

# Kansas Tax Facts

2008 Supplement to the  
Seventh Edition



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Kansas Legislative Research Department  
300 SW Tenth Avenue—Room 010-W  
Phone: (785) 296-3181/FAX (785) 296-3824  
Topeka, Kansas 66612-1504  
kslegres@klrd.state.ks.us ❖ <http://www.kslegislature.org/klrd/>



## FOREWORD

The Seventh Edition of *Kansas Tax Facts* was published in December, 2000. This addendum is designed to supplement and update that publication by providing data from FY 2003 through FY 2008. Summaries of significant tax legislation enacted in 2001 through 2008 may be found in the *Summary of Legislation* publications available at <http://skyways.lib.ks.us/ksleg/KLRD/Summaries.htm>

Chris W. Courtwright, Principal Economist, is responsible for this publication.



## Combined State and Local Tax Revenue

Kansas state and local government net tax revenue totaled \$12.216 billion in FY 2008, which equated to \$4,401 per capita and to 12.06 percent of Kansas personal income in CY 2007. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2008.

**Table 1**  
**Kansas State and Local Taxes**

	FY 2006	FY 2007	FY 2008	% FY 08 Total	% Increase from FY 07
General Property (a)	\$ 3,324,107	\$ 3,627,149	\$ 3,765,993	30.83%	3.83%
Income and Privilege	2,782,388	3,218,384	3,410,089	27.91	5.96
Sales and Use (b)	2,916,070	3,093,574	3,126,006	25.59	1.05
Motor Fuels	428,166	434,047	431,307	3.53	(0.63)
Various Vehicle (a) (c)	315,100	326,590	336,165	2.75	2.93
Unemployment Comp.	344,562	273,395	223,271	1.83	(18.33)
Vehicle Registration	176,650	183,714	189,238	1.55	3.01
Severance	143,476	124,758	159,325	1.30	27.71
Insurance Premiums	127,819	129,841	133,913	1.10	3.14
Cigarette and Tobacco	122,992	120,587	118,253	0.97	(1.94)
Liquor and Beer	95,282	100,964	106,339	0.87	5.32
Mortgage Registration	55,817	51,780	50,679	0.41	(2.13)
Corporation Franchise	46,880	47,892	46,659	0.38	(2.57)
Estate/Inheritance	51,784	55,620	44,247	0.36	(20.45)
Transient Guest	24,161	25,961	31,437	0.26	21.09
Motor Carrier Property	22,056	25,812	29,032	0.24	12.47
Intangibles (a)	2,645	2,968	3,382	0.03	13.95
Parimutuel	3,004	2,758	1,946	0.02	(29.44)
All Other (d)	8,544	9,102	8,763	0.07	(3.72)
<b>Total</b>	<b>\$ 10,991,503</b>	<b>\$ 11,811,181</b>	<b>\$ 12,216,044</b>	<b>100.00%</b>	<b>3.43%</b>

(a) Taxes levied for collection during the fiscal year.

(b) Includes state, county, city and municipal university sales and use taxes.

(c) Includes motor vehicle, recreational vehicle, 16m and 20m "tagged" vehicles, and rental car excise taxes.

(d) Total revenue from nine taxes, the largest of which for FY 2008 was the clean water drinking tax at \$3.226 million.

## **State and Local Tax Structure – Overview**

Kansas has had a broad-based state and local tax structure since the 1930s when income, sales, and other taxes were adopted. The broadening continued—at least through the 1980s—with the adoption of various privilege, gross receipts, and severance taxes. One result of these changes is that the general property tax, while still by far the most important tax source for local governments, now is far less significant in terms of the overall state and local tax mix.

The 1992 school finance law substantially altered school district property taxes. In 1991, school district general fund property tax levies ranged from 9.12 mills (Burlington) to 97.69 mills (Parsons). The 1992 law established a uniform general fund mill levy rate of 32 mills for 1992, 33 mills for 1993, and 35 mills for 1994 and thereafter. Beginning in 1997, the Legislature provided major reductions in the general fund levy—which currently is set at 20 mills—in addition to an exemption from that levy for residential property to the extent of the first \$20,000 of its valuation.

### **Some Highlights of this Supplement**

- In FY 2008, total state and local tax revenue in Kansas was \$12.216 billion, with state taxes accounting for \$7.206 billion—or about 59.0 percent—of the total. State and local taxes grew by 3.43 percent over the FY 2007 figure of \$11.811 billion. State taxes increased by about \$191 million, or 2.72 percent, from FY 2007 to FY 2008, while local taxes increased by \$214 million, or 4.46 percent.
- Local governments continue to spend most of the state and local tax revenue. In FY 2008, local government tax revenue was \$5.010 billion; and local units received another \$3.660 billion from state taxes allocated to or shared with them. Thus, local units received \$8.670 billion, or about 71 percent, of total state and local taxes in FY 2008. Over 50 percent of the state's tax revenue was shared with or allocated to local units, mostly for education, though this figure was down from 59 percent as recently as FY 2002.
- While the general property tax is still the most important single revenue producer, its proportion of total state and local taxes has steadily declined over the decades—from 82 percent of the total in FY 1930, to 56 percent in FY 1960, and to 31 percent in FY 2008 (or about 34 percent if the various vehicle taxes, which are levied in lieu of the general property tax, are included). But the trend has reversed itself recently, since in FY 1998 the general property tax was only about 27 percent of the burden (or 31 percent if vehicle taxes were included).
- Income and privilege taxes accounted for 28 percent of state and local tax revenue in FY 2008, compared with 11 percent in FY 1970 and only 2 percent in FY 1940. These taxes were at about 27 percent of the total in FY 2001 but fell as low as 22 percent in FY 2003 and FY 2004 in the wake of the national recession.

- Sales and use tax revenue over the decades also has been increasing significantly as part of the state-local tax mix, *i.e.*, rising from 10 percent of the total in FY 1940, to 16 percent in FY 1970, and to about 26 percent in FY 2008. The spread of local sales taxes has contributed significantly to the growth of sales tax revenue since 1970.
- State and local tax revenue in FY 2008 was 12.06 percent of CY 2007 Kansas personal income. Historically, this figure has remained remarkably constant. (The ratio was 14.63 percent in FY 1940; 11.64 percent in FY 1970; and 11.55 percent in FY 1990). The following table provides the data for the last six fiscal years.

### Taxes as Percent of Personal Income

	State	Local	Both
FY 2003	6.54%	4.62%	11.16%
FY 2004	6.74	4.75	11.49
FY 2005	6.96	4.87	11.83
FY 2006	7.40	5.07	12.48
FY 2007	7.37	5.04	12.40
FY 2008	7.11	4.95	12.06

- The rate of growth in local taxes, especially property taxes, decelerated somewhat in FY 2008 after coming off three years of stronger growth. Local property taxes in FY 2008 increased by \$183 million. Of this amount, schools accounted for \$80 million of the increase. Property taxes in FY 2007 had increased by about 7.7 percent, or \$254 million with schools accounting for \$101 million of the increase. Property taxes in FY 2006 had increased by \$228 million (7.5 percent), with \$117 million of the increase attributable to schools. Property taxes in FY 2005 had increased by \$193 million (6.8 percent), with \$126 million of the increase attributable to schools.
- It should be noted that while the courts have held that the mandatory school district general fund property tax levy is a state tax, it is primarily treated as a local tax for the maintenance of historical tax tables. The relatively small portion of “excess” local effort that is recaptured for deposit in the State School District Finance Fund is treated as a state tax receipt.

### State Tax Revenue

In FY 2008, state tax revenue totaled \$7.206 billion, which was an increase of \$191 million, or 2.72 percent above collections in FY 2007. FY 2007 receipts had been up \$494 million, or 7.57 percent above FY 2006 receipts. FY 2006 receipts had grown by \$632 million, or 10.74 percent above FY 2005 collections. Receipts in FY 2005 had grown by \$425 million, or 7.78 percent, above FY 2004. (Total state tax collections had declined in two of the previous four fiscal years prior to FY 2003 and likely would have declined in FY 2003 but for the enactment of an estimated \$295 million in new taxes by the 2002

Legislature. State tax collections grew by 6.3 percent in FY 2004.) Individual income taxes again led the way in FY 2008 with a growth of \$200 million (after growing by \$344 million, \$321 million and \$181 million in FY 2007, FY 2006 and FY 2005, respectively). Severance taxes also increased by \$34 million.

For FY 2008, Table 3 shows state tax revenues in descending order of importance and how much of such revenue was credited to the State General Fund (SGF) and to other state funds. In that year, 81.98 percent went to the SGF and 18.02 percent was deposited in other funds.

Individual income taxes, corporation income taxes, and sales and use taxes accounted for 89 percent of SGF tax receipts in FY 2008. The same four sources comprised just over 80 percent of SGF taxes in FY 1985.

## **State and Local Taxes**

The relative balance in the big three sources of state and local tax revenue – sales, income, and property – that Kansas had achieved for a number of years after the 1992 school finance law appears to have eroded slightly since the late 1990s. (In FY 1992 – prior to the implementation of that law – property and vehicle taxes comprised 38.7 percent of total state and local revenues; sales and use taxes, 22.7 percent; and income and privilege taxes, 21.1 percent.)

In FY 2008, property and vehicle taxes accounted for 33.6 percent of the burden; sales and use taxes, 25.6 percent; and income and privilege taxes, 27.9 percent. As recently as FY 1998, the figures were much more closely balanced: 30.9 percent for property and vehicles; 28.1 percent for sales and use; and 28.0 percent for income and privilege.

Economists generally believe that with a diversified revenue portfolio not relying too heavily on a single source, Kansas state and local governments are better able to withstand economic downturns. Indeed, the Governor's Tax Equity Task Force in 1995 concluded as a major tax policy objective that:

The state and local tax system should be balanced and diversified. A diversified tax system offers a blend of economic tradeoffs. Because all revenue sources have their weaknesses, a balanced tax system will reduce the magnitude of problems caused by over reliance on a single tax source. It will also result in lower rates on each tax and reduce the pressure of competition from other states that have lower rates for a particular tax.

Shown below for the last seven years are state, local, and combined state and local tax revenues.

**State and Local Tax Revenue  
(in thousands)**

<u>Fiscal Year</u>	<u>State</u>	<u>Percent Increase</u>	<u>Local</u>	<u>Percent Increase</u>	<u>State and Local</u>	<u>Percent Increase</u>
2002	\$ 4,905,300	(3.63)%	\$ 3,493,328	8.59%	\$ 8,398,626	1.11%
2003	5,141,714	4.82	3,632,124	3.97	8,773,839	4.47
2004	5,470,064	6.39	3,852,334	6.06	9,322,398	6.25
2005	5,888,881	7.66	4,119,260	6.93	10,008,141	7.36
2006	6,521,366	10.74	4,470,137	8.52	10,991,503	9.83
2007	7,014,817	7.57	4,796,364	7.30	11,811,181	7.46
2008	7,205,627	2.72	5,010,417	4.46	12,216,044	3.43

**Comparative Kansas Tax Burden**

Kansas is not a high tax state, according to federal comparison statistics. Using the two major tax burden comparisons (taxes as a percent of personal income or per capita), the state over the years consistently has finished in the middle when compared with all other states. For example, Kansas finished number 26 in state tax revenue as a percent of personal income; and number 23 in per capita state tax revenue in FY 2007, the latest year for which data are available from all states for such statistics. Kansas finished number 32 in per capita state and local collections; and number 29 in state and local collections as a percent of personal income in FY 2006, the latest data for these statistics. Economic development proponents sometimes suggest that the Kansas tax burden figures should be compared more closely with the data from surrounding states. The following table provides this comparison.

**50-State Tax Burden Ranking of Kansas and Surrounding States**

(1 = highest tax burden; 50 = lowest)

	<u>FY 2007 State Taxes as Percent of Personal Income</u>	<u>FY 2007 State Taxes Per Capita</u>	<u>FY 2006 State and Local as Percent of Personal Income (a)</u>	<u>FY 2006 State and Local Per Capita (a)</u>
Arkansas	5	18	25	47
Oklahoma	20	25	37	42
Kansas	26	23	29	32
Nebraska	33	33	16	18
Iowa	34	37	20	31
Missouri	45	47	47	46
Colorado	48	45	40	21

(a) Total state and local tax collections, excluding federal transfers

**Source:** U.S. Census Bureau

## **Recommended Tax Policy Objectives**

The aforementioned Governor's Tax Equity Task Force in 1995 recommended that all tax legislation "be evaluated with the following objectives in mind."

- Kansas should maintain its enviable reputation as a fiscally responsible state.
- A tax system should produce revenues that are adequate to finance an agreed-upon level of public services over time.
- A tax system should produce adequate revenue during economic downturns and also respond to economic growth.
- State and local taxing and spending decisions should be consistent with economic growth and development.
- Administration of the tax system should be fair and efficient.
- Fiscal accountability should be strengthened by making taxpayers aware of their true tax liabilities.
- Tax revisions should not unduly erode the tax base.
- State fiscal policy should advance the interests of the state as a whole, while facilitating the fiscal autonomy of local governments.
- Policymakers must recognize that tax policy influences economic behavior, and not always in the desired manner.
- Kansans should be able to rely upon a stable tax policy.
- The state and local tax system should be balanced and diversified.

**TABLE 2**

**State Tax Revenue, Net Refunds, FY 2003- FY 2008  
(\$ In Thousands)**

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
<b>Property</b>						
Educational Bldg. (1)	\$ 23,142	\$ 24,051	\$ 25,491	\$ 26,901	\$ 29,143	\$ 30,215
Institutional Bldg. (1)	11,571	12,025	12,746	13,450	14,572	15,108
State General	--	13,718	538	55	26	18
Mortgage Regis. (2)	1,097	1,140	1,145	1,204	1,258	1,093
Motor Carrier	15,729	19,498	20,404	22,056	25,812	29,032
Various Vehicle (3)	4,258	4,415	4,500	4,621	4,704	4,778
Excess Local Effort (4)	3,153	9,636	3,640	4,526	6,170	3,700
<b>Total</b>	<b>\$ 58,950</b>	<b>\$ 84,483</b>	<b>\$ 68,464</b>	<b>\$ 72,813</b>	<b>\$ 81,685</b>	<b>\$ 83,944</b>
<b>Income and Privilege</b>						
Individual	\$ 1,776,884	\$ 1,899,334	\$ 2,079,782	\$ 2,401,129	\$ 2,744,934	\$ 2,944,851
Corporation	105,222	141,173	226,040	350,204	442,324	432,078
Financial Inst.	31,120	25,435	22,013	31,058	31,126	33,160
<b>Total</b>	<b>\$ 1,913,226</b>	<b>\$ 2,065,942</b>	<b>\$ 2,327,835</b>	<b>\$ 2,782,388</b>	<b>\$ 3,218,384</b>	<b>\$ 3,410,089</b>
<b>Inheritance/Estate (5)</b>	<b>\$ 46,952</b>	<b>\$ 48,064</b>	<b>\$ 51,803</b>	<b>\$ 51,784</b>	<b>\$ 55,620</b>	<b>\$ 44,247</b>
<b>Sales, Use, and Excise</b>						
Retail Sales	\$ 1,650,318	\$ 1,706,678	\$ 1,747,774	\$ 1,844,744	\$ 1,934,390	\$ 1,983,594
Compensating Use	238,225	225,156	257,412	282,853	307,635	281,153
<b>Subtotal</b>	<b>\$ 1,888,543</b>	<b>\$ 1,931,834</b>	<b>\$ 2,005,186</b>	<b>\$ 2,127,597</b>	<b>\$ 2,242,025</b>	<b>2,264,747</b>
Motor Fuels	411,619	423,853	425,556	428,166	434,047	431,307
Vehicle Registration (6)	151,737	157,276	161,394	162,714	169,867	168,822
Cereal Malt Beverage	2,273	2,165	2,077	2,090	2,091	2,228
Liquor Gallonage	15,488	16,615	16,493	17,508	17,901	18,474
Liquor Enforcement	38,833	40,256	41,904	44,234	47,138	49,983
Liquor Drink	27,197	28,492	29,492	31,450	33,834	35,654
Cigarette	129,250	119,789	118,939	117,899	115,282	112,705
Tobacco Prod.	4,510	4,797	5,039	5,093	5,305	5,548
Corporation Franchise	31,089	36,806	47,085	46,880	47,892	46,659
Boat Registration	858	846	869	992	1,038	992
Severance	78,253	91,039	111,147	143,476	124,758	159,325
New Tires	705	727	719	692	711	707
Motor Vehicle Rental	2,898	2,615	2,761	2,862	3,361	3,366
Drycleaning & Laundry	1,209	1,267	1,274	1,205	1,242	1,178
Clean Water	2,760	2,734	2,509	3,285	3,535	3,226
<b>Total</b>	<b>\$ 2,787,222</b>	<b>\$ 2,861,111</b>	<b>\$ 2,972,444</b>	<b>\$ 3,136,143</b>	<b>\$ 3,250,027</b>	<b>\$ 3,304,921</b>

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
<b>Gross Receipts</b>						
<b>Insurance Premiums</b>						
Foreign Cos. (7)	\$ 80,070	\$ 89,467	\$ 91,409	\$ 94,471	\$ 96,862	\$ 102,800
Domestic Cos.	15,566	18,465	16,272	18,708	17,941	15,825
Firefighter Relief	7,574	8,404	8,759	8,969	9,267	9,393
Fire Marshal	4,979	5,491	5,588	5,671	5,771	5,895
Subtotal	\$ 108,189	\$ 121,827	\$ 122,028	\$ 127,819	\$ 129,841	\$ 133,913
Private Car Cos.	\$ 758	\$ 740	\$ 812	\$ 883	\$ 892	\$ 851
Music-Dramatic Tax	11	20	22	20	57	30
Bingo Enforcement	675	651	585	583	535	500
Transient Guest (8)	376	422	457	483	531	636
Parimutuel	3,875	3,530	3,210	3,004	2,758	1,946
Illegal Drugs	852	705	869	849	1,047	1,176
Combative Arts (9)	0	0	0	35	45	103
Total	\$ 114,736	\$ 127,895	\$ 127,983	\$ 133,676	\$ 135,706	\$ 5,242
Unemployment Comp.	\$ 220,628	\$ 282,569	\$ 340,352	\$ 344,562	\$ 273,395	\$ 223,271
<b>TOTAL STATE TAXES</b>	<b>\$ 5,141,714</b>	<b>\$ 5,470,064</b>	<b>\$ 5,888,881</b>	<b>\$ 6,521,366</b>	<b>\$ 7,014,817</b>	<b>\$ 7,205,627</b>

**Sources:** Financial reports of the Division of Accounts and Reports and records of tax-collecting agencies. Details might not add to totals due to rounding.

1. Taxes levied for collection in the fiscal year as reported by the Department of Revenue, including the state's small share (if any) of certain in-lieu tax levies.
2. The state's 1/26 share of the tax.
3. Amount received by the state from the motor, recreational, and 16m and 20m "tagged" vehicle taxes.
4. "Excess local effort" produced from the mandatory school district general fund property tax levy and returned to the state pursuant to the school finance formula (see KSA 2006 Supp. 72-6431).
5. For FY 2003, includes \$2.237 million in succession tax collections; and for FY 2004, includes \$2.898 million in succession tax refunds.
6. State receipts only, excluding amounts retained by county treasurers.
7. Includes retailatory taxes.
8. State's 2 percent share of the tax.
9. Created by the Kansas Professional Regulated Sports Act, enacted in 2004.

**TABLE 3**

**Allocation to Funds of Total State Tax Revenue  
(Net of Refunds) FY 2008  
(\$ in Thousands)**

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to:	
				SGF	Other Funds
Individual Income	\$ 2,944,851	40.87%	40.87%	\$ 2,896,653	\$ 48,198
Retail Sales	1,983,594	27.53	68.40	1,711,398	272,196
Corporation Income	432,078	6.00	74.39	432,078	0
Motor Fuels	431,307	5.99	80.38	0	431,307
Compensating Use	281,153	3.90	84.28	246,277	34,876
Unemployment Compensation	223,271	3.10	87.38	0	223,271
Motor Vehicle Registration	168,822	2.34	89.72	0	168,822
Insurance Premiums	133,913	1.86	91.58	117,588	16,325
Cigarette and Tobacco	118,253	1.64	93.22	118,253	0
Liquor and Beer	106,339	1.48	94.70	78,693	27,646
Gas Severance	98,399	1.37	96.06	91,511	6,888
Oil Severance	60,926	0.85	96.91	56,662	4,264
Corporation Franchise	46,659	0.65	97.56	46,659	0
State Property	45,341	0.63	98.19	18	45,323
Estate/Inheritance	44,247	0.61	98.80	44,247	0
Financial Institutions Privilege	33,160	0.46	99.26	33,160	0
Motor Carrier Property	29,032	0.40	99.66	29,032	0
State Motor Vehicle	4,609	0.06	99.73	0	4,609
Excess Local Effort (Property)	3,700	0.05	99.78	0	3,700
Vehicle Rental Excise	3,366	0.05	99.83	0	3,366
Water	3,226	0.04	99.87	3,074	152
Parimutuel	1,946	0.03	99.90	0	1,946
Drycleaning	1,178	0.02	99.91	0	1,178
Illegal Drugs	1,176	0.02	99.93	291	885
State Mortgage Reg.	1,093	0.02	99.94	0	1,093
Boat Registration	992	0.01	99.96	0	992
Private Car Co.	851	0.01	99.97	851	0
New Tires	707	0.01	99.98	0	707
State Transient Guest	636	0.01	99.99	636	0
Bingo	500	0.01	100.00	333	167
State Tagged Vehicle	115	0.00	100.00	0	115
Combative Arts	103	0.00	100.00	0	103
State Rec. Vehicle	54	0.00	100.00	0	54
Music, Dramatic	30	0.00	100.00	30	0
<b>Total</b>	<b>\$ 7,205,627</b>			<b>\$ 5,907,444</b>	<b>\$ 1,298,183</b>
				<b>81.98%</b>	<b>18.02%</b>

**TABLE 4**

**Local Government Tax Revenue, FY 2003-2008**  
In Thousands

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
<b>Counties</b>						
Tangible Property (1)	\$ 771,090	\$ 825,062	\$ 862,537	\$ 930,828	\$ 998,314	\$ 1,044,608
Intangibles (2)	2,015	1,399	1,101	1,171	1,319	1,640
Mortgage Registration (3)	48,661	59,416	50,547	54,613	50,522	49,586
Motor Vehicle Registration (3)	13,614	13,664	14,017	13,936	13,847	20,416
Transient Guest	1,059	1,090	1,223	1,436	1,641	1,984
Various Vehicle (4)	87,880	95,270	99,961	105,294	105,946	108,972
Sales and Use	291,142	314,378	357,153	452,328	501,037	488,320
Subtotal-Counties	\$ 1,215,461	\$ 1,310,279	\$ 1,386,539	\$ 1,559,606	\$ 1,672,626	\$ 1,715,526
<b>Cities</b>						
Tangible Property (1)	\$ 539,330	\$ 585,292	\$ 607,241	\$ 638,071	\$ 676,378	\$ 718,474
Intangibles (2)	1,266	1,005	861	898	897	866
Transient Guest	17,309	18,873	21,158	22,242	23,789	28,817
Various Vehicle (4)	63,757	65,927	68,749	72,197	73,536	74,533
Sales and Use	239,841	279,897	300,442	309,776	315,998	335,577
Subtotal-Cities	\$ 861,503	\$ 950,994	\$ 998,451	\$ 1,043,184	\$ 1,090,598	\$ 1,158,267
<b>Schools (5)</b>						
Tangible Property (1)	\$ 1,253,287	\$ 1,263,235	\$ 1,389,409	\$ 1,506,044	\$ 1,607,240	\$ 1,687,446
Various Vehicle (4)	98,161	107,807	112,258	109,726	117,938	122,941
Subtotal-Schools	\$ 1,351,448	\$ 1,371,042	\$ 1,501,667	\$ 1,615,770	\$ 1,725,178	\$ 1,810,387
<b>Townships</b>						
Tangible Property (1)	\$ 43,170	\$ 45,258	\$ 46,223	\$ 48,743	\$ 51,271	\$ 54,704
Intangibles (2)	977	720	626	576	752	876
Various Vehicle (4)	4,696	4,890	5,062	5,389	5,402	5,602
Subtotal-Townships	\$ 48,843	\$ 50,868	\$ 51,911	\$ 54,708	\$ 57,425	\$ 61,182
<b>Special Districts</b>						
Tangible Property (1)	\$ 125,583	\$ 139,165	\$ 145,871	\$ 155,489	\$ 200,320	\$ 211,720
Various Vehicle (4)	12,496	12,955	13,340	15,011	15,703	15,973
Sales and Use (6)	16,790	17,031	21,481	26,369	34,514	37,362
Subtotal-Special Districts	\$ 154,869	\$ 169,151	\$ 180,692	\$ 196,869	\$ 250,537	\$ 265,055
<b>TOTAL LOCAL TAXES</b>	<b>\$ 3,632,124</b>	<b>\$ 3,852,334</b>	<b>\$ 4,119,260</b>	<b>\$ 4,470,137</b>	<b>\$ 4,796,364</b>	<b>\$ 5,010,417</b>
<b>Exhibit:</b>						
Tangible Property	\$ 2,732,461	\$ 2,858,012	\$ 3,051,281	\$ 3,279,174	\$ 3,533,523	\$ 3,716,952
Various Vehicle	266,990	286,849	299,370	307,617	318,525	328,021
Total	\$ 2,999,451	\$ 3,144,861	\$ 3,350,651	\$ 3,586,791	\$ 3,852,048	\$ 4,044,973
<b>Exhibit:</b>						
Local Sales and Use	\$ 547,773	\$ 611,306	\$ 679,076	\$ 788,473	\$ 851,549	\$ 861,259

**Sources:** Reports and records of the Department of Revenue

1. Taxes levied for collection in the fiscal year. Includes certain in-lieu taxes, e.g., on industrial revenue bond property.
2. Taxes collected on a calendar-year basis.
3. Calendar year revenue, e.g., the figure in the FY 2008 column is for CY 2007.
4. Calendar year taxes for motor, recreational, and 16m and 20m "tagged" vehicles.
5. School districts, community colleges, and municipal universities, including out-district tuition tax levies made by counties and townships.
6. Collections by the Department of Revenue for municipal universities, transportation development districts, certain sales tax and revenue bond districts, and the Horsethief Reservoir district.

**Special Note**

This table does not include revenue from certain taxes for which annual data are not compiled, e.g., occupation and franchise taxes; and development excise taxes.

**TABLE 5 — PERCENTAGE OF COMBINED STATE AND LOCAL TAX REVENUE**

**Ranked on the Basis of FY 2008**

	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	FY 2000	FY 1990	FY 1980	FY 1970	FY 1960	FY 1950	FY 1940	FY 1930
General Property (a)	30.83%	30.26%	30.24%	30.91%	31.30%	31.57%	28.00%	32.34%	39.19%	53.06%	56.44%	52.19%	62.95%	82.02%
Income and Privilege	27.91	27.18	25.31	23.36	22.16	21.81	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Sales and Use (b)	25.59	26.13	26.53	26.82	27.28	27.77	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Motor Fuels	3.53	3.67	3.90	4.25	4.55	4.69	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Various Vehicle (c)	2.75	2.76	2.87	3.06	3.15	3.12	3.31	5.66	-	-	-	-	-	-
Unemployment Comp.	1.83	2.31	3.13	3.40	3.03	2.51	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Vehicle Registration	1.55	1.55	1.61	1.75	1.83	1.88	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Severance	1.30	1.05	1.31	1.11	0.98	0.89	0.72	1.71	-	-	-	-	-	-
Insurance Premiums	1.10	1.10	1.16	1.22	1.31	1.23	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Cigarette and Tobacco	0.97	1.02	1.12	1.24	1.34	1.52	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Liquor and Beer	0.87	0.85	0.87	0.90	0.94	0.96	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Mortgage Registration	0.41	0.44	0.51	0.52	0.65	0.57	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Corporation Franchise	0.38	0.40	0.43	0.47	0.39	0.35	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Estate/Inheritance	0.36	0.47	0.47	0.52	0.52	0.54	0.80	0.89	1.19	0.82	0.82	0.48	0.39	0.67
Transient Guest	0.26	0.22	0.22	0.23	0.22	0.21	0.22	0.15	0.04	-	-	-	-	-
Motor Carrier Property	0.24	0.22	0.20	0.20	0.21	0.18	0.20	0.20	0.19	0.15	0.16	0.09	0.03	(e)
Intangibles	0.03	0.03	0.02	0.03	0.03	0.05	0.06	0.23	0.98	0.64	0.70	1.09	0.93	0.72
Parimutuel	0.02	0.02	0.03	0.03	0.04	0.04	0.05	0.16	-	-	-	-	-	-
All Other (d)	0.07	0.08	0.08	0.08	0.08	0.09	0.13	0.06	0.20	0.15	0.31	1.48	1.60	0.40
<b>Total</b>	<b>100.00%</b>													

(a) Taxes levied for collection during the fiscal year.

(b) Local sales taxes included starting in FY 1980.

(c) Includes motor vehicle, recreational vehicle, 16m and 20m "tagged" vehicles, and rental car excise taxes.

(d) Total revenue from nine taxes.

(e) Included in the general property tax until the law was changed in 1935.

**TABLE 6**

**State and Local Government Taxes in Relation  
to Population and Personal Income**

	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003
State Taxes (\$000)	\$ 7,205,927	\$ 7,014,817	\$ 6,521,366	\$ 5,888,881	\$ 5,470,064	\$ 5,141,714
Local Taxes (\$000)	5,010,417	4,796,364	4,470,137	4,119,260	3,852,334	3,632,124
<b>Total (\$000)</b>	<b>\$ 12,216,044</b>	<b>\$ 11,811,181</b>	<b>\$ 10,991,503</b>	<b>\$ 10,008,141</b>	<b>\$ 9,322,398</b>	<b>\$ 8,773,838</b>
State Population (000)	2,776	2,756	2,742	2,731	2,722	2,712
Kansas Personal Income (\$ millions)	\$ 101,276.2	\$ 95,235.5	\$ 88,107.3	\$ 84,642.1	\$ 81,116.3	\$ 78,606.1
Per Capita Income	36,483	34,556	32,133	30,993	29,800	28,985
Per Capita Taxes						
State	\$ 2,596	\$ 2,545	\$ 2,378	\$ 2,156	\$ 2,010	\$ 1,896
Local	1,805	1,740	1,630	1,508	1,415	1,339
<b>Total</b>	<b>\$ 4,401</b>	<b>\$ 4,286</b>	<b>\$ 4,008</b>	<b>\$ 3,665</b>	<b>\$ 3,425</b>	<b>\$ 3,235</b>
Ratio of Taxes to Person Income						
State	7.11%	7.37%	7.40%	6.96%	6.74%	6.54%
Local	4.95%	5.04%	5.07%	4.87%	4.75%	4.62%
<b>Total</b>	<b>12.06%</b>	<b>12.40%</b>	<b>12.48%</b>	<b>11.82%</b>	<b>11.49%</b>	<b>11.16%</b>

Estimates of the U.S. Department of Commerce as of September 18, 2008.