

Selected Kansas Tax Rates with Statutory Citation

							K.S.A.:
Bingo Tax							79-4704
Bingo faces	\$0.002						
Retail price - Instant	1.00%						
Car Line Tax/gross earnings							79-907
	Package of 20	\$0.79	Package of 25	\$0.99			79-3310
Cigarette Tax							79-32,110
total taxable income @	4.00%	plus	3.05%	surtax on taxable income over \$50,000	7.05%	(TY09/10)	79-32,110
total taxable income @	4.00%	plus	3.00%	surtax on taxable income over \$50,000	7.00%	(TY11)	79-32,110
Corporate Franchise Tax							79-5401
TY07 .125%; TY08 .09375%; TY09 .0625%; TY10 .03125% for entities \$1,000,000 or more TY11 and after, no franchise tax.							
Drycleaning							
Environmental Surcharge/gross receipts	2.5%						65-34,141
Solvent Fee (chlorinated)/gallon	\$5.50						65-34,150
Solvent Fee (non-chlorinated)/gallon	\$0.55						65-34-151
Drug Stamp Tax							79-5202
<u>Marijuana:</u>			<u>Controlled Substance:</u>				
Processed -	\$3.50 per gram or portion of gram	Cont. Substance/gram or portion of gram-		\$200/gram or portion of gram			
Wet Plant -	\$0.40 per gram or portion of gram	Cont. Substance/50 dose unit or portion of unit-		\$2,000/50 dose unit or portion of unit			
Dry Plant -	\$0.90 per gram or portion of gram						
Environ. Fee/gallon petroleum product							65-34,117
	\$0.01	each of two funds has maximum and minimum limits					
Individual Income Tax							79-32,110
Tax Rates, Resident, married, joint							
taxable income not over	\$30,000	@	3.50%				
taxable income not over	\$60,000	@	\$1,050	plus	6.25%	over \$30,000	
taxable income over	\$60,000	@	\$2,925	plus	6.45%	over \$60,000	
Tax Rates, Resident, others							
taxable income not over	\$15,000	@	3.50%				
taxable income not over	\$30,000	@	\$525	plus	6.25%	of excess over \$15,000	
taxable income over	\$30,000	@	\$1,462.50	plus	6.45%	of excess over \$30,000	
Liquor Gallonage Tax							
Strong Beer and CMB/gallon	\$0.18						41-501
Alcohol & Sprints/gallon	\$2.50						41-501
Light Wine/gallon	\$0.30						41-501
Fortified Wine/gallon	\$0.75						41-501
Liquor Excise Tax (Drinking Establishments)							79-41a02
	10.00%	Gross receipts					
Liquor Enforcement (Liquor Stores)							79-4101
	8.00%	Gross receipts					
Mineral Tax							79-4217, 4219
Oil/gross taxable value	8.00%	with	3.67%	property tax credit			
Gas/gross taxable value	8.00%	with	3.67%	property tax credit			
Coal/ton	\$1.00						
Motor Fuel Tax/per Gallon							
Regular Motor Fuel/gallon	\$0.24						79-34,141
Gasohol/gallon	\$0.24						79-34,141
Diesel/gallon	\$0.26						79-34,141
LP-Gas/gallon	\$0.23						79-34,141
E-85/gallon	\$0.17						79-34,141
Compress Nat Gas/120 CF = gallon	\$0.23						KAR. 92-14-9
Trip Permits/each	\$13.00/24 hr; \$25.00/72 hr (eff 7/1/2006)						79-34,118
Oil Inspection Fee/barrel (50 gallons)							55-426
	\$0.015/barrel						
Prepaid Wireless 911 Fee							75-5133
	1.06% per retail transaction						
Privilege Tax							
Banks	total net income @	2.25%	plus	2.125%	surtax on taxable income over \$25,000	4.375%	79-1107
Trusts and S&Ls	total net income @	2.25%	plus	2.25%	surtax on taxable income over \$25,000	4.50%	79-1108
Property Tax (State levy) Assessed Valuation							76-6b01
State School District Finance Levy						1.5 mills	
						20 mills	76-6b02
Sales and Use Tax							
State Retailers Sales Tax	6.3%	eff July 1 2010					79-3603
State Compensating Use Taxes	6.3%	eff July 1 2010					79-3703
Local Retailers Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-189
Local Use Sales Tax	up to 1% general & 1% special for counties; up to 2% general & 1% special for cities						12-191
Sand Royalty/per ton							70a-102
	\$0.15/ton						
Tire Tax/per tire (New Tires)							65-3424
	\$0.25						
Tobacco Tax (wholesale price)							79-3371
	10.00%						
Vehicle Rental Excise Tax/gross receipts							79-5117
	3.5%	for rentals not exceeding 28 days					
Water Protection Fee/1,000 gallons							82a-954
	\$0.032						
(\$0.03 is collected for the Kansas Water Office and \$0.02 is collected for H&E, K.A.R. 28-15-12.)							
Clean Drinking Water Fee/1,000 gallons							82a-2101
	\$0.030						