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DEPARTMENT OFFICIALS

JANUARY 2012

Nick Jordan
Secretary of Revenue

SECRETARIAT STAFF

Resource Management
Jim Conant, Director

Legal Services
David Clauser, General Counsel

Office of Policy and Research
Richard Cram, Director

Information Services
Dave Mannering, Chief Information Officer

Internal Audit
Vacant, Manager

Audit Services
Mike Boekhaus, Audit Administrator

Chief of Staff
Chad Bettes

Public Information Officer
Jeannine Koranda

DIVISIONS AND SUPPORTING BUREAUS

Division of Alcoholic Beverage Control
Doug Jorgensen, Director
Mike Padilla, Chief Enforcement Officer

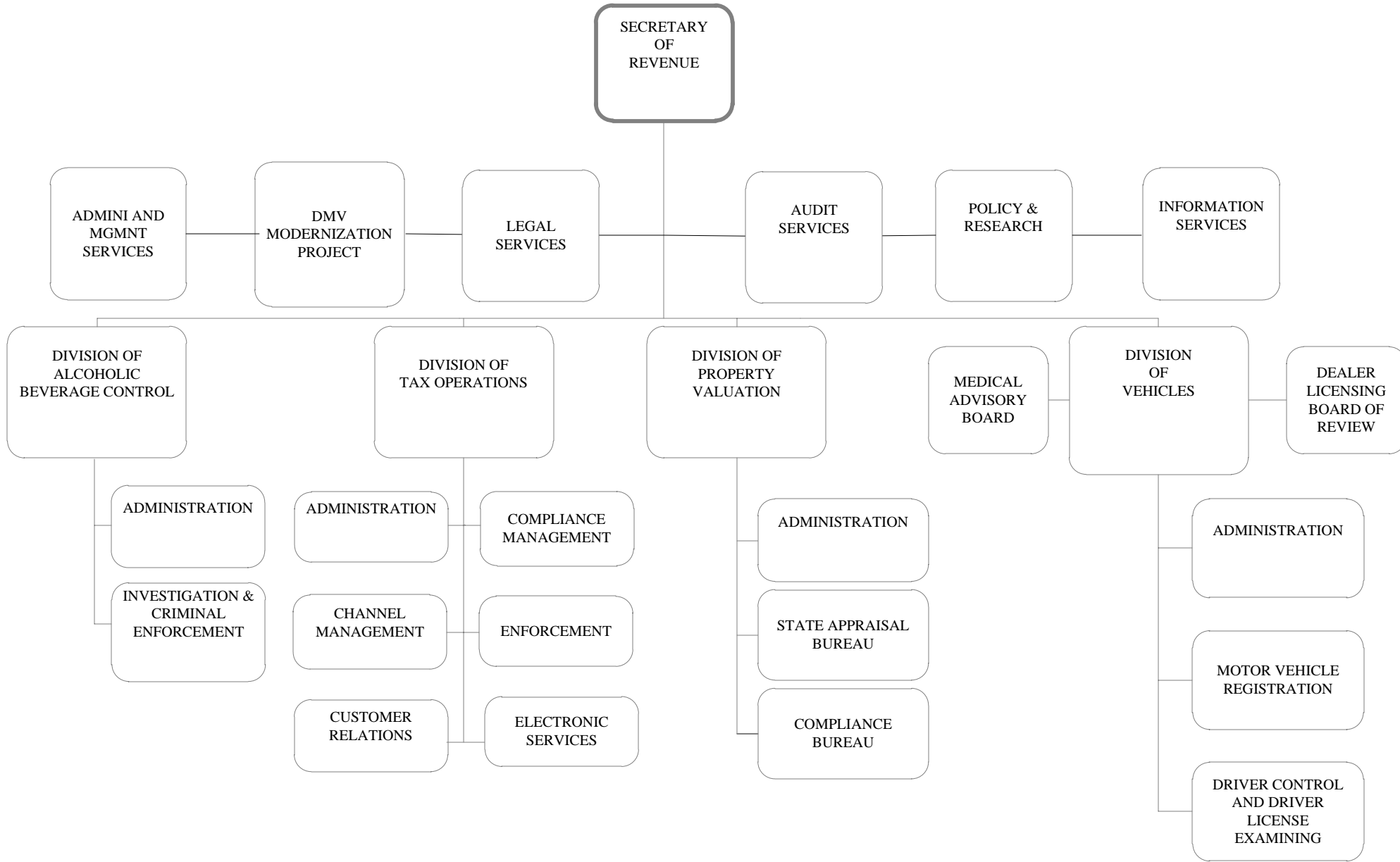
Division of Tax Operations
Steve Stotts, Director
Channel Management
Troy Ledbetter, Chief Channel Management Officer
Customer Relations
Ken Rakestraw, Chief Customer Relations Officer
Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer
Electronic Services
Gary Centlivre, Chief Electronics Officer

Division of Property Valuation
David Harper, Director

Division of Vehicles
Donna Shelite, Director
Central Office Operations (Driver Control and Titles & Registrations)
Deb Wiley, Central Office Operations Manager
DMV Field Services (Driver Licensing)
Vacant, DMV Field Services Manager
Motor Carrier Services
Deann Williams, Chief of Motor Carrier Services

ORGANIZATION CHART
KANSAS DEPARTMENT OF REVENUE

January 1, 2012



Selected Kansas Department of Revenue Telephone and FAX Numbers

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
TTY (Hearing Impaired)	(785) 296- 3946	Bingo Tax	(785) 296- 6127
Collections	(785) 296- 6121	Cigarette and Tobacco Products	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6117	Corporate Income Tax	(785) 368- 8222
Human Resources	(785) 296- 3077	Dealer Licensing	(785) 296- 3626
TTY (Hearing Impaired)	(785) 296- 3077	Driver Control	(785) 296- 3671
Property Valuation Division	(785) 296- 2365	Driver License Examination	(785) 296- 3963
Secretary of Revenue's Office	(785) 296- 3041	Driver License Examination, Burlingame	(785) 266- 7380
Taxation	(785) 368- 8222	Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 6461	Electronic Filing	(785) 296- 4066
Vehicles	(785) 296- 3601	Environmental Assurance Fee	(785) 368- 8222
TTY (Hearing Impaired)	(785) 296- 3613	Estate Tax	(785) 368- 8222
		Fiduciary	(785) 368- 8222
Taxpayer Advocate	(785) 296- 2473	Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
		Individual Income Estimated Tax	(785) 368- 8222
For registration to remit taxes:		Individual Income Tax	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Intangibles Tax	(785) 368- 8222
		Liquor Enforcement Tax	(785) 368- 8222
Billing and tax inquiries:		Liquor Drink Tax	(785) 368- 8222
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Mineral Taxes	(785) 296- 7713
Refund Information Line	1(800) 894- 0318	Motor Carrier Services	(785) 296- 6541
		Motor Carrier Central Permit	(785) 368- 6501
For audit inquiries:		Motor Fuel Taxes	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 296- 7713
For legal inquiries:		Tax Appeals Section	(785) 296- 8460
Legal Services Bureau	(785) 296- 2381	Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
For revenue collection statistical inquiries:		Vehicle Rental Excise Tax	(785) 368- 8222
Office of Policy and Research	(785) 296- 3082	Vehicle Titles and Registration	(785) 296- 3621
		Water Protection Fee	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Withholding Tax	(785) 368- 8222
Kansas City Metro Assistance Center	(913) 631- 0296		
Wichita Audit Office	(316) 337- 6163		
Wichita Collections Office	(316) 337- 6153		
Wichita Assistance Center	(316) 337- 6140		

FAX Numbers:			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Meridian	(316) 942- 5281
Audit Services	(785) 296- 0531	Human Resources	(785) 296- 1107
Customer Relations-Business Segment	(785) 296- 2073	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Cigarette/Liquor	(785) 291- 3968	Mineral Tax/Motor Fuel Tax	(785) 296- 4993
Customer Relations-Corporate	(785) 296- 2644	Motor Carrier Services	(785) 296- 6548
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Motor Carrier Services Central Permit	(785) 296- 6558
Customer Relations-Misc Tax	(785) 291- 3968	Policy and Research	(785) 296- 7928
Customer Relations-Motor Fuel	(785) 296- 4993	Property Valuation Division	(785) 296- 2320
Customer Relations-Wage Earner	(785) 296- 8989	Secretary of Revenue & Secretariat	(785) 368- 8392
Driver Control	(785) 296- 6851	Taxation, Director's Office	(785) 296- 8974
Driver License: Kansas City Regional	(913) 287- 9323	Taxpayer Assistance	(785) 291- 3614
Driver License: Topeka, Docking	(785) 296- 0691	Titles and Registration	(785) 296- 3852
Driver License: Topeka, Burlingame	(785) 266- 7382	Wichita Audit Office	(316) 337- 6162
Driver License: Wichita, Parklane	(316) 682- 8125	Wichita Collections Office	(316) 337- 6162

Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2011

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel Per Gallon^a
Colorado	\$0.08	\$0.32	\$0.84	\$0.22
Iowa	\$0.19	\$1.75	\$1.36	\$0.22
Kansas	\$0.18	\$0.30	\$0.79	\$0.25
Missouri	\$0.06	\$0.42	\$0.17	\$0.173
Nebraska	\$0.31	\$0.95	\$0.64	\$0.273
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

a) The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the avg sale price, the avg rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline: CA, CO, GA, IL, IN, MI, NY

Source: 2011 Facts and Figures How Does Your State Compare? www.taxfoundation.org

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	<u>2010*</u>	2009-10 <u>% change</u>	Descending	
							<u>Rank</u> <u>2009</u>	<u>Rank</u> <u>2010</u>
Colorado	\$39,612	\$41,192	\$42,377	\$41,344	\$42,802	3.5%	1	1
Iowa	\$32,741	\$34,916	\$36,680	\$36,751	\$38,281	4.2%	4	4
Kansas	\$34,525	\$36,525	\$37,978	\$37,916	\$39,737	4.8%	3	2
Missouri	\$32,514	\$33,964	\$35,228	\$35,676	\$36,979	3.7%	5	5
Nebraska	\$34,053	\$36,372	\$37,730	\$38,081	\$39,557	3.9%	2	3
Oklahoma	\$32,755	\$34,997	\$36,899	\$35,268	\$36,421	3.3%	6	6
United States	\$36,794	\$38,615	\$39,751	\$39,138	\$40,584	3.7%		

Per Capita Disposable Personal Income

	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	<u>2010*</u>	2009-10 <u>% change</u>	Descending	
							<u>Rank</u> <u>2009</u>	<u>Rank</u> <u>2010</u>
Colorado	\$34,632	\$35,697	\$37,039	\$37,418	\$38,810	3.7%	1	1
Iowa	\$29,285	\$31,134	\$32,919	\$33,734	\$35,010	3.8%	4	4
Kansas	\$30,558	\$32,111	\$33,642	\$34,528	\$36,215	4.9%	3	2
Missouri	\$28,892	\$30,022	\$31,339	\$32,623	\$33,813	3.6%	5	5
Nebraska	\$30,266	\$32,237	\$33,678	\$34,824	\$36,166	3.9%	2	3
Oklahoma	\$29,214	\$31,195	\$33,143	\$32,370	\$33,497	3.5%	6	6
United States	\$32,263	\$33,665	\$34,949	\$35,553	\$36,808	1.7%		

Disposable Personal Income as Percent of Personal Income

	<u>2006*</u>	<u>2007*</u>	<u>2008*</u>	<u>2009*</u>	<u>2010*</u>
Colorado	87.4%	86.7%	87.4%	90.5%	90.7%
Iowa	89.4%	89.2%	89.7%	91.8%	91.5%
Kansas	88.5%	87.9%	88.6%	91.1%	91.1%
Missouri	88.9%	88.4%	89.0%	91.4%	91.4%
Nebraska	88.9%	88.6%	89.3%	91.4%	91.4%
Oklahoma	89.2%	89.1%	89.8%	91.8%	92.0%
United States	87.7%	87.2%	87.9%	90.8%	90.7%

* revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," June 2011, <http://www.bea.gov/scb/pdf/2010>

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2010

	Tax Rates Range	Number of Brackets	Taxable Income Brackets		Personal Exemptions		Standard Deductions	
			Up To	Over	Single	Dependents	S	M/J
Colorado	4.63%	1	-----Flat Rate-----		-	-	-	-
Iowa	0.36%-8.98%	9	\$1,439	\$64,756	\$40 credit	\$40 Credit	\$1,810	\$4,460
Kansas	3.5%-6.45%	3	\$15,000	\$30,000	\$2,250	\$2,250	\$3,000	\$6,000
Missouri	1.5%-6.0%	10	\$1,000	\$9,000	\$2,100	\$1,200	\$5,700	\$11,400
Nebraska	2.56%-6.84%	4	\$2,400	\$27,000	\$118 credit	\$118 credit	\$5,450	\$10,900
Oklahoma	0.5%-5.5%	7	\$1,000	\$8,700	\$1,000	\$1,000	\$5,700	\$11,400

State Notes:

Iowa has a statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation.

Iowa and Missouri allow some or all of federal income tax paid to be deducted from state taxable income.

Kansas, Nebraska effectively double bracket widths for married couples filing jointly. **Oklahoma** increases, but does not double, all or some bracket widths for joint filers. **Iowa and Missouri** do not adjust their brackets for joint filers.

Iowa, Missouri have county or city level income taxes, in Iowa the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction is 0.3%, in Missouri it is 0.12%.

Oklahoma's top marginal rate reduces from 5.5% to 5.25% in 2012, for income above \$6000

Colorado personal exemptions and standard deductions are the same as federal due to income tax starting point.

Source: State Individual Income Tax Rates, http://www.taxfoundation.org/files/state_ind_income_rates, CCH Smart Charts

Comparison of Kansas and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2010.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA definitions	Income earned as part of a unitary business	Income from transactions and activities in the regular course of trade or business	Abides by MTC and MO regulations	All income is presumed to be business income.	NA
Tax Base nonbusiness income	UDITPA definitions	Income not earned as part of a unitary business.	Any income other than business income.	Abides by MTC regulations	None	NA
Is there a minimum tax?	No	Yes	No	No	No	No
State computation of taxable net income	Starts with taxable income after special deductions.	The federal net operating loss deduction on line 29(a) is not deductible on the Iowa return.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions.	Starts with taxable income after deductions.	Starts with taxable income before special deductions.
Tax Rate	4.63%	\$0-25,000: 6% \$25,001-100,000: 8% \$100,001-250,000: 10% \$250,001 or more: 12%	4% ≤\$50,000 3.05% > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 7.81%	6%

NA - Not Applicable

Source: 2011 Multistate Corporate Tax Guide, Volume I and various state revenue department websites.

Comparison of Kansas and Selected States, Sales Tax Comparison

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2010.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.3%	4.225%	5.5%	4.5%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	No	Yes	Yes	Yes	Yes
Filing Period	<u>Monthly:</u> Tax Liability>=\$300/mo <u>Quarterly:</u> Tax Liability<\$300/mo <u>Annually:</u> Tax Liability<\$15/mo	<u>Monthly:</u> Tax due>\$500/mo <u>Quarterly:</u> Tax due=\$120 and \$6,000/yr <u>Annually:</u> Tax Liability<\$120/yr	<u>Monthly:</u> Tax Liability>\$3,200/yr <u>Quarterly:</u> Tax Liability<\$3,200/yr <u>Annually:</u> Tax Liability<\$80/yr	<u>Monthly:</u> Tax Liability>=\$500 sales tax/mo <u>Quarterly:</u> Tax Liability>\$45 but <\$500 sales tax/mo <u>Annually:</u> Tax Liability<\$45 sales tax/qr	<u>Monthly:</u> Tax Liability>\$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> <\$900 sales/yr	<u>Monthly:</u> Tax Liability \$25,000 avg sales tax for month remitted for prior fiscal year <u>Semi-monthly:</u> >\$25,000 in sales tax liability <u>Twice a year:</u> \$50/mo in tax liability
Does state accept reproductions of the returns?	Yes	Yes	NR	Yes	Yes	Yes
Percent or range of rates for local sales tax	see www.revenue.state.co.us/pdf/drp1002.pdf	1% - 2% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 1.5%	2% - 5%
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, specific geographic areas	city, county, special districts	city, county	city, county, transportation and hospital authorities

*NA Information not available; NR Not reported

Source: 2011 Multistate Corporate Tax Guide, Volume II and various state revenue department websites.

Selected Kansas Tax Rates with Statutory Citation

							K.S.A.:
Bingo Tax							79-4704
Bingo faces	\$0.002						
Retail price - Instant	1.00%						
Car Line Tax/gross earnings							79-907
	Package of 20	\$0.79	Package of 25	\$0.99			79-3310
Cigarette Tax							79-32,110
total taxable income @	4.00%	plus	3.05%	surtax on taxable income over \$50,000	7.05%	(TY09/10)	79-32,110
total taxable income @	4.00%	plus	3.00%	surtax on taxable income over \$50,000	7.00%	(TY11)	79-32,110
Corporate Franchise Tax							79-5401
TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more TY11 and after, no franchise tax.							
Drycleaning							
Environmental Surcharge/gross receipts	2.5%						65-34,141
Solvent Fee (chlorinated)/gallon	\$5.50						65-34,150
Solvent Fee (non-chlorinated)/gallon	\$0.55						65-34-151
Drug Stamp Tax							79-5202
<u>Marijuana:</u>			<u>Controlled Substance:</u>				
Processed -	\$3.50 per gram or portion of gram	Cont. Substance/gram or portion of gram-		\$200/gram or portion of gram			
Wet Plant -	\$0.40 per gram or portion of gram	Cont. Substance/50 dose unit or portion of unit-		\$2,000/50 dose unit or portion of unit			
Dry Plant -	\$0.90 per gram or portion of gram						
Environ. Fee/gallon petroleum product							65-34,117
	\$0.01	each of two funds has maximum and minimum limits					
Individual Income Tax							79-32,110
Tax Rates, Resident, married, joint							
taxable income not over	\$30,000	@	3.50%				
taxable income not over	\$60,000	@	\$1,050	plus	6.25%	over \$30,000	
taxable income over	\$60,000	@	\$2,925	plus	6.45%	over \$60,000	
Tax Rates, Resident, others							
taxable income not over	\$15,000	@	3.50%				
taxable income not over	\$30,000	@	\$525	plus	6.25%	of excess over \$15,000	
taxable income over	\$30,000	@	\$1,462.50	plus	6.45%	of excess over \$30,000	
Liquor Gallonage Tax							
Strong Beer and CMB/gallon	\$0.18						41-501
Alcohol & Sprints/gallon	\$2.50						41-501
Light Wine/gallon	\$0.30						41-501
Fortified Wine/gallon	\$0.75						41-501
Liquor Excise Tax (Drinking Establishments)							79-41a02
	10.00%	Gross receipts					
Liquor Enforcement (Liquor Stores)							79-4101
	8.00%	Gross receipts					
Mineral Tax							79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit			
Gas/gross taxable value	8.00%	with	3.67%	property tax credit			
Coal/ton	\$1.00						
Motor Fuel Tax/per Gallon							
Regular Motor Fuel/gallon	\$0.24						79-34,141
Gasohol/gallon	\$0.24						79-34,141
Diesel/gallon	\$0.26						79-34,141
LP-Gas/gallon	\$0.23						79-34,141
E-85/gallon	\$0.17						79-34,141
Compress Nat Gas/120 CF = gallon	\$0.23						KAR. 92-14-9
Trip Permits/each	\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)						79-34,118
Oil Inspection Fee/barrel (50 gallons)							55-426
	\$0.015/barrel						
Prepaid Wireless 911 Fee							75-5133
	1.06% per retail transaction						
Privilege Tax							
Banks	total net income @	2.25%	plus	2.125%	surtax on taxable income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25%	surtax on taxable income over \$25,000	4.50%	79-1108
Property Tax (State levy) Assessed Valuation							76-6b01
State School District Finance Levy						1.5 mills	
						20 mills	76-6b02
Sales and Use Tax							
State Retailers Sales Tax	6.3%	eff July 1 2010					79-3603
State Compensating Use Taxes	6.3%	eff July 1 2010					79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-189	
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities					12-191	
Sand Royalty/per ton							70a-102
	\$0.15/ton						
Tire Tax/per tire (New Tires)							65-3424
	\$0.25						
Tobacco Tax (wholesale price)							79-3371
	10.00%						
Vehicle Rental Excise Tax/gross receipts							79-5117
	3.5%	for rentals not exceeding 28 days					
Water Protection Fee/1,000 gallons							82a-954
	\$0.032						
(\$0.03 is collected for the Kansas Water Office and \$0.02 is collected for H&E, K.A.R. 28-15-12.)							
Clean Drinking Water Fee/1,000 gallons							82a-2101
	\$0.030						

FY 2011 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Annual Report

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax		2/3 State General Fund				79-4710
(Call and Instant Bingo)		1/3 State Bingo Regulation Fund				79-4710
Cigarette & Tobacco Taxes		State General Fund				79-3387
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Drug Stamp Tax		State General Fund				79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
Drycleaning Environmental Surcharge		Drycleaning Facility Release Trust Fund				65-34,141
Drycleaning Solvent Fees		Drycleaning Facility Release Trust Fund				
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				65-34,114
Estate Tax		State General Fund				79-15,100
Individual Income		State General Fund				79-32,105
						74-50,107
Liquor Gallonage Tax (d)	10% of net proceeds	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
	balance	State General Fund				41-501
Liquor Enforcement Tax		State General Fund				79-4108
Liquor Excise Tax	25%	State General Fund, then				79-41a03
	70%	Local Alcoholic Liquor Fund		to city/county where collected	15th of Mar, June, Sept, Dec	79-41a04
	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)			15th of Mar, June, Sept, Dec	79-41a03
Minerals (Severance) Tax	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 9.93% in FY11, 12.41% in FY12 - distrib made in October)				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Oil Inspection Fee		2/3 State General Fund				55-427
		1/3 Petroleum Inspection Fee Fund until \$100,000 in SGF then all to Petroleum Inspection Fee Fund				55-427(d)(1)
Motor Fuel Taxes	\$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	\$50 thousand/qrtr	Kansas Qualified Biodiesel Fuel Producer Incentive Fund				79-34,156
	\$625 thousand/qrtr	County Equalization & Adjustment Fund			15th of Jan, April, July, Oct	79-3425c
		33.63% Special City/County Highway Fund				79-34,142
		66.37% State Highway Fund				
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
		then	100%	treasurer of county where collected	30th of June, Nov	79-5117
Prepaid Wireless 911 Fee		Local Collection Point Administrator				75-5133
Privilege Tax		State General Fund				79-1112
Property Tax (Statewide Assessed Value)	1 mill	Educational Building Fund				76-6b01, 76-6b02
	.5 mill	Institutional Building Fund				76-6b04
Property Tax - Motor Carrier		State General Fund				79-6a04, 6a10
		then	100%	Special City/County Highway Fund	15th of Jan, July	79-3425e, 3425i
Property Tax - Motor Vehicle		County Treasurers				79-5109
		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
			1/3	Institutional Building Fund	July 20 and Sep 5	79-5109
Private Car Line Tax		Car Company Tax Fund				79-917
		then		State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses	15th of each month	70a-105
		State Water Plan Fund	25%	to counties and drainage districts, after expenses		82a-309
				2/3 of 50% is to drainage district on the river	yearly	82a-309
				1/3 of 50% to other drainage districts in county	yearly	82a-309

FY 2011 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)	Fund	88.6%	State General Fund		79-3620, 3710
		11.4%	State Highway Fund		
Tires Excise Tax (New Tires)	Waste Tire Management Fund				65-3424
Transient Guest	98% County/City Transient Guest Tax Fund		Counties/Cities Imposing Tax	at least quarterly	12-1694
	2% State General Fund				12-1694
					12-1694
Water Protection Fee	State Water Plan Fund				82a-951, KAR 28-15-12
Clean Water Drinking Fee	95.3% State Water Plan Fund				
	4.7% State Highway Fund				82a-2101
Vehicle Title and Registration Fees (b)	County Treasurers				8-145, 8-145d
	then remainder to State Highway Fund & \$3.50 per title to Kansas Highway Patrol Mtr Veh Fund/\$4.00 to Veh Mod Fund until Jan 1, 2013				8-145
Vehicle Dealers	50% Dealers and Mfgr Fee Fund				8-2425
Full Privilege Plates	50% County Treasurer Veh Lic Fee Fund				
Veh Dealers Regular Plates	State Highway Fund				8-2418
Driver License Fees (c)	37.5% class C & 20% classes A, B, M & 20% CDL State Safety Fund				8-267
	20% class M Motorcycle Safety Fund				
	\$2 each CDL Truck Driver Training Fund				
	balance State Highway Fund				
DUI Reinstatement Fee	50% Alcohol Intoxication Program	20%	Forensic Lab/Mat Fee Fund		8-241
	20% Juvenile Detention Facility	10%	Driving Under the Influence Equip Fund		
Failure to Comply Reinstatement Fee (collected by court)	50% Vehicle Operating Fund				8-2110
	37.5% Alcohol Intoxication Program				
	12.5% Juvenile Detention Facility				
DUI License Modification Fee	\$100,000 Vehicle Operating Fund				
	then remainder to Community Corrections Supervision Fund				8-1015

Notes:

(a) Kansas Statutes Annotated. Abbreviations: Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.

(b) County retains: 75¢ for each registration; \$2 for each title; \$5.00 registration service fee; and up to \$15,000/year for extra compensation.

\$5 fee for registration of antique vehicles is retained (K.S.A. 8-167(b)). \$3.00 of each title application goes to the VIPS/CAMA Technology Hardware Fund.

Financial institutions seeking certificates of title on motor vehicles based upon repossession pay an additional \$3.00 fee. All of this fee is deposited into the Repossessed Certificates of Title Fee Fund.

(c) 20% of CDL Classes A, B and C (after a \$2 credit to Truck Driver Training Fund) goes to the State Safety Fund.

(d) the 10% is from alcohol and spirits collections only.

County Comparison of Various State Tax Collections and Per Capita Tax Collections

The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

County	Individual Income		Sales Tax (Per cap) FY 11	Sales Tax (Per cap) FY 11	Vehicle Property (Per cap) TY 10	Vehicle Property (Per cap) TY 10	Real/Personal Property (Per cap) TY 10	Real/Personal Property (Per cap) TY 10
	Individual Income Tax Liability TY 09	Tax Liability TY 09						
	TY 09	TY 09	TY 11	TY 11	TY 10	TY 10	TY 10	TY 10
Allen	\$6,986,750	\$529	\$8,936,265	\$668	\$1,659,212	\$124	\$14,632,864	\$1,094
Anderson	\$3,872,454	\$492	\$3,775,882	\$466	\$1,070,371	\$132	\$10,894,482	\$1,345
Atchison	\$7,414,760	\$452	\$8,697,999	\$514	\$1,809,445	\$107	\$17,879,397	\$1,056
Barber	\$2,782,694	\$606	\$5,547,679	\$1,141	\$599,024	\$123	\$13,126,285	\$2,700
Barton	\$27,444,971	\$999	\$28,039,762	\$1,013	\$4,188,072	\$151	\$36,929,326	\$1,334
Bourbon	\$5,120,750	\$344	\$8,243,163	\$543	\$1,616,455	\$107	\$14,125,668	\$931
Brown	\$4,914,858	\$495	\$6,251,121	\$626	\$986,569	\$99	\$13,550,663	\$1,357
Butler	\$62,480,847	\$975	\$37,054,961	\$562	\$8,836,671	\$134	\$87,924,277	\$1,335
Chase	\$1,396,839	\$499	\$1,023,678	\$367	\$346,419	\$124	\$5,505,391	\$1,973
Chautauqua	\$1,382,404	\$369	\$1,255,061	\$342	\$503,187	\$137	\$5,037,897	\$1,373
Cherokee	\$6,508,445	\$309	\$6,510,214	\$301	\$1,907,143	\$88	\$15,646,081	\$724
Cheyenne	\$1,450,583	\$537	\$1,327,364	\$487	\$330,639	\$121	\$5,091,725	\$1,868
Clark	\$1,413,473	\$679	\$1,013,458	\$458	\$372,547	\$168	\$7,078,815	\$3,196
Clay	\$4,574,835	\$526	\$4,864,013	\$570	\$1,074,793	\$126	\$10,842,179	\$1,270
Cloud	\$4,562,288	\$493	\$7,703,762	\$808	\$1,293,191	\$136	\$11,835,841	\$1,242
Coffey	\$5,602,212	\$664	\$5,065,164	\$589	\$730,732	\$85	\$34,663,923	\$4,030
Comanche	\$1,170,514	\$625	\$1,229,927	\$650	\$271,403	\$144	\$5,512,424	\$2,915
Cowley	\$16,365,467	\$487	\$21,217,175	\$584	\$4,506,272	\$124	\$34,658,476	\$954
Crawford	\$16,827,353	\$433	\$24,077,438	\$615	\$3,617,525	\$92	\$30,365,006	\$776
Decatur	\$1,115,517	\$391	\$1,243,673	\$420	\$440,567	\$149	\$5,444,272	\$1,839
Dickinson	\$11,521,952	\$606	\$11,045,879	\$559	\$1,987,615	\$101	\$21,502,717	\$1,089
Doniphan	\$2,852,815	\$374	\$2,544,104	\$320	\$734,620	\$92	\$11,213,016	\$1,411
Douglas	\$80,436,346	\$691	\$80,459,674	\$726	\$9,523,453	\$86	\$138,936,734	\$1,254
Edwards	\$1,952,095	\$636	\$1,313,750	\$433	\$462,475	\$152	\$6,336,376	\$2,086
Elk	\$958,303	\$319	\$1,033,424	\$359	\$487,114	\$169	\$4,033,773	\$1,400
Ellis	\$23,117,008	\$833	\$37,294,649	\$1,311	\$2,889,789	\$102	\$38,408,641	\$1,350
Ellsworth	\$2,933,176	\$475	\$3,144,282	\$484	\$801,517	\$123	\$9,314,883	\$1,434
Finney	\$23,527,619	\$559	\$37,542,470	\$1,021	\$3,453,268	\$94	\$54,964,755	\$1,495
Ford	\$16,529,681	\$491	\$28,806,709	\$851	\$4,411,207	\$130	\$41,883,252	\$1,237
Franklin	\$15,113,175	\$572	\$14,776,418	\$568	\$2,859,121	\$110	\$29,157,218	\$1,122
Geary	\$10,773,757	\$339	\$25,697,152	\$748	\$2,462,282	\$72	\$30,028,391	\$874
Gove	\$1,756,443	\$708	\$2,543,518	\$944	\$398,882	\$148	\$6,574,859	\$2,440
Graham	\$1,670,728	\$686	\$2,517,859	\$970	\$364,746	\$140	\$8,812,778	\$3,393
Grant	\$5,600,349	\$762	\$5,801,986	\$741	\$733,583	\$94	\$27,734,555	\$3,543
Gray	\$5,374,153	\$895	\$2,991,284	\$498	\$1,108,557	\$185	\$9,574,861	\$1,594
Greeley	\$1,030,667	\$835	\$772,818	\$620	\$266,467	\$214	\$4,358,901	\$3,496
Greenwood	\$2,794,946	\$419	\$2,750,296	\$411	\$984,207	\$147	\$8,642,328	\$1,292
Hamilton	\$1,506,663	\$574	\$1,515,378	\$563	\$405,434	\$151	\$7,891,138	\$2,934
Harper	\$4,766,592	\$841	\$4,096,123	\$679	\$822,009	\$136	\$11,448,808	\$1,897
Harvey	\$25,469,575	\$744	\$20,719,972	\$597	\$3,417,437	\$99	\$31,038,639	\$895
Haskell	\$3,107,592	\$776	\$3,088,069	\$726	\$359,280	\$84	\$18,310,891	\$4,302
Hodgeman	\$1,042,187	\$547	\$1,039,255	\$542	\$412,157	\$215	\$6,567,181	\$3,428
Jackson	\$7,373,928	\$550	\$5,723,417	\$425	\$1,461,517	\$109	\$12,353,648	\$918
Jefferson	\$14,203,523	\$780	\$5,186,426	\$271	\$2,289,247	\$120	\$19,924,355	\$1,042
Jewell	\$1,163,279	\$380	\$1,112,741	\$362	\$593,194	\$193	\$5,618,379	\$1,826
Johnson	\$624,192,828	\$1,150	\$565,771,358	\$1,040	\$70,203,016	\$129	\$899,960,914	\$1,654
Kearny	\$2,823,582	\$677	\$1,739,792	\$437	\$388,503	\$98	\$18,962,630	\$4,768
Kingman	\$5,158,729	\$681	\$4,541,275	\$578	\$989,029	\$126	\$14,823,047	\$1,886
Kiowa	\$1,691,702	\$729	\$1,720,565	\$674	\$324,681	\$127	\$10,041,216	\$3,933
Labette	\$9,553,218	\$439	\$11,778,454	\$545	\$2,754,774	\$127	\$21,217,681	\$982
Lane	\$1,410,546	\$810	\$1,222,022	\$698	\$303,772	\$174	\$7,513,210	\$4,293
Leavenworth	\$41,010,566	\$545	\$31,948,809	\$419	\$7,164,337	\$94	\$73,210,495	\$960
Lincoln	\$1,525,149	\$488	\$1,167,796	\$360	\$451,895	\$139	\$6,201,821	\$1,914
Linn	\$4,343,640	\$465	\$3,268,866	\$339	\$1,028,038	\$106	\$18,826,202	\$1,950
Logan	\$1,744,348	\$684	\$2,336,807	\$848	\$429,125	\$156	\$6,539,985	\$2,373
Lyon	\$17,308,161	\$515	\$24,516,573	\$728	\$3,204,485	\$95	\$33,846,340	\$1,005
Marion	\$7,012,530	\$585	\$5,440,063	\$430	\$1,470,132	\$116	\$15,928,257	\$1,258
Marshall	\$6,134,224	\$606	\$7,599,792	\$751	\$1,399,814	\$138	\$15,319,715	\$1,514
McPherson	\$22,235,825	\$770	\$24,079,072	\$825	\$3,314,607	\$114	\$37,079,871	\$1,271
Meade	\$2,998,267	\$680	\$2,424,123	\$530	\$536,623	\$117	\$12,068,720	\$2,638
Miami	\$22,823,093	\$737	\$16,389,657	\$500	\$3,835,576	\$117	\$43,238,246	\$1,319
Mitchell	\$4,336,759	\$684	\$5,196,743	\$815	\$1,168,423	\$183	\$9,319,616	\$1,462
Montgomery	\$15,306,781	\$447	\$23,528,721	\$663	\$3,854,878	\$109	\$55,623,696	\$1,568
Morris	\$3,236,040	\$540	\$2,850,761	\$481	\$645,800	\$109	\$8,732,991	\$1,474
Morton	\$2,187,109	\$722	\$2,372,436	\$734	\$332,355	\$103	\$15,409,888	\$4,766
Nemaha	\$6,691,163	\$671	\$6,350,481	\$624	\$1,246,347	\$122	\$13,662,828	\$1,342
Neosho	\$6,338,076	\$395	\$11,738,732	\$711	\$2,138,374	\$130	\$18,274,992	\$1,107
Ness	\$2,387,134	\$842	\$3,853,001	\$1,240	\$497,585	\$160	\$9,488,174	\$3,054
Norton	\$2,378,862	\$446	\$3,343,490	\$590	\$668,260	\$118	\$5,851,781	\$1,032
Osage	\$8,742,625	\$543	\$5,070,890	\$311	\$1,815,434	\$111	\$16,780,561	\$1,030

County Comparison of Various State Tax Collections and Per Capita Tax Collections

The most current available tax year and fiscal year data is used for each tax type and is reflective of the tables within this report.

County	Individual Income		Sales Tax FY 11	Sales Tax (Per cap) FY 11	Vehicle Property TY 10	Vehicle Property (Per cap) TY 10	Real/Personal Property	
	Individual Income Tax Liability	Tax Liability (Per cap)					Real/Personal Property TY 10	Real/Personal Property (Per cap) TY 10
	TY 09	TY 09					TY 10	TY 10
Osborne	\$1,847,228	\$480	\$2,361,608	\$612	\$631,715	\$164	\$5,687,598	\$1,474
Ottawa	\$3,330,615	\$558	\$1,624,492	\$267	\$831,846	\$137	\$9,421,396	\$1,547
Pawnee	\$4,116,778	\$663	\$3,894,142	\$558	\$1,005,441	\$144	\$10,210,394	\$1,464
Phillips	\$2,743,049	\$520	\$3,358,250	\$595	\$795,801	\$141	\$8,414,047	\$1,491
Pottawatomie	\$14,002,494	\$700	\$25,394,883	\$1,175	\$1,759,778	\$81	\$36,165,639	\$1,674
Pratt	\$7,181,502	\$772	\$9,601,430	\$994	\$1,652,781	\$171	\$23,147,408	\$2,397
Rawlins	\$1,443,711	\$595	\$1,200,528	\$477	\$371,665	\$148	\$4,426,779	\$1,757
Reno	\$39,244,347	\$619	\$52,462,584	\$813	\$7,927,035	\$123	\$76,640,908	\$1,188
Republic	\$2,720,630	\$566	\$2,769,630	\$556	\$804,492	\$162	\$8,230,878	\$1,653
Rice	\$5,942,099	\$590	\$5,563,254	\$552	\$1,157,278	\$115	\$15,744,632	\$1,562
Riley	\$36,655,958	\$514	\$49,013,004	\$689	\$4,102,651	\$58	\$60,071,453	\$845
Rooks	\$3,200,525	\$642	\$4,044,410	\$781	\$696,445	\$134	\$11,814,593	\$2,280
Rush	\$2,066,706	\$658	\$1,658,579	\$502	\$524,505	\$159	\$5,938,255	\$1,796
Russell	\$4,080,950	\$619	\$5,533,113	\$794	\$1,155,278	\$166	\$15,658,841	\$2,247
Saline	\$39,850,048	\$733	\$58,808,922	\$1,058	\$5,533,951	\$100	\$61,944,944	\$1,114
Scott	\$4,506,188	\$988	\$4,036,801	\$818	\$852,410	\$173	\$12,346,607	\$2,501
Sedgwick	\$422,853,698	\$861	\$448,082,397	\$899	\$51,748,936	\$104	\$521,357,140	\$1,046
Seward	\$10,208,563	\$444	\$21,727,766	\$947	\$1,970,267	\$86	\$33,034,166	\$1,439
Shawnee	\$130,207,397	\$739	\$154,379,341	\$868	\$20,358,097	\$114	\$203,375,571	\$1,143
Sheridan	\$2,026,503	\$832	\$1,610,077	\$630	\$468,376	\$183	\$5,401,214	\$2,113
Sherman	\$3,373,052	\$576	\$6,223,224	\$1,035	\$770,645	\$128	\$8,680,015	\$1,444
Smith	\$2,025,814	\$540	\$2,138,753	\$555	\$752,181	\$195	\$6,605,824	\$1,714
Stafford	\$2,447,276	\$564	\$2,167,637	\$489	\$581,898	\$131	\$10,899,952	\$2,457
Stanton	\$1,853,044	\$879	\$1,189,868	\$532	\$341,885	\$153	\$10,457,718	\$4,679
Stevens	\$4,332,610	\$845	\$3,715,920	\$649	\$436,457	\$76	\$25,468,775	\$4,449
Sumner	\$14,396,000	\$613	\$10,328,586	\$428	\$3,168,708	\$131	\$29,379,713	\$1,217
Thomas	\$5,653,222	\$770	\$10,015,521	\$1,268	\$1,228,378	\$155	\$12,391,133	\$1,568
Trego	\$1,920,726	\$658	\$2,302,181	\$767	\$436,282	\$145	\$7,114,435	\$2,371
Wabaunsee	\$4,497,132	\$657	\$1,686,230	\$239	\$890,357	\$126	\$9,858,394	\$1,398
Wallace	\$976,795	\$694	\$768,758	\$518	\$280,888	\$189	\$4,544,487	\$3,060
Washington	\$3,524,156	\$620	\$2,525,594	\$436	\$886,367	\$153	\$10,179,299	\$1,755
Wichita	\$3,104,171	\$1,472	\$1,302,609	\$583	\$466,680	\$209	\$4,365,485	\$1,954
Wilson	\$4,384,227	\$463	\$4,322,430	\$459	\$964,209	\$102	\$9,882,429	\$1,050
Woodson	\$1,574,456	\$486	\$1,548,646	\$468	\$471,055	\$142	\$4,839,075	\$1,462
Wyandotte	<u>\$57,530,779</u>	\$371	<u>\$113,760,169</u>	\$722	<u>\$15,627,857</u>	\$99	<u>\$189,346,500</u>	\$1,202
Total	\$2,457,522,205	\$872	\$2,277,967,023	\$798	\$321,667,876	\$113	\$3,806,344,647	\$1,334

Notes: Individual income tax liability total includes Kansas residents with no county indicator.

Selected 2011 Enacted Kansas Legislation

Income Tax

Senate Bill 61 expands the Individual Development Account Tax Credit (IDA) from 50% to 75% of the contribution beginning in Tax Year 2011. The bill also relaxes current confidentiality provisions to allow Kansas Department of Revenue to share certain information with the Kansas Treasurer's Office for administering the Uniform Unclaimed Property Act.

Senate Bill 193 makes it a requirement to supply a social security number to claim most tax credits. A social security number is required in order to claim a Food Sales Tax refund, Credit for Dependent Care and the Earned Income Tax Credit. The bill also extends the current 10-year limit on carry-forwards to a 16-year limit for the High Performance Incentive Program (HPIP) and it eliminates the requirement of annual certification of qualifying by the Department of Commerce to self-certifying under oath. Additional sections of the bill would expand the Promoting Employment Across Kansas (PEAK) program in several ways.

Senate Bill 196 repeals the tax credit for property taxes paid on business machinery and equipment starting in TY 2012 and stops further Business and Job Development Credits from being earned starting in TY 2012. Starting in Tax Year 2012, the High Performance and Incentive Program (HPIP) credits earned for qualified business facility investment located in the counties of Douglas, Johnson, Sedgwick, Shawnee, and Wyandotte will be subject to a new increased minimum investment threshold of \$1 million, and the credit applies to qualifying investment in excess of \$1 million. The bill further would create the Job Creation Program Fund (JCPF), which would be administered by the Secretary of Commerce, in consultation with the Secretary of Revenue and the Governor, to promote job creation and economic development. The 2% of withholding tax receipts under current law that is earmarked for the Investments in Major Projects and Comprehensive Training (IMPACT) program would begin becoming earmarked for the JCPF on July 1, 2012. The bill also provides a new expensing deduction for business machinery and equipment placed into service (including canned computer software) eligible for depreciation under IRC Section 168, starting in Tax Year 2012.

Senate Bill 198 creates Rural Opportunity Zones (ROZ). It provides an income tax exemption for certain out-of-state taxpayers who relocate to the 50 designated counties (ROZ). For Tax Years 2012 -2016, taxpayers receive a full tax credit against their own state income tax liability, provided that they are domiciled outside the state for 5 or more years immediately prior to establishing residency in a ROZ; had Kansas source income of less than \$10,000 for each of those 5 years; and were domiciled in a ROZ during the entirety of the taxable year for which the credit is to be claimed. The bill also obligates ROZ counties to pay half of certain extant student loan costs, up to \$15,000. A state matching program would provide for matching payments.

Liquor Tax

Senate Bill 80 allows a Board of County Commissioners or city governing body to issue a special event retailer's license for sale of cereal malt beverage for consumption on unlicensed premises, with specific conditions.

Selected 2011 Enacted Kansas Legislation

Property Tax

Senate Bill 10 provides that tax delinquencies or underpayments of \$10,000 or more shall draw interest at the rate prescribed by K.S.A. 79-2968 or 10%, whichever is greater. The bill also cleans up the existing statute by removing specific interest rate language that applied to 1995 through 1997.

Sales Tax

Senate Bill 10 lengthens the statute of limitations for sales tax refund claims from 1 year to 3 years, effective for refund claims filed after July 1, 2011. The bill also provides for a new sales tax exemption for all sales of game birds for which the primary purpose is use in hunting. In addition, it exempts guided and non-guided hunting from sales tax. It provides additional local sales tax authority in the counties of Edwards, Jackson, and Douglas.

Senate Bill 50 imposes a prepaid wireless 911 fee of 1.06% per retail transaction which occurs in Kansas, with the fee to be paid by the consumer (e.g., the purchaser of the prepaid card), effective January 1, 2012. As it concerns the Department of Revenue, the bill would require the collection of prepaid wireless fees by retailers who would remit the fees electronically to the department. The department would notify and transfer the fees collected to the local collection point administrator (LCPA).

Senate Bill 196 Effective January 1, 2012, a sales tax exemption relative to projects that qualify for the Business and Job Development Income Tax Credit program ends. This Enterprise Zone sales tax exemption will continue to apply for HPIP qualified projects.

Motor Vehicle Legislation

Senate Bill 6 amends various administrative and criminal statutes related to driving under the influence (DUI). The bill addresses professional licensing consequences for DUI, permits saliva testing, creates a Community Corrections Supervision Fund, amends the commercial DUI statute to make it more consistent with the DUI statute, adjusts the implied consent provision as to urine samples, restructures alcohol and drug evaluations and treatment, adjusts administrative penalties for DUI, creates a DUI administrative hearing fee, increases fines for DUI and commercial DUI, overhauls the reporting of DUI and commercial DUI to the KBI central repository, among several other amendments.

House Bill 2033 concerns the registration of fleet motor vehicles and amends K.S.A. 2010 Supp. 8-1,152. The amendment to subsection (b) provides "Fleet motor vehicles registered under the provisions of this section shall annually pay applicable registrations fees under K.S.A. 8-143, and amendments thereto. Upon registration, the owner of the fleet motor vehicles who are not exempt from personal property taxes, shall provide evidence of the taxes assessed under K.S.A. 70-6a01 et seq., or 79-5101 et seq., and amendments thereto."

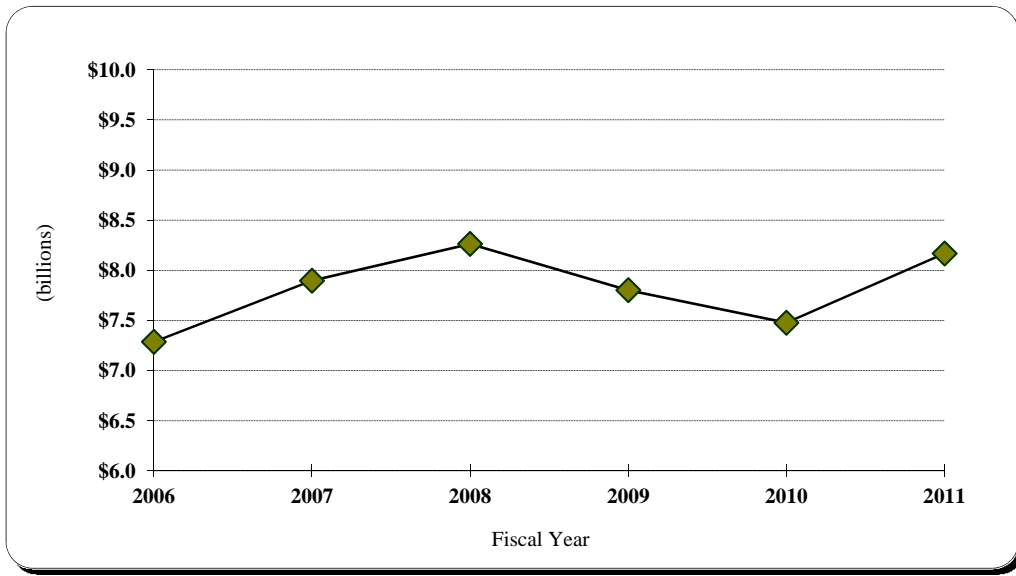
Selected 2011 Enacted Kansas Legislation

House Bill 2067 requires photo identification of all in-person voters at every election (with the exception of certain voters), and it would require inclusion of the ID number on, or a copy of a specified form of photo ID, for all voters submitting advance ballots by mail for every elections. The bill would allow for the issuance of a free photo ID card to anyone who qualifies and signs an affidavit. The bill also would require any person registering to vote on or after January 1, 2013 to submit evidence of U.S. citizenship.

House Bill 2132 contains new legislation providing for the issuance of "families of the fallen" license plates to owners of passenger vehicles, trucks of a gross weight of 20,000 pounds or less or motorcycles who are an immediate family member of a person who died while in good standing on active duty in the military service of the United States.

Total Department of Revenue Collections before Refunds

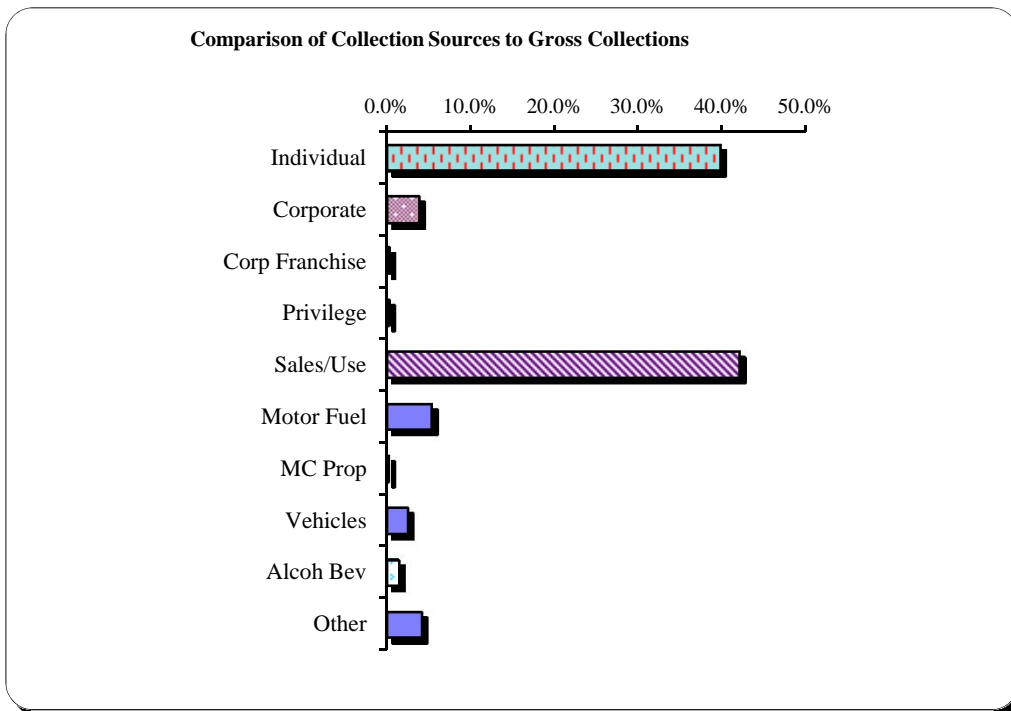
Total Department of Revenue Collections (before refunds) increased by 9.2% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2006	\$7,286,635,054	12.0%
2007	\$7,896,677,546	8.4%
2008	\$8,262,533,273	4.6%
2009	\$7,801,458,589	-5.6%
2010	\$7,477,367,527	-4.2%
2011	\$8,167,864,688	9.2%

Gross Total Collections and by Source

Collections by Department of Revenue

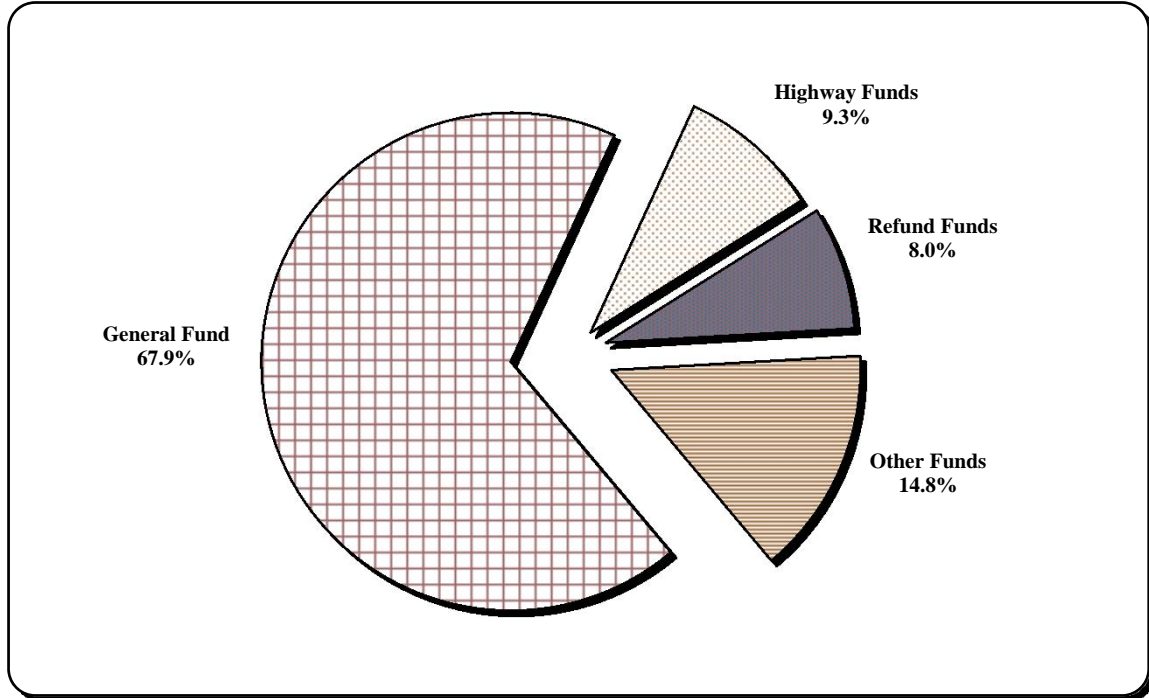


<u>Source</u>	<u>Fiscal Year 2010</u>	<u>Fiscal Year 2011</u>	<u>Percent Change</u>	<u>Percent of FY2011 Total</u>
Individual Income Taxes	\$2,990,032,427	\$3,243,924,699	8.5%	39.7%
Corporate Income Taxes	\$335,903,536	\$307,333,997	-8.5%	3.8%
Corporate Franchise Tax*	\$41,461,800	\$29,731,282	-28.3%	0.4%
Privilege Taxes	\$22,313,617	\$24,575,067	10.1%	0.3%
State and Local Sales and Use Taxes	\$2,979,326,081	\$3,434,299,283	15.3%	42.0%
Motor Fuel Taxes	\$432,112,354	\$440,672,861	2.0%	5.4%
Property Taxes: Motor Carrier	\$25,236,093	\$23,258,256	-7.8%	0.3%
Division of Vehicles	\$202,418,211	\$207,211,917	2.4%	2.5%
Alcoholic Beverage Control	\$115,660,698	\$118,209,693	2.2%	1.4%
Other Taxes and Fees	<u>\$332,902,710</u>	<u>\$338,647,633</u>	1.7%	4.1%
Total	\$7,477,367,527	\$8,167,864,688	9.2%	100.0%

*Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

Other taxes and fees include: bingo; drycleaning; transient guest; cigarette; tobacco; controlled substances; estate; oil, gas, oil assess conservation fee and gas assessment conservation fee, gas oil and sand royalties; car line; bonds; licenses; and fees.

Total Department of Revenue Collections by Distribution to Fund



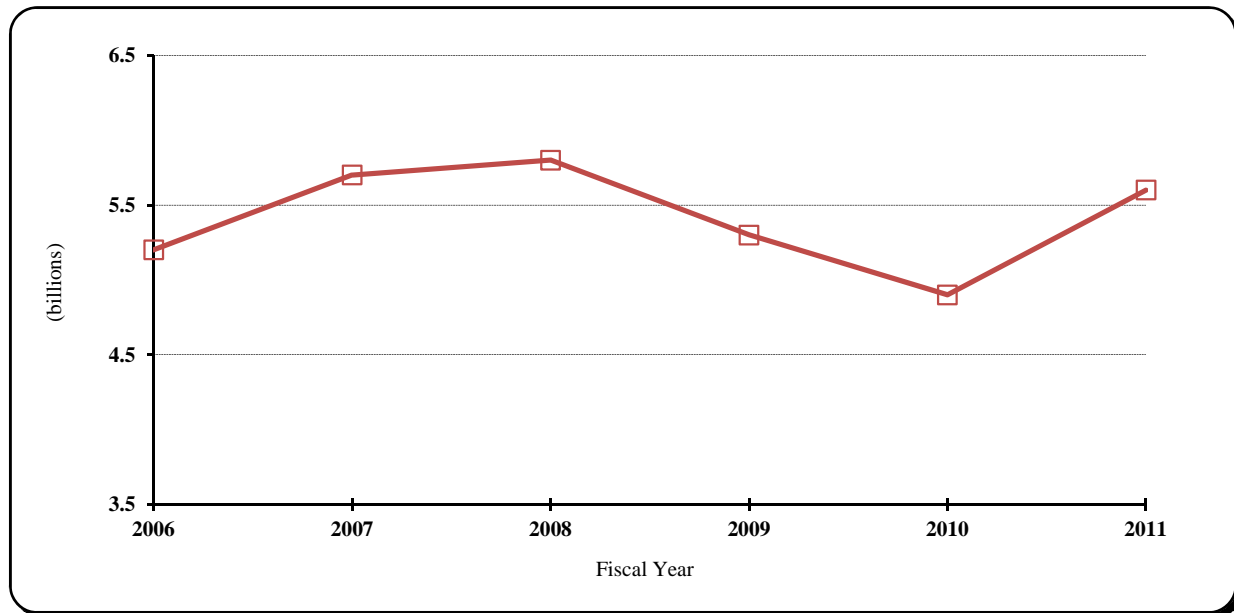
<u>Fund</u>	<u>Fiscal Year 2010</u>	<u>Fiscal Year 2011</u>	<u>Percent Change</u>	<u>Fiscal Year 2011 Percent Total</u>
State General Fund	\$4,863,319,786	\$5,549,205,598	14.1%	67.9%
All Highway Funds	\$712,721,101	\$756,370,694	6.1%	9.3%
All Refund Funds	\$790,319,556	\$653,016,352	-17.4%	8.0%
Other Funds	<u>\$1,111,007,084</u>	<u>\$1,209,272,044</u>	8.8%	<u>14.8%</u>
Total	\$7,477,367,527	\$8,167,864,688	9.2%	100.0%

Other Funds include: local transient guest; various vehicle and driver license funds; county mineral production funds; various local alcohol funds; sand royalty fund; etc.

State General Fund Total Collections and by Source (Net of Refunds)

Collections by Department of Revenue

Fiscal Year 2011 State General Fund Collections increased by 14.1% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2010</u>	<u>Fiscal Year</u> <u>2011</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$24,992,582	\$23,166,532	-7.3%
Individual Income Tax	\$2,418,208,421	\$2,709,716,820	12.1%
Corporate Income	\$224,940,015	\$224,865,499	0.0%
Corporate Franchise Tax**	\$36,028,400	\$24,547,595	-31.9%
Privilege	\$16,514,735	\$21,651,339	31.1%
Estate Tax	\$8,396,051	\$229,122	-97.3%
Sales Tax	\$1,652,037,442	\$1,965,388,089	19.0%
Use Tax	\$205,539,545	\$287,730,261	40.0%
Alcoholic Beverage Taxes, Fees, Fines	\$86,646,216	\$88,763,181	2.4%
Cigarette/Tobacco Tax	\$106,181,013	\$102,495,730	-3.5%
Mineral Tax	\$81,869,912	\$98,665,605	20.5%
Other ***	<u>\$1,965,454</u>	<u>\$1,985,825</u>	1.0%
Total	\$4,863,319,786	\$5,549,205,598	14.1%

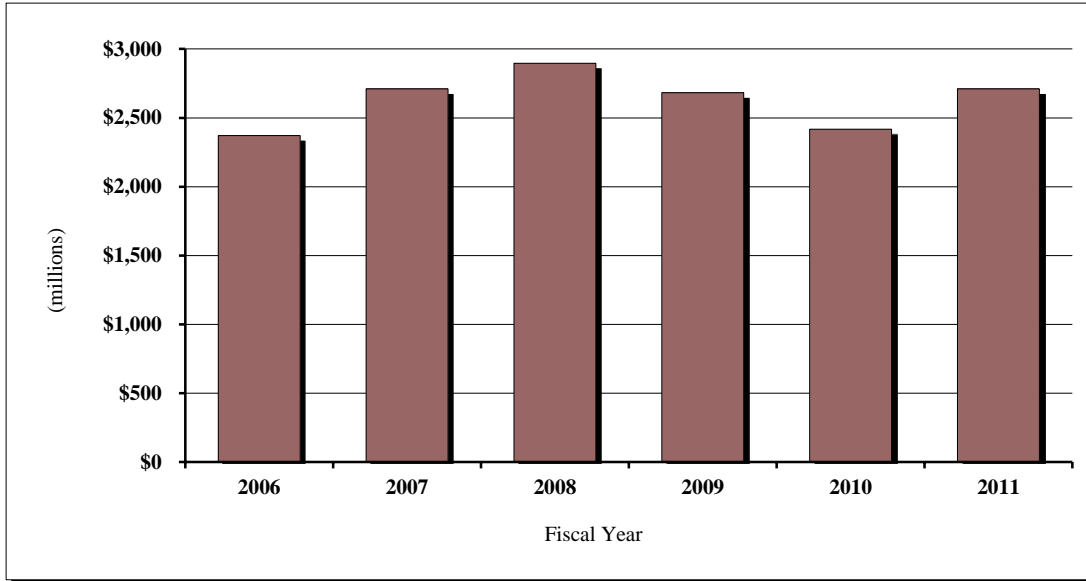
* Like amount is transferred to Special County/City Highway Fund.

**Department of Revenue took administration of Corporate Franchise Tax January 1, 2005.

*** Other includes: bingo; controlled substances; gas, oil and mineral royalties; car line; bonds; licenses; and fees.

Individual Income Tax Amount to the State General Fund after Refunds

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

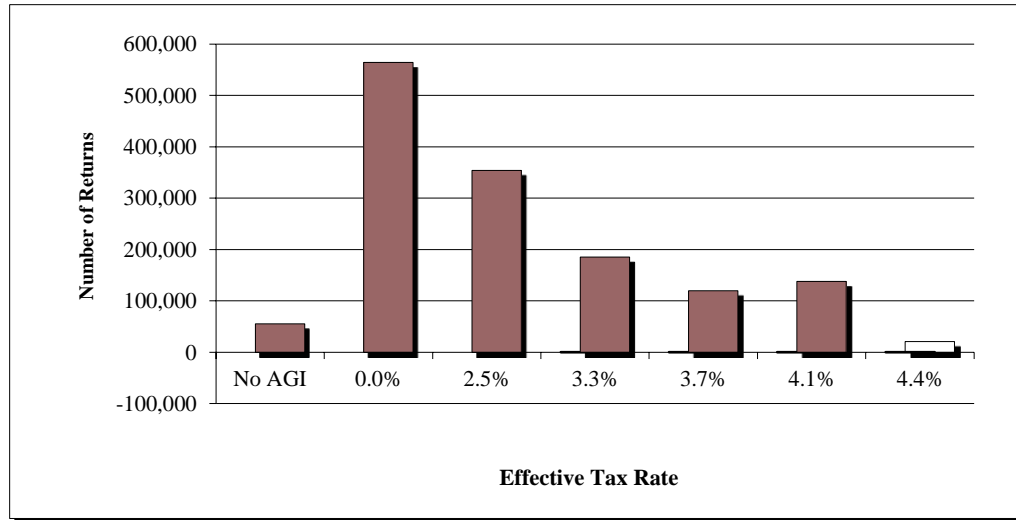


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2006	\$2,371,252,554	15.6%
2007	\$2,709,339,951	14.3%
2008	\$2,896,652,759	6.9%
2009	\$2,681,999,988	-7.4%
2010	\$2,418,208,421	-9.8%
2011	\$2,709,716,820	12.1%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2009

Number of Returns Within Each Effective Tax Rate



Effective Tax Rate on Adjusted Gross Income *	Kansas Adjusted Gross Income Brackets	Number of Returns	Kansas Adjusted Gross Income	Tax Liability After All Credits
	No KAGI -	55,739	(\$1,508,701,181)	(\$5,606,167)
-0.03%	\$0 - \$25,000	564,329	\$6,638,732,914	(\$1,728,589)
2.53%	\$25,000 - \$50,000	354,148	\$12,751,650,423	\$323,202,872
3.31%	\$50,000 - \$75,000	185,692	\$11,388,100,535	\$376,734,928
3.69%	\$75,000 - \$100,000	120,111	\$10,371,876,850	\$383,163,634
4.09%	\$100,000 - \$250,000	137,853	\$19,157,338,286	\$783,070,026
4.37%	\$250,000 - Over	<u>21,158</u>	<u>\$13,701,758,115</u>	<u>\$598,685,501</u>
3.39%	Total Kansas Residents	1,439,030	\$72,500,755,942	\$2,457,522,205

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

KDOR Checkoff donations	Number of Taxpayers	Dollars Donated
Meals on Wheels	7,972	\$135,931
Non Game Wildlife	8,081	\$110,565
WWII		
Military Emergency Relief	5,368	\$89,351
Breast Cancer Research	<u>6,102</u>	<u>\$82,025</u>
Total	27,523	\$417,872

Individual Income Tax for Tax Year 2009 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	6,174	224,126,578	6,986,750	0.3%	\$1,132	73
Anderson	3,820	118,528,109	3,872,454	0.2%	\$1,014	88
Atchison	7,348	265,914,075	7,414,760	0.3%	\$1,009	89
Barber	2,142	78,110,082	2,782,694	0.1%	\$1,299	49
Barton	12,922	669,225,888	27,444,971	1.3%	\$2,124	4
Bourbon	5,579	184,036,526	5,120,750	0.2%	\$918	100
Brown	4,449	154,304,312	4,914,858	0.2%	\$1,105	78
Butler	29,180	1,620,946,484	62,480,847	2.9%	\$2,141	3
Chase	1,296	40,411,032	1,396,839	0.1%	\$1,078	81
Chautauqua	1,576	49,683,190	1,382,404	0.1%	\$877	102
Cherokee	8,826	319,390,927	6,508,445	0.3%	\$737	105
Cheyenne	1,344	40,895,564	1,450,583	0.1%	\$1,079	80
Clark	1,064	43,481,386	1,413,473	0.1%	\$1,328	45
Clay	3,920	139,137,712	4,574,835	0.2%	\$1,167	70
Cloud	4,481	145,649,677	4,562,288	0.2%	\$1,018	87
Coffey	3,523	153,579,006	5,602,212	0.3%	\$1,590	28
Comanche	957	35,676,451	1,170,514	0.1%	\$1,223	58
Cowley	14,667	542,381,202	16,365,467	0.8%	\$1,116	77
Crawford	16,527	567,997,985	16,827,353	0.8%	\$1,018	86
Decatur	1,135	34,558,694	1,115,517	0.1%	\$983	94
Dickinson	9,406	352,319,936	11,521,952	0.5%	\$1,225	57
Doniphan	3,216	125,856,000	2,852,815	0.1%	\$887	101
Douglas	45,902	2,229,711,747	80,436,346	3.8%	\$1,752	13
Edwards	1,489	56,107,131	1,952,095	0.1%	\$1,311	46
Elk	1,182	32,167,601	958,303	0.0%	\$811	103
Ellis	13,582	609,682,875	23,117,008	1.1%	\$1,702	17
Ellsworth	2,420	88,399,289	2,933,176	0.1%	\$1,212	61
Finney	15,183	690,147,210	23,527,619	1.1%	\$1,550	31
Ford	13,666	530,260,453	16,529,681	0.8%	\$1,210	62
Franklin	12,523	485,451,594	15,113,175	0.7%	\$1,207	63
Geary	10,951	374,421,557	10,773,757	0.5%	\$984	93
Gove	1,372	49,939,934	1,756,443	0.1%	\$1,280	51
Graham	1,372	47,223,792	1,670,728	0.1%	\$1,218	59
Grant	3,246	151,334,526	5,600,349	0.3%	\$1,725	15
Gray	2,679	132,255,472	5,374,153	0.3%	\$2,006	5
Greeley	618	22,054,343	1,030,667	0.0%	\$1,668	21
Greenwood	2,983	93,263,875	2,794,946	0.1%	\$937	99
Hamilton	1,085	33,030,605	1,506,663	0.1%	\$1,389	42
Harper	2,665	124,643,609	4,766,592	0.2%	\$1,789	12
Harvey	17,000	736,310,558	25,469,575	1.2%	\$1,498	35
Haskell	1,666	81,772,240	3,107,592	0.1%	\$1,865	10
Hodgeman	891	32,248,083	1,042,187	0.0%	\$1,170	69
Jackson	6,065	228,367,687	7,373,928	0.3%	\$1,216	60
Jefferson	8,367	401,092,641	14,203,523	0.7%	\$1,698	18
Jewell	1,225	38,379,738	1,163,279	0.1%	\$950	98
Johnson	249,571	18,627,515,425	624,192,828	29.4%	\$2,501	1
Kearny	1,622	71,375,204	2,823,582	0.1%	\$1,741	14
Kingman	3,243	141,334,692	5,158,729	0.2%	\$1,591	27
Kiowa	1,198	48,096,725	1,691,702	0.1%	\$1,412	40
Labette	8,983	313,321,196	9,553,218	0.4%	\$1,063	85
Lane	907	36,804,230	1,410,546	0.1%	\$1,555	30
Leavenworth	28,362	1,304,487,444	41,010,566	1.9%	\$1,446	38
Lincoln	1,528	47,276,596	1,525,149	0.1%	\$998	91
Linn	4,022	150,366,776	4,343,640	0.2%	\$1,080	79
Logan	1,406	46,162,947	1,744,348	0.1%	\$1,241	53
Lyon	15,419	552,927,893	17,308,161	0.8%	\$1,123	76
Marion	5,428	209,268,106	7,012,530	0.3%	\$1,292	50
Marshall	4,990	184,373,496	6,134,224	0.3%	\$1,229	56


Individual Income Tax for Tax Year 2009 by County

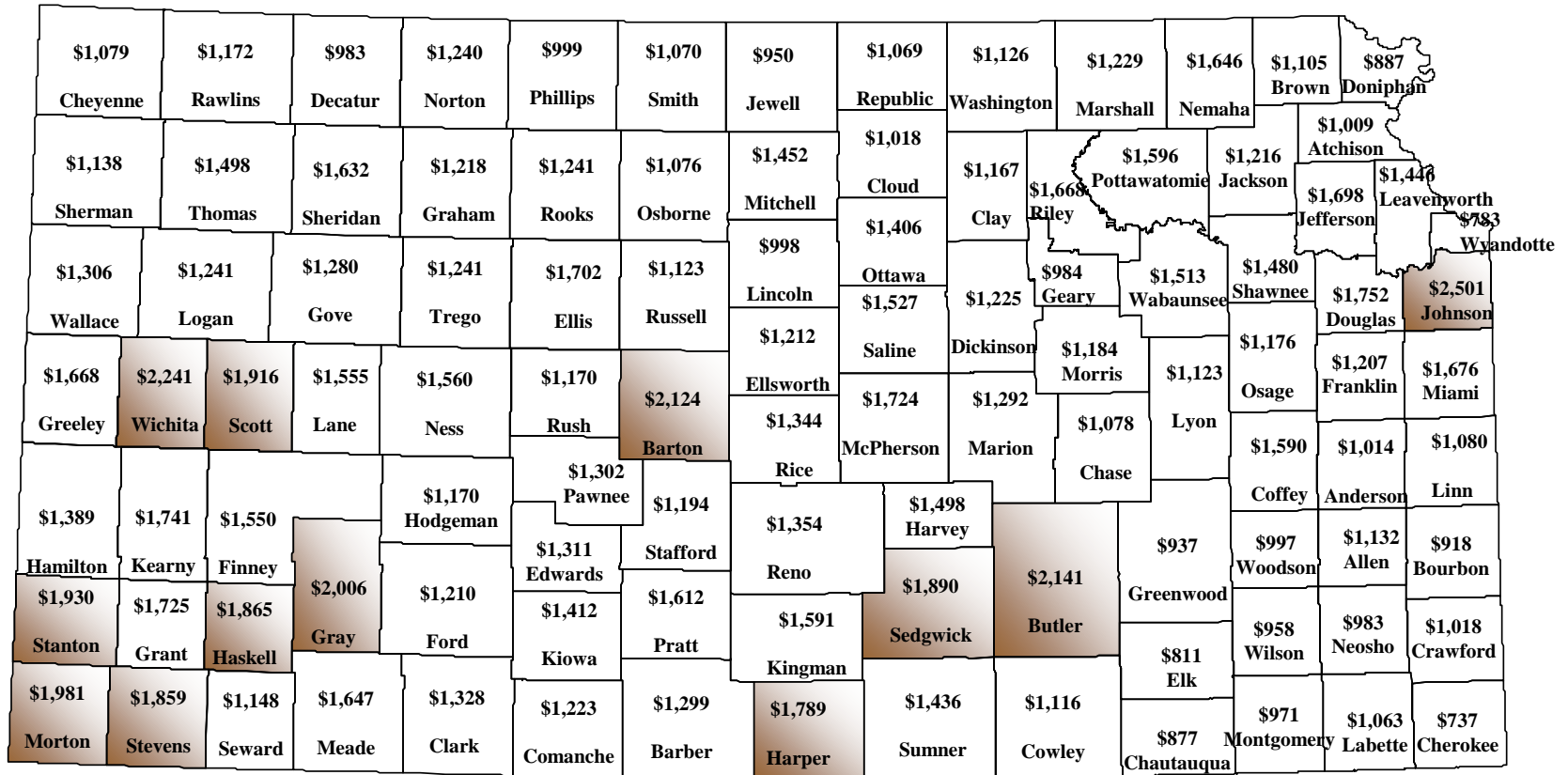
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	12,896	617,699,536	22,235,825	1.0%	\$1,724	16
Meade	1,820	83,083,750	2,998,267	0.1%	\$1,647	22
Miami	13,616	696,135,383	22,823,093	1.1%	\$1,676	19
Mitchell	2,986	120,355,096	4,336,759	0.2%	\$1,452	37
Montgomery	15,765	536,836,241	15,306,781	0.7%	\$971	96
Morris	2,734	86,862,149	3,236,040	0.2%	\$1,184	65
Morton	1,104	58,268,599	2,187,109	0.1%	\$1,981	6
Nemaha	4,065	183,399,182	6,691,163	0.3%	\$1,646	23
Neosho	6,449	216,774,218	6,338,076	0.3%	\$983	95
Ness	1,530	65,716,603	2,387,134	0.1%	\$1,560	29
Norton	1,919	70,667,014	2,378,862	0.1%	\$1,240	55
Osage	7,432	274,915,972	8,742,625	0.4%	\$1,176	66
Osborne	1,717	54,778,679	1,847,228	0.1%	\$1,076	82
Ottawa	2,369	95,931,360	3,330,615	0.2%	\$1,406	41
Pawnee	3,162	109,326,820	4,116,778	0.2%	\$1,302	48
Phillips	2,746	81,252,183	2,743,049	0.1%	\$999	90
Pottawatomie	8,772	395,421,799	14,002,494	0.7%	\$1,596	26
Pratt	4,456	191,046,124	7,181,502	0.3%	\$1,612	25
Rawlins	1,232	42,633,404	1,443,711	0.1%	\$1,172	67
Reno	28,993	1,159,211,323	39,244,347	1.8%	\$1,354	43
Republic	2,544	83,203,538	2,720,630	0.1%	\$1,069	84
Rice	4,420	176,751,132	5,942,099	0.3%	\$1,344	44
Riley	21,973	989,984,248	36,655,958	1.7%	\$1,668	20
Rooks	2,580	93,740,831	3,200,525	0.2%	\$1,241	54
Rush	1,766	60,963,059	2,066,706	0.1%	\$1,170	68
Russell	3,635	126,378,103	4,080,950	0.2%	\$1,123	75
Saline	26,105	1,181,693,062	39,850,048	1.9%	\$1,527	32
Scott	2,352	118,208,746	4,506,188	0.2%	\$1,916	8
Sedgwick	223,703	11,386,565,664	422,853,698	19.9%	\$1,890	9
Seward	8,890	356,036,155	10,208,563	0.5%	\$1,148	71
Shawnee	87,974	3,753,729,435	130,207,397	6.1%	\$1,480	36
Sheridan	1,242	50,990,447	2,026,503	0.1%	\$1,632	24
Sherman	2,964	102,776,192	3,373,052	0.2%	\$1,138	72
Smith	1,893	58,815,805	2,025,814	0.1%	\$1,070	83
Stafford	2,050	75,184,394	2,447,276	0.1%	\$1,194	64
Stanton	960	48,232,849	1,853,044	0.1%	\$1,930	7
Stevens	2,331	105,763,272	4,332,610	0.2%	\$1,859	11
Sumner	10,023	423,367,993	14,396,000	0.7%	\$1,436	39
Thomas	3,773	153,565,481	5,653,222	0.3%	\$1,498	34
Trego	1,548	60,721,118	1,920,726	0.1%	\$1,241	52
Wabaunsee	2,973	129,162,364	4,497,132	0.2%	\$1,513	33
Wallace	748	28,509,085	976,795	0.0%	\$1,306	47
Washington	3,130	105,926,326	3,524,156	0.2%	\$1,126	74
Wichita	1,385	73,901,024	3,104,171	0.1%	\$2,241	2
Wilson	4,577	155,418,251	4,384,227	0.2%	\$958	97
Woodson	1,579	46,924,853	1,574,456	0.1%	\$997	92
Wyandotte	73,449	2,656,887,650	57,530,779	2.7%	\$783	104
KS Residents with county indicator	1,264,693	\$62,651,504,618	\$2,123,357,972		\$1,679	
KS Residents with no county indicator	<u>174,337</u>	<u>\$9,849,251,324</u>	<u>\$334,164,233</u>		\$1,917	
Total Residents	1,439,030	\$72,500,755,942	\$2,457,522,205	87.8%	\$1,708	
Non-Residents	<u>274,594</u>	<u>\$64,085,415,185</u>	<u>\$342,793,554</u>	<u>12.2%</u>	\$1,248	
All Taxpayers	1,713,624	\$136,586,171,127	\$2,800,315,759	100.0%	\$1,634	

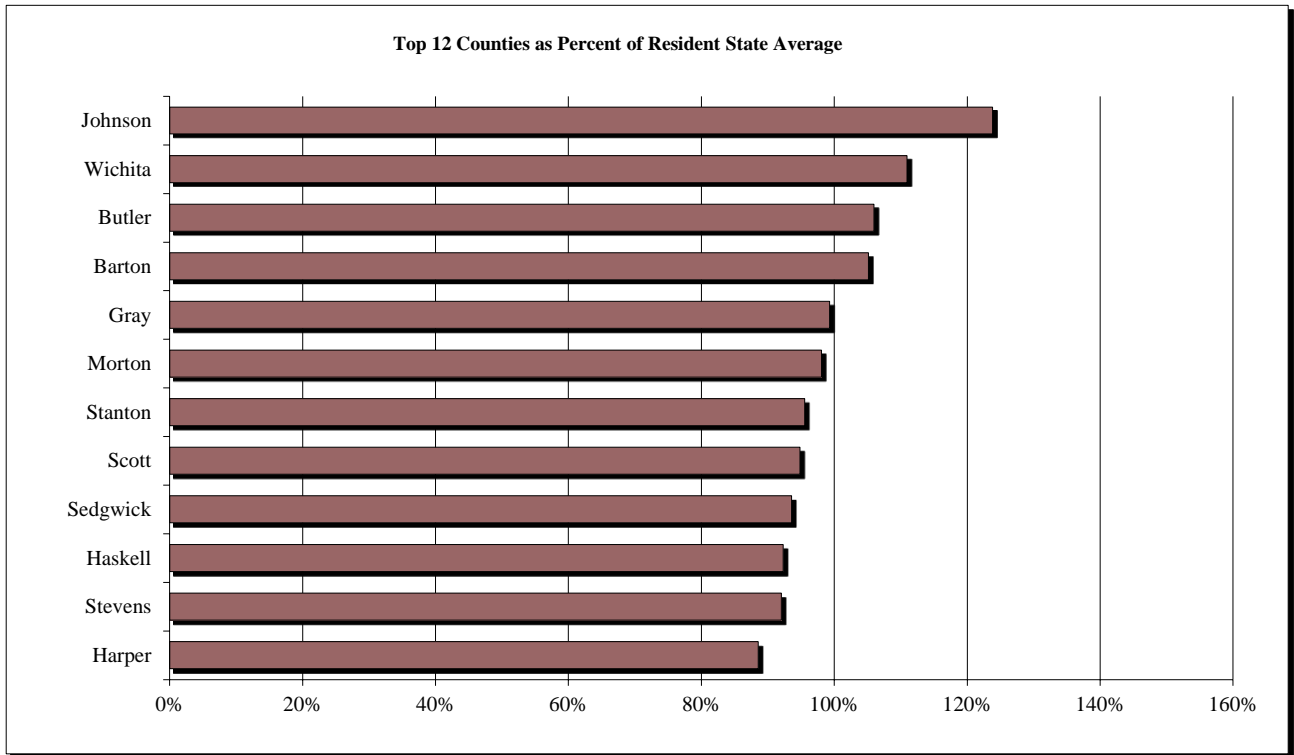
Individual Income Tax Liability Tax Year 2009

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



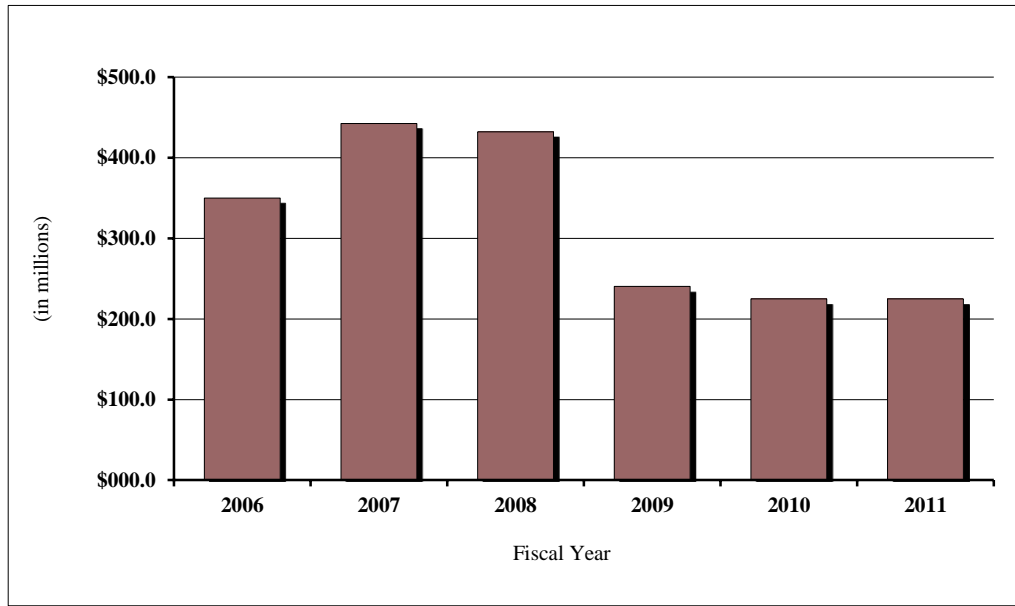
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2009



<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	\$2,501	1	124%
Wichita	\$2,241	2	111%
Butler	\$2,141	3	106%
Barton	\$2,124	4	105%
Gray	\$2,006	5	99%
Morton	\$1,981	6	98%
Stanton	\$1,930	7	96%
Scott	\$1,916	8	95%
Sedgwick	\$1,890	9	94%
Haskell	\$1,865	10	92%
Stevens	\$1,859	11	92%
Harper	\$1,789	12	89%
Average Kansas Residents (top 12 counties)	\$2,020		100%

Corporate Income Tax Amount to the State General Fund after Refunds

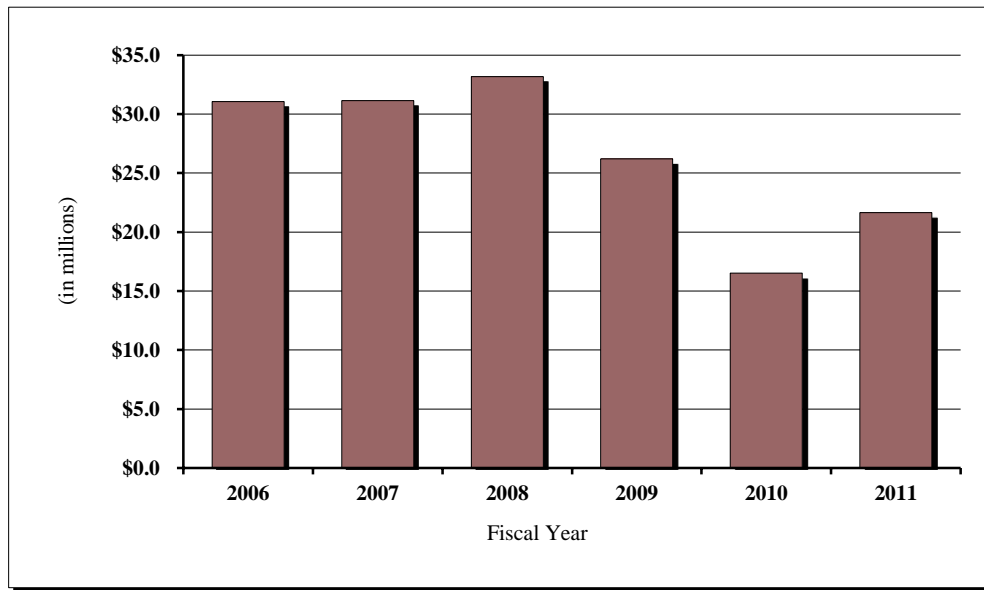
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2006	\$350,200,873	54.9%
2007	\$442,448,739	26.3%
2008	\$432,077,732	-2.3%
2009	\$240,258,082	-44.4%
2010	\$224,940,015	-6.4%
2011	\$224,865,499	0.0%

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 2.25% of net income. The surtax is 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>
2006	\$31,058,062	40.8%
2007	\$31,125,811	0.2%
2008	\$33,160,072	6.5%
2009	\$26,192,327	-21.0%
2010	\$16,514,735	-36.9%
2011	\$21,651,339	31.1%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2009 Returns Filed In Calendar Year 2010

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	16,196	59.3%	(\$9,176,647)	-4.4%
\$0 - \$75,000	8,602	31.5%	\$5,676,973	2.7%
\$75,000.01 - \$100,000	506	1.9%	\$2,055,240	1.0%
\$100,000.01 - \$500,000	1,256	4.6%	\$16,050,420	7.6%
\$500,000.01 - \$1,000,000	262	1.0%	\$11,140,108	5.3%
\$1,000,000.01 - Over	<u>496</u>	<u>1.8%</u>	<u>\$184,401,057</u>	<u>87.7%</u>
		0		
Total	27,318	100.0%	\$210,147,152	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	116	28.9%	\$0	0.0%
\$0 - \$500,000	119	29.6%	\$806,897	3.7%
\$500,000.01 - \$1,000,000	62	15.4%	\$1,758,189	8.2%
\$1,000,000.01 - Over	<u>105</u>	<u>26.1%</u>	<u>\$18,962,438</u>	<u>88.1%</u>
Total	402	100.0%	\$21,527,525	100.0%

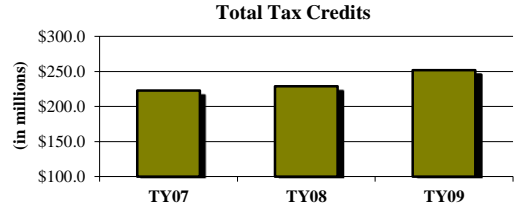
Savings and Loan Tax Liability By Taxable Income Bracket

<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	9	31.0%	(\$5,241)	-0.1%
\$0 - \$500,000	6	20.7%	\$37,706	0.6%
\$500,000.01 - \$1,000,000	2	6.9%	\$64,856	1.1%
\$1,000,000.01 - Over	<u>12</u>	<u>41.4%</u>	<u>\$6,002,402</u>	<u>98.4%</u>
Total	29	100.0%	\$6,099,723	100.0%

Tax Year 2009 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2007	TY 2008	TY 2009
Corporate Income Tax	\$ 75,152,880	\$ 83,735,825	\$ 88,695,982
Individual Income Tax	\$ 143,169,309	\$ 139,679,263	\$ 159,815,490
Privilege Tax	\$ 4,457,902	\$ 5,397,332	\$ 3,581,719
Total Tax Credits	\$ 222,780,091	\$ 228,812,420	\$ 252,093,191



Totals include confidential amounts.

Adoption Credit - \$1,437,192

K.S.A. 79-32,202 - First effective for taxable years commencing after 12/31/95.

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 - \$0

K.S.A. 79-32,181a; 79-1126a - Effective for taxable years commencing after 12/31/99.

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.

Agritourism Liability Insurance Credit - \$4,208

K.S.A. 74-50,173 - Effective for all taxable years commencing after 12/31/03.

An income tax credit shall be allowed in an amount equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity.

Alternative-Fuel Tax Credit - \$166,316

K.S.A. 79-32,201 - Effective for taxable years commencing after 12/31/95.

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.

Angel Investor Credit - \$3,342,910

K.S.A. 74-8133 - Effective for taxable years commencing after 12/31/04.

Any angel investor that makes a cash investment in the qualified securities of a qualified Kansas business shall receive a credit of 50% of the amount invested.

Assistive Technology Contribution Credit - \$0

K.S.A. 65-7108 - Effective for taxable years commencing after 12/31/02.

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 20% of the amount contributed.

Biomass to Energy Credit - \$0

K.S.A. 79-32,233 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a biomass-to-energy plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Business and Job Development Credit (carryover) - \$3,863,187

K.S.A. 79-32,160a - Effective for taxable years commencing after 12/31/95.

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) - \$2,472,030

K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/76.

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 - \$39,902,521

K.S.A. 79-32,206 - Effective for taxable years commencing after 12/31/97.

A taxpayer may be allowed a credit in an amount equal to 20% 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 - \$73,293

K.S.A. 79-32,190 - Effective for taxable years commencing after 12/31/88.

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 - \$9,494,379

K.S.A. 79-32,111a - Effective for taxable years commencing after 12/31/77.

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 Entrepreneurship Investor Credit - \$1,388,864

K.S.A. 74-99c09 - Effective for taxable years commencing after 12/31/04.

An investor making a cash donation of \$250 or more in the Kansas community entrepreneurship fund shall receive a credit of 75% of the total amount of cash donation.

Community Service Credit - \$2,673,101

K.S.A. 79-32,197 - Effective for taxable years commencing after 12/31/93.

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.

Declared Disaster Capital Investment Credit - \$1,580,463

K.S.A. 79-32,262 - Effective for taxable years 2008, 2009, and 2010.

An investment credit shall be available for any business that constructs, equips, reconstructs, maintains, repairs, enlarges, or furnishes a business facility located in the city of Chanute, Coffeyville, Erie, Fredonia, Greensburg, Independence, Iola, Neodesha, or Osawatimie Kansas, or within one mile of the city limits of any such cities as long as the business is located in Kansas. The investment tax credit is up to 10% of the capital investment made in the business facility and is limited to \$100,000 per taxpayer.

Disabled Access Credit - \$66,539

K.S.A. 79-32,176, 177 - Effective for taxable years commencing after 12/31/77.

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 - \$81,429,527

K.S.A. 79-32, 205 - Effective for taxable years commencing after 12/31/97.

The credit is available to resident taxpayers in an amount equal to 17% of the earned income tax credit allowed against the taxpayer's federal income tax liability.

Electric Cogeneration Credit - \$0

K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12

A taxpayer that makes investment in a new renewable electric cogeneration facility shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$50,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$50,000,000.

Environmental Compliance Credit - \$0

K.S.A. 79-32,222 - Effective for taxable years commencing after 12/31/06.

A taxpayer that makes required expenditures in an existing refinery to comply with environmental standards or requirements established pursuant to federal or state statutes or regulations, adopted after December 31, 2006, shall be allowed a credit equal to 100% of the taxpayer's qualified expenditures.

Film Production Credit - \$0

K.S.A. 79-32,258 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/13.

An eligible film production company that makes direct production expenditures in Kansas that are directly attributable to the production of a film in Kansas may receive an income tax credit of 30% of the direct production expenditures.

Food Sales Tax Refund - \$51,752,392

K.S.A. 79-3635 - First effective for calendar year 1978 and forward.

The credit is for sales tax paid on food. There is a \$72 credit per exemption claim for a Kansas Adjusted Gross Income of \$0 to \$13,800; and a \$36 credit per exemption claim for a Kansas Adjusted Gross Income of \$13,801 to \$27,600.

Habitat Management Credit- \$0

K.S.A. 79-32,203 - Effective for taxable years commencing after 12/31/97 and prior to 1/1/03.

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 - \$33,176,972

K.S.A. 74-50,132; K.S.A. 79-32,160a(e) - Effective for taxable years commencing after 12/31/92.

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.

Higher Education Deferred Maintenance Tax Credit - \$799,681

K.S.A. 74-32,261 - Effective for taxable years 2008, 2009, 2010, 2011, and 2012.

A taxpayer that makes a contribution to a designated community college for capital improvement or a designated technical college for deferred maintenance or the purchase of technology or equipment may receive a tax credit in the amount of 60% of the contribution. A taxpayer that makes a contribution to a designated university for deferred maintenance may receive a tax credit in the amount of 50% of the contribution.

Historic Preservation Credit - \$7,173,150

K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/00.

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

Historic Site Contribution Credit - \$140,874

K.S.A. 79-32,211a - Effective for taxable years commencing after 12/31/06 and prior to 7/1/12.

Any taxpayer which contributes, gifts, or donates to a state-owned historic site or an organization which is exempt from federal income taxation pursuant to Section 50(c)(3) of the federal internal revenue code of 1986, which such organization owns and operates an historic site, to be used for the purpose of restoration, preservation or operation of such state-owned historic site or historic site of the establishment or maintenance of an endowment to provide for the future stability of such state-owned historic site or historic site shall be allowed a credit equal to 50% of the contribution, gift, or donation. The amount of the credit shall not exceed \$2500 for any one taxpayer in any taxable year.

Individual Development Account Credit - \$78,197

K.S.A. 74-50,208 - Effective for taxable years commencing after 12/31/04.

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit of 50% of the amount contributed.

Integrated Coal Gasification Power Plant Credit - \$0

K.S.A. 79-32,239 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in an integrated coal gasification power plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Law Enforcement Training Center Credit - \$0

K.S.A. 79-32,242 - Effective for taxable years commencing after 12/31/05.

Any business firm which contributes cash to the Kansas Law Enforcement Training Center to be used by the Center for the purpose of providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of officers shall be allowed a credit that shall not exceed 50% of the total amount contributed.

National Guard and Reserve Employer Credit - \$0

K.S.A. 79-32,244 - Effective for taxable years 2006, 2007, and 2008.

An income tax credit shall be allowed for employing a member of the Kansas Army and Air National Guard or a member of a Kansas unit of the Reserved Forces of the United States who was federally activated and deployed on or after August 7, 1990. The credit is 25% of the amount paid as salary or compensation, not to exceed \$7,000 for each member employed.

Nitrogen Fertilizer Plant Credit - \$0

K.S.A. 79-32,229 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a nitrogen fertilizer plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Petroleum Refinery Credit - \$0

K.S.A. 79-32,218 - - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a refinery shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Plugging of an Abandoned Oil or Gas Well Credit - \$0

K.S.A. 79-32, 207 - Effective for taxable years commencing after 12/31/97.

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.

Qualifying Pipeline Credit - Amount withheld for confidentiality.

K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/05 and prior to 1/1/11.

A taxpayer that makes a qualified investment in a new qualifying pipeline shall be allowed a credit equal to 10% of the taxpayer's qualified investment on the first \$250,000,000 invested and 5% of the taxpayer's qualified investment that exceeds \$250,000,000.

Regional Foundation Credit - \$596,845

K.S.A. 74-50,154 - Effective for taxable years commencing after 12/31/03 and prior to 1/1/13.

Any taxpayer that contributes to an organization designated as a regional foundation may be eligible to receive a credit of 75% of the total amount contributed.

Research & Development Credit - \$2,401,109

K.S.A. 79-32,182; K.S.A. 79-32,182a - Effective for taxable years commencing after 12/31/86.

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 - Amount withheld for confidentiality.

K.S.A. 79-32,212 - Effective for taxable years 2002 - 2021.

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 - \$375,035

K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/91 and prior to 1/1/93; second effective for taxable years commencing after 12/31/99.

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.

Storage and Blending Equipment Credit - \$0

K.S.A. 79-32,252 - Effective for taxable years commencing after 12/31/06 and prior to 1/1/12.

A taxpayer that makes a qualified investment in equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant shall be allowed a credit equal to 10% of the taxpayer's qualified investment for the first \$10,000,000 invested and 5% of the amount of the taxpayer's qualified investment that exceeds \$10,000,000.

Swine Facility Improvement Credit - \$0

K.S.A. 79-32,204 - Effective for taxable years commencing after 12/31/97.

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

TAF Family Contribution Credit - \$0

K.S.A. 79-32,200 - Effective for taxable years commencing after 12/31/93.

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 - \$4,604,389

K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/01.

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.

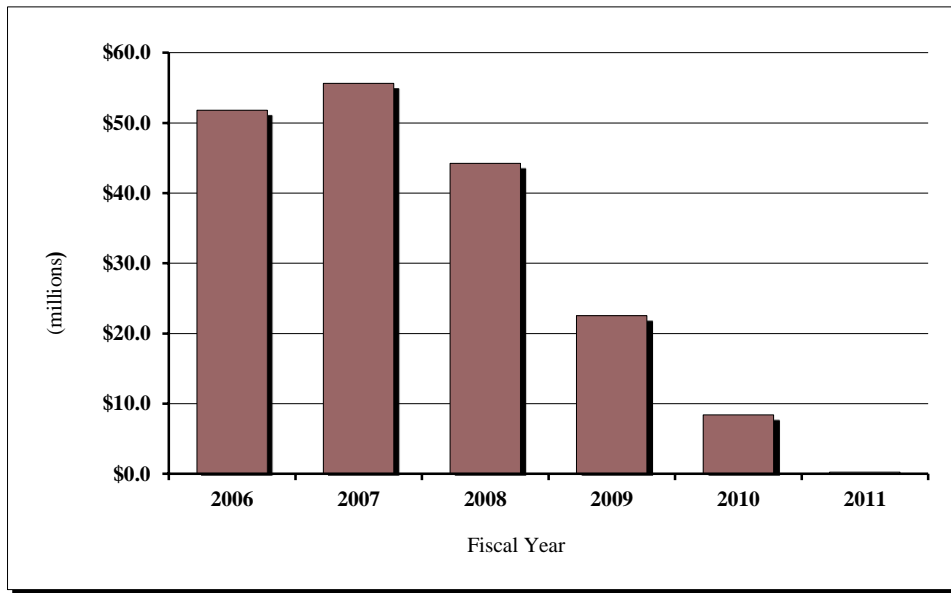
K.S.A. 74-8205, -8206, -8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.

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

The Kansas "pick-up" estate tax and the Kansas "stand alone" estate tax have been repealed; however they continue to apply, based on the decedent's date of death. Both of these acts are now subject to "sunset" provisions which will cause these taxes to end in 2017 and 2020, respectively. Kansas Estate Tax only applies to estates where the decedent passed away before January 1, 2010.

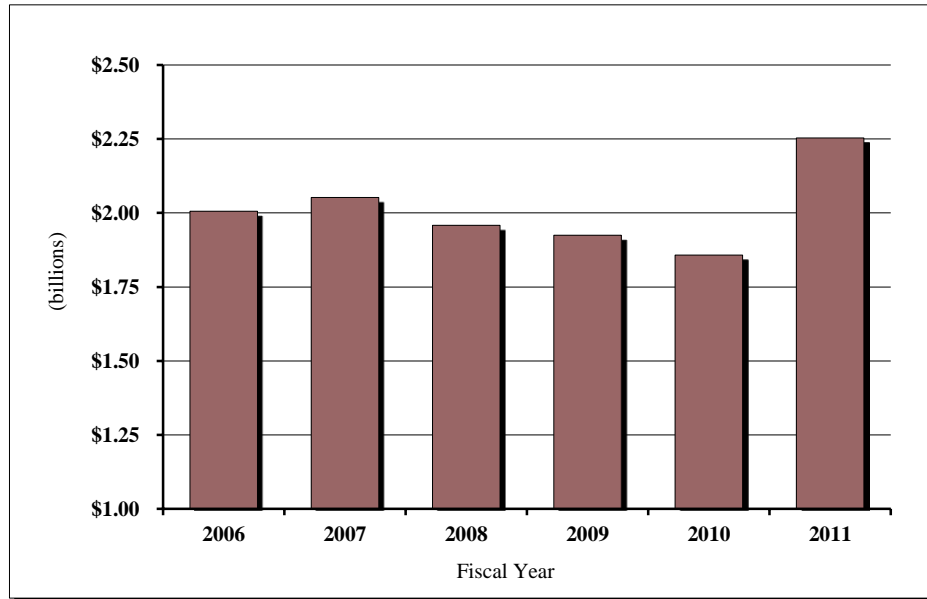


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2006	\$51,805,793	-0.1%
2007	\$55,619,854	7.4%
2008	\$44,246,913	-20.4%
2009	\$22,529,894	-49.1%
2010	\$8,396,051	-62.7%
2011	\$229,122	-97.3%

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 Fiscal Year 2010 state retailers' sales and compensating tax rate is 5.3%, effective July 1, 2002. Beginning July 1, 2010, Fiscal Year 2011, the tax rate increases to 6.3%.

In Fiscal Year 2011, the state gained \$32.2 million from the Streamline Sales Tax Project.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2006	\$1,736,047,957	\$269,250,187	\$2,005,298,144	6.0%
2007	\$1,766,767,978	\$284,981,260	\$2,051,749,238	2.3%
2008	\$1,711,398,084	\$246,276,790	\$1,957,674,874	-4.6%
2009	\$1,689,516,431	\$235,025,665	\$1,924,542,096	-1.7%
2010	\$1,652,037,442	\$205,539,545	\$1,857,576,987	-3.5%
2011	\$1,965,388,089	\$287,730,261	\$2,253,118,350	21.3%

Total Amount State Sales Tax Collections by County

6.3% state sales tax rate effective July 1, 2010

County	FY2010	FY2011	Percent Change	FY2010 Per Capita	FY2010 PC Rank	FY2011 Per Capita*	FY2011 PC Rank*
Allen	\$7,175,432	\$8,936,265	24.5%	\$543	41	\$668	40
Anderson	\$2,999,054	\$3,775,882	25.9%	\$381	80	\$466	82
Atchison	\$7,381,157	\$8,697,999	17.8%	\$450	64	\$514	72
Barber	\$3,619,725	\$5,547,679	53.3%	\$788	11	\$1,141	5
Barton	\$21,885,413	\$28,039,762	28.1%	\$797	9	\$1,013	10
Bourbon	\$6,934,444	\$8,243,163	18.9%	\$466	55	\$543	67
Brown	\$5,539,504	\$6,251,121	12.8%	\$558	37	\$626	45
Butler	\$29,637,194	\$37,054,961	25.0%	\$462	58	\$562	60
Chase	\$819,502	\$1,023,678	24.9%	\$293	95	\$367	94
Chautauqua	\$1,029,005	\$1,255,061	22.0%	\$275	97	\$342	98
Cherokee	\$5,461,694	\$6,510,214	19.2%	\$259	101	\$301	102
Cheyenne	\$1,099,112	\$1,327,364	20.8%	\$407	74	\$487	77
Clark	\$796,241	\$1,013,458	27.3%	\$383	78	\$458	84
Clay	\$3,862,375	\$4,864,013	25.9%	\$444	66	\$570	57
Cloud	\$6,709,826	\$7,703,762	14.8%	\$724	16	\$808	23
Coffey	\$3,788,359	\$5,065,164	33.7%	\$449	65	\$589	53
Comanche	\$1,024,404	\$1,229,927	20.1%	\$547	40	\$650	42
Cowley	\$17,061,798	\$21,217,175	24.4%	\$507	48	\$584	54
Crawford	\$19,955,654	\$24,077,438	20.7%	\$513	46	\$615	48
Decatur	\$1,032,097	\$1,243,673	20.5%	\$362	81	\$420	91
Dickinson	\$9,434,950	\$11,045,879	17.1%	\$496	50	\$559	61
Doniphan	\$2,085,586	\$2,544,104	22.0%	\$274	98	\$320	100
Douglas	\$66,763,589	\$80,459,674	20.5%	\$574	34	\$726	32
Edwards	\$1,046,319	\$1,313,750	25.6%	\$341	88	\$433	87
Elk	\$780,864	\$1,033,424	32.3%	\$260	100	\$359	97
Ellis	\$28,735,877	\$37,294,649	29.8%	\$1,036	2	\$1,311	1
Ellsworth	\$2,484,892	\$3,144,282	26.5%	\$402	75	\$484	78
Finney	\$30,478,469	\$37,542,470	23.2%	\$724	15	\$1,021	9
Ford	\$23,395,102	\$28,806,709	23.1%	\$694	18	\$851	17
Franklin	\$12,213,177	\$14,776,418	21.0%	\$462	59	\$568	58
Geary	\$21,072,285	\$25,697,152	21.9%	\$664	23	\$748	28
Gove	\$1,970,775	\$2,543,518	29.1%	\$795	10	\$944	14
Graham	\$1,838,996	\$2,517,859	36.9%	\$755	13	\$970	12
Grant	\$5,012,643	\$5,801,986	15.7%	\$682	21	\$741	29
Gray	\$2,291,226	\$2,991,284	30.6%	\$382	79	\$498	75
Greeley	\$560,455	\$772,818	37.9%	\$454	63	\$620	47
Greenwood	\$2,200,096	\$2,750,296	25.0%	\$330	91	\$411	93
Hamilton	\$1,102,537	\$1,515,378	37.4%	\$420	71	\$563	59
Harper	\$3,131,772	\$4,096,123	30.8%	\$553	38	\$679	38
Harvey	\$17,486,375	\$20,719,972	18.5%	\$511	47	\$597	50
Haskell	\$2,146,867	\$3,088,069	43.8%	\$536	44	\$726	33
Hodgeman	\$643,025	\$1,039,255	61.6%	\$337	89	\$542	68
Jackson	\$4,708,385	\$5,723,417	21.6%	\$351	84	\$425	90
Jefferson	\$4,244,320	\$5,186,426	22.2%	\$233	103	\$271	103
Jewell	\$828,283	\$1,112,741	34.3%	\$271	99	\$362	95
Johnson	\$462,836,195	\$565,771,358	22.2%	\$853	8	\$1,040	7
Kearny	\$1,297,727	\$1,739,792	34.1%	\$311	92	\$437	85
Kingman	\$3,493,675	\$4,541,275	30.0%	\$461	61	\$578	56
Kiowa	\$1,497,521	\$1,720,565	14.9%	\$645	24	\$674	39
Labette	\$10,050,179	\$11,778,454	17.2%	\$462	60	\$545	66
Lane	\$945,601	\$1,222,022	29.2%	\$543	42	\$698	36
Leavenworth	\$26,195,090	\$31,948,809	22.0%	\$348	85	\$419	92
Lincoln	\$918,607	\$1,167,796	27.1%	\$294	94	\$360	96
Linn	\$2,594,727	\$3,268,866	26.0%	\$278	96	\$339	99
Logan	\$1,610,537	\$2,336,807	45.1%	\$632	26	\$848	18
Lyon	\$19,580,899	\$24,516,573	25.2%	\$583	33	\$728	31
Marion	\$4,097,972	\$5,440,063	32.8%	\$342	87	\$430	88
Marshall	\$6,313,024	\$7,599,792	20.4%	\$624	28	\$751	27

Total Amount State Sales Tax Collections by County

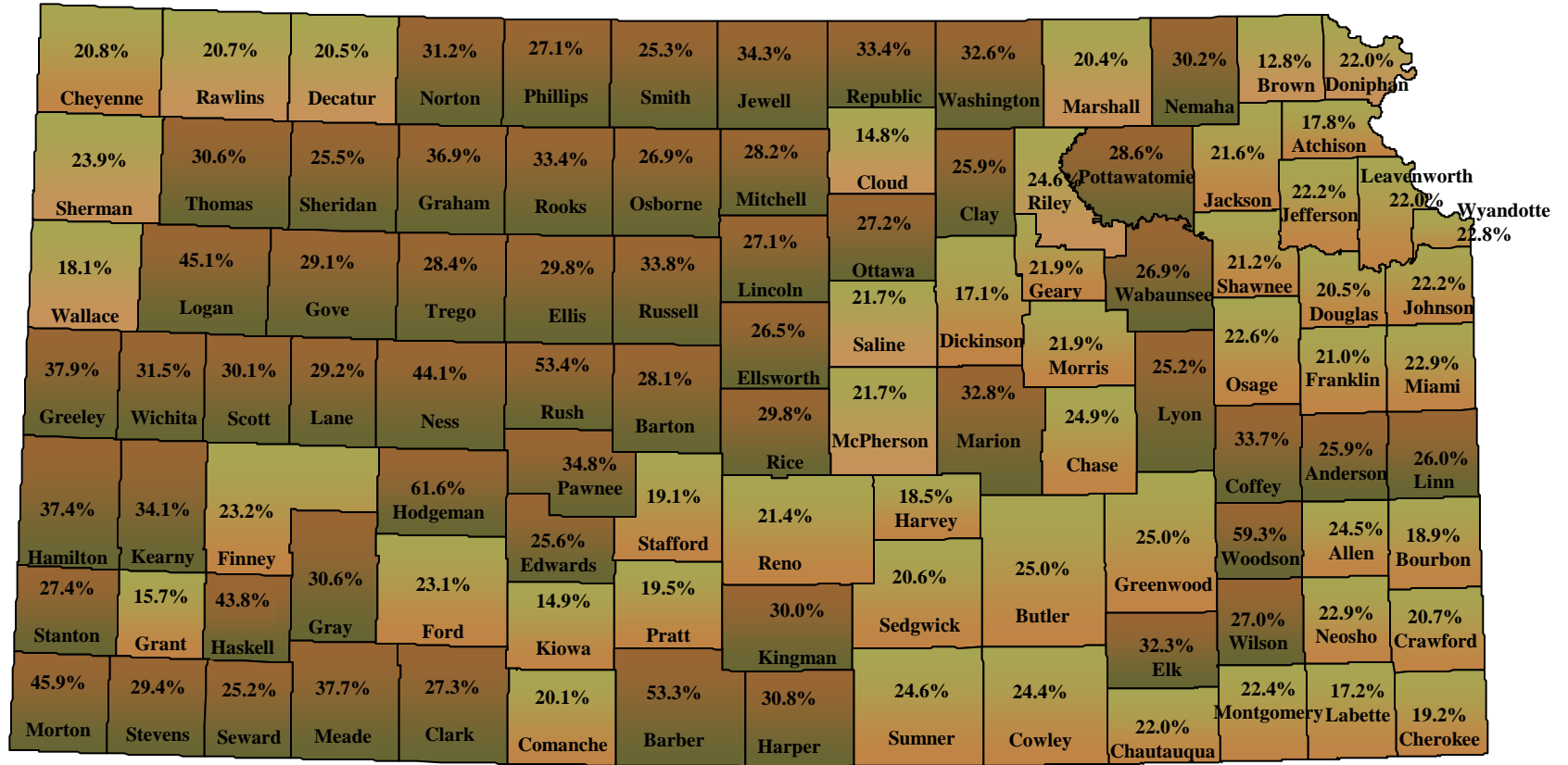
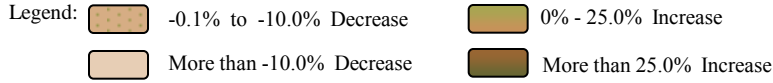
6.3% state sales tax rate effective July 1, 2010

County	FY2010	FY2011	Percent Change	FY2010 Per Capita	FY2010 PC Rank	FY2011 Per Capita*	FY2011 PC Rank*
McPherson	\$19,789,590	\$24,079,072	21.7%	\$686	19	\$825	19
Meade	\$1,760,372	\$2,424,123	37.7%	\$399	76	\$530	70
Miami	\$13,334,389	\$16,389,657	22.9%	\$431	69	\$500	74
Mitchell	\$4,052,164	\$5,196,743	28.2%	\$639	25	\$815	21
Montgomery	\$19,226,819	\$23,528,721	22.4%	\$561	35	\$663	41
Morris	\$2,337,679	\$2,850,761	21.9%	\$390	77	\$481	79
Morton	\$1,626,316	\$2,372,436	45.9%	\$537	43	\$734	30
Nemaha	\$4,879,042	\$6,350,481	30.2%	\$489	51	\$624	46
Neosho	\$9,554,688	\$11,738,732	22.9%	\$595	32	\$711	35
Ness	\$2,674,493	\$3,853,001	44.1%	\$943	4	\$1,240	3
Norton	\$2,549,330	\$3,343,490	31.2%	\$478	53	\$590	52
Osage	\$4,135,742	\$5,070,890	22.6%	\$257	102	\$311	101
Osborne	\$1,861,189	\$2,361,608	26.9%	\$484	52	\$612	49
Ottawa	\$1,277,490	\$1,624,492	27.2%	\$214	104	\$267	104
Pawnee	\$2,888,708	\$3,894,142	34.8%	\$465	56	\$558	62
Phillips	\$2,642,243	\$3,358,250	27.1%	\$501	49	\$595	51
Pottawatomie	\$19,754,410	\$25,394,883	28.6%	\$988	3	\$1,175	4
Pratt	\$8,032,041	\$9,601,430	19.5%	\$863	6	\$994	11
Rawlins	\$994,599	\$1,200,528	20.7%	\$410	73	\$477	80
Reno	\$43,199,224	\$52,462,584	21.4%	\$682	20	\$813	22
Republic	\$2,076,208	\$2,769,630	33.4%	\$432	68	\$556	63
Rice	\$4,284,865	\$5,563,254	29.8%	\$425	70	\$552	65
Riley	\$39,345,055	\$49,013,004	24.6%	\$552	39	\$689	37
Rooks	\$3,032,064	\$4,044,410	33.4%	\$608	30	\$781	25
Rush	\$1,081,409	\$1,658,579	53.4%	\$344	86	\$502	73
Russell	\$4,135,822	\$5,533,113	33.8%	\$627	27	\$794	24
Saline	\$48,335,263	\$58,808,922	21.7%	\$889	5	\$1,058	6
Scott	\$3,103,336	\$4,036,801	30.1%	\$681	22	\$818	20
Sedgwick	\$371,510,043	\$448,082,397	20.6%	\$757	12	\$899	15
Seward	\$17,354,392	\$21,727,766	25.2%	\$754	14	\$947	13
Shawnee	\$127,338,562	\$154,379,341	21.2%	\$722	17	\$868	16
Sheridan	\$1,283,430	\$1,610,077	25.5%	\$527	45	\$630	44
Sherman	\$5,024,420	\$6,223,224	23.9%	\$857	7	\$1,035	8
Smith	\$1,706,289	\$2,138,753	25.3%	\$455	62	\$555	64
Stafford	\$1,820,398	\$2,167,637	19.1%	\$419	72	\$489	76
Stanton	\$934,015	\$1,189,868	27.4%	\$443	67	\$532	69
Stevens	\$2,872,051	\$3,715,920	29.4%	\$560	36	\$649	43
Sumner	\$8,290,818	\$10,328,586	24.6%	\$353	83	\$428	89
Thomas	\$7,671,771	\$10,015,521	30.6%	\$1,045	1	\$1,268	2
Trego	\$1,792,924	\$2,302,181	28.4%	\$614	29	\$767	26
Wabaunsee	\$1,329,283	\$1,686,230	26.9%	\$194	105	\$239	105
Wallace	\$651,185	\$768,758	18.1%	\$462	57	\$518	71
Washington	\$1,904,838	\$2,525,594	32.6%	\$335	90	\$436	86
Wichita	\$990,949	\$1,302,609	31.5%	\$470	54	\$583	55
Wilson	\$3,404,381	\$4,322,430	27.0%	\$359	82	\$459	83
Woodson	\$972,397	\$1,548,646	59.3%	\$300	93	\$468	81
Wyandotte	\$92,664,969	\$113,760,169	22.8%	\$598	31	\$722	34
Total Counties	\$1,857,382,279	\$2,277,967,023		\$659		\$798	
Miscellaneous	\$6,093,438	\$7,715,486					
Grand Total	\$1,863,475,717	\$2,285,682,509	22.7%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2011. Figures might not add from rounding.

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2011 state sales tax collection percentage change over Fiscal Year 2010, by county. Total statewide percent change was a 22.7% increase. The state sales tax rate increased from 5.3% to 6.3% effective July 1, 2010.

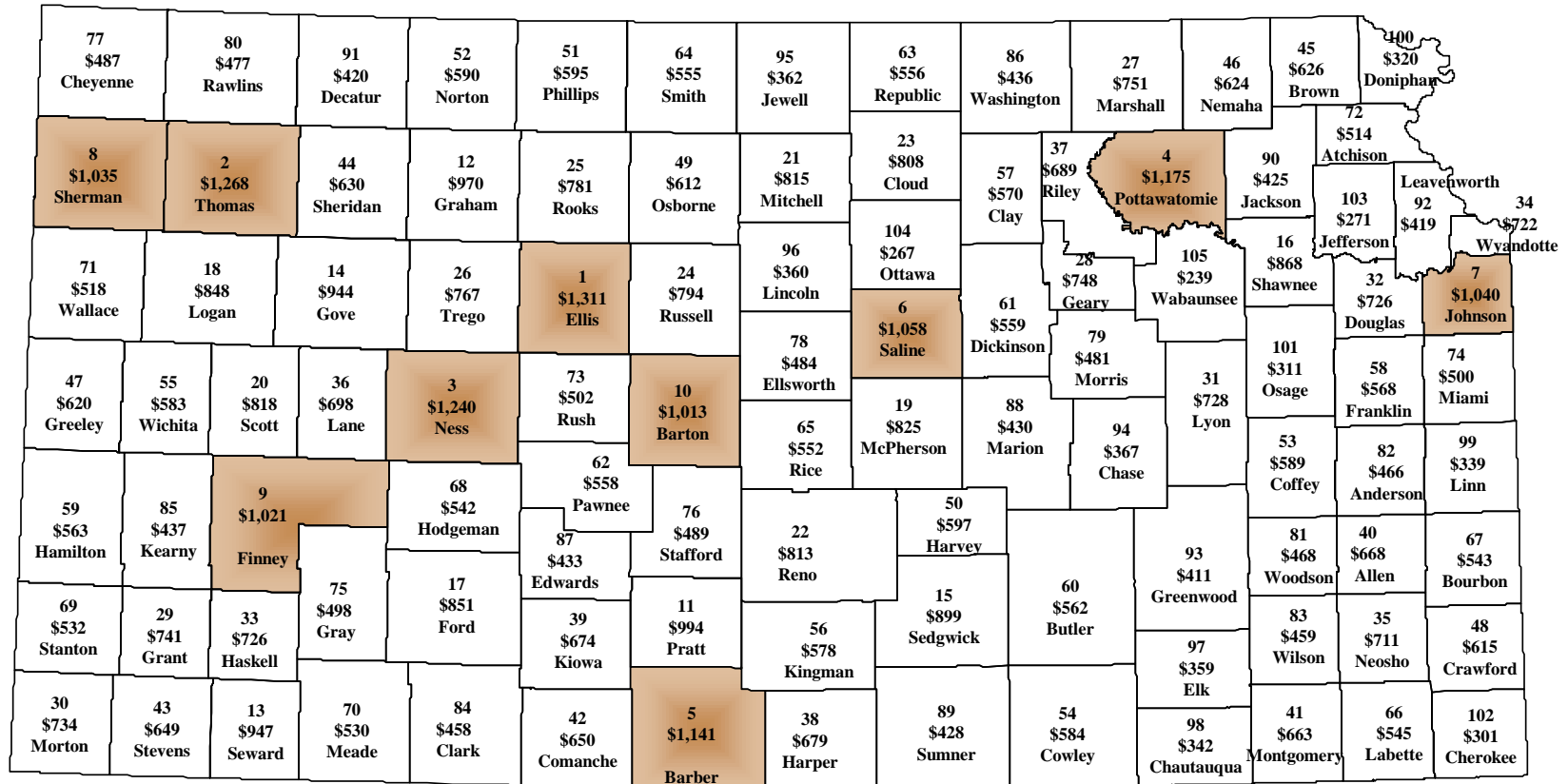


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2011 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.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

Effective July 1, 2010 the state tax rate increased 1% from 5.3% to 6.3%.

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

<u>North American Industry Classification</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$ 1,590,198	\$ 1,922,544	20.9%
112 Animal Production	\$ 143,437	\$ 204,698	42.7%
113 Forestry and Logging	\$ 30,341	\$ 30,591	0.8%
114 Fishing, Hunting and Trapping	\$ 359,115	\$ 446,177	24.2%
115 Agriculture and Forestry Support Activities	\$ 1,287,490	\$ 1,830,433	42.2%
2-digit Total	\$ 3,410,580	\$ 4,434,442	30.0%
21 Mining			
211 Oil and Gas Extraction	\$ 847,252	\$ 1,430,063	68.8%
212 Mining (except Oil and Gas)	\$ 1,883,214	\$ 2,053,356	9.0%
213 Support Activities for Mining	\$ 12,032,920	\$ 17,853,396	48.4%
2-digit Total	\$ 14,763,386	\$ 21,336,814	44.5%
22 Utilities			
221 Utilities	\$ 54,280,209	\$ 68,275,369	25.8%
2-digit Total	\$ 54,280,209	\$ 68,275,369	25.8%
23 Construction			
236 Construction of Buildings	\$ 6,873,487	\$ 8,458,449	23.1%
237 Heavy and Civil Engineering Construction	\$ 8,252,497	\$ 13,508,635	63.7%
238 Specialty Trade Contractors	\$ 35,620,397	\$ 47,328,839	32.9%
2-digit Total	\$ 50,746,381	\$ 69,295,923	36.6%
31-33 Manufacturing			
311 Food Mfg	\$ 2,216,285	\$ 2,710,403	22.3%
312 Beverage and Tobacco Product Mfg	\$ 1,368,884	\$ 1,509,373	10.3%
313 Textile Mills	\$ 68,986	\$ 196,753	185.2%
314 Textile Product Mills	\$ 462,226	\$ 590,856	27.8%
315 Apparel Mfg	\$ 287,437	\$ 310,859	8.1%
316 Leather and Allied Product Mfg	\$ 33,615	\$ 41,047	22.1%
321 Wood Product Mfg	\$ 1,911,413	\$ 2,211,607	15.7%
322 Paper Mfg	\$ 430,939	\$ 477,985	10.9%
323 Printing and Related Support Activities	\$ 4,791,309	\$ 5,643,707	17.8%
324 Petroleum and Coal Products Mfg	\$ 1,119,599	\$ 1,606,360	43.5%
325 Chemical Mfg	\$ 1,004,319	\$ 1,350,134	34.4%
326 Plastics and Rubber Products Mfg	\$ 1,082,608	\$ 1,364,977	26.1%
327 Nonmetallic Mineral Product Mfg	\$ 10,174,727	\$ 13,169,331	29.4%
331 Primary Metal Mfg	\$ 127,297	\$ 215,730	69.5%
332 Fabricated Metal Product Mfg	\$ 3,426,584	\$ 5,103,031	48.9%
333 Machinery Mfg	\$ 2,904,589	\$ 3,716,603	28.0%
334 Computer and Electronic Product Mfg	\$ 1,569,266	\$ 3,206,044	104.3%
335 Electrical Equipment & Appliance Mfg	\$ 389,109	\$ 650,794	67.3%
336 Transportation Equipment Mfg	\$ 2,875,802	\$ 2,690,407	-6.4%
337 Furniture and Related Product Mfg	\$ 1,686,665	\$ 2,142,416	27.0%
339 Miscellaneous Mfg	\$ 2,516,718	\$ 2,855,841	13.5%
2-digit Total	\$ 40,448,376	\$ 51,764,258	28.0%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$ 62,269,354	\$ 82,105,428	31.9%
424 Merchant Wholesalers, Nondurable Goods	\$ 15,766,245	\$ 21,052,592	33.5%
425 Electronic Markets and Agents and Brokers	\$ 6,561,056	\$ 8,848,951	34.9%
2-digit Total	\$ 84,596,655	\$ 112,006,970	32.4%
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$ 218,386,657	\$ 275,227,192	26.0%
442 Furniture and Home Furnishings Stores	\$ 42,289,991	\$ 49,781,834	17.7%

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

Effective July 1, 2010 the state tax rate increased 1% from 5.3% to 6.3%.

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

<u>North American Industry Classification</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>Percent Change</u>
443 Electronics and Appliance Stores	\$ 32,788,772	\$ 40,083,429	22.2%
444 Building Material and Garden Supply Stores	\$ 105,656,150	\$ 128,978,274	22.1%
445 Food and Beverage Stores	\$ 146,001,437	\$ 222,185,702	52.2%
446 Health and Personal Care Stores	\$ 23,708,676	\$ 28,854,553	21.7%
447 Gasoline Stations	\$ 66,033,400	\$ 69,730,404	5.6%
448 Clothing and Clothing Accessories Stores	\$ 54,176,963	\$ 69,522,068	28.3%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 36,448,157	\$ 43,873,136	20.4%
452 General Merchandise Stores	\$ 310,789,155	\$ 331,018,397	6.5%
453 Miscellaneous Store Retailers	\$ 44,437,795	\$ 54,826,192	23.4%
454 Nonstore Retailers	\$ 17,732,635	\$ 17,340,316	-2.2%
2-digit Total	\$ 1,098,449,788	\$ 1,331,421,497	21.2%
48-49 Transportation and Warehousing			
481 Air Transportation	\$ 191,504	\$ 302,963	58.2%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,249,839	\$ 1,648,417	31.9%
485 Transit and Ground Passenger Transportation	Confidential	Confidential	n/a
486 Pipeline Transportation	Confidential	Confidential	n/a
487 Scenic and Sightseeing Transportation	Confidential	Confidential	n/a
488 Support Activities for Transportation	\$ 1,499,069	\$ 2,241,271	49.5%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 8,111	\$ 16,093	98.4%
493 Warehousing and Storage	\$ 970,443	\$ 2,051,031	111.3%
2-digit Total	\$ 4,252,581	\$ 7,251,395	70.5%
51 Information			
511 Publishing Industries (except Internet)	\$ 6,616,659	\$ 6,563,032	-0.8%
512 Motion Picture & Sound Recording Industries	\$ 6,090,827	\$ 6,634,685	8.9%
515 Broadcasting (except Internet)	\$ 21,290,496	\$ 27,610,238	29.7%
517 Telecommunications	\$ 134,225,670	\$ 153,698,011	14.5%
518 ISPs, Search Portals, and Data Processing	\$ 717,392	\$ 714,479	-0.4%
519 Other Information Services	\$ 141,432	\$ 477,409	237.6%
2-digit Total	\$ 169,082,476	\$ 195,697,853	15.7%
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,404,828	\$ 2,871,056	19.4%
523 Securities and Commodity Contract Brokerage	\$ 169,873	\$ 217,972	28.3%
524 Insurance Carriers and Related Activities	\$ 457,054	\$ 552,546	20.9%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
2-digit Total	\$ 3,033,480	\$ 3,642,811	20.1%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$ 1,259,930	\$ 1,556,701	23.6%
532 Rental and Leasing Services	\$ 27,200,523	\$ 33,282,428	22.4%
2-digit Total	\$ 28,460,453	\$ 34,839,128	22.4%
54 Professional and Technical Services			
541 Professional and Technical Services	\$ 17,529,654	\$ 19,618,238	11.9%
2-digit Total	\$ 17,529,654	\$ 19,618,238	11.9%
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$ 430,766	\$ 747,063	73.4%
2-digit Total	\$ 430,766	\$ 747,063	73.4%
56 Administrative and Waste Services			

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

Effective July 1, 2010 the state tax rate increased 1% from 5.3% to 6.3%.

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<u>North American Industry Classification</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>Percent Change</u>
561 Administrative and Support Services	\$ 15,984,776	\$ 19,888,560	24.4%
562 Waste Management and Remediation Services	\$ 597,334	\$ 715,551	19.8%
2-digit Total	\$ 16,582,110	\$ 20,604,111	24.3%
61 Educational Services			
611 Educational Services	\$ 5,388,203	\$ 6,437,788	19.5%
2-digit Total	\$ 5,388,203	\$ 6,437,788	19.5%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$ 1,528,339	\$ 1,835,875	20.1%
622 Hospitals	\$ 1,462,108	\$ 1,811,543	23.9%
623 Nursing and Residential Care Facilities	\$ 153,905	\$ 199,632	29.7%
624 Social Assistance	\$ 707,749	\$ 258,824	-63.4%
2-digit Total	\$ 3,852,101	\$ 4,105,875	6.6%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$ 3,185,151	\$ 4,633,083	45.5%
712 Museums, Historical Sites, Zoos, and Parks	\$ 553,604	\$ 683,502	23.5%
713 Amusement, Gambling, and Recreation	\$ 15,038,071	\$ 18,328,523	21.9%
2-digit Total	\$ 18,776,825	\$ 23,645,108	25.9%
72 Accommodation and Food Services			
721 Accommodation	\$ 24,876,582	\$ 32,825,094	32.0%
722 Food Services and Drinking Places	\$ 162,392,078	\$ 199,119,675	22.6%
2-digit Total	\$ 187,268,661	\$ 231,944,769	23.9%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$ 41,124,808	\$ 52,714,016	28.2%
812 Personal and Laundry Services	\$ 12,716,998	\$ 15,578,269	22.5%
813 Membership Associations and Organizations	\$ 3,938,600	\$ 4,486,389	13.9%
814 Private Households	\$ 60,842	\$ 97,534	60.3%
2-digit Total	\$ 57,841,249	\$ 72,876,207	26.0%
92 Public Administration			
921 Executive, Legislative, & General Government	\$ 2,271,822	\$ 2,913,833	28.3%
922 Justice, Public Order, and Safety Activities	Confidential	Confidential	n/a
923 Administration of Human Resource Programs	Confidential	Confidential	n/a
924 Administration of Environmental Programs	\$ 56,089	\$ 68,814	22.7%
926 Administration of Economic Programs	\$ 21,466	\$ 26,622	24.0%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$ 2,571,536	\$ 3,232,239	25.7%
99 Unclassified Establishments			
999 Unclassified Establishments	\$ 1,710,250	\$ 2,504,651	46.4%
2-digit Total	\$ 1,710,250	\$ 2,504,651	46.4%
Total	\$ 1,863,475,717	\$ 2,285,682,509	22.7%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2010 and FY 2011

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)	Percent Change	Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)	Percent Change
Allen County	1.250%	Apr-11	\$1,488,872.61	\$1,646,208.29	n/a	\$152,419.49	\$150,784.31	n/a
Anderson County	1.500%	Apr-07	\$990,023.19	\$1,002,452.46	1%	\$118,397.62	\$126,372.08	7%
Atchison County	1.250%	Jan-07	\$1,996,310.53	\$1,939,049.35	-3%	\$302,964.67	\$343,445.52	13%
Barber County	1.000%	Feb-83	\$738,450.94	\$893,485.88	21%	\$121,250.18	\$183,080.16	51%
Barton County	1.000%	Jan-08	\$4,347,495.07	\$4,594,174.13	6%	\$403,136.34	\$430,466.26	7%
Bourbon County	1.000%	Jul-01	\$1,470,594.48	\$1,477,681.46	0%	\$173,323.93	\$212,163.35	22%
Brown County	1.500%	Apr-09	\$1,808,968.84	\$1,680,620.29	-7%	\$663,414.84	\$294,316.97	-56%
Butler County	0.250%	Apr-10	\$131,409.78	\$1,588,219.01	n/a	\$16,046.17	\$226,486.25	n/a
Chase County	1.000%	Apr-05	\$191,061.20	\$197,376.91	3%	\$40,799.36	\$52,281.47	28%
Chautauqua County	2.000%	Jul-10	\$237,711.07	\$470,600.62	n/a	\$47,158.42	\$106,447.44	n/a
Cherokee County	1.500%	Jan-03	\$1,877,666.72	\$1,845,472.70	-2%	\$550,447.12	\$540,006.60	-2%
Cheyenne County	2.000%	Jul-96	\$492,068.64	\$525,394.54	7%	\$172,617.83	\$129,866.26	-25%
Clay County	1.000%	Jan-01	\$832,609.22	\$860,681.34	3%	\$154,010.00	\$127,647.84	-17%
Cloud County	1.000%	Jan-01	\$1,336,331.11	\$1,352,717.87	1%	\$102,106.41	\$117,182.80	15%
Cowley County	0.500%	Oct-05	\$1,768,401.13	\$1,841,811.74	4%	\$258,983.53	\$268,350.65	4%
Crawford County	1.000%	Jul-01	\$4,224,883.72	\$4,183,571.99	-1%	\$581,426.11	\$592,713.68	2%
Decatur County	1.000%	Nov-84	\$240,638.95	\$239,279.52	-1%	\$56,699.98	\$61,203.71	8%
Dickinson County	1.000%	Jul-97	\$1,998,215.53	\$1,955,402.25	-2%	\$347,515.80	\$265,294.72	-24%
Doniphan County	1.000%	Oct-94	\$477,832.90	\$487,811.80	2%	\$374,706.21	\$175,182.73	-53%
Douglas County	1.000%	Jan-95	\$13,718,135.65	\$13,761,957.09	0%	\$1,306,337.88	\$1,296,993.48	-1%
Edwards County	1.000%	Nov-83	\$232,427.57	\$240,126.20	3%	\$33,618.36	\$33,645.89	0%
Elk County	1.000%	Nov-82	\$182,790.40	\$190,808.07	4%	\$22,677.70	\$28,412.76	25%
Ellsworth County	1.000%	Apr-05	\$531,381.99	\$558,945.70	5%	\$73,043.32	\$85,979.35	18%
Finney County	1.150%	Oct-09	\$5,467,443.08	\$6,228,536.67	n/a	\$576,602.77	\$701,557.52	n/a
Ford County	1.500%	Oct-07	\$7,345,333.09	\$7,714,970.17	5%	\$869,317.15	\$893,787.08	3%
Franklin County	1.500%	Jan-93	\$3,875,663.66	\$3,878,354.92	0%	\$592,116.42	\$594,927.96	0%
Geary County	1.250%	Oct-06	\$5,290,162.55	\$5,481,161.64	4%	\$531,978.18	\$684,615.13	29%
Gove County	1.750%	Apr-11	\$702,081.25	\$707,527.44	n/a	\$132,791.37	\$123,418.82	n/a
Graham County	1.250%	Oct-09	\$322,200.80	\$545,630.91	n/a	\$32,502.81	\$219,845.79	n/a
Gray County	1.000%	Oct-05	\$557,528.17	\$602,959.99	8%	\$94,799.37	\$86,109.11	-9%
Greeley County	1.000%	Nov-82	\$126,325.21	\$139,434.98	10%	\$32,445.18	\$34,427.06	6%
Greenwood County	1.000%	Jul-95	\$497,797.11	\$512,062.86	3%	\$63,410.84	\$60,214.49	-5%
Hamilton County	1.000%	Apr-11	\$126,863.20	\$149,565.61	n/a	\$18,863.22	\$24,256.40	n/a
Harvey County	2.000%	Oct-06	\$7,283,466.96	\$7,285,801.22	0%	\$912,334.75	\$1,001,533.75	10%
Haskell County	0.500%	Jan-83	\$233,508.01	\$273,205.98	17%	\$46,369.89	\$69,618.28	50%
Hodgeman County	1.000%	Apr-07	\$151,610.95	\$180,335.60	19%	\$26,914.82	\$19,734.85	-27%
Jackson County	1.400%	Apr-05	\$1,448,923.53	\$1,493,184.72	3%	\$135,578.91	\$130,905.63	-3%
Jefferson County	1.000%	Oct-98	\$994,727.76	\$1,008,171.84	1%	\$149,755.58	\$158,395.21	6%
Jewell County	1.000%	Feb-83	\$200,749.66	\$214,201.95	7%	\$38,906.76	\$42,824.14	10%
Johnson County	1.225%	Apr-09	\$108,575,849.04	\$110,693,862.15	2%	\$12,372,707.81	\$19,325,301.66	56%
Kingman County	0.750%	Jan-11	\$0.00	\$186,692.18	n/a	\$0.00	\$24,498.53	n/a
Kiowa County	1.000%	Nov-82	\$325,680.78	\$318,363.71	-2%	\$123,387.16	\$64,673.31	-48%
Labette County	1.250%	Oct-01	\$2,695,196.05	\$2,599,233.40	-4%	\$376,331.08	\$381,431.01	1%
Leavenworth County	1.000%	Jan-97	\$5,480,591.22	\$5,677,683.19	4%	\$943,304.73	\$858,498.76	-9%
Lincoln County	1.000%	Feb-83	\$213,212.79	\$222,634.47	4%	\$10,425.84	\$26,235.72	152%
Logan County	1.500%	Jul-10	\$330,695.96	\$557,176.23	n/a	\$40,992.98	\$75,797.08	n/a
Lyon County	0.500%	Jul-99	\$5,345,812.58	\$6,126,252.34	15%	\$488,450.23	\$650,757.25	33%
Marion County	1.000%	Jul-87	\$923,991.34	\$1,002,275.88	8%	\$174,794.91	\$134,573.25	-23%
Mcperson County	1.000%	Jul-82	\$3,950,266.87	\$4,105,115.40	4%	\$629,732.87	\$698,781.24	11%
Meade County	1.000%	Nov-84	\$414,855.43	\$478,675.62	15%	\$89,314.88	\$123,668.21	38%
Miami County	1.250%	Jan-01	\$3,530,985.53	\$3,637,813.44	3%	\$419,702.64	\$521,835.94	24%
Mitchell County	1.000%	Nov-82	\$895,418.99	\$935,447.04	4%	\$88,434.58	\$103,825.17	17%
Montgomery County	0.000%	Oct-02	\$400.64	\$916.01	129%	\$0.00	\$0.00	n/a
Morris County	1.000%	Nov-82	\$518,878.75	\$511,007.83	-2%	\$78,259.99	\$95,137.00	22%
Nemaha County	1.000%	Nov-82	\$1,080,454.94	\$1,148,198.55	6%	\$326,958.40	\$182,870.42	-44%
Neosho County	1.000%	Oct-00	\$1,971,934.16	\$2,044,109.88	4%	\$204,295.74	\$265,657.45	30%
Norton County	0.750%	Sep-03	\$409,085.92	\$448,501.79	10%	\$127,217.61	\$134,826.71	6%
Osage County	1.000%	Nov-82	\$943,799.71	\$977,780.11	4%	\$100,923.59	\$133,276.07	32%
Osborne County	1.500%	Jan-09	\$603,917.56	\$632,626.86	5%	\$56,712.66	\$80,387.54	42%
Ottawa County	1.000%	Jun-01	\$314,248.88	\$331,770.52	6%	\$46,708.29	\$42,622.44	-9%
Pawnee County	2.000%	Jan-10	\$786,971.06	\$1,315,291.83	n/a	\$88,930.86	\$151,782.76	n/a
Phillips County	0.500%	Jan-06	\$280,252.75	\$292,060.78	4%	\$57,649.76	\$61,899.50	7%
Pottawatomie County	1.000%	Apr-05	\$3,994,118.39	\$4,174,381.27	5%	\$333,308.75	\$412,574.14	24%
Pratt County	1.000%	Jul-82	\$1,640,635.23	\$1,657,853.16	1%	\$218,186.70	\$174,025.88	-20%
Rawlins County	1.000%	Feb-83	\$367,088.85	\$393,321.91	7%	\$120,172.18	\$92,202.12	-23%
Reno County	1.000%	Jul-86	\$8,781,279.02	\$9,023,544.64	3%	\$890,871.86	\$868,365.54	-3%
Republic County	2.000%	Jul-03	\$934,330.75	\$977,120.14	5%	\$135,009.40	\$125,023.10	-7%
Rice County	1.000%	Nov-82	\$904,903.25	\$998,656.98	10%	\$155,187.19	\$224,621.64	45%
Riley County	1.000%	Jan-99	\$8,016,448.39	\$8,278,851.93	3%	\$628,533.51	\$739,388.17	18%
Rooks County	0.000%	Oct-00	\$79.94	\$1.55	-98%	\$0.00	\$0.00	n/a
Russell County	2.000%	Oct-05	\$1,700,044.94	\$1,891,044.42	11%	\$195,166.59	\$217,420.14	11%
Saline County	1.000%	Jun-95	\$9,723,070.02	\$9,891,116.29	2%	\$811,460.30	\$765,165.23	-6%
Scott County	2.000%	Jan-10	\$897,437.14	\$1,440,679.25	n/a	\$116,007.28	\$223,808.97	n/a
Sedgwick County	1.000%	Jan-08	\$76,037,142.09	\$76,190,564.44	0%	\$8,423,435.15	\$7,885,379.10	-6%
Seward County	1.250%	Jan-04	\$4,364,565.31	\$4,596,587.69	5%	\$546,474.34	\$671,381.48	23%
Shawnee County	1.150%	Jan-05	\$30,176,008.81	\$30,457,576.00	1%	\$3,727,061.08	\$3,954,199.73	6%
Sheridan County	2.000%	Oct-09	\$439,510.66	\$585,223.29	n/a	\$86,926.68	\$87,680.28	n/a

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2010 and FY 2011

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)		Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)	
Sherman County	2.250%	Jul-06	\$2,304,134.17	\$2,440,632.97	6%	\$199,409.98	\$203,103.82	2%
Smith County	1.000%	Apr-09	\$365,015.86	\$381,691.01	5%	\$63,478.96	\$63,359.62	0%
Stafford County	1.000%	Nov-84	\$378,567.76	\$408,845.30	8%	\$48,631.42	\$50,684.41	4%
Stanton County	1.000%	Nov-84	\$209,189.98	\$217,212.44	4%	\$45,926.36	\$46,538.74	1%
Sumner County	0.500%	Apr-11	\$1,766,024.76	\$1,760,166.73	n/a	\$252,403.11	\$342,870.15	n/a
Thomas County	1.000%	Nov-82	\$1,545,039.30	\$1,678,538.26	9%	\$153,605.49	\$151,160.21	-2%
Trego County	0.500%	Apr-05	\$198,677.88	\$220,494.83	11%	\$38,435.69	\$34,073.30	-11%
Wabaussee County	1.500%	Jan-08	\$481,806.93	\$535,428.26	11%	\$56,297.51	\$99,733.91	77%
Washington County	1.000%	Feb-83	\$435,450.58	\$488,070.13	12%	\$142,729.51	\$121,789.88	-15%
Wichita County	2.000%	Jan-96	\$474,348.15	\$515,648.11	9%	\$114,382.67	\$125,840.62	10%
Wilson County	0.000%	Jul-09	\$129,416.27	\$13,328.57	n/a	\$23,499.67	\$12,836.78	n/a
Woodson County	1.000%	Oct-05	\$227,385.85	\$268,985.03	18%	\$33,445.60	\$46,212.99	38%
Wyandotte County	1.000%	Jan-84	\$20,114,854.28	\$20,417,781.44	2%	\$2,934,680.23	\$3,179,359.17	8%
Abilene	0.500%	Jan-06	\$1,010,719.85	\$979,082.90	-3%	\$99,238.08	\$72,569.42	-27%
Alma	1.000%	Jan-09	\$71,309.03	\$78,960.39	11%	\$9,164.05	\$9,758.76	6%
Almena	0.500%	Apr-03	\$10,004.07	\$15,135.83	51%	\$2,866.83	\$3,054.36	7%
Altamont	1.000%	Jul-99	\$63,132.89	\$67,800.10	7%	\$23,081.13	\$17,271.60	-25%
Americus	0.500%	Apr-87	\$14,371.04	\$13,302.77	-7%	\$1,242.17	\$2,186.93	76%
Andover	2.000%	Jan-11	\$1,414,824.97	\$1,897,265.63	n/a	\$157,631.43	\$264,184.26	n/a
Anthony	0.500%	Jan-11	\$433,247.97	\$334,239.60	n/a	\$34,885.92	\$42,907.84	n/a
Argonia	1.000%	Jan-91	\$21,846.63	\$20,901.02	-4%	\$5,009.78	\$6,285.51	25%
Arkansas City	2.000%	Apr-09	\$2,980,685.80	\$3,085,549.78	4%	\$289,019.67	\$353,076.64	22%
Arma	0.500%	Nov-82	\$66,164.00	\$79,374.99	20%	\$12,676.30	\$12,741.05	1%
Ashland	1.000%	Oct-10	\$0.00	\$50,055.43	n/a	\$0.00	\$5,619.16	n/a
Atchison	1.000%	Aug-83	\$1,348,793.15	\$1,317,810.17	-2%	\$173,639.68	\$207,979.02	20%
Attica	1.000%	Apr-07	\$70,856.91	\$69,165.96	-2%	\$4,688.08	\$4,380.91	-7%
Auburn	1.500%	Apr-11	\$94,357.53	\$103,464.74	n/a	\$8,521.58	\$10,957.18	n/a
Augusta	1.000%	Oct-06	\$932,870.25	\$937,689.84	1%	\$106,294.24	\$205,285.23	93%
Axtell	1.000%	Apr-07	\$48,405.59	\$47,954.74	-1%	\$8,895.57	\$11,091.52	25%
Baldwin City	1.250%	Apr-10	\$330,229.96	\$380,635.00	n/a	\$35,920.48	\$59,351.89	n/a
Basehor	1.000%	Oct-95	\$228,579.01	\$186,764.55	-18%	\$60,670.30	\$60,189.63	-1%
Baxter Springs	1.000%	Jul-85	\$374,345.45	\$364,778.17	-3%	\$71,530.91	\$76,102.76	6%
Belle Plaine	1.000%	Oct-89	\$79,737.50	\$80,238.74	1%	\$15,753.76	\$19,006.75	21%
Beloit	0.700%	Jul-08	\$471,329.95	\$496,459.48	5%	\$38,581.56	\$42,488.79	10%
Benton	1.000%	Oct-99	\$58,060.15	\$62,347.04	7%	\$11,908.00	\$13,088.12	10%
Blue Rapids	1.500%	Jan-09	\$115,594.75	\$124,137.08	7%	\$14,465.94	\$20,061.20	39%
Bonner Springs	1.750%	Jan-07	\$2,791,368.07	\$2,762,859.80	-1%	\$288,903.37	\$249,121.85	-14%
Bronson	1.000%	Jan-97	\$13,617.52	\$14,108.88	4%	\$1,165.79	\$4,936.51	323%
Burden	1.000%	Jan-96	\$26,109.00	\$24,478.37	-6%	\$3,271.37	\$3,150.51	-4%
Burlingame	1.000%	Apr-09	\$56,546.72	\$60,589.79	7%	\$5,943.36	\$8,280.88	39%
Burlington	2.000%	Apr-09	\$753,064.29	\$813,426.41	8%	\$74,061.15	\$99,691.13	35%
Caldwell	1.000%	Nov-82	\$89,529.84	\$91,107.16	2%	\$31,202.14	\$58,846.36	89%
Caney	2.750%	Apr-03	\$390,041.97	\$379,656.80	-3%	\$65,986.49	\$69,704.03	6%
Canton	1.000%	Jan-09	\$48,054.06	\$46,796.09	-3%	\$6,046.42	\$8,865.34	47%
Carbondale	2.000%	Apr-09	\$168,710.98	\$179,265.45	6%	\$23,959.66	\$19,369.56	-19%
Cedar Vale	1.000%	Oct-97	\$37,164.33	\$36,197.04	-3%	\$12,797.15	\$17,066.15	33%
Chanute	1.250%	Apr-09	\$1,887,190.61	\$1,962,363.72	4%	\$147,352.81	\$217,154.43	47%
Chase	0.500%	Oct-06	\$10,779.48	\$10,723.96	-1%	\$2,173.89	\$3,523.15	62%
Cherryvale	2.750%	Oct-07	\$475,029.17	\$476,280.08	0%	\$85,289.57	\$115,483.67	35%
Chetopa	1.500%	Jan-02	\$108,171.89	\$107,008.55	-1%	\$22,673.56	\$19,602.78	-14%
Clafflin	0.500%	Oct-05	\$22,758.41	\$23,337.00	3%	\$3,946.49	\$2,059.85	-48%
Clay Center	1.500%	Apr-11	\$647,011.54	\$678,582.17	n/a	\$58,212.67	\$54,481.57	n/a
Coffeyville	3.000%	Apr-10	\$3,526,634.17	\$4,453,182.90	n/a	\$524,400.44	\$501,246.96	n/a
Colby	1.000%	Apr-10	\$423,909.66	\$1,453,842.75	n/a	\$32,054.09	\$98,379.46	n/a
Coldwater	1.000%	Jul-98	\$118,862.72	\$119,259.73	0%	\$13,974.10	\$10,250.18	-27%
Collyer	1.000%	Jan-01	\$8,076.06	\$6,544.72	-19%	\$2,067.28	\$1,237.27	-40%
Columbus	1.000%	Jul-97	\$389,769.82	\$387,464.08	-1%	\$56,794.97	\$70,646.26	24%
Concordia	1.000%	Feb-83	\$1,049,104.99	\$1,058,159.05	1%	\$56,968.03	\$77,517.10	36%
Conway Springs	1.000%	Oct-89	\$78,320.60	\$78,835.64	1%	\$12,304.05	\$12,970.68	5%
Cottonwood Falls	1.000%	Jan-91	\$60,212.09	\$66,995.81	11%	\$8,848.39	\$7,524.56	-15%
Council Grove	1.000%	Oct-03	\$324,677.84	\$342,916.18	6%	\$32,653.92	\$22,708.21	-30%
Dearing	1.000%	Apr-03	\$15,290.49	\$15,466.18	1%	\$2,907.87	\$1,843.18	-37%
Deerfield	1.000%	Oct-94	\$25,107.07	\$25,458.18	1%	\$6,069.66	\$4,266.01	-30%
Delphos	1.000%	Nov-84	\$19,075.94	\$17,051.13	-11%	\$2,799.19	\$2,673.19	-5%
Derby	0.500%	Apr-03	\$1,808,910.47	\$1,846,188.08	2%	\$230,388.28	\$149,169.00	-35%
DeSoto	1.750%	Jul-02	\$548,783.22	\$524,950.92	-4%	\$202,033.73	\$245,543.78	22%
Dighton	1.000%	Jul-83	\$111,168.24	\$117,536.91	6%	\$16,738.24	\$21,530.28	29%
Dodge City	1.000%	Oct-97	\$4,399,539.31	\$4,581,565.47	4%	\$464,877.61	\$467,501.09	1%
Douglas	1.000%	Jan-95	\$93,433.06	\$85,205.77	-9%	\$13,395.59	\$16,864.57	26%
Easton	1.000%	Jul-85	\$23,197.11	\$24,391.57	5%	\$5,479.47	\$5,673.33	4%
Edgerton	1.000%	Jul-85	\$59,747.25	\$58,493.17	-2%	\$13,224.14	\$12,760.65	-4%
Edna	1.000%	Jan-89	\$22,711.33	\$21,893.19	-4%	\$4,803.90	\$5,374.96	12%
Edwardsville	1.000%	Jan-86	\$215,245.73	\$253,791.78	18%	\$96,763.50	\$98,024.26	1%
Effingham	1.000%	Nov-83	\$23,275.22	\$24,396.42	5%	\$4,172.61	\$5,759.69	38%
El Dorado	1.000%	Oct-89	\$2,058,994.96	\$2,036,251.39	-1%	\$177,747.74	\$159,297.21	-10%
Elkhart	1.000%	Jan-95	\$213,156.70	\$245,236.87	15%	\$46,481.17	\$69,870.33	50%
Ellinwood	0.500%	Jan-07	\$67,028.49	\$72,760.58	9%	\$9,467.70	\$7,402.05	-22%

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			Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)	Percent Change	Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)	Percent Change
Ellis	2.000%	Oct-06	\$279,268.09	\$310,692.24	11%	\$30,710.38	\$40,187.81	31%
Ellsworth	1.250%	Jul-00	\$398,078.88	\$390,644.78	-2%	\$36,229.85	\$38,287.81	6%
Elwood	1.000%	Nov-84	\$124,424.59	\$115,104.42	-7%	\$44,035.38	\$37,177.02	-16%
Emporia	1.000%	Jan-95	\$3,647,813.07	\$3,695,529.12	1%	\$286,305.19	\$311,609.63	9%
Erie	1.500%	Apr-09	\$142,640.33	\$148,361.78	4%	\$30,405.88	\$24,050.42	-21%
Eudora	1.000%	Jan-07	\$239,276.42	\$227,330.46	-5%	\$38,952.17	\$44,891.57	15%
Eureka	1.000%	Oct-05	\$264,464.74	\$273,230.07	3%	\$27,068.58	\$25,342.21	-6%
Fairway	1.500%	Apr-10	\$332,376.74	\$493,641.77	n/a	\$74,696.57	\$114,138.61	n/a
Florence	1.000%	Apr-05	\$37,275.16	\$45,507.32	22%	\$3,487.54	\$3,051.14	-13%
Fontana	0.500%	Jul-97	\$2,417.92	\$2,955.07	22%	\$904.26	\$1,392.74	54%
Fort Scott	1.000%	Jan-84	\$1,239,246.58	\$1,240,061.26	0%	\$117,358.55	\$140,179.37	19%
Frankfort	1.000%	Apr-03	\$87,290.92	\$99,668.02	14%	\$10,861.23	\$11,087.52	2%
Fredonia	1.500%	Apr-11	\$512,344.20	\$636,511.77	n/a	\$59,631.50	\$73,645.61	n/a
Frontenac	1.000%	Jan-95	\$245,075.16	\$266,807.80	9%	\$52,397.04	\$59,037.71	13%
Galena	1.000%	Jul-84	\$152,466.85	\$153,818.45	1%	\$106,419.76	\$84,544.60	-21%
Garden City	1.000%	Jul-94	\$4,988,342.02	\$5,091,093.02	2%	\$306,595.62	\$299,986.77	-2%
Gardner	1.500%	Jan-06	\$2,439,221.99	\$2,536,048.35	4%	\$292,520.66	\$350,490.77	20%
Garnett	0.500%	Jan-99	\$228,314.04	\$225,828.83	-1%	\$15,144.88	\$16,865.32	11%
Gas	1.000%	Jan-91	\$30,560.09	\$36,806.71	20%	\$2,999.19	\$3,051.10	2%
Geneseo	0.500%	Oct-05	\$4,379.03	\$4,340.69	-1%	\$805.31	\$658.02	-18%
Girard	1.000%	Jan-01	\$250,548.67	\$247,339.58	-1%	\$55,742.02	\$71,758.93	29%
Glade	1.000%	Jan-01	\$13,528.49	\$3,825.71	-72%	\$809.95	\$778.88	-4%
Glasco	1.000%	Jul-83	\$24,201.71	\$20,526.30	-15%	\$6,617.08	\$2,509.60	-62%
Grandview Plaza	2.000%	Apr-11	\$62,741.36	\$78,796.53	n/a	\$15,814.99	\$11,819.56	n/a
Great Bend	0.750%	Jul-08	\$2,387,337.72	\$2,495,695.88	5%	\$201,581.54	\$216,787.34	8%
Greensburg	0.500%	Oct-06	\$154,138.00	\$147,720.98	-4%	\$17,975.45	\$19,671.98	9%
Grinnell	0.250%	Jan-03	\$6,116.89	\$6,721.23	10%	\$1,231.53	\$1,039.43	-16%
Hardtner	0.000%	Jan-02	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a
Harper	1.000%	Jan-01	\$198,996.84	\$214,316.93	8%	\$32,503.81	\$25,206.83	-22%
Hartford	1.000%	Jan-09	\$19,878.81	\$18,869.29	-5%	\$2,716.95	\$2,988.16	10%
Hays	2.250%	Apr-09	\$10,585,303.25	\$11,333,723.94	7%	\$949,801.65	\$952,159.40	0%
Herington	1.500%	Apr-06	\$318,970.34	\$318,358.66	0%	\$38,776.57	\$49,642.76	28%
Hiawatha	1.000%	Apr-05	\$717,110.06	\$642,457.27	-10%	\$159,006.14	\$60,904.81	-62%
Highland	1.000%	Apr-08	\$51,063.27	\$51,781.49	1%	\$11,460.20	\$11,483.83	0%
Hill City	1.000%	Jul-85	\$236,313.42	\$272,171.46	15%	\$17,008.52	\$156,408.53	820%
Hillsboro	1.000%	Oct-05	\$377,327.87	\$420,951.18	12%	\$23,319.54	\$28,794.34	23%
Hoisington	0.500%	Oct-05	\$104,706.55	\$117,707.58	12%	\$8,433.64	\$9,365.56	11%
Holcomb	0.500%	Apr-09	\$36,028.07	\$35,663.46	-1%	\$9,581.99	\$14,135.99	48%
Holton	0.250%	Jan-95	\$177,305.74	\$183,275.74	3%	\$10,972.10	\$9,849.46	-10%
Horton	1.000%	Jul-87	\$142,810.36	\$141,097.55	-1%	\$18,617.28	\$19,090.61	3%
Hugoton	1.500%	Apr-07	\$618,750.67	\$642,744.42	4%	\$100,017.81	\$120,000.57	20%
Humboldt	1.250%	Oct-08	\$138,807.57	\$142,424.73	3%	\$29,790.46	\$24,177.44	-19%
Hutchinson	0.750%	Apr-94	\$5,368,454.25	\$5,502,481.85	2%	\$413,454.07	\$452,513.38	9%
Independence	2.250%	Oct-02	\$3,870,854.07	\$3,750,762.95	-3%	\$252,096.43	\$301,025.00	19%
Iola	1.000%	Jan-90	\$1,083,898.99	\$1,120,173.86	3%	\$74,660.78	\$66,928.96	-10%
Junction City	2.000%	Jan-11	\$3,619,859.24	\$4,951,542.88	n/a	\$259,732.99	\$470,031.72	n/a
Kanopolis	1.000%	Jul-85	\$17,418.66	\$16,481.07	-5%	\$4,248.16	\$17,183.77	-36%
Kansas City	1.625%	Jul-10	\$21,961,505.22	\$27,668,971.11	n/a	\$3,296,821.78	\$4,514,562.96	n/a
Kincaid	1.000%	Jul-99	\$5,841.80	\$7,072.57	21%	\$1,032.10	\$2,914.17	182%
Kingman	1.000%	Jan-05	\$409,360.35	\$427,270.84	4%	\$31,078.77	\$35,343.53	14%
Kinsley	1.000%	Apr-07	\$127,163.58	\$126,660.76	0%	\$14,021.49	\$14,274.79	2%
Kiowa	0.000%	Jan-09	\$2,951.93	\$641.61	-78%	\$0.00	\$0.00	n/a
LaCrosse	1.000%	Jan-96	\$111,803.08	\$110,356.07	-1%	\$9,202.16	\$10,633.10	16%
LaCygne	2.000%	Oct-09	\$133,600.11	\$224,317.09	n/a	\$38,091.44	\$80,732.53	n/a
Lakin	1.000%	Jul-83	\$140,902.60	\$145,347.21	3%	\$19,660.60	\$21,738.46	11%
Lansing	1.000%	Jan-89	\$622,468.53	\$630,528.78	1%	\$84,038.72	\$94,387.04	12%
Larned	0.500%	Apr-05	\$236,168.32	\$240,348.98	2%	\$19,045.22	\$21,802.91	14%
Lawrence	1.550%	Apr-09	\$19,316,496.85	\$19,526,424.16	1%	\$1,660,138.54	\$1,632,277.47	-2%
Leavenworth	1.000%	Mar-85	\$3,510,033.32	\$3,663,285.78	4%	\$407,567.41	\$369,505.02	-9%
Leawood	1.125%	Apr-11	\$8,519,114.74	\$8,630,273.55	n/a	\$1,788,978.01	\$1,835,814.39	n/a
Lebo	1.000%	Apr-08	\$60,224.41	\$61,207.80	2%	\$12,336.43	\$9,951.01	-19%
LeCompton	1.000%	Oct-08	\$20,183.28	\$20,209.59	0%	\$4,258.56	\$11,876.94	179%
Lenexa	1.375%	Oct-10	\$14,221,628.49	\$13,044,848.35	n/a	\$3,791,726.68	\$4,458,350.02	n/a
LeRoy	1.000%	Oct-09	\$23,154.88	\$48,786.59	n/a	\$2,696.20	\$5,655.83	n/a
Liberal	1.400%	Jul-06	\$3,432,779.55	\$3,383,691.69	-1%	\$315,148.55	\$331,450.28	5%
Lindsborg	1.500%	Jul-10	\$246,968.21	\$337,182.98	n/a	\$37,743.59	\$63,130.36	n/a
Linwood	1.000%	Apr-03	\$19,777.11	\$22,494.43	14%	\$6,134.51	\$5,854.22	-5%
Logan	1.000%	Apr-11	\$0.00	\$1,842.20	n/a	\$0.00	\$116.60	n/a
Longford	1.000%	Jan-89	\$6,165.12	\$6,307.75	2%	\$955.34	\$1,428.63	50%
Louisburg	1.250%	Jul-10	\$641,870.13	\$832,994.18	n/a	\$62,080.92	\$90,988.05	n/a
Lyndon	1.000%	Jan-99	\$99,106.64	\$108,110.70	9%	\$8,121.57	\$11,722.36	44%
Lyons	1.000%	Jan-09	\$407,241.85	\$416,805.09	2%	\$54,276.88	\$59,108.29	9%
Manhattan	1.250%	Oct-09	\$10,791,409.83	\$12,189,451.23	n/a	\$772,856.87	\$959,044.34	n/a
Mankato	0.750%	Oct-05	\$66,241.48	\$69,242.63	5%	\$6,924.72	\$10,799.52	56%
Maple Hill	0.750%	Jan-03	\$15,973.90	\$23,346.55	46%	\$3,913.91	\$3,185.47	-19%
Marion	0.750%	Jul-01	\$128,225.17	\$132,139.03	3%	\$13,579.05	\$13,969.61	3%
Marysville	1.000%	Oct-99	\$802,203.51	\$794,975.52	-1%	\$79,652.89	\$85,634.44	8%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2010 and FY 2011

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)	Percent Change	Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)	Percent Change
Mayetta	1.000%	Jul-11	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a
Mayfield	0.500%	Nov-82	\$3,645.97	\$3,395.54	-7%	\$343.99	\$408.81	19%
McPherson	1.000%	Jan-11	\$1,180,872.60	\$1,634,684.96	n/a	\$164,760.04	\$189,646.20	n/a
Meade	1.000%	Oct-09	\$146,979.11	\$187,208.84	n/a	\$19,169.12	\$35,331.03	n/a
Medicine Lodge	0.750%	Jul-06	\$251,273.94	\$257,615.30	3%	\$30,523.80	\$55,691.86	82%
Merriam	1.250%	Jan-01	\$5,409,906.30	\$5,213,362.07	-4%	\$642,618.29	\$546,514.01	-15%
Miltonvale	1.000%	Jul-87	\$89,182.05	\$88,930.15	0%	\$9,397.11	\$7,238.58	-23%
Minneapolis	1.000%	Apr-05	\$157,881.60	\$169,283.54	7%	\$18,521.93	\$14,744.70	-20%
Minneola	1.000%	Jul-99	\$37,777.33	\$32,799.79	-13%	\$8,677.09	\$7,348.51	-15%
Mission	1.250%	Oct-02	\$2,480,772.66	\$2,535,434.60	2%	\$442,576.43	\$403,497.63	-9%
Mission Hills	1.000%	Jan-05	\$441,577.90	\$435,282.42	-1%	\$125,432.30	\$117,375.70	-6%
Moran	0.500%	Jul-84	\$18,259.77	\$20,237.48	11%	\$2,211.23	\$2,510.08	14%
Morland	1.000%	Oct-96	\$9,669.10	\$13,143.24	36%	\$1,394.32	\$2,153.55	54%
Moscow	2.000%	Apr-09	\$32,869.16	\$32,794.22	0%	\$16,998.88	\$17,190.88	1%
Mound City	1.000%	Jul-93	\$100,810.83	\$104,714.04	4%	\$7,648.00	\$9,621.64	26%
Neodesha	3.000%	Oct-09	\$578,524.91	\$663,916.99	n/a	\$91,670.40	\$144,211.63	n/a
Neosho Rapids	1.000%	Oct-09	\$2,402.73	\$4,639.41	n/a	\$808.54	\$8,462.58	n/a
Ness City	1.000%	Oct-02	\$176,039.14	\$206,994.17	18%	\$15,763.69	\$20,887.98	33%
Nickerson	1.000%	Apr-09	\$57,980.86	\$58,479.33	1%	\$11,755.51	\$12,248.85	4%
Norton	0.500%	Apr-93	\$211,242.58	\$216,836.25	3%	\$32,696.58	\$32,502.78	-1%
Oak Hill	1.000%	Jan-07	\$696.82	\$1,254.10	80%	\$38.74	\$0.00	-100%
Oakley	0.500%	Oct-10	\$0.00	\$108,761.04	n/a	\$0.00	\$13,454.70	n/a
Ogden	1.000%	Nov-82	\$74,638.43	\$72,591.55	-3%	\$12,705.34	\$10,532.01	-17%
Olathe	1.125%	Apr-00	\$21,951,168.12	\$21,968,432.25	0%	\$2,602,892.47	\$2,247,040.19	-14%
Olpe	0.500%	Apr-05	\$16,832.48	\$16,546.51	-2%	\$2,966.11	\$10,065.26	239%
Onaga	1.000%	Nov-82	\$62,705.97	\$53,952.97	-14%	\$8,663.83	\$11,787.04	36%
Osage City	1.000%	Oct-03	\$310,137.14	\$323,679.08	4%	\$23,567.91	\$24,545.66	4%
Osawatomic	1.000%	Oct-05	\$236,546.31	\$238,097.29	1%	\$27,250.80	\$31,710.58	16%
Oskaloosa	1.000%	Oct-07	\$124,357.66	\$131,423.10	6%	\$7,375.31	\$8,611.83	17%
Oswego	1.000%	Jul-95	\$136,905.33	\$148,313.66	8%	\$19,574.93	\$23,282.65	19%
Ottawa	1.100%	Jul-06	\$2,075,172.82	\$2,055,343.75	-1%	\$209,835.72	\$247,642.81	18%
Overbrook	1.000%	Jan-99	\$100,309.78	\$98,832.79	-1%	\$7,879.51	\$8,147.49	3%
Overland Park	1.125%	Apr-99	\$35,001,701.62	\$36,717,616.46	5%	\$1,044,502.76	\$5,261,463.47	404%
Oxford	1.000%	Nov-84	\$47,523.73	\$47,270.52	-1%	\$11,523.03	\$34,410.32	199%
Paola	1.250%	Oct-07	\$1,474,930.19	\$1,508,979.37	2%	\$98,243.58	\$139,262.94	42%
Parker	2.000%	Apr-09	\$45,370.43	\$44,487.91	-2%	\$5,612.13	\$5,274.58	-6%
Parsons	1.000%	Jan-97	\$1,556,556.56	\$1,465,517.36	-6%	\$149,079.94	\$143,156.10	-4%
Paxico	1.000%	Oct-96	\$10,048.02	\$10,348.74	3%	\$3,253.25	\$2,097.72	-36%
Peabody	1.000%	Apr-07	\$78,973.99	\$63,425.84	-20%	\$10,506.75	\$15,473.44	47%
Perry	0.500%	Jul-81	\$43,896.19	\$44,164.59	1%	\$3,496.02	\$3,655.86	5%
Phillipsburg	1.000%	Jul-01	\$381,373.54	\$395,834.00	4%	\$60,089.33	\$65,462.72	9%
Pittsburg	1.250%	Apr-11	\$3,109,055.99	\$3,167,353.18	n/a	\$322,053.97	\$327,168.08	n/a
Plainville	2.000%	Jan-11	\$284,520.10	\$386,817.38	n/a	\$21,282.49	\$33,582.42	n/a
Pleasanton	1.000%	Oct-95	\$137,307.49	\$133,194.85	-3%	\$9,911.62	\$8,779.45	-11%
Pomona	2.000%	Apr-09	\$144,309.01	\$146,717.91	2%	\$26,602.61	\$16,888.16	-37%
Potwin	1.000%	Jul-09	\$15,965.48	\$17,097.21	n/a	\$2,042.36	\$2,768.33	n/a
Prairie Village	1.000%	Feb-84	\$2,004,928.40	\$1,980,855.58	-1%	\$336,076.13	\$386,518.95	15%
Pratt	0.750%	Jan-05	\$1,040,974.05	\$1,051,404.70	1%	\$72,718.44	\$73,994.38	2%
Princeton	0.500%	Jul-95	\$8,556.08	\$8,968.21	5%	\$901.69	\$1,223.52	36%
Protection	1.500%	Oct-07	\$72,149.47	\$70,099.26	-3%	\$9,931.68	\$9,252.90	-7%
Ransom	0.500%	Oct-93	\$14,444.51	\$14,997.60	4%	\$1,166.28	\$1,414.48	21%
Richmond	0.250%	Apr-05	\$19,746.76	\$23,781.54	20%	\$1,126.88	\$1,346.10	19%
Riley	1.000%	Jul-92	\$60,797.75	\$60,370.50	-1%	\$10,756.78	\$8,194.92	-24%
Roeland Park	1.250%	Apr-03	\$1,615,207.12	\$1,617,586.25	0%	\$86,481.62	\$100,581.86	16%
Rolla	2.000%	Oct-07	\$34,689.35	\$40,379.67	16%	\$10,425.73	\$8,135.73	-22%
Rose Hill	1.000%	Oct-00	\$203,131.70	\$202,053.36	-1%	\$30,928.42	\$61,690.60	99%
Rossville	1.000%	Oct-86	\$94,808.08	\$97,091.94	2%	\$6,271.53	\$6,635.48	6%
Sabetha	1.000%	Oct-07	\$384,623.07	\$392,834.30	2%	\$50,177.03	\$51,769.79	3%
Saint Marys	1.000%	Nov-84	\$191,371.50	\$231,550.46	21%	\$11,747.20	\$34,206.40	191%
Saint Paul	1.000%	Apr-98	\$61,496.53	\$58,220.01	-5%	\$10,451.22	\$8,557.96	-18%
Salina	0.900%	Apr-09	\$8,240,280.81	\$8,402,738.96	2%	\$612,134.00	\$602,609.17	-2%
Satanta	0.500%	Jan-87	\$55,409.10	\$54,142.78	-2%	\$12,881.96	\$24,886.49	93%
Scammon	1.000%	Apr-88	\$19,947.43	\$19,425.58	-3%	\$3,851.82	\$3,258.11	-15%
Scott City	0.500%	Apr-07	\$239,810.61	\$254,191.70	6%	\$32,289.86	\$36,838.84	14%
Scranton	1.000%	Jan-11	\$0.00	\$8,895.10	n/a	\$0.00	\$3,468.86	n/a
Sedan	1.500%	Apr-05	\$164,533.00	\$172,929.49	5%	\$22,852.33	\$21,091.61	-8%
Seneca	1.000%	Apr-07	\$511,974.32	\$517,986.85	1%	\$47,802.26	\$49,157.99	3%
Shawnee	1.250%	Apr-05	\$9,973,599.03	\$10,131,596.20	2%	\$1,126,899.18	\$1,252,374.74	11%
Smith Center	0.500%	Jan-01	\$118,693.65	\$120,639.97	2%	\$10,401.44	\$10,333.09	-1%
South Hutchinson	0.750%	Oct-05	\$285,124.75	\$264,084.37	-7%	\$33,846.26	\$24,711.72	-27%
Spivey	0.500%	Jan-79	\$45,206.80	\$52,803.47	17%	\$1,689.65	\$1,554.50	-8%
Spring Hill	1.500%	Apr-09	\$640,079.10	\$656,180.71	3%	\$197,813.42	\$183,990.55	-7%
Sterling	1.000%	Oct-09	\$96,288.37	\$175,801.92	n/a	\$16,403.52	\$39,999.39	n/a
Stockton	1.500%	Jan-99	\$223,524.73	\$243,809.98	9%	\$15,882.25	\$23,725.27	49%
Strong City	1.000%	Jan-90	\$47,506.66	\$46,406.64	-2%	\$6,199.12	\$4,969.78	-20%
Sublette	1.250%	Apr-11	\$78,754.21	\$92,181.10	n/a	\$10,804.22	\$12,226.93	n/a
Syracuse	1.000%	Jun-84	\$180,482.82	\$207,680.71	15%	\$24,240.82	\$24,713.13	2%

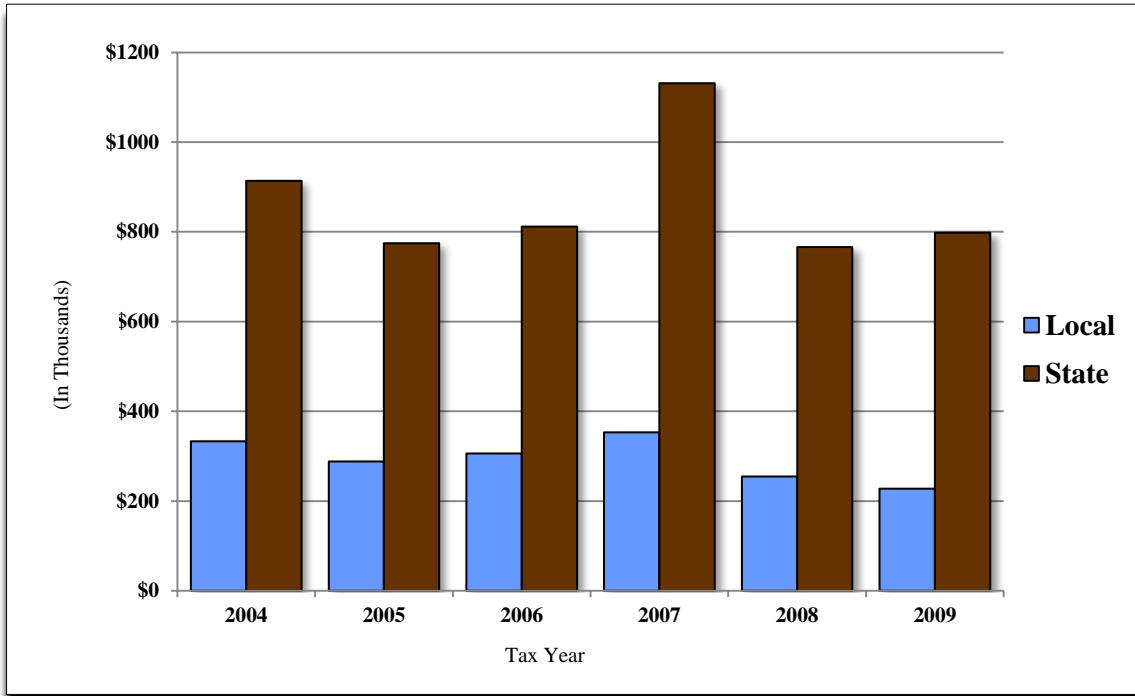
Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2010 and FY 2011

County/City	Tax Rate	Effective Date	Sales Tax		Percent Change	Use Tax		Percent Change
			Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)		Fiscal Year 2010 (July 2009-June 2010)	Fiscal Year 2011 (July 2010-June 2011)	
Thayer	1.000%	Jul-95	\$35,664.21	\$35,937.87	1%	\$4,914.39	\$5,532.32	13%
Tonganoxie	1.750%	Oct-07	\$659,551.69	\$666,362.59	1%	\$91,491.35	\$112,074.88	22%
Topeka	1.500%	Oct-09	\$30,626,755.66	\$35,814,504.31	n/a	\$3,586,649.11	\$4,376,219.12	n/a
Toronto	0.500%	Nov-82	\$5,804.00	\$6,807.76	17%	\$695.84	\$966.93	39%
Towanda	1.000%	Jul-95	\$59,844.17	\$68,571.94	15%	\$16,964.44	\$20,518.08	21%
Troy	1.000%	Oct-07	\$51,143.36	\$54,399.64	6%	\$23,793.78	\$25,205.45	6%
Udall	1.000%	Oct-05	\$47,782.72	\$52,619.97	10%	\$27,204.70	\$32,692.95	20%
Ulysses	1.000%	Nov-83	\$799,691.07	\$772,230.33	-3%	\$172,968.80	\$136,005.01	-21%
Valley Falls	1.000%	Apr-07	\$86,604.48	\$87,568.71	1%	\$8,067.77	\$10,436.83	29%
Victoria	1.000%	Apr-09	\$69,968.22	\$76,257.70	9%	\$7,397.78	\$8,653.64	17%
Wakeeney	1.000%	Feb-83	\$287,612.28	\$315,938.34	10%	\$38,265.98	\$28,400.40	-26%
Wakefield	1.000%	Nov-82	\$37,191.99	\$37,226.04	0%	\$7,260.65	\$7,516.91	4%
Wamego	1.750%	Jan-93	\$866,083.03	\$915,703.40	6%	\$115,479.57	\$142,908.72	24%
Washington	1.000%	Oct-09	\$78,338.53	\$151,259.26	n/a	\$7,630.32	\$16,276.77	n/a
Waterville	1.500%	Jan-09	\$71,113.06	\$67,071.87	-6%	\$11,589.04	\$7,772.13	-33%
Wathena	1.000%	Oct-06	\$82,882.15	\$105,338.90	27%	\$29,542.16	\$26,511.06	-10%
Weir	1.000%	Nov-84	\$17,090.87	\$14,972.02	-12%	\$6,325.28	\$7,622.10	21%
Wellington	1.250%	Jan-94	\$1,329,246.74	\$1,279,700.34	-4%	\$110,914.15	\$126,618.08	14%
Wellsville	1.000%	Apr-09	\$118,165.38	\$126,939.62	7%	\$17,656.29	\$18,249.26	3%
Westmoreland	1.000%	Jan-93	\$47,087.28	\$42,299.52	-10%	\$5,842.87	\$6,179.21	6%
Westwood	1.000%	Feb-84	\$181,319.25	\$168,840.29	-7%	\$30,037.17	\$39,335.84	31%
Westwood Hills	1.000%	Feb-84	\$15,961.19	\$16,872.92	6%	\$4,805.71	\$3,819.13	-21%
Willard	0.750%	Oct-09	\$563.65	\$2,745.40	n/a	\$1,088.31	\$1,660.99	n/a
Williamsburg	1.000%	Oct-96	\$14,789.92	\$15,130.51	2%	\$3,643.62	\$3,885.72	7%
Wilmore	1.000%	Oct-09	\$1,611.04	\$2,931.80	n/a	\$670.70	\$1,393.96	n/a
Wilson	1.000%	Sep-83	\$52,025.86	\$66,699.97	28%	\$6,055.37	\$9,130.51	51%
Winfield	1.000%	Nov-84	\$1,537,934.90	\$1,571,278.30	2%	\$123,096.26	\$141,382.07	15%
Yates Center	1.750%	Jan-02	\$243,234.10	\$287,531.26	18%	\$31,349.26	\$38,937.58	24%
Horsethief Reservoir	0.150%	38626	\$1,754,901.31	\$1,822,354.98	4%	\$201,604.37	\$210,382.29	4%
Statewide			\$702,361,673.90	\$735,403,844.14	5%	\$82,361,499.77	\$98,799,934.12	20%

Kansas Local and State Use Tax

Kansans who buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas Use Tax on these purchases if the seller does not charge a Kansas tax equal to the Kansas Retailers' sales tax rate (state plus local) in effect where the item(s) will be used, stored or consumed.

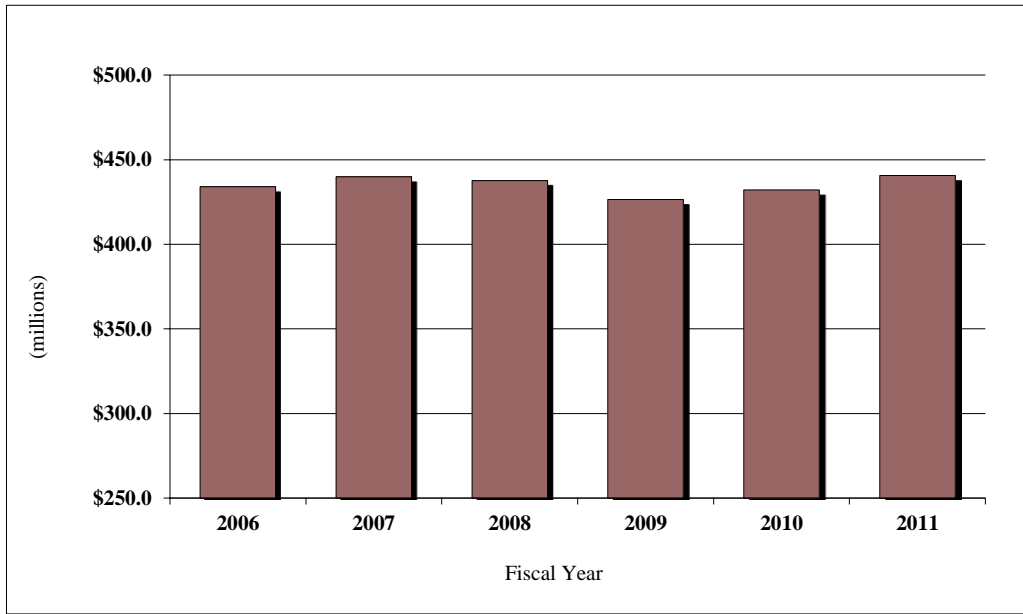
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form.



<u>Tax Year</u>	<u>Amount Collected Local Use Tax</u>	<u>Amount Collected State Use Tax</u>	<u>Amount Collected Total</u>	<u>Percent Change</u>
2004	\$333,356	\$913,577	\$1,246,932	NA
2005	\$287,988	\$774,519	\$1,062,507	-14.8%
2006	\$306,209	\$811,445	\$1,117,654	5.2%
2007	\$353,049	\$1,131,181	\$1,484,229	32.8%
2008	\$254,724	\$765,979	\$1,020,703	-31.2%
2009	\$227,724	\$797,816	\$1,025,540	0.5%

Motor Fuel Tax Gross Collections

The point of taxation on special fuels is at the wholesale distributor level. 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>
2006	\$434,105,057	0.2%
2007	\$439,898,005	1.3%
2008	\$437,737,717	-0.5%
2009	\$426,508,499	-2.6%
2010	\$432,112,354	1.3%
2011	\$440,672,861	2.0%

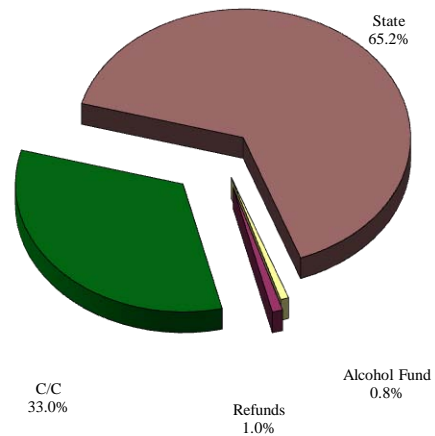
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2010</u>	Fiscal Year <u>2011</u>	Percent <u>Change</u>
Regular and E-85	\$310,240,462	\$313,865,697	1.2%
Special (Diesel) Fuel	\$109,397,060	\$115,503,561	5.6%
LP Gas Fuel	\$182,133	\$156,888	(13.9%)
Interstate Motor Fuel	\$11,997,756	\$10,828,863	(9.7%)
Motor Carrier Trip Permits	<u>\$294,943</u>	<u>\$317,852</u>	7.8%
Total (Gross)	\$432,112,354	\$440,672,861	2.0%

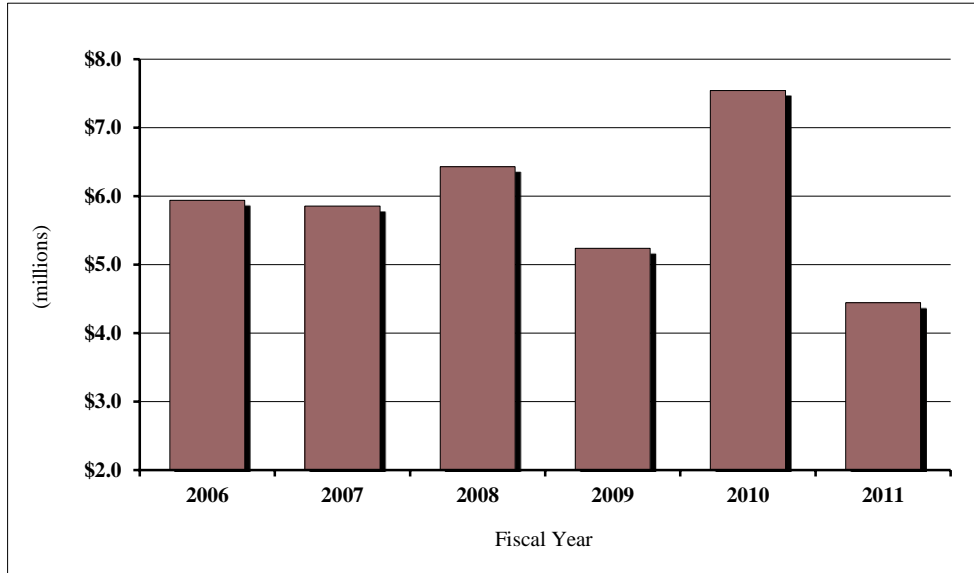
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$287,203,076
Special City/County Highway Fund	\$145,527,188
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$4,442,597</u>
Total	\$440,672,861



Motor Fuel Refund Amounts

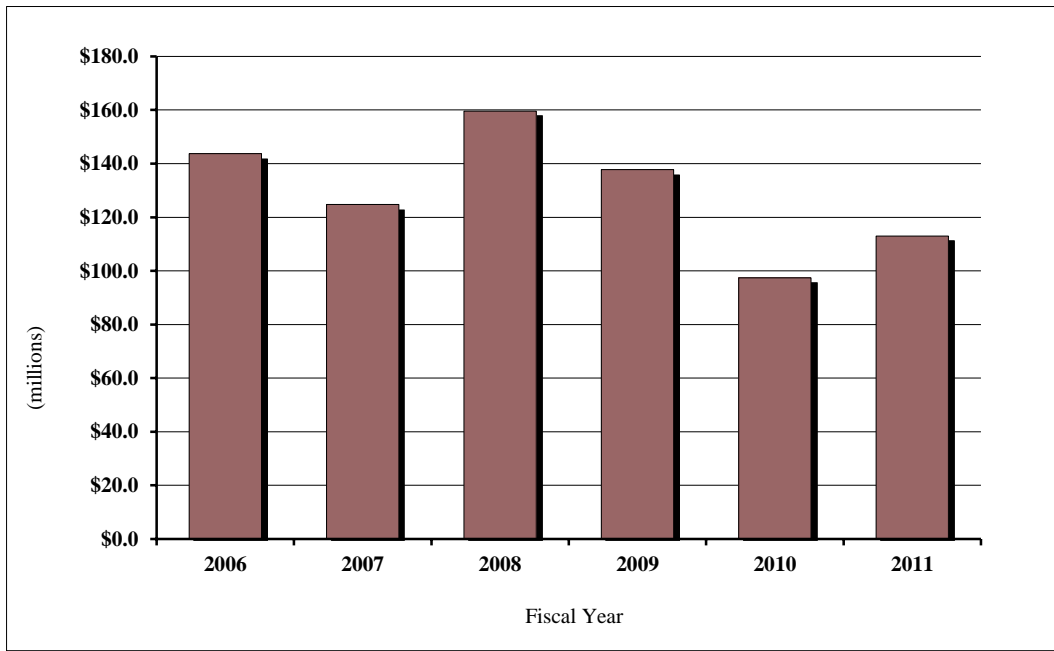
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
2006	\$5,938,769	(13.0%)
2007	\$5,851,313	-1.5%
2008	\$6,430,194	9.9%
2009	\$5,237,189	(18.6%)
2010	\$7,541,425	44.0%
2011	\$4,442,597	-41.1%

Gross (before Refunds) Mineral Tax Collections by Product

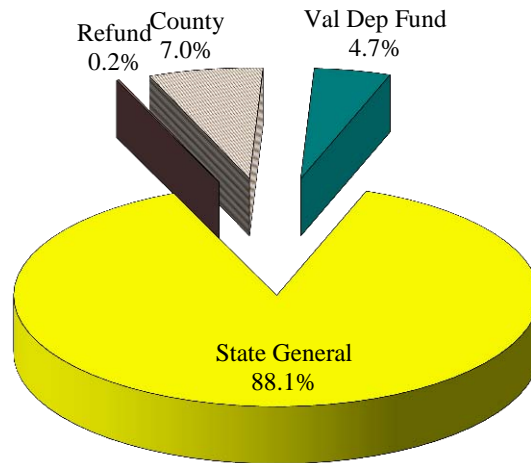
Both the price per taxable barrel of Kansas crude oil and the price of natural gas per mcf increased during Fiscal Year 2011 compared to Fiscal Year 2010.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2006	\$39,670,076	\$104,050,568	\$143,720,644	29.1%
2007	\$39,140,891	\$85,626,051	\$124,766,942	-13.2%
2008	\$61,049,872	\$98,525,063	\$159,574,935	27.9%
2009	\$56,683,869	\$81,078,831	\$137,762,700	-13.7%
2010	\$49,416,301	\$47,982,088	\$97,398,389	-29.3%
2011	\$65,336,737	\$47,649,701	\$112,986,438	16.0%

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. Beginning in FY 2009, a portion of the SGF Severance Tax Receipts is earmarked for the Oil and Gas Valuation Depletion Trust Fund. The first transfer to this fund was in October 2009.



Mineral Tax Distribution to Funds, Fiscal Year 2011

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Oil and Gas Valuation Depletion Trust Fund*
Oil	\$57,437,362	\$158,636	\$4,562,467	
Natural Gas	\$41,228,243	\$36,448	\$3,332,928	
Total	\$98,665,605	\$195,084	\$7,895,395	\$6,230,354
Gross Total All Funds			\$112,986,438	

Mineral Tax: Number of Barrels Oil Production, Calendar Year 2010


Calendar Year 2010: January 2010 through December 2010

<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	3,465,936	41	Ellsworth	276,772	81	Lyon	9,470
2	Barton	2,194,842	42	Kearny	273,331	82	Dickinson	8,889
3	Haskell	2,003,451	43	Kiowa	268,550	83	Labette	8,253
4	Rooks	1,992,722	44	Chautauqua	241,317	84	Sherman	5,658
5	Ness	1,921,720	45	Coffey	222,579	85	Geary	4,033
6	Russell	1,832,630	46	Allen	215,438	86	Clay	3,789
7	Barber	1,820,707	47	Thomas	212,966	87	Osage	1,911
8	Finney	1,672,378	48	Norton	202,837	88	Jackson	1,438
9	Graham	1,553,592	49	Greeley	199,000	89	Pottawatomie	958
10	Stafford	1,292,564	50	Pawnee	189,037	90	Hamilton	748
11	Butler	1,124,797	51	Anderson	187,172	91	Washington	77
12	Gove	997,889	52	Rawlins	184,901	92	Smith	30
13	Lane	931,892	53	Edwards	172,008	93	Atchison	0
14	Rice	801,189	54	Johnson	158,529	94	Brown	0
15	Trego	758,758	55	Osborne	147,831	95	Cherokee	0
16	Logan	701,285	56	Marion	144,803	96	Cloud	0
17	Stevens	677,611	57	Montgomery	133,359	97	Doniphan	0
18	Scott	662,699	58	Sedgwick	129,088	98	Jewell	0
19	Kingman	622,703	59	Miami	126,704	99	Lincoln	0
20	Morton	567,341	60	Harvey	123,935	100	Marshall	0
21	Grant	496,403	61	Wilson	120,313	101	Mitchell	0
22	Greenwood	465,224	62	Franklin	109,734	102	Ottawa	0
23	Woodson	456,904	63	Gray	92,717	103	Republic	0
24	Cowley	435,520	64	Cheyenne	92,371	104	Shawnee	0
25	Clark	430,846	65	Wallace	88,401	105	Wyandotte	0
26	Hodgeman	429,715	66	Linn	86,806			
27	Meade	428,657	67	Elk	65,763			
28	Reno	425,440	68	Saline	65,720			
29	McPherson	418,590	69	Leavenworth	62,793			
30	Sumner	415,684	70	Morris	62,269	TOTAL BARRELS OIL		40,465,004
31	Rush	394,037	71	Bourbon	57,559			
32	Seward	382,675	72	Douglas	51,705			
33	Ford	362,909	73	Nemaha	48,880			
34	Harper	362,425	74	Wichita	45,894	Counties producing		
35	Sheridan	341,786	75	Wabaunsee	39,963	over 1 million barrels		20,875,338
36	Pratt	336,438	76	Chase	29,801	Percent Total		51.6%
37	Stanton	326,140	77	Neosho	28,773			
38	Phillips	306,246	78	Crawford	28,434			
39	Comanche	293,793	79	Jefferson	19,423			
40	Decatur	288,124	80	Riley	18,011			

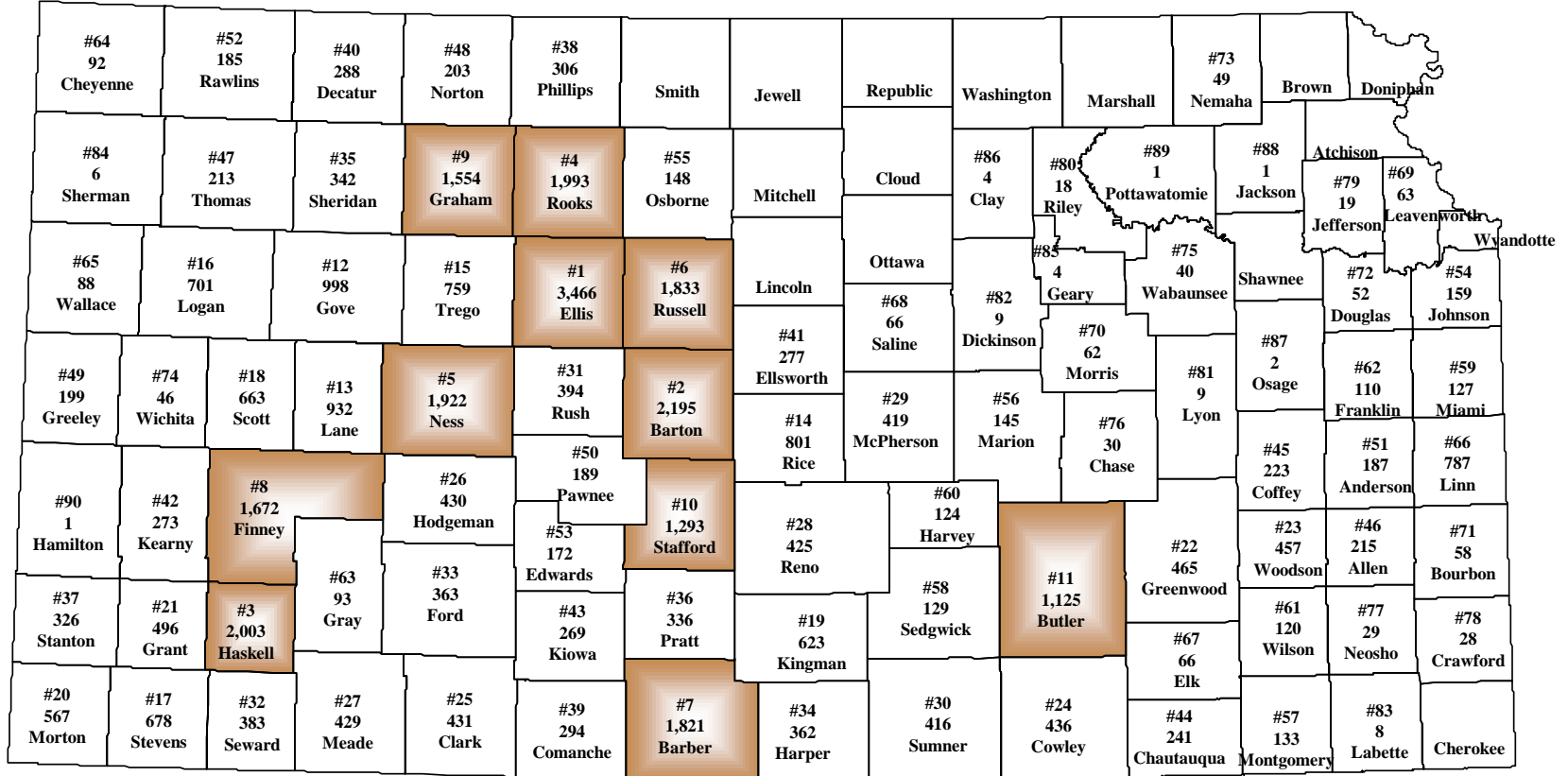
Oil Production, Calendar Year 2010

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2010. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety-two of the State's one hundred and five counties produced oil. Ellis County, with 3.5 million barrels, was the top producer. There were eleven (11) counties (see shaded areas) producing over one million barrels for the year. Their combined production of 20.9 million barrels was 52% of the statewide total production of 40.5 million barrels.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)



Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 2010


Calendar Year 2010: January, 2010 through December, 2010

<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>	<u>Rank</u>	<u>County</u>	<u>MCF</u>
1	Stevens	48,814,124	41	Miami	211,199	81	Marshall	0
2	Grant	34,271,966	42	Chase	187,927	82	Mitchell	0
3	Kearny	30,841,168	43	Cowley	155,710	83	Morris	0
4	Morton	23,551,459	44	McPherson	120,981	84	Nemaha	0
5	Haskell	23,510,764	45	Woodson	90,609	85	Ness	0
6	Finney	20,732,537	46	Leavenworth	85,616	86	Norton	0
7	Barber	19,994,284	47	Wallace	76,041	87	Osage	0
8	Seward	16,908,607	48	Wichita	74,211	88	Osborne	0
9	Neosho	12,900,787	49	Coffey	48,591	89	Ottawa	0
10	Wilson	12,487,698	50	Johnson	46,096	90	Phillips	0
11	Stanton	12,446,390	51	Bourbon	44,619	91	Pottawatomie	0
12	Montgomery	12,234,744	52	Crawford	25,041	92	Rawlins	0
13	Kingman	7,440,791	53	Hodgeman	17,964	93	Republic	0
14	Hamilton	6,597,334	54	Elk	16,781	94	Riley	0
15	Comanche	5,451,601	55	Sedgwick	11,293	95	Rooks	0
16	Harper	5,053,590	56	Franklin	7,837	96	Russell	0
17	Meade	4,951,931	57	Anderson	1,901	97	Saline	0
18	Labette	4,302,305	58	Atchison	0	98	Shawnee	0
19	Cheyenne	4,280,454	59	Brown	0	99	Sheridan	0
20	Clark	3,240,181	60	Butler	0	100	Smith	0
21	Kiowa	3,126,965	61	Cherokee	0	101	Thomas	0
22	Pratt	2,890,950	62	Clay	0	102	Trego	0
23	Greeley	2,588,999	63	Cloud	0	103	Wabaunsee	0
24	Ford	1,854,377	64	Decatur	0	104	Washington	0
25	Edwards	1,793,892	65	Dickinson	0	105	Wyandotte	0
26	Sherman	1,042,573	66	Doniphan	0			
27	Reno	777,439	67	Douglas	0			
28	Sumner	701,591	68	Ellis	0	TOTAL MCF GAS	331,300,155	
29	Pawnee	683,133	69	Geary	0			
30	Rice	647,512	70	Gove	0			
31	Chautauqua	583,593	71	Graham	0			
32	Stafford	551,971	72	Greenwood	0			
33	Allen	479,405	73	Jackson	0	Counties producing		
34	Marion	450,726	74	Jefferson	0	over 10 million MCF		268,694,528
35	Scott	375,415	75	Jewell	0	Percent Total		81.1%
36	Ellsworth	356,041	76	Lane	0			
37	Barton	336,995	77	Lincoln	0			
38	Gray	292,335	78	Linn	0			
39	Rush	271,613	79	Logan	0			
40	Harvey	259,498	80	Lyon	0			

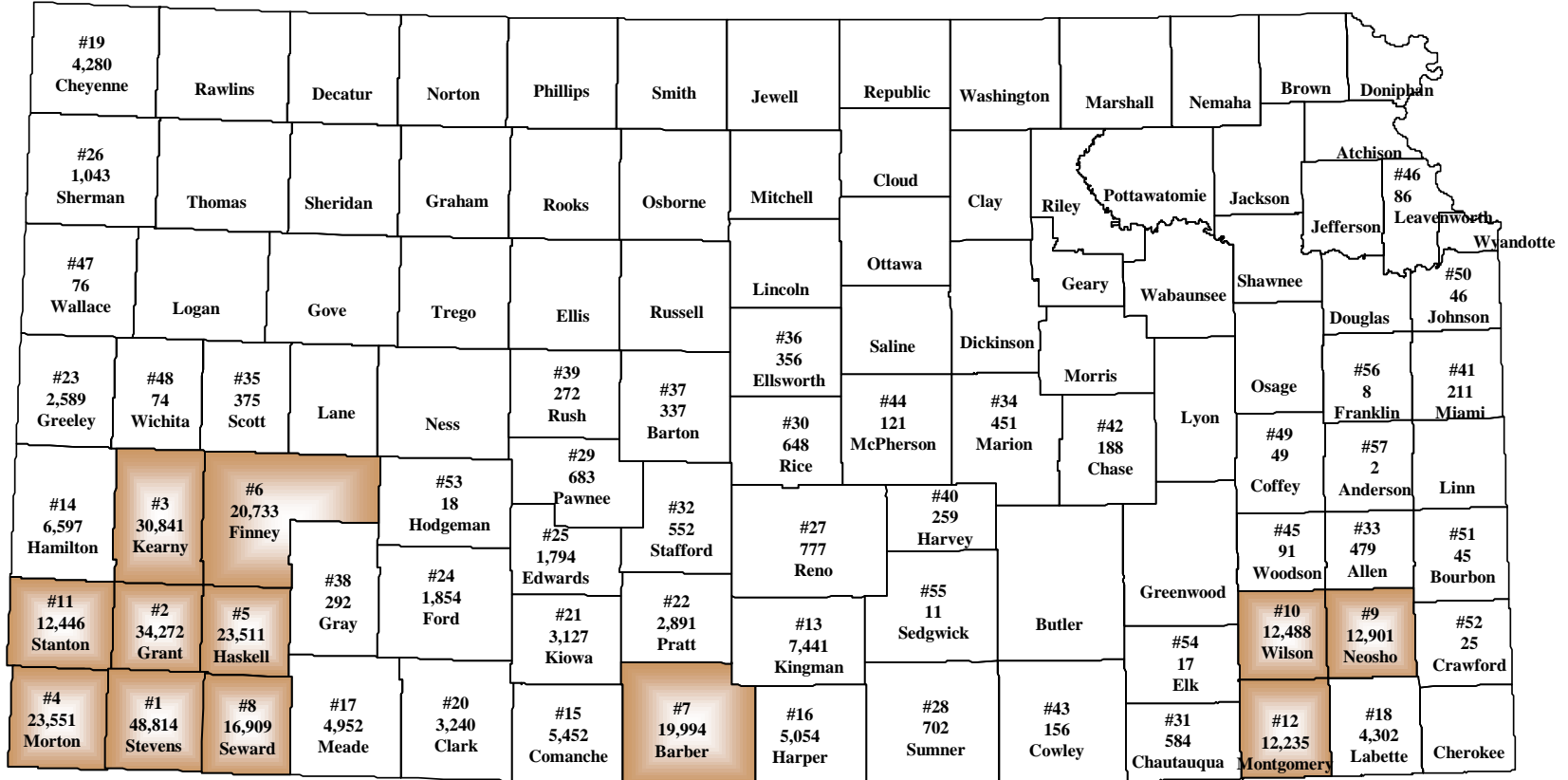
Gas Production, Calendar Year 2010

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2010.

Fifty-seven of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 48.9 million MCF. There were 12 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 268.7 million MCF was 81 percent of the statewide total production of 331.3 million MCF.

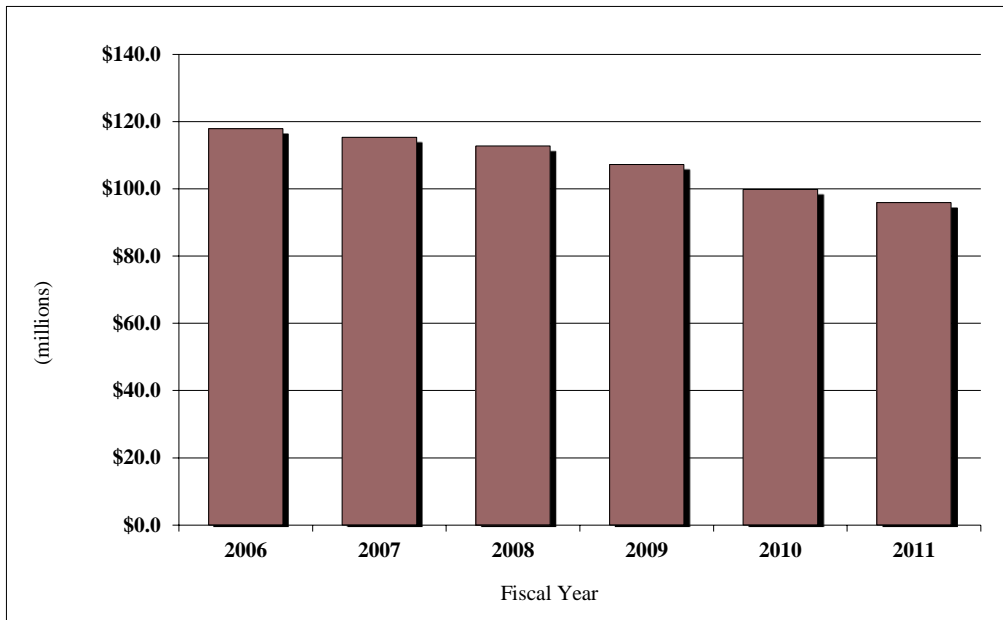
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

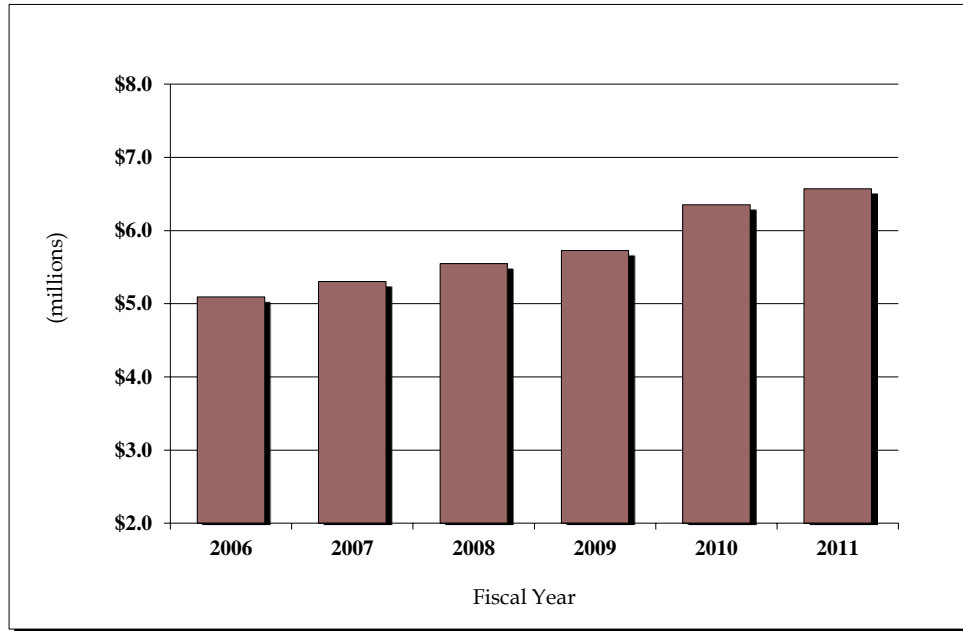
The cigarette tax is paid upon the purchase of tax stamps. In Fiscal Year 2003, the tax rate increased from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2006	\$117,898,816	-0.9%
2007	\$115,281,809	-2.2%
2008	\$112,704,560	-2.2%
2009	\$107,215,614	-4.9%
2010	\$99,828,625	-6.9%
2011	\$95,922,881	-3.9%

Tobacco Products Tax to State General Fund after Refunds

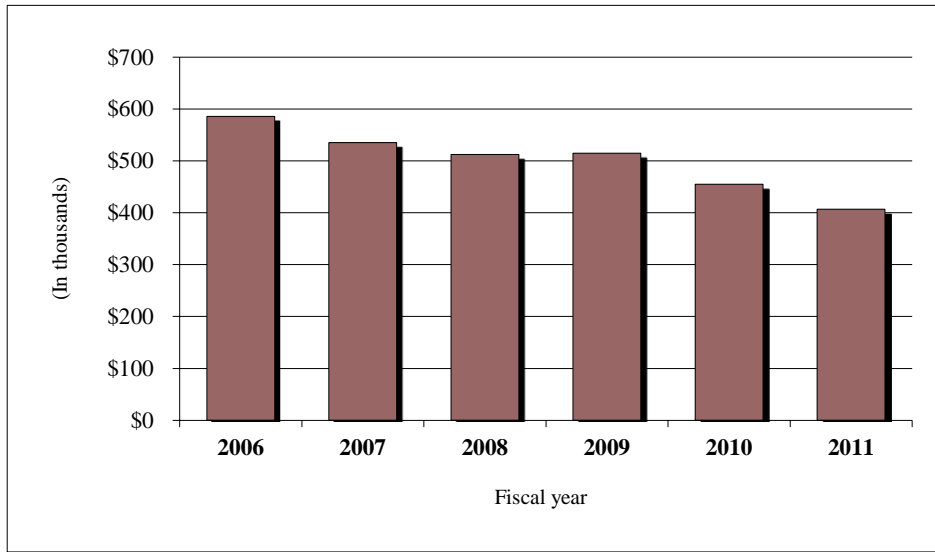
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2006	\$5,092,583	1.1%
2007	\$5,305,299	4.2%
2008	\$5,547,754	4.6%
2009	\$5,727,860	3.2%
2010	\$6,352,388	10.9%
2011	\$6,572,849	3.5%

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.

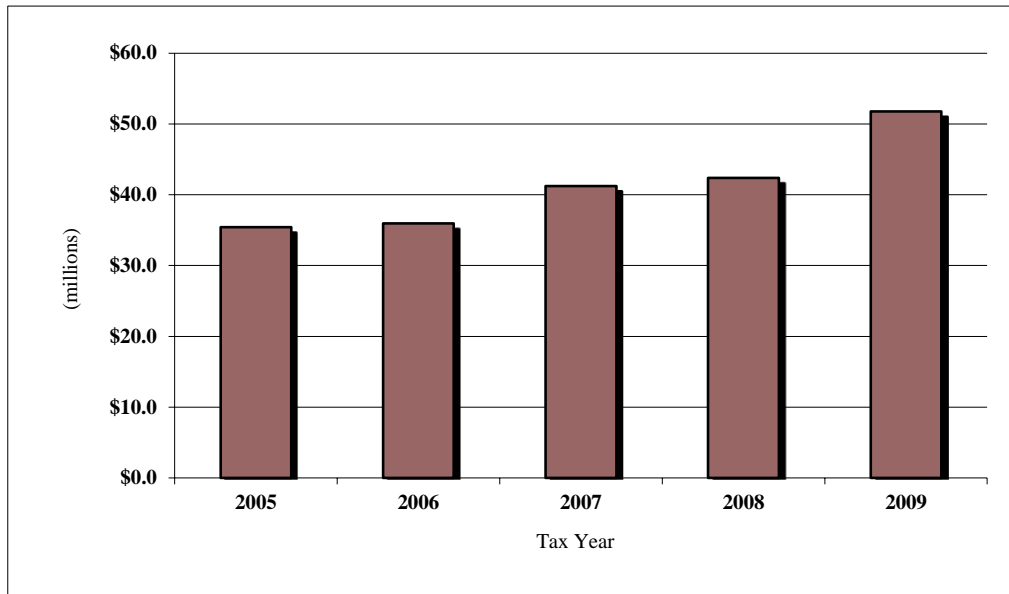


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2006	\$585,984	0.3%
2007	\$535,295	-8.7%
2008	\$512,574	-4.2%
2009	\$514,891	0.5%
2010	\$455,110	-11.6%
2011	\$407,181	-10.5%

Food Sales Tax Credits

Claimants with a modified Kansas Adjusted Gross Income of:

TY 05: \$0 - \$13,800 or \$13,801 - \$27,600 qualify for a refund of: \$72 or \$36 respectively
 TY 06: \$0 - \$14,300 or \$14,301 - \$28,600 qualify for a refund of: \$75 or \$37 respectively
 TY 07: \$0 - \$14,850 or \$14,851 - \$29,700 qualify for a refund of: \$78 or \$38 respectively
 TY 08: \$0 - \$15,150 or \$15,151 - \$30,300 qualify for a refund of: \$80 or \$39 respectively
 TY 09: \$0 - \$15,950 or \$15,951 - \$31,900 qualify for a refund of: \$84 or \$41 respectively



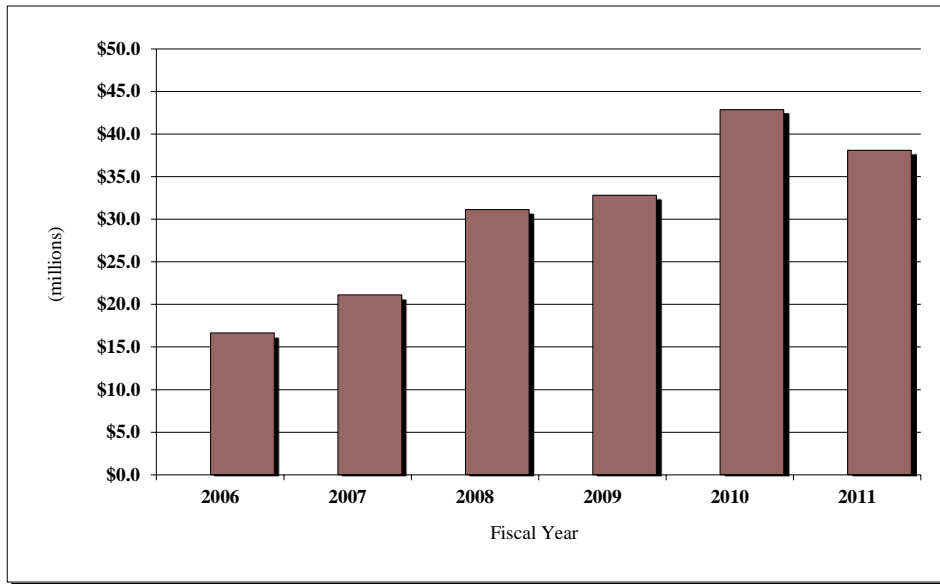
<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2005	292,014	\$35,402,815	2.2%
2006	285,000	\$35,925,088	1.5%
2007	321,033	\$41,231,265	14.8%
2008	322,248	\$42,356,907	2.7%
2009	365,159	\$51,752,392	22.2%

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

Homestead Property Tax Refunds

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, a percentage of the rent paid for occupancy is used as the property tax amount. In Tax Year 2009, the maximum refund is \$700 and the maximum household income is \$31,300.

In 2008, the legislature enacted the Selective Assistance for Effective Senior Relief (SAFE SENIOR), which is a property tax refund program administered under the provisions of the Kansas Homestead Act. The refund is a percentage of the general property tax paid or to be paid. In Tax 2009, the maximum household income is \$17,500. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. In fiscal year 2011, the Kansas Department of Revenue issued \$1,241,567 in SAFE SENIOR refunds to 1,600 homeowners. This is reported as a portion of the total homestead refunds issued.



<u>Fiscal Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2006	72,797	\$16,643,446	9.9%
2007	79,661	\$21,108,029	26.8%
2008	96,020	\$31,126,798	47.5%
2009	102,586	\$32,818,510	5.4%
2010	132,136	\$42,871,586	30.6%
2011	120,029	\$38,084,917	-11.2%

Homestead Refunds by County - Tax Year 2009

County	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE SOCIAL SECURITY	AVERAGE HOUSEHOLD INCOME	AVERAGE PROPERTY TAX PAID	AVERAGE REFUND PERCENTAGE	NUMBER OF FILERS	COUNTY POPULATION	NUMBER OF FILERS /POPULATION
Allen	\$284,499	\$285	\$8,038	\$15,587	\$537	58%	999	13,371	7%
Anderson	\$175,943	\$306	\$9,333	\$15,836	\$590	57%	575	8,102	7%
Atchison	\$320,518	\$315	\$8,855	\$16,275	\$607	57%	1,016	16,924	6%
Barber	\$62,527	\$230	\$9,530	\$16,361	\$441	56%	272	4,861	6%
Barton	\$573,121	\$285	\$9,155	\$16,304	\$562	57%	2,012	27,674	7%
Bourbon	\$392,897	\$295	\$9,085	\$15,639	\$552	58%	1,330	15,173	9%
Brown	\$181,036	\$307	\$7,840	\$15,235	\$558	62%	590	9,984	6%
Butler	\$882,842	\$309	\$8,443	\$16,513	\$615	55%	2,859	65,880	4%
Chase	\$56,126	\$281	\$10,263	\$17,332	\$578	54%	200	2,790	7%
Chautauqua	\$78,984	\$313	\$8,289	\$13,936	\$528	66%	252	3,669	7%
Cherokee	\$451,352	\$308	\$7,280	\$13,798	\$524	67%	1,466	21,603	7%
Cheyenne	\$55,572	\$271	\$9,078	\$17,170	\$548	53%	205	2,726	8%
Clark	\$31,119	\$271	\$7,790	\$15,810	\$507	60%	115	2,215	5%
Clay	\$168,580	\$309	\$7,422	\$16,691	\$599	54%	545	8,535	6%
Cloud	\$185,977	\$294	\$9,095	\$16,251	\$560	59%	632	9,533	7%
Coffey	\$139,048	\$286	\$6,188	\$16,344	\$567	55%	486	8,601	6%
Comanche	\$21,772	\$218	\$10,688	\$15,534	\$416	60%	100	1,891	5%
Cowley	\$680,520	\$301	\$8,969	\$15,630	\$572	59%	2,264	36,311	6%
Crawford	\$843,576	\$297	\$6,674	\$14,994	\$538	62%	2,844	39,134	7%
Decatur	\$68,811	\$287	\$11,467	\$16,805	\$564	55%	240	2,961	8%
Dickinson	\$345,639	\$309	\$9,177	\$16,220	\$596	57%	1,119	19,754	6%
Doniphan	\$111,354	\$299	\$9,129	\$15,365	\$549	62%	373	7,945	5%
Douglas	\$1,086,392	\$320	\$7,011	\$16,955	\$641	55%	3,396	110,826	3%
Edwards	\$54,153	\$282	\$9,217	\$15,894	\$529	58%	192	3,037	6%
Elk	\$92,834	\$302	\$9,064	\$14,907	\$528	62%	307	2,882	11%
Ellis	\$436,611	\$304	\$8,628	\$17,060	\$625	53%	1,437	28,452	5%
Ellsworth	\$110,316	\$284	\$9,414	\$16,865	\$566	56%	388	6,497	6%
Finney	\$421,874	\$306	\$6,895	\$16,337	\$591	58%	1,378	36,776	4%
Ford	\$281,355	\$326	\$8,291	\$18,368	\$664	56%	863	33,848	3%
Franklin	\$485,889	\$308	\$8,391	\$16,268	\$605	56%	1,579	25,992	6%
Geary	\$319,104	\$310	\$5,249	\$16,551	\$612	57%	1,030	34,362	3%
Gove	\$39,791	\$235	\$10,433	\$16,921	\$493	50%	169	2,695	6%
Graham	\$76,924	\$303	\$9,691	\$16,913	\$578	58%	254	2,597	10%
Grant	\$57,767	\$241	\$6,224	\$18,047	\$551	51%	240	7,829	3%
Gray	\$60,255	\$370	\$9,981	\$20,216	\$735	62%	163	6,006	3%
Greeley	\$16,261	\$243	\$10,078	\$18,831	\$535	49%	67	1,247	5%
Greenwood	\$169,520	\$261	\$8,685	\$14,418	\$474	62%	650	6,689	10%
Hamilton	\$27,795	\$302	\$7,524	\$17,584	\$592	67%	92	2,690	3%
Harper	\$120,361	\$270	\$10,274	\$15,928	\$523	56%	446	6,034	7%
Harvey	\$535,956	\$297	\$9,139	\$17,445	\$624	53%	1,803	34,684	5%
Haskell	\$25,807	\$272	\$7,780	\$17,589	\$561	56%	95	4,256	2%
Hodgeman	\$27,535	\$296	\$8,535	\$17,628	\$607	54%	93	1,916	5%
Jackson	\$213,463	\$290	\$9,463	\$17,404	\$617	52%	736	13,462	5%
Jefferson	\$267,235	\$317	\$9,077	\$16,952	\$630	55%	844	19,126	4%
Jewell	\$54,014	\$208	\$10,530	\$17,168	\$436	55%	260	3,077	8%
Johnson	\$3,858,124	\$309	\$7,684	\$18,484	\$675	51%	12,482	544,179	2%
Kearny	\$28,563	\$260	\$8,339	\$21,766	\$599	49%	110	3,977	3%
Kingman	\$128,073	\$284	\$9,764	\$16,843	\$572	56%	451	7,858	6%
Kiowa	\$32,300	\$276	\$11,096	\$17,086	\$548	50%	117	2,553	5%
Labette	\$525,193	\$303	\$7,648	\$14,898	\$550	61%	1,735	21,607	8%
Lane	\$20,749	\$256	\$10,558	\$17,621	\$534	53%	81	1,750	5%
Leavenworth	\$789,322	\$317	\$6,931	\$17,456	\$649	54%	2,490	76,227	3%
Lincoln	\$68,808	\$293	\$8,392	\$16,401	\$562	59%	235	3,241	7%
Linn	\$210,641	\$293	\$9,098	\$16,321	\$574	56%	718	9,656	7%
Logan	\$56,026	\$324	\$9,744	\$14,911	\$554	61%	173	2,756	6%
Lyon	\$613,476	\$312	\$8,196	\$15,667	\$586	60%	1,969	33,690	6%
Marion	\$266,630	\$316	\$9,960	\$17,675	\$634	56%	844	12,660	7%
Marshall	\$226,549	\$264	\$8,965	\$16,725	\$527	54%	859	10,117	8%
McPherson	\$429,495	\$325	\$9,890	\$18,311	\$666	56%	1,321	29,180	5%
Meade	\$37,943	\$263	\$9,940	\$17,462	\$549	50%	144	4,575	3%

Homestead Refunds by County - Tax Year 2009

County	TOTAL HOMESTEAD REFUND	AVERAGE HOMESTEAD REFUND	AVERAGE SOCIAL SECURITY	AVERAGE HOUSEHOLD INCOME	AVERAGE PROPERTY TAX PAID	AVERAGE REFUND PERCENTAGE	NUMBER OF FILERS	COUNTY POPULATION	NUMBER OF FILERS /POPULATION
Miami	\$377,769	\$314	\$9,131	\$16,915	\$633	54%	1,205	32,787	4%
Mitchell	\$108,466	\$270	\$8,035	\$16,356	\$529	57%	401	6,373	6%
Montgomery	\$796,568	\$314	\$8,210	\$14,950	\$559	63%	2,536	35,471	7%
Morris	\$101,127	\$280	\$9,825	\$16,562	\$558	56%	361	5,923	6%
Morton	\$29,965	\$261	\$8,092	\$17,244	\$537	53%	115	3,233	4%
Nemaha	\$131,532	\$266	\$9,434	\$17,383	\$544	53%	494	10,178	5%
Neosho	\$367,002	\$299	\$8,022	\$16,219	\$577	55%	1,228	16,512	7%
Ness	\$37,552	\$207	\$9,700	\$17,719	\$455	49%	181	3,107	6%
Norton	\$71,715	\$246	\$10,217	\$16,280	\$485	56%	292	5,671	5%
Osage	\$355,457	\$334	\$8,344	\$17,610	\$657	62%	1,063	16,295	7%
Osborne	\$69,100	\$244	\$7,329	\$15,918	\$449	58%	283	3,858	7%
Ottawa	\$87,470	\$294	\$8,905	\$17,303	\$596	53%	298	6,091	5%
Pawnee	\$103,993	\$244	\$7,990	\$17,978	\$545	49%	427	6,973	6%
Phillips	\$113,994	\$258	\$8,670	\$16,538	\$515	55%	441	5,642	8%
Pottawatomie	\$241,916	\$290	\$8,939	\$17,908	\$616	51%	835	21,604	4%
Pratt	\$191,310	\$325	\$9,493	\$15,031	\$580	63%	589	9,656	6%
Rawlins	\$42,390	\$249	\$8,135	\$17,671	\$515	55%	170	2,519	7%
Reno	\$1,496,751	\$318	\$9,145	\$15,964	\$605	58%	4,700	64,511	7%
Republic	\$97,430	\$258	\$6,535	\$16,073	\$493	58%	378	4,980	8%
Rice	\$143,265	\$253	\$9,596	\$17,420	\$527	53%	566	10,083	6%
Riley	\$372,227	\$299	\$7,509	\$18,019	\$637	52%	1,246	71,115	2%
Rooks	\$102,001	\$275	\$7,639	\$16,263	\$537	55%	371	5,181	7%
Rush	\$89,138	\$293	\$5,806	\$15,680	\$527	60%	304	3,307	9%
Russell	\$151,463	\$267	\$10,386	\$16,318	\$538	56%	567	6,970	8%
Saline	\$1,169,919	\$325	\$8,186	\$16,303	\$628	57%	3,601	55,606	6%
Scott	\$74,537	\$313	\$10,074	\$16,846	\$609	57%	238	4,936	5%
Sedgwick	\$8,327,320	\$326	\$6,719	\$16,395	\$622	58%	25,582	498,365	5%
Seward	\$170,146	\$326	\$8,969	\$16,443	\$619	57%	522	22,952	2%
Shawnee	\$3,436,370	\$321	\$6,616	\$15,203	\$599	59%	10,709	177,934	6%
Sheridan	\$40,123	\$289	\$10,818	\$16,638	\$543	56%	139	2,556	5%
Sherman	\$124,995	\$295	\$8,303	\$15,435	\$536	61%	423	6,010	7%
Smith	\$84,025	\$253	\$9,227	\$16,984	\$516	55%	332	3,853	9%
Stafford	\$65,466	\$241	\$6,697	\$16,264	\$489	56%	272	4,437	6%
Stanton	\$16,573	\$197	\$6,015	\$17,946	\$473	47%	84	2,235	4%
Stevens	\$31,981	\$252	\$7,643	\$16,915	\$510	55%	127	5,724	2%
Sumner	\$345,982	\$285	\$9,612	\$16,909	\$584	55%	1,212	24,132	5%
Thomas	\$105,705	\$266	\$8,434	\$17,857	\$595	49%	398	7,900	5%
Trego	\$56,583	\$260	\$10,205	\$16,501	\$513	55%	218	3,001	7%
Wabaunsee	\$93,994	\$305	\$7,106	\$17,628	\$640	52%	308	7,053	4%
Wallace	\$23,170	\$276	\$8,716	\$16,046	\$520	57%	84	1,485	6%
Washington	\$107,450	\$246	\$11,151	\$17,872	\$508	54%	436	5,799	8%
Wichita	\$25,232	\$252	\$9,162	\$19,416	\$586	46%	100	2,234	4%
Wilson	\$208,482	\$272	\$7,403	\$16,105	\$520	58%	766	9,409	8%
Woodson	\$109,858	\$323	\$8,606	\$14,994	\$565	65%	340	3,309	10%
Wyandotte	\$2,955,299	\$342	\$5,757	\$15,883	\$631	60%	8,634	157,505	5%
STATEWIDE	\$41,637,728	\$310	\$7,715	\$16,461	\$604	53%	134,281	2,853,118	5%

Audit Services
Assessments by Tax Type

Audit Services 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 2009		Fiscal Year 2010		Fiscal Year 2011	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	52	\$40,856,792	56	\$22,508,819	62	\$32,025,683
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	118	\$5,413,535	221	\$55,480,388	149	\$9,460,816
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	221	\$55,480,388	149	\$9,460,816
Retailers' Sales	Assessments	1236	\$27,358,060	1820	\$87,661,638	1386	\$180,046,483
	Refunds	319	(\$6,148,798)	328	(\$7,468,227)	564	(\$65,663,888)
	Total - Net	1555	\$21,209,262	2148	\$80,193,411	1950	\$114,382,595
Retailers' Use	Assessments	57	\$2,639,594	77	\$1,577,732	117	\$3,826,277
	Refunds	157	(\$5,200,061)	184	(\$9,612,869)	136	(\$2,637,470)
	Total - Net	214	(\$2,560,467)	261	(\$8,035,137)	253	\$1,188,807
Consumers' Use	Assessments	1799	\$7,778,029	1190	\$27,583,001	1009	\$38,770,827
	Refunds	72	(\$5,040,043)	115	(\$26,751,642)	63	(\$1,204,176)
	Total - Net	1871	\$2,737,986	1305	\$831,359	1072	\$37,566,651
Retail Liquor Excise	Assessments	22	604,254	14	\$255,675	15	\$492,533
	Refunds	0	\$0	*	*	0	\$0
	Total - Net	22	\$604,254	*	*	15	\$492,533
Liquor Enforcement	Assessments	*	*	11	\$489,038	13	\$447,161
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	11	\$489,038	13	\$447,161
Interstate & IFTA Motor Fuel	Assessments	176	\$440,154	212	\$522,704	164	\$339,075
	Refunds	10	(\$2,665)	10	(\$5,686)	10	(\$43,636)
	Total - Net	186	\$437,489	222	\$517,018	174	\$295,439
Withholding	Assessments	85	\$2,949,280	53	\$999,972	48	\$1,238,410
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	53	\$999,972	48	\$1,238,410
Other Taxes	Assessments	87	\$1,922,798	140	\$14,661,388	126	\$6,028,006
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
TOTALS	Assessments	3632	\$89,962,496	3794	\$211,740,355	3089	\$272,675,271
	Refunds	576	(\$17,954,235)	651	(\$45,514,041)	784	(\$70,009,469)
	Total - Net	4208	\$72,008,261	4445	\$166,226,314	3873	\$202,665,802

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

Audit Services
Cash Collections by Tax Type

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

Cash collections covers audit payments received during the year. Audit payments come from audits issued during the last 15 years as well as current year audits.

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

Tax Type		Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	43	\$16,925,034	56	\$11,713,783	72	\$18,225,813
	Refunds	5	(\$1,575,387)	*	*	*	*
	Total - Net	48	\$15,349,647	*	*	*	*
Retailers' Sales	Amount Collected	1,038	\$6,871,421	1902	\$6,703,848	1445	\$12,377,715
	Refunds	333	(\$2,886,838)	246	(\$4,801,673)	499	(\$6,577,680)
	Total - Net	1371	\$3,984,583	2148	\$1,902,175	1944	\$5,800,035
Retailers' Use	Amount Collected	52	\$802,933	126	\$423,144	107	\$1,350,148
	Refunds	150	(\$3,353,417)	135	(\$6,068,601)	143	(\$2,815,604)
	Total - Net	202	(\$2,550,484)	261	(\$5,645,457)	250	(\$1,465,456)
Consumers' Use	Amount Collected	1,965	\$3,864,115	1221	\$6,694,950	898	\$3,360,391
	Refunds	63	(\$11,042,427)	84	(\$12,658,107)	75	(\$14,303,780)
	Total - Net	2028	(\$7,178,312)	1305	(\$5,963,157)	973	(\$10,943,389)
Retail Liquor Excise	Amount Collected	6	\$105,440	15	\$30,990	10	\$168,316
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	6	\$105,440	15	\$30,990	10	\$168,316
Liquor Enforcement	Amount Collected	*	*	11	\$82,104	5	\$79,714
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	*	*	11	\$82,104	5	\$79,714
Interstate & IFTA Motor Fuel	Amount Collected	145	\$150,758	212	\$222,069	158	\$160,204
	Refunds	11	(\$3,885)	10	(\$5,686)	10	(\$43,636)
	Total - Net	156	\$146,873	222	\$216,383	168	\$116,568
Individual Income Tax	Amount Collected	55	\$2,325,666	221	\$346,508	88	\$4,993,519
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	221	\$346,508	88	\$4,993,519
Withholding	Amount Collected	41	\$419,707	53	\$51,421	36	\$84,506
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	41	\$419,707	53	\$51,421	36	\$84,506
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	139	\$2,654,646	209	\$12,641,118	197	\$16,738,434
TOTALS	Amount Collected	3420	\$32,407,439	3961	\$28,800,476	2931	\$42,872,064
	Refunds	572	(\$19,475,339)	484	(\$25,138,391)	740	(\$27,299,817)
	Total - Net	3992	\$12,932,100	4445	\$3,662,085	3671	\$15,572,247

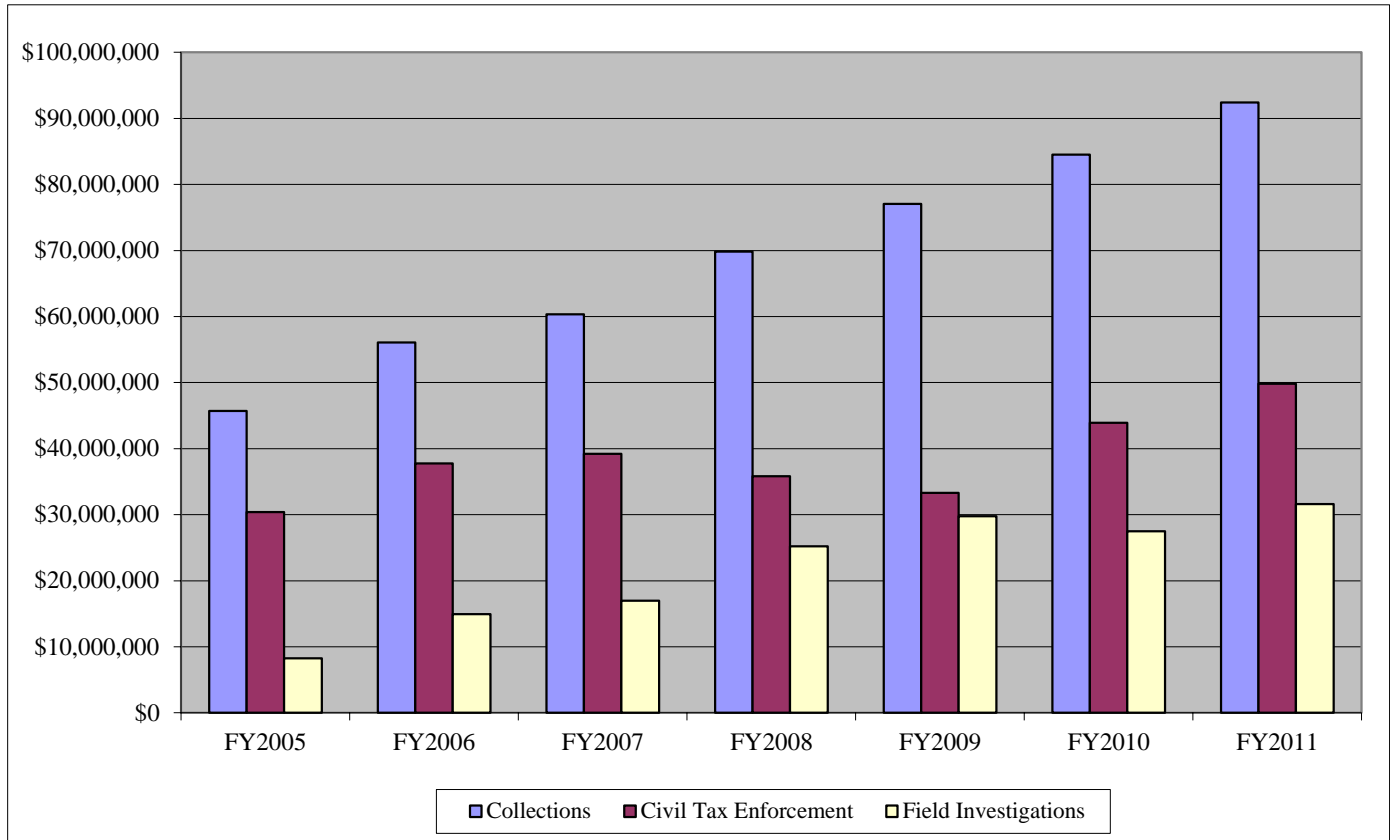
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Recovery of Accounts Receivable by Business Area of Compliance Enforcement

Overall Area Performance: 2005 compared to 2011:

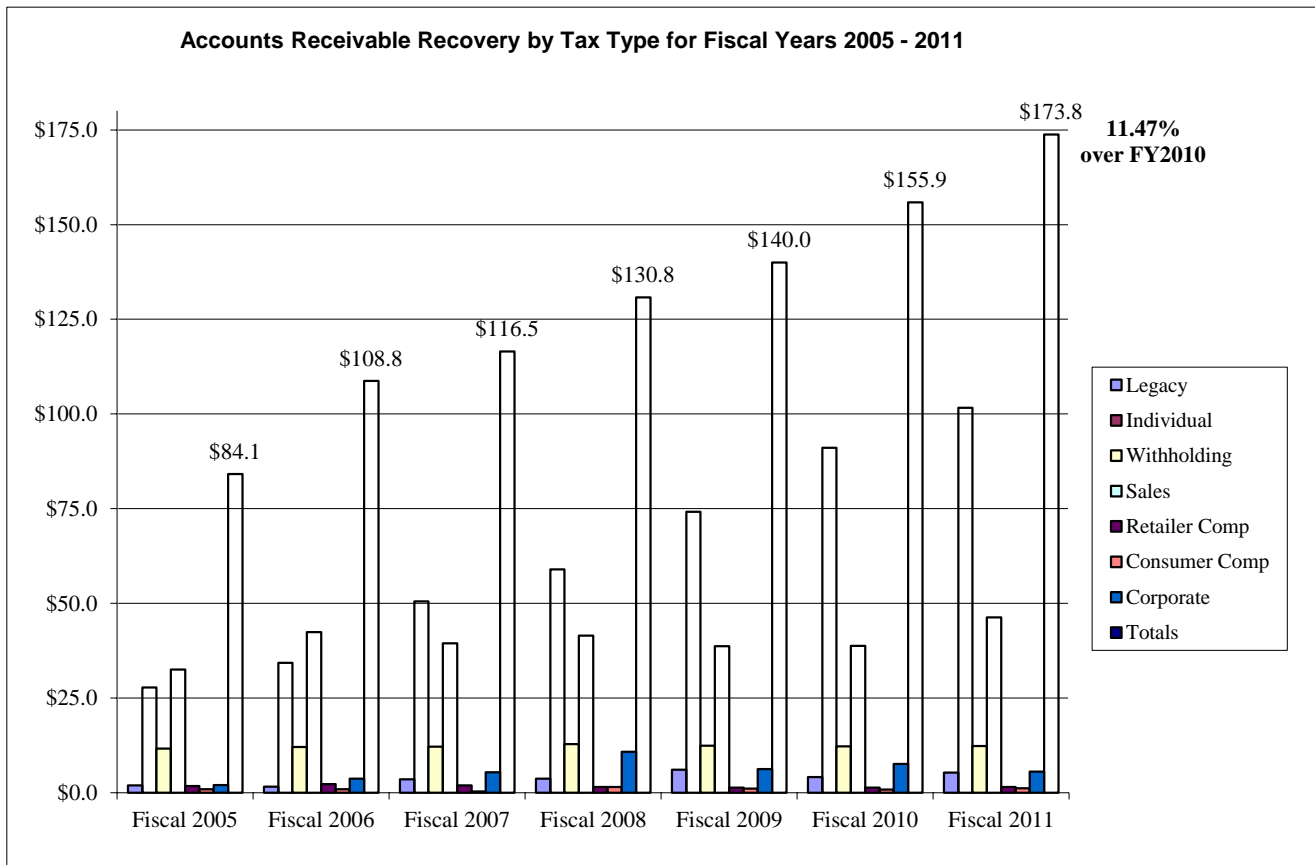
- Recovery efforts increased over FY2010 by **11.47%**, or **\$17.9 Million**.
- Individual area performances were as follows:
- Collections increased its collection performance by **9.31%**, Civil Tax Enforcement by **13.42%** and Field Investigations (FI) by **+15.00%**.

Accounts Receivable Recovery Clustered by Collection Area Across Fiscal Years 2005 - 2011



	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	Inc (Dec) Over Last Year
Collections	\$45,688,566	\$56,047,894	\$60,318,930	\$69,834,528	\$77,039,893	\$84,528,782	\$92,402,476	9.31%
Civil Tax Enforcement	\$30,382,974	\$37,777,026	\$39,210,620	\$35,826,171	\$33,278,002	\$43,920,853	\$49,815,195	13.42%
Field Investigations	\$8,242,717	\$14,927,812	\$16,986,808	\$25,199,564	\$29,746,151	\$27,485,655	\$31,608,310	15.00%
TOTAL	\$84,314,257	\$108,752,732	\$116,516,358	\$130,860,263	\$140,064,046	\$155,935,290	\$173,825,981	11.47%

Compliance Enforcement - Taxation
Accounts Receivable Recovery by Tax Type



Legacy taxes include the following: Transient Guest, Retail Liquor, Liquor Enforcement, and Bingo taxes.

Figures are in Millions

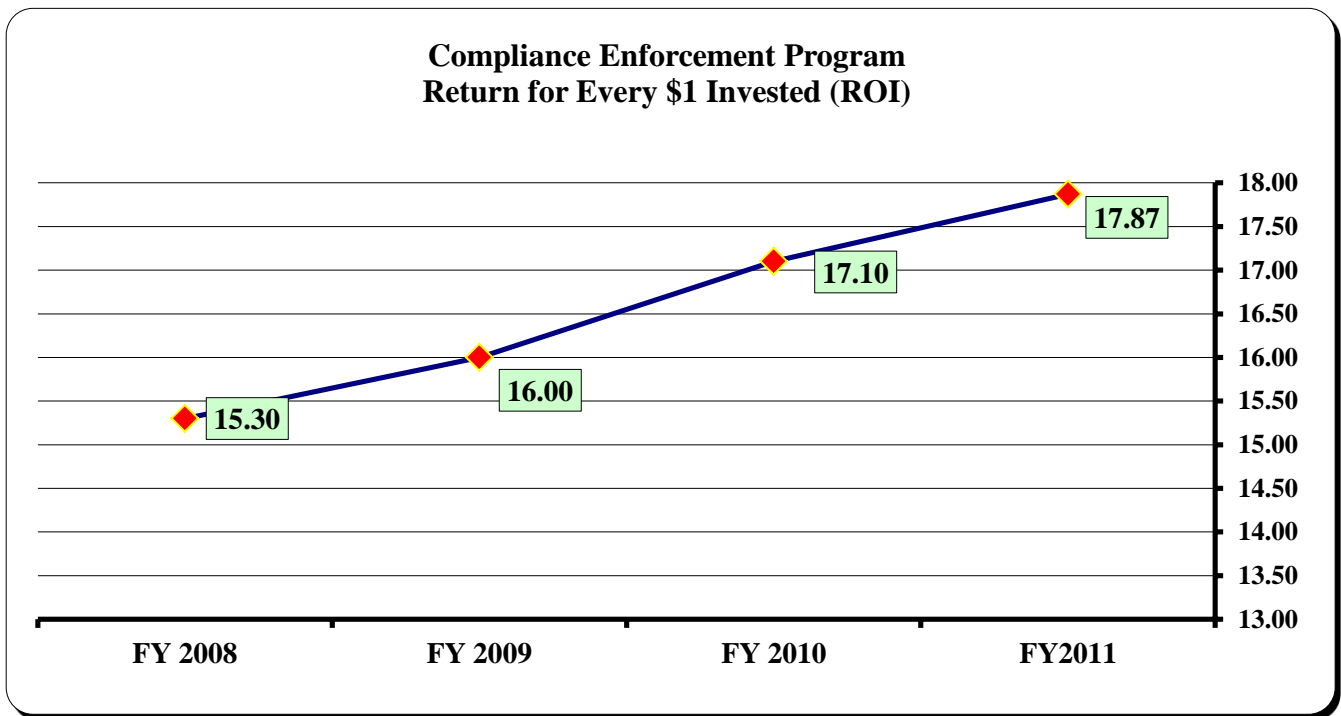
	Fiscal 2005	Fiscal 2006	Fiscal 2007	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011
Legacy	\$1.9	\$1.6	\$3.5	\$3.7	\$6.1	\$4.1	\$5.3
Individual	\$27.8	\$34.3	\$50.5	\$59.0	\$74.2	\$91.1	\$101.6
Withholding	\$11.6	\$12.0	\$12.1	\$12.8	\$12.4	\$12.2	\$12.3
Sales	\$32.5	\$42.4	\$39.5	\$41.5	\$38.7	\$38.8	\$46.3
Retailer Comp	\$1.7	\$2.2	\$1.9	\$1.5	\$1.3	\$1.3	\$1.5
Consumer Comp	\$0.9	\$0.9	\$0.3	\$1.5	\$1.1	\$0.8	\$1.2
Corporate	\$2.0	\$3.7	\$5.4	\$10.8	\$6.2	\$7.6	\$5.6
Other	\$5.6	\$11.5	\$3.3	\$0.0	\$0.0	\$0.0	\$0.0
Totals	\$84.1	\$108.8	\$116.5	\$130.8	\$140.0	\$155.9	\$173.8

Kansas Department of Revenue
Division of Taxation
Compliance Enforcement Program
Program Return on Investment (ROI)

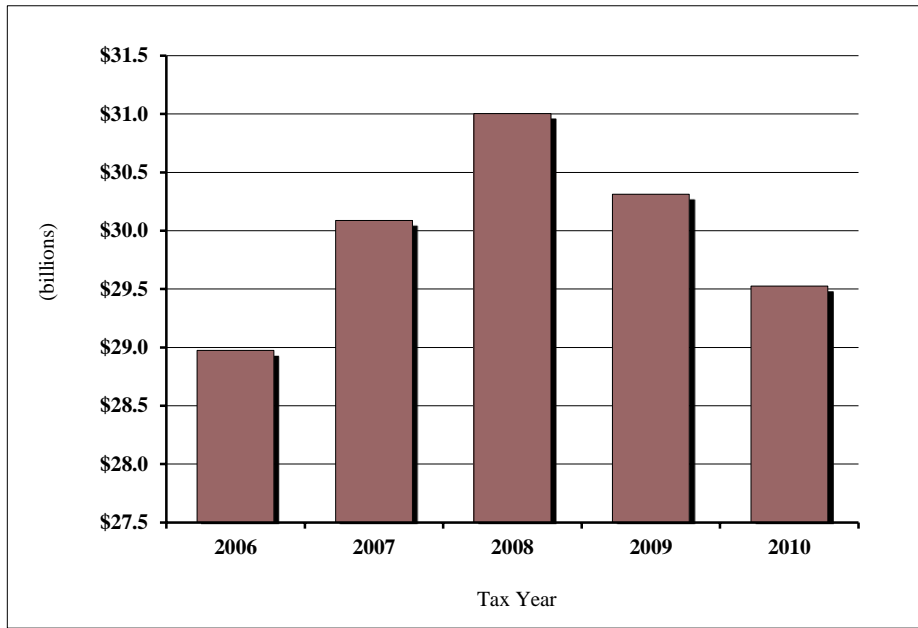
	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Invested Salaries (<i>inc. Fringe Benefits</i>) \$	7,385,378	\$ 7,635,645	\$ 8,002,691	\$ 8,599,261 ¹
Operating Expenses \$	1,176,900	\$ 1,121,582	\$ 1,136,093	\$ 1,126,698
Total Program Investment	\$ 8,562,278	\$ 8,757,227	\$ 9,138,784	\$ 9,725,959
Fiscal Year AR Recovery/Discovery	\$ 130,860,263	\$ 140,064,046	\$ 155,935,290	\$ 173,825,981
ROI Dollars \$	122,297,985	\$ 131,306,819	\$ 146,796,506	\$ 164,100,022
ROI Ratio	15.30	16.00	17.10	17.87 ²

1 - Includes actual salaries with benefits and temp workers.

2 - For every \$1 invested to operate Compliance Enforcement, we returned \$17.87 to the State coffers.



Statewide Assessed Property Values



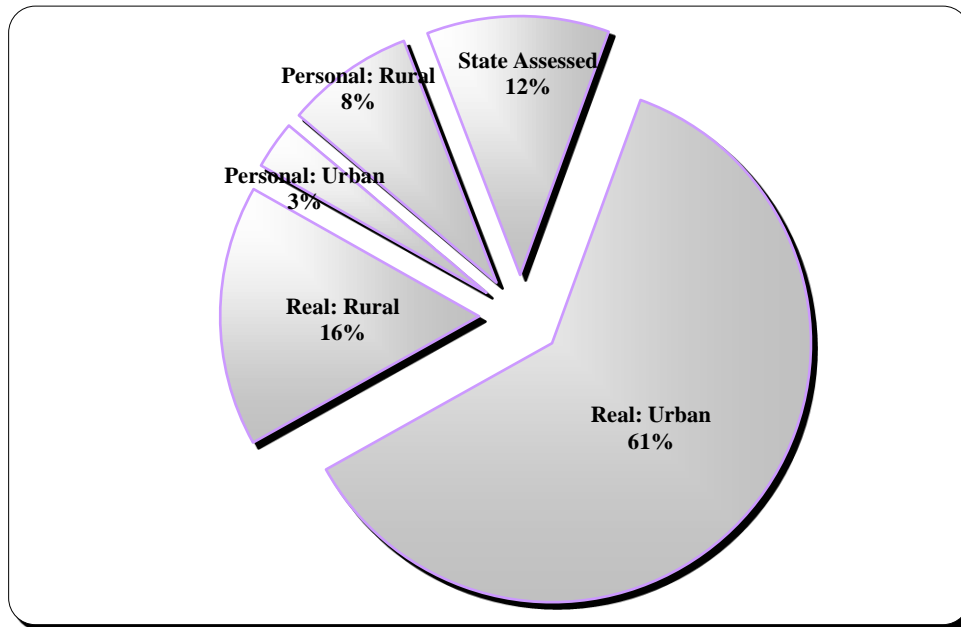
Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2006	\$28,973,127,178	7.0%
2007	\$30,087,769,809	3.8%
2008	\$31,003,847,988	3.0%
2009	\$30,312,185,808	-2.2%
2010	\$29,524,719,005	-2.6%

Assessed Valuation by Property Type, Tax Years 2009 and 2010

Assessed value is the value on which the tax burden to support local government services, special assessments and public schools is allocated among property owners. Appraised value X assessment % = assessed value. Personal property is every tangible thing that is the subject of ownership, not forming part or parcel of real property. Real property is land and all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto, except as otherwise specifically provided.

Assessed Valuation by Property Type, Tax Year 2010



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2009</u>	<u>Assessed Valuation Tax Year 2010</u>	<u>Percent Change</u>	<u>2010 Percent Total</u>
Locally Assessed:				
Real: Urban	\$18,406,027,028	\$18,109,633,256	-1.6%	61.3%
Real: Rural	\$4,841,927,393	\$4,807,821,542	-0.7%	16.3%
Personal: Urban	\$1,051,247,664	\$886,083,787	-15.7%	3.0%
Personal: Rural	\$2,886,201,008	\$2,360,791,266	-18.2%	8.0%
State Assessed	<u>\$3,126,782,715</u>	<u>\$3,360,389,154</u>	7.5%	11.4%
Total	\$30,312,185,808	\$29,524,719,005	-2.6%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2009 Assessed <u>Valuation</u>	2009 Percent <u>Total</u>	2010 Assessed <u>Valuation</u>	2010 Percent <u>Total</u>
State-Assessed	\$3,126,782,715	10.3%	\$3,360,389,154	11.4%
County-Assessed Real	\$23,247,954,421	76.7%	\$22,917,454,798	77.6%
County-Assessed Personal	<u>\$3,937,448,672</u>	<u>13.0%</u>	<u>\$3,246,875,053</u>	<u>11.0%</u>
Total	\$30,312,185,808	100.0%	\$29,524,719,005	100.0%

Tax Year State-Assessed Property

<u>Property Category</u>	2009 Assessed <u>Valuation</u>	2009 Percent <u>Total</u>	2010 Assessed <u>Valuation</u>	2010 Percent <u>Total</u>
Telephone	\$380,957,500	12.2%	\$349,348,810	10.4%
Water Plants	\$2,482,858	0.1%	\$2,720,703	0.1%
Electric Power Companies	\$1,327,504,289	42.5%	\$1,384,143,316	41.2%
Pipeline Companies	\$1,120,981,534	35.9%	\$1,177,842,533	35.1%
Stored Gas Companies	\$0	0.0%	\$84,599,324	2.5%
Railroad Companies	<u>\$294,856,534</u>	<u>9.4%</u>	<u>\$361,734,468</u>	<u>10.8%</u>
Total	\$3,126,782,715	100.0%	\$3,360,389,154	100.0%

Real and Personal Property Taxes Levied, Except Motor Vehicle Property Tax

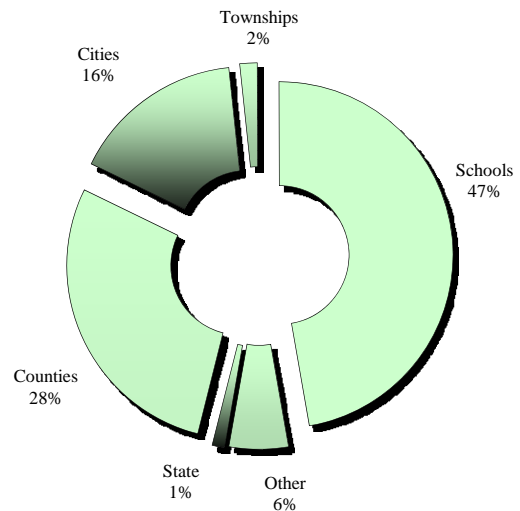
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

General Property Taxes by Local and State and Tax Year, in millions

<u>Tax Years</u>	<u>Local Total</u>	<u>State Total</u>	<u>*Total</u>	<u>Percent Change of Total</u>
2005	\$3,134.6	\$40.5	\$3,175.1	6.7%
2006	\$3,375.0	\$43.4	\$3,418.4	7.1%
2007	\$3,554.9	\$45.1	\$3,600.0	7.7%
2008	\$3,723.7	\$46.5	\$3,770.3	5.3%
2009	\$3,747.4	\$45.5	\$3,792.9	4.7%
2010	\$3,762.0	\$44.2	\$3,806.2	0.4%

Tax Year 2010 Total General Property Taxes, by Taxing District

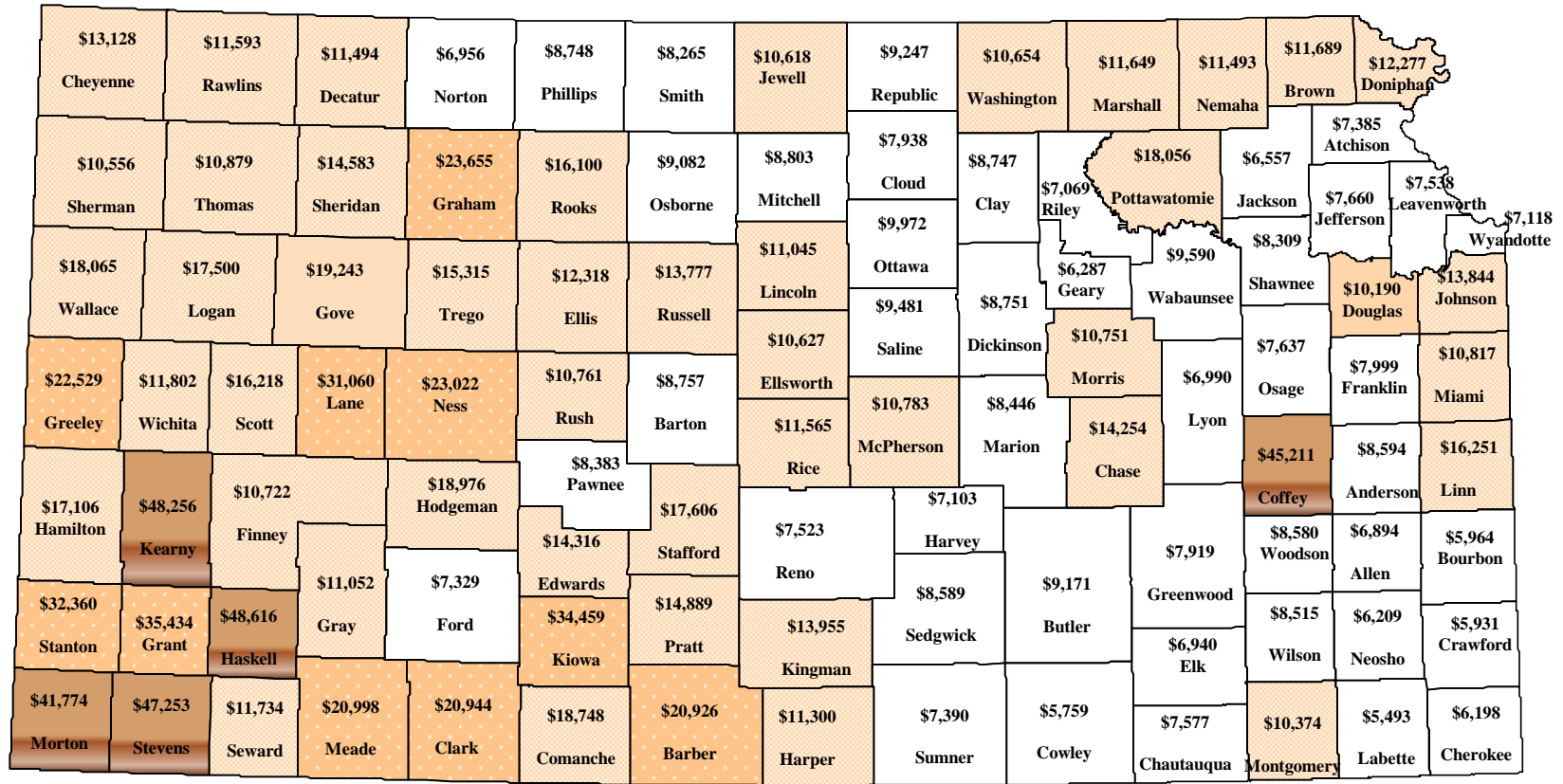
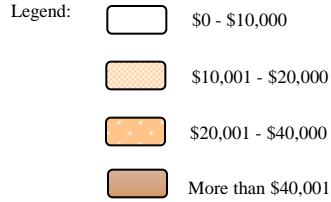
<u>Taxing District</u>	<u>Amount</u>	<u>Percent Total</u>
State	\$44,173,994	1.2%
Counties	\$1,076,349,320	28.3%
Cities	\$612,873,822	16.1%
Townships	\$61,659,464	1.6%
Schools	\$1,801,151,697	47.3%
Other	\$209,987,690	5.5%
*Total	\$3,806,195,987	100.0%
Total Local	\$3,762,021,993	98.8%
Total State	\$44,173,994	1.2%
*Total	\$3,806,195,987	100.0%



*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax (see page 77).

Other includes: cemetery; drainage; fire; hospital; library; light; and all other taxing districts.

Total Assessed Value of Property Per Capita, 2010



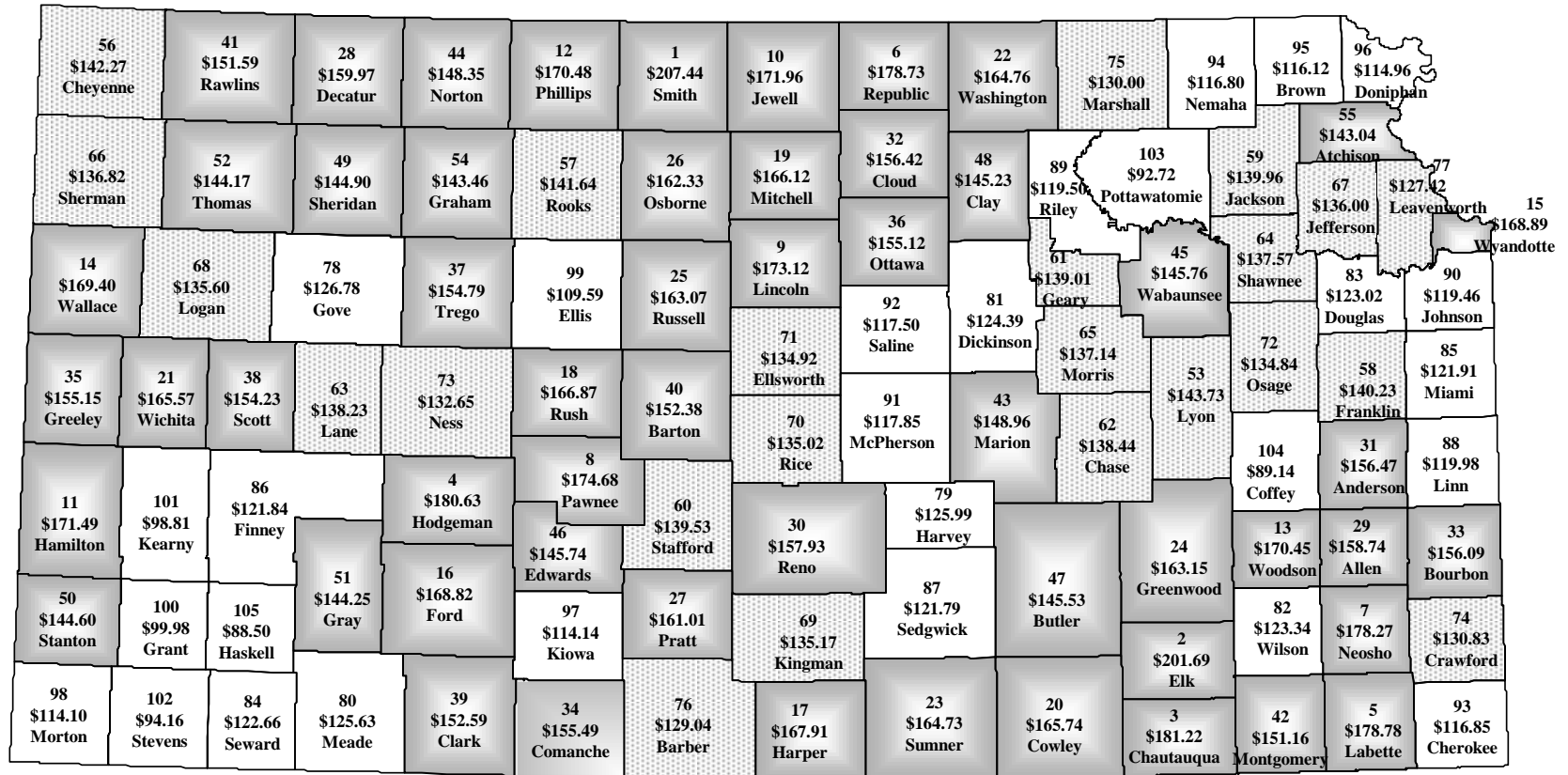
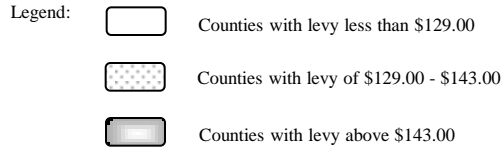
Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2008 through 2010

<u>County</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>County</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Allen	142.81	155.19	158.74	Logan	134.38	141.26	135.60
Anderson	152.90	155.22	156.47	Lyon	130.63	136.50	143.73
Atchison	143.08	146.77	143.04	Marion	145.37	147.10	148.96
Barber	113.99	115.29	129.04	Marshall	134.43	135.74	130.00
Barton	150.87	154.00	152.38	McPherson	117.83	118.32	117.85
Bourbon	148.95	150.91	156.09	Meade	110.28	114.22	125.63
Brown	118.65	120.54	116.12	Miami	117.81	121.55	121.91
Butler	141.14	142.06	145.53	Mitchell	162.34	165.20	166.12
Chase	130.03	133.78	138.44	Montgomery	144.84	157.85	151.16
Chautauqua	160.33	176.74	181.22	Morris	121.60	127.91	137.14
Cherokee	115.65	116.58	116.85	Morton	92.23	90.96	114.10
Cheyenne	100.86	101.91	142.27	Nemaha	119.43	122.75	116.80
Clark	148.44	145.17	152.59	Neosho	150.92	154.41	178.27
Clay	138.76	142.38	145.23	Ness	121.53	139.03	132.65
Cloud	156.94	158.49	156.42	Norton	138.53	144.94	148.35
Coffey	83.48	89.67	89.14	Osage	126.39	128.76	134.84
Comanche	130.98	130.15	155.49	Osborne	161.61	169.49	162.33
Cowley	161.87	162.32	165.74	Ottawa	148.09	149.02	155.12
Crawford	127.09	130.75	130.83	Pawnee	162.34	170.30	174.68
Decatur	145.65	158.95	159.97	Phillips	150.45	161.58	170.48
Dickinson	114.12	121.70	124.39	Pottawatomie	90.33	92.34	92.72
Doniphan	112.62	116.67	114.96	Pratt	166.57	162.07	161.01
Douglas	116.81	118.03	123.02	Rawlins	133.75	141.17	151.59
Edwards	134.35	136.38	145.74	Reno	151.49	155.95	157.93
Elk	193.14	194.56	201.69	Republic	157.67	164.61	178.73
Ellis	107.02	112.43	109.59	Rice	125.81	132.57	135.02
Ellsworth	139.03	138.01	134.92	Riley	105.12	113.23	119.50
Finney	107.95	116.62	121.84	Rooks	130.90	153.14	141.64
Ford	166.63	167.45	168.82	Rush	162.77	168.88	166.87
Franklin	136.11	137.75	140.23	Russell	154.68	169.93	163.07
Geary	130.30	135.97	139.01	Saline	113.42	116.97	117.50
Gove	118.85	129.00	126.78	Scott	136.40	144.47	154.23
Graham	126.38	158.18	143.46	Sedgwick	118.79	121.02	121.79
Grant	86.25	86.08	99.98	Seward	106.73	109.59	122.66
Gray	142.82	144.95	144.25	Shawnee	135.65	137.20	137.57
Greeley	140.56	144.52	155.15	Sheridan	130.49	144.26	144.90
Greenwood	157.44	158.99	163.15	Sherman	119.57	123.48	136.82
Hamilton	140.38	141.55	171.49	Smith	189.83	197.44	207.44
Harper	140.51	151.49	167.91	Stafford	135.62	142.82	139.53
Harvey	121.99	123.57	125.99	Stanton	109.09	112.54	144.60
Haskell	77.27	82.25	88.50	Stevens	73.02	82.07	94.16
Hodgeman	178.96	195.36	180.63	Sumner	156.45	161.44	164.73
Jackson	135.72	137.74	139.96	Thomas	142.00	142.67	144.17
Jefferson	133.04	134.95	136.00	Trego	131.00	142.70	154.79
Jewell	172.22	170.87	171.96	Wabaunsee	137.76	141.57	145.76
Johnson	111.92	114.53	119.46	Wallace	150.94	158.56	169.40
Kearny	83.71	86.35	98.81	Washington	159.11	162.18	164.76
Kingman	119.63	126.24	135.17	Wichita	163.15	177.36	165.57
Kiowa	108.45	109.74	114.14	Wilson	117.74	111.39	123.34
Labette	167.68	176.17	178.78	Woodson	149.33	159.84	170.45
Lane	126.58	145.59	138.23	Wyandotte	153.52	163.43	168.89
Leavenworth	119.40	126.23	127.42				
Lincoln	163.83	175.04	173.25	Statewide	121.61	125.13	129.25
Linn	113.00	116.13	119.98				

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2010

Each county shows: Rank: Highest to Lowest (#1 is Highest)

Levy per \$1,000 Assessed Value



Total Preliminary Real and Personal Property Taxes Levied by County

Figures do not include motor vehicles taxed under K.S.A. 79-5100.

County	Property Taxes Tax Year 2009	Property Taxes Tax Year 2010	Percent Change	County	Property Taxes Tax Year 2009	Property Taxes Tax Year 2010	Percent Change
Allen	\$14,128,760	\$14,632,864	3.6%	Logan	\$5,301,299	\$6,539,985	23.4%
Anderson	\$10,772,877	\$10,894,482	1.1%	Lyon	\$31,916,845	\$33,846,340	6.0%
Atchison	\$18,022,349	\$17,879,397	-0.8%	Marion	\$15,034,980	\$15,928,257	5.9%
Barber	\$14,148,283	\$13,126,285	-7.2%	Marshall	\$13,985,141	\$15,319,715	9.5%
Barton	\$35,197,621	\$36,929,326	4.9%	McPherson	\$36,581,377	\$37,079,871	1.4%
Bourbon	\$13,841,740	\$14,125,668	2.1%	Meade	\$12,543,706	\$12,068,720	-3.8%
Brown	\$12,380,594	\$13,550,663	9.5%	Miami	\$43,551,085	\$43,238,246	-0.7%
Butler	\$91,605,385	\$87,924,277	-4.0%	Mitchell	\$9,012,022	\$9,319,616	3.4%
Chase	\$5,157,770	\$5,505,391	6.7%	Montgomery	\$54,495,338	\$55,623,696	2.1%
Chautauqua	\$4,716,091	\$5,037,897	6.8%	Morris	\$8,082,135	\$8,732,991	8.1%
Cherokee	\$15,547,714	\$15,646,081	0.6%	Morton	\$16,114,352	\$15,409,888	-4.4%
Cheyenne	\$4,568,105	\$5,091,725	11.5%	Nemaha	\$11,651,962	\$13,662,828	17.3%
Clark	\$8,123,253	\$7,078,815	-12.9%	Neosho	\$19,640,906	\$18,274,992	-7.0%
Clay	\$10,568,531	\$10,842,179	2.6%	Ness	\$8,377,954	\$9,488,174	13.3%
Cloud	\$11,452,785	\$11,835,841	3.3%	Norton	\$5,649,918	\$5,851,781	3.6%
Coffey	\$34,275,709	\$34,663,923	1.1%	Osage	\$15,946,315	\$16,780,561	5.2%
Comanche	\$6,250,298	\$5,512,424	-11.8%	Osborne	\$5,707,747	\$5,687,598	-0.4%
Cowley	\$34,309,049	\$34,658,476	1.0%	Ottawa	\$9,069,951	\$9,421,396	3.9%
Crawford	\$30,781,253	\$30,365,006	-1.4%	Pawnee	\$10,089,647	\$10,210,394	1.2%
Decatur	\$4,910,595	\$5,444,272	10.9%	Phillips	\$7,465,525	\$8,414,047	12.7%
Dickinson	\$20,349,658	\$21,502,717	5.7%	Pottawatomie	\$34,522,192	\$36,165,639	4.8%
Doniphan	\$9,303,570	\$11,213,016	20.5%	Pratt	\$22,224,117	\$23,147,408	4.2%
Douglas	\$132,446,592	\$138,936,734	4.9%	Rawlins	\$3,978,713	\$4,426,779	11.3%
Edwards	\$6,577,090	\$6,336,376	-3.7%	Reno	\$73,892,057	\$76,640,908	3.7%
Elk	\$4,117,134	\$4,033,773	-2.0%	Republic	\$7,532,950	\$8,230,878	9.3%
Ellis	\$36,274,330	\$38,408,641	5.9%	Rice	\$15,447,491	\$15,744,632	1.9%
Ellsworth	\$9,129,016	\$9,314,883	2.0%	Riley	\$56,365,575	\$60,071,453	6.6%
Finney	\$57,919,717	\$54,964,755	-5.1%	Rooks	\$11,326,331	\$11,814,593	4.3%
Ford	\$39,557,523	\$41,883,252	5.9%	Rush	\$5,717,054	\$5,938,255	3.9%
Franklin	\$28,686,294	\$29,157,218	1.6%	Russell	\$14,715,708	\$15,658,841	6.4%
Geary	\$28,816,342	\$30,028,391	4.2%	Saline	\$61,405,366	\$61,944,944	0.9%
Gove	\$5,717,452	\$6,574,859	15.0%	Scott	\$11,016,007	\$12,346,607	12.1%
Graham	\$8,193,343	\$8,812,778	7.6%	Sedgwick	\$517,143,044	\$521,357,140	0.8%
Grant	\$31,691,244	\$27,734,555	-12.5%	Seward	\$34,659,888	\$33,034,166	-4.7%
Gray	\$9,377,924	\$9,574,861	2.1%	Shawnee	\$204,619,456	\$203,375,571	-0.6%
Greeley	\$5,147,923	\$4,358,901	-15.3%	Sheridan	\$4,870,571	\$5,401,214	10.9%
Greenwood	\$8,236,933	\$8,642,328	4.9%	Sherman	\$7,835,061	\$8,680,015	10.8%
Hamilton	\$9,601,449	\$7,891,138	-17.8%	Smith	\$6,356,923	\$6,605,824	3.9%
Harper	\$11,172,760	\$11,448,808	2.5%	Stafford	\$10,480,935	\$10,899,952	4.0%
Harvey	\$30,273,084	\$31,038,639	2.5%	Stanton	\$11,520,866	\$10,457,718	-9.2%
Haskell	\$19,797,427	\$18,310,891	-7.5%	Stevens	\$33,920,916	\$25,468,775	-24.9%
Hodgeman	\$6,325,565	\$6,567,181	3.8%	Sumner	\$28,332,373	\$29,379,713	3.7%
Jackson	\$12,101,923	\$12,353,648	2.1%	Thomas	\$11,837,311	\$12,391,133	4.7%
Jefferson	\$19,503,148	\$19,924,355	2.2%	Trego	\$5,915,105	\$7,114,435	20.3%
Jewell	\$5,568,239	\$5,618,379	0.9%	Wabaunsee	\$9,329,016	\$9,858,394	5.7%
Johnson	\$912,346,298	\$899,960,914	-1.4%	Wallace	\$3,812,588	\$4,544,487	19.2%
Kearny	23504067.5	18962629.88	-19.3%	Washington	\$9,881,598	\$10,179,299	3.0%
Kingman	\$14,820,876	\$14,823,047	0.0%	Wichita	\$4,810,564	\$4,365,485	-9.3%
Kiowa	\$9,909,107	\$10,041,216	1.3%	Wilson	\$11,649,457	\$9,882,429	-15.2%
Labette	\$22,047,568	\$21,217,681	-3.8%	Woodson	\$4,347,896	\$4,839,075	11.3%
Lane	\$6,416,255	\$7,513,210	17.1%	Wyandotte	\$191,115,148	\$189,346,500	-0.9%
Leavenworth	\$71,955,104	\$73,210,495	1.7%				
Lincoln	\$6,310,386	\$6,201,821	-1.7%				
Linn	\$18,071,827	\$18,826,202	4.2%	Total	\$3,792,826,410	3,806,344,647	0.4%

Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

<u>County</u>	2009	2009	2010	2010	Percent	Percent
	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>
Allen	\$1,630,749	\$13,639,705	\$1,659,212	\$13,510,501	1.7%	-0.9%
Anderson	\$998,365	\$8,288,836	\$1,070,371	\$8,053,715	7.2%	-2.8%
Atchison	\$1,712,187	\$15,443,324	\$1,809,445	\$14,701,019	5.7%	-4.8%
Barber	\$587,926	\$6,188,760	\$599,024	\$6,373,544	1.9%	3.0%
Barton	\$4,263,435	\$31,919,823	\$4,188,072	\$32,001,770	-1.8%	0.3%
Bourbon	\$1,604,167	\$12,997,634	\$1,616,455	\$12,535,330	0.8%	-3.6%
Brown	\$1,042,066	\$10,113,892	\$986,569	\$10,001,009	-5.3%	-1.1%
Butler	\$8,755,960	\$76,048,996	\$8,836,671	\$72,945,341	0.9%	-4.1%
Chase	\$332,626	\$3,067,516	\$346,419	\$3,148,281	4.1%	2.6%
Chautauqua	\$477,209	\$3,881,391	\$503,187	\$3,585,816	5.4%	-7.6%
Cherokee	\$1,871,574	\$20,177,612	\$1,907,143	\$19,939,805	1.9%	-1.2%
Cheyenne	\$319,269	\$4,102,291	\$330,639	\$4,088,924	3.6%	-0.3%
Clark	\$374,605	\$2,934,971	\$372,547	\$2,900,463	-0.5%	-1.2%
Clay	\$1,053,077	\$9,069,886	\$1,074,793	\$9,049,817	2.1%	-0.2%
Cloud	\$1,311,731	\$9,736,504	\$1,293,191	\$9,443,833	-1.4%	-3.0%
Coffey	\$672,305	\$11,745,575	\$730,732	\$11,510,852	8.7%	-2.0%
Comanche	\$273,134	\$2,494,918	\$271,403	\$2,445,537	-0.6%	-2.0%
Cowley	\$4,380,073	\$32,676,630	\$4,506,272	\$31,762,955	2.9%	-2.8%
Crawford	\$3,677,460	\$35,066,508	\$3,617,525	\$33,781,178	-1.6%	-3.7%
Decatur	\$444,669	\$3,588,969	\$440,567	\$3,506,190	-0.9%	-2.3%
Dickinson	\$1,942,201	\$21,718,289	\$1,987,615	\$21,117,426	2.3%	-2.8%
Doniphan	\$729,824	\$8,065,509	\$734,620	\$7,931,812	0.7%	-1.7%
Douglas	\$9,333,739	\$99,320,457	\$9,523,453	\$98,368,548	2.0%	-1.0%
Edwards	\$428,262	\$4,038,645	\$462,475	\$4,044,237	8.0%	0.1%
Elk	\$418,377	\$3,079,154	\$487,114	\$2,813,411	16.4%	-8.6%
Ellis	\$2,977,444	\$33,134,620	\$2,889,789	\$33,209,090	-2.9%	0.2%
Ellsworth	\$826,197	\$6,858,787	\$801,517	\$6,733,965	-3.0%	-1.8%
Finney	\$3,498,564	\$40,594,127	\$3,453,268	\$39,263,102	-1.3%	-3.3%
Ford	\$4,291,879	\$30,222,585	\$4,411,207	\$30,083,726	2.8%	-0.5%
Franklin	\$2,818,712	\$25,476,434	\$2,859,121	\$24,624,033	1.4%	-3.3%
Geary	\$2,544,775	\$22,425,269	\$2,462,282	\$22,324,311	-3.2%	-0.5%
Gove	\$391,763	\$4,064,774	\$398,882	\$4,035,388	1.8%	-0.7%
Graham	\$366,014	\$3,378,791	\$364,746	\$3,428,810	-0.3%	1.5%
Grant	\$677,097	\$11,604,265	\$733,583	\$11,072,456	8.3%	-4.6%
Gray	\$1,008,223	\$8,996,607	\$1,108,557	\$9,026,234	10.0%	0.3%
Greeley	\$267,134	\$2,337,147	\$266,467	\$2,210,245	-0.2%	-5.4%
Greenwood	\$986,656	\$7,350,320	\$984,207	\$7,161,005	-0.2%	-2.6%
Hamilton	\$355,415	\$3,454,289	\$405,434	\$3,367,978	14.1%	-2.5%
Harper	\$845,588	\$7,018,903	\$822,009	\$6,821,148	-2.8%	-2.8%
Harvey	\$3,398,146	\$34,743,372	\$3,417,437	\$33,509,207	0.6%	-3.6%
Haskell	\$350,692	\$6,055,908	\$359,280	\$6,273,553	2.4%	3.6%
Hodgeman	\$396,717	\$2,523,695	\$412,157	\$2,592,914	3.9%	2.7%
Jackson	\$1,475,842	\$13,130,503	\$1,461,517	\$12,629,985	-1.0%	-3.8%
Jefferson	\$2,295,739	\$20,893,892	\$2,289,247	\$20,252,198	-0.3%	-3.1%
Jewell	\$541,242	\$3,791,188	\$593,194	\$3,897,036	9.6%	2.8%
Johnson	\$69,970,016	\$772,108,497	\$70,203,016	\$763,748,689	0.3%	-1.1%
Kearny	\$360,004	\$6,236,651	\$388,503	\$6,098,373	7.9%	-2.2%
Kingman	\$1,042,635	\$10,692,272	\$989,029	\$9,926,624	-5.1%	-7.2%
Kiowa	\$330,769	\$3,799,896	\$324,681	\$3,670,665	-1.8%	-3.4%
Labette	\$2,837,707	\$19,225,139	\$2,754,774	\$18,653,544	-2.9%	-3.0%
Lane	\$336,580	\$2,827,763	\$303,772	\$2,850,097	-9.7%	0.8%
Leavenworth	\$6,986,143	\$74,738,090	\$7,164,337	\$72,076,550	2.6%	-3.6%
Lincoln	\$444,991	\$3,280,338	\$451,895	\$3,141,781	1.6%	-4.2%

Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

<u>County</u>	2009	2009	2010	2010	Percent	Percent
	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>	<u>Tax</u>	<u>Valuation</u>
Linn	\$1,004,642	\$11,590,101	\$1,028,038	\$11,054,648	2.3%	-4.6%
Logan	\$421,444	\$3,633,137	\$429,125	\$3,751,619	1.8%	3.3%
Lyon	\$3,411,357	\$29,530,012	\$3,204,485	\$28,965,522	-6.1%	-1.9%
Marion	\$1,440,124	\$12,063,988	\$1,470,132	\$11,726,801	2.1%	-2.8%
Marshall	\$1,442,796	\$12,319,162	\$1,399,814	\$12,233,254	-3.0%	-0.7%
McPherson	\$3,251,046	\$34,590,011	\$3,314,607	\$33,881,292	2.0%	-2.0%
Meade	\$576,357	\$5,891,290	\$536,623	\$5,943,729	-6.9%	0.9%
Miami	\$3,892,910	\$40,390,840	\$3,835,576	\$39,214,156	-1.5%	-2.9%
Mitchell	\$1,158,815	\$8,391,806	\$1,168,423	\$8,208,848	0.8%	-2.2%
Montgomery	\$4,133,433	\$32,128,044	\$3,854,878	\$30,877,559	-6.7%	-3.9%
Morris	\$629,856	\$6,762,908	\$645,800	\$6,356,304	2.5%	-6.0%
Morton	\$313,803	\$4,593,133	\$332,355	\$4,601,221	5.9%	0.2%
Nemaha	\$1,242,613	\$12,444,178	\$1,246,347	\$12,534,417	0.3%	0.7%
Neosho	\$2,441,818	\$16,508,809	\$2,138,374	\$16,332,939	-12.4%	-1.1%
Ness	\$512,851	\$4,757,609	\$497,585	\$4,900,914	-3.0%	3.0%
Norton	\$658,115	\$5,763,531	\$668,260	\$5,638,135	1.5%	-2.2%
Osage	\$1,776,512	\$17,710,932	\$1,815,434	\$17,064,276	2.2%	-3.7%
Osborne	\$627,757	\$4,593,097	\$631,715	\$4,460,891	0.6%	-2.9%
Ottawa	\$835,142	\$6,726,820	\$831,846	\$6,494,137	-0.4%	-3.5%
Pawnee	\$985,531	\$7,233,355	\$1,005,441	\$7,063,515	2.0%	-2.3%
Phillips	\$786,057	\$6,133,361	\$795,801	\$6,100,437	1.2%	-0.5%
Pottawatomie	\$1,677,270	\$26,068,454	\$1,759,778	\$25,021,367	4.9%	-4.0%
Pratt	\$1,677,117	\$11,785,701	\$1,652,781	\$11,276,474	-1.5%	-4.3%
Rawlins	\$385,885	\$3,274,982	\$371,665	\$3,267,442	-3.7%	-0.2%
Reno	\$7,891,538	\$63,361,425	\$7,927,035	\$61,727,835	0.4%	-2.6%
Republic	\$780,127	\$5,926,669	\$804,492	\$5,843,666	3.1%	-1.4%
Rice	\$1,194,963	\$11,169,024	\$1,157,278	\$10,937,117	-3.2%	-2.1%
Riley	\$4,116,212	\$49,206,968	\$4,102,651	\$48,196,171	-0.3%	-2.1%
Rooks	\$726,027	\$6,188,541	\$696,445	\$6,280,222	-4.1%	1.5%
Rush	\$503,133	\$3,723,797	\$524,505	\$3,673,908	4.2%	-1.3%
Russell	\$1,221,012	\$8,627,479	\$1,155,278	\$8,577,751	-5.4%	-0.6%
Saline	\$5,327,827	\$61,573,439	\$5,533,951	\$59,236,053	3.9%	-3.8%
Scott	\$804,748	\$7,321,948	\$852,410	\$7,323,054	5.9%	0.0%
Sedgwick	\$52,924,774	\$537,340,088	\$51,748,936	\$523,811,773	-2.2%	-2.5%
Seward	\$2,072,659	\$23,580,013	\$1,970,267	\$22,716,988	-4.9%	-3.7%
Shawnee	\$20,682,795	\$179,056,312	\$20,358,097	\$176,027,404	-1.6%	-1.7%
Sheridan	\$467,282	\$4,198,935	\$468,376	\$4,239,120	0.2%	1.0%
Sherman	\$800,359	\$7,708,287	\$770,645	\$7,739,494	-3.7%	0.4%
Smith	\$721,354	\$4,585,389	\$752,181	\$4,428,946	4.3%	-3.4%
Stafford	\$604,034	\$5,255,350	\$581,898	\$5,033,024	-3.7%	-4.2%
Stanton	\$302,690	\$3,665,058	\$341,885	\$3,837,483	12.9%	4.7%
Stevens	\$445,352	\$8,377,272	\$436,457	\$8,231,304	-2.0%	-1.7%
Sumner	\$3,211,120	\$24,033,902	\$3,168,708	\$23,223,155	-1.3%	-3.4%
Thomas	\$1,168,285	\$9,733,596	\$1,228,378	\$10,068,754	5.1%	3.4%
Trego	\$470,696	\$3,948,525	\$436,282	\$3,930,573	-7.3%	-0.5%
Wabaunsee	\$880,977	\$7,822,421	\$890,357	\$7,560,899	1.1%	-3.3%
Wallace	\$263,152	\$2,264,869	\$280,888	\$2,145,135	6.7%	-5.3%
Washington	\$845,208	\$6,389,009	\$886,367	\$6,371,773	4.9%	-0.3%
Wichita	\$448,649	\$3,155,547	\$466,680	\$3,260,145	4.0%	3.3%
Wilson	\$986,359	\$10,304,511	\$964,209	\$9,864,634	-2.2%	-4.3%
Woodson	\$482,137	\$3,718,010	\$471,055	\$3,642,188	-2.3%	-2.0%
Wyandotte	<u>\$16,323,750</u>	<u>\$120,485,596</u>	<u>\$15,627,857</u>	<u>\$117,043,311</u>	-4.3%	-2.9%
Total	\$323,208,148	\$3,137,977,158	\$321,667,876	\$3,074,185,799	-0.5%	-2.0%

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 2010

Vehicle Registration Fees **	Vehicle Registration Fees (cont.) **
Automobiles	Urban Buses: 8-30 passengers \$15.00
0 - 3000 lbs \$30.00	31 - 39 passengers \$30.00
3001 - 3999 lbs \$30.00	over 39 passengers \$60.00
4000 - 4500 lbs \$30.00	Transit Authorities \$2.00
over 4500 lbs \$40.00	Trailers:
County Registrations	8M \$15.00
Regular Truck - gross weight to:	12M \$25.00
12M \$40.00	Over 12 M \$35.00
16M \$102.00	Drive-Away, first \$44.00
20M \$132.00	Drive-Away, others \$18.00
24M \$197.00	Antique, Regular \$40.00
26M \$312.00	Antique, Personalized \$40.00
30M \$312.00	Amateur Radio \$1.00 + standard fee
36M \$375.00	Special Interest \$26.00
42M \$475.00	National Guard standard fee
48M \$605.00	Pearl Harbor Survivor standard fee
54M \$805.00	Disabled standard fee
60M \$1,010.00	Purple Heart standard fee
66M \$1,210.00	Veteran standard fee
74M \$1,535.00	Educational Institution varies
80M \$1,735.00	Disabled Veteran, Ex-POW free
85M \$1,935.00	Medal of Honor free
Local, 6000 Mile & Custom Harvest Trucks to:	Firefighter standard fee
16M \$62.00	Veterans standard fee
20M \$102.00	Emergency Medical Services standard fee
24M \$132.00	Breast Cancer Research and Outreach standard fee
26M \$177.00	Support Kansas Arts standard fee
30M \$177.00	Motorcycles \$16.00
36M \$215.00	Motor Bikes \$11.00
42M \$245.00	Dealer, full-privilege \$350.00
48M \$315.00	Dealer, regular, first \$275.00
54M \$415.00	Dealer, regular, others \$25.00
60M \$480.00	Personalized (one-time) \$40.00
66M \$580.00	Interstate
74M \$760.00	72 Hour \$26.00
80M \$890.00	30 Day varies by weight
85M \$1,010.00	Apportioned & Qtrr varies by weight
Farm Truck - gross weight to:	Job Hunter's Permit \$26.00
16M \$37.00	Modified Cab Card \$1.00
20M \$42.00	Replacement Cab Card \$3.00
24M \$52.00	Driver License Fees
26M \$72.00	Class A/B * \$32.00
54M \$75.00	Class C* \$26.00
60M \$190.00	Class M* \$20.50
66M \$370.00	CDL Class A, B or C* \$26.00
85M \$610.00	CDL Endorsements/each \$10.00
County Qtrr Pay 1/4 of annual fee	Hazardous Material Endorsement Fee \$95.00
County 72 Hour \$26.00	CDL Instruction Permit* \$9.00
County 30 Day varies by weight	Instructional Permit* \$6.00
	Farm Permit* \$12.00
	Exam \$3.00
	Re-Exam on original application \$1.50
	DUI Exam \$25.00
	Duplicate* \$12.00
	Identification Card* \$15.00
	Senior (age 65 and over)/ \$8.00
	Handicapped ID Card * \$8.00
	Penalty \$1.00
	Photo \$8.00
	Concealed Carry \$15.00

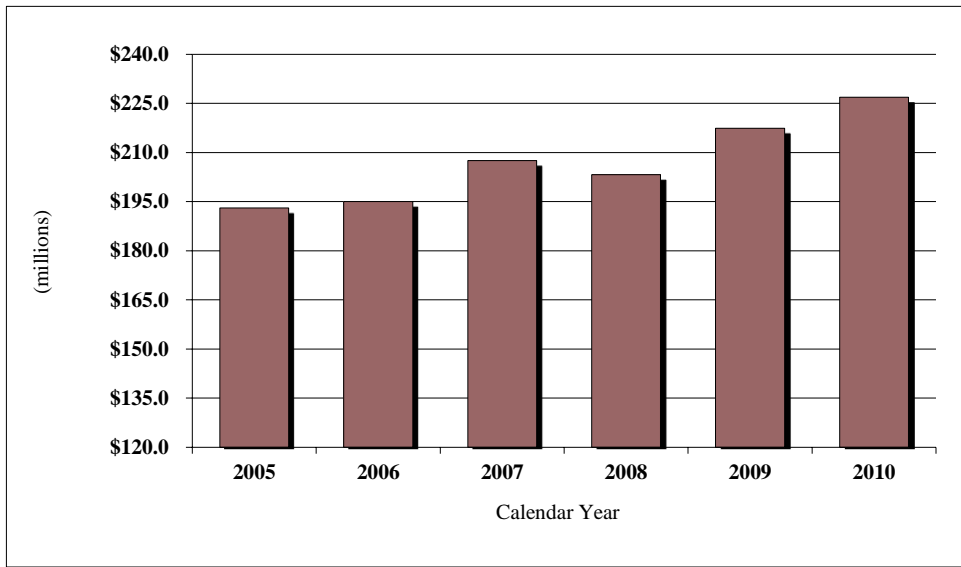
* Includes a \$4 fee for photograph. (In 1997 expiration extended to 6 years for drivers between ages of 21 and 65.)

** For all county-registered vehicles add \$5.00 county fee; and for new plates add a 50¢ reflector fee.

Effective 1/1/1993, the gross weight category of 24-30M is split into 24-26M and 26-30M. The registration fees for 24-26M & 26-30M are the same as the current 30M (92 Sess Ch 101 §1 & 2).

Total Vehicle Revenue Collections by Calendar Year

The Division of Vehicles is responsible for the collection of motor vehicle fees, including: titles, registration, motor carrier inspection (with the Kansas Highway Patrol), International Registration Plan, driver license, and dealer licensing. Registration is by calendar year.



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2005	\$193,089,020	2.4%
2006	\$195,061,638	1.0%
2007	\$207,516,869	6.4%
2008	\$203,275,873	-2.0%
2009	\$217,431,257	7.0%
2010	\$226,852,149	4.3%

Vehicle Revenue Collections Calendar Year 2010

Vehicle Revenue Collections by Source by Calendar Year

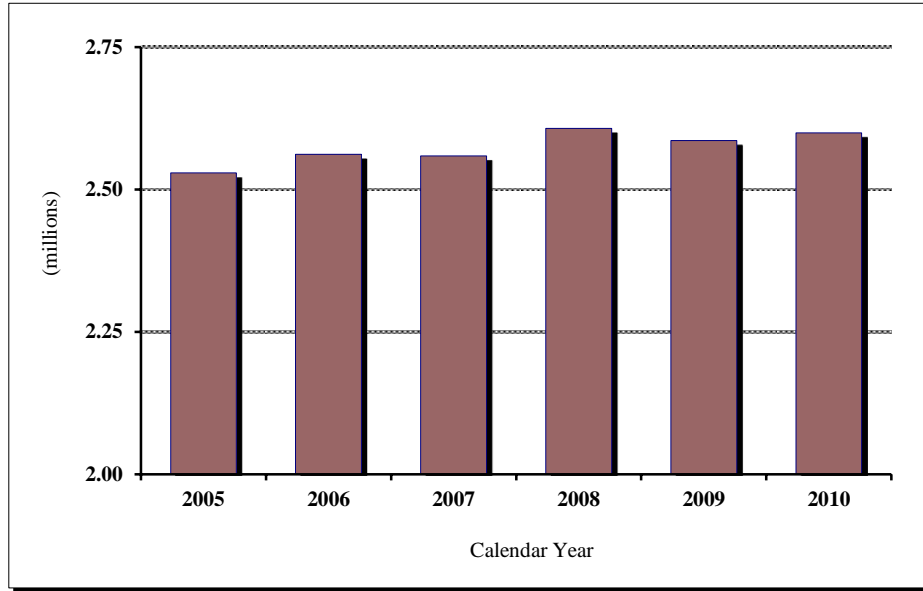
<u>Source</u>	<u>CY 2010 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$160,632,384	70.8%
Interstate Apportioned	\$46,403,176	20.5%
Driver License	\$19,272,148	8.5%
Motor Carrier Inspection	<u>\$544,441</u>	<u>0.2%</u>
Total	\$226,852,149	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2010 Collection</u>	<u>Percent Total</u>
State Highway	\$176,268,359	77.7%
County Funds	\$20,313,000	9.0%
Driver Safety	\$2,930,765	1.3%
Refunds	\$456,510	0.2%
Motorcycle Safety	\$119,002	0.05%
Other	\$26,764,513	11.80%
Total	\$226,852,149	100.0%

Motor Vehicle Registrations by Calendar Year

Registration is made at the county level and reported to the Division of Vehicles.



<u>Calendar Year</u>	<u>Number Vehicle Registrations</u>	<u>Percent Change</u>
2005	2,529,069	1.6%
2006	2,561,729	1.3%
2007	2,559,078	-0.1%
2008	2,607,451	1.9%
2009	2,585,796	-0.8%
2010	2,599,568	0.5%

Motor Vehicle Registrations by Type, Calendar Years 2009 and 2010

Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2009</u>	Calendar Year <u>2010</u>	Percent Change
Automobiles	1,447,478	1,449,484	0.1%
Trucks	702,633	700,374	-0.3%
Trailers	148,482	149,488	0.7%
Motorcycles	77,480	79,667	2.8%
Motorized Bicycles	8,068	7,748	-4.0%
RV ¹	12,012	11,849	-1.4%
Special Registration	<u>189,643</u>	<u>200,958</u>	6.0%
Total	2,585,796	2,599,568	0.5%

Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2009</u>	Percent Total <u>2010</u>
Automobiles	55.77%	55.76%
Trucks	27.14%	26.94%
Trailers	5.55%	5.75%
Motorcycles	2.93%	3.06%
Motorized Bicycles	0.32%	0.30%
RV ¹	0.47%	0.46%
Special Registration	7.82%	7.73%
Total	100.00%	100.00%

Notes:

1) RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995.

Motor Vehicle Registrations by County, Calendar Year 2010

<u>County</u>	<u>Auto</u>	<u>Truck</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV*</u>	<u>Special **</u>	<u>Total</u>
Allen	5,962	5,073	921	510	68	83	1,155	13,772
Anderson	3,827	3,671	846	260	40	47	729	9,420
Atchison	7,627	5,426	1,453	431	33	63	1,373	16,406
Barber	2,233	2,816	565	182	27	15	401	6,239
Barton	13,549	10,141	2,477	876	76	201	2,178	29,498
Bourbon	6,777	4,720	898	458	42	61	989	13,945
Brown	5,140	4,053	1,341	392	27	39	962	11,954
Butler	30,478	18,980	3,456	2,287	184	421	5,789	61,595
Chase	1,346	1,539	350	105	0	14	317	3,671
Chautauqua	1,468	2,254	343	118	6	35	320	4,544
Cherokee	8,437	7,772	1,153	637	29	84	2,011	20,123
Cheyenne	1,514	1,723	602	126	4	23	301	4,293
Clark	1,028	1,070	241	70	5	26	254	2,694
Clay	4,267	3,496	993	348	32	59	898	10,093
Cloud	4,422	3,933	1,140	355	67	55	869	10,841
Coffey	4,608	4,223	1,098	378	30	87	882	11,306
Comanche	863	1,121	212	83	1	6	154	2,440
Cowley	15,787	10,672	1,711	1,114	110	214	2,847	32,455
Crawford	16,380	10,258	1,648	1,087	104	111	2,902	32,490
Decatur	1,635	2,097	716	136	18	28	244	4,874
Dickinson	9,613	7,188	1,919	809	102	153	2,064	21,848
Doniphan	3,666	3,516	1,140	271	4	33	629	9,259
Douglas	52,389	15,354	3,289	2,252	379	283	5,751	79,697
Edwards	1,599	1,964	502	78	15	19	234	4,411
Elk	1,266	1,798	340	44	8	21	305	3,782
Ellis	13,264	8,996	2,369	1,033	213	133	2,321	28,329
Ellsworth	2,809	2,691	813	218	56	35	691	7,313
Finney	16,875	10,124	2,333	971	89	165	2,270	32,827
Ford	14,424	8,449	1,605	761	37	125	1,479	26,880
Franklin	12,794	8,464	1,938	921	94	158	2,169	26,538
Geary	17,607	6,080	1,119	1,097	46	124	2,871	28,944
Gove	1,488	2,049	721	104	27	34	337	4,760
Graham	1,405	1,718	514	134	31	46	315	4,163
Grant	3,502	3,637	1,121	296	19	44	453	9,072
Gray	2,623	3,434	958	259	18	30	370	7,692
Greeley	673	1,052	358	45	2	14	157	2,301
Greenwood	3,029	3,710	737	168	19	41	646	8,350
Hamilton	1,130	1,373	420	89	6	15	248	3,281
Harper	2,823	2,838	585	206	34	42	574	7,102
Harvey	18,157	9,007	1,859	1,182	179	184	2,622	33,190
Haskell	2,122	2,468	747	120	13	28	240	5,738
Hodgeman	973	1,553	333	61	7	10	152	3,089
Jackson	6,286	5,385	1,439	449	22	92	1,296	14,969
Jefferson	10,101	7,046	2,051	770	33	138	1,661	21,800
Jewell	1,741	2,338	1,011	145	23	27	388	5,673
Johnson	340,812	62,074	10,744	12,216	619	1,033	26,799	454,297
Kearny	1,955	2,039	640	129	6	32	307	5,108
Kingman	4,042	4,147	1,164	273	26	60	798	10,510
Kiowa	1,146	1,540	414	89	8	8	182	3,387
Labette	9,739	7,412	872	661	48	100	1,732	20,564
Lane	1,006	1,426	378	74	16	28	208	3,136
Leavenworth	34,327	16,380	3,637	2,469	67	342	6,976	64,198
Lincoln	1,612	1,872	619	109	21	21	364	4,618
Linn	4,950	4,533	1,136	400	24	87	987	12,117
Logan	1,476	1,657	549	126	21	25	326	4,180
Lyon	14,722	9,451	1,521	860	136	147	2,021	28,858
Marion	6,294	5,117	1,207	416	104	75	1,164	14,377
Marshall	5,450	5,034	1,496	380	46	58	1,059	13,523
McPherson	15,277	10,083	2,742	1,302	209	163	2,578	32,354

Motor Vehicle Registrations by County, Calendar Year 2010

<u>County</u>	<u>Auto</u>	<u>Truck</u>	<u>Trailer</u>	<u>Motor Cycle</u>	<u>Motor Bike</u>	<u>RV*</u>	<u>Special **</u>	<u>Total</u>
Meade	2,169	2,249	593	133	25	46	356	5,571
Miami	17,389	10,803	3,177	1,199	53	198	2,677	35,496
Mitchell	3,367	3,645	1,132	259	36	49	544	9,032
Montgomery	14,671	10,286	1,127	1,097	95	161	2,688	30,125
Morris	2,887	2,781	739	169	34	34	589	7,233
Morton	1,522	1,638	334	101	14	20	220	3,849
Nemaha	5,407	4,817	1,669	396	32	31	809	13,161
Neosho	7,370	6,265	1,137	585	98	80	1,111	16,646
Ness	1,645	2,609	933	121	15	29	387	5,739
Norton	2,704	2,815	1,027	263	46	54	488	7,397
Osage	8,524	6,171	1,397	591	56	131	1,592	18,462
Osborne	2,111	2,490	817	178	14	36	291	5,937
Ottawa	3,097	3,011	810	247	36	45	533	7,779
Pawnee	3,021	2,518	729	216	20	41	630	7,175
Phillips	2,902	3,317	1,351	259	47	43	551	8,470
Pottawatomie	11,278	7,801	2,154	774	45	135	1,717	23,904
Pratt	4,477	3,858	999	308	41	66	740	10,489
Rawlins	1,456	1,862	594	91	17	18	258	4,296
Reno	30,794	17,962	3,258	2,435	239	345	4,462	59,495
Republic	2,568	2,946	882	185	35	37	556	7,209
Rice	4,515	3,999	1,100	310	57	59	936	10,976
Riley	23,973	9,236	1,846	1,383	192	176	3,599	40,405
Rooks	2,594	2,976	934	194	23	60	618	7,399
Rush	1,776	1,947	559	133	65	25	366	4,871
Russell	3,517	3,240	859	260	35	45	726	8,682
Saline	28,273	13,987	3,114	1,919	319	304	4,555	52,471
Scott	2,370	2,595	784	280	16	43	493	6,581
Sedgwick	251,026	95,758	13,258	12,395	1,342	1,880	35,388	411,047
Seward	9,872	5,620	955	344	54	85	905	17,835
Shawnee	92,198	31,683	5,800	4,730	330	768	13,753	149,262
Sheridan	1,410	1,995	797	131	36	34	300	4,703
Sherman	2,876	2,827	1,006	252	65	43	497	7,566
Smith	2,022	2,462	946	118	50	31	389	6,018
Stafford	2,128	2,735	827	131	20	29	353	6,223
Stanton	1,038	1,322	366	89	2	19	173	3,009
Stevens	2,682	2,757	933	217	18	33	365	7,005
Sumner	11,648	8,888	1,491	815	88	186	2,014	25,130
Thomas	3,587	3,925	1,374	362	43	61	767	10,119
Trego	1,676	1,971	726	144	35	35	427	5,014
Wabaunsee	3,522	3,150	759	226	6	34	679	8,376
Wallace	814	1,333	423	58	1	9	158	2,796
Washington	3,015	3,280	1,120	175	10	23	743	8,366
Wichita	1,098	1,640	526	82	7	9	202	3,564
Wilson	4,490	4,383	814	283	80	47	907	11,004
Woodson	1,553	2,055	445	76	12	31	315	4,487
Wyandotte	73,937	24,731	3,363	3,013	114	336	8,812	114,306
Total	1,449,484	700,374	149,488	79,667	7,748	11,849	200,958	2,599,568

¹Kansas Based Active I.R.P. Registrations in 2010 3,404
 Kansas Based Plates Issued Under IRP Proration in 2010 66,941

¹ Vehicle registration number includes the following: Bus, Converter Gear, Semi Trailer, Truck, Truck Tractor, Utility Trailer Large, Utility Trailer Small

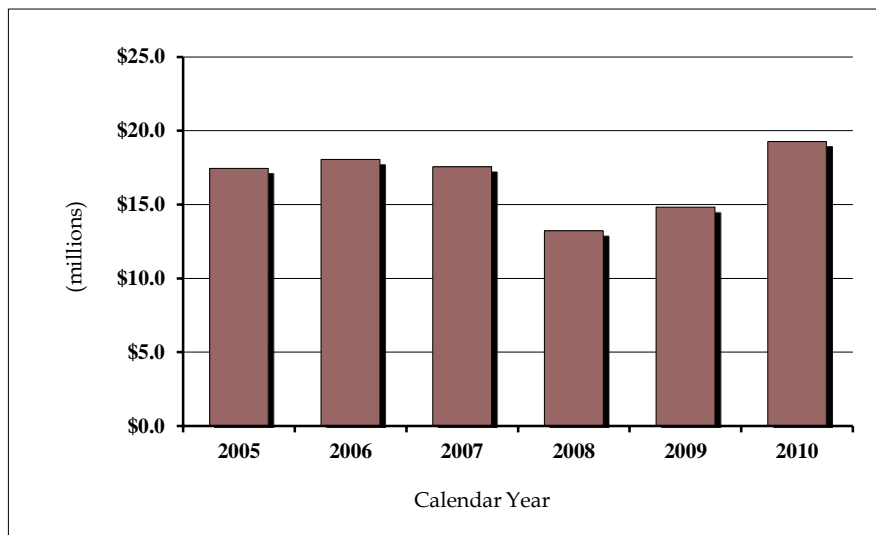
*A new tax system was established for recreational vehicles starting in 1995. RV data is for motorized RVs only.

** Special includes Personalized, National Guard, Amateur Radio, Disabled, Antique, Special Interest (street rod, etc.), Veteran, Pearl Harbor survivor, ex-POW, etc.

The figures reflect registrations sold in counties and reported to the Division; and should not be considered to be an exact number of vehicles on the road.

Driver License Fee Collections by Calendar Year

Driver licenses are issued by the Division of Vehicles for the operation of motor vehicles. The Division also issues Identification Cards. During the 1997 Legislative Session, House Bill 2073 was enacted. The bill extended the license renewal cycle from four to six years for licensed drivers between the ages of 21 and 65. All fees increased to the six-year rate at the previous cost per year.



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2005	\$17,452,243	5.0%
2006	\$18,047,511	3.4%
2007	\$17,553,710	-2.7%
2008	\$13,218,423	-24.7%
2009	\$14,823,487	12.1%
2010	\$19,272,148	30.0%

Driver Licenses by Age and License Class, Calendar Year 2010

Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2010</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	33,891	1.7%
16 - 24	300,548	14.8%
25 - 49	852,013	41.9%
50 - 64	519,637	25.6%
65 and over	<u>327,003</u>	16.1%
Total by Age	2,033,092	100.0%

Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2010</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	139,144	6.8%
Class A & B	20,976	1.0%
Class C	1,703,378	83.8%
Class M	<u>169,594</u>	8.3%
Total	2,033,092	100.0%

* Classes:

CDL: Commercial Driver License only, and in combinations A, B, C

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

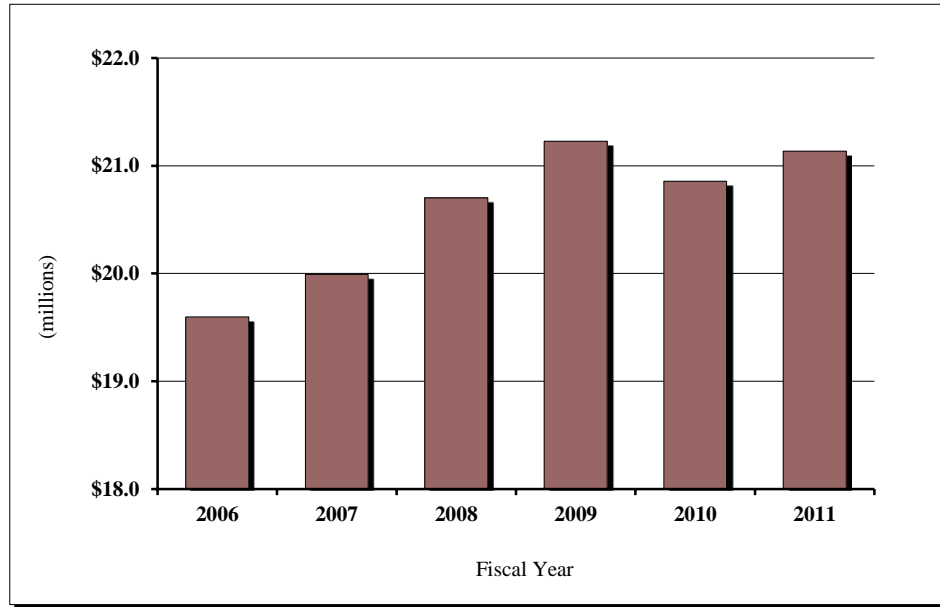
Class C: regular automobile

Class M: motorcycle only, and in combinations AM, BM, CM

Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2010</u>	Fiscal Year <u>2011</u>	Percent <u>Change</u>
Alcohol and Spirits	\$9,156,711	\$9,542,047	4.2%
Fortified and Light Wine	\$1,172,678	\$1,363,314	16.3%
Strong Beer	\$8,539,187	\$8,325,291	-2.5%
Cereal Malt Beverage	<u>\$1,989,044</u>	<u>\$1,905,212</u>	-4.2%
Total	\$20,857,620	\$21,135,864	1.3%

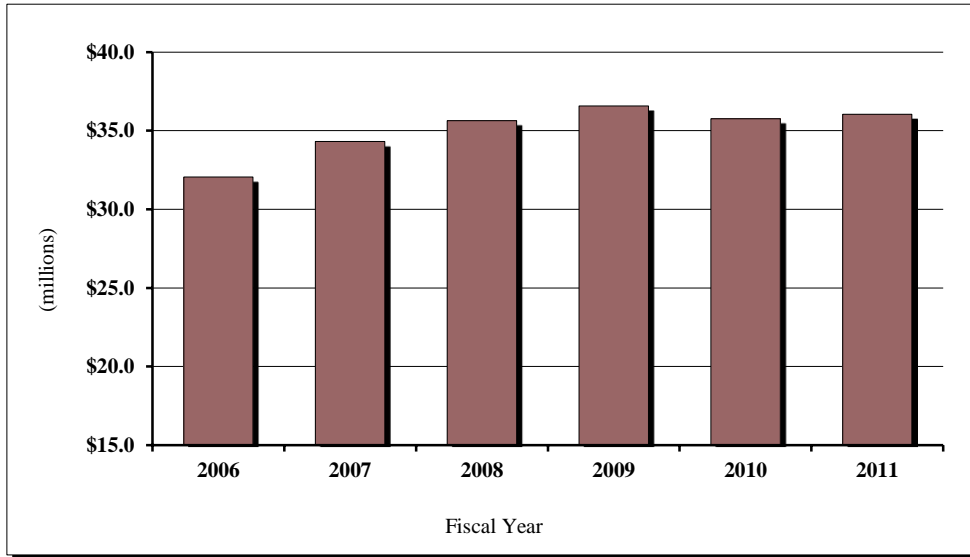


Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2006	\$19,598,134	5.5%
2007	\$19,991,789	2.0%
2008	\$20,702,823	3.6%
2009	\$21,228,889	2.5%
2010	\$20,857,620	-1.7%
2011	\$21,135,864	1.3%

Liquor Excise Tax Gross Receipts

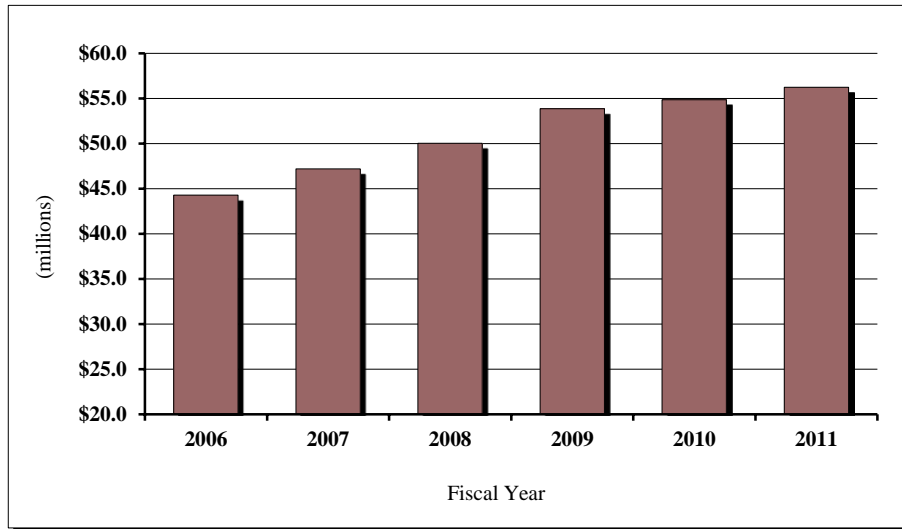
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from which collected, 25% is credited to the State General Fund and 5% to the Community Alcoholism and Intoxication Programs Fund. This tax is collected by the Division of Tax Operations rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2006	\$32,051,923	7.5%
2007	\$34,307,823	7.0%
2008	\$35,639,204	3.9%
2009	\$36,578,860	2.6%
2010	\$35,764,829	-2.2%
2011	\$36,050,400	0.8%

Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is imposed upon the gross receipts from the sale of liquor to consumers by retailers, microbreweries, and farm wineries. Also on the gross receipts from the sale of liquor and cereal malt beverage to clubs, drinking establishments, and caterers by distributors. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2006	\$44,264,770	5.6%
2007	\$47,183,769	6.6%
2008	\$50,020,773	6.0%
2009	\$53,836,004	7.6%
2010	\$54,854,273	1.9%
2011	\$56,224,767	2.5%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2011 Total Liquor Taxes and Fees

	Fiscal Year <u>2011</u>	Percent <u>Total</u>
Gallonage Tax	\$21,135,864	17.9%
Liquor Excise Tax	\$36,050,400	30.5%
Liquor Enforcement Tax	\$56,224,767	47.6%
Fees and Fines	<u>\$4,798,662</u>	<u>4.1%</u>
Total	\$118,209,693	100.0%

Alcoholic Beverage Licenses Issued

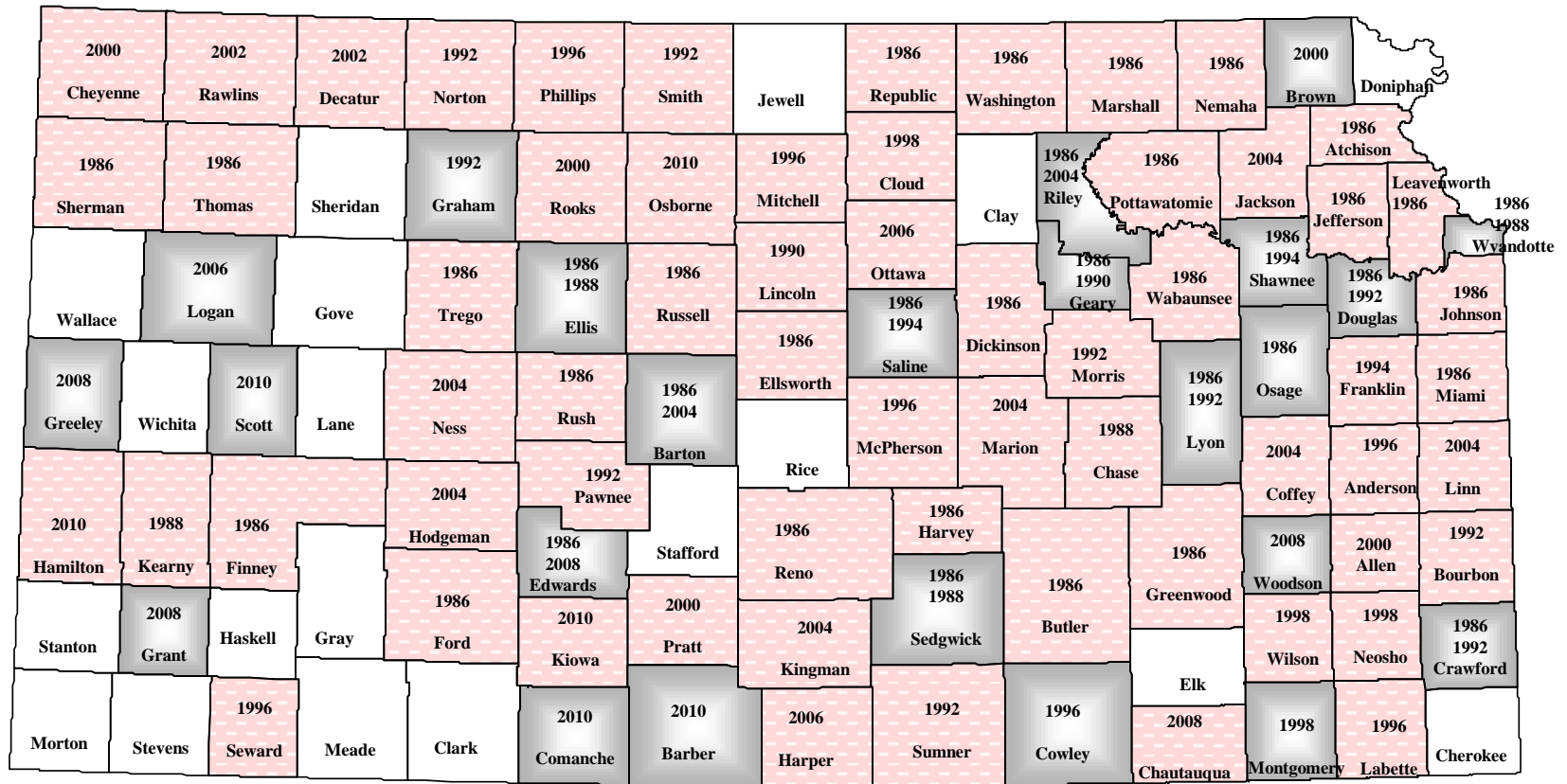
Retail Liquor Stores	764
Spirits Distributors	23
Wine Distributors	26
Beer Distributors	36
Class A Vets, Frat'l Club	216
Class A Social Club 500+	17
Class A Social Club <500	54
Class B Private Clubs	116
Drinking Establishments	1,695
Caterers	36
Hotels	39
Drinking Establishments/Caterers	125
Hotel/Caterers	21
Farm Wineries	28
Farm Winery Outlet	10
Microbreweries	19
Supplier Permit	802
Special Order Shipping	373
Temporary Permit	1,461
Other	24
Total	5,885

Other includes: nonbeverage licenses and permits, mfg warehouse, mfg spirits, farmer market sls permits

Kansas Liquor-by-the-Drink November 2010

The tax base for the liquor-by-the-drink tax is gross receipts from the sale of alcoholic liquor by clubs, caterers, drinking establishments, and temporary permit holders. This map identifies the year the county voted for liquor-by-the-drink, and where applicable, the year the county removed the 30% food requirement.

- No liquor-by-the-drink
- Liquor-by-the-drink allowed with 30% food requirement
- Liquor-by-the-drink allowed with no food requirement



BIOSCIENCE INITIATIVE

The 2004 Kansas Legislature created the Kansas Economic Growth Act to foster the growth of bioscience businesses in Kansas, to make Kansas a national leader in bioscience, and to make Kansas a desirable location for bioscience entities to locate and grow.

Bioscience is defined in K.S.A. 74-99b33(c) as, “the use of compositions, methods and organisms in cellular and molecular research, development and manufacturing processes for such diverse areas as pharmaceuticals, medical therapeutics, medical diagnostics, medical devices, medical instruments, biochemistry, microbiology, veterinary medicine, plant biology, agriculture, industrial, environmental, and homeland security applications of bioscience and future developments in the biosciences. Bioscience includes biotechnology and life sciences.”

Biotechnology means those fields focusing on technological developments in such areas as molecular biology, genetic engineering, genomics, proteomics, physiomics, nanotechnology, biodefense, biocomputing and bioinformatics and future developments associated with biotechnology. (K.S.A. 74-99b33(h))

Life sciences means without limitation, the areas of medical sciences, pharmaceutical sciences, biological sciences, zoology, botany, horticulture, ecology, toxicology, organic chemistry, physical chemistry and physiology and any future advances associated with the life sciences. (K.S.A. 74-99b33(k))

This bioscience initiative is funded by 95% of the current year Kansas withholding taxes in excess of 95% of the base year taxation (2003) from all bioscience companies and employees employed by state universities associated with bioscience research.

Kansas Bioscience Companies

The Emerging Industry Investment Act (K.S.A. 74-99b33(d)) has defined bioscience company as follows: “a corporation, limited liability company, S corporation, partnership, registered limited liability partnership, foundation, association, nonprofit entity, sole proprietorship, business trust, person, group or other entity that is engaged in the business of bioscience in the state and has business operations in the state, including, without limitation, research, development, sales, services, distribution or production directed towards developing or providing bioscience products or processes for specific commercial or public purposes but shall not include entities engaged in the distribution or retail sale of pharmaceuticals or other bioscience products. The authority and the secretary of revenue shall jointly determine whether an entity qualifies as a “bioscience company” based on verifiable evidence. One of the factors that shall be considered is whether a company has been identified by the department of labor by one of the following NAICS codes: 325411, 325412, 325413, 325414, 325193, 325199, 325311, 325320, 334516, 339111, 339112, 339113, 334510, 334517, 339115, 621511, 621512, 541710, 541380, 541940 and 622110. Such company shall be presumed to be a bioscience company unless the authority and the secretary of revenue agree, based on verifiable evidence, that the company is not engaged in the business of bioscience in the state. A company identified by another NAICS code may be determined to be a bioscience company by the authority and the secretary of revenue based on verifiable evidence that the company is engaged in the business of bioscience in the state.”

Kansas State Universities

The Emerging Industry Investment Act (K.S.A. 74-99b33(o)) has defined state universities as, “state educational institutions as defined in K.S.A. 76-711, and amendments thereto, and the municipal university as defined in K.S.A. 74-3201b, and amendments thereto.”

State educational institution means the university of Kansas, Kansas state university of agriculture and applied science, Wichita state university, Emporia state university, Pittsburg state university, and Fort Hays state university.” (K.S.A. 76-711(a))

Municipal university means Washburn university of Topeka or any other municipal university established under the law of this state. (K.S.A. 74-3201b(c))

The Kansas Department of Revenue and the Kansas Bioscience Authority have worked closely to determine the Kansas bioscience companies. Should a company be registered with the Kansas Department of Revenue with one of the appropriate NAICS codes as provided in K.S.A. 74-99b33(d), such company shall be presumed to be a “bioscience company”, and all Kansas withholding for employees employed by this bioscience company shall be included as bioscience data. It is assumed that the company has reported the NAICS to KDOR as is on file with the Department of Labor.

A company identified by another NAICS code may be determined to be a “bioscience company” by the Kansas Bioscience Authority and the Secretary of Revenue based on verifiable evidence that the company is engaged in the business of bioscience in the state. These companies have been identified under “other”

K.S.A. 74-99b34 allows the state treasurer to make estimated payments to the Kansas Bioscience Authority. The Department of Revenue computes the quarterly estimated payments based on withholding deposit reports submitted to the Department by bioscience companies within a quarterly period. Withholding from the Kansas state universities is computed on an annual basis. Reconciliations are prepared periodically.

Bioscience Distributions

Calendar Year 2004 compared to Base Year of 2003				Distribution	Date of Distribution
Bioscience Companies				\$5,367,713.67	7/1/2005
				\$114,976.62	11/6/2006
				\$982,772.54	2/5/2010
State Universities				\$625,004.71	7/1/2005
*Reconciliation State Universities				\$10,036.18	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398.12, with actual distribution of \$0. Reduction includes \$10,036.18 for state universities.				\$10,036.18	
Calendar Year 2004				\$7,090,467.54	
Calendar Year 2005 compared to Base Year of 2003					
Bioscience Companies				\$3,297,482.97	1/27/2006
				\$7,099,067.28	4/5/2006
				\$1,576,647.80	11/6/2006
				\$1,220,100.66	2/5/2010
State Universities				\$886,784.88	8/2/2006
*Reconciliation State Universities				\$24,336.12	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398.12, with actual distribution of \$0. Reduction includes \$24,336.12 for state universities.				\$24,336.12	
Calendar Year 2005				\$14,080,083.59	
Calendar Year 2006 compared to Base Year of 2003					
Bioscience Companies				\$3,584,708.68	5/15/2006
				\$3,860,852.87	8/2/2006
				\$4,556,097.14	11/6/2006
				\$5,658,229.96	2/6/2007
				\$1,785,439.73	2/7/2008
				\$2,222,777.45	2/5/2010
State Universities				\$1,471,486.09	5/7/2007
*Reconciliation State Universities				\$36,753.33	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398.12, with actual distribution of \$0. Reduction includes \$36,753.33 for state universities.				\$36,753.33	
Calendar Year 2006				\$23,139,591.92	

Bioscience Distributions

Calendar Year 2007 compared to Base Year of 2003				
Bioscience Companies			\$6,389,896.69	5/7/2007
			\$6,355,061.73	8/7/2007
			\$7,166,172.47	11/7/2007
			\$9,553,995.75	2/7/2008
			\$3,538,899.36	2/5/2010
State Universities			\$2,130,213.45	5/7/2008
*Reconciliation State Universities			-\$6,237.91	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398.12, with actual distribution of \$0. Reduction includes \$-6,237.91 for state universities.			-\$6,237.91	
Calendar Year 2007			\$35,134,239.45	
Calendar Year 2008 compared to Base Year of 2003				
Bioscience Companies			\$8,900,794.46	5/7/2008
			\$8,870,561.28	8/7/2008
			\$9,520,781.72	11/4/2008
			\$12,157,789.54	2/6/2009
			\$4,719,839.71	11/8/2010
*State Universities			\$2,323,608.06	5/7/2009
*Reconciliation State Universities			\$507,966.57	5/25/2011
*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398.12, with actual distribution of \$0. Reduction includes \$507,966.57 for state universities.			\$507,966.57	
Calendar Year 2008			\$46,493,374.77	
Calendar Year 2009 compared to Base Year of 2003				
*Bioscience Companies			\$8,686,115.88	5/7/2009
			\$8,655,796.80	8/11/2009
			\$8,589,498.34	11/6/2009
		*	\$11,771,741.40	2/5/2010
			\$14,832,216.49	11/7/2011
*State Universities			\$3,250,430.82	5/10/2010
*Reconciliation State Universities			-\$211,512.00	5/25/2011
*Distribution for 05/07/09 was reduced to meet FY 09 transfer limitation of \$35M. Total distribution for 05/07/09, \$11,009,723.94 was reduced by \$6,558,856.48, with actual distribution of \$4,450,87.46.			\$6,558,856.48	
*Distribution for 02/05/2010 was reduced to meet FY 10				

Bioscience Distributions

*Distribution for 05/25/2011 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/2011, \$14,398,790.12 was reduced by \$14,398.12, with actual distribution of \$0.					
Reduction includes \$11,007,856.40 for state universities.					\$11,007,856.40
*Distribution for 08/12/11 was reduced due to 2011 House Bill 2014 (section 191) instructing for FY 2012, the first \$1,000,000 shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State Univeristy. Total distribution for 08/12/11, \$12,322,185.51 was reduced by \$1,000,000,with acutal distribution of \$11,322,185.51.					\$1,000,000.00
*Distribution for 11/7/11 was reduced due to 2011 House Bill 2014 (section 191) to meet FY 12 transfer limitation of \$34M which takes into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State Univeristy. Total distribution for 11/7/11, \$29,015,188.04 was reduced by \$6,337,373.55, with actual distribution of \$22,677,814.49.					
Reduction includes \$6,337.373.55 for bioscience companies.					\$6,337,373.55
Calendar Year 2011					\$19,167,783.51
Total Distributions to Kansas Bioscience Authority					\$219,380,626.95

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2004

NAICS	Description of NAICS	January-December 2003			January-December 2004			Growth from Base Year Period 2003
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2004	95% of Kansas Withholding 2004	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	10	\$1,447,969.44	\$1,375,570.97	14	\$1,801,484.67	\$1,711,410.44	\$335,839.47
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$215,039.40	\$204,287.43	17	\$434,307.12	\$412,591.77	\$208,304.34
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$2,703,482.99	\$2,568,308.84	29	\$3,043,108.22	\$2,890,952.81	\$322,643.97
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.37	\$17,509.80	8	\$21,667.13	\$20,583.77	\$3,073.97
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.03	\$50,359.52	7	\$55,960.98	\$53,162.94	\$2,803.42
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	22	\$1,007,946.85	\$957,549.51	\$50,994.91
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	23	\$697,974.82	\$663,076.08	-\$89,165.80
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	8	\$283,505.02	\$269,329.77	-\$642.79
541380	Testing Laboratories	81	\$1,062,975.89	\$1,009,827.10	80	\$1,045,358.16	\$993,090.25	-\$16,736.85
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,145,778.12	\$1,088,489.21	113	\$1,357,297.57	\$1,289,432.69	\$200,943.48
541940	Veterinary Services	407	\$2,031,448.85	\$1,929,876.41	396	\$2,151,248.23	\$2,043,685.82	\$113,809.41
621511	Medical Laboratories	41	\$6,377,254.17	\$6,058,391.46	40	\$7,499,575.10	\$7,124,596.37	\$1,066,204.91
621512	Diagnostic Imaging Centers	36	\$537,620.00	\$510,739.00	37	\$571,840.82	\$543,248.78	\$32,509.78
622110	General Medical and Surgical Hospitals	129	\$59,101,237.90	\$56,146,176.00	131	\$64,031,245.90	\$60,829,683.60	\$4,683,507.60
	Other	99	\$8,857,525.82	\$8,414,649.56	98	\$8,385,286.90	\$7,966,022.57	-\$448,626.99
Total		1,017	\$85,582,057.18	\$81,302,954.34	1,023	\$92,387,807.49	\$87,768,417.17	\$6,465,462.83

Some NAICS have been grouped together to ensure confidentiality of filer information.

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2005

NAICS	Description of NAICS	January-December 2003			January-December 2005			Growth from Base Year Period 2003
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2005	95% of Kansas Withholding 2005	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	10	\$1,447,969.44	\$1,375,570.97	16	\$2,256,445.94	\$2,143,623.65	\$768,052.68
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$215,039.40	\$204,287.43	19	\$561,627.85	\$533,546.47	\$329,259.04
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$2,703,482.99	\$2,568,308.84	30	\$3,309,728.99	\$3,144,242.54	\$575,933.70
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.37	\$17,509.80	7	\$23,409.03	\$22,238.58	\$4,728.78
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.03	\$50,359.52	7	\$63,618.51	\$60,437.59	\$10,078.07
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	18	\$1,143,615.69	\$1,086,434.91	\$179,880.31
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	24	\$720,178.37	\$684,169.44	-\$68,072.44
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	9	\$307,446.44	\$292,074.12	\$22,101.56
541380	Testing Laboratories	81	\$1,062,975.89	\$1,009,827.10	79	\$1,013,932.29	\$963,235.67	-\$46,591.43
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,145,778.12	\$1,088,489.21	112	\$1,554,712.92	\$1,476,977.27	\$388,488.06
541940	Veterinary Services	407	\$2,031,448.85	\$1,929,876.41	370	\$2,274,316.24	\$2,160,600.43	\$230,724.02
621511	Medical Laboratories	41	\$6,377,254.17	\$6,058,391.46	44	\$9,971,423.74	\$9,472,852.55	\$3,414,461.09
621512	Diagnostic Imaging Centers	36	\$537,620.00	\$510,739.00	34	\$508,497.61	\$483,072.73	-\$27,666.27
622110	General Medical and Surgical Hospitals	129	\$59,101,237.90	\$56,146,176.00	136	\$67,726,342.96	\$64,340,025.81	\$8,193,849.81
	Other	99	\$8,857,525.82	\$8,414,649.56	97	\$8,034,443.45	\$7,632,721.29	-\$781,928.27
Total		1,017	\$85,582,057.18	\$81,302,954.34	1,002	\$99,469,740.03	\$94,496,253.05	\$13,193,298.71

Some NAICS have been grouped together to ensure confidentiality of filer information.

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2006

NAICS	Description of NAICS	January-December 2003			January-December 2006			Growth from Base Year Period 2003
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2006	95% of Kansas Withholding 2006	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	10	\$1,447,969.44	\$1,375,570.97	19	\$2,982,427.52	\$2,833,306.15	\$1,457,735.18
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$215,039.40	\$204,287.43	19	\$628,197.05	\$596,787.20	\$392,499.77
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$2,703,482.99	\$2,568,308.84	36	\$4,112,233.92	\$3,906,622.23	\$1,338,313.39
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.37	\$17,509.80	6	\$26,271.68	\$24,958.10	\$7,448.30
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.03	\$50,359.52	7	\$68,072.87	\$64,669.23	\$14,309.71
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	19	\$1,321,758.26	\$1,255,670.35	\$349,115.75
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	25	\$793,099.21	\$753,444.25	\$1,202.37
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	9	\$301,675.34	\$286,591.57	\$16,619.01
541380	Testing Laboratories	81	\$1,062,975.89	\$1,009,827.10	79	\$1,138,722.06	\$1,081,785.96	\$71,958.86
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,145,778.12	\$1,088,489.21	119	\$1,790,871.56	\$1,701,327.96	\$612,838.75
541940	Veterinary Services	407	\$2,031,448.85	\$1,929,876.41	359	\$2,485,170.33	\$2,360,911.81	\$431,035.40
621511	Medical Laboratories	41	\$6,377,254.17	\$6,058,391.46	48	\$8,839,249.68	\$8,397,287.20	\$2,338,895.74
621512	Diagnostic Imaging Centers	36	\$537,620.00	\$510,739.00	39	\$583,932.63	\$554,736.00	\$43,997.00
622110	General Medical and Surgical Hospitals	129	\$59,101,237.90	\$56,146,176.00	136	\$74,729,816.19	\$70,993,325.38	\$14,847,149.38
	Other	99	\$8,857,525.82	\$8,414,649.56	97	\$8,589,091.35	\$8,159,636.78	-\$255,012.78
	Total	1017	\$85,582,057.18	\$81,302,954.34	1017	\$108,390,589.65	\$102,971,060.17	\$21,668,105.83
Some NAICS have been grouped together to ensure confidentiality of filer information.								

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2007

NAICS	Description of NAICS	January-December 2003			January-December 2007			Growth from Base Year Period 2003
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2007	95% of Kansas Withholding 2007	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	10	\$1,447,969.44	\$1,375,570.97	19	\$2,690,765.57	\$2,556,227.27	\$1,180,656.30
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$215,039.40	\$204,287.43	17	\$643,125.82	\$610,969.53	\$406,682.10
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$2,703,482.99	\$2,568,308.84	37	\$4,956,484.81	\$4,708,660.58	\$2,140,351.74
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.37	\$17,509.80	7	\$29,502.00	\$28,026.90	\$10,517.10
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.03	\$50,359.52	8	\$64,530.30	\$61,303.79	\$10,944.27
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	21	\$1,450,124.43	\$1,377,618.21	\$471,063.61
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	27	\$674,817.15	\$641,076.29	-\$111,165.59
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	9	\$311,444.78	\$295,872.54	\$25,899.98
541380	Testing Laboratories	81	\$1,062,975.89	\$1,009,827.10	81	\$1,253,587.31	\$1,190,907.94	\$181,080.84
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,145,778.12	\$1,088,489.21	126	\$3,722,258.64	\$3,536,145.71	\$2,447,656.50
541940	Veterinary Services	407	\$2,031,448.85	\$1,929,876.41	346	\$2,618,897.12	\$2,487,952.27	\$558,075.86
621511	Medical Laboratories	41	\$6,377,254.17	\$6,058,391.46	48	\$9,799,715.87	\$9,309,730.08	\$3,251,338.62
621512	Diagnostic Imaging Centers	36	\$537,620.00	\$510,739.00	39	\$620,809.55	\$589,769.07	\$79,030.07
622110	General Medical and Surgical Hospitals	129	\$59,101,237.90	\$56,146,175.99	144	\$81,481,513.73	\$77,407,438.05	\$21,261,262.06
	Other	99	\$8,857,525.82	\$8,414,649.57	92	\$10,005,560.13	\$9,505,282.11	\$1,090,632.54
	Total	1,017	\$85,582,057.18	\$81,302,954.34	1,021	\$120,323,137.21	\$114,306,980.34	\$33,004,026.00
Some NAICS have been grouped together to ensure confidentiality of filer information.								

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2008

NAICS	Description of NAICS	January-December 2003			January-December 2008			Growth from Base Year Period 2003
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2008	95% of Kansas Withholding 2008	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	10	\$1,428,903.44	\$1,357,458.27	20	\$3,112,752.88	\$2,957,115.24	\$1,599,656.97
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$246,831.40	\$234,489.83	19	\$699,553.60	\$664,575.91	\$430,086.08
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$2,690,756.99	\$2,556,219.14	34	\$4,921,580.32	\$4,675,501.30	\$2,119,282.16
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.37	\$17,509.80	6	\$30,092.99	\$28,588.34	\$11,078.54
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.03	\$50,359.52	10	\$148,485.07	\$141,060.82	\$90,701.30
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	19	\$1,657,047.41	\$1,574,195.04	\$667,640.44
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	25	\$715,375.82	\$679,607.03	-\$72,634.85
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	10	\$330,062.47	\$313,559.35	\$43,586.79
541380	Testing Laboratories	81	\$1,055,615.27	\$1,002,834.51	75	\$1,411,156.02	\$1,340,598.22	\$337,763.71
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,145,778.12	\$1,088,489.21	130	\$4,389,855.59	\$4,170,362.81	\$3,081,873.60
541940	Veterinary Services	407	\$2,031,448.85	\$1,929,876.41	337	\$2,823,073.52	\$2,681,919.84	\$752,043.43
621511	Medical Laboratories	41	\$6,755,458.48	\$6,417,685.56	50	\$11,097,338.55	\$10,542,471.62	\$4,124,786.06
621512	Diagnostic Imaging Centers	36	\$537,620.00	\$510,739.00	39	\$647,838.12	\$615,446.21	\$104,707.21
622110	General Medical and Surgical Hospitals	129	\$58,723,033.59	\$55,786,881.90	155	\$89,645,852.57	\$85,163,559.94	\$29,376,678.04
	Other	99	\$8,864,886.44	\$8,421,642.15	96	\$10,446,483.54	\$9,924,159.38	\$1,502,517.23
	Total	1,017	\$85,582,057.18	\$81,302,954.34	1,025	\$132,076,548.47	\$125,472,721.05	\$44,169,766.71
Some NAICS have been grouped together to ensure confidentiality of filer information.								

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2009

NAICS	Description of NAICS	January-December 2003			January-December 2009			Growth from Base Year Period 2003
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2009	95% of Kansas Withholding 2009	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	10	\$1,447,969.44	\$1,375,571.00	19	\$2,882,225.81	\$2,738,114.54	\$1,362,543.54
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$215,039.40	\$204,287.44	19	\$744,033.25	\$706,831.59	\$502,544.15
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$2,703,483.04	\$2,568,308.84	30	\$5,788,962.31	\$5,499,514.16	\$2,931,205.32
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.36	\$17,509.80	9	\$30,112.03	\$28,606.42	\$11,096.62
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.04	\$50,359.52	10	\$68,140.61	\$64,733.58	\$14,374.06
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	21	\$1,707,244.76	\$1,621,882.52	\$715,327.92
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	24	\$670,343.75	\$636,826.56	-\$115,415.32
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	9	\$285,599.08	\$271,319.12	\$1,346.56
541380	Testing Laboratories	81	\$1,062,975.88	\$1,009,827.12	73	\$1,421,366.98	\$1,350,298.63	\$340,471.51
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,145,778.12	\$1,088,489.20	124	\$4,385,089.07	\$4,165,834.62	\$3,077,345.42
541940	Veterinary Services	407	\$2,031,448.84	\$1,929,876.40	334	\$2,774,705.00	\$2,635,969.75	\$706,093.35
621511	Medical Laboratories	41	\$6,377,254.16	\$6,058,391.48	52	\$10,292,498.61	\$9,777,873.68	\$3,719,482.20
621512	Diagnostic Imaging Centers	36	\$537,620.00	\$510,739.00	33	\$612,206.83	\$581,596.49	\$70,857.49
622110	General Medical and Surgical Hospitals	129	\$59,101,237.92	\$56,146,176.00	161	\$82,912,457.59	\$78,766,834.69	\$22,620,658.69
	Other	99	\$8,857,525.84	\$8,414,649.56	108	\$10,694,600.49	\$10,159,870.47	\$1,745,220.91
	Total	1,017	\$85,582,057.24	\$81,302,954.40	1,026	\$125,269,586.17	\$119,006,106.82	\$37,703,152.42 *
	Some NAICS have been grouped together to ensure confidentiality of filer information.							
	*This is the growth in Kansas bioscience company withholding from the base year of 2003 to calendar year 2009. Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.							

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2010

NAICS	Description of NAICS	January-December 2003			January-December 2010			Growth from Base Year Period 2003
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2010	95% of Kansas Withholding 2010	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	10	\$1,447,969.44	\$1,375,571.00		\$2,771,341.35	\$2,632,774.27	\$1,257,203.27
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$215,039.40	\$204,287.44		\$836,798.39	\$794,958.47	\$590,671.03
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$2,703,483.04	\$2,568,308.84		\$5,878,843.45	\$5,584,901.28	\$3,016,592.44
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.36	\$17,509.80		\$71,386.23	\$67,816.92	\$50,307.12
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.04	\$50,359.52		\$147,862.93	\$140,469.79	\$90,110.27
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60		\$1,794,493.98	\$1,704,769.29	\$798,214.69
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88		\$598,779.53	\$568,840.56	-\$183,401.32
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56		\$283,029.39	\$268,877.92	-\$1,094.64
541380	Testing Laboratories	81	\$1,062,975.88	\$1,009,827.12		\$1,640,053.94	\$1,558,051.24	\$548,224.12
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,145,778.12	\$1,088,489.20		\$4,348,897.98	\$4,131,453.09	\$3,042,963.89
541940	Veterinary Services	407	\$2,031,448.84	\$1,929,876.40		\$2,806,512.42	\$2,666,186.80	\$736,310.40
621511	Medical Laboratories	41	\$6,377,254.16	\$6,058,391.48		\$10,890,250.19	\$10,345,737.69	\$4,287,346.21
621512	Diagnostic Imaging Centers	36	\$537,620.00	\$510,739.00		\$465,747.64	\$442,460.26	-\$68,278.74
622110	General Medical and Surgical Hospitals	129	\$59,101,237.92	\$56,146,176.00		\$86,908,676.73	\$82,563,242.89	\$26,417,066.89
	Other	99	\$8,857,525.84	\$8,414,649.56		\$11,206,263.63	\$10,645,950.41	\$2,231,300.85
	Total	1,017	\$85,582,057.24	\$81,302,954.40	0	\$130,648,937.78	\$124,116,490.88	\$42,813,536.48*
	Some NAICS have been grouped together to ensure confidentiality of filer information.							
	Number of bioscience companies for 2010 will be computed once the reconciliation has been completed.							
	*This is the growth in Kansas bioscience company withholding from the base year of 2003 to calendar year 2010. Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience							

KANSAS BIOSCIENCE COMPANIES
(K.S.A. 74-99b33(d))
Calendar Year 2011

NAICS	Description of NAICS	January-December 2003			January-December 2011			Growth from Base Year Period 2003
		Number of Kansas Bioscience Companies	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Companies	Kansas Withholding 2011	95% of Kansas Withholding 2011	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	10	\$1,071,677.57	\$1,018,093.71		\$2,032,519.25	\$1,930,893.28	\$912,799.57
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$185,123.55	\$175,867.35		\$697,163.29	\$662,305.13	\$486,437.78
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$2,018,067.77	\$1,917,164.37		\$4,298,452.94	\$4,083,530.30	\$2,166,365.93
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$13,823.53	\$13,132.35		\$48,848.09	\$46,405.69	\$33,273.34
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$39,757.52	\$37,769.64		\$81,740.44	\$77,653.43	\$39,883.79
339112	Surgical and Medical Instrument Manufacturing	16	\$715,701.00	\$679,915.95		\$1,387,620.66	\$1,318,239.63	\$638,323.68
339113	Surgical Appliance and Supplies Manufacturing	24	\$593,875.17	\$564,181.41		\$542,579.94	\$515,450.94	-\$48,730.47
339115	Ophthalmic Good Manufacturing	8	\$213,136.23	\$202,479.42		\$199,704.08	\$189,718.87	-\$12,760.55
541380	Testing Laboratories	81	\$791,711.46	\$752,125.89		\$1,193,510.12	\$1,133,834.61	\$381,708.72
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$845,296.38	\$803,031.57		\$3,339,393.34	\$3,172,423.67	\$2,369,392.10
541940	Veterinary Services	407	\$1,520,700.63	\$1,444,665.60		\$2,008,879.96	\$1,908,435.96	\$463,770.36
621511	Medical Laboratories	41	\$5,066,593.86	\$4,813,264.17		\$8,449,771.88	\$8,027,283.29	\$3,214,019.12
621512	Diagnostic Imaging Centers	36	\$219,713.22	\$208,727.55		\$233,354.15	\$221,686.45	\$12,958.90
622110	General Medical and Surgical Hospitals	129	\$44,042,275.20	\$41,840,161.44		\$69,612,977.08	\$66,132,328.23	\$24,292,166.79
	Other	99	\$6,849,089.82	\$6,506,635.38		\$9,547,410.31	\$9,070,039.78	\$2,563,404.40
	Total	1,017	\$64,186,542.91	\$60,977,215.80	0	\$103,673,925.53	\$98,490,229.26	\$37,513,013.46*
Some NAICS have been grouped together to ensure confidentiality of filer information.								
Number of bioscience companies for 2011 will be computed once the year is complete and a reconciliation has been completed.								
January-December 2011 includes only the first three quarters of 2011 (January-March) (April-June) (July-Sept) to date 12/31/2011.								
*This is the growth in Kansas bioscience company withholding from the base year of 2003 to calendar year 2011 (to date, first three quarters only).								
Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund.								
Please see the summary of bioscience distributions for the actual deposits.								

**KANSAS STATE UNIVERSITIES
(K.S.A. 74-99b33(o))**

State University	January-December 2003			January-December 2004			Growth from Base Year Period 2003
	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2004	95% of Kansas Withholding 2004	
Emporia State University	91	\$113,801.02	\$108,110.97	87	\$120,676.65	\$114,642.82	\$6,531.85
Fort Hays State University	93	\$151,872.00	\$144,278.40	96	\$168,452.00	\$160,029.40	\$15,751.00
Kansas State University	2,273	\$3,090,709.00	\$2,936,173.55	2,282	\$3,262,639.00	\$3,099,507.05	\$163,333.50
Pittsburg State University	238	\$382,705.00	\$363,569.75	249	\$414,508.00	\$393,782.60	\$30,212.85
University of Kansas	2,188	\$3,040,504.90	\$2,888,479.66	2,377	\$3,434,474.84	\$3,262,751.10	\$374,271.44
Washburn University	223	\$157,362.98	\$149,494.83	231	\$175,028.44	\$166,277.02	\$16,782.19
Wichita State University	607	\$735,919.19	\$699,123.23	592	\$765,559.26	\$727,281.29	\$28,158.06

Total **\$635,040.89***

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2004. Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

State University	January-December 2003			January-December 2005			Growth from Base Year Period 2003
	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2005	95% of Kansas Withholding 2005	
Emporia State University	91	\$113,801.02	\$108,110.97	87	\$117,499.30	\$111,624.34	\$3,513.37
Fort Hays State University	93	\$151,872.00	\$144,278.40	96	\$167,700.00	\$159,315.00	\$15,036.60
Kansas State University	2,273	\$3,090,709.00	\$2,936,173.55	2,282	\$3,346,394.47	\$3,179,074.75	\$242,901.20
Pittsburg State University	238	\$382,705.00	\$363,569.75	249	\$432,712.00	\$411,076.40	\$47,506.65
University of Kansas	2,188	\$3,040,504.90	\$2,888,479.66	2,377	\$3,592,836.62	\$3,413,194.79	\$524,715.13
Washburn University	223	\$157,362.98	\$149,494.83	231	\$188,994.27	\$179,544.56	\$30,049.73
Wichita State University	607	\$735,919.19	\$699,123.23	604	\$785,812.16	\$746,521.55	\$47,398.32

Total **\$911,121.00***

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2005. Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

**KANSAS STATE UNIVERSITIES
(K.S.A. 74-99b33(o))**

State University	January-December 2003			January-December 2006			
	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2006	95% of Kansas Withholding 2006	Growth from Base Year Period 2003
Emporia State University	91	\$113,801.02	\$108,110.97	87	\$123,067.00	\$116,913.65	\$8,802.68
Fort Hays State University	93	\$151,872.00	\$144,278.40	96	\$171,532.00	\$162,955.40	\$18,677.00
Kansas State University	2,273	\$3,090,709.00	\$2,936,173.55	2,282	\$3,612,312.00	\$3,431,696.40	\$495,522.85
Pittsburg State University	238	\$382,705.00	\$363,569.75	249	\$465,735.00	\$442,448.25	\$78,878.50
University of Kansas	2,188	\$3,040,504.90	\$2,888,479.66	2,377	\$3,865,528.76	\$3,672,252.32	\$783,772.66
Washburn University	223	\$157,362.98	\$149,494.83	231	\$214,936.19	\$204,189.38	\$54,694.55
Wichita State University	607	\$735,919.19	\$699,123.23	608	\$807,383.59	\$767,014.41	\$67,891.18

Total 5,713 \$7,672,874.09 \$7,289,230.39 5,930 \$9,260,494.54 \$8,797,469.81 **\$1,508,239.42***

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2006. Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

State University	January-December 2003			January-December 2007			
	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2007	95% of Kansas Withholding 2007	Growth from Base Year Period 2003
Emporia State University	91	\$113,801.02	\$108,110.97	87	\$138,402.70	\$131,482.57	\$23,371.60
Fort Hays State University	93	\$151,872.00	\$144,278.40	96	\$181,343.00	\$172,275.85	\$27,997.45
Kansas State University	2,273	\$3,090,709.00	\$2,936,173.55	2,282	\$3,942,072.24	\$3,744,968.63	\$808,795.08
Pittsburg State University	238	\$382,705.00	\$363,569.75	249	\$501,129.65	\$476,073.17	\$112,503.42
University of Kansas	2,188	\$3,040,504.90	\$2,888,479.66	2,377	\$4,128,649.39	\$3,922,216.92	\$1,033,737.26
Washburn University	223	\$157,362.98	\$149,494.83	231	\$234,507.22	\$222,781.86	\$73,287.03
Wichita State University	607	\$735,919.19	\$699,123.23	555	\$782,533.61	\$743,406.93	\$44,283.70

Total 5,713 \$7,672,874.09 \$7,289,230.39 5,877 \$9,908,637.81 \$9,413,205.93 **\$2,123,975.54***

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2007. Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

**KANSAS STATE UNIVERSITIES
(K.S.A. 74-99b33(o))**

State University	January-December 2003			January-December 2008			Growth from Base Year Period 2003
	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2008	95% of Kansas Withholding 2008	
Emporia State University	91	\$113,801.02	\$108,110.97	87	\$158,455.16	\$150,532.40	\$42,421.43
Fort Hays State University	93	\$151,872.00	\$144,278.40	96	\$189,595.00	\$180,115.25	\$35,836.85
Kansas State University	2,273	\$3,090,709.00	\$2,936,173.55	2,282	\$4,189,573.93	\$3,980,095.23	\$1,043,921.68
Pittsburg State University	238	\$382,705.00	\$363,569.75	249	\$528,457.00	\$502,034.15	\$138,464.40
University of Kansas	2,188	\$3,040,504.90	\$2,888,479.66	2,377	\$4,462,411.40	\$4,239,290.83	\$1,350,811.17
Washburn University	223	\$157,362.98	\$149,494.83	231	\$251,555.59	\$238,977.81	\$89,482.98
Wichita State University	607	\$735,919.19	\$699,123.23	565	\$873,430.89	\$829,759.35	\$130,636.12

Total 5,713 \$7,672,874.09 \$7,289,230.39 5,887 \$10,653,478.97 \$10,120,805.02 **\$2,831,574.63***

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2008. Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

State University	January-December 2003			January-December 2009			Growth from Base Year Period 2003
	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2009	95% of Kansas Withholding 2009	
Emporia State University	91	\$113,801.02	\$108,110.97	87	\$151,525.57	\$143,949.29	\$35,838.32
Fort Hays State University	93	\$151,872.00	\$144,278.40	96	\$200,167.00	\$190,158.65	\$45,880.25
Kansas State University	2,273	\$3,090,709.00	\$2,936,173.55	2,282	\$4,283,498.67	\$4,069,323.74	\$1,133,150.19
Pittsburg State University	238	\$382,705.00	\$363,569.75	249	\$548,670.00	\$521,236.50	\$157,666.75
University of Kansas	2,188	\$3,040,504.90	\$2,888,479.66	2,377	\$4,621,910.80	\$4,390,815.26	\$1,502,335.60
Washburn University	223	\$157,362.98	\$149,494.83	231	\$254,776.74	\$242,037.90	\$92,543.07
Wichita State University	607	\$735,919.19	\$699,123.23	510	\$811,187.23	\$770,627.87	\$71,504.64

Total 5,713 \$7,672,874.09 \$7,289,230.39 5,832 \$10,871,736.01 \$10,328,149.21 **\$3,038,918.82***

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2009. Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.

KANSAS STATE UNIVERSITIES
(K.S.A. 74-99b33(o))

State University	January-December 2003			January-December 2010			Growth from Base Year Period 2003
	Number of Kansas Bioscience Employees	Kansas Withholding Base Year Period 2003	95% of Base Year Period Withholding 2003	Number of Kansas Bioscience Employees	Kansas Withholding 2010	95% of Kansas Withholding 2010	
Emporia State University	91	\$113,801.02	\$108,110.97	83	\$147,714.49	\$140,328.77	\$32,217.80
Fort Hays State University	93	\$151,872.00	\$144,278.40	87	\$192,879.00	\$183,235.05	\$38,956.65
Kansas State University	2,273	\$3,090,709.00	\$2,936,173.55	2,083	\$4,243,529.63	\$4,031,353.15	\$1,095,179.60
Pittsburg State University	238	\$382,705.00	\$363,569.75	259	\$554,978.28	\$527,229.37	\$163,659.62
University of Kansas	2,188	\$3,040,504.90	\$2,888,479.66	2,226	\$4,640,666.34	\$4,408,633.02	\$1,520,153.36
Washburn University	223	\$157,362.98	\$149,494.83	229	\$264,093.86	\$250,889.17	\$101,394.34
Wichita State University	607	\$735,919.19	\$699,123.23	509	\$818,056.09	\$777,153.29	\$78,030.06
Total	5,713	\$7,672,874.09	\$7,289,230.39	5,476	\$10,861,917.69	\$10,318,821.82	\$3,029,591.43 *

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2010. Due to fiscal year cap limitations, only a portion of this amount has been distributed to the Bioscience Development and Investment fund. Please see the summary of bioscience distributions for the actual deposits.