

STATE AND LOCAL SALES/USE TAX RATE CHANGES

Effective October 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 LaCygne	7.30%	LACLN
City of LeRoy	6.30%	LERCF
City of Manhattan, Pottawatomie County	7.55%	MANPT
City of Manhattan, Riley County	7.55%	MANRL
Manhattan Marketplace TDD	8.05%	MANT2
Manhattan (Riley County) TDD	8.05%	MANT3
Manhattan (Pottawatomie County) TDD	8.05%	MANT4
City of Meade	7.30%	MEAME
City of Neodesha	8.30%	NEOWL
City of Neosho Rapids	7.80%	NEOLY
City of Sterling	7.30%	STERC
City of Topeka	7.95%	TOPSN
City of Washington	7.30%	WASWS
City of Willard, Shawnee County	7.20%	WILSN
City of Willard, Wabaunsee County	7.55%	WILWB
City of Wilmore	6.30%	WILCM

Finney County Rate Changes From .90% To 1.15%

County/City	Sales Tax Rate	Jurisdiction Code
Finney County	6.45%	FINCO
City of Garden City	7.45%	GARFI
City of Holcomb	6.95%	HOLFI

Graham County Rate Changes From .25% To 1.25%

County/City	Sales Tax Rate	Jurisdiction Code
Graham County	6.55%	GRHCO
City of Bogue	6.55%	BOGGH
City of Hill City	7.55%	HILGH
City of Morland	7.55%	MORGH

Sheridan County Rate Changes From 1.00% To 2.00%

County/City	Sales Tax Rate	Jurisdiction Code
Sheridan County	7.30%	SHDCO
City of Hoxie	7.30%	HOXSD
City of Selden	7.30%	SELSD

The following are changes to special taxing jurisdictions:

The **Kansas City Waterpark Village STAR Bond Project** is starting up. The Waterpark Village, also known as the Schlitterbahn Waterpark is located at the north east corner of I-435 and State Avenue. Specific address boundaries have not been received at this time. There are two businesses currently registered that are in the project area. The tax rate in the Waterpark Village is 7.55%. The jurisdiction code is KANWP.

	Sales Tax Rate	Jurisdiction Code
Kansas City Waterpark Village STAR Bond	7.55%	KANWP

The Manhattan Flint Hills Discovery Center STAR Bond project is starting up with two separate projects: Flint Hills Discovery Center North and Flint Hills Discovery Center South. Address boundaries and jurisdiction codes for these new special districts will be available at the end of July.

The city of **Kansas City** will impose **three transportation developments districts**.

- Plaza at the Speedway #1 TDD establishes a TDD with a tax rate of 0.6% for a total tax rate within the TDD of 8.15%. The address range for the Plaza at the Speedway #1 TDD is 10500 to 10518 Parallel Parkway (even only) and 10812 to 10824 Parallel Parkway (even only). The jurisdiction code is KANT5.
- Plaza at the Speedway #2 TDD establishes a TDD with a tax rate of 0.4% and is wholly inside the Plaza at the Speedway #1 for a total tax rate within the TDD 8.55%. (The address range for the Plaza at the Speedway #2 TDD is 10520 to 10546 Parallel Parkway (even only) and 10550 to 10810 Parallel Parkway (even only). The jurisdiction code is KANT6.
- Plaza at the Speedway #3 TDD establishes a TDD with a tax rate of 0.6% for a total tax rate within the TDD 8.15%, The address for the Plaza at the Speedway #3 TDD is 10922 Parallel Parkway. The jurisdiction code is KANT7.

Transportation District	Sales Tax Rate	Jurisdiction Code
Plaza at the Speedway #1 TDD	8.15%	KANT5
Plaza at the Speedway #2 TDD	8.55%	KANT6
Plaza at the Speedway #3 TDD	8.15%	KANT7

The city of **Lansing** will impose a transportation development district, known as **Lansing Town Center TDD**. The TDD tax rate is 1.0% for a total tax rate within the TDD of 8.3%. There are no businesses in the TDD at this time. The TDD address ranges have not yet been defined by the city and will be posted when available. The jurisdiction code for the Lansing Town Center TDD is LANTD.

Transportation District	Sales Tax Rate	Jurisdiction Code
Lansing Town Center TDD	8.30%	LANTD

The city of **Lawrence** will impose a transportation development district, known as **Oread TDD**. The TDD tax rate is 1.0 for a total tax rate within the TDD of 8.85%. There is only one address for the Oread TDD which is 1200 Oread Avenue, is a new hotel being constructed at that site. There will be several businesses in the TDD but there are none open at this time. The jurisdiction code for the Oread TDD is LAWT2

Transportation District	Sales Tax Rate	Jurisdiction Code
Oread TDD	8.85%	LAWT2

The **City of Merriam** will no longer levy the 1.00% transportation district sales tax for the **Merriam Pointe Transportation District**. Therefore effective

October 1, 2009, the combined state and local retailers' sales tax rate will change from 8.775% to **7.775%**, and the jurisdiction code will change from MERTD to **MERJO** for this district. 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
Merriam Pointe TDD	7.775%	MERJO

The city of **Overland Park** has inactivated the **Corbin Park Transportation Development District**. The district will be started back up effective October 1, 2010. The jurisdiction code will change from OVET3 to OVEJO until the new effective date of the transportation district on October 1, 2010.

Transportation District	Sales Tax Rate	Jurisdiction Code
Corbin Park TDD	7.65%	OVEJO

The **City of Basehor** will impose a transportation development district, known as **Wolf Creek Junction TDD**. The TDD tax rate is 0.75% for a total tax rate within the TDD of **8.05%**. The TDD address ranges is 15000 Wolf Creek Parkway to 15440 Wolf Creek Parkway (both even and odd) and 15442 to 15499 Wolf Creek Parkway (both even and odd). The jurisdiction code for the Basehor Wolf Creek Junction TDD is **BASTD**.

Transportation District	Sales Tax Rate	Jurisdiction Code
Wolf Creek Junction TDD	8.05%	BASTD

2009 Legislative Changes

For an overview of 2009 legislative changes regarding taxes administered by Kansas Department of Revenue, refer to the below notice on our website:

<http://www.ksrevenue.org/pdf/2009LegislativeChanges.pdf>

For information on the new law that changes the refund statute of limitations for sales or compensating use tax from 3 years to 1 year, refer to the below notice on our website:

<http://www.ksrevenue.org/taxnotices/notice09-07.pdf>

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.