

WAC 314-28-070 Monthly reporting and payment requirements for a distiller and craft distiller. (1) A distiller or craft distiller must submit monthly production and sales reports and payment to the board.

(2) The required monthly reports must be:

(a) Filed electronically or mailed on a form furnished by the board;

(b) Filed every month, including months with no activity or payment due;

(c) Submitted with any payment due to the board on or before the twentieth day of each month for the previous month (for example, a report listing transactions for the month of January is due by February 20th). When the twentieth day of the month falls on a Saturday, Sunday, or a legal holiday, the report and payment must be submitted electronically or postmarked by the U.S. postal service no later than the next postal business day; and

(d) Filed separately for each liquor license held.

(3) For reporting purposes, production is the distillation of spirits from mash, wort, wash, or any other distilling material. After the production process is complete, a production gauge must be made to establish the quantity and proof of the spirits produced. Designation of the kind of spirits must be made at the time of the production gauge. The distiller must maintain a record of the production gauge. The production process is complete when the product is packaged for distribution. Production quantities are reportable within thirty days of the completion of the production process.

(4) A distiller must pay seventeen percent of their gross spirits revenue to the board on sales to customers for off-premises consumption.

(a) Payments must be submitted with the monthly reports on or before the twentieth day of each month for the previous month (for example, payment for a report listing transactions for the month of January is due by February 20th). When the twentieth day of the month falls on a Saturday, Sunday, or a legal holiday, payment must be made or postmarked by the U.S. postal service no later than the next postal business day.

(b) Electronic payments will be considered received on the date they post in the WSLCB receiving account.

[Statutory Authority: Chapter 66.24 RCW, RCW 66.08.030 and Court of Appeals Decision: Washington Restaurant Association, et al., v. WSLCB, 200 Wn.App. 119, 401 P.3d 428 (2017). WSR 19-21-002, § 314-28-070, filed 10/2/19, effective 1/1/20. Statutory Authority: RCW 66.24.170, 66.24.640, 66.24.695, and 66.08.030. WSR 18-02-006, § 314-28-070, filed 12/20/17, effective 1/20/18. Statutory Authority: RCW 66.08.030, 66.24.055, 66.24.160, 66.24.630, and 66.24.640. WSR 12-12-065, § 314-28-070, filed 6/5/12, effective 7/6/12. Statutory Authority: RCW 66.24.145 and 66.08.030. WSR 10-19-066, § 314-28-070, filed 9/15/10, effective 10/16/10; WSR 09-02-011, § 314-28-070, filed 12/29/08, effective 1/29/09.]