

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Senator Audrey Langworthy, Vice Chairperson at
Chairperson

11:00 a.m./~~p.m.~~ on Tuesday, February 28, 1989 in room 519-s of the Capitol.

All members were present except:

Senator Dan Thiessen, Chairman (Excused)

Committee staff present:

Don Hayward, Revisor's Office
Chris Courtwright, Research Department
Tom Severn, Research Department
Marion Anzek, Committee Secretary

Conferees appearing before the committee:

John Luttjohann, Director of Taxation, Dept. of Revenue
Gayle Landoll, Marshall County Clerk
Ernie Mosher, League of Kansas Municipalities

Senator Audrey Langworthy, Vice Chairperson called the meeting to order, turning attention to SB220 and called upon John Luttjohann, Director of Taxation, Department of Revenue.

SB220:AN ACT supplementing the Kansas withholding and declaration of estimated tax act; prescribing criteria for the issuance of income tax withholding registration certificates.

John Luttjohann said SB220 would make it unlawful for any exmployer to engage in business in this State without an income tax withholding registration certificate issued by the Director of Taxation, and a certificate will not be issued to an individual or entity that is currently deliquent in payment of any Kansas withholding tax, penalty and interest.

The division of Taxation and the Department of Revenue support SB220.
(ATTACHMENT 1)

After committee discussion on SB220, Madam Chairperson moved to SB221.

SB221:AN ACT relating to taxation; imposing personal liability for certain excise taxes upon individuals responsible for collection, custody, control or payment thereof.

John Luttjohann said SB221 would make an individual who is responsible for the collection or payment of any one of the various excise taxes administered by the Department of Revenue personally liable for the payment of such taxes should said responsible person fail to properly collect or remit the amount due. (ATTACHMENT 2)

After Committee discussion, Madam Chairperson turned attention to SB222 calling upon Gayle Landoll, Marshall County Clerk.

SB222:AN ACT relating to taxation of gross earnings derived from money, notes and other evidence of debt; relating to the administration thereof; amending K.S.A. 1988 Supp. 12-1,101, 12-1,104 and 12-1-108 and repealing the existing sections.

Gayle Landoll representing the Kansas County Clerks Association, requests no changes be made to the current method of filing intangible tax returns. SB222 would require taxpayers with an intangible tax liability to file a return with the County Clerk each year rather than with the State Department of Revenue. Because of legislative action in the past several years, the motor vehicle stamp tax, the feedlot cattle tax, the grain tax and the inheritance tax, all income sources for the general fund, have been eliminated with no provision made for the counties to make up the loss.

They asked that no change be made to the current method of filing and processing these returns. (ATTACHMENT 3)

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,

room 519-S, Statehouse, at 11:00 a.m./~~p.m.~~ on Tuesday, February 28, 1989.

John Luttjohann said K.S.A. 12-1,101-12-1,110 provides for implementation of the local intangibles tax. Since the intangibles tax is a local tax, the state does not benefit in any way from the processing of these returns. The forms and listings expand the income tax booklet and lead to confusion by taxpayers not required to file intangibles tax returns. This bill applies to those intangibles tax returns filed in 1990.

After Committee discussion Madam Chairperson passed a booklet on Levying a Local Intangibles Tax. (ATTACHMENT 5) She recognized Ernie Mosher.

Ernie Mosher said he was appearing in opposition to SB222. He read a few lines from a letter he sent to the Chairman of the Senate Ways and Means Committee, Senator Bogina.

He said he was appalled that the Secretary of Revenue would recommend that the Governor would concur that the Revenue Department discontinue processing intangible income tax returns. He thought a State local partnership is essential to serve the public, because it is entirely legitimate for an agency to help to admit it to the 2nd most common local tax levy in Kansas. It disturbed him that the Revenue Department felt obligated to remove itself from the responsibility to administer a tax, that is now levied by 842 local units in Kansas, 43 counties and 174 cities and 625 townships, involving 71 different counties that now have a local intangibles tax.

The Governor's message indicated the cost of this present process is \$50,000. The Senate Ways and Means Committee had adopted an amendment to restore \$55,000. into SB31 to continue this processing. He thought this appropriation should continue and SB222 should be killed.

After committee discussion Madam Chairperson closed hearings on SB220, SB221 and SB222, turning attention to SB220 for committee discussion and possible action.

Senator Fred Kerr moved to pass SB220 favorably, seconded by Senator Karr. The motion carried.

Madam Chairperson called for discussion and possible action on SB221.

Senator Fred Kerr moved to pass SB221 favorably, seconded by Senator Oleen. The motion carried.

Madam Chairperson moved to SB222 for discussion and possible action.

Senator Francisco moved to report SB222 unfavorably for passage, seconded by Senator Petty.

Senator Kerr said he did not think we should pass SB222 as a lot of concepts were questionable, and he would like to hold it for awhile.

After committee discussion Senator Francisco withdrew his motion on SB222.

Madam Chairperson said we would hold the bill in the book, and she turned attention to SB177 explaining SB177 is one of the community college bills which amends to permit educational institutions to issue a revenue bond for academic and vocational education purposes for private industry, public colleges, public universities, public community college and area vo-techs are already authorized to issue revenue bonds. This bill would permit public colleges to issue revenue bonds for instruction of training centers.

There was committee discussion on SB177 and some concerns were raised regarding striking "technical" and deleting lines 88 and 89, and which counties the bill applied to.

Senator Kerr said he agrees with Madam Chairperson that vo-techs should have their own bill, and he felt with the training center in Johnson County we need to encourage this type of legislation.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,
room 519-S, Statehouse, at 11:00 a.m. ~~pm~~ on Tuesday, February 28, 1989.

Senator Lee moved to amend SB177 by adding "vocational area school" on line 39 before the word "or" and "the buildings of which are located in the county having a population of more than 7,250 and less than 9,000" on lines 39 to 41, be struck, seconded by Senator Karr.

There was committee discussion on the above motion, and Don Hayward was asked to explain what the deletion of the above motion would do.

Don Hayward said SB177 amends the statute that authorizes the issuance of revenue bonds by certain college institutions. If you strike this language you let in all area vocational schools. He said he didn't know what the original law looked like, whether the vo-techs were added later or the community colleges were added later.

Madam Chairperson asked Don Hayward if he would get some more information for us, so the committee would know the ramifications of what we may be doing to the bill. She then said we will leave the motion on the table, and adjourned the meeting at 12:00 noon.



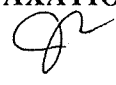
KANSAS DEPARTMENT OF REVENUE

Division of Taxation

Robert B. Docking State Office Building
Topeka, Kansas 66625-0001

MEMORANDUM

TO: THE HONORABLE AUDREY LANGWORTHY, CHAIRPERSON
SENATE COMMITTEE ON ASSESSMENT AND TAXATION

FROM: JOHN R. LUTTJOHANN, DIRECTOR OF TAXATION
KANSAS DEPARTMENT OF REVENUE 

RE: SENATE BILL NO. 220

DATE: FEBRUARY 28, 1989

Thank you for the opportunity to appear before you today in support of Senate Bill No. 220.

As introduced, this bill would make it unlawful for any employer to engage in business in this state without an income tax withholding registration certificate issued by the Director of Taxation. This bill further provides that a certificate of registration will not be issued to an individual or entity that is currently delinquent in the payment of any Kansas withholding tax, penalty and interest.

This bill is similar in design to K.S.A. 79-3608 which requires a prospective Kansas Retailers' Sales tax registrant to be current with all sales tax, penalty and interest before a certificate of registration is issued.

The Division of Taxation and the Department of Revenue support Senate Bill 220. We see no reason why a business which owes the state money for back withholding taxes should not have to pay all back taxes before having a withholding number issued.

I would be happy to respond to any questions which you may have.

Attachment 1

Senate Assessment and Taxation
February 28, 1989
Director of Taxation (913) 296-3044 • Income & Inheritance Tax Bureau (913) 296-3051
Business Tax Bureau (913) 296-2461 • Mineral Tax Bureau (913) 296-7713
Audit Services Bureau (913) 296-7719



KANSAS DEPARTMENT OF REVENUE

Division of Taxation

Robert B. Docking State Office Building
Topeka, Kansas 66625-0001

MEMORANDUM

**TO: THE HONORABLE AUDREY LANGWORTHY, CHAIRPERSON
SENATE COMMITTEE ON ASSESSMENT AND TAXATION**

**FROM: JOHN R. LUTTJOHANN, DIRECTOR OF TAXATION
KANSAS DEPARTMENT OF REVENUE** *JR*

RE: SENATE BILL NO. 221

DATE: FEBRUARY 28, 1989

Thank you for the opportunity to appear before you today in support of Senate Bill No. 221.

As introduced, this bill would make an individual who is responsible for the collection or payment of any one of the various excise taxes administered by the Department of Revenue personally liable for the payment of such taxes should said responsible person fail to properly collect or remit the amount due.

This bill is similar in design to K.S.A. 79-3643 which became law July 1, 1986. The effect of K.S.A. 79-3643 was to impose individual corporate officer liability for delinquent sales and compensating use taxes.

I would be happy to respond to any questions which you may have.

Attachment 2
Senate Assessment and Taxation
February 28, 1989

MARSHALL COUNTY, KANSAS

GAYLE LANDOLL

COUNTY CLERK

MARYSVILLE, KANSAS 66508

PHONE 913-562-5361

To: Senate Assessment and Tax Committee
Re: Senate Bill 222

The Kansas County Clerks' Association respectfully requests that you make no changes to the current method of filing intangible tax returns.

Senate Bill 222 would require taxpayers with an intangible tax liability to file a return with the county clerk each year rather than with the State Department of Revenue.

We feel that a more accurate accounting is made of this liability when the return is filed along with the taxpayers income tax return. The Department of Revenue then has the opportunity to check the accuracy of the intangible tax return by comparing it to the information shown on the income tax return. The county would not be afforded the same opportunity.

I received a letter last week from the chairman of the Senate Ways and Means Committee stating that the Senate Ways and Means subcommittee has included appropriations and positions in Senate Bill 31 to continue the filing of intangible tax returns with the State Department of Revenue.

Counties that have not eliminated their share of the intangible tax, such as Marshall County, rely on this general fund revenue source more and more all the time because of the loss of other general fund income due to legislative action. Within the last several years the motor vehicle stamp tax, the feedlot cattle tax, the grain tax and the inheritance tax (all income sources for the general fund) have all been eliminated with no provision made for the counties to make up for this loss.

We are very appreciative of the efforts of the Department of Revenue in the processing of the intangible tax returns and we ask that no change be made to the current method of filing and processing these returns.

Thank you for your consideration.



Gayle Landoll
Marshall County Clerk
Legislative Committee Chairman
Kansas County Clerks' Association

Attachment 3
Assessment and Taxation
February 28, 1989




KANSAS DEPARTMENT OF REVENUE

Division of Taxation

Robert B. Docking State Office Building
Topeka, Kansas 66625-0001

MEMORANDUM

TO: THE HONORABLE AUDREY LANGWORTHY, CHAIRPERSON
SENATE COMMITTEE ON ASSESSMENT AND TAXATION

FROM: JOHN R. LUTTJOHANN, DIRECTOR OF TAXATION 
KANSAS DEPARTMENT OF REVENUE

RE: SENATE BILL NO. 222

DATE: FEBRUARY 28, 1989

Thank you for the opportunity to appear before you today in support of Senate Bill No. 222.

K.S.A. 12-1,101 through 12-1,110 provides for the implementation of the local intangibles tax. These statutes require the state to provide an intangibles tax form and a current listing of each taxing subdivision imposing such tax. The listing includes the rate of tax for each jurisdiction. The intangibles tax returns are filed with the individual income tax return. The Department is required to sort the intangibles tax return, by county and certify those returns to each county by June 30th. Since the intangibles tax is a local tax, the state does not benefit in any way from the processing of these returns.

The forms and listings expand the income tax booklet and lead to confusion by those taxpayers not required to file intangibles tax returns. Currently, fewer than 10% of the taxpayers filing an income tax return, are required to file an intangibles tax return.

This bill applies to those intangibles tax returns filed in 1990.

I would be happy to respond to any questions which you may have.

Attachment 4

Senate Assessment and Taxation

Director of Taxation (913) 296-3044 • Income & Inheritance Tax Bureau (913) 296-3051

Business Tax Bureau (913) 296-2461 • Mineral Tax Bureau (913) 296-7713

Audit Services Bureau (913) 296-7719

February 28, 1989

LEVYING A LOCAL INTANGIBLES TAX

Cities / Townships / Counties

**League of Kansas Municipalities
112 West Seventh Street
Topeka, Kansas 66603**

April, 1988

Attachment 5
Senate Assessment and Taxation
February 28, 1989

**LEVYING A LOCAL INTANGIBLES TAX
CITIES / TOWNSHIPS / COUNTIES**

Preface

One of the major local nonproperty tax revenue sources in Kansas is the intangibles tax, or "gross earnings tax" as it is now called. State laws authorize the governing bodies of counties, cities and townships to levy by ordinance or resolution a tax upon the gross earnings of residents derived from money, notes and other evidence of debt. Any taxpayer subject to tax liability is required to annually file an information return, together with their state income tax return. Within limits, local units may vary the rate, with the total tax not exceeding three percent. The tax is computed by the county, based on the state-filed returns, with the revenue collected and distributed to the levying unit, based on the residence of the individual or corporation. Substantial exemptions are granted for persons age 60 or over or disabled.

A large number of Kansas counties, cities and townships have abandoned the intangibles tax, either by not taking action to levy the tax or by repealing an existing tax, as a result of voter referendums or by governing body action. However, in 1988 there were at least 43 counties, 183 cities and 636 townships-- a total of 862 units--which levied the tax. As a result, it is second only to the general property tax as the most commonly levied tax in Kansas.

This report provides information to assist those local units which want to consider the levying of an intangibles tax for the future.

Additional copies of this report are available at \$5.00 each. It is not copyrighted and may be reproduced.

**League of Kansas Municipalities
112 West Seventh Street
Topeka, Kansas 66603**

April, 1988

PART I

INTRODUCTION AND CONTENTS

1. INTRODUCTION

This report provides information on the levying of a local intangibles tax, referred to by law as a gross earnings tax. Part II provides a summary and background information. Part III reviews current practices. Part IV provides forms for the levying of the tax. Part V reproduces the applicable state laws. Part VI reprints the state-prepared intangibles tax returns.

2. CONTENTS

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PART II

THE LOCAL INTANGIBLES TAX IN KANSAS

One of the major local nonproperty tax revenue sources in Kansas is the intangibles tax, or "gross earnings tax" as it is now called by state law. While a tax on intangibles began with statehood, the form of the tax has changed substantially in recent years. It has effectively changed from a normal, ad valorem property tax, to a state-levied tax, to a state-levied tax with local options to repeal or reduce it, to an entirely locally levied tax. It is no longer considered a form of property tax. It is a tax upon the "gross earnings derived from money, notes and other evidences of debt," as defined by statute.

A large number of Kansas counties, cities and townships have abandoned the intangibles tax, either by not taking action to levy the tax or by repealing an existing tax, as a result of voter referendums or governing body action. However, in 1988 there were at least 43 counties, 183 cities and 636 townships--a total of 862 units--which levied the tax. As a result, it is second only to the general property tax as the most commonly levied tax in Kansas.

This report generally reviews the Kansas intangibles tax, its history and its present status. Following a summary of the present intangibles tax law, current tax practices are summarized. Information as to revenue trends, and sections entitled "Some Pros and Cons" and "To Levy or Not to Levy" are then presented. Also included is information on the history of the intangibles tax, past repeals and referendums, and a summary of present practices by county. Forms for levying the tax are also included.

Summary of Intangibles Tax Law

(a) In Brief. State laws (K.S.A. 12-1,101 et seq. as amended) authorize the governing bodies of counties, cities and townships to levy by ordinance or resolution a tax upon the gross earnings of residents derived from money, notes and other evidence of debt. Taxpayers subject to tax liability are required to file annually an information return, together with their state income tax returns. Within limits, local units may vary the rate, with the total tax not exceeding three percent. The tax amount is computed by the county, with the revenue collected and distributed to the levying unit, based on the residence of the individual or corporation. Substantial exemptions are granted for persons age 60 or over or disabled.

(b) Method of Levying. The tax must be levied by an ordinance passed by the city governing body or by a resolution adopted by the board of county commissioners or the township board. Most units which now have the tax previously provided for levying the tax for a certain year "and thereafter," to avoid the need for annual reenactment.

(c) Timing of Levy. The ordinance or resolution which levies the tax for the first time must be passed on or before September 1, preceding the year in which the levy will commence. However, in order for the levying unit to be listed in state income tax return information, the ordinance or resolution must be certified to the county clerk prior to July 15 in order for the clerk to timely notify the state director of taxation.

(d) Tax Rate Options. The ordinance or resolution must specify the applicable tax rate. The tax rate of a county may not exceed three-fourths of one percent (.75%). The tax rate of a city or township may not exceed two and one-quarter percent (2.25%). The tax rate must be in multiples of one-eighth of one percent (1/8 of 1%).

(e) **Tax Base.** The base for the tax is the "gross earnings derived from money, notes and other evidence of debt." For most people, this means (a) interest from bank savings accounts and certificates of deposit, or interest or dividends from savings and loan associations, and (b) dividends or other income from corporate stocks. Certain intangibles income is exempt, such as interest on federal, state or local bonds or other evidence of debt. It is a tax on the gross earnings of that which is taxable; there are no exemptions or deductions as there are for the state net income tax, except for the \$5 tax minimum (see section (f), and the senior citizens and disabled exemptions (see section (h)).

(f) **Tax Minimum; Penalty.** Any tax amount which is less than \$5 is cancelled. The state's local intangibles tax return form states that a return need not be filed if the tax liability is less than \$5. The penalty on a person or corporation which fails to file a return is the amount of tax owed, plus a 50 percent penalty. There is no penalty for failure to file a return when a tax of less than \$5 is due.

(g) **Amount of Tax.** The amount of tax paid by an individual or corporation depends on both the applicable tax rate and the amount of taxable earnings. The amount of earnings, of course, depends on the amount of the intangibles or investment and the rate of return earned. As an example, an individual who invested \$100,000 and earned eight percent interest would receive \$8,000 in gross earnings and, if fully taxable, would pay a tax of \$240 at the full three percent rate. (This is equal to 0.24% of the principal invested.) Using this same interest earnings percentage and three percent total tax rate, an individual would pay \$120 on a \$50,000 investment, \$60 on a \$25,000 investment and \$30 on a \$12,500 investment.

(h) **Senior Citizens and Disabled Exemption.** The senior citizen exemption applies to persons 60 years of age or older. The disability exemption applies to persons who are disabled or blind, notwithstanding their age. This special exemption applies in an amount equal to the lesser of the following: (a) the amount of tax liability on the first \$5,000 of gross earnings, or (b) the amount of tax liability on the first \$5,000 of gross earnings reduced by the amount that the owner's income exceeds \$15,000, including the income of the spouse.

The effect of this exemption is that an eligible taxpayer with an income of less than \$15,000 may have intangibles earnings up to \$5,166 and pay no tax--the first \$5,000 of intangibles earnings is exempt and a three percent tax on the remaining \$166 would result in a tax liability of less than \$5 which need not be paid. As a result, such an eligible individual could have \$64,575 invested at eight percent interest and pay no local intangibles tax.

(i) **Information Returns.** The state director of taxation is required by law to include intangibles earnings report forms with state income tax forms. In addition, these returns include a current listing of levying units for which a notice of the existence of the tax has been received by the director of taxation by the preceding July 15 (see section (c), above).

(j) **Method of Collection.** As noted above, a copy of the levying ordinance or resolution must be certified to the county clerk. The tax amount levied by the county, city or township is determined by the county clerk, based on the reported taxable earnings and the applicable rate. The tax is due and payable at the same time as the payment of personal property taxes. The county treasurer includes a statement of the amount of intangibles tax owed with the personal property tax statement provided each taxpayer. The tax is collected by the county in the same manner as personal property taxes.

(k) **Distribution of Revenue.** Local intangibles tax collections are distributed to the levying units based on the residence of the individual or corporation. (The situs of the earnings is not relevant.) The county, city or township is to credit such revenue to its general fund. Special provisions exist as to townships within a county having the county unit road system--see K.S.A. Supp. 12-1,107.

(l) **Referendums.** The law permits voter petitions for a referendum to both levy the tax or to repeal the tax. The petitions must be signed by not less than five percent of the qualified electors of the levying unit. This means that a single petition may not apply to a city and county or a township and county levied tax--the tax is separately levied by each unit.

The ballot proposition to repeal the tax must cover the dual proposition of both repealing the tax and, at the same time, authorizing the imposition of property taxes, in addition to any tax lid amount, sufficient to off-set the revenue lost from elimination of the intangibles tax. Governing body action to repeal the tax, absent a referendum, does not result in increased property tax lid authority.

It should be noted that any referendum on this proposition is to be held "at the next state general election or general election held for the election of officers for such taxing subdivision," if an adequate petition is received. In other words, a county or township tax referendum should be held at a November election. A city tax referendum could be held in April if a city official election is held then, or at a November election.

It should also be noted that a voter referendum approving the dual proposition held at a November general election would not affect the following year's intangibles tax, since this occurs only when "such election is held prior to August in any year."

(m) **Reimposing the Tax.** The intangibles tax law specifically authorizes the levying of a gross earnings tax in the future, even if the voters at a referendum previously approved the repeal of the tax. K.S.A. Supp. 12-1,101 provides as follows: "Notwithstanding the provisions of this subsection to the contrary, the governing body of a county, city or township may either reimpose or submit to the electors of such subdivision a proposition to reimpose a tax on gross earnings derived from money, notes and other evidence of debt in the manner and at the rate prescribed by this section."

The fact that the tax was not levied in the past does not prohibit the levying of the tax in the future.

Local Intangibles Tax Practices--1988

Presented below is summary information on Kansas counties, cities and townships which levied a local intangibles tax in 1988, for 1989 purposes. (This same information appears in Part III of this report.) The information is based on reports from county clerks filed with the Kansas Department of Revenue and included in the "1987 Kansas Individual Income Tax Booklet."

1. Countywide. Counties in which the county, and all cities and all townships therein, levy the tax (Hodgeman, Kearny, Ness) 3
2. Countywide. Counties in which every taxpayer is subject to the tax (above 3 plus 40 others where a county tax exists) 43
3. Countywide. Counties in which no county, city or township levy is made (Allen, Chautauqua, Cherokee, Coffey, Comanche, Douglas, Elk, Ellis, Finney, Grant, Greenwood, Hamilton, Haskell, Jackson, Kiowa, Leavenworth, Linn, Miami, Montgomery,

Ariz, Rooks, Saline, Scott, Seward, Sheridan, Stanton, Stevens, Trego, Wichita, Woodson, Wyandotte) 31

- 4. Countywide. Counties in which either the county, or one or more cities or townships therein, levy the tax (105 less 31) 74
- 5. Counties Only. 43 (41.0%) of the 105 counties levy the tax; 62 (59.0%) do not.
- 6. Cities Only. 183 (29.2%) of the 627 cities levy the tax; 444 (70.8%) do not.
- 7. Townships Only. 636 (44.8%) of the 1,419 townships levy the tax; 783 (55.2%) do not.
- 8. Population. About 60 percent of the 1980 population of Kansas (2,364,236) lives either within the 31 counties where no tax exists, or within a city or township in the larger counties of Johnson, Sedgwick or Shawnee where no county tax exists. In addition, there are a number of cities and townships without the tax located in other counties. Of the 50 cities of over 5,000 population (1980), only the cities of Goodland and Hutchinson currently levy the tax. The 47 non-levying cities of over 5,000 population contain 57.6% of the population of Kansas. It is estimated that less than one-third of the residents of Kansas will be subject to an intangibles tax in 1988.
- 9. Levy Rates. The statutory maximum intangibles tax rate is .75% for counties and 2.25% for cities or townships, for a maximum of 3%. The tax may be levied in increments of one-eighth of one percent (.125%). All county levies are at the maximum. Of the 183 levying cities, all but 5 are at the 2.25% rate. Of the 636 levying townships, all but 34 are at the 2.25% rate.

Revenue Trends

For many years, while the uniform state-levied tax was in effect, the intangibles tax was one of the principal "growth revenues" of many local governments. For example, intangibles taxes levied in 1971, for 1972 purposes, totaled \$11.3 million, and increased up to \$23.2 million in 1981. As a result primarily of referendums to eliminate or reduce the tax, under the 1979 law and its 1982 revision, the statewide total has declined significantly since then. During the last several years, locally levied intangibles taxes have been levied as follows: 1982 - \$18,428,801; 1983 - \$12,480,126; 1984 - \$11,860,750; 1985 - \$11,914,990; 1986 - \$11,025,716; 1987 - \$9,908,247.

Reliable information as to how much the tax would produce if the maximum three percent combined rate was in effect in all counties, cities and townships is unavailable. However, following are the collection trends of certain cities and counties, showing the amount received in 1977 and 1987: Counties--Clay \$28,819 - \$75,985; Cowley \$57,342 - \$199,862; Dickinson \$34,798 - \$135,709; Doniphan \$27,055 - \$48,863; Harper \$17,989 - \$64,933; McPherson \$230,102 - \$434,353; and Cities--Beloit \$39,211 - \$128,288; Goodland \$36,942 - \$115,821; Harper \$9,809 - \$32,866; Hillsboro \$18,540 - \$66,408; Hutchinson \$359,449 - \$930,120; Marysville \$28,746 - \$122,640; Meade \$14,933 - \$42,588.

The total for these six counties and seven cities increased from \$903,725 in 1977 to \$2,398,436 in 1987, an increase of \$165.4%--more than 2½ times as much in 1987 as in 1977. Applying this same percentage increase statewide means that, if the tax was still in effect in every county, city and township, the total in 1987 would have been about \$48.3 million.

An example of intangible tax collection trends in terms of the mill levy require to replace the intangibles tax revenue is shown by the following figures from the City of Marysville, population 3,776:

<u>Year</u>	<u>Intangibles Tax Received</u>	<u>Mill Levy Equivalent</u>
1979	\$ 36,002	4.27
1980	37,607	4.31
1981	61,727	8.04
1982	73,362	9.54
1983	99,771	12.93
1984	111,449	14.20
1985	96,636	11.76
1986	104,390	12.38
1987	122,640	13.76

Some Pros and Cons

The intangibles tax is not a popular tax in some areas, as indicated by the fact that at some referendums to repeal the tax, there were more votes for repeal than there were individuals who paid the tax. Generally, those who view the intangibles tax as a kind of property tax find it reasonable, proper and equitable, and emphasize that it is also a low tax in comparison to general property taxes.

This argument stems from the view that an individual owning real estate with a market value of \$100,000, for example, would pay a general property tax substantially greater than another individual who owns securities with a market value of \$100,000. Such advocates often note that the \$100,000 may be invested in securities to produce a guaranteed, insured return, while the owner of real estate may be making very little, if any, profit from this investment.

Opponents of the intangibles tax often state that it amounts to double or triple taxation. This argument stems from the observation that the individual paid state and federal income taxes when the money was earned to invest in intangibles, and to tax the interest is double taxation. Opponents to this argument often note that a tax on intangibles was invented before anyone even thought about having state or federal income taxes, and only the interest, not the principal, is taxed.

Opponents often state that the intangibles tax discourages savings. On the con side of this argument is the observation that savings invested in real property are subject to taxation, so why shouldn't savings in the form of intangibles?

Some opponents have stated that an intangibles tax encourages investing in securities out-of-state, causing Kansas money to leave Kansas to avoid taxation. This is not true, unless the money is invested in tax exempt securities, in-state or out-of-state. The tax is based on the residence of the individual or person, not on the situs of the earnings.

An argument used by intangibles tax advocates is that a large share of the intangibles tax is shifted out-of-state. The Daicoff-Glass study, "Who Pays Kansas Taxes?," indicates that 42.34 percent of Kansas intangibles taxes is borne in Kansas. This shift out-of-state is due in part because the intangibles tax is a deduction under federal income tax laws.

Proponents of an intangibles tax note that, if the intangibles tax is repealed, the tax burden simply will be shifted to someone else, including those low income people who pay property taxes but have little investments.

Others state the intangibles tax is tough on the elderly who have saved all their lives. Proponents counterpoint with information as to the special exemption available to a person aged 60 or older or disabled and the \$15,000 income threshold exemption.

Some persons believe that a gross earnings tax is the most equitable and fair tax that local units in Kansas have the power to levy. Opponents counterpoint: "That doesn't mean it should be levied."

Other arguments and pros and cons exist, frequently based on how much the individual owns subject to taxation. Voter referendums have not been in any clear direction, although voter actions to repeal are most common. (See "Past Repeals and Referendums," below.) In some areas, where the voters have been advised as to who (number and income levels) actually pays most of the tax, the proposal has been defeated; in some areas, it is reported, a few individuals and corporations pay a large share of the tax.

To Levy or Not to Levy?

The decision to pass an ordinance or resolution to levy the tax, or not to levy such a tax, is a local policy position. Since the legal authority exists, to take no action is tantamount to voting no. A decision is effectively made, either by levying the tax or by not doing so--whether by voting to levy it or by not voting at all.

Some of the pros and cons are briefly discussed above. In addition to these kinds of arguments, a critical consideration to many local units is, "Do we need the money, now and in the future?" If the answer is yes, then a look at the options is advisable. For example, is an increase in general property taxes a better way to raise the revenue? If the answer is yes, then does the local unit have the authority to increase the necessary tax levy rate, and/or does it have authority to increase the total amount of general property taxes under the tax lid? In some units, the intangibles tax has been "traded off" for a local sales tax.

Another example of an option, again given the need for the money, is whether a local sales tax should be used instead. What are the relative advantages and equity considerations?

Finally, the matter of equity must be decided. Is a local gross earnings tax the fairest way available to raise money to finance public services? Does it improve the "mix" of local revenue sources?

History of the Intangibles Tax

An intangibles property tax is one of the oldest forms of taxation in Kansas. In early days, general property tax laws did not distinguish between physical property subject to ad valorem taxation and intangible property--often pieces of paper but with a market value and evidence of wealth. Following a constitutional amendment in 1924, a state law set the rate at 2.5 mills on the dollar value, followed by a five mill rate enacted by the 1927 legislature. In 1958, an option of five mills on the dollar value or three percent on the gross earnings from intangibles was provided, with a uniform three percent tax rate on earnings from money, notes and other evidence of debt enacted in 1970.

A variety of other changes were made in the intangibles tax law since then, including its extension to interest on savings and loan shares in 1970. At one time, school districts received a share of intangibles tax revenue, which was a deduction under the school foundation aid plan. However, in 1975 the distribution of the full state-levied three percent tax on intangibles earnings was changed to one-fourth (.75%

of the 3% tax) to the county and three-fourths (2.25% of the 3% tax) to the city or township in which the individual or corporation had residence. A 1976 law authorized county, city and township governing bodies to reduce or eliminate the tax, and a 1979 law authorized voter petitions for referendums to repeal the tax.

On March 5, 1982 the Kansas Supreme Court in the case of Von Ruden, Jr. v. Miller, 231 Kan. 1 stated: "We are forced to conclude the intangibles tax is a statewide tax and K.S.A. 1980 Supp. 79-3109(b) authorizes local governments to legislate a local reduction of or a total exemption from the tax as they determine in their discretion. This is an unauthorized delegation of legislative authority contrary to article 2, section 1 of the Kansas Constitution."

In response to this decision, the 1982 legislature completely repealed the previous state-levied intangibles tax, and enacted HB 3142 to authorize local units to levy a gross earnings tax on income from intangibles property. HB 3142 became K.S.A. 12-1,101 et seq, the present basic law.

The 1983 legislature made several more changes, including (1) the restoration of the requirement that individuals subject to the tax file informational returns with their state income tax forms, and (2) permitting the local governing body to reimpose the tax, notwithstanding its previous repeal. Minor changes were also made in 1984. No material changes were made in 1985 through 1988.

In 1985, the Kansas Supreme Court in the case of Cogswell v. Sherman County, 238 Kan. 438, upheld the constitutionality of the current law.

Past Repeals and Referendums

As noted in the section "History of the Intangibles Tax," statutory provisions to permit the repeal or reduction of the state-levied intangibles tax at the county, city or township level were declared unconstitutional in January 1982. Prior to this "local option" provision, the tax existed in all the existing 105 counties, 627 cities and 1,419 townships -- a total of 2,151 units. In early 1982, there were 307 Kansas local units that had acted to reduce or eliminate the tax, including 25 counties, 113 cities and 169 townships. Prior to the court decision noted above, in January of 1982, there were about 75 counties, 514 cities and 1,250 townships -- a total of 1,839 units -- which had neither repealed nor reduced the tax.

Referendums held prior to the 1982 law are no longer relevant, legally speaking. Prior to the 1982 law, there was a state-levied tax, with a local repeal option. Since the 1982 law, there is no local intangibles tax unless a positive act is taken by the local governing body. A number of local units have not exercised the local option of levying the tax since this was authorized in 1982, including most all of those units that had previously abolished the tax by referendum.

April 5, 1983 was the first election at which voter referendums to repeal the tax on intangibles were held under the 1982 state law. League records indicate that at least 35 cities held such referendums, with a vote "yes" to repeal in 22 and a "no" vote in 13. Some townships also had referendums at the April election, with mixed results.

At the August 1984 election, proposals to repeal the tax were approved in two counties and rejected in one city.

At the April 1985 election there were 18 voter propositions to repeal a city-levied tax. Nine passed and nine failed.

In 1986, at the April, August and November elections, 13 referendums on the intangibles tax were held in 11 cities; there were three cities which voted to eliminate the tax, and 8 which voted to retain it. One county (Geary) voted to eliminate the tax, while Norton voters decided to retain it.

At the April 1987 election, voters in six cities voted to remove the tax, and one city voted against levying it. Bourbon County voters voted to eliminate the tax.

At the April 1988 election, the voters of the City of Hanover rejected the proposal of eliminating the tax.

As the above referendum history indicates, no clear trends are evident, although the basic disposition of the voters tends to be against the intangibles tax, in the same manner that property tax increases are generally opposed. In many instances, the number of votes to eliminate the tax are known to exceed the number who are subject to the tax. In some areas, the comparatively few people who pay a significant amount of intangibles tax have successfully influenced the majority.

PART III

LOCAL INTANGIBLES TAX PRACTICES -- 1988

This report presents information on Kansas counties, cities and townships which levied a 1988 local intangibles tax to provide revenue for use in 1989. It includes a brief narrative summary of practices, a statistical summary by county, and a detailed listing by county of local intangibles tax rates, if any, of the county and each city and township therein.

The tax rate information in this bulletin is based on the table "1988 Intangibles Tax Rates" included in the 1987 Kansas Individual Income Tax Booklet published by the Kansas Department of Revenue. The Department's report is based on information supplied by county clerks.

In reviewing this information, it should be noted:

- The population figures are the adjusted and corrected 1980 federal census figures.
- The listed population of townships includes the population of any cities of the third class located therein. This population data for townships has been used since net township population figures--township population excluding cities of the third class--are not available.
- There are 12 Kansas cities with territory in more than one county. The summary information considers such a city to be located in the one county in which the largest proportion of the city's population resides. The detailed county listing includes such cities by county.

Narrative Summary

1. Countywide. Counties in which the county, and all cities and all townships therein, levy the tax (Hodgeman, Kearny, Ness) 3
2. Countywide. Counties in which every taxpayer is subject to the tax (above 3 plus 40 others where a county tax exists) 43
3. Countywide. Counties in which no county, city or township levy is made (Allen, Chautauqua, Cherokee, Coffey, Comanche, Douglas, Elk, Ellis, Finney, Grant, Greenwood, Hamilton, Haskell, Jackson, Kiowa, Leavenworth, Linn, Miami, Montgomery, Morris, Rooks, Saline, Scott, Seward, Sheridan, Stanton, Stevens, Trego, Wichita, Woodson, Wyandotte) 31
4. Countywide. Counties in which either the county, or one or more cities or townships therein, levy the tax (105 less 31) 74
5. Counties Only. 43 (41.0%) of the 105 counties levy the tax; 62 (59.0%) do not.
6. Cities Only. 183 (29.2%) of the 627 cities levy the tax; 444 (70.8%) do not.
7. Townships Only. 636 (44.8%) of the 1,419 townships levy the tax; 783 (55.2%) do not.
8. Population. About 60 percent of the 1980 population of Kansas (2,364,236) lives either within the 31 counties where no tax exists, or within a city or township in the larger counties of Johnson, Sedgwick or Shawnee where no county tax exists. In addition, there are a number of cities and townships without the tax located in other counties. Of the 50 cities of over 5,000 population (1980), only the cities

Goodland and Hutchinson currently levy the tax. The 47 non-levying cities of over 5,000 population contain 57.6% of the population of Kansas. It is estimated that less than one-third of the residents of Kansas will be subject to an intangibles tax in 1988.

9. Levy Rates. The statutory maximum intangibles tax rate is .75% for counties and 2.25% for cities or townships, for a maximum of 3%. The tax may be levied in increments of one-eighth of one percent (.125%). All county levies are at the maximum. Of the 183 levying cities, all but 5 are at the 2.25% rate. Of the 637 levying townships, all but 34 are at the 2.25% rate.

Changes in Levying Units

Kansas counties, cities and townships were authorized in 1982 to levy a gross earnings tax on intangibles. This act replaced the previous state levied tax with a local option to reduce or eliminate the tax. The number of levying units has declined since then. Following are the approximate number of units levying the tax in recent years. The year is the year of the levy.

	<u>1980</u>	<u>1982</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1988</u>
Counties	105	67	45	46	44	43
Cities	627	368	243	231	208	183
Townships	<u>1,419</u>	<u>890</u>	<u>724</u>	<u>711</u>	<u>690</u>	<u>636</u>
Total	2,151	1,325	1,012	988	942	862

Statistical Summary by County

The table on the following three pages summarizes, by county, 1988 local intangibles tax practices. It shows (1) the county government rate, if any, (2) the number of cities levying the tax compared to the number of cities therein, and (3) the number of townships levying the tax compared to the total within the county.

1988 Intangibles Tax Listing, By County

The final portion of this report lists by county the actual 1988 tax rate of the county and each city and township therein. The first column shows the 1980 federal census figures. As noted above, township population figures include residents within cities of the third class.

**1988 LOCAL INTANGIBLES TAXES FOR 1989
-SUMMARY BY COUNTY-**

<u>COUNTY</u>	<u>County % Rate</u>	<u>CITIES</u>		<u>TOWNSHIPS</u>	
		<u>No. Levying Tax</u>	<u>No. of Cities</u>	<u>No. Levying Tax</u>	<u>No. of Townships</u>
Allen	0	0	9	0	12
Anderson	0	0	7	1	15
Atchison	0	3	5	8	8
Barber	0	2	7	7	18
Barton	0	0	9	6	22
Bourbon	0	2	6	0	11
Brown	0	0	10	7	10
Butler	.75	2	13	10	29
Chase	.75	2	5	2	9
Chautauqua	0	0	6	0	12
Cherokee	0	0	8	0	14
Cheyenne	.75	1	2	7	8
Clark	.75	2	3	3	6
Clay	.75	3	7	17	18
Cloud	.75	4	6	6	18
Coffey	0	0	6	0	14
Comanche	0	0	3	0	4
Cowley	.75	0	7	16	25
Crawford	0	1	10	0	9
Decatur	.75	2	4	22	25
Dickinson	.75	0	9	15	24
Doniphan	.75	7	8	2	9
Douglas	0	0	4	0	9
Edwards	0	2	4	4	10
Elk	0	0	5	0	10
Ellis	0	0	4	0	9
Ellsworth	.75	0	5	13	19
Finney	0	0	2	0	7
Ford	.75	1	4	9	14
Franklin	0	0	8	1	16
Geary	0	0	3	2	8
Gove	.75	5	5	4	9
Graham	.75	2	3	11	13
Grant	0	0	1	0	3
Gray	.75	4	5	5	7
Greeley	0	1	2	0	3
Greenwood	0	0	7	0	15
Hamilton	0	0	2	0	8
Harper	.75	5	7	6	6
Harvey	0	3	7	8	15
Haskell	0	0	2	0	3
Hodgeman	.75	2	2	9	9
Jackson	0	0	9	0	15
Jefferson	0	3	8	2	12

<u>COUNTY</u>	<u>County % Rate</u>	<u>CITIES</u>		<u>TOWNSHIPS</u>	
		<u>No. Levying Tax</u>	<u>No. of Cities</u>	<u>No. Levying Tax</u>	<u>No. of Townships</u>
Jewell	.75	4	7	15	25
Johnson	0	2	20	0	9
Kearny	.75	2	2	7	7
Kingman	0	1	7	6	23
Kiowa	0	0	3	0	1
Labette	0	1	8	0	16
Lane	.75	1	1	5	8
Leavenworth	0	0	6	0	10
Lincoln	.75	2	4	6	20
Linn	0	0	6	0	11
Logan	.75	2	3	7	11
Lyon	0	2	9	2	11
Marion	.75	4	12	8	24
Marshall	.75	7	9	23	25
McPherson	.75	4	8	24	25
Meade	.75	2	3	8	9
Miami	0	0	4	0	13
Mitchell	.75	4	7	19	20
Montgomery	0	0	9	0	12
Morris	0	0	7	0	11
Morton	0	1	3	0	6
Nemaha	0	2	8	19	20
Neosho	0	2	7	4	12
Ness	.75	5	5	10	10
Norton	.75	4	5	2	5
Osage	0	0	9	10	16
Osborne	.75	4	5	23	23
Ottawa	0	0	5	1	20
Pawnee	0	1	4	6	21
Phillips	.75	7	8	9	25
Pottawatomie	0	2	11	6	23
Pratt	.75	0	7	4	7
Rawlins	.75	3	3	7	10
Reno	.75	11	14	27	31
Republic	.75	7	8	7	20
Rice	0	0	9	14	20
Riley	.75	3	5	13	14
Rooks	0	0	6	0	12
Rush	0	6	8	6	12
Russell	.75	3	8	8	12
Saline	0	0	6	0	18
Scott	0	0	1	0	7
Sedgwick	0	1	19	6	27
Seward	0	0	2	0	3
Shawnee	0	0	5	1	12
Sheridan	0	0	2	0	14
Sherman	.75	2	2	12	13

<u>COUNTY</u>	County <u>% Rate</u>	CITIES		TOWNSHIPS	
		No. Levying <u>Tax</u>	No. of <u>Cities</u>	No. Levying <u>Tax</u>	No. of <u>Townships</u>
Smith	.75	6	6	24	25
Stafford	0	2	6	14	21
Stanton	0	0	2	0	3
Stevens	0	0	2	0	6
Sumner	.75	2	11	20	30
Thomas	0	1	5	12	13
Trego	0	0	2	0	7
Wabaunsee	.75	3	7	11	13
Wallace	.75	1	2	4	4
Washington	.75	5	11	21	25
Wichita	0	0	1	0	1
Wilson	0	2	7	1	15
Woodson	0	0	3	0	10
Wyandotte	<u>0</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>2</u>
TOTAL	43 of 105	183	627	636	1,419

ALLEN COUNTY

COUNTY	15,654	0
CITIES (9)	11,353	0 of 9
Bassett	31	0
Elsmore	104	0
Gas	543	0
Humboldt	2,230	0
Iola	6,938	0
LaHarpe	687	0
Mildred	64	0
Moran	643	0
Savonburg	113	0
TOWNSHIPS (12)	5,799	0 of 12
Carlyle	279	0
Cottage Grove	305	0
Deer Creek	142	0
Elm	1,326	0
Elsmore	535	0
Geneva	163	0
Humboldt	279	0
Iola	902	0
Logan	263	0
Marmaton	956	0
Osage	347	0
Salem	302	0

ANDERSON COUNTY

COUNTY	8,749	0
CITIES (7)	4,720	0 of 7
Colony	474	0
Garnett	3,310	0
Greeley	405	0
Harris	80	0
Kincaid	192	0
Lone Elm	55	0
Westphalia	204	0
TOWNSHIPS (15)	5,439	1 of 15
Indian Creek	175	0
Jackson	433	0
Lincoln	239	0
Lone Elm	269	0
Monroe	495	0
North Rich	103	0
Ozark	661	0
Putnam	284	0
Reeder	523	0
Rich	369	0
Union	189	0
Walker	591	0
Washington	298	2.25
Welda	330	0
Westphalia	480	0

ATCHISON COUNTY

COUNTY	18,397	0
CITIES (5)	12,670	3 of 5
Atchison	11,407	0
Effingham	634	0
Huron	107	2.25
Lancaster	274	2.25
Muscotah	248	2.25
TOWNSHIPS (8)	6,990	8 of 8
Benton	1,173	2.25
Center	692	2.25
Grasshopper	744	2.25
Kapioma	339	2.25
Lancaster	878	2.25
Mount Pleasant	778	2.25
Shannon	1,867	2.25
Walnut	519	2.25

BARBER COUNTY

COUNTY	6,548	0
CITIES (7)	4,777	2 of 7
Hardtner	336	0
Hazelton	143	2.25
Isabel	137	0
Kiowa	1,409	0
Medicine Lodge	2,384	0
Sharon	283	2.25
Sun City	85	0
TOWNSHIPS (18)	6,548	7 of 18
Aetna	37	0
Deerhead	30	0
Eagle	97	0
Elm Mills	100	1.50
Elwood	446	0
Hazelton	251	0
Kiowa	1,532	0
Lake City	94	2.25
McAdoo	32	2.25
Medicine Lodge	2,810	0
Mingona	89	0
Moore	45	2.25
Nippawalla	51	2.25
Ridge	41	0
Sharon	486	2.25
Sun City	131	0
Turkey Creek	45	0
Valley	231	2.25

BARTON COUNTY

COUNTY	31,343	0
CITIES (9)	24,464	0 of 9
Albert	236	0
Claflin	764	0
Ellinwood	2,508	0
Galatia	69	0
Great Bend	16,608	0
Hoisington	3,678	0
Olmitz	140	0
Pawnee Rock	409	0
Susank	52	0
TOWNSHIPS (22)	8,549	6 of 22
Albion	90	0
Beaver	185	2.25
Buffalo	529	2.25
Cheyenne	316	0
Clarence	163	2.25
Cleveland	91	0
Comanche	362	2.25
Eureka	147	0
Fairview	156	0
Grant	119	0
Great Bend	1,918	0
Independent	914	2.00
Lakin	346	2.25
Liberty	316	0
Logan	195	0
North Homestead	133	0
Pawnee Rock	536	0
South Bend	750	0
South Homestead	480	0
Union	161	0
Walnut	556	0
Wheatland	86	0

BOURBON COUNTY

COUNTY	15,969	0
CITIES (6)	10,178	2 of 6
Bronson	414	0
Fort Scott	8,893	0
Fulton	194	2.25
Mapleton	121	0
Redfield	185	2.25
Uniontown	371	0
TOWNSHIPS (11)	7,076	0 of 11
Drywood	406	0
Franklin	324	0
Freedom	490	0
Marion	1,301	0
Marmaton	751	0
Millcreek	528	0
Osage	374	0
Pawnee	333	0
Scott	2,090	0
Timberhill	302	0
Walnut	177	0

BROWN COUNTY

COUNTY	11,955	0
CITIES (10+1 Pt)	7,455	0 of 10
Everest	331	0
Fairview	258	0
Hamlin	80	0
Hiawatha	3,702	0
Horton	2,130	0
Morrill	336	0
Powhattan	95	0
Reserve	105	0
Robinson	324	0
Sabetha (Pt-Nem.)	9	0
Willis	85	0
TOWNSHIPS (10)	6,116	7 of 10
Hamlin	419	2.25
Hiawatha	859	2.25
Irving	298	2.25
Mission	764	0
Morrill	644	2.25
Padonia	339	0
Powhattan	875	0
Robinson	589	2.25
Walnut	731	2.25
Washington	598	2.25

BUTLER COUNTY

COUNTY	44,782	.75
CITIES (13)	28,694	2 of 13
Andover	2,801	0
Augusta	6,968	0
Benton	609	0
Cassoday	122	0
Douglass	1,450	0
Elbing	175	0
El Dorado	11,551	0
Latham	148	0
Leon	667	0
Potwin	563	2.25
Rose Hill	1,557	0
Towanda	1,332	0
Whitewater	751	2.25
TOWNSHIPS (29)	26,263	10 of 29
Augusta	1,074	2.25
Benton	1,404	0
Bloomington	316	0

Bruno	94	0
Chelsea	99	0
Clay	112	0
Clifford	260	2.25
Douglass	1,834	0
El Dorado	1,415	0
Fairmount	464	0
Fairview	384	0
Glencoe	254	0
Hickory	101	0
Lincoln	273	2.25
Little Walnut	880	0
Logan	96	2.25
Milton	1,093	1.50
Murdock	276	2.25
Pleasant	2,938	0
Plum Grove	763	0
Prospect	986	2.25
Richland	963	2.25
Rock Creek	228	0
Rosalia	525	2.25
Spring	1,055	0
Sycamore	330	0
Towanda	2,040	0
Union	205	0
Walnut	501	2.25

CHASE COUNTY

COUNTY	3,309	.75
CITIES (5)	1,875	2 of 5
Cedar Point	66	0
Cottonwood Falls	954	2.25
Elmdale	109	0
Matfield Green	71	0
Strong City	675	2.25
TOWNSHIPS (9)	3,309	2 of 9
Bazaar	95	0
Cedar	167	0
Cottonwood	235	0
Diamond Creek	311	0
Falls	1,125	2.25
Homestead	108	2.25
Matfield	175	0
Strong	797	0
Toledo	296	0

CHAUTAUQUA COUNTY

COUNTY	5,016	0
CITIES (6)	3,112	0 of 6
Cedar Vale	848	0
Chautauqua	156	0
Elgin	139	0
Niotaze	104	0
Peru	286	0
Sedan	1,579	0
TOWNSHIPS (12)	5,016	0 of 12
Belleville	810	0
Caneyville	88	0
Center	105	0
Harrison	158	0
Hendricks	241	0
Jefferson	955	0
Lafayette	86	0
Little Caney	298	0
Salt Creek	139	0
Sedan	1,878	0
Summit	126	0
Washington	132	0

CHEROKEE COUN'		
COUNTY	22,304	0
CITIES (8)	13,491	0 of 8
Baxter Springs	4,730	0
Columbus	3,426	0
Galena	3,587	0
Roseland	119	0
Scammon	501	0
Treece	194	0
Weir	705	0
West Mineral	229	0
TOWNSHIPS (14)	9,355	0 of 14
Cherokee	374	0
Crawford	559	0
Garden	2,462	0
Lola	390	0
Lowell	547	0
Lyon	669	0
Mineral	291	0
Neosho	349	0
Pleasant View	576	0
Ross	921	0
Salamanca	559	0
Shawnee	480	0
Sheridan	302	0
Spring Valley	876	0

CHEYENNE COUNTY		
COUNTY	3,678	.75
CITIES (2)	2,156	1 of 2
Bird City	546	2.25
St. Francis	1,610	0
TOWNSHIPS (8)	3,678	7 of 8
Benkelman	77	2.25
Bird City	947	2.25
Calhoun	88	2.25
Cherry Creek	114	2.25
Cleveland Run	82	2.25
Jaqua	75	2.25
Orlando	91	0
Wano	2,204	2.25

CLARK COUNTY		
COUNTY	2,599	.75
CITIES (3)	1,919	2 of 3
Ashland	1,096	0
Englewood	111	2.25
Minneola	712	2.25
TOWNSHIPS (6)	2,599	3 of 6
Appleton	908	2.25
Center	1,238	0
Englewood	197	2.25
Lexington	84	2.25
Liberty	42	0
Sitka	130	0

CLAY COUNTY		
COUNTY	9,802	.75
CITIES (6+2 Pt)	6,690	3 of 7
Clay Center	4,948	0
Clifton (Pt.-Wash.)	324	0
Green	155	2.25
Longford	109	2.25
Morganville	261	2.25
Oak Hill	35	0
Vining (Pt.-Wash.)	55	0
Wakefield	803	0

TOWNSHIPS (4,854	17 of 18
Athelstane	194	2.25
Blaine	293	2.25
Bloom	122	2.25
Chapman	264	2.25
Clay Center	383	2.25
Exeter	115	2.25
Five Creeks	171	2.25
Garfield	159	2.25
Gill	150	2.25
Goshen	110	2.25
Grant	144	2.25
Hayes	221	2.25
Highland	376	2.25
Mulberry	501	0
Oakland	108	2.25
Republican	971	2.25
Sherman	394	0
Union	178	2.25

CLOUD COUNTY		
COUNTY	12,494	.75
CITIES (6+1 Pt.)	9,625	4 of 6
Aurora	130	2.25
Clyde	909	2.25
Concordia	6,847	0
Glasco	710	0
Jamestown	440	2.25
Miltonvale	588	2.25
Simpson (Pt.-Mitch.)	1	0

TOWNSHIPS (18)	5,647	6 of 18
Arion	137	.50
Aurora	230	2.25
Buffalo	152	0
Center	196	0
Colfax	95	2.25
Elk	1,055	.50
Grant	551	1.00
Lawrence	230	0
Lincoln	356	0
Lyon	148	0
Meredith	104	0
Nelson	172	0
Oakland	70	0
Shirley	226	2.25
Sibley	239	0
Solomon	855	0
Starr	757	0
Summit	74	0

COFFEY COUNTY		
COUNTY	9,370	0
CITIES (6)	6,100	0 of 6
Burlington	2,901	0
Gridley	404	0
Lebo	966	0
LeRoy	701	0
New Strawn	457	0
Waverly	671	0

TOWNSHIPS (14)	6,469	0 of 14
Avon	275	0
Burlington	363	0
Hampden	105	0
Key West	225	0
LeRoy	792	0
Liberty	723	0
Lincoln	1,205	0
Neosho	173	0
Ottumwa	742	0
Pleasant	270	0
Pottawatomie	239	0
Rock Creek	1,000	0
Spring Creek	160	0
Star	197	0

COMANCHE COUNTY

COUNTY	2,554	0
CITIES (3)	1,770	0 of 3
Coldwater	989	0
Protection	684	0
Wilmore	97	0
TOWNSHIPS (4)	2,554	0 of 4
Avilla	111	0
Coldwater	1,359	0
Powell	156	0
Protection	928	0

COWLEY COUNTY

COUNTY	36,824	.75
CITIES (7+1 Pt)	26,096	0 of 7
Arkansas City	13,201	0
Atlanta	256	0
Burden	518	0
Cambridge	113	0
Dexter	366	0
Geuda Springs (Pt.-Sum.)	15	0
Udall	891	0
Winfield	10,736	0
TOWNSHIPS (25)	12,887	16 of 25
Beaver	225	2.25
Bolton	1,681	0
Cedar	78	0
Creswell	2,290	2.25
Dexter	570	0
Fairview	226	2.25
Grant	93	0
Harvey	118	0
Liberty	199	2.25
Maple	473	2.25
Ninnescah	1,142	2.25
Omnia	358	2.25
Otter	73	0
Pleasant Valley	1,027	2.25
Richland	170	2.25
Rock Creek	233	2.25
Salem	273	2.25
Sheridan	144	2.25
Silver Creek	707	0
Silverdale	376	2.25
Spring Creek	89	0
Tisdale	305	0
Vernon	709	2.25
Walnut	1,105	2.25
Windsor	223	2.25

CRAWFORD COUNTY

COUNTY	37,916	0
CITIES (10)	28,803	1 of 10
Arcadia	460	0
Arma	1,676	0
Cherokee	775	0
Frontenac	2,586	0
Girard	2,888	0
Hepler	165	2.25
McCune	528	0
Mulberry	647	0
Pittsburg	18,770	0
Walnut	308	0
TOWNSHIPS (9)	13,025	0 of 9
Baker	3,330	0
Crawford	761	0
Grant	368	0
Lincoln	1,048	0
Osage	853	0
Sheridan	1,619	0
Sherman	549	0

Walnut	343	0
Washington	54	0

DECATUR COUNTY

COUNTY	4,509	.75
CITIES (4+1 Pt.)	2,900	2 of 4
Clayton (Pt.-Nort.)	9	2.25
Dresden	84	0
Jennings	194	0
Norcatur	226	2.25
Oberlin	2,387	2.25
TOWNSHIPS (25)	2,122	22 of 25
Allison	67	2.25
Altory	36	2.25
Bassettville	53	2.25
Beaver	105	0
Center	63	2.25
Cook	55	2.25
Custer	48	2.25
Dresden	200	0
Finley	91	2.25
Garfield	46	2.25
Grant	45	2.25
Harlan	75	2.25
Jennings	248	2.25
Liberty	62	2.25
Lincoln	268	2.25
Logan	65	2.25
Lyon	34	2.25
Oberlin	101	2.25
Olive	109	2.25
Pleasant Valley	82	2.25
Prairie Dog	72	2.25
Roosevelt	42	2.25
Sappa	55	0
Sherman	58	2.25
Summit	42	2.25

DICKINSON COUNTY

COUNTY	20,175	.75
CITIES (9)	13,401	0 of 9
Abilene	6,572	0
Carlton	49	0
Chapman	1,255	0
Enterprise	839	0
Herington	2,930	0
Hope	468	0
Manchester	98	0
Solomon	1,018	0
Woodbine	172	0
TOWNSHIPS (24)	10,673	15 of 24
Banner	159	2.25
Buckeye	411	2.25
Center	1,298	2.25
Cheever	149	0
Flora	243	0
Fragrant Hill	239	2.25
Garfield	183	2.25
Grant	1,037	2.25
Hayes	233	2.25
Holland	144	2.25
Hope	659	2.25
Jefferson	224	2.25
Liberty	424	0
Lincoln	1,618	0
Logan	246	0
Lyon	269	0
Newbern	320	0
Noble	1,719	0
Ridge	177	2.25
Rinehart	208	0
Sherman	140	2.25
Union	212	2.25
Wheatland	161	2.25
Willowdale	200	2.25

DONIPHAN COUNTY

COUNTY	9,268	.75
CITIES (8)	5,484	7 of 8
Denton	156	2.25
Elwood	1,275	2.25
Highland	954	2.25
Leona	73	0
Severance	134	2.25
Troy	1,240	2.25
Wathena	1,418	2.25
White Cloud	234	2.25

TOWNSHIPS (9)	9,268	2 of 9
Burr Oak	232	2.25
Center	1,944	0
Independence	347	0
Iowa	1,843	2.25
Marion	264	0
Union	390	0
Washington	3,459	0
Wayne	265	0
Wolf River	524	0

DOUGLAS COUNTY

COUNTY	67,640	0
CITIES (4)	59,077	0 of 4
Baldwin City	2,829	0
Eudora	2,934	0
Lawrence	52,738	0
Lecompton	576	0

TOWNSHIPS (9)	14,902	0 of 9
Clinton	275	0
Eudora	3,821	0
Grant	430	0
Kanwaka	704	0
Lecompton	1,250	0
Marion	600	0
Palmyra	4,471	0
Wakarusa	2,246	0
Willow Springs	1,105	0

EDWARDS COUNTY

COUNTY	4,271	0
CITIES (4)	3,023	2 of 4
Belpre	154	0
Kinsley	2,074	0
Lewis	551	2.25
Offerle	244	2.25

TOWNSHIPS (10)	2,197	4 of 10
Belpre	277	0
Franklin	137	0
Jackson	118	2.25
Kinsley	201	2.25
Lincoln	174	0
Logan	62	0
North Brown	97	0
South Brown	110	0
Trenton	333	2.25
Wayne	688	2.25

ELK COUNTY

COUNTY	3,918	0
CITIES (5)	2,400	0 of 5
Elk Falls	151	0
Grenola	335	0
Howard	965	0
Longton	396	0
Moline	553	0

TOWNSHIPS (10)	3,918	0 of 10
Elk Falls	261	0
Greenfield	423	0
Howard	1,163	0
Liberty	132	0
Longton	506	0
Oak Valley	136	0
Painterhood	94	0
Paw Paw	191	0
Union Center	199	0
Wildcat	813	0

ELLIS COUNTY

COUNTY	26,098	0
CITIES (4)	19,900	0 of 4
Ellis	2,062	0
Hays	16,301	0
Schoenchen	209	0
Victoria	1,328	0

TOWNSHIPS (9)	7,735	0 of 9
Big Creek	3,336	0
Buckeye	315	0
Catherine	292	0
Ellis	482	0
Freedom	208	0
Herzog	972	0
Lookout	591	0
Victoria	1,060	0
Wheatland	479	0

ELLSWORTH COUNTY

COUNTY	6,640	.75
CITIES (5)	4,896	0 of 5
Ellsworth	2,465	0
Holyrood	567	0
Kanopolis	729	0
Lorraine	157	0
Wilson	978	0

TOWNSHIPS (19)	4,175	13 of 19
Ash Creek	76	2.25
Black Wolf	99	2.25
Carneiro	65	0
Clear Creek	110	2.25
Columbia	92	2.25
Ellsworth	979	0
Empire	78	2.25
Garfield	44	2.25
Green Garden	250	0
Langley	81	0
Lincoln	38	2.25
Mulberry	36	2.25
Noble	103	2.25
Palacky	66	2.25
Sherman	103	0
Thomas	78	2.25
Trivoli	80	2.25
Valley	700	2.25
Wilson	1,097	0

FINNEY COUNTY

COUNTY	23,825	0
CITIES (2)	19,072	0 of 2
Garden City	18,256	0
Holcomb	816	0
TOWNSHIPS (7)	5,569	0 of 7
Garden City	2,724	0
Garfield	342	0
Ivanhoe	298	0
Pierceville	422	0
Pleasant Valley	118	0
Sherlock	1,436	0
Terry	229	0

FORD COUNTY

COUNTY	24,315	.75
CITIES (4)	19,752	1 of 4
Bucklin	786	2.25
Dodge City	18,001	0
Ford	272	0
Spearville	693	0
TOWNSHIPS (14)	6,314	9 of 14
Bloom	132	2.25
Bucklin	943	2.25
Concord	99	2.25
Dodge	884	2.25
Enterprise	633	0
Fairview	320	0
Ford	424	2.25
Grandview	783	0
Richland	319	2.25
Royal	107	0
Sodville	129	2.25
Spearville	1,172	2.25
Wheatland	235	2.25
Wilburn	134	0

FRANKLIN COUNTY

COUNTY	22,062	0
CITIES (8)	15,073	0 of 8
Lane	249	0
Ottawa	11,016	0
Pomona	868	0
Princeton	244	0
Rantoul	212	0
Richmond	510	0
Wellsville	1,612	0
Williamsburg	362	0
TOWNSHIPS (16)	11,046	1 of 16
Appanoose	257	0
Centropolis	758	0
Cutler	714	0
Franklin	2,219	0
Greenwood	347	0
Harrison	420	0
Hayes	314	0
Homewood	411	2.25
Lincoln	475	0
Ohio	621	0
Ottawa	923	0
Peoria	514	0
Pomona	1,080	0
Pottawatomie	561	0
Richmond	780	0
Williamsburg	652	0

GEARY COUNTY

COUNTY	29,852	0
CITIES (3)	20,959	0 of 3
Grandview Plaza	1,189	0
Junction City	19,305	0
Milford	465	0
TOWNSHIPS (8)	10,547	2 of 8
Blakely	94	0
Jackson	100	0
Jefferson	1,740	0
Liberty	286	0
Lyon	272	0
Milford	1,285	2.25
Smoky Hill	6,625	0
Wingfield	145	2.25

GOVE COUNTY

COUNTY	3,726	.75
CITIES (5)	2,109	5 of 5
Gove City	148	2.25
Grainfield	417	2.25
Grinnell	410	2.25
Park	183	2.25
Quinter	951	2.25
TOWNSHIPS (9)	3,726	4 of 9
Baker	1,400	2.25
Gaeland	80	0
Gove	293	2.25
Grainfield	585	2.25
Grinnell	678	2.25
Jerome	154	0
Larrabee	102	0
Lewis	26	0
Payne	408	0

GRAHAM COUNTY

COUNTY	3,995	.75
CITIES (3)	2,448	2 of 3
Bogue	197	2.25
Hill City	2,028	0
Morland	223	2.25
TOWNSHIPS (13)	3,995	11 of 13
Allodium	102	2.25
Bryant	231	2.25
Gettysburg	110	2.25
Graham	76	2.25
Happy	108	2.25
Hill City	2,205	0
Indiana	65	2.25
Millbrook	215	2.25
Morlan	112	0
Nicodemus	81	2.25
Pioneer	67	2.25
Solomon	317	2.25
Wildhorse	306	2.25

GRANT COUNTY

COUNTY	6,977	0
CITIES (1)	4,653	0 of 1
Ulysses	4,653	0
TOWNSHIPS (3)	6,977	0 of 3
Lincoln	5,832	0
Sherman	536	0
Sullivan	609	0

GRAY COUNTY

COUNTY	5,138	.75
CITIES (5)	3,027	4 of 5
Cimarron	1,491	2.25
Copeland	323	2.25
Ensign	209	2.25
Ingalls	274	2.25
Montezuma	730	0
TOWNSHIPS (7)	5,138	5 of 7
Cimarron	1,937	2.25
Copeland	574	2.25
East Hess	396	2.25
Foote	152	2.25
Ingalls	595	0
Logan	197	0
Montezuma	1,287	2.25

GREELEY COUNTY

COUNTY	1,845	0
CITIES (2)	1,092	1 of 2
Horace	137	0
Tribune	955	2.25
TOWNSHIPS (3)	1,845	0 of 3
Colony	235	0
Harrison	185	0
Tribune	1,425	0

GREENWOOD COUNTY

COUNTY	8,764	0
CITIES (7)	5,757	0 of 7
Climax	81	0
Eureka	3,425	0
Fall River	173	0
Hamilton	363	0
Madison	1,099	0
Severy	447	0
Virgil	169	0
TOWNSHIPS (15)	5,339	0 of 15
Bachelor	195	0
Eureka	369	0
Fall River	239	0
Janesville	665	0
Lane	238	0
Madison	1,431	0
Otter Creek	238	0
Pleasant Grove	66	0
Quincy	195	0
Salem	48	0
Salt Springs	388	0
Shell Rock	238	0
South Salem	137	0
Spring Creek	122	0
Twin Grove	770	0

HAMILTON COUNTY

COUNTY	2,514	0
CITIES (2)	1,736	0 of 2
Coolidge	82	0
Syracuse	1,654	0
TOWNSHIPS (8)	2,514	0 of 8
Bear Creek	81	0
Coolidge	182	0
Kendall	103	0
Lamont	108	0
Liberty	32	0
Medway	39	0
Richland	40	0
Syracuse	1,929	0

HARPER COUNTY

COUNTY	7,778	.75
CITIES (7)	5,421	5 of 7
Anthony	2,661	2.25
Attica	730	0
Bluff City	95	2.25
Danville	71	2.25
Freeport	12	0
Harper	1,823	2.25
Waldron	29	2.25
TOWNSHIPS (6)	3,294	6 of 6
Township No. 1	1,206	2.25
Township No. 2	270	2.25
Township No. 3	554	2.25
Township No. 4	318	2.25
Township No. 5	551	2.25
Township No. 6	395	2.25

HARVEY COUNTY

COUNTY	30,531	0
CITIES (6+1 Pt.)	25,149	3 of 7
Burrton	976	2.25
Halstead	1,994	0
Hesston	3,013	0
Newton	16,332	0
North Newton	1,222	2.00
Sedgwick (Pt.-Sed.)	1,343	0
Walton	269	2.25
TOWNSHIPS (15)	12,205	8 of 15
Alta	242	2.25
Burrton	1,211	0
Darlington	527	0
Emma	3,618	2.25
Garden	296	2.25
Halstead	378	0
Highland	386	2.25
Lake	219	2.25
Lakin	346	0
Macon	632	0
Newton	1,708	2.25
Pleasant	323	2.25
Richland	211	0
Sedgwick	1,682	2.25
Walton	426	0

HASKELL COUNTY

COUNTY	3,814	0
CITIES (2)	2,410	0 of 2
Satanta	1,117	0
Sublette	1,293	0
TOWNSHIPS (3)	3,814	0 of 3
Dudley	1,541	0
Haskell	1,721	0
Lockport	552	0

HODGEMAN COUNTY

COUNTY	2,269	.75
CITIES (2)	1,119	2 of 2
Hanston	257	2.25
Jetmore	862	2.25
TOWNSHIPS (9)	2,269	9 of 9
Benton	47	2.25
Center	1,098	2.25
Hallet	69	2.25
Marena	500	2.25
North Roscoe	76	2.25
Sawlog	124	2.25
South Rosco	99	2.25
Sterling	163	2.25
Valley	93	2.25

JACKSON COUNTY

COUNTY	11,644	0
CITIES (9)	5,184	0 of 9
Circleville	164	0
Delia	181	0
Denison	231	0
Holton	3,132	0
Hoyt	536	0
Mayetta	287	0
Netawaka	218	0
Soldier	165	0
Whiting	270	0
TOWNSHIPS (15)	8,512	0 of 15
Adrian	125	0
Banner	329	0
Cedar	1,164	0
Douglas	1,711	0
Franklin	600	0
Garfield	600	0
Grant	211	0
Jefferson	517	0
Liberty	416	0
Lincoln	756	0
Netawaka	474	0
Solider	493	0
Straight Creek	193	0
Washington	453	0
Whiting	470	0

JEFFERSON COUNTY

COUNTY	15,207	0
CITIES (8)	6,329	3 of 8
McLouth	700	2.25
Meriden	707	2.25
Nortonville	692	2.25
Oskaloosa	1,092	0
Ozawkie	472	0
Perry	907	0
Valley Falls	1,189	0
Winchester	570	0
TOWNSHIPS (12)	15,207	2 of 12
Delaware	1,981	0
Fairview	669	0
Jefferson	1,241	2.25
Kaw	1,301	0
Kentucky	1,453	0
Norton	1,016	2.25
Oskaloosa	1,776	0
Ozawkie	950	0
Rock Creek	2,234	0
Rural	588	0
Sarcoxie	644	0
Union	1,354	0

JEWELL COUNTY

COUNTY	5,241	.75
CITIES (7)	2,767	4 of 7
Burr Oak	366	2.25
Esbon	234	2.25
Formoso	166	0
Jewell	589	2.25
Mankato	1,205	2.25
Randall	154	0
Webber	53	0

TOWNSHIPS (25)	5,241	15 of 25
Allen	68	0
Athens	105	0
Browns creek	71	0
Buffalo	723	0
Burr Oak	473	2.25
Calvin	73	0
Center	1,366	0
Erving	86	0
Esbon	358	2.25
Grant	280	2.25
Harrison	71	1.00
Highland	67	1.50
Holmwood	71	2.25
Ionia	153	2.25
Jackson	191	2.25
Limestone	103	2.25
Montana	118	0
Odessa	74	1.00
Prairie	250	0
Richland	39	1.25
Sinclair	111	2.25
Vicksburg	60	2.25
Walnut	113	2.25
Washington	115	0
Whitemound	102	2.25

JOHNSON COUNTY

COUNTY	270,269	0
CITIES (18+2 Pt.)	252,711	2 of 20
Countryside	346	0
DeSoto	2,061	0
Edgerton	1,214	0
Fairway	4,619	0
Gardner	2,392	0
Lake Quivira (Pt.-Wy.)	1,029	0
Leawood	13,360	0
Lenexa	18,639	0
Merriam	10,794	0
Mission	8,643	0
Mission Hills	3,904	.25
Mission Woods	213	0
Olathe	37,258	0
Overland Park	81,784	0
Prairie Village	24,657	0
Roeland Park	7,962	0
Shawnee	29,653	0
Spring Hill (Pt.-Miami)	1,963	0
Westwood	1,783	.125
Westwood Hills	437	0
TOWNSHIPS (9)	17,558	0 of 9
Aubry	2,989	0
Gardner	2,595	0
Lexington	1,978	0
McCamish	922	0
Monticello	2,813	0
Olathe	1,564	0
Oxford	2,491	0
Shawnee	620	0
Spring Hill	1,586	0

KEARNY COUNTY			Oswego	2,218	0
			Parsons	12,898	0
COUNTY	3,435	.75	TOWNSHIPS (16)	8,815	0 of 16
CITIES (2)	2,361	2 of 2	Canada	281	0
Deerfield	538	2.25	Elm Grove	947	0
Lakin	1,823	2.25	Fairview	281	0
TOWNSHIPS (7)	3,435	7 of 7	Hackberry	466	0
Deerfield	713	2.25	Howard	388	0
East Hibbard	152	2.25	Labette	323	0
Hartland	126	2.25	Liberty	485	0
Kendall	109	2.25	Montana	240	0
Lakin	2,078	2.25	Mound Valley	862	0
Southside	190	2.25	Mount Pleasant	1,342	0
West Hibbard	67	2.25	Neosho	199	0
			North	618	0
KINGMAN COUNTY			Osage	689	0
COUNTY	8,960	0	Oswego	326	0
CITIES (7)	4,966	1 of 7	Richland	372	0
Cunningham	540	0	Walton	996	0
Kingman	3,563	0	LANE COUNTY		
Nashville	127	0	COUNTY	2,472	.75
Norwich	476	0	CITIES (1)	1,390	1 of 1
Penalosa	31	0	Dighton	1,390	2.25
Spivey	83	0	TOWNSHIPS (8)	2,472	5 of 8
Zenda	146	2.25	Alamota	102	0
TOWNSHIPS (23)	5,197	6 of 23	Blaine	138	2.25
Allen	114	0	Cheyenne	333	0
Belmont	134	0	Cleveland	45	2.25
Bennett	647	0	Dighton	1,577	2.25
Canton	111	0	Spring Creek	95	0
Chikaskia	168	0	White Rock	46	2.25
Dale	217	2.25	Wilson	136	2.25
Dresden	402	0	LEAVENWORTH COUNTY		
Eagle	159	0	COUNTY	54,809	0
Eureka	147	2.25	CITIES (6)	43,113	0 of 6
Evan	425	0	Basehor	1,483	0
Galesburg	259	0	Easton	460	0
Hoosier	185	0	Lansing	5,307	0
Kingman	184	2.25	Leavenworth	33,656	0
Liberty	220	0	Linwood	343	0
Ninnescah	258	0	Tonganoxie	1,864	0
Peters	29	0	TOWNSHIPS (10)	21,153	0 of 10
Richland	139	0	Alexandria	629	0
Rochester	248	2.25	Delaware	6,031	0
Rural	374	0	Easton	1,178	0
Union	123	2.25	Fairmount	3,121	0
Valley	130	0	High Prairie	1,312	0
Vinita	208	2.25	Kickapoo	1,394	0
White	316	0	Reno	764	0
KIOWA COUNTY			Sherman	1,772	0
COUNTY	4,046	0	Stranger	1,438	0
CITIES (3)	2,994	0 of 3	Tonganoxie	3,514	0
Greensburg	1,885	0			
Haviland	770	0			
Mullinville	339	0			
TOWNSHIPS (1)	4,046	0 of 1			
Kiowa Rural	4,046	0			
LABETTE COUNTY					
COUNTY	25,682	0			
CITIES (8)	19,125	1 of 8			
Altamont	1,054	0			
Bartlett	163	0			
Chetopa	1,751	0			
Edna	537	0			
Labette	123	0			
Mound Valley	381	2.25			

LINCOLN COUNTY

COUNTY	4,145	.75
CITIES (4)	2,309	2 of 4
Barnard	163	0
Beverly	171	2.25
Lincoln Center	1,599	2.25
Sylvan Grove	376	0
TOWNSHIPS (20)	4,145	6 of 20
Battie Creek	70	0
Beaver	505	.50
Cedron	67	0
Colorado	290	0
Elkhorn	1,123	0
Franklin	105	2.25
Golden Belt	78	0
Grant	95	0
Hanover	50	0
Highland	59	0
Indiana	263	.50
Logan	70	0
Madison	107	0
Marion	123	0
Orange	96	0
Pleasant	549	2.25
Salt Creek	99	2.25
Scott	205	1.00
Valley	67	0
Vesper	124	0

LINN COUNTY

COUNTY	8,234	0
CITIES (6)	3,991	0 of 6
Blue Mound	319	0
LaCygne	1,025	0
Mound City	755	0
Parker	270	0
Pleasanton	1,303	0
Prescott	319	0
TOWNSHIPS (11)	8,234	0 of 11
Blue Mound	584	0
Centerville	448	0
Liberty	813	0
Lincoln	1,491	0
Mound City	1,104	0
Paris	425	0
Potosi	1,940	0
Scott	464	0
Sheridan	552	0
Stanton	176	0
Valley	237	0

LOGAN COUNTY

COUNTY	3,478	.75
CITIES (2+1Pt.)	2,582	2 of 3
Oakley (Pt.Thom.)	2,268	0
Russell Springs	56	2.25
Winona	258	2.25
TOWNSHIPS (11)	3,478	7 of 11
Augustine	28	0
Elkader	36	2.25
Lees	37	2.25
Logansport	12	2.25
McAllaster	40	0
Monument	184	2.25
Oakley	2,558	2.25
Paxton	33	0
Russell Springs	112	2.25
Western	58	2.25
Winona	380	0

LYON COUNTY

COUNTY	35,108	0
CITIES (9)	28,188	2 of 9
Admire	158	0
Allen	205	0
Americus	915	2.25
Bushong	62	2.25
Emporia	25,287	0
Hartford	551	0
Neosho Rapids	289	0
Olpe	477	0
Reading	244	0
TOWNSHIPS (11)	9,821	2 of 11
Agnes City	507	0
Americus	1,591	2.25
Center	1,135	0
Elmendaro	1,035	0
Emporia	1,244	0
Fremont	988	0
Ivy	275	0
Jackson	1,013	0
Pike	1,212	0
Reading	499	0
Waterloo	322	2.25

MARION COUNTY

COUNTY	13,522	.75
CITIES (12)	8,393	4 of 12
Burns	224	0
Durham	130	0
Florence	729	0
Goessel	421	2.25
Hillsboro	2,717	2.25
Lehigh	189	0
Lincolnton	235	0
Lost Springs	94	0
Marion	1,951	0
Peabody	1,474	2.25
Ramona	116	0
Tampa	113	2.25
TOWNSHIPS (24)	8,125	8 of 24
Blaine	214	0
Catiin	230	0
Center	421	0
Clark	217	2.25
Clear Creek	668	0
Colfax	273	0
Doyle	95	0
Durham Park	282	2.25
East Branch	202	0
Fairplay	162	2.25
Gale	243	0
Grant	159	0
Lehigh	334	0
Liberty	297	0
Logan	147	0
Lost Springs	316	0
Menno	297	2.25
Milton	339	0
Moore	94	0
Peabody	1,671	2.25
Risley	233	2.25
Summit	104	2.25
West Branch	869	2.25
Wilson	258	0

MARSHALL COUNTY

COUNTY	12,787	.75
CITIES (9)	8,014	7 of 9
Axtell	470	2.25
Beattie	316	0
Blue Rapids	1,280	2.25
Frankfort	1,038	0
Marysville	3,670	2.25
Oketo	130	2.25
Summerfield	225	2.25
Vermillion	191	2.25
Waterville	694	2.25
TOWNSHIPS (25)	9,117	23 of 25
Balderson	154	2.25
Bigelow	113	2.25
Blue Rapids	113	2.25
Blue Rapids City	1,389	2.25
Center	164	2.25
Clear Fork	52	2.25
Cleveland	117	2.25
Cottage Hill	166	2.25
Elm Creek	229	2.25
Franklin	332	2.25
Guittard	505	2.25
Herkimer	318	2.25
Lincoln	181	2.25
Logan	357	2.25
Marysville	524	2.25
Murray	737	2.25
Noble	302	2.25
Oketo	316	2.25
Richland	247	2.25
Rock	151	2.25
St. Bridget	252	2.25
Vermillion	1,218	0
Walnut	183	2.25
Waterville	842	2.25
Wells	155	0

MCPHERSON COUNTY

COUNTY	26,855	.75
CITIES (8)	19,684	4 of 8
Canton	926	2.25
Galva	651	2.25
Inman	947	2.25
Lindsborg	3,155	2.25
Marquette	639	0
McPherson	11,753	0
Moundridge	1,453	0
Windom	160	0
TOWNSHIPS (25)	11,947	24 of 25
Battle Hill	120	2.25
Bonaville	49	2.25
Canton	1,187	2.25
Castle	250	0
Delmore	131	2.25
Empire	1,079	1.00
Groveland	239	2.25
Gypsum Creek	223	2.25
Harper	167	2.25
Hayes	287	2.25
Jackson	290	2.25
King City	404	2.25
Little Valley	472	2.25
Lone Tree	422	2.25
Marquette	877	2.25
McPherson	607	2.25
Meridian	346	2.25
Mound	1,888	2.25
New Gottland	269	2.25
Smoky Hill	297	2.25
South Sharps Crk.	124	2.25
Spring Valley	437	2.25

Superior	1,318	2.25
Turkey Creek	288	2.25
Union	176	2.25

MEADE COUNTY

COUNTY	4,788	.75
CITIES (3)	3,413	2 of 3
Fowler	592	0
Meade	1,777	2.25
West Plains	1,044	2.25
TOWNSHIPS (9)	4,788	8 of 9
Cimarron	89	0
Crooked Creek	79	2.25
Fowler	794	2.25
Logan	149	2.25
Meade Center	2,058	2.25
Mertilla	236	2.25
Odie	79	2.25
Sand Creek	76	2.25
West Plains	1,228	2.25

MIAMI COUNTY

COUNTY	21,618	0
CITIES (4+1 Pt.)	10,975	0 of 4
Fontana	173	0
Louisburg	1,744	0
Osawatomie	4,459	0
Paola	4,557	0
Spring Hill (Pt.-John.)	42	0
TOWNSHIPS (13)	10,816	0 of 13
Marysville	1,593	0
Miami	415	0
Middle Creek	1,002	0
Mound	508	0
Osage	592	0
Osawatomie	697	0
Paola	738	0
Richland	1,036	0
Stanton	766	0
Sugar Creek	322	0
Ten Mile	798	0
Valley	1,262	0
Wea	1,087	0

MITCHELL COUNTY

COUNTY	8,117	.75
CITIES (6+1 Pt.)	6,132	4 of 7
Beloit	4,367	2.25
Cawker City	640	0
Glen Elder	491	2.25
Hunter	135	2.25
Scottsville	56	0
Simpson	122	0
(Pt.-Cloud)		
Tipton	321	2.25
TOWNSHIPS (20)	3,750	19 of 20
Asherville	152	2.25
Beloit	443	2.25
Bloomfield	117	2.25
Blue Hill	44	2.25
Carr Creek	33	2.25
Cawker	706	0
Center	62	2.25
Custer	208	2.25
Eureka	45	2.25
Glen Elder	599	2.25
Hays	38	2.25
Logan	179	2.25
Lulu	121	2.25
Pittsburg	476	2.25
Plum Creek	142	2.25
Round Springs	47	2.25
Salt Creek	54	2.25
Solomon Rapids	84	2.25
Turkey Creek	139	2.25
Walnut Creek	61	2.25

MONTGOMERY COUNTY

COUNTY	42,281	0
CITIES (9)	32,347	0 of 9
Caney	2,284	0
Cherryvale	2,769	0
Coffeyville	15,185	0
Dearing	475	0
Elk City	404	0
Havana	169	0
Independence	10,598	0
Liberty	174	0
Tyro	289	0
TOWNSHIPS (12)	11,445	0 of 12
Caney	1,289	0
Cherokee	580	0
Cherry	503	0
Drum Creek	522	0
Fawn Creek	2,088	0
Independence	2,426	0
Liberty	568	0
Louisburg	791	0
Parker	1,194	0
Rutland	282	0
Sycamore	994	0
West Cherry	208	0

MORRIS COUNTY

COUNTY	6,419	0
CITIES (7)	3,569	0 of 7
Council Grove	2,381	0
Dunlap	82	0
Dwight	320	0
Latimer	31	0
Parkerville	42	0
White City	534	0
Wilsey	179	0
TOWNSHIPS (11)	4,038	0 of 11
Highland	133	0
Overland	111	0

Township No. 1	589	0
Township No. 2	627	0
Township No. 3	510	0
Township No. 4	234	0
Township No. 5	707	0
Township No. 6	141	0
Township No. 7	327	0
Township No. 8	300	0
Township No. 9	359	0

MORTON COUNTY

COUNTY	3,454	0
CITIES (3)	2,741	1 of 3
Elkhart	2,243	0
Richfield	81	0
Rolla	417	2.25
TOWNSHIPS (6)	3,454	0 of 6
Cimarron	73	0
Jones	16	0
Richfield	316	0
Rolla	561	0
Taloga	2,378	0
Westola	110	0

NEMAHA COUNTY

COUNTY	11,211	0
CITIES (7+1Pt.)	6,233	2 of 8
Bern	220	2.25
Centralia	486	0
Corning	158	2.25
Goff	196	0
Oneida	120	0
Sabetha (Pt.-Br.)	2,288	0
Seneca	2,389	0
Wetmore	376	0
TOWNSHIPS (20)	6,540	19 of 20
Adams	242	2.25
Berwick	346	2.25
Capioma	202	2.25
Center	274	2.25
Clear Creek	170	2.25
Gilman	318	2.25
Granada	127	2.25
Harrison	424	2.25
Home	603	2.25
Illinois	465	0
Marion	475	2.25
Mitchell	345	2.25
Nemaha	196	2.25
Neuchatel	165	2.25
Red Vermillion	174	2.25
Reilly	202	2.25
Richmond	460	2.25
Rock Creek	271	2.25
Washington	539	2.25
Wetmore	542	2.25

NEOSHO COUNTY

COUNTY	18,967	0
CITIES (7)	13,587	2 of 7
Chanute	10,506	0
Earlton	79	0
Erie	1,415	0
Galesburg	181	0
St. Paul	746	1.25
Stark	143	0
Thayer	517	2.25
TOWNSHIPS (12)	8,461	4 of 12
Big Creek	558	0
Canville	527	2.25
Centerville	526	0
Chetopa	934	0
Erie	1,821	2.25
Grant	471	0
Ladore	395	0
Lincoln	381	2.25
Mission	989	0
Shiloh	286	0
Tioga	1,194	0
Walnut Grove	379	2.25

NESS COUNTY

COUNTY	4,498	.75
CITIES (5)	2,969	5 of 5
Bazine	385	2.25
Brownell	92	2.25
Ness City	1,769	2.25
Ransom	448	2.25
Utica	275	2.25
TOWNSHIPS (10)	4,498	10 of 10
Bazine	611	2.25
Center	1,830	2.25
Eden	124	2.25
Forrester	108	2.25
Franklin	203	2.25
Highpoint	145	2.25
Johnson	96	2.25
Nevada	656	2.25
Ohio	474	2.25
Waring	251	2.25

NORTON COUNTY

COUNTY	6,689	.75
CITIES (4+1Pt.)	4,510	4 of 5
Almena	517	2.25
Clayton	93	0
(Pt.-Dec.)		
Edmond	56	2.25
Lenora	444	.25
Norton	3,400	2.25
TOWNSHIPS (5)	3,289	2 of 5
Almena-District 4	762	0
Center-District 1	1,196	1.25
Harrison-District 6	33	0
Highland-Dist. 2	1,016	.25
Solomon-District 3	282	0

OSAGE COUNTY

COUNTY	15,319	0
CITIES (9)	9,109	0 of 9
Burlingame	1,239	0
Carbondale	1,518	0
Lyndon	1,132	0
Melvern	481	0
Olivet	65	0
Osage City	2,667	0

Overbrook	930	0
Quenemo	413	0
Scranton	664	0

TOWNSHIPS (16)	12,652	19 of 16
Agency	565	2.25
Arvonia	116	2.25
Barclay	203	0
Burlingame	1,935	2.25
Dragoon	277	0
Elk	1,637	2.25
Fairfax	302	2.25
Grant	342	2.25
Junction	736	2.25
Lincoln	138	2.25
Melvern	842	0
Olivet	238	0
Ridgeway	2,353	2.25
Scranton	1,076	2.25
Superior	356	0
Valley Brook	1,536	0

OSBORNE COUNTY

COUNTY	5,959	.75
CITIES (5)	4,266	4 of 5
Alton	135	2.25
Downs	1,324	2.25
Natoma	515	2.25
Osborne	2,120	0
Portis	172	2.25
TOWNSHIPS (23)	3,839	23 of 23
Bethany	295	2.25
Bloom	148	2.25
Corinth	66	2.25
Covert	29	2.25
Delhi	59	2.25
Grant	54	2.25
Hancock	36	2.25
Hawkeye	35	2.25
Independence	63	2.25
Jackson	58	2.25
Kill Creek	48	2.25
Lawrence	56	2.25
Liberty	27	2.25
Mount Ayr	74	2.25
Natoma	570	2.25
Penn	176	2.25
Ross	1,456	2.25
Round Mound	78	2.25
Sumner	275	2.25
Tilden	134	2.25
Valley	29	2.25
Victor	42	2.25
Winfield	31	2.25

OTTAWA COUNTY

COUNTY	5,971	0
CITIES (5)	3,722	0 of 5
Bennington	579	0
Culver	167	0
Delphos	570	0
Minneapolis	2,075	0
Tescott	331	0
TOWNSHIPS (20)	3,896	1 of 20
Bennington	781	0
Blaine	111	2.25
Buckeye	96	0
Center	84	0
Chapman	76	0
Concord	177	0
Culver	297	0
Durham	34	0
Fountain	199	0
Garfield	84	0
Grant	94	0
Henry	51	0
Lincoln	161	0
Logan	124	0
Morton	483	0
Ottawa	46	0
Richland	174	0
Sheridan	699	0
Sherman	81	0
Stanton	44	0

PAWNEE COUNTY

COUNTY	8,065	0
CITIES (4)	5,582	1 of 4
Burdett	275	0
Garfield	277	0
Larned	4,811	0
Rozel	219	2.25
TOWNSHIPS (21)	3,254	6 of 21
Ash Valley	66	0
Browns Grove	336	0
Conkling	33	2.25
Garfield	326	0
Grant	293	1.25
Keysville	71	2.25
Larned	333	0
Lincoln	54	0
Logan	60	2.25
Morton	89	0
Orange	85	0
Pawnee	101	0
Pleasant Grove	243	0
Pleasant Ridge	83	0
Pleasant Valley	134	0
River	111	0
Santa Fe	579	0
Sawmill	36	2.25
Shiley	33	0
Valley Center	91	0
Walnut	97	2.25

PHILLIPS COUNTY

COUNTY	7,406	.75
CITIES (8)	5,023	7 of 8
Agra	321	2.25
Glade	131	2.25
Kirwin	249	2.25
Logan	720	2.25
Long Island	187	2.25
Phillipsburg	3,229	2.25
Prairie View	145	2.25
Speed	41	0

TOWNSHIPS (25)

	177	9 of 25
Arcade	106	2.25
Beaver	94	0
Belmont	114	0
Bow Creek	39	0
Crystal	82	2.25
Dayton	64	0
Deer Creek	105	0
Freedom	109	2.25
Glenwood	52	0
Granite	68	0
Greenwood	63	0
Kirwin	329	.25
Logan	802	0
Long Island	318	0
Mound	192	.875
Phillipsburg	433	0
Plainview	21	2.25
Plum	462	.875
Prairie View	264	2.25
Rushville	36	0
Solomon	258	0
Sumner	55	2.25
Towanda	23	0
Valley	55	0
Walnut	33	0

POTTAWATOMIE COUNTY

COUNTY	14,782	0
CITIES (11+1 Pt.)	7,659	2 of 11
Belvue	212	0
Emmett	223	0
Havensville	183	0
Louisville	207	0
Manhattan	162	0
(Pt.-Riley)		
Olsburg	166	0
Onaga	752	0
St. George	309	0
St. Marys	1,598	0
Wamego	3,159	0
Westmoreland	598	2.25
Wheaton	90	2.25
TOWNSHIPS (23)	14,620	6 of 23
Belvue	353	0
Blue	1,402	0
Blue Valley	293	0
Center	126	0
Clear Creek	152	0
Emmett	377	0
Grant	365	0
Green	153	2.25
Lincoln	122	0
Lone Tree	231	0
Louisville	591	0
Mill Creek	1,000	0
Pottawatomie	399	2.25
Rock Creek	701	0
St. Clere	82	0
St. George	1,697	1.50
St. Marys	1,989	0
Shannon	196	0
Sherman	156	2.25
Spring Creek	72	2.25
Union	161	0
Vienna	120	2.25
Wamego	3,882	0

PRATT COUNTY

COUNTY	10,275	.75
CITIES (7)	7,914	0 of 7
Byers	47	0
Coats	153	0
Cullison	154	0
Iuka	235	0
Pratt	6,885	0
Preston	227	0
Sawyer	213	0
TOWNSHIPS (7)	3,390	4 of 7
Township 6 (Haysville)	720	0
Township 7 (Iuka)	461	0
Township 8 (Lincoln)	246	2.25
Township 9 (Richland)	425	2.25
Township 10 (Grant)	222	0
Township 11 (Paxon)	570	2.25
Township 12 (Center)	746	2.25

RAWLINS COUNTY

COUNTY	4,105	.75
CITIES (3)	2,124	3 of 3
Atwood	1,665	2.25
Herndon	220	2.25
McDonald	239	2.25
TOWNSHIPS (10)	4,105	7 of 10
Achilles	94	2.25
Atwood	1,695	0
Center	461	2.25
Driftwood	143	2.25
Herl	637	2.25
Jefferson	64	0
Ludell	187	2.00
Mirage	70	0
Rocewood	680	2.25
Union	74	2.25

RENO COUNTY

COUNTY	64,983	.75
CITIES (14)	48,934	11 of 14
Abbyville	123	0
Arlington	631	2.25
Buhler	1,188	2.25
Haven	1,125	2.25
Hutchinson	40,284	2.25
Langdon	84	0
Nickerson	1,292	0
Partridge	268	2.25
Plevna	115	2.25
Pretty Prairie	655	2.25
S. Hutchinson	2,226	2.25
Sylvia	353	2.25
Turon	481	2.25
Willowbrook	109	2.25
TOWNSHIPS (31)	23,407	27 of 31
Albion	920	2.25
Arlington	798	2.25
Bell	105	2.25
Castelton	242	2.25
Center	627	2.25
Clay	3,238	0
Enterprise	146	2.25
Grant	1,263	2.25
Grove	93	2.25
Haven	1,539	0

Hayes	154	2.25
Huntsville	176	2.25
Langdon	246	0
Lincoln	595	2.25
Little River	1,824	2.25
Loda	128	2.25
Medford	185	2.25
Medora	1,437	2.25
Miami	575	2.25
Ninnescah	199	2.25
Plevna	308	2.25
Reno	5,006	2.25
Roscoe	128	2.25
Salt Creek	453	2.25
Sumner	397	2.25
Sylvia	481	0
Troy	140	2.25
Valley	878	2.25
Walnut	138	2.25
Westminster	246	2.25
Yoder	742	2.25

REPUBLIC COUNTY

COUNTY	7,569	.75
CITIES (8)	4,549	7 of 8
Agenda	106	2.25
Belleville	2,805	0
Courtland	377	2.25
Cuba	286	2.25
Munden	152	2.25
Narka	120	2.25
Republic	223	2.25
Scandia	480	2.25
TOWNSHIPS (20)	4,764	7 of 20
Albion	256	0
Beaver	149	0
Belleville	254	2.25
Big Bend	371	0
Courtland	573	0
Elk Creek	234	0
Fairview	193	1.00
Farmington	147	0
Freedom	250	0
Grant	127	2.00
Jefferson	186	1.50
Liberty	98	2.25
Lincoln	147	0
Norway	209	2.25
Richland	416	0
Rose Creek	197	0
Scandia	612	0
Union	80	0
Washington	130	2.25
White Rock	135	0

RICE COUNTY

COUNTY	11,900	0
CITIES (9)	8,987	0 of 9
Alden	214	0
Bushton	388	0
Chase	753	0
Frederick	29	0
Geneseo	496	0
Little River	529	0
Lyons	4,134	0
Raymond	132	0
Sterling	2,312	0
TOWNSHIPS (20)	5,454	14 of 20
Atlanta	258	2.25
Bell	43	2.25
Center	148	2.25
East Washington	107	0
Eureka	93	2.25
Farmer	544	0
Galt	74	0
Harrison	232	0
Lincoln	881	2.25
Mitchell	170	2.25
Odessa	76	0
Pioneer	107	2.25
Raymond	237	2.25
Rockville	144	2.25
Sterling	351	2.25
Union	774	0
Valley	311	2.25
Victoria	614	2.25
West Washington	153	2.25
Wilson	137	2.25

RILEY COUNTY

COUNTY	63,505	.75
CITIES (4+1Pt.)	35,633	3 of 5
Manhattan	32,482	0
(Pt.-Pot.)		
Leonardville	437	2.25
Ogden	1,804	0
Randolph	131	2.25
Riley	779	2.25
TOWNSHIPS (14)	31,023	13 of 14
Ashland	171	2.25
Bala	762	2.25
Center	102	2.25
Fancy Creek	126	2.25
Grant	675	2.25
Jackson	256	2.25
Madison*	16,183	1.00
Manhattan	8,924	2.25
May Day	125	2.25
Ogden	2,178	2.25
Sherman	390	0
Swede Creek	176	2.25
Wildcat	647	2.25
Zeandale	308	2.25

*Fort Riley (15,192) was consolidated with Madison in 1973 but not separated for 1980 census. Madison, excluding previous Fort Riley township, is 991.

ROOKS COUNTY

COUNTY	7,006	0
CITIES (6)	5,158	0 of 6
Damar	204	0
Palco	329	0
Plainville	2,458	0
Stockton	1,825	0

Woodston	157	0
Zurich	185	0
TOWNSHIPS (12)	7,006	0 of 12
Township No. 1	371	0
Township No. 2	470	0
Township No. 3	1,711	0
Township No. 4	43	0
Township No. 5	138	0
Township No. 6	86	0
Township No. 7	269	0
Township No. 8	424	0
Township No. 9	76	0
Township No. 10	335	0
Township No. 11	2,855	0
Township No. 12	228	0

RUSH COUNTY

COUNTY	4,516	0
CITIES (8)	3,184	6 of 8
Alexander	116	2.25
Bison	279	0
La Crosse	1,618	2.25
Liebenthal	163	2.25
McCracken	292	2.25
Otis	410	0
Rush Center	207	2.25
Timken	99	2.25
TOWNSHIPS (12)	4,516	6 of 12
Alexander	210	2.25
Belle Prairie		
Banner	242	2.25
Big Timber	234	2.25
Center	336	2.25
Garfield	170	2.25
Hampton-Fairview	424	0
Illinois	63	0
La Crosse-Brookdale	1,759	2.25
Lone Star	370	0
Pioneer	535	0
Pleasantdale	63	0
Union	110	0

RUSSELL COUNTY

COUNTY	8,868	.75
CITIES (8)	7,109	3 of 8
Bunker Hill	124	0
Dorrance	220	0
Gorham	355	0
Lucas	524	2.25
Luray	295	2.25
Paradise	89	0
Russell	5,427	0
Waldo	75	2.25
TOWNSHIPS (12)	3,441	8 of 12
Big Creek	508	2.00
Center	350	2.25
Fairfield	55	2.25
Fairview	660	2.25
Grant	211	0
Lincoln	146	2.25
Luray	373	2.25
Paradise	271	0
Plymouth	373	0
Russell	217	0
Waldo	177	2.25
Winterset	100	2.25

SALINE COUNTY

COUNTY	48,905	0
CITIES (6)	43,283	0 of 6
Assaria	414	0
Brookville	259	0
Gypsum	423	0
New Cambria	175	0
Salina	41,843	0
Smolan	169	0
TOWNSHIPS (18)	7,062	0 of 18
Cambria	463	0
Dayton	138	0
Elm Creek	675	0
Eureka	669	0
Falun-Summit	223	0
Glendale	83	0
Greeley	660	0
Gypsum	218	0
Liberty	147	0
Ohio	402	0
Pleasant Valley	273	0
Smoky Hill	362	0
Smoky View	857	0
Smolan	717	0
Solomon	241	0
Spring Creek	359	0
Walnut	503	0
Washington	72	0

SCOTT COUNTY

COUNTY	5,782	0
CITIES (1)	4,154	0 of 1
Scott City	4,154	0
TOWNSHIPS (7)	5,782	0 of 7
Beaver	377	0
Isbel	187	0
Keystone	143	0
Lake	124	0
Michigan	161	0
Scott	4,432	0
Valley	358	0

SEDGWICK COUNTY

COUNTY	367,088	0
CITIES (18+2Pt.)	321,000	1 of 19
Andale	538	0
Bel Aire	2,395	0
Bentley	311	0
Cheney	1,404	0
Clearwater	1,684	0
Colwich	935	0
Derby	9,786	0
Eastborough	854	0
Garden Plain	775	0
Goddard	1,427	0
Haysville	8,006	0
Kechi	288	0
Maize	1,294	0
Mount Hope	791	0
Mulvane (Pt.-Sum.)	2,994	0
Park City	4,056	0
Sedgwick (Pt.-Har.)	128	0
Valley Center	3,300	0
Viola	199	2.25
Wichita	279,835	0
TOWNSHIPS (27)	87,253	6 of 27
Afton	757	0
Attica	5,019	0

Delano	2,148	0
Eagle	738	0
Erie	119	2.25
Garden Plain	1,449	0
Grand River	479	0
Grant	2,538	0
Greeley	1,115	0
Gypsum	5,432	0
Illinois	1,297	2.00
Kechi	11,584	0
Lincoln	411	2.25
Minneha	4,623	0
Morton	1,668	2.25
Ninnescah	2,151	0
Ohio	752	0
Park	3,585	0
Payne	874	0
Riverside	11,725	1.125
Rockford	13,919	0
Salem	7,697	0
Sherman	1,089	0
Union	1,629	0
Valley Center	2,442	2.25
Viola	439	0
Waco	1,574	0

SEWARD COUNTY

COUNTY	17,071	0
CITIES (2)	15,279	0 of 2
Kismet	368	0
Liberal	14,911	0
TOWNSHIPS (3)	2,160	0 of 3
Fargo	961	0
Liberal	803	0
Seward	396	0

SHAWNEE COUNTY

COUNTY	154,916	0
CITIES (4+1Pt.)	122,098	0 of 5
Auburn	890	0
Rossville	1,045	0
Silver Lake	1,350	0
Topeka	118,690	0
Willard (Pt.-Wab.)	123	0
TOWNSHIPS (12)	39,650	1 of 12
Auburn	1,885	0
Dover	1,124	0
Grove	214	0
Menoken	987	0
Mission	5,082	0
Monmouth	1,645	2.25
Rossville	1,596	0
Silver Lake	1,828	0
Soldier	11,017	0
Tecumseh	6,314	0
Topeka	6,034	0
Williamsport	1,924	0

SHERIDAN COUNTY

COUNTY	3,544	0
CITIES (2)	1,728	0 of 2
Hoxie	1,462	0
Selden	266	0
TOWNSHIPS (14)	3,544	0 of 14
Adell	46	0
Bloomfield	56	0
Bowcreek	71	0
East Saline	106	0
Kenneth	1,640	0
Logan	213	0
Parnell	124	0
Prairie Dog	81	0
Sheridan	386	0
Solomon	299	0
Spring Brook	156	0
Union	66	0
Valley	162	0
West Saline	138	0

SHERMAN COUNTY

COUNTY	7,759	.75
CITIES (2)	5,925	2 of 2
Goodland	5,708	2.25
Kanorado	217	2.25
TOWNSHIPS (13)	2,051	12 of 13
Grant	135	2.25
Iowa	47	2.25
Itasca	327	2.25
Lincoln	169	2.25
Llanos	71	2.25
Logan	220	2.25
McPherson	81	2.25
Shermanville	41	2.25
Smoky	113	2.25
Stateline	332	2.25
Union	69	2.25
Voltaire	287	0
Washington	159	2.25

SMITH COUNTY

COUNTY	5,947	.75
CITIES (6)	3,707	6 of 6
Athol	90	2.25
Cedar	53	2.25
Gaylord	203	2.25
Kensington	681	2.25
Lebanon	440	2.25
Smith Center	2,240	2.25
TOWNSHIPS (25)	5,947	24 of 25
Banner	52	2.25
Beaver	91	2.25
Blaine	90	2.25
Cedar	774	2.25
Center	2,413	2.25
Cora	86	2.25
Crystal Plains	64	2.25
Dor	67	1.25
Garfield	46	2.25
German	40	2.25
Harlan	145	2.25
Harvey	167	1.25
Houston	297	2.25
Lane	187	2.25
Lincoln	126	2.25
Logan	89	2.25
Martin	51	2.25
Oak	565	2.25
Pawnee	82	2.25

Pleasant	83	2.25
Swan	72	2.25
Valley	106	2.25
Washington	93	0
Webster	79	2.25
White Rock	82	1.00

STAFFORD COUNTY

COUNTY	5,694	0
CITIES (6)	3,764	2 of 6
Hudson	157	2.25
Macksville	546	0
Radium	47	0
St. John	1,501	0
Seward	88	0
Stafford	1,425	2.25
TOWNSHIPS (21)	5,694	14 of 21
Albano	76	2.25
Bryon	106	0
Clear Creek	60	2.25
Cleveland	91	0
Douglas	165	0
East Cooper	77	2.25
Fairview	122	2.25
Farmington	614	0
Hayes	275	2.25
Lincoln	146	0
North Seward	224	0
Ohio	453	2.25
Putnam	39	2.25
Richland	80	2.25
Rose Valley	93	2.25
St. John	1,221	2.25
South Seward	85	2.25
Stafford	1,574	2.25
Union	58	2.25
West Cooper	74	2.25
York	61	0

STANTON COUNTY

COUNTY	2,339	0
CITIES (2)	1,449	0 of 2
Johnson City	1,244	0
Manter	205	0
TOWNSHIPS (3)	2,339	0 of 3
Big Bow	442	0
Manter	426	0
Stanton	1,471	0

STEVENS COUNTY

COUNTY	4,736	0
CITIES (2)	3,393	0 of 2
Hugoton	3,165	0
Moscow	228	0
TOWNSHIPS (6)	4,736	0 of 6
Banner	199	0
Center	3,521	0
Harmony	178	0
Moscow	556	0
Voorhees	128	0
West Center	154	0

SUMNER COUNTY

COUNTY	24,928	.75
CITIES (10+2Pt.)	16,594	2 of 11
Argonia	587	0
Belle Plaine	1,706	2.25
Caldwell	1,401	0
Conway Springs	1,313	2.25
Geuda Springs (Pt.-Cow.)	202	0
Hunnell	86	0
Mayfield	128	0
Milan	135	0
Mulvane (Pt.-Sed.)	1,260	0
Oxford	1,125	0
South Haven	439	0
Wellington	8,212	0

TOWNSHIPS (30)	15,315	20 of 30
Avon	278	2.25
Belle Plaine	2,926	2.25
Bluff	136	2.25
Caldwell	313	2.25
Chikaskia	112	2.25
Conway	1,244	0
Creek	177	2.25
Dixon	783	1.125
Downs	174	2.25
Eden	324	0
Falls	252	2.25
Gore	2,229	0
Greene	92	2.25
Guelph	171	2.25
Harmon	237	2.25
Illinois	130	0
Jackson	175	2.25
London	603	2.25
Morris	48	2.25
Osborne	278	0
Oxford	1,346	2.25
Palestine	271	0
Ryan	239	2.25
Seventy-Six	248	0
South Haven	733	2.25
Springdale	565	2.25
Sumner	180	0
Valverde	140	0
Walton	454	2.25
Wellington	457	0

THOMAS COUNTY

COUNTY	8,451	0
CITIES (5+1)	6,293	1 of 5
Brewster	327	0
Colby	5,544	0
Gem	101	2.25
Menlo	42	0
Oakley (Pt.-Logan)	75	0
Rexford	204	0
TOWNSHIPS (13)	2,907	12 of 13
Barrett	178	2.25
East Hale	146	2.25
Kingery	113	2.25
Lacey	158	2.25
Menlo	125	2.25
Morgan	568	2.25
North Randall	117	2.25
Rovohl	171	2.25
Smith	280	2.25
South Randall	315	2.25
Summers	212	2.25
Wendell	114	0
West Hale	410	2.25

TREGO COUNTY

COUNTY	4,165	0
CITIES (2)	2,539	0 of 2
Collyer	151	0
WaKeeney	2,388	0
TOWNSHIPS (7)	4,165	0 of 7
Collyer	523	0
Franklin	130	0
Glencoe	94	0
Ogallah	288	0
Riverside	196	0
WaKeeney	2,792	0
Wilcox	142	0

WABAUNSEE COUNTY

COUNTY	6,867	.75
CITIES (7+1)	3,034	3 of 7
Alma	925	0
Alta Vista	430	2.25
Esckridge	603	2.25
Harveyville	280	2.25
Maple Hill	381	0
McFarland	242	0
Paxico	168	0
Willard (Pt.-Shaw.)	5	0
TOWNSHIPS (13)	6,867	11 of 13
Alma	1,201	2.25
Farmer	118	.50
Garfield	619	2.25
Kaw	257	2.25
Maple Hill	777	2.25
Mill Creek	311	0
Mission Creek	453	2.25
Newbury	941	2.25
Plumb	654	2.25
Rock Creek	113	0
Wabaunsee	455	2.00
Washington	114	2.25
Wilmington	854	2.25

WALLACE COUNTY

COUNTY	2,045	.75
CITIES (2)	1,068	1 of 2
Sharon Springs	982	2.25
Wallace	86	0
TOWNSHIPS (4)	2,045	4 of 4
Harrison	114	2.25
Sharon Springs (1)	1,287	2.25
Wallace	218	2.25
Weskan (1)	426	2.25

(1) On 1/1/81, North consolidated with Sharon Springs; Morton consolidated with Weskan and Sharon Springs

WASHINGTON COUNTY

COUNTY	8,543	.75
CITIES (10+2Pt.)	4,637	5 of 11
Barnes	257	0
Clifton (Pt.-Clay)	371	0
Greenleaf	462	0
Haddam	239	2.25
Hanover	802	2.25
Hollenberg	57	0
Linn	483	2.25
Mahaska	119	0
Morrowville	180	0
Palmer	149	2.25
Vining (Pt.-Clay)	30	0
Washington	1,488	2.25
TOWNSHIPS (25)	7,055	21 of 25
Barnes	394	0
Brantford	129	2.25
Charleston	129	2.25
Clifton	567	0
Coleman	104	2.25
Farmington	216	2.25
Franklin	231	2.25
Grant	55	2.25
Greenleaf	585	2.25
Haddam	385	2.25
Hanover	1,071	2.25
Highland	80	2.25
Independence	229	2.25
Kimeo	124	2.25
Lincoln	130	2.25
Linn	686	2.25
Little Blue	152	2.25
Logan	168	2.25
Lowe	120	0
Mill Creek	333	2.25
Sheridan	160	2.25
Sherman	342	2.25
Strawberry	227	2.25
Union	192	2.25
Washington	246	0

WICHITA COUNTY

COUNTY	3,041	0
CITIES (1)	1,869	0 of 1
Leoti	1,869	0
TOWNSHIPS (1)	3,041	0 of 1
Leoti	3,041	0

WILSON COUNTY

COUNTY	12,128	0
CITIES (7)	7,698	2 of 7
Altoona	564	2.25
Benedict	111	0
Buffalo	386	2.25
Coyville	98	0
Fredonia	3,047	0
Neodesha	3,414	0
New Albany	78	0
TOWNSHIPS (15)	5,667	1 of 15
Cedar	862	0
Center	684	0
Chetopa	230	0
Clifton	541	0
Colfax	525	0
Duck Creek	131	0
Fall River	392	0
Guilford	236	0
Neodesha	700	0
Newark	235	0

Pleasant Valley	243	0
Prairie	113	0
Talleyrand	273	0
Verdigris	427	2.25
Webster	75	0

WOODSON COUNTY

COUNTY	4,600	0
CITIES (3)	2,621	0 of 3
Neosho Falls	157	0
Toronto	466	0
Yates Center	1,998	0
TOWNSHIPS (10)	2,602	0 of 10
Belmont	135	0
Center	309	0
Eminence	149	0
Everett	174	0
Liberty	205	0
Neosho Falls	365	0
North	123	0
Owl Creek	253	0
Perry	147	0
Toronto	742	0

WYANDOTTE COUNTY

COUNTY	172,335	0
CITIES (3+1Pt.)	170,836	0 of 3
Bonner Springs	6,266	0
Edwardsville	3,364	0
Kansas City	161,148	0
Lake Quivira (Pt.-John.)	58	0
TOWNSHIPS (2)	1,499	0 of 2
Delaware (Inactive)	153	0
Prairie	1,346	0

PART IV

FORMS

The following forms are presented:

- Form No. 1--Cities: Ordinance
- Form No. 2--Townships: Resolution
- Form No. 3--Counties: Resolution

The state law is generally interpreted as not requiring a separate ordinance or resolution each year to levy the intangibles tax. Instead, the ordinance or resolution may be made applicable in the indefinite future, such as the "for the year 1989 and thereafter." Such a permanently levied tax could then be repealed, or revised as to rate, in the future, by another ordinance or resolution. As noted above, a referendum vote may also be used to repeal the intangibles tax as well as to levy the tax.

It should also be noted (see subsection (e) of K.S.A. Supp. 12-1,101) that counties, cities and townships which have repealed or not levied the tax, by previous action of their governing body or the voters, are not prohibited from levying a new local gross earnings tax. The 1983 amendments to this section specifically provided for the reimposition of a tax.

The Time Lag. In comparison with general property taxes or local sales taxes, an extended time lag exists for the intangibles tax. As previously noted, the local ordinance or resolution must be adopted by September 1 of "the year preceding the year in which the levy of such taxes will commence." A sample time schedule, applicable to actions taken in 1988, is as follows:

- June 15, 1988:** City passes ordinance levying the tax.
- July 1, 1988:** City notifies county clerk.
- July 15, 1988:** County clerk notifies state director of taxation.
- Early 1989:** State income tax return information for 1988 income is published, which contains intangibles tax return forms and information and a listing of levying units.
- April 15, 1989:** Taxpayer files intangibles income return.
- Summer, 1989:** Revenue department notifies county of taxable intangibles earnings of taxpayers.
- November-December, 1989:** County clerk and treasurer prepares and mails statements of intangibles tax due.
- December 20, 1990:** Taxes paid on 1988 income, for city's expenditure in 1991.

The net effect of this schedule in application to an ordinance or resolution levying the tax is that the tax may first be levied beginning with the following year, not the current year.

FORM NO 1 -- CITIES

ORDINANCE NO. _____

An Ordinance Levying a City Gross Earnings Tax on Intangibles for the Year 1989 and Thereafter.

Be it ordained by the Governing Body of the City of _____, Kansas:

Section 1. In accordance with the provisions of K.S.A. Supp. 12-1,101, there is hereby levied in the City of _____ a tax of _____ percent

(_____ %) on the gross earnings from money, notes and other evidence of debt, commonly known as intangibles, having a taxable situs in the City. Such tax is hereby levied for the year 1989 and thereafter, on the gross earnings from such intangibles, and shall be applicable to such earnings and subject to such exemptions as provided by law.

Section 2. This ordinance shall be published once in the official city newspaper, and a copy duly certified shall be transmitted to the county clerk of _____ County.

Passed by the Governing Body of the City of _____, this _____ day of _____, 1988.

Mayor

Attest: _____
City Clerk

FORM NO. 2 — TOWNSHIPS

Resolution No. _____

A Resolution Levying a Township Gross Earnings Tax on Intangibles for the Year 1989 and Thereafter.

Be it resolved by the Township Board of _____ Township, _____ County, Kansas:

Section 1. In accordance with the provisions of K.S.A. Supp. 12-1,101, there is hereby levied in the Township of _____ a tax of _____ percent (_____ %) on the gross earnings from money, notes and other evidence of debt, commonly known as intangibles, having a taxable situs in the Township. Such tax is hereby levied for the year 1989 and thereafter on gross earnings from such intangibles and shall be applicable to such earnings and subject to such exemptions as provided by law.

Section 2. This resolution shall be published once in the official township newspaper, and a copy duly certified shall be transmitted to the county clerk of _____ County.

Adopted this _____ day of _____, 1988, by the Township Board of _____ Township, _____ County, Kansas.

FORM NO. 3 — COUNTIES

Resolution No. _____

A Resolution Levying a County Gross Earnings Tax on Intangibles for the Year 1989 and Thereafter.

Be it resolved by the Board of County Commissioners of _____ County, Kansas:

Section 1. In accordance with the provisions of K.S.A. Supp. 12-1,101, there is hereby levied in the County of _____ a tax of _____ percent (_____ %) on the gross earnings from money, notes and other evidence of debt,

commonly known as intangibles, having a taxable situs in the County. Such tax is hereby levied for the year 1989 and thereafter on gross earnings from such intangibles and shall be applicable to such earnings and subject to such exemptions as provided by law.

Section 2. This resolution shall be published once in the official county newspaper and a copy duly certified shall be transmitted to the county clerk.

Adopted this _____ day of _____, 1988, by the Board of County Commissioners, _____ County, Kansas.

STATE LAWS RELATING TO
LOCAL GROSS EARNINGS (INTANGIBLES) TAX

12-1,101. Tax upon gross earnings derived from money, notes and other evidence of debt; imposition by counties, cities and townships, procedure; rate of tax; petition for elimination of tax; petition to impose tax. (a) In the year 1982 or in any year thereafter, the board of county commissioners of any county is hereby authorized to adopt a resolution imposing a tax for the benefit of such county upon the gross earnings derived from money, notes and other evidence of debt having a tax situs in such county. The rate of tax shall be in the amount of $\frac{1}{8}$ of 1% of the total gross earnings, or any multiple thereof not exceeding an amount equal to $\frac{3}{4}$ of 1% of the total gross earnings derived from such money, notes and other evidence of debt during the taxable year of the taxpayer ending during the last preceding calendar year.

(b) In the year 1982 or in any year thereafter, the governing body of any city is hereby authorized to pass an ordinance imposing a tax for the benefit of such city upon the gross earnings derived from money, notes and other evidence of debt having a tax situs in such city. The rate of tax shall be in the amount of $\frac{1}{8}$ of 1% of the total gross earnings, or any multiple thereof not exceeding an amount equal to $2\frac{1}{4}$ % of the total gross earnings derived from such money, notes and other evidence of debt during the taxable year of the taxpayer ending during the last preceding calendar year.

(c) In the year 1982 or in any year thereafter, the township board of any township is hereby authorized to adopt a resolution imposing a tax for the benefit of such township upon the gross earnings derived from money, notes and other evidence of debt having a tax situs in such township and outside the corporate limits of any city of the third class. The rate of tax shall be in the amount of $\frac{1}{8}$ of 1% of the total gross earnings, or any multiple thereof not exceeding an amount equal to $2\frac{1}{4}$ % of the total gross earnings derived from such money, notes and other evidence of debt during the taxable year of the taxpayer ending during the last preceding calendar year.

(d) For the purpose of authorizing taxes commencing in the year 1983 and thereafter the county, city or township shall adopt a resolution or pass an ordinance on or before September 1 of the year preceding the year in which the levy of such taxes will commence. A certified copy of any resolution or ordinance adopted or passed imposing, reimposing or eliminating a tax pursuant to this section shall be submitted to the county clerk of the county or counties in which the taxing subdivision is located. On or before July 15, 1983, and July 15 of each year

thereafter, the clerk of each county shall transmit to the director of taxation of the state department of revenue a list showing the tax rate, if any, imposed on money, notes and other evidence of debt for the following year by the county and every city or township situated within such county.

(e) On or after January 1, 1983, upon submission of a petition which is in conformance with the provisions of article 36 of chapter 25 of the Kansas Statutes Annotated, and amendments thereto, and is signed by not less than 5% of the qualified electors of a county, city or township levying a tax under the provisions of this act requesting the same, the governing body of such taxing subdivision shall be required to submit to the electors of such taxing subdivision at the next state general election or general election held for the election of officers of such taxing subdivision a proposition which shall be placed on the ballot in substantially the following form: "Shall _____ (county) (city) (township) eliminate the tax on gross earnings derived from money, notes and other evidence of debt and be authorized to impose and levy property taxes, in addition to any aggregate levy amount limitation on the taxing subdivision's ad valorem tax levy authority, as may be necessary to offset the revenue lost from elimination of the tax on gross earnings derived from money, notes and other evidence of debt?" Any such election shall be noticed, called and conducted in the manner prescribed in the general bond law. Any election which was otherwise conducted in accordance with the provisions of this subsection but which was held on April 5, 1983, on any proposition which is submitted to the electors of a township by the governing body of such township pursuant to a petition submitted under this subsection is hereby declared valid. If a majority of the electors voting thereon at such election shall vote in favor of such proposition, the board of county commissioners or the township board shall provide by resolution or the governing body of any city shall provide by ordinance that no tax shall be levied upon gross earnings derived from money, notes and other evidence of debt as follows: When such election is held prior to August in any year, the resolution or ordinance shall provide that no such tax shall be levied thereon in the calendar year following the year of such election and in each year thereafter, and when such election is held in August or thereafter of any year, the resolution or ordinance shall provide that no such tax shall be levied thereon in the second calendar year following the year of such election or in any year thereafter. The gov-

erning body of the taxing subdivision shall thereupon be authorized to offset the loss in revenue from the elimination of such tax by the imposition and levying of any other taxes as may be authorized by law or by increasing its ad valorem tax levy for the general fund or, in the case of townships, for the general fund or any other fund for any year in which revenue is not received from the tax on gross earnings derived from money, notes and other evidence of debt in an amount not to exceed the amount of such tax received in the year prior to elimination of such tax. With respect to townships, the increase in the amount of such ad valorem tax authorized herein shall be in addition to any aggregate levy amount which may be fixed by any existing state law or any law which may hereafter be enacted. With respect to cities and counties, any such levy shall be exempt from the limitation imposed under the provisions of K.S.A. 79-5001 to 79-5016, inclusive. Notwithstanding the provisions of this subsection to the contrary, the governing body of a county, city or township may either reimpose or submit to the electors of such subdivision a proposition to reimpose a tax on gross earnings derived from money, notes and other evidence of debt in the manner and at the rate prescribed by this section.

(f) On or after January 1, 1983, upon submission of a petition which is in conformance with the provisions of article 36 of chapter 25 of the Kansas Statutes Annotated, and amendments thereto, and is signed by not less than 5% of the qualified electors of a county, city or township not levying a tax under the provisions of this act requesting the same, the governing body of such taxing subdivision shall be required to submit to the electors of such taxing subdivision at the next state general election or general election held for the election of officers of such taxing subdivision a proposition to impose a tax pursuant to this act in an amount not exceeding the limitations prescribed in this section. Such proposition shall be in substantially the following form: "Shall _____ (county) (city) (township) impose a tax on gross earnings derived from money, notes and other evidence of debt at a rate of _____ pursuant to K.S.A. 12-1,101, *et seq.* to reduce property taxes?" Any such election shall be noticed, called and conducted in the manner prescribed by the general bond law. Any election which was otherwise conducted in accordance with the provisions of this subsection but which was held on April 5, 1983, on any proposition which is submitted to the electors of a township by the governing body of such township pursuant to a petition submitted under this subsection is hereby declared valid. If a majority of the electors voting thereon at such election vote in favor of the proposition the board of county commissioners or the township board shall provide by resolution or the governing body of

any city shall provide by ordinance for the imposition of such taxes in the manner prescribed by this act. Such taxes shall be effective for all taxable years commencing after December 31 of the year in which such proposition is approved by the electors of the taxing subdivision.

(g) For purposes of submitting a petition or voting at an election held pursuant to the provisions of this section, electors of a township shall not include any person residing within the corporate limits of a city of the third class.

History: L. 1982, ch. 63, § 1; L. 1983, ch. 61, § 1; L. 1985, ch. 334, § 1; July 1.

Law Review and Bar Journal References:

"Survey of Kansas Law: Taxation," Sandra Craig McKenzie and Virginia Ratzlaff, 33 K.L.R. 71, 85 (1984).

12-1,102. Same; definitions. When used in this act the following terms shall have the meanings ascribed to them in this section:

(a) "Money" means gold and silver coin, United States treasury notes, and other forms of currency in common use;

(b) "notes and other evidence of debt" means certificates evidencing shares of stock otherwise taxable to the owner or holder, notes, bonds, debentures, claims secured by deed, liquidated claims and demands for money, accounts receivable, and all written instruments, contracts or other writings evidencing, calling for, fixing or showing a fixed obligation, determined or determinable, at present or in the future, in favor of the holder thereof. Notes and other evidence of debt shall not mean oil or gas leases or any interests created thereby or arising therefrom or any royalty interests in oil or gas.

History: L. 1982, ch. 63, § 2; May 13.

12-1,103.

History: L. 1982, ch. 63, § 3; Repealed, L. 1984, ch. 64, § 2; March 29.

12-1,103a. Tax upon gross earnings derived from money, notes and other evidence of debt; tax situs. (a) Gross earnings derived from money, notes and other evidence of debt which is received or receivable by any individual arising out of, or acquired in the conduct of, business transacted by such person in this state shall be presumed to have been received or receivable at the individual's place of domicile within this state or, if there is no such place of domicile, then at the place or places at which any of the money, notes or other evidence of debt of the individual have acquired a situs within this state.

(b) Gross earnings derived from money, notes and other evidence of debt which is received or receivable by any firm, association or corporation arising out of, or acquired in the conduct of, business transacted by such firm, association or corporation in this state shall be presumed to have

been received or receivable at the principal business office of such firm, association or corporation located within this state or, if there is no such office, then at the place or places at which any of the money, notes or other evidence of debt of the firm, association or corporation have acquired a situs within this state.

(c) The presumption created in subsections (a) and (b) may be rebutted by substantial evidence that the person, firm, association or corporation otherwise entitled to receive the gross earnings from money, notes or other evidence of debt has relinquished possession and control over such money, notes or other evidence of debt and the gross earnings therefrom, and that the money, notes or other evidence of debt and the gross earnings therefrom have been localized at, and integrated with the business of, some location in this state other than that specified in subsection (a) or (b).

History: L. 1984, ch. 64, § 1; March 29.

12-1,104. Same; filing of returns; persons required to file and pay tax. (a) Every taxpayer receiving earnings which are taxable under the provisions of this act shall file a return on or before July 1 in the year 1983, with the county clerk of the county in which the gross earnings has acquired situs and on or before April 15 of each year thereafter with the director of taxation of the state department of revenue. Such return shall contain such information and be made upon forms prescribed and provided by the director of taxation. On or before June 30 of each year, the director of taxation shall certify to the county clerk of each county the amount of taxable earnings received by each taxpayer during the taxable year of the taxpayer ending in the preceding calendar year. The county clerk shall compute the tax due and payable on such taxable earnings of each taxpayer and shall certify such amount to the county treasurer. The director of taxation shall include forms for the making of such return and a current listing of each taxing subdivision imposing a tax on gross earnings derived from money, notes and other evidence of debt for which the listing has been received pursuant to subsection (d) of K.S.A. 12-1,101 by July 15 of the year preceding the year of imposition of the tax with each state income tax return distributed by the state department of revenue.

(b) A return listing the gross earnings of every resident conservatee which are taxable pursuant to this act shall be filed by the conservator of such conservatee. The return of every resident minor shall be filed by the minor's father, if living and of sound mind, but if such father is not living or is an incapacitated person, by the minor's mother or if neither the father or mother is living, by the person having possession or control of the minor's property.

A return listing the gross earnings of a resident trustee or cotrustee of a revocable

trust created by a resident settlor which are taxable pursuant to this act shall be filed by the resident settlor. A return listing the gross earnings of a resident trustee or cotrustee of an irrevocable or testamentary trust created by a resident settlor or a resident decedent which are taxable pursuant to this act shall be filed by any beneficiary residing in this state who receives earnings from such trust, to the extent of such earnings, otherwise a return listing such gross earnings shall be filed by the resident trustee to the extent that such earnings are not distributed. A nonresident beneficiary shall not be obligated to file a return listing earnings taxable pursuant to this act nor shall the trustee be obligated to file a return listing the same to the extent they were distributed to a nonresident beneficiary. Where a resident trustee or cotrustee is acting under a revocable, irrevocable or testamentary trust of a nonresident settlor or nonresident decedent, the trustee shall not be required to file a return listing earnings taxable pursuant to this act, but any beneficiary of such trust, residing in this state, who receives or is entitled to receive such earnings from such trust shall be required to file a return. Any resident of this state including the settlor of a revocable trust who receives or is entitled to receive earnings taxable pursuant to this act from a trust, not having a situs in this state, shall file a return listing such resident's share of such earnings.

For the purposes of this act, a settlor of a revocable trust shall be deemed to be entitled to the gross earnings on money, notes and other evidence of debt of such trust whether or not such settlor actually receives the same and a beneficiary shall be deemed to be entitled to a share of such earnings if all or a specific part or percentage of the net income of the trust must be distributed to such beneficiary or if the beneficiary may withdraw all or a specific part of the net income. If such beneficiary may receive earnings only on the exercise of discretion by the trustee or on the occurrence of an event outside of the beneficiary's sole control such beneficiary shall not be deemed to have received the earnings and shall file a return listing only earnings actually received. If earnings of a trust which are taxable pursuant to this act are accumulated and subsequently distributed in a different calendar year than the year in which received by the trust and if the same are reported as income under the revenue laws of Kansas and regulations promulgated thereunder, and if a return listing such earnings has not been filed by the trustees in the year in which earned, then a return listing such earnings shall be filed by such beneficiary in the year in which the same are reported under the revenue laws of Kansas, but otherwise a return listing the same shall not be filed. Where the beneficiary of any trust is required to file a return

listing earnings which are taxable pursuant to this act and which are held in trust, such beneficiary for purposes of this act shall be deemed to have received or to be entitled to receive such beneficiary's pro-rata share of the earnings without specific allocation, unless the trust provides otherwise, and based upon the proportion which the beneficiary's share of the earnings bears to the total earnings of the trust. A return listing gross earnings taxable under this act which belong to the estate of a resident decedent shall be filed by the executor or administrator. If the decedent is a nonresident, such executor or administrator shall not be required to file a return listing such gross earnings.

A return listing the gross earnings of persons, companies or corporations which are taxable pursuant to this act, whose assets are in the hands of receivers shall be filed by such receivers and a return listing the gross earnings belonging to a corporation, and subject to this act, shall be filed by some person designated for that purpose by such corporation.

A return listing the gross earnings which are taxable pursuant to this act which belong to a corporation, association or a partnership shall be listed by an agent or partner. Unless subject to tax by reason of K.S.A. 12-1,103 no return listing the gross earnings from money, notes and other evidence of debt collected or received by any agent or representative of any person, company, or corporation, which is to be transmitted immediately to such person, company or corporation, shall be filed by such agent or representative, but such agent or representative shall, upon request, state under oath the amount of such money or credits and to whom the same has been or is to be transmitted.

Taxes levied pursuant to this act shall be paid by the person or fiduciary required to file such return.

History: L. 1982, ch. 63, § 4; L. 1983, ch. 61, § 2; April 14.

12-1,105. Same; penalty for refusal or failure to file return. In every case where any person or corporation shall fail or refuse to make the return required by this act, the county clerk shall proceed to ascertain and determine the tax due thereon and add 50% of the tax so determined, as a penalty for failure to make such return.

History: L. 1982, ch. 63, § 5; May 13.

12-1,106. Same; time of payment; collection. Taxes levied by counties, cities and townships pursuant to this act shall be due and payable at the time or times prescribed by law for the payment of personal property taxes. The county treasurer of each county in which taxes are levied pursuant to this act shall include a statement of the amount of the tax so computed with the personal property tax statement of each taxpayer. When

the amount of tax levied pursuant to this act is less than \$5, such tax shall be cancelled. The tax levied pursuant to this act shall be collected by the county treasurer and the sheriff in the same manner as personal property taxes are collected.

History: L. 1982, ch. 63, § 6; May 13.

12-1,107. Same; disposition of tax receipts. (a) Except as provided in subsection (b), the proceeds of all taxes levied pursuant to this act shall be credited to the general fund of the county, city or township levying the same.

(b) In counties which have adopted the county unit road system, the amount credited to a township shall be limited to an amount which when added to all other amounts of revenue for the general fund and all other funds of the township will not exceed the amount of the adopted budget for such funds, and all moneys exceeding such amount shall be credited as follows: (1) One-half to the county general fund and (2) one-half to the county road and bridge fund.

History: L. 1982, ch. 63, § 7; L. 1983, ch. 61, § 3; April 14.

12-1,108. Same; inspection of returns; unlawful acts, penalty. Any list or statement filed with or as a part of any return or any statement of tax liability shall only be open to inspection by the director of taxation and the county clerk and treasurer of the county wherein the same is computed, and such director's, clerk's or treasurer's assistants and clerks, except upon order of a court of competent jurisdiction, and it is hereby made unlawful to exhibit, disclose or publish any such list or statement or any part of the same or any of the items of the same. Any person violating the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be fined in a sum of not less than \$100 and not more than \$500 and shall be adjudged to have forfeited their office or appointment.

History: L. 1982, ch. 63, § 8; L. 1983, ch. 61, § 4; April 14.

12-1,109. Same; exemptions. Gross earnings derived from the following shall be exempt from taxes levied by counties, cities and townships pursuant to this act:

(a) Notes secured by mortgages on real estate, which mortgages have been recorded in this state and the registration fee or tax thereon paid, as otherwise provided by law;

(b) all moneys, notes and other evidences-of indebtedness held by the trustee of a qualified trust described in section 401, 408 or 501(c)(4), (5), (9), (17) or (18) of the internal revenue code of 1954, as amended (26 U.S.C. 401, 408 or 501(c)(4), (5), (9), (17) or (18)) which is part of a stock bonus, pension or profit-sharing plan of an employer for the exclusive benefit of employees or their beneficiaries or health and welfare

plan;

(c) (1) for the taxable year commencing after December 31, 1981, money, notes and other evidence of debt, to the extent of the tax liability hereinafter provided, which is owned by a person who has a disability or was 60 years of age or older on January 1 of the year in which an exemption is claimed hereunder. The exemption allowable under this subsection shall be in an amount equal to the lesser of the following: (A) The amount of the tax liability on the first \$3,000 of gross earnings from the money, notes and other evidence of debt; or (B) the amount of the tax liability on the first \$3,000 of gross earnings from such money, notes and other evidence of debt reduced by the amount that the owner's income exceeds \$12,500, including in such owner's income the income of such person's spouse, in the year next preceding that in which the exemption is claimed under this subsection. No person shall be eligible to claim an exemption hereunder in the same year in which such person's spouse has claimed an exemption hereunder. As used in this subsection, the terms "income" and "disability" shall have the meanings ascribed to them in K.S.A. 79-4502, and amendments thereto; and (2) for all taxable years commencing after December 31, 1982, money, notes and other evidences of debt, to the extent of the tax liability hereinafter provided, which is owned by a person who has a disability or was 60 years of age or older on January 1 of the year in which an exemption is claimed hereunder. The exemption allowable under this subsection shall be in an amount equal to the lesser of the following: (A) The amount of the tax liability on the first \$5,000 of gross earnings from the money, notes and other evidences of debt; or (B) the amount of the tax liability on the first \$5,000 of gross earnings from said money, notes and other evidences of debt reduced by the amount that the owner's income exceeds \$15,000, including in such owner's income the income of such person's spouse, in the year next preceding that in which the exemption is claimed under this subsection. No person shall be eligible to claim an exemption hereunder in the same year in which such person's spouse has claimed an exemption hereunder. As used in this subsection, the terms "income" and "disability" shall have the meanings ascribed to them in K.S.A. 79-4502, and amendments thereto;

(d) money, notes and other evidence of debt owned by any credit union, national banking association, state bank, trust company or federal or state-chartered savings and loan association;

(e) bonds or other evidence of indebtedness issued by the state, county, city, school district or other municipal or taxing subdivision of the state;

(f) except for distributions made from earnings or profits of any small business

corporation, as defined by section 1371 of the internal revenue code as enacted in 1954 (26 U.S.C. 1371), accumulated by that corporation prior to the time that it has made the election under section 1372 of the internal revenue code of 1954 (26 U.S.C. 1372), all earnings or profit distributed by any such small business corporation having such an election in effect to a person who was a shareholder of such corporation at the time of the distribution;

(g) for all taxable years commencing after December 31, 1982, notes, other than notes described in subsection (a), to the extent that such earnings are a reimbursement of interest paid on another note the proceeds of which was the source of funds for the first note;

(h) money, notes and other evidence of debt belonging exclusively to a hospital or a psychiatric hospital, as defined by K.S.A. 59-2902 and 65-425, and amendments thereto, operated by a not-for-profit corporation, and used exclusively for hospital or psychiatric hospital purposes;

(i) money, notes and other evidence of debt belonging exclusively to an adult care home as defined by K.S.A. 39-923, and amendments thereto, operated by a not-for-profit corporation, and used exclusively for adult care home purposes;

(j) money, notes and other evidence of debt belonging exclusively to a private children's home as defined by K.S.A. 75-3329, and amendments thereto, operated by a not-for-profit corporation, and used exclusively for children's home purposes;

(k) money, notes and other evidence of debt belonging exclusively to a corporation organized not-for-profit which operates housing for elderly persons having a limited or low income, which property and the income therefrom is used exclusively for housing for such elderly persons;

(l) shares, shares of stock or other evidence of ownership of national banking associations, state banks and federal or state-chartered savings and loan associations located or doing business within the state and shares of stock or other evidence of ownership of corporations holding stock of a national banking association, state bank and federal or state-chartered savings and loan associations located or doing business in Kansas, to the extent the income of such corporation is attributable to dividends received on such stock;

(m) money, notes and other evidence of debt of individuals, associations, groups of unincorporated persons or domestic or foreign corporations constituting the average capital employed in business and taxed under the provisions of K.S.A. 79-1103 and 79-1105a; and

(n) shares of stock issued by a corporation classified as a regulated investment company under the provisions of the federal internal revenue code of 1954, as amended.

History: L. 1982, ch. 63, § 9; L. 1983, ch. 61, § 5; April 14.

Cross References to Related Sections:

Exemption of money, notes and other evidence of

debt from property tax levies, see 79-3109c.

Law Review and Bar Journal References:

"Survey of Kansas Law: Taxation," Sandra Craig McKenzie and Virginia Ratzlaff, 33 K.L.R. 71, 85 (1984).

Form **200**

PART VI

LOCAL INTANGIBLES TAX RETURN

1988

For the year January 1-December 31, 1987, or other taxable year beginning _____, 19____, ending _____, 19____

PLEASE PRINT OR TYPE

Name (If joint return, use first names and middle initials of both)	Last Name	Your Social Security Number
Mailing address (Number and street, including apartment number, or rural route)		Spouse's Social Security Number
City, Town or Post Office, State and Zip Code		For Office Use Only

Questions 1 & 2 must be answered before your intangibles tax rate can be determined.

- Is your legal residence located within the corporate limits of a city or town?
 - Yes: If yes, name of city or town _____
 - No: If no, name of township _____
- County of residence as of January 1, 1988 _____
- Intangibles Income (Line 11, Part I or line 17, Part II) \$ _____

YOUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOUR COUNTY TREASURER WILL BILL YOU DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPARTMENT OF REVENUE.

PART I—INTANGIBLES EARNINGS

- Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest or dividends received from all savings and loan associations and credit unions
- Dividends or other income from corporation stock including those located in Kansas and dividend or interest income received from mutual funds and trust companies (Attach schedule)
- Interest from notes (Except when secured by mortgages on Kansas real estate when registration fee has been paid)
- Earnings from conditional sales contracts, chattel paper or other secured transactions
- Interest or discount income from bonds, debentures, and certificates of indebtedness
- Interest, carrying charges and other income from accounts receivable (Nonresidents, see instructions)
- Other intangibles income (See instructions)
- Total intangibles income (If you qualify for the "Special Senior Citizen or Disability Exemption," complete Part II to determine your intangibles income. Enter on line 3 if you do not qualify for the exemption.)

4		
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8		
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11		

**PART II—SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION—(See instructions)
(Part II must be completed entirely or the exemption will not be allowed)**

- YOUR DATE OF BIRTH (If you were born after January 1, 1926, you must be blind or disabled to qualify. See instructions.)
- Is this special exemption based on disability or blindness? If so, attach proof of disability or blindness. (See instructions)
- Total household income for 1987 (See instructions)
- Enter total intangibles income from Part I, line 11
- LESS: Special Intangibles Income Exemption (See instructions for allowable exemption)
- Taxable intangibles income (Enter on line 3 above)

MONTH	DAY	YEAR
<input type="checkbox"/> Yes <input type="checkbox"/> No		
14		
15		
16		
17		

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

sign here

Signature of taxpayer	Date	Your Social Security No.	Signature of preparer other than taxpayer
_____	_____	_____	_____
If joint return, BOTH husband and wife must sign	Spouse's Social Security No.	City or Township from line 1	County from line 2
_____	_____	_____	_____

YOUR TELEPHONE NUMBER: _____

TELEPHONE NUMBER—The number you furnish will be confidential and should be the one at which you can be reached during our office hours.

**MAIL THIS RETURN TO: KANSAS INCOME TAX, TOPEKA, KANSAS 66699-0001 BY APRIL 15, 1988.
PLEASE DO NOT STAPLE THIS RETURN TO YOUR KANSAS INCOME TAX RETURN.**

1988 LOCAL INTANGIBLES TAX

INSTRUCTIONS FOR 1988 LOCAL INTANGIBLES TAX RETURN

INTANGIBLES TAX: The intangibles tax is levied on gross earnings received during calendar year 1987, or fiscal year ending in 1987, from intangible property. The intangibles tax is not to be confused with state income tax which is used to support state government. Intangible property includes such items as savings accounts, stocks, bonds, accounts receivable, mortgages, etc.

WHO MUST FILE AN INTANGIBLES RETURN: All Kansas residents and corporations owning taxable intangible property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 1987, must file an intangibles tax return if the tax due is \$5.00 or more. IF YOU LIVE IN AN AREA THAT HAS NO INTANGIBLES TAX, OR YOUR TAX WOULD BE LESS THAN \$5.00, YOU DO NOT HAVE TO FILE AN INTANGIBLES TAX RETURN.

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual's dwelling, or the corporation's principal business office, within the State of Kansas. The earnings are then subject to intangibles tax if the individual's dwelling or the corporation's principal office is within a jurisdiction which has imposed the local intangibles tax.

Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file intangibles tax returns.

Senior citizens or disabled persons are required to file intangibles tax returns, but may be entitled to a special senior citizen or disability exemption, explained in Part II, under "Special Senior Citizen or Disability Exemption".

EXEMPT INTANGIBLES INCOME: Intangibles tax does not apply to the following: interest on notes secured by real estate mortgages on which a registration fee has been paid; earnings on individual retirement and Keogh accounts and other qualified retirement plans; bonds and other evidences of indebtedness issued by the federal government, the State of Kansas or any of its municipal or taxing subdivisions; certain distributions of Subchapter S corporations; certain reimbursements of interest paid on notes, the proceeds of which were the source of funds for another note; and dividends from stock of a bank, savings and loan association or regulated investment company located in Kansas or doing business in Kansas. National bank associations, state banks, federal and state chartered savings and loan associations, trust companies, credit unions, and certain non-profit corporations operating or providing hospital, psychiatric hospitals, adult care homes, private children's homes and nursing for the elderly are exempt from intangibles tax.

WHEN AND WHERE TO FILE: If you have intangibles income, an intangibles tax return must be filed with the Kansas Department of Revenue on or before April 15, 1988 (there are no provisions for extensions of time to file an intangibles tax return). Do not attach the intangibles return to the Kansas income tax return.

The county clerk will compute your tax and you will be billed for this tax by your local county treasurer in November 1988. If your return is delinquent, you may be assessed interest and/or penalty by the county treasurer's office. This would be included in your tax billing when you receive it. If your intangibles tax is less than \$5.00, you will not be billed. **Do not send any payment for intangibles tax to the Kansas Department of Revenue.**

AMENDED RETURNS: To correct an error on an intangibles tax return that has already been filed, a second form 200 must be filed with the word "AMENDED" written at the top. Attach a letter explaining the reason for the correction. There is no special form for amending an intangibles return.

SPECIFIC INSTRUCTIONS

HEADING: Complete all items in the heading of the return. Please type or print your name, address, telephone number, and social security number (tax identification number if applicable). If your accounting records are maintained on a fiscal year basis, please indicate your fiscal year in the space provided above your name.

LINE 1—IS YOUR LEGAL RESIDENCE LOCATED WITHIN THE CORPORATE LIMITS OF A CITY OR TOWN? Mark the appropriate box "YES" or "NO". If "YES" enter the name of the city or town in which your residence is located. If "NO" enter the name of the township in which your residence is located. Please DO NOT enter both a city and a township name.

LINE 2—COUNTY OF RESIDENCE AS OF JANUARY 1, 1988: Enter the name of the county in which your residence is located.

LINE 3—INTANGIBLES INCOME: Enter in the space provided the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the taxable intangibles income from Part II, line 17.

PART I—INTANGIBLES EARNINGS

THERE ARE NO EXEMPTIONS OR DEDUCTIONS ALLOWABLE TO REDUCE TOTAL GROSS EARNINGS AS REPORTED ON THIS RETURN.

LINE 4: Enter on line 4 interest or other income received or credited to your account from bank savings accounts, bank checking accounts, certificates of deposits, and other time deposits, regardless of the bank's location or when the security was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit unions regardless of location. Enter all interest received or credited to your account from funds left on

deposit with insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

If you incurred a penalty for early withdrawal of funds, report only the amount of interest actually received from each account. If the penalty incurred is greater than the amount of interest, the excess penalty cannot be used to reduce income from other sources.

LINE 5: Enter on line 5 all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. **Do not report dividends from insurance policies or patronage dividends from co-ops based on business done with the co-ops.**

Also enter on line 5 all investment income received from all mutual funds and trust companies. **Do not report capital gains.**

LINE 6: Enter on line 6 all interest, discount interest, or other earnings received from notes receivable, unless the notes are secured by a Kansas mortgage on which a mortgage registration fee has been paid. **Do not report the principal from notes or loans.**

LINE 7: Enter on line 7 all interest or other income received from notes or accounts which are secured by conditional sales contracts or chattel mortgages.

LINE 8: Enter on line 8 interest or discount income received from bonds and debentures. Income from bonds issued by states or their political subdivisions other than Kansas are subject to tax.

LINE 9: Enter on line 9 all interest, carrying charges, or other earnings from accounts receivable received during your tax year, regardless of when the account was opened or closed. Nonresidents must report all income which has a Kansas business situs.

LINE 10: Enter on line 10 all other income from intangible property which is not included on lines 4 through 9. This includes taxable intangible income from trusts, estates, brokerage accounts, etc.

LINE 11: Add lines 4 through 10. Enter total intangibles income on line 11.

If you do not qualify for the special senior citizen or disability exemption (See Part II), enter this amount on line 3.

PART II—SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

WHO MAY QUALIFY: To be eligible for the \$5,000 special senior citizen or disability income exemption, you must meet the following qualifications:

- You must have been born on or before January 1, 1928; OR,
- You must have been disabled or blind during all of 1987, regardless of age; AND,
- Your household income for 1987 must have been \$15,000 or less.

If your household income falls between \$15,000 and \$20,000, the \$5,000 income exemption is reduced by the amount that household income exceeds \$15,000.

If your household income is greater than \$20,000, you are not allowed an income exemption.

The special intangibles income exemption cannot be claimed for a decedent who died prior to January 1, 1988.

If married, only one spouse can claim the special intangibles income exemption.

LINE 12: Enter the month, day, and year of your birth.

LINE 13: If you are claiming this special exemption because of disability or blindness, you must have been disabled or blind during the entire year of 1987. If you are filing as a disabled person, you must attach a copy of your social security certification of disability letter showing proof that you received social security benefits during the entire year of 1987 based upon your disability. If you are not covered by social security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, you must submit a visual acuity statement from your doctor.

LINE 14: Your total household income for 1987 is total income received by you, or you and your spouse. It consists of wages, salaries, commissions, fees, bonuses, tips, interest, dividends, gain or loss from sale or exchange of property, social security, railroad retirement and any other pension income. Your share of income from partnerships, estates, trusts and royalties, net rental income, and business or farm income should also be reported.

LINE 15: Enter total intangibles income from Part I, line 11.

LINE 16: If your total household income on line 14 is \$15,000 or less, enter the special \$5,000 intangibles income exemption on line 16.

If total household income is greater than \$15,000 but less than \$20,000, the special \$5,000 intangibles income exemption is reduced by the amount that household income exceeds \$15,000.

If your household income is greater than \$20,000, you are not allowed a special intangibles income exemption.

LINE 17: Subtract the special intangibles income exemption on line 16 from line 15 and enter the result on line 17 and on line 3. This is your taxable intangibles income.