Chapter 314-30 WAC
MANUFACTURERS

WAC
314-30-010  Sales by manufacturers.

WAC 314-30-010  Sales by manufacturers. (1) Manufacturers licensed in accordance with RCW 66.24.150 may sell within the state:
   (a) Spirituous liquor only to the board or to an authorized vendor of the board;
   (b) Wine products only to distributors licensed in accordance with RCW 66.24.200;
   (c) Beer products only to beer certificate of approval holders as authorized by RCW 66.24.270 who also hold an importer's license as authorized by RCW 66.24.260; or
   (d) To permit holders as authorized by Title 66 RCW.
   (2) The first wine distributor or beer certificate of approval holder with a beer importer's license to receive wine or malt beverages from a distiller, rectifier, or bottler shall be liable for the taxes due.
   (3) Manufacturers selling wine or malt beverage products will be considered a supplier and will be required to meet the requirements of WAC 314-24-200 and 314-20-105 respectively.
   (4) Manufacturers selling wine to a licensed wine distributor or beer to a licensed beer certificate of approval holder who also has a beer importer's license shall file monthly reports with the board on forms prescribed by the board showing the quantity of liquor shipped to each above referenced licensee during the preceding month. Such report shall be submitted on or before the twentieth day of the month following the month of sale or delivery.
   (5) Failure to make such report at the time prescribed will be sufficient cause for the board to forthwith suspend or cancel the license privilege of the manufacturer. When the twentieth day of any month falls on a Sunday, or a legal holiday, the report may be filed not later than the close of business the next business day.