

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Richard Carlson at 9:00 a.m. on February 4, 2009, in Room 535-N of the Capitol.

All members were present.

Committee staff present:

Gordon Self, Office of the Revisor of Statutes
Scott Wells, Office of the Revisor of Statutes
Hank Avila, Kansas Legislative Research Department
Chris Courtwright, Kansas Legislative Research Department
Kathy Beavers, Committee Assistant

Conferees appearing before the committee:

Representative Doug Gatewood
Representative Melvin Neufeld
Bill Broadie, All American Beef Battalion, Inc
Richard Cram, Kansas Department of Revenue

Others attending:

See attached list.

Bill Introductions:

Representative Powell made a motion to introduce a committee bill concerning milk and dairy products. Representative Rhoades seconded the motion. The motion carried.

Representative King made a motion to introduce an act amending the Kansas Manufactured Housing act. Representative Kleeb seconded the motion. The motion carried.

Representative Rardin made a motion to introduce two bills. They are:

1. Kansas Military Relief Act
2. Health transparency act

Representative Menghini seconded the motion. The motion carried.

Representative Menghini made a motion to introduce a bill concerning tax shelters. Representative Benlon seconded the motion. The motion carried.

Representative Peck made a motion to clarify the language concerning county sales tax authority. Representative Menghini seconded the motion. The motion carried.

Representative Goico made a motion to introduce a bill that provides for the exemption of the state, county and residential taxes on the behalf of veterans who have lost the use of their lower extremities or have paralysis of one lateral half of their body resulting from injuries to the brain. Representative Menghini seconded the motion. The motion carried.

There being no further bill introductions, the Chairman opened the hearing on **HB 2009**.

HB 2009 - Exception to property tax exemption for certain transmission lines and appurtenances.

Scott Wells, Officer of the Revisor of Statutes, briefed the committee members on **HB 2009**.

Representative Doug Gatewood testified in favor of **HB 2009** (Attachment 1). He stated that a technical amendment had been suggested by the Department of Revenue to make **HB 2009** consistent to existing law. Representative Gatewood stood for questions.

A letter from Duane Goossen, Director of the Budget, concerning a Fiscal Note for **HB 2009** states that the Department of Revenue does not have information on the valuation of the proposed transmission line. Therefore, they cannot quantify the precise increase in revenues (Attachment 2). Tony Folsom, Kansas

CONTINUATION SHEET

Minutes of the House Taxation Committee at 9:00 a.m. on February 4, 2009, in Room 535-N of the Capitol.

Department of Revenue (KDOR), stood for questions. He stated information on the company involved was not available because the company is from out of state. At the request of Chairman Carlson, KDOR will provide information to the committee when it is received.

The Chairman closed the hearing on **HB 2009**.

HB 2048 - Sales tax exemption for the All American Beef Battalion, Inc.

Representative Carlson opened the hearing on **HB 2048**.

Chris Courtwright gave a brief overview of **HB 2048**. The fiscal note indicates an estimated decrease of state revenues by \$4,000. Administrative costs for reissuing sales tax publications would be approximately \$26,850 (Attachment 3).

Representative Neufeld introduced Mr. Bill Broadie, All American Beef Battalion, Inc. Mr. Broadie is a Marine Vietnam Veteran and a rancher in Ashland, Kansas. His reason for starting the Battalion was because he did not want the soldiers, deployed to Iraq or Afghanistan, to be treated like the Vietnam vets were treated on their return from the Vietnam Conflict.

Mr. Broadie testified in favor of **HB 2048**. He discussed the purpose of All American Beef Battalion, Inc. and referred to an article written in the August 2008 issue of The Progressive Farmer. The article states why and how the Battalion was started. The purpose of the organization is to hold homecoming or deployment feeds for men and women in the armed services and their families. It is a way to show their appreciation to these men and women in uniform. The meals are cooked and served by volunteers. He stood for questions.

Richard Cram, Kansas Department of Revenue, testified in opposition to **HB 2048** (Attachment 4). He stood for questions.

The Chairman closed the hearing on **HB 2048**.

Chairman Carlson notified members of the committee that information concerning **HB 2070**, discussed in the February 3, 2009 meeting, was in their packet (Attachment 5). Joshua Burton, Economic Development Representative, Kansas Department of Commerce, provided the information.

A fiscal note on **HB 2070** was provided to the chairman (Attachment 6).

The next meeting is scheduled for February 5, 2009.

The meeting was adjourned at 9:53 a.m.

STATE OF KANSAS

DOUG GATEWOOD
REPRESENTATIVE, 1ST DISTRICT
HOME ADDRESS: P.O. BOX 306
COLUMBUS, KANSAS 66725
(620) 429-3690

OFFICE ADDRESS: STATE CAPITOL, RM 135-N
TOPEKA, KANSAS 66612
(785) 296-7648



TOPEKA

HOUSE OF
REPRESENTATIVES

CHAIRMAN-SOUTHEAST KANSAS
LEGISLATIVE DELEGATION

COMMITTEE ASSIGNMENTS
MEMBER: APPROPRIATIONS
AGRICULTURE
RANKING MEMBER: AGRICULTURE AND NATURAL
RESOURCES BUDGET
HOTLINE NUMBER: 1-800-432-3924
SPEECH/HEARING IMPAIRED: (785) 296-8430

HB 2009

Thank you Mr. Chairman and Committee members for your consideration of House Bill 2009.

When the Kansas Legislature originally granted the right for ten year property tax exemptions on transmission and communication infrastructure, including transmission lines, the intent was to incentivize construction in order to insure capacity for Kansas Citizens to have adequate, reliable services to utilities.

With an oversight in the statutory language, we have allowed a property tax exemption for utilities that bring services in from out of state, cross land in Kansas that receives none of the benefits of this service and then export all of the services to an adjacent state. Kansans give up the use of their land for these transmission towers, right of way for access to the towers and then have the loss of aesthetic value. Then, after we receive no service from this line, the utility is authorized through KSA 79-259 to receive property tax exemptions for ten years.

Mr. Chairman and committee members, HB 2009 allows Kansas to collect taxes on these lines so that Kansas can receive at least some benefits when utilities cut thru Kansas in order to supply utility services only to those in other states.

There is a technical amendment that has been suggested by the Department of Revenue in order to make this bill consistent to existing law. I fully support this suggested balloon as it will help achieve the original legislative intent.

Again thank you and I will be happy to stand for any questions you may have.

Rep. Doug Gatewood
District 1

February 2, 2009

The Honorable Richard Carlson, Chairperson
House Committee on Taxation
Statehouse, Room 411-S
Topeka, Kansas 66612

Dear Representative Carlson:

SUBJECT: Fiscal Note for HB 2009 by Representative Gatewood

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2009 is respectfully submitted to your committee.

HB 2009 would prohibit an ad valorem property tax exemption for electric transmission lines and appurtenances, which are used only by utilities located outside of the state for the transmission of electricity to out-of-state consumers or to out-of-state utilities.

The Department of Revenue indicates that it is aware of only one proposed electric transmission line that would be affected by this bill. The bill would provide that certain property would no longer qualify for a property tax exemption, which would increase primarily local property tax revenues. The Department of Revenue does not have information on the valuation of the proposed transmission line and cannot quantify the precise increase in revenues.

Sincerely,



Duane A. Goossen
Director of the Budget

cc: Steve Neske, Revenue
Tom Day, KCC

February 2, 2009

The Honorable Richard Carlson, Chairperson
House Committee on Taxation
Statehouse, Room 411-S
Topeka, Kansas 66612

Dear Representative Carlson:

SUBJECT: Fiscal Note for HB 2048 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2048 is respectfully submitted to your committee.

HB 2048 would provide a sales tax exemption for the All American Beef Battalion, Inc. for the purpose of educating, promoting, and carrying out projects that provide support and morale to members of the United States armed forces and military service. The bill would exempt from sales tax all sales and purchases of tangible personal property made by or on behalf of the All American Beef Battalion, Inc.

Estimated State Fiscal Effect				
	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
Revenue	--	--	(\$3,508)	(\$4,000)
Expenditure	--	--	\$26,850	\$26,850
FTE Pos.	--	--	--	--

The Department of Revenue estimates that HB 2048 would decrease state revenues by \$4,000 in FY 2010. Of those totals, the State General Fund is estimated to decrease by \$3,508, while the State Highway Fund is estimated to decrease by \$492 in FY 2010. This bill also is estimated to decrease local revenues by \$1,000 in FY 2010. The fiscal effect to state revenues during subsequent years would be as follows:

The Honorable Richard Carlson, Chairperson
February 2, 2009
Page 2—2048

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
State General Fund	(\$3,578)	(\$3,650)	(\$3,723)	(\$3,797)
State Highway Fund	(502)	(512)	(522)	(533)
Local Governments	<u>(1,020)</u>	<u>(1,040)</u>	<u>(1,061)</u>	<u>(1,082)</u>
	(\$5,100)	(\$5,202)	(\$5,306)	(\$5,412)

According to the Department of Revenue, reissuing sales tax publications would cost \$26,850. Any fiscal effect associated with HB 2048 is not reflected in *The FY 2010 Governor's Budget Report*.

Sincerely,



Duane A. Goossen
Director of the Budget

cc: Steve Neske, Revenue

Testimony to the House Taxation Committee

Richard Cram

February 4, 2009

Department Concerns with House Bill 2048

Representative Carlson, Chair, and Members of the Committee:

House Bill 2048 would provide a sales tax exemption to the All American Beef Battalion, Inc. This is a worthwhile organization, but the Department questions whether it needs a subsidy from the State in the form of a sales tax exemption. The policy of granting exemptions in piece-meal fashion to different non-profit organizations simply because they have asked for one needs to stop.

This proposal will cause further erosion of the sales tax base at a time when this State can ill afford the revenue loss. The Department's fiscal note is attached. Although the revenue loss appears small, granting of this exemption will generate many more similar requests. The cumulative effect will have a large negative fiscal impact. There are approximately 24,000 non-profit organizations in Kansas, 14,000 of which are currently not exempt from sales tax. If all were granted exemption on both purchases and sales, the fiscal impact would result in foregone state sales tax revenue of an additional \$40.3 million on purchases and \$18 million on sales. We are foregoing approximately \$34 million in state sales tax revenues, due to the current exemptions for certain non-profit organizations (excluding political subdivisions and educational institutions). Foregone local sales tax revenue is about \$7.5 million.

This will be one of many sales tax exemption requests. If any are granted, they should be limited to purchases only. Otherwise, the organization may have an artificial competitive advantage or businesses selling the same items and required to collect sales tax. The Department suggests that the following questions be asked about each request, including this one:

1. Is this exemption request so essential that Legislature would be willing to appropriate funds to the organization requesting the exemption in the amount of foregone sales tax revenue each year, if the exemption request were not granted?
2. Does the organization fulfill a function or provide a service that would otherwise fall upon the state or local government to provide?
3. Does the organization's activities alleviate any current burden on state or local government?

Unless the above questions are answered in the affirmative, the exemption request should not be granted. In the current fiscal environment, the wisdom in granting any is questionable.

2009 House Bill 2048b Fiscal Note

Introduced as a House Bill

Brief of Bill

House Bill 2048, as Introduced, amends the sales tax statues to provide an exemption for the All American Beef Battalion, Inc. The proposal amends K.S.A 79-3606 to provide an exemption on purchases and sales made by, or on behalf of, All American Beef Battalion, Inc. for the purpose of educating, promoting and participating as a contact group through the beef cattle industry to carry out projects that provide support and morale to members of the United States armed forces and military services.

The Act would be effective July 1, 2009.

Fiscal Impact

The proposal is estimated to result in the loss of \$4,000 in fiscal year 2010. Loss by fund is listed in the table below. Loss of local sales tax revenue is estimated at \$1,000 The estimate was developed from information provided by the organization.

	Total	SGF	Hwy	Local
2010	\$4,000	\$3,508	\$492	\$1,000
2011	\$4,080	\$3,578	\$502	\$1,020
2012	\$4,162	\$3,650	\$512	\$1,040
2013	\$4,245	\$3,723	\$522	\$1,061
2014	\$4,330	\$3,797	\$533	\$1,082

Administrative Impact

The proposal would result in the revision of sales tax publications at a cost of \$26,850.

Administrative Problems and Comments

The department respectively suggests the exemption for sales made by or on behalf of the organization be removed from the proposal. The granting of exemption on sales of tangible personal property allows tax free-sales to be made by special interest groups and is considered by many to be bad tax policy. The legislature provides a marketplace advantage to the special groups that harms competing for-profit businesses that collect sales tax. The organization is acting as an agent for the state when collecting and remitting sales tax on goods sold as it is the consumer paying the tax and not the organization.

Including the phrase "by or on behalf of" for sales made makes the policing of these sales difficult. It opens the potential for individuals and groups to illegally claim exempt sales on behalf of an organization. If the exemption on sales made remains in the proposal, it is recommended it be changed to limit the exemption to only sales made by the specific organization.

The department respectively suggests the "on behalf of" language be removed from the

exemption on purchases and project exemption certificate language be inserted. This would be consistent with most sales tax exemptions and provides greater controls on the administration of exempt purchases. With the proposed language, there are no controls to ensure that the purchase being made "on behalf of" the organization are actually being used by the organization.

Taxpayer/Customer Impact

Provides a sales tax exemption to the All American Beef Battalion, Inc.

Legal Impact

Community Service Tax Credit Program Summary

Fiscal Year	Total # of Projects	# of Projects in Rural Areas (< 15,000)	# of Projects in Non-Rural Areas (> 15,000)	% of Rural Projects	% of Non-Rural Projects	Tax Credits Issued	Tax Credits Utilized	% Utilized	Total \$ Value of Contributions	Contributions for Rural Area Projects	Contributions for Non-Rural Area Projects	% of Contribution \$ for Rural Area Projects (70% credit)	% of Contribution \$ for Non-Rural Area Projects (50% credit)	
1995	39	11	28	28.2%	71.8%	\$ 4,999,701.00	\$ 2,725,035.47	54.5%	\$ 4,624,688.48	\$ 2,063,635.64	\$ 2,561,052.84	44.6%	55.4%	\$
1996	42	12	30	28.6%	71.4%	\$ 4,997,541.50	\$ 2,985,060.70	59.7%	\$ 5,985,065.26	\$ 1,578,918.68	\$ 4,406,146.58	26.4%	73.6%	\$
1997	34	19	15	55.9%	44.1%	\$ 4,952,392.00	\$ 3,104,946.16	62.7%	\$ 5,114,129.41	\$ 2,739,407.25	\$ 2,374,722.16	53.6%	46.4%	\$
1998	34	19	15	55.9%	44.1%	\$ 4,861,001.00	\$ 3,724,893.76	76.6%	\$ 5,817,516.67	\$ 4,089,828.54	\$ 1,727,688.13	70.3%	29.7%	\$ 2,092,622.91
1999	30	16	14	53.3%	46.7%	\$ 5,000,000.00	\$ 3,575,292.90	71.5%	\$ 5,642,187.81	\$ 3,770,995.00	\$ 1,871,192.80	66.8%	33.2%	\$ 2,066,894.91
2000	29	16	13	55.2%	44.8%	\$ 5,000,000.00	\$ 4,135,355.94	82.7%	\$ 6,795,455.12	\$ 3,688,142.43	\$ 3,107,312.48	54.3%	45.7%	\$ 2,660,099.18
2001	26	17	9	65.4%	34.6%	\$ 4,130,000.00	\$ 4,105,448.93	99.4%	\$ 6,591,590.24	\$ 4,048,269.00	\$ 2,543,321.26	61.4%	38.6%	\$ 2,486,141.31
2002	28	20	8	71.4%	28.6%	\$ 4,130,000.00	\$ 4,130,000.00	100.0%	\$ 6,450,723.81	\$ 4,523,190.91	\$ 1,927,532.90	70.1%	29.9%	\$ 2,320,723.81
2003	29	21	8	72.4%	27.6%	\$ 4,130,000.00	\$ 4,129,424.26	100.0%	\$ 6,588,988.99	\$ 4,213,001.08	\$ 2,375,987.91	63.9%	36.1%	\$ 2,459,564.73
2004	27	13	14	48.1%	51.9%	\$ 4,130,000.00	\$ 4,130,000.00	100.0%	\$ 6,976,436.45	\$ 3,293,960.45	\$ 3,682,476.00	47.2%	52.8%	\$ 2,846,436.45
2005	26	10	16	38.5%	61.5%	\$ 4,130,000.00	\$ 4,130,000.00	100.0%	\$ 7,681,083.79	\$ 5,049,545.70	\$ 2,631,538.09	65.7%	34.3%	\$ 3,551,083.79
2006	26	17	9	65.4%	34.6%	\$ 4,130,000.00	\$ 4,129,999.95	100.0%	\$ 6,552,023.11	\$ 4,274,482.49	\$ 2,277,540.62	65.2%	34.8%	\$ 2,422,023.16
2007	22	17	5	77.3%	22.7%	\$ 4,130,000.00	\$ 4,130,000.00	100.0%	\$ 6,648,095.95	\$ 4,310,673.28	\$ 2,337,422.67	64.8%	35.2%	\$ 2,518,095.95
2008	21	16	5	76.2%	23.8%	\$ 4,130,000.00	\$ 4,129,990.00	100.0%	\$ 6,431,466.20	\$ 4,595,941.07	\$ 1,835,177.32	71.5%	28.5%	\$ 2,301,476.20
TOTAL	413	224	189	54.2%	45.8%	\$ 62,850,635.50	\$ 53,265,448.07	84.7%	\$ 87,899,451.29	\$ 52,239,991.52	\$ 35,659,111.76	59.4%	40.6%	\$ 34,634,003.23

CSP Summary Report

FY	ORGANIZATION	CITY	COUNTY	AWARD
FY06	Anderson County Hospital Foundaiton	Garnett	Anderson	\$ 171,000.00
			Anderson Total	\$ 171,000.00
FY97	Atchison in Partnership, Inc.	Atchison	Atchison	\$ 210,000.00
			Atchison Total	\$ 210,000.00
FY04	Greater Barber County Historical Action Association, Inc.	Medicine Lodge	Barber	\$ 225,000.00
FY09	Medicine Lodge Memorial Hospital	Medicine Lodge	Barber	\$ 70,000.00
			Barber Total	\$ 295,000.00
FY02	Ellinwood District Hospital	Ellinwood	Barton	\$ 91,000.00
FY06	Ellinwood Hospital District	Ellinwood	Barton	\$ 200,000.00
FY03	Central Kansas Medical Center Fd.	Great Bend	Barton	\$ 242,400.00
FY02	Clara Barton Hospital	Hoisington	Barton	\$ 210,000.00
FY06	Clara Barton Hospital Association	Hoisington	Barton	\$ 188,000.00
			Barton Total	\$ 931,400.00
FY00	Mercy Hospital Foundation of Ft. Scott	Fort Scott	Bourbon	\$ 275,000.00
FY07	Fort Scott Community College Endowment Association	Fort Scott	Bourbon	\$ 250,000.00
			Bourbon Total	\$ 525,000.00
FY03	Hiawatha Community Hospital Fd.	Hiawatha	Brown	\$ 151,760.00
FY95	Tri County Manor Living Center	Horton	Brown	\$ 30,176.00
			Brown Total	\$ 181,936.00
FY01	Kansas Jaycees' Cerebral Palsy Foundation	Augusta	Butler	\$ 86,000.00
FY03	Butler County Historical Society	El Dorado	Butler	\$ 100,590.00
FY09	Flinthills Services, Inc.	El Dorado	Butler	\$ 250,000.00
			Butler Total	\$ 436,590.00
FY07	Camp Wood, YMCA	Elmdale	Chase	\$ 245,000.00
FY04	Flint Hills R,C & D Inc.Chase Co. Youth Technology	Strong City	Chase	\$ 99,600.00
			Chase Total	\$ 344,600.00
FY02	Cedar Vale Health Fd.	Cedar Vale	Chautauqua	\$ 140,000.00
FY04	Sedan City Hospital	Sedan	Chautauqua	\$ 44,000.00
			Chautauqua Total	\$ 184,000.00
FY08	Neutral Lands Cherokee, Inc.	Baxter Springs	Cherokee	\$ 215,000.00
FY02	Class L.T.D. / Labette Co. Comm. Service	Columbus	Cherokee	\$ 105,000.00
FY07	Class LTD	Columbus	Cherokee	\$ 99,000.00
FY08	Family Life Center, Inc.	Riverton	Cherokee	\$ 150,000.00
			Cherokee Total	\$ 569,000.00
FY01	Cheyenne County Hospital	St. Francis	Cheyenne	\$ 210,000.00
FY03	Great Plains of Cheyenne Co./Cheyenne Co. Hospital	St. Francis	Cheyenne	\$ 210,000.00
FY06	Great Plains of Cheyenne County, Inc.	St. Francis	Cheyenne	\$ 126,000.00
			Cheyenne Total	\$ 546,000.00
FY01	Ashland Hospital District #3	Ashland	Clark	\$ 155,000.00
FY06	Ashland Community Foundation	Ashland	Clark	\$ 208,000.00
FY98	Ashland Hospital District #3	Ashland	Clark	\$ 210,000.00
FY99	Minneola Hospital District #2	Minneola	Clark	\$ 154,000.00
			Clark Total	\$ 727,000.00
FY07	Clay County Medical Center	Clay Center	Clay	\$ 190,000.00
FY97	Clay County Hospital	Clay Center	Clay	\$ 140,000.00
FY04	Community Care, Inc.	Clifton	Clay	\$ 36,000.00
			Clay Total	\$ 366,000.00
FY03	North Central Kansas Court Appt. Special Advocate	Concordia	Cloud	\$ 70,000.00
			Cloud Total	\$ 70,000.00
FY01	Comanche County Econ. Devel. Foundation	Coldwater	Comanche	\$ 250,000.00
FY05	Comanche County Economic Development Foundation	Coldwater	Comanche	\$ 224,000.00
FY08	Comanche County Economic Development Foundation	Coldwater	Comanche	\$ 140,000.00
			Comanche Total	\$ 614,000.00
FY01	Horizon United Methodist Center	Arkansas City	Cowley	\$ 250,000.00
FY97	Cowley Co. MH & Counsel.	Arkansas City	Cowley	\$ 793,100.00
FY03	Sunflower Outreach Services	Burden	Cowley	\$ 69,841.00
FY00	Creative Community Living of So Ctr Ks	Winfield	Cowley	\$ 100,000.00
FY00	William Newton Memorial Hospital	Winfield	Cowley	\$ 299,600.00
FY09	William Newton Healthcare Foundation	Winfield	Cowley	\$ 250,000.00
			Cowley Total	\$ 1,762,541.00
FY96	Family Resource Inc. - Girard	Girard	Crawford	\$ 273,000.00

5-2

CSP Summary Report

	ORGANIZATION	CITY	COUNTY	AMOUNT
FY06	Pittsburg Area Community Foundation	Pittsburg	Crawford	\$ 150,000.00
FY96	Pittsburg State University Tech Center	Pittsburg	Crawford	\$ 201,816.50
			Crawford Total	\$ 624,816.50
FY09	Oberlin-Decatur Area Economic Development Corporation	Oberlin	Decatur	\$ 125,000.00
			Decatur Total	\$ 125,000.00
FY01	Lawrence Arts Center, Inc.	Lawrence	Douglas	\$ 250,000.00
FY05	Van Go Mobile Arts, Inc.	Lawrence	Douglas	\$ 245,000.00
FY07	Lawrence Memorial Hospital	Lawrence	Douglas	\$ 250,000.00
FY09	Kansas Wildscape Foundation	Lawrence	Douglas	\$ 150,000.00
FY96	Hannah's House Foundation	Lawrence	Douglas	\$ 275,000.00
FY98	Hannah's House Foundation	Lawrence	Douglas	\$ 200,000.00
			Douglas Total	\$ 1,370,000.00
FY00	Hays Medical Center Foundation	Hays	Ellis	\$ 275,000.00
FY96	High Plains Mental Health Center Found.	Hays	Ellis	\$ 100.00
FY97	Dev. Svcs. of NW Kansas	Hays	Ellis	\$ 175,000.00
FY98	Ellis County Coalition for ED	Victoria	Ellis	\$ 250,000.00
			Ellis Total	\$ 700,100.00
FY98	Ellsworth County Hospital Board	Ellsworth	Ellsworth	\$ 225,000.00
			Ellsworth Total	\$ 225,000.00
FY03	St. Catherine Hospital	Garden City	Finney	\$ 227,450.00
FY06	St. Catherine Hospital Development Foundation	Garden City	Finney	\$ 157,000.00
FY97	Community Day Care Ctrs.	Garden City	Finney	\$ 150,000.00
FY97	Garden City Family YMCA	Garden City	Finney	\$ 100,000.00
			Finney Total	\$ 634,450.00
FY00	Arrowhead West Endowment Assoc.	Dodge City	Ford	\$ 91,000.00
FY00	Methodist Hospital Assoc./Trinity	Dodge City	Ford	\$ 300,000.00
FY09	Arrowhead West, Inc.	Dodge City	Ford	\$ 75,000.00
FY97	Arrowhead West Endow.	Dodge City	Ford	\$ 125,000.00
FY97	Boot Hill Repertory Comp.	Dodge City	Ford	\$ 96,000.00
FY97	Catholic Soc. Serv. --Dodge	Dodge City	Ford	\$ 75,000.00
FY99	Project Teen-Safe, Inc./Dodge City	Dodge City	Ford	\$ 72,435.00
			Ford Total	\$ 834,435.00
FY06	Franklin County Mental Health Clinic, Inc.	Ottawa	Franklin	\$ 220,000.00
FY08	Ransom Memorial Hospital Charitable Association	Ottawa	Franklin	\$ 240,000.00
FY09	Elizabeth Layton Center, Inc.	Ottawa	Franklin	\$ 125,000.00
			Franklin Total	\$ 585,000.00
FY07	Junction City Opera House, Inc.	Junction City	Geary	\$ 180,000.00
FY96	Geary Community Healthcare Foundation	Junction City	Geary	\$ 280,000.00
			Geary Total	\$ 460,000.00
FY01	Gove Co. Healthcare Endowment Foundation	Quinter	Gove	\$ 200,000.00
FY04	Gove County Healthcare Endowment Foundation, Inc.	Quinter	Gove	\$ 239,900.00
FY05	The Friends of the Jay Johnson Public Library	Quinter	Gove	\$ 99,400.00
FY08	Gove County Medical Center	Quinter	Gove	\$ 240,000.00
FY95	Gove County Healthcare Endowment, Inc.	Quinter	Gove	\$ 120,514.00
FY98	Gove County Medical Center	Quinter	Gove	\$ 75,000.00
FY99	Gove County Healthcare Endowment	Quinter	Gove	\$ 61,600.00
			Gove Total	\$ 1,036,414.00
FY01	Graham County Community Foundation, Inc.	Hill City	Graham	\$ 190,000.00
FY09	Frontier Alliance, Inc.	Hill City	Graham	\$ 78,500.00
			Graham Total	\$ 268,500.00
FY01	Friends of Grant County Library Foundation, Inc.	Ulysses	Grant	\$ 175,000.00
			Grant Total	\$ 175,000.00
FY00	Shepherd of the Plains Foundation	Cimarron	Gray	\$ 119,115.00
FY06	Shepherd of the Plains Foundation	Cimarron	Gray	\$ 79,000.00
FY97	Shepherd of the Plains Found.	Cimarron	Gray	\$ 52,500.00
FY98	Shepherd of the Plains	Cimarron	Gray	\$ 66,000.00
FY02	Copeland Santa Fe Senior Ctr.	Copeland	Gray	\$ 182,500.00
			Gray Total	\$ 499,115.00
FY08	Greenwood Preservation Society	Eureka	Greenwood	\$ 215,000.00
			Greenwood Total	\$ 215,000.00
FY06	Hamilton County Hospital	Syracuse	Hamilton	\$ 138,500.00

CSP Summary Report

F.	ORGANIZATION	CITY	COUNTY	AWARD
			Hamilton Total	\$ 138,500.00
FY00	Hospital District #6 of Harper Co.	Anthony	Harper	\$ 276,000.00
FY02	Anthony Community Care Center	Anthony	Harper	\$ 160,000.00
FY06	Hospital District #6 of Harper County, KS	Anthony	Harper	\$ 245,000.00
FY02	Harper Hospital Dist. # 5	Harper	Harper	\$ 87,500.00
FY02	Sunflower RC&D / Cunningham Library	Harper	Harper	\$ 34,000.00
FY08	Harper Hospital District #5	Harper	Harper	\$ 150,000.00
			Harper Total	\$ 952,500.00
FY01	Kansas Learning Center for Health	Halstead	Harvey	\$ 125,000.00
			Harvey Total	\$ 125,000.00
FY06	Kansas Learning Center for Health	Halstead	Harvey	\$ 71,000.00
FY96	Hertzler Research Foundation	Halstead	Harvey	\$ 100,000.00
FY00	Mennonite Board/Schowalter Villa	Hesston	Harvey	\$ 150,150.00
FY03	Hesston Intergenerational Child Development Ctr	Hesston	Harvey	\$ 150,150.00
FY08	Mennonite Board of Missions & Charities of Kansas	Hesston	Harvey	\$ 240,000.00
FY09	Hesston College dba Dyck Arboretum of the Plains	Hesston	Harvey	\$ 175,000.00
FY95	Mennonite Board of Missions & Charities	Hesston	Harvey	\$ 350,000.00
FY97	Hesston College-Dyck Arboretum of the Plains	Hesston	Harvey	\$ 100,000.00
FY99	Hesston College/Dyck Arboretum	Hesston	Harvey	\$ 100,000.00
FY06	Northview Developmental Services, Inc.	Newton	Harvey	\$ 225,000.00
FY95	Friendly Acres, Inc.	Newton	Harvey	\$ 90,000.00
FY95	Meadowlark Homestead, Inc.	Newton	Harvey	\$ 18,000.00
FY95	Newton Healthcare Corporation	Newton	Harvey	\$ 206,449.00
FY95	Prairie View, Inc.	Newton	Harvey	\$ 119,000.00
FY98	Meadowlark Homestead, Inc.	Newton	Harvey	\$ 25,000.00
FY99	Health Ministries of Harvey County	Newton	Harvey	\$ 275,000.00
FY99	United Methodist Youthville/Newton & Dodge	Newton	Harvey	\$ 225,000.00
FY03	Kidron Bethel Retirement Services, Inc.	North Newton	Harvey	\$ 245,000.00
			Harvey Total	\$ 2,864,749.00
FY99	Lockport Township	Copeland	Haskell	\$ 201,375.00
FY03	Satana District Hospital & LTCU	Santana	Haskell	\$ 142,500.00
FY05	Western Kansas Child Advocacy Center (WKCAC)	Satanta	Haskell	\$ 134,000.00
			Haskell Total	\$ 477,875.00
FY01	YMCA of Greater Kansas City	Kansas City	Jo/Wy/Leav	\$ 250,000.00
FY05	The Salvation Army, an Illinois Corporation	Kansas City	Jo/Wy/Leav	\$ 200,000.00
FY05	YouthFriends	Kansas City	Jo/Wy/Leav	\$ 60,600.00
FY95	The Salvation Army	Kansas City	Jo/Wy/Leav	\$ 107,750.00
FY96	KS City Crime Commission dba Crime Stoppers	Kansas City	Jo/Wy/Leav	\$ 40,000.00
FY96	YMCA Greater KC	Kansas City	Jo/Wy/Leav	\$ 300,000.00
FY98	YMCA of Greater KCK	Kansas City	Jo/Wy/Leav	\$ 100,000.00
			Jo/Wy/Leav Total	\$ 1,058,350.00
FY08	The Lakeview Village Foundation	Lenexa	Johnson	\$ 150,000.00
FY09	Community Living Opportunities, Inc.	Lenexa	Johnson	\$ 198,000.00
FY96	Friends of JoCo Mental Retardation Cntr dba JoCo Developmental Supports	Lenexa	Johnson	\$ 25,000.00
FY09	A Park for All, Inc.	Mission	Johnson	\$ 175,000.00
FY00	Temporary Lodging for Children, Inc	Olathe	Johnson	\$ 12,500.00
FY04	Olathe Good Samaritan Center	Olathe	Johnson	\$ 25,000.00
FY04	TLC for Children and Families, Inc.	Olathe	Johnson	\$ 37,500.00
FY05	Heart to Heart International	Olathe	Johnson	\$ 167,600.00
FY07	TLC for Children and Families, Inc.	Olathe	Johnson	\$ 200,000.00
FY95	Johnson Co. CASA	Olathe	Johnson	\$ 4,500.00
FY95	Lifeskills Management Center, Inc.	Olathe	Johnson	\$ 29,808.00
FY95	Temporary Lodging for Children	Olathe	Johnson	\$ 8,493.00
FY96	Temporary Lodging for Children	Olathe	Johnson	\$ 10,000.00
FY98	Keys Youth Services, Inc.	Olathe	Johnson	\$ 25,000.00
FY03	Safehome, Inc.	Overland Park	Johnson	\$ 200,000.00
FY05	Marillac Center	Overland Park	Johnson	\$ 150,000.00
FY07	Parsons Coummunity Foundation, Inc.	Overland Park	Johnson	\$ 250,000.00
FY95	CLASP, Inc.	Overland Park	Johnson	\$ 3,375.00
FY95	Community Living Opportunities, Inc.	Overland Park	Johnson	\$ 182,077.00
FY95	Community Living Opportunities, Inc.	Overland Park	Johnson	\$ 75,000.00

CSP Summary Report

	ORGANIZATION	CITY	COUNTY	A.
FY95	Health Partnership of Johnson County	Overland Park	Johnson	\$ 20,500.00
FY95	Safehome, Inc.	Overland Park	Johnson	\$ 14,099.00
FY95	United Community Services of John. Co.	Overland Park	Johnson	\$ 16,513.00
FY09	Community Center of Shawnee, Inc. dba Shawnee Community Services	Shawnee	Johnson	\$ 130,000.00
FY96	Substance Abuse Services	Shawnee	Johnson	\$ 80,500.00
FY95	Head Start of Shawnee Mission, Inc.	Shawnee Mission	Johnson	\$ 6,000.00
FY98	Easter Seal Society, KCK	Kansas City	Johnson	\$ 5,000.00
			Johnson Total	\$ 2,201,465.00
FY04	Kearny County Hospital	Lakin	Kearney	\$ 157,000.00
FY05	Kearny County Health Care Foundation	Lakin	Kearney	\$ 140,125.00
			Kearney Total	\$ 297,125.00
FY96	Kingman Community Hospital	Kingman	Kingman	\$ 65,000.00
FY98	Kingman Community Hospital	Kingman	Kingman	\$ 75,000.00
			Kingman Total	\$ 140,000.00
FY07	Twilight Theatre, Inc.	Greensburg	Kiowa	\$ 250,000.00
FY09	Great Plains of Kiowa County, Inc. dba Kiowa County Memorial Hospital	Greensburg	Kiowa	\$ 192,500.00
FY99	Iroquois Center for Human Development	Greensburg	Kiowa	\$ 275,000.00
FY06	Kiowa District Hospital	Kiowa	Kiowa	\$ 65,000.00
			Kiowa Total	\$ 782,500.00
FY05	21st Century Homestead, Inc.	Altamont	Labette	\$ 200,000.00
FY01	Parsons Community Foundation	Parsons	Labette	\$ 114,800.00
FY04	Parsons Community Foundation, Inc.	Parsons	Labette	\$ 179,000.00
FY07	Stanton County Hospital	Parsons	Labette	\$ 161,000.00
FY97	The Parsons Good Samaritan Center	Parsons	Labette	\$ 35,000.00
FY98	Parsons Community Foundation	Parsons	Labette	\$ 119,000.00
FY99	Parsons State Hospital Child Care Center	Parsons	Labette	\$ 12,250.00
			Labette Total	\$ 821,050.00
FY98	Caritas Clinics, Inc.	Leavenworth	Leavenworth	\$ 60,000.00
			Leavenworth Total	\$ 60,000.00
FY07	Crispin Antiquarian Foundation	Lincoln	Lincoln	\$ 125,000.00
			Lincoln Total	\$ 125,000.00
FY99	Wildwood Outdoor Education Center/La Cygne	La Cygne	Linn/Miami	\$ 70,000.00
			Linn/Miami Total	\$ 70,000.00
FY00	Logan County Healthcare Foundation	Oakley	Logan	\$ 175,000.00
FY02	Tri-Co. Amusement Assoc.	Oakley	Logan	\$ 35,000.00
FY05	The Logan County Healthcare Foundation, Inc.	Oakley	Logan	\$ 140,000.00
FY99	Logan County Healthcare Foundation	Oakley	Logan	\$ 234,500.00
			Logan Total	\$ 584,500.00
FY09	Corner House, Inc.	Emporia	Lyon	\$ 140,000.00
			Lyon Total	\$ 140,000.00
FY01	Mennonite Bethesda Society, Inc.	Goessel	Marion	\$ 250,000.00
FY06	Mennonite Bethesda Society, Inc.	Goessel	Marion	\$ 240,000.00
FY98	Mennonite Bethesda Society	Goessel	Marion	\$ 200,000.00
FY99	Mennonite Bethesda Society/Goessel	Goessel	Marion	\$ 220,500.00
FY05	Salem Hospital, Inc.	Hillsboro	Marion	\$ 250,000.00
FY97	Parkside Homes, Inc.	Hillsboro	Marion	\$ 27,500.00
FY96	St. Luke Foundation	Marion	Marion	\$ 100,000.00
			Marion Total	\$ 1,288,000.00
FY96	Kids University, Inc.	Marysville	Marshall	\$ 13,500.00
			Marshall Total	\$ 13,500.00
FY03	Pleasant View Home	Inman	McPherson	\$ 73,500.00
FY05	Inman Wellness Center, Inc.	Inman	McPherson	\$ 200,500.00
FY04	International Educational and Cultural Services, Inc.	Lindsborg	McPherson	\$ 135,000.00
FY00	McPherson Healthcare Foundation	McPherson	McPherson	\$ 275,000.00
FY01	Cedars, Inc., (The)	McPherson	McPherson	\$ 275,000.00
FY02	McPherson Opera House Preservation	McPherson	McPherson	\$ 175,000.00
FY03	Disability Supports of the Great Plains, Inc.	McPherson	McPherson	\$ 183,930.00
FY06	The Cedars, Incorporated	McPherson	McPherson	\$ 240,000.00
FY07	Mt. Hope Sanctuary, Inc.	McPherson	McPherson	\$ 245,000.00
FY96	Multi Community Diversified Services	McPherson	McPherson	\$ 70,000.00
FY97	The Cedars	McPherson	McPherson	\$ 115,500.00

CSP Summary Report

FY	ORGANIZATION	CITY	COUNTY	AWARD
FY99	Multi Community Diversified Services/McPh	McPherson	McPherson	\$ 70,000.00
FY02	Mercy Hospital, Inc.	Moundridge	McPherson	\$ 175,000.00
FY07	Mercy Hospital, Inc.	Moundridge	McPherson	\$ 149,000.00
FY97	Mem. Home for the Aged	Moundridge	McPherson	\$ 150,000.00
FY98	Memorial Home, Inc.	Moundridge	McPherson	\$ 225,000.00
			McPherson Total	\$ 2,757,430.00
FY97	Fowler Hospital District	Fowler	Meade	\$ 37,600.00
FY08	Meade District Hospital	Meade	Meade	\$ 172,500.00
			Meade Total	\$ 210,100.00
FY98	Lakemary Center, Inc.	Paola	Miami	\$ 150,000.00
			Miami Total	\$ 150,000.00
FY04	Mitchell County Hospital	Beloit	Mitchell	\$ 200,000.00
			Mitchell Total	\$ 200,000.00
FY03	Coffeyville Regional Medical Center Fd.	Coffeyville	Montgomery	\$ 224,000.00
FY06	Coffeyville Regional Medical Center Foundation	Coffeyville	Montgomery	\$ 224,000.00
FY08	Midland Theater Foundation, Inc.	Coffeyville	Montgomery	\$ 240,000.00
FY97	Mercy Health System of KS	Independence	Montgomery	\$ 300,000.00
			Montgomery Total	\$ 988,000.00
FY09	Morris County Hospital Foundation	Council Grove	Morris	\$ 203,000.00
FY97	Council Grove Comm. Ctr.	Council Grove	Morris	\$ 165,000.00
			Morris Total	\$ 368,000.00
FY96	Pratt Health Care Services Foundation	Pratt	Multi	\$ 50,000.00
			Multi Total	\$ 50,000.00
FY97	Centralia Comm. Health Care	Centralia	Nemaha	\$ 157,500.00
FY03	Great Plains of Sabetha / Sabetha Comm. Hospital	Sabetha	Nemaha	\$ 129,500.00
FY09	Friends of the Mary Cotton Library, Inc.	Sabetha	Nemaha	\$ 250,000.00
FY97	Rural Dev. Assn. of NE KS	Sabetha	Nemaha	\$ 282,000.00
FY98	Sabetha Community Hospital	Sabetha	Nemaha	\$ 40,000.00
FY07	Nemaha Valley Community Hospital	Seneca	Nemaha	\$ 200,000.00
			Nemaha Total	\$ 1,059,000.00
FY01	Tri-Valley Developmental Services, Inc.	Chanute	Neosho	\$ 199,200.00
FY07	Faith House, Inc.	Chanute	Neosho	\$ 175,000.00
FY00	Prairie Mission Retirement Village, Inc.	St. Paul	Neosho	\$ 49,700.00
FY98	Osage Village, Inc.	St. Paul	Neosho	\$ 90,000.00
			Neosho Total	\$ 513,900.00
FY02	Norton Co. Hospital	Norton	Norton	\$ 245,000.00
			Norton Total	\$ 245,000.00
FY03	Bull City Community Fd.	Alton	Osborne	\$ 39,900.00
			Osborne Total	\$ 39,900.00
FY96	Evangelical Lutheran/Main Street	Minneapolis	Ottawa	\$ 232,000.00
FY00	Ottawa County Health Planning Comm	Minneapolis	Ottawa	\$ 299,950.00
FY03	Ottawa Co. Health Planning Commission, Inc	Minneapolis	Ottawa	\$ 199,000.00
FY08	Ottawa County Health Planning Commission	Minneapolis	Ottawa	\$ 230,000.00
			Ottawa Total	\$ 960,950.00
FY01	Pawnee County Community Health Organization	Larned	Pawnee	\$ 175,000.00
FY02	Ft. Larned Historical Society	Larned	Pawnee	\$ 245,000.00
FY98	Pawnee County Community Health Org.	Larned	Pawnee	\$ 150,000.00
			Pawnee Total	\$ 570,000.00
FY00	Phillips County Hospital	Phillipsburg	Phillips	\$ 49,000.00
FY03	Phillips County Hospital	Phillipsburg	Phillips	\$ 101,500.00
FY09	Great Plains of Phillips County, Inc. dba Phillips County Hospital	Phillipsburg	Phillips	\$ 185,500.00
			Phillips Total	\$ 336,000.00
FY03	Community Hospital, Onaga, Inc.	Onaga	Pottawatomie	\$ 24,500.00
FY01	Wamego City Hospital	Wamego	Pottawatomie	\$ 105,000.00
FY96	Columbian Theater Foundation	Wamego	Pottawatomie	\$ 100,000.00
			Pottawatomie Total	\$ 229,500.00
FY02	Pratt Health Fd.	Pratt	Pratt	\$ 67,300.00
FY03	Pratt Teen Development, Inc.	Pratt	Pratt	\$ 135,100.00
FY08	Pratt Regional Medical Center	Pratt	Pratt	\$ 155,000.00
FY95	Pratt Regional Medical Center	Pratt	Pratt	\$ 34,325.00
FY97	South Central Community Foundation	Pratt	Pratt	\$ 264,500.00

CSP Summary Report

	ORGANIZATION	CITY	COUNTY	A
			Pratt Total	\$ 656,225.00
FY09	Rawlins County Health Center	Atwood	Rawlins	\$ 250,000.00
			Rawlins Total	\$ 250,000.00
FY01	Buhler Sunshine Home, Inc.	Buhler	Reno	\$ 200,000.00
FY04	Buhler Sunshine Home	Buhler	Reno	\$ 200,000.00
FY09	Sunshine Meadows Retirement Community	Buhler	Reno	\$ 220,000.00
FY98	Buhler Sunshine Home, Inc.	Buhler	Reno	\$ 200,000.00
FY00	Salvation Army of Hutchinson	Hutchinson	Reno	\$ 240,000.00
FY02	Interfaith Housing	Hutchinson	Reno	\$ 100,000.00
FY03	Prairie Independent Living Resource Ctr. (PILR)	Hutchinson	Reno	\$ 38,000.00
FY04	Reno County Historical Society	Hutchinson	Reno	\$ 168,000.00
FY05	Interfaith Housing Services, Inc.	Hutchinson	Reno	\$ 95,625.00
FY95	Community Health Center	Hutchinson	Reno	\$ 50,000.00
FY95	Hutchinson Area Student Health Services	Hutchinson	Reno	\$ 18,678.00
FY95	Interfaith Housing Services	Hutchinson	Reno	\$ 71,181.00
FY95	Kids After School, Inc.	Hutchinson	Reno	\$ 35,840.00
FY95	Reno County Child Care Association	Hutchinson	Reno	\$ 14,650.00
FY95	Skylights, Inc.	Hutchinson	Reno	\$ 43,500.00
FY96	Interfaith Housing Services	Hutchinson	Reno	\$ 50,000.00
FY96	Training & Evaluation Center-Hutchinson	Hutchinson	Reno	\$ 120,000.00
FY99	Interfaith Housing Services/Hutchinson	Hutchinson	Reno	\$ 95,230.00
FY96	Mennonite Friendship Manor	S. Hutchinson	Reno	\$ 150,000.00
			Reno Total	\$ 2,110,704.00
FY00	Republic County Hospital	Belleville	Republic	\$ 275,000.00
FY04	Blair Center for the Arts	Belleville	Republic	\$ 200,000.00
FY06	Scandia Business Association	Scandia	Republic	\$ 125,000.00
			Republic Total	\$ 600,000.00
FY00	Lyons Good Samaritan	Lyons	Rice	\$ 42,000.00
FY02	Rice Co. Community Fd.	Lyons	Rice	\$ 210,000.00
FY04	Rice County Community Foundation, Inc.	Lyons	Rice	\$ 235,000.00
FY07	Hospital District No. 1 of Rice County	Lyons	Rice	\$ 200,000.00
FY99	Rice County Community Foundation	Lyons	Rice	\$ 210,000.00
FY06	Presbyterian Manors, Inc.	Sterling	Rice	\$ 80,500.00
			Rice Total	\$ 977,500.00
FY00	Homecare & Hospice Foundation	Manhattan	Riley	\$ 275,000.00
FY01	Manhattan Arts Center, Inc.	Manhattan	Riley	\$ 140,000.00
FY02	Flint Hills Breadbasket	Manhattan	Riley	\$ 114,900.00
FY95	Flint Hills Breadbasket	Manhattan	Riley	\$ 26,000.00
FY96	Big Brothers/Big Sisters - Manhattan	Manhattan	Riley	\$ 10,000.00
FY96	Homecare & Hospice, Inc.	Manhattan	Riley	\$ 200,000.00
FY96	Manhattan Arts Center	Manhattan	Riley	\$ 100,000.00
FY96	Memorial Hospital Foundation d/b/a Mercy Health Center	Manhattan	Riley	\$ 70,000.00
FY97	North Central FH AAoA	Manhattan	Riley	\$ 50,000.00
			Riley Total	\$ 985,900.00
FY08	Rooks County Health Center	Plainville	Rooks	\$ 175,000.00
FY95	Plainville Rural Hospital	Plainville	Rooks	\$ 122,150.00
FY99	Stockton Theater Corporation	Stockton	Rooks	\$ 175,000.00
			Rooks Total	\$ 472,150.00
FY08	West Central Kansas Association, Inc.	Russell	Russell	\$ 240,000.00
			Russell Total	\$ 240,000.00
FY00	Big Brothers Big Sisters of Salina	Salina	Saline	\$ 8,145.00
FY00	Saint Francis Academy	Salina	Saline	\$ 89,800.00
FY04	Presbyterian Manor, Inc. d/b/a Salina Presbyterian Manor	Salina	Saline	\$ 200,000.00
FY06	Hospice of Salina, Inc.	Salina	Saline	\$ 98,000.00
FY95	Big Brothers/Big Sisters of Salina	Salina	Saline	\$ 16,215.00
FY95	The Saint Francis Academy, Inc.	Salina	Saline	\$ 794,697.00
FY96	Child Abuse Prevention Services, Inc.	Salina	Saline	\$ 25,000.00
FY97	YWCA of Salina	Salina	Saline	\$ 75,000.00
FY99	Ashby House Ltd./Salina	Salina	Saline	\$ 50,000.00
			Saline Total	\$ 1,356,857.00
FY02	Scott Co. Rest Home, Inc.	Scott City	Scott	\$ 245,000.00

CSP Summary Report

FY	ORGANIZATION	CITY	COUNTY	AWARD
FY06	Scott County Hospital	Scott City	Scott	\$ 95,000.00
FY07	Western Kansas Child Advocacy Center	Scott City	Scott	\$ 122,500.00
FY08	Scott Community Foundation	Scott City	Scott	\$ 240,000.00
			Scott Total	\$ 702,500.00
FY99	St. Paul's Evangelical Church/Cheney	Cheney	Sedgwick	\$ 275,000.00
FY02	So. Central KS Econ/Clearwater Comm. Fd	Clearwater	Sedgwick	\$ 225,000.00
FY05	Oaklawn Community Center	Derby	Sedgwick	\$ 125,000.00
FY95	Garden Plain Horizon Foundation	Garden Plain	Sedgwick	\$ 254,750.00
FY05	Prairie View, Inc.	Newton	Sedgwick	\$ 181,000.00
FY01	Challenger Learning Ctr. of KS Foundation, Inc.	Wellington	Sedgwick	\$ 150,000.00
FY00	Breakthrough Club of Sedgwick Co.	Wichita	Sedgwick	\$ 75,000.00
FY00	Child Care Development, Inc.	Wichita	Sedgwick	\$ 50,000.00
FY00	Urban League of Wichita	Wichita	Sedgwick	\$ 275,000.00
FY00	YMCA of Wichita	Wichita	Sedgwick	\$ 159,040.00
FY00	YWCA of Wichita	Wichita	Sedgwick	\$ 193,000.00
FY01	Big Brothers Big Sisters of Sedgwick County	Wichita	Sedgwick	\$ 275,000.00
FY01	Heartspring	Wichita	Sedgwick	\$ 50,000.00
FY01	YMCA of Wichita/El Dorado Branch	Wichita	Sedgwick	\$ 250,000.00
FY02	A Better Choice	Wichita	Sedgwick	\$ 50,000.00
FY02	Maude Carpenter Children's Home	Wichita	Sedgwick	\$ 175,000.00
FY04	Kansas Big Brothers Big Sisters, Inc.	Wichita	Sedgwick	\$ 200,000.00
FY05	Boys & Girls Clubs of South Central Kansas, Inc.	Wichita	Sedgwick	\$ 250,000.00
FY05	Kansas Children's Service League	Wichita	Sedgwick	\$ 150,000.00
FY05	Rainbows United, Inc.	Wichita	Sedgwick	\$ 245,000.00
FY05	Via Christi Foundation, Inc.	Wichita	Sedgwick	\$ 150,000.00
FY06	Central Christian Church - His Helping Hands	Wichita	Sedgwick	\$ 219,000.00
FY06	TOP School - North Charitable Foundation	Wichita	Sedgwick	\$ 125,000.00
FY07	Inter-Faith Development Corporation	Wichita	Sedgwick	\$ 250,000.00
FY08	GraceMed Health Clinic, Inc.	Wichita	Sedgwick	\$ 240,000.00
FY08	Kansas Big Brother Big Sisters, Inc.	Wichita	Sedgwick	\$ 87,500.00
FY09	Botanica, Inc.	Wichita	Sedgwick	\$ 200,000.00
FY09	Maude Carpenter Children's Home	Wichita	Sedgwick	\$ 75,000.00
FY09	Youth Horizons, Inc.	Wichita	Sedgwick	\$ 200,000.00
FY95	Family Consultation Services, Inc.	Wichita	Sedgwick	\$ 70,688.00
FY95	Rainbows United, Inc.	Wichita	Sedgwick	\$ 937,750.00
FY96	Mennonite Housing Rehab Services	Wichita	Sedgwick	\$ 65,000.00
FY96	Big Brothers/Big Sisters - Sedgwick	Wichita	Sedgwick	\$ 50,000.00
FY96	Cerebral Palsy Research Foundation	Wichita	Sedgwick	\$ 272,000.00
FY96	Counseling and Mediation Center	Wichita	Sedgwick	\$ 45,000.00
FY96	Goodwill Industries Easter Seal Society	Wichita	Sedgwick	\$ 125,000.00
FY96	Heartspring	Wichita	Sedgwick	\$ 300,000.00
FY96	Interfaith Ministeries - Wichita	Wichita	Sedgwick	\$ 200,000.00
FY96	Riverside Health System	Wichita	Sedgwick	\$ 125,000.00
FY96	Via Christi - St. Joseph Campus	Wichita	Sedgwick	\$ 125,000.00
FY96	Wesley Retirement Communities	Wichita	Sedgwick	\$ 45,000.00
FY96	Wichita Children's Home	Wichita	Sedgwick	\$ 21,000.00
FY96	Wichita Habitat for Humanity	Wichita	Sedgwick	\$ 50,000.00
FY97	Catholic Diocese of Wichita	Wichita	Sedgwick	\$ 20,400.00
FY97	Exploration Place, Inc.	Wichita	Sedgwick	\$ 300,000.00
FY97	Hospice Incorporated	Wichita	Sedgwick	\$ 300,000.00
FY97	The ARC of Sedgwick Co.	Wichita	Sedgwick	\$ 254,000.00
FY98	Catholic Diocese of Wichita	Wichita	Sedgwick	\$ 150,000.00
FY98	Center for Health and Wellness	Wichita	Sedgwick	\$ 300,000.00
FY98	Cerebral Palsy Research Foundation	Wichita	Sedgwick	\$ 150,000.00
FY98	Interfaith Ministries - Wichita	Wichita	Sedgwick	\$ 100,000.00
FY98	Music Theater of Wichita	Wichita	Sedgwick	\$ 115,000.00
FY98	The Salvation Army	Wichita	Sedgwick	\$ 75,000.00
FY98	United Methodist Urban Ministry - Wichita	Wichita	Sedgwick	\$ 25,000.00
FY98	Urban League of Wichita, Inc.	Wichita	Sedgwick	\$ 300,000.00
FY99	Big Brothers & Sisters of Sedgwick Co.	Wichita	Sedgwick	\$ 159,900.00
FY99	Cerebral Palsy Research Foundation/Wichita	Wichita	Sedgwick	\$ 94,000.00

CSP Summary Report

	ORGANIZATION	CITY	COUNTY	AMOUNT
FY99	Hunter Health Clinic/Wichita	Wichita	Sedgwick	\$ 275,000.00
FY99	Via Christi Senior Services/Wichita	Wichita	Sedgwick	\$ 275,000.00
			Sedgwick Total	\$ 10,479,028.00
FY03	Big Bros. Big Sisters of Haskell, Seward & Stevens	Liberal	Seward	\$ 22,528.00
			Seward Total	\$ 22,528.00
FY00	YWCA of Topeka	Topeka	Shawnee	\$ 300,000.00
FY01	Topeka Community Foundation	Topeka	Shawnee	\$ 225,000.00
FY02	Topeka YMCA	Topeka	Shawnee	\$ 240,000.00
FY02	United Way of Topeka	Topeka	Shawnee	\$ 224,000.00
FY03	Let's Help	Topeka	Shawnee	\$ 240,000.00
FY03	The Library Foundation - Topeka	Topeka	Shawnee	\$ 102,500.00
FY04	Family Service and Guidance Center of Topeka, Inc.	Topeka	Shawnee	\$ 210,000.00
FY04	Mothers Against Drunk Driving - Kansas State Office	Topeka	Shawnee	\$ 20,000.00
FY04	Railroad Heritage, Inc.	Topeka	Shawnee	\$ 188,000.00
FY05	Marian Clinic	Topeka	Shawnee	\$ 11,300.00
FY05	The Capper Foundation	Topeka	Shawnee	\$ 220,000.00
FY05	United Way of Greater Topeka	Topeka	Shawnee	\$ 125,050.00
FY06	Kansas Preservation Alliance, Inc.	Topeka	Shawnee	\$ 75,000.00
FY07	Topeka Civic Theatre and Academy	Topeka	Shawnee	\$ 200,000.00
FY08	Kansas Children's Service League	Topeka	Shawnee	\$ 240,000.00
FY08	Shawnee County Historical Society	Topeka	Shawnee	\$ 150,000.00
FY09	Kansas Children's Discovery Center, Inc.	Topeka	Shawnee	\$ 250,000.00
FY95	Kansas MADD, Inc.	Topeka	Shawnee	\$ 32,882.00
FY95	Keys for Networking, Inc.	Topeka	Shawnee	\$ 46,660.00
FY95	Marian Clinic, Inc.	Topeka	Shawnee	\$ 30,250.00
FY96	Foundation for Sheltered Living, Inc.	Topeka	Shawnee	\$ 20,000.00
FY97	Florence Crittenton Svcs.	Topeka	Shawnee	\$ 15,800.00
FY97	St. Francis Hospital Found.	Topeka	Shawnee	\$ 8,400.00
FY97	The Villages, Inc.	Topeka	Shawnee	\$ 83,500.00
FY98	Midland Hospice Care, Inc.	Topeka	Shawnee	\$ 275,000.00
FY99	Marian Clinic/Topeka	Topeka	Shawnee	\$ 69,500.00
FY99	Midland Hospice Care/Topeka	Topeka	Shawnee	\$ 232,225.00
			Shawnee Total	\$ 3,835,067.00
FY03	Goodland Regional Medical Ctr.	Goodland	Sherman	\$ 245,000.00
FY04	Sherman County Community Service, Inc.	Goodland	Sherman	\$ 87,500.00
FY98	Sherman County Community Service	Goodland	Sherman	\$ 50,000.00
FY99	Goodland Activities Center, Inc.	Goodland	Sherman	\$ 89,735.00
			Sherman Total	\$ 472,235.00
FY03	Leisure Homestead Assoc.	Stafford	Stafford	\$ 101,500.00
FY07	SAFEHOME, Inc.	Stafford	Stafford	\$ 68,500.00
			Stafford Total	\$ 170,000.00
FY07	Stafford District Hospital #4	Johnson City	Stanton	\$ 70,000.00
			Stanton Total	\$ 70,000.00
FY02	Stevens Co. Hospital	Hugoton	Stevens	\$ 58,800.00
			Stevens Total	\$ 58,800.00
FY97	Belle Plaine Community Fou.	Belle Plaine	Sumner	\$ 39,500.00
FY99	Caldwell Area Hospital & Health Foundation	Caldwell	Sumner	\$ 275,000.00
FY98	South Central Kansas Education Service Center	Clearwater	Sumner	\$ 300,000.00
FY95	Sumner County Mental Health Center	Wellington	Sumner	\$ 259,674.00
			Sumner Total	\$ 874,174.00
FY05	Citizens Medical Center, Inc.	Colby	Thomas	\$ 166,800.00
FY08	The Talent Initiative, Inc.	Colby	Thomas	\$ 220,000.00
FY02	Citizens Medical Center	Colby,	Thomas	\$ 150,000.00
			Thomas Total	\$ 536,800.00
FY03	Trego Hospital Endowment Fd., Inc.	Wakeeney	Trego	\$ 200,001.00
FY09	Trego WaKeeney Community Foundation	WaKeeney	Trego	\$ 162,500.00
FY95	Trego County Hospital Endowment	WaKeeney	Trego	\$ 200,000.00
			Trego Total	\$ 562,501.00
FY03	Wallace County Fd.	Sharon Springs	Wallace	\$ 59,850.00
FY05	Greeley-Wallace County Healthcare Foundation	Sharon Springs	Wallace	\$ 160,000.00
			Wallace Total	\$ 219,850.00

CSP Summary Report

F.	ORGANIZATION	CITY	COUNTY	AWARD
FY96	Kansas Specialty Dog Service	Washington	Washington	\$ 300,000.00
FY98	Kansas Specialty Dog Service	Washington	Washington	\$ 300,000.00
			Washington Total	\$ 600,000.00
FY97	Wichita County Health Ctr.	Leoti	Wichita	\$ 210,000.00
			Wichita Total	\$ 210,000.00
FY04	Fredonia Regional Hospital	Fredonia	Wilson	\$ 238,000.00
FY07	Fredonia Regional Hospital	Fredonia	Wilson	\$ 250,000.00
FY98	Fredonia Regional Hospital	Fredonia	Wilson	\$ 225,000.00
FY99	Fredonia Regional Hospital	Fredonia	Wilson	\$ 105,000.00
FY02	Wilson Co. Hospital	Neodesha	Wilson	\$ 175,000.00
FY98	New Beginnings Enterprises, Inc.	Neodesha	Wilson	\$ 145,000.00
			Wilson Total	\$ 1,138,000.00
FY00	Children's Museum of Kansas City	Kansas City	Wyandotte	\$ 71,000.00
FY01	El Centro, Inc.	Kansas City	Wyandotte	\$ 225,000.00
FY01	Kaw Valley Center, Inc.	Kansas City	Wyandotte	\$ 225,000.00
FY02	Kaw Valley Habitat for Humanity	Kansas City	Wyandotte	\$ 60,000.00
FY03	Southwest Boulevard Family Health Care Serv.	Kansas City	Wyandotte	\$ 200,000.00
FY04	Boys & Girls Clubs of Greater Kansas City	Kansas City	Wyandotte	\$ 120,000.00
FY04	Catholic Charities, Archdiocese of Kansas City in Kansas	Kansas City	Wyandotte	\$ 60,000.00
FY04	Cross-Lines Cooperative Council, Inc.	Kansas City	Wyandotte	\$ 190,000.00
FY04	Gracious Promise Foundation	Kansas City	Wyandotte	\$ 225,000.00
FY04	YMCA of Greater Kansas City	Kansas City	Wyandotte	\$ 210,500.00
FY05	Marian Hall, Inc.	Kansas City	Wyandotte	\$ 39,000.00
FY06	Community Housing of Wyandotte County, Inc.	Kansas City	Wyandotte	\$ 125,000.00
FY06	YWCA of Greater Kansas City	Kansas City	Wyandotte	\$ 240,000.00
FY95	Catholic Housing Services, Inc.	Kansas City	Wyandotte	\$ 27,000.00
FY95	Wyandotte Associated Youth Services	Kansas City	Wyandotte	\$ 510,557.00
FY96	Operation Brightside - KS City	Kansas City	Wyandotte	\$ 16,000.00
FY96	YMCA KCKS & Wyandotte	Kansas City	Wyandotte	\$ 300,000.00
FY97	Brain Injury Assn. of KS	Kansas City	Wyandotte	\$ 17,200.00
FY97	Catholic Charities Archdio.	Kansas City	Wyandotte	\$ 75,000.00
FY99	Boys & Girls Clubs of Greater KC	Kansas City	Wyandotte	\$ 250,000.00
FY99	Catholic Charities-Archdiocese of KCK	Kansas City	Wyandotte	\$ 122,750.00
FY99	Kaw Valley Habitat for Humanity/KC	Kansas City	Wyandotte	\$ 275,000.00
FY02	Sunflower House, Inc.	Shawnee	Wyandotte	\$ 150,000.00
			Wyandotte Total	\$ 3,734,007.00
			Grand Total	\$ 67,839,617.50

February 3, 2009

The Honorable Richard Carlson, Chairperson
House Committee on Taxation
Statehouse, Room 411-S
Topeka, Kansas 66612

Dear Representative Carlson:

SUBJECT: Fiscal Note for HB 2070 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2070 is respectfully submitted to your committee.

HB 2070 would repeal the community services contribution tax credit beginning in tax year 2009.

Estimated State Fiscal Effect				
	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
Revenue	--	--	\$4,400,000	\$4,400,000
Expenditure	--	--	--	--
FTE Pos.	--	--	--	--

The Department of Revenue estimates that HB 2070 would increase revenues to the State General Fund by \$4.4 million in FY 2010. The increase in revenues and how the November 4, 2008 consensus revenue estimate for FY 2010 would be affected are shown in the following table:

Effect on FY 2010 Consensus Revenue Estimates
(Dollars in Thousands)

Receipt Description	Consensus Revenue Estimates (Nov. 4, 2008)	Change in Revenue FY 2010	Proposed Adjusted CRE FY 2010
Motor Carrier	\$ 28,500	\$ --	\$ 28,500
Income Taxes:			
Individual	2,990,000	4,400	2,994,400
Corporate	365,000	--	365,000
Financial Institutions	32,000	--	32,000
Estate	15,000	--	15,000

Excise Taxes:			
Retail Sales	1,750,000	--	1,750,000
Compensating Use	225,000	--	225,000
Cigarette	110,000	--	110,000
Corporate Franchise	20,000	--	20,000
Severance	130,200	--	130,200
All Other Excise Taxes	90,100	--	90,100
Other Taxes	<u>121,500</u>	<u>--</u>	<u>121,500</u>
Total Taxes	\$5,877,300	\$ 4,400	\$5,881,700
Other Revenues:			
Interest	\$ 50,000	\$ --	\$ 50,000
Transfers	(199,500)	--	(199,500)
Agency Earnings	<u>54,600</u>	<u>--</u>	<u>54,600</u>
Total Other Revenues	(\$ 94,900)	\$ --	(\$ 94,900)
Total Receipts	\$5,782,400	\$ 4,400	\$5,786,800

The fiscal effect to state revenues during subsequent years would be as follows:

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
State General Fund	\$4,130,000	\$4,130,000	\$4,130,000	\$4,130,000

To formulate these estimates, the Department of Revenue reviewed data from individual income tax returns for the community services contribution tax credit. The Department of Revenue indicates that the amount of tax credits approved each fiscal year is \$4,130,000, which is the maximum amount allowed by statute. However, depending on when taxpayers file their returns, the credit claimed during a fiscal year can exceed the \$4,130,000 by as much as \$600,000. It is estimated that under current law, a total of \$4.4 million in credits would have been claimed in FY 2010. The Department of Revenue indicates that the administrative costs to implement HB 2070 would be negligible and could be absorbed within existing resources.

The Department of Commerce is responsible for the administration of these tax credits. The Department of Commerce indicates that the costs savings with no longer being required to administer these tax credits would be negligible. The fiscal effect associated with HB 2070 is reflected in *The FY 2010 Governor's Budget Report*.

Sincerely,



Duane A. Goossen
 Director of the Budget

cc: Steve Neske, Revenue
 Jeff Conway, Commerce
 Kelly Oliver, Board of Regents