
SENATE BILL 6595

State of Washington 62nd Legislature 2012 Regular Session

By Senators Ericksen, Stevens, Hatfield, and Hobbs

Read first time 02/13/12. Referred to Committee on Ways & Means.

1 AN ACT Relating to establishing volumetric taxes imposed upon
2 liquor sales; amending RCW 82.08.150; adding a new section to chapter
3 82.04 RCW; and providing an effective date.

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

5 **Sec. 1.** RCW 82.08.150 and 2012 c 2 s 106 (Initiative Measure No.
6 1183) are each amended to read as follows:

7 (1) There is levied and collected a tax upon each retail sale of
8 spirits in the original package at the rate of ~~((fifteen percent of the~~
9 ~~selling price.~~

10 ~~(2) There is levied and collected a tax upon each sale of spirits~~
11 ~~in the original package at the rate of ten percent of the selling price~~
12 ~~on sales by a spirits distributor licensee or other licensee acting as~~
13 ~~a spirits distributor pursuant to Title 66 RCW to restaurant spirits~~
14 ~~retailers.~~

15 ~~(3) There is levied and collected an additional tax upon each sale~~
16 ~~of spirits in the original package by a spirits distributor licensee or~~
17 ~~other licensee acting as a spirits distributor pursuant to Title 66 RCW~~
18 ~~to a restaurant spirits retailer and upon each retail sale of spirits~~

1 in the original package by a licensee of the board at the rate of one
2 dollar and seventy two cents per liter.

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

6 ~~(5) An additional tax is imposed upon each sale of spirits in the~~
7 ~~original package by a spirits distributor licensee or other licensee~~
8 ~~acting as a spirits distributor pursuant to Title 66 RCW to a~~
9 ~~restaurant spirits retailer and upon each retail sale of spirits in the~~
10 ~~original package by a licensee of the board at the rate of seven cents~~
11 ~~per liter.)) 4.8534 dollars per liter by a spirits distributor licensee~~
12 ~~or other licensee acting as a spirits distributor under Title 66 RCW to~~
13 ~~a consumer for consumption off the licensed premises and to a permit~~
14 ~~holder.~~

15 (2) There is levied and collected a tax upon each retail sale of
16 spirits in the original package at the rate of 3.03286 dollars per
17 liter by a spirits distributor licensee or other licensee acting as a
18 spirits distributor under Title 66 RCW to a retailer licensed to sell
19 spirits for consumption on the retailer's licensed premises under Title
20 66 RCW.

21 (3) All revenues collected during any month from ((this additional
22 tax)) the taxes imposed under this section must be deposited in the
23 state general fund by the twenty-fifth day of the following month.

24 ~~((6)(a) An additional tax is imposed upon retail sale of spirits~~
25 ~~in the original package at the rate of three and four tenths percent of~~
26 ~~the selling price.~~

27 ~~(b) An additional tax is imposed upon retail sale of spirits in the~~
28 ~~original package to a restaurant spirits retailer at the rate of two~~
29 ~~and three tenths percent of the selling price.~~

30 ~~(c) An additional tax is imposed upon each sale of spirits in the~~
31 ~~original package by a spirits distributor licensee or other licensee~~
32 ~~acting as a spirits distributor pursuant to Title 66 RCW to a~~
33 ~~restaurant spirits retailer and upon each retail sale of spirits in the~~
34 ~~original package by a licensee of the board at the rate of forty one~~
35 ~~cents per liter.~~

36 ~~(d) All revenues collected during any month from additional taxes~~
37 ~~under this subsection must be deposited in the state general fund by~~
38 ~~the twenty fifth day of the following month.~~

1 ~~(7)(a) An additional tax is imposed upon each retail sale of~~
2 ~~spirits in the original package at the rate of one dollar and thirty-~~
3 ~~three cents per liter.~~

4 ~~(b) All revenues collected during any month from additional taxes~~
5 ~~under this subsection must be deposited by the twenty fifth day of the~~
6 ~~following month into the general fund.~~

7 ~~(8) The tax imposed in RCW 82.08.020 does not apply to sales of~~
8 ~~spirits in the original package.~~

9 ~~(9))~~ (4) A buyer of spirits in the original package may claim a
10 credit for taxes otherwise due under chapter 82.04 RCW equal to the
11 amount of taxes paid under this section, as provided in section 2 of
12 this act.

13 (5) The taxes imposed in this section must be paid by the buyer to
14 the seller, and each seller must collect from the buyer the full amount
15 of the tax payable in respect to each taxable sale under this section.
16 The taxes required by this section to be collected by the seller must
17 be stated separately from the selling price, and for purposes of
18 determining the tax due from the buyer to the seller, it is
19 conclusively presumed that the selling price quoted in any price list
20 does not include the taxes imposed by this section. Sellers must
21 report and return all taxes imposed in this section in accordance with
22 rules adopted by the department.

23 ~~((10) As used in this section, the terms,))~~ (6) For the purposes
24 of this section:

25 (a) "Licensed premises" refers to premises licensed to sell spirits
26 under Title 66 RCW; and

27 (b) "Spirits" and "package" have the same meaning as provided in
28 chapter 66.04 RCW.

29 NEW SECTION. Sec. 2. A new section is added to chapter 82.04 RCW
30 to read as follows:

31 (1) In computing the tax imposed under this chapter, a buyer of
32 spirits in the original package is allowed a credit against the tax due
33 under this chapter in an amount equal to the amount of tax paid by the
34 buyer under RCW 82.08.150.

35 (2) The credit in this section may not exceed the tax otherwise due
36 under this chapter for the tax reporting period. Unused credit may be

1 carried over and used in subsequent tax reporting periods. No refunds
2 are granted for credits under this section.

3 (3) No credit is available under this section for taxes paid under
4 this chapter before July 1, 2012.

5 (4) Application for credit under this section must be made by the
6 buyer. The application must be in a form and manner prescribed by the
7 department.

8 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2012.

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