

# KANSAS DEPARTMENT OF REVENUE

## Appropriations Report

### AGENCY OVERVIEW

The Kansas Department of Revenue collects taxes and fees, administers Kansas tax laws, issues a variety of licenses, and provides assistance to Kansas citizens and units of government. The agency is divided into six major divisions, which reflect the four statutory programs the agency is charged with administering and the support functions that serve the regular programs.

### BUDGET ITEMS

	Agency		LBC (HB 2007, as Introduced)		Final Approved (SB 125)	
	SGF	All Funds	SGF	All Funds	SGF	All Funds
<b>FY 2025</b>						
<b>Approved</b>						
Approved Budget	\$17,590,528	\$127,365,784	\$17,590,528	\$127,365,784	\$17,590,528	\$127,365,784
<i>Subtotal – Approved</i>	\$17,590,528	\$127,365,784	\$ 17,590,528	\$127,365,784	\$17,590,528	\$127,365,784
<b>Reappropriation</b>						
1. SGF Reappropriation	\$40,547	\$40,547	\$40,547	\$40,547	\$40,547	\$40,547
<i>Subtotal – Reappropriation</i>	\$40,547	\$40,547	\$ 40,547	\$40,547	\$40,547	\$40,547
<b>Other Changes</b>						
2. Special County Mineral Production Tax Fund	-	(\$453,608)	-	(\$453,608)	-	(\$453,608)
All Other Adjustments	-	(\$17,059)	-	(\$17,059)	-	(\$17,059)
<i>Subtotal – Other Changes</i>	-	(\$470,667)	-	(\$470,667)	-	(\$470,667)
<b>TOTAL</b>	<b>\$17,631,075</b>	<b>\$126,935,664</b>	<b>\$17,631,075</b>	<b>\$126,935,664</b>	<b>\$17,631,075</b>	<b>\$126,935,664</b>
<b>FY 2026</b>						
<b>Approved</b>						
Approved Budget	\$17,590,528	\$127,365,784	\$17,590,528	\$127,365,784	\$17,590,528	\$127,365,784
<i>Subtotal – Approved</i>	\$17,590,528	\$127,365,784	\$ 17,590,528	\$127,365,784	\$17,590,528	\$127,365,784
<b>Enhancement</b>						
3. Statewide SGF Operations Lapse	-	-	-	-	(\$266,549)	(\$266,549)
4. 2025 Pay Plan	-	-	-	-	\$1,675,169	\$5,416,616
<i>Subtotal – Enhancement</i>	-	-	-	-	\$1,408,620	\$5,150,067
<b>Other Changes</b>						
2. Special County Mineral Production Tax Fund	-	(\$603,207)	-	(\$603,207)	-	(\$603,207)
5. License Plate Replacement	-	(\$4,900,000)	-	(\$4,900,000)	-	(\$4,900,000)
6. Salaries and Wages	-	\$831,713	-	\$831,713	-	\$831,713
All Other Adjustments	\$179,432	\$896,781	\$179,432	\$896,781	\$179,432	\$896,781
<i>Subtotal – Other Changes</i>	\$179,432	(\$3,774,713)	\$ 179,432	(\$3,774,713)	\$179,432	(\$3,774,713)
<b>TOTAL</b>	<b>\$17,769,960</b>	<b>\$123,591,071</b>	<b>\$17,769,960</b>	<b>\$123,591,071</b>	<b>\$19,178,580</b>	<b>\$128,741,138</b>

\* Note: "Final Approved" represents adjustments in SB 125, as enacted. Other recommendations are cumulative and based on prior steps.

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### 1. SGF Reappropriation

FY 2025

**Agency:** The agency carried over \$40,547 in unspent SGF moneys from FY 2024 into FY 2025.

**LBC:** Concur with the Agency.

**House:** Concur with the LBC.

**Senate:** Concur with the House.

**Conference:** Concur with the Senate.

**Final Approved\*:** The agency carried over \$40,547 in unspent SGF moneys from FY 2024 into FY 2025.

### 2. Special County Mineral Production Tax Fund

FY 2025

**Agency:** Delete \$453,608, all from the Special County Mineral Production Tax Fund, to adjust the transfer amount for the consensus revenue estimates in FY 2025.

**LBC:** Concur with the Agency.

**House:** Concur with the LBC.

**Senate:** Concur with the House.

**Conference:** Concur with the Senate.

**Final Approved\*:** Delete \$453,608, all from the Special County Mineral Production Tax Fund, to adjust the transfer amount for the consensus revenue estimates in FY 2025.

FY 2026

**Agency:** Delete \$603,207, all from the Special County Mineral Production Tax Fund, to adjust the transfer amount for the consensus revenue estimates for FY 2026.

**LBC:** Concur with the Agency.

**House:** Concur with the LBC.

**Senate:** Concur with the House.

**Conference:** Concur with the Senate.

**Final Approved\*:** Delete \$603,207, all from the Special County Mineral Production Tax Fund, to adjust the transfer amount for the consensus revenue estimates for FY 2026.

### 3. Statewide SGF Operations Lapse

FY 2026

**Agency:** N/A

**LBC:** N/A

**House:** N/A

**Senate:** N/A

**Conference:** Delete \$266,549 SGF to lapse 1.5 percent of SGF operating expenditures statewide for FY 2026.

**Final Approved\*:** Delete \$266,549 SGF to lapse 1.5 percent of SGF operating expenditures statewide for FY 2026.

### 4. 2025 Pay Plan

FY 2026

\* Note: "Final Approved" represents adjustments in SB 125, as enacted. Other recommendations are cumulative and based on prior steps.

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**Agency:** N/A

**LBC:** N/A

**House:** N/A

**Senate:** N/A

**Conference:** Add \$5.4 million, including \$1.7 million SGF, to provide salary increases for most state employees based on the Department of Administration's market survey for FY 2026.

**Final Approved\*:** Add \$5.4 million, including \$1.7 million SGF, to provide salary increases for most state employees based on the Department of Administration's market survey for FY 2026.

### 5. License Plate Replacement

#### FY 2026

**Agency:** Delete \$4.9 million, all from federal ARPA funds, due to the completion of the license plate replacement project for FY 2026.

**LBC:** Concur with the Agency.

**House:** Concur with the LBC.

**Senate:** Concur with the House.

**Conference:** Concur with the Senate.

**Final Approved\*:** Delete \$4.9 million, all from federal ARPA funds, due to the completion of the license plate replacement project for FY 2026.

### 6. Salaries and Wages

#### FY 2026

**Agency:** Add \$831,713, all from special revenue funds, for increased salaries and wages expenditures for FY 2026.

**LBC:** Concur with the Agency.

**House:** Concur with the LBC.

**Senate:** Concur with the House.

**Conference:** Concur with the Senate.

**Final Approved\*:** Add \$831,713, all from special revenue funds, for increased salaries and wages expenditures for FY 2026.

\* Note: "Final Approved" represents adjustments in SB 125, as enacted. Other recommendations are cumulative and based on prior steps.