
HOUSE BILL 1063

State of Washington

53rd Legislature

1993 Regular Session

By Representatives Rayburn, Chandler, Chappell, Grant, Roland, Ludwig, Riley, Padden, Hansen, Lemmon and Lisk

Read first time 01/13/93. Referred to Committee on Agriculture & Rural Development.

1 AN ACT Relating to the Washington wine commission; and amending RCW
2 66.12.180 and 66.24.210.

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

4 **Sec. 1.** RCW 66.12.180 and 1987 c 452 s 14 are each amended to read
5 as follows:

6 The Washington wine commission created under RCW 15.88.030 may
7 purchase or receive donations of ((Washington)) wine from wineries and
8 may use such wine for promotional purposes. Wine furnished to the
9 commission under this section which is used within the state is subject
10 to the taxes imposed under RCW 66.24.210. No license, permit, or bond
11 is required of the Washington wine commission under this title for
12 promotional activities conducted under chapter 15.88 RCW.

13 **Sec. 2.** RCW 66.24.210 and 1991 c 192 s 3 are each amended to read
14 as follows:

15 (1) There is hereby imposed upon all wines sold to wine wholesalers
16 and the Washington state liquor control board, within the state a tax
17 at the rate of twenty and one-fourth cents per liter: PROVIDED,
18 HOWEVER, That wine sold or shipped in bulk from one winery to another

1 winery shall not be subject to such tax. The tax provided for in this
2 section may, if so prescribed by the board, be collected by means of
3 stamps to be furnished by the board, or by direct payments based on
4 wine purchased by wine wholesalers. Every person purchasing wine under
5 the provisions of this section shall on or before the twentieth day of
6 each month report to the board all purchases during the preceding
7 calendar month in such manner and upon such forms as may be prescribed
8 by the board, and with such report shall pay the tax due from the
9 purchases covered by such report unless the same has previously been
10 paid. Any such purchaser of wine whose applicable tax payment is not
11 postmarked by the twentieth day following the month of purchase will be
12 assessed a penalty at the rate of two percent a month or fraction
13 thereof. If this tax be collected by means of stamps, every such
14 person shall procure from the board revenue stamps representing the tax
15 in such form as the board shall prescribe and shall affix the same to
16 the package or container in such manner and in such denomination as
17 required by the board and shall cancel the same prior to the delivery
18 of the package or container containing the wine to the purchaser. If
19 the tax is not collected by means of stamps, the board may require that
20 every such person shall execute to and file with the board a bond to be
21 approved by the board, in such amount as the board may fix, securing
22 the payment of the tax. If any such person fails to pay the tax when
23 due, the board may forthwith suspend or cancel the license until all
24 taxes are paid.

25 (2) An additional tax is imposed equal to the rate specified in RCW
26 82.02.030 multiplied by the tax payable under subsection (1) of this
27 section. All revenues collected during any month from this additional
28 tax shall be transferred to the state general fund by the twenty-fifth
29 day of the following month.

30 (3) An additional tax is imposed on wines subject to tax under
31 subsection (1) of this section, at the rate of one-fourth of one cent
32 per liter for wine sold after June 30, 1987. Such additional tax shall
33 cease to be imposed on July 1, (~~(1993)~~) 2001. All revenues collected
34 under this subsection (3) shall be disbursed quarterly to the
35 Washington wine commission for use in carrying out the purposes of
36 chapter 15.88 RCW.

37 (4) Until July 1, 1995, an additional tax is imposed on all wine
38 subject to tax under subsection (1) of this section. The additional
39 tax is equal to twenty-three and forty-four one-hundredths cents per

1 liter on fortified wine as defined in RCW 66.04.010(34) when bottled or
2 packaged by the manufacturer and one cent per liter on all other wine.
3 All revenues collected during any month from this additional tax shall
4 be deposited in the drug enforcement and education account under RCW
5 69.50.520 by the twenty-fifth day of the following month.

--- END ---