

WAC 314-23-005 What are the fees for a spirits distributor license? (1) The holder of a spirits distributor license must pay to the board a monthly license fee. The license fee is:

(a) Ten percent of the total revenue from all sales of spirits to employees and retail licensees made during the month for which the fee is due for the first twenty-seven months of licensure; or

(b) Five percent of the total revenue from all sales of spirits to employees and retail licensees made during the month for which the fee is due for the twenty-eighth month of licensure and each month thereafter; and

(c) Required on sales of spirits which the licensee was the first spirits distributor in the state to have received:

(i) Spirits manufactured in the state, from the distiller; or

(ii) Spirits manufactured outside of the state, from an authorized out-of-state supplier.

(2) For sales to employees under RCW 66.28.185 and 66.24.630, the holder of a spirits distributor license must pay a license fee of seventeen percent of the total revenue from sales of spirits to employees made during the month for which the fee is due.

(3) Reporting of sales and payment of fees must be submitted electronically or on forms provided by the board.

(4) The annual fee for a spirits distributor license is one thousand three hundred twenty dollars for each licensed location.

[Statutory Authority: Chapter 66.24 RCW, RCW 66.08.030 and Court of Appeals Decision: Washington Restaurant Association, et al., v. WSLCB, 200 Wn.App. 119, 401 P.3d 428 (2017). WSR 19-21-002, § 314-23-005, filed 10/2/19, effective 1/1/20. Statutory Authority: RCW 66.08.030, 66.24.055, 66.24.160, 66.24.630, and 66.24.640. WSR 12-12-065, § 314-23-005, filed 6/5/12, effective 7/6/12.]