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Taxation

T-5 Selected Tax Rate Comparisons

The following tables compare selected tax rates and tax bases with those of selected nearby states.

Individual Income Tax

	Federal IRC Starting Point	Tax Rate Range (%)	No. of Bracket	Bracket Range (\$)	Personal Exemption Single	Personal Exemption Married	Personal Exemption Dependent
Kansas	Adjusted Gross Income	2.7-4.8*	2	15,000	2,250	4,500	2,250
Missouri	Adjusted Gross Income	1.5-6.0	10	1,000-9,001	2,100	4,200	1,200
Nebraska	Adjusted Gross Income	2.46-6.84	4	3,000-29,000	128 (credit)	256 (credit)	128 (credit)
Oklahoma	Adjusted Gross Income	0.5-5.25	7	1,000-8,701	1,000	2,000	1,000
Colorado	Taxable Income	4.63	1	Flat Rate	3,950	7,900	3,950
Iowa	Adjusted Gross Income	0.36-8.98	9	1,515-68,175	40 (credit)	80 (credit)	40 (credit)
Arkansas	No Relation to Federal IRC	1.0-7.0	6	4,199-34,600	26 (credit)	52 (credit)	26 (credit)
Texas	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Federation of Tax Administrators, as of January 1, 2014

* 2013 enacted legislation provides for phased rate reductions to 2.3 and 3.9% by TY 2018 and further reductions on a revenues-based formula beginning in TY 2019.

Corporate Income Tax

	Tax Rate (percent)	Number of Brackets	Bracket Range (dollars)	Apportionment Method
Kansas	4	1	Flat Rate	Three factor
Missouri	6.25	1	Flat Rate	Three factor
Nebraska	5.58-7.81	2	100000	Sales
Oklahoma	6	1	Flat Rate	Three factor
Colorado	4.63	1	Flat Rate	Sales
Iowa	6.0-12.0	4	25,000-250,001	Sales
Arkansas	1.0-6.5	6	3,000-100,001	Double Weighted Sales
Texas*	N/A	N/A	N/A	Sales

Source: Federation of Tax Administrators, as of January 1, 2014

*Texas imposes a franchise tax on entities with more than \$1,030,000 total revenues at a rate of 1%, or 0.5% for entities primarily engaged in retail or wholesale trade, on lesser of 70% of total revenues or 100% of gross receipts after deductions for either compensation or cost of goods sold.

Sales Tax

	Rate (percent)	Food	Non-prescription Drugs
Kansas	6.15		
Missouri	4.225	1.225	
Nebraska	5.5	Exempt	
Oklahoma	4.5		
Colorado	2.9	Exempt	
Iowa	6	Exempt	
Arkansas	6.5	1.5	
Texas	6.25	Exempt	Exempt

Source: Federation of Tax Administrators, as of January 1, 2014

Motor Fuel Tax

	Gasoline*	Diesel Fuel*
Kansas	25.03	27.03
Missouri	17.3	17.3
Nebraska	27.3	26.7
Oklahoma	17	14
Colorado	22	20.5
Iowa	22	23.5
Arkansas	21.8	22.8
Texas	20	20

Source: Federation of Tax Administrators, as of January 1, 2014

*Includes fees, such as environmental and inspection fees

Cigarette Tax

	Excise Tax (cents per pack)
Kansas	79
Missouri	17
Nebraska	64
Oklahoma	103
Colorado	84
Iowa	136
Arkansas	115
Texas	141

Source: Federation of Tax Administrators,
as of January 1, 2014

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