
SENATE BILL 6607

State of Washington

54th Legislature

1996 Regular Session

By Senators Smith and Schow

Read first time 01/19/96. Referred to Committee on Health & Long-Term Care.

1 AN ACT Relating to eliminating an additional tax on spirits; and
2 amending RCW 82.08.150.

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

4 **Sec. 1.** RCW 82.08.150 and 1994 sp.s. c 7 s 903 are each amended to
5 read as follows:

6 (1) There is levied and shall be collected a tax upon each retail
7 sale of spirits, or strong beer in the original package at the rate of
8 fifteen percent of the selling price. The tax imposed in this
9 subsection shall apply to all such sales including sales by the
10 Washington state liquor stores and agencies, but excluding sales to
11 class H licensees.

12 (2) There is levied and shall be collected a tax upon each sale of
13 spirits, or strong beer in the original package at the rate of ten
14 percent of the selling price on sales by Washington state liquor stores
15 and agencies to class H licensees.

16 (3) There is levied and shall be collected an additional tax upon
17 each retail sale of spirits in the original package at the rate of one
18 dollar and seventy-two cents per liter. The additional tax imposed in
19 this subsection shall apply to all such sales including sales by

1 Washington state liquor stores and agencies, and including sales to
2 class H licensees.

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

6 (5) An additional tax is imposed upon each retail sale of spirits
7 in the original package at the rate of seven cents per liter. The
8 additional tax imposed in this subsection shall apply to all such sales
9 including sales by Washington state liquor stores and agencies, and
10 including sales to class H licensees. All revenues collected during
11 any month from this additional tax shall be deposited in the violence
12 reduction and drug enforcement account under RCW 69.50.520 by the
13 twenty-fifth day of the following month.

14 (6)(a) An additional tax is imposed upon retail sale of spirits in
15 the original package at the rate of one and seven-tenths percent of the
16 selling price through June 30, 1995, and two and six-tenths percent of the
17 selling price for the period July 1, 1995, through June 30, 1997(~~(~~
18 ~~and three and four tenths of the selling price thereafter)~~). This
19 additional tax applies to all such sales including sales by Washington
20 state liquor stores and agencies, but excluding sales to class H
21 licensees.

22 (b) An additional tax is imposed upon retail sale of spirits in the
23 original package at the rate of one and one-tenth percent of the
24 selling price through June 30, 1995, and one and seven-tenths percent
25 of the selling price for the period July 1, 1995, through June 30,
26 1997(~~(~~
27 ~~and two and three tenths of the selling price thereafter)~~).
This additional tax applies to all such sales to class H licensees.

28 (c) An additional tax is imposed upon each retail sale of spirits
29 in the original package at the rate of twenty cents per liter through
30 June 30, 1995, and thirty cents per liter for the period July 1, 1995,
31 through June 30, 1997(~~(~~
32 ~~and forty one cents per liter thereafter)~~).
33 This additional tax applies to all such sales including sales by
34 Washington state liquor stores and agencies, and including sales to
class H licensees.

35 (d) All revenues collected during any month from additional taxes
36 under this subsection shall be deposited in the health services account
37 created under RCW 43.72.900 by the twenty-fifth day of the following
38 month.

1 (7) The tax imposed in RCW 82.08.020 shall not apply to sales of
2 spirits or strong beer in the original package.

3 (8) The taxes imposed in this section shall be paid by the buyer to
4 the seller, and each seller shall collect from the buyer the full
5 amount of the tax payable in respect to each taxable sale under this
6 section. The taxes required by this section to be collected by the
7 seller shall be stated separately from the selling price and for
8 purposes of determining the tax due from the buyer to the seller, it
9 shall be conclusively presumed that the selling price quoted in any
10 price list does not include the taxes imposed by this section.

11 (9) As used in this section, the terms, "spirits," "strong beer,"
12 and "package" shall have the meaning ascribed to them in chapter 66.04
13 RCW.

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