

**Selected Kansas Tax Rates with Statutory Citation**

K.S.A.:

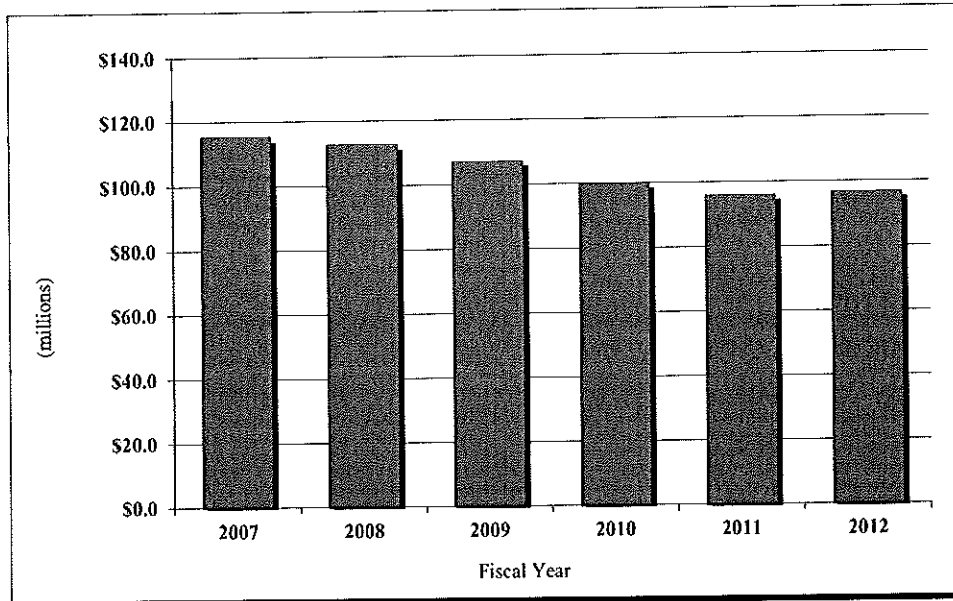
<b>Bingo Tax</b>							79-4704
Bingo faces	\$0.002						
Retail price - Instant	1.00%						
<b>Car Line Tax/gross earnings</b>			2.5%				79-907
<b>Cigarette Tax</b>	Package of 20	\$0.79	Package of 25	\$0.99			79-3310
<b>Corporation Tax</b>	total taxable income @	4.00%	plus	3.05% surtax on taxable income over \$50,000	7.050% (TY09/10)		79-32,110
	total taxable income @	4.00%	plus	3.00% surtax on taxable income over \$50,000	7.000% (TY11)		79-32,110
<b>Corporate Franchise Tax</b>	TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more TY11 and after, no franchise tax.						79-5401
<b>Drycleaning</b>							
Environmental Surcharge/gross receipts			2.5%				65-34,141
Solvent Fee (chlorinated)/gallon		\$5.50					65-34,150
Solvent Fee (non-chlorinated)/gallon		\$0.55					65-34-151
<b>Drug Stamp Tax</b>							79-5202
<b>Marijuana:</b>			<b>Controlled Substance:</b>				
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>							79-32,110
Tax Rates, Resident, married, joint							
taxable income not over \$30,000	@	3.50%					
taxable income not over \$60,000	@	\$1,050 plus	6.25%	over \$30,000			
taxable income over \$60,000	@	\$2,925 plus	6.45%	over \$60,000			
Tax Rates, Resident, others							
taxable income not over \$15,000	@	3.50%					
taxable income not over \$30,000	@	\$525 plus	6.25%	of excess over \$15,000			
taxable income over \$30,000	@	\$1,462.50 plus	6.45%	of excess over \$30,000			
<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>							79-4217, 4219
Oil/gross taxable value		8.00%	with	3.67%	property tax credit		
Gas/gross taxable value		8.00%	with	3.67%	property tax credit		
Coal/ton		\$1.00					
<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/120 CF = gallon		\$0.23					KAR. 92-14-9
Trip Permits/each		\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)					79-34,118
<b>Oil Inspection Fee/barrel (50 gallons)</b>		\$0.015/barrel					55-426
<b>Prepaid Wireless 911 Fee</b>		1.06% per retail transaction					75-5133
<b>Privilege Tax</b>							
Banks	total net income @	2.25%	plus	2.125% surtax on taxable income over \$25,000	4.375%		79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25% surtax on taxable income over \$25,000	4.50%		79-1108
<b>Property Tax (State levy) Assessed Valuation</b>			1.5 mills				76-6b01
State School District Finance Levy			20 mills				76-6b02
<b>Sales and Use Tax</b>							
State Retailers Sales Tax		6.3%	eff July 1 2010				79-3603
State Compensating Use Taxes		6.3%	eff July 1 2010				79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-191
<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
	(S0.03 is collected for the Kansas Water Office and S.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 2012 After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Bingo Enforcement Tax (Call and Instant Bingo)	2/3	State General Fund				79-4710
	1/3	State Bingo Regulation Fund				79-4710
Cigarette & Tobacco Taxes		State General Fund				79-3387
Corporate Income		State General Fund				79-32,105
Corporate Franchise Tax		State General Fund				79-5401
Drug Stamp Tax		State General Fund			April, July, Oct, Jan	79-5211
		then, of assessments and penalties	75%	County and/or City Law Enforcement Fund		79-5211
Drycleaning Environmental Surcharge		Drycleaning Facility Release Trust Fund				65-34,141
Drycleaning Solvent Fees		Drycleaning Facility Release Trust Fund				65-34,114
Environmental Assurance Fee		Above and Below Ground Petroleum Storage Tank Release Trust Funds				79-15,100
Estate Tax		State General Fund				79-32,105
Individual Income		State General Fund				74-50,107
Liquor Gallonage Tax (d)		then 2% (of withholding) to IMPACT Fund, (Eff. July 1, 2012 this 2% goes to the Job Creation Program Fund)				41-501
	10%	of alcohol & spirits to Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				41-501
		balance State General Fund				79-4108
Liquor Enforcement Tax		State General Fund				79-41a03
Liquor Excise Tax	25%	State General Fund, then			15th of Mar, June, Sept, Dec	79-41a04
	70%	Local Alcoholic Liquor Fund			15th of Mar, June, Sept, Dec	79-41a03
	5%	Community Alcoholism and Intoxication Programs Fund (KSA 41-1126)				79-4227
Minerals (Severance) Tax	93%	State General Fund (less amount to the Oil and Gas Valuation Depletion Trust Fund, 9.93% in FY11, 12.41% in FY12 - distrs made in October)			1st of Dec, March, June, Sept	79-4227
	7%	County Mineral Production Tax Fund				55-427
Oil Inspection Fee	2/3	State General Fund				55-427(0)(1)
	1/3	Petroleum Inspection Fee Fund until \$100,000 in SGF then all to Petroleum Inspection Fee Fund				79-34,161
Motor Fuel Taxes	\$875 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,156
	\$50 thousand/qrtr	Kansas Qualified Biodiesel Fuel Producer Incentive Fund			15th of Jan, April, July, Oct	79-3425c
	\$625 thousand/qrtr	County Equalization & Adjustment Fund				79-34,142
		33.63% Special City/County Highway Fund				79-5117
		66.37% State Highway Fund				79-5117
Motor Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund			30th of June, Nov	79-5133
		then	100%	treasurer of county where collected		79-1112
Prepaid Wireless 911 Fee		Local Collection Point Administrator				76-6b01, 76-6b02
Privilege Tax		State General Fund				76-6b04
Property Tax (Statewide)	1 mill	Educational Building Fund				79-6a04, 6a10
Assessed Value)	5 mill	Institutional Building Fund				79-3425c, 3425f
Property Tax - Motor Carrier		State General Fund			15th of Jan, July	79-5109
		then	100%	Special City/County Highway Fund		79-5109
Property Tax - Motor Vehicle		County Treasurers			Oct 31, Jan 20, Mar 5, May 20,	79-5109
		then, of State's 1.5 mills	2/3	Educational Building Fund	July 20 and Sep 5	79-5109
			1/3	Institutional Building Fund		79-917
Private Car Line Tax		Car Company Tax Fund			four months after deposit to COTF	79-917
		then		State General Fund	15th of each month	70a-105
Sand Royalty		Sand Royalty Fund, then	75%	to State Water Plan Fund, after expenses		82a-309
		State Water Plan Fund	25%	to counties and drainage districts, after expenses	yearly	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

## Cigarette Tax Collections to State General Fund after Refunds

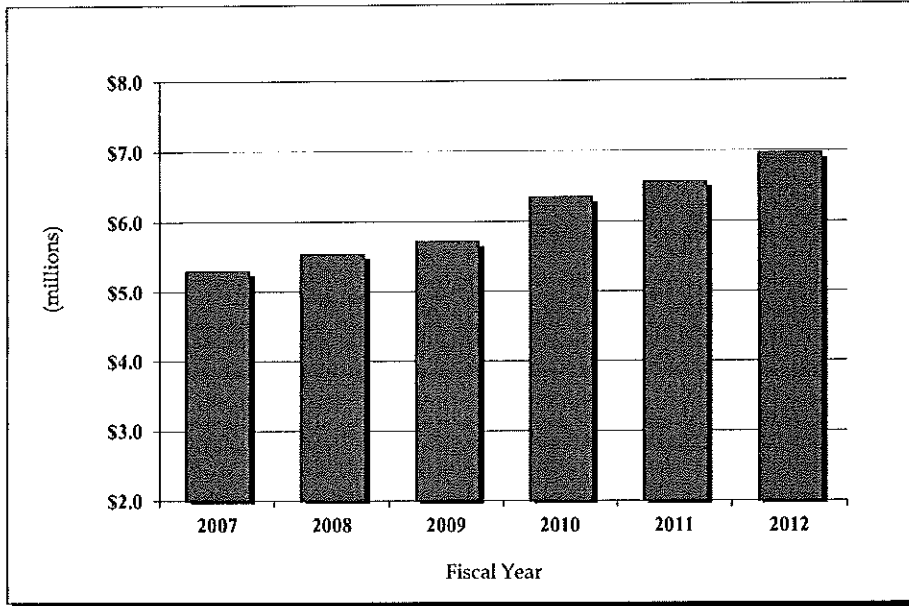
The cigarette tax is paid upon the purchase of tax stamps. In Fiscal Year 2003, the tax rate increased from 24 cents per pack to 79 cents per pack.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2007	\$115,281,809	-2.2%
2008	\$112,704,560	-2.2%
2009	\$107,215,614	-4.9%
2010	\$99,828,625	-6.9%
2011	\$95,922,881	-3.9%
2012	\$96,661,472	0.8%

## Tobacco Products Tax to State General Fund after Refunds

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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2007	\$5,305,299	4.2%
2008	\$5,547,754	4.6%
2009	\$5,727,860	3.2%
2010	\$6,352,388	10.9%
2011	\$6,572,849	3.5%
2012	\$6,978,181	6.2%