Kansas Administrative Regulations

Kansas Department of Revenue—Division of Alcoholic Beverage Control

Article 11.—Farm Wineries

14-11-25. Licensee of farm winery also licensed as manufacturer.

(a) A farm winery licensee may request a license as a manufacturer by submitting an application to the director.

(b) Each application for a manufacturer's license shall be submitted upon forms prescribed by the director, shall contain all information the director deems necessary, and shall include the following:

(1) The appropriate license fee pursuant to K.S.A. 41-310(c), and amendments thereto;

(2) a bond pursuant to K.S.A. 41-317(b), and amendments thereto; and

(3) the registration fee pursuant to K.S.A. 41-317(a), and amendments thereto.

(c) The director may reject an application for a manufacturer's license for any of the following reasons:

(1) The application does not include all information the director deems necessary.

(2) The application does not contain the appropriate license fee, bond, or registration fee.

(3) The applicant or its owners, officers, agents, or managers are currently delinquent in payment of any gallonage tax, enforcement tax, or any fees or fines to the state of Kansas.

(d) Each farm winery licensee shall maintain separate storage facilities, production records, and sales records from those of the manufacturer.

(e) No alcoholic liquor or cereal malt beverage manufactured by the manufacturer shall be sold at or under any of the following:

(1) The licensed premises of any farm winery;

(2) the licensed premises of any farm winery outlet;

(3) a bona fide farmers' market; or

(4) any special order shipping license.

(f) No alcoholic liquor or cereal malt beverage manufactured by the manufacturer shall be displayed or sampled in any sales area or tasting area of the farm winery premises.

(g) Each farm winery licensee that also holds a manufacturer's license shall file separate gallonage tax returns for its manufacturer's license. The farm winery licensee shall remit gallonage taxes separately from the taxes reported under its manufacturer's license.

(h) Each farm winery licensee that also holds a manufacturer's license shall submit a monthly sales report with each manufacturer license's gallonage tax return. The report shall be submitted on a form prescribed by the director and shall reflect all sales made under the manufacturer's license during that month.

(i) Each farm winery licensee that also possesses a manufacturer's license shall be subject to the record retention and reporting requirements of both license types. (Authorized by K.S.A. 41-210 and K.S.A. 79-4106; implementing K.S.A. 41-211, K.S.A. 2009 Supp. 41-305, K.S.A. 2009 Supp. 41-317; effective Sept. 17, 2010.)