

KANSAS DEPARTMENT OF REVENUE  
DIVISION OF TAXATION

NOTICE 13-09

2013 Liquor Drink Tax Legislative Update

The following bill was enacted by the 2013 Legislature:

**House Bill 2199**

This bill is effective as of the date of publication in the statute book, July 1, 2013.

House Bill 2199 provides the authority for Class A club, Class B club, drinking establishment (DE), hotel, DE/Caterer, and Hotel/Caterer licensees to serve free samples to their customers. Additional information on the serving of samples and other changes made in the legislation can be found at [www.ksrevenue.org/pdf/2013ABC\\_IndustryNotice.pdf](http://www.ksrevenue.org/pdf/2013ABC_IndustryNotice.pdf). Section 14 imposes the 10% liquor drink tax upon the acquisition costs of any alcoholic liquor served as samples by clubs and drinking establishments.

The liquor drink tax return, both paper and online, are being revised to report the amount of liquor served as samples. The revised returns may not be available for the July reporting period. Until you receive the new return, you will need to report the acquisition cost of the liquor used in samples in your total gross receipts from the sale of alcoholic beverages on Line 2.

Once the new liquor drink tax returns are provided, the 10% liquor drink tax on samples will be reported on new Line 4, Tax due on free samples. You will only be reporting the tax due on the samples on this line. You will continue to report gross receipts from the sale of alcoholic beverages on Line 2 of the return and the 10% tax on those sales on Line 3. You will then add Line 3 and Line 4 to arrive at the total amount of liquor drink tax due and report the total tax due on Line 5.

**This notice highlights only the liquor drink tax portion of the bill. For a detailed, full-text copy of the bill, please visit the Kansas Legislature's web site at: [www.kslegislature.org](http://www.kslegislature.org).**

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To obtain additional copies of this or any other notice, call the Kansas Department of Revenue's forms request line at 785-296-4937, or download the notice from our web site: [www.ksrevenue.org](http://www.ksrevenue.org). If you have questions regarding this notice, please contact our Miscellaneous Tax Segment:

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