
HOUSE BILL 1624

State of Washington

69th Legislature

2025 Regular Session

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

Read first time 01/27/25. Referred to Committee on Appropriations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17 (5) This section expires January 1, 2026.

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