

Kansas Sales Tax Exemptions—Top Fifteen (ranked by size)

Source: KDOR FY 2014 Tax Expenditure Report

Total Value of all state sales tax exemptions: \$5.716 billion

1. K.S.A. 79-3606(m) ingredient/component part: \$3.083 billion
2. K.S.A. 79-3606(b) state and local government: \$.454 billion
3. K.S.A. 79-3606(n) consumed in production: \$.404 billion
4. K.S.A. 79-3606(a) motor fuels, etc. : \$.319 billion
5. K.S.A. 79-3603(p) original construction/resid. remodel labor: \$.249 billion
6. K.S.A. 79-3606(c), (d) direct/indirect nonprofit hospitals and schools: \$.243 billion
7. K.S.A. 79-3606(o) animals for agriculture: \$.228 billion
8. K.S.A. 79-3603(c) residential and ag. utilities: \$.170 billion
9. K.S.A. 79-3606(kk) manufacturing machinery/equip: \$.159 billion
10. K.S.A. 79-3606(p) prescription drugs: \$.096 billion
11. K.S.A. 79-3606(t) farm machinery/equip.: \$.068 billion
12. K.S.A. 79-3606(cc) enterprise zone: \$.029 billion
13. K.S.A. 79-3606(aaa) religious organizations: \$.024 billion
14. K.S.A. 79-3606(f) public utility equip. for interstate movement: \$.021 billion
15. K.S.A. 79-3606(r) prescription prosthetic devices: \$.019 billion

Subtotal of value of Top Fifteen Exemptions: \$5.566 billion

Percent of total value of sales tax exemptions: 97.4%

Difference: \$150 million