



**REFERENCE GUIDE FOR
ALCOHOLIC LIQUOR
USED BY CHURCHES AND
RELIGIOUS ORGANIZATIONS**

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Statutory exemption from provisions of the Liquor Control Act

K.S.A. 41-105 provides that the Liquor Control Act does not apply to wine intended for use and used by any church or religious organization for sacramental purposes.

K.S.A. 41-105. Act inapplicable in certain cases. None of the provisions of this act shall apply: ... (3) to wine intended for use and used by any church or religious organization for sacramental purposes.

Subsection (f) of K.S.A. 41-104 exempts the authorized representative of any church from the general prohibition on possession and dispensation of wine when done so for the purpose of conducting any bona fide rite or religious ceremony conducted by such church.

K.S.A. 41-104. Acts with regard to alcoholic liquor prohibited unless allowed by statute; exceptions. No person shall manufacture, bottle, blend, sell, barter, transport, deliver, furnish or possess any alcoholic liquor for beverage purposes, except as specifically provided in this act, the club and drinking establishment act or article 27 of chapter 41 of the Kansas Statutes Annotated, except that nothing contained in this act shall prevent:

(f) the possession and dispensation of wine by an authorized representative of any church for the purpose of conducting any bona fide rite or religious ceremony conducted by such church;

Definition of "church or other religious organization"

There is no definition of "church or religious organization" in the state liquor statutes. However, according to Department of Revenue Notice 99-14 published by the Office of Policy & Research on March 2, 2000, there are two definitions of "religious organization" found in state statutes. One is a definition of "nonprofit religious organization" found in the bingo statutes in subsection (o) of K.S.A. 79-4701, as follows:

(o) "Nonprofit religious organization" means any organization, church, body of communicants, or group, gathered in common membership for mutual support and edification in piety, worship, and religious observances, or a society of individuals united for religious purposes at a definite place and of which no part of the net earnings inures to the benefit of any private shareholder or individual member of such organization, and which religious organization maintains an established place of worship within this state and has a regular schedule of services or meetings at least on a weekly basis and has been determined by the administrator to be organized and created as a bona fide religious organization and which has been exempted from the payment of federal income taxes as provided by section 501(c)(3) or section 501(d) of the federal internal revenue code of 1986, as amended, or determined to be organized and operated as a bona fide nonprofit religious organization by the administrator.

The other definition is found in the state statutes dealing with automobiles and other vehicles, specifically subsection (a) of K.S.A. 8-1730a, as follows:

(a) ...As used in this section, "religious organization" means any organization, church, body of communicants or group, gathered in common membership for mutual edification in piety, worship and religious observances, or a society of individuals united for religious purposes at a definite place.

All of the words found in subsection (a) of K.S.A. 8-1730a are also found in subsection (o) of K.S.A. 79-4701. Therefore, the best definition we have for a "church or other religious organization" as used in K.S.A. 41-105 is as follows:

"any organization, church, body of communicants, or group, gathered in common membership for mutual support and edification in piety, worship, and religious observances, or a society of individuals united for religious purposes at a definite place"

Definition of "sacramental purposes"

The term "sacramental purposes" is not defined in the Liquor Control Act. Webster's II New Riverside University Dictionary (1984) defines "sacramental" as:

- of, or relating to, or used in a sacrament.
- consecrated or bound by or as if by a sacrament.
- having the force or efficacy of a sacrament.
- a rite, action, or sacred object used in worship by some Christian churches.

The dictionary also defines "sacrament" as:

- a formal Christian rite, as baptism or matrimony, especially thought to have been instituted by Jesus as a means of grace.
- the Eucharist.
- the consecrated elements of the Eucharist, especially the host.

The dictionary also defines "Eucharist" as communion or spiritual communion with God.

Procedures for purchasing wine

An official religious leader (priest, pastor, bishop, rabbi, preacher, minister, etc.) of a church or other bona fide religious organization may purchase wine for sacramental or religious purposes from one of three sources:

- First, the official religious leader may purchase the wine from a retail liquor store just like any other consumer would do. The Kansas liquor enforcement tax must be paid on such purchases because there is no exemption provided in the Liquor Enforcement Tax Act.
- Second, the official religious leader may purchase wine made by a licensed Kansas wine manufacturer or farm winery. If the wine was made exclusively for sacramental or religious purposes (and labeled as such), then it is exempt from the Kansas gallonage tax. [Subsection (b)

of K.S.A. 41-501] However, the Kansas liquor enforcement tax must be paid on all such purchases because there is no exemption provided in the Liquor Enforcement Tax Act.

- Third, the official religious leader may purchase wine from any out of state source and have it shipped directly to such leader in accordance with the following ABC regulation:

K.A.R. 14-17-2. Sacramental wine, importation, sale, transportation, and delivery. No license of any kind shall be required of any person to ship wine into this state which is to be used exclusively for sacramental purposes, when such wine is shipped by common carrier and consigned to any bona fide priest, pastor, bishop, rabbi, preacher or minister of the gospel of any religious faith or denomination, and the container, barrel, case, or carton thereof is plainly and legibly labeled: ``Wine to be used exclusively for sacramental purposes"; and no licenses or transportation permit, shall be required for the importation and the delivery, transportation, or distribution within this state of any such wine when it is consigned to any such bona fide priest, pastor, bishop, rabbi, preacher or minister of the gospel, and the container, barrel, case, or carton is plainly and legibly labeled as above required.

Wine purchased from sources outside of Kansas may be subject to taxes in the jurisdiction where purchased.

If the wine was made exclusively for sacramental or religious purposes (and labeled as such), then it is exempt from the Kansas gallonage tax. [Subsection (b) of K.S.A. 41-501]

Individuals are exempt from criminal prosecution for having transported untaxed wine into Kansas or having untaxed wine in their possession in Kansas, if done so solely for sacramental purposes and uses by a church or religious organization. [Subsection (b) of K.S.A. 41-407]

Changes made to this handbook since the previous revision(s) have been highlighted with a **gray background**. Please report errors, omissions or suggestions for improvement to this handbook to the Division of Alcoholic Beverage Control by telephone at 785-296-7015, by fax at 785-296-7185 or by email to **abc.email@kdor.ks.gov**.