
SENATE BILL 6325

State of Washington 64th Legislature 2016 Regular Session

By Senators Baumgartner, Ranker, and Bailey

Read first time 01/15/16. Referred to Committee on Commerce & Labor.

1 AN ACT Relating to aligning the alcohol content definition of
2 cider with the federal definition; and amending RCW 66.24.210.

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

4 **Sec. 1.** RCW 66.24.210 and 2012 c 20 s 2 are each amended to read
5 as follows:

6 (1) There is hereby imposed upon all wines except cider sold to
7 wine distributors and the Washington state liquor (~~((control))~~) and
8 cannabis board, within the state a tax at the rate of twenty and one-
9 fourth cents per liter. Any domestic winery or certificate of
10 approval holder acting as a distributor of its own production shall
11 pay taxes imposed by this section. There is hereby imposed on all
12 cider sold to wine distributors and the Washington state liquor
13 (~~((control))~~) and cannabis board within the state a tax at the rate of
14 three and fifty-nine one-hundredths cents per liter. However, wine
15 sold or shipped in bulk from one winery to another winery shall not
16 be subject to such tax.

17 (a) The tax provided for in this section shall be collected by
18 direct payments based on wine purchased by wine distributors.

19 (b) Except as provided in subsection (7) of this section, every
20 person purchasing wine under the provisions of this section shall on
21 or before the twentieth day of each month report to the board all

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

13 (c) Any licensed retailer authorized to purchase wine from a
14 certificate of approval holder with a direct shipment endorsement or
15 a domestic winery shall make monthly reports to the liquor
16 (~~control~~) and cannabis board on wine purchased during the preceding
17 calendar month in the manner and upon such forms as may be prescribed
18 by the board.

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

24 (3) An additional tax is imposed on wines subject to tax under
25 subsection (1) of this section, at the rate of one-fourth of one cent
26 per liter for wine sold after June 30, 1987. After June 30, 1996,
27 such additional tax does not apply to cider. An additional tax of
28 five one-hundredths of one cent per liter is imposed on cider sold
29 after June 30, 1996. All revenues collected under this subsection (3)
30 shall be disbursed quarterly to the Washington wine commission for
31 use in carrying out the purposes of chapter 15.88 RCW.

32 (4) An additional tax is imposed on all wine subject to tax under
33 subsection (1) of this section. The additional tax is equal to
34 twenty-three and forty-four one-hundredths cents per liter on
35 fortified wine as defined in RCW 66.04.010 when bottled or packaged
36 by the manufacturer, one cent per liter on all other wine except
37 cider, and eighteen one-hundredths of one cent per liter on cider.
38 All revenues collected during any month from this additional tax
39 shall be deposited in the state general fund by the twenty-fifth day
40 of the following month.

1 (5)(a) An additional tax is imposed on all cider subject to tax
2 under subsection (1) of this section. The additional tax is equal to
3 two and four one-hundredths cents per liter of cider sold after June
4 30, 1996, and before July 1, 1997, and is equal to four and seven
5 one-hundredths cents per liter of cider sold after June 30, 1997.

6 (b) All revenues collected from the additional tax imposed under
7 this subsection (5) shall be deposited in the state general fund.

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

15 (7) For the purposes of this section, out-of-state wineries shall
16 pay taxes under this section on wine sold and shipped directly to
17 Washington state residents in a manner consistent with the
18 requirements of a wine distributor under subsections (1) through (4)
19 of this section, except wineries shall be responsible for the tax and
20 not the resident purchaser.

21 (8) Notwithstanding any other provision of this section, any
22 domestic winery or wine certificate of approval holder acting as a
23 distributor of its own production that had total taxable sales of
24 wine in Washington state of six thousand gallons or less during the
25 calendar year preceding the date on which the tax would otherwise be
26 due is not required to pay taxes under this section more often than
27 annually.

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