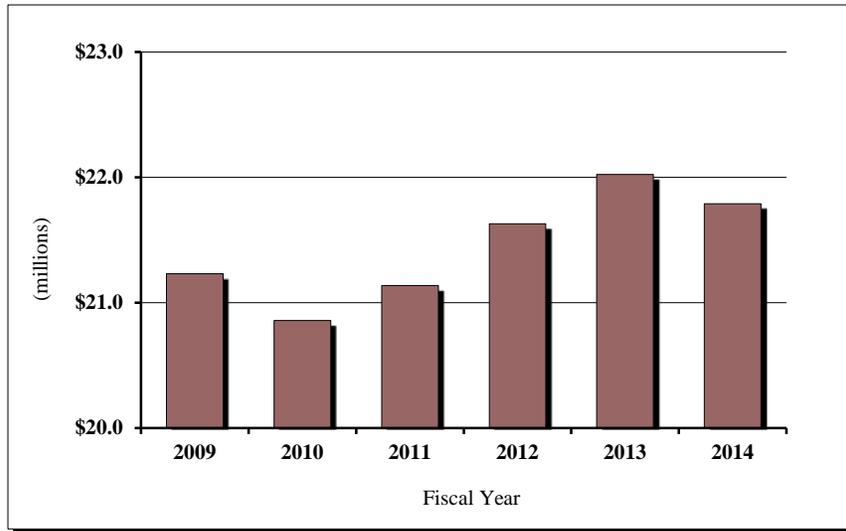


## Gallonge Tax Receipts by Components and Fiscal Year

### Gross Gallonge Tax by Components

	Fiscal Year <u>2013</u>	Fiscal Year <u>2014</u>	Percent <u>Change</u>
Alcohol and Spirits	\$11,088,716	\$10,225,181	-7.8%
Fortified and Light Wine	\$1,555,781	\$1,818,040	16.9%
Strong Beer	\$7,522,175	\$8,060,576	7.2%
Cereal Malt Beverage	<u>\$1,855,093</u>	<u>\$1,685,221</u>	-9.2%
Total	\$22,021,765	\$21,789,018	-1.1%

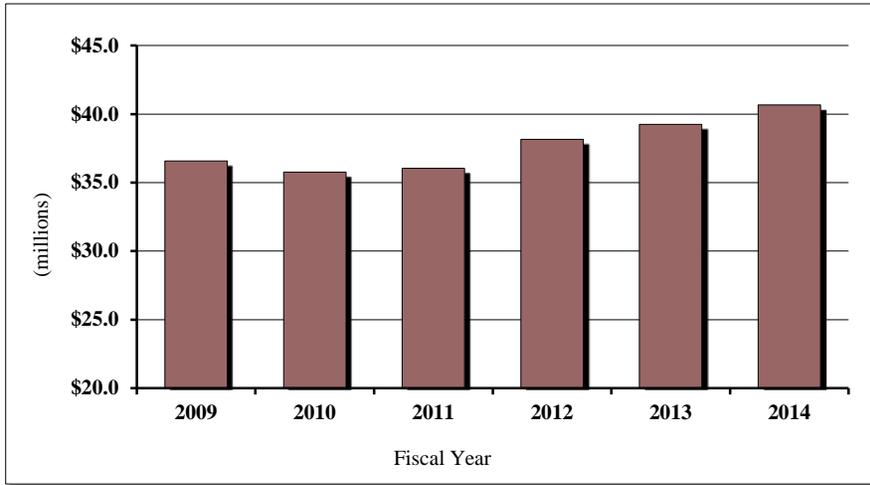


### Total Gallonge Tax by Fiscal Year

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
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%
2014	\$21,789,018	-1.1%

## Liquor Excise Tax Gross Receipts

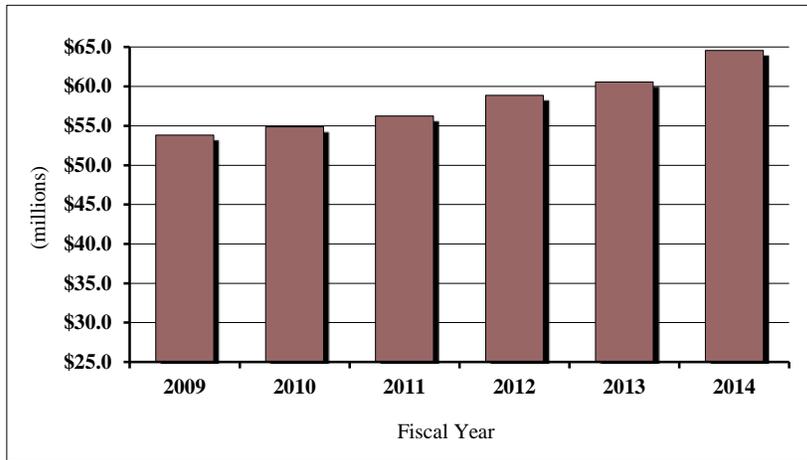
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2014	\$40,661,294	3.6%

## 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



<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
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%
2014	\$64,564,302	6.6%

## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2014 Total Liquor Taxes and Fees

	Fiscal Year <u>2014</u>	Percent <u>Total</u>
Gallonage Tax	\$21,789,018	16.5%
Liquor Excise Tax	\$40,661,294	30.8%
Liquor Enforcement Tax	\$64,564,302	49.0%
Fees and Fines	<u>\$4,859,644</u>	<u>3.7%</u>
Total	\$131,874,258	100.0%

### Alcoholic Beverage Licenses Issued

RETAIL LIQUOR STORE	752	MICROBREWERY PWF	1
RETAIL LIQUOR DELVRY REG	0	NOT ASSIGNED	0
NOT ASSIGNED	0	NON-BEVERAGE LICENSE	11
CMB LICENSEES	0	NON-BEVERAGE PERMIT	2
CLASS A VETS, FRATL CLUB	200	PKG AND WRHSE FACILITY	1
CLASS A SOCIAL CLUB 500+	16	MANUFACTURER - BEER	0
CL A SOCIAL CLUB <500	46	MANUFACTURER - SPIRITS	2
PUBLIC VENUE LICENSE	5	MANUFACTURER - WINE	0
CLASS B CLUB	94	SPECIAL ORDER SHIPPING	496
DRINKING ESTAB/RAIL CAR	1,747	FARM WINERY	35
HOTEL DRINK EST LICENSE	36	FARM WINERY OUTLET	10
CATERER LICENSE	46	FARMERS MKT SALES PERI	7
DRINKING ESTABL/CATERER	129	MICRODISTILLERY LICENS	3
HOTEL/CATERER	21	MICRODISTILLERY PWF	0
TEMPORARY PERMIT	238	TOTAL:	4,971
BEER DSTRBTR LIC	35		
SPIRITS DSTRBTR LIC	27		
WINE DSTRBTR LIC	40		
SUPPLIER PERMIT	947		
MICROBREWERY	24		

### **Page 93 – Liquor-by-the-Drink map of Kansas**

This is a map of Kansas that identifies the year each county voted for liquor-by-the-drink, and where applicable, the year the county removed the 30% food requirement. 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. The map is updated every two (2) years in November.

#### **Counties with no liquor-by-the-drink**

Clark  
Clay  
Gray  
Haskell  
Jewell  
Meade  
Sheridan  
Stafford  
Stanton  
Wallace

#### **Counties with liquor-by-the-drink with 30% food requirement**

Allen	2000
Anderson	1996
Atchison	1986
Bourbon	1992
Butler	1986
Chase	1988
Chautauqua	2008
Cheyenne	2000
Cloud	1998
Coffey	2004
Decatur	2002
Dickinson	1986
Doniphan	2012
Douglas	1986
Elk	2014
Ellsworth	1986
Finney	1986
Ford	1986
Franklin	1994
Gove	2012
Greenwood	1986
Hamilton	2010
Harper	2006
Harvey	1986
Hodgeman	2004
Jackson	2004

Jefferson	1986
Johnson	1986
Kearny	1988
Kingman	2004
Kiowa	2010
Labette	1996
Leavenworth	1986
Lincoln	1990
Linn	2004
Marion	2004
Marshall	1986
McPherson	1996
Miami	1986
Mitchell	1996
Morris	1992
Nemaha	1986
Neosho	1998
Ness	2004
Norton	1992
Osage	1986
Osborne	2010
Ottawa	2006
Pawnee	1992
Pottawatomie	1986
Pratt	2000
Rawlins	2002
Reno	1986
Republic	1986
Rooks	2000
Rush	1986
Russell	1986
Seward	1996
Sherman	1986
Smith	1992
Sumner	1992
Thomas	1986
Trego	1986
Wabaunsee	1986
Washington	1986
Wilson	1998

**Counties with liquor-by-the-drink with no food requirement**

Graham	1992
Grant	2008
Greeley	2008
Lane	2012

Logan	2006
Morton	2012
Scott	2010
Stevens	2012
Wichita	2014
	1996
Phillips	2012
	1986
Ellis	1988
	1986
Edwards	2008
Comanche	2010
	1986
Barton	2004
Barber	2010
Rice	2014
	1986
Saline	1994
	1986
Sedgwick	1988
Cowley	1996
	1986
Riley	2004
	1986
Geary	1990
	1986
Lyon	1992
Brown	2000
	1986
Shawnee	1994
Woodson	2008
Montgomery	1998
	1986
Wyandotte	1988
	1986
Crawford	1992
Cherokee	2012

# Kansas Liquor-by-the-Drink November 2014

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

