

Approved

March 16, 1992

Minutes of the House Committee on Taxation. The meeting was called to order by Joan Wagnon, Chairperson, at 9:10 a.m. on Thursday, March 5, 1992 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Tom Severn & Chris Courtwright, Legislative Research; Bill Edds and Don Hayward, Revisors; Linda Frey, Committee Secretary; Douglas E. Johnston, Committee Assistant.

Conferees appearing before the committee:

The Chair brought up HB 2891 for discussion and action.

Ben Barrett, Legislative Research, discussed a memorandum regarding HB 2892 (Attachment 1).

Rep. Vancrum asked about the fiscal impact of HB 2892 in fiscal year 1995. Barrett said approximately \$305 to \$400 million could be necessary in state aid to school districts in order to maintain a stable statewide mill levy.

Rep. Larkin noted the need for an amendment to the definition of local effort in HB 2892.

Rep. Krehbiel asked Barrett how much state aid to school districts would be necessary in fiscal years 1993 and 1994. Barrett replied that approximately \$320 million in FY 1993 and \$324 million in FY 94 would be required. In later years the amount would be larger, he said.

Gloria Timmer, State Budget Director, discussed the fiscal impact of the Governor's proposal in HB 2891 (Attachments 2 and 3).

In response to a question, Timmer said her handout (attachments 2 and 3) include a 4% increase in state aid to school districts.

Rep. Vancrum said Timmer's handouts describe the fiscal impact of the Governor's plan in HB 2891, not HB 2892. He said HB 2892 will take much more money.

Rep. Reardon said a 4% growth rate of state aid to school districts would reflect inflationary growth, not necessarily tax increases.

Timmer noted that Senate Ways & Means Committee reported

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favorably SB 589 which would decrease state general fund ending balances to \$100 million.

Information showing the fiscal impact of HB 2892 through the year 2000 and based on Barrett's handout (Attachment 1) was requested from Timmer.

Dr. William T. Terrell, Associate Professor of Economics at The Wichita State University, testified in regard to video lottery (Attachment 4). In response to a question, Dr. Terrell said he had been contracted by the Kansas Automatic Merchandisers Association to conduct a study of the South Dakota lottery, pari-mutuel betting and video lottery. In response to a question, Dr. Terrell said South Dakota has the same pari-mutuel and lottery games as Kansas. State lottery revenues continued to drop before and after South Dakota authorized video lottery. He said the probability of winning is greater with video lottery than pari-mutuel gaming which decreased after authorization of video lottery. In response to a question, he said both bills in the Kansas Legislature would mandate private ownership of video lottery machines with state getting 40% of revenues.

A work sheet for the financing of HB 2891 was distributed to the committee (Attachment 5).

Rep. Roy made a motion to eliminate all 35 sales tax exemptions listed on page 1 (Attachment 6). Rep. Grotewiel seconded the motion.

Rep. Roy said his motion would require no change in the state general fund ending balances nor any acceleration of tax collections.

Rep. Snowbarger said the motion assumes businesses will not leave the state nor see a reduction in sales. He said eliminating the sales tax exemptions would result in business losses that would in turn decrease the fiscal note.

Rep. Roy noted his motion does not include eliminating the exemptions for food stamps, insulin, prescription drugs, property purchased to weatherize low income housing and other vital sales.

The motion failed.

Rep. Grotewiel made a motion to place a 2% sales tax on all 35 sales tax exemptions on page 1 of attachment 6. Rep.

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Reardon seconded the motion.

Rep. Grotewiel said his motion would raise \$166 million in revenues in the first year and \$210 million in the second year. He said his motion would lessen burden on those currently exempt and lessen the rationale for business to relocate out of state. Every group affected by the exemptions benefit from government and education, he said.

In response to a question from Rep. Glasscock, Rep. Grotewiel said his motion would impact local option sales taxes.

Rep. Vancrum said the motion would enable local taxing districts to raise local sales taxes by two to four percent. He said levying the sales tax at a reduced rate would be inefficient because businesses would have to deal with collecting taxes at different rates. Some of the current exemptions sought for repeal by the motion would not raise enough to justify administrative costs in their collection. For instance, he said, a two cent sales tax levy on educational material purchased by nonprofit organizations would only raise approximately \$20,000.

The motion failed.

Rep. Grotewiel moved to levy a sales tax of one percent on all 35 sales tax exemptions on page 1 of attachment 6 that would not impact local option sales taxes. He said the motion would raise approximately \$88 million in the first year and \$105 million the second year. Rep. Adam seconded the motion. The motion failed with 6 affirmative votes and 12 against.

Rep. Krehbiel made a motion to eliminate the sales tax exemption for original construction, but maintain the exemption for oil & gas construction services. Rep. Wiard seconded the motion.

Rep. Snowbarger spoke against the motion. He said the proposal would negatively impact the economy of his county.

In response to a question from Rep. Adam, Steve Stotts, Director of Research for the Department of Revenue, said the fiscal impact of keeping the exemption for oil & gas properties construction was negligible.

Rep. Wiard spoke in favor of the motion. He said it would be only fair to place a sales tax on original construction since unoriginal construction is currently subject to sales tax. He

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said in recently purchasing a new furnace for his home he had to pay state sales tax of \$58 in labor, while new home buyers did not have to pay the sales tax on construction services. He said since lower and middle income people usually bought older houses they have to pay sales taxes for construction services while upper income people who usually purchase new homes do not have to pay the tax. It is clearly regressive, he said.

Rep. Pottorff spoke against the motion.

The Chair discussed the impact of eliminating the sales tax exemption on original construction on the mortgage payments for an average new home (Attachment 7).

Rep. Krehbiel said the goal of the bill was to lower property taxes and that doing so will counteract the impact of eliminating the sales tax exemption on original construction.

The motion of Rep. Krehbiel failed with 10 votes in favor and 10 against.

Rep. Welshimer made a motion to eliminate the exemptions on farm machinery, enterprise zones, and manufacturer's machinery & equipment. Rep. Reardon seconded the motion which failed.

Rep. Larkin made a motion to remove the exemption on interstate telephone calls, maintaining the exemption for telemarketing firms, removing the exemption on residential use of propane gas, intrastate telephone and residential use of natural gas and water. Rep. Harder seconded the motion.

Rep. Larkin said he was making the motion with the understanding that the committee would increase the residential utilities rebate for low income wage earners. He favored an increase with a fiscal note of approximately \$7 million. He said eliminating the exemption on interstate telephone except for telemarketing firms would raise approximately \$7 million while repealing the residential utilities exemption would raise approximately \$63.5 the first year and \$72.6 second year.

The motion carried.

Rep. Roy made a motion to raise the gasoline tax by four cents a gallon, revoke the 0.125 cent sales tax transfer and divert those revenues to the state general fund while

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earmarking the revenues from the four cent gas tax for the
Kansas Department of Transportation. Rep. Krehbiel seconded
the motion.

Rep. Crowell listed several reasons for opposition to the
motion of Rep. Roy.

Rep. Smith said a 4 cent increase in the gasoline tax will
assure the closing of all gas stations near Indian
reservations.

The motion failed.

Simulation 0121 for tax year 1992 was distributed to the
committee (Attachment 8).

The meeting adjourned at 11:00 a.m. The next meeting will be
March 6.

GUEST LIST

COMMITTEE: House Delegation

DATE: 3/5/92

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Steve Stotts	Revere Topeka	Revere
Don Parrott		KLRD
Wally McQuinn		KSBE
Alan Steppat	Topeka	Pete McGill & Associates
HAROLD PITTS	"	ANRP-CETF
Tim Robertson Bob Corkins	Topeka "	The Redwing Club KCCI
Brian Sweet	"	HBA of KC
John Peters		Beach Druff
Tom Tunnell	Topeka	Ks Drain. Freedom Assn
Jim Allen	cc	Pete McGill Assoc.
Jacque Oates	Topeka	SOE
Bill Munk	Midweapokis	STBldg Ed
KAREN FRANCE	TOPEKA	KAR
Mark Tallman	Topeka	KASB
Ray Oles	Topeka	KNEA
SHELBY SMITH	Wichita	KASEA
PAT HUBBELL	Topeka	Kansas Backwood Assn
James Shubert	Topeka	USD 437
Stucky DeVries	Topeka	Colgate-Palmolive Kan. Assoc. Equip. Distrib.
FRANCES Kastner	Topeka	13's Food Dealers Assn
Pam Sammerville	TOPEKA	KS Motor Car Dirs
Steve Jones	Wichita	BOEING
Tom Whitaker	Topeka	Ks Motor Carriers Assn

GUEST LIST

COMMITTEE: House of Representatives

DATE: 3/5/92

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
STAN CHILTON	WICHITA	KAMA
WILLIAM TERRELL	WICHITA	KAMA
Christy Young	Topeka	Topeka Chamber of Comm
Cap/Dave Herty	Columbus	Empire District Electric
Jon C. Fauer	Abeltha	USD #441
Brilla Scott	Topeka	USA
Gerald Knudsen	Topeka	USA of K
Mel Hill	"	Hein Ebert & Kason
Don Schnack	"	KLIOGM
Bernie Koch	Wichita	Wichita Chamber
LARRY MAGILL	TOPEKA	IND. INS. AGENTS OF KS.
Mar J. Fama	Lawrence	City of Overland Park
T. C. Anderson	Topeka	KSCPA
SUSAN SOMERS	Topeka	KSCPA
Robin Nichols	Wichita	USD 259
Tim D. Nordeep	Sedan	SELF
Jim Ludwig	Topeka	KPL
Rgn Heia	"	mess
Art Brown	K.C.	KS CBR Deavers
Storia Timmer	Topeka	NRB
UNERMES	"	NRB
Chuck Stone	"	KBA
Dennis Zimmerman	Wichita	Ch. Co. Env. Dev. Council
Edna Evans	Grant Co.	Commissioner

H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES
(Amounts in Thousands)

	FY 1993		FY 1994	
H.B.2892 Base Operating Budget	1,909,598		1,985,982	
Setaside Aid For Local Option Bgt.	35,654		37,080	
Subtotal: "Budget"	1,945,252		2,023,062	
Less "Local Revenues:"				
Cash on Hand	158,709		150,000	
Property Tax in Process	255,000		237,416	
Motor Vehicle Tax	125,000		130,000	
P.L. 874	12,000		12,480	
Mineral Prod. Tax/ IRBs	6,000		6,240	
Subtotal	556,709	(556,709)	536,136	(536,136)
Current "General" State Aid	776,922	(776,922)	776,922	(776,922)
Additional Resources	320,707	(320,707)	321,452	(321,452)
(Amount required to keep property tax rate constant for two years: incorporates \$150 mill. carryover in FY 1993 and \$70 mill. in FY 1994)				
Prop. Tax to be Levied @ 65%		(440,915)		(458,552)
Total Revenues		(2,095,252)		(2,093,062)
Cash on Hand Carried Forward		150,000		70,000

Amount Per Mill	15,074	15,677
Property Tax Rate In Mills	45	45

EXHIBIT:

10 % Local Option Bgt. (LOB) at 50% Usage	95,480	99,299
State Aid for LOB Eqld./ 75th Percentile AVPP	35,654	37,080
Mill Rate for District Portion of LOB	6.11	2.94

NOTE: Operating budget, local option budget, motor vehicle tax receipts, P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year. Carryover balance amounts approximate Division of Budget assumptions in 1-17-92 memo. Amounts do not include increases for special education or other categorical aid programs.

KLRD 3-4-92

*House Taxation
Attachment 1
03-05-92*

(MODIFIED)
H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES
(Amounts in Thousands)

	FY 1993		FY 1994	
H.B.2892 Base Operating Budget		1,909,598		1,985,982
Setaside Aid For Local Option Bgt.		35,654		37,080
Subtotal: "Budget"		1,945,252		2,023,062
Less "Local Revenues:"				
Cash on Hand	179,308		150,000	
Property Tax in Process	255,000		237,416	
Motor Vehicle Tax	125,000		130,000	
P.L. 874	12,000		12,480	
Mineral Prod. Tax/ IRBs	6,000		6,240	
Subtotal	577,308	(577,308)	536,136	(536,136)
Current "General" State Aid	776,922	(776,922)	776,922	(776,922)
Additional Resources	300,107	(300,107)	321,452	(321,452)
(Amount required to keep property tax rate constant for two years: incorporates \$150 mill. carryover in FY 1993 and \$70 mill. in FY 1994)				
Prop. Tax to be Levied @ 65%		(440,915)		(458,552)
Total Revenues		(2,095,252)		(2,093,062)
Cash on Hand Carried Forward		150,000		70,000

Amount Per Mill	15,074	15,677
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NOTE: Operating budget, local option budget, motor vehicle tax receipts, P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year. Carryover balance amounts approximate Division of Budget assumptions in 1-17-92 memo. Amounts do not include increases for special education or other categorical aid programs.

KLRD 3-4-92

Mill Levy Determination

	<u>FY 1993</u>	<u>FY 1994</u>	<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>	<u>FY 2000</u>
Local School Operating Budgets	\$2,073,304	\$2,156,236	\$2,242,486	\$2,332,185	\$2,425,472	\$2,522,491	\$2,623,391	\$2,728,327
Cash on Hand	\$212,000	\$150,369	\$72,951	\$23,169	\$5,580	\$1,710	\$579	\$0
Property Tax in Process	255,000	237,415	246,912	273,337	293,766	308,171	320,626	333,704
Motor Vehicle Property Tax Receipts	125,000	130,000	135,200	140,608	146,232	152,082	158,165	164,491
Local Option Levy (1.54 Average)	23,214	24,143	25,108	26,113	27,157	28,243	29,373	30,548
Public Law 874 Federal Fund Receipts	12,000	12,480	12,979	13,498	14,038	14,600	15,184	15,791
Mineral Production/IRB Payments	6,000	6,240	6,490	6,749	7,019	7,300	7,592	7,896
Subtotal	\$633,214	\$560,647	\$499,640	\$483,475	\$493,793	\$512,106	\$531,519	\$552,430
Current General State Aid	899,187	935,154	972,561	1,011,463	1,051,922	1,093,998	1,137,758	1,183,269
Additional Revenue	250,357	274,835	285,828	297,261	309,152	321,518	334,378	347,753
Total - Non Property Revenue	\$1,782,758	\$1,770,636	\$1,758,029	\$1,792,199	\$1,854,866	\$1,927,622	\$2,003,655	\$2,083,452
Property Tax Revenue Necessary	290,546	385,600	484,457	539,986	570,607	594,869	619,736	644,874
Amount of Property Tax Levy	678,330	705,463	780,963	839,332	880,488	916,074	953,439	992,114
Amount per Mill	15,074	15,677	16,304	16,956	17,634	18,340	19,073	19,836
Total Levy Necessary	45.00	45.00	47.90	49.50	49.93	49.95	49.99	50.01

Note: Assumes a four percent growth in school expenditures and all revenue sources

Mill Levy Determination (assuming no cash ending balance management)

	<u>FY 1993</u>	<u>FY 1994</u>	<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>	<u>FY 2000</u>
Local School Operating Budgets	\$2,073,304	\$2,156,236	\$2,242,486	\$2,332,185	\$2,425,472	\$2,522,491	\$2,623,391	\$2,728,327
Cash on Hand	\$212,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax in Process	255,000	156,448	332,197	254,220	313,531	299,611	325,844	331,206
Motor Vehicle Property Tax Receipts	125,000	130,000	135,200	140,608	146,232	152,082	158,165	164,491
Local Option Levy (1.54 Average)	23,214	24,143	25,108	26,113	27,157	28,243	29,373	30,548
Public Law 874 Federal Fund Receipts	12,000	12,480	12,979	13,498	14,038	14,600	15,184	15,791
Mineral Production/IRB Payments	6,000	6,240	6,490	6,749	7,019	7,300	7,592	7,896
Subtotal	\$633,214	\$329,310	\$511,974	\$441,188	\$507,978	\$501,836	\$536,158	\$549,932
Current General State Aid	899,187	935,154	972,561	1,011,463	1,051,922	1,093,998	1,137,758	1,183,269
Additional Revenue	250,357	274,835	285,828	297,261	309,152	321,518	334,378	347,753
Total - Non Property Revenue	\$1,782,758	\$1,539,299	\$1,770,362	\$1,749,912	\$1,869,051	\$1,917,352	\$2,008,295	\$2,080,954
Property Tax Revenue Necessary	290,546	616,937	472,123	582,273	556,421	605,139	615,096	647,372
Amount of Property Tax Levy	446,993	949,134	726,343	895,804	856,032	930,983	946,302	995,958
Amount per Mill	15,074	15,677	16,304	16,956	17,634	18,340	19,073	19,836
Total Levy Necessary	29.65	60.54	44.55	52.83	48.54	50.76	49.61	50.21

Note: Assumes a four percent growth in school expenditures and all revenue sources

House Taration Attachment 3 03-05-92

**PROJECTED VIDEO LOTTERY REVENUES IN KANSAS
A SUMMARY STATEMENT**

by

**William T. Terrell
Associate Professor of Economics
Wichita State University**

March 5, 1992

House Taxation
Attachment 4
03-05-92

1. Video games are complementary with other gambling opportunities now legal in the state. Video games are distinctly different from lottery in that the former permit interaction and instant payoffs. The points of sale for these two alternatives are almost completely separate. There will be some overlap of sources if retail liquor stores are authorized to offer video lottery. But any net effects of consumer switching between these two alternatives is thought to be minimal. The direction of the transfer of patronage is clouded by the apparent trend of lower lottery sales and the remedy of increasing prizes as a percent of sales.

2. Kansas projections are based on applying a scale factor to the number of terminals and to the revenues remaining after paying prizes out of sales (net machine income) in South Dakota. The scale factor is the ratio of Kansas 1990 population to that of South Dakota (namely, 3.5597). This is the most conservative criterion among several that are relevant. The following table shows population as well as other measures of relative economic standing.

	<u>Kansas</u>	<u>South Dakota</u>	<u>Ratio KS/SD</u>
Population (1990)	2,477,574	696,004	3.5597
Personal Income (1988 in \$1,000)	39,320,369	9,094,529	4.3235
Total Employment (1988 Frequency)	1,426,459	382,354	3.7307
Wage & Salary Employment (1988 Frequency)	1,139,961	286,575	3.9779
Eating and Drinking Place Sales (1990 in \$1,000)	1,566,326	420,738	3.7228

Other characteristics are held to be the same in both states: About 90% prize payoff per game, about 4 -5 terminals per retail establishment, market stabilization at about 1 terminal per 105 to 110 residents, and 4-plus games played from credits won after cash deposit for a cash prize payout of 63 - 64% of total cash paid in, stable or long-run weekly net machine income of \$390 to \$400 per terminal, and a weekly per capita population net machine income of \$3 to \$4.

3. The Kansas projections are shown in Table 2 as these depend on the South Dakota experience shown in Table 1. Applying the scale factor (3.5597) to the number of terminals and the net machine incomes in South Dakota yields the projections in Table 2. No allowances are made for future population growth, future increases in personal income or for sales to residents of other states.

Table 2, the top panel, shows that Kansas could expect about \$65.8 million in state revenues for fiscal 1993 if video lottery begins in mid-October, 1992. For the third 52-week period after commencing video gaming, the state can expect a video revenue of \$182.9 million (last line of lower panel).

The chief warnings concerning these estimates is that they depend on assuming that state revenue equal to 40% of net machine income does not discourage operators and establishments from participation. Likewise, since it is well-know that bettors and the amount they wager is sensitive to the takeout, the state should maintain the terminal software so that the winning probability is as near .9 as possible.

TABLE 1

SOUTH DAKOTA VIDEO LOTTERY REVENUES

SOUTH DAKOTA FISCAL YEARS

Fiscal Year Ending June 30	Weeks From Inception	Ending Number of Terminals	Fiscal Year Net Machine Income (\$)	Fiscal Year State Share (\$)
1990	37	3813	46,215,137	10,398,406
1991	89	5763	106,641,315	25,418,277

SOUTH DAKOTA 52-WEEK YEARS

Twelve Month Year	Weeks From Inception	Ending Number of Terminals	Total Net Machine Income (\$)	Total State Share (\$)
First	52	4567	73,756,340	16,591,111
Second	104	6128	114,224,435	28,016,989
Third	156	6500	128,438,171	41,823,796

NOTES:

All but the third 52-week period is fact. The third calendar year is based on an estimate for 37 weeks and fact for 15 weeks. The 37-week estimate derives from assumed average 6400 terminals yielding \$390 net machine income per terminal per week.

Source: Appendix Tables 1 and 2.

TABLE 2

KANSAS PROJECTED VIDEO LOTTERY REVENUES

KANSAS FISCAL YEARS

Fiscal Year Ending June 30	Weeks From Inception	Ending Number of Terminals	Fiscal Year Net Machine Income (\$)	Fiscal Year State Share (\$)
1993	37	13, 573	164, 512, 023	65, 804, 809
1994	89	20, 515	379, 611, 089	151, 844, 436

KANSAS 52-WEEK YEARS

Twelve Month Year	Weeks From Inception	Ending Number of Terminals	Total Net Machine Income (\$)	Total State Share (\$)
First	52	16, 257	262, 550, 443	105, 020, 177
Second	104	21, 814	406, 604, 721	162, 641, 889
Third	156	23, 138	457, 201, 357	182, 880, 543

NOTE:

The projections are based on South Dakota numbers of terminals and net machine income. These are multiplied by the ratio of Kansas population to that of South Dakota (3.5597). The state share is computed as .4 of net machine income.

Source: Text and text Table 1.

APPENDIX TABLES AND FIGURES

Table 1: Weekly Record of South Dakota Video Lottery

Table 2: Monthly Record of South Dakota Video Lottery

Figure 1: South Dakota Number of Terminals Weekly

Figure 2: South Dakota Weekly Net Machine Income
Per Terminal

Figure 3: South Dakota Monthly Prizes as a Per Cent
of Total Cash In

APPENDIX TABLE 1
WEEKLY RECORD OF SOUTH DAKOTA VIDEO LOTTERY

Week Ending	Number of Terminals	Net Machine Income (NMI)	State \$ Revenue	Revenue % of NMI	NMI Per Terminal (\$)	Week Number
10/21/89	767	196,847	44,291	22.50	256.65	1
10/28/89	909	366,275	82,412	22.50	402.94	2
11/04/89	1000	450,218	101,299	22.50	450.22	3
11/11/89	1165	529,358	119,105	22.50	454.38	4
11/18/89	1309	634,867	142,845	22.50	485.00	5
11/25/89	1403	676,932	152,310	22.50	482.49	6
12/02/89	1490	808,751	181,969	22.50	542.79	7
12/09/89	1616	835,773	188,049	22.50	517.19	8
12/16/89	1707	863,909	194,380	22.50	506.10	9
12/23/89	1784	910,913	204,955	22.50	510.60	10
12/30/89	1824	938,210	211,097	22.50	514.37	11
1/6/90	1981	986,388	221,937	22.50	497.92	12
1/13/90	2088	1,073,533	241,545	22.50	514.14	13
1/20/90	2182	1,097,170	246,863	22.50	502.83	14
1/30/90	2194	1,013,834	228,113	22.50	462.09	15
2/3/90	2309	1,410,062	317,264	22.50	610.68	16
2/10/90	2382	1,338,642	301,194	22.50	561.98	17
2/17/90	2458	1,362,188	306,492	22.50	554.19	18
2/24/90	2530	1,505,753	338,794	22.50	595.16	19
3/3/90	2594	1,613,697	363,082	22.50	622.09	20
3/10/90	2639	1,498,233	337,102	22.50	567.73	21
3/17/90	2751	1,551,166	349,012	22.50	563.86	22
3/24/90	2810	1,485,080	334,143	22.50	528.50	23
3/31/90	2857	1,617,061	363,839	22.50	566.00	24
4/7/90	2931	1,639,365	368,857	22.50	559.32	25
4/14/90	2988	1,594,597	358,784	22.50	533.67	26
4/21/90	3055	1,655,226	372,426	22.50	541.81	27
4/28/90	3114	1,485,340	334,201	22.50	476.99	28
5/5/90	3156	1,845,626	415,266	22.50	584.80	29
5/12/90	3204	1,596,891	359,300	22.50	498.41	30
5/19/90	3277	1,683,467	378,780	22.50	513.72	31
5/26/90	3437	1,643,858	369,868	22.50	478.28	32
6/2/90	3480	1,630,579	366,880	22.50	468.56	33
6/9/90	3598	1,646,678	370,502	22.50	457.66	34
6/16/90	3675	1,689,339	380,101	22.50	459.68	35
6/23/90	3756	1,712,275	385,262	22.50	455.88	36
6/30/90	3813	1,627,043	366,085	22.50	426.71	37
7/7/90	3844	1,764,273	396,961	22.50	458.97	38
7/14/90	3940	1,762,070	396,466	22.50	447.23	39
7/21/90	3995	1,804,370	405,983	22.50	451.66	40
7/28/90	4063	1,724,626	388,041	22.50	424.47	41
8/4/90	4220	1,886,658	424,438	22.50	447.08	42
8/11/90	4286	1,849,726	416,188	22.50	431.57	43
8/18/90	4277	1,895,293	426,441	22.50	443.14	44
8/25/90	4337	1,860,622	418,640	22.50	429.01	45
9/1/90	4388	1,826,600	410,985	22.50	416.27	46
9/8/90	4384	1,867,646	420,220	22.50	426.01	47
9/15/90	4427	1,803,621	405,815	22.50	407.41	48
9/22/90	4462	1,809,816	407,208	22.50	405.61	49
9/29/90	4504	1,854,504	417,263	22.50	411.75	50
10/6/90	4541	1,916,379	431,185	22.50	422.02	51
10/13/90	4567	1,914,992	430,873	22.50	419.31	52
Total Period		73,756,340	16,595,111		477.49	

4-7

Source: South Dakota Lottery, 207 East Capitol, Pierre SD.

APPENDIX TABLE 1

WEL RECORD OF SOUTH DAKOTA VIDEO LOTTER

Week Ending	Number of Terminals	Net Machine Income (NMI)	State \$ Revenue	Revenue % of NMI	NMI Per Terminal (\$)	Week Number
10/20/90	4598	1,984,932	446,610	22.50	431.69	53
10/27/90	4615	1,975,398	444,464	22.50	428.04	54
11/ 3/90	4664	2,021,335	454,800	22.50	433.39	55
11/10/90	4695	2,074,985	466,872	22.50	441.96	56
11/17/90	4732	2,029,649	456,671	22.50	428.92	57
11/24/90	4762	1,984,583	446,531	22.50	416.75	58
12/ 1/90	4785	1,934,396	435,239	22.50	404.26	59
12/ 8/90	4798	2,083,183	468,716	22.50	434.18	60
12/15/90	4812	1,934,825	435,336	22.50	402.08	61
12/22/90	4843	1,850,553	416,374	22.50	382.11	62
12/29/90	4899	1,690,633	380,407	22.50	345.10	63
1/ 5/91	4908	2,004,365	501,091	25.00	408.39	64
1/12/91	4918	1,995,155	498,783	25.00	405.68	65
1/19/91	4969	2,008,995	502,249	25.00	404.31	66
1/26/91	4988	2,016,033	504,008	25.00	404.18	67
2/ 2/91	4998	2,118,974	529,743	25.00	423.96	68
2/ 9/91	5011	2,216,534	554,133	25.00	442.33	69
2/16/91	5061	2,186,108	546,527	25.00	431.95	70
2/23/91	5061	2,130,605	532,651	25.00	420.98	71
3/ 2/91	5088	2,218,504	554,626	25.00	436.03	72
3/ 9/91	5145	2,280,079	570,020	25.00	443.16	73
3/16/91	5157	2,323,168	580,792	25.00	450.49	74
3/23/91	5170	2,251,634	562,923	25.00	435.52	75
3/30/91	5203	2,262,393	565,598	25.00	434.82	76
4/ 6/91	5242	2,345,224	586,306	25.00	447.39	77
4/13/91	5274	2,438,839	609,710	25.00	462.43	78
4/20/91	5323	2,408,719	602,180	25.00	452.51	79
4/27/91	5373	2,258,325	564,581	25.00	420.31	80
5/ 4/91	5420	2,546,613	636,653	25.00	469.85	81
5/11/91	5465	2,236,014	559,114	25.00	409.15	82
5/18/91	5532	2,226,695	556,674	25.00	402.51	83
5/25/91	5583	2,144,259	536,065	25.00	384.07	84
6/ 1/91	5620	2,096,311	524,078	25.00	373.01	85
6/ 8/91	5654	2,273,776	568,444	25.00	402.15	86
6/15/91	5694	2,155,366	538,842	25.00	378.53	87
6/22/91	5741	2,229,028	557,257	25.00	388.26	88
6/29/91	5763	2,163,814	540,953	25.00	375.47	89
7/ 6/91	5830	2,353,848	588,462	25.00	403.75	90
7/13/91	5904	2,298,977	574,730	25.00	389.39	91
7/20/91	5907	2,277,975	569,481	25.00	385.64	92
7/27/91	5933	2,274,121	568,530	25.00	383.30	93
8/ 3/91	5972	2,377,026	594,256	25.00	398.03	94
8/10/91	6012	2,411,423	602,857	25.00	401.10	95
8/17/91	6005	2,327,196	581,799	25.00	387.54	96
8/24/91	6053	2,219,628	554,807	25.00	366.70	97
8/31/91	6102	2,284,987	571,247	25.00	374.47	98
9/ 7/91	6116	2,419,215	604,804	25.00	395.56	99
9/14/91	6122	2,386,429	596,607	25.00	389.81	100
9/21/91	6130	2,298,372	574,580	25.00	374.94	101
9/28/91	6161	2,389,101	597,275	25.00	387.78	102
10/ 5/91	6131	2,459,533	614,883	25.00	401.16	103
10/12/91	6128	2,346,602	586,650	25.00	382.93	104
Total Period		114,224,435	28,016,989		407.84	

WEEKLY RECORD OF SOUTH DAKOTA VIDEO LOTTERY

Week Ending	Number of Terminals	Net Machine Income (NMI)	State \$ Revenue	Revenue % of NMI	NMI Per Terminal (\$)	Week Number
10/19/91	6137	2,452,756	613,189	25.00	399.67	105
10/26/91	6149	2,379,444	594,861	25.00	386.96	106
11/2/91	6137	2,151,173	537,793	25.00	350.53	107
11/9/91	6130	2,463,660	615,915	25.00	401.90	108
11/16/91	6109	2,414,345	603,586	25.00	395.21	109
11/23/91	6147	2,425,694	606,424	25.00	394.61	110
11/30/91	6161	2,130,773	532,693	25.00	345.85	111
12/7/91	6194	2,490,789	622,697	25.00	402.13	112
12/14/91	6210	2,413,672	603,418	25.00	388.68	113
12/21/91	6210	2,476,456	619,114	25.00	398.79	114
12/28/91	6201	2,188,334	547,083	25.00	352.90	115
1/4/92p	6189	2,591,891	647,973	25.00	418.79	116
1/11/92p	6197	2,716,641	679,160	25.00	438.38	117
1/18/92p	6238	2,176,937	761,928	35.00	348.98	118
1/25/92p	6241	2,613,606	914,762	35.00	418.78	119
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Total Period		36,086,171	9,500,596		389.49	

Source: South Dakota Lottery, 207 East Capitol, Pierre SD.

APPENDIX TABLE 2

MONTHLY RECORD OF SOUTH DAKOTA VIDEO LOTTERY AND FISCAL YEAR TOTALS

End of Month	Cash In (Handle)	Cash Out (Prizes)	Net Machine Income (NM)	Prizes as a % of Cash In	NMI % of Cash In (Takeout)	State \$ Revenue	State % of Cash In	State % Of NMI
1989:								
Oct	1, 871, 000.50	1, 149, 686.00	721, 314.50	61.45	38.55	162, 295.76	8.67	22.50
Nov	7, 079, 321.50	4, 424, 843.00	2, 654, 478.50	62.50	37.50	597, 257.66	8.44	22.50
Dec	11, 001, 283.75	7, 064, 772.25	3, 936, 511.50	64.22	35.78	885, 715.09	8.05	22.50
1990:								
Jan	13, 711, 041.75	8, 817, 482.50	4, 893, 559.25	64.31	35.69	1, 101, 050.83	8.03	22.50
Feb	15, 214, 716.25	9, 579, 059.50	5, 635, 656.75	62.96	37.04	1, 268, 022.77	8.33	22.50
Mar	19, 439, 699.25	12, 516, 363.00	6, 923, 336.25	64.39	35.61	1, 557, 750.66	8.01	22.50
Apr	19, 246, 956.25	12, 367, 870.00	6, 879, 086.25	64.26	35.74	1, 547, 794.41	8.04	22.50
May	19, 979, 016.75	12, 711, 239.25	7, 267, 777.50	63.62	36.38	1, 635, 249.94	8.18	22.50
Jun	19, 702, 128.00	12, 398, 711.25	7, 303, 416.75	62.93	37.07	1, 643, 268.77	8.34	22.50
TOTAL	127, 245, 164.00	81, 030, 026.75	46, 215, 137.25	63.68	36.32	10, 398, 405.89	8.17	22.50
Jul	21, 092, 179.75	13, 393, 654.00	7, 698, 525.75	63.50	36.50	1, 732, 168.29	8.21	22.50
Aug	23, 386, 013.00	14, 927, 083.00	8, 458, 930.00	63.83	36.17	1, 903, 259.25	8.14	22.50
Sep	22, 009, 303.75	14, 292, 904.25	7, 716, 399.50	64.94	35.06	1, 736, 189.89	7.89	22.50
Oct	24, 831, 947.75	16, 281, 773.50	8, 550, 174.25	65.57	34.43	1, 923, 789.21	7.75	22.50
Nov	25, 720, 524.00	16, 948, 040.50	8, 772, 483.50	65.89	34.11	1, 973, 808.79	7.67	22.50
Dec	25, 750, 452.75	17, 264, 920.05	8, 485, 532.70	67.05	32.95	1, 909, 244.86	7.41	22.50
1991:								
Jan	26, 971, 222.75	18, 219, 502.00	8, 751, 720.75	67.55	32.45	2, 187, 930.19	8.11	25.00
Feb	27, 204, 682.75	18, 508, 572.50	8, 696, 110.25	68.03	31.97	2, 174, 027.56	7.99	25.00
Mar	31, 847, 729.50	21, 694, 526.75	10, 153, 202.75	68.12	31.88	2, 538, 300.69	7.97	25.00
Apr	29, 449, 869.25	19, 293, 477.00	10, 156, 392.25	65.51	34.49	2, 539, 098.06	8.62	25.00
May	28, 370, 853.50	18, 390, 388.25	9, 980, 465.25	64.82	35.18	2, 495, 116.31	8.79	25.00
Jun	25, 759, 386.00	16, 538, 008.00	9, 221, 378.00	64.20	35.80	2, 305, 344.50	8.95	25.00
TOTAL	312, 394, 164.75	205, 752, 849.80	106, 641, 314.95	65.86	34.14	25, 418, 277.60	8.14	23.84

Source: South Dakota Lottery, 207 East Capitol, Pierre SD.

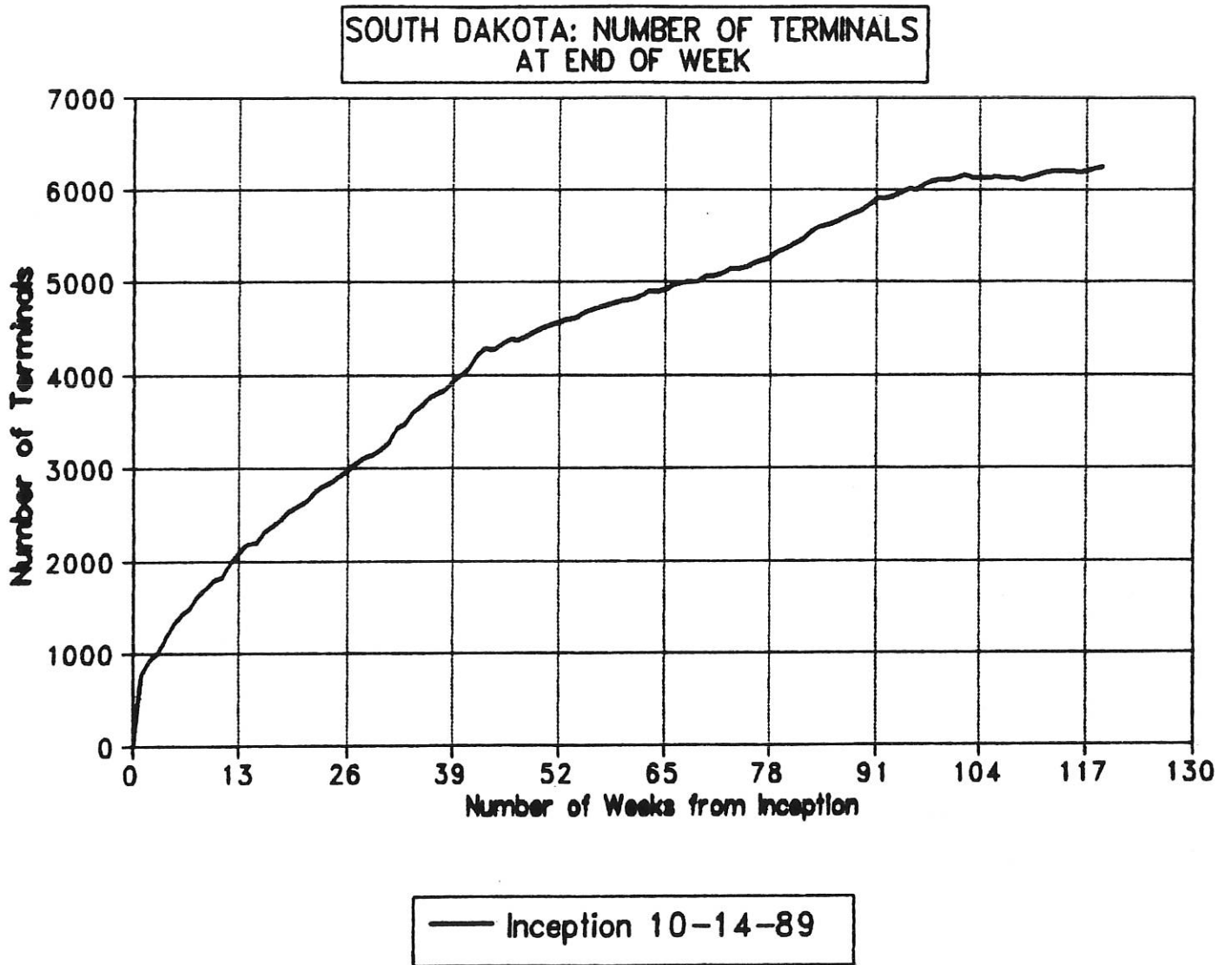
4-10

APPENDIX TABLE 2

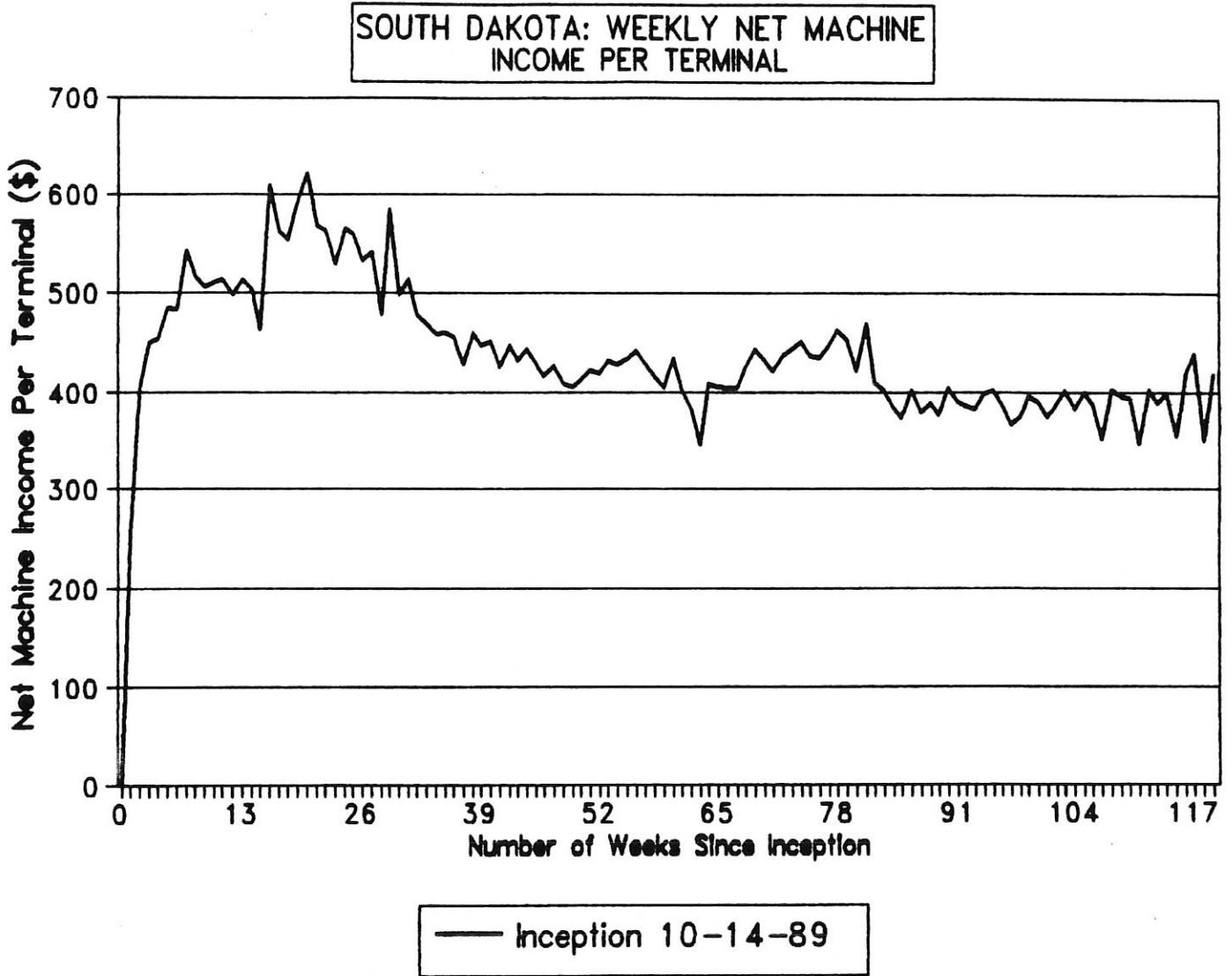
MONTHLY RECORD OF SOUTH DAKOTA VIDEO LOTTERY AND FISCAL YEAR TOTALS

End of Month	Cash In (Handle)	Cash Out (Prizes)	Net Machine Income (NMI)	Prizes as a % of Cash In	NMI % of Cash In (Takeout)	State \$ Revenue	State % of Cash In	State % Of NMI
1991:								
Jul	29,265,469.25	18,928,833.50	10,336,635.75	64.68	35.32	2,584,158.94	8.83	25.00
Aug	29,516,804.25	19,028,360.25	10,488,444.00	64.47	35.53	2,622,111.00	8.88	25.00
Sep	27,818,985.25	17,820,917.75	9,998,067.50	64.06	35.94	2,499,516.88	8.98	25.00
Oct	29,579,635.75	19,034,929.75	10,544,706.00	64.35	35.65	2,636,176.50	8.91	25.00
Nov	28,777,348.75	18,603,077.75	10,174,271.00	64.64	35.36	2,543,567.75	8.84	25.00
Dec	26,403,990.75	16,834,740.25	9,569,250.50	63.76	36.24	2,392,312.63	9.06	25.00
TOTAL	171,362,234.00	110,250,859.25	61,111,374.75	64.34	35.66	15,277,843.70	8.92	25.00

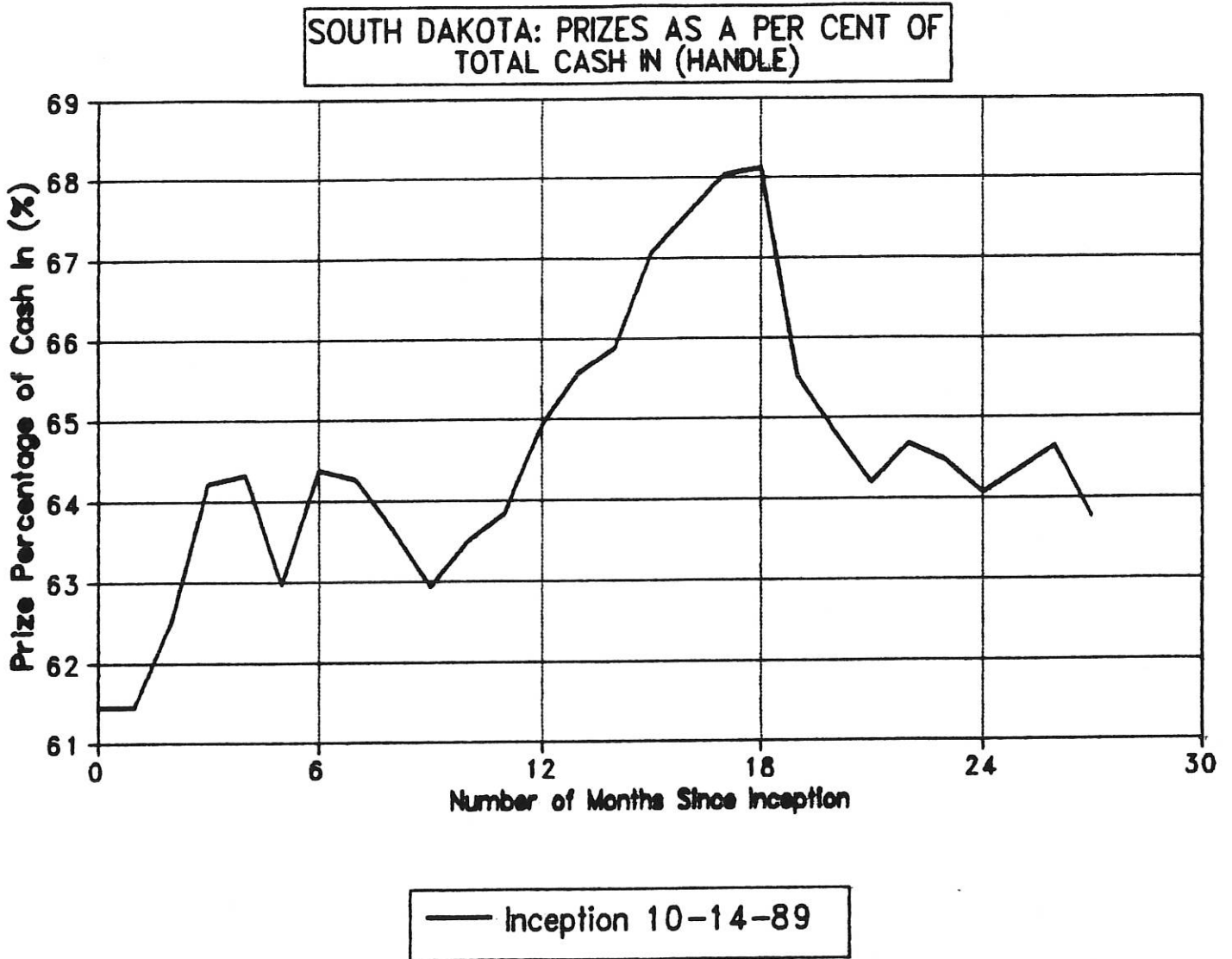
APPENDIX FIGURE 1



APPENDIX FIGURE 2



APPENDIX FIGURE 3



JOAN WAGNON

REPRESENTATIVE, FIFTY-FIFTH DISTRICT
1606 BOSWELL
TOPEKA, KANSAS 66604
(913) 235-5881
OFFICE:
STATE CAPITOL, 272-W
TOPEKA, KANSAS 66612
(913) 296-7647



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
CHAIR: TAXATION
MEMBER: ECONOMIC DEVELOPMENT
FEDERAL & STATE AFFAIRS
LEGISLATIVE POST AUDIT

WORK SHEET FOR H2891 Financing Public Schools

I. Mill Levy. H 2891 and 2892 are the two bills enacting a new financing concept for schools. H 2891 raises a state levy for Tier I, the basic financing, of 45 mills. (H 2892 contains additional local option budget authority, utilizing local property tax dollars which remain locally.)

What should the Tier I levy be?

30 35 40 45 _____

II. Sales Tax Exemptions. (Use First Yr. Fiscal Impact)

III. Other Revenue Sources:

Income Tax on upper brackets: \$ _____

Sales Tax \$ _____
(Each 1/4 cent on Sales Tax = \$55 million)

Intangibles \$ _____

Excise Taxes, liquor, tobacco, etc. \$ _____

Grand Total: \$ _____

House Taxation
Attachment 5
03-05-92

Sales Tax Exemptions Proposed in HB 2113 - Fiscal Impacts
 "Fiscal Impacts below are calculated at the current 4.25% rate"
 (Dollars are in Millions)

Sales Tax Exemptions	Description	Fiscal Year 1993	
		Annual Fiscal Impact	First Year Fiscal Impact
3602 m(B)	Electricity, gas, and water consumed in production	\$30.900	\$25.750
3603 b -	Interstate Telephone	\$13.300	\$11.638
3603 e -	Participation in recreation sponsored by Pol. Sub.	\$1.000	\$0.667
3603 f -	Coin-OP Laundry	\$0.726	\$0.635
3603 g -	Hotel-Motel Rooms	\$1.136	\$0.994
3603 h -	Machinery IRB	\$0.092	\$0.000
3603 o -	Vehicles for Stock	\$0.017	\$0.013
3603 p -	Original Construction Services	\$74.000	\$61.667
3606 a -	Tangible personal property taxed by another Excise Tax	\$81.700	\$71.488
3606 f -	Property purchased by an interstate carrier	\$22.215	\$14.810
3606 g -	Sales, repair, or modification of aircraft used in interstate commerce	\$32.346	\$18.869
3606 h -	Textbooks	\$0.892	\$0.669
3606 i -	Lease or rental of films, record, or tapes	\$1.905	\$1.429
3606 k -	Sale of motor vehicles, trailers, or aircraft to a non-resident	\$32.410	\$24.308
3606 l -	Occasional Sales (Only planes, boats, etc. are taxable)	\$0.400	\$0.300
3606 p -	Trade fixtures and equipment already installed	\$0.975	\$0.731
3606 t -	Groundwater management districts	\$0.013	\$0.010
3606 u -	Farm Machinery	\$31.606	\$21.071
3606 x -	Gas, Elec. Water - Res. Use	\$55.900	\$48.913
3606 y -	Propane - L-P - Res. Use	\$3.314	\$2.900
3606 z -	Intrastate Tel. - Res. Use	\$5.419	\$4.742
3606 aa-	Railroad rolling stock	\$5.254	\$3.941
3606 bb-	Port authority	\$0.000	\$0.000
3606 cc-	Repair of equipment used for the transmission of gas	\$0.297	\$0.223
3606 dd-	Used Mobile Homes	\$2.265	\$1.982
3606 ee-	Enterprise Zones (Exclude Mach. & Equip.)	\$8.751	\$4.376
3606 gg-	Lottery Tickets	\$3.188	\$2.790
3606 hh-	New Mobile Homes	\$0.563	\$0.493
3606 kk-	Youth Devel. Programs	\$0.214	\$0.161
3606 mm-	Manf. Mach. & Equip.	\$34.142	\$25.607
3606 nn-	Educational materials purchased by a non-profit corporation	\$0.041	\$0.036
3606 oo-	Seed & Trees	\$1.255	\$0.941
3606 rr-	Drill Bits	\$0.339	\$0.254
3606 ss-	Museums & Hist. Society	\$0.210	\$0.158
3606 tt-	Annual Events Non Profit Org.	\$0.100	\$0.075
	State Total	\$446.9	\$352.6

Mortgage Rate Equals 9%
 30 Year Fixed Mortgage

Cost of a new Home	\$40,000	\$60,000	\$100,000
Estimated Labor	40%	40%	40%
Labor Services	\$16,000	\$24,000	\$40,000
Sales Tax Rate	4.25%	4.25%	4.25%
Tax	\$680	\$1,020	\$1,700
Total Mortgage	\$40,680	\$61,020	\$101,700

Principal and Interest Payment:

Monthly Payment	\$321.85	\$482.77	\$804.62
Monthly Payment/Sales Tax	\$327.32	\$490.98	\$818.30
Monthly Difference	\$5.47	\$8.21	\$13.68
Annual Difference	\$65.64	\$98.52	\$164.16

House Taxation
 Attachment 7
 03-05-92

Proposed Changes:
 Elimination of the Federal Deductibility Option
 Changes in Current Rates

Proposed Tax Rates

Married:	\$0 - \$15	3.45%
	\$15 - \$30	3.55%
	\$30 - \$60	6.10%
	\$60 - Over	6.40%
Single:	\$0 - \$10	4.35%
	\$10 - \$20	4.55%
	\$20 - \$30	7.25%
	\$30 - Over	7.90%

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992

Resident Taxpayers

Liability Dollars are in Millions

SIMULATION 0121

		Married					Single					Total Residents				
K.A.G.I. Bracket		No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate
No K.A.G.I.		5,835	0.0%	\$0.0	\$0.00	0.0%	4,728	0.0%	\$0.0	\$0.00	0.0%	10,563	0.0%	\$0.0	\$0.00	0.0%
\$0	\$5	12,072	0.0%	\$0.0	\$0.00	0.0%	110,563	-3.1%	\$0.0	(\$0.31)	0.3%	122,636	-3.1%	\$0.0	(\$0.28)	0.3%
\$5	\$15	58,048	-3.8%	(\$0.1)	(\$1.53)	0.3%	168,209	-2.7%	(\$0.8)	(\$4.72)	1.7%	226,258	-2.8%	(\$0.9)	(\$3.90)	1.3%
\$15	\$25	79,879	-3.6%	(\$0.9)	(\$11.36)	1.4%	97,787	-2.1%	(\$1.1)	(\$11.74)	2.7%	177,666	-2.6%	(\$2.1)	(\$11.57)	2.1%
\$25	\$35	79,175	-5.0%	(\$2.5)	(\$31.65)	1.9%	52,515	8.0%	\$4.0	\$75.54	3.3%	131,690	1.5%	\$1.5	\$11.09	2.5%
\$35	\$50	112,676	-0.5%	(\$0.6)	(\$5.23)	2.3%	31,388	19.1%	\$8.7	\$278.63	4.1%	144,064	5.1%	\$8.2	\$56.62	2.7%
\$50	\$100	135,513	12.3%	\$32.2	\$237.62	3.1%	15,091	27.5%	\$10.3	\$680.73	4.8%	150,604	14.2%	\$42.5	\$282.02	3.3%
\$100	Over	23,742	25.3%	\$45.3	\$1,907.43	4.4%	2,414	36.6%	\$8.0	\$3,293.24	6.0%	26,157	26.5%	\$53.2	\$2,035.35	4.6%
Total		506,942	11.6%	\$73.4	\$144.78	2.9%	482,696	12.1%	\$29.0	\$60.00	3.2%	989,638	11.7%	\$102.4	\$103.43	3.0%

Current Law Tax Rates

Fiscal Impact:

All Taxpayers:	\$112.2
Residents Only:	\$102.4
Married Residents:	\$73.4
Single Residents:	\$29.0
Non-Residents:	\$9.8

	With Federal Deductibility		No Federal Deductibility	
Married:	\$0 - \$20	4.75%	\$0 - \$35	3.65%
	\$20 - \$35	5.00%	\$35 - Over	5.15%
	\$35 - \$45	8.50%		
	\$45 - Over	8.75%		
Single:	\$0 - \$2	4.75%	\$0 - \$27.5	4.50%
	\$2 - \$10	5.60%	\$27.5 - Over	5.95%
	\$10 - \$20	5.75%		
	\$20 - \$30	8.50%		
	\$30 - Over	8.75%		

House Revision
03-05-92

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992
Resident Taxpayers

Current Law

Married							Single					Total Residents				
K.A.G.I. Bracket	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate		No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%		4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%		110,563	3.7%	\$1.07	0.1%	0.3%	122,636	1.1%	\$1.07	0.1%	0.3%
\$5 \$15	58,048	2.7%	\$2.36	0.3%	0.4%		168,209	20.0%	\$29.39	3.4%	1.7%	226,258	7.1%	\$31.75	3.6%	1.4%
\$15 \$25	79,879	6.9%	\$25.08	2.9%	1.5%		97,787	23.7%	\$54.37	6.2%	2.7%	177,666	11.3%	\$79.45	9.1%	2.2%
\$25 \$35	79,175	10.2%	\$50.17	5.7%	2.0%		52,515	19.3%	\$49.63	5.7%	3.1%	131,690	12.6%	\$99.80	11.4%	2.4%
\$35 \$50	112,676	20.5%	\$114.40	13.1%	2.3%		31,388	15.9%	\$45.72	5.2%	3.4%	144,064	19.3%	\$160.12	18.4%	2.5%
\$50 \$100	135,513	38.7%	\$262.23	30.1%	2.8%		15,091	11.7%	\$37.35	4.3%	3.8%	150,604	31.7%	\$299.58	34.3%	2.9%
\$100 Over	23,742	20.8%	\$179.06	20.5%	3.5%		2,414	5.9%	\$21.71	2.5%	4.4%	26,157	16.9%	\$200.77	23.0%	3.6%
Total	506,942	100.00%	\$633.29	72.6%	2.6%		482,696	100.00%	\$239.25	27.4%	2.8%	989,638	100.00%	\$872.55	100.00%	2.7%

Kansas Department Of Revenue

Individual Income Tax In Tax Year 1992
Resident Taxpayers

SIMULATION 0121

Married							Single					Total Residents				
K.A.G.I. Bracket	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate		No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%		4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%		110,563	3.7%	\$1.04	0.1%	0.3%	122,636	1.1%	\$1.04	0.1%	0.3%
\$5 \$15	58,048	2.7%	\$2.27	0.2%	0.3%		168,209	20.0%	\$28.60	2.9%	1.7%	226,258	7.1%	\$30.87	3.2%	1.3%
\$15 \$25	79,879	6.9%	\$24.17	2.5%	1.4%		97,787	23.7%	\$53.22	5.5%	2.7%	177,666	11.3%	\$77.40	7.9%	2.1%
\$25 \$35	79,175	10.2%	\$47.66	4.9%	1.9%		52,515	19.3%	\$53.60	5.5%	3.3%	131,690	12.6%	\$101.26	10.4%	2.5%
\$35 \$50	112,676	20.5%	\$113.81	11.7%	2.3%		31,388	15.9%	\$54.46	5.6%	4.1%	144,064	19.3%	\$168.27	17.3%	2.7%
\$50 \$100	135,513	38.7%	\$294.43	30.2%	3.1%		15,091	11.7%	\$47.63	4.9%	4.8%	150,604	31.7%	\$342.05	35.1%	3.3%
\$100 Over	23,742	20.8%	\$224.35	23.0%	4.4%		2,414	5.9%	\$29.67	3.0%	6.0%	26,157	16.9%	\$254.01	26.1%	4.6%
Total	506,942	100.0%	\$706.69	72.5%	2.9%		482,696	100.00%	\$268.22	27.5%	3.2%	989,638	100.00%	\$974.91	100.00%	3.0%

Fiscal Impact:

\$73.40

\$28.96

\$102.36

All Taxpayers:

\$112.18

Non-Resident:

\$9.82

Proposed Changes:
 Elimination of the Federal Deductibility Option
 Changes in Current Rates

Proposed Tax Rates

Married:	\$0 - \$15	3.45%
	\$15 - \$30	3.55%
	\$30 - \$60	6.10%
	\$60 - Over	6.40%
Single:	\$0 - \$10	4.35%
	\$10 - \$20	4.55%
	\$20 - \$30	6.75%
	\$30 - Over	7.90%

Kansas Department Of Revenue
 Individual Income Tax In Tax Year 1992

Resident Taxpayers

Liability Dollars are in Millions

SIMULATION 0138

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.0	\$0.00	0.0%	4,728	0.0%	\$0.0	\$0.00	0.0%	10,563	0.0%	\$0.0	\$0.00	0.0%
\$0 \$5	12,072	0.0%	\$0.0	\$0.00	0.0%	110,563	-3.1%	\$0.0	(\$0.31)	0.3%	122,636	-3.1%	\$0.0	(\$0.28)	0.3%
\$5 \$15	58,048	-3.8%	(\$0.1)	(\$1.53)	0.3%	168,209	-2.7%	(\$0.8)	(\$4.72)	1.7%	226,258	-2.8%	(\$0.9)	(\$3.90)	1.3%
\$15 \$25	79,879	-3.6%	(\$0.9)	(\$11.36)	1.4%	97,787	-2.1%	(\$1.1)	(\$11.74)	2.7%	177,666	-2.6%	(\$2.1)	(\$11.57)	2.1%
\$25 \$35	79,175	-5.0%	(\$2.5)	(\$31.65)	1.9%	52,515	6.3%	\$3.1	\$59.86	3.2%	131,690	0.6%	\$0.6	\$4.84	2.4%
\$35 \$50	112,676	-0.5%	(\$0.6)	(\$5.23)	2.3%	31,388	16.0%	\$7.3	\$233.26	4.0%	144,064	4.2%	\$6.7	\$46.74	2.6%
\$50 \$100	135,513	12.3%	\$32.2	\$237.62	3.1%	15,091	25.4%	\$9.5	\$629.52	4.8%	150,604	13.9%	\$41.7	\$276.89	3.3%
\$100 Over	23,742	25.3%	\$45.3	\$1,907.43	4.4%	2,414	36.0%	\$7.8	\$3,240.92	6.0%	26,157	26.5%	\$53.1	\$2,030.52	4.6%
Total	506,942	11.6%	\$73.4	\$144.78	2.9%	482,696	10.8%	\$25.8	\$53.48	3.1%	989,638	11.4%	\$99.2	\$100.25	3.0%

Current Law Tax Rates

Fiscal Impact:

All Taxpayers:	\$108.7
Residents Only:	\$99.2
Married Residents:	\$73.4
Single Residents:	\$25.8
Non-Residents:	\$9.5

	With Federal Deductibility		No Federal Deductibility	
Married:	\$0 - \$20	4.75%	\$0 - \$35	3.65%
	\$20 - \$35	5.00%	\$35 - Over	5.15%
	\$35 - \$45	8.50%		
	\$45 - Over	8.75%		
Single:	\$0 - \$2	4.75%	\$0 - \$27.5	4.50%
	\$2 - \$10	5.60%	\$27.5 - Over	5.95%
	\$10 - \$20	5.75%		
	\$20 - \$30	8.50%		
	\$30 - Over	8.75%		

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Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992
Resident Taxpayers

Current Law

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$1.07	0.1%	0.3%	122,636	1.1%	\$1.07	0.1%	0.3%
\$5 \$15	58,048	2.7%	\$2.36	0.3%	0.4%	168,209	20.0%	\$29.39	3.4%	1.7%	226,258	7.1%	\$31.75	3.6%	1.4%
\$15 \$25	79,879	6.9%	\$25.08	2.9%	1.5%	97,787	23.7%	\$54.37	6.2%	2.7%	177,666	11.3%	\$79.45	9.1%	2.2%
\$25 \$35	79,175	10.2%	\$50.17	5.7%	2.0%	52,515	19.3%	\$49.63	5.7%	3.1%	131,690	12.6%	\$99.80	11.4%	2.4%
\$35 \$50	112,676	20.5%	\$114.40	13.1%	2.3%	31,388	15.9%	\$45.72	5.2%	3.4%	144,064	19.3%	\$160.12	18.4%	2.5%
\$50 \$100	135,513	38.7%	\$262.23	30.1%	2.8%	15,091	11.7%	\$37.35	4.3%	3.8%	150,604	31.7%	\$299.58	34.3%	2.9%
\$100 Over	23,742	20.8%	\$179.06	20.5%	3.5%	2,414	5.9%	\$21.71	2.5%	4.4%	26,157	16.9%	\$200.77	23.0%	3.6%
Total	506,942	100.00%	\$633.29	72.6%	2.6%	482,696	100.00%	\$239.25	27.4%	2.8%	989,638	100.00%	\$872.55	100.00%	2.7%

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992
Resident Taxpayers

SIMULATION 0138

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$1.04	0.1%	0.3%	122,636	1.1%	\$1.04	0.1%	0.3%
\$5 \$15	58,048	2.7%	\$2.27	0.2%	0.3%	168,209	20.0%	\$28.60	2.9%	1.7%	226,258	7.1%	\$30.87	3.2%	1.3%
\$15 \$25	79,879	6.9%	\$24.17	2.5%	1.4%	97,787	23.7%	\$53.22	5.5%	2.7%	177,666	11.3%	\$77.40	8.0%	2.1%
\$25 \$35	79,175	10.2%	\$47.66	4.9%	1.9%	52,515	19.3%	\$52.78	5.4%	3.2%	131,690	12.6%	\$100.44	10.3%	2.4%
\$35 \$50	112,676	20.5%	\$113.81	11.7%	2.3%	31,388	15.9%	\$53.04	5.5%	4.0%	144,064	19.3%	\$166.85	17.2%	2.6%
\$50 \$100	135,513	38.7%	\$294.43	30.3%	3.1%	15,091	11.7%	\$46.85	4.8%	4.8%	150,604	31.7%	\$341.28	35.1%	3.3%
\$100 Over	23,742	20.8%	\$224.35	23.1%	4.4%	2,414	5.9%	\$29.54	3.0%	6.0%	26,157	16.9%	\$253.89	26.1%	4.6%
Total	506,942	100.0%	\$706.69	72.7%	2.9%	482,696	100.00%	\$265.07	27.3%	3.1%	989,638	100.00%	\$971.76	100.00%	3.0%
Fiscal Impact:			\$73.40					\$25.82					\$99.21		
All Taxpayers:			\$108.68			Non-Resident:		\$9.47							

Proposed Changes:

Conformity to Federal Standard Deduction Amounts
and Personal Exemption Amounts

Proposed Tax Rates

Married:	\$0 - \$30	3.70%
	\$30 - \$60	6.10%
	\$60 - Over	6.40%

Single:	\$0 - \$20	4.60%
	\$20 - \$40	7.25%
	\$40 - Over	7.90%

Kansas Department Of Revenue

Individual Income Tax In Tax Year 1992

Resident Taxpayers

Liability Dollars are in Millions

SIMULATION 0131

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.0	\$0.00	0.0%	4,728	0.0%	\$0.0	\$0.00	0.0%	10,563	0.0%	\$0.0	\$0.00	0.0%
\$0 \$5	12,072	0.0%	\$0.0	\$0.00	0.0%	110,563	-45.6%	(\$0.5)	(\$4.43)	0.2%	122,636	-45.6%	(\$0.5)	(\$4.00)	0.2%
\$5 \$15	58,048	-34.8%	(\$0.8)	(\$14.11)	0.2%	168,209	-11.2%	(\$3.3)	(\$19.58)	1.5%	226,258	-13.0%	(\$4.1)	(\$18.18)	1.2%
\$15 \$25	79,879	-10.9%	(\$2.7)	(\$34.23)	1.3%	97,787	-4.0%	(\$2.2)	(\$22.41)	2.6%	177,666	-6.2%	(\$4.9)	(\$27.72)	2.0%
\$25 \$35	79,175	-5.9%	(\$3.0)	(\$37.66)	1.9%	52,515	6.4%	\$3.2	\$60.31	3.2%	131,690	0.2%	\$0.2	\$1.41	2.4%
\$35 \$50	112,676	-0.2%	(\$0.2)	(\$2.07)	2.3%	31,388	16.8%	\$7.7	\$244.01	4.0%	144,064	4.6%	\$7.4	\$51.55	2.7%
\$50 \$100	135,513	12.5%	\$32.8	\$242.26	3.1%	15,091	24.5%	\$9.1	\$605.54	4.7%	150,604	14.0%	\$42.0	\$278.66	3.3%
\$100 Over	23,742	25.3%	\$45.4	\$1,910.54	4.4%	2,414	35.7%	\$7.8	\$3,213.93	6.0%	26,157	26.5%	\$53.1	\$2,030.85	4.6%
Total	506,942	11.3%	\$71.4	\$140.89	2.9%	482,696	9.1%	\$21.7	\$45.06	3.1%	989,638	10.7%	\$93.2	\$94.15	3.0%

Current Law Tax Rates

Fiscal Impact:

All Taxpayers: \$102.2
Residents Only: \$93.2

Married Residents: \$71.4
Single Residents: \$21.7

Non-Residents: \$9.0

	With Federal Deductibility			No Federal Deductibility		
Married:	\$0 - \$20	4.75%		\$0 - \$35	3.65%	
	\$20 - \$35	5.00%		\$35 - Over	5.15%	
	\$35 - \$45	8.50%				
	\$45 - Over	8.75%				
Single:	\$0 - \$2	4.75%		\$0 - \$27.5	4.50%	
	\$2 - \$10	5.60%		\$27.5 - Over	5.95%	
	\$10 - \$20	5.75%				
	\$20 - \$30	8.50%				
	\$30 - Over	8.75%				

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Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992
Resident Taxpayers

Current Law

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$1.07	0.1%	0.3%	122,636	1.1%	\$1.07	0.1%	0.3%
\$5 \$15	58,048	2.7%	\$2.36	0.3%	0.4%	168,209	20.0%	\$29.39	3.4%	1.7%	226,258	7.1%	\$31.75	3.6%	1.4%
\$15 \$25	79,879	6.9%	\$25.08	2.9%	1.5%	97,787	23.7%	\$54.37	6.2%	2.7%	177,666	11.3%	\$79.45	9.1%	2.2%
\$25 \$35	79,175	10.2%	\$50.17	5.7%	2.0%	52,515	19.3%	\$49.63	5.7%	3.1%	131,690	12.6%	\$99.80	11.4%	2.4%
\$35 \$50	112,676	20.5%	\$114.40	13.1%	2.3%	31,388	15.9%	\$45.72	5.2%	3.4%	144,064	19.3%	\$160.12	18.4%	2.5%
\$50 \$100	135,513	38.7%	\$262.23	30.1%	2.8%	15,091	11.7%	\$37.35	4.3%	3.8%	150,604	31.7%	\$299.58	34.3%	2.9%
\$100 Over	23,742	20.8%	\$179.06	20.5%	3.5%	2,414	5.9%	\$21.71	2.5%	4.4%	26,157	16.9%	\$200.77	23.0%	3.6%
Total	506,942	100.00%	\$633.29	72.6%	2.6%	482,696	100.00%	\$239.25	27.4%	2.8%	989,638	100.00%	\$872.55	100.00%	2.7%

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992
Resident Taxpayers

SIMULATION 0131

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$0.58	0.1%	0.2%	122,636	1.1%	\$0.58	0.1%	0.2%
\$5 \$15	58,048	2.7%	\$1.54	0.2%	0.2%	168,209	20.0%	\$26.10	2.7%	1.5%	226,258	7.1%	\$27.64	2.9%	1.2%
\$15 \$25	79,879	6.9%	\$22.35	2.3%	1.3%	97,787	23.7%	\$52.18	5.4%	2.6%	177,666	11.3%	\$74.53	7.7%	2.0%
\$25 \$35	79,175	10.2%	\$47.19	4.9%	1.9%	52,515	19.3%	\$52.80	5.5%	3.2%	131,690	12.6%	\$99.98	10.4%	2.4%
\$35 \$50	112,676	20.5%	\$114.17	11.8%	2.3%	31,388	15.9%	\$53.38	5.5%	4.0%	144,064	19.3%	\$167.54	17.3%	2.7%
\$50 \$100	135,513	38.7%	\$295.06	30.6%	3.1%	15,091	11.7%	\$46.49	4.8%	4.7%	150,604	31.7%	\$341.55	35.4%	3.3%
\$100 Over	23,742	20.8%	\$224.42	23.2%	4.4%	2,414	5.9%	\$29.47	3.1%	6.0%	26,157	16.9%	\$253.89	26.3%	4.6%
Total	506,942	100.00%	\$704.72	73.0%	2.9%	482,696	100.00%	\$261.00	27.0%	3.1%	989,638	100.00%	\$965.72	100.00%	3.0%

Fiscal Impact: \$71.42 \$21.75 \$93.17

All Taxpayers: \$102.16 Non-Resident: \$8.99

Proposed Changes:
 Conformity to Federal Standard Deduction Amounts
 and Personal Exemption Amounts

Kansas Department Of Revenue
 Individual Income Tax In Tax Year 1992
 Resident Taxpayers
 Liability Dollars are in Millions

SIMULATION 0129

K.A.G.I. Bracket	Married						Single					Total Residents				
	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate		No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.0	\$0.00	0.0%		4,728	0.0%	\$0.0	\$0.00	0.0%	10,563	0.0%	\$0.0	\$0.00	0.0%
\$0 \$5	12,072	0.0%	\$0.0	\$0.00	0.0%		110,563	-47.2%	(\$0.5)	(\$4.58)	0.2%	122,636	-47.2%	(\$0.5)	(\$4.13)	0.2%
\$5 \$15	58,048	-38.1%	(\$0.9)	(\$15.47)	0.2%		168,209	-14.5%	(\$4.3)	(\$25.37)	1.5%	226,258	-16.3%	(\$5.2)	(\$22.83)	1.1%
\$15 \$25	79,879	-14.1%	(\$3.5)	(\$44.12)	1.3%		97,787	-6.6%	(\$3.6)	(\$36.67)	2.5%	177,666	-8.9%	(\$7.1)	(\$40.02)	2.0%
\$25 \$35	79,175	-7.4%	(\$3.7)	(\$47.16)	1.9%		52,515	-3.7%	(\$1.8)	(\$34.52)	2.9%	131,690	-5.6%	(\$5.5)	(\$42.12)	2.3%
\$35 \$50	112,676	-4.4%	(\$5.0)	(\$44.52)	2.2%		31,388	-2.3%	(\$1.1)	(\$34.16)	3.3%	144,064	-3.8%	(\$6.1)	(\$42.26)	2.4%
\$50 \$100	135,513	-2.5%	(\$6.4)	(\$47.47)	2.7%		15,091	-1.3%	(\$0.5)	(\$32.29)	3.7%	150,604	-2.3%	(\$6.9)	(\$45.95)	2.8%
\$100 Over	23,742	-0.6%	(\$1.1)	(\$48.02)	3.5%		2,414	-0.4%	(\$0.1)	(\$32.09)	4.4%	26,157	-0.6%	(\$1.2)	(\$46.55)	3.6%
Total	506,942	-3.3%	(\$20.7)	(\$40.92)	2.5%		482,696	-4.9%	(\$11.8)	(\$24.47)	2.7%	989,638	-3.7%	(\$32.6)	(\$32.90)	2.6%

Current Law Tax Rates

Fiscal Impact:

All Taxpayers:	(\$35.2)
Residents Only:	(\$32.6)
Married Residents:	(\$20.7)
Single Residents:	(\$11.8)
Non-Residents:	(\$2.6)

	With Federal Deductibility		No Federal Deductibility	
Married:	\$0 - \$20	4.75%	\$0 - \$35	3.65%
	\$20 - \$35	5.00%	\$35 - Over	5.15%
	\$35 - \$45	8.50%		
	\$45 - Over	8.75%		
Single:	\$0 - \$2	4.75%	\$0 - \$27.5	4.50%
	\$2 - \$10	5.60%	\$27.5 - Over	5.95%
	\$10 - \$20	5.75%		
	\$20 - \$30	8.50%		
	\$30 - Over	8.75%		

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Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992
Resident Taxpayers
Current Law

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$1.07	0.1%	0.3%	122,636	1.1%	\$1.07	0.1%	0.3%
\$5 \$15	58,048	2.7%	\$2.36	0.3%	0.4%	168,209	20.0%	\$29.39	3.4%	1.7%	226,258	7.1%	\$31.75	3.6%	1.4%
\$15 \$25	79,879	6.9%	\$25.08	2.9%	1.5%	97,787	23.7%	\$54.37	6.2%	2.7%	177,666	11.3%	\$79.45	9.1%	2.2%
\$25 \$35	79,175	10.2%	\$50.17	5.7%	2.0%	52,515	19.3%	\$49.63	5.7%	3.1%	131,690	12.6%	\$99.80	11.4%	2.4%
\$35 \$50	112,676	20.5%	\$114.40	13.1%	2.3%	31,388	15.9%	\$45.72	5.2%	3.4%	144,064	19.3%	\$160.12	18.4%	2.5%
\$50 \$100	135,513	38.7%	\$262.23	30.1%	2.8%	15,091	11.7%	\$37.35	4.3%	3.8%	150,604	31.7%	\$299.58	34.3%	2.9%
\$100 Over	23,742	20.8%	\$179.06	20.5%	3.5%	2,414	5.9%	\$21.71	2.5%	4.4%	26,157	16.9%	\$200.77	23.0%	3.6%
Total	506,942	100.00%	\$633.29	72.6%	2.6%	482,696	100.00%	\$239.25	27.4%	2.8%	989,638	100.00%	\$872.55	100.00%	2.7%

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992
Resident Taxpayers
SIMULATION 0129

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$0.57	0.1%	0.2%	122,636	1.1%	\$0.57	0.1%	0.2%
\$5 \$15	58,048	2.7%	\$1.46	0.2%	0.2%	168,209	20.0%	\$25.13	3.0%	1.5%	226,258	7.1%	\$26.59	3.2%	1.1%
\$15 \$25	79,879	6.9%	\$21.56	2.6%	1.3%	97,787	23.7%	\$50.78	6.0%	2.5%	177,666	11.3%	\$72.34	8.6%	2.0%
\$25 \$35	79,175	10.2%	\$46.43	5.5%	1.9%	52,515	19.3%	\$47.82	5.7%	2.9%	131,690	12.6%	\$94.25	11.2%	2.3%
\$35 \$50	112,676	20.5%	\$109.38	13.0%	2.2%	31,388	15.9%	\$44.64	5.3%	3.3%	144,064	19.3%	\$154.03	18.3%	2.4%
\$50 \$100	135,513	38.7%	\$255.79	30.5%	2.7%	15,091	11.7%	\$36.87	4.4%	3.7%	150,604	31.7%	\$292.66	34.8%	2.8%
\$100 Over	23,742	20.8%	\$177.92	21.2%	3.5%	2,414	5.9%	\$21.64	2.6%	4.4%	26,157	16.9%	\$199.56	23.8%	3.6%
Total	506,942	100.0%	\$612.55	72.9%	2.5%	482,696	100.00%	\$227.44	27.1%	2.7%	989,638	100.00%	\$839.99	100.00%	2.6%

Fiscal Impact: (\$20.75) (\$11.81) (\$32.56)

All Taxpayers: (\$35.19) Non-Resident: (\$2.64)

Proposed Changes:

15% Surcharge on Tax Liability after All Credits

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1992

Resident Taxpayers

Liability Dollars are in Millions

SIMULATION 0000

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.0	\$0.00	0.0%	4,728	0.0%	\$0.0	\$0.00	0.0%	10,563	0.0%	\$0.0	\$0.00	0.0%
\$0 \$5	12,072	0.0%	\$0.0	\$0.00	0.0%	110,563	15.0%	\$0.2	\$1.46	0.4%	122,636	15.0%	\$0.2	\$1.31	0.4%
\$5 \$15	58,048	15.0%	\$0.4	\$6.09	0.4%	168,209	15.0%	\$4.4	\$26.21	2.0%	226,258	15.0%	\$4.8	\$21.05	1.6%
\$15 \$25	79,879	15.0%	\$3.8	\$47.10	1.7%	97,787	15.0%	\$8.2	\$83.40	3.1%	177,666	15.0%	\$11.9	\$67.08	2.5%
\$25 \$35	79,175	15.0%	\$7.5	\$95.04	2.3%	52,515	15.0%	\$7.4	\$141.76	3.5%	131,690	15.0%	\$15.0	\$113.68	2.8%
\$35 \$50	112,676	15.0%	\$17.2	\$152.30	2.6%	31,388	15.0%	\$6.9	\$218.47	3.9%	144,064	15.0%	\$24.0	\$166.71	2.9%
\$50 \$100	135,513	15.0%	\$39.3	\$290.26	3.2%	15,091	15.0%	\$5.6	\$371.29	4.4%	150,604	15.0%	\$44.9	\$298.38	3.3%
\$100 Over	23,742	15.0%	\$26.9	\$1,131.26	4.1%	2,414	15.0%	\$3.3	\$1,349.00	5.1%	26,157	15.0%	\$30.1	\$1,151.36	4.2%
Total	506,942	15.0%	\$95.0	\$187.39	3.0%	482,696	15.0%	\$35.9	\$74.35	3.3%	989,638	15.0%	\$130.9	\$132.25	3.1%

Current Law Tax Rates

Fiscal Impact:

All Taxpayers: \$143.5
Residents Only: \$130.9

Married Residents: \$95.0
Single Residents: \$35.9

Non-Residents: \$12.7

	With Federal Deductibility		No Federal Deductibility	
Married:	\$0 - \$20	4.75%	\$0 - \$35	3.65%
	\$20 - \$35	5.00%	\$35 - Over	5.15%
	\$35 - \$45	8.50%		
	\$45 - Over	8.75%		
Single:	\$0 - \$2	4.75%	\$0 - \$27.5	4.50%
	\$2 - \$10	5.60%	\$27.5 - Over	5.95%
	\$10 - \$20	5.75%		
	\$20 - \$30	8.50%		
	\$30 - Over	8.75%		

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1991
Resident Taxpayers
Current Law

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$1.07	0.1%	0.3%	122,636	1.1%	\$1.07	0.1%	0.3%
\$5 \$15	58,048	2.7%	\$2.36	0.3%	0.4%	168,209	20.0%	\$29.39	3.4%	1.7%	226,258	7.1%	\$31.75	3.6%	1.4%
\$15 \$25	79,879	6.9%	\$25.08	2.9%	1.5%	97,787	23.7%	\$54.37	6.2%	2.7%	177,666	11.3%	\$79.45	9.1%	2.2%
\$25 \$35	79,175	10.2%	\$50.17	5.7%	2.0%	52,515	19.3%	\$49.63	5.7%	3.1%	131,690	12.6%	\$99.80	11.4%	2.4%
\$35 \$50	112,676	20.5%	\$114.40	13.1%	2.3%	31,388	15.9%	\$45.72	5.2%	3.4%	144,064	19.3%	\$160.12	18.4%	2.5%
\$50 \$100	135,513	38.7%	\$262.23	30.1%	2.8%	15,091	11.7%	\$37.35	4.3%	3.8%	150,604	31.7%	\$299.58	34.3%	2.9%
\$100 Over	23,742	20.8%	\$179.06	20.5%	3.5%	2,414	5.9%	\$21.71	2.5%	4.4%	26,157	16.9%	\$200.77	23.0%	3.6%
Total	506,942	100.00%	\$633.29	72.6%	2.6%	482,696	100.00%	\$239.25	27.4%	2.8%	989,638	100.00%	\$872.55	100.00%	2.7%

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1991
Resident Taxpayers
SIMULATION 0000

K.A.G.I. Bracket	Married					Single					Total Residents				
	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate	No. Of Returns	Percent Of KAGI	Liability	Percent Of Total	Effective Rate
No K.A.G.I.	5,835	0.0%	\$0.00	0.0%	0.0%	4,728	0.0%	\$0.00	0.0%	0.0%	10,563	0.0%	\$0.00	0.0%	0.0%
\$0 \$5	12,072	0.1%	\$0.00	0.0%	0.0%	110,563	3.7%	\$1.24	0.1%	0.4%	122,636	1.1%	\$1.24	0.1%	0.4%
\$5 \$15	58,048	2.7%	\$2.71	0.3%	0.4%	168,209	20.0%	\$33.80	3.4%	2.0%	226,258	7.1%	\$36.51	3.6%	1.6%
\$15 \$25	79,879	6.9%	\$28.84	2.9%	1.7%	97,787	23.7%	\$62.52	6.2%	3.1%	177,666	11.3%	\$91.37	9.1%	2.5%
\$25 \$35	79,175	10.2%	\$57.69	5.7%	2.3%	52,515	19.3%	\$57.08	5.7%	3.5%	131,690	12.6%	\$114.77	11.4%	2.8%
\$35 \$50	112,676	20.5%	\$131.56	13.1%	2.6%	31,388	15.9%	\$52.57	5.2%	3.9%	144,064	19.3%	\$184.13	18.4%	2.9%
\$50 \$100	135,513	38.7%	\$301.56	30.1%	3.2%	15,091	11.7%	\$42.96	4.3%	4.4%	150,604	31.7%	\$344.52	34.3%	3.3%
\$100 Over	23,742	20.8%	\$205.92	20.5%	4.1%	2,414	5.9%	\$24.97	2.5%	5.1%	26,157	16.9%	\$230.89	23.0%	4.2%
Total	506,942	100.0%	\$728.29	72.6%	3.0%	482,696	100.00%	\$275.14	27.4%	3.3%	989,638	100.00%	#####	100.00%	3.1%
Fiscal Impact:			\$94.99					\$35.89					\$130.88		
All Taxpayers:			\$143.54			Non-Resident:		\$12.66							