

STATE AND LOCAL SALES/USE TAX RATE CHANGES

Effective April 1, 2009, the combined state and local sales and use tax rates will change for the following jurisdictions.

The following cities have a change to their city sales tax rate:

| City | Sales Tax Rate | Jurisdiction Code |
|--------------------------------------|----------------|-------------------|
| City of Arkansas City | 7.80% | ARKCL |
| City of Burlingame | 7.30% | BUROS |
| City of Burlington | 7.30% | BURCF |
| City of Carbondale | 8.30% | CAROS |
| City of Chanute | 7.55% | CHANO |
| City of Erie | 7.80% | ERINO |
| City of Hays | 7.55% | HAYEL |
| City of Holcomb | 6.70% | HOLFI |
| City of Lawrence | 7.85% | LAWDG |
| City of Moscow | 7.30% | MOSSV |
| City of Nickerson | 7.30% | NICRN |
| City of Parker | 7.30% | PARLN |
| City of Pomona | 8.80% | POMFR |
| City of Salina | 7.20% | SALSA |
| City of Spring Hill (Miami County) | 8.05% | SPRMI |
| City of Spring Hill (Johnson County) | 8.025% | SPRJO |
| City of Victoria | 6.30% | VICEL |
| City of Wellsville | 7.80% | WELFR |

The following Transportation Districts have a sales tax rate increase:

| Transportation District | Sales Tax Rate | Jurisdiction Code |
|---|----------------|-------------------|
| Hays TDD | 8.30% | HAYTD |
| *Leawood TDD | 9.05% | LEATD |
| *Leawood Shops at 119 th TDD | 9.05% | LEAT2 |
| *Merriam TDD | 8.775% | MERTD |
| *Mission TDD | 8.775% | MISTD |
| *Olathe TDD | 8.65% | OLATD |
| *Olathe Entertainment TDD | 8.65% | OLAT3 |
| *Olathe Gateway #1a TDD | 8.65% | OLAT4 |
| *Olathe Gateway #1b TDD | 8.65% | OLAT5 |
| *Olathe Ridgeview Falls TDD | 8.65% | OLAT6 |
| *Overland Park Deer Creek TDD | 8.65% | OVETD |
| *Overland Park Oak Park TDD | 8.15% | OVET2 |
| *Roeland Park TDD | 8.775% | ROETD |
| *Roeland Park Lot #2 TDD | 8.275% | ROET2 |

* Rate changed due to an increase in county tax.

Brown County Rate Changes From 1% To 1.50%

| County/City | Sales Tax Rate | Jurisdiction Code |
|-------------------|----------------|-------------------|
| Brown County | 6.80% | BROCO |
| City of Everest | 6.80% | EVEBR |
| City of Fairview | 6.80% | FAIBR |
| City of Hamlin | 6.80% | HAMBR |
| City of Hiawatha | 7.80% | HIABR |
| City of Horton | 7.80% | HORBR |
| City of Morrill | 6.80% | MORBR |
| City of Powhattan | 6.80% | POWBR |

| | | |
|------------------|-------|-------|
| City of Reserve | 6.80% | RESBR |
| City of Robinson | 6.80% | ROBBR |
| City of Sabetha | 7.80% | SABBR |
| City of Willis | 6.80% | WILBR |

Johnson County Rate Changes From 1.10% To 1.225%

| County/City | Sales Tax Rate | Jurisdiction Code |
|-------------------------|----------------|-------------------|
| Johnson County | 6.525% | JOHCO |
| City of Bonner Springs | 8.275% | BONJO |
| City of DeSoto | 8.275% | DESJO |
| City of Edgerton | 7.525% | EDGJO |
| City of Fairway | 7.525% | FAIJO |
| City of Gardner | 8.025% | GARJO |
| City of Lake Quivira | 6.525% | LAKJO |
| City of Leawood | 8.050% | LEAJO |
| City of Lenexa | 8.025% | LENJO |
| City of Merriam | 7.775% | MERJO |
| City of Mission | 7.775% | MISJO |
| City of Mission Hills | 7.525% | MIHJO |
| City of Mission Woods | 6.525% | MIWJO |
| City of Olathe | 7.65% | OLAJO |
| City of Overland Park | 7.65% | OVEJO |
| City of Prairie Village | 7.525% | PRAJO |
| City of Roeland Park | 7.775% | ROEJO |
| City of Shawnee | 7.775% | SHAJO |
| *City of Spring Hill | 8.025% | SPRJO |
| City of Westwood | 7.525% | WESJO |
| City of Westwood Hills | 7.525% | WEHJO |

*Reflects the increase in the city rate.

Smith County implemented a county sales tax of 1%

| County/City | Sales Tax Rate | Jurisdiction Code |
|----------------------|----------------|-------------------|
| Smith County | 6.3% | SMICO |
| City of Athol | 6.3% | ATHSM |
| City of Cedar | 6.3% | CEDSM |
| City of Gaylord | 6.3% | GAYSM |
| City of Kensington | 6.3% | KENSM |
| City of Lebanon | 6.3% | LEBSM |
| City of Smith Center | 6.8% | SMISM |

The City of Lawrence has created a transportation development district known as the Lawrence - Bauer Farm Transportation Development District located at the northeast corner of W 6th Street and Wakarusa Drive. A 1.00% transportation district sales tax will be imposed in this district. The primary street ranges are: 4651 to 4801 Bauer Farm Drive, 4650 to 4740 W 6th Street and 550 Wakarusa Drive. The combined state and local retailers' sales tax rate along with jurisdiction code for this district is below:

| Transportation District | Sales Tax Rate | Jurisdiction Code |
|---------------------------|----------------|-------------------|
| Lawrence - Bauer Farm TDD | 8.85% | LAWTD |

The City of Manhattan has expanded the area of the MANT2 transportation district know as the Manhattan Marketplace TDD. **There is not a rate change**, only a change in the addresses that are within the TDD. The new address ranges are:

- | | |
|---|--|
| 300-798 N 4 th Street (even only) | 201-323 Bluemont (odd only) |
| 400-799 3 rd Place (even and odd) | 300-399 Moro Street (even and odd) |
| 300-399 N 3 rd Street (even and odd) | 300-399 Osage Street (even and odd) |
| 301-799 Tuttle Creek Blvd (odd only) | 300-398 Leavenworth Street (even only) |

If you need bracket cards, they can be obtained from the Department's web site at <http://www.ksrevenue.org/bracketcards.htm> or by calling 785-296-4937. When calling, be sure to indicate the bracket card percentage rate that you are requesting.