

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Kenny Wilk at 9:00 A.M. on March 9, 2005 in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Chris Courtwright, Legislative Research Department
Martha Dorsey, Legislative Research Department
Gordon Self, Revisor of Statutes
Richard Cram, Department of Revenue
Rose Marie Glatt, Committee Secretary

Conferees appearing before the committee:

Secretary Wagon, Department of Revenue
David Corbin, Department of Revenue

Others attending:

See attached list.

HB 2131 - Delay of destination sourcing rules for sales tax purposes until action of Congress

The Chairman stated that the meeting was a continuation of the conversation on Friday, March 4, 2005. He invited Mr. Cram to explain a report that was distributed to the Committee.

Mr. Cram reviewed the report from Kansas Department Of Revenue, Office of Policy and Research, regarding the City/County Local Use Tax Distribution for Calendar Year 2003, 2004 (Attachment 1).

The 10 column chart listed the counties/city followed by the Use Tax , Sales Tax, Total Sales and Use Tax for CY 2003 and 2004 and the percent of change for each category. Mr. Cram answered questions regarding changes that had occurred in specific cities and counties.

Secretary Wagon distributed a copy of a letter written by Neal Osten, from the National Conference of State Legislatures meeting in Atlanta, on March 6, 2005 (Attachment 2). She stated that the five organizations that provided the impetus for the national efforts on SSTP were; the National Governor's Association, National Conference of State Legislators, Federation of Tax Administrators, Business Council on State Taxation and the Multi-state Tax Commission. NCSL has been the backbone behind organizing the Legislative impact of the program. Neal Osten, NCSL has been working with Senators Mike Enzi, (Rep.) Of Wyoming and Bryon Dorgan (Dem.) of North Dakota, as prime sponsors and they expect to have Senate hearings this Spring and possible Finance Committee action later this summer.

The concern of NCSL is that states may start backtracking at this time, and that would give Congress the impression that the states are not serious about streamlining their sales and use tax collection system. It is important that the states that have enacted legislation to comply with the Agreement, continue to move forward with the certification process. She reviewed the conversion progress in several states.

Hal Hudson, State Director of NFIB, submitted written testimony in support of **HB 2131** and compensation of retailers who are required to collect Kansas sales tax (Attachment 3).

Free-flow discussion continued regarding:

- The impact of the shift from sales tax to use tax for rural communities
- Tax Projections for FY 2005
- Time lines necessary for true reflection of additional moneys to the state
- Importance of both destination sourcing and use tax for SSTP to work in Kansas
- Possibility of allowing tax credits for businesses to purchase hardware to facilitate conversion.

CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on March 9, 2005 in Room 519-S of the Capitol.

- Problems with origin sourcing
- Is Kansas' participation necessary to meet the requirement of population percentages
- **HB 2131** is not drafted to allow businesses that have converted to remain in SSTP.
- Definitions of use tax (purchases made out-state for use in Kansas, if the tax was not collected in another state) and sales tax (purchases made in-state).
- Debate on SSTP in Senate and lack of debate on the House floor during the 2004 session
- Report of "cost of start-up", is currently being done jointly by the Multi-state Tax Commission and the Council of State Taxation.
- Ideas for relief for small businesses were suggested and discussed, i.e., reduced penalties, thresholds for reporting taxes, exemptions for specific products and various retailer compensations. David Corbin stated that there were two or three Senate bills, proposed last year, that would compensate retailers in some form or the other.

Secretary Wagon stated that there are many unknown factors at this time, and she requested that the Legislature leave SSTP stay in place until benchmarks are available to determine the success of the program, such as whether the governing board is operational, after October 1, 2005, and the certified service providers (CSP) have their programs, currently under development, ready to collect the taxes for remote retailers. If these two things do not occur, she believed that would be the time for Kansas to step back and analyze the feasibility of the program.

In response to a request from the Chairman, Secretary Wagon agreed to provide (1) *2005 projections* from SSTP, (2) a diagram/explanation of the process of streamlined sales tax (3) plan for graduated tax credits (4) a retailer's compensation program and (5) data on the number of business from which 10% of the taxes are collected. She stated that it would take several days to put that information together.

Representative Goico moved that the Committee minutes from the February 9, 10, 11, 15, 16, 17 and 18 meetings be approved. Representative Siegfried seconded the motion. The motion carried.

The meeting was adjourned at 1:30 p.m. The next meeting is March 10, 2005.

Kansas Department of Revenue
Office of Policy and Research
City/County Local Use Tax Distribution
Calendar Year 2003, 2004

Hs Taxation Committee
March 9, 2005
Attachment 1

	Use Tax CY 2003	Use Tax CY 2004	Percent Change	Sales Tax CY 2003	Sales Tax CY 2004	Percent Change	Total Sales and Use Tax CY 2003	Total Sales and Use Tax CY 2004	Percent Change
Allen County	\$ 62,855.45	\$ 173,071.21	175.3%	\$ 1,216,867.51	\$ 1,179,170.17	-3.1%	\$ 1,279,722.96	\$ 1,352,241.38	5.7%
Anderson County	\$ 35,812.87	\$ 54,709.99	52.8%	\$ 606,898.62	\$ 639,190.38	5.3%	\$ 642,711.49	\$ 693,900.37	8.0%
* Atchison County	\$ 192,060.20	\$ 346,453.45	80.4%	\$ 2,024,561.37	\$ 2,230,776.36	10.2%	\$ 2,216,621.57	\$ 2,577,229.81	16.3%
Barber County	\$ 30,856.56	\$ 72,565.52	135.2%	\$ 507,233.04	\$ 569,429.99	12.3%	\$ 538,089.60	\$ 641,995.51	19.3%
* Barton County	\$ 116,031.27	\$ 365,569.32	215.1%	\$ 4,013,586.07	\$ 4,607,351.53	14.8%	\$ 4,129,617.34	\$ 4,972,920.85	20.4%
Bourbon County	\$ 77,236.59	\$ 176,779.68	128.9%	\$ 1,256,285.20	\$ 1,301,198.34	3.6%	\$ 1,333,521.79	\$ 1,477,978.02	10.8%
Brown County	\$ 81,493.41	\$ 157,727.88	93.5%	\$ 756,236.98	\$ 839,285.23	11.0%	\$ 837,730.39	\$ 997,013.11	19.0%
* Chase County	\$ 18,548.65	\$ 20,213.61	9.0%	\$ 154,167.30	\$ 35,463.11	-77.0%	\$ 172,715.95	\$ 55,676.72	-67.8%
Chautauqua County	\$ 37,927.28	\$ 44,446.50	17.2%	\$ 185,361.54	\$ 224,800.60	21.3%	\$ 223,288.82	\$ 269,247.10	20.6%
Cherokee County	\$ 304,131.13	\$ 558,535.79	83.6%	\$ 1,552,780.33	\$ 1,811,980.66	16.7%	\$ 1,856,911.46	\$ 2,370,516.45	27.7%
Cheyenne County	\$ 51,355.05	\$ 94,319.83	83.7%	\$ 424,706.55	\$ 438,506.61	3.2%	\$ 476,061.60	\$ 532,826.44	11.9%
Clay County	\$ 37,819.94	\$ 76,837.11	103.2%	\$ 693,909.54	\$ 758,032.87	9.2%	\$ 731,729.48	\$ 834,869.98	14.1%
Cloud County	\$ 30,163.47	\$ 84,831.83	181.2%	\$ 1,040,462.49	\$ 1,116,323.35	7.3%	\$ 1,070,625.96	\$ 1,201,155.18	12.2%
Crawford County	\$ 269,053.14	\$ 502,240.69	86.7%	\$ 3,749,360.05	\$ 3,887,133.36	3.7%	\$ 4,018,413.19	\$ 4,389,374.05	9.2%
Decatur County	\$ 34,568.81	\$ 44,468.99	28.6%	\$ 188,578.28	\$ 203,614.02	8.0%	\$ 223,147.09	\$ 248,083.01	11.2%
Dickinson County	\$ 76,468.87	\$ 185,035.12	142.0%	\$ 1,660,652.01	\$ 1,772,550.04	6.7%	\$ 1,737,120.88	\$ 1,957,585.16	12.7%
Doniphan County	\$ 88,227.15	\$ 153,322.29	73.8%	\$ 350,457.74	\$ 403,250.99	15.1%	\$ 438,684.89	\$ 556,573.28	26.9%
Douglas County	\$ 527,803.47	\$ 1,064,361.02	101.7%	\$ 11,968,876.75	\$ 12,675,467.28	5.9%	\$ 12,496,680.22	\$ 13,739,828.30	9.9%
Edwards County	\$ 10,680.01	\$ 35,494.10	232.3%	\$ 179,146.49	\$ 209,791.73	17.1%	\$ 189,826.50	\$ 245,285.83	29.2%
Elk County	\$ 15,322.40	\$ 26,642.50	73.9%	\$ 173,095.39	\$ 181,338.31	4.8%	\$ 188,417.79	\$ 207,980.81	10.4%
Ellsworth County	\$ 13,113.68	\$ 25,549.79	94.8%	\$ 196,048.43	\$ 224,931.66	14.7%	\$ 209,162.11	\$ 250,481.45	19.8%
Finney County	\$ 144,664.87	\$ 330,890.48	128.7%	\$ 3,710,461.40	\$ 3,803,690.91	2.5%	\$ 3,855,126.27	\$ 4,134,581.39	7.2%
Ford County	\$ 135,711.67	\$ 391,498.26	188.5%	\$ 3,857,408.45	\$ 4,152,118.45	7.6%	\$ 3,993,120.12	\$ 4,543,616.71	13.8%
Franklin County	\$ 236,908.77	\$ 443,572.37	87.2%	\$ 3,679,216.33	\$ 3,866,080.49	5.1%	\$ 3,916,125.10	\$ 4,309,652.86	10.0%
* Geary County	\$ 166,422.42	\$ 266,086.42	59.9%	\$ 2,994,002.12	\$ 2,872,536.04	-4.1%	\$ 3,160,424.54	\$ 3,138,622.46	-0.7%
Gove County	\$ 11,635.86	\$ 26,939.42	131.5%	\$ 272,743.25	\$ 293,646.14	7.7%	\$ 284,379.11	\$ 320,585.56	12.7%
* Graham County	\$ 733.94	\$ 6,372.34	768.2%	\$ 4,258.72	\$ 69,711.46	1536.9%	\$ 4,992.66	\$ 76,083.80	1423.9%
Gray County	\$ 21,755.48	\$ 52,841.38	142.9%	\$ 402,981.75	\$ 407,547.19	1.1%	\$ 424,737.23	\$ 460,388.57	8.4%
Greeley County	\$ 12,211.00	\$ 24,970.77	104.5%	\$ 111,023.89	\$ 112,358.52	1.2%	\$ 123,234.89	\$ 137,329.29	11.4%
Greenwood County	\$ 33,336.27	\$ 53,264.02	59.8%	\$ 458,043.68	\$ 456,954.84	-0.2%	\$ 491,379.95	\$ 510,218.86	3.8%
Hamilton County	\$ 9,862.88	\$ 24,852.61	152.0%	\$ 98,052.86	\$ 103,863.44	5.9%	\$ 107,915.74	\$ 128,716.05	19.3%
Harvey County	\$ 14,919.75	\$ 121,157.11	712.1%	\$ 3,335,484.45	\$ 3,401,060.54	2.0%	\$ 3,350,404.20	\$ 3,522,217.65	5.1%
Haskell County	\$ 13,498.11	\$ 38,824.09	187.6%	\$ 146,758.35	\$ 163,476.17	11.4%	\$ 160,256.46	\$ 202,300.26	26.2%
Jackson County	\$ 35,144.08	\$ 83,656.65	138.0%	\$ 1,032,028.49	\$ 1,107,678.07	7.3%	\$ 1,067,172.57	\$ 1,191,334.72	11.6%
Jefferson County	\$ 87,162.95	\$ 129,531.15	48.6%	\$ 812,197.30	\$ 902,985.88	11.2%	\$ 899,360.25	\$ 1,032,517.03	14.8%
Jewell County	\$ 23,864.43	\$ 44,376.92	86.0%	\$ 159,647.25	\$ 176,890.54	10.8%	\$ 183,511.68	\$ 221,267.46	20.6%
Johnson County	\$ 7,838,160.74	\$ 22,495,283.40	187.0%	\$ 90,559,308.27	\$ 97,469,985.80	7.6%	\$ 98,397,469.01	\$ 119,965,269.20	21.9%
Kiowa County	\$ 23,811.62	\$ 139,941.80	487.7%	\$ 244,298.48	\$ 298,393.88	22.1%	\$ 268,110.10	\$ 438,335.68	63.5%
Labette County	\$ 174,716.02	\$ 296,476.42	69.7%	\$ 2,249,310.46	\$ 2,291,577.17	1.9%	\$ 2,424,026.48	\$ 2,588,053.59	6.8%
Leavenworth County	\$ 459,559.56	\$ 760,102.40	65.4%	\$ 4,913,365.28	\$ 5,359,014.94	9.1%	\$ 5,372,924.84	\$ 6,119,117.34	13.9%
Lincoln County	\$ 9,287.13	\$ 17,207.78	85.3%	\$ 175,370.26	\$ 203,951.67	16.3%	\$ 184,657.39	\$ 221,159.45	19.8%
Linn County	\$ 14,935.56	\$ 203,804.06	1264.6%	\$ 263,102.42	\$ 277,893.40	5.6%	\$ 278,037.98	\$ 481,697.46	73.2%
McPherson County	\$ 71,053.81	\$ 161,728.40	127.6%	\$ 1,917,733.65	\$ 1,938,230.28	1.1%	\$ 1,988,787.46	\$ 2,099,958.68	5.6%

* indicates rate change

Kansas Department of Revenue
Office of Policy and Research
City/County Local Use Tax Distribution
Calendar Year 2003, 2004

1-2

	Use Tax CY 2003	Use Tax CY 2004	Percent Change	Sales Tax CY 2003	Sales Tax CY 2004	Percent Change	Total Sales and Use Tax CY 2003	Total Sales and Use Tax CY 2004	Percent Change
Marion County	\$ 41,584.30	\$ 83,490.44	100.8%	\$ 791,971.87	\$ 877,548.51	10.8%	\$ 833,556.17	\$ 961,038.95	15.3%
Mcperson County	\$ 171,059.93	\$ 555,752.82	224.9%	\$ 2,981,832.34	\$ 3,367,278.28	12.9%	\$ 3,152,892.27	\$ 3,923,031.10	24.4%
Meade County	\$ 21,392.19	\$ 50,990.59	138.4%	\$ 289,698.10	\$ 323,788.58	11.8%	\$ 311,090.29	\$ 374,779.17	20.5%
Miami County	\$ 327,144.99	\$ 551,992.50	68.7%	\$ 3,208,432.42	\$ 3,455,648.28	7.7%	\$ 3,535,577.41	\$ 4,007,640.78	13.4%
Mitchell County	\$ 27,387.18	\$ 54,954.53	100.7%	\$ 746,924.93	\$ 774,437.87	3.7%	\$ 774,312.11	\$ 829,392.40	7.1%
* Montgomery County	\$ 17,878.57	\$ 3,672.47	-79.5%	\$ 42,378.12	\$ -	-100.0%	\$ 60,256.69	\$ 3,672.47	-93.9%
Morris County	\$ 30,950.41	\$ 53,440.11	72.7%	\$ 435,573.51	\$ 484,966.70	11.3%	\$ 466,523.92	\$ 538,406.81	15.4%
Nemaha County	\$ 51,606.10	\$ 109,337.70	111.9%	\$ 821,500.37	\$ 880,330.80	7.2%	\$ 873,106.47	\$ 989,668.50	13.4%
Neosho County	\$ 77,020.66	\$ 174,002.42	125.9%	\$ 1,905,689.36	\$ 2,026,282.94	6.3%	\$ 1,982,710.02	\$ 2,200,285.36	11.0%
* Norton County	\$ 3,432.36	\$ 97,099.11	2728.9%	\$ 24,725.54	\$ 347,738.50	1306.4%	\$ 28,157.90	\$ 444,837.61	1479.8%
Osage County	\$ 47,893.85	\$ 110,245.66	130.2%	\$ 861,636.04	\$ 941,212.63	9.2%	\$ 909,529.89	\$ 1,051,458.29	15.6%
Osborne County	\$ 7,963.30	\$ 12,508.87	57.1%	\$ 173,290.83	\$ 179,494.78	3.6%	\$ 181,254.13	\$ 192,003.65	5.9%
Ottawa County	\$ 15,036.90	\$ 33,540.67	123.1%	\$ 289,531.72	\$ 312,501.53	7.9%	\$ 304,568.62	\$ 346,042.20	13.6%
Pawnee County	\$ 12,411.86	\$ 32,514.40	162.0%	\$ 500,189.47	\$ 519,049.52	3.8%	\$ 512,601.33	\$ 551,563.92	7.6%
Pratt County	\$ 40,974.96	\$ 108,912.85	165.8%	\$ 1,341,579.53	\$ 1,394,291.05	3.9%	\$ 1,382,554.49	\$ 1,503,203.90	8.7%
Rawlins County	\$ 23,174.32	\$ 43,496.27	87.7%	\$ 165,265.38	\$ 172,061.88	4.1%	\$ 188,439.70	\$ 215,558.15	14.4%
Reno County	\$ 261,734.27	\$ 695,470.17	165.7%	\$ 8,014,120.99	\$ 8,185,245.57	2.1%	\$ 8,275,855.26	\$ 8,880,715.74	7.3%
* Republic County	\$ 32,841.20	\$ 110,601.17	236.8%	\$ 528,607.06	\$ 837,097.52	58.4%	\$ 561,448.26	\$ 947,698.69	68.8%
Rice County	\$ 36,944.34	\$ 103,549.79	180.3%	\$ 659,478.09	\$ 733,364.33	11.2%	\$ 696,422.43	\$ 836,914.12	20.2%
* Riley County	\$ 295,574.37	\$ 551,878.53	86.7%	\$ 5,511,816.37	\$ 6,053,286.36	9.8%	\$ 5,807,390.74	\$ 6,605,164.89	13.7%
Rooks County	\$ 0.03	\$ 109.94	366366.7%	\$ 857.90	\$ 1,010.32	17.8%	\$ 857.93	\$ 1,120.26	30.6%
Russell County	\$ 70,701.09	\$ 115,951.26	64.0%	\$ 936,767.15	\$ 1,053,010.87	12.4%	\$ 1,007,468.24	\$ 1,168,962.13	16.0%
Saline County	\$ 263,994.66	\$ 718,765.83	172.3%	\$ 8,722,957.88	\$ 8,870,453.23	1.7%	\$ 8,986,952.54	\$ 9,589,219.06	6.7%
Scott County	\$ 18,713.95	\$ 48,736.09	160.4%	\$ 508,848.17	\$ 520,143.61	2.2%	\$ 527,562.12	\$ 568,879.70	7.8%
Sedgwick County	\$ 1,965,706.50	\$ 6,775,190.70	244.7%	\$ 65,298,054.47	\$ 68,660,312.89	5.1%	\$ 67,263,760.97	\$ 75,435,503.59	12.1%
Seward County	\$ 174,212.55	\$ 467,528.12	168.4%	\$ 3,259,555.17	\$ 3,911,762.80	20.0%	\$ 3,433,767.72	\$ 4,379,290.92	27.5%
* Shawnee County	\$ 785,282.52	\$ 2,722,881.99	246.7%	\$ 22,685,858.04	\$ 26,216,830.09	15.6%	\$ 23,471,140.56	\$ 28,939,712.08	23.3%
Sheridan County	\$ 15,465.08	\$ 27,187.31	75.8%	\$ 193,763.27	\$ 211,314.84	9.1%	\$ 209,228.35	\$ 238,502.15	14.0%
Sherman County	\$ 47,491.33	\$ 293,552.30	518.1%	\$ 1,108,977.78	\$ 1,133,711.54	2.2%	\$ 1,156,469.11	\$ 1,427,263.84	23.4%
Stafford County	\$ 11,082.33	\$ 35,388.66	219.3%	\$ 267,173.53	\$ 339,441.39	27.0%	\$ 278,255.86	\$ 374,830.05	34.7%
Stanton County	\$ 17,464.36	\$ 39,836.02	128.1%	\$ 127,041.95	\$ 155,953.90	22.8%	\$ 144,506.31	\$ 195,789.92	35.5%
Sumner County		\$ 11,217.31	n/a	\$ -	\$ 125,619.57	n/a	\$ -	\$ 136,836.88	n/a
Thomas County	\$ 48,249.75	\$ 107,709.00	123.2%	\$ 1,128,948.45	\$ 1,178,967.27	4.4%	\$ 1,177,198.20	\$ 1,286,676.27	9.3%
Wabaunsee County	\$ 45,228.71	\$ 67,531.64	49.3%	\$ 350,669.63	\$ 365,497.51	4.2%	\$ 395,898.34	\$ 433,029.15	9.4%
Washington County	\$ 41,693.46	\$ 63,425.18	52.1%	\$ 341,952.81	\$ 364,042.19	6.5%	\$ 383,646.27	\$ 427,467.37	11.4%
Wichita County	\$ 67,928.99	\$ 122,732.23	80.7%	\$ 302,260.43	\$ 309,526.08	2.4%	\$ 370,189.42	\$ 432,258.31	16.8%
Wilson County	\$ 58,618.48	\$ 115,995.99	97.9%	\$ 606,462.48	\$ 644,749.52	6.3%	\$ 665,080.96	\$ 760,745.51	14.4%
Wyandotte County	\$ 1,031,393.00	\$ 2,902,842.10	181.4%	\$ 15,724,475.25	\$ 17,051,075.86	8.4%	\$ 16,755,868.25	\$ 19,953,917.96	19.1%
Abilene	\$ 29,997.58	\$ 62,638.49	108.8%	\$ 757,413.60	\$ 821,046.56	8.4%	\$ 787,411.18	\$ 883,685.05	12.2%
* Alma	\$ 1,309.13	\$ 1,827.47	39.6%	\$ 4,673.56	\$ 9,454.73	102.3%	\$ 5,982.69	\$ 11,282.20	88.6%
Altamont	\$ 8,426.42	\$ 13,168.85	56.3%	\$ 48,372.42	\$ 48,440.08	0.1%	\$ 56,798.84	\$ 61,608.93	8.5%
Mercurius	\$ 1,352.85	\$ 803.81	-40.6%	\$ 13,048.76	\$ 14,095.78	8.0%	\$ 14,401.61	\$ 14,899.59	3.5%
Overl	\$ 57,215.80	\$ 75,711.50	32.3%	\$ 863,141.45	\$ 951,371.63	10.2%	\$ 920,357.25	\$ 1,027,083.13	11.6%

* indicates rate change

1-3

Kansas Department of Revenue
Office of Policy and Research
City/County Local Use Tax Distribution
Calendar Year 2003, 2004

	Use Tax CY 2003	Use Tax CY 2004	Percent Change	Sales Tax CY 2003	Sales Tax CY 2004	Percent Change	Total Sales and Use Tax CY 2003	Total Sales and Use Tax CY 2004	Percent Change
Anthony	\$ 22,541.13	\$ 31,313.37	38.9%	\$ 335,735.66	\$ 366,972.71	9.3%	\$ 358,276.79	\$ 398,286.08	11.2%
Argonia	\$ 1,069.56	\$ 2,451.84	129.2%	\$ 24,978.04	\$ 27,352.63	9.5%	\$ 26,047.60	\$ 29,804.47	14.4%
Arkansas City	\$ 52,519.05	\$ 159,808.71	204.3%	\$ 1,286,069.51	\$ 1,323,087.09	2.9%	\$ 1,338,588.56	\$ 1,482,895.80	10.8%
Arma	\$ 5,476.96	\$ 6,186.87	13.0%	\$ 43,983.33	\$ 38,890.22	-11.6%	\$ 49,460.29	\$ 45,077.09	-8.9%
Atchison	\$ 87,595.89	\$ 167,369.33	91.1%	\$ 1,163,433.92	\$ 1,291,718.36	11.0%	\$ 1,251,029.81	\$ 1,459,087.69	16.6%
Auburn	\$ 4,205.77	\$ 6,624.10	57.5%	\$ 114,513.84	\$ 59,950.72	-47.6%	\$ 118,719.61	\$ 66,574.82	-43.9%
Augusta	\$ 31,419.66	\$ 26,443.58	-15.8%	\$ 403,987.16	\$ 414,812.33	2.7%	\$ 435,406.82	\$ 441,255.91	1.3%
Baldwin City	\$ 20,246.68	\$ 28,748.06	42.0%	\$ 256,254.25	\$ 306,732.99	19.7%	\$ 276,500.93	\$ 335,481.05	21.3%
Basehor	\$ 31,692.04	\$ 64,477.18	103.4%	\$ 110,623.56	\$ 190,141.64	71.9%	\$ 142,315.60	\$ 254,618.82	78.9%
Baxter Springs	\$ 43,838.74	\$ 80,650.15	84.0%	\$ 315,601.12	\$ 325,402.51	3.1%	\$ 359,439.86	\$ 406,052.66	13.0%
Belle Plaine	\$ 3,506.85	\$ 8,396.98	139.4%	\$ 92,316.02	\$ 104,662.16	13.4%	\$ 95,822.87	\$ 113,059.14	18.0%
Beloit	\$ 8,471.65	\$ 18,153.37	114.3%	\$ 277,272.94	\$ 296,445.23	6.9%	\$ 285,744.59	\$ 314,598.60	10.1%
Benton	\$ 4,061.17	\$ 4,322.73	6.4%	\$ 36,954.49	\$ 39,946.91	8.1%	\$ 41,015.66	\$ 44,269.64	7.9%
* Bonner Springs	\$ 56,383.07	\$ 187,041.16	231.7%	\$ 1,648,198.47	\$ 2,061,524.76	25.1%	\$ 1,704,581.54	\$ 2,248,565.92	31.9%
Bronson	\$ 714.08	\$ 1,426.57	99.8%	\$ 11,466.57	\$ 12,355.28	7.8%	\$ 12,180.65	\$ 13,781.85	13.1%
Burden	\$ 2,220.35	\$ 3,695.01	66.4%	\$ 26,903.24	\$ 20,946.55	-22.1%	\$ 29,123.59	\$ 24,641.56	-15.4%
Caldwell	\$ 11,923.58	\$ 25,073.50	110.3%	\$ 75,781.83	\$ 86,028.06	13.5%	\$ 87,705.41	\$ 111,101.56	26.7%
* Caney	\$ 38,030.22	\$ 58,049.49	52.6%	\$ 309,692.34	\$ 374,315.69	20.9%	\$ 347,722.56	\$ 432,365.18	24.3%
Cedar Vale	\$ 6,128.26	\$ 8,386.12	36.8%	\$ 23,125.90	\$ 31,968.98	38.2%	\$ 29,254.16	\$ 40,355.10	37.9%
Chanute	\$ 42,820.54	\$ 92,636.91	116.3%	\$ 1,559,654.14	\$ 1,627,665.63	4.4%	\$ 1,602,474.68	\$ 1,720,302.54	7.4%
Cherryvale	\$ 16,918.61	\$ 23,429.00	38.5%	\$ 248,569.38	\$ 283,163.69	13.9%	\$ 265,487.99	\$ 306,592.69	15.5%
Chetopa	\$ 13,089.58	\$ 15,199.03	16.1%	\$ 116,398.18	\$ 108,206.77	-7.0%	\$ 129,487.76	\$ 123,405.80	-4.7%
Clay Center	\$ 20,603.98	\$ 36,250.35	75.9%	\$ 568,224.90	\$ 604,907.66	6.5%	\$ 588,828.88	\$ 641,158.01	8.9%
Coffeyville	\$ 143,707.81	\$ 357,431.84	148.7%	\$ 3,166,165.95	\$ 3,326,949.50	5.1%	\$ 3,309,873.76	\$ 3,684,381.34	11.3%
* Colby	\$ -	\$ -		\$ 3,636.85	\$ 80.80		\$ 3,636.85	\$ 80.80	-97.8%
Coldwater	\$ 5,552.89	\$ 6,055.01	9.0%	\$ 80,983.60	\$ 91,501.30	13.0%	\$ 86,536.49	\$ 97,556.31	12.7%
Collyer	\$ 449.48	\$ 622.39	38.5%	\$ 3,235.94	\$ 5,924.38	83.1%	\$ 3,685.42	\$ 6,546.77	77.6%
Columbus	\$ 31,772.21	\$ 82,943.65	161.1%	\$ 395,224.78	\$ 430,095.31	8.8%	\$ 426,996.99	\$ 513,038.96	20.2%
Concordia	\$ 17,483.99	\$ 46,446.15	165.6%	\$ 863,875.69	\$ 900,137.73	4.2%	\$ 881,359.68	\$ 946,583.88	7.4%
Conway Springs	\$ 4,314.14	\$ 6,603.23	53.1%	\$ 51,614.78	\$ 62,660.57	21.4%	\$ 55,928.92	\$ 69,263.80	23.8%
Cottonwood Falls	\$ 3,455.91	\$ 4,235.53	22.6%	\$ 53,946.21	\$ 58,260.42	8.0%	\$ 57,402.12	\$ 62,495.95	8.9%
* Council Grove	\$ 267.90	\$ 29,323.48	10845.7%	\$ 26,632.79	\$ 339,298.33	1174.0%	\$ 26,900.69	\$ 368,621.81	1270.3%
* Dearing	\$ 709.60	\$ 1,983.77	179.6%	\$ 10,392.83	\$ 13,217.44	27.2%	\$ 11,102.43	\$ 15,201.21	36.9%
Deerfield	\$ 2,311.11	\$ 3,110.84	34.6%	\$ 19,897.91	\$ 18,680.02	-6.1%	\$ 22,209.02	\$ 21,790.86	-1.9%
Delphos	\$ 1,876.17	\$ 2,425.10	29.3%	\$ 14,878.18	\$ 16,312.16	9.6%	\$ 16,754.35	\$ 18,737.26	11.8%
* Derby	\$ 43,956.21	\$ 136,365.00	210.2%	\$ 671,165.49	\$ 1,235,318.76	84.1%	\$ 715,121.70	\$ 1,371,683.76	91.8%
DeSoto	\$ 142,214.61	\$ 168,438.93	18.4%	\$ 443,012.32	\$ 510,933.40	15.3%	\$ 585,226.93	\$ 679,372.33	16.1%
Dighton	\$ 4,997.83	\$ 11,889.01	137.9%	\$ 91,960.08	\$ 95,899.95	4.3%	\$ 96,957.91	\$ 107,788.96	11.2%
Dodge City	\$ 111,883.77	\$ 326,327.15	191.7%	\$ 3,548,353.65	\$ 3,811,722.77	7.4%	\$ 3,660,237.42	\$ 4,138,049.92	13.1%
Douglass	\$ 8,410.57	\$ 11,741.03	39.6%	\$ 79,817.82	\$ 84,110.63	5.4%	\$ 88,228.39	\$ 95,851.66	8.6%
Easton	\$ 2,823.73	\$ 5,335.97	89.0%	\$ 12,246.84	\$ 16,613.76	35.7%	\$ 15,070.57	\$ 21,949.73	45.6%
Edgerton	\$ 11,489.94	\$ 10,330.50	-10.1%	\$ 40,542.45	\$ 55,623.86	37.2%	\$ 52,032.39	\$ 65,954.36	26.8%
Emporia	\$ 3,184.21	\$ 4,022.66	26.3%	\$ 23,260.86	\$ 22,918.06	-1.5%	\$ 26,445.07	\$ 26,940.72	1.9%

* indicates rate change

Kansas Department of Revenue
Office of Policy and Research
City/County Local Use Tax Distribution
Calendar Year 2003, 2004

7-1

	Use Tax CY 2003	Use Tax CY 2004	Percent Change	Sales Tax CY 2003	Sales Tax CY 2004	Percent Change	Total Sales and Use Tax CY 2003	Total Sales and Use Tax CY 2004	Percent Change
Edwardsville	\$ 28,678.48	\$ 80,891.09	182.1%	\$ 132,639.68	\$ 175,448.97	32.3%	\$ 161,318.16	\$ 256,340.06	58.9%
Effingham	\$ 4,090.37	\$ 4,956.24	21.2%	\$ 27,071.10	\$ 27,620.26	2.0%	\$ 31,161.47	\$ 32,576.50	4.5%
El Dorado	\$ 63,388.57	\$ 133,939.15	111.3%	\$ 1,678,989.11	\$ 1,798,201.13	7.1%	\$ 1,742,377.68	\$ 1,932,140.28	10.9%
Elkhart	\$ 24,288.09	\$ 36,537.32	50.4%	\$ 227,316.36	\$ 199,303.31	-12.3%	\$ 251,604.45	\$ 235,840.63	-6.3%
Ellis	\$ 6,576.92	\$ 10,061.20	53.0%	\$ 108,281.28	\$ 115,191.63	6.4%	\$ 114,858.20	\$ 125,252.83	9.0%
Ellsworth	\$ 11,405.38	\$ 17,360.38	52.2%	\$ 297,639.42	\$ 318,099.88	6.9%	\$ 309,044.80	\$ 335,460.26	8.5%
Elwood	\$ 15,298.25	\$ 40,063.43	161.9%	\$ 87,466.23	\$ 119,746.23	36.9%	\$ 102,764.48	\$ 159,809.66	55.5%
Emporia	\$ 102,776.71	\$ 252,494.72	145.7%	\$ 3,609,824.15	\$ 3,602,264.65	-0.2%	\$ 3,712,600.86	\$ 3,854,759.37	3.8%
Erie	\$ 4,232.48	\$ 12,587.14	197.4%	\$ 95,843.81	\$ 91,259.38	-4.8%	\$ 100,076.29	\$ 103,846.52	3.8%
Eudora	\$ 13,763.33	\$ 19,831.26	44.1%	\$ 94,137.21	\$ 122,459.37	30.1%	\$ 107,900.54	\$ 142,290.63	31.9%
Fairway	\$ 61,173.59	\$ 79,831.89	30.5%	\$ 294,004.27	\$ 310,908.44	5.7%	\$ 355,177.86	\$ 390,740.33	10.0%
Fontana	\$ 402.64	\$ 774.19	92.3%	\$ 2,409.14	\$ 3,146.88	30.6%	\$ 2,811.78	\$ 3,921.07	39.5%
Fort Scott	\$ 48,839.20	\$ 109,681.25	124.6%	\$ 1,079,427.46	\$ 1,097,988.81	1.7%	\$ 1,128,266.66	\$ 1,207,670.06	7.0%
* Frankfort	\$ 2,314.97	\$ 7,180.45	210.2%	\$ 38,816.07	\$ 79,245.97	104.2%	\$ 41,131.04	\$ 86,426.42	110.1%
Fredonia	\$ 17,296.60	\$ 33,573.95	94.1%	\$ 261,469.94	\$ 274,129.32	4.8%	\$ 278,766.54	\$ 307,703.27	10.4%
Frontenac	\$ 28,007.06	\$ 48,317.01	72.5%	\$ 353,596.22	\$ 338,172.55	-4.4%	\$ 381,603.28	\$ 386,489.56	1.3%
Galena	\$ 36,276.33	\$ 58,978.45	62.6%	\$ 113,447.67	\$ 128,933.19	13.6%	\$ 149,724.00	\$ 187,911.64	25.5%
Garden City	\$ 121,222.09	\$ 245,606.11	102.6%	\$ 4,085,618.54	\$ 4,239,689.22	3.8%	\$ 4,206,840.63	\$ 4,485,295.33	6.6%
Gardner	\$ 136,059.99	\$ 331,829.68	143.9%	\$ 879,595.09	\$ 1,113,939.88	26.6%	\$ 1,015,655.08	\$ 1,445,769.56	42.3%
Garnett	\$ 7,128.70	\$ 10,720.50	50.4%	\$ 229,904.65	\$ 234,651.83	2.1%	\$ 237,033.35	\$ 245,372.33	3.5%
Gas	\$ 896.87	\$ 1,977.64	120.5%	\$ 65,499.60	\$ 25,622.67	-60.9%	\$ 66,396.47	\$ 27,600.31	-58.4%
Girard	\$ 25,614.31	\$ 53,964.52	110.7%	\$ 240,001.03	\$ 281,059.49	17.1%	\$ 265,615.34	\$ 335,024.01	26.1%
Glade	\$ 445.04	\$ 475.08	6.7%	\$ 11,482.48	\$ 14,488.81	26.2%	\$ 11,927.52	\$ 14,963.89	25.5%
Glasco	\$ 2,221.23	\$ 2,879.89	29.7%	\$ 18,747.88	\$ 19,696.91	5.1%	\$ 20,969.11	\$ 22,576.80	7.7%
Grandview Plaza	\$ 987.96	\$ 3,269.03	230.9%	\$ 43,565.15	\$ 43,191.35	-0.9%	\$ 44,553.11	\$ 46,460.38	4.3%
Great Bend	\$ 31,361.69	\$ 106,556.99	239.8%	\$ 1,291,433.26	\$ 1,379,628.02	6.8%	\$ 1,322,794.95	\$ 1,486,185.01	12.4%
Grinnell	\$ 390.44	\$ 463.41	18.7%	\$ 6,535.01	\$ 6,604.81	1.1%	\$ 6,925.45	\$ 7,068.22	2.1%
Harper	\$ 5,962.52	\$ 16,127.90	170.5%	\$ 218,549.61	\$ 238,926.00	9.3%	\$ 224,512.13	\$ 255,053.90	13.6%
* Hays	\$ 113,240.50	\$ 262,416.99	131.7%	\$ 4,841,899.19	\$ 4,050,664.80	-16.3%	\$ 4,955,139.69	\$ 4,313,081.79	-13.0%
Herington	\$ 11,159.60	\$ 23,619.79	111.7%	\$ 171,811.94	\$ 187,275.63	9.0%	\$ 182,971.54	\$ 210,895.42	15.3%
* Hiawatha	\$ 20,116.06	\$ 25,430.03	26.4%	\$ 314,161.27	\$ 232,902.82	-25.9%	\$ 334,277.33	\$ 258,332.85	-22.7%
Hill City	\$ 6,146.30	\$ 11,438.33	86.1%	\$ 181,254.96	\$ 195,006.76	7.6%	\$ 187,401.26	\$ 206,445.09	10.2%
Hillsboro	\$ 4,754.45	\$ 10,387.31	118.5%	\$ 164,206.44	\$ 185,032.09	12.7%	\$ 168,960.89	\$ 195,419.40	15.7%
Holton	\$ 3,488.13	\$ 8,362.34	139.7%	\$ 192,700.06	\$ 195,586.66	1.5%	\$ 196,188.19	\$ 203,949.00	4.0%
Horton	\$ 10,683.79	\$ 16,147.05	51.1%	\$ 103,867.00	\$ 111,380.00	7.2%	\$ 114,550.79	\$ 127,527.05	11.3%
Hugoton	\$ 28,084.87	\$ 48,649.54	73.2%	\$ 304,733.03	\$ 329,607.43	8.2%	\$ 332,817.90	\$ 378,256.97	13.7%
* Humboldt	\$ 4,695.11	\$ 20,827.02	343.6%	\$ 52,585.74	\$ 107,550.99	104.5%	\$ 57,280.85	\$ 128,378.01	124.1%
Hutchinson	\$ 150,240.70	\$ 387,629.79	158.0%	\$ 5,034,893.05	\$ 5,133,269.12	2.0%	\$ 5,185,133.75	\$ 5,520,898.91	6.5%
Independence	\$ 116,742.60	\$ 279,498.30	139.4%	\$ 3,762,629.55	\$ 3,755,050.99	-0.2%	\$ 3,879,372.15	\$ 4,034,549.29	4.0%
Iola	\$ 28,768.63	\$ 76,224.79	165.0%	\$ 829,109.39	\$ 811,577.36	-2.1%	\$ 857,878.02	\$ 887,802.15	3.5%
Junction City	\$ 77,287.59	\$ 157,058.95	103.2%	\$ 2,321,288.42	\$ 2,563,648.81	10.4%	\$ 2,398,576.01	\$ 2,720,707.76	13.4%
Manhattan	\$ 1,116.59	\$ 3,714.22	232.6%	\$ 19,624.68	\$ 21,627.85	10.2%	\$ 20,741.27	\$ 25,342.07	22.2%
Manhattan Kansas City	\$ 912,776.63	\$ 2,682,275.69	193.9%	\$ 13,817,971.00	\$ 15,329,609.84	10.9%	\$ 14,730,747.63	\$ 18,011,885.53	22.3%

* indicates rate change

151

Kansas Department of Revenue
Office of Policy and Research
City/County Local Use Tax Distribution
Calendar Year 2003, 2004

	Use Tax CY 2003	Use Tax CY 2004	Percent Change	Sales Tax CY 2003	Sales Tax CY 2004	Percent Change	Total Sales and Use Tax CY 2003	Total Sales and Use Tax CY 2004	Percent Change
Kincaid	\$ 1,310.16	\$ 792.41	-39.5%	\$ 6,617.46	\$ 5,515.28	-16.7%	\$ 7,927.62	\$ 6,307.69	-20.4%
Kiowa	\$ 5,838.64	\$ 12,099.81	107.2%	\$ 84,017.89	\$ 102,925.17	22.5%	\$ 89,856.53	\$ 115,024.98	28.0%
LaCrosse	\$ 2,178.99	\$ 4,850.69	122.6%	\$ 88,236.97	\$ 95,475.35	8.2%	\$ 90,415.96	\$ 100,326.04	11.0%
LaCygne	\$ 11,827.34	\$ 24,720.68	109.0%	\$ 106,493.21	\$ 104,542.46	-1.8%	\$ 118,320.55	\$ 129,263.14	9.2%
Lakin	\$ 14,863.84	\$ 20,218.91	36.0%	\$ 122,788.75	\$ 133,411.29	8.7%	\$ 137,652.59	\$ 153,630.20	11.6%
Lansing	\$ 49,857.48	\$ 91,517.33	83.6%	\$ 636,142.46	\$ 689,155.04	8.3%	\$ 685,999.94	\$ 780,672.37	13.8%
Lawrence	\$ 435,020.45	\$ 858,805.02	97.4%	\$ 10,914,096.43	\$ 11,438,871.87	4.8%	\$ 11,349,116.88	\$ 12,297,676.89	8.4%
Leavenworth	\$ 176,221.27	\$ 298,282.52	69.3%	\$ 3,326,985.26	\$ 3,479,386.76	4.6%	\$ 3,503,206.53	\$ 3,777,669.28	7.8%
Leawood	\$ 847,650.48	\$ 1,330,552.94	57.0%	\$ 4,551,743.97	\$ 5,200,071.91	14.2%	\$ 5,399,394.45	\$ 6,530,624.85	21.0%
Lenexa	\$ 1,070,651.61	\$ 4,617,918.26	331.3%	\$ 10,466,693.15	\$ 9,728,297.86	-7.1%	\$ 11,537,344.76	\$ 14,346,216.12	24.3%
Liberal	\$ 133,278.77	\$ 305,615.59	129.3%	\$ 3,080,833.80	\$ 3,049,533.98	-1.0%	\$ 3,214,112.57	\$ 3,355,149.57	4.4%
Lindsborg	\$ 18,135.81	\$ 22,951.12	26.6%	\$ 220,399.52	\$ 224,223.69	1.7%	\$ 238,535.33	\$ 247,174.81	3.6%
* Linwood	\$ 2,639.63	\$ 7,218.73	173.5%	\$ 10,185.03	\$ 17,509.00	71.9%	\$ 12,824.66	\$ 24,727.73	92.8%
Longford	\$ 716.59	\$ 571.75	-20.2%	\$ 5,991.56	\$ 4,847.83	-19.1%	\$ 6,708.15	\$ 5,419.58	-19.2%
Louisburg	\$ 39,376.82	\$ 107,584.72	173.2%	\$ 544,487.80	\$ 595,581.42	9.4%	\$ 583,864.62	\$ 703,166.14	20.4%
Lyndon	\$ 4,753.22	\$ 8,528.90	79.4%	\$ 76,075.24	\$ 90,239.24	18.6%	\$ 80,828.46	\$ 98,768.14	22.2%
Lyons	\$ 6,811.85	\$ 14,866.26	118.2%	\$ 159,171.19	\$ 167,574.80	5.3%	\$ 165,983.04	\$ 182,441.06	9.9%
Manhattan	\$ 265,228.63	\$ 581,922.05	119.4%	\$ 6,541,587.15	\$ 7,267,522.44	11.1%	\$ 6,806,815.78	\$ 7,849,444.49	15.3%
Maple Hill	\$ 1,527.95	\$ 2,875.13	88.2%	\$ 16,687.53	\$ 21,631.17	29.6%	\$ 18,215.48	\$ 24,506.30	34.5%
Marion	\$ 8,033.14	\$ 11,765.95	46.5%	\$ 125,008.00	\$ 123,570.45	-1.1%	\$ 133,041.14	\$ 135,336.40	1.7%
Marysville	\$ 25,331.71	\$ 60,635.03	139.4%	\$ 596,166.47	\$ 599,912.17	0.6%	\$ 621,498.18	\$ 660,547.20	6.3%
Mayfield	\$ 81.35	\$ 195.23	140.0%	\$ 3,260.92	\$ 3,334.76	2.3%	\$ 3,342.27	\$ 3,529.99	5.6%
McPherson	\$ 34,332.12	\$ 117,379.50	241.9%	\$ 894,228.29	\$ 1,018,732.73	13.9%	\$ 928,560.41	\$ 1,136,112.23	22.4%
Medicine Lodge	\$ 5,555.87	\$ 9,890.05	78.0%	\$ 152,556.07	\$ 150,541.03	-1.3%	\$ 158,111.94	\$ 160,431.08	1.5%
Merriam	\$ 343,298.38	\$ 675,596.05	96.8%	\$ 6,072,098.30	\$ 5,902,805.43	-2.8%	\$ 6,415,396.68	\$ 6,578,401.48	2.5%
Miltonvale	\$ 3,293.78	\$ 5,170.83	57.0%	\$ 28,120.22	\$ 34,539.73	22.8%	\$ 31,414.00	\$ 39,710.56	26.4%
Minneapolis	\$ 2,264.20	\$ 5,700.94	151.8%	\$ 84,690.57	\$ 90,620.30	7.0%	\$ 86,954.77	\$ 96,321.24	10.8%
Minneola	\$ 2,004.79	\$ 4,979.18	148.4%	\$ 28,155.14	\$ 33,356.07	18.5%	\$ 30,159.93	\$ 38,335.25	27.1%
Mission	\$ 185,080.56	\$ 387,885.20	109.6%	\$ 2,895,794.70	\$ 3,008,256.00	3.9%	\$ 3,080,875.26	\$ 3,396,141.20	10.2%
Moran	\$ 1,081.53	\$ 2,427.34	124.4%	\$ 17,879.94	\$ 17,729.78	-0.8%	\$ 18,961.47	\$ 20,157.12	6.3%
Morland	\$ 1,432.42	\$ -	-100.0%	\$ 9,240.15	\$ 10,750.26	16.3%	\$ 10,672.57	\$ 10,750.26	0.7%
* Moscow	\$ 17.00	\$ 12,067.46	70885.1%	\$ 1,506.41	\$ 17,069.91	1033.2%	\$ 1,523.41	\$ 29,137.37	1812.6%
Mound City	\$ 5,336.45	\$ 7,207.91	35.1%	\$ 86,896.94	\$ 102,069.36	17.5%	\$ 92,233.39	\$ 109,277.27	18.5%
Neodesha	\$ 40,575.66	\$ 66,097.18	62.9%	\$ 331,964.17	\$ 375,130.58	13.0%	\$ 372,539.83	\$ 441,227.76	18.4%
Ness City	\$ 6,480.60	\$ 15,030.75	131.9%	\$ 154,966.66	\$ 171,065.93	10.4%	\$ 161,447.26	\$ 186,096.68	15.3%
Norton	\$ 9,972.16	\$ 17,030.31	70.8%	\$ 174,942.90	\$ 182,279.74	4.2%	\$ 184,915.06	\$ 199,310.05	7.8%
Ogden	\$ 7,092.89	\$ 7,273.86	2.6%	\$ 46,270.00	\$ 50,491.22	9.1%	\$ 53,362.89	\$ 57,765.08	8.2%
Olathe	\$ 1,261,363.25	\$ 2,145,284.11	70.1%	\$ 20,731,628.54	\$ 20,376,582.96	-1.7%	\$ 21,992,991.79	\$ 22,521,867.07	2.4%
Onaga	\$ 2,866.72	\$ 13,298.77	363.9%	\$ 52,148.02	\$ 53,662.10	2.9%	\$ 55,014.74	\$ 66,960.87	21.7%
* Osage City	\$ 79.62	\$ 22,753.13	28477.2%	\$ 22,812.98	\$ 343,568.52	1406.0%	\$ 22,892.60	\$ 366,321.65	1500.2%
Osawatomie	\$ 9,108.91	\$ 15,467.18	69.8%	\$ 113,538.05	\$ 119,272.14	5.1%	\$ 122,646.96	\$ 134,739.32	9.9%
Oswego	\$ 11,953.14	\$ 16,431.20	37.5%	\$ 116,043.45	\$ 123,640.47	6.5%	\$ 127,996.59	\$ 140,071.67	9.4%
Ottawa	\$ 49,431.32	\$ 96,605.31	95.4%	\$ 1,147,797.63	\$ 1,207,247.16	5.2%	\$ 1,197,228.95	\$ 1,303,852.47	8.9%

* indicates rate change

9-1

Kansas Department of Revenue
Office of Policy and Research
City/County Local Use Tax Distribution
Calendar Year 2003, 2004

	Use Tax CY 2003	Use Tax CY 2004	Percent Change	Sales Tax CY 2003	Sales Tax CY 2004	Percent Change	Total Sales and Use Tax CY 2003	Total Sales and Use Tax CY 2004	Percent Change
Overbrook	\$ 4,343.62	\$ 7,992.14	84.0%	\$ 77,524.10	\$ 82,802.87	6.8%	\$ 81,867.72	\$ 90,795.01	10.9%
Overland Park	\$ 2,456,148.84	\$ 9,805,444.36	299.2%	\$ 36,575,301.01	\$ 38,862,351.85	6.3%	\$ 39,031,449.85	\$ 48,667,796.21	24.7%
Oxford	\$ 2,829.15	\$ 5,421.37	91.6%	\$ 57,153.10	\$ 60,545.52	5.9%	\$ 59,982.25	\$ 65,966.89	10.0%
Paola	\$ 46,073.62	\$ 93,569.89	103.1%	\$ 1,083,068.15	\$ 1,135,345.67	4.8%	\$ 1,129,141.77	\$ 1,228,915.56	8.8%
* Parker	\$ 10.87	\$ 1,843.06	16855.5%	\$ 235.50	\$ 14,276.58	5962.2%	\$ 246.37	\$ 16,119.64	6442.9%
Parsons	\$ 55,964.95	\$ 113,478.49	102.8%	\$ 1,320,660.25	\$ 1,340,982.57	1.5%	\$ 1,376,625.20	\$ 1,454,461.06	5.7%
Paxico	\$ 1,721.11	\$ 1,146.28	-33.4%	\$ 10,793.15	\$ 10,953.34	1.5%	\$ 12,514.26	\$ 12,099.62	-3.3%
Perry	\$ 2,222.48	\$ 4,279.46	92.6%	\$ 37,725.88	\$ 40,764.08	8.1%	\$ 39,948.36	\$ 45,043.54	12.8%
Phillipsburg	\$ 21,382.28	\$ 36,749.44	71.9%	\$ 340,194.07	\$ 357,141.43	5.0%	\$ 361,576.35	\$ 393,890.87	8.9%
Pittsburg	\$ 67,275.62	\$ 129,905.41	93.1%	\$ 1,302,503.60	\$ 1,346,971.54	3.4%	\$ 1,369,779.22	\$ 1,476,876.95	7.8%
Plainville	\$ 7,011.54	\$ 16,763.22	139.1%	\$ 204,632.79	\$ 214,570.15	4.9%	\$ 211,644.33	\$ 231,333.37	9.3%
Pleasanton	\$ 7,128.23	\$ 9,069.69	27.2%	\$ 138,774.18	\$ 135,827.62	-2.1%	\$ 145,902.41	\$ 144,897.31	-0.7%
Pomona	\$ 6,100.91	\$ 3,569.34	-41.5%	\$ 40,082.07	\$ 42,455.57	5.9%	\$ 46,182.98	\$ 46,024.91	-0.3%
Prairie Village	\$ 233,360.00	\$ 343,779.56	47.3%	\$ 1,862,522.50	\$ 1,959,151.67	5.2%	\$ 2,095,882.50	\$ 2,302,931.23	9.9%
* Pratt	\$ 15,775.78	\$ 60,432.89	283.1%	\$ 564,991.38	\$ 947,179.72	67.6%	\$ 580,767.16	\$ 1,007,612.61	73.5%
Princeton	\$ 683.13	\$ 1,056.67	54.7%	\$ 5,658.32	\$ 5,971.36	5.5%	\$ 6,341.45	\$ 7,028.03	10.8%
Protection	\$ 2,507.13	\$ 3,549.35	41.6%	\$ 35,749.59	\$ 38,010.22	6.3%	\$ 38,256.72	\$ 41,559.57	8.6%
Ransom	\$ 544.49	\$ 1,017.56	86.9%	\$ 13,119.62	\$ 12,822.08	-2.3%	\$ 13,664.11	\$ 13,839.64	1.3%
Riley	\$ 4,552.25	\$ 11,436.14	151.2%	\$ 41,166.03	\$ 39,031.46	-5.2%	\$ 45,718.28	\$ 50,467.60	10.4%
* Roeland Park	\$ 80,371.95	\$ 72,862.65	-9.3%	\$ 1,121,979.88	\$ 1,207,932.93	7.7%	\$ 1,202,351.83	\$ 1,280,795.58	6.5%
Rolla	\$ 3,494.52	\$ 10,075.73	188.3%	\$ 24,594.03	\$ 20,408.44	-17.0%	\$ 28,088.55	\$ 30,484.17	8.5%
Rose Hill	\$ 22,996.74	\$ 24,384.36	6.0%	\$ 122,763.94	\$ 164,922.06	34.3%	\$ 145,760.68	\$ 189,306.42	29.9%
Rossville	\$ 2,098.19	\$ 4,526.99	115.8%	\$ 82,474.25	\$ 84,553.85	2.5%	\$ 84,572.44	\$ 89,080.84	5.3%
Sabetha	\$ 8,280.35	\$ 20,333.41	145.6%	\$ 167,277.82	\$ 173,625.61	3.8%	\$ 175,558.17	\$ 193,959.02	10.5%
Saint Marys	\$ 6,602.73	\$ 20,508.64	210.6%	\$ 237,905.31	\$ 267,745.15	12.5%	\$ 244,508.04	\$ 288,253.79	17.9%
Saint Paul	\$ 4,690.91	\$ 10,162.81	116.6%	\$ 41,221.43	\$ 50,743.84	23.1%	\$ 45,912.34	\$ 60,906.65	32.7%
Salina	\$ 170,857.60	\$ 475,013.20	178.0%	\$ 6,169,923.48	\$ 6,317,606.38	2.4%	\$ 6,340,781.08	\$ 6,792,619.58	7.1%
Satanta	\$ 3,363.29	\$ 5,564.08	65.4%	\$ 41,914.72	\$ 33,451.85	-20.2%	\$ 45,278.01	\$ 39,015.93	-13.8%
Scammon	\$ 4,674.61	\$ 2,958.18	-36.7%	\$ 15,801.41	\$ 16,613.25	5.1%	\$ 20,476.02	\$ 19,571.43	-4.4%
Sedan	\$ 7,052.82	\$ 5,300.00	-24.9%	\$ 46,041.44	\$ 52,287.89	13.6%	\$ 53,094.26	\$ 57,587.89	8.5%
Shawnee	\$ 754,959.71	\$ 1,604,867.79	112.6%	\$ 8,297,856.93	\$ 8,903,535.61	7.3%	\$ 9,052,816.64	\$ 10,508,403.40	16.1%
Smith Center	\$ 7,285.18	\$ 7,521.80	3.2%	\$ 92,598.55	\$ 97,275.29	5.1%	\$ 99,883.73	\$ 104,797.09	4.9%
South Hutchinson	\$ 10,395.32	\$ 18,300.13	76.0%	\$ 162,311.57	\$ 159,097.15	-2.0%	\$ 172,706.89	\$ 177,397.28	2.7%
Spivey	\$ 521.54	\$ 320.89	-38.5%	\$ 22,765.02	\$ 28,200.81	23.9%	\$ 23,286.56	\$ 28,521.70	22.5%
Spring Hill	\$ 41,584.24	\$ 69,414.03	66.9%	\$ 305,607.82	\$ 446,416.15	46.1%	\$ 347,192.06	\$ 515,830.18	48.6%
Stockton	\$ 8,281.03	\$ 15,792.17	90.7%	\$ 184,145.54	\$ 188,059.86	2.1%	\$ 192,426.57	\$ 203,852.03	5.9%
Strong City	\$ 1,835.90	\$ 4,842.21	163.8%	\$ 50,158.41	\$ 57,061.81	13.8%	\$ 51,994.31	\$ 61,904.02	19.1%
Sublette	\$ 4,014.05	\$ 7,252.70	80.7%	\$ 53,457.30	\$ 55,240.89	3.3%	\$ 57,471.35	\$ 62,493.59	8.7%
Syracuse	\$ 9,235.72	\$ 18,810.24	103.7%	\$ 145,053.40	\$ 159,964.66	10.3%	\$ 154,289.12	\$ 178,774.90	15.9%
Thayer	\$ 1,355.11	\$ 4,758.04	251.1%	\$ 30,423.62	\$ 33,744.95	10.9%	\$ 31,778.73	\$ 38,502.99	21.2%
Tonganoxie	\$ 31,292.92	\$ 45,259.00	44.6%	\$ 332,838.19	\$ 397,409.52	19.4%	\$ 364,131.11	\$ 442,668.52	21.6%
Topeka	\$ 640,274.00	\$ 2,358,579.04	268.4%	\$ 22,942,741.54	\$ 23,812,249.40	3.8%	\$ 23,583,015.54	\$ 26,170,828.44	11.0%
Wentzville	\$ 218.81	\$ 548.26	150.6%	\$ 7,230.42	\$ 7,666.95	6.0%	\$ 7,449.23	\$ 8,215.21	10.3%

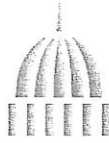
* indicates rate change

Kansas Department of Revenue
Office of Policy and Research
City/County Local Use Tax Distribution
Calendar Year 2003, 2004

17

	Use Tax CY 2003	Use Tax CY 2004	Percent Change	Sales Tax CY 2003	Sales Tax CY 2004	Percent Change	Total Sales and Use Tax CY 2003	Total Sales and Use Tax CY 2004	Percent Change
Towanda	\$ 10,635.21	\$ 22,132.89	108.1%	\$ 64,047.64	\$ 60,040.90	-6.3%	\$ 74,682.85	\$ 82,173.79	10.0%
Ulysses	\$ 58,947.36	\$ 210,801.64	257.6%	\$ 672,509.66	\$ 690,441.40	2.7%	\$ 731,457.02	\$ 901,243.04	23.2%
Wakeeney	\$ 6,417.15	\$ 14,769.72	130.2%	\$ 221,677.38	\$ 235,492.44	6.2%	\$ 228,094.53	\$ 250,262.16	9.7%
Wakefield	\$ 3,256.17	\$ 6,318.37	94.0%	\$ 26,774.18	\$ 29,818.74	11.4%	\$ 30,030.35	\$ 36,137.11	20.3%
Wamego	\$ 49,472.05	\$ 105,622.82	113.5%	\$ 743,487.40	\$ 795,637.81	7.0%	\$ 792,959.45	\$ 901,260.63	13.7%
Weir	\$ 5,850.30	\$ 7,896.13	35.0%	\$ 27,536.09	\$ 31,212.11	13.3%	\$ 33,386.39	\$ 39,108.24	17.1%
Wellington	\$ 53,182.45	\$ 66,170.86	24.4%	\$ 1,127,612.60	\$ 1,171,265.45	3.9%	\$ 1,180,795.05	\$ 1,237,436.31	4.8%
Wellsville	\$ 6,052.07	\$ 9,751.21	61.1%	\$ 51,004.15	\$ 60,007.14	17.7%	\$ 57,056.22	\$ 69,758.35	22.3%
Westmoreland	\$ 3,201.44	\$ 5,421.90	69.4%	\$ 31,869.90	\$ 41,498.11	30.2%	\$ 35,071.34	\$ 46,920.01	33.8%
Westwood	\$ 22,312.88	\$ 60,591.58	171.6%	\$ 182,776.69	\$ 199,255.86	9.0%	\$ 205,089.57	\$ 259,847.44	26.7%
Westwood Hills	\$ 3,865.20	\$ 4,598.75	19.0%	\$ 16,081.47	\$ 15,234.69	-5.3%	\$ 19,946.67	\$ 19,833.44	-0.6%
Williamsburg	\$ 2,270.31	\$ 2,495.58	9.9%	\$ 14,696.78	\$ 14,477.30	-1.5%	\$ 16,967.09	\$ 16,972.88	0.0%
Wilson	\$ 5,360.29	\$ 7,349.65	37.1%	\$ 42,676.05	\$ 52,556.72	23.2%	\$ 48,036.34	\$ 59,906.37	24.7%
Winfield	\$ 44,424.95	\$ 90,314.16	103.3%	\$ 1,337,923.69	\$ 1,425,563.20	6.6%	\$ 1,382,348.64	\$ 1,515,877.36	9.7%
Yates Center	\$ 18,084.06	\$ 30,018.13	66.0%	\$ 205,242.77	\$ 232,121.37	13.1%	\$ 223,326.83	\$ 262,139.50	17.4%
	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Total	\$ 31,471,824.04	\$ 84,841,891.34	169.6%	\$ 537,222,022.58	\$ 571,535,696.33	6.4%	\$ 568,693,846.62	\$ 656,377,587.67	15.4%

* indicates rate change



NATIONAL CONFERENCE *of* STATE LEGISLATURES

The Forum for America's Ideas

**Federal Update on the Streamlined Sales and Use Tax Act
Report to the Streamlined Sales Tax Conforming States
March 6, 2005
Atlanta, Georgia**

**Neal Osten
National Conference of State Legislatures**

The federal Streamlined Sales and Use Tax Act will likely be introduced later this month in the Senate with Senators Mike Enzi (R) of Wyoming and Byron Dorgan (D) of North Dakota as prime sponsors. We are hopeful of a Senate Finance hearing this Spring and possible Finance Committee action later in the summer. House action will likely occur after the bill is approved in the Senate.

The strength of our push in Congress for federal legislation to give states mandatory collection authority for remote sellers has been the 19 states that have enacted legislation to comply with the Streamlined Sales and Use Tax Agreement. While Congress is aware that there have been some problems especially in states that have had to go from origin to a destination based sourcing system, we are learning from congressional staff that any effort by the states to delay the effective dates of compliance statutes until Congress acts, will likely result in Congress holding off on any consideration of the federal legislation.

It is very important to our federal legislative efforts that the states that have enacted legislation to comply with the Agreement continue to move forward with the certification process. Any backtracking by the states at this time will only lead Congress to the impression that the states are not serious about streamlining our sales and use tax collection system.

NCSL is committed to working with state legislatures to respond to these concerns in states that have enacted compliance legislation and to assist other states in enacting compliance legislation. I am available along with state Senators Steve Rauschenberger (R), Illinois and Leticia Van de Putte (D), Texas to come to any state legislature to meet with committees, legislative leaders and other interested parties. Senators Rauschenberger and Van de Putte are the co-Chairs of NCSL's Executive Committee Task Force on State and Local Taxation of Telecommunications and Electronic Commerce and are respectively NCSL's President-elect and Vice President.

For more information contact: Neal Osten, Federal Affairs Counsel, 202-624-8660; neal.osten@ncsl.org

Hs Taxation Committee
March 9, 2005
Attachment 2



KANSAS

March 8, 2005

The Honorable Kenny Wilk, Chairman
Kansas House Taxation Committee
Kansas Statehouse – Room 426-S
Topeka, KS 66612

Dear Chairman Wilk:

This is to advise you that I will be unable to attend the House Taxation Committee meeting on Wednesday, March 9, 2005.

My absence, in no way reflects any lack of interest in H.B. 2131, but rather is the result of a scheduling conflict. NFIB/Kansas strongly supports enactment of H.B. 2131, and compensation of retailers who are required to collect Kansas sales tax.

On March 9, there is a meeting of the NFIB/Kansas Leadership Council in Topeka, which has been scheduled since January 28.

On behalf of the small business members of NFIB who have said they are unduly burdened by the destination sourcing rule, I urge you to send H.B. 2131 to the floor of the House for further consideration.

Sincerely,

Hal Hudson, State Director
NFIB/Kansas

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.