

CERTIFICATION OF ENROLLMENT
SUBSTITUTE SENATE BILL 6279

Chapter 118, Laws of 1996

54th Legislature
1996 Regular Session

FERMENTED APPLE AND PEAR CIDER--TAXATION

EFFECTIVE DATE: 7/1/96

Passed by the Senate February 7, 1996
YEAS 49 NAYS 0

JOEL PRITCHARD

President of the Senate

Passed by the House February 28, 1996
YEAS 94 NAYS 0

CLYDE BALLARD

**Speaker of the
House of Representatives**

Approved March 20, 1996

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6279** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MARTY BROWN

Secretary

FILED

March 20, 1996 - 2:40 p.m.

MIKE LOWRY

Governor of the State of Washington

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 6279

Passed Legislature - 1996 Regular Session

State of Washington 54th Legislature 1996 Regular Session

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

Read first time 02/01/96.

1 AN ACT Relating to fermented apple and pear cider; amending RCW
2 66.24.210; and providing an effective date.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 66.24.210 and 1995 c 232 s 3 are each amended to read
5 as follows:

6 (1) There is hereby imposed upon all wines except cider sold to
7 wine wholesalers and the Washington state liquor control board, within
8 the state a tax at the rate of twenty and one-fourth cents per liter
9 and there is hereby imposed on all cider sold to wine wholesalers and
10 the Washington state liquor control board within the state a tax at the
11 rate of three and fifty-nine one-hundredths cents per liter: PROVIDED,
12 HOWEVER, That wine sold or shipped in bulk from one winery to another
13 winery shall not be subject to such tax. The tax provided for in this
14 section shall be collected by direct payments based on wine purchased
15 by wine wholesalers. Every person purchasing wine under the provisions
16 of this section shall on or before the twentieth day of each month
17 report to the board all purchases during the preceding calendar month
18 in such manner and upon such forms as may be prescribed by the board,
19 and with such report shall pay the tax due from the purchases covered

1 by such report unless the same has previously been paid. Any such
2 purchaser of wine whose applicable tax payment is not postmarked by the
3 twentieth day following the month of purchase will be assessed a
4 penalty at the rate of two percent a month or fraction thereof. The
5 board may require that every such person shall execute to and file with
6 the board a bond to be approved by the board, in such amount as the
7 board may fix, securing the payment of the tax. If any such person
8 fails to pay the tax when due, the board may forthwith suspend or
9 cancel the license until all taxes are paid.

10 (2) An additional tax is imposed equal to the rate specified in RCW
11 82.02.030 multiplied by the tax payable under subsection (1) of this
12 section. All revenues collected during any month from this additional
13 tax shall be transferred to the state general fund by the twenty-fifth
14 day of the following month.

15 (3) An additional tax is imposed on wines subject to tax under
16 subsection (1) of this section, at the rate of one-fourth of one cent
17 per liter for wine sold after June 30, 1987. ~~((Such))~~ After June 30,
18 1996, such additional tax does not apply to cider. An additional tax
19 of five one-hundredths of one cent per liter is imposed on cider sold
20 after June 30, 1996. The additional ~~((tax))~~ taxes imposed by this
21 subsection (3) shall cease to be imposed on July 1, 2001. All revenues
22 collected under this subsection (3) shall be disbursed quarterly to the
23 Washington wine commission for use in carrying out the purposes of
24 chapter 15.88 RCW.

25 (4) An additional tax is imposed on all wine subject to tax under
26 subsection (1) of this section. The additional tax is equal to twenty-
27 three and forty-four one-hundredths cents per liter on fortified wine
28 as defined in RCW 66.04.010(34) when bottled or packaged by the
29 manufacturer ~~((and))~~, one cent per liter on all other wine except
30 cider, and eighteen one-hundredths of one cent per liter on cider. All
31 revenues collected during any month from this additional tax shall be
32 deposited in the violence reduction and drug enforcement account under
33 RCW 69.50.520 by the twenty-fifth day of the following month.

34 (5)(a) An additional tax is imposed on all cider subject to tax
35 under subsection (1) of this section. The additional tax is equal to
36 two and four one-hundredths cents per liter of cider sold after June
37 30, 1996, and before July 1, 1997, and is equal to four and seven one-
38 hundredths cents per liter of cider sold after June 30, 1997.

1 (b) All revenues collected from the additional tax imposed under
2 this subsection (5) shall be deposited in the health services account
3 under RCW 43.72.900.

4 (6) For the purposes of this section, "cider" means table wine that
5 contains not less than one-half of one percent of alcohol by volume and
6 not more than seven percent of alcohol by volume and is made from the
7 normal alcoholic fermentation of the juice of sound, ripe apples or
8 pears. "Cider" includes, but is not limited to, flavored, sparkling,
9 or carbonated cider and cider made from condensed apple or pear must.

10 NEW SECTION. Sec. 2. This act shall take effect July 1, 1996.

Passed the Senate February 7, 1996.

Passed the House February 28, 1996.

Approved by the Governor March 20, 1996.

Filed in Office of Secretary of State March 20, 1996.