
HOUSE BILL 2914

State of Washington

64th Legislature

2016 Regular Session

By Representatives Kirby, Reykdal, Van De Wege, Muri, Stanford, Goodman, and Ormsby

Read first time 01/27/16. Referred to Committee on Transportation.

1 AN ACT Relating to providing salary funding to recruit and retain
2 Washington state patrol commissioned officers; amending RCW 82.08.150
3 and 82.08.160; adding a new section to chapter 46.68 RCW; creating a
4 new section; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** It is the intent of the legislature to
7 recruit and retain the highest qualified commissioned officers of the
8 Washington state patrol under RCW 43.43.020. The "Joint
9 Transportation Committee Recruitment and Retention Study" dated
10 January 7, 2016, found that officer salaries is one area that limits
11 the Washington state patrol in attracting and retaining a fully
12 staffed field force to patrol and provide a safe environment for
13 motorists. Law enforcement is a very demanding and stressful career
14 with risks and many law enforcement agencies competing for the same
15 highly qualified individuals in a very limited recruitment pool.
16 Officer salaries is one of the areas that will attract individuals to
17 law enforcement, like the Washington state patrol, and retain such
18 individuals for long successful careers in law enforcement while
19 providing valuable services to the public and keeping the public
20 safe.

1 **Sec. 2.** RCW 82.08.150 and 2012 c 2 s 106 are each amended to
2 read as follows:

3 (1) There is levied and collected a tax upon each retail sale of
4 spirits in the original package at the rate of fifteen percent of the
5 selling price.

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

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

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

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

26 (b) Except as provided in (c) of this subsection, all revenues
27 collected during any month from this additional tax must be deposited
28 in the state general fund by the twenty-fifth day of the following
29 month.

30 (c) Five percent of the revenues collected under (a) of this
31 subsection must be deposited into the state patrol highway account.

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

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

38 (c) An additional tax is imposed upon each sale of spirits in the
39 original package by a spirits distributor licensee or other licensee
40 acting as a spirits distributor pursuant to Title 66 RCW to a

1 restaurant spirits retailer and upon each retail sale of spirits in
2 the original package by a licensee of the board at the rate of forty-
3 one cents per liter.

4 (d) Except as provided in (e) of this subsection, all revenues
5 collected during any month from additional taxes under this
6 subsection must be deposited in the state general fund by the twenty-
7 fifth day of the following month.

8 (e) Five percent of the revenues collected under (c) of this
9 subsection must be deposited into the state patrol highway account.

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

13 (b) Except as provided in (c) of this subsection, all revenues
14 collected during any month from additional taxes under this
15 subsection must be deposited by the twenty-fifth day of the following
16 month into the general fund.

17 (c) Five percent of the revenues collected under (a) of this
18 subsection must be deposited into the state patrol highway account.

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

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

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

33 **Sec. 3.** RCW 82.08.160 and 2015 3rd sp.s. c 4 s 975 are each
34 amended to read as follows:

35 (1) On or before the twenty-fifth day of each month, all taxes
36 collected under RCW 82.08.150 during the preceding month must be
37 remitted to the state department of revenue, to be deposited with the
38 state treasurer. Except as provided in subsections (2), (3), (4),
39 ~~((and))~~ (5), and (6) of this section, upon receipt of such moneys the

1 state treasurer must credit sixty-five percent of the sums collected
2 and remitted under RCW 82.08.150 (1) and (2) and one hundred percent
3 of the sums collected and remitted under RCW 82.08.150 (3) and (4) to
4 the state general fund and thirty-five percent of the sums collected
5 and remitted under RCW 82.08.150 (1) and (2) to a fund which is
6 hereby created to be known as the "liquor excise tax fund."

7 (2) During the 2012 fiscal year, 66.19 percent of the sums
8 collected and remitted under RCW 82.08.150 (1) and (2) must be
9 deposited in the state general fund and the remainder collected and
10 remitted under RCW 82.08.150 (1) and (2) must be deposited in the
11 liquor excise tax fund.

12 (3) During fiscal year 2013, all funds collected under RCW
13 82.08.150 (1), (2), (3), and (4) must be deposited into the state
14 general fund.

15 (4) During the 2013-2015 fiscal biennium, seventy-seven and
16 one-half percent of the sums collected and remitted under RCW
17 82.08.150 (1) and (2) must be deposited in the state general fund,
18 and the remainder collected and remitted under RCW 82.08.150 (1) and
19 (2) must be deposited in the liquor excise tax fund. The amendments
20 in (~~this~~) section 923, chapter 221, Laws of 2014 are curative,
21 clarifying, and remedial and apply retroactively to July 1, 2013.

22 (5) During the 2015-2017 fiscal biennium, the liquor excise tax
23 fund may be appropriated for the local government fiscal note program
24 in the department of commerce. It is the intent of the legislature to
25 continue these policies in the 2017-2019 fiscal biennium.

26 (6) Five percent of the revenues collected under RCW 82.08.150
27 (3) and (4) must be deposited into the state patrol highway account.

28 NEW SECTION. Sec. 4. A new section is added to chapter 46.68
29 RCW to read as follows:

30 The distribution of taxes deposited into the state patrol highway
31 account under RCW 82.08.150 (5)(c), (6)(e), and (7)(c) and
32 82.08.160(6) must be used for salaries for commissioned officers of
33 the Washington state patrol appointed under RCW 43.43.020.

34 NEW SECTION. Sec. 5. This act takes effect July 1, 2016.

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