

Approved August 17, 1990
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

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

8:00 a.m./p.m. on Friday, May 04, 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 Edward Reilly
Senator Jack Steineger
Robin Leech, Kansans for Fair Taxation
Linda Ferguson, Manhattan Small Business
Phil Urban, KS Taxpayers Coalition
Dan Kane, Shawnee County Resident
Senator Paul "Bud" Burke, President of the Senate
Allen Alderson, Attorney, Western Retail Implement and Hardware Association
Bob Corkins, Director of Taxation, KS Chamber of Commerce and Industry
Terry Humphreys, KS Manufactured Housing Association
Trudy Aron, Executive Director, The KS Society of Architects
Timothy N. Etzel, President JETZ Service Company
George Barbee, Executive Director, KS Consulting Engineers
Mike Reece, State Director-Government Affairs, KS-AT&T
Liberty Ford, Manager Government Affairs, US Sprint
Ron Smith, KBA Legislative Counsel
Bob Storey, representing Idelman Telemarketing, Wichita
Pat Hubbell, representing the KS Railroad Association
Donald P. Schnacke, Executive Vice President, KS Independent Oil & Gas Association
Mary Turkington, Executive Director-KS Motor Carriers Association
Ed DeSoignie, Public Affairs Director-KS Contractors Association
Tom Slattery, representing The KS Association of General Contractors of KS
Bernie Koch, representing the Wichita Area Chamber of Commerce
Mary Ellen Conlee, representing KS Association of Small Business
Janet Stubbs, Executive Director-Home Builders Association
T. L. Green, Attorney at Law, representing Mid States Port Authority
Ron Hein, representing American Advertising Federation & American Association of Advertising
Harriet J. Lange, Executive Director, KS Association of Broadcasters

Chairman Thiessen called the meeting to order at 8:02 a.m. and said we have an awfully lot of conferees listed for today, and he would limit testimony to 2 minutes each, and if conferees had written testimony, we would be glad to make them a part of the minutes. He said we would be looking at SB807.

He said, it was inconceivable to him that on the last day of the session we are here looking at this, when it has been turned down by both Houses at various times throughout this session. It is also interesting to him, to note the sponsors of this measure, 5 of the 8 being lawyers, 2 professional people and 1, a realtor. How much sales tax do those people pay in their business. The tools of their trade, is education and the taxpayers pay about 75% of the cost of their education when they got it. Yet they want the industry and agriculture, who have to have machinery and equipment to pay more sales tax to reduce property taxes on their homes.

He turned attention to SB807 and recognized Tom Severn to give a brief explanation of what the bill does.

SB807:AN ACT providing means to increase revenue producing state tax sources for distribution to unified school districts to reduce their reliance on revenue produced from the levy of property taxes; amending K.S.A. 70-3603, 79-3606, 79-3620, 79-3703 and 79-3710 and repealing the existing sections.

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

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Tom Severn said SB807 would repeal a number of exemptions in the sales tax statutes, 3603 and 3606 primarily, and would amend the allocation of the sales tax revenue, in such a way that the extra revenue would flow through to the school district advalorem tax reduction fund. The percentages that go through the other funds, that currently get money from the sales tax, the local advalorem tax reduction fund, the state highway fund, and county revenue sharing plan, would be adjusted so they would be held harmless, and receive the same money they would as under current law.

Between the time that the bill was requested and introduced, there may have been a few changes in it, as to what their proponents wanted among the exemptions. The bill will need some technical amendment to percentages, if exemptions in the first several sections are changed.

Chairman Thiessen we will call the proponents to SB807 first and he recognized Senator Reilly.

THE FOLLOWING CONFEREES ARE PROPONENTS.

Senator Edward Reilly said he appeared today to urge the committee to send SB807 to the full Senate for consideration. He urges the committee to withstand the pressure of special interest groups, to reinstate any particular exemption, and not to amend the bill, with the exemption that will later be noted by the Senator from Wyandotte County.

He said, reviewing the thought process that arrived at this proposal. (1) There is a lot of want by fellow Kansans for us to lower property taxes, by raising other taxes. (2) Substantial increases in sales taxes, income taxes and other taxes have been rejected by one or the other body of this legislature. (3) There is a want by many Kansans to provide property tax relief, it was on day one, of the regular session and it is now on the 100th day, the primary issue of concern, of the citizens of this State. (4) We have so narrowed our tax base, that any relief is at the expense of some narrow group of taxpayers. We must spread that responsibility of solving this crisis to the extent possible broadly and equitably. (5) We need an immediate response in addition to the long term relief that a constitutional amendment might provide.

Senator Reilly reviewed the nature of how some exemption repeals were chosen. (ATTACHMENT 1)

Senator Jack Steineger said he was struck by the Chairman's opening remarks. He referred to the committee room as the kitchen that has prepared meals over the past several years, and he felt it did no good to come to the "kitchen" and try to digest what has been produced for the people of Kansas. Particularly in some 10 to 20 counties, representing some 70% of the population of Kansas. He felt, as a result of the food produced in this kitchen, we have divisiveness through-out this State, marching on the Capitol.

We have come today, to try and ask the committee to change the recipes that they are providing for the majority of the people. We now have a State of unrest and unfairness in our tax structure, and we now have an opportunity to began to correct, and change the recipe that would meet with the majority of the people of this State.

He said, in the legislature we have pending, not only this bill which removes many of the exemptions and lets many other people pay sales tax, just as the family of 4, or the senior citizens pays the sales tax on his grocery bill. Some people are paying these taxes and others are not. This bill would eliminate many of those exemptions, and in addition, in this legislature we have a classification amendment that restores, a small part of the inventory back on the tax rolls, and we have everything in the kitchen that we need to solve this problem, but there is an alliance of farm organizations, KS Association of Commerce and Industry, that have been able to successfully keep their exemptions, that received through this legislature, the last several years at the expense of the majority of the citizens.

He said, perhaps there are (2) amendments needed in SB807. You will recall in addition to the \$150.M of tax relief that would be available, by virtue of the reduction of the state sales tax, that in addition there will be another \$60.M available through the expanded base of the local sales tax. This bill reports to dedicate the revenues from that expanded base of the local sales tax.

He said, the bill needs an amendment, that directs a mandate, that the local increase be dedicated to property tax relief. (ATTACHMENT 2)

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Chairman Thiessen asked Senator Steineger if he would offer his amendment on the floor of the Senate, because The President of the Senate asked us not to amend it, so we could get it to the floor and have action on it? Senator Steineger agreed to do this.

Robin Leech, Kansans for Fair Taxation said since the committee is not amending the bill, his testimony would not be appropriate. He said, the experience he has had this year in lobbying, he felt, it was time this committee starts looking at things. He said, it was interesting to go to the 1st meeting of KFFT, and see all kind of people, homeowners, business people, property owners and renters. They all had one common goal, at one time they had faith in this State's government, and they have begun to lose it. They read the newspapers everyday and are very aware of what is going on in Topeka and Washington.

It is difficult for them to understand, how everyone supports some kind of a tax to be raised, that they don't pay. Basically what KFFT agreed on, was to come up with some kind of a tax that everyone could pay something, and he said, apparently Mr. Chairman you don't agree with this, but he said, it is equally wrong on all the people of this State to leave a certain number of people out there, that don't pay. NO WRITTEN TESTIMONY

Linda Ferguson, representing Manhattan Small Business said she started a Coalition of KS Taxpayers, within one week, she said, she had 100 members, and all were homeowners, about $\frac{1}{4}$ to $\frac{1}{3}$ were business owners, and $\frac{1}{4}$ to $\frac{1}{3}$ were landlords. She said, she is all, a landlord, business owner and homeowner.

The people in this coalition are scared, they do not know what they are going to do next year. You are talking about taxing us, out of our homes, our businesses and out of our apartments, that we provide living quarters for other people.

SB807 is at least beginning to direct the issue of broadening the tax base. Right now only a few are carrying the burden, and that can't continue, as there are only a few of us left, after this year there may be less of us available to pay any taxes, then what? Maybe a worse situation than we have now. I applaud the fact that you are addressing some of the exemptions, but there are an awfully lot out there that have not been addressed. (NO WRITTEN TESTIMONY)

Phil Urban, KS Taxpayers Coalition said, they can support SB807 partially, because it is the only one we have seen so far, that is broadening the tax base, rather than raising other taxes to try to cure the tax problem. We feel, the tax base needs to be broadened, but we do not understand why it has not been dealt with sooner, and why it wasn't broadened more. We feel, any business, and we don't care what kind, that is there for a profit, should be charged sales tax. There are a lot of them out there, that are not required to do this, and there are a lot of us that are required to charge. Again, we are no special interest group, we are the People of Kansas. (NO WRITTEN TESTIMONY)

Dan Kane, a Shawnee County Resident said he is in full accord with SB807, and said he would pay any tax, you can increase the tax, broaden the base, and he said since 1950 he has not gone through a year that there was not any increase, and with the new valuations, the mill levy is going to creep and he said, property tax is a bureaucrat's dream, because you have the mill levy there, and you can adjust it, so you increase it every year, by property tax, to make up the short fall.

He said he has had ancestors here since 1859, and we have been property tax payers all that time and he said he is not going to stick around any longer and keep paying these property taxes. Other state's have better tax structures. (NO WRITTEN TESTIMON)

THE FOLLOWING CONFEREES ARE OPPONENTS OF SB807

Senator Paul "Bud" Burke, President of the Senate said, he thought it very important to put this matter to the floor, whether your a proponent or opponent. He thought, the issue needed to get to the floor so the whole Senate has an opportunity to make consideration on this very important policy. (NO WRITTEN TESTIMONY)

Allen Alderson, Attorney, Western Retail Implement and Hardware Association, turned in written testimony only. (ATTACHMENT 3)

Bob Corkins, Director of Taxation, KS Chamber of Commerce and Industry, said they support a roll back proposal, which they have testified on before, and sales exemptions

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should play a part of that roll-back, however they believe SB807 is an over-reactive approach to the problem. It intends to do everything in the roll-back to put the repeal on sales tax exemptions. Unfortunately KS sales tax base is already very popular with all of our neighboring State's. We don't give away any large sales tax exemption, that every other State in the region gets, and KS sales tax rate however, is lower than most of the other State's in the region. We have major concerns with some of these exemptions that have been included in the bill, some are very valuable to economic development to this State, and they have gained those exemptions over many many years of debate, and those exemptions have been supported with countless testimony, and by unbiased experts. (NOT WRITTEN TESTIMONY)

Terry Humphrey, KS Manufactured Housing Association said they oppose the provisions of SB807 that would repeal (3) sales tax exemptions that apply to manufactured housing. These are explained in her handout. (ATTACHMENT 4)

Trudy Aron, Executive Director, The KS Society of Architects, AIA said while taxing all services may seem like an equitable idea, it will have dire consequences for those in the design industry, architects, engineers, landscape architects, interior designers and others. These design firms are small businesses, our biggest architectural firm has just 50 employees. These firms experienced the same increases in their property taxes as other small businesses, however, unlike some, architects and other design professionals, having no inventories, received no tax savings from this repeal. (ATTACHMENT 5)

Timothy N. Etzel, President JETZ Service Co., Inc. said he would outline some of the reasons why this proposed tax on their industry is not justified. He said, it is the most regressive tax that you could possibly impose. It primarily affects the low income, the poor, students and the elderly.

He said, there are approximately 200,000 Kansas citizens that live in multi-family facilities that utilize coin-operated laundry equipment. If this regressive tax is passed on to these residents at 13.4% increase, how is that to be explained. If we do not pass the tax on to the consumer, then this simply becomes an income tax which has been my contention all along.

He asked, why the legislature is singling out previously exempt industries, and why not tax all services? (ATTACHMENT 6)

George Barbee, Executive Director-KS Consulting Engineers said as he reviewed the sales tax statutes it became evident to him 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 final retail transaction. (ATTACHMENT 7)

Mike Reece, State Director-Government Affairs, KS-AT&T, said businesses look to the cost of doing business in any state before locating in that state. AT&T feels that increasing the cost of telecommunications by the imposition of an additional tax, drives that cost up and therefore creates an economic disincentive to locating in KS vs. bordering states, like Missouri or Nebraska.

He said, interstate long distance is already taxed at a rate of 3% by the Federal Government. This means the imposition of a 4.0% intrastate rate would drive the tax rate to 7.0% for those businesses or residential consumers who find the use of long distance a necessity.

Revenue estimates of such a tax are approximately \$6.5M of which about 65% would fall directly on residential and small business consumers, the remainder falls on large business customers. (ATTACHMENT 8) Attached to Mr. Reece handout are letters in opposition to SB807 from Morris A. Brassfield, Regional Administrative Supervisor, Southern Region, Enron, Gas Pipeline Operating Company, Roger Smith, Director MIS, Learjet Corporation, Sid Miner, Assistant Vice President and Director, Fort Scott Group Operations Center.

Liberty Ford, Manager, Government Affairs, US Sprint said they would like to clarify a misconception that a sales tax on their service does not harm the, since it passed through on customers' bills. The customers, both corporate and residential very realistically perceive higher taxes simply as price increases. This decreases usage and has an impact on our bottom line.

He asked the committee to remember that telephone users already pay a 3% federal

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excise tax, which would combine with a state sales tax to total over 7%. When local taxes are added, the tax rate can approach 9%. (ATTACHMENT 9)

Ron Smith, KBA Legislative Counsel, said he had opposed service or sales taxes on legal services before, to this committee and he passed his handout. (ATTACHMENT 10)

Bob Storey representing Idelman Telemarketing, Wichita, said their concern is the same as everyone else before him, just too much taxes. Telemarketing and Telecommunications is a direct tax, which you put on business, which serves the consumers. Idelman Telemarketing, Inc. has over 1400 employees, located in Wichita, because KS **was** a good State for business, but that is not true today, and if this legislature keeps doing this, no new businesses will come here. This tax is not costing him as an attorney, because he passes it on, to the consumer. It is all going back to the people, the legislature is trying to protect, the people on the street. (NO WRITTEN TESTIMONY)

Pat Hubbell, representing the KS Railroad Association, said his attachment is the same one he has turned into 6 times before. He said, his handout is a listing of Cities in the State of Kansas, that the Santa Fe Railraod cut vouchers for in 1989, and he said, the railroad industry pays sales tax on all goods that are consumed in the State of Kansas, if consumed outside of Kansas, we do not pay sales tax, and these are goods that are purchased from Kansas vendors, and it makes little sense to them, to keep buying from Kansas vendors and ship it around the country, if they are going to have to pay a sales tax on it, when they can buy it from most any other State. He said, he has explained his handout before, and would just remind the members to look at it once again. (ATTACHMENT 11)

Donald P. Schnacke, Executive Vice President, KS Independent Oil and Gas Association said it has been estimated that their industry pays in excess of \$100.M in sales tax each year. Unlike some, our industry does not pass the sales tax along to the consumer.

He said, their industry has relied on the existing tax code for years. It provides for exemptions in the area of original construction and consumables. Just last year the legislature corrected an inequity arising from a court decision. The legislature declared explosives and drill bits as consumables and should be exempt from the tax. The Revenue Department suggested they be placed in the Code rather than be handled as they do under the consumable definition. SB807 would dip into a segment of consumables that are exempt. He referred to page 14 (RR) of SB807. (ATTACHMENT 12)

Mary Turkington, Executive Director-Ks Motor Carriers Association said they strongly oppose the provisions of SB807. Their industry's opposition is based specifically on the elimination of subsection (f) of Section (2) of SB807, but also questions the impact the proposed changes would have on the amount of sales tax dollars which are to be earmarked and utilized to fund the expanded KS highway program.

She said, perhaps the sponsors of this legislation will make clear at some future moment., the basis for the indiscriminate selection of those who would retain sales tax exemptions while other exemptions would be denied.

She said, they honestly believe its introduction raises false expectations of a "revenue stream" which will need to be appropriately addressed by this Legislature for general fund revenues in 1991. (ATTACHMENT 13)

Ed DeSoignie, Public Affairs Director-KS Contractors Association said, after reviewing SB807 it is their belief that enactment of the bill into law would produce significant distruptions in all sectors of the construction industry for many years to come. They base these observations on (2) significant policy changes made by the bill, explained in his handout, with (2) suggested amendments, Exhibits 1 and 2. (ATTACHMENT 14)

Tom Slattery, representing The Association of General Contractors of KS, said they represent the commercial builders contractors throughout the State. He said he would 2nd what Ed DeSoignie has testified, particularly in terms of your consideration of the amendments, he proposed to the committee. If this bill should go to the Senate and get in a conference committee, this amendment would provide that any contractor, who has entered into contract prior to September of 1990, would be exempted from this increased tax. If this is not done the effects will be devastating on any contractor, who has bid a job and awarded the job, and just getting started, and have to start again. (NO WRITTEN TESTIMONY)

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Bernie Koch, representing the Wichita Area Chamber of Commerce, said they do not support removal of the sales tax exemption for machinery and equipment. They believe it's been a strong incentive for KS manufacturers, particularly those in the Sedgwick County area, to purchase modern equipment which makes them more competitive.

This exemption helps retain present jobs and create new ones and he urged that it not be repealed. (ATTACHMENT 15)

Mary Ellen Conlee, representing KS Association for Small Business, said she had explained to the members, she represents, that many in the legislature believe that an exemption of sales or property tax for machinery and equipment is a "big business, special interest exemption." Many of these members, began their businesses in their garages. Some of those businesses now employ 50 or 100 people. Others are run by "Mom and Pop" a couple of sons, a couple of daughters and two or three other employees. They are living the American dream. They are building a business to pass on to their children.

These businesses may be different from a grocery store, a restaurant, a bowling alley or a day care center because as they grow they must compete nationally for business. In addition they are machinery intensive, with the machinery and equipment component generally valued 4 or 5 times higher than the land and building. The cost of doing business in KS impacts the competitiveness of their bids for work.

In spite of this difference there are a lot of similarities. The owners have invested their life's savings. They have signed their name on loans to purchase equipment and to provide working capital. (ATTACHMENT 16)

Janet Stubbs, Executive Director-Home Builders Association of KS said, to add to the cost of housing in order to reduce real property taxes seems contradictory to the legislative action taken earlier this session due to the expressed concern for affordable housing for all KS citizens.

It would appear there are unanswered questions which would be settled through Rules and Regs. For example, would the builder be charged on just material and labor only or would it be on the sale price of the home which would include overhead and profit and the cost of the lot. In the latter situation, even though sales tax on the commission of real estate agents is not included in this proposal, if tax is charged on the sale price of the home it would include this item plus landscaping and land. (ATTACHMENT 17)

T. L. Green, Attorney at Law, representing the Mid States Port Authority, said their specific exemption is still in SB807, however since its acquisition of part of the old Rock Island railroad, Mid States has only used the exemption contained in (bb) once. That occasion was in conjunction with a \$13,000,000 rehabilitation project commenced upon acquisition. The exemption saved Mid States approximately \$350,000, which was used to further improve the property to guarantee continued rail service in northwest and northcentral Kansas. The sales tax exemption on this project allowed the authority to install approximately 15,000 additional ties. Or assuring continued rail service on 20 miles of railroad.

He urged the committee to preserve section (bb) in 3606 for the future economic benefit of northwest and northcentral KS. (ATTACHMENT 18)

Ron Hein, representing American Advertising Federation and American Association of Advertising Agencies, said they oppose SB807 to the extent that it makes the professional services conducted by advertising agencies subject to the sales tax. Historically the sales tax has been a tax imposed on the consumer and collected by the retailer. The tax is not intended to be a tax upon the business that collects the tax, but is to be a tax which is passed on to the consumer.

If there is any doubt at all, we would ask that the exemption be left in so that this Department of Revenue or any future Department of Revenue will not interpret the action by this committee, if SB807 should pass, as legislative intent, that advertising agencies should be taxable by virtue of the deletion of the exemption. (ATTACHMENT 19)

Harriet J. Lange, Executive Director, KS Association of Broadcasters said their interest in SB807 relates to the proposed removal of the exemption language found in K.S.A. 793606 (pp) concerning the services provided by advertising agencies and broadcast stations.

The advertising process is complex, it many times includes interstate activities and numerous entities. The most talented of Department of Revenue personnel would

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have difficulty in determining who pays how much on what transactions, not to mention the burden it would place on small businesses in making the same determination.

A tax on advertising services would be counter-productive; it would pose administrative problems because of the complexity of the advertising process, and it could do economic harm to the state and its businesses. (ATTACHMENT 20)

Chairman Thiessen concluded hearings on SB807 and said if anyone that had not testified and wanted to turn in written statements, he would be glad to accept them, and he said in order to get SB807 before the committee, he recognized Senator Audrey Langworthy.

Senator Audrey Langworthy said it is with great reluctance, and with no endorsement, she moved to pass SB807, without recommendation, 2nd by Senator Francisco. The motion carried.

WRITTEN TESTIMONY WAS TURNED IN BY: (1) Pat, Barnes, KS Motor Car Dealers Association, ATTACHMENT 21. (2) T.C. Anderson, Executive Director, KS Society of CPAs ATTACHMENT 22. (3) Jerry Simpson, KS Lottery, ATTACHMENT 23.

Chairman Thiessen adjourned the meeting at 9:25 a.m.

GUEST LIST

COMMITTEE: SENATE ASSESSMENT & TAXATION

FRIDAY
DATE: 5-04-90

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
PAT BAWES	Topeka	Ks. Motor Car Dealers Assn.
PAT Hubbell	Topeka	KS RR ASSOC
Dee Likar	Topeka	KLA
Lyle Gray	Lea	HLA
Robert Emberson	Attawa	Met. Cont. Ed. Assn.
Bernie Koch	Wichita	Wichita Chamber
Tom Tunnell	Topeka	Kansas Brain & Hand Assn.
TIM ETZEL	Topeka	Coca Cola Assn. ASA
ROD ROD SOMMERS	"	"
Christy Young	Topeka	Topeka Chamber of
Kelate Burkhead	Buhler	AARP
GARY GRIPPEUR	Topeka	KDOT
Oliver Coulter	Topeka	Ks Contractors Assn.
Maue Turkington	Topeka	Kansas Motor Purchasers
Elk Moss	Great Bend KS	KANSAS Agg Producers
Glenn Casswell	Topeka	Am. Cancer Society, Ks Div.
Pat Huxon	Topeka	Am. Cancer Society, Ks Div.
Gale V. Lewis	Topeka	Kans. For Fair Tax.
Gary A. Matney	Topeka	Kans. for Fair Tax.
D. Larnick	240 N E 59	" "
Joanne Dow	Topeka	Citizens for ^{Govt.} Responsible
Mona Summer	Topeka	" " " "
George Barbee	Topeka	Barbee & Associates
Jeff Russell	Topeka	United Tel. Co. of KS
T.P. Anderson	Topeka	KSCPA

GUEST LIST

COMMITTEE: SENATE
ASSESSMENT & TAXATION

DATE: _____

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Kevin Allen	Ks. Motor Car Dealers Association	Topeka
Jack Glaves	W N Energy	W. Utility
Cynthia Mentzer	421 N. Linn	Topeka, KFFT
James Co. Metz	3540 NE Mariden Rd	Topeka, KFFT
Custom Metals	3540 NE Mariden Rd	Topeka, KFFT
Henry G. Metz	2935 S.W. LANE	Topeka, F.F.F.T.
Douglas E Johnston	1700 S.W. CRA #853	Lawrence, KS
Alvin H. Metz	6716 Caplesbury	Topeka, KS.
Jack Bengel	5720 N. Topeka	Topeka, KFFT
Phil Helms	301 Western Lane	Ks. Taxpayers Coalition
MARK A. BURSHART	TOPEKA	REVENUE
Merle Hice	Topeka	KACC
Tom Bell	Topeka	Ks. Hosp. Assn.
Alvin TORBERT	"	KAC
BUD GRANT	"	KCCI
Winnie Kingman	Topeka	Shawnee County
DOUG MARTIN	TOPEKA	" "
Pam Somerville	TOPEKA	KDOT
Jackie Oakes	Ks. Ind. Bus. & Prof. Assn. Topeka	KS Ind Bus Prof Assn
John Peters	Topeka	M. L. P. L. U. L. P. L.
Bill Curtis	Topeka	KASB
Smalley	"	KPA
Jim Lumley	TOPEKA	KPL
Fredy Owen	"	Kan Soc of Accountants
Bob Perkins	Topeka	KCCI

REMARKS TO THE SENATE ASSESSMENT AND TAXATION COMMITTEE

MAY 4, 1990

SENATOR EDWARD F. REILLY, JR.

I APPEAR HERE TODAY TO URGE THIS COMMITTEE TO SEND SB 807 TO THE FULL SENATE FOR CONSIDERATION. I WOULD URGE THE COMMITTEE TO WITHSTAND THE PRESSURE OF SPECIAL INTEREST GROUPS TO REINSTATE ANY PARTICULAR EXEMPTION AND NOT TO AMEND THE BILL WITH THE EXCEPTIONS I NOTE BELOW.

LET ME REVIEW THE THOUGHT PROCESS THAT ARRIVED AT THIS PROPOSAL.

FIRST, THERE IS NOT A WANT BY KANSANS FOR US TO LOWER PROPERTY TAXES BY RAISING OTHER TAXES.

SECONDLY, SUBSTANTIAL INCREASES IN SALES TAXES, INCOME TAXES AND OTHER TAXES HAVE BEEN REJECTED BY ONE OR THE OTHER BODY.

THIRDLY, THERE IS A WANT BY KANSANS TO PROVIDE PROPERTY TAX RELIEF. IT WAS PROBABLY ON DAY 1 OF THE REGULAR SESSION AND IT IS ON THIS THE 10th DAY OF THE "WRAP-UP SESSION," 110 CALENDAR DAYS LATER, THE PRIMARY ISSUE OF CONCERN TO OUR CITIZENS.

FOURTHLY, WE HAVE SO NARROWED OUR TAX BASE, THAT ANY RELIEF IS AT THE EXPENSE OF SOME NARROW GROUP OF TAXPAYERS. WE MUST SPREAD THE RESPONSIBILITY OF SOLVING THIS CRISIS TO THE EXTENT POSSIBLE BROADLY AND EQUITABLY.

FIFTHLY, WE NEED AN IMMEDIATE RESPONSE IN ADDITION TO THE LONG TERM RELIEF THAT A CONSTITUTIONAL AMENDMENT MIGHT PROVIDE.

I AM NOT GOING TO GO THROUGH EACH EXEMPTION REPEAL, BUT I WILL REVIEW THE NATURE OF HOW SOME WERE CHOSEN OVER OTHERS.

(1) THOSE ITEMS DEALING WITH COMPONENT PARTS THAT WOULD HAVE CREATED A TAX ON A TAX WERE NOT INCLUDED.

(2) GOVERNMENTAL PURCHASES WERE NOT INCLUDED.

(3) CERTAIN ECONOMIC DEVELOPMENT WAS NOT INCLUDED.

(4) ITEMS THAT FEDERAL LAW WOULD PROHIBIT THE APPLICATION
OF A SALES TAX WERE NOT INCLUDED.

TWO NEED TO BE MAINTAINED BECAUSE

HISTORY TELLS US THAT GOVERNMENTS CHANGE BECAUSE OF DISSATISFACTION
WITH TAX POLICY. THE FRENCH REVOLUTION, THE BOSTON TEA PARTY,
THE INITIATIVE OF CALIFORNIA PROPOSITION 13, AND THE KANSAS PROPERTY
TAX REVOLT OF 1990 ALL HAVE RESULTED BECAUSE GOVERNMENT DID NOT
CONCERN ITSELF WITH NOR BE RESPONSIBLE TO ITS CITIZENS.

WE CAN PREVENT OUR REVOLT BECOMING A REVOLUTION THROUGH
ENACTMENT OF SB 807.

Proposed Amendment to SB 807

On page 17, after line 10, by inserting a new section to read as follows:

"New Sec. 7. The amount of revenue distributed to any county or city in 1991 pursuant to the provisions of K.S.A. 12-187 et seq. in excess of 107% of the amount so distributed in 1989, shall be utilized solely to reduce the general fund property tax levy of such county or city. The amount of revenue so distributed in 1992, and all years thereafter, in excess of 107% of the amount distributed in the next preceding year shall be utilized solely to reduce the general fund property tax levy of such county or city. The director of accounts and reports shall adopt rules and regulations necessary to implement and insure compliance with the provisions of this section.";

By renumbering existing sections accordingly

ALDERSON, ALDERSON, MONTGOMERY & NEWBERY

ATTORNEYS AT LAW

1610 S.W. TOPEKA AVENUE

P.O. BOX 237

TOPEKA, KANSAS 66612-1840

W. ROBERT ALDERSON, JR.

ALAN F. ALDERSON

STEVEN C. MONTGOMERY

C. DAVID NEWBERY

JOSEPH M. WEILER

JOHN E. JANDERA

DANIEL B. BAILEY

TELEPHONE:

(913) 232-0753

FAX:

(913) 232-1866

MEMORANDUM

TO : Members of the Senate Assessment & Taxation Committee
FROM : Alan F. Alderson, Attorney, Western Retail Implement and
Hardware Association
RE : Senate Bill No. 807
DATE : May 4, 1990

Due to a previously-scheduled Court hearing, I am unable to appear on behalf of the Western Retail Implement and Hardware Association, an association having approximately 300 Kansas members. By this memorandum, however, I want to express our opposition to Senate Bill No. 807.

I will not attempt to address the merits of this bill as an answer to the perceived property tax crisis -- I will limit my remarks to that portion of the proposed legislation which has the most dramatic and drastic impact upon this state's implement dealers -- the elimination of the exemption for farm machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment.

We can only assume that each group whose ox is about to be gored will make its own appeal for a stay of execution. I would like to tell you what we perceive as being the consequences of the repeal of 79-3606(u). Before you eliminate the exemption for farm machinery and equipment, please consider the following;

1. The states of Arkansas, Iowa, Missouri, Oklahoma and Texas have exemptions for farm machinery and equipment. The sales tax rate in Colorado has been reduced to 3% on such farm machinery and equipment. The only state which is even close to Kansas and which imposes sales tax at a full rate (4%) on farm machinery and equipment, is the state of Nebraska.
2. One-third of Kansas dealers went out of business during the 1980's.
3. New farm equipment sales were down by 70% during the 1980's, but are now beginning to rebound.
4. The sales tax exemption for farm machinery and equipment has helped, and should be allowed to continue to help, Kansas farmers cut their equipment costs.
5. The sales tax exemption encourages Kansas farmers to stay at home and to buy their equipment from their hometown dealers. When dealing with pieces of equipment as expensive as those used by our Kansas farmers, the

SENATE ASSESSMENT AND TAXATION COMM
FRIDAY, MAY 4, 1990 ATTACHMENT 3

price differential which can be offered in a neighboring state by virtue of our imposition of Kansas retailer's sales tax on farm machinery and equipment, makes it well worth the drive to buy from a neighboring state. The sales tax on a \$70,000 combine is nearly \$3,000.

We realize that the amount of money which could be raised through the elimination of all sales tax exemptions may appear to be an attractive quick fix. It is also easy to rationalize this decision as simply "making a special interest group pay their fair share." This rationalization ignores two very important concepts:

1. The sales tax is not paid by special interest groups -- it is paid by Kansas consumers. Sales tax on farm machinery and equipment is paid by Kansas farmers.

2. There were very sound economic or other policy reasons for the enactment of most of these sales tax exemptions. The reasons for the exemption of farm machinery and equipment continue to be valid.

On behalf of the farm machinery and equipment dealers of Kansas, I urge you to take a very cautious approach to any proposal which would provide substantial competitive advantages to our neighboring states, and do not be fooled by any "quick fix" remedy which may have far-reaching and unintended consequences. We urge you to vote against SB 807.

KANSAS MANUFACTURED HOUSING ASSOCIATION

TESTIMONY BEFORE THE SENATE

ASSESSMENT AND TAXATION COMMITTEE

TO: Senator Dan Thiessen, Chairman and
Members of the Committee

FROM: Terry Humphrey, Executive Director
Kansas Manufactured Housing Association

DATE: May 4, 1990

The Kansas Manufactured Housing Association opposes the provisions of the Senate Bill 807 that would repeal three sales tax exemptions that apply to manufactured housing.

First, SB 807 repeals K.S.A. 79-3606 (dd) that deals with used manufactured housing. In 1985 the Kansas Legislature passed Senate Bill 152 which granted a sales tax exemption for people who purchase 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 this sales tax exemption corrected that problem. However, under SB 807 this inequity would be reinstated.

Secondly, SB 807 repeals K.S.A. 79-3606 (hh) that deals with new manufactured housing. In 1987 Senate Bill 309 was passed by the Kansas Legislature granting a partial sales tax exemption for new manufactured homes. Specifically, 40% of the retail cost of a new manufactured home was exempted from sales tax. This partial exemption was passed because site built housing only paid sales tax on materials used to construct the home and not on labor. Therefore, the 40% exemption for manufactured housing represents the labor in the home.

Thirdly, SB 807 repeals K.S.A. 79-3606 Section (v) which would apply sales tax to the lease or rental agreements for manufactured housing. However, the bill would not apply sales tax to the lease or rental agreements for apartments or single family homes.

While the major thrust behind the passage of these 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
FRIDAY, MAY 4, 1990 ATTACHMENT 4

The tax inequities that I describe in SB 807 are very serious and unfair when you consider that typically the people that either purchase or rent manufactured housing are in the low to moderate income. According to a 1988 study of manufactured home owners, the median income level of the household in 1987 was \$18,600.. Consequently, it makes no sense to tax this group of people simply because they choose a manufactured home.

Recently, at all levels of government the focus has been on the need for affordable housing. Currently the United States Congress is considering a 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. Consequently, if Kansas would begin to apply a sales tax to housing purchases it could negatively affect our ability to receive federal housing dollars in the future.

In conclusion, before you reinstate a sales tax on manufactured housing it is very important that you consider what affect this would have on low to moderate income people who already have difficulty obtaining home ownership. In addition, it is truly unfair that these home buyers would be charged sales tax on their home while the purchasers of a pre-owned site built homes would not. Finally, it is devastating to think that the Legislature would even consider applying a sale tax to individuals and families who by necessity, rent a manufactured home for shelter and not apply the same burden to renters of apartments or site built housing. Surely the result of this action would lead to greater numbers of homeless people and families.

I respectfully request that you reject the repeal of any sales tax exemption dealing with manufactured housing. Thank you.



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

OPPOSITION TO TAX ON ARCHITECTURAL SERVICES

The Kansas Society of Architects **OPPOSES** any legislation which would tax architectural services or other professional services.

While taxing all services may seem like an equitable idea, it will have dire consequences for those in the design industry - architects, engineers, landscape architects, interior designers, and others. These design firms are small businesses, our biggest architectural firm has just 50 employees. These firms experienced the same increases in their property taxes as other small businesses, however, unlike some, architects and other design professionals, having no inventories, received no tax savings from this repeal.

Many architectural firms design projects in more than one state. 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.

PRESIDENT
Edward M. Koser, AIA

PRESIDENT-ELECT
Eugene Kremer, FAIA

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F. Lynn Walker, AIA

PAST-PRESIDENT
Vance W. Liston, AIA

EXECUTIVE DIRECTOR
Trudy Aron

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.

Passage of this bill will increase the tax burdens of small businesses more than large businesses because these companies cannot provide the same services a large firm provides internally (like legal, accounting, advertising, etc.). 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.

SENATE ASSESSMENT AND TAXATION COMMITTEE
FRIDAY, MAY 4, 1990 ATTACHMENT 5

The tax will encourage 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). Those firms who remain in Kansas will add design professionals to their staffs and perform their own architectural and engineering services in house to avoid paying the tax to outside designer firms. This will reduce the number of design firms and accordingly, eliminate the income and sales taxes (on goods) these firms currently pay.

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.

Architects, along with other Kansans, have experienced our share of problems related to property reappraisal and classification. Taxes on professional services will only increase the problems by shifting tax burdens again.



CORPORATE OFFICE
(913) 354-7588

2514 KANSAS AVENUE
TOPEKA, KANSAS 66611

Professional Laundry Systems

May 4, 1990

TO: Senate Assessment and Taxation Committee

RE: Senate Bill #807 (Removal of exemption for coin-operated laundry services)

Dear Senator:

I apologize for being redundant concerning my strong belief on this issue. However, I feel so strongly about this subject that my conscience will allow nothing less.

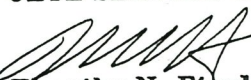
I would like again to outline some of the reasons why this proposed tax on our industry is not justified:

1. It is the most regressive tax that you could possibly impose. It primarily affects the low income, the poor, students and the elderly.
2. In order to collect the 4-5% being proposed our industry will have to raise prices by 13.4%, a 10¢ minimum increase on a 75¢ cycle. (See attached brochure.)
3. Washing clothes, (cleanliness) is a necessity not a luxury. To tax the right to cleanliness in a regressive situation is simply not right.
4. There are approximately 200,000 Kansas citizens that live in multi-family facilities (apartments) that utilize a coin-operated laundry equipment. If this regressive tax is passed on to these residents at 13.4% increase, how is that to be explained. If we do not pass the tax on to the consumer, then this simply becomes an income tax which has been my contention all along.
5. Why are you singling out (?) previously exempt industries? Why not tax all services?
6. The argument has been made that we are the last coin-operated industry not being taxed for sales. I have not heard the justification whether it is right or wrong, collectable or uncollectable, just that we are the last. I am not arguing the case for product vendors, however they do have control over the size of their products, as an example, four sticks of gum instead of five, smaller roll of life savers, smaller candy bar and so on. For our service can we stop our machine in the middle of the final spin and accomplish the same thing? Obviously no!

I am asking for your support in removing our industry from any consideration concerning the removal of our exemption. Vote no on any legislation which includes the removal of our exemption. Don't allow our industry to be sacrificed or our interests be compromised because of a larger goal. Please help! Please respond!

Yours Very Truly,

JETZ SERVICE CO., INC.


Timothy N. Etzel
President

SENATE ASSESSMENT AND
TAXATION COMMITTEE
FRIDAY, MAY 4, 1990
ATTACHMENT 6

Greater Kansas City
(816) 836-5650

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(402) 345-7760

Topeka
(913) 354-7588

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(719) 636-3928

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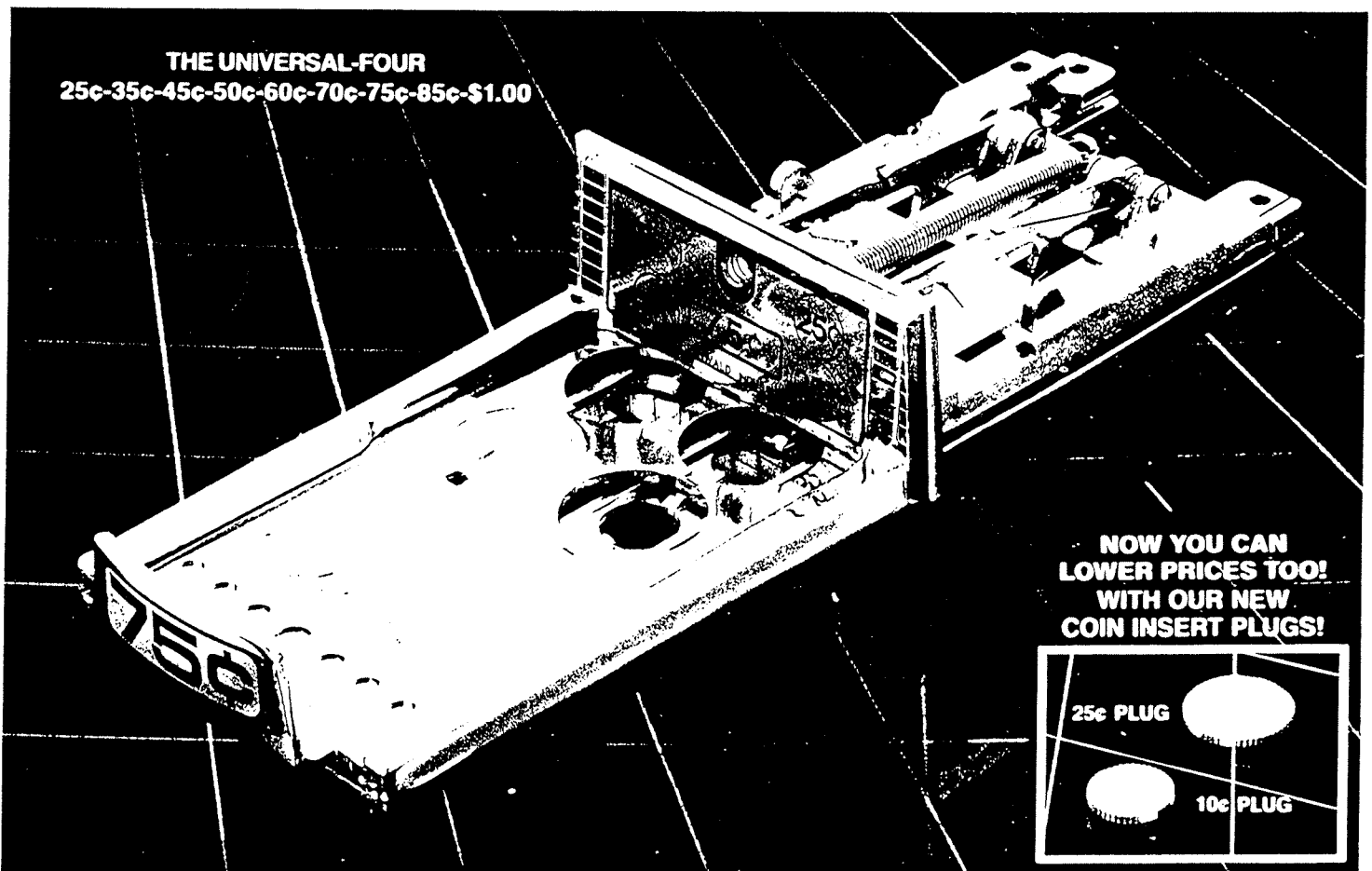
The Universal-Four gives you a choice of 9 pricing options: 25¢, 35¢, 45¢, 50¢, 60¢, 70¢, 75¢, 85¢, & \$1.00. You even have the added flexibility of lowering prices as well, with our recently introduced coin insert plugs.

The Universal-Four is built to last. For example, it has a thicker slide bar than most chutes, and a slide bed casting that extends the full length of the slide. Although it can handle

Four coins at one time, the Universal-Four has fewer parts for even greater reliability and longer life.

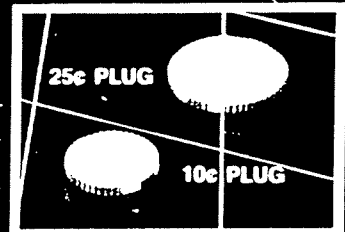
Because of certain features in its patented design, the Universal-Four gives you maximum protection against slugging and cheating. The Universal-Four offers you pricing flexibility for both your present and future needs. Universal-Fours are now available for immediate delivery, and can be factory set for any of the above mentioned pricing options. Universal-Four, not a purchase, an investment.

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

STATEMENT

Date: May 4, 1990
TO: Senate Committee on Assessment and Taxation
FROM: George Barbee, Executive Director
RE: **SB-807**

Mr. Chairman and members of the Committee, I am George Barbee, President of Barbee & Associates and today I am appearing before you on behalf of the Kansas Consulting Engineers.

The Kansas Consulting Engineers are opposed to SB-807.

This bill would tax engineering services under the sales tax provisions of the state statutes. Engineering services have not been taxed in the past because they are not listed as a taxable service.

As I reviewed the sales tax statutes it became evident to me 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 final 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 engineers 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. Taxes are currently being paid at the proper time when the final retail transaction is conducted on component parts of the project.

SENATE ASSESSMENT AND TAXATION COMMITTEE
FRIDAY, MAY 4, 1990 ATTACHMENT 7

AFFILIATED WITH:

Often times a public, tax exempt entity will merge with a private corporation to develop a project, area, building, etc. An example of such an agreement here in Topeka might be the transformation of the old auditorium into the Topeka Performing Arts Center. The city only provided funding for a percentage of the project after private donations were collected. A bookkeeping nightmare would be created in distinguishing which portions of the work performed for the center would be taxable and which portions would be tax exempt. Who is responsible for making this determination? This is not to mention the difficulty in determining taxability of any sub-contracts the design firm may enter into.

Before I continue, 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 are commonly summarized into four basic classifications: consultation, investigation, reports, project coordination and administration services.

The services included in these general classifications 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
- Basic Design Services

To provide any of the above services 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 geotechnical 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 on the cost of the sales tax?

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.

To compound the problem, KCE is made up of several firms which have offices on both sides of the Kansas/Missouri border. Also, many of our firms are active in national and international projects. We believe a tax on services would simply result in firms deferring taxable projects, both in and out-of-state, to their out-of-state branch offices. Smaller firms who do not have the luxury of out-of-state branch offices will be at a serious disadvantage when competing for design projects with a 4% added to their cost of services.

In both cases, the result is lost workers and jobs in the state of Kansas. Losing their ability to compete, smaller firms may be forced to cut staff size or even go out of business, while large branch offices may be reduced and employees transferred to states with more competitive business climates. You don't have to be a genius to figure that lost jobs and workers translates into lost income tax and sales tax revenue for the state of Kansas.

The Kansas Consulting Engineers are also opposed to SB-807.

SB-807 does not include a provision to tax professional services, something for which we are truly grateful. However, we must oppose the bill due to the provision which reduces the general fund transfer to the highway program. KCE has worked diligently the previous three years to secure a meaningful highway improvement program.

Mr. Chairman, Thank you for the opportunity to speak to these issues, and I would be glad to respond to questions.



Mike Reecht
State Director
Government Affairs
Kansas

Capitol Tower
400 SW 8th Street, Suite 301
Topeka, KS 66603
Phone (913) 232-2128

TESTIMONY ON BEHALF OF AT&T

SENATE BILL 807

MIKE REECHT

Businesses look to the cost of doing business in any state before locating in that state. AT&T feels that increasing the cost of telecommunications by the imposition of an additional tax, drives that cost up and therefore creates an economic disincentive to locating in Kansas versus bordering states, like Missouri or Nebraska.

In fact, of the states bordering Kansas, only Oklahoma has instituted a state sales tax on interstate long distance, but Oklahoma limited the tax to basic Long Distance thus preserving the exemption for high volume business customers.

Interstate long distance is already taxed at a rate of 3% by the Federal Government. This means the imposition of a 4.0% intrastate rate would drive the tax rate to 7.0% for those businesses or residential consumers who find the use of long distance a necessity.

Revenue estimates of such a tax are approximately \$6.5 million of which about 65% would fall directly on residential and small business consumers, the remainder falls on large business customers.

Kansas has been successful in attracting firms specializing in telemarketing and reservation related services for two basic reasons. First, Kansas' geographic location provides a lower cost of telecommunications services. In addition, the flat accent of our workforce is seen as an asset in contact with customers nationwide. Currently this industry provides approximately 2,000 jobs statewide. Several other large telemarketing operations are currently looking at Kansas for site locations. Those firms have indicated that the imposition of a state sales tax would negatively influence their decision to locate in the state.

I urge your careful consideration before recommending a tax that creates an economic disincentive for business development and an additional economic hardship on those residential customers who need to make long distance interstate calls.

SENATE ASSESSMENT AND TAXATION COMMITTEE

FRIDAY, MAY 4, 1990 ATTACHMENT 8



Mike Reecht
State Director
Government Affairs
Kansas

Capitol Tower
400 SW 8th Street, Suite 301
Topeka, KS 66603
Phone (913) 232-2128

SENATE BILL
807

PROPOSED STATE SALES TAX
ON INTERSTATE LONG DISTANCE
FACT SHEET

- A proposed sales tax on the interstate long distance residential and business ratepayer is an economic development disincentive for the state, in that it drives the price for conducting telecommunications business in the state higher relative to other bordering states.
- Interstate long distance is currently subject to a Federal Excise Tax of 3%. Under the provision of this bill, imposition of a state sales tax would subject interstate long distance to a 7.0% tax rate for Kansans.
- Imposition of a state sales tax on interstate calls would generate approximately \$6.5 million in additional taxes, 65% of which would be borne by residential customers. To many of these customers, long distance is not a luxury, but a necessity.
- Sales tax on interstate calls have not been established in the surrounding states of Missouri, Colorado, and Nebraska. Oklahoma implemented a state tax on interstate calling for Message Toll Service only, which does not impact large business customers.
- The Missouri legislature defeated a similar measure last year, as well as in the current session.
- Several industries have located in the Wichita and Lawrence areas and their sole business purpose is interstate telemarketing (sales) operations. Certainly the cost of doing business including telecommunications costs, were major factors in their location decision.
- The entire telephone industry would suffer economic consequences of increased prices and resulting lower call volumes. Long distance carriers would lose toll revenues; Local exchange companies would lose access charges.
- The collection of the tax is not completely effective. Users of private networks may avoid the tax. The tax could encourage firms to bypass the conventional telephone network which would hurt remaining users because they are left to bear the total cost of the toll network.

ENRON

Gas Pipeline Operating Company

2130 North Highway 83 Liberal, Kansas 67901 (316) 626-2200

March 12, 1990

Representative Keith Roe
House Taxation Committee

Dear Chairperson:

Enron Gas Pipeline Operating Company is opposed to a tax on interstate telecommunications services, and we are actively pursuing to defeat this provision. While we realize that a tax on interstate telecommunications services may help meet short-term revenue objectives of the state, the long-term effect on the Kansas economy, and on our business, will be negative.

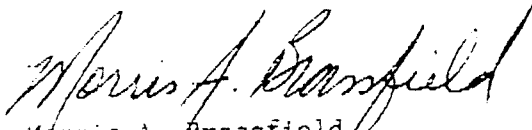
Our community, Liberal (Seward County) Kansas, has some of the most advance electronic switchgear installed by A.T. & T. in the country. The community, in an effort to stimulate the economy, has been pursuing telecommunication companies to utilize this equipment. This sales tax could effectively destroy those efforts.

Imposition of a state sales tax on interstate calls would generate approximately six to seven million in additional tax revenue, 65% of which would be born by residential customers directly within this state. To many of these customers, long distance is not a luxury but a necessity.

Interstate long distance service is already subject to a Federal Excise Tax of 3%. Imposition of a state sales tax would subject interstate long distance to a 7.5% tax rate for Kansans.

Please vote "NO" on HB2858.

Sincerely,



Morris A. Brassfield
Regional Administrative Supervisor
Southern Region



March 7, 1990

Taxation Committee
Keith Roe
Chair-Person
Kansas House of Representatives

Dear Mr. Keith Roe

Learjet Corporation has received notification of a House Bill #2858, which among its provisions would impose a 4.25 percent sales tax on interstate telephone or telegraph services. Interstate long distance is currently subject to a Federal Excise tax of 3 percent. Imposition of a state sales tax would subject interstate long distance to a 7.25 percent tax rate for Kansans.

The overall direction for the state of Kansas should be to attract industry. Increases in our overall taxation within the state of Kansas is not attractive for industry, especially when the proposed tax bill (#2858) would create an additional cost of \$4.25 for every \$100.00 of interstate calling. A large amount of our business activity is conducted by phone, both voice and fax.

Our position would be to eliminate the proposed tax bill of 4.25 percent for interstate telecommunications. We would appreciate your cooperation and concurrence in rejecting the proposal.

Sincerely,

A handwritten signature in cursive script that reads "Roger Smith".

Roger Smith, Director MIS
LEARJET CORPORATION

03/12/90

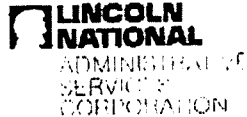
15:15

LINCOLN NATIONAL FT SCOTT RCPC

002

Marion J. Ymer
Assistant Vice President and Director
Fort Scott Group Operations Center

Lincoln National Administrative Services Corporation
1000 North Lincoln
Fort Scott, Kansas 66701
316-773-1111



March 12, 1990

Representative Keith Roe
Chairman of the House Taxation Committee
Topeka, KS

Dear Representative Roe:

It has come to our attention that legislation has been introduced (House Bill 2858), which among its provisions, would impose a 4.25% sales tax on interstate telephone service.

Lincoln National Administrative Services Corporation in Fort Scott, Kansas is a division of Lincoln National Corporation that processes Group Health Claims for policyholders from all across the nation. The interaction with our claimants, policyholders, marketing, and corporate offices is essential to our operation and a major operational expense item. Our average monthly telephone expenses are \$25,000.00 for voice transmissions. In addition, we are a heavy data transmission user.

This office was established in Kansas because of the lower operating expenses. We are very much against the proposed legislation. We need to do everything we can to attract industry to Kansas, not add another roadblock.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Marion J. Ymer', with a horizontal line underneath.

Marion J. Ymer,
Assistant Vice President and Director
Fort Scott Group Operations Center

SM/dkc

Corporation
 1520 E. Rochelle Blvd.
 P. O. Box 152051
 Irving, TX 75015-2051
 214 506-1000



Before the
 Kansas State Senate
 May 4, 1990

US Sprint would like to thank the committee for this opportunity to testify in favor of retaining the sales-tax exemption for long-distance service.

US Sprint employs over 2,000 in Kansas. Our annual payroll is over \$50 million. Sprint Services recently added a \$1 million fax operation to its operator services in Overland Park. We of course spend heavily with area suppliers, vendors, and utilities. Obviously, US Sprint has prospered in Kansas's favorable tax environment, where business can thrive.

We would like to point out the three main areas in which, in our view, a tax on interstate long-distance service would be detrimental to Kansas.

First, a state's tax climate is critical to its economic development. Because of the way American industry is changing, taxes on interstate long-distance service are a particular disincentive to economic development.

Service industries are supplanting manufacturing as the growth industry in America. These new industries critically depend on sophisticated telecommunications, which can amount to as much as 40% of their cost of doing business. Keeping these costs reasonably priced is a very real drawing card to companies considering locating or remaining in Kansas. An increase in long-distance taxes can make a significant difference. In fact, a Coopers & Lybrand study estimates that for every 1% increase in telecommunications cost, several thousand jobs are jeopardized or lost.

Second, we would like to clarify a misconception that a sales tax on our service does not harm us, since it passed through on customers' bills. Our customers, both corporate and residential, very realistically perceive higher taxes simply as price increases. This decreases usage and has an impact on our bottom line.

Lastly, the public interest requires awareness that long-distance service is no longer the prerogative of large corporations or more affluent subscribers. Since divestiture, elderly and low-income citizens show a dramatic increase in long-distance usage; they are by far the fastest-growing segments of the long-distance market. Being less mobile for financial or health reasons, these subscribers can now depend on long distance to maintain ties with distant family and friends. Long-distance taxes are thus regressive, placing the heaviest burden on the very people who can least afford it.

Please remember that telephone users already pay a 3% federal excise tax, which would combine with a state sales tax to total over 7%. When local taxes are added, the tax rate can approach 9%.

In closing, US Sprint appreciates the opportunities Kansas gives us to flourish, and we in turn are proud to contribute to the growth of the state.

SENATE ASSESSMENT & TAXATION
 FRIDAY, MAY 4, 1990

Liberty Ford
 Liberty Ford
 Manager, Government Affairs/
 Southern Division
 ATTACHMENT 9

M E M O R A N D U M

TO: Members, Senate Tax Committee

FROM: Ron Smith, KBA Legislative Counsel

SUBJ: SB 807; service tax on lawyers DATE: May 4, 1990

Again, KBA opposes service or sales taxes on legal services. It raises the following policy questions:

1. If the goal of SB 807 is property tax reductions primarily to the business community, how is that logically accomplished by an increase on legal and accounting services used primarily by the business community, especially small businesses?
2. A service tax hits the client seeking legal services, not the lawyer. These clients do not always choose to seek legal advice. Is it wise public policy that adversity be taxable?
3. The state does not now levy a tax on the widow's portion of an estate. Is it the intent of the legislature that "widows and orphans" will have an additional portion of an estate go to pay the state because they necessarily had to hire an attorney and accountant to probate the estate?
4. Is it wise public policy that women, desperately needing legal services in order to get their nonsupportive ex-husband to pay child support, must also pay a tax on those legal fees?
5. Why is it prudent tax policy that small vulnerable businesses, who provide most of the new jobs in Kansas but must hire legal and accounting services privately, pay an additional tax, yet large businesses who can hire lawyers and accountants in-house, can avoid the tax?
6. In many instances, this state tax would be burdening a federal right, such as bankruptcy filings or legal services to press a civil rights claim under federal statutes. The Supremacy clause of the U.S. Constitution may prohibit such burdens.
7. Interstate taxation of legal services will be a significant administrative problem. Will a Kansas "use" tax solve that problem?
8. The contingent fee will not be taxed if the plaintiff is unsuccessful. However, defendants -- win or lose, and regardless of the merits of the claim -- pay a tax. Does this not burden already high insurance premiums in addition to the state's current premium tax?
9. Administrative costs in the legal sector alone will diminish the estimated revenue generation capability of a service tax on legal services. Administration of legal services taxes will be difficult.

We urge legal services be stricken from the bill. Thank you.

SENATE ASSESSMENT AND TAXATION COMMITTEE
FRIDAY, MAY 4, 1990 ATTACHMENT 10

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

JANUARY 20 1990
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VENDOR	CITY	STATE	VENDOR	CITY	STATE
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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 AH	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
DURING 1989

JANUARY 27 1990
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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	ANTHONY	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 BUILDE	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
DURING 1989

JANUARY 27 1990
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VENDOR	CITY	STATE	VENDOR	CITY	STATE
CITY OF BELLE P	BELLE PLAI	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
BARSCH 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 IMPLEME	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 IMPLEME	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 ELECT	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	FELTIER FOUNDRY	CONCORDIA	KS
NAPA AUTO PARTS	CHANUTE	KS	POSTMASTER	CONCORDIA	KS
NEELY BATTERY C	CHANUTE	KS	RITE-WAY LINEN	CONCORDIA	KS

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

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
SKYLINE ""66" S	CONCORDIA	KS	KEY PRINT OFFIC	DODGE CITY	KS
KOEHNS SERVICE	COPELAND	KS	KLEIN'S SURVEYI	DODGE CITY	KS
CHASE COUNTY NO	COTTONWOOD	KS	LARRY'S MOWER S	DODGE CITY	KS
DIEKER OIL COMP	COTTONWOOD	KS	MAUPINS TRUCK P	DODGE CITY	KS
KANSAS GRAPHICS	COTTONWOOD	KS	MEAD BUILDING C	DODGE CITY	KS
PEACOCK OIL CO	COTTONWOOD	KS	NORTHEND DISPOS	DODGE CITY	KS
STANDARD SERVIC	COTTONWOOD	KS	OK TIRE INC	DODGE CITY	KS
TRAYER OIL COMP	COTTONWOOD	KS	POSTMASTER	DODGE CITY	KS
MORRIS COUNTY	COUNCIL GR	KS	RAM LIMITED	DODGE CITY	KS
NEOSHO CONSTRUC	COUNCIL GR	KS	RAM LTD	DODGE CITY	KS
HOARD OIL COMPA	COURTLAND	KS	RAY OMO INCORPO	DODGE CITY	KS
GREAT PLAINS WH	DE SOTO	KS	SILVER SPUR LOU	DODGE CITY	KS
CENTRAL MANUFAC	DERBY	KS	SOUTH DODGE 66	DODGE CITY	KS
HERSHEY READY M	DERBY	KS	STANION WHOLESA	DODGE CITY	KS
HIDDEN LAKES	DERBY	KS	STEWART PLUMBIN	DODGE CITY	KS
INSTANT TIRE SE	DERBY	KS	SUPERIOR FENCE	DODGE CITY	KS
KEELER SEPTIC S	DERBY	KS	TED'S LOCK SERV	DODGE CITY	KS
WAYMAN OIL DIST	DERBY	KS	THE T.M. DEAL L	DODGE CITY	KS
CITY OF DESOTO	DESOTO	KS	TURN-A-ROUND	DODGE CITY	KS
STEVE'S MEAT MA	DESOTO	KS	WESSEL IRON & S	DODGE CITY	KS
A-1 GLASS COMPA	DODGE CITY	KS	WESTERN BRAKE A	DODGE CITY	KS
A-1 RADIATOR SE	DODGE CITY	KS	WINANS OIL COMP	DODGE CITY	KS
AMERICAN ELECTR	DODGE CITY	KS	WINNIE'S INC	DODGE CITY	KS
B R C BEARING C	DODGE CITY	KS	MORAN IMPLEMENT	DOVER	KS
BEHEE'S INC	DODGE CITY	KS	ATCHISON COUNTY	EFFINGHAM	KS
BIG A AUTO PART	DODGE CITY	KS	AUTO TRUCK SERV	EL DORADO	KS
BIG A AUTO PART	DODGE CITY	KS	BADWEY OIL COMP	EL DORADO	KS
BRENT MAGUIRK	DODGE CITY	KS	BIG A SUPPLY CO	EL DORADO	KS
BROCE CONSTRUCT	DODGE CITY	KS	BUTLER COUNTY W	EL DORADO	KS
CHRIS TRACTOR W	DODGE CITY	KS	CITY OF EL DORA	EL DORADO	KS
CONTEMPORARY TO	DODGE CITY	KS	EL DORADO CAB C	EL DORADO	KS
D.S. & D. ELECT	DODGE CITY	KS	ELDON RUCK	EL DORADO	KS
DILLONS #1	DODGE CITY	KS	HOME LUMBER AND	EL DORADO	KS
DODGE CITY AUTO	DODGE CITY	KS	INTERNATIONAL P	EL DORADO	KS
DODGE CITY CONC	DODGE CITY	KS	JAHNEY TRACTOR	EL DORADO	KS
DODGE CITY COOP	DODGE CITY	KS	LEWIS & WEST, I	EL DORADO	KS
DODGE CITY FARM	DODGE CITY	KS	M AND M FUEL CO	EL DORADO	KS
DODGE CITY FIRE	DODGE CITY	KS	NAPA AUTO PART	EL DORADO	KS
DODGE CITY MEAT	DODGE CITY	KS	P AND T MACHINE	EL DORADO	KS
DODGE CITY OFFI	DODGE CITY	KS	PREWIT SEPTIC T	EL DORADO	KS
DODGE CITY RADI	DODGE CITY	KS	ROY VICKERY	EL DORADO	KS
FOLEY TRACTOR C	DODGE CITY	KS	RUSH PLUMBING A	EL DORADO	KS
FORD COUNTY ERU	DODGE CITY	KS	SILVER PLUMBING	EL DORADO	KS
FORD COUNTY LAN	DODGE CITY	KS	SKELGAS	EL DORADO	KS
FORD COUNTY WEE	DODGE CITY	KS	STEEVE'S HEATING	EL DORADO	KS
GREAT WESTERN T	DODGE CITY	KS	VIC'S GLASS AND	EL DORADO	KS
HAROLD LUCAS AN	DODGE CITY	KS	WIEBE TIRE & SU	EL DORADO	KS
HILTS INCORPORA	DODGE CITY	KS	GRABER BROTHERS	ELBING	KS
INTERSTATE BATT	DODGE CITY	KS	BANKS CONSTRUCT	ELDORADO	KS
J-A-G CONSTRUCT	DODGE CITY	KS	DEMO SALES, INC	ELDORADO	KS
JB'S MOBILE WAS	DODGE CITY	KS	JANNEY'S NAPA	ELIDORADO	KS
K & M TOOL & EQ	DODGE CITY	KS	GORE INC	ELKHART	KS
K AND M TOOL &	DODGE CITY	KS	MUSSER OIL COMP	ELKHART	KS

VENDOR PURCH BY VENDOR, BY CITY, BY STATE
DURING 1989

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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	DUONAN 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 6	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
DURING 1980

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VENDOR	CITY	STATE
MACHINE SUPPLY	GARDEN CIT	KS
MID-WEST CRANE	GARDEN CIT	KS
MID-WEST FLECTR	GARDEN CIT	KS
NAAB ELECTRIC I	GARDEN CIT	KS
P.B. HOIDALE CO	GARDEN CIT	KS
ROBINSON OIL CO	GARDEN CIT	KS
SIMMONS AUTO PA	GARDEN CIT	KS
SMITH SAND CO I	GARDEN CIT	KS
STANDARD SUPPLY	GARDEN CIT	KS
SUNFLOWER MACHI	GARDEN CIT	KS
TIME TOOL RENTA	GARDEN CIT	KS
VERN COX FRAME	GARDEN CIT	KS
FARMERS CO-OP E	GARDEN PLA	KS
FARMERS COOPERA	GARDEN PLA	KS
CMJ-GARDNER	GARDNER	KS
CRIST TRUCKIN-E	GARDNER	KS
JERRY HIATT	GARDNER	KS
METAL DOORS AND	GARDNER	KS
MOTOROLA C AND	GARDNER	KS
REX'S TIRE CENT	GARDNER	KS
ANDERSON COUNTY	GARNETT	KS
GEM FARM CENTER	GARNETT	KS
LYBARGER OIL CO	GARNETT	KS
WOLKEN OIL CO	GARNETT	KS
SEKAN ASPHALT S	GAS	KS
GUSTUS MANUFACT	GENESE	KS
CITY OF GIRARD	GIRARD	KS
CONTECH	GODDARD	KS
MCPHERSON WRECK	GRANTVILLE	KS
AARON'S REPAIR	GREAT BEND	KS
ACME IRON AND M	GREAT BEND	KS
BARTON COUNTY W	GREAT BEND	KS
BECKER TIRE & T	GREAT BEND	KS
BEST WESTERN AN	GREAT BEND	KS
BIG A AUTO PART	GREAT BEND	KS
BIRD OIL COMPAN	GREAT BEND	KS
BLACK ANGUS STE	GREAT BEND	KS
C. V. CALE INC	GREAT BEND	KS
CITY ICE	GREAT BEND	KS
DIESEL EQUIPMEN	GREAT BEND	KS
ESSMILLER OIL C	GREAT BEND	KS
ESTES TRASH SER	GREAT BEND	KS
FOLEY TRACTOR C	GREAT BEND	KS
GARBS WELDING I	GREAT BEND	KS
GREAT BEND AUTO	GREAT BEND	KS
GREAT BEND COOP	GREAT BEND	KS
GREAT BEND OFFI	GREAT BEND	KS
IBT INCORPORATE	GREAT BEND	KS
INDUSTRIAL BEAR	GREAT BEND	KS
INGERSOLL'S AUT	GREAT BEND	KS
JIMLO GLASS INC	GREAT BEND	KS
KANSASLAND TIRE	GREAT BEND	KS
MARMIE MOTORS I	GREAT BEND	KS

VENDOR	CITY	STATE
MCCORDS MOWING	GREAT BEND	KS
MOEDER OIL COMP	GREAT BEND	KS
PARTS INCORPORA	GREAT BEND	KS
PISTOL PETES NU	GREAT BEND	KS
RUBE'S AIR COND	GREAT BEND	KS
SCRANTON MACHIN	GREAT BEND	KS
SPECIALTIES, IN	GREAT BEND	KS
STANION WHOLESA	GREAT BEND	KS
STEVE'S STANDAR	GREAT BEND	KS
STONE SAND COMP	GREAT BEND	KS
STRAUB CASE-INT	GREAT BEND	KS
STRAUB INTERNAT	GREAT BEND	KS
SUNFLOWER BACKH	GREAT BEND	KS
THE JIMMIE JONE	GREAT BEND	KS
THREE D LUMBER	GREAT BEND	KS
TURNER ELECTRIC	GREAT BEND	KS
VONFELDT WELDIN	GREAT BEND	KS
WAGGONER WEED C	GREAT BEND	KS
WATERS HARDWARE	GREAT BEND	KS
WESTERN TRUCK E	GREAT BEND	KS
WESTHOFF SAND C	GREAT BEND	KS
KIOWA COUNTY NO	GREENSBURG	KS
CITY OF HALSTEA	HALSTEAD	KS
ANTHONY FARMER	HARPER	KS
ANTHONY-HARPER	HARPER	KS
CENTEL CORPORAT	HARPER	KS
D AND S EQUIPME	HARPER	KS
HALL INDUSTRIAL	HARPER	KS
HALL MACHINE WE	HARPER	KS
HARPER COUNTY H	HARPER	KS
HARPER READY-MI	HARPER	KS
HARPER SERVICE	HARPER	KS
HI-GRADE SAND C	HARPER	KS
J AND P ELECTRI	HARPER	KS
JACOB'S RADIATO	HARPER	KS
N. & J. SAHITAT	HARPER	KS
RICKE'S TRU-VAL	HARPER	KS
RICKE'S HOME CEN	HARPER	KS
RON'S 66 SERVIC	HARPER	KS
TERRY S AUTO SU	HARPER	KS
TERRY'S AUTO SU	HARPER	KS
THE CITY OF HAR	HARPER	KS
WELCH MACHINE &	HARPER	KS
YOUNG FABRICATO	HARPER	KS
HAVEN REDI MIX	HAVEN	KS
HAYS FIRE EQUIP	HAYS	KS
SPORTSWEAR IMPR	HAYSVILLE	KS
DELTA TIRE	HERINGTON	KS
BITIKOFER RADIA	HESSTON	KS
HESSTON BUSINES	HESSTON	KS
HESSTON ELECTRI	HESSTON	KS
HESSTON MACHINE	HESSTON	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 HARDWA	HUTCHINSON	KS
PAPPAS CONCRETE	HOLCOMB	KS	WICHITA WELDING	HUTCHINSON	KS
HENRY BROTHERS	HOLTOM	KS	ARCTIC ICE COMP	INDEPENDEN	KS
SCHEID INC	HOLTOM	KS	ASHCRAFT TIRE C	INDEPENDEN	KS
HOLYROOD COOPER	HOLYROOD	KS	BARNHART OIL CO	INDEPENDEN	KS
DOWNNEY REPAIR	HOPE	KS	DAVIS CONTRACTI	INDEPENDEN	KS
C-T MACHINE SHO	HUGOTON	KS	DENNIS OIL COMP	INDEPENDEN	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 EBELING 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	AMINO BROTHERS	KANSAS CIT	KS
MURDOCK SUPPLY	HUTCHINSON	KS	APAC-KANSAS, IN	KANSAS CIT	KS
ONTJES VENDING	HUTCHINSON	KS	ARGENTINE SMALL	KANSAS CIT	KS
ORKIN EXTERMIHA	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	VENDOR	CITY	STATE
AT & T	KANSAS	CIT KS	FIRESTONE STORE	KANSAS	CIT KS
B AND HESTER, I	KANSAS	CIT KS	FOREST VIEW LAN	KANSAS	CIT KS
B C MC DONALD A	KANSAS	CIT KS	FRANK MULICH HA	KANSAS	CIT KS
B C MCDONALD AN	KANSAS	CIT KS	GARD CORPORATIO	KANSAS	CIT KS
B F GOODRICH TI	KANSAS	CIT KS	GARD OIL PRODUC	KANSAS	CIT KS
B. C. MAC DONAL	KANSAS	CIT KS	GEAR HEADQUARTE	KANSAS	CIT KS
B-S STEEL OF KA	KANSAS	CIT KS	GEIGER READY MI	KANSAS	CIT KS
B-S STEEL OF KA	KANSAS	CIT KS	GENUINE NAPA AU	KANSAS	CIT KS
BEARING HEADQUA	KANSAS	CIT KS	GRAGG'S PAINT C	KANSAS	CIT KS
BEAVER DRILL AN	KANSAS	CIT KS	GRAGG'S PAINT C	KANSAS	CIT KS
BEELER FLOORING	KANSAS	CIT KS	H. B. FULLER CO	KANSAS	CIT KS
BERNIE ELECTRIC	KANSAS	CIT KS	HAL REED COMPAN	KANSAS	CIT KS
BOB UNITED SUPE	KANSAS	CIT KS	HALCO INCORPORA	KANSAS	CIT KS
BOB'S UNITED SU	KANSAS	CIT KS	HANLON CHEMICAL	KANSAS	CIT KS
BORBEIN YOUNG A	KANSAS	CIT KS	HARCROS CHEMICA	KANSAS	CIT KS
BRAD RAGAN INCO	KANSAS	CIT KS	HEATHWOOD OIL C	KANSAS	CIT KS
BRENCO BEARING	KANSAS	CIT KS	HICK'S ELECTRIC	KANSAS	CIT KS
BRENCO INCORPOR	KANSAS	CIT KS	HILTI INCORPORA	KANSAS	CIT KS
BUREAU OF LAND	KANSAS	CIT KS	HINCKLEY AND SC	KANSAS	CIT KS
C & C SALVAGE S	KANSAS	CIT KS	INLAND QUARRIES	KANSAS	CIT KS
C & C SERVICES	KANSAS	CIT KS	INNOVATIVE SYST	KANSAS	CIT KS
C AND K OFFICE	KANSAS	CIT KS	INTER-STATE LUB	KANSAS	CIT KS
CALICO'S UNLIMI	KANSAS	CIT KS	J AND A INDUSTR	KANSAS	CIT KS
CANFIELD AND JO	KANSAS	CIT KS	J M J PROJECTS	KANSAS	CIT KS
CANNON TOOL KAN	KANSAS	CIT KS	JIMMEL'S AUDIO-	KANSAS	CIT KS
CBF COMMERCIAL	KANSAS	CIT KS	JIMS LOCK AND S	KANSAS	CIT KS
CECIL'S SIGN SE	KANSAS	CIT KS	JOHNSON CONTROL	KANSAS	CIT KS
CENTRAL PLAINS	KANSAS	CIT KS	JORBAN RISCO	KANSAS	CIT KS
CENTURY LABRATO	KANSAS	CIT KS	K. C. GRAPHICS	KANSAS	CIT KS
CHEM-TROL INCOR	KANSAS	CIT KS	K.C. CALBRATION	KANSAS	CIT KS
CLOCK CENTER	KANSAS	CIT KS	K-MART DISCOUNT	KANSAS	CIT KS
COMPUTER DATAO	KANSAS	CIT KS	KANSAS AIRBRAKE	KANSAS	CIT KS
CONCRETE PLACEM	KANSAS	CIT KS	KANSAS CITY POW	KANSAS	CIT KS
CONMACO, INC.	KANSAS	CIT KS	KANSAS CITY WIN	KANSAS	CIT KS
CONSTRUCTION DE	KANSAS	CIT KS	KAW VALLEY SAND	KANSAS	CIT KS
CONTAINER RECYC	KANSAS	CIT KS	KAW VALLEY SAND	KANSAS	CIT KS
CONTRACTORS 1RA	KANSAS	CIT KS	KEL-WELCO OF KA	KANSAS	CIT KS
DATAGRAPHIX MUL	KANSAS	CIT KS	KELLER FIRE AND	KANSAS	CIT KS
DAYCO CORPORATI	KANSAS	CIT KS	KELLER INDUSTRI	KANSAS	CIT KS
DETCO TRAILERS,	KANSAS	CIT KS	KEN-WELCO OF KA	KANSAS	CIT KS
DILLARD'S INDIA	KANSAS	CIT KS	KENTON AUTO GLA	KANSAS	CIT KS
DREXEL SUPPLY C	KANSAS	CIT KS	KENTON GLASS CO	KANSAS	CIT KS
ED'S TROPHIES A	KANSAS	CIT KS	KLEMP ELECTRIC	KANSAS	CIT KS
ELLA'S JANITORI	KANSAS	CIT KS	KORNFELD-THORP	KANSAS	CIT KS
ERNIE RIEKE ERU	KANSAS	CIT KS	KORNFELD - THO	KANSAS	CIT KS
F AND S TRUCK E	KANSAS	CIT KS	LAKELAND ENGINE	KANSAS	CIT KS
FAGAN COMPANY	KANSAS	CIT KS	LAWRENCE PHOTO-	KANSAS	CIT KS
FANTASTIKS PLAS	KANSAS	CIT KS	LINDSAY WATER C	KANSAS	CIT KS
FASOME'S SUPPER	KANSAS	CIT KS	MAC'S	KANSAS	CIT KS
FEHRS EQUIPMENT	KANSAS	CIT KS	MAC'S FENCE	KANSAS	CIT KS
FERRIS KIMBALL	KANSAS	CIT KS	MACS FENCE	KANSAS	CIT KS
FINCH BAYLESS E	KANSAS	CIT KS	METRO PARK WARE	KANSAS	CIT KS
FINKEMEIER BAKE	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 FLECTRIC,	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 HIER	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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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	CLEAH 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 FLECTR	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-PLEX 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 RED 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	CRQUI CONSTRUC	MELVERN	KS
TERRACON CONSUL	LENEXA	KS	JERRY HENRY EXC	MERIDEN	KS
THE GREEN COMPA	LENEXA	KS	MERIDEN CO-OP 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 PARTS	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/ENFO 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 HARWA	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	MCNOLTY 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 BUDE	NEWTON	KS	NEWTON MACHINE	NEWTON	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
NEWTON PHOTO SE	NEWTON	KS	BOLINGER OIL CO	OLATHE	KS
NEWTON RADIATOR	NEWTON	KS	CHEMICAL COMMOD	OLATHE	KS
NEWTON RED COAC	NEWTON	KS	CITY OF OLATHE	OLATHE	KS
NEWTON RENTAL C	NEWTON	KS	DITCH WITCH OF	OLATHE	KS
NEWTON VACUUM C	NEWTON	KS	DONAHOWER AND A	OLATHE	KS
POSTMASTER - NE	NEWTON	KS	EDSAL TRAFFIC C	OLATHE	KS
PRYOR ELECTRIC	NEWTON	KS	FOOD 4 LESS	OLATHE	KS
QUINN MINI-STOR	NEWTON	KS	GENUINE PARTS C	OLATHE	KS
RAY ROOFING INC	NEWTON	KS	GRAPHIC TECHNOL	OLATHE	KS
RHOADES CONSTRU	NEWTON	KS	HARRISON MACHIN	OLATHE	KS
RHODES WELDING	NEWTON	KS	INSTANT PHOTO C	OLATHE	KS
RM S AUTO ELECT	NEWTON	KS	J & K RENTALS &	OLATHE	KS
RM'S AUTO ELECT	NEWTON	KS	LESLIE COMPANY	OLATHE	KS
ROBERTS WHOLESA	NEWTON	KS	MAURY E. BEITIS	OLATHE	KS
RON LECKINGTON	NEWTON	KS	MID-CENTRAL/SYS	OLATHE	KS
RUDY'S WELDING	NEWTON	KS	MIDWEST SPRAY E	OLATHE	KS
SAFEWAY STORES	NEWTON	KS	NAPA AUTO PARTS	OLATHE	KS
SASNAK EXPRESS	NEWTON	KS	OLATHE AUTO PAR	OLATHE	KS
SEARS ROEBUCK A	NEWTON	KS	OLATHE FORD TRA	OLATHE	KS
SHERWIN WILLIAM	NEWTON	KS	OLATHE ICE AND	OLATHE	KS
SIEBERT-DANIELS	NEWTON	KS	OLATHE TIRE AND	OLATHE	KS
SOUTH DILLONS #	NEWTON	KS	PRICE BROTHERS	OLATHE	KS
SOUTHSIDE AMOCO	NEWTON	KS	PRIME INDUSTRIA	OLATHE	KS
STAR DRAIN CLEA	NEWTON	KS	RICHARD'S LOCK	OLATHE	KS
SUNDOWNERS INCO	NEWTON	KS	RICKARD'S LOCK	OLATHE	KS
SUPER SPEED PRI	NEWTON	KS	SERVICEMASTER O	OLATHE	KS
T MAXWELL LANDS	NEWTON	KS	SHELDON SUBURBA	OLATHE	KS
TERRONE'S UPHOL	NEWTON	KS	SUNFLOWER BOLT	OLATHE	KS
THE CARPET EMPO	NEWTON	KS	SUTHERLAND LUMB	OLATHE	KS
THE CITY OF NEW	NEWTON	KS	TIM'S TIRE CENT	OLATHE	KS
THE SERVICE STA	NEWTON	KS	UNIONGAS	OLATHE	KS
TRIPLE A BUILDE	NEWTON	KS	VERMEER SALES A	OLATHE	KS
VOTH POTTERY	NEWTON	KS	WESTERN AIR MAP	OLATHE	KS
WENGER OIL COMP	NEWTON	KS	MURPHY OIL COMP	OLPE	KS
WENGER OIL IHCO	NEWTON	KS	HASKINS CONOCO	OSAGE CITY	KS
WIEBE TIRE & SU	NEWTON	KS	HASKINS OIL COM	OSAGE CITY	KS
WIEBE TIRE AND	NEWTON	KS	JERRY'S THRIFTW	OSAGE CITY	KS
WIEBE WOOD PROD	NEWTON	KS	P J'S RESTAURAN	OSAGE CITY	KS
WRAY ROOFING, I	NEWTON	KS	PARTS HOUSE AND	OSAGE CITY	KS
WRIGHT AND SON	NEWTON	KS	T&D TRUCKS	OSAGE CITY	KS
CITY OF NICKERS	NICKERSON	KS	OSBORNE COUNTY	OSBORNE	KS
FARMERS COOPERA	NICKERSON	KS	WHOLESALE SERVI	OSBORNE	KS
WEEDOC OF KANSA	NICKERSON	KS	JEFFERSON COUNT	OSKALOOSA	KS
MARTIN SUPPLY	NORTH NEWT	KS	MARJORIE HESTON	OSKALOOSA	KS
WEISHAAR BROTHE	NORTONVILL	KS	CAREY MECHANICA	OTTAWA	KS
NORRIS MACHINE	NORWAY	KS	CMI-OTTAWA	OTTAWA	KS
FARRAR CORPORAT	NORWICH	KS	D & L AUTOMOTIV	OTTAWA	KS
MELROSE OIL CO.	NORWICH	KS	FOGLE QUARRY CO	OTTAWA	KS
OFFERLE CO-OP G	OFFERLE	KS	FRANKLIN COUNTY	OTTAWA	KS
'DOC' KURTZ TRU	OLATHE	KS	GILLILAND OIL &	OTTAWA	KS
ALLSTATE ELECTR	OLATHE	KS	GREEN LIGHT AUT	OTTAWA	KS
AUTOMOTIVE ELEC	OLATHE	KS	HOUSE OF PARTS	OTTAWA	KS
BLEISOE EQUIPME	OLATHE	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
ANIXTER	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 & LVEL	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 PRODU	PAOLA	KS
KROHN-HITE	OVERLAND	P KS	GOODYEAR COMMER	PARK CITY	KS

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VENDOR	CITY	STATE
DAYTON SUPERIOR	PARSONS	KS
HAMILTON TRENCH	PARSONS	KS
MCKINZIE SCHEND	PARSONS	KS
CITY OF PAWNEE	PAWNEE ROC	KS
CITY OF PEABODY	PEABODY	KS
MACKEY & SONS	PEABODY	KS
A-1	PECK	KS
BISHOPS CYCLE C	PERRY	KS
N. R. HAMM QUAR	PERRY	KS
KYLE RAILROAD C	PHILLIPSBU	KS
BAR B. Q. RANCH	PITTSBURG	KS
CITY OF PITTSBU	PITTSBURG	KS
JAMES J WOOD	PITTSBURG	KS
MID-AMERICA SAN	PITTSBURG	KS
MIDWEST MINERAL	PITTSBURG	KS
LEE E FIGGINS	POMONA	KS
CALDWELL-BAKER	PRAIRIE VI	KS
GLASEAL, INC	PRAIRIE VI	KS
KANSAS NATIONAL	PRAIRIE VI	KS
O.J. DU PREE CO	PRAIRIE VI	KS
FRISBIE ICE COM	PRATT	KS
SOUTHWEST TRUCK	PRATT	KS
STROHL OIL CO	PRETTY PRA	KS
KNIGHT OIL INC	PRINCETON	KS
BRADLEY ATCHISO	READING	KS
CITY OF READING	READING	KS
READING 66	READING	KS
T AND H SAW AND	RILEY	KS
BOB R MORGAN	ROELAND PA	KS
MORTON COUNTY W	ROLLA	KS
BUTLER COUNTY R	ROSALIA	KS
ROSSVILLE TRUCK	ROSSVILLE	KS
FARMERS CO-OP A	RUSH CENTE	KS
AL'S CITY TAXI	SALINA	KS
ALLIED MOBILE P	SALINA	KS
BERGKAMP INCORP	SALINA	KS
BROWN WELDING S	SALINA	KS
CENTRAL OFFICE	SALINA	KS
CONSTRUCTION RE	SALINA	KS
CONTINENTAL HYD	SALINA	KS
DEL'S ALTERNATO	SALINA	KS
DIESEL EQUIPMEN	SALINA	KS
FERCO INCORPORA	SALINA	KS
FINNEGANS	SALINA	KS
FOOD SERVICES O	SALINA	KS
GINDER HYDRAULI	SALINA	KS
HOFF'S MACHINE	SALINA	KS
LIGHTNER WELDIN	SALINA	KS
MCCORD TIRE CO	SALINA	KS
OTT OIL COMPANY	SALINA	KS
PAYLESS CASHWAY	SALINA	KS
PAYNE OIL, INCO	SALINA	KS
PEPSI-COLA BOTT	SALINA	KS

VENDOR	CITY	STATE
RADIO CAB-YELLO	SALINA	KS
SALINA NUT BOLT	SALINA	KS
SALINE CO. NOXI	SALINA	KS
SEARS	SALINA	KS
SKELGAS INC	SALINA	KS
SMOOT GRAIN CO	SALINA	KS
VERNON'S SUPPLY	SALINA	KS
WASTE MANAGEMEN	SALINA	KS
WILSON & COMPAN	SALINA	KS
ZELLER BRAKE SE	SALINA	KS
MC DONALD OIL C	SATANTA	KS
MCDONALD OIL CO	SATANTA	KS
MCDONALD 66 SER	SATANTA	KS
SATANTA AUTO CE	SATANTA	KS
SATANTA COOPERA	SATANTA	KS
SATANTA PRESSUR	SATANTA	KS
SATANTA ROUSTAB	SATANTA	KS
CONSTRUCTION RE	SCANDIA	KS
BUMPS MOWING &	SCOTT CITY	KS
SCOTT CITY GRAI	SCOTT CITY	KS
BESCO COMPUTERS	SHAWNEE	KS
CALKINS ELECTRI	SHAWNEE	KS
CLARK'S TOOL HU	SHAWNEE	KS
DAN EVANS 551-7	SHAWNEE	KS
DEFFENBAUGH IND	SHAWNEE	KS
EDWARD RANDALL	SHAWNEE	KS
EMERGENCY SAFET	SHAWNEE	KS
FLAGSOURCE UNLI	SHAWNEE	KS
HARDING GLASS	SHAWNEE	KS
HOU-MAC CONSTRU	SHAWNEE	KS
JAYHAWK MASONRY	SHAWNEE	KS
JOHNNY ON THE S	SHAWNEE	KS
JOHNSON COUNTY	SHAWNEE	KS
KANSAS CITY CAT	SHAWNEE	KS
KIEF'S TRANSFER	SHAWNEE	KS
MAURER PAVING C	SHAWNEE	KS
MICKEY'S PARTY	SHAWNEE	KS
RENZENBERGER IN	SHAWNEE	KS
S.P.D. TRANSFER	SHAWNEE	KS
SEAL A LOT INC	SHAWNEE	KS
SHAWNEE COPY CE	SHAWNEE	KS
SHAWNEE CYCLE P	SHAWNEE	KS
TERMIHIX INTERN	SHAWNEE	KS
THE COPY CENTER	SHAWNEE	KS
VAN'S FOOD CENT	SHAWNEE	KS
A M MULTIGRAPHI	SHAWNEE MI	KS
AMERICAN INDUST	SHAWNEE MI	KS
ASH BATTERY SYS	SHAWNEE MI	KS
BRUNING	SHAWNEE MI	KS
C & B FLARE COM	SHAWNEE MI	KS
C AND D FOWER S	SHAWNEE MI	KS
COMMUNICATIONS	SHAWNEE MI	KS
EASTMAN KODAK C	SHAWNEE MI	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
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	BEACHNER 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 & SOHS	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 SOHS	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 COMMERC	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

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE
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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 - WHEELE	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 ERU	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
BUSH 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 PRIN	TOPEKA	KS	DODGE CARROLL E	TOPEKA	KS
CENIKEX 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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VENDOR	CITY	STATE	VENDOR	CITY	STATE
E-KAN INCORPORA	TOPEKA	KS	HINCKLEY AND SC	TOPEKA	KS
EBA MEDICAL CEN	TOPEKA	KS	HOUSE OF FABRIC	TOPEKA	KS
ED BOZARTH CHEV	TOPEKA	KS	HYDRO-FLEX CORP	TOPEKA	KS
ED MARLING'S	TOPEKA	KS	IBM CORP	TOPEKA	KS
EKDAHL, DAVIS,	TOPEKA	KS	IBT	TOPEKA	KS
ELECTRONIC BUSI	TOPEKA	KS	INDEPENDENT ELE	TOPEKA	KS
ENERGY MANAGEME	TOPEKA	KS	INDUSTRIAL BEAR	TOPEKA	KS
ENERGY MANAGEME	TOPEKA	KS	INDUSTRIAL CHRO	TOPEKA	KS
ENGROFF CATERIN	TOPEKA	KS	INDUSTRIAL SUPP	TOPEKA	KS
ERNIE AND SONS	TOPEKA	KS	INDUSTRIAL SUPP	TOPEKA	KS
ESCO	TOPEKA	KS	INJECTION AND T	TOPEKA	KS
F S MEZGER	TOPEKA	KS	INLAND BUSINESS	TOPEKA	KS
FALLEYS INC	TOPEKA	KS	INTERIOR CONTRA	TOPEKA	KS
FERROC-NAC-DE M	TOPEKA	KS	INTERNATIONAL B	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 ELECTRI	TOPEKA	KS	J R TRANSPORT	TOPEKA	KS
FLOYD'S DAYLIGH	TOPEKA	KS	J. C. DARLING S	TOPEKA	KS
FLU-CON INCORPO	TOPEKA	KS	J.C. DARLING CO	TOPEKA	KS
FORDS ECONO-WAS	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 G	TOPEKA	KS	JOE CONROY CONT	TOPEKA	KS
FUN FOR ALL	TOPEKA	KS	JOSTEN'S	TOPEKA	KS
G R HEWELL, FOR	TOPEKA	KS	JOSTENS-THE CLA	TOPEKA	KS
GARDNER FLOOR C	TOPEKA	KS	K-MART	TOPEKA	KS
GATOR PUMP INCO	TOPEKA	KS	K-W POWER EQUIP	TOPEKA	KS
GENERAL BEVERAG	TOPEKA	KS	KANSAS AUTOMOTI	TOPEKA	KS
GENERAL TIRE SE	TOPEKA	KS	KANSAS BAR AND	TOPEKA	KS
GEORGIA PACIFIC	TOPEKA	KS	KANSAS DEPARTME	TOPEKA	KS
GOLD SPECIALTIE	TOPEKA	KS	KANSAS DEPT OF	TOPEKA	KS
GRAGG'S PAINT C	TOPEKA	KS	KANSAS DIV OF I	TOPEKA	KS
GRAGGS PAINT AN	TOPEKA	KS	KANSAS ELECTRIC	TOPEKA	KS
GRAPHIC PROMOTI	TOPEKA	KS	KANSAS FIRE-& S	TOPEKA	KS
GREGG TIRE COMP	TOPEKA	KS	KANSAS INDUSTRI	TOPEKA	KS
GROVER'S SMOKEH	TOPEKA	KS	KANSAS MOTOR CA	TOPEKA	KS
H G TRESSLER	TOPEKA	KS	KANSAS PRESS SE	TOPEKA	KS
H.M. IVES AND S	TOPEKA	KS	KANSAS SAND AND	TOPEKA	KS
HABERKORN AND S	TOPEKA	KS	KANSAS STATE GR	TOPEKA	KS
HALCO INCORPORA	TOPEKA	KS	KANSAS STATE HI	TOPEKA	KS
HALL DIRECTORY	TOPEKA	KS	KAW VALLEY PROD	TOPEKA	KS
HALL LITHOGRAPH	TOPEKA	KS	KCR INTERNATIOH	TOPEKA	KS
HAMMAN AND ASSO	TOPEKA	KS	KEN'S STEEL OFF	TOPEKA	KS
HANCOCK FABRICS	TOPEKA	KS	KENS STEEL OFFI	TOPEKA	KS
HARDING GLASS I	TOPEKA	KS	KIENE AND BRADL	TOPEKA	KS
HERRMANS EXCAVA	TOPEKA	KS	KING LUMBER COM	TOPEKA	KS
HIGHLAND MILL I	TOPEKA	KS	KINKO'S	TOPEKA	KS
HILL AND COMPAN	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, INCORPOR	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 HOLLER FO	TOPEKA	KS	NEON TUBE LIGHT	TOPEKA	KS
LAIRD HOLLER 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
MCELROY'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	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	REHSENHOUSE 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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VENDOR	CITY	STATE	VENDOR	CITY	STATE
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
SFORT ANDERSON	TOPEKA	KS	TRUCK AND FLEET	TOPEKA	KS
STANDARD REGIST	TOPEKA	KS	TUROUOISE AND T	TOPEKA	KS
STANION WHOLES	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
THOROUGHbred CO	TOPEKA	KS	WHITE STAR MACH	TOPEKA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
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	AFCO 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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VENDOR	CITY	STATE	VENDOR	CITY	STATE
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 20 1990
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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	STEVIE 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 23, 1989
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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
DANIELS 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 INER-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



KANSAS INDEPENDENT OIL & GAS ASSOCIATION

105 SOUTH BROADWAY • SUITE 500 • WICHITA, KANSAS 67202 • (316) 263-7297

May 4, 1990

TO: Members of the Senate Assessment & Taxation Committee

RE: SB 807 - Sales Tax

Our industry pays a lot of sales tax. It's been estimated that our industry pays in excess of \$100 million in sales tax each year. Unlike some, our industry does not pass the sales tax along to the consumer.

Our industry has relied on the existing tax code for years. It provides for exemptions in the area of original construction and consumables. Just last year the legislature corrected an inequity arising from a court decision. The legislature declared explosives and drill bits as consumables and should be exempt from the tax. The Revenue Department suggested they be placed in the Code rather than be handled as they do under the consumable definition. Hence, SB 807 would dip into a segment of consumables that are exempt. (See (RR) p.14).

The issue of explosives and drill bits is a minor item today - I think less than \$200,000 in sales tax. But the decision last year was deliberate and correct and it seems silly today to undo this after considerable study and thought.

You may remember a Special Interim Committee two years ago reviewed and approved the Department's clarification of its interpretation of some 105 distinct oil and gas services that are subject to sales tax or are exempt. This all fell under the sales tax code of "new construction". (p.3, line 19).

The clarification was to distinguish those services tied to drilling of new wells as contrasted to old well which are taxed. If you eliminate the "new construction" exemption, you add \$4,000 - \$5,000 to the drilling of a new well in Kansas.

Just talking about doing this sends a bad message to investors and individuals attempting to raise risk capital in Kansas to drill oil and gas wells! (SB 690 and now SB 807). Kansas, Inc. has just completed a report on a study, performed by Arthur D. Little, Inc., making recommendations as to what can be done to restore the viability of the Kansas oil and gas industry, the second largest industry in Kansas, outside of agriculture.

The Kansas, Inc. study concludes the taxes on the oil and gas industry in Kansas are exceptionally high - particularly when you consider the nature of the production. Kansas is the number one stripper well state in the nation!

SENATE ASSESSMENT AND TAXATION COMMITTEE

FRIDAY, MAY 4, 1990 ATTACHMENT 12

Senate Assessment & Taxation Committee

RE: SB 807

May 4, 1990

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The recommendations of the Kansas, Inc. study will hopefully be the subject of an interim study and, hopefully, the 1991 legislature will seriously consider tax reform and tax reductions, not tax increases.

SB 807 increases taxes on our industry and send a very bad message to potential investors that we rely upon. We oppose SB 807 as a solution to bringing about tax relief in Kansas.

Donald P. Schnacke
Executive Vice President

DPS:pp

STATEMENT

By The

KANSAS MOTOR CARRIERS ASSOCIATION

Submitted to the Senate Assessment & Taxation
Committee, Senator Dan Thiessen, Chairman;
Statehouse, Topeka, Friday, May 5, 1990.

In opposition to Senate Bill 807
which would indiscriminately eliminate
sales tax exemptions now authorized
by law.

MR. CHAIRMAN AND MEMBERS OF THE COMMITTEE:

I am Mary E. Turkington, Executive Director of the Kansas Motor Carriers Association with offices in Topeka. I appear here today with Tom Whitaker, KMCA Governmental Relations Director; to strongly oppose the provisions of Senate Bill 807.

Our industry's opposition is based specifically on the elimination of subsection (f) of Section 2 of the bill but also questions the impact the proposed changes would have on the amount of sales tax dollars which are to be earmarked and utilized to fund the expanded Kansas highway program.

It should be obvious to all concerned, that a proposed revision in tax policy of this magnitude, has come extremely late in this session for reasoned consideration of the consequences of such action. Att. 13

Perhaps the sponsors of this legislation will make clear at some future moment, the basis for the indiscriminate selection of those who would retain sales tax exemptions while other exemptions would be denied.

Subsection (f) of Section 2 of the proposed legislation has provided a sales tax exemption for:

"tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce."

Initially adopted to offer a sales tax exemption for rolling stock equipment purchases by railroads, this exemption also includes the same sales tax exemption for over-the-road equipment and related parts and supplies used directly and immediately in interstate commerce by public common carriers in highway transportation.

Labor services purchased by motor carriers are not exempt from Kansas sales tax.

The highway transportation industry pays a substantial "excise tax" on all power units and trailer equipment at the federal level. Currently, this federal excise tax is paid at the rate of 12% of the retail price for all such equipment having been assessed an increase in this federal tax in 1982 from 8% of the wholesale price on all such equipment purchases to 12% of the retail price of such equipment. Our industry is paying substantial taxes on these equipment purchases.

It should be pointed out that such equipment purchases of rolling stock used in interstate commerce are sales tax exempt in our surrounding states. Colorado, Nebraska, Iowa, Missouri and Oklahoma all join Kansas in offering this sales tax exemption on such rolling stock. Oklahoma does require a \$10 tax on the purchase of any new truck with a combined laden weight of 54,001 pounds or more and on any trailer designed to carry cargo over highways of that state.

Without reviewing the litany of registration, fuel, excise tax on tires, Federal Heavy Vehicle Use Tax, Federal excise tax on new equipment -- and substantial ad valorem taxes paid by both Kansas and out-of-state vehicles -- let me assure the members of this committee that the Kansas trucking industry does not need any further SHIFT of tax responsibilities on our resources.

We want to be able to continue to make equipment purchases of rolling stock and related supplies from Kansas firms. We want our Kansas-based interstate carriers to continue to do business from Kansas communities and not be penalized for it.

We are, for the most part, a large component of that Kansas small business commercial property taxpayer group whom I thought you were trying to help.

We also truly are concerned with the consequences of the sales tax dollars so urgently needed to fund the highway program approved only this past year. Senate Bill 807 as proposed, creates any number of questions for which we cannot see clear answers. We honestly believe its introduction raises false expectations of a "revenue stream" which will need to be appropriately addressed by this Legislature for general fund revenues in 1991.

For these reasons, Mr. Chairman and Members of the Committee, we strongly oppose the provisions of Senate Bill 807.

####

THE KANSAS CONTRACTORS ASSOCIATION, INC.



OFFICERS

HOWARD SHERWOOD, President
Wichita, Kansas

STAN SCUDDER, Vice President
Newton, Kansas

CHARLES STRYKER, Treasurer
Topeka, Kansas

STAFF

GLENN R. COULTER, Manager
DANIEL W. RAMLOW, Assistant Manager
EDWARD R. DESOIGNIE, Public Affairs Director
CRIS MILLARD, Office Manager
CARRIE KRUSOR, Bulletin Editor

316 S.W. 33RD ST. P.O. BOX 5061
TOPEKA, KANSAS 66605
PHONE (913) 266-4152
FAX (913) 266-6191

TESTIMONY

BY THE

KANSAS CONTRACTORS ASSOCIATION
Before the Senate Taxation Committee
Regarding Senate Bill 807
May 4, 1990

DIRECTORS

DICK BROWN
Salina, Kansas
W. CHARLES GAGNON
Salina, Kansas
R. H. KISTNER
Marysville, Kansas
BILL KLAVER, JR.
Kingman, Kansas
DON POPEJOY
Ulysses, Kansas
TOM RITCHIE
Wichita, Kansas
ORVILLE SPRAY, JR.
Great Bend, Kansas
WAYNE VAN METER
Kansas City, Missouri
ROBERT WALSHIRE
Topeka, Kansas

My name is Ed DeSoignie. I am the Public Affairs Director of the Kansas Contractors Association. Thank you for the opportunity to appear before you to provide some brief comments on Senate Bill 807.

I appear before you this morning to express the Association's concerns with Senate Bill 807. After reviewing this bill, it is our belief that enactment of Senate Bill 807 into law would produce significant disruptions in all sectors of the construction industry for many years to come. We base these observations on two significant policy changes made by the bill:

Taxing Construction Services. Presently, construction services on original construction are not subject to tax. The exclusion appears in K.S.A. 79-3603(p). Senate Bill 807 strikes these provisions. The impact of this policy change would be to increase construction costs for public and private buildings and facilities leading we believe, to a slow down of construction activity throughout the state. We further believe that a policy of taxing construction services will increase construction costs of highway projects under the Comprehensive Highway Program enacted last session. Similar effects would also be felt by cities and counties on their public projects as well as private individuals constructing homes and business facilities. Please bear in mind that one of the indicies used to measure economic health is construction starts, i.e. new construction permits issued by governmental entities.

Should the Committee elect to recommend Senate Bill 807 to the Senate we would respectfully request restoration of the stricken language in K.S.A. 79-3603 (p). If the stiken language is retained we would request inclusion of the attached amendment (see Exhibit 1) which would "grandfather" existing construction contracts. This amendment would at least ensure that existing construction contracts would not be disrupted by unforeseen costs arising from a policy change to tax construction services on original construction.

SENATE ASSESSMENT AND TAXATION COMMITTEE
FRIDAY, MAY 4, 1990 ATTACHMENT 14

TESTIMONY
Senate Taxation Committee
May 4, 1990
Page Two

Materials and Services Used to Construct Schools, Hospitals, etc.
K.S.A. 79-3606 (d) provides for an exemption from taxation for construction materials and services purchased by a contractor used exclusively to construct, reconstruct, repair, etc. hospitals, schools and educational institutions. The statute allows the project owner to provide the contractor with an exemption certificate, issued by the State, to make materials purchases. Contractors are required to retain invoices of such purchases for 5 years thereafter. Senate Bill 807 removes these provisions. Many of the previous observations are also applicable to this proposed policy change, primarily that taxation of materials and services used in these projects will drive up costs to school districts, hospitals, and universities.

We would request restoration of the stricken language. Should the Committee retain the stricken language, we would request inclusion of new language (see Exhibit 2) to protect existing contracts by "grandfathering" provisions.

Thank you for the opportunity to provide these comments. This concludes my prepared remarks.

EXHIBIT ONE

Amend K.S.A. 79-3603(p) to read:

"If any contractor has entered into a written binding contract prior to September 15, 1990 for the original construction of a building or facility or the construction reconstruction, restoration, replacement or repair of a bridge or highway, the service of installing or applying tangible personal property in connection with such original construction or reconstruction, restoration, replacement or repair shall be exempt from the tax imposed by this act, but this provision shall not apply unless the contractor shall give notice and proof to the director of taxation on or before October 12, 1990, in such form and of sufficiency as the director of taxation shall prescribe;

EXHIBIT TWO

Amend K.S.A. 79-3606(d) to read:

"If any contractor has entered into a written binding contract prior to September 15, 1990 for the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling of facilities for any public or private nonprofit hospital, public or private elementary or secondary school or a public or private nonprofit educational institution previously exempted from the tax imposed by this act, such contract for constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing, or remodeling shall be exempt from the tax imposed by this act, but this provision shall not apply unless the contractor shall give notice and proof to the director of taxation on or before October 12, 1990, in such form and of sufficiency as the director of taxation shall prescribe;

TESTIMONY ON SB 807
MAY 4, 1990
BERNIE KOCH
WICHITA AREA CHAMBER OF COMMERCE

Mr. Chairman, members of the committee. I'm Bernie Koch with the Wichita Area Chamber of Commerce. Thank you for the opportunity to comment on Senate Bill 807.

To be brief, we do not support removal of the sales tax exemption for machinery and equipment. We believe it's been a strong incentive for Kansas manufacturers, particularly those in the Sedgwick County area, to purchase modern equipment which makes them more competitive.

This exemption helps retain present jobs and create new ones and we urge that it not be repealed.

Thank you for the opportunity to comment.



Kansas
Association
for
Small
Business

SENATE TAXATION COMMITTEE

May 4, 1990

RE: SB 807 - Broadening the Tax Base Through the Elimination of
Sales Tax Exemptions

I am Mary Ellen Conlee representing the Kansas Association for Small Business. Our members are the owners and managers of approximately 200 manufacturing or manufacturing-related businesses. The Kansas Association for Small Business opposes the reimposition of the sales tax on machinery and equipment both in general and within the enterprise zone statutes.

532 No. Broadway
Wichita, KS 67214
316 267-9984

I have explained to the Kansas Association for Small Business membership that many in the legislature believe that an exemption of sales or property tax for machinery and equipment is a "big business, special interest exemption." The men and women I represent have a hard time believing that. Many of them began their businesses in their garages. Some of those businesses now employ 50 or 100 people. Others are run by "Mom and Pop" a couple of sons, a couple of daughters and two or three other employees. They are living the American dream. They are building a business to pass on to their children.

These businesses may be different from a grocery store, a restaurant, a bowling alley or a day care center because as they grow they must compete nationally for business. In addition they are machinery intensive, with the machinery and equipment component generally valued 4 or 5 times higher than the land and building. The cost of doing business in Kansas impacts the competitiveness of their bids for work.

In spite of this difference there are a lot of similarities. The owners have invested their life's savings. They have signed their name on loans to purchase equipment and to provide working capital.

In 1988 when one of these men or women invested \$100,000 in new machinery and equipment their tax bill was 300% higher than their tax bill would have been if they invested \$100,000 in a commercial building. When reappraisal and classification passed the legislature, these men and women believed that the state of Kansas took a step toward supporting the expansion of manufacturing in Kansas. They were looking for a level playing field with businesses from other states with whom they must compete. In the 1980's the Kansas Legislature provided that competitive arena. You did your part. They did theirs.

Together
We Can
Make A
Difference.

SENATE ASSESSMENT AND TAXATION COMMITTEE
FRIDAY, MAY 4, 1990 ATTACHMENT 16

When the state exempted sales taxes on machinery and equipment they saw still another sign of support. Now as they read in the newspaper that many feel these tax changes were unfair benefits for the wealthy, they don't understand. They question the wisdom of their investments.

The economic development tax changes that were enacted by previous Kansas legislatures gave men and women in small manufacturing businesses a sense of confidence that Kansas wanted a strong and expanding industrial base. They made investments based on that confidence. Proposed changes in that development strategy that say, " tax machinery and equipment at the highest rates," direct business growth elsewhere.

A strong Boeing, Beech, Cessna, Learjet and now Piaggio; a strong Case Manufacturing, IFR and Chance Manufacturing mean work for several hundred of these small subcontract manufacturers in Kansas. This is what we understood economic development to be all about. Jobs with good wages. People with purchasing power to support the Main Street businesses.

Thank you.

SENATE
ASSESSMENT AND TAXATION COMMITTEE
MAY 4, 1990

MR. CHAIRMAN AND MEMBERS OF THE COMMITTEE:

MY NAME IS JANET STUBBS, EXECUTIVE DIRECTOR OF THE HOME BUILDERS ASSOCIATION OF KANSAS.

ONCE AGAIN WE APPEAR IN OPPOSITION TO REMOVING THE SALES TAX EXEMPTION FOR NEW CONSTRUCTION LABOR AS CONTAINED IN SB 807. AS WE STATED IN OUR PREVIOUS APPEARANCE ON THIS ISSUE, APPROXIMATELY 40% OF THE COST OF CONSTRUCTING A RESIDENTIAL STRUCTURE OF \$60,000 TO \$70,000 IS LABOR AND CURRENTLY EXEMPT FROM SALES TAX. TO ADD ANOTHER \$1,120 WOULD HAVE A DEPARTMENTAL EFFECT ON THE ABILITY OF PROSPECTIVE PURCHASERS TO QUALIFY FOR A LOAN.

ALTHOUGH \$1,120 DOES NOT SOUND LIKE A LARGE SUM OF MONEY, I CAN ASSURE YOU IT WILL CAUSE SOME PEOPLE NOT TO QUALIFY. IN ADDITION, THE ADDITIONAL SALES TAX WILL INCREASE THE AMOUNT OF MORTGAGE REGISTRATION TAX, ETC.

IT WOULD APPEAR THERE ARE UNANSWERED QUESTIONS WHICH WOULD BE SETTLED THROUGH RULES AND REGS. FOR EXAMPLE, WOULD THE BUILDER BE CHARGED ON JUST MATERIAL AND LABOR ONLY OR WOULD IT BE ON THE SALE PRICE OF THE HOME WHICH WOULD INCLUDE OVERHEAD AND PROFIT AND THE COST OF THE LOT. IN THE LATTER SITUATION, EVEN THOUGH SALES TAX ON THE COMMISSION OF REAL ESTATE AGENTS IS NOT INCLUDED IN THIS PROPOSAL, IF TAX IS CHARGED ON THE SALE PRICE OF THE HOME IT WOULD INCLUDE THIS ITEM PLUS LANDSCAPING AND LAND.

MEMBERS OF THE COMMITTEE, TO ADD TO THE COST OF HOUSING IN ORDER TO REDUCE REAL PROPERTY TAXES SEEMS CONTRADICTIONARY TO THE LEGISLATIVE ACTION TAKEN EARLIER THIS SESSION DUE TO THE EXPRESSED CONCERN FOR AFFORDABLE HOUSING FOR ALL KANSAS CITIZENS.

WE URGE YOU TO OPPOSE REMOVING THE SALES TAX EXEMPTION ON NEW CONSTRUCTION LABOR.

SENATE ASSESSMENT AND TAXATION COMMITTEE
FRIDAY, MAY 4, 1990 ATTACHMENT 17

T.L.GREEN
Attorney at Law

P.O. Box 67147
2201 S.W. 29th Street
Topeka, Kansas 66667

(913) 273-0727

May 4, 1990

Senator Dan Thiessen
Chairman, Senate Tax Committee
Statehouse
Topeka, Kansas 66612

Re: Senate Bill 807

Dear Senator Thiessen:

I am the general counsel for the Mid States Port Authority. I have held that position since 1981. It is my understanding that the Senate is once again looking at the sales tax exemptions contained in K.S.A. 79-3006. Section (bb) of that statute relates to Mid States. Mid States is the only port authority which this section applies to.

Since its acquisition of part of the old Rock Island railroad, Mid States has only used the exemption contained in (bb) once. That occasion was in conjunction with a \$13,000,000 rehabilitation project commenced upon acquisition. The exemption saved Mid States approximately \$350,000, which was used to further improve the property to guarantee continued rail service in northwest and northcentral Kansas. The sales tax exemption on this project allowed the authority to install approximately 15,000 additional ties. Or assuring continued rail service on 20 miles of railroad.

As was disclosed at the committee meeting concerning SB 794 the elimination of this particular exemption would have no immediate fiscal impact. Mid State's long range plans are to do certain rehabilitation work on the railroad to insure that the operating carrier can continue to provide economical rail service to northwest and northcentral Kansas into the next century.

Mid States encourages your committee to preserve section (bb) in 3606 for the future economic benefit of northwest and northcentral Kansas.

If I can be of further assistance on this matter, please advise.

Sincerely,



T.L. Green

mspa:74

SENATE ASSESSMENT AND TAXATION COMMITTEE
FRIDAY, MAY 4, 1990 ATTACHMENT 18

HEIN AND EBERT, CHTD.

ATTORNEYS AT LAW

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

913/273-1441

Ronald R. Hein
William F. Ebert

4-9
5-4-90

SENATE ASSESSMENT AND TAXATION COMMITTEE
TESTIMONY RE: SB 807

PRESENTED BY RONALD R. HEIN ON BEHALF OF
AMERICAN ADVERTISING FEDERATION
AND
AMERICAN ASSOCIATION OF ADVERTISING AGENCIES
May 4, 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.

I appear today on behalf of the AAF and AAAA to share our thoughts on SB 807.

We oppose SB 807 to the extent that it makes the professional services conducted by advertising agencies subject to the sales tax. Historically the sales tax has been a tax imposed on the consumer and collected by the retailer. The tax is not intended to be a tax upon the business that collects the tax, but is to be a tax which is passed on to the consumer.

With regards to most purchases of tangible personal property or with regards to certain services where the location of the service is crucial, the tax is passed on as it is intended to be.

However, when this "consumer tax" is placed upon advertising agencies for professional services, the consequences are exceedingly different. Advertising is a highly mobile industry, and is very innerstate in character. In addition, contracts are oftentimes for relatively large amounts of money. Therefore, a 5% tax, which increases the cost to the so-called consumer, in this case a business which is paying for the advertising services, the sales tax will serve as a disincentive to do business in this state.

When you tax a plumbing service performed at a home, the tax is passed on to the consumer, and the consumer has no option as to where the repair is going to occur. It will occur at the consumer's home. He cannot go "out of state" to avoid the tax. With taxes on advertising agencies and their professional services, a business which is going to absorb that additional 5% cost for advertising services can easily cross over the border to have the services performed by somebody not subject to the tax. The result will be lost income taxes, lost property taxes, and lost economic development for the state of Kansas.

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We understand that SB 807 does provide for deletion of language specifically exempting advertising servcies. That language was inserted by the Legislature in a previous year when the Department of Revenue alleged that advertising agency professional services were subject to the retailers' sales tax act. Previously, it had been the interpretation of the Department, and we believe the intent of the Legislature, that such professional services were not covered by the retail sales tax act under the current language. However, in order to send a message to the Department of Revenue, and to make legislative intent clear, the Legislature enacted the exemption at Subsection (pp).

We are prefectly content to have that language stricken, because it is not necessary. The Department of Revenue takes the position that the general retail sales tax act as currently worded does not allow the taxation of advertising agency services. DOR testified to that effect to the House Taxation Subcommittee studying HB 2858. Thus, deleting that provision will only have the effect of deleting unnecessary language and will not, in the opinion of the DOR, make any change in current tax policy. Reps. Aylward and Wagnon, I believe, can confirm the Department's statement to that effect.

If there is any doubt at all, we would ask that the exemption be left in so that this Department of Revenue or any future Department of Revenue will not interpret the action by this committee, if SB 807 should pass, as legislative intent that advertising agencies should be taxable by virtue of the deletion of the exemption.

Thank you very much for permitting me to testify today.

TESTIMONY

Before the Senate Committee on Assessment and Taxation

May 4, 1990

By

Harriet J. Lange, Executive Director
Kansas Association of Broadcasters

RE: SB 807

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 20 television stations in Kansas.

We appreciate the opportunity to appear before you to present our concerns with SB 807.

Our interest in SB 807 relates to the proposed removal of the exemption language found in K.S.A. 79-3606 (pp) concerning the services provided by advertising agencies and broadcast stations.

That language was added in 1988, in response to a Department of Revenue regulation that would have assessed a sales tax on advertising agency services and on the production of broadcast commercials. The language was needed to maintain the status quo and was revenue neutral, in that these services had never been taxed in the past, and for good reason.

Broadcast stations do pay sales tax on all of their equipment and supplies that are used to broadcast and in the production of commercials.

Tax measures, such as SB 807, which raise the cost of advertising will hurt our economy. Every dollar spent on advertising generates significantly more than a dollar in sales. If ad budgets decrease in proportion to the tax, the end result will be less advertising, therefore fewer sales. An advertising services tax is counter-productive; and because it impedes advertising, it also will result in decreasing the flow of information to consumers.

Such a tax would place Kansas businesses which provide advertising services at a competitive disadvantage with their competitors in other states; and it would send a negative message about our business climate to firms considering Kansas. Advertising is a cost of doing business which is reflected in the retail price of a product and on which a sales tax is

collected. And an ad services tax would place a disproportionate burden on small and emerging firms, many of which operate with a marginal profit or at a loss, and whose advertising comprises a larger portion of their total operating budget.

The advertising process is complex. It many times includes interstate activities and numerous entities. The most talented of Department of Revenue personnel would have difficulty in determining who pays how much on what transactions, not to mention the burden it would place on small businesses in making the same determination.

To summarize, a tax on advertising services would be counter-productive; it would pose administrative problems because of the complexity of the advertising process; and it could do economic harm to the state and its businesses.

Attached are letters from two of our members located on the Kansas-Missouri line, about their concerns should their services become taxable.

Thank you for your 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



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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

TESTIMONY OF THE KANSAS MOTOR CAR DEALERS ASSOCIATION

BEFORE THE

SENATE COMMITTEE ON ASSESSMENT AND TAXATION

Re: Senate Bill 807 - Sales tax
exemptions

MR. CHAIRMAN and members of the committee, I appear before you today to advise you of the concerns of the Kansas Motor Car Dealers Association regarding the proposed elimination of certain sales tax exemptions historically secured for those selling automobiles and trucks. Due to the restrictions on time I will outline our concerns and highlight the rationale behind those concerns.

Those exemptions targeted for elimination which would detrimentally affect our members, particularly those selling heavy duty trucks and tractors, follow.

(A) Motor vehicles or trailers exchanged for stock (79-3603(o)).

- (1) This would tax equal value exchanges of inventory where no actual sale or barter is taking place.
- (2) Vehicle dealers often exchange a vehicle they can't sell in their market area for one another dealer in another area has in stock and can't sell or is otherwise agreeable in exchanging.
- (3) This drives up the cost to the ultimate consumer and could drive the buyer elsewhere, particularly in border areas such as the Kansas City metro area and southeast Kansas.

* (B) Property purchased by railroad or public utility for use or movement in interstate commerce. (79-3606(f))

- (1) Eliminates the ability of Kansas truck dealers to compete nationwide, especially in fleet sales, due to:
 - (a) double taxation possible in the buyer's home state and state of use;
 - (b) could trigger other state's retaliatory sales and compensating use tax measures;
 - (c) fleet sales will become more expensive for railroads and utilities to purchase in Kansas which will cause out of state companies, especially interstate trucking firms, to shop elsewhere;
 - (d) Kansas dealers will not be able to underbid competing firms who do not have to allow for tax in these instances;
 - (e) term "utility" and "railroad" does include regulated interstate trucking companies by virtue of the nature of such trucking businesses or, in the case of railroads, trucking enterprises

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- operated in the normal course of business. It also includes their company vehicles as that term is normally understood.
- (2) Eliminating this exemption while retaining like protections for others is violative of the Equal Protection Clause of the U.S. Constitution when the sole motivation is revenue shopping.
 - (3) The fiscal impact of this measure is actually illusory in that revenue can't be expected to increase when the sales are reduced or eliminated due some of the concerns noted above.
- (C) Trade fixtures and equipment already installed in business when sold. (79-3606(p))
- (1) Essentially requires taxation of business sold, eg., due to insolvency retirement, or other reason;
 - (2) Increases tax load on such sale due to possible state and federal income tax treatment of such sales;
 - (3) We don't tax similar fixtures in any other type of sale for sales tax purposes on real property;
 - (4) Character of such items as part of real property;
 - (5) Other problems:
 - (a) How do you value such fixtures?
 - (b) How do you figure the allocation of the purchase price between the building, real estate, good will and other considerations which may have variable value and impact?
- (D) Advertising and broadcast services (79-3606(pp)).
- (1) Heaps on one more tax to the cost of doing business.
 - (2) Effects affordability of such services in business climate where such entities may already be struggling to remain in business and deters the use of such services.

This concludes the highlights of our objections to eliminating exemptions of the nature outlined above. Keep in mind that many of the exemptions facilitate the creation of other jobs and income which in turn generates revenue and fiscal health for the state. I would be happy to answer any questions you may have of me.

KANSAS MOTOR CAR DEALERS ASSOCIATION

By:

PAT BARNES

21-2



Kansas Society of
Certified Public Accountants

FOUNDED OCTOBER 17, 1932

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

Testimony on SB 807

Prepared for the

Senate Committee on Assessment and Taxation

by

T. C. Anderson

Executive Director

Kansas Society of CPAs

May 4, 1990

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I appreciate the opportunity to appear before you today to address that portion of SB 807 which would impose a tax on the gross receipts received from the rendering or furnishing of services at retail in the state by certified public accountants. In particular we are concerned with the language which would impose the tax on accounting, auditing and bookkeeping. ~~_____~~

~~_____~~

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 purchasers of professional services are other businesses. Generally, small and emerging businesses must purchase professional services that larger business provide internally. These include accounting, tax, legal, pension planning and management and consulting services.

Mr. Chairman, Members of the Committee:

On behalf of the Kansas Lottery, I appear in opposition to SB807.

Under the contract with the Multi-State Lottery Association, the price of the Lotto*America ticket must be \$1.00 (one dollar) including all applicable state and local taxes.

Further, 45 per cent of the sale price (45 cents) is allocated to the "prize fund."

Should a 5 per cent sales tax be levied on Lotto*America tickets, the actual sale price of the ticket would effectively be 95 cents. The calculations of the distribution of this 95 cents would be as follows:

Lotto*America:

Prize fund 45% of 95 cents =	42.750 cents
(This is less than contract provides - would cause Kansas to dip into operating funds to cover 2.25 cents needed to contribute 45 cents to prize fund as all other lotteries.)	
State share 30% of 95 cents =	28.500 cents
Retailer commission 5% of 95 cents =	4.750 cents
Vendor commission 6.7% of 95 cents = (less than contract provides)	6.365 cents
Sales Tax	5.000 cents
This totals	87.365 cents

If, however, the contractual portions are adhered to, the total distribution would amount to 91.7 cents, leaving just 8.3 cents for Lottery operations.

Based on \$21,000,000 in Lotto*America sales, 8.3 cents = \$1,743,000 for Lottery operations. Without sales tax $\$21,000,000 \times 13.3\% = \$2,793,000$. The sales tax would reduce Lottery operating funds by \$1,050,000.

Sales impact for other games: Adding the 5 cent tax to the dollar would result in a price of \$1.05 for Kansas Lotto and instant tickets. In addition, in those municipalities and counties where additional fractional taxes are levied, the price would be \$1.06 for a lottery ticket. This raises the legal questions of discriminatory pricing, *i.e.*, \$1.00 (including sales tax for Lotto*America) - \$1.05 for all other tickets across the state where no additional local tax applies and \$1.06 where a local tax applies.

Experience in the Saskatchewan, Canada, Lottery, resulted in a 13% drop in sales in four-and-a-half months last year when a tax was imposed on lottery tickets. The tax was repealed because it resulted in a net loss to the province. (See attached memo from Saskatchewan Lottery.)

May 2, 1990

MEMO TO: SAM GIAIMO
G TECH CORPORATION
TOPEKA KANSAS

FROM: PAUL BARNBY
SASKATCHEWAN LOTTERIES

RE: HOSPITAL TAX - TAX ON LOTTERIES

On July 1, 1989, the Government of Saskatchewan implemented a 10% tax on Lotteries to raise additional monies for hospitals in the Province of Saskatchewan.

This was not a popular tax with the purchasing public or the lottery retailers and was subsequently withdrawn on November 17, 1989.

During the time the tax was in place, sales at some locations were down as much as 35%. The fiscal year for Saskatchewan Lotteries runs from April 1st to March 31st. For fiscal 1988/89 sales in Saskatchewan totalled \$107 million. For fiscal 1989/90 with the tax on for 4 1/2 months sales totalled approximately \$92 million, a drop of approximately 13%. Profit lost on these sales amounted to about (\$15 million x .35%) \$5.25 million. The government collected approximately \$2.9 million while the tax was on.

Sales after the tax was removed have recovered somewhat but are still considerably down from revenues achieved in the past. Current forecasts for fiscal 1990/91 are \$95.7 million. It would appear it will take several years to restore consumers purchasing habits to the levels achieved in fiscal 1989/90.

By way of comparison, Saskatchewan is in partnership with two neighbouring provinces, Manitoba and Alberta. Neither one of these provinces imposed the 10% tax on their Lottery operations. All three provinces offer the same line-up of lottery games and utilize a common advertising program. This is done through the Western Canada Lottery Corporation. Sales in Manitoba and Albert were virtually the same as fiscal 1988/89, while Saskatchewan was down 13%.

If you need further information give me a call.