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Laura Kelly, Governor

## MEMORANDUM

TO: Governor's Council on Tax Reform

FROM: Mark A. Burghart  
Secretary of Revenue

RE: November 2021 Receipts

DATE: December 17, 2021

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Total tax-only receipts were \$626.8 million for November 2021 which was \$18.9 million or 3.1% above the newly revised estimate and \$70.0 million or 12.6% above November 2020 receipts. See Attachment A. The performances of the four major tax sources which account for 94% of total tax-only receipts are summarized as follows:

- individual income tax receipts at \$288.9 million were \$4.6 million below the estimate, but \$13.5 million or 4.9% above November 2020; withholding tax receipts continue to remain stable during the pandemic.
- corporate income tax receipts were \$5.4 million or 64.1% above the estimate of \$8.4 million and \$8.5 million or 165.5% above November 2020; corporate income tax estimated payments are up suggesting that corporations expect to have a profitable 2021; the Bureau of Economic Analysis of the United States Department of Commerce reports that the 2<sup>nd</sup> and 3<sup>rd</sup> Quarters of 2021 were the most profitable ever.
- retail sales tax at \$223.6 million was \$6.6 million or 3.0% above the estimate and \$21.9 million or 10.9% above November 2020 receipts; this was the eighth month in a row where such receipts topped \$220.0 million.
- compensating use tax receipts at \$61.8 million were \$1.9 million or 3.2% above the estimate and \$12.6 million or 25.7% above November 2021; the enhanced receipts are in part attributable to collections from marketplace facilitators estimated to be in the range of \$7.5-8.0 million; SGF receipts from marketplace facilitators for July-October were \$31.2 million. The original fiscal note for the marketplace facilitator provision was \$35.5 million for all of FY 2022.

**FY 2022 State General Fund Receipts**  
**Final Report: November 2021**

<b>Revenue Source</b>	<b>FY 2022 November Estimate</b>	<b>FY 2022 November Actual</b>	<b>Dollar Change From Estimate</b>	<b>Percent Change From Estimate</b>	<b>FY 2021 November Actual</b>	<b>Dollar Change From Prior FY Month</b>	<b>Percent Change From Prior FY Month</b>
<b>Income Taxes:</b>							
Individual	\$293,526,290	\$288,911,942	(\$4,614,348)	(1.6) %	\$275,431,758	\$13,480,183	4.9 %
Corporation	8,351,878	13,702,198	5,350,320	64.1	5,161,022	8,541,176	165.5
Financial Institutions	130,969	323,162	192,193	146.7	603,705	(280,542)	(46.5)
<b>Total</b>	<b>\$302,009,137</b>	<b>\$302,937,302</b>	<b>\$928,165</b>	<b>0.3 %</b>	<b>\$281,196,485</b>	<b>\$21,740,817</b>	<b>7.7 %</b>
<b>Sales &amp; Use Taxes:</b>							
Retail Sales	\$217,008,436	\$223,595,985	\$6,587,550	3.0 %	\$201,705,376	\$21,890,609	10.9 %
Compensating Use	59,892,004	61,789,771	1,897,767	3.2	49,151,787	12,637,984	25.7
<b>Total</b>	<b>\$276,900,440</b>	<b>\$285,385,757</b>	<b>\$8,485,317</b>	<b>3.1 %</b>	<b>\$250,857,163</b>	<b>\$34,528,594</b>	<b>13.8 %</b>
<b>Other Excise Taxes:</b>							
Cigarette	\$9,162,709	\$10,314,360	\$1,151,650	12.6 %	\$8,648,090	\$1,666,269	19.3 %
Tobacco Products	870,094	832,223	(37,871)	(4.4)	835,119	(2,896)	(0.3)
Liquor Gallonage	2,062,422	2,253,133	190,710	9.2	1,992,768	260,364	13.1
Liquor Enforcement	6,969,157	6,199,336	(769,822)	(11.0)	6,118,920	80,415	1.3
Liquor Drink	1,071,585	1,232,603	161,018	15.0	829,323	403,280	48.6
Gas Severance	1,453,221	1,708,402	255,181	17.6	251,914	1,456,488	578.2
Oil Severance	3,353,463	2,922,289	(431,174)	(12.9)	1,510,887	1,411,402	93.4
<b>Total</b>	<b>\$24,942,652</b>	<b>\$25,462,345</b>	<b>\$519,694</b>	<b>2.1 %</b>	<b>\$20,187,023</b>	<b>\$5,275,323</b>	<b>26.1 %</b>
<b>Subtotal - KDOR Tax Collections</b>	<b>\$603,852,228</b>	<b>\$613,785,404</b>	<b>\$9,933,176</b>	<b>1.6 %</b>	<b>\$552,240,671</b>	<b>\$61,544,734</b>	<b>11.1 %</b>
<b>Other Taxes:</b>							
Insurance Premiums	\$2,391,294	\$11,594,695	\$9,203,400	384.9 %	\$3,045,135	\$8,549,560	280.8 %
Motor Carrier	1,236,116	1,006,881	(229,235)	(18.5)	1,173,145	(166,264)	(14.2)
Corporate Franchise	96,833	74,082	(22,751)	(23.5)	69,459	4,623	6.7
Miscellaneous	328,926	383,129	54,203	16.5	226,122	157,007	69.4
<b>Total</b>	<b>\$4,053,169</b>	<b>\$13,058,787</b>	<b>\$9,005,618</b>	<b>222.2 %</b>	<b>\$4,513,861</b>	<b>\$8,544,926</b>	<b>189.3 %</b>
<b>Total Taxes</b>	<b>\$607,905,398</b>	<b>\$626,844,191</b>	<b>\$18,938,793</b>	<b>3.1 %</b>	<b>\$556,754,532</b>	<b>\$70,089,659</b>	<b>12.6 %</b>
<i>% of Total Received:</i>			103.1%			112.6%	
<b>Other Revenues &amp; Receipts:</b>							
Interest	\$207,163	\$72,228	(\$134,935)	(65.1) %	\$50,951	\$21,277	41.8 %
Net Transfers & Other Receipts	(67,052,685)	(67,611,777)	(559,092)	(0.8)	(1,277,364)	(66,334,413)	(5,193.1)
Agency Earnings	8,619,448	9,517,795	898,347	10.4	10,092,582	(574,787)	(5.7)
<b>Total</b>	<b>(\$58,226,074)</b>	<b>(\$58,021,754)</b>	<b>\$204,320</b>	<b>0.4 %</b>	<b>\$8,866,170</b>	<b>(\$66,887,924)</b>	<b>(754.4) %</b>
<b>Total Receipts</b>	<b>\$549,679,324</b>	<b>\$568,822,437</b>	<b>\$19,143,113</b>	<b>3.5 %</b>	<b>\$565,620,701</b>	<b>\$3,201,736</b>	<b>0.6 %</b>
<i>% of Total Received:</i>			103.5%			100.6%	

## FY 2022 State General Fund Receipts

Final Report: November 2021

Revenue Source	FY 2022 Cumulative Estimate	FY 2022 Cumulative Actual	Dollar Change From Estimate	Percent Change From Estimate	FY 2021 Cumulative Actual	Dollar Change From Prior FY	Percent Change From Prior FY
<b>Income Taxes:</b>							
Individual	\$1,560,000,000	\$1,555,385,652	(\$4,614,348)	(0.3) %	\$1,808,171,137	(\$252,785,485)	(14.0) %
Corporation	245,000,000	250,350,320	5,350,320	2.2	198,077,504	52,272,816	26.4
Financial Institutions	14,100,000	14,292,193	192,193	1.4	21,857,799	(7,565,605)	(34.6)
<b>Total</b>	<b>\$1,819,100,000</b>	<b>\$1,820,028,165</b>	<b>\$928,165</b>	<b>0.1 %</b>	<b>\$2,028,106,440</b>	<b>(\$208,078,275)</b>	<b>(10.3) %</b>
<b>Sales &amp; Use Taxes:</b>							
Retail Sales	\$1,130,000,000	\$1,136,587,550	\$6,587,550	0.6 %	\$1,033,977,230	\$102,610,319	9.9 %
Compensating Use	306,000,000	307,897,767	1,897,767	0.6	241,127,336	66,770,431	27.7
<b>Total</b>	<b>\$1,436,000,000</b>	<b>\$1,444,485,317</b>	<b>\$8,485,317</b>	<b>0.6 %</b>	<b>\$1,275,104,566</b>	<b>\$169,380,750</b>	<b>13.3 %</b>
<b>Other Excise Taxes:</b>							
Cigarette	\$47,600,000	\$48,751,650	\$1,151,650	2.4 %	\$49,647,829	(\$896,179)	(1.8) %
Tobacco Products	4,350,000	4,312,129	(37,871)	(0.9)	4,155,299	156,830	3.8
Liquor Gallonage	10,300,000	10,490,710	190,710	1.9	10,841,466	(350,755)	(3.2)
Liquor Enforcement	35,000,000	34,230,178	(769,822)	(2.2)	34,247,081	(16,902)	(0.0)
Liquor Drink	5,500,000	5,661,018	161,018	2.9	3,954,129	1,706,889	43.2
Gas Severance	5,800,000	6,055,181	255,181	4.4	(680,126)	6,735,307	990.3
Oil Severance	12,100,000	11,668,826	(431,174)	(3.6)	3,202,339	8,466,487	264.4
<b>Total</b>	<b>\$120,650,000</b>	<b>\$121,169,694</b>	<b>\$519,694</b>	<b>0.4 %</b>	<b>\$105,368,017</b>	<b>\$15,801,677</b>	<b>15.0 %</b>
<b>Subtotal - KDOR Tax Collections</b>	<b>\$3,375,750,000</b>	<b>\$3,385,683,176</b>	<b>\$9,933,176</b>	<b>0.3 %</b>	<b>\$3,408,579,024</b>	<b>(\$22,895,848)</b>	<b>(0.7) %</b>
<b>Other Taxes:</b>							
Insurance Premiums	(\$4,900,000)	\$4,303,400	\$9,203,400	187.8 %	(\$10,249,075)	\$14,552,476	142.0 %
Motor Carrier	5,000,000	4,770,765	(229,235)	(4.6)	4,522,586	248,179	5.5
Corporate Franchise	1,000,000	977,249	(22,751)	(2.3)	2,416,741	(1,439,492)	(59.6)
Miscellaneous	1,820,000	1,874,203	54,203	3.0	1,279,526	594,677	46.5
<b>Total</b>	<b>\$2,920,000</b>	<b>\$11,925,618</b>	<b>\$9,005,618</b>	<b>308.4 %</b>	<b>(\$2,030,223)</b>	<b>\$13,955,840</b>	<b>687.4 %</b>
<b>Total Taxes</b>	<b>\$3,378,670,000</b>	<b>\$3,397,608,793</b>	<b>\$18,938,793</b>	<b>0.6 %</b>	<b>\$3,406,548,801</b>	<b>(\$8,940,008)</b>	<b>(0.3) %</b>
<i>% of Total Received:</i>			100.6%			99.7%	
<b>Other Revenues &amp; Receipts:</b>							
Interest	\$1,450,000	\$1,315,065	(\$134,935)	(9.3) %	\$6,762,926	(\$5,447,861)	(80.6) %
Net Transfers & Other Receipts	(106,900,000)	(107,459,092)	(559,092)	(0.5)	(77,680,394)	(29,778,698)	(38.3)
Agency Earnings	35,110,000	36,008,347	898,347	2.6	36,629,063	(620,716)	(1.7)
<b>Total</b>	<b>(\$70,340,000)</b>	<b>(\$70,135,680)</b>	<b>\$204,320</b>	<b>0.3 %</b>	<b>(\$34,288,405)</b>	<b>(\$35,847,275)</b>	<b>(104.5) %</b>
<b>Total Receipts</b>	<b>\$3,308,330,000</b>	<b>\$3,327,473,113</b>	<b>\$19,143,113</b>	<b>0.6 %</b>	<b>\$3,372,260,396</b>	<b>(\$44,787,282)</b>	<b>(1.3) %</b>
<i>% of Total Received:</i>			100.6%			98.7%	