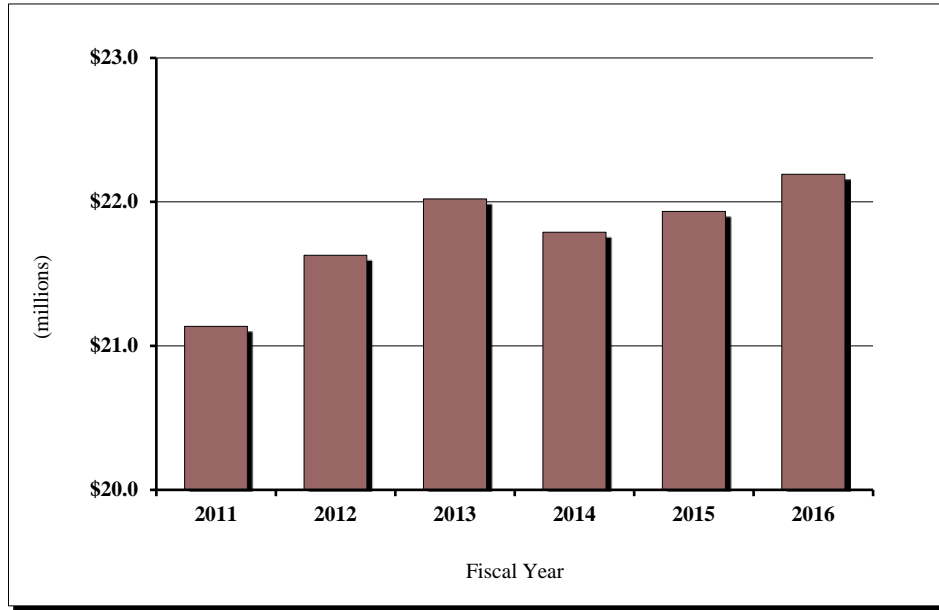


Gallonge Tax Receipts by Components and Fiscal Year

Gross Gallonge Tax by Components

	Fiscal Year <u>2015</u>	Fiscal Year <u>2016</u>	Percent <u>Change</u>
Alcohol and Spirits	\$10,498,056	\$10,693,356	1.9%
Fortified and Light Wine	\$1,721,203	\$1,763,212	2.4%
Strong Beer	\$8,149,227	\$8,326,418	2.2%
Cereal Malt Beverage	<u>\$1,566,164</u>	<u>\$1,409,987</u>	-10.0%
Total	\$21,934,650	\$22,192,973	1.2%

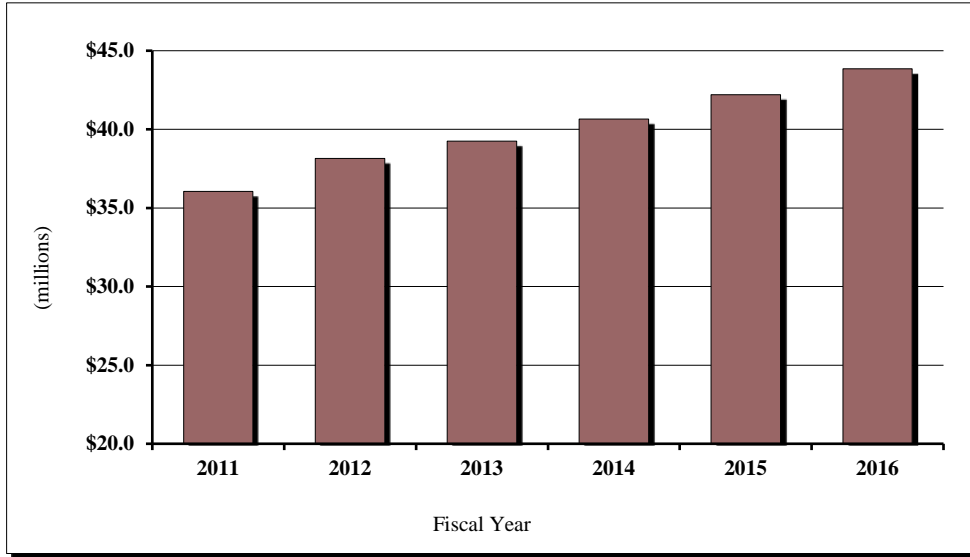


Total Gallonge Tax by Fiscal Year

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Percent Change</u>
2011	\$21,135,864	1.3%
2012	\$21,628,333	2.3%
2013	\$22,021,765	1.8%
2014	\$21,789,018	-1.1%
2015	\$21,934,650	0.7%
2016	\$22,192,973	1.2%

Liquor Excise Tax Gross Receipts

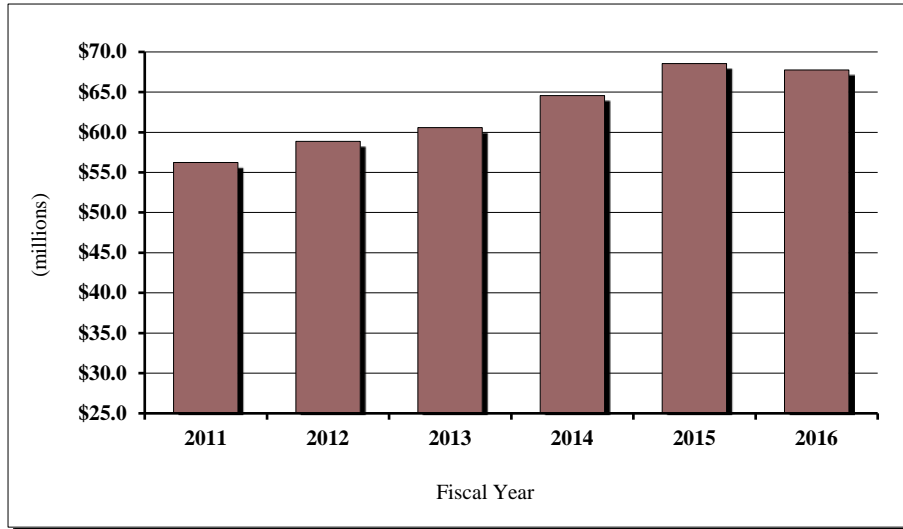
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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>
2011	\$36,050,400	0.8%
2012	\$38,158,615	5.8%
2013	\$39,258,226	2.9%
2014	\$40,661,294	3.6%
2015	\$42,196,378	3.8%
2016	\$43,842,818	3.9%

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>
2011	\$56,224,767	2.5%
2012	\$58,878,961	4.7%
2013	\$60,561,426	2.9%
2014	\$64,564,302	6.6%
2015	\$68,556,891	6.2%
2016	\$67,762,160	-1.2%

Total Liquor Taxes and Fees and Number of Licenses

Fiscal Year 2016 Total Liquor Taxes and Fees

	Fiscal Year <u>2016</u>	Percent <u>Total</u>
Gallonage Tax	\$22,192,973	16.0%
Liquor Excise Tax	\$43,842,818	31.5%
Liquor Enforcement Tax	\$67,762,160	48.8%
Fees and Fines	<u>\$5,190,376</u>	<u>3.7%</u>
Total	\$138,988,327	100.0%

Alcoholic Beverage Licenses Issued

License Type	Count
Caterer	49
Class A Club - Social (500 members or less)	38
Class A Club - Social (Over 500 members)	17
Class A Club (Fraternal/Veterans)	187
Class B Club	75
Distributor - Beer	35
Distributor - Spirits	31
Distributor - Wine	38
Drinking Establishment	1,857
Drinking Establishment/Caterer	141
Farm Winery	39
Farm Winery Outlet	10
Farmers' Market Sales Permit	8
Hotel Drinking Establishment	48
Hotel Drinking Establishment and Caterer	19
Manufacturer's License	4
Microbrewery License	37
Microbrewery Packaging and Warehousing Facility	1
Microdistillery License	8
Non-Beverage Permit	20
Non-Beverage User License	14
Packaging and Warehousing Facility Permit	1
Public Venue License	5
Retailer's License	761
Special Order Shipping License	590
Supplier Permit	1,024
Temporary Permit - On Premise	341
Total	5,398

Kansas Liquor-by-the-Drink November 2016

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.

