

**WAC 314-19-005 What is the purpose of chapter 314-19 WAC?** The purpose of this chapter is to outline the beer and wine tax reporting and payment requirements for the following liquor licensees and permit holders:

| <b>Type of liquor license</b>   | <b>Laws that outline tax rates and requirements</b> |
|---|---|
| (a) Washington beer and/or wine distributor   | RCW 66.24.210, 66.24.230, 66.24.290, 66.24.305      |
| (b) Washington beer and/or wine importer  | RCW 66.24.230                                       |
| (c) Domestic brewery  | RCW 66.24.270, 66.24.290, 66.24.305                 |
| (d) Domestic brewery/<br>brand owner  | RCW 66.24.270, 66.24.290, 66.24.305                 |
| (e) Microbrewery  | RCW 66.24.270, 66.24.290, 66.24.305                 |
| (f) Domestic winery   | RCW 66.24.210, 66.24.215, 66.24.230, 66.24.305      |
| (g) Public house  | RCW 66.24.290, 66.24.580                            |
| (h) Beer certificate of approval holder   | RCW 66.24.270                                       |
| (i) Wine certificate of approval holder   | RCW 66.24.210, 66.24.206                            |
| (j) Authorized representative certificate of approval holder - U.S. produced beer   | RCW 66.04.010, 66.24.261, 66.24.270                 |
| (k) Authorized representative certificate of approval holder - Foreign produced beer                                      | RCW 66.04.010, 66.24.261, 66.24.270                 |
| (l) Authorized representative certificate of approval holder - U.S. produced wine   | RCW 66.04.010, 66.24.203, 66.24.206                 |
| (m) Authorized representative certificate of approval holder - Foreign produced wine                                      | RCW 66.04.010, 66.24.203, 66.24.206                 |
| (n) Retailer with an endorsement to receive direct shipments of beer and wine from breweries, microbreweries, or wineries | RCW 66.24.210, 66.24.290, 66.24.270                 |
| (o) Wine shipper permit holder  | RCW 66.24.210                                       |

[Statutory Authority: RCW 66.08.030. WSR 12-24-091, § 314-19-005, filed 12/5/12, effective 1/5/13. Statutory Authority: RCW 66.08.030, 66.20.360 through [66.20].380, 66.20.390, 66.24.170, 66.24.206, 66.24.210, 66.24.240, 66.24.244, 66.24.270, 66.24.290, 66.28.170, 66.28.180, and 42.56.270. WSR 07-02-076, § 314-19-005, filed 12/29/06, effective 1/29/07. Statutory Authority: RCW 66.08.030, 66.24.206,

66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.215, and 66.24.580. WSR 04-24-007, § 314-19-005, filed 11/19/04, effective 12/20/04. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-005, filed 8/9/00, effective 9/9/00.]