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# DEPARTMENT OFFICIALS

## January 2026

Mark A. Burghart  
Secretary of Revenue

### SECRETARIAT STAFF

Mark Beshears, Special Projects Attorney

#### Office of Special Investigations

Ivonne Himmertzhaim, Director  
Courtney Hadley, Chief Hearing Officer  
Robert Clelland, Taxpayer Advocate

#### Legal Services

Ted Smith, Chief Counsel  
John Hale, Deputy General Counsel  
Donald Cooper, Deputy General Counsel

#### Office of Financial Management

Mavis Cockrell, Chief Financial Officer  
Ronald D. Coker Jr., Budget & Reporting Mgr.  
Karen Sipes, Revenue Accounting Manager  
Paula Howes, Accounts Payable Supervisor  
Stephanie Frakes, Procurement & Contracts Mgr.

#### Audit Services

Brian D'Angelo, Audit Executive Administrator

#### Office of Personnel Services

Lindsey Stephens, Director  
(Vacant), Benefits and Payroll Manager  
Mellanie Barnes, Recruitment & Position Mgr.  
Kris Beyer, Learning Center Manager  
Courtney Johnson, Employee Relations Mgr.

#### Office of Policy and Research

Kathleen Smith, Director

#### Information Systems (OITS)

Andy Sandberg, Chief Information Officer  
Valerie Pitts, Information Technology Manager  
Garrett Kaufman, Technical Services Manager  
Angela Conklin, Applications Development Mgr.  
Brian Sommers, Applications Development Mgr.  
Jeffery Scott, IT Administrative Services Mgr.

#### Communications and Legislative Affairs

Zachary Denney, Director of Communications & Legislative Affairs

### DIVISIONS AND SUPPORTING SERVICES

#### Division of Alcoholic Beverage Control

Debbi Beavers, Director  
Bart Branyon, Chief Enforcement Officer  
Audra Shughart, Licensing Manager  
Jessica Mason, Operations Manager

#### Division of Taxation

Steve Stotts, Director  
John Peterson Jr., Tax Executive Administrator  
Edith Martin, Taxation Senior Manager  
Amber Huggins, Taxation Senior Manager

#### Business Support Services

Mark (Andy) Coultis, Business Support Senior Manager

#### Financial & Document Management

Monica Becker, Financial & Document Management Senior Mgr.

#### Division of Property Valuation

(Vacant), Director  
Robert (Bob) Kent, Deputy Director  
Raelane Schnacker, CAMA Manager

#### Division of Vehicles

Deann Williams, Director  
Jessica Tyson, Product Integration Manager  
Christi Karolevitz, Training & Customer Support Manager

#### Driver Services

Kent Selk, Driver Services Senior Manager, Driver License and CDL

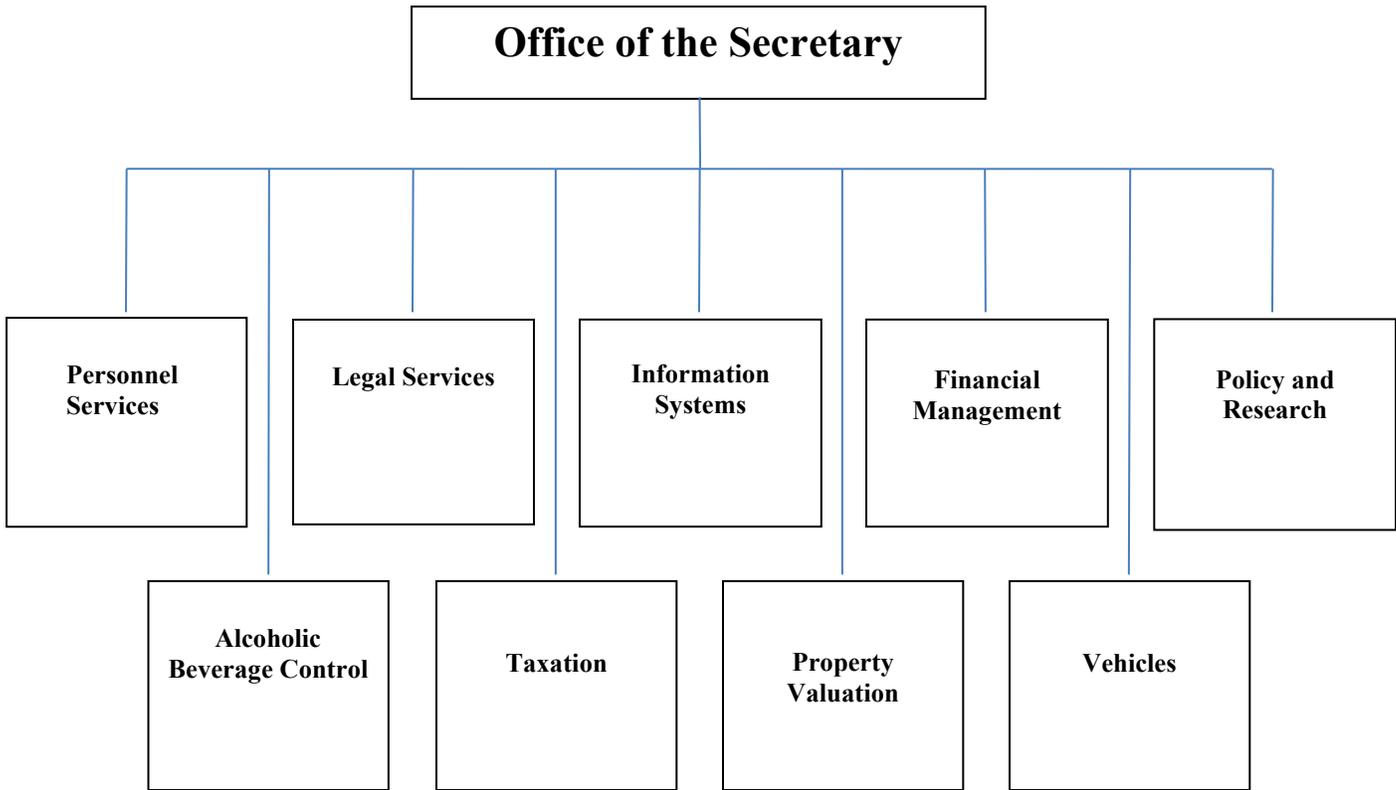
#### Vehicle Services

Rodney Allen, Vehicle Services Senior Manager  
Titles & Registrations, Dealers Licensing and E-Lien  
Comm. Motor Vehicle and Vehicle Financial Office

#### Driver Services

Lacey Black, Driver Solutions Manager

**KANSAS DEPARTMENT OF REVENUE  
ORGANIZATIONAL CHART  
FISCAL YEAR 2025/2026**



**Selected Kansas Department of Revenue Telephone and FAX Numbers**

Alcoholic Beverage Control	(785) 296- 7015	Information - Department of Revenue	(785) 296- 3909
Collections	(785) 296- 6121	Bingo Tax	(785) 368- 8222
Human Resources	(785) 296- 3077	Cigarette and Tobacco Products	(785) 368- 8222
Property Valuation Division	(785) 296- 2365	Commercial Motor Veh Office (CMVO)	(785) 296- 3621
Secretary of Revenue's Office	(785) 296- 3042	Commercial Vehicle Central Permit	(785) 368- 6501
Taxation	(785) 368- 8222	Corporate Income Tax	(785) 368- 8222
Vehicles	(785) 296- 3601	Dealer Licensing	(785) 296- 3621
		Driver License Examination	(785) 296- 3671
Taxpayer Advocate	(785) 296- 2473	Driver License Examination, Burlingame	(785) 266- 7380
		Driver Medical/Vision	(785) 368- 8971
		Driver Solutions	(785) 296- 3671
For registration to remit taxes:		Drycleaning Envir Surcharge & Solvent Fee	(785) 368- 8222
Sales, Use, Excise, Withholding	(785) 368- 8222	Electronic Filing	(785) 296- 6993
		Environmental Assurance Fee	(785) 368- 8222
		Estate Tax	(785) 368- 8222
Billing and tax inquiries:		Fed/State Discovery	(785) 368- 6337
Taxpayer Assistance Center for Topeka	(785) 368- 8222	Fiduciary	(785) 368- 8222
Forms Request Line (voicemail only)	(785) 296- 4937	Food Sales Tax Refund Unit	(785) 368- 8222
		Homestead Tax Refund Unit	(785) 368- 8222
		Individual Income Estimated Tax	(785) 368- 8222
For audit inquiries:		Individual Income Tax	(785) 368- 8222
Audit Services Bureau	(785) 296- 7719	Intangibles Tax	(785) 368- 8222
		Liquor Enforcement Tax	(785) 368- 8222
		Liquor Drink Tax	(785) 368- 8222
For legal inquiries:		Mineral Taxes	(785) 368- 8222
Legal Services Bureau	(785) 296- 2381	Motor Fuel Taxes	(785) 368- 8222
		Revenue Recovery/Legal Case Mgmtm Topeka	(785) 296- 6124
For media inquiries:	(785) 296- 0671	Revenue Recovery/CAR/Collections Topeka	(785) 296- 6121
		Sales and Use Tax	(785) 368- 8222
		Sand Royalty	(785) 368- 8222
		Tax Appeals Section	(785) 296- 2388
		Tire Excise Tax	(785) 368- 8222
		Transient Guest Tax	(785) 368- 8222
Department Regional Offices Telephone Numbers:		Vehicle MSRP amd Class Codes	(785) 368- 8384
Kansas City Metro Assistance Center	(913) 942- 3060	Vehicle Rental Excise Tax	(785) 368- 8222
Wichita Audit Office	(316) 337- 6163	Vehicle Titles and Registration	(785) 296- 3621
Wichita Collections Office	(316) 337- 6153	Water Protection Fee	(785) 368- 8222
Wichita Assistance Center	(316) 337- 6132	Withholding Tax	(785) 368- 8222

FAX Numbers:			
Alcoholic Beverage Control	(785) 296- 7185	Driver License: Wichita, Twin Lakes	(316) 821- 9921
Audit Services	(785) 296- 0531	Driver Medical Review	(785) 296- 5857
Commercial Motor Veh Office (CMVO)	(785) 296- 6548	Human Resources	(785) 296- 1107
Commercial Vehicle Central Permit	(785) 296- 6558	Kansas City Metropolitan Assistance Center	(913) 631- 6215
Customer Relations-Business Segment	(785) 296- 2073	Mineral Tax/Motor Fuel Tax	(785) 296- 2703
Customer Relations-Liquor/Misc Tax	(785) 296- 2703	Policy and Research	(785) 296- 7928
Customer Relations-Cigarette/Tobacco	(785) 296- 2703	Property Valuation Division	(785) 296- 2320
Customer Relations-Corporate	(785) 296- 2644	Secretary of Revenue & Secretariat	(785) 368- 8392
Customer Relations-IFTA/Motor Fuel Ref	(785) 296- 2703	Taxation, Director's Office	(785) 296- 2703
Customer Relations-Motor Fuel	(785) 296- 2703	Taxpayer Assistance	(785) 291- 3614
Customer Relations-Wage Earner	(785) 296- 8989	Titles and Registration	(785) 296- 2383
Driver Solutions	(785) 296- 6851	Wichita Assistance Center	(855) 489- 5669
Driver License: Mission	(785) 432- 0199	Wichita Audit Office	(316) 337- 6162
Driver License: Topeka, Zibell	(785) 296- 0691	Wichita Collections Office	(316) 337- 6162
Driver License: Topeka, Burlingame	(785) 296- 8277		

**Comparison of Kansas and Selected States, Various Tax Rates - January 1, 2025**

	<b>Beer Per Gallon</b>	<b>Wine Per Gallon</b>	<b>Cigarette Per Pack</b>	<b>Motor Fuel (Gasoline) Per Gallon</b>
Colorado	\$0.08	\$0.32	\$2.24	\$0.220
Iowa	\$0.19	\$1.75	\$1.36	\$0.300
<b>Kansas</b>	<b>\$0.18</b>	<b>\$0.30</b>	<b>\$1.29</b>	<b>\$0.240</b>
Missouri	\$0.06	\$0.42	\$0.17	\$0.270
Nebraska	\$0.31	\$0.95	\$0.64	\$0.304
Oklahoma	\$0.40	\$0.72	\$2.03	\$0.190

[https://taxfoundation.org/wp-content/uploads/2025/05/TaxFoundation\\_FactsFigures2025-v2.pdf](https://taxfoundation.org/wp-content/uploads/2025/05/TaxFoundation_FactsFigures2025-v2.pdf)

## Comparison of Kansas and Selected States, Personal Income

### Per Capita Personal Income

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	2022-23 <u>% change</u>	Descending	
							<u>Rank</u> <u>2022</u>	<u>Rank</u> <u>2023</u>
Colorado	\$61,276	\$64,693	\$71,706	\$76,674	\$80,169	4.6%	1	1
Iowa	\$49,675	\$52,625	\$58,207	\$61,575	\$62,688	1.8%	4	5
<b>Kansas</b>	<b>\$52,156</b>	<b>\$55,101</b>	<b>\$59,021</b>	<b>\$62,326</b>	<b>\$63,513</b>	<b>1.9%</b>	<b>3</b>	<b>3</b>
Missouri	\$48,425	\$52,145	\$56,639	\$59,007	\$62,435	5.8%	5	2
Nebraska	\$53,514	\$56,749	\$63,526	\$67,065	\$71,517	6.6%	2	4
Oklahoma	\$48,176	\$50,022	\$54,500	\$58,043	\$60,853	4.8%	6	6
United States	\$55,566	\$59,123	\$64,460	\$66,244	\$70,002	5.7%		

### Per Capita Disposable Personal Income

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	2022-23 <u>% change</u>	Descending	
							<u>Rank</u> <u>2022</u>	<u>Rank</u> <u>2023</u>
Colorado	\$53,663	\$56,981	\$62,204	\$65,296	\$70,798	8.4%	1	1
Iowa	\$44,565	\$47,497	\$52,345	\$54,527	\$56,315	3.3%	3	4
<b>Kansas</b>	<b>\$46,703</b>	<b>\$49,518</b>	<b>\$52,416</b>	<b>\$54,406</b>	<b>\$56,682</b>	<b>4.2%</b>	<b>4</b>	<b>3</b>
Missouri	\$43,330	\$47,025	\$50,499	\$51,547	\$55,994	8.6%	6	5
Nebraska	\$48,107	\$51,158	\$56,771	\$59,008	\$64,507	9.3%	2	2
Oklahoma	\$43,968	\$46,069	\$49,846	\$52,422	\$55,671	6.2%	5	6
United States	\$48,914	\$52,357	\$56,320	\$56,517	\$61,591	9.0%		

### Disposable Personal Income as Percent of Personal Income

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Colorado	87.6%	88.1%	86.7%	85.2%	88.3%
Iowa	89.7%	90.3%	89.9%	88.6%	89.8%
<b>Kansas</b>	<b>89.5%</b>	<b>89.9%</b>	<b>88.8%</b>	<b>87.3%</b>	<b>89.2%</b>
Missouri	89.5%	90.2%	89.2%	87.4%	89.7%
Nebraska	89.9%	90.1%	89.4%	88.0%	90.2%
Oklahoma	91.3%	92.1%	91.5%	90.3%	91.5%
United States	88.0%	88.6%	87.4%	85.3%	88.0%

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, [www.bea.gov](http://www.bea.gov)

## Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions, Tax Year 2023

	Tax Rates Range	Number of Brackets	Taxable Income Brackets Single		Personal Exemptions			Standard Deductions	
			Lowest	Highest	Single	Married	Dependents	S	M/J
Colorado	4.40%	1	-----Flat Rate-----		na	na	na	\$13,850	\$27,700
Iowa	4.40%-6.00%	4	\$6,000	\$75,000	\$40	\$80	\$40	n.a.	n.a.
<b>Kansas</b>	<b>3.10%-5.70%</b>	<b>3</b>	<b>\$15,000</b>	<b>\$30,000</b>	<b>\$2,250</b>	<b>\$4,500</b>	<b>\$2,250</b>	<b>\$3,500</b>	<b>\$8,000</b>
Missouri	2.00%-4.95%	7	\$1,207	\$8,449	na	na	na	\$13,850	\$27,700
Nebraska	2.46%-6.64%	4	\$3,700	\$35,730	\$157	\$314	\$157	\$7,900	\$15,800
Oklahoma	0.25%-4.75%	6	\$1,000	\$7,200	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700

Source: Tax Foundation - <https://taxfoundation.org/data/all/state/state-income-tax-rates>

Source: Tax Foundation, *State Individual Income Tax Rates and Brackets*

## 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, 2024.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Base business income	UDITPA definitions	See Iowa Code §422.32(1)(b)	Income from transactions and activities in the regular course of trade or business (K.S.A. 79-3271(a))	See Rev. Mo. Code §143.455	No definition	NR
Tax Base nonbusiness income	UDITPA definitions	See Iowa Code §422.32(1)(i)	Any income other than business income. (K.S.A. 79-3271(e))	See Rev. Mo. Code §143.455	No definition	NR
Is there a minimum tax?	No	See Iowa Code §422.33(4)	No	No	No	NR
Does state computation of taxable net income start with an amount from Federal Form 1120?	Yes, starts with taxable income (Line 30).	Yes, starts with federal taxable income (Line 28) and allows special deductions (Line 29(b), but not the federal NOL deduction (Line 29(a)).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	Yes, starts with taxable income (Line 30).	NR
Tax Rate	4.63%	\$0-25,000: 5.5% \$25,001-100,000: 5.5% \$100,001-250,000: 9% \$250,001 or more: 9.8%	Normal tax at 3.5%; 3% surcharge on income > \$50,000	6.25%	\$0-\$100,000 5.58% \$100,001 or more: 5.84%	NR

NR - No Response to the MCT Guide Survey.

Source: 2025 Multistate Corporate Tax Guide, Volume I

## 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, 2024.

Item	Colorado	Iowa	Kansas	Missouri	Nebraska	Oklahoma
Tax Rate-General Sales and Use Tax	2.9%	6%	6.50%	4.225%	5.5%	NR
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	NR
State has approved local use tax	Yes	No	Yes	Yes	Yes	NR
Filing Period	<u>Monthly:</u> Tax Liability $\geq$ \$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>Eff 1/1/24:</u> <u>Monthly:</u> Tax Liability \$5,000.01 or more/yr <u>Quarterly:</u> Tax Liability \$1,000.01-\$5,000 tax/yr <u>Annually:</u> Tax Liability \$0 - \$1,000/yr	<u>Monthly:</u> Tax Liability $\geq$ \$500 sales tax/mo <u>Quarterly:</u> Tax Liability $<$ \$500 sales tax/mo <u>Annually:</u> Tax Liability $<$ \$45 sales tax/qtr	<u>Monthly:</u> Tax Liability $>$ \$3,000/yr <u>Quarterly:</u> Tax Liability=\$900-\$3,000/yr <u>Annually:</u> $<$ \$900 sales/yr	NR
Does state accept reproductions of the returns?	Yes	Yes	No	Yes	Yes	NR
Percent or range of rates for local sales tax	See <a href="https://tax.colorado.gov/sites/tax/files/DR1002_07-2020_V2.pdf">https://tax.colorado.gov/sites/tax/files/DR1002_07-2020_V2.pdf</a>	1% (sls only)	0.05% - 3.0%	There are over 60 different local tax authorizing statutes.	.5% - 2.0%	NR
Localities assessing tax	city, county, and special districts	city, county (sls only)	city, county, community improvement and transportation development districts	city, county, special districts	city, county	NR

NR - No Response to the MCT Guide Survey.

**Selected Kansas Tax Rates with Statutory Citation**

**K.S.A.:**

<b>Bingo Tax</b>				
Bingo faces	\$0.002			
Bingo instant (pull-tabs)	1.00%			
Bingo cards	3.00%			75-5176
<b>Car Line Tax/gross earnings</b>	2.5%			79-907; 917
<b>Cigarette Tax</b>	eff. 7/1/15 Package of 20 - \$1.29; Package of 25 - \$1.61			79-3310
	eff. 7/1/17 \$0.05 per milliliter of consumable material for electronic cigarettes			79-3399
<b>Corporation Tax</b>	Beg 1/1/24: total taxable income @ 3.5% plus 3.0% surtax on taxable income over \$50,000		6.5%	74-50,321
	Prior to 1/1/24: total taxable income @ 4.0% plus 3.0% surtax on taxable income over \$50,000		7.0%	79-32,110
<b>Drycleaning</b>				
Environmental Surcharge/gross receipts	2.5%			65-34,150
Solvent Fee (chlorinated)/gallon	\$5.50			65-34,150
Solvent Fee (non-chlorinated)/gallon	\$0.55			65-34-151
<b>Drug Stamp Tax</b>				
<b>Marijuana:</b>		<b>Controlled Substance:</b>		79-5202
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			
<b>Environ. Fee/gallon petroleum product</b>	\$0.01	each of two funds has maximum and minimum limits		65-34,117
<b>Individual Income Tax</b>	<b>Tax Year 18 -Tax Year 23</b>		<b>Tax Year 24 and all tax years thereafter</b>	79-32,110
	Tax Rates, Resident, married, joint		Tax Rates, Resident, married, joint	
	taxable income =< \$30,000 @ 3.1%		If taxable income is not over \$46,000 - 5.2% of Kansas taxable income	
	taxable income > \$30,000 but =< \$60,000 @ \$930 + 5.25% > \$30,000		If taxable income is over \$46,000 - \$2,392 plus 5.58% of excess over \$46,000	
	taxable income > \$60,000 \$2,505 + 5.7% > \$60,000			
	Tax Rates, Resident, others		Tax Rates, Resident, others	
	taxable income =< \$15,000 @ 3.1%		If taxable income is not over \$23,000 - 5.2% of Kansas taxable income	
	taxable income > \$15,000 but =< \$30,000 @ \$465 + 5.25% > \$15,000		If taxable income is over \$23,000 - \$1,196 plus 5.58% of excess over \$23,000	
	taxable income > \$30,000 \$1,252.50 + 5.7% > \$30,000			
<b>Liquor Gallonage Tax</b>				
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
<b>Liquor Excise Tax (Drinking Establishments)</b>	10.00%	Gross receipts		79-41a02
<b>Liquor Enforcement (Liquor Stores)</b>	8.00%	Gross receipts		79-4101
<b>Mineral Tax</b>				
Oil/gross taxable value	8.00%	with	3.67% property tax credit	79-4217, 4219
Gas/gross taxable value	8.00%	with	3.67% property tax credit	
Coal/ton	\$1.00			
<b>Motor Fuel Tax/per Gallon</b>				
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/126.67 CF or 5.66 pounds=GGE (gasoline gallon equivalent)			\$0.24	79-34,141
Liquefied Nat Gas/6.06 pounds=DGE (diesel gallon equivalent)			\$0.26	79-34,141
Trip Permits/each			\$13.00/24 hr; \$25.00/72 hr eff. 7/1/2006	79-34,118
<b>Oil Inspection Fee/barrel (50 gallons)</b>	\$0.015/barrel	eff July 1, 2015		55-426
<b>Prepaid Wireless 911 Fee</b>	2.06% per retail transaction			12-5371
<b>Privilege Tax</b>				
Banks	total net income 2.25%; TY24 & after, 1.94% (plus 2.125% surtax on taxable income over \$25,000)			79-1107
Trusts and S&Ls	total net income 2.25%; TY24 & after, 1.93% (plus 2.25% surtax on taxable income over \$25,000)			79-1108
<b>Property Tax (State levy) Assessed Valuation</b>	1.5 mills			76-6601
State School District Finance Levy	20 mills			76-6602
<b>Sales and Use Tax</b>				
State Retailers Sales Tax	6.5% eff July 1, 2015. Reduced sales tax for food and food ingredients: 4% eff 1/1/23; 2% eff 1/1/24; 0% eff 1/			79-3603
State Compensating Use Taxes	6.5% eff July 1, 2015. Reduced use tax for food and food ingredients: 4% eff 1/1/23; 2% eff 1/1/24; 0% eff 1/1			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
<b>Sand Royalty/per ton</b>	\$0.15/ton			70a-102
<b>Tire Tax/per tire (New Tires)</b>	\$0.25			65-3424
<b>Tobacco Tax (wholesale price)</b>	10.00%			79-3371
<b>Vehicle Rental Excise Tax/gross receipts</b>	3.5%	for rentals not exceeding 28 days		79-5117
<b>Water Protection Fee/1,000 gallons</b>	\$0.032			82a-954
	(\$0.03 is collected for the Kansas Water Office and \$.002 is collected for H&E, K.A.R. 28-15-12.)			
<b>Clean Drinking Water Fee/1,000 gallons</b>	\$0.030			82a-2101

FY 2025 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

Annual Report

Tax or Fee	Fund Amount	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax	*	State Charitable Gaming Reg Fund	*	*	*	75-5182
Raffle License Fee	*	State Charitable Gaming Reg Fund	*	*	*	75-5175, 5182
Cigarette & Tobacco Taxes	*	State General Fund	*	*	*	79-3387
Commercial Vehicle Fee (Property Tax)	*	State General Fund then	100%	Special City/County Highway Fund	15th of Jan, July	8-143m 79-3425i
Corporate Income	*	State General Fund	*	*	*	79-32,105
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 Envir Surcharge	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
Drycleaning Solvent Fees	*	Drycleaning Facility Release Trust Fund	*	*	*	65-34,141
Environmental Assurance Fee	*	Above and Below Ground Petroleum Storage Tank Release Trust Funds	*	*	*	65-34,114
Individual Income	*	State General Fund	*	*	*	79-32,105
*	*	Eff 7/1/21, 2% of WH goes to IMPACT, remaining amounts go to JCPF (Not to exceed \$20 million)	*	*	*	74-50,107
Liquor Gallonage Tax (b)	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, 12.41%-distribution made in October)	*	*	*	79-4227
*	7%	Co Min Prod 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	Ks Qualified Alcohol Producers' Incentive Fund	*	*	1st of Oct, Jan, April, July	79-34,161
*	\$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	*	*	*	79-34,142
Motor Vehicle Property Tax	*	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
Motor Veh 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	Up to \$3.0 million	(Eff 1/1/26)State 911 Operations Fun	*	*	*	12-5374
*	*	then any additional goes to:	*	State 911 Fund	*	12-5374
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
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

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Kansas Department of Revenue

FY 2025 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

500,000.00

Tax or Fee		Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
<b>Sales and Use (State)</b>		State General Fund	Eff 1/1/23 - 83% to SGF; Eff 1/1/25 - 82% SGF		*	79-3620, 3710
*		State Highway Fund	Eff 1/1/23 - 17% to SHF; Eff 1/1/25 - 18% to SHF		*	79-3620, 3710
<b>Tires Excise Tax (New Tires)</b>		Waste Tire Management Fund	*	*	*	65-3424
*		*	*	*	*	65-3424
<b>Transient Guest</b>	98%	Co/Ci Transient Guest Tax Fund	*	Counties/Cities Imposing Tax	at least quarterly	12-1694
*	2%	State General Fund	*	*	*	12-1694
*		*	*	*	*	12-1694
<b>Water Protection Fee</b>		State Water Plan Fund	*	*	*	82a-951, KAR 28-15-12
<b>Clean Water Drinking Fee</b>	95.3%	State Water Plan Fund	*	*	*	82a-2101
	4.7%	State Highway Fund	*	*	*	82a-2101
<b>Vehicle Title and Registration Fees</b>		County Treasurers	*	*	*	8-145, 8-145(d)
		then remainder to State Highway Fund			*	8-145, 8-145(d)
<b>Vehicle Dealers</b>	50%	Dealers and Mfgr Fee Fund	*	*	*	8-2425
<b>Full-Privilege Plates</b>	50%	County Treasurer Veh Lic Fee Fund	*	*	*	8-2425
<b>Veh Dealers Regular Plates</b>		State Highway Fund	*	*	*	8-2418
<b>Driver License Fees</b>	37.5% class C &	*	*	*	*	8-267
*	20% classes A, B, M	*	*	*	*	8-267
*	& 20% CDL State Safety Fund	*	*	*	*	8-267
*	20% class M Motorcycle Safety Fund	*	*	*	*	8-267
*	\$2 each CDL Truck Driver Training Fund	*	*	*	*	8-267
*	balance State Highway Fund	*	*	*	*	8-267
<b>DUI Reinstatement Fee</b>	26% Alcohol Intoxication Program		12% Forensic Lab/Mat Fee Fund	33% Judicial Branch Nonjudicial Salary Adj		8-241
*	12% Juvenile Alternatives to Detention Fund		17% Driving Under Influence Fund	*	*	8-241
<b>Failure to Comply Reinstatement Fee</b>	<u>Prior to July 1, 2018</u>		<u>On and after July 1, 2018</u>			
(collected by court)	42.37% Vehicle Operating Fund		First \$15 to Nonjudicial Salary Adjustment Fund, then:			8-2110
	31.78% Alcohol Intoxication Program		29.41% Vehicle Operating Fund	*	*	8-2110
	15.26% Nonjudicial Sal Adj Fund		22.06% Alcohol Intoxication Program	*	*	8-2110
	10.59% Juvenile Alternatives to Detention Fund		7.36% Juvenile Alternatives to Detention Fund	*	*	8-2110
			41.17% Nonjudicial Sal Adj Fund	*	*	8-2110
<b>DUI License Modification Fee</b>	\$100,000	Vehicle Operating Fund	*	*	*	8-1015
*		then remainder to Community Corr Superv Fund		*	*	8-1015

Notes:

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

(b) the 10% is from alcohol and spirits collections only. KSA 41-501

# 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	Sales	Vehicle	Vehicle	Real/Personal	Real/Personal
	Individual Income	Tax Liability	Tax	Tax	Property	Property	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	Tax	(Per cap)	(Per cap)	(Per cap)
	TY 23	TY 23	FY 25	FY 25	TY 24	TY 24	TY 24	TY 24
Allen	\$11,315,017	\$912	\$12,083,694	\$973	\$2,133,363	\$172	\$30,378,355	\$2,445
Anderson	\$6,671,243	\$851	\$5,354,127	\$677	\$1,150,935	\$146	\$19,524,405	\$2,469
Atchison	\$11,951,177	\$746	\$10,058,354	\$619	\$1,993,286	\$123	\$30,056,930	\$1,850
Barber	\$4,229,007	\$1,039	\$4,462,330	\$1,096	\$816,976	\$201	\$16,554,133	\$4,067
Barton	\$23,065,892	\$926	\$29,474,762	\$1,187	\$4,900,961	\$197	\$50,523,226	\$2,034
Bourbon	\$8,921,804	\$619	\$11,090,057	\$769	\$2,011,872	\$139	\$22,260,964	\$1,543
Brown	\$7,744,457	\$837	\$7,116,973	\$778	\$1,010,049	\$110	\$24,611,686	\$2,692
Butler	\$95,573,199	\$1,393	\$52,217,981	\$755	\$11,368,586	\$164	\$152,463,595	\$2,205
Chase	\$2,692,022	\$1,044	\$1,618,722	\$646	\$393,708	\$157	\$9,390,858	\$3,746
Chautauqua	\$2,071,561	\$619	\$1,558,902	\$467	\$561,617	\$168	\$6,104,870	\$1,828
Cherokee	\$11,881,856	\$624	\$8,375,332	\$438	\$2,123,591	\$111	\$25,143,311	\$1,314
Cheyenne	\$2,126,694	\$807	\$1,494,530	\$565	\$588,430	\$222	\$9,873,102	\$3,731
Clark	\$2,104,924	\$1,140	\$1,731,362	\$924	\$512,308	\$274	\$8,837,428	\$4,718
Clay	\$6,970,179	\$871	\$6,785,561	\$851	\$1,338,559	\$168	\$22,489,067	\$2,822
Cloud	\$6,278,971	\$709	\$8,519,904	\$977	\$1,469,912	\$169	\$21,869,763	\$2,507
Coffey	\$9,354,306	\$1,134	\$9,271,258	\$1,117	\$976,579	\$118	\$59,759,240	\$7,199
Comanche	\$1,270,427	\$768	\$1,400,380	\$827	\$397,848	\$235	\$6,715,053	\$3,964
Cowley	\$24,528,631	\$718	\$22,993,048	\$673	\$4,920,432	\$144	\$58,268,519	\$1,704
Crawford	\$29,170,928	\$753	\$31,939,668	\$821	\$4,941,927	\$127	\$46,754,043	\$1,202
Decatur	\$1,898,798	\$700	\$1,573,810	\$579	\$505,595	\$186	\$10,564,808	\$3,890
Dickinson	\$16,491,646	\$894	\$13,596,851	\$730	\$3,056,917	\$164	\$39,241,688	\$2,107
Doniphan	\$5,453,185	\$728	\$4,189,746	\$553	\$988,084	\$130	\$18,724,975	\$2,472
Douglas	\$132,703,128	\$1,101	\$118,467,200	\$971	\$15,391,577	\$126	\$262,433,418	\$2,151
Edwards	\$2,657,358	\$972	\$2,162,302	\$792	\$596,224	\$218	\$10,420,212	\$3,816
Elk	\$1,710,373	\$693	\$1,823,866	\$749	\$466,524	\$192	\$6,203,770	\$2,547
Ellis	\$31,594,086	\$1,097	\$42,876,231	\$1,478	\$3,971,285	\$137	\$59,611,518	\$2,055
Ellsworth	\$5,934,691	\$934	\$3,662,879	\$580	\$859,521	\$136	\$16,924,510	\$2,680
Finney	\$38,960,967	\$1,040	\$55,510,510	\$1,447	\$6,386,652	\$167	\$92,947,488	\$2,423
Ford	\$28,958,744	\$852	\$40,077,765	\$1,176	\$5,858,152	\$172	\$63,614,101	\$1,867
Franklin	\$23,730,815	\$908	\$22,504,883	\$857	\$4,007,058	\$153	\$52,997,600	\$2,017
Geary	\$14,658,707	\$418	\$26,802,819	\$756	\$3,565,666	\$101	\$40,638,810	\$1,146
Gove	\$3,009,312	\$1,100	\$3,194,577	\$1,202	\$592,887	\$223	\$12,350,915	\$4,647
Graham	\$2,161,545	\$910	\$1,724,537	\$728	\$485,424	\$205	\$10,043,095	\$4,238
Grant	\$6,448,282	\$902	\$5,562,423	\$784	\$1,146,707	\$162	\$18,577,595	\$2,618
Gray	\$8,098,968	\$1,410	\$5,796,251	\$1,012	\$1,412,790	\$247	\$17,257,838	\$3,012
Greeley	\$1,326,298	\$1,123	\$887,075	\$770	\$490,946	\$426	\$7,793,751	\$6,765
Greenwood	\$4,347,074	\$741	\$3,383,572	\$576	\$1,101,949	\$188	\$15,820,663	\$2,695
Hamilton	\$1,888,153	\$775	\$1,885,513	\$758	\$649,795	\$261	\$7,750,173	\$3,115
Harper	\$3,945,328	\$726	\$4,076,062	\$753	\$155,830	\$29	\$15,866,419	\$2,931
Harvey	\$40,127,455	\$1,198	\$24,312,325	\$723	\$5,272,322	\$157	\$62,708,953	\$1,864
Haskell	\$3,608,558	\$994	\$3,838,832	\$1,069	\$841,717	\$234	\$16,278,977	\$4,533
Hodgeman	\$2,070,588	\$1,251	\$930,590	\$556	\$416,968	\$249	\$7,775,701	\$4,648
Jackson	\$12,737,786	\$953	\$7,788,500	\$576	\$1,884,680	\$139	\$22,069,525	\$1,632
Jefferson	\$21,645,070	\$1,181	\$7,992,627	\$436	\$3,211,381	\$175	\$36,352,756	\$1,983
Jewell	\$2,461,668	\$865	\$990,401	\$342	\$561,078	\$194	\$11,846,303	\$4,086
Johnson	\$1,117,726,732	\$1,796	\$825,067,494	\$1,305	\$107,222,276	\$170	\$1,756,028,429	\$2,777
Kearny	\$4,018,206	\$1,051	\$2,030,816	\$533	\$899,207	\$236	\$16,472,616	\$4,326
Kingman	\$8,416,591	\$1,191	\$5,587,510	\$804	\$1,550,506	\$223	\$18,181,304	\$2,618
Kiowa	\$2,388,700	\$1,006	\$1,495,618	\$614	\$461,334	\$189	\$13,397,121	\$5,500
Labette	\$12,899,910	\$654	\$16,751,440	\$851	\$3,032,818	\$154	\$28,158,899	\$1,430
Lane	\$1,700,831	\$1,112	\$987,936	\$667	\$418,878	\$283	\$7,906,487	\$5,335
Leavenworth	\$65,775,494	\$788	\$45,286,657	\$535	\$11,414,781	\$135	\$136,365,688	\$1,611
Lincoln	\$2,581,473	\$884	\$1,342,381	\$458	\$445,819	\$152	\$10,050,923	\$3,433
Linn	\$7,772,004	\$788	\$5,657,253	\$575	\$1,356,094	\$138	\$35,386,556	\$3,596
Logan	\$2,649,621	\$994	\$2,300,146	\$854	\$530,402	\$197	\$10,535,291	\$3,911
Lyon	\$26,843,593	\$834	\$30,879,952	\$950	\$4,109,658	\$126	\$62,168,414	\$1,912
Marion	\$10,682,507	\$914	\$6,697,009	\$574	\$1,874,422	\$161	\$27,705,508	\$2,374

# 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	Sales	Vehicle	Vehicle	Real/Personal	Real/Personal
	Individual Income	Tax Liability	Tax	Tax	Property	Property	Property	Property
	Tax Liability	(Per cap)	Tax	(Per cap)	Property Tax	(Per cap)	Property	(Per cap)
	TY 23	TY 23	FY 25	FY 25	TY 24	TY 24	TY 24	TY 24
Marshall	\$11,203,877	\$1,128	\$8,712,154	\$876	\$1,642,051	\$165	\$27,902,909	\$2,804
McPherson	\$35,023,264	\$1,164	\$31,802,367	\$1,048	\$4,274,505	\$141	\$66,464,102	\$2,191
Meade	\$3,930,745	\$1,005	\$2,958,391	\$760	\$805,817	\$207	\$19,057,283	\$4,897
Miami	\$37,997,307	\$1,076	\$25,104,103	\$702	\$5,357,889	\$150	\$75,153,948	\$2,103
Mitchell	\$6,048,630	\$1,058	\$6,272,828	\$1,081	\$1,355,517	\$234	\$16,396,157	\$2,825
Montgomery	\$20,184,610	\$660	\$25,137,543	\$825	\$4,401,962	\$145	\$60,342,158	\$1,981
Morris	\$4,796,605	\$899	\$3,387,758	\$642	\$977,480	\$185	\$14,369,467	\$2,722
Morton	\$1,806,911	\$700	\$1,356,788	\$546	\$470,105	\$189	\$10,392,752	\$4,182
Nemaha	\$14,082,038	\$1,392	\$8,887,026	\$883	\$1,410,259	\$140	\$25,562,383	\$2,540
Neosho	\$11,118,976	\$721	\$14,482,691	\$931	\$2,779,387	\$179	\$24,354,720	\$1,566
Ness	\$2,917,905	\$1,115	\$2,867,252	\$1,096	\$691,397	\$264	\$13,073,027	\$4,995
Norton	\$4,419,399	\$829	\$3,535,302	\$663	\$895,466	\$168	\$10,734,823	\$2,012
Osage	\$13,414,506	\$848	\$6,243,964	\$397	\$2,484,500	\$158	\$27,547,264	\$1,750
Osborne	\$2,964,916	\$865	\$2,106,609	\$628	\$642,051	\$191	\$11,067,999	\$3,301
Ottawa	\$5,236,392	\$900	\$1,915,499	\$327	\$993,603	\$170	\$16,219,928	\$2,771
Pawnee	\$5,080,322	\$829	\$4,051,277	\$674	\$1,158,814	\$193	\$14,830,784	\$2,467
Phillips	\$4,631,912	\$973	\$3,660,231	\$773	\$1,004,006	\$212	\$16,230,926	\$3,429
Pottawatomie	\$26,157,387	\$991	\$37,493,171	\$1,395	\$3,147,750	\$117	\$74,586,449	\$2,775
Pratt	\$9,184,199	\$1,011	\$11,632,785	\$1,273	\$1,716,047	\$188	\$32,848,255	\$3,595
Rawlins	\$2,841,599	\$1,154	\$1,599,974	\$658	\$445,613	\$183	\$11,255,629	\$4,628
Reno	\$53,310,685	\$867	\$65,880,967	\$1,073	\$9,453,795	\$154	\$112,658,728	\$1,834
Republic	\$3,810,736	\$824	\$3,538,384	\$767	\$885,699	\$192	\$43,646,386	\$9,462
Rice	\$7,784,691	\$841	\$6,497,996	\$700	\$1,385,965	\$149	\$27,090,364	\$2,918
Riley	\$55,698,693	\$780	\$60,878,692	\$839	\$8,044,286	\$111	\$121,449,798	\$1,674
Rooks	\$4,484,114	\$938	\$3,743,236	\$788	\$812,928	\$171	\$14,671,402	\$3,090
Rush	\$2,854,002	\$1,008	\$1,792,467	\$638	\$612,460	\$218	\$10,041,286	\$3,573
Russell	\$5,219,716	\$776	\$6,128,390	\$926	\$1,378,687	\$208	\$18,536,164	\$2,800
Saline	\$55,040,952	\$1,037	\$77,400,725	\$1,448	\$7,611,480	\$142	\$90,642,576	\$1,696
Scott	\$6,523,587	\$1,325	\$5,482,714	\$1,116	\$1,277,402	\$260	\$15,788,610	\$3,213
Sedgwick	\$579,815,963	\$1,097	\$644,157,207	\$1,202	\$68,819,331	\$128	\$816,487,885	\$1,523
Seward	\$15,990,583	\$759	\$24,579,915	\$1,155	\$3,235,914	\$152	\$41,982,170	\$1,973
Shawnee	\$179,756,567	\$1,011	\$194,317,187	\$1,092	\$27,186,661	\$153	\$336,483,965	\$1,891
Sheridan	\$3,089,467	\$1,275	\$2,255,648	\$941	\$629,634	\$263	\$10,069,594	\$4,201
Sherman	\$5,135,409	\$879	\$7,078,939	\$1,221	\$1,117,018	\$193	\$15,782,560	\$2,723
Smith	\$2,728,153	\$760	\$2,527,484	\$714	\$677,265	\$191	\$13,278,850	\$3,750
Stafford	\$3,458,321	\$885	\$2,591,121	\$664	\$716,547	\$184	\$15,519,830	\$3,978
Stanton	\$2,156,809	\$1,135	\$1,382,807	\$668	\$721,212	\$348	\$8,905,685	\$4,300
Stevens	\$5,161,452	\$1,017	\$4,366,402	\$867	\$1,109,603	\$220	\$15,265,661	\$3,032
Sumner	\$17,908,736	\$802	\$13,592,281	\$609	\$3,527,995	\$158	\$45,535,613	\$2,039
Thomas	\$9,040,073	\$1,149	\$12,296,428	\$1,576	\$1,671,655	\$214	\$24,970,390	\$3,201
Trego	\$2,842,064	\$1,041	\$2,929,662	\$1,056	\$480,385	\$173	\$10,683,745	\$3,851
Wabaunsee	\$6,784,151	\$961	\$3,204,643	\$451	\$1,180,606	\$166	\$16,072,893	\$2,260
Wallace	\$1,444,474	\$957	\$1,349,344	\$917	\$346,159	\$235	\$6,884,182	\$4,677
Washington	\$6,490,837	\$1,179	\$3,030,033	\$544	\$893,154	\$160	\$18,509,019	\$3,322
Wichita	\$6,582,934	\$3,162	\$1,593,047	\$769	\$569,383	\$275	\$8,544,934	\$4,124
Wilson	\$6,297,093	\$751	\$5,146,724	\$613	\$1,268,180	\$151	\$15,820,020	\$1,884
Woodson	\$2,126,000	\$683	\$1,608,154	\$517	\$562,256	\$181	\$8,038,428	\$2,584
Wyandotte	<u>\$87,559,786</u>	\$530	<u>\$177,860,164</u>	\$1,050	<u>\$23,783,389</u>	\$140	<u>\$343,810,902</u>	\$2,029
Total	\$4,013,875,462	\$1,365	\$3,117,661,783	\$1,050	\$447,418,132	\$151	\$6,476,313,948	\$2,180

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

## Selected 2025 Enacted Kansas Legislation

### Property Tax

**Senate Bill 35** eliminates the statewide mill levies of 1.0 mills for state educational buildings and 0.5 mills for state institutions buildings (beginning in tax year 2026) and creates demand transfers from the State General Fund to the Kansas Educational Building Fund and to the State Institutions Building Fund (beginning in fiscal year 2027).

**House Bill 2125** reauthorizes the statewide school finance mill levy, modifies certain dates related to municipal budgeting, modifies the form required for revenue neutral rate notices and continues the state reimbursement of printing and postage costs associated with such notices, and prohibits filing fees at the State Board of Tax Appeals when prior appeals remain pending.

**House Bill 2231** redefines “income” for a refund option within the Homestead Property Tax Refund Act and exempts certain personal property from taxation.

### Taxation

**Senate Bill 9** creates the Kansas Land and Military Installation Protection Act (Act) and prohibits government agencies from purchasing or acquiring drones whose critical components were produced in a country of concern, or whose critical components were produced or owned by a foreign principal.

**Senate Bill 98** provides a sales tax exemption to certain firms making eligible investments in a qualified data center.

**Senate Bill 199** permits year-round fireworks sales under certain conditions and makes additional changes to law related to the sale of fireworks.

**Senate Bill 227** changes the percentages of expenses allowable as a tax credit for the restoration and preservation of historic structures.

**Senate Bill 269** provides for reduction in state income and privilege tax rates contingent upon the balance of the Budget Stabilization Fund and growth in the State General Fund (SGF) receipts from income and privilege taxes in excess of the FY 2024 amount, adjusted for inflation.

**House Bill 2062** allows a personal exemption for any unborn child for the purposes of income taxation.

**House Bill 2231** modifies Kansas income tax personal exemption provisions, redefines “income” for a refund option within the Homestead Property Tax Refund Act, amends the apportionment of income of multistate corporations and makes associated changes, and exempts certain personal property from taxation.

## **Selected 2025 Enacted Kansas Legislation**

**House Bill 2275** authorizes the submission of local sales taxes to voters in Finney, Jackson, Pawnee, and Seward counties; modifies the apportionment of countywide sales taxes; and specifies that a sales tax exemption certificate is not required for the sales tax exemption for certain custom meat processing services.

**House Bill 2280** amends several laws applicable to veterans and military spouses.

**House Bill 2289** makes changes to the Kansas Affordable Housing Tax Credit and Kansas Housing Investor Tax Credit programs and provides for the incremental discontinuation of the Kansas Affordable Housing Tax Credit Program.

### **Vehicles**

**Senate Bill 42** enacts the Kansas Real Time Motor Vehicle Insurance Verification Act (Act) to require the Commissioner of Insurance to establish a web-based system for online verification of motor vehicle insurance.

**Senate Bill 97** requires vehicle dealers to obtain a dealer inventory-only title for any used all-terrain vehicle, work-site utility vehicle, recreational off-highway vehicle or motorcycle that such dealer obtains.

**House Bill 2020** requires the director of the division of motor vehicles to make quarterly reports of names and addresses of noncitizens to the secretary of state.

**House Bill 2030** exempts dealers and manufacturers of trailers from specified provisions of the Vehicle Dealers and Manufacturers Licensing Act. The exemptions would not apply to dealers and manufacturers of semitrailers or travel trailers or to a dealer in the sale or exchange of any type of vehicle other than trailers.

**House Bill 2122** amends law regarding registration fees of trucks, truck tractors, and electric and hybrid vehicles.

**House Bill 2201** authorizes issuance of three new license plates on and after January 1, 2026; amends certain requirements for the issuance of certain specialized plates to military veterans; and amends law regarding personalized license plates and decals on license plates.

**House Bill 2335** authorizes issuance of the Hunter Nation distinctive license plate on and after January 1, 2026, for use on a passenger vehicle or truck registered for a gross weight of 20,000 pounds or less.

## Selected 2025 Enacted Kansas Legislation

### Miscellaneous

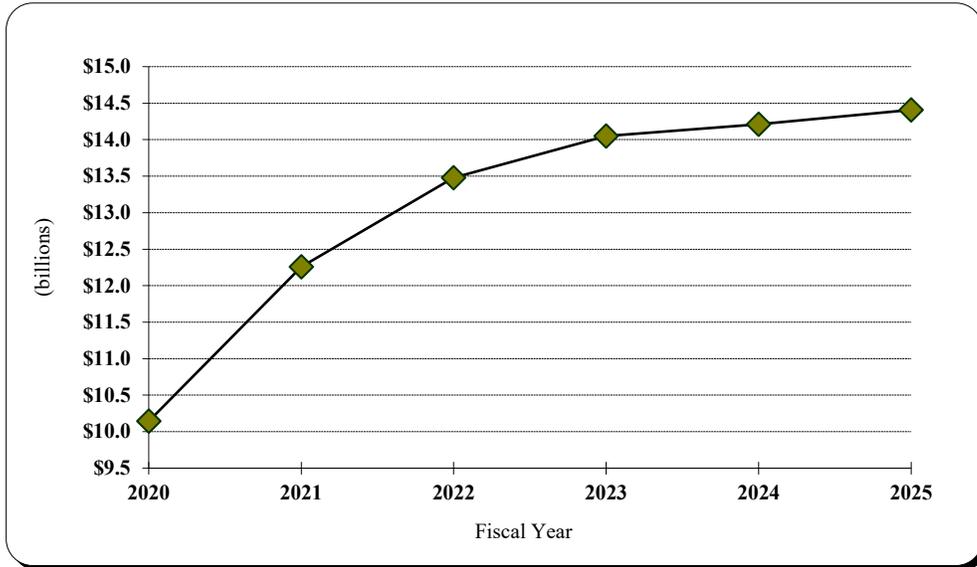
**Senate Bill 77** requires state agencies to provide notice of revocation thereof; removing certain abolished or inactive state agencies from the five-year agency review requirement.

**House Bill 2134** limits the fees that could be charged by a public agency in response to Kansas Open Records Act (KORA) requests and allows a requester to appeal a fee's reasonableness to the Secretary of Administration if the responding public agency is within the Executive Branch.

**House Bill 2313** relates to artificial intelligence platforms; prohibits the use of artificial intelligence platforms of concern on state-issued devices and networks; prohibits medical and research facilities from using genetic sequencers or operational software used for genetic analysis that is produced in or by a foreign adversary.

## Total Department of Revenue Collections before Refunds

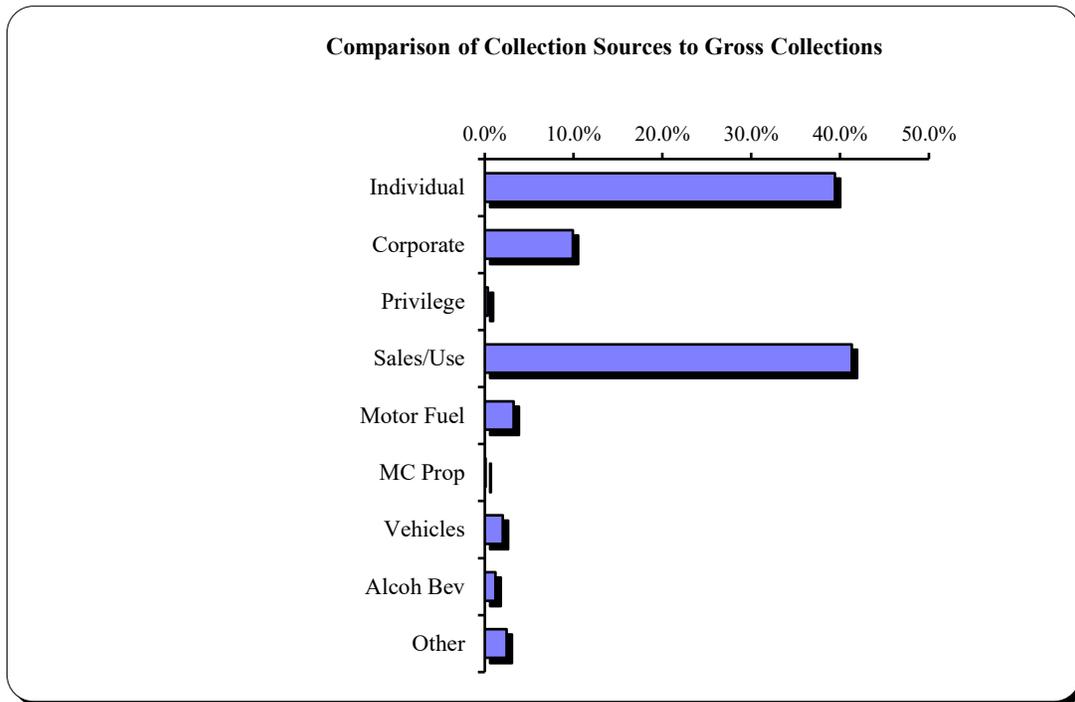
Total Department of Revenue Collections (before refunds) increased by 1.4% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Percent Change</u>
2020	\$10,143,619,478	-3.8%
2021	\$12,257,611,637	20.8%
2022	\$13,479,306,529	10.0%
2023	\$14,051,211,294	4.2%
2024	\$14,209,568,265	1.1%
2025	\$14,407,935,239	1.4%

## Gross Total Collections and by Source

Collections by Department of Revenue

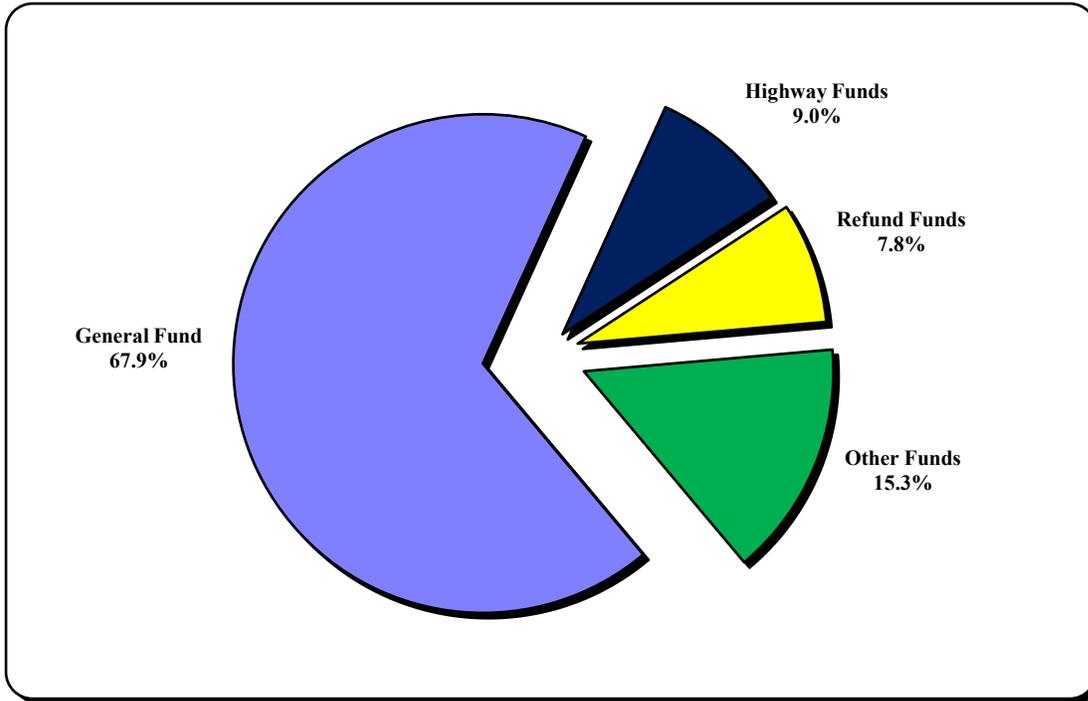


<u>Source</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2025</u>	<u>Percent Change</u>	<u>Percent of FY2025 Total</u>
Individual Income Taxes	\$5,393,819,086	\$5,680,903,581	5.3%	39.4%
Corporate Income Taxes	\$1,486,762,307	\$1,429,529,289	-3.8%	9.9%
Privilege Taxes	\$51,111,512	\$51,163,111	0.1%	0.4%
State and Local Sales and Use Taxes	\$5,981,637,424	\$5,952,060,326	-0.5%	41.3%
Motor Fuel Taxes	\$462,343,453	\$466,271,554	0.8%	3.2%
Property Taxes: Commercial Vehicle Fee*	\$11,786,049	\$11,760,911	-0.2%	0.1%
Division of Vehicles	\$282,055,226	\$288,982,976	2.5%	2.0%
Alcoholic Beverage Control	\$177,071,918	\$175,037,988	-1.1%	1.2%
Other Taxes and Fees	<u>\$362,981,290</u>	<u>\$352,225,503</u>	-3.0%	2.4%
<b>Total</b>	<b>\$14,209,568,265</b>	<b>\$14,407,935,239</b>	<b>1.4%</b>	<b>100.0%</b>

\*Corporate Franchise Tax repealed effective Tax Year 2011; Motor Carrier Property Tax repealed and replaced with Commercial Vehicle Fee effective January 1, 2014.

Other taxes and fees include: bingo; corporate franchise tax; 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

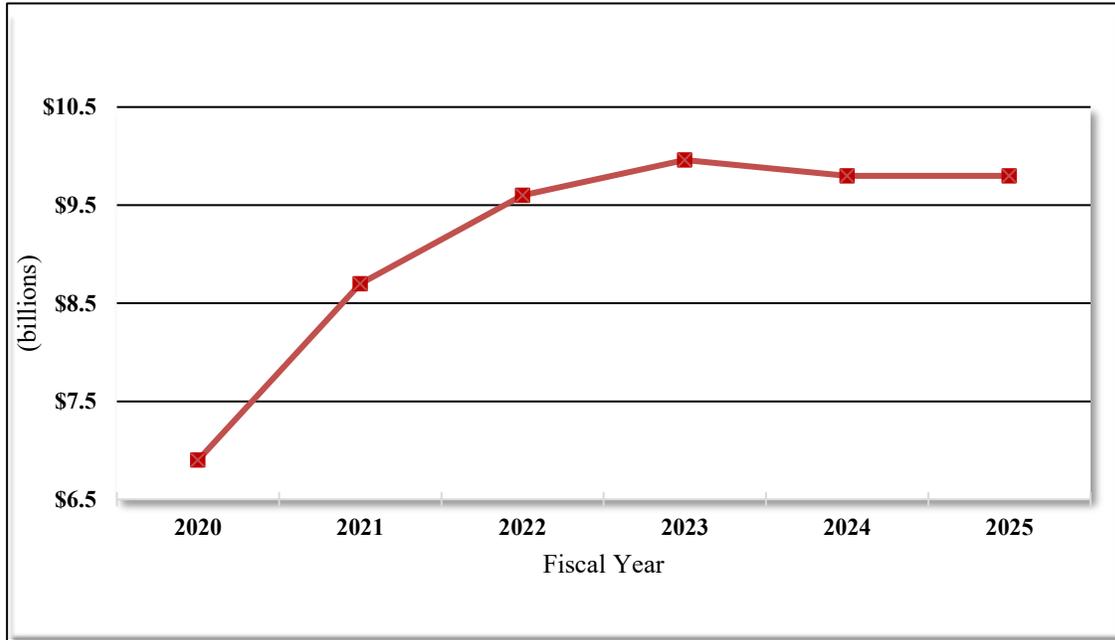


<u>Fund</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2025</u>	<u>Percent Change</u>	<u>Fiscal Year 2025 Percent Total</u>
State General Fund	\$9,780,427,322	\$9,779,867,388	0.0%	67.9%
All Highway Funds	\$1,275,989,792	\$1,296,652,847	1.6%	9.0%
All Refund Funds	\$966,463,815	\$1,129,696,561	16.9%	7.8%
Other Funds	<u>\$2,186,687,336</u>	<u>\$2,201,718,443</u>	0.7%	<u>15.3%</u>
Total	\$14,209,568,265	\$14,407,935,239	1.4%	100.0%

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

Collections by Department of Revenue

Fiscal Year 2025 State General Fund Collections decreased by 0.01% compared to the prior fiscal year.



### General Fund Collections by Source

<u>Source</u>	<u>Fiscal Year</u> <u>2024</u>	<u>Fiscal Year</u> <u>2025</u>	<u>Percent</u> <u>Change</u>
Commercial Vehicle Fees*	\$11,786,049	\$11,760,911	-0.21%
Individual Income Tax	\$4,503,615,413	\$4,675,735,595	3.82%
Corporate Income	\$1,419,200,508	\$1,313,558,011	-7.44%
Privilege	\$46,579,608	\$48,986,187	5.17%
Sales Tax	\$2,678,277,942	\$2,581,698,730	-3.61%
Use Tax	\$861,205,159	\$893,761,382	3.78%
Alcoholic Beverage Taxes, Fees, Fines	\$127,825,400	\$125,978,493	-1.44%
Cigarette/Tobacco Tax **	\$104,896,596	\$96,261,221	-8.23%
Mineral Tax	\$24,306,862	\$26,493,817	9.00%
Other ***	<u>\$2,733,785</u>	<u>\$5,633,041</u>	nc
<b>Total</b>	<b>\$9,780,427,322</b>	<b>\$9,779,867,388</b>	<b>-0.01%</b>

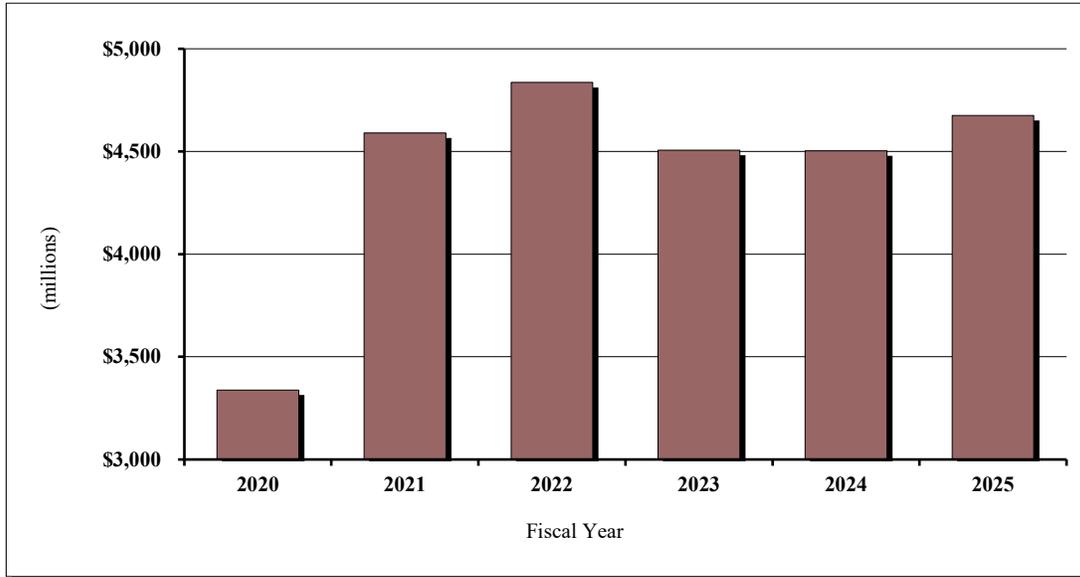
\* Includes motor carrier property tax and commercial vehicle fees - the motor carrier prop tax was repealed in 2014.

\*\* Cigarette/Tobacco includes electronic cigarettes.

\*\*\* Other includes: bingo; corporate franchise tax; 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.

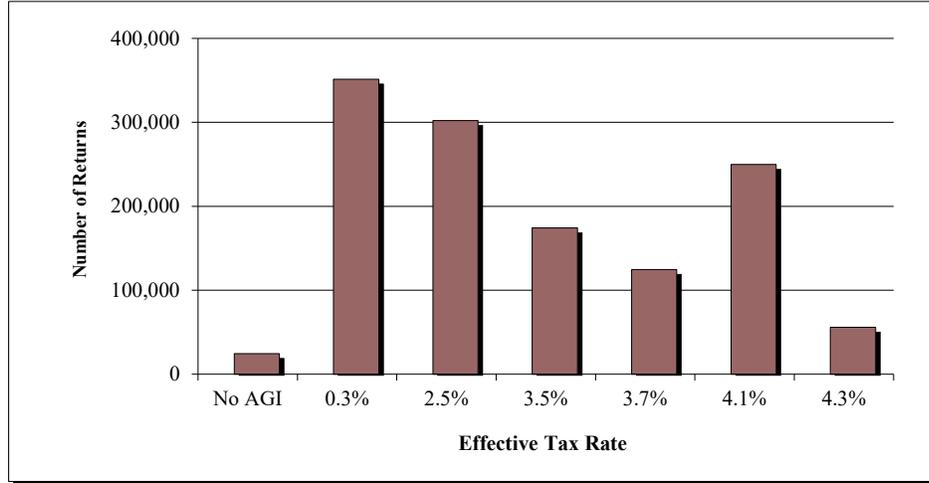


<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2020	\$3,338,185,250	(11.1%)
2021	\$4,590,260,951	37.5%
2022	\$4,836,130,575	5.4%
2023	\$4,507,006,658	-6.8%
2024	\$4,503,615,413	-0.1%
2025	\$4,675,735,595	3.8%

## Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 2023 Returns Processed in Calendar Year 2024

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 -	24,616	(\$1,174,642,335)	(\$294,906)
0.3%	\$0 - \$25,000	351,216	\$4,248,091,224	\$ 12,993,595
2.5%	\$25,000.01 - \$50,000	301,947	\$11,177,247,478	\$ 277,438,878
3.5%	\$50,000.01 - \$75,000	174,414	\$10,676,063,000	\$ 368,486,770
3.7%	\$75,000.01 - \$100,000	124,705	\$10,816,098,234	\$ 396,895,190
4.1%	\$100,000.01 - \$250,000	249,687	\$37,068,378,073	\$ 1,503,567,566
4.3%	\$250,000.01 - Over	<u>55,853</u>	<u>\$34,088,777,364</u>	<u>\$1,454,788,369</u>
3.8%	Total Kansas Residents	1,282,438	\$106,900,013,038	\$4,013,875,462

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

KDOR Checkoff donations	Number of Taxpayers	Dollars Donated
Breast Cancer Research	1,368	\$42,422
Creative Arts	890	\$12,980
Hometown Hero	807	\$14,339
Kansas Historic Sites	2,692	\$29,473
Meals on Wheels	2,508	\$92,530
Military Emergency Relief	1,098	\$28,086
Non Game Wildlife	2,788	\$69,063
School District	<u>1,077</u>	<u>\$47,111</u>
Total	13,228	\$336,006

## Number of K40 Tax Returns by Filing Status

### Resident Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2019	513,285	25,997	599,614	147,131	1,286,027
	39.9%	2.0%	46.6%	11.4%	100.0%
2020	512,141	27,525	622,184	145,509	1,307,359
	39.2%	2.1%	47.6%	11.1%	100.0%
2021	502,611	27,714	608,028	142,221	1,280,574
	39.2%	2.2%	47.5%	11.1%	100.0%
2022	502,271	27,318	599,882	141,644	1,271,115
	39.5%	2.1%	47.2%	11.1%	100.0%
2023	501,745	29,128	607,903	143,662	1,282,438
	39.5%	2.3%	47.8%	11.3%	100.9%

### Non-Resident and Part-Year Filers

Tax Year	Married Filing Jointly	Married Filing Separately	Single	Head of Household	Total
2019	141,848	7,119	132,556	29,078	310,601
	45.7%	2.3%	42.7%	9.4%	100.0%
2020	137,579	7,310	132,313	27,742	304,944
	45.1%	2.4%	43.4%	9.1%	100.0%
2021	136,184	7,163	132,254	26,127	301,728
	45.1%	2.4%	43.8%	8.7%	100.0%
2022	136,711	7,161	129,944	25,949	299,765
	45.6%	2.4%	43.3%	8.7%	100.0%
2023	137,364	7,461	129,733	25,763	300,321
	10.8%	0.6%	10.2%	2.0%	23.6%

## Individual Income Tax for Tax Year 2023 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	5,443	\$319,581,324	\$11,315,017	0.3%	\$2,079	70
Anderson	3,211	\$184,148,047	\$6,671,243	0.2%	\$2,078	71
Atchison	5,815	\$348,108,906	\$11,951,177	0.4%	\$2,055	76
Barber	1,745	\$111,078,120	\$4,229,007	0.1%	\$2,423	41
Barton	10,099	\$625,760,218	\$23,065,892	0.7%	\$2,284	50
Bourbon	5,498	\$273,518,977	\$8,921,804	0.3%	\$1,623	103
Brown	3,619	\$215,285,816	\$7,744,457	0.2%	\$2,140	66
Butler	28,511	\$2,383,942,247	\$95,573,199	2.9%	\$3,352	2
Chase	1,005	\$68,032,871	\$2,692,022	0.1%	\$2,679	27
Chautauqua	1,144	\$63,255,678	\$2,071,561	0.1%	\$1,811	97
Cherokee	6,590	\$412,355,719	\$11,881,856	0.4%	\$1,803	98
Cheyenne	1,041	\$55,090,768	\$2,126,694	0.1%	\$2,043	78
Clark	817	\$55,805,983	\$2,104,924	0.1%	\$2,576	33
Clay	3,379	\$189,507,820	\$6,970,179	0.2%	\$2,063	74
Cloud	3,332	\$176,404,606	\$6,278,971	0.2%	\$1,884	94
Coffey	3,465	\$239,802,574	\$9,354,306	0.3%	\$2,700	24
Comanche	623	\$32,029,961	\$1,270,427	0.0%	\$2,039	79
Cowley	12,764	\$720,502,963	\$24,528,631	0.7%	\$1,922	91
Crawford	14,485	\$865,547,318	\$29,170,928	0.9%	\$2,014	81
Decatur	1,090	\$54,186,966	\$1,898,798	0.1%	\$1,742	100
Dickinson	7,852	\$453,493,346	\$16,491,646	0.5%	\$2,100	68
Doniphan	2,740	\$177,666,890	\$5,453,185	0.2%	\$1,990	83
Douglas	42,594	\$3,376,897,938	\$132,703,128	4.0%	\$3,116	9
Edwards	1,168	\$73,920,842	\$2,657,358	0.1%	\$2,275	51
Elk	1,044	\$53,019,542	\$1,710,373	0.1%	\$1,638	102
Ellis	11,566	\$794,415,376	\$31,594,086	1.0%	\$2,732	22
Ellsworth	2,503	\$154,622,604	\$5,934,691	0.2%	\$2,371	45
Finney	15,704	\$1,037,079,580	\$38,960,967	1.2%	\$2,481	38
Ford	13,234	\$792,609,148	\$28,958,744	0.9%	\$2,188	61
Franklin	10,691	\$662,291,848	\$23,730,815	0.7%	\$2,220	56
Geary	9,754	\$458,660,122	\$14,658,707	0.4%	\$1,503	104
Gove	1,126	\$76,333,444	\$3,009,312	0.1%	\$2,673	28
Graham	1,004	\$54,027,628	\$2,161,545	0.1%	\$2,153	64
Grant	2,636	\$171,540,530	\$6,448,282	0.2%	\$2,446	40
Gray	2,482	\$197,708,929	\$8,098,968	0.2%	\$3,263	5
Greeley	491	\$34,765,117	\$1,326,298	0.0%	\$2,701	23
Greenwood	2,251	\$124,229,672	\$4,347,074	0.1%	\$1,931	89
Hamilton	787	\$35,268,287	\$1,888,153	0.1%	\$2,399	44
Harper	2,098	\$118,598,374	\$3,945,328	0.1%	\$1,881	95
Harvey	17,662	\$1,079,033,494	\$40,127,455	1.2%	\$2,272	52
Haskell	1,276	\$91,361,642	\$3,608,558	0.1%	\$2,828	18
Hodgeman	694	\$50,575,000	\$2,070,588	0.1%	\$2,984	11
Jackson	5,814	\$349,385,525	\$12,737,786	0.4%	\$2,191	60
Jefferson	8,165	\$567,366,722	\$21,645,070	0.7%	\$2,651	29
Jewell	1,176	\$66,978,946	\$2,461,668	0.1%	\$2,093	69
Johnson	239,516	\$30,717,794,798	\$1,117,726,732	33.7%	\$4,667	1
Kearny	1,387	\$103,478,825	\$4,018,206	0.1%	\$2,897	16
Kingman	3,021	\$203,947,161	\$8,416,591	0.3%	\$2,786	20
Kiowa	916	\$59,548,852	\$2,388,700	0.1%	\$2,608	30
Labette	7,647	\$384,605,089	\$12,899,910	0.4%	\$1,687	101
Lane	633	\$39,820,718	\$1,700,831	0.1%	\$2,687	25
Leavenworth	27,357	\$1,887,503,386	\$65,775,494	2.0%	\$2,404	43
Lincoln	1,286	\$68,144,012	\$2,581,473	0.1%	\$2,007	82
Linn	4,043	\$225,450,561	\$7,772,004	0.2%	\$1,922	90
Logan	1,171	\$69,804,997	\$2,649,621	0.1%	\$2,263	53
Lyon	13,021	\$736,950,868	\$26,843,593	0.8%	\$2,062	75
Marion	4,562	\$296,467,683	\$10,682,507	0.3%	\$2,342	48
Marshall	4,508	\$276,997,631	\$11,203,877	0.3%	\$2,485	37

## Individual Income Tax for Tax Year 2023 by County

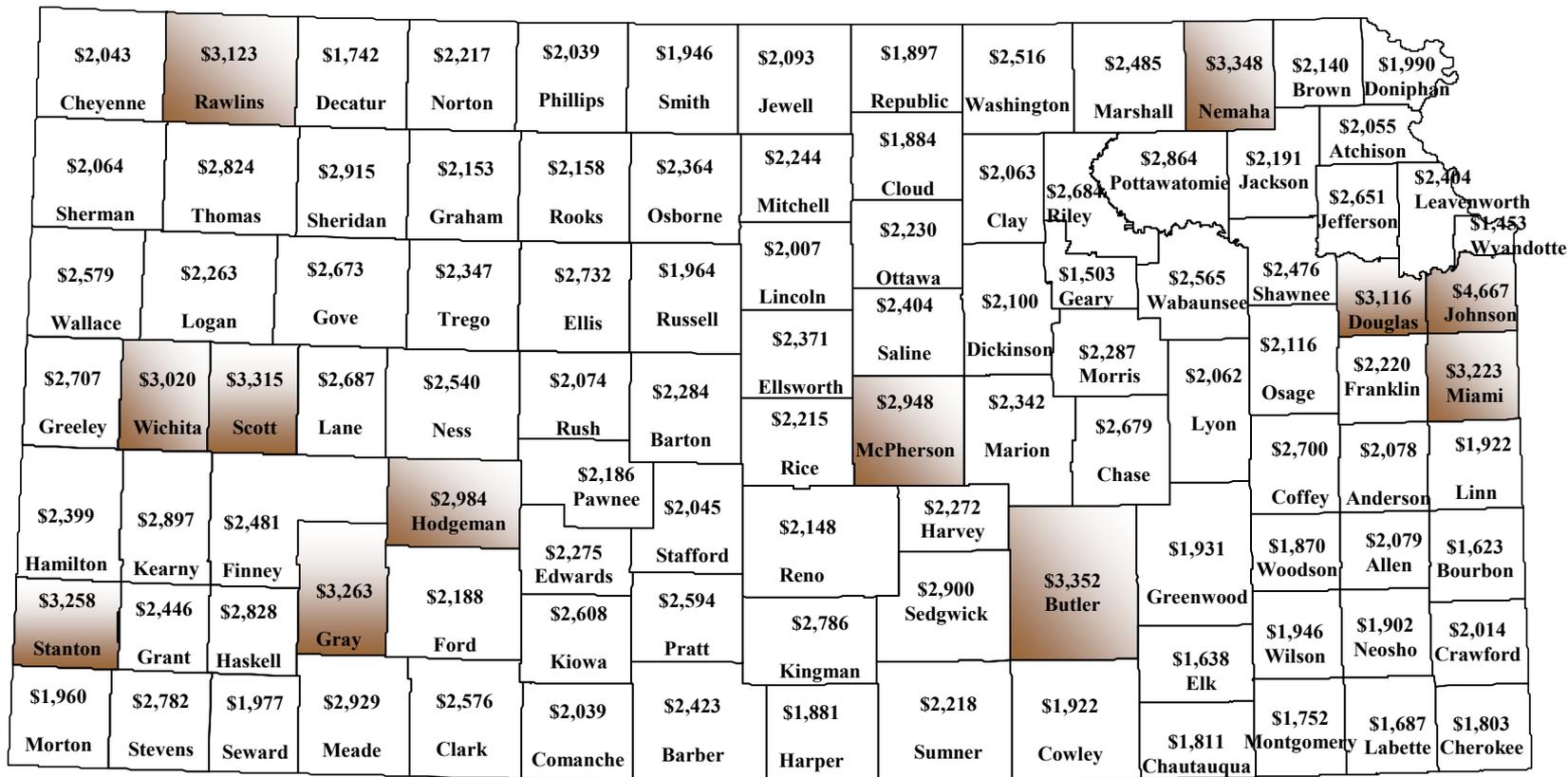
Resident Taxpayers Only

County	Number Returns	Kansas Adjusted Gross Income	Tax Year Liability	Percent of Total Liability	Per Return Average	
					Tax Liability	Rank
McPherson	11,879	\$890,309,507	\$35,023,264	1.1%	\$2,948	12
Meade	1,342	\$98,024,184	\$3,930,745	0.1%	\$2,929	13
Miami	11,791	\$1,027,458,738	\$37,997,307	1.1%	\$3,223	7
Mitchell	2,695	\$165,755,604	\$6,048,630	0.2%	\$2,244	54
Montgomery	11,523	\$620,249,102	\$20,184,610	0.6%	\$1,752	99
Morris	2,097	\$125,323,416	\$4,796,605	0.1%	\$2,287	49
Morton	922	\$55,734,362	\$1,806,911	0.1%	\$1,960	86
Nemaha	4,206	\$345,678,967	\$14,082,038	0.4%	\$3,348	3
Neosho	5,847	\$317,314,136	\$11,118,976	0.3%	\$1,902	92
Ness	1,149	\$73,690,636	\$2,917,905	0.1%	\$2,540	35
Norton	1,993	\$117,222,459	\$4,419,399	0.1%	\$2,217	58
Osage	6,340	\$369,079,357	\$13,414,506	0.4%	\$2,116	67
Osborne	1,254	\$74,497,185	\$2,964,916	0.1%	\$2,364	46
Ottawa	2,348	\$139,819,993	\$5,236,392	0.2%	\$2,230	55
Pawnee	2,324	\$134,842,253	\$5,080,322	0.2%	\$2,186	62
Phillips	2,272	\$121,562,056	\$4,631,912	0.1%	\$2,039	80
Pottawatomie	9,132	\$668,073,725	\$26,157,387	0.8%	\$2,864	17
Pratt	3,541	\$237,922,023	\$9,184,199	0.3%	\$2,594	31
Rawlins	910	\$65,665,918	\$2,841,599	0.1%	\$3,123	8
Reno	24,816	\$1,491,689,909	\$53,310,685	1.6%	\$2,148	65
Republic	2,009	\$105,909,202	\$3,810,736	0.1%	\$1,897	93
Rice	3,514	\$210,246,323	\$7,784,691	0.2%	\$2,215	59
Riley	20,754	\$1,452,124,077	\$55,698,693	1.7%	\$2,684	26
Rooks	2,078	\$116,958,128	\$4,484,114	0.1%	\$2,158	63
Rush	1,376	\$75,590,757	\$2,854,002	0.1%	\$2,074	72
Russell	2,658	\$141,668,841	\$5,219,716	0.2%	\$1,964	85
Saline	22,892	\$1,463,735,309	\$55,040,952	1.7%	\$2,404	42
Scott	1,968	\$161,526,255	\$6,523,587	0.2%	\$3,315	4
Sedgwick	199,950	\$14,753,565,466	\$579,815,963	17.5%	\$2,900	15
Seward	8,087	\$472,550,055	\$15,990,583	0.5%	\$1,977	84
Shawnee	72,588	\$4,744,444,673	\$179,756,567	5.4%	\$2,476	39
Sheridan	1,060	\$73,662,602	\$3,089,467	0.1%	\$2,915	14
Sherman	2,488	\$148,892,718	\$5,135,409	0.2%	\$2,064	73
Smith	1,402	\$76,267,476	\$2,728,153	0.1%	\$1,946	88
Stafford	1,691	\$92,112,390	\$3,458,321	0.1%	\$2,045	77
Stanton	662	\$53,928,618	\$2,156,809	0.1%	\$3,258	6
Stevens	1,855	\$132,627,278	\$5,161,452	0.2%	\$2,782	21
Sumner	8,076	\$493,270,859	\$17,908,736	0.5%	\$2,218	57
Thomas	3,201	\$227,796,988	\$9,040,073	0.3%	\$2,824	19
Trego	1,211	\$73,784,047	\$2,842,064	0.1%	\$2,347	47
Wabaunsee	2,645	\$170,829,299	\$6,784,151	0.2%	\$2,565	34
Wallace	560	\$37,163,117	\$1,444,474	0.0%	\$2,579	32
Washington	2,580	\$168,516,739	\$6,490,837	0.2%	\$2,516	36
Wichita	2,180	\$167,119,778	\$6,582,934	0.2%	\$3,020	10
Wilson	3,236	\$187,171,143	\$6,297,093	0.2%	\$1,946	87
Woodson	1,137	\$58,229,286	\$2,126,000	0.1%	\$1,870	96
Wyandotte	60,247	\$3,061,525,671	\$87,559,786	2.6%	\$1,453	105
KS Residents with county indicator	1,129,742	89,577,442,634	3,312,144,088		\$2,932	
KS Residents with no county indicator	<u>152,696</u>	<u>\$17,322,570,404</u>	<u>\$701,731,374</u>		\$4,596	
Total Residents	1,282,438	106,900,013,038	4,013,875,462	88.4%	\$3,130	
Non-Residents	248,755	\$123,726,888,797	\$453,727,857	10.0%	\$1,824	
Part-Year Residents	<u>51,566</u>	<u>\$3,923,376,180</u>	<u>\$74,518,270</u>	1.6%	\$1,445	
All Taxpayers	1,582,759	234,550,278,015	4,542,121,589	100.0%	\$2,870	

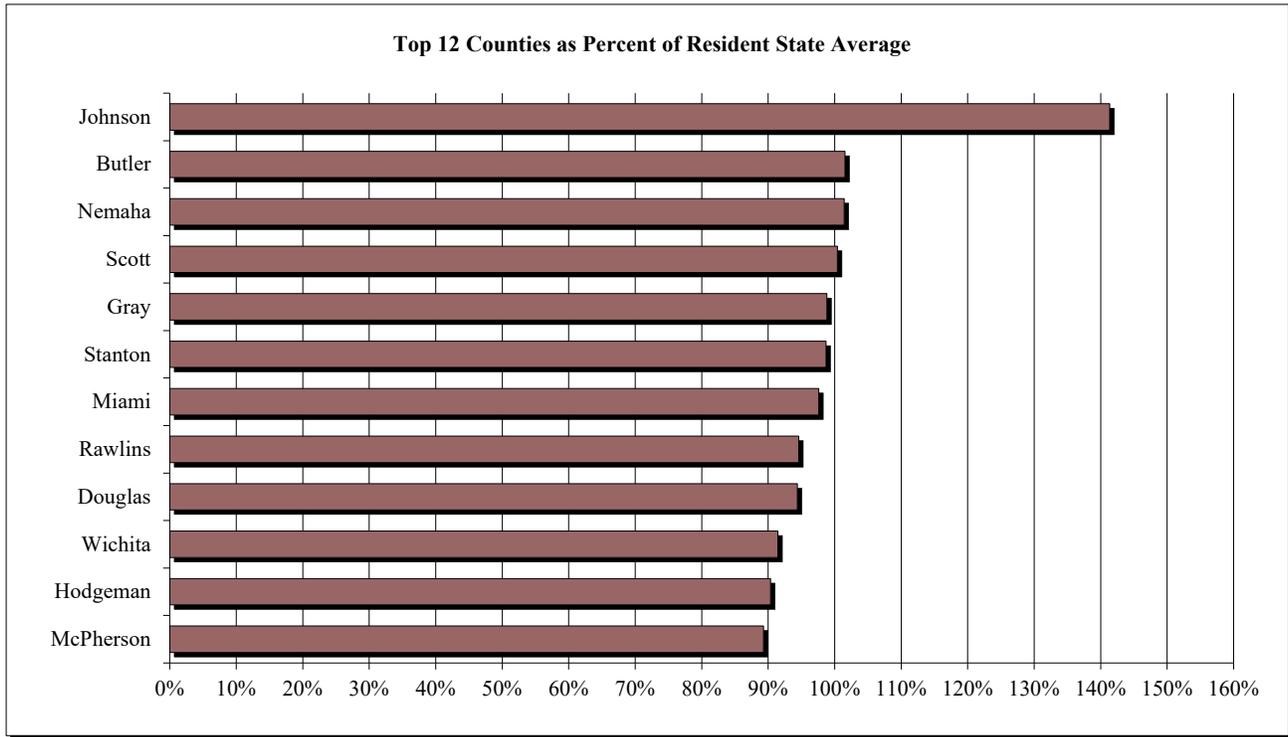
### Individual Income Tax Liability Tax Year 2023

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. Detailed information is contained on pages 24 and 25 of this report.

 Top 12 counties with highest average tax liability per return



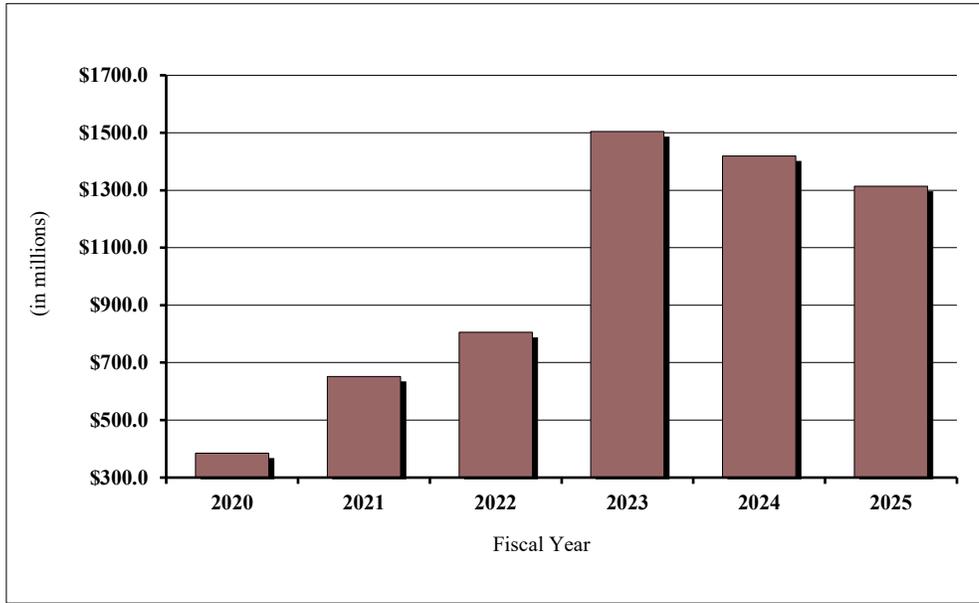
## Top Twelve Kansas Counties with Highest Average Tax Liability per Return Tax Year 2023



<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	\$4,667	1	141%
Butler	\$3,352	2	102%
Nemaha	\$3,348	3	101%
Scott	\$3,315	4	100%
Gray	\$3,263	5	99%
Stanton	\$3,258	6	99%
Miami	\$3,223	7	98%
Rawlins	\$3,123	8	95%
Douglas	\$3,116	9	94%
Wichita	\$3,020	10	91%
Hodgeman	\$2,984	11	90%
McPherson	\$2,948	12	89%
Average Kansas Residents (top 12 counties)	\$3,301		100%

## Corporate Income Tax Amount to the State General Fund after Refunds

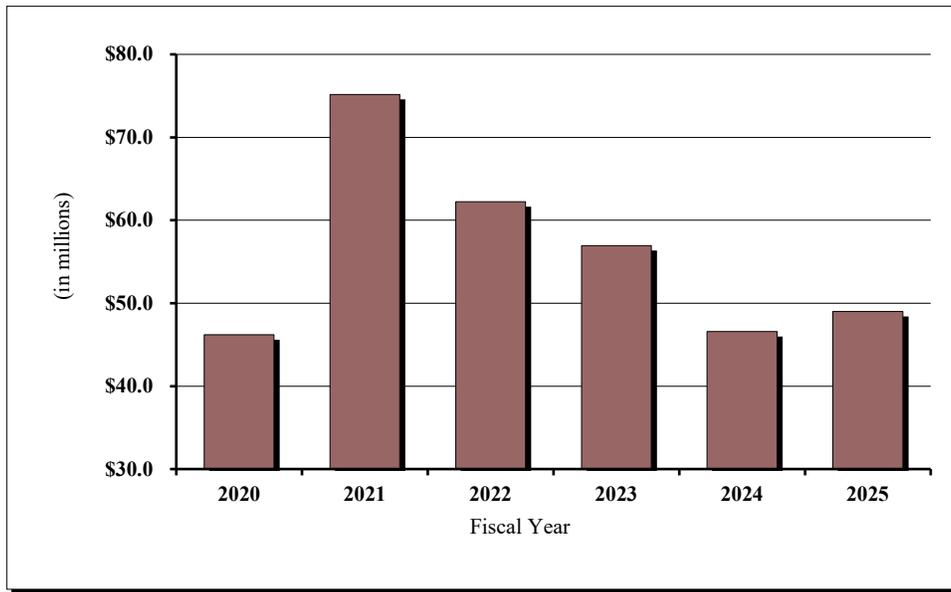
The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2020	\$384,407,313	-12.1%
2021	\$652,285,999	69.7%
2022	\$806,034,558	23.6%
2023	\$1,504,575,002	86.7%
2024	\$1,419,200,508	-5.7%
2025	\$1,313,558,011	-7.4%

## 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. During the 2024 legislative session the privilege normal tax rate was reduced. For banks, the normal tax rate was reduced from 2.25 percent to 1.94 percent for tax year 2024 and all years thereafter. For trust companies and savings and loan associations, the normal tax rate was reduced from 2.25 percent to 1.93 percent for tax year 2024 and all years thereafter.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2020	\$46,196,538	-5.0%
2021	\$75,149,145	62.7%
2022	\$62,226,970	-17.2%
2023	\$56,944,289	-8.5%
2024	\$46,579,608	-18.2%
2025	\$48,986,187	5.2%

**Corporate Income and Financial Institution Tax Liabilities by Bracket**  
Returns Processed In Calendar Year 2024

**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	14,620	54.1%	(\$538,983)	-0.1%
\$0 - \$75,000	8,019	30.2%	\$5,536,384	0.7%
\$75,000.01 - \$100,000	524	1.8%	\$2,316,318	0.3%
\$100,000.01 - \$500,000	2,070	7.7%	\$30,517,622	3.6%
\$500,000.01 - \$1,000,000	478	2.0%	\$21,918,180	2.6%
\$1,000,000.01 - Over	<u>1,245</u>	4.1%	<u>\$791,354,475</u>	93.0%
Total	26,956	100.0%	851,103,996	100.0%

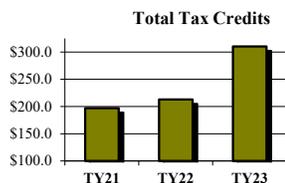
**Bank and Savings and Loan Tax Liability By Taxable Income Bracket**

<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	53	15.2%	(\$177,094)	-0.3%
\$0 - \$500,000	100	28.7%	\$713,602	1.3%
\$500,000.01 - \$1,000,000	40	11.5%	\$1,232,787	2.2%
\$1,000,000.01 - Over	<u>156</u>	44.7%	<u>\$53,959,796</u>	96.8%
Total	349	100.0%	\$55,729,091	100.0%

# Tax Year 2023 Kansas Department of Revenue Tax Credits

## Tax Credits Allowed on Returns in Tax

	TY 2021	TY 2022	TY 2023
Corporate Income Tax	\$ 54,931,753	\$ 91,805,084	\$ 171,313,932
Individual Income Tax	\$ 132,639,205	\$ 112,906,918	\$ 131,362,919
Privilege Tax	\$ 196,866,764	\$ 213,060,064	\$ 310,095,607



Totals include confidential amounts.

### Adoption Credit - \$2,081,043

K.S.A. 79-32,202a - First effective for taxable years commencing after 12/31/1995.

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.

### Affordable Housing Credit - \$0

K.S.A. 79-32,306 - Effective for taxable years commencing after 12/31/2022

A credit shall be allowed for each qualified development for each year of the credit period, in an amount equal to the federal tax credit allocated or allowed by the KHRC to such qualified development, except that there shall be no reduction in the credit allowable in the first year of the credit period due to the calculation in section 42(f)(2) of the federal internal revenue code.

### Agritourism Liability Insurance Credit - \$0

K.S.A. 32-1438 - Effective for all taxable years commencing after 12/31/2003.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

### Alternative-Fuel Tax Credit - \$0

K.S.A. 79-32,201 - Effective for taxable years commencing after 12/31/1995.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

### Angel Investor Credit - \$2,815,869

K.S.A. 74-8133 - Effective for taxable years commencing after 12/31/2004.

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.

### Apprenticeship Credit - \$479,878

K.S.A. 74-50,231 - Effective for taxable years commencing after 12/31/2022 and prior to 1/1/2026

A tax credit shall be allowed for an eligible employer that employs an apprentice with a registered apprenticeship plan for at least all or a portion of the probationary period, as defined for that apprenticeship in the registered apprenticeship program standards, work process schedule otherwise known as appendix A or as designated by the secretary, and so employs the apprentice at the time such probationary period is completed. The amount of the credit shall be up to \$2,500, as determined pursuant to paragraph (2), for each apprentice so employed and may be awarded for up to 20 apprentices employed in each taxable year per eligible employer. The credit shall not be awarded for employment of the same apprentice more than four times.

### Assistive Technology Contribution Credit - \$0

K.S.A. 65-7107 - Effective for taxable years commencing after 12/31/2002.

A taxpayer that makes a contribution to an individual development account reserve fund may qualify for an income tax credit in the amount of 25% of the amount contributed. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

### Aviation Credit - \$7,222,784

K.S.A. 79-32,291 - Effective for taxable years beginning after 12/31/2021

A qualified employer is allowed a credit against tax for 50% of the tuition reimbursement to a qualified employee. A qualified employer is allowed a credit of 10% of compensation paid to a qualified employee. A qualified employee is allowed a credit of \$5,000 for the year they are qualified and for four taxable years succeeding the taxable year in which the credit was first allowed.

### Biomass to Energy Credit - \$0

K.S.A. 79-32,234 - Effective for taxable years commencing after 12/31/2005 and prior to 1/1/2011.

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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

### Business and Job Development Credit (carryover) - \$0

K.S.A. 79-32,160a - Effective for taxable years commencing after 12/31/1995.

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) - \$0

K.S.A. 79-32,153 - First effective for all taxable years commencing after 12/31/1976.

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.

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**Center for Entrepreneurship Credit - \$1,180,345**

K.S.A. 74-99c09 - Effective for taxable years commencing after 12/31/2004.

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

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**Child Day Care Assistance Credit - Amount withheld for confidentiality**

K.S.A. 79-32,190 - Effective for taxable years commencing after 12/31/1988.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Child and Dependent Care Credit - \$7,541,272**

K.S.A. 79-32,111c - Effective for taxable years commencing after 12/31/1977. Program restarted in Tax Year 2018 after being repealed effective Tax Year 2013.

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.

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**Community College and Technical College Credit - \$1,367,581**

K.S.A. 79-32,261 - Effective 7/1/2022

The amount of credit is equal to 60% of the total amount contributed during the taxable year by a taxpayer to a community college or technical college located in Kansas.

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**Commercial Restoration & Preservation - Amount withheld for confidentiality.**

K.S.A. 79-32,211c - Effective for taxable years commencing after 12/31/2021.

A credit is allowed in an amount equal to 10% of the costs and expense incurred for the restoration and preservation of a commercial structure at least 50 years old. An additional 10% credit is allowed for the installation of fire suppression materials or equipment. The total amount of the cost must be at least \$25,000 and not exceed \$500,000.

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**Community Service Credit - \$3,755,162**

K.S.A. 79-32,196 - Effective for taxable years commencing after 12/31/1993.

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.

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**Disabled Access Credit - \$46,318**

K.S.A. 79-32, 176a - Effective for taxable years commencing after 12/31/1977.

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.

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**Disability Employment Act Tax Credit - Amount withheld for confidentiality**

K.S.A. 79-32,273 - Effective for taxable years commencing after 1/1/2024

A credit in an amount equal to 15% of the amount for expenditures of goods and services purchased by the taxpayer from a qualified vendor. The amount of credit awarded for each taxpayer shall not exceed \$500,000 per qualified vendor per tax year.

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**Earned Income Credit - \$74,482,824**

K.S.A. 79-32, 205 - Effective for taxable years commencing after 12/31/1997.

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.

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**Eisenhower Foundation Credit - \$64,221**

K.S.A. 79-32,274 - Effective for taxable years after 12/31/2021, and before 1/1/2026.

A credit is allowed in an amount of 50% of the total amount contributed made to the Eisenhower Foundation. Donations from individuals cannot exceed more than \$25,000 per tax year. Donations from corporations or financial organizations cannot exceed \$50,000 per tax year. The aggregate amount per fiscal year cannot exceed \$350,000.

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**Electric Cogeneration Credit - \$0**

K.S.A. 79-32,246 - Effective for taxable years commencing after 12/31/2006 and prior to 1/1/2012

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. This credit has a carry forward period of 14 years following year in which facility is placed into service.

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**Environmental Compliance Credit - \$0**

K.S.A. 79-32,222 - Effective for taxable years commencing after 12/31/2006.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Food Sales Tax Refund - \$6,577,467**

K.S.A. 79-32,271 - Effective for taxable years commencing on or after 1/1/2013.

The income tax credit is for certain individuals who purchased food in Kansas. In order to qualify for the credit, the taxpayer must have purchased food in Kansas, had a federal adjusted gross income not exceeding \$30,615, domiciled in Kansas entire tax year, and must be either a person with a disability, regardless of age, or without a disability who is 55 years of age or older, or is without a disability who is younger than 55 years of age who claims an exemption for one or more dependent children under 18 years of age.

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**Friends of Cedar Crest Credit - \$12,335**

K.S.A. 79-32,275 - Effective for taxable years beginning 1/1/2021, and before 1/1/2026.

A credit is allowed in an amount of 50% of the total amount contribution made to the Friends of Cedar Crest Association. Donations from individuals cannot exceed more than \$25,000 per tax year. Donations from corporations or financial organizations cannot exceed \$50,000 per fiscal year. The aggregate amount per tax year cannot exceed \$350,000.

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**High Performance Incentive Program - \$149,079,259**

K.S.A. 74-50,132; K.S.A. 79-32,160a(e) - Effective for taxable years commencing after 12/31/1992.

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.

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**Historic Preservation Credit - \$7,064,535**

K.S.A. 79-32,211 - Effective for taxable years commencing after 12/31/2000.

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

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**Housing Investor Credit - \$2,878,624**

K.S.A. 79-32,313 - Effective for all taxable years commencing after 12/31/2021

A credit shall be allowed to (1) a qualified investor for a cash investment in a qualified housing project that has been approved by the director of housing; and (2) a project builder or developer of a qualified housing project that has been approved by the director of housing.

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**Individual Development Account Credit - \$ 206,138**

K.S.A. 74-50,208 - Effective for taxable years commencing after 12/31/2014.

Any program contributor that contributes to an individual development account reserve fund may be eligible for a credit not to exceed 75% of the amount contributed.

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**Low Income Student Scholarship Credit - \$5,023,158**

K.S.A. 72-4357 - Effective for taxable years commencing after 12/31/2014.

This program provides eligible students with scholarships to pay all or a portion of tuition to attend a qualified school in Kansas. The scholarship is financed through a tax credit against corporate, premium, or privilege income tax liability in an amount equal to 70% of the amount contributed for scholarships.

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**Nitrogen Fertilizer Plant Credit - \$0**

K.S.A. 79-32,229 - Effective for taxable years commencing after 12/31/2005 and prior to 1/1/2011.

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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

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**Owners Promoting Employment Across Kansas (PEAK) Credit - \$0**

K.S.A. 79-32,266 - Effective for all taxable years commencing after 12/31/2010.

An income tax credit shall be allowed in the amount of 95% of a resident individual's income tax liability for Kansas source income received from a qualified company that is business income attributable to business activities conducted at the business facility, office, department or other operation relocated to Kansas when the taxpayer owns such qualified company and materially participates in such business activities conducted at the relocated business facility, office, department or other operation of the qualified company which qualified for benefits under the provisions of subsection (a)(1) of K.S.A. 74-50,212.

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**Petroleum Refinery Credit - \$0**

K.S.A. 79-32,218 - Effective for taxable years commencing after 12/31/2005 and prior to 1/1/2011.

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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

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

K.S.A. 79-32,207 - Effective for taxable years commencing after 12/31/1997.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Powerful Economic Expansion Credit - Amount withheld for confidentiality**

K.S.A. 74-50,313 - Effective 7/1/2022

The qualified firm that has entered into an agreement with the secretary shall be eligible for annual reimbursement of up to 50% of relocation incentives and expenses. Reimbursement for such eligible incentives and expenses shall not exceed an annual reimbursement amount of \$1,000,000. Reimbursement for such eligible incentives and expenses may be provided for up to ten successive years as determined by the secretary.

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**Qualifying Pipeline Credit - Amount withheld for confidentiality.**

K.S.A. 79-32,224 - Effective for taxable years commencing after 12/31/2005 and prior to 1/1/2011

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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

---

**Research & Development Credit - \$4,893,935**

K.S.A. 79-32,182b - Effective for taxable years commencing after 12/31/1986.

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. Beginning in TY2013 through TY 2022 this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Rural Opportunity Zone Credit - \$2,534,490**

K.S.A. 79-32,267 - Effective for all taxable years commencing after 12/31/2011 and before 1/1/2026.

A resident individual taxpayer shall be allowed an income tax credit in the amount of the resident individual's income tax liability if the taxpayer (1) establishes domicile in a rural opportunity zone on or after July 1, 2011 and prior to January 1, 2026 and was domiciled outside Kansas for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; had Kansas source income of less than \$10,000 in any one year for five or more years immediately prior to establishing their domicile in a rural opportunity zone in Kansas; and was domiciled in a rural opportunity zone during the entire taxable year for which the credit is claimed.

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**Short Line Railroad Credit - \$6,992,663**

K.S.A. 79-32,297 - Effective for taxable years 2022 - 2031.

A credit is allowed in an amount of 50% of qualified railroad track maintenance expenditures paid or incurred during the taxable year. The amount of the credit shall not exceed the product of \$5,000 and the number of miles of railroad track owned or leased within Kansas. The total amount of credits allowed per taxable years shall not exceed \$8,720,000. This is a transferrable credit.

---

**Single City Port Authority Credit - \$0**

K.S.A. 79-32,212 - Effective for taxable years after 12/31/2022 and prior to 1/1/ 2024.

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. Beginning TY22 through TY24, this credit shall only be available to taxpayers subject to income tax.

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**Small Employer Health Insurance Credit - \$0**

K.S.A. 40-2246 - First effective for taxable years commencing after 12/31/1991 and prior to 1/1/1993; second effective for taxable years commencing after 12/31/1999.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

---

**Storage and Blending Equipment Credit - \$0**

K.S.A. 79-32,252 - Effective for taxable years commencing after 12/31/2006 and prior to 1/1/2012.

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. This credit has a carry forward period of 14 years following year in which plant is placed into service.

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**Swine Facility Improvement Credit - \$0**

K.S.A. 79-32,204 - Effective for taxable years commencing after 12/31/1997.

A credit is allowed for the costs incurred to make required improvements to a qualified swine facility. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**TAF Family Contribution Credit - \$0**

K.S.A. 79-32,200 - Effective for taxable years commencing after 12/31/1993.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Kansas Targeted Employment Credit - \$10,553**

K.S.A. 79-32,300 - Effective for taxable years commencing after 12/31/2021 and prior to 1/1/2027

The credit shall be 50% of the wages paid to the eligible individual on an hourly basis up to a maximum credit of \$7.50 per hour. The maximum amount of all tax credits allowed in each tax year under the Kansas targeted employment act shall be \$5,000,000.

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**Teachers School & Classroom Supply Credit - \$3,106,089**

K.S.A. 79-32,296 - Effective 1/1/2022

A credit shall be allowed up to \$250 in an amount equal to the expenditures made by the taxpayer for school and classroom supplies during the taxable year. A qualified taxpayer is an individual who is a Kansas resident and is employed as a public or private school teacher.

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**Technology Enabled Fiduciary Financial Credit - Amount withheld for confidentiality**

K.S.A. 79-32,283 - Effective for tax year 2021 and forward.

The credit amount is equal to the qualified charitable distributions made in connection with the fiduciary financial institution maintained by such fiduciary financial institution's principal office in an economic growth zone during such taxable year. This credit can be used against income tax and privilege tax. Any carry over can be carried forward for 5 years succeeding the taxable year in which the tax credit is first allowed.

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**Telecommunications Credit - \$769,247**

K.S.A. 79-32,210 - Effective for taxable years commencing after 12/31/2001.

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%. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

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**Venture and Local Seed Capital Credits - \$0**

K.S.A. 74-8205, -8206, -8304, -8316, and -8401 - Effective for taxable years commencing after 12/31/1985.

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. Beginning in TY2013, this credit shall only be available to corporations that are subject to the KS corporate income tax.

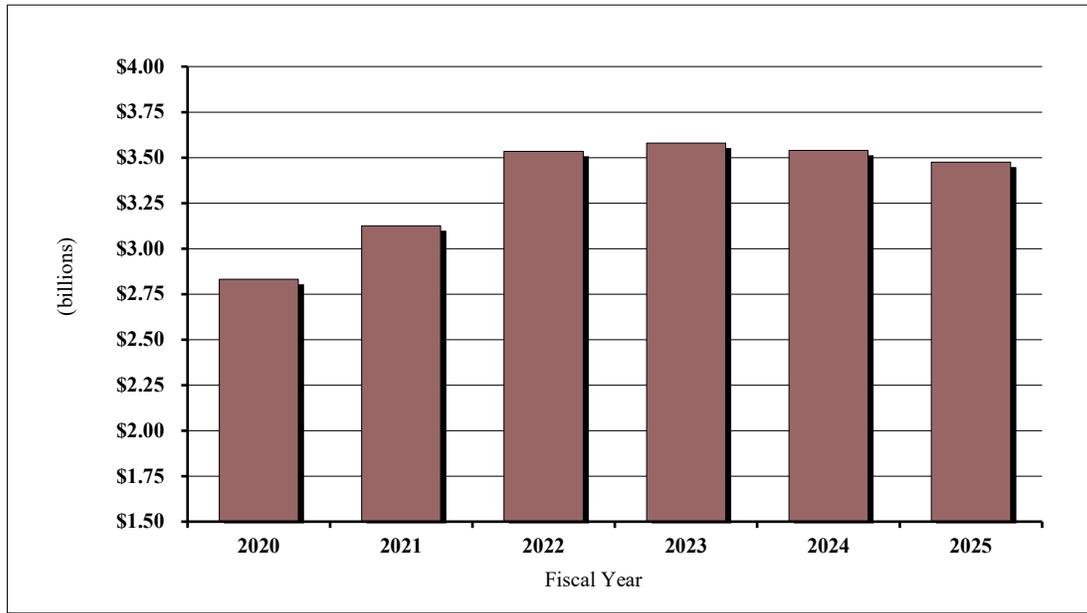
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Amounts are withheld for confidentiality if there are four or fewer filers within any given tax area of a credit.

## 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. Beginning July 1, 2015 (Fiscal year 2016) the tax rate increased from 6.15% to 6.5%. Effective January 1, 2023, the state sales tax on food and food ingredients was reduced from 6.5% to 4%; effective January 1, 2024, 2%; effective January 1, 2025, 0%.

In Fiscal Year 2025, the state gained \$103.4 million from the Streamline Sales Tax Project. On June 21, 2018, the United States Supreme Court issued its decision in the case of *South Dakota v. Wayfair, Inc. et al.* In its decision the Court overturned the requirement established in prior rulings that a remote seller must have a physical presence in a state before that state could require the remote seller to collect that state's sales and/or use tax. On August 1, 2019, the Department released Notice 19-04 – Sales Tax Requirements for Retailers Doing Business in Kansas. The notice instructed those remote sellers who were not already registered with the Kansas Department of Revenue to register, collect and remit the sales or use tax beginning October 1, 2019. Beginning July 1, 2021, remote sellers and marketplace facilitators are required to collect and remit sales and use tax if the business's sales or facilitated sales into Kansas exceed \$100,000.



<u>Fiscal Year</u>	<u>State Sales</u>	<u>State Use</u>	<u>State Total</u>	<u>Percent Change</u>
2020	\$2,352,523,422	\$479,059,757	\$2,831,583,179	2.3%
2021	\$2,522,553,173	\$602,966,994	\$3,125,520,167	10.4%
2022	\$2,759,402,197	\$775,033,606	\$3,534,435,803	13.1%
2023	\$2,776,857,379	\$802,990,692	\$3,579,848,071	1.3%
2024	\$2,678,277,942	\$861,205,159	\$3,539,483,101	-1.1%
2025	\$2,581,698,730	\$893,761,382	\$3,475,460,112	-1.8%

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4% effective January 1, 2023; 2% effective January 1, 2024;

0% effective January 1, 2025.

County	FY2024	FY2025	Percent Change	FY2024 Per Capita	FY2024 PC Rank	FY2025 Per Capita*	FY2025 PC Rank*
Allen	\$12,176,777	\$12,083,694	-0.8%	\$981	32	\$973	27
Anderson	\$5,951,070	\$5,354,127	-10.0%	\$759	65	\$677	68
Atchison	\$11,145,789	\$10,058,354	-9.8%	\$696	75	\$619	80
Barber	\$5,050,298	\$4,462,330	-11.6%	\$1,241	14	\$1,096	16
Barton	\$33,258,464	\$29,474,762	-11.4%	\$1,336	9	\$1,187	11
Bourbon	\$11,103,347	\$11,090,057	-0.1%	\$771	63	\$769	53
Brown	\$7,753,844	\$7,116,973	-8.2%	\$838	53	\$778	50
Butler	\$57,410,508	\$52,217,981	-9.0%	\$836	54	\$755	59
Chase	\$1,638,707	\$1,618,722	-1.2%	\$635	85	\$646	76
Chautauqua	\$1,643,867	\$1,558,902	-5.2%	\$491	97	\$467	98
Cherokee	\$8,410,216	\$8,375,332	-0.4%	\$441	103	\$438	101
Cheyenne	\$1,781,719	\$1,494,530	-16.1%	\$676	79	\$565	90
Clark	\$2,026,437	\$1,731,362	-14.6%	\$1,097	21	\$924	33
Clay	\$7,576,075	\$6,785,561	-10.4%	\$946	38	\$851	40
Cloud	\$9,218,934	\$8,519,904	-7.6%	\$1,041	27	\$977	26
Coffey	\$9,029,304	\$9,271,258	2.7%	\$1,094	22	\$1,117	14
Comanche	\$1,564,725	\$1,400,380	-10.5%	\$945	39	\$827	43
Cowley	\$24,060,504	\$22,993,048	-4.4%	\$704	74	\$673	70
Crawford	\$34,679,401	\$31,939,668	-7.9%	\$895	44	\$821	45
Decatur	\$1,801,848	\$1,573,810	-12.7%	\$664	81	\$579	85
Dickinson	\$13,919,719	\$13,596,851	-2.3%	\$755	66	\$730	62
Doniphan	\$4,449,864	\$4,189,746	-5.8%	\$594	92	\$553	92
Douglas	\$121,808,218	\$118,467,200	-2.7%	\$1,010	30	\$971	28
Edwards	\$1,895,188	\$2,162,302	14.1%	\$693	76	\$792	47
Elk	\$1,540,716	\$1,823,866	18.4%	\$625	87	\$749	61
Ellis	\$45,565,965	\$42,876,231	-5.9%	\$1,582	3	\$1,478	2
Ellsworth	\$4,173,491	\$3,662,879	-12.2%	\$657	82	\$580	84
Finney	\$58,838,028	\$55,510,510	-5.7%	\$1,570	4	\$1,447	4
Ford	\$40,904,951	\$40,077,765	-2.0%	\$1,204	16	\$1,176	12
Franklin	\$24,741,651	\$22,504,883	-9.0%	\$947	37	\$857	38
Geary	\$28,661,761	\$26,802,819	-6.5%	\$818	57	\$756	58
Gove	\$3,389,816	\$3,194,577	-5.8%	\$1,239	15	\$1,202	9
Graham	\$2,167,357	\$1,724,537	-20.4%	\$912	42	\$728	63
Grant	\$6,007,951	\$5,562,423	-7.4%	\$841	52	\$784	49
Gray	\$5,458,166	\$5,796,251	6.2%	\$950	36	\$1,012	25
Greeley	\$913,064	\$887,075	-2.8%	\$773	62	\$770	52
Greenwood	\$4,312,779	\$3,383,572	-21.5%	\$735	71	\$576	86
Hamilton	\$2,105,611	\$1,885,513	-10.5%	\$864	47	\$758	57
Harper	\$4,061,521	\$4,076,062	0.4%	\$747	68	\$753	60
Harvey	\$26,294,153	\$24,312,325	-7.5%	\$785	60	\$723	64
Haskell	\$3,825,702	\$3,838,832	0.3%	\$1,054	26	\$1,069	21
Hodgeman	\$866,739	\$930,590	7.4%	\$524	96	\$556	91
Jackson	\$8,741,065	\$7,788,500	-10.9%	\$654	83	\$576	87
Jefferson	\$8,013,209	\$7,992,627	-0.3%	\$437	104	\$436	102
Jewell	\$1,281,044	\$990,401	-22.7%	\$450	101	\$342	104
Johnson	\$857,590,079	\$825,067,494	-3.8%	\$1,378	8	\$1,305	6
Kearny	\$2,295,768	\$2,030,816	-11.5%	\$601	91	\$533	96
Kingman	\$5,220,081	\$5,587,510	7.0%	\$739	69	\$804	46
Kiowa	\$2,021,426	\$1,495,618	-26.0%	\$851	49	\$614	81
Labette	\$14,790,300	\$16,751,440	13.3%	\$750	67	\$851	41
Lane	\$1,080,842	\$987,936	-8.6%	\$707	73	\$667	72
Leavenworth	\$48,871,300	\$45,286,657	-7.3%	\$585	94	\$535	95
Lincoln	\$1,372,549	\$1,342,381	-2.2%	\$470	99	\$458	99
Linn	\$5,826,260	\$5,657,253	-2.9%	\$591	93	\$575	88
Logan	\$2,657,312	\$2,300,146	-13.4%	\$997	31	\$854	39
Lyon	\$33,052,923	\$30,879,952	-6.6%	\$1,027	28	\$950	29
Marion	\$7,378,635	\$6,697,009	-9.2%	\$631	86	\$574	89
Marshall	\$10,124,105	\$8,712,154	-13.9%	\$1,019	29	\$876	36

## Total Amount State Sales Tax Collections by County

6.50% state sales tax rate effective July 1, 2015

Reduced state sales tax on certain food and food ingredients 4% effective January 1, 2023; 2% effective January 1, 2024;

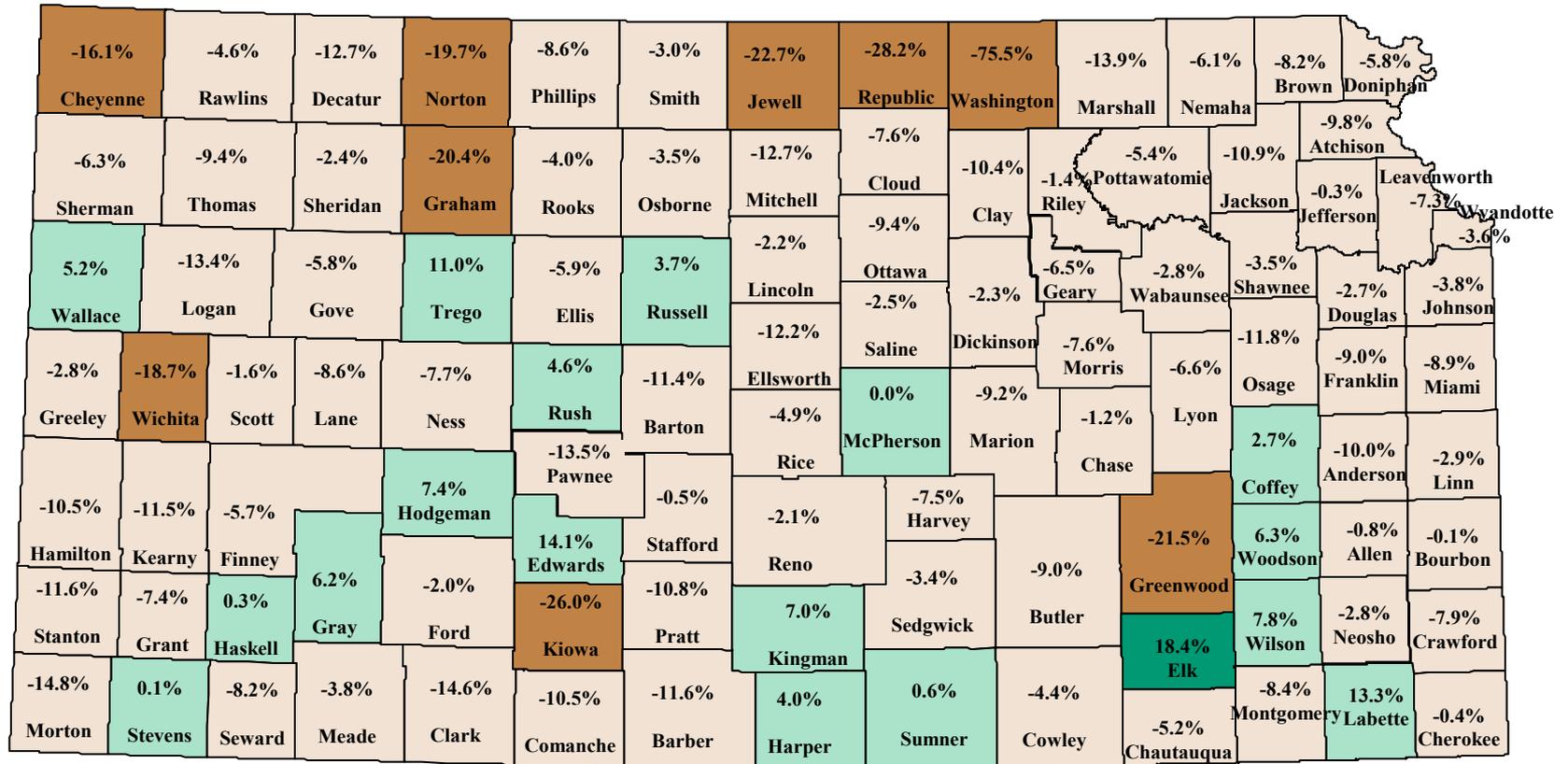
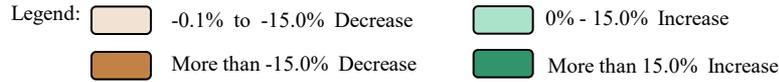
0% effective January 1, 2025.

County	FY2024	FY2025	Percent Change	FY2024 Per Capita	FY2024 PC Rank	FY2025 Per Capita*	FY2025 PC Rank*
McPherson	\$31,788,360	\$31,802,367	0.0%	\$1,056	25	\$1,048	24
Meade	\$3,074,173	\$2,958,391	-3.8%	\$786	59	\$760	56
Miami	\$27,544,483	\$25,104,103	-8.9%	\$780	61	\$702	66
Mitchell	\$7,182,104	\$6,272,828	-12.7%	\$1,256	13	\$1,081	19
Montgomery	\$27,449,327	\$25,137,543	-8.4%	\$898	43	\$825	44
Morris	\$3,666,595	\$3,387,758	-7.6%	\$687	77	\$642	77
Morton	\$1,591,956	\$1,356,788	-14.8%	\$617	88	\$546	93
Nemaha	\$9,463,267	\$8,887,026	-6.1%	\$936	41	\$883	35
Neosho	\$14,896,725	\$14,482,691	-2.8%	\$966	34	\$931	31
Ness	\$3,107,463	\$2,867,252	-7.7%	\$1,187	17	\$1,096	17
Norton	\$4,402,994	\$3,535,302	-19.7%	\$826	55	\$663	74
Osage	\$7,081,066	\$6,243,964	-11.8%	\$447	102	\$397	103
Osborne	\$2,182,775	\$2,106,609	-3.5%	\$637	84	\$628	79
Ottawa	\$2,114,193	\$1,915,499	-9.4%	\$363	105	\$327	105
Pawnee	\$4,683,447	\$4,051,277	-13.5%	\$765	64	\$674	69
Phillips	\$4,004,148	\$3,660,231	-8.6%	\$841	51	\$773	51
Pottawatomie	\$39,652,591	\$37,493,171	-5.4%	\$1,503	5	\$1,395	5
Pratt	\$13,040,742	\$11,632,785	-10.8%	\$1,436	7	\$1,273	7
Rawlins	\$1,677,256	\$1,599,974	-4.6%	\$681	78	\$658	75
Reno	\$67,282,169	\$65,880,967	-2.1%	\$1,094	23	\$1,073	20
Republic	\$4,931,244	\$3,538,384	-28.2%	\$1,066	24	\$767	55
Rice	\$6,835,718	\$6,497,996	-4.9%	\$738	70	\$700	67
Riley	\$61,720,811	\$60,878,692	-1.4%	\$864	46	\$839	42
Rooks	\$3,899,349	\$3,743,236	-4.0%	\$816	58	\$788	48
Rush	\$1,713,381	\$1,792,467	4.6%	\$605	89	\$638	78
Russell	\$5,911,624	\$6,128,390	3.7%	\$879	45	\$926	32
Saline	\$79,400,656	\$77,400,725	-2.5%	\$1,495	6	\$1,448	3
Scott	\$5,570,592	\$5,482,714	-1.6%	\$1,132	19	\$1,116	15
Sedgwick	\$666,509,001	\$644,157,207	-3.4%	\$1,261	12	\$1,202	10
Seward	\$26,763,496	\$24,579,915	-8.2%	\$1,270	11	\$1,155	13
Shawnee	\$201,310,987	\$194,317,187	-3.5%	\$1,133	18	\$1,092	18
Sheridan	\$2,310,157	\$2,255,648	-2.4%	\$953	35	\$941	30
Sherman	\$7,553,789	\$7,078,939	-6.3%	\$1,293	10	\$1,221	8
Smith	\$2,605,637	\$2,527,484	-3.0%	\$726	72	\$714	65
Stafford	\$2,604,499	\$2,591,121	-0.5%	\$666	80	\$664	73
Stanton	\$1,563,679	\$1,382,807	-11.6%	\$823	56	\$668	71
Stevens	\$4,361,369	\$4,366,402	0.1%	\$859	48	\$867	37
Sumner	\$13,508,070	\$13,592,281	0.6%	\$605	90	\$609	83
Thomas	\$13,575,825	\$12,296,428	-9.4%	\$1,726	2	\$1,576	1
Trego	\$2,638,578	\$2,929,662	11.0%	\$966	33	\$1,056	22
Wabaunsee	\$3,296,413	\$3,204,643	-2.8%	\$467	100	\$451	100
Wallace	\$1,282,222	\$1,349,344	5.2%	\$850	50	\$917	34
Washington	\$12,375,646	\$3,030,033	-75.5%	\$2,248	1	\$544	94
Wichita	\$1,959,067	\$1,593,047	-18.7%	\$941	40	\$769	54
Wilson	\$4,774,161	\$5,146,724	7.8%	\$570	95	\$613	82
Woodson	\$1,513,116	\$1,608,154	6.3%	\$486	98	\$517	97
Wyandotte	\$184,535,508	\$177,860,164	-3.6%	\$1,116	20	\$1,050	23
Total Counties	\$3,264,411,566	\$3,117,661,783	-4.5%	\$1,110		\$1,050	
Miscellaneous	<u>\$2,128,215</u>	<u>\$2,194,705</u>	3.1%				
Grand Total	\$3,266,539,780	\$3,119,856,488	-4.5%				

\*Population based upon figures certified to the Secretary of State by the Division of the Budget on July 1, 2025

### State Sales Tax Collections, Percent Change by County

This map shows the state sales tax collections by county percentage change comparing Fiscal Year 2025 to Fiscal Year 2024. Total statewide percent change was a 4.5% decrease. Details of this map are contained in pages 36 and 37 of this report.

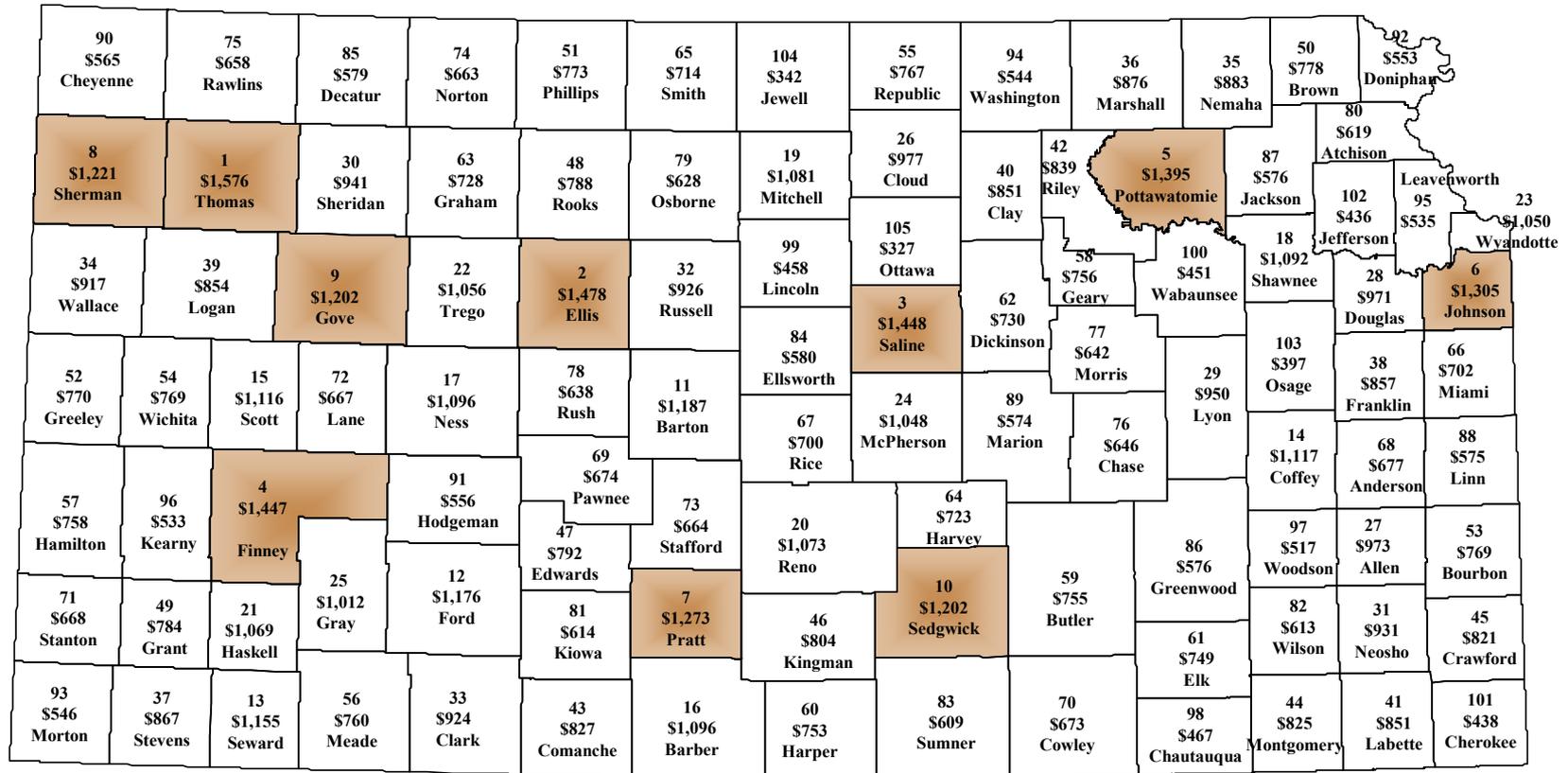


Revised historical data is available upon request.

### State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 2025 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. Details of this map are contained in pages 36 and 37 of this report.

Legend:  Top 10 Counties



Revised historical data is available upon request.

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

6.50% state sales tax rate effective July 1, 2015

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0% effective January 1, 2025.

<u>North American Industry Classification</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Percent Change</u>
<b>11 Agriculture, Forestry, Fishing and Hunting</b>			
111 Crop Production	\$3,214,279	\$3,081,058	-4.1%
112 Animal Production	\$506,418	\$596,689	17.8%
114 Fishing, Hunting and Trapping	\$168,272	\$153,308	-8.9%
115 Agriculture and Forestry Support Activities	\$559,435	\$544,951	-2.6%
<b>2-digit Total</b>	<b>\$4,448,404</b>	<b>\$4,376,006</b>	<b>-1.6%</b>
<b>21 Mining</b>			
211 Oil and Gas Extraction	\$348,662	\$279,722	-19.8%
212 Mining (except Oil and Gas)	\$7,213,553	\$7,268,751	0.8%
213 Support Activities for Mining	\$9,751,670	\$9,094,819	-6.7%
<b>2-digit Total</b>	<b>\$17,313,885</b>	<b>\$16,643,291</b>	<b>-3.9%</b>
<b>22 Utilities</b>			
221 Utilities	\$77,976,516	\$82,666,043	6.0%
<b>2-digit Total</b>	<b>\$77,976,516</b>	<b>\$82,666,043</b>	<b>6.0%</b>
<b>23 Construction</b>			
236 Construction of Buildings	\$19,032,996	\$20,029,453	5.2%
237 Heavy and Civil Engineering Construction	\$42,489,000	\$35,566,715	-16.3%
238 Specialty Trade Contractors	\$73,634,230	\$76,641,186	4.1%
<b>2-digit Total</b>	<b>\$135,156,226</b>	<b>\$132,237,355</b>	<b>-2.2%</b>
<b>31-33 Manufacturing</b>			
311 Food Mfg	\$4,763,662	\$3,217,811	-32.5%
312 Beverage and Tobacco Product Mfg	\$1,987,864	\$1,794,390	-9.7%
313 Textile Mills	\$105,276	\$124,721	18.5%
314 Textile Product Mills	\$667,786	\$645,807	-3.3%
315 Apparel Mfg	\$227,995	\$255,463	12.0%
316 Leather and Allied Product Mfg	\$164,000	\$168,611	2.8%
321 Wood Product Mfg	\$2,481,189	\$2,375,615	-4.3%
322 Paper Mfg	\$667,809	\$681,541	2.1%
323 Printing and Related Support Activities	\$7,032,446	\$7,044,151	0.2%
324 Petroleum and Coal Products Mfg	\$3,899,033	\$3,868,692	-0.8%
325 Chemical Mfg	\$1,516,787	\$1,683,674	11.0%
326 Plastics and Rubber Products Mfg	\$2,812,758	\$2,850,286	1.3%
327 Nonmetallic Mineral Product Mfg	\$26,757,059	\$29,137,615	8.9%
331 Primary Metal Mfg	\$1,138,783	\$870,293	-23.6%
332 Fabricated Metal Product Mfg	\$12,378,083	\$13,215,389	6.8%
333 Machinery Mfg	\$4,406,596	\$5,909,064	34.1%
334 Computer and Electronic Product Mfg	\$23,154,776	\$24,250,735	4.7%
335 Electrical Equipment & Appliance Mfg	\$1,578,963	\$2,194,861	39.0%
336 Transportation Equipment Mfg	\$3,496,312	\$2,026,525	-42.0%
337 Furniture and Related Product Mfg	\$2,616,502	\$2,862,530	9.4%
339 Miscellaneous Mfg	\$3,535,906	\$3,641,382	3.0%
<b>2-digit Total</b>	<b>\$105,389,583</b>	<b>\$108,819,155</b>	<b>3.3%</b>
<b>42 Wholesale Trade</b>			
423 Merchant Wholesalers, Durable Goods	\$203,596,028	\$202,696,531	-0.4%
424 Merchant Wholesalers, Nondurable Goods	\$31,363,471	\$28,591,428	-8.8%
425 Electronic Markets and Agents and Brokers	\$17,823,503	\$18,256,167	2.4%
<b>2-digit Total</b>	<b>\$252,783,000</b>	<b>\$249,544,124</b>	<b>-1.3%</b>

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

6.50% state sales tax rate effective July 1, 2015

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0% effective January 1, 2025.

<u>North American Industry Classification</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Percent Change</u>
<b>44-45 Retail Trade</b>			
441 Motor Vehicle and Parts Dealers	\$474,447,807	\$481,961,302	1.6%
442 Furniture and Home Furnishings Stores	\$66,967,910	\$65,248,549	-2.6%
443 Electronics and Appliance Stores	\$30,456,981	\$30,867,990	1.3%
444 Building Material and Garden Supply Stores	\$242,221,215	\$235,148,878	-2.9%
445 Food and Beverage Stores	\$187,271,260	\$112,666,560	-39.8%
446 Health and Personal Care Stores	\$32,546,380	\$29,900,815	-8.1%
447 Gasoline Stations	\$89,821,156	\$79,699,491	-11.3%
448 Clothing and Clothing Accessories Stores	\$74,194,421	\$74,485,403	0.4%
451 Sporting Goods, Hobby, Book, & Music Stores	\$60,722,962	\$61,661,440	1.5%
452 General Merchandise Stores	\$403,903,379	\$325,788,353	-19.3%
453 Miscellaneous Store Retailers	\$66,228,919	\$67,077,182	1.3%
454 Nonstore Retailers	\$21,287,769	\$18,135,016	-14.8%
<b>2-digit Total</b>	<b>\$1,750,070,156</b>	<b>\$1,582,640,978</b>	<b>-9.6%</b>
<b>48-49 Transportation and Warehousing</b>			
481 Air Transportation	\$884,564	\$752,186	-15.0%
482 Rail Transportation	Confidential	Confidential	n/a
483 Water Transportation	Confidential	Confidential	n/a
484 Truck Transportation	\$4,923,682	\$6,238,263	26.7%
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	\$5,033,273	\$5,440,672	8.1%
491 Postal Service	Confidential	Confidential	n/a
492 Couriers and Messengers	\$18,163,712	\$20,478,679	12.7%
493 Warehousing and Storage	\$2,539,467	\$2,283,792	-10.1%
<b>2-digit Total</b>	<b>\$32,099,361</b>	<b>\$35,303,600</b>	<b>10.0%</b>
<b>51 Information</b>			
511 Publishing Industries (except Internet)	\$3,397,566	\$3,168,435	-6.7%
512 Motion Picture & Sound Recording Industries	\$6,292,746	\$7,026,314	11.7%
515 Broadcasting (except Internet)	\$5,908,448	\$5,304,158	-10.2%
517 Telecommunications	\$114,297,510	\$104,507,324	-8.6%
518 ISPs, Search Portals, and Data Processing	\$5,604,511	\$6,450,716	15.1%
519 Other Information Services	\$871,560	\$668,771	-23.3%
<b>2-digit Total</b>	<b>\$136,372,341</b>	<b>\$127,125,716</b>	<b>-6.8%</b>
<b>52 Finance and Insurance</b>			
522 Credit Intermediation and Related Activities	\$4,763,792	\$5,239,135	10.0%
523 Securities and Commodity Contract Brokerage	\$540,628	\$301,923	-44.2%
524 Insurance Carriers and Related Activities	\$648,523	\$690,078	6.4%
<b>2-digit Total</b>	<b>\$5,952,943</b>	<b>\$6,231,137</b>	<b>4.7%</b>
<b>53 Real Estate and Rental and Leasing</b>			
531 Real Estate	\$4,116,476	\$4,666,128	13.4%
532 Rental and Leasing Services	\$50,417,622	\$56,395,003	11.9%
533 Lessors of Nonfinancial Intangible Assets	\$26,022	\$19,752	-24.1%
<b>2-digit Total</b>	<b>\$54,560,120</b>	<b>\$61,080,883</b>	<b>12.0%</b>
<b>54 Professional and Technical Services</b>			
541 Professional and Technical Services	\$29,469,302	\$34,038,378	15.5%
<b>2-digit Total</b>	<b>\$29,469,302</b>	<b>\$34,038,378</b>	<b>15.5%</b>

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

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<u>North American Industry Classification</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Percent Change</u>
<b>55 Management of Companies and Enterprises</b>			
551 Management of Companies and Enterprises	\$2,820,539	\$2,720,774	-3.5%
<b>2-digit Total</b>	<b>\$2,820,539</b>	<b>\$2,720,774</b>	<b>-3.5%</b>
<b>56 Administrative and Waste Services</b>			
561 Administrative and Support Services	\$39,022,447	\$39,187,588	0.4%
562 Waste Management and Remediation Services	\$3,822,426	\$1,965,595	-48.6%
<b>2-digit Total</b>	<b>\$42,844,873</b>	<b>\$41,153,183</b>	<b>-3.9%</b>
<b>61 Educational Services</b>			
611 Educational Services	\$6,258,453	\$6,744,010	7.8%
<b>2-digit Total</b>	<b>\$6,258,453</b>	<b>\$6,744,010</b>	<b>7.8%</b>
<b>62 Health Care and Social Assistance</b>			
621 Ambulatory Health Care Services	\$2,337,573	\$2,088,508	-10.7%
622 Hospitals	\$2,816,072	\$2,820,115	0.1%
623 Nursing and Residential Care Facilities	\$317,216	\$312,867	-1.4%
624 Social Assistance	\$986,869	\$1,052,292	6.6%
<b>2-digit Total</b>	<b>\$6,457,730</b>	<b>\$6,273,781</b>	<b>-2.8%</b>
<b>71 Arts, Entertainment, and Recreation</b>			
711 Performing Arts and Spectator Sports	\$9,578,112	\$9,175,052	-4.2%
712 Museums, Historical Sites, Zoos, and Parks	\$1,223,293	\$1,180,132	-3.5%
713 Amusement, Gambling, and Recreation	\$36,114,844	\$38,533,535	6.7%
<b>2-digit Total</b>	<b>\$46,916,250</b>	<b>\$48,888,720</b>	<b>4.2%</b>
<b>72 Accommodation and Food Services</b>			
721 Accommodation	\$60,136,371	\$62,004,208	3.1%
722 Food Services and Drinking Places	\$355,040,237	\$361,329,361	1.8%
<b>2-digit Total</b>	<b>\$415,176,609</b>	<b>\$423,333,568</b>	<b>2.0%</b>
<b>81 Other Services (except Public Administration)</b>			
811 Repair and Maintenance	\$98,937,392	\$102,667,164	3.8%
812 Personal and Laundry Services	\$20,063,608	\$20,387,769	1.6%
813 Membership Associations and Organizations	\$6,863,801	\$6,175,002	-10.0%
814 Private Households	\$188,339	\$135,915	-27.8%
<b>2-digit Total</b>	<b>\$126,053,140</b>	<b>\$129,365,849</b>	<b>2.6%</b>
<b>92 Public Administration</b>			
921 Executive, Legislative, & General Government	\$14,804,362	\$16,598,417	12.1%
922 Justice, Public Order, and Safety Activities	\$68,538	\$90,829	32.5%
923 Administration of Human Resource Programs	\$41,743	\$44,180	5.8%
924 Administration of Environmental Programs	\$26,509	\$27,989	5.6%
926 Administration of Economic Programs	\$294,151	\$244,941	-16.7%
<b>2-digit Total</b>	<b>\$15,235,303</b>	<b>\$17,006,356</b>	<b>11.6%</b>
<b>99 Unclassified Establishments</b>			
999 Unclassified Establishments	\$3,185,048	\$3,663,582	15.0%
<b>2-digit Total</b>	<b>\$3,185,048</b>	<b>\$3,663,582</b>	<b>15.0%</b>
<b>Total</b>	<b>\$3,266,539,780</b>	<b>\$3,119,856,488</b>	<b>-4.5%</b>

## Local Sales and Use Tax Distributions Issued for FY 2024 and FY 2025

County/City	Sales Tax			Use Tax		
	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change
Allen County	\$2,714,431	\$2,943,801	8.5%	\$767,730	\$1,042,853	35.8%
Anderson County	\$1,071,695	\$1,017,806	-5.0%	\$293,581	\$319,323	8.8%
Atchison County	\$2,109,586	\$2,100,583	-0.4%	\$668,315	\$686,440	2.7%
Barber County	\$878,494	\$857,366	-2.4%	\$249,306	\$279,867	12.3%
Barton County	\$5,856,164	\$5,695,840	-2.7%	\$1,116,891	\$1,133,371	1.5%
Bourbon County	\$2,989,875	\$3,419,923	n/a	\$789,384	\$1,091,404	n/a
Brown County	\$1,492,774	\$1,442,454	-3.4%	\$529,558	\$532,786	0.6%
Butler County	\$0	\$0	n/a	\$0	\$0	n/a
Chase County	\$321,372	\$320,184	-0.4%	\$153,270	\$110,093	-28.2%
Chautauqua County	\$344,524	\$338,013	-1.9%	\$139,093	\$146,974	5.7%
Chester County	\$2,447,546	\$2,560,833	4.6%	\$1,377,146	\$1,579,647	14.7%
Cheyenne County	\$692,494	\$636,369	-8.1%	\$458,678	\$471,915	2.9%
Clay County	\$1,361,432	\$1,314,679	-3.4%	\$439,060	\$436,257	-0.6%
Cloud County	\$1,726,968	\$1,716,219	-0.6%	\$320,657	\$377,538	17.7%
Cowley County	\$0	\$0	n/a	\$4	\$0	-97.7%
Crawford County	\$6,321,310	\$6,283,574	-0.6%	\$1,876,312	\$2,320,275	23.7%
Decatur County	\$346,116	\$328,632	-5.1%	\$168,584	\$190,141	12.8%
Dickinson County	\$3,871,236	\$4,563,808	n/a	\$1,180,398	\$1,417,561	n/a
Doniphan County	\$1,543,537	\$1,693,851	9.7%	\$955,380	\$957,858	0.3%
Douglas County	\$26,854,237	\$27,687,096	3.1%	\$6,277,580	\$6,953,245	10.8%
Edwards County	\$340,844	\$399,196	n/a	\$110,488	\$151,106	n/a
Elk County	\$287,408	\$312,228	8.6%	\$100,799	\$114,539	13.6%
Ellis County	\$3,955,096	\$3,986,225	0.8%	\$690,196	\$765,541	10.9%
Ellsworth County	\$764,113	\$698,235	-8.6%	\$265,029	\$484,929	83.0%
Finney County	\$13,455,740	\$13,681,025	1.7%	\$2,397,858	\$2,528,898	5.5%
Ford County	\$7,480,865	\$7,808,688	4.4%	\$1,451,476	\$1,713,605	18.1%
Franklin County	\$6,735,544	\$6,739,732	0.1%	\$2,009,888	\$2,192,740	9.1%
Geary County	\$6,516,793	\$6,525,837	0.1%	\$1,832,517	\$2,105,382	14.9%
Gove County	\$1,155,025	\$1,189,630	n/a	\$298,022	\$315,913	n/a
Graham County	\$409,620	\$350,600	-14.4%	\$117,805	\$118,759	0.8%
Gray County	\$1,000,623	\$1,006,198	0.6%	\$303,331	\$370,683	22.2%
Greeley County	\$175,068	\$180,325	3.0%	\$76,072	\$282,515	271.4%
Greenwood County	\$787,119	\$747,104	-5.1%	\$234,390	\$246,739	5.3%
Hamilton County	\$592,082	\$585,597	-1.1%	\$183,647	\$209,738	14.2%
Harvey County	\$9,606,876	\$9,987,019	4.0%	\$2,918,877	\$2,995,483	2.6%
Haskell County	\$330,760	\$351,656	6.3%	\$102,767	\$99,933	-2.8%
Hodgeman County	\$176,222	\$192,075	9.0%	\$63,323	\$60,800	-4.0%
Jackson County	\$2,517,147	\$2,295,380	-8.8%	\$639,822	\$678,793	6.1%
Jefferson County	\$1,558,615	\$1,612,443	3.5%	\$740,114	\$797,038	7.7%
Jewell County	\$262,678	\$235,553	-10.3%	\$133,859	\$116,244	-13.2%
Johnson County	\$219,129,054	\$225,169,107	2.8%	\$76,027,905	\$79,733,603	4.9%
Kearny County	\$0	\$125,843	n/a	\$0	\$50,747	n/a
Kingman County	\$1,427,335	\$1,597,576	11.9%	\$501,067	\$539,578	7.7%
Kiowa County	\$335,625	\$347,160	3.4%	\$126,884	\$173,891	37.0%
Labette County	\$3,429,074	\$4,103,113	19.7%	\$1,081,345	\$1,375,604	27.2%
Lane County	\$219,285	\$191,617	-12.6%	\$76,676	\$84,121	9.7%
Leavenworth County	\$8,914,534	\$8,954,692	0.5%	\$3,515,912	\$3,942,695	12.1%
Lincoln County	\$522,668	\$569,320	8.9%	\$174,874	\$197,387	12.9%
Linn County	\$842,710	\$831,873	-1.3%	\$422,159	\$428,703	1.6%
Logan County	\$679,748	\$627,161	n/a	\$263,271	\$191,936	n/a
Lyon County	\$5,910,188	\$6,004,041	1.6%	\$1,323,271	\$1,398,818	5.7%
Marion County	\$1,356,452	\$1,350,959	-0.4%	\$425,898	\$419,168	-1.6%
Marshall County	\$932,457	\$847,454	-9.1%	\$296,315	\$338,891	14.4%
Mcperson County	\$8,371,594	\$8,904,145	6.4%	\$2,852,237	\$3,024,864	6.1%
Meade County	\$625,551	\$587,748	-6.0%	\$173,258	\$201,489	16.3%
Miami County	\$7,701,624	\$7,513,297	-2.4%	\$2,998,531	\$2,728,528	-9.0%
Mitchell County	\$1,305,055	\$1,247,061	n/a	\$339,165	\$339,845	n/a
Montgomery County	\$0	\$0	n/a	\$0	\$0	n/a
Morris County	\$712,349	\$700,364	-1.7%	\$209,019	\$252,686	20.9%
Morton County	\$296,945	\$302,503	1.9%	\$137,807	\$125,132	-9.2%
Nemaha County	\$2,610,721	\$2,493,892	-4.5%	\$855,050	\$847,700	-0.9%
Neosho County	\$4,710,093	\$4,909,172	4.2%	\$1,126,931	\$1,299,017	15.3%
Norton County	\$606,176	\$914,515	n/a	\$258,597	\$384,916	n/a
Osage County	\$2,087,914	\$1,986,499	-4.9%	\$735,705	\$886,155	20.4%
Osborne County	\$649,228	\$653,007	0.6%	\$217,039	\$228,760	5.4%
Ottawa County	\$466,187	\$413,823	-11.2%	\$176,903	\$192,474	8.8%
Pawnee County	\$1,632,591	\$1,602,820	-1.8%	\$434,590	\$473,912	9.0%
Phillips County	\$380,640	\$368,369	-3.2%	\$150,793	\$157,007	4.1%
Pottawatomie County	\$6,969,283	\$7,271,904	4.3%	\$1,465,150	\$1,525,694	4.1%
Pratt County	\$4,118,009	\$4,016,064	-2.5%	\$892,660	\$1,064,723	19.3%
Rawlins County	\$315,544	\$416,631	n/a	\$195,678	\$248,054	n/a
Reno County	\$11,936,116	\$12,304,023	3.1%	\$2,600,330	\$3,353,782	29.0%

## Local Sales and Use Tax Distributions Issued for FY 2024 and FY 2025

County/City	Sales Tax			Use Tax		
	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change
Republic County	\$1,955,575	\$1,362,342	-30.3%	\$914,388	\$585,888	-35.9%
Rice County	\$1,214,744	\$1,246,923	2.6%	\$480,133	\$459,481	-4.3%
Riley County	\$7,448,814	\$7,694,918	3.3%	\$1,694,007	\$1,863,117	10.0%
Rooks County	\$358,349	\$369,545	3.1%	\$105,308	\$106,984	1.6%
Russell County	\$2,111,969	\$2,338,876	10.7%	\$566,087	\$650,334	14.9%
Saline County	\$20,801,109	\$21,203,391	1.9%	\$3,507,527	\$3,855,162	9.9%
Scott County	\$1,983,161	\$2,031,273	2.4%	\$526,103	\$62,631	24.1%
Sedgwick County	\$115,751,520	\$118,366,941	2.3%	\$24,228,096	\$26,688,022	10.2%
Seward County	\$5,995,864	\$5,975,539	-0.3%	\$1,097,949	\$977,648	-11.0%
Shawnee County	\$48,151,495	\$49,818,752	3.5%	\$12,367,206	\$12,826,287	3.7%
Sheridan County	\$861,552	\$860,229	-0.2%	\$285,174	\$301,140	5.6%
Sherman County	\$3,068,423	\$3,202,225	4.4%	\$725,899	\$802,976	10.6%
Smith County	\$1,011,220	\$1,041,140	3.0%	\$326,748	\$371,028	13.6%
Stafford County	\$484,260	\$515,947	6.5%	\$156,502	\$164,045	4.8%
Stanton County	\$295,330	\$270,386	-8.4%	\$172,217	\$113,391	-34.2%
Stevens County	\$624,801	\$766,522	n/a	\$209,334	\$266,606	n/a
Sumner County	\$2,609,018	\$2,816,698	8.0%	\$920,790	\$955,914	3.8%
Thomas County	\$4,193,198	\$4,117,116	-1.8%	\$953,317	\$945,651	-0.8%
Trego County	\$463,451	\$547,719	18.2%	\$152,222	\$198,193	30.2%
Wabaunsee County	\$923,194	\$980,958	6.3%	\$398,056	\$421,730	5.9%
Wallace County	\$214,166	\$243,041	13.5%	\$134,077	\$103,026	-23.2%
Washington County	\$2,824,971	\$628,495	-77.8%	\$406,120	\$411,978	1.4%
Wichita County	\$786,501	\$702,472	-10.7%	\$216,085	\$304,996	n/a
Wilson County	\$916,538	\$1,014,694	10.7%	\$420,761	\$533,661	26.8%
Woodson County	\$300,394	\$314,733	4.8%	\$129,209	\$131,861	2.1%
Wyandotte County	\$32,496,730	\$32,785,326	0.9%	\$9,679,439	\$9,972,649	3.0%
Abilene	\$779,514	\$1,148,743	n/a	\$145,125	\$238,629	n/a
Alden	\$9,913	\$51,303	417.5%	\$5,920	\$5,769	-2.6%
Alma	\$120,318	\$129,451	7.6%	\$42,375	\$46,998	10.9%
Almena	\$12,326	\$14,414	16.9%	\$12,817	\$9,572	-25.3%
Altamont	\$143,537	\$147,015	2.4%	\$86,558	\$79,698	-7.9%
Altoona	\$22,212	\$19,508	n/a	\$7,607	\$9,359	n/a
Americus	\$39,172	\$36,932	-5.7%	\$19,802	\$20,335	2.7%
Andover	\$5,205,123	\$5,240,047	0.7%	\$1,783,902	\$1,936,926	8.6%
Anthony	\$146,144	\$159,879	9.4%	\$38,345	\$41,694	8.7%
Argonia	\$21,998	\$25,775	17.2%	\$18,205	\$18,861	3.6%
Arkansas City	\$3,945,300	\$4,055,024	2.8%	\$844,241	\$928,010	9.9%
Arlington	\$15,721	\$14,907	-5.2%	\$27,300	\$34,104	24.9%
Arma	\$94,150	\$96,180	2.2%	\$41,909	\$56,329	34.4%
Ashland	\$116,297	\$120,980	4.0%	\$34,585	\$33,987	-1.7%
Atchison	\$1,787,753	\$1,781,930	-0.3%	\$448,604	\$464,485	3.5%
Attica	\$125,128	\$123,453	-1.3%	\$32,708	\$39,988	22.3%
Auburn	\$206,256	\$252,461	22.4%	\$70,371	\$90,492	28.6%
Augusta	\$2,690,710	\$2,752,993	2.3%	\$765,426	\$845,735	10.5%
Axtell	\$80,162	\$73,045	-8.9%	\$23,079	\$31,144	34.9%
Baldwin City	\$675,347	\$680,486	0.8%	\$310,649	\$327,290	5.4%
Basehor	\$678,466	\$737,854	8.8%	\$451,085	\$481,815	6.8%
Baxter Springs	\$848,622	\$930,839	9.7%	\$402,143	\$421,378	4.8%
Belle Plaine	\$97,332	\$106,363	9.3%	\$63,025	\$63,628	1.0%
Belleville	\$234,202	\$205,322	-12.3%	\$59,844	\$41,932	-29.9%
Beloit	\$984,504	\$925,225	-6.0%	\$202,008	\$201,187	-0.4%
Bennington	\$28,844	\$31,026	7.6%	\$23,302	\$25,367	8.9%
Benton	\$115,978	\$222,333	n/a	\$47,508	\$104,844	n/a
Beverly	\$7,042	\$7,627	8.3%	\$4,277	\$5,331	24.7%
Blue Rapids	\$234,429	\$245,915	n/a	\$103,459	\$219,870	n/a
Bonner Springs	\$4,141,424	\$4,364,302	5.4%	\$941,117	\$975,251	3.6%
Bronson	\$19,676	\$18,603	-5.5%	\$7,870	\$8,840	12.3%
Bucklin	\$0	\$12,506	n/a	\$0	\$2,048	n/a
Buhler	\$145,699	\$145,113	-0.4%	\$153,990	\$75,836	-50.8%
Burden	\$29,000	\$29,177	0.6%	\$11,242	\$13,844	23.1%
Burlingame	\$108,234	\$111,348	2.9%	\$46,487	\$58,844	26.6%
Burlington	\$1,049,467	\$1,139,535	8.6%	\$277,781	\$266,272	-4.1%
Burrton	\$83,154	\$84,625	1.8%	\$34,494	\$44,676	29.5%
Caldwell	\$112,811	\$106,283	-5.8%	\$47,553	\$43,848	-7.8%
Caney	\$572,913	\$622,922	8.7%	\$226,395	\$334,351	47.7%
Canton	\$55,802	\$63,063	13.0%	\$21,691	\$26,248	21.0%
Carbondale	\$262,343	\$231,681	-11.7%	\$79,264	\$99,174	25.1%
Cawker City	\$45,622	\$49,843	9.3%	\$20,572	\$24,317	18.2%
Cedar Vale	\$42,833	\$36,154	-15.6%	\$16,393	\$17,686	7.9%
Chanute	\$2,658,878	\$2,751,188	3.5%	\$449,349	\$482,299	7.3%
Chapman	\$124,223	\$127,732	2.8%	\$51,401	\$63,382	23.3%
Chase	\$15,428	\$15,147	-1.8%	\$8,639	\$502	-94.2%

## Local Sales and Use Tax Distributions Issued for FY 2024 and FY 2025

County/City	Sales Tax			Use Tax		
	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change
Cherokee	\$77,100	\$83,933	8.9%	\$38,214	\$30,788	-19.4%
Cherryvale	\$533,038	\$578,248	n/a	\$313,251	\$377,764	n/a
Chetopa	\$98,032	\$95,728	-2.4%	\$39,059	\$48,852	25.1%
Cimarron	\$291,803	\$294,810	1.0%	\$102,491	\$112,584	9.8%
Claflin	\$26,650	\$26,974	1.2%	\$11,609	\$13,828	19.1%
Clay Center	\$2,084,326	\$2,056,307	-1.3%	\$373,167	\$353,819	-5.2%
Clearwater	\$66,150	\$230,579	n/a	\$36,145	\$134,228	n/a
Clifton	\$40,297	\$47,372	17.6%	\$51,220	\$52,807	3.1%
Coffeyville	\$4,843,498	\$5,403,986	n/a	\$1,172,274	\$1,273,289	n/a
Colby	\$1,517,658	\$1,532,700	1.0%	\$237,376	\$261,953	10.4%
Coldwater	\$309,866	\$335,167	8.2%	\$71,105	\$81,610	14.8%
Collyer	\$9,897	\$46,068	365.5%	\$12,121	\$7,397	-39.0%
Colony	\$8,863	\$11,718	32.2%	\$5,469	\$5,690	4.0%
Columbus	\$524,090	\$577,313	10.2%	\$177,535	\$245,347	38.2%
Concordia	\$1,415,414	\$1,400,934	-1.0%	\$184,851	\$240,720	30.2%
Conway Springs	\$160,372	\$428,650	n/a	\$171,074	\$166,142	n/a
Cottonwood Falls	\$104,040	\$101,829	-2.1%	\$32,181	\$28,712	-10.8%
Council Grove	\$786,760	\$764,533	-2.8%	\$148,362	\$245,957	65.8%
Cunningham	\$67,600	\$64,564	-4.5%	\$31,605	\$29,175	-7.7%
Danville	\$3,280	\$1,904	-41.9%	\$1,162	\$1,984	70.8%
Dearing	\$34,425	\$42,626	23.8%	\$71,107	\$36,574	-48.6%
Deerfield	\$94,538	\$98,388	4.1%	\$20,241	\$19,098	-5.6%
Delphos	\$15,147	\$17,803	17.5%	\$9,461	\$11,349	20.0%
Derby	\$3,052,739	\$4,147,312	n/a	\$718,390	\$962,310	n/a
DeSoto	\$1,895,451	\$2,507,438	32.3%	\$1,581,507	\$1,567,646	-0.9%
Dighton	\$93,514	\$89,741	-4.0%	\$44,260	\$46,306	4.6%
Dodge City	\$9,959,969	\$10,315,671	3.6%	\$1,783,001	\$2,047,619	14.8%
Douglass	\$237,813	\$267,443	12.5%	\$137,688	\$125,907	-8.6%
Downs	\$60,617	\$63,650	5.0%	\$15,652	\$17,431	11.4%
Easton	\$29,638	\$39,003	31.6%	\$17,238	\$20,122	16.7%
Edgerton	\$613,558	\$639,574	4.2%	\$382,384	\$351,815	-8.0%
Edna	\$61,339	\$70,431	14.8%	\$32,274	\$42,794	32.6%
Edwardsville	\$798,587	\$854,981	n/a	\$640,262	\$760,542	n/a
Effingham	\$37,148	\$36,554	n/a	\$18,406	\$16,686	n/a
El Dorado	\$2,712,635	\$2,904,821	7.1%	\$664,529	\$770,165	15.9%
Elkhart	\$189,245	\$189,409	0.1%	\$82,189	\$82,363	0.2%
Ellinwood	\$188,064	\$192,681	2.5%	\$63,090	\$72,517	14.9%
Ellis	\$407,075	\$437,436	7.5%	\$140,835	\$166,439	18.2%
Ellsworth	\$521,078	\$493,493	-5.3%	\$124,283	\$120,240	-3.3%
Elwood	\$192,030	\$193,300	0.7%	\$102,374	\$91,696	-10.4%
Emporia	\$5,420,282	\$5,486,604	1.2%	\$969,695	\$1,065,658	9.9%
Erie	\$156,538	\$168,476	7.6%	\$66,446	\$93,734	41.1%
Eskridge	\$40,488	\$36,072	-10.9%	\$14,088	\$14,274	1.3%
Eudora	\$768,261	\$746,337	-2.9%	\$432,944	\$476,399	10.0%
Eureka	\$585,139	\$674,510	15.3%	\$202,121	\$224,824	11.2%
Fairview	\$29,372	\$33,300	13.4%	\$5,763	\$6,558	13.8%
Fairway	\$853,656	\$846,587	-0.8%	\$660,617	\$820,465	24.2%
Florence	\$47,291	\$44,994	-4.9%	\$11,803	\$14,943	26.6%
Fontana	\$4,580	\$3,163	-30.9%	\$8,213	\$8,334	1.5%
Fort Scott	\$2,705,788	\$2,694,839	-0.4%	\$491,622	\$657,262	33.7%
Fowler	\$2,141	\$33,191	n/a	\$1,037	\$22,460	n/a
Frankfort	\$192,702	\$202,518	5.1%	\$66,085	\$70,392	6.5%
Fredonia	\$1,024,553	\$998,210	-2.6%	\$250,980	\$299,556	19.4%
Frontenac	\$747,769	\$734,653	-1.8%	\$201,913	\$192,277	-4.8%
Galena	\$244,891	\$241,629	-1.3%	\$153,527	\$174,203	13.5%
Garden City	\$9,978,210	\$10,201,787	2.2%	\$1,275,258	\$1,358,401	6.5%
Garden Plain	\$139,945	\$106,133	-24.2%	\$128,731	\$48,270	-62.5%
Gardner	\$4,807,330	\$4,972,892	3.4%	\$1,472,350	\$1,871,609	27.1%
Garrett	\$352,927	\$320,021	-9.3%	\$60,747	\$68,191	12.3%
Gas	\$86,803	\$57,104	-34.2%	\$28,732	\$20,260	-29.5%
Geneseo	\$17,864	\$25,928	45.1%	\$12,339	\$17,581	42.5%
Girard	\$298,850	\$428,935	n/a	\$151,184	\$209,352	n/a
Glade	\$42,182	\$38,570	-8.6%	\$8,930	\$7,266	-18.6%
Glasco	\$24,293	\$20,980	-13.6%	\$13,113	\$11,318	-13.7%
Glen Elder	\$55,987	\$73,018	30.4%	\$32,609	\$34,450	5.6%
Goddard	\$1,392,425	\$1,503,603	8.0%	\$359,509	\$382,151	6.3%
Goodland	\$316,576	\$328,269	3.7%	\$63,400	\$68,968	n/a
Grandview Plaza	\$176,414	\$163,073	-7.6%	\$115,779	\$124,254	7.3%
Great Bend	\$5,092,402	\$5,041,650	-1.0%	\$847,424	\$814,008	-3.9%
Greensburg	\$148,443	\$164,871	11.1%	\$43,028	\$83,814	94.8%
Gridley	\$55,207	\$52,017	-5.8%	\$24,929	\$31,896	27.9%
Grinnell	\$6,905	\$7,817	13.2%	\$4,232	\$6,569	55.2%

## Local Sales and Use Tax Distributions Issued for FY 2024 and FY 2025

County/City	Sales Tax			Use Tax		
	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change
Hardtner	\$0	\$0	n/a	\$0	\$0	n/a
Harper	\$552,556	\$587,693	6.4%	\$113,051	\$200,823	77.6%
Hartford	\$25,452	\$30,095	18.2%	\$11,582	\$11,500	-0.7%
Haven	\$412	\$0	-100.0%	\$7	\$1	-79.0%
Hays	\$15,077,586	\$15,283,709	1.4%	\$2,315,373	\$2,591,244	11.9%
Haysville	\$831,467	\$576,796	n/a	\$481,813	\$450,063	n/a
Herington	\$266,712	\$259,559	-2.7%	\$89,590	\$89,380	-0.2%
Hiawatha	\$1,254,920	\$1,303,714	3.9%	\$238,146	\$300,153	26.0%
Highland	\$61,073	\$66,410	8.7%	\$30,695	\$32,795	6.8%
Hill City	\$253,831	\$234,294	-7.7%	\$52,888	\$56,239	6.3%
Hillsboro	\$597,632	\$574,571	-3.9%	\$98,290	\$103,126	4.9%
Hoisington	\$221,639	\$205,550	-7.3%	\$48,297	\$63,146	30.7%
Holcomb	\$74,947	\$67,605	-9.8%	\$53,274	\$52,287	-1.9%
Holton	\$858,503	\$845,672	-1.5%	\$128,702	\$121,942	-5.3%
Horton	\$231,142	\$236,011	2.1%	\$99,316	\$105,805	6.5%
Howard	\$81,465	\$82,900	1.8%	\$33,486	\$24,653	-26.4%
Hugoton	\$759,080	\$813,119	7.1%	\$241,734	\$281,478	16.4%
Humboldt	\$313,397	\$295,599	-5.7%	\$142,177	\$193,959	36.4%
Hutchinson	\$10,234,621	\$8,549,970	n/a	\$1,841,057	\$2,094,591	n/a
Independence	\$6,521,159	\$6,580,036	0.9%	\$1,242,037	\$1,297,101	4.4%
Iola	\$1,528,727	\$1,617,946	5.8%	\$249,697	\$271,147	8.6%
Jetmore	\$131,089	\$106,826	-18.5%	\$48,086	\$46,711	-2.9%
Junction City	\$8,877,237	\$9,315,027	4.9%	\$1,904,824	\$2,183,297	14.6%
Kanopolis	\$24,846	\$25,900	4.2%	\$13,928	\$12,544	-9.9%
Kanorado	\$11,046	\$8,349	-24.4%	\$11,447	\$15,456	35.0%
Kansas City	\$47,901,328	\$48,200,582	0.6%	\$14,060,934	\$14,449,015	2.8%
Kechi	\$118,045	\$154,698	n/a	\$108,853	\$163,679	n/a
Kensington	\$47,005	\$39,476	-16.0%	\$15,494	\$15,275	-1.4%
Kincaid	\$8,216	\$9,486	15.5%	\$5,301	\$5,046	-4.8%
Kingman	\$504,126	\$499,776	-0.9%	\$143,615	\$144,921	0.9%
Kinsley	\$182,469	\$178,822	-2.0%	\$45,963	\$46,875	2.0%
Kiowa	\$125,253	\$119,686	-4.4%	\$28,431	\$25,831	-9.1%
LaCrosse	\$326,536	\$440,002	n/a	\$81,988	\$123,545	n/a
LaCygne	\$508,807	\$545,330	7.2%	\$121,570	\$146,475	20.5%
LaHarpe	\$22,823	\$19,464	n/a	\$11,885	\$10,875	n/a
Lakin	\$218,206	\$201,822	-7.5%	\$80,503	\$78,002	-3.1%
Lane	\$9,658	\$9,677	0.2%	\$8,853	\$10,346	16.9%
Lansing	\$1,944,687	\$2,191,072	n/a	\$743,461	\$850,196	n/a
Larned	\$306,520	\$299,345	-2.3%	\$72,409	\$82,387	13.8%
Latham	\$2,615	\$2,852	9.1%	\$1,456	\$1,461	0.4%
Lawrence	\$30,409,441	\$31,411,427	n/a	\$6,189,700	\$6,921,434	n/a
Leavenworth	\$10,499,957	\$10,082,145	-4.0%	\$2,316,370	\$2,802,312	21.0%
Leawood	\$9,323,542	\$9,640,800	3.4%	\$4,066,381	\$4,224,059	3.9%
Lebo	\$228,899	\$235,763	3.0%	\$108,576	\$124,099	14.3%
Lecompton	\$67,816	\$78,134	15.2%	\$51,231	\$66,105	29.0%
Lenexa	\$24,544,787	\$24,376,546	-0.7%	\$11,238,614	\$12,100,007	7.7%
Leon	\$131,125	\$62,956	-52.0%	\$26,507	\$35,746	34.9%
Leonardville	\$32,197	\$32,221	0.1%	\$13,049	\$13,857	6.2%
LeRoy	\$34,201	\$38,073	11.3%	\$17,183	\$19,381	12.8%
Liberal	\$6,699,586	\$6,748,514	0.7%	\$1,001,218	\$934,010	-6.7%
Lincoln Center	\$149,023	\$148,035	-0.7%	\$42,576	\$41,334	-2.9%
Lindsborg	\$532,317	\$518,993	-2.5%	\$187,850	\$192,573	2.5%
Linn Valley	\$2,874	\$50,062	n/a	\$2,618	\$42,972	n/a
Linwood	\$35,438	\$42,119	18.9%	\$31,120	\$36,347	16.8%
Little River	\$39,600	\$35,117	-11.3%	\$27,406	\$18,147	-33.8%
Logan	\$53,567	\$48,606	-9.3%	\$19,328	\$21,939	13.5%
Longford	\$6,796	\$6,357	-6.5%	\$2,453	\$2,891	17.8%
Louisburg	\$1,843,534	\$1,884,205	2.2%	\$486,431	\$465,466	-4.3%
Lucas	\$36,218	\$33,196	-8.3%	\$11,561	\$12,945	12.0%
Luray	\$31,134	\$36,693	17.9%	\$11,487	\$13,008	13.2%
Lyndon	\$228,815	\$220,475	n/a	\$61,381	\$79,510	n/a
Lyons	\$439,000	\$431,411	-1.7%	\$142,984	\$116,926	-18.2%
Manhattan	\$26,181,720	\$27,448,674	4.8%	\$4,630,342	\$5,045,731	9.0%
Mankato	\$94,287	\$84,199	-10.7%	\$23,207	\$26,971	16.2%
Maple Hill	\$22,728	\$21,421	-5.8%	\$17,557	\$20,308	15.7%
Mapleton	\$2,527	\$2,661	5.3%	\$4,619	\$5,436	17.7%
Marion	\$201,452	\$188,938	-6.2%	\$58,638	\$61,228	4.4%
Marquette	\$49,042	\$46,412	-5.4%	\$17,815	\$18,918	6.2%
Marysville	\$1,710,665	\$1,669,557	-2.4%	\$322,977	\$320,028	-0.9%
Mayetta	\$45,839	\$48,000	4.7%	\$27,081	\$30,862	14.0%
Mayfield	\$4,470	\$3,699	-17.3%	\$1,878	\$2,853	51.9%
McCune	\$0	\$0	n/a	\$16,297	\$3,846	n/a

## Local Sales and Use Tax Distributions Issued for FY 2024 and FY 2025

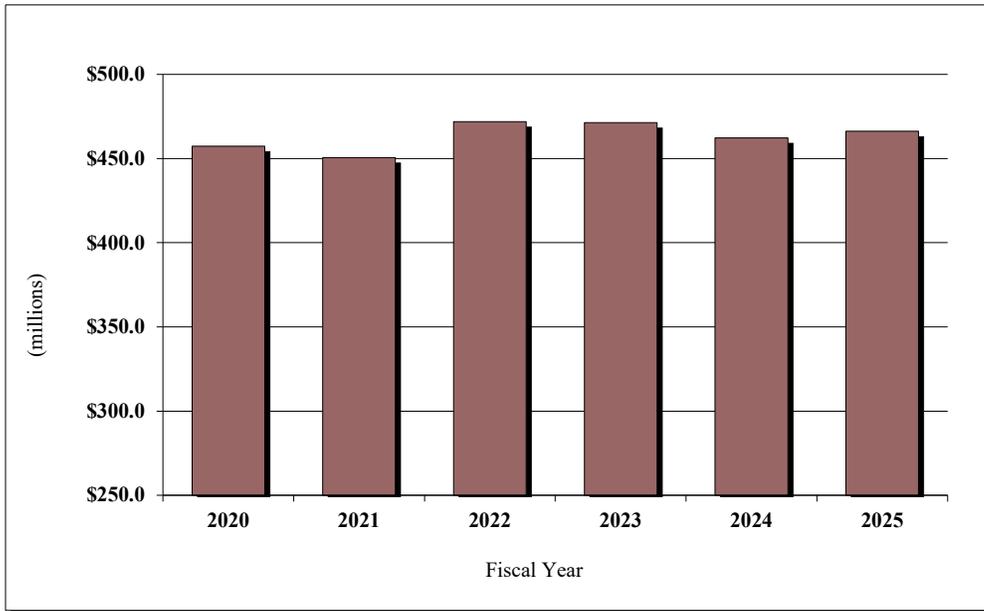
County/City	Sales Tax			Use Tax		
	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change
McPherson	\$3,568,135	\$3,731,459	4.6%	\$796,560	\$833,589	4.6%
Meade	\$245,835	\$230,335	-6.3%	\$66,245	\$64,581	-2.5%
Medicine Lodge	\$287,661	\$275,982	-4.1%	\$67,730	\$83,317	23.0%
Melvern	\$25,235	\$24,811	-1.7%	\$11,877	\$13,861	16.7%
Meriden	\$64,597	\$72,521	12.3%	\$23,079	\$30,289	31.2%
Merriam	\$15,503,478	\$16,036,252	3.4%	\$1,238,765	\$1,329,202	7.3%
Miltonvale	\$70,654	\$66,363	-6.1%	\$15,569	\$15,566	0.0%
Minneapolis	\$204,326	\$201,638	-1.3%	\$69,034	\$70,269	1.8%
Minneola	\$57,954	\$77,326	33.4%	\$26,399	\$39,278	48.8%
Mission	\$5,139,023	\$5,191,644	1.0%	\$1,589,827	\$1,333,565	-16.1%
Mission Hills	\$1,045,598	\$1,102,064	5.4%	\$569,734	\$703,109	23.4%
Mission Woods	\$58,114	\$56,268	-3.2%	\$25,274	\$24,994	-1.1%
Montezuma	\$442,557	\$437,757	-1.1%	\$104,332	\$137,160	31.5%
Moran	\$32,614	\$45,511	39.5%	\$10,720	\$29,868	178.6%
Morland	\$9,000	\$6,998	-22.2%	\$5,227	\$4,256	-18.6%
Moscow	\$34,879	\$41,124	17.9%	\$18,455	\$22,234	20.5%
Mound City	\$179,529	\$179,650	0.1%	\$35,541	\$39,149	10.2%
Mound Valley	\$11,448	\$9,953	-13.1%	\$7,103	\$10,774	51.7%
Moundridge	\$307,728	\$263,884	-14.2%	\$108,872	\$178,713	-2.0%
Mount Hope	\$2,349	\$43,273	n/a	\$1,668	\$29,142	n/a
Mullinville	\$16,096	\$16,056	-0.2%	\$7,930	\$7,526	-5.1%
Mulvane	\$641,426	\$672,563	4.9%	\$331,887	\$349,193	5.2%
Neodesha	\$731,095	\$762,603	4.3%	\$280,005	\$445,378	59.1%
Neosho Rapids	\$10,382	\$7,414	-28.6%	\$8,039	\$26,533	230.1%
Ness City	\$458,882	\$437,748	-4.6%	\$118,196	\$126,045	6.6%
Nickerson	\$64,597	\$58,591	-9.3%	\$23,692	\$29,231	23.4%
Norton	\$682,737	\$647,386	-5.2%	\$179,588	\$178,812	-0.4%
Oak Hill	\$709	\$576	-18.8%	\$1,069	\$1,982	85.4%
Oakley	\$238,794	\$225,606	-5.5%	\$44,921	\$47,374	5.5%
Oberlin	\$351,380	\$339,565	-3.4%	\$123,982	\$147,859	19.3%
Ogden	\$96,945	\$96,970	0.0%	\$39,363	\$45,595	15.8%
Olathe	\$49,407,729	\$50,137,046	1.5%	\$17,227,753	\$15,546,460	-9.8%
Olpe	\$28,910	\$49,432	n/a	\$17,129	\$19,146	n/a
Onsburg	\$25,057	\$24,576	-1.9%	\$9,140	\$12,312	34.7%
Onaga	\$83,984	\$81,234	-3.3%	\$23,519	\$26,703	13.5%
Osage City	\$604,089	\$596,380	-1.3%	\$158,770	\$182,441	14.9%
Osawatomie	\$578,179	\$1,050,402	81.7%	\$241,533	\$249,062	3.1%
Oskaloosa	\$189,656	\$194,422	2.5%	\$48,938	\$52,707	7.7%
Oswego	\$232,149	\$258,318	11.3%	\$105,215	\$147,622	40.3%
Ottawa	\$5,376,486	\$5,248,319	n/a	\$1,126,489	\$1,162,025	n/a
Overbrook	\$113,579	\$113,796	0.2%	\$41,542	\$47,276	13.8%
Overland Park	\$55,378,245	\$69,156,776	n/a	\$17,290,786	\$22,298,416	n/a
Oxford	\$63,429	\$83,328	31.4%	\$34,616	\$69,809	101.7%
Ozawkie	\$46,695	\$48,929	4.8%	\$34,106	\$38,871	14.0%
Palco	\$53,044	\$59,669	12.5%	\$5,404	\$6,354	17.6%
Paola	\$2,492,796	\$2,236,510	-10.3%	\$656,198	\$387,907	-40.9%
Park City	\$618,577	\$2,408,045	n/a	\$171,801	\$543,892	n/a
Parker	\$58,571	\$61,476	5.0%	\$22,202	\$22,239	0.2%
Parsons	\$2,799,821	\$2,944,252	5.2%	\$650,312	\$769,694	18.4%
Paxico	\$12,024	\$15,644	30.1%	\$6,891	\$9,603	39.3%
Peabody	\$87,410	\$72,987	-16.5%	\$48,420	\$34,940	-27.8%
Perry	\$90,535	\$102,162	12.8%	\$50,557	\$45,765	-9.5%
Phillipsburg	\$979,087	\$926,095	-5.4%	\$283,011	\$316,203	11.7%
Pittsburg	\$6,990,088	\$6,965,298	-0.4%	\$1,564,257	\$2,181,223	39.4%
Plainville	\$607,040	\$598,957	-1.3%	\$137,117	\$147,347	7.5%
Pleasanton	\$223,576	\$395,669	n/a	\$102,606	\$175,789	n/a
Pomona	\$163,349	\$170,498	4.4%	\$69,145	\$96,792	40.0%
Potwin	\$19,957	\$27,324	36.9%	\$13,675	\$16,098	17.7%
Prairie Village	\$3,048,205	\$3,125,445	2.5%	\$1,573,271	\$1,696,709	7.8%
Pratt	\$1,484,128	\$1,461,623	-1.5%	\$205,112	\$245,399	19.6%
Pretty Prairie	\$34,494	\$32,368	-6.2%	\$23,344	\$28,729	23.1%
Princeton	\$62,067	\$57,153	-7.9%	\$17,650	\$25,084	42.1%
Protection	\$78,080	\$74,684	-4.3%	\$22,890	\$32,108	40.3%
Quinter	\$133,320	\$148,527	11.4%	\$43,431	\$41,758	-3.9%
Randolph	\$26,131	\$25,507	-2.4%	\$7,854	\$9,098	15.8%
Ransom	\$11,489	\$10,603	-7.7%	\$4,037	\$5,238	29.8%
Richmond	\$17,217	\$18,859	9.5%	\$28,613	\$28,587	-0.1%
Riley	\$90,412	\$91,485	1.2%	\$34,297	\$41,158	20.0%
Roeland Park	\$2,564,979	\$2,555,559	-0.4%	\$535,271	\$548,337	2.4%
Rolla	\$42,670	\$37,892	-11.2%	\$24,147	\$31,762	31.5%
Rose Hill	\$274,021	\$309,947	13.1%	\$167,090	\$167,458	0.2%
Rossville	\$109,707	\$121,855	11.1%	\$38,913	\$51,530	32.4%

## Local Sales and Use Tax Distributions Issued for FY 2024 and FY 2025

County/City	Sales Tax			Use Tax		
	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change	Fiscal Year 2024 (July 2023 - June 2024)	Fiscal Year 2025 (July 2024 - June 2025)	Percent Change
Russell	\$0	\$41,023	n/a	\$0	\$9,916	n/a
Sabetha	\$523,750	\$494,706	-5.5%	\$157,688	\$155,539	-1.4%
Saint Francis	\$190,485	\$174,849	-8.2%	\$79,363	\$77,302	-2.6%
Saint George	\$64,927	\$71,743	10.5%	\$69,405	\$82,860	19.4%
Saint John	\$127,239	\$139,681	9.8%	\$39,892	\$47,072	18.0%
Saint Marys	\$350,124	\$394,264	12.6%	\$151,306	\$148,024	-2.2%
Saint Paul	\$74,827	\$74,746	-0.1%	\$26,463	\$43,093	62.8%
Salina	\$16,515,473	\$16,866,986	2.1%	\$2,487,952	\$2,760,365	10.9%
Satanta	\$87,137	\$79,388	-8.9%	\$30,730	\$38,448	25.1%
Scammon	\$20,467	\$21,529	5.2%	\$35,047	\$13,582	-61.2%
Scott City	\$385,020	\$382,416	-0.7%	\$92,858	\$109,135	17.5%
Scranton	\$38,958	\$38,438	-1.3%	\$19,149	\$24,336	27.1%
Sedan	\$224,155	\$261,374	16.6%	\$60,232	\$66,852	11.0%
Sedgwick	\$123,080	\$106,511	-13.5%	\$44,867	\$52,531	17.1%
Seneca	\$815,849	\$798,318	-2.1%	\$147,839	\$168,744	14.1%
Severy	\$38,291	\$35,211	-8.0%	\$7,195	\$9,596	33.4%
Shawnee	\$20,128,866	\$20,594,316	2.3%	\$6,036,204	\$7,745,855	28.3%
Silver Lake	\$6,697	\$100,321	n/a	\$3,191	\$46,070	n/a
Smith Center	\$309,345	\$331,630	7.2%	\$83,656	\$88,525	5.8%
South Hutchinson	\$389,350	\$376,024	-3.4%	\$109,912	\$112,828	2.7%
Speed	\$1,519	\$2,427	59.8%	\$2,136	\$2,410	12.9%
Spivey	\$31,567	\$34,599	9.6%	\$3,233	\$3,231	-0.1%
Spring Hill	\$1,635,305	\$1,809,017	10.6%	\$797,312	\$998,840	25.3%
Stafford	\$217,675	\$215,581	-1.0%	\$69,187	\$78,084	12.9%
Sterling	\$262,505	\$250,809	-4.5%	\$106,513	\$132,801	24.7%
Stockton	\$441,600	\$428,982	-2.9%	\$124,924	\$138,186	10.6%
Strong City	\$43,840	\$53,564	n/a	\$21,531	\$32,549	n/a
Sublette	\$241,106	\$222,028	-7.9%	\$78,692	\$88,847	12.9%
Sylvia	\$6,494	\$5,159	-20.5%	\$2,522	\$2,737	8.5%
Syracuse	\$243,850	\$240,661	-1.3%	\$78,858	\$83,436	5.8%
Thayer	\$70,428	\$63,809	-9.4%	\$22,030	\$24,480	11.1%
Tipton	\$27,893	\$27,253	-2.3%	\$8,830	\$10,982	24.4%
Tonganoxie	\$1,210,117	\$1,210,348	0.0%	\$562,681	\$598,254	6.3%
Topeka	\$48,140,221	\$49,542,211	2.9%	\$10,643,783	\$10,867,213	2.1%
Toronto	\$10,441	\$9,552	-8.5%	\$3,386	\$3,783	11.7%
Towanda	\$111,894	\$112,332	0.4%	\$66,632	\$68,841	3.3%
Troy	\$69,463	\$74,509	7.3%	\$54,256	\$59,641	9.9%
Udall	\$73,040	\$69,160	-5.3%	\$30,825	\$28,913	-6.2%
Ulysses	\$1,544,445	\$1,421,535	-8.0%	\$550,162	\$603,127	9.6%
Uniontown	\$44,629	\$39,708	-11.0%	\$20,809	\$36,616	76.0%
Utica	\$9,011	\$8,919	-1.0%	\$5,010	\$4,829	-3.6%
Valley Center	\$543,585	\$586,535	7.9%	\$339,252	\$355,558	4.8%
Valley Falls	\$246,482	\$232,360	-5.7%	\$86,108	\$85,661	-0.5%
Victoria	\$89,605	\$89,311	-0.3%	\$39,474	\$43,868	11.1%
Wakeeney	\$318,664	\$312,893	-1.8%	\$75,022	\$104,916	39.8%
Wakefield	\$62,455	\$65,191	4.4%	\$30,624	\$33,896	10.7%
Wamego	\$1,345,514	\$1,353,044	0.6%	\$442,604	\$428,688	-3.1%
Washington	\$242,635	\$191,442	-21.1%	\$62,123	\$51,617	-16.9%
Waterville	\$91,154	\$88,029	n/a	\$31,533	\$30,569	n/a
Wathena	\$195,375	\$226,880	16.1%	\$111,727	\$119,366	6.8%
Waverly	\$48,043	\$49,182	2.4%	\$22,035	\$22,217	0.8%
Weir	\$26,156	\$26,661	1.9%	\$17,470	\$23,955	37.1%
Wellington	\$2,734,566	\$2,699,027	n/a	\$657,460	\$608,603	n/a
Wellsville	\$306,554	\$303,021	-1.2%	\$133,976	\$148,084	10.5%
Westmoreland	\$72,752	\$87,042	n/a	\$23,458	\$34,610	n/a
Westwood	\$920,713	\$976,554	6.1%	\$170,707	\$192,735	12.9%
Westwood Hills	\$28,948	\$28,450	-1.7%	\$25,259	\$28,010	10.9%
White Cloud	\$7,634	\$8,440	10.6%	\$8,281	\$7,717	-6.8%
Whitewater	\$50,064	\$52,175	4.2%	\$22,278	\$26,083	17.1%
Willard	\$1,050	\$1,011	-3.7%	\$2,379	\$2,231	-6.2%
Williamsburg	\$25,452	\$32,830	29.0%	\$9,737	\$13,159	35.1%
Wilmore	\$1,909	\$2,299	20.4%	\$2,367	\$4,455	88.2%
Wilson	\$75,240	\$70,818	-5.9%	\$28,257	\$26,379	-6.6%
Winchester	\$15,205	\$13,694	-9.9%	\$7,589	\$8,318	9.6%
Winfield	\$3,598,127	\$3,820,584	6.2%	\$903,256	\$1,061,502	17.5%
Yates Center	\$373,699	\$376,671	0.8%	\$129,838	\$130,056	0.2%
Horsethief Reservoir	\$24	\$0	-100.0%	\$0	\$0	n/a
Statewide	\$1,263,863,542	\$1,305,364,387	3.3%	\$351,124,939	\$380,673,818	8.4%
Gage Park (in Shawnee Co)	\$7,118,585	\$7,377,075	3.6%	\$1,831,702	\$1,903,350	3.9%
Washburn U. (in Shawnee Co)	\$23,149,618	\$23,951,553	3.5%	\$5,937,215	\$6,152,312	3.6%

## Motor Fuel Tax Gross Collections

Motor Fuel Tax Gross Collections decreased by 0.8% compared to the prior fiscal year.



<u>Fiscal Year</u>	<u>Gross Collections</u>	<u>Percent Change</u>
2020	\$457,330,447	-1.5%
2021	\$450,570,368	-1.5%
2022	\$471,875,737	4.7%
2023	\$471,261,832	-0.1%
2024	\$462,343,453	-1.9%
2025	\$466,271,554	0.8%

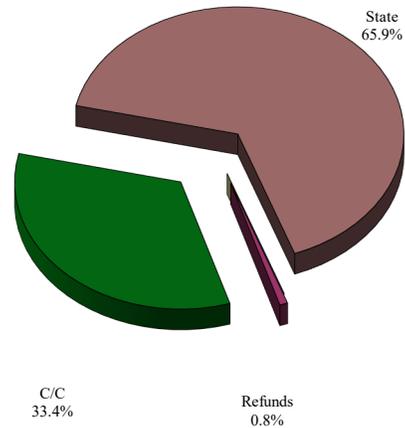
## Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

### Motor Fuel by Fuel Type

	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Percent <u>Change</u>
Regular and E-85	\$330,412,066	\$329,181,761	(0.4%)
Special (Diesel) Fuel	\$120,406,229	\$124,523,420	3.4%
LP Gas Fuel	\$2,241,186	\$2,010,296	(10.3%)
Interstate Motor Fuel	\$8,999,225	\$10,257,903	14.0%
Motor Carrier Trip Permits	<u>\$284,747</u>	<u>\$298,174</u>	4.7%
Total (Gross)	\$462,343,453	\$466,271,554	0.8%

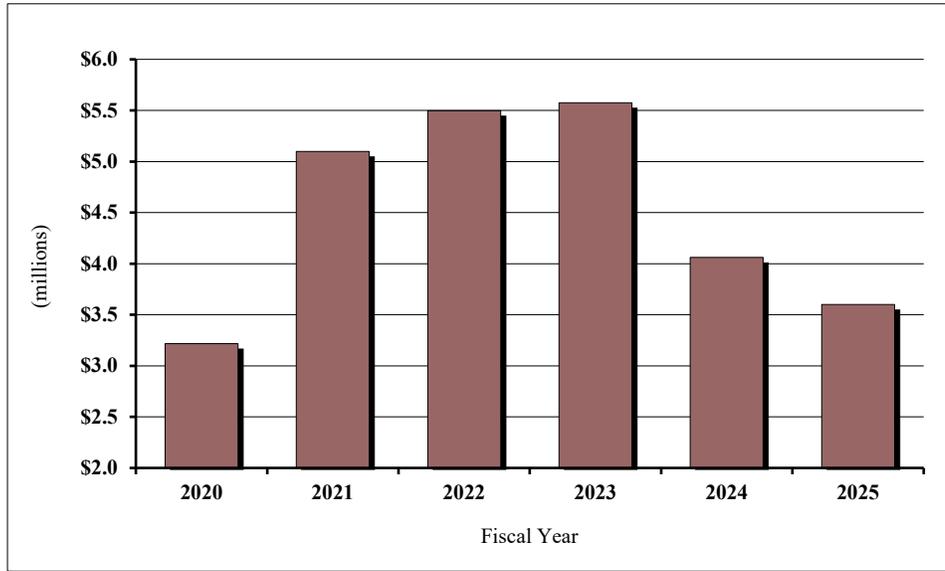
Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.

State Highway Fund	\$307,074,537
Special City/County Highway Fund	\$155,596,152
Alcohol Producers' Incentive Fund	\$0
Refund Fund	<u>\$3,600,865</u>
Total	\$466,271,554



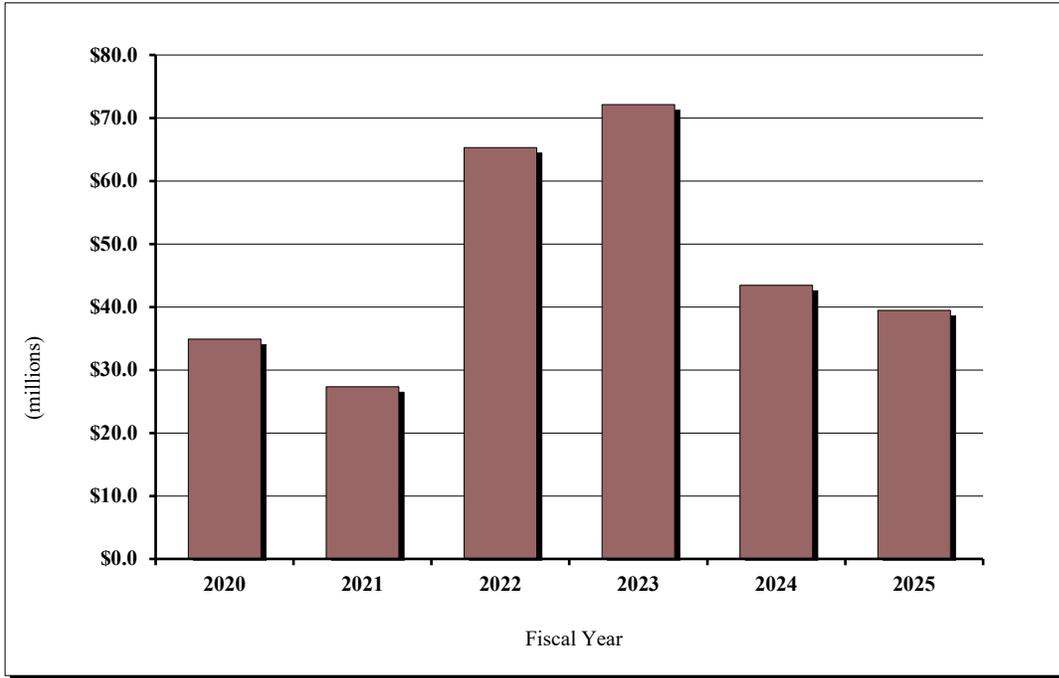
## Motor Fuel Refund Amounts

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>
2020	\$3,215,735	(11.5%)
2021	\$5,098,744	58.6%
2022	\$5,497,637	7.8%
2023	\$5,574,379	1.4%
2024	\$4,062,422	-27.1%
2025	\$3,600,865	-11.4%

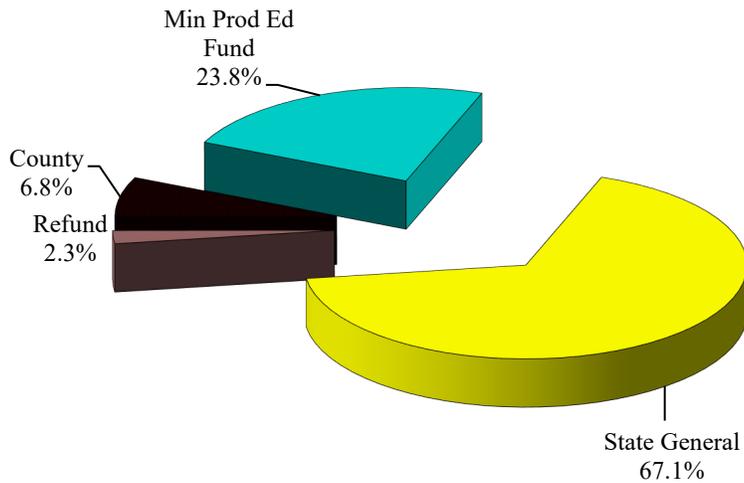
## Net Mineral Tax Collections after all Credits and Exemptions



<u>Fiscal Year</u>	<u>Oil</u>	<u>Natural Gas</u>	<u>Total</u>	<u>Total Percent Change</u>
2020	\$31,258,274	\$3,633,354	\$34,891,628	-36.3%
2021	\$21,120,616	\$6,209,854	\$27,330,470	-21.7%
2022	\$42,303,008	\$22,993,073	\$65,296,081	138.9%
2023	\$46,611,148	\$25,510,868	\$72,122,016	10.5%
2024	\$38,564,054	\$4,872,130	\$43,436,184	-39.8%
2025	\$33,589,975	\$5,867,594	\$39,457,569	-9.2%

## 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 was earmarked for the Oil and Gas Valuation Depletion Trust Fund (OGVDTF). The first transfer to this fund was in October 2009. Effective FY 2017, the OGVDTF was abolished and the Mineral Production Education Fund (MPEF) was created. The fund is credited with 20% of mineral severance taxes collected during the previous fiscal year in counties with receipts in excess of \$100,000. The monies from the MPEF are then transferred twice annually to the State School District Finance Fund (SSDFF).



### Mineral Tax Distribution to Funds, Fiscal Year 2025

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund	Mineral Production Education Fund
Oil	\$23,002,877	\$807,453	\$2,294,777	
Natural Gas	\$3,490,940	\$80,398	\$405,104	
Total	\$26,493,817	\$887,851	\$2,699,881	\$9,376,020

Gross Total All Funds \$39,457,569

## Mineral Tax: Number of Barrels Oil Production, Calendar Year 2024

Calendar Year 2024: January 2024 through December 2024

<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>	<u>Rank</u>	<u>County</u>	<u>Number Barrels</u>
1	ELLIS	2,074,591	41	KIOWA	185,265	81	RILEY	11,983
2	FINNEY	1,612,143	42	MIAMI	175,000	82	HAMILTON	6,392
3	HASKELL	1,608,144	43	COFFEY	167,816	83	LABETTE	4,582
4	BARTON	1,408,177	44	NORTON	152,899	84	GEARY	3,837
5	RUSSELL	1,283,419	45	WICHITA	142,793	85	DICKINSON	3,252
6	ROOKS	1,275,685	46	ANDERSON	140,270	86	JEFFERSON	2,878
7	NESS	1,163,713	47	PAWNEE	136,718	87	BROWN	2,541
8	STAFFORD	875,093	48	COMANCHE	136,256	88	CLAY	1,202
9	GRAHAM	766,302	49	RUSH	132,559	89	JACKSON	958
10	BARBER	753,902	50	CLARK	130,299	90	OSAGE	935
11	BUTLER	740,046	51	CHAUTAUQUA	121,270	91	ATCHISON	0
12	TREGO	597,495	52	MEADE	117,163	92	CHEROKEE	0
13	COWLEY	535,400	53	GRANT	110,825	93	CLOUD	0
14	GOVE	522,570	54	FRANKLIN	110,511	94	DONIPHAN	0
15	RICE	496,992	55	EDWARDS	103,559	95	JEWELL	0
16	SCOTT	451,015	56	STANTON	98,889	96	LINCOLN	0
17	LANE	436,077	57	BOURBON	94,899	97	MARSHALL	0
18	HODGEMAN	432,292	58	OSBORNE	94,510	98	MITCHELL	0
19	LOGAN	427,411	59	LYON	88,466	99	OTTAWA	0
20	RAWLINS	389,597	60	JOHNSON	82,902	100	POTTAWATOMIE	0
21	PRATT	389,138	61	MARION	81,702	101	REPUBLIC	0
22	RENO	383,671	62	SEDGWICK	79,077	102	SHAWNEE	0
23	KEARNY	379,955	63	WILSON	76,396	103	SMITH	0
24	WOODSON	329,419	64	GREELEY	75,706	104	WASHINGTON	0
25	SUMNER	318,623	65	HARVEY	72,536	105	WYANDOTTE	0
26	CHEYENNE	292,592	66	LINN	70,984			
27	GREENWOOD	292,162	67	MONTGOMERY	69,868			
28	KINGMAN	284,649	68	GRAY	65,228			
29	FORD	275,236	69	ELK	52,850			
30	MCPHERSON	270,775	70	SALINE	52,248	TOTAL BARRELS OIL		<b>26,828,396</b>
31	SEWARD	267,574	71	WALLACE	38,817			
32	THOMAS	252,479	72	NEMAHA	38,092			
33	STEVENS	245,120	73	MORRIS	37,534			
34	ALLEN	236,831	74	WABAUNSEE	36,437	Counties producing		
35	ELLSWORTH	213,857	75	LEAVENWORTH	32,462	over 1 million barrels		10,425,872
36	MORTON	209,831	76	SHERMAN	31,906	Percent Total		38.9%
37	DECATUR	201,536	77	DOUGLAS	24,673			
38	HARPER	198,657	78	CHASE	22,632			
39	SHERIDAN	189,191	79	CRAWFORD	19,332			
40	PHILLIPS	188,249	80	NEOSHO	18,878			

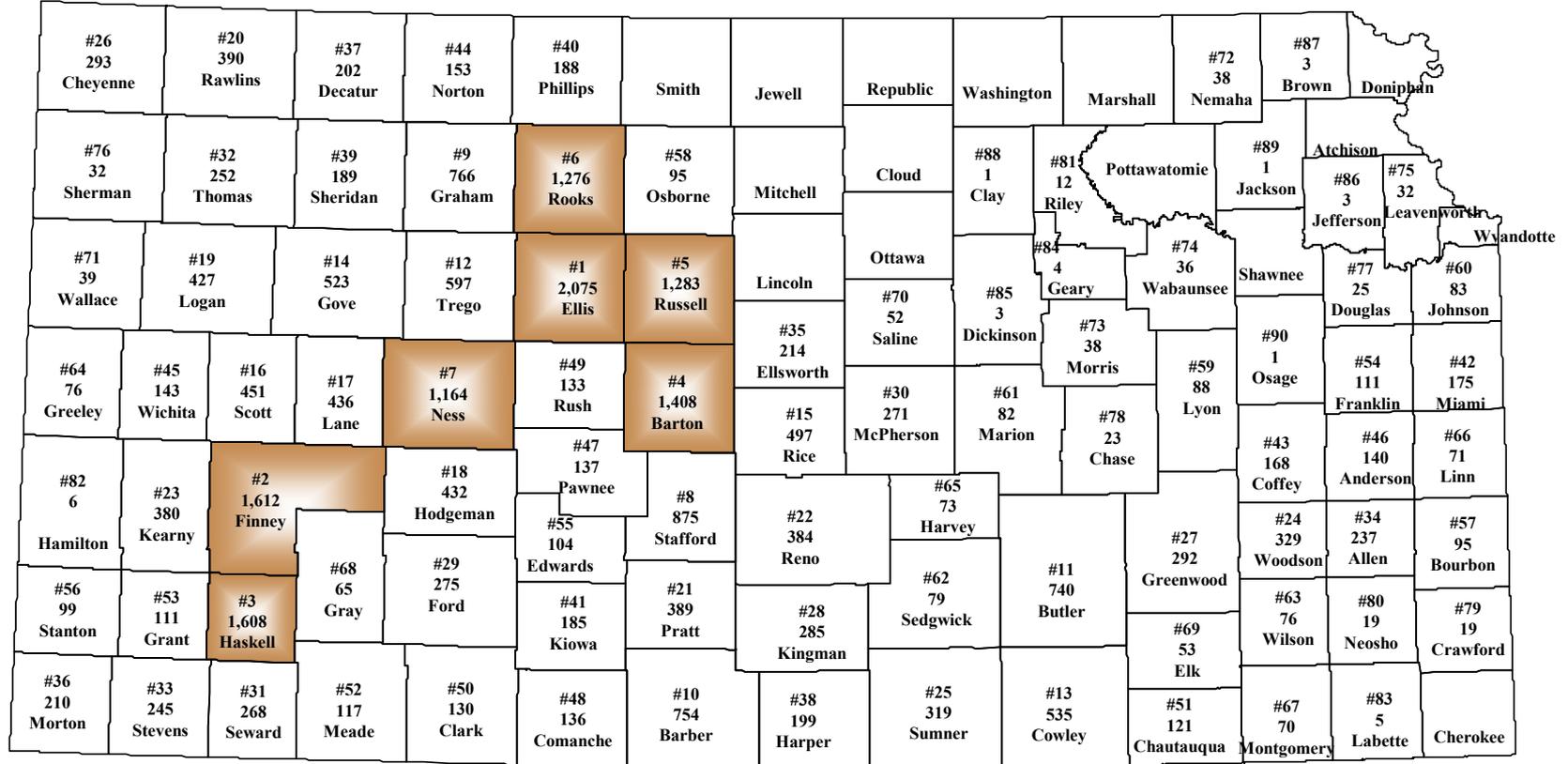
### Oil Production, Calendar Year 2024

This map shows Kansas gross crude oil production in thousands of barrels by county for calendar year 2024. The upper figure for each county is the statewide production ranking and the lower figure is the county's oil production.

Ninety of the State's one hundred and five counties produced oil. Ellis County, with 2.1 million barrels, was the top producer. There were 7 counties (see shaded areas) producing over one million barrels for the year. Their combined production of 10.4 million barrels was 38.9% of the statewide total production of 26.8 million barrels. Details of this map are contained in page 54 of this report.

Legend:  Counties Producing Over 1,000,000 Barrels

Rank and Barrels (barrels are in thousands)





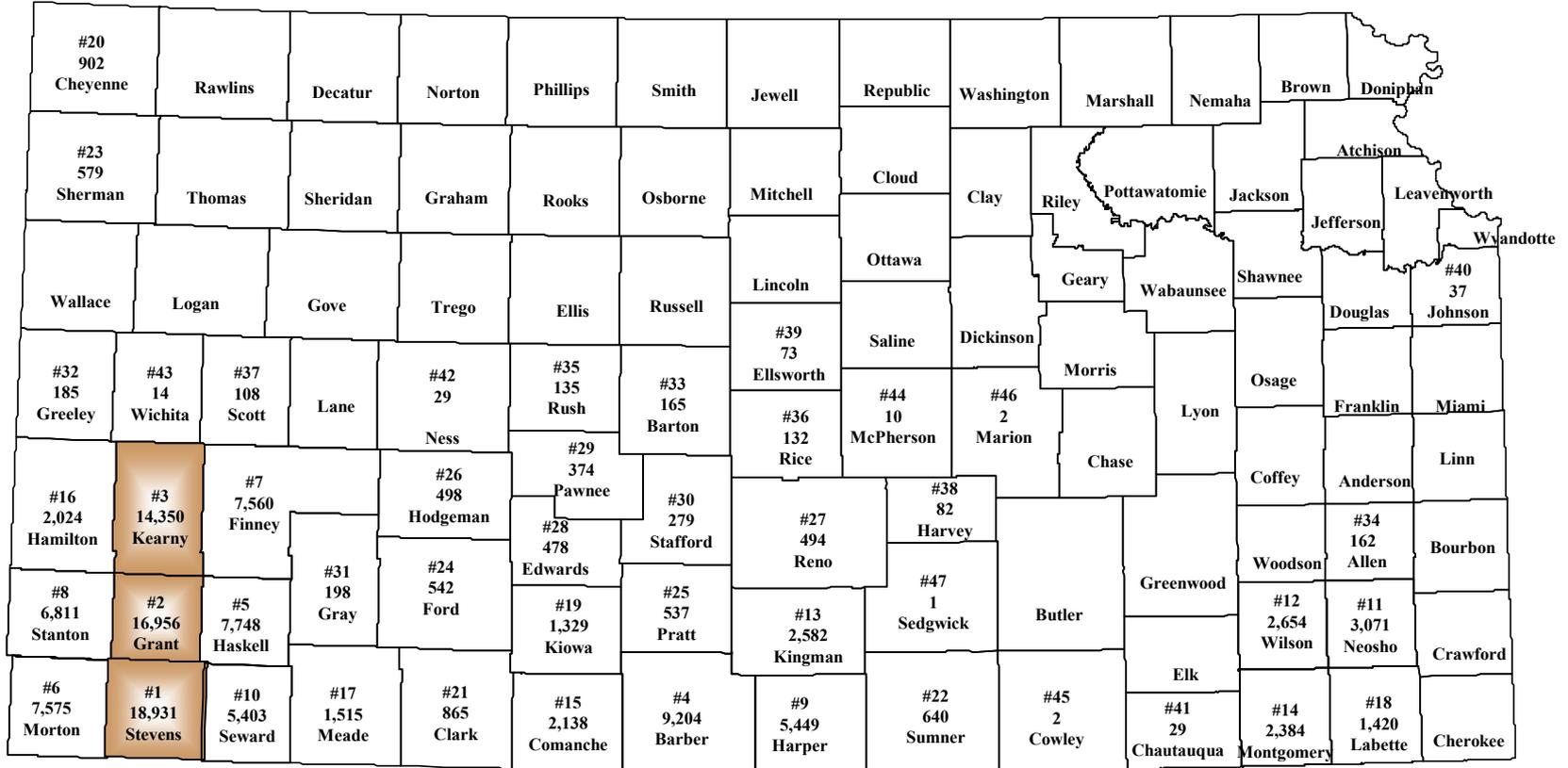
# Gas Production, Calendar Year 2024

This map shows the Kansas gross natural gas production, in thousands of MCF by county for calendar year 2024.

Forty-seven of the State's one hundred and five counties produced gas. Stevens County was the highest producer with 18.9 million MCF. There were 3 counties (shaded area) producing more than 10 million MCF for the year. Their combined production of 50.2 million MCF was 39.7 percent of the statewide total production of 126.7 million MCF. Details of this map are in contained in page 56 of this report.

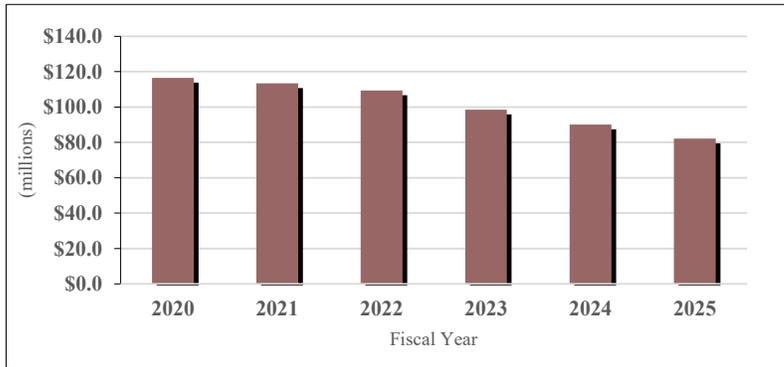
Legend:  Counties Producing Over 10,000,000 MCF

Rank and MCF



### Cigarette Tax Collections to State General Fund after Refunds

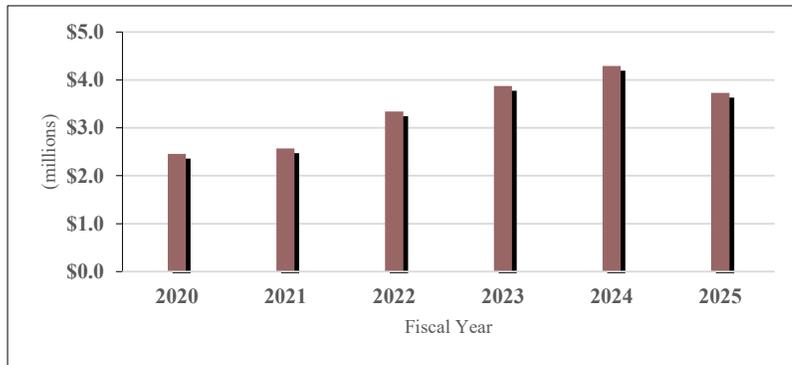
The cigarette tax was enacted in 1927 and is paid upon the purchase of tax stamps. The tax has had multiple rate changes since enactment. The most recent increase was effective in Fiscal Year 2016. The tax rate increased from 79¢ to \$1.29 per pack of 20; and from 99¢ to \$1.61 per pack of 25.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2020	\$116,456,355	-0.2%
2021	\$113,490,746	-2.5%
2022	\$109,406,447	-3.6%
2023	\$98,453,308	-10.0%
2024	\$90,093,628	-8.5%
2025	\$82,238,116	-8.7%

### Electronic Cigarette Tax Collections to State General Fund after Refunds

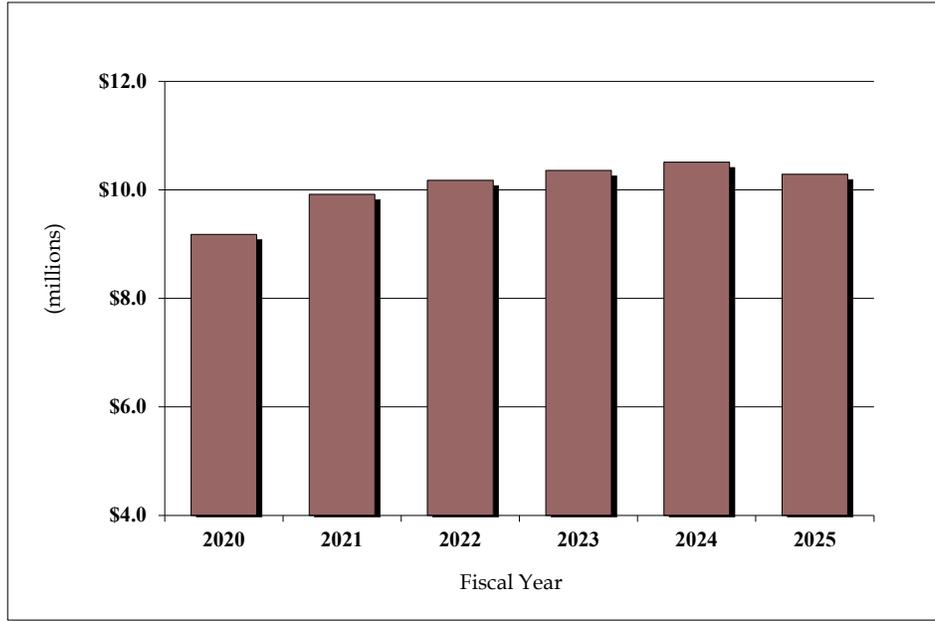
The 2015 Legislature imposed a tax of \$0.20 per milliliter of consumable material for electronic cigarettes effective July 1, 2016. The 2016 Legislature delayed the effective date to January 1, 2017. During the 2017 Legislative Session, the legislature changed the effective date of the tax to July 1, 2017 and reduced the tax rate to \$0.05.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2020	\$2,454,507	-5.3%
2021	\$2,567,472	4.6%
2022	\$3,342,063	30.2%
2023	\$3,873,381	15.9%
2024	\$4,294,165	10.9%
2025	\$3,732,510	-13.1%

## Tobacco Products Tax to State General Fund after Refunds

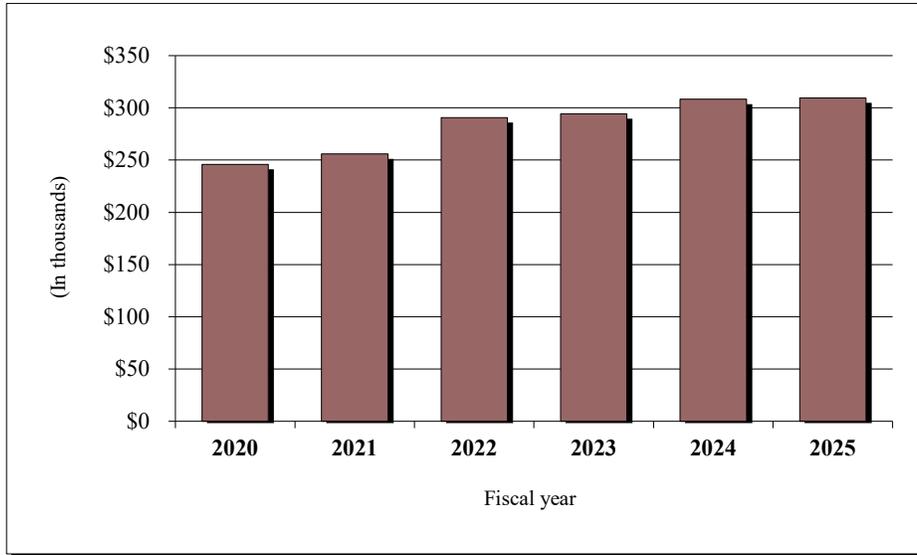
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2020	\$9,179,758	2.4%
2021	\$9,918,689	8.0%
2022	\$10,178,878	2.6%
2023	\$10,358,423	1.8%
2024	\$10,508,803	1.5%
2025	\$10,290,595	-2.1%

## Bingo Enforcement Tax Gross Collections

The bingo enforcement tax was enacted in 1975. There have been a number of amendments to the regulation of the tax since its enactment. The most recent changes were made during the 2015 legislative session. In 2015, the bingo statutes were changed to the Charitable Gaming Act. There are three types of bingo enforcement tax that may be paid by the organization: Tax on disposable paper faces for Call Bingo games, tax on Instant Bingo tickets (pull-tabs), and tax on the sale of reusable bingo cards for Call Bingo games.



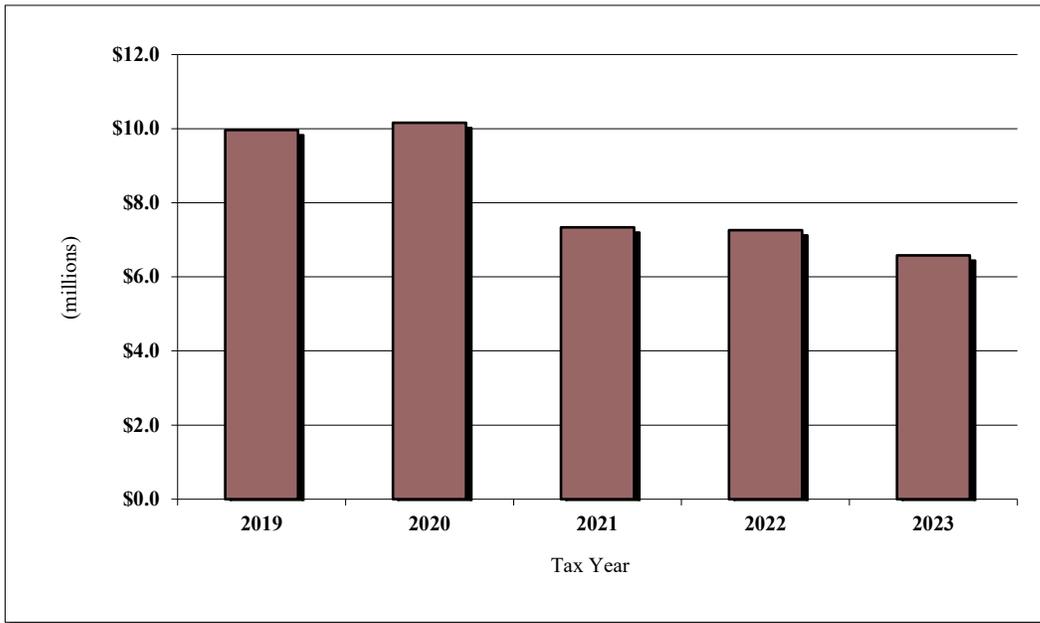
<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2020	\$245,852	-15.1%
2021	\$256,056	4.2%
2022	\$290,798	13.6%
2023	\$294,160	1.2%
2024	\$308,207	4.8%
2025	\$309,417	0.4%

## Food Sales Income Tax Credit

Effective with Tax Year 2013, the food sales tax refund was repealed and replaced with an income tax credit for certain individuals who purchased food in Kansas.

Claimants with a federal adjusted gross income of \$30,615 or less may claim a nonrefundable tax credit in the amount of \$125 for each qualified exemption.

During the 2022 legislative session, House Bill 2106 was signed into law. It reduced the state sales and compensating use tax rate on food and food ingredients. The bill also sunsets the Food Sales Income Tax Credit at the end of Tax Year 2024.



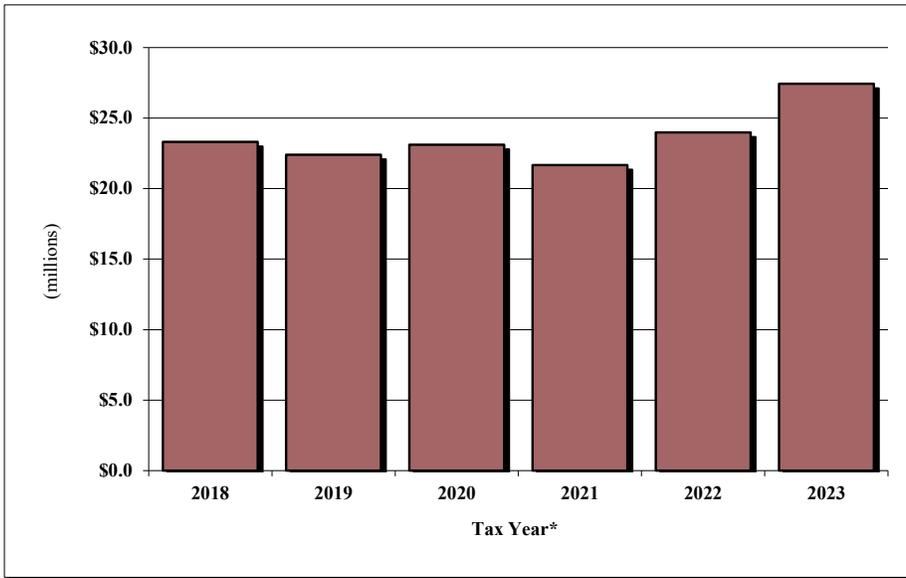
<u>Tax Year</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2019	69,307	\$9,966,464	1.2%
2020	70,303	\$10,157,103	1.9%
2021	53,188	\$7,336,457	-27.8%
2022	52,561	\$7,261,645	-1.0%
2023	48,432	\$6,577,467	-9.4%

## 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 2023, the maximum refund was \$700 and the maximum household income was \$40,500. In Tax Year 2024, the maximum refund was \$700 and the maximum household income was \$42,600. During the last reported tax year, the Kansas Department of Revenue issued \$10,070,318 in Homestead refunds to 46,398 homeowners.

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 2023, the maximum household income was \$23,700. In Tax Year 2024, the maximum household income was \$24,500. A claimant may receive either a Homestead or a SAFE SENIOR refund, but not both. During the last reported tax year, the Kansas Department of Revenue issued \$9,674,582 in SAFE SENIOR refunds to 7,012 homeowners. This is reported as a portion of the total homestead refunds issued.

In 2022, the legislature created a new Homestead SVR program for seniors and disabled veterans, for refund claims to be paid to claimants for the amount by which the claimant's residential property tax exceeds the amount of the claimant's property tax in the claimant's base year. In Tax Year 2023, the maximum household income was \$53,600. In Tax Year 2024, the maximum household income was \$56,450. During the last reported tax year, the Kansas Department of Revenue issued \$7,699,400 in Homestead SVR refunds to 18,561 homeowners.



\*The chart has been updated to reflect Tax Year. Previous charts reported Fiscal Year data.

<u>Tax Year*</u>	<u>Number of Claims Allowed</u>	<u>Amount Paid</u>	<u>Percent Change</u>
2018	70,642	\$23,309,337	-6.2%
2019	68,946	\$22,404,223	-3.9%
2020	70,470	\$23,114,374	3.2%
2021	65,527	\$21,678,310	-6.2%
2022	70,244	\$23,986,491	10.6%
2023	71,971	\$27,444,300	14.4%

## Homestead Refunds by County - Tax Year 2023 Returns Processed in Calendar Year 2024

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	\$101,079	\$230	\$16,285	\$21,585	\$1,316	39%	439	12,425	4%
Anderson	\$62,450	\$245	\$16,863	\$21,222	\$1,535	38%	255	7,908	3%
Atchison	\$73,375	\$223	\$15,117	\$22,005	\$1,381	35%	329	16,249	2%
Barber	\$31,496	\$217	\$18,795	\$22,381	\$1,169	37%	145	4,070	4%
Barton	\$157,627	\$205	\$16,880	\$22,741	\$1,566	35%	769	24,835	3%
Bourbon	\$121,883	\$226	\$16,514	\$21,743	\$1,299	38%	539	14,424	4%
Brown	\$53,922	\$229	\$15,207	\$21,477	\$1,059	39%	235	9,142	3%
Butler	\$229,963	\$207	\$16,800	\$23,868	\$2,137	32%	1,111	69,158	2%
Chase	\$11,978	\$166	\$16,396	\$23,760	\$1,223	29%	72	2,507	3%
Chautauqua	\$28,028	\$209	\$13,336	\$18,873	\$712	48%	134	3,339	4%
Cherokee	\$156,485	\$237	\$16,025	\$20,592	\$1,081	41%	660	19,133	3%
Cheyenne	\$24,150	\$268	\$17,460	\$20,275	\$1,598	42%	90	2,646	3%
Clark	\$9,667	\$215	\$17,496	\$22,381	\$1,197	38%	45	1,873	2%
Clay	\$54,178	\$220	\$18,082	\$22,595	\$1,403	35%	246	7,969	3%
Cloud	\$59,960	\$246	\$15,446	\$20,765	\$1,266	42%	244	8,723	3%
Coffey	\$45,255	\$217	\$17,625	\$21,701	\$1,176	37%	209	8,301	3%
Comanche	\$8,585	\$200	\$13,287	\$24,042	\$1,293	31%	43	1,694	3%
Cowley	\$197,125	\$233	\$16,528	\$21,621	\$1,432	38%	847	34,186	2%
Crawford	\$195,931	\$209	\$15,749	\$21,672	\$1,121	38%	939	38,904	2%
Decatur	\$27,190	\$221	\$16,887	\$22,043	\$1,297	37%	123	2,716	5%
Dickinson	\$116,352	\$208	\$16,439	\$23,234	\$1,691	33%	559	18,621	3%
Doniphan	\$39,435	\$215	\$17,164	\$21,363	\$1,010	38%	183	7,575	2%
Douglas	\$165,425	\$199	\$13,755	\$23,604	\$2,798	31%	830	121,989	1%
Edwards	\$18,086	\$221	\$18,137	\$20,857	\$864	40%	82	2,731	3%
Elk	\$29,554	\$219	\$15,851	\$21,199	\$1,054	41%	135	2,436	6%
Ellis	\$74,730	\$203	\$15,838	\$24,084	\$1,965	31%	369	29,007	1%
Ellsworth	\$43,599	\$238	\$14,531	\$21,487	\$1,356	39%	183	6,316	3%
Finney	\$91,880	\$226	\$15,970	\$22,651	\$2,559	35%	407	38,354	1%
Ford	\$75,144	\$184	\$18,388	\$24,728	\$1,799	28%	409	34,072	1%
Franklin	\$128,463	\$219	\$17,353	\$22,765	\$2,136	35%	587	26,273	2%
Geary	\$78,162	\$221	\$12,926	\$22,955	\$2,124	34%	354	35,459	1%
Gove	\$8,406	\$159	\$17,804	\$24,686	\$1,199	27%	53	2,658	2%
Graham	\$20,698	\$235	\$14,590	\$20,860	\$1,353	42%	88	2,370	4%
Grant	\$20,290	\$190	\$20,275	\$24,451	\$1,508	31%	107	7,097	2%
Gray	\$15,964	\$225	\$17,945	\$21,936	\$1,752	37%	71	5,730	1%
Greeley	\$6,402	\$237	\$13,160	\$22,324	\$1,489	34%	27	1,152	2%
Greenwood	\$50,259	\$238	\$15,599	\$20,281	\$1,067	42%	211	5,871	4%
Hamilton	\$8,039	\$244	\$20,756	\$22,297	\$1,979	36%	33	2,488	1%
Harper	\$39,868	\$209	\$15,328	\$22,215	\$1,259	34%	191	5,413	4%
Harvey	\$123,743	\$201	\$17,033	\$24,090	\$1,908	31%	615	33,642	2%
Haskell	\$11,069	\$231	\$14,396	\$23,541	\$1,837	36%	48	3,591	1%
Hodgeman	\$6,744	\$161	\$19,081	\$25,889	\$1,322	26%	42	1,673	3%
Jackson	\$79,799	\$216	\$15,360	\$23,172	\$1,711	37%	370	13,525	3%
Jefferson	\$91,413	\$234	\$16,314	\$22,206	\$2,195	36%	391	18,332	2%
Jewell	\$24,385	\$222	\$14,111	\$20,748	\$843	42%	110	2,899	4%
Johnson	\$680,614	\$193	\$17,031	\$24,751	\$3,090	28%	3,520	632,276	1%
Kearny	\$13,618	\$223	\$16,555	\$23,012	\$1,973	34%	61	3,808	2%
Kingman	\$54,376	\$232	\$17,863	\$21,251	\$1,584	39%	234	6,946	3%
Kiowa	\$8,825	\$188	\$16,097	\$24,084	\$1,679	30%	47	2,436	2%
Labette	\$166,766	\$228	\$14,892	\$21,075	\$1,134	40%	733	19,692	4%
Lane	\$7,413	\$190	\$15,295	\$24,317	\$1,170	29%	39	1,482	3%
Leavenworth	\$153,201	\$208	\$14,686	\$23,650	\$2,353	32%	738	84,670	1%
Lincoln	\$22,936	\$283	\$11,801	\$18,574	\$1,092	49%	81	2,928	3%
Linn	\$78,229	\$218	\$16,476	\$21,514	\$1,421	37%	359	9,841	4%
Logan	\$17,853	\$229	\$16,679	\$22,506	\$1,792	35%	78	2,694	3%
Lyon	\$107,262	\$237	\$13,879	\$21,718	\$1,723	38%	452	32,520	1%
Marion	\$85,948	\$222	\$16,363	\$22,591	\$1,411	35%	387	11,670	3%
Marshall	\$56,979	\$216	\$17,788	\$21,730	\$1,294	38%	264	9,950	3%
McPherson	\$116,869	\$193	\$18,762	\$24,053	\$2,037	29%	607	30,334	2%
Meade	\$16,394	\$171	\$18,535	\$25,158	\$1,478	26%	96	3,892	2%
Miami	\$86,206	\$208	\$16,473	\$23,950	\$2,636	31%	415	35,737	1%
Mitchell	\$35,165	\$231	\$14,695	\$21,646	\$1,589	37%	152	5,803	3%

## Homestead Refunds by County - Tax Year 2023 Returns Processed in Calendar Year 2024

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
Montgomery	\$268,257	\$258	\$14,881	\$20,124	\$1,356	42%	1,041	30,459	3%
Morris	\$33,269	\$198	\$17,782	\$23,407	\$1,551	32%	168	5,279	3%
Morton	\$11,941	\$190	\$16,293	\$24,630	\$1,509	29%	63	2,485	3%
Nemaha	\$38,530	\$183	\$18,629	\$23,638	\$1,256	31%	210	10,062	2%
Neosho	\$131,040	\$212	\$14,663	\$22,128	\$1,095	38%	618	15,552	4%
Ness	\$17,216	\$170	\$17,169	\$24,752	\$1,241	30%	101	2,617	4%
Norton	\$25,496	\$195	\$16,160	\$23,183	\$1,169	34%	131	5,335	2%
Osage	\$87,314	\$234	\$16,136	\$21,956	\$1,770	37%	373	15,737	2%
Osborne	\$30,286	\$218	\$12,338	\$21,240	\$1,192	40%	139	3,353	4%
Ottawa	\$36,222	\$228	\$17,802	\$21,990	\$1,604	37%	159	5,853	3%
Pawnee	\$32,977	\$213	\$15,997	\$23,029	\$1,491	33%	155	6,012	3%
Phillips	\$42,273	\$207	\$18,401	\$22,005	\$1,227	36%	204	4,733	4%
Pottawatomie	\$67,761	\$196	\$15,645	\$23,674	\$1,707	34%	346	26,876	1%
Pratt	\$57,487	\$211	\$17,685	\$22,298	\$1,537	36%	272	9,137	3%
Rawlins	\$12,908	\$212	\$17,419	\$22,375	\$1,402	35%	61	2,432	3%
Reno	\$372,626	\$243	\$16,531	\$21,659	\$1,694	37%	1,536	61,417	3%
Republic	\$41,113	\$220	\$16,005	\$20,899	\$1,022	42%	187	4,613	4%
Rice	\$48,686	\$233	\$15,625	\$21,134	\$1,247	40%	209	9,284	2%
Riley	\$80,276	\$176	\$12,918	\$24,312	\$2,493	30%	456	72,557	1%
Rooks	\$28,729	\$228	\$15,177	\$22,287	\$1,442	36%	126	4,748	3%
Rush	\$26,363	\$197	\$18,917	\$23,228	\$1,064	34%	134	2,810	5%
Russell	\$53,330	\$248	\$14,443	\$20,477	\$1,307	41%	215	6,620	3%
Saline	\$263,220	\$216	\$17,161	\$23,310	\$1,926	33%	1,216	53,459	2%
Scott	\$19,085	\$217	\$16,643	\$23,734	\$1,938	32%	88	4,914	2%
Sedgwick	\$1,821,549	\$214	\$15,163	\$22,992	\$1,694	34%	8,514	536,081	2%
Seward	\$59,556	\$208	\$15,859	\$23,548	\$1,968	32%	287	21,276	1%
Shawnee	\$647,854	\$229	\$13,694	\$22,426	\$1,825	35%	2,825	177,942	2%
Sheridan	\$7,667	\$174	\$17,402	\$24,044	\$1,315	29%	44	2,397	2%
Sherman	\$39,466	\$280	\$14,014	\$19,763	\$1,591	44%	141	5,796	2%
Smith	\$27,164	\$190	\$15,798	\$22,716	\$1,384	34%	143	3,541	4%
Stafford	\$26,077	\$207	\$15,852	\$22,920	\$1,161	35%	126	3,901	3%
Stanton	\$5,400	\$193	\$13,171	\$21,830	\$1,427	30%	28	2,071	1%
Stevens	\$15,410	\$183	\$13,693	\$24,704	\$1,583	35%	84	5,035	2%
Sumner	\$109,978	\$196	\$17,171	\$23,092	\$1,483	33%	561	22,336	3%
Thomas	\$39,724	\$241	\$16,004	\$21,631	\$1,900	38%	165	7,802	2%
Trego	\$15,435	\$186	\$18,880	\$23,411	\$1,339	32%	83	2,774	3%
Wabaunsee	\$36,382	\$215	\$17,073	\$23,279	\$1,799	33%	169	7,112	2%
Wallace	\$7,681	\$295	\$9,283	\$19,807	\$1,584	45%	26	1,472	2%
Washington	\$39,090	\$193	\$19,738	\$23,593	\$1,266	31%	203	5,572	4%
Wichita	\$10,396	\$248	\$19,117	\$20,743	\$1,769	38%	42	2,072	2%
Wilson	\$58,322	\$198	\$15,368	\$22,067	\$981	38%	294	8,398	4%
Woodson	\$31,395	\$249	\$17,422	\$20,265	\$1,086	41%	126	3,111	4%
Wyandotte	\$518,477	\$243	\$12,074	\$22,198	\$2,354	36%	2,137	169,418	1%
<b>Statewide</b>	<b>\$10,070,318</b>	<b>\$217</b>	<b>\$15,115</b>	<b>\$20,981</b>	<b>\$1,652</b>	<b>39%</b>	<b>46,398</b>	<b>2,970,606</b>	<b>1.6%</b>

**Audit Services**  
**Assessments by Tax Type**

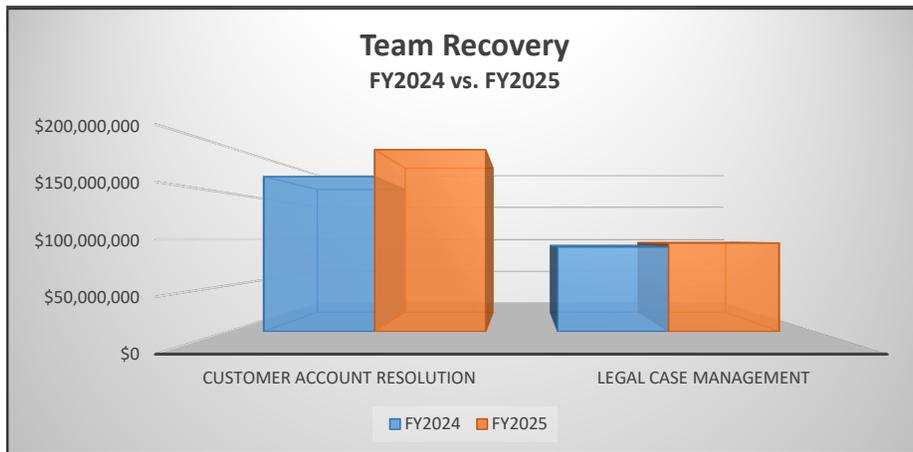
Audit Services is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

<u>Tax Type</u>		<u>Fiscal Year 2023</u>		<u>Fiscal Year 2024</u>		<u>Fiscal Year 2025</u>	
		<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
<b>Corporate Income</b>	Assessments	*	*	*	*	44	\$22,296,946
	Refunds	*	*	*	*	0	\$0
	Total - Net	43	\$19,617,011	30	\$12,702,619	44	\$22,296,946
<b>Individual Income</b>	Assessments	24	\$474,695	16	\$825,716	46	\$14,562,239
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	24	\$474,695	16	\$825,716	46	\$14,562,239
<b>Retailers' Sales</b>	Assessments	634	\$9,039,329	637	\$10,019,001	657	\$15,527,879
	Refunds	492	(\$6,663,758)	571	(\$9,973,730)	519	(\$8,563,995)
	Total - Net	1126	\$2,375,570	1208	\$45,271	1176	\$6,963,885
<b>Retailers' Use</b>	Assessments	160	\$5,559,123	153	\$4,600,044	161	\$5,237,455
	Refunds	81	(\$2,920,582)	88	(\$3,792,528)	117	(\$8,641,644)
	Total - Net	241	\$2,638,542	241	\$807,516	278	(\$3,404,189)
<b>Consumers' Use</b>	Assessments	69	\$1,974,007	135	\$746,265	124	\$2,242,753
	Refunds	102	(\$2,623,541)	137	(\$2,448,119)	228	(\$1,482,240)
	Total - Net	171	(\$649,534)	272	(\$1,701,854)	352	\$760,513
<b>Retail Liquor Excise</b>	Assessments	46	840,316	22	\$239,481	35	\$682,152
	Refunds	0	\$0	0	\$0	0	\$0
	Total - Net	46	\$840,316	22	\$239,481	35	\$682,152
<b>Liquor Enforcement</b>	Assessments	*	*	16	\$466,090	17	\$145,187
	Refunds	*	*	0	\$0	0	\$0
	Total - Net	*	*	16	\$466,090	17	\$145,187
<b>Interstate &amp; IFTA Motor Fuel</b>	Assessments	159	\$208,553	276	\$128,770	189	\$158,891
	Refunds	12	(\$1,767)	26	(\$968)	33	(\$361)
	Total - Net	171	\$206,786	302	\$127,802	222	\$158,530
<b>Withholding</b>	Assessments	0	\$0	*	*	*	*
	Refunds	0	\$0	*	*	*	*
	Total - Net	0	\$0	*	*	*	*
<b>Other Taxes</b>	Assessments	*	*	*	*	*	*
	Refunds	*	*	*	*	*	*
	Total - Net	31	\$231,813	40	\$12,813,151	28	\$951,816
<b>TOTALS</b>	Assessments	1164	\$37,962,073	1294	\$29,826,633	1301	\$61,805,319
	Refunds	689	(\$12,226,875)	823	(\$16,227,231)	897	(\$18,688,239)
	Total - Net	<b>1853</b>	<b>\$25,735,198</b>	<b>2117</b>	<b>\$13,599,402</b>	<b>2198</b>	<b>\$43,117,080</b>

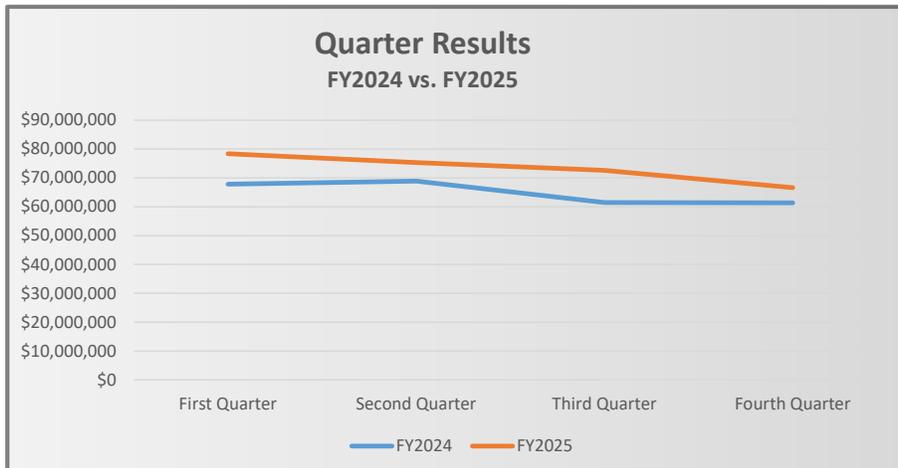
\* Confidential due to number of filers. Confidential data is included in "Other Taxes."

## Revenue Recovery Bureau - Taxation

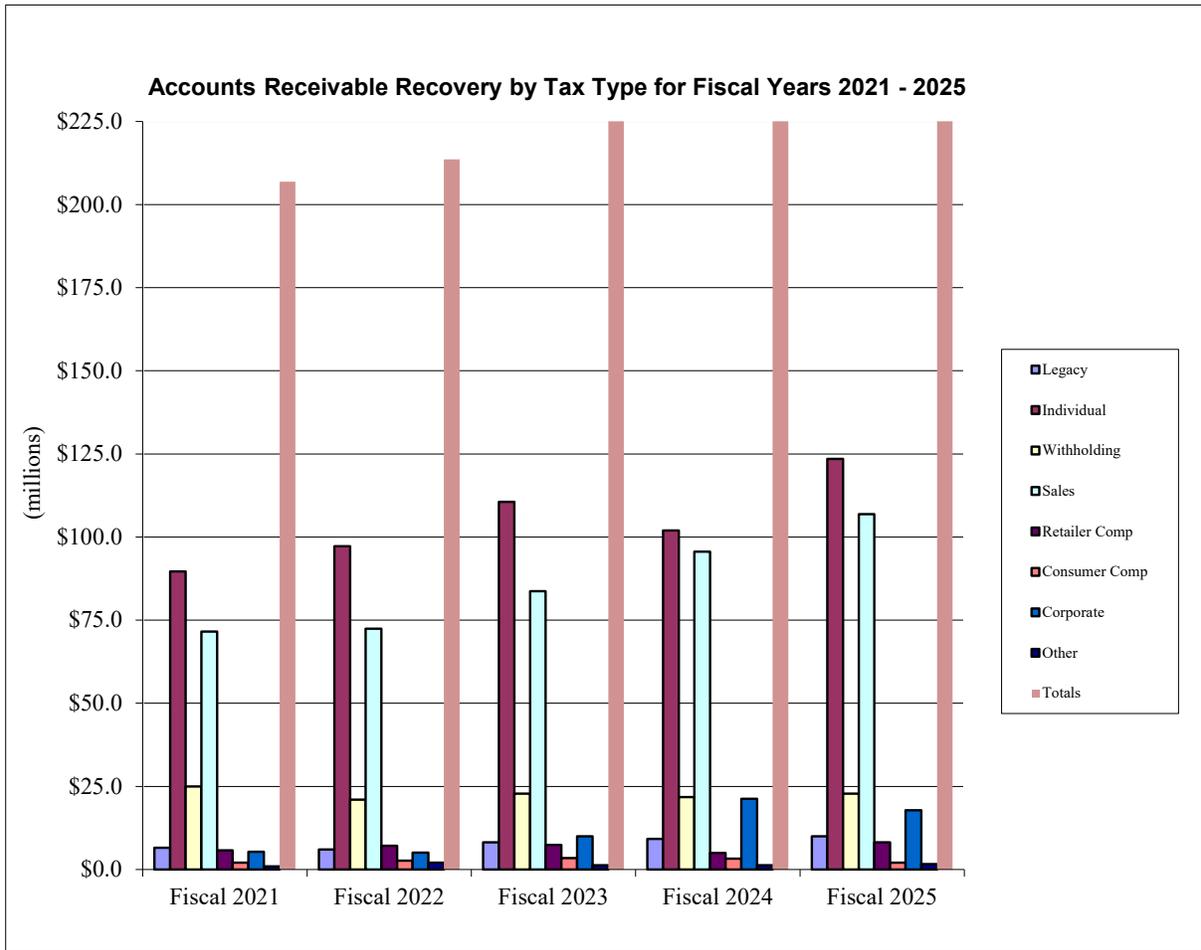
Revenue Recovery Bureau - Taxation				
			Report Ending Date	June 30, 2025
Accounts Receivable Recovery				
FY2024 vs FY2025 Results				
	FY2024	FY2025	+/- \$	+/- (%)
Cummulative Totals	\$259,522,710	\$292,943,789	\$33,421,079	12.88
<i>Individual Teams</i>				
	FY2024	FY2025		
Customer Account Resolution	\$167,967,208	\$197,107,636	\$29,140,428	17.35
Legal Case Management	\$91,555,502	\$95,836,153	\$4,280,651	4.68



QUARTER BREAKDOWNS				
FY2024 vs FY2025 Results				
	FY2024	FY2025	+/- \$	+/- %
First Quarter	\$67,815,319	\$78,382,950	\$10,567,631	15.58
Second Quarter	\$68,892,296	\$75,307,602	\$6,415,306	9.31
Third Quarter	\$61,461,046	\$72,635,711	\$11,174,665	18.18
Fourth Quarter	\$61,354,049	\$66,617,526	\$5,263,477	8.58
Totals	\$259,522,710	\$292,943,789	\$33,421,079	12.88



**Revenue Recovery Bureau  
Accounts Receivable Recovery by Tax Type**



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

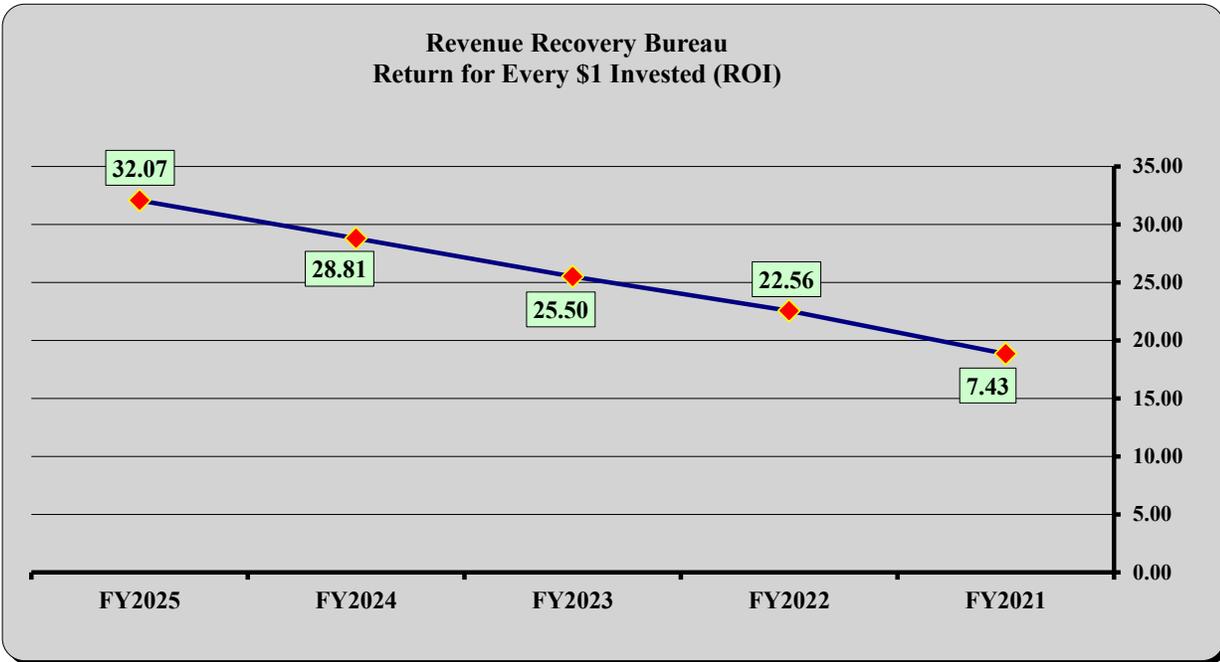
**Figures are in Millions**

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025
<b>Legacy</b>	\$6.5	\$6.0	\$8.2	\$9.2	\$10.0
<b>Individual</b>	\$89.7	\$97.2	\$110.6	\$102.0	\$123.5
<b>Withholding</b>	\$25.0	\$21.0	\$22.8	\$21.8	\$22.8
<b>Sales</b>	\$71.6	\$72.4	\$83.7	\$95.6	\$106.9
<b>Retailer Comp</b>	\$5.8	\$7.1	\$7.4	\$5.0	\$8.2
<b>Consumer Comp</b>	\$2.1	\$2.7	\$3.4	\$3.3	\$2.1
<b>Corporate</b>	\$5.3	\$5.1	\$10.0	\$21.3	\$17.8
<b>Other</b>	\$0.9	\$2.1	\$1.3	\$1.3	\$1.6
<b>Totals</b>	<b>\$206.9</b>	<b>\$213.6</b>	<b>\$247.4</b>	<b>\$259.5</b>	<b>\$292.9</b>

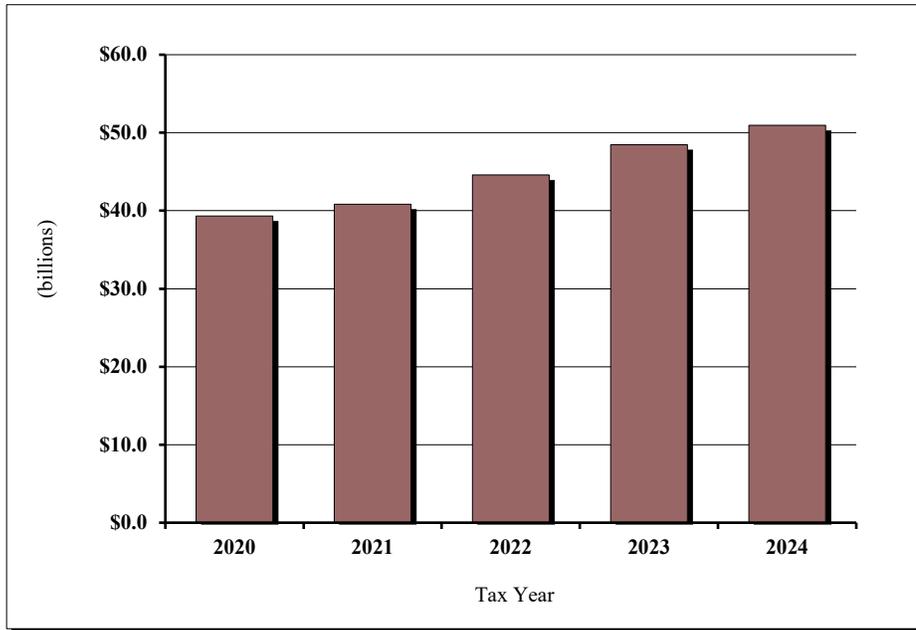
**Kansas Department of Revenue  
 Division of Taxation  
 Revenue Recovery Bureau  
 Program Return on Investment (ROI)**

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Invested Salaries ( <i>inc. Fringe Benefits</i> )	\$ 7,705,467	\$ 7,634,941	\$ 8,320,765	\$ 8,367,247	\$ 8,589,341
Operating Expenses*	\$ 3,281,473	\$ 1,833,007	\$ 1,382,825	\$ 641,844	\$ 545,402
<b>Total Program Investment</b>	<b>\$ 10,986,940</b>	<b>\$ 9,467,948</b>	<b>\$ 9,703,590</b>	<b>\$ 9,009,091</b>	<b>\$ 9,134,743</b>
<b>Fiscal Year AR Recovery/Discovery</b>	<b>\$ 206,942,791</b>	<b>\$ 213,605,071</b>	<b>\$ 247,407,670</b>	<b>\$ 259,522,709</b>	<b>\$ 292,943,787</b>
ROI Dollars	\$ 195,955,851	\$ 204,137,123	\$ 237,704,080	\$ 250,513,618	\$ 283,809,044
ROI Ratio	18.84	22.56	25.50	28.81	32.07

\*operating expenses/contract payments



## Statewide Assessed Property Values



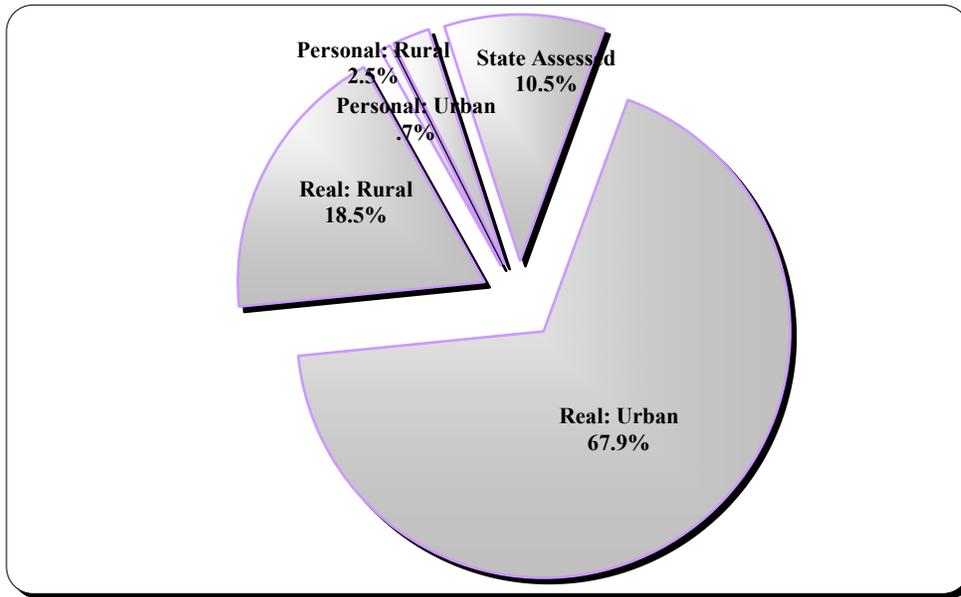
### Assessed Valuation by Tax Year

<u>Tax Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
2020	\$39,333,941,544	2.8%
2021	\$40,811,865,222	3.8%
2022	\$44,565,665,040	9.2%
2023	\$48,449,753,873	8.7%
2024	\$50,932,935,083	5.1%

## Assessed Valuation by Property Type, Tax Years 2023 and 2024

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 2024



<u>Property Type</u>	<u>Assessed Valuation Tax Year 2023</u>	<u>Assessed Valuation Tax Year 2024</u>	<u>Percent Change</u>	<u>2024 Percent Total</u>
Locally Assessed:				
Real: Urban	\$32,282,514,023	\$34,561,635,122	7.1%	67.9%
Real: Rural	\$9,223,224,776	\$9,404,262,175	2.0%	18.5%
Personal: Urban	\$363,918,589	\$355,006,229	-2.4%	0.7%
Personal: Rural	\$1,317,055,452	\$1,253,020,284	-4.9%	2.5%
State Assessed	<u>\$5,263,041,033</u>	<u>\$5,359,011,273</u>	1.8%	10.5%
Total	\$48,449,753,873	\$50,932,935,083	5.1%	100.0%

## Statewide Assessed Property Values

### Tax Year Statewide Assessed Property Values

<u>Property Category</u>	2023 Assessed <u>Valuation</u>	2023 Percent <u>Total</u>	2024 Assessed <u>Valuation</u>	2024 Percent <u>Total</u>
State-Assessed	\$5,263,041,033	10.9%	\$5,359,011,273	10.5%
County-Assessed Real	\$41,505,738,799	85.7%	\$43,965,897,297	86.3%
County-Assessed Personal	<u>\$1,680,974,041</u>	<u>3.5%</u>	<u>\$1,608,026,513</u>	<u>3.2%</u>
Total	\$48,449,753,873	100.0%	\$50,932,935,083	100.0%

### Tax Year State-Assessed Property

<u>Property Category</u>	2023 Assessed <u>Valuation</u>	2023 Percent <u>Total</u>	2024 Assessed <u>Valuation</u>	2024 Percent <u>Total</u>
Telephone	\$102,962,365	2.0%	\$97,069,553	1.8%
Water Plants	\$3,768,105	0.1%	\$3,668,610	0.1%
Electric Power Companies	\$2,762,289,638	52.5%	\$2,795,001,826	52.2%
Pipeline Companies	\$1,726,808,470	32.8%	\$1,782,506,521	33.3%
Stored Gas Companies	\$80,778,469	1.5%	\$36,284,801	0.7%
Railroad Companies	<u>\$586,433,986</u>	<u>11.1%</u>	<u>\$644,479,962</u>	<u>12.0%</u>
Total	\$5,263,041,033	100.0%	\$5,359,011,273	100.0%

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

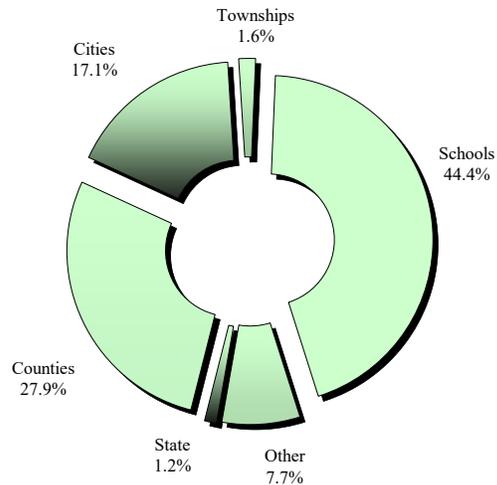
Property tax is due on November 1, with half payable December 20 and the other half the following May 10. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds.

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

Tax Years	Local Total	State Total	*Total	Percent Change of Total
2019	\$5,067.2	\$57.3	\$5,124.5	4.1%
2020	\$5,196.5	\$59.0	\$5,255.5	2.6%
2021	\$5,370.6	\$61.2	\$5,431.8	3.4%
2022	\$5,714.4	\$66.8	\$5,781.2	6.4%
2023	\$6,150.9	\$72.7	\$6,223.6	7.7%
2024	\$6,406.0	\$76.4	\$6,482.4	4.2%

### Tax Year 2024 Total General Property Taxes, by Taxing District

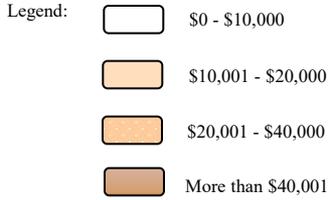
Taxing District	Amount	Percent Total
State	\$76,391,587	1.2%
Counties	\$1,809,251,164	27.9%
Cities	\$1,111,184,035	17.1%
Townships	\$106,910,614	1.6%
Schools	\$2,881,428,937	44.4%
Other	\$497,258,134	7.7%
<b>*Total</b>	<b>\$6,482,424,471</b>	<b>100.0%</b>
<b>Total Local</b>	<b>\$6,406,032,884</b>	<b>98.8%</b>
<b>Total State</b>	<b>\$76,391,587</b>	<b>1.2%</b>
<b>*Total</b>	<b>\$6,482,424,471</b>	<b>100.0%</b>



\*This total is the actual tax to be distributed as certified by the county clerk. It differs slightly from the calculated amount of tax.

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

# Total Assessed Value of Property Per Capita, 2024



\$26,483 Cheyenne	\$29,537 Rawlins	\$22,281 Decatur	\$12,961 Norton	\$18,393 Phillips	\$21,499 Smith	\$26,049 Jewell	\$59,236 Republic	\$28,811 Washington	\$21,750 Marshall	\$23,223 Nemaha	\$25,180 Brown	\$20,802 Donipha
\$17,359 Sherman	\$20,272 Thomas	\$29,781 Sheridan	\$25,705 Graham	\$20,437 Rooks	\$19,516 Osborne	17,281 Mitchell	\$15,001 Cloud	\$19,851 Clay	\$11,880 Riley	\$29,282 Pottawatomie	\$11,785 Jackson	\$13,964 Atchison
\$23,955 Wallace	\$25,274 Logan	\$28,236 Gove	\$27,889 Trego	\$18,627 Ellis	\$17,062 Russell	\$22,375 Lincoln	\$17,956 Ottawa	\$17,956 Ottawa	\$8,694 Geary	\$17,017 Wabaunsee	\$13,051 Shawnee	\$13,389 Leavenworth
\$25,533 Greeley	\$24,197 Wichita	\$21,112 Scott	\$29,273 Lane	\$30,930 Ness	\$19,050 Rush	\$13,441 Barton	\$19,477 Ellsworth	\$13,541 Saline	\$14,904 Dickinson	\$17,699 Morris	\$13,503 Lyon	\$17,452 Douglas
\$15,978 Hamilton	\$23,449 Kearny	\$16,568 Finney	\$25,161 Hodgeman	\$14,460 Pawnee	\$24,956 Stafford	\$20,940 Rice	\$17,918 McPherson	\$15,516 Marion	\$26,424 Chase	\$13,503 Lyon	\$76,294 Coffey	\$15,199 Franklin
\$20,432 Stanton	\$20,276 Grant	\$30,196 Haskell	\$22,148 Gray	\$11,859 Ford	\$22,551 Edwards	\$12,055 Reno	\$12,042 Harvey	\$13,156 Sedgwick	\$15,984 Butler	\$15,875 Greenwood	\$15,999 Woodson	\$15,081 Allen
\$19,801 Morton	\$19,787 Stevens	\$12,589 Seward	\$30,922 Meade	\$24,363 Clark	\$18,072 Comanche	\$20,590 Pratt	\$16,267 Kingman	\$13,156 Sedgwick	\$15,984 Butler	\$14,613 Greenwood	\$13,581 Wilson	\$9,823 Neosho
\$19,801 Morton	\$19,787 Stevens	\$12,589 Seward	\$30,922 Meade	\$24,363 Clark	\$18,072 Comanche	\$23,156 Barber	\$17,862 Harper	\$13,240 Sumner	\$11,592 Cowley	\$12,336 Chautauqua	\$13,250 Montgomery	\$7,985 Labette
												\$12,562 Cherokee

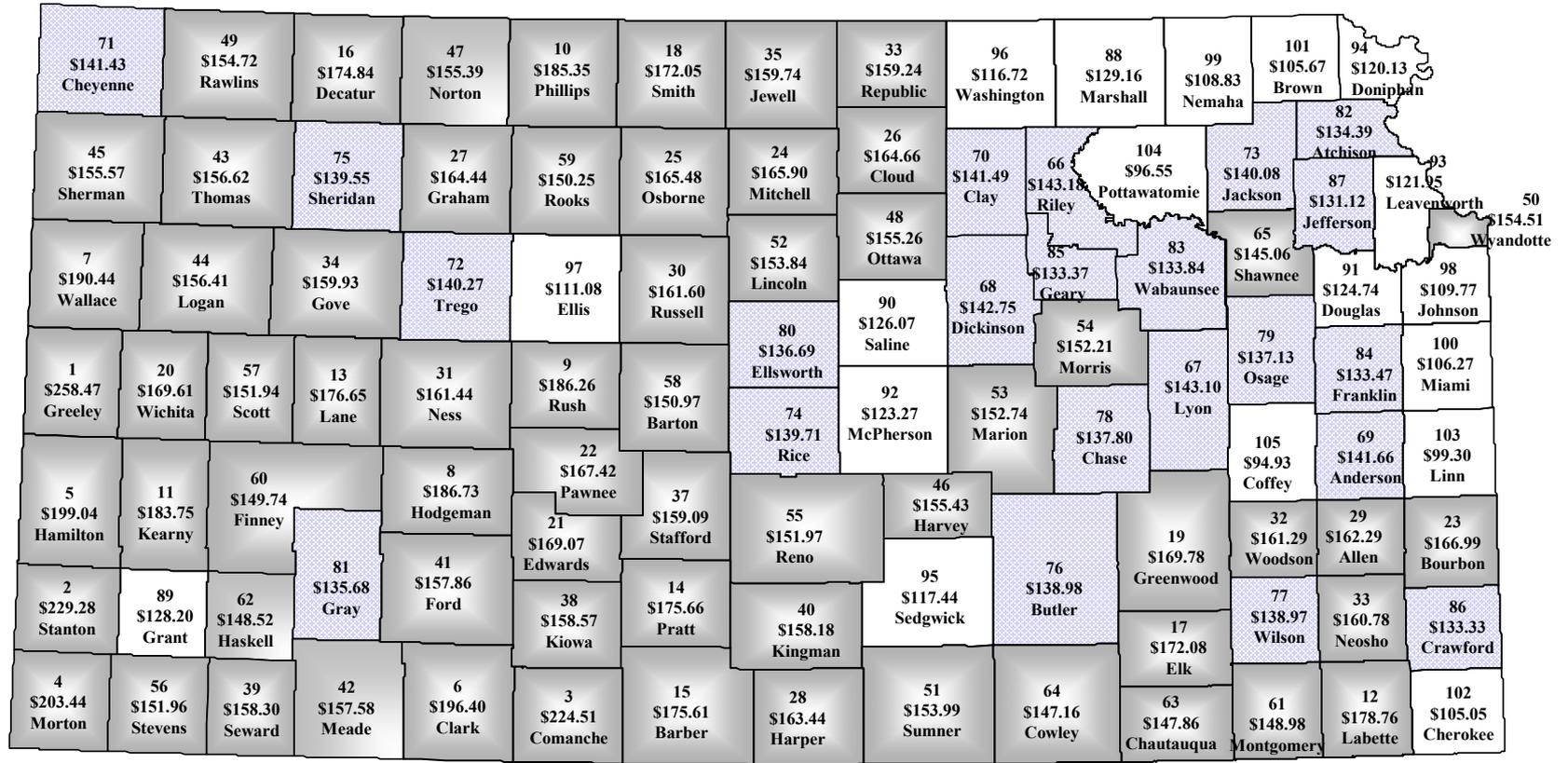
**Average Countywide Levies per \$1,000 Assessed Valuation, Tax Years 2022 through 2024**

<u>County</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>County</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Allen	163.07	164.06	162.29	Logan	137.95	148.39	156.41
Anderson	141.46	138.82	141.66	Lyon	137.49	143.96	143.10
Atchison	131.73	131.72	134.39	Marion	153.75	156.38	152.74
Barber	162.12	161.38	175.61	Marshall	127.21	126.85	129.16
Barton	162.63	154.31	150.97	McPherson	121.05	122.22	123.27
Bourbon	168.18	168.61	166.99	Meade	147.90	149.46	157.58
Brown	102.74	105.32	105.67	Miami	114.46	101.87	106.27
Butler	143.60	139.23	138.98	Mitchell	170.94	165.66	165.90
Chase	136.27	135.84	137.80	Montgomery	162.66	158.18	148.98
Chautauqua	158.28	153.81	147.86	Morris	160.87	157.25	152.21
Cherokee	111.12	110.72	105.05	Morton	158.37	158.50	203.44
Cheyenne	152.40	138.68	141.43	Nemaha	100.77	106.96	108.83
Clark	188.16	189.84	196.40	Neosho	177.48	161.95	160.78
Clay	142.11	143.42	141.49	Ness	153.79	152.12	161.44
Cloud	160.47	162.50	164.66	Norton	148.36	151.00	155.39
Coffey	92.41	95.08	94.93	Osage	143.88	144.10	137.13
Comanche	206.43	217.59	224.51	Osborne	163.38	163.49	165.48
Cowley	159.78	154.57	147.16	Ottawa	155.68	141.60	155.26
Crawford	136.83	134.93	133.33	Pawnee	173.47	166.82	167.42
Decatur	149.90	160.65	174.84	Phillips	175.60	178.31	185.35
Dickinson	143.36	143.24	142.75	Pottawatomie	98.24	98.30	96.55
Doniphan	112.59	115.86	120.13	Pratt	158.45	164.48	175.66
Douglas	130.13	128.64	124.74	Rawlins	131.15	133.26	154.72
Edwards	163.01	162.17	169.07	Reno	154.17	153.12	151.97
Elk	171.33	170.86	172.08	Republic	157.16	156.86	159.24
Ellis	113.52	111.51	111.08	Rice	131.02	128.14	139.71
Ellsworth	133.11	132.97	136.69	Riley	148.53	143.04	143.18
Finney	145.88	142.07	149.74	Rooks	144.58	142.39	150.25
Ford	169.39	166.68	157.86	Rush	177.33	170.89	186.26
Franklin	142.66	137.59	133.47	Russell	162.06	163.38	161.60
Geary	140.80	138.84	133.37	Saline	124.76	126.68	126.07
Gove	147.95	152.31	159.93	Scott	154.21	150.59	151.94
Graham	168.44	166.53	164.44	Sedgwick	119.90	119.64	117.44
Grant	119.26	119.95	128.20	Seward	158.87	157.69	158.30
Gray	137.29	135.86	135.68	Shawnee	149.14	146.09	145.06
Greeley	224.93	238.86	258.47	Sheridan	133.29	138.24	139.55
Greenwood	168.35	169.35	169.78	Sherman	148.83	149.63	155.57
Hamilton	194.21	193.75	199.04	Smith	170.98	177.53	172.05
Harper	153.30	158.37	163.44	Stafford	145.76	145.38	159.09
Harvey	152.00	155.53	155.43	Stanton	177.13	196.64	229.28
Haskell	143.22	138.37	148.52	Stevens	149.96	140.38	151.96
Hodgeman	182.47	176.98	186.73	Sumner	157.82	156.29	153.99
Jackson	141.35	141.34	140.08	Thomas	157.38	158.06	156.62
Jefferson	138.22	132.79	131.12	Trego	134.11	137.38	140.27
Jewell	147.79	150.49	159.74	Wabaunsee	136.84	134.94	133.84
Johnson	112.14	110.74	109.77	Wallace	161.73	176.00	190.44
Kearny	143.11	154.49	183.75	Washington	126.87	125.21	116.72
Kingman	154.35	154.14	158.18	Wichita	163.66	165.19	169.61
Kiowa	143.58	147.17	158.57	Wilson	142.15	139.21	138.97
Labette	173.82	178.18	178.76	Woodson	163.02	156.87	161.29
Lane	164.44	172.29	176.65	Wyandotte	166.79	165.93	154.51
Leavenworth	123.46	119.86	121.95				
Lincoln	148.19	158.19	153.84	Statewide	129.65	128.36	127.15
Linn	105.44	104.34	99.30				

### Average Countywide Levies per \$1,000 Assessed Valuation, Tax Year 2024

This map reflects each county's levy per \$1,000 assessed valuation by tax year. The upper number within each county is the ranking (highest to lowest, #1 is highest) and the lower number shows the levy per \$1,000 of assessed value. Details of this map are contained in page 73 of this report.

- Legend:
-  Counties with levy less than \$130.00
  -  Counties with levy of \$130.00 - \$145.00
  -  Counties with levy above \$145.00



## 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 2023	Property Taxes Tax Year 2024	Percent Change	County	Property Taxes Tax Year 2023	Property Taxes Tax Year 2024	Percent Change
Allen	\$28,503,972	\$30,378,355	6.6%	Logan	\$10,584,694	\$10,535,291	-0.5%
Anderson	\$19,144,779	\$19,524,405	2.0%	Lyon	\$61,149,672	\$62,168,414	1.7%
Atchison	\$28,203,910	\$30,056,930	6.6%	Marion	\$27,254,008	\$27,705,508	1.7%
Barber	\$17,408,286	\$16,554,133	-4.9%	Marshall	\$27,529,383	\$27,902,909	1.4%
Barton	\$49,649,702	\$50,523,226	1.8%	McPherson	\$64,258,558	\$66,464,102	3.4%
Bourbon	\$21,278,227	\$22,260,964	4.6%	Meade	\$19,470,660	\$19,057,283	-2.1%
Brown	\$24,062,599	\$24,611,686	2.3%	Miami	\$73,401,676	\$75,153,948	2.4%
Butler	\$145,367,363	\$152,463,595	4.9%	Mitchell	\$16,434,467	\$16,396,157	-0.2%
Chase	\$8,794,927	\$9,390,858	6.8%	Montgomery	\$60,522,039	\$60,342,158	-0.3%
Chautauqua	\$6,062,828	\$6,104,870	0.7%	Morris	\$14,553,885	\$14,369,467	-1.3%
Cherokee	\$24,842,806	\$25,143,311	1.2%	Morton	\$11,731,481	\$10,392,752	-11.4%
Cheyenne	\$9,313,649	\$9,873,102	6.0%	Nemaha	\$25,189,744	\$25,562,383	1.5%
Clark	\$8,549,032	\$8,837,428	3.4%	Neosho	\$24,745,544	\$24,354,720	-1.6%
Clay	\$22,549,205	\$22,489,067	-0.3%	Ness	\$13,208,283	\$13,073,027	-1.0%
Cloud	\$21,543,485	\$21,869,763	1.5%	Norton	\$10,547,294	\$10,734,823	1.8%
Coffey	\$58,425,812	\$59,759,240	2.3%	Osage	\$27,964,776	\$27,547,264	-1.5%
Comanche	\$6,670,868	\$6,715,053	0.7%	Osborne	\$10,698,382	\$11,067,999	3.5%
Cowley	\$57,873,120	\$58,268,519	0.7%	Ottawa	\$14,234,224	\$16,219,928	14.0%
Crawford	\$44,507,617	\$46,754,043	5.0%	Pawnee	\$14,868,985	\$14,830,784	-0.3%
Decatur	\$9,830,901	\$10,564,808	7.5%	Phillips	\$12,894,990	\$16,230,926	25.9%
Dickinson	\$38,818,341	\$39,241,688	1.1%	Pottawatomie	\$76,296,730	\$74,586,449	-2.2%
Doniphan	\$18,332,433	\$18,724,975	2.1%	Pratt	\$33,114,615	\$32,848,255	-0.8%
Douglas	\$253,298,231	\$262,433,418	3.6%	Rawlins	\$9,926,557	\$11,255,629	13.4%
Edwards	\$10,448,219	\$10,420,212	-0.3%	Reno	\$109,454,917	\$112,658,728	2.9%
Elk	\$6,196,738	\$6,203,770	0.1%	Republic	\$15,172,784	\$43,646,386	187.7%
Ellis	\$57,146,217	\$59,611,518	4.3%	Rice	\$24,800,067	\$27,090,364	9.2%
Ellsworth	\$16,030,698	\$16,924,510	5.6%	Riley	\$116,686,968	\$121,449,798	4.1%
Finney	\$87,489,724	\$92,947,488	6.2%	Rooks	\$14,363,569	\$14,671,402	2.1%
Ford	\$63,797,019	\$63,614,101	-0.3%	Rush	\$9,384,422	\$10,041,286	7.0%
Franklin	\$49,896,619	\$52,997,600	6.2%	Russell	\$18,625,686	\$18,536,164	-0.5%
Geary	\$41,251,968	\$40,638,810	-1.5%	Saline	\$89,697,050	\$90,642,576	1.1%
Gove	\$12,367,828	\$12,350,915	-0.1%	Scott	\$16,202,451	\$15,788,610	-2.6%
Graham	\$10,666,720	\$10,043,095	-5.8%	Sedgwick	\$769,748,196	\$816,487,885	6.1%
Grant	\$21,005,112	\$18,577,595	-11.6%	Seward	\$42,604,563	\$41,982,170	-1.5%
Gray	\$17,263,244	\$17,257,838	0.0%	Shawnee	\$324,212,661	\$336,483,965	3.8%
Greeley	\$7,909,251	\$7,793,751	-1.5%	Sheridan	\$10,122,071	\$10,069,594	-0.5%
Greenwood	\$15,135,912	\$15,820,663	4.5%	Sherman	\$15,853,709	\$15,782,560	-0.4%
Hamilton	\$7,890,405	\$7,750,173	-1.8%	Smith	\$13,125,406	\$13,278,850	1.2%
Harper	\$16,107,729	\$15,866,419	-1.5%	Stafford	\$15,021,409	\$15,519,830	3.3%
Harvey	\$58,357,860	\$62,708,953	7.5%	Stanton	\$9,553,947	\$8,905,685	-6.8%
Haskell	\$17,591,256	\$16,278,977	-7.5%	Stevens	\$20,648,307	\$15,265,661	-26.1%
Hodgeman	\$7,957,957	\$7,775,701	-2.3%	Sumner	\$48,807,927	\$45,535,613	-6.7%
Jackson	\$21,601,320	\$22,069,525	2.2%	Thomas	\$24,886,798	\$24,970,390	0.3%
Jefferson	\$34,630,412	\$36,352,756	5.0%	Trego	\$10,467,188	\$10,683,745	2.1%
Jewell	\$11,735,745	\$11,846,303	0.9%	Wabaunsee	\$15,419,740	\$16,072,893	4.2%
Johnson	\$1,659,040,163	\$1,756,028,429	5.8%	Wallace	\$6,904,594	\$6,884,182	-0.3%
Kearny	\$17,540,158	\$16,472,616	-6.1%	Washington	\$19,527,462	\$18,509,019	-5.2%
Kingman	\$18,946,971	\$18,181,304	-4.0%	Wichita	\$8,606,881	\$8,544,934	-0.7%
Kiowa	\$13,165,357	\$13,397,121	1.8%	Wilson	\$15,054,437	\$15,820,020	5.1%
Labette	\$27,253,103	\$28,158,899	3.3%	Woodson	\$7,589,103	\$8,038,428	5.9%
Lane	\$8,371,499	\$7,906,487	-5.6%	Wyandotte	\$332,250,856	\$343,810,902	3.5%
Leavenworth	\$128,629,594	\$136,365,688	6.0%				
Lincoln	\$10,299,494	\$10,050,923	-2.4%				
Linn	\$34,682,603	\$35,386,556	2.0%	Total	\$6,218,812,806	6,476,313,948	4.1%

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

County	2023	2023	2024	2024	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Allen	\$1,998,184	\$14,394,886	\$2,133,363	\$14,910,916	6.8%	3.6%
Anderson	\$1,221,019	\$9,000,373	\$1,150,935	\$9,476,231	-5.7%	5.3%
Atchison	\$2,054,256	\$17,035,764	\$1,993,286	\$17,840,516	-3.0%	4.7%
Barber	\$855,328	\$5,752,998	\$816,976	\$5,748,701	-4.5%	-0.1%
Barton	\$4,993,897	\$33,025,793	\$4,900,961	\$34,360,874	-1.9%	4.0%
Bourbon	\$1,994,132	\$12,765,302	\$2,011,872	\$12,756,620	0.9%	-0.1%
Brown	\$965,272	\$11,721,144	\$1,010,049	\$12,207,063	4.6%	4.1%
Butler	\$11,189,604	\$87,771,235	\$11,368,586	\$91,976,610	1.6%	4.8%
Chase	\$408,472	\$3,360,527	\$393,708	\$3,386,276	-3.6%	0.8%
Chautauqua	\$518,616	\$3,606,480	\$561,617	\$4,061,481	8.3%	12.6%
Cherokee	\$2,280,826	\$22,426,346	\$2,123,591	\$23,304,920	-6.9%	3.9%
Cheyenne	\$582,956	\$4,444,886	\$588,430	\$4,444,268	0.9%	0.0%
Clark	\$498,939	\$2,753,390	\$512,308	\$3,046,624	2.7%	10.6%
Clay	\$1,286,714	\$10,580,050	\$1,338,559	\$10,961,640	4.0%	3.6%
Cloud	\$1,431,987	\$9,735,383	\$1,469,912	\$10,464,243	2.6%	7.5%
Coffey	\$951,563	\$13,396,644	\$976,579	\$13,487,360	2.6%	0.7%
Comanche	\$401,436	\$2,164,787	\$397,848	\$2,134,034	-0.9%	-1.4%
Cowley	\$4,990,821	\$34,009,705	\$4,920,432	\$35,202,021	-1.4%	3.5%
Crawford	\$4,820,369	\$40,347,608	\$4,941,927	\$42,299,429	2.5%	4.8%
Decatur	\$462,116	\$3,570,223	\$505,595	\$3,892,340	9.4%	9.0%
Dickinson	\$2,959,978	\$23,549,644	\$3,056,917	\$24,780,853	3.3%	5.2%
Doniphan	\$921,748	\$9,940,763	\$988,084	\$10,671,598	7.2%	7.4%
Douglas	\$15,242,799	\$133,875,522	\$15,391,577	\$139,755,725	1.0%	4.4%
Edwards	\$611,497	\$4,245,331	\$596,224	\$4,169,162	-2.5%	-1.8%
Elk	\$471,371	\$2,944,797	\$466,524	\$3,082,847	-1.0%	4.7%
Ellis	\$3,462,837	\$40,660,815	\$3,971,285	\$42,466,372	14.7%	4.4%
Ellsworth	\$786,301	\$7,307,839	\$859,521	\$7,599,114	9.3%	4.0%
Finney	\$6,122,752	\$47,980,564	\$6,386,652	\$50,738,050	4.3%	5.7%
Ford	\$5,754,708	\$38,125,553	\$5,858,152	\$39,212,766	1.8%	2.9%
Franklin	\$3,987,232	\$30,865,485	\$4,007,058	\$32,667,479	0.5%	5.8%
Geary	\$3,651,889	\$27,638,192	\$3,565,666	\$29,516,857	-2.4%	6.8%
Gove	\$545,877	\$4,497,963	\$592,887	\$4,633,845	8.6%	3.0%
Graham	\$445,624	\$3,196,288	\$485,424	\$3,270,106	8.9%	2.3%
Grant	\$1,241,668	\$10,998,723	\$1,146,707	\$11,552,209	-7.6%	5.0%
Gray	\$1,373,957	\$11,722,684	\$1,412,790	\$12,045,474	2.8%	2.8%
Greeley	\$447,074	\$2,217,080	\$490,946	\$2,395,735	9.8%	8.1%
Greenwood	\$1,023,744	\$6,944,265	\$1,101,949	\$7,427,891	7.6%	7.0%
Hamilton	\$662,853	\$3,577,480	\$649,795	\$3,729,994	-2.0%	4.3%
Harper	\$942,408	\$6,861,412	\$155,830	\$1,169,052	-83.5%	-83.0%
Harvey	\$4,987,267	\$38,928,658	\$5,272,322	\$39,942,143	5.7%	2.6%
Haskell	\$887,532	\$6,517,919	\$841,717	\$6,830,843	-5.2%	4.8%
Hodgeman	\$472,595	\$2,762,003	\$416,968	\$2,566,269	-11.8%	-7.1%
Jackson	\$1,856,334	\$14,813,803	\$1,884,680	\$15,530,440	1.5%	4.8%
Jefferson	\$3,105,566	\$25,310,750	\$3,211,381	\$27,164,456	3.4%	7.3%
Jewell	\$520,528	\$4,184,032	\$561,078	\$4,390,524	7.8%	4.9%
Johnson	\$106,855,181	\$1,099,401,006	\$107,222,276	\$1,163,726,586	0.3%	5.9%
Kearny	\$987,961	\$6,708,913	\$899,207	\$7,304,091	-9.0%	8.9%
Kingman	\$1,498,493	\$11,190,304	\$1,550,506	\$11,540,800	3.5%	3.1%
Kiowa	\$428,537	\$3,556,823	\$461,334	\$3,733,199	7.7%	5.0%
Labette	\$2,943,608	\$18,990,167	\$3,032,818	\$17,448,134	3.0%	-8.1%
Lane	\$413,215	\$2,767,776	\$418,878	\$2,900,073	1.4%	4.8%
Leavenworth	\$10,999,268	\$103,063,703	\$11,414,781	\$110,335,709	3.8%	7.1%
Lincoln	\$422,625	\$3,363,526	\$445,819	\$3,477,940	5.5%	3.4%

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

County	2023	2023	2024	2024	Percent	Percent
	Tax	Valuation	Tax	Valuation	Change	Change
Linn	\$1,387,910	\$14,896,543	\$1,356,094	\$15,871,517	-2.3%	6.5%
Logan	\$562,679	\$4,588,730	\$530,402	\$4,496,799	-5.7%	-2.0%
Lyon	\$3,951,155	\$33,891,352	\$4,109,658	\$34,978,786	4.0%	3.2%
Marion	\$1,820,266	\$13,350,832	\$1,874,422	\$14,014,158	3.0%	5.0%
Marshall	\$1,611,189	\$14,517,960	\$1,642,051	\$15,315,645	1.9%	5.5%
McPherson	\$4,074,789	\$40,076,206	\$4,274,505	\$42,299,217	4.9%	5.5%
Meade	\$784,684	\$5,816,874	\$805,817	\$6,300,422	2.7%	8.3%
Miami	\$5,470,863	\$53,285,383	\$5,357,889	\$56,720,050	-2.1%	6.4%
Mitchell	\$1,385,328	\$9,004,936	\$1,355,517	\$8,980,328	-2.2%	-0.3%
Montgomery	\$4,399,578	\$29,416,615	\$4,401,962	\$30,856,335	0.1%	4.9%
Morris	\$922,115	\$6,642,370	\$977,480	\$6,938,731	6.0%	4.5%
Morton	\$494,236	\$3,223,812	\$470,105	\$3,397,500	-4.9%	5.4%
Nemaha	\$1,392,664	\$16,737,332	\$1,410,259	\$17,460,410	1.3%	4.3%
Neosho	\$2,748,967	\$16,968,296	\$2,779,387	\$17,156,071	1.1%	1.1%
Ness	\$685,496	\$4,806,789	\$691,397	\$5,167,815	0.9%	7.5%
Norton	\$836,897	\$6,542,601	\$895,466	\$6,976,210	7.0%	6.6%
Osage	\$2,535,017	\$19,130,911	\$2,484,500	\$20,055,050	-2.0%	4.8%
Osborne	\$656,173	\$4,493,530	\$642,051	\$4,477,908	-2.2%	-0.3%
Ottawa	\$993,891	\$7,236,067	\$993,603	\$7,323,078	0.0%	1.2%
Pawnee	\$1,123,902	\$7,237,555	\$1,158,814	\$7,550,851	3.1%	4.3%
Phillips	\$945,076	\$6,286,096	\$1,004,006	\$6,452,602	6.2%	2.6%
Pottawatomie	\$2,932,385	\$38,139,886	\$3,147,750	\$40,230,950	7.3%	5.5%
Pratt	\$1,627,384	\$12,290,119	\$1,716,047	\$12,394,346	5.4%	0.8%
Rawlins	\$408,411	\$3,848,541	\$445,613	\$4,009,183	9.1%	4.2%
Reno	\$9,447,798	\$68,213,180	\$9,453,795	\$70,462,360	0.1%	3.3%
Republic	\$830,582	\$6,286,945	\$885,699	\$6,457,345	6.6%	2.7%
Rice	\$1,410,725	\$11,892,697	\$1,385,965	\$12,484,030	-1.8%	5.0%
Riley	\$7,673,545	\$58,763,740	\$8,044,286	\$62,587,324	4.8%	6.5%
Rooks	\$807,744	\$6,302,475	\$812,928	\$6,525,297	0.6%	3.5%
Rush	\$601,441	\$3,877,390	\$612,460	\$3,892,786	1.8%	0.4%
Russell	\$1,396,183	\$9,102,357	\$1,378,687	\$9,705,298	-1.3%	6.6%
Saline	\$7,401,614	\$68,806,781	\$7,611,480	\$72,658,436	2.8%	5.6%
Scott	\$1,236,125	\$8,844,058	\$1,277,402	\$9,517,865	3.3%	7.6%
Sedgwick	\$66,317,488	\$654,922,859	\$68,819,331	\$688,868,403	3.8%	5.2%
Seward	\$3,326,227	\$22,647,272	\$3,235,914	\$23,302,422	-2.7%	2.9%
Shawnee	\$26,533,753	\$200,578,694	\$27,186,661	\$210,524,102	2.5%	5.0%
Sheridan	\$527,207	\$5,135,068	\$629,634	\$5,557,717	19.4%	8.2%
Sherman	\$1,046,668	\$8,325,724	\$1,117,018	\$8,670,211	6.7%	4.1%
Smith	\$659,871	\$4,475,769	\$677,265	\$4,485,758	2.6%	0.2%
Stafford	\$716,014	\$5,379,956	\$716,547	\$5,697,694	0.1%	5.9%
Stanton	\$909,447	\$4,098,860	\$721,212	\$4,590,052	-20.7%	12.0%
Stevens	\$1,247,091	\$8,225,273	\$1,109,603	\$8,538,294	-11.0%	3.8%
Sumner	\$3,403,735	\$25,000,074	\$3,527,995	\$25,599,497	3.7%	2.4%
Thomas	\$1,642,621	\$11,925,255	\$1,671,655	\$12,168,380	1.8%	2.0%
Trego	\$480,957	\$4,123,965	\$480,385	\$4,209,843	-0.1%	2.1%
Wabaunsee	\$1,119,164	\$9,171,890	\$1,180,606	\$10,104,121	5.5%	10.2%
Wallace	\$345,504	\$2,541,179	\$346,159	\$2,442,332	0.2%	-3.9%
Washington	\$896,232	\$8,155,579	\$893,154	\$8,357,070	-0.3%	2.5%
Wichita	\$516,041	\$3,750,926	\$569,383	\$3,963,351	10.3%	5.7%
Wilson	\$1,227,896	\$10,182,575	\$1,268,180	\$10,382,399	3.3%	2.0%
Woodson	\$572,367	\$3,905,351	\$562,256	\$3,931,255	-1.8%	0.7%
Wyandotte	\$23,179,661	\$154,407,547	\$23,783,389	\$162,027,646	2.6%	4.9%
<b>Total</b>	<b>\$440,166,291</b>	<b>\$3,862,046,082</b>	<b>\$447,418,132</b>	<b>\$4,050,873,752</b>	<b>1.6%</b>	<b>4.9%</b>

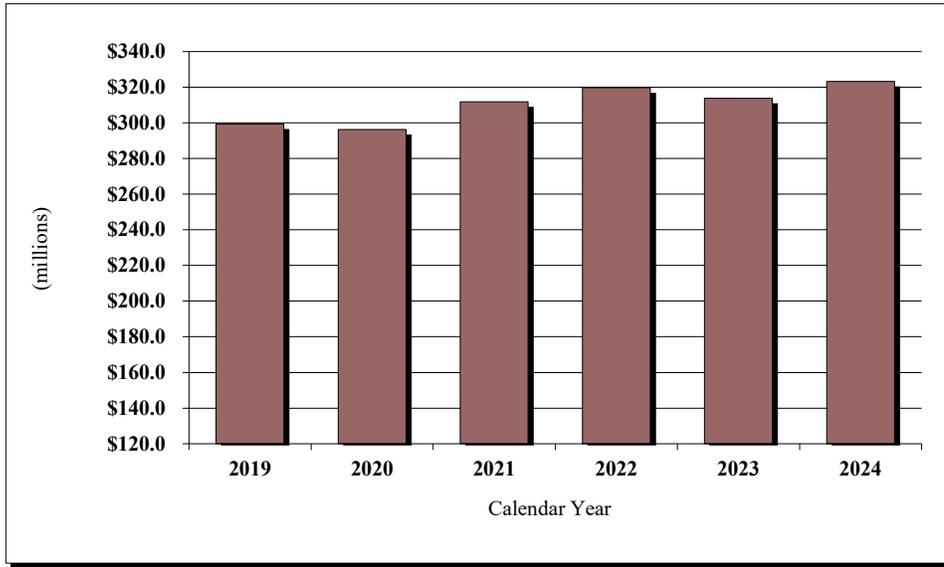
## Kansas Vehicle Registration and Driver's Licence Fees, Calendar Year 2024

Vehicle Registration Fees *	Vehicle Registration Fees (cont.) *
Automobiles	Urban Buses: 8-30 passengers \$35.00
0 - 3000 lbs \$30.00	31 - 39 passengers \$50.00
3001 - 3999 lbs \$30.00	over 39 passengers \$80.00
4000 - 4500 lbs \$30.00	Transit Authorities \$2.00
over 4500 lbs \$40.00	Trailers:
Electric hybrid or plug-in electric hybrid \$50.00	8M \$35.00
all-electric vehicles \$100.00	12M \$45.00
County Registrations	Over 12 M \$55.00
Regular Truck - gross weight to:	Drive-Away, first \$64.00
12M \$40.00	Drive-Away, others \$38.00
16M \$202.00	Antique, Regular \$40.00
20M \$232.00	Antique, Personalized \$40.00
24M \$297.00	Amateur Radio \$1.00 + standard fee
26M \$412.00	Special Interest \$26.00
30M \$412.00	National Guard standard fee
36M \$475.00	Pearl Harbor Survivor standard fee
42M \$575.00	Disabled standard fee
48M \$705.00	Purple Heart standard fee
54M \$905.00	Veteran standard fee
60M \$1,145.00	Educational Institution varies
66M \$1,345.00	Disabled Veteran, Ex-POW free
74M \$1,670.00	Medal of Honor free
80M \$1,870.00	Firefighter standard fee
85.5M \$2,070.00	Veterans standard fee
Local, 6000 Mile & Custom Harvest Trucks to:	Emergency Medical Services standard fee
16M \$162.00	Breast Cancer Research and Outreach standard fee
20M \$202.00	Support Kansas Arts standard fee
24M \$232.00	Boy Scouts of America standard fee
26M \$277.00	Vietnam Veteran standard fee
30M \$277.00	Pet Friendly standard fee
36M \$315.00	Motorcycles \$16.00
42M \$345.00	Motor Bikes \$11.00
48M \$415.00	Dealer, full-privilege \$350.00
54M \$515.00	Dealer, regular, first \$275.00
60M \$615.00	Dealer, regular, others \$25.00
66M \$715.00	Personalized (one-time) \$40.00
74M \$895.00	Highway Patrol and Training Surcharge \$2.00
80M \$1,025.00	Law Enforcement Training Center Surcharge \$1.25
85.5M \$1,145.00	Division of Vehicles Modernization Surcharge \$4.00
Farm Truck - gross weight to:	<b>Interstate</b>
16M \$57.00	72 Hour \$26.00
20M \$142.00	30 Day varies by weight
24M \$152.00	Apportioned & Qtrtr varies by weight
26M \$172.00	Job Hunter's Permit \$26.00
36M \$172.00	Modified Cab Card \$1.00
54M \$175.00	Replacement Cab Card \$3.00
60M \$325.00	<b>Driver License Fees</b>
66M \$505.00	Class A/B \$24 (varies by age)
>66M \$745.00	Class C \$18 (varies by age)
County Qtrtr Pay 1/4 of annual fee	Class M \$12.50 (varies by age)
County 72 Hour \$26.00	CDL Class A, B or C \$18.00
County 30 Day varies by weight	CDL Endorsements/each \$10.00
	CDL Instruction Permit \$5.00
	Instructional Permit varies by type
	Farm Permit \$12.00
	Identification Card \$14.00
	Senior (age 65 and over)/ \$10.00
	Handicapped ID Card
	Exam \$3.00
	Re-Exam on original application \$1.50
	Photo \$8.00
	DUI Exam \$25.00
	Penalty \$1.00

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

## Total Vehicle Revenue Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2019	\$299,294,753	3.0%
2020	\$296,353,010	-1.0%
2021	\$311,906,396	5.2%
2022	\$319,724,308	2.5%
2023	\$313,709,348	-1.9%
2024	\$323,248,348	3.0%

## Vehicle Revenue Collections Calendar Year 2024

### Vehicle Revenue Collections by Source by Calendar Year

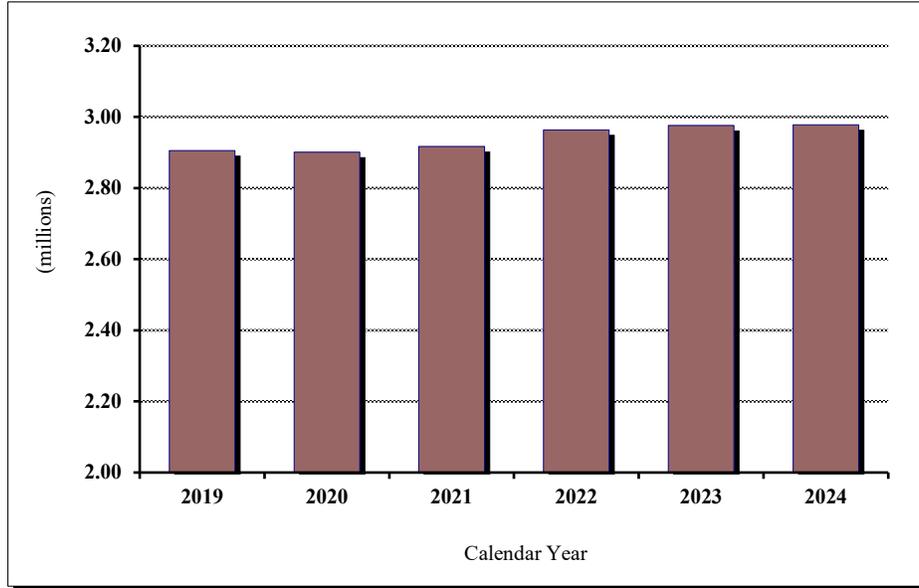
<u>Source</u>	<u>CY 2024 Collection</u>	<u>Percent Total</u>
Titles and Registration	\$207,865,094	64.3%
Interstate Apportioned	\$94,606,421	29.3%
Driver License	\$20,074,607	6.2%
Motor Carrier Inspection	\$700,226	0.2%
Dealer Fines	<u>\$2,000</u>	0.0%
Total	\$323,248,348	100.0%

### Vehicle Revenue Collections by Distribution by Calendar Year

<u>Funds</u>	<u>CY 2024 Collection</u>	<u>Percent Total</u>
State Highway	\$250,385,267	77.5%
County Funds	\$24,942,512	7.7%
Driver Safety	\$3,003,439	0.9%
Refunds	\$103,877	0.0%
Motorcycle Safety	\$105,698	0.03%
Other	<u>\$44,707,555</u>	13.83%
Total	\$323,248,348	100.0%

## Motor Vehicle Registrations by Calendar Year

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



<u>Calendar Year</u>	<u>Number Vehicle Registrations</u>	<u>Percent Change</u>
2019	2,905,799	0.3%
2020	2,900,609	-0.2%
2021	2,916,712	0.6%
2022	2,963,655	1.6%
2023	2,976,146	0.4%
2024	2,977,736	0.1%

*The registration trends report captures all processed motor vehicle registrations and renewals in the same year. If the same vehicle is registered and renewed in the year, only one registration will be counted.*

## Motor Vehicle Registrations by Type, Calendar Years 2023 and 2024

### Vehicle Registration by Type and Percent Change

<u>Vehicle Type</u>	Calendar Year <u>2023</u>	Calendar Year <u>2024</u>	Percent Change
Automobiles	1,807,130	1,812,410	0.3%
Trucks	878,016	874,032	-0.5%
Trailers	182,108	184,925	1.5%
Motorcycles	96,288	94,484	-1.9%
Motorized Bicycles	3,957	3,624	-8.4%
RV1	<u>8,647</u>	<u>8,261</u>	-4.5%
Total	2,976,146	2,977,736	0.1%

### Vehicle Registration by Type and Percent Total

<u>Vehicle Type</u>	Percent Total <u>2023</u>	Percent Total <u>2024</u>
Automobiles	60.72%	60.87%
Trucks	29.50%	29.35%
Trailers	6.12%	6.21%
Motorcycles	3.24%	3.17%
Motorized Bicycles	0.13%	0.12%
RV1	0.29%	0.28%
Total	100.00%	100.00%

*Notes:*

- 1) RV total is for motorized RVs only. A new tax system was established for recreational vehicles starting in 1995.
- 2) Special Registrations are now included with automobiles, trucks and motorcycles rather than being broken out separately.

## Motor Vehicle Registrations by County, Calendar Year 2024

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
Allen	7,084	5,438	1,138	473	24	37	14,194
Anderson	4,948	4,010	1,161	305	21	43	10,488
Atchison	8,940	6,052	1,683	525	11	30	17,241
Barber	2,293	2,661	707	181	8	20	5,870
Barton	14,942	10,819	2,583	913	51	120	29,428
Bourbon	7,142	6,380	1,257	550	23	41	15,393
Brown	5,805	4,568	1,501	441	18	34	12,367
Butler	41,450	22,100	5,120	2,931	79	320	72,000
Chase	1,447	1,844	488	90	3	12	3,884
Chautauqua	1,259	2,487	365	127	0	4	4,242
Cherokee	9,705	8,615	1,235	650	9	10	20,224
Cheyenne	1,668	1,905	671	151	0	12	4,407
Clark	1,004	1,248	327	70	3	7	2,659
Clay	5,012	4,149	1,152	422	16	49	10,800
Cloud	4,888	4,268	1,272	399	13	59	10,899
Coffey	5,749	4,662	1,570	411	24	45	12,461
Comanche	830	1,355	336	65	5	3	2,594
Cowley	17,358	13,477	2,902	1,189	58	111	35,095
Crawford	21,066	11,584	1,880	1,230	84	48	35,892
Decatur	1,808	2,136	725	159	6	23	4,857
Dickinson	11,155	8,654	2,407	985	46	95	23,342
Doniphan	4,366	3,756	1,048	303	8	27	9,508
Douglas	70,252	18,389	3,944	2,673	231	277	95,766
Edwards	1,726	2,105	510	159	4	24	4,528
Elk	1,355	2,000	434	106	4	13	3,912
Ellis	15,812	11,070	3,533	1,276	79	137	31,907
Ellsworth	3,454	3,067	956	282	24	40	7,823
Finney	21,273	13,048	2,564	907	32	137	37,961
Ford	16,602	13,821	1,854	902	23	69	33,271
Franklin	16,012	10,589	2,783	1,258	37	109	30,788
Geary	20,430	7,923	1,681	1,376	39	61	31,510
Gove	1,678	2,426	772	138	3	12	5,029
Graham	1,294	1,882	517	106	12	15	3,826
Grant	4,101	3,449	878	265	12	30	8,735
Gray	3,215	3,916	1,271	299	3	49	8,753
Greeley	679	1,068	308	42	0	7	2,104
Greenwood	3,669	3,791	915	245	21	23	8,664
Hamilton	1,355	1,807	440	102	3	10	3,717
Harper	2,666	3,457	719	204	9	8	7,063
Harvey	22,150	10,299	2,487	1,496	114	121	36,667
Haskell	2,091	2,478	626	135	3	15	5,348
Hodgeman	959	1,746	541	72	2	6	3,326
Jackson	8,064	6,372	2,130	549	14	59	17,188
Jefferson	12,633	8,465	2,875	1,088	11	141	25,213
Jewell	1,793	2,622	1,283	166	9	22	5,895
Johnson	443,467	99,694	13,175	13,857	375	880	571,448
Kearny	2,309	2,434	806	137	3	11	5,700
Kingman	4,574	4,512	1,231	342	11	35	10,705
Kiowa	1,221	1,595	382	70	5	13	3,286
Labette	10,866	7,720	1,112	682	24	56	20,460
Lane	963	1,483	420	94	13	6	2,979
Leavenworth	48,957	21,559	5,781	3,542	59	292	80,190
Lincoln	1,895	2,092	685	115	8	13	4,808
Linn	7,018	5,676	1,821	598	20	72	15,205
Logan	1,688	1,957	552	157	7	14	4,375
Lyon	18,335	11,368	2,133	905	40	90	32,871
Marion	7,479	5,640	1,442	523	49	45	15,178
Marshall	6,394	5,931	1,709	497	23	39	14,593

## Motor Vehicle Registrations by County, Calendar Year 2024

County	Auto	Truck & Bus	Trailer	Motor Cycle	Motor Bike	RV	Total
McPherson	18,569	11,717	3,356	1,418	87	135	35,282
Meade	2,161	2,588	909	158	14	10	5,840
Miami	23,676	12,986	4,402	1,601	29	179	42,873
Mitchell	3,792	3,905	1,183	284	15	50	9,229
Montgomery	16,673	10,366	1,426	1,121	72	96	29,754
Morris	3,407	3,116	972	184	8	30	7,717
Morton	1,396	1,459	279	99	6	14	3,253
Nemaha	6,443	5,866	2,042	472	24	39	14,886
Neosho	8,213	6,996	1,180	564	29	48	17,030
Ness	1,594	2,728	815	136	4	16	5,293
Norton	2,929	3,109	1,119	318	29	20	7,524
Osage	9,754	8,056	2,338	751	26	59	20,984
Osborne	2,246	2,626	837	171	9	17	5,906
Ottawa	3,338	3,763	1,072	308	17	19	8,517
Pawnee	2,787	3,233	679	229	20	16	6,964
Phillips	3,017	3,629	1,393	281	14	25	8,359
Pottawatomie	16,549	10,152	2,984	983	21	116	30,805
Pratt	4,664	4,330	1,001	363	6	39	10,403
Rawlins	1,565	2,073	888	146	7	17	4,696
Reno	37,284	19,258	4,239	2,913	132	261	64,087
Republic	2,826	3,221	1,051	170	13	15	7,296
Rice	5,418	4,552	1,139	338	16	43	11,506
Riley	31,136	11,058	2,197	1,630	83	122	46,226
Rooks	3,044	3,011	1,040	269	11	23	7,398
Rush	1,937	2,137	677	146	24	14	4,935
Russell	3,909	3,681	1,154	299	20	44	9,107
Saline	34,672	15,819	3,787	2,314	117	213	56,922
Scott	2,961	3,126	912	283	16	30	7,328
Sedgwick	319,991	126,913	16,331	15,232	501	1,326	480,294
Seward	10,986	6,883	1,051	380	34	27	19,361
Shawnee	114,865	37,702	7,671	5,660	141	569	166,608
Sheridan	1,534	2,412	808	134	12	15	4,915
Sherman	3,299	3,509	1,216	308	33	30	8,395
Smith	2,096	2,792	1,108	161	25	20	6,202
Stafford	2,198	3,184	994	166	5	22	6,569
Stanton	943	1,531	506	80	1	6	3,067
Stevens	2,955	2,825	842	174	5	23	6,824
Sumner	14,021	9,547	2,094	1,000	30	127	26,819
Thomas	4,635	4,330	1,371	444	20	40	10,840
Trego	1,809	2,130	886	159	10	22	5,016
Wabaunsee	4,451	3,849	1,262	250	7	30	9,849
Wallace	910	1,536	437	65	1	8	2,957
Washington	3,557	3,957	1,373	221	5	23	9,136
Wichita	1,015	1,963	440	113	6	15	3,552
Wilson	4,426	5,044	961	357	31	39	10,858
Woodson	1,660	2,068	478	106	9	10	4,331
Wyandotte	92,751	43,677	3,227	3,590	43	98	143,386
<b>Total</b>	<b>1,812,410</b>	<b>874,032</b>	<b>184,925</b>	<b>94,484</b>	<b>3,624</b>	<b>8,261</b>	<b>2,977,736</b>

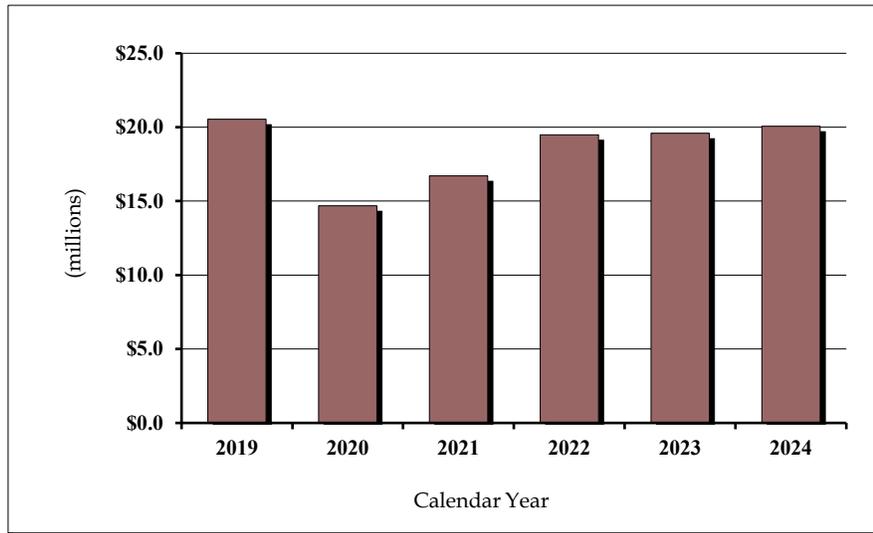
Note:  
Numbers of registrations come from the Motor Vehicle System (non-commercial vehicles).

Special plate registrations are included in the appropriate vehicle category.

The above figures reflect registrations sold in the counties and reported to the Department of Revenue, Division of Vehicles, and should not be construed to be an exact number on the highways of the state.

## Driver License Fee Collections by Calendar Year

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



<u>Calendar Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2019	\$20,547,273	0.9%
2020	\$14,683,129	-28.5%
2021	\$16,705,387	13.8%
2022	\$19,487,004	16.7%
2023	\$19,601,307	0.6%
2024	\$20,074,607	2.4%

## Driver Licenses by Age and License Class, Calendar Year 2024

### Kansas Drivers by Age Category

<u>Age Category</u>	<u>Calendar Year</u> <u>2024</u>	<u>Percent of Total</u> <u>By Age</u>
14 and 15 (restricted license)	11,900	0.5%
16 - 24	327,566	14.9%
25 - 49	890,536	40.4%
50 - 64	536,457	24.3%
65 and over	<u>438,081</u>	19.9%
Total by Age	2,204,540	100.0%

*Note: New Driver License system launched in 2018*

### Kansas Drivers by License Class

<u>License Class*</u>	<u>Calendar Year</u> <u>2024</u>	<u>Percent of Total</u> <u>By Class</u>
Class CDL	123,930	5.6%
Class A & B	16,362	0.7%
Class C	1,894,568	85.9%
Class M**	<u>169,680</u>	7.7%
Total	2,204,540	100.0%

\* Classes:

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

Class A: combination vehicle

Class B: truck > 24,000 lbs or bus

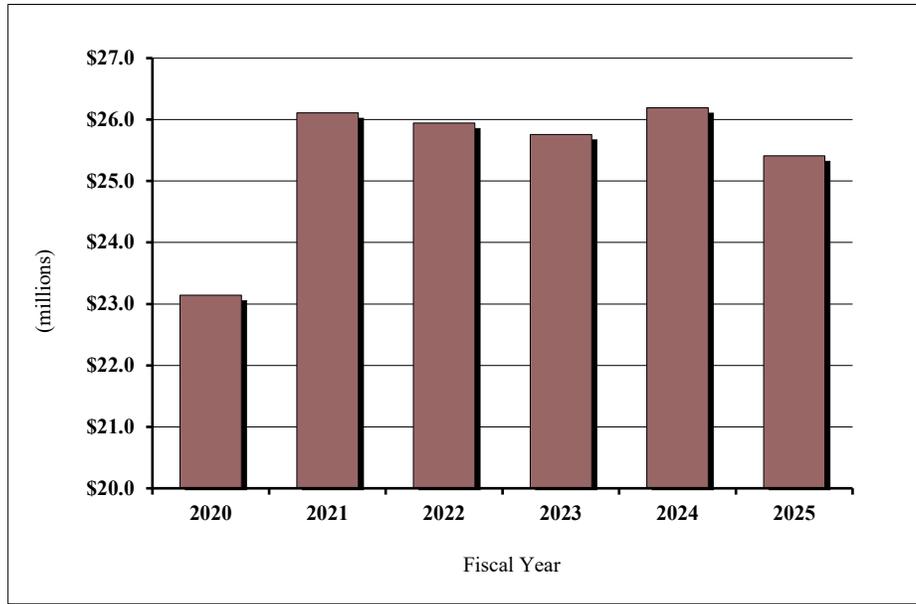
Class C: regular automobile

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

## Gallonge Tax Receipts by Components and Fiscal Year

### Gross Gallonge Tax by Components

	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Percent <u>Change</u>
Alcohol and Spirits	\$14,866,976	\$14,557,244	-2.1%
Fortified and Light Wine	\$1,334,608	\$1,274,769	-4.5%
Strong Beer	\$9,898,784	\$9,484,399	-4.2%
Cereal Malt Beverage	<u>\$89,809</u>	<u>\$92,444</u>	2.9%
Total	\$26,190,177	\$25,408,856	-3.0%

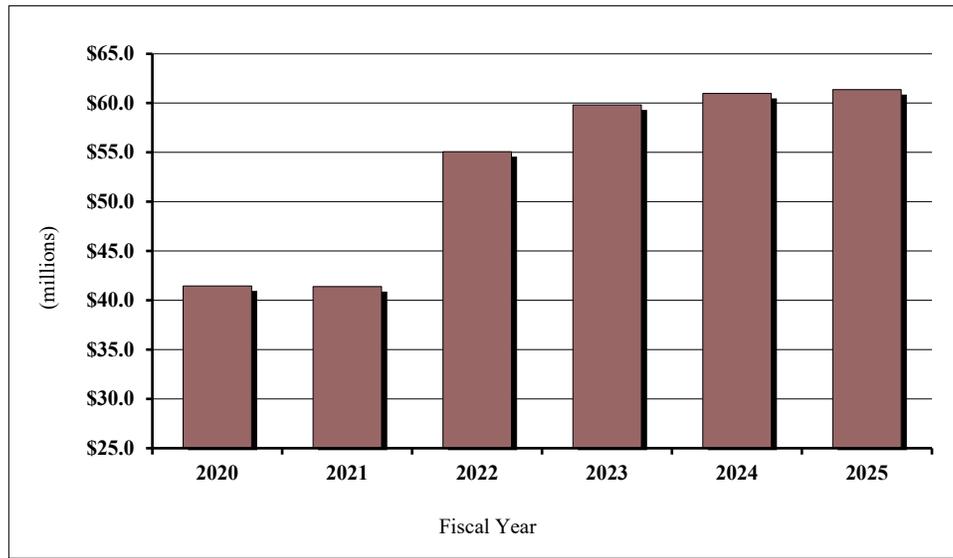


### Total Gallonge Tax by Fiscal Year

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2020	\$23,142,054	-0.7%
2021	\$26,108,267	12.8%
2022	\$25,944,632	-0.6%
2023	\$25,755,816	-0.7%
2024	\$26,190,177	1.7%
2025	\$25,408,856	-3.0%

## Liquor Excise Tax Gross Receipts

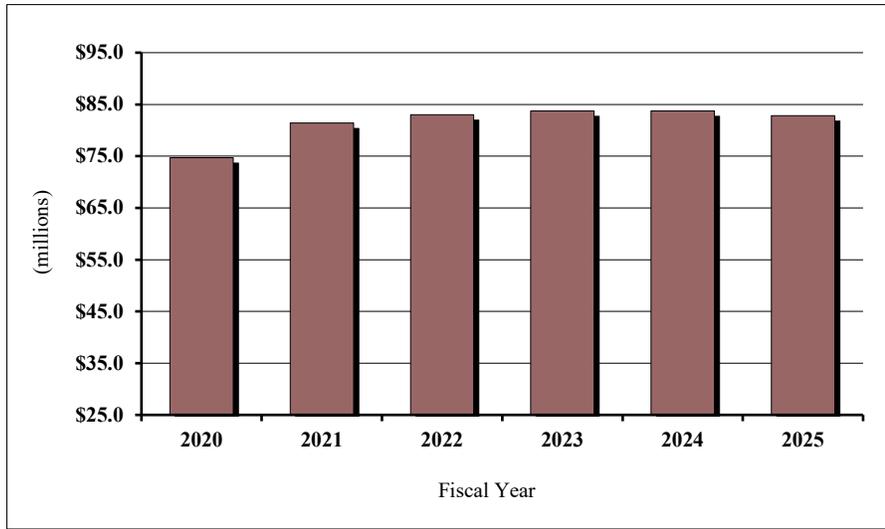
The liquor excise tax is a 10% tax imposed on alcohol sold for on-premise consumption. The tax is imposed on the sale of drinks containing alcoholic liquor sold by clubs, caterers, and drinking establishments (including farm wineries, microbreweries, and microdistilleries also licensed as a drinking establishment selling to customers for on-premise consumption). The tax is also imposed on the acquisition cost of alcoholic liquor used in free samples offered by clubs and drinking establishments. Seventy percent of the tax 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>
2020	\$41,447,367	-15.2%
2021	\$41,383,714	-0.2%
2022	\$55,088,470	33.1%
2023	\$59,828,999	8.6%
2024	\$60,983,908	1.9%
2025	\$61,375,455	0.6%

## Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is an 8% tax imposed on alcohol sold for off-premise consumption. The tax is imposed on alcoholic liquor and effective April 2019, also cereal malt beverages sold by retail liquor stores, microbreweries, microdistilleries, and farm wineries to Kansas consumers, or sold by distributors to Kansas clubs, drinking establishments or caterers. 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>
2020	\$74,703,013	0.4%
2021	\$81,386,843	8.9%
2022	\$83,038,681	2.0%
2023	\$83,772,145	0.9%
2024	\$83,775,922	0.0%
2025	\$82,843,793	-1.1%

## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2025 Total Liquor Taxes and Fees - Gross Receipts

	Fiscal Year <u>2025</u>	Percent <u>Total</u>
Gallonage Tax	\$25,408,856	14.5%
Liquor Excise Tax	\$61,375,455	35.1%
Liquor Enforcement Tax	\$82,843,793	47.3%
Fees and Fines	<u>\$5,409,884</u>	<u>3.1%</u>
<b>Total</b>	<b>\$175,037,988</b>	<b>100.0%</b>

### Alcoholic Beverage Licenses Issued

Caterer	166
Class A Club - Social (500 members or less)	30
Class A Club - Social (Over 500 members)	15
Class A Club (Fraternal/Veterans)	140
Class B Club	41
Common Consumption Area Permit	50
Distributor - Beer	37
Distributor - Spirits	40
Distributor - Wine	38
Drinking Establishment	2,181
Drinking Establishment/Caterer	196
Farm Winery	52
Farm Winery Outlet	11
Farmers' Market Sales Permit	12
Fulfillment House	48
Hotel Drinking Establishment	73
Hotel Drinking Establishment and Caterer	20
Manufacturer's License	11
Microbrewery License	82
Microbrewery Packaging and Warehousing Facility	1
<del>Microdistillery License</del>	20
<del>Microdistillery Packaging and Warehousing Facility</del>	3
Non-Beverage Permit	14
Non-Beverage User License	20
Packaging and Warehousing Facility Permit	2
Producer	1
Public Venue License	10
Retailer's License	740
Special Order Shipping License	1,018
Supplier Permit	1,321
Temporary Permit (FY26 to date)	67
<b>Total</b>	<b>6,460</b>

# Kansas Liquor-by-the-Drink November 2025

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 with 30% food requirement or liquor-by-the-drink with no food requirement.

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

