
**DIVISION OF
TAX OPERATIONS**

Calendar for Filing Income and Sales Taxes

If due date falls on Saturday, Sunday or legal holiday, substitute the next regular working day.

Monthly Filing, with Due Date:

- Jan-10 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 16th to end prior month.
- Jan-15 Withholding Tax Deposit Report (Form KW-5): monthly filers, all of prior month.
- Jan-25 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 1st to 15th of current month.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16 or STD-36): monthly filers, prior month.
- Jan-25 Retailer's Compensating Tax Return (CT-8 or CT-9): monthly filers, prior month.
- Jan-25 Consumer's Compensating Tax Return (CT-3 or CT-10): monthly filers, prior month.

Quarterly Filing, with Due Date:

- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; 4-Jan. 15.
- Jan-15 Corporation Estimated Income Tax Declaration (Form 120ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; and 4-Dec. 15.
- Jan-25 Withholding Tax Deposit Report (Form KW-5): quarterly filers, for prior calendar quarter in Jan, Apr, Jul, & Oct.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16): quarterly filers, prior quarter.
- Jan-25 Retailer's Compensating Tax Return (CT-8): quarterly filers, prior quarter.
- Jan-25 Consumer's Compensating Tax Return (CT-3): quarterly filers, prior quarter.

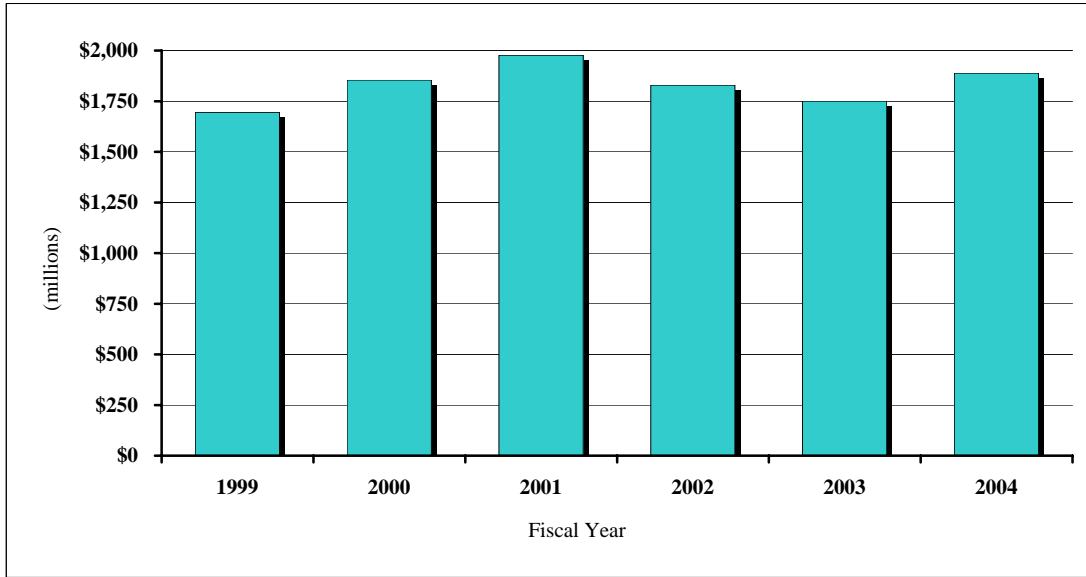
Periodic Filing, with Due Date:

- Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): farmers or fishermen.
- Jan-25 State and Local Retailer's Sales Tax Return (STD-16): annual filers, prior year.
- Jan-25 Retailer's Compensating Tax Return (CT-8): annual filers, prior year.
- Jan-25 Consumer's Compensating Tax Return (CT-3): annual filers, prior year.
- Jan-31 Wage and Tax Statements (Forms K-2 or W-2): mail employees copies.
- Feb-28 Employer's Annual Withholding Tax Return (Form KW-3): all accounts must file this return with the State's copies of the Wage and Tax Statements (Forms K-2 or W-2).
- Feb-28 Annual Information Return (Form K-96): with accompanying Information Returns (Forms K-99 or 1099).
- Mar-01 Individual Income Tax Return (Form 40): farmers and fishermen who did not file a Form 40ES by Jan. 15.
- Apr-15 Individual Income Tax Return (Form 40).
- Apr-15 Corporation Income Tax Return (Form 120).
- Apr-15 Small Business Corporation Income Tax Return (Form 120S).
- Apr-15 Privilege Tax Return (Form 130).
- Apr-15 Fiduciary Income Tax Return (Form 41).
- Apr-15 Partnership Return (Form 65).
- Apr-15 Local Intangibles Tax Return (Form 200).
- Apr-15 Homestead and Food Sales Tax Refund claim (Form 40H).

Individual Income Tax Amount to the State General Fund after Refunds

Individual income tax collections in Fiscal Year 2004 increased 7.9% compared to Fiscal Year 2003.

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

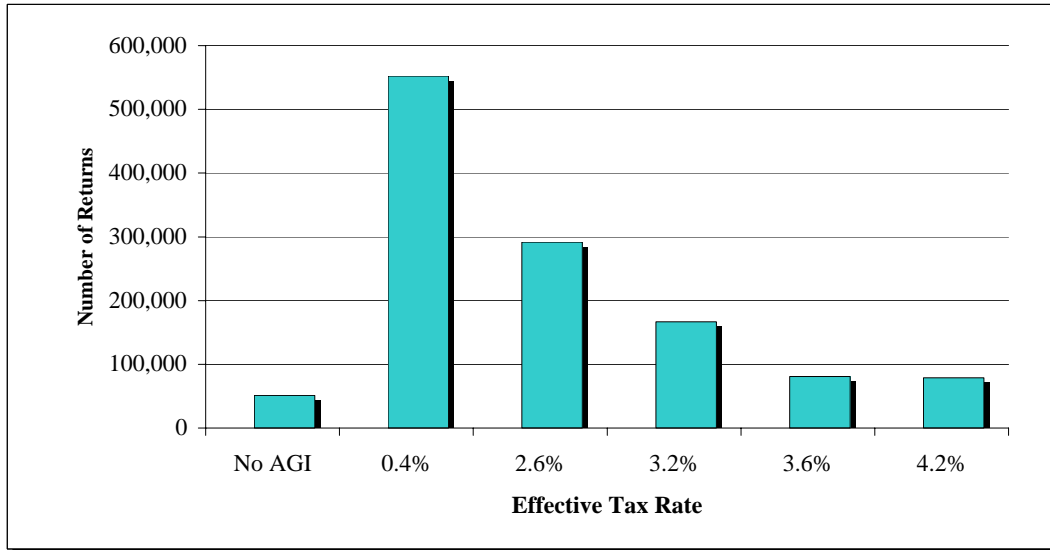


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$1,694,832,146	(2.7%)
2000	\$1,854,725,737	9.4%
2001	\$1,977,341,638	6.6%
2002	\$1,829,611,161	-7.5%
2003	\$1,750,054,137	-4.3%
2004	\$1,888,431,039	7.9%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2002

Number of Returns Within Each Effective Tax Rate



<u>Effective Tax Rate on Adjusted Gross Income *</u>	<u>Kansas Adjusted Gross Income Brackets</u>	<u>Number of Returns</u>	<u>Kansas Adjusted Gross Income</u>	<u>Tax Liability After All Credits</u>
	No AGI -	51,016	(\$696,700,000)	(\$6,100,868)
0.39%	\$0 - \$25,000	552,487	\$6,230,300,000	\$24,238,650
2.60%	\$25,000 - \$50,000	291,824	\$10,560,000,000	\$274,439,240
3.20%	\$50,000 - \$75,000	166,577	\$10,210,000,000	\$326,943,535
3.61%	\$75,000 - \$100,000	81,009	\$6,943,900,000	\$250,966,871
4.16%	\$100,000 - Over	<u>78,986</u>	<u>\$15,783,000,000</u>	<u>\$655,935,726</u>
3.11%	Total Kansas Residents	1,221,899	\$49,030,500,000	\$1,526,423,154

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

Individual Income Tax for Tax Year 2002 by County

Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Allen	6,560	\$172,310,000	\$4,484,074	0.3%	\$684	79
Anderson	3,739	\$99,123,684	\$2,515,184	0.2%	\$673	85
Atchison	7,076	\$206,290,000	\$5,385,135	0.4%	\$761	58
Barber	2,318	\$58,392,892	\$1,642,090	0.1%	\$708	73
Barton	12,335	\$359,820,000	\$10,263,755	0.7%	\$832	45
Bourbon	6,424	\$171,170,000	\$4,374,373	0.3%	\$681	82
Brown	4,690	\$117,810,000	\$2,864,371	0.2%	\$611	93
Butler	24,667	\$993,970,000	\$33,725,615	2.4%	\$1,367	4
Chase	1,171	\$30,330,443	\$855,012	0.1%	\$730	63
Chautauqua	1,555	\$40,410,056	\$1,051,299	0.1%	\$676	84
Cherokee	8,582	\$222,890,000	\$3,894,112	0.3%	\$454	105
Cheyenne	1,309	\$27,789,622	\$710,904	0.1%	\$543	100
Clark	1,009	\$27,177,812	\$789,574	0.1%	\$783	53
Clay	3,896	\$105,070,000	\$2,850,783	0.2%	\$732	62
Cloud	4,479	\$115,190,000	\$3,098,200	0.2%	\$692	76
Coffey	3,814	\$131,740,000	\$4,138,828	0.3%	\$1,085	10
Comanche	929	\$25,070,001	\$721,197	0.1%	\$776	56
Cowley	15,097	\$466,490,000	\$13,621,535	1.0%	\$902	32
Crawford	16,186	\$468,900,000	\$12,709,066	0.9%	\$785	52
Decatur	1,537	\$33,716,903	\$978,865	0.1%	\$637	90
Dickinson	8,734	\$252,320,000	\$7,312,566	0.5%	\$837	43
Doniphan	3,229	\$91,061,264	\$1,536,724	0.1%	\$476	104
Douglas	39,892	\$1,577,000,000	\$52,087,450	3.7%	\$1,306	5
Edwards	1,444	\$35,966,273	\$984,092	0.1%	\$682	80
Elk	1,363	\$29,048,087	\$670,908	0.0%	\$492	103
Ellis	12,406	\$403,730,000	\$12,909,170	0.9%	\$1,041	16
Ellsworth	2,753	\$80,362,611	\$2,365,641	0.2%	\$859	40
Finney	14,762	\$471,330,000	\$12,912,674	0.9%	\$875	37
Ford	12,091	\$412,700,000	\$12,326,775	0.9%	\$1,020	19
Franklin	11,037	\$360,180,000	\$10,372,207	0.7%	\$940	30
Geary	8,733	\$235,010,000	\$6,207,566	0.4%	\$711	70
Gove	1,476	\$32,773,129	\$1,070,082	0.1%	\$725	64
Graham	1,245	\$29,057,657	\$795,544	0.1%	\$639	89
Grant	3,015	\$106,910,000	\$3,364,649	0.2%	\$1,116	9
Gray	2,674	\$84,154,294	\$2,536,783	0.2%	\$949	28
Greeley	631	\$17,876,547	\$580,962	0.0%	\$921	31
Greenwood	3,209	\$77,586,463	\$2,186,231	0.2%	\$681	81
Hamilton	1,032	\$27,456,266	\$973,668	0.1%	\$943	29
Harper	2,843	\$76,196,973	\$2,016,176	0.1%	\$709	71
Harvey	14,736	\$507,660,000	\$15,528,091	1.1%	\$1,054	15
Haskell	1,644	\$52,461,551	\$1,662,148	0.1%	\$1,011	22
Hodgeman	883	\$22,426,938	\$611,065	0.0%	\$692	75
Jackson	5,964	\$179,200,000	\$5,194,381	0.4%	\$871	39
Jefferson	8,122	\$286,610,000	\$8,655,080	0.6%	\$1,066	12
Jewell	1,636	\$36,117,546	\$865,320	0.1%	\$529	102
Johnson	208,005	\$13,060,000,000	\$408,661,277	29.2%	\$1,965	1
Kearny	1,590	\$51,361,092	\$1,563,925	0.1%	\$984	25
Kingman	3,596	\$109,430,000	\$3,230,622	0.2%	\$898	33
Kiowa	1,440	\$38,745,414	\$1,060,937	0.1%	\$737	61
Labette	9,925	\$252,240,000	\$6,622,219	0.5%	\$667	86
Lane	962	\$27,021,784	\$761,164	0.1%	\$791	50
Leavenworth	24,022	\$889,930,000	\$25,541,471	1.8%	\$1,063	14
Lincoln	1,539	\$36,780,951	\$906,873	0.1%	\$589	96
Linn	3,884	\$113,270,000	\$2,940,396	0.2%	\$757	59
Logan	1,403	\$33,332,648	\$998,957	0.1%	\$712	69
Lyon	15,139	\$463,260,000	\$13,465,996	1.0%	\$889	35
Marion	5,654	\$159,750,000	\$4,463,138	0.3%	\$789	51
Marshall	5,194	\$144,500,000	\$4,177,394	0.3%	\$804	49
McPherson	12,890	\$538,890,000	\$18,377,022	1.3%	\$1,426	3
Meade	1,785	\$47,707,599	\$1,395,908	0.1%	\$782	54
Miami	11,527	\$464,000,000	\$14,276,160	1.0%	\$1,238	7


Individual Income Tax for Tax Year 2002 by County

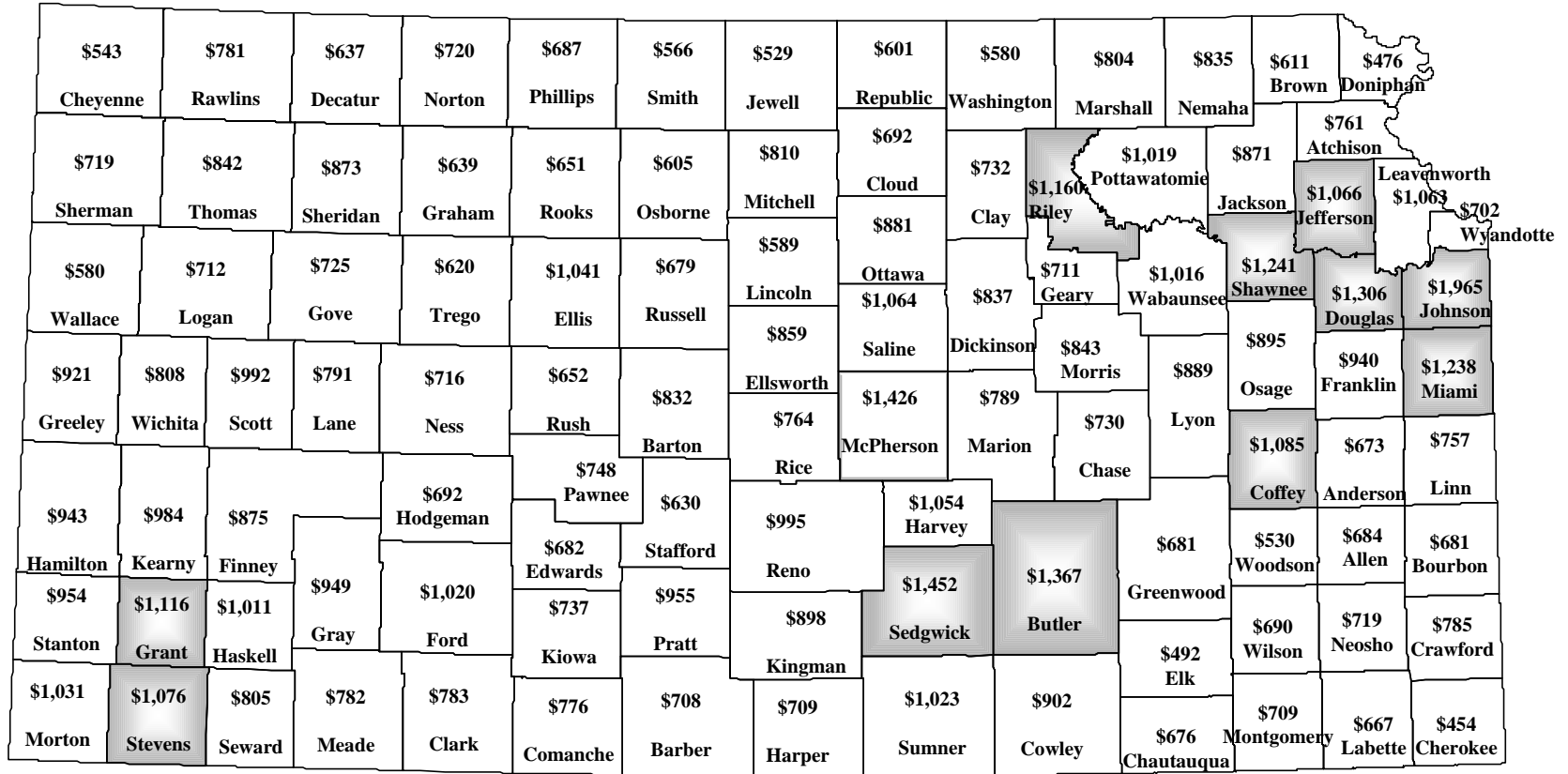
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
Mitchell	3,301	\$91,617,152	\$2,674,412	0.2%	\$810	46
Montgomery	15,367	\$423,540,000	\$10,891,542	0.8%	\$709	72
Morris	2,483	\$70,602,886	\$2,092,941	0.1%	\$843	41
Morton	1,377	\$43,862,997	\$1,419,005	0.1%	\$1,031	17
Nemaha	4,733	\$138,210,000	\$3,952,110	0.3%	\$835	44
Neosho	7,558	\$202,760,000	\$5,434,667	0.4%	\$719	67
Ness	1,625	\$41,872,448	\$1,163,314	0.1%	\$716	68
Norton	2,458	\$63,609,422	\$1,770,342	0.1%	\$720	65
Osage	7,195	\$224,240,000	\$6,441,109	0.5%	\$895	34
Osborne	1,896	\$45,484,868	\$1,146,394	0.1%	\$605	94
Ottawa	2,752	\$84,648,619	\$2,424,498	0.2%	\$881	36
Pawnee	3,014	\$78,260,044	\$2,253,316	0.2%	\$748	60
Phillips	2,688	\$65,080,065	\$1,847,963	0.1%	\$687	78
Pottawatomie	7,647	\$254,990,000	\$7,794,610	0.6%	\$1,019	20
Pratt	4,266	\$132,150,000	\$4,075,977	0.3%	\$955	26
Rawlins	1,311	\$33,450,973	\$1,023,305	0.1%	\$781	55
Reno	28,051	\$910,500,000	\$27,918,347	2.0%	\$995	23
Republic	2,519	\$60,057,159	\$1,514,986	0.1%	\$601	95
Rice	4,351	\$121,010,000	\$3,323,263	0.2%	\$764	57
Riley	19,128	\$666,190,000	\$22,191,836	1.6%	\$1,160	8
Rooks	2,498	\$61,526,335	\$1,627,191	0.1%	\$651	88
Rush	1,677	\$40,931,794	\$1,092,746	0.1%	\$652	87
Russell	3,440	\$86,445,914	\$2,335,482	0.2%	\$679	83
Saline	24,978	\$857,270,000	\$26,565,495	1.9%	\$1,064	13
Scott	2,223	\$65,407,151	\$2,205,870	0.2%	\$992	24
Sedgwick	197,607	\$8,260,700,000	\$286,976,431	20.5%	\$1,452	2
Seward	8,614	\$266,540,000	\$6,935,265	0.5%	\$805	48
Shawnee	79,682	\$2,950,900,000	\$98,882,957	7.1%	\$1,241	6
Sheridan	1,218	\$30,963,743	\$1,063,162	0.1%	\$873	38
Sherman	3,050	\$75,943,843	\$2,194,129	0.2%	\$719	66
Smith	2,110	\$47,001,323	\$1,194,821	0.1%	\$566	99
Stafford	2,042	\$49,673,630	\$1,287,184	0.1%	\$630	91
Stanton	928	\$28,475,443	\$885,383	0.1%	\$954	27
Stevens	2,071	\$68,453,200	\$2,227,451	0.2%	\$1,076	11
Sumner	9,743	\$326,560,000	\$9,968,598	0.7%	\$1,023	18
Thomas	3,607	\$101,760,000	\$3,038,001	0.2%	\$842	42
Trego	1,510	\$35,209,647	\$936,606	0.1%	\$620	92
Wabaunsee	2,876	\$93,946,376	\$2,921,439	0.2%	\$1,016	21
Wallace	794	\$16,169,719	\$460,724	0.0%	\$580	97
Washington	3,031	\$70,832,836	\$1,757,005	0.1%	\$580	98
Wichita	1,213	\$33,939,989	\$979,521	0.1%	\$808	47
Wilson	4,473	\$121,870,000	\$3,087,148	0.2%	\$690	77
Woodson	1,622	\$33,343,340	\$858,990	0.1%	\$530	101
Wyandotte	63,643	\$1,977,400,000	\$44,658,155	3.2%	\$702	74
KS Residents with county indicator	1,149,852	\$45,242,477,416	\$1,400,337,075		\$1,218	
KS Residents with no county indicator	<u>72,047</u>	<u>\$3,788,022,584</u>	<u>\$126,086,079</u>		<u>\$1,750</u>	
Total Residents	1,221,899	\$49,030,500,000	\$1,526,423,154	88.9%	\$1,249	
Non-Residents	<u>204,922</u>	<u>\$23,414,168,794</u>	<u>\$191,244,892</u>	<u>11.1%</u>	<u>\$933</u>	
All Taxpayers	1,426,821	\$72,444,668,794	\$1,717,668,046	100.0%	\$1,204	

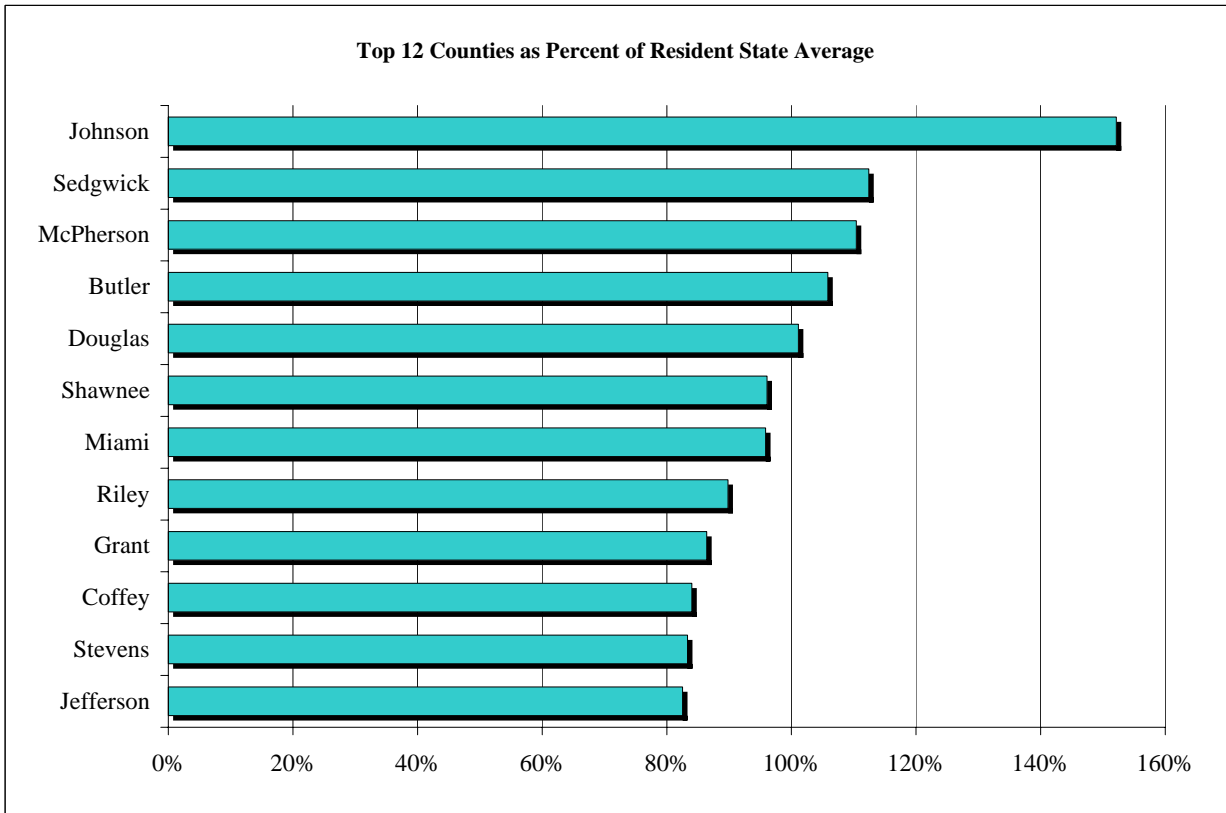
Individual Income Tax Liability Tax Year 2002

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.

 Top 12 counties with highest average tax liability per return



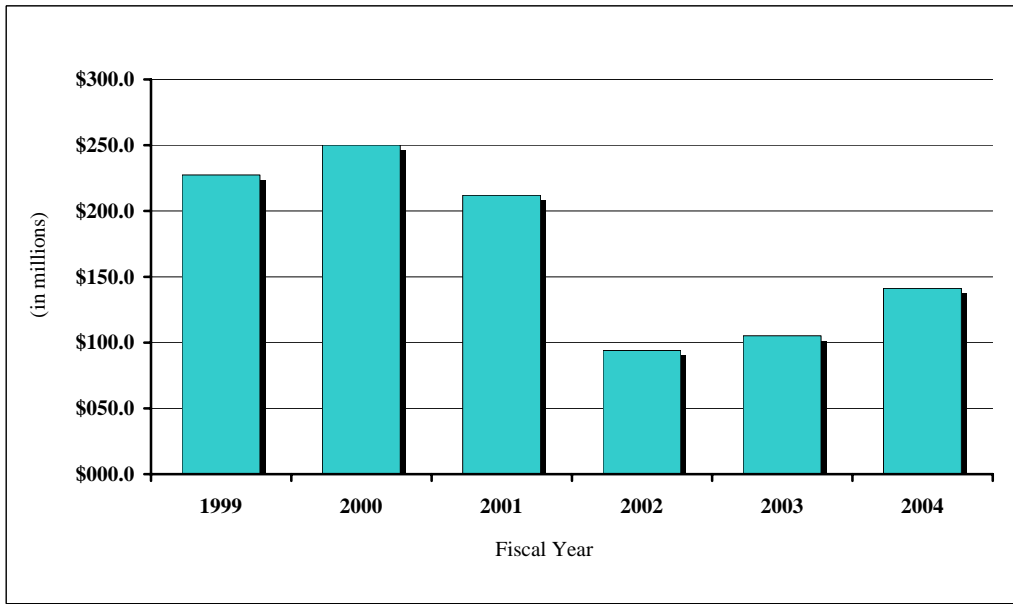
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2002



<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	\$1,965	1	152%
Sedgwick	\$1,452	2	112%
McPherson	\$1,426	3	110%
Butler	\$1,367	4	106%
Douglas	\$1,306	5	101%
Shawnee	\$1,241	6	96%
Miami	\$1,238	7	96%
Riley	\$1,160	8	90%
Grant	\$1,116	9	86%
Coffey	\$1,085	10	84%
Stevens	\$1,076	11	83%
Jefferson	\$1,066	12	83%
Average Kansas Residents (top 12 counties)	\$1,292		100%

Corporate Income Tax Amount to the State General Fund after Refunds

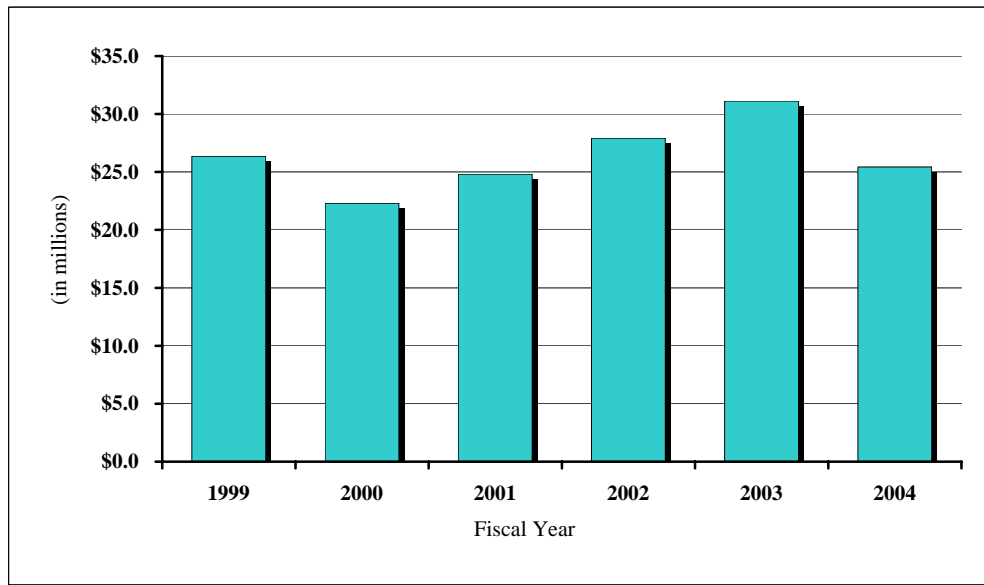
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$227,369,923	-19.3%
2000	\$250,122,826	10.0%
2001	\$211,906,919	-15.3%
2002	\$93,958,484	-55.7%
2003	\$105,222,316	12.0%
2004	\$141,172,918	34.2%

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

The privilege tax is imposed on financial institutions doing business in Kansas. The tax is levied on an institution's taxable income for the preceding year; the surtax on taxable income over \$25,000. For all tax years after December 31, 1997 the normal tax for all privilege taxpayers is lowered to 2.25% of net income (the rate for banks was 4.25%, savings & loans and trust companies, 4.5%). The surtax remains at 2.125% for banks and 2.25% for savings and loans and trust companies.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$26,356,214	19.0%
2000	\$22,300,618	-15.4%
2001	\$24,816,249	11.3%
2002	\$27,919,475	12.5%
2003	\$31,119,555	11.5%
2004	\$25,435,185	-18.3%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2002 Returns Filed In Calendar Year 2003

Corporate Income Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	18,848	61.8%	\$0	0.0%
\$0 - \$50,000	8,669	28.4%	\$4,103,556	3.9%
\$50,000.01 - \$250,000	2,135	7.0%	\$9,565,163	9.1%
\$250,000.01 - \$500,000	337	1.1%	\$6,147,138	5.8%
\$500,000.01 - \$1,000,000	238	0.8%	\$8,656,757	8.2%
\$1,000,000.01 - Over	<u>288</u>	<u>0.9%</u>	<u>\$76,997,418</u>	<u>73.0%</u>
Total	30,515	100.0%	\$105,470,032	100.0%

Bank Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	24	9.6%	\$0	0.0%
\$0 - \$500,000	125	49.8%	\$1,052,071	14.0%
\$500,000.01 - \$1,000,000	57	22.7%	\$1,799,661	23.9%
\$1,000,000.01 - Over	<u>45</u>	<u>17.9%</u>	<u>\$4,663,149</u>	<u>62.1%</u>
Total	251	100.0%	\$7,514,881	100.0%

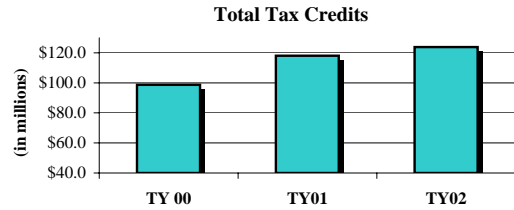
Savings and Loan Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	4	26.7%	\$0	0.0%
\$0 - \$500,000	6	40.0%	\$36,824	7.0%
\$500,000.01 - \$1,000,000	0	0.0%	\$0	0.0%
\$1,000,000.01 - Over	<u>5</u>	<u>33.3%</u>	<u>\$493,003</u>	<u>93.0%</u>
Total	15	100.0%	\$529,827	100.0%

Tax Year 2002 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2000	TY 2001	TY 2002
Corporate Income Tax	\$ 35,757,489	\$ 52,473,608	\$ 29,287,728
Individual Income Tax	\$ 61,914,436	\$ 64,899,438	\$ 93,774,147
Privilege Tax	\$ 1,002,553	\$ 762,560	\$ 701,989
Total Tax Credits	\$ 98,674,478	\$ 118,135,606	\$ 123,763,864



Adoption Credit - \$303,519

K.S.A. 79-32,202

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

Agricultural Loan Interest Reduction Credit - Amount withheld for confidentiality.

K.S.A. 79-32,181a; 79-1126a

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

Alternative-Fuel Tax Credit - \$78,722

K.S.A. 79-32,201

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.

Business and Job Development Credit (carryover) - \$5,148,903

K.S.A. 79-32,160a

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

Business and Job Development Credit (noncarryover) - \$1,632,833

K.S.A. 79-32,153

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

Business Machinery and Equipment Credit - \$20,054,069

K.S.A. 79-32, 206

A taxpayer may be allowed a credit in an amount equal to 15% of the personal property tax levied and timely paid on commercial and industrial machinery and equipment classified for property taxation purposes pursuant to section 1 of article 11 of the Kansas Constitution in subclass (5) or (6) of class 2 and machinery and equipment classified for such purposes in subclass (2) of class 2.

Child Day Care Assistance Credit - \$139,636

K.S.A. 79-32,190

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.

Child Dependent Care Credit - \$6,785,125

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

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.

Community Service Credit - \$3,006,908

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.

Disabled Access Credit - \$224,828

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 - \$41,141,000

K.S.A. 79-32, 205

The credit is available to resident taxpayers in an amount equal to 10% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

Food Sales Tax Refund - \$32,212,000

K.S.A. 79-3635

The credit is for sales tax paid on food. There is a \$60 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$25,000; and a \$30 credit per exemption claim for a Kansas Adjusted Gross Income of \$12,500 to \$25,000.

Habitat Management Credit- Amount withheld for confidentiality.

K.S.A. 79-32,203

An income tax credit is allowed for a property owner who pays property tax on property designated as a critical habitat or who incurs expenditures for managing a habitat.

High Performance Incentive Program - \$10,707,484

K.S.A. 74-50,132; K.S.A. 79-32,160a(e)

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 - \$912,135

K.S.A. 79-32, 211

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

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

K.S.A. 79-32, 207

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 and before 1/1/01.

Research & Development Credit - \$621,265

K.S.A. 79-32,182; K.S.A. 79-32,182a

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.

Single City Port Authority Credit - \$428,473

K.S.A. 79-32,212

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.

Small Employer Health Insurance Credit - \$117,358

K.S.A. 40-2246

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.

Swine Facility Improvement Credit - Amount withheld for confidentiality.

K.S.A. 79-32,204

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility.

TAF Family Contribution Credit - Amount withheld for confidentiality.

K.S.A. 79-32,200

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.

Telecommunications Credit - \$198,437

K.S.A. 79-32,210

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%.

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

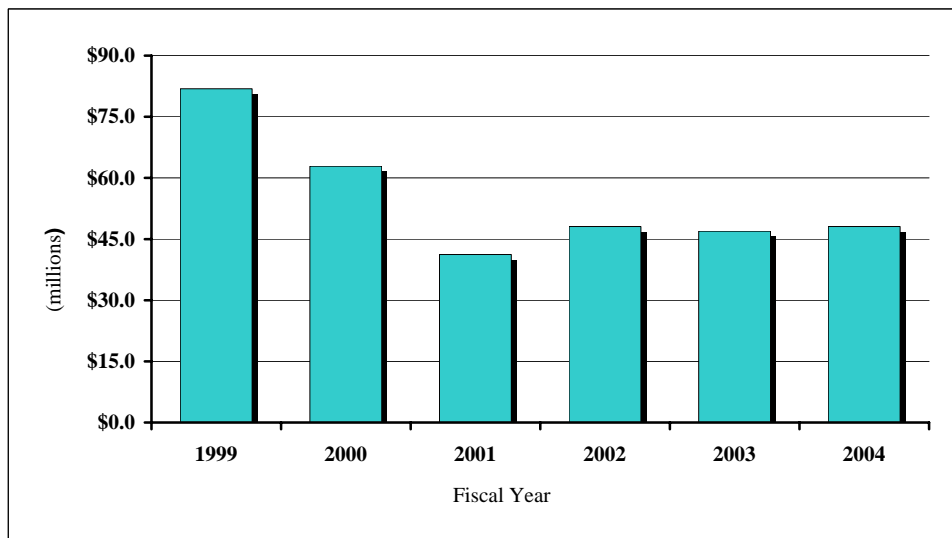
K.S.A. 74-8205, -8206, -8304, -8316, and -8401

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.

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

Estate Tax Amount to State General Fund

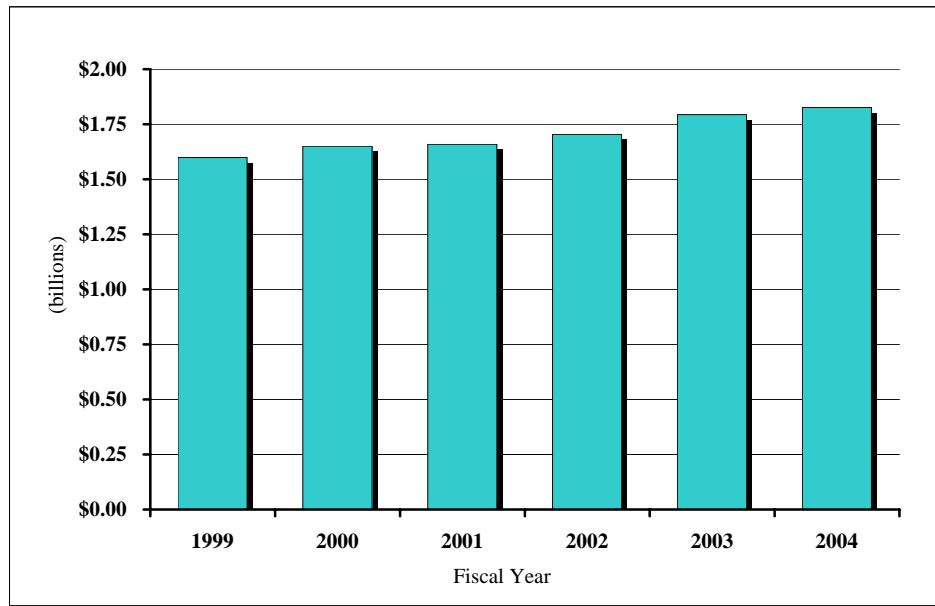
Estates of persons who died before July 1, 1998 are subject to an inheritance tax. Estates of persons who died on or after July 1, 1998 are subject to a pick-up tax. For estates of persons who died on or after July 1, 1998 and prior to January 1, 2002 the pick-up tax is equal to the federal credit for state death taxes. For estate of persons who died on or after January 1, 2002 the pick-up tax will not be equal to the federal credit for state death taxes. The state filing threshold is \$700,000 for deaths occurring in 2002 and 2003, \$850,000 for deaths occurring in 2004, \$950,000 for deaths occurring in 2005, and \$1,000,000 for deaths occurring in 2006 or thereafter. The Kansas estate tax exemption filing threshold is conformed to the federal threshold, effective for estates of decedents dying on and after January 1, 2007.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$81,858,580	-7.7%
2000	\$62,888,031	-23.2%
2001	\$41,195,592	-34.5%
2002	\$48,082,010	16.7%
2003	\$46,951,948	-2.4%
2004	\$48,064,151	2.4%

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. The present state retailers' sales and compensating tax rate is 5.3%, effective July 1, 2002.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
1999	\$1,398,527,376	\$200,015,052	\$1,598,542,428	9.7%
2000	\$1,440,295,399	\$209,966,001	\$1,650,261,400	4.0%
2001	\$1,423,059,270	\$235,893,258	\$1,658,952,528	3.2%
2002	\$1,470,606,510	\$233,603,728	\$1,704,210,238	0.5%
2003	\$1,567,721,762	\$225,923,323	\$1,793,645,085	5.2%
2004	\$1,612,066,627	\$214,503,105	\$1,826,569,732	1.8%

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

Note: The FY 2003 collections indicated in this report have been revised.

County	FY2003 ^r	FY2004	Percent Change	FY2003r Per Capita	FY2003r PC Rank	FY2004 Per Capita*	FY2004 PC Rank*
Allen	\$5,766,901	\$5,897,666	2.3%	\$405.15	36	\$424.08	41
Anderson	\$2,688,866	\$2,832,975	5.4%	\$330.04	59	\$345.15	63
Atchison	\$6,231,137	\$6,750,559	8.3%	\$373.50	46	\$403.24	46
Barber	\$2,246,313	\$2,659,230	18.4%	\$441.75	30	\$528.25	21
Barton	\$17,549,433	\$17,528,045	-0.1%	\$632.57	11	\$638.15	11
Bourbon	\$5,873,767	\$6,016,045	2.4%	\$387.17	43	\$398.78	48
Brown	\$3,378,502	\$3,611,718	6.9%	\$321.73	62	\$345.88	62
Butler	\$22,760,704	\$24,092,082	5.8%	\$376.00	44	\$394.13	50
Chase	\$620,868	\$763,031	22.9%	\$211.90	94	\$245.58	90
Chautauqua	\$795,707	\$927,746	16.6%	\$189.00	97	\$221.68	99
Cherokee	\$5,038,512	\$4,980,435	-1.2%	\$229.51	89	\$228.30	97
Cheyenne	\$901,740	\$976,598	8.3%	\$288.74	72	\$330.49	69
Clark	\$443,967	\$577,047	30.0%	\$186.38	100	\$247.34	89
Clay	\$3,149,394	\$3,314,479	5.2%	\$361.83	52	\$386.62	54
Cloud	\$4,990,599	\$5,093,650	2.1%	\$502.48	22	\$516.65	23
Coffey	\$3,113,174	\$3,457,085	11.0%	\$349.72	54	\$392.18	52
Comanche	\$642,652	\$808,804	25.9%	\$323.75	61	\$422.35	42
Cowley	\$14,251,964	\$14,713,853	3.2%	\$391.25	40	\$410.31	44
Crawford	\$17,736,739	\$18,161,621	2.4%	\$466.12	25	\$472.98	32
Decatur	\$773,406	\$845,218	9.3%	\$227.01	90	\$256.52	86
Dickinson	\$7,728,421	\$8,181,375	5.9%	\$403.70	37	\$424.90	40
Doniphan	\$1,489,019	\$1,595,858	7.2%	\$181.26	103	\$195.83	103
Douglas	\$57,303,302	\$60,944,886	6.4%	\$560.06	16	\$591.80	16
Edwards	\$747,020	\$913,729	22.3%	\$223.86	92	\$279.00	83
Elk	\$703,597	\$796,627	13.2%	\$224.22	91	\$251.54	88
Ellis	\$22,041,391	\$22,849,200	3.7%	\$808.15	4	\$839.67	3
Ellsworth	\$1,762,741	\$1,953,984	10.8%	\$274.66	76	\$307.86	74
Finney	\$23,895,634	\$24,768,136	3.7%	\$601.42	13	\$632.23	12
Ford	\$19,151,728	\$19,571,661	2.2%	\$586.36	14	\$592.87	15
Franklin	\$11,519,552	\$12,309,209	6.9%	\$454.92	28	\$481.96	29
Geary	\$11,969,312	\$13,287,102	11.0%	\$453.21	29	\$504.96	27
Gove	\$1,246,310	\$1,319,814	5.9%	\$416.55	32	\$453.54	34
Graham	\$1,248,335	\$1,233,608	-1.2%	\$438.47	31	\$439.32	37
Grant	\$4,552,997	\$4,523,195	-0.7%	\$576.69	15	\$584.01	17
Gray	\$1,784,005	\$1,740,478	-2.4%	\$295.12	69	\$287.07	77
Greeley	\$428,449	\$545,738	27.4%	\$291.07	71	\$384.32	56
Greenwood	\$2,070,575	\$2,018,835	-2.5%	\$270.56	77	\$269.72	85
Hamilton	\$837,235	\$911,315	8.8%	\$314.99	66	\$341.83	65
Harper	\$2,519,352	\$2,767,218	9.8%	\$401.30	38	\$445.89	36
Harvey	\$15,843,857	\$16,302,923	2.9%	\$474.72	23	\$486.63	28
Haskell	\$1,234,249	\$1,405,835	13.9%	\$287.64	73	\$331.10	68
Hodgeman	\$404,889	\$436,620	7.8%	\$188.41	98	\$202.98	101
Jackson	\$4,746,043	\$5,039,956	6.2%	\$372.50	47	\$387.18	53
Jefferson	\$3,314,926	\$3,607,695	8.8%	\$177.61	104	\$191.92	104
Jewell	\$634,153	\$690,301	8.9%	\$181.45	102	\$201.08	102
Johnson	\$425,371,270	\$431,171,107	1.4%	\$892.63	1	\$886.24	1
Kearny	\$842,480	\$1,038,303	23.2%	\$185.45	101	\$226.16	98
Kingman	\$2,483,436	\$2,678,443	7.9%	\$294.73	70	\$319.55	71
Kiowa	\$1,099,721	\$1,248,994	13.6%	\$353.95	53	\$396.25	49
Labette	\$8,368,714	\$8,576,667	2.5%	\$375.60	45	\$385.31	55
Lane	\$522,084	\$578,891	10.9%	\$261.04	80	\$297.48	76
Leavenworth	\$22,591,731	\$24,516,971	8.5%	\$319.14	64	\$342.67	64
Lincoln	\$739,342	\$827,838	12.0%	\$208.74	95	\$236.66	93
Linn	\$2,387,463	\$2,329,750	-2.4%	\$246.79	83	\$239.64	92
Logan	\$1,171,714	\$1,371,575	17.1%	\$390.83	41	\$480.41	30
Lyon	\$18,698,368	\$18,753,734	0.3%	\$520.79	19	\$523.77	22
Marion	\$3,667,374	\$3,761,826	2.6%	\$276.82	75	\$282.87	81
Marshall	\$4,340,663	\$4,615,909	6.3%	\$410.15	34	\$435.92	39
McPherson	\$13,691,396	\$15,955,362	16.5%	\$465.49	26	\$543.70	19
Meade	\$1,166,548	\$1,297,945	11.3%	\$252.50	81	\$278.41	84
Miami	\$11,353,064	\$12,782,425	12.6%	\$392.79	39	\$437.95	38
Mitchell	\$3,419,486	\$3,628,368	6.1%	\$510.90	20	\$540.98	20

Total Amount State Sales Tax Collections by County

5.3% state sales tax rate.

Note: The FY 2003 collections indicated in this report have been revised.

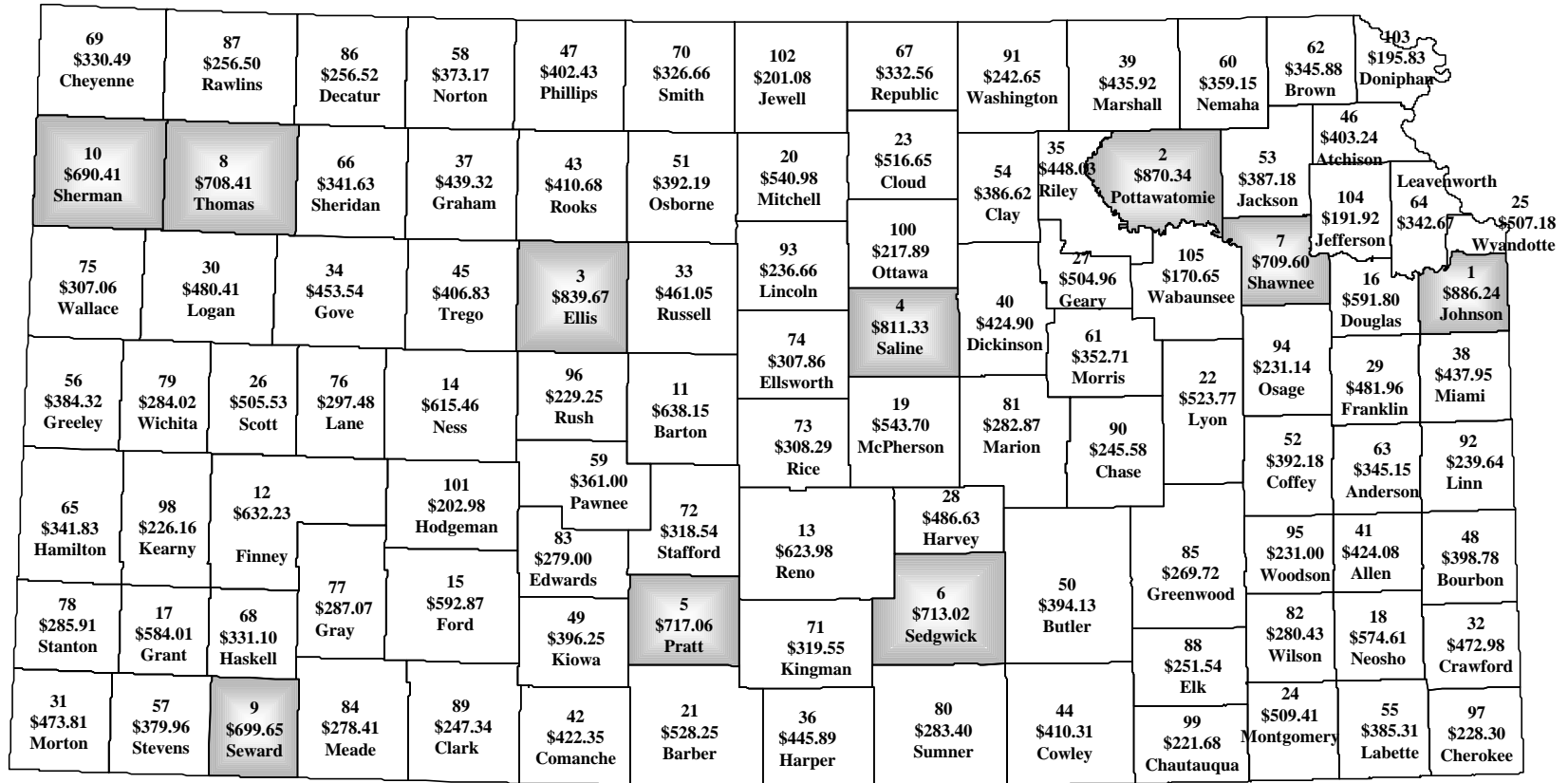
County	FY2003 ^r	FY2004	Percent Change	FY2003r Per Capita	FY2003r PC Rank	FY2004 Per Capita*	FY2004 PC Rank*
Montgomery	\$17,745,773	\$17,795,594	0.3%	\$502.61	21	\$509.41	24
Morris	\$2,057,073	\$2,114,497	2.8%	\$338.22	57	\$352.71	61
Morton	\$1,304,516	\$1,571,624	20.5%	\$388.25	42	\$473.81	31
Nemaha	\$3,530,408	\$3,771,117	6.8%	\$337.42	58	\$359.15	60
Neosho	\$8,881,649	\$9,526,966	7.3%	\$533.82	18	\$574.61	18
Ness	\$1,820,500	\$1,943,638	6.8%	\$549.00	17	\$615.46	14
Norton	\$1,936,053	\$2,162,914	11.7%	\$329.32	60	\$373.17	58
Osage	\$3,721,598	\$3,879,403	4.2%	\$219.85	93	\$231.14	94
Osborne	\$1,577,071	\$1,638,959	3.9%	\$372.30	48	\$392.19	51
Ottawa	\$1,208,355	\$1,345,885	11.4%	\$192.14	96	\$217.89	100
Pawnee	\$2,349,517	\$2,453,386	4.4%	\$338.25	56	\$361.00	59
Phillips	\$2,144,749	\$2,276,566	6.1%	\$365.31	51	\$402.43	47
Pottawatomie	\$15,948,900	\$16,287,617	2.1%	\$862.62	2	\$870.34	2
Pratt	\$6,271,761	\$6,766,910	7.9%	\$657.35	9	\$717.06	5
Rawlins	\$674,889	\$729,234	8.1%	\$233.77	85	\$256.50	87
Reno	\$39,832,991	\$39,829,680	0.0%	\$624.44	12	\$623.98	13
Republic	\$1,700,690	\$1,764,870	3.8%	\$311.03	67	\$332.56	67
Rice	\$2,956,792	\$3,209,899	8.6%	\$281.57	74	\$308.29	73
Riley	\$25,073,895	\$27,907,947	11.3%	\$407.84	35	\$448.03	35
Rooks	\$2,021,874	\$2,224,629	10.0%	\$368.15	50	\$410.68	43
Rush	\$651,212	\$783,573	20.3%	\$186.49	99	\$229.25	96
Russell	\$2,900,556	\$3,184,471	9.8%	\$411.13	33	\$461.05	33
Saline	\$43,599,594	\$43,598,195	0.0%	\$808.75	3	\$811.33	4
Scott	\$2,330,642	\$2,429,571	4.2%	\$473.42	24	\$505.53	26
Sedgwick	\$328,773,172	\$330,053,418	0.4%	\$711.73	5	\$713.02	6
Seward	\$15,364,044	\$16,155,575	5.2%	\$665.92	7	\$699.65	9
Shawnee	\$121,309,290	\$121,271,467	0.0%	\$710.46	6	\$709.60	7
Sheridan	\$847,301	\$909,416	7.3%	\$320.83	63	\$341.63	66
Sherman	\$4,156,247	\$4,333,695	4.3%	\$649.62	10	\$690.41	10
Smith	\$1,376,830	\$1,365,752	-0.8%	\$315.43	65	\$326.66	70
Stafford	\$1,074,713	\$1,461,774	36.0%	\$230.53	87	\$318.54	72
Stanton	\$553,310	\$687,322	24.2%	\$229.59	88	\$285.91	78
Stevens	\$1,829,156	\$2,047,603	11.9%	\$343.05	55	\$379.96	57
Sumner	\$6,773,521	\$7,157,532	5.7%	\$265.28	78	\$283.40	80
Thomas	\$5,387,317	\$5,619,840	4.3%	\$665.76	8	\$708.41	8
Trego	\$1,164,387	\$1,262,394	8.4%	\$370.82	49	\$406.83	45
Wabaunsee	\$1,105,625	\$1,154,810	4.4%	\$164.65	105	\$170.65	105
Wallace	\$505,747	\$497,748	-1.6%	\$298.90	68	\$307.06	75
Washington	\$1,457,330	\$1,487,707	2.1%	\$232.39	86	\$242.65	91
Wichita	\$620,429	\$694,986	12.0%	\$247.97	82	\$284.02	79
Wilson	\$2,669,663	\$2,826,720	5.9%	\$263.20	79	\$280.43	82
Woodson	\$879,535	\$838,778	-4.6%	\$239.79	84	\$231.00	95
Wyandotte	\$73,698,970	\$79,673,410	8.1%	\$465.47	27	\$507.18	25
Total Counties	\$1,601,833,932	\$1,647,554,383		\$589.80		\$604.94	
Miscellaneous	<u>\$8,800,468</u>	<u>\$7,001,552</u>					
Grand Total	\$1,610,634,400	\$1,654,555,935	2.7%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2004.
Figures might not add from rounding.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2004 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. Major metropolitan areas such as Johnson, Sedgwick, and Shawnee counties have high ratios because of their many large shopping centers and high level of tourism.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

5.3% state sales tax rate

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

The FY 2003 collections indicated in this report are revised collection numbers.

<u>North American Industry Classification</u>	<u>FY 2003[†]</u>	<u>FY 2004</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$ 1,000,686	\$ 981,049	-2.0%
112 Animal Production	\$ 125,317	\$ 119,025	-5.0%
114 Fishing, Hunting and Trapping	\$ 275,311	\$ 318,368	15.6%
115 Agriculture and Forestry Support Activities	\$ 225,832	\$ 245,991	8.9%
2-digit Total	\$ 1,627,146	\$ 1,664,432	2.3%
21 Mining			
211 Oil and Gas Extraction	\$ 330,945	\$ 208,560	-37.0%
212 Mining (except Oil and Gas)	\$ 1,652,723	\$ 1,951,903	18.1%
213 Support Activities for Mining	\$ 5,013,043	\$ 5,737,193	14.4%
2-digit Total	\$ 6,996,711	\$ 7,897,656	12.9%
22 Utilities			
221 Utilities	\$ 41,120,563	\$ 40,930,692	-0.5%
2-digit Total	\$ 41,120,563	\$ 40,930,692	-0.5%
23 Construction			
236 Construction of Buildings	\$ 4,760,448	\$ 4,920,787	3.4%
237 Heavy and Civil Engineering Construction	\$ 8,188,524	\$ 7,980,634	-2.5%
238 Specialty Trade Contractors	\$ 32,800,369	\$ 32,303,772	-1.5%
2-digit Total	\$ 45,749,341	\$ 45,205,193	-1.2%
31-33 Manufacturing			
311 Food Mfg	\$ 2,520,183	\$ 2,601,897	3.2%
312 Beverage and Tobacco Product Mfg	\$ 734,459	\$ 1,853,568	152.4%
313 Textile Mills	\$ 107,403	\$ 68,117	-36.6%
314 Textile Product Mills	\$ 344,483	\$ 445,526	29.3%
315 Apparel Mfg	\$ 183,014	\$ 130,047	-28.9%
316 Leather and Allied Product Mfg	\$ 16,260	\$ 25,117	54.5%
321 Wood Product Mfg	\$ 2,331,914	\$ 2,919,729	25.2%
322 Paper Mfg	\$ 810,408	\$ 614,635	-24.2%
323 Printing and Related Support Activities	\$ 6,462,097	\$ 6,126,234	-5.2%
324 Petroleum and Coal Products Mfg	\$ 2,209,978	\$ 1,320,700	-40.2%
325 Chemical Mfg	\$ 3,170,490	\$ 2,536,590	-20.0%
326 Plastics and Rubber Products Mfg	\$ 560,051	\$ 378,011	-32.5%
327 Nonmetallic Mineral Product Mfg	\$ 11,340,972	\$ 12,618,556	11.3%
331 Primary Metal Mfg	\$ 410,524	\$ 410,423	0.0%
332 Fabricated Metal Product Mfg	\$ 2,597,768	\$ 3,145,986	21.1%
333 Machinery Mfg	\$ 2,064,709	\$ 1,277,781	-38.1%
334 Computer and Electronic Product Mfg	\$ 1,113,716	\$ 2,240,517	101.2%
335 Electrical Equipment & Appliance Mfg	\$ 298,300	\$ 254,600	-14.6%
336 Transportation Equipment Mfg	\$ 5,506,118	\$ 6,071,552	10.3%
337 Furniture and Related Product Mfg	\$ 2,096,584	\$ 2,432,860	16.0%
339 Miscellaneous Mfg	\$ 1,679,364	\$ 1,486,578	-11.5%
2-digit Total	\$ 46,558,795	\$ 48,959,024	5.2%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$ 63,216,943	\$ 65,610,912	3.8%
424 Merchant Wholesalers, Nondurable Goods	\$ 20,171,374	\$ 16,571,739	-17.8%
425 Electronic Markets and Agents and Brokers	\$ 5,275,465	\$ 6,568,022	24.5%
2-digit Total	\$ 88,663,782	\$ 88,750,673	0.1%

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

5.3% state sales tax rate

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

The FY 2003 collections indicated in this report are revised collection numbers.

<u>North American Industry Classification</u>	<u>FY 2003[†]</u>	<u>FY 2004</u>	<u>Percent Change</u>
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$ 227,334,364	\$ 233,382,308	2.7%
442 Furniture and Home Furnishings Stores	\$ 33,049,807	\$ 42,036,138	27.2%
443 Electronics and Appliance Stores	\$ 34,614,931	\$ 34,715,971	0.3%
444 Building Material and Garden Supply Stores	\$ 85,402,175	\$ 94,941,405	11.2%
445 Food and Beverage Stores	\$ 146,397,992	\$ 133,673,181	-8.7%
446 Health and Personal Care Stores	\$ 12,443,314	\$ 14,909,798	19.8%
447 Gasoline Stations	\$ 32,132,535	\$ 38,748,609	20.6%
448 Clothing and Clothing Accessories Stores	\$ 45,377,055	\$ 45,524,189	0.3%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 34,111,660	\$ 34,878,075	2.2%
452 General Merchandise Stores	\$ 253,485,542	\$ 269,093,472	6.2%
453 Miscellaneous Store Retailers	\$ 46,417,612	\$ 42,804,343	-7.8%
454 Nonstore Retailers	\$ 13,046,439	\$ 9,899,247	-24.1%
2-digit Total	\$ 963,813,426	\$ 994,606,736	3.2%
48-49 Transportation and Warehousing			
481 Air Transportation	\$ 111,474	\$ 190,385	70.8%
482 Rail Transportation	Confidential	Confidential	
483 Water Transportation	Confidential	Confidential	
484 Truck Transportation	\$ 1,386,151	\$ 1,166,551	-15.8%
485 Transit and Ground Passenger Transportation	\$ 8,508	\$ 9,102	7.0%
486 Pipeline Transportation	Confidential	Confidential	
487 Scenic and Sightseeing Transportation	Confidential	Confidential	
488 Support Activities for Transportation	\$ 1,324,794	\$ 1,676,675	26.6%
491 Postal Service	Confidential	Confidential	
492 Couriers and Messengers	\$ 47,617	\$ 38,529	-19.1%
493 Warehousing and Storage	\$ 699,764	\$ 1,075,826	53.7%
2-digit Total	\$ 3,745,895	\$ 4,228,417	12.9%
51 Information			
511 Publishing Industries (except Internet)	\$ 5,205,312	\$ 5,411,626	4.0%
512 Motion Picture & Sound Recording Industries	\$ 5,175,807	\$ 5,426,121	4.8%
515 Broadcasting (except Internet)	\$ 11,507,913	\$ 9,248,411	-19.6%
517 Telecommunications	\$ 99,749,184	\$ 105,222,508	5.5%
518 ISPs, Search Portals, and Data Processing	\$ 610,358	\$ 704,300	15.4%
519 Other Information Services	\$ 42,527	\$ 50,610	
2-digit Total	\$ 122,291,100	\$ 126,063,576	3.1%
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	
522 Credit Intermediation and Related Activities	\$ 3,170,908	\$ 2,850,516	-10.1%
523 Securities and Commodity Contract Brokerage	\$ 526,063	\$ 422,020	-19.8%
524 Insurance Carriers and Related Activities	\$ 332,465	\$ 98,610	-70.3%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	
2-digit Total	\$ 4,038,371	\$ 3,373,890	-16.5%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$ 696,839	\$ 594,092	-14.7%
532 Rental and Leasing Services	\$ 23,435,383	\$ 22,590,433	-3.6%
533 Lessors of Nonfinancial Intangible Assets	Confidential	Confidential	
2-digit Total	\$ 24,132,222	\$ 23,184,525	-3.9%

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

5.3% state sales tax rate

In 2002, the Department converted from the Standard Industrial Classification System (SIC) to the North American Industry Classification System (NAICS).

The FY 2003 collections indicated in this report are revised collection numbers.

<u>North American Industry Classification</u>	<u>FY 2003[†]</u>	<u>FY 2004</u>	<u>Percent Change</u>
54 Professional and Technical Services			
541 Professional and Technical Services	\$ 11,546,206	\$ 12,219,928	5.8%
2-digit Total	\$ 11,546,206	\$ 12,219,928	5.8%
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$ 1,042,545	\$ 1,575,748	51.1%
2-digit Total	\$ 1,042,545	\$ 1,575,748	51.1%
56 Administrative and Waste Services			
561 Administrative and Support Services	\$ 17,080,365	\$ 17,441,339	2.1%
562 Waste Management and Remediation Services	\$ 343,545	\$ 423,451	23.3%
2-digit Total	\$ 17,423,911	\$ 17,864,790	2.5%
61 Educational Services			
611 Educational Services	\$ 4,254,958	\$ 4,514,710	6.1%
2-digit Total	\$ 4,254,958	\$ 4,514,710	6.1%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$ 918,874	\$ 897,219	-2.4%
622 Hospitals	\$ 1,208,820	\$ 1,200,782	-0.7%
623 Nursing and Residential Care Facilities	\$ 107,505	\$ 109,872	2.2%
624 Social Assistance	\$ 544,163	\$ 551,763	1.4%
2-digit Total	\$ 2,779,362	\$ 2,759,636	-0.7%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$ 2,493,244	\$ 3,520,528	41.2%
712 Museums, Historical Sites, Zoos, and Parks	\$ 482,669	\$ 451,499	-6.5%
713 Amusement, Gambling, and Recreation	\$ 14,577,697	\$ 13,453,648	-7.7%
2-digit Total	\$ 17,553,611	\$ 17,425,675	-0.7%
72 Accommodation and Food Services			
721 Accommodation	\$ 19,269,441	\$ 21,814,115	13.2%
722 Food Services and Drinking Places	\$ 125,836,865	\$ 131,662,611	4.6%
2-digit Total	\$ 145,106,306	\$ 153,476,726	5.8%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$ 40,207,233	\$ 39,784,963	-1.1%
812 Personal and Laundry Services	\$ 12,111,811	\$ 12,365,375	2.1%
813 Membership Associations and Organizations	\$ 3,039,137	\$ 3,115,909	2.5%
814 Private Households	\$ 30,062	\$ 25,896	-13.9%
2-digit Total	\$ 55,388,243	\$ 55,292,141	-0.2%
92 Public Administration			
921 Executive, Legislative, & General Government	\$ 1,616,267	\$ 2,246,319	39.0%
922 Justice, Public Order, and Safety Activities	\$ 593,048	\$ 232,500	-60.8%
923 Administration of Human Resource Programs	Confidential	Confidential	
924 Administration of Environmental Programs	\$ 40,578	\$ 39,121	-3.6%
926 Administration of Economic Programs	\$ 236,152	\$ 270,095	14.4%
928 National Security and International Affairs	Confidential	Confidential	
2-digit Total	\$ 2,486,622	\$ 2,788,750	12.2%
99 Unclassified Establishments			
999 Unclassified Establishments	\$ 4,315,286	\$ 1,773,016	-58.9%
2-digit Total	\$ 4,315,286	\$ 1,773,016	-58.9%
Grand Total	\$ 1,610,634,400	\$ 1,654,555,935	2.7%

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2003 and FY 2004

Beginning in FY 1999, the revised reports reflect the amount that was issued to the taxing entity during the fiscal year versus the amount distributed based on receipt month.

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Fiscal Year 2003</u>	<u>Fiscal Year 2004</u>	<u>Percent Change</u>
Allen County	1.00%	10/01/94	\$1,226,446	\$1,133,591	-7.6%
Gas	1.00%	01/01/91	\$50,643	\$67,036	32.4%
Humboldt	1.00%	10/01/03	\$49,478	\$82,337	N/A
Iola	1.00%	01/01/90	\$859,422	\$764,968	-11.0%
Moran	0.50%	07/01/84	\$17,458	\$18,204	4.3%
Anderson County	1.00%	01/01/83	\$598,033	\$618,701	3.5%
Garnett	0.50%	01/01/99	\$230,726	\$230,991	0.1%
Kincaid	1.00%	07/01/99	\$4,274	\$5,904	38.2%
Atchison County	1.50%	07/01/98	\$1,926,651	\$2,147,364	11.5%
Atchison	1.00%	08/01/83	\$1,115,895	\$1,223,924	9.7%
Effingham	1.00%	11/01/83	\$27,964	\$27,539	-1.5%
Barber County	1.00%	02/01/83	\$472,780	\$548,695	16.1%
Hardtner	0.00%	01/01/02	\$0	\$5	N/A
Kiowa	1.00%	01/01/01	\$80,939	\$99,006	22.3%
Medicine Lodge	0.50%	07/01/91	\$153,627	\$147,244	-4.2%
Barton County	1.25%	04/01/03	\$3,697,523	\$4,412,571	N/A
Great Bend	0.50%	04/01/00	\$1,322,093	\$1,321,027	-0.1%
Bourbon County	1.00%	07/01/01	\$1,251,576	\$1,277,914	2.1%
Bronson	1.00%	01/01/97	\$11,920	\$11,560	-3.0%
Fort Scott	1.00%	01/01/84	\$1,082,635	\$1,092,263	0.9%
Brown County	1.00%	11/01/82	\$763,220	\$788,049	3.3%
Hiawatha	0.50%	04/01/03	\$433,312	\$225,435	N/A
Horton	1.00%	07/01/87	\$104,015	\$106,120	2.0%
Butler County					
Andover	1.00%	01/01/01	\$862,257	\$901,451	4.5%
Augusta	0.50%	10/01/91	\$412,323	\$408,931	-0.8%
Benton	1.00%	10/01/99	\$35,696	\$41,411	16.0%
Douglass	1.00%	01/01/95	\$84,886	\$80,229	-5.5%
El Dorado	1.00%	10/01/89	\$1,672,212	\$1,721,836	3.0%
Rose Hill	1.00%	10/01/00	\$123,139	\$141,886	15.2%
Towanda	1.00%	07/01/95	\$67,954	\$55,279	-18.7%
Chase County	0.00%	01/01/04	\$147,180	\$116,786	N/A
Cottonwood Falls	1.00%	01/01/91	\$52,216	\$56,961	9.1%
Strong City	1.50%	01/01/99	\$50,021	\$55,436	10.8%
Chautauqua County	1.00%	02/01/83	\$182,107	\$208,744	14.6%
Cedar Vale	1.00%	10/01/97	\$20,073	\$28,860	43.8%
Sedan	0.50%	11/01/81	\$43,823	\$49,809	13.7%
Cherokee County	1.50%	01/01/03	\$1,272,916	\$1,702,988	N/A
Baxter Springs	1.00%	07/01/85	\$317,242	\$321,822	1.4%
Columbus	1.00%	07/01/97	\$401,579	\$391,459	-2.5%
Galena	1.00%	07/01/84	\$128,487	\$126,982	-1.2%
Scammon	1.00%	04/01/88	\$15,748	\$16,437	4.4%
Weir	1.00%	11/01/84	\$28,915	\$30,002	3.8%
Cheyenne County	2.00%	07/01/96	\$436,916	\$421,519	-3.5%
Clark County					
Minneola	1.00%	07/01/99	\$27,643	\$31,575	14.2%
Clay County	1.00%	01/01/01	\$692,541	\$714,470	3.2%
Clay Center	1.00%	11/01/84	\$566,810	\$583,386	2.9%
Longford	1.00%	01/01/89	\$6,218	\$4,930	-20.7%
Wakefield	1.00%	11/01/82	\$25,314	\$28,850	14.0%
Cloud County	1.00%	01/01/01	\$1,036,835	\$1,056,395	1.9%
Concordia	1.00%	02/01/83	\$870,561	\$864,770	-0.7%
Glasco	1.00%	07/01/83	\$19,620	\$18,390	-6.3%
Miltonvale	1.00%	07/01/87	\$27,066	\$29,711	9.8%
Comanche County					
Coldwater	1.00%	07/01/98	\$79,675	\$83,973	5.4%
Protection	1.00%	01/01/99	\$36,516	\$36,718	0.6%
Cowley County					
Arkansas City	1.00%	04/01/85	\$1,300,839	\$1,329,361	2.2%
Burden	1.00%	01/01/96	\$23,274	\$22,604	-2.9%
Winfield	1.00%	11/01/84	\$1,336,772	\$1,398,763	4.6%

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<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Fiscal Year 2003</u>	<u>Fiscal Year 2004</u>	<u>Percent Change</u>
Crawford County	1.00%	07/01/01	\$3,734,430	\$3,800,199	1.8%
Arma	0.50%	11/01/82	\$43,678	\$42,062	-3.7%
Frontenac	1.00%	01/01/95	\$350,883	\$340,806	-2.9%
Girard	1.00%	01/01/01	\$215,744	\$269,167	24.8%
Pittsburg	0.50%	10/01/99	\$1,307,060	\$1,319,130	0.9%
Decatur County	1.00%	11/01/84	\$189,763	\$193,739	2.1%
Dickinson County	1.00%	07/01/97	\$1,604,371	\$1,694,250	5.6%
Abilene	0.75%	10/01/00	\$726,513	\$787,286	8.4%
Herington	1.00%	10/01/00	\$169,279	\$178,328	5.3%
Doniphan County	1.00%	10/01/94	\$358,704	\$362,818	1.1%
Elwood	1.00%	11/01/84	\$93,167	\$99,386	6.7%
Douglas County	1.00%	01/01/95	\$11,886,158	\$12,254,052	3.1%
Baldwin City	1.00%	07/01/91	\$250,805	\$280,837	12.0%
Eudora	0.50%	11/01/82	\$87,067	\$104,926	20.5%
Lawrence	1.00%	10/01/90	\$10,876,300	\$11,153,509	2.5%
Edwards County	1.00%	11/01/83	\$171,900	\$200,713	16.8%
Elk County	1.00%	11/01/82	\$165,656	\$181,567	9.6%
Ellis County					
Ellis	1.00%	11/01/83	\$109,350	\$113,193	3.5%
Hays	1.00%	04/01/03	\$5,875,624	\$4,027,247	N/A
Ellsworth County	0.50%	01/01/97	\$199,836	\$207,220	3.7%
Ellsworth	1.25%	07/01/00	\$312,293	\$300,235	-3.9%
Kanopolis	1.00%	07/01/85	\$19,506	\$21,986	12.7%
Wilson	1.00%	09/01/83	\$43,132	\$47,637	10.4%
Finney County	0.75%	07/01/95	\$3,711,413	\$3,760,310	1.3%
Garden City	1.00%	07/01/94	\$4,130,921	\$4,169,504	0.9%
Ford County	1.00%	10/01/97	\$4,054,800	\$3,948,019	-2.6%
Dodge City	1.00%	10/01/97	\$3,695,598	\$3,642,777	-1.4%
Franklin County	1.50%	01/01/93	\$3,553,543	\$3,807,354	7.1%
Ottawa	0.60%	07/01/01	\$1,098,783	\$1,194,464	8.7%
Pomona	1.00%	07/01/99	\$37,547	\$40,241	7.2%
Princeton	0.50%	07/01/95	\$5,556	\$5,803	4.4%
Wellsville	0.50%	01/01/93	\$50,132	\$55,463	10.6%
Williamsburg	1.00%	10/01/96	\$15,227	\$15,238	0.1%
Geary County	1.00%	07/01/03	\$3,078,964	\$2,788,035	N/A
Grandview Plaza	1.00%	04/01/99	\$40,104	\$42,435	5.8%
Junction City	1.00%	11/01/82	\$2,239,717	\$2,406,207	7.4%
Gove County	1.00%	11/01/84	\$273,622	\$268,026	-2.0%
Grinnell	0.50%	01/01/03	\$2,769	\$6,994	N/A
Graham County	0.25%	10/01/03		\$36,725	N/A
Hill City	1.00%	07/01/85	\$187,036	\$185,209	-1.0%
Morland	1.00%	10/01/96	\$10,068	\$9,263	-8.0%
Grant County					
Ulysses	1.00%	11/01/83	\$666,200	\$682,882	2.5%
Gray County	1.00%	02/01/83	\$422,841	\$395,253	-6.5%
Greeley County	1.00%	11/01/82	\$101,871	\$115,697	13.6%
Greenwood County	1.00%	07/01/95	\$447,833	\$451,719	0.9%
Hamilton County	0.50%	01/01/93	\$94,472	\$100,342	6.2%
Syracuse	1.00%	06/01/84	\$141,967	\$149,534	5.3%
Harper County					
Harper	1.00%	01/01/01	\$221,439	\$232,138	4.8%
Anthony	1.50%	01/01/01	\$335,810	\$352,343	4.9%
Harvey County	1.00%	07/01/86	\$3,300,208	\$3,393,781	2.8%
Haskell County	0.50%	01/01/83	\$143,158	\$154,828	8.2%
Satanta	0.50%	01/01/87	\$46,816	\$38,562	-17.6%
Sublette	0.50%	01/01/83	\$55,959	\$54,236	-3.1%
Jackson County	1.00%	07/01/94	\$1,011,506	\$1,050,462	3.9%
Holton	0.25%	01/01/95	\$191,662	\$190,896	-0.4%

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County/City	Tax	Effective	Fiscal Year		Percent
	Rate	Date	2003	2004	Change
Jefferson County	1.00%	01/01/94	\$801,130	\$839,472	4.8%
Perry	0.50%	07/01/81	\$38,077	\$37,207	-2.3%
Jewell County	1.00%	02/01/83	\$157,354	\$163,266	3.8%
Johnson County	1.10%	01/01/03	\$80,722,922	\$95,295,466	N/A
De Soto	1.75%	07/01/02	\$407,823	\$14,924	N/A
Edgerton	1.00%	07/01/85	\$38,117	\$48,337	26.8%
Fairway	1.00%	07/01/86	\$292,685	\$299,921	2.5%
Gardner	1.00%	01/01/89	\$851,542	\$1,027,033	20.6%
Leawood	1.125%	07/01/00	\$4,399,142	\$4,932,204	12.1%
Lenexa	1.125%	10/01/00	\$11,106,968	\$9,685,194	-12.8%
Merriam	1.25%	01/01/01	\$5,827,251	\$6,091,277	4.5%
Mission	1.25%	10/01/02	\$2,615,704	\$2,954,119	N/A
Olathe	1.125%	04/01/00	\$21,094,858	\$20,274,014	-3.9%
Overland Park	1.125%	04/01/99	\$36,875,784	\$37,482,106	1.6%
Prairie Village	1.00%	02/01/84	\$1,833,595	\$1,929,777	5.2%
Roeland Park	1.25%	04/01/03	\$1,022,365	\$1,223,795	N/A
Shawnee	1.125%	07/01/85	\$8,222,260	\$8,624,177	4.9%
Spring Hill	1.00%	02/01/84	\$288,616	\$387,524	34.3%
Westwood	1.00%	02/01/84	\$196,040	\$198,470	1.2%
Westwood Hills	1.00%	02/01/84	\$17,913	\$15,253	-14.8%
Kearny County					
Deerfield	1.00%	10/01/94	\$20,179	\$15,681	3.3%
Lakin	1.00%	07/01/83	\$130,126	\$122,506	-5.9%
Kingman County					
Spivey	0.50%	01/01/79	\$22,197	\$21,240	-4.3%
Kiowa County	1.00%	11/01/82	\$244,587	\$262,578	7.4%
Labette County	1.25%	07/01/01	\$2,255,728	\$2,270,420	0.7%
Altamont	1.00%	07/01/99	\$45,503	\$47,541	4.5%
Chetopa	1.50%	01/01/02	\$119,162	\$110,652	-7.1%
Edna	1.00%	01/01/89	\$27,211	\$22,735	-16.4%
Oswego	1.00%	07/01/95	\$118,728	\$119,978	1.1%
Parsons	1.00%	01/01/97	\$1,316,807	\$1,345,351	2.2%
Lane County					
Dighton	1.00%	07/01/83	\$90,627	\$90,475	-0.2%
Leavenworth County	1.00%	01/01/97	\$4,835,236	\$5,134,456	6.2%
Basehor	1.00%	10/01/95	\$91,946	\$148,954	62.0%
Easton	1.00%	07/01/85	\$10,722	\$15,273	42.4%
Lansing	1.00%	01/01/89	\$620,584	\$665,043	7.2%
Leavenworth	1.00%	03/01/85	\$3,341,271	\$3,397,642	1.7%
Linwood	1.00%	04/01/03	\$494	\$17,681	N/A
Tonganoxie	1.00%	07/01/89	\$311,800	\$363,927	16.7%
Lincoln County	1.00%	02/01/83	\$172,410	\$194,171	12.6%
Linn County					
La Cygne	1.00%	10/01/88	\$104,837	\$90,245	-13.9%
Mound City	1.00%	07/01/93	\$92,642	\$94,487	2.0%
Parker	1.00%	10/01/03		\$7,886	N/A
Pleasanton	1.00%	10/01/95	\$133,427	\$135,817	1.8%
Logan County	1.00%	11/01/82	\$255,658	\$280,224	9.6%
Lyon County	0.50%	07/01/99	\$1,927,945	\$1,930,928	0.2%
Americus	0.50%	04/01/87	\$12,921	\$13,739	6.3%
Emporia	1.00%	01/01/95	\$3,635,602	\$3,613,733	-0.6%
McPherson County	1.00%	07/01/82	\$2,957,139	\$3,161,078	6.9%
Lindsborg	1.00%	07/01/00	\$218,709	\$223,414	2.2%
McPherson	0.50%	10/01/02	\$500,828	\$960,031	N/A
Marion County	1.00%	07/01/87	\$796,761	\$829,981	4.2%
Hillsboro	0.50%	05/01/85	\$164,120	\$177,726	8.3%
Marion	0.75%	07/01/01	\$130,442	\$120,485	-7.6%
Marshall County					
Frankfort	1.00%	04/01/03	\$5,085	\$73,585	N/A
Marysville	1.00%	10/01/99	\$576,881	\$604,572	4.8%
Meade County	1.00%	11/01/84	\$285,063	\$300,087	5.3%
Miami County	1.25%	01/01/01	\$3,010,015	\$3,353,300	11.4%
Fontana	0.50%	07/01/97	\$2,104	\$2,707	28.7%
Louisburg	1.00%	01/01/97	\$476,144	\$558,112	17.2%
Osawatomie	0.50%	07/01/81	\$118,203	\$116,809	-1.2%
Paola	1.00%	10/01/96	\$1,042,270	\$1,115,807	7.1%
Mitchell County	1.00%	11/01/82	\$731,500	\$765,055	4.6%
Beloit	0.50%	07/01/01	\$270,952	\$288,360	6.4%
Montgomery County	0.00%	10/01/02	\$1,595,094	\$11,130	N/A
Caney	2.75%	04/01/03	\$225,939	\$374,293	N/A

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County/City	Tax	Effective	Fiscal Year		Percent
	Rate	Date	2003	2004	Change
Cherryvale	1.75%	07/01/01	\$243,841	\$264,413	8.4%
Coffeyville	2.50%	10/01/02	\$2,702,008	\$3,184,490	N/A
Dearing	1.00%	04/01/03	\$2,041	\$18,704	-7.3%
Independence	2.25%	10/01/02	\$3,313,595	\$3,709,733	N/A
Morris County	1.00%	11/01/82	\$438,455	\$454,317	3.6%
Council Grove	1.00%	10/01/03		\$180,900	N/A
Morton County					
Elkhart	1.00%	01/01/95	\$213,846	\$222,121	3.9%
Rolla	1.00%	01/01/97	\$23,842	\$22,210	-6.8%
Nemaha County	1.00%	11/01/82	\$816,886	\$824,139	0.9%
Sabetha	0.50%	07/01/91	\$164,230	\$164,095	-0.1%
Neosho County	1.00%	10/01/00	\$1,896,041	\$1,959,340	3.3%
Chanute	1.00%	11/01/87	\$1,555,209	\$1,588,733	2.2%
Erie	1.00%	01/01/88	\$104,126	\$94,956	-8.8%
Saint Paul	1.00%	04/01/98	\$34,268	\$53,162	55.1%
Thayer	1.00%	07/01/95	\$29,502	\$32,731	10.9%
Ness County					
Ness City	1.00%	10/01/02	\$85,436	\$168,640	N/A
Ransom	0.50%	10/01/93	\$14,023	\$12,363	-11.8%
Norton County	0.75%	10/01/03		\$197,521	N/A
Almena	0.50%	04/01/03	\$698	\$8,900	N/A
Norton	0.50%	04/01/93	\$178,003	\$177,883	-0.1%
Osage County	1.00%	11/01/82	\$861,572	\$887,653	3.0%
Lyndon	1.00%	01/01/99	\$78,690	\$79,283	0.8%
Osage City	1.00%	10/01/03		\$191,804	N/A
Overbrook	1.00%	01/01/99	\$77,575	\$79,370	2.3%
Osborne County	0.50%	01/01/83	\$172,406	\$175,302	1.7%
Ottawa County	1.00%	06/01/01	\$284,393	\$299,514	5.3%
Delphos	1.00%	11/01/84	\$15,187	\$1,202,885	N/A
Minneapolis	0.50%	07/01/01	\$82,893	\$89,836	8.4%
Pawnee County	1.00%	07/01/83	\$512,642	\$507,615	-1.0%
Phillips County					
Glade	1.00%	01/01/01	\$9,645	\$13,636	41.4%
Phillipsburg	1.00%	07/01/01	\$335,904	\$352,496	4.9%
Pottawatomie County					
Onaga	1.00%	11/01/82	\$44,847	\$55,609	24.0%
Saint Marys	1.00%	11/01/84	\$247,168	\$256,360	3.7%
Wamego	1.75%	01/01/93	\$724,177	\$759,974	4.9%
Westmoreland	1.00%	01/01/93	\$28,535	\$37,869	32.7%
Pratt County	1.00%	07/01/82	\$1,311,386	\$1,382,357	5.4%
Pratt	1.00%	04/01/04	\$431,942	\$638,265	N/A
Rawlins County	1.00%	02/01/83	\$165,311	\$165,319	0.0%
Reno County	1.00%	07/01/86	\$8,219,242	\$8,064,298	-1.9%
Hutchinson	0.75%	04/01/94	\$5,120,937	\$5,071,145	-1.0%
South Hutchinson	0.50%	01/01/93	\$171,014	\$163,154	-4.6%
Republic County	2.00%	07/01/03	\$404,557	\$706,958	N/A
Rice County	1.00%	11/01/82	\$665,121	\$669,706	0.7%
Lyons	0.50%	07/01/01	\$158,458	\$160,771	1.5%
Riley County	1.00%	01/01/99	\$5,282,782	\$5,651,417	7.0%
Manhattan	1.00%	01/01/99	\$6,341,630	\$6,744,037	6.3%
Ogden	1.00%	11/01/82	\$45,774	\$47,060	2.8%
Riley	1.00%	07/01/92	\$46,310	\$38,144	-17.6%
Plainville	1.00%	04/01/97	\$223,117	\$206,191	-7.6%
Stockton	1.50%	01/01/99	\$187,522	\$188,033	0.3%
Rooks County	0.00%	10/01/00	\$1,917	\$1,344	N/A
Rush County					
La Crosse	1.00%	01/01/96	\$88,119	\$94,621	7.4%
Russell County	1.50%	04/01/88	\$932,171	\$1,008,751	8.2%
Saline County	1.00%	06/01/95	\$8,874,035	\$8,754,995	-1.3%
Salina	0.75%	01/01/99	\$6,278,944	\$6,215,446	-1.0%
Scott County	1.00%	05/01/82	\$509,477	\$509,065	-0.1%
Sedgwick County	1.00%	10/01/85	\$67,731,322	\$65,336,259	-3.5%
Derby	0.50%	04/01/03	\$91,986	\$454,725	N/A
Seward County	1.25%	01/01/04	\$3,257,731	\$3,510,403	N/A
Liberal	1.00%	10/01/94	\$3,074,004	\$3,069,729	-0.1%
Shawnee County	0.90%	07/01/99	\$22,899,469	\$23,150,699	1.1%
Auburn	1.00%	07/01/84	\$72,287	\$83,269	15.2%
Rossville	1.00%	10/01/86	\$81,444	\$83,093	2.0%
Topeka	1.00%	11/01/82	\$23,263,248	\$22,877,590	-1.7%
Sheridan County	1.00%	01/01/99	\$190,626	\$195,784	2.7%

Local Sales Tax Rates, Effective Dates and Collections Issued for FY 2003 and FY 2004

Beginning in FY 1999, the revised reports reflect the amount that was issued to the taxing entity during the fiscal year versus the amount distributed based on receipt month.

<u>County/City</u>	<u>Tax Rate</u>	<u>Effective Date</u>	<u>Fiscal Year 2003</u>	<u>Fiscal Year 2004</u>	<u>Percent Change</u>
Sherman County	1.25%	10/01/98	\$1,108,980	\$1,116,014	0.6%
Smith County					
Smith Center	0.50%	01/01/01	\$95,546	\$94,358	-1.2%
Stafford County	1.00%	11/01/84	\$244,632	\$301,901	23.4%
Stanton County	1.00%	11/01/84	\$123,623	\$146,802	18.7%
Stevens County					
Hugoton	1.00%	01/01/94	\$302,600	\$304,095	0.5%
Moscow	1.00%	10/01/03		\$9,962	N/A
Sumner County					
Argonia	1.00%	01/01/91	\$20,886	\$27,152	30.0%
Belle Plaine	1.00%	10/01/89	\$84,356	\$102,909	22.0%
Caldwell	1.00%	11/01/82	\$78,213	\$80,502	2.9%
Conway Springs	1.00%	10/01/89	\$51,217	\$59,221	15.6%
Mayfield	0.50%	11/01/82	\$3,416	\$3,199	-6.4%
Oxford	1.00%	11/01/84	\$58,026	\$60,178	3.7%
Wellington	1.25%	01/01/94	\$1,125,701	\$1,135,688	0.9%
Thomas County	1.00%	11/01/82	\$1,127,937	\$1,148,197	1.8%
Colby	0.00%	01/01/99	\$2,929	\$1,084	N/A
Trego County					
Collyer	1.00%	01/01/01	\$3,495	\$4,609	31.9%
Wakeeney	1.00%	02/01/83	\$234,696	\$220,716	-6.0%
Wabaunsee County	1.25%	01/01/01	\$338,722	\$349,059	3.1%
Maple Hill	0.75%	01/01/03	\$324,904	\$20,855	N/A
Paxico	1.00%	10/01/96	\$9,717	\$10,109	4.0%
Washington County	1.00%	02/01/83	\$355,964	\$341,226	-4.1%
Wichita County	2.00%	01/01/96	\$286,372	\$300,878	5.1%
Wilson County	1.00%	10/01/00	\$593,394	\$624,566	5.3%
Fredonia	1.00%	01/01/86	\$259,590	\$274,528	5.8%
Neodesha	2.00%	10/01/92	\$337,017	\$336,535	-0.1%
Woodson County					
Yates Center	1.75%	01/01/02	\$207,459	\$208,350	0.4%
Toronto	0.50%	11/01/82	\$6,939	\$7,476	7.7%
Wyandotte County	1.00%	01/01/84	\$15,514,829	\$16,405,650	5.7%
Bonner Springs	1.25%	10/01/03	\$1,506,539	\$1,833,578	N/A
Edwardsville	1.00%	01/01/86	\$133,772	\$147,600	10.3%
Kansas City	1.00%	01/01/84	\$13,733,107	\$14,346,786	4.5%
Grand Total			\$529,588,661	\$549,846,600	3.8%
<u>Amounts Co/Cty</u>					
All Counties			\$298,080,310	\$314,251,556	5.4%
All Cities			\$231,508,351	\$235,595,044	1.8%
Total Locals			\$529,588,661	\$549,846,600	3.8%
<u>Numbers Co/Cty</u>					
All Counties			76	77	1.3%
All Cities			187	191	2.1%
Total Locals			263	268	1.9%

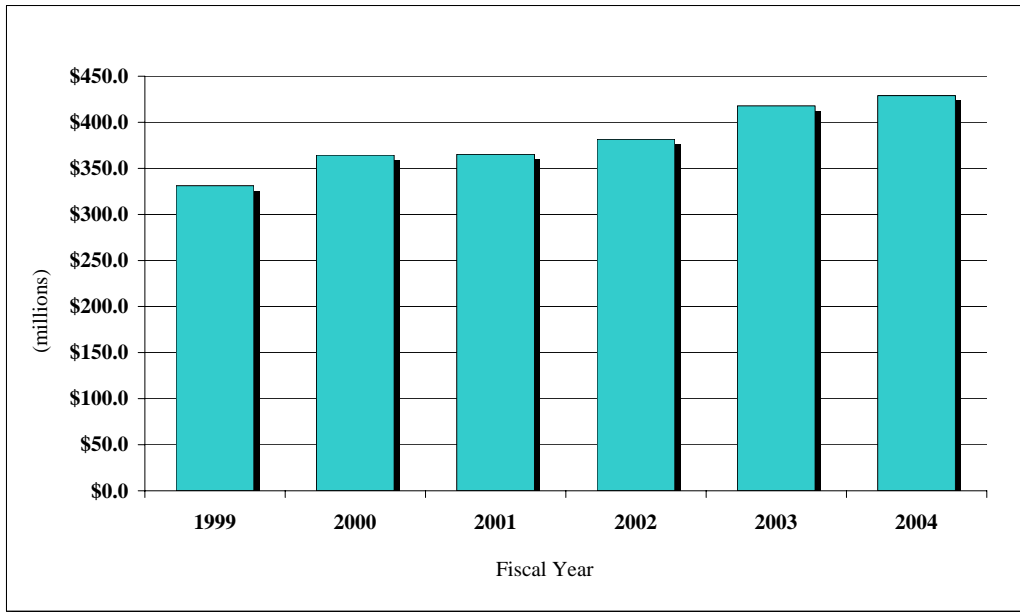
*ALL cities within counties with a local tax are subject to the countywide tax as well as to any city tax

*NC indicates Not Comparable because of a new, increased, decreased or repealed tax rate.

*Totals may not add due to rounding

Motor Fuel Tax Gross Collections

On July 1, 1993, the point of taxation on special fuels was moved from the retail/user level to the wholesale distributor level. July 1, 1995 marked the start of the Governor's fuel tax evasion project aimed at reducing fuel tax evasion in Kansas. The 2002 Legislature enacted House Bill 3011, which increased all motor fuel tax rates by \$.02 per gallon effective July 1, 2002 and increases all motor fuel tax rates by \$.01 per gallon effective July 1, 2003.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
1999	\$331,151,050	1.4%
2000	\$364,450,430	10.1%
2001	\$365,169,871	0.2%
2002	\$381,593,249	4.5%
2003	\$417,801,358	9.5%
2004	\$429,032,527	2.7%

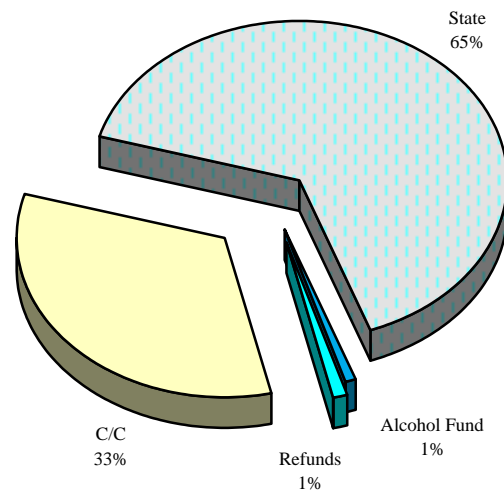
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2003</u>	Fiscal Year <u>2004</u>	Percent <u>Change</u>
Regular (Gasoline and Gasohol)	\$309,681,452	\$318,831,395	3.0%
Special (Diesel) Fuel	\$98,985,296	\$103,799,443	4.9%
LP Gas Fuel	\$294,763	\$273,290	(7.3%)
Interstate Motor Fuel	\$8,719,605	\$6,000,000	(31.2%)
Motor Carrier Trip Permits	<u>\$120,242</u>	<u>\$128,399</u>	6.8%
Total (Gross)	\$417,801,358	\$429,032,527	2.7%

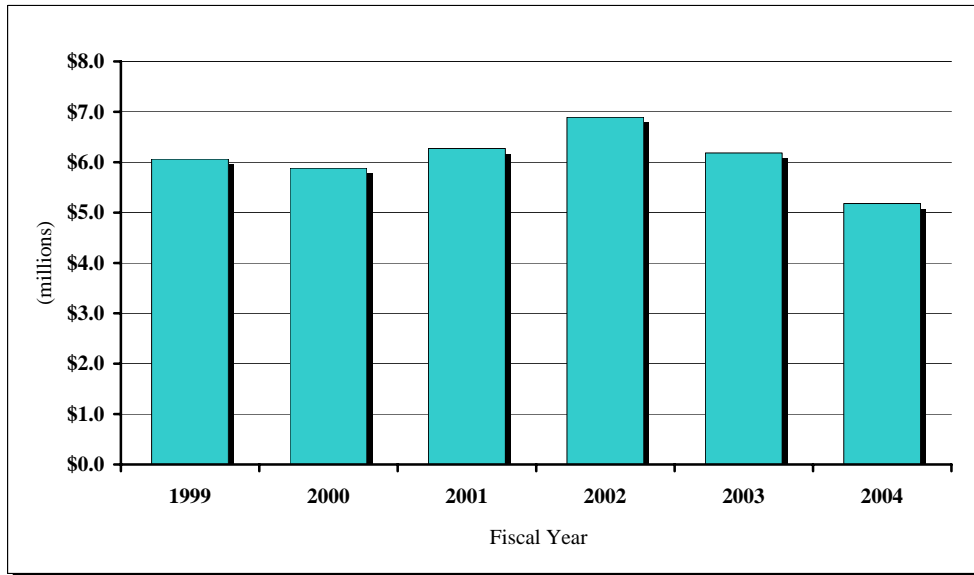
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$278,987,994
Special City/County Highway Fund	\$141,364,565
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$5,179,968</u>
Total	\$429,032,527



Motor Fuel Refund Amounts

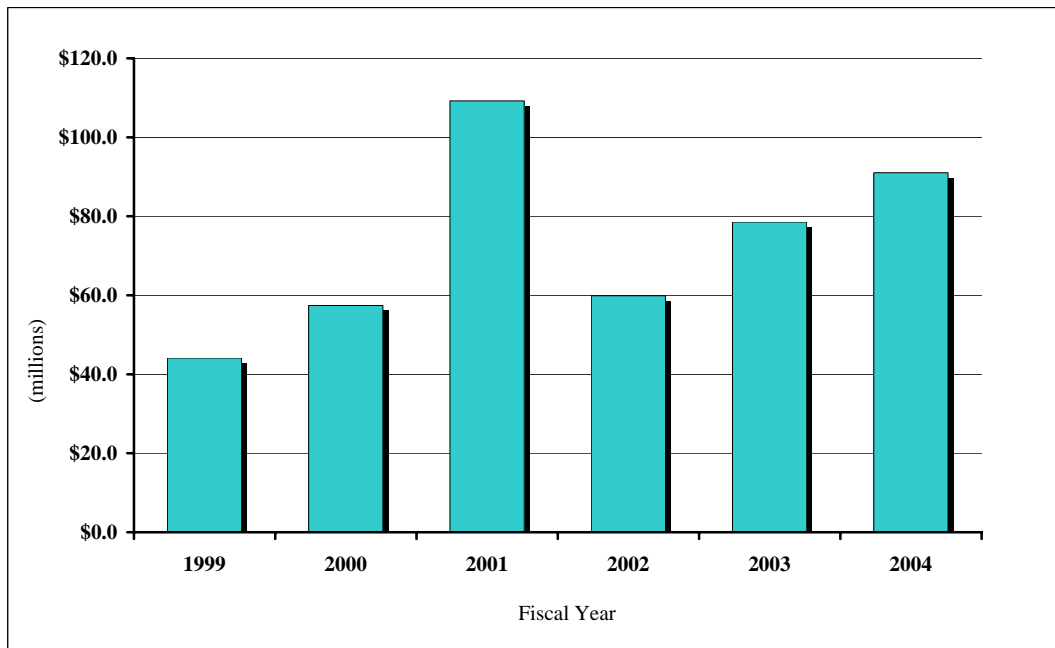
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
1999	\$6,063,432	(0.6%)
2000	\$5,881,285	-3.0%
2001	\$6,271,200	6.6%
2002	\$6,892,632	9.9%
2003	\$6,182,820	(10.3%)
2004	\$5,179,968	(16.2%)

Gross (before Refunds) Mineral Tax Collections by Product

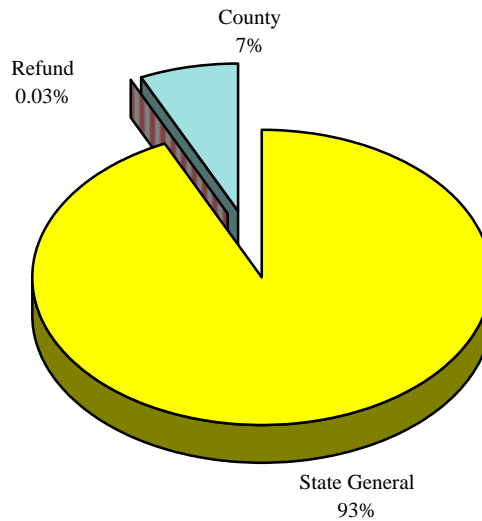
The Fiscal Year 2002 natural gas decrease is due to a reduction in price and production, while the Fiscal Year 2003 and 2004 increase is due to an increase in the price of oil and natural gas.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
1999	\$9,143,640	\$34,968,740	\$44,112,380	-34.6%
2000	\$15,688,747	\$41,702,926	\$57,391,673	30.1%
2001	\$15,287,260	\$93,944,935	\$109,232,195	90.3%
2002	\$14,938,818	\$44,956,455	\$59,895,273	-45.2%
2003	\$17,851,394	\$60,685,216	\$78,536,610	31.1%
2004	\$20,006,869	\$71,031,929	\$91,038,798	15.9%

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 (for distribution to the county of origin). After refunds, the remainder is distributed to the other two funds.



Mineral Tax Distribution to Funds, Fiscal Year 2004

<u>Product Type</u>	<u>State General Fund</u>	<u>Refund Fund</u>	<u>Special County Mineral Tax Production Fund</u>
Oil	\$18,585,651	\$22,298	\$1,398,920
Natural Gas	\$66,053,569	\$6,586	\$4,971,774
Total	\$84,639,220	\$28,884	\$6,370,694
Gross Total all Funds			\$91,038,798

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2003


Calendar Year 2003: January 2003 through December 2003

<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	3,222,653	41	Edwards	217,278	81	Lyon	16,812
2	Finney	1,866,686	42	Allen	215,400	82	Dickinson	13,418
3	Russell	1,706,528	43	Chautauqua	212,726	83	Labette	10,801
4	Rooks	1,687,964	44	Wallace	176,777	84	Sherman	7,570
5	Haskell	1,566,196	45	Anderson	166,335	85	Pottawatomie	3,169
6	Barton	1,477,979	46	Coffey	161,513	86	Jackson	2,861
7	Ness	1,465,844	47	Cheyenne	159,143	87	Clay	2,335
8	Graham	1,206,452	48	Thomas	151,117	88	Osage	1,811
9	Butler	1,169,746	49	Marion	145,859	89	Geary	1,322
10	Stafford	1,110,287	50	Greeley	140,952	90	Atchison	0
11	Grant	764,602	51	Harvey	139,557	91	Brown	0
12	Stevens	744,038	52	Sedgwick	135,960	92	Cherokee	0
13	Rice	692,771	53	Decatur	135,852	93	Cloud	0
14	Sumner	669,890	54	Johnson	132,810	94	Doniphan	0
15	Comanche	607,488	55	Pawnee	130,634	95	Hamilton	0
16	Greenwood	541,037	56	Sheridan	126,133	96	Jewell	0
17	Seward	526,803	57	Osborne	116,267	97	Lincoln	0
18	Kingman	482,402	58	Miami	112,703	98	Marshall	0
19	Barber	475,407	59	Linn	107,944	99	Mitchell	0
20	Reno	472,644	60	Clark	107,143	100	Ottawa	0
21	Trego	468,081	61	Wilson	100,257	101	Republic	0
22	Cowley	457,003	62	Montgomery	96,631	102	Shawnee	0
23	Morton	455,044	63	Franklin	94,740	103	Smith	0
24	Woodson	448,429	64	Morris	92,450	104	Washington	0
25	Logan	445,282	65	Norton	89,922	105	Wyandotte	0
26	Lane	444,763	66	Gray	76,869			
27	McPherson	432,094	67	Elk	74,192			
28	Gove	420,475	68	Saline	73,994			
29	Phillips	377,756	69	Leavenworth	68,935			
30	Pratt	356,191	70	Ford	64,942	TOTAL BARRELS OIL		33,958,630
31	Hodgeman	354,682	71	Wabaunsee	60,888			
32	Meade	336,930	72	Nemaha	46,510			
33	Harper	326,180	73	Wichita	43,592			
34	Stanton	305,230	74	Neosho	42,357	Counties producing		
35	Kiowa	298,333	75	Chase	35,697	over 1 million barrels		16,480,335
36	Ellsworth	296,840	76	Bourbon	32,848	Percent Total		48.5%
37	Kearny	284,118	77	Douglas	31,705			
38	Scott	264,985	78	Riley	23,726			
39	Rawlins	245,381	79	Jefferson	23,569			
40	Rush	238,550	80	Crawford	18,840			

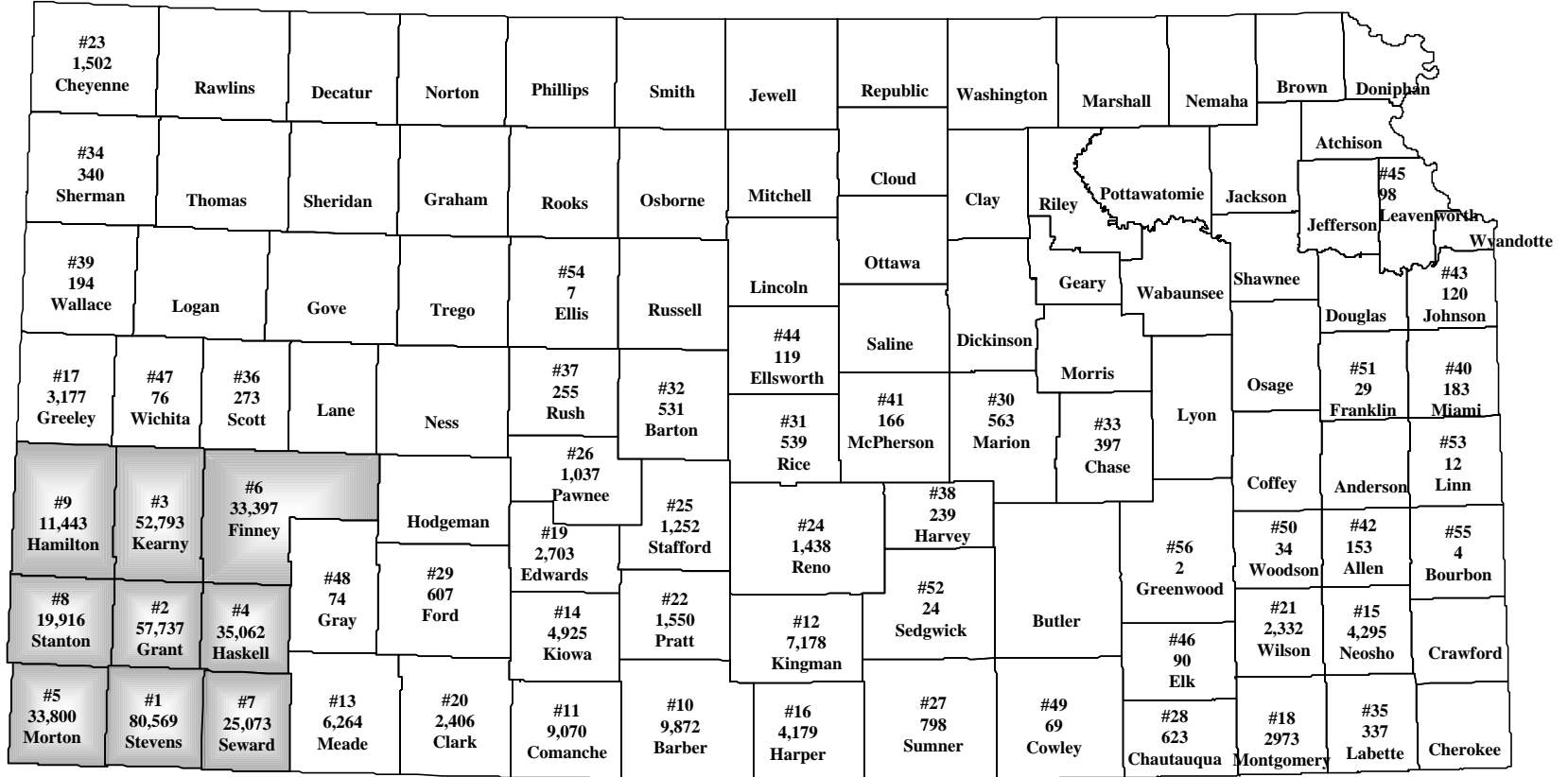
Gas Production, Calendar Year 2003

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2003.

Fifty-six of the State's one hundred and five counties produced oil. Stevens County was the highest producer with 80.6 million MCF. There were 9 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 349.8 million MCF was 82.7 percent of the statewide total production of 422,894,165 million MCF.

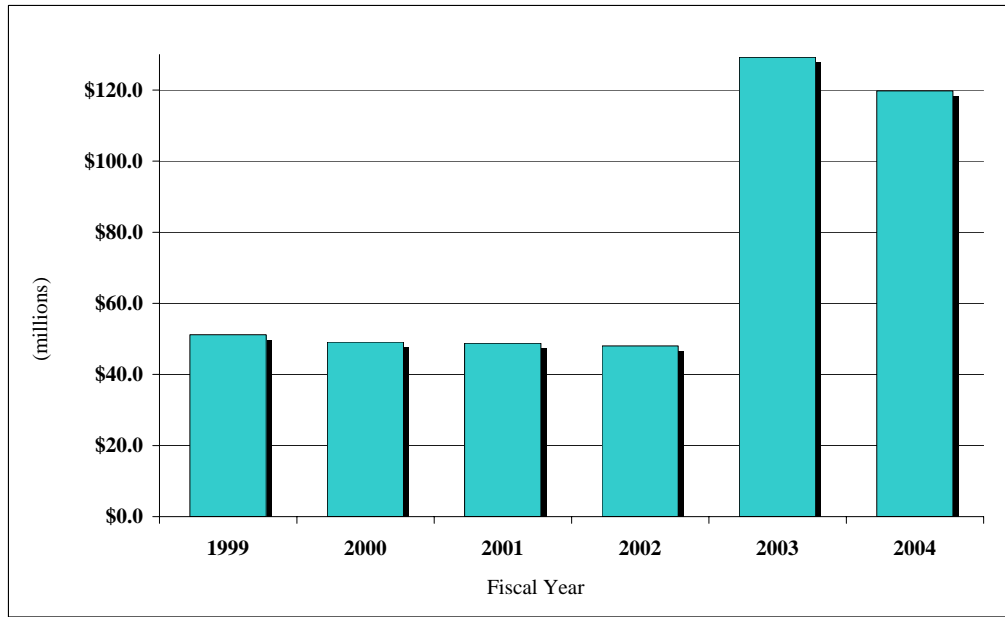
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

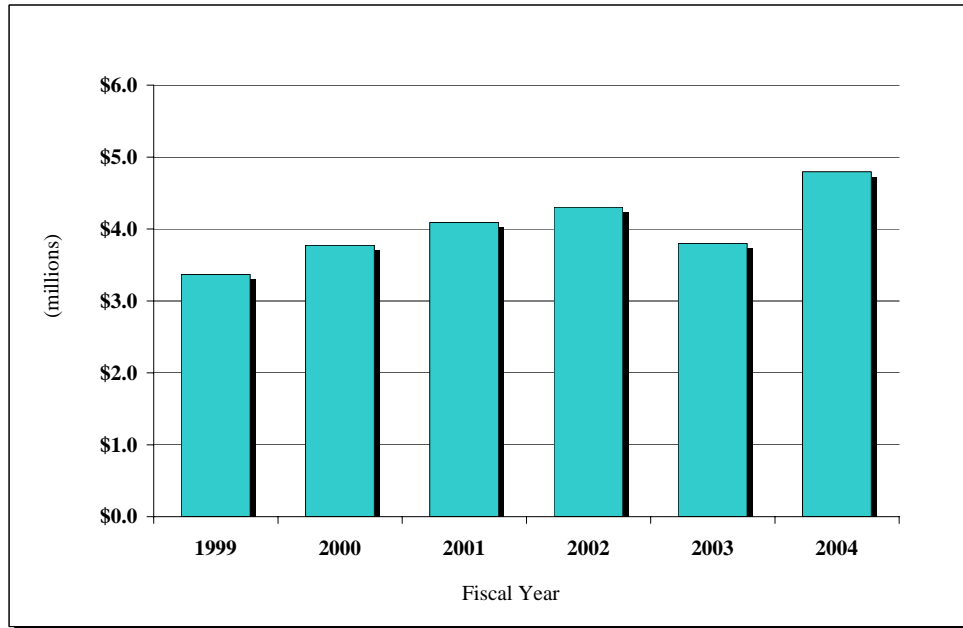
The cigarette tax is paid upon the purchase of tax stamps. The increase in Fiscal Year 2003 is due to an increase in cigarette tax from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$51,180,746	-1.8%
2000	\$49,124,538	-4.0%
2001	\$48,784,401	-0.7%
2002	\$48,040,207	-1.5%
2003	\$129,249,741	169.0%
2004	\$119,789,045	-7.3%

Tobacco Products Tax to State General Fund after Refunds

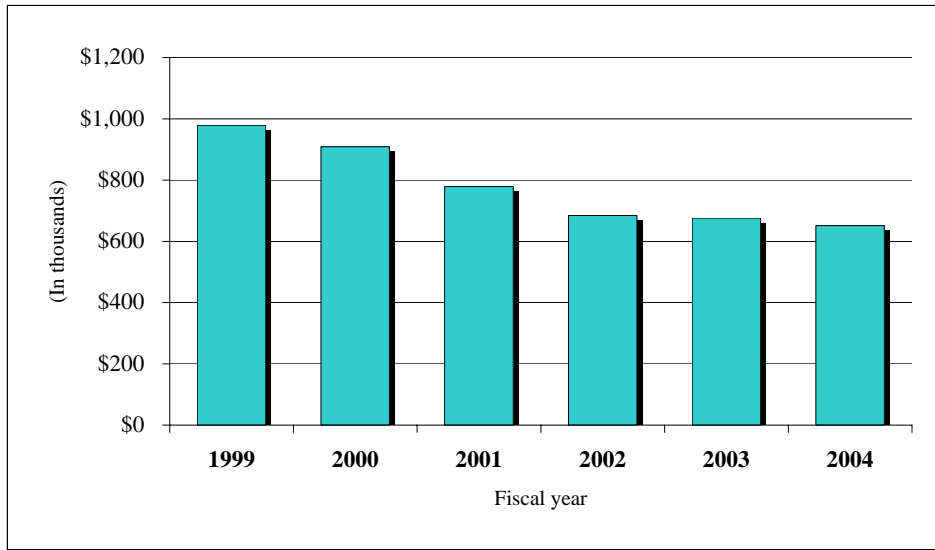
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$3,368,976	3.1%
2000	\$3,773,422	12.0%
2001	\$4,091,692	8.4%
2002	\$4,301,982	5.1%
2003	\$4,509,937	4.8%
2004	\$4,797,229	6.4%

Bingo Enforcement Tax Gross Collections

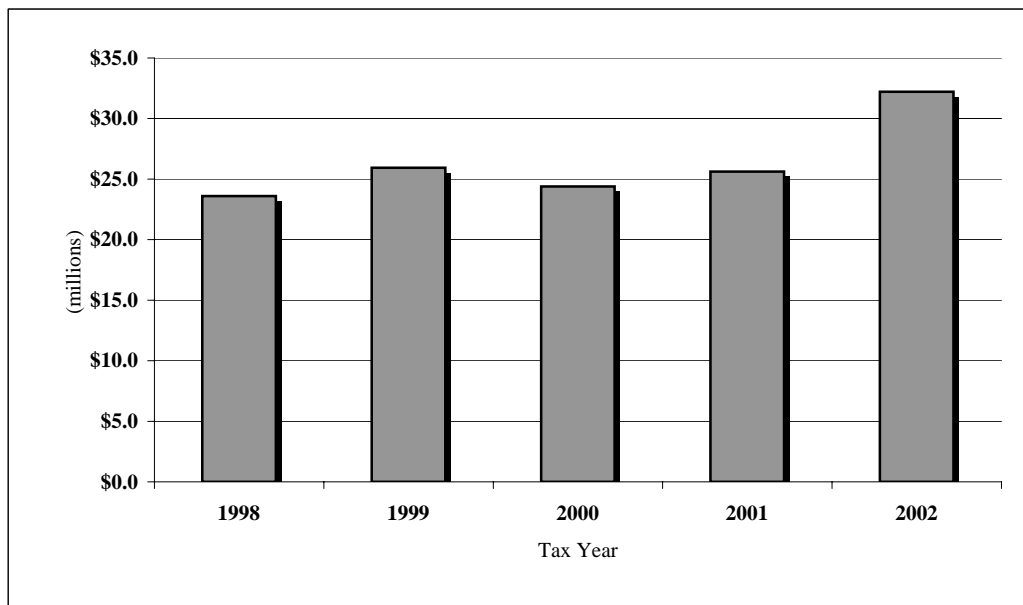
The bingo enforcement tax was enacted in 1975. Since Fiscal Year 1994, the tax collection is from "call" and "instant" bingo. The legislature authorized the tax on instant bingo at the rate of 1%, effective July 1, 1993. The 2000 Legislature changed the bingo tax to 0.2¢ per bingo face instead of the 3 percent of gross bingo income.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
1999	\$978,870	2.2%
2000	\$909,198	-7.1%
2001	\$779,077	-14.3%
2002	\$684,277	-12.2%
2003	\$675,890	-1.2%
2004	\$651,472	-3.6%

Food Sales Tax Credits

Effective in Calendar Year 2002, claimants with a Kansas adjusted gross income of less than \$12,900 or of more than \$12,900, but not more than \$25,800, are eligible for a refund of \$72 or \$36, respectively, per claimant and for each dependent residing in the household. During the legislative session of 2000, a bill amended the food sales tax refund program to require that two kinds of tax-exempt income - public sector pension income and interest on governmental debt - be added to the Kansas Adjusted Gross Income for purposes of determining eligibility.

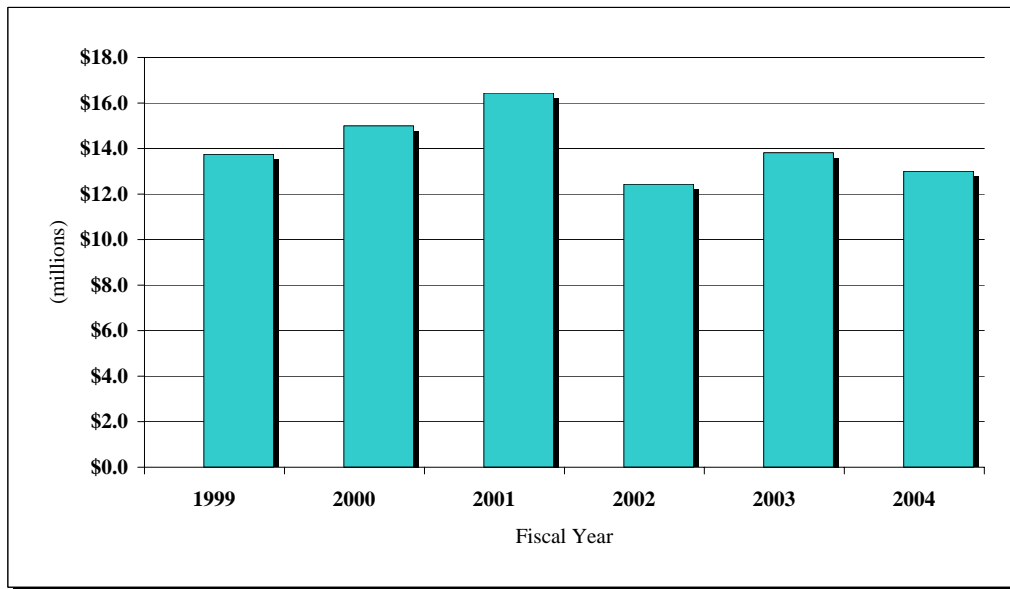


<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
1998	241,744	\$23,596,331	NC
1999	264,769	\$25,941,717	9.9%
2000	248,132	\$24,383,797	-6.0%
2001	260,173	\$25,621,048	5.1%
2002	269,659	\$32,212,000	25.7%

*Beginning in 1998, amounts reflect tax year payments and not fiscal year payments.

Homestead Property Tax Refunds

Kansas residents with a household income of \$25,000 and less who are either 55 years of age or older, blind or totally and permanently disabled or have a child under the age of 18 living at the residence, are eligible to receive a homestead property tax refund. Beginning in Calendar Year 1998 and reflected in the Fiscal Year 1998 data, the household income limitation was increased from \$17,200 to \$25,000 and includes renters who may now claim twenty as opposed to fifteen percent of their rent as property tax payments. The maximum refund amount remains at \$600 and decreases as household income increases. Previous-year filers may be prequalified in late November or early December and have their refund directed to the county for payment of all or a portion of their first-half real estate property taxes which are due December 20th. During the legislative session of 2000, a bill was passed that expanded the Homestead Property Tax Refund Act by allowing social security disability payments to be excluded from the definition of income in determining eligibility for the program.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
1999	73,718	\$13,751,159	1.2%
2000	65,329	\$14,997,936	9.1%
2001	78,732	\$16,440,725	9.6%
2002	69,939	\$12,432,320	-24.4%
2003	75,745	\$13,817,807	11.1%
2004	73,501	\$13,003,522	-5.9%

**Compliance Management - Audit
Assessments by Tax Type**

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

Beginning in Fiscal Year 2000 the table format includes number, amount of assessments, and refunds for each tax type.

Tax Type		Fiscal Year 2002		Fiscal Year 2003		Fiscal Year 2004	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	25	\$7,652,690	49	\$49,389,576	47	\$21,600,486
	Refunds	6	(\$1,926,578)	*	*	8	(\$2,096,671)
	Total - Net	31	\$5,726,112	*	*	55	\$19,503,815
Individual Income	Assessments	7	\$90,196	7	\$226,091	6	\$180,071
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	7	\$90,196	7	\$2,260	6	\$180,071
Retailers' Sales	Assessments	250	\$6,363,398	392	\$13,197,773	524	\$42,947,970
	Refunds	44	(\$4,694,268)	41	(\$7,575,674)	41	(\$8,428,351)
	Total - Net	294	\$1,669,130	433	\$5,622,099	565	\$34,519,619
Retailers' Use	Assessments	24	\$769,970	49	\$420,054	44	\$1,516,031
	Refunds	6	(\$944,124)	7	(\$3,580,606)	6	(\$170,469)
	Total - Net	30	(\$174,154)	56	(\$3,160,552)	50	\$1,345,562
Consumers' Use	Assessments	156	\$4,427,690	250	\$8,994,277	768	\$24,556,596
	Refunds	13	(\$1,207,597)	13	(\$2,781,756)	18	(\$15,954,581)
	Total - Net	169	\$3,220,093	263	\$6,212,521	786	\$8,602,015
Retail Liquor Excise	Assessments	28	\$45,346	38	\$334,988	28	\$351,335
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	28	\$45,346	*	*	28	\$351,335
Liquor Enforcement	Assessments	*	*	6	\$63,140	*	*
	Refunds	*	*	0	\$0	*	*
	Total - Net	*	*	6	\$63,140	*	*
Interstate & IFTA Motor Fuel	Assessments	124	\$68,964	155	\$212,659	78	\$189,784
	Refunds	9	(\$7,991)	10	(\$1,528)	5	(\$3,244)
	Total - Net	133	\$60,973	165	\$211,131	83	\$186,540
Mineral Tax	Assessments	*	*	5	\$94,068	*	*
	Refunds	*	*	0	\$0	*	*
	Total - Net	*	*	5	\$94,068	*	*
Other Taxes	Assessments	46	\$220,037	43	\$694,446	33	\$1,087,859
	Refunds	*	*	7	(\$1,843,726)	*	*
	Total - Net	*	*	50	(\$1,149,280)	*	*
TOTALS	Assessments	661	\$20,138,291	994	\$73,627,072	1528	\$92,430,132
	Refunds	80	(\$8,785,866)	77	(\$15,783,100)	79	(\$26,653,461)
	Total - Net	741	\$11,352,425	1071	\$57,843,972	1607	\$65,776,671

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