
SENATE BILL 6547

State of Washington 63rd Legislature 2014 Regular Session

By Senators Holmquist Newbry, Hobbs, and Liias

Read first time 02/04/14. Referred to Committee on Commerce & Labor.

1 AN ACT Relating to providing a comprehensive spirits sales tax
2 reduction for all consumers in both on-premise and off-premise
3 settings; and amending RCW 82.08.150.

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 are each amended to read
6 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:

9 (a) Fifteen percent of the selling price, until July 1, 2015;

10 (b) 17.5 percent of the selling price, beginning July 1, 2015,
11 until July 1, 2017;

12 (c) 14.5 percent of the selling price, beginning July 1, 2017,
13 until July 1, 2019; and

14 (d) 11.5 percent of the selling price, beginning July 1, 2019,
15 until July 1, 2021.

16 (2)(a) Until July 1, 2015, there is levied and collected a tax upon
17 each sale of spirits in the original package at the rate of ten percent
18 of the selling price on sales by a spirits distributor licensee or

1 other licensee acting as a spirits distributor pursuant to Title 66 RCW
2 to restaurant spirits retailers.

3 (b) Beginning July 1, 2015, until July 1, 2017, there is levied and
4 collected a tax upon each sale of spirits in the original package at
5 the rate of 11.7 percent of the selling price on sales by a spirits
6 distributor licensee or other licensee acting as a spirits distributor
7 pursuant to Title 66 RCW to restaurant spirits retailers.

8 (c) Beginning July 1, 2017, until July 1, 2019, there is levied and
9 collected a tax upon each sale of spirits in the original package at
10 the rate of 9.7 percent of the selling price on sales by a spirits
11 distributor licensee or other licensee acting as a spirits distributor
12 pursuant to Title 66 RCW to restaurant spirits retailers.

13 (d) Beginning July 1, 2019, until July 1, 2021, there is levied and
14 collected a tax upon each sale of spirits in the original package at
15 the rate of 7.7 percent of the selling price on sales by a spirits
16 distributor licensee or other licensee acting as a spirits distributor
17 pursuant to Title 66 RCW to restaurant spirits retailers.

18 (3) There is levied and collected an additional tax upon each sale
19 of spirits in the original package by a spirits distributor licensee or
20 other licensee acting as a spirits distributor pursuant to Title 66 RCW
21 to a restaurant spirits retailer and upon each retail sale of spirits
22 in the original package by a licensee of the board at the rate of one
23 dollar and seventy-two cents per liter.

24 (4)(a) Until July 1, 2015, an additional tax is imposed equal to
25 fourteen percent multiplied by the taxes payable under subsections (1),
26 (2), and (3) of this section.

27 (b) Beginning July 1, 2015, an additional tax is imposed equal to
28 fourteen percent multiplied by the taxes payable under subsection (3)
29 of this section.

30 (5) 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 seven cents
35 per liter. All revenues collected during any month from this
36 additional tax must be deposited in the state general fund by the
37 twenty-fifth day of the following month.

1 (6)(a) Until July 1, 2015, an additional tax is imposed upon retail
2 sale of spirits in the original package at the rate of three and four-
3 tenths percent of the selling price.

4 (b) Until July 1, 2015, an additional tax is imposed upon retail
5 sale of spirits in the original package to a restaurant spirits
6 retailer at the rate of two and three-tenths percent of the selling
7 price.

8 (c) An additional tax is imposed upon each sale of spirits in the
9 original package by a spirits distributor licensee or other licensee
10 acting as a spirits distributor pursuant to Title 66 RCW to a
11 restaurant spirits retailer and upon each retail sale of spirits in the
12 original package by a licensee of the board at the rate of forty-one
13 cents per liter.

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

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

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

23 (8) Until July 1, 2021, the tax imposed in RCW 82.08.020 does not
24 apply to sales of spirits in the original package. Beginning July 1,
25 2021, the state and local sales taxes imposed in RCW 82.08.020 and
26 82.14.030 apply to sales of spirits in the original package.

27 (9) The taxes imposed in this section must be paid by the buyer to
28 the seller, and each seller must collect from the buyer the full amount
29 of the tax payable in respect to each taxable sale under this section.
30 The taxes required by this section to be collected by the seller must
31 be stated separately from the selling price, and for purposes of
32 determining the tax due from the buyer to the seller, it is
33 conclusively presumed that the selling price quoted in any price list
34 does not include the taxes imposed by this section. Sellers must
35 report and return all taxes imposed in this section in accordance with
36 rules adopted by the department.

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

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