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FOREWORD

The Eighth Edition of *Kansas Tax Facts* was published in December, 2010. This addendum is designed to supplement and update that publication by providing data from FY 2011.

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Sn. Assmnt & Tax
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Attachment # 1

Combined State and Local Tax Revenue

Kansas state and local government net tax revenue totaled \$12.407 billion in FY 2011, which equated to \$4,339 per capita and to 11.13 percent of Kansas personal income in CY 2010. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2011.

Table 1
Kansas State and Local Taxes
(In Thousands)

	FY 2008	FY 2009	FY 2010	FY 2011	Percent of FY 2011 Total	Percent Change from FY 2010
General Property (a)	\$ 3,765,993	\$ 3,953,527	\$ 3,996,442	\$ 4,017,712	32.38%	0.53%
Sales and Use (b)	3,126,006	3,019,908	2,944,083	3,435,819	27.69%	16.70%
Income and Privilege	3,410,089	2,998,010	2,699,159	2,952,837	23.80%	9.40%
Motor Fuels	431,307	421,272	424,571	436,245	3.52%	2.75%
Unemployment Comp	223,271	171,035	305,645	398,878	3.21%	30.50%
Various Vehicle (a) (c)	336,165	346,570	338,873	337,735	2.72%	(0.34)%
Vehicle Registration	189,238	195,721	205,239	207,007	1.67%	0.86%
Insurance Premiums	133,913	128,554	138,769	159,824	1.29%	15.17%
Liquor and Beer	106,339	111,553	111,361	113,111	0.91%	1.57%
Severance	159,325	133,601	93,783	112,791	0.91%	20.27%
Cigarette and Tobacco	118,253	112,944	106,181	102,496	0.83%	(3.47)%
Mortgage Registration	50,679	41,563	41,397	35,471	0.29%	(14.32)%
Transient Guest	31,437	32,084	29,129	32,444	0.26%	11.38%
Corporation Franchise	46,659	41,720	41,462	30,283	0.24%	(26.96)%
Motor Carrier Property	29,032	29,257	24,993	23,167	0.19%	(7.31)%
Intangibles (a)	3,382	4,326	3,645	2,738	0.02%	(24.88)%
Estate/Inheritance	44,247	22,530	8,396	229	0.00%	(97.27)%
Parimutuel	1,946	262	13	11	0.00%	(15.38)%
All Other (d)	8,763	7,921	7,879	8,172	0.07%	3.72%
Total	\$ 12,216,044	\$ 11,772,358	\$ 11,521,020	\$ 12,406,970	100.00%	7.69%

(a) Taxes levied for collection during the fiscal year.

(b) Includes state, county, city, municipal university, and other special district sales and use taxes.

(c) Includes motor vehicle, recreational vehicle, 16m and 20m "tagged" vehicles, and rental car excise taxes.

(d) Total revenue from nine taxes, the largest of which for FY 2011 was the clean water drinking tax at \$2.905 million

State and Local Tax Structure – Overview

Kansas has had a broad-based state and local tax structure since the 1930s when income, sales, and other taxes were adopted. The broadening continued—at least through the 1980s—with the adoption of various privilege, gross receipts, and severance taxes. One result of these changes is that the general property tax, while still by far the most important tax source for local governments, now is far less significant in terms of the overall state and local tax mix.

The 1992 school finance law substantially altered school district property taxes. In 1991, school district general fund property tax levies ranged from 9.12 mills (Burlington) to 97.69 mills (Parsons). The 1992 law established a uniform general fund mill levy rate of 32 mills for 1992, 33 mills for 1993, and 35 mills for 1994 and thereafter. Beginning in 1997, the Legislature provided major reductions in the general fund levy—which currently is set at 20 mills—in addition to an exemption from that levy for residential property to the extent of the first \$20,000 of its valuation.

Highlights

- In FY 2011, total state and local tax revenue in Kansas was \$12.407 billion, with state taxes accounting for \$7.716 billion—or about 57.8 percent—of the total. State and local taxes increased by 7.69 percent above the FY 2010 figure of \$11.521 billion. State taxes increased by about \$816 million, or 12.82 percent, from FY 2010 to FY 2011, while local taxes increased by \$70 million, or 1.36 percent.
- One significant factor in the increase in state taxes was the increase in the state sales and use tax rate (from 5.3 to 6.3 percent) enacted by the 2010 Legislature. Sales and use taxes increased by \$441 million above FY 2010 receipts.
- Local governments continue to spend most of the state and local tax revenue. In FY 2011, local government tax revenue was \$5.231 billion; and local units received another \$3.584 billion from state taxes allocated to or shared with them. Thus, local units received \$8.815 billion, or about 71 percent, of total state and local taxes in FY 2011. Over 49 percent of the state's tax revenue was shared with or allocated to local units, mostly for education.
- While the general property tax is still the most important single revenue producer, its proportion of total state and local taxes has declined steadily over the decades—from 82 percent of the total in FY 1930, to 56 percent in FY 1960, and to 32 percent in FY 2011 (or about 35 percent if the various vehicle taxes, which are levied in lieu of the general property tax, are included). But the trend has reversed itself recently, since in FY 1998 the general property tax was only about 27 percent of the burden (or 31 percent if vehicle taxes were included).
- Income and privilege taxes accounted for 24 percent of state and local tax revenue in FY 2011, compared with 11 percent in FY 1970 and only 2 percent in FY 1940. These taxes were at about 27 percent of the total in FY 2001 but fell as low as 22 percent in FY 2003

and FY 2004 in the wake of the national recession. The figure also was back at 28 percent in FY 2008 before the impact of the most recent recession.

- Sales and use tax revenue over the decades also has been increasing significantly as part of the state-local tax mix, *i.e.*, rising from 10 percent of the total in FY 1940, to 16 percent in FY 1970, and to about 28 percent in FY 2011. The addition of local sales taxes has contributed significantly to the growth of sales tax revenue since 1970.
- State and local tax revenue in FY 2011 was 11.13 percent of CY 2010 Kansas personal income. Historically, this figure has remained remarkably constant. (The ratio was 14.63 percent in FY 1940; 11.64 percent in FY 1970; and 11.55 percent in FY 1990). The following table provides the data for the last eight fiscal years.

Taxes as Percent of Personal Income

	State	Local	Both
FY 2004	6.52%	4.59%	11.11%
FY 2005	6.76	4.73	11.48
FY 2006	7.18	4.92	12.10
FY 2007	7.12	4.87	11.98
FY 2008	6.87	4.78	11.65
FY 2009	5.92	4.57	10.49
FY 2010	5.75	4.66	10.41
FY 2011	6.43	4.69	11.13

- The rate of growth in overall local taxes continued to remain low in FY 2011, including the rate of growth in local property taxes. Local property taxes in FY 2011 increased by \$24 million, with schools accounting for \$16 million of that increase. Local property taxes in FY 2010 increased by \$43 million. Of this amount, schools accounted for \$22 million of the increase. Local property taxes in FY 2009 increased by \$186 million. Of this amount, schools accounted for \$91 million of the increase. Local property taxes in FY 2008 increased by \$183 million. Of this amount, schools accounted for \$80 million of the increase. Property taxes in FY 2007 had increased by about 7.7 percent, or \$254 million, with schools accounting for \$101 million of the increase.
- It should be noted that while the courts have held that the mandatory school district general fund property tax levy is a state tax, it is primarily treated as a local tax for the maintenance of historical tax tables. The relatively small portion of “excess” local effort that is recaptured for deposit in the State School District Finance Fund is treated as a state tax receipt.

State Tax Revenue

In FY 2011, state tax revenue totaled \$7.176 billion, which was an increase of \$816 million, or 12.82 percent above collections in FY 2010. FY 2010 receipts had decreased by \$281 million, or 4.23 percent, below FY 2009 receipts. FY 2009 receipts had decreased \$565

million, or 7.84 percent below FY 2008 collections. FY 2008 receipts had increased over FY 2007 receipts by \$191 million, or 2.72 percent. FY 2007 receipts had been up \$494 million, or 7.57 percent above FY 2006 receipts. FY 2006 receipts had grown by \$632 million, or 10.74 percent above FY 2005 collections. Receipts in FY 2005 had grown by \$425 million, or 7.78 percent, above FY 2004. (Total state tax collections had declined in two of the previous four fiscal years prior to FY 2003 and likely would have declined in FY 2003 but for the enactment of an estimated \$295 million in new taxes by the 2002 Legislature. State tax collections grew by 6.3 percent in FY 2004.)

Individual income taxes increased by \$249 million in FY 2011 after having fallen by \$274 million in FY 2010 and by \$213 million in FY 2009. The prior three fiscal years, individual income taxes had grown by \$200 million, \$344 million, and \$321 million in FY 2008, FY 2007, and FY 2006, respectively.

For FY 2011, Table 3 shows state tax revenues in descending order of importance and how much of such revenue was credited to the State General Fund (SGF) and to other state funds. In that year, 79.34 percent went to the SGF and 20.66 percent was deposited in other funds.

Individual income taxes, corporation income taxes, and sales and use taxes accounted for over 91 percent of SGF tax receipts in FY 2011. The same four sources comprised just over 80 percent of SGF taxes in FY 1985.

State and Local Taxes

The relative balance in the big three sources of state and local tax revenue – sales, income, and property – that Kansas had achieved for a number of years after the 1992 school finance law appears to have eroded since the late 1990s. (In FY 1992 – prior to the implementation of that law – property and vehicle taxes comprised 38.7 percent of total state and local revenues; sales and use taxes, 22.7 percent; and income and privilege taxes, 21.1 percent.)

In FY 2011, property and vehicle taxes accounted for 35.1 percent of the burden; sales and use taxes, 27.7 percent; and income and privilege taxes, 23.8 percent. As recently as FY 1998, the figures were much more closely balanced: 30.9 percent for property and vehicles; 28.1 percent for sales and use; and 28.0 percent for income and privilege.

Economists generally believe that with a diversified revenue portfolio not relying too heavily on a single source, Kansas state and local governments are better able to withstand economic downturns. Indeed, the Governor's Tax Equity Task Force in 1995 concluded as a major tax policy objective that:

The state and local tax system should be balanced and diversified. A diversified tax system offers a blend of economic tradeoffs. Because all revenue sources have their weaknesses, a balanced tax system will reduce the magnitude of problems caused by over reliance on a single tax source. It will also result in lower rates on each tax and reduce the pressure of competition from other states that have lower rates for a particular tax.

Shown below for the last nine years are state, local, and combined state and local tax revenues.

State and Local Tax Revenue
(In Thousands)

Fiscal Year	State	Percent Change	Local	Percent Increase	State and Local	Percent Change
2002	\$ 4,905,300	(3.63)%	\$ 3,493,328	8.59%	\$ 8,398,626	1.11%
2003	5,141,714	4.82	3,632,124	3.97	8,773,839	4.47
2004	5,470,064	6.39	3,852,334	6.06	9,322,398	6.25
2005	5,888,881	7.66	4,119,260	6.93	10,008,141	7.36
2006	6,521,366	10.74	4,470,137	8.52	10,991,503	9.83
2007	7,014,817	7.57	4,796,364	7.30	11,811,181	7.46
2008	7,205,627	2.72	5,010,417	4.46	12,216,044	3.43
2009	6,640,963	(7.84)	5,131,395	2.41	11,772,358	(3.63)
2010	6,360,275	(4.23)	5,160,745	0.57	11,521,020	(2.13)
2011	7,175,855	12.82	5,231,085	1.36	12,406,970	7.69

Comparative Kansas Tax Burden

The table shows ordinal state rankings (1 to 51, including the District of Columbia) for Kansas and neighboring states for the two major tax burden comparisons (taxes as a percent of personal income or per capita). Relative to the 50-state ranking, Kansas finished number 28 in state tax revenue as a percent of personal income; and number 23 in per capita state tax revenue in FY 2010, the latest year for which data are available from all states for such statistics. Kansas finished number 20 in per capita state and local collections; and number 18 in state and local collections as a percent of personal income in FY 2008, the latest data for these statistics. Economic development proponents sometimes suggest that the Kansas tax burden figures should be compared more closely with the data from surrounding states. The following table provides this comparison.

50-State Tax Burden Ranking of Kansas and Surrounding States
(1 = highest tax burden; 50 = lowest)

	FY 2010 State Taxes as Percent of Personal Income	FY 2010 State Taxes Per Capita	FY 2008 State and Local as Percent of Personal Income (a)	FY 2008 State and Local Per Capita (a)
Arkansas	9	17	38	51
Oklahoma	37	37	37	42
Kansas	28	23	18	20
Nebraska	36	32	21	19
Iowa	23	25	15	23
Missouri	44	44	46	47
Colorado	49	41	36	17

(a) Total state and local tax collections, excluding federal transfers

Source: U.S. Census Bureau

Recommended Tax Policy Objectives

The aforementioned Governor's Tax Equity Task Force in 1995 recommended that all tax legislation "be evaluated with the following objectives in mind."

- Kansas should maintain its enviable reputation as a fiscally responsible state.
- A tax system should produce revenues that are adequate to finance an agreed-upon level of public services over time.
- A tax system should produce adequate revenue during economic downturns and also respond to economic growth.
- State and local taxing and spending decisions should be consistent with economic growth and development.
- Administration of the tax system should be fair and efficient.
- Fiscal accountability should be strengthened by making taxpayers aware of their true tax liabilities.
- Tax revisions should not unduly erode the tax base.
- State fiscal policy should advance the interests of the state as a whole, while facilitating the fiscal autonomy of local governments.
- Policymakers must recognize that tax policy influences economic behavior, and not always in the desired manner.
- Kansans should be able to rely upon a stable tax policy.
- The state and local tax system should be balanced and diversified.

TABLE 2

State Tax Revenue
(Net Refunds)
FY 2006-FY 2011
(In Thousands)

	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Property						
Educational Bldg. (1)	\$ 26,901	\$ 29,143	\$ 30,215	\$ 31,207	\$ 30,517	\$ 29,671
Institutional Bldg. (1)	13,450	14,572	15,108	15,603	15,258	14,835
State General	55	26	18	10	4	1
Mortgage Regis. (2)	1,204	1,258	1,093	1,008	1,087	1,022
Motor Carrier	22,056	25,812	29,032	29,257	24,993	23,167
Various Vehicle (3)	4,621	4,704	4,778	4,819	4,728	4,639
Excess Local Effort (4)	4,526	6,170	3,700	3,500	4,449	2,733
Total	\$ 72,813	\$ 81,685	\$ 83,944	\$ 85,404	\$ 81,036	\$ 76,068
Income and Privilege						
Individual	\$ 2,401,129	\$ 2,744,934	\$ 2,944,851	\$ 2,731,560	\$ 2,457,704	\$ 2,706,319
Corporation	350,204	442,324	432,078	240,258	224,940	224,867
Financial Inst.	31,058	31,126	33,160	26,192	16,515	21,651
Total	\$ 2,782,388	\$ 3,218,384	\$ 3,410,089	\$ 2,998,010	\$ 2,669,159	\$ 2,952,837
Inheritance/Estate	\$ 51,784	\$ 55,620	\$ 44,247	\$ 22,530	\$ 8,396	\$ 229
Sales, Use, and Excise						
Retail Sales	\$ 1,844,744	\$ 1,934,390	\$ 1,983,594	\$ 1,958,999	\$ 1,918,397	\$ 2,268,352
Compensating Use	282,853	307,635	281,153	268,182	234,873	326,020
Subtotal	\$ 2,127,597	\$ 2,242,025	2,264,747	2,227,181	2,153,270	2,594,372
Motor Fuels	428,166	434,047	431,307	421,272	424,571	436,245
Vehicle Registration (5)	162,714	169,867	168,822	174,952	185,034	186,639
Cereal Malt Beverage	2,090	2,091	2,228	2,089	1,989	1,905
Liquor Gallonage	17,508	17,901	18,474	19,140	18,869	19,231
Liquor Enforcement	44,234	47,138	49,983	53,794	54,827	56,120
Liquor Drink	31,450	33,834	35,654	36,530	35,676	35,855
Cigarette	117,899	115,282	112,705	107,216	99,829	95,923
Tobacco Prod.	5,093	5,305	5,548	5,728	6,352	6,573
Corporation Franchise	46,880	47,892	46,659	41,720	41,462	30,283
Boat Registration	992	1,038	992	1,078	1,087	1,005
Severance	143,476	124,758	159,325	133,601	93,783	112,791
New Tires	692	711	707	677	681	702
Motor Vehicle Rental	2,862	3,361	3,366	3,396	3,126	3,280
Drycleaning & Laundry	1,205	1,242	1,178	1,103	993	917
Clean Water	3,285	3,535	3,226	2,905	2,873	3,602
Total	\$ 3,136,143	\$ 3,250,027	\$ 3,304,921	\$ 3,232,382	\$ 3,124,422	\$ 3,585,443

	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Gross Receipts						
Insurance Premiums						
Foreign Cos. (6)	\$ 94,471	\$ 96,862	\$ 102,800	\$ 92,843	\$ 100,173	\$ 120,240
Domestic Cos.	18,708	17,941	15,825	19,840	21,720	22,378
Firefighter Relief	8,969	9,267	9,393	9,679	10,291	10,523
Fire Marshal	5,671	5,771	5,895	6,192	6,585	6,683
Subtotal	<u>\$ 127,819</u>	<u>\$ 129,841</u>	<u>\$ 133,913</u>	<u>\$ 128,554</u>	<u>\$ 138,769</u>	<u>\$ 159,824</u>
Private Car Cos.	\$ 883	\$ 892	\$ 851	\$ 512	\$ 385	\$ 454
Music-Dramatic Tax	20	57	30	36	38	17
Bingo Enforcement	583	535	500	515	454	407
Transient Guest (7)	483	531	636	628	590	649
Parimutuel	3,004	2,758	1,946	262	13	11
Illegal Drugs	849	1,047	1,176	1,060	1,338	1,038
Combative Arts (8)	35	45	103	35	30	28
Total	<u>\$ 133,676</u>	<u>\$ 135,706</u>	<u>\$ 5,242</u>	<u>\$ 3,048</u>	<u>\$ 2,848</u>	<u>\$ 2,604</u>
Unemployment Comp.	\$ 344,562	\$ 273,395	\$ 223,271	\$ 171,035	\$ 305,645	\$ 398,878
TOTAL STATE TAXES	<u>\$ 6,521,366</u>	<u>\$ 7,014,817</u>	<u>\$ 7,205,627</u>	<u>\$ 6,640,963</u>	<u>\$ 6,360,275</u>	<u>\$ 7,175,885</u>

Sources: Financial reports of the Division of Accounts and Reports and records of tax-collecting agencies. Details might not add to totals due to rounding.

1. Taxes levied for collection in the fiscal year as reported by the Department of Revenue, including the state's small share (if any) of certain in-lieu tax levies.
2. The state's 1/26 share of the tax.
3. Amount received by the state from the motor, recreational, and 16m and 20m "tagged" vehicle taxes.
4. "Excess local effort" produced from the mandatory school district general fund property tax levy and returned to the state pursuant to the school finance formula (see KSA 2010 Supp. 72-6431).
5. State receipts only, excluding amounts retained by county treasurers.
6. Includes retaliatory taxes.
7. State's 2 percent share of the tax.
8. Created by the Kansas Professional Regulated Sports Act, enacted in 2004.

TABLE 3

Allocation to Funds of Total State Tax Revenue
 (Net of Refunds) FY ~~2010~~ 2011
 (In Thousands)

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to:	
				SGF	Other Funds
Individual Income	\$ 2,706,319	37.71%	37.71%	\$ 2,709,717	\$ (3,398)
Retail Sales	2,268,352	31.61	69.32	1,965,388	302,964
Motor Fuels	436,245	6.08	75.40	-	436,245
Unemployment Compensation	398,878	5.56	80.96	-	398,878
Compensating Use	326,020	4.54	85.51	287,730	38,290
Corporation Income	224,867	3.13	88.64	224,865	2
Motor Vehicle Registration	186,639	2.60	91.24	-	186,639
Insurance Premiums	159,824	2.23	93.47	141,707	18,117
Liquor and Beer	113,111	1.58	95.04	85,304	27,807
Cigarette and Tobacco	102,496	1.43	96.47	102,496	-
Oil Severance	65,178	0.91	97.38	57,437	7,741
Gas Severance	47,613	0.66	98.04	41,228	6,385
State Property	44,507	0.62	98.66	1	44,506
Corporation Franchise	30,283	0.42	99.09	30,283	-
Motor Carrier Property	23,167	0.32	99.41	23,167	-
Financial Institutions Privilege	21,651	0.30	99.71	21,651	-
State Motor Vehicle	4,461	0.06	99.77	-	4,461
Water	3,602	0.05	99.82	599	3,003
Vehicle Rental Excise	3,280	0.05	99.87	-	3,280
Excess Local Effort (Property)	2,733	0.04	99.91	-	2,733
Illegal Drugs	1,038	0.01	99.92	260	778
State Mortgage Reg.	1,022	0.01	99.94	-	1,022
Boat Registration	1,005	0.01	99.95	-	1,005
Drycleaning	917	0.01	99.96	-	917
New Tires	702	0.01	99.97	-	702
State Transient Guest	649	0.01	99.98	649	-
Private Car Co.	454	0.01	99.99	-	454
Bingo	407	0.01	99.99	271	136
Estate/Inheritance	229	0.00	100.00	229	-
State Tagged Vehicle	125	0.00	100.00	-	125
State Rec. Vehicle	53	0.00	100.00	-	53
Combative Arts	28	0.00	100.00	-	28
Music, Dramatic	19	0.00	100.00	19	-
Parimutuel	11	0.00	100.00	-	11
Total	\$ 7,175,885	100.00%		\$ 5,693,001	\$ 1,482,884
				79.34%	20.66%

TABLE 4

Local Government Tax Revenue
FY 2006-FY 2011
(In Thousands)

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Counties						
Tangible Property (1)	\$ 930,828	\$ 998,314	\$ 1,044,608	\$ 1,091,024	\$ 1,092,163	\$ 1,100,469
Intangibles (2)	1,171	1,319	1,640	1,901	1,695	1,191
Mortgage Registration (3)	54,613	50,522	49,586	40,555	40,310	34,449
Motor Vehicle Registration (3)	13,936	13,847	20,416	20,769	20,205	20,368
Transient Guest	1,436	1,641	1,984	2,202	2,055	2,503
Various Vehicle (4)	105,294	105,946	108,972	110,505	110,123	108,472
Sales and Use	452,328	501,037	488,320	428,481	422,739	434,594
Subtotal-Counties	\$ 1,559,606	\$ 1,672,626	\$ 1,715,526	\$ 1,695,437	\$ 1,689,290	\$ 1,702,046
Cities						
Tangible Property (1)	\$ 638,071	\$ 676,378	\$ 718,474	\$ 761,859	\$ 766,064	\$ 774,723
Intangibles (2)	898	897	866	1,182	925	756
Transient Guest	22,242	23,789	28,817	29,254	26,484	29,292
Various Vehicle (4)	72,197	73,536	74,533	75,138	74,289	73,719
Sales and Use	309,776	315,998	335,577	325,301	330,012	363,399
Subtotal-Cities	\$ 1,043,184	\$ 1,090,598	\$ 1,158,267	\$ 1,192,734	\$ 1,197,774	\$ 1,241,889
Schools (5)						
Tangible Property (1)	\$ 1,506,044	\$ 1,607,240	\$ 1,687,446	\$ 1,777,869	\$ 1,800,243	\$ 1,816,405
Various Vehicle (4)	109,726	117,938	122,941	124,569	123,333	124,298
Subtotal-Schools	\$ 1,615,770	\$ 1,725,178	\$ 1,810,387	\$ 1,902,438	\$ 1,923,576	\$ 1,940,703
Townships						
Tangible Property (1)	\$ 48,743	\$ 51,271	\$ 54,704	\$ 59,447	\$ 61,164	\$ 62,743
Intangibles (2)	576	752	876	1,243	1,025	791
Various Vehicle (4)	5,389	5,402	5,602	5,734	5,916	6,062
Subtotal-Townships	\$ 54,708	\$ 57,425	\$ 61,182	\$ 66,424	\$ 68,105	\$ 69,596
Special Districts						
Tangible Property (1)	\$ 155,489	\$ 200,320	\$ 211,720	\$ 213,008	\$ 226,580	\$ 216,132
Various Vehicle (4)	15,011	15,703	15,973	17,590	17,358	17,265
Sales and Use (6)	26,369	34,514	37,362	38,944	38,062	43,454
Subtotal-Special Districts	\$ 196,869	\$ 250,537	\$ 265,055	\$ 269,542	\$ 282,000	\$ 276,851
TOTAL LOCAL TAXES	\$ 4,470,137	\$ 4,796,364	\$ 5,010,417	\$ 5,131,395	\$ 5,160,745	\$ 5,231,085
Exhibit:						
Tangible Property	\$ 3,279,174	\$ 3,533,523	\$ 3,716,952	\$ 3,903,207	\$ 3,946,214	\$ 3,970,472
Various Vehicle	307,617	318,525	328,021	338,355	331,019	329,816
Total	\$ 3,586,791	\$ 3,852,048	\$ 4,044,973	\$ 4,241,562	\$ 4,277,233	\$ 4,300,288
Exhibit:						
Local Sales and Use	\$ 788,473	\$ 851,549	\$ 861,259	\$ 792,727	\$ 790,813	\$ 841,447

Sources: Reports and records of the Department of Revenue

1. Taxes levied for collection in the fiscal year. Includes certain in-lieu taxes, e.g., industrial revenue bond property.
2. Taxes collected on a calendar-year basis.
3. Calendar year revenue, e.g., the figure in the FY 2011 column is for CY 2010.
4. Calendar year taxes for motor, recreational, and 16m and 20m "tagged" vehicles.
5. School districts, community colleges, and municipal universities, including out-district tuition tax levies made by counties and townships.
6. Collections by the Department of Revenue for municipal universities, transportation development districts, community improvement districts, certain sales tax and revenue bond districts, and the Horsethief Reservoir District.

Special Note:

This table does not include revenue from certain taxes for which annual data are not compiled, e.g., occupation and franchise taxes; and development excise taxes.

Kansas Legislative Research Department
TABLE 5 — PERCENTAGE OF COMBINED STATE AND LOCAL TAX REVENUE

Ranked on the Basis of FY 2011

	FY 2011	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2000	FY 1990	FY 1980	FY 1970	FY 1960	FY 1950	FY 1940	FY 1930
General Property (a)	32.38%	34.69%	33.58%	30.83%	30.26%	30.24%	28.00%	32.34%	39.19%	53.06%	56.44%	52.19%	62.95%	82.02%
Sales and Use (b)	27.69	25.55	25.65	25.59	26.13	26.53	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	23.80	23.43	25.47	27.91	27.18	25.31	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Motor Fuels	3.52	3.69	3.58	3.53	3.67	3.90	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Unemployment Comp.	3.21	2.65	1.45	1.83	2.31	3.13	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Various Vehicle (c)	2.72	2.94	2.94	2.75	2.76	2.87	3.31	5.66	-	-	-	-	-	-
Vehicle Registration	1.67	1.78	1.66	1.55	1.55	1.61	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Insurance Premiums	1.29	1.20	1.09	1.10	1.10	1.16	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Liquor and Beer	0.91	0.97	0.95	0.87	0.85	0.87	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Severance	0.91	0.81	1.13	1.30	1.05	1.31	0.72	1.71	-	-	-	-	-	-
Cigarette and Tobacco	0.83	0.92	0.96	0.97	1.02	1.12	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Mortgage Registration	0.29	0.36	0.35	0.41	0.44	0.51	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Transient Guest	0.26	0.25	0.27	0.26	0.22	0.22	0.22	0.15	0.04	-	-	-	-	-
Corporation Franchise	0.24	0.36	0.35	0.38	0.40	0.43	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Motor Carrier Property	0.19	0.22	0.25	0.24	0.22	0.20	0.20	0.20	0.19	0.15	0.16	0.09	0.03	(e)
Intangibles	0.02	0.03	0.04	0.03	0.03	0.02	0.06	0.23	0.98	0.64	0.70	1.09	0.93	0.72
Estate/Inheritance	0.00	0.07	0.19	0.36	0.47	0.47	0.80	0.89	1.19	0.82	0.82	0.48	0.39	0.67
Parimutuel	0.00	0.00	0.00	0.02	0.02	0.03	0.05	0.16	-	-	-	-	-	-
All Other (d)	0.07	0.07	0.07	0.07	0.08	0.08	0.13	0.06	0.20	0.15	0.31	1.48	1.60	0.40
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

(a) Taxes levied for collection during the fiscal year.
 (b) Local sales taxes included starting in FY 1980.
 (c) Includes motor vehicle, recreational vehicle, 16m and 20m "tagged" vehicles, and rental car excise taxes.
 (d) Total revenue from nine taxes.
 (e) Included in the general property tax until the law was changed in 1935.

TABLE 6

State and Local Government Taxes in Relation
to Population and Personal Income
FY 2006-FY 2011

	FY 2011	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
State Taxes (\$000)	\$ 7,175,885	\$ 6,360,275	\$ 6,640,963	\$ 7,205,627	\$ 7,014,817	\$ 6,521,366
Local Taxes (\$000)	5,231,085	5,160,745	5,131,395	5,010,417	4,796,364	4,470,137
Total (\$000)	\$ 12,406,970	\$ 11,521,020	\$ 11,772,358	\$ 12,216,044	\$ 11,811,181	\$ 10,991,503
State Population (000)	2,859	2,833	2,808	2,784	2,763	2,745
Kansas Personal Income (\$ millions)	\$ 111,521	\$ 108,340	\$ 113,603	\$ 104,847	\$ 98,577	\$ 90,786
Per Capita Income	39,005	38,246	40,456	37,663	35,678	33,102
Per Capita Taxes						
State	\$ 2,510	\$ 2,245	\$ 2,365	\$ 2,588	\$ 2,539	\$ 2,375
Local	1,830	1,822	1,827	1,800	1,736	1,628
Total	\$ 4,339	\$ 4,067	\$ 4,192	\$ 4,388	\$ 4,275	\$ 4,004
Ratio of Taxes to Personal Income						
State	6.43%	5.87%	5.85%	6.87%	7.12%	7.18%
Local	4.69%	4.76%	4.52%	4.78%	4.87%	4.92%
Total	11.13%	10.63%	10.36%	11.65%	11.98%	12.10%

Estimates of the U.S. Department of Commerce as of October 17, 2011.