

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Kenny Wilk at 9:00 A.M. on February 15, 2008 in Room 519-S of the Capitol.

All members were present except:

Representative King- Excused  
Representative Dillmore - Excused  
Representative Holland - Excused  
Representative Peck - Excused  
Representative Davis - Excused

Committee staff present:

Chris Courtwright, Legislative Research Department  
Gordon Self, Office of Revisor of Statutes  
Ryan Hoffman, Legislative Research Department  
Scott Wells, Office of Revisor of Statutes  
Rose Marie Glatt, Committee Secretary

Conferees appearing before the committee:

Corrie Edwards, KS Health Consumer Coalition  
Natalie Bright, Wichita Independent Business Association  
Ken Daniels, Kansas Small Biz.com  
Rachel J. Smit, KS Health Institute  
\*Written only  
\*Derrick Sontag, NFIB State Director  
\*Marlee Carpenter, KS Chamber of Commerce

Others attending:

See attached list.

It was noted that minutes from the January 28, 29, 30, 31 and February 1, 2008 meetings were sent electronically to the Committee on February 8 and, by consensus, approved on February 15, 2008.

Chairman Wilk introduced guests in attendance: William Wilk, Chairman Wilk's son and Joseph Gast, Kathleen Beavers', grandson.

**HB 2729 - An act concerning income taxation; relating to deductions; medical care expenses**

Gordon Self briefed the committee on the bill. **HB 2729** would allow taxpayers, for Kansas income tax purposes, to subtract from their federal adjusted gross income any medical care expenses that are not compensated by insurance or other payments. The medical care expenses could be for the taxpayer, the taxpayer's spouse, or a dependent of the taxpayer. Any medical care expense that was claimed as an itemized deduction for federal income tax purposes would not qualify. The Department of Revenue estimates that **HB 2729** would decrease State General Fund tax receipts by \$80.0 million in FY 2009. He said there appears to be a difference between the current fiscal note and the intent of the bill and additional language may be needed to bring the fiscal note into compliance.

The Chairman said the intent of the bill is to treat all taxpayers equally. This is the first attempt to fix the disparity. He suggested the committee listen to conferees as they work through this bill in order to present a product that will help level the playing field for taxpayers.

Rachel J. Smit, KS Health Institute, provided slides from a power point presentation that gave the background on the Cogan, Hubbard and Kessler proposal; a full deduction of out-of-pocket medical expenses on federal income taxers if insurance is purchased. The presentation covered: Overview of tax expenditures for health care system; Incentives created by tax expenditures; and Overview of policy debate about proposal to allow full deduction of medical expenses on federal income taxes (Attachment 1). Her testimony included charts and data on health benefit costs at the federal level, family unit and employee levels. She explained the theory behind and evidence created by health benefit tax expenditures. She reviewed: 1) Classic RAND

CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on February 15, 2008 in Room 519-S of the Capitol.

study, 2) Cogan, Hubbard and Kessler's proposal and the pros and cons of that proposal, and 3) She outlined other potential impacts and costs of their proposal.

Corrie Edwards, KS Health Consumer Coalition, testified their coalition supports this proposal for the following reasons: 1) Kansans need relief from medical care expenditures that are not compensated by insurance; 2) Kansans have a significant amount of medical care expenditures that are related to a spouse and/or their children. They said this proposal is one step the Kansas Legislature can take that directly impacts the cost of health care for taxpaying, hard-working Kansas families (Attachment 2).

Natalie Bright, Wichita Independent Business Association, said this bill would help businesses owned by sole proprietors. They surveyed their members to find out what was going to be important to them during this legislative session, health care and its ever-rising cost topped their list by more than 3-1(Attachment 3).

Ken Daniels, KS small biz.com. rose in support of **HB 2729**. He said this bill is a step toward tax equity, and it is paramount to establish tax equity if Kansas is to solve the uninsured problem in this country. Mr. Daniels answered questions regarding limitations of deductions regarding insurance premiums for business owners or partners (Attachment 4).

The Chairman called attention to written testimony of Derrick Sontag, NFIB State Director, and Marlee Carpenter, KS Chamber of Commerce (Attachment 5).

Ryan Scott distributed a memorandum regarding a list of all E85 pumps in Kansas (Attachment 6). Richard Cram provided a chart on "Alternative Fuel Tax Credit by Tax Year Report" for 1999 - 2008, with data for 2006 and 2007 incomplete (Attachment 7).

The Chairman spoke about the fairness of the current tax system, in which there is an entire layer of bureaucracy that tracks taxes paid on medical health costs. If everyone could receive the same tax deduction the system would be simplified and the playing field leveled. Discussion followed regarding different projections on the fiscal impact of the bill.

The meeting was adjourned at 11:00 a.m. The next meeting is February 19<sup>th</sup>, 2008.

# HOUSE TAXATION COMMITTEE

DATE: Feb 15

NAME	REPRESENTING
Jim McLean	KHI
Gina Maree	KHI
Rachel Smit	KHI
Mike Reesat	GBBA
<del>_____</del>	KHCC
<del>_____</del>	KHI
<del>_____</del>	KHI
Cony Shady	KHPA
Ken Daniel	KS Small Biz. COM
Dunne Carlson	Capital-Journal
Matalie Beugh	WIBA
Dan Morin	KS Medical Society
Sheena Ward	DIVISION OF THE BUDGET
LARRY MAGILL	KAIA
KERRI SPIELMAN	KAIA
William Wilk	
Joseph Gast	
Austin Hayden	Hein Law Firm



## Health Care and the Tax System

House Committee on Taxation  
February 15, 2008

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Rachel Smit, MPA  
Policy Analyst  
Kansas Health Institute



## Background

- Current health care system shaped by incentives embedded in tax code
- One proposal to reform the system developed by Cogan, Hubbard and Kessler (2005):
  - Full deduction of out-of-pocket medical expenses on federal income taxes *if insurance is purchased*
- Policy context for their proposal may provide useful background for consideration of House Bill 2729



## Outline of presentation

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- Overview of tax expenditures for health care
- Incentives created by tax expenditures
- Overview of policy debate about proposal to allow full deduction of medical expenses on *federal* income taxes



## Health benefit tax expenditures: Definition

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- Tax revenue forgone by federal and state governments for health benefit tax preferences/subsidies
- Health benefit tax expenditures include:
  - Exclusions and deductions from income taxes
  - Exemptions from payroll taxes



## Health benefit tax expenditures: Income taxes

- Employer health benefit income tax exclusion
  - Employer contribution
  - Employee spending if through Section 125 cafeteria plans and Flexible Spending Accounts (FSAs)
- Retiree exclusion
- Self-employed deduction
- Out-of-pocket deduction
- Health savings accounts (HSAs)
- Health coverage tax credit
- Health reimbursement accounts (HRAs)



## Health benefit tax expenditures: Payroll taxes

- Social Security OASDI tax exempt and Medicare HI tax exempt:
  - Employer share of premiums
  - Employee share of premiums if through Section 125 plan
  - Employee medical expenses paid for through Section 125 FSA or HRA
  - Employer contribution to an HSA



## Health benefit tax expenditures: Cost estimates (2004)

Federal tax expenditures	Expenditure amount, billions
Social Security OASDI	52.2
Medicare HI	14.2
Income tax health benefit exclusion	101.0
Retiree exclusion	7.5
Self-employed deduction	4.6
Health reimbursement account	1.6
Out-of-pocket deduction	7.4

Source: Lewin Group estimates using the Health Benefits Simulator Model (HBSM), Sheils and Haught (2004)



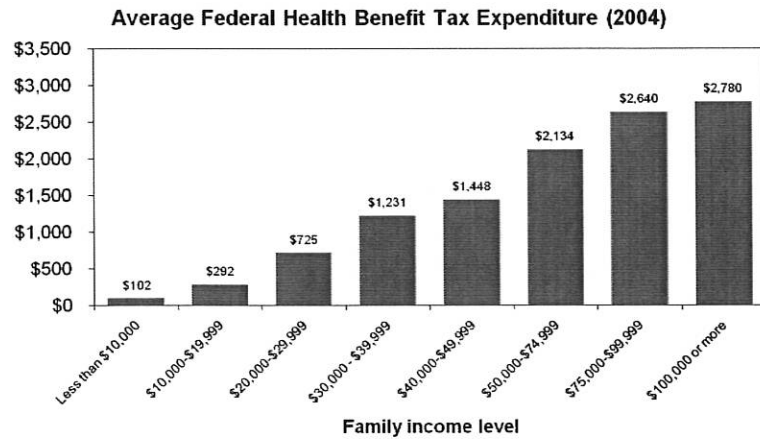
## Health benefit tax expenditures: Cost estimates (2004)

Tax expenditures	Expenditure amount, billions
Federal	188.5
State	21.4
<b>Total State and Federal</b>	<b>209.9</b>

Source: Lewin Group estimates using the Health Benefits Simulator Model (HBSM), Sheils and Haught (2004)



## Health benefit tax expenditures: Per family (2004)



Source: Lewin Group estimates using the Health Benefits Simulator Model (HBSM), Sheils and Haught (2004)



## Health benefit tax expenditures: Per employee (2006)

	Average tax subsidy per employee	Average tax subsidy per covered employee	Tax subsidy as percent of premiums
Kansas	\$1,586	\$2,920	37.5
Iowa	\$1,580	\$2,936	37.5
Minnesota	\$1,770	\$3,304	39.3
Missouri	\$1,474	\$2,625	36.3
Nebraska	\$1,691	\$3,113	37.4

Source: Selden and Gray (2006) estimates using data from the Medical Expenditure Panel Survey.





## Incentives created by health benefit tax expenditures: Theory

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- More health insurance provided by employers (lower wages, less purchase of individual insurance)
- More health spending through insurance (less out-of-pocket health spending)
- More health spending in general



## Tax incentives: Evidence

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- More health insurance provided by employers (lower wages, less purchase of individual insurance)
  - Gruber (2001) found that the level of tax subsidy is an important determinant of employer decisions to offer insurance.
  - Some empirical evidence that workers pay for health insurance through lower wages



## Tax incentives: Evidence

- More health spending through insurance (less out-of-pocket health spending)
  - Some evidence that tax subsidies cause employees to choose more expensive plans
  - However, people may choose insurance over out-of-pocket spending despite price incentives



## Tax incentives: Evidence

- More health spending in general
  - Incentives to purchase more generous insurance, increase use of services
    - Classic RAND study (see next slide)
  - Tax advantages for out-of-pocket health spending also could encourage health spending over other spending
    - Limited evidence



## Classic RAND Study

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- Randomized experiment that examined effects of cost-sharing and free care (1971-1982)
- Participants with free care used more health services
- Cost sharing reduced use of services – both highly effective and less effective services
- No overall effect on health for most participants
- Free care improved health for sickest and poorest participants
- No impact of cost sharing on risky behaviors



## Cogan, Hubbard and Kessler's proposal

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- Full deduction of out-of-pocket medical expenses on federal income taxes *if insurance is purchased*
- Policy goals:
  - “Level the playing field”
  - Induce people to shift to insurance plans with greater cost-sharing: Higher deductibles and coinsurance
  - Reduce health care spending and contain costs



## Would their proposal “level the playing field”?

- Relative tax advantage of employer-sponsored insurance reduced
  - Taxpayers who pay for individual insurance would not pay income taxes on income used to pay for insurance (would still pay payroll taxes)
- Relative tax advantage of insurance over out-of-pocket spending reduced



## Would their proposal “level the playing field”? (continued)

- Cogan, Hubbard, Kessler argue that proposal increases progressivity of tax system
- Others argue that the subsidy would be regressive
  - Park and Furman (2006) estimate net result that government would pay:
    - 35 percent of medical costs for households in top tax bracket
    - 15 percent of medical costs for households in 15 percent bracket
    - No share of medical costs for households that do not pay taxes (half of the uninsured)



## Would their proposal achieve shift in insurance coverage?

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- Would people respond to changed tax incentives by purchasing insurance with higher cost-sharing?
- Would more or fewer people be uninsured?



## Would their proposal reduce overall health spending?

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- Two opposing effects (in theory)
  - Lowers relative price of health spending, increasing spending
  - Induces shift to less generous insurance, lowering health spending
- Cogan, Hubbard, Kessler predict private health spending reduced by 6.2 percent
- Furman estimates impact on health spending to be a range: 1.2 percent reduction to 1.5 percent increase



## Other potential impacts

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- Employer-sponsored insurance could decline
- Increased cost-sharing unlikely to affect growth rate in health care costs
- Health outcomes
  - Would use of preventive services decline if higher cost-sharing is achieved?



## Cost of their proposal

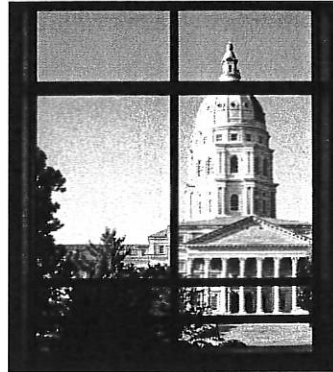
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- Reduction in tax revenue
  - Cogan, Hubbard, and Kessler estimate proposal would cost \$28 billion a year (if assume their projected savings, would lower net cost to \$6 billion)
  - Gruber estimates over \$10 billion a year in lost revenue
  - Reinhardt estimates that cost in 2007 could be \$50 billion to \$72 billion.



# Kansas Health Institute

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*Information for policy makers. Health for Kansans.*

Testimony of the Kansas Health Consumer Coalition  
Regarding HB 2729: Income Taxation Relating to Deductions and Medical Care Expenses  
Presented to the House Committee on Taxation  
Submitted by Corrie Edwards  
February 15, 2008

Thank you Chairman Wilk for the opportunity to speak today in support of HB 2729, relating to income taxation deductions and medical care expenses. My name is Corrie Edwards and I am the Executive Director of the Kansas Health Consumer Coalition (KHCC) based in Topeka. The Coalition advocates for affordable, accessible and quality health care in Kansas.

Our Coalition supports this proposal for the following reasons:

*- Kansans need relief from medical care expenditures that are not compensated by insurance.* In the United States and in Kansas where health care costs are unsustainable, medical expenses make up a significant amount of expenses for the average Kansan. Thirty to forty percent of every dollar spent in the U.S. on health care is spent on overuse, under use, misuse, and duplication. In Kansas, as across the U.S., many consumers turn to credit cards to try to pay for out of pocket medical care expenses, accruing massive amounts of consumer debt. This debt is accumulated from medical expenses still not met by high deductible plans, limited benefit packages, and co-insurance. Enactment of HB 2729 will give Kansas taxpayers a chance to turn saved dollars towards preventive care by rewarding them with some relief and compensation by paying those out of pocket expenses with before tax dollars instead of after tax dollars.

*-Kansans have a significant amount of medical care expenditures that are related to a spouse and/or their children.* Ninety-five percent of the 300,000 uninsured Kansans live in a household with at least one person who works. This one worker is either self-employed or employed by a small business and does not have insurance coverage for their spouse or their children. These families usually end up paying big premiums for a policy that does not cover the entire family and in turn they pay large amounts of money toward out-of-pocket medical care expenses. Many Kansans will also acquire private health insurance just to protect their family from catastrophic health claims, yet they still have huge amounts of out-of-pocket medical bills left to pay. KHCC supports passage of HB 2729 because it will effectively reduce the cost of out-of-pocket health care costs for all Kansans who have state income tax liability, which is the vast majority.

The Kansas Health Consumer Coalition requests that you support HB 2729. We see this proposal as one step the Kansas Legislature can take that directly impacts the cost of health care for taxpaying, hard-working Kansas families. Thank you for considering this testimony.

Respectfully submitted,

Corrie L. Edwards, MPA  
Executive Director  
Kansas Health Consumer Coalition  
534 S. Kansas Avenue, Suite 335  
Topeka, Kansas 66603  
(785) 232-9997





**Wichita Independent Business Association**

*THE VOICE OF INDEPENDENT BUSINESS*

**House Taxation Committee  
Testimony in Support of HB 2729  
Tax Credits for Health Care Costs Paid by Individuals and Sole Proprietors**

**By:**

**Natalie Bright, Governmental Affairs Consultant**

**Wichita Independent Business Association and Kansas Independent Business Coalition**

**February 15, 2008**

Chairman Wilk and Honorable committee members:

Thank you for the opportunity to speak with you regarding the impact the taxation of health insurance has on individuals and sole proprietors in Kansas. My name is Natalie Bright, and I am the governmental affairs consultant of the Wichita Independent Business Association (WIBA) and our statewide organization, the Kansas Independent Business Coalition (KIBC).

As representative of organizations that are charged with the mission to promote a strong business environment in Kansas, I stand before you today as a voice for our more than 1,000 business member companies from across the state of Kansas. Many of these businesses are sole proprietors, a group of businesses that greatly contribute to our local economy and the overall economy of Kansas.

When we surveyed our members to find out what was going to be important to them during this legislative session, health care and its ever-rising cost topped our list by more than 3 to 1. Coupled with our association's continued commitment to curbing the impact of taxation, this is an issue important to our members.

Currently, businesses are able to take tax credits for contributions paid towards health insurance, medical flex spending accounts as well as health savings accounts. However, individuals and sole proprietors are not afforded the same tax incentives. We support the measure before you because it will bring tax equity to our health care system, at least at the state level.

As the law currently stands, very few individuals receive tax benefits for their health care expenses in at either the state or federal levels. Currently, individuals must spend at least 7.5% of their adjusted

gross income to qualify for an income tax deduction for qualified health care expenses. Most Kansans rarely meet this current threshold.

WIBA has maintained one of the most viable insurance programs for Kansas small businesses for over twenty years. We have also seen a significant decrease in member participation in our plans. Over 42 percent of our membership could deduct the cost of health insurance if this bill is passed, which will help them seek and maintain coverage.

In the 2008 Legislative Session, we will have a tremendous opportunity to identify and explore these ways to keep Kansans insured – we currently are among the top of the country with nearly 90 percent of our residents insured.

We look forward to working with lawmakers in developing the best possible options and outcomes for the tax benefit of individuals and sole proprietors in Kansas. Thank you for the opportunity to share our position on this vital issue.



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State Tax Deduction for Medical Care  
2.15.08

Presentation to the House Tax Committee  
February 15, 2008

By Kenneth L. Daniel  
C.E.O., Midway Wholesale, Topeka  
and  
Publisher, KsSmallBiz.com

Mr. Chairman and Members of the Committee:

My name is Kenneth Daniel. I am the C.E.O. of Midway Wholesale, a building materials distributor headquartered in Topeka with branches in six other Kansas Cities. I am also the publisher of KsSmallBiz.com.

I strongly encourage you to support House Bill 2729.

More than anything, this will put a little bit of fair play into our highly regressive tax health tax policies.

The officers of most major corporations do not have to take a dime out of their pockets for their health care or their family's.

Uninsured Americans have to pay the entire costs of their health care or even pay extra because they don't fall under an insurance contract.

Even most insureds have to pony up co-pays, co-insurance, deductibles, or money for dental and other items not covered in their policies.

There is no hope of solving the "uninsured problem" in this country without establishing tax equity. This bill is a step toward tax equity, and I strongly encourage the committee to act favorably on it.



The Voice of Small Business®

**Legislative Testimony**  
**Derrick Sontag, NFIB State Director**  
**House Bill 2729**  
**February 15, 2008**

Mr. Chairman and members of the committee:

Thank you for the opportunity to appear before you in support of House Bill 2729.

House bill 2729 would allow taxpayers to subtract from their adjusted gross income the cost of medical care expenses not compensated by insurance or other methods. NFIB and its more than 4,500 members in Kansas strongly support this legislation.

HB 2729 would assist small business owners and employees with controlling the cost of their health care expenses. For many years now, small business owners have identified cost, not coverage as the principal health care issue facing their business today.

***In a recent NFIB poll, seventy-four (74) percent of NFIB members identified cost as the single most important problem facing the health system today.***

The issue of affordability of health care has had a dramatic impact on the number of small businesses able to offer benefits. The number of small businesses that offer health benefits continues to decrease, especially amongst start-up businesses. About forty-seven percent (47) of small businesses offer employee health benefits, of which 36 percent offer insurance to all or most full-time employees. Of these existing businesses, only about 1 - 2 percent drop health insurance on an annual basis. Thus, the reason for the continued decline in the number of small businesses offering employee health insurance appears to be that owners of new firms are increasingly reluctant to offer it.

NFIB members have long supported equalizing tax benefits for those obtaining health insurance from employers and other sources. This legislation would help level the playing field by removing the competitive disadvantage small businesses face when not offering health benefits.

Thank you for your time and consideration on this important matter.

Derrick Sontag  
State Director  
National Federation of Independent Business/Kansas

## Legislative Testimony

HB 2729

February, 15, 2008



### Testimony before the Kansas House Taxation Committee By Marlee Carpenter, Vice President of Government Affairs

Chairman Wilk and members of the Committee:

The Kansas Chamber of Commerce is concerned about the rising costs of health care. Employers want to provide health insurance for their employees but the costs are too high. HB 2729 provides some relief to the rising costs of individual health care.

Businesses want to provide health insurance for their employees; however, the cost of health insurance is too high. The Kansas Chamber's 2007 Health Care Poll found that 88% of those surveyed agreed that "health insurance is available but high cost do not make it accessible." In addition, our 2007 Business Owners and CEO Poll revealed that managing health care costs was second only to lowering taxes on business when it came to concerns of business profitability. This survey polled 300 Kansas business owners and CEOs and of that 77% were small business owners with ten or less employees.

Today, Kansas businesses are able to take tax credits for contributions paid towards health insurance, medical flex spending accounts as well as health savings accounts. However, very small companies such as individuals and sole proprietors do not have the same tax incentives. We support HB 2729 because it will bring more tax equity to our health care system in Kansas.

There are few tax benefits for individual health care expenses in at the state and federal levels. Currently, individuals must spend at least 7.5% of their adjusted gross income to qualify for an income tax deduction for qualified health care expenses. Most Kansans rarely meet this current threshold. This legislation will help put all businesses, whether they have 50 employees or are sole proprietors, have a tax advantage and put all on equal footing.

Again, the Kansas Chamber is supportive of HB 2729. We believe that this measure will help with health care expenses and strengthen the current employer based health care system.

*Kansas Chamber, with headquarters in Topeka, is the leading statewide pro-business advocacy group moving Kansas towards becoming the best state in America to live and work. The Chamber represents small, medium and large employers all across Kansas*



RYAN SCOTT

**All E85 Pumps in Kansas**

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620-442-0927

**Frontier Equity Exchange**  
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785-734-2488

**Jump Start - Burlington**  
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Burlington, KS 66839  
620-364-2084

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Emporia, KS 66801  
620-342-2835  
CFN card only. Apply for card  
800-342-2835.

**Petro Plus**  
120 S Maple St.  
Garnett, KS 66032  
785-448-6234

**Bill's Quick Stop**  
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Garnett, KS 66032  
785-448-6602

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**Moeder Oil Company, Inc.**  
2302 Rail Rd. Ave.  
Great Bend, KS 67530  
620-792-1203  
24 hour Card-Trol. Without card 7 AM-5 PM.

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3505 Vine St.  
Hays, KS 67601  
785-625-3179

**Kwik Shop**  
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Maize, KS 67101  
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620-886-3791

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Neodesha, KS 66767  
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**Farmers Coop Elevator**  
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Nickerson, KS 67561  
620-422-3207

**Mitten Travel Plaza - Travel Center of America**  
E Highway 40 at I-70  
Oakley, KS 67748  
785-672-4111

**Offerle Country Store**  
US Hwy. 50 & Elm  
Offerle, KS 67563  
620-659-2165

**Conoco**  
800 N Ridgeview Rd.  
Olathe, KS 66061  
913-764-5094

**BP**  
403 E 8th  
Overbrook, KS 66524  
785-665-7082

HS Taxation  
2-15-08  
Attachment 6

**Stockyard Travel Plaza**

2431 N 16th  
Parsons, KS 67357  
620-421-8900

**Pump N Pete's #8**

1528 Main Street  
Parsons, KS 67357  
620-421-3990

**Bailey's Corner #9**

2301 West Main  
Parsons, KS 67357  
620-421-0800

**Bosselman Travel Center**

1944 N 9th St.  
Salina, KS 67401  
785-825-6787

**Cenex**

500 W Lalande  
Sublette, KS 67877  
620-675-2252

**Busy B's**

325 North Galvasten  
Thayer, KS 66776  
620-839-5883

**Capital City Oil**

4141 NW Lower Silver Lake Rd.  
Topeka, KS 66618

**CSC #48 -**

**Wanamaker**  
1531 SW Wanamaker  
Topeka, KS 66614  
785-271-7900

**CSC #46 - Topeka Gage**

3300 SW Gage  
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785-228-1171

Cardrol Station Apply for card at Capital City Oil [www.capitalcityoil.com](http://www.capitalcityoil.com)

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**CSC #42 (Phillips 66)**

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Wichita, KS 67220  
316-652-0447

**Pawnee Corner - Shell station**

1535 East Pawnee  
Wichita, KS 67216  
316-295-4535

**Phillips 66 on West**

802 Northwest  
Wichita, KS 67203  
316-942-4061  
Coming soon!

**Jump Start Wichita**

3805 West 21st  
Wichita, KS 67213  
316-941-9505  
Coming soon!

**Jump Start Yates Center**

301 South Fry  
Yates Center, KS 66783  
620-625-2244  
Coming Soon!

Kansas Department of Revenue  
ALTERNATIVE FUEL TAX CREDIT BY TAX YEAR REPORT

Tax Credit by Tax Year

Tax Year	Number of Filers	Number of Claims	Amount of Credit Claimed	Amount of Credit Allowed
1996	0	0	\$0	\$0
1997	[REDACTED]			
1998	[REDACTED]			
1999	5	9	\$435,934	\$314,295
2000	15	16	\$122,634	\$21,419
2001	8	8	\$113,865	\$13,387
2002	13	11	\$109,932	\$77,492
2003	16	11	\$40,595	\$12,666
2004	29	27	\$248,611	\$263,332
2005	73	64	\$180,463	\$100,942
2006	44	43	\$60,919	\$58,113
2007	[REDACTED]			
2008	0	0	0	0
	=====	=====	=====	=====
	210	194	\$1,370,766	\$928,488

*Data for 2006 and 2007 incomplete.*

*Confidential data (less than 5 taxpayers) is deleted.*