0.1%	0.27%	0.27%	-1.06%
Coffey	1.07	1.01	6.1%	8,908	8,349	6.7%	0.30%	0.29%	5.65%
Comanche	0.79	0.86	-8.7%	1,334	1,428	-6.6%	0.05%	0.05%	-7.50%
Cowley	0.65	0.62	3.5%	21,521	20,800	3.5%	0.73%	0.71%	2.44%
Crawford	0.77	0.79	-2.1%	30,121	30,655	-1.7%	1.02%	1.05%	-2.72%
Decatur	0.55	0.60	-8.5%	1,500	1,637	-8.4%	0.05%	0.06%	-9.31%
Dickinson	0.69	0.68	2.4%	12,925	12,504	3.4%	0.44%	0.43%	2.34%
Doniphan	0.53	0.55	-3.6%	4,018	4,125	-2.6%	0.14%	0.14%	-3.55%
Douglas	0.92	0.90	2.0%	112,365	108,847	3.2%	3.80%	3.72%	2.21%
Edwards	0.75	0.62	21.5%	2,060	1,697	21.4%	0.07%	0.06%	20.21%
Elk	0.72	0.58	24.8%	1,756	1,425	23.2%	0.06%	0.05%	21.98%
Ellis	1.40	1.42	-1.4%	40,641	40,957	-0.8%	1.37%	1.40%	-1.75%
Ellsworth	0.64	0.69	-6.8%	3,475	3,759	-7.5%	0.12%	0.13%	-8.46%
Finney	1.37	1.40	-2.4%	52,550	52,576	0.0%	1.78%	1.79%	-1.04%
Ford	1.12	1.08	3.6%	38,014	36,611	3.8%	1.28%	1.25%	2.80%
Franklin	0.81	0.83	-3.2%	21,165	21,732	-2.6%	0.72%	0.74%	-3.57%
Geary	0.71	0.72	-0.7%	25,193	25,067	0.5%	0.85%	0.86%	-0.49%
Gove	1.15	1.15	0.4%	3,056	3,133	-2.4%	0.10%	0.11%	-3.41%
Graham	0.69	0.82	-15.9%	1,632	1,946	-16.1%	0.06%	0.07%	-16.97%
Grant	0.76	0.80	-5.1%	5,394	5,724	-5.8%	0.18%	0.20%	-6.69%
Gray	0.98	0.90	9.2%	5,608	5,146	9.0%	0.19%	0.18%	7.89%
Greeley	0.73	0.69	5.5%	844	820	2.9%	0.03%	0.03%	1.87%
Greenwood	0.55	0.67	-18.3%	3,218	3,937	-18.3%	0.11%	0.13%	-19.07%
Hamilton	0.72	0.78	-7.8%	1,795	1,908	-5.9%	0.06%	0.07%	-6.83%
Harper	0.71	0.67	7.1%	3,868	3,626	6.7%	0.13%	0.12%	5.62%
Harvey	0.68	0.68	-0.7%	22,740	22,814	-0.3%	0.77%	0.78%	-1.31%
Haskell	1.03	0.99	4.2%	3,709	3,597	3.1%	0.13%	0.12%	2.09%
Hodgeman	0.53	0.48	11.5%	891	790	12.8%	0.03%	0.03%	11.64%
Jackson	0.54	0.57	-5.3%	7,296	7,614	-4.2%	0.25%	0.26%	-5.12%
Jefferson	0.42	0.40	4.3%	7,641	7,325	4.3%	0.26%	0.25%	3.29%
Jewell	0.32	0.40	-20.3%	935	1,153	-18.9%	0.03%	0.04%	-19.68%
Johnson	1.24	1.24	0.2%	783,696	769,615	1.8%	26.49%	26.27%	0.82%
Kearny	0.51	0.55	-7.3%	1,942	2,103	-7.7%	0.07%	0.07%	-8.59%
Kingman	0.77	0.68	14.0%	5,355	4,777	12.1%	0.18%	0.16%	10.99%
Kiowa	0.58	0.78	-25.2%	1,417	1,845	-23.2%	0.05%	0.06%	-23.98%
Labette	0.81	0.66	23.5%	15,821	12,845	23.2%	0.53%	0.44%	21.95%
Lane	0.64	0.66	-2.3%	948	1,002	-5.3%	0.03%	0.03%	-6.25%
Leavenworth	0.53	0.55	-2.6%	42,887	43,688	-1.8%	1.45%	1.49%	-2.80%
Lincoln	0.44	0.42	3.6%	1,274	1,227	3.9%	0.04%	0.04%	2.88%
Linn	0.55	0.54	2.2%	5,396	5,288	2.0%	0.18%	0.18%	1.03%
Logan	0.82	0.91	-10.7%	2,196	2,431	-9.7%	0.07%	0.08%	-10.58%
Lyon	0.89	0.91	-1.2%	29,083	29,134	-0.2%	0.98%	0.99%	-1.16%
Marion	0.55	0.57	-4.7%	6,388	6,717	-4.9%	0.22%	0.23%	-5.85%
Marshall	0.82	0.90	-8.3%	8,184	8,905	-8.1%	0.28%	0.30%	-9.01%
McPherson	1.00	0.95	5.2%	30,212	28,493	6.0%	1.02%	0.97%	4.98%
Meade	0.73	0.71	1.5%	2,822	2,794	1.0%	0.10%	0.10%	0.01%
Miami	0.66	0.69	-3.5%	23,622	24,195	-2.4%	0.80%	0.83%	-3.33%
Mitchell	1.03	1.14	-10.0%	5,978	6,544	-8.7%	0.20%	0.22%	-9.56%
Montgomery	0.77	0.78	-0.9%	23,591	23,891	-1.3%	0.80%	0.82%	-2.23%
Morris	0.61	0.61	-0.7%	3,206	3,262	-1.7%	0.11%	0.11%	-2.69%
Morton	0.51	0.55	-5.8%	1,276	1,406	-9.3%	0.04%	0.05%	-10.19%

**Table 3**  
**Percent Change in Pull Factor, Trade Area Capture and Market Share\***  
**Fiscal Year 2024 to 2025**

County	FY 2025 Pull Factor	FY 2024 Pull Factor	Percent Change	FY 2025 Trade Area Capture	FY 2024 Trade Area Capture	Percent Change	FY 2025 Percent of Market Share	FY 2024 Percent of Market Share	Percent Change
Nemaha	0.84	0.85	-0.8%	8,470	8,584	-1.3%	0.29%	0.29%	-2.30%
Neosho	0.88	0.85	3.3%	13,665	13,119	4.2%	0.46%	0.45%	3.13%
Ness	1.05	1.10	-4.6%	2,759	2,892	-4.6%	0.09%	0.10%	-5.55%
Norton	0.72	0.85	-15.7%	3,339	3,951	-15.5%	0.11%	0.13%	-16.30%
Osage	0.37	0.40	-5.9%	5,897	6,303	-6.4%	0.20%	0.22%	-7.38%
Osborne	0.59	0.56	6.2%	1,984	1,910	3.9%	0.07%	0.07%	2.86%
Ottawa	0.31	0.33	-5.3%	1,823	1,914	-4.7%	0.06%	0.07%	-5.67%
Pawnee	0.70	0.74	-6.3%	3,816	4,153	-8.1%	0.13%	0.14%	-9.04%
Phillips	0.73	0.74	-1.9%	3,456	3,544	-2.5%	0.12%	0.12%	-3.46%
Pottawatomie	1.31	1.31	-0.3%	35,189	34,650	1.6%	1.19%	1.18%	0.55%
Pratt	1.20	1.27	-5.7%	10,929	11,517	-5.1%	0.37%	0.39%	-6.04%
Rawlins	0.63	0.61	2.3%	1,520	1,505	1.0%	0.05%	0.05%	0.01%
Reno	1.05	1.01	3.4%	62,530	60,555	3.3%	2.11%	2.07%	2.24%
Republic	0.73	0.98	-25.5%	3,376	4,548	-25.8%	0.11%	0.16%	-26.50%
Rice	0.67	0.67	-0.5%	6,200	6,215	-0.2%	0.21%	0.21%	-1.24%
Riley	0.80	0.79	1.4%	58,129	56,397	3.1%	1.96%	1.93%	2.05%
Rooks	0.77	0.76	1.0%	3,557	3,542	0.4%	0.12%	0.12%	-0.59%
Rush	0.61	0.54	13.1%	1,701	1,515	12.3%	0.06%	0.05%	11.17%
Russell	0.88	0.79	11.0%	5,838	5,340	9.3%	0.20%	0.18%	8.24%
Saline	1.37	1.34	2.5%	73,379	71,091	3.2%	2.48%	2.43%	2.20%
Scott	1.07	1.04	2.8%	5,255	5,118	2.7%	0.18%	0.17%	1.66%
Sedgwick	1.14	1.14	0.3%	612,777	602,050	1.8%	20.71%	20.55%	0.77%
Seward	1.09	1.13	-3.5%	23,124	23,716	-2.5%	0.78%	0.81%	-3.46%
Shawnee	1.04	1.02	2.2%	184,048	179,842	2.3%	6.22%	6.14%	1.33%
Sheridan	0.90	0.87	3.1%	2,153	2,111	2.0%	0.07%	0.07%	0.97%
Sherman	1.15	1.13	1.7%	6,639	6,583	0.9%	0.22%	0.22%	-0.14%
Smith	0.67	0.63	6.7%	2,374	2,255	5.3%	0.08%	0.08%	4.23%
Stafford	0.63	0.59	5.9%	2,455	2,322	5.7%	0.08%	0.08%	4.69%
Stanton	0.63	0.73	-13.8%	1,309	1,395	-6.1%	0.04%	0.05%	-7.07%
Stevens	0.83	0.81	2.8%	4,194	4,114	2.0%	0.14%	0.14%	0.94%
Sumner	0.57	0.53	8.2%	12,805	11,834	8.2%	0.43%	0.40%	7.14%
Thomas	1.49	1.53	-2.8%	11,589	12,025	-3.6%	0.39%	0.41%	-4.58%
Trego	1.01	0.88	15.0%	2,804	2,400	16.8%	0.09%	0.08%	15.69%
Wabaunsee	0.43	0.43	0.9%	3,063	3,011	1.7%	0.10%	0.10%	0.69%
Wallace	0.88	0.78	12.8%	1,293	1,175	10.1%	0.04%	0.04%	8.98%
Washington	0.52	2.14	-75.8%	2,878	11,757	-75.5%	0.10%	0.40%	-75.76%
Wichita	0.73	0.85	-14.2%	1,514	1,773	-14.7%	0.05%	0.06%	-15.49%
Wilson	0.58	0.50	15.5%	4,888	4,226	15.7%	0.17%	0.14%	14.53%
Woodson	0.49	0.43	14.2%	1,527	1,339	14.0%	0.05%	0.05%	12.89%
Wyandotte	1.00	1.02	-1.6%	169,814	168,432	0.8%	5.74%	5.75%	-0.18%
Statewide				2,958,384	2,929,116	1.0%			

\*Data does not include CY 2024 collections from food and food ingredient sales