Approved: 4eh 14, 1995 Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on February 9, 1995 in Room 519--S of the Capitol.

Members present:

Senator Langworthy, Senator Corbin, Senator Martin, Senator Bond, Senator Clark, Senator Feleciano, Jr., Senator Hardenburger, Senator Lee, Senator Ranson,

and Senator Sallee.

Committee staff present: Tom Severn, Legislative Research Department Chris Courtwright, Legislative Research Department

Don Hayward, Revisor of Statutes

Elizabeth Carlson, Secretary to the Committee

Conferees appearing before the committee:

Senator Robert Vancrum Senator Phil Martin

Others attending: See attached list

APPROVAL OF MINUTES

Senator Sallee made a motion to approve the minutes of February 8, 1995. The motion was seconded by Senator Martin. The motion carried.

REQUESTS FOR INTRODUCTION OF BILLS

Gordon Garrett, Commercial Property Association of Kansas, requested the introduction of a bill to amend KSA 79-503a to provide for consideration of "sell out period" or "absorption period" in the determination of the fair market value.

Senator Bond made a motion to introduce this bill. The motion was seconded by Senator Sallee. The motion carried.

Senator Lee made a motion to introduce a bill to provide for an exchange of land between the city of Ellsworth and the Department of Corrections. The motion was seconded by Senator Feleciano. The motion carried.

Senator Sallee made a motion to introduce a bill concerning the Board of Tax Appeals which would strengthen the qualifications of the members who serve on the Board, would change the length of the terms of office of the Board members and would expedite the process of tax appeals. The motion was seconded by Senator Corbin. The motion carried.

99--SALES TAX REFUND ALLOWED UPON CERTAIN SALES OF MOTOR **VEHICLES**

Senator Vancrum appeared before the committee to explain **SB 99**. (Attachment 1) This bill was introduced to insure fairness for consumers in the sales of motor vehicles. If a citizen purchases a car outright and sells their old vehicle at a private sale, they pay sales tax on the whole amount of the purchase price of the new vehicle. If the citizen purchases a new car and trades in the old car to the dealer, sales tax is paid only on the trade difference. This bill allows citizens to apply for a refund of tax paid on the present vehicle at a private sale.

Senator Vancrum suggested the bill needs to be amended by striking line 19 beginning with the word "the gross receipts" and continuing through line 20 to "motor vehicle less." (See attachment 1)

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S Statehouse, at 11:00 a.m. on February 9, 1995.

Senator Martin, also a sponsor of the bill, spoke on <u>SB 99</u>. He said this is for the individual who takes care of his motor vehicle and sells it privately. This way they can get a better price and this bill gives the consumer the opportunity to do this and come up with a little bit of extra money.

The committee asked if there is a fiscal note for this bill. At the present time it is not available, but Mark Ciardullo of the Department of Revenue, gave some preliminary estimates and said they are working on the fiscal note.

There were some questions about the limit of 30 days to apply for the refund, how the Department of Revenue would handle this, and if the time limit was adequate. It was mentioned there will probably be a 60 day window. There was concern also of how this would effect the county treasurer's office.

Senator Martin made a motion to amend SB 99 to strike the words in line 19 and 20 "the gross receipts received from the sale of the replacement motor vehicles less." The motion was seconded by Senator Feleciano. The motion carried.

The hearing was closed on **SB 99**.

STAFF REPORT

Tom Severn, Legislative Research Department, presented a chart in answer to a question from Senator Lee concerning the average annual growth rate for motor vehicles from 1988-1992. (Attachment 2) This chart shows the growth in valuation by county. Mr. Severn cautioned the committee to be careful in comparing the 1990 and 1991 figures. As a result of the 1991 lawsuit, a temporary Rule and Regulation by the Department of Revenue was adopted, prorating valuations. This had the affect of reducing the valuations in 1991 and succeeding years. Consequently Mr. Severn said the change in 1991 would affect the multi-year average growth rate shown in the right hand column.

The meeting adjourned at 11:40 a.m.

The next meeting is scheduled for February 10, 1995.



SENATOR, ELEVENTH DISTRICT
OVERLAND PARK, LEAWOOD,
STANLEY, STILWELL, IN
JOHNSON COUNTY
9004 W. 104TH STREET
OVERLAND PARK, KANSAS 66212
(913) 341-2609



TOPEKA

SENATE CHAMBER STATE CAPITOL TOPEKA, KANSAS 66612-1504 (913) 296-7361

COMMITTEE ASSIGNMENTS

VICE-CHAIRMAN: ENERGY AND NATURAL RESOURCES

MEMBER: WAYS AND MEANS JUDICIARY

MEMBER: COMMERCE, LABOR AND REGULATIONS COMMITTEE, NATIONAL CONFERENCE ON

STATE LEGISLATURES
MEMBER: ENVIRONMENTAL TASK FORCE,

COUNCIL ON STATE GOVERNMENTS

TESTIMONY ON SENATE BILL 99 TO THE SENATE TAXATION COMMITTEE FROM SENATOR BOB VANCRUM

Dear Senator Langworthy and Committee:

Senator Martin and myself have introduced Senate Bill 99 because of the continued unfairness to constituents of an existing quirk in the law concerning automobile sales. Presently if a citizen purchases a car outright and then sells their old vehicle at a private sale, they pay sales tax on the whole amount of the purchase price of the new vehicle. Conversely, if he or she purchases a new car and trades in the old car, sales taxes are paid only on the trade difference. This strikes many citizens as unfair.

This bill takes an entirely new approach from previous legislation and allows citizens to apply for a refund of tax paid on the present vehicle. In the past the automobile dealers have complained that attempts to correct this problem would put an additional burden upon them. The existing bill puts no burden on the car dealer and all the burden is on the citizen. I'm not certain however, that the language in line 19 through 21 is correctly written. What we intend to do is to permit refund of the portion of the taxes applicable to "the gross receipts received from the sale of the replaced motor vehicle". The committee may need to amend this bill according to the attach balloon.

Senote assess + Jan Fel. 9, 1995

Beb lauren

Session of 1995

SENATE BILL No. 99

By Senators Vancrum and Martin

1-24

9 AN ACT relating to sales taxation; concerning refunds of tax paid upon certain sales of motor vehicles.

11 12

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Be it enacted by the Legislature of the State of Kansas:

13 Section 1. (a) Upon application to the director of taxation upon forms devised and provided therefor accompanied by any additional documen-15 tation required by the director, a portion of the sales tax paid pursuant to the purchase of a motor vehicle which replaces a motor vehicle sold at 17 an isolated or occasional sale occurring within 30 days prior or subsequent to the date of such purchase shall be refunded. The amount of such 18 refund shall be equal to the gross receipts received from the sale of the replacement motor vehicle less the gross receipts received from the sale of the replaced motor vehicle multiplied by the applicable sales tax rate. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the director. 25

(b) The provisions of this section shall be deemed to be supplemental to the Kansas retailers' sales tax act.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.

KANSAS COUNTY	Actual CY88	Actual CY89	Pct	Actual CY90	Pct	Actual CY91 Values	Pat	Actual CY92 Values	Pct	Actual CY93 Values	Pct	Avg Annual Growth Rate
NAME	<u>Values</u>	Values	incr.	Values	Incr.	(under Reg)	incr	under Reg	incr.	under Reg	incr.	1988-93
ALLEN	9,747,742	10,465,613	7.4%	11,115,521	6.2%	10,514,427	-5.4%	10,674,545	1.5%	10,875,087	1.9%	2.2%
ANDERSON ATCHISON	5,297,462 10,128,518	5,630,337 10,582,947	6.3% 4.5%	6,076,039 11,069,830	7.9% i 4.6% i	5,824,912 10,726,751	-4.1% -3.1%	5,871,354 11,055,302	0.8% 3.1%	6,113,393 11,277,072	4.1% 2.0%	2.9% 2.2%
BARBER	5,148,006	5,321,215	3.4%	5,450,067	2.4%	5,353,712	-1.8%	5,518,963	3.1%	5,426,556	-1.7%	1.1%
BARTON BOURBON	24,131,867 9,028,574	24,712,862 9,510,204	2.4% 5.3%	26,014,309 9,846,142	5.3% ₹ 3.5% ₹	25,197,481 9,555,308	-3.1% -3.0%	24,901,567 9,788,838	-1.2% 2.4%	25,323,802 10,181,174	1.7% 4.0%	1.0% 2.4%
BROWN	6,829,834	7,447,935	9.1%	7,922,258	6.4%	7,431,338	-6.2%	7,464,344	0.4%	7,660,629	2.6%	2.3%
BUTLER CHASE	37,800,585 2,583,603	39,834,068 2,448,720	5.4% -5.2%	42,578,685 2,369,253	6.9% ∜ -3.2% ∛	42,503,255 2,320,988	-0.2% -2.0%	44,049,205 2,313,512	3.6% -0.3%	45,868,781 2,427,502	4.1% 4.9%	3.9% -1.2%
CHAUTAUQUA	3,097,031	3,238,600	4.6%	3,421,191	5.6%	3,393,914	-0.8%	3,357,658	-1.1%	3,401,921	1.3%	1.9%
CHEROKEE	13,148,411	13,853,952	5.4%	14,676,018	5.9%	14,542,518	-0.9%	14,982,730	3.0%	15,656,575	4.5%	3.6%
CHEYENNE CLARK	2,905,406 2,298,810	2,614,490 2,522,787	-10.0% 9.7%	3,274,253 2,594,384	25.2% 2.8%	3,270,467 2,376,816	-0.1% -8.4%	3,310,865 2,301,092	1.2% -3.2%	3,353,173 2,443,551	1.3% 6.2%	2.9% 1.2%
CLAY	6,053,409	6,421,393	6.1%	6,713,195	4.5%	6,608,196	-1.6%	6,640,387	0.5%	6,794,495	2.3%	2.3%
CLOUD	6,811,873 7,396,788	7,180,021 7,891,573	5.4% 6.7%	7,677,303 8,746,305	6.9% ! 10.8% ·	7,370,725 8,042,265	-4.0% -8.0%	7,519,980 8,597,854	2.0% 6.9%	7,730,502 9,055,992	2.8% 5.3%	2.6% 4.1%
COMANCHE	2,308,733	2,335,290	1.2%	2,456,647	5.2%		-1.1%	2,322,927	-4.4%	2,408,953	3.7%	0.9%
COWLEY CRAWFORD	23,767,624 22,525,959	25,257,200	6.3% 4.9%	26,243,902	3.9%	25,273,453	-3.7%	26,218,306	3.7%	26,800,000	2.2%	2.4%
DECATUR	3,211,586	23,631,000 3,339,938	4.0%	24,959,872 3,464,387	5.6% ♯ 3.7% ♯	24,854,526 3,303,499	-0.4% -4.6%	25,608,289 3,349,305	3.0% 1.4%	26,688,131 3,301,178	4.2% -1.4%	3.4% 0.6%
DICKINSON	12,407,460	13,224,942	6.6%	14,020,210	6.0%	13,590,475	-3.1%	14,138,175	4.0%	14,541,020	2.8%	3.2%
DONIPHAN DOUGLAS	5,181,865 49,546,913	5,307,325 53,071,865	2.4% 7.1%	5,571,162 57,431,453	5.0% ∮ 8.2% ∂	5,261,199 59,441,162	-5.6% 3.5%	5,362,739 59,757,559	1.9% 0.5%	5,505,233 63,581,603	2.7% 6.4%	1.2% 5.1%
EDWARDS	3,336,855	3,423,515	2.6%	3,750,306	9.5%	3,507,884	-6.5%	3,428,365	-2.3%	3,557,859	3.8%	1.3%
ELK ELLIS	2,304,274 19,312,331	2,454,789 20,022,571	6.5% 3.7%	2,568,528 21,313,236	4.6%	2,351,170 21,166,032	-8.5% -0.7%	2,372,199 21,461,123	0.9% 1.4%	2,474,530	4.3% 5.8%	1.4% 3.3%
ELLSWORTH	4,743,751	5,037,419	6.2%	5,352,874	6.4% i	4,966,299	-7.2%	5,194,574	4.6%	22,703,791 5,180,304	-0.3%	1.8%
FINNEY	22,250,527	23,822,797	7.1%	25,206,384	5.8%	24,298,272	-3.6%	24,434,077	0.6%	27,781,084	13.7%	4.5%
FORD FRANKLIN	18,484,210 14,430,161	19,334,127 15,277,293	4.6% 5.9%	20,572,635 16,283,539	6.4% 6.6%	20,098,325 15,816,969	-2.3% -2.9%	19,786,777 15,840,744	-1.6% 0.2%	21,174,208 16,621,643	7.0% 4.9%	2.8% 2.9%
GEARY	13,266,891	14,010,504	5.6%	14,312,412	2.2%	13,361,341	-6.6%	13,942,203	4.3%	14,109,806	1.2%	1.2%
GOVE GRAHAM	2,855,492 3,021,597	3,008,185 2,843,135	5.3% -5.9%	3,224,759 3,145,474	7.2%	3,181,016 2,942,207	-1.4% -6.5%	3,280,536 2,931,966	3.1% -0.3%	3,195,835	-2.6% -0.6%	2.3%
GRANT	3,021,597 6,775,002	2,843,135 7,254,724	-5.9% 7.1%	3,145,474 7,797,353	10.6% 7.5%	2,942,207 7,948,246	-6.5% 1.9%	2,931,966 8,356,867	-0.3% 5.1%	2,915,092 8,803,123	-0.6% 5.3%	-0.7% 5.4%
GRAY	4,728,528	5,094,132	7.7%	5,465,099	7.3%	5,220,328	-4.5%	5,213,088	-0.1%	5,553,461	6.5%	3.3%
GREELEY GREENWOOD	1,655,313 5,386,075	1,749,647 5,518,964	5.7% 2.5%	1,811,477 5,759,917	3.5% 4.4%	1,619,975 5,632,149	-10.6% -2.2%	1,661,456 5,611,209	2.6% -0.4%	1,810,243 5,630,040	9.0% 0.3%	1.8% 0.9%
HAMILTON	2,308,441	2,363,722	2.4%	2,518,336	6.5%	2,349,927	-6.7%	2,351,804	0.1%	2,438,173	3.7%	1.1%
HARPER	5,775,458	6,128,530	6.1%	6,407,603	4.6%	6,044,456	-5.7%	6,126,049	1.3%	6,238,640	1.8%	1.6%
HARVEY HASKELL	19,961,866 4,150,831	21,066,488 4,232,903	5.5% 2.0%	22,709,244 4,560,962	7.8% ® 7.8% ®	21,523,476 4,501,391	-5.2% -1.3%	22,371,102 4,471,400	3.9% -0.7%	23,408,198 4,767,097	4.6% 6.6%	3.2% 2.8%
HODGEMAN	2,101,618	2,248,394	7.0%	2,405,734	7.0%	2,103,093	-12.6%	2,086,901	-0.8%	2,225,208	6.6%	1.1%
JACKSON JEFFERSON	7,286,914 12,016,739	7,766,873 12,738,096	6.6% 6.0%	8,024,691 13,417,074	3.3% 8 5.3% 8	7,920,032 13,131,905	-1,3% -2,1%	8,085,416 13,390,882	2.1% 2.0%	8,489,995 14,263,710	5.0% 6.5%	3.1% 3.5%
JEWELL	3,041,727	3,235,869	6.4%	3,399,310	5.1%	3,299,369	-2.9%	3,301,956	0.1%	3,386,131	2.5%	2.2%
JOHNSON	391,826,678	413,414,746	5.5%	437,697,681	5.9%	447,752,456	2.3%	456,469,617	1.9%	489,386,202	7.2%	4.5%
KEARNY KINGMAN	4,007,740 6,919,646	4,383,536 7,362,100	9.4% 6.4%	4,538,036 7,722,593	3.5% ±	4,326,375 7,265,802	-4.7% -5.9%	4,468,737 7,549,904	3.3% 3.9%	4,522,286 7,718,497	1.2% 2.2%	2.4% 2.2%
KIOWA	3,308,224	3,523,133	6.5%	3,806,709	8.0%	3,623,993	-4.8%	3,709,318	2.4%	3,812,744	2.8%	2.9%
LABETTE	13,992,107	14,586,971	4.3% 5.7%	15,383,246	5.5%	14,895,511	-3,2%	15,105,552	1.4%	15,649,210	3.6%	2.3%
LANE LEAVENWORTH	2,398,966 35,961,197	2,535,925 37,565,232	5.7% 4.5%	2,662,514 39,286,987	5.0% 4.6%	2,436,413 39,153,934	-8.5% -0.3%	2,478,799 41,029,970	1.7% 4.8%	2,562,549 42,759,790	3.4% 4.2%	1.3% 3.5%
LINCOLN	2,537,885	2,832,766	11.6%	2,793,741	-1.4%	2,684,897	-3.9%	2,733,969	1.8%	2,794,144	2.2%	1.9%
LINN LOGAN	6,658,416 2,660,693	6,791,285 2,736,522	2.0% 2.8%	7,141,411 2,865,686	5.2% - 4.7% -	6,851,893 2,763,751	-4.1% -3.6%	7,234,855 2,887,741	5.6% 4.5%	7,422,238 2,927,902	2.6% 1.4%	2.2% 1.9%
LYON	21,683,596	22,545,970	4.0%	24,052,473	6.7%	22,548,123	-6.3%	22,837,693	1.3%	23,925,836	4.8%	2.0%
MARION	8,466,677	9,052,946	6.9%	9,987,406	10.3%	9,585,245	-4.0%	9,862,315	2.9%	10,166,347	3.1%	3.7%
MARSHALL McPHERSON	8,114,427 19,094,514	8,550,384 21,230,530	5.4% 11.2%	9,237,306 20,739,352	8.0% ∛ -2.3% ∷	8,838,079 25,556,354	-4.3% 23.2%	8,791,201 22,763,872	-0.5% -10.9%	9,031,864 23,885,266	2.7% 4.9%	2.2% 4.6%
MEADE	3,910,968	4,042,431	3.4%	4,295,055	6.2%	4,110,555	-4.3%	4,277,149	4.1%	4,445,021	3.9%	2.6%
MIAMI MITCHELL	18,243,646 5,375,194	19,174,551 5,644,677	5.1% 5.0%	20,588,779 6,272,350	7.4% ∋ 11.1% ≑	19,724,223 5,952,936	-4.2% -5.1%	20,031,600 6,115,590	1.6% 2.7%	20,981,995 6,051,176	4.7% -1.1%	2.8% 2.4%
MONTGOMERY	24,275,007	25,421,534	4.7%	26,564,580	4.5%	25,090,100	-5.6%	25,241,053	0.6%	25,700,405	1.8%	1.1%
MORRIS	4,412,026	4,767,420	8.1%	5,256,974	10.3%	5,009,396	4.7%	5,024,122	0.3%	5,253,802	4.6%	3.6%
MORTON NEMAHA	3,525,590 7,545,484	3,917,040 8,223,197	11.1% 9.0%	4,170,342 8,892,521	6.5% 6 8.1%	3,954,526 8,785,012	-5.2% -1.2%	4,026,246 8,758,693	1.8% -0.3%	3,979,715 8,919,073	-1.2% 1.8%	2.5% 3.4%
NEOSHO	11,548,765	12,132,938	5.1%	12,804,450	5.5%	12,123,379	-5.3%	12,259,905	1.1%	12,726,989	3.8%	2.0%
NESS NORTON	3,826,764 3,903,430	3,861,358 4,193,861	0.9% 7.4%	4,021,715 4,421,052	4.2% - 5.4% -	3,884,506 4,280,203	-3.4% -3.2%	3,942,916 4,322,682	1.5% 1.0%	3,973,700 4,471,926	0.8% 3.5%	0.8% 2.8%
OSAGE	11,159,560	11,799,779	5.7%	12,389,422	5.0%	12,067,291	-2.6%	12,599,237	4.4%	13,206,397	4.8%	3.4%
OSBORNE	3,747,899	3,829,934	2.2%	4,084,910	6.7%	3,854,757	-5,6%	4,000,642	3.8%	4,055,564	1.4%	1.6%
OTTAWA PAWNEE	4,415,292 5,609,794	4,275,212 5,947,522	-3.2% 6.0%	4,615,614 6,335,774	8.0% 6.5%	4,414,556 6,162,494	-4.4% -2.7%	4,489,772 6,321,897	1.7% 2.6%	4,646,982 6,615,994	3.5% 4.7%	1.0% 3.4%
PHILLIPS	4,635,441	4,758,804	2.7%	5,208,997	9.5%	4,959,278	-4.8%	5,011,691	1,1%	5,167,990	3.1%	2.2%
POTTAWATOMIE PRATT	12,511,295 8,212,880	13,566,853 8,426,629	8.4% 2.6%	14,327,140 8,964,215	5.6% 6.4%	13,888,929 8,608,923	-3.1% -4.0%	14,767,768 8,761,025	6.3% 1.8%	15,157,008 9,056,266	2.6% 3.4%	3.9% 2.0%
RAWLINS	2,703,858	2,848,459	5.3%	2,812,227	-1.3%	2,653,348	-5.6%	2,629,338	-0.9%	2,796,413	6.4%	0.7%
RENO REPUBLIC	42,736,172 4,958,399	44,797,469 5,294,758	4.8% 6.8%	48,375,428 5 566 320	8.0% 5.1%	46,735,196 5,274,055	-3.4% -5.3%	46,594,140	-0.3% 1.6%	48,480,661 5,463,078	4.0%	2.6%
RICE	4,958,399 7,96 7,453	5,294,758 8,242,067	5.8% 3.4%	5,566,320 8,719,915	5.1% 5.8%	5,274,055 8,264,938	-5.3% -5.2%	5,356,386 8,318,842	1.6% 0.7%	5,463,078 8,682,913	2.0% 4.4%	2.0% 1.7%
RILEY	25,757,707	27,742,895	7.7%	29,723,686	7.1%	29,253,415	-1.6%	30,323,139	3.7%	31,926,440	5.3%	4.4%
ROOKS RUSH	5,013,297 2,970,179	5,293,898 3,159,239	5.6% 6.4%	5,585,945 3,165,874	5.5% 0.2%	5,368,775 3,063,174	-3.9% -3.2%	5,389,634 3,174,339	0.4% 3.6%	5,381,755 3,181,676	-0.1% 0.2%	1.4% 1.4%
RUSSELL	7,276,663	7,398,480	1.7%	7,999,365	8.1%	7,265,349	-9.2%	7,311,117	0.6%	7,526,613	2.9%	0.7%
SALINE	36,075,577 5 175 809	38,157,366	5.8%	40,887,105	7.2%	40,282,414	-1.5%	41,773,248	3.7%	44,040,182	5.4%	4.1%
SCOTT SEDGWICK	5,175,809 301,980,663	5,262,803 319,203,310	1.7% 5.7%	5,544,866 339,199,240	5.4% d	5,536,454 330,008,717	-0.2% -2.7%	5,436,930 346,441,807	-1.8% 5.0%	5,796,114 358,738,660	6.6% 3.5%	2.3% 3.5%
SEWARD	14,535,093	15,333,638	5.5%	15,955,587	4.1%	15,439,364	-3.2%	15,396,563	-0.3%	16,598,435	7.8%	2.7%
SHAWNÉE SHERIDAN	116,828,845 2,557,541	121,599,945 2,694,560	4.1% 5.4%	127,872,698 2,816,939	5.2% ∄ 4.5% ∄	123,697,938 2,749,021	-3.3% -2.4%	126,705,895 2,888,943	2.4% 5.1%	132,158,908 3,008,708	4.3% 4.1%	2.5% 3.3%
SHERMAN	5,165,033	5,669,138	9.8%	5,829,385	2.8%	5,733,395	-2.4% -1.6%	5,846,675	2.0%	6,243,929	6.8%	3.3%
SMITH	3,851,011	3,976,608	3.3%	4,189,720	5.4%	3,888,427	-7.2%	3,882,165	-0.2%	4,063,102	4.7%	1.1%
STAFFORD STANTON	4,467,889 2,600,654	4,658,717 2,885,724	4.3% 11.0%	4,616,106 3,104,621	-0.9% # 7.6%	4,537,935 3,081,037	-1.7% -0.8%	4,302,819 3,038,945	-5.2% -1.4%	4,689,019 3,106,628	9.0% 2.2%	1.0% 3.6%
STEVENS	5,305,252	5,776,415	8.9%	6,296,139	9.0%	6,156,186	-2.2%	6,452,813	4.8%	6,602,481	2.3%	4.5%
SUMNER THOMAS	16,549,804 6,127,458	17,482,986 6,736,452	5.6% 9.9%	18,469,376	5.6% 4.1%	17,916,359	-3.0% -0.3%	18,605,962	3.8%	19,645,157 7,560,562	5.6%	3.5%
TREGO	2,961,891	5,735,452 3,112,441	9.9% 5.1%	7,012,023 3,315,686	6.5%	6,995,419 2,823,307	-0.2% -14.8%	7,117,523 2,925,475	1.7% 3.6%	7,560,562 3,211,744	6.2% 9.8%	4.3% 1.6%
WABAUNSEE	4,855,931	5,104,385	5.1%	5,494,430	7.6%	5,247,430	-4.5%	5,470,943	4.3%	5,735,816	4.8%	3.4%
WALLACE WASHINGTON	1,594,644 4,706,938	1,728,873 4,855,720	8.4% 3.2%	1,813,606 5,078,150	4.9% 4 4.6%	1,850,399 4,904,189	2.0% -3.4%	1,794,585 4,956,701	-3.0% 1.1%	1,888,875 5,099,067	5.3% 2.9%	3.4% 1.6%
WICHITA	2,319,650	2,539,394	9.5%	2,542,576	0.1%	4,504,108 2,442,068	-3.4% -4.0%	2,458,988	0.7%	2,622,048	6.6%	1.6% 2.5%
WILSON	6,627,647	6,997,704	5.6%	7,300,385	4.3%	6,956,245	-4.7%	7,270,996	4.5%	7,359,892	1.2%	2.1%
WOODSON WYANDOTTE	2,779,190 98,387,255	3,023,009 97,968,723	8.8% -0.4%	3,101,905 99,131,531	2.6% 1.2%	2,976,028 94,809,941	-4.1% -4.4%	3,001,313 92,104,773	0.8% -2.9%	3,105,414 93,593,540	3.5% 1.6%	2.2% -1.0%
State Totals	1,859,879,964	1,955,117,916	5.1%	2,066,349,198	5.7%	2,033,235,049	-1.8%	2,075,652,718	2.1%	2,172,427,202	4.7%	3.2%
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