

Informational Hearing: HB 2444

House Tax Committee

Tuesday, March 15, 2016 HICK JORDAN MICHAEL ANSTIN

KANSAS DEPARTMENT OF REVENUE

HOUSE TAX COMMITTEE

TUESDAY, MARCH 15, 2016

- I. We have reduced individual income taxes by 30% for individuals, families and small business. 71% of tax savings went to Kansas individuals and families. 29% went to small business.
- II. We have the highest Earned Income Tax Credit in the region.
- III. We increased the standard deduction for married filing jointly and head of household, the latter benefits single parent households. Approximately 80% of Kansans use the standard deduction now.
- IV. 388,000 of our lowest income Kansans have been removed from the tax rolls, now with zero tax liability.
- V. Docking Institute of Public Affairs Fort Hays State University Kansas Speaks 2015 Statewide Public Opinion Survey Small business taxes:

Breakdown:

55% - decrease taxes on small business

33% - remain the same

11% - increase taxes on small business

- VI. Tax Year 2013 and 2014 Net Results of Small Business Tax Policy
 - Net increase in small business tax filers is 18,340. First time filers are those whose social security number and name have not previously appeared on a Kansas tax return.
 - New income to the State of Kansas through these filers is over \$1 billion.

Breakdown of Small Business Tax Year 2014 First Time Filers by Net Income:

\$25,000 or less net income	90.8% or 10	,673
\$25,000 to \$75,000 net income	6.5% or	767
\$75,000 to \$100,000 net income	0.7% or	79
\$100,000 or more net income	2.0% or	227

Informational Hearing: HB 2444

House Taxation Committee

Introduction

- Economic Analysis was conducted on HB 2444 to observe specific dynamic effects and inform legislators for purposes of public policy decisions
- Dynamic forecasting and policy analysis was conducted using Regional Economic Models, Inc., or REMI
- REMI models public policy changes like a science experiment
- Simulation vs. Control

Introduction

- Tax policy changes of HB 2444 were imputed into the Kansas economy
- Production Costs were increased to the dollar amount noted in the HB 2444 **Fiscal Note**
- Price of "Food and beverages consumed for off-premises consumption" was lowered by the dollar amount noted
- We adjusted state government expenditures because the dollar amount used to lower the price of food was greater than the tax raised from small
- Kansas economy in the case HB 2444 was NOT enacted. The simulation was run with economic results given RELATIVE to the

Informational Hearing: HB 2444

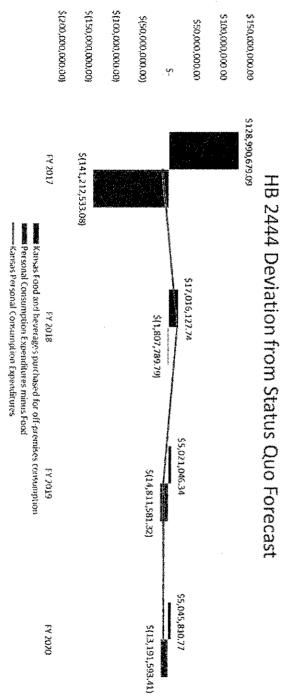
Economic Effects of HB 2444

Summary

- The Kansas economy will see boosts in real income, population and consumption from lower food sales tax
- Those benefits will then be overcome by the increased costs (taxes) to businesses
- Kansas businesses will take time to adapt to higher production cost environment
- Businesses will see falling investment, falling exports to national and global markets, and falling job growth
- Eventually Kansas consumers will be worse off than current economic trajectory due to falling income, jobs, and supply of goods/services
- With slower growth in income, consumption and business activity, dynamic economic effects will put downward pressure on revenues collected.

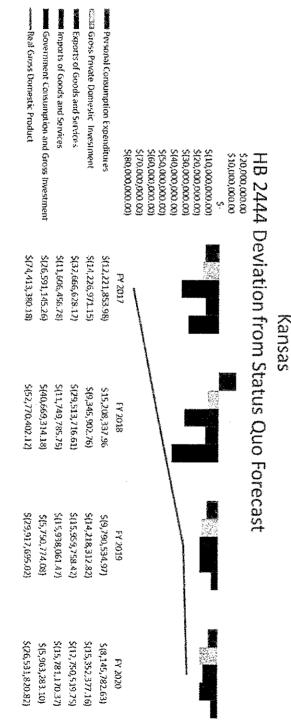
Real Personal Consumption Expenditures

Kansas

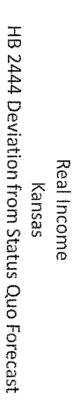


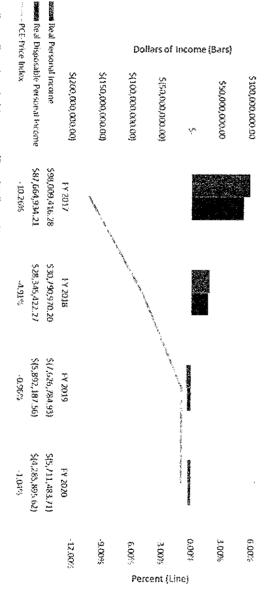
Source: Kansas Department of Revenue, Office of Policy and Research





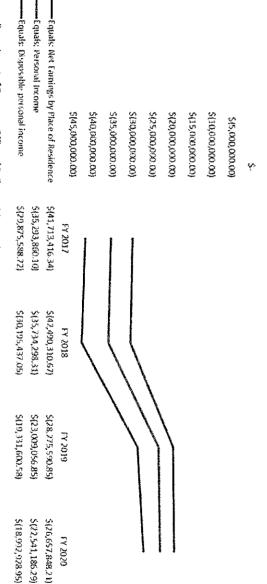
Note - Values are in 2009 Dollars
Source: Kansas Department of Revenue, Office of Policy and Research





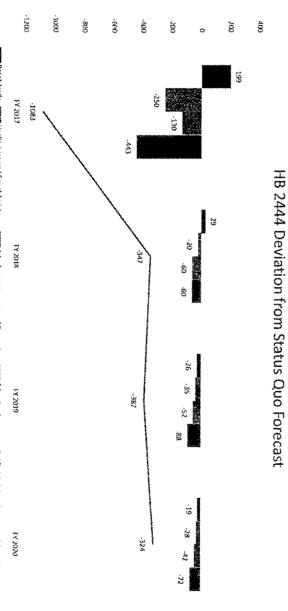
Source: Kansas Department of Revenue, Office of Policy and Research

Income and Earnings Kansas HB 2444 Deviation from Status Quo Forecast



Source: Kansas Department of Revenue, Office of Policy and Research

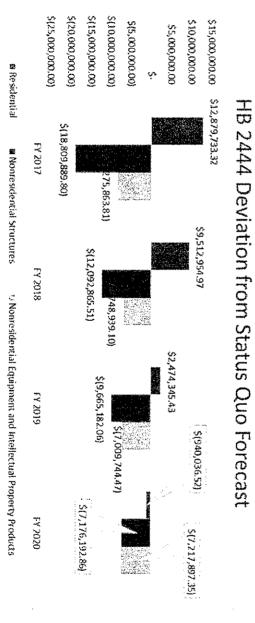
Private Sector Jobs by Industry



Source: Kansus Department of Revenue, Office of Policy and Research main Retail Hade 網線別 Health Care and Social Assistance 編編 Acts, Entertainment, and Recreation 編編 Ciber Services, except Public Administration ————Private Non-Farm

Real Gross Private Domestic Investment

Kansas



Note - Values are in 2009 Dollars

Source: Kansas Department of Revenue, Office of Policy and Research

Retail Sales by Industry

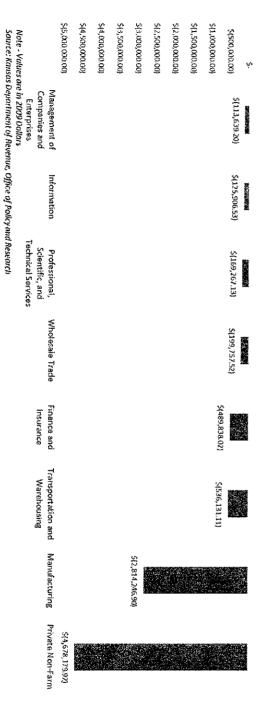
Kansas

HB 2444 Deviation from Status Quo Forecast

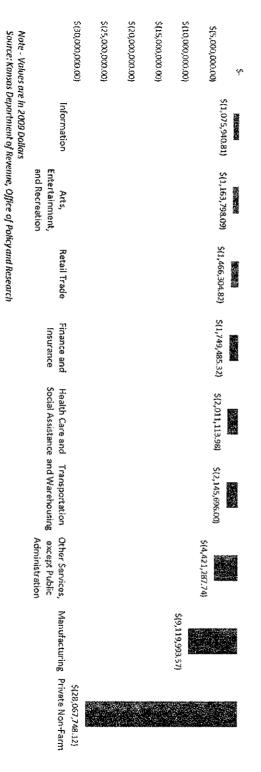
FY 2017

																		2·7·7·7	2/M	Economic Ellects of HB	
Note - Values are in 2009 Dollars Source: Kunsas Department of Revenue, Office of Policy and Research	Retail Trade	Manufacturing	Wholesale Trade	Forestry, Fishing, and Related Activities	Management of Companies and Enterprises	Educational Services	Utilities	Transportation and Warehousing	Arts, Entertainment, and Recreation	Administrative and Waste Management Services	Accommodation and Food Services	Real Estate and Rental and Leasing	Information	Construction	Mining	Professional, Scientific, and Technical Services	Finance and Insurance	Health Care and Social Assistance	Other Services, except Public Administration	Private Non-Farm	HB 2444 Deviation
icy and Research	\$14類的理解的第13	\$6 3330) ,484.39	\$958,043.03	1\$19,586.36	\$(492,459.04) !	\$(1,147,529.25) #	\$(2,560,722.35) #	\$(3,690,989,77) 588	\$(3,701,589.51)	\$(4,570,714.80) ###	5(4,986,024.05) 舞舞	\$(5,361,736.85) (1988)	\$(5,602,965.34) 極極	\$(7,786,170.57) 數數額	\$(7,931,318.51)	\$(8,132,309.43) (8)	\$(12,186,371,88) WHITE WITH	\$(16,590,615,85)	\$(21,825,776.58) BENEFIT SERVICE	EV 2017	HB 2444 Deviation from Status Quo Forecast

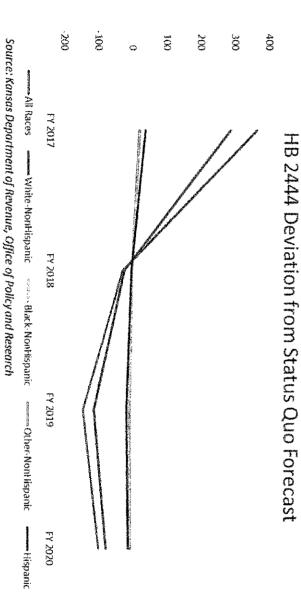
Real Global Exports Kansas HB 2444 Deviation from Status Quo Forecast FY 2017



Real Exports to Rest of the Nation Kansas HB 2444 Deviation from Status Quo Forecast FY 2017



Migration Responsive to Economic & Amenity Factors
Kansas



Summary

- Kansans will see growth in real personal income due to lower price on
- Kansas will see heavy losses in low wage jobs, overwhelming the gains to low food prices
- Kansas small businesses will lose competitive edge to serve national/global markets as well as the Kansas population
- Kansas will become a relatively unattractive place for economic migrants, due to slower growing wages and job opportunities
- income, oil and gas, and even sales taxes These dynamic effects could worsen revenue collections for individual

でで

Informational Hearing: HB 2444

To better simulate the components of the Kansas economy, the increased taxes raised were distributed to businesses relative to actual industrial proportion of the small business pass-through entities (non-farm)

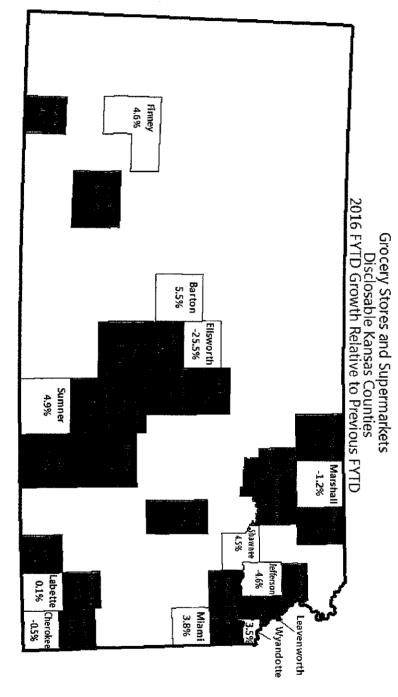
Distribution of Small Busin	Distribution of Small Business Tax Returns By Industry
Kansas	sas
Тах Үег	Tax Year 2013
Industry	Percent of Total
Agriculture, Forestry, Fishing, and Hunting	1,4%
Mining, Quarrying, and Oil and Gas Extraction	%5.8
Utilities	%8.0
Construction	7.7%
Manufacturing	1,2%
Wholesale Trade	1.1%
Retail Trade	%2'6
Transportation and Warehousing	2,5%
Information	%8.0
Finance and Insurance	3,4%
Real Estate and Rental and Leasing	3.2%
Professional, Scientific and Technical Services	10.1%
Management of Companies	0.0%
Administrative and Waste Services	4,9%
Private Educational Services	1,7%
Health Care and Social Assistance	7.3%
Arts, Entertainment and Recreation	3.7%
Accommodation and Food Services	1,2%
Other Services	13.2%
Public Administration	0.0%
Not Classified	22.9%
Source: Kansas Department of Revenue, Office of Policy and Research	search

Employment by Occupation				
Kansas				
HB 2444 Deviation from Status Quo Forecast	18			
Category	FY 2017	FY 2018	FY 2019	FY 2020
Sales and related, office and administrative support occupations	-150	-130	-99	ස්
Building and grounds cleaning and maintenance, personal care and service occupations	-309	-82	-68	-56
Management, business, and financial occupations	-175	-93	-53	-46
Construction and extraction occupations	-71	-62	-41	-41
Education, training, and library occupations	-162	-189	-33	డ్రు
Transportation and material moving occupations	-62	-42	-28	-23
Healthcare occupations	-114	-51	-23	-20
Food preparation and serving related occupations	-101	-35-	-22	-18
Installation, maintenance, and repair occupations	-49	-29	-19	-17
Computer, mathematical, architecture, and engineering occupations	-53	-36	-18	-15
Arts, design, entertainment, sports, and media occupations	-50	-24	-18	-15
Protective service occupations	-56	-61	-14	-13
Production occupations	-21	-17	-15	-11
Community and social service occupations	-47	-22	-8	.7
Life, physical, and social science occupations	- 13	-13	-4	ա
Legal occupations	-11	-9	Ġ.	ယ်
Farming, fishing, and forestry occupations	0	ا برسک	0	0
Total	-1,444	-896	-466	-405
Source: Kansas Department of Revenue, Office of Policy and Research				

Carlegory	Bas	-	272 75	3	A STATE OF THE STA	ı		ĺ	
## 2444 Deviation from Status Quo Forecast ## 2017			Kansas						
FY 2017 FY 2018 FY 2019 \$ (4,678,179.92) \$ (2,818,852.98) \$ (2,258,428.12) \$ (2,814,246.90) \$ (1,713,346.60) \$ (1,377,228.43) \$ (489,838.02) \$ (304,103.36) \$ (256,222.12) \$ (489,838.02) \$ (304,103.36) \$ (256,222.12) \$ (169,267.13) \$ (101,557.51) \$ (89,649.57) Inical Services \$ (125,906.53) \$ (74,620.03) \$ (59,226.24) Interprises \$ (113,639.20) \$ (54,692.77) \$ (30,295.09) B (88,664.63) \$ (56,045.42) \$ (47,560.29) B (31,351.44) \$ (26,263.07) B (32,543.46) \$ (19,185.04) \$ (15,245.37) Ement Services \$ (17,916.19) \$ (10,186.27) \$ (7,870.85) Ininistration \$ (9,772.57) \$ (8,887.51) \$ (7,870.85) Ininistration \$ (9,772.57) \$ (4,636.80) \$ (3,455.17) EMBRIT SERVICES \$ (1,625.39) \$ (2,435.06) \$ (2,073.54) EMBRIT SERVICES \$ (1,625.39) \$ (2,435.07) \$ (2,435.07) EMBRIT SERVICES \$ (1,625.39) \$ (2,435.06) \$ (2,073.54) EMBRIT SERVICES \$ (1,625.39) \$ (2,435.07) \$ (2,455.17) EMBRIT SERVICES \$ (1,625.39) \$ (2,435.06) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$	HB 2444 Dev	atic	on from Statu	JS C	luo Forecas	~			
\$ (4,678,179.92) \$ (2,818,852.98) \$ (2,258,428.12) \$ (2,814,246.90) \$ (1,713,346.60) \$ (1,377,228.43) \$ (536,131.11) \$ (312,511.59) \$ (244,861.88) \$ (489,838.02) \$ (304,103.36) \$ (256,222.12) \$ (199,757.52) \$ (117,606.74) \$ (90,649.57) Inical Services \$ (125,906.53) \$ (74,620.03) \$ (59,226.24) Interprises \$ (113,639.20) \$ (54,692.77) \$ (30,295.09) Interprises \$ (13,639.20) \$ (54,692.77) \$ (30,295.09) Interprises \$ (13,639.20) \$ (31,351.44) \$ (26,263.07) Interprises \$ (50,850.09) \$ (31,351.44) \$ (26,263.07) Interprises \$ (14,087.78) \$ (10,186.27) \$ (7,870.85) Ininistration \$ (17,916.19) \$ (10,186.27) \$ (7,394.86) Ininistration \$ (9,772.57) \$ (5,869.46) \$ (4,870.31) Ininistration \$ (8,327.66) \$ (4,636.80) \$ (3,455.17) Ininistration \$ (1,625.39) \$ (2,435.06) \$ (2,073.54) Ininistration \$ (1,625.39) \$ (2,435.06) \$ (2,073.54) Ininistration \$ (3,274.57) \$ (422.51) \$ (226.85) Ininistration \$ (3,274.57) \$ (422.51) \$ (236.85) Ininistration \$ (3,274.57) \$ (2,435.06) \$ (2,073.54) Ininistration \$ (3,274.57) \$ (2,435.06) \$ (2,435.07) \$ (2,435.07) Ininistration \$ (3,274.57) \$ (2,435.06) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$ (2,435.07) \$	Category		FY 2017		FY 2018		FY 2019		FY 2020
\$ (2,814,246.90) \$ (1,713,346.60) \$ (1,377,228.43) \$ (536,131.11) \$ (312,511.59) \$ (244,861.88) \$ (489,838.02) \$ (304,103.36) \$ (256,222.12) \$ (199,757.52) \$ (101,557.51) \$ (90,649.57) Inical Services \$ (169,267.13) \$ (101,557.51) \$ (83,636.85) Interprises \$ (125,906.53) \$ (74,620.03) \$ (59,226.24) Interprises \$ (113,639.20) \$ (54,692.77) \$ (30,295.09) Interprises \$ (13,639.20) \$ (56,045.42) \$ (47,560.29) Inimistration \$ (32,543.46) \$ (19,185.04) \$ (15,245.37) Inimistration \$ (17,916.19) \$ (10,186.27) \$ (7,870.85) Inimistration \$ (9,772.57) \$ (5,869.46) \$ (4,870.31) Inimistration \$ (9,772.57) \$ (2,435.06) \$ (2,073.54) Inimistration \$ (3,327.66) \$ (4,636.80) \$ (3,455.17) Inimistration \$ (4,625.39) \$ (2,435.06) \$ (2,073.54) Inimistration \$ (4,626.80) \$ (2,636.80) \$ (2,636.85) Inimistration \$ (4,626.80) \$ (2,636.80) \$ (2,636.85) Inimistration \$ (4,626.80) \$ (2,636.80) \$ (2,636.85) Inimistration \$ (4,636.80) \$ (2,636.80) \$ (2,636.80) \$ (2,636.80) Inimistration \$ (4,636.80) \$ (2,63	Private Non-Farm	Ş	(4,678,179.92)	\$	(2,818,852.98)			₹ \$	1,723,508.26)
\$ (536,131,11) \$ (312,511,59) \$ (244,861,88) \$ (312,611,61) \$ (489,838,02) \$ (304,103,36) \$ (256,222,12) \$ (226	Manufacturing	\$	(2,814,246.90)		(1,713,346.60)	Ş	_	\$ (1	,044,221.44)
\$ (489,838.02) \$ (304,103.36) \$ (256,222.12) \$ (2)	Transportation and Warehousing	\$		÷۸۰			(244,861.88)	٠s	(185,457.54)
\$ (199,757.52) \$ (117,606,74) \$ (90,649.57) \$ (101,635.761) \$ (101,557.51) \$ (83,636.85) \$ (125,906.53) \$ (74,620.03) \$ (59,226.24) \$ (125,906.53) \$ (74,620.03) \$ (59,226.24) \$ (125,906.53) \$ (74,620.03) \$ (59,226.24) \$ (125,906.53) \$ (125,906.53) \$ (125,906.53) \$ (125,906.53) \$ (125,906.53) \$ (125,905.02) \$ (125,906.53) \$ (125,905.02	Finance and Insurance	\$	(489,838.02)	\$	(304, 103.36)	\$		÷	(212,567.84)
nical Services \$ (169,267.13) \$ (101,557.51) \$ (83,636.85) \$ (125,906.53) \$ (74,620.03) \$ (59,226.24) \$ (125,906.53) \$ (74,620.03) \$ (59,226.24) \$ (125,906.53) \$ (125,906.5	Wholesale Trade	\$	(199,757.52)	₹\$	(117,606,74)	Ş		Ş	(64,642.23)
\$ (125,906.53) \$ (74,620.03) \$ (59,226.24) \$ (113,639.20) \$ (54,692.77) \$ (30,295.09)	Professional, Scientific, and Technical Services	\$		\$		\$		Ş	(68,402.77)
interprises \$ (113,639,20) \$ (54,692,77) \$ (30,295,09) \$ (Information	∜≻	(125,906.53)	Ş		Ş		÷	(45,432.22)
\$ (88,664.63) \$ (56,045.42) \$ (47,560.29) \$ (3 8 (50,850.09) \$ (31,351.44) \$ (26,263.07) \$ (3 8 (32,543.46) \$ (19,185.04) \$ (15,245.37) \$ (3 9 (17,916.19) \$ (10,186.27) \$ (7,870.85) \$ 10 (10) \$ (14,087.78) \$ (8,687.51) \$ (7,394.86) \$ 10 (11) \$ (9,772.57) \$ (5,869.46) \$ (4,870.31) \$ 10 (12) \$ (8,327.66) \$ (4,636.80) \$ (3,455.17) \$ 10 (13) \$ (3,745.73) \$ (2,435.06) \$ (2,073.54) \$ 11 (14) \$ (3,455.17) \$ 12 (16) \$ (1,625.39) \$ (964.24) \$ (790.14) \$ 13 (16) \$ (1,625.44) \$ (387.37) \$ (281.13) \$ 13 (16) \$ (452.79) \$ (243.27) \$ (176.36) \$ 14 (16) \$ (16	Management of Companies and Enterprises	\$	(113,639.20)	\$		ŧζş		\$	(8,241.19)
\$ (50,850.09) \$ (31,351.44) \$ (26,263.07) \$ (26,263.07) \$ (26,263.07) \$ (26,263.07) \$ (26,263.07) \$ (26,263.07) \$ (27,251) \$ (17,245.37) \$ (27	Mining	\$	(88,664.63)	Ş	(56,045,42)	\$		상	(39,314.58)
gg \$ (32,543.46) \$ (19,185.04) \$ (15,245.37) \$ (19 cmn t) terment Services \$ (17,916.19) \$ (10,186.27) \$ (7,870.85) \$ ion \$ (14,087.78) \$ (8,687.51) \$ (7,394.86) \$ es \$ (9,772.57) \$ (5,869.46) \$ (4,870.31) \$ es \$ (8,327.66) \$ (4,636.80) \$ (3,455.17) \$ es \$ (3,745.73) \$ (2,435.06) \$ (2,073.54) \$ es \$ (1,625.39) \$ (964.24) \$ (790.14) \$ ivities \$ (741.57) \$ (422.51) \$ (326.85) \$ ivities \$ (665.64) \$ (387.37) \$ (281.13) \$ e \$ (665.64) \$ (243.27) \$ (176.36) \$ <	Retail Trade	\$	(50,850.09)	÷γ	(31,351.44)	\$		Ş	(21,762.14)
perment Services \$ (17,916.19) \$ (10,186.27) \$ (7,870.85) \$ Ion \$ (14,087.78) \$ (8,687.51) \$ (7,394.86) \$ Ininistration \$ (9,772.57) \$ (5,869.46) \$ (4,870.31) \$ Es \$ (8,327.66) \$ (4,636.80) \$ (3,455.17) \$ Es \$ (3,745.73) \$ (2,435.06) \$ (2,073.54) \$ Es \$ (1,625.39) \$ (964.24) \$ (790.14) \$ Invities \$ (741.57) \$ (422.51) \$ (326.85) \$ Invities \$ (665.64) \$ (387.37) \$ (281.13) \$ **Office of Policy and Research \$ (452.79) \$ (243.27) \$ (176.36) \$	Real Estate and Rental and Leasing	Ş	(32,543.46)	Ş	(19,185.04)	\$	(15,245.37)	ş	(11,804.83)
Ion \$ (14,087.78) \$ (8,687.51) \$ (7,394.86) \$ ministration \$ (9,772.57) \$ (5,869.46) \$ (4,870.31) \$ es \$ (8,327.66) \$ (4,636.80) \$ (3,455.17) \$ es \$ (3,745.73) \$ (2,435.06) \$ (2,073.54) \$ es \$ (1,625.39) \$ (964.24) \$ (790.14) \$ elvities \$ (741.57) \$ (422.51) \$ (326.85) \$ elvities \$ (665.64) \$ (387.37) \$ (281.13) \$ elvities \$ (452.79) \$ (243.27) \$ (176.36) \$	Administrative and Waste Management Services	Ş	(17,916.19)	\$	(10,186.27)	\$	(7,870.85)	\$	(5,955, 33)
ministration \$ (9,772.57) \$ (5,869.46) \$ (4,870.31) \$ (2,870.31) \$ (2,870.31) \$ (3,455.17) \$ (3,455.17) \$ (3,455.17) \$ (3,455.17) \$ (2,435.06) \$ (2,073.54)<	Arts, Entertainment, and Recreation	÷	(14,087.78)	ş	(8,687.51)	Ş	(7,394.86)	\$	(6,324,82)
ps \$ (8,327.66) \$ (4,636.80) \$ (3,455.17) \$ (2,435.06) \$ (2,073.54)	Other Services, except Public Administration	\$	(9,772.57)		(5,869.46)	\$		\$	(4,040.98)
\$ (3,745.73) \$ (2,435.06) \$ (2,073.54) \$ (1,625.39) \$ (964.24) \$ (790.14) \$ (1,625.39) \$ (964.24) \$ (790.14) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$ (170.15) \$	Accommodation and Food Services	÷	(8,327.66)	s	(4,636.80)	Ş	(3,455.17)	ţ,	(2,466.72)
\$ (1,625.39) \$ (964.24) \$ (790.14) \$ (101.41	Utilities	\$	(3,745,73)	❖	(2,435.06)	\$	(2,073.54)	Ś	(1,682.59)
\$ (741.57) \$ (422.51) \$ (326.85) \$ (ivities \$ (665.64) \$ (387.37) \$ (281.13) \$ \$ (452.79) \$ (243.27) \$ (176.36) \$ \$ (000) and Research	Educational Services	\$			(964.24)	\$	$\overline{}$	Ş	(645,23)
(665.64) \$ (387.37) \$ (281.13) \$ (452.79) \$ (243.27) \$ (176.36) \$	Health Care and Social Assistance	÷	(741.57)	\$		\$		Ş	(245.58)
(452.79) \$ (243.27) \$ (176.36) \$	Forestry, Fishing, and Related Activities	❖	(665.64)	ۍ.	(387.37)	Ş		\$	(175.70)
Note - Values are in 2009 Dollars Source: Kansos Department of Revenue, Office of Policy and Research	Construction	Ş	(452.79)	\$	(243.27)	÷	-	\$	(124,53)
Source: Kansos Department of Revenue, Office of Policy and Research	Note - Values are in 2009 Dollars								
	Source: Kansas Department of Revenue, Office of Policy and	d Res	earch						

	-			
Vedi Expo	year exports to kest of the Mation	I the Mation		
	Kansas			
HB 2444 De	HB 2444 Deviation from Status Quo Forecast	is Quo Forecast		
Category	FY 2017	FY 2018	FY 2019	FY 2020
Private Non-Farm	\$ (28,067,748.12) \$	(16,317,126.12)	\$ (12,968,040.65)	\$ (10,074,279.24)
Manufacturing	\$ (9,119,993.57) \$		(4,966,671.05) \$ (3,853,126.71) \$	\$ (2,877,464.16)
except Public Administration	\$ (4,421,287.74) \$		\$ (2,188,351.36)	\$ (1,795,335.26)
Transportation and Warehousing	\$ (2,145,696.00) \$		(946,591,44)	
Health Care and Social Assistance	\$ (2,011,113.98) \$	(1,166,807.88)	\$ (897,733.64) \$	
Finance and insurance	\$ (1,749,485,32) \$	(1,057,258.38)	\$ (849,924.53) \$	
Retall Trade	\$ (1,466,304.82) \$	(887, 157.60)	\$ (729,840.56) \$	
Arts, Entertainment, and Recreation	\$ (1,163,798.09) \$	(706,876.27)	\$ (582,438.02) \$	
Information	\$ (1,075,940.81) \$	(661,091.70)	\$ (58,182) \$	
Utilities	\$ (806,656.08)	(507,507.31)	\$ (416,775.75) \$	
Professional, Scientific, and Technical Services \$	\$ (836,811.10) \$	(495, 376.49)	\$ (402,390.52)	\$ (323,761.77)
Real Estate and Rental and Leasing \$	\$ (601,766.08) \$	(401,940,15)	\$ (336,915,47)	\$ (273,100.33)
Administrative and Waste Management Services \$	\$ (572,273.20) \$	(337,422,20)	\$ (270,859.50) \$	_
Accommodation and Food Services	\$ (622,194.74) \$	(364,518.15)	\$ (281,672.55)	\$ (208,733.54)
Winng	\$ (415,557.40) \$	(252,309.93)	\$ (214,281,99) \$	\$ (176,217.81)
Wholesale Trade	\$ (517,571.33) \$	(277,056.65)	\$ (200,760.86)	\$ (136,531.23)
Construction \$	(281,557.62)	\$ (172,171.28) \$	(143,696.09)	\$ (117,766.24)
Educational Services	\$ (233,593.53) \$	\$ (148,966,63) \$	_	
Management of Companies and Enterprises \$	\$ (19,251.49) \$		\$ (4,787.64) \$	\$ (1,192.72)
Forestry, Fishing, and Related Activities \$	\$ (6,895.22) \$	\$ (1,205.98) \$	\$ 1,914.90 \$	
Wate - Values are in 2009 Dollars				
Source: Kansas Department of Revenue, Office of Policy and Research	'n			

Sales Tax Collections



Note: Sales tax rate increase from 6.15% - 6.5% is 5.7% Source: Kanses Department of Revenue, Office of Policy and Research

Percent Change

County Name <

Sales Tax Growth

×5.7%