

Approved: March 20, 1995
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on March 17, 1995 in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Martin, Senator Bond, Senator Clark, Senator Hardenburger, Senator Lee, Senator Ranson, Senator Sallee and Senator Wisdom.

Committee staff present: Tom Severn, Legislative Research Department
Chris Courtwright, Legislative Research Department
Don Hayward, Revisor of Statutes
Elizabeth Carlson, Secretary to the Committee

Conferees appearing before the committee: Bill Wilson, Chairman, Real Estate Appraisal Board
John LaFaver, Secretary, Department of Revenue

Others attending: See attached list

Senator Langworthy called the attention of the committee to two handouts from Steve Stotts, Department of Revenue. This information was requested at the hearing on **SB 240** by Senator Martin. (Attachments 1-2)

APPROVAL OF MINUTES

Senator Bond made a motion to approve the minutes of March 8, March 9, March 13 and March 14, 1995. The motion was seconded by Senator Ranson. The motion carried.

SB 66--QUALIFICATIONS OF COUNTY APPRAISERS

Bill Wilson, Chairman, Real Estate Appraisal Board, appeared before the committee to discuss **SB 66**.

Senator Martin spoke of a meeting with Senator Corbin, Senator Martin and Mike Haines, Executive Director, Real Estate Appraisal Board, about the issues of **SB 66**. He said this bill was requested by the Kansas County Appraisers Association. The bill would extend the deadline for the requirement for general certification from 1997 to 2001. Presently there are 97 appraisers with only 32 having general certification. The Board will be taking action on the change in the hours of requirements in the Rules and Regulations. Senator Martin said he thinks a statement needs to be made that the requirements for appraisers needs to be upgraded as soon as possible. He said the Chairman or Executive Secretary of the Real Estate Board should be able to give the appraisers extra time to meet this requirement for general certification. Because of the change in the requirements, it is going to make it a little more difficult to attain.

Mr. Wilson said the Real Estate Appraisal Board has no objection to extending this deadline to 2001. Mr. Wilson said they are in the process of changing the experience hours allowed to a limit of 500 hours. At the present time, only one license is issued in 3 categories. Some guidelines are being prepared to show the appraisers what is required so they will be able to document their work on appeals and appraisals they are doing locally which will satisfy the new requirements.

Senator Langworthy said the question with the committee is does this extension have to be allowed. The feeling is this should not be put off and the certification should be completed as soon as possible. Is there a compelling reason why this has to be put off until 2001?

Mr. Wilson said he personally thinks that 97 appraisers should be adequate for most people. However, considering the county appraisers do have full time jobs and the work is going to have to be done after hours, it might be right to extend this deadline.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S
Statehouse, at 11:00 a.m. on March 17, 1995.

Senator Martin asked how many generally certified appraisers are in the state and Mr. Haines said there are approximately 450 with 1,000 licensed. The unfortunate part is they are not distributed equally over the state and they are concentrated in the urban areas.

Mr. Wilson said he personally thinks there is enough manpower out there if they want to hire them.

Senator Corbin said there may be qualified people out there but are they on the list for PVD?

Mr. Wilson said he thought there are enough. In small counties where the salaries are low there is a problem. If the deadline is extended, would it still be a problem because of the funding in the counties? The board is in place for the betterment of the citizens of Kansas and they can only issue licenses on a certain criteria which these people have to meet.

Senator Martin said if this is not dealt with this now the County Commissioners will be here seeing that they have county appraisers available. He thinks the date should be extended and see that the appraisers make the certification.

Senator Bond suggested the deadline of 1997 be kept but a waiver until 2001 be allowed to be granted by the Director of PVD. If the deadline is extended, his concern would be the incentive is removed to get the training.

Staff said if a waiver is granted there has to be some kind of guidelines. The appraisers that were in office in 1992 were grandfathered in and can go on for ever as long as they maintain their place on the list. The PVD provides education for them.

Senator Martin said again this problem is going to have to be dealt with sometime. The deadline should either be extended or a waiver granted .

No action was taken on the bill

The discussion was concluded on **SB 66.**

1994 PRELIMINARY RATIO STUDY

John LaFaver, Secretary, Department of Revenue, presented the 1994 Preliminary Ratio Study which is required by law to be available to the Legislature by March 15 of each year. (See in committee secretary's office) He said his task was to summarize an incredible amount of statistical information of real complexity into a presentation that he can understand and the committee can understand. He said he would make some summaries. He introduced Pete Davis and Larry Reynolds, statisticians from PVD, to assist him with the technical questions. He said this is a preliminary study only. This is the best report card on how the overall statewide reappraisal is progressing. There is data yet to be collected and data to be corrected in working with the counties. Their task is to try to equalize appraisals across the state.

Secretary LaFaver reviewed the Study by pointing out to the committee the charts and statistics for the entire state as a whole and then he reviewed them by county. Questions from the committee were answered by Secretary LaFaver, Mr. Davis and Mr. Reynolds.

The meeting adjourned at 12:00 noon.

The next meeting is scheduled for Monday, March 20, 1995.

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1996
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. | 5,600 | 0.0% | \$0.00 | 0.0% | 0.0% | 5,000 | 0.0% | \$0.00 | 0.0% | 0.0% | 10,600 | 0.0% | \$0.00 | 0.0% | 0.0% |
| \$0 \$5 | 11,500 | 0.1% | \$0.00 | 0.0% | 0.0% | 109,800 | 3.2% | \$1.06 | 0.1% | 0.4% | 121,300 | 0.9% | \$1.06 | 0.1% | 0.3% |
| \$5 \$15 | 44,300 | 1.7% | \$2.29 | 0.2% | 0.5% | 161,700 | 17.1% | \$28.09 | 2.3% | 1.8% | 206,000 | 5.5% | \$30.37 | 2.5% | 1.5% |
| \$15 \$25 | 60,100 | 4.4% | \$18.15 | 1.5% | 1.5% | 97,300 | 21.2% | \$51.00 | 4.2% | 2.7% | 157,400 | 8.6% | \$69.15 | 5.6% | 2.2% |
| \$25 \$35 | 61,800 | 6.7% | \$36.16 | 3.0% | 2.0% | 57,000 | 18.5% | \$56.62 | 4.6% | 3.4% | 118,800 | 9.7% | \$92.78 | 7.6% | 2.6% |
| \$35 \$50 | 99,300 | 15.4% | \$102.68 | 8.4% | 2.4% | 42,100 | 19.3% | \$71.19 | 5.8% | 4.1% | 141,400 | 16.4% | \$173.88 | 14.2% | 2.9% |
| \$50 \$100 | 169,800 | 42.8% | \$402.64 | 32.9% | 3.5% | 22,100 | 15.5% | \$68.82 | 5.6% | 4.9% | 191,900 | 36.0% | \$471.46 | 38.5% | 3.6% |
| \$100 Over | 44,000 | 28.8% | \$356.93 | 29.2% | 4.5% | 2,900 | 5.3% | \$28.57 | 2.3% | 6.0% | 46,900 | 23.0% | \$385.49 | 31.5% | 4.6% |
| Total | 496,400 | 100.00% | \$918.84 | 75.1% | 3.4% | 497,900 | 100.00% | \$305.35 | 24.9% | 3.4% | 994,300 | 100.00% | \$1,224.19 | 100.00% | 3.4% |

Kansas Department Of Revenue

Individual Income Tax In Tax Year 1996
Resident Taxpayers

SIMULATION 0111

| 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. | 5,600 | 0.0% | \$0.00 | 0.0% | 0.0% | 5,000 | 0.0% | \$0.00 | 0.0% | 0.0% | 10,600 | 0.0% | \$0.00 | 0.0% | 0.0% |
| \$0 \$5 | 11,500 | 0.1% | \$0.00 | 0.0% | 0.0% | 109,800 | 3.2% | \$1.16 | 0.1% | 0.4% | 121,300 | 0.9% | \$1.16 | 0.1% | 0.4% |
| \$5 \$15 | 44,300 | 1.7% | \$2.48 | 0.2% | 0.5% | 161,700 | 17.1% | \$30.69 | 2.3% | 2.0% | 206,000 | 5.5% | \$33.17 | 2.5% | 1.7% |
| \$15 \$25 | 60,100 | 4.4% | \$19.74 | 1.5% | 1.6% | 97,300 | 21.2% | \$55.90 | 4.2% | 2.9% | 157,400 | 8.6% | \$75.64 | 5.6% | 2.4% |
| \$25 \$35 | 61,800 | 6.7% | \$39.37 | 2.9% | 2.1% | 57,000 | 18.5% | \$62.20 | 4.6% | 3.7% | 118,800 | 9.7% | \$101.57 | 7.6% | 2.9% |
| \$35 \$50 | 99,300 | 15.4% | \$111.97 | 8.3% | 2.7% | 42,100 | 19.3% | \$78.41 | 5.8% | 4.5% | 141,400 | 16.4% | \$190.38 | 14.2% | 3.2% |
| \$50 \$100 | 169,800 | 42.8% | \$440.05 | 32.8% | 3.8% | 22,100 | 15.5% | \$75.61 | 5.6% | 5.4% | 191,900 | 36.0% | \$515.66 | 38.4% | 3.9% |
| \$100 Over | 44,000 | 28.8% | \$392.30 | 29.2% | 5.0% | 2,900 | 5.3% | \$31.37 | 2.3% | 6.6% | 46,900 | 23.0% | \$423.67 | 31.6% | 5.1% |
| Total | 496,400 | 100.0% | ##### | 75.0% | 3.7% | 497,900 | 100.00% | \$335.34 | 25.0% | 3.7% | 994,300 | 100.00% | \$1,341.24 | 100.00% | 3.7% |

Fiscal Impact: \$87.06

\$29.98

\$117.05

All Taxpayers: \$130.08

Non-Resident: \$13.01

Senate Assess + Tax
 3-17-95
 Attach 1-1

New Tax Rates

| Proposed Tax Rates | | |
|--------------------|-----------------------|-------|
| Married: | \$0 - \$30 | 3.80% |
| | \$30 - \$60 + \$1,140 | 6.80% |
| | \$60 - Over + \$3,180 | 7.00% |
| Single: | \$0 - \$20 | 4.80% |
| | \$20 - \$30 + \$960 | 8.20% |
| | \$30 - Over + \$1,780 | 8.45% |

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1996
Resident Taxpayers
Liability Dollars are in Millions

SIMULATION 0111

| 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. | 5,600 | 0.0% | \$0.0 | \$0.00 | 0.0% | 5,000 | 0.0% | \$0.0 | \$0.00 | 0.0% | 10,600 | 0.0% | \$0.0 | \$0.00 | 0.0% |
| \$0 \$5 | 11,500 | 0.0% | \$0.0 | \$0.00 | 0.0% | 109,800 | 9.1% | \$0.1 | \$0.88 | 0.4% | 121,300 | 9.1% | \$0.1 | \$0.80 | 0.4% |
| \$5 \$15 | 44,300 | 8.6% | \$0.2 | \$4.44 | 0.5% | 161,700 | 9.3% | \$2.6 | \$16.08 | 2.0% | 206,000 | 9.2% | \$2.8 | \$13.58 | 1.7% |
| \$15 \$25 | 60,100 | 8.7% | \$1.6 | \$26.42 | 1.6% | 97,300 | 9.6% | \$4.9 | \$50.37 | 2.9% | 157,400 | 9.4% | \$6.5 | \$41.22 | 2.4% |
| \$25 \$35 | 61,800 | 8.9% | \$3.2 | \$51.89 | 2.1% | 57,000 | 9.9% | \$5.6 | \$97.88 | 3.7% | 118,800 | 9.5% | \$8.8 | \$73.95 | 2.9% |
| \$35 \$50 | 99,300 | 9.0% | \$9.3 | \$93.53 | 2.7% | 42,100 | 10.1% | \$7.2 | \$171.35 | 4.5% | 141,400 | 9.5% | \$16.5 | \$116.70 | 3.2% |
| \$50 \$100 | 169,800 | 9.3% | \$37.4 | \$220.34 | 3.8% | 22,100 | 9.9% | \$6.8 | \$307.06 | 5.4% | 191,900 | 9.4% | \$44.2 | \$230.33 | 3.9% |
| \$100 Over | 44,000 | 9.9% | \$35.4 | \$803.92 | 5.0% | 2,900 | 9.8% | \$2.8 | \$967.86 | 6.6% | 46,900 | 9.9% | \$38.2 | \$814.06 | 5.1% |
| Total | 496,400 | 9.5% | \$87.1 | \$175.39 | 3.7% | 497,900 | 9.8% | \$30.0 | \$60.22 | 3.7% | 994,300 | 9.6% | \$117.0 | \$117.72 | 3.7% |

Fiscal Impact:

All Taxpayers: \$130.1
Residents Only: \$117.0

Married Residents: \$87.1
Single Residents: \$30.0

Non-Residents: \$13.0

| Current Law Tax Rates | | |
|-----------------------|-----------------------|-------|
| Married: | \$0 - \$30 | 3.50% |
| | \$30 - \$60 + \$1,050 | 6.25% |
| | \$60 - Over + \$2,925 | 6.45% |
| Single: | \$0 - \$20 | 4.40% |
| | \$20 - \$30 + \$880 | 7.50% |
| | \$30 - Over + \$1,630 | 7.75% |

1-2

Kansas Department Of Revenue

Individual Income Tax In Tax Year 1997
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. | 5,600 | 0.0% | \$0.00 | 0.0% | 0.0% | 5,000 | 0.0% | \$0.00 | 0.0% | 0.0% | 10,600 | 0.0% | \$0.00 | 0.0% | 0.0% |
| \$0 \$5 | 10,600 | 0.1% | \$0.00 | 0.0% | 0.0% | 103,500 | 2.8% | \$1.04 | 0.1% | 0.4% | 114,100 | 0.8% | \$1.04 | 0.1% | 0.4% |
| \$5 \$15 | 40,700 | 1.5% | \$2.11 | 0.2% | 0.5% | 158,700 | 15.9% | \$27.96 | 2.1% | 1.8% | 199,400 | 5.1% | \$30.07 | 2.3% | 1.5% |
| \$15 \$25 | 56,500 | 3.9% | \$17.21 | 1.3% | 1.5% | 95,500 | 19.7% | \$50.37 | 3.8% | 2.7% | 152,000 | 7.9% | \$67.58 | 5.1% | 2.2% |
| \$25 \$35 | 59,700 | 6.2% | \$35.17 | 2.6% | 2.0% | 61,400 | 19.0% | \$61.78 | 4.6% | 3.4% | 121,100 | 9.4% | \$96.95 | 7.3% | 2.7% |
| \$35 \$50 | 94,700 | 14.0% | \$100.40 | 7.6% | 2.5% | 44,700 | 19.6% | \$77.94 | 5.9% | 4.2% | 139,400 | 15.4% | \$178.34 | 13.4% | 3.0% |
| \$50 \$100 | 177,600 | 42.9% | \$429.84 | 32.3% | 3.5% | 25,500 | 16.9% | \$78.84 | 5.9% | 4.9% | 203,100 | 36.5% | \$508.69 | 38.3% | 3.6% |
| \$100 Over | 51,000 | 31.3% | \$411.85 | 31.0% | 4.6% | 3,600 | 6.0% | \$34.61 | 2.6% | 6.0% | 54,600 | 25.0% | \$446.46 | 33.6% | 4.7% |
| Total | 496,400 | 100.00% | \$996.59 | 75.0% | 3.5% | 497,900 | 100.00% | \$332.55 | 25.0% | 3.5% | 994,300 | 100.00% | \$1,329.13 | 100.00% | 3.5% |

Kansas Department Of Revenue

Individual Income Tax In Tax Year 1997
Resident Taxpayers

SIMULATION 0112

| 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. | 5,600 | 0.0% | \$0.00 | 0.0% | 0.0% | 5,000 | 0.0% | \$0.00 | 0.0% | 0.0% | 10,600 | 0.0% | \$0.00 | 0.0% | 0.0% |
| \$0 \$5 | 10,600 | 0.1% | \$0.00 | 0.0% | 0.0% | 103,500 | 2.8% | \$1.24 | 0.1% | 0.5% | 114,100 | 0.8% | \$1.24 | 0.1% | 0.4% |
| \$5 \$15 | 40,700 | 1.5% | \$2.51 | 0.2% | 0.6% | 158,700 | 15.9% | \$33.13 | 2.1% | 2.2% | 199,400 | 5.1% | \$35.64 | 2.2% | 1.8% |
| \$15 \$25 | 56,500 | 3.9% | \$20.46 | 1.3% | 1.8% | 95,500 | 19.7% | \$60.02 | 3.8% | 3.2% | 152,000 | 7.9% | \$80.48 | 5.1% | 2.7% |
| \$25 \$35 | 59,700 | 6.2% | \$41.92 | 2.6% | 2.4% | 61,400 | 19.0% | \$73.81 | 4.6% | 4.1% | 121,100 | 9.4% | \$115.73 | 7.3% | 3.2% |
| \$35 \$50 | 94,700 | 14.0% | \$119.71 | 7.5% | 3.0% | 44,700 | 19.6% | \$93.24 | 5.9% | 5.0% | 139,400 | 15.4% | \$212.95 | 13.4% | 3.6% |
| \$50 \$100 | 177,600 | 42.9% | \$512.52 | 32.2% | 4.2% | 25,500 | 16.9% | \$94.46 | 5.9% | 5.9% | 203,100 | 36.5% | \$606.98 | 38.2% | 4.4% |
| \$100 Over | 51,000 | 31.3% | \$495.93 | 31.2% | 5.5% | 3,600 | 6.0% | \$41.32 | 2.6% | 7.2% | 54,600 | 25.0% | \$537.25 | 33.8% | 5.6% |
| Total | 496,400 | 100.0% | \$1,193.05 | 75.0% | 4.2% | 497,900 | 100.00% | \$397.22 | 25.0% | 4.2% | 994,300 | 100.00% | \$1,590.28 | 100.00% | 4.2% |
| Fiscal Impact: | | | \$196.46 | | | | | \$64.68 | | | | | \$261.14 | | |
| All Taxpayers: | | | \$290.07 | | | Non-Resident: | | \$28.89 | | | | | | | |

Senate Assess + Sax
 3-17-95
 Attach 2-1

New Tax Rates

| Proposed Tax Rates | | | | |
|--------------------|---------------|---------|--|-------|
| Married: | \$0 - \$30 | | | 4.15% |
| | \$30 - \$60 + | \$1,245 | | 7.35% |
| | \$60 - Over + | \$3,450 | | 7.60% |
| Single: | \$0 - \$20 | | | 5.20% |
| | \$20 - \$30 + | \$1,040 | | 8.85% |
| | \$30 - Over + | \$1,925 | | 9.15% |

Kansas Department Of Revenue
Individual Income Tax In Tax Year 1997
Resident Taxpayers
Liability Dollars are in Millions

SIMULATION 0112

| 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. | 5,600 | 0.0% | \$0.0 | \$0.00 | 0.0% | 5,000 | 0.0% | \$0.0 | \$0.00 | 0.0% | 10,600 | 0.0% | \$0.0 | \$0.00 | 0.0% |
| \$0 \$5 | 10,600 | 0.0% | \$0.0 | \$0.00 | 0.0% | 103,500 | 18.5% | \$0.2 | \$1.87 | 0.5% | 114,100 | 18.5% | \$0.2 | \$1.69 | 0.4% |
| \$5 \$15 | 40,700 | 18.7% | \$0.4 | \$9.70 | 0.6% | 158,700 | 18.5% | \$5.2 | \$32.57 | 2.2% | 199,400 | 18.5% | \$5.6 | \$27.90 | 1.8% |
| \$15 \$25 | 56,500 | 18.9% | \$3.3 | \$57.57 | 1.8% | 95,500 | 19.2% | \$9.6 | \$101.03 | 3.2% | 152,000 | 19.1% | \$12.9 | \$84.88 | 2.7% |
| \$25 \$35 | 59,700 | 19.2% | \$6.7 | \$113.05 | 2.4% | 61,400 | 19.5% | \$12.0 | \$195.99 | 4.1% | 121,100 | 19.4% | \$18.8 | \$155.10 | 3.2% |
| \$35 \$50 | 94,700 | 19.2% | \$19.3 | \$203.87 | 3.0% | 44,700 | 19.6% | \$15.3 | \$342.34 | 5.0% | 139,400 | 19.4% | \$34.6 | \$248.27 | 3.6% |
| \$50 \$100 | 177,600 | 19.2% | \$82.7 | \$465.51 | 4.2% | 25,500 | 19.8% | \$15.6 | \$612.60 | 5.9% | 203,100 | 19.3% | \$98.3 | \$483.98 | 4.4% |
| \$100 Over | 51,000 | 20.4% | \$84.1 | \$1,648.72 | 5.5% | 3,600 | 19.4% | \$6.7 | \$1,863.78 | 7.2% | 54,600 | 20.3% | \$90.8 | \$1,662.90 | 5.6% |
| Total | 496,400 | 19.7% | \$196.5 | \$395.78 | 4.2% | 497,900 | 19.4% | \$64.7 | \$129.90 | 4.2% | 994,300 | 19.6% | \$261.1 | \$262.64 | 4.2% |

Fiscal Impact:

| | |
|--------------------|---------|
| All Taxpayers: | \$290.1 |
| Residents Only: | \$261.1 |
| Married Residents: | \$196.5 |
| Single Residents: | \$64.7 |
| Non-Residents: | \$28.9 |

| Current Law Tax Rates | | |
|-----------------------|-----------------------|-------|
| Married: | \$0 - \$30 | 3.50% |
| | \$30 - \$60 + \$1,050 | 6.25% |
| | \$60 - Over + \$2,925 | 6.45% |
| Single: | \$0 - \$20 | 4.40% |
| | \$20 - \$30 + \$880 | 7.50% |
| | \$30 - Over + \$1,630 | 7.75% |