

RCW 66.20.370 Direct sale of wine to consumer—Wine shipper's permit—Requirements. (1) An applicant for a wine shipper's permit under RCW 66.20.365 must:

- (a) Operate a winery located in the United States;
- (b) Provide the board a copy of its valid license to manufacture wine issued by another state;
- (c) Certify that it holds all state and federal licenses and permits necessary to operate a winery; and
- (d) Register with the department of revenue under RCW 82.32.030.

(2) Holders of a winery certificate of approval under RCW 66.24.206(1)(a) are deemed to hold a wine shipper's permit without further application or fee, if the holder meets all requirements for a wine shipper's permit. A winery certificate of approval holder who wants to ship wine under its wine shipper's permit privilege must notify the *liquor control board in a manner determined by the board before shipping any wine to a Washington consumer.

(3) Holders of a wine shipper's permit must:

- (a) Pay the tax under RCW 66.24.210 for sales of wine to Washington state residents; and
- (b) Collect and remit to the department of revenue all applicable state and local sales and use taxes imposed by or under the authority of chapters 82.08, 82.12, and 82.14 RCW on all sales of wine delivered to buyers in this state, regardless of whether the permit holder has a physical presence in this state. [2006 c 49 s 3.]

***Reviser's note:** The "state liquor control board" was renamed the "state liquor and cannabis board" by 2015 c 70 s 3.