

2024 GREEN BOOK

KPI Fact Book
exploring the relationship
between the size of government
and economic growth

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2024 Kansas Green Book

Exploring the relationship between the size of government and economic growth



U.S. Supreme Court Justice Louis Brandeis saw states as “laboratories of democracy” conducting “experiments” in public policy. Today, more than eight decades after Brandeis coined the phrase, state experimentation with tax policy makes it abundantly clear that tax policy has a direct impact on economic growth. As shown on page 27, each of the eleven states that enacted an income tax since 1960 now has a smaller share of state GDP relative to the other 39 states and each one also has a smaller share of state and local tax revenue. That is a remarkable statistic; those eleven states enacted a new source of tax revenue and lost revenue share to other states! On the contrary, states with low tax burdens and states without an income tax consistently outshine their higher-burden peers on the key, tangible economic measures like growth in private-sector jobs, GDP, and wages. What’s more, citizens are taking notice and “voting with their feet” by flocking to low-burden states from higher-burden counterparts.

Skeptics try to dismiss this definitive migratory trend by cherry-picking success stories like Texas and Florida and characterizing them as “happy accidents” of favorable geography, climate, and/or resource abundance.

The true secret to having a low tax burden is not geography, climate, or availability of natural resources but a simple matter of mathematics: states that spend less are able to tax less. A state could, for example, have all of the oil in the nation but still have a high tax burden if it spent more. Every state offers the same basket of services (e.g., education, social services, and highways), but some states provide those services at a better price and pass the savings on to citizens in the form of lower taxes. As shown on page 19, states that tax income spent 77% more per-resident in 2022 than those without an income tax. Moreover, having low state taxes doesn’t prompt high local taxes. The table on page 17 shows that income-taxing states have 42% higher per-capita state and local tax collections than states without an income tax.

State and local governments should be encouraged by these findings showing that they are not hostage to situations beyond their control (climate, resources, etc.) but are instead in charge of their own destinies. Sustained economic prosperity and job growth are available to those that adopt a “Better Service, Better Price” culture, where government

constantly strives to provide the same or better quality of service at a better price and keeps tax burdens low.

While states like Iowa, Mississippi, Arizona, and Indiana have all embraced significant income tax reform over the past year, Kansas continues to fall behind in economic competitiveness by not embracing significant reform. Similarly, high property taxes still serve as a large burden on communities. The Property Tax section shows that Kansas has some of the highest effective tax rates in the nation. Between 1997 and 2020, 72 of Kansas' 105 counties saw county property tax collections more than double despite a decline in population. City and township property taxes only added to the burden. The size of local government is likely the greatest factor in Kansas' local property tax problem. On a residents per unit of general-purpose government (cities, counties, and townships) basis, Kansas ranks #48 among the fifty states and has more than five times the national average number of local government entities, with 1,475 residents per unit of general-purpose government versus a national average of 8,629 residents per unit of GPG. In many Kansas counties, government jobs account for more than a third and sometimes more than half of total jobs. The economic benefits of reducing state taxes will be diminished until substantive action is taken to reduce the local government footprint in Kansas.

Finally, the Economic Peer Group section returns to this year's Green Book. Our January 2017 study "A Thousand Flowers Blooming: Understanding Job Growth and the Kansas Tax Reforms" gave rise to its addition. The study points—among other things—to the importance of comparing job growth in Kansas to that of states most similar to Kansas in terms of economic and industry makeup. Too often, comparisons stop at just Kansas' neighboring states without bothering to consider whether those states have anything else in common with Kansas apart from geography. As such, this Green Book continues to offer comparisons across the nation as well as Kansas' geographic region but also compares Kansas to the seven-state peer group explored in "A Thousand Flowers Blooming" on a host of economic metrics. The peer group states were matched with each other based on the degrees to which their private-sector workforces were employed in the same major industry sectors according to the U.S. Bureau of Economic Analysis.

Methodology Statement: All data and ranking sets presented are the most up-to-date available from each respective source at the time of printing. For most per capita calculations, population estimates were chosen from the year in which the data to be divided by the population estimate was published.

States with low tax burdens and those without an income tax have superior gains in jobs, Gross Domestic Product (GDP), wage and salary disbursement, and domestic migration (US residents moving to a given state from another).



Bureau of Labor Statistics (BLS) JOBS

BLS Total Private Sector Jobs (in thousands, not seasonally adjusted)

State	Rank	1998	2023	% Change
Alabama ²	35	1,561.3	1,762.6	12.9%
Alaska ^{1,3,6}	21	201.6	250.1	24.1%
Arizona ^{2,5}	4	1,733.3	2,769.7	59.8%
Arkansas ²	22	936.9	1,139.8	21.7%
California ^{2,4}	13	11,522.9	15,221.4	32.1%
Colorado ^{2,5}	9	1,735.0	2,468.7	42.3%
Connecticut ^{2,4,6}	47	1,416.4	1,462.0	3.2%
Delaware ^{2,4}	27	345.7	414.3	19.8%
Florida ^{1,5}	6	5,656.5	8,630.2	52.6%
Georgia ^{2,3,5}	11	3,165.0	4,209.8	33.0%
Hawaii ^{2,4,6}	24	419.4	509.0	21.4%
Idaho ^{2,5}	2	418.9	716.5	71.0%
Illinois ^{2,4,6}	45	5,077.7	5,301.0	4.4%
Indiana ²	39	2,526.2	2,817.6	11.5%
Iowa ²	42	1,208.4	1,326.5	9.8%
Kansas²	41	1,075.0	1,189.1	10.6%
Kentucky ²	32	1,460.2	1,708.6	17.0%
Louisiana ^{2,6}	43	1,519.9	1,636.8	7.7%
Maine ^{2,4}	33	474.8	549.1	15.6%
Maryland ^{2,6}	31	1,897.6	2,221.9	17.1%
Massachusetts ²	30	2,765.1	3,253.1	17.6%
Michigan ^{2,3}	50	3,859.6	3,848.8	-0.3%
Minnesota ²	29	2,173.0	2,565.5	18.1%
Mississippi ²	46	911.9	943.1	3.4%
Missouri ²	38	2,273.4	2,544.2	11.9%
Montana ²	7	294.6	428.0	45.3%
Nebraska ²	26	728.9	874.6	20.0%
Nevada ^{1,5}	3	814.0	1,363.0	67.4%
New Hampshire ¹	25	507.8	612.2	20.6%
New Jersey ^{2,4}	34	3,229.2	3,721.7	15.3%

State	Rank	1998	2023	% Change
New Mexico ²	18	541.6	687.7	27.0%
New York ^{2,4}	23	6,799.4	8,253.0	21.4%
North Carolina ²	12	3,155.5	4,196.1	33.0%
North Dakota ^{2,3}	8	249.2	354.8	42.4%
Ohio ²	48	4,718.6	4,838.5	2.5%
Oklahoma ^{2,3}	28	1,167.3	1,395.5	19.5%
Oregon ²	17	1,298.1	1,672.1	28.8%
Pennsylvania ^{2,6}	36	4,782.9	5,398.8	12.9%
Rhode Island ^{2,6}	40	395.1	439.6	11.3%
South Carolina ^{2,3,5}	14	1,467.7	1,934.7	31.8%
South Dakota ^{1,3}	15	290.5	381.2	31.2%
Tennessee ^{1,3}	19	2,264.7	2,863.9	26.5%
Texas ^{1,3,5}	5	7,443.6	11,864.4	59.4%
Utah ^{2,5}	1	846.6	1,457.4	72.1%
Vermont ^{2,4}	44	239.0	254.6	6.5%
Virginia ^{2,4}	20	2,719.4	3,436.1	26.4%
Washington ^{1,5}	10	2,155.6	3,013.1	39.8%
West Virginia ^{2,6}	49	550.4	558.8	1.5%
Wisconsin ²	37	2,323.6	2,609.8	12.3%
Wyoming ^{1,3,6}	16	169.9	222.3	30.8%

State Grouping	1998	2023	% Change
50-State Total	105,488.9	132,291.3	25.4%
No Income Tax States ¹	19,504.2	29,200.4	49.7%
Income-Taxing States ²	85,984.7	103,090.9	19.9%
10 Lowest-Burden States ³	20,279.1	27,325.5	34.7%
10 Highest-Burden States ⁴	32,243.9	39,122.2	21.3%
10 Best Economic Performance ⁵	25,436.2	38,427.5	51.1%
10 Worst Economic Performance ⁶	16,430.9	18,000.3	9.6%

Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Labor Statistics

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2012-2022)

Jobs Ranking in the Region



Bureau of Economic Analysis (BEA) JOBS

BEA Total Private Sector Jobs (in thousands)

State	Rank	1998	2022	% Change
Alabama ²	30	1,977.0	2,462.2	24.5%
Alaska ^{1,3,6}	31	286.4	355.3	24.0%
Arizona ^{2,5}	5	2,252.0	3,841.9	70.6%
Arkansas ²	33	1,244.4	1,534.9	23.3%
California ^{2,4}	14	16,023.9	22,521.5	40.5%
Colorado ^{2,5}	8	2,363.2	3,670.5	55.3%
Connecticut ^{2,4,6}	38	1,791.0	2,151.8	20.2%
Delaware ^{2,4}	16	412.4	574.7	39.4%
Florida ^{1,5}	3	7,260.3	13,032.6	79.5%
Georgia ^{2,3,5}	7	3,928.5	6,203.0	57.9%
Hawaii ^{2,4,6}	25	572.0	731.1	27.8%
Idaho ^{2,5}	6	621.5	1,055.7	69.8%
Illinois ^{2,4,6}	45	6,268.8	7,253.2	15.7%
Indiana ²	41	3,125.6	3,709.9	18.7%
Iowa ²	47	1,628.8	1,844.4	13.2%
Kansas²	44	1,452.4	1,689.8	16.4%
Kentucky ²	37	1,894.8	2,316.7	22.3%
Louisiana ^{2,6}	28	1,929.2	2,442.0	26.6%
Maine ^{2,4}	40	645.0	772.1	19.7%
Maryland ^{2,6}	19	2,426.7	3,310.3	36.4%
Massachusetts ²	24	3,456.2	4,539.9	31.4%
Michigan ^{2,3}	49	4,718.1	5,266.1	11.6%
Minnesota ²	34	2,793.9	3,430.1	22.8%
Mississippi ²	39	1,180.6	1,413.9	19.8%
Missouri ²	42	2,938.9	3,484.0	18.5%
Montana ²	12	447.6	649.7	45.2%
Nebraska ²	36	977.2	1,198.7	22.7%
Nevada ^{1,5}	2	1,007.8	1,879.9	86.5%
New Hampshire ¹	26	662.2	843.4	27.4%
New Jersey ^{2,4}	20	3,913.9	5,309.5	35.7%
New Mexico ²	27	739.0	939.6	27.1%
New York ^{2,4}	21	8,460.6	11,450.9	35.3%
North Carolina ²	13	3,991.8	5,768.5	44.5%

State	Rank	1998	2022	% Change
North Dakota ^{2,3}	17	358.6	499.0	39.2%
Ohio ²	48	5,796.0	6,521.4	12.5%
Oklahoma ^{2,3}	29	1,618.3	2,045.1	26.4%
Oregon ²	23	1,758.9	2,366.2	34.5%
Pennsylvania ^{2,6}	35	5,895.8	7,235.5	22.7%
Rhode Island ^{2,6}	32	479.7	594.9	24.0%
South Carolina ^{2,3,5}	11	1,827.6	2,664.3	45.8%
South Dakota ^{1,3}	22	414.7	561.2	35.3%
Tennessee ^{1,3}	18	2,935.6	4,055.3	38.1%
Texas ^{1,3,5}	4	9,883.3	17,518.7	77.3%
Utah ^{2,5}	1	1,115.8	2,094.4	87.7%
Vermont ^{2,4}	46	331.7	381.5	15.0%
Virginia ^{2,4}	15	3,391.1	4,737.4	39.7%
Washington ^{1,5}	10	2,841.3	4,167.7	46.7%
West Virginia ^{2,6}	50	718.9	738.9	2.8%
Wisconsin ²	43	2,883.2	3,395.4	17.8%
Wyoming ^{1,3,6}	9	247.6	363.3	46.8%

State Grouping	1998	2022	% Change
50-State Total	135,889.7	187,588.0	38.0%
No Income Tax States ¹	25,539.3	42,777.4	67.5%
Income-Taxing States ²	110,350.4	144,810.7	31.2%
10 Lowest-Burden States ³	26,218.8	39,531.2	50.8%
10 Highest-Burden States ⁴	41,810.3	55,883.9	33.7%
10 Best Economic Performance ⁵	33,101.5	56,128.5	69.6%
10 Worst Economic Performance ⁶	20,616.1	25,176.5	22.1%



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

Bureau of Economic Analysis (BEA)

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2012-2022)

WAGES

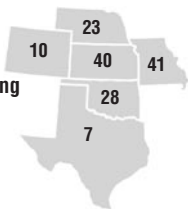
Private Sector Wage & Salary Disbursement (in thousands of current dollars)

State	Rank	1998	2022	% Change
Alabama ²	38	42,106,319	98,485,074	134%
Alaska ^{1,3,6}	31	6,806,107	16,978,155	149%
Arizona ^{2,5}	6	53,261,845	183,229,637	244%
Arkansas ²	25	23,615,101	61,668,715	161%
California ^{2,4}	11	430,691,868	1,381,351,603	221%
Colorado ^{2,5}	10	58,566,805	190,506,224	225%
Connecticut ^{2,4,6}	49	59,464,405	120,962,478	103%
Delaware ^{2,4}	39	11,911,339	27,859,846	134%
Florida ^{1,5}	8	166,093,230	562,587,402	239%
Georgia ^{2,3,5}	16	101,540,617	287,254,788	183%
Hawaii ^{2,4,6}	30	12,352,788	31,061,026	151%
Idaho ^{2,5}	3	11,207,403	40,607,425	262%
Illinois ^{2,4,6}	45	181,700,059	402,956,462	122%
Indiana ²	43	75,809,973	171,686,998	126%
Iowa ²	32	31,748,954	77,248,011	143%
Kansas²	40	30,586,331	71,366,176	133%
Kentucky ²	33	39,551,512	95,503,140	141%
Louisiana ^{2,6}	44	42,887,178	96,812,130	126%
Maine ^{2,4}	24	12,510,916	32,772,208	162%
Maryland ^{2,6}	26	63,131,023	163,812,585	159%
Massachusetts ²	19	106,894,973	296,748,368	178%
Michigan ^{2,3}	50	135,360,137	247,128,266	83%
Minnesota ²	29	71,412,841	180,159,543	152%
Mississippi ²	46	22,500,426	46,896,639	108%
Missouri ²	41	68,054,077	156,764,219	130%
Montana ²	4	6,768,890	23,556,776	248%
Nebraska ²	23	19,611,774	52,060,488	165%
Nevada ^{1,5}	9	25,404,678	84,333,124	232%
New Hampshire ¹	18	16,119,670	44,927,763	179%
New Jersey ^{2,4}	42	127,501,140	292,242,720	129%
New Mexico ²	22	14,092,536	37,625,952	167%
New York ^{2,4}	27	285,143,051	737,614,208	159%
North Carolina ²	13	92,470,605	271,542,654	194%

State	Rank	1998	2022	% Change
North Dakota ^{2,3}	2	5,892,184	21,738,672	269%
Ohio ²	48	146,419,653	301,943,685	106%
Oklahoma ^{2,3}	28	29,902,095	75,598,165	153%
Oregon ²	14	39,998,484	114,692,773	187%
Pennsylvania ^{2,6}	35	151,285,749	363,098,050	140%
Rhode Island ^{2,6}	34	11,736,597	28,229,046	141%
South Carolina ^{2,3,5}	21	39,590,396	108,130,682	173%
South Dakota ^{1,3}	12	6,686,069	21,121,324	216%
Tennessee ^{1,3}	20	65,382,626	178,864,069	174%
Texas ^{1,3,5}	7	244,491,155	828,513,052	239%
Utah ^{2,5}	1	23,687,519	93,605,909	295%
Vermont ^{2,4}	36	6,434,503	15,365,947	139%
Virginia ^{2,4}	15	86,495,213	247,225,129	186%
Washington ^{1,5}	5	76,545,353	265,968,057	247%
West Virginia ^{2,6}	47	14,172,908	29,271,517	107%
Wisconsin ²	37	67,439,590	158,960,655	136%
Wyoming ^{1,3,6}	17	4,459,239	12,518,394	181%

State Grouping	1998	2022	% Change
50-State Total	3,467,497,904	9,451,155,929	173%
No Income Tax States ¹	611,988,127	2,015,811,340	229%
Income-Taxing States ²	2,855,509,777	7,435,344,589	160%
10 Lowest-Burden States ³	640,110,625	1,797,845,567	181%
10 Highest-Burden States ⁴	1,214,205,282	3,289,411,627	171%
10 Best Economic Performance ⁵	800,389,001	2,644,736,300	230%
10 Worst Economic Performance ⁶	547,996,053	1,265,699,843	131%

Wages Ranking in the Region



Rankings Note:

1 = Highest Growth, 50 = Lowest Growth

Sources:

Bureau of Economic Analysis (BEA)

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2012-2022)

Note: Wages include farm wages and salaries.

GDP (Gross Domestic Product)

Private Sector GDP (in millions of current dollars)

State	Rank	1998	2022	% Change
Alabama ²	34	92,287	238,043	158%
Alaska ^{1,3,6}	24	18,980	53,839	184%
Arizona ^{2,5}	10	124,318	423,247	240%
Arkansas ²	31	54,744	146,572	168%
California ^{2,4}	14	1,004,725	3,260,251	224%
Colorado ^{2,5}	12	130,672	436,923	234%
Connecticut ^{2,4,6}	49	131,599	290,183	121%
Delaware ^{2,4}	41	33,849	81,557	141%
Florida ^{1,5}	7	374,903	1,302,950	248%
Georgia ^{2,3,5}	17	233,862	686,693	194%
Hawaii ^{2,4,6}	27	29,647	81,309	174%
Idaho ^{2,5}	4	26,401	98,585	273%
Illinois ^{2,4,6}	45	393,469	933,651	137%
Indiana ²	33	166,752	430,445	158%
Iowa ²	21	74,521	213,659	187%
Kansas²	30	67,694	184,448	172%
Kentucky ²	43	94,965	227,631	140%
Louisiana ^{2,6}	37	104,861	260,486	148%
Maine ^{2,4}	28	27,723	75,753	173%
Maryland ^{2,6}	25	135,298	382,417	183%
Massachusetts ²	23	221,743	630,220	184%
Michigan ^{2,3}	50	279,751	560,074	100%
Minnesota ²	29	149,331	407,155	173%
Mississippi ²	48	51,230	117,337	129%
Missouri ²	46	150,464	355,129	136%
Montana ²	9	17,023	58,411	243%
Nebraska ²	13	44,528	146,699	229%
Nevada ^{1,5}	8	58,130	201,410	246%
New Hampshire ¹	32	36,033	95,076	164%
New Jersey ^{2,4}	44	285,968	683,929	139%
New Mexico ²	35	38,526	97,539	153%
New York ^{2,4}	26	658,991	1,850,131	181%
North Carolina ²	19	215,691	629,351	192%

State	Rank	1998	2022	% Change
North Dakota ^{2,3}	1	14,221	65,683	362%
Ohio ²	47	321,776	742,707	131%
Oklahoma ^{2,3}	15	67,863	205,183	202%
Oregon ²	22	91,258	259,995	185%
Pennsylvania ^{2,6}	38	334,236	830,226	148%
Rhode Island ^{2,6}	42	26,319	63,262	140%
South Carolina ^{2,3,5}	20	88,072	255,924	191%
South Dakota ^{1,3}	6	17,355	61,883	257%
Tennessee ^{1,3}	16	147,568	438,010	197%
Texas ^{1,3,5}	3	572,322	2,179,732	281%
Utah ^{2,5}	2	52,918	229,717	334%
Vermont ^{2,4}	36	13,973	35,357	153%
Virginia ^{2,4}	18	189,520	553,017	192%
Washington ^{1,5}	5	180,113	653,366	263%
West Virginia ^{2,6}	40	33,830	82,756	145%
Wisconsin ²	39	144,935	355,505	145%
Wyoming ^{1,3,6}	11	12,380	42,099	240%

State Grouping	1998	2021	% Change
50-State Total	7,837,335	22,695,520	190%
No Income Tax States ¹	1,417,782	5,028,364	255%
Income-Taxing States ²	6,419,553	17,667,156	175%
10 Lowest-Burden States ³	1,452,374	4,549,119	213%
10 Highest-Burden States ⁴	2,769,464	7,845,138	183%
10 Best Economic Performance ⁵	1,841,711	6,468,546	251%
10 Worst Economic Performance ⁶	1,220,618	3,020,227	147%



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

Bureau of Economic Analysis (BEA)

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2012-2022)

DOMESTIC MIGRATION

2000-2023

State	Rank	Total Domestic Migration	2023 Est. Population	DM % of Pop.
Alabama ²	20	184,376	5,108,468	4%
Alaska ^{1,3,6}	46	-85,204	733,406	-12%
Arizona ^{2,5}	2	1,394,890	7,431,344	19%
Arkansas ²	18	141,768	3,067,732	5%
California ^{2,4}	44	-3,532,730	38,965,193	-9%
Colorado ^{2,5}	10	597,331	5,877,610	10%
Connecticut ^{2,4,6}	43	-318,956	3,617,176	-9%
Delaware ^{2,4}	8	122,595	1,031,890	12%
Florida ^{1,5}	5	3,249,839	22,610,726	14%
Georgia ^{2,3,5}	12	1,019,674	11,029,227	9%
Hawaii ^{2,4,6}	45	-145,909	1,435,138	-10%
Idaho ^{2,5}	4	325,956	1,964,726	17%
Illinois ^{2,4,6}	49	-1,875,746	12,549,689	-15%
Indiana ²	27	-46,147	6,862,199	-1%
Iowa ²	34	-93,386	3,207,004	-3%
Kansas²	39	-197,492	2,940,546	-7%
Kentucky ²	23	98,912	4,526,154	2%
Louisiana ^{2,6}	47	-534,232	4,573,749	-12%
Maine ^{2,4}	15	84,500	1,395,722	6%
Maryland ^{2,6}	38	-358,637	6,180,253	-6%
Massachusetts ²	40	-586,326	7,001,399	-8%
Michigan ^{2,3}	41	-845,083	10,037,261	-8%
Minnesota ²	31	-110,248	5,737,915	-2%
Mississippi ²	36	-132,204	2,939,690	-4%
Missouri ²	26	13,303	6,196,156	0%
Montana ²	7	136,267	1,132,812	12%
Nebraska ²	35	-70,892	1,978,379	-4%
Nevada ^{1,5}	1	673,028	3,194,176	21%
New Hampshire ¹	17	70,203	1,402,054	5%
New Jersey ^{2,4}	48	-1,099,828	9,290,841	-12%
New Mexico ²	32	-47,820	2,114,371	-2%
New York ^{2,4}	50	-3,988,385	19,571,216	-20%
North Carolina ²	6	1,454,468	10,835,491	13%

State	Rank	Total Domestic Migration	2023 Est. Population	DM % of Pop.
North Dakota ^{2,3}	25	5,041	783,926	1%
Ohio ²	37	-601,877	11,785,935	-5%
Oklahoma ^{2,3}	21	145,394	4,053,824	4%
Oregon ²	11	401,989	4,233,358	9%
Pennsylvania ^{2,6}	33	-370,145	12,961,683	-3%
Rhode Island ^{2,6}	42	-92,568	1,095,962	-8%
South Carolina ^{2,3,5}	3	923,203	5,373,555	17%
South Dakota ^{1,3}	19	39,104	919,318	4%
Tennessee ^{1,3}	9	742,447	7,126,489	10%
Texas ^{1,3,5}	13	2,623,348	30,503,301	9%
Utah ^{2,5}	16	185,028	3,417,734	5%
Vermont ^{2,4}	28	-5,576	647,464	-1%
Virginia ^{2,4}	24	58,086	8,715,698	1%
Washington ^{1,5}	14	565,349	7,812,880	7%
West Virginia ^{2,6}	30	-21,815	1,770,071	-1%
Wisconsin ²	29	-66,636	5,910,955	-1%
Wyoming ^{1,3,6}	22	14,567	584,057	2%

State Grouping	Total DM	2023 Est. Pop.	% DM
No Income Tax States ¹	7,892,681	74,886,407	11%
Income-Taxing States ²	(7,849,857)	259,349,516	-3%
10 Lowest-Burden States ³	4,582,491	71,144,364	6%
10 Highest-Burden States ⁴	(10,701,949)	97,220,027	-11%
10 Best Economic Performance ⁵	11,557,646	99,215,279	12%
10 Worst Economic Performance ⁶	(3,788,645)	45,501,184	-8%

Rankings Note:

1 = Highest Migration, 50= Lowest Migration

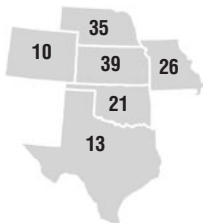
Sources:

10 Lowest/10 Highest-Burden States:
Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:
American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2012-2022)

Estimates of the Components of Resident Population Change: April 1, 2010 to July 1, 2023, U.S. Census Bureau, Population Division

Domestic Migration Ranking in the Region





A look at how Kansas compares to states with a similar economic makeup and mix of industries

ECONOMIC PEER GROUP

BLS Private Sector Jobs *(in thousands, not seasonally adjusted)*

State	1998 Private Sector Employment	2023 Private Sector Employment	'98 -'23 Change	Rank
Alabama	1,5617	1,769	12.9%	4
Arkansas	937	1,140	21.7%	1
Iowa	1,2087	1,327	9.8%	7
Kansas	1,0757	1,189	10.6%	6
Kentucky	1,4607	1,709	17.0%	3
Michigan	3,860	3,849	-0.3%	9
Missouri	2,273	2,544	11.9%	5
Nebraska	729	875	20.0%	2
Ohio	4,719	4,839	2.5%	8

BEA Private Sector Jobs *(in thousands)*

State	1998 Private Sector Employment	2022 Private Sector Employment	'98 -'22 Change	Rank
Alabama	1,977	2,462	24.5%	1
Arkansas	1,244	1,535	23.3%	2
Iowa	1,629	1,844	13.2%	7
Kansas	1,452	1,690	16.4%	6
Kentucky	1,895	2,317	22.3%	4
Michigan	4,718	5,266	11.6%	9
Missouri	2,939	3,484	18.5%	5
Nebraska	9779	1,199	22.7%	3
Ohio	5,796	6,521	12.5%	8

Private Sector Wages *(in thousands of current dollars)*

State	1998	2022	'98 -'22 Change	Rank
Alabama	42,106,319	98,485,074	134%	5
Arkansas	23,615,101	61,668,715	161%	2
Iowa	31,748,954	77,248,011	143%	3
Kansas	30,586,331	71,366,176	133%	6
Kentucky	39,551,512	95,503,140	141%	4
Michigan	135,360,137	247,128,266	83%	9
Missouri	68,054,077	156,764,219	130%	7
Nebraska	19,611,774	52,060,488	165%	1
Ohio	146,419,653	301,943,685	106%	8

Private Sector GDP *(in millions of current dollars)*

State	1998	2022	'98 -'22 Change	Rank
Alabama	92,287	238,043	158%	5
Arkansas	54,744	146,572	168%	4
Iowa	74,521	213,659	187%	2
Kansas	67,694	184,448	172%	3
Kentucky	94,965	227,631	140%	6
Michigan	279,751	560,074	100%	9
Missouri	150,464	355,129	136%	7
Nebraska	44,528	146,699	229%	1
Ohio	321,776	742,707	131%	8

Domestic Migration

State	'00 -'23 Total Domestic Migration	2023 Estimate Population	DM % of Population	Rank
Alabama	184,376	5,108,468	4%	2
Arkansas	141,768	3,067,732	5%	1
Iowa	-93,386	3,207,004	-3%	5
Kansas	-197,492	2,940,546	-7%	8
Kentucky	98,912	4,526,154	2%	3
Michigan	-845,083	10,037,261	-8%	9
Missouri	13,303	6,196,156	0%	4
Nebraska	-70,892	1,978,379	-4%	6
Ohio	-601,877	11,785,935	-5%	7



States with low state tax burdens can also have lower local tax burdens.

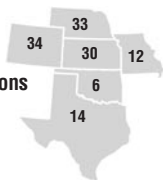
TAX COLLECTIONS (per capita)

State	State		Local		State+Local	
	per capita	Rank	per capita	Rank	per capita	Rank
Alabama ²	2,790	11	1,399	8	4,188	2
Alaska ^{1,3,6}	1,436	1	2,757	39	4,193	3
Arizona ^{2,5}	2,801	12	1,735	16	4,536	10
Arkansas ²	3,823	31	971	1	4,794	17
California ^{2,4}	6,369	50	2,890	42	9,259	48
Colorado ^{2,5}	3,202	16	3,130	46	6,332	34
Connecticut ^{2,4,6}	6,101	48	3,340	48	9,440	49
Delaware ^{2,4}	5,229	45	1,311	5	6,540	37
Florida ^{1,5}	2,181	3	2,048	26	4,229	4
Georgia ^{2,3,5}	2,525	8	1,952	22	4,478	9
Hawaii ^{2,4,6}	5,607	47	2,214	30	7,821	45
Idaho ^{2,5}	3,294	21	1,147	2	4,442	7
Illinois ^{2,4,6}	4,425	40	3,005	44	7,430	43
Indiana ²	3,883	33	1,440	10	5,323	24
Iowa ²	3,685	27	2,226	31	5,910	29
Kansas²	3,950	35	1,988	25	5,939	30
Kentucky ²	3,229	19	1,425	9	4,654	13
Louisiana ^{2,6}	2,680	9	2,212	29	4,892	18
Maine ^{2,4}	3,906	34	2,795	41	6,701	39
Maryland ^{2,6}	4,081	37	3,155	47	7,235	41
Massachusetts ²	5,190	44	2,903	43	8,093	46
Michigan ^{2,3}	3,430	24	1,550	11	4,981	19
Minnesota ²	5,541	46	1,882	20	7,423	42
Mississippi ²	3,182	15	1,274	4	4,456	8
Missouri ²	2,436	6	2,182	27	4,618	12
Montana ²	3,425	23	1,558	12	4,983	20
Nebraska ²	3,519	25	2,787	40	6,306	33
Nevada ^{1,5}	3,261	20	1,768	17	5,029	21
New Hampshire ¹	2,292	4	3,061	45	5,352	26
New Jersey ^{2,4}	4,702	41	3,583	49	8,285	47
New Mexico ²	3,534	26	1,647	15	5,181	23
New York ^{2,4}	4,778	42	5,705	50	10,482	50

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
North Carolina ²	3,204	17	1,564	13	4,767	16
North Dakota ^{2,3}	4,986	43	1,972	24	6,958	40
Ohio ²	2,962	14	2,371	33	5,333	25
Oklahoma ^{2,3}	2,787	10	1,609	14	4,396	6
Oregon ²	4,205	39	2,316	32	6,521	36
Pennsylvania ^{2,6}	3,824	32	2,455	36	6,279	32
Rhode Island ^{2,6}	3,964	36	2,530	37	6,494	35
South Carolina ^{2,3,5}	2,473	7	1,793	18	4,265	5
South Dakota ^{1,3}	2,338	5	2,199	28	4,538	11
Tennessee ^{1,3}	2,803	13	1,361	7	4,165	1
Texas ^{1,3,5}	2,143	2	2,567	38	4,710	14
Utah ^{2,5}	3,696	28	1,826	19	5,522	27
Vermont ^{2,4}	6,337	49	1,185	3	7,522	44
Virginia ^{2,4}	3,709	29	2,437	35	6,146	31
Washington ^{1,5}	4,174	38	2,427	34	6,601	38
West Virginia ^{2,6}	3,416	22	1,322	6	4,738	15
Wisconsin ²	3,773	30	1,903	21	5,676	28
Wyoming ^{1,3,6}	3,210	18	1,953	23	5,163	22

State Grouping	State	Local	State+Local
50-State Total	3,777	2,489	6,266
No Income Tax States ¹	2,484	2,249	4,732
Income-Taxing States ²	4,151	2,558	6,709
Difference from No Income Tax States	67%	14%	42%
10 Lowest-Burden States ³	2,547	2,080	4,627
10 Highest-Burden States ⁴	5,331	3,474	8,805
Difference from Low Burden States	109%	67%	90%
10 Best Economic Performance ⁵	2,596	2,219	4,815
10 Worst Economic Performance ⁶	4,088	2,696	6,784
Difference from Best Economic Performance	57%	22%	41%

State + Local Tax Collections Rankings in the Region



Rankings Note: 1= lowest amount, 50= highest amount

Sources:

U.S. Census Bureau, 2021 Annual Surveys of State and Local Government Finances & 2023 Population Estimates

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2012-2022)



Low-burden states keep their tax burdens low by spending less and finding ways to provide better service at a better price.

SPENDING PER RESIDENT (2022 Actual)

State	Spending per resident	Rank	State	Spending per resident	Rank
50-State Average	\$4,978	–			
Alabama ²	4,116	19	Montana ²	4,086	18
Alaska ^{1,3,6}	10,627	50	Nebraska ²	5,268	24
Arizona ^{2,5}	7,986	46	Nevada ^{1,5}	4,056	16
Arkansas ²	6,404	35	New Hampshire ¹	2,947	3
California ^{2,4}	6,725	39	New Jersey ^{2,4}	6,425	36
Colorado ^{2,5}	3,935	14	New Mexico ²	5,827	32
Connecticut ^{2,4,6}	7,738	44	New York ^{2,4}	6,169	33
Delaware ^{2,4}	9,724	48	North Carolina ²	3,070	4
Florida ^{1,5}	2,605	2	North Dakota ^{2,3}	6,359	34
Georgia ^{2,3,5}	3,659	10	Ohio ²	4,213	20
Hawaii ^{2,4,6}	8,810	47	Oklahoma ^{2,3}	3,404	8
Idaho ^{2,5}	3,109	5	Oregon ²	10,544	49
Illinois ^{2,4,6}	7,045	42	Pennsylvania ^{2,6}	4,846	22
Indiana ²	3,774	11	Rhode Island ^{2,6}	6,944	41
Iowa ²	5,471	28	South Carolina ^{2,3,5}	3,652	9
Kansas²	4,941	23	South Dakota ^{1,3}	3,877	12
Kentucky ²	5,377	27	Tennessee ^{1,3}	3,359	7
Louisiana ^{2,6}	4,276	21	Texas ^{1,3,5}	2,469	1
Maine ^{2,4}	5,288	25	Utah ^{2,5}	4,077	17
Maryland ^{2,6}	5,560	29	Vermont ^{2,4}	6,620	37
Massachusetts ²	6,860	40	Virginia ^{2,4}	5,612	30
Michigan ^{2,3}	3,940	15	Washington ^{1,5}	5,356	26
Minnesota ²	5,718	31	West Virginia ^{2,6}	6,654	38
Mississippi ²	3,883	13	Wisconsin ²	7,155	43
Missouri ²	3,110	6	Wyoming ^{1,3,6}	7,982	45

State Grouping	Spending per resident
50-State Average	4,978
No Income Tax States ¹	3,113
Income-Taxing States ²	5,517
Difference from No Income Tax States	77%
10 Lowest-Burden States ³	3,283
10 Highest-Burden States ⁴	6,605
Difference from Low Burden States	101%
10 Best Economic Performance ⁵	3,543
10 Worst Economic Performance ⁶	6,102
Difference from Best Economic Performance	72%

Spending per Resident in the Region



Rankings Note:

1 = Lowest Spending, 50= Highest Spending

Sources:

National Association of State Budget Officers
2023 State Spending Report

Note: Spending figure excludes spending from federal money and the issuance of bonds

U.S. Census Bureau, 2023 Population Estimates

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2012-2022)



Higher government employment levels and more local government entities increase the overall cost of services in a given city or county.

GOVERNMENT EMPLOYMENT (FTE per 10,000 Residents)

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
50-State Avg.	160.6	--	359.3	--	519.9	--
Alabama	184.2	38	372.3	36	556.5	38
Alaska	322.8	49	366.2	30	689.0	49
Arizona	98.5	4	280.3	5	378.8	2
Arkansas	198.6	42	345.9	17	544.6	37
California	118.6	11	365.6	29	484.1	12
Colorado	157.8	30	372.1	35	529.9	36
Connecticut	155.0	28	348.1	18	503.1	22
Delaware	244.9	48	248.9	3	493.8	19
Florida	77.4	1	313.7	9	391.0	3
Georgia	111.3	8	360.2	26	471.5	10
Hawaii	381.8	50	121.5	1	503.3	23
Idaho	125.1	13	321.0	11	446.2	7
Illinois	98.0	3	394.9	42	492.9	17
Indiana	126.2	14	341.6	14	467.8	9
Iowa	155.7	29	439.5	46	595.1	43
Kansas	187.1	40	494.5	49	681.6	48
Kentucky	170.4	32	349.3	19	519.7	34
Louisiana	172.8	34	384.5	41	557.4	39
Maine	145.9	22	371.0	34	516.9	33
Maryland	151.0	25	357.6	22	508.6	28
Massachusetts	145.7	21	345.0	15	490.7	16
Michigan	142.3	19	283.6	6	425.9	5
Minnesota	142.3	20	370.1	32	512.4	31
Mississippi	173.7	35	435.1	45	608.8	45
Missouri	127.1	16	368.5	31	495.6	20
Montana	172.5	33	334.3	13	506.8	25
Nebraska	178.0	36	453.5	47	631.5	47
Nevada	89.5	2	268.7	4	358.3	1
New Hampshire	127.0	15	360.1	25	487.1	13
New Jersey	137.1	18	370.2	33	507.4	26

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
New Mexico	214.8	45	355.6	21	570.4	40
New York	121.2	12	484.2	48	605.4	44
North Carolina	135.3	17	375.9	37	511.1	29
North Dakota	233.6	47	396.4	43	630.1	46
Ohio	107.8	7	380.0	39	487.8	15
Oklahoma	151.2	26	360.4	27	511.6	30
Oregon	179.5	37	317.6	10	497.0	21
Pennsylvania	115.7	10	302.2	8	417.9	4
Rhode Island	184.2	39	245.1	2	429.3	6
South Carolina	148.5	24	345.0	16	493.5	18
South Dakota	152.2	27	362.1	28	514.3	32
Tennessee	107.2	6	358.7	24	465.9	8
Texas	101.2	5	406.6	44	507.8	27
Utah	194.1	41	293.4	7	487.5	14
Vermont	207.1	43	381.9	40	589.1	42
Virginia	147.3	23	376.6	38	523.9	35
Washington	169.8	31	334.3	12	504.1	24
West Virginia	216.6	46	353.9	20	570.5	41
Wisconsin	114.5	9	358.5	23	473.0	11
Wyoming	209.2	44	641.2	50	850.4	50

**State +
Local
Government
Employment
Rankings
in the
Region**



Ranking Notes:

FTE = Full-Time Equivalent
1 = Lowest FTE Employees
50= Highest FTE Employees

Sources:

U.S. Census Bureau, Survey of Public Employment and Payroll (2022)

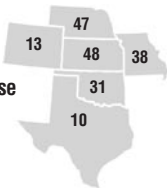
U.S. Census Bureau, 2023 Population Estimates

GENERAL PURPOSE GOVERNMENTS

Cities, Counties, Townships

State	# of GPG	Res. per unit of gov.	Rank	State	# of GPG	Res. per unit of gov.	Rank
50-State Total	38,735	8,629	--				
Alabama	529	9,657	25	Montana	182	6,224	29
Alaska	164	4,472	39	Nebraska	971	2,037	47
Arizona	106	70,107	4	Nevada	35	91,262	2
Arkansas	575	5,335	34	New Hampshire	244	5,746	32
California	539	72,292	3	New Jersey	585	15,882	19
Colorado	334	17,598	13	New Mexico	138	15,322	21
Connecticut	179	20,208	11	New York	1,582	12,371	23
Delaware	60	17,198	14	North Carolina	652	16,619	16
Florida	478	47,303	5	North Dakota	1,714	457	50
Georgia	689	16,008	18	Ohio	2,322	5,076	35
Hawaii	4	358,785	1	Oklahoma	669	6,060	31
Idaho	243	8,085	27	Oregon	276	15,338	20
Illinois	2,822	4,447	40	Pennsylvania	2,625	4,938	36
Indiana	1,662	4,129	41	Rhode Island	39	28,102	7
Iowa	1,039	3,087	42	South Carolina	317	16,951	15
Kansas	1,994	1,475	48	South Dakota	1,273	722	49
Kentucky	535	8,460	26	Tennessee	437	16,308	17
Louisiana	364	12,565	22	Texas	1,479	20,624	10
Maine	500	2,791	44	Utah	283	12,077	24
Maryland	180	34,335	6	Vermont	291	2,225	45
Massachusetts	356	19,667	12	Virginia	323	26,984	8
Michigan	1,856	5,408	33	Washington	320	24,415	9
Minnesota	2,720	2,110	46	West Virginia	286	6,189	30
Mississippi	380	7,736	28	Wisconsin	1,922	3,075	43
Missouri	1,340	4,624	38	Wyoming	122	4,787	37

Residents per unit of General Purpose Government in the Region



Rankings Note:

1 = Highest Number of Residents Served Per Unit
50 = Lowest Number of Residents Served Per Unit

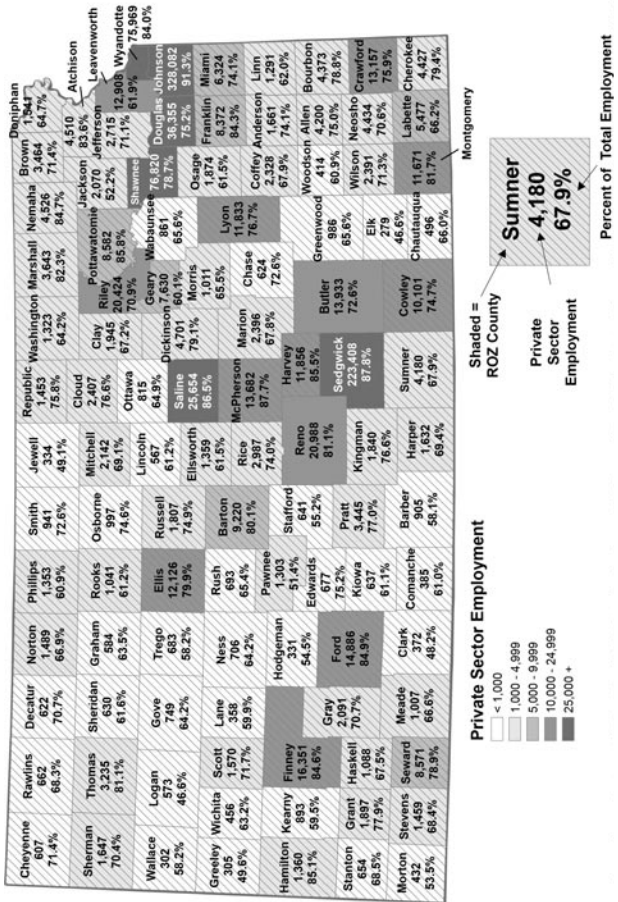
Sources:

U.S. Census Bureau, 2022 Census of Governments: Organization Component Estimates

U.S. Census Bureau, 2023 Population Estimates

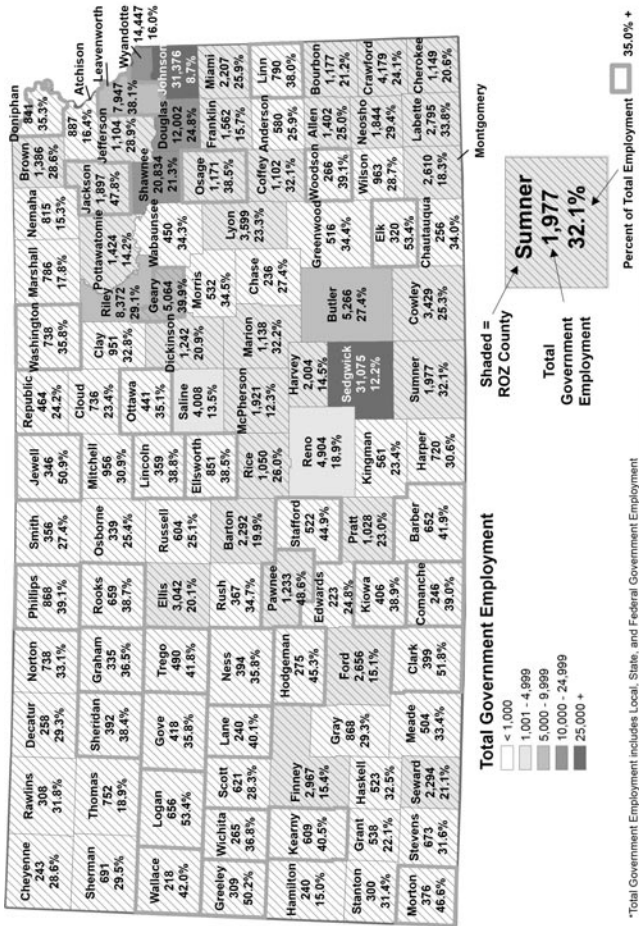
In many Kansas counties, government jobs account for more than a third and sometimes more than half of total jobs.

PRIVATE SECTOR EMPLOYMENT (KANSAS 2022)



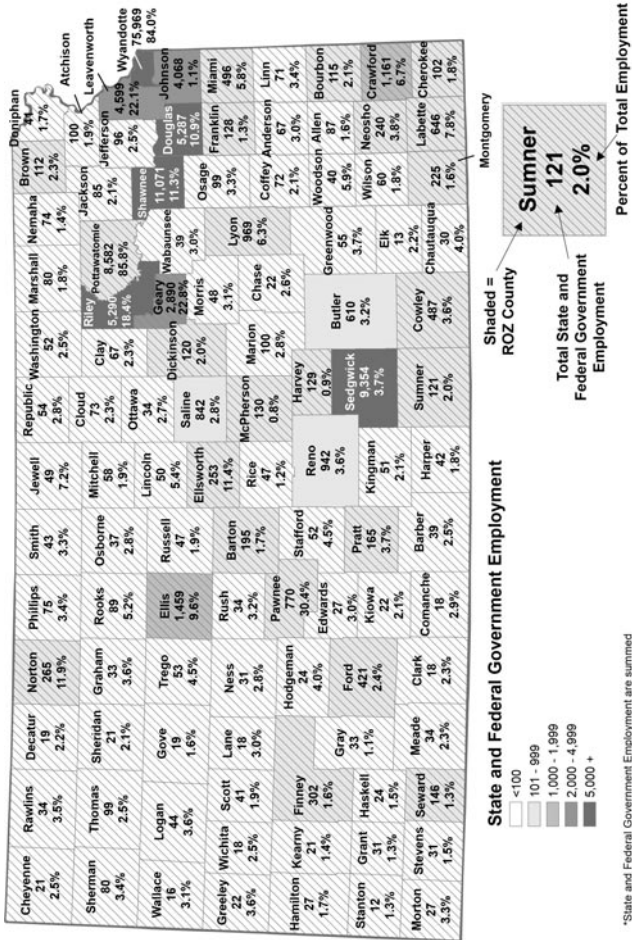
Source: Kansas Department of Labor, Labor Market Information Services and the Bureau of Labor Statistics; Quarterly Census of Employment and Wages (QCEW). Created 3/22/24

TOTAL GOVERNMENT EMPLOYMENT (KANSAS 2022)



Source: Kansas Department of Labor, Labor Market Information Services and the Bureau of Labor Statistics; Quarterly Census of Employment and Wages (QCEW). Created 3/19/24

STATE & FEDERAL GOVERNMENT EMP. (KANSAS 2022)



Source: Kansas Department of Labor, Labor Market Information Services and the Bureau of Labor Statistics; Quarterly Census of Employment and Wages (QCEW). Created 3/22/24

*State and Federal Government Employment are summed



States that adopted income taxes became less competitive.

STATES ADOPTING AN INCOME TAX (Since 1960)

Decline in Shares of 39 Remaining States

State	First Year of Tax	Population	Gross State Product	State & Local Tax Revenue
Connecticut	1991	-18%	-20%	-4%
New Jersey	1976	-26%	-21%	-3%
Ohio	1972	-37%	-47%	-27%
Rhode Island	1971	-36%	-33%	-22%
Pennsylvania	1971	-38%	-41%	-28%
Maine	1969	-25%	-23%	0%
Illinois	1969	-34%	-41%	-24%
Nebraska	1968	-30%	-19%	-17%
Michigan	1967	-35%	-57%	-46%
Indiana	1963	-29%	-38%	-32%
West Virginia	1961	-50%	-47%	-37%

Source: © 2014 An Inquiry into The Nature and Causes of the Wealth of States, Dr. Arthur B. Laffer, Stephen Moore, Rex A. Siquel, Travis H. Brown, Table 1.1. The authors said that, due to data limitations, shares of personal income were substituted for Indiana and West Virginia's shares of GSP.



Property tax, mill rate, and population changes in
Kansas' counties and largest cities

CITIES (Changes in Property Tax, Mill Rate & Population)

1997-2023

Class-A Cities	Property Tax	Mill Rate	Population*
Andover	987%	42%	176%
Arkansas City	124%	-4%	-10%
Atchison	110%	-16%	0%
Augusta	348%	69%	3%
Chanute	-31%	-70%	-7%
Coffeyville	120%	26%	-28%
Derby	847%	-16%	77%
De Soto	421%	16%	44%
Dodge City	99%	-6%	21%
El Dorado	247%	37%	-3%
Emporia	184%	26%	-4%
Fort Scott	120%	20%	-7%
Garden City	280%	30%	6%
Gardner	829%	-24%	331%
Great Bend	100%	-5%	-10%
Hays	130%	-21%	12%
Haysville	248%	-1%	28%
Hutchinson	126%	5%	1%
Independence	110%	36%	-17%
Junction City	179%	-5%	29%
Kansas City	87%	-34%	7%
Lansing	513%	37%	31%
Lawrence	392%	46%	27%
Leavenworth	44%	-43%	-6%
Leawood	319%	0%	32%
Lenexa	269%	11%	53%
Liberal	199%	82%	8%
Manhattan	351%	17%	27%
McPherson	173%	21%	3%
Merriam	206%	15%	-11%
Mission	806%	261%	2%
Newton	214%	39%	4%
Olathe	417%	-7%	78%
Ottawa	237%	1%	8%
Overland Park	465%	56%	47%
Parsons	133%	45%	-20%
Pittsburg	191%	33%	12%
Prairie Village	299%	12%	-3%
Pratt	229%	58%	0%
Roeland Park	278%	12%	-13%
Salina	159%	15%	4%
Shawnee	391%	1%	61%
Topeka	145%	13%	1%
Wellington	116%	25%	-11%
Wichita	194%	2%	20%
Winfield	106%	5%	-3%

Note: Inflation grew by 80.5% from 1997-2023 (Bureau of Labor Statistics, Midwest Urban Cities)

Sources: Kansas Dept. of Rev., U.S. Census *Actual through 2022, 2023 based on 2021-2022 change applied to 2022

COUNTIES (County-only Data per Kansas Dept. of Revenue)

1997-2023

County	Property Tax	Mill Rate	Population
Allen	380%	74%	-14%
Anderson	300%	40%	-3%
Atchison	251%	24%	-5%
Barber	245%	52%	-24%
Barton	187%	35%	-14%
Bourbon	195%	41%	-5%
Brown	253%	-9%	-16%
Butler	282%	3%	13%
Chase	136%	1%	-11%
Chautauqua	115%	18%	-24%
Cherokee	149%	6%	-16%
Cheyenne	250%	53%	-18%
Clark	84%	17%	-24%
Clay	247%	1%	-13%
Cloud	221%	21%	-13%
Coffey	154%	121%	-6%
Comanche	181%	130%	-18%
Cowley	283%	65%	-9%
Crawford	168%	25%	6%
Decatur	179%	27%	-23%
Dickinson	366%	70%	-7%
Doniphan	273%	5%	-4%
Douglas	504%	79%	27%
Edwards	125%	23%	-20%
Elk	164%	46%	-27%
Ellis	250%	18%	8%
Ellsworth	147%	19%	1%
Finney	169%	65%	4%
Ford	178%	28%	17%
Franklin	225%	8%	6%
Geary	273%	24%	40%
Gove	306%	59%	-11%
Graham	115%	5%	-26%
Grant	8%	120%	-9%
Gray	200%	17%	5%

County	Property Tax	Mill Rate	Population
Greeley	166%	114%	-32%
Greenwood	180%	64%	-27%
Hamilton	39%	74%	6%
Harper	106%	-4%	-16%
Harvey	228%	42%	-1%
Haskell	167%	247%	-10%
Hodgeman	112%	8%	-26%
Jackson	304%	38%	11%
Jefferson	223%	9%	2%
Jewell	239%	19%	-28%
Johnson	335%	15%	48%
Kearny	105%	356%	-9%
Kingman	220%	83%	-17%
Kiowa	154%	52%	-31%
Labette	189%	65%	-15%
Lane	169%	37%	-30%
Leavenworth	391%	26%	18%
Lincoln	269%	32%	-13%
Linn	221%	41%	9%
Logan	256%	45%	-12%
Lyon	245%	31%	-5%
Marion	354%	87%	119%
Marshall	235%	0%	5%
McPherson	171%	6%	-65%
Meade	197%	74%	-11%
Miami	258%	-12%	35%
Mitchell	425%	104%	-18%
Montgomery	188%	30%	-18%
Morris	271%	56%	-14%
Morton	60%	247%	-25%
Nemaha	239%	-12%	-1%
Neosho	217%	41%	-8%
Ness	162%	33%	-27%
Norton	116%	-7%	-8%
Osage	439%	113%	-7%
Osborne	257%	42%	-27%
Ottawa	238%	28%	0%
Pawnee	165%	36%	-16%

County	Property Tax	Mill Rate	Population
Phillips	208%	71%	-22%
Pottawatomie	200%	20%	44%
Pratt	269%	33%	-6%
Rawlins	136%	-14%	-23%
Reno	227%	62%	-2%
Republic	166%	4%	-25%
Rice	77%	-32%	-11%
Riley	327%	17%	10%
Rooks	109%	-9%	-16%
Rush	121%	28%	-18%
Russell	151%	25%	-12%
Saline	377%	120%	3%
Scott	275%	81%	-1%
Sedgwick	163%	-4%	20%
Seward	105%	58%	5%
Shawnee	204%	31%	5%
Sheridan	149%	-2%	-12%
Sherman	229%	54%	-11%
Smith	267%	46%	-22%
Stafford	148%	20%	-23%
Stanton	61%	248%	-18%
Stevens	41%	284%	-5%
Sumner	168%	3%	-17%
Thomas	287%	64%	-4%
Trego	145%	-1%	-18%
Wabaunsee	308%	47%	6%
Wallace	294%	129%	-17%
Washington	206%	-13%	-17%
Wichita	174%	34%	-23%
Wilson	165%	23%	-19%
Woodson	202%	59%	-22%
Wyandotte	301%	36%	8%
All Counties	221%	N/A	11%

Note: Inflation grew by 80.5% from 1997-2023 (Bureau of Labor Statistics, Midwest Urban Cities)
Sources: Kansas Department of Revenue, U.S. Census Bureau



Wichita and Iola represent Kansas among the country's highest respective urban and rural tax rates.

U.S. PROPERTY TAX (Urban Homestead Payable 2022)

\$150,000 Property without Assessment Limits

Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	4,810	3.206%
2	New Jersey	Newark	4,800	3.200%
3	Connecticut	Bridgeport	4,562	3.042%
4	Illinois	Aurora*	4,370	2.913%
5	Oregon	Portland	3,882	2.588%
6	Wisconsin	Milwaukee	3,260	2.173%
7	Maryland	Baltimore	3,199	2.133%
8	Nebraska	Omaha	3,009	2.006%
9	Iowa	Des Moines	2,873	1.915%
10	New Hampshire	Manchester	2,629	1.753%
11	Vermont	Burlington	2,589	1.726%
12	Ohio	Columbus	2,421	1.614%
13	Texas	Houston	2,186	1.457%
14	New York	Buffalo*	2,158	1.439%
15	South Dakota	Sioux Falls	2,022	1.348%
16	New Mexico	Albuquerque	2,003	1.336%
17	Mississippi	Jackson	2,000	1.333%
18	Missouri	Kansas City	1,990	1.327%
19	Illinois	Chicago*	1,955	1.303%
20	Delaware	Wilmington	1,880	1.254%
21	New York	New York City*	1,828	1.219%
22	Oklahoma	Oklahoma City	1,823	1.216%
23	North Dakota	Fargo	1,817	1.212%
24	Alaska	Anchorage	1,786	1.191%
25	Kansas	Wichita	1,743	1.162%
26	Nevada	Las Vegas	1,701	1.134%
27	Kentucky	Louisville	1,693	1.129%
28	California	Los Angeles	1,667	1.111%
29	Indiana	Indianapolis	1,655	1.104%
30	Minnesota	Minneapolis	1,641	1.094%

Rank	State	City	Net Tax	ETR
31	Florida	Jacksonville	1,632	1.088%
32	Arizona	Phoenix	1,631	1.088%
33	Arkansas	Little Rock	1,630	1.087%
34	Maine	Portland	1,553	1.035%
35	Montana	Billings	1,399	0.932%
36	Virginia	Virginia Beach	1,328	0.885%
37	Pennsylvania	Philadelphia	1,314	0.876%
38	West Virginia	Charleston	1,271	0.847%
39	Tennessee	Nashville	1,220	0.814%
40	Rhode Island	Providence	1,218	0.812%
41	Washington	Seattle	1,176	0.784%
42	North Carolina	Charlotte	1,076	0.717%
43	Alabama	Birmingham	1,032	0.688%
44	Louisiana	New Orleans	969	0.646%
45	Wyoming	Cheyenne	967	0.645%
46	Utah	Salt Lake City	865	0.577%
47	Colorado	Denver	778	0.519%
48	South Carolina	Charleston	662	0.442%
49	Idaho	Boise	645	0.430%
50	DC	Washington	574	0.383%
51	Georgia	Atlanta	428	0.286%
52	Hawaii	Honolulu	300	0.200%
53	Massachusetts	Boston	147	0.098%
Average			1,882	1.255%

Notes:

*Illinois and New York have two cities included in this table because the tax systems in Chicago and New York City are significantly different from the rest of the state.

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The study uses effective tax rates (ETRs) given their ability to capture “the effects of all statutory tax provisions as well as the effects of local assessment practices...[giving them] the virtue of allowing more meaningful comparisons across states and property types” (Lincoln Land Institute and Minnesota Center for Fiscal Excellence 47).

U.S. PROPERTY TAX (Urban Commercial Payable 2022)

\$1 Million-Valued Property (\$200,000 Fixtures)

Rank	State	City	Net Tax	ETR
1	Illinois	Chicago*	48,061	4.005%
2	Michigan	Detroit	46,939	3.912%
3	Rhode Island	Providence	40,034	3.336%
4	Connecticut	Bridgeport	36,498	3.042%
5	Iowa	Des Moines	34,265	2.855%
6	Missouri	Kansas City	34,209	2.851%
7	Illinois	Aurora*	32,787	2.732%
8	Mississippi	Jackson	32,786	2.732%
9	Indiana	Indianapolis	32,602	2.717%
10	New Jersey	Newark	32,003	2.667%
11	Maryland	Baltimore	31,595	2.633%
12	Oregon	Portland	31,052	2.588%
13	Kansas	Wichita	30,822	2.568%
14	Minnesota	Minneapolis	29,405	2.450%
15	Wisconsin	Milwaukee	28,530	2.377%
16	Colorado	Denver	25,642	2.137%
17	Texas	Houston	25,174	2.098%
18	Nebraska	Omaha	24,534	2.045%
19	Vermont	Burlington	24,264	2.022%
20	Louisiana	New Orleans	23,748	1.979%
21	Arizona	Phoenix	22,787	1.899%
22	Ohio	Columbus	22,730	1.894%
23	West Virginia	Charleston	22,276	1.856%
24	Pennsylvania	Philadelphia	21,945	1.829%
25	New York	Buffalo*	21,373	1.781%
26	South Carolina	Charleston	21,370	1.781%
27	Massachusetts	Boston	21,359	1.780%
28	New Mexico	Albuquerque	19,582	1.632%
29	Georgia	Atlanta	18,511	1.543%
30	Florida	Jacksonville	18,311	1.526%
31	Alaska	Anchorage	17,918	1.493%
32	New Hampshire	Manchester	17,529	1.461%
33	New York	New York City*	17,036	1.420%

Rank	State	City	Net Tax	ETR
34	Arkansas	Little Rock	16,899	1.408%
35	Oklahoma	Oklahoma City	16,174	1.348%
36	Kentucky	Louisville	16,111	1.343%
37	Alabama	Birmingham	15,728	1.311%
38	South Dakota	Sioux Falls	15,370	1.281%
39	Tennessee	Nashville	14,968	1.247%
40	Maine	Portland	14,904	1.242%
41	DC	Washington	14,289	1.191%
42	California	Los Angeles	13,986	1.166%
43	Nevada	Las Vegas	13,572	1.131%
44	Delaware	Wilmington	13,557	1.130%
45	North Dakota	Fargo	13,462	1.122%
46	Montana	Billings	13,130	1.094%
47	Utah	Salt Lake City	12,033	1.003%
48	Virginia	Virginia Beach	11,221	0.935%
49	Hawaii	Honolulu	10,875	0.906%
50	Washington	Seattle	9,515	0.793%
51	North Carolina	Charlotte	9,103	0.759%
52	Idaho	Boise	7,938	0.661%
53	Wyoming	Cheyenne	7,200	0.600%
Average			22,032	1.836%

Notes:

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U.S. PROPERTY TAX (Urban Industrial Payable 2022)

**\$1 Million-Valued Property (50% Personal Property)
(\$500,000 M&E, \$400,000 Inventory, \$100,000 Fixtures)**

Rank	State	City	Net Tax	ETR
1	Mississippi	Jackson	55,879	2.794%
2	Illinois	Chicago*	48,584	2.429%
3	Indiana	Indianapolis	46,574	2.329%
4	Michigan	Detroit	46,520	2.326%
5	South Carolina	Charleston	46,367	2.318%
6	Missouri	Kansas City	45,177	2.259%
7	Texas	Houston	42,003	2.100%
8	Oregon	Portland	41,403	2.070%
9	Louisiana	New Orleans	40,633	2.032%
10	West Virginia	Charleston	37,651	1.883%
11	Rhode Island	Providence	34,694	1.735%
12	Colorado	Denver	34,298	1.715%
13	Nebraska	Omaha	33,499	1.675%
14	Connecticut	Bridgeport	33,457	1.673%
15	Arizona	Phoenix	33,190	1.660%
16	Iowa	Des Moines	32,857	1.643%
17	Illinois	Aurora*	32,787	1.639%
18	New Jersey	Newark	32,003	1.600%
19	Alaska	Anchorage	31,390	1.569%
20	Oklahoma	Oklahoma City	29,113	1.456%
21	Georgia	Atlanta	28,266	1.413%
22	Arkansas	Little Rock	28,179	1.409%
23	Minnesota	Minneapolis	27,997	1.400%
24	Kansas	Wichita	27,944	1.397%
25	Vermont	Burlington	27,835	1.392%
26	DC	Washington	27,039	1.352%
27	New Mexico	Albuquerque	26,823	1.341%
28	Wisconsin	Milwaukee	26,146	1.307%
29	Maryland	Baltimore	26,003	1.300%
30	Florida	Jacksonville	24,851	1.243%
31	Ohio	Columbus	24,297	1.215%
32	Alabama	Birmingham	23,467	1.173%

Rank	State	City	Net Tax	ETR
33	Tennessee	Nashville	22,778	1.139%
34	Pennsylvania	Philadelphia	21,945	1.097%
35	New York	Buffalo*	21,373	1.069%
36	Massachusetts	Boston	21,359	1.068%
37	California	Los Angeles	18,648	0.932%
38	Nevada	Las Vegas	18,161	0.908%
39	New Hampshire	Manchester	17,529	0.876%
40	Utah	Salt Lake City	16,248	0.812%
41	Montana	Billings	16,105	0.805%
42	South Dakota	Sioux Falls	15,370	0.769%
43	Wyoming	Cheyenne	15,190	0.760%
44	Kentucky	Louisville	15,119	0.756%
45	Maine	Portland	13,662	0.683%
46	Delaware	Wilmington	13,557	0.678%
47	North Dakota	Fargo	13,462	0.673%
48	North Carolina	Charlotte	12,963	0.648%
49	Washington	Seattle	12,863	0.643%
50	New York	New York City*	11,708	0.585%
51	Idaho	Boise	10,974	0.549%
52	Hawaii	Honolulu	10,875	0.544%
53	Virginia	Virginia Beach	9,621	0.481%
Average			26,914	1.346%

Notes:

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U.S. PROPERTY TAX (Rural Homestead Payable 2022)

\$150,000-Valued Property

Rank	State	City	Net Tax	ETR
1	New York	Warsaw	4,117	2.744%
2	New Jersey	Maurice River Twp	4,027	2.685%
3	Nebraska	Sidney	3,372	2.248%
4	Kansas	Iola	3,313	2.209%
5	Illinois	Galena	3,288	2.192%
6	Massachusetts	Adams	3,039	2.026%
7	Maine	Rockland	3,034	2.023%
8	Vermont	Hartford	2,951	1.968%
9	Michigan	Manistique	2,921	1.947%
10	Iowa	Hampton	2,864	1.909%
11	Wisconsin	Rice Lake	2,833	1.889%
12	New Hampshire	Lancaster	2,769	1.846%
13	Rhode Island	Hopkinton	2,734	1.823%
14	Pennsylvania	Ridgway	2,722	1.815%
15	South Dakota	Vermillion	2,699	1.799%
16	Georgia	Fitzgerald	2,371	1.580%
17	Ohio	Bryan	2,324	1.549%
18	Maryland	Denton	2,291	1.527%
19	Florida	Moore Haven	2,182	1.455%
20	Connecticut	Litchfield	2,167	1.445%
21	Minnesota	Glencoe	2,009	1.339%
22	North Dakota	Devils Lake	1,997	1.331%
23	Nevada	Fallon	1,905	1.270%
24	Texas	Fort Stockton	1,765	1.176%
25	Mississippi	Philadelphia	1,744	1.163%
26	Oregon	Tillamook	1,730	1.153%
27	Montana	Glasgow	1,712	1.142%
28	Alaska	Ketchikan	1,657	1.104%
29	North Carolina	Edenton	1,616	1.077%
30	Kentucky	Morehead	1,597	1.065%
31	Washington	Okanogan	1,551	1.034%
32	California	Yreka	1,496	0.998%
33	Missouri	Boonville	1,400	0.933%

Rank	State	City	Net Tax	ETR
34	Oklahoma	Mangum	1,383	0.922%
35	Indiana	North Vernon	1,352	0.901%
36	South Carolina	Mullins	1,252	0.835%
37	Wyoming	Worland	1,063	0.709%
38	New Mexico	Santa Rosa	1,016	0.677%
39	Colorado	Walsenburg	966	0.644%
40	Virginia	Wise	959	0.639%
41	Arizona	Safford	924	0.616%
42	Utah	Richfield	880	0.587%
43	Tennessee	Savannah	841	0.560%
44	Arkansas	Pocahontas	830	0.553%
45	West Virginia	Elkins	757	0.505%
46	Delaware	Georgetown	694	0.463%
47	Louisiana	Natchitoches	658	0.439%
48	Alabama	Monroeville	589	0.393%
49	Idaho	Saint Anthony	574	0.383%
50	Hawaii	Kauai	75	0.050%
	Average		1,900	1.267%

Note: Rural cities chosen for this study largely have populations between 2,500-10,000, are designated as "county seats," and are classified as rural areas by the U.S. Department of Agriculture.

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U.S. PROPERTY TAX (Rural Commercial Payable 2022)

\$1 Million-Valued Property (\$200,000 Fixtures)

Rank	State	City	Net Tax	ETR
1	Kansas	Iola	47,467	3.956%
2	Iowa	Hampton	44,086	3.674%
3	Indiana	North Vernon	35,970	2.998%
4	South Carolina	Mullins	35,332	2.944%
5	Michigan	Manistique	35,225	2.935%
6	Colorado	Walsenburg	31,413	2.618%
7	Minnesota	Glencoe	30,170	2.514%
8	Maine	Rockland	29,124	2.427%
9	New York	Warsaw	27,444	2.287%
10	Nebraska	Sidney	27,088	2.257%
11	New Jersey	Maurice River Twp	26,845	2.237%
12	Vermont	Hartford	25,849	2.154%
13	Wisconsin	Rice Lake	25,352	2.113%
14	Illinois	Galena	24,996	2.083%
15	Texas	Fort Stockton	24,879	2.073%
16	Maryland	Denton	24,610	2.051%
17	Missouri	Boonville	24,590	2.049%
18	Mississippi	Philadelphia	24,532	2.044%
19	Florida	Moore Haven	24,396	2.033%
20	Rhode Island	Hopkinton	21,936	1.828%
21	Connecticut	Litchfield	21,180	1.765%
22	Georgia	Fitzgerald	20,733	1.728%
23	Massachusetts	Adams	20,263	1.689%
24	Ohio	Bryan	18,721	1.560%
25	New Hampshire	Lancaster	18,460	1.538%
26	Pennsylvania	Ridgway	18,146	1.512%
27	Montana	Glasgow	18,117	1.510%
28	South Dakota	Vermillion	15,828	1.319%
29	Louisiana	Natchitoches	15,675	1.306%
30	Nevada	Fallon	15,226	1.269%
31	North Dakota	Devils Lake	14,791	1.233%
32	Kentucky	Morehead	13,948	1.162%
33	Oregon	Tillamook	13,837	1.153%

Rank	State	City	Net Tax	ETR
34	Alaska	Ketchikan	13,110	1.092%
35	North Carolina	Edenton	13,103	1.092%
36	West Virginia	Elkins	12,979	1.082%
37	Washington	Okanogan	12,911	1.076%
38	California	Yreka	12,558	1.046%
39	Utah	Richfield	11,950	0.996%
40	Oklahoma	Mangum	11,386	0.949%
41	Arizona	Safford	11,261	0.938%
42	Tennessee	Savannah	10,624	0.885%
43	Alabama	Monroeville	10,511	0.876%
44	Virginia	Wise	10,175	0.848%
45	New Mexico	Santa Rosa	9,927	0.827%
46	Arkansas	Pocahontas	9,828	0.819%
47	Idaho	Saint Anthony	8,881	0.740%
48	Hawaii	Kauai	8,100	0.675%
49	Wyoming	Worland	7,901	0.658%
50	Delaware	Georgetown	5,642	0.470%
	Average		19,941	1.662%

Note: Rural cities chosen for this study largely have populations between 2,500-10,000, are designated as "county seats," and are classified as rural areas by the U.S. Department of Agriculture.

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The study uses effective tax rates (ETRs) given their ability to capture "the effects of all statutory tax provisions as well as the effects of local assessment practices...[giving them] the virtue of allowing more meaningful comparisons across states and property types" (Lincoln Land Institute and Minnesota Center for Fiscal Excellence 47).

U.S. PROPERTY TAX (Rural Industrial Payable 2022)

\$1 Million-Valued Property (50% Personal Property)
(\$500,000 M&E, \$400,000 Inventory, \$100,000 Fixtures)

Rank	State	City	Net Tax	ETR
1	South Carolina	Mullins	77,949	3.897%
2	Indiana	North Vernon	47,970	2.399%
3	Kansas	Iola	42,608	2.130%
4	Colorado	Walsenburg	41,884	2.094%
5	Texas	Fort Stockton	41,492	2.075%
6	Mississippi	Philadelphia	40,887	2.044%
7	Nebraska	Sidney	36,786	1.839%
8	Missouri	Boonville	33,574	1.679%
9	Michigan	Manistique	33,535	1.677%
10	Florida	Moore Haven	32,837	1.642%
11	Georgia	Fitzgerald	30,702	1.535%
12	Minnesota	Glencoe	30,170	1.508%
13	New York	Warsaw	27,444	1.372%
14	Louisiana	Natchitoches	27,066	1.353%
15	New Jersey	Maurice River Twp	26,845	1.342%
16	Maine	Rockland	26,697	1.335%
17	Vermont	Hartford	25,849	1.292%
18	Iowa	Hampton	25,572	1.279%
19	Illinois	Galena	24,996	1.250%
20	Wisconsin	Rice Lake	23,233	1.162%
21	Oklahoma	Mangum	21,959	1.098%
22	Montana	Glasgow	21,843	1.092%
23	West Virginia	Elkins	21,631	1.082%
24	Maryland	Denton	20,660	1.033%
25	Nevada	Fallon	20,350	1.017%
26	Massachusetts	Adams	20,263	1.013%
27	Rhode Island	Hopkinton	20,083	1.004%
28	Ohio	Bryan	19,564	0.978%
29	Connecticut	Litchfield	19,304	0.965%
30	New Hampshire	Lancaster	18,460	0.923%
31	Oregon	Tillamook	18,450	0.922%
32	Pennsylvania	Ridgway	18,146	0.907%

Rank	State	City	Net Tax	ETR
33	Washington	Okanogan	18,050	0.902%
34	Arizona	Safford	17,961	0.898%
35	Alaska	Ketchikan	17,830	0.891%
36	North Carolina	Edenton	17,763	0.888%
37	Tennessee	Savannah	17,248	0.862%
38	California	Yreka	16,744	0.837%
39	Utah	Richfield	16,331	0.817%
40	Arkansas	Pocahontas	16,309	0.815%
41	South Dakota	Vermillion	15,828	0.791%
42	Virginia	Wise	15,575	0.779%
43	North Dakota	Devils Lake	14,791	0.740%
44	Wyoming	Worland	14,012	0.701%
45	New Mexico	Santa Rosa	13,636	0.682%
46	Alabama	Monroeville	13,120	0.656%
47	Kentucky	Morehead	13,016	0.651%
48	Idaho	Saint Anthony	12,785	0.639%
49	Hawaii	Kauai	8,100	0.405%
50	Delaware	Georgetown	5,642	0.282%
	Average		24,071	1.204%

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