Kansas

#19

Overall Rank	Corporate Tax Rank	Individual Income Tax Rank	Sales Tax Rank	Property Tax Rank	Unemployment Insurance Tax Rank
19 ▲ 4	15 ▲ 7	22 ▲ 5	23 –	31 ▼ 7	5 ▼ 1

IN THE 2027 *Index*

Kansas' ranking improved four places overall (from 23rd to 19th), including seven places on the corporate tax component and five places on the individual income tax component. These improvements were primarily attributable to Kansas' rolling conformity to the OBBBA's pro-growth business expensing provisions. Kansas did fall seven places, however, on the property tax component, due in part to a substantial increase in the state's property tax collections per capita.

Kansas has a fairly standard tax code—with few features that make it either distinctly competitive or uncompetitive—and this is reflected in the state's ranking near the middle of the pack. Kansas' individual and corporate income taxes both have graduated-rate structures, with brackets, a standard deduction, and a personal exemption that are not indexed for inflation. Kansas' top marginal individual and corporate income tax rates, as well as its combined state and average local sales tax rate, are all at or above the national median.

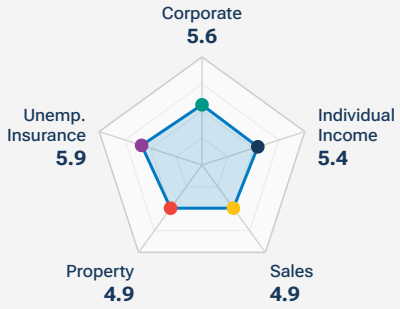
Kansas exposes an outsized share of business income to its corporate income tax under its economically harmful throwback rule, but the state does, helpfully, conform to federal expensing and provides generous net operating loss (NOL) provisions. The Sunflower State maintains a single point of sales tax administration for its state and local sales taxes, and its state and local sales tax bases largely match, with a couple of exceptions. Additionally, most of Kansas' excise tax rates are relatively competitive compared to those in many other states.

Kansas' property tax split roll ratio is fairly high, with commercial properties bearing a higher share of the property tax burden compared to residential properties, but it forgoes a capital stock tax and estate or inheritance tax, ranking slightly behind the middle of the pack on this component.

In 2025, lawmakers enacted legislation using tax triggers to provide individual and corporate income tax relief and, in time, to move to single-rate income taxes. These reforms will improve the state's performance on the *Index.*

Component scores

out of 10



Kansas and its neighbors

Overall rank, 2027 Index, with change from 2026

Missouri	#9	▲ 3
Oklahoma	#15	▲ 4
Nebraska	#16	▲ 8
Kansas	**#19**	▲ 4
Colorado	#33	▲ 1