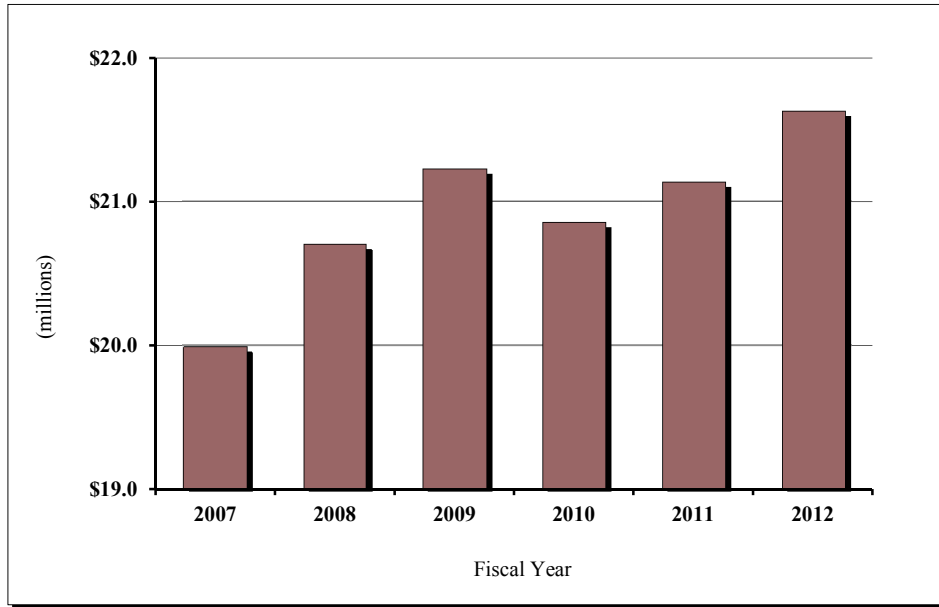


## Gallonge Tax Receipts by Components and Fiscal Year

### Gross Gallonge Tax by Components

	Fiscal Year <u>2011</u>	Fiscal Year <u>2012</u>	Percent <u>Change</u>
Alcohol and Spirits	\$9,542,047	\$10,039,513	5.2%
Fortified and Light Wine	\$1,363,314	\$1,735,929	27.3%
Strong Beer	\$8,325,291	\$7,771,472	-6.7%
Cereal Malt Beverage	<u>\$1,905,212</u>	<u>\$2,081,419</u>	9.2%
Total	\$21,135,864	\$21,628,333	2.3%

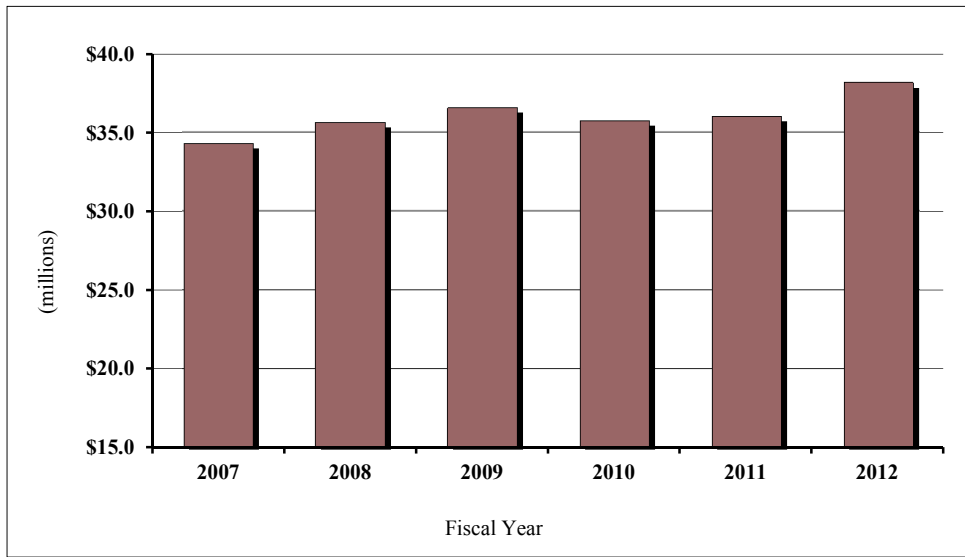


### Total Gallonge Tax by Fiscal Year

Fiscal <u>Year</u>	Amount <u>Collected</u>	Percent <u>Change</u>
2007	\$19,991,789	2.0%
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%

## Liquor Excise Tax Gross Receipts

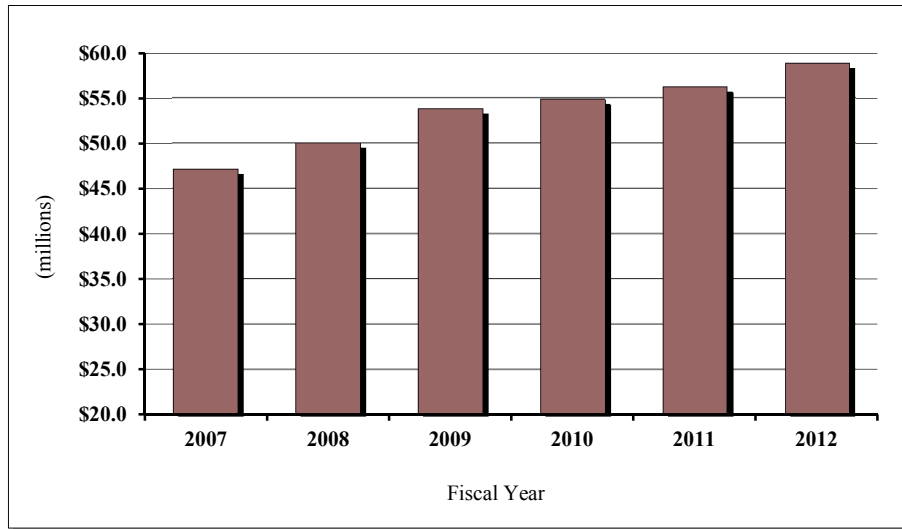
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from 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>
2007	\$34,307,823	7.0%
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%

## 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>
2007	\$47,183,769	6.6%
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%

## Total Liquor Taxes and Fees and Number of Licenses

### Fiscal Year 2012 Total Liquor Taxes and Fees




	Fiscal Year <u>2012</u>	Percent <u>Total</u>
Gallonage Tax	\$21,628,333	17.5%
Liquor Excise Tax	\$38,158,615	30.8%
Liquor Enforcement Tax	\$58,878,961	47.6%
Fees and Fines	<u>\$5,063,287</u>	<u>4.1%</u>
Total	\$123,729,196	100.0%

### Alcoholic Beverage Licenses Issued

RETAIL LIQUOR STORE	760
CLASS A VETS, FRATL CLUB	212
CLASS A SOCIAL CLUB 500+	17
CLASS A SOCIALCLUB <500	52
CLASS B CLUB	116
DRINKING ESTABLISHMENT	1697
HOTEL DRINK ESTABLISHMENT LICENSE	37
CATERER LICENSE	35
DRINKING ESTABLISHMENT/CATERER	122
HOTEL/CATERER	21
TEMPORARY PERMIT	1945
BEER DISTRIBUTOR	36
SPIRITS DISTRIBUTOR	26
WINE DISTRIBUTOR	34
SUPPLIER PERMIT	794
MICROBREWERY	20
NON-BEVERAGE LICENSE	13
SPECIAL ORDER SHIPPING	434
FARM WINERY	31
FARM WINERY OUTLET	9
FARMERS MARKET SALES PERMIT	6
OTHER	11
<b>TOTAL</b>	<b>6428</b>

### 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

