

MINUTES OF THE HOUSE TAX COMMITTEE

The meeting was called to order by Chairman Richard Carlson @ 9:00 A.M. on January 14, 2009, in Room 535-N of the Capitol.

All members were present except Representatives Mario Goico and Representative Virgil Peck who were excused.

Committee staff present:

Chris Courtwright, Kansas Legislative Research Department (KLRD)

Hank Avila, Kansas Legislative Research Department (KLRD)

Gordon Self, Office of Revisor of Statutes

Scott Wells, Office of Revisor of Statutes

Kathy Beavers, Committee Assistant

Marla Morris, Office Assistant

Conferees:

Mark Beck, Director of Property Valuation Department (PVD)

Secretary Joan Wagnon, on behalf of the Governor, introduced the Governor's Legislative Proposals (Attachment 1). They are:

- Freeze Corporate Franchise Tax Year 2008 Level
- Freeze Kansas Estate Tax Year 2008 Level
- Repeal of the Community Service Contribution Tax Credit
- Acceleration of Payment of Severance Tax by One Month

Secretary Wagnon stood for questions.

Representative Julie Menghini made a motion to introduce bills in support of the four Governor's Legislative Proposals. The motion was seconded by Representative Melody McCray-Miller. The motion carried.

Representative Melvin Neufeld requested the committee introduce a bill to provide a sales tax exemption for the All American Beef Association, a non-profit entity, to provide steak dinners and other support for returning war veterans.

A motion was made by Representative Nile Dillmore to provide a sales tax exemption for the All American Beef Association, a non-profit entity, to provide steak dinners and other support for returning war veterans. Representative Jeff King seconded the motion. The motion carried.

Representative Don Hill requested the committee introduce a bill that would require an exception to the statutes allowing Lyon County additional sales tax authority.

Representative Nile Dillmore made a motion to introduce a bill that would require an exception to the statutes allowing Lyon County additional sales tax authority, retroactively. Representative Tom Hawk seconded the motion. The motion carried.

Chris Courtwright, KLRD, continued the review of Interim Tax Committee reports and stood for questions. The topics were:

- Attracting Aerospace engineers
- Modifying the Net Operating Loss Deduction for Kansas Income Tax Purposes

Mr. Mark Beck, Director of PVD, reviewed the sliders on Machinery and Equipment Reimbursement (Attachment 2). Information regarding counties with no M & E Reimbursement was distributed (Attachment 3). Mr. Beck stood for questions.

The meeting was adjourned at 10:21 A.M. The next meeting is scheduled for January 20, 2009, in Rm 535-N.

House Taxation Committee

Joan Wagnon

January 14, 2009

Request for Introduction of Governor's Legislative Proposals

Representative Richard Carlson, Chair, and Members of the Committee:

Below is a summary of the Governor's legislative proposals, which we respectfully request for introduction as bills in this Committee:

Freeze Corporate Franchise Tax at Tax Year 2008 Level

K.S.A. 2008 Supp. 79-5401 would be amended to freeze the corporate franchise tax rate at the tax year 2008 level, .09375% of Kansas net worth for entities with Kansas net worth of \$1 million or more, not to exceed \$20,000. The tax rate would remain at that level thereafter, and the phase-out of the tax in tax year 2011 would be stopped.

Freeze Kansas Estate Tax at Tax Year 2008 Level

K.S.A. 2008 Supp. 79-15,203 would be amended to delete the estate tax rate reduction scheduled to go into effect for tax year 2009, freezing the rate at the tax year 2008 level. K.S.A. 2008 Supp. 79-15,251 would be amended and K.S.A. 2008 Supp. 79-15,253 stricken so the phase-out of the tax in tax year 2010 would be stopped.

Repeal of the Community Service Contribution Tax Credit

Effective for tax year 2009 and thereafter, the community service contribution tax credit, K.S.A. 79-32,194 et. Seq., would be repealed.

Acceleration of Payment of Severance Tax by One Month

Effective July 1, 2009, K.S.A. 79-4220 and 79-4221 would be amended to make severance tax payments due by the 20th day of the first month following the end of the month when the coal, oil or gas is removed from the lease, production unit or mine, instead of being due by the 20th day of the second month.

Steps to Resolve Budget Gap

(Dollars in Millions)

	FY 2009	FY 2010
Changes to State General Fund Expenditures		
Reduce Current Year Approved Budgets	101.2	--
Reduce FY 2010 Budgets	--	431.3
Require Agencies to Absorb FY 2010 1% Salary Increase	--	--
Changes to State General Fund Revenues		
Transfers In:		
Reduce CIF Expenditures and Transfer Balance	--	9.2
Reduce EDIF Expenditures and Transfer Balance	--	3.5
Reduce non-SGF Agencies and Transfer Balances	2.2	2.9
Transfer Other Special Revenue Balances	29.0	2.2
End KSIP and Transfer Balances	4.2	--
Transfer Unallocated Gaming Revenue	(1.6)	56.7
KPERS D&D Moratorium Spec. Rev. Fund Savings	--	5.1
Health Insurance Moratorium	--	23.7
Limit Transfers Out:		
Stop Highway Fund Loan Repayment	30.9	30.9
Stop Other Fund Loan Repayments	3.8	3.8
Limit Bioscience Authority Transfer (\$35M FY '09 \$40M FY '10)	12.0	20.0
Suspend Transfers to SCCHF, SWPF, Health Care Stab.	19.1	19.1
Suspend Deferred Maintenance Transfer to Regents	--	15.0
Reduce Regents Research Corp. for Debt Restructuring	--	5.0
Limit Housing Trust Fund Transfer	--	2.0
Suspend Restoration of LAVTR Transfer	--	13.5
Suspend Property Tax Slider	--	45.3
Net of All Other Changes	(0.4)	(5.0)
Tax Policy Changes:		
Suspend Phase-Out of Corporate Franchise Tax	--	14.0
Suspend Phase-Out of Estate Tax	--	5.0
Eliminate Community Service Credit	--	4.4
Accelerate Severance Tax Due Date	--	10.0
Attribute all Liquor Taxes to State General Fund	--	27.2
Total of All Changes	\$ 200.4	\$ 744.7

MEMORANDUM

TO: Honorable Richard Carlson, Chairperson
House Committee on Taxation

FROM: Mark S Beck, Director

DATE: January 14, 2009

RE: M&E Slider Reimbursement

Brief History

The 2006 Legislature exempted from property tax all commercial and industrial machinery and equipment and telecommunications and railroad machinery and equipment purchased, leased or transported into the state after June 30, 2006.

Also created were the business machinery and equipment tax reduction assistance fund and the telecommunications and railroad machinery and equipment tax reduction assistance fund to be administered by the state treasurer. All expenditures from these funds are for partial reimbursement to counties for any reduction in taxes levied on commercial and industrial M&E and telecommunications and railroad M&E. Payments to the county treasurers are to be made on or before February 15th for five years. The total amount of reimbursement made in February 2008 was \$25,860,360. The estimated total amount of reimbursement to be made in February 2009 is \$53,482,943.

Calculation of Slider Reimbursements

The secretary of revenue on or before January 31st is to determine the amount each county is to receive as a reimbursement from the state. The calculation is based upon the difference between the amount of taxes levied on commercial and industrial M&E and telecommunications and railroad M&E for 2005 (base year) and the amount levied for 2007 (2008, 2009, 2010, 2011). Pursuant to law, ninety percent (90%) of the calculated amount was distributed to the counties for 2007. This percentage decreases each year for the next four years – 70%, 50%, 30% and 10%. The percentage for 2008 is 70%.

IRB/EDX Amendment to the Slider

A 2007 amendment to the slider allows the subtraction of taxes levied on commercial and industrial M&E and telecommunications and railroad M&E that was exempt as an industrial revenue bond exemption or an economic development exemption. Only exemptions which have expired after July 1st, 2006 qualify and are subtracted from the M&E taxes reported by the county for each year of the slider. The total adjustment for 2007 was \$1,943,835 and for 2008 is estimated to be \$5,664,244.

Estimates for Future Reimbursements

Below are the reimbursement estimates as initially determined. (\$ In Millions)

TAX YEAR	INITIAL ESTIMATE	ACTUAL
2007	28.300	25.860
2008	44.846	53.483
2009	45.263	
2010	31.983	
2011	11.498	

2008 M/E Tax Reimbursement
(Preliminary)

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County	C&I M&E					RR M&E					Telecom M&E					Total 70% Reimbursement
	2005 Tax	2008 Tax	Difference	% Change	70%	2005 Tax	2008 Tax	Difference	% Change	70%	2005 Tax	2008 Tax	Difference	% Change	70%	
Allen	1,419,151	1,766,533	347,382	24.5%	-	31,911	36,661	4,750	14.9%	-	303,592	341,661	38,069	12.5%	-	-
Anderson	189,248	195,046	5,798	3.1%	-	62,041	81,846	19,805	31.9%	-	150,667	158,791	8,124	5.4%	-	-
Atchison	1,476,124	1,313,079	(163,046)	-11.0%	114,132	68,471	88,114	19,643	28.7%	-	364,424	300,770	(63,654)	-17.5%	44,558	158,690
Barber	419,281	330,661	(88,620)	-21.1%	62,034	15,543	34,002	18,459	118.8%	-	711,828	545,724	(166,104)	-23.3%	116,273	178,307
Barton	2,159,648	1,735,356	(424,293)	-19.6%	297,005	1,877	1,662	(215)	-11.5%	151	571,622	424,719	(146,903)	-25.7%	102,832	399,988
Bourbon	1,100,816	837,112	(263,704)	-24.0%	184,593	39,233	57,495	18,262	46.5%	-	476,078	365,471	(110,607)	-23.2%	77,425	262,018
Brown	567,663	481,175	(86,488)	-15.2%	60,542	88,768	95,236	6,468	7.3%	-	425,483	346,018	(79,465)	-18.7%	55,626	116,168
Butler	2,970,240	2,115,582	(854,658)	-28.8%	598,260	206,836	260,975	54,139	26.2%	-	1,463,310	1,083,489	(379,821)	-26.0%	265,875	864,135
Chase	110,769	88,228	(22,541)	-20.3%	15,779	137,578	163,447	25,869	18.8%	-	200,877	143,346	(57,531)	-28.6%	40,272	56,051
Chautauqua	132,872	88,201	(44,671)	-33.6%	31,270	-	-	-	-	-	226,505	193,586	(32,919)	-14.5%	23,043	54,313
Cherokee	1,184,202	1,115,273	(68,929)	-5.8%	48,250	33,501	51,358	17,857	53.3%	-	597,754	613,562	15,808	2.6%	-	48,250
Cheyenne	80,523	69,848	(10,674)	-13.3%	7,472	524	-	(524)	-	-	138,276	110,784	(27,492)	-19.9%	19,244	26,716
Clark	123,555	84,050	(39,506)	-32.0%	27,654	36,013	41,860	5,847	16.2%	-	229,577	177,519	(52,058)	-22.7%	36,441	64,095
Clay	291,663	241,058	(50,606)	-17.4%	35,424	8,425	11,707	3,282	39.0%	-	227,216	252,610	25,394	11.2%	-	35,424
Cloud	480,107	372,593	(107,514)	-22.4%	75,260	38,068	48,713	10,645	28.0%	-	574,770	484,921	(89,849)	-15.6%	62,894	138,154
Coffey	257,012	230,833	(26,179)	-10.2%	18,325	32,055	42,606	10,551	32.9%	-	162,424	141,995	(20,429)	-12.6%	14,300	32,625
Comanche	72,142	74,651	2,509	3.5%	-	-	-	-	-	-	141,505	129,078	(12,427)	-8.8%	8,699	8,699
Cowley	3,406,085	2,555,016	(851,069)	-25.0%	595,749	151,263	193,480	42,217	27.9%	-	799,007	675,602	(123,405)	-15.4%	86,384	682,133
Crawford	2,989,964	1,875,740	(1,114,224)	-37.3%	779,957	41,911	53,780	11,869	28.3%	-	865,018	718,309	(146,709)	-17.0%	102,696	882,653
Decatur	110,973	92,603	(18,370)	-16.6%	12,859	3,316	2,089	(1,227)	-37.0%	859	173,051	157,427	(15,624)	-9.0%	10,937	24,655
Dickinson	682,090	786,325	104,235	15.3%	-	150,748	174,433	23,685	15.7%	-	459,401	368,922	(90,479)	-19.7%	63,335	63,335
Doniphan	615,392	521,863	(93,529)	-15.2%	65,470	39,045	44,706	5,661	14.5%	-	88,806	87,956	(850)	-1.0%	595	66,065
Douglas	6,690,150	4,726,303	(1,963,847)	-29.4%	1,374,693	81,172	99,971	18,799	23.2%	-	1,216,937	1,000,848	(216,089)	-17.8%	151,262	1,525,955
Edwards	286,020	177,489	(108,531)	-37.9%	75,972	25,312	36,530	11,218	44.3%	-	165,652	125,774	(39,878)	-24.1%	27,915	103,887
Elk	162,804	225,686	62,881	38.6%	-	1,645	2,289	644	39.1%	-	229,379	184,965	(44,414)	-19.4%	31,090	31,090
Ellis	1,448,812	1,325,804	(123,008)	-8.5%	86,106	41,040	46,924	5,884	14.3%	-	697,976	677,868	(20,108)	-2.9%	14,076	100,182
Ellsworth	330,298	302,011	(28,286)	-8.6%	19,800	64,240	66,542	2,302	3.6%	-	338,948	285,156	(53,792)	-15.9%	37,654	57,454
Finney	2,268,592	1,637,063	(631,529)	-27.8%	442,070	22,302	27,286	4,984	22.3%	-	497,369	376,704	(120,665)	-24.3%	84,466	526,536
Ford	3,543,189	2,841,634	(701,555)	-19.8%	491,088	121,329	165,911	44,582	36.7%	-	1,173,704	922,548	(251,156)	-21.4%	175,809	666,897
Franklin	1,102,294	1,422,568	320,274	29.1%	-	94,453	115,649	21,196	22.4%	-	524,909	372,996	(151,913)	-28.9%	106,339	106,339
Geary	1,487,908	991,157	(496,751)	-33.4%	347,726	24,547	25,179	632	2.6%	-	340,562	283,343	(57,219)	-16.8%	40,053	387,779
Gove	142,004	127,161	(14,843)	-10.5%	10,390	50,530	58,526	7,996	15.8%	-	176,013	219,452	43,439	24.7%	-	10,390
Graham	86,147	96,046	9,899	11.5%	-	-	-	-	-	-	192,695	279,606	86,911	45.1%	-	-
Grant	307,362	294,042	(13,320)	-4.3%	9,324	-	-	-	-	-	345,515	372,808	27,293	7.9%	-	9,324
Gray	216,780	189,675	(27,105)	-12.5%	18,974	16,419	27,338	10,919	66.5%	-	326,748	330,815	4,067	1.2%	-	18,974

**2008 M/E Tax Reimbursement
(Preliminary)**

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County	C&I M&E					RR M&E					Telecom M&E					Total 70% Reimbursement
	2005 Tax	2008 Tax	Difference	% Change	70%	2005 Tax	2008 Tax	Difference	% Change	70%	2005 Tax	2008 Tax	Difference	% Change	70%	
Greeley	62,243	53,399	(8,845)	-14.2%	6,191	409	372	(37)	-9.0%	26	93,124	101,886	8,762	9.4%	-	6,217
Greenwood	260,455	188,161	(72,294)	-27.8%	50,606	-	-	-	-	-	419,509	336,918	(82,591)	-19.7%	57,814	108,420
Hamilton	86,419	88,574	2,155	2.5%	-	21,179	34,237	13,058	61.7%	-	99,796	124,483	24,687	24.7%	-	-
Harper	374,442	306,736	(67,706)	-18.1%	47,394	31,537	75,277	43,740	138.7%	-	318,677	224,281	(94,396)	-29.6%	66,077	113,471
Harvey	1,848,530	1,293,708	(554,822)	-30.0%	388,375	150,329	178,673	28,344	18.9%	-	575,309	410,588	(164,721)	-28.6%	115,305	503,680
Haskell	129,065	112,982	(16,083)	-12.5%	11,258	2,126	1,472	(654)	-30.8%	458	110,617	96,810	(13,807)	-12.5%	9,665	21,381
Hodgeman	65,852	61,288	(4,564)	-6.9%	3,195	92	91	(1)	-1.1%	1	93,955	99,511	5,556	5.9%	-	3,196
Jackson	526,547	404,220	(122,327)	-23.2%	85,629	11,629	14,229	2,600	22.4%	-	310,250	248,659	(61,591)	-19.9%	43,114	128,743
Jefferson	647,888	653,495	5,608	0.9%	-	59,288	64,571	5,283	8.9%	-	336,916	234,851	(102,065)	-30.3%	71,446	71,446
Jewell	73,952	61,496	(12,456)	-16.8%	8,719	16,604	24,243	7,639	46.0%	-	254,749	217,456	(37,293)	-14.6%	26,105	34,824
Johnson	54,198,729	38,544,751	(15,653,978)	-28.9%	10,957,785	375,223	440,201	64,978	17.3%	-	10,226,435	7,634,880	(2,591,555)	-25.3%	1,814,089	12,771,874
Kearny	128,360	112,116	(16,244)	-12.7%	11,371	12,435	19,852	7,417	59.6%	-	80,490	98,377	17,887	22.2%	-	11,371
Kingman	455,586	351,608	(103,979)	-22.8%	72,785	993	864	(129)	-13.0%	90	340,177	297,637	(42,540)	-12.5%	29,778	102,653
Kiowa	100,319	52,573	(47,746)	-47.6%	33,422	59,244	74,851	15,607	26.3%	-	217,743	269,357	51,614	23.7%	-	33,422
Labette	1,539,721	1,214,725	(324,996)	-21.1%	227,497	87,755	112,573	24,818	28.3%	-	879,128	685,279	(193,849)	-22.1%	135,694	363,191
Lane	107,849	72,702	(35,148)	-32.6%	24,603	644	1,439	795	123.4%	-	105,938	89,202	(16,736)	-15.8%	11,715	36,318
Leavenworth	2,758,104	1,839,288	(918,817)	-33.3%	643,172	70,998	80,236	9,238	13.0%	-	1,010,546	739,231	(271,315)	-26.8%	189,921	833,093
Lincoln	193,108	158,577	(34,531)	-17.9%	24,172	501	458	(43)	-8.6%	30	233,799	205,138	(28,661)	-12.3%	20,063	44,265
Linn	322,719	366,240	43,521	13.5%	-	37,408	53,576	16,168	43.2%	-	390,493	368,974	(21,519)	-5.5%	15,063	15,063
Logan	115,398	103,679	(11,719)	-10.2%	8,203	60,125	74,716	14,591	24.3%	-	186,193	163,655	(22,538)	-12.1%	15,777	23,980
Lyon	2,542,487	1,856,405	(686,082)	-27.0%	480,257	89,889	112,291	22,402	24.9%	-	807,245	549,085	(258,160)	-32.0%	180,712	660,969
Marion	497,152	327,398	(169,754)	-34.1%	118,828	204,187	260,126	55,939	27.4%	-	448,559	354,361	(94,198)	-21.0%	65,939	184,767
Marshall	921,890	798,473	(123,416)	-13.4%	86,391	166,723	166,924	201	0.1%	-	669,683	386,497	(283,186)	-42.3%	198,230	284,621
McPherson	4,082,335	3,713,769	(368,566)	-9.0%	257,996	97,731	111,468	13,737	14.1%	-	916,752	551,050	(365,702)	-39.9%	255,991	513,987
Meade	97,803	76,832	(20,970)	-21.4%	14,679	73,595	90,027	16,432	22.3%	-	204,949	154,058	(50,891)	-24.8%	35,624	50,303
Miami	1,104,786	790,416	(314,370)	-28.5%	220,059	137,378	174,935	37,557	27.3%	-	601,122	454,855	(146,267)	-24.3%	102,387	322,446
Mitchell	470,942	381,544	(89,397)	-19.0%	62,578	7,403	6,138	(1,265)	-17.1%	886	247,399	222,303	(25,096)	-10.1%	17,567	81,031
Montgomery	4,196,971	2,496,036	(1,700,935)	-40.5%	1,190,654	66,448	72,715	6,267	9.4%	-	903,285	686,166	(217,119)	-24.0%	151,983	1,342,637
Morris	244,699	200,652	(44,046)	-18.0%	30,833	62,683	67,827	5,144	8.2%	-	242,301	597,639	355,338	146.7%	-	30,833
Morton	171,587	150,704	(20,884)	-12.2%	14,619	-	-	-	-	-	119,268	145,535	26,267	22.0%	-	14,619
Nemaha	688,862	528,445	(160,417)	-23.3%	112,292	39,453	43,089	3,636	9.2%	-	296,930	208,276	(88,654)	-29.9%	62,058	174,350
Neosho	1,663,667	1,181,032	(482,635)	-29.0%	337,845	46,268	50,689	4,421	9.6%	-	487,946	366,329	(121,617)	-24.9%	85,132	422,977
Ness	91,979	95,618	3,639	4.0%	-	898	752	(146)	-16.3%	102	182,421	158,466	(23,955)	-13.1%	16,769	16,871
Norton	282,170	218,269	(63,901)	-22.6%	44,731	4,527	2,920	(1,607)	-35.5%	1,125	469,235	595,310	126,075	26.9%	-	45,856
Osage	465,395	294,071	(171,324)	-36.8%	119,927	81,329	107,334	26,005	32.0%	-	337,152	247,040	(90,112)	-26.7%	63,078	183,005

**2008 M/E Tax Reimbursement
(Preliminary)**

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County	C&I M&E					RR M&E					Telecom M&E					Total 70% Reimbursement
	2005 Tax	2008 Tax	Difference	% Change	70%	2005 Tax	2008 Tax	Difference	% Change	70%	2005 Tax	2008 Tax	Difference	% Change	70%	
Osborne	231,065	154,408	(76,657)	-33.2%	53,660	6,490	5,073	(1,417)	-21.8%	992	157,106	256,357	99,251	63.2%	-	54,652
Ottawa	169,708	128,408	(41,301)	-24.3%	28,910	6,727	7,596	869	12.9%	-	294,852	288,605	(6,247)	-2.1%	4,373	33,283
Pawnee	207,664	137,883	(69,781)	-33.6%	48,847	681	639	(42)	-6.2%	29	245,250	205,143	(40,107)	-16.4%	28,075	76,951
Phillips	368,210	402,402	34,191	9.3%	-	5,984	6,000	16	0.3%	-	275,922	373,952	98,030	35.5%	-	-
Pottawatomie	1,150,296	1,057,077	(93,219)	-8.1%	65,253	62,508	73,685	11,177	17.9%	-	418,798	347,018	(71,780)	-17.1%	50,246	115,499
Pratt	720,319	682,331	(37,987)	-5.3%	26,591	96,938	123,171	26,233	27.1%	-	473,830	414,998	(58,832)	-12.4%	41,182	67,773
Rawlins	79,793	72,742	(7,051)	-8.8%	4,936	1,299	-	(1,299)	-	-	252,073	180,044	(72,029)	-28.6%	50,420	55,356
Reno	5,757,564	4,423,545	(1,334,018)	-23.2%	933,813	196,666	247,683	51,017	25.9%	-	1,320,043	978,977	(341,066)	-25.8%	238,746	1,172,559
Republic	223,570	179,225	(44,345)	-19.8%	31,041	27,396	21,018	(6,378)	-23.3%	4,465	292,929	209,218	(83,711)	-28.6%	58,598	94,104
Rice	608,783	403,754	(205,030)	-33.7%	143,521	1,287	1,031	(256)	-19.9%	179	355,232	250,294	(104,938)	-29.5%	73,457	217,157
Riley	1,984,898	1,441,514	(543,384)	-27.4%	380,369	18,875	19,407	532	2.8%	-	635,160	503,921	(131,239)	-20.7%	91,867	472,236
Rooks	193,175	197,920	4,744	2.5%	-	2,306	1,427	(879)	-38.1%	615	257,364	295,883	38,519	15.0%	-	615
Rush	304,708	370,464	65,756	21.6%	-	892	823	(69)	-7.7%	48	393,400	346,829	(46,571)	-11.8%	32,600	32,648
Russell	464,310	279,437	(184,873)	-39.8%	129,411	73,773	72,446	(1,327)	-1.8%	929	229,076	341,633	112,557	49.1%	-	130,340
Saline	5,363,289	4,083,465	(1,279,824)	-23.9%	895,877	69,027	78,997	9,970	14.4%	-	821,262	659,207	(162,055)	-19.7%	113,439	1,009,316
Scott	170,665	134,226	(36,439)	-21.4%	25,507	1,731	1,425	(306)	-17.7%	214	203,988	168,714	(35,274)	-17.3%	24,692	50,413
Sedgwick	41,596,428	33,117,035	(8,479,393)	-20.4%	5,935,575	206,213	246,633	40,420	19.6%	-	8,032,375	5,592,636	(2,439,739)	-30.4%	1,707,817	7,643,392
Seward	1,451,093	1,034,366	(416,727)	-28.7%	291,709	56,323	66,641	10,318	18.3%	-	320,530	230,560	(89,970)	-28.1%	62,979	354,688
Shawnee	17,488,053	11,910,496	(5,577,557)	-31.9%	3,904,290	1,391,538	1,208,967	(182,571)	-13.1%	127,800	4,395,257	2,856,008	(1,539,249)	-35.0%	1,077,474	5,109,564
Sheridan	80,316	75,739	(4,577)	-5.7%	3,204	1,300	1,034	(266)	-20.5%	186	121,582	126,077	4,495	3.7%	-	3,390
Sherman	388,843	481,078	92,234	23.7%	-	3,233	2,919	(314)	-9.7%	220	442,654	343,972	(98,682)	-22.3%	69,077	69,297
Smith	164,454	140,574	(23,880)	-14.5%	16,716	4,375	3,710	(665)	-15.2%	466	270,590	316,524	45,934	17.0%	-	17,182
Stafford	140,154	128,706	(11,448)	-8.2%	8,014	28,001	37,697	9,696	34.6%	-	268,741	154,565	(114,176)	-42.5%	79,923	87,937
Stanton	73,094	71,379	(1,715)	-2.3%	1,200	-	-	-	-	-	67,589	86,371	18,782	27.8%	-	1,200
Stevens	214,327	118,618	(95,710)	-44.7%	66,997	-	-	-	-	-	107,459	109,613	2,154	2.0%	-	66,997
Sumner	1,721,475	1,168,021	(553,454)	-32.1%	387,418	198,065	266,797	68,732	34.7%	-	1,119,838	980,595	(139,243)	-12.4%	97,470	484,888
Thomas	622,783	545,979	(76,805)	-12.3%	53,763	42,228	46,307	4,079	9.7%	-	820,727	683,608	(137,119)	-16.7%	95,983	149,746
Trego	128,958	96,450	(32,508)	-25.2%	22,755	57,314	59,073	1,759	3.1%	-	190,051	295,023	104,972	55.2%	-	22,755
Wabaunsee	373,308	316,837	(56,471)	-15.1%	39,530	88,773	114,070	25,297	28.5%	-	233,125	192,652	(40,473)	-17.4%	28,331	67,861
Wallace	46,793	60,958	14,165	30.3%	-	47,583	66,925	19,342	40.6%	-	46,866	60,752	13,886	29.6%	-	-
Washington	166,209	120,693	(45,516)	-27.4%	31,861	55,889	70,280	14,391	25.7%	-	389,294	295,385	(93,909)	-24.1%	65,736	97,597
Wichita	198,335	176,729	(21,606)	-10.9%	15,124	371	356	(15)	-4.0%	11	71,925	77,464	5,539	7.7%	-	15,135
Wilson	842,626	558,967	(283,659)	-33.7%	198,561	56,293	59,651	3,358	6.0%	-	258,392	178,482	(79,910)	-30.9%	55,937	254,498
Woodson	126,734	85,178	(41,556)	-32.8%	29,089	46,572	52,815	6,243	13.4%	-	215,419	141,859	(73,560)	-34.1%	51,492	80,581
Wyandotte	29,902,930	19,215,936	(10,686,993)	-35.7%	7,480,895	510,468	573,785	63,317	12.4%	-	2,990,196	2,091,229	(898,967)	-30.1%	629,277	8,110,172
Totals					42,856,681					139,882					10,486,380	53,482,943
					89					23					78	99

IRB/EDX Report
(Expiring After July 1, 2006)

County	2007	2008	County	2007	2008
Allen		86,433	Lyon	94,403	236,691
Anderson			Marion		
Atchison			Marshall		
Barber			McPherson		51,837
Barton		2,538	Meade		
Bourbon			Miami		
Brown		2,434	Mitchell		
Butler			Montgomery	95,937	90,376
Chase			Morris		
Chautauqua			Morton		
Cherokee			Nemaha		
Cheyenne			Neosho		
Clark			Ness		
Clay			Norton		
Cloud	26,879	26,726	Osage		
Coffey			Osborne		
Comanche			Ottawa		4,043
Cowley		230,157	Pawnee		
Crawford	115,353	443,641	Phillips		
Decatur			Pottawatomie		
Dickinson			Pratt		
Doniphan			Rawlins		
Douglas	9,159	9,358	Reno	37,155	59,531
Edwards			Republic		
Elk		6,261	Rice	21,561	22,207
Ellis			Riley		
Ellsworth			Rooks		
Finney		1,888	Rush		
Ford			Russell		86
Franklin			Saline	2,025	6,446
Geary			Scott		
Gove			Sedgwick	1,039,548	3,304,575
Graham			Seward		
Grant			Shawnee	142,919	212,679
Gray			Sheridan		
Greeley			Sherman		
Greenwood			Smith		
Hamilton			Stafford		
Harper			Stanton		
Harvey	7,046	7,046	Stevens		
Haskell			Sumner		
Hodgeman			Thomas		
Jackson			Trego		
Jefferson			Wabaunsee		
Jewell			Wallace		
Johnson	187,206	299,711	Washington		
Kearny			Wichita		
Kingman			Wilson		
Kiowa			Woodson		
Labette		104	Wyandotte	164,642	559,478
Lane				1,943,835	5,664,244
Leavenworth					
Lincoln					
Linn					
Logan					

**M/E Tax Reimbursement Comparison
(2007 and Preliminary 2008)**

County	C&I M&E		RR M&E		Telecom M&E		Total Reimbursement	
	2007	2008	2007	2008	2007	2008	2007	2008
Allen	-	-	-	-	-	-	-	-
Anderson	-	-	-	-	-	-	-	-
Atchison	48,370	114,132	-	-	22,534	44,558	70,904	158,690
Barber	28,300	62,034	-	-	39,909	116,273	68,209	178,307
Barton	156,901	297,005	82	151	48,582	102,832	205,565	399,988
Bourbon	36,187	184,593	-	-	48,562	77,425	84,749	262,018
Brown	-	60,542	-	-	16,577	55,626	16,577	116,168
Butler	223,308	598,260	-	-	210,706	265,875	434,014	864,135
Chase	12,388	15,779	-	-	29,319	40,272	41,707	56,051
Chautauqua	17,474	31,270	-	-	19,946	23,043	37,420	54,313
Cherokee	-	48,250	-	-	-	-	-	48,250
Cheyenne	8,020	7,472	90	-	6,722	19,244	14,832	26,716
Clark	28,582	27,654	-	-	10,506	36,441	39,088	64,095
Clay	36,438	35,424	-	-	-	-	36,438	35,424
Cloud	78,234	75,260	-	-	-	62,894	78,234	138,154
Coffey	20,899	18,325	-	-	7,297	14,300	28,196	32,625
Comanche	-	-	-	-	-	8,699	-	8,699
Cowley	-	595,749	-	-	47,615	86,384	47,615	682,133
Crawford	313,630	779,957	-	-	38,921	102,696	352,551	882,653
Decatur	3,522	12,859	323	859	-	10,937	3,845	24,655
Dickinson	-	-	-	-	68,145	63,335	68,145	63,335
Doniphan	56,593	65,470	-	-	-	595	56,593	66,065
Douglas	554,241	1,374,693	-	-	15,211	151,262	569,452	1,525,955
Edwards	14,088	75,972	-	-	19,057	27,915	33,145	103,887
Elk	-	-	-	-	35,064	31,090	35,064	31,090
Ellis	9,351	86,106	-	-	-	14,076	9,351	100,182
Ellsworth	-	19,800	-	-	15,478	37,654	15,478	57,454
Finney	388,406	442,070	-	-	39,343	84,466	427,749	526,536
Ford	215,740	491,088	-	-	61,542	175,809	277,282	666,897
Franklin	-	-	-	-	71,256	106,339	71,256	106,339
Geary	299,863	347,726	-	-	1,345	40,053	301,208	387,779
Gove	-	10,390	-	-	-	-	-	10,390
Graham	-	-	-	-	-	-	-	-
Grant	-	9,324	-	-	-	-	-	9,324
Gray	13,491	18,974	-	-	-	-	13,491	18,974
Greeley	1,412	6,191	28	26	-	-	1,440	6,217
Greenwood	33,595	50,606	-	-	-	57,814	33,595	108,420
Hamilton	7,983	-	-	-	-	-	7,983	-
Harper	-	47,394	-	-	38,712	66,077	38,712	113,471
Harvey	295,749	388,375	-	-	71,317	115,305	367,066	503,680
Haskell	3,986	11,258	486	458	5,528	9,665	10,000	21,381
Hodgeman	-	3,195	1	1	-	-	1	3,196
Jackson	9,476	85,629	-	-	26,194	43,114	35,670	128,743
Jefferson	-	-	-	-	38,494	71,446	38,494	71,446
Jewell	8,092	8,719	-	-	43,116	26,105	51,208	34,824
Johnson	3,260,154	10,957,785	-	-	862,593	1,814,089	4,122,747	12,771,874
Kearny	13,532	11,371	-	-	-	-	13,532	11,371
Kingman	45,512	72,785	84	90	-	29,778	45,596	102,653
Kiowa	15,291	33,422	-	-	-	-	15,291	33,422
Labette	176,911	227,497	-	-	46,259	135,694	223,170	363,191
Lane	9,778	24,603	-	-	-	11,715	9,778	36,318
Leavenworth	514,324	643,172	-	-	133,887	189,921	648,211	833,093
Lincoln	15,674	24,172	35	30	3,062	20,063	18,771	44,265
Linn	7,972	-	-	-	-	15,063	7,972	15,063
Logan	-	8,203	-	-	-	15,777	-	23,980

**M/E Tax Reimbursement Comparison
(2007 and Preliminary 2008)**

County	C&I M&E		RR M&E		Telecom M&E		Total Reimbursement	
	2007	2008	2007	2008	2007	2008	2007	2008
Lyon	236,633	480,257	-	-	116,445	180,712	353,078	660,969
Marion	103,604	118,828	-	-	40,305	65,939	143,909	184,767
Marshall	54,216	86,391	-	-	107,581	198,230	161,797	284,621
McPherson	-	257,996	-	-	198,000	255,991	198,000	513,987
Meade	-	14,679	-	-	6,122	35,624	6,122	50,303
Miami	66,676	220,059	-	-	86,844	102,387	153,520	322,446
Mitchell	10,132	62,578	1,110	886	-	17,567	11,242	81,031
Montgomery	961,975	1,190,654	-	-	36,304	151,983	998,279	1,342,637
Morris	43,011	30,833	-	-	-	-	43,011	30,833
Morton	859	14,619	-	-	-	-	859	14,619
Nemaha	80,536	112,292	-	-	35,195	62,058	115,731	174,350
Neosho	151,306	337,845	-	-	4,177	85,132	155,483	422,977
Ness	-	-	48	102	-	16,769	48	16,871
Norton	11,226	44,731	765	1,125	-	-	11,991	45,856
Osage	56,833	119,927	-	-	45,401	63,078	102,234	183,005
Osborne	52,854	53,660	1,289	992	-	-	54,143	54,652
Ottawa	9,820	28,910	-	-	-	4,373	9,820	33,283
Pawnee	42,944	48,847	29	29	6,840	28,075	49,813	76,951
Phillips	-	-	723	-	-	-	723	-
Pottawatomie	-	65,253	-	-	-	50,246	-	115,499
Pratt	-	26,591	-	-	-	41,182	-	67,773
Rawlins	-	4,936	301	-	26,977	50,420	27,278	55,356
Reno	576,662	933,813	-	-	145,393	238,746	722,055	1,172,559
Republic	17,617	31,041	6,598	4,465	67,154	58,598	91,369	94,104
Rice	126,153	143,521	176	179	50,908	73,457	177,237	217,157
Riley	208,026	380,369	-	-	-	91,867	208,026	472,236
Rooks	-	-	727	615	-	-	727	615
Rush	-	-	53	48	21,246	32,600	21,299	32,648
Russell	-	129,411	736	929	-	-	736	130,340
Saline	503,192	895,877	-	-	47,282	113,439	550,474	1,009,316
Scott	16,452	25,507	365	214	6,781	24,692	23,598	50,413
Sedgwick	2,003,015	5,935,575	-	-	1,060,403	1,707,817	3,063,418	7,643,392
Seward	186,120	291,709	-	-	33,064	62,979	219,184	354,688
Shawnee	1,886,895	3,904,290	-	127,800	735,308	1,077,474	2,622,203	5,109,564
Sheridan	-	3,204	209	186	-	-	209	3,390
Sherman	-	-	120	220	23,180	69,077	23,300	69,297
Smith	11,151	16,716	723	466	-	-	11,874	17,182
Stafford	-	8,014	-	-	56,843	79,923	56,843	87,937
Stanton	-	1,200	-	-	-	-	-	1,200
Stevens	64,656	66,997	-	-	-	-	64,656	66,997
Sumner	445,624	387,418	-	-	45,294	97,470	490,918	484,888
Thomas	-	53,763	-	-	43,788	95,983	43,788	149,746
Trego	2,929	22,755	-	-	-	-	2,929	22,755
Wabaunsee	-	39,530	-	-	14,730	28,331	14,730	67,861
Wallace	-	-	-	-	-	-	-	-
Washington	26,588	31,861	-	-	20,534	65,736	47,122	97,597
Wichita	-	15,124	-	11	-	-	-	15,135
Wilson	161,111	198,561	-	-	36,932	55,937	198,043	254,498
Woodson	20,033	29,089	-	-	26,920	51,492	46,953	80,581
Wyandotte	5,202,176	7,480,895	-	-	232,016	629,277	5,434,192	8,110,172
Totals	20,324,493	42,856,681	15,101	139,882	5,520,766	10,486,380	25,860,360	53,482,943
<i>Count</i>	70	89	24	23	62	78	92	99

No M&E Reimbursement

- Allen – New manufacturing (Stuart Manufacturing now out of business) and some expansion of existing manufacturing plants (B&W, Hospital and Russell Stover).
- Anderson – Ethanol plant???
- Brown – Manufacturing expansion.
- Cherokee – Jayhawk (chemical manufacturer) expansion.
- Comanche – Power line company equipment maintained in county. Asphalt/cement plants moved in for a road/bridge project. All temporary and has already moved out.
- Cowley – Rubbermaid, Calmar Inc., Winfield Consumer Products and several other manufacturers had expansions. Rubbermaid and Calmar are shutting down other plants in other states and moving the operations to KS.
- Dickinson – Russell Stover expansion.
- Elk – Martin Marietta moved equipment out of Greenwood county into Elk.
- Ellsworth – Equipment for highway project.
- Franklin – Wal-Mart's and American Eagle's distribution centers had an expansion.
- Gove – Westwind Wood Specialties cabinets (granted a IRB exemption starting 1, 1, 2007), Western Plains Energy (ethanol plant, some personal property is on the tax roll).
- Graham – Dan's dirt construction company purchased a new dozer.
- Grant – Pioneer Communications – switching and head-end equipment.
- Harper – Waste Connections(landfill) large equipment purchases.
- Hodgeman – Highway material plant in for a road project.
- Jefferson – Hamm and King Construction equipment located in the county 1, 1, 2007.
- Logan – Cellular communications equipment expansion.
- McPherson – Manufacturer and pharmaceuticals producer expansion.
- Meade – Equipment associated with a highway project.
- Ness – Cellular communications equipment and local Co-op equipment expansion.

Phillips – Tamko Roofing – equipment expansion.

Pottawatomie – Equipment associated with major bridge project at Tuttle Creek Dam.

Pratt – Dirt construction equipment moved to the county.

Rawlins – Cellular communication equipment expansion.

Rooks – Trailer containing expensive analytical equipment.

Rush – Increase value for helium plant.

Russell – EPCO (fish food producer) on tax roll for 2007 after exemption expired the beginning of 2006. Shut down before 1, 1, 2007 and the equipment was dismantled and sold in March 2007.

Sheridan – Power line company in to replace miles of line (PAR).

Sherman – Mellon Finance Corp. (Sunflower Plant) expansion, Highway Project and new Wal-Mart.

Stafford – Equipment in county for a road project (Venture).

Stanton – Equipment moved in for highway project and heavy construction equipment purchased after the first of 2006.

Thomas – New business, Truck Town and a new bigger Wal-Mart store.

Wabaunsee – Equipment associated with watersheds and rock quarries and expansion at the Hormel Plant.

Wallace – New equipment.

Wichita – Equipment for 2 bridge projects.