

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman John Edmonds at 9:00 a.m. on February 18, 2004 in Room 313-S of the Capitol.

All members were present except:

Representative Lee Tafanelli- excused
Representative Nancy Kirk- excused

Committee staff present:

Chris Courtwright, Legislative Research Department
Martha Dorsey, Legislative Research Department
Gordon Self, Revisors of Statutes
Carol Doel, Committee Secretary

Conferees appearing before the committee:

Ken Daniels, Midway Wholesale
Hal Hudson, NFIB
Honorable Joan Wagnon, Secretary of Revenue
Jeff Levin, Varney's Bookstore, Manhattan

Others attending:

See Attached List.

Chairman Edmonds opened the meeting asking for any bill introductions. With no one wishing the introduction of a bill, The Chairman opened continuation of the public hearing on **HB 2700** and **2599**.

First to be recognized was Ken Daniels, Chairman and C.E.O., Midway Sales & Distributing, Inc. and 2004 Chairman, Kansas Leadership Council, National Federation of Independent Business (NFIB). Mr. Daniels spoke in support of both **HB 2700** and **HB 2599** stating that his company has come into compliance with destination sourcing in the last seven months of 2003 at a cost of \$50,000 even though their computers were already programmed to handle it. This year it will cost an addition \$20,000 and in future years the estimated cost will be \$10,000 to \$20,000 to keep in compliance. Mr. Daniels also supplied the committee with information on the effects of destination sourcing as presently designed, analysis based on collecting only the State rate from remote retailers, sales tax losses, and conversion costs for Kansas retailers as well as ongoing destination sourcing costs for Kansas retailers. (Attachment 1) Also submitted for committee review was a summary of the revenue effects of destination sourcing and remote tax collections. (Attachment 2)

Chairman Edmonds acknowledged Hal Hudson, Kansas State Director of NFIB (National Federation of Independent Business) who came before the committee with testimony taking no position on **HB 2700**. On the question of whether or not to collect sales tax from remote sellers has been asked of the NFIB members and almost half of the members were in favor and almost half opposed the issue, therefore, they do not support, **HB 2700**. They do, however, support **HB 2599** as some of the smallest NFIB members do now own computers and most of those who do have computers are faced with expensive upgrades of the computer and/or software just to comply with the law. This problem hits the small business of the State of Kansas the hardest.

(Attachment 3)

Jeff Levin, Varney's Book Store, Manhattan, Kansas was next to address the committee. Mr. Levin stated that he is one of the people who started SSTP. At present his frustration as a test book seller is that the customers in his town buy from other sources such as on the internet, etcetera, where they don't have to pay sales taxes, but yet the sales taxes that are payed by his company are used for community services which those same customers use. Mr. Levin stated that he is very competitive with his prices. In his testimony he made the statement that \$500.00 for text books was not uncommon and with the current Manhattan sales tax, the tax would be \$36.60 which is, in a lot of cases, is more than shipping, therefore the students look at that closely. He is losing business because of it. They come into his store, use his computers and order their books online. He stands in opposition to **HB 2700**. He is in compliance and it has cost him about .05% of his total sales. He continues to stand in favor SSTP, however he does think that it shouldn't have been

CONTINUATION SHEET

MINUTES OF THE HOUSE TAXATION COMMITTEE at 9:00 a.m. on February 18, 2004 in Room 313-S of the Capitol.

implemented as fast as it was. It is his feeling that they shouldn't lose sight of this project as the world is changing how we do business. (No Written Testimony)

Chairman Edmonds recognized The Honorable Joan Wagon, Secretary of Revenue who stood in opposition to both **HB 2700** and **HB 2599**. Ms. Wagon, did not prepare written testimony, but referred to two handouts which were distributed to the committee. One was a letter which she had written to Speaker Mays explaining that the Revenue staff has been working to determine the total dollar amount that the State of Kansas has received due to implementation of the Streamlined Sales Tax, and also to determine the number of Kansas businesses that are actually complying with the law passed in 2003. (Attachment 4)

A power point projection was played for the members showing how the tax rates can be obtained on line and all that is needed is the physical street address and the five digit zip code. This can also be put into latitude and longitudinal coordinates or the whole data base can be downloaded and put in a personal computer.

One of the problems that always comes up is the 751 jurisdictions. A jurisdiction code booklet has been developed and published by KDOR (Kansas Department of Revenue. They have condensed the 751 different sales tax jurisdictions into 301 jurisdictions and retailers are authorized to use this publication as one method to ease the sales tax collection and the burden of reporting. (Attachment 5).

As the committee was running out of time for further testimony, Chairman Edmonds announced the hearing would be continued on February 19th at 9:00 in Room 313-S.



Midway Sales & Distributing, Inc. d/b/a

MIDWAY WHOLESALE

Topeka • Salina • Lawrence • Manhattan • Elwood • Kansas City • Wichita

**Presentation to the House Taxation Committee
February 17, 2004**

By Kenneth L. Daniel
Chairman and C.E.O., Midway Sales & Distributing, Inc. d/b/a Midway Wholesale
and
2004 Chairman, Kansas Leadership Council, National Federation of Independent
Business (NFIB)

Mr. Chairman and Members of the Committee:

I would like to speak in support of House Bills 2599. I would also speak in support of
HB 2700 to the extent that it repeals destination sourcing.

I assume you have heard and will hear plenty of stories about the horrors of destination
sourcing, so I will only briefly comment on my own business, then spend the rest of my
time on an entirely new viewpoint of this issue.

MY BUSINESS

My business was one of the first to comply with this law. We have been in full
compliance since September. The amount of effort, expense, and management attention
that this is requiring is equal to D.O.T. or OSHA regulations.

In the last seven months of 2003, it cost us an estimated \$50,000 to come into compliance
and comply with destination sourcing even though our computer was already
programmed to handle it. This year it will cost about \$20,000. In future years it will cost
us an estimated \$10,000 to \$20,000 per year to comply.

PENNY WISE, POUND FOOLISH

In my opinion this legislation is a prime example of "penny wise, pound foolish".

Attached are two spreadsheets that I have prepared.

The first, "ANALYSIS OF THE EFFECTS OF DESTINATION SOURCING AS
PRESENTLY DESIGNED", is a best-case scenario if we go ahead and stick with
destination sourcing and Congress acts immediately to allow the SSTP. In total for six
years, the State of Kansas will net \$33 million of "lost" revenue from remote retailers.
Local governments will suffer a net loss of \$155 million in revenues. And Kansas
retailers will suffer a net loss of \$378 million because of destination sourcing.

HOUSE TAXATION

Attachment 1

Date 2-18-04

The second, "ANALYSIS BASED ON COLLECTING ONLY THE STATE RATE FROM REMOTE RETAILERS", is based on us collecting only the 5.3% rate from remote retailers, going back to origin sourcing for Kansas retailers, and Congress acting immediately to allow the SSTP. In total for six years, the State of Kansas will net \$72 million from remote retailers. Local governments will gain a net of \$20 million in revenues. And Kansas retailers will suffer only the \$5 million loss that they have already suffered.

DOCUMENTATION OF FIGURES USED IN THE SPREADSHEETS

Attached to this testimony is a page titled "How Much Sales & Use Tax Revenue Is Kansas Losing?" It shows that about \$25 million will be "lost" in 2004 by the state and local governments. This includes all remote sales—internet, catalog, telephone, and others. The \$140 to \$180 million dollar "losses" we have been hearing about are just plain wrong.

Also attached is a page titled "Conversion Costs For Kansas Retailers". It shows that it will cost Kansas retailers about \$54 million to convert to destination sourcing. There have been estimates by others ranging from \$30 million to \$60 million to \$140 million in recent months.

Also attached is a page titled "Ongoing Destination Sourcing Costs for Kansas Retailers". It shows that it will cost Kansas Retailers over \$50 million per year to comply with the new destination sourcing provisions.

Also attached is a listing of states that shows SSTP information for each one.

Also attached is a page titled "Costs to Collect Sales Taxes", which shows how much it costs retailers to collect sales taxes, and how much more it costs to collect in multiple states.

Also attached is a KsSmallBiz.com article entitled "Impact of the SSTP on Local Sales Tax Revenues". It shows how Kansas cities and counties will collectively lose about \$32 million of sales tax revenues, amounting to about 6% of all local sales tax revenues statewide. It also shows that trade centers will ship about 4.25% of their revenues to rural areas.

Thank you. I will be happy to answer any questions.

ANALYSIS OF THE EFFECTS OF DESTINATION SOURCING AS PRESENTLY DESIGNED

Assume all Kansas retailers are in compliance with destination sourcing by January 1, 2005.
 Assume Congress passes legislation in time for it to be completely in place by January 1, 2006.
 Assume Congress strips out the "de minimus" provisions entirely so states can collect on ALL remote sales.
 Assume 10% of Kansas Businesses buy new computers each year. (Conversion Costs)
 Assume 10% of Kansas Retailers are Replaced by New Startups Each Year (Set-up Costs)
 Assume 3% inflation per year.

ALL FIGURES ARE IN MILLIONS

KANSAS RETAILERS	2004	2005	2006	2007	2008	2009	
Retailer Conversion & Startup Costs	-\$54.00	-\$10.00	-\$10.30	-\$10.61	-\$10.93	-\$11.26	
Ongoing Compliance Costs	-\$25.00	-\$50.00	-\$51.50	-\$53.05	-\$54.64	-\$56.28	
Value of Income Tax Deduction for Costs @ 5%	\$3.95	\$3.00	\$3.09	\$3.18	\$3.28	\$3.38	
NET YEARLY LOSSES TO KANSAS RETAILERS	-\$75.05	-\$57.00	-\$58.71	-\$60.47	-\$62.29	-\$64.15	-\$377.67

STATE OF KANSAS	2004	2005	2006	2007	2008	2009	
"Lost" Taxes Collected--State Portion	\$0.00	\$0.00	\$21.87	\$23.23	\$25.29	\$27.34	
Retailer conversion--loss of income taxes @ 5%	-\$2.70	-\$0.50	-\$0.52	-\$0.53	-\$0.55	-\$0.56	
Retailer compliance--loss of income taxes @ 5%	-\$1.25	-\$2.50	-\$2.58	-\$2.65	-\$2.73	-\$2.81	
KDOR annual collection costs	-\$7.00	-\$7.21	-\$7.43	-\$7.65	-\$7.88	-\$8.11	
NET YEARLY REVENUE (LOSS) TO STATE	-\$10.95	-\$10.21	\$11.35	\$12.40	\$14.13	\$15.84	\$32.57

LOCAL KANSAS GOVERNMENTS	2004	2005	2006	2007	2008	2009	
"Lost" Taxes Collected--Local Portion	0	\$0.00	\$6.93	\$7.37	\$8.01	\$8.66	
Net Loss of Revenue to Locals	-\$16.00	-\$32.00	-\$32.96	-\$33.95	-\$34.97	-\$36.02	
	-\$16.00	-\$32.00	-\$26.03	-\$26.58	-\$26.95	-\$27.35	-\$154.92

Additional Concern:							
REVENUE SHIFTS FROM URBAN TO RURAL	\$21.70	\$22.35	\$23.02	\$23.71	\$24.42	\$25.16	
Est. 4.25% of Total Local Sales & Use Tax Revenues							

1-4

ANALYSIS BASED ON COLLECTING ONLY THE STATE RATE FROM REMOTE RETAILERS

Assume we change our SSTP program to collect only 5.3% from remote retailers.
 Assume we divide the 5.3% between the state and locals with 76% going to the state.
 Then we can go back to origin sourcing for Kansas retailers.
 Assume Congress passes legislation in time for it to be completely in place by January 1, 2006.
 Assume Congress strips out the "de minimus" provisions entirely so states can collect on ALL remote sales.
 Assume 3% inflation per year.

ALL FIGURES ARE IN MILLIONS

KANSAS RETAILERS

	2004	2005	2006	2007	2008	2009	
Retailer Conversion & Startup Costs	-\$5.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ongoing Compliance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Value of Income Tax Deduction for Costs @ 5%	\$0.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
NET YEARLY LOSSES TO KANSAS RETAILERS	-\$5.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$5.13

STATE OF KANSAS

	2004	2005	2006	2007	2008	2009	
"Lost" Taxes Collected--State Portion	\$0.00	\$0.00	\$16.62	\$17.66	\$19.22	\$20.77	
Retailer conversion--loss of income taxes @ 5%	-\$0.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Retailer compliance--loss of income taxes @ 5%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
KDOR annual distribution costs	-\$4.00	\$0.00	\$0.52	\$0.53	\$0.55	\$0.56	
NET YEARLY REVENUE (LOSS) TO STATE	-\$4.27	\$0.00	\$17.13	\$18.19	\$19.76	\$21.34	\$72.15

LOCAL KANSAS GOVERNMENTS

	2004	2005	2006	2007	2008	2009	
"Lost" Taxes Collected--Local Portion	0	\$0.00	\$5.25	\$5.58	\$6.07	\$6.56	
Net Loss of Revenue to Locals	-\$3.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
NET YEARLY REVENUE (LOSS) TO LOCALS	-\$3.20	\$0.00	\$5.25	\$5.58	\$6.07	\$6.56	\$20.25

IF YOU STILL WANT TO SHIFT SALES TAX REVENUES FROM URBAN TO RURAL:

Split out a percentage of total local sales tax revenues and distribute it according to population.

HOW MUCH SALES & USE TAX REVENUE IS KANSAS "LOSING"?

Kenneth Daniel
2/13/04

Method One: \$134.4 million in 2001. Proponents of the STTP continue to cite an outdated and seriously faulted 2001 University of Tennessee study. It claims that Kansas "lost" \$134.4 million of sales tax revenue in 2001 because of e-commerce.

Method Two: \$50-70 million per year. Months ago, Kansas Department of Revenue officials quit quoting the embarrassingly flawed "loss" figure and started using \$70 million and even "less than \$50 million".

Method Three: Less than \$20.8 million in 2001. In 2001, the U.S. Census Bureau and the U.S. Department of Commerce began publishing statistics on e-commerce. (None of this information was used in the University of Tennessee study, nor has the UT study been updated.) The March 19, 2003 edition of the U.S. Department of Commerce "E-Stats" (www.census.gov/estats) shows that total retail e-commerce sales in the U.S. in 2001 were \$34 billion. Based on population, Kansas' share of that was \$306 million. The sales tax on that amount at a statewide average of 6.8% is \$20.8 million. This still overstates the amount of "loss" considerably because some of those taxes were collected and some of those sales were not taxable.

Method Four: \$22.5 million in 2003. A 2003 study by the Direct Marketers Association (DMA) thoroughly debunks the UT study. The DMA study may be seen at:

<http://www.the-dma.org/taxation/CurrentCalculationofUncollectedSalesTax.pdf>

The DMA study predicts the following "total potential uncollected sales tax"¹:

	<u>Nationally</u>	<u>Kansas Share*</u>
2003	\$2.5 billion	\$22.5 million
2004	\$2.8 billion	\$25.2 million
2005	\$3.0 billion	\$27.0 million
2006	\$3.2 billion	\$28.8 million
2007	\$3.4 billion	\$30.6 million
2008	\$3.7 billion	\$33.3 million
2009	\$4.0 billion	\$36.0 million

The Kansas share is based on the Kansas population being .9% of the U.S. population.

¹ "A Current Calculation of Uncollected Sales Tax Arising From Internet Growth" by Peter A. Johnson, PH.D., Senior Economist for the Direct Marketing Association, March 11, 2003.

CONVERSION COSTS FOR KANSAS RETAILERS

Kenneth Daniel
February 13, 2004

Last fall, the Kansas Chamber surveyed its members concerning the costs of destination sourcing for their businesses.

Using the portion of the survey that applies to the cost of converting business systems to enable the tracking of destination-based sales, it is estimated that the up-front conversion costs for 25,000 Kansas retailers will be \$54 million. (This includes only the first \$10,000 for large firms—some will have costs of \$250,000 or more.)

CONVERSION COSTS

	KCCI Survey	# of Firms	Avg Cost/Firm	Total Cost
Assume Zero Cost	30%	7500	0	\$0
Under \$500	18%	4500	\$250	\$1,125,000
\$500-\$2500	26%	6500	\$1,500	\$9,750,000
\$2500-\$5000	14%	3500	\$3,750	\$13,125,000
Over \$5000	12%	3000	\$10,000	\$30,000,000
Totals	100%	25000	\$1,560	\$54,000,000

ONGOING DESTINATION SOURCING COSTS FOR KANSAS RETAILERS

Kenneth Daniel
February 13, 2004

Last fall, the Kansas Chamber surveyed its members concerning the costs of destination sourcing for their businesses. Using the portion of that survey that applies to ongoing costs, it is estimated that the total compliance costs to 25,000 Kansas retailers will be more than \$50 million annually. (The table includes only the first \$10,000 for large firms—some will have costs of \$50,000 or even \$100,000 per year.)

ONGOING ANNUAL COSTS

	KCCI Survey	# of Firms	Avg Cost/Firm	Total Cost
Assume Zero Cost	21.5%	5375	0	\$0
Under \$500	27.5%	6875	\$250	\$1,718,750
\$500-\$2500	25.5%	6375	\$1,500	\$9,562,500
\$2500-\$5000	15.7%	3925	\$3,750	\$14,718,750
Over \$5000	9.8%	2450	\$10,000	\$24,500,000
Totals	100.0%	25000	\$1,530	\$50,500,000

DESTINATION SOURCING AND OTHER SALES TAX INFORMATION

Compiled by Kenneth Daniel of NFIB Kansas (kdaniel@midwaywholesale.com)

Updated 1/13/04

States That Had Some Form of Destination Sourcing Before 2003

State	Destination Sourcing?	1994 Book*	When?	SSTP Member?	In SSTP Compliance?	# of SIs Tx Jurisdctns	1994 Book*	Collection Fee?	Comments
AL	Yes	D		Attending	No	230	435	Yes	Locals collect their own taxes
CA	Partial	OD		Yes	No	33	35	No	If delivered by vendor's vehicle
FL	Yes	D		Attending	No	67	27	Yes	Counties only
GA	Yes	D		No	No	159	161	Yes	Counties only--only 3 rates
IA	Yes	D	Jul '04?	Yes	Yes	50	16	No	Counties only
LA	Yes	D		Attending	No	64	322	Yes	Each parish collects its own.
MN	Yes	D	Not set?	Yes	Mostly	11	91	No	10 Cities and 1 County
NE	Yes	D	1967	Yes	Yes	129	44	Yes	Cities only
NY	Yes	D	1965	No	No	81	92	Yes	Counties & 24 Cities
NC	Yes	O	Jan-02	Yes	Yes	100	100	No	Counties only
ND	Yes	D		Yes	Yes	101	14	Yes	100 Cities and 1 County
OH	Yes	O		Yes	Yes	88	91	Yes	Counties only
SC	Partial	OD		Attending	No	177	149	Yes	If delivered by vendor's vehicle
SD	Yes	D	abt 1973	Yes	Yes	204	143	No	Cities & 4 Reservations Only
WI	Partial	D		Attending	No	57	40	Yes	If delivered by vendor's vehicle

Changing from Origin to Destination?

State	Destination Sourcing?	1994 Book*	When?	SSTP Member?	In SSTP Compliance?	# of SIs Tx Jurisdictions	1994 Book*	Collection Fee?	Comments
AR	Coming	O	Not set	Yes	Maybe	332	195	Yes	In Oct. '03, not ready for D.S.
KS	Yes--new	O	Jul-03	Yes	Yes	751	179	No	
NV	Coming?		Jul '03?	Yes	Yes	17		Yes	Counties only--DS probably not 7/2003
OK	Coming	O	Nov-03	Yes	Yes	597	476	Yes	Cities and Counties
TN	Yes--new?	O	Not set?	Yes	No?	750	105	Yes	Sen. Brownlee says they aren't in compliance
TX	Coming	OD	Jul '04?	Yes	No?	2628	1186	Yes	Refused to change sourcing?
UT	Coming	O	Jul-04	Yes	Maybe	293	270	Yes	Refusing D.S.?
WY	Coming	D	Not set?	Yes	Yes	23	18	No	Counties only

Others

State	Destination Sourcing?	1994 Book*	When?	SSTP Member?	In SSTP Compliance?	# of Sls Tx Jurisdictions	1994 Book*	Collection Fee?	Comments
AK	No sales tax	O		No	No		92	N/A	No state sales tax
AZ	No	O		Attending	No	105	94	Yes	Cities and counties
CO	No	D		No	No	298	243	Yes	No local collected if shipped out of local
CT	No local			Attending	No	0		No	
DE	No sales tax			No	No	0		N/A	
HA	Excise tax			Attending	No			No	Excise tax, not sales tax
ID	No	D		No	No	6	2	No	6 locals--locals collect
IL	No	O		Attending	No	1517	74	Yes	Refused to change sourcing?
IN	No local		Jan-04	Yes	Yes	1		No	No local sales taxes so no problem
KY	No local		Jul-04	Yes	Yes	1		Yes	
MA	No local			Attending	No	1		No	
ME	No local			Attending	No	1		No	
MD	No local			Attending	No	1		Yes	
MI	No local			Attending	No	1		Yes	
MO	Not yet	O		Attending	No	1681	665	Yes	
MS	No local	D		Attending	No	1	1	Yes	Why D when no local?
MT	No sales tax			No	No	0		N/A	
NH	No sales tax			No	No	0		N/A	
NJ	No local			Attending	No	1		No	
NM	No	O		No	No	170	132	No	
OR	No sales tax			No	No	0		N/A	
PA	No local	O		Attending	No	3	2	Yes	Only 2 local--locally administered
RI	No local			Attending	No	1		No	
VA	No	O		Attending	No	139	136	Yes	Origin
VT	No local		Not set?	Yes	Yes?	1		No	
WA	Origin	O		Yes	No		325	No	Refused to change sourcing
WV	No local		Jan 2004?	Yes	Yes	1		No	
						10872	9943		

* "Sales Taxation", 1994, contains sourcing information on 33 states. O = Origin D = Destination OD = Some of both

COSTS TO COLLECT SALES TAXES

Kenneth Daniel
February 13, 2004

State and local sales taxes are expensive to administer and the costs are born primarily by retailers.

The most definitive analysis to date on this issue was done by Ernst & Young in 1999². It addresses costs for single-state retailers as well as multi-state retailers.

A detailed study was done on this subject in 1998 by the State of Washington. Washington is and has been an "origin-based sourcing" state. Based on the study, the costs for Washington retailers doing business in only one state were:

Small (\$250,000 of taxable sales)	7.2% of collections
Medium (\$750,000 of taxable sales)	3.7% of collections
Large (\$10,000,000 of taxable sales)	1.0% of collections

For retailers collecting taxes in 15 states, the costs were as follows:

Small (\$250,000 of taxable sales)	54% of collections
Medium (\$750,000 of taxable sales)	33% of collections
Large (\$10,000,000 of taxable sales)	8% of collection

For retailers collecting taxes in 46 states, the costs were as follows:

Small (\$250,000 of taxable sales)	87% of collections
Medium (\$750,000 of taxable sales)	48% of collections
Large (\$10,000,000 of taxable sales)	14% of collections

For those Kansas retailers who are now required to track "destination sourcing", we can use the above figures to estimate the increase in costs for going from "origin sourcing" to "destination sourcing" within Kansas. The "one-state" category is equivalent to what Kansas was doing before. To go from one jurisdiction to 753 jurisdictions is the equivalent of adding 5 states³. Interpolating between the one-state and 15-state figures above, the extra costs would be as follows:

Small (\$250,000 of taxable sales)	15.6% of collections
Medium (\$750,000 of taxable sales)	9.8% of collections
Large (\$10,000,000 of taxable sales)	2.3% of collections

² "Masters of Complexity and Bearers of Great Burden: The Sales Tax System and Compliance Costs for Multistate Retailers" by Robert J. Cline and Thomas S. Neubig, Ernst & Young LLP, September 8, 1999.

³ Kansas has 753 jurisdictions. The entire country including D.C. has 7,500, an average of 150 per state. 753 divided by 150 = the equivalent of 5 average states.



Monday, February 16, 2004

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Impact of the SSTP on Local Sales Tax Revenues

by Kenneth Daniel

Although it had nothing to do with the Streamlined Sales Tax Project (SSTP), local use tax taxes were inserted into the SSTP legislation passed by the 2003 Kansas legislature. The Local Consumers' Compensating Use Tax is an estimated \$28 million tax (revised = \$24) increase that will fall wholly on Kansas businesses. The Local Retailers' Compensating Use Tax is an estimated \$39 million tax (revised = \$30) increase on Kansans and Kansas businesses.

On the other hand, there will be shifts and losses of local sales tax revenues as a result of the destination sourcing provisions of the SSTP that were not taken into consideration. In the following, these unintended consequences are explained, then some real numbers from my own company, Midway Wholesale, are presented.

Shifts of Sales Tax Revenues: Overwhelmingly, the larger retailers are located in the more populous jurisdictions and retailers in lightly populated areas tend to be smaller. In some industries, there are no small retailers—all are large and located in population centers. Therefore, with sales taxes based on the destination of shipments instead of the origin, there will be an outflow of sales tax revenues from more highly populated areas to less populated areas.

An example would be Cabela's and Bass Pro Shop. Cabela's is open in Kansas City and Bass Pro Shop may open in Wichita. There are simply no other stores of this type in Kansas. These two stores could ship goods all over the state, but there are no stores in the rest of the state likely to ship significant amounts of outdoor goods to customers in Kansas City and Wichita. Kansas City and Wichita will lose all the local sales taxes on such shipments, but will receive no sales tax revenues from elsewhere to make up for it.

Losses of Sales Tax Revenues: Another consequence is the loss statewide of an estimated \$25 to \$35 million of local sales tax revenues. As a general rule, the higher sales tax rates are in the more populous jurisdictions. Moving the taxing entity from urban to rural eliminates sales tax revenue in most cases. For instance, when the sourcing of a sale is moved from Topeka, with a 7.2% sales tax rate, to Shawnee County, with a 6.3% sales tax rate, .9% of sales tax revenue disappears entirely.

Not Unique to Kansas: There is nothing new about these concerns. Officials in the states of Washington, Texas, and Illinois have rejected the destination sourcing provisions of the SSTP

because of concerns about shifts and losses of local sales tax revenues.

Some Real Numbers: In October, Revenue Secretary Joan Wagon reported to legislators that the Department of Revenue had not yet been able to develop any statistics on any effects on local sales tax revenues. Less than 1% of Kansas retailers had reported July sales taxes using destination sourcing, and the department had not yet analyzed August or September reports.

At Midway Wholesale, we have been working hard to comply with the destination sourcing provisions of the SSTP. Our computer programs, which are used in most states, already provide for tracking destination sourcing since about 15 states already have destination sourcing (although with far fewer jurisdictions than the 751 in Kansas).

In September, we think we got it right for the first time. With great effort and at great expense, we tracked shipments for 159 different sales tax jurisdictions in Kansas. To analyze the effects of destination sourcing, we computed the taxes two ways—once based on the previous “origin sourcing” law, and again with the new “destination sourcing” law. Here are the results:

Topeka: Under the old law, would have gotten \$13,542 in local sales tax. Under the new, got only \$9,253, a reduction of \$4,289 or 31.67%.

Shawnee County: Under the old law, would have gotten \$12,188. Under the new, got \$8,945, a reduction of \$3,243 or 26.61%.

Salina: Under the old law, would have gotten \$1,435. Under the new, got \$858, a reduction of \$577 or 40.21%.

Saline County: Under the old law, would have gotten \$1,913. Under the new, got \$1,198, a reduction of \$715 or 37.78%.

Lawrence: Under the old law, would have gotten \$4,908. Under the new, got \$2,492, a reduction of \$2,416 or 49.23%.

Douglas County: Under the old law, would have gotten \$4,908. Under the new, got \$2,540, a reduction of \$2,368 or 48.25%.

Manhattan: Under the old law, would have gotten \$2,507. Under the new, got \$1,413, a reduction of \$1,094 or 43.64%.

Riley County: Under the old law, would have gotten \$2,507. Under the new, got \$1,685, a reduction of \$822 or 32.79%.

Pottawatomie County: Under the old law, would have gotten zero. Under the new, got zero.

Elwood: Under the old law, would have gotten \$1,594. Under the new, got \$1,026, a reduction of \$568 or 35.63%.

Doniphan County: Under the old law, would have gotten \$1,594. Under the new, got \$1,026, a reduction of \$568 or 35.63%.

149 Other Jurisdictions: Under the old law, would have gotten zero. Under the new, got \$13,059, an increase of \$13,059.

Total Shifts To Destination Jurisdictions: On the average, the local percentage loss to the cities and counties where Midway's branches are located was 35.37%. One estimate of the percentage of total taxable sales that is shipped out-of-jurisdiction is 12%. This would indicate that the cities and counties where Midway has branches will lose 4.25% of their total sales tax revenues due to shifts.

Lost Altogether: The total revenues lost by the first 10 jurisdictions was \$16,660, while the gains by 149 new jurisdictions was only \$13,059. The remaining \$3,601, equal to 7.65% of total local sales tax revenues, disappeared altogether due to generally lower sales tax rates in the 149 jurisdictions than in the 10 jurisdictions.

Total local sales and use tax revenues in Fiscal Year 2003, which ended June 30, were \$547,773,000 (Kansas Tax Facts, 2003 Supplement). If Midway's figure of 7.65% of local sales tax losses applies statewide, the total losses of local sales tax revenues would be \$41.9 million.

If one-third as much is shipped back into large jurisdictions from small jurisdictions as is shipped out, the \$41.9 million statewide loss of tax revenues would be reduced to \$31.5 million. This is probably a good estimate of the actual statewide loss of local sales tax revenues due to destination sourcing.

-- End --

(Kenneth Daniel is the publisher of KSSmallBiz.com. He is C.E.O. of Midway Wholesale of Topeka, a small business he founded in 1970, and is the volunteer Chairman of NFIB Kansas, the largest business association in Kansas, www.nfib.com.)

Word Count: 1102

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Midway Sales & Distributing, Inc. d/b/a

MIDWAY WHOLESALE

Topeka • Salina • Lawrence • Manhattan • Elwood • Kansas City • Wichita

SUMMARY

REVENUE EFFECTS OF DESTINATION SOURCING AND REMOTE TAX COLLECTIONS by Kenneth Daniel, Midway Wholesale and NFIB

	Total Fiscal Notes 2004 Through 2009			
	Various Estimates of 2004 "Loss"			5.3% Method \$25 MM Loss
	\$70 MM	\$50 MM	\$25 MM	
	Total 2004 Through 2009			2004-2009
STATE OF KANSAS	+\$182 MM	+\$111 MM	+\$ 33 MM	+ \$ 72 MM
LOCAL GOVERNMENTS	-\$108 MM	-\$130 MM	-\$155 MM	+ \$20 MM
KANSAS RETAILERS	-\$378 MM	-\$378 MM	-\$378 MM	- \$5 MM
Additional Shifts in Local Sales Tax Revenue Not In Above Figures				
TRADE CENTERS	-\$140 MM	-\$140 MM	-\$140 MM	Negotiable
RURAL AREAS	+\$140 MM	+\$140 MM	+\$140 MM	Negotiable

These are best case scenarios. Any delays will make these numbers worse.

Assumes Congress passes SSTP legislation that will allow full collection of remote taxes by January 1, 2006.

Assumes all Kansas Retailers are in full compliance with destination sourcing by January 1, 2005.

Assumes Congress strips out the "de minimus" provisions so states can collect on ALL remote sales.

Assumes 10% increase in revenues from remote sales each year starting in 2006.

Assumes 3% inflation rate each year.

HOUSE TAXATION

Attachment 2

Date 2-18-04

KANSAS

Statement by
Hal Hudson, Kansas State Director
National Federation of Independent Business
Before the
House Taxation Committee
Tuesday, February 17, 2004

Mr. Chairman and Members of the Committee:

Thank you for this opportunity to discuss with you House Bills 2599 and House Bill 2700.

First, I would like to explain why NFIB/Kansas is taking no position on H.B. 2700. As you know, NFIB's legislative agenda is determined by direct ballot, surveys and questionnaires asking our members for their input on issues.

The question of whether or not to collect sales tax from remote sellers has been asked of our members on national ballots. Almost half of our members favor, and almost half are opposed to this issue. Hence, I am not able to take a position on the larger issue of SSTP, and cannot support or oppose H.B. 2700.

However, NFIB/Kansas members have been surveyed on the question of destination sourcing, as enacted in 2003 in H.B. 2005. In July of 2003, after receiving voluminous complaints from our members, we submitted the question, "Should destination sourcing be repealed or delayed?" The survey was sent by fax to the 4,400 members from whom we have fax numbers available. Of the more than 500 responses (11%) received, 84% favored either doing away with destination sourcing or delaying its implementation indefinitely.

H.B. 2599 would delay implementation until such time as the U.S. Congress enacts legislation that would enable Kansas to enforce collection of retail sales tax from remote sellers. For this reason, we support enactment of H.B. 2599.

Of the nearly 6,000 Kansas small businesses that are members of NFIB, over 80% have fewer than 15 employees. Many have five or fewer employees. It is this group that has been most burdened by the destination sourcing rule. They ask, "Why should Kansas businesses be burdened by this rule, when we do not have authority of enforcement on out-of-state sellers?"

Among the smallest of our members, many do not own computers. Some have said they have seen no need for a computer in their business until now. Many of those who do have computers are faced with expensive upgrades, of their computer and/or their software, just to comply with the law.

Some of our members have reported that they now have the capability to comply, but they still are faced with time-consuming labor expense of determining the correct taxing jurisdiction at the time of sale, and the difficult task of correctly reporting of taxes collected to the Department of Revenue.

This is a problem that hits hardest the small businesses of our state, and we urge you to favorably consider delaying implementation of destination sourcing until such time as it can be applied across the board to in-state and out-of state sellers equally.

We urge you to support enactment of House bill 2599.

Thank you for your attention.

The National Federation of Independent Business (NFIB) is the nation's largest small-business advocacy group. A nonprofit, nonpartisan organization founded in 1943, NFIB represents the consensus views of its 600,000 members in Washington and all 50 state capitals, including nearly 6,000 members in Kansas. More information is available on-line at www.nfib.com/ks.



KANSAS

Top 10 Reasons To Love Small Business The Heart Of The American Economy

WASHINGTON, D.C. - The Office of Advocacy of the SBA offers the top 10 reasons to love small business, the heart of the American economy.

Top 10 Reasons To Love Small Business

10. Small businesses make up more than 99.7% of all employers.
9. Small businesses create more than 50 percent of the non-farm private gross domestic product (GDP).
8. Small patenting firms produce 13 to 14 times more patents per employee than large patenting firms.
7. The 22.9 million small businesses in the United States are located in virtually every neighborhood.
6. Small businesses employ about 50 percent of all private sector workers.
5. Home-based businesses account for 53 percent of all small businesses.
4. Small businesses make up 97 percent of exporters and produce 29 percent of all export value.
3. Small businesses with employees start-up at a rate of over 500,000 per year.
2. Four years after start-up, half of all small businesses with employees remain open.
1. The latest figures show that small businesses create 75 percent of the net new jobs in our economy.

The Office of Advocacy, the "small business watchdog" of the government, examines the role and status of small business in the economy and independently represents the views of small business to federal agencies, Congress, and the President. It is the source for small business statistics presented in user-friendly formats and it funds research into small business issues.

For more information, visit the Office of Advocacy website at www.sba.gov/advo.



K A N S A S

JOAN WAGNON, SECRETARY

DEPARTMENT OF REVENUE
OFFICE OF THE SECRETARY

KATHLEEN SEBELIUS, GOVERNOR

February 4, 2004

House Speaker Doug Mays
State Capitol, Room 380-W

Dear Speaker Mays,

The Revenue staff has been working to determine the total dollar amount that the State of Kansas has received due to implementation of the Streamlined Sales Tax, and also to determine the number of Kansas businesses that are actually complying with the law passed in 2003.

As you and I have discussed this has been difficult because of the way the sales and use tax receipts are counted in our accounting system. The best information that we are able to provide at this time is as follows.

The Director of Taxation has determined that approximately 600 out of state business entities have registered since July 1, 2003 to collect and remit retailers compensating use tax. Staff reviewed the listing and calculated that Kansas has received approximately \$2.5 million from this group. Annualized, that figure would be \$5 million on an ongoing basis. There is no way to tell if they registered because of the legislation unless they communicate that to us. Another difficulty is that the registration name may not correspond with the commonly known name. For example, Walmart.com has said publicly they are collecting in Kansas because of the SSTP, but their registration name is entirely different. This makes tracking some of those entities more difficult.

The Multistate Tax Commission is referring retailers through their voluntary registration program as well as the Streamlined Sales Tax Project. Unless we know for sure why they are registering, we cannot attribute their involvement to the passage of the legislation.

Our research department further refined this list of 600 registrants, excluding retailers from the border states of OK, MO, NE, CO which might have registered because of nexus concerns. From this list excluding border states, we have collected approximately \$500,000.

You probably heard that Amazon.com announced yesterday that they would be collecting from \$1.0 - \$1.2 million beginning April 1. They experienced a 34% growth in on-line sales last year. They are also seeing huge growth in their service to other on-line retailers, which further enhances our ability to have them register in Kansas. Amazon will be working with us to expand our list of retailers even further.

HOUSE TAXATION

Attachment 4

Date 2-18-04

Finally, our research department has amended its initial estimate of the number of affected retailers in Kansas. Steve Brunkan estimates that no more than 14,000 retailers may be affected by destination sourcing. KDOR was able to refine the number from our earlier estimate of 29,000 by reviewing actual returns filed. He expects we will be able to further refine the number this spring.

The number that is complying with destination sourcing is estimated to be 2,500 filers or 17%. However, these tend to be the larger companies that collect more of the tax. There is an inverse correlation between the amount of tax collected and the number who are complying in their reporting.

I trust this answers your questions, but I'm available for further questions if you have them.

Cordially,

File copy
Joan Wagnon
Secretary

cc. Rep. John Edmonds
Rep. Bruce Larkin
Rep. David Huff

Sen. David Corbin
Sen. Les Donovan
Sen. Janis Lee



KANSAS

Sales & Use Tax (alternative) Jurisdiction Code Booklet

The combined sales tax rates listed in this booklet are effective January 1, 2004.
Please retain this booklet for future use.

This Jurisdiction Code Booklet (Pub. KS-1700A) is a companion to Pub. KS-1700 (Sales & Use Tax Jurisdiction Code Booklet). Both of these publications can be used to obtain the sales and compensating (use) tax rates and jurisdiction codes levied by Kansas cities, counties and special taxing jurisdictions.

This publication however condenses the current 752 different sales tax jurisdictions in Kansas down to 301 jurisdictions. Thus, this publication is an alternative to the Pub KS-1700. Retailers are authorized to use this publication as one method to ease the sales tax collection and reporting burden.

In essence, retailers are allowed to use the county sales tax rate and corresponding jurisdiction code assigned for any city within that county that does not impose a city sales tax. For example, on the top of page 3 of this publication the combined sales tax rate for Allen County is 6.3%. Of the 9 cities within Allen County, 5 cities – Bassett, Elsmore, La Harpe, Mildred and Savonburg do not impose a city sales tax. Therefore, retailers making sales that are "sourced" to anyone of those 5 cities are authorized to use the Allen County sales tax rate of 6.3% AND the Allen County jurisdiction code: ALLCO, rather than the rate and jurisdiction code assigned to each city.

The end result of the above example is that a retailer making sales which are "sourced" to Allen County will be concerned with only 5 different jurisdictions rather than 10.

Finally, use of the above described "alternative" method will not result in lost sales and use tax monies to cities that do not impose a city sales/use tax.

Pub 1700A (1/04)

If you have questions or need additional information, please contact our assistance center.

TAX ASSISTANCE CENTER

Docking State Office Building
915 SW Harrison St., 1st Floor
Topeka, KS 66625-0001

In Topeka call: 368-8222
Outside Topeka call toll free: 1-877-526-7738
Hearing Impaired TTY: (785) 296-6461
Fax: (785) 291-3614

Forms Request Line: (785) 296-4937

To obtain forms, publications and other information, please visit our web site:

HOUSE TAXATION

WY Attachment 5

Date 2-18-04

<u>C</u>	<u>City</u>	<u>State Rate</u>	<u>City Rate</u>	<u>County Rate</u>	<u>Original Jurisdiction</u>	<u>Optional Jurisdiction</u>	<u>Total Rate</u>
Allen	Bassett	5.30%	0.000%	1.000%	BASAL	ALLCO	6.300%
	Elsmore	5.30%	0.000%	1.000%	ELSAL	ALLCO	6.300%
	Gas	5.30%	1.000%	1.000%	GASAL		7.300%
	Humboldt	5.30%	1.000%	1.000%	HUMAL		7.300%
	Iola	5.30%	1.000%	1.000%	IOLAL		7.300%
	La Harpe	5.30%	0.000%	1.000%	LAHAL	ALLCO	6.300%
	Mildred	5.30%	0.000%	1.000%	MILAL	ALLCO	6.300%
	Moran	5.30%	0.500%	1.000%	MORAL		6.800%
	Savonburg	5.30%	0.000%	1.000%	SAVAL	ALLCO	6.300%
Allen County	5.30%		1.000%	ALLCO		6.300%	
Anderson	Colony	5.30%	0.000%	1.000%	COLAN	ANDCO	6.300%
	Garnett	5.30%	0.500%	1.000%	GARAN		6.800%
	Greeley	5.30%	0.000%	1.000%	GREAN	ANDCO	6.300%
	Kincaid	5.30%	1.000%	1.000%	KINAN		7.300%
	Lone Elm	5.30%	0.000%	1.000%	LONAN	ANDCO	6.300%
	Westphalia	5.30%	0.000%	1.000%	WESAN	ANDCO	6.300%
	Anderson County	5.30%		1.000%	ANDCO		6.300%
Atchison	Atchison	5.30%	1.000%	1.500%	ATCAT		7.800%
	Effingham	5.30%	1.000%	1.500%	EFFAT		7.800%
	Huron	5.30%	0.000%	1.500%	HURAT	ATCCO	6.800%
	Lancaster	5.30%	0.000%	1.500%	LANAT	ATCCO	6.800%
	Muscotah	5.30%	0.000%	1.500%	MUSAT	ATCCO	6.800%
	Atchison County	5.30%		1.500%	ATCCO		6.800%
Barber	Hardtner	5.30%	0.000%	1.000%	HARBA	BABCO	6.300%
	Hazelton	5.30%	0.000%	1.000%	HAZBA	BABCO	6.300%
	Isabel	5.30%	0.000%	1.000%	ISABA	BABCO	6.300%
	Kiowa	5.30%	1.000%	1.000%	KIOBA		7.300%
	Medicine Lodge	5.30%	0.500%	1.000%	MEDBA		6.800%
	Sharon	5.30%	0.000%	1.000%	SHABA	BABCO	6.300%
	Sun City	5.30%	0.000%	1.000%	SUNBA	BABCO	6.300%
	Barber County	5.30%		1.000%	BABCO		6.300%
Barton	Albert	5.30%	0.000%	1.250%	ALBBT	BATCO	6.550%
	Clafin	5.30%	0.000%	1.250%	CLABT	BATCO	6.550%
	Ellinwood	5.30%	0.000%	1.250%	ELLBT	BATCO	6.550%
	Galatia	5.30%	0.000%	1.250%	GALBT	BATCO	6.550%
	Great Bend	5.30%	0.500%	1.250%	GREBT		7.050%
	Hoisington	5.30%	0.000%	1.250%	HOIBT	BATCO	6.550%
	Olmitz	5.30%	0.000%	1.250%	OLMBT	BATCO	6.550%
	Pawnee Rock	5.30%	0.000%	1.250%	PAWBT	BATCO	6.550%
	Susank	5.30%	0.000%	1.250%	SUSBT	BATCO	6.550%
	Barton County	5.30%		1.250%	BATCO		6.550%
Bourbon	Bronson	5.30%	1.000%	1.000%	BROBB		7.300%
	Fort Scott	5.30%	1.000%	1.000%	FORBB		7.300%
	Fulton	5.30%	0.000%	1.000%	FULBB	BOUCO	6.300%
	Mapleton	5.30%	0.000%	1.000%	MAPBB	BOUCO	6.300%
	Redfield	5.30%	0.000%	1.000%	REDBB	BOUCO	6.300%
	Uniontown	5.30%	0.000%	1.000%	UNIBB	BOUCO	6.300%
	Bourbon County	5.30%		1.000%	BOUCO		6.300%
Brown	Everest	5.30%	0.000%	1.000%	EVEBR	BROCO	6.300%
	Fairview	5.30%	0.000%	1.000%	FAIBR	BROCO	6.300%
	Hamlin	5.30%	0.000%	1.000%	HAMBR	BROCO	6.300%
	Hiawatha	5.30%	0.500%	1.000%	HIABR		6.800%
	Horton	5.30%	1.000%	1.000%	HORBR		7.300%
	Morrill	5.30%	0.000%	1.000%	MORBR	BROCO	6.300%
	Powhattan	5.30%	0.000%	1.000%	POWBR	BROCO	6.300%
	Reserve	5.30%	0.000%	1.000%	RESBR	BROCO	6.300%
	Robinson	5.30%	0.000%	1.000%	ROBBR	BROCO	6.300%
	Sabetha	5.30%	0.500%	1.000%	SABBR		6.800%

<u>C</u>	<u>City</u>	<u>State Rate</u>	<u>City Rate</u>	<u>County Rate</u>	<u>Original Jurisdiction</u>	<u>Optional Jurisdiction</u>	<u>Total Rate</u>
	Willis	5.30%	0.000%	1.000%	WILBR	BROCO	6.300%
	Brown County	5.30%		1.000%	BROCO		6.300%
Butler	Andover	5.30%	1.000%	0.000%	ANDBU		6.300%
	Augusta	5.30%	0.500%	0.000%	AUGBU		5.800%
	Benton	5.30%	1.000%	0.000%	BENBU		6.300%
	Cassoday	5.30%	0.000%	0.000%	CASBU	BUTCO	5.300%
	Douglass	5.30%	1.000%	0.000%	DOUBU		6.300%
	El Dorado	5.30%	1.000%	0.000%	ELDBU		6.300%
	Elbing	5.30%	0.000%	0.000%	ELBBU	BUTCO	5.300%
	Latham	5.30%	0.000%	0.000%	LATBU	BUTCO	5.300%
	Leon	5.30%	0.000%	0.000%	LEOBU	BUTCO	5.300%
	Potwin	5.30%	0.000%	0.000%	POTBU	BUTCO	5.300%
	Rose Hill	5.30%	1.000%	0.000%	ROSBU		6.300%
	Towanda	5.30%	1.000%	0.000%	TOWBU		6.300%
	Whitewater	5.30%	0.000%	0.000%	WHIBU	BUTCO	5.300%
	Butler County	5.30%		0.000%	BUTCO		5.300%
Chase	Cedar Point	5.30%	0.000%	0.000%	CEDCS	CHSCO	5.300%
	Cottonwood Falls	5.30%	1.000%	0.000%	COTCS		6.300%
	Elmdale	5.30%	0.000%	0.000%	ELMCS	CHSCO	5.300%
	Matfield Green	5.30%	0.000%	0.000%	MATCS	CHSCO	5.300%
	Strong City	5.30%	1.000%	0.000%	STRCS		6.300%
	Chase County	5.30%		0.000%	CHSCO		5.300%
Chautauqua	Cedar Vale	5.30%	1.000%	1.000%	CEDCQ		7.300%
	Chautauqua	5.30%	0.000%	1.000%	CHACQ	CHQCO	6.300%
	Elgin	5.30%	0.000%	1.000%	ELGCQ	CHQCO	6.300%
	Niotaze	5.30%	0.000%	1.000%	NIOCQ	CHQCO	6.300%
	Peru	5.30%	0.000%	1.000%	PERCQ	CHQCO	6.300%
	Sedan	5.30%	0.500%	1.000%	SEDCQ		6.800%
	Chautauqua County	5.30%		1.000%	CHQCO		6.300%
Cherokee	Baxter Springs	5.30%	1.000%	1.500%	BAXCK		7.800%
	Columbus	5.30%	1.000%	1.500%	COLCK		7.800%
	Galena	5.30%	1.000%	1.500%	GALCK		7.800%
	Roseland	5.30%	0.000%	1.500%	ROSCK	CHKCO	6.800%
	Scammon	5.30%	1.000%	1.500%	SCACK		7.800%
	Treece	5.30%	0.000%	1.500%	TRECK	CHKCO	6.800%
	Weir	5.30%	1.000%	1.500%	WEICK		7.800%
	West Mineral	5.30%	0.000%	1.500%	WESCK	CHKCO	6.800%
	Cherokee County	5.30%		1.500%	CHKCO		6.800%
Cheyenne	Bird City	5.30%	0.000%	2.000%	BIRCN	CHYCO	7.300%
	St. Francis	5.30%	0.000%	2.000%	SAICN	CHYCO	7.300%
	Cheyenne County	5.30%		2.000%	CHYCO		7.300%
Clark	Ashland	5.30%	0.000%	0.000%	ASHCA	CLACO	5.300%
	Englewood	5.30%	0.000%	0.000%	ENGCA	CLACO	5.300%
	Minneola	5.30%	1.000%	0.000%	MINCA		6.300%
	Clark County	5.30%		0.000%	CLACO		5.300%
Clay	Clay Center	5.30%	1.000%	1.000%	CLACY		7.300%
	Clifton	5.30%	0.000%	1.000%	CLICY	CLYCO	6.300%
	Green	5.30%	0.000%	1.000%	GRECY	CLYCO	6.300%
	Longford	5.30%	1.000%	1.000%	LONCY		7.300%
	Morganville	5.30%	0.000%	1.000%	MORCY	CLYCO	6.300%
	Oak Hill	5.30%	0.000%	1.000%	OAKCY	CLYCO	6.300%
	Vining	5.30%	0.000%	1.000%	VINCY	CLYCO	6.300%
	Wakefield	5.30%	1.000%	1.000%	WAKCY		7.300%
	Clay County	5.30%		1.000%	CLYCO		6.300%
Cloud	Aurora	5.30%	0.000%	1.000%	AURCD	CLOCO	6.300%
	Clyde	5.30%	0.000%	1.000%	CLYCD	CLOCO	6.300%

<u>C</u>	<u>City</u>	<u>State Rate</u>	<u>City Rate</u>	<u>County Rate</u>	<u>Original Jurisdiction</u>	<u>Optional Jurisdiction</u>	<u>Total Rate</u>
	Concordia	5.30%	1.000%	1.000%	CONCD		7.300%
	Glasco	5.30%	1.000%	1.000%	GLACD		7.300%
	Jamestown	5.30%	0.000%	1.000%	JAMCD	CLOCO	6.300%
Cloud	Miltonvale	5.30%	1.000%	1.000%	MILCD		7.300%
(continued)	Cloud County	5.30%		1.000%	CLOCO		6.300%
Coffey	Burlington	5.30%	0.000%	0.000%	BURCF	COFCO	5.300%
	Gridley	5.30%	0.000%	0.000%	GRICF	COFCO	5.300%
	Le Roy	5.30%	0.000%	0.000%	LERCF	COFCO	5.300%
	Lebo	5.30%	0.000%	0.000%	LEBCF	COFCO	5.300%
	New Strawn	5.30%	0.000%	0.000%	NEWCF	COFCO	5.300%
	Waverly	5.30%	0.000%	0.000%	WAVCF	COFCO	5.300%
	Coffey County	5.30%		0.000%	COFCO		5.300%
Comanche	Coldwater	5.30%	1.000%	0.000%	COLCM		6.300%
	Protection	5.30%	1.000%	0.000%	PROCM		6.300%
	Wilmore	5.30%	0.000%	0.000%	WILCM	COMCO	5.300%
	Comanche County	5.30%		0.000%	COMCO		5.300%
Cowley	Arkansas City	5.30%	1.000%	0.000%	ARKCL		6.300%
	Atlanta	5.30%	0.000%	0.000%	ATLCL	COWCO	5.300%
	Burden	5.30%	1.000%	0.000%	BURCL		6.300%
	Cambridge	5.30%	0.000%	0.000%	CAMCL	COWCO	5.300%
	Dexter	5.30%	0.000%	0.000%	DEXCL	COWCO	5.300%
	Geuda Springs	5.30%	0.000%	0.000%	GEUCL	COWCO	5.300%
	Udall	5.30%	0.000%	0.000%	UDACL	COWCO	5.300%
	Winfield	5.30%	1.000%	0.000%	WINCL		6.300%
	Cowley County	5.30%		0.000%	COWCO		5.300%
Crawford	Arcadia	5.30%	0.000%	1.000%	ARCCR	CRACO	6.300%
	Arma	5.30%	0.500%	1.000%	ARMCR		6.800%
	Cherokee	5.30%	0.000%	1.000%	CHECR	CRACO	6.300%
	Frontenac	5.30%	1.000%	1.000%	FROCR		7.300%
	Girard	5.30%	1.000%	1.000%	GIRCR		7.300%
	Hepler	5.30%	0.000%	1.000%	HEPCR	CRACO	6.300%
	McCune	5.30%	0.000%	1.000%	MCCCR	CRACO	6.300%
	Mulberry	5.30%	0.000%	1.000%	MULCR	CRACO	6.300%
	Pittsburg	5.30%	0.500%	1.000%	PITCR		6.800%
	Walnut	5.30%	0.000%	1.000%	WALCR	CRACO	6.300%
	Crawford County	5.30%		1.000%	CRACO		6.300%
Decatur	Clayton	5.30%	0.000%	1.000%	CLADC	DECCO	6.300%
	Dresden	5.30%	0.000%	1.000%	DREDC	DECCO	6.300%
	Jennings	5.30%	0.000%	1.000%	JENDC	DECCO	6.300%
	Norcatour	5.30%	0.000%	1.000%	NORDC	DECCO	6.300%
	Oberlin	5.30%	0.000%	1.000%	OBEDC	DECCO	6.300%
	Decatur County	5.30%		1.000%	DECCO		6.300%
Dickinson	Abilene	5.30%	0.750%	1.000%	ABIDK		7.050%
	Carlton	5.30%	0.000%	1.000%	CARDK	DICCO	6.300%
	Chapman	5.30%	0.000%	1.000%	CHADK	DICCO	6.300%
	Enterprise	5.30%	0.000%	1.000%	ENTDK	DICCO	6.300%
	Herington	5.30%	1.000%	1.000%	HERDK		7.300%
	Hope	5.30%	0.000%	1.000%	HOPDK	DICCO	6.300%
	Manchester	5.30%	0.000%	1.000%	MANDK	DICCO	6.300%
	Solomon	5.30%	0.000%	1.000%	SOLDK	DICCO	6.300%
	Woodbine	5.30%	0.000%	1.000%	WOODK	DICCO	6.300%
	Dickinson County	5.30%		1.000%	DICCO		6.300%
Doniphan	Denton	5.30%	0.000%	1.000%	DENDP	DONCO	6.300%
	Elwood	5.30%	1.000%	1.000%	ELWDP		7.300%
	Highland	5.30%	0.000%	1.000%	HIGDP	DONCO	6.300%
	Leona	5.30%	0.000%	1.000%	LEODP	DONCO	6.300%

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	Severance	5.30%	0.000%	1.000%	SEVDP	DONCO	6.300%
	Troy	5.30%	0.000%	1.000%	TRODP	DONCO	6.300%
	Wathena	5.30%	0.000%	1.000%	WATDP	DONCO	6.300%
	White Cloud	5.30%	0.000%	1.000%	WHIDP	DONCO	6.300%
	Doniphan County	5.30%		1.000%	DONCO		6.300%
Douglas	Baldwin City	5.30%	1.000%	1.000%	BALDG		7.300%
	Eudora	5.30%	0.500%	1.000%	EUDDG		6.800%
	Lawrence	5.30%	1.000%	1.000%	LAWDG		7.300%
	Lecompton	5.30%	0.000%	1.000%	LECDG	DOUCO	6.300%
	Douglas County	5.30%		1.000%	DOUCO		6.300%
Edwards	Belpre	5.30%	0.000%	1.000%	BELED	EDWCO	6.300%
	Kinsley	5.30%	0.000%	1.000%	KINED	EDWCO	6.300%
	Lewis	5.30%	0.000%	1.000%	LEWED	EDWCO	6.300%
	Offerle	5.30%	0.000%	1.000%	OFFED	EDWCO	6.300%
	Edwards County	5.30%		1.000%	EDWCO		6.300%
Elk	Elk Falls	5.30%	0.000%	1.000%	ELKEK	ELKCO	6.300%
	Grenola	5.30%	0.000%	1.000%	GREEK	ELKCO	6.300%
	Howard	5.30%	0.000%	1.000%	HOWEK	ELKCO	6.300%
	Longton	5.30%	0.000%	1.000%	LONEK	ELKCO	6.300%
	Moline	5.30%	0.000%	1.000%	MOLEK	ELKCO	6.300%
	Elk County	5.30%		1.000%	ELKCO		6.300%
Ellis	Ellis	5.30%	1.000%	0.000%	ELLEL		6.300%
	Hays	5.30%	1.000%	0.000%	HAYEL		6.300%
	Schoenchen	5.30%	0.000%	0.000%	SCHEL	ELICO	5.300%
	Victoria	5.30%	0.000%	0.000%	VICEL	ELICO	5.300%
	Ellis County	5.30%		0.000%	ELICO		5.300%
Ellsworth	Ellsworth	5.30%	1.250%	0.500%	ELLEW		7.050%
	Holyrood	5.30%	0.000%	0.500%	HOLEW	ELSCO	5.800%
	Kanopolis	5.30%	1.000%	0.500%	KANEW		6.800%
	Lorraine	5.30%	0.000%	0.500%	LOREW	ELSCO	5.800%
	Wilson	5.30%	1.000%	0.500%	WILEW		6.800%
	Ellsworth County	5.30%		0.500%	ELSCO		5.800%
Finney	Garden City	5.30%	1.000%	0.750%	GARFI		7.050%
	Holcomb	5.30%	0.000%	0.750%	HOLFI	FINCO	6.050%
	Finney County	5.30%		0.750%	FINCO		6.050%
Ford	Bucklin	5.30%	0.000%	1.000%	BUCFO	FORCO	6.300%
	Dodge City	5.30%	1.000%	1.000%	DODFO		7.300%
	Ford	5.30%	0.000%	1.000%	FORFO	FORCO	6.300%
	Spearville	5.30%	0.000%	1.000%	SPEFO	FORCO	6.300%
	Ford County	5.30%		1.000%	FORCO		6.300%
Franklin	Lane	5.30%	0.000%	1.500%	LANFR	FRACO	6.800%
	Ottawa	5.30%	0.600%	1.500%	OTTFR		7.400%
	Pomona	5.30%	1.000%	1.500%	POMFR		7.800%
	Princeton	5.30%	0.500%	1.500%	PRIFR		7.300%
	Rantoul	5.30%	0.000%	1.500%	RANFR	FRACO	6.800%
	Richmond	5.30%	0.000%	1.500%	RICFR	FRACO	6.800%
	Wellsville	5.30%	0.500%	1.500%	WELFR		7.300%
	Williamsburg	5.30%	1.000%	1.500%	WILFR		7.800%
	Franklin County	5.30%		1.500%	FRACO		6.800%
Geary	Grandview Plaza	5.30%	1.000%	1.000%	GRAGE		7.300%
	Junction City	5.30%	1.000%	1.000%	JUNGE		7.300%
	Milford	5.30%	0.000%	1.000%	MILGE	GEACO	6.300%
	Geary County	5.30%		1.000%	GEACO		6.300%
Gove	Gove City	5.30%	0.000%	1.000%	GOVGO	GOVCO	6.300%

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	Grainfield	5.30%	0.000%	1.000%	GRAGO	GOVCO	6.300%
	Grinnell	5.30%	0.250%	1.000%	GRIGO		6.550%
	Oakley	5.30%	0.000%	1.000%	OAKGO	GOVCO	6.300%
	Park	5.30%	0.000%	1.000%	PARGO	GOVCO	6.300%
	Quinter	5.30%	0.000%	1.000%	QUIGO	GOVCO	6.300%
	Gove County	5.30%		1.000%	GOVCO		6.300%
Graham	Bogue	5.30%	0.000%	0.250%	BOGGH	GRHCO	5.550%
	Hill City	5.30%	1.000%	0.250%	HILGH		6.550%
	Morland	5.30%	1.000%	0.250%	MORGH		6.550%
	Graham County	5.30%		0.250%	GRHCO		5.550%
Grant	Ulysses	5.30%	1.000%	0.000%	ULYGT		6.300%
	Grant County	5.30%		0.000%	GRYCO		5.300%
Gray	Cimarron	5.30%	0.000%	1.000%	CIMGY	GRYCO	6.300%
	Copeland	5.30%	0.000%	1.000%	COPGY	GRYCO	6.300%
	Ensign	5.30%	0.000%	1.000%	ENSGY	GRYCO	6.300%
	Ingalls	5.30%	0.000%	1.000%	INGGY	GRYCO	6.300%
	Montezuma	5.30%	0.000%	1.000%	MONGY	GRYCO	6.300%
	Gray County	5.30%		1.000%	GRNCO		6.300%
Greeley	Horace	5.30%	0.000%	1.000%	HORGL	GRLCO	6.300%
	Tribune	5.30%	0.000%	1.000%	TRIGL	GRLCO	6.300%
	Greeley County	5.30%		1.000%	GRLCO		6.300%
Greenwood	Climax	5.30%	0.000%	1.000%	CLIGW	GRWCO	6.300%
	Eureka	5.30%	0.000%	1.000%	EURGW	GRWCO	6.300%
	Fall River	5.30%	0.000%	1.000%	FALGW	GRWCO	6.300%
	Hamilton	5.30%	0.000%	1.000%	HAMGW	GRWCO	6.300%
	Madison	5.30%	0.000%	1.000%	MADGW	GRWCO	6.300%
	Severy	5.30%	0.000%	1.000%	SEVGW	GRWCO	6.300%
	Virgil	5.30%	0.000%	1.000%	VIRGW	GRWCO	6.300%
	Greenwood County	5.30%		1.000%	GRWCO		6.300%
Hamilton	Coolidge	5.30%	0.000%	0.500%	COLHM	HAMCO	5.800%
	Syracuse	5.30%	1.000%	0.500%	SYRHM		6.800%
	Hamilton County	5.30%		0.500%	HAMCO		5.800%
Harper	Anthony	5.30%	1.500%	0.000%	ANTHP		6.800%
	Attica	5.30%	0.000%	0.000%	ATTHP	HARCO	5.300%
	Bluff City	5.30%	0.000%	0.000%	BLUHP	HARCO	5.300%
	Danville	5.30%	0.000%	0.000%	DANHP	HARCO	5.300%
	Freeport	5.30%	0.000%	0.000%	FREHP	HARCO	5.300%
	Harper	5.30%	1.000%	0.000%	HARHP		6.300%
	Waldron	5.30%	0.000%	0.000%	WALHP	HARCO	5.300%
	Harper County	5.30%		0.000%	HARCO		5.300%
Harvey	Burrton	5.30%	0.000%	1.000%	BURHV	HAYCO	6.300%
	Halstead	5.30%	0.000%	1.000%	HALHV	HAYCO	6.300%
	Hesston	5.30%	0.000%	1.000%	HESHV	HAYCO	6.300%
	Newton	5.30%	0.000%	1.000%	NEWHV	HAYCO	6.300%
	North Newton	5.30%	0.000%	1.000%	NORHV	HAYCO	6.300%
	Sedgwick	5.30%	0.000%	1.000%	SEDHV	HAYCO	6.300%
	Walton	5.30%	0.000%	1.000%	WALHV	HAYCO	6.300%
	Harvey County	5.30%		1.000%	HAYCO		6.300%
Haskell	Satanta	5.30%	0.500%	0.500%	SATHS		6.300%
	Sublette	5.30%	0.500%	0.500%	SUBHS		6.300%
	Haskell County	5.30%		0.500%	HASCO		5.800%
Hodgeman	Hanston	5.30%	0.000%	0.000%	HANHG	HODCO	5.300%
	Jetmore	5.30%	0.000%	0.000%	JETHG	HODCO	5.300%
	Hodgeman County	5.30%		0.000%	HODCO		5.300%

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Jackson	Circleville	5.30%	0.000%	1.000%	CIRJA	JACCO	6.300%
	Delia	5.30%	0.000%	1.000%	DELJA	JACCO	6.300%
	Denison	5.30%	0.000%	1.000%	DENJA	JACCO	6.300%
	Holton	5.30%	0.250%	1.000%	HOLJA		6.550%
	Hoyt	5.30%	0.000%	1.000%	HOYJA	JACCO	6.300%
	Mayetta	5.30%	0.000%	1.000%	MAYJA	JACCO	6.300%
Jackson (continued)	Netawaka	5.30%	0.000%	1.000%	NETJA	JACCO	6.300%
	Soldier	5.30%	0.000%	1.000%	SOLJA	JACCO	6.300%
	Whiting	5.30%	0.000%	1.000%	WHIJA	JACCO	6.300%
	Jackson County	5.30%		1.000%	JACCO		6.300%
Jefferson	McLouth	5.30%	0.000%	1.000%	MCLJF	JEFCO	6.300%
	Meriden	5.30%	0.000%	1.000%	MERJF	JEFCO	6.300%
	Nortonville	5.30%	0.000%	1.000%	NORJF	JEFCO	6.300%
	Oskaloosa	5.30%	0.000%	1.000%	OSKJF	JEFCO	6.300%
	Ozawkie	5.30%	0.000%	1.000%	OZAJF	JEFCO	6.300%
	Perry	5.30%	0.500%	1.000%	PERJF		6.800%
	Valley Falls	5.30%	0.000%	1.000%	VALJF	JEFCO	6.300%
	Winchester	5.30%	0.000%	1.000%	WINJF	JEFCO	6.300%
	Jefferson County	5.30%		1.000%	JEFCO		6.300%
Jewell	Burr Oak	5.30%	0.000%	1.000%	BURJW	JEWCO	6.300%
	Esbon	5.30%	0.000%	1.000%	ESBJW	JEWCO	6.300%
	Formoso	5.30%	0.000%	1.000%	FORJW	JEWCO	6.300%
	Jewell	5.30%	0.000%	1.000%	JEWJW	JEWCO	6.300%
	Mankato	5.30%	0.000%	1.000%	MANJW	JEWCO	6.300%
	Randall	5.30%	0.000%	1.000%	RANJW	JEWCO	6.300%
	Webber	5.30%	0.000%	1.000%	WEBJW	JEWCO	6.300%
	Jewell County	5.30%		1.000%	JEWCO		6.300%
Johnson	Bonner Springs	5.30%	1.250%	1.100%	BONJO		7.650%
	De Soto	5.30%	1.750%	1.100%	DESJO		8.150%
	Edgerton	5.30%	1.000%	1.100%	EDGJO		7.400%
	Fairway	5.30%	1.000%	1.100%	FAIJO		7.400%
	Gardner	5.30%	1.000%	1.100%	GARJO		7.400%
	Lake Quivira	5.30%	0.000%	1.100%	LAKJO	JOHCO	6.400%
	Leawood	5.30%	1.125%	1.100%	LEAJO		7.525%
	Lenexa	5.30%	1.125%	1.100%	LENJO		7.525%
	Merriam	5.30%	1.250%	1.100%	MERJO		7.650%
	Mission	5.30%	1.250%	1.100%	MISJO		7.650%
	Mission Hills	5.30%	0.000%	1.100%	MIHJO	JOHCO	6.400%
	Mission Woods	5.30%	0.000%	1.100%	MIWJO	JOHCO	6.400%
	Olathe	5.30%	1.125%	1.100%	OLAJO		7.525%
	Overland Park	5.30%	1.125%	1.100%	OVEJO		7.525%
	Prairie Village	5.30%	1.000%	1.100%	PRAJO		7.400%
	Roeland Park	5.30%	1.250%	1.100%	ROEJO		7.650%
	Shawnee	5.30%	1.125%	1.100%	SHAJO		7.525%
	Spring Hill	5.30%	1.000%	1.100%	SPRJO		7.400%
	Westwood	5.30%	1.000%	1.100%	WESJO		7.400%
	Westwood Hills	5.30%	1.000%	1.100%	WEHJO		7.400%
Johnson County	5.30%		1.100%	JOHCO		6.400%	
Kearny	Deerfield	5.30%	1.000%	0.000%	DEEKE		6.300%
	Lakin	5.30%	1.000%	0.000%	LAKKE		6.300%
	Kearny County	5.30%		0.000%	KEACO		5.300%
Kingman	Cunningham	5.30%	0.000%	0.000%	CUNKM	KINCO	5.300%
	Kingman	5.30%	0.000%	0.000%	KINKM	KINCO	5.300%
	Nashville	5.30%	0.000%	0.000%	NASKM	KINCO	5.300%
	Norwich	5.30%	0.000%	0.000%	NORKM	KINCO	5.300%
	Penalosa	5.30%	0.000%	0.000%	PENKM	KINCO	5.300%

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	Spivey	5.30%	0.500%	0.000%	SPIKM		5.800%
	Zenda	5.30%	0.000%	0.000%	ZENKM	KINCO	5.300%
	Kingman County	5.30%		0.000%	KINCO		5.300%
Kiowa	Greensburg	5.30%	0.000%	1.000%	GREKW	KIOCO	6.300%
	Haviland	5.30%	0.000%	1.000%	HAVKW	KIOCO	6.300%
	Mullinville	5.30%	0.000%	1.000%	MULKW	KIOCO	6.300%
	Kiowa County	5.30%		1.000%	KIOCO		6.300%
Labette	Altamont	5.30%	1.000%	1.250%	ALTLB		7.550%
	Bartlett	5.30%	0.000%	1.250%	BARLB	LABCO	6.550%
	Chetopa	5.30%	1.500%	1.250%	CHELB		8.050%
	Edna	5.30%	1.000%	1.250%	EDNLB		7.550%
	Labette	5.30%	0.000%	1.250%	LABLB	LABCO	6.550%
	Mound Valley	5.30%	0.000%	1.250%	MOULB	LABCO	6.550%
	Oswego	5.30%	1.000%	1.250%	OSWLB		7.550%
	Parsons	5.30%	1.000%	1.250%	PARLB		7.550%
	Labette County	5.30%		1.250%	LABCO		6.550%
Lane	Dighton	5.30%	1.000%	0.000%	DIGLE		6.300%
	Lane County	5.30%		0.000%	LANCO		5.300%
Leavenworth	Basehor	5.30%	1.000%	1.000%	BASLV		7.300%
	Bonner Springs	5.30%	1.250%	1.000%	BONLV		7.550%
	Easton	5.30%	1.000%	1.000%	EASLV		7.300%
	Lansing	5.30%	1.000%	1.000%	LANLV		7.300%
	Leavenworth	5.30%	1.000%	1.000%	LEALV		7.300%
	Linwood	5.30%	1.000%	1.000%	LINLV		7.300%
	Tonganoxie	5.30%	1.000%	1.000%	TONLV		7.300%
	Leavenworth County	5.30%		1.000%	LEACO		6.300%
Lincoln	Barnard	5.30%	0.000%	1.000%	BARLC	LICCO	6.300%
	Beverly	5.30%	0.000%	1.000%	BEVLC	LICCO	6.300%
	Lincoln Center	5.30%	0.000%	1.000%	LINLC	LICCO	6.300%
	Sylvan Grove	5.30%	0.000%	1.000%	SYLLC	LICCO	6.300%
	Lincoln County	5.30%		1.000%	LICCO		6.300%
Linn	Blue Mound	5.30%	0.000%	0.000%	BLULN	LINCO	5.300%
	La Cygne	5.30%	1.000%	0.000%	LACLN		6.300%
	Linn Valley	5.30%	0.000%	0.000%	LINLN	LINCO	5.300%
	Mound City	5.30%	1.000%	0.000%	MOULN		6.300%
	Parker	5.30%	1.000%	0.000%	PARLN		6.300%
	Pleasanton	5.30%	1.000%	0.000%	PLELN		6.300%
	Prescott	5.30%	0.000%	0.000%	PRELN	LINCO	5.300%
	Linn County	5.30%		0.000%	LINCO		5.300%
Logan	Oakley	5.30%	0.000%	1.000%	OAKLG	LOGCO	6.300%
	Russell Springs	5.30%	0.000%	1.000%	RUSLG	LOGCO	6.300%
	Winona	5.30%	0.000%	1.000%	WINLG	LOGCO	6.300%
	Logan County	5.30%		1.000%	LOGCO		6.300%
Lyon	Admire	5.30%	0.000%	0.500%	ADMLY	LYOCO	5.800%
	Allen	5.30%	0.000%	0.500%	ALLLY	LYOCO	5.800%
	Americus	5.30%	0.500%	0.500%	AMELY		6.300%
	Bushong	5.30%	0.000%	0.500%	BUSLY	LYOCO	5.800%
	Emporia	5.30%	1.000%	0.500%	EMPLY		6.800%
	Hartford	5.30%	0.000%	0.500%	HARLY	LYOCO	5.800%
	Neosho Rapids	5.30%	0.000%	0.500%	NEOLY	LYOCO	5.800%
	Olpe	5.30%	0.000%	0.500%	OLPLY	LYOCO	5.800%
	Reading	5.30%	0.000%	0.500%	REALY	LYOCO	5.800%
	Lyon County	5.30%		0.500%	LYOCO		5.800%
Marion	Burns	5.30%	0.000%	1.000%	BURMN	MANCO	6.300%
	Durham	5.30%	0.000%	1.000%	DURMN	MANCO	6.300%

<u>C</u>	<u>City</u>	<u>State Rate</u>	<u>City Rate</u>	<u>County Rate</u>	<u>Original Jurisdiction</u>	<u>Optional Jurisdiction</u>	<u>Total Rate</u>
	Florence	5.30%	0.000%	1.000%	FLOMN	MANCO	6.300%
	Goessel	5.30%	0.000%	1.000%	GOEMN	MANCO	6.300%
	Hillsboro	5.30%	0.500%	1.000%	HILMN		6.800%
	Lehigh	5.30%	0.000%	1.000%	LEHMN	MANCO	6.300%
	Lincolnvile	5.30%	0.000%	1.000%	LINMN	MANCO	6.300%
	Lost Springs	5.30%	0.000%	1.000%	LOSMN	MANCO	6.300%
	Marion	5.30%	0.750%	1.000%	MARMN		7.050%
	Peabody	5.30%	0.000%	1.000%	PEAMN	MANCO	6.300%
	Ramona	5.30%	0.000%	1.000%	RAMMN	MANCO	6.300%
Marion (continued)	Tampa	5.30%	0.000%	1.000%	TAMMN	MANCO	6.300%
	Marion County	5.30%		1.000%	MANCO		5.300%
Marshall	Axtell	5.30%	0.000%	0.000%	AXTMS	MALCO	5.300%
	Beattie	5.30%	0.000%	0.000%	BEAMS	MALCO	5.300%
	Blue Rapids	5.30%	0.000%	0.000%	BLUMS	MALCO	5.300%
	Frankfort	5.30%	1.000%	0.000%	FRAMS		6.300%
	Marysville	5.30%	1.000%	0.000%	MARMS		6.300%
	Oketo	5.30%	0.000%	0.000%	OKEMS	MALCO	5.300%
	Summerfield	5.30%	0.000%	0.000%	SUMMS	MALCO	5.300%
	Vermillion	5.30%	0.000%	0.000%	VERMS	MALCO	5.300%
	Waterville	5.30%	0.000%	0.000%	WATMS	MALCO	5.300%
	Marshall County	5.30%		0.000%	MALCO		5.300%
McPherson	Canton	5.30%	0.000%	1.000%	CANMP	MCPCO	6.300%
	Galva	5.30%	0.000%	1.000%	GALMP	MCPCO	6.300%
	Inman	5.30%	0.000%	1.000%	INMMP	MCPCO	6.300%
	Lindsborg	5.30%	1.000%	1.000%	LINMP		7.300%
	Marquette	5.30%	0.000%	1.000%	MARMP	MCPCO	6.300%
	McPherson	5.30%	0.500%	1.000%	MCPMP		6.800%
	Moundridge	5.30%	0.000%	1.000%	MOUMP	MCPCO	6.300%
	Windom	5.30%	0.000%	1.000%	WINMP	MCPCO	6.300%
	McPherson County	5.30%		1.000%	MCPCO		6.300%
Meade	Fowler	5.30%	0.000%	1.000%	FOWME	MEACO	6.300%
	Meade	5.30%	0.000%	1.000%	MEAME	MEACO	6.300%
	Plains	5.30%	0.000%	1.000%	PLAME	MEACO	6.300%
	Meade County	5.30%		1.000%	MEACO		6.300%
Miami	Fontana	5.30%	0.500%	1.250%	FONMI		7.050%
	Louisburg	5.30%	1.000%	1.250%	LOUMI		7.550%
	Osawatomie	5.30%	0.500%	1.250%	OSAMI		7.050%
	Paola	5.30%	1.000%	1.250%	PAOMI		7.550%
	Spring Hill	5.30%	1.000%	1.250%	SPRMI		7.550%
	Miami County	5.30%		1.250%	MIACO		6.550%
Mitchell	Beloit	5.30%	0.500%	1.000%	BELMC		6.800%
	Cawker City	5.30%	0.000%	1.000%	CAWMC	MITCO	6.300%
	Glen Elder	5.30%	0.000%	1.000%	GLEMC	MITCO	6.300%
	Hunter	5.30%	0.000%	1.000%	HUNMC	MITCO	6.300%
	Scottsville	5.30%	0.000%	1.000%	SCOMC	MITCO	6.300%
	Simpson	5.30%	0.000%	1.000%	SIMCD	MITCO	6.300%
	Tipton	5.30%	0.000%	1.000%	TIPMC	MITCO	6.300%
	Mitchell County	5.30%		1.000%	MITCO		6.300%
Montgomery	Caney	5.30%	2.750%	0.000%	CANMG		8.050%
	Cherryvale	5.30%	1.750%	0.000%	CHEMG		7.050%
	Coffeyville	5.30%	2.500%	0.000%	COFMG		7.800%
	Dearing	5.30%	1.000%	0.000%	DEAMG		6.300%
	Elk City	5.30%	0.000%	0.000%	ELKMG	MONCO	5.300%
	Havana	5.30%	0.000%	0.000%	HAVMG	MONCO	5.300%
	Independence	5.30%	2.250%	0.000%	INDMG		7.550%
	Liberty	5.30%	0.000%	0.000%	LIBMG	MONCO	5.300%
	Tyro	5.30%	0.000%	0.000%	TYRMG	MONCO	5.300%

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	Montgomery County	5.30%		0.000%	MONCO		5.300%
Morris	Council Grove	5.30%	1.000%	1.000%	COUMR		7.300%
	Dunlap	5.30%	0.000%	1.000%	DUNMR	MOSCO	6.300%
	Dwight	5.30%	0.000%	1.000%	DWIMR	MOSCO	6.300%
	Herington	5.30%	1.000%	1.000%	HERMR		7.300%
	Latimer	5.30%	0.000%	1.000%	LATMR	MOSCO	6.300%
	Parkerville	5.30%	0.000%	1.000%	PARMR	MOSCO	6.300%
	White City	5.30%	0.000%	1.000%	WHIMR	MOSCO	6.300%
	Wilsey	5.30%	0.000%	1.000%	WILMR	MOSCO	6.300%
	Morris County	5.30%		1.000%	MOSCO		6.300%
Morton	Elkhart	5.30%	1.000%	0.000%	ELKMT		6.300%
	Richfield	5.30%	0.000%	0.000%	RICMT	MOTCO	5.300%
	Rolla	5.30%	1.000%	0.000%	ROLMT		6.300%
	Morton County	5.30%		0.000%	MOTCO		5.300%
Nemaha	Bern	5.30%	0.000%	1.000%	BERNM	NEMCO	6.300%
	Centralia	5.30%	0.000%	1.000%	CENNM	NEMCO	6.300%
	Corning	5.30%	0.000%	1.000%	CORNM	NEMCO	6.300%
	Goff	5.30%	0.000%	1.000%	GOFNM	NEMCO	6.300%
	Oneida	5.30%	0.000%	1.000%	ONENM	NEMCO	6.300%
	Sabetha	5.30%	0.500%	1.000%	SABNM		6.800%
	Seneca	5.30%	0.000%	1.000%	SENNM	NEMCO	6.300%
	Wetmore	5.30%	0.000%	1.000%	WETNM	NEMCO	6.300%
	Nemaha County	5.30%		1.000%	NEMCO		6.300%
Neosho	Chanute	5.30%	1.000%	1.000%	CHANO		7.300%
	Earlton	5.30%	0.000%	1.000%	EARNO	NEOCO	6.300%
	Erie	5.30%	1.000%	1.000%	ERINO		7.300%
	Galesburg	5.30%	0.000%	1.000%	GALNO	NEOCO	6.300%
	St. Paul	5.30%	0.000%	1.000%	SAINO	NEOCO	6.300%
	Stark	5.30%	0.000%	1.000%	STANO	NEOCO	6.300%
	Thayer	5.30%	1.000%	1.000%	THANO		7.300%
	Neosho County	5.30%		1.000%	NEOCO		6.300%
Ness	Bazine	5.30%	0.000%	0.000%	BAZNS	NESCO	5.300%
	Brownell	5.30%	0.000%	0.000%	BRONS	NESCO	5.300%
	Ness City	5.30%	1.000%	0.000%	NESNS		6.300%
	Ransom	5.30%	0.500%	0.000%	RANNS		5.800%
	Utica	5.30%	0.000%	0.000%	UTINS	NESCO	5.300%
	Ness County	5.30%		0.000%	NESCO		5.300%
Norton	Almena	5.30%	0.500%	0.750%	ALMNT		6.550%
	Clayton	5.30%	0.000%	0.750%	CLANT	NORCO	6.050%
	Edmond	5.30%	0.000%	0.750%	EDMNT	NORCO	6.050%
	Lenora	5.30%	0.000%	0.750%	LENNT	NORCO	6.050%
	Norton	5.30%	0.500%	0.750%	NORNT		6.550%
	Norton County	5.30%		0.750%	NORCO		6.050%
Osage	Burlingame	5.30%	0.000%	1.000%	BUROS	OSACO	6.300%
	Carbondale	5.30%	0.000%	1.000%	CAROS	OSACO	6.300%
	Lyndon	5.30%	1.000%	1.000%	LYNOS		7.300%
	Melvern	5.30%	0.000%	1.000%	MELOS	OSACO	6.300%
	Olivet	5.30%	0.000%	1.000%	OLIOS	OSACO	6.300%
	Osage City	5.30%	1.000%	1.000%	OSAOS		7.300%
	Overbrook	5.30%	1.000%	1.000%	OVEOS		7.300%
	Quenemo	5.30%	0.000%	1.000%	QUEOS	OSACO	6.300%
	Scranton	5.30%	0.000%	1.000%	SCROS	OSACO	6.300%
	Osage County	5.30%		1.000%	OSACO		6.300%
Osborne	Alton	5.30%	0.000%	0.500%	ALTOB	OSBCO	5.800%
	Downs	5.30%	0.000%	0.500%	DOWOB	OSBCO	5.800%
	Natoma	5.30%	0.000%	0.500%	NATOB	OSBCO	5.800%

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	Osborne	5.30%	0.000%	0.500%	OSBOB	OSBCO	5.800%
	Portis	5.30%	0.000%	0.500%	POROB	OSBCO	5.800%
	Osborne County	5.30%		0.500%	OSBCO		5.800%
Ottawa	Bennington	5.30%	0.000%	1.000%	BENOT	OTTCO	6.300%
	Culver	5.30%	0.000%	1.000%	CULOT	OTTCO	6.300%
	Delphos	5.30%	1.000%	1.000%	DELOT		7.300%
	Minneapolis	5.30%	0.500%	1.000%	MINOT		6.800%
	Tescott	5.30%	0.000%	1.000%	TESOT	OTTCO	6.300%
	Ottawa County	5.30%		1.000%	OTTCO		6.300%
Pawnee	Burdett	5.30%	0.000%	1.000%	BURPN	PAWCO	6.300%
	Garfield	5.30%	0.000%	1.000%	GARPN	PAWCO	6.300%
	Larned	5.30%	0.000%	1.000%	LARPN	PAWCO	6.300%
	Rozel	5.30%	0.000%	1.000%	ROZPN	PAWCO	6.300%
	Pawnee County	5.30%		1.000%	PAWCO		6.300%
Phillips	Agra	5.30%	0.000%	0.000%	AGRPL	PHICO	5.300%
	Glade	5.30%	1.000%	0.000%	GLAPL		6.300%
	Kirwin	5.30%	0.000%	0.000%	KIRPL	PHICO	5.300%
	Logan	5.30%	0.000%	0.000%	LOGPL	PHICO	5.300%
	Long Island	5.30%	0.000%	0.000%	LONPL	PHICO	5.300%
	Phillipsburg	5.30%	1.000%	0.000%	PHIPL		6.300%
	Prairie View	5.30%	0.000%	0.000%	PRAPL	PHICO	5.300%
	Speed	5.30%	0.000%	0.000%	SPEPL	PHICO	5.300%
	Phillips County	5.30%		0.000%	PHICO		5.300%
Pottawatomie	Belvue	5.30%	0.000%	0.000%	BELPT	POTCO	5.300%
	Emmett	5.30%	0.000%	0.000%	EMMPT	POTCO	5.300%
	Havensville	5.30%	0.000%	0.000%	HAVPT	POTCO	5.300%
	Louisville	5.30%	0.000%	0.000%	LOUPT	POTCO	5.300%
	Manhattan	5.30%	1.000%	0.000%	MANPT		6.300%
	Olsburg	5.30%	0.000%	0.000%	OLSPT	POTCO	5.300%
	Onaga	5.30%	1.000%	0.000%	ONAPT		6.300%
	St. George	5.30%	0.000%	0.000%	SAGPT	POTCO	5.300%
	St. Marys	5.30%	1.000%	0.000%	SAMPT		6.300%
	Wamego	5.30%	1.750%	0.000%	WAMPT		7.050%
	Westmoreland	5.30%	1.000%	0.000%	WESPT		6.300%
	Wheaton	5.30%	0.000%	0.000%	WHEPT	POTCO	5.300%
	Pottawatomie County	5.30%		0.000%	POTCO		5.300%
Pratt	Byers	5.30%	0.000%	1.000%	BYEPR	PRACO	6.300%
	Coats	5.30%	0.000%	1.000%	COAPR	PRACO	6.300%
	Cullison	5.30%	0.000%	1.000%	CULPR	PRACO	6.300%
	Iuka	5.30%	0.000%	1.000%	IUKPR	PRACO	6.300%
	Pratt	5.30%	0.500%	1.000%	PRAPR		6.800%
	Preston	5.30%	0.000%	1.000%	PREPR	PRACO	6.300%
	Sawyer	5.30%	0.000%	1.000%	SAWPR	PRACO	6.300%
	Pratt County	5.30%		1.000%	PRACO		6.300%
Rawlins	Atwood	5.30%	0.000%	1.000%	ATWRA	RAWCO	6.300%
	Herndon	5.30%	0.000%	1.000%	HERRA	RAWCO	6.300%
	McDonald	5.30%	0.000%	1.000%	MCDRA	RAWCO	6.300%
	Rawlins County	5.30%		1.000%	RAWCO		6.300%
Reno	Abbyville	5.30%	0.000%	1.000%	ABBRN	RENCO	6.300%
	Arlington	5.30%	0.000%	1.000%	ARLRN	RENCO	6.300%
	Buhler	5.30%	0.000%	1.000%	BUHRN	RENCO	6.300%
	Haven	5.30%	0.000%	1.000%	HAVRN	RENCO	6.300%
	Hutchinson	5.30%	0.750%	1.000%	HUTRN		7.050%
	Langdon	5.30%	0.000%	1.000%	LANRN	RENCO	6.300%
	Nickerson	5.30%	0.000%	1.000%	NICRN	RENCO	6.300%

	<u>City</u>	<u>State</u> <u>Rate</u>	<u>City</u> <u>Rate</u>	<u>County</u> <u>Rate</u>	<u>Original</u> <u>Jurisdiction</u>	<u>Optional</u> <u>Jurisdiction</u>	<u>Total</u> <u>Rate</u>
	Partridge	5.30%	0.000%	1.000%	PARRN	RENCO	6.300%
	Plevna	5.30%	0.000%	1.000%	PLERN	RENCO	6.300%
	Pretty Prairie	5.30%	0.000%	1.000%	PRERN	RENCO	6.300%
	South Hutchinson	5.30%	0.500%	1.000%	SOURN		6.800%
	Sylvia	5.30%	0.000%	1.000%	SYLRN	RENCO	6.300%
	Turon	5.30%	0.000%	1.000%	TURRN	RENCO	6.300%
	Willowbrook	5.30%	0.000%	1.000%	WILRN	RENCO	6.300%
	Reno County	5.30%		1.000%	RENCO		6.300%
Republic	Agenda	5.30%	0.000%	2.000%	AGERP	REPCO	7.300%
	Belleville	5.30%	0.000%	2.000%	BELRP	REPCO	7.300%
	Courtland	5.30%	0.000%	2.000%	COURP	REPCO	7.300%
	Cuba	5.30%	0.000%	2.000%	CUBRP	REPCO	7.300%
Republic (continued)	Munden	5.30%	0.000%	2.000%	MUNRP	REPCO	7.300%
	Narka	5.30%	0.000%	2.000%	NARRP	REPCO	7.300%
	Republic	5.30%	0.000%	2.000%	REPRP	REPCO	7.300%
	Scandia	5.30%	0.000%	2.000%	SCARP	REPCO	7.300%
	Republic County	5.30%		2.000%	REPCO		7.300%
Rice	Alden	5.30%	0.000%	1.000%	ALDRC	RICCO	6.300%
	Bushton	5.30%	0.000%	1.000%	BUSRC	RICCO	6.300%
	Chase	5.30%	0.000%	1.000%	CHARC	RICCO	6.300%
	Frederick	5.30%	0.000%	1.000%	FRERC	RICCO	6.300%
	Geneseo	5.30%	0.000%	1.000%	GENRC	RICCO	6.300%
	Little River	5.30%	0.000%	1.000%	LITRC	RICCO	6.300%
	Lyons	5.30%	0.500%	1.000%	LYORC		6.800%
	Raymond	5.30%	0.000%	1.000%	RAYRC	RICCO	6.300%
	Sterling	5.30%	0.000%	1.000%	STERC	RICCO	6.300%
	Rice County	5.30%		1.000%	RICCO		6.300%
Riley	Leonardville	5.30%	0.000%	1.000%	LEORL	RILCO	6.300%
	Manhattan	5.30%	1.000%	1.000%	MANRL		7.300%
	Ogden	5.30%	1.000%	1.000%	OGDRL		7.300%
	Randolph	5.30%	0.000%	1.000%	RANRL	RILCO	6.300%
	Riley	5.30%	1.000%	1.000%	RILRL		7.300%
	Riley County	5.30%		1.000%	RILCO		6.300%
Rooks	Damar	5.30%	0.000%	0.000%	DAMRO	ROOCO	5.300%
	Palco	5.30%	0.000%	0.000%	PALRO	ROOCO	5.300%
	Plainville	5.30%	1.000%	0.000%	PLARO		6.300%
	Stockton	5.30%	1.500%	0.000%	STORO		6.800%
	Woodston	5.30%	0.000%	0.000%	WOORO	ROOCO	5.300%
	Zurich	5.30%	0.000%	0.000%	ZURRO	ROOCO	5.300%
	Rooks County	5.30%		0.000%	ROOCO		5.300%
Rush	Alexander	5.30%	0.000%	0.000%	ALERH	RUHCO	5.300%
	Bison	5.30%	0.000%	0.000%	BISRH	RUHCO	5.300%
	La Crosse	5.30%	1.000%	0.000%	LACRH		6.300%
	Liebenthal	5.30%	0.000%	0.000%	LIERH	RUHCO	5.300%
	McCracken	5.30%	0.000%	0.000%	MCCRH	RUHCO	5.300%
	Otis	5.30%	0.000%	0.000%	OTIRH	RUHCO	5.300%
	Rush Center	5.30%	0.000%	0.000%	RUSRH	RUHCO	5.300%
	Timken	5.30%	0.000%	0.000%	TIMRH	RUHCO	5.300%
	Rush County	5.30%		0.000%	RUHCO		5.300%
Russell	Bunker Hill	5.30%	0.000%	1.500%	BUNRS	RULCO	6.800%
	Dorrance	5.30%	0.000%	1.500%	DORRS	RULCO	6.800%
	Gorham	5.30%	0.000%	1.500%	GORRS	RULCO	6.800%
	Lucas	5.30%	0.000%	1.500%	LUCRS	RULCO	6.800%
	Luray	5.30%	0.000%	1.500%	LURRS	RULCO	6.800%
	Paradise	5.30%	0.000%	1.500%	PARRS	RULCO	6.800%
	Russell	5.30%	0.000%	1.500%	RUSRS	RULCO	6.800%
	Waldo	5.30%	0.000%	1.500%	WALRS	RULCO	6.800%

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	Russell County	5.30%		1.500%	RULCO		6.800%
Saline	Assaria	5.30%	0.000%	1.000%	ASSSA	SALCO	6.300%
	Brookville	5.30%	0.000%	1.000%	BROSA	SALCO	6.300%
	Gypsum	5.30%	0.000%	1.000%	GYPSA	SALCO	6.300%
	New Cambria	5.30%	0.000%	1.000%	NEWSA	SALCO	6.300%
	Salina	5.30%	0.750%	1.000%	SALSA		7.050%
	Smolan	5.30%	0.000%	1.000%	SMOSA	SALCO	6.300%
	Saline County	5.30%		1.000%	SALCO		6.300%
Scott	Scott City	5.30%	0.000%	1.000%	SCOSC	SCOCO	6.300%
	Scott County	5.30%		1.000%	SCOCO		6.300%
Sedgwick	Andale	5.30%	0.000%	1.000%	ANDSG	SEDCO	6.300%
	Bel Aire	5.30%	0.000%	1.000%	BELSG	SEDCO	6.300%
	Bentley	5.30%	0.000%	1.000%	BENSG	SEDCO	6.300%
	Cheney	5.30%	0.000%	1.000%	CHESG	SEDCO	6.300%
	Clearwater	5.30%	0.000%	1.000%	CLESG	SEDCO	6.300%
	Colwich	5.30%	0.000%	1.000%	COLSG	SEDCO	6.300%
	Derby	5.30%	0.500%	1.000%	DERSG		6.800%
	Eastborough	5.30%	0.000%	1.000%	EASSG	SEDCO	6.300%
	Garden Plain	5.30%	0.000%	1.000%	GARSG	SEDCO	6.300%
	Goddard	5.30%	0.000%	1.000%	GODSG	SEDCO	6.300%
	Haysville	5.30%	0.000%	1.000%	HAYSG	SEDCO	6.300%
	Kechi	5.30%	0.000%	1.000%	KECSG	SEDCO	6.300%
	Maize	5.30%	0.000%	1.000%	MAISG	SEDCO	6.300%
	Mount Hope	5.30%	0.000%	1.000%	MOUSG	SEDCO	6.300%
	Mulvane	5.30%	0.000%	1.000%	MULSG	SEDCO	6.300%
	Park City	5.30%	0.000%	1.000%	PARSG	SEDCO	6.300%
	Sedgwick	5.30%	0.000%	1.000%	SEDSG	SEDCO	6.300%
	Valley Center	5.30%	0.000%	1.000%	VALSG	SEDCO	6.300%
	Viola	5.30%	0.000%	1.000%	VIOSG	SEDCO	6.300%
	Wichita	5.30%	0.000%	1.000%	WICSG	SEDCO	6.300%
Sedgwick County	5.30%		1.000%	SEDCO		6.300%	
Seward	Kismet	5.30%	0.000%	1.250%	KISSW	SEWCO	6.550%
	Liberal	5.30%	1.000%	1.250%	LIBSW		7.550%
	Seward County	5.30%		1.250%	SEWCO		6.550%
Shawnee	Auburn	5.30%	1.000%	0.900%	AUBSN		7.200%
	Rossville	5.30%	1.000%	0.900%	ROSSN		7.200%
	Silver Lake	5.30%	0.000%	0.900%	SILSN	SHACO	6.200%
	Topeka	5.30%	1.000%	0.900%	TOPSN		7.200%
	Willard	5.30%	0.000%	0.900%	WILSN	SHACO	6.200%
	Shawnee County	5.30%		0.900%	SHACO		6.200%
Sheridan	Hoxie	5.30%	0.000%	1.000%	HOXSD	SHDCO	6.300%
	Selden	5.30%	0.000%	1.000%	SELSD	SHDCO	6.300%
	Sheridan County	5.30%		1.000%	SHDCO		6.300%
Sherman	Goodland	5.30%	0.000%	1.250%	GOOSH	SHMCO	6.550%
	Kanorado	5.30%	0.000%	1.250%	KANSH	SHMCO	6.550%
	Sherman County	5.30%		1.250%	SHMCO		6.550%
Smith	Athol	5.30%	0.000%	0.000%	ATHSM	SMICO	5.300%
	Cedar	5.30%	0.000%	0.000%	CEDSM	SMICO	5.300%
	Gaylord	5.30%	0.000%	0.000%	GAYSM	SMICO	5.300%
	Kensington	5.30%	0.000%	0.000%	KENSM	SMICO	5.300%
	Lebanon	5.30%	0.000%	0.000%	LEBSM	SMICO	5.300%
	Smith Center	5.30%	0.500%	0.000%	SMISM		5.800%
	Smith County	5.30%		0.000%	SMICO		5.300%

<u>C</u>	<u>City</u>	<u>State</u> <u>Rate</u>	<u>City</u> <u>Rate</u>	<u>County</u> <u>Rate</u>	<u>Original</u> <u>Jurisdiction</u>	<u>Optional</u> <u>Jurisdiction</u>	<u>Total</u> <u>Rate</u>
Stafford	Hudson	5.30%	0.000%	1.000%	HUDSF	STFCO	6.300%
	Macksville	5.30%	0.000%	1.000%	MACSF	STFCO	6.300%
	Radium	5.30%	0.000%	1.000%	RADSF	STFCO	6.300%
	St. John	5.30%	0.000%	1.000%	SAISF	STFCO	6.300%
	Seward	5.30%	0.000%	1.000%	SEWSF	STFCO	6.300%
	Stafford	5.30%	0.000%	1.000%	STASF	STFCO	6.300%
	Stafford County	5.30%		1.000%	STFCO		6.300%
Stanton	Johnson City	5.30%	0.000%	1.000%	JOHST	STNCO	6.300%
	Manter	5.30%	0.000%	1.000%	MANST	STNCO	6.300%
	Stanton County	5.30%		1.000%	STNCO		6.300%
Stevens	Hugoton	5.30%	1.000%	0.000%	HUGSV		6.300%
	Moscow	5.30%	1.000%	0.000%	MOSSV		6.300%
	Stevens County	5.30%		0.000%	STECO		5.300%
Sumner	Argonia	5.30%	1.000%	0.000%	ARGSU		6.300%
	Belle Plaine	5.30%	1.000%	0.000%	BELSU		6.300%
	Caldwell	5.30%	1.000%	0.000%	CALSU		6.300%
	Conway Springs	5.30%	1.000%	0.000%	CONSU		6.300%
	Geuda Springs	5.30%	0.000%	0.000%	GEUSU	SUMCO	5.300%
	Hunnewell	5.30%	0.000%	0.000%	HUNSU	SUMCO	5.300%
	Mayfield	5.30%	0.500%	0.000%	MAYSU		5.800%
	Milan	5.30%	0.000%	0.000%	MILSU	SUMCO	5.300%
	Mulvane	5.30%	0.000%	0.000%	MULSU	SUMCO	5.300%
	Oxford	5.30%	1.000%	0.000%	OXFSU		6.300%
	South Haven	5.30%	0.000%	0.000%	SOUSU	SUMCO	5.300%
	Wellington	5.30%	1.250%	0.000%	WELSU		6.550%
	Sumner County	5.30%		0.000%	SUMCO		5.300%
Thomas	Brewster	5.30%	0.000%	1.000%	BRETH	THOCO	6.300%
	Colby	5.30%	0.000%	1.000%	COLTH	THOCO	6.300%
	Gem	5.30%	0.000%	1.000%	GEMTH	THOCO	6.300%
	Menlo	5.30%	0.000%	1.000%	MENTH	THOCO	6.300%
	Oakley	5.30%	0.000%	1.000%	OAKTH	THOCO	6.300%
	Rexford	5.30%	0.000%	1.000%	REXTH	THOCO	6.300%
	Thomas County	5.30%		1.000%	THOCO		6.300%
Trego	Collyer	5.30%	1.000%	0.000%	COLTR		6.300%
	WaKeeney	5.30%	1.000%	0.000%	WAKTR		6.300%
	Trego County	5.30%		0.000%	TRECO		5.300%
Wabaunsee	Alma	5.30%	0.000%	1.250%	ALMWB	WABCO	6.550%
	Alta Vista	5.30%	0.000%	1.250%	ALTWB	WABCO	6.550%
	Eskridge	5.30%	0.000%	1.250%	ESKWB	WABCO	6.550%
	Harveyville	5.30%	0.000%	1.250%	HARWB	WABCO	6.550%
	Maple Hill	5.30%	0.750%	1.250%	MAPWB		7.300%
	McFarland	5.30%	0.000%	1.250%	MCFWB	WABCO	7.300%
	Paxico	5.30%	1.000%	1.250%	PAXWB		7.550%
	St. Marys	5.30%	1.000%	1.250%	SAMWB		7.550%
	Wabaunsee County	5.30%		1.250%	WABCO		6.550%
Wallace	Sharon Springs	5.30%	0.000%	0.000%	SHAWA	WALCO	5.300%
	Wallace	5.30%	0.000%	0.000%	WALWA	WALCO	5.300%
	Wallace County	5.30%		0.000%	WALCO		5.300%
Washington	Barnes	5.30%	0.000%	1.000%	BARWS	WASCO	6.300%
	Clifton	5.30%	0.000%	1.000%	CLIWS	WASCO	6.300%
	Greenleaf	5.30%	0.000%	1.000%	GREWS	WASCO	6.300%
	Haddam	5.30%	0.000%	1.000%	HADWS	WASCO	6.300%
	Hanover	5.30%	0.000%	1.000%	HANWS	WASCO	6.300%
	Hollenberg	5.30%	0.000%	1.000%	HOLWS	WASCO	6.300%
	Linn	5.30%	0.000%	1.000%	LINWS	WASCO	6.300%
	Mahaska	5.30%	0.000%	1.000%	MAHWS	WASCO	6.300%

<u>C</u>	<u>City</u>	<u>State Rate</u>	<u>City Rate</u>	<u>County Rate</u>	<u>Original Jurisdiction</u>	<u>Optional Jurisdiction</u>	<u>Total Rate</u>
	Morrowville	5.30%	0.000%	1.000%	MORWS	WASCO	6.300%
	Palmer	5.30%	0.000%	1.000%	PALWS	WASCO	6.300%
	Vining	5.30%	0.000%	1.000%	VINWS	WASCO	6.300%
	Washington	5.30%	0.000%	1.000%	WASWS	WASCO	6.300%
	Washington County	5.30%		1.000%	WASCO		6.300%
Wichita	Leoti	5.30%	0.000%	2.000%	LEOWH	WICCO	7.300%
	Wichita County	5.30%		2.000%	WICCO		7.300%
Wilson	Altoona	5.30%	0.000%	1.000%	ALTWL	WILCO	6.300%
	Benedict	5.30%	0.000%	1.000%	BENWL	WILCO	6.300%
	Buffalo	5.30%	0.000%	1.000%	BUFWL	WILCO	6.300%
	Coyville	5.30%	0.000%	1.000%	COYWL	WILCO	6.300%
	Fredonia	5.30%	1.000%	1.000%	FREWL		7.300%
	Neodesha	5.30%	2.000%	1.000%	NEOWL		8.300%
	New Albany	5.30%	0.000%	1.000%	NEWWL	WILCO	6.300%
	Wilson County	5.30%		1.000%	WILCO		6.300%
Woodson	Neosho Falls	5.30%	0.000%	0.000%	NEOWO	WOOCO	5.300%
	Toronto	5.30%	0.500%	0.000%	TORWO		5.800%
	Yates Center	5.30%	1.750%	0.000%	YATWO		7.050%
	Woodson County	5.30%		0.000%	WOOCO		5.300%
Wyandotte	Bonner Springs	5.30%	1.250%	1.000%	BONWY		7.550%
	Edwardsville	5.30%	1.000%	1.000%	EDWWY		7.300%
	Kansas City	5.30%	1.000%	1.000%	KANWY		7.300%
	Lake Quivira	5.30%	0.000%	1.000%	LAKWY	WYACO	6.300%
	Wyandotte County	5.30%		1.000%	WYACO		6.300%
Special Taxing Districts							
(Trans. District)	Manhattan	5.30%	1.000%	0.000%	0.50%	MANTD	6.800%
(Racetrack)	Kansas City	5.30%	1.000%	1.000%		WYART	7.300%