

Kansas Department of Revenue
Office of Policy and Research
Sales Tax Exemption Fiscal Impact Estimate -All Funds
(dollars in millions)

	Receipts	FY 2010 2%	FY 2011 2%	FY 2012 2%	FY 2013 2%	FY 2014 2%
Professional, Scientific & Technical						
Legal Services	\$ 441,021	\$ 14,441	\$ 14,730	\$ 15,025	\$ 15,325	\$ 15,632
Accounting & Tax Services	\$ 488,745	\$ 16,004	\$ 16,324	\$ 16,651	\$ 16,984	\$ 17,323
Architectural Services	\$ 206,191	\$ 6,752	\$ 6,887	\$ 7,025	\$ 7,165	\$ 7,308
Engineering Services	\$ 1,616,609	\$ 52,936	\$ 53,995	\$ 55,075	\$ 56,176	\$ 57,300
Drafting Services	\$ 4,493	\$ 147	\$ 150	\$ 153	\$ 156	\$ 159
Building Inspection Services	\$ 4,278	\$ 140	\$ 143	\$ 146	\$ 149	\$ 152
Geophysical surveying and Mapping	\$ 848	\$ 28	\$ 28	\$ 29	\$ 29	\$ 30
Surveying and Mapping (except geophysical)	\$ 41,290	\$ 1,352	\$ 1,379	\$ 1,407	\$ 1,435	\$ 1,464
Testing Services	\$ 78,277	\$ 2,563	\$ 2,614	\$ 2,667	\$ 2,720	\$ 2,774
Specialized Design Services	\$ 97,072	\$ 3,179	\$ 3,242	\$ 3,307	\$ 3,373	\$ 3,441
Computer systems design & related services	\$ 1,345,914	\$ 44,072	\$ 44,954	\$ 45,853	\$ 46,770	\$ 47,705
Management, Scientific & Technical Consulting	\$ 637,499	\$ 20,875	\$ 21,293	\$ 21,718	\$ 22,153	\$ 22,596
Scientific research & development services	\$ 254,918	\$ 8,347	\$ 8,514	\$ 8,685	\$ 8,858	\$ 9,035
Advertising & Related Services	\$ 420,255	\$ 13,761	\$ 14,037	\$ 14,317	\$ 14,604	\$ 14,896
Other Prof. Tech, and Science	\$ 314,685	\$ 10,304	\$ 10,511	\$ 10,721	\$ 10,935	\$ 11,154
Total, Professional, Scientific & Technical	\$ 5,952,095	\$ 194,903	\$ 198,801	\$ 202,777	\$ 206,832	\$ 210,969
Administrative & Support Services						
Office Administrative Services	\$ 207,203	\$ 6,785	\$ 6,921	\$ 7,059	\$ 7,200	\$ 7,344
Facilities Support Services	\$ 53,505	\$ 1,752	\$ 1,787	\$ 1,823	\$ 1,859	\$ 1,896
Employment Services	\$ 777,592	\$ 25,462	\$ 25,972	\$ 26,491	\$ 27,021	\$ 27,561
Business Support Services	\$ 488,035	\$ 15,981	\$ 16,300	\$ 16,626	\$ 16,959	\$ 17,298
Travel Arrangement and Reservation Services	\$ 81,444	\$ 2,667	\$ 2,720	\$ 2,775	\$ 2,830	\$ 2,887
Investigation and Security services	\$ 138,534	\$ 4,536	\$ 4,627	\$ 4,720	\$ 4,814	\$ 4,910
*** Services to buildings and dwellings	\$ 568,516					
Other Support Services	\$ 147,638	\$ 4,834	\$ 4,931	\$ 5,030	\$ 5,130	\$ 5,233
Total, Administrative & Support Services	\$ 2,462,467	\$ 62,018	\$ 63,258	\$ 64,523	\$ 65,814	\$ 67,130
Health Care Services						
Physicians	\$ 2,320,267	\$ 75,978	\$ 77,497	\$ 79,047	\$ 80,628	\$ 82,241
Dentists	\$ 621,603	\$ 20,355	\$ 20,762	\$ 21,177	\$ 21,600	\$ 22,032
Other Health Practitioners	\$ 360,328	\$ 11,799	\$ 12,035	\$ 12,276	\$ 12,521	\$ 12,772
Outpatient care centers	\$ 424,537	\$ 13,902	\$ 14,180	\$ 14,463	\$ 14,752	\$ 15,047
Medical & diagnostic Laboratories	\$ 450,084	\$ 14,738	\$ 15,033	\$ 15,334	\$ 15,640	\$ 15,953
Home Health Care Services	\$ 202,551	\$ 6,633	\$ 6,765	\$ 6,901	\$ 7,039	\$ 7,179
Other ambulatory health care services	\$ 105,417	\$ 3,452	\$ 3,521	\$ 3,591	\$ 3,663	\$ 3,736
Social assistance	\$ 881,327	\$ 28,859	\$ 29,436	\$ 30,025	\$ 30,626	\$ 31,238
Total, Health Care	\$ 5,366,114	\$ 143,403	\$ 146,272	\$ 149,197	\$ 152,181	\$ 155,225
Personal Care & Taxi Services						
Personal Care Services (hair, nail and skin)	\$ 180,279	\$ 5,903	\$ 6,021	\$ 6,142	\$ 6,265	\$ 6,390
Death Care Services	\$ 151,276	\$ 4,954	\$ 5,053	\$ 5,154	\$ 5,257	\$ 5,362
Other Personal Care *	\$ 147,503	\$ 4,830	\$ 4,927	\$ 5,025	\$ 5,126	\$ 5,228
Total, Personal Care	\$ 479,058	\$ 15,687	\$ 16,001	\$ 16,321	\$ 16,647	\$ 16,980
Other						
Taxi And Limousine Services	\$ 11,625	\$ 381	\$ 388	\$ 396	\$ 404	\$ 412
RV Parks and Recreational Camps **	\$ 1,546	\$ 51	\$ 52	\$ 53	\$ 54	\$ 55
Rooming and Boarding Houses	\$ 19,294	\$ 632	\$ 644	\$ 657	\$ 670	\$ 684
Total, Other	\$ 30,919	\$ 1,063	\$ 1,084	\$ 1,106	\$ 1,128	\$ 1,151
Total All Services		\$ 417,074	\$ 425,415	\$ 433,924	\$ 442,602	\$ 451,454

* Includes parking lots, bail bonding, dating services. Photofinishing omitted- currently taxable
 ** Data not available, estimating 5% of total.
 *** currently taxed

The estimate on services was developed based on the U.S Census 2002 Economic Census for the state of Kansas. The Economic Census provides data on receipts by business classifications for both employers and nonemployers. The estimate assumes 50% of the receipts would be exempt from tax. This would allow for sales made to exempt entities (government, schools, exempt businesses) and for sales of tangible property that is already subject to sales tax. An annual increase was applied to each year as shown in the FY column

