

CONTACT INFORMATION

Alcoholic Beverage Control Office

109 SW 9th Street

Topeka, KS 66612

Phone: 785-296-7015

Fax: 785-296-7185

<http://www.ksrevenue.gov/abcindex.html>

ABC Mailing Address

P.O. Box 3506

Topeka, KS 66601-3506

Licensing Unit

kdor_abc.licensing@ks.gov

Marketing Unit

kdor_abc.marketing.unit@ks.gov

Administration or Enforcement

kdor_abc.email@ks.gov

Enforcement Agent

Locate your local ABC Enforcement at:

<http://www.ksrevenue.gov/abccontact.html>

Division of Taxation

Miscellaneous Tax

P.O. Box 750680

Topeka, KS 66675-0680

Phone 785-368-8222

Fax 785-296-4993

kdor_miscellaneous.tax@ks.gov

ABC Mission Statement

The Mission of the Alcoholic Beverage Control Division is to promote, serve and protect the health, safety and welfare of Kansans by regulating the liquor industry, enforcing the liquor laws and enforcing other laws administered by the Kansas Department of Revenue.



LIQUOR LICENSEE INFORMATION

Alcoholic Beverage Control

ABOUT YOUR LIQUOR LICENSE

Your license authorizes certain privileges printed on your license and other activities as authorized by Kansas law.

You must frame your liquor license and place it in a conspicuous place on the licensed premise. K.S.A. 41-325/41-2612.

You must also display your Liquor Enforcement or Liquor Drink Tax Certificate in a conspicuous place on your licensed premise.

WHEN TO CONTACT ABC LICENSING

You must contact the ABC if:

- You have a change in Process Agent (ABC-808)
- You have a change in ownership (ABC-809)
- You have a change in officers (ABC-810)
- You want to request a change of mailing address, business name or business location (ABC-22)
- You want to change your licensed premise (ABC-806)
- Your business is closing or being sold (ABC-811 and ABC-812)
- You have questions about filing gallonage tax, if applicable
- You have questions about your license

WHEN TO CONTACT THE MISCELLANEOUS TAX SEGMENT

Contact the Miscellaneous Tax Segment if:

- You need assistance with your liquor drink or liquor enforcement taxes
- You have questions about your liquor license bond, bond relief or bond release

STAYING IN COMPLIANCE

Your liquor license comes with certain responsibilities. Some of the most common are listed below:

DO

- Become familiar with the Kansas laws to remain compliant. Statutes, regulations and handbooks may be obtained on our website at: <http://www.ksrevenue.gov/abcstatutes.html>
- Maintain invoices and records for a period of three (3) years and maintain three (3) months on the licensed premise
- Ensure employees left to manage the business are able to present documents for inspection
- Maintain a roster of your current employees on file
- the licensed premise Purchase liquor from legal source
- File and pay your taxes timely

DON'T

- Sell or serve alcoholic liquor to individuals under age 21; or, allow them to possess or consume on the premises
- Sell alcoholic liquor for less than the acquisition cost
- Deny immediate entry and inspection of the licensed premises to an ABC Enforcement Agent or other Law Enforcement Officer while the premises is occupied, whether open for business or not
- Allow any immoral behavior on your licensed premise
- Serve intoxicated persons
- Give any free alcoholic liquor
- except samples as allowed by law

CHECKING PROPER IDENTIFICATION

No person under 21 years of age shall possess, consume, obtain, purchase or attempt to obtain or purchase alcoholic liquor or cereal malt beverage except as authorized by law.

Licensees are responsible for ensuring that persons are at least 21 and are encouraged to check their identification if they are uncertain.

Identification should be in the form of a government issued ID.

Kansas Driver's License (Horizontal)



Kansas Underage Driver's License (Vertical)



ELECTRONIC SERVICES

To apply or renew a liquor license or permit online; or, to make a fine payment, visit

<http://www.ksabconline.org/Login.aspx>

<http://www.kdor.ks.gov/Apps/kcsc/login.aspx>

for web filing with electronic payment options for:

- Liquor Drink Tax
- Liquor Enforcement Tax
- Gallonage Tax

SAMPLING ALCOHOLIC LIQUOR

Samples must be served by the licensee, an agent of the licensee or employee of the supplier participating in the event. Distributors or their agent may only provide education at sampling events. Samples may not be served to a person under 21 years of age. No sample may be removed from the premises where it was served.

- A sample is defined as a serving of alcoholic liquor which contains not more than: (A) One-half ounce of distilled spirits; (B) One ounce of wine; or, (C) Two ounces of beer or cereal malt beverages. A sample of a mixed alcoholic beverage shall contain no more than one-half ounce of distilled spirits.



Retailers

- There is no limit on the size or number of samples any one person may receive.
- Retailers may prepare and mix samples on their licensed premise or at an adjacent premise monitored and regulated by the ABC.
- All liquor used for sampling must be withdrawn from the retailer's inventory.
- Farm Wineries may participate in tasting events at retail liquor stores.

Farm Wineries, Manufacturers, Microbreweries and Microdistilleries

- Samples may be served on the licensed premise if located in a county where liquor by the drink is allowed.
- There is no limit on the size or number of samples any one person may receive.

Drinking Establishments, Class A & B Clubs and Temporary Permits

- May not change a cover fee or any other kind of fee on the entire business day if they want to serve samples that day.
- If samples are served, the licensee must report and remit liquor drink tax on the acquisition cost of the liquor served.
- All liquor used for sampling must come from the Club's or DE's inventory.

DAYS AND HOURS OF OPERATION



Retailer Basic Hours

No retail sales are allowed:

- Sundays
- Memorial Day, Independence Day, Labor Day, Thanksgiving Day or Christmas Day
- 11:00 p.m. until 9:00 a.m. **unless** a city ordinance requires closing before 11:00 p.m.

Retailer Expanded Hours

If your city or county has voted in Expanded Hours, no retail sales are allowed:

- Sundays before noon
- Sundays after 8:00 p.m.
- Easter Sunday, Thanksgiving Day or Christmas Day

Drinking Establishments and Clubs

No serving, mixing or consumption of alcoholic liquor on the licensed premise are allowed between 2:00 a.m. and 6:00 a.m. If a drinking establishment also has a caterer's license, the hours for caterer's license apply to the portion of the premises where the catered event is held.

Caterers

No serving, mixing or consumption of alcoholic liquor on the event premise is allowed between 2:00 a.m. and 6:00 a.m.

Distributors

Distributors may serve samples to a retailer or the retailer's employees on the premises of the retailer or distributor. Samples must be taken from the distributor's inventory and cannot be served to the retailer's customers or be served in areas of the retail liquor store open to the public. Samples are subject to liquor enforcement tax.

EMPLOYEE QUALIFICATIONS

Persons dispensing/selling/serving alcohol:

Retailers:

- Must be 21 years of age
- Cannot be a convicted felon

On-Premise:

- Must be 21 to mix/dispense alcohol
- Must be 18 to serve/sell alcohol
- Must not have three or more alcohol related violations in the last five years; or,
- Must not have two or more furnishing of alcohol to minors violations in five years.

Felons of any type are prohibited.

TAXATION OF ALCOHOLIC BEVERAGES

Gallonage Tax is paid by in-state distributors when alcoholic beverages are shipped into Kansas or by in-state farm wineries, manufacturers, microbreweries or microdistilleries as the product is produced and bottled. K.S.A. 41-501 Gallonage Tax rates are:

- Spirits - \$2.50
- Fortified Wine - \$0.75
- Light Wine - \$0.30
- Beer - \$0.18
- Cereal Malt Beverage - \$0.18
- Flavored Malt Beverage - \$0.18

Liquor Enforcement Tax is collected from consumers or from on-premise establishments by retail liquor stores, distributors, farm wineries, microbreweries and microdistilleries. The rate is 8% and is collected in lieu of sales tax. K.S.A. 79-4101

Liquor Drink Tax is collected from consumers by on-premise establishments (drinking establishments, clubs, caterers, hotels). The rate is 10% and is collected in lieu of sales tax. K.S.A. 79-41a01

RENEWING YOUR LIQUOR LICENSE

Kansas law allows ABC 30 days to process your application for renewal (20 days for manufacturers, distributors and non-beverage licensees). The renewal processing time begins when ABC receives your complete renewal application with all required documents. K.S.A. 41-319



To prevent lapse in your liquor license, please submit your renewal documents **30 to 45 days prior to your license expiration date**. Renewal documents and complete instructions are available on our website at: <http://ksrevenue.gov/abcliqorlicensing.html>