H-0716.1

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**HOUSE BILL 1624**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**State of Washington 69th Legislature 2025 Regular Session**

**By** Representatives Springer, Waters, Berg, Parshley, Fey, Rude, Thai, Peterson, Stearns, and Zahn

AN ACT Relating to studying taxes and fees related to alcohol; creating a new section; and providing an expiration date.

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

NEW SECTION. **Sec.**  (1) The department of revenue must conduct a study regarding Washington state's current system of alcohol taxation and fees and produce a final report as described in this section. The report is specific to taxes and fees where the amount of the tax or fee is based on the sales price, sales volume, or alcohol content of the alcohol product.

(2) The final report must include the following information:

(a) The specific types of state taxes and fees applicable to spirits, beer, and wine, by product category, and including general taxes such as sales and business and occupation taxes;

(b) Current and historical tax and fee rates by tax or fee type;

(c) Annual sales in the state of spirits, wine, and beer in total and per capita over the past 25 years;

(d) Annual spirits, wine, and beer tax and fee revenues generated in the state over the past 25 years in total and by tax or fee type;

(e) Annual spirits, wine, and beer tax and fee revenues per capita generated in the state over the past 25 years in total and by tax or fee type;

(f) To the extent practicable, an analysis of total and per capita spirits sales and related tax and fee revenues in other states, differentiated by whether the sale of off-premises spirits is controlled by the state or allowed by licensed private entities;

(g) To the extent practicable, an analysis of total and per capita spirits sales and related tax and fee revenues in other states and countries differentiated by whether spirits taxation is based on volume, price, or alcohol content; and

(h) To the extent practicable, an analysis of total and per capita spirits, beer, and wine sales and tax and fee revenues in this state and other states by each applicable unit of measurement of alcohol content and volume, differentiated by product category.

(3) The department must submit a final report to the relevant committees of the legislature by December 31, 2025.

(4) The liquor and cannabis board must cooperate with the department of revenue to provide data relevant to this study.

(5) This section expires January 1, 2026.

**--- END ---**