
HOUSE BILL 1533

State of Washington

67th Legislature

2021 Regular Session

By Representatives Robertson and Wicks

1 AN ACT Relating to spirits taxes; amending RCW 82.08.150 and
2 82.08.160; providing an effective date; and declaring an emergency.

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

4 **Sec. 1.** RCW 82.08.150 and 2012 c 2 s 106 are each amended to
5 read as follows:

6 (1) There is levied and collected a tax upon each retail sale of
7 spirits in the original package at the rate of fifteen percent of the
8 selling price.

9 (2) There is levied and collected a tax upon each sale of spirits
10 in the original package at the rate of ten percent of the selling
11 price on sales by a spirits distributor licensee or other licensee
12 acting as a spirits distributor pursuant to Title 66 RCW to
13 restaurant spirits retailers.

14 ~~(3) ((There is levied and collected an additional tax upon each~~
15 ~~sale of spirits in the original package by a spirits distributor~~
16 ~~licensee or other licensee acting as a spirits distributor pursuant~~
17 ~~to Title 66 RCW to a restaurant spirits retailer and upon each retail~~
18 ~~sale of spirits in the original package by a licensee of the board at~~
19 ~~the rate of one dollar and seventy-two cents per liter.~~

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

4 ~~((5) An additional tax is imposed upon each sale of spirits in~~
5 ~~the original package by a spirits distributor licensee or other~~
6 ~~licensee acting as a spirits distributor pursuant to Title 66 RCW to~~
7 ~~a restaurant spirits retailer and upon each retail sale of spirits in~~
8 ~~the original package by a licensee of the board at the rate of seven~~
9 ~~cents per liter. All revenues collected during any month from this~~
10 ~~additional tax must be deposited in the state general fund by the~~
11 ~~twenty-fifth day of the following month.~~

12 ~~(6))~~) (4)(a) An additional tax is imposed upon retail sale of
13 spirits in the original package at the rate of three and four-tenths
14 percent of the selling price.

15 (b) An additional tax is imposed upon retail sale of spirits in
16 the original package to a restaurant spirits retailer at the rate of
17 two and three-tenths percent of the selling price.

18 ~~(c) ((An additional tax is imposed upon each sale of spirits in~~
19 ~~the original package by a spirits distributor licensee or other~~
20 ~~licensee acting as a spirits distributor pursuant to Title 66 RCW to~~
21 ~~a restaurant spirits retailer and upon each retail sale of spirits in~~
22 ~~the original package by a licensee of the board at the rate of forty-~~
23 ~~one cents per liter.~~

24 ~~(d))~~) All revenues collected during any month from additional
25 taxes under this subsection must be deposited in the state general
26 fund by the twenty-fifth day of the following month.

27 ~~((7)(a) An additional tax is imposed upon each retail sale of~~
28 ~~spirits in the original package at the rate of one dollar and thirty-~~
29 ~~three cents per liter.~~

30 ~~(b) All revenues collected during any month from additional taxes~~
31 ~~under this subsection must be deposited by the twenty-fifth day of~~
32 ~~the following month into the general fund.~~

33 ~~(8))~~) (5) The tax imposed in RCW 82.08.020 does not apply to
34 sales of spirits in the original package.

35 ~~((9))~~) (6) The taxes imposed in this section must be paid by the
36 buyer to the seller, and each seller must collect from the buyer the
37 full amount of the tax payable in respect to each taxable sale under
38 this section. The taxes required by this section to be collected by
39 the seller must be stated separately from the selling price, and for
40 purposes of determining the tax due from the buyer to the seller, it

1 is conclusively presumed that the selling price quoted in any price
2 list does not include the taxes imposed by this section. Sellers must
3 report and return all taxes imposed in this section in accordance
4 with rules adopted by the department.

5 ~~((10))~~ (7) As used in this section, the terms, "spirits" and
6 "package" have the same meaning as provided in chapter 66.04 RCW.

7 **Sec. 2.** RCW 82.08.160 and 2015 3rd sp.s. c 4 s 975 are each
8 amended to read as follows:

9 (1) On or before the twenty-fifth day of each month, all taxes
10 collected under RCW 82.08.150 during the preceding month must be
11 remitted to the state department of revenue, to be deposited with the
12 state treasurer. Except as provided in subsections (2), (3), (4), and
13 (5) of this section, upon receipt of such moneys the state treasurer
14 must credit sixty-five percent of the sums collected and remitted
15 under RCW 82.08.150 (1) and (2) and one hundred percent of the sums
16 collected and remitted under RCW 82.08.150(3) ~~((and—(4))~~ to the
17 state general fund and thirty-five percent of the sums collected and
18 remitted under RCW 82.08.150 (1) and (2) to a fund which is hereby
19 created to be known as the "liquor excise tax fund."

20 (2) During the 2012 fiscal year, 66.19 percent of the sums
21 collected and remitted under RCW 82.08.150 (1) and (2) must be
22 deposited in the state general fund and the remainder collected and
23 remitted under RCW 82.08.150 (1) and (2) must be deposited in the
24 liquor excise tax fund.

25 (3) During fiscal year 2013, all funds collected under RCW
26 82.08.150 (1), (2), and (3) ~~((, and—(4))~~ must be deposited into the
27 state general fund.

28 (4) During the 2013-2015 fiscal biennium, seventy-seven and one-
29 half percent of the sums collected and remitted under RCW 82.08.150
30 (1) and (2) must be deposited in the state general fund, and the
31 remainder collected and remitted under RCW 82.08.150 (1) and (2) must
32 be deposited in the liquor excise tax fund. The amendments in this
33 section are curative, clarifying, and remedial and apply
34 retroactively to July 1, 2013.

35 (5) During the 2015-2017 fiscal biennium, the liquor excise tax
36 fund may be appropriated for the local government fiscal note program
37 in the department of commerce. It is the intent of the legislature to
38 continue these policies in the 2017-2019 fiscal biennium.

1 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
2 preservation of the public peace, health, or safety, or support of
3 the state government and its existing public institutions, and takes
4 effect July 1, 2021.

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