

**Chapter 314-68 WAC**  
**IMPORTATION OF ALCOHOLIC BEVERAGES FOR PERSONAL OR HOUSEHOLD USE**

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**WAC**

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**WAC 314-68-010 Purpose.** The purpose of this chapter is to outline the regulations for a person to bring alcoholic beverages into the state for personal or household use, either from another state or from outside the United States, per RCW 66.12.110 and 66.12.120.

[Statutory Authority: RCW 66.08.030 and 66.12.120. WSR 99-10-066, § 314-68-010, filed 5/4/99, effective 6/4/99; Order 60, § 314-68-010, filed 11/1/77; Order 40, § 314-68-010, Rule 134, filed 8/21/75.]

**WAC 314-68-020 Definitions.** (1) "Alcoholic beverages" means liquor as defined in RCW 66.04.010(16).

(2) "Private individual" means a person bringing alcoholic beverages into the state from another state or from outside the United States for personal or household use.

(3) "Personal or household use" means:

(a) The alcoholic beverages are to be consumed by the private individual or the person's family or guests, or gifted to another private individual or a nonprofit organization that is not licensed by the board; and

(b) The alcoholic beverages may not be sold or resold.

(4) "Equivalent markup and tax" means the average state markup and tax that would apply to the purchase of the same or similar alcoholic beverages at retail from a state liquor store.

(5) "Bringing alcoholic beverages into the state" means personally carrying alcoholic beverages purchased outside the state into the state of Washington.

Persons who purchase alcohol for personal or household use from auction sellers may have their purchases shipped to them in the state of Washington, provided they obtain advance authorization from the board and arrange to pay the equivalent markup and tax (see WAC 314-68-040 or 314-68-050 for procedures).

[Statutory Authority: RCW 66.08.030 and 66.12.120. WSR 99-10-066, § 314-68-020, filed 5/4/99, effective 6/4/99; Order 60, § 314-68-020, filed 11/1/77; Order 40, § 314-68-020, Rule 135, filed 8/21/75.]

**WAC 314-68-030 How much alcoholic beverages can a private individual bring into the state of Washington for personal or household use?**

	Do Not Have to Pay Tax and Markup	Must Pay Tax and Markup
Bringing from inside the U.S.	2 liters of spirits or wine or 288 ounces of beer, no more than once per calendar month.	An amount above 2 liters of spirits or wine or 288 ounces of beer during one calendar month.
Bringing from outside the U.S.	The amount that has been declared and permitted to enter the United States duty free under federal law.	An amount in excess of that permitted by federal law.

Individuals moving into the state or receiving alcoholic beverages through inheritance or estate settlements will be allowed a one-time exemption from payment of tax and markup.

[Statutory Authority: RCW 66.08.030 and 66.12.120. WSR 99-10-066, § 314-68-030, filed 5/4/99, effective 6/4/99; Order 40, § 314-68-030, Rule 136, filed 8/21/75.]

**WAC 314-68-040 What are the procedures for a private individual to bring alcoholic beverages into the state from outside the United States for personal or household use?** Fill out a board declaration form, which is available from the United States Custom Service.

(1) Compute the state taxes and markup using the chart on the form.

(2) Sign the form.

(3) Keep a copy for your records and give a copy to the United States Customs Service.

(4) Send a copy of the form with payment within ten days to the Washington State Liquor Control Board, Purchasing Division, Olympia, Washington.

(5) The board will mail a receipt to the individual who signed the form, authorizing use of the alcoholic beverages for personal or household use.

[Statutory Authority: RCW 66.08.030 and 66.12.120. WSR 99-10-066, § 314-68-040, filed 5/4/99, effective 6/4/99; Order 60, § 314-68-040, filed 11/1/77; Order 40, § 314-68-040, Rule 137, filed 8/21/75.]

**WAC 314-68-050 What are the procedures for a private individual to bring alcoholic beverages into the state from another state for personal or household use?** (1) You must obtain prior authorization from the board before bringing alcoholic beverages into the state from another state for personal or household use. Any private individual who fails to obtain prior authorization will be subject to the provisions of RCW 66.44.160, "Illegal possession, transportation of alcoholic beverages."

(2) To obtain approval if you know the quantity of alcoholic beverages you will bring into the state:

(a) Mail a list of the items to be brought into the state to the Washington State Liquor Control Board, Purchasing Division, Olympia, Washington.

(b) The liquor purchasing agent will compute the tax and markup.

(c) The board will mail an authorization once the payment of the applicable equivalent markup and tax is paid.

(3) To obtain approval if you do not know the quantity of alcoholic beverages you will bring into the state:

(a) Mail a certification that markup and tax will be paid to the Washington State Liquor Control Board, Purchasing Division, Olympia, Washington.

(b) The liquor purchasing agent will review the certification to pay equivalent markup and tax and mail an authorization to bring the alcoholic beverages into the state along with a declaration form.

(c) Once you have brought the alcoholic beverages into the state:

(i) Fill out the declaration form.

(ii) Compute the state taxes and markup using the chart on the form.

(iii) Sign the form.

(iv) Keep a copy for your records.

(v) Mail a copy of the form with payment within ten days to the Washington State Liquor Control Board, Purchasing Division, Olympia, Washington.

[Statutory Authority: RCW 66.08.030 and 66.12.120. WSR 99-10-066, § 314-68-050, filed 5/4/99, effective 6/4/99; Order 40, § 314-68-050, Rule 138, filed 8/21/75.]