



Mark A. Burghart, Secretary

Laura Kelly, Governor

STATE AND LOCAL SALES/USE TAX RATE CHANGES

This notice addresses changes to the Kansas Sales and Use Tax rates for local and special jurisdictions and include codes and tax rates for sales of food and non-food items. The tax rates shown below will take effect **July 1, 2026**.

Note: The "state tax" rate for food and food ingredients was reduced from 2% to 0%, effective January 1, 2025. For more information about the reduced food sales tax rate. See links below:

www.ksrevenue.gov/taxnotices/notice22-15.pdf

www.ksrevenue.gov/taxnotices/notice23-12.pdf

CITY CHANGES

	Business Location and Delivery Sales	Tax Rate	Sales of Qualified Food Items	Tax Rate for Qualified Food Items
Altoona.....	ALTWL	9.500%	WLALT	3.000%
Frontenac.....	FROCR	9.500%	CRFRO	3.000%
Frontenac Harbor Freight CID.....	FROC1	10.750%	C1FRO	4.250%
Herington (Dickinson).....	HERDK	10.250%	DKHER	3.750%
Herington (Morris).....	HERMR	9.500%	MRHER	3.000%
Princeton.....	PRIFR	10.000%	FRPRI	3.500%

COUNTY CHANGES

	Business Location and Delivery Sales	Tax Rate	Sales of Qualified Food Items	Tax Rate for Qualified Food Items
Osage County.....	OSACO	7.500%	COOSA	1.000%
Burlingame.....	BUROS	9.000%	OSBUR	2.500%
Carbondale.....	CAROS	9.500%	OSCAR	3.000%
Lyndon.....	LYNOS	9.000%	OSLYN	2.500%
Melvorn.....	MELOS	8.500%	OSMEL	2.000%
Olivet.....	OLIOS	7.500%	OSOLI	1.000%
Osage City.....	OSAOS	9.000%	OSOSA	2.500%
Overbrook.....	OVEOS	8.500%	OSOVE	2.000%
Quenemo.....	QUEOS	7.500%	OSQUE	1.000%
Scranton.....	SCROS	8.500%	OSSCR	2.000%

SPECIAL DISTRICTS (Community Improvement, Transportation Development, STAR Bond and/or Intermodal)

NEW DISTRICTS

	Business Location and Delivery Sales	Tax Rate	Sales of Qualified Food Items	Tax Rate for Qualified Food Items
Abilene Scooter's Coffee CID 1406 N Buckeye	ABIC6	10.350%	C6ABI	3.850%
Kansas City Homefield STAR & 98th & State Ave CID 1705 - 1709 N 98th Street 1110 N 98th Street 9700 State Avenue	KAN17	11.125%	17KAN	4.625%
Kansas City American Royal CID & Northwest Speedway STAR Bond 2 1624 - 1676 N 115th Street (even addresses) 1101 - 1301 N 118th Street (odd addresses) 1350 - 1700 N 118th Street (even addresses) 1899 American Royal Way	KAN18	10.125%	18KAN	3.625%