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SENATE BILL 6831

State of Washington 60th Legislature 2008 Regular Session

By Senators Murray, Holmquist, Marr, Rasmussen, Kohl-Welles, and McAuliffe

Read first time 01/25/08. Referred to Committee on Ways & Means.

- 1 AN ACT Relating to improving the efficiency of excise tax 2 collections from small domestic wineries; amending RCW 66.24.230; and
- 3 providing an effective date.

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- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 **Sec. 1.** RCW 66.24.230 and 2004 c 160 s 5 are each amended to read 6 as follows:
 - (1) Every domestic winery, wine certificate of approval holder, wine importer, and wine distributor licensed under this title shall make monthly reports to the board pursuant to the regulations, unless provided otherwise in subsection (2) of this section. Such domestic winery, wine certificate of approval holder, wine importer, and wine distributor shall make no sales of wine within the state of Washington except to the board, or as otherwise provided in this title.
- (2) Reports required under subsection (1) of this section, including without limitation tax returns pursuant to RCW 66.24.210, may not be required more frequently than annually from any domestic winery, which did not withdraw from its premises more than one hundred thousand gallons of wine subject to federal excise tax during the tax year preceding the date on which the report would otherwise be due. For the

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- 1 purposes of this subsection: (a) "Returns" has the same meaning as
- 2 <u>"return" in RCW 82.32.050; and (b) "tax year" has the same meaning as</u>
- 3 provided in RCW 82.04.020.
- 4 <u>NEW SECTION.</u> **Sec. 2.** This act takes effect July 1, 2008.

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