

**Chapter 82.64 RCW  
SYRUP TAX**

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**RCW 82.64.010 Definitions.** Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Carbonated beverage" has its ordinary meaning and includes any nonalcoholic liquid intended for human consumption which contains carbon dioxide, whether carbonation is obtained by natural or artificial means.

(2) "Previously taxed syrup" means syrup in respect to which a tax has been paid under this chapter.

(3) "Syrup" means a concentrated liquid which is added to carbonated water to produce a carbonated beverage.

(4) Except for terms defined in this section, the definitions in chapters 82.04, 82.08, and 82.12 RCW apply to this chapter. [1994 sp.s. c 7 § 905 (Referendum Bill No. 43, approved November 8, 1994); 1991 c 80 § 1; 1989 c 271 § 505.]

**Construction—1994 sp.s. c 7 §§ 905-908:** "Sections 905 through 908, chapter 7, Laws of 1994 sp. sess. shall not be construed as affecting any existing right acquired or liability or obligation incurred, nor as affecting any proceeding instituted under those sections, before July 1, 1995." [1994 sp.s. c 7 § 912 (Referendum Bill No. 43, approved November 8, 1994).]

**Contingent partial referendum—1994 sp.s. c 7 §§ 901-909:** See note following RCW 66.24.210.

**Finding—Intent—Severability—Effective dates—Contingent expiration date—1994 sp.s. c 7:** See notes following RCW 43.70.540.

**Policy—1991 c 80:** "The taxes imposed in this act are intended to raise revenue for the enforcement of the drug laws of the state. It is the policy of the state to actively combat the problem of drug abuse by aggressive enforcement of the state's drug laws and by extensive promotion of public education programs designed to increase public and consumer awareness of the state's drug problem and its enforcement measures." [1991 c 80 § 6.]

**Savings—1991 c 80:** "The amendatory sections of this act shall not be construed as affecting any existing right acquired or liability or obligation incurred under those sections as they existed before

this act or under any rule or order adopted under those sections, nor as affecting any proceeding instituted under those sections." [1991 c 80 § 8.]

**Effective date—1991 c 80:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect June 1, 1991." [1991 c 80 § 9.]

**RCW 82.64.020 Tax imposed—Wholesale, retail—Revenue deposited in the general fund.** (1) A tax is imposed on each sale at wholesale of syrup in this state. The rate of the tax shall be equal to one dollar per gallon. Fractional amounts shall be taxed proportionally.

(2) A tax is imposed on each sale at retail of syrup in this state. The rate of the tax shall be equal to the rate imposed under subsection (1) of this section.

(3) Moneys collected under this chapter shall be deposited in the state general fund.

(4) Chapter 82.32 RCW applies to the taxes imposed in this chapter. The tax due dates, reporting periods, and return requirements applicable to chapter 82.04 RCW apply equally to the taxes imposed in this chapter. [2009 c 479 § 72; 1994 sp.s. c 7 § 906 (Referendum Bill No. 43, approved November 8, 1994); 1991 c 80 § 2; 1989 c 271 § 506.]

**Effective date—2009 c 479:** See note following RCW 2.56.030.

**Contingent partial referendum—1994 sp.s. c 7 §§ 901-909:** See note following RCW 66.24.210.

**Finding—Intent—Severability—Effective dates—Contingent expiration date—1994 sp.s. c 7:** See notes following RCW 43.70.540.

**Construction—1994 sp.s. c 7 §§ 905-908:** See note following RCW 82.64.010.

**Policy—Savings—Effective date—1991 c 80:** See notes following RCW 82.64.010.

**RCW 82.64.025 Tax preferences—Expiration dates.** See RCW 82.32.805 for the expiration date of new tax preferences for the tax imposed under this chapter. [2013 2nd sp.s. c 13 § 1720.]

**Effective date—2013 2nd sp.s. c 13:** See note following RCW 82.04.43393.

**RCW 82.64.030 Exemptions.** The following are exempt from the taxes imposed in this chapter:

(1) Any successive sale of a previously taxed syrup.

(2) Any syrup that is transferred to a point outside the state for use outside the state. The department shall provide by rule appropriate procedures and exemption certificates for the administration of this exemption.

(3) Any sale at wholesale of a trademarked syrup by any person to a person commonly known as a bottler who is appointed by the owner of the trademark to manufacture, distribute, and sell such trademarked syrup within a specified geographic territory.

(4) Any sale of syrup in respect to which a tax on the privilege of possession was paid under this chapter before June 1, 1991. [1994 sp.s. c 7 § 907 (Referendum Bill No. 43, approved November 8, 1994); 1991 c 80 § 3; 1989 c 271 § 507.]

**Contingent partial referendum—1994 sp.s. c 7 §§ 901-909:** See note following RCW 66.24.210.

**Finding—Intent—Severability—Effective dates—Contingent expiration date—1994 sp.s. c 7:** See notes following RCW 43.70.540.

**Construction—1994 sp.s. c 7 §§ 905-908:** See note following RCW 82.64.010.

**Policy—Savings—Effective date—1991 c 80:** See notes following RCW 82.64.010.

**RCW 82.64.040 Credit against tax.** (1) Credit shall be allowed, in accordance with rules of the department, against the taxes imposed in this chapter for any syrup tax paid to another state with respect to the same syrup. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to that syrup.

(2) For the purpose of this section:

(a) "Syrup tax" means a tax:

(i) That is imposed on the sale at wholesale of syrup and that is not generally imposed on other activities or privileges; and

(ii) That is measured by the volume of the syrup.

(b) "State" means (i) a state of the United States other than Washington, or any political subdivision of such other state, (ii) the District of Columbia, and (iii) any foreign country or political subdivision thereof. [1994 sp.s. c 7 § 908 (Referendum Bill No. 43, approved November 8, 1994); 1991 c 80 § 7; 1989 c 271 § 508.]

**Contingent partial referendum—1994 sp.s. c 7 §§ 901-909:** See note following RCW 66.24.210.

**Finding—Intent—Severability—Effective dates—Contingent expiration date—1994 sp.s. c 7:** See notes following RCW 43.70.540.

**Construction—1994 sp.s. c 7 §§ 905-908:** See note following RCW 82.64.010.

**Policy—Savings—Effective date—1991 c 80:** See notes following RCW 82.64.010.

**RCW 82.64.050 Wholesaler to collect tax from buyer.** (1) The tax imposed in RCW 82.64.020(1) shall be paid by the buyer to the wholesaler and each wholesaler shall collect from the buyer the full amount of the tax payable in respect to each taxable sale, unless the wholesaler is prohibited from collecting the tax from the buyer under

the Constitution of this state or the Constitution or laws of the United States. Regardless of the obligation to collect the tax from the buyer, the wholesaler is liable to the state for the amount of the tax. The tax imposed in RCW 82.64.020(2) shall be paid by the retailer. The buyer is not obligated to pay or report to the department the taxes imposed in RCW 82.64.020.

(2) The tax required to be collected by the wholesaler shall be stated separately from the selling price in any sales invoice or other instrument of sale.

(3) Any wholesaler who fails or refuses to collect tax under this section, with intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, is guilty of a misdemeanor.

(4) The amount of tax required to be collected under this section shall constitute a debt from the buyer to the wholesaler until paid by the buyer to the wholesaler. [1991 c 80 § 4.]

**Policy—Savings—Effective date—1991 c 80:** See notes following RCW 82.64.010.

**RCW 82.64.901 Effective dates—1989 c 271.** See note following RCW 66.28.200.

**RCW 82.64.902 Severability—1989 c 271.** See note following RCW 9.94A.510.