R-1
Homestead Program

R-2
Kansas Retail Sales Tax Exemptions

R-3
Liquor Taxes

R-4
Mortgage Registration Tax and Statutory Fees for Recording Documents with County Registers of Deeds

R-5
Selected Tax Rate Comparisons

R-6
Tax Amnesty

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Taxation

R-5 Selected Tax Rate Comparisons

The following tables compare selected tax rates and tax bases with those of selected nearby states.

Individual Income Tax							
	Federal IRC Starting Point	Tax Rate Range (percent)	No. of Brackets	Bracket Range (dollars)	Personal Exemption Single	Personal Exemption Married	Personal Exemption Dependent
Kansas	Adjusted Gross Income	2.7-4.6*	2	15,000	2,250	4,500	2,250
Missouri	Adjusted Gross Income	1.5-6.0	10	1,000-9,001	2,100	4,200	1,200
Nebraska	Adjusted Gross Income	2.46-6.84	4	3,050-39,460	130 (credit)	260 (credit)	130 (credit)
Oklahoma	Adjusted Gross Income	0.5-5.25	7	1,000-8,701	1,000	2,000	1,000
Colorado	Taxable Income	4.63	1	Flat Rate	4,000	8,000	4,000
Iowa	Adjusted Gross Income (as defined in IRC effective 1/1/14)	0.36-8.98	9	1,539-69,255	40 (credit)	40 (credit)	40 (credit)
Arkansas	No Relation to Federal IRC	0.9-6.9	6	4,299-35,100	26 (credit)	26 (credit)	26(credit)
Texas	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Federation of Tax Administrators, as of January 1, 2015.

* 2015 enacted legislation provides for rate reductions to 2.6 and 4.6% in TY 2018 and further reductions on a revenues-based formula beginning in TY 2019.

Corporate Income Tax				
	Tax Rate (percent)	**No. of Brackets**	**Bracket Range (dollars)**	**Apportionment Method**
Kansas	4	1	Flat Rate	Three factor
Missouri	6.25	1	Flat Rate	Three factor
Nebraska	5.58-7.81	2	100,000	Sales
Oklahoma	6	1	Flat Rate	Three factor
Colorado	4.63	1	Flat Rate	Sales
Iowa	6.0-12.0	4	250,000-250,001	Sales
Arkansas	1.0-6.5	6	3,000-100,001	Double Weighted Sales
Texas*	N/A	N/A	N/A	Sales

Source: Federation of Tax Administrators, as of January 1, 2015.

* Texas imposes a franchise tax on entities with more than $1,030,000 total revenues at a rate of 1%, or 0.5% for entities primarily engaged in retail or wholesale trade, on lesser of 70% of total revenues or 100% of gross receipts after deductions for either compensation or cost of goods sold.

Sales Tax			
	Rate (percent)	**Food**	**Non-prescription drugs**
Kansas	6.5		
Missouri	4.225	1.225	
Nebraska	5.5		
Colorado	4.5	Exempt	
Iowa	2.9	Exempt	
Arkansas	6.5	1.5	
Texas	6.25	Exempt	Exempt

Source: Federation of Tax Administrators, as of January 1, 2015

Motor Fuel Tax		
	Gasoline*	**Diesel Fuel***
Kansas	25.03	27.03
Missouri	17.3	17.3
Oklahoma	17	14
Colorado	22	20.5
Iowa	22	23.5
Arkansas	21.8	22.8
Texas	20	20

Source: Federation of Tax Administrators, as of January 1, 2015

* Includes fees, such as environmental and inspection fees.

Cigarette Tax	
	Excise Tax (cents per pack)
Kansas	129
Missouri	17
Nebraska	64
Oklahoma	103
Colorado	84
Iowa	136
Arkansas	115
Texas	141
Source: Federation of Tax Administrators, as of January 1, 2015	

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