

Kansas Tax Facts

2009 Supplement to the
Seventh Edition



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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 2004 through FY 2009. 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>

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Combined State and Local Tax Revenue

Kansas state and local government net tax revenue totaled \$11.772 billion in FY 2009, which equated to \$4,201 per capita and to 10.82 percent of Kansas personal income in CY 2008. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2009.

Table 1
Kansas State and Local Taxes
(In Thousands)

	FY 2007	FY 2008	FY 2009	% FY 09 Total	% Change from FY 08
General Property (a)	\$ 3,627,149	\$ 3,765,993	\$ 3,953,527	33.58%	4.98%
Sales and Use (b)	3,093,574	3,126,006	3,019,908	25.65	(3.39)
Income and Privilege	3,218,384	3,410,089	2,998,010	25.47	(12.08)
Motor Fuels	434,047	431,307	421,272	3.57	(2.33)
Various Vehicle (a) (c)	326,590	336,165	346,570	2.94	3.10
Vehicle Registration	183,714	189,238	195,721	1.66	3.43
Unemployment Comp.	273,395	223,271	171,035	1.45	(23.40)
Severance	124,758	159,325	133,601	1.13	(16.15)
Insurance Premiums	129,841	133,913	128,554	1.09	(4.00)
Cigarette and Tobacco	120,587	118,253	112,944	0.96	(4.49)
Liquor and Beer	100,964	106,339	111,553	0.95	4.90
Estate/Inheritance	55,620	44,247	22,530	0.19	(49.08)
Corporation Franchise	47,892	46,659	41,720	0.35	(10.59)
Mortgage Registration	51,780	50,679	41,563	0.35	(17.99)
Transient Guest	25,961	31,437	32,084	0.27	2.06
Motor Carrier Property	25,812	29,032	29,257	0.25	0.78
Intangibles (a)	2,968	3,382	4,326	0.04	27.91
Parimutuel	2,758	1,946	262	0.00	(86.54)
All Other (d)	9,102	8,763	7,921	0.07	(9.61)
Total	\$ 11,811,181	\$ 12,216,044	\$ 11,772,358	100.00%	(3.63)%

(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 2009 was the clean water drinking tax at \$2.905 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 2009, total state and local tax revenue in Kansas was \$11.772 billion, with state taxes accounting for \$6.641 billion—or about 56.4 percent—of the total. State and local taxes fell by 3.63 percent below the FY 2008 figure of \$12.216 billion. State taxes decreased by about \$565 million, or 7.84 percent, from FY 2008 to FY 2009, while local taxes increased by \$121 million, or 2.41 percent.
- Local governments continue to spend most of the state and local tax revenue. In FY 2009, local government tax revenue was \$5.131 billion; and local units received another \$3.950 billion from state taxes allocated to or shared with them. Thus, local units received \$9.081 billion, or about 77 percent, of total state and local taxes in FY 2009. Over 59 percent of the state's tax revenue was shared with or allocated to local units, mostly for education.
- 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 34 percent in FY 2009 (or about 37 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 25 percent of state and local tax revenue in FY 2009, 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. The figure also was back at 28 percent in FY 2008 before the impact of the most recent 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 2009. 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 2009 was 10.82 percent of CY 2008 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 2004	6.52%	4.59%	11.11%
FY 2005	6.76	4.73	11.48
FY 2006	7.18	4.92	12.10
FY 2007	7.12	4.87	11.98
FY 2008	6.94	4.82	11.76
FY 2009	6.11	4.72	10.82

- Although the rate of growth in overall local taxes decelerated somewhat in FY 2009 the rate growth in local property taxes remained fairly constant. Local property taxes in FY 2009 increased by \$186 million. Of this amount, schools accounted for \$91 million of the increase. 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.
- 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 2009, state tax revenue totaled \$6.641 billion, which was a decrease of \$565 million, or 7.84 percent below collections in FY 2008. FY 2008 reports had increased over FY 2007 receipts by \$191 million, or 2.72 percent. 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 fell by over \$213 million in FY 2009 (after growing by \$200 million, \$344 million, and \$321 million in FY 2008, FY 2007, and FY 2006, respectively).

For FY 2009, 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, 81.44 percent went to the SGF and 18.56 percent was deposited in other funds.

Individual income taxes, corporation income taxes, and sales and use taxes accounted for 78 percent of SGF tax receipts in FY 2009. 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 2009, property and vehicle taxes accounted for 36.5 percent of the burden; sales and use taxes, 25.7 percent; and income and privilege taxes, 25.5 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 eight years are state, local, and combined state and local tax revenues.

State and Local Tax Revenue
(In thousands)

Fiscal Year	State	Percent Change	Local	Percent Increase	State and Local	Percent Change
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
2009	6,640,963	(7.84)	5,131,395	2.41	11,772,358	(3.63)

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 25 in state tax revenue as a percent of personal income; and number 22 in per capita state tax revenue in FY 2008, the latest year for which data are available from all states for such statistics. Kansas finished number 31 in per capita state and local collections; and number 27 in state and local collections as a percent of personal income in FY 2007, 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)

	FY 2008 State Taxes as Percent of Personal Income	FY 2008 State Taxes Per Capita	FY 2007 State and Local as Percent of Personal Income (a)	FY 2007 State and Local Per Capita (a)
Arkansas	7	19	34	51
Oklahoma	29	34	40	42
Kansas	25	22	27	31
Nebraska	35	32	15	18
Iowa	32	36	17	29
Missouri	45	47	43	46
Colorado	48	41	41	19

(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 2004- FY 2009
(In Thousands)

	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Property						
Educational Bldg. (1)	\$ 24,051	\$ 25,491	\$ 26,901	\$ 29,143	\$ 30,215	\$ 31,207
Institutional Bldg. (1)	12,025	12,746	13,450	14,572	15,108	15,603
State General	13,718	538	55	26	18	10
Mortgage Regis. (2)	1,140	1,145	1,204	1,258	1,093	1,008
Motor Carrier	19,498	20,404	22,056	25,812	29,032	29,257
Various Vehicle (3)	4,415	4,500	4,621	4,704	4,778	4,819
Excess Local Effort (4)	9,636	3,640	4,526	6,170	3,700	3,500
Total	<u>\$ 84,483</u>	<u>\$ 68,464</u>	<u>\$ 72,813</u>	<u>\$ 81,685</u>	<u>\$ 83,944</u>	<u>\$ 85,404</u>
Income and Privilege						
Individual	\$ 1,899,334	\$ 2,079,782	\$ 2,401,129	\$ 2,744,934	\$ 2,944,851	\$ 2,731,560
Corporation	141,173	226,040	350,204	442,324	432,078	240,258
Financial Inst.	25,435	22,013	31,058	31,126	33,160	26,192
Total	<u>\$ 2,065,942</u>	<u>\$ 2,327,835</u>	<u>\$ 2,782,388</u>	<u>\$ 3,218,384</u>	<u>\$ 3,410,089</u>	<u>\$ 2,998,010</u>
Inheritance/Estate (5)	\$ 48,064	\$ 51,803	\$ 51,784	\$ 55,620	\$ 44,247	\$ 22,530
Sales, Use, and Excise						
Retail Sales	\$ 1,706,678	\$ 1,747,774	\$ 1,844,744	\$ 1,934,390	\$ 1,983,594	\$ 1,958,999
Compensating Use	225,156	257,412	282,853	307,635	281,153	268,182
Subtotal	<u>\$ 1,931,834</u>	<u>\$ 2,005,186</u>	<u>\$ 2,127,597</u>	<u>\$ 2,242,025</u>	<u>2,264,747</u>	<u>2,227,181</u>
Motor Fuels	423,853	425,556	428,166	434,047	431,307	421,272
Vehicle Registration (6)	157,276	161,394	162,714	169,867	168,822	174,952
Cereal Malt Beverage	2,165	2,077	2,090	2,091	2,228	2,089
Liquor Gallonage	16,615	16,493	17,508	17,901	18,474	19,140
Liquor Enforcement	40,256	41,904	44,234	47,138	49,983	53,794
Liquor Drink	28,492	29,492	31,450	33,834	35,654	36,530
Cigarette	119,789	118,939	117,899	115,282	112,705	107,216
Tobacco Prod.	4,797	5,039	5,093	5,305	5,548	5,728
Corporation Franchise	36,806	47,085	46,880	47,892	46,659	41,720
Boat Registration	846	869	992	1,038	992	1,078
Severance	91,039	111,147	143,476	124,758	159,325	133,601
New Tires	727	719	692	711	707	677
Motor Vehicle Rental	2,615	2,761	2,862	3,361	3,366	3,396
Drycleaning & Laundry	1,267	1,274	1,205	1,242	1,178	1,103
Clean Water	2,734	2,509	3,285	3,535	3,226	2,905
Total	<u>\$ 2,861,111</u>	<u>\$ 2,972,444</u>	<u>\$ 3,136,143</u>	<u>\$ 3,250,027</u>	<u>\$ 3,304,921</u>	<u>\$ 3,232,382</u>

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Gross Receipts						
Insurance Premiums						
Foreign Cos. (7)	\$ 89,467	\$ 91,409	\$ 94,471	\$ 96,862	\$ 102,800	\$ 92,843
Domestic Cos.	18,465	16,272	18,708	17,941	15,825	19,840
Firefighter Relief	8,404	8,759	8,969	9,267	9,393	9,679
Fire Marshal	5,491	5,588	5,671	5,771	5,895	6,192
Subtotal	\$ 121,827	\$ 122,028	\$ 127,819	\$ 129,841	\$ 133,913	\$ 128,554
Private Car Cos.	\$ 740	\$ 812	\$ 883	\$ 892	\$ 851	\$ 512
Music-Dramatic Tax	20	22	20	57	30	36
Bingo Enforcement	651	585	583	535	500	515
Transient Guest (8)	422	457	483	531	636	628
Parimutuel	3,530	3,210	3,004	2,758	1,946	262
Illegal Drugs	705	869	849	1,047	1,176	1,060
Combative Arts (9)	0	0	35	45	103	35
Total	\$ 127,895	\$ 127,983	\$ 133,676	\$ 135,706	\$ 5,242	\$ 3,048
Unemployment Comp.	\$ 282,569	\$ 340,352	\$ 344,562	\$ 273,395	\$ 223,271	\$ 171,035
TOTAL STATE TAXES	\$ 5,470,064	\$ 5,888,881	\$ 6,521,366	\$ 7,014,817	\$ 7,205,627	\$ 6,640,963

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 2009
(In Thousands)**

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to:	
				SGF	Other Funds
Individual Income	\$ 2,731,560	41.13%	41.13%	\$ 2,682,000	\$ 49,560
Retail Sales	1,958,999	29.50	70.63	1,689,516	269,483
Motor Fuels	421,272	6.34	76.97	0	421,272
Compensating Use	268,182	4.04	81.01	235,026	33,156
Corporation Income	240,258	3.62	84.63	240,258	0
Motor Vehicle Registration	174,952	2.63	87.26	0	174,952
Unemployment Compensation	171,035	2.58	89.84	0	171,035
Insurance Premiums	128,554	1.94	91.78	119,590	8,964
Cigarette and Tobacco	112,944	1.70	93.48	112,944	0
Liquor and Beer	111,553	1.68	95.16	83,239	28,314
Gas Severance	79,369	1.20	96.35	73,814	5,555
Oil Severance	54,232	0.82	97.17	50,436	3,796
State Property	46,820	0.71	97.87	10	46,810
Corporation Franchise	41,720	0.63	98.50	41,720	0
Motor Carrier Property	29,257	0.44	98.94	29,257	0
Financial Institutions Privilege	26,192	0.39	99.34	26,192	0
Estate/Inheritance	22,530	0.34	99.68	22,530	0
State Motor Vehicle	4,642	0.07	99.75	0	4,642
Excess Local Effort (Property)	3,500	0.05	99.80	0	3,500
Vehicle Rental Excise	3,396	0.05	99.85	0	3,396
Water	2,905	0.04	99.89	0	2,905
Drycleaning	1,103	0.02	99.91	0	1,103
Boat Registration	1,078	0.02	99.93	0	1,078
Illegal Drugs	1,060	0.02	99.94	264	796
State Mortgage Reg.	1,008	0.02	99.96	0	1,008
New Tires	677	0.01	99.97	0	677
State Transient Guest	628	0.01	99.98	628	0
Bingo	515	0.01	99.98	343	172
Private Car Co.	512	0.01	99.99	512	0
Parimutuel	262	0.00	100.00	0	262
State Tagged Vehicle	123	0.00	100.00	0	123
State Rec. Vehicle	54	0.00	100.00	0	54
Music, Dramatic	36	0.00	100.00	36	0
Combative Arts	35	0.00	100.00	0	35
Total	\$ 6,640,963	100.00%		\$ 5,408,314	\$ 1,232,649
				81.44%	18.56%

TABLE 4**Local Government Tax Revenue, FY 2004-2009
(In Thousands)**

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Counties						
Tangible Property (1)	\$ 825,062	\$ 862,537	\$ 930,828	\$ 998,314	\$ 1,044,608	\$ 1,091,024
Intangibles (2)	1,399	1,101	1,171	1,319	1,640	1,901
Mortgage Registration (3)	59,416	50,547	54,613	50,522	49,586	40,555
Motor Vehicle Registration (3)	13,664	14,017	13,936	13,847	20,416	20,769
Transient Guest	1,090	1,223	1,436	1,641	1,984	2,202
Various Vehicle (4)	95,270	99,961	105,294	105,946	108,972	110,505
Sales and Use	314,378	357,153	452,328	501,037	488,320	428,481
Subtotal-Counties	\$ 1,310,279	\$ 1,386,539	\$ 1,559,606	\$ 1,672,626	\$ 1,715,526	\$ 1,695,437
Cities						
Tangible Property (1)	\$ 585,292	\$ 607,241	\$ 638,071	\$ 676,378	\$ 718,474	\$ 761,859
Intangibles (2)	1,005	861	898	897	866	1,182
Transient Guest	18,873	21,158	22,242	23,789	28,817	29,254
Various Vehicle (4)	65,927	68,749	72,197	73,536	74,533	75,138
Sales and Use	279,897	300,442	309,776	315,998	335,577	304,461
Subtotal-Cities	\$ 950,994	\$ 998,451	\$ 1,043,184	\$ 1,090,598	\$ 1,158,267	\$ 1,171,894
Schools (5)						
Tangible Property (1)	\$ 1,263,235	\$ 1,389,409	\$ 1,506,044	\$ 1,607,240	\$ 1,687,446	\$ 1,777,869
Various Vehicle (4)	107,807	112,258	109,726	117,938	122,941	124,569
Subtotal-Schools	\$ 1,371,042	\$ 1,501,667	\$ 1,615,770	\$ 1,725,178	\$ 1,810,387	\$ 1,902,438
Townships						
Tangible Property (1)	\$ 45,258	\$ 46,223	\$ 48,743	\$ 51,271	\$ 54,704	\$ 59,447
Intangibles (2)	720	626	576	752	876	1,243
Various Vehicle (4)	4,890	5,062	5,389	5,402	5,602	5,734
Subtotal-Townships	\$ 50,868	\$ 51,911	\$ 54,708	\$ 57,425	\$ 61,182	\$ 66,424
Special Districts						
Tangible Property (1)	\$ 139,165	\$ 145,871	\$ 155,489	\$ 200,320	\$ 211,720	\$ 213,008
Various Vehicle (4)	12,955	13,340	15,011	15,703	15,973	17,590
Sales and Use (6)	17,031	21,481	26,369	34,514	37,362	59,785
Subtotal-Special Districts	\$ 169,151	\$ 180,692	\$ 196,869	\$ 250,537	\$ 265,055	\$ 290,383
TOTAL LOCAL TAXES	\$ 3,852,334	\$ 4,119,260	\$ 4,470,137	\$ 4,796,364	\$ 5,010,417	\$ 5,131,395
Exhibit:						
Tangible Property	\$ 2,858,012	\$ 3,051,281	\$ 3,279,174	\$ 3,533,523	\$ 3,716,952	\$ 3,903,207
Various Vehicle	286,849	299,370	307,617	318,525	328,021	338,355
Total	\$ 3,144,861	\$ 3,350,651	\$ 3,586,791	\$ 3,852,048	\$ 4,044,973	\$ 4,241,562
Exhibit:						
Local Sales and Use	\$ 611,306	\$ 679,076	\$ 788,473	\$ 851,549	\$ 861,259	\$ 792,727

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 2009 column is for CY 2008.
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 2009

	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2000	FY 1990	FY 1980	FY 1970	FY 1960	FY 1950	FY 1940	FY 1930
General Property (a)	33.58%	30.83%	30.26%	30.24%	30.91%	31.30%	28.00%	32.34%	39.19%	53.06%	56.44%	52.19%	62.95%	82.02%
Sales and Use (b)	25.65	25.59	26.13	26.53	26.82	27.28	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	25.47	27.91	27.18	25.31	23.36	22.16	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Motor Fuels	3.58	3.53	3.67	3.90	4.25	4.55	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Various Vehicle (c)	2.94	2.75	2.76	2.87	3.06	3.15	3.31	5.66	-	-	-	-	-	-
Vehicle Registration	1.66	1.55	1.55	1.61	1.75	1.83	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Unemployment Comp.	1.45	1.83	2.31	3.13	3.40	3.03	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Severance	1.13	1.30	1.05	1.31	1.11	0.98	0.72	1.71	-	-	-	-	-	-
Insurance Premiums	1.09	1.10	1.10	1.16	1.22	1.31	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Cigarette and Tobacco	0.96	0.97	1.02	1.12	1.24	1.34	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Liquor and Beer	0.95	0.87	0.85	0.87	0.90	0.94	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Mortgage Registration	0.35	0.41	0.44	0.51	0.52	0.65	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Corporation Franchise	0.35	0.38	0.40	0.43	0.47	0.39	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Transient Guest	0.27	0.26	0.22	0.22	0.23	0.22	0.22	0.15	0.04	-	-	-	-	-
Motor Carrier Property	0.25	0.24	0.22	0.20	0.20	0.21	0.20	0.20	0.19	0.15	0.16	0.09	0.03	(e)
Estate/Inheritance	0.19	0.36	0.47	0.47	0.52	0.52	0.80	0.89	1.19	0.82	0.82	0.48	0.39	0.67
Intangibles	0.04	0.03	0.03	0.02	0.03	0.03	0.06	0.23	0.98	0.64	0.70	1.09	0.93	0.72
Parimutuel	0.00	0.02	0.02	0.03	0.03	0.04	0.05	0.16	-	-	-	-	-	-
All Other (d)	0.07	0.07	0.08	0.08	0.08	0.08	0.13	0.06	0.20	0.15	0.31	1.48	1.60	0.40
Total	100.00%													

(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 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
State Taxes (\$000)	\$ 6,640,963	\$ 7,205,627	\$ 7,014,817	\$ 6,521,366	\$ 5,888,881	\$ 5,470,064
Local Taxes (\$000)	5,131,395	5,010,417	4,796,364	4,470,137	4,119,260	3,852,334
Total (\$000)	\$ 11,772,358	\$ 12,216,044	\$ 11,811,181	\$ 10,991,503	\$ 10,008,141	\$ 9,322,398
State Population (000)	2,802	2,777	2,756	2,742	2,731	2,722
Kansas Personal Income (\$ millions)	\$ 108,778.7	\$ 103,844.8	\$ 98,554.4	\$ 90,850	\$ 87,171.4	\$ 83,900.6
Per Capita Income	38,822	37,395	35,760	33,133	31,919	30,823
Per Capita Taxes						
State	\$ 2,370	\$ 2,595	\$ 2,545	\$ 2,378	\$ 2,156	\$ 2,010
Local	1,831	1,804	1,740	1,630	1,508	1,415
Total	\$ 4,201	\$ 4,399	\$ 4,286	\$ 4,009	\$ 3,665	\$ 3,425
Ratio of Taxes to Person Income						
State	6.11%	6.94%	7.12%	7.18%	6.76%	6.52%
Local	4.72%	4.82%	4.87%	4.92%	4.73%	4.59%
Total	10.82%	11.76%	11.98%	12.10%	11.48%	11.11%

Estimates of the U.S. Department of Commerce as of October 16, 2009.