

Chart of Wine Sales Requiring Shipping Permits and Payment of Taxes

(Revised 02/13/08)

Type of Winery	Means by Which Sale is Made to Consumer	Possession of Wine Given to Consumer	Winery Shipping Permit Needed ?	Statutory Citation	Liquor Enforcement Tax Collected by Winery?	Gallage Tax Paid by
Kansas Farm Winery	face to face	on winery premises	No	KSA 41-308a(a)(3)	Yes	Note 1
		shipped to Kansas address	No	KSA 41-104(g)	Yes	Note 1
		shipped to out-of-state address	No	KSA 41-308a(a)(7)	No	Note 1
	mail, internet, etc.	shipped to consumer in Kansas for pickup at Kansas RLS	Yes	KSA 41-308a(a)(8) [not KSA 41-104(g)] [not KSA 41-308a(a)(7)]	No (Tax collected by RLS)	Note 1
		shipped to out-of-state address	No	KSA 41-308a(a)(7)	No	Note 1
Out-of-State Winery	face to face	on winery premises	No	No Kansas jurisdiction	No	Customer pays direct to KDOR
		shipped to Kansas address	No	KSA 41-104(g)	No	Customer pays direct to KDOR
	mail, internet, etc.	shipped to consumer in Kansas for pickup at Kansas RLS (also via Kansas distributor if winery produces over 100,000 gallons annually)	Yes	KSA 41-348 or KSA 41-349	No (Tax collected by RLS)	Customer pays to Winery and Winery remits to KDOR

Note 1 - The gallage tax is paid to KDOR by the Kansas Farm Winery at the time the wine is manufactured. Wine sold to consumers via the mail, internet, etc. and shipped to out-of-state addresses is not exempt from gallage tax because the exemption insubsection (c) of K.S.A. 41-501 applies only when the wine is shipped out of state for sale and consumption outside the state.