
BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: H-4903.2/02 2nd draft

ATTY/TYPIST: JM:seg

BRIEF DESCRIPTION:

2 **HB 3004** - H AMD

3 By Representative Gombosky

4

5 Strike everything after the enacting clause and insert the
6 following:

7 "**Sec. 1.** RCW 82.08.020 and 2000 2nd sp.s. c 4 s 1 are each amended
8 to read as follows:

9 (1) There is levied and there shall be collected a tax on each
10 retail sale in this state equal to six and five-tenths percent of the
11 selling price.

12 (2) There is levied and there shall be collected an additional tax
13 on each retail car rental, regardless of whether the vehicle is
14 licensed in this state, equal to five and nine-tenths percent of the
15 selling price. The revenue collected under this subsection shall be
16 deposited in the multimodal transportation account created in RCW
17 47.66.070.

18 (3) There is levied and there shall be collected an additional tax
19 on each retail sale in this state of spirits or spirituous liquor,
20 including mixed drinks and cocktails, equal to five percent of the
21 selling price. For the purposes of this subsection, "spirits" is
22 defined as provided in RCW 66.04.010, and "spirituous liquor" is
23 defined as provided in RCW 66.24.410.

24 (4) The taxes imposed under this chapter shall apply to successive
25 retail sales of the same property.

26 (~~(4)~~) (5) The rates provided in this section apply to taxes
27 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

28 **Sec. 2.** RCW 82.08.064 and 2000 c 104 s 3 are each amended to read
29 as follows:

30 (1) A sales and use tax rate change under this chapter or chapter
31 82.12 RCW shall be imposed (~~(1)~~) (a) no sooner than seventy-five days
32 after its enactment into law and (~~(2)~~) (b) only on the first day of
33 January, April, July, or October.

1 (2) Subsection (1) of this section does not apply to the tax rate
2 change under section 1, chapter . . . , Laws of 2002 (section 1 of this
3 act).

4 **Sec. 3.** RCW 82.08.150 and 1998 c 126 s 16 are each amended to read
5 as follows:

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

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

16 (3) There is levied and shall be collected an additional tax upon
17 each retail sale of spirits in the original package at the rate of one
18 dollar and seventy-two cents per liter. The additional tax imposed in
19 this subsection shall apply to all such sales including sales by
20 Washington state liquor stores and agencies, and including sales to
21 spirits, beer, and wine restaurant licensees.

22 (4) An additional tax is imposed equal to fourteen percent
23 multiplied by the taxes payable under subsections (1), (2), and (3) of
24 this section.

25 (5) An additional tax is imposed upon each retail sale of spirits
26 in the original package at the rate of seven cents per liter. The
27 additional tax imposed in this subsection shall apply to all such sales
28 including sales by Washington state liquor stores and agencies, and
29 including sales to spirits, beer, and wine restaurant licensees. All
30 revenues collected during any month from this additional tax shall be
31 deposited in the violence reduction and drug enforcement account under
32 RCW 69.50.520 by the twenty-fifth day of the following month.

33 (6)(a) An additional tax is imposed upon retail sale of spirits in
34 the original package at the rate of one and seven-tenths percent of the
35 selling price through June 30, 1995, two and six-tenths percent of the
36 selling price for the period July 1, 1995, through June 30, 1997, and
37 three and four-tenths of the selling price thereafter. This additional
38 tax applies to all such sales including sales by Washington state

1 liquor stores and agencies, but excluding sales to spirits, beer, and
2 wine restaurant licensees.

3 (b) An additional tax is imposed upon retail sale of spirits in the
4 original package at the rate of one and one-tenth percent of the
5 selling price through June 30, 1995, one and seven-tenths percent of
6 the selling price for the period July 1, 1995, through June 30, 1997,
7 and two and three-tenths of the selling price thereafter. This
8 additional tax applies to all such sales to spirits, beer, and wine
9 restaurant licensees.

10 (c) An additional tax is imposed upon each retail sale of spirits
11 in the original package at the rate of twenty cents per liter through
12 June 30, 1995, thirty cents per liter for the period July 1, 1995,
13 through June 30, 1997, and forty-one cents per liter thereafter. This
14 additional tax applies to all such sales including sales by Washington
15 state liquor stores and agencies, and including sales to spirits, beer,
16 and wine restaurant licensees.

17 (d) All revenues collected during any month from additional taxes
18 under this subsection shall be deposited in the health services account
19 created under RCW 43.72.900 by the twenty-fifth day of the following
20 month.

21 (7) The tax imposed in RCW 82.08.020(1) shall not apply to sales of
22 spirits or strong beer in the original package.

23 (8) The taxes imposed in this section shall be paid by the buyer to
24 the seller, and each seller shall collect from the buyer the full
25 amount of the tax payable in respect to each taxable sale under this
26 section. The taxes required by this section to be collected by the
27 seller shall be stated separately from the selling price and for
28 purposes of determining the tax due from the buyer to the seller, it
29 shall be conclusively presumed that the selling price quoted in any
30 price list does not include the taxes imposed by this section.

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

34 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
35 preservation of the public peace, health, or safety, or support of the
36 state government and its existing public institutions, and takes effect
37 June 1, 2002."

1 Correct the title.

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