

The use of local option transportation taxes in Kansas has been limited to property taxes and a few local sales taxes. Where they have been authorized, the taxes nearly always require voter approval and must have projects specified in advance. The overall use of local option taxes in Kansas has been roughly constant, and they do not appear to be a major policy issue in the state.

1. Fuel and Vehicle Taxes

Kansas does not have a local option gas tax. Municipalities may levy a flat “vehicle tax” of \$5 or \$10 per vehicle to generate revenue for street improvements if approved by a majority of voters.¹ No jurisdictions have adopted this tax.²

2. Property taxes and Assessments

Kansas authorizes transportation-related property tax levies for various units of local government. Counties and townships may adopt dedicated taxes for primary roads or rural routes outside incorporated areas. Cities may adopt levies to maintain local streets. Most of these levies must be approved by the voters, and several may only be implemented for a limited duration.³ Of these, data is only available for the taxes levied by counties for roads and bridges. In 1998, these taxes generated \$108 million in transportation revenues statewide (nearly \$41 per capita).⁴

In addition, cities may impose levies on behalf of transit authorities, or to fund transit services that they provide themselves.⁵ Two cities currently levy these taxes, Lawrence and Topeka. Together, they raise about \$3.3 million annually. Lawrence’s tax was collected in 1999 for the first time.⁶

3. Sales and other taxes

With voter approval, cities and counties may adopt local option sales taxes up to 2%, depending on their classification. Six counties (Cowley, Dickinson, Finney, Ford, Russell, and Sherman) have specific authority to adopt sales taxes for highway or other infrastructure projects.⁷ Of the state’s 105 counties, 75 have adopted a sales tax, as have 171 cities.⁸ A total of 28 counties have voluntarily earmarked their sales taxes for specific purposes. Of these, Shawnee and Sherman counties have both adopted 1/4% sales taxes for highway projects, and Johnson County has adopted a 1/8% sales tax for the renovation of Union Station in Kansas City, Missouri. In addition, eight cities have adopted sales taxes between 1/8% and 1% for streets and other improvements.⁹ Shawnee County voters recently approved an extension of their sales tax for another four years.¹⁰

Local governments may also transfer sales taxes revenues to their road and bridge funds. The state does not monitor which areas transfer revenues to their road and bridge funds, so without a survey it is not possible to get a full accounting for how much general sales tax revenue is budgeted for transportation purposes.¹¹

¹ Kansas Statutes §§ 12-143 and 12-144.

² Letter from Kansas Department of Transportation, Bureau of Transportation Planning (June 16, 2000).

³ Kansas Statutes §§ 15-733, 68-5,100, 68-518c, 68-559a, 68-579, 68-596, and 80-1413.

⁴ Kansas Association of Counties, *Research Report* (February 2000).

⁵ Kansas Statutes §§ 12-2814 and 13-3112.

⁶ Letter from Kansas Department of Revenue (October 17, 2000).

⁷ Kansas Statutes §§ 12-187 and 12-189.

⁸ Kansas Department of Revenue, “Local Sales Tax Rates for Counties and Cities in Kansas,” (2000).

⁹ Kansas Department of Revenue, Unpublished Data on Local Tax Purposes and Expiration Dates (October, 2000).

¹⁰ Hooper, “Sales tax extension narrowly approved,” *The Topeka Capital-Journal* (November 8, 2000).

¹¹ Letter from Kansas Department of Revenue (October 12, 2000).

KANSAS

Overview of County, District, and Local Transportation Tax Laws

| Tax Type | State Statute | Tax Name | Areas | Statute Year | Permitted Rates | Maximum Duration | Purposes | Adoption Process |
|--------------------|--------------------------|-------------------------------------|----------------------------------|--------------|-----------------------------------|------------------|--|------------------|
| Unspecified | KS 12-137 | Any Home Rule Tax | Any City | 1961 | | | General Purpose | C (2/3) |
| Sales | KS 12-187 | Sales Tax | Cities and counties | 1978 | .25-2%, depending on class | | Any specified purpose, including road construction | C |
| | KS 12-187(b)(4) | Sales Tax | Finney, Ford co. | | 0.25% | | Highways | C |
| | KS 12-187(b)(7) | Sales Tax | Dickinson County | | 0.50% | 5 years | Road construction | C |
| | KS 12-187(b)(8) | Sales Tax | Sherman County | | 0.25-0.75% | | County Hwys. 64 & 65 | C |
| | KS 12-187(b)(9) | Sales Tax | Cowley County | | 0.50% | 5 years | Infrastructure, Econ. Dev. | C |
| | KS 12-187(b)(9) | Sales Tax | Russell County | | 0.25% | 5 years | Infrastructure, Econ. Dev. | C |
| Property | KS 12-2814 | Metropolitan transit authority levy | Cities within the authority | 1955 | 1 mill | - | Transit capital and operations | C |
| | KS 13-3112 | Transit bond levy | Cities | 1965 | 2 mills | - | Repay transit system bonds | B |
| | KS 15-733 | Street repair levy | 3rd Class Cities | 1957 | Any | | Street maintenance and repair | B |
| | KS 68-5,100 | County road levy | Counties | 1974 | 5 mills | | County roads | C |
| | KS 68-518c | Road levy | Townships | 1949 | 5 mills | | County roads | C |
| | KS 68-559a; KS 68-579 | Road levy | Counties | 1958 | 2 mills | 5 years | County roads | C |
| | KS 68-596 | County rural hway system levy | Unincorporated areas of counties | 1970 | 5 mills | 2 years | Local service roads | C |
| KS 80-1413 | Township road levy | Townships | 1945 | 10 mills | Specified on ballot | Township roads | C | |
| Vehicle | KS 12-143 | City Vehicle Tax | Any City | 1967 | \$5-\$10 flat registration fee | | Street improvements, traffic control | C |
| | KS 79-5105 | County Vehicle Tax | All Counties | 1979 | Based on county property tax rate | | Schools, jails, etc. | A |

A = State Law
 B = County/Local Law
 C = Popular Vote

KANSAS

Adopted County, District, and Local Transportation Taxes

| Counties | Population 1998 | Sales Taxes | | | Property Taxes - 1998 | | | |
|-------------|--------------------|-----------------------|---------------|-------------------------|----------------------------|-----------------------------|-------------------------|--------------------|
| | | Rate for Transport | Purposes | Revenues (\$1,000's) | Road & Bridge Levies | Special Bridge Levies | Revenues (\$1,000's) | Revs per capita |
| ALLEN | 14,532 | | | | 1.0644% | 0.3642% | 913.6 | \$62.87 |
| ANDERSON | 8,046 | | | | 1.7257% | 0.3399% | 1,008.0 | \$125.28 |
| ATCHISON | 16,858 | | | | 1.1863% | | 927.3 | \$55.01 |
| BARBER | 5,336 | | | | 0.9474% | 0.3511% | 617.2 | \$115.67 |
| BARTON | 28,936 | | | | 0.6529% | | 951.0 | \$32.87 |
| BOURBON | 15,160 | | | | 1.1891% | 0.1389% | 822.6 | \$54.26 |
| BROWN | 11,040 | | | | 1.3894% | 0.2007% | 977.6 | \$88.55 |
| BUTLER | 61,883 | | | | 0.6929% | 0.1646% | 2,491.6 | \$40.26 |
| CHASE | 2,941 | | | | 1.0848% | 0.0484% | 326.9 | \$111.15 |
| CHAUTAUQUA | 4,343 | | | | 2.3004% | 0.6029% | 597.4 | \$137.55 |
| CHEROKEE | 22,499 | | | | 0.7476% | 0.1516% | 969.0 | \$43.07 |
| CHEYENNE | 3,160 | | | | 1.3490% | 0.0650% | 426.0 | \$134.80 |
| CLARK | 2,353 | | | | | | 0.0 | \$0.00 |
| CLAY | 9,086 | | | | 1.8982% | | 912.6 | \$100.44 |
| CLOUD | 10,062 | | | | 1.9411% | 0.0877% | 1,071.7 | \$106.51 |
| COFFEY | 8,680 | | | | 0.5835% | 0.2754% | 4,507.0 | \$519.24 |
| COMANCHE | 2,002 | | | | 1.1791% | | 296.1 | \$147.92 |
| COWLEY | 37,092 | | | | 0.4275% | 0.1211% | 866.9 | \$23.37 |
| CRAWFORD | 36,360 | | | | 0.5473% | 0.0985% | 1,035.9 | \$28.49 |
| DECATUR | 3,446 | | | | 0.9673% | 0.2000% | 321.4 | \$93.26 |
| DICKINSON | 19,602 | | | | 0.5000% | 0.2000% | 707.5 | \$36.09 |
| DONIPHAN | 7,872 | | | | 2.1705% | | 980.9 | \$124.61 |
| DOUGLAS | 96,554 | | | | 0.0815% | 0.0994% | 1,118.6 | \$11.58 |
| EDWARDS | 3,287 | | | | 1.4242% | | 492.2 | \$149.75 |
| ELK | 3,386 | | | | 1.8656% | 0.2922% | 431.0 | \$127.29 |
| ELLIS | 26,585 | | | | 0.7668% | 0.0442% | 1,383.6 | \$52.05 |
| ELLSWORTH | 6,277 | | | | 1.5246% | 0.1494% | 934.6 | \$148.90 |
| FINNEY | 36,621 | | | | 0.5620% | | 2,011.0 | \$54.92 |
| FORD | 29,461 | | | | 0.6222% | | 1,092.1 | \$37.07 |
| FRANKLIN | 24,853 | | | | 0.8900% | 0.1695% | 1,302.7 | \$52.41 |
| GEARY | 25,226 | | | | 0.8223% | 0.0515% | 836.7 | \$33.17 |
| GOVE | 3,045 | | | | 1.0225% | 0.6593% | 510.2 | \$167.54 |
| GRAHAM | 3,189 | | | | 2.0648% | | 556.4 | \$174.48 |
| GRANT | 7,996 | | | | 0.6630% | | 2,301.0 | \$287.77 |
| GRAY | 5,575 | | | | 2.0081% | | 986.7 | \$176.98 |
| GREELEY | 1,694 | | | | 1.3130% | | 351.9 | \$207.71 |
| GREENWOOD | 8,101 | | | | 1.2400% | 0.2730% | 771.0 | \$95.17 |
| HAMILTON | 2,369 | | | | | | 0.0 | \$0.00 |
| HARPER | 6,411 | | | | 1.6484% | 0.2352% | 877.0 | \$136.80 |
| HARVEY | 34,148 | | | | 0.6986% | | 1,168.5 | \$34.22 |
| HASKELL | 3,962 | | | | 0.8129% | | 1,274.6 | \$321.71 |
| HODGEMAN | 2,215 | | | | 2.7365% | 0.1683% | 649.1 | \$293.05 |
| JACKSON | 12,111 | | | | 1.3114% | | 726.7 | \$60.01 |
| JEFFERSON | 18,175 | | | | 1.5618% | 0.0996% | 1,532.6 | \$84.33 |
| JEWELL | 3,873 | | | | 2.9802% | 0.1421% | 892.1 | \$230.34 |
| JOHNSON | 429,649 | 0.125% | Train Station | | 0.1672% | | 7,169.4 | \$16.69 |
| KEARNY | 4,138 | | | | 0.6073% | | 1,400.4 | \$338.43 |
| KINGMAN | 8,559 | | | | 0.6693% | 0.2973% | 687.1 | \$80.27 |
| KIOWA | 3,420 | | | | 0.9300% | 0.1000% | 515.3 | \$150.68 |
| LABETTE | 23,050 | | | | 1.2291% | 0.1997% | 1,283.2 | \$55.67 |
| LANE | 2,245 | | | | 1.2389% | 0.0405% | 278.5 | \$124.04 |
| LEAVENWORTH | 71,178 | | | | 0.5672% | | 1,607.8 | \$22.59 |
| LINCOLN | 3,331 | | | | 2.1766% | 0.3388% | 600.5 | \$180.28 |
| LINN | 9,166 | | | | 0.9170% | | 1,354.8 | \$147.80 |
| LOGAN | 2,990 | | | | 0.9728% | | 282.1 | \$94.34 |
| LYON | 33,785 | | | | 1.0249% | 0.4333% | 2,349.7 | \$69.55 |
| MARION | 28,549 | | | | 0.8310% | 0.5734% | 1,031.2 | \$36.12 |
| MARSHALL | 13,609 | | | | 1.7731% | | 1,185.9 | \$87.14 |
| MCPHERSON | 10,994 | | | | 1.7472% | | 3,594.4 | \$326.94 |
| MEADE | 4,431 | | | | 0.8848% | 0.0920% | 732.7 | \$165.37 |
| MIAMI | 26,456 | | | | 1.3525% | 0.2599% | 2,930.2 | \$110.76 |
| MITCHELL | 6,950 | | | | 1.0265% | | 420.4 | \$60.49 |
| MONTGOMERY | 37,046 | | | | 0.4730% | 0.1505% | 1,087.8 | \$29.36 |
| MORRIS | 6,155 | | | | 1.2575% | 0.2010% | 596.9 | \$96.98 |
| MORTON | 3,428 | | | | 0.2431% | | 364.2 | \$106.26 |
| NEMAHA | 10,205 | | | | 1.6226% | | 1,014.6 | \$99.42 |
| NEOSHO | 16,706 | | | | 0.6001% | 0.0437% | 434.6 | \$26.01 |
| NESS | 3,628 | | | | 2.0717% | | 760.0 | \$209.48 |
| NORTON | 5,735 | | | | 1.2834% | 0.3304% | 494.4 | \$86.20 |
| OSAGE | 17,158 | | | | 0.2519% | 0.1867% | 362.4 | \$21.12 |
| OSBORNE | 4,680 | | | | 0.8213% | 0.3133% | 310.0 | \$66.24 |

| Counties | Population 1998 | Sales Taxes | | | Property Taxes - 1998 | | | |
|--------------------|------------------|--------------------|----------|----------------------|-----------------------|-----------------------|----------------------|-----------------|
| | | Rate for Transport | Purposes | Revenues (\$1,000's) | Road & Bridge Levies | Special Bridge Levies | Revenues (\$1,000's) | Revs per capita |
| OTTAWA | 5,881 | | | | 1.3817% | 0.1248% | 598.0 | \$101.69 |
| PAWNEE | 7,245 | | | | 1.3961% | | 648.1 | \$89.45 |
| PHILLIPS | 6,036 | | | | 1.8002% | 0.2331% | 781.6 | \$129.49 |
| POTTAWATOMIE | 18,638 | | | | | | 0.0 | \$0.00 |
| PRATT | 9,682 | | | | 0.9002% | 0.2464% | 864.9 | \$89.33 |
| RAWLINS | 3,130 | | | | 2.3896% | 0.0979% | 682.0 | \$217.90 |
| RENO | 63,241 | | | | 0.5641% | | 2,049.8 | \$32.41 |
| REPUBLIC | 6,098 | | | | 2.4977% | 0.1000% | 1,007.8 | \$165.26 |
| RICE | 10,427 | | | | 1.9190% | | 1,423.5 | \$136.52 |
| RILEY | 63,940 | | | | | | 0.0 | \$0.00 |
| ROOKS | 5,688 | | | | 2.7800% | | 1,047.2 | \$184.11 |
| RUSH | 3,405 | | | | 2.9063% | 0.3976% | 950.4 | \$279.12 |
| RUSSELL | 7,535 | | | | 1.3797% | 0.1253% | 745.0 | \$98.87 |
| SALINE | 51,399 | | | | 0.6741% | | 2,296.6 | \$44.68 |
| SCOTT | 5,023 | | | | 0.8914% | | 450.0 | \$89.59 |
| SEDGWICK | 447,819 | | | | 0.1394% | | 3,418.6 | \$7.63 |
| SEWARD | 20,072 | | | | 0.3991% | | 805.3 | \$40.12 |
| SHAWNEE | 170,349 | 0.25% | Highways | | | | 0.0 | \$0.00 |
| SHERIDAN | 2,721 | | | | 1.8956% | | 522.0 | \$191.84 |
| SHERMAN | 6,556 | 0.25% | Highways | | 0.9016% | | 461.1 | \$70.34 |
| SMITH | 4,594 | | | | 3.2928% | | 1,009.1 | \$219.65 |
| STAFFORD | 5,049 | | | | 1.7762% | | 821.6 | \$162.72 |
| STANTON | 2,244 | | | | 1.1670% | | 1,097.0 | \$488.86 |
| STEVENS | 5,415 | | | | 0.5641% | | 2,307.1 | \$426.05 |
| SUMNER | 27,197 | | | | 0.6888% | 1.2862% | 2,448.3 | \$90.02 |
| THOMAS | 8,030 | | | | 0.4815% | | 310.4 | \$38.66 |
| TREGO | 3,293 | | | | 1.7880% | 0.0937% | 532.3 | \$161.63 |
| WABAUNSEE | 6,613 | | | | 0.6415% | 0.1637% | 348.7 | \$52.73 |
| WALLACE | 1,812 | | | | 1.3884% | | 315.3 | \$173.99 |
| WASHINGTON | 6,512 | | | | 1.0570% | | 477.8 | \$73.38 |
| WICHITA | 2,646 | | | | 2.3451% | | 566.8 | \$214.20 |
| WILSON | 10,266 | | | | 1.9998% | 0.1004% | 1,060.2 | \$103.27 |
| WOODSON | 3,946 | | | | 2.4115% | 2.0020% | 1,090.1 | \$276.26 |
| WYANDOTTE | 152,521 | | | | | | 0.0 | \$0.00 |
| State Total | 2,638,667 | | | | | | 107,913.4 | \$40.90 |

| Cities | Population 1998 | Sales Taxes | | | Property Taxes - 1998 | | | |
|--------------------|------------------|--------------------|--------------------------|----------------------|-----------------------|----------------------|-----------------|--|
| | | Rate for Transport | Purposes | Revenues (\$1,000's) | Transit Levies | Revenues (\$1,000's) | Revs per capita | |
| Caney | 1,894 | 0.750% | Streets, sidewalks | | | | | |
| Cedar Vale | 751 | 1.000% | Streets | | | | | |
| Columbus | 3,535 | 0.500% | Streets, sewers | | | | | |
| Douglass | 1,887 | 1.000% | Streets, sewers | | | | | |
| Lawrence [1] | 74,244 | | | | 0.3047% | 1,522.6 | \$20.51 | |
| Leawood | 25,886 | 0.125% | Streets, drainage | | | | | |
| Marysville | 3,014 | 1.000% | Streets, grade crossings | | | | | |
| Oswego | 2,119 | 1.000% | Streets | | | | | |
| Overland Park | 139,685 | 0.125% | Streets, roads | | | | | |
| Topeka | 118,977 | | | | 0.2611% | 1,825.2 | \$15.34 | |
| State Total | 2,638,667 | | | | | 3,347.8 | \$1.27 | |

[1] Lawrence revenue data for 1999.