

**RCW 82.08.150 Tax on certain sales of intoxicating liquors—**

**Additional taxes for specific purposes—Collection.** (1) There is levied and collected a tax upon each retail sale of spirits in the original package at the rate of fifteen percent of the selling price.

(2) There is levied and collected a tax upon each sale of spirits in the original package at the rate of ten percent of the selling price on sales by a spirits distributor licensee or other licensee acting as a spirits distributor pursuant to Title 66 RCW to restaurant spirits retailers.

(3) There is levied and collected an additional tax upon each sale of spirits in the original package by a spirits distributor licensee or other licensee acting as a spirits distributor pursuant to Title 66 RCW to a restaurant spirits retailer and upon each retail sale of spirits in the original package by a licensee of the board at the rate of one dollar and seventy-two cents per liter.

(4) An additional tax is imposed equal to fourteen percent multiplied by the taxes payable under subsections (1), (2), and (3) of this section.

(5) An additional tax is imposed upon each sale of spirits in the original package by a spirits distributor licensee or other licensee acting as a spirits distributor pursuant to Title 66 RCW to a restaurant spirits retailer and upon each retail sale of spirits in the original package by a licensee of the board at the rate of seven cents per liter. All revenues collected during any month from this additional tax must be deposited in the state general fund by the twenty-fifth day of the following month.

(6) (a) An additional tax is imposed upon retail sale of spirits in the original package at the rate of three and four-tenths percent of the selling price.

(b) An additional tax is imposed upon retail sale of spirits in the original package to a restaurant spirits retailer at the rate of two and three-tenths percent of the selling price.

(c) An additional tax is imposed upon each sale of spirits in the original package by a spirits distributor licensee or other licensee acting as a spirits distributor pursuant to Title 66 RCW to a restaurant spirits retailer and upon each retail sale of spirits in the original package by a licensee of the board at the rate of forty-one cents per liter.

(d) All revenues collected during any month from additional taxes under this subsection must be deposited in the state general fund by the twenty-fifth day of the following month.

(7) (a) An additional tax is imposed upon each retail sale of spirits in the original package at the rate of one dollar and thirty-three cents per liter.

(b) All revenues collected during any month from additional taxes under this subsection must be deposited by the twenty-fifth day of the following month into the general fund.

(8) The tax imposed in RCW 82.08.020 does not apply to sales of spirits in the original package.

(9) The taxes imposed in this section must be paid by the buyer to the seller, and each seller must collect from the buyer the full amount of the tax payable in respect to each taxable sale under this section. The taxes required by this section to be collected by the seller must be stated separately from the selling price, and for purposes of determining the tax due from the buyer to the seller, it is conclusively presumed that the selling price quoted in any price

list does not include the taxes imposed by this section. Sellers must report and return all taxes imposed in this section in accordance with rules adopted by the department.

(10)(a) Except as otherwise provided in this subsection, the terms, "spirits" and "package" have the same meaning as provided in chapter 66.04 RCW.

(b) Until July 1, 2023, for the purposes of the taxes imposed under this section, the term "spirits" does not include mini-bottles of spirits sold by a person who possesses a valid endorsement under section 2(6), chapter 48, Laws of 2021 and is licensed as a spirits, beer, and wine restaurant under RCW 66.24.400.

(c) For the purposes of this subsection, "mini-bottles of spirits" means an original factory-sealed container holding not more than 50 milliliters of spirits. [2021 c 48 s 6; 2012 c 2 s 106 (Initiative Measure No. 1183, approved November 8, 2011); 2009 c 479 s 65; 2005 c 514 s 201; 2003 c 167 s 11; 1998 c 126 s 16; 1997 c 321 s 55; 1994 sp.s. c 7 s 903 (Referendum Bill No. 43, approved November 8, 1994); 1993 c 492 s 310; 1989 c 271 s 503; 1983 2nd ex.s. c 3 s 12; 1982 1st ex.s. c 35 s 3; 1981 1st ex.s. c 5 s 25; 1973 1st ex.s. c 204 s 1; 1971 ex.s. c 299 s 9; 1969 ex.s. c 21 s 11; 1965 ex.s. c 173 s 16; 1965 c 42 s 1; 1961 ex.s. c 24 s 2; 1961 c 15 s 82.08.150. Prior: 1959 ex.s. c 5 s 9; 1957 c 279 s 4; 1955 c 396 s 1; 1953 c 91 s 5; 1951 2nd ex.s. c 28 s 5.]

**Tax preference performance statement and expiration exemption—2021 c 48:** "This act is exempt from the provisions of RCW 82.32.808 and 82.32.805." [2021 c 48 s 7.]

**Findings—Intent—Expiration of temporary authorization—Customer identification—Food requirements—Effective date—2021 c 48:** See notes following RCW 66.08.071.

**Finding—Application—Rules—Effective date—Contingent effective date—2012 c 2 (Initiative Measure No. 1183):** See notes following RCW 66.24.620.

**Effective date—2009 c 479:** See note following RCW 2.56.030.

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.

**Effective date—2003 c 167:** See note following RCW 66.24.244.

**Report to legislature—2003 c 167:** See note following RCW 66.24.250.

**Effective date—1998 c 126:** See note following RCW 66.20.010.

**Effective date—1997 c 321:** See note following RCW 66.24.010.

**Contingent partial referendum—1994 sp.s. c 7 ss 901-909:** See note following RCW 66.24.210.

**Finding—Intent—Severability—1994 sp.s. c 7:** See notes following RCW 43.70.540.

**Findings—Intent—1993 c 492:** See notes following RCW 43.20.050.

**Short title—Savings—Reservation of legislative power—Effective dates—1993 c 492:** See RCW 43.72.910 through 43.72.915.

**Effective dates—1989 c 271:** See note following RCW 66.28.200.

**Severability—1989 c 271:** See note following RCW 9.94A.510.

**Construction—Severability—Effective dates—1983 2nd ex.s. c 3:** See notes following RCW 82.04.255.

**Severability—Effective dates—1982 1st ex.s. c 35:** See notes following RCW 82.08.020.

**Effective date—1981 1st ex.s. c 5:** See RCW 66.98.100.

**Effective date—1973 1st ex.s. c 204:** "This 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect the first day of July, 1973." [1973 1st ex.s. c 204 s 4.]

**Effective dates—Severability—1971 ex.s. c 299:** See notes following RCW 82.04.050.

**Effective date—1969 ex.s. c 21:** See note following RCW 66.04.010.