# MICROBREWERY ACTIVITIES and APPLICABLE TAXES
9-24-12

## MICROBREWERY

- Transfer Beer Manufactured between Microbrewery and Packaging and Warehousing Facility
  K.S.A. 41-308b(b)(1) and (2)
  - Requires Microbrewery Packaging and Warehousing Facility License
    K.S.A. 41-308b(b)
- Obtain Permit to Import Beer
  K.S.A. 41-308b(d)
  (Bona Fide Group of Brewers Only)
  - Import Beer in Small Quantities Used for Bona Fide Educational and Scientific Tasting Program (Not for Resale)
    K.S.A. 41-308b(d)
    - Not Subject to Gallonage Tax
      K.S.A. 41-308b(e)
- Free Samples of Domestic Beer On-Premise and at Special Events
  K.S.A. 41-308b(a)(4)
- Manufacture and Store Domestic Beer
  Manufacture or Import Wort, Liquid Malt, Malt Extract or Malt Syrup
  K.S.A. 41-308b(a)(1)
  - Gallonage Tax
    K.S.A. 41-501(b)
- Register Brand and Obtain Label Approval for Sales in Kansas
  K.S.A. 41-331(b)
  No Label Fee
  K.S.A. 41-322
- Make Domestic Beer Sales to:
  K.S.A. 41-331(b)
  - Beer Distributors
    K.S.A. 41-308b(a)(2)
    - Not Subject to Gallonage Tax or Enforcement Tax
      K.S.A. 41-501(b)
      K.S.A. 79-4101(a)
  - Consumers for Off-Premise Consumption
    K.S.A. 41-308b(a)(3)
    - Liquor Enforcement Tax
      K.S.A. 79-4101(a)
  - Out-of-State Wholesalers
    K.S.A. 41-308b(a)(2)
    - Gallonage Tax Exempt
      K.S.A. 41-501(c)

Kansas
Department of Revenue
Alcoholic Beverage Control

**Microbreweries may also be licensed as a:**

- Club
  K.S.A. 41-308b(a)(5)
- Drinking Establishment
  K.S.A. 41-308b(a)(5)
- Caterer
  K.S.A. 41-308b(a)(6)

Sell Domestic Beer and Alcoholic Liquor
K.S.A. 41-308b(a)(5)

Liquor Drink Tax
K.S.A. 79-41a02