
HOUSE BILL 1066

State of Washington

63rd Legislature

2013 Regular Session

By Representatives Pollet, Ryu, Santos, Springer, Appleton, Cody, Green, Hudgins, Tharinger, Maxwell, Jinkins, Hunt, Freeman, Wylie, Sells, Kagi, Morrell, and Ormsby

Prefiled 01/11/13. Read first time 01/14/13. Referred to Committee on Government Accountability & Oversight.

1 AN ACT Relating to requiring the advertised selling price of liquor
2 to include liquor taxes; amending RCW 82.08.150; adding a new section
3 to chapter 82.08 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. All revenues collected during any month from this
12 additional tax must be deposited in the state general fund by the
13 twenty-fifth day of the following month.

14 (6)(a) An additional tax is imposed upon retail sale of spirits in
15 the original package at the rate of three and four-tenths percent of
16 the selling price.

17 (b) An additional tax is imposed upon retail sale of spirits in the
18 original package to a restaurant spirits retailer at the rate of two
19 and three-tenths percent of the selling price.

20 (c) An additional tax is imposed upon each sale of spirits in the
21 original package by a spirits distributor licensee or other licensee
22 acting as a spirits distributor pursuant to Title 66 RCW to a
23 restaurant spirits retailer and upon each retail sale of spirits in the
24 original package by a licensee of the board at the rate of forty-one
25 cents per liter.

26 (d) All revenues collected during any month from additional taxes
27 under this subsection must be deposited in the state general fund by
28 the twenty-fifth day of the following month.

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

32 (b) All revenues collected during any month from additional taxes
33 under this subsection must be deposited by the twenty-fifth day of the
34 following month into the general fund.

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

37 (9)(a) The taxes imposed in this section must be paid by the buyer

1 to the seller, and each seller must collect from the buyer the full
2 amount of the tax payable in respect to each taxable sale under this
3 section.

4 (b) The taxes required by this section to be collected by the
5 seller must be stated separately from the selling price(~~(, and for~~
6 ~~purposes of determining the tax due from the buyer to the seller, it is~~
7 ~~conclusively presumed that the selling price quoted in any price list~~
8 ~~does not include the taxes imposed by this section)) on any sales
9 receipt or invoice; however, the advertised selling price must include
10 the taxes imposed by this section. Sellers must include the words "tax
11 included," or similar terminology, in all advertised selling prices.
12 Sellers must report and return all taxes imposed in this section in
13 accordance with rules adopted by the department.~~

14 (10) As used in this section, the terms, "spirits" and "package"
15 have the same meaning as provided in chapter 66.04 RCW.

16 NEW SECTION. Sec. 2. A new section is added to chapter 82.08 RCW
17 to read as follows:

18 (1) The legislature finds that the practices covered by RCW
19 82.08.150(9) are matters vitally affecting the public interest for the
20 purpose of applying the consumer protection act, chapter 19.86 RCW. A
21 violation of RCW 82.08.150(9) is not reasonable in relation to the
22 development and preservation of business and is an unfair or deceptive
23 act in trade or commerce and an unfair method of competition for the
24 purpose of applying the consumer protection act, chapter 19.86 RCW.

25 (2) Remedies available under chapter 19.86 RCW do not affect any
26 other remedy the injured party may have.

27 NEW SECTION. Sec. 3. This act takes effect August 1, 2013.

--- END ---