

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Representative Jim Braden at  
Chairperson

9:00 a.m./~~p.m.~~ on February 17, 1983 in room 519-S of the Capitol.

All members were present ~~except~~:

Committee staff present:

Wayne Morris, Research Department  
Tom Severn, Research Department  
Don Hayward, Revisor of Statutes' Office  
Nancy Wolff, Secretary to the Committee

Conferees appearing before the committee:

Sue Peterson, Speaker's Office  
Representative Larry Erne  
Jack Quinlan, Legislative Counsel, Kansas Motor Car Dealers Association  
Dean Trimmell, Ford-Mercury dealer, Council Grove, Kansas and  
KMCDA Legislative Committee Chairman  
Walt Lesline, Buick dealer, Wichita, Kansas, and  
President of the Wichita Automobile Dealers Association  
Tom Skinner, Chevrolet dealer, Clay Center, Kansas  
Richard Davis, Treasurer of Osage County and President, County Treasurers Assoc.  
Dick Landtiser, City of Overland Park  
Scott Lambers, City of Overland Park  
Betty McBride, Cherokee County Treasurer

The meeting was called to order by the Chairman.

Sue Peterson of the Speaker's Office appeared to request a bill which would give L.P. Gas users an alternative method of paying taxes based on the weight of the vehicle and the miles driven. The bill would be referred to the Transportation Committee. Representative Rolfs made a motion to introduce the bill and Representative Aylward seconded the motion. The motion carried.

Hearings were held on House Bill 2338 which would exempt vehicles from city and county sales taxes allowing a compensating tax to be collected in its place and the tax jurisdiction where the vehicle is used or stored will determine the tax situs, and House Bill 2339, which allows all state sales taxes on vehicles to be collected at the County Treasurers office rather than at the retailers'.

Representative Larry Erne, sponsor of House Bills 2338 and 2339, appeared to give testimony on the bills and stated that both bills are a package and both are needed to make the system work. (Attachment I)

Jack Quinlan, Legislative Counsel to the Kansas Motor Car Dealers Association, appeared as a proponent of House Bills 2338 and 2339. He stated that House Bill 2338 proposes that sales of vehicles be exempt from the county-wide and city retailers' sales taxes and in lieu thereof impose a compensating tax equivalent of what the sales tax would be where applicable to the registration of the vehicle. He stated that this rate would be the equivalent of the city or county's retailers' sales tax if the sale had been made at the situs of the registration of the vehicle. House Bill 2339 provides that the state sales tax or compensating tax generated by the sale of new and used vehicles would be collected by the county treasurer in the county in which the vehicle is registered. (Attachment II)

Dean Trimmell, Ford-Mercury dealer from Council Grove, and the Legislative Committee Chairman for the Kansas Motor Car Dealers Association, appeared in support of House Bills 2338 and 2339. Atch. III

Walt Lesline, a Buick dealer from Wichita, and President of the Wichita Automobile Dealers Association, appeared as a proponent of House Bills 2338 and 2339. (Attachment IV)

Tom Skinner, Chevrolet dealer from Clay Center appeared to support both House Bills 2338 and 2339. He stated that these bills will remove the burden of collecting sales taxes from the car dealers and the treasurers will be working under a system which is already established. (Attachment V)

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION,  
room 519-S, Statehouse, at 9:00 a.m./~~p.m.~~ on February 17, 1983.

Richard Davis, County Treasurer of Osage County and President of the County Treasurer's Association appeared to testify on House Bills 2338 and 2339. He stated that he had polled the legislative committee, 20 - 25 treasurers, and they were of the unanimous opinion that the Treasurer's Association could support this legislation. He did state that he would contact the membership of his Association and verify their intent for both House Bills 2338 and 2339. (Attachment VI)

Alan Alderson, Department of Revenue, appeared to express some concerns of the Department relative to these bills. 1) There will be a loss of revenue due to under reporting and this could possibly continue on a wider scale. 2) There will be a time lag before the state receives its sales tax and this does not occur now; and 3) More time would be needed on the part of the Department to implement this change over and would prefer this delayed until at least January 1, 1984. (Attachment VII)

Dick Landtiser, City Councilman from Overland Park, Kansas appeared to read a prepared statement from Ed Eiler, Mayor of Overland Park. The City of Overland Park is opposed to the legislation proposed in House Bills 2338 and 2339. (Attachment VIII)

Betty McBride, Cherokee County Treasurer, appeared briefly and presented copies of the Sales and Excise Tax Reports, which she had filed with the State for the month of January. (Attachment IX)

Following conclusion of the hearings on House Bills 2338 and 2339, the committee conducted discussion on House Bill 2053. House Bill 2053 is the legislation which would allow unified school districts to impose an income tax with voter approval.

Representative Rolfs made a motion that House Bill 2053 be reported favorable for passage and Representative King seconded the motion.

Representative Turnquist made a substitute motion to table House Bill 2053 and Representative Reardon seconded the motion. The motion failed, 10 - 10.

The vote was then called for on the original motion that House Bill 2053 be reported favorable for passage. The motion carried.

The meeting was adjourned.



LARRY E. ERNE  
REPRESENTATIVE SEVENTH DISTRICT  
ROUTE 1  
COFFEYVILLE, KANSAS 67337



TOPEKA

TOPEKA ADDRESS  
STATE CAPITOL BUILDING  
TOPEKA, KANSAS 66612

ATTACHMENT I

HOUSE OF  
REPRESENTATIVES

HOUSE ASSESSMENT & TAXATION

Chairman Braden  
Members of Committee

HB 2338

Exempts vehicles from Sales tax allowing a compensating tax to be collected in its place.


The tax jurisdiction where the vehicle is used or stored will determine the tax situs.

HB 2339

Allows all taxes on vehicles to be collected at the County Treasurers office and escalates the County Treasurers reporting time to conform with Governors request.

Both Bills are a package and are needed to make the system work.

Thank you,



Larry E. Erne

LEE:bc

ATTACHMENT I

2-17-83



BEFORE THE HOUSE COMMITTEE ON  
ASSESSMENT AND TAXATION  
IN RE:  
HOUSE BILLS 2338 AND 2339

Kansas Motor Car Dealers Association - Conferee

Mr. Chairman and members of the Committee, I am Jack A. Quinlan, legislative counsel to the Kansas Motor Car Dealers Association of the State of Kansas. We appeared before this Committee when you considered Senate Bill 36, and at that time we proposed to you that legislation be introduced and passed which would require that the sales tax or compensating tax generated by the sale new and used vehicles be collected by the county treasurers in the county in which the vehicle is sold and/or registered. This policy is embraced in House Bills 2338 and 2339 authored by Representative Larry Erne. These bills propose that such sales of vehicles be exempt from the county wide and city retailers' sales taxes and in lieu thereof would impose a compensating tax equivalent of what the sales tax would be where applicable to the registration of the vehicle. In other words that rate would be the equivalent of the city or county's retailers' sales tax if the sale had been made at the situs of the registration of the vehicle.

There are several distinct advantages, both to the State and to the dealers. First it would accelerate the collection and receipt of revenue by the State of Kansas, while at the same time eliminating the possible loss of revenue through the liquidation of bankruptcy of vehicle dealers, both new and used. Secondly, it would eliminate the overhead for the dealers collecting, reporting and

accounting for sales tax revenue now collected by such dealers (the dealers would still be required to collect, report and account for sales tax on parts and services, just as they now do). Third, and frankly of great concern to the dealer is the fact that the dealer now must pay the sales tax where the purchaser defaults on his loan. For example, if you have been following the newspapers and the television you will find that most manufacturers are now providing money at a rate of 11.9% to purchasers of vehicles of those manufacturers. Before the required purchase price or differential between the trade-in and the new car price together with the sales tax is being borrowed from General Motors Acceptance Corporation, for example, or a bank, the customer usually in turn pays that to the dealer as that is the bottom line on the sales contract and the dealer in turn reports and accounts for the sales tax and pays the same eventually to the state. Thereafter the customer defaults on his loan and a lending agency now looks to the dealer to pay the entire amount of the loan since all this paper is "with recourse". Now the dealer has not only paid the State the sales tax which had been paid to him, but he must in turn pay off the loan which includes the sales tax, and the net result is that the dealer has had to absorb the sales tax in a repossession.

Before any further statement on my part I would refer you to the hand-out that was given to you at the time you considered Senate Bill No. 36. There are other conferees here whom I would like to have you hear, and Mr. Chairman, if it is appropriate I would suggest that all the conferees be heard and then you may direct questions to any of us who have made statements.

Thank you.

16% PART + SERVICE

Statement before the  
HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

ATTACHMENT III

February 17, 1983

Mr. Chairman and members of the Committee. I am Dean Trimmell, Ford-Mercury dealer from Council Grove, and the Legislative Committee Chairman for the Kansas Motor Car Dealers Association. I want to thank you for giving me and my fellow dealers the opportunity to come before you today in support of House Bills 2338 and 2339.

My dealership is in a county which levies a 1% local sales tax. To my south is Emporia which has no local sales tax, and the Ford dealer there has a 1% advantage over me when we are competing for a deal. In the reverse, to my north is Junction City and Geary county where they have a 1% local tax in the county and 1% local tax in Junction City. So, in comparison to my counterpart in Junction City, I have a 1% advantage over him because anyone buying from him will have to pay 5% sales tax on the purchase price of the vehicle (3% state, 1% Geary County, 1% Junction City).

Last year, this same committee addressed the compensating tax situation whereby Missouri dealers had an advantage over Kansas dealers because Kansas counties and cities could not collect their local tax when a Kansas resident purchased a vehicle out-of state. Therefore, a Kansas resident could buy a car or truck cheaper in Missouri simply because the sales tax, or actually compensating tax, would be less when he registered the vehicle in Kansas. You saw the inequity and the unfairness of the situation, and passed HB 2731 which went on to become law.

With HB 2338 and 2339, another inequity is being brought before you. One which was created by the legislature when local units of government were allowed to enact local sales taxes. More and more each year, as more cities and counties enact sales taxes, the Legislative Committee of KMCDAs hears from dealers asking for a change to be made because their customers are going out of town to buy their cars.

ATTACHMENT III

2-17-83

The dealers in Kansas believe in fair and equal competition, and are in one of the most competitive businesses around. Unfortunately, due to state law, we cannot compete on an equal basis.

The passage of these bills will not take the dealers completely out of the sales tax collection business. We will still be collecting substantial amounts of tax on the sale of our parts and service. But, the large amount of tax collected by dealers comes from the sale of vehicles. National averages show that in 1981, of the dollar sales generated by new vehicle dealers, only 16% of the dollar sales came from parts and service. The large majority, 84%, of the dollar sales came from vehicle sales.

I would like to remind the committee that this will not be a new system for the county treasurers. They already collect sales tax on occasional and isolated sales between individuals, so the system is set up and in place. Plus, each time they collect the tax, they will be able to collect a 50¢ handling fee for collecting the tax. So, they will be getting paid to collect the tax.

Finally, you might be wondering if this will effect the customer. I do not believe it will effect the customer at all. The customer is going to have to pay sales tax no matter what. It's just that simple. No matter who he purchases the car from, he will have to pay sales tax.

The only questions you have to ask yourself is "Should he pay his fair share," which we believe to be the amount of tax due where he lives, not necessarily where he bought the vehicle.

We hope that you feel the same way and will recommend that the full Hous of Representatives pass House Bills 2338 and 2339.

Thank you for your time, and I will be happy to answer questions.



Statement before the  
HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

Thursday, February 17, 1983

Mr. Chairman and members of the Committee. I am Walt Lesline, a Buick dealer from Wichita, President of the Wichita Automobile Dealers Association, and a Regional Vice President of the Kansas Motor Car Dealers Association. I come before you today speaking both for myself and the members of the Wichita Automobile Dealers Association in support of House Bills 2338 and 2339.

Neither the city of Wichita or Sedgwick county has a local option sales tax. Several times in recent years the question has been placed before the voters, and each time it has been defeated. Each time the question has come up, the dealers of Wichita have opposed the increase in tax because we feel that it would drive Wichita residents away from Wichita to purchase their vehicles.

Since we have no local or county sales tax, you may wonder why we would want to support these bills. You may be thinking that we would be getting more out-of-county customers since they can buy a car in Wichita and pay less sales tax, and that we should be happy with the present system. In reality, we believe that Wichita and Sedgwick county will have local sales taxes also.

People don't think about an extra  $\frac{1}{2}\%$  or 1% in sales tax when they buy \$20 worth of groceries or a new shirt. But, when someone is considering a \$10,000 automobile, they'll drive 50 miles or more to save \$100 in sales tax.

We think that the people who voted the local sales tax on themselves should be the one's to pay the tax. Currently, someone from Winfield, for example, which

has a local sales tax, can come to Wichita, buy a car, save \$100 in sales tax, go back to Winfield and drive on their streets, get the benefits of their police and fire protection, and not really pay Winfield their fair share. Also, by buying out-of-town, the whole economy of Winfield suffers because money is being taken out of the town's economy and spent in Wichita. Under these bills, the people who voted the sales tax on themselves would be paying it on their vehicle purchases. No matter where they bought their car, they would pay Winfield's local tax. Chances are, they would buy from their local dealer since there would not be an advantage to buying out-of-town, and so, this would benefit the whole town in sales tax revenue and in general sales dollars.

Speaking as a citizen and taxpayer, I don't want taxes to be any higher than they are now. The state is in a financial bind, and you have recently passed new laws to speed up collection of sales tax dollars. These bills will assist you in this endeavor as the counties will be collecting the tax, and remitting it to the state. The state will not lose money due to delinquent returns and bankrupt dealers, which I am sorry to say is a reality. If this will help the state out of their bind and possibly prevent the need to raise taxes, I urge you to give it strong consideration and your vote of support.

Thank you for your time and attention, and I would be happy to answer any questions you might have of me. Thank you!

Statement before the  
HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

ATTACHMENT V

February 17, 1983

Mr. Chairman and members of the Committee. I am Tom Skinner, Chevrolet dealer from Clay Center. I am here to support House Bills 2338 and 2339, and I appreciate you giving me a few minutes to express the reasons for my support.

I come from a small town in North Central Kansas. My dealership is a small business, as are the majority of the dealerships in Kansas. These small businesses have small staffs with everyone probably doing more than one job. In many cases, small dealerships like mine don't have full-time salesmen. The salesmen may also do some of the book work or may work in the parts department because there is not enough floor traffic to keep them busy all of the time. In some cases, the only salesman is the dealer himself, and of course he does a lot of things besides just sell.

The point I am trying to make is that the job of collecting and remitting the sales tax in a small dealership is quite time consuming for the person doing the reports. We don't have a large bookkeeping staff which handles the reporting. We don't have everything automated and on computer. When it was a once a month job, it was bad enough, but now, we will be filing two reports monthly under the system implemented by Senate Bill 36.

The provisions of Senate Bill 36 will affect most dealers because eventhough we are small businesses in small towns, the item we sell is quite costly and it does not take many sales to reach the \$24,000 level, especially when combined with the sales tax from parts and service. We collect a substantial amount of sales tax on every new car we sell, not to mention the used cars sold plus parts and service.

Under the provisions of House Bills 2338 and 2339, you would be removing the burden of collecting this tax and remitting it twice monthly from most dealers, especially the small dealers with limited staffs. The larger dealers, just on their parts and service, will probably have to report under the new system anyway. However, HB 2338 & 2339 will be a relief to them also as it will help them hold down their overhead.

Holding down our overhead is something we have all had to do the past few years to stay in business. Business has not turned around that much in recent months and many of us are still operating on a very slim line. With the additional burden under Senate Bill 36, and the inability to be able to hire additional people to bear the burden, we feel that this is an alternative which should be acceptable to all concerned. The dealers will be relieved of the burden, the state will get their money just as fast and more accurately, and the counties will be working under a system which is already established and for which they receive additional compensation.

Thank you for your time and attention. I would be happy to try to answer any questions you may have.





17 February 1983

Mr. Chairman and Members of the Committee:

My name is Richard Davis and I am County Treasurer of Osage County and President of the County Treasurers Association.

First, I would like to express my appreciation for the opportunity to appear before you today on House Bills 2338 and 2339.

Our Association's thoughts, when the rumor was kicked around regarding this type of legislation, was to oppose it because of the administrative functions involved. After reading the two (2) bills in the form now written it is our understanding that the two (2) bills would change the tax from a sales tax to a compensating use tax and this tax will be computed and collected at the residence tax rate although several lines in H.B. 2339 still refer to a sales tax.

We would suggest that wording be placed in House Bill 2339 for some sort of instrument to be furnished the purchaser, for presenting to the County Treasurer, showing the amount the tax is to be computed for.

With this understanding and these suggestions, the Treasurers Association feel they can live with House Bills 2338 and 2339.

If there are any questions, I will attempt to answer them.

M E M O R A N D U M

To: Members of the House  
Assessment & Taxation Committee

Date: February 17, 1983

From: Alan F. Alderson  
General Counsel  
Department of Revenue


Re: House Bill Nos. 2338 and 2339

This memorandum is for the purpose of providing written evidence of testimony presented to this Committee with respect to the above-referenced bills. It is also for the purpose of correcting some apparent misimpressions which were created.

The Department of Revenue has no position with respect to these bills. It is our position, however, that the collection of sales tax on motor vehicles solely at the county treasurer's office may potentially result in some underreporting and some increased lag time before the state receives its sales tax. To aid in correcting this problem, we believe that some verification procedure must be inserted to insure that purchasers accurately report the amount upon which sales tax would be applied. For example, a bill of sale or similar document showing sale price should be required to be presented to the County Treasurer.

Again, I may have appeared to be in opposition to the bill, which I did not intend to do. Our concern is with not having any requirement of proof of sale price in the bill. Unless some such requirement is added, the problems that exist now with respect to isolated or occasional sales will occur on all vehicle sales.

Finally, the Department feels strongly that the effective date of these bills should be delayed until at least January 1, 1984. It would be extremely difficult, in light of the changeover in collections of sales and withholding taxes to implement the provisions of these bills by July 1, 1983.

  
Alan F. Alderson  
General Counsel  
Department of Revenue

AFA:rab





## Overland Park

February 16, 1983

REPRESENTATIVE JAMES BRADEN  
CHAIRMAN, HOUSE ASSESSMENT AND TAXATION COMMITTEE

HOUSE BILL 2338

On behalf of the City of Overland Park, I wish to express our opposition to HB 2338 which would exempt the sale of all registered motor vehicles from local retailers' sales taxes and impose a compensating use tax based upon the residence or place of business of the purchaser of the vehicle.

While it is difficult to tell for certain what the exact financial impact on the City would be, it would appear that this bill would hurt those cities which have strong retail activity (particularly of automobiles). If you assume the dollar value of purchases by Overland Park residents who purchase automobiles outside the City in any given year is less than the dollar value of automobile sales within the City to nonresidents, then the City is obviously going to lose money.

House Bill 2338 also creates an exception to the rule for sales within the state that it is the situs of the sale and not the residence of the purchaser that determines who gets the tax proceeds. Thus, motor vehicles are singled out for special treatment. Moreover, the House Assessment and Taxation Committee recently endorsed HB 2154 which would reestablish the city or county in which the main office of a business is located as the tax situs for the sales of services. House Bill 2338 is contrary to that position.

Finally, this bill would not establish a compensating use tax, per se, because it is not directed toward deterring tax avoidance. Rather, the practical result of HB 2338 would be to provide a windfall to those cities and counties which impose a sales tax but do not have to bear the expenses of providing services to those businesses located elsewhere in the state.

Therefore, for these reasons, I would urge the Delegation to oppose HB 2338 should it reach the floor of the House or Senate.

Sincerely,

Ed Eilert  
Mayor

EE:am

ATTACHMENT VIII

2-17-83





COMPENSATING SALES TAX FOR THE MONTH OF JANUARY 1983

CHEROKEE COUNTY

1626	Anita M Davolt	36.00	(8.00 Cher.Co.)	(4.00 Columbus)
27	Robert or Kay Harper	200.00	(50.00 Cher.Co.)	
28	Kenneth &/or Cathy Grant	127.00	(31.75 Cher.Co.)	
29	Darren Wheeldon &/or Terri MCElroy	101.25	(22.50 Cher.Co.)	(11.25 Columbus)
30	Dusty Green	14.85	(3.30 Cher.Co.)	(1.65 Galena)
31	Mike DePratt	4.50	(1.00 Cher.Co.)	(.50 Columbus)
32	Douglas Baysinger	22.50	(5.00 Cher.Co.)	(2.50 BaxteRsprings)
33	Terry or Dornea Conder	12.00	(3.00 cher.Co.)	
34	Mike R &/or Jennie B Allen	139.50	(31.00 Cher.Co.)	(15.50 BaxterSprings)
35	Jim &/or Leona Wilson	40.00	(10.00 Cher.Co.)	
36	James &/or Richard Watkins	21.38	(4.75 Cher.Co.)	(2.38 Columbus)
37	VOID			
38	BR Shaffar	67.50	(15.00 Cher.Co.)	(7.50 BaxterSprings)
39	Monroe Iron & Supply	340.64	(85.16 Cher.Co.)	
40	Gary Brown	123.75	(27.50 Cher.Co.)	(13.75 Baxter Spring
41	Cindy J Roark	186.75	(41.50 Cher.Co)	(20.75 Columbus)
42	Eva Brecheinson	3.50		(.50 Galena)
43	Ronald L Rydberg	31.50	(7.00 Cher.Co.)	(3.50 BaxterSprings)
44	David W &/or Jayma L Clarkson	110.25	(24.50 Cher. Co)	(12.25 Galena)
45	Betty &/or Galen Harper	180.00	(45.00 Cher.Co.)	
46	Paul D Lunderman	32.00	(8.00 cher.Co.)	
47	Merry J &/or Cheryl J Phillips	98.78	(21.95 Cher.Co.)	(10.98 Galena)
48	Ed Roark	80.00	(20.00 Cher.Co.)	
49	Rodney E &/or Judy K Watkins	160.00	(40.00 Cher.Co.)	
50	Gary &/or Phyllis Huffman	4.50	(1.00 cher.Co.)	(.50 Galena)
51	Allyne D Gandy	12.38	(2.75 Cher.Co.)	(1.38 BaxterSprings)
52	Carl Bresee	27.00	(6.00 Cher.Co.)	(3.00 Galena)
53	Geraldine Faulkner	209.25	(46.50 Cher.Co.)	(23.25 BaxterSprings)
54	Cathy A McGee	229.50	(51.00 Cher.Co.)	(25.50 Columbus)
55	Randy D &/or Debra K French	68.00	(17.00 Cher.Co.)	
56	Larry D Martin	23.85	(5.30 cher.Co.)	(2.65 BaxterSprings)
57	Don/Janet Underwood	324.00	(72.00 Cher.Co.)	(36.00 Baxter Spring
58	Debra Y. Brown	16.00	(4.00 cher.Co.)	
59	Dennis Robinson	15.75	(3.50 cher.Co.)	(1.75 Columbus)
60	Beulah Morang	22.50	(5.00 Cher. Co.)	(2.50 BaxterSprings)
61	Raymond E Smith	40.00	(10.00 Cher.Co.)	
62	Odes &/or Mary Ellen Sapp	327.44	(81.86 Cher.Co.)	
63	James O or Josephine A Dake	70.00	(17.50 Chero. Co.)	
64	Lon Kelley	20.00	(5.00 Cher.Co.)	
65	VOID			
66	James &/or Doris Holland	59.80	(14.95 Cher.Co.)	
67	Jimmie R or Amy L Tillerson	45.00	(10.00 Cher.Co.)	( 5.00 BaxteRsprings)
68	Donald &/or Betty Honeywell	40.00	(10.00 Cher.Co.)	
69	Curtis &/or Kelli Wade	140.00	(35.00 Cher.Co.)	
70	Ronald Parker	6.00	(1.50 Cher.Co.)	
71	Marie &/or Darlene Kirkpatrick	76.28	(16.95 Cher.Co.)	(8.48 BaxterSprings)
72	VOID			
73	Darren Abbott	146.25	(32.50 Cher.Co.)	(16.25 BaxterSprings)
74	Nolan O.&/or Judith Moore	103.50	(23.00 cher.Co.)	(11.50 BaxterSprings)
75	Melvyn N &/or Juey Hall	2.25	(.50 Cher.Co.)	(.25 Galena)
76	Steven &/or Glenna Wells	20.00	(5.00 cher.Co.)	
77	Kenneth &/or Becky A Hargis.	48.80	(12.20 Cher.Co.)	
78	John D &/or Patircia Rion	6.00	(1.50 Cher.Co.)	
79	Jim Hayward	1.13	(.25 Cher.Co.)	(.13 Galena)
80	LeeRoy Murray	3.00		
81	Brad E &/or Vickie Hall	267.76	(66.94 Cher.Co.)	
82	Harold &/or Carol Bird	164.00	(41.00 cher.Co.)	
83	Dorothy Hartman	38.25	(8.50 Cher. Co.)	(4.25 Galena)
84	VOID			
85	Dan MCreynolds	45.00	(10.00 Cher.Co.)	(5.00 Columbus)
86	Richard F &/or Betty L Scott	80.00	(20.00 Cher.Co.)	
87	Jerry J Hatfield Jr.	3.38	(.75 Cher.Co.)	(.38 Baxter Springs)
88	Treffell Friend	422.04	(105.51 Cher.Co.)	
89	Robert L or Geraldine Warbington	100.00	(25.00 Cher.Co.)	
90	Carl or Martha Conrad	10.00	(2.50 Cher.Co.)	
91	Louise Epperson or Patty Henson	34.00	(8.50 cher.Co.)	
92	Charlie Norris	11.97		
93	Ron Sizemore or Garold Fords or John McGinnis	54.00		
94	Wayne EShamblin	66.00		
95	William A &/or Stacey D Ray	128.25	(28.50 Cher.Co)	(14.25 Baxtersprings)
96	Zina Walkenshaw	20.00	(5.00 cher.Co.)	
97	Gary &/or Cheryl Clifford	207.00	(46.00 cher.C)	(23.00 Galena)
98	Derfelt Funeral Homes	105.75	(23.50 Cher.Co.)	(11.75 Galena)

4699	Robert D &/or Norma L Hall	140.00	(35.00 cher.Co.)	
700	Harley D &/or Wanda C Wells	118.96	(29.74 Cher.Co.)	
01	Don &/or Michael S Haddock	3.38	(.75 Cher.Co.)	(.38 BaxterSprings)
02	Edmond Frank Munnert	40.00	(10.00 cher.Co.)	
03	Beverly Jo Richardson	190.26	(42.28 cher.Co.)	(21.14 Galena)
04	Randy Turley	91.20	(22.80 Cher.CO.)	
05	Orlena &/or Robert S Jones	12.00		
06	Jack W & or Doris Brown	28.00	(7.00 cher.Co.)	
07	Bobby Calaway	66.00	(16.50 cher.Co.)	
08	Lowell W &/or Betty Ellen VanTassel	328.50	(73.00 cher.Co.)	(36.50 BaxterSprings)
09	John W &/or Wyeta Shira	21.60	(5.40 Cher.Co.)	
10	Raymond R adams Jr.	199.48	(49.87 Che.co.)	
11	Dianna L Morrill	22.50	(5.00 cher.Co.)	( 2.50 Galena)
12	Lavonia Moore	43.80	(10.95 Cher.Co.)	
13	Jerry &/or Janice Flinn	120.00	(30.00 cher Co.)	
4722	Out of Order Rhonda Evans	31.50	(7.00 cher.Co.)	(3.50 BaxterSprings)
0714	John &/or Bonnie Eller	84.00	(21.00 cher.Co.)	
13	Carla or Earl Soper	54.00	(12.00 cher.Co.)	(6.00 BaxterSprings)
15	John &/or Janetta Green	34.00	(8.50 Cher.Co.)	
16	John &/or Jamie Paxson	148.00	(37.00 cher.Co.)	
17	Don Henry III	22.50	(5.00 cher.Co.)	( 2.50 BaxterSprings)
18	Gary &/or Mary Cox	4.50	( 1.00 cher.Co.)	(.50 Baxter Springs)
19	Jack D &/or Theda C Mooney	184.50	(41.00 Cher.Co.)	(20.50 Baxter Spring
20	Howard Ryser	186.75	( 41.50 Cher.Co.)	(20.75 BaxteRspring
21	Rex &/or Barbara Hopkins	67.50	(15.00 Che.co.)	(7.50 Galena)
22	Jerry &/or Reane Ashe	36.00	(8.00 Cher.Co.)	(4.00 BaxteRsprings)
23	Wilma Breeding	200.00	(50.00 Cher.Co.)	
24	James &/or Karne S Ketchum	399.80	(99.95 Cher.Co.)	
25	Marshall M Hornback	10.13	(2.25 Cher.Co.)	(1.13 Columbus)
26	Randall W &/or JoAnn Seever	63.00		(9.00 Galena)
27	Steve R Feagan	112.50	(25.00 Cher.Co.)	(12.50 Columbus)
28	Milbern Mittag	6.75	(1.50 Cher.Co.)	(.75 Galena)
29	E. John &.or Ena S Smittle	63.00	(14.00 cher.co.)	( 7.00 Columbus)
30	Craig &/or Sharon Carpino	19.50		
31	Ruth E McReynolds	280.00	(70.00 Cher.Co.)	
32	Marcus L Shultz	9.00	(2.00 CherCo.)	( 1.00 Galena)
33	Gary &/or Linda McCorkle	20.00	(5.00 cher.Co.)	
34	Phyllis &/or Richard Strickland	50.00	(12.50 Cher.Co.)	
35	Shirley L Czarnopys	37.20	(9.30 Cher.Co.)	
36	Larry L or Lucinda K Renick	120.00	(30.00 cher.Co.)	
37	Paula M or William P Gottes	326.79	(72.62 Cher. Co.)	(36.31 BaxterSpring
38	Purl C Robison	280.00	(70.00 Cher.Co.)	
39	Christy L &/or Malen S Sullivan	22.00	(5.50 cher.co.)	
40	Walter H &/or Cathy Flanagan	20.25	(4.50 Cher. Co)	(2.25 BaxterSprings)
41	Alvin &/or Wanetta Wammack	161.27	(35.84 Cher.Co.)	(17.92 Galena)
42	Bruce &/or DebbieAshburn	49.50	(11.00 Cher.Co.)	(5.50 Galena)
43	Gilbert &/or Mary Lou Martin	4.50	(1.00 Cher.Co.)-	(.50 Galena)
44	VOID			
45	Donald R Gideon	66.00	(16.50 Cher.Co.)	
46	Ronald Truster	9.00	(2.00 Cher.Co.)	(1.00 BaxterSprings_
47	Bill &/or Rose Ann Davis	270.00	(60.00 Cher.Co.)	(30.00 Galena)
48	Rhonda L Porter	168.70		(24.10 Galena)
49	Kenneth Warren	108.00	(27.00 Cher.Co.)	
50	Bobby Vaughn	22.50	(5.00 cher.Co.)	(2.50 BaxterSprings)

11,177.55



ISOLATED SALES TAX FOR THE MONTH OF JANUARY 1983  
CHEROKEE COUNTY

1204	Joesph C. Pillar	13.00	(3.25 Chero.Co.)	
05	Robert J &/or Genoa Zinn	9.00	(2.00 Cher. Co.)	( 1.00 Columbus)
06	Floyd Steven or Kristy Burrows	200.00	(50.00 Cher.Co.)	
07	Thomas &/or Katherine Roe/Jimmy RayMynat	122.50		(17.50 Pittsburg)
08	Jerry or Karen Renae Ashe	4.50	(1.00 Cher.Co.)	(.50 BaxterSprings)
09	Grover Maxton	9.00	(2.00 Cher. Co.)	(1.00 Galena)
10	Max C &/or Peggy A Drake	90.00	(22.50 Cher.Co.)	
11	VOID			
12	Carey Hamblin	120.00	(30.00 Cher.Co.)	
13	Chester O Walton	3.00	(.75 Cher.Co.)	
14	Donald &/or Gladys Green	22.28	(4.95 Cher.Co.)	(2.48 Galena)
15	Carl Ed Martin	226.50		
16	Scott M &/or Janet L Ledford	12.00	(3.00 Cher. Co.)	
17	Mid America Pipe Fabricating	112.00	(28.00 Cher.Co.)	
18	Cameo Industries	40.00	(10.00 Cher.Co.)	
19	Juanita Wildeboer	4.00	(1.00 Cher.Co.)	
20	Dorothy R Arnett	90.00		
21	Frank &/or Frances Younger	28.00	(7.00 Cher.Co.)	
22	Mark &/or Carmen Clark	48.00	(12.00 Cher.Co.)	
23	Timothy &/or Crystal Weston	158.63	(35.25 Cher. Co.)	(17.63 Baxter Spring
24	Rickel Inc.	22.50	(5.00 Cher.Co.)	(2.50 Columbus)
25	Rickel Inc.	67.50	(15.00 cher.Co.)	(7.50 Columbus)
26	Rickel Inc.	18.00	(4.00 cher.Co.)	(2.00 Columbus)
27	Rickel Inc.	90.00	(20.00 Cher.Co.)	(10.00 Columbus)
28	Rickel Inc.	135.00	(30.00 Cher.Co.)	(15.00 Columbus)
29	Johnnie &/or Donna Scofield	4.50	(1.00 Cher.Co.)	(.50 Galena)
30	Kevin G Fox	40.00	(10.00 Cher.Co.)	
31	Kevin G.Fox	30.00	(7.50 Cher.Co.)	
32	Charles W &/or CW Mallams	40.00	(10.00 Cher.Co.)	
33	VOID			
34	Gerald G &/or Judith R Dietz	40.00	(10.00 Cher.Co.)	
35	William T Daranaby Jr.	4.00	(1.00 Cher.Co.)	
36	James &/or BettyThompson	25.50		
37	Richard &/or Betty Auman	11.25	(2.50 cher.Co.)	( 1.25 BaxterSprings)
38	William C Reed	35.00		(5.00 Galena)
39	Geroge C &/or Helen Klingman	36.00	(8.00 cher.Co.)	(4.00 BaxterSprings)
40	Charles A Pennington	40.00	(10.00 Cher.Co.)	
41	Virginia L Kirkpatrick	16.88	(3.75 Cher.Co.)	(1.88 Baxtersprings)
42	Jimmie or Janice Maryman	118.13	(26.25 Cher.Co.)	(13.13 BaxterSprings)
43	Clifford E Ernst	48.00	(12.00 Cher.Co.)	
44	Michael &/or Maureen MCDermott	3.00		
45	R E Emerson	3.50		(.50 Pittsburg)
46	Earnest &/or Juanita Cossairt	12.00	(3.00 Cher.Co.)	
47	Gary &/or Lenita Youngblood	20.00	(5.00 cher.Co.)	
48	Rawleigh W &/or Barbara L Tash	4.00	( 1.00Cher.Co.)	
49	Allyne D Gandy	10.50		( 1.50 BaxterSprings)
50	Neal &/or Judy MCDonald	24.75	(5.50 Cher.Co.)	(2.75 BaxterSprings)
51	James McGeary	24.00		
52	David B Livingston	100.00	(25.00 Cher.Co.)	
53	Rosalee Procine	25.00	(6.25 Cher.Co.)	
54	Gary L &/ro Carla Mitchell	20.00	(5.00 Cher.Co.)	
55	Brenda &/or Tom Craddock	5.25		(.75 Pittsburg)
56	Charles R &/or Myra L Sullivan	32.00	(8.00 Cher.Co.)	
57	Don &/or Mary Reynolds	4.50	(1.00 cher.Co.)	(.50 Columbus)
58	Ben &/or Shirley Czarnopys	16.00	(4.00 cher.Co.)	
59	Donnella Jones	3.50		(.50 Pittsburg)
60	VOID			
61	Alan D Gresham	60.00	(15.00 Cher.Co.)	
62	Larry or Teresa Renick	21.37	(4.75 Cher.Co.)	(2.37 Baxter Springs)
63	Jack R &/or Mary S Pierson	22.50	(5.00 cher.Co.)	(2.50 Columbus)
64	John E &/or Billie M Zook	4.50	(1.00 cher.Co.)	( .50 Galena)
65	William A Walker	128.00	(32.00 cher.Co.)	
66	Robert T &/or Virginia L Snow	44.00	(11.00 Cher.Co.)	
67	Marilyn K Walker	.88		(.13 Pittsburg)
68	Steven &/or Glenna Gay Wells	4.50	(1.00 Cher.Co.)	(.50 Columbus)
69	Norman E Dains	34.00	(8.50 Cher.Co.)	
70	Patrick or Cathlene Allen	4.00	(1.00 cher.Co.)	
71	Gerald &/or Debe Hudson	3.38	(.75 Cher.Co.)	(.38 Columbus)
72	Jack D VanAuker	40.00	(10.00 Cher.Co.)	
73	Larry &/or Donna Tackett	27.00	(6.00 Cher.Co.)	(3.00 Baxtersprings)
74	Johnny K BcCracken	67.50	(15.00 Cher.Co.)	(7.50 Colubmus)
75	Donald Brand	5.25		
76	James or Carol Byler	6.75	(1.50 Cher.Co.)	(.75 Galena)
77	Lloyd C or Louise J Kirk	60.00	(15.00 Cher.Co.)	
78	Melvin N &.or Judy Hall	2.25	(.50 Cher.Co.)	(.25 Galena)
79	Troy or Bonnie Hudson	4.50	(1.00 Cher.Co.)	(.50 Columbus)



ISOLATED SALES TAX FOR THE MONTH OF JANUARY 1983  
CHEROKEE COUNTY

80	VOID		
.41281	Neta Walkinshaw &/or Teresa Austin	30.00 (7.50 Cher.Co.)	
82	VOID		
83	Charlot Cresson	75.00	
84	Ronnie Gooden	13.50 (3.00 Cher.Co.)	(1.50 BaxterSprings)

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3,101.55