

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by SENATOR DAN THIESSEN at  
Chairperson

519-S a.m./~~pm~~ on Tuesday, February 27, 1990 in room 519-S of the Capitol.

All members were present except:

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:

Senator Don Sallee  
Louis Klemp, Vice Chairperson of Concerned Taxpayers of Leavenworth County, KS  
Philip Urban, Chairman Concerned Taxpayers Association of Leavenworth County, KS  
Pat Hubbell, representing KS Railroad Association  
T.C. Anderson, Executive Director-KS Society of Certified Public Accountants  
Ron Hein, representing American Advertising Federation  
Chip Wheelen, KS Medical Society  
Harriet Lange, KS Association of Broadcasters  
Ronald Smith, Legislative Counsel-KS Bar Association  
George Barbee, Executive Director-KS Consulting Engineers  
Norman Sconeman, Wyandotte County Tax Group Of K.C., KS  
Trudy Aron, Executive Director-KS Society of Architects  
Glenn Clogswell, representing-American Cancer Society  
Karen France, KS Association of Realtors  
Kevin Allen, Executive Vice President-KS Motor Car Dealers Association  
Terry Humphreys, Executive Director-KS Manufactured Housing Association  
Larry Fisher, representing Kansans for Fair Taxation, Inc.  
Cappie Winkler-Taxpayer from Topeka, KS  
James Bates, Cowley County Tax Association  
Ben Martel, Taxpayer from Harvey County

Chairman Thiessen called the meeting to order at 11:05 a.m. and turned attention to SB656 recognizing Senator Edward Reilly.

SB656:AN ACT relating to taxation; prohibiting the levying of property taxes; providing for elimination of exemptions from sales taxation; providing for the sales taxation of services; amending K.S.A. 79-3603 and 79-3606 and repealing the existing sections.

Senator Don Sallee presented testimony for Senator Edward Reilly who could not be here today to testify.

Senator Don Sallee said in behalf of Senator Edward Reilly, as we continue to wrestle with the issue of taxation in KS, the impact of reappraisal and classification, we recognize and the Governor of our state continues to confirm that it is the number one issue on the minds of most every Kansan.

The Kansas citizen wants to play a part in this dilemma that faces us, and the many concerned taxpayers groups that have begun organizing across this state is an indication that this problem must be addressed fairly and simply. Every possible and conceivable approach must be considered in addressing the problem as we as lawmakers deal with the responsibility of finding a reasonable solution.

The proposal embodied in SB656 is another approach deserving of every consideration as we deliberate in our respective legislative bodies. Many citizens are spending valuable time from their businesses and families in an effort to develop a consensus among themselves as to how we might best address Kansas Tax Policy.

Senator Sallee said there are several representatives of the Leavenworth delegation of the concerned taxpayers of Leavenworth County in the committee room today, and he introduced Louis Klemp and Phil Urban. (ATTACHMENT 1)

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Louis Klemp, Vice Chairperson of Concerned Taxpayers of Leavenworth, said what they are proposing in SB656 is, the elimination of all property tax and substituting the loss of revenues by removing all exemptions and exclusions in our current sales tax system. He said he would ask Phil Urban to address the Positive and Negative Ways to Tax. (ATTACHMENT 2)

Philip Urban, Chairman Concerned Taxpayers Association of Leavenworth County said on the 2nd page of Attachment 2, said there are negative tax systems for three counties, which do not represent a fair and equal taxing system.

Mr. Urban said the positive tax system would remove all exemption and exclusions from the 4.25% state sales tax system, an example would be: Business generates \$20,000,000. license fee would be 1/10% or \$20,000. Using 2/10% fee would be \$40,000 and so on. All business would share in a fair system based on their productivity. This would be a less burden on most businesses than having to pay real estate taxes and inventory taxes.

Bob Corkins, Director of Taxation, KS Chamber of Commerce and Industry, said they are opposed to this radical approach to property tax reform and urges the committee to retain the present assortment of sales tax exemptions without alteration.

He said the disadvantages to businesses are extremely great. The resulting increased prices to consumers will be much greater than the mere 4.25% applied at the final transaction.

It is a radical proposal which raises countless unanswered questions and which threatens the stability of numerous businesses in this state due to a flood of new operating expenses. (ATTACHMENT 3)

**THE FOLLOWING ARE OPPONENTS OF SB656.**

Pat Hubbell said he was appearing in behalf of the KS Railroad Association. He said the first part of his handout is a complete list of the vendors that Sante Fe uses in the State of KS to purchase goods in 1989, and the goods that were purchased in the State of KS, and used in the State of KS, the sales tax was paid on them. It is only those goods that were purchased in the State that were consumed outside the State, somewhere along the railroad that were exempt from the sales tax. He said they left no vendor untouched, you can find every vendor they used on the list.

Also, in his handout is a summary of sales tax assessment of railroad rolling stock, and the study was done by the KS Department of Economic Development in 1979 and included with the summary by past U.S. Senator Harry Darby, is included. Most states exempt these types of repairs and there are several facilities located within the State of KS that do that type of work and the important thing to remember, is there has been a relax, on this for people to extend these types of businesses and he said, the last handout is a railroad map of KS, showing the locations and the facilities within the State which are doing this type of work today. (ATTACHMENTS 4a, b and c).

Mr. T.C. Anderson, Executive Director-KS Society of Certified Public Accountants, said he would address the portion of SB656 which would impose a tax on the gross receipts from the rendering or furnishing of services at retail in the State. He said in 1990 only four States tax professional services, which are Hawaii, Delaware, South Dakota and New Mexico.

He said a tax on services is an added tax burden on the small business and a sales tax on all services disproportionately imposes a heavier burden on low-income individuals.

He said, imposing a sales tax on services adversely affects the economy by increasing costs which may cause consumers to utilize out-of-state practitioners who are not subject to the tax. This could cause the exportation of service revenues to out-of-state business, thus reducing the level of employment for professionals in KS. (ATTACHMENT 5).

Ron Hein, representing the American Advertising Federation said it is unclear to them which services would be taxed as performed by or for advertising agencies.

If it includes broadcast advertising, such a tax could possibly be unconstitutional. If the tax is on the advertisement broadcast on the TV or radio, will the tax only be applied if the broadcast station is actually located in Kansas?

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Or will the tax apply when the broadcast station or newspaper which is located outside of Kansas which actually broadcasts over the state border or mails a newspaper into the state?

Advertsing agencies traditionally have not been deemed to be retailers. Even their name indicates that they act as an agent of their client. When an advertising agency purchases time on radio or TV on behalf of their client, and subsequently charges that cost back to the client, this bill will result in double or triple taxation. (ATTACHMENT 6)

Chip Wheelen, KS Medical Society said they believe that sales tax on services rendered by health care professionals or charges of a medical care facility are unacceptable. In addition to its extremely regresssive characteristic, taxing people for being injured or becoming ill is simply poor public policy. (ATTACHMENT 7).

Harriet Lange, KS Association of Broadcasters said since the bill would tax the gross receipts received from the rendering of services at retail in KS, they assume it would include a tax on the advertising time and production services their member stations provide.

She said, raising the cost of advertsing with an ad tax discourages its purchase and results in less advertising, which leads to a drop in demand and sales for products and services. Jobs and salaries suffer.

Attached to her testimony are letters from two of their members located on the state line. Their concerns relate to lost business to Missouri competitors, forcing them to rethink their Kansas location in the event of an ad tax. (ATTACHMENT 8)

Ronald Smith, Legislative Counsel-Kansas Bar Association said he would summarize the outline of his testimony on SB656 which was prepared sometime ago on service taxes in general, and it does not speak to SB656 specifically. He said lawyers looking at the bill, say, "if the State of Kansas want us to be tax collectors, they would be more than happy to accommodate you, but we don't think our clients would like the tax and we don't think that eventually the legislature would want us in that position, because we would be coming to you with a number of exemptions each year, that would have constitutional, as well as all sorts of tax policy ramifications. (ATTACHMENT 9)

George Barbee, Executive Director-KS Consulting Engineers, said the proposed amendments of SB656 would have the effect of taxing all services under the sales tax provision of the state statutes. Engineering services have not been taxed because they were not listed as a taxable service for good reason.

He said, there are problems with this concept of taxing prior to the final retail transactions, but the very fact that these services are only component parts of a project leads him to request that this committee report SB656 unfavorably. (ATTACHMENT 10)

Norman Sconeman, Wyandotte County Tax Group of Kansas City, KS said he thought the committee has a unique opportunity to give an answer to something that they are rambling with now, as a result of the 1986 constitutional amendment, that nobody has came up with an answer.

He said he was Wyandotte County assessor in 1971 and they implemented the reappraisal then, but it was not done by constitutional amendment it was done by a corrective, by the valuation director to bring all properties up to fair market value. We did it under the premise that all taxpayers would be treated uniformly and equally. We did not do it by exempting inventories, reducing appreciation rates on equipment and those types of things. We did it with the tax base intact, all classes of taxpayers were brought up to fair market value, and were assessed accordingly at 30% of fair market value. You had the same challenge in 1985 on the railroads, then comes John Carlin and he decides we are going to have a reappraisal, under the threat of a federal court order, that we are not going to have a reappraisal without classification.

Now you are trying to correct a constitutional amendment, a problem, that was created by constitutional amendment. (NO WRITTEN TESTIMONY)

Trudy Aron, Executive Director-KS Society of Architects said she is going to address two issues regarding SB656. (1) The tax may cause large corporations and other frequent users of architectural services to locate out of state, and it would further reduce the loss to design firms, and this bill will encourage those firms who remain in KS to avoid paying the tax by adding design professionals to their staffs and perform

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their own architectural and engineering services in house. (2) Professional service business should be encouraged to settle in KS.

She said, they realize the State is facing a budget shortfall and they are ready to pay our fair share of taxes. However, SB656 is not the solution. (ATTACHMENT 11)

Glenn Clogswell representing the American Cancer Society said compared to the reasons that have been presented by the conferees this morning, their direct interest in SB656 is quite small. We believe the bill is a bad bill because each of the exemptions in the sales tax law has been enacted for a purpose and for reasons that the legislature over a period of years, has termed worthy reasons. The proposal that directly affects the KS Cancer Society is the one found on page 14 of the bill beginning with line 39. All it affects is educational materials that are supplied to the American Cancer Society, in the KS division, we are talking about public health interest. The effect of this is a few thousand dollars a year. (NO WRITTEN TESTIMONY)

Karen France, KS Association of Realtors said they are not supporting or opposing the concepts which SB656 proposes, but they do not believe it is the answer to the existing tax problems.

She said, they believe the answer lies in putting caps on the amount of property caps on the amount of property taxes which can be assessed against real estate and looking for alternative means for funding local government budgets. (ATTACHMENT 12)

Kevin Allen, Executive Vice President-KS Motor Car Dealers Association said they are not in support or opposition of SB656. He said, KMCDA supports additional sales tax revenue as a means of addressing the property tax problem. However, they are concerned about one section which would repeal the current exemption for the purchase of motor vehicles in KS by out of state residents.

He said, their fear is that vehicle sales, especially fleet purchases, will be made in states with a lower sales tax. (ATTACHMENT 13)

Terry Humphreys, Executive Director-KS Manufactured Housing Association said KMHA opposes the provisions of SB656 that would repeal the sales tax exemption that apply to manufactured housing. In 1985 the KS Legislature passed SB152 which granted a sales tax exemption for people who purchased pre-owned manufactured homes. The rationale for exempting preowned manufactured homes was based on the fact, that when the individual buys a pre-owned site built house, sales tax is not paid. For many years manufactured home buyers were treated unfairly when compared to other home buyers and SB152 corrected that problem.

She said, before the legislature reinstates a sales tax on housing it is very important that you consider what affect this would have on low and moderate income people who already have difficulty in attaining home ownership. It is KMHA'S position that this type of tax would further an already serious affordable housing problem. (ATTACHMENT 14)

Larry Fisher representing Kansans for Fair Taxation, Inc. said most of his presentation today is not his opinion, it has been researched and he only wants to emphasis, the research has been done by good sources as a benefit to us all. He briefed the committee on his handout which included (1) The unfinished agenda of state tax reform, by Steven D. Gold, National Conference of State Legislators. November 1988 (2) Reforming state tax systems, by Steven D. Gold. 1986 (3) I'm mad as Hell, by Howard Jarvis, Times Books. 1979 (4) Origin of Classification and Reappraisal in Kansas, Part 1. State of Kansas, January 10, 1990. (ATTACHMENT 15)

Cappie Winkler a resident of Topeka, KS said he would like for the people in the committee room who are for "fair taxation" to stand, and he said these people are people that should be at home doing their jobs and making money at their own businesses. He said, they are here to complete their case and tell the legislators, "we are hurting in our businesses as a result of the tax changes that have taken place, this past year and we need the attention of the legislature. It is costing us money to be here. (NO WRITTEN TESTIMONY)

James Bates, Cowley County Tax Association said they are in support of SB656. Ever since the people have received their tax statements, he said, he had been involved going all over the county assisting people and filling out their protests and homestead exemptions, etc. He said, it is a pitiful sight to see our senior citizens destroyed



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with the idea of not being able to afford their homes today. They have worked all their life, raised and given children and given blood all over this world, to protect our constitution. I have had them crying because they are afraid they cannot keep their homes that they have worked all their life for, and many of them are going to lose their home.

He said, he thought we should do away with property taxes, and SB656 gives an avenue to eliminate this, and work around the property tax on our homes and small businesses.

He urged the committee to give consideration to SB656. (NO WRITTEN TESTIMONY)

Chairman Thiessen said, "you talked about the senior citizens that will lose their homes" and he asked, Mr. Bates how much does the homestead exemption refund help them, or the circuit breaker?

Mr. Bates said, for the circuit breaker, some of them receive \$750.00 per month on their retirements and many of them, taxes are assessed at \$1100.00 this year and last year and the year before that assessed at \$200.00 and \$300.00. The homestead exemption is not going to cure their problem because of the tremendous amount of increase.

Chairman Thiessen said you have gone to the homes so you must have some idea of the value of those homes, do you think they were over appraised?

Mr. Bates said, yes he thinks they were, and we assisted most of them in reducing their appraised value, and most were reduced, but it is still not enough.

Chairman Thiessen said we now have continuing reappraisal process, and corrections can be made in the 1990 valuations and the 1991, also. If the homestead is not adquate there may have to be some help in that direction too.

Ben Martel from Harvey County said they are in favor of SB656 because we have very serious problems in the County. He said he knows of 5 businesses that have gone out of business and in the last few weeks there has been 3 senior citizens that have gone to their respective banks and turned their mortgages in and let their homes go back, because they just cannot keep them, and there are a lot of people waiting until June 20th when the 2nd half of the tax bill comes in. He said, these same people are watching what happens here in Topeka, to see if they are going to get some relief to be able to stay in business and keep their homes.

When they go to protest, they basically are not getting any relief because in some cases when they reduce it it is not enough to really justify anything, and if you would take that particular home any put it on the market there is no way you could get your appraised value as a selling price. Sometimes it is 4 to 5 times higher than the realistic selling price on the market, and we definitely need some help. (NO WRITTEN TESTIMONY)

Chairman Thiessen adjourned the meeting at 12:42 p.m.

GUEST LIST

COMMITTEE: SENATE  
ASSESSMENT & TAXATION

DATE: Tuesday, 2-27-90

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Don Smith	Topeka	Ks Bar Assoc
Larry Fischer	Topeka	KFFT, Inc
Connie Parish	Leavenworth	Lead Times
Paul Wilson	Leavenworth	CTLC
Louis Kemp	Le.	CTLC
Shirley Harrison	Topeka	KFFT
Collynn Rechter	Topeka	KFFT
Heeta Reeves	8275 S.W. 10th Topeka, Ka.	K.F.F.T.
Anta Metz	Topeka	K.F.F.T.
G. T. Loper	TOPEKA	CRG
D. Samik	"	KFFT
Don Anderson	"	KFFT
M. Taylor	"	KFFT
Pat Harrison	"	KFFT
<del>Wanda Wilson</del>	<del>Kansas City, Mo.</del>	<del>CTWA</del>
Thomas Gorman	"	"
B. Edlund	"	"
Jack Benz	Topeka	KFFT
Claudia Mentzer	Topeka	KFFT
Ed. Harlan	Yeb	League of Municipalities
Don Kinsey	OSAWATOMIE	UTU
Dan Mantel	Newton	Jan-Tech
Norman P. Webb	Topeka	Webb & Associates
Leroy Jones	Osawatomie	B.L.E.
Reg Tumbler	Duba	c.o.a.



STATE OF KANSAS



TOPEKA

SENATE CHAMBER

EDWARD F. REILLY, JR.

SENATOR, THIRD DISTRICT  
LEAVENWORTH AND JEFFERSON COUNTIES  
430 DELAWARE  
LEAVENWORTH, KANSAS 66048-2733  
913/682-1236

COMMITTEE ASSIGNMENTS  
CHAIRMAN: FEDERAL AND STATE AFFAIRS  
AND INSURANCE SUBCOMMITTEE  
VICE CHAIRMAN: ELECTIONS  
MEMBER: CONFIRMATIONS  
FINANCIAL INSTITUTIONS AND  
INSURANCE  
PUBLIC HEALTH AND WELFARE

REMARKS TO THE SENATE ASSESSMENT AND TAXATION COMMITTEE

RE: SB NO. 656

FEBRUARY 27, 1990, ROOM 519-S, 11:00 A.M.

MR. CHAIRMAN AND MEMBERS OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

THANK YOU FOR THE OPPORTUNITY TO APPEAR BEFORE YOUR COMMITTEE FOR THE, I BELIEVE, THIRD TIME OF THIS SESSION, EVEN THOUGH IN ABSENTIA, DUE TO A FUNERAL THAT I AM ATTENDING.

I HAVE ASKED REP. CLYDE GRAEBER OF LEAVENWORTH COUNTY TO SHARE WITH THE COMMITTEE MY REMARKS AND TO INTRODUCE THE MEMBERS OF THE CTLC (CONCERNED TAXPAYERS LEAVENWORTH COUNTY.)

AS WE CONTINUE TO WRESTLE WITH THE ISSUE OF TAXATION IN KANSAS, THE IMPACT OF REAPPRAISAL AND CLASSIFICATION, WE RECOGNIZE AND THE GOVERNOR OF OUR STATE CONTINUES TO CONFIRM THAT IT IS THE NUMBER ONE ISSUE ON THE MINDS OF MOST EVERY KANSAN. IT APPEARS TO BE THE TOPIC OF THE DAY AS WE TRY TO ASSESS THE IMPACT ON MANY KANSANS. WE ARE ALL, I KNOW, VERY CONCERNED ABOUT THE FUTURE OF OUR STATE AND IT IS OBVIOUS THAT THIS ISSUE HAS AWAKENED MANY CITIZENS; MADE THEM MORE CONSCIOUS OF THE IMPACT GOVERNMENT HAS ON THEIR LIVES. THEY MAY NOT FULLY UNDERSTAND ALL OF THE INTRICACIES OF LOCAL AND STATE TAX POLICIES, BUT THEY CERTAINLY UNDERSTAND THAT WHEN THOSE POLICIES, WHATEVER THEY MAY BE, BECOME SO REPRESSIVE AS TO MAKE LIVING IN THEIR HOMES, CONTINUING TO OPERATE THEIR BUSINESSES, OR OWN THEIR LAND IMPOSSIBLE THEN OBVIOUSLY THERE IS NEED FOR CHANGE.

UNLIKE THE CHANGES THAT ARE OCCURRING ACROSS THE WIDTH AND BREATH OF OUR WORLD, THE MOST RECENT IN NICARAGUA, IN SPITE OF WHAT  
SENATE ASSESSMENT AND TAXATION COMMITTEE  
TUESDAY, FEBRUARY 27, 1990 ATTACHMENT 1

SOME MAY PROMISE THAT IF YOU REELECT ME, "THINGS WILL BE BETTER," PRESIDENT DANIEL ORTEGA, THE PEOPLE FELT DIFFERENTLY.

THE KANSAS CITIZEN WANTS TO PLAY A PART IN THIS DILEMMA THAT FACES US, AND THE MANY CONCERNED TAXPAYERS GROUPS THAT HAVE BEGUN ORGANIZING ACROSS THIS STATE IS AN INDICATION THAT THIS PROBLEM MUST BE ADDRESSED FAIRLY AND SIMPLY. EVERY POSSIBLE AND CONCEIVABLE APPROACH MUST BE CONSIDERED IN ADDRESSING THE PROBLEM AS WE AS LAWMAKERS DEAL WITH THE RESPONSIBILITY OF FINDING A REASONABLE SOLUTION.

THE PROPOSAL EMBODIED IN SB 656 IS ANOTHER APPROACH DESERVING OF EVERY CONSIDERATION AS WE DELIBERATE IN OUR RESPECTIVE LEGISLATIVE BODIES. MANY CITIZENS ARE SPENDING VALUABLE TIME FROM THEIR BUSINESSES AND FAMILIES IN AN EFFORT TO DEVELOP A CONSENSUS AMONG THEMSELVES AS TO HOW WE MIGHT BEST ADDRESS KANSAS TAX POLICY. SPEAKING ON BEHALF OF OUR DELEGATION WE ARE GRATEFUL FOR THE OPPORTUNITY TO INTRODUCE REPRESENTATIVES OF THE CONCERNED TAXPAYERS OF LEAVENWORTH COUNTY WHO ARE PRESENT TODAY AND WHO WILL INTRODUCE OTHER CONFEREES. WITH US ARE LOUIS KLEMP, PRESIDENT OF THE CONCERNED TAXPAYERS OF LEAVENWORTH COUNTY, AND PHIL URBAN.

J: ary 27, 1990

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To: Chairperson Sen. Dan Thiessen And The Assessment And  
Taxation Committee

We appreciate being able to appear before you to speak as a proponent on SB#656. My name is Louis Klemp, and I am chairperson of the Concerned Taxpayers Of Leavenworth County, (CTLC). What we are proposing in SB656 is the elimination of all property tax and substituting the loss of revenues by removing all exemptions and exclusions in our current sales tax system. Most of the bills being studied are nothing more than band aids that will need to be coupled together to help solve the inequities of the new reappraisal classification process. The total property tax need in the state today is 1.5 billion. According to Ed Rolfs report of January 10, 1990 there is 3.4 billion in exemptions and exclusions, some of which are uncollectable for legal reasons. From reliable sources 1-2 billion would be collectable. According to a Ks. Legislative Research Dept. study of January 28, 1988 there is probably 500 million plus that could be collected on new sales and services. In the past we were a property society, now we are a service, sales society.

Many of the proposals you have received have not given you the process for making up lost funds, ours does, In fact it enables you to possibly have an excess. We would like to see this excess put in reserve to be returned for the excess taxes paid this year and in the future to either lower sales tax and establish a reserve for major expenditures, such as highway programs, prisons, etc., to be expended by a vote of the people. We feel the 103% of last years budget will force governing bodies to be more resourceful in the future in extending their monies. We also feel that with the removal of property taxes that sales in Kansas will increase greatly. Enclosed you will find some of the examples of questions often asked, but I would also like to introduce Phil Urban Vice Chairperson to explain a couple of these examples.

Again, thank you for this time.

## Positive And Negative Ways To Tax

### Negative Tax Systems

Leavenworth County (Average Mill Levy)

$\$100,000.00 \times 12\% = \$12,000 \times 124.53 \text{ mill levy} = \$1494.36 \text{ P.T.}$

Neosho County

$\$100,000.00 \times 12\% = \$12,000 \times 163 \text{ mill levy} = \$1956.00 \text{ P.T.}$

Stevens County

$\$100,000.00 \times 12\% = \$12,000 \times 37.4 \text{ mill levy} = \$448.80 \text{ P.T.}$

These 3 county examples do not represent a fair and equal taxing system.

### Proposals Seen So Far

1% residential  $\$100,000$  home =  $\$1000.00 \text{ P.T.}$

In order to make up lost revenue, we allow local entities to impose 1% earnings tax, 1% sales tax, 1% income on earning tax for school boards. These types of taxes at local levels would be necessary to produce lost revenues. Some of the smaller counties in the western part of the state, still could not generate enough revenue to off set their losses. If a county did use this system, a person owning a  $\$100,000.00$  home might save  $\$500.00$  or so, in property tax, but with a  $\$30,000.00$  income a year this person would now be paying  $\$300.00$  to local earnings tax,  $\$300.00$  to school board earnings tax, and  $\$50.00 - \$100.00$  a year due to increased sales tax. They are now paying more, than before they were helped. You have also allowed local entities more ways to tax, which means increases from more directions. Also any county with less than 100 mills P.T. will be increased. A 20% to 30% reduction in property taxes would also have the same effect as mentioned above. There is no positive way to approach property tax system.

### Positive Tax System

Step 1

Remove all exemption and exclusions from the 4.25% state sales tax system.

Step 2

Instead of inventory tax, a state business license would be required of all retail, wholesale, manufacturing, and service type businesses. All Businesses generating less than  $\$250,000.00$  per year gross, license fee would be  $\$100.00 - \$200.00$  examples. All businesses generating more than  $\$250,000.00$  would be charged in relationship to their productivity.

Example: Business generates  $\$20,000,000.00$  license fee would be 1/10% or  $\$20,000.00$ . Using 2/10 % fee would be  $\$40,000.00$  and so on. All business would share in a fair system based on their productivity. This would be a less burden on most businesses than having to pay real estate taxes and inventory taxes.

Step 3

Vehicles have no taxes, but vehicles would have a flat tag fee, based on their wholesale value.

Example: Vehicle value of \$0 to \$5,000.00 = \$100.00 tag fee. \$5001.00 to \$10,000.00 = \$150.00 tag fee. \$10,001.00 to \$15,000.00 = \$200.00 tag fee, and so on up the scale.

Step 4

Revenues collected by the state from steps 1,2,3 would be distributed to each county as follows:

Example 1: Leavenworth County 1989 taxes \$24,158,871.00 + assessed value \$193,995,909.00 = 12.454%. This 12.454% x assessed value for Leavenworth county would be the formula for Leavenworth county. This is the amount paid to the county.

Example 2: Pottawatomie county 1989 taxes \$16,866,025 + Assessed value \$264,350,682 = 6.385%. The 6.385% x assessed value for Pottawatomie county would be the formula for Pottawatomie county.

Each county would have formulas derived from this method.

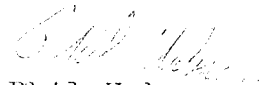
This approach to a property tax solution is progressive, and has no negative effect.

CTLC Chairperson



Louis Klemp

CTLC Vice Chairperson



Phil Urban



# LEGISLATIVE TESTIMONY

## Kansas Chamber of Commerce and Industry

500 Bank IV Tower One Townsite Plaza Topeka, KS 66603-3460 (913) 357-6321



A consolidation of the  
Kansas State Chamber  
of Commerce,  
Associated Industries  
of Kansas,  
Kansas Retail Council

SB 656

February 27, 1990

KANSAS CHAMBER OF COMMERCE AND INDUSTRY  
Testimony Before the  
Senate Assessment and Taxation Committee  
by  
Bob Corkins  
Director of Taxation

Mr. Chairman and members of the Committee:

My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry, and I appreciate the chance to express our concerns regarding SB 656. We oppose this radical approach to property tax reform and urge that you retain the present assortment of sales tax exemptions without alteration.

The Kansas Chamber of Commerce and Industry (KCCI) is a statewide organization dedicated to the promotion of economic growth and job creation within Kansas, and to the protection and support of the private competitive enterprise system.

KCCI is comprised of more than 3,000 businesses which includes 200 local and regional chambers of commerce and trade organizations which represent over 161,000 business men and women. The organization represents both large and small employers in Kansas, with 55% of KCCI's members having less than 25 employees, and 86% having less than 100 employees. KCCI receives no government funding.

The KCCI Board of Directors establishes policies through the work of hundreds of the organization's members who make up its various committees. These policies are the guiding principles of the organization and translate into views such as those expressed here.

The initial appeal of this bill, however, is attractive. Local governments should reduce their reliance on property taxes and this is certainly one way to do so. The inherent unfairness of property taxes and the negative effect they have on economic growth are strong reasons for repealing the tax. But KCCI does not believe that this trade-off proposed between property taxes and a broadened sales tax base will result in a net advantage to Kansans and the Kansas business community.

The worst effects of property taxation, we believe, have already been addressed. Inventory taxes have been repealed, all valuations have been brought up-to-date, and all businesses are now taxed using the same standards -- they are all assessed at the same rate on the basis of their equipment, land and buildings. Consequently, further reductions in property taxes, though still advantageous, are unlikely to reap benefits beyond a given point. Somewhere between the present level of property taxation and an abolition of property taxes lies a point of diminishing returns. The disadvantages tied to new revenue sources are likely to outweigh those associated with property taxes.

Disadvantages to businesses which would result from this bill's broad repeal of sales tax exemptions will be substantial. Resulting increased prices to consumers will be much greater than the mere 4.25 percent applied at the final transaction. A manufacturer selling directly to a final consumer must also pass on the new sales taxes paid for business machinery used to produce that product, the new sales taxes paid for component parts which go into that product, and the new sales taxes paid for material -- such as chemicals or lubricants -- which is consumed in the production of that item. Furthermore, the producers of the primary goods which are purchased by the manufacturer will have similar additional sales tax costs of their own to pass along.

We cannot know whether the cost of all these new forms of sales tax will be less than the present cost of property taxes. The impact will vary according to a firm's unique production methods, type of product or service rendered, marketing strategy and clientele. The proposed trade-off could have profound effects on business structure, production schedules, product demand and the forms of business activity which are encouraged or discouraged. In short, it is a radical proposal which raises countless

unanswered questions and which threatens the stability of numerous businesses in this state due to a flood of new operating expenses. KCCI therefore opposes SB 656 and recommends that you do, too.

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
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VENDOR	CITY	STATE	VENDOR	CITY	STATE
			FARMERS COOP GR	ABBYVILLE	K
			ABILENE AUTO PA	ABILENE	K
			ABILENE RENT-AL	ABILENE	K
			AGL SUPERIOR SE	ABILENE	K
			B RADIATOR SERV	ABILENE	K
			BILL'S TEXACO	ABILENE	K
			CITY CAB	ABILENE	K
			DICKINSON COUNT	ABILENE	K
			DICKINSON COUNT	ABILENE	K
			DICKINSON COUNT	ABILENE	K
			DON'S TIRE AND	ABILENE	K
			DOMS TIRE & SUP	ABILENE	K
			FAULKNER WELDIN	ABILENE	K
			H & H REPAIR	ABILENE	K
			HELM REFUSE	ABILENE	K
			MODERN PLUMBING	ABILENE	K
			PIONEER FARM AN	ABILENE	K
			RAY'S APCO SERV	ABILENE	K
			ROBSON OIL COMP	ABILENE	K
			ROBSON OIL COMP	ABILENE	K

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
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VENDOR	CITY	STATE	VENDOR	CITY	STATE
WIETERS BROTHER	ABILENE	KS	SLAVEN ENTERPRI	ARKANSAS	C KS
BRENDA ALLEN	ALTOONA	KS	THE BRYANT HARD	ARKANSAS	C KS
J. FRANK, INC.	AMERICUS	KS	TICKEL REFRIGER	ARKANSAS	C KS
ANTHONY FARMERS	ANTHONY	KS	TWO RIVERS CONS	ARKANSAS	C KS
CHRISTY'S WELDI	ANTHONY	KS	TYLER PRODUCTIO	ARKANSAS	C KS
GENE MARTIN LP	ANTHONY	KS	UNITED AUTO ELE	ARKANSAS	C KS
HARPER CO WEED	ANTHONY	KS	WALDECK FERTILI	ARKANSAS	C KS
HAZEL'S SHEET M	ANTHONY	KS	WALDECK OIL COM	ARKANSAS	C KS
JUSTICE BATTERY	ANTHONY	KS	WESTON RENTALS	ARKANSAS	C KS
NELSONS CAFE	ANTHOHY	KS	WOODS LUMBER CO	ARKANSAS	C KS
PAT'S WELDING	ANTHONY	KS	ATCHISON AUTO P	ATCHISON	KS
BERRY CONSTRUCT	ARGONIA	KS	AYERS AUTO SUPP	ATCHISON	KS
BOTKIN GRAIN CO	ARGONIA	KS	BEVERLY LUMBER	ATCHISON	KS
CITY OF ARGONIA	ARGONIA	KS	BFR ROCK QUARRY	ATCHISON	KS
FARMERS AGRI SE	ARGONIA	KS	BROMLEY & SONS	ATCHISON	KS
WHITE'S UPHOLST	ARGONIA	KS	BROMLEY AND SON	ATCHISON	KS
BOOGAARTS	ARK CITY	KS	CARRIGAN LUMBER	ATCHISON	KS
DILLONS	ARK CITY	KS	CONSUMER S OIL	ATCHISON	KS
A C MATTRESS CO	ARKANSAS	C KS	CONSUMERS OIL C	ATCHISON	KS
ARK CITY GLASS	ARKANSAS	C KS	DILLON TIRE AND	ATCHISON	KS
ARK CITY STEEL	ARKANSAS	C KS	DON'S RADIATOR	ATCHISON	KS
ARKANSAS CITY C	ARKANSAS	C KS	FIRESTONE STORE	ATCHISON	KS
ARKANSAS CITY S	ARKANSAS	C KS	LINCOLN GRAIN C	ATCHISON	KS
BAILLYS FARM AN	ARKANSAS	C KS	MARLATT CONSTRU	ATCHISON	KS
BOWMAN'S PLUMBI	ARKANSAS	C KS	PAOLUCCI GROCER	ATCHISON	KS
CARTER/TOUSLEY	ARKANSAS	C KS	PAOLUCCI RESTAU	ATCHISON	KS
CARTERS AUTO PA	ARKANSAS	C KS	PIPER PLUMBING	ATCHISON	KS
CLARK CZAPLINSK	ARKANSAS	C KS	THAYER SUPPLY C	ATCHISON	KS
D L JACKSON	ARKANSAS	C KS	ATTICA APCO	ATTICA	KS
DALE ENTERPRISE	ARKANSAS	C KS	DARK OIL COMPAN	ATTICA	KS
FRED BARNES WEL	ARKANSAS	C KS	AUGUSTA SAW AND	AUGUSTA	KS
GEORGE'S	ARKANSAS	C KS	AUGUSTA TIRE AN	AUGUSTA	KS
HAWKINS AUTO SE	ARKANSAS	C KS	BUTLER COUNTY F	AUGUSTA	KS
HOMELAND STORES	ARKANSAS	C KS	HARRY P. WEIR	AUGUSTA	KS
HUTCHINSON FLEC	ARKANSAS	C KS	JARVIS AUTO SUP	AUGUSTA	KS
JARVIS AUTO SUP	ARKANSAS	C KS	JUSTIN MITCHELL	AUGUSTA	KS
JERRY'S DONUTS	ARKANSAS	C KS	L A KNEBLER CON	AUGUSTA	KS
K MART	ARKANSAS	C KS	L AND L TIRE CO	AUGUSTA	KS
K.S. CZAPLINSKI	ARKANSAS	C KS	L.A. KNEBLER CO	AUGUSTA	KS
L G PIKE CONSTR	ARKANSAS	C KS	LEE'S GLASS	AUGUSTA	KS
LAWN AND LEISUR	ARKANSAS	C KS	MILLER PARTS CO	AUGUSTA	KS
LEACH FIRE EQUI	ARKANSAS	C KS	SHRYOCK AMOCO	AUGUSTA	KS
MID-WEST FLECTR	ARKANSAS	C KS	SHRYOCK STANDAR	AUGUSTA	KS
MIKE GROVES OIL	ARKANSAS	C KS	SOUTHWIND OIL C	AUGUSTA	KS
MIKE GROVES OIL	ARKANSAS	C KS	SPURGEON CARPET	AUGUSTA	KS
MILLER TIRE AND	ARKANSAS	C KS	T AND J ELECTRI	AUGUSTA	KS
MILLER'S METRO	ARKANSAS	C KS	TRIPLE A BUILIE	AUGUSTA	KS
MOONLIGHT CLEAN	ARKANSAS	C KS	54 MOTOR SERVIC	AUGUSTA	KS
POSTMASTER	ARKANSAS	C KS	B AND V PRINTIN	BASEHOR	KS
RAKIE'S OIL CO	ARKANSAS	C KS	PTL AUTO REPAIR	BASEHOR	KS
RAMSEY'S AUTO P	ARKANSAS	C KS	CITY OF BAZINE	BAZINE	KS
ROB CARROLL'S S	ARKANSAS	C KS	SUMNER COUNTY F	BELLE PLAI	KS
SHERWIN WILLIAM	ARKANSAS	C KS	BELLE PLAINE AU	BELLE PLAI	KS

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
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VENDOR	CITY	STATE	VENDOR	CITY	STATE
CITY OF BELLE P	BELLE FLAI	KS	NEWS-STANDARD P	CHANUTE	KS
HARBER'S ICE CR	BELLEVILLE	KS	OIL FLOW MFG	CHANUTE	KS
REPUBLIC COUNTY	BELLEVILLE	KS	OIL PATCH PUMP	CHANUTE	KS
FARMWAY COOP IN	BELOIT	KS	OLSON HEATING &	CHANUTE	KS
BARSCHE CORPORAT	BERRYTON	KS	PLATTNER WELDIN	CHANUTE	KS
BROWN TERMITE C	BERRYTON	KS	ROLLOW'S SMALL	CHANUTE	KS
E4 EXCAVATING,	BERRYTON	KS	TAYLOR'S ICE DO	CHANUTE	KS
ASSOCIATED DESI	BONNER SPR	KS	WESTERN DRILLIN	CHANUTE	KS
BERKEL & COMPAN	BONNER SPR	KS	YOUNG'S WELDING	CHANUTE	KS
BERNING TIRE IN	BONNER SPR	KS	ZIMMERMAN ELECT	CHANUTE	KS
COLEMAN IMPLME	BONNER SPR	KS	QUINTEN D. YOUN	CHENEY	KS
MULTI SYSTEMS I	BONNER SPR	KS	CITY OF CHERRYV	CHERRYVALE	KS
SOUTHWEST STEEL	BONNER SPR	KS	GENES 66	CHERRYVALE	KS
BURLINGAME CONC	BURLINGAME	KS	NETONS	CHERRYVALE	KS
DONALD G KIOUS	BURLINGAME	KS	BURNS & PICKLE	CIMARRON	KS
JONES TREE SERV	BURRTON	KS	CHARLES BURNS	CIMARRON	KS
MC CLURE'S EQUI	CANEY	KS	CIMARRON COOPER	CIMARRON	KS
RED MAPLE RESTA	CANEY	KS	CIMARRON MOTOR	CIMARRON	KS
CITY OF CARBOND	CARBONDALE	KS	GRAIN GROWERS C	CIMARRON	KS
RON'S SERVICE I	CASSODAY	KS	GRASSER OIL COM	CIMARRON	KS
THE GAS KAN CON	CASSODAY	KS	SMITH'S WELDING	CIMARRON	KS
THE FARMERS CO-	CASTLETON	KS	STEPHENS LUMBER	CIMARRON	KS
ALTA'S & STAN'S	CHANUTE	KS	THOMAS IMPLEMEN	CIMARRON	KS
CHANDLER OIL CO	CHANUTE	KS	GRAY COUNTY NOX	CIMARRON	KS
CHANUTE AUTO PA	CHANUTE	KS	INTERIOR SERVIC	CINCINNATI	KS
CHANUTE IMPLME	CHANUTE	KS	CENTER ENGINEER	CLAY CENTE	KS
CHANUTE LP-GAS	CHANUTE	KS	CLAY COUNTY WEE	CLAY CENTE	KS
CHANUTE'S RENT	CHANUTE	KS	FARMERS UNION C	CLAY CENTE	KS
CIRCLE K AUTO P	CHANUTE	KS	CLOUGH OIL COMP	COFFEYVILL	KS
CITY OF CHANUTE	CHANUTE	KS	DOLLAR TIRE STO	COFFEYVILL	KS
CLEAVER FARM AN	CHANUTE	KS	DON VINING RENT	COFFEYVILL	KS
CLEAVERS FARM S	CHANUTE	KS	FUNK MANUFACTUR	COFFEYVILL	KS
COMFORT CONTRAC	CHANUTE	KS	HARRY KEITH & S	COFFEYVILL	KS
CONSOLIDATED OI	CHANUTE	KS	KANSAS BEARING	COFFEYVILL	KS
DENISON INCORPO	CHANUTE	KS	PLATTNER WELDIN	COFFEYVILL	KS
FRED'S TIRE SER	CHANUTE	KS	TAYLOR CRANE &	COFFEYVILL	KS
GRAY LUMBER INC	CHANUTE	KS	TRI-STATE FLECT	COFFEYVILL	KS
HARRY BYERS & S	CHANUTE	KS	ABRAM READY MIX	CONCORDIA	KS
HOME APPLIANCE	CHANUTE	KS	BOYDS INCORPORA	CONCORDIA	KS
HUBBLE ENTERPRI	CHANUTE	KS	CITY OF CONCORD	CONCORDIA	KS
JAYHAWK GLASS	CHANUTE	KS	CLOUD COUNTY CO	CONCORDIA	KS
JOHN HOUSTON PL	CHANUTE	KS	CLOUD COUNTY WE	CONCORDIA	KS
K-K ELECTRIC IN	CHANUTE	KS	DOUBLE CIRCLE A	CONCORDIA	KS
K-K ELECTRIC, I	CHANUTE	KS	DOUBLE CIRCLE F	CONCORDIA	KS
KAISER/ESTECH F	CHANUTE	KS	GERALD'S BODY S	CONCORDIA	KS
KEN'S RADIATOR	CHANUTE	KS	JOHNSTON SUPPLY	CONCORDIA	KS
KUSTOM ELECTRON	CHANUTE	KS	KLING MOTOR CO	CONCORDIA	KS
MARTIN TRACTOR	CHANUTE	KS	KRIER MOWER & E	CONCORDIA	KS
MERLE KELLY FOR	CHANUTE	KS	MARTIN TRACTOR	CONCORDIA	KS
MYERS GENERATOR	CHANUTE	KS	MID-WEST LUMBER	CONCORDIA	KS
NAFF ACE HARDWA	CHANUTE	KS	PELTIER FOUNDRY	CONCORDIA	KS
NAPA AUTO PARTS	CHANUTE	KS	POSTMASTER	CONCORDIA	KS
NEELY BATTERY C	CHANUTE	KS	RITE-WAY LINEN	CONCORDIA	KS

VENDOR PURCH. 3 BY VENDOR, BY CITY, BY STATE  
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VENDOR	CITY	STATE
SKYLINE ""66" S	CONCORDIA	KS
KOEHNS SERVICE	COPELAND	KS
CHASE COUNTY NO	COTTONWOOD	KS
DIEKER OIL COMP	COTTONWOOD	KS
KANSAS GRAPHICS	COTTONWOOD	KS
PEACOCK OIL CO	COTTONWOOD	KS
STANDARD SERVIC	COTTONWOOD	KS
TRAYER OIL COMP	COTTONWOOD	KS
MORRIS COUNTY	COUNCIL GR	KS
NEOSHO CONSTRUC	COUNCIL GR	KS
HOARD OIL COMPA	COURTLAND	KS
GREAT PLAINS WH	DE SOTO	KS
CENTRAL MANUFAC	DERBY	KS
HERSHEY READY M	DERBY	KS
HIDDEN LAKES	DERBY	KS
INSTANT TIRE SE	DERBY	KS
KEELER SEPTIC S	DERBY	KS
WAYMAN OIL DIST	DERBY	KS
CITY OF DESOTO	DESOTO	KS
STEVE'S MEAT MA	DESOTO	KS
A-1 GLASS COMPA	DODGE CITY	KS
A-1 RADIATOR SE	DODGE CITY	KS
AMERICAN ELECTR	DODGE CITY	KS
B R C BEARING C	DODGE CITY	KS
BEHEE'S INC	DODGE CITY	KS
BIG A AUTO PART	DODGE CITY	KS
BIG A AUTO PART	DODGE CITY	KS
BRENT MAGUIRK	DODGE CITY	KS
BROCE CONSTRUCT	DODGE CITY	KS
CHRIS TRACTOR W	DODGE CITY	KS
CONTEMPORARY TO	DODGE CITY	KS
D.S. & D. ELECT	DODGE CITY	KS
DILLONS #1	DODGE CITY	KS
DODGE CITY AUTO	DODGE CITY	KS
DODGE CITY CONC	DODGE CITY	KS
DODGE CITY COOP	DODGE CITY	KS
DODGE CITY FARM	DODGE CITY	KS
DODGE CITY FIRE	DODGE CITY	KS
DODGE CITY MEAT	DODGE CITY	KS
DODGE CITY OFFI	DODGE CITY	KS
DODGE CITY RADI	DODGE CITY	KS
FOLEY TRACTOR C	DODGE CITY	KS
FORD COUNTY ERU	DODGE CITY	KS
FORD COUNTY LAN	DODGE CITY	KS
FORD COUNTY WEE	DODGE CITY	KS
GREAT WESTERN T	DODGE CITY	KS
HAROLD LUCAS AN	DODGE CITY	KS
HILTS INCORPORA	DODGE CITY	KS
INTERSTATE BATT	DODGE CITY	KS
J-A-G CONSTRUCT	DODGE CITY	KS
JB'S MOBILE WAS	DODGE CITY	KS
K & M TOOL & EQ	DODGE CITY	KS
K AND M TOOL &	DODGE CITY	KS

VENDOR	CITY	STATE
KEY PRINT OFFIC	DODGE CITY	KS
KLEIN'S SURVEYI	DODGE CITY	KS
LARRY'S MOWER S	DODGE CITY	KS
MAUPINS TRUCK P	DODGE CITY	KS
MEAD BUILDING C	DODGE CITY	KS
NORTHEND DISPOS	DODGE CITY	KS
OK TIRE INC	DODGE CITY	KS
POSTMASTER	DODGE CITY	KS
RAM LIMITED	DODGE CITY	KS
RAM LTD	DODGE CITY	KS
RAY OMO INCORPO	DODGE CITY	KS
SILVER SPUR LOU	DODGE CITY	KS
SOUTH DODGE 66	DODGE CITY	KS
STANION WHOLESA	DODGE CITY	KS
STEWART PLUMBIN	DODGE CITY	KS
SUPERIOR FENCE	DODGE CITY	KS
TED'S LOCK SERV	DODGE CITY	KS
THE T.M. DEAL L	DODGE CITY	KS
TURN-A-ROUND	DODGE CITY	KS
WESSEL IRON & S	DODGE CITY	KS
WESTERN BRAKE A	DODGE CITY	KS
WINANS OIL COMP	DODGE CITY	KS
WINNIE'S INC	DODGE CITY	KS
MORAN IMPLEMENT	DOVER	KS
ATCHISON COUNTY	EFFINGHAM	KS
AUTO TRUCK SERV	EL DORADO	KS
BADWEY OIL COMP	EL DORADO	KS
BIG A SUPPLY CO	EL DORADO	KS
BUTLER COUNTY W	EL DORADO	KS
CITY OF EL DORA	EL DORADO	KS
EL DORADO CAB C	EL DORADO	KS
ELDON RUCK	EL DORADO	KS
HOME LUMBER AND	EL DORADO	KS
INTERNATIONAL P	EL DORADO	KS
JAHNEY TRACTOR	EL DORADO	KS
LEWIS & WEST, I	EL DORADO	KS
M AND M FUEL CO	EL DORADO	KS
NAPA AUTO PART	EL DORADO	KS
P AND T MACHINE	EL DORADO	KS
PREWIT SEPTIC T	EL DORADO	KS
ROY VICKERY	EL DORADO	KS
RUSH PLUMBING A	EL DORADO	KS
SILVER PLUMBING	EL DORADO	KS
SKELGAS	EL DORADO	KS
STEVE'S HEATING	EL DORADO	KS
VIC'S GLASS AND	EL DORADO	KS
WIEBE TIRE & SU	EL DORADO	KS
GRABER BROTHERS	ELBING	KS
BANKS CONSTRUCT	ELDORADO	KS
DEMO SALES, INC	ELDORADO	KS
JANNEY'S NAPA	FLDORADO	KS
GORE INC	ELKHART	KS
HUSSER OIL COMP	ELKHART	KS

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
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VENDOR	CITY	STATE	VENDOR	CITY	STATE
ROBERTSON TANK	ELKHART	KS	POSTMASTER	EMPORIA	KS
THE ELKHART COO	ELKHART	KS	S & S OIL & PRO	EMPORIA	KS
LEBBIN OIL AND	ELLINWOOD	KS	S & S SERVICE C	EMPORIA	KS
THE GREAT BEND	ELLINWOOD	KS	S AND S OIL AND	EMPORIA	KS
ELLSWORTH COUNT	ELLSWORTH	KS	SANTA FE INN	EMPORIA	KS
AMERICAN ELECTR	EMPORIA	KS	SCHAEFER EQUIPM	EMPORIA	KS
BARNETT TANK AN	EMPORIA	KS	SKELGAS INC	EMPORIA	KS
BECK'S TIRE INC	EMPORIA	KS	SPARKS SALES AN	EMPORIA	KS
BLEVINS ELECIRI	EMPORIA	KS	STANION WHOLESA	EMPORIA	KS
BLUESTEM FARM &	EMPORIA	KS	STEVE COFFMAN B	EMPORIA	KS
BLUESTEM FARM A	EMPORIA	KS	TEMP AND COMPAN	EMPORIA	KS
BOB CRAWFORD, I	EMPORIA	KS	WESTERN SIZZLIN	EMPORIA	KS
BONEBRAKE FORD	EMPORIA	KS	WHITE LINE TAXI	EMPORIA	KS
BRECKS TIRE INC	EMPORIA	KS	CITY OF ENSIGN	ENSIGN	KS
BURNAP BROS INC	EMPORIA	KS	KAW VALLEY WARE	EUDORA	KS
C H HUMPHREYS	EMPORIA	KS	F E BLISS SOLID	EUREKA	KS
CENTRAL POWER P	EMPORIA	KS	LA RETTA SCOWN	FAIRWAY	KS
CLINE AUTO SUPP	EMPORIA	KS	NATIONAL SPECIA	FLORENCE	KS
COFFMAN CONSTRU	EMPORIA	KS	SHANKLIN OIL	FLORENCE	KS
DAVE HOLLOND	EMPORIA	KS	CRESS IMPLEMENT	FREDONIA	KS
DAVIDSON'S PLUM	EMPORIA	KS	DENISON INCORPO	FREDONIA	KS
DIDDE OFFICE SU	EMPORIA	KS	FREDONIA CO-OP	FREDONIA	KS
EMPORIA CONSTRU	EMPORIA	KS	WESTERN DINER	FREDONIA	KS
EMPORIA GLASS C	EMPORIA	KS	WILSON COUNTY N	FREDONIA	KS
EMPORIA LOCK AN	EMPORIA	KS	GALATIA CO-OPER	GALATIA	KS
EMPORIA RENTAL	EMPORIA	KS	AMERICAN IMPLEM	GARDEN CIT	KS
FIRE SAFE EXTIN	EMPORIA	KS	B AND L RENTALS	GARDEN CIT	KS
FLINT HILLS TIR	EMPORIA	KS	BERRY TRACTOR A	GARDEN CIT	KS
GALLAGHER'S INC	EMPORIA	KS	BUFFALO MILL SU	GARDEN CIT	KS
GALLAGHER'S J N	EMPORIA	KS	BUGS R US	GARDEN CIT	KS
GET-N-GO	EMPORIA	KS	CIRCLE K AUTO P	GARDEN CIT	KS
HAHN RENTAL AND	EMPORIA	KS	CONCRETE INDUST	GARDEN CIT	KS
HANSON KIMMAL F	EMPORIA	KS	COOK'S REFRIGER	GARDEN CIT	KS
HAROLD'S WELDIN	EMPORIA	KS	DILLONS #60	GARDEN CIT	KS
HOME LUMBER AND	EMPORIA	KS	DOONAN TRUCK AN	GARDEN CIT	KS
HORTON'S AUTOMO	EMPORIA	KS	FINNEY COUNTY N	GARDEN CIT	KS
HOSPITALITY HOU	EMPORIA	KS	FOLTZ CONSTRUCT	GARDEN CIT	KS
IBT INCORPORATE	EMPORIA	KS	FORD NEW HOLLAN	GARDEN CIT	KS
INDUSTRIAL BEAR	EMPORIA	KS	FULTON STREET &	GARDEN CIT	KS
J. W. TRUCKING	EMPORIA	KS	GARDEN CITY AUT	GARDEN CIT	KS
JIM'S CUSTODIAL	EMPORIA	KS	GARDEN CITY FOR	GARDEN CIT	KS
JONES HEATING &	EMPORIA	KS	GARDEN CITY HIL	GARDEN CIT	KS
KANSA CORPORATI	EMPORIA	KS	GENERAL PETROLE	GARDEN CIT	KS
LONGHORN RESTAU	EMPORIA	KS	GREAT WESTERN T	GARDEN CIT	KS
LYON COUNTY TRE	EMPORIA	KS	IBT INCORPORATE	GARDEN CIT	KS
MARK II CORPORA	EMPORIA	KS	J J APPELHANS	GARDEN CIT	KS
MCKINZIE SCHEND	EMPORIA	KS	JOHNSON SEPTIC	GARDEN CIT	KS
MODERN AIR COND	EMPORIA	KS	K.L. JOHNSON TR	GARDEN CIT	KS
MORGAN SUPPLY I	EMPORIA	KS	KANAMAK HYDRAUL	GARDEN CIT	KS
MUCKENTHALER IN	EMPORIA	KS	KANSAS AVENUE "	GARDEN CIT	KS
OXYGEN SERVICE	EMPORIA	KS	KEMPER AUTO ELE	GARDEN CIT	KS
PENNY'S CONCRET	EMPORIA	KS	KINNEY GLASS IN	GARDEN CIT	KS
PLUMBING BY SPE	EMPORIA	KS	LADD SERVICE	GARDEN CIT	KS



VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
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VENDOR	CITY	STATE	VENDOR	CITY	STATE
MACHINE SUPPLY	GARDEN CIT	KS	MCCORDS MOWING	GREAT BEND	KS
MID-WEST CRANE	GARDEN CIT	KS	MOEDER OIL COMP	GREAT BEND	KS
MID-WEST FLECTR	GARDEN CIT	KS	PARTS INCORPORA	GREAT BEND	KS
NAAB ELECTRIC I	GARDEN CIT	KS	PISTOL PETES NU	GREAT BEND	KS
P.B. HOIDALE CO	GARDEN CIT	KS	RUBE'S AIR COND	GREAT BEND	KS
ROBINSON OIL CO	GARDEN CIT	KS	SCRANTON MACHIN	GREAT BEND	KS
SIMMONS AUTO PA	GARDEN CIT	KS	SPECIALTIES, IN	GREAT BEND	KS
SMITH SAND CO I	GARDEN CIT	KS	STANION WHOLESA	GREAT BEND	KS
STANDARD SUPPLY	GARDEN CIT	KS	STEVE'S STANDAR	GREAT BEND	KS
SUNFLOWER MACHI	GARDEN CIT	KS	STONE SAND COMP	GREAT BEND	KS
TIME TOOL RENTA	GARDEN CIT	KS	STRAUB CASE-INT	GREAT BEND	KS
VERN COX FRAME	GARDEN CIT	KS	STRAUB INTERNAT	GREAT BEND	KS
FARMERS CO-OP E	GARDEN PLA	KS	SUNFLOWER BACKH	GREAT BEND	KS
FARMERS COOPERA	GARDEN PLA	KS	THE JIMMIE JONE	GREAT BEND	KS
CFI-GARDNER	GARDNER	KS	THREE D LUMBER	GREAT BEND	KS
CRIST TRUCKIN-E	GARDNER	KS	TURNER ELECTRIC	GREAT BEND	KS
JERRY HIATT	GARDNER	KS	VONFELDT WELDIN	GREAT BEND	KS
METAL DOORS AND	GARDNER	KS	WAGGONER WEED C	GREAT BEND	KS
MOTOROLA C AND	GARDNER	KS	WATERS HARDWARE	GREAT BEND	KS
REX'S TIRE CENT	GARDNER	KS	WESTERN TRUCK E	GREAT BEND	KS
ANDERSON COUNTY	GARNETT	KS	WESTHOFF SAND C	GREAT BEND	KS
GEM FARM CENTER	GARNETT	KS	KIOWA COUNTY NO	GREENSBURG	KS
LYBARGER OIL CO	GARNETT	KS	CITY OF HALSTEA	HALSTEAD	KS
WOLKEN OIL CO	GARNETT	KS	ANTHONY FARMER	HARPER	KS
SEKAN ASPHALT S	GAS	KS	ANTHONY-HARPER	HARPER	KS
GUSTUS MANUFACT	GENESEO	KS	CENTEL CORPORAT	HARPER	KS
CITY OF GIRARD	GIRARD	KS	D AND S EQUIPME	HARPER	KS
CONTECH	GODDARD	KS	HALL INDUSTRIAL	HARPER	KS
MCPHERSON WRECK	GRANTVILLE	KS	HALL MACHINE WE	HARPER	KS
AARON'S REPAIR	GREAT BEND	KS	HARPER COUNTY H	HARPER	KS
ACME IRON AND M	GREAT BEND	KS	HARPER READY-MI	HARPER	KS
BARTON COUNTY W	GREAT BEND	KS	HARPER SERVICE	HARPER	KS
BECKER TIRE & T	GREAT BEND	KS	HI-GRADE SAND C	HARPER	KS
BEST WESTERN AN	GREAT BEND	KS	J AND P ELECTRI	HARPER	KS
BIG A AUTO PART	GREAT BEND	KS	JACOB'S RADIATO	HARPER	KS
BIRD OIL COMPAN	GREAT BEND	KS	N. & J. SAHITAT	HARPER	KS
BLACK ANGUS STE	GREAT BEND	KS	RICKE'S TRU-VAL	HARPER	KS
C. V. CALE INC	GREAT BEND	KS	RICKE'S HOME CEN	HARPER	KS
CITY ICE	GREAT BEND	KS	RON'S 66 SERVIC	HARPER	KS
DIESEL EQUIPMEN	GREAT BEND	KS	TERRY S AUTO SU	HARPER	KS
ESSMILLER OIL C	GREAT BEND	KS	TERRY'S AUTO SU	HARPER	KS
ESTES TRASH SER	GREAT BEND	KS	THE CITY OF HAR	HARPER	KS
FOLEY TRACTOR C	GREAT BEND	KS	WELCH MACHINE &	HARPER	KS
GARBS WELDING I	GREAT BEND	KS	YOUNG FABRICATO	HARPER	KS
GREAT BEND AUTO	GREAT BEND	KS	HAVEN REDI MIX	HAVEN	KS
GREAT BEND COOP	GREAT BEND	KS	HAYS FIRE EQUIP	HAYS	KS
GREAT BEND OFFI	GREAT BEND	KS	SPORTSWEAR IMPR	HAYSVILLE	KS
IBT INCORPORATE	GREAT BEND	KS	DELTA TIRE	HERINGTON	KS
INDUSTRIAL BEAR	GREAT BEND	KS	BITIKOFER RADIA	HESSTON	KS
INGERSOLL'S AUT	GREAT BEND	KS	HESSTON BUSINES	HESSTON	KS
JIMLO GLASS INC	GREAT BEND	KS	HESSTON ELECTRI	HESSTON	KS
KANSASLAND TIRE	GREAT BEND	KS	HESSTON MACHINE	HESSTON	KS
MARMIE MOTORS I	GREAT BEND	KS	KING CONSTRUCTI	HESSTON	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
KROPF LUMBER IN	HESSTON	KS	SERVICEMASTER O	HUTCHINSON	KS
SOLID WASTE HAU	HESSTON	KS	SIRLOIN STOCKAD	HUTCHINSON	KS
THE JOB SHOP, I	HESSTON	KS	STURGEON GLASS	HUTCHINSON	KS
SCHUETZ TOOL AN	HIAWATHA	KS	SUNFLOWER ELECT	HUTCHINSON	KS
CITY OF HILLSBO	HILLSBORO	KS	SUPERIOR FENCE	HUTCHINSON	KS
COOPERATIVE GRA	HILLSBORO	KS	T AND E OIL COM	HUTCHINSON	KS
EASTERLY WELDIN	HOISINGTON	KS	WEST STAR TRUCK	HUTCHINSON	KS
LARRY KLOTZ	HOLCOMB	KS	WESTLAKE HAROWA	HUTCHINSON	KS
PAPPAS CONCRETE	HOLCOMB	KS	WICHITA WELDING	HUTCHINSON	KS
HENRY BROTHERS	HOLTON	KS	ARCTIC ICE COMP	INDEPENDEN	KS
SCHEID INC	HOLTON	KS	ASHCRAFT TIRE C	INDEPENDEN	KS
HOLYROOD COOPER	HOLYROOD	KS	BARNHART OIL CO	INDEPENDEN	KS
DOWNEY REPAIR	HOPE	KS	DAVIS CONTRACTI	INDEPENDEN	KS
C-T MACHINE SHO	HUGOTON	KS	DENNIS OIL COMP	INDEPENDING	KS
BROYLES INCORPO	HUMBOLDT	KS	INDEPENDENCE RE	INDEPENDEN	KS
AGRI CENTER	HUTCHINSON	KS	LINN'S AIR COOL	INDEPENDEN	KS
BLACKTOP CONSTR	HUTCHINSON	KS	SHANKS OIL COMP	INDEPENDEN	KS
BORNHOLDT PLANT	HUTCHINSON	KS	ULTRABOND	INDEPENDEN	KS
C L EBEILING CON	HUTCHINSON	KS	WOODS LUMBER	INDEPENDEN	KS
CAREY SALT COMP	HUTCHINSON	KS	JOHNSON COUNTY	INDUSTRIAL	KS
CARGILL SALT DI	HUTCHINSON	KS	NORTH SUPPLY CO	INDUSTRIAL	KS
CENTRAL WELDING	HUTCHINSON	KS	NORTH SUPPLY CO	INDUSTRIAL	KS
CHESTER ANSEL	HUTCHINSON	KS	INGALLS COOPERA	INGALLS	KS
CITY OF HUTCHIN	HUTCHINSON	KS	CARDER'S PHILMA	IOLA	KS
CONCRETE ENTERP	HUTCHINSON	KS	COPY PRODUCTS,	IOLA	KS
COOPER TIRE SER	HUTCHINSON	KS	HISER IMPLEMENT	IOLA	KS
DALE'S DOWNTOWN	HUTCHINSON	KS	NOREL HOMES CO	IOLA	KS
DALES COMMERCIA	HUTCHINSON	KS	HODGEMAN COUNTY	JETMORE	KS
DALES DOWNTOWN	HUTCHINSON	KS	JOHNSON COOPERA	JOHNSON	KS
DAVIS HOME CENT	HUTCHINSON	KS	UTC OF KANSAS	JUNCTION C	KS
EALES PLUMBING	HUTCHINSON	KS	A AND K RAILROA	KANSAS CIT	KS
EQUIPMENT RENTA	HUTCHINSON	KS	A B C PLUMBING	KANSAS CIT	KS
EWING CONSTRUCT	HUTCHINSON	KS	A.E. WEST PETRO	KANSAS CIT	KS
FARMERS COOPERA	HUTCHINSON	KS	A-1 BARREL COMP	KANSAS CIT	KS
GARVEY ELEVATOR	HUTCHINSON	KS	AAA ENGINE & EL	KANSAS CIT	KS
GULLICKSON TIRE	HUTCHINSON	KS	ABLE MUFFLER SH	KANSAS CIT	KS
HUTCHINSON BAG	HUTCHINSON	KS	ABLE REDDI ROOT	KANSAS CIT	KS
HUTCHINSON TRUC	HUTCHINSON	KS	ACE HARDWARE	KANSAS CIT	KS
J AND J DRAINAG	HUTCHINSON	KS	ACME HYDRAULIC	KANSAS CIT	KS
J. H. SHEARS SO	HUTCHINSON	KS	ACME HYDRAULICS	KANSAS CIT	KS
JIM'S SALES & S	HUTCHINSON	KS	ACME RADIATOR A	KANSAS CIT	KS
KANSAS OXYGEN,	HUTCHINSON	KS	ALL WAYS FREIGH	KANSAS CIT	KS
KANSAS PROPANE	HUTCHINSON	KS	ALLEN ARMATURE	KANSAS CIT	KS
KENNY'S ELECTRI	HUTCHINSON	KS	ALPHA MARKETING	KANSAS CIT	KS
KINGSLEY-WAGNER	HUTCHINSON	KS	AMERICAN LIFTIN	KANSAS CIT	KS
LOWEN COMPANY I	HUTCHINSON	KS	AMERICAN RIGGER	KANSAS CIT	KS
MARTINEZ AND SO	HUTCHINSON	KS	AMERICAN RIGGER	KANSAS CIT	KS
MIDWEST IRON &	HUTCHINSON	KS	AMIND BROTHERS	KANSAS CIT	KS
MURDOCK SUPPLY	HUTCHINSON	KS	APAC-KANSAS, IN	KANSAS CIT	KS
ONTJES VENDING	HUTCHINSON	KS	ARGENTINE SMALL	KANSAS CIT	KS
ORKIN EXTERMINA	HUTCHINSON	KS	ARMOURDALE AUTO	KANSAS CIT	KS
OWEN MOWING SER	HUTCHINSON	KS	ASHLAND CHEMICA	KANSAS CIT	KS
RAGLAND AUTO PA	HUTCHINSON	KS	ASPHALT SALES C	KANSAS CIT	KS

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VENDOR	CITY	STATE
AT & T	KANSAS	CIT KS
B AND HESTER, I	KANSAS	CIT KS
B C MC DONALD A	KANSAS	CIT KS
B C MCDONALD AN	KANSAS	CIT KS
B F GOODRICH TI	KANSAS	CIT KS
B. C. MAC DONAL	KANSAS	CIT KS
B-S STEEL OF KA	KANSAS	CIT KS
B-S STEEL OF KA	KANSAS	CIT KS
BEARING HEADQUA	KANSAS	CIT KS
BEAVER DRILL AN	KANSAS	CIT KS
BEELER FLOORING	KANSAS	CIT KS
BERNIE ELECTRIC	KANSAS	CIT KS
BOB UNITED SUPE	KANSAS	CIT KS
BOB'S UNITED SU	KANSAS	CIT KS
BORBEIN YOUNG A	KANSAS	CIT KS
BRAD RAGAN INCO	KANSAS	CIT KS
BRENCO BEARING	KANSAS	CIT KS
BRENCO INCORPOR	KANSAS	CIT KS
BUREAU OF LAND	KANSAS	CIT KS
C & C SALVAGE S	KANSAS	CIT KS
C & C SERVICES	KANSAS	CIT KS
C AND K OFFICE	KANSAS	CIT KS
CALICO'S UNLIMI	KANSAS	CIT KS
CANFIELD AND JO	KANSAS	CIT KS
CANNON TOOL KAN	KANSAS	CIT KS
CBF COMMERCIAL	KANSAS	CIT KS
CECIL'S SIGN SE	KANSAS	CIT KS
CENTRAL PLAINS	KANSAS	CIT KS
CENTURY LABRATO	KANSAS	CIT KS
CHEM-TROL INCOR	KANSAS	CIT KS
CLOCK CENTER	KANSAS	CIT KS
COMPUTER DATACO	KANSAS	CIT KS
CONCRETE PLACEM	KANSAS	CIT KS
CONMACO, INC.	KANSAS	CIT KS
CONSTRUCTION DE	KANSAS	CIT KS
CONTAINER RECYC	KANSAS	CIT KS
CONTRACTORS TRA	KANSAS	CIT KS
DATAGRAPHIX MUL	KANSAS	CIT KS
DAYCO CORPORATI	KANSAS	CIT KS
DETCO TRAILERS,	KANSAS	CIT KS
DILLARD'S INDIA	KANSAS	CIT KS
DREXEL SUPPLY C	KANSAS	CIT KS
ED'S TROPHIES A	KANSAS	CIT KS
ELLA'S JANITORI	KANSAS	CIT KS
ERNIE RIEKE ERU	KANSAS	CIT KS
F AND S TRUCK E	KANSAS	CIT KS
FAGAN COMPANY	KANSAS	CIT KS
FANTASTIKS PLAS	KANSAS	CIT KS
FASOME'S SUPPER	KANSAS	CIT KS
FEHRS EQUIPMENT	KANSAS	CIT KS
FERRIS KIMBALL	KANSAS	CIT KS
FINCH BAYLESS E	KANSAS	CIT KS
FINKEMEIER BAKE	KANSAS	CIT KS

VENDOR	CITY	STATE
FIRESTONE STORE	KANSAS	CIT KS
FOREST VIEW LAN	KANSAS	CIT KS
FRANK MULICH HA	KANSAS	CIT KS
GARD CORPORATIO	KANSAS	CIT KS
GARD OIL PRODUC	KANSAS	CIT KS
GEAR HEADQUARTE	KANSAS	CIT KS
GEIGER READY MI	KANSAS	CIT KS
GENUINE NAPA AU	KANSAS	CIT KS
GRAGG'S PAINT C	KANSAS	CIT KS
GRAGG'S PAINT C	KANSAS	CIT KS
H. B. FULLER CO	KANSAS	CIT KS
HAL REED COMPAN	KANSAS	CIT KS
HALCO INCORPORA	KANSAS	CIT KS
HANLON CHEMICAL	KANSAS	CIT KS
HARCROS CHEMICA	KANSAS	CIT KS
HEATHWOOD OIL C	KANSAS	CIT KS
HICK'S ELECTRIC	KANSAS	CIT KS
HILTI INCORPORA	KANSAS	CIT KS
HINCKLEY AND SC	KANSAS	CIT KS
INLAND QUARRIES	KANSAS	CIT KS
INNOVATIVE SYST	KANSAS	CIT KS
INTER-STATE LUB	KANSAS	CIT KS
J AND A INDUSTR	KANSAS	CIT KS
J M J PROJECTS	KANSAS	CIT KS
JIMMEL'S AUDIO-	KANSAS	CIT KS
JIMS LOCK AND S	KANSAS	CIT KS
JOHNSON CONTROL	KANSAS	CIT KS
JORBAN RISCO	KANSAS	CIT KS
K. C. GRAPHICS	KANSAS	CIT KS
K.C. CALBRATION	KANSAS	CIT KS
K-MART DISCOUNT	KANSAS	CIT KS
KANSAS AIRBRAKE	KANSAS	CIT KS
KANSAS CITY POW	KANSAS	CIT KS
KANSAS CITY WIN	KANSAS	CIT KS
KAW VALLEY SAND	KANSAS	CIT KS
KAW VALLEY SAND	KANSAS	CIT KS
KEL-WELCO OF KA	KANSAS	CIT KS
KELLER FIRE AND	KANSAS	CIT KS
KELLER INDUSTRI	KANSAS	CIT KS
KEN-WELCO OF KA	KANSAS	CIT KS
KENTON AUTO GLA	KANSAS	CIT KS
KENTON GLASS CO	KANSAS	CIT KS
KLEMP ELECTRIC	KANSAS	CIT KS
KORNFELD-THORP	KANSAS	CIT KS
KORNFELD - THO	KANSAS	CIT KS
LAKELAND ENGINE	KANSAS	CIT KS
LAWRENCE PHOTO-	KANSAS	CIT KS
LINDSAY WATER C	KANSAS	CIT KS
MAC'S	KANSAS	CIT KS
MAC'S FENCE	KANSAS	CIT KS
MACS FENCE	KANSAS	CIT KS
METRO PARK WARE	KANSAS	CIT KS
MIDWEST POWER F	KANSAS	CIT KS

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VENDOR	CITY	STATE
MIDWEST TOW SER	KANSAS	CIT KS
MILLER HARDWARE	KANSAS	CIT KS
MO-KAN AUTOMOTI	KANSAS	CIT KS
MO-KAN DRILLING	KANSAS	CIT KS
NAPA AUTO PARTS	KANSAS	CIT KS
NEFF SALES COMP	KANSAS	CIT KS
OFFICE OUTFITTE	KANSAS	CIT KS
ORAM EQUIPMENT	KANSAS	CIT KS
ORAM MATERIAL H	KANSAS	CIT KS
ORR SAFETY EQUI	KANSAS	CIT KS
OXYGEN SERVICE	KANSAS	CIT KS
P H A S E	KANSAS	CIT KS
PAYLESS CASHWAY	KANSAS	CIT KS
PICTURE AND FRA	KANSAS	CIT KS
PLUMBERS SUPPLY	KANSAS	CIT KS
POSTAGE BY PHON	KANSAS	CIT KS
POSTMASTER	KANSAS	CIT KS
POSTMASTER ARGE	KANSAS	CIT KS
POWER FLECRIC,	KANSAS	CIT KS
POWERFLOW SYSTE	KANSAS	CIT KS
POWERFLOW SYSTE	KANSAS	CIT KS
PROCESS MEASURE	KANSAS	CIT KS
RADIO SHACK STO	KANSAS	CIT KS
RCA CONSUMER SE	KANSAS	CIT KS
REDDI ROOT'R	KANSAS	CIT KS
REGAN SUPPLY	KANSAS	CIT KS
REGENT'S FLOOR	KANSAS	CIT KS
REINTJES & HITE	KANSAS	CIT KS
REINTKES HILER	KANSAS	CIT KS
RENT-A-CENTER	KANSAS	CIT KS
REW ACOUSTICAL	KANSAS	CIT KS
REW MATERIALS,	KANSAS	CIT KS
ROAD BUILDERS M	KANSAS	CIT KS
ROBERT E. KAVAN	KANSAS	CIT KS
ROTHERNBERG AND	KANSAS	CIT KS
RYCO PACKAGING	KANSAS	CIT KS
S AND W COMPANY	KANSAS	CIT KS
SALISBURY LIFT	KANSAS	CIT KS
SANTA FE STEEL	KANSAS	CIT KS
SCHOCK TRANSFER	KANSAS	CIT KS
SCOTT BARREL CO	KANSAS	CIT KS
SCOTT BROTHERS	KANSAS	CIT KS
SEARS ROEBUCK &	KANSAS	CIT KS
SILO	KANSAS	CIT KS
SILVERLEAF PLAN	KANSAS	CIT KS
SMALLWOOD LOCKS	KANSAS	CIT KS
SOFTWARE SPECTR	KANSAS	CIT KS
SPECTRUM EQUIPM	KANSAS	CIT KS
STANLEY TRAILER	KANSAS	CIT KS
STATE TRACTOR &	KANSAS	CIT KS
STIRLING AUTO S	KANSAS	CIT KS
STRASSER HARDWA	KANSAS	CIT KS
STURGIS MATERIA	KANSAS	CIT KS

VENDOR	CITY	STATE
SUBURBAN PROPAN	KANSAS	CIT KS
SURFACE FINISHI	KANSAS	CIT KS
SUTHERLAND LUMB	KANSAS	CIT KS
SWAN ENGINEERIN	KANSAS	CIT KS
T. J. FLEMING C	KANSAS	CIT KS
TED WILKERSON C	KANSAS	CIT KS
TERMINAL MANAGE	KANSAS	CIT KS
THE ESSENTIAL D	KANSAS	CIT KS
THE SCHOCK SYST	KANSAS	CIT KS
TIMER & EQUIPME	KANSAS	CIT KS
TIRE CENTERS IN	KANSAS	CIT KS
TOTAL OFFICE PR	KANSAS	CIT KS
TRAFTEC CONTRAC	KANSAS	CIT KS
TRANSNATIONAL D	KANSAS	CIT KS
TREAT AMERICA	KANSAS	CIT KS
TRI STATE EQUIP	KANSAS	CIT KS
TRI-STATE EQUIP	KANSAS	CIT KS
TRI-STATE PETRO	KANSAS	CIT KS
TUCKER HARDWARE	KANSAS	CIT KS
TUCKERS CONTRAC	KANSAS	CIT KS
UNION MACHINE &	KANSAS	CIT KS
UNITED SUPER	KANSAS	CIT KS
VENTURE	KANSAS	CIT KS
W N NELSON COMP	KANSAS	CIT KS
W.P. STARK LUMB	KANSAS	CIT KS
WALDMAN SUPPLY	KANSAS	CIT KS
WESTERN TRAILER	KANSAS	CIT KS
WESTINGHOUSE AI	KANSAS	CIT KS
WHOLESALE BATTE	KANSAS	CIT KS
WHOLESALE SHEET	KANSAS	CIT KS
WINNELSON COMPA	KANSAS	CIT KS
WYANDOTTE COUNT	KANSAS	CIT KS
WYNDOT PAPER SU	KANSAS	CIT KS
ZINK TIRE SERVI	KANSAS	CIT KS
TROPICAL DESIGN	KECHI	KS
DAVE ANDERSON	KINGMAN	KS
DON'S PAINT & B	KINGMAN	KS
HARBERT TIRE IN	KINGMAN	KS
HIRST S AUTO PA	KINGMAN	KS
KINGMAN COUNTY	KINGMAN	KS
LANGLEY OIL AND	KINGMAN	KS
TUX'S STANDARD	KINGMAN	KS
MCCARTY'S FIRE	KINGSDOWN	KS
BIG A AUTO PART	KINSLEY	KS
CIRCLE K AUTO P	KINSLEY	KS
E-Z STOP	KINSLEY	KS
EDWARDS COUNTY	KINSLEY	KS
GARY L. DAVIDSO	KINSLEY	KS
ICE ON FIRE	KINSLEY	KS
JOHN DEERE AUTO	KINSLEY	KS
KINSLEY CO-OPER	KINSLEY	KS
KINSLEY READY M	KINSLEY	KS
STRATE CONSTRUC	KINSLEY	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
VOLZ OIL CO	KINSLEY	KS	NELSON MACHINE	LAWRENCE	KS
VOLZ OIL COMPAN	KINSLEY	KS	ORLIN WAGNER 51	LAWRENCE	KS
BOGNER INC	KIOWA	KS	PATCHEN ELECTRI	LAWRENCE	KS
CITY OF KIOWA	KIOWA	KS	PENNY'S READY M	LAWRENCE	KS
D AND W BODY RE	KIOWA	KS	POLK OIL COMPAN	LAWRENCE	KS
DEB'S 66 SERVIC	KIOWA	KS	PUR-O-ZONE CHEM	LAWRENCE	KS
GAMBLES	KIOWA	KS	QUALITY ELECTRI	LAWRENCE	KS
HUMPHREY INCORP	KIOWA	KS	STATE RADIATOR	LAWRENCE	KS
J R MICHEL OIL	KIOWA	KS	THE FARMERS CO-	LAWRENCE	KS
JARVIS AUTO SUP	KIOWA	KS	W.A. DUNBAR AND	LAWRENCE	KS
KIOWA SERVICE C	KIOWA	KS	WHELAN'S	LAWRENCE	KS
MC NAMAR'S L P	KIOWA	KS	CAPITAL ELECTRI	LEAVENWORT	KS
Q MART COUNTRY	KIOWA	KS	CLEAN TECH SYST	LEAVENWORT	KS
RALPH'S SHOP	KIOWA	KS	GEIGER READYMIX	LEAVENWORT	KS
THE LITTLE STOR	KIOWA	KS	LEAVENWORTH COU	LEAVENWORT	KS
THE O K COOPERA	KIOWA	KS	MANCE LAWN & GA	LEAVENWORT	KS
THE TUCKER COMP	KIOWA	KS	RUTLEDGE BACKHO	LEAVENWORT	KS
RUSH COUNTY NOX	LACROSSE	KS	AIR SIGNAL INC	LEAWOOD	KS
CITY OF LAKIN	LAKIN	KS	ENGINEERED MATE	LEAWOOD	KS
KEARNY COUNTY W	LAKIN	KS	GENERAL DATACOM	LEAWOOD	KS
DEAN'S 66 SERVI	LARNED	KS	MCI AIR SIGNAL I	LEAWOOD	KS
LARNED READY MI	LARNED	KS	SOFTWARE CENTR	LEAWOOD	KS
PAWNEE COUNTY C	LARNED	KS	CASEY'S # 1266	LEBO	KS
PAWNEE COUNTY N	LARNED	KS	DEAN KNIGHT OIL	LEBO	KS
ROTH EQUIPMENT	LARNED	KS	GRANGER'S COOPE	LEBO	KS
A-1 CITY CAB CO	LAWRENCE	KS	AMBROSE SALES C	LENEXA	KS
ANDERSON RENTAL	LAWRENCE	KS	AMERICAN BUSINE	LENEXA	KS
ART & SIGN GRAP	LAWRENCE	KS	ANIXTER	LENEXA	KS
AUTO PARTS COMP	LAWRENCE	KS	AVNET COMPUTER	LENEXA	KS
BRANCH PLUMBING	LAWRENCE	KS	BARNETT, STUART	LENEXA	KS
BUSINESS HEALTH	LAWRENCE	KS	BLACKMORE AND G	LENEXA	KS
CHANEY PLUMBING	LAWRENCE	KS	BRADCO INCORPOR	LENEXA	KS
CLOUD HEATING &	LAWRENCE	KS	BUBECK SERVICE	LENEXA	KS
COMET CORPORATI	LAWRENCE	KS	BUTLER PAPER CO	LENEXA	KS
CONNECTING POIN	LAWRENCE	KS	C.L. MCMICHAEL	LENEXA	KS
D & D TIRE, INC	LAWRENCE	KS	CADILLAC PLASTI	LENEXA	KS
DOUGLAS COUNTY	LAWRENCE	KS	CARPET MAGIC BY	LENEXA	KS
ELECTROLIFE BAT	LAWRENCE	KS	CASHCO	LENEXA	KS
FARMERS CO-OP A	LAWRENCE	KS	CHEMICAL SALES	LENEXA	KS
FLEETWOOD SMALL	LAWRENCE	KS	COLT TECHNOLOGY	LENEXA	KS
HEETCO INC	LAWRENCE	KS	COMPUTER ACCESS	LENEXA	KS
HUXTABLE AND AS	LAWRENCE	KS	CONTRACTORS SUP	LENEXA	KS
JONES FARM SUPP	LAWRENCE	KS	DATA PORT TECHN	LENEXA	KS
JONES RENT-ALL	LAWRENCE	KS	ECZEL CORPORATI	LENEXA	KS
KAW VALLEY INDU	LAWRENCE	KS	ERNST-EICHMAN M	LENEXA	KS
KENNEDY GLASS,	LAWRENCE	KS	FRAME IT ALL	LENEXA	KS
LAWRENCE ASPHAL	LAWRENCE	KS	GBC	LENEXA	KS
LAWRENCE PAPER	LAWRENCE	KS	GENERAL BINDING	LENEXA	KS
M. W. SIMONSON	LAWRENCE	KS	HALLMARK ELECTR	LENEXA	KS
MALONE AND ASSO	LAWRENCE	KS	HAMILTON AVNET	LENEXA	KS
MC CONNELL MACH	LAWRENCE	KS	HEDEEN ARCHITEC	LENEXA	KS
MICRO-SOURCE MA	LAWRENCE	KS	HERMES LANDSCAP	LENEXA	KS
MID WEST EXTERM	LAWRENCE	KS	HUGHES MACHINER	LENEXA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
IMAGE PRODUCTIO	LENEXA	KS	COLLINGWOOD GRA	LITTLE RIV	KS
INFORMIX SOFTWA	LENEXA	KS	LONGFORD LUMBER	LONGFORD	KS
INTERMEC	LENEXA	KS	COZY INN CAFE	LONGTON	KS
INTERSTATE ELEC	LENEXA	KS	ALEX STUCHLIK &	LOST SPRIN	KS
JOHNSON-POLAND	LENEXA	KS	BRUCE BARSH	LOUISBURG	KS
JOHNSON'S YARD	LENEXA	KS	OSAGE COUNTY NO	LYNDON	KS
KC CAD COMPANY	LENEXA	KS	CITY OF LYONS	LYONS	KS
KENNEDY VAN BRU	LENEXA	KS	JONES OIL CO.	LYONS	KS
KEYSTONE	LENEXA	KS	L AND L SUPPLY	LYONS	KS
KNOPKE BROTHERS	LENEXA	KS	RICE COUNTY WEE	LYONS	KS
LENEXA COMMUNIC	LENEXA	KS	WELLMAN TRASH S	MACKSVILLE	KS
LESLIE PAPER CO	LENEXA	KS	ALLISON GARAGE	MANCHESTER	KS
LOGIC CONTROL S	LENEXA	KS	CHARTER AMERICA	MANHATTAN	KS
LOUIS W. IZARD	LENEXA	KS	MID WEST EXTERM	MANHATTAN	KS
MASTER TAPE DUP	LENEXA	KS	STEEL AND PIPE	MANHATTAN	KS
MASTERGLASS WIN	LENEXA	KS	JEWELL COUNTY N	MANKATO	KS
MECHANICAL EQUI	LENEXA	KS	LONGHOFER SUPPL	MARION	KS
METRO-FLEX INFO	LENEXA	KS	PIERCE OIL CO	MARION	KS
MID-LAND WRECKI	LENEXA	KS	WESTERN ASSOCIA	MARION	KS
MIDWEST SPRAY E	LENEXA	KS	HASSMAN OIL COM	MC PHERSON	KS
NASHUA CORPORAT	LENEXA	KS	MCPHERSON CONCR	MC PHERSON	KS
NORTHWESTERN BO	LENEXA	KS	ALBERTS PLUMBIN	MCPHERSON	KS
OMNI CONSULTANT	LENEXA	KS	BECKER TIRE OF	MCPHERSON	KS
PALMER JOHNSON	LENEXA	KS	CITY OF MCPHERS	MCPHERSON	KS
PUMP & POWER EQ	LENEXA	KS	COPELAND SUPPLY	MCPHERSON	KS
REEVES-WIEDEMAN	LENEXA	KS	JANTZ-FEMCO	MCPHERSON	KS
RENSENHOUSE ELE	LENEXA	KS	MCPHERSON COUNT	MCPHERSON	KS
RENSENHOUSE OF	LENEXA	KS	MCPHERSON REN C	MCPHERSON	KS
RICHARD GREENE	LENEXA	KS	MID KANSAS MACH	MCPHERSON	KS
ROMAC INCORPORA	LENEXA	KS	MILLER AUTOMOTI	MCPHERSON	KS
ROMAC, INC	LENEXA	KS	SUNFLOWER SAHIT	MCPHERSON	KS
SHORE TIRE CO.,	LENEXA	KS	WALL-ROGALSKY M	MCPHERSON	KS
SHRINK PACKAGIN	LENEXA	KS	WESTERN ICE AND	MCPHERSON	KS
SKC COMMUNICATI	LENEXA	KS	BARBER COUNTY N	MEDICINE L	KS
SNAP-ON TOOLS C	LENEXA	KS	BOYTER TIRES IN	MEDICINE L	KS
SNAP-ON TOOLS C	LENEXA	KS	CLARKE CORPORAT	MEDICINE L	KS
SPECIAL-T METAL	LENEXA	KS	HI-WAY SALES &	MEDICINE L	KS
SPORTPRINTS, IN	LENEXA	KS	JERRY'S SERV IN	MEDICINE L	KS
STANLEY BOSTITC	LENEXA	KS	K AND M AUTO PA	MEDICINE L	KS
TAB PRODUCTS CO	LENEXA	KS	MCMAMAR'S L P G	MEDICINE L	KS
TEKTRONIX, INCO	LENEXA	KS	CRIRUI CONSTRUC	MELVERN	KS
TERRACON CONSUL	LENEXA	KS	JERRY HENRY EXC	MERIDEN	KS
THE GREEN COMPA	LENEXA	KS	MERIDEN CO-OF E	MERIDEN	KS
THE PACKAGING S	LENEXA	KS	REX D. CLOUGH	MERIDEN	KS
W.W. GRAINGER I	LENEXA	KS	BUSINESS RESOUR	MERRIAM	KS
WESTERN AIR MAP	LENEXA	KS	HEART OF AMERIC	MERRIAM	KS
ZINK SAFETY EQU	LENEXA	KS	KANSAS BUILDERS	MERRIAM	KS
PITNEY BOWES	LEXENA	KS	SHAWNEE STEEL &	MERRIAM	KS
CENTEL ELECTRIC	LIBERAL	KS	THE TOTAL DOOR	MERRIAM	KS
MID STATES DIES	LIBERAL	KS	TRUE AUTO PARIS	MERRIAM	KS
JENSEN OIL CO	LINCOLN	KS	ZOTOZ, INC.	MERRIAM	KS
LINCOLN COUNTY	LINCOLN	KS	FARMERS UNION C	MILTONVALE	KS
QUARTZITE STONE	LINCOLN	KS	ABSHER SIGN AND	MISSION	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
AMERICAN FIRE S	MISSION	KS	BRANDON HUNTLEY	NEWTON	KS
AMERICAN REPROG	MISSION	KS	BUILDERS CONCRE	NEWTON	KS
AURORA PUMPS	MISSION	KS	BULLER CYCLE SE	NEWTON	KS
BORDMAN/HUTCHIN	MISSION	KS	C G & SON TIRE	NEWTON	KS
CARDINAL OFFICE	MISSION	KS	CLAASSEN HARDWA	NEWTON	KS
CELLULAR ONE	MISSION	KS	CLASSEN HARDWAR	NEWTON	KS
COLLINS AND AIK	MISSION	KS	DAVID'S SALES A	NEWTON	KS
DATA GENERAL CO	MISSION	KS	DENNY'S HEATING	NEWTON	KS
DUGGINS LAUNDRY	MISSION	KS	DILLONS STORE H	NEWTON	KS
GRADY COMPANY I	MISSION	KS	DOUBLE R AUTO P	NEWTON	KS
MISSION FRAME S	MISSION	KS	DR RODGER GRANT	NEWTON	KS
MULTIPLE SERVIC	MISSION	KS	ESPERAIR, INC	NEWTON	KS
NAPA AUTO PARTS	MISSION	KS	FLEMING'S SEAML	NEWTON	KS
NOLTE CARPET CO	MISSION	KS	FRANS CARPET GA	NEWTON	KS
POSTMASTER	MISSION	KS	GARY WONDER	NEWTON	KS
PROSS/ENPO INDU	MISSION	KS	GATOR & WHEELS,	NEWTON	KS
RADIATRONICS ND	MISSION	KS	GENCO CO.	NEWTON	KS
S AND C ELECTRI	MISSION	KS	GENCO, CO.	NEWTON	KS
SELLERS INJECTO	MISSION	KS	GOODYEAR TIRE A	NEWTON	KS
UARCO INCORPORA	MISSION	KS	GRABER'S HARDWA	NEWTON	KS
M J MURPHY OIL	MOLINE	KS	GRABER'S PLUMBI	NEWTON	KS
MURPHY SELF SER	MOLINE	KS	GRABERS HARDWAR	NEWTON	KS
MCADAMS LIMESTO	MORAN	KS	HARMS ELECTRIC	NEWTON	KS
MID-KANSAS COOP	MOUND RIDG	KS	HARVEY COUNTY L	NEWTON	KS
C & M TRUCKING	MOUNDRIDGE	KS	HARVEY COUNTY H	NEWTON	KS
BILL JACKSON MU	MULVANE	KS	HOUSE OF GLASS	NEWTON	KS
IN-N-OUT	MULVANE	KS	INDUSTRIAL MAIN	NEWTON	KS
J J AUTO SUPPLY	MULVANE	KS	J AND S ENTERPR	NEWTON	KS
M AND M HARDWAR	MULVANE	KS	J C DIESEL SERV	NEWTON	KS
MULVANE COOPERA	MULVANE	KS	JARVIS AUTO SUP	NEWTON	KS
PAPENHAUS OIL C	MULVANE	KS	JOHN DEERE PART	NEWTON	KS
WAYMAN OIL COMP	MULVANE	KS	KANSAS GAS AND	NEWTON	KS
PICTURE FRAMES	N KANSAS C	KS	KAYE ELECTRIC I	NEWTON	KS
SMITH TOOLS AND	N KANSAS C	KS	KEN PULASKI	NEWTON	KS
KANSAS RENTAL,	N TOPEKA	KS	KEN'S TRUCKING	NEWTON	KS
NAVARRE FARMERS	NAVARRE	KS	KIRKPATRICK PLU	NEWTON	KS
FIBERGLASS ENGI	NEODESHA	KS	KOEHN AND ASSOC	NEWTON	KS
SCOTT ROCK CO.	NEODESHA	KS	LE ED TIRE INC	NEWTON	KS
DON'S AUTO	NESS CITY	KS	LECKINGTON TRUC	NEWTON	KS
LEIKER DIRT CON	NESS CITY	KS	LEWIS P FARNAM	NEWTON	KS
NESS COUNTY WEE	NESS CITY	KS	M H GRABER	NEWTON	KS
PAUL'S "66" SER	NESS CITY	KS	MARY'S	NEWTON	KS
PAUL'S 66 SERVI	NESS CITY	KS	MARY'S BLUE PRI	NEWTON	KS
RIGHT COOP ASSO	NESS CITY	KS	MCKIM RADIATOR	NEWTON	KS
ABC TERMITE & P	NEWTON	KS	MCMOLTY CONSTRU	NEWTON	KS
ABS TREE SERVIC	NEWTON	KS	MENNO TRAVEL SE	NEWTON	KS
ACE HARDWARE	NEWTON	KS	MID-KANSAS PROP	NEWTON	KS
AL'S LOCK & KEY	NEWTON	KS	MID-KANSAS RENT	NEWTON	KS
ANDERSON NAME P	NEWTON	KS	MOM'S COUNTRY K	NEWTON	KS
ANDERSON OFFICE	NEWTON	KS	NCH TRUCK SERVI	NEWTON	KS
ARAPAHOE BACKHO	NEWTON	KS	NEWELL OIL COMP	NEWTON	KS
AUTO CASTINGS R	NEWTON	KS	NEWTON AUTO SUP	NEWTON	KS
BILL BUDDIE	NEWTON	KS	NEWTON MACHINE	NEWTON	KS

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VENDOR	CITY	STATE
NEWTON PHOTO SE	NEWTON	KS
NEWTON RADIATOR	NEWTON	KS
NEWTON RED COAC	NEWTON	KS
NEWTON RENTAL C	NEWTON	KS
NEWTON VACUUM C	NEWTON	KS
POSTMASTER - NE	NEWTON	KS
PRYOR ELECTRIC	NEWTON	KS
QUINN MINI-STOR	NEWTON	KS
RAY ROOFING INC	NEWTON	KS
RHOADES CONSTRU	NEWTON	KS
RHODES WELDING	NEWTON	KS
RM S AUTO ELECT	NEWTON	KS
RM'S AUTO ELECT	NEWTON	KS
ROBERTS WHOLESA	NEWTON	KS
RON LECKINGTON	NEWTON	KS
RUDY'S WELDING	NEWTON	KS
SAFEWAY STORES	NEWTON	KS
SASNAK EXPRESS	NEWTON	KS
SEARS ROEBUCK A	NEWTON	KS
SHERWIN WILLIAM	NEWTON	KS
SIEBERT-DANIELS	NEWTON	KS
SOUTH DILLONS #	NEWTON	KS
SOUTHSIDE AMOCO	NEWTON	KS
STAR DRAIN CLEA	NEWTON	KS
SUNDOWNERS INCO	NEWTON	KS
SUPER SPEED PRI	NEWTON	KS
T MAXWELL LANDS	NEWTON	KS
TERRONE'S UPHOL	NEWTON	KS
THE CARPET EMPO	NEWTON	KS
THE CITY OF NEW	NEWTON	KS
THE SERVICE STA	NEWTON	KS
TRIPLE A BUILDE	NEWTON	KS
VOTH POTTERY	NEWTON	KS
WENGER OIL COMP	NEWTON	KS
WENGER OIL INCO	NEWTON	KS
WIEBE TIRE & SU	NEWTON	KS
WIEBE TIRE AND	NEWTON	KS
WIEBE WOOD PROD	NEWTON	KS
WRAY ROOFING, I	NEWTON	KS
WRIGHT AND SON	NEWTON	KS
CITY OF NICKERS	NICKERSON	KS
FARMERS COOPERA	NICKERSON	KS
WEEDOC OF KANSA	NICKERSON	KS
MARTIN SUPPLY	NORTH NEWT	KS
WEISHAAR BROTHE	NORTONVILL	KS
NORRIS MACHINE	NORWAY	KS
FARRAR CORPORAT	NORWICH	KS
MELROSE OIL CO.	NORWICH	KS
OFFERLE CO-OP G	OFFERLE	KS
"DOC" KURTZ TRU	OLATHE	KS
ALLSTATE ELECTR	OLATHE	KS
AUTOMOTIVE ELEC	OLATHE	KS
BLEDSOE EQUIPME	OLATHE	KS

VENDOR	CITY	STATE
BOLINGER OIL CO	OLATHE	KS
CHEMICAL COMMOD	OLATHE	KS
CITY OF OLATHE	OLATHE	KS
DITCH WITCH OF	OLATHE	KS
DONAHOWER AND A	OLATHE	KS
EDSAL TRAFFIC C	OLATHE	KS
FOOD 4 LESS	OLATHE	KS
GENUINE PARTS C	OLATHE	KS
GRAPHIC TECHNOL	OLATHE	KS
HARRISON MACHIN	OLATHE	KS
INSTANT PHOTO C	OLATHE	KS
J & K RENTALS &	OLATHE	KS
LESLIE COMPANY	OLATHE	KS
MAURY E. BETTIS	OLATHE	KS
MID-CENTRAL/SYS	OLATHE	KS
MIDWEST SPRAY E	OLATHE	KS
NAPA AUTO PARTS	OLATHE	KS
OLATHE AUTO PAR	OLATHE	KS
OLATHE FORD TRA	OLATHE	KS
OLATHE ICE AND	OLATHE	KS
OLATHE TIRE AND	OLATHE	KS
PRICE BROTHERS	OLATHE	KS
PRIME INDUSTRIA	OLATHE	KS
RICHARD'S LOCK	OLATHE	KS
RICKARD'S LOCK	OLATHE	KS
SERVICEMASTER O	OLATHE	KS
SHELDON SUBURBA	OLATHE	KS
SUNFLOWER BOLT	OLATHE	KS
SUTHERLAND LUMB	OLATHE	KS
TIM'S TIRE CENT	OLATHE	KS
UNIONGAS	OLATHE	KS
VERMEER SALES A	OLATHE	KS
WESTERN AIR MAP	OLATHE	KS
MURPHY OIL COMP	OLPE	KS
HASKINS CONOCO	OSAGE CITY	KS
HASKINS OIL COM	OSAGE CITY	KS
JERRY'S THRIFTW	OSAGE CITY	KS
P J'S RESTAURAN	OSAGE CITY	KS
PARTS HOUSE AND	OSAGE CITY	KS
T&D TRUCKS	OSAGE CITY	KS
OSBORNE COUNTY	OSBORNE	KS
WHOLESALE SERVI	OSBORNE	KS
JEFFERSON COUNT	OSKALOOSA	KS
MARJORIE HESTON	OSKALOOSA	KS
CAREY MECHANICA	OTTAWA	KS
CMI-OTTAWA	OTTAWA	KS
D & L AUTOMOTIV	OTTAWA	KS
FOGLE QUARRY CO	OTTAWA	KS
FRANKLIN COUNTY	OTTAWA	KS
GILLILAND OIL &	OTTAWA	KS
GREEN LIGHT AUT	OTTAWA	KS
HOUSE OF PARTS	OTTAWA	KS
KEYMAN LOCKSMIT	OTTAWA	KS



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VENDOR	CITY	STATE	VENDOR	CITY	STATE
KILE EQUIPMENT	OTTAWA	KS	KUSTOM ELECTRON	OVERLAND	P KS
MCCALLS ELECTRI	OTTAWA	KS	LANDIS AND GYR	OVERLAND	P KS
OLMSTED ELECTRI	OTTAWA	KS	MARSHALL OFFICE	OVERLAND	P KS
OTTAWA COOP ASS	OTTAWA	KS	MASTERGLASS WIN	OVERLAND	P KS
OTTAWA PARTS HO	OTTAWA	KS	MATHIS PHOTO IN	OVERLAND	P KS
OTTAWA TIRE & S	OTTAWA	KS	MCBEE LOOSE LEA	OVERLAND	P KS
PARTS PLUS AUTO	OTTAWA	KS	MESSPLAY MACHIN	OVERLAND	P KS
PENNY'S READY M	OTTAWA	KS	MILGRAY ELECTRO	OVERLAND	P KS
SKELGAS, INC	OTTAWA	KS	MINE SAFETY APP	OVERLAND	P KS
STEANSON PLUMBI	OTTAWA	KS	MISSION & OVERL	OVERLAND	P KS
SUFFRON GLASS C	OTTAWA	KS	NELSON STUD WEL	OVERLAND	P KS
TOWN AND COUNTR	OTTAWA	KS	NEWARK ELECTRON	OVERLAND	P KS
A TO Z OFFICE S	OVERLAND	P KS	NEWARK ELECTRON	OVERLAND	P KS
AMERICAN AIR FI	OVERLAND	P KS	NOVAMERICA CORP	OVERLAND	P KS
ANIXIER	OVERLAND	P KS	OVERLAND PARK O	OVERLAND	P KS
ANTENNA FARMS	OVERLAND	P KS	PARKER AND FOST	OVERLAND	P KS
BANNERS AND SIG	OVERLAND	P KS	PETERSONS ANTIQ	OVERLAND	P KS
BARRY SALES AND	OVERLAND	P KS	PHOTO QUIC	OVERLAND	P KS
BLUE M	OVERLAND	P KS	PRESENTATION/IM	OVERLAND	P KS
BOONTON ELECTRO	OVERLAND	P KS	PRODUCTION PROD	OVERLAND	P KS
BROOKRIDGE COUN	OVERLAND	P KS	R.A. BEHRMANN C	OVERLAND	P KS
BROOKS ELECTRON	OVERLAND	P KS	RACAL MILGO	OVERLAND	P KS
BUBECK SERVICE	OVERLAND	P KS	RADIATRONICS ND	OVERLAND	P KS
BUD STACK'S AUT	OVERLAND	P KS	RADIO CONTROLLE	OVERLAND	P KS
CAMERA CENTER	OVERLAND	P KS	SEARS BUSINESS	OVERLAND	P KS
CARLCO INCORPOR	OVERLAND	P KS	SEARS ROEBUCK A	OVERLAND	P KS
CENTRAL STATES	OVERLAND	P KS	SERVICE MERCHAN	OVERLAND	P KS
CENTURION INTER	OVERLAND	P KS	SKIL CORPORATIO	OVERLAND	P KS
COMMERCIAL CAPI	OVERLAND	P KS	SMOKEETER OF MI	OVERLAND	P KS
CONNECTING POIN	OVERLAND	P KS	SPECK WISE AND	OVERLAND	P KS
CONTINENTAL VID	OVERLAND	P KS	STURGIS EQUIPME	OVERLAND	P KS
CORPORATE ENVIR	OVERLAND	P KS	SYSTRON DONNER	OVERLAND	P KS
CRABTREE & EVEL	OVERLAND	P KS	TELECTRONICS IN	OVERLAND	P KS
DOUGLAS PUMP SE	OVERLAND	P KS	THE ANTENNA FAR	OVERLAND	P KS
DYNAMIC BUSINES	OVERLAND	P KS	THE FLOWER MAN	OVERLAND	P KS
ENFORCER INCORP	OVERLAND	P KS	THE STUDIO	OVERLAND	P KS
ENTIRE COMPUTER	OVERLAND	P KS	THE TIMKEN COMP	OVERLAND	P KS
ENTIRE SUPPLY	OVERLAND	P KS	THE VAC SHOP IN	OVERLAND	P KS
FARINON ELECTRI	OVERLAND	P KS	THE WOOD WORKS	OVERLAND	P KS
FLUIDTECH INC.	OVERLAND	P KS	TRANE COMPANY	OVERLAND	P KS
GANN ENTERPRISE	OVERLAND	P KS	TURNER CONSULTA	OVERLAND	P KS
GENERAL ELECTRI	OVERLAND	P KS	UNITED MIDWEST	OVERLAND	P KS
GRAPHIC CONTROL	OVERLAND	P KS	VERSATEC	OVERLAND	P KS
GRAY HILL SPECT	OVERLAND	P KS	VERY IMPORTANT	OVERLAND	P KS
HAROLD J CURRY	OVERLAND	P KS	WALDENBOOKS #45	OVERLAND	P KS
HOUSE OF FRAMES	OVERLAND	P KS	WESTBURNE SUPPL	OVERLAND	P KS
INLAND ASSOCIAT	OVERLAND	P KS	WORLEY ENTERPRI	OVERLAND	P KS
INTEGRATED MANA	OVERLAND	P KS	XEROX CORPORATI	OVERLAND	P KS
INIERGRAPH CORP	OVERLAND	P KS	KAN COMM	OXFORD	KS
J AND S TRAILER	OVERLAND	P KS	TRI-COMPANY CON	OXFORD	KS
J.J. MELCHIOR J	OVERLAND	P KS	D AND G MACHINE	PAOLA	KS
JIM'S LOCKSMITH	OVERLAND	P KS	J&J METAL PRUDU	PAOLA	KS
KROHN-HITE	OVERLAND	P KS	GOODYEAR COMMER	PARK CITY	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
DAYTON SUPERIOR	PARSONS	KS	RADIO CAB-YELLO	SALINA	KS
HAMILTON TRENCH	PARSONS	KS	SALINA NUT BOLT	SALINA	KS
MCKINZIE SCHEND	PARSONS	KS	SALINE CO. NOXI	SALINA	KS
CITY OF PAWNEE	PAWNEE ROC	KS	SEARS	SALINA	KS
CITY OF PEABODY	PEABODY	KS	SKELGAS INC	SALINA	KS
MACKEY & SONS	PEABODY	KS	SMOOT GRAIN CO	SALINA	KS
A-1	PECK	KS	VERNON'S SUPPLY	SALINA	KS
BISHOPS CYCLE C	PERRY	KS	WASTE MANAGEMEN	SALINA	KS
N. R. HAMM QUAR	PERRY	KS	WILSON & COMPAN	SALINA	KS
KYLE RAILROAD C	PHILLIPSBU	KS	ZELLER BRAKE SE	SALINA	KS
BAR B. Q. RANCH	PITTSBURG	KS	MC DONALD OIL C	SATANTA	KS
CITY OF PITTSBU	PITTSBURG	KS	MCDONALD OIL CO	SATANTA	KS
JAMES J WOOD	PITTSBURG	KS	MCDONALD 66 SER	SATANTA	KS
MID-AMERICA SAN	PITTSBURG	KS	SATANTA AUTO CE	SATANTA	KS
MIDWEST MINERAL	PITTSBURG	KS	SATANTA COOPERA	SATANTA	KS
LEE E FIGGINS	POMONA	KS	SATANTA PRESSUR	SATANTA	KS
CALDWELL-BAKER	PRAIRIE VI	KS	SATANTA ROUSTAB	SATANTA	KS
GLASEAL, INC	PRAIRIE VI	KS	CONSTRUCTION RE	SCANDIA	KS
KANSAS NATIONAL	PRAIRIE VI	KS	BUMPS MOWING &	SCOTT CITY	KS
O.J. DU PREE CO	PRAIRIE VI	KS	SCOTT CITY GRAI	SCOTT CITY	KS
FRISBIE ICE COM	PRATT	KS	BESCO COMPUTERS	SHAWNEE	KS
SOUTHWEST TRUCK	PRATT	KS	CALKINS ELECTRI	SHAWNEE	KS
STROHL OIL CO	PRETTY PRA	KS	CLARK'S TOOL HU	SHAWNEE	KS
KNIGHT OIL INC	PRINCETON	KS	DAN EVANS 551-7	SHAWNEE	KS
BRADLEY ATCHISO	READING	KS	DEFFENBAUGH IND	SHAWNEE	KS
CITY OF READING	READING	KS	EDWARD RANDALL	SHAWNEE	KS
READING 66	READING	KS	EMERGENCY SAFET	SHAWNEE	KS
T AND H SAW AND	RILEY	KS	FLAGSOURCE UNLI	SHAWNEE	KS
BOB R MORGAN	ROELAND PA	KS	HARDING GLASS	SHAWNEE	KS
MORTON COUNTY W	ROLLA	KS	HOU-MAC CONSTRU	SHAWNEE	KS
BUTLER COUNTY R	ROSALIA	KS	JAYHAWK MASONRY	SHAWNEE	KS
ROSSVILLE TRUCK	ROSSVILLE	KS	JOHNNY ON THE S	SHAWNEE	KS
FARMERS CO-OP A	RUSH CENTE	KS	JOHNSON COUNTY	SHAWNEE	KS
AL'S CITY TAXI	SALINA	KS	KANSAS CITY CAT	SHAWNEE	KS
ALLIED MOBILE P	SALINA	KS	KIEF'S TRANSFER	SHAWNEE	KS
BERGKAMP INCORP	SALINA	KS	MAURER PAVING C	SHAWNEE	KS
BROWN WELDING S	SALINA	KS	MICKEY'S PARTY	SHAWNEE	KS
CENTRAL OFFICE	SALINA	KS	RENZENBERGER IN	SHAWNEE	KS
CONSTRUCTION RE	SALINA	KS	S.P.D. TRANSFER	SHAWNEE	KS
CONTINENTAL HYD	SALINA	KS	SEAL A LOT INC	SHAWNEE	KS
DEL'S ALTERNATO	SALINA	KS	SHAWNEE COPY CE	SHAWNEE	KS
DIESEL EQUIPMEN	SALINA	KS	SHAWNEE CYCLE P	SHAWNEE	KS
FERCO INCORPORA	SALINA	KS	TERMIHIX INTERN	SHAWNEE	KS
FINNEGANS	SALINA	KS	THE COPY CENTER	SHAWNEE	KS
FOOD SERVICES O	SALINA	KS	VAN'S FOOD CENT	SHAWNEE	KS
GINDER HYDRAULI	SALINA	KS	A M MULTIGRAPHI	SHAWNEE MI	KS
HOFF'S MACHINE	SALINA	KS	AMERICAN INDUST	SHAWNEE MI	KS
LIGHTNER WELDIN	SALINA	KS	ASH BATTERY SYS	SHAWNEE MI	KS
MCCORD TIRE CO	SALINA	KS	BRUNING	SHAWNEE MI	KS
OTT OIL COMPANY	SALINA	KS	C & B FLARE COM	SHAWNEE MI	KS
PAYLESS CASHWAY	SALINA	KS	C AND D POWER S	SHAWNEE MI	KS
PAYNE OIL, INCO	SALINA	KS	COMMUNICATIONS	SHAWNEE MI	KS
PEPSI-COLA BOTT	SALINA	KS	EASTMAN KODAK C	SHAWNEE MI	KS

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ELECTROREP INCO	SHAWNEE	MI KS	ST JOHN FARMERS	ST JOHN	KS
FLUID POWER SAL	SHAWNEE	MI KS	STAFFORD COUNTY	ST JOHN	KS
HEAVEN ENGINEER	SHAWNEE	MI KS	BEACHMER CONSTR	ST PAUL	KS
INDUSTRIAL SUPP	SHAWNEE	MI KS	O'BRIEN ROCK CO	ST PAUL	KS
J.L. GRADY COMP	SHAWNEE	MI KS	CITY OF STAFFOR	STAFFORD	KS
K-MART	SHAWNEE	MI KS	CLICK ELECTRIC	STAFFORD	KS
KANSAS CITY VAL	SHAWNEE	MI KS	ROUSH OIL COMPA	STAFFORD	KS
LAKELAND ENGINE	SHAWNEE	MI KS	STAFFORD COOP	STAFFORD	KS
LEEVEE AND ASSO	SHAWNEE	MI KS	ZENITH COOPERAT	STAFFORD	KS
MAX RIEKE & BRO	SHAWNEE	MI KS	ODONNELL & SOMS	STANLEY	KS
MC ANANY CONSTR	SHAWNEE	MI KS	FARMERS COOPERA	STERLING	KS
MICROTRONICS IN	SHAWNEE	MI KS	TURNBULL ADVERT	STOCKTON	KS
MISSION OFFICE	SHAWNEE	MI KS	AUTO PARTS OF C	STRONG CIT	KS
MITCHELL SERVIC	SHAWNEE	MI KS	CLARK FARM AND	STRONG CIT	KS
NALCO CHEMICAL	SHAWNEE	MI KS	DIEKER OIL INCO	STRONG CIT	KS
NAMELY YOURS	SHAWNEE	MI KS	DIEKER OIL, INC	STRONG CIT	KS
OFFICE EQUIPMEN	SHAWNEE	MI KS	DIEKER STANDARD	STRONG CIT	KS
PETERSON BUSINE	SHAWNEE	MI KS	STUBENHOFER PLU	STRONG CIT	KS
PETERSON MACHIN	SHAWNEE	MI KS	LUCAS AND SONS	SUBLETTE	KS
PROCESS MEASURE	SHAWNEE	MI KS	THE SUBLETTE CO	SUBLETTE	KS
PRYOR RESOURCES	SHAWNEE	MI KS	SHELITE OIL COM	SUN CITY	KS
RIVARD & ASSOCI	SHAWNEE	MI KS	SYLVIA COOPERAT	SYLVIA	KS
RIVARD SALES CO	SHAWNEE	MI KS	D AND H OIL COM	SYRACUSE	KS
SCOTWOOD INDUST	SHAWNEE	MI KS	DOC'S CLEAR ICE	SYRACUSE	KS
SHAWNEE MISSION	SHAWNEE	MI KS	HAMILTON COUNTY	SYRACUSE	KS
SHAWNEE PRESS,	SHAWNEE	MI KS	TRIPLE-D AUTO P	SYRACUSE	KS
SHEET METAL SER	SHAWNEE	MI KS	FARMERS COOPERA	TALMAGE	KS
TARGET SPECIALT	SHAWNEE	MI KS	CARDIE OIL INCO	TAMPA	KS
THE DARLING ENV	SHAWNEE	MI KS	FORD'S LAUNDRY	TECUMSEH	KS
TRIANGLE SALES	SHAWNEE	MI KS	REX FORD	TECUMSEH	KS
UNISYS CORPORAT	SHAWNEE	MI KS	TOPEKA STEAK HO	TECUMSEH	KS
VALERON CORPORA	SHAWNEE	MI KS	INDUSTRIAL CRAT	THAYER	KS
WHITEHOUSE GALL	SHAWNEE	MI KS	JUDY WHEELER	THAYER	KS
WORD-TECH BUSIN	SHAWNEE	MI KS	A & A CONCRETE	TOPEKA	KS
YOUNG RADIATOR	SHAWNEE	MI KS	A E WEST PETROL	TOPEKA	KS
HAMILTON OIL CO	SILVER LAK	KS	A TO Z RENTAL I	TOPEKA	KS
ROBERSON LUMBER	SILVER LAK	KS	A-1 LOCK & KEY	TOPEKA	KS
TEXACO, INCORPO	SILVER LAK	KS	A-1 LOCK AND KE	TOPEKA	KS
UNIONGAS	SILVER LAK	KS	AAA ENGINE AND	TOPEKA	KS
EVANS RENTAL	SO HUTCHIN	KS	ABS, INC	TOPEKA	KS
DANNY J EWING	SOLOMON	KS	ACME RADIO SUPP	TOPEKA	KS
SOLOMON ELECTRI	SOLOMON	KS	ACTIVE COMMERCI	TOPEKA	KS
SOUTH HAVEN L P	SOUTH HAVE	KS	AD EXCELLENCE	TOPEKA	KS
KANSAS ICE	SOUTH HUTC	KS	ADAMS BUSINESS	TOPEKA	KS
RENO COUNTY WEE	SOUTH HUTC	KS	ADMINISTRATIVE	TOPEKA	KS
STUTZMAN REFUSE	SOUTH HUTC	KS	ADVANCE ELECTRO	TOPEKA	KS
QUALITY PARTS A	SPEARVILLE	KS	ADVERTISING SER	TOPEKA	KS
RIGHT COOPERATI	SPEARVILLE	KS	ALLIED FLOORS I	TOPEKA	KS
SANKO'S SERVICE	SPEARVILLE	KS	ALLIED PAINTS I	TOPEKA	KS
WERNER PLUMBING	SPEARVILLE	KS	AMERICAN LINEN	TOPEKA	KS
HORTICULTURAL S	ST GEORGE	KS	AMERICAN PLAINS	TOPEKA	KS
GEE OIL SERVICE	ST JOHN	KS	AMERICAN PRE-SO	TOPEKA	KS
SOLID WASTE DEP	ST JOHN	KS	AMERICAN RED CR	TOPEKA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
AMERIPLUS INCOR	TOPEKA	KS	CITY LAMP AND S	TOPEKA	KS
ASAYS SPORTSMAN	TOPEKA	KS	CITY OF TOPEKA	TOPEKA	KS
ASSOCIATED BEAR	TOPEKA	KS	CITY OF TOPEKA	TOPEKA	KS
AUTO PARTS OF E	TOPEKA	KS	CITYWIDE JANITO	TOPEKA	KS
AUTO PARTSMITH	TOPEKA	KS	CLARENCE RHAMBO	TOPEKA	KS
AUTOMATED BUSIN	TOPEKA	KS	CLARK AND ASSOC	TOPEKA	KS
B AND B SIGN CO	TOPEKA	KS	CLARK LIFT OF T	TOPEKA	KS
B AND B SIGNS	TOPEKA	KS	CLARKLIFT OF TO	TOPEKA	KS
B DALTON BOOKSE	TOPEKA	KS	COFFEE U.S.A. C	TOPEKA	KS
B. A. DURST CON	TOPEKA	KS	COKER ENGINE SE	TOPEKA	KS
BARTLETT AND WE	TOPEKA	KS	COLLEGE HILL PL	TOPEKA	KS
BASS PRO SHOP O	TOPEKA	KS	COLOR TILE SUPE	TOPEKA	KS
BEN FURBUSH CAR	TOPEKA	KS	COMMERCIAL OFFI	TOPEKA	KS
BERLIN - WHEEL	TOPEKA	KS	COMPUTERLAND	TOPEKA	KS
BERRY MATERIAL	TOPEKA	KS	CONCRETE SUPPLY	TOPEKA	KS
BERRY TRACTOR A	TOPEKA	KS	CONNER TILE AND	TOPEKA	KS
BEST OFFICE EQU	TOPEKA	KS	CONTECH CONSTRU	TOPEKA	KS
BEST WESTERN PA	TOPEKA	KS	CONTINENTAL CAR	TOPEKA	KS
BLACKBURN NURSE	TOPEKA	KS	CONTRACT DESIGN	TOPEKA	KS
BOATMEN'S FIRST	TOPEKA	KS	COOK, FLATT AND	TOPEKA	KS
BOB FLORENCE CO	TOPEKA	KS	COPE PLASTICS	TOPEKA	KS
BOB NEISWENDER	TOPEKA	KS	COPY CENTER OF	TOPEKA	KS
BOB'S JANITORIA	TOPEKA	KS	COPY PRODUCTS	TOPEKA	KS
BRENT PHOTOGRAP	TOPEKA	KS	CORCORAN CHEMIC	TOPEKA	KS
BROWN EXCAVATIO	TOPEKA	KS	COSTUMES ETC	TOPEKA	KS
BROWN TRANSPORT	TOPEKA	KS	COX & ASSOCIATE	TOPEKA	KS
BUBECK SERVICE	TOPEKA	KS	CREATIVE SIGNS	TOPEKA	KS
RUSH MANAGEMENT	TOPEKA	KS	CUMMINGS SUPPLY	TOPEKA	KS
C. W. PRINTS	TOPEKA	KS	CUMMINGS WELDIN	TOPEKA	KS
C.E. RITCHEY SI	TOPEKA	KS	CURTIS 1000	TOPEKA	KS
CAMBRIDGE LAWN	TOPEKA	KS	CUSTOM PHOTOGRA	TOPEKA	KS
CAPITAL BELT &	TOPEKA	KS	DAVIS CYCLE SHO	TOPEKA	KS
CAPITAL CITY MO	TOPEKA	KS	DAVIS SPORTS CY	TOPEKA	KS
CAPITAL CITY OI	TOPEKA	KS	DE BACKER'S INC	TOPEKA	KS
CAPITAL CITY RA	TOPEKA	KS	DEAN'S DUPLICAT	TOPEKA	KS
CAPITOL CITY OF	TOPEKA	KS	DEBAUGE & CO.,	TOPEKA	KS
CAPITOL CONCRET	TOPEKA	KS	DECKER OIL COMP	TOPEKA	KS
CARDINAL BUILDI	TOPEKA	KS	DEGGINGER FOUND	TOPEKA	KS
CARDINAL CHEMIC	TOPEKA	KS	DEPARTMENT OF H	TOPEKA	KS
CARLA'S TYPE IN	TOPEKA	KS	DESIGNED BUSINE	TOPEKA	KS
CARPET CENTER	TOPEKA	KS	DICTAPHONE CORP	TOPEKA	KS
CASH & CARRY IN	TOPEKA	KS	DILLONS #67	TOPEKA	KS
CASH AND CARRY	TOPEKA	KS	DISCOUNT OFFICE	TOPEKA	KS
CENTRAL OK PRIM	TOPEKA	KS	DODGE CARROLL E	TOPEKA	KS
CENTREX AUDIO V	TOPEKA	KS	DODGE MANUFACTU	TOPEKA	KS
CENTURY OFFICE	TOPEKA	KS	DON CRUMP TRUCK	TOPEKA	KS
CHAMPNEY WRECKI	TOPEKA	KS	DRINK-O-MAT CO.	TOPEKA	KS
CHEMLAWN SERVIC	TOPEKA	KS	DRIVE TRAIN INC	TOPEKA	KS
CHICAGO CENTRAL	TOPEKA	KS	DROSTE WELDING	TOPEKA	KS
CHICAGO MISSOUR	TOPEKA	KS	DRYWALL CONSTRU	TOPEKA	KS
CHICAGO, MISSOU	TOPEKA	KS	DUFFENS OPTICAL	TOPEKA	KS
CHIEF STATE BOI	TOPEKA	KS	DUNCAN DONUTS	TOPEKA	KS
CITY GLASS & MI	TOPEKA	KS	DUNKIN DONUTS	TOPEKA	KS

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E-KAN INCORPORATED	TOPEKA	KS	HINCKLEY AND SON	TOPEKA	KS
EBA MEDICAL CENTER	TOPEKA	KS	HOUSE OF FABRICS	TOPEKA	KS
ED BOZARTH CHEVROLET	TOPEKA	KS	HYDRO-FLEX CORP	TOPEKA	KS
ED MARLING'S	TOPEKA	KS	IBM CORP	TOPEKA	KS
EKDAHL, DAVIS,	TOPEKA	KS	IBT	TOPEKA	KS
ELECTRONIC BUSINESS	TOPEKA	KS	INDEPENDENT ELECTRIC	TOPEKA	KS
ENERGY MANAGEMENT	TOPEKA	KS	INDUSTRIAL BEAR	TOPEKA	KS
ENERGY MANAGEMENT	TOPEKA	KS	INDUSTRIAL CHROME	TOPEKA	KS
ENGROFF CATERING	TOPEKA	KS	INDUSTRIAL SUPPLY	TOPEKA	KS
ERNIE AND SONS	TOPEKA	KS	INDUSTRIAL SUPPLY	TOPEKA	KS
ESCO	TOPEKA	KS	INJECTION AND TANKS	TOPEKA	KS
F S MEZGER	TOPEKA	KS	INLAND BUSINESS	TOPEKA	KS
FALLEYS INC	TOPEKA	KS	INTERIOR CONTRACTOR	TOPEKA	KS
FERROC-NAC-DE MONTANA	TOPEKA	KS	INTERNATIONAL BUSINESS	TOPEKA	KS
FERROCARRIL SON	TOPEKA	KS	J A HUTCHISON 4	TOPEKA	KS
FERROCARRILES N	TOPEKA	KS	J F G COPY PROD	TOPEKA	KS
FINCHAM SERVICE	TOPEKA	KS	J F GLENN COPY	TOPEKA	KS
FIRESTONE STORE	TOPEKA	KS	J M BAUERSFELDS	TOPEKA	KS
FLOWERS ELECTRIC	TOPEKA	KS	J R TRANSPORT	TOPEKA	KS
FLOYD'S DAYLIGHT	TOPEKA	KS	J. C. DARLING S	TOPEKA	KS
FLU-CON INCORPORATED	TOPEKA	KS	J.C. DARLING CO	TOPEKA	KS
FORDS ECONO-WASHER	TOPEKA	KS	J.F. MCGIVERN,	TOPEKA	KS
FRAKES TRUCKING	TOPEKA	KS	J-WAY INC	TOPEKA	KS
FRAME SHOP AND	TOPEKA	KS	JERRY J DURKES	TOPEKA	KS
FRAMESHOP AND	TOPEKA	KS	JOE CONROY CONT	TOPEKA	KS
FUN FOR ALL	TOPEKA	KS	JOSTEN'S	TOPEKA	KS
G R HEWELL, FOR	TOPEKA	KS	JOSTENS-THE CLARK	TOPEKA	KS
GARDNER FLOOR CENTER	TOPEKA	KS	K-MART	TOPEKA	KS
GATOR PUMP INCO	TOPEKA	KS	K-W POWER EQUIP	TOPEKA	KS
GENERAL BEVERAGE	TOPEKA	KS	KANSAS AUTOMOTIVE	TOPEKA	KS
GENERAL TIRE SERVICE	TOPEKA	KS	KANSAS BAR AND	TOPEKA	KS
GEORGIA PACIFIC	TOPEKA	KS	KANSAS DEPARTMENT	TOPEKA	KS
GOLD SPECIALTIES	TOPEKA	KS	KANSAS DEPT OF	TOPEKA	KS
GRAGG'S PAINT CENTER	TOPEKA	KS	KANSAS DIV OF I	TOPEKA	KS
GRAGGS PAINT AND	TOPEKA	KS	KANSAS ELECTRIC	TOPEKA	KS
GRAPHIC PROMOTION	TOPEKA	KS	KANSAS FIRE-& S	TOPEKA	KS
GREGG TIRE COMPANY	TOPEKA	KS	KANSAS INDUSTRIAL	TOPEKA	KS
GROVER'S SMOKEHOUSE	TOPEKA	KS	KANSAS MOTOR CAR	TOPEKA	KS
H G TRESSLER	TOPEKA	KS	KANSAS PRESS SE	TOPEKA	KS
H.M. IVES AND SON	TOPEKA	KS	KANSAS SAND AND	TOPEKA	KS
HABERKORN AND SON	TOPEKA	KS	KANSAS STATE GR	TOPEKA	KS
HALCO INCORPORATED	TOPEKA	KS	KANSAS STATE HI	TOPEKA	KS
HALL DIRECTORY	TOPEKA	KS	KAW VALLEY PROD	TOPEKA	KS
HALL LITHOGRAPH	TOPEKA	KS	KCR INTERNATIONAL	TOPEKA	KS
HAMMAN AND ASSOCIATES	TOPEKA	KS	KEN'S STEEL OFF	TOPEKA	KS
HANCOCK FABRICS	TOPEKA	KS	KENS STEEL OFFICE	TOPEKA	KS
HARDING GLASS INC	TOPEKA	KS	KIENE AND BRADL	TOPEKA	KS
HERRMANS EXCAVATION	TOPEKA	KS	KING LUMBER COM	TOPEKA	KS
HIGHLAND MILL INC	TOPEKA	KS	KINKO'S	TOPEKA	KS
HILL AND COMPANY	TOPEKA	KS	KIRBY COMPANY O	TOPEKA	KS
HILLMER LEATHER	TOPEKA	KS	KNOLL WELDING S	TOPEKA	KS
HILTI FASTENING	TOPEKA	KS	KNOX SUPPLY INC	TOPEKA	KS
HILTS, INCORPORATED	TOPEKA	KS	KRIZ-DAVIS OF K	TOPEKA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
LABOR CONTRACTO	TOPEKA	KS	NEENAN COMPANY	TOPEKA	KS
LAIRD MOLLER FO	TOPEKA	KS	NEON TUBE LIGHT	TOPEKA	KS
LAIRD MOLLER FO	TOPEKA	KS	NINTH STREET PA	TOPEKA	KS
LAND RAIL SYSTE	TOPEKA	KS	NOBLE CORP.	TOPEKA	KS
LATIMER, SOMMER	TOPEKA	KS	NORTH EAST KANS	TOPEKA	KS
LATTA-WHITLOW	TOPEKA	KS	NORTHEAST KANSA	TOPEKA	KS
LEE T. MOORE CO	TOPEKA	KS	NORTHSIDE POOL	TOPEKA	KS
LIGHTNER WELDIN	TOPEKA	KS	OFFICE EQUIPMEN	TOPEKA	KS
LINDA LEE DESIG	TOPEKA	KS	ORKIN EXTERMINA	TOPEKA	KS
LINDSAY DISTRIB	TOPEKA	KS	ORKIN PEST CONT	TOPEKA	KS
LOCKWOOD COMPAN	TOPEKA	KS	ORTHOPEDIC CLIN	TOPEKA	KS
LOGAN BUSINESS	TOPEKA	KS	OXYGEN SERVICE	TOPEKA	KS
LORD'S CREATION	TOPEKA	KS	P.P.S. CORPORAT	TOPEKA	KS
LUCKY FIVE REST	TOPEKA	KS	PARAMOUNT PEST	TOPEKA	KS
M D CHEMICAL AN	TOPEKA	KS	PARTY TYME UNLI	TOPEKA	KS
M KATCH AND COM	TOPEKA	KS	PAULINE TIRE AN	TOPEKA	KS
MAGIC 1 HR. PHO	TOPEKA	KS	PAY 'N PAK	TOPEKA	KS
MAINLINE PRINTI	TOPEKA	KS	PENN STATE OIL	TOPEKA	KS
MAJOR APPLIANCE	TOPEKA	KS	PENNCO, INC.	TOPEKA	KS
MARTIN TRACTOR	TOPEKA	KS	PEPSI-COLA BOTT	TOPEKA	KS
MARTIN TRACTOR	TOPEKA	KS	PERINE IRON WOR	TOPEKA	KS
MASSCO INCORPOR	TOPEKA	KS	PETERS ELECTRIC	TOPEKA	KS
MATCO TOOLS	TOPEKA	KS	PETERSON SYSTEM	TOPEKA	KS
MATHER FLARE RE	TOPEKA	KS	PICTURE FRAME W	TOPEKA	KS
MC ELROYS, INCO	TOPEKA	KS	PI'NEY BOWES	TOPEKA	KS
MC ENTIRE BROTH	TOPEKA	KS	PIZZA PARLOR	TOPEKA	KS
MC ELROY'S INC.	TOPEKA	KS	POSTMASTER	TOPEKA	KS
MEEKS INCORPORA	TOPEKA	KS	POSTMASTER - TO	TOPEKA	KS
MEIER'S READY M	TOPEKA	KS	POSTMASTER - TO	TOPEKA	KS
MELVIN L. ZELLE	TOPEKA	KS	POSTMASTER BROW	TOPEKA	KS
MEMOREX TELEX I	TOPEKA	KS	PRICE EQUIPMENT	TOPEKA	KS
METRO FLEX	TOPEKA	KS	PRIDE TROPHY IN	TOPEKA	KS
METZGER TENT RE	TOPEKA	KS	PRO-PRINT INC	TOPEKA	KS
MEXICAN GOVERN M	TOPEKA	KS	PTMW INCORPORAT	TOPEKA	KS
MICROTECH COMPU	TOPEKA	KS	QUIK PRINT	TOPEKA	KS
MIDWEST BANDAG	TOPEKA	KS	R AND K SUPPLY	TOPEKA	KS
MIDWEST LITHO S	TOPEKA	KS	R NEIL CROW	TOPEKA	KS
MIDWEST MACHINE	TOPEKA	KS	RADIO SHACK	TOPEKA	KS
MIDWEST MILL WO	TOPEKA	KS	RANDEL COMPANY	TOPEKA	KS
MIDWEST OFFICE	TOPEKA	KS	RAY ANDERSON CO	TOPEKA	KS
MIKE'S IGA	TOPEKA	KS	RAY BEERS CLOTH	TOPEKA	KS
MOBILFONE OF KA	TOPEKA	KS	RAYNOR DOOR COM	TOPEKA	KS
MODERN OFFICE M	TOPEKA	KS	RED CARPET V.I.	TOPEKA	KS
MONTGOMERY DOOR	TOPEKA	KS	REEVES WIEDEMAN	TOPEKA	KS
MONTGOMERY WARD	TOPEKA	KS	REFRIGERATION E	TOPEKA	KS
MOORE BUSINESS	TOPEKA	KS	REMAX RV	TOPEKA	KS
MUCKENTHALER IN	TOPEKA	KS	RENSENHOUSE ELE	TOPEKA	KS
MUNICIPAL PARKI	TOPEKA	KS	REW MATERIALS I	TOPEKA	KS
MURPHY TRACTOR	TOPEKA	KS	RINEHART ROOFIN	TOPEKA	KS
NAPA AUTO SUPPL	TOPEKA	KS	RINNER CONSTRUC	TOPEKA	KS
NAPA PARTS OF E	TOPEKA	KS	RITCHEY SIGNS A	TOPEKA	KS
NATHAN'S PHOTO	TOPEKA	KS	ROACH HARDWARE	TOPEKA	KS
NATIONWIDE PAPE	TOPEKA	KS	ROACH HARDWARE	TOPEKA	KS

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ROBERT C TAGGAR	TOPEKA	KS	THRIFTWAY, INC.	TOPEKA	KS
ROLLING MEADOWS	TOPEKA	KS	TIMKEN BEARING	TOPEKA	KS
RUBBER MATERIAL	TOPEKA	KS	TOKAN	TOPEKA	KS
RUDY TORRES EXC	TOPEKA	KS	TOPEKA BATTERY	TOPEKA	KS
SAFELITE SERVIC	TOPEKA	KS	TOPEKA BLUEPRIN	TOPEKA	KS
SALISBURY SUPPL	TOPEKA	KS	TOPEKA ELECTRIC	TOPEKA	KS
SALISBURY SUPPL	TOPEKA	KS	TOPEKA ELECTRIC	TOPEKA	KS
SCHMIDTLEIN EXC	TOPEKA	KS	TOPEKA EVERGREE	TOPEKA	KS
SCOTCH FABRIC C	TOPEKA	KS	TOPEKA FOUNDRY	TOPEKA	KS
SCOTCH TEXTILE	TOPEKA	KS	TOPEKA GENERATO	TOPEKA	KS
SEARS ROEBUCK A	TOPEKA	KS	TOPEKA HYDRAULI	TOPEKA	KS
SEARS, ROEBUCK	TOPEKA	KS	TOPEKA INSULATI	TOPEKA	KS
SELLERS TRACTOR	TOPEKA	KS	TOPEKA KNIGHTS	TOPEKA	KS
SERVICE AMERICA	TOPEKA	KS	TOPEKA LUMBER I	TOPEKA	KS
SERVICEMASTER	TOPEKA	KS	TOPEKA MARINE	TOPEKA	KS
SEWELL OIL COMP	TOPEKA	KS	TOPEKA METAL SP	TOPEKA	KS
SHAWNEE COUNTY	TOPEKA	KS	TOPEKA PUMP COM	TOPEKA	KS
SHAWNEE COUNTY	TOPEKA	KS	TOPEKA SERVICES	TOPEKA	KS
SHAWNEE COUNTY	TOPEKA	KS	TOPEKA SUPPLY A	TOPEKA	KS
SIMPLEX TIME RE	TOPEKA	KS	TOPEKA TENT AND	TOPEKA	KS
SKELGAS SERVICE	TOPEKA	KS	TOPEKA WASTE SY	TOPEKA	KS
SMITH AUDIO VIS	TOPEKA	KS	TORGESON ELECTR	TOPEKA	KS
SNYDER STAMP AN	TOPEKA	KS	TOWNSEND GLASS	TOPEKA	KS
SOLID STATE SON	TOPEKA	KS	TRACTOR SUPPLY	TOPEKA	KS
SOLUTION SYSTEM	TOPEKA	KS	TRI-STATE PETRO	TOPEKA	KS
SOUND RECORDING	TOPEKA	KS	TRUCK & FLEET R	TOPEKA	KS
SPORT ANDERSON	TOPEKA	KS	TRUCK AND FLEET	TOPEKA	KS
STANDARD REGIST	TOPEKA	KS	TUROUDISE AND T	TOPEKA	KS
STANION WHOLESA	TOPEKA	KS	U S POSTAL SERV	TOPEKA	KS
STATE OFFICE SY	TOPEKA	KS	U S POSTMASTER-	TOPEKA	KS
STEERBRIDGE LOG	TOPEKA	KS	U. S. POSTMASTE	TOPEKA	KS
STEVENSON COMPA	TOPEKA	KS	U. S. SUPPLY CO	TOPEKA	KS
STOFFLE MEAT CO	TOPEKA	KS	U. Z. ENGINEERE	TOPEKA	KS
STORMONT-VAIL R	TOPEKA	KS	VERN'S WELDING	TOPEKA	KS
STREIT LINE PUB	TOPEKA	KS	VETERANS ADMINI	TOPEKA	KS
STREITLINE RECH	TOPEKA	KS	VICTOR L PHILLI	TOPEKA	KS
STROBEL MOWER A	TOPEKA	KS	VINCENT ROOFING	TOPEKA	KS
SUNFLOWER RENTS	TOPEKA	KS	W.W. GRAINGER,	TOPEKA	KS
SUNRISE DONUT S	TOPEKA	KS	WAGNER MUDJACKI	TOPEKA	KS
SUNRISE UPHOLST	TOPEKA	KS	WASH ON WHEELS,	TOPEKA	KS
SUPERIOR SUPPLY	TOPEKA	KS	WASINGER BUSINE	TOPEKA	KS
TARWATER FARMS	TOPEKA	KS	WASTE MANAGEMEN	TOPEKA	KS
TARWATERS TOO	TOPEKA	KS	WATER CONDITION	TOPEKA	KS
TED HUTCHESON P	TOPEKA	KS	WELDERS PRODUCT	TOPEKA	KS
TEFFT AND DONAL	TOPEKA	KS	WERTZBERGER FUR	TOPEKA	KS
TERMINIX INTERN	TOPEKA	KS	WEST SIDE STAMP	TOPEKA	KS
THE BEAUCHAMP F	TOPEKA	KS	WESTERN ASSOCIA	TOPEKA	KS
THE COMPUTER PA	TOPEKA	KS	WESTERN EXTRALI	TOPEKA	KS
THE COSTELOW CO	TOPEKA	KS	WESTERN UNIFORM	TOPEKA	KS
THE KAW VALLEY	TOPEKA	KS	WESTSIDE APPLIA	TOPEKA	KS
THE PAULINE FAR	TOPEKA	KS	WESTSIDE STAMP	TOPEKA	KS
THE STANDARD HA	TOPEKA	KS	WHELANS INCORPO	TOPEKA	KS
THOROUGHFBRED CO	TOPEKA	KS	WHITE STAR MACH	TOPEKA	KS

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WILCH MANUFACTU	TOPEKA	KS	REID STANDARD S	WELLINGTON	KS
WILCOX HOMES AN	TOPEKA	KS	RUSSELL EXCAVAT	WELLINGTON	KS
WOLFES CAMERA A	TOPEKA	KS	SMITH BUILDING	WELLINGTON	KS
WOODYS RADIATOR	TOPEKA	KS	SOUTH CENTRAL A	WELLINGTON	KS
WORD-DATA-COMM	TOPEKA	KS	SPARKLING CLEAN	WELLINGTON	KS
YELLOW CAB COMP	TOPEKA	KS	STALCUP & STALC	WELLINGTON	KS
YOUNG'S, INC.	TOPEKA	KS	STRADER OIL CO	WELLINGTON	KS
ZERCHER PHOTO I	TOPEKA	KS	SUMNER COUNTY L	WELLINGTON	KS
M & M CONTRACTI	TYRO	KS	SUMNER COUNTY W	WELLINGTON	KS
KISTLER SERVICE	UDALL	KS	TACKETT PLUMBIN	WELLINGTON	KS
ALFA WELL SERVI	ULYSSES	KS	THE HARDWARE ST	WELLINGTON	KS
CALDWELL MACHIN	ULYSSES	KS	THE TIN SHOP	WELLINGTON	KS
CARPENIER SERVI	ULYSSES	KS	THOMAS BUILDING	WELLINGTON	KS
GRANT COUNTY FE	ULYSSES	KS	VINCE ERWIN GLA	WELLINGTON	KS
JIM WILSON CRAN	ULYSSES	KS	WELLINGTON AUTO	WELLINGTON	KS
MERRITT OIL COM	ULYSSES	KS	WELLINGTON IMPL	WELLINGTON	KS
WEBBER SUPPLY C	ULYSSES	KS	WELLINGTON MEMO	WELLINGTON	KS
BARTON SOLVENT	VALLEY CEN	KS	WELLINGTON RADI	WELLINGTON	KS
CHEM-DRY OF WIC	VALLEY CEN	KS	WELLINGTON READ	WELLINGTON	KS
DITCH WITCH OF	VALLEY CEN	KS	WHIT'S 66	WELLINGTON	KS
A-1 APPLIANCE R	WAKARUSA	KS	WHITS 66	WELLINGTON	KS
DALE CARLS	WAKARUSA	KS	CRIST GROCERY	WELLSVILLE	KS
CITY OF WALTON	WALTON	KS	EAST KANSAS CHE	WELLSVILLE	KS
FARMERS GRAIN C	WALTON	KS	A.E. PETSCH CO	WICHITA	KS
RWD #4, OSAGE C	WAVERLY	KS	A-ONE PROPANE G	WICHITA	KS
AMOCO FOOD SHOP	WELLINGTON	KS	A-1 SANITATION	WICHITA	KS
AUTO MART OF WE	WELLINGTON	KS	AAA RENT ALL	WICHITA	KS
BAILLYS FARM AN	WELLINGTON	KS	AAA RENT-ALL-SO	WICHITA	KS
BRIAN'S MOWER S	WELLINGTON	KS	ACTION CLEANING	WICHITA	KS
CARROLL GLASS S	WELLINGTON	KS	AFCD METALS INC	WICHITA	KS
CITY OF WELLING	WELLINGTON	KS	AIR CAPITAL ERU	WICHITA	KS
DAVIS AUTOMOTIV	WELLINGTON	KS	AIRCO SERVICE S	WICHITA	KS
DAYLIGHT DONUT	WELLINGTON	KS	ALLEN AUTOMOTIV	WICHITA	KS
FARMERS CO-OP G	WELLINGTON	KS	ALLEN WELDING E	WICHITA	KS
FEDERAL TIRE CO	WELLINGTON	KS	ALLEN'S CONCRET	WICHITA	KS
FULLERTON PRINT	WELLINGTON	KS	ALLEN'S TIRE	WICHITA	KS
GEO RAYL & SON'	WELLINGTON	KS	AMERICAN ELECTR	WICHITA	KS
GREENO INDUSTRI	WELLINGTON	KS	AMERICAN ELECTR	WICHITA	KS
GREENS INDUSTRI	WELLINGTON	KS	AMERICAN HEART	WICHITA	KS
HORSCH OIL COMP	WELLINGTON	KS	AMERICAN VIDEO	WICHITA	KS
JARVIS AUTO SUP	WELLINGTON	KS	ASSOCIATED INDU	WICHITA	KS
K & R SHARPENIN	WELLINGTON	KS	AUSTIN DISTRIBU	WICHITA	KS
MARTIN ELECTRIC	WELLINGTON	KS	AUTO PARTS OF W	WICHITA	KS
MARTINS AUTO PA	WELLINGTON	KS	B & J WELDING	WICHITA	KS
MARV'S METAL SH	WELLINGTON	KS	B F I OF KANSAS	WICHITA	KS
MC ALISTER OIL	WELLINGTON	KS	B R C BEARING C	WICHITA	KS
MCCREARY'S INC	WELLINGTON	KS	B.J. ALBERTS CO	WICHITA	KS
MIKE'S SEPTIC T	WELLINGTON	KS	BAILEY MANUFACT	WICHITA	KS
NICHOLS ELECTRI	WELLINGTON	KS	BAKER FLUID POW	WICHITA	KS
PARTS PLUS	WELLINGTON	KS	BAKER FLUID POW	WICHITA	KS
POSTMASTER	WELLINGTON	KS	BEARING DISTRIB	WICHITA	KS
PRO-MILL CO	WELLINGTON	KS	BELL WELDING AN	WICHITA	KS
RAUSCH TIRE & E	WELLINGTON	KS	BEN TAYLOR TRAS	WICHITA	KS



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BERRY MATERIAL	WICHITA	KS	GOLDSMITHS INCO	WICHITA	KS
BERRY TRACTOR A	WICHITA	KS	GREDE FOUNDRIES	WICHITA	KS
BEST CABS INC	WICHITA	KS	H/S PRODUCTS IN	WICHITA	KS
BEST SUPPLY COM	WICHITA	KS	HALLS WATER CON	WICHITA	KS
BLASI TIRE CENT	WICHITA	KS	HAMMEL SCALE CO	WICHITA	KS
BROWN WELDING S	WICHITA	KS	HAMPEL OIL DIST	WICHITA	KS
BROWNING-FERRIS	WICHITA	KS	HARLEY EQUIPMEN	WICHITA	KS
BUCKLEY INDUSTR	WICHITA	KS	HARLEY INDUSTRI	WICHITA	KS
BUSINESS SYSTEM	WICHITA	KS	HESSTON BUSINES	WICHITA	KS
C & C EQUIPMENT	WICHITA	KS	HILTS, INCORPOR	WICHITA	KS
C AND C EQUIPME	WICHITA	KS	HOTSY OF KANSAS	WICHITA	KS
CAP'S STEAM CLE	WICHITA	KS	HYDRAULIC SPECI	WICHITA	KS
CARTWRIGHT MAC'	WICHITA	KS	HYSPECO INCORPO	WICHITA	KS
CASE POWER AND	WICHITA	KS	IBT INCORPORATE	WICHITA	KS
CENTRAL KEY & S	WICHITA	KS	INDEPENDENT WIN	WICHITA	KS
CENTRAL PLAINS	WICHITA	KS	INDUSTRIAL BEAR	WICHITA	KS
CENTRAL SERVICE	WICHITA	KS	INDUSTRIAL MAIN	WICHITA	KS
CHRISTOPHER STE	WICHITA	KS	INLAND TRUCK PA	WICHITA	KS
CITY OF WICHITA	WICHITA	KS	INTERLINK COMMU	WICHITA	KS
CLAUDE MANN AND	WICHITA	KS	J AND B SALES	WICHITA	KS
CODE-A-CALL COM	WICHITA	KS	J N J TRUST	WICHITA	KS
COFFEE TIME INC	WICHITA	KS	JIMMIE JONES CO	WICHITA	KS
COLOR CRAFT COR	WICHITA	KS	JOAN B MASON	WICHITA	KS
CONCRETE ACCESS	WICHITA	KS	JOHNNY ON THE S	WICHITA	KS
CONCRETE ACCESS	WICHITA	KS	JOHNSON LP GAS	WICHITA	KS
CONTAINER HANDL	WICHITA	KS	JOHNSON PROPANE	WICHITA	KS
COOLWATER INN	WICHITA	KS	JOHNSTONE SUPPL	WICHITA	KS
COWIE ELECTRIC	WICHITA	KS	JONA TRUCK LINE	WICHITA	KS
COX INDUSTRIAL	WICHITA	KS	K AND N MOTORCY	WICHITA	KS
CRANE SUPPLY	WICHITA	KS	KAMEN WIPING MA	WICHITA	KS
CRANE SUPPLY CO	WICHITA	KS	KANSAS BATTERY	WICHITA	KS
CROWN PRODUCTS	WICHITA	KS	KANSAS BLUE PRI	WICHITA	KS
CULLUM & BROWN	WICHITA	KS	KANSAS FIRE EQU	WICHITA	KS
CUMMINS MID-AME	WICHITA	KS	KANSAS FORKLIFT	WICHITA	KS
CYLINDER HEAD R	WICHITA	KS	KANSAS GAS AND	WICHITA	KS
DALE MCKEE ELEC	WICHITA	KS	KANSAS TRUCK EQ	WICHITA	KS
DAVIS AUDIO-VIS	WICHITA	KS	KANSAS TURNPIKE	WICHITA	KS
DELTA ELECTRIC	WICHITA	KS	KANSAS-OKLAHOMA	WICHITA	KS
DIESEL EQUIPMEN	WICHITA	KS	KRIZ-DAVIS CO.	WICHITA	KS
DILLON TIRE OF	WICHITA	KS	L S INDUSTRIES	WICHITA	KS
DISTRIBUTOR TO	WICHITA	KS	L.D. SUPPLY, IN	WICHITA	KS
DUFFENS OPTICAL	WICHITA	KS	LAMPTON WELDING	WICHITA	KS
EHRlich ELECTRI	WICHITA	KS	LASER SPECIALTI	WICHITA	KS
ENGINEERED MATE	WICHITA	KS	LIFT PARTS SERV	WICHITA	KS
ENGINEERING TES	WICHITA	KS	LOVE PACKAGING	WICHITA	KS
EPS EQUIPMENT I	WICHITA	KS	M T S AND SUPPL	WICHITA	KS
ERNSTMANN MACHI	WICHITA	KS	MADILL CARBIDE	WICHITA	KS
FIBRX	WICHITA	KS	MAINTENANCE SUP	WICHITA	KS
FLASHER COMPANY	WICHITA	KS	MANUFACTURING T	WICHITA	KS
FOLEY TRACTOR C	WICHITA	KS	MATERIAL HANDLI	WICHITA	KS
G T SALES AND M	WICHITA	KS	MCCLELLAND SOUH	WICHITA	KS
GARRISON TIRE C	WICHITA	KS	MEGA/DEANCO	WICHITA	KS
GENERAL ELECTRI	WICHITA	KS	METAL ARTS INCO	WICHITA	KS

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
DURING 1989

JANUARY 2 990  
PA 72

VENDOR	CITY	STATE	VENDOR	CITY	STATE
METER ENGINEERS	WICHITA	KS	SELLERS TRACTOR	WICHITA	KS
MID CONTINENT F	WICHITA	KS	SERVICE CHEMICA	WICHITA	KS
MID KANSAS CONS	WICHITA	KS	SHAMROCK TIRE	WICHITA	KS
MIDWESTERN INSU	WICHITA	KS	SHARPENING SPEC	WICHITA	KS
MORGAN-BULLEIGH	WICHITA	KS	SHERWIN-WILLIAM	WICHITA	KS
MOTOR MACHINE A	WICHITA	KS	SHIPLEY TIRE IN	WICHITA	KS
MPM CONTRACTORS	WICHITA	KS	SISCO EQUIPMENT	WICHITA	KS
MURDOCK ELECTRI	WICHITA	KS	SISCO INCORPORA	WICHITA	KS
MURDOCK INDUSTR	WICHITA	KS	SPRAY EQUIPMENT	WICHITA	KS
MURPHY TRACTOR	WICHITA	KS	SPRAY EQUIPMENT	WICHITA	KS
NAPA AUTO PARTS	WICHITA	KS	STANION WHOLESA	WICHITA	KS
NEWTON APPLIANC	WICHITA	KS	STEEL STRUCTURE	WICHITA	KS
NICHOLS HONDA S	WICHITA	KS	STEEVE JOHNSON C	WICHITA	KS
NICHOLS MOTORS	WICHITA	KS	SUNFLOWER SUPPL	WICHITA	KS
OFFICE INSTALLA	WICHITA	KS	SUPERIOR COMPUT	WICHITA	KS
OVERHEAD DOOR C	WICHITA	KS	SUPERIOR RUBBER	WICHITA	KS
P B HOIDALE COM	WICHITA	KS	SUPERIOR SERVIC	WICHITA	KS
PARTS PLUS	WICHITA	KS	SUPERIOR SUPPLY	WICHITA	KS
PARTY PAK ICE	WICHITA	KS	SUTHERLAND LUMB	WICHITA	KS
PAYLESS CASHWAY	WICHITA	KS	SYSTEMS MACHINE	WICHITA	KS
PEPSI-COLA BOTT	WICHITA	KS	TARGET REFRIGER	WICHITA	KS
PIONEER MATERIA	WICHITA	KS	TERMINIX, INC	WICHITA	KS
PIPING SYSTEMS	WICHITA	KS	THE DENNY KLEPP	WICHITA	KS
PITNEY BOWES IN	WICHITA	KS	THE JIMMIE JONE	WICHITA	KS
PLAZA RENTAL &	WICHITA	KS	THE METER SHOP	WICHITA	KS
POWER DRIVE, IN	WICHITA	KS	THE RIGGING LOF	WICHITA	KS
PRESSURE SYSTEM	WICHITA	KS	THE WALT KEELER	WICHITA	KS
PRESTIGE COFFEE	WICHITA	KS	THE WINDSHIELD	WICHITA	KS
PRICE BROS. EQU	WICHITA	KS	THOMPSON DIESEL	WICHITA	KS
PROTECTION SERV	WICHITA	KS	THREE WAY PATTE	WICHITA	KS
QUICK TRANSFER	WICHITA	KS	TRI RENTAL AND	WICHITA	KS
R.J. ELLIS COMP	WICHITA	KS	TRUCK PARTS AND	WICHITA	KS
RADIO SUPPLY CO	WICHITA	KS	TRUCK STUFF INC	WICHITA	KS
RAYCHEM CORPORA	WICHITA	KS	TWIN POWER INC	WICHITA	KS
RAZAK ENGINEERI	WICHITA	KS	TWIN POWER INCO	WICHITA	KS
RED CARPET CAR	WICHITA	KS	TWIN POWER, INC	WICHITA	KS
REDDI ROOTR	WICHITA	KS	U.S. MACHINERY	WICHITA	KS
REDNECK TRAILER	WICHITA	KS	UNIREX INCORPOR	WICHITA	KS
REEVES WIEDEMAN	WICHITA	KS	UNIVERSAL MOTOR	WICHITA	KS
RICH MIX CONSTR	WICHITA	KS	UTILITY TRAILER	WICHITA	KS
RICH MIX PRODUC	WICHITA	KS	VARSITY SPORTS	WICHITA	KS
RICH-MIX PRODUC	WICHITA	KS	VICTOR CLARK HA	WICHITA	KS
RICHMOND ELECTR	WICHITA	KS	VICTOR L PHILLI	WICHITA	KS
RITCHIE PAVING	WICHITA	KS	W.W. GRAINGER,	WICHITA	KS
RODMAN TIRE	WICHITA	KS	WASHER SPECIALT	WICHITA	KS
ROLFE'S JANITOR	WICHITA	KS	WASTE MANAGEMEN	WICHITA	KS
ROYAL SUPPLY, I	WICHITA	KS	WATKINS, INCORP	WICHITA	KS
RSC ELECTRONICS	WICHITA	KS	WEATHERDATA INC	WICHITA	KS
RUBBER SUPPLY I	WICHITA	KS	WESTERN KANSAS	WICHITA	KS
R3 GROUP	WICHITA	KS	WHITE STAR MACH	WICHITA	KS
SCOTTY CLARK PL	WICHITA	KS	WICHITA AIR & H	WICHITA	KS
SEARS AND ROEBU	WICHITA	KS	WICHITA AIR FIL	WICHITA	KS
SEDGWICK COUNTY	WICHITA	KS	WICHITA BURNER	WICHITA	KS

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
DURING 1989

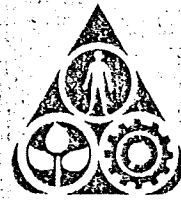
JANUARY

19  
2: 7

VENDOR	CITY	STATE
WICHITA CASH RE	WICHITA	KS
WICHITA FENCE C	WICHITA	KS
WICHITA FORD TR	WICHITA	KS
WICHITA IRON &	WICHITA	KS
WICHITA STEEL F	WICHITA	KS
WICHITA WELDING	WICHITA	KS
WOOTEN PRINTING	WICHITA	KS
WILMORE OIL COM	WILMORE	KS
A & M TANK SERV	WINFIELD	KS
BAIR'S AUTO GLA	WINFIELD	KS
BIG D OIL COMPA	WINFIELD	KS
D AND D FARM EQ	WINFIELD	KS
DANIFLS ROCK AN	WINFIELD	KS
DARYL RHODES WE	WINFIELD	KS
DAVID SMITH	WINFIELD	KS
DECOUDRES OIL C	WINFIELD	KS
EVERITT LUMBER	WINFIELD	KS
FELTS OIL CO IN	WINFIELD	KS
G.D. DONALS	WINFIELD	KS
HAWKS INFER-STA	WINFIELD	KS
HITTLE SERVICE	WINFIELD	KS
ISLAND PARK RAD	WINFIELD	KS
JARVIS AUTO SUP	WINFIELD	KS
K-PAGE POCKET P	WINFIELD	KS
LAWRENCE CRUSHE	WINFIELD	KS
LELAND TREDWAY	WINFIELD	KS
LYNN-BANDD CONO	WINFIELD	KS
NELSON MACHINE	WINFIELD	KS
PARTS UNLIMITED	WINFIELD	KS
POTTER MOWER AN	WINFIELD	KS
QUIK TRIP #333	WINFIELD	KS
SMITH OIL COMPA	WINFIELD	KS
STROTHER FIELD	WINFIELD	KS
TREDWAY FIRE EX	WINFIELD	KS
WESTERN SIZZLIN	WINFIELD	KS
WIEBE TIRE & SU	WINFIELD	KS
WILSON OIL COMP	WINFIELD	KS
WILSON QUICK MA	WINFIELD	KS
WINFIELD FARMER	WINFIELD	KS
WINFIELD INDUST	WINFIELD	KS
WINFIELD IRON &	WINFIELD	KS
RIGHT COOPERATI	WRIGHT	KS

ATT-4-B  
2/1/90

SALES TAX ASSESSMENT  
REPAIR OF RAILROAD ROLLING STOCK



KANSAS DEPARTMENT OF ECONOMIC DEVELOPMENT

## SALES TAX ASSESSMENT

### REPAIR OF RAILROAD ROLLING STOCK

There are thirteen (13) firms within the state that are directly involved with the Repair of Railroad Rolling Stock. These firms represent a full range of employment sizes with the smallest being a (B) category company on up to the largest which is a (G) category company. The following table gives the firm size distribution:

<u>No.</u>	<u>Code</u>	<u>Definition</u>
1	(B)	10 to 49 Employers
5	(C)	50 to 99 Employers
2	(D)	100 to 249 Employers
3	(E)	250 to 499 Employers
-	(F)	500 to 999 Employers
2	(G)	Over 1000 Employers

Based upon information developed through the course of the investigation on this subject, the total estimated employment averages approximately 5,375 employees each month. If the two firms that are in fact owned and operated by railroads (AT & SF Railway Shops and MKT Railroad) are removed from that total, the total employment is still estimated to be about 3,795 individuals.

The industrial category (SIC 37) which this activity would be a part of represents about a fourth (1/4) of the manufacturing employment (approximately 200,000) within the state. Approximately 50,000 individuals are involved in transportation equipment manufacturing (SIC 37). The majority (approximately 30,000) of the individuals are employed in the manufacture and repair of aircraft equipment and parts.

While the number of individuals involved in manufacturing and repairing railroad equipment appears to be considerably smaller than that of aircraft manufacturing, the 5,375 employees do represent about three percent (3%) of the state's overall manufacturing employment. Noticeable also is the fact that employment is scattered among a greater number of firms than in the aircraft portion of this industrial category. This provides for greater stability in this industry in that each individual firm has less of an impact upon the state's overall economy. Given the volatile nature of the aircraft industry, it is important to achieve this stability.

It would appear that Kansas' centralized location would provide the state with considerable advantages for attracting additional railroad equipment repair firms. Combining this fact with the availability of individuals skilled in the metal working industry, the State of Kansas appears to have most of the ingredients necessary to attract additional firms in this particular industrial area.

Currently, it is estimated that the average monthly payroll would be about \$5.75 million. There is no way to estimate total dollars of sales for the thirteen (13) firms, but it has been indicated to be around \$125 million.

LEAVENWORTH STEEL, INC. (C)  
Box 295, 1604 S. Spruce  
Coffeyville, KS 67337  
Pres.: O. F. Longerbeam  
Phone: 913/371-1441  
Railroad Cars & Repairs

M-K-T RAILROAD (E)  
Box 287, Parsons 67357  
Pres: R. N. Whitman  
Phone: 316/421-1197  
Railroad Equipment

ROCKWELL INTERNATIONAL (G)  
(Metal Casting Div.)  
Box 188, Atchison 66002  
Gen. Mgr: Richard J. Bruggen  
Phone: 913/367-2121  
Rail Transportation Equipment

AT & SF RAILWAY SHOPS (G)  
N. E. Atchison & Branner, Topeka 66616  
Supt. of Shops: Rod S. Cantwell  
Phone: 913/235-0041  
Freight Cars, Passenger Cars

BERWIND RAILWAY SERVICE CO. (B)  
Box 326, Twin Rivers Industrial Park  
Neodesha 66747  
Supt: Jack E. Goodwin  
Phone: 316/325-3950  
Repairing and Cleaning of Railroad Tank Cars

THE DARBY CORPORATION (E)  
1st & Walker, Kansas City 66110  
Chmn. of Bd.: Harry Darby  
Phone: 913/371-1441  
Railway Freight Cars (New, Rebuilt & Repaired)

TOPEKA RAILWAY EQUIPMENT, INC. (C)  
Bldg. 627, Topeka Air Ind. Park  
Pauline 66619  
Mailing: Box 19093, Topeka 66619  
Pres: M.W. Stillings  
Phone: 913/862-0226  
Rail Cars (Repair, Remanufacturing, Rebuilding,  
Modification, Paintings, Parts Manufacturing)

UNION TANK CAR CO. (C)  
Box 511, El Dorado 67042  
Manager: Adolph B. Byrnas  
Phone: 316/321-1980  
Repair & Rebuilding of Railroad Tank Cars

U.S. RAILWAY EQUIPMENT CO. (C)  
(Subs. Evans Products Co.)  
Box 188, 2601 N. Hoover Rd.  
Junction City 66441  
Plt. Mag: Robert Brotherton  
Phone: 913/762-4330  
Rail Car Repair & New Rail Car Assembly.

AEROQUIP CORP. (GUSTIN-BACON DIV.) (D)  
(Subs. Libbey-Owens-Ford Co., Toledo, Ohio)  
Box 927, Lawrence 66044  
Gen. Mgr: J. L. Price  
Phone: 913/841-4000  
Vehicular Equipment Safety Brakes, Railroad Equipt. (Ex

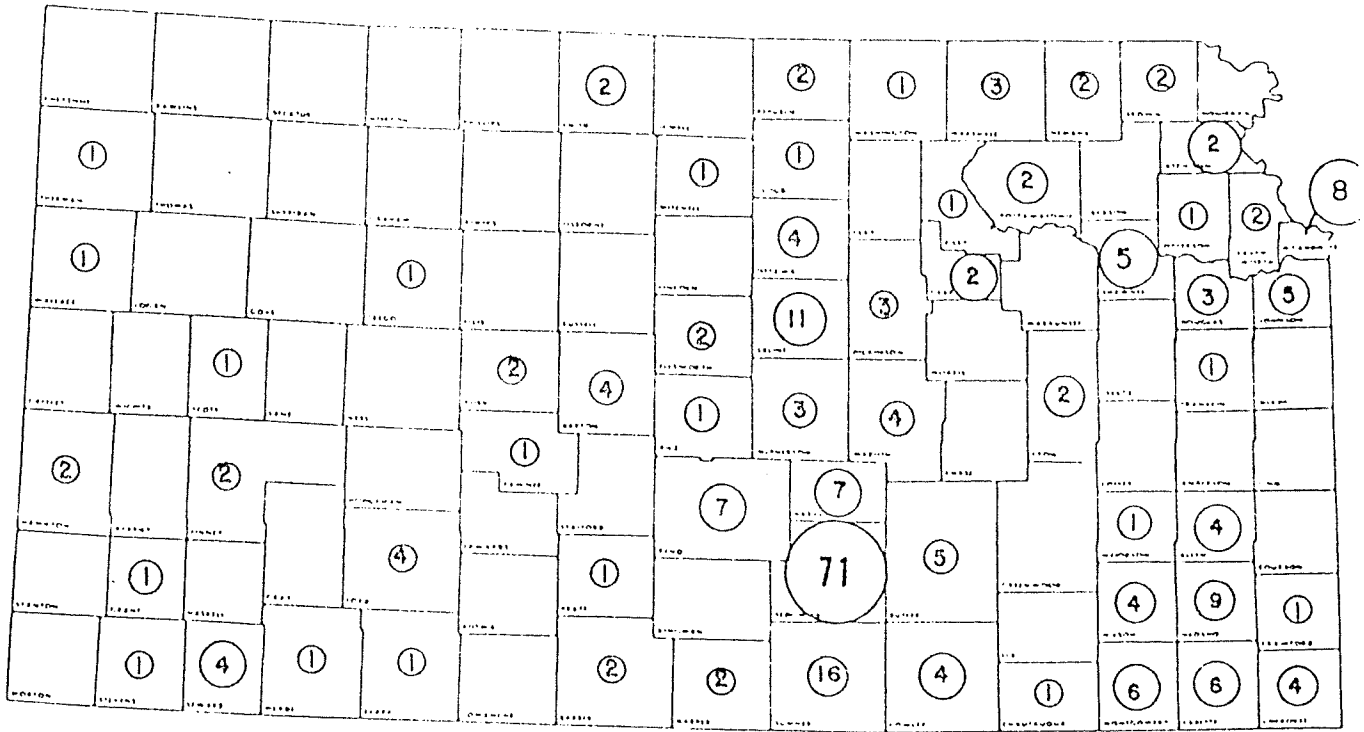
KANSAS CITY STRUCTURAL STEEL CO. (E)  
2100 Metropolitan, Kansas City 66106  
Exec. V.P. & Gen. Mgr: Robert H. Dill  
Phone: 913/831-1234  
Steel instructural, fabricated for buildings, bridges,  
& power plants, plate work, steel service center),  
Overhead traveling cranes, Gantry cranes, Monorail  
systems.

UNIT RAIL ANCHOL CO. (C)  
(Div. Varlen Corp.)  
2604 Industrial St., Atchison 66002  
Mgr: Terry M. Demmon  
Phone: 913/367-7200  
Rail Anchors. (EX.)

# EXHIBIT

MAP 29

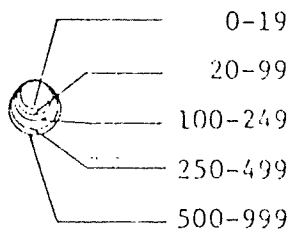
## TRANSPORTATION EQUIPMENT (SIC Major Group 37)



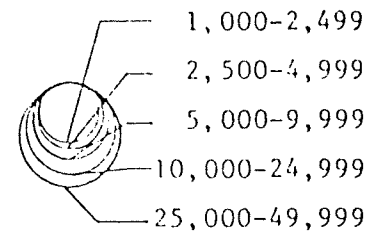
STATEWIDE:

FIRMS 254  
EMPLOYEES 40,532

Number of Employees



Number of Employees



Numerical Inside  
Circle Indicates  
Number of Firms

### Transportation Equipment

Transportation equipment is the largest manufacturing category in Kansas. It employs over 40,000 people or almost 25% of the total number of persons employed in all manufacturing activities in Kansas. Three-fourths of the employment is located in Sedgwick County where over 25,000 people are involved in aircraft production. The average weekly wage in 1976 was \$224, about \$20 per week above the state average. Value added per employee was \$22,876 in 1972.

Maps 30 and 31 give a breakdown of the larger product categories.

SOURCE: *Kansas Manufacturing Atlas*, KDED, 1978.  
Employment Figures are for 1976.

48-5

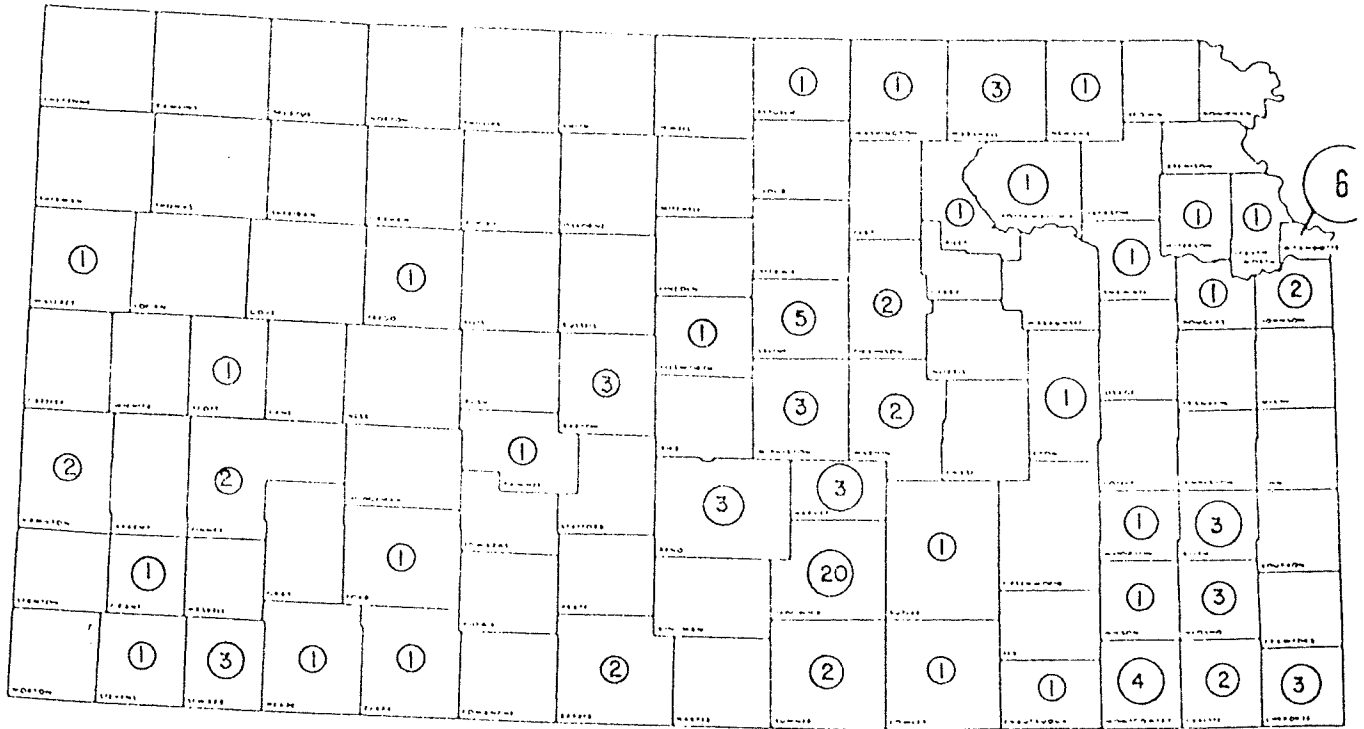


# EXHIBIT

MAP 30

## MOTOR VEHICLES AND EQUIPMENT

(SIC Four-Digit Groups 3711, 3713, 3714, 3715)

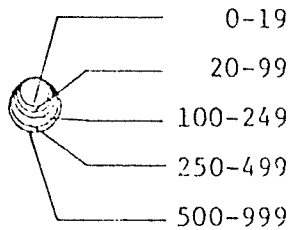


STATEWIDE:

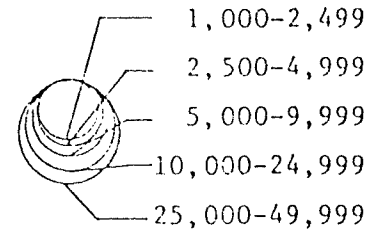
FIRMS 103  
EMPLOYEES 7,852

Numerals Inside  
Circle Indicates  
Number of Firms

Number of Employees



Number of Employees



### Motor Vehicles and Equipment

Plants making autos, truck bodies, truck trailers and parts and accessories are located in 46 counties. Most of the employment is located in Wyandotte County where the General Motors plant is located. General Motors is the largest firm in this category since it employs over 5,000 people.

SOURCE: *Kansas Manufacturing Atlas*, KDED, 1978  
Employment Figures are for 1976.





STATEMENT TO MEMBERS OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE  
IN SUPPORT OF SENATE BILL NO. \_\_\_\_\_

The Department of Revenue, State of Kansas, has recently attempted through statutory interpretation to impose a sales tax on the repair of railroad rolling stock, even though prior administrations have determined that the repair of rolling stock was exempt from the sales tax.

For many years sales tax was not imposed on the repair of railroad rolling stock in the state of Kansas. In late 1973, during an audit of our records by the Department of Revenue, State of Kansas, we were informed by the auditor that we might be assessed tax on work we performed in the repair of railroad rolling stock that was shipped to locations in Kansas for loading, but that repaired rolling stock shipped out of the state of Kansas would not be subject to the sales tax. However, no action was taken at that time.

On May 21, 1974, we sent a letter to Mr. Harold Arnold, Director of Taxation, State of Kansas, concerning this matter and requesting a meeting with the Director.

We then received a letter dated August 27, 1974, from the office of the Secretary of Revenue, signed by Mr. William N. Lacy, Attorney, stating the position of the office of the Secretary of Revenue, regarding this matter. The letter stated that sales tax, pursuant to K.S.A. 1973 Supp. 79-3503(p), was applicable to labor service charges for the repair of railroad rolling stock where accepted delivery was within the state of Kansas. The letter

further stated that repaired rolling stock shipped to the customer out of the state of Kansas, but temporarily stopped within the state of Kansas for loading, would not be subject to sales tax on the labor charges.

On January 30, 1979, we wrote the Department of Revenue, State of Kansas, transmitting a copy of Mr. Lacy's letter of August 27, 1974, and advising that we had no further evidence from the state of Kansas of a change since Mr. Lacy's letter.

We then received a letter dated February 1, 1979, from the Department of Revenue, signed by Alan F. Alderson, Attorney. This letter stated that Mr. Lacy's letter correctly reflected the opinion of the office of the Department of Revenue as it was at the time Mr. Lacy's letter was written, but that since April 12, 1977, with the Amendment of subsection (p) of K.S.A. 79-3603, it had been the position of that office that labor services performed on railroad rolling stock "is subject to sales tax since the service has its situs in Kansas."

Copies of the above letters are attached.

Accordingly, we have been invoicing the sales tax to our customers but they are refusing to pay the tax. We are in a dilemma in that we understand we are not, by law, permitted to pay the tax but we are supposed to collect the tax from our customers and pay it to the state of Kansas. We cannot afford to merely absorb the tax ourselves because this type of work is highly competitive and it would place an unfair burden on us to absorb the tax. If the sales tax is assessed on the repair of railroad

business and will soon eliminate this industry in Kansas. Our customers will have their railroad rolling stock repaired in states where the tax is completely exempt or the tax is exempt for railroad rolling stock that is delivered out of the state. Most often railroad rolling stock that is repaired is delivered out of the state.

It is projected that in the next five years the repair of railroad rolling stock in Kansas will result in approximately \$125,000,000.00 to be infused in the state of Kansas. The imposition of the sales tax in Kansas will cause this industry to be lost to surrounding states with the consequent loss of hundreds of jobs for home owners and heads of families in Kansas.

The expeditious repair of railroad rolling stock is vital to the grain and other agricultural interests in Kansas and if the repair of railroad rolling stock industry is forced out of the state of Kansas by assessment of a sales tax, the consequent delay in the repair of railroad rolling stock would be disastrous.

Our companies, The Darby Corporation, Leavenworth Steel, Inc. and Darby Railway Cars, Inc., have been engaged in the railroad car repair business for many years -- Darby Corporation for over thirty years, Leavenworth Steel, Inc., for over fourteen years and Darby Railway Cars, Inc. for over twenty-five years. Our facilities for railroad car repair work are located in Kansas City, Kansas, Leavenworth, Kansas and Coffeyville, Kansas. Throughout the years we have steadily improved our facilities for this work to the point that it has become the major portion of our business. We have an investment of several million dollars in

our facilities and we have planned continuing improvement and additional investment in our facilities and to continue making jobs for Kansas people.

The greater Kansas City area is served by twelve important railroads and the repair of railroad rolling stock in this area is an important industry. Just a few years ago there were approximately 40 railroad rolling stock repair facilities such as ours in the entire United States. Now there are about 200 such facilities, twelve of which are in Kansas. Many thousands of railroad cars each year traverse the nearly 9,000 miles of railroad trackage in the state of Kansas. Our facilities and others similar to ours are constantly on standby to help the carriers keep their railroad rolling stock fleet operating, whether it be minor repairs or repairs to wrecked cars. As an example of how important this repair work is to our total operations and how important we are to the industry, we repaired approximately 700 railroad cars in 1978 and approximately 800 cars in 1979, and our volume is increasing.

The proposed sales tax is actually assessed against our customers -- we are supposed to collect the tax. As an example of why we will lose our customers, a typical railroad car that we recently repaired was billed to our customer in the amount of \$4,177.62, to which we added \$104.97 tax, making the total billing \$4,282.59. Accordingly, for every \$100,000.00 billings to our customers for railroad rolling stock repair work, it would be necessary for us to add approximately \$2,500.00 in taxes. Certainly our customers are not going to pay this penalty when they can have the work done without this penalty, in surrounding states.

If our companies are forced out of business because of the imposition of a sales tax on the repair of railroad rolling stock, the loss to the state of Kansas of the amount of sales tax would be far less than the loss to the state of Kansas of corporate and personal income taxes.

In addition to providing jobs for Kansas people, we purchase a large amount of material and supplies from Kansas Industries. The loss of our business to these industries would also be a loss to the state of Kansas.

We not only serve those carriers who maintain their own repair shops, but we serve those carriers who do not have their own repair shops. While the carriers who maintain their own repair shops do not pay this sales tax on the work that they perform, those carriers who do not have their own repair facilities are dependent upon outside industry such as ours and would have the additional burden of paying a sales tax on the work performed on their cars in the state of Kansas.

In order to resolve this sales tax controversy, an amendment has been prepared to K.S.A. 79-3603(q) as amended, as follows:

"(q) a tax at the rate of three percent (3%) upon the gross receipts received for the service of repairing, servicing, altering or maintaining tangible personal property which when such services are rendered is not being held for sale in the regular course of business, and whether or not any tangible personal property is transferred in connection therewith; except that no tax shall be imposed upon the materials used and upon the services of repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of tangible personal property used by carriers



of persons or property in interstate or foreign commerce  
under authority of the laws of the United States. The tax  
imposed by this subsection shall be applicable to the services  
of repairing, servicing, altering or maintaining an items  
of personal property which has been and is fastened to,  
connected with or built into real property;"

The carriers engaged in ground interstate transportation  
should have the same sales tax exemptions given to carriers engaged  
in air transportation under the provisions of K.S.A. 79-3606(g)  
as amended by §1, Chapter 327 of the 1979 Session Laws.

In order for our companies and this industry to survive  
in Kansas, it is urgent that the proposed amendment be adopted  
as quickly as possible.

---

Harry Darby



February 18, 1980

STATEMENT TO MEMBERS OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE  
IN SUPPORT OF SENATE BILL NO. 716

Gentlemen:

My name is Leonard G. Beauchamp International Representative, Research and Education Department of the International Brotherhood of Boilermakers Iron Ship Builders, Blacksmiths, Forgers and Helpers, A.F.L.-C.I.O., which is headquartered in Kansas City, Kansas.

Our organization represents approximately 400 employees at three facilities engaged in the repair of railroad rolling stock in the state of Kansas. The recent attempt by the Department of Revenue, State of Kansas to impose a sales tax on the repair of railroad rolling stock has caused our organization and our membership employed in the railcar repair industry in the State of Kansas a great deal of concern.

The railcar repair industry is a rapidly growing industry in Kansas as well as nationally. The demand for new railcars has exceeded supply and therefore the importance of maintaining and repairing existing railroad rolling stock has increased dramatically. Projections indicate that the demand in the railcar repair industry will continue to increase. This increasing demand will enable current railcar repair facilities to expand employment to meet these needs as well as attract business to locate new facilities in Kansas to capture some of the expanding market.

The current demand in this industry has provided employment opportunities to our members and the employees of the other ten facilities in the state. The projected demand will mean increased employment and economic security to our members and their families.

While the prospects for this industry and our memberships' related employment opportunities in Kansas appear bright, the imposition of the sales tax looms as a dark shadow over this otherwise bright and optimistic economic scene.

The railcar repair industry is a highly competitive industry. The thirteen facilities in Kansas engaging in this industry are in competition with similar facilities in neighboring states. This is not a captive market for the Kansas facilities and therefore customers are able to be selective as to which company in this geographic area receives the contract to repair their railcars. The states bordering Kansas namely; Iowa, Missouri, Oklahoma, Nebraska, and Colorado do not have a sales tax on the repair of railroad rolling stock.

According to state law, the sales tax on railcar repair would have to be paid by the customer. As an example; if a customer would compare two competitive bids on the repair of a railcar, one from a Kansas facility and one from a facility in Missouri, the customer would have to pay an additional 3% tax to do business in Kansas. It would therefore seem reasonable to assume, if given a choice, the customer in this example would select the facility outside of Kansas. The sales tax, in this situation, acts as a penalty upon the customer to do business in Kansas.

It is apparent that if the sales tax is imposed on the repair of railcars, it will cause an exodus of this business from Kansas to neighboring states. This in turn will bring a decline in employment in the industry resulting in layoffs for our members, and decreased income tax revenue for the state of Kansas.

Our organization therefore supports Senate Bill Number 716 amending the Kansas Retailers' Sales Tax Act; exempting " (aa) All sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of tangible personal property used by carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States."

This amendment will enable the companies employing our membership to maintain and attract new business and thereby provide jobs for our members and income tax revenue to the state of Kansas.

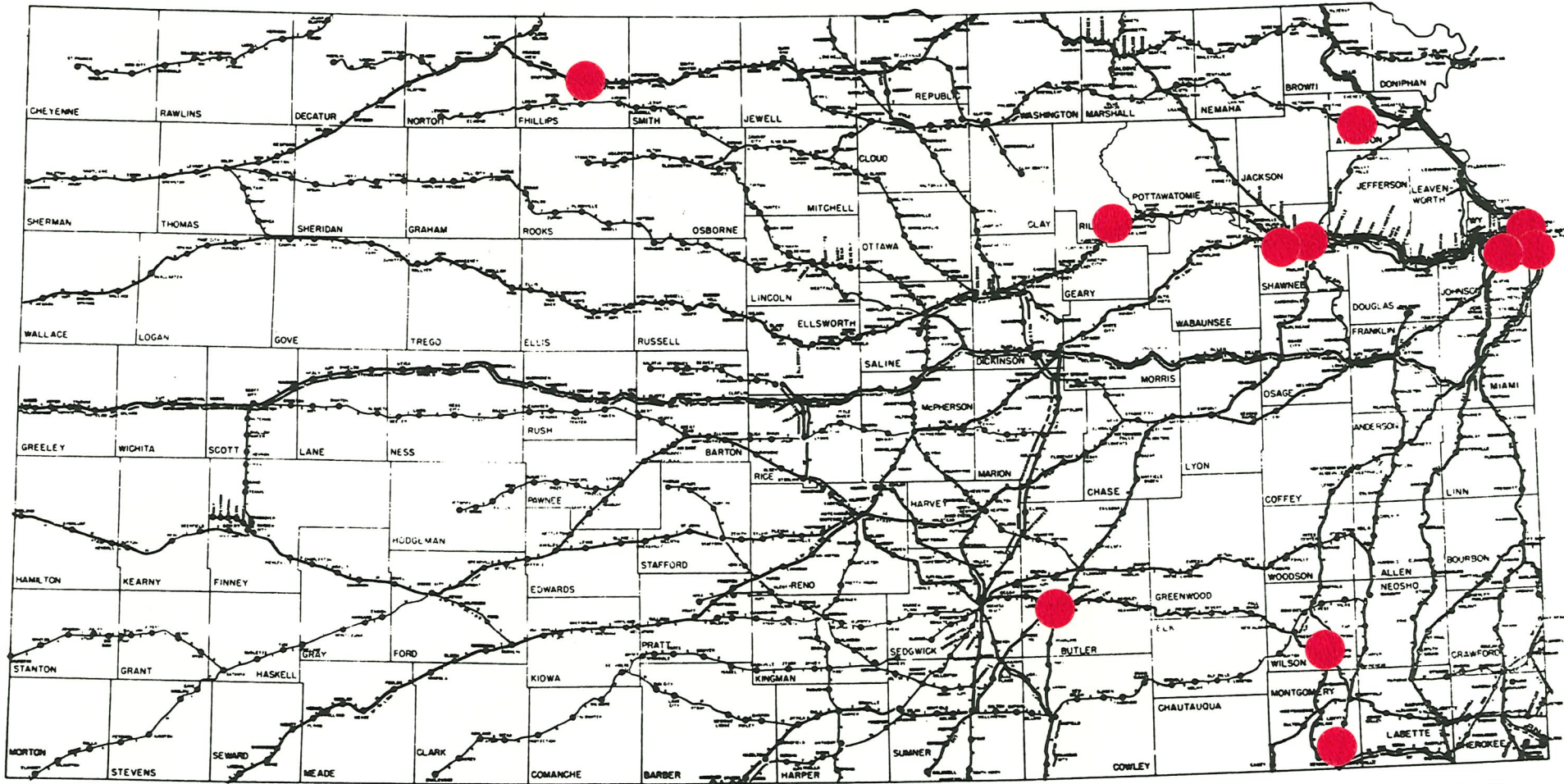
*Leonard H. Beauchamp*

ATT-1-C  
2-27-90

PLATE I

KANSAS DEPARTMENT OF TRANSPORTATION  
BUREAU OF RAIL AFFAIRS  
AND  
BUREAU OF TRANSPORTATION PLANNING  
REVISED OCTOBER 1989

# Kansas Railroad Map



SENATE ASSESSMENT AND TAXATION COMMITTEE  
TUESDAY, FEBRUARY 27, 1990 ATTACHMENT 4-C

RAILROAD	MILEAGE	RAILROAD	MILEAGE	RAILROAD	MILEAGE
A.T.&S.F. ATCHISON TOPEKA & SANTA FE	2,429	K.C.S. KANSAS CITY SOUTHERN	24	M.P. MISSOURI PACIFIC	1,580
B.N. BURLINGTON NORTHERN	591	K.C.T. KANSAS CITY TERMINAL RAILWAY	11	N.&W. NORFOLK & WESTERN	•
D. & R.G.W. DENVER & RIO GRANDE WESTERN	•	K.&M.R.&T. KANSAS & MISSOURI RAILWAY & TERMINAL	2	O.K.T. OKLAHOMA - KANSAS - TEXAS	150
D.C.F.&B. DODGE CITY FORD & BUCKLIN	25	KYLE KYLE	16	SOO SOO - LINE	•
G.C.W. GARDEN CITY WESTERN	14	M.S.P.A. MID-STATES PORT AUTHORITY	320	SEK SOUTHEAST KANSAS	71
H.&N. HUTCHINSON AND NORTHERN	5	(KYLE, OPERATOR)		S.P. SOUTHERN PACIFIC	348
J.C.I.A. JOHNSON COUNTY INDUSTRIAL AIRPORT RAILWAY	4	M.R. MIDLAND RAILWAY	11	U.P. UNION PACIFIC	992
		M.K.T. MISSOURI - KANSAS - TEXAS	192	W.U.T. WICHITA UNION TERMINAL	2

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Kansas Society of  
Certified Public Accountants

ATT 5  
2-90

FOUNDED OCTOBER 17, 1932

400 CROIX / P.O. BOX 5654 / TOPEKA, KANSAS 66605-0654 / 913-267-6460

Testimony on SB 656

Presented to the

Senate Committee on Assessment and Taxation

by

T. C. Anderson

Executive Director

Kansas Society of CPAs

February 27, 1990

Thank you, Chairman Thiessen.

Members of the Committee, I'm T. C. Anderson, Executive Director of the Kansas Society of Certified Public Accountants.

I appreciate the opportunity to appear before you today to address the portion of SB 656 which would impose a tax on the gross receipts received from the rendering or furnishing of services at retail in the state.

In particular I want to express concerns relative to the imposition of this tax on services offered by professionals.

When Steven Gold of NCSL addressed an interim Kansas Tax Committee in 1987 he reported 45 states have a sales tax and that about half imposed the levy on some services. In 1987 only five states -- Hawaii, Delaware, South Dakota, New Mexico and Florida taxed professional services.

My latest count indicates 46 states now have a sales tax and of those 43 now impose the levy on some services. In 1990 only four states - Hawaii, Delaware, South Dakota and New Mexico - tax professional services.

Hawaii, Delaware and New Mexico implemented their broad-based sales tax legislation in the 1930's. South Dakota implemented its in 1968. Of course, Florida both implemented and repealed its tax on services in 1987.

While state legislatures across the nation have studied and continue to study expanding their services tax, they continue to stop short of taxing professional services. And with good reason.



The major purchases of professional services are other businesses. Generally, small and emerging businesses must purchase professional services that larger business provide internally. These include accounting, tax, data processing, legal, pension planning and consulting services.

Thus a tax on services is an added tax burden on the small business.

Then there seems to be a fundamental inconsistency in enacting a tax on those professional services which are provided to comply with other laws. An example is the taxation of professional fees for tax preparation services to meet the requirement for paying income taxes. Professional advice is also needed by publicly traded companies to comply with federal and state securities requirements. Kansas might run the risk of a decrease in compliance with other tax laws and thus a loss of tax revenue if it imposes a tax which increases the cost of tax advice and preparation.

A sales tax on all services disproportionately imposes a heavier burden on low-income individuals. Attached is a table which shows the increase of sales taxes as a percentage of income as a result of Florida's major sales tax legislation of 1987. Without going through the table let me point out those in Florida with incomes of under \$7,500 saw their tax bill increase 2.48 percent while those with incomes of \$75,500-plus saw the percentage increase only .57 percent.

FLORIDA

Taxes as a Percent of Income		
Original Income Group	Sales Tax	New Sales Tax Including Services
\$ 0 - 7,499	8.01%	10.49%
7,500 - 14,999	4.18	5.40
15,000 - 22,499	3.29	4.16
22,500 - 29,999	2.90	3.63
30,000 - 37,499	2.77	3.49
37,500 - 42,499	2.57	3.17
42,500 - 75,499	2.25	2.79
75,500 +	1.99	2.56

Source: William J. Shelley, 3/6/87, Table 2.

And finally, imposing a sales tax on services adversely affects the economy by increasing costs, which may cause consumers to utilize out-of-state practitioners who are not subject to the tax. This could cause the exportation of service revenues to out-of-state business, thus reducing the level of employment for professionals in Kansas.

A study prepared for a consortium of Texas professional organizations by RRC, Inc., an economics consulting firm, shows the adverse effect of a services tax on the Texas economy. The study showed the Texas economy suffers a loss of 42,700 jobs due to the slower growth of output in services.

Thank you Mr. Chairman. I'll be happy to stand for questions.

ATT 6  
2-90

HEIN AND EBERT, CHTD.

ATTORNEYS AT LAW

5845 S.W. 29th, Topeka, Kansas 66614

913/273-1441

Ronald R. Hein  
William F. Ebert

SENATE ASSESSMENT AND TAXATION COMMITTEE  
TESTIMONY RE: SB 656

PRESENTED BY RONALD R. HEIN ON BEHALF OF  
AMERICAN ADVERTISING FEDERATION  
AND  
AMERICAN ASSOCIATION OF ADVERTISING AGENCIES  
February 27, 1990

Mr. Chairman, members of the committee:

My name is Ron Hein, and I am legislative counsel for the American Advertising Federation (AAF) and the American Association of Advertising Agencies (AAAA), composed of individuals and businesses engaged in the advertising agency industry.

AAF and AAAA oppose SB 656. It is unclear to us which services would be taxed as performed by or for advertising agencies. Does it include the purchase of broadcast advertisements? Newspaper advertisements?

If the tax does impact on broadcast advertising, such a tax could possibly be unconstitutional. If the tax is on the advertisement broadcast on the TV or radio, will the tax only be applied if the broadcast station is actually located in Kansas? Or will the tax apply when the broadcast station or newspaper which is located outside of Kansas actually broadcasts over the state border or mails a newspaper into the state? If a commercial is broadcast in Kansas City, Missouri, on a Kansas City, Missouri, TV station, is only the portion of the broadcast carried into Kansas taxable? How is that percentage determined--by number of households receiving the broadcast? Number of households capable of receiving the broadcast?

Advertising agencies traditionally have not been deemed to be retailers. Even their name indicates that they act as an agent of their client. When an advertising agency purchases time on radio or TV on behalf of their client, and subsequently charges that cost back to the client, this bill will result in double or triple taxation.

You have all heard of the disaster that resulted when Florida attempted to place a tax on advertising and advertising agencies. SB 656 will prompt the same disastrous results. Companies that advertise will not pay an additional 5% tax to agencies or broadcasters in the state of Kansas. They will simply have their commercials and advertisements produced in other states. Kansas will lose business dollars; advertising agencies will be driven out of business; and existing agencies will relocate to border states.

Many professional service providers must be near the clientele that they are serving, and cannot readily relocate out of state. If a tax is placed on such services, the tax will be either passed onto the customers or clients, or absorbed by the business which is economically barred from moving. Advertising is different than those services. The industry is highly mobile, and very interstate in character. Companies such as Pizza Hut, Coleman, and others in the state can very simply pick up the phone and have their advertisements produced in other states that do not place a tax on advertising agencies and their services. The 4.25-5.25% additional cost in Kansas to have advertisements produced by agencies here, when applied to a major corporation's advertising budget, will force that business to leave the state.

In fact, under SB 656, the ultimate increase in cost to businesses wanting to advertise will be more than 5%, as there will be a 5% tax on all of the services making up the ultimate commercial, at every step along the way, resulting in double or triple taxation, if not more. Also, please keep in mind that ad agencies already pay retail tax on many of their purchases.

The tax in SB 656 will discriminate between big businesses and small businesses. A lot of large businesses will be able to afford to utilize internal staff due to the volume of advertising, and thus avoid payment of the tax. Smaller businesses, however, will be forced to contract for their advertising and thus will either absorb the tax, or will cut back the amount of advertising that they do. Such a cut back will have the effect of reducing the collections of income tax from the agency or broadcaster.

For these reasons and others, AAF and AAAA oppose SB 656.

Thank you very much for permitting me to testify, and I will yield for any questions.



## KANSAS MEDICAL SOCIETY

1300 Topeka Avenue • Topeka, Kansas 66612 • (913) 235-2383  
Kansas WATS 800-332-0156 FAX 913-235-5114

February 27, 1990

TO: Senate Assessment and Taxation Committee

FROM: Kansas Medical Society *Christa Teulon*

SUBJECT: Senate Bill 656; Sales Tax on Services

Thank you for this opportunity to express our opposition to SB 656. We believe that sales tax on services rendered by health care professionals or charges of a medical care facility are unacceptable. In addition to its extremely regressive characteristic, taxing people for being injured or becoming ill is simply poor public policy.

It seems completely inconsistent that the Legislature would consider imposing the sales tax on medical services at a time when the same Legislature is struggling to arrive at ways of reducing the cost of health care. We respectfully request that you take adverse action on SB 656 or amend it in such a way as to delete the sales tax on services. Thank you for considering our concerns.

CW:lg

277 8  
2 1-70

TESTIMONY  
Before the Senate Committee on Assessment and Taxation  
February 27, 1990

By  
Harriet Lange, Executive Director  
Kansas Association of Broadcasters

RE: SB 656

Mr. Chairman, Members of the Committee, I am Harriet Lange, executive director of the Kansas Association of Broadcasters (KAB). The KAB represents a membership of 120 radio stations and 21 television stations in Kansas.

We appreciate the opportunity to appear before you to present our concerns with SB 656.

Since the bill would tax the gross receipts received from the rendering of services at retail in Kansas, we assume it would include a tax on the advertising time and production services our member stations provide.

All of you are aware of the Florida experiment which SB 656 appears to mirror, at least conceptually. About six months after Florida's services tax went into effect, a special session of the Florida legislature repealed it. Florida's ad tax brought on a barrage of negative publicity, a great deal of confusion, painful turmoil and political upheaval, as well as real economic losses in the way of departing businesses and curtailed advertising.

Arizona and Iowa are examples of other states that rescinded a tax on advertising, finding it to be counter-productive. Hopefully this legislature has learned from others' mistakes.

Raising the cost of advertising with an ad tax discourages its purchase and results in less advertising, which leads to a drop in demand and sales for products and services. Jobs and salaries suffer. In Florida, the 1987 Wharton Econometrics Study on that state's tax, predicted a loss of 46,000 jobs and \$2 billion in personal income as a result of the state's tax over a two-year period.

An ad tax would drive clients and customers to states without the tax. In Florida, 36 large national advertisers cancelled or withdrew their

advertising orders while the tax was in effect. Broadcasters lost over 85 million in income.

The amount and diversity of information available to consumers are diminished when taxes impede advertising. An ad tax decreases advertising and the information flow to consumers.

Small market broadcast stations, many of which are currently operating in the red or marginally at best, would be severely impacted by an ad tax. Advertising is the ONLY source of revenue that enables a radio or television station to provide national, state and local information to your constituents. Radio and television are primary sources of news, information and entertainment for all Kansans. Placing a tax on the services that Kansas broadcasters provide, will diminish their ability to serve the public.

Aside from the economic arguments, an ad tax would be difficult to administer due to the complexity of the advertising business. The advertising process is highly fragmented and often involves interstate activities. A single advertising transaction can involve an ad agency, a video production house, a media representative, a newspaper, a local television or radio station, and a national broadcast network...entities that can be located in a variety of states. Determining who pays how much on what transactions would be a formidable task at best. In Florida, over 200 new auditors were hired at a considerable cost to the state; and several hundred pages of regulations were issued. Still, the state was not able to determine how to tax advertising on a transaction basis.

Attached are letters from two of our members located on the state line. Their concerns relate to lost business to Missouri competitors, forcing them to rethink their Kansas location in the event of an ad tax.

Thank you for your attention and consideration.





PO BOX 5555 KANSAS CITY, MISSOURI 64109 0155 913/677-5555  
FAX (913) 677-7204

JOHN C. ROSE  
Vice President  
& General Manager

February 23, 1990

Ms. Harriet J. Lange  
Executive Director  
Kansas Association of Broadcasters  
818 Merchants National Bank  
Topeka, Kansas 66612

Dear Harriet:

I understand that there is talk of introducing a Senate bill (I believe S.B. 656) which would put a tax of 4.25% on the sale of advertising time and production. I hope you are doing everything possible to keep this from getting off of the ground as it would be a disaster for us.

We compete with four other commercial television stations in the greater Kansas City marketing area and such a tax would give them a four and a quarter percent advantage over us. All of this simply because we are located several blocks on the Kansas side of the state line.

As you may recall, Kansas City, Missouri was very unhappy when our station moved over to the Kansas side leaving our transmitter and tower on the Missouri side but bringing our one hundred twenty plus employees to Kansas. At times this is still an issue and a problem for us. We certainly don't want any more penalties or problems associated with a Kansas location and frankly, a tax of that magnitude would provide an incentive to move back.

We certainly have no desire to do that but I want you to fully understand the magnitude of the problem that this tax could cause for us. Kansas City has not been a good advertising market for several years and this would significantly hurt our station.

Sincerely,

John C. Rose

JCR:gr

cc: File

# KOAM-TV



A CBS Affiliate

MAILING ADDRESS: HWY 69 & LAWTON ROAD • P.O. BOX 659 • PITTSBURG, KS 66762 (316) 231-0400 OR (417) 624-0233  
JOPLIN BUREAU: 745 RANGELINE, JOPLIN, MO 64801 (417) 623-6111  
PITTSBURG FAX: (417) 624-3158, JOPLIN FAX: (417) 623-6700

February 26, 1990

Ms. Harriet Lange  
Executive Director  
Kansas Association of Broadcasters  
818 Merchants National Bank  
Topeka, Kansas 66612

Dear Harriet:

I am very concerned regarding the proposed taxation of time sales as well as production by the State of Kansas.

As you are aware we are located on the state line and compete against two stations located in Missouri. Any tax on my service would result in my being placed in a position of competitive disadvantage relative to these Missouri stations. Anticipated revenue shortfalls from this disadvantage would in the short term necessitate cut backs in the service we now provide Southeast Kansas and in the long term would most likely lead to our moving our company from Kansas to Missouri to seek remedy from this unlevel competitive environment.

Harriet, approximately 70% of our total local billing originates out of Missouri, as Joplin is the retail trade center for this market. There is simply no way we could effectively compete if we were required to collect Kansas sales tax in Missouri. Therefore, we strongly oppose, as a matter of survival, the imposition of any tax on our services.

Best regards,

A handwritten signature in cursive script that reads "Donald J. Hicks".

Donald J. Hicks  
General Manager

DJH:ss



Jack Focht, President  
Robert W. Wise, President-elect  
Thomas A. Hamill, Vice President  
Clarence L. King, Jr., Secretary-treasurer  
Dale L. Pohl, Past President

Marcia Poell, CAE, Executive Director  
Ginger Brinker, Director of Administration  
Elsie Lesser, Continuing Legal Education Director  
Patti Slider, Public Information Director  
Ronald Smith, Legislative Counsel  
Art Thompson, Legal Services — IOLTA Director

November 28-29, 1989

### Service Taxes on Lawyers

KBA would like to offer the following observations on service taxation:

1. Absent a specific proposal, we can't speak to the issue of a service tax with any specifics. However, generally speaking, the Bar is opposed to a professional services tax because

(a) its primary impact will increase the cost of legal and other professional services that go into a legal billing statement;

(b) require additional and burdensome record-keeping requirements. (Sales tax records, comparatively, are not a good measure of the complexity that might be necessary.);

(c) service taxes are difficult to administer; and

(d) service taxes burden the attorney-client relationship.

2. Service taxation is difficult to administer and ends up being unpopular. Lawyers to not pay the tax, our clients do. They, in turn, pass along the increase in legal fees to consumers of their goods and services.

3. Florida's recent short-term service tax shows public resistance to such taxation.

Florida ended up exempting 6th amendment legal services if a person found not guilty; child support legal fees; enforcement of civil rights; bankruptcy proceedings if the bankrupt was a natural person, which raised constitutional concerns on nondiscriminatory taxation of fundamental rights. See Minneapolis Star and Tribune Co. v. Minn. Comm'r of Revenue, 460 U.S. 757 (1983).

4. Uniformity of tax policy is important. If the legislature feels such a tax is important, it should include all professions and other exemptions because of the service-related nature of the work, such as original construction labor services. Exemptions from such a broad tax should be narrowly drawn, well-articulated in the tax code and not offered solely to appease one interest group or another.

1200 Harrison • P.O. Box 1037 • Topeka, Kansas 66601-1037 • FAX (913) 234-3813 • Telephone (913) 234-5696

BOARD OF GOVERNORS: Charles E. Wetzler, John L. Vratil, David J. Waxse, District 1 • John C. Tillotson, District 2 • Tim Brazil, District 3 • Warren D. Andreas, District 4  
E. Dudley Smith, Dale L. Somers, District 5 • Anne Burke Miller, District 6 • Dennis L. Gillen, Philip L. Bowman, Warren R. Southard, District 7  
William B. Swearer, District 8 • Linda Trigg, District 9 • Hon. Charles E. Worden, District 10 • Thomas L. Boeding, District 11  
Marla J. Luckert, Young Lawyers President • John Elliott Shamburg, Association ABA Delegate • Glee S. Smith, Jr., ABA Delegate  
Christel Marquardt, Association ABA Delegate • Richard C. Hite, Kansas ABA Delegate • Hon. William R. Carpenter, KDJIA Representative

SENATE ASSESSMENT & TAX

TUESDAY, 2-27-90

ATTACHMENT 9

Florida exempted medical services but taxed legal services. If a lawyer consults a doctor for medical advice on a client the medical service is the doctor's fee a "component part" of the legal bill? But if physicians are exempted, and a physician asks another physician for a consult and a consulting fee is charged, there is no tax? Discriminatory?

Questions of administration of a service tax raise many new issues that the legislature must confront. Such issues include:

1. Pyramiding of the tax is a problem. If a lawyer uses accounting services to an estate, does the accountant charge the lawyer a tax? Does the lawyer give the accountant an exemption certificate? Then does the lawyer charge the client a tax on the tax he paid the accountant?

2. Is the tax imposed at the time of the service, or when actually paid by the client? The IRS requires professional corporations to be on a cash basis for income reporting purposes rather than an accrual basis, so presumptively the tax is imposed only when fees are actually paid.

3. What is the tax situs? If in the course of a Kansas lawsuit, depositions are taken in New York must Kansas seek a compensating use tax from New York? Or will the Kansas attorney collect the tax from his client?

4. Does the state have the authority to tax certain recipients of federal benefit who get those benefits solely through hiring and paying a lawyer? Are we taxing federal subsidies? Or federal benefits such as: indigent federal criminal defendants? Or social security appellants? Or veterans seeking VA assistance? Is this tax on provision of government services prohibited by the Supremacy Clause of the U.S. Constitution?

Legal Services Corporation hires many attorneys on salary who provide many legal services to the poor. Funding is primarily federal tax dollars. Is that service taxable?

5. Is the legal advice of an in-house corporate lawyer taxable? If so, is it not an indirect income tax on the lawyer, or must the corporation separately value the service as if they had hired a private lawyer? (Florida exempted corporate legal advice, but on an equal protection basis, why should small businesses and individuals pay a tax that larger corporations don't?)

6. For purposes of sales tax audits, grave attorney-client privileges are pre-empted. Unless authorized by the client, attorneys cannot reveal client confidences, which includes the type and nature of the representation itself. (Rule 1.6.) Some clients do not want state government knowing they are seeking legal advice,

especially where the state may be the defendant in potential future litigation. Lawyers are put into jeopardy of losing their license for not keeping client confidences. Yet state law is going to require abrogation of the basic information for which such clients are billed? Confidentiality of such information within the Department cannot be guaranteed.

Query: What is a retainer's tax status? A retainer is often made to keep a lawyer or law firm available for future work, but in fact no services may be rendered for the retainer. Is such a fee taxed as a professional service, or funds taxed as income of the lawyer or law firm?

7. Is an unpaid service tax dischargeable in bankruptcy, if the bankrupt seeks to discharge the attorney's fees? Sales and other state taxes ordinarily are not dischargeable in bankruptcy.

8. Under Federal Rule 11, or KSA 60-211, if attorney fees are awarded to a litigant as a court-ordered "sanction," it is done so as a penalty. Will the tax apply to a penalty? Presumably, the party who pays the sanction will pay the tax. Again, dischargeable in bankruptcy?

Many statutes allow "fee shifting", that the loser pays the winner's attorney fees and costs. Is the winner's legal fee tax paid by the loser as a cost?

9. What are the constitutional limits of a state when imposing a tax on the constitutionally protected right to bring litigation?

Ordinarily, fees or taxes on protected activities pass constitutional muster only if the fee is nominal and imposed as a regulatory measure to defray the expenses of the policing activity in question. Is a sales tax on attorneys services as part of a general revenue measure constitutional, or must the proceeds be used only to run the courts and oversee the Bar?

Examples of impermissible taxes on basic rights:  
(1) jim crow poll taxes, taxing the right to vote. Struck down in Harper v. Virginia Board of Elections, 383 U.S. 663.

(2) Louisiana's tax on newspaper advertising (infringing on First Amendment)

(3) Nevada 1890 tax on railroad passengers transported out of state (infringing on interstate commerce)

(4) Pennsylvania tax on door-to-door religious solicitations (infringing on First Amendment freedom of religion)

10. Does the tax impermissibly burden interstate commerce? Are Kansas businesses put at a competitive disadvantage with contiguous states with no such tax? Are Kansas businesses, especially in Kansas City or Johnson County, adversely affected?

Can out of state corporations limit purchases of services provided by Kansas businesses so that they do not pay a tax? Or must Kansas service sector businesses absorb the tax in their rate structure in order to remain competitive -- an absorption that is not burdening the out of state competitor?

Can a compensating use tax eliminate this problem?

11. Discrimination between different litigants in the same action. Plaintiffs using contingent fees may never pay the sales tax (if they lose and thereby incur no services), yet they receive full benefits of counsel. Or, they pay only when successful. Defendants to the same litigation pay each month as their legal bills are submitted by their attorneys.

Won't this complicate settlement negotiations? For example, the Health Care Stabilization Fund often settles large medical malpractice cases by agreeing to pay an attorney fee for the plaintiff. Will the HCSF, a state agency, pay a tax, too? Or must that come from the plaintiff, whose entire resources are coming from settlement funds provided by the HCSF?

12. If lawyers are taxed, their office furnishings, paper, pencils, computers and books -- are not taxed at the time the lawyer purchases them, but rather as the lawyer bills his clients. This is the "ingredient component part" rule.

Is a law library taxed when the books are bought? Must lawyers allocate computer time between word processing time spent writing letters and pleadings, verses data processing time getting out billing statements? Is one taxed and one not taxed?

How much money do firms save by not paying a retail sales tax on consumables in a law office?

Record keeping would grow. Lawyers use some services relating to the legal service provided, e.g. title reports, abstract exams, property reappraisals. Some services are related only to the way in which legal services are provided, e.g.

travel and hotel services. Determining what is "consumed" as a legal service is burdensome.

13. What about a professional's pro bono services? Under sales tax law, if a corporation gives away thermos bottles as a promotional "giveaway", the Department has indicated the corporation should assess a tax based on the cost basis of the item given away? Are pro bono services "promotional" in that sense? If so, must attorneys self-assess a tax on such services and pay it? Won't there be a chilling effect on providing free legal services to the poor?

Ronald D. Smith  
Legislative Counsel  
Kansas Bar Association



2177 10  
GEORGE BARBEE, EXECUTIVE DIRECTOR  
810 MERCHANTS NATIONAL BANK  
8TH & JACKSON  
TOPEKA, KANSAS 66612  
PHONE (913) 357-1824

## STATEMENT

Date: February 27, 1990  
TO: Senate Taxation Committee  
FROM: George Barbee, CAE  
Executive Director  
RE: SB-656 (Sales tax on Professional Services)

The proposed amendments of SB-656 would have the effect of taxing all services under the sales tax provisions of the state statutes. Engineering services have not been taxed because they were not listed as a taxable service for good reason.

As I reviewed the sales tax statutes it became evident that the entire retailers sales tax statutes were clearly intended for the retailer to collect from the consumer a tax on the final retail transaction. The providing of a professional service such as engineering is not a retail transaction.

The design of a project is a necessary step toward providing the builder the necessary contract documents and plans from which the builder can determine ways, means, materials and methods to build according to the design and specifications.

Sales taxes are paid by the engineer, architect, contractor and subcontractors as they individually make final retail transactions for materials that are incorporated as components of the final constructed project.

The engineering firm pays sales tax on paper, pencils, computers, automobiles, trucks and equipment. The contractor pays tax on construction materials and the sophisticated construction equipment of the 90's. It is not as if taxes are not being paid. They are being paid at the proper time when the final retail transaction is conducted on component parts of the project. To do otherwise that at the final retail transaction would be an administrative nightmare.

First let me share with you what a consulting engineer does.

Consulting engineering services vary in scope from short-term consultations to the development and design of large and complex projects. These professional engineering services, commonly summarized into four basic classifications, are provided directly to owner-clients or in association with architects.

SENATE ASSESSMENT AND TAXATION COMMITTEE  
TUESDAY, FEBRUARY 27, 1990 ATTACHMENT 10

AFFILIATED WITH:

KANSAS ENGINEERING SOCIETY AMERICAN CONSULTING ENGINEERS COUNCIL PROFESSIONAL ENGINEERS IN PRIVATE PRACTICE NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS



The services included are widely diversified. Typical examples are:

- Collecting and interpreting data
- Engineering studies and reports
- Cost studies
- Economic comparisons
- Long-range facility planning
- Conducting public hearings
- Appraisals and evaluations
- Feasibility studies
- Investigations
- Government agency liaison
- Applications for government grants or advances

To provide any of the those often requires a coalition of professionals working together through sub-contracts.

Imagine that we are finally going to get a new major convention hotel in downtown Topeka. The owner of this new imaginary high-rise is located in Chicago. The owner has options on property, knows how many units, restaurants and meeting rooms are needed and it is time to hire an architect to coordinate with a team of design firms to design the project.

The architect will eventually hire an electrical engineering firm to design the electrical distribution system; a structural engineering firm to design the skeletal support frame; a mechanical engineering firm to design the air conditioning, heating and ventilation system, and water and fire sprinkling system; a geo-technical engineering firm to perform site investigation and many other specialists to develop the construction documents, plans and specifications.

Will the owner hire a team of Kansas designers on this project and pay a sales tax at every sub-contracting level of engineering, or will the owner simply hire a non-Kansas team to save the sales tax? What would you do?

Remember the service of design is not performed on the site of construction. It is performed in the location or locations where the design team members have their offices. That very likely will not be Kansas if this bill passes without exemptions.

Mr. Chairman, there are other problems with this concept of taxing prior to the final retail transactions, but the very fact that these services are only component parts of a project leads me to request that this committee report this bill unfavorably.

Thank you for the opportunity to speak to this issue and I would be glad to respond to questions.



# THE KANSAS SOCIETY OF ARCHITECTS, AIA

A Chapter of the American Institute of Architects  
The Jayhawk Tower 700 Jackson, Suite 209 Topeka, KS 66603 913•357•5308

A 111  
2 90

February 27, 1990

**TO: Senate Assessment and Taxation Committee**  
**FROM: Trudy Aron, Executive Director**  
**RE: OPPOSITION TO SENATE BILL 656**

The Kansas Society of Architects is opposed to Senate Bill 656 which eliminates property taxes while taxing all goods and services. Kansas is already reeling from the shifts in taxes caused by classification and reappraisal. The elimination of property taxes and replacing them with taxes on all goods and services will, again, shift these burdens.

While taxing all services may seem like an equitable idea, it will have dire consequences for those in the design industry.

Taxing design fees will put Kansas firms at a competitive disadvantage with firms outside Kansas. The tax will favor out-of-state firms which will not be subject to the tax. Since architectural services are high-cost items involving long-term capital expenditures, more clients will turn to out-of-state firms in order to avoid paying the tax. This will be particularly detrimental to small firms, which tend to rely primarily on in-state business and must already compete for in-state projects with larger out-of-state firms.

If the tax is applied so that it pyramids on the services performed by consultants (most architectural firms hire all consultants - structural, electrical and mechanical engineers, landscape architects, etc.) it will further limit the ability of Kansas design firms to compete outside this state, and will place small, single-discipline firms at a substantial disadvantage in competing with "full-service" design firms with their own in-house consultants. In fact, permitting the tax to pyramid on the work subcontracted to a subconsultant by a prime consultant, could spell the death of small, single-discipline design firms.

The tax may cause large corporations and other frequent users of architectural services to locate out of state, reducing architects' business even further (in addition to revenues lost because these businesses relocate out of state). This bill will encourage those firms who remain in Kansas to avoid paying the tax by adding design professionals to their staffs and perform their own architectural and engineering services in house. This will reduce design firms and reduce income and sales taxes (on goods) these firms currently pay.

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SENATE ASSESSMENT AND TAXATION COMMITTEE  
TUESDAY, FEBRUARY 27, 1990 ATTACHMENT 11

A substantial percentage of the dollar volume of private design services are performed for government agencies. If the tax applies to all clients - public as well as private - in-house staffs of public agencies will increase to avoid paying the tax. This will further reduce the size of the private design sector, result in a loss of private sector jobs, increase the size and cost of government payroll and decrease income and sales taxes paid by these private firms.

Small business will be hurt most. Taxes on professional services hurts small business most because these companies contract-out for many services that large firms provide internally (like legal and accounting services). Thus, professional service taxes hinder small business growth and expansion which is contrary to the State's programs designed to stimulate economic growth and development.

Professional service business should be encouraged. Kansas should be encouraging professional service business to settle in Kansas. By their nature, service business costs few tax dollars; they are clean and nonpolluting and do not require a wide array of governmental services. In addition, their employees constitute an important part of the local and state tax bases. Thus, the state should be encouraging professionals to locate and expand in Kansas.

We realize the State is facing a budget shortfall and are ready to pay our fair share of taxes. However, SB 656 is not the solution.



Executive Offices:  
3644 S. W. Burlingame Road  
Topeka, Kansas 66611  
Telephone 913/267-3610

TO: THE SENATE TAXATION COMMITTEE  
FROM: KAREN FRANCE, DIRECTOR, GOVERNMENTAL AFFAIRS  
DATE: FEBRUARY 27, 1990  
SUBJECT: SB 656

Thank you for this opportunity to testify. On behalf of the Kansas Association of REALTORS®, I appear today not to support or oppose the concepts which SB 656 proposes, but to say that we do not believe it is the answer to the existing tax problems.

As we have testified before this committee, we believe the answer lies in putting caps on the amount of property taxes which can be assessed against real estate and looking for alternative means for funding local government budgets.

While some have said that our solution is extreme, the total elimination of property tax is even more extreme. At any rate, we firmly believe that the limitation or elimination (if that is even possible) of property taxes must be done by means of a constitutional amendment, not by statute. Without a constitutional cap on property taxes, when budgets get lean in later years, it would be very easy to come in and strike the provisions of New Section 1, much the same way as the provisions of K.S.A. 79-3603 and 79-3606 have been stricken in this bill. Then, the local units will be tempted to go back to property taxes and start the vicious cycle again.

To address the issue of eliminating exemptions to the sales taxes and placing the sales tax on services we would like to provide you with some

SENATE ASSESSMENT AND TAXATION COMMITTEE  
TUESDAY, FEBRUARY 27, 1990 ATTACHMENT 12

information. If you pass this law, thinking you are helping homeowners, by eliminating taxes, we want to point out a dilemma which faces you. As we understand the bill, the sales tax would be collected even on the sale price of a home. This would have very serious impacts for the first time homebuyers of our state.

Consider a \$50,000 home under the FHA loan program, which would be considered a typical first time homebuyer in Kansas. Just a 5% sales tax would mean an additional \$2,500 in closing costs. This would be a little over 1½ times the 3% downpayment requirement of \$1,500. This is \$2,500 on top of the other typical closing costs for this kind of loan, which would be around \$800.

This means these typically young couples would have to save an additional \$2,500 in order to be ready to get that first house. This couple is going to have at least, a \$22,000 income in order to qualify for the loan. On that amount of income, it would probably add a couple of years of additional saving time in order to have the money in hand. These first time homebuyers do not get the benefit of having property taxes eliminated, because the chance of ever getting to buy a home has just been reduced.

One of the major problems we have in the housing market in Kansas and in the United States is getting people into that first home. If we have made it even more difficult, than it is now, to get these young people into their first home, then we have to ask ourselves, is it worth it to totally eliminate property tax?

We feel it is not worth it. We believe a more moderate approach is to constitutionally cap property taxes, rather than eliminate them.





KANSAS MOTOR CAR DEALERS ASSOCIATION

800 Jackson, Suite 808 • Topeka, Kansas 66612 • (913) 233-6456 • (800) 825-0169 (KS only) • FAX (913) 233-1462



ATT 13  
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STATEMENT BEFORE  
the  
SENATE COMMITTEE ON ASSESSMENT AND TAXATION  
by the  
KANSAS MOTOR CAR DEALERS ASSOCIATION

Thank you Mr. Chairman and members of the Committee. I am Kevin Allen, Executive Vice President of the Kansas Motor Car Dealers Association. I appear before you today not really in support or opposition to the SB 656. KMCDCA supports additional sales tax revenue as a means of addressing the property tax problem. However, we are concerned about one section which would repeal the current exemption for the purchase of motor vehicles in Kansas by out of state residents.

Kansas currently has reciprocating agreements with many states including the four contiguous states of Oklahoma, Nebraska, Missouri and Colorado. These agreements allow individuals who purchase vehicles out-of-state to pay a sales or use tax in their home state instead of in the state where purchased.

In checking with our contiguous states, I have found that Nebraska and Missouri will automatically repeal their agreement and charge sales tax to Kansas residents purchasing a car in their states.

I am waiting on Colorado and Oklahoma responses. My counterpart in Oklahoma believes that Oklahoma residents purchasing a car in Kansas would pay Kansas sales tax **and** a use tax when registering the vehicle in Oklahoma.

Our fear is that vehicle sales, especially fleet purchases, will be made in states with a lower sales tax. Thank you for the opportunity to appear I will be happy to answer any question you might have.

SENATE ASSESSMENT AND TAXATION COMMITTEE  
TUESDAY, FEBRUARY 27, 1990 ATTACHMENT 13

KANSAS MANUFACTURED HOUSING ASSOCIATION

TESTIMONY BEFORE THE  
SENATE ASSESSMENT AND TAXATION  
COMMITTEE

TO: Senator Dan Thiessen and  
Members of the Committee

FROM: Terry Humphrey, Executive Director

DATE: February 27, 1990

RE: Senate Bill 656

Mr. Chairman and members of the Committee, I am Terry Humphrey, Executive Director of the Kansas Manufactured Housing Association and I appreciate the opportunity to comment on Senate Bill 656.

KMHA opposes the provisions of Senate Bill 656 that repeal the sales tax exemptions that apply to manufactured housing. In 1985 the Kansas Legislature passed Senate Bill 152 which granted a sales tax exemption for people who purchased a pre-owned manufactured home. The rationale for exempting pre-owned homes was based on the fact that when an individual buys a pre-owned site built home sales tax is not paid. For many years manufactured home buyers were treated unfairly when compared to other home buyers and Senate Bill 152 corrected that problem.

Also, Senate Bill 656 repeals Section HH which provides a partial sales tax exemption for new manufactured housing. Specifically, 40% of the retail cost of a new manufactured home is exempt from sales tax. This partial sales tax exemption was passed in 1987, because site built housing only paid sales tax on materials used to construct the home and not on labor. Therefore, the 40% sales tax exemption for manufactured housing represents the labor in the home.

While the major thrust behind the passage of these two sales tax exemptions was based on equity between all housing products the Legislature also recognized that manufactured housing serves the low to moderate income.

SENATE ASSESSMENT AND TAXATION COMMITTEE  
TUESDAY, FEBRUARY 27, 1990 ATTACHMENT 14

Recently, at all levels of government the focus has been on the need for affordable housing. Currently the United States Congress is considering a new National Affordable Housing Act that is expected to provide some funding for affordable housing. However, state and local governments will be asked to submit an affordable housing plan that reviews tax and land use policies that affect affordable housing.

In 1988 the average multi section home sold for \$33,600.00. In Shawnee County where sales tax is 5.25% the tax bill under SB 656 would be \$1,764. In addition, the home owner would need to come up with \$3,360 for the down payment, and closing costs. For many low income families it is hard enough to come up with the down payment, not to mention a large tax bill.

In conclusion, before you reinstate a sales tax on housing it is very important that you consider what affect this would have on low and moderate income people who already have difficulty in attaining home ownership. It is KMHA's position that this type of tax would further an already serious affordable housing problem. Thank you for your attention to this matter.



ATTN  
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LARRY FISHER  
KN'S FOR FAIR  
TAXATION



TEN  
'CANNOTS'  
by  
Abraham  
Lincoln

- "You cannot bring about prosperity by discouraging thrift."
- "You cannot help small men by tearing down big men."
- "You cannot strengthen the weak by weakening the strong."
- "You cannot lift the wage earner by pulling down the wage payer."
- "You cannot help the poor man by destroying the rich."
- "You cannot keep out of trouble by spending more than your income."
- "You cannot further the brotherhood of man by inciting class hatred."
- "You cannot establish security on borrowed money."
- "You cannot build character and courage by taking away man's initiative and independence."
- "You cannot help men permanently by doing for them what they could and should do for themselves."

FOLLOWING INFORMATION IS PRESENTED IN OUTLINE FORM. DOCUMENTATION PROVIDED BY PAGE FOLLOWED BY A NUMBER REPRESENTING THE REFERENCE. WE REALIZE THE TIME FACTOR INVOLVED IN INFORMING ONESELF ABOUT MANY AND DIVERSE TOPICS. KANSANS FOR FAIR TAXATION, INC. HOPES THIS PRESENTATION WILL AID YOU IN BECOMING MORE AWARE OF PROGRESSIVE PROPERTY TAX SCENARIOS ON A TIME-BENEFIT BASIS.

REFERENCES:

- ① "THE UNFINISHED AGENDA OF STATE TAX REFORM", EDITED BY STEVEN D. GOLD, NATIONAL CONFERENCE OF STATE LEGISLATORS, NOVEMBER 1988.
- ② "REFORMING STATE TAX SYSTEMS", EDITED BY STEVEN D. GOLD, NATIONAL CONFERENCE OF STATE LEGISLATORS, DECEMBER 1986.
- ③ "I'M MAD AS HELL", HOWARD JARVIS, TIMES BOOKS, 1979.
- ④ "ORIGIN OF CLASSIFICATION AND REAPPRAISAL IN KANSAS, PART 1", STATE OF KANSAS, JANUARY 10, 1990.

XX

I. STATE AND LOCAL TAX POLICY MAKERS MUST CHOOSE BETWEEN TWO COMPETING VISIONS OF WHAT IS CONSTRUCTIVE TAX POLICY. THEY MUST REALIZE IT CANNOT BE BOTH WAYS.

A. STATIC AND REDISTRIBUTIONIST

- (1) "THIS VIEW OF DESIRABLE TAX POLICY IS CLOAKED IN THE RHETORIC OF FAIRNESS AND EQUITY AND CONCENTRATES ON THE IMPACT THAT ANY PARTICULAR TAX PROVISION WOULD HAVE ON INCOME DISTRIBUTION". P 219 ①
- (2) SEEKS TO TAX BUSINESS AND AFFLUENT
- (3) DESTROYS JOBS

B. DYNAMIC AND PROGRESSIVE

- (1) "LEAST IMPEDES ECONOMIC PROGRESS AND HAS THE LEAST HARMFUL IMPACT ON ORDINARY PEOPLE'S STANDARD OF LIVING". P. 219 ①

II. "THERE IS A STRONG INVERSE RELATIONSHIP BETWEEN TAX BURDEN AND ECONOMIC PERFORMANCE". P. 221 ①

A. COUNTRIES THAT HAD LOW TAXES, SUCH AS THE PACIFIC RIM COUNTRIES, HAVE PROSPERED. COUNTRIES THAT PURSUED HIGH-TAX POLICIES USUALLY HAVE REMAINED POOR." P. 220 ①

III. PROPERTY TAX

A. DISCUSSION

1. PROPERTY TAX IS THE MOST UNPOPULAR OF TAXES

a. IT IS LOOKED UPON AS UNFAIR AND REGRESSIVE

- (1) "IN MOST STATES, THE HEAVIEST TAX BURDENS BORNE BY LOW INCOME HOUSEHOLDS ARE THOSE THAT RESULT FROM PROPERTY TAXES". P. 171 ①
- (2) THEY ARE "INHERENTLY UNFAIR BECAUSE THEY HAVE LITTLE OR NO RELATION TO THE PROPERTY OWNER'S ABILITY TO PAY". P. 283 ③
- (3) DISCOURAGES IMPROVEMENTS ON PROPERTY. P. 42 ②
- (4) ENCOURAGES FLIGHT FROM CENTRAL CITIES. P. 42 ②

B. FACTORS CAUSING TREND TOWARD DECLINE IN USE OF PROPERTY TAXE  
P. 42 (2)

1. SELF IMPOSED DISCIPLINE BY LOCAL OFFICIALS CONCERNED THAT INDIVIDUALS AND BUSINESSES WERE BEING DRIVEN AWAY BY HIGH PROPERTY TAX.
2. VOTER-IMPOSED RESTRAINTS SUCH AS PROPOSITION 13 IN CALIFORNIA AND PROPOSITION 2 1/2 IN MASSACHUSETTS.
3. GREATER ELASTICITY OF OTHER REVENUE RESOURCES SUCH AS SALES AND INCOME.
4. INCREASED STATE AID FOR EDUCATION (CENTRALIZATION).

C. APPRAISAL OF PROPERTY IS SUBJECTIVE AND INACCURATE

1. "NO ASSESSMENT IN THE PREVIOUS 100 YEARS HAD ATTAINED EVEN APPROXIMATE EQUALITY OF ASSESSMENT BETWEEN STATE OR LOCAL ASSESSED PROPERTIES, AMONG CLASSES OF PROPERTIES OR AMONG INDIVIDUAL PROPERTIES. THE NORMAL SITUATION, . . . , HAD BEEN INEQUALITY AND REGRESSIVITY." P. 14 (4)

IV. JUSTIFICATION OF SB 656--(FISCAL IMPACT \$3.4 BILLION--NEW MONEY)

A. BROAD LANGUAGE

1. BY REMOVING ALL EXEMPTIONS AND EXCLUSIONS TO SALES TAX, THE BROAD IMPOSITION LANGUAGE FOLLOWED BY ALLOWING SPECIFIC EXEMPTIONS LATER, PUTS THE LEGISLATURE IN THE ADVANTAGEOUS ROLE OF PRIMARILY GIVING RATHER THAN TAKING AWAY. P. 132 (1)
  - a. CAN ALLOW RE-APPLICATION FOR EXEMPT STATUS THROUGH LEGISLATIVE PROCESS FOR EXEMPT STATUS.
  - b. DO NOT ALLOW TOTAL OF EXEMPTIONS TO FALL BELOW ARBITRARY LEVEL.
    - a. EXAMPLE: IF PROPERTY TAXES COULD BE ELIMINATED, DO NOT ALLOW TOTAL OF EXEMPTIONS TO EXCEED THE AMOUNT NECESSARY TO MAINTAIN PROPERTY TAX ELIMINATION; OR 90%, OR 80% ETC.
  - c. APPLY "SUNDOWN FEATURE" WHEREBY EXEMPTIONS MUST BE REJUSTIFIED EVERY 5 YEARS.
  - d. HOWEVER, MUST REMEMBER THAT EXEMPTIONS ARE NOT COST EFFECTIVE. P. 213 (2)

B. SALES TAX IS A "CONSUMPTIVE TAX"

1. WORKHORSE (HORIZONTAL EQUITY--EVERYONE PAYS THE SAME)
  - a. LEAST UNPOPULAR
  - b. RELATIVELY STABLE
  - c. EXPORTABLE TO NON RESIDENTS
  - d. PRODUCTIVE

2. TAXATION OF SALES IS BASED UPON "CONSUMPTION" AND IS AS FAIR AS ANY TAX CAN BE.

- a. FOLLOWS MORE CLOSELY THE "DESIGN OF IDEAL STATE-LOCAL GOVERNMENT REVENUE" (DEVELOPMENTAL CONCEPTS) P. 95 (2)
  - (1). RELY HEAVILY ON CONSUMPTION TAXES PARTICULARLY SALES AND SELECTIVE EXCISE TAXES.
  - (2) "STATE TAX SYSTEMS ARE EVOLVING IN THE DIRECTION OF THESE TAX POLICIES." P. 95)--WHY NOT KANSAS??

C. PROPERTY TAXES ARE ALREADY BEING PAID BY THE CONSUMER IN BUSINESS COSTS--THESE CONSUMPTION-TYPE CONSUMER PAYMENTS ARE NOT DEDUCTIBLE ON FEDERAL INCOME TAX

D. SALES TAXES ARE DEDUCTIBLE ON FEDERAL INCOME TAX.



- E. DOES NOT RAISE TAX RATE--ONLY BROADENS THE TAX BASE.
  - 1. ACCORDING TO MR. ED ROLFS, SECRETARY OF REVENUE, THERE ARE 53 SPECIFIC EXEMPTIONS TO SALES TAX AND AMOUNT TO \$3.4 BILLION.
    - a. PROPERTY TAX IN KANSAS AMOUNTS TO \$1.5 BILLION.
- F. DOES NOT INITIALLY REQUIRE A CONSTITUTIONAL AMENDMENT.
  - 2. STATUTORY CHANGE--COULD BE DONE NOW.
  - 3. ALLOWS TIME FOR RATIONAL STUDY ON KANSAS' PROBLEM WITHOUT UNDUE PRESSURE.
- G. ALLOWS PROPERTY TO BE USED AS A "CAPITALISTIC TOOL" TO DEVELOP WEALTH.
  - 1. CAPITALISM DEFINED (WEBSTER DICTIONARY)
    - a. "AN ECONOMIC SYSTEM CHARACTERIZED BY PRIVATE OR CORPORATE OWNERSHIP OF CAPITAL GOODS, BY INVESTMENTS THAT ARE DETERMINED BY PRIVATE DECISION RATHER THAN BY STATE CONTROL, AND BY PRICES, PRODUCTION AND THE DISTRIBUTION OF GOODS THAT ARE DETERMINED MAINLY BY COMPETITION IN A FREE MARKET."
  - 2. HEAVY AND ARBITRARY TAX BURDENS STOPS CAPITALISM JUST AS EFFECTIVELY AS DO POLITICAL SYSTEMS. REF: EASTERN BLOCK COMMUNIST COUNTRIES THAT HAVE NOT BEEN ABLE TO OWN PROPERTY FOR THE LAST 40+ YEARS.
  - 3. ECONOMIC DEVELOPMENT IN KANSAS WOULD OCCUR.
- H. ELIMINATES EROSION OF SALES TAX BASE
  - 1. "MUCH OF THE SALES TAX BASE EROSION HAS BEEN THROUGH THE EXEMPTION OF CONSUMPTION PURCHASES IN AN EFFORT TO REDUCE REGRESSIVITY OF SALES TAX...VIRTUALLY ALL ARE COSTLY AND INVOLVE GREATER REVENUE LOSS THAN OTHER ALTERNATIVES FOR RELIEVING REGRESSIVITY". P. 212 (2)
  - 2. "LEGISLATORS AND GOVERNORS CAN FIND AN ALMOST ENDLESS SET OF NOBLE OR PRAGMATIC CONSUMER PURCHASE EXEMPTIONS; TAKEN TOGETHER, NIBBLE BY NIBBLE FROM THE (TAX) BASE, THEY CREATE A TAPESTRY OF DISCRIMINATION, EXAGGERATED BY HIGH STATUTORY RATES AND COMPLICATED COLLECTION. THE CASE FOR ANY EXEMPTION MUST HAVE MORE THAN POLITICAL EXPEDIENCY IN ITS SUPPORT. UNFORTUNATELY, STATE SALES TAXATION IN RECENT YEARS HAS FOLLOWED A POLICY OF A NARROWER BASE AND A HIGHER STATUTORY RATE". P. 215-16 (2)
  - 3. EACH EXEMPTION INCREASES COLLECTION COSTS AND THEREFORE REDUCES TAX COLLECTION EFFICIENCY. P. 213 (2)
- I. "USE TAX" OR "FORMULARY APPORTIONMENT" AS ADJUNCT TO SALES TAX
  - 1. TO AVOID TAX-INDUCED COMPETITIVE DISADVANTAGE FOR LOCAL BUSINESS, A USE TAX OR SINGLE BUSINESS TAX SHOULD COMPLEMENT THE SALES TAX FOR PURCHASES MADE OUT OF STATE. THIS DOES NOT DISCOURAGE IN-STATE PURCHASES AND KEEPS THE CONCEPT OF "LEVEL PLAYING FIELD" P. 136-7 (1)
  - 2. THE CONCEPT OF "FORMULARY APPORTIONMENT" COULD ALSO BE USED TO SUPPLEMENT SALES TAX. P. 138 (1) THIS FACTOR HAS BEEN FOUND TO REASONABLY REPRESENT MAJOR BUSINESS ACTIVITIES THAT GENERATE PROFITS
    - a. THE FORMULA IS AN AVERAGE OF 3 RATIOS:
      - (1) IN STATE SALES TO TOTAL SALES
      - (2) IN STATE PROPERTY TO TOTAL PROPERTY
      - (3) IN STATE PAYROLL TO TOTAL PAYROLL

J. "WIDESPREAD STATE USE OF BOTH SALES AND INCOME TAXES STANDS OUT AS A POWERFUL BARRIER AGAINST THE CENTRALIZATION OF FISCAL POWER IN WASHINGTON". P. 33 (2)

1. RECOMMENDED BY A.C.I.R. (ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS.)

K. STATE AND LOCAL GOVERNMENT EXPENDITURES WOULD MORE CLOSELY FOLLOW THE ECONOMY. BUILT-IN FISCAL RESTRAINT.

L. REDUCES DISCRIMINATORY TAX-INCENTIVE PROGRAMS FOR BUSINESSES.

1. CONCEPT OF "LEVEL PLAYING FIELD".

a. TAXES SHOULD PROVIDE A "LEVEL PLAYING FIELD WITH SIMILAR TREATMENT FOR ALL INDUSTRIES AND ALL FIRMS WITHIN EACH INDUSTRY. THIS IMPLIES AVOIDANCE OF INDUSTRY-SPECIFIC TAX INCENTIVES OR SPECIAL TAXES ON SELECTED INDUSTRIES". P. 55 (1)

b. "SUBSIDIZATION OF BUSINESS ENTERPRISE LIES BEYOND THE CONVENTIONAL SCOPE OF RESPONSIBILITIES OF LOCAL GOVERNMENT..." P. 115 (2)

c. "TAX CONCESSIONS ARE NOT COST EFFECTIVE". P. 112 (2)

(1) "IN EVERY CASE, EVEN WHERE TAX CONCESSION RATIOS APPROACHED UNITY, THERE IS ALWAYS SOME MORE COST-EFFECTIVE INSTRUMENT FOR PURSUING THE PUBLIC PURPOSE"

(2) "COST EFFECTIVE INDUSTRIAL INCENTIVES ARE THOSE THAT LEVERAGE INVESTMENT FROM COMMERCIAL LENDING AND INVESTING INSTITUTIONS. AMONG THESE ARE LOAN GUARANTEES, DIRECT INTEREST SUBSIDIES, AND INCENTIVES TARGETED TO NONDEPRECIABLE ASSETS". P. 114 (2)

d. PROPERTY TAX CONCESSIONS CAN SHIFT TAX BURDENS TO THOSE WITH LESS ABILITY TO PAY WITHIN THE TAX DISTRICT. THIS IS MANIFEST IN KANSAS WHERE INVENTORY EXEMPTIONS SHIFTED EXCESS TAX TO SMALL SERVICE-ORIENTED BUSINESSES.

e. "THE BUSINESS FACILITY LOCATION DECISION-MAKING PROCESS IS COMPLEX AND DRIVEN PRIMARILY BY ECONOMIC CONSIDERATIONS BEYOND THE CAPACITY OF STATE AND/OR LOCAL GOVERNMENT TO AFFECT". P. 110 (2)

2. WITHOUT A HEAVY PROPERTY TAX-BASED LOCAL GOVERNMENT REVENUE SYSTEM, THESE INCENTIVES BECOME MEANINGLESS AND SUPPLIES A MORE FAVORABLE TAX STRUCTURE AND IN ITSELF BECOMES AN INCENTIVE FOR ALL BUSINESS.

M. TAXATION OF SERVICES

THE WEALTH THAT WAS ONCE CONCENTRATED IN PROPERTY AND GOODS HAS SHIFTED IN RECENT HISTORY TO SERVICES. THEREFORE, SERVICES MUST BE TAXED.

1. "THERE IS NO REASON WHY PRIVATE PURCHASES OF SERVICES SHOULD BE TREATED DIFFERENTLY FROM PURCHASES OF TANGIBLE PERSONAL PROPERTY". P. 226 (2)

2. THERE IS "INHERENT UNFAIRNESS OF A TAX SYSTEM THAT DISCOURAGES THE CONSUMPTION OF MANUFACTURED GOODS AND ENCOURAGES CONSUMPTION OF SERVICES". P. 133 (1)

a. IF ONE PERSON WANTS TO IMPROVE HIS APPEARANCE BY PURCHASING A SHIRT AND ANOTHER WANTS TO IMPROVE HER APPEARANCE BY GETTING A HAIRCUT, BOTH SHOULD BE TAXED OR BOTH SHOULD BE EXEMPT. IN MOST STATES, THE SHIRT IS TAXED AND THE HAIRCUT, A SERVICE, IS EXEMPT.

M. TAXATION OF SERVICES (CONT'D)

3. TAXATION OF SERVICES CAN INCREASE SALES TAX BASE BY 12-15%. P. 226 (2)

4. SOME STATES ALREADY TAX SOME SERVICES

(a) HAWAII, N. MEXICO, S. DAKOTA, IOWA, WASHINGTON, W. VIRGINIA. P. 217 (2)

(b) TAXATION OF ALL SERVICES FAILED IN FLORIDA, NOT BECAUSE THE LAW WAS BAD, BUT BECAUSE OF 3 POLITICAL "FUBAR'S". (DISCUSSION IN REF (1))

N. REGRESSIVITY OF SALES TAX CAN BE DEALT WITH EASIER AND MORE COST EFFECTIVELY THAN THE BURDEN OF PROPERTY TAX ON THE POOR.

1. EARNED INCOME TAX CREDIT FOR LOW INCOME ON FOOD AND PRESCRIPTION MEDICINE. THIS REDUCES REGRESSIVITY OF SALES TAX ON THE POOR AND IS MORE COST-EFFECTIVE THAN REDUCTIONS OF TAXES ON THESE ITEMS. P. 165 (1)

O. REDISTRIBUTION OF COLLECTED FUNDS CAN BE EFFECTIVELY ACCOMPLISHED THROUGH AVENUES ALREADY IN PLACE.

1. LOCAL AD VALOREM TAX REDISTRIBUTION FUND

2. SCHOOL EQUALIZATION ACT

P. APPLIES A SPENDING LID FOR GOVERNMENT

V. MUST APPLY MONEY THUS GENERATED "DOLLAR-FOR-DOLLAR" FOR PROPERTY TAX REDUCTION-ELIMINATION. OUR POLLS SHOW THAT THIS TYPE PLAN IS VERY POPULAR.

VI. IF PROPERTY TAXES REMAIN

A. MUST ELIMINATE "MILL LEVY" SYSTEM AND APPRAISE ON 100 % VALUE.

1. "IT IS A TRUISM OF PROPERTY TAXATION THAT FRACTIONAL ASSESSMENT SERVES AS A CONVENIENT GRAVEYARD IN WHICH ASSESSORS CAN BURY THEIR MISTAKES AND ACTS OF FAVORITISM". P. 35 (2)

B. PLACE "TAX LID" ON PROPERTY AT 1%.

C. MAKE SURE SPENDING LID FOR GOVERNMENT SPENDING IS IN PLACE

A noted Harvard psychologist reveals the simple steps to unleashing . . .

# The Power of an Open Mind

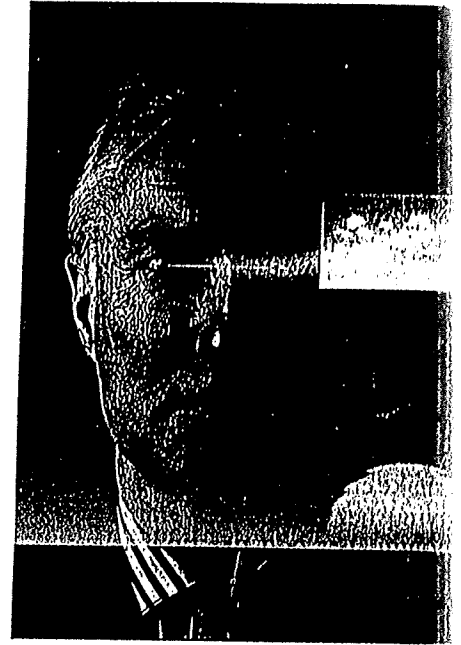
Condensed from "MINDFULNESS"  
ELLEN LANGER

WE'VE ALL DONE mindless things like locking ourselves out of the car or throwing our dirty socks into the garbage.

A friend tells this story of three generations of mindlessness. One day a young woman was about to cook a roast. Before putting it in the pot, she cut off a small slice. When asked why, she said it was because her mother had always done that when *she* cooked a roast. Her own curiosity aroused, the young woman phoned her mother to ask the reason.

The mother's answer was the same: "Because that's the way *my* mother did it."

Finally the young woman asked her grandmother why she always cut off a slice before cooking a roast. "Because that's the only way it would fit in my pot," said the grandmother.



The consequences of operating on automatic pilot range from the trivial to the catastrophic. The examples that follow demonstrate how we cut off our common sense when we treat information as though it were true regardless of the circumstances. By keeping our wits about us and being mindful, we can stay in control while remaining open to life's many possibilities.

*Thinking in absolutes.* I once experimented to see how people respond to problems. A fellow investigator stood on a busy sidewalk

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likes or problems. Take someone who says he hates New England winters. If he lets his thoughts become more particular, he may discover he dislikes feeling restricted by heavy clothing. A down parka or a better heater in his car might change his outlook.

Or consider a couple arguing over whether to get an air conditioner. She can't stand the heat, but he objects because he gets "air-conditioner colds" in the office. Perhaps the best approach is for him to wear a sweater in the office and for them to get an exhaust fan for their attic. By forcing yourself to look more carefully for the specific source of your dissatisfaction, you will increase your potential for solving the problem.

*Sticking in one context.* Too often people think automatically of what they *can't* do rather than what they *can* do. A young musician recently told me of his longstanding inability to finish the songs he composed. He felt like a failure until he "reframed" his problem. Rather than seeing himself as incapable of finishing a song, he realized what a wonderful gift he had for composing new themes. He then teamed up with someone who was great with musical detail, and together they are prolific.

This technique, placing a problem in another context, can have even more dramatic benefits. For example, most people believe that pain is inevitable if they are hospi-

talized, and that it can be controlled without medication.

In an experiment, some colleagues and I taught patients facing major surgery to put their pain in a different context. We asked them to imagine themselves either playing football or preparing for a dinner party. During a rough skirmish on the football field, bruises are hardly noticed. Similarly, cutting oneself while rushing to prepare dinner for ten people might also be hardly noticed. By contrast, getting a paper cut while reading a dull business memorandum really hurts. Using examples like these, we told the patients that pain may not be inevitable; it could be influenced by how they viewed the situation.

The hospital staff (unaware of our hypothesis) monitored the use of medication and length of stay for patients in this experimental group and in control groups that had received no counseling. Patients trained to reinterpret pain in non-threatening ways took fewer pain relievers and left the hospital sooner. By placing their hospital experience in a different context, and viewing it more imaginatively, the participants gained more control over their convalescence.

WE ALL NEED TO LIVE as creatively and mindfully as possible, to stay open to new information and perspectives, if we're to be successful in "getting where we're going" with our aspirations and our lives.

*Reprints of this article are available. See page 234.*





"HOUSE 'A'"

and told a passerby that she had sprained her knee and needed help. She asked him to get her an Ace bandage from the nearby drugstore. The pharmacist had agreed earlier to say he was out of Ace bandages. After being told this, not one subject out of the 25 I observed thought to ask if the pharmacist could recommend some other bandage. Unfortunately, once people set their minds on a single solution, they often fail to look for others.

Whatever problem you face, you'll find more options if you realize there are no absolute answers, but rather a range of possible solutions.

*Getting trapped in a category.* When I was still in school, my grandmother complained to doctors about a snake crawling around in her skull, giving her headaches. The doctors thought her odd descriptions were nonsense and diagnosed senility.

An autopsy following her death a year later revealed a brain tumor. I shared my mother's agony and guilt. But who were we to question the doctors? For years afterward I kept thinking how all of us had allowed ourselves to be trapped by categories. Faced with an old woman making fantastic statements, the doctors *assumed* she must be senile. My mother and I, meanwhile, automatically thought of doctors as experts and *assumed* they knew best.

Whenever you face a new problem, question all your assumptions before mapping a course of action.

*Knowing the script by heart.* The rhythm of the familiar often lulls us

into mindlessness. Once, in a store, I gave a cashier a new credit card. Noticing I hadn't signed it, she gave it back to me to sign. Then she took my card, passed it through her machine, handed me the resulting form and asked me to sign it. I did. The cashier then held the form next to the newly signed card to see if the signatures matched.

In this case, the clerk's mistake resulted in nothing more than an amusing story. But the consequences of becoming so used to one way of doing things that we block out the present world can be dire.

In January 1982, an Air Florida plane crashed in Washington, D.C., killing 78 people. It was a regular flight from Washington to Florida, with an experienced crew. What went wrong? Examination pointed to the crew's pre-takeoff checklist. The pilot and co-pilot had conducted their checklist routine as always, but while they appeared to be thinking, subsequent evidence suggests they were not. One of the items they checked off, but did not consider activating, was the engine anti-ice system. This time, however, the pilots were not flying in warm southern weather. Snow was falling, and some of it was accumulating on the wings. The plane crashed on takeoff, largely because the pilots failed to deal with the snow problem by activating their anti-ice system.

*Making sweeping generalizations.* As adults, we are prone to use very general statements to explain dis-