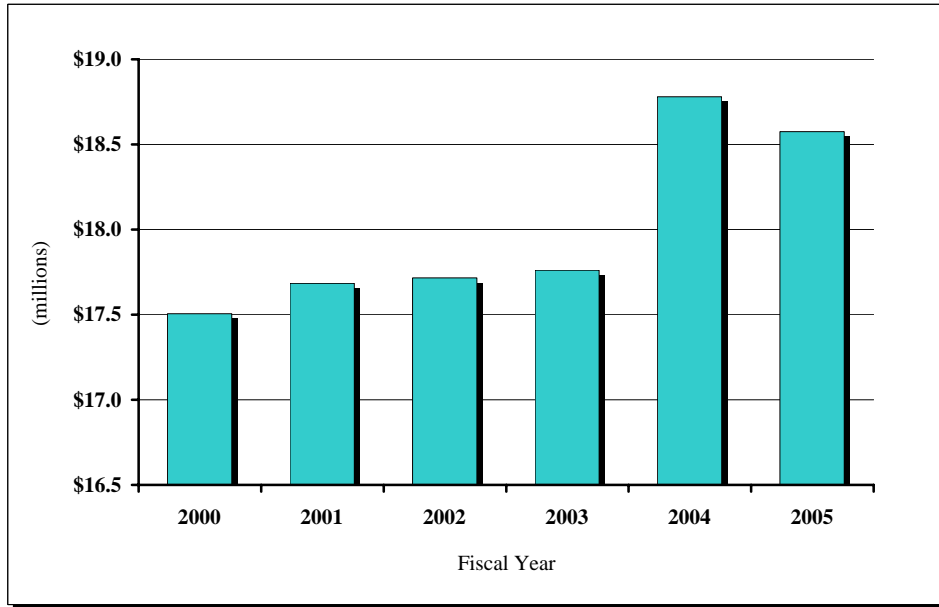


Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2004</u>	Fiscal Year <u>2005</u>	Percent <u>Change</u>
Alcohol and Spirits	\$7,715,839	\$7,616,528	-1.3%
Fortified and Light Wine	\$924,389	\$875,297	-5.3%
Strong Beer	\$7,974,565	\$8,006,076	0.4%
Cereal Malt Beverage	<u>\$2,164,832</u>	<u>\$2,076,927</u>	-4.1%
Total	\$18,779,625	\$18,574,828	-1.1%

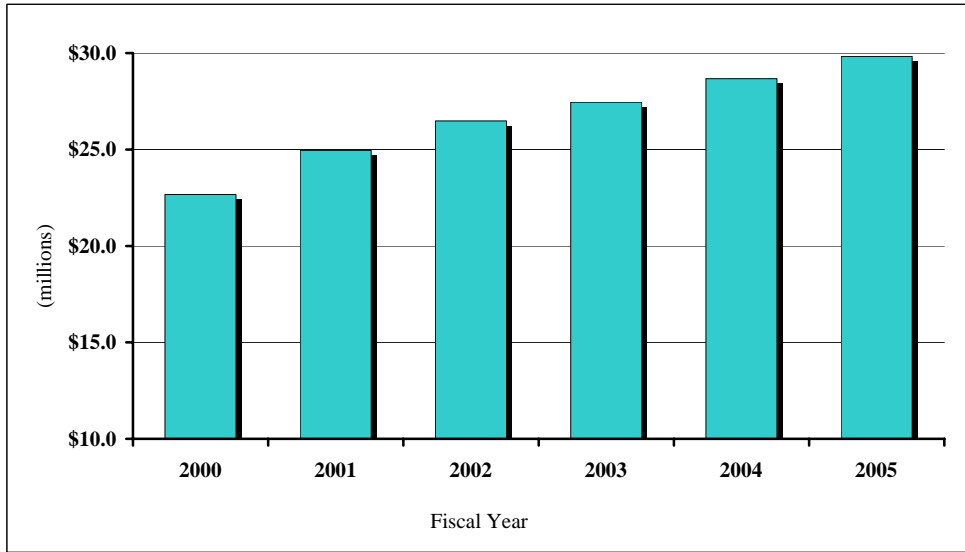


Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$17,506,071	2.6%
2001	\$17,684,625	1.0%
2002	\$17,716,661	0.2%
2003	\$17,760,697	0.2%
2004	\$18,779,625	5.7%
2005	\$18,574,828	-1.1%

Liquor Excise Tax Gross Receipts

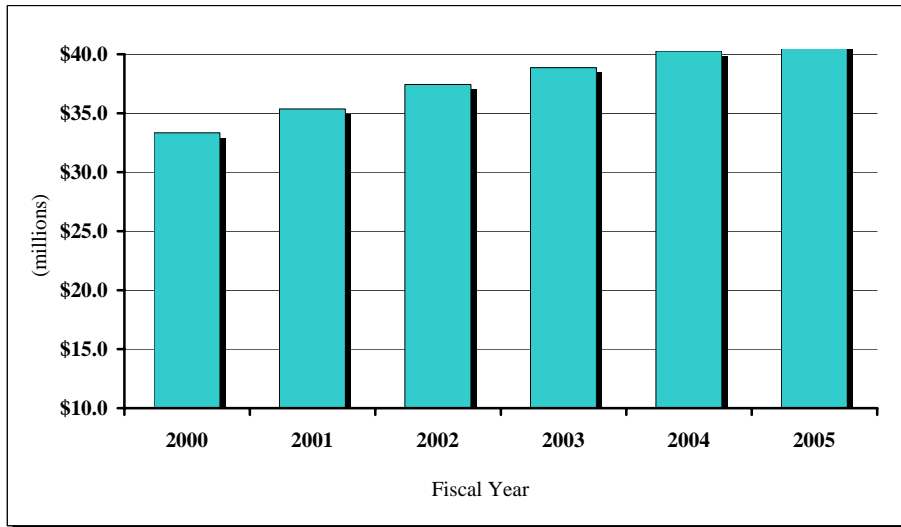
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from which collected, 25% is credited to the State General Fund and 5% to the Community Alcoholism and Intoxication Programs Fund. This tax is collected by the Division of Tax Operations rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$22,666,573	3.7%
2001	\$24,955,471	10.1%
2002	\$26,483,710	6.1%
2003	\$27,450,972	3.7%
2004	\$28,672,690	4.5%
2005	\$29,826,910	4.0%

Liquor Enforcement Tax Gross Receipts

The liquor enforcement tax is imposed upon the gross receipts from the sale of liquor to consumers by retailers, microbreweries, and farm wineries. Also on the gross receipts from the sale of liquor and cereal malt beverage to clubs, drinking establishments, and caterers by distributors. This tax is collected by the Division of Tax Operations, rather than the Division of Alcoholic Beverage Control.



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2000	\$33,335,568	8.2%
2001	\$35,356,154	6.1%
2002	\$37,435,563	5.9%
2003	\$38,859,323	3.8%
2004	\$40,272,868	3.6%
2005	\$41,924,949	4.1%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2005 Total Liquor Taxes and Fees




	Fiscal Year <u>2005</u>	Percent <u>Total</u>
Gallonage Tax	\$18,574,828	19.9%
Liquor Excise Tax	\$29,826,910	31.9%
Liquor Enforcement Tax	\$41,924,949	44.8%
Fees and Fines	<u>\$3,195,117</u>	<u>3.4%</u>
Total	\$93,521,804	100.0%

Alcoholic Beverage Licenses Issued

Retail Liquor Stores	713
Spirits Distributors	7
Wine Distributors	10
Beer Distributors	44
Class A Vets, Frat'l Club	239
Class A Social Club 500+	18
Class A Social Club <500	60
Class B Private Clubs	152
Drinking Establishments	1,485
Caterers	26
Hotels	34
Drinking Establishments/Caterers	78
Hotel/Caterers	15
Farm Wineries	14
Farm Winery Outlet	6
Microbreweries	10
Total	2,911

Kansas Liquor-by-the-Drink November 2004

The tax base for the liquor-by-the-drink tax is gross receipts from the sale of alcoholic liquor by clubs, caterers, drinking establishments, and temporary permit holders. This map identifies the year the county voted for liquor-by-the-drink, and where applicable, the year the county removed the 30% food requirement.

-  No liquor-by-the-drink
-  Liquor-by-the-drink allowed with 30% food requirement
-  Liquor-by-the-drink allowed with no food requirement

