FARM WINERY - OTHER LICENSES AND PERMIT with APPLICABLE TAXES
9-24-12

FARM WINERY

Liquor Enforcement Tax
K.S.A. 79-4101(a)

Off-Premise Sales
K.S.A. 41-351(a)

Farmer's Market Sales Permit
K.S.A. 41-351

Liquor Drink Tax
K.S.A. 79-41a02(a)

Caterer's License
K.S.A. 41-308a(a)(6)

Drinking Establishment License
K.S.A. 41-308a(a)(5)

Liquor Drink Tax
K.S.A. 79-41a02(a)

Farm Winery Outlet – up to 3
(No Sales for on-premise consumption)
K.S.A. 41-308a(b)

Manufacture and Bottle
Domestic Wine
K.S.A. 41-308a(b)(3)

Gallongage Tax
K.S.A. 41-501(b)

Liquor Enforcement Tax
K.S.A. 79-4101(a)

Free Samples
(Only if licensed in wet county)
K.S.A. 41-308a(b)(2)

No Tax
K.S.A. 41-501(c)

Off-Premise Sales
K.S.A. 41-308a(b)(1)
(Consumer must make purchase in person on licensed premise and take immediate possession of wine; cannot ship or mail wine in-state or out-of-state)

- Gallongage Tax and Sales are reported on ABC-1013 due on the 15th of the following month.
- Liquor Enforcement Tax is reported on LE-3 due on the 25th of the following month.
- Liquor Drink Tax is reported on LD-1 due on the 25th of the following month.