

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Chairman Olson  
Members of the Senate Committee on Federal and State Affairs

From: The Office of Revisor of Statutes

Date: March 21, 2022

Subject: HB 2710 – Alcohol content of fortified and table wine.

House Bill No. 2710 (HB 2710) would amend the definitions of "domestic fortified wine" and "domestic table wine" to change the distinguishing alcohol by volume (ABV) percentage from 14% to 16%. Currently, domestic fortified wine is defined as having an ABV of more than 14% and not more than 20%. Domestic table wine is defined as having an ABV of not more than 14%. HB 2710 would redefine domestic fortified wine as having an ABV of more than 16% and not more than 20%, while domestic table wine would have an ABV of not more than 16%.

HB 2710 also proposed this amendment in K.S.A. 41-501 regarding the gallonage tax paid on wine. Currently, a gallonage tax of \$0.30 per gallon is imposed on wine having an ABV of 14% or less (table wine) and a gallonage tax of \$0.75 per gallon is imposed on wine having an ABV of more than 14% (fortified wine). HB 2710 increased this tax rate threshold from 14% to 16%. Upon enactment of the bill, wines that were previously defined as fortified wines having an ABV of between 14% and 16% would then be defined as table wines and be taxed at the lower tax rate.

If enacted, HB 2710 would become effective on July 1, 2022.