

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Barbara Allen at 10:45 A.M. on February 22, 2006 in Room 519-S of the Capitol.

All members were present except:

Derek Schmidt- excused

Committee staff present:

Chris Courtwright, Kansas Legislative Research

Martha Dorsey, Kansas Legislative Research

Gordon Self, Revisor of Statutes Office

Judy Swanson, Secretary

Conferees appearing before the committee:

Others attending:

See attached list.

Senator Donovan moved to report SB 564 favorably for passage. Senator Apple seconded the motion, and the motion passed.

Senator Bruce moved to amend SB 423 on page 2, line 8, by striking the word "shall" and inserting in lieu thereof the word "may". Senator Lee seconded the motion, and the motion passed.

Senator Lee moved to recommend SB 423, as amended, favorably for passage. Senator Donovan seconded the motion, and the motion carried..

SB 551 was discussed. Dave Corbin, KDOR, presented several suggested amendments to the bill (Attachment 1) which would clarify the information required to be reported by KDOR. Marlee Carpenter, Kansas Chamber of Commerce, said she appreciated the work that had been done on the bill, but needed to further review the proposal before stating the Chamber's position on the bill.

Senator Jordan moved to adopt KDOR's suggested amendments. Senator Lee seconded the motion, and the motion passed.

Senator Jordan moved to report SB 551, as amended, favorably for passage. Senator Lee seconded the motion, and the motion carried.

Senator Donovan led discussion on **SB 438, computation of amount of personal property tax on motor vehicles**. In his opinion, this bill would ultimately lower property tax and increase sales tax in Kansas because it would encourage more car sales. Chris Courtwright explained the revised fiscal impact estimate on this bill. (Attachment 2) Chairman Allen thanked Senator Donovan, Mr. Courtwright and Steve Neske for their work on providing the new fiscal information to the Committee.

Gordon Self said he is making several needed technical amendments to **SB 365**, which was passed on February 21. The Committee agreed repeal language should be used in the bill instead of expiration language.

Being no further business the committee adjourned at 11:25 a.m.

KDOR Amendments

Session of 2006

SENATE BILL No. 551

By Committee on Commerce

2-13

AN ACT concerning tax credits; relating to reporting requirements as a condition of claiming certain tax credits; amending K.S.A. 74-50,132 and K.S.A. 2005 Supp. 79-32,153 and 79-32,160a and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

New Section 1. For tax years commencing after December 31, 2005, any taxpayer claiming credits pursuant to K.S.A. 74-50,132, 79-32,153 or 79-32,160a, and amendments thereto, shall, as a condition for claiming and qualifying for such credits, provide the following information as part of the tax return, in which such credits are claimed, which shall be used by the department in evaluating the effectiveness of such tax credit programs, pursuant to K.S.A. 74-99b35, and amendments thereto:

- (a) Actual jobs created as a direct result of the expenditures on which such credit claim is based, *if the taxpayer has previously submitted an estimate of such number of jobs created to Department of Commerce in applying for certification for such program participation;*
- (b) additional payroll generated as a direct result of the expenditures on which such credit claim is based, *if the taxpayer has previously submitted an estimate of such amount of additional payroll to Department of Commerce as part of applying for certification for such program participation;*
- (c) actual jobs retained as a direct result of the expenditures on which such credit claim is based, *if the taxpayer has previously submitted an estimate of such number of actual jobs retained to Department of Commerce as part of applying for certification for such program participation;*
- (d) additional revenue generated as a direct result of the expenditures on which such credit claim is based, *if the taxpayer has previously submitted an estimate of such amount of additional revenue generated to Department of Commerce as part of applying for certification for such program participation;*
- (e) additional sales generated as a direct result of the expenditures on which such credit claim is based, *if the taxpayer has previously submitted an estimate of such amount of additional sales generated to Department of Commerce as part of applying for certification for such program participation;* and
- (f) total employment and payroll at the end of the tax year in which the credits are claimed.

The information provided by the taxpayer pursuant to subparagraphs (a) through (f) of this section shall, in and of itself, not be used as the basis for denying the tax credit.

Sec. 2. K.S.A. 74-50,132 is hereby amended to read as follows: 74-50,132. (a) For taxable years commencing after December 31, 1997, a qualified firm shall be entitled to a credit against the tax imposed by the Kansas income tax act, the premium tax or privilege fee imposed pursuant to K.S.A. 40-252, and amendments thereto or the privilege tax as measured by net income of financial institutions imposed pursuant to chapter 79, article 11 of the Kansas Statutes Annotated in an amount equal to the portion of the qualified business facility cash investment in the training and education of the firm's employees that exceeds 2% of the firm's total payroll costs. The maximum amount of the credit that may be claimed by a single corporate taxpayer in any single tax year under this section shall not exceed \$50,000. Tax credits earned by a qualified business under this section must be claimed in their entirety in the tax year eligible.

(b) For tax years commencing after December 31, 2005, any taxpayer claiming credits pursuant to this section shall, as a condition for claiming and qualifying for such credits, provide information pursuant to section

1, and amendments thereto, as part of the tax return in which such credits are claimed. Such credits may not be denied solely on the basis of the contents of the supplemental information provided.

Sec. 3. K.S.A. 2005 Supp. 79-32,153 is hereby amended to read as follows: 79-32,153. (a) For taxable years commencing after December 31, 1997, any taxpayer who shall invest in a qualified business facility, as defined in subsection (b) of K.S.A. 79-32,154, and amendments thereto, shall be allowed a credit for such investment, in an amount determined under subsection (b) against the tax imposed by the Kansas income tax act, the premium tax or privilege fees imposed pursuant to K.S.A. 40-252, and amendments thereto or the privilege tax as measured by net income of financial institutions imposed pursuant to chapter 79, article 11 of the Kansas Statutes Annotated for the taxable year during which commencement of commercial operations, as defined in subsection (f) of K.S.A. 79-32,154, and amendments thereto, occurs at such qualified business facility, and for each of the nine succeeding taxable years. No credit shall be allowed under this section unless the number of qualified business facility employees, as determined under subsection (d) of K.S.A. 79-32,154, and amendments thereto, engaged or maintained in employment at the qualified business facility as a direct result of the investment by the taxpayer for the taxable year for which the credit is claimed equals or exceeds two. Where an employee performs services for the taxpayer outside the qualified business facility, the employee shall be considered engaged or maintained in employment at the qualified business facility if (1) the employee's service performed outside the qualified business facility is incidental to the employee's service inside the qualified business facility, or (2) the base of operations or, the place from which the service is directed or controlled, is at the qualified business facility.

(b) The credit allowed by subsection (a) for any taxpayer who invests in a qualified business facility shall be a portion of the tax, but not in excess of 50% of such tax, otherwise imposed on or measured by the taxpayer's qualified business facility income, as defined in subsection (g) of K.S.A. 79-32,154, and amendments thereto, for the taxable year for which such credit is allowed. Such portion shall be an amount equal to the sum of the following:

(1) One hundred dollars for each qualified business facility employee determined under K.S.A. 79-32,154, and amendments thereto; plus
(2) one hundred dollars for each \$100,000, or major fraction thereof (which shall be deemed to be 51% or more), in qualified business facility investment as determined under K.S.A. 79-32,154, and amendments thereto.

(c) For tax years commencing after December 31, 2005, any taxpayer claiming credits pursuant to this section shall, as a condition for claiming and qualifying for such credits, provide information pursuant to section 1, and amendments thereto, as part of the tax return in which such credits are claimed. Such credits may not be denied solely on the basis of the contents of the supplemental information provided.

(d) No credit shall be allowed under this section for investment in a public utility, as such term is defined in K.S.A. 66-104, and amendments thereto.

Sec. . K.S.A. 2005 Supp. 79-32,160a is hereby amended to read as follows: 79-32,160a. (a) For taxable years commencing after December 31, 1999, any taxpayer who shall invest in a qualified business facility, as defined in subsection (b) of K.S.A. 79-32,154, and amendments thereto, and also meets the definition of a business in subsection (b) of K.S.A. 74-

50,114, and amendments thereto, shall be allowed a credit for such investment, in an amount determined under subsection (b) or (c), as the case requires, against the tax imposed by the Kansas income tax act or where the qualified business facility is the principal place from which the trade or business of the taxpayer is directed or managed and the facility has facilitated the creation of at least 20 new full-time positions, against the premium tax or privilege fees imposed pursuant to K.S.A. 40-252, and amendments thereto, or as measured by the net income of financial institutions imposed pursuant to chapter 79, article 11 of the Kansas Statutes Annotated, for the taxable year during which commencement of commercial operations, as defined in subsection (f) of K.S.A. 79-32,154, and amendments thereto, occurs at such qualified business facility. In the case of a taxpayer who meets the definition of a manufacturing business in subsection (d) of K.S.A. 74-50,114, and amendments thereto, no credit shall be allowed under this section unless the number of qualified business facility employees, as determined under subsection (d) of K.S.A. 79-32,154, and amendments thereto, engaged or maintained in employment at the qualified business facility as a direct result of the investment by the taxpayer for the taxable year for which the credit is claimed equals or exceeds two. In the case of a taxpayer who meets the definition of a nonmanufacturing business in subsection (f) of K.S.A. 74-50,114, and amendments thereto, no credit shall be allowed under this section unless the number of qualified business facility employees, as determined under subsection (d) of K.S.A. 79-32,154, and amendments thereto, engaged or maintained in employment at the qualified business facility as a direct result of the investment by the taxpayer for the taxable year for which the credit is claimed equals or exceeds five. Where an employee performs services for the taxpayer outside the qualified business facility, the employee shall be considered engaged or maintained in employment at the qualified business facility if (1) the employee's service performed outside the qualified business facility is incidental to the employee's service inside the qualified business facility, or (2) the base of operations or, the place from which the service is directed or controlled, is at the qualified business facility.

(b) The credit allowed by subsection (a) for any taxpayer who invests in a qualified business facility which is located in a designated nonmetropolitan region established under K.S.A. 74-50,116, and amendments thereto, on or after the effective date of this act, shall be a portion of the income tax imposed by the Kansas income tax act on the taxpayer's Kansas taxable income, the premium tax or privilege fees imposed pursuant to K.S.A. 40-252, and amendments thereto, or the privilege tax as measured by the net income of financial institutions imposed pursuant to chapter 79, article 11 of the Kansas Statutes Annotated, for the taxable year for which such credit is allowed, but in the case where the qualified business facility investment was made prior to January 1, 1996, not in excess of 50% of such tax. Such portion shall be an amount equal to the sum of the following:

- (1) Two thousand five hundred dollars for each qualified business facility employee determined under K.S.A. 79-32,154, and amendments thereto; plus
- (2) one thousand dollars for each \$100,000, or major fraction thereof, which shall be deemed to be 51% or more, in qualified business facility investment, as determined under K.S.A. 79-32,154, and amendments thereto.

(c) The credit allowed by subsection (a) for any taxpayer who invests in a qualified business facility, which is not located in a nonmetropolitan

region established under K.S.A. 74-50,116, and amendments thereto, and which also meets the definition of business in subsection (b) of K.S.A. 74-50,114, and amendments thereto, on or after the effective date of this act, shall be a portion of the income tax imposed by the Kansas income tax act on the taxpayer's Kansas taxable income, the premium tax or privilege fees imposed pursuant to K.S.A. 40-252, and amendments thereto, or the privilege tax as measured by the net income of financial institutions imposed pursuant to chapter 79, article 11 of the Kansas Statutes Annotated, for the taxable year for which such credit is allowed, but in the case where the qualified business facility investment was made prior to January 1, 1996, not in excess of 50% of such tax. Such portion shall be an amount equal to the sum of the following:

(1) One thousand five hundred dollars for each qualified business facility employee as determined under K.S.A. 79-32,154, and amendments thereto; and

(2) one thousand dollars for each \$100,000, or major fraction thereof, which shall be deemed to be 51% or more, in qualified business facility investment as determined under K.S.A. 79-32,154, and amendments thereto.

(d) The credit allowed by subsection (a) for each qualified business facility employee and for qualified business facility investment shall be a one-time credit. If the amount of the credit allowed under subsection (a) exceeds the tax imposed by the Kansas income tax act on the taxpayer's Kansas taxable income, the premium tax and privilege fees imposed pursuant to K.S.A. 40-252, and amendments thereto, or the privilege tax as measured by the net income of financial institutions imposed pursuant to chapter 79, article 11 of the Kansas Statutes Annotated for the taxable year, or in the case where the qualified business facility investment was made prior to January 1, 1996, 50% of such tax imposed upon the amount which exceeds such tax liability or such portion thereof may be carried over for credit in the same manner in the succeeding taxable years until the total amount of such credit is used. Except that, before the credit is allowed, a taxpayer, who meets the definition of a manufacturing business in subsection (d) of K.S.A. 74-50,114, and amendments thereto, shall recertify annually that the net increase of a minimum of two qualified business facility employees has continued to be maintained and a taxpayer, who meets the definition of a nonmanufacturing business in subsection (f) of K.S.A. 74-50,114, and amendments thereto, shall recertify annually that the net increase of a minimum of five qualified business employees has continued to be maintained.

(e) Notwithstanding the foregoing provisions of this section, any taxpayer qualified and certified under the provisions of K.S.A. 74-50,131, and amendments thereto; which, prior to making a commitment to invest in a qualified Kansas business, has filed a certificate of intent to invest in a qualified business facility in a form satisfactory to the secretary of commerce; and that has received written approval from the secretary of commerce for participation and has participated, during the tax year for which the exemption is claimed, in the Kansas industrial training, Kansas industrial retraining or the state of Kansas investments in lifelong learning program or is eligible for the tax credit established in K.S.A. 74-50,132, and amendments thereto, shall be entitled to a credit in an amount equal to 10% of that portion of the qualified business facility investment which exceeds \$50,000 in lieu of the credit provided in subsection (b)(2) or (c)(2) without regard to the number of qualified business facility employees engaged or maintained in employment at the qualified business facility. The credit allowed by this subsection shall be a one-time credit. If the

amount thereof exceeds the tax imposed by the Kansas income tax act on the taxpayer's Kansas taxable income or the premium tax or privilege fees imposed pursuant to K.S.A. 40-252, and amendments thereto, or the privilege tax as measured by net income of financial institutions imposed pursuant to chapter 79, article 11 of the Kansas Statutes Annotated for the taxable year, the amount thereof which exceeds such tax liability may be carried forward for credit in the succeeding taxable year or years until the total amount of the tax credit is used, except that no such tax credit shall be carried forward for deduction after the 10th taxable year succeeding the taxable year in which such credit initially was claimed and no carry forward shall be allowed for deduction in any succeeding taxable year unless the taxpayer continued to be qualified and was recertified for such succeeding taxable year pursuant to K.S.A. 74-50,131, and amendments thereto.

(f) For tax years commencing after December 31, 2005, any taxpayer claiming credits pursuant to this section shall, as a condition for claiming and qualifying for such credits, provide information pursuant to section 1, and amendments thereto, as part of the tax return in which such credits are claimed. Such credits may not be denied solely on the basis of the contents of the supplemental information provided.

*(g) This section and K.S.A. 79-32,160b, and amendments thereto, shall be part of and supplemental to the job expansion and investment credit act of 1976 and acts amendatory thereof and supplemental thereto. Sec. 5. K.S.A. 74-50,132 and K.S.A. 2005 Supp. 79-32,153 and 79-32,160a are hereby repealed.
Sec. 6. This act shall take effect and be in force from and after its publication in the statute book.*



K A N S A S

JOAN WAGNON, SECRETARY

DEPARTMENT OF REVENUE
POLICY AND RESEARCH

KATHLEEN SEBELIUS, GOVERNOR

February 21, 2006

TO: Chris Courtwright
Legislative Research

FROM: Steve Neske
Financial Economist

RE: Revised Fiscal Impact Estimate for SB438

Given Senator Donovan's concerns over the accuracy of the original fiscal impact estimate for the introduced version of Senate Bill 438, I decided to start from scratch. I'm sorry to say my original estimates were significantly low with regard to the impact of the lowering of the assessment rate from 20% to 12% over the 5 year time span covered by the bill. The estimates related to the effect of the school levy phase-in also were affected by the assessment rate effect changes.

**CURRENT LAW REVENUE PROJECTION
(in millions)**

	2007	2008	2009	2010	2011
Est. Tax	\$360.4	\$379.0	\$397.6	\$416.2	\$434.8

SB438 REVENUE PROJECTION W/ASSESSMENT RATE CHANGE (in millions)

	2007	2008	2009	2010	2011	
	19%	18%	16%	14%	12%	
Est. Tax	\$342.9	\$342.1	\$320.2	\$294.5	\$265.1	
Rev. Loss	(\$17.5)	(\$36.9)	(\$77.4)	(\$121.7)	(\$169.7)	(\$423.2)

DOCKING STATE OFFICE BUILDING, 915 SW HARRISON ST., TOPEKA, KS 66612-1588
Voice 785-296-3081 Fax 785-296-7928 <http://www.ksrevenue.org/>

Assessment & Taxation
Date 2-23-06
Attachment # 2

SB438 REVENUE PROJECTION W/SCHOOL LEVY INCREASE
(in millions)

	2007 N/A	2008 5 mills	2009 10 mills	2010 15 mills	2011 20 mills	
Est. Tax		\$17.4	\$32.3	\$44.3	\$52.8	\$146.8

I have also attached a spreadsheet showing the estimated county by county effect of the two changes contained within the bill.

If I can be of further assistance, please let me know. Again, I apologize of the inaccurate estimates previously provided.

Mtr Veh Tax SB438
Est. Cnty Impact

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	A	D	E	F	G	H	I	J	K	L	M
1	COUNTY	2007 ESTIMATED	2008 ESTIMATED	2008 IMPACT	2008 NET		2009 ESTIMATED	2009 IMPACT	2009 NET		2010 ESTIMATED
2		IMPACT	IMPACT	ADDED 5 MILLS	IMPACT		IMPACT	ADDED 10 MILLS	IMPACT		IMPACT
3		19% Ass. Rate	18% Ass. Rate				16% Ass. Rate				14% Ass. Rate
4											
5											
6	ALLEN	(\$87,740)	(\$185,005)	\$87,238	(\$97,767)		(\$388,060)	\$161,942	(\$226,118)		(\$610,167)
7	ANDERSON	(\$52,203)	(\$110,074)	\$51,905	(\$58,169)		(\$230,887)	\$96,352	(\$134,535)		(\$363,036)
8	ATCHISON	(\$92,645)	(\$195,348)	\$92,115	(\$103,233)		(\$409,754)	\$170,995	(\$238,758)		(\$644,277)
9	BARBER	(\$38,615)	(\$81,422)	\$38,394	(\$43,028)		(\$170,787)	\$71,272	(\$99,516)		(\$268,538)
10	BARTON	(\$225,444)	(\$475,364)	\$224,155	(\$251,208)		(\$997,104)	\$416,104	(\$581,000)		(\$1,567,799)
11	BOURBON	(\$93,494)	(\$197,139)	\$92,960	(\$104,179)		(\$413,512)	\$172,564	(\$240,948)		(\$650,186)
12	BROWN	(\$52,792)	(\$111,317)	\$52,491	(\$58,826)		(\$233,494)	\$97,440	(\$136,054)		(\$367,134)
13	BUTLER	(\$456,725)	(\$963,038)	\$454,115	(\$508,922)		(\$2,020,031)	\$842,984	(\$1,177,046)		(\$3,176,198)
14	CHASE	(\$17,728)	(\$37,380)	\$17,627	(\$19,754)		(\$78,408)	\$32,721	(\$45,687)		(\$123,284)
15	CHAUTAUQUA	(\$26,684)	(\$56,265)	\$26,531	(\$29,733)		(\$118,018)	\$49,251	(\$68,768)		(\$185,566)
16	CHEROKEE	(\$93,233)	(\$196,588)	\$92,700	(\$103,888)		(\$412,355)	\$172,081	(\$240,274)		(\$648,367)
17	CHEYENNE	(\$16,105)	(\$33,957)	\$16,012	(\$17,945)		(\$71,228)	\$29,724	(\$41,504)		(\$111,895)
18	CLARK	(\$21,332)	(\$44,981)	\$21,210	(\$23,770)		(\$94,350)	\$39,373	(\$54,977)		(\$148,351)
19	CLAY	(\$57,630)	(\$121,518)	\$57,301	(\$64,217)		(\$254,891)	\$106,369	(\$148,522)		(\$400,778)
20	CLOUD	(\$71,120)	(\$149,963)	\$70,714	(\$79,249)		(\$314,556)	\$131,268	(\$183,288)		(\$494,592)
21	COFFEY	(\$33,944)	(\$71,574)	\$33,750	(\$37,824)		(\$150,131)	\$62,651	(\$87,479)		(\$236,058)
22	COMMANCHE	(\$13,886)	(\$29,279)	\$13,807	(\$15,473)		(\$61,415)	\$25,629	(\$35,786)		(\$96,567)
23	COWLEY	(\$218,239)	(\$460,173)	\$216,992	(\$243,181)		(\$965,242)	\$402,808	(\$562,434)		(\$1,517,699)
24	CRAWFORD	(\$186,604)	(\$393,468)	\$185,538	(\$207,930)		(\$825,323)	\$344,418	(\$480,905)		(\$1,297,698)
25	DECATUR	(\$21,511)	(\$45,358)	\$21,389	(\$23,970)		(\$95,142)	\$39,704	(\$55,438)		(\$149,597)
26	DICKINSON	(\$120,546)	(\$254,180)	\$119,857	(\$134,323)		(\$533,159)	\$222,494	(\$310,665)		(\$838,313)
27	DONIPHAN	(\$35,187)	(\$74,193)	\$34,985	(\$39,208)		(\$155,625)	\$64,944	(\$90,681)		(\$244,697)
28	DOUGLAS	(\$474,634)	(\$1,000,800)	\$471,922	(\$528,878)		(\$2,099,238)	\$876,039	(\$1,223,200)		(\$3,300,740)
29	EDWARDS	(\$25,157)	(\$53,046)	\$25,013	(\$28,032)		(\$111,267)	\$46,433	(\$64,834)		(\$174,951)
30	ELK	(\$18,556)	(\$39,126)	\$18,450	(\$20,676)		(\$82,069)	\$34,248	(\$47,820)		(\$129,041)
31	ELLIS	(\$171,998)	(\$362,671)	\$171,015	(\$191,655)		(\$760,724)	\$317,460	(\$443,264)		(\$1,196,125)
32	ELLSWORTH	(\$47,975)	(\$101,160)	\$47,701	(\$53,458)		(\$212,189)	\$88,549	(\$123,640)		(\$333,635)
33	FINNEY	(\$190,828)	(\$402,374)	\$189,737	(\$212,636)		(\$844,003)	\$352,213	(\$491,790)		(\$1,327,069)
34	FORD	(\$225,982)	(\$476,498)	\$224,690	(\$251,808)		(\$999,485)	\$417,098	(\$582,387)		(\$1,571,541)
35	FRANKLIN	(\$162,043)	(\$341,679)	\$161,117	(\$180,562)		(\$716,692)	\$299,084	(\$417,607)		(\$1,126,891)
36	GEARY	(\$131,412)	(\$277,091)	\$130,661	(\$146,430)		(\$581,216)	\$242,549	(\$338,667)		(\$913,875)
37	GOVE	(\$19,482)	(\$41,080)	\$19,371	(\$21,709)		(\$86,168)	\$35,959	(\$50,209)		(\$135,486)
38	GRAHAM	(\$22,310)	(\$47,043)	\$22,183	(\$24,860)		(\$98,675)	\$41,178	(\$57,497)		(\$155,151)

KANSAS DEPARTMENT OF REVENUE
OFFICE OF POLICY RESEARCH

2

Mtr Veh Tax SB438
Est. Cnty Impact

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	N	O	P	Q	R	S	T
1	2010 IMPACT	2010 NET		2011 ESTIMATED	2011 IMPACT	2011 NET	
2	ADDED 15 MILLS	IMPACT		IMPACT	ADDED 20 MILLS	IMPACT	
3				12% Ass. Rate			
4							
5							
6	\$221,856	(\$388,311)		(\$850,824)	\$264,723	(\$586,101)	
7	\$132,000	(\$231,037)		(\$506,222)	\$157,505	(\$348,717)	
8	\$234,258	(\$410,019)		(\$898,388)	\$279,522	(\$618,866)	
9	\$97,640	(\$170,898)		(\$374,453)	\$116,506	(\$257,946)	
10	\$570,050	(\$997,749)		(\$2,186,158)	\$680,195	(\$1,505,963)	
11	\$236,407	(\$413,779)		(\$906,628)	\$282,086	(\$624,542)	
12	\$133,490	(\$233,644)		(\$511,936)	\$159,282	(\$352,654)	
13	\$1,154,863	(\$2,021,336)		(\$4,428,931)	\$1,378,005	(\$3,050,925)	
14	\$44,826	(\$78,458)		(\$171,909)	\$53,487	(\$118,422)	
15	\$67,472	(\$118,095)		(\$258,756)	\$80,509	(\$178,247)	
16	\$235,746	(\$412,621)		(\$904,091)	\$281,296	(\$622,795)	
17	\$40,721	(\$71,274)		(\$156,168)	\$48,590	(\$107,578)	
18	\$53,940	(\$94,411)		(\$206,863)	\$64,363	(\$142,500)	
19	\$145,723	(\$255,056)		(\$558,850)	\$173,879	(\$384,971)	
20	\$179,833	(\$314,759)		(\$689,665)	\$214,581	(\$475,085)	
21	\$85,830	(\$150,227)		(\$329,162)	\$102,415	(\$226,747)	
22	\$35,112	(\$61,455)		(\$134,654)	\$41,896	(\$92,758)	
23	\$551,834	(\$965,865)		(\$2,116,299)	\$658,460	(\$1,457,839)	
24	\$471,842	(\$825,856)		(\$1,809,526)	\$563,011	(\$1,246,515)	
25	\$54,393	(\$95,204)		(\$208,600)	\$64,903	(\$143,697)	
26	\$304,810	(\$533,503)		(\$1,168,954)	\$363,705	(\$805,249)	
27	\$88,972	(\$155,725)		(\$341,209)	\$106,163	(\$235,046)	
28	\$1,200,146	(\$2,100,594)		(\$4,602,593)	\$1,432,039	(\$3,170,555)	
29	\$63,612	(\$111,339)		(\$243,953)	\$75,903	(\$168,050)	
30	\$46,919	(\$82,122)		(\$179,936)	\$55,985	(\$123,951)	
31	\$434,910	(\$761,215)		(\$1,667,892)	\$518,943	(\$1,148,948)	
32	\$121,309	(\$212,326)		(\$465,225)	\$144,749	(\$320,476)	
33	\$482,521	(\$844,548)		(\$1,850,482)	\$575,754	(\$1,274,728)	
34	\$571,411	(\$1,000,130)		(\$2,191,376)	\$681,819	(\$1,509,558)	
35	\$409,736	(\$717,155)		(\$1,571,351)	\$488,906	(\$1,082,445)	
36	\$332,284	(\$581,591)		(\$1,274,319)	\$396,488	(\$877,831)	
37	\$49,263	(\$86,224)		(\$188,924)	\$58,781	(\$130,142)	
38	\$56,413	(\$98,738)		(\$216,345)	\$67,313	(\$149,032)	

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Mtr Veh Tax SB438
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1	A	D	E	F	G	H	I	J	K	L	M
2	COUNTY	2007 ESTIMATED IMPACT	2008 ESTIMATED IMPACT	2008 IMPACT ADDED 5 MILLS	2008 NET IMPACT		2009 ESTIMATED IMPACT	2009 IMPACT ADDED 10 MILLS	2009 NET IMPACT		2010 ESTIMATED IMPACT
3		19% Ass. Rate	18% Ass. Rate				16% Ass. Rate				14% Ass. Rate
39	GRANT	(\$37,271)	(\$78,588)	\$37,058	(\$41,530)		(\$164,842)	\$68,791	(\$96,052)		(\$259,190)
40	GRAY	(\$46,698)	(\$98,467)	\$46,432	(\$52,035)		(\$206,540)	\$86,192	(\$120,348)		(\$324,754)
41	GREELEY	(\$13,905)	(\$29,320)	\$13,826	(\$15,494)		(\$61,501)	\$25,665	(\$35,836)		(\$96,701)
42	GREENWOOD	(\$50,769)	(\$107,050)	\$50,479	(\$56,571)		(\$224,543)	\$93,705	(\$130,838)		(\$353,060)
43	HAMILTON	(\$18,374)	(\$38,743)	\$18,269	(\$20,474)		(\$81,266)	\$33,913	(\$47,353)		(\$127,779)
44	HARPER	(\$56,063)	(\$118,213)	\$55,743	(\$62,471)		(\$247,960)	\$103,477	(\$144,483)		(\$389,880)
45	HARVEY	(\$189,820)	(\$400,249)	\$188,735	(\$211,514)		(\$839,547)	\$350,354	(\$489,193)		(\$1,320,063)
46	HASKELL	(\$21,442)	(\$45,213)	\$21,320	(\$23,893)		(\$94,837)	\$39,577	(\$55,260)		(\$149,117)
47	HODGEMEN	(\$17,790)	(\$37,511)	\$17,688	(\$19,823)		(\$78,682)	\$32,835	(\$45,847)		(\$123,715)
48	JACKSON	(\$75,115)	(\$158,386)	\$74,686	(\$83,700)		(\$332,224)	\$138,641	(\$193,583)		(\$522,373)
49	JEFFERSON	(\$125,427)	(\$264,471)	\$124,710	(\$139,761)		(\$554,745)	\$231,502	(\$323,243)		(\$872,254)
50	JEWELL	(\$24,220)	(\$51,070)	\$24,082	(\$26,988)		(\$107,122)	\$44,703	(\$62,419)		(\$168,433)
51	JOHNSON	(\$3,791,634)	(\$7,994,931)	\$3,769,967	(\$4,224,963)		(\$16,769,855)	\$6,998,273	(\$9,771,582)		(\$26,368,105)
52	KEARNY	(\$19,276)	(\$40,646)	\$19,166	(\$21,479)		(\$85,257)	\$35,579	(\$49,678)		(\$134,053)
53	KINGMAN	(\$59,931)	(\$126,368)	\$59,588	(\$66,780)		(\$265,065)	\$110,615	(\$154,450)		(\$416,775)
54	KIOWA	(\$23,461)	(\$49,469)	\$23,327	(\$26,142)		(\$103,764)	\$43,302	(\$60,462)		(\$163,153)
55	LABETTE	(\$135,790)	(\$286,322)	\$135,014	(\$151,308)		(\$600,578)	\$250,629	(\$349,949)		(\$944,319)
56	LANE	(\$17,160)	(\$36,182)	\$17,062	(\$19,121)		(\$75,894)	\$31,672	(\$44,223)		(\$119,333)
57	LEAVENWORTH	(\$432,993)	(\$912,997)	\$430,519	(\$482,478)		(\$1,915,066)	\$799,181	(\$1,115,885)		(\$3,011,157)
58	LINCOLN	(\$24,926)	(\$52,558)	\$24,784	(\$27,775)		(\$110,244)	\$46,006	(\$64,238)		(\$173,343)
59	LINN	(\$51,073)	(\$107,692)	\$50,781	(\$56,910)		(\$225,890)	\$94,267	(\$131,623)		(\$355,178)
60	LOGAN	(\$22,748)	(\$47,967)	\$22,618	(\$25,348)		(\$100,613)	\$41,987	(\$58,626)		(\$158,198)
61	LYON	(\$203,347)	(\$428,772)	\$202,185	(\$226,587)		(\$899,375)	\$375,321	(\$524,055)		(\$1,414,134)
62	MARION	(\$74,408)	(\$156,894)	\$73,983	(\$82,911)		(\$329,095)	\$137,335	(\$191,759)		(\$517,452)
63	MARSHALL	(\$68,705)	(\$144,869)	\$68,312	(\$76,557)		(\$303,872)	\$126,810	(\$177,063)		(\$477,794)
64	MCPHERSON	(\$186,834)	(\$393,953)	\$185,766	(\$208,187)		(\$826,340)	\$344,842	(\$481,498)		(\$1,299,297)
65	MEADE	(\$27,198)	(\$57,349)	\$27,043	(\$30,306)		(\$120,293)	\$50,200	(\$70,093)		(\$189,143)
66	MIAMI	(\$209,143)	(\$440,993)	\$207,948	(\$233,045)		(\$925,009)	\$386,018	(\$538,991)		(\$1,454,440)
67	MITCHELL	(\$51,988)	(\$109,621)	\$51,691	(\$57,930)		(\$229,937)	\$95,955	(\$133,981)		(\$361,541)
68	MONTGOMERY	(\$230,791)	(\$486,640)	\$229,472	(\$257,167)		(\$1,020,756)	\$425,974	(\$594,782)		(\$1,604,987)
69	MORRIS	(\$33,739)	(\$71,142)	\$33,546	(\$37,595)		(\$149,224)	\$62,273	(\$86,951)		(\$234,632)
70	MORTON	(\$17,808)	(\$37,549)	\$17,706	(\$19,843)		(\$78,761)	\$32,868	(\$45,893)		(\$123,840)
71	NEMAHA	(\$62,529)	(\$131,847)	\$62,172	(\$69,675)		(\$276,557)	\$115,411	(\$161,146)		(\$434,844)
72	NEOSHO	(\$128,250)	(\$270,425)	\$127,517	(\$142,908)		(\$567,233)	\$236,714	(\$330,519)		(\$891,890)
73	NESS	(\$29,166)	(\$61,499)	\$29,000	(\$32,500)		(\$128,998)	\$53,833	(\$75,166)		(\$202,830)

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	N	O	P	Q	R	S	T
1	2010 IMPACT	2010 NET		2011 ESTIMATED	2011 IMPACT	2011 NET	
2	ADDED 16 MILLS	IMPACT		IMPACT	ADDED 20 MILLS	IMPACT	
3				12% Ass. Rate			
39	\$94,241	(\$164,949)		(\$361,418)	\$112,451	(\$248,967)	
40	\$118,080	(\$206,674)		(\$452,841)	\$140,896	(\$311,945)	
41	\$35,160	(\$61,540)		(\$134,841)	\$41,954	(\$92,887)	
42	\$128,372	(\$224,688)		(\$492,312)	\$153,177	(\$339,135)	
43	\$46,460	(\$81,319)		(\$178,177)	\$55,437	(\$122,739)	
44	\$141,760	(\$248,120)		(\$543,654)	\$169,151	(\$374,503)	
45	\$479,973	(\$840,089)		(\$1,840,712)	\$572,714	(\$1,267,998)	
46	\$54,219	(\$94,898)		(\$207,930)	\$64,695	(\$143,235)	
47	\$44,983	(\$78,732)		(\$172,510)	\$53,674	(\$118,836)	
48	\$189,934	(\$332,439)		(\$728,403)	\$226,633	(\$501,770)	
49	\$317,151	(\$555,103)		(\$1,216,282)	\$378,431	(\$837,851)	
50	\$61,242	(\$107,191)		(\$234,865)	\$73,075	(\$161,790)	
51	\$9,587,417	(\$16,780,688)		(\$36,768,015)	\$11,439,901	(\$25,328,114)	
52	\$48,742	(\$85,312)		(\$186,925)	\$58,159	(\$128,766)	
53	\$151,539	(\$265,236)		(\$581,156)	\$180,819	(\$400,337)	
54	\$59,322	(\$103,831)		(\$227,503)	\$70,785	(\$156,718)	
55	\$343,354	(\$600,966)		(\$1,316,771)	\$409,696	(\$907,074)	
56	\$43,389	(\$75,943)		(\$166,399)	\$51,773	(\$114,626)	
57	\$1,094,854	(\$1,916,303)		(\$4,198,795)	\$1,306,402	(\$2,892,393)	
58	\$63,027	(\$110,315)		(\$241,711)	\$75,205	(\$166,506)	
59	\$129,142	(\$226,036)		(\$495,265)	\$154,095	(\$341,169)	
60	\$57,521	(\$100,678)		(\$220,594)	\$68,635	(\$151,959)	
61	\$514,178	(\$899,956)		(\$1,971,886)	\$613,527	(\$1,358,359)	
62	\$188,145	(\$329,307)		(\$721,542)	\$224,499	(\$497,043)	
63	\$173,726	(\$304,069)		(\$666,242)	\$207,293	(\$458,950)	
64	\$472,423	(\$826,874)		(\$1,811,757)	\$563,705	(\$1,248,052)	
65	\$68,772	(\$120,371)		(\$263,744)	\$82,061	(\$181,683)	
66	\$528,833	(\$925,607)		(\$2,028,089)	\$631,014	(\$1,397,075)	
67	\$131,456	(\$230,085)		(\$604,137)	\$156,856	(\$347,281)	
68	\$583,572	(\$1,021,416)		(\$2,238,014)	\$696,330	(\$1,541,685)	
69	\$85,312	(\$149,320)		(\$327,174)	\$101,796	(\$225,378)	
70	\$45,028	(\$78,812)		(\$172,685)	\$53,729	(\$118,956)	
71	\$158,109	(\$276,735)		(\$806,352)	\$188,659	(\$417,694)	
72	\$324,290	(\$567,599)		(\$1,243,662)	\$386,950	(\$856,712)	
73	\$73,749	(\$129,082)		(\$282,829)	\$87,999	(\$194,831)	

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1	COUNTY	2007 ESTIMATED	2008 ESTIMATED	2008 IMPACT	2008 NET		2009 ESTIMATED	2009 IMPACT	2009 NET		2010 ESTIMATED
2		IMPACT	IMPACT	ADDED 5 MILLS	IMPACT		IMPACT	ADDED 10 MILLS	IMPACT		IMPACT
3		19% Ass. Rate	18% Ass. Rate				16% Ass. Rate				14% Ass. Rate
74	NORTON	(\$33,966)	(\$71,619)	\$33,772	(\$37,847)		(\$150,225)	\$62,691	(\$87,534)		(\$236,206)
75	OSAGE	(\$91,880)	(\$193,735)	\$91,355	(\$102,380)		(\$406,370)	\$169,583	(\$236,787)		(\$638,957)
76	OSBORNE	(\$31,278)	(\$65,953)	\$31,100	(\$34,853)		(\$138,340)	\$57,731	(\$80,609)		(\$217,519)
77	OTTAWA	(\$42,599)	(\$89,822)	\$42,355	(\$47,467)		(\$188,408)	\$78,625	(\$109,783)		(\$296,243)
78	PAWNEE	(\$53,210)	(\$112,197)	\$52,906	(\$59,291)		(\$235,340)	\$98,210	(\$137,130)		(\$370,037)
79	PHILLIPS	(\$40,779)	(\$85,986)	\$40,546	(\$45,440)		(\$180,361)	\$75,267	(\$105,094)		(\$283,591)
80	POTTAWATOMIE	(\$81,173)	(\$171,159)	\$80,709	(\$90,450)		(\$359,017)	\$149,822	(\$209,195)		(\$564,501)
81	PRATT	(\$83,623)	(\$176,326)	\$83,146	(\$93,180)		(\$369,854)	\$154,345	(\$215,509)		(\$581,541)
82	RAWLINS	(\$27,107)	(\$57,156)	\$26,952	(\$30,205)		(\$119,889)	\$50,031	(\$69,858)		(\$188,507)
83	RENO	(\$422,613)	(\$891,111)	\$420,199	(\$470,912)		(\$1,869,159)	\$780,024	(\$1,089,135)		(\$2,938,975)
84	REPUBLIC	(\$41,862)	(\$88,269)	\$41,623	(\$46,646)		(\$185,149)	\$77,265	(\$107,884)		(\$291,119)
85	RICE	(\$76,662)	(\$161,647)	\$76,224	(\$85,423)		(\$339,064)	\$141,496	(\$197,568)		(\$533,128)
86	RILEY	(\$261,387)	(\$551,152)	\$259,893	(\$291,259)		(\$1,156,075)	\$482,445	(\$673,630)		(\$1,817,757)
87	ROOKS	(\$43,116)	(\$90,914)	\$42,870	(\$48,044)		(\$190,698)	\$79,581	(\$111,117)		(\$299,844)
88	RUSH	(\$26,439)	(\$55,748)	\$26,288	(\$29,460)		(\$116,934)	\$48,798	(\$68,136)		(\$183,861)
89	RUSSELL	(\$60,731)	(\$128,056)	\$60,384	(\$67,672)		(\$268,604)	\$112,092	(\$156,512)		(\$422,341)
90	SALINE	(\$299,200)	(\$630,885)	\$297,491	(\$333,395)		(\$1,323,320)	\$552,238	(\$771,082)		(\$2,080,725)
91	SCOTT	(\$42,866)	(\$90,387)	\$42,621	(\$47,765)		(\$189,592)	\$79,119	(\$110,473)		(\$298,105)
92	SEDGWICK	(\$2,686,869)	(\$5,665,455)	\$2,671,516	(\$2,993,940)		(\$11,883,638)	\$4,959,193	(\$6,924,446)		(\$18,685,255)
93	SEWARD	(\$108,695)	(\$229,192)	\$108,074	(\$121,118)		(\$480,744)	\$200,621	(\$280,123)		(\$755,898)
94	SHAWNEE	(\$1,184,783)	(\$2,498,199)	\$1,178,013	(\$1,320,187)		(\$5,240,125)	\$2,186,771	(\$3,053,355)		(\$8,239,318)
95	SHERIDAN	(\$20,995)	(\$44,269)	\$20,875	(\$23,394)		(\$92,857)	\$38,750	(\$54,107)		(\$146,004)
96	SHERMAN	(\$39,921)	(\$84,176)	\$39,693	(\$44,483)		(\$176,564)	\$73,682	(\$102,882)		(\$277,620)
97	SMITH	(\$31,053)	(\$65,478)	\$30,876	(\$34,602)		(\$137,343)	\$57,315	(\$80,028)		(\$215,952)
98	STAFFORD	(\$36,167)	(\$76,260)	\$35,960	(\$40,300)		(\$159,961)	\$66,754	(\$93,207)		(\$251,515)
99	STANTON	(\$14,756)	(\$31,114)	\$14,672	(\$16,442)		(\$65,263)	\$27,235	(\$38,028)		(\$102,617)
100	STEVENS	(\$21,116)	(\$44,525)	\$20,996	(\$23,530)		(\$93,394)	\$38,975	(\$54,420)		(\$146,849)
101	SUMNER	(\$180,725)	(\$381,072)	\$179,693	(\$201,380)		(\$799,322)	\$333,567	(\$465,755)		(\$1,256,815)
102	THOMAS	(\$58,017)	(\$122,334)	\$57,686	(\$64,648)		(\$256,602)	\$107,083	(\$149,519)		(\$403,469)
103	TREGO	(\$24,157)	(\$50,936)	\$24,018	(\$26,917)		(\$106,841)	\$44,586	(\$62,255)		(\$167,991)
104	WABAUNSEE	(\$44,140)	(\$93,073)	\$43,888	(\$49,185)		(\$195,225)	\$81,470	(\$113,755)		(\$306,963)
105	WALLACE	(\$10,366)	(\$21,858)	\$10,307	(\$11,551)		(\$45,849)	\$19,133	(\$26,716)		(\$72,091)
106	WASHINGTON	(\$43,692)	(\$92,128)	\$43,443	(\$48,686)		(\$193,244)	\$80,643	(\$112,601)		(\$303,848)
107	WICHITA	(\$19,802)	(\$41,754)	\$19,689	(\$22,065)		(\$87,581)	\$36,549	(\$51,032)		(\$137,708)
108	WILSON	(\$57,640)	(\$121,539)	\$57,311	(\$64,228)		(\$254,935)	\$106,387	(\$148,547)		(\$400,847)

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	N	O	P	Q	R	S	T
1	2010 IMPACT	2010 NET		2011 ESTIMATED	2011 IMPACT	2011 NET	
2	ADDED 15 MILLS	IMPACT		IMPACT	ADDED 20 MILLS	IMPACT	
3				12% Ass. Rate			
74	\$85,884	(\$150,322)		(\$329,369)	\$102,479	(\$226,890)	
75	\$232,324	(\$406,633)		(\$890,969)	\$277,214	(\$613,755)	
76	\$79,090	(\$138,429)		(\$303,311)	\$94,371	(\$208,940)	
77	\$107,714	(\$188,529)		(\$413,085)	\$128,526	(\$284,559)	
78	\$134,545	(\$235,492)		(\$515,984)	\$160,542	(\$355,442)	
79	\$103,114	(\$180,478)		(\$395,443)	\$123,037	(\$272,406)	
80	\$205,252	(\$359,249)		(\$787,148)	\$244,911	(\$542,237)	
81	\$211,448	(\$370,093)		(\$810,908)	\$252,304	(\$558,604)	
82	\$68,541	(\$119,966)		(\$262,857)	\$81,785	(\$181,072)	
83	\$1,068,608	(\$1,870,367)		(\$4,098,143)	\$1,275,085	(\$2,823,058)	
84	\$105,851	(\$185,268)		(\$405,940)	\$126,303	(\$279,637)	
85	\$193,845	(\$339,283)		(\$743,400)	\$231,300	(\$512,101)	
86	\$660,935	(\$1,156,822)		(\$2,534,703)	\$788,641	(\$1,746,062)	
87	\$109,023	(\$190,821)		(\$418,106)	\$130,088	(\$288,018)	
88	\$66,852	(\$117,010)		(\$256,379)	\$79,769	(\$176,610)	
89	\$153,563	(\$268,778)		(\$588,917)	\$183,234	(\$405,683)	
90	\$756,550	(\$1,324,175)		(\$2,901,389)	\$902,730	(\$1,998,658)	
91	\$108,391	(\$189,714)		(\$415,681)	\$129,334	(\$286,347)	
92	\$6,793,940	(\$11,891,315)		(\$26,054,953)	\$8,106,668	(\$17,948,286)	
93	\$274,844	(\$481,054)		(\$1,054,034)	\$327,949	(\$726,085)	
94	\$2,995,808	(\$5,243,510)		(\$11,489,008)	\$3,574,659	(\$7,914,349)	
95	\$53,087	(\$92,917)		(\$203,590)	\$63,344	(\$140,245)	
96	\$100,943	(\$176,678)		(\$387,117)	\$120,447	(\$266,671)	
97	\$78,520	(\$137,432)		(\$301,126)	\$93,691	(\$207,434)	
98	\$91,451	(\$160,064)		(\$350,715)	\$109,121	(\$241,595)	
99	\$37,311	(\$65,305)		(\$143,090)	\$44,521	(\$98,569)	
100	\$53,394	(\$93,455)		(\$204,768)	\$63,711	(\$141,057)	
101	\$456,977	(\$799,839)		(\$1,752,519)	\$545,274	(\$1,207,245)	
102	\$146,701	(\$256,768)		(\$562,602)	\$175,046	(\$387,556)	
103	\$61,081	(\$106,910)		(\$234,249)	\$72,884	(\$161,366)	
104	\$111,611	(\$195,351)		(\$428,033)	\$133,177	(\$294,856)	
105	\$26,212	(\$45,879)		(\$100,525)	\$31,277	(\$69,248)	
106	\$110,479	(\$193,369)		(\$423,690)	\$131,826	(\$291,864)	
107	\$50,070	(\$87,638)		(\$192,022)	\$59,745	(\$132,277)	
108	\$145,748	(\$255,099)		(\$558,946)	\$173,909	(\$385,037)	

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Mtr Veh Tax SB438
Est. Cnty Impact

	A	D	E	F	G	H	I	J	K	L	M
1	COUNTY	2007 ESTIMATED	2008 ESTIMATED	2008 IMPACT	2008 NET		2009 ESTIMATED	2009 IMPACT	2009 NET		2010 ESTIMATED
2		IMPACT	IMPACT	ADDED 5 MILLS	IMPACT		IMPACT	ADDED 10 MILLS	IMPACT		IMPACT
3		19% Ass. Rate	18% Ass. Rate				16% Ass. Rate				14% Ass. Rate
109	WOODSON	(\$22,895)	(\$48,276)	\$22,764	(\$25,512)		(\$101,262)	\$42,258	(\$59,004)		(\$159,220)
110	WYANDOTTE	(\$1,030,141)	(\$2,172,127)	\$1,024,255	(\$1,147,872)		(\$4,556,168)	\$1,901,347	(\$2,654,822)		(\$7,163,897)
111											
112	TOTAL	(\$17,500,000)	(\$36,900,000)	\$17,400,000	(\$19,500,000)		(\$77,400,000)	\$32,300,000	(\$45,100,000)		(\$121,700,000)

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Mtr Veh Tax SB438
Est. Crnty Impact

	N	O	P	Q	R	S	T
1	2010 IMPACT	2010 NET		2011 ESTIMATED	2011 IMPACT	2011 NET	
2	ADDED 15 MILLS	IMPACT		IMPACT	ADDED 20 MILLS	IMPACT	
3				12% Ass. Rate			
109	\$57,892	(\$101,328)		(\$222,019)	\$69,078	(\$152,940)	
110	\$2,604,786	(\$4,559,111)		(\$9,989,428)	\$3,108,084	(\$6,881,344)	
111							
112	\$44,250,000	(\$77,450,000)		(\$169,700,000)	\$52,800,000	(\$116,900,000)	

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