

FINAL BILL REPORT

SSB 6279

C 118 L 96
Synopsis as Enacted

Brief Description: Providing for the taxation of fermented apple and pear cider.

Sponsors: Senate Committee on Ways & Means (originally sponsored by Senators Rasmussen, Newhouse, Bauer, Morton, Long, Loveland and A. Anderson).

Senate Committee on Ways & Means
House Committee on Agriculture & Ecology

Background: State law levies a tax on all wine sold to wine wholesalers and to the Liquor Control Board. Total tax on table wine is 22.92 cents per liter. Of this, 20.25 cents per liter is deposited into the liquor revolving fund, 1.42 cents per liter is deposited into the general fund, 0.25 cents per liter is levied for the support of the Washington Wine Commission, and 1.0 cent per liter is deposited into the violence reduction and drug enforcement account.

Summary: Total tax on cider is reduced to 6.11 cents per liter before July 1, 1997, and 8.14 cents per liter thereafter. The tax on cider is reduced as follows:

- (1) The 20.25 cent liquor revolving fund tax on cider is reduced to 3.59 cents per liter.
- (2) The 1.42 cent general fund tax on cider is reduced to 0.25 cents per liter.
- (3) The 0.25 cent Wine Commission tax on cider is reduced to 0.05 cents per liter.
- (4) The 1.0 cent violence reduction and drug enforcement account tax on cider is reduced to 0.18 cents per liter.

An additional tax of 2.04 cents per liter from July 1, 1996, and 4.07 cents per liter beginning July 1, 1997, is imposed on cider and deposited in the health services account.

Cider is defined as table wine that is made from apples or pears and contains between 0.5 percent and 7.0 percent of alcohol by volume. It includes flavored, sparkling, or carbonated cider and cider made from condensed apple or pear must.

Votes on Final Passage:

Senate	49	0
House	94	0

Effective: July 1, 1996