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SENATE BILL 5808

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State of Washington                      55th Legislature                      1997 Regular Session

By Senators Horn, Bauer, Sheldon, Wojahn, Schow and West

Read first time 02/13/97. Referred to Committee on Commerce & Labor.

1            AN ACT Relating to reducing the tax on spirits for the state  
2 general fund; amending RCW 82.08.150; providing an effective date; and  
3 declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5            **Sec. 1.** RCW 82.08.150 and 1994 sp.s. c 7 s 903 are each amended to  
6 read as follows:

7            (1) There is levied and shall be collected a tax upon each retail  
8 sale of spirits, or strong beer in the original package at the rate of  
9 fifteen percent of the selling price. The tax imposed in this  
10 subsection shall apply to all such sales including sales by the  
11 Washington state liquor stores and agencies, but excluding sales to  
12 class H licensees.

13            (2) There is levied and shall be collected a tax upon each sale of  
14 spirits, or strong beer in the original package at the rate of ten  
15 percent of the selling price on sales by Washington state liquor stores  
16 and agencies to class H licensees.

17            (3) There is levied and shall be collected an additional tax upon  
18 each retail sale of spirits in the original package at the rate of one  
19 dollar and seventy-two cents per liter. The additional tax imposed in

1 this subsection shall apply to all such sales including sales by  
2 Washington state liquor stores and agencies, and including sales to  
3 class H licensees.

4 (4) An additional tax is imposed equal to (~~fourteen~~) 8.665  
5 percent multiplied by the (~~taxes~~) tax payable under subsection(~~s~~)  
6 (1)(~~, (2), and (3)~~) of this section, 8.0 percent multiplied by the  
7 tax payable under subsection (2) of this section, and 7.605 percent  
8 multiplied by the tax payable under subsection (3) of this section.

9 (5) An additional tax is imposed upon each retail sale of spirits  
10 in the original package at the rate of seven cents per liter. The  
11 additional tax imposed in this subsection shall apply to all such sales  
12 including sales by Washington state liquor stores and agencies, and  
13 including sales to class H licensees. All revenues collected during  
14 any month from this additional tax shall be deposited in the violence  
15 reduction and drug enforcement account under RCW 69.50.520 by the  
16 twenty-fifth day of the following month.

17 (6)(a) An additional tax is imposed upon retail sale of spirits in  
18 the original package at the rate of one and seven-tenths percent of the  
19 selling price through June 30, 1995, two and six-tenths percent of the  
20 selling price for the period July 1, 1995, through June 30, 1997, and  
21 three and four-tenths of the selling price thereafter. This additional  
22 tax applies to all such sales including sales by Washington state  
23 liquor stores and agencies, but excluding sales to class H licensees.

24 (b) An additional tax is imposed upon retail sale of spirits in the  
25 original package at the rate of one and one-tenth percent of the  
26 selling price through June 30, 1995, one and seven-tenths percent of  
27 the selling price for the period July 1, 1995, through June 30, 1997,  
28 and two and three-tenths of the selling price thereafter. This  
29 additional tax applies to all such sales to class H licensees.

30 (c) An additional tax is imposed upon each retail sale of spirits  
31 in the original package at the rate of twenty cents per liter through  
32 June 30, 1995, thirty cents per liter for the period July 1, 1995,  
33 through June 30, 1997, and forty-one cents per liter thereafter. This  
34 additional tax applies to all such sales including sales by Washington  
35 state liquor stores and agencies, and including sales to class H  
36 licensees.

37 (d) All revenues collected during any month from additional taxes  
38 under this subsection shall be deposited in the health services account

1 created under RCW 43.72.900 by the twenty-fifth day of the following  
2 month.

3 (7) The tax imposed in RCW 82.08.020 shall not apply to sales of  
4 spirits or strong beer in the original package.

5 (8) The taxes imposed in this section shall be paid by the buyer to  
6 the seller, and each seller shall collect from the buyer the full  
7 amount of the tax payable in respect to each taxable sale under this  
8 section. The taxes required by this section to be collected by the  
9 seller shall be stated separately from the selling price and for  
10 purposes of determining the tax due from the buyer to the seller, it  
11 shall be conclusively presumed that the selling price quoted in any  
12 price list does not include the taxes imposed by this section.

13 (9) As used in this section, the terms, "spirits," "strong beer,"  
14 and "package" shall have the meaning ascribed to them in chapter 66.04  
15 RCW.

16 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
17 preservation of the public peace, health, or safety, or support of the  
18 state government and its existing public institutions, and takes effect  
19 July 1, 1997.

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