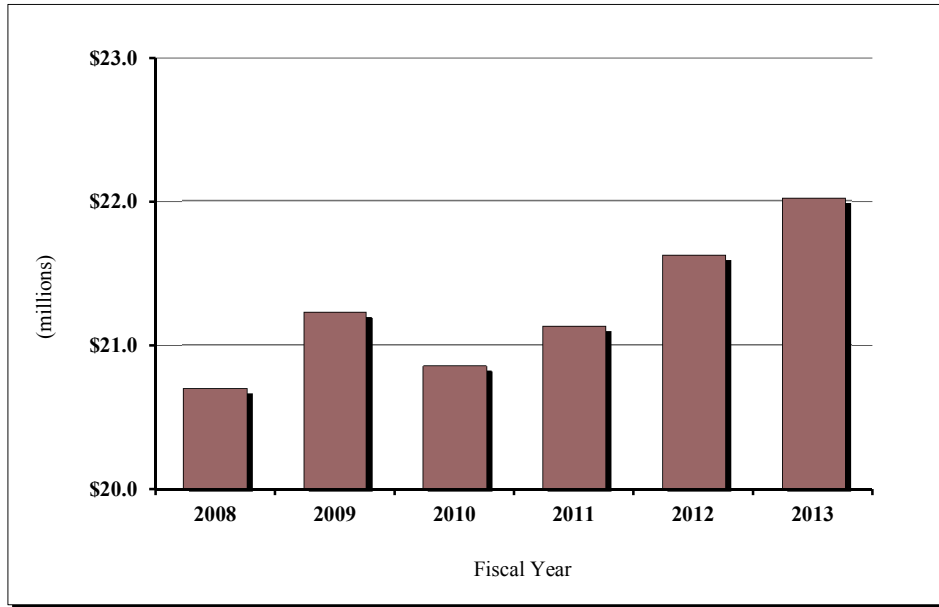


Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2012</u>	Fiscal Year <u>2013</u>	Percent <u>Change</u>
Alcohol and Spirits	\$10,039,513	\$11,088,716	10.5%
Fortified and Light Wine	\$1,735,929	\$1,555,781	-10.4%
Strong Beer	\$7,771,472	\$7,522,175	-3.2%
Cereal Malt Beverage	<u>\$2,081,419</u>	<u>\$1,855,093</u>	-10.9%
Total	\$21,628,333	\$22,021,765	1.8%

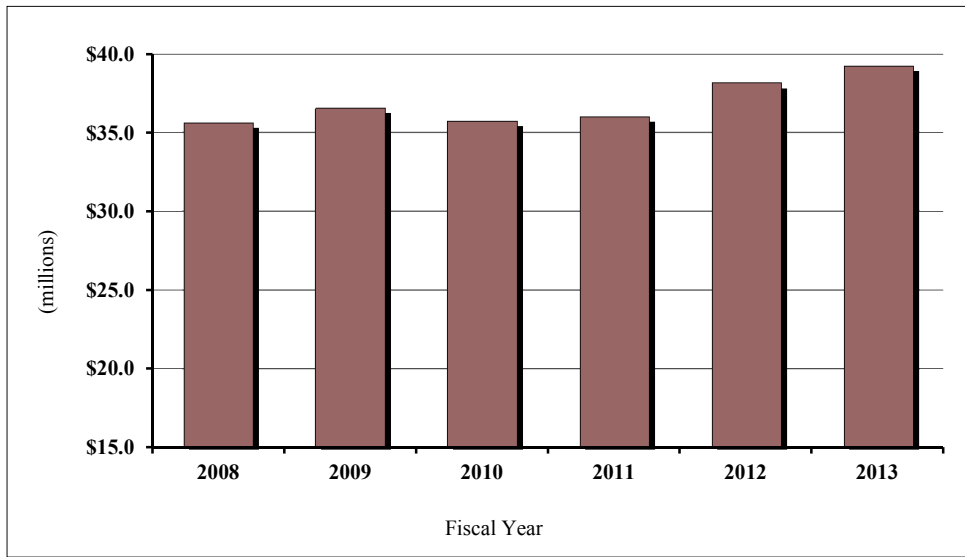


Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2008	\$20,702,823	3.6%
2009	\$21,228,889	2.5%
2010	\$20,857,620	-1.7%
2011	\$21,135,864	1.3%
2012	\$21,628,333	2.3%
2013	\$22,021,765	1.8%

Liquor Excise Tax Gross Receipts

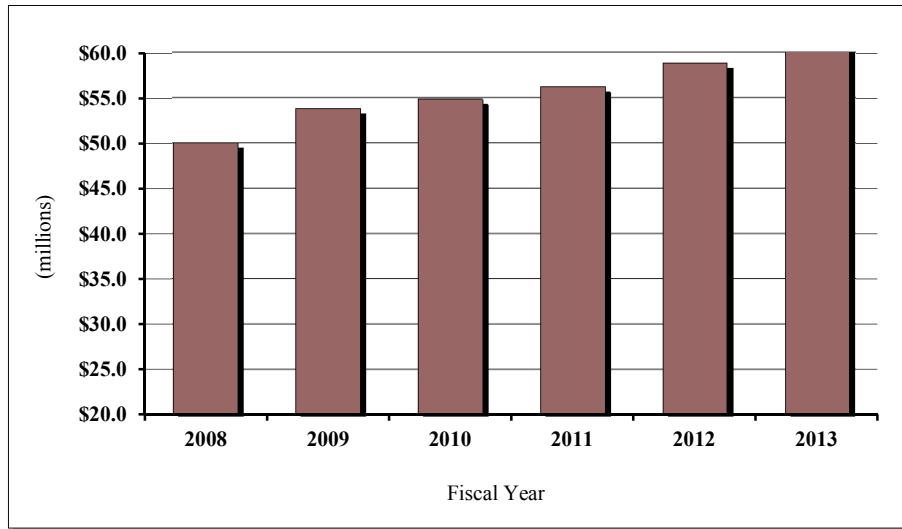
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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>
2008	\$35,639,204	3.9%
2009	\$36,578,860	2.6%
2010	\$35,764,829	-2.2%
2011	\$36,050,400	0.8%
2012	\$38,158,615	5.8%
2013	\$39,258,226	2.9%

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>
2008	\$50,020,773	6.0%
2009	\$53,836,004	7.6%
2010	\$54,854,273	1.9%
2011	\$56,224,767	2.5%
2012	\$58,878,961	4.7%
2013	\$60,561,426	2.9%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2013 Total Liquor Taxes and Fees

	Fiscal Year <u>2013</u>	Percent <u>Total</u>
Gallonage Tax	\$22,021,765	17.5%
Liquor Excise Tax	\$39,258,226	31.2%
Liquor Enforcement Tax	\$60,561,426	48.2%
Fees and Fines	<u>\$3,877,967</u>	<u>3.1%</u>
Total	\$125,719,384	100.0%

Alcoholic Beverage Licenses Issued

RETAIL LIQUOR STORE	754
CLASS A VETS, FRATL CLUB	203
CLASS A SOCIAL CLUB 500+	16
CLASS A SOCIALCLUB <500	47
CLASS B CLUB	107
DRINKING ESTABLISHMENT/RAIL CAR	1738
HOTEL DRINK ESTABLISHMENT LICENSE	37
CATERER LICENSE	43
DRINKING ESTABLISHMENT/CATERER	129
HOTEL/CATERER	22
TEMPORARY PERMIT	2330
BEER DISTRIBUTOR	35
SPIRITS DISTRIBUTOR	26
WINE DISTRIBUTOR	38
SUPPLIER PERMIT	856
MICROBREWERY	21
NON-BEVERAGE LICENSE	11
SPECIAL ORDER SHIPPING	456
FARM WINERY	33
FARM WINERY OUTLET	9
FARMERS MARKET SALES PERMIT	6
OTHER	17
TOTAL	6934

Kansas Liquor-by-the-Drink November 2012

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

