

SSB 5049 - S AMD 177
By Senator Saldaña

NOT CONSIDERED 04/26/2021

1 On page 4, beginning on line 22, after "volume" strike all
2 material through "liquor" on line 23

3 Beginning on page 12, line 27, strike all of section 3 and insert
4 the following:

5 "NEW SECTION. **Sec. 3.** A new section is added to chapter 66.24
6 RCW to read as follows:

7 (1) There is levied and collected a tax on the sale of low-proof
8 beverages equal to \$1.25 per gallon.

9 (2) A spirits, beer, or wine distributor under the terms of its
10 license shall pay the tax imposed by this section on sales of low-
11 proof beverages to retailers.

12 (3) A distillery or craft distillery that self-distributes low-
13 proof beverages under the terms of its license shall pay the tax
14 imposed by this section on sales to spirits retailers.

15 (4) A distillery or craft distillery that sells low-proof
16 beverages directly to consumers under the terms of its license shall
17 pay the tax imposed by this section on those sales.

18 (5) A holder of an out-of-state certificate with a direct
19 shipment endorsement that self-distributes under the terms of its
20 license shall pay the tax imposed by this section on sales to
21 retailers."

22 On page 14, line 29, after "beverages" insert "made with spirits"

EFFECT: Amends definitions of low-proof beverage to include all low-proof alcoholic drinks regardless of alcohol content. Raises the tax on low-proof beverages from \$0.99 per gallon to \$1.25 per gallon. Makes other technical changes.

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