

## 2023 Kansas Statutes

**79-4101. Imposition and rate of tax.** (a) For the purpose of providing revenue which may be used by the state, counties and cities in the enforcement of the provisions of this act, from and after the effective date of this act, for the privilege of engaging in the business of selling alcoholic liquor by retailers, microbreweries, microdistilleries or farm wineries to consumers in this state or selling alcoholic liquor or cereal malt beverage by distributors to clubs, drinking establishments, public venues or caterers in this state, there is hereby levied and there shall be collected and paid a tax at the rate of 8% upon the gross receipts received from: (1) The sale of alcoholic liquor, cereal malt beverage and nonalcoholic malt beverage by retailers; (2) the sale of alcoholic liquor by microbreweries, microdistilleries or farm wineries to consumers within this state; and (3) the sale of alcoholic liquor or cereal malt beverage by distributors to clubs, drinking establishments, public venues or caterers in this state.

(b) The tax imposed by this section shall be in addition to the license fee imposed on distributors, retailers, microbreweries, microdistilleries and farm wineries by K.S.A. 41-310, and amendments thereto.

(c) As used in this section, the term "retailer" means the same as such term is defined in K.S.A. 41-102, and amendments thereto.

**History:** L. 1949, ch. 242, § 117; L. 1958, ch. 35, § 1 (Special Session); L. 1965, ch. 536, § 1; L. 1983, ch. 332, § 1; L. 1984, ch. 363, § 1; L. 1987, ch. 182, § 109; L. 1987, ch. 182, § 110; L. 2012, ch. 144, § 45; L. 2019, ch. 18, § 3; April 1.