

MICRODISTILLERY ACTIVITIES and APPLICABLE TAXES 9-24-12

Requires Microdistillery Packaging and Warehousing Facility License
K.S.A. 41-354(b)(1)

Transfer Beer Manufactured between Microdistillery and Packaging and Warehousing Facility
K.S.A. 41-354(b)(1) and (2)

Not Subject to Gallonage Tax
K.S.A. 41-354b(e)

Import Spirits in Small Quantities Used for Bona Fide Educational and Scientific Tasting Program (Not for Resale)
K.S.A. 41-354(d)

Obtain Permit to Import Spirits (Bona Fide Group of Distillers Only)
K.S.A. 41-354(d)

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

Manufacture and Store Spirits
K.S.A. 41-354(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 Spirit Sales to:

Spirit Distributors
K.S.A. 41-354(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. 41-354(a)(3)

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

Out-of-State Wholesalers
K.S.A. 41-354(a)(2)

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

Microdistilleries may also be licensed as a:

- Club
K.S.A. 41-354(a)(5)
- Drinking Establishment
K.S.A. 41-354(a)(5)
- Caterer
K.S.A. 41-354(a)(6)
- Sell Spirits and Alcoholic Liquor
K.S.A. 41-354(a)(5)
- Liquor Drink Tax
K.S.A. 79-41a02

