

# MICROBREWERY ACTIVITIES and APPLICABLE TAXES 9-24-12

Requires  
Microbrewery  
Packaging and  
Warehousing Facility  
License  
K.S.A. 41-308b(b)

Transfer Beer Manufactured between Microbrewery and  
Packaging and Warehousing Facility  
K.S.A. 41-308b(b)(1) and (2)

Import Beer in Small  
Quantities Used for Bona  
Fide Educational and  
Scientific Tasting Program  
(Not for Resale)  
K.S.A. 41-308b(d)

Not Subject to  
Gallonage Tax  
K.S.A. 41-308b(e)

Obtain Permit to Import Beer  
K.S.A. 41-308b(d)  
(Bona Fide Group of Brewers Only)

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

Manufacture and Store Domestic Beer  
Manufacture or Import Wort, Liquid Malt, Malt Extract or Malt Syrup  
K.S.A. 41-308b(a)(1)

Register Brand and Obtain Label Approval for Sales in Kansas  
K.S.A. 41-331(b)  
No Label Fee  
K.S.A. 41-322

Make Domestic Beer Sales to:

Beer Distributors  
K.S.A. 41-308b(a)(2)

Not Subject to Gallonage  
Tax or Enforcement Tax  
K.S.A. 41-501(b)  
K.S.A. 79-4101(a)

Consumers for  
Off-Premise  
Consumption  
K.S.A. 41-308b(a)(3)

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

Out-of-State Wholesalers  
K.S.A. 41-308b(a)(2)

Gallonage Tax Exempt  
K.S.A. 41-501(c)

