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DEPARTMENT OFFICIALS

JANUARY 2013

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
Kevin Cronister, 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
Dean Reynoldson, Director
Mike Padilla, Chief Enforcement Officer

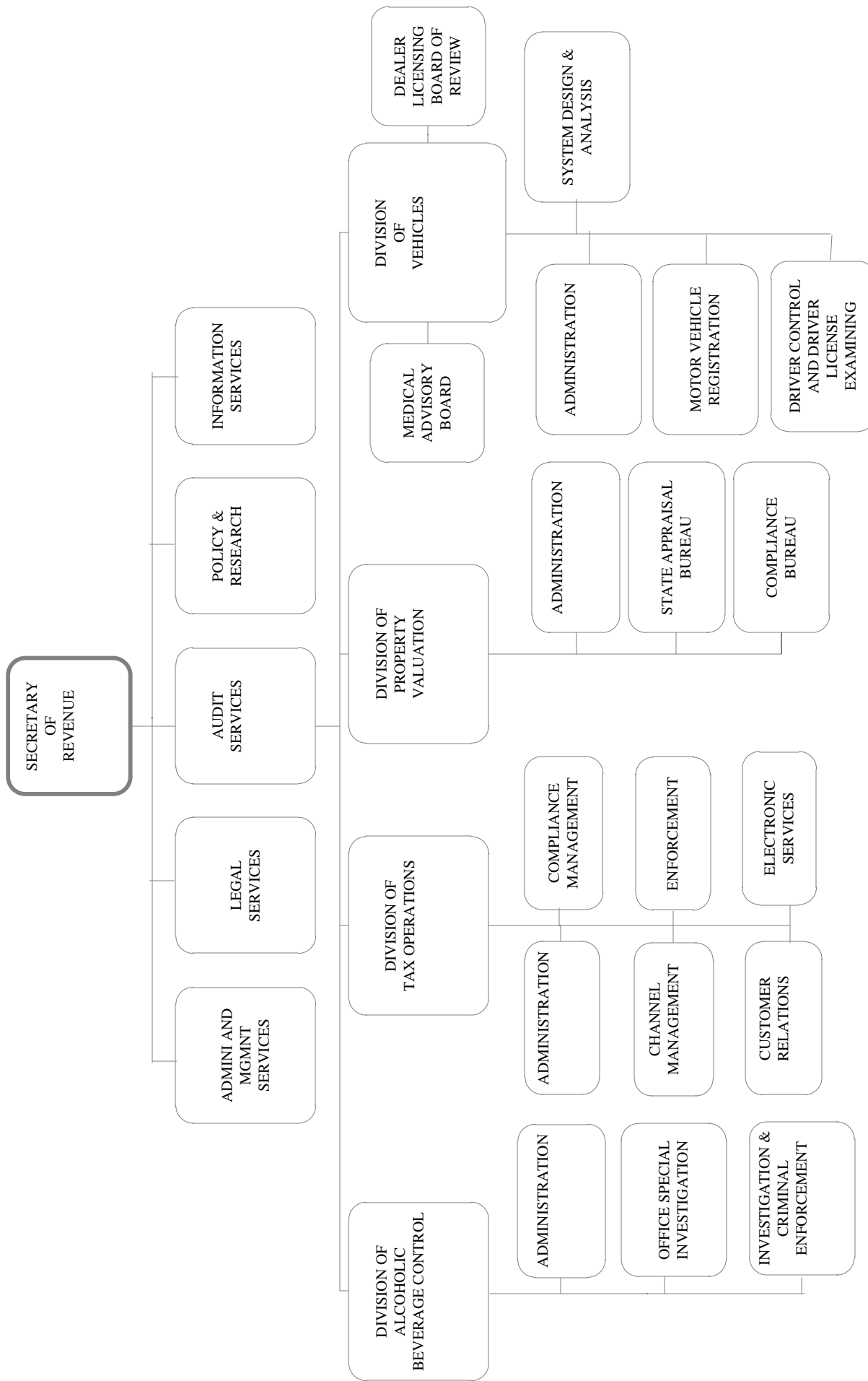
Division of Tax Operations
Steve Stotts, Director
Channel Management
Troy Ledbetter, Chief Channel Management Officer
Customer Relations
Ken Rakestraw, Chief Customer Relations Officer
Compliance Enforcement
Jeff Scott, Chief Compliance Enforcement Officer
Electronic Services
Gary Centlivre, Chief Electronics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

Division of Property Valuation
David Harper, Director
Roger Hamm, Deputy 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)
Robin Harris, DMV Field Services Manager
Motor Carrier Services
Deann Williams, Chief of Motor Carrier Services

KANSAS DEPARTMENT OF REVENUE
ORGANIZATION CHART

January 1, 2013



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) 368- 8222
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) 368- 8222
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, 2012

	Beer Per Gallon	Wine Per Gallon	Cigarette Per Pack	Motor Fuel Per Gallon
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	\$0.276
Oklahoma	\$0.40	\$0.72	\$1.03	\$0.17

Source: 2012 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, 2011.

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: 2012 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, 2011.

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: 2012 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
Corporation Tax	total taxable income @	4.00%	plus	3.05% surtax on taxable income over \$50,000	7.050% (TY09/10)		79-32,110
	total taxable income @	4.00%	plus	3.00% surtax on taxable income over \$50,000	7.000% (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				76-6b02	
		20 mills					
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 2012 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	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
		then 2% (of withholding) to IMPACT Fund. (Eff July 1, 2012 this 2% goes to the Job Creation Program Fund)				74-50,107
Liquor Gallonage Tax (d)		10% of alcohol & spirits to 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 2012 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Sales and Use (State)		FY 12:	88.7%	State General Fund		79-3620, 3710
			11.3%	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 20% class M Motorcycle Safety Fund \$2 each CDL Truck Driver Training Fund balance State Highway Fund					8-267
DUI Reinstatement Fee	50% Alcohol Intoxication Program 20% Juvenile Detention Facility		20% Forensic Lab/Mat Fee Fund 10% Driving Under the Influence Equip Fund			8-241
Failure to Comply Reinstatement Fee	50% Vehicle Operating Fund 37.5% Alcohol Intoxication Program					8-2110
(collected by court)	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 FY 12	Sales Tax (Per cap) FY 12	Vehicle Property TY 11	Vehicle Property (Per cap) TY 11	Real/Personal Property TY 11	Real/Personal Property (Per cap) TY 11
	Individual Income Tax Liability	Individual Income Tax Liability (Per cap)						
	TY 10	TY 10						
Allen	\$7,381,194	\$552	\$9,544,375	\$716	\$1,811,743	\$136	\$14,965,436	\$1,123
Anderson	\$4,190,279	\$517	\$4,197,026	\$520	\$1,102,683	\$137	\$11,299,975	\$1,400
Atchison	\$7,862,174	\$465	\$9,302,327	\$554	\$1,862,820	\$111	\$18,496,112	\$1,101
Barber	\$3,459,258	\$712	\$6,321,228	\$1,293	\$630,968	\$129	\$16,235,309	\$3,321
Barton	\$20,735,956	\$749	\$30,532,948	\$1,097	\$4,287,935	\$154	\$39,268,427	\$1,410
Bourbon	\$6,042,685	\$398	\$8,335,272	\$556	\$1,583,814	\$106	\$15,004,146	\$1,001
Brown	\$5,534,912	\$554	\$6,711,899	\$671	\$1,005,806	\$100	\$14,094,837	\$1,408
Butler	\$65,340,098	\$992	\$38,244,447	\$581	\$8,770,956	\$133	\$90,721,119	\$1,378
Chase	\$1,780,537	\$638	\$1,109,372	\$394	\$338,792	\$120	\$5,513,400	\$1,957
Chautauqua	\$1,987,972	\$542	\$1,425,196	\$398	\$549,242	\$153	\$5,101,957	\$1,424
Cherokee	\$5,489,473	\$254	\$6,889,851	\$322	\$1,886,249	\$88	\$16,054,386	\$751
Cheyenne	\$1,618,403	\$594	\$1,376,975	\$507	\$353,079	\$130	\$5,603,725	\$2,062
Clark	\$1,460,232	\$659	\$1,126,942	\$526	\$355,873	\$166	\$7,265,193	\$3,390
Clay	\$5,195,015	\$609	\$5,155,298	\$601	\$1,093,520	\$128	\$11,431,919	\$1,333
Cloud	\$4,679,627	\$491	\$7,923,833	\$846	\$1,325,938	\$142	\$12,426,734	\$1,327
Coffey	\$6,554,357	\$762	\$5,120,541	\$600	\$803,487	\$94	\$34,429,289	\$4,035
Comanche	\$1,236,625	\$654	\$2,096,556	\$1,113	\$276,554	\$147	\$6,247,248	\$3,316
Cowley	\$18,774,672	\$517	\$22,049,666	\$608	\$4,483,510	\$124	\$35,323,466	\$974
Crawford	\$17,180,563	\$439	\$25,436,308	\$649	\$3,689,682	\$94	\$31,234,444	\$796
Decatur	\$1,674,498	\$566	\$1,327,985	\$456	\$500,440	\$172	\$5,522,186	\$1,894
Dickinson	\$11,845,377	\$600	\$11,653,830	\$590	\$2,119,863	\$107	\$22,176,617	\$1,123
Doniphan	\$3,127,594	\$394	\$2,619,923	\$330	\$751,398	\$95	\$11,438,355	\$1,440
Douglas	\$83,639,330	\$755	\$85,545,286	\$762	\$9,601,456	\$86	\$141,778,699	\$1,264
Edwards	\$2,351,143	\$774	\$1,382,891	\$458	\$482,841	\$160	\$6,623,304	\$2,193
Elk	\$1,218,420	\$423	\$1,268,324	\$451	\$486,075	\$173	\$3,956,761	\$1,408
Ellis	\$24,986,802	\$878	\$41,738,678	\$1,452	\$3,105,661	\$108	\$39,291,961	\$1,367
Ellsworth	\$4,107,344	\$632	\$4,292,887	\$662	\$779,074	\$120	\$9,482,768	\$1,463
Finney	\$23,586,521	\$641	\$40,242,737	\$1,085	\$3,723,571	\$100	\$58,932,018	\$1,589
Ford	\$18,628,236	\$550	\$31,797,021	\$920	\$4,413,763	\$128	\$43,092,060	\$1,247
Franklin	\$15,415,557	\$593	\$15,748,903	\$607	\$2,905,375	\$112	\$30,031,134	\$1,158
Geary	\$10,412,855	\$303	\$26,770,131	\$758	\$2,537,250	\$72	\$31,128,267	\$881
Gove	\$2,116,585	\$785	\$2,752,005	\$1,020	\$457,393	\$170	\$6,817,291	\$2,528
Graham	\$1,830,924	\$705	\$2,643,206	\$1,001	\$462,745	\$175	\$9,996,432	\$3,785
Grant	\$5,460,491	\$697	\$6,084,899	\$764	\$727,546	\$91	\$27,291,770	\$3,427
Gray	\$5,453,839	\$908	\$3,525,741	\$577	\$1,129,354	\$185	\$10,131,334	\$1,657
Greeley	\$1,339,341	\$1,074	\$867,930	\$690	\$277,944	\$221	\$5,395,849	\$4,289
Greenwood	\$3,277,604	\$490	\$3,087,916	\$465	\$985,297	\$148	\$8,958,573	\$1,348
Hamilton	\$1,644,390	\$611	\$1,552,616	\$582	\$409,811	\$154	\$8,201,169	\$3,076
Harper	\$4,104,566	\$680	\$5,706,160	\$952	\$929,231	\$155	\$12,851,196	\$2,144
Harvey	\$25,759,833	\$743	\$21,797,562	\$626	\$3,439,894	\$99	\$33,063,935	\$949
Haskell	\$3,227,069	\$758	\$3,263,717	\$762	\$367,132	\$86	\$19,490,336	\$4,549
Hodgeman	\$1,281,197	\$669	\$1,053,933	\$536	\$450,843	\$229	\$6,582,720	\$3,348
Jackson	\$7,804,416	\$580	\$5,827,124	\$434	\$1,469,096	\$109	\$13,130,878	\$978
Jefferson	\$13,692,410	\$716	\$5,385,733	\$284	\$2,319,229	\$122	\$20,693,297	\$1,093
Jewell	\$1,604,532	\$521	\$1,070,025	\$346	\$578,166	\$187	\$5,768,943	\$1,863
Johnson	\$720,293,681	\$1,324	\$594,208,351	\$1,075	\$72,283,336	\$131	\$911,611,320	\$1,649
Kearny	\$2,982,726	\$750	\$1,617,351	\$406	\$400,746	\$101	\$21,234,872	\$5,326
Kingman	\$7,629,069	\$971	\$4,879,504	\$621	\$1,051,480	\$134	\$15,203,559	\$1,936
Kiowa	\$1,829,372	\$717	\$2,124,731	\$834	\$323,323	\$127	\$11,218,030	\$4,401
Labette	\$9,433,485	\$437	\$12,272,571	\$571	\$2,887,400	\$134	\$21,717,564	\$1,010
Lane	\$1,489,366	\$851	\$1,506,995	\$862	\$349,415	\$200	\$7,409,312	\$4,236
Leavenworth	\$41,613,675	\$546	\$32,606,398	\$422	\$7,560,788	\$98	\$75,241,588	\$975
Lincoln	\$1,687,952	\$521	\$1,307,354	\$407	\$462,279	\$144	\$6,422,361	\$1,998
Linn	\$5,028,843	\$521	\$3,563,790	\$371	\$1,028,150	\$107	\$19,989,352	\$2,080
Logan	\$2,161,606	\$784	\$2,703,075	\$971	\$477,197	\$171	\$7,552,613	\$2,714
Lyon	\$16,922,056	\$502	\$25,048,140	\$742	\$3,335,572	\$99	\$33,941,004	\$1,005
Marion	\$6,710,813	\$530	\$5,329,950	\$425	\$1,463,245	\$117	\$16,524,133	\$1,318
Marshall	\$7,657,457	\$757	\$7,772,881	\$777	\$1,408,480	\$141	\$16,397,968	\$1,639
McPherson	\$23,590,944	\$808	\$24,156,315	\$826	\$3,317,052	\$113	\$38,789,255	\$1,327
Meade	\$3,030,400	\$662	\$2,488,649	\$549	\$558,528	\$123	\$12,824,179	\$2,830
Miami	\$21,760,583	\$664	\$17,257,250	\$528	\$3,885,442	\$119	\$42,994,016	\$1,314
Mitchell	\$4,681,837	\$735	\$5,427,543	\$862	\$1,203,351	\$191	\$9,725,495	\$1,545
Montgomery	\$16,716,719	\$471	\$24,270,125	\$695	\$4,117,530	\$118	\$54,904,860	\$1,573
Morris	\$3,976,318	\$671	\$2,875,567	\$488	\$671,265	\$114	\$8,989,581	\$1,527
Morton	\$2,271,913	\$703	\$2,458,916	\$769	\$324,018	\$101	\$13,681,167	\$4,278
Nemaha	\$7,146,134	\$702	\$6,695,209	\$662	\$1,302,990	\$129	\$13,906,684	\$1,375
Neosho	\$7,541,069	\$457	\$12,152,369	\$739	\$2,131,853	\$130	\$21,938,402	\$1,334
Ness	\$2,582,426	\$831	\$4,395,101	\$1,409	\$598,906	\$192	\$11,383,072	\$3,648
Norton	\$3,334,638	\$588	\$3,609,031	\$640	\$697,058	\$124	\$6,652,841	\$1,181
Osage	\$9,702,104	\$595	\$4,963,598	\$304	\$1,832,226	\$112	\$17,556,785	\$1,077

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 12	Sales Tax (Per cap) FY 12	Vehicle Property (Per cap) TY 11	Vehicle Property (Per cap) TY 11	Real/Personal Property	
	Individual Income Tax Liability	Tax Liability					Real/Personal Property	Property
	TY 10	(Per cap) TY 10					TY 11	(Per cap) TY 11
Osborne	\$2,040,376	\$529	\$2,876,772	\$748	\$670,275	\$174	\$6,033,818	\$1,568
Ottawa	\$3,923,634	\$644	\$1,713,250	\$280	\$823,876	\$135	\$9,613,309	\$1,571
Pawnee	\$4,163,735	\$597	\$3,647,588	\$520	\$1,026,090	\$146	\$10,631,107	\$1,516
Phillips	\$2,905,665	\$515	\$3,701,589	\$666	\$850,277	\$153	\$9,169,525	\$1,651
Pottawatomie	\$16,130,310	\$747	\$27,942,601	\$1,275	\$1,813,774	\$83	\$37,950,614	\$1,731
Pratt	\$7,108,876	\$736	\$10,457,853	\$1,081	\$1,621,778	\$168	\$22,707,924	\$2,347
Rawlins	\$1,675,061	\$665	\$1,369,613	\$545	\$407,026	\$162	\$4,957,745	\$1,974
Reno	\$40,856,641	\$633	\$53,923,735	\$835	\$8,265,889	\$128	\$77,411,987	\$1,198
Republic	\$3,032,314	\$609	\$3,009,219	\$613	\$829,337	\$169	\$8,584,561	\$1,749
Rice	\$5,967,432	\$592	\$6,171,483	\$612	\$1,219,663	\$121	\$16,418,956	\$1,630
Riley	\$37,225,304	\$523	\$51,932,522	\$711	\$4,498,387	\$62	\$64,089,398	\$878
Rooks	\$3,473,072	\$670	\$4,520,167	\$872	\$824,622	\$159	\$12,193,955	\$2,353
Rush	\$2,090,842	\$632	\$1,446,354	\$447	\$546,915	\$169	\$6,686,561	\$2,065
Russell	\$4,441,483	\$637	\$5,905,482	\$849	\$1,289,152	\$185	\$17,190,595	\$2,471
Saline	\$39,840,311	\$716	\$61,911,807	\$1,109	\$5,664,279	\$101	\$63,150,219	\$1,131
Scott	\$5,392,180	\$1,092	\$4,572,013	\$931	\$910,111	\$185	\$12,804,279	\$2,608
Sedgwick	\$426,517,346	\$856	\$474,382,504	\$947	\$52,252,906	\$104	\$526,203,574	\$1,050
Seward	\$10,832,648	\$472	\$23,433,677	\$1,005	\$2,044,212	\$88	\$34,742,331	\$1,489
Shawnee	\$143,396,105	\$806	\$161,445,918	\$902	\$20,275,947	\$113	\$211,544,876	\$1,182
Sheridan	\$2,788,073	\$1,091	\$1,854,019	\$726	\$533,677	\$209	\$6,416,759	\$2,514
Sherman	\$3,530,781	\$587	\$6,835,151	\$1,129	\$802,869	\$133	\$8,730,003	\$1,442
Smith	\$2,201,446	\$571	\$2,669,229	\$696	\$774,003	\$202	\$6,950,171	\$1,813
Stafford	\$2,752,703	\$620	\$2,318,828	\$531	\$609,906	\$140	\$12,103,695	\$2,769
Stanton	\$1,732,289	\$775	\$1,364,340	\$606	\$350,404	\$156	\$12,426,075	\$5,523
Stevens	\$4,327,164	\$756	\$3,916,503	\$698	\$503,006	\$90	\$27,336,915	\$4,870
Sumner	\$14,429,444	\$598	\$12,744,638	\$536	\$3,234,157	\$136	\$29,741,041	\$1,250
Thomas	\$5,946,517	\$753	\$11,036,661	\$1,384	\$1,273,475	\$160	\$13,753,120	\$1,724
Trego	\$2,202,341	\$734	\$2,572,623	\$878	\$482,644	\$165	\$7,555,251	\$2,579
Wabaunsee	\$4,470,517	\$634	\$1,741,328	\$248	\$895,246	\$127	\$9,976,619	\$1,420
Wallace	\$1,010,958	\$681	\$921,705	\$604	\$323,344	\$212	\$5,041,956	\$3,302
Washington	\$3,883,695	\$670	\$2,594,344	\$444	\$912,058	\$156	\$10,644,455	\$1,821
Wichita	\$4,412,166	\$1,975	\$1,570,724	\$690	\$512,667	\$225	\$4,828,041	\$2,121
Wilson	\$4,494,593	\$478	\$4,322,854	\$465	\$888,574	\$96	\$10,397,467	\$1,118
Woodson	\$1,443,556	\$436	\$1,384,502	\$421	\$507,453	\$154	\$4,995,710	\$1,518
Wyandotte	<u>\$52,245,906</u>	\$332	<u>\$122,852,652</u>	\$776	<u>\$16,294,784</u>	\$103	<u>\$192,665,188</u>	\$1,218
Total	\$2,270,755,576	\$796	\$2,412,662,238	\$840	\$330,027,517	\$115	\$3,916,002,787	\$1,364

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

Selected 2012 Enacted Kansas Legislation

Income Tax

House Bill 2117 lowers income tax rates by collapsing the current three-bracket structure for individual income taxes (3.5, 6.25, and 6.45 percent) into a two-bracket system using rates of 3.0 and 4.0 percent. Additional provisions totally exempt certain non-wage business income that had been subject to individual income tax (income reported by LLC's, subchapter-S Corporations and sole proprietorships. Other provisions increase the standard deduction amount for single head-of-household filers from \$4,500 to \$9,000. An additional provision of the bill eliminates a subtraction modification for certain long-term care expenditures.

Additional sections repeal tax credits previously allowed for individuals (but not for corporations) for food sales tax rebates, abandoned well plugging, adoption expenses, agritourism, alternative fuel equipment expenditures, assistive technology, child and dependent care expenses, child day credit expenses, disabled access expenditures, environmental compliance expenditures, individual development account contributions, law enforcement training center contributions, small employer health benefit plan contributions, swine facility improvement expenditures, port authority contributions, telecommunications property tax payments, venture capital contributions, and certain temporary assistance to family contributors.

House Bill 2454 creates a new individual income tax checkoff program to provide an additional funding source for the Kansas Creative Arts Industries Commission beginning in Tax Year 2013.

Liquor Tax

House Bill 2689 allows licensed retail stores to offer taste tests on a licensed premise or adjacent premise. The bill prohibits any charge for sample servings and a person could be served more than one sample. The bill also allows railway cars to be licensed as drinking establishments under the Club and Drinking Establishment Act. Additionally, the bill allows clubs, drinking establishments, caterers, or temporary permit holders to sell and "individual drink" at different prices throughout the day. It also requires not less than 30.0 percent of the products utilized in the manufacture of Kansas wine by a farm winery to be grown in Kansas. Additionally provisions of the bill allow a person to consume alcoholic liquor on the premises of any land or water owned or managed by Kansas Department of Wildlife, Parks, and Tourism, except where prohibited by rules and regulations of the Department.

Property Tax

House Bill 2117 makes the Homestead Program available only to owners. Renters will no longer be eligible for homestead tax refunds.

Selected 2012 Enacted Kansas Legislation

House Bill 2769 clarifies that, retroactive to tax year 2011, any and all housing developments and related improvements located on U.S. military installations and used exclusively or primarily by military personnel and their families are exempt from property taxation, notwithstanding the fact that the property may have been developed pursuant to the military housing privatization initiative.

Severance Tax

House Bill 2117 repeals the two-year new pool severance tax exemption.. It is repealed relative to all oil production from any pool producing in excess of 50 barrels per day, provided the initial production occurs on and after July 1, 2012.

House Bill 2597 changes the process for holding money in trust for individual counties in the Oil and Gas Valuation Depletion Trust Fund. Under prior law, money credited to those trust accounts was held in the State Treasury until a county met the statutory criteria for a distribution from its trust account. The bill annually transfers to each affected county the funds held in its trust account in the State Treasury. All moneys in the Oil and Gas Valuation Depletion Trust Fund trust accounts on the effective date of the bill will be distributed to the applicable counties within 30 days of the effective date, for deposit in each county's oil and gas valuation depletion trust fund.

Motor Vehicle Legislation

Senate Bill 60 serves as a follow-up bill to 2011 House Sub. For Senate Bill 6 and amends various administrative and criminal statutes related to driving under the influence (DUI). It also allows the issuance of a class C license for the operation of a motorized bicycle to certain persons with suspended or revoked drivers' licenses. The DUI-related changes include the following topics: Criminalization of test refusal, municipal fine revenue, counting of previous offenses, alcohol and drug evaluations, administrative penalties, interlock restrictions, employer's vehicle, minimum hours of confinement, supervision and assessment for commercial dui, and saliva testing.

Senate Bill 300 extends the time to provide title and to register a vehicle after it is purchased from 30 days to 60 days.

Senate Bill 334 allows waiver of the skills test for an applicant for a commercial driver's license if the applicant provides evidence of certain recent military commercial vehicle driving experience and meets additional qualifications. The bill also allows the state to accept out-of-state driving experience to count toward requirements for a restricted license under certain circumstances.

House Bill 2557 replaces vehicle taxes on specified commercial vehicles with fees, starting January 1, 2014. The bill redefines "fleet motor vehicle" and amends the bill to remove archaic language concerning motor vehicles owned by motor vehicle manufacturers and dealers, which have been exempt as merchants' or manufacturers' inventory since January 1, 1989, and to exclude the commercial vehicles defined by this bill from those vehicles required to be valued and assessed by the county appraiser. The

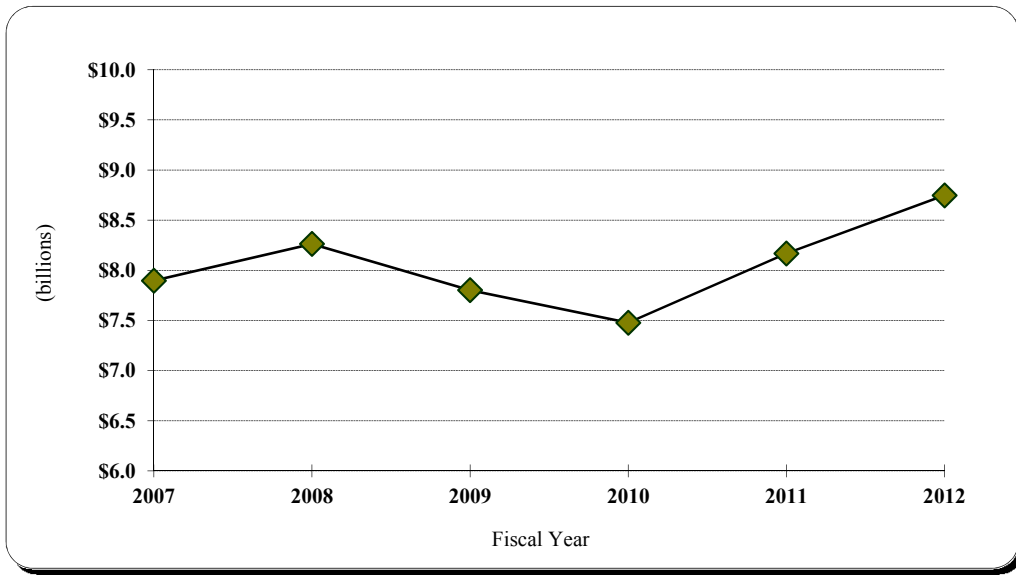
Selected 2012 Enacted Kansas Legislation

bill amends statutes which pertain to the property taxation of over-the-road motor vehicles and rolling equipment of motor carriers, are amended to sunset those provisions, effective January 1, 2014. It also eliminates the assessment percentage for the commercial vehicles defined by this bill, effective January 1, 2014. Additionally, an amendment provides that the fees collected pursuant to this bill shall be credited to the state general fund and transferred to the special city and county highway fund. The bill amends the statutes to exclude the commercial vehicles defined by this bill from the “tag and tax” law. Another provision is made for the deposit of \$2 of this new annual commercial vehicle fee to be deposited into a newly established fund called the "Commercial Vehicle Administrative System Fund".

House Bill 2729 allows the owner of a vehicle to purchase a nontransferable park and recreation motor vehicle permit during the vehicle registration process. In addition, the bill requires the applicant for the motor vehicle permit to consent to the Division of Motor Vehicles, Kansas Department of Revenue, sharing information including, but not limited to, the applicant’s name, address, email address, and phone number with the Secretary of Wildlife, Parks and Tourism.

Total Department of Revenue Collections before Refunds

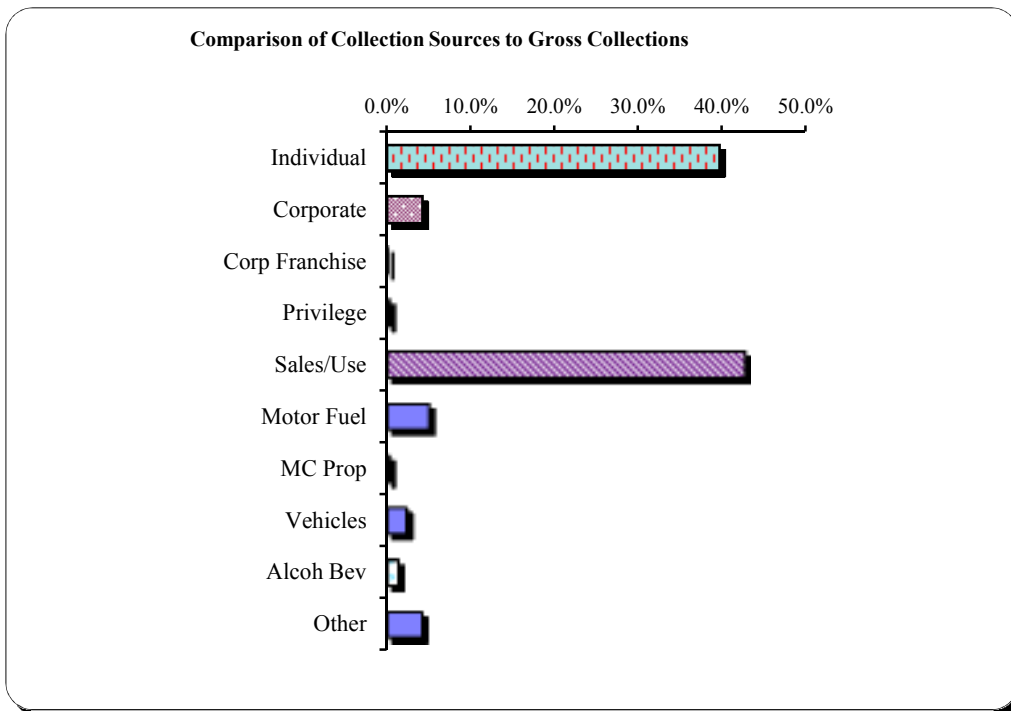
Total Department of Revenue Collections (before refunds) increased by 7.1% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
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%
2012	\$8,747,136,568	7.1%

Gross Total Collections and by Source

Collections by Department of Revenue

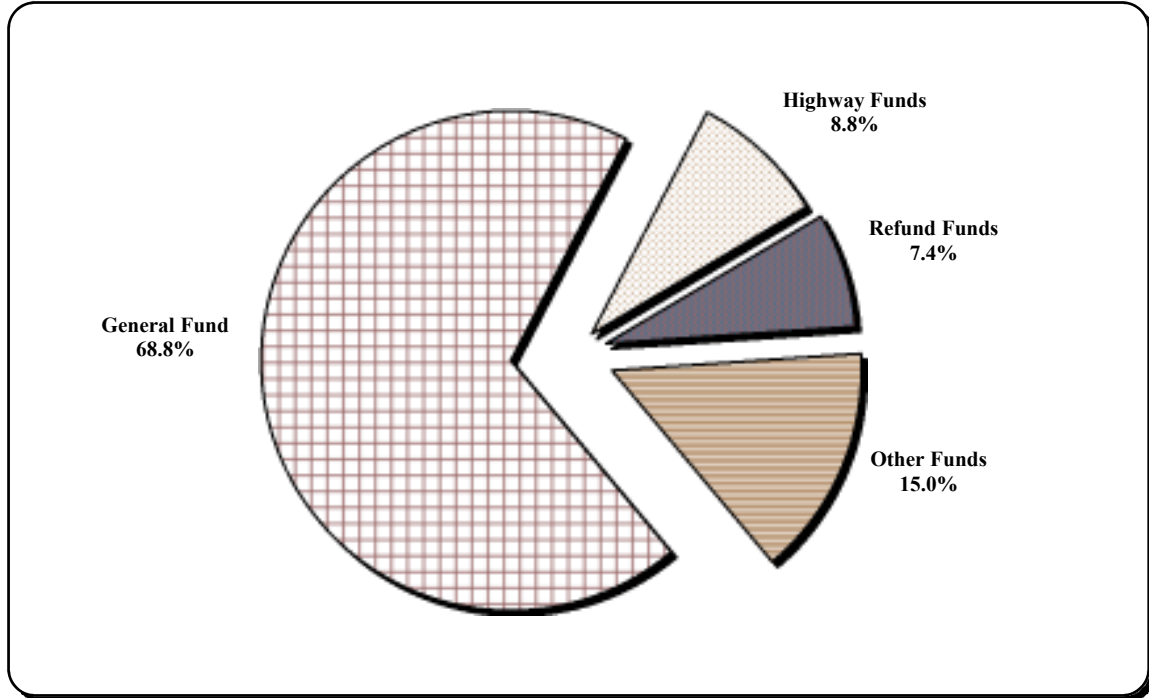


<u>Source</u>	<u>Fiscal Year 2011</u>	<u>Fiscal Year 2012</u>	<u>Percent Change</u>	<u>Percent of FY2012 Total</u>
Individual Income Taxes	\$3,243,924,699	\$3,467,187,998	6.9%	39.6%
Corporate Income Taxes	\$307,333,997	\$368,937,894	20.0%	4.2%
Corporate Franchise Tax*	\$29,731,282	\$10,420,081	-65.0%	0.1%
Privilege Taxes	\$24,575,067	\$30,923,168	25.8%	0.4%
State and Local Sales and Use Taxes	\$3,434,299,283	\$3,712,543,484	8.1%	42.4%
Motor Fuel Taxes	\$440,672,861	\$439,069,853	-0.4%	5.0%
Property Taxes: Motor Carrier	\$23,258,256	\$25,452,422	9.4%	0.3%
Division of Vehicles	\$207,211,917	\$206,089,288	-0.5%	2.4%
Alcoholic Beverage Control	\$118,209,693	\$123,729,196	4.7%	1.4%
Other Taxes and Fees	<u>\$338,647,633</u>	<u>\$362,783,184</u>	7.1%	4.1%
Total	\$8,167,864,688	\$8,747,136,568	7.1%	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



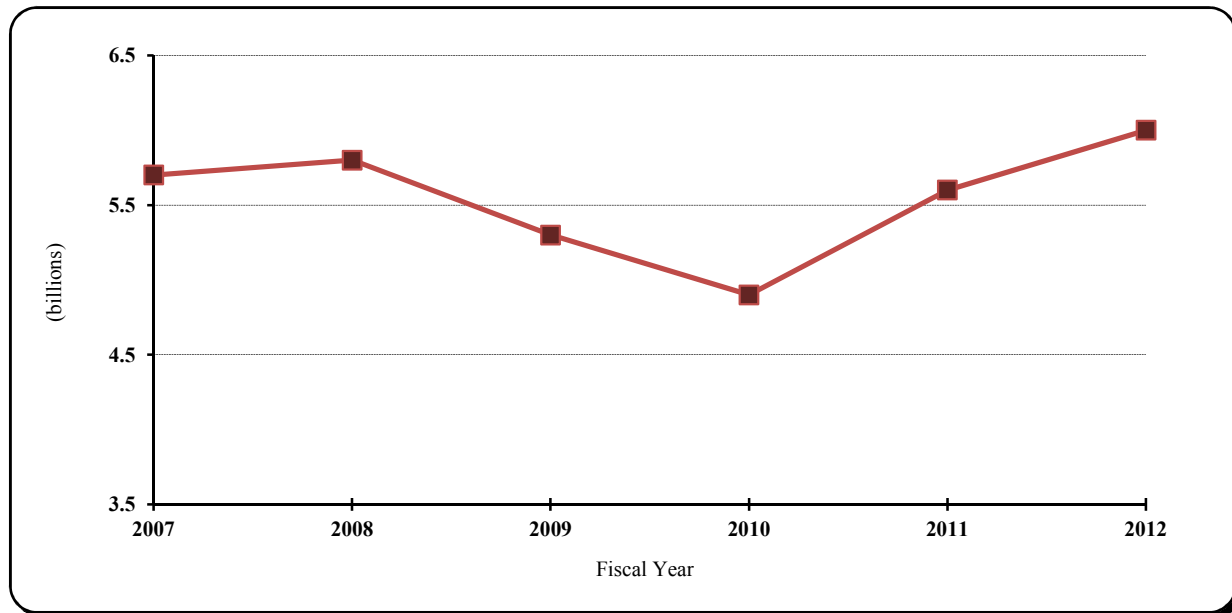
<u>Fund</u>	<u>Fiscal Year 2011</u>	<u>Fiscal Year 2012</u>	<u>Percent Change</u>	<u>Fiscal Year 2012 Percent Total</u>
State General Fund	\$5,549,205,598	\$6,014,616,578	8.4%	68.8%
All Highway Funds	\$756,370,694	\$774,094,546	2.3%	8.8%
All Refund Funds	\$653,016,352	\$649,023,935	-0.6%	7.4%
Other Funds	<u>\$1,209,272,044</u>	<u>\$1,309,401,509</u>	8.3%	<u>15.0%</u>
Total	\$8,167,864,688	\$8,747,136,568	7.1%	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 2012 State General Fund Collections increased by 8.4% compared to the prior fiscal year.



General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2011</u>	<u>Fiscal Year</u> <u>2012</u>	<u>Percent</u> <u>Change</u>
Motor Carrier Property Tax *	\$23,166,532	\$24,814,279	7.1%
Individual Income Tax	\$2,709,716,820	\$2,908,027,441	7.3%
Corporate Income	\$224,865,499	\$284,465,835	26.5%
Corporate Franchise Tax**	\$24,547,595	\$4,017,859	-83.6%
Privilege	\$21,651,339	\$25,848,967	19.4%
Estate Tax	\$229,122	\$694,306	203.0%
Sales Tax	\$1,965,388,089	\$2,136,353,321	8.7%
Use Tax	\$287,730,261	\$325,339,225	13.1%
Alcoholic Beverage Taxes, Fees, Fines	\$88,763,181	\$92,329,435	4.0%
Cigarette/Tobacco Tax	\$102,495,730	\$103,639,653	1.1%
Mineral Tax	\$98,665,605	\$107,253,496	8.7%
Other ***	<u>\$1,985,825</u>	<u>\$1,832,761</u>	-7.7%
Total	\$5,549,205,598	\$6,014,616,578	8.4%

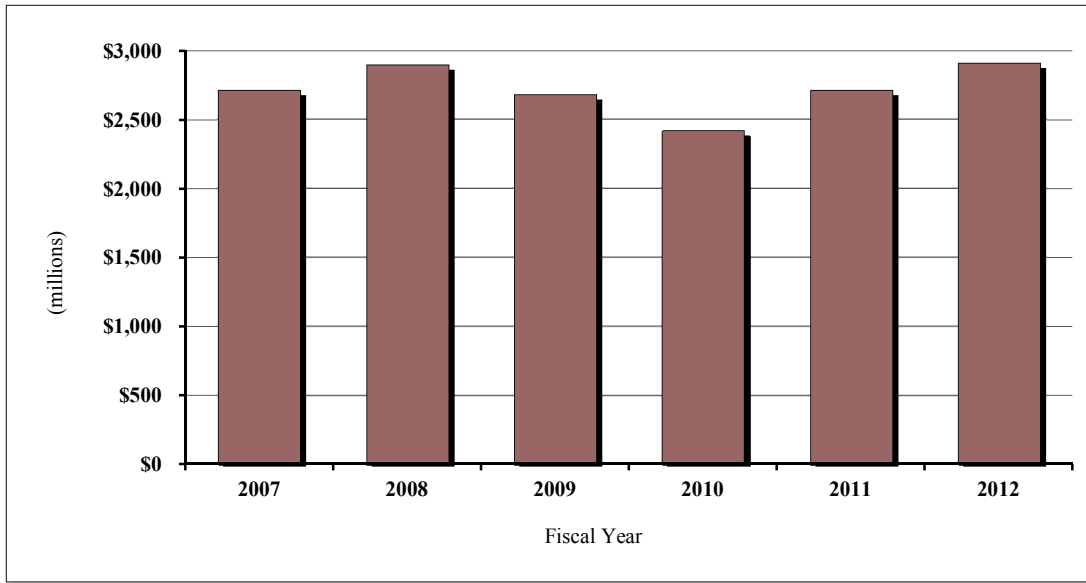
* Like amount is transferred to Special County/City Highway Fund.

**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.

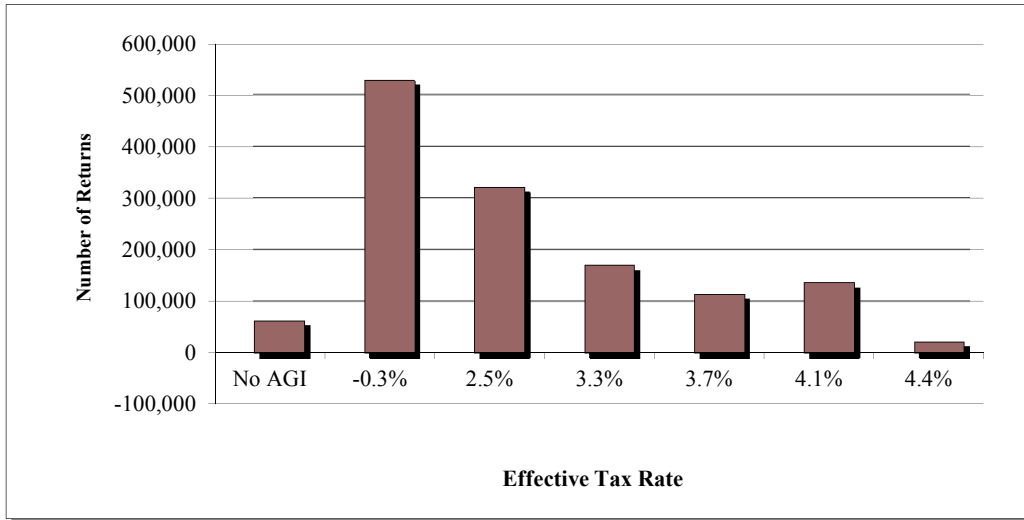


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2007	\$2,709,339,951	14.3%
2008	\$2,896,652,759	6.9%
2009	\$2,681,999,988	-7.4%
2010	\$2,418,208,421	-9.8%
2011	\$2,709,716,820	12.1%
2012	\$2,908,027,441	7.3%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2010

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 -	62,956	(\$1,509,105,619)	(\$5,389,906)
-0.25%	\$0 - \$25,000	529,481	\$6,206,894,511	(\$15,709,477)
2.45%	\$25,000 - \$50,000	322,263	\$11,615,011,914	\$284,856,981
3.32%	\$50,000 - \$75,000	169,982	\$10,435,523,531	\$346,756,886
3.73%	\$75,000 - \$100,000	114,609	\$9,905,489,875	\$369,428,432
4.14%	\$100,000 - \$250,000	136,736	\$19,054,213,169	\$788,420,403
4.36%	\$250,000 - Over	<u>21,873</u>	<u>\$15,556,578,344</u>	<u>\$678,348,528</u>
3.43%	Total Kansas Residents	1,357,900	\$71,264,605,725	\$2,446,711,847

* 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	8,042	\$136,628
Non Game Wildlife	7,949	\$106,986
WWII		
Military Emergency Relief	5,721	\$93,868
Breast Cancer Research	<u>5,986</u>	<u>\$78,029</u>
Total	27,698	\$415,511

Individual Income Tax for Tax Year 2010 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	6,486	233,253,989	7,381,194	0.3%	\$1,138	83
Anderson	3,777	130,569,237	4,190,279	0.2%	\$1,109	86
Atchison	7,173	267,327,145	7,862,174	0.3%	\$1,096	88
Barber	2,319	97,542,413	3,459,258	0.2%	\$1,492	37
Barton	12,969	576,281,487	20,735,956	0.9%	\$1,599	26
Bourbon	6,664	222,376,456	6,042,685	0.3%	\$907	102
Brown	4,755	175,530,592	5,534,912	0.2%	\$1,164	80
Butler	30,097	1,691,371,473	65,340,098	2.9%	\$2,171	4
Chase	1,224	47,732,392	1,780,537	0.1%	\$1,455	44
Chautauqua	1,600	60,438,924	1,987,972	0.1%	\$1,242	67
Cherokee	8,633	303,002,426	5,489,473	0.2%	\$636	105
Cheyenne	1,405	46,652,686	1,618,403	0.1%	\$1,152	82
Clark	1,065	44,267,274	1,460,232	0.1%	\$1,371	54
Clay	3,966	153,321,188	5,195,015	0.2%	\$1,310	63
Cloud	4,285	143,353,973	4,679,627	0.2%	\$1,092	89
Coffey	4,155	180,274,726	6,554,357	0.3%	\$1,577	27
Comanche	913	35,130,793	1,236,625	0.1%	\$1,354	58
Cowley	15,805	606,884,858	18,774,672	0.8%	\$1,188	76
Crawford	16,823	617,923,800	17,180,563	0.8%	\$1,021	96
Decatur	1,423	50,030,654	1,674,498	0.1%	\$1,177	79
Dickinson	9,336	358,773,745	11,845,377	0.5%	\$1,269	65
Doniphan	3,431	137,945,332	3,127,594	0.1%	\$912	100
Douglas	46,115	2,306,150,488	83,639,330	3.7%	\$1,814	14
Edwards	1,520	63,652,245	2,351,143	0.1%	\$1,547	31
Elk	1,346	39,809,132	1,218,420	0.1%	\$905	103
Ellis	13,466	645,197,196	24,986,802	1.1%	\$1,856	12
Ellsworth	2,803	115,925,590	4,107,344	0.2%	\$1,465	40
Finney	16,871	727,162,394	23,586,521	1.0%	\$1,398	50
Ford	14,942	599,190,072	18,628,236	0.8%	\$1,247	66
Franklin	12,512	496,891,324	15,415,557	0.7%	\$1,232	70
Geary	10,598	362,168,395	10,412,855	0.5%	\$983	98
Gove	1,427	58,294,935	2,116,585	0.1%	\$1,483	38
Graham	1,342	50,220,735	1,830,924	0.1%	\$1,364	55
Grant	3,099	132,070,897	5,460,491	0.2%	\$1,762	15
Gray	2,749	131,759,167	5,453,839	0.2%	\$1,984	9
Greeley	663	29,426,418	1,339,341	0.1%	\$2,020	7
Greenwood	3,060	103,666,580	3,277,604	0.1%	\$1,071	90
Hamilton	1,024	40,073,174	1,644,390	0.1%	\$1,606	25
Harper	2,932	122,344,840	4,104,566	0.2%	\$1,400	49
Harvey	17,406	756,174,705	25,759,833	1.1%	\$1,480	39
Haskell	1,660	71,906,684	3,227,069	0.1%	\$1,944	10
Hodgeman	974	37,205,080	1,281,197	0.1%	\$1,315	62
Jackson	6,535	247,579,700	7,804,416	0.3%	\$1,194	74
Jefferson	8,935	406,069,554	13,692,410	0.6%	\$1,532	33
Jewell	1,567	51,534,438	1,604,532	0.1%	\$1,024	94
Johnson	251,239	20,395,122,033	720,293,681	31.7%	\$2,867	1
Kearny	1,741	77,734,620	2,982,726	0.1%	\$1,713	18
Kingman	3,604	187,702,646	7,629,069	0.3%	\$2,117	6
Kiowa	1,174	49,329,778	1,829,372	0.1%	\$1,558	30
Labette	10,269	336,732,294	9,433,485	0.4%	\$919	99
Lane	903	37,336,828	1,489,366	0.1%	\$1,649	22
Leavenworth	28,441	1,314,879,197	41,613,675	1.8%	\$1,463	41
Lincoln	1,605	52,525,139	1,687,952	0.1%	\$1,052	92
Linn	4,448	167,013,042	5,028,843	0.2%	\$1,131	84
Logan	1,445	55,761,372	2,161,606	0.1%	\$1,496	36
Lyon	15,274	543,345,274	16,922,056	0.7%	\$1,108	87
Marion	5,666	208,737,925	6,710,813	0.3%	\$1,184	78
Marshall	5,518	226,680,605	7,657,457	0.3%	\$1,388	52


Individual Income Tax for Tax Year 2010 by County

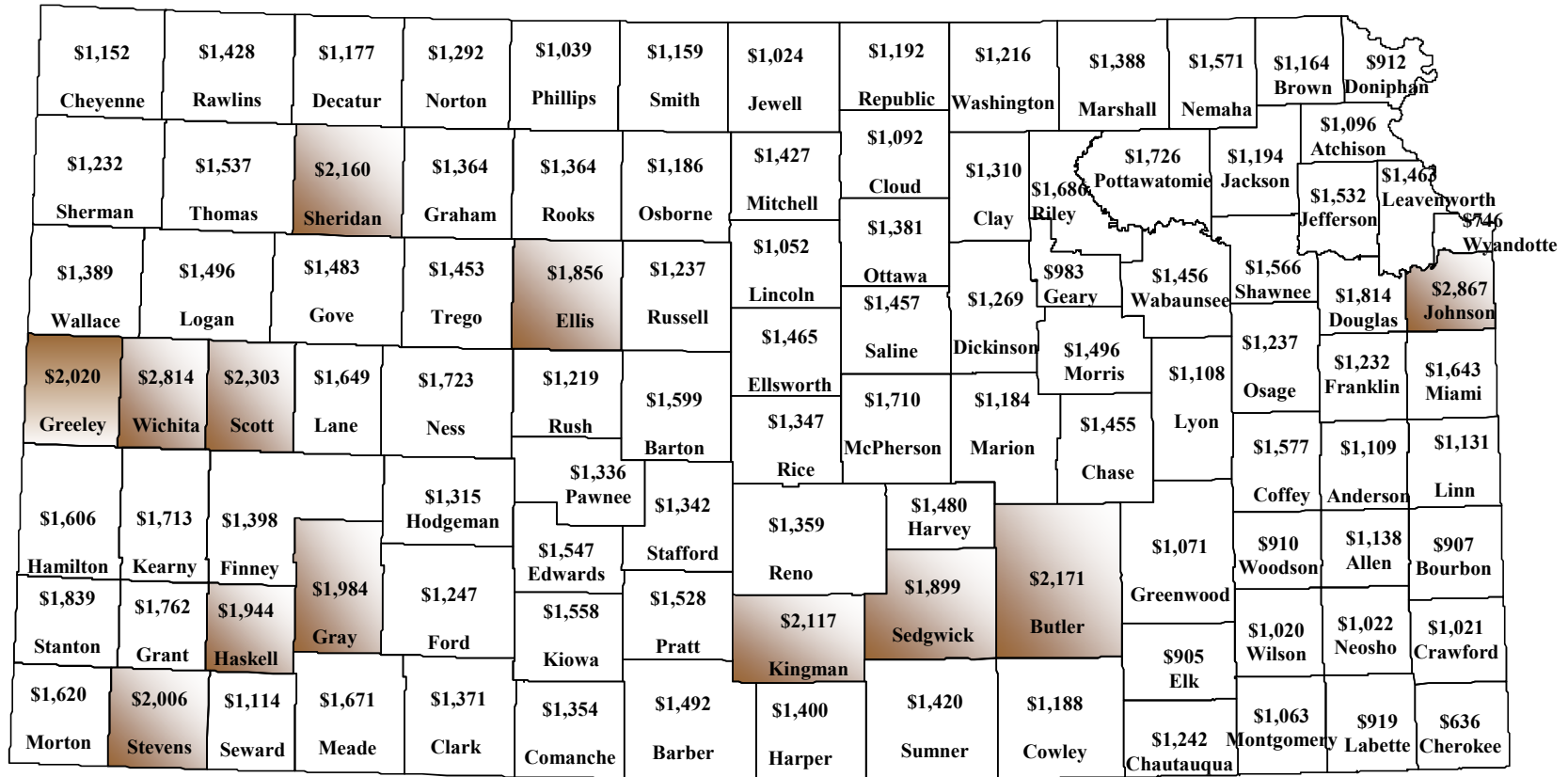
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	13,792	663,686,367	23,590,944	1.0%	\$1,710	19
Meade	1,813	82,997,980	3,030,400	0.1%	\$1,671	21
Miami	13,247	673,286,976	21,760,583	1.0%	\$1,643	23
Mitchell	3,280	132,413,419	4,681,837	0.2%	\$1,427	47
Montgomery	15,724	565,068,681	16,716,719	0.7%	\$1,063	91
Morris	2,658	112,857,517	3,976,318	0.2%	\$1,496	35
Morton	1,402	65,979,171	2,271,913	0.1%	\$1,620	24
Nemaha	4,548	205,362,762	7,146,134	0.3%	\$1,571	28
Neosho	7,380	251,571,566	7,541,069	0.3%	\$1,022	95
Ness	1,499	66,750,436	2,582,426	0.1%	\$1,723	17
Norton	2,580	98,845,857	3,334,638	0.1%	\$1,292	64
Osage	7,846	298,601,366	9,702,104	0.4%	\$1,237	69
Osborne	1,721	58,950,763	2,040,376	0.1%	\$1,186	77
Ottawa	2,841	115,969,562	3,923,634	0.2%	\$1,381	53
Pawnee	3,116	122,581,830	4,163,735	0.2%	\$1,336	61
Phillips	2,797	90,983,745	2,905,665	0.1%	\$1,039	93
Pottawatomie	9,345	435,498,901	16,130,310	0.7%	\$1,726	16
Pratt	4,653	187,054,129	7,108,876	0.3%	\$1,528	34
Rawlins	1,173	46,586,191	1,675,061	0.1%	\$1,428	46
Reno	30,055	1,246,649,487	40,856,641	1.8%	\$1,359	57
Republic	2,544	87,683,482	3,032,314	0.1%	\$1,192	75
Rice	4,430	179,190,853	5,967,432	0.3%	\$1,347	59
Riley	22,074	1,005,014,717	37,225,304	1.6%	\$1,686	20
Rooks	2,546	99,000,529	3,473,072	0.2%	\$1,364	56
Rush	1,715	61,188,255	2,090,842	0.1%	\$1,219	72
Russell	3,590	127,392,279	4,441,483	0.2%	\$1,237	68
Saline	27,336	1,167,105,647	39,840,311	1.8%	\$1,457	42
Scott	2,341	134,812,459	5,392,180	0.2%	\$2,303	3
Sedgwick	224,606	11,538,043,874	426,517,346	18.8%	\$1,899	11
Seward	9,723	372,606,407	10,832,648	0.5%	\$1,114	85
Shawnee	91,593	4,036,512,086	143,396,105	6.3%	\$1,566	29
Sheridan	1,291	65,285,212	2,788,073	0.1%	\$2,160	5
Sherman	2,867	104,526,758	3,530,781	0.2%	\$1,232	71
Smith	1,900	64,246,030	2,201,446	0.1%	\$1,159	81
Stafford	2,051	81,082,540	2,752,703	0.1%	\$1,342	60
Stanton	942	41,615,616	1,732,289	0.1%	\$1,839	13
Stevens	2,157	104,565,591	4,327,164	0.2%	\$2,006	8
Sumner	10,163	425,333,462	14,429,444	0.6%	\$1,420	48
Thomas	3,868	162,715,612	5,946,517	0.3%	\$1,537	32
Trego	1,516	59,339,385	2,202,341	0.1%	\$1,453	45
Wabaunsee	3,070	130,037,768	4,470,517	0.2%	\$1,456	43
Wallace	728	28,497,035	1,010,958	0.0%	\$1,389	51
Washington	3,193	115,154,429	3,883,695	0.2%	\$1,216	73
Wichita	1,568	100,918,609	4,412,166	0.2%	\$2,814	2
Wilson	4,406	149,609,707	4,494,593	0.2%	\$1,020	97
Woodson	1,586	49,228,044	1,443,556	0.1%	\$910	101
Wyandotte	70,015	2,498,915,864	52,245,906	2.3%	\$746	104
KS Residents with county indicator	1,288,466	65,938,679,015	2,270,755,576		\$1,762	
KS Residents with no county indicator	<u>69,434</u>	<u>\$5,325,926,710</u>	<u>\$175,956,271</u>		\$2,534	
Total Residents	1,357,900	71,264,605,725	2,446,711,847	87.5%	\$1,802	
Non-Residents	<u>262,861</u>	<u>\$75,434,949,845</u>	<u>\$350,065,867</u>	<u>12.5%</u>	\$1,332	
All Taxpayers	1,620,761	146,699,555,570	2,796,777,714	100.0%	\$1,726	

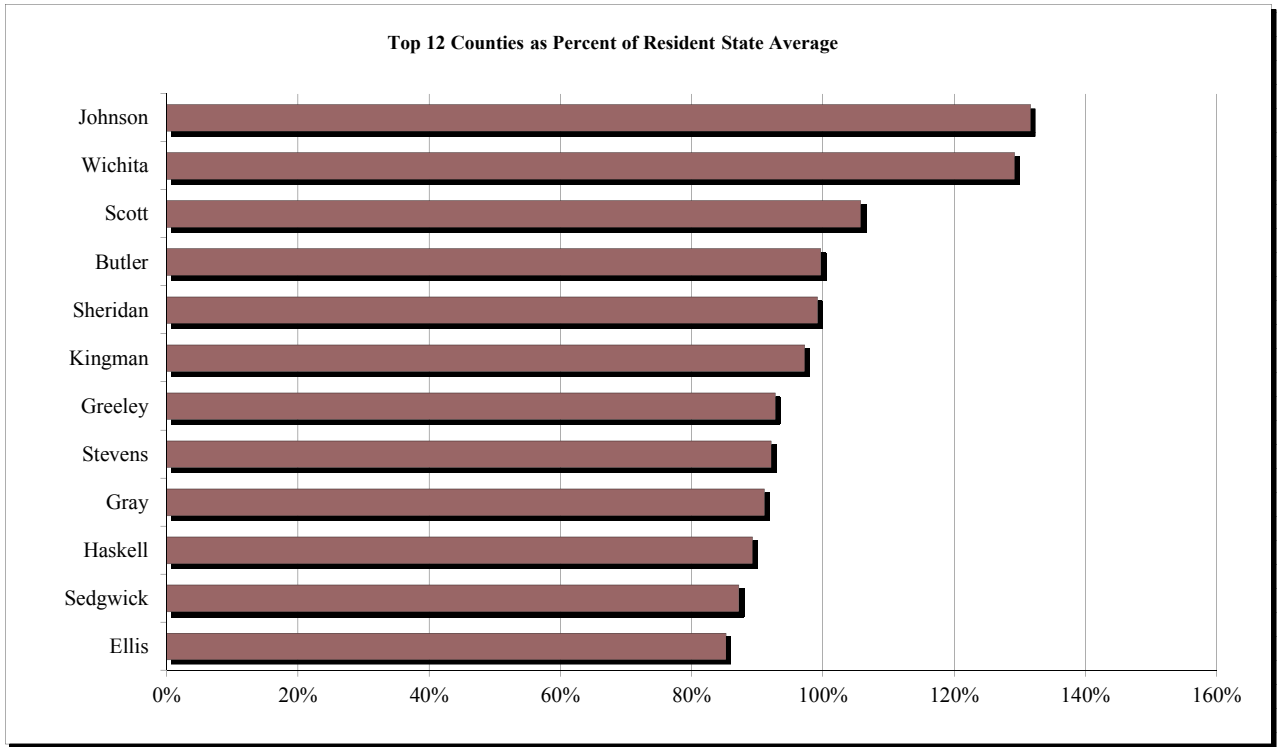
Individual Income Tax Liability Tax Year 2010

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



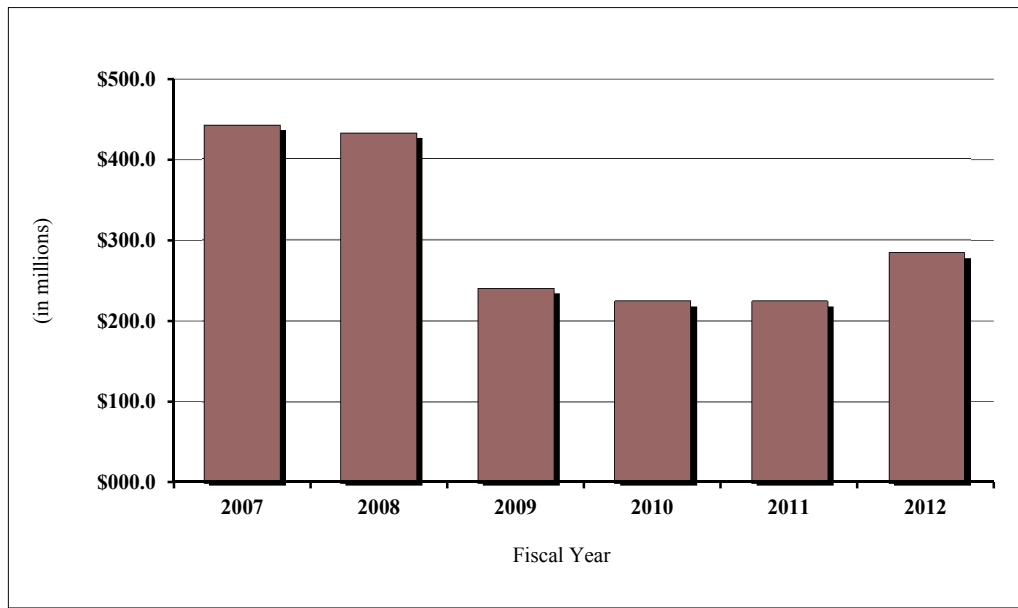
Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2010



<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	\$2,867	1	132%
Wichita	\$2,814	2	129%
Scott	\$2,303	3	106%
Butler	\$2,171	4	100%
Sheridan	\$2,160	5	99%
Kingman	\$2,117	6	97%
Greeley	\$2,020	7	93%
Stevens	\$2,006	8	92%
Gray	\$1,984	9	91%
Haskell	\$1,944	10	89%
Sedgwick	\$1,899	11	87%
Ellis	\$1,856	12	85%
Average Kansas Residents (top 12 counties)			100%
			\$2,178

Corporate Income Tax Amount to the State General Fund after Refunds

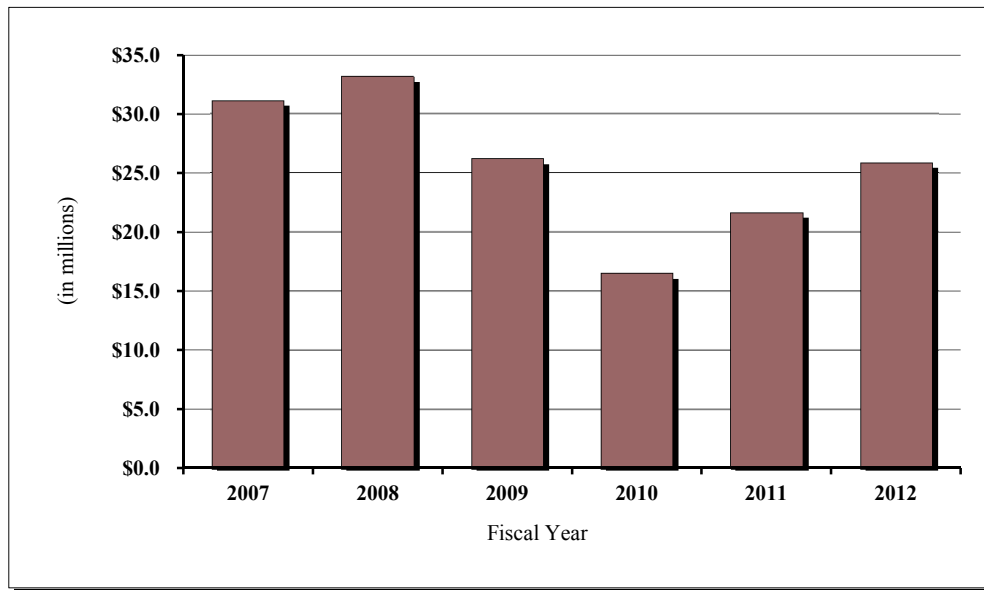
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2012	\$284,465,835	26.5%

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>
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%
2012	\$25,848,967	19.4%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 2010 Returns Filed In Calendar Year 2011

Corporate Income Tax Liability By Taxable Income Bracket

<u>Taxable Income Brackets</u>	<u>Number Returns</u>	<u>Percent of Total Returns</u>	<u>Tax Liability</u>	<u>Percent of Total Liability</u>
No Taxable Income	18,114	59.6%	(\$11,489,270)	-3.1%
\$0 - \$75,000	11,587	38.1%	\$44,066,496	11.7%
\$75,000.01 - \$100,000	102	0.3%	\$6,795,885	1.8%
\$100,000.01 - \$500,000	437	1.4%	\$82,611,726	22.0%
\$500,000.01 - \$1,000,000	85	0.3%	\$50,581,580	13.5%
\$1,000,000.01 - Over	<u>77</u>	<u>0.3%</u>	<u>\$203,408,761</u>	<u>54.1%</u>
		0		
Total	30,402	100.0%	\$375,975,177	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	127	29.1%	\$0	0.0%
\$0 - \$500,000	124	28.4%	\$943,148	5.1%
\$500,000.01 - \$1,000,000	64	14.7%	\$1,750,316	9.4%
\$1,000,000.01 - Over	<u>121</u>	<u>27.8%</u>	<u>\$15,879,954</u>	<u>85.5%</u>
Total	436	100.0%	\$18,573,418	100.0%

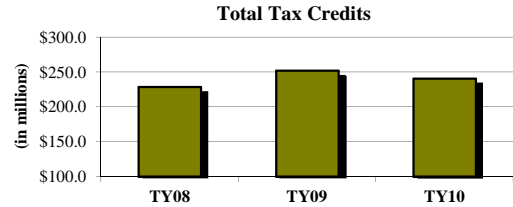
Savings and Loan Tax Liability By Taxable Income Bracket

<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	16	35.6%	(\$408)	0.0%
\$0 - \$500,000	16	35.6%	\$107,793	1.9%
\$500,000.01 - \$1,000,000	3	6.7%	\$106,991	1.9%
\$1,000,000.01 - Over	<u>10</u>	<u>22.2%</u>	<u>\$5,478,805</u>	<u>96.2%</u>
Total	45	100.0%	\$5,693,181	100.0%

Tax Year 2010 Kansas Department of Revenue Tax Credits

Tax Credits Allowed on Returns in Tax Years

	TY 2008	TY 2009	TY 2010
Corporate Income Tax	\$ 83,735,825	\$ 88,695,982	\$ 65,863,492
Individual Income Tax	\$ 139,679,263	\$ 159,815,490	\$ 171,455,718
Privilege Tax	\$ 5,397,332	\$ 3,581,719	\$ 3,565,473
Total Tax Credits	\$ 228,812,420	\$ 252,093,191	\$ 240,884,683



Totals include confidential amounts.

Adoption Credit - \$1,281,212

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 - \$2,851

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 - \$122,422

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 - \$3,935,659

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 - Amount withheld for confidentiality.

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) - \$2,258,816

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) - \$2,190,139

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 - \$35,831,486

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 - \$145,862

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 - \$8,708,601

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 - \$1,508,677

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 - \$3,225,373

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 - \$844,338

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 Osawatomie 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 - \$47,763

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 - \$83,900,506

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 - \$59,209,091

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.

High Performance Incentive Program - \$20,961,038

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 - \$763,592

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 - \$7,853,828

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 - \$75,873

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 - \$71,500

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 - \$20,319

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 - \$1,085,889

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 - \$2,038,269

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 - \$0

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 - \$309,617

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 - \$4,240,476

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 - \$0

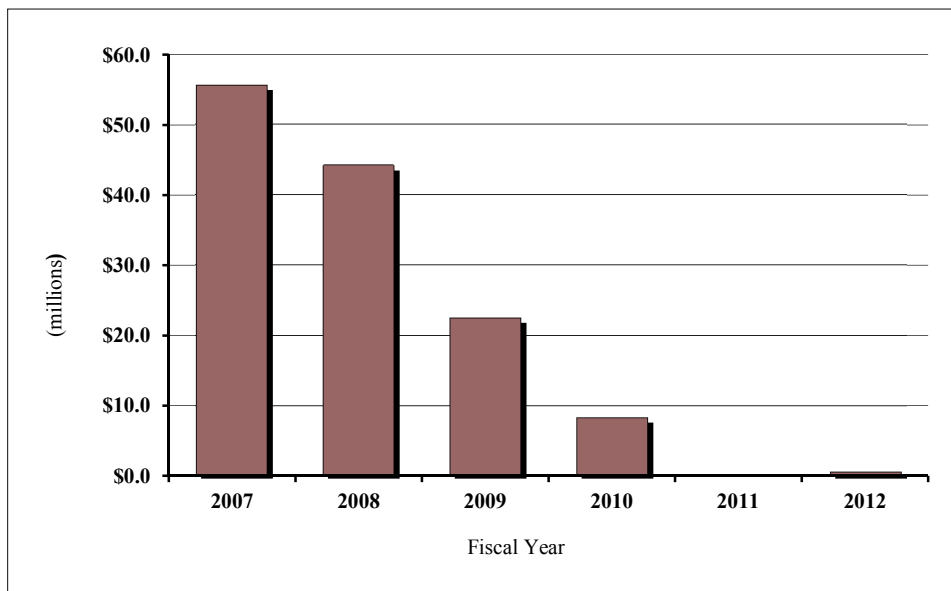
K.S.A. 74-8205, -8206,- 8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/85.

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.

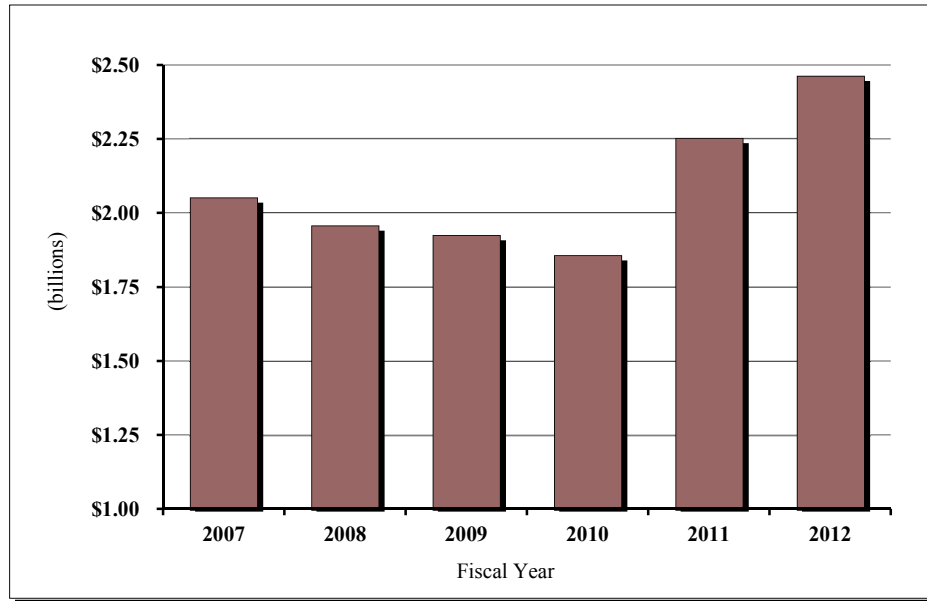


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2007	\$55,619,854	7.4%
2008	\$44,246,913	-20.4%
2009	\$22,529,894	-49.1%
2010	\$8,396,051	-62.7%
2011	\$229,122	-97.3%
2012	\$694,306	203.0%

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 increased to 6.3%.

In Fiscal Year 2012, the state gained \$36.7 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>
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%
2012	\$2,136,353,321	\$325,339,225	\$2,461,692,546	9.3%

Total Amount State Sales Tax Collections by County

6.3% state sales tax rate effective July 1, 2010

County	FY2011	FY2012	Percent Change	FY2011 Per Capita	FY2011 PC Rank	FY2012 Per Capita*	FY2012 PC Rank*
Allen	\$8,936,265	\$9,544,375	6.8%	\$714	40	\$716	42
Anderson	\$3,775,882	\$4,197,026	11.2%	\$518	82	\$520	80
Atchison	\$8,697,999	\$9,302,327	6.9%	\$550	72	\$554	71
Barber	\$5,547,679	\$6,321,228	13.9%	\$1,300	5	\$1,293	4
Barton	\$28,039,762	\$30,532,948	8.9%	\$1,103	10	\$1,097	9
Bourbon	\$8,243,163	\$8,335,272	1.1%	\$549	67	\$556	70
Brown	\$6,251,121	\$6,711,899	7.4%	\$672	45	\$671	49
Butler	\$37,054,961	\$38,244,447	3.2%	\$581	60	\$581	67
Chase	\$1,023,678	\$1,109,372	8.4%	\$398	94	\$394	97
Chautauqua	\$1,255,061	\$1,425,196	13.6%	\$388	98	\$398	96
Cherokee	\$6,510,214	\$6,889,851	5.8%	\$319	102	\$322	101
Cheyenne	\$1,327,364	\$1,376,975	3.7%	\$505	77	\$507	81
Clark	\$1,013,458	\$1,126,942	11.2%	\$509	84	\$526	78
Clay	\$4,864,013	\$5,155,298	6.0%	\$604	57	\$601	63
Cloud	\$7,703,762	\$7,923,833	2.9%	\$831	23	\$846	27
Coffey	\$5,065,164	\$5,120,541	1.1%	\$595	53	\$600	64
Comanche	\$1,229,927	\$2,096,556	70.5%	\$1,109	42	\$1,113	7
Cowley	\$21,217,175	\$22,049,666	3.9%	\$607	54	\$608	59
Crawford	\$24,077,438	\$25,436,308	5.6%	\$650	48	\$649	53
Decatur	\$1,243,673	\$1,327,985	6.8%	\$448	91	\$456	86
Dickinson	\$11,045,879	\$11,653,830	5.5%	\$590	61	\$590	65
Doniphan	\$2,544,104	\$2,619,923	3.0%	\$330	100	\$330	100
Douglas	\$80,459,674	\$85,545,286	6.3%	\$772	32	\$762	35
Edwards	\$1,313,750	\$1,382,891	5.3%	\$455	87	\$458	85
Elk	\$1,033,424	\$1,268,324	22.7%	\$440	97	\$451	87
Ellis	\$37,294,649	\$41,738,678	11.9%	\$1,467	1	\$1,452	1
Ellsworth	\$3,144,282	\$4,292,887	36.5%	\$661	78	\$662	51
Finney	\$37,542,470	\$40,242,737	7.2%	\$1,094	9	\$1,085	10
Ford	\$28,806,709	\$31,797,021	10.4%	\$939	17	\$920	20
Franklin	\$14,776,418	\$15,748,903	6.6%	\$606	58	\$607	60
Geary	\$25,697,152	\$26,770,131	4.2%	\$779	28	\$758	37
Gove	\$2,543,518	\$2,752,005	8.2%	\$1,021	14	\$1,020	13
Graham	\$2,517,859	\$2,643,206	5.0%	\$1,018	12	\$1,001	15
Grant	\$5,801,986	\$6,084,899	4.9%	\$777	29	\$764	34
Gray	\$2,991,284	\$3,525,741	17.9%	\$587	75	\$577	68
Greeley	\$772,818	\$867,930	12.3%	\$696	47	\$690	48
Greenwood	\$2,750,296	\$3,087,916	12.3%	\$462	93	\$465	84
Hamilton	\$1,515,378	\$1,552,616	2.5%	\$577	59	\$582	66
Harper	\$4,096,123	\$5,706,160	39.3%	\$946	38	\$952	17
Harvey	\$20,719,972	\$21,797,562	5.2%	\$628	50	\$626	55
Haskell	\$3,088,069	\$3,263,717	5.7%	\$767	33	\$762	36
Hodgeman	\$1,039,255	\$1,053,933	1.4%	\$550	68	\$536	74
Jackson	\$5,723,417	\$5,827,124	1.8%	\$433	90	\$434	90
Jefferson	\$5,186,426	\$5,385,733	3.8%	\$282	103	\$284	103
Jewell	\$1,112,741	\$1,070,025	-3.8%	\$348	95	\$346	99
Johnson	\$565,771,358	\$594,208,351	5.0%	\$1,092	7	\$1,075	12
Kearny	\$1,739,792	\$1,617,351	-7.0%	\$407	85	\$406	95
Kingman	\$4,541,275	\$4,879,504	7.4%	\$621	56	\$621	56
Kiowa	\$1,720,565	\$2,124,731	23.5%	\$832	39	\$834	29
Labette	\$11,778,454	\$12,272,571	4.2%	\$568	66	\$571	69
Lane	\$1,222,022	\$1,506,995	23.3%	\$861	36	\$862	25
Leavenworth	\$31,948,809	\$32,606,398	2.1%	\$428	92	\$422	92
Lincoln	\$1,167,796	\$1,307,354	12.0%	\$403	96	\$407	94
Linn	\$3,268,866	\$3,563,790	9.0%	\$369	99	\$371	98
Logan	\$2,336,807	\$2,703,075	15.7%	\$981	18	\$971	16
Lyon	\$24,516,573	\$25,048,140	2.2%	\$743	31	\$742	39
Marion	\$5,440,063	\$5,329,950	-2.0%	\$421	88	\$425	91

Total Amount State Sales Tax Collections by County

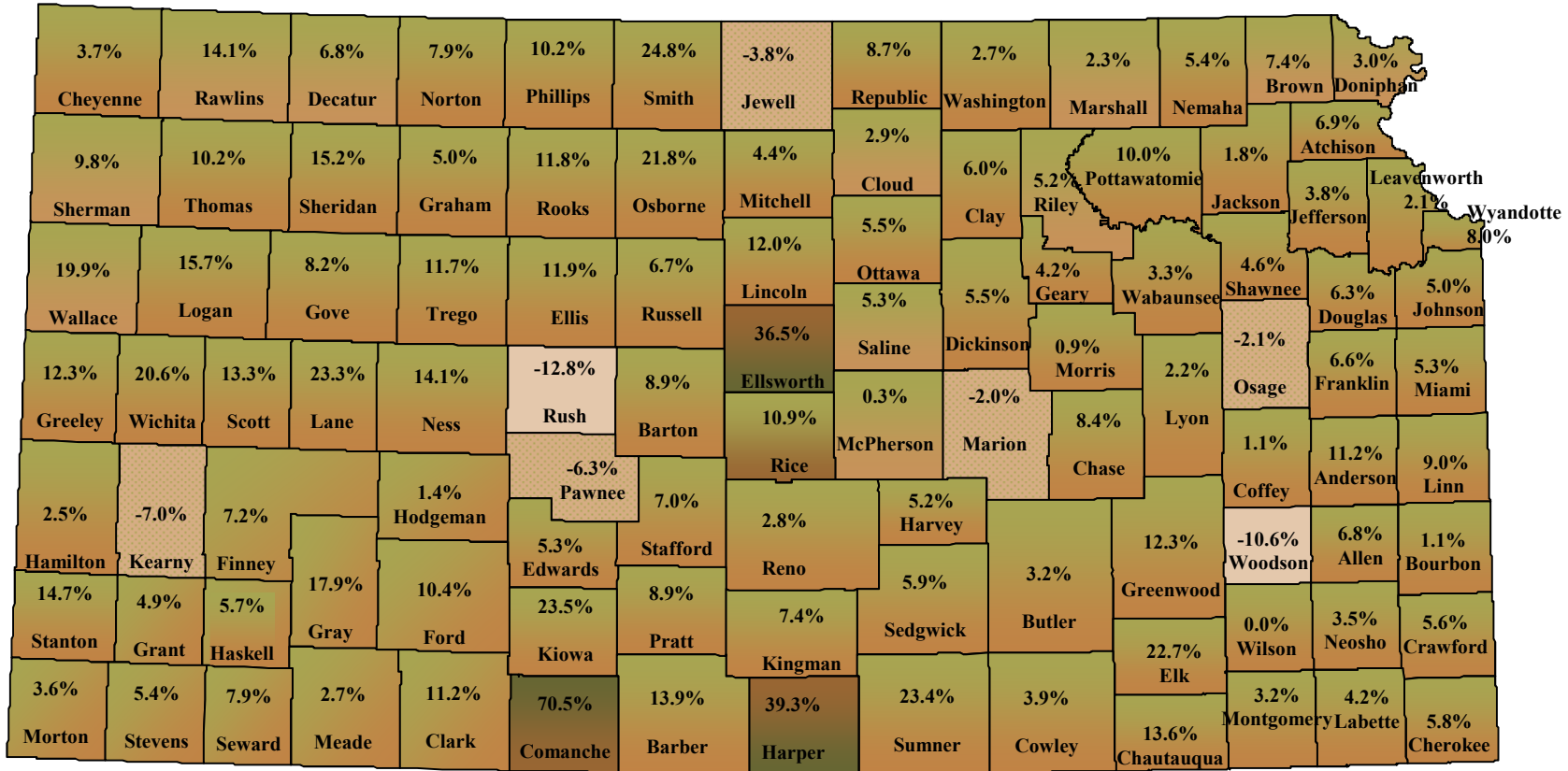
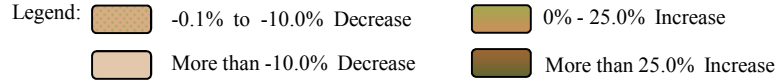
6.3% state sales tax rate effective July 1, 2010

County	FY2011	FY2012	Percent Change	FY2011 Per Capita	FY2011 PC Rank	FY2012 Per Capita*	FY2012 PC Rank*
Marshall	\$7,599,792	\$7,772,881	2.3%	\$768	27	\$777	31
McPherson	\$24,079,072	\$24,156,315	0.3%	\$828	19	\$826	30
Meade	\$2,424,123	\$2,488,649	2.7%	\$544	70	\$549	72
Miami	\$16,389,657	\$17,257,250	5.3%	\$526	74	\$528	77
Mitchell	\$5,196,743	\$5,427,543	4.4%	\$852	21	\$862	24
Montgomery	\$23,528,721	\$24,270,125	3.2%	\$684	41	\$695	46
Morris	\$2,850,761	\$2,875,567	0.9%	\$485	79	\$488	82
Morton	\$2,372,436	\$2,458,916	3.6%	\$761	30	\$769	33
Nemaha	\$6,350,481	\$6,695,209	5.4%	\$658	46	\$662	52
Neosho	\$11,738,732	\$12,152,369	3.5%	\$736	35	\$739	40
Ness	\$3,853,001	\$4,395,101	14.1%	\$1,415	3	\$1,409	2
Norton	\$3,343,490	\$3,609,031	7.9%	\$636	52	\$640	54
Osage	\$5,070,890	\$4,963,598	-2.1%	\$305	101	\$304	102
Osborne	\$2,361,608	\$2,876,772	21.8%	\$746	49	\$748	38
Ottawa	\$1,624,492	\$1,713,250	5.5%	\$281	104	\$280	104
Pawnee	\$3,894,142	\$3,647,588	-6.3%	\$523	62	\$520	79
Phillips	\$3,358,250	\$3,701,589	10.2%	\$656	51	\$666	50
Pottawatomie	\$25,394,883	\$27,942,601	10.0%	\$1,293	4	\$1,275	5
Pratt	\$9,601,430	\$10,457,853	8.9%	\$1,083	11	\$1,081	11
Rawlins	\$1,200,528	\$1,369,613	14.1%	\$544	80	\$545	73
Reno	\$52,462,584	\$53,923,735	2.8%	\$835	22	\$835	28
Republic	\$2,769,630	\$3,009,219	8.7%	\$604	63	\$613	57
Rice	\$5,563,254	\$6,171,483	10.9%	\$612	65	\$612	58
Riley	\$49,013,004	\$51,932,522	6.0%	\$725	37	\$711	43
Rooks	\$4,044,410	\$4,520,167	11.8%	\$872	25	\$872	23
Rush	\$1,658,579	\$1,446,354	-12.8%	\$437	73	\$447	88
Russell	\$5,533,113	\$5,905,482	6.7%	\$847	24	\$849	26
Saline	\$58,808,922	\$61,911,807	5.3%	\$1,113	6	\$1,109	8
Scott	\$4,036,801	\$4,572,013	13.3%	\$926	20	\$931	19
Sedgwick	\$448,082,397	\$474,382,504	5.9%	\$951	15	\$947	18
Seward	\$21,727,766	\$23,433,677	7.9%	\$1,021	13	\$1,005	14
Shawnee	\$154,379,341	\$161,445,918	4.6%	\$907	16	\$902	21
Sheridan	\$1,610,077	\$1,854,019	15.2%	\$725	44	\$726	41
Sherman	\$6,223,224	\$6,835,151	9.8%	\$1,137	8	\$1,129	6
Smith	\$2,138,753	\$2,669,229	24.8%	\$693	64	\$696	45
Stafford	\$2,167,637	\$2,318,828	7.0%	\$523	76	\$531	76
Stanton	\$1,189,868	\$1,364,340	14.7%	\$610	69	\$606	61
Stevens	\$3,715,920	\$3,916,503	5.4%	\$684	43	\$698	44
Sumner	\$10,328,586	\$12,744,638	23.4%	\$528	89	\$536	75
Thomas	\$10,015,521	\$11,036,661	10.2%	\$1,397	2	\$1,384	3
Trego	\$2,302,181	\$2,572,623	11.7%	\$857	26	\$878	22
Wabaunsee	\$1,686,230	\$1,741,328	3.3%	\$247	105	\$248	105
Wallace	\$768,758	\$921,705	19.9%	\$621	71	\$604	62
Washington	\$2,525,594	\$2,594,344	2.7%	\$447	86	\$444	89
Wichita	\$1,302,609	\$1,570,724	20.6%	\$703	55	\$690	47
Wilson	\$4,322,430	\$4,322,854	0.0%	\$459	83	\$465	83
Woodson	\$1,548,646	\$1,384,502	-10.6%	\$418	81	\$421	93
Wyandotte	\$113,760,169	\$122,852,652	8.0%	\$765	34	\$776	32
Total Counties	\$2,277,967,023	\$2,412,662,238		\$845		\$840	
Miscellaneous	\$7,715,486	\$7,445,286					
Grand Total	\$2,285,682,509	\$2,420,107,523	5.9%				

*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2012
Figures might not add from rounding.

State Sales Tax Collections, Percent Change by County

This map shows the Fiscal Year 2012 state sales tax collection percentage change over Fiscal Year 2011, by county. Total statewide percent change was a 5.9% increase. The state sales tax rate increased from 5.3% to 6.3% effective July 1, 2010.

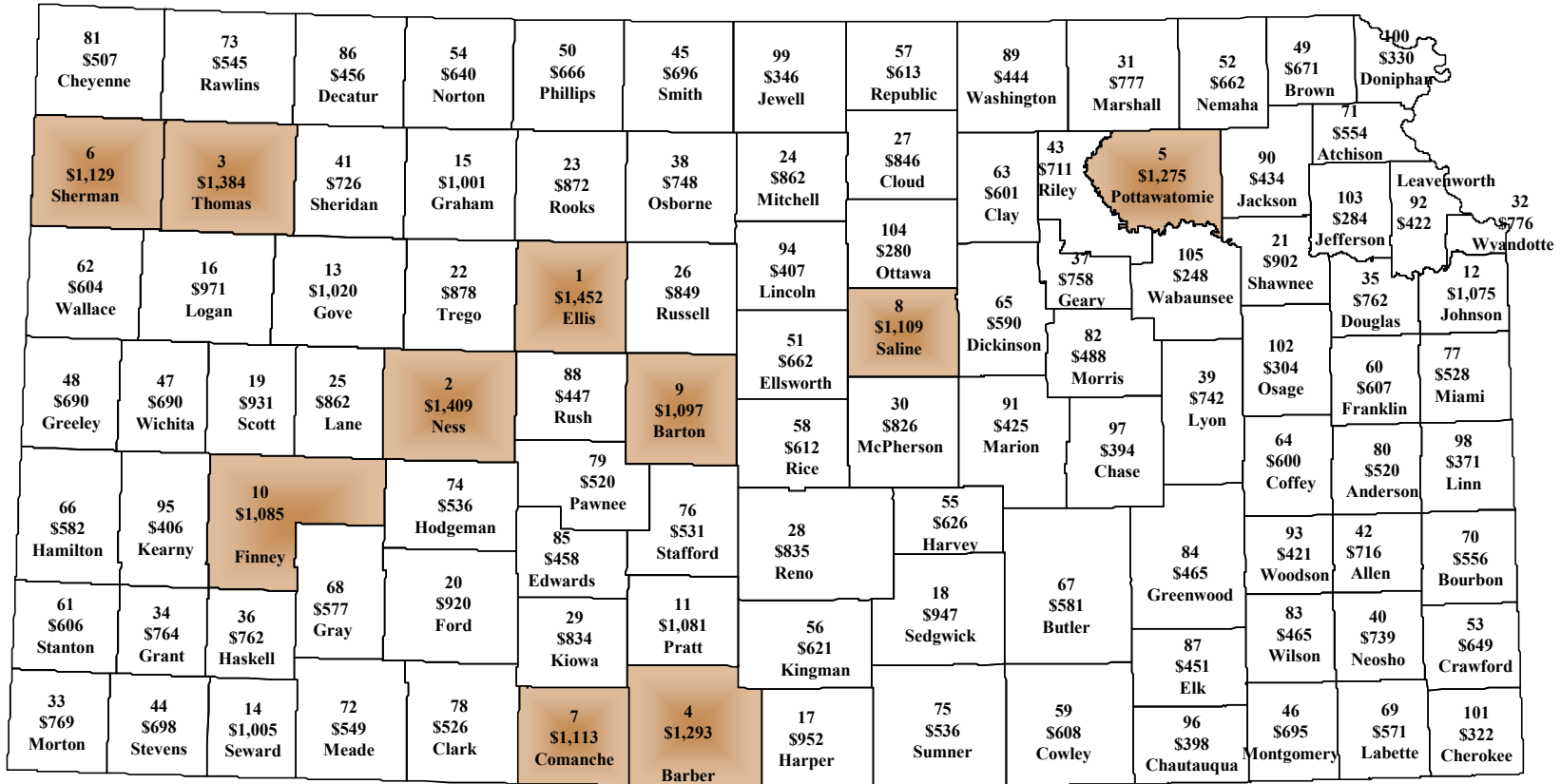


Revised historical data is available upon request.

State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2012 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 2011</u>	<u>FY 2012</u>	<u>Percent Change</u>
11 Agriculture, Forestry, Fishing and Hunting			
111 Crop Production	\$ 1,922,544	\$ 1,772,999	-7.8%
112 Animal Production	\$ 235,289	\$ 235,791	0.2%
114 Fishing, Hunting and Trapping	\$ 446,177	\$ 478,805	7.3%
115 Agriculture and Forestry Support Activities	\$ 1,830,433	\$ 2,538,893	38.7%
2-digit Total	\$ 4,434,442	\$ 5,026,488	13.4%
21 Mining			
211 Oil and Gas Extraction	\$ 1,430,063	\$ 1,878,453	31.4%
212 Mining (except Oil and Gas)	\$ 2,053,356	\$ 2,003,390	-2.4%
213 Support Activities for Mining	\$ 17,853,396	\$ 20,986,700	17.6%
2-digit Total	\$ 21,336,814	\$ 24,868,543	16.6%
22 Utilities			
221 Utilities	\$ 68,275,369	\$ 71,060,967	4.1%
2-digit Total	\$ 68,275,369	\$ 71,060,967	4.1%
23 Construction			
236 Construction of Buildings	\$ 8,458,449	\$ 10,006,610	18.3%
237 Heavy and Civil Engineering Construction	\$ 13,508,635	\$ 15,807,980	17.0%
238 Specialty Trade Contractors	\$ 47,328,839	\$ 55,624,814	17.5%
2-digit Total	\$ 69,295,923	\$ 81,439,403	17.5%
31-33 Manufacturing			
311 Food Mfg	\$ 2,710,403	\$ 2,982,888	10.1%
312 Beverage and Tobacco Product Mfg	\$ 1,509,373	\$ 1,689,135	11.9%
313 Textile Mills	\$ 196,753	\$ 175,866	-10.6%
314 Textile Product Mills	\$ 590,856	\$ 591,724	0.1%
315 Apparel Mfg	\$ 310,859	\$ 386,017	24.2%
316 Leather and Allied Product Mfg	\$ 41,047	\$ 44,206	7.7%
321 Wood Product Mfg	\$ 2,211,607	\$ 2,137,964	-3.3%
322 Paper Mfg	\$ 477,985	\$ 540,611	13.1%
323 Printing and Related Support Activities	\$ 5,643,707	\$ 5,514,581	-2.3%
324 Petroleum and Coal Products Mfg	\$ 1,606,360	\$ 1,533,178	-4.6%
325 Chemical Mfg	\$ 1,350,134	\$ 1,343,118	-0.5%
326 Plastics and Rubber Products Mfg	\$ 1,364,977	\$ 1,377,907	0.9%
327 Nonmetallic Mineral Product Mfg	\$ 13,169,331	\$ 14,946,747	13.5%
331 Primary Metal Mfg	\$ 215,730	\$ 297,988	38.1%
332 Fabricated Metal Product Mfg	\$ 5,103,031	\$ 6,557,856	28.5%
333 Machinery Mfg	\$ 3,716,603	\$ 4,044,473	8.8%
334 Computer and Electronic Product Mfg	\$ 3,206,044	\$ 3,028,198	-5.5%
335 Electrical Equipment & Appliance Mfg	\$ 650,794	\$ 704,661	8.3%
336 Transportation Equipment Mfg	\$ 2,690,407	\$ 3,435,325	27.7%
337 Furniture and Related Product Mfg	\$ 2,142,416	\$ 2,162,372	0.9%
339 Miscellaneous Mfg	\$ 2,855,841	\$ 3,493,313	22.3%
2-digit Total	\$ 51,764,258	\$ 56,988,128	10.1%
42 Wholesale Trade			
423 Merchant Wholesalers, Durable Goods	\$ 82,105,428	\$ 88,830,874	8.2%
424 Merchant Wholesalers, Nondurable Goods	\$ 21,052,592	\$ 23,566,344	11.9%
425 Electronic Markets and Agents and Brokers	\$ 8,848,951	\$ 8,841,215	-0.1%
2-digit Total	\$ 112,006,970	\$ 121,238,433	8.2%
44-45 Retail Trade			
441 Motor Vehicle and Parts Dealers	\$ 275,227,192	\$ 300,230,833	9.1%
442 Furniture and Home Furnishings Stores	\$ 49,781,834	\$ 52,517,902	5.5%
443 Electronics and Appliance Stores	\$ 40,083,429	\$ 41,233,701	2.9%

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 2011</u>	<u>FY 2012</u>	<u>Percent Change</u>
444 Building Material and Garden Supply Stores	\$ 128,978,274	\$ 140,176,959	8.7%
445 Food and Beverage Stores	\$ 187,654,554	\$ 277,777,882	48.0%
446 Health and Personal Care Stores	\$ 28,854,553	\$ 30,967,907	7.3%
447 Gasoline Stations	\$ 69,730,404	\$ 62,119,779	-10.9%
448 Clothing and Clothing Accessories Stores	\$ 69,522,068	\$ 77,321,936	11.2%
451 Sporting Goods, Hobby, Book, & Music Stores	\$ 43,873,136	\$ 45,828,159	4.5%
452 General Merchandise Stores	\$ 365,549,546	\$ 305,967,531	-16.3%
453 Miscellaneous Store Retailers	\$ 54,826,192	\$ 55,522,092	1.3%
454 Nonstore Retailers	\$ 17,340,316	\$ 18,449,212	6.4%
2-digit Total	\$ 1,331,421,497	\$ 1,408,113,892	5.8%
48-49 Transportation and Warehousing			
481 Air Transportation	\$ 302,963	\$ 335,556	10.8%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$ 1,648,417	\$ 1,797,618	9.1%
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	\$ 2,241,271	\$ 2,286,051	2.0%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$ 16,093	\$ 15,850	-1.5%
493 Warehousing and Storage	\$ 2,051,031	\$ 2,925,331	42.6%
2-digit Total	\$ 7,251,395	\$ 8,438,352	16.4%
51 Information			
511 Publishing Industries (except Internet)	\$ 6,563,032	\$ 5,613,212	-14.5%
512 Motion Picture & Sound Recording Industries	\$ 6,634,685	\$ 6,477,637	-2.4%
515 Broadcasting (except Internet)	\$ 27,610,238	\$ 29,440,677	6.6%
517 Telecommunications	\$ 153,698,011	\$ 149,338,942	-2.8%
518 ISPs, Search Portals, and Data Processing	\$ 714,479	\$ 824,663	15.4%
519 Other Information Services	\$ 477,409	\$ 424,445	-11.1%
2-digit Total	\$ 195,697,853	\$ 192,119,577	-1.8%
52 Finance and Insurance			
521 Monetary Authorities - Central Bank	Confidential	Confidential	n/a
522 Credit Intermediation and Related Activities	\$ 2,871,056	\$ 2,935,064	2.2%
523 Securities and Commodity Contract Brokerage	\$ 217,972	\$ 146,613	-32.7%
524 Insurance Carriers and Related Activities	\$ 552,546	\$ 621,150	4.4%
525 Funds, Trusts, and Other Financial Vehicles	Confidential	Confidential	n/a
2-digit Total	\$ 3,642,811	\$ 3,705,789	1.7%
53 Real Estate and Rental and Leasing			
531 Real Estate	\$ 1,556,701	\$ 1,745,705	12.1%
532 Rental and Leasing Services	\$ 33,282,428	\$ 36,499,240	9.7%
2-digit Total	\$ 34,839,128	\$ 38,244,945	9.8%
54 Professional and Technical Services			
541 Professional and Technical Services	\$ 19,618,238	\$ 21,207,845	8.1%
2-digit Total	\$ 19,618,238	\$ 21,207,845	8.1%
55 Management of Companies and Enterprises			
551 Management of Companies and Enterprises	\$ 747,063	\$ 1,359,581	82.0%
2-digit Total	\$ 747,063	\$ 1,359,581	82.0%
56 Administrative and Waste Services			
561 Administrative and Support Services	\$ 19,888,560	\$ 20,982,213	5.5%

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 2011</u>	<u>FY 2012</u>	<u>Percent Change</u>
562 Waste Management and Remediation Services	\$ 715,551	\$ 535,712	-25.1%
2-digit Total	\$ 20,604,111	\$ 21,517,925	4.4%
61 Educational Services			
611 Educational Services	\$ 6,437,788	\$ 6,546,866	1.7%
2-digit Total	\$ 6,437,788	\$ 6,546,866	1.7%
62 Health Care and Social Assistance			
621 Ambulatory Health Care Services	\$ 1,835,875	\$ 1,658,298	-9.7%
622 Hospitals	\$ 1,811,543	\$ 2,132,410	17.7%
623 Nursing and Residential Care Facilities	\$ 199,632	\$ 236,661	18.5%
624 Social Assistance	\$ 258,824	\$ 253,621	-2.0%
2-digit Total	\$ 4,105,875	\$ 4,280,990	4.3%
71 Arts, Entertainment, and Recreation			
711 Performing Arts and Spectator Sports	\$ 4,633,083	\$ 4,829,852	4.2%
712 Museums, Historical Sites, Zoos, and Parks	\$ 683,502	\$ 686,043	0.4%
713 Amusement, Gambling, and Recreation	\$ 18,328,523	\$ 20,075,077	9.5%
2-digit Total	\$ 23,645,108	\$ 25,590,972	8.2%
72 Accommodation and Food Services			
721 Accommodation	\$ 32,825,094	\$ 36,718,115	11.9%
722 Food Services and Drinking Places	\$ 199,119,675	\$ 210,856,380	5.9%
2-digit Total	\$ 231,944,769	\$ 247,574,495	6.7%
81 Other Services (except Public Administration)			
811 Repair and Maintenance	\$ 52,714,016	\$ 54,823,146	4.0%
812 Personal and Laundry Services	\$ 15,578,269	\$ 16,214,609	4.1%
813 Membership Associations and Organizations	\$ 4,486,389	\$ 3,467,790	-22.7%
814 Private Households	\$ 97,534	\$ 91,942	-5.7%
2-digit Total	\$ 72,876,207	\$ 74,597,487	2.4%
92 Public Administration			
921 Executive, Legislative, & General Government	\$ 2,913,833	\$ 3,031,968	4.1%
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	\$ 68,814	\$ 74,390	8.1%
926 Administration of Economic Programs	\$ 26,622	\$ 26,058	-2.1%
928 National Security and International Affairs	Confidential	Confidential	n/a
2-digit Total	\$ 3,232,239	\$ 3,438,406	6.4%
99 Unclassified Establishments			
999 Unclassified Establishments	\$ 2,504,651	\$ 2,748,439	9.7%
2-digit Total	\$ 2,504,651	\$ 2,748,439	9.7%
Total	\$ 2,285,682,509	\$ 2,420,107,523	5.9%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2011 and FY 2012

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change	Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change
Allen County	1.250%	Apr-11	\$1,646,208.29	\$2,041,287.79	n/a	\$150,784.31	\$231,964.83	n/a
Anderson County	1.500%	Apr-07	\$1,002,452.46	\$1,117,920.52	12%	\$126,372.08	\$146,885.17	16%
Atchison County	1.250%	Jan-07	\$1,939,049.35	\$2,014,269.27	4%	\$343,445.52	\$406,088.42	18%
Barber County	1.000%	Feb-83	\$893,485.88	\$1,053,004.78	18%	\$183,080.16	\$198,395.73	8%
Barton County	1.000%	Jan-08	\$4,594,174.13	\$4,983,844.15	8%	\$430,466.26	\$442,186.98	3%
Bourbon County	1.000%	Jul-01	\$1,477,681.46	\$1,457,973.24	-1%	\$212,163.35	\$177,603.25	-16%
Brown County	1.500%	Apr-09	\$1,680,620.29	\$1,743,109.25	4%	\$294,316.97	\$320,789.24	9%
Butler County	0.250%	Apr-10	\$1,588,219.01	\$1,649,142.70	4%	\$226,486.25	\$240,055.85	6%
Chase County	1.000%	Apr-05	\$197,376.91	\$207,971.23	5%	\$52,281.47	\$49,721.77	-5%
Chautauqua County	2.000%	Jul-10	\$470,600.62	\$552,096.04	n/a	\$106,447.44	\$154,288.35	n/a
Cherokee County	1.500%	Jan-03	\$1,845,472.70	\$1,961,414.02	6%	\$540,006.60	\$673,113.27	25%
Cheyenne County	2.000%	Jul-96	\$525,394.54	\$542,064.97	3%	\$129,866.26	\$147,889.97	14%
Clay County	1.000%	Jan-01	\$860,681.34	\$891,770.08	4%	\$127,647.84	\$100,730.70	-21%
Cloud County	1.000%	Jan-01	\$1,352,717.87	\$1,329,478.44	-2%	\$117,182.80	\$131,047.59	12%
Cowley County	0.500%	Oct-05	\$1,841,811.74	\$1,928,083.86	5%	\$268,350.65	\$260,461.62	-3%
Crawford County	1.000%	Jul-01	\$4,183,571.99	\$4,350,352.50	4%	\$592,713.68	\$738,328.46	25%
Decatur County	1.000%	Nov-84	\$239,279.52	\$257,065.19	7%	\$61,203.71	\$90,774.39	48%
Dickinson County	1.000%	Jul-97	\$1,955,402.25	\$2,061,337.67	5%	\$265,294.72	\$240,232.25	-9%
Doniphan County	1.000%	Oct-94	\$487,811.80	\$486,320.76	0%	\$175,182.73	\$200,153.44	14%
Douglas County	1.000%	Jan-95	\$13,761,957.09	\$14,377,159.06	4%	\$1,296,993.48	\$1,459,858.90	13%
Edwards County	1.000%	Nov-83	\$240,126.20	\$265,974.60	11%	\$33,645.89	\$53,620.67	59%
Elk County	1.000%	Nov-82	\$190,808.07	\$236,280.56	24%	\$28,412.76	\$44,458.62	56%
Ellsworth County	1.000%	Apr-05	\$558,945.70	\$713,696.20	28%	\$85,979.35	\$152,916.32	78%
Finney County	1.150%	Oct-09	\$6,228,536.67	\$6,618,568.43	6%	\$701,557.52	\$766,601.47	9%
Ford County	1.500%	Oct-07	\$7,714,970.17	\$8,177,792.22	6%	\$893,787.08	\$969,263.39	8%
Franklin County	1.500%	Jan-93	\$3,878,354.92	\$4,059,891.20	5%	\$594,927.96	\$589,320.98	-1%
Geary County	1.250%	Oct-06	\$5,481,161.64	\$5,599,379.35	2%	\$684,615.13	\$676,064.50	-1%
Gove County	1.750%	Apr-11	\$707,527.44	\$827,381.69	n/a	\$123,418.82	\$119,300.11	n/a
Graham County	1.250%	Oct-09	\$545,630.91	\$564,301.70	3%	\$219,845.79	\$171,031.22	-22%
Gray County	1.000%	Oct-05	\$602,959.99	\$681,130.48	13%	\$86,109.11	\$198,331.04	130%
Greeley County	1.000%	Nov-82	\$139,434.98	\$150,744.35	8%	\$34,427.06	\$34,945.32	2%
Greenwood County	1.000%	Jul-95	\$512,062.86	\$564,527.76	10%	\$60,214.49	\$69,040.02	15%
Hamilton County	1.000%	Apr-11	\$149,565.61	\$299,471.44	n/a	\$24,256.40	\$72,584.61	n/a
Harvey County	2.000%	Oct-06	\$7,285,801.22	\$7,354,808.59	1%	\$1,001,533.75	\$1,061,081.13	6%
Haskell County	0.500%	Jan-83	\$273,205.98	\$313,698.88	15%	\$69,618.28	\$88,923.66	28%
Hodgeman County	1.000%	Apr-07	\$180,335.60	\$207,425.76	15%	\$19,734.85	\$29,971.50	52%
Jackson County	1.400%	Apr-05	\$1,493,184.72	\$1,473,973.93	-1%	\$130,905.63	\$157,482.41	20%
Jefferson County	1.000%	Oct-98	\$1,008,171.84	\$1,044,972.49	4%	\$158,395.21	\$176,329.33	11%
Jewell County	1.000%	Feb-83	\$214,201.95	\$220,845.03	3%	\$42,824.14	\$45,942.29	7%
Johnson County	1.225%	Apr-09	\$110,693,862.15	\$120,886,790.85	9%	\$19,325,301.66	\$22,674,921.41	17%
Kingman County	0.750%	Jan-11	\$186,692.18	\$625,847.28	n/a	\$24,498.53	\$107,120.08	n/a
Kiowa County	1.000%	Nov-82	\$318,363.71	\$350,144.33	10%	\$64,673.31	\$113,622.18	76%
Labette County	1.250%	Oct-01	\$2,599,233.40	\$2,696,198.15	4%	\$381,431.01	\$413,169.45	8%
Leavenworth County	1.000%	Jan-97	\$5,677,683.19	\$5,708,722.86	1%	\$858,498.76	\$861,554.31	0%
Lincoln County	1.000%	Feb-83	\$222,634.47	\$236,343.48	6%	\$26,235.72	\$33,556.20	28%
Logan County	1.500%	Jul-10	\$557,176.23	\$670,867.76	n/a	\$75,797.08	\$92,570.81	n/a
Lyon County	0.500%	Jul-99	\$6,126,252.34	\$5,260,361.73	-14%	\$650,757.25	\$498,758.96	-23%
Marion County	1.000%	Jul-87	\$1,002,275.88	\$1,389,042.82	39%	\$134,573.25	\$220,329.32	64%
Mcpherson County	1.000%	Jul-82	\$4,105,115.40	\$4,152,475.66	1%	\$698,781.24	\$758,829.37	9%
Meade County	1.000%	Nov-84	\$478,675.62	\$499,989.01	4%	\$123,668.21	\$117,745.94	-5%
Miami County	1.250%	Jan-01	\$3,637,813.44	\$3,786,459.96	4%	\$523,835.94	\$523,380.72	0%
Mitchell County	1.000%	Nov-82	\$935,447.04	\$983,564.87	5%	\$103,825.17	\$90,866.20	-12%
Montgomery County	0.000%	Oct-02	\$916.01	\$2,308.34	n/a	\$0.00	\$0.00	n/a
Morris County	1.000%	Nov-82	\$511,007.83	\$515,949.55	1%	\$95,137.00	\$79,110.13	-17%
Nemaha County	1.000%	Nov-82	\$1,148,198.55	\$1,190,865.95	4%	\$182,870.42	\$178,429.90	-2%
Neosho County	1.000%	Oct-00	\$2,044,109.88	\$2,066,208.51	1%	\$265,657.45	\$240,784.38	-9%
Norton County	0.750%	Sep-03	\$448,501.79	\$473,692.86	6%	\$134,826.71	\$121,803.97	-10%
Osage County	1.000%	Nov-82	\$977,780.11	\$953,386.51	-2%	\$133,276.07	\$127,755.65	-4%
Osborne County	1.500%	Jan-09	\$632,626.86	\$749,388.11	18%	\$80,387.54	\$111,815.78	39%
Ottawa County	1.000%	Jun-01	\$331,770.52	\$328,765.71	-1%	\$42,622.44	\$63,706.94	49%
Pawnee County	2.000%	Jan-10	\$1,315,291.83	\$1,286,638.95	-2%	\$151,782.76	\$324,066.47	114%
Phillips County	0.500%	Jan-06	\$292,060.78	\$316,484.73	8%	\$61,899.50	\$67,222.09	9%
Pottawatomie County	1.000%	Apr-05	\$4,174,381.27	\$4,561,311.79	9%	\$412,574.14	\$446,464.39	8%
Pratt County	1.000%	Jul-82	\$1,657,853.16	\$1,749,865.95	6%	\$174,025.88	\$211,804.07	22%
Rawlins County	1.000%	Feb-83	\$393,321.91	\$429,027.10	9%	\$92,202.12	\$131,513.72	43%
Reno County	1.000%	Jul-86	\$9,023,544.64	\$9,128,106.68	1%	\$868,365.54	\$1,049,947.04	21%
Republic County	2.000%	Jul-03	\$977,120.14	\$1,080,074.93	11%	\$125,023.10	\$156,462.91	25%
Rice County	1.000%	Nov-82	\$998,656.98	\$1,061,750.81	6%	\$224,621.64	\$266,358.61	19%
Riley County	1.000%	Jan-99	\$8,278,851.93	\$8,770,382.85	6%	\$739,388.17	\$915,373.70	24%
Rooks County	0.000%	Oct-00	\$1.55	\$22.38	n/a	\$0.00	\$0.00	n/a
Russell County	2.000%	Oct-05	\$1,891,044.42	\$2,066,417.93	9%	\$217,420.14	\$336,459.83	55%
Saline County	1.000%	Jun-95	\$9,891,116.29	\$10,333,208.88	4%	\$765,165.23	\$846,553.66	11%
Scott County	2.000%	Jan-10	\$1,440,679.25	\$1,598,553.05	11%	\$223,808.97	\$280,040.14	25%
Sedgwick County	1.000%	Jan-08	\$76,190,564.44	\$79,267,611.62	4%	\$7,885,379.10	\$8,465,091.01	7%
Seward County	1.250%	Jan-04	\$4,596,587.69	\$4,890,180.26	6%	\$671,381.48	\$799,807.28	19%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2011 and FY 2012

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change	Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change
Shawnee County	1.150%	Jan-05	\$30,457,576.00	\$31,430,661.39	3%	\$3,954,199.73	\$4,281,538.21	8%
Sheridan County	2.000%	Oct-09	\$585,223.29	\$641,748.38	10%	\$87,680.28	\$113,380.04	29%
Sherman County	2.250%	Jul-06	\$2,440,632.97	\$2,592,059.11	6%	\$203,103.82	\$312,558.93	54%
Smith County	1.000%	Apr-09	\$381,691.01	\$458,326.09	20%	\$63,359.62	\$84,072.31	33%
Stafford County	1.000%	Nov-84	\$408,845.30	\$423,834.91	4%	\$50,684.41	\$69,983.86	38%
Stanton County	1.000%	Nov-84	\$217,212.44	\$236,635.88	9%	\$46,538.74	\$49,163.49	6%
Sumner County	0.500%	Apr-11	\$1,760,166.73	\$1,123,303.95	n/a	\$342,870.15	\$404,110.32	n/a
Thomas County	1.000%	Nov-82	\$1,678,538.26	\$1,783,696.27	6%	\$151,160.21	\$199,902.06	32%
Trego County	0.500%	Apr-05	\$220,494.83	\$232,895.37	6%	\$34,073.30	\$25,221.63	-26%
Wabaunsee County	1.500%	Jan-08	\$535,428.26	\$521,363.21	-3%	\$99,733.91	\$110,144.55	10%
Washington County	1.000%	Feb-83	\$488,070.13	\$490,359.34	0%	\$121,789.88	\$106,411.68	-13%
Wichita County	2.000%	Jan-96	\$515,648.11	\$592,791.90	15%	\$125,840.62	\$161,413.66	28%
Wilson County	0.000%	Jul-09	\$13,328.57	\$232.16	-98%	\$12,836.78	\$334.43	-97%
Woodson County	1.000%	Oct-05	\$268,985.03	\$256,175.90	-5%	\$46,212.99	\$41,591.13	-10%
Wyandotte County	1.000%	Jan-84	\$20,417,781.44	\$22,177,741.07	9%	\$3,179,359.17	\$4,006,179.00	26%
Abilene	0.500%	Jan-06	\$979,082.90	\$1,043,820.80	7%	\$72,569.42	\$87,959.82	21%
Alma	1.000%	Jan-09	\$78,960.39	\$68,322.62	-13%	\$9,758.76	\$10,697.91	10%
Almena	0.500%	Apr-03	\$15,135.83	\$9,864.67	-35%	\$3,054.36	\$3,037.49	-1%
Altamont	1.000%	Jul-99	\$67,800.10	\$71,491.65	5%	\$17,271.60	\$18,330.65	6%
Altoona	1.000%	Oct-11	\$0.00	\$9,342.27	n/a	\$0.00	\$5,698.41	n/a
Americus	0.500%	Apr-87	\$13,302.77	\$13,673.40	3%	\$2,186.93	\$2,118.91	-3%
Andover	2.000%	Jan-11	\$1,897,265.63	\$3,092,031.70	n/a	\$264,184.26	\$546,312.59	n/a
Anthony	0.500%	Jan-11	\$334,239.60	\$170,092.65	n/a	\$42,907.84	\$23,268.93	n/a
Argonia	1.000%	Jan-91	\$20,901.02	\$22,998.07	10%	\$6,285.51	\$9,320.69	48%
Arkansas City	2.000%	Apr-09	\$3,085,549.78	\$3,148,419.32	2%	\$353,076.64	\$336,814.86	-5%
Arma	0.500%	Nov-82	\$79,374.99	\$80,513.35	1%	\$12,741.05	\$14,113.21	11%
Ashland	1.000%	Oct-10	\$50,055.43	\$90,707.20	n/a	\$5,619.16	\$10,229.51	82%
Atchison	1.000%	Aug-83	\$1,317,810.17	\$1,379,787.64	5%	\$207,979.02	\$235,230.95	13%
Attica	1.000%	Apr-07	\$69,165.96	\$69,526.91	1%	\$4,380.91	\$15,640.64	n/a
Auburn	1.500%	Apr-11	\$103,464.74	\$157,623.12	n/a	\$10,957.18	\$15,538.49	n/a
Augusta	1.000%	Oct-06	\$937,689.84	\$800,338.55	-15%	\$205,285.23	\$120,618.01	-41%
Axtell	1.000%	Apr-07	\$47,954.74	\$48,952.68	2%	\$11,091.52	\$11,371.24	3%
Baldwin City	1.250%	Apr-10	\$380,635.00	\$392,256.72	3%	\$59,351.89	\$62,837.10	6%
Basehor	1.000%	Oct-95	\$186,764.55	\$208,307.76	12%	\$60,189.63	\$64,756.70	8%
Baxter Springs	1.000%	Jul-85	\$364,778.17	\$381,536.95	5%	\$76,102.76	\$83,925.86	10%
Belle Plaine	1.000%	Oct-89	\$80,238.74	\$83,505.70	4%	\$19,006.75	\$17,565.56	-8%
Beloit	0.700%	Jul-08	\$496,459.48	\$600,918.30	21%	\$42,488.79	\$46,368.91	9%
Benton	1.000%	Oct-99	\$62,347.04	\$63,032.27	1%	\$13,088.12	\$12,705.95	-3%
Blue Rapids	1.500%	Jan-09	\$124,137.08	\$105,943.06	-15%	\$20,061.20	\$19,627.35	-2%
Bonner Springs	1.750%	Jan-07	\$2,762,859.80	\$2,831,089.08	2%	\$249,121.85	\$310,652.43	25%
Bronson	1.000%	Jan-97	\$14,108.88	\$10,461.30	-26%	\$4,936.51	\$1,625.18	-67%
Burden	1.000%	Jan-96	\$24,478.37	\$24,363.38	0%	\$3,150.51	\$3,835.87	22%
Burlingame	1.000%	Apr-09	\$60,589.79	\$56,514.15	-7%	\$8,280.88	\$6,560.80	-21%
Burlington	2.000%	Apr-09	\$813,426.41	\$840,590.72	3%	\$99,691.13	\$111,037.37	11%
Caldwell	1.000%	Nov-82	\$91,107.16	\$110,199.90	21%	\$58,846.36	\$50,454.31	-14%
Caney	2.750%	Apr-03	\$379,656.80	\$363,750.32	-4%	\$69,704.03	\$74,511.38	7%
Canton	1.000%	Jan-09	\$46,796.09	\$48,658.31	4%	\$8,865.34	\$9,776.97	10%
Carbondale	2.000%	Apr-09	\$179,265.45	\$173,535.89	-3%	\$19,369.56	\$20,974.92	8%
Cedar Vale	1.000%	Oct-97	\$36,197.04	\$37,130.94	3%	\$17,066.15	\$12,992.85	-24%
Chanute	1.250%	Apr-09	\$1,962,363.72	\$1,994,530.22	2%	\$217,154.43	\$171,806.37	-21%
Chapman	1.000%	Jan-12	\$0.00	\$33,976.81	n/a	\$0.00	\$3,724.90	n/a
Chase	0.500%	Oct-06	\$10,723.96	\$15,321.02	43%	\$3,523.15	\$6,094.76	73%
Cherryvale	2.750%	Oct-07	\$476,280.08	\$457,142.64	-4%	\$115,483.67	\$112,961.42	-2%
Chetopa	1.500%	Jan-02	\$107,008.55	\$92,057.74	-14%	\$19,602.78	\$22,965.75	17%
Clafin	0.500%	Oct-05	\$23,337.00	\$24,535.85	5%	\$2,059.85	\$4,592.52	123%
Clay Center	1.500%	Apr-11	\$678,582.17	\$1,013,206.29	n/a	\$54,481.57	\$91,236.22	n/a
Coffeyville	3.000%	Apr-10	\$4,453,182.90	\$4,549,180.44	2%	\$501,246.96	\$758,093.19	51%
Colby	1.000%	Apr-10	\$1,453,842.75	\$1,491,164.31	3%	\$98,379.46	\$120,933.11	23%
Coldwater	1.000%	Jul-98	\$119,259.73	\$148,954.82	25%	\$10,250.18	\$13,807.49	35%
Collyer	1.000%	Jan-01	\$6,544.72	\$6,424.72	-2%	\$1,237.27	\$1,180.67	-5%
Columbus	1.000%	Jul-97	\$387,464.08	\$404,894.64	4%	\$70,646.26	\$64,020.64	-9%
Concordia	1.000%	Feb-83	\$1,058,159.05	\$1,059,124.85	0%	\$77,517.10	\$77,009.37	-1%
Conway Springs	1.000%	Oct-89	\$78,835.64	\$93,368.03	18%	\$12,970.68	\$17,705.40	37%
Cottonwood Falls	1.000%	Jan-91	\$66,995.81	\$72,142.81	8%	\$7,524.56	\$8,762.00	16%
Council Grove	1.000%	Oct-03	\$342,916.18	\$348,762.35	2%	\$22,708.21	\$24,946.81	10%
Cunningham	1.000%	Oct-11	\$0.00	\$16,867.99	n/a	\$0.00	\$16,908.94	n/a
Dearing	1.000%	Apr-03	\$15,466.18	\$14,408.89	-7%	\$1,843.18	\$4,169.29	126%
Deerfield	1.000%	Oct-94	\$25,458.18	\$27,537.16	8%	\$4,266.01	\$5,041.02	18%
Delphos	1.000%	Nov-84	\$17,051.13	\$16,784.35	-2%	\$2,673.19	\$2,724.55	2%
Derby	0.500%	Apr-03	\$1,846,188.08	\$1,893,140.93	3%	\$149,169.00	\$144,906.64	-3%
DeSoto	1.750%	Jul-02	\$524,950.92	\$558,420.86	6%	\$245,543.78	\$292,910.30	19%
Dighton	1.000%	Jul-83	\$117,536.91	\$116,979.72	0%	\$21,530.28	\$24,004.48	11%
Dodge City	1.000%	Oct-97	\$4,581,565.47	\$4,827,741.16	5%	\$467,501.09	\$446,708.06	-4%
Douglass	1.000%	Jan-95	\$85,205.77	\$84,850.12	0%	\$16,864.57	\$21,011.48	25%
Easton	1.000%	Jul-85	\$24,391.57	\$22,469.68	-8%	\$5,673.33	\$6,797.40	20%

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2011 and FY 2012

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change	Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change
Edgerton	1.000%	Jul-85	\$58,493.17	\$64,242.37	10%	\$12,760.65	\$21,822.10	71%
Edna	1.000%	Jan-89	\$21,893.19	\$24,168.47	10%	\$5,374.96	\$6,055.11	13%
Edwardsville	1.000%	Jan-86	\$253,791.78	\$299,448.76	18%	\$98,024.26	\$117,436.82	20%
Effingham	1.000%	Nov-83	\$24,396.42	\$24,377.69	0%	\$5,759.69	\$6,477.14	12%
El Dorado	1.000%	Oct-89	\$2,036,251.39	\$2,089,331.30	3%	\$159,297.21	\$198,703.54	25%
Elkhart	1.000%	Jan-95	\$245,236.87	\$251,038.12	2%	\$69,870.33	\$64,243.46	-8%
Ellinwood	0.500%	Jan-07	\$72,760.58	\$79,173.43	9%	\$7,402.05	\$9,764.31	32%
Ellis	2.000%	Oct-06	\$310,692.24	\$350,689.80	13%	\$40,187.81	\$64,871.26	61%
Ellsworth	1.250%	Jul-00	\$390,644.78	\$422,880.04	8%	\$38,287.81	\$67,583.83	77%
Elwood	1.000%	Nov-84	\$115,104.42	\$121,959.75	6%	\$37,177.02	\$42,210.13	14%
Emporia	1.000%	Jan-95	\$3,695,529.12	\$3,788,167.97	3%	\$311,609.63	\$292,749.85	-6%
Erie	1.500%	Apr-09	\$148,361.78	\$154,064.01	4%	\$24,050.42	\$21,693.62	-10%
Eudora	1.000%	Jan-07	\$227,330.46	\$241,776.82	6%	\$44,891.57	\$46,186.52	3%
Eureka	1.000%	Oct-05	\$273,230.07	\$273,416.23	0%	\$25,342.21	\$27,731.49	9%
Fairway	1.500%	Apr-10	\$493,641.77	\$523,090.93	6%	\$114,138.61	\$121,421.51	6%
Florence	1.000%	Apr-05	\$45,507.32	\$30,145.19	-34%	\$3,051.14	\$3,863.70	27%
Fontana	0.500%	Jul-97	\$2,955.07	\$2,494.68	-16%	\$1,392.74	\$1,016.36	-27%
Fort Scott	1.000%	Jan-84	\$1,240,061.26	\$1,750,190.67	41%	\$140,179.37	\$171,888.49	23%
Frankfort	1.000%	Apr-03	\$99,668.02	\$100,780.33	1%	\$11,087.52	\$10,853.22	-2%
Fredonia	1.500%	Apr-11	\$636,511.77	\$515,468.26	n/a	\$73,645.61	\$56,928.54	n/a
Frontenac	1.000%	Jan-95	\$266,807.80	\$281,868.55	6%	\$59,037.71	\$62,580.31	6%
Galena	1.000%	Jul-84	\$153,818.45	\$175,150.49	14%	\$84,544.60	\$112,929.75	34%
Garden City	1.000%	Jul-94	\$5,091,093.02	\$5,420,342.01	6%	\$299,986.77	\$333,595.30	11%
Gardner	1.500%	Jan-06	\$2,536,048.35	\$2,596,664.46	2%	\$350,490.77	\$433,943.37	24%
Garnett	0.500%	Jan-99	\$225,828.83	\$252,787.66	12%	\$16,865.32	\$21,753.76	29%
Gas	1.000%	Jan-91	\$36,806.71	\$33,112.74	-10%	\$3,051.10	\$3,963.95	30%
Geneseo	0.500%	Oct-05	\$4,340.69	\$20,548.79	n/a	\$658.02	\$3,988.41	n/a
Girard	1.000%	Jan-01	\$247,339.58	\$250,879.99	1%	\$71,758.93	\$83,545.61	16%
Glade	1.000%	Jan-01	\$3,825.71	\$10,657.47	179%	\$778.88	\$2,129.70	173%
Glasco	1.000%	Jul-83	\$20,526.30	\$20,677.05	1%	\$2,509.60	\$3,971.78	58%
Grandview Plaza	2.000%	Apr-11	\$78,796.53	\$159,000.13	n/a	\$11,819.56	\$13,040.68	n/a
Great Bend	0.750%	Jul-08	\$2,495,695.88	\$2,643,583.70	6%	\$216,787.34	\$214,279.08	-1%
Greensburg	0.500%	Oct-06	\$147,720.98	\$159,884.08	8%	\$19,671.98	\$29,354.35	49%
Grinnell	0.250%	Jan-03	\$6,721.23	\$7,099.25	6%	\$1,039.43	\$1,524.31	47%
Hardtner	0.000%	Jan-02	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a
Harper	1.000%	Jan-01	\$214,316.93	\$268,536.57	25%	\$25,206.83	\$50,595.77	101%
Hartford	1.000%	Jan-09	\$18,869.29	\$23,971.44	27%	\$2,988.16	\$4,027.45	35%
Hays	2.250%	Apr-09	\$11,333,723.94	\$12,045,692.59	6%	\$952,159.40	\$1,102,004.33	16%
Herington	1.500%	Apr-06	\$318,358.66	\$312,492.30	-2%	\$49,642.76	\$53,120.20	7%
Hiawatha	1.000%	Apr-05	\$642,457.27	\$639,790.69	0%	\$60,904.81	\$74,401.52	22%
Highland	1.000%	Apr-08	\$51,781.49	\$51,120.84	-1%	\$11,483.83	\$13,016.43	13%
Hill City	1.000%	Jul-85	\$272,171.46	\$268,455.99	-1%	\$156,408.53	\$88,792.89	-43%
Hillsboro	1.000%	Oct-05	\$420,951.18	\$422,202.19	0%	\$28,794.34	\$29,310.20	2%
Hoisington	0.500%	Oct-05	\$117,707.58	\$118,598.91	1%	\$9,365.56	\$9,241.91	-1%
Holcomb	0.500%	Apr-09	\$35,663.46	\$38,487.49	8%	\$14,135.99	\$16,642.25	18%
Holton	0.250%	Jan-95	\$183,275.74	\$178,947.60	-2%	\$9,849.46	\$11,605.88	18%
Horton	1.000%	Jul-87	\$141,097.55	\$137,784.82	-2%	\$19,090.61	\$21,577.60	13%
Hugoton	1.500%	Apr-07	\$642,744.42	\$630,046.53	-2%	\$120,000.57	\$132,543.10	10%
Humboldt	1.250%	Oct-08	\$142,424.73	\$158,170.53	11%	\$24,177.44	\$35,453.35	47%
Hutchinson	0.750%	Apr-94	\$5,502,481.85	\$5,626,025.23	2%	\$452,513.38	\$482,349.21	7%
Independence	2.250%	Oct-02	\$3,750,762.95	\$3,837,444.35	2%	\$301,025.00	\$290,795.29	-3%
Iola	1.000%	Jan-90	\$1,120,173.86	\$1,131,595.10	1%	\$66,928.96	\$79,761.28	19%
Junction City	2.000%	Jan-11	\$4,951,542.88	\$7,534,433.70	n/a	\$470,031.72	\$675,272.11	n/a
Kanopolis	1.000%	Jul-85	\$16,481.07	\$16,822.87	2%	\$2,718.77	\$4,196.83	54%
Kansas City	1.625%	Jul-10	\$27,668,971.11	\$31,307,511.06	n/a	\$4,514,562.96	\$5,937,508.81	32%
Kincaid	1.000%	Jul-99	\$7,072.57	\$6,235.84	-12%	\$2,914.17	\$935.37	-68%
Kingman	1.000%	Jan-05	\$427,270.84	\$447,740.19	5%	\$35,343.53	\$47,882.25	35%
Kinsley	1.000%	Apr-07	\$126,660.76	\$127,559.64	1%	\$14,274.79	\$16,528.20	16%
Kiowa	0.000%	Jan-09	\$641.61	\$353.33	-45%	\$0.00	\$0.00	n/a
LaCrosse	1.000%	Jan-96	\$110,356.07	\$112,949.63	2%	\$10,633.10	\$11,465.16	8%
LaCygne	2.000%	Oct-09	\$224,317.09	\$235,002.54	5%	\$80,732.53	\$113,243.69	40%
Lakin	1.000%	Jul-83	\$145,347.21	\$151,416.83	4%	\$21,738.46	\$26,791.48	23%
Lansing	1.000%	Jan-89	\$630,528.78	\$664,471.57	5%	\$94,387.04	\$98,231.84	4%
Larned	0.500%	Apr-05	\$240,348.98	\$242,059.49	1%	\$21,802.91	\$25,420.31	17%
Lawrence	1.550%	Apr-09	\$19,526,424.16	\$20,484,959.63	5%	\$1,632,277.47	\$1,882,372.65	15%
Leavenworth	1.000%	Mar-85	\$3,663,285.78	\$3,668,309.00	0%	\$369,505.02	\$344,739.87	-7%
Leawood	1.125%	Apr-11	\$8,630,273.55	\$7,263,882.82	n/a	\$1,835,814.39	\$1,568,301.93	n/a
Lebo	1.000%	Apr-08	\$61,207.80	\$60,861.53	-1%	\$9,951.01	\$11,870.42	19%
LeCompton	1.000%	Oct-08	\$20,209.59	\$20,526.75	2%	\$11,876.94	\$7,583.33	-36%
Lenexa	1.375%	Oct-10	\$13,044,848.35	\$14,254,686.52	n/a	\$4,458,350.02	\$4,847,558.69	n/a
LeRoy	1.000%	Oct-09	\$48,786.59	\$47,960.48	-2%	\$5,655.83	\$7,499.25	33%
Liberal	1.400%	Jul-06	\$3,383,691.69	\$3,571,006.89	6%	\$331,450.28	\$400,508.63	21%
Lindsborg	1.500%	Jul-10	\$337,182.98	\$382,959.91	n/a	\$63,130.36	\$62,655.21	-1%
Linwood	1.000%	Apr-03	\$22,494.43	\$20,873.12	-7%	\$5,854.22	\$5,953.81	2%
Logan	1.000%	Apr-11	\$1,842.20	\$33,039.12	n/a	\$116.60	\$5,126.36	n/a

Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2011 and FY 2012

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change	Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change
Longford	1.000%	Jan-89	\$6,307.75	\$7,108.20	13%	\$1,428.63	\$2,074.15	45%
Louisburg	1.250%	Jul-10	\$832,994.18	\$942,799.27	n/a	\$90,988.05	\$106,094.55	n/a
Lyndon	1.000%	Jan-99	\$108,110.70	\$108,416.38	0%	\$11,722.36	\$9,292.08	-21%
Lyons	1.000%	Jan-09	\$416,805.09	\$411,116.38	-1%	\$59,108.29	\$60,314.50	2%
Manhattan	1.250%	Oct-09	\$12,189,451.23	\$13,085,493.94	7%	\$959,044.34	\$1,137,736.26	19%
Mankato	0.750%	Oct-05	\$69,242.63	\$69,913.21	1%	\$10,799.52	\$9,124.74	-16%
Maple Hill	0.750%	Jan-03	\$23,346.55	\$19,416.69	-17%	\$3,185.47	\$4,288.20	35%
Mapleton	1.000%	Oct-11	\$0.00	\$2,820.80	n/a	\$0.00	\$376.22	n/a
Marion	0.750%	Jul-01	\$132,139.03	\$139,537.45	6%	\$13,969.61	\$14,544.73	4%
Marysville	1.000%	Oct-99	\$794,975.52	\$820,476.11	3%	\$85,634.44	\$113,681.27	33%
Mayetta	1.000%	Jul-11	\$0.00	\$12,532.19	n/a	\$0.00	\$4,929.94	n/a
Mayfield	0.500%	Nov-82	\$3,395.54	\$4,280.68	26%	\$408.81	\$258.63	-37%
McPherson	1.000%	Jan-11	\$1,634,684.96	\$2,502,712.36	n/a	\$189,646.20	\$286,851.51	n/a
Meade	1.000%	Oct-09	\$187,208.84	\$202,208.33	8%	\$35,331.03	\$41,401.04	17%
Medicine Lodge	0.750%	Jul-06	\$257,615.30	\$293,036.68	14%	\$55,691.86	\$1,736.84	-43%
Merriam	1.250%	Jan-01	\$5,213,362.07	\$5,983,295.91	15%	\$546,514.01	\$580,464.21	6%
Miltonvale	1.000%	Jul-87	\$88,930.15	\$54,039.22	-39%	\$7,238.58	\$11,740.85	62%
Minneapolis	1.000%	Apr-05	\$169,283.54	\$170,910.81	1%	\$14,744.70	\$16,601.19	13%
Minneola	1.000%	Jul-99	\$32,799.79	\$34,776.17	6%	\$7,348.51	\$9,437.55	28%
Mission	1.250%	Oct-02	\$2,535,434.60	\$2,386,840.02	-6%	\$403,497.63	\$371,246.29	-8%
Mission Hills	1.000%	Jan-05	\$435,282.42	\$462,216.28	6%	\$117,375.70	\$139,757.22	19%
Moran	0.500%	Jul-84	\$20,237.48	\$24,585.56	21%	\$2,510.08	\$2,718.53	8%
Morland	1.000%	Oct-96	\$13,143.24	\$12,535.73	-5%	\$2,153.55	\$1,967.96	-9%
Moscow	2.000%	Apr-09	\$32,794.22	\$36,491.34	11%	\$17,190.88	\$20,569.81	20%
Mound City	1.000%	Jul-93	\$104,714.04	\$119,674.50	14%	\$9,621.64	\$14,361.39	49%
Neodesha	3.000%	Oct-09	\$663,916.99	\$634,414.76	-4%	\$144,211.63	\$102,133.44	-29%
Neosho Rapids	1.000%	Oct-09	\$4,639.41	\$4,529.10	-2%	\$8,462.58	\$12,051.22	42%
Ness City	1.000%	Oct-02	\$206,994.17	\$213,111.17	3%	\$20,887.98	\$29,003.19	39%
Nickerson	1.000%	Apr-09	\$58,479.33	\$59,633.79	2%	\$12,248.85	\$11,211.26	-8%
Norton	0.500%	Apr-93	\$216,836.25	\$236,069.86	9%	\$32,502.78	\$30,514.38	-6%
Oak Hill	1.000%	Jan-07	\$1,254.10	\$1,810.67	44%	\$0.00	\$0.00	n/a
Oakley	0.500%	Oct-10	\$108,761.04	\$223,835.17	n/a	\$13,454.70	\$19,341.56	n/a
Ogden	1.000%	Nov-82	\$72,591.55	\$74,042.40	2%	\$10,532.01	\$13,986.44	33%
Olathe	1.125%	Apr-00	\$21,968,432.25	\$24,071,040.90	10%	\$2,247,040.19	\$2,971,632.00	32%
Olpe	0.500%	Apr-05	\$16,546.51	\$16,658.65	1%	\$10,065.26	\$13,312.79	32%
Onaga	1.000%	Nov-82	\$53,952.97	\$60,380.87	12%	\$11,787.04	\$10,685.81	-9%
Osage City	1.000%	Oct-03	\$323,679.08	\$306,978.93	-5%	\$24,545.66	\$27,586.43	12%
Osawatomie	1.000%	Oct-05	\$238,097.29	\$241,711.43	2%	\$31,710.58	\$36,496.89	15%
Oskaloosa	1.000%	Oct-07	\$131,423.10	\$132,071.84	0%	\$8,611.83	\$11,102.67	29%
Oswego	1.000%	Jul-95	\$148,313.66	\$147,818.44	0%	\$23,282.65	\$26,696.36	15%
Ottawa	1.100%	Jul-06	\$2,055,343.75	\$2,113,482.95	3%	\$247,642.81	\$264,210.00	7%
Overbrook	1.000%	Jan-99	\$98,832.79	\$93,527.76	-5%	\$8,147.49	\$11,680.67	43%
Overland Park	1.125%	Apr-99	\$36,717,616.46	\$41,190,735.94	12%	\$5,261,463.47	\$7,043,208.58	34%
Oxford	1.000%	Nov-84	\$47,270.52	\$50,938.42	8%	\$34,410.32	\$11,840.60	-66%
Paola	1.250%	Oct-07	\$1,508,979.37	\$1,508,413.72	0%	\$139,262.94	\$123,281.08	-11%
Parker	2.000%	Apr-09	\$44,487.91	\$48,450.21	9%	\$5,274.58	\$7,017.33	33%
Parsons	1.000%	Jan-97	\$1,465,517.36	\$1,551,651.81	6%	\$143,156.10	\$180,707.89	26%
Paxico	1.000%	Oct-96	\$10,348.74	\$10,804.24	4%	\$2,097.72	\$2,240.97	7%
Peabody	1.000%	Apr-07	\$63,425.84	\$58,637.51	-8%	\$15,473.44	\$12,895.82	-17%
Perry	0.500%	Jul-81	\$44,164.59	\$48,335.48	9%	\$3,655.86	\$4,181.06	14%
Phillipsburg	1.000%	Jul-01	\$395,834.00	\$663,887.61	68%	\$65,462.72	\$96,147.66	47%
Pittsburg	1.250%	Apr-11	\$3,167,353.18	\$3,987,270.84	n/a	\$327,168.08	\$532,149.94	n/a
Plainville	2.000%	Jan-11	\$386,817.38	\$638,470.45	n/a	\$33,582.42	\$68,824.33	n/a
Pleasanton	1.000%	Oct-95	\$133,194.85	\$125,946.95	-5%	\$8,779.45	\$14,514.23	65%
Pomona	2.000%	Apr-09	\$146,717.91	\$137,674.04	-6%	\$16,888.16	\$19,538.92	16%
Potwin	1.000%	Jul-09	\$17,097.21	\$18,203.65	6%	\$2,768.33	\$3,128.02	13%
Prairie Village	1.000%	Feb-84	\$1,980,855.58	\$2,070,461.47	5%	\$386,518.95	\$411,778.13	7%
Pratt	0.750%	Jan-05	\$1,051,404.70	\$1,121,938.44	7%	\$73,994.38	\$78,181.47	6%
Princeton	0.500%	Jul-95	\$8,968.21	\$9,642.84	8%	\$1,223.52	\$1,092.20	-11%
Protection	1.500%	Oct-07	\$70,099.26	\$78,634.77	12%	\$9,252.90	\$19,272.87	108%
Ransom	0.500%	Oct-93	\$14,997.60	\$15,886.97	6%	\$1,414.48	\$2,786.70	97%
Richmond	0.250%	Apr-05	\$23,781.54	\$29,794.82	25%	\$1,346.10	\$1,411.04	5%
Riley	1.000%	Jul-92	\$60,370.50	\$67,467.66	12%	\$8,194.92	\$14,510.40	77%
Roeland Park	1.250%	Apr-03	\$1,617,586.25	\$1,632,858.43	1%	\$100,581.86	\$119,333.95	19%
Rolla	2.000%	Oct-07	\$40,379.67	\$48,762.84	21%	\$8,135.73	\$18,555.18	128%
Rose Hill	1.000%	Oct-00	\$202,053.36	\$240,741.53	19%	\$61,690.60	\$59,488.75	-4%
Rossville	1.000%	Oct-86	\$97,091.94	\$98,237.36	1%	\$6,635.48	\$27,112.75	309%
Sabetha	1.000%	Oct-07	\$392,834.30	\$418,398.98	7%	\$51,769.79	\$53,528.08	3%
Saint Marys	1.000%	Nov-84	\$231,550.46	\$250,364.64	8%	\$34,206.40	\$73,727.81	116%
Saint Paul	1.000%	Apr-98	\$58,220.01	\$61,344.28	5%	\$8,557.96	\$10,801.89	26%
Salina	0.900%	Apr-09	\$8,402,738.96	\$8,791,752.46	5%	\$602,609.17	\$658,673.62	9%
Satanta	0.500%	Jan-87	\$54,142.78	\$94,788.81	75%	\$24,886.49	\$26,834.02	8%
Scammon	1.000%	Apr-88	\$19,425.58	\$17,652.48	-9%	\$3,258.11	\$4,366.20	34%
Scott City	0.500%	Apr-07	\$254,191.70	\$278,229.58	9%	\$36,838.84	\$41,458.62	13%
Scranton	1.000%	Jan-11	\$8,895.10	\$28,813.58	n/a	\$3,468.86	\$3,679.70	6%

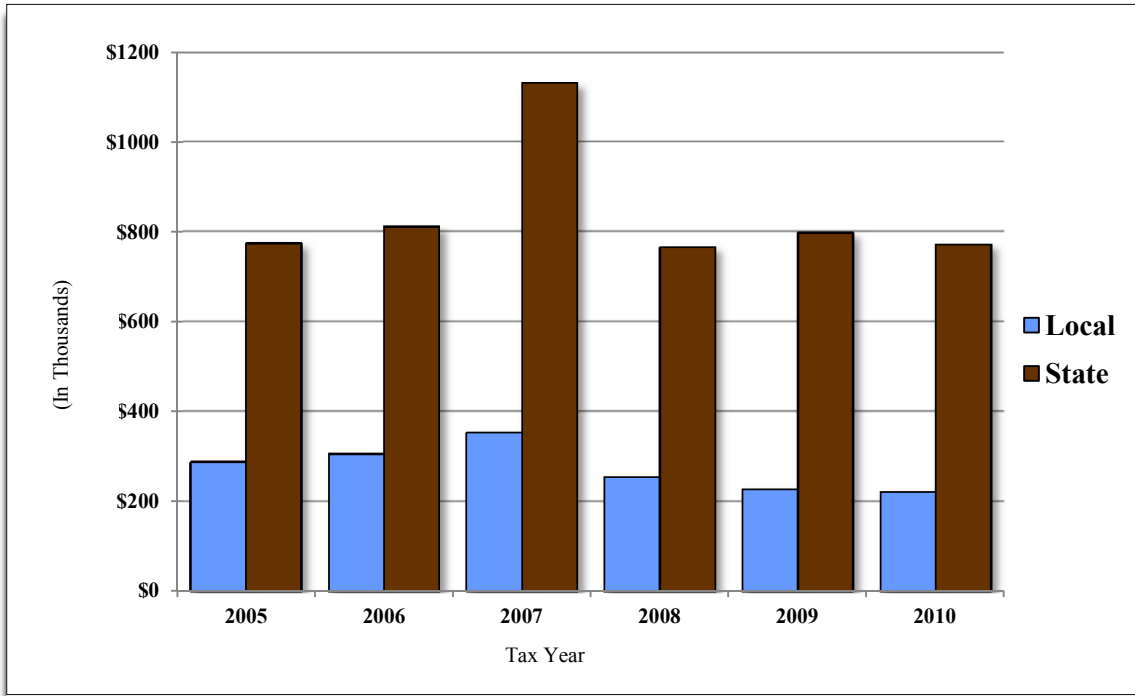
Local Sales and Use Tax Rates, Effective Dates and Collections Issued for FY 2011 and FY 2012

County/City	Tax Rate	Effective Date	Sales Tax			Use Tax		
			Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change	Fiscal Year 2011 (July 2010-June 2011)	Fiscal Year 2012 (July 2011-June 2012)	Percent Change
Sedan	1.500%	Apr-05	\$172,929.49	\$178,223.82	3%	\$21,091.61	\$27,726.07	n/a
Seneca	1.000%	Apr-07	\$517,986.85	\$551,001.13	6%	\$49,157.99	\$47,834.88	-3%
Shawnee	1.250%	Apr-05	\$10,131,596.20	\$10,397,555.70	3%	\$1,252,374.74	\$1,427,917.39	14%
Smith Center	0.500%	Jan-01	\$120,639.97	\$125,532.07	4%	\$10,333.09	\$12,642.94	22%
South Hutchinson	0.750%	Oct-05	\$264,084.37	\$255,207.98	-3%	\$24,711.72	\$36,944.60	50%
Spivey	0.500%	Jan-79	\$52,803.47	\$46,456.65	-12%	\$1,554.50	\$2,425.68	56%
Spring Hill	1.500%	Apr-09	\$656,180.71	\$672,188.45	2%	\$183,990.55	\$192,856.90	5%
Sterling	1.000%	Oct-09	\$175,801.92	\$176,459.41	0%	\$39,999.39	\$32,471.07	-19%
Stockton	1.500%	Jan-99	\$243,809.98	\$230,197.11	-6%	\$23,725.27	\$33,249.66	40%
Strong City	1.000%	Jan-90	\$46,406.64	\$46,427.13	0%	\$4,969.78	\$5,195.98	5%
Syblette	1.250%	Apr-11	\$92,181.10	\$198,596.00	n/a	\$12,226.93	\$29,873.33	n/a
Syracuse	1.000%	Jun-84	\$207,680.71	\$210,241.36	1%	\$24,713.13	\$32,320.24	31%
Thayer	1.000%	Jul-95	\$35,937.87	\$40,267.16	12%	\$5,532.32	\$6,697.61	21%
Tonganoxie	1.750%	Oct-07	\$666,362.59	\$650,382.53	-2%	\$112,074.88	\$125,166.44	12%
Topeka	1.500%	Oct-09	\$35,814,504.31	\$37,091,585.70	4%	\$4,376,219.12	\$4,686,451.73	7%
Toronto	0.500%	Nov-82	\$6,807.76	\$6,370.04	-6%	\$966.93	\$724.08	-25%
Towanda	1.000%	Jul-95	\$68,571.94	\$95,516.67	39%	\$20,518.08	\$23,984.13	17%
Troy	1.000%	Oct-07	\$54,399.64	\$50,782.71	-7%	\$25,205.45	\$25,134.41	0%
Udall	1.000%	Oct-05	\$52,619.97	\$46,790.83	-11%	\$32,692.95	\$10,420.75	-68%
Ulysses	1.000%	Nov-83	\$772,230.33	\$1,042,283.26	35%	\$136,005.01	\$178,184.45	31%
Uniontown	1.000%	Oct-11	\$0.00	\$6,219.12	n/a	\$0.00	\$1,467.08	n/a
Valley Falls	1.000%	Apr-07	\$87,568.71	\$95,903.92	10%	\$10,436.83	\$8,644.06	-17%
Victoria	1.000%	Apr-09	\$76,257.70	\$84,855.35	11%	\$8,653.64	\$12,220.08	41%
Wakeeney	1.000%	Feb-83	\$315,938.34	\$313,635.11	-1%	\$28,400.40	\$24,908.61	-12%
Wakefield	1.000%	Nov-82	\$37,226.04	\$35,055.98	-6%	\$7,516.91	\$8,000.99	6%
Wamego	1.750%	Jan-93	\$915,703.40	\$951,504.60	4%	\$142,908.72	\$152,614.50	7%
Washington	1.000%	Oct-09	\$151,259.26	\$151,946.13	0%	\$16,276.77	\$19,615.73	21%
Waterville	1.500%	Jan-09	\$67,071.87	\$70,237.92	5%	\$7,772.13	\$9,944.85	28%
Wathena	1.000%	Oct-06	\$105,338.90	\$99,167.19	-6%	\$26,511.06	\$36,290.16	37%
Weir	1.000%	Nov-84	\$14,972.02	\$14,917.09	0%	\$7,622.10	\$6,858.72	-10%
Wellington	1.250%	Jan-94	\$1,279,700.34	\$1,274,297.65	0%	\$126,618.08	\$123,756.10	-2%
Wellsville	1.000%	Apr-09	\$126,939.62	\$154,086.69	21%	\$18,249.26	\$25,137.12	38%
Westmoreland	1.000%	Jan-93	\$42,299.52	\$45,294.03	7%	\$6,179.21	\$6,961.13	13%
Westwood	1.000%	Feb-84	\$168,840.29	\$174,840.03	4%	\$39,335.84	\$42,226.94	7%
Westwood Hills	1.000%	Feb-84	\$16,872.92	\$16,043.62	-5%	\$3,819.13	\$5,310.15	39%
Willard	0.750%	Oct-09	\$2,745.40	\$3,445.31	25%	\$1,660.99	\$1,920.22	16%
Williamsburg	1.000%	Oct-96	\$15,130.51	\$15,037.92	-1%	\$3,885.72	\$7,518.64	93%
Wilmore	1.000%	Oct-09	\$2,931.80	\$2,887.18	-2%	\$1,393.96	\$1,234.16	-11%
Wilson	1.000%	Sep-83	\$66,699.97	\$76,914.20	15%	\$9,130.51	\$8,380.93	-8%

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.

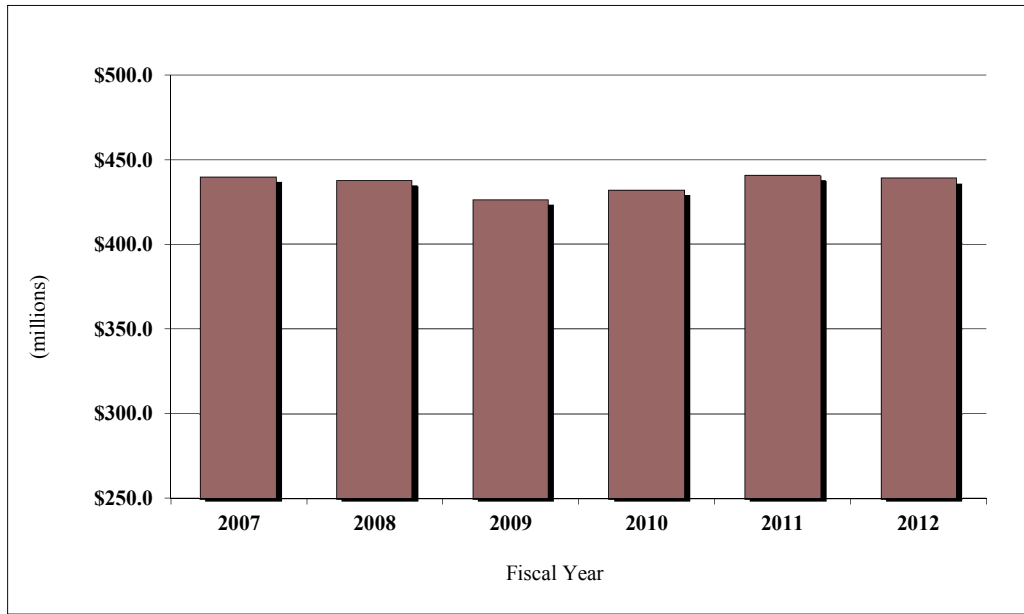
Individual consumers report Kansas use tax owed on untaxed out-of-state purchases on the K-40 Individual Income Tax form.



<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>
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%
2010	\$222,152	\$772,608	\$994,760	-3.0%

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>
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%
2012	\$439,069,853	-0.4%

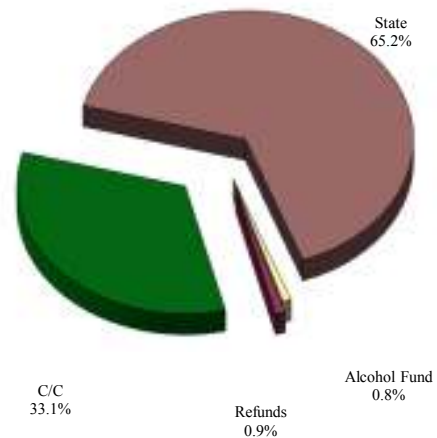
Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

Motor Fuel by Fuel Type

	Fiscal Year <u>2011</u>	Fiscal Year <u>2012</u>	Percent <u>Change</u>
Regular and E-85	\$313,865,697	\$309,314,881	(1.4%)
Special (Diesel) Fuel	\$115,503,561	\$117,922,072	2.1%
LP Gas Fuel	\$156,888	\$163,020	3.9%
Interstate Motor Fuel	\$10,828,863	\$11,342,495	4.7%
Motor Carrier Trip Permits	<u>\$317,852</u>	<u>\$327,385</u>	3.0%
Total (Gross)	\$440,672,861	\$439,069,853	(0.4%)

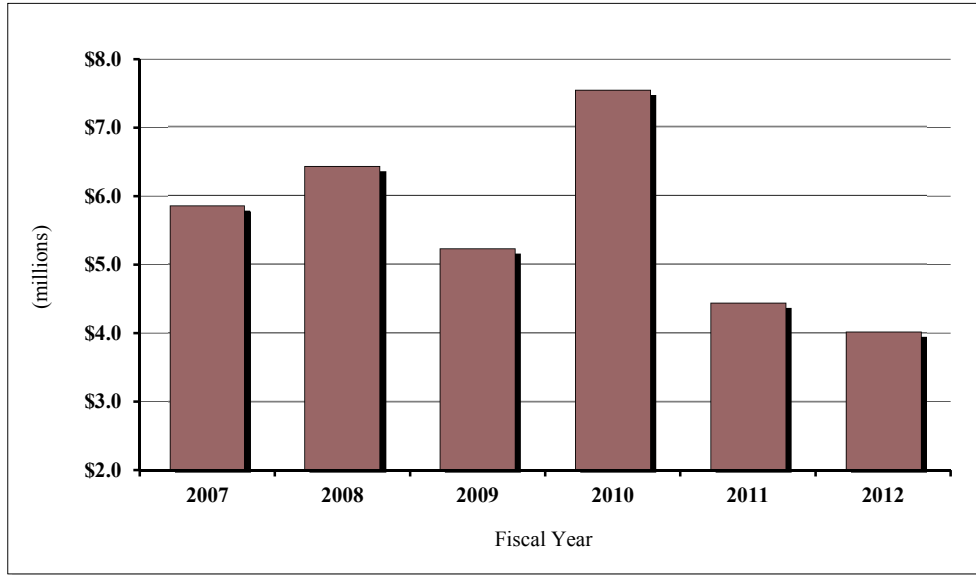
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$286,418,902
Special City/County Highway Fund	\$145,129,843
Alcohol Producers' Incentive Fund	\$3,500,000
Refund Fund	<u>\$4,021,108</u>
Total	\$439,069,853



Motor Fuel Refund Amounts

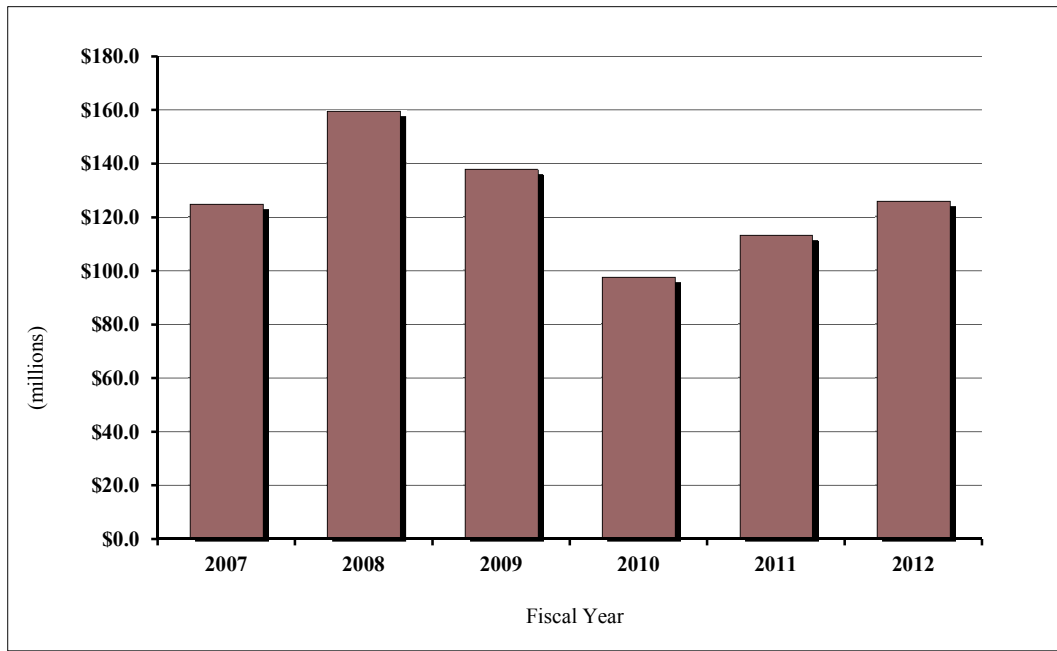
Motor fuel taxes are levied to defray in whole, or in part, the cost of public highways. Motor fuel refunds are made for non-highway use and for other statutory reasons.



<u>Fiscal Year</u>	<u>Amount Refunded</u>	<u>Percent Change</u>
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%
2012	\$4,021,108	-9.5%

Gross (before Refunds) Mineral Tax Collections by Product

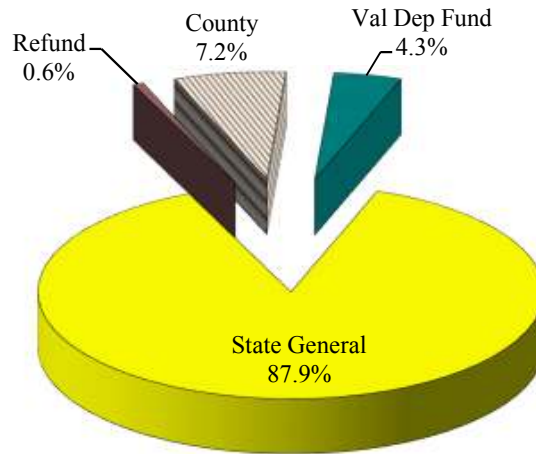
Both the price per taxable barrel of Kansas crude oil and the price of natural gas per mcf increased during Fiscal Year 2012 compared to Fiscal Year 2011.



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
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%
2012	\$78,424,950	\$47,283,720	\$125,708,670	11.3%

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 2012


Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Oil and Gas Valuation Depletion Trust Fund*
Oil	\$66,977,012	\$781,958	\$5,435,009	
Natural Gas	\$40,276,484	\$5,427	\$3,309,481	
Total	\$107,253,496	\$787,385	\$8,744,490	\$8,923,299
Gross Total All Funds			\$125,708,670	

Note: Section 167 of 2012 HB 294 amended K.S.A. 79-3227 to provide that during FY 2013, up to \$1.5 million of severance tax revenue could be distributed to the technical education fund, and up to \$8.75 million of severance tax revenue could be distributed to the tuition for technical education fund. These distributions are contingent on the monthly severance tax collections exceeding the consensus revenue estimates per month, with 14.63% of the difference between actual collections over the consensus estimates going to the technical education fund and 85.37% of such excess going to the tuition for technical education fund.

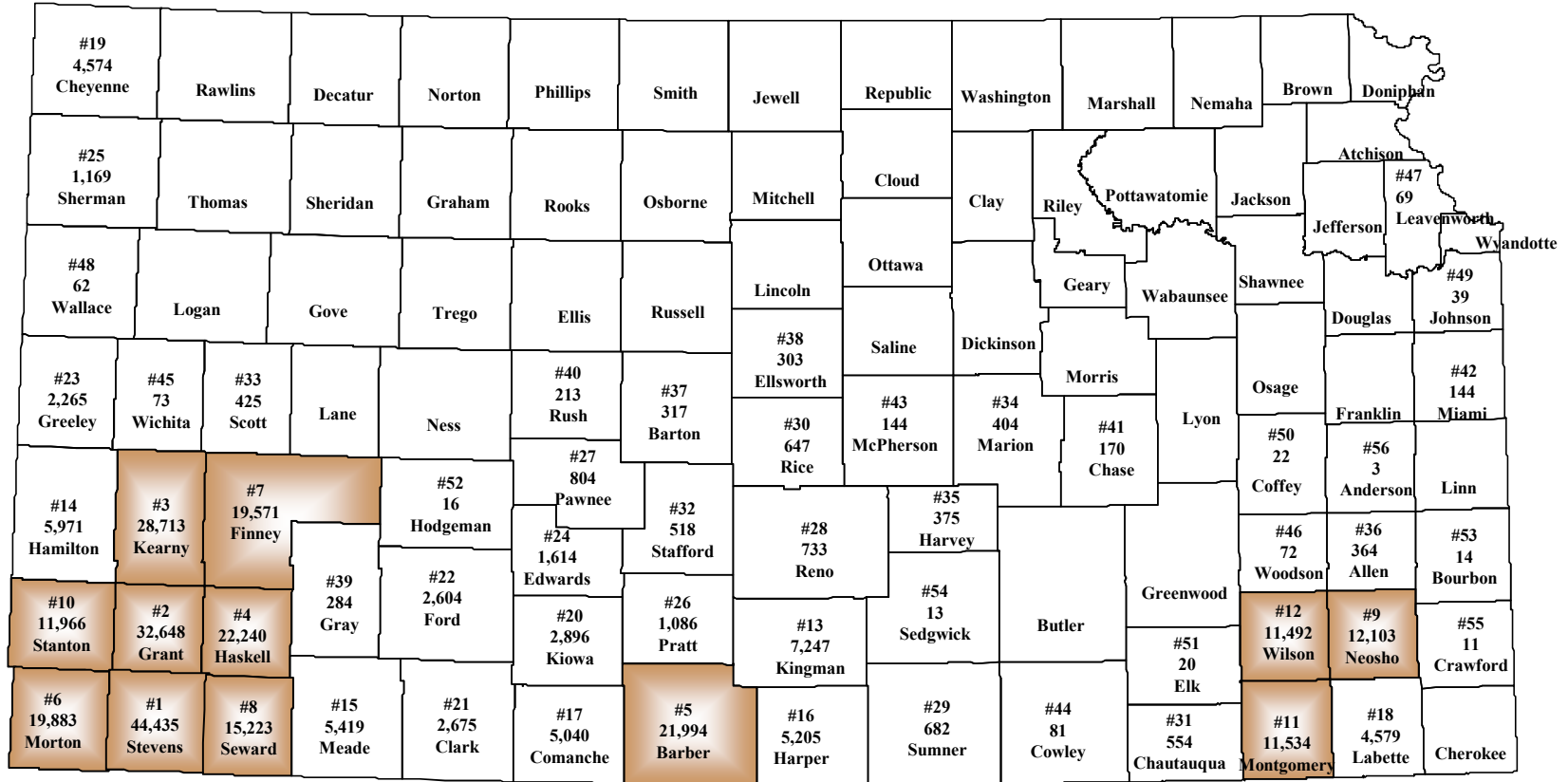
Gas Production, Calendar Year 2011

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2011.

Fifty-six of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 44.4 million MCF. There were 12 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 251.8 million MCF was 81 percent of the statewide total production of 311.7 million MCF.

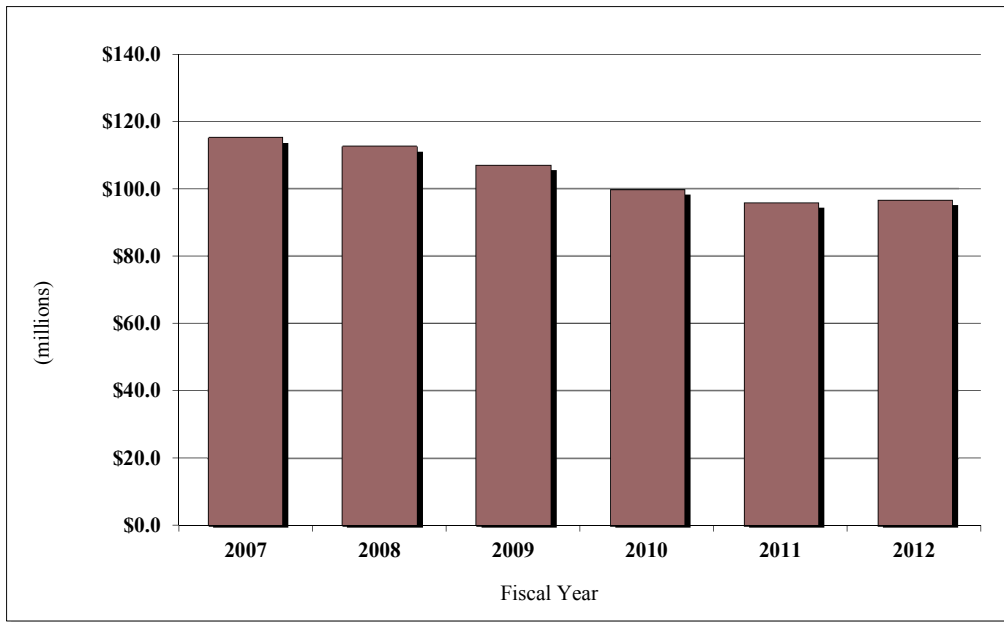
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



Cigarette Tax Collections to State General Fund after Refunds

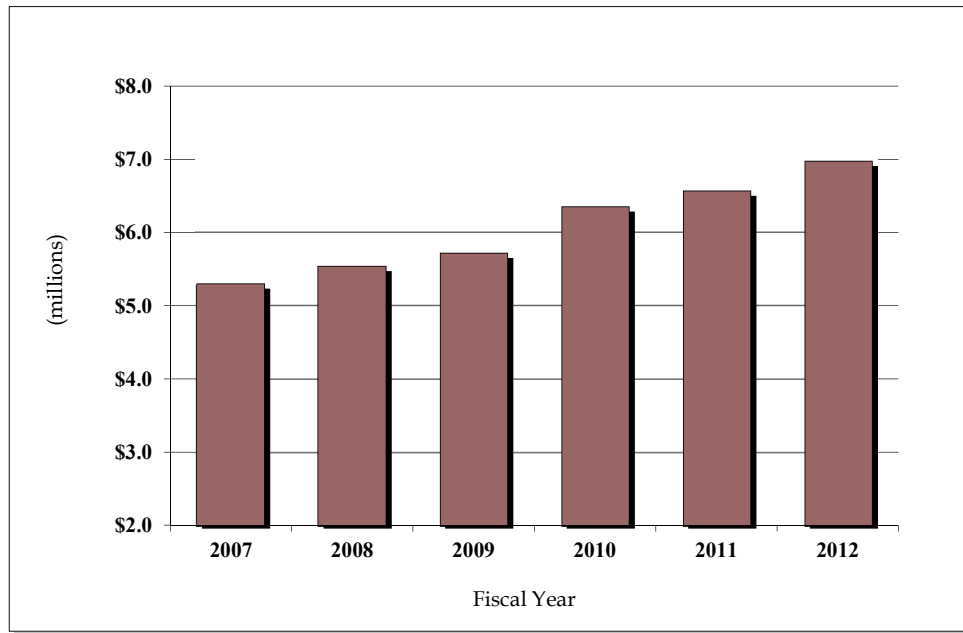
The cigarette tax is paid upon the purchase of tax stamps. In Fiscal Year 2003, the tax rate increased from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2012	\$96,661,472	0.8%

Tobacco Products Tax to State General Fund after Refunds

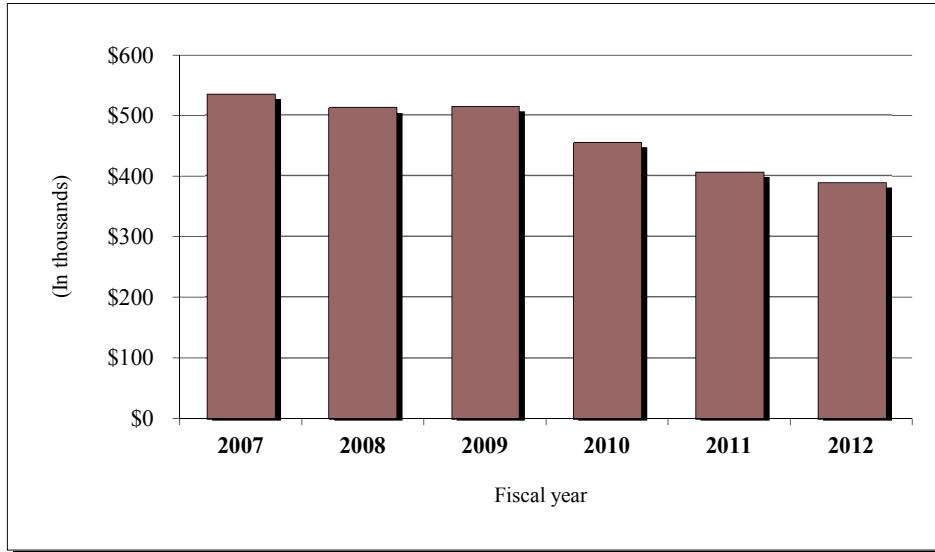
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2012	\$6,978,181	6.2%

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.

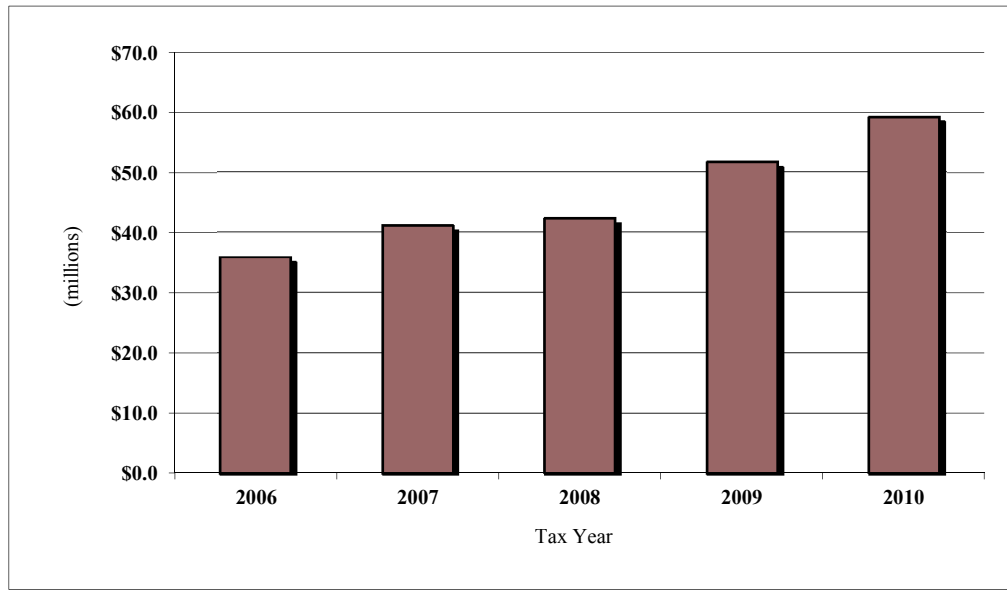


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2007	\$535,295	-8.7%
2008	\$512,574	-4.2%
2009	\$514,891	0.5%
2010	\$455,110	-11.6%
2011	\$407,181	-10.5%
2012	\$389,029	-4.5%

Food Sales Tax Credits

Claimants with a modified Kansas Adjusted Gross Income of:

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
 TY 10: \$0 - \$17,500 or \$17,501 - \$35,000 qualify for a refund of: \$90 or \$45 respectively



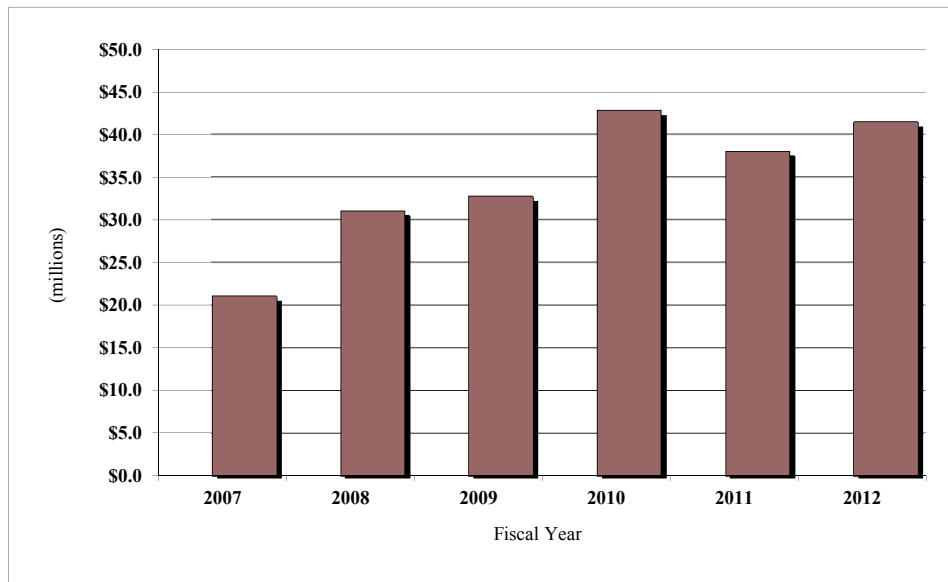
<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2006	285,000	\$35,925,088	1.5%
2007	321,033	\$41,231,265	14.8%
2008	322,248	\$42,356,907	2.7%
2009	365,159	\$51,752,392	22.2%
2010	378,897	\$59,209,091	14.4%

*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. (Effective Tax Year 2013, renters will no longer qualify for this refund.) In Tax Year 2010, the maximum refund is \$700 and the maximum household income is \$30,800.

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 Year 2010, 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 2012, the Kansas Department of Revenue issued \$3,897,127 in SAFE SENIOR refunds to 3,731 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>
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%
2012	126,762	\$41,506,807	9.0%

Homestead Refunds by County - Tax Year 2010

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	\$306,219	\$301	\$8,772	\$15,277	\$563	58%	1,018	13,371	8%
Anderson	\$172,138	\$310	\$9,790	\$15,843	\$596	57%	555	8,102	7%
Atchison	\$293,424	\$318	\$9,687	\$15,873	\$608	57%	924	16,924	5%
Barber	\$51,549	\$240	\$11,032	\$16,292	\$483	56%	215	4,861	4%
Barton	\$533,617	\$283	\$9,228	\$16,213	\$555	57%	1,885	27,674	7%
Bourbon	\$378,305	\$299	\$8,958	\$15,777	\$564	58%	1,267	15,173	8%
Brown	\$172,451	\$295	\$8,829	\$15,271	\$547	62%	585	9,984	6%
Butler	\$904,879	\$316	\$9,258	\$16,506	\$628	55%	2,867	65,880	4%
Chase	\$48,584	\$268	\$10,088	\$16,763	\$573	54%	181	2,790	6%
Chautauqua	\$82,802	\$318	\$10,148	\$14,198	\$526	66%	260	3,669	7%
Cherokee	\$448,104	\$316	\$7,825	\$13,880	\$535	67%	1,417	21,603	7%
Cheyenne	\$55,720	\$303	\$9,230	\$17,692	\$594	53%	184	2,726	7%
Clark	\$26,407	\$284	\$9,433	\$17,089	\$543	60%	93	2,215	4%
Clay	\$140,661	\$304	\$8,353	\$16,420	\$603	54%	462	8,535	5%
Cloud	\$175,804	\$312	\$9,634	\$16,578	\$589	59%	563	9,533	6%
Coffey	\$147,950	\$285	\$10,279	\$16,794	\$569	55%	520	8,601	6%
Comanche	\$20,938	\$238	\$11,885	\$16,305	\$466	60%	88	1,891	5%
Cowley	\$628,184	\$296	\$9,515	\$15,504	\$566	59%	2,119	36,311	6%
Crawford	\$802,762	\$287	\$7,704	\$15,054	\$535	62%	2,797	39,134	7%
Decatur	\$69,260	\$322	\$11,122	\$19,833	\$653	55%	215	2,961	7%
Dickinson	\$318,046	\$303	\$10,144	\$16,489	\$606	57%	1,051	19,754	5%
Doniphan	\$96,048	\$314	\$9,770	\$14,240	\$541	62%	306	7,945	4%
Douglas	\$1,058,470	\$316	\$7,677	\$16,695	\$639	55%	3,349	110,826	3%
Edwards	\$48,747	\$259	\$9,685	\$16,782	\$517	58%	188	3,037	6%
Elk	\$83,925	\$313	\$9,770	\$14,916	\$540	62%	268	2,882	9%
Ellis	\$416,682	\$313	\$9,455	\$17,201	\$636	53%	1,333	28,452	5%
Ellsworth	\$102,792	\$258	\$9,373	\$16,799	\$545	56%	398	6,497	6%
Finney	\$435,410	\$272	\$6,578	\$17,162	\$587	58%	1,601	36,776	4%
Ford	\$255,031	\$290	\$8,319	\$17,759	\$626	56%	880	33,848	3%
Franklin	\$502,648	\$314	\$9,556	\$15,894	\$605	56%	1,603	25,992	6%
Geary	\$304,198	\$303	\$6,165	\$17,066	\$616	57%	1,003	34,362	3%
Gove	\$39,722	\$260	\$10,687	\$17,642	\$539	50%	153	2,695	6%
Graham	\$58,069	\$271	\$11,024	\$17,392	\$567	58%	214	2,597	8%
Grant	\$59,132	\$268	\$7,101	\$17,127	\$563	51%	221	7,829	3%
Gray	\$57,423	\$378	\$11,212	\$19,075	\$723	62%	152	6,006	3%
Greeley	\$14,105	\$266	\$9,244	\$17,025	\$549	49%	53	1,247	4%
Greenwood	\$154,115	\$267	\$10,037	\$14,967	\$498	62%	577	6,689	9%
Hamilton	\$20,902	\$286	\$7,322	\$19,461	\$606	67%	73	2,690	3%
Harper	\$95,262	\$270	\$10,991	\$16,666	\$551	56%	353	6,034	6%
Harvey	\$529,830	\$292	\$9,431	\$17,404	\$621	53%	1,814	34,684	5%
Haskell	\$26,207	\$273	\$7,585	\$16,862	\$564	56%	96	4,256	2%
Hodgeman	\$17,085	\$234	\$10,567	\$19,771	\$572	54%	73	1,916	4%
Jackson	\$205,955	\$300	\$9,942	\$17,433	\$615	52%	687	13,462	5%
Jefferson	\$226,010	\$304	\$9,395	\$17,153	\$638	55%	744	19,126	4%
Jewell	\$50,018	\$218	\$9,976	\$16,703	\$425	55%	229	3,077	7%
Johnson	\$3,703,054	\$299	\$8,801	\$18,489	\$669	51%	12,369	544,179	2%
Kearny	\$30,474	\$287	\$6,286	\$16,890	\$569	49%	106	3,977	3%
Kingman	\$111,016	\$281	\$9,977	\$16,385	\$566	56%	395	7,858	5%
Kiowa	\$35,814	\$304	\$10,352	\$16,929	\$594	50%	118	2,553	5%
Labette	\$572,337	\$311	\$8,287	\$14,894	\$564	61%	1,841	21,607	9%
Lane	\$19,959	\$270	\$11,190	\$16,626	\$542	53%	74	1,750	4%
Leavenworth	\$795,051	\$319	\$8,137	\$17,321	\$652	54%	2,492	76,227	3%
Lincoln	\$60,308	\$302	\$9,127	\$16,342	\$577	59%	200	3,241	6%
Linn	\$203,358	\$296	\$10,422	\$16,449	\$584	56%	686	9,656	7%
Logan	\$49,517	\$317	\$9,415	\$17,276	\$610	61%	156	2,756	6%
Lyon	\$611,661	\$306	\$8,814	\$15,481	\$575	60%	1,999	33,690	6%
Marion	\$234,221	\$304	\$11,009	\$17,922	\$636	56%	771	12,660	6%
Marshall	\$207,115	\$260	\$9,477	\$16,379	\$533	54%	797	10,117	8%
McPherson	\$410,251	\$307	\$11,562	\$17,503	\$639	56%	1,335	29,180	5%
Meade	\$40,815	\$278	\$10,097	\$17,481	\$587	50%	147	4,575	3%

Homestead Refunds by County - Tax Year 2010

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	\$394,872	\$315	\$9,501	\$16,451	\$632	54%	1,254	32,787	4%
Mitchell	\$113,776	\$259	\$9,237	\$17,196	\$559	57%	440	6,373	7%
Montgomery	\$759,744	\$300	\$8,898	\$14,813	\$551	63%	2,535	35,471	7%
Morris	\$107,341	\$287	\$11,166	\$17,176	\$595	56%	374	5,923	6%
Morton	\$27,359	\$242	\$8,407	\$18,573	\$576	53%	113	3,233	3%
Nemaha	\$123,770	\$266	\$10,556	\$17,190	\$549	53%	465	10,178	5%
Neosho	\$367,309	\$307	\$8,276	\$16,079	\$595	55%	1,196	16,512	7%
Ness	\$28,094	\$199	\$10,498	\$17,660	\$449	49%	141	3,107	5%
Norton	\$80,284	\$275	\$9,312	\$17,300	\$546	56%	292	5,671	5%
Osage	\$348,835	\$326	\$9,487	\$17,016	\$638	62%	1,070	16,295	7%
Osborne	\$52,821	\$237	\$8,194	\$16,478	\$460	58%	223	3,858	6%
Ottawa	\$83,324	\$298	\$9,335	\$16,841	\$602	53%	280	6,091	5%
Pawnee	\$94,238	\$260	\$9,571	\$17,832	\$565	49%	362	6,973	5%
Phillips	\$118,860	\$262	\$8,416	\$16,738	\$529	55%	454	5,642	8%
Pottawatomie	\$243,505	\$285	\$9,703	\$17,937	\$616	51%	855	21,604	4%
Pratt	\$177,509	\$310	\$10,635	\$15,498	\$576	63%	573	9,656	6%
Rawlins	\$32,512	\$195	\$10,027	\$24,874	\$426	55%	167	2,519	7%
Reno	\$1,402,210	\$313	\$9,387	\$15,519	\$593	58%	4,484	64,511	7%
Republic	\$94,283	\$249	\$8,311	\$17,753	\$528	58%	378	4,980	8%
Rice	\$154,599	\$287	\$10,711	\$17,176	\$565	53%	539	10,083	5%
Riley	\$372,636	\$297	\$7,712	\$17,513	\$630	52%	1,256	71,115	2%
Rooks	\$93,794	\$273	\$9,333	\$16,175	\$539	55%	344	5,181	7%
Rush	\$76,355	\$280	\$9,830	\$16,147	\$516	60%	273	3,307	8%
Russell	\$146,711	\$285	\$10,788	\$15,890	\$550	56%	515	6,970	7%
Saline	\$1,122,872	\$319	\$8,702	\$16,384	\$628	57%	3,515	55,606	6%
Scott	\$67,492	\$326	\$10,701	\$15,703	\$602	57%	207	4,936	4%
Sedgwick	\$8,447,516	\$326	\$6,889	\$15,824	\$619	58%	25,884	498,365	5%
Seward	\$153,280	\$310	\$9,600	\$16,889	\$618	57%	495	22,952	2%
Shawnee	\$3,496,130	\$320	\$6,973	\$15,333	\$607	59%	10,926	177,934	6%
Sheridan	\$34,856	\$286	\$10,949	\$16,578	\$530	56%	122	2,556	5%
Sherman	\$132,303	\$315	\$8,879	\$14,781	\$552	61%	420	6,010	7%
Smith	\$81,226	\$251	\$9,305	\$16,527	\$518	55%	324	3,853	8%
Stafford	\$68,135	\$248	\$8,077	\$16,045	\$480	56%	275	4,437	6%
Stanton	\$23,128	\$220	\$8,293	\$18,161	\$531	47%	105	2,235	5%
Stevens	\$22,705	\$218	\$8,513	\$19,331	\$539	55%	104	5,724	2%
Sumner	\$323,198	\$292	\$10,054	\$16,539	\$584	55%	1,106	24,132	5%
Thomas	\$102,345	\$287	\$8,964	\$17,168	\$598	49%	356	7,900	5%
Trego	\$45,963	\$260	\$10,619	\$17,562	\$544	55%	177	3,001	6%
Wabaunsee	\$92,416	\$303	\$10,094	\$17,483	\$635	52%	305	7,053	4%
Wallace	\$17,779	\$265	\$12,379	\$16,397	\$536	57%	67	1,485	5%
Washington	\$100,756	\$259	\$11,826	\$16,697	\$527	54%	389	5,799	7%
Wichita	\$26,371	\$261	\$10,772	\$18,078	\$576	46%	101	2,234	5%
Wilson	\$212,791	\$280	\$9,905	\$16,136	\$539	58%	759	9,409	8%
Woodson	\$107,001	\$326	\$9,178	\$14,546	\$569	65%	328	3,309	10%
Wyandotte	\$2,798,253	\$336	\$6,672	\$16,220	\$630	60%	8,331	157,505	5%
STATEWIDE	\$40,691,798	\$308	\$8,311	\$16,350	\$606	53%	131,999	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 2010		Fiscal Year 2011		Fiscal Year 2012	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Assessments	56	\$22,508,819	62	\$32,025,683	45	\$10,809,981
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Individual Income	Assessments	221	\$55,480,388	149	\$9,460,816	128	\$4,668,912
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	221	\$55,480,388	149	\$9,460,816	*	*
Retailers' Sales	Assessments	1820	\$87,661,638	1386	\$180,046,483	1491	\$46,345,024
	Refunds	328	(\$7,468,227)	564	(\$65,663,888)	581	(\$10,746,101)
	Total - Net	2148	\$80,193,411	1950	\$114,382,595	2072	\$35,598,923
Retailers' Use	Assessments	77	\$1,577,732	117	\$3,826,277	85	\$2,943,013
	Refunds	184	(\$9,612,869)	136	(\$2,637,470)	121	(\$1,416,760)
	Total - Net	261	(\$8,035,137)	253	\$1,188,807	206	\$1,526,253
Consumers' Use	Assessments	1190	\$27,583,001	1009	\$38,770,827	1292	\$26,785,282
	Refunds	115	(\$26,751,642)	63	(\$1,204,176)	74	(\$1,450,371)
	Total - Net	1305	\$831,359	1072	\$37,566,651	1366	\$25,334,911
Retail Liquor Excise	Assessments	14	255,675	15	\$492,533	19	\$999,360
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	15	\$492,533	19	\$999,360
Liquor Enforcement	Assessments	11	\$489,038	13	\$447,161	5	\$142,966
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	11	\$489,038	13	\$447,161	5	\$142,996
Interstate & IFTA Motor Fuel	Assessments	212	\$522,704	164	\$339,075	170	\$1,439,843
	Refunds	10	(\$5,686)	10	(\$43,636)	12	(\$6,846)
	Total - Net	222	\$517,018	174	\$295,439	182	\$1,432,997
Withholding	Assessments	53	\$999,972	48	\$1,238,410	45	\$662,578
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	53	\$999,972	48	\$1,238,410	45	\$662,578
Other Taxes	Assessments	140	\$14,661,388	126	\$6,028,006	131	\$2,870,068
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
TOTALS	Assessments	3794	\$211,740,355	3089	\$272,675,271	3411	\$97,667,057
	Refunds	651	(\$45,514,041)	784	(\$70,009,469)	799	(\$14,311,328)
	Total - Net	4445	\$166,226,314	3873	\$202,665,802	4210	\$83,355,729

* 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 2010		Fiscal Year 2011		Fiscal Year 2012	
		Number	Amount	Number	Amount	Number	Amount
Corporate Income	Amount Collected	56	\$11,713,783	72	\$18,225,813	54	\$7,932,146
	Refunds	*	*	*	*	*	*
	Total - Net	*	*	*	*	*	*
Retailers' Sales	Amount Collected	1,902	\$6,703,848	1,445	\$12,377,715	1,537	\$13,784,469
	Refunds	246	(\$4,801,673)	499	(\$6,577,680)	643	(\$8,800,333)
	Total - Net	2,148	\$1,902,175	1,944	\$5,800,035	2,180	\$4,984,136
Retailers' Use	Amount Collected	126	\$423,144	107	\$1,350,148	104	\$723,971
	Refunds	135	(\$6,068,601)	143	(\$2,815,604)	134	(\$1,764,707)
	Total - Net	261	(\$5,645,457)	250	(\$1,465,456)	238	(\$1,040,736)
Consumers' Use	Amount Collected	1,221	\$6,694,950	898	\$3,360,391	1,311	\$5,532,750
	Refunds	84	(\$12,658,107)	75	(\$14,303,780)	83	(\$959,012)
	Total - Net	1,305	(\$5,963,157)	973	(\$10,943,389)	1,394	\$4,573,738
Retail Liquor Excise	Amount Collected	15	\$30,990	10	\$168,316	13	\$94,022
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	15	\$30,990	10	\$168,316	13	\$94,022
Liquor Enforcement	Amount Collected	11	\$82,104	5	\$79,714	5	\$88,214
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	11	\$82,104	5	\$79,714	5	\$88,214
Interstate & IFTA Motor Fuel	Amount Collected	212	\$222,069	158	\$160,204	146	\$966,128
	Refunds	10	(\$5,686)	10	(\$43,636)	11	(\$6,342)
	Total - Net	222	\$216,383	168	\$116,568	157	\$959,786
Individual Income Tax	Amount Collected	221	\$346,508	88	\$4,993,519	82	\$1,238,192
	Refunds	0	\$0	0	\$0	*	*
	Total - Net	221	\$346,508	88	\$4,993,519	*	*
Withholding	Amount Collected	53	\$51,421	36	\$84,506	37	\$2,880,810
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	53	\$51,421	36	\$84,506	37	\$2,880,810
Other Taxes	Amount Collected	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	209	\$12,641,118	197	\$16,738,434	271	\$13,711,240
TOTALS	Amount Collected	3,961	\$28,800,476	2,931	\$42,872,064	3,414	\$38,032,610
	Refunds	484	(\$25,138,391)	740	(\$27,299,817)	881	(\$11,781,400)
	Total - Net	4,445	\$3,662,085	3,671	\$15,572,247	4,295	\$26,251,210

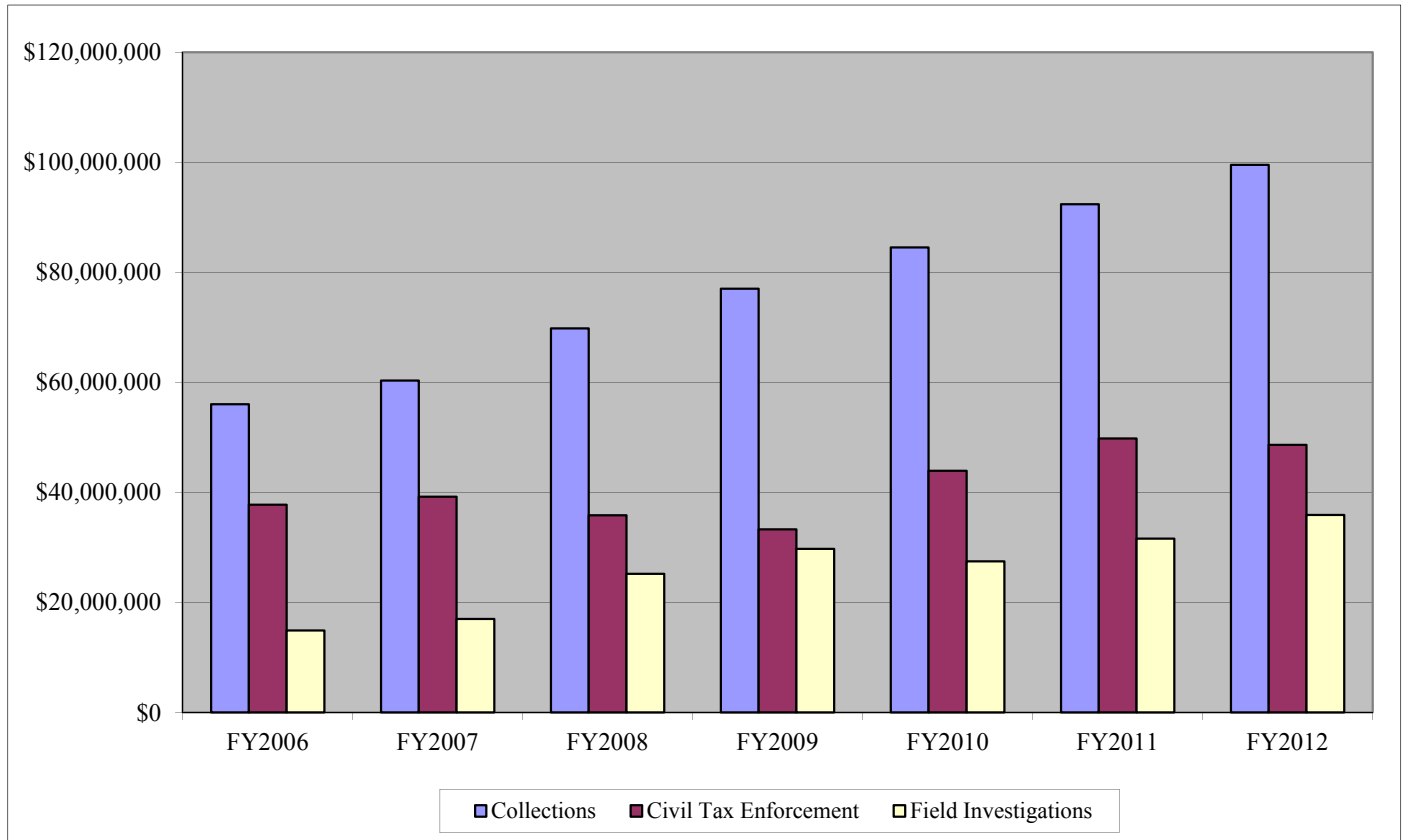
* Confidential due to number of filers. Confidential data is included in "Other Taxes."

Recovery of Accounts Receivable by Business Area of Compliance Enforcement

Overall Area Performance:

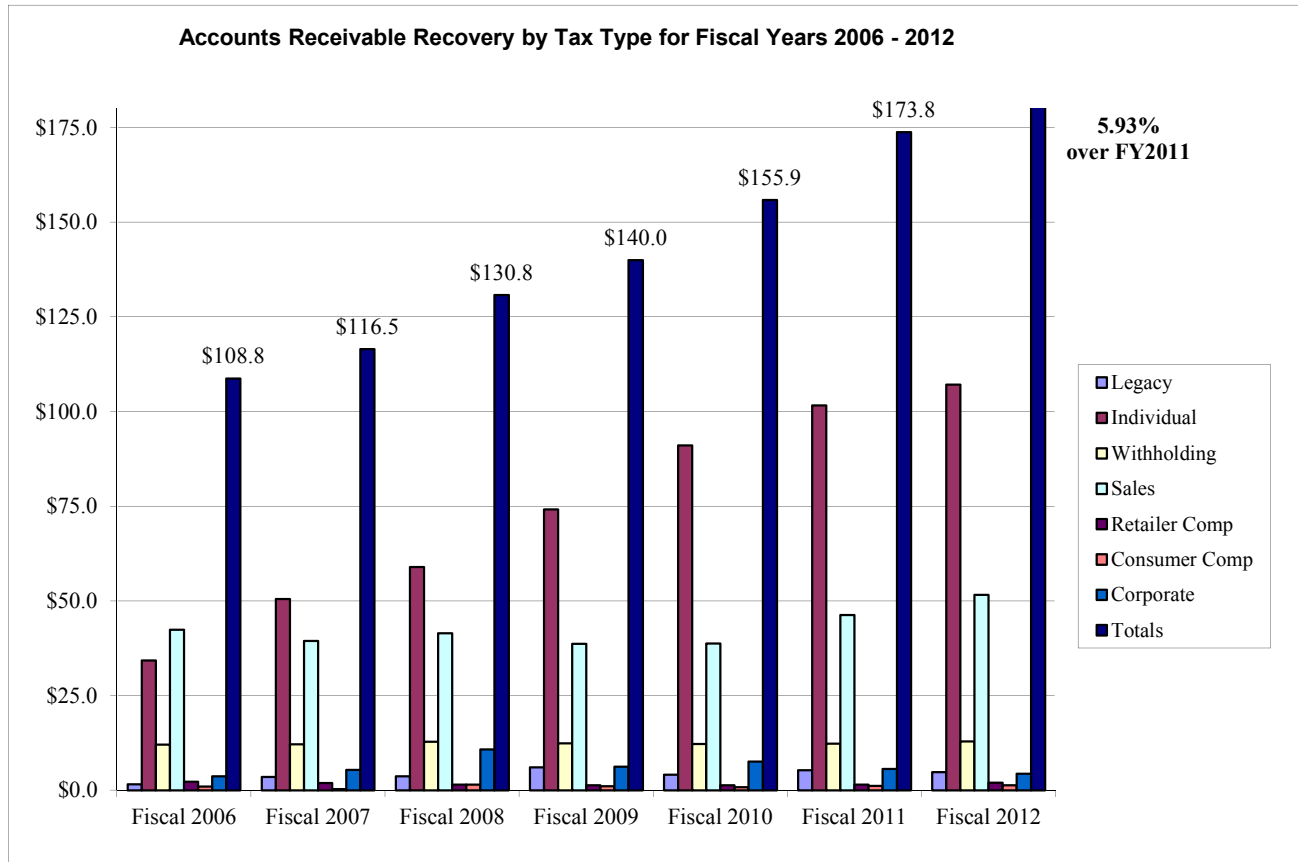
- Recovery efforts increased over FY2011 by **5.93%**, or **\$10.3 Million**.
- Individual area performances were as follows:
- Collections increased its collection performance by **7.74%**, Civil Tax Enforcement by **-2.33%** and Field Investigations by **13.69%**.

Accounts Receivable Recovery Clustered by Collection Area Across Fiscal Years 2006 - 2012



	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	Inc (Dec) Over Last Year
Collections	\$56,047,894	\$60,318,930	\$69,834,528	\$77,039,893	\$84,528,782	\$92,402,476	\$99,553,367	7.74%
Civil Tax Enforcement	\$37,777,026	\$39,210,620	\$35,826,171	\$33,278,002	\$43,920,853	\$49,815,195	\$48,653,225	-2.33%
Field Investigations	\$14,927,812	\$16,986,808	\$25,199,564	\$29,746,151	\$27,485,655	\$31,608,310	\$35,934,951	13.69%
TOTAL	\$108,752,732	\$116,516,358	\$130,860,263	\$140,064,046	\$155,935,290	\$173,825,981	\$184,141,543	5.93%

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

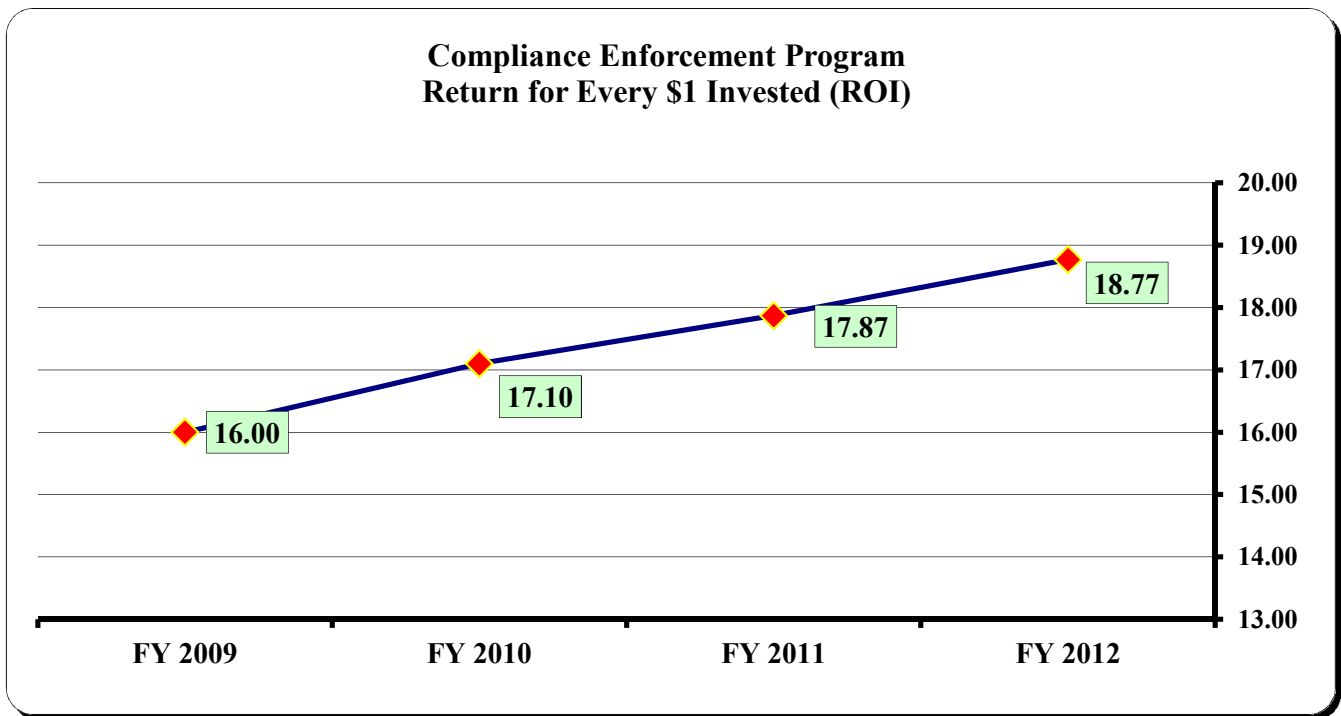
	Fiscal 2006	Fiscal 2007	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
Legacy	\$1.6	\$3.5	\$3.7	\$6.1	\$4.1	\$5.3	\$4.8
Individual	\$34.3	\$50.5	\$59.0	\$74.2	\$91.1	\$101.6	\$107.1
Withholding	\$12.0	\$12.1	\$12.8	\$12.4	\$12.2	\$12.3	\$12.9
Sales	\$42.4	\$39.5	\$41.5	\$38.7	\$38.8	\$46.3	\$51.6
Retailer Comp	\$2.2	\$1.9	\$1.5	\$1.3	\$1.3	\$1.5	\$2.0
Consumer Comp	\$0.9	\$0.3	\$1.5	\$1.1	\$0.8	\$1.2	\$1.3
Corporate	\$3.7	\$5.4	\$10.8	\$6.2	\$7.6	\$5.6	\$4.4
Other	\$11.5	\$3.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Totals	\$108.8	\$116.5	\$130.8	\$140.0	\$155.9	\$173.8	\$184.1

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

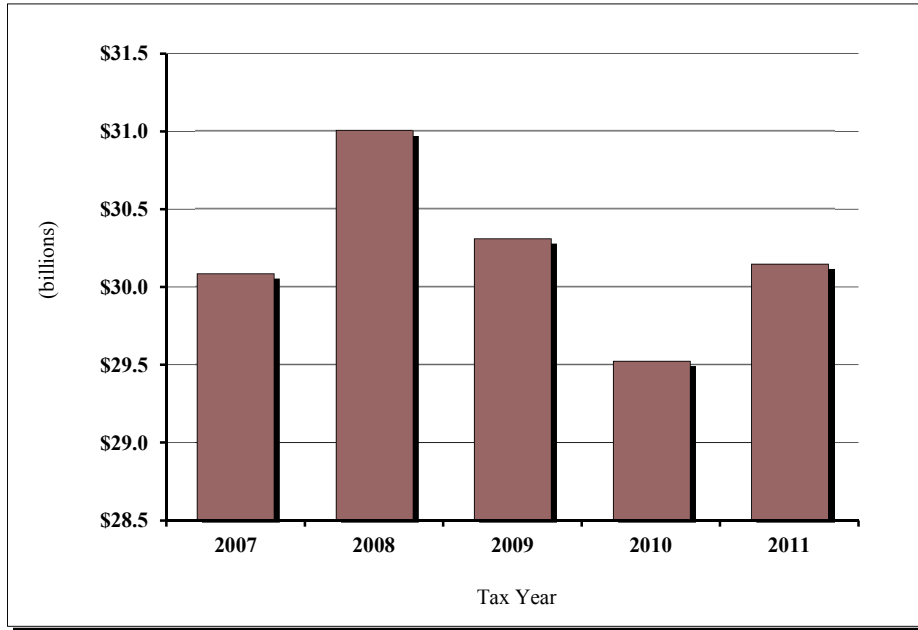
	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
Invested Salaries (<i>inc. Fringe Benefits</i>) \$	7,635,645	\$ 8,002,691	\$ 8,599,261	\$ 8,551,736 ¹
Operating Expenses \$	1,121,582	\$ 1,136,093	\$ 1,126,698	\$ 1,259,955
Total Program Investment	\$ 8,757,227	\$ 9,138,784	\$ 9,725,959	\$ 9,811,691
Fiscal Year AR Recovery/Discovery	\$ 140,064,046	\$ 155,935,290	\$ 173,825,981	\$ 184,141,543
ROI Dollars \$	131,306,819	\$ 146,796,506	\$ 164,100,022	\$ 174,329,852
ROI Ratio	16.00	17.10	17.87	18.77 ²

1 - Includes actual salaries with benefits and temp workers.

2 - For every \$1 invested to operate Compliance Enforcement, we returned \$18.77 to the State coffers.



Statewide Assessed Property Values



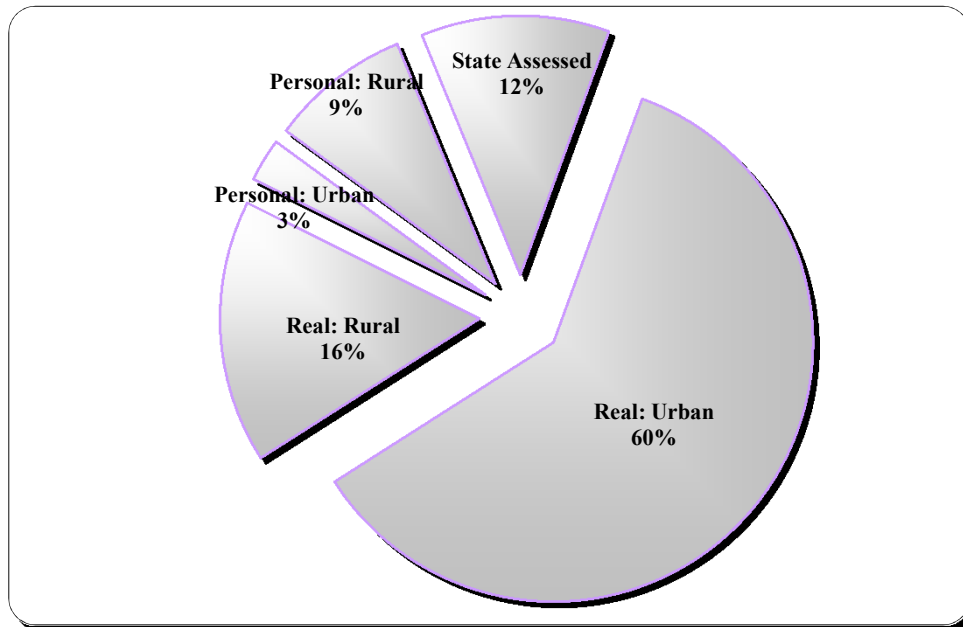
Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
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%
2011	\$30,151,399,320	2.1%

Assessed Valuation by Property Type, Tax Years 2010 and 2011

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 2011



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2010</u>	<u>Assessed Valuation Tax Year 2011</u>	<u>Percent Change</u>	<u>2011 Percent Total</u>
Locally Assessed:				
Real: Urban	\$18,109,633,256	\$18,214,387,325	0.6%	60.4%
Real: Rural	\$4,807,821,542	\$4,946,214,112	2.9%	16.4%
Personal: Urban	\$886,083,787	\$809,323,964	-8.7%	2.7%
Personal: Rural	\$2,360,791,266	\$2,641,815,309	11.9%	8.8%
State Assessed	<u>\$3,360,389,154</u>	<u>\$3,539,658,610</u>	5.3%	11.7%
Total	\$29,524,719,005	\$30,151,399,320	2.1%	100.0%

Statewide Assessed Property Values

Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2010 Assessed <u>Valuation</u>	2010 Percent <u>Total</u>	2011 Assessed <u>Valuation</u>	2011 Percent <u>Total</u>
State-Assessed	\$3,360,389,154	11.4%	\$3,539,658,610	11.7%
County-Assessed Real	\$22,917,454,798	77.6%	\$23,160,601,437	76.8%
County-Assessed Personal	<u>\$3,246,875,053</u>	<u>11.0%</u>	<u>\$3,451,139,273</u>	<u>11.4%</u>
Total	\$29,524,719,005	100.0%	\$30,151,399,320	100.0%

Tax Year State-Assessed Property

<u>Property Category</u>	2010 Assessed <u>Valuation</u>	2010 Percent <u>Total</u>	2011 Assessed <u>Valuation</u>	2011 Percent <u>Total</u>
Telephone	\$349,348,810	10.4%	\$306,870,736	8.7%
Water Plants	\$2,720,703	0.1%	\$2,761,736	0.1%
Electric Power Companies	\$1,384,143,316	41.2%	\$1,475,018,853	41.7%
Pipeline Companies	\$1,177,842,533	35.1%	\$1,303,019,752	36.8%
Stored Gas Companies	\$84,599,324	2.5%	\$59,804,858	1.7%
Railroad Companies	<u>\$361,734,468</u>	<u>10.8%</u>	<u>\$392,182,675</u>	<u>11.1%</u>
Total	\$3,360,389,154	100.0%	\$3,539,658,610	100.0%

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

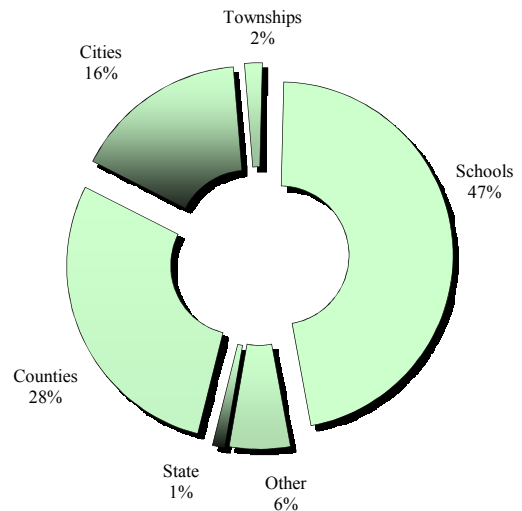
Property tax is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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>
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%
2011	\$3,871.1	\$44.9	\$3,916.0	2.9%

Tax Year 2011 Total General Property Taxes, by Taxing District

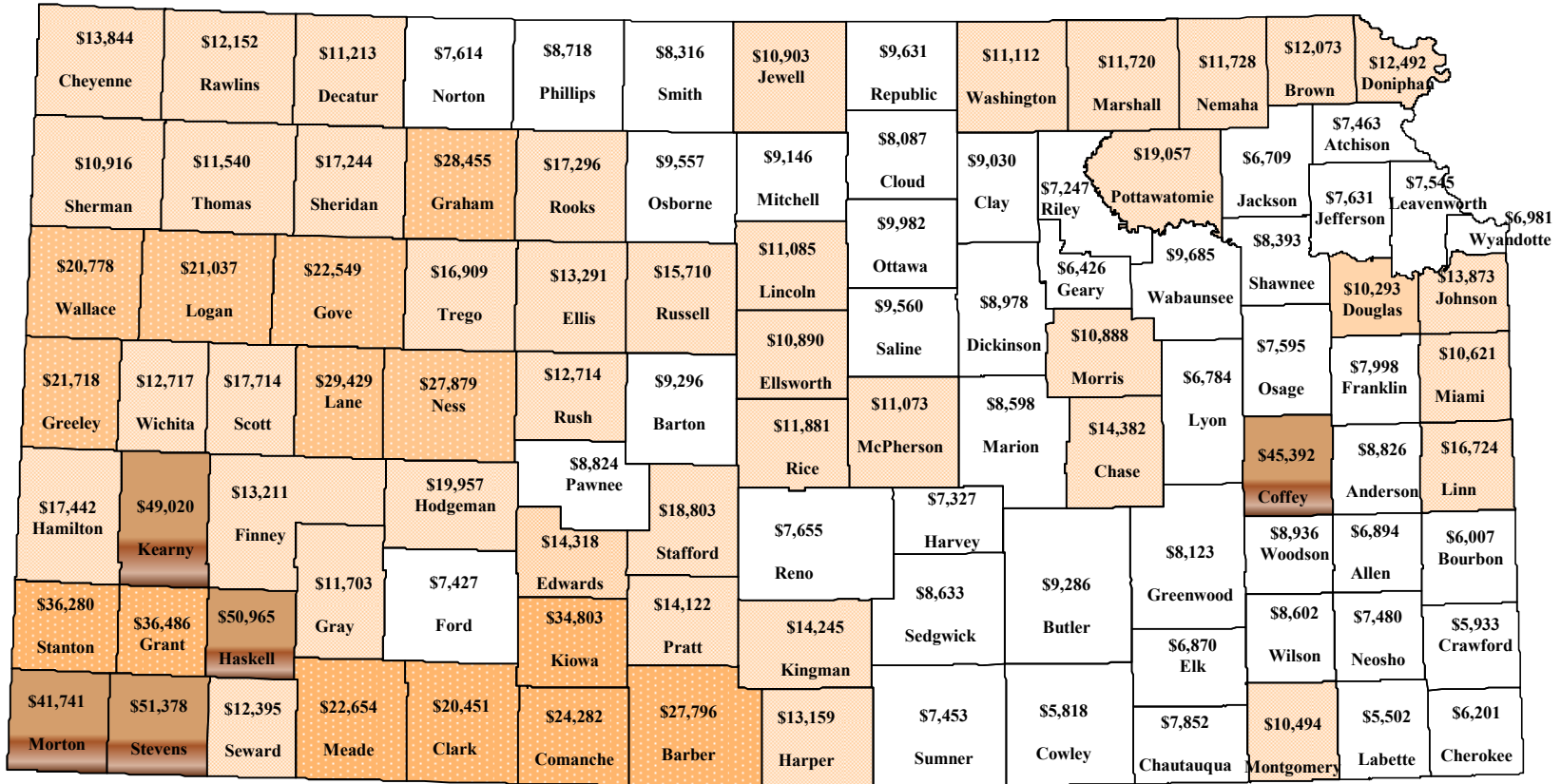
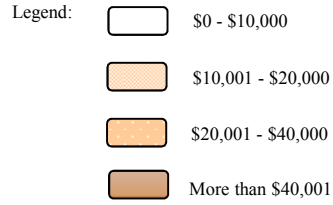
<u>Taxing District</u>	<u>Amount</u>	<u>Percent Total</u>
State	\$44,945,465	1.1%
Counties	\$1,117,368,716	28.5%
Cities	\$636,394,432	16.3%
Townships	\$64,688,511	1.7%
Schools	\$1,830,308,212	46.7%
Other	\$222,345,067	5.7%
*Total	\$3,916,050,403	100.0%
Total Local	\$3,871,104,938	98.9%
Total State	\$44,945,465	1.1%
*Total	\$3,916,050,403	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, 2011

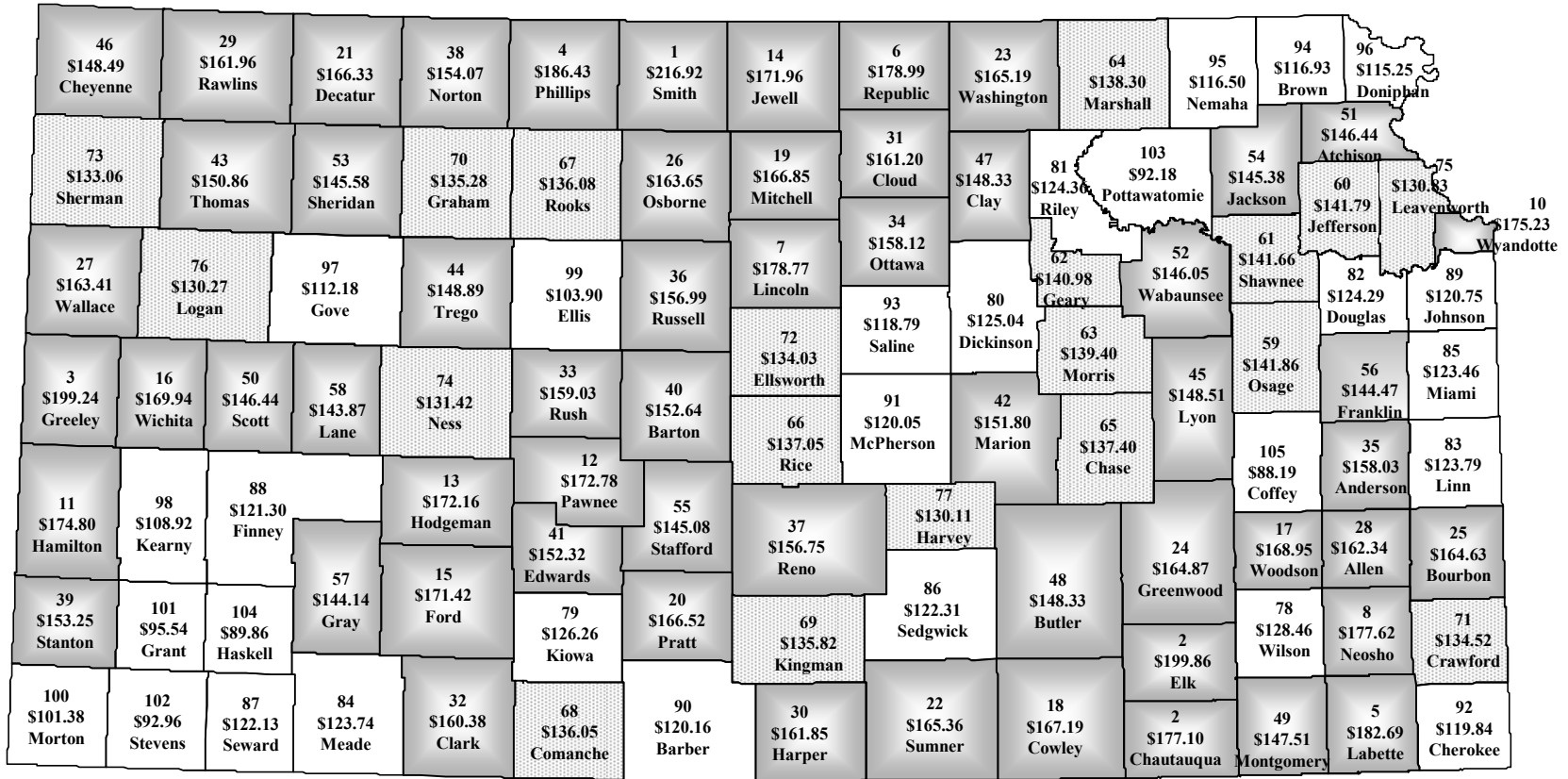
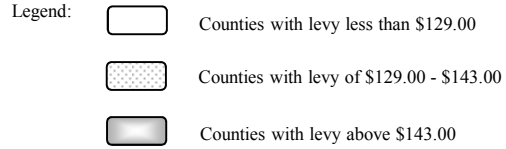


Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2009 through 2011

<u>County</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>County</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Allen	155.19	158.74	162.34	Logan	141.26	135.60	130.27
Anderson	155.22	156.47	158.03	Lyon	136.50	143.73	148.51
Atchison	146.77	143.04	146.44	Marion	147.10	148.96	151.80
Barber	115.29	129.04	120.16	Marshall	135.74	130.00	138.30
Barton	154.00	152.38	152.64	McPherson	118.32	117.85	120.05
Bourbon	150.91	156.09	164.63	Meade	114.22	125.63	123.74
Brown	120.54	116.12	116.93	Miami	121.55	121.91	123.46
Butler	142.06	145.53	148.30	Mitchell	165.20	166.12	166.85
Chase	133.78	138.44	137.40	Montgomery	157.85	151.16	147.51
Chautauqua	176.74	181.22	177.10	Morris	127.91	137.14	139.40
Cherokee	116.58	116.85	119.84	Morton	90.96	114.10	101.38
Cheyenne	101.91	142.27	148.49	Nemaha	122.75	116.80	116.50
Clark	145.17	152.59	160.38	Neosho	154.41	178.27	177.62
Clay	142.38	145.23	148.33	Ness	139.03	132.65	131.42
Cloud	158.49	156.42	161.20	Norton	144.94	148.35	154.07
Coffey	89.67	89.14	88.19	Osage	128.76	134.84	141.86
Comanche	130.15	155.49	136.05	Osborne	169.49	162.33	163.65
Cowley	162.32	165.74	167.19	Ottawa	149.02	155.12	158.12
Crawford	130.75	130.83	134.52	Pawnee	170.30	174.68	172.78
Decatur	158.95	159.97	166.33	Phillips	161.58	170.48	186.43
Dickinson	121.70	124.39	125.04	Pottawatomie	92.34	92.72	92.18
Doniphan	116.67	114.96	115.25	Pratt	162.07	161.01	166.52
Douglas	118.03	123.02	124.29	Rawlins	141.17	151.59	161.96
Edwards	136.38	145.74	152.32	Reno	155.95	157.93	156.75
Elk	194.56	201.69	199.86	Republic	164.61	178.73	178.99
Ellis	112.43	109.59	103.90	Rice	132.57	135.02	137.05
Ellsworth	138.01	134.92	134.03	Riley	113.23	119.50	124.36
Finney	116.62	121.84	121.30	Rooks	153.14	141.64	136.08
Ford	167.45	168.82	171.42	Rush	168.88	166.87	159.03
Franklin	137.75	140.23	144.47	Russell	169.93	163.07	156.99
Geary	135.97	139.01	140.98	Saline	116.97	117.50	118.79
Gove	129.00	126.78	112.18	Scott	144.47	154.23	146.44
Graham	158.18	143.46	135.28	Sedgwick	121.02	121.79	122.31
Grant	86.08	99.98	95.54	Seward	109.59	122.66	122.13
Gray	144.95	144.25	144.14	Shawnee	137.20	137.57	141.66
Greeley	144.52	155.15	199.24	Sheridan	144.26	144.90	145.58
Greenwood	158.99	163.15	164.87	Sherman	123.48	136.82	133.06
Hamilton	141.55	171.49	174.80	Smith	197.44	207.44	216.92
Harper	151.49	167.91	161.85	Stafford	142.82	139.53	145.08
Harvey	123.57	125.99	130.11	Stanton	112.54	144.60	153.25
Haskell	82.25	88.50	89.86	Stevens	82.07	94.16	92.96
Hodgeman	195.36	180.63	172.16	Sumner	161.44	164.73	165.36
Jackson	137.74	139.96	145.38	Thomas	142.67	144.17	150.86
Jefferson	134.95	136.00	141.79	Trego	142.70	154.79	148.89
Jewell	170.87	171.96	171.96	Wabaunsee	141.57	145.76	146.05
Johnson	114.53	119.46	120.75	Wallace	158.56	169.40	163.41
Kearny	86.35	98.81	108.92	Washington	162.18	164.76	165.19
Kingman	126.24	135.17	135.82	Wichita	177.36	165.57	169.94
Kiowa	109.74	114.14	126.26	Wilson	111.39	123.34	128.46
Labette	176.17	178.78	182.69	Woodson	159.84	170.45	168.95
Lane	145.59	138.23	143.87	Wyandotte	163.43	168.89	175.23
Leavenworth	126.23	127.42	130.83				
Lincoln	175.04	173.25	178.77	Statewide	125.13	129.25	130.69
Linn	116.13	119.98	123.79				

Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2011

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 2010	Property Taxes Tax Year 2011	Percent Change	County	Property Taxes Tax Year 2010	Property Taxes Tax Year 2011	Percent Change
Allen	\$14,632,864	\$14,965,436	2.3%	Logan	\$6,539,985	\$7,552,613	15.5%
Anderson	\$10,894,482	\$11,299,975	3.7%	Lyon	\$33,846,340	\$33,941,004	0.3%
Atchison	\$17,879,397	\$18,496,112	3.4%	Marion	\$15,928,257	\$16,524,133	3.7%
Barber	\$13,126,285	\$16,235,309	23.7%	Marshall	\$15,319,715	\$16,397,968	7.0%
Barton	\$36,929,326	\$39,268,427	6.3%	McPherson	\$37,079,871	\$38,789,255	4.6%
Bourbon	\$14,125,668	\$15,004,146	6.2%	Meade	\$12,068,720	\$12,824,179	6.3%
Brown	\$13,550,663	\$14,094,837	4.0%	Miami	\$43,238,246	\$42,994,016	-0.6%
Butler	\$87,924,277	\$90,721,119	3.2%	Mitchell	\$9,319,616	\$9,725,495	4.4%
Chase	\$5,505,391	\$5,513,400	0.1%	Montgomery	\$55,623,696	\$54,904,860	-1.3%
Chautauqua	\$5,037,897	\$5,101,957	1.3%	Morris	\$8,732,991	\$8,989,581	2.9%
Cherokee	\$15,646,081	\$16,054,386	2.6%	Morton	\$15,409,888	\$13,681,167	-11.2%
Cheyenne	\$5,091,725	\$5,603,725	10.1%	Nemaha	\$13,662,828	\$13,906,684	1.8%
Clark	\$7,078,815	\$7,265,193	2.6%	Neosho	\$18,274,992	\$21,938,402	20.0%
Clay	\$10,842,179	\$11,431,919	5.4%	Ness	\$9,488,174	\$11,383,072	20.0%
Cloud	\$11,835,841	\$12,426,734	5.0%	Norton	\$5,851,781	\$6,652,841	13.7%
Coffey	\$34,663,923	\$34,429,289	-0.7%	Osage	\$16,780,561	\$17,556,785	4.6%
Comanche	\$5,512,424	\$6,247,248	13.3%	Osborne	\$5,687,598	\$6,033,818	6.1%
Cowley	\$34,658,476	\$35,323,466	1.9%	Ottawa	\$9,421,396	\$9,613,309	2.0%
Crawford	\$30,365,006	\$31,234,444	2.9%	Pawnee	\$10,210,394	\$10,631,107	4.1%
Decatur	\$5,444,272	\$5,522,186	1.4%	Phillips	\$8,414,047	\$9,169,525	9.0%
Dickinson	\$21,502,717	\$22,176,617	3.1%	Pottawatomie	\$36,165,639	\$37,950,614	4.9%
Doniphan	\$11,213,016	\$11,438,355	2.0%	Pratt	\$23,147,408	\$22,707,924	-1.9%
Douglas	\$138,936,734	\$141,778,699	2.0%	Rawlins	\$4,426,779	\$4,957,745	12.0%
Edwards	\$6,336,376	\$6,623,304	4.5%	Reno	\$76,640,908	\$77,411,987	1.0%
Elk	\$4,033,773	\$3,956,761	-1.9%	Republic	\$8,230,878	\$8,584,561	4.3%
Ellis	\$38,408,641	\$39,291,961	2.3%	Rice	\$15,744,632	\$16,418,956	4.3%
Ellsworth	\$9,314,883	\$9,482,768	1.8%	Riley	\$60,071,453	\$64,089,398	6.7%
Finney	\$54,964,755	\$58,932,018	7.2%	Rooks	\$11,814,593	\$12,193,955	3.2%
Ford	\$41,883,252	\$43,092,060	2.9%	Rush	\$5,938,255	\$6,686,561	12.6%
Franklin	\$29,157,218	\$30,031,134	3.0%	Russell	\$15,658,841	\$17,190,595	9.8%
Geary	\$30,028,391	\$31,128,267	3.7%	Saline	\$61,944,944	\$63,150,219	1.9%
Gove	\$6,574,859	\$6,817,291	3.7%	Scott	\$12,346,607	\$12,804,279	3.7%
Graham	\$8,812,778	\$9,996,432	13.4%	Sedgwick	\$521,357,140	\$526,203,574	0.9%
Grant	\$27,734,555	\$27,291,770	-1.6%	Seward	\$33,034,166	\$34,742,331	5.2%
Gray	\$9,574,861	\$10,131,334	5.8%	Shawnee	\$203,375,571	\$211,544,876	4.0%
Greeley	\$4,358,901	\$5,395,849	23.8%	Sheridan	\$5,401,214	\$6,416,759	18.8%
Greenwood	\$8,642,328	\$8,958,573	3.7%	Sherman	\$8,680,015	\$8,730,003	0.6%
Hamilton	\$7,891,138	\$8,201,169	3.9%	Smith	\$6,605,824	\$6,950,171	5.2%
Harper	\$11,448,808	\$12,851,196	12.2%	Stafford	\$10,899,952	\$12,103,695	11.0%
Harvey	\$31,038,639	\$33,063,935	6.5%	Stanton	\$10,457,718	\$12,426,075	18.8%
Haskell	\$18,310,891	\$19,490,336	6.4%	Stevens	\$25,468,775	\$27,336,915	7.3%
Hodgeman	\$6,567,181	\$6,582,720	0.2%	Sumner	\$29,379,713	\$29,741,041	1.2%
Jackson	\$12,353,648	\$13,130,878	6.3%	Thomas	\$12,391,133	\$13,753,120	11.0%
Jefferson	\$19,924,355	\$20,693,297	3.9%	Trego	\$7,114,435	\$7,555,251	6.2%
Jewell	\$5,618,379	\$5,768,943	2.7%	Wabaunsee	\$9,858,394	\$9,976,619	1.2%
Johnson	\$899,960,914	\$911,611,320	1.3%	Wallace	\$4,544,487	\$5,041,956	10.9%
Kearny	18962629.88	21234871.64	12.0%	Washington	\$10,179,299	\$10,644,455	4.6%
Kingman	\$14,823,047	\$15,203,559	2.6%	Wichita	\$4,365,485	\$4,828,041	10.6%
Kiowa	\$10,041,216	\$11,218,030	11.7%	Wilson	\$9,882,429	\$10,397,467	5.2%
Labette	\$21,217,681	\$21,717,564	2.4%	Woodson	\$4,839,075	\$4,995,710	3.2%
Lane	\$7,513,210	\$7,409,312	-1.4%	Wyandotte	\$189,346,500	\$192,665,188	1.8%
Leavenworth	\$73,210,495	\$75,241,588	2.8%				
Lincoln	\$6,201,821	\$6,422,361	3.6%				
Linn	\$18,826,202	\$19,989,352	6.2%	Total	\$3,806,344,647	3,916,002,787	2.9%

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

<u>County</u>	2010 <u>Tax</u>	2010 <u>Valuation</u>	2011 <u>Tax</u>	2011 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Allen	\$1,659,212	\$13,510,501	\$1,811,743	\$13,401,157	9.2%	-0.8%
Anderson	\$1,070,371	\$8,053,715	\$1,102,683	\$8,156,361	3.0%	1.3%
Atchison	\$1,809,445	\$14,701,019	\$1,862,820	\$14,694,371	2.9%	0.0%
Barber	\$599,024	\$6,373,544	\$630,968	\$6,621,422	5.3%	3.9%
Barton	\$4,188,072	\$32,001,770	\$4,287,935	\$31,998,563	2.4%	0.0%
Bourbon	\$1,616,455	\$12,535,330	\$1,583,814	\$12,098,778	-2.0%	-3.5%
Brown	\$986,569	\$10,001,009	\$1,005,806	\$10,004,529	1.9%	0.0%
Butler	\$8,836,671	\$72,945,341	\$8,770,956	\$71,856,568	-0.7%	-1.5%
Chase	\$346,419	\$3,148,281	\$338,792	\$2,977,627	-2.2%	-5.4%
Chautauqua	\$503,187	\$3,585,816	\$549,242	\$3,504,179	9.2%	-2.3%
Cherokee	\$1,907,143	\$19,939,805	\$1,886,249	\$19,531,234	-1.1%	-2.0%
Cheyenne	\$330,639	\$4,088,924	\$353,079	\$4,310,522	6.8%	5.4%
Clark	\$372,547	\$2,900,463	\$355,873	\$2,843,046	-4.5%	-2.0%
Clay	\$1,074,793	\$9,049,817	\$1,093,520	\$8,935,739	1.7%	-1.3%
Cloud	\$1,293,191	\$9,443,833	\$1,325,938	\$9,574,461	2.5%	1.4%
Coffey	\$730,732	\$11,510,852	\$803,487	\$11,532,755	10.0%	0.2%
Comanche	\$271,403	\$2,445,537	\$276,554	\$2,510,613	1.9%	2.7%
Cowley	\$4,506,272	\$31,762,955	\$4,483,510	\$31,502,573	-0.5%	-0.8%
Crawford	\$3,617,525	\$33,781,178	\$3,689,682	\$33,314,513	2.0%	-1.4%
Decatur	\$440,567	\$3,506,190	\$500,440	\$3,601,644	13.6%	2.7%
Dickinson	\$1,987,615	\$21,117,426	\$2,119,863	\$20,843,458	6.7%	-1.3%
Doniphan	\$734,620	\$7,931,812	\$751,398	\$7,773,212	2.3%	-2.0%
Douglas	\$9,523,453	\$98,368,548	\$9,601,456	\$97,947,055	0.8%	-0.4%
Edwards	\$462,475	\$4,044,237	\$482,841	\$4,148,830	4.4%	2.6%
Elk	\$487,114	\$2,813,411	\$486,075	\$2,784,606	-0.2%	-1.0%
Ellis	\$2,889,789	\$33,209,090	\$3,105,661	\$33,599,777	7.5%	1.2%
Ellsworth	\$801,517	\$6,733,965	\$779,074	\$6,601,816	-2.8%	-2.0%
Finney	\$3,453,268	\$39,263,102	\$3,723,571	\$38,540,292	7.8%	-1.8%
Ford	\$4,411,207	\$30,083,726	\$4,413,763	\$29,933,558	0.1%	-0.5%
Franklin	\$2,859,121	\$24,624,033	\$2,905,375	\$24,673,896	1.6%	0.2%
Geary	\$2,462,282	\$22,324,311	\$2,537,250	\$21,879,264	3.0%	-2.0%
Gove	\$398,882	\$4,035,388	\$457,393	\$4,196,458	14.7%	4.0%
Graham	\$364,746	\$3,428,810	\$462,745	\$3,348,978	26.9%	-2.3%
Grant	\$733,583	\$11,072,456	\$727,546	\$11,010,911	-0.8%	-0.6%
Gray	\$1,108,557	\$9,026,234	\$1,129,354	\$9,038,810	1.9%	0.1%
Greeley	\$266,467	\$2,210,245	\$277,944	\$2,232,107	4.3%	1.0%
Greenwood	\$984,207	\$7,161,005	\$985,297	\$7,089,182	0.1%	-1.0%
Hamilton	\$405,434	\$3,367,978	\$409,811	\$3,371,651	1.1%	0.1%
Harper	\$822,009	\$6,821,148	\$929,231	\$7,066,773	13.0%	3.6%
Harvey	\$3,417,437	\$33,509,207	\$3,439,894	\$33,212,593	0.7%	-0.9%
Haskell	\$359,280	\$6,273,553	\$367,132	\$5,897,509	2.2%	-6.0%
Hodgeman	\$412,157	\$2,592,914	\$450,843	\$2,570,958	9.4%	-0.8%
Jackson	\$1,461,517	\$12,629,985	\$1,469,096	\$12,477,564	0.5%	-1.2%
Jefferson	\$2,289,247	\$20,252,198	\$2,319,229	\$20,175,809	1.3%	-0.4%
Jewell	\$593,194	\$3,897,036	\$578,166	\$3,832,157	-2.5%	-1.7%
Johnson	\$70,203,016	\$763,748,689	\$72,283,336	\$764,636,016	3.0%	0.1%
Kearny	\$388,503	\$6,098,373	\$400,746	\$6,040,159	3.2%	-1.0%
Kingman	\$989,029	\$9,926,624	\$1,051,480	\$9,897,311	6.3%	-0.3%
Kiowa	\$324,681	\$3,670,665	\$323,323	\$3,602,771	-0.4%	-1.8%
Labette	\$2,754,774	\$18,653,544	\$2,887,400	\$18,488,706	4.8%	-0.9%
Lane	\$303,772	\$2,850,097	\$349,415	\$2,782,147	15.0%	-2.4%
Leavenworth	\$7,164,337	\$72,076,550	\$7,560,788	\$71,171,749	5.5%	-1.3%
Lincoln	\$451,895	\$3,141,781	\$462,279	\$2,981,696	2.3%	-5.1%

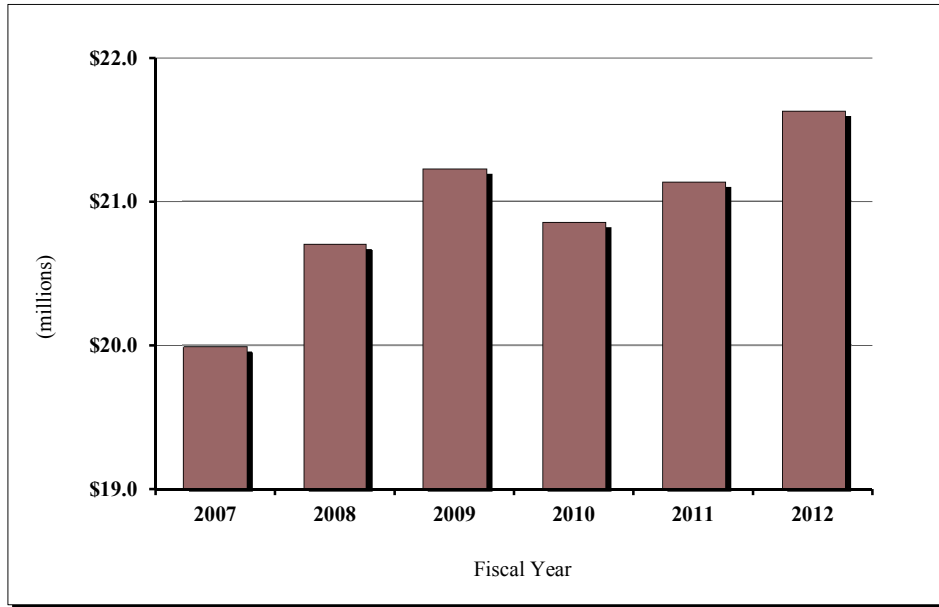
Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

<u>County</u>	2010 <u>Tax</u>	2010 <u>Valuation</u>	2011 <u>Tax</u>	2011 <u>Valuation</u>	Percent Change <u>Tax</u>	Percent Change <u>Valuation</u>
Linn	\$1,028,038	\$11,054,648	\$1,028,150	\$10,695,859	0.0%	-3.2%
Logan	\$429,125	\$3,751,619	\$477,197	\$3,942,707	11.2%	5.1%
Lyon	\$3,204,485	\$28,965,522	\$3,335,572	\$28,632,010	4.1%	-1.2%
Marion	\$1,470,132	\$11,726,801	\$1,463,245	\$11,512,355	-0.5%	-1.8%
Marshall	\$1,399,814	\$12,233,254	\$1,408,480	\$12,169,776	0.6%	-0.5%
McPherson	\$3,314,607	\$33,881,292	\$3,317,052	\$33,737,991	0.1%	-0.4%
Meade	\$536,623	\$5,943,729	\$558,528	\$5,927,654	4.1%	-0.3%
Miami	\$3,835,576	\$39,214,156	\$3,885,442	\$38,262,497	1.3%	-2.4%
Mitchell	\$1,168,423	\$8,208,848	\$1,203,351	\$8,287,486	3.0%	1.0%
Montgomery	\$3,854,878	\$30,877,559	\$4,117,530	\$29,870,075	6.8%	-3.3%
Morris	\$645,800	\$6,356,304	\$671,265	\$6,220,774	3.9%	-2.1%
Morton	\$332,355	\$4,601,221	\$324,018	\$4,566,465	-2.5%	-0.8%
Nemaha	\$1,246,347	\$12,534,417	\$1,302,990	\$12,681,175	4.5%	1.2%
Neosho	\$2,138,374	\$16,332,939	\$2,131,853	\$15,860,705	-0.3%	-2.9%
Ness	\$497,585	\$4,900,914	\$598,906	\$5,031,431	20.4%	2.7%
Norton	\$668,260	\$5,638,135	\$697,058	\$5,579,050	4.3%	-1.0%
Osage	\$1,815,434	\$17,064,276	\$1,832,226	\$16,846,658	0.9%	-1.3%
Osborne	\$631,715	\$4,460,891	\$670,275	\$4,483,867	6.1%	0.5%
Ottawa	\$831,846	\$6,494,137	\$823,876	\$6,385,698	-1.0%	-1.7%
Pawnee	\$1,005,441	\$7,063,515	\$1,026,090	\$6,826,949	2.1%	-3.3%
Phillips	\$795,801	\$6,100,437	\$850,277	\$6,005,498	6.8%	-1.6%
Pottawatomie	\$1,759,778	\$25,021,367	\$1,813,774	\$25,073,249	3.1%	0.2%
Pratt	\$1,652,781	\$11,276,474	\$1,621,778	\$11,415,586	-1.9%	1.2%
Rawlins	\$371,665	\$3,267,442	\$407,026	\$3,359,102	9.5%	2.8%
Reno	\$7,927,035	\$61,727,835	\$8,265,889	\$60,801,403	4.3%	-1.5%
Republic	\$804,492	\$5,843,666	\$829,337	\$5,734,868	3.1%	-1.9%
Rice	\$1,157,278	\$10,937,117	\$1,219,663	\$10,834,616	5.4%	-0.9%
Riley	\$4,102,651	\$48,196,171	\$4,498,387	\$48,251,463	9.6%	0.1%
Rooks	\$696,445	\$6,280,222	\$824,622	\$6,193,552	18.4%	-1.4%
Rush	\$524,505	\$3,673,908	\$546,915	\$3,673,608	4.3%	0.0%
Russell	\$1,155,278	\$8,577,751	\$1,289,152	\$8,598,538	11.6%	0.2%
Saline	\$5,533,951	\$59,236,053	\$5,664,279	\$58,412,096	2.4%	-1.4%
Scott	\$852,410	\$7,323,054	\$910,111	\$7,311,826	6.8%	-0.2%
Sedgwick	\$51,748,936	\$523,811,773	\$52,252,906	\$517,273,552	1.0%	-1.2%
Seward	\$1,970,267	\$22,716,988	\$2,044,212	\$22,816,396	3.8%	0.4%
Shawnee	\$20,358,097	\$176,027,404	\$20,275,947	\$173,005,912	-0.4%	-1.7%
Sheridan	\$468,376	\$4,239,120	\$533,677	\$4,294,935	13.9%	1.3%
Sherman	\$770,645	\$7,739,494	\$802,869	\$7,758,389	4.2%	0.2%
Smith	\$752,181	\$4,428,946	\$774,003	\$4,362,159	2.9%	-1.5%
Stafford	\$581,898	\$5,033,024	\$609,906	\$4,965,888	4.8%	-1.3%
Stanton	\$341,885	\$3,837,483	\$350,404	\$3,786,387	2.5%	-1.3%
Stevens	\$436,457	\$8,231,304	\$503,006	\$8,104,363	15.2%	-1.5%
Sumner	\$3,168,708	\$23,223,155	\$3,234,157	\$22,865,771	2.1%	-1.5%
Thomas	\$1,228,378	\$10,068,754	\$1,273,475	\$10,381,563	3.7%	3.1%
Trego	\$436,282	\$3,930,573	\$482,644	\$3,933,435	10.6%	0.1%
Wabaunsee	\$890,357	\$7,560,899	\$895,246	\$7,364,034	0.5%	-2.6%
Wallace	\$280,888	\$2,145,135	\$323,344	\$2,333,569	15.1%	8.8%
Washington	\$886,367	\$6,371,773	\$912,058	\$6,414,865	2.9%	0.7%
Wichita	\$466,680	\$3,260,145	\$512,667	\$3,257,943	9.9%	-0.1%
Wilson	\$964,209	\$9,864,634	\$888,574	\$9,722,568	-7.8%	-1.4%
Woodson	\$471,055	\$3,642,188	\$507,453	\$3,628,810	7.7%	-0.4%
Wyandotte	<u>\$15,627,857</u>	<u>\$117,043,311</u>	<u>\$16,294,784</u>	<u>\$113,607,923</u>	4.3%	-2.9%
Total	\$321,667,876	\$3,074,185,799	\$330,027,517	\$3,049,883,483	2.6%	-0.8%

Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2011</u>	Fiscal Year <u>2012</u>	Percent <u>Change</u>
Alcohol and Spirits	\$9,542,047	\$10,039,513	5.2%
Fortified and Light Wine	\$1,363,314	\$1,735,929	27.3%
Strong Beer	\$8,325,291	\$7,771,472	-6.7%
Cereal Malt Beverage	<u>\$1,905,212</u>	<u>\$2,081,419</u>	9.2%
Total	\$21,135,864	\$21,628,333	2.3%

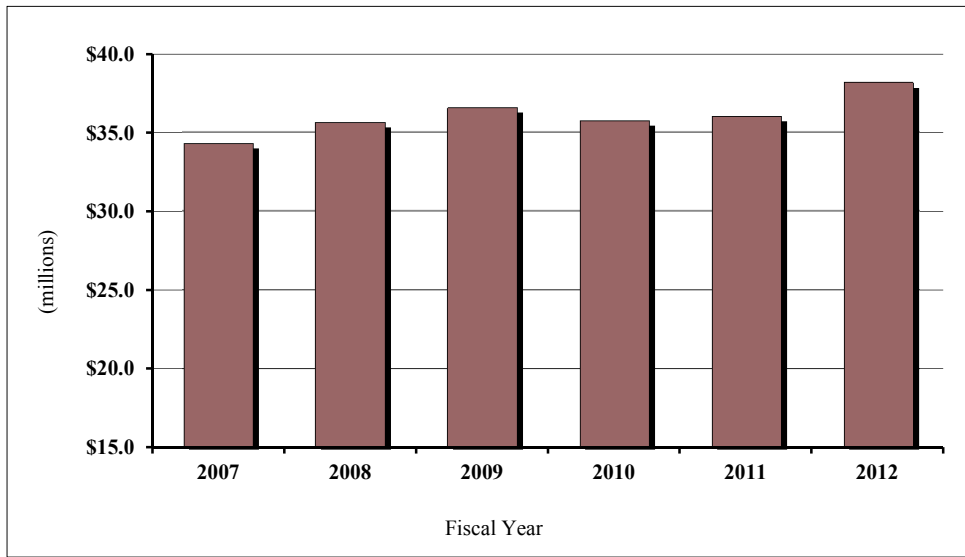


Total Gallonge Tax by Fiscal Year

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
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%
2012	\$21,628,333	2.3%

Liquor Excise Tax Gross Receipts

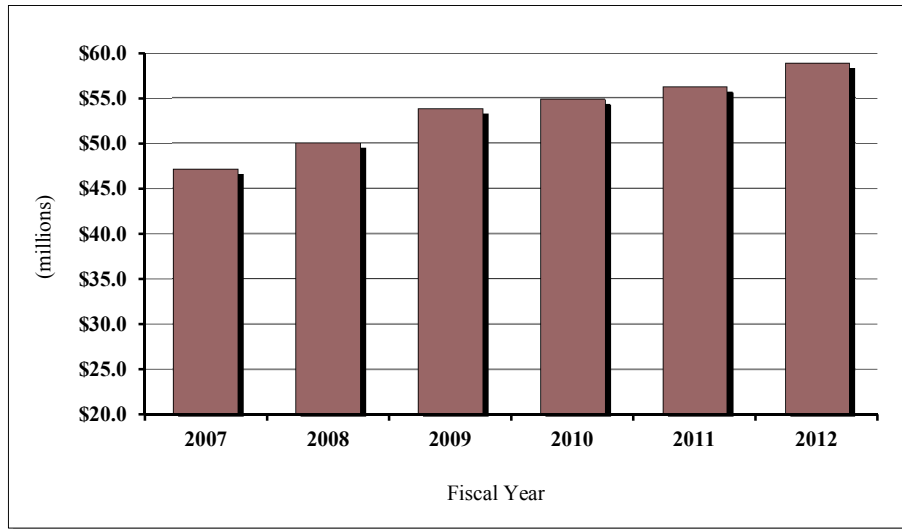
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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>
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%
2012	\$38,158,615	5.8%

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>
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%
2012	\$58,878,961	4.7%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2012 Total Liquor Taxes and Fees

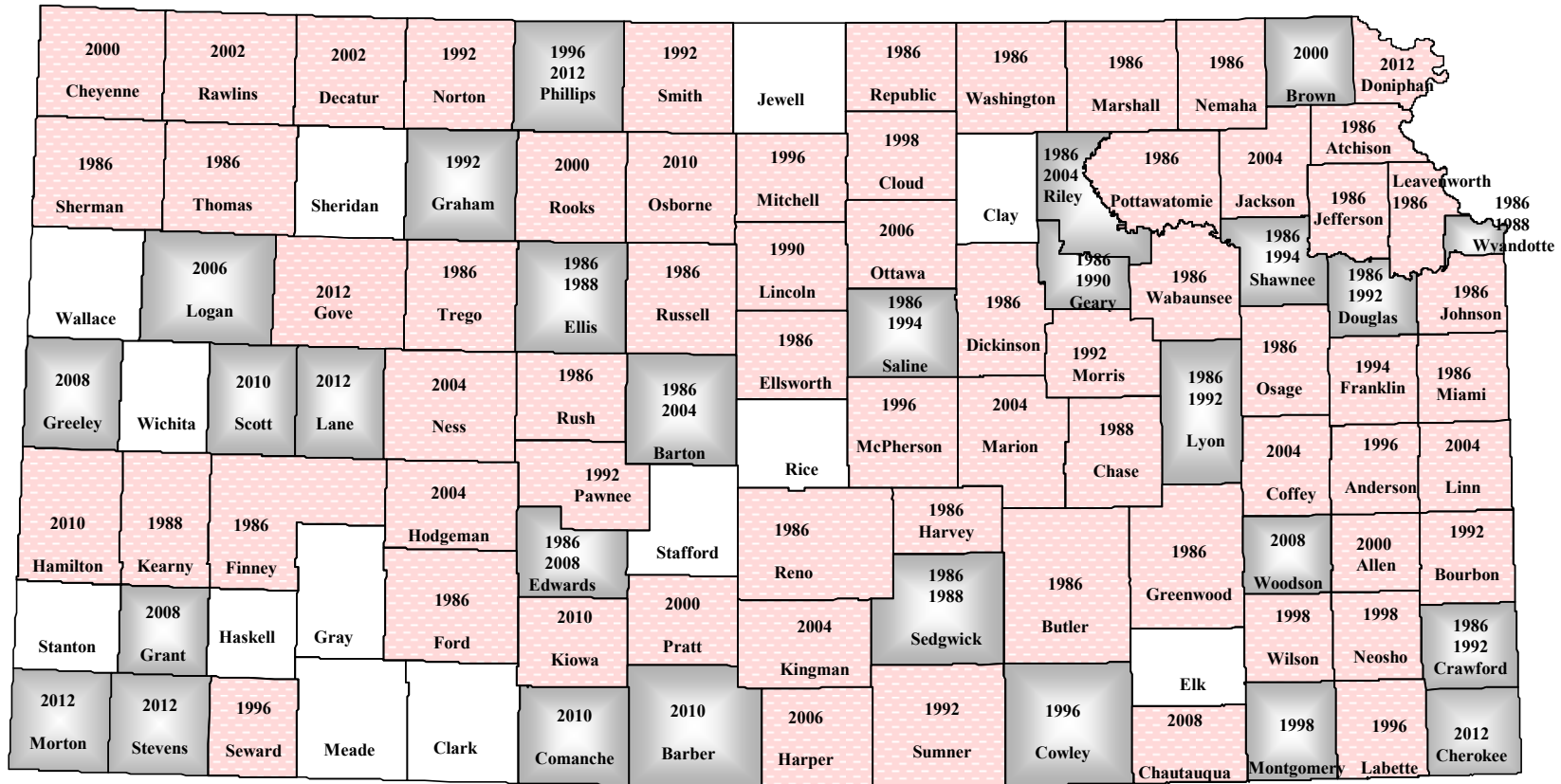
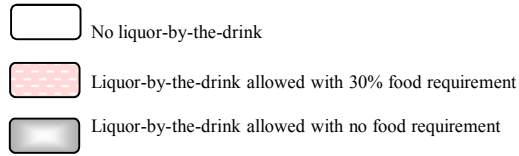
	Fiscal Year <u>2012</u>	Percent <u>Total</u>
Gallonage Tax	\$21,628,333	17.5%
Liquor Excise Tax	\$38,158,615	30.8%
Liquor Enforcement Tax	\$58,878,961	47.6%
Fees and Fines	<u>\$5,063,287</u>	<u>4.1%</u>
Total	\$123,729,196	100.0%

Alcoholic Beverage Licenses Issued

RETAIL LIQUOR STORE	760
CLASS A VETS, FRATL CLUB	212
CLASS A SOCIAL CLUB 500+	17
CLASS A SOCIALCLUB <500	52
CLASS B CLUB	116
DRINKING ESTABLISHMENT	1697
HOTEL DRINK ESTABLISHMENT LICENSE	37
CATERER LICENSE	35
DRINKING ESTABLISHMENT/CATERER	122
HOTEL/CATERER	21
TEMPORARY PERMIT	1945
BEER DISTRIBUTOR	36
SPIRITS DISTRIBUTOR	26
WINE DISTRIBUTOR	34
SUPPLIER PERMIT	794
MICROBREWERY	20
NON-BEVERAGE LICENSE	13
SPECIAL ORDER SHIPPING	434
FARM WINERY	31
FARM WINERY OUTLET	9
FARMERS MARKET SALES PERMIT	6
OTHER	11
TOTAL	6428

Kansas Liquor-by-the-Drink November 2012

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.



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 the “other” category.

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 (2004-2003)				\$5,367,713.67	7/1/2005
Reconciliation Bioscience Companies				\$114,976.62	11/6/2006
Reconciliation Bioscience Companies				\$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 \$14,398,790.12, 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 (Jan-Jun)				\$3,297,482.97	1/27/2006
Bioscience Companies (Jul-Dec)				\$7,099,067.28	4/5/2006
Reconciliation Bioscience Companies				\$1,576,647.80	11/6/2006
Reconciliation Bioscience Companies				\$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 \$14,398,790.12, 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 (Jan-Mar)				\$3,584,708.68	5/15/2006
Bioscience Companies (Apr-Jun)				\$3,860,852.87	8/2/2006
Bioscience Companies (Jul-Sep)				\$4,556,097.14	11/6/2006
Bioscience Companies (Oct-Dec)				\$5,658,229.96	2/6/2007
Reconciliation Bioscience Companies				\$1,785,439.73	2/7/2008
Reconciliation Bioscience Companies				\$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 \$14,398,790.12, 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 (Jan-Mar)			\$6,389,896.69	5/7/2007
Bioscience Companies (Apr-Jun)			\$6,355,061.73	8/7/2007
Bioscience Companies (Jul-Sep)			\$7,166,172.47	11/7/2007
Bioscience Companies (Oct-Dec)			\$9,553,995.75	2/7/2008
Reconciliation Bioscience Companies			\$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 \$14,398,790.12, 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 (Jan-Mar)			\$8,900,794.46	5/7/2008
Bioscience Companies (Apr-Jun)			\$8,870,561.28	8/7/2008
Bioscience Companies (Jul-Sep)			\$9,520,781.72	11/4/2008
Bioscience Companies (Oct-Dec)			\$12,157,789.54	2/6/2009
Reconciliation Bioscience Companies			\$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 \$14,398,790.12, 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 (Jan-Mar)			\$8,686,115.88	5/7/2009
Bioscience Companies (Apr-Jun)			\$8,655,796.80	8/11/2009
Bioscience Companies (Jul-Sep)			\$8,589,498.34	11/6/2009
Bioscience Companies (Oct-Dec)			\$11,771,741.40	2/5/2010
Reconciliation Bioscience Companies			\$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 \$4,450,867.46. Reduction includes \$6,558,856.48 for bioscience companies.			\$6,558,856.48	

Bioscience Distributions

*Distribution for 02/05/2010 was reduced to meet FY 10 transfer limitation of \$35M. Total distribution for 02/05/2010, \$19,736,291.41 was reduced by \$1,981,586.55 with actual distribution of \$17,754,704.86.				\$1,981,586.55	
*Distribution for 05/10/2010 was reduced to meet FY 10 transfer limitation of \$35M. Total distribution for 05/10/2010, \$12,297,951.07 was reduced by \$12,297,951.07 with actual distribution of \$0. Reduction includes \$3,250,430.82 for state universities.				\$3,250,430.82	
*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 \$14,398,790.12, with actual distribution of \$0. Reduction includes \$-211,512.00 for state universities.				-\$211,512.00	
Distribution for 11/7/2011 was reduced due to 2012 House Substitute for Senate Bill 294, Section 156(i) passed in May 2012 which limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to \$12,322,186 (which includes the \$1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University) for the fiscal year ending June 30, 2012. Distribution for 11/7/2011 included the third quarter for 2011, \$14,182,971.55 and the reconciliation for 2009, \$14,832,216.49.				\$14,832,216.49	
Calendar Year 2009				\$29,162,709.39	
Calendar Year 2010 compared to Base Year of 2003					
*Bioscience Companies (Jan-Mar)				\$9,047,520.25	5/10/2010
Bioscience Companies (Apr-Jun)				\$9,729,682.53	8/9/2010
Bioscience Companies (Jul-Sep)				\$10,243,231.47	11/8/2010
Bioscience Companies (Oct-Dec)				\$13,793,102.23	2/7/2011
*Reconciliation Bioscience Companies				\$14,696,398.10	11/13/2012
*State Universities				\$3,029,591.43	5/25/2011
*Distribution for 05/10/2010 was reduced to meet FY 10 transfer limitation of \$35M. Total distribution for 05/10/2010, \$12,297,951.07 was reduced by \$12,297,951.07 with actual distribution of \$0. Reduction includes \$9,047,520.25 for bioscience companies.				\$9,047,520.25	
*Distribution for 02/07/11 was reduced to meet FY 11 transfer limitation of \$35M. Total distribution for 02/07/11, \$13,793,102.23 was reduced by \$3,485,855.94, with actual distribution of \$10,307,246.29.				\$3,485,855.94	

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 \$14,398,790.12, with actual distribution of \$0.					
Reduction includes \$3,029,591.43 for state universities.				\$3,029,591.43	
*Distribution for 11/13/2012 has not been made as of 1/24/2012.					\$14,696,398.10
Calendar Year 2010					\$30,280,160.29
Calendar Year 2011 compared to Base Year of 2003					
*Bioscience Companies (Jan-Mar)				\$11,007,856.40	5/25/2011
Bioscience Companies (Apr-Jun)				\$12,322,185.51	8/12/2011
*Bioscience Companies (Jul-Sep)				\$14,182,971.55	11/7/2011
Bioscience Companies (Oct-Dec)				\$12,917,909.99	2/7/2012
*State Universities				\$3,357,741.68	5/7/2012
*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 \$14,398,790.12, 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 University. Total distribution for 08/12/11, \$12,322,185.51 was reduced by \$1,000,000, with actual 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 University. 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	
2012 House Substitute for Senate Bill 294, Section 156(i) passed in May 2012 limits the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to \$12,322,186 (which includes the \$1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University) for the fiscal year ending June 30, 2012.					\$7,845,598.00
*Distribution for 2/7/12 was reduced due to 2011 House					

Bioscience Distributions

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 University. Total distribution for 2/7/12, \$12,917,909.99 was reduced by \$12,917,909.99, with actual distribution of \$0.		
Reduction includes \$12,917,909.99 for bioscience companies.	\$12,917,909.99	
*Distribution for 05/07/2012 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 University. Total distribution for 05/07/2012, \$18,506,644.10 was reduced by \$18,506,644.10, with actual distribution of \$0.		
Reduction includes \$3,357,741.68 for state universities.	\$3,357,741.68	
Calendar Year 2011	\$11,322,185.51	
Calendar Year 2012 compared to Base Year of 2003		
*Bioscience Companies (Jan-Mar)	\$15,148,902.42	5/7/2012
*Bioscience Companies (Apr-Jun)	\$12,287,266.72	8/8/2012
Bioscience Companies (Jul-Sep)	\$14,761,107.44	11/13/2012
Bioscience Companies (Oct-Dec)		
*State Universities		
*Distribution for 05/07/2012 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 University. Total distribution for 05/07/2012, \$18,506,644.10 was reduced by \$18,506,644.10, with actual distribution of \$0.		
Reduction includes \$15,148,902.42 for state universities.	\$15,148,902.42	
*Distribution for 8/8/12 was reduced due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the first \$1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University.	\$1,000,000.00	
*Distribution for 8/8/12 was reduced due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the next \$5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.	\$5,000,000.00	
*Distribution for 11/13/12 was reduced due to 2012 House		

Bioscience Distributions

Substitute for Senate Bill 294 (section 191) transfer to meet FY 13 limitation of \$35M which takes into consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the \$5M transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 11/13/12, \$29,457,505.54 was reduced by \$6,744,772.26, with actual distribution of \$22,712,733.28. To date (1/24/2013) this distribution has not been made.						
					\$6,744,772.26	
					\$8,016,335.18	
Calendar Year 2012					\$6,287,266.72	
Total Distributions to Kansas Bioscience Authority					\$202,990,079.18	
Total Transfers to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University					\$1,000,000.00	FY 2012
Total Transfer to the National Bio Agro-Defense Facility Fund at Kansas State University					\$5,000,000.00	FY 2013

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

NAICS	Description of NAICS	January-December 2003			January-December 2009			Bioscience Development and Investment Fund Distribution
		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	\$1,428,903.44	\$1,357,458.27	19	\$2,607,300.70	\$2,476,935.67	\$1,119,477.40
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$246,831.40	\$234,489.83	19	\$791,424.66	\$751,853.42	\$517,363.59
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	30	\$5,742,885.66	\$5,455,741.38	\$2,899,522.24
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.37	\$17,509.80	9	\$43,896.23	\$41,701.42	\$24,191.62
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.03	\$50,359.52	10	\$162,114.70	\$154,008.97	\$103,649.45
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	21	\$1,715,970.73	\$1,630,172.19	\$723,617.59
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	24	\$624,577.31	\$593,348.44	-\$158,893.44
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	9	\$285,594.08	\$271,314.38	\$1,341.82
541380	Testing Laboratories	81	\$1,038,554.43	\$986,626.71	73	\$1,447,946.65	\$1,375,549.32	\$388,922.61
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,127,061.84	\$1,070,708.75	124	\$4,490,194.08	\$4,265,684.38	\$3,194,975.63
541940	Veterinary Services	407	\$2,031,874.60	\$1,930,280.87	334	\$2,862,875.97	\$2,719,732.17	\$789,451.30
621511	Medical Laboratories	41	\$6,755,458.48	\$6,417,685.56	52	\$10,832,861.59	\$10,291,218.51	\$3,873,532.95
621512	Diagnostic Imaging Centers	36	\$292,950.95	\$278,303.40	33	\$368,632.80	\$350,201.16	\$71,897.76
622110	General Medical and Surgical Hospitals	129	\$58,723,714.98	\$55,787,529.22	161	\$97,734,485.88	\$92,847,761.59	\$37,060,232.37
	Other	99	\$9,144,906.86	\$8,687,661.54	108	\$11,172,365.86	\$10,613,747.56	\$1,926,086.02
	Total	1,017	\$85,582,738.57	\$81,303,601.65	1,026	\$140,883,126.90	\$133,838,970.56	\$52,535,368.91 *
	Some NAICS have been grouped together to ensure confidentiality of filer information.							
	*Distribution for 5/7/09 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2009 and the calendar year of 2003 divided by four (\$8,686,115.88). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2008 and the base year (Jan-Dec) of 2003 (2,323,608.06). This distribution was reduced to meet the FY 09 transfer limitation of \$35M. Total distribution for 5/7/09, \$11,009,723.94 was reduced by \$6,558,856.48, with an actual distribution of \$4,450,867.46. Reduction was taken against 1st quarterly payment for 2009, \$8,686,115.88 reducing that down to \$2,127,259.40.							
	Distribution for 8/11/09 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2009 and the calendar year of 2003 divided by four. (\$8,655,796.80)							
	Distribution for 11/6/09 included the comparison between the 3rd quarter (Jul-Sep) of calendar year 2009 and the calendar year of 2003 divided by four. (\$8,589,498.34)							
	*Distribution for 2/5/10 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2009 and the calendar year of 2003 divided by four. (\$11,771,741.40) This distribution also included reconciliations for 2007 (\$3,538,899.36), 2006 (\$2,222,777.45), 2005 (\$1,220,100.66) and 2004 (\$982,772.54). This distribution was reduced to meet the FY 10 transfer limitation of \$35M. Total distribution for 2/5/10, \$19,736,291.41 was reduced by \$1,981,586.55, with an actual distribution of \$17,754,704.86. Reduction was taken against the 4th quarterly payment for 2009, \$11,771,741.40 reducing that down to \$9,790,154.85.							

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

	Distribution for 5/10/10 included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2009 and the base year of 2003 (\$3,250,430.82). This distribution was reduced to meet the FY 10 transfer limitation of \$35M. Total distribution for 5/10/10, \$12,297,951.07 was reduced by \$12,297,951.07 with actual distribution of \$0. Reduction includes \$9,047,520.25 for bioscience companies which represents the 1st quarter of 2010 and \$3,250,430.82 for state universities (2009).						
	*Distribution for 11/7/11 included a comparison between the 3rd quarter (Jul-Sep) of calendar year 2011 and the calendar year of 2003 divided by four (\$14,182,971.55). This distribution also included a reconciliation for 2009 (\$14,832,216.49). This distribution 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 University. 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. However 2012 House Substitute for Senate Bill 294, Section 156(i) was passed in May 2012. It further limited the aggregate amount to be transferred from the state general fund to the bioscience development and investment fund to \$12,322,186 (which includes the \$1,000,000 transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University) for the fiscal year ending June 30, 2012. Therefore the actual distribution of \$22,677,814.49 was never made.						

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

NAICS	Description of NAICS	January-December 2003			January-December 2010			Bioscience Development and Investment Fund Distribution
		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	\$1,428,903.44	\$1,357,458.27	17	\$2,635,559.48	\$2,503,781.51	\$1,146,323.24
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$246,831.40	\$234,489.83	18	\$853,451.00	\$810,778.45	\$576,288.62
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	24	\$2,257,916.42	\$2,145,020.60	27	\$4,837,297.52	\$4,595,432.65	\$2,450,412.05
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.37	\$17,509.80	11	\$76,789.96	\$72,950.46	\$55,440.66
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.03	\$50,359.52	10	\$150,043.13	\$142,540.97	\$92,181.45
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60	24	\$1,799,107.41	\$1,709,152.04	\$802,597.44
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88	24	\$573,409.17	\$544,738.71	-\$207,503.17
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56	9	\$272,122.45	\$258,516.33	-\$11,456.23
541380	Testing Laboratories	81	\$1,038,554.43	\$986,626.71	71	\$1,577,696.58	\$1,498,811.75	\$512,185.04
541710	Research and Development in the Physical, Engineering, and Life Sciences	115	\$1,707,400.84	\$1,622,030.80	127	\$5,546,073.02	\$5,268,769.37	\$3,646,738.57
541940	Veterinary Services	424	\$2,088,415.35	\$1,983,994.58	346	\$2,947,274.22	\$2,799,910.51	\$815,915.93
621511	Medical Laboratories	41	\$6,196,121.35	\$5,886,315.28	51	\$9,960,770.94	\$9,462,732.39	\$3,576,417.11
621512	Diagnostic Imaging Centers	35	\$283,260.77	\$269,097.73	33	\$328,588.78	\$312,159.34	\$43,061.61
622110	General Medical and Surgical Hospitals	129	\$58,723,714.98	\$55,787,529.22	158	\$102,026,041.41	\$96,924,739.35	\$41,137,210.13
	Other	83	\$9,509,894.99	\$9,034,400.26	93	\$12,535,286.71	\$11,908,522.39	\$2,874,122.13
	Total	1,017	\$85,582,738.57	\$81,303,601.64	1,019	\$146,119,511.78	\$138,813,536.22	\$57,509,934.58
	Some NAICS have been grouped together to ensure confidentiality of filer information.							
	*Distribution for 5/10/10 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2010 and the calendar year of 2003 divided by four (\$9,047,520.25). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2009 and the base year (Jan-Dec) of 2003 (\$3,250,430.82). This distribution was reduced to meet the FY 10 transfer limitation of \$35M. Total distribution for 5/10/10, \$12,297,951.07 was reduced by \$12,297,951.07, with an actual distribution of \$0.							
	Distribution for 8/9/10 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2010 and the calendar year of 2003 divided by four. (\$9,729,682.53)							
	Distribution for 11/8/10 included the comparison between the 3rd quarter (Jul-Sep) of calendar year 2010 and the calendar year of 2003 divided by four. (\$10,243,231.47)							
	*Distribution for 2/7/11 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2010 and the calendar year of 2003 divided by four. (\$13,793,102.23) This distribution was reduced to meet the FY 11 transfer limitation of \$35M. Total distribution for 2/7/11, \$13,793,102.23 was reduced by \$3,485,855.94, with an actual distribution of \$10,307,246.29. Reduction was taken against the 4th quarterly payment for 2010, \$13,793,102.23 reducing that down to \$10,307,246.29.							

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*Distribution for 5/25/11 included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2010 and the base year of 2003 (\$3,029,591.43). This distribution was reduced to meet the FY 11 transfer limitation of \$35M. Total distribution for 5/25/11, \$14,398,790.12 was reduced by \$14,398,790.12 with actual distribution of \$0. Reduction includes \$11,007,856.40 for bioscience companies which represents the 1st quarter of 2011, \$3,029,591.43 for state universities (2010) and reconciliation for state universities for 2004, 2005, 2006, 2007, 2008, and 2009 of \$361,342.29.							
*To date (1/24/2013), the distribution for 11/13/12 has not been made. This distribution includes the reconciliation for 2010 bioscience companies of \$14,696,398.10.							

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NAICS	Description of NAICS	January-December 2003			January-December 2011			Bioscience Development and Investment Fund Distribution
		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	\$1,411,042.14	\$1,357,458.28		\$2,717,205.26	\$2,581,344.98	\$1,223,886.70
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$246,831.40	\$234,489.80		\$972,816.84	\$924,176.00	\$689,686.20
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$2,690,757.03	\$2,556,219.16		\$5,490,121.23	\$5,215,615.18	\$2,659,396.02
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$18,431.37	\$17,509.80		\$62,503.54	\$59,378.37	\$41,868.57
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$53,010.03	\$50,359.52		\$111,619.83	\$106,038.84	\$55,679.32
339112	Surgical and Medical Instrument Manufacturing	16	\$954,268.00	\$906,554.60		\$1,925,807.33	\$1,829,516.97	\$922,962.37
339113	Surgical Appliance and Supplies Manufacturing	24	\$791,833.56	\$752,241.88		\$726,377.12	\$690,058.26	-\$62,183.62
339115	Ophthalmic Good Manufacturing	8	\$284,181.64	\$269,972.56		\$271,384.12	\$257,814.91	-\$12,157.65
541380	Testing Laboratories	81	\$1,055,615.28	\$1,002,834.52		\$1,656,246.00	\$1,573,433.70	\$570,599.18
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,127,061.84	\$1,070,708.76		\$4,711,090.58	\$4,475,536.05	\$3,404,827.29
541940	Veterinary Services	407	\$2,027,600.84	\$1,926,220.80		\$2,774,921.65	\$2,636,175.57	\$709,954.77
621511	Medical Laboratories	41	\$6,755,458.48	\$6,417,685.56		\$11,166,358.09	\$10,608,040.19	\$4,190,354.63
621512	Diagnostic Imaging Centers	36	\$292,950.96	\$278,303.40		\$326,311.14	\$309,995.59	\$31,692.19
622110	General Medical and Surgical Hospitals	129	\$58,723,033.60	\$55,786,881.92		\$92,775,052.47	\$88,136,299.85	\$32,349,417.93
	Other	99	\$9,132,119.76	\$8,675,513.84		\$12,979,424.64	\$12,330,453.39	\$3,654,939.55
	Total	1,017	\$85,564,195.93	\$81,302,954.40		\$138,667,239.84	\$131,733,877.85	\$50,430,923.45*
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 all four quarters (January-March) (April-June) (July-September) (October-December) to date 2/07/12.								
Reconciliation has not been completed.								
*Distribution for 05/25/11 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2011 and the calendar year 2003 divided by four (\$11,007,856.40). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2010 and base year (Jan-Dec) of 2003 (\$3,029,591.43). This distribution also included reconciliations for state universities for 2004, 2005, 2006, 2007, 2008, and 2009 of \$361,342.29. The distribution for 05/25/11 was not made due to the SFY 11 cap limitation of \$35M. Total distribution for 05/25/11, \$14,398,790.12 was reduced by \$14,398,790.12, with actual distribution of \$0. Reduction includes \$11,007,856.40 for bioscience companies, \$3,029,591.43 for state universities, and reconciliation for state universities for 2004, 2005, 2006, 2007, 2008, and 2009 of \$361,342.29.								
*Distribution for 8/12/11 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2011 and the calendar year of 2003 divided by four (\$12,322,185.51). Distribution for 8/12/11 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 University. Total distribution for 8/12/11, \$12,322,185.51 was reduced by \$1,000,000, with actual distribution of \$11,322,185.51.								

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*Distribution for 11/7/11 included a comparison between the 3rd quarter (Jul-Sep) of calendar year 2011 and the calendar year of 2003 divided by								
four (\$14,182,971.55). This distribution also included a reconciliation for 2009 (\$14,832,216.49). This distribution 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 University. 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 was taken against 3rd quarterly payment for 2011, \$14,182,971.55 reducing that down to								
\$7,845,598. However 2012 House Substitute for Senate Bill 294, Section 156(i) was passed in May 2012. It further limited the aggregate amount								
to be transferred from the state general fund to the bioscience development and investment fund to \$12,322,186 (which includes the \$1,000,000								
transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University) for the fiscal year ending June 30, 2012.								
Therefore the actual distribution of \$7,845,598 was never made.								
*Distribution for 2/7/12 included the comparison between the 4th quarter (Oct-Dec) of calendar year 2011 and the calendar year of 2003 divided								
by four (\$12,917,909.99). Distribution for 2/7/12 was reduced due to 2011 House Bill 2014 (section 191) to meet the 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 University. Total distribution for 2/7/12, \$12,917,909.99 was reduced by \$12,917,909.99, with actual distribution of \$0.								
*Distribution for 5/7/12 included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2011								
and the base year of 2003 (\$3,357,741.68). This distribution was reduced due to 2011 House Bill 2014 (section 191) to meet the 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 University. Total distribution for 5/7/12, \$18,506,644.10 was reduced by \$18,506,644.10 with actual distribution of \$0. Reduction								
includes \$15,148,902.42 for bioscience companies which represents the 1st quarter of 2012 and \$3,357,741.68 for state universities (2011).								

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NAICS	Description of NAICS	January-December 2003			January-December 2012			Bioscience Development and Investment Fund Distribution
		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 2012	95% of Kansas Withholding 2012	
325193	Ethyl Alcohol Manufacturing							
325199	All Other Basic Organic Chemical Manufacturing	10	\$1,071,677.57	\$1,018,093.71		\$2,069,961.09	\$1,966,463.02	\$948,369.31
325311	Nitrogenous Fertilizer Manufacturing							
325320	Pesticide and Other Agricultural Chemical Manufacturing							
325411	Medicinal and Botanical Manufacturing	14	\$185,123.55	\$175,867.35		\$712,857.96	\$677,215.06	\$501,347.71
325412	Pharmaceutical Preparation Manufacturing							
325413	In-Vitro Diagnostic Substance Manufacturing							
325414	Biological Product (except Diagnostic) Manufacturing	26	\$1,697,788.08	\$1,612,898.70		\$3,570,238.35	\$3,391,726.43	\$1,778,827.73
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	6	\$13,823.53	\$13,132.35		\$48,323.95	\$45,907.75	\$32,775.40
334516	Analytical Laboratory Instrument Manufacturing							
334517	Irradiation Apparatus Manufacturing							
339111	Laboratory Apparatus and Furniture Manufacturing	7	\$39,757.53	\$37,769.64		\$77,391.85	\$73,522.26	\$35,752.62
339112	Surgical and Medical Instrument Manufacturing	16	\$715,701.00	\$679,915.95		\$1,409,648.50	\$1,339,166.08	\$659,250.13
339113	Surgical Appliance and Supplies Manufacturing	24	\$593,875.17	\$564,181.41		\$583,992.69	\$554,793.06	-\$9,388.35
339115	Ophthalmic Good Manufacturing	8	\$213,136.23	\$202,479.42		\$208,706.59	\$198,271.27	-\$4,208.15
541380	Testing Laboratories	81	\$778,915.83	\$739,970.04		\$1,326,597.38	\$1,260,267.51	\$520,297.47
541710	Research and Development in the Physical, Engineering, and Life Sciences	113	\$1,276,199.88	\$1,212,389.88		\$4,409,701.50	\$4,189,216.42	\$2,976,826.54
541940	Veterinary Services	407	\$1,569,236.34	\$1,490,774.52		\$2,173,679.44	\$2,064,995.46	\$574,220.94
621511	Medical Laboratories	41	\$4,647,091.02	\$4,414,736.46		\$8,031,245.27	\$7,629,683.00	\$3,214,946.54
621512	Diagnostic Imaging Centers	36	\$212,445.57	\$201,823.29		\$225,565.17	\$214,286.90	\$12,463.61
622110	General Medical and Surgical Hospitals	129	\$44,042,786.25	\$41,840,646.93		\$73,319,733.03	\$69,653,746.38	\$27,813,099.45
	Other	99	\$7,129,496.43	\$6,773,021.64		\$10,437,597.11	\$9,915,717.27	\$3,142,695.63
	Total	1,017	\$64,187,053.98	\$60,977,701.29	0	\$108,605,239.88	\$103,174,977.87	\$42,197,276.58
	Some NAICS have been grouped together to ensure confidentiality of filer information.							
	Number of bioscience companies for 2012 will be computed once the year is complete and a reconciliation has been completed.							
	January-December 2012 includes only the first three quarters of 2012 (January-March) (April-June) (July-September) to date 12/31/2012.							
	Reconciliation has not been completed.							
	*Distribution for 5/7/12 included the comparison between the 1st quarter (Jan-Mar) of calendar year 2012 and the calendar year of 2003 divided by four (\$15,148,902.42). This distribution also included a comparison of the withholding from the Kansas State Universities for the calendar year (Jan-Dec) of 2011 and the base year of 2003 (\$3,357,741.68). This distribution was reduced due to 2011 House Bill 2014 (section 191) to meet the 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 University. Total distribution for 5/7/12, \$18,506,644.10 was reduced by \$18,506,644.10 with actual distribution of \$0. Reduction includes \$15,148,902.42 for bioscience companies which represents the 1st quarter of 2012 and \$3,357,741.68 for state universities (2011).							
	*Distribution for 8/8/12 included the comparison between the 2nd quarter (Apr-Jun) of calendar year 2012 and the calendar year of 2003 divided by four (\$12,287,266.72). This distribution was reduced due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the first \$1M shall be transferred to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University.							
	*Distribution for 8/8/12 was reduced further due to 2012 House Substitute for Senate Bill 294 (section 156) which instructs for FY 2013 the next \$5M shall be transferred to the National Bio Agro-Defense Facility Fund at Kansas State University.							
	*Distribution for 11/13/12 included the comparison between the 3rd quarter (Jul-Sep) of calendar year 2012 and the calendar year of 2003 divided by four (\$14,761,107.44). This distribution also included a reconciliation for bioscience companies for 2010 (\$14,696,398.10). This distribution							

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	was reduced due to 2012 House Substitute for Senate Bill 294 (section 191) transfer to meet FY 13 limitation of \$35M which takes into				
	consideration the \$1M transfer made to the Center of Innovation for Biomaterials in Orthopaedic Research-Wichita State University and the \$5M				
	transfer made to the National Bio Agro-Defense Facility Fund at Kansas State University. Total distribution for 11/13/12, \$29,457,505.54 was				
	reduced by \$6,744,772.26, with actual distribution of \$22,712,733.28.				
	*To date (1/24/2013), the distribution of 11/13/12 has not been made.				

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

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.

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.

State University	January-December 2003			January-December 2011			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 2011	95% of Kansas Withholding 2011	
Emporia State University	91	\$113,801.02	\$108,110.97	87	\$148,789.27	\$141,349.81	\$33,238.84
Fort Hays State University	93	\$151,872.00	\$144,278.40	80	\$175,342.00	\$166,574.90	\$22,296.50
Kansas State University	2,273	\$3,090,709.00	\$2,936,173.55	2,095	\$4,388,713.78	\$4,169,278.09	\$1,233,104.54
Pittsburg State University	238	\$382,705.00	\$363,569.75	260	\$582,711.00	\$553,575.45	\$190,005.70
University of Kansas	2,188	\$3,040,504.90	\$2,888,479.66	2,318	\$4,818,297.68	\$4,577,382.80	\$1,688,903.14
Washburn University	223	\$157,362.98	\$149,494.83	248	\$269,979.86	\$256,480.87	\$106,986.04
Wichita State University	607	\$735,919.19	\$699,123.23	521	\$823,505.42	\$782,330.15	\$83,206.92
Total	5,713	\$7,672,874.09	\$7,289,230.39	5,609	\$11,207,339.01	\$10,646,972.07	\$3,357,741.68

*This is the growth in Kansas bioscience state universities withholding from the base year of 2003 to the calendar year of 2011. 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.