

COUNTY TRADE PULL FACTORS

**Annual report for Fiscal Year 2023
(July 2022 through June 2023)**

**Kansas Department of Revenue
Office of Policy and Research
Issued October 2023**

Introduction

The County Trade Pull Factor report provides different measures of retail market data for the 105 Kansas counties for fiscal year 2023, which represents the period July 1, 2022 through June 30, 2023. Retail market data is presented three ways.

- The first measure is a location quotient of retail trade called the *County Trade Pull Factor* (CTPF). It is a measure of the relative strength of the retail business community. The County Trade Pull Factor is computed by dividing the per capita sales tax of a county by the statewide per capita sales tax¹. A CTPF of 1.00 is a perfect balance of trade. The purchases of county residents who shop elsewhere are offset by the purchases of out-of-county customers. CTPF values greater than 1.00 indicates that local businesses are pulling in trade from beyond their home county border. A CTPF value less than 1.00 indicates more trade is being lost than pulled in, that residents are shopping outside the county.

Any pull factor computed for a certain period of time must be treated carefully because it is subject to temporary distortions of the local economy. Lloyd (1995) suggests that local government practitioners should utilize information over the long-span by calculating trade pull factors for each year and looking for long-term trends. Lloyd notes “[p]ull factors increasing over time would indicate that the local area is becoming more efficient at competing for local retail sales. Decreasing pull factors would indicate that the local business community is losing sales to outside areas.”

- The *Trade Area Capture* (TAC) of a county is a measure of the customer base served by a community. It is calculated by multiplying the county’s population by the CTPF.
- The *Percent Market Share* (MS) is the percent the county’s Trade Area Capture is of the state as a whole. TAC is calculated by dividing the county’s TAC by the sum of all 105 county TAC numbers.

Prior year reports and can be found at the Department of Revenue’s web site.

The FY 2023 report consists of three tables:

- Table 1 lists the FY 2023 measures for each county in alphabetical order.
- Table 2 lists the FY 2023 measures for each county by pull factor in descending order.
- Table 3 provides the change in the three measures from fiscal year 2022. As a rule, all three measures will move in the same direction. If the percent change in CTPF is

¹ Beginning January 1, 2023, the state imposed a two-rate sales tax system with general sales taxed at 6.5% and qualified food sales taxed at 4.0%. For purposes of calculating the county trade pull factor, sales tax collections were adjusted to reflect food sales tax at the full 6.5% rate.

negative, the trade area capture and market share will also be negative. If the percent change in CTPF is relatively high, the counties trade area capture and market share will also show significant increase. There are a few exceptions, but the amount of variance is slight.

Policy Implications

In 2003 the Kansas Legislature passed a law that placed Kansas in conformity with the Streamlined Sales and Use Tax Agreement. Part of the legislation required Kansas to implement destination sourcing. Destination sourcing requires retail businesses to collect sales tax based on the place where the customer takes delivery of a purchase. Vehicle purchases are excluded from the sourcing requirement. Prior to the change, only telecommunications and utility sales were taxed in this manner. Full reporting of destination sourcing was not required until January 2005.

Destination sourcing results in charging the sales tax based on where delivery occurs, and in some industries this affects how sales are recorded. For instance with furniture retailers, if the furniture is delivered to the purchaser's home, the sale is recorded as occurring at the taxing jurisdiction of the purchaser. The primary retailers affected by destination sourcing are those in furniture, home improvement (lumber), household and electronic appliances, and certain repair services.

Destination sourcing has affected the county trade pull factors as the measure is based on sales tax collections, although the impact has been slight and tended to result in raising the measures for counties neighboring a regional trade center county. Prior to the implementation of the destination sourcing law, all sales of a retailer were recorded based on the business location. With destination sourcing, sales that are delivered are recorded where the delivery occurred. If the sale were into a neighboring county, it would be recorded as such – resulting in a loss of sales tax collections in the county where the store is located. There has been an ongoing shift in the measures since destination sourcing was enacted and this shift will continue with the growth of Internet shopping and the delivery of goods to the purchaser's address.

Data Sources

The data used in this report consists of county population and state sales tax collections. The 2022 county population estimates are from the U.S. Census Bureau as certified by the Division of the Budget July 1, 2023 and published as the official population reports for the state of Kansas, adjusted to remove prison population, since this population does not trade within the retail community. State and federal prison population figures were obtained from the Kansas Department of Corrections and the Federal Bureau of Prisons and were deducted from the city and county totals.

State sales tax collections are generated by the Department of Revenue from sales tax returns filed by the state's retailers. For FY 2023, all but \$11.4 million in sales tax revenue were allocated to counties. Sales tax reports issued by the department are available at <http://www.ksrevenue.org>.

References

1. Lloyd, M., 1995, “Measuring Local Economic Development with Pull Factors,” *Journal of Extension Vol.33*, Extension Journal, Inc.
2. US Census Bureau, US Census, <<http://www.census.gov>>.
3. Kansas Department of Revenue, *Pull Factor Reports*, <<http://www.ksrevenue.org>>.
4. Kansas Department of Corrections, *Population Report*, <<https://www.doc.ks.gov/>>.
5. Federal Bureau of Prisons, *USP Leavenworth*, <<https://www.bop.gov/>>.

Table 1
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2023

County	Adjusted Population CY 2022	FY 2023 State Sales Tax Collections	FY 2023 Sales per Capita	FY 2023 Pull Factor	FY 2023 Trade Area Capture	FY 2023 Percent of Market Share
Allen	12,579	\$ 10,700,617	\$ 885.70	0.86	10,771	0.37%
Anderson	7,776	\$ 5,409,979	\$ 711.86	0.69	5,352	0.18%
Atchison	16,108	\$ 10,896,253	\$ 707.42	0.68	11,017	0.38%
Barber	4,122	\$ 4,586,749	\$ 1,133.48	1.10	4,517	0.15%
Barton	25,080	\$ 25,481,158	\$ 1,053.72	1.02	25,550	0.87%
Bourbon	14,493	\$ 10,966,299	\$ 787.22	0.76	11,030	0.38%
Brown	9,364	\$ 8,141,180	\$ 905.12	0.88	8,194	0.28%
Butler	66,693	\$ 50,134,136	\$ 777.96	0.75	50,161	1.71%
Chase	2,548	\$ 2,192,533	\$ 882.10	0.85	2,173	0.07%
Chautauqua	3,415	\$ 1,765,740	\$ 525.26	0.51	1,734	0.06%
Cherokee	19,088	\$ 10,692,736	\$ 571.56	0.55	10,548	0.36%
Cheyenne	2,583	\$ 1,849,923	\$ 735.60	0.71	1,837	0.06%
Clark	1,933	\$ 1,750,079	\$ 919.26	0.89	1,718	0.06%
Clay	8,043	\$ 7,142,875	\$ 910.70	0.88	7,081	0.24%
Cloud	8,946	\$ 8,049,071	\$ 943.14	0.91	8,157	0.28%
Coffey	8,280	\$ 8,646,000	\$ 1,063.99	1.03	8,517	0.29%
Comanche	1,681	\$ 1,538,780	\$ 938.40	0.91	1,525	0.05%
Cowley	33,772	\$ 23,133,683	\$ 713.69	0.69	23,302	0.80%
Crawford	39,078	\$ 32,889,840	\$ 871.94	0.84	32,942	1.13%
Decatur	2,689	\$ 2,077,870	\$ 788.17	0.76	2,049	0.07%
Dickinson	18,430	\$ 12,395,327	\$ 694.27	0.67	12,370	0.42%
Doniphan	7,440	\$ 4,809,338	\$ 656.66	0.63	4,723	0.16%
Douglas	119,964	\$ 105,856,258	\$ 913.19	0.88	105,912	3.62%
Edwards	2,739	\$ 1,684,474	\$ 636.75	0.62	1,686	0.06%
Elk	2,441	\$ 1,515,713	\$ 630.64	0.61	1,488	0.05%
Ellis	28,941	\$ 37,710,520	\$ 1,346.44	1.30	37,673	1.29%
Ellsworth	5,697	\$ 3,892,441	\$ 701.78	0.68	3,865	0.13%
Finney	37,650	\$ 48,070,029	\$ 1,322.85	1.28	48,151	1.65%
Ford	33,848	\$ 34,213,964	\$ 1,045.82	1.01	34,223	1.17%
Franklin	25,992	\$ 21,414,821	\$ 858.81	0.83	21,581	0.74%
Geary	35,691	\$ 25,442,374	\$ 742.41	0.72	25,617	0.88%
Gove	2,717	\$ 2,840,222	\$ 1,069.05	1.03	2,808	0.10%
Graham	2,411	\$ 2,168,623	\$ 924.44	0.89	2,155	0.07%

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County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2023

County	Adjusted Population CY 2022	FY 2023 State Sales Tax Collections	FY 2023 Sales per Capita	FY 2023 Pull Factor	FY 2023 Trade Area Capture	FY 2023 Percent of Market Share
Grant	7,197	\$ 5,858,639	\$ 819.74	0.79	5,704	0.19%
Gray	5,729	\$ 5,228,729	\$ 923.99	0.89	5,118	0.17%
Greeley	1,223	\$ 967,295	\$ 810.54	0.78	958	0.03%
Greenwood	5,939	\$ 3,931,931	\$ 679.54	0.66	3,902	0.13%
Hamilton	2,430	\$ 1,895,833	\$ 802.43	0.78	1,885	0.06%
Harper	5,323	\$ 3,984,220	\$ 769.47	0.74	3,960	0.14%
Harvey	33,801	\$ 24,137,209	\$ 745.20	0.72	24,352	0.83%
Haskell	3,576	\$ 3,206,766	\$ 910.80	0.88	3,149	0.11%
Hodgeman	1,755	\$ 924,380	\$ 541.19	0.52	918	0.03%
Jackson	13,286	\$ 7,867,496	\$ 618.55	0.60	7,945	0.27%
Jefferson	18,344	\$ 9,358,858	\$ 520.07	0.50	9,223	0.32%
Jewell	2,898	\$ 1,379,822	\$ 480.51	0.46	1,346	0.05%
Johnson	619,195	\$ 806,302,365	\$ 1,341.51	1.30	803,064	27.44%
Kearny	3,855	\$ 2,066,676	\$ 548.59	0.53	2,045	0.07%
Kingman	7,193	\$ 4,867,692	\$ 693.24	0.67	4,821	0.16%
Kiowa	2,404	\$ 1,907,063	\$ 809.66	0.78	1,882	0.06%
Labette	19,570	\$ 13,691,327	\$ 730.06	0.71	13,813	0.47%
Lane	1,556	\$ 1,477,558	\$ 961.84	0.93	1,447	0.05%
Leavenworth	79,332	\$ 49,293,914	\$ 639.74	0.62	49,066	1.68%
Lincoln	2,899	\$ 1,369,847	\$ 488.65	0.47	1,370	0.05%
Linn	9,796	\$ 5,920,230	\$ 620.02	0.60	5,872	0.20%
Logan	2,705	\$ 2,205,116	\$ 840.60	0.81	2,198	0.08%
Lyon	31,898	\$ 29,381,342	\$ 957.40	0.93	29,525	1.01%
Marion	11,868	\$ 7,737,706	\$ 666.97	0.64	7,653	0.26%
Marshall	9,982	\$ 9,731,829	\$ 1,012.65	0.98	9,773	0.33%
McPherson	30,012	\$ 28,771,215	\$ 989.87	0.96	28,721	0.98%
Meade	3,897	\$ 2,894,850	\$ 760.14	0.73	2,864	0.10%
Miami	34,867	\$ 26,468,857	\$ 788.00	0.76	26,562	0.91%
Mitchell	5,738	\$ 6,411,574	\$ 1,147.28	1.11	6,364	0.22%
Montgomery	30,996	\$ 25,174,482	\$ 847.67	0.82	25,402	0.87%
Morris	5,349	\$ 3,435,376	\$ 664.83	0.64	3,438	0.12%
Morton	2,599	\$ 1,614,484	\$ 642.96	0.62	1,616	0.06%
Nemaha	10,115	\$ 9,004,673	\$ 914.78	0.88	8,946	0.31%

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County	Adjusted Population CY 2022	FY 2023 State Sales Tax Collections	FY 2023 Sales per Capita	FY 2023 Pull Factor	FY 2023 Trade Area Capture	FY 2023 Percent of Market Share
Neosho	15,606	\$ 12,711,111	\$ 849.42	0.82	12,816	0.44%
Ness	2,645	\$ 2,941,589	\$ 1,129.68	1.09	2,889	0.10%
Norton	4,591	\$ 4,267,725	\$ 958.43	0.93	4,254	0.15%
Osage	15,654	\$ 6,790,255	\$ 447.82	0.43	6,777	0.23%
Osborne	3,490	\$ 2,219,927	\$ 660.85	0.64	2,230	0.08%
Ottawa	5,795	\$ 2,388,569	\$ 422.31	0.41	2,366	0.08%
Pawnee	5,656	\$ 4,006,063	\$ 734.22	0.71	4,015	0.14%
Phillips	4,809	\$ 4,277,558	\$ 919.01	0.89	4,273	0.15%
Pottawatomie	26,273	\$ 33,967,282	\$ 1,348.16	1.30	34,244	1.17%
Pratt	9,067	\$ 10,508,410	\$ 1,207.10	1.17	10,581	0.36%
Rawlins	2,528	\$ 2,020,405	\$ 820.14	0.79	2,004	0.07%
Reno	59,752	\$ 57,916,107	\$ 998.69	0.97	57,692	1.97%
Republic	4,642	\$ 5,362,505	\$ 1,175.17	1.14	5,274	0.18%
Rice	9,407	\$ 6,732,898	\$ 733.53	0.71	6,671	0.23%
Riley	71,108	\$ 52,405,843	\$ 755.38	0.73	51,929	1.77%
Rooks	4,696	\$ 3,647,094	\$ 792.74	0.77	3,599	0.12%
Rush	2,927	\$ 1,877,195	\$ 657.67	0.64	1,861	0.06%
Russell	6,639	\$ 5,177,934	\$ 804.47	0.78	5,164	0.18%
Saline	53,596	\$ 65,416,092	\$ 1,262.90	1.22	65,438	2.24%
Scott	5,014	\$ 4,786,743	\$ 978.22	0.95	4,742	0.16%
Sedgwick	525,331	\$ 568,086,014	\$ 1,113.26	1.08	565,405	19.32%
Seward	21,358	\$ 22,909,014	\$ 1,109.96	1.07	22,919	0.78%
Shawnee	176,577	\$ 177,763,664	\$ 1,039.61	1.01	177,473	6.06%
Sheridan	2,425	\$ 2,013,486	\$ 853.74	0.83	2,002	0.07%
Sherman	5,830	\$ 6,135,569	\$ 1,102.59	1.07	6,215	0.21%
Smith	3,533	\$ 2,457,642	\$ 728.01	0.70	2,487	0.08%
Stafford	3,993	\$ 2,391,206	\$ 619.19	0.60	2,390	0.08%
Stanton	1,963	\$ 1,549,533	\$ 812.40	0.79	1,542	0.05%
Stevens	5,175	\$ 3,845,343	\$ 750.32	0.73	3,754	0.13%
Sumner	22,473	\$ 13,856,074	\$ 638.25	0.62	13,867	0.47%
Thomas	7,893	\$ 11,851,847	\$ 1,557.03	1.51	11,881	0.41%
Trego	2,752	\$ 2,180,882	\$ 814.87	0.79	2,168	0.07%
Wabaunsee	7,019	\$ 3,310,029	\$ 481.51	0.47	3,267	0.11%

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County	Adjusted Population CY 2022	FY 2023 State Sales Tax Collections	FY 2023 Sales per Capita	FY 2023 Pull Factor	FY 2023 Trade Area Capture	FY 2023 Percent of Market Share
Wallace	1,488	\$ 1,108,669	\$ 759.91	0.73	1,093	0.04%
Washington	5,501	\$ 21,988,840	\$ 4,012.37	3.88	21,339	0.73%
Wichita	2,064	\$ 1,851,798	\$ 920.95	0.89	1,838	0.06%
Wilson	8,622	\$ 5,028,306	\$ 601.64	0.58	5,015	0.17%
Woodson	3,109	\$ 1,752,681	\$ 581.33	0.56	1,747	0.06%
Wyandotte	165,746	\$ 157,181,927	\$ 972.04	0.94	155,761	5.32%
Statewide	2,926,310	\$ 2,935,212,791	\$ 1,003.04		2,926,310	

Table 2
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2023

County	Adjusted Population CY 2022	FY 2023 State Sales Tax Collections	FY 2023 Sales per Capita	FY 2023 Pull Factor	FY 2023 Trade Area Capture	FY 2023 Percent of Market Share
Washington	5,501	\$ 21,988,840	\$ 4,012.37	3.88	21,339	0.73%
Thomas	7,893	\$ 11,851,847	\$ 1,557.03	1.51	11,881	0.41%
Pottawatomie	26,273	\$ 33,967,282	\$ 1,348.16	1.30	34,244	1.17%
Ellis	28,941	\$ 37,710,520	\$ 1,346.44	1.30	37,673	1.29%
Johnson	619,195	\$ 806,302,365	\$ 1,341.51	1.30	803,064	27.44%
Finney	37,650	\$ 48,070,029	\$ 1,322.85	1.28	48,151	1.65%
Saline	53,596	\$ 65,416,092	\$ 1,262.90	1.22	65,438	2.24%
Pratt	9,067	\$ 10,508,410	\$ 1,207.10	1.17	10,581	0.36%
Republic	4,642	\$ 5,362,505	\$ 1,175.17	1.14	5,274	0.18%
Mitchell	5,738	\$ 6,411,574	\$ 1,147.28	1.11	6,364	0.22%
Barber	4,122	\$ 4,586,749	\$ 1,133.48	1.10	4,517	0.15%
Ness	2,645	\$ 2,941,589	\$ 1,129.68	1.09	2,889	0.10%
Sedgwick	525,331	\$ 568,086,014	\$ 1,113.26	1.08	565,405	19.32%
Seward	21,358	\$ 22,909,014	\$ 1,109.96	1.07	22,919	0.78%
Sherman	5,830	\$ 6,135,569	\$ 1,102.59	1.07	6,215	0.21%
Gove	2,717	\$ 2,840,222	\$ 1,069.05	1.03	2,808	0.10%
Coffey	8,280	\$ 8,646,000	\$ 1,063.99	1.03	8,517	0.29%
Barton	25,080	\$ 25,481,158	\$ 1,053.72	1.02	25,550	0.87%
Ford	33,848	\$ 34,213,964	\$ 1,045.82	1.01	34,223	1.17%
Shawnee	176,577	\$ 177,763,664	\$ 1,039.61	1.01	177,473	6.06%
Marshall	9,982	\$ 9,731,829	\$ 1,012.65	0.98	9,773	0.33%
Reno	59,752	\$ 57,916,107	\$ 998.69	0.97	57,692	1.97%
McPherson	30,012	\$ 28,771,215	\$ 989.87	0.96	28,721	0.98%
Scott	5,014	\$ 4,786,743	\$ 978.22	0.95	4,742	0.16%
Wyandotte	165,746	\$ 157,181,927	\$ 972.04	0.94	155,761	5.32%
Lane	1,556	\$ 1,477,558	\$ 961.84	0.93	1,447	0.05%
Norton	4,591	\$ 4,267,725	\$ 958.43	0.93	4,254	0.15%
Lyon	31,898	\$ 29,381,342	\$ 957.40	0.93	29,525	1.01%
Cloud	8,946	\$ 8,049,071	\$ 943.14	0.91	8,157	0.28%
Comanche	1,681	\$ 1,538,780	\$ 938.40	0.91	1,525	0.05%
Graham	2,411	\$ 2,168,623	\$ 924.44	0.89	2,155	0.07%
Gray	5,729	\$ 5,228,729	\$ 923.99	0.89	5,118	0.17%
Wichita	2,064	\$ 1,851,798	\$ 920.95	0.89	1,838	0.06%

Table 2
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Clark	1,933	\$ 1,750,079	\$ 919.26	0.89	1,718	0.06%
Phillips	4,809	\$ 4,277,558	\$ 919.01	0.89	4,273	0.15%
Nemaha	10,115	\$ 9,004,673	\$ 914.78	0.88	8,946	0.31%
Douglas	119,964	\$ 105,856,258	\$ 913.19	0.88	105,912	3.62%
Haskell	3,576	\$ 3,206,766	\$ 910.80	0.88	3,149	0.11%
Clay	8,043	\$ 7,142,875	\$ 910.70	0.88	7,081	0.24%
Brown	9,364	\$ 8,141,180	\$ 905.12	0.88	8,194	0.28%
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Chase	2,548	\$ 2,192,533	\$ 882.10	0.85	2,173	0.07%
Crawford	39,078	\$ 32,889,840	\$ 871.94	0.84	32,942	1.13%
Franklin	25,992	\$ 21,414,821	\$ 858.81	0.83	21,581	0.74%
Sheridan	2,425	\$ 2,013,486	\$ 853.74	0.83	2,002	0.07%
Neosho	15,606	\$ 12,711,111	\$ 849.42	0.82	12,816	0.44%
Montgomery	30,996	\$ 25,174,482	\$ 847.67	0.82	25,402	0.87%
Logan	2,705	\$ 2,205,116	\$ 840.60	0.81	2,198	0.08%
Rawlins	2,528	\$ 2,020,405	\$ 820.14	0.79	2,004	0.07%
Grant	7,197	\$ 5,858,639	\$ 819.74	0.79	5,704	0.19%
Trego	2,752	\$ 2,180,882	\$ 814.87	0.79	2,168	0.07%
Stanton	1,963	\$ 1,549,533	\$ 812.40	0.79	1,542	0.05%
Greeley	1,223	\$ 967,295	\$ 810.54	0.78	958	0.03%
Kiowa	2,404	\$ 1,907,063	\$ 809.66	0.78	1,882	0.06%
Russell	6,639	\$ 5,177,934	\$ 804.47	0.78	5,164	0.18%
Hamilton	2,430	\$ 1,895,833	\$ 802.43	0.78	1,885	0.06%
Rooks	4,696	\$ 3,647,094	\$ 792.74	0.77	3,599	0.12%
Decatur	2,689	\$ 2,077,870	\$ 788.17	0.76	2,049	0.07%
Miami	34,867	\$ 26,468,857	\$ 788.00	0.76	26,562	0.91%
Bourbon	14,493	\$ 10,966,299	\$ 787.22	0.76	11,030	0.38%
Butler	66,693	\$ 50,134,136	\$ 777.96	0.75	50,161	1.71%
Harper	5,323	\$ 3,984,220	\$ 769.47	0.74	3,960	0.14%
Meade	3,897	\$ 2,894,850	\$ 760.14	0.73	2,864	0.10%
Wallace	1,488	\$ 1,108,669	\$ 759.91	0.73	1,093	0.04%
Riley	71,108	\$ 52,405,843	\$ 755.38	0.73	51,929	1.77%
Stevens	5,175	\$ 3,845,343	\$ 750.32	0.73	3,754	0.13%

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County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2023

County	Adjusted Population CY 2022	FY 2023 State Sales Tax Collections	FY 2023 Sales per Capita	FY 2023 Pull Factor	FY 2023 Trade Area Capture	FY 2023 Percent of Market Share
Harvey	33,801	\$ 24,137,209	\$ 745.20	0.72	24,352	0.83%
Geary	35,691	\$ 25,442,374	\$ 742.41	0.72	25,617	0.88%
Cheyenne	2,583	\$ 1,849,923	\$ 735.60	0.71	1,837	0.06%
Pawnee	5,656	\$ 4,006,063	\$ 734.22	0.71	4,015	0.14%
Rice	9,407	\$ 6,732,898	\$ 733.53	0.71	6,671	0.23%
Labette	19,570	\$ 13,691,327	\$ 730.06	0.71	13,813	0.47%
Smith	3,533	\$ 2,457,642	\$ 728.01	0.70	2,487	0.08%
Cowley	33,772	\$ 23,133,683	\$ 713.69	0.69	23,302	0.80%
Anderson	7,776	\$ 5,409,979	\$ 711.86	0.69	5,352	0.18%
Atchison	16,108	\$ 10,896,253	\$ 707.42	0.68	11,017	0.38%
Ellsworth	5,697	\$ 3,892,441	\$ 701.78	0.68	3,865	0.13%
Dickinson	18,430	\$ 12,395,327	\$ 694.27	0.67	12,370	0.42%
Kingman	7,193	\$ 4,867,692	\$ 693.24	0.67	4,821	0.16%
Greenwood	5,939	\$ 3,931,931	\$ 679.54	0.66	3,902	0.13%
Marion	11,868	\$ 7,737,706	\$ 666.97	0.64	7,653	0.26%
Morris	5,349	\$ 3,435,376	\$ 664.83	0.64	3,438	0.12%
Osborne	3,490	\$ 2,219,927	\$ 660.85	0.64	2,230	0.08%
Rush	2,927	\$ 1,877,195	\$ 657.67	0.64	1,861	0.06%
Doniphan	7,440	\$ 4,809,338	\$ 656.66	0.63	4,723	0.16%
Morton	2,599	\$ 1,614,484	\$ 642.96	0.62	1,616	0.06%
Leavenworth	79,332	\$ 49,293,914	\$ 639.74	0.62	49,066	1.68%
Sumner	22,473	\$ 13,856,074	\$ 638.25	0.62	13,867	0.47%
Edwards	2,739	\$ 1,684,474	\$ 636.75	0.62	1,686	0.06%
Elk	2,441	\$ 1,515,713	\$ 630.64	0.61	1,488	0.05%
Linn	9,796	\$ 5,920,230	\$ 620.02	0.60	5,872	0.20%
Stafford	3,993	\$ 2,391,206	\$ 619.19	0.60	2,390	0.08%
Jackson	13,286	\$ 7,867,496	\$ 618.55	0.60	7,945	0.27%
Wilson	8,622	\$ 5,028,306	\$ 601.64	0.58	5,015	0.17%
Woodson	3,109	\$ 1,752,681	\$ 581.33	0.56	1,747	0.06%
Cherokee	19,088	\$ 10,692,736	\$ 571.56	0.55	10,548	0.36%
Kearny	3,855	\$ 2,066,676	\$ 548.59	0.53	2,045	0.07%
Hodgeman	1,755	\$ 924,380	\$ 541.19	0.52	918	0.03%
Chautauqua	3,415	\$ 1,765,740	\$ 525.26	0.51	1,734	0.06%

Table 2
County Trade Pull Factors, Trade Area Capture, Market Share
Fiscal Year 2023

County	Adjusted Population CY 2022	FY 2023 State Sales Tax Collections	FY 2023 Sales per Capita	FY 2023 Pull Factor	FY 2023 Trade Area Capture	FY 2023 Percent of Market Share
Jefferson	18,344	\$ 9,358,858	\$ 520.07	0.50	9,223	0.32%
Lincoln	2,899	\$ 1,369,847	\$ 488.65	0.47	1,370	0.05%
Wabaunsee	7,019	\$ 3,310,029	\$ 481.51	0.47	3,267	0.11%
Jewell	2,898	\$ 1,379,822	\$ 480.51	0.46	1,346	0.05%
Osage	15,654	\$ 6,790,255	\$ 447.82	0.43	6,777	0.23%
Ottawa	5,795	\$ 2,388,569	\$ 422.31	0.41	2,366	0.08%
Statewide	2,926,310	\$ 2,935,212,791	\$ 1,003.04		2,926,310	

Table 3
Percent Change in Pull Factor, Trade Area Capture and Market Share
Fiscal Year 2022 to 2023

County	FY 2023 Pull Factor	FY 2022 Pull Factor	Percent Change	FY 2023 Trade Area Capture	FY 2022 Trade Area Capture	Percent Change	FY 2023 Percent of Market Share	FY 2022 Percent of Market Share	Percent Change
Allen	0.86	0.92	-6.6%	10,771	11,428	-5.7%	0.37%	0.39%	-5.8%
Anderson	0.69	0.61	13.5%	5,352	4,716	13.5%	0.18%	0.16%	13.4%
Atchison	0.68	0.68	0.2%	11,017	11,085	-0.6%	0.38%	0.38%	-0.7%
Barber	1.10	0.96	14.4%	4,517	3,936	14.8%	0.15%	0.13%	14.7%
Barton	1.02	1.12	-9.0%	25,550	28,242	-9.5%	0.87%	0.97%	-9.6%
Bourbon	0.76	0.75	1.8%	11,030	10,712	3.0%	0.38%	0.37%	2.9%
Brown	0.88	0.81	7.9%	8,194	7,670	6.8%	0.28%	0.26%	6.8%
Butler	0.75	0.73	3.3%	50,161	48,519	3.4%	1.71%	1.66%	3.3%
Chase	0.85	0.62	37.8%	2,173	1,608	35.2%	0.07%	0.05%	35.1%
Chautauqua	0.51	0.43	17.7%	1,734	1,465	18.4%	0.06%	0.05%	18.3%
Cherokee	0.55	0.50	11.4%	10,548	9,487	11.2%	0.36%	0.32%	11.1%
Cheyenne	0.71	0.58	23.7%	1,837	1,514	21.3%	0.06%	0.05%	21.2%
Clark	0.89	0.68	30.4%	1,718	1,348	27.5%	0.06%	0.05%	27.4%
Clay	0.88	0.85	3.9%	7,081	6,845	3.5%	0.24%	0.23%	3.4%
Cloud	0.91	0.96	-4.8%	8,157	8,549	-4.6%	0.28%	0.29%	-4.7%
Coffey	1.03	1.23	-16.7%	8,517	10,297	-17.3%	0.29%	0.35%	-17.3%
Comanche	0.91	0.85	7.2%	1,525	1,413	8.0%	0.05%	0.05%	7.9%
Cowley	0.69	0.68	2.1%	23,302	23,007	1.3%	0.80%	0.79%	1.2%
Crawford	0.84	0.84	-0.2%	32,942	33,021	-0.2%	1.13%	1.13%	-0.3%
Decatur	0.76	0.56	36.6%	2,049	1,535	33.5%	0.07%	0.05%	33.4%
Dickinson	0.67	0.69	-2.9%	12,370	12,762	-3.1%	0.42%	0.44%	-3.1%
Doniphan	0.63	0.44	45.0%	4,723	3,270	44.4%	0.16%	0.11%	44.3%
Douglas	0.88	0.91	-3.5%	105,912	109,182	-3.0%	3.62%	3.73%	-3.1%
Edwards	0.62	0.53	16.1%	1,686	1,501	12.3%	0.06%	0.05%	12.2%
Elk	0.61	0.56	8.6%	1,488	1,370	8.6%	0.05%	0.05%	8.6%
Ellis	1.30	1.48	-12.0%	37,673	42,601	-11.6%	1.29%	1.46%	-11.6%
Ellsworth	0.68	0.67	1.5%	3,865	3,798	1.8%	0.13%	0.13%	1.7%
Finney	1.28	1.42	-9.7%	48,151	53,978	-10.8%	1.65%	1.85%	-10.9%
Ford	1.01	1.06	-5.0%	34,223	36,369	-5.9%	1.17%	1.24%	-6.0%
Franklin	0.83	0.80	4.4%	21,581	20,659	4.5%	0.74%	0.71%	4.4%
Geary	0.72	0.74	-2.7%	25,617	26,508	-3.4%	0.88%	0.91%	-3.4%
Gove	1.03	1.15	-10.1%	2,808	3,166	-11.3%	0.10%	0.11%	-11.4%
Graham	0.89	0.77	16.2%	2,155	1,846	16.7%	0.07%	0.06%	16.6%
Grant	0.79	0.68	15.9%	5,704	5,009	13.9%	0.19%	0.17%	13.8%
Gray	0.89	0.75	18.4%	5,118	4,259	20.2%	0.17%	0.15%	20.1%
Greeley	0.78	0.67	16.4%	958	878	9.2%	0.03%	0.03%	9.1%
Greenwood	0.66	0.52	26.4%	3,902	3,088	26.4%	0.13%	0.11%	26.3%
Hamilton	0.78	0.72	8.4%	1,885	1,777	6.1%	0.06%	0.06%	6.0%
Harper	0.74	0.71	5.1%	3,960	3,774	4.9%	0.14%	0.13%	4.8%
Harvey	0.72	0.71	1.0%	24,352	24,133	0.9%	0.83%	0.83%	0.8%
Haskell	0.88	0.81	8.8%	3,149	2,968	6.1%	0.11%	0.10%	6.0%
Hodgeman	0.52	0.54	-3.9%	918	931	-1.3%	0.03%	0.03%	-1.4%
Jackson	0.60	0.59	0.9%	7,945	7,860	1.1%	0.27%	0.27%	1.0%
Jefferson	0.50	0.40	26.0%	9,223	7,346	25.5%	0.32%	0.25%	25.5%
Jewell	0.46	0.39	20.1%	1,346	1,136	18.5%	0.05%	0.04%	18.4%
Johnson	1.30	1.25	3.5%	803,064	768,420	4.5%	27.44%	26.28%	4.4%
Kearny	0.53	0.50	6.5%	2,045	1,938	5.5%	0.07%	0.07%	5.4%
Kingman	0.67	0.67	-0.5%	4,821	4,980	-3.2%	0.16%	0.17%	-3.3%
Kiowa	0.78	0.78	0.9%	1,882	1,855	1.4%	0.06%	0.06%	1.4%
Labette	0.71	0.69	2.8%	13,813	13,676	1.0%	0.47%	0.47%	0.9%
Lane	0.93	0.72	29.8%	1,447	1,121	29.0%	0.05%	0.04%	28.9%
Leavenworth	0.62	0.58	6.7%	49,066	45,356	8.2%	1.68%	1.55%	8.1%
Lincoln	0.47	0.44	7.1%	1,370	1,281	6.9%	0.05%	0.04%	6.8%
Linn	0.60	0.53	13.4%	5,872	5,154	13.9%	0.20%	0.18%	13.8%
Logan	0.81	0.91	-10.8%	2,198	2,479	-11.3%	0.08%	0.08%	-11.4%
Lyon	0.93	0.94	-1.1%	29,525	29,950	-1.4%	1.01%	1.02%	-1.5%
Marion	0.64	0.58	11.2%	7,653	6,792	12.7%	0.26%	0.23%	12.6%
Marshall	0.98	0.96	1.9%	9,773	9,585	2.0%	0.33%	0.33%	1.9%
McPherson	0.96	0.95	0.6%	28,721	28,680	0.1%	0.98%	0.98%	0.1%
Meade	0.73	0.78	-6.0%	2,864	3,144	-8.9%	0.10%	0.11%	-9.0%
Miami	0.76	0.70	8.8%	26,562	24,220	9.7%	0.91%	0.83%	9.6%
Mitchell	1.11	1.16	-4.2%	6,364	6,656	-4.4%	0.22%	0.23%	-4.4%
Montgomery	0.82	0.81	1.1%	25,402	25,252	0.6%	0.87%	0.86%	0.5%
Morris	0.64	0.73	-11.6%	3,438	3,894	-11.7%	0.12%	0.13%	-11.8%
Morton	0.62	0.61	1.9%	1,616	1,642	-1.6%	0.06%	0.06%	-1.7%

Table 3
Percent Change in Pull Factor, Trade Area Capture and Market Share
Fiscal Year 2022 to 2023

County	FY 2023 Pull Factor	FY 2022 Pull Factor	Percent Change	FY 2023 Trade Area Capture	FY 2022 Trade Area Capture	Percent Change	FY 2023 Percent of Market Share	FY 2022 Percent of Market Share	Percent Change
Nemaha	0.88	0.85	4.0%	8,946	8,691	2.9%	0.31%	0.30%	2.9%
Neosho	0.82	0.84	-2.4%	12,816	13,282	-3.5%	0.44%	0.45%	-3.6%
Ness	1.09	1.22	-10.4%	2,889	3,256	-11.3%	0.10%	0.11%	-11.3%
Norton	0.93	0.74	25.3%	4,254	3,406	24.9%	0.15%	0.12%	24.8%
Osage	0.43	0.42	2.0%	6,777	6,695	1.2%	0.23%	0.23%	1.2%
Osborne	0.64	0.64	-0.3%	2,230	2,241	-0.5%	0.08%	0.08%	-0.6%
Ottawa	0.41	0.33	23.2%	2,366	1,935	22.3%	0.08%	0.07%	22.2%
Pawnee	0.71	0.68	4.7%	4,015	3,872	3.7%	0.14%	0.13%	3.6%
Phillips	0.89	0.72	22.8%	4,273	3,484	22.6%	0.15%	0.12%	22.5%
Pottawatomie	1.30	1.42	-8.2%	34,244	36,633	-6.5%	1.17%	1.25%	-6.6%
Pratt	1.17	1.24	-5.9%	10,581	11,389	-7.1%	0.36%	0.39%	-7.2%
Rawlins	0.79	0.57	38.5%	2,004	1,459	37.4%	0.07%	0.05%	37.3%
Reno	0.97	0.99	-2.2%	57,692	58,988	-2.2%	1.97%	2.02%	-2.3%
Republic	1.14	0.67	68.8%	5,274	3,137	68.1%	0.18%	0.11%	68.0%
Rice	0.71	0.68	3.7%	6,671	6,420	3.9%	0.23%	0.22%	3.8%
Riley	0.73	0.75	-3.1%	51,929	54,395	-4.5%	1.77%	1.86%	-4.6%
Rooks	0.77	0.79	-2.8%	3,599	3,707	-2.9%	0.12%	0.13%	-3.0%
Rush	0.64	0.47	34.2%	1,861	1,399	33.1%	0.06%	0.05%	33.0%
Russell	0.78	0.75	4.2%	5,164	5,002	3.2%	0.18%	0.17%	3.2%
Saline	1.22	1.36	-10.3%	65,438	73,375	-10.8%	2.24%	2.51%	-10.9%
Scott	0.95	0.92	3.2%	4,742	4,700	0.9%	0.16%	0.16%	0.8%
Sedgwick	1.08	1.14	-5.7%	565,405	597,918	-5.4%	19.32%	20.45%	-5.5%
Seward	1.07	1.12	-4.3%	22,919	24,383	-6.0%	0.78%	0.83%	-6.1%
Shawnee	1.01	1.02	-1.3%	177,473	180,732	-1.8%	6.06%	6.18%	-1.9%
Sheridan	0.83	0.88	-5.9%	2,002	2,173	-7.9%	0.07%	0.07%	-8.0%
Sherman	1.07	1.18	-9.5%	6,215	6,942	-10.5%	0.21%	0.24%	-10.5%
Smith	0.70	0.69	1.7%	2,487	2,476	0.4%	0.08%	0.08%	0.4%
Stafford	0.60	0.59	0.7%	2,390	2,399	-0.4%	0.08%	0.08%	-0.4%
Stanton	0.79	0.57	38.7%	1,542	1,157	33.2%	0.05%	0.04%	33.2%
Stevens	0.73	0.76	-5.1%	3,754	4,044	-7.2%	0.13%	0.14%	-7.2%
Sumner	0.62	0.57	8.5%	13,867	12,733	8.9%	0.47%	0.44%	8.8%
Thomas	1.51	1.53	-1.6%	11,881	12,046	-1.4%	0.41%	0.41%	-1.4%
Trego	0.79	0.83	-4.6%	2,168	2,307	-6.0%	0.07%	0.08%	-6.1%
Wabaunsee	0.47	0.40	15.7%	3,267	2,802	16.6%	0.11%	0.10%	16.5%
Wallace	0.73	0.57	29.7%	1,093	854	28.0%	0.04%	0.03%	27.9%
Washington	3.88	0.56	596.1%	21,339	3,071	594.9%	0.73%	0.11%	594.4%
Wichita	0.89	0.72	24.1%	1,838	1,494	23.0%	0.06%	0.05%	23.0%
Wilson	0.58	0.52	12.9%	5,015	4,393	14.2%	0.17%	0.15%	14.1%
Woodson	0.56	0.58	-2.5%	1,747	1,789	-2.3%	0.06%	0.06%	-2.4%
Wyandotte	0.94	0.96	-2.2%	155,761	160,469	-2.9%	5.32%	5.49%	-3.0%
Statewide				2,926,310	2,924,291	0.1%			

Kansas Counties

Fiscal Year 2023 Sales Tax Pull Factor

