



HANDBOOK

FOR

VINEYARD PERMITS

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Introduction

Any Kansas vineyard with 100 or more grape vines may apply for a permit which allows the vineyard to purchase wine at wholesale from any Kansas farm winery that purchased their grapes and which was made entirely or partially from the grapes grown by that vineyard. [Subsections (a) and (b) of K.S.A. 41-355]

Application Process

Apply online at <http://ksabconline.org> or download and print the Vineyard Permit Application and Agreement (Form ABC-1018) online at <http://www.ksrevenue.org/abcvineyard.html>. Follow the directions for submitting the application to ABC.

The Federal TTB Alcoholic Dealer Registration (TTB F 5630.5d) form will need to be submitted to ABC Licensing with your application for a Vineyard Permit. The TTB form is available on ABC's Vineyard Permit webpage.

The permit is valid for one year from the date it is issued by ABC and can be renewed annually. The annual fee for the permit is \$100. [Subsections (d) and (e) of K.S.A. 41-355]

Authorized Activities

The permit allows a vineyard to do the following with the wine so purchased, but only on the premises specified in the permit:

1. Sell bottles of the wine made entirely or partially from the grapes grown by that vineyard in the original, unopened container to the public. [Subsection (b) of K.S.A. 41-355] Any wine sold but not consumed on the premises shall be disposed of by the permit holder, or, prior to its removal from the vineyard property, securely resealed and placed in a tamper-proof, transparent bag which is sealed in a manner that makes it visibly apparent if the bag is subsequently opened. [Subsection (c) of K.S.A. 41-355]
2. Sell by the drink wine made entirely or partially from the grapes grown by that vineyard. [Subsection (b) of K.S.A. 41-355] The vineyard must be located in a county that allows liquor by the drink. [Applying the same restriction which applies to Kansas farm wineries as provided by subsection (b)(2) of K.S.A. 41-308a]
3. Conduct wine tastings for the public in accordance with K.S.A. 41-308d. [Subsection (b) of K.S.A. 41-355] The vineyard must be located in a county that allows liquor by the drink. Information concerning the status of each county may be found on the ABC website at www.ksrevenue.org/pdf/abcwetdrymap.pdf. [Applying the same restriction which applies to Kansas farm wineries as provided by subsection (a)(4) of K.S.A. 41-308a]

The following provisions of K.S.A. 41-308d apply to wine tastings conducted by vineyard permit holders:

- No charge may be made for the wine sample served. [Subsection (a)(3) of K.S.A. 41-308d]
- A person may be served more than one sample. [Subsection (a)(4) of K.S.A. 41-308d]
- Samples may not be served to a minor. [Subsection (a)(4) of K.S.A. 41-308d, and interpreting minor as any person under the age of 21 as provided by K.S.A. 41-308a for Kansas farm wineries]
- No samples may be removed from the premises specified in the permit. [Subsection (a)(4) of K.S.A. 41-308d]

Prohibited Activities

No activities involving the sale or consumption of alcoholic liquor are permitted on the premises specified in the permit other than those specifically authorized by statute as described above.

Monthly Sales Report

Permit holders are required to file a Kansas Vineyard Permit Monthly Sales Report (Form ABC-1019) which can be completed and printed from the website at www.ksrevenue.org/abcvineyard.html.

Reporting and Payment of Liquor Taxes

Bottles of wine sold to the public are subject to the Kansas Liquor Enforcement Tax. This tax is paid by the customer at the time of purchase of the bottle of wine from the vineyard. The vineyard files a liquor enforcement tax return (Form LE-3) or files online with the Kansas Department of Revenue and remits the taxes collected.

Wine sold by the glass to customers at the vineyard are subject to the Kansas Liquor Drink Tax. This tax is paid by the customer at the time of purchase of the glass of wine from the vineyard. The vineyard files a liquor drink tax return (Form LD-1) or files online with the Kansas Department of Revenue and remits the taxes collected.

Registration for these two taxes is available as part of the Business Tax Application Booklet (Form KS-1216) available on the ABC Vineyard Permit webpage www.ksrevenue.org/abcvineyard.html.

Appendix A – Statutes and Legislative History

K.S.A. 41-355. Vineyard permit.

- (a) Any person engaged in business as a vineyard with not less than 100 vines may apply to the director for an annual vineyard permit.
- (b) A vineyard permit shall authorize the sale in the original, unopened container and the serving by the drink of wine on the premises specified in the permit. A vineyard permit also shall authorize the permit holder to conduct wine tastings in accordance with K.S.A. 2015 Supp. 41-308d, and amendments thereto, on the premises specified in the permit. All wine sold or served by the permit holder shall be produced, in whole or in part, using grapes grown by the permit holder and shall be manufactured by a farm winery.
- (c) Any wine not consumed on the premises shall be disposed of by the permit holder or, prior to its removal from the property, securely resealed and placed in a tamper-proof, transparent bag which is sealed in a manner that makes it visibly apparent if the bag is subsequently opened.
- (d) Permits issued under this section shall be valid for one year from the date of issuance.
- (e) The annual fee for a vineyard permit shall be \$100.
- (f) The secretary may adopt rules and regulations as necessary to implement the provisions of this section.
- (g) This section shall be part of and supplemental to the Kansas liquor control act.

History: L. 2015, ch. 82, § 25; July 1.

Legislative History

The annual vineyard permit was created by section 25 of House Bill 2223 passed in the 2015 Legislative Session and became effective on July 1, 2015.