

**Figure 1-2
Summary of Kansas Tax Credit Filers and Cost
Tax Years 2003, 2005, and 2007**

Tax Credit	Tax Year 2003		Tax Year 2005		Tax Year 2007	
	# of filers	Credit Cost	# of filers	Credit Cost	# of filers	Credit Cost
Assistance for Low-Income Individuals Credits						
Food Sales Tax Refund	289,744	\$34,647,528	292,014	\$35,402,815	321,033	\$41,231,265
Homestead Property Tax Refund	75,692	\$16,319,962	76,097	\$17,119,027	78,601	\$20,706,262
Earned Income	181,217	\$45,091,136	188,101	\$50,077,377	197,810	\$62,368,216
Subtotal	546,653	\$96,058,626	556,212	\$102,599,219	597,444	\$124,305,743
Business and Economic Development Credits						
Business Machinery & Equipment	15,364	\$20,164,234	17,645	\$31,753,594	10,403	\$36,408,576
Telecommunications and Railroad	148	\$444,908	141	\$1,595,377	108	\$2,837,173
Small Employer Health Benefit Plan	89	\$131,587	166	\$226,979	130	\$378,648
Research & Development	187	\$758,069	254	\$1,738,290	179	\$2,318,499
High Performance Incentive Program	105	\$14,520,506	177	\$26,160,795	133	\$37,436,037
Business & Job Development	684	\$8,502,649	793	\$14,285,493	564	\$11,227,015
Regional Foundation	(a)	\$0	29	\$25,246	50	\$717,756
Angel Investor	(a)	\$0	75	\$948,199	68	\$1,127,736
Community Entrepreneurship Investor Credit	(a)	\$0	(a)	\$0	86	\$943,357
Subtotal	16,577	\$44,521,953	19,280	\$76,733,973	11,721	\$93,394,797
Environmental-Related Credits						
Alternative Fuel Tax	16	\$12,666	80	\$109,323	74	\$163,703
Historic Preservation Credits						
Historic Preservation	87	\$2,477,006	138	\$6,117,379	124	\$5,977,959
Social Service-Related Credits						
Disabled Access	135	\$186,366	128	\$211,027	57	\$73,683
Individual Development Account	(a)	\$0	6	\$2,593	(b)	\$0
Adoption	413	\$415,546	1,129	\$1,083,874	1,121	\$1,258,989
Child Care	75,795	\$9,138,794	72,536	\$9,041,503	73,492	\$9,447,143
Child Day Care Assistance	20	\$199,881	15	\$219,039	7	\$79,119
Subtotal	76,363	\$9,940,587	73,814	\$10,558,036	74,677	\$10,858,934
Other Credits						
Agritourism Liability Insurance	(a)	\$0	33	\$7,129	21	\$3,681
Community Service Contribution	1,347	\$3,238,607	1,896	\$4,584,319	823	\$2,904,474
Subtotal	1,347	\$3,238,607	1,929	\$4,591,448	844	\$2,908,155
Tax Credits with No Filers or Confidential Data in Tax Years 2003, 2005, or 2007						
Agriculture: Nitrogen Fertilizer Plant						
Bus & Eco Devo: Declared Disaster Capital Investment						
Bus & Eco Devo: Film Production						
Bus & Eco Devo: National Guard Employer Insurance						
Energy: Biofuel Storage & Blending Equipment						
Energy: Biomass-to-Energy						
Energy: Electric Cogeneration Facility						
Energy: Integrated Coal Gasification Power Plant Credit						
Energy: Petroleum Refinery						
Energy: Qualifying Pipeline						
Environmental: Abandoned Well Plugging						
Environmental: Environmental Compliance						
Environmental: Swine Facility Improvement						
Hist Pres: Historic Site Contribution						
Other: Single City Port Authority						
Social Serv: Temp. Assistance to Families Contribution						
State Facility: Deferred Maintenance						
State Facility: Law Enforcement Training Center						
Cost Amounts for 7 tax credits that had expired before tax year 2007 and are no longer available	N/A	??	N/A	??	N/A	??
Grand Total	641,043	\$156,249,445	651,453	\$200,709,378	684,884	\$237,609,291

We weren't able to quantify costs for these credits either because the data was confidential due to a small number of filers, or because nobody had claimed the credit in these tax years.

(a) Tax credit was not available during this tax year.
 (b) According to State law and KDOR policy, any data for tax credits with fewer than five tax filers is confidential.
 Source: Department of Revenue tax data, adjusted in several instances based on independent LPA analysis.

