

# Chapter 314-27 WAC

## INTERSTATE COMMERCIAL COMMON PASSENGER CARRIERS

### WAC

314-27-010 Liquor purchases by Class Interstate Common Carrier licensees—Reports—Payment of markup and taxes—Sales by in-state beer and wine suppliers.

**WAC 314-27-010 Liquor purchases by Class Interstate Common Carrier licensees—Reports—Payment of markup and taxes—Sales by in-state beer and wine suppliers.** (1) Any employee authorized by the board and/or any licensed importer and/or distributor may sell liquor to the holder of a Class Interstate Common Carrier license upon presentation of a special permit issued by the board to such licensee.

(2) Sales of liquor by the board to such properly licensed interstate commercial common passenger carriers shall be treated as sales for export from the state and, as such, will not be subject to collection of the state liquor taxes at the time of purchase by the licensee.

(3) Every federally licensed interstate commercial common passenger carrier, holding an Interstate Common Carrier license pursuant to chapter 245, Laws of 1975 1st ex. sess., shall, on or before the fifteenth day of each month, make a report to the board, upon forms approved by the board, of all spirituous liquor, beer and wine served or sold at retail for passenger consumption by such common carrier within or over the territorial limits of the state of Washington during the preceding calendar month.

At the time of filing the report prescribed herein, such common carrier shall pay to the board the board's markup on spirituous liquor, and state liquor taxes as applicable, on such spirituous liquor, beer and wine so served or sold, in an amount to approximate the revenue that would have been realized from such markup and taxes had such alcoholic beverages been purchased for use in the state.

(4) Licensed beer and wine importers and distributors who sell beer or wine to such properly licensed interstate commercial common passenger carriers shall treat such sales as exports from the state. Such importers and distributors who have paid the taxes imposed by RCW 66.24.290 or 66.24.210 on beer or wine so sold may claim refund of the taxes under procedures set forth in WAC 314-20-010 or 314-24-110, as applicable.

[Statutory Authority: RCW 66.08.030, 15.88.030, 19.126.020, 66.04.010, 66.08.180, 66.16.100, 66.20.010, 66.20.300, 66.20.310, 66.24.150, 66.24.170, 66.24.185, 66.24.200, 66.24.206, 66.24.210, 66.24.230, 66.24.240, 66.24.244, 66.24.250, 66.24.375, 66.24.380, 66.24.395, 66.24.400, 66.24.420, 66.24.425, 66.24.440, 66.24.450, 66.24.455, 66.24.495, 66.24.540, 66.28.010, 66.28.040, 66.28.050, 66.28.170, 66.28.180, 66.28.190, 66.28.200, 66.28.310, 66.44.190, 66.44.310, 66.98.060 and 82.08.150. 98-18-097, § 314-27-010, filed 9/2/98, effective 10/3/98. Statutory Authority: RCW 66.08.030 and 66.98.070. 82-17-022 (Order 109, Resolution No. 118), § 314-27-010, filed 8/9/82; Order 42, § 314-27-010, Rule 83.6, filed 11/6/75.]