



Kansas Legislative Research Department

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analysis for the Kansas Legislature since 1934*

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STATE GENERAL FUND (SGF) RECEIPTS

July through September, FY 2027

Total receipts through September of FY 2027 were \$174.4 million, or 8.0 percent, above the estimate. The component of SGF receipts from taxes only was \$147.0 million, or 6.1 percent, above the estimate.

Six tax sources were above the estimate by more than \$1.0 million. Those tax sources are **bolded** in the attached table. No tax sources were below the estimate by more than \$1.0 million.

Individual income tax receipts were **above** the estimate by **\$50.8 million**, or 4.1 percent. This strength is primarily driven by strong withholding taxes in prior months. However, September, which includes the first estimated tax payment deadline of the fiscal year, also saw strong growth in estimated tax payments, which exceeded the prior-year amount by \$9.3 million, or 8.9 percent.

Corporation income tax receipts were **above** the estimate by **\$53.8 million**, or 22.1 percent. This strength breaks a trend of corporation income tax receipts tending to lag the estimates in recent months. The strength was most notable for C-corporations, which exceeded the prior-year amount by \$53.7 million, or 64.7 percent. However, SALT Parity Act taxpayers also exceeded the prior-year amount by \$8.4 million, or 7.2 percent.

Sales and use taxes combined were **above** the estimate by **\$30.7 million**, or 3.4 percent. Sales taxes were above the estimate by \$15.5 million, and use taxes exceeded the estimate by \$15.2 million. These tax sources have consistently beaten the estimates by similar amounts in recent months.

Insurance premiums taxes **exceeded** the estimate by **\$8.5 million**. However, this excess continues to be largely attributable to tax payment timing issues that are likely to be resolved throughout the balance of the fiscal year.

Among non-tax receipts, **interest earnings** were **above** the estimate by **\$10.2 million**. This strength is attributable to interest from the Budget Stabilization Fund being deposited in the SGF earlier than was anticipated at the time of the estimate. Receipts from **net transfers** out of the SGF were **above** the estimate by **\$10.7 million**, which is primarily due to receipts in previous months.

This is the third monthly report based on the revised estimate for FY 2027 made by the Consensus Revenue Estimating Group on April 20, 2026, adjusted for legislation enacted after that date.

A Certificate of Indebtedness was not issued for FY 2027.

STATE GENERAL FUND RECEIPTS
July-September, FY 2027
(Dollars in Thousands)

	Actual FY 2026	Estimate*	FY 2027 Actual	Difference	Percent change relative to:	
					2026	Estimate
Income Taxes:						
Individual	\$ 1,190,046	\$ 1,226,000	\$ 1,276,769	\$ 50,769	7.3 %	4.1 %
Corporation	236,373	244,100	297,924	53,824	26.0	22.1
Financial Inst.	7,834	9,400	12,712	3,312	62.3	35.2
Total	\$ 1,434,253	\$ 1,479,500	\$ 1,587,405	\$ 107,905	10.7 %	7.3 %
Sales & Use Taxes:						
Retail Sales	\$ 650,921	\$ 664,500	\$ 679,992	\$ 15,492	4.5 %	2.3 %
Compensating Use	228,378	236,200	251,406	15,206	10.1	6.4
Total	\$ 879,298	\$ 900,700	\$ 931,398	\$ 30,698	5.9 %	3.4 %
Other Excise Taxes:						
Cigarette	\$ 20,532	\$ 19,100	\$ 20,065	\$ 965	(2.3) %	5.1 %
Tobacco Products	2,639	2,650	2,611	(39)	(1.1)	(1.5)
Liquor Gallonage	6,127	6,560	6,665	105	8.8	1.6
Liquor Enforcement	21,062	21,510	20,572	(938)	(2.3)	(4.4)
Liquor Drink	3,837	4,300	4,013	(287)	4.6	(6.7)
Gas Severance	653	230	404	174	(38.1)	75.8
Oil Severance	3,329	6,700	6,133	(567)	84.2	(8.5)
Total	\$ 58,178	\$ 61,050	\$ 60,463	\$ (587)	3.9 %	(1.0) %
Other Taxes:						
Insurance Premiums	\$ (8,881)	\$ (16,975)	\$ (8,428)	\$ 8,547	5.1 %	50.4 %
Motor Carriers	2,082	2,070	2,192	122	5.3	5.9
Corporate Franchise	858	940	1,112	172	29.6	18.3
Miscellaneous	1,203	1,230	1,417	187	17.8	15.2
Total	\$ (4,738)	\$ (12,735)	\$ (3,706)	\$ 9,029	21.8 %	70.9 %
Total Taxes	\$ 2,366,992	\$ 2,428,515	\$ 2,575,560	\$ 147,045	8.8 %	6.1 %
Other Revenue:						
Interest	\$ 79,006	\$ 64,400	\$ 74,560	\$ 10,160	(5.6) %	15.8 %
Transfers (net)	(215,449)	(327,270)	(316,547)	10,723	(46.9)	3.3
Agency Earnings & Misc	22,337	21,750	28,188	6,438	26.2	29.6
Total Other Revenue	\$ (114,106)	\$ (241,120)	\$ (213,799)	\$ 27,321	(87.4) %	11.3 %
TOTAL RECEIPTS	\$ 2,252,886	\$ 2,187,395	\$ 2,361,761	\$ 174,366	4.8 %	8.0 %

* Consensus Estimate as of April 20, 2026, as further adjusted for subsequent legislation enacted after that date.

Note: Details may not add to totals due to rounding.