

**Chapter 314-19 WAC**  
**BEER AND WINE TAX REPORTING AND PAYMENT REQUIREMENTS**

Last Update: 6/4/14

**WAC**

- 314-19-005 What is the purpose of chapter 314-19 WAC?
- 314-19-010 Definitions.
- 314-19-015 What are the reporting and tax payment requirements?
- 314-19-020 What if a licensee doesn't report or pay the taxes due, or reports or pays late?
- 314-19-025 Are there any exceptions to the tax payments required in this chapter if the licensee primarily exports beer and/or wine?
- 314-19-030 How can a licensee claim a credit or refund for tax-paid product?
- 314-19-035 Reduced tax rate for beer.

**DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER**

- 314-19-040 Is there any exception to the additional tax imposed on fortified wine? [Statutory Authority: RCW 66.08.030, 66.24.206, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.215, and 66.24.580. WSR 04-24-007, § 314-19-040, filed 11/19/04, effective 12/20/04. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-040, filed 8/9/00, effective 9/9/00.] Repealed by WSR 12-24-091, filed 12/5/12, effective 1/5/13. Statutory Authority: RCW 66.08.030.

**WAC 314-19-005 What is the purpose of chapter 314-19 WAC?** The purpose of this chapter is to outline the beer and wine tax reporting and payment requirements for the following liquor licensees and permit holders:

Type of liquor license	Laws that outline tax rates and requirements
(a) Washington beer and/or wine distributor	RCW 66.24.210, 66.24.230, 66.24.290, 66.24.305
(b) Washington beer and/or wine importer	RCW 66.24.230
(c) Domestic brewery	RCW 66.24.270, 66.24.290, 66.24.305
(d) Domestic brewery/ brand owner	RCW 66.24.270, 66.24.290, 66.24.305
(e) Microbrewery	RCW 66.24.270, 66.24.290, 66.24.305
(f) Domestic winery	RCW 66.24.210, 66.24.215, 66.24.230, 66.24.305
(g) Public house	RCW 66.24.290, 66.24.580
(h) Beer certificate of approval holder	RCW 66.24.270
(i) Wine certificate of approval holder	RCW 66.24.210, 66.24.206
(j) Authorized representative certificate of approval holder - U.S. produced beer	RCW 66.04.010, 66.24.261, 66.24.270
(k) Authorized representative certificate of approval holder - Foreign produced beer	RCW 66.04.010, 66.24.261, 66.24.270
(l) Authorized representative certificate of approval holder - U.S. produced wine	RCW 66.04.010, 66.24.203, 66.24.206

Type of liquor license	Laws that outline tax rates and requirements
(m) Authorized representative certificate of approval holder - Foreign produced wine	RCW 66.04.010, 66.24.203, 66.24.206
(n) Retailer with an endorsement to receive direct shipments of beer and wine from breweries, microbreweries, or wineries	RCW 66.24.210, 66.24.290, 66.24.270
(o) Wine shipper permit holder	RCW 66.24.210

[Statutory Authority: RCW 66.08.030. WSR 12-24-091, § 314-19-005, filed 12/5/12, effective 1/5/13. Statutory Authority: RCW 66.08.030, 66.20.360 through [66.20].380, 66.20.390, 66.24.170, 66.24.206, 66.24.210, 66.24.240, 66.24.244, 66.24.270, 66.24.290, 66.28.170, 66.28.180, and 42.56.270. WSR 07-02-076, § 314-19-005, filed 12/29/06, effective 1/29/07. Statutory Authority: RCW 66.08.030, 66.24.206, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.215, and 66.24.580. WSR 04-24-007, § 314-19-005, filed 11/19/04, effective 12/20/04. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-005, filed 8/9/00, effective 9/9/00.]

**WAC 314-19-010 Definitions.** The following definitions are to clarify the purpose and intent of the rules and laws governing beer and wine tax reporting and payment requirements. Additional definitions can be found in RCW 66.04.010.

(1) "Late." A tax payment is considered late if it is unpaid on the due date and remains unpaid until the twentieth day of the following month.

(2) "Missing." A tax report and tax payment, if taxes are owed, is considered missing if it is more than thirty days past the required filing date.

(3) "Samples" are beer and/or wine furnished to retail licensees for the purpose of negotiating a sale, per RCW 66.28.040. See WAC 314-64-080 for sampling procedures.

(4) "Tastings" are beer and/or wine products provided to customers at no charge for the purpose of promoting a sale, that are consumed on the premises of a domestic brewery, microbrewery, winery, or additional winery locations as authorized by RCW 66.24.170(4). Tastings are not taxable under this title.

[Statutory Authority: RCW 66.08.030. WSR 12-24-091, § 314-19-010, filed 12/5/12, effective 1/5/13. Statutory Authority: RCW 66.08.030, 66.20.360 through [66.20].380, 66.20.390, 66.24.170, 66.24.206, 66.24.210, 66.24.240, 66.24.244, 66.24.270, 66.24.290, 66.28.170, 66.28.180, and 42.56.270. WSR 07-02-076, § 314-19-010, filed 12/29/06, effective 1/29/07. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-010, filed 8/9/00, effective 9/9/00.]

**WAC 314-19-015 What are the reporting and tax payment requirements?** (1) The required beer and/or wine tax reports must be:

(a) On a form furnished by the board or in a format approved by the board;

(b) Filed every month, including months with no activity or taxes due. A winery or wine certificate of approval holder with total taxable sales of wine in Washington state of six thousand gallons or less during the calendar year may elect to file annually;

(c) Submitted, with the tax due, to the board on or before the twentieth day of the month following the end of the reporting period, for the previous reporting period (for example, a monthly report listing transactions for the month of January is due by February 20; an annual report listing transactions for 2012 is due by January 20, 2013). When the twentieth day of the month falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day; and

(d) Filed separately for each type of liquor license or permit held.

(2) Wineries, wine certificate of approval holders and wine shippers who elect to file annually:

(a) Must have taxable sales of wine in Washington state of six thousand gallons or less during the calendar year;

(b) New licensees who anticipate taxable sales of wine in Washington state of less than six thousand gallons must request by notifying the liquor control board within thirty days of license issuance that they would like to file annually;

(c) May only change reporting frequency (to annual filing or off annual filing) at the beginning of a calendar year, effective month must be January;

(d) Are required to file multiple reports in the event of a mid-year tax rate change (for example, the tax rate changes June 1st; annual filer will submit two reports. One for January 1st through May 31st and one for June 1st through December 31st. Both are due January 20th following the end of the reporting period);

(e) Must submit a report the month following the month the license has been discontinued or business closed (for example, annual filer closes business/discontinued license May 25th, report is due June 20th).

Type of Licensee	Tax Payment Requirements
(3) Washington beer and/or wine distributor	<p>(a) Distributors must pay taxes on all beer and/or wine received during the preceding calendar month, including samples received at no charge (see WAC 314-64-080 and 314-64-090 for more information). The total tax due (per barrel for beer and per liter for wine) is to be paid by the first distributor to receive the product and must be included with the monthly report.</p> <p>(b) Distributors do not pay taxes on beer and/or wine received from another in-state licensed distributor who has already paid the Washington state tax on the product.</p> <p>(c) Distributors may claim a tax refund or credit, provided that they have paid the taxes prior to claiming the credit, for the following (see WAC 314-19-030 for information on claiming a tax refund or credit):</p>

Type of Licensee	Tax Payment Requirements
	<p>(i) Shipments exported directly to a point outside the state of Washington, including sales to interstate common carriers;</p> <p>(ii) Sales to any military reservation in Washington state;</p> <p>(iii) Product that is deemed unsalable due to freight damage, product quality, or other causes that occurred prior to receipt by the distributor, subject to the following conditions:</p> <p>(A) The unsalable product must be destroyed within the state of Washington (per RCW 66.24.305);</p> <p>(B) The licensee must notify their local liquor enforcement officer in advance for destruction of more than fifty cases of wine or two hundred cases of beer;</p> <p>(C) The licensee must report the destroyed product on the next required monthly report;</p> <p>(D) The licensee must keep records showing the reason for the destruction and an inventory of products destroyed. These records must be kept on the licensed premises and available for inspection by board employees for a period of two years; and</p> <p>(E) The licensee must provide documentation from the freight company with the report if they are claiming a credit due to freight damage.</p>
(4) Washington beer and/or wine importers	<p>Importers must pay taxes on samples received during the preceding calendar month, as follows:</p> <p>(a) If the samples are used by the importer within the state of Washington, the importer must pay the tax.</p> <p>(b) If samples are provided to a distributor, the distributor must pay the tax.</p>
(5) Domestic breweries, microbreweries, and domestic wineries	<p>(a) Domestic breweries, microbreweries, and domestic wineries must list production for the current reporting period only. The brewery that the domestic brewery/brand owner contracts with is required to include any products they produce for the brand owner in their production count.</p> <p>(b) Domestic breweries, microbreweries, and domestic wineries must pay taxes on beer and/or wine that is:</p> <p>(i) Sold at retail on the licensed premises (or shipped to additional winery locations as authorized by RCW 66.24.170(4)), including retail sales to out-of-state residents;</p> <p>(ii) Sold to retail licensees;</p> <p>(iii) Furnished as samples to retail licensees as authorized by RCW 66.28.040, WAC 314-64-080, and 314-64-090 (does not include samples provided to distributors);</p> <p>(iv) Provided as donations to qualifying 501 (c)(3) or (6) nonprofit organizations per RCW 66.28.040 or to the Washington wine commission per RCW 66.12.180 and 66.24.210;</p> <p>(v) Received via an interplant transfer if used as outlined in above subsections (i), (ii), (iii), or (iv);</p> <p>(vi) Sold at farmers markets as authorized by RCW 66.24.170(5), 66.24.240(4) and/or 66.24.244(5); or</p>

Type of Licensee	Tax Payment Requirements
	<p>(vii) Wine that has been shipped out-of-state as nontax paid export and returned to Washington state if used as outlined in (b)(i), (ii), (iii), (iv), or (vi) of this subsection.</p> <p>(c) Domestic breweries, microbreweries, and domestic wineries do not pay tax on beer and/or wine that is:</p> <p>(i) Sold to or furnished as samples to distributors;</p> <p>(ii) Shipped out of a particular location for an interplant transfer;</p> <p>(iii) Exported directly to a point outside the state of Washington, including sales to interstate common carriers;</p> <p>(iv) Sold to any military reservation in Washington state; or</p> <p>(v) Provided as a tasting on the brewery or winery premises or at additional winery locations at no charge, as authorized by RCW 66.24.170(4). See WAC 314-19-010(3) for the definition of "tastings."</p>
(6) Domestic brewery—Brand owners	<p>(a) Domestic brewery-brand owners must file a report showing the quantity of all beer sold or delivered to each licensed beer distributor, or beer exported directly to a point outside the state of Washington, during the preceding reporting period.</p> <p>(b) Domestic brewery-brand owners are not responsible for the tax on beer that is contract produced.</p>
(7) Out-of-state beer and/or wine certificate of approval holders	<p>(a) Certificate of approval holders must file a report showing the quantity of all beer and/or wine sold or delivered to each licensed beer or wine distributor or importer, including samples, during the preceding reporting period.</p> <p>(b) Tax is due from the certificate of approval holder:</p> <p>(i) On samples shipped to licensed agents, and</p> <p>(ii) On donations to the Washington wine commission per RCW 66.12.180 and 66.24.210 or to 501 (c)(3) nonprofit charitable associations within Washington state per RCW 66.28.040.</p>
(8) Out-of-state United States beer and/or wine certificate of approval holders with a direct shipping to Washington retailer endorsement	<p>(a) Certificate of approval holders with this endorsement must file an addendum report showing the quantity of beer and/or wine sold or delivered to each licensed retailer, including samples, during the preceding reporting period.</p> <p>(b) Tax is due from the certificate of approval holder on beer and/or wine sold or delivered to retail licensees and on sales to nonprofit charitable associations.</p>
(9) Out-of-state United States wine certificate of approval holders with a direct shipping to consumers endorsement	<p>(a) A certificate of approval holder with this endorsement must report the total quantity of wine sold to consumers in Washington state during the preceding reporting period.</p> <p>(b) Tax is due from the certificate of approval holder on wine sold or delivered to Washington state residents.</p>
(10) Authorized representative certificate of approval holders-U.S. and/or foreign produced beer or wine	<p>(a) Authorized representative certificate of approval holders must file a report showing the quantity of all beer and/or wine sold or delivered to each licensed beer or wine distributor or importer, including samples. They must list the brewery and/or winery that they represent and that had shipments into Washington state during the preceding month.</p>

Type of Licensee	Tax Payment Requirements
	(b) Tax is due from the authorized representative beer and/or wine certificate of approval holders only on samples shipped to licensed agents, directly to retailers per WAC 314-64-080 and 314-64-090, donations to the Washington wine commission per RCW 66.12.180 and 66.24.210, or to 501 (c)(3) nonprofit charitable associations within Washington state per RCW 66.28.040.
(11) Public house licensees	Public house licensees must pay taxes on all sales of their own product during the preceding calendar month.
(12) Retailer with an endorsement allowing receipt of direct shipment of beer or wine from a United States brewery, microbrewery, or winery	A Washington retailer who receives shipments directly from a United States brewery, microbrewery, or winery, outside Washington, must file a report showing the quantity of beer and wine received by direct shipment from each licensed beer or wine producer, including samples, during the preceding month.
(13) Wine shipper permit holder	(a) An out-of-state winery must file a report showing the total quantity of wine sold or delivered to consumers during the preceding reporting period.  (b) Pay the tax due for sales of wine to Washington state residents.

[Statutory Authority: RCW 66.08.030. WSR 12-24-091, § 314-19-015, filed 12/5/12, effective 1/5/13. Statutory Authority: RCW 66.08.030 and 66.28.320. WSR 10-01-090, § 314-19-015, filed 12/16/09, effective 1/16/10. Statutory Authority: RCW 66.08.030, 66.20.360 through [66.20].380, 66.20.390, 66.24.170, 66.24.206, 66.24.210, 66.24.240, 66.24.244, 66.24.270, 66.24.290, 66.28.170, 66.28.180, and 42.56.270. WSR 07-02-076, § 314-19-015, filed 12/29/06, effective 1/29/07. Statutory Authority: RCW 66.08.030, 66.24.206, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.215, and 66.24.580. WSR 04-24-007, § 314-19-015, filed 11/19/04, effective 12/20/04. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-015, filed 8/9/00, effective 9/9/00.]

**WAC 314-19-020 What if a licensee doesn't report or pay the taxes due, or reports or pays late?** The board may take the following actions against a licensee or permit holder in order to collect any of the reports or taxes due that are outlined in this title.

<b>(1) Suspension or revocation of license</b>	(a) Failure to make a report and/or pay the taxes in the manner and dates outlined in this chapter will be sufficient ground for the board to suspend or revoke a liquor license, wine shipper permit, or certificate of approval (per RCW 66.08.150, 66.24.010, 66.24.120, 66.24.206, 66.20.370, 66.20.380, and 66.24.270).  (b) The suspension will remain in effect until all missing reports and/or taxes have been filed with the board (see WAC 314-19-010(1) for the definition of "missing").
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(2) <b>Penalties</b>	<p>A penalty of two percent per month will be assessed on any tax payments postmarked after the twentieth day of the month following the reporting period of the transactions (per the reporting requirements outlined in WAC 314-19-015, RCW 66.24.290, and 66.24.210). When the twentieth day of the month falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.</p> <p>Absent a postmark, the date received at the Washington state liquor control board, or designee, will be used to determine if penalties are to be assessed.</p>
(3) <b>Surety bond requirements</b>	<p>(a) <b>What is a surety bond?</b> A "surety bond" is a type of insurance policy that guarantees beer and/or wine tax payment to the state. The surety bond must be:</p> <ul style="list-style-type: none"> <li>(i) Executed by a surety company authorized to do business in the state of Washington;</li> <li>(ii) On a form and in an amount acceptable to the board;</li> <li>(iii) Payable to the Washington state liquor control board; and</li> <li>(iv) Conditioned that the licensee will pay the taxes and penalties levied by RCW 66.24.210 and/or 66.24.290.</li> </ul> <p>(v) As an option to obtaining a surety bond, a licensee may create an assignment of savings account for the board in the same amount as required for a surety bond. Requests for this option must be submitted in writing to the board's financial division.</p> <p>(b) <b>When will the board require a surety bond?</b> The board may require a surety bond from a Washington beer and/or wine distributor, domestic microbrewery, domestic brewery, public house, domestic winery, wine shipper, or a beer or wine certificate of approval holder that has a direct shipment privilege. If any of the following occur, the board may require the licensee or permit holder to obtain a surety bond or assignment of savings account, within twenty-one days after an administrative violation notice is issued:</p> <ul style="list-style-type: none"> <li>(i) A report or tax payment is missing, as defined in WAC 314-19-010, for two or more consecutive months; or</li> <li>(ii) A report or tax payment is missing, as defined in WAC 314-19-010, two or more times within a two year period.</li> </ul> <p>(c) <b>What will happen if the licensee does not acquire the surety bond or savings account?</b> Failure to meet the bonding or savings account requirements outlined in subsections (a) and (b) of this rule may result in immediate suspension of license privileges until all missing reports are filed and late taxes have been paid and the surety bond is acquired or the savings account is established.</p> <p>(d) <b>In what amount and for how long will the board require a surety bond?</b> The amount of a surety bond or savings account required by this chapter must be either \$3,000, or the total of the highest four months' worth of tax liability for the previous twelve month period, whichever is greater.</p> <ul style="list-style-type: none"> <li>(i) The licensee or permit holder must maintain the bond for at least two years. After the two year period the licensee or permit holder may request an exemption as outlined in subsection (f) of this rule.</li> </ul>

(ii) Surety bond and savings account amounts may be reviewed annually and compared to the last twelve months' tax liability of the licensee. If the current bond or savings account amount does not meet the requirements outlined in this section, the licensee or permit holder will be required to increase the bond amount or amount on deposit within twenty-one days.

**(e) What action will the board take when a licensee or permit holder holds a surety bond and does not pay taxes due or pays late?** If a licensee or permit holder holds a surety bond or savings account, the board will immediately start the process to collect overdue taxes from the surety company or assigned account. If the exact amount of taxes due is not known due to missing reports, the board will estimate the taxes due based on previous production, receipts, and/or sales.

**(f) Can a licensee or permit holder request an exemption to the surety bond or savings account requirement?** A licensee or permit holder may make a written request to the board's financial division for an exemption from the surety bond or assignment of savings account requirements. The board will grant an exemption once the following criteria are met:

(i) The licensee or permit holder has filed reports and paid applicable taxes to the board for at least two years immediately prior to the exemption request; and

(ii) There have been no late or missing reports or tax payments during the previous two years.

(iii) In order to remain exempt from the surety bond or assignment of savings account requirements, the licensee must continue to meet the tax reporting and payment requirements outlined in this title (outlined in WAC 314-19-015, RCW 66.24.206, 66.24.210, 66.24.270, 66.24.290, and 66.24.580).

[Statutory Authority: RCW 66.08.030. WSR 14-12-101, § 314-19-020, filed 6/4/14, effective 7/5/14; WSR 12-24-091, § 314-19-020, filed 12/5/12, effective 1/5/13. Statutory Authority: RCW 66.08.030, 66.20.360 through [66.20].380, 66.20.390, 66.24.170, 66.24.206, 66.24.210, 66.24.240, 66.24.244, 66.24.270, 66.24.290, 66.28.170, 66.28.180, and 42.56.270. WSR 07-02-076, § 314-19-020, filed 12/29/06, effective 1/29/07. Statutory Authority: RCW 66.08.030, 66.24.206, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.215, and 66.24.580. WSR 04-24-007, § 314-19-020, filed 11/19/04, effective 12/20/04. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-020, filed 8/9/00, effective 9/9/00.]

**WAC 314-19-025 Are there any exceptions to the tax payments required in this chapter if the licensee primarily exports beer and/or wine?** Washington beer and/or wine distributors or importers who purchase fifty percent or more of their beer or wine for the purpose of exporting the product from the state may request that the board make simplified arrangements for reporting and payment of tax.

(1) The licensee must make a written request for such arrangement to the board's financial division.



(2) The board will make such arrangements on an individual basis for the purpose of simplifying the reporting and accounting requirements.

[Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-025, filed 8/9/00, effective 9/9/00.]

**WAC 314-19-030 How can a licensee claim a credit or refund for tax-paid product?**

(1) How to claim a tax credit	(2) How to claim a tax refund
<p>(a) On the next report filed, show the amount of product for which a tax credit is due in the appropriate section(s) of the form.</p> <p>(b) Deduct the total credit from the total amount due on this report.</p>	<p>(a) A licensee may request a refund, rather than claim a credit, if the amount of the credit is too large to be used in a reasonable amount of time or the licensee has discontinued business.</p> <p>(b) On the next report filed, the licensee must show the amount of product for which a tax refund is due in the appropriate section(s) of the form.</p> <p>(c) The board will not issue a refund check until the total amount to be refunded accumulates to at least ten dollars.</p>

[Statutory Authority: RCW 66.08.030. WSR 12-24-091, § 314-19-030, filed 12/5/12, effective 1/5/13. Statutory Authority: RCW 66.08.030, 66.24.206, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.215, and 66.24.580. WSR 04-24-007, § 314-19-030, filed 11/19/04, effective 12/20/04. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-030, filed 8/9/00, effective 9/9/00.]

**WAC 314-19-035 Reduced tax rate for beer.** (1) The additional beer taxes imposed under RCW 66.24.290 (3)(a) do not apply to the first sixty thousand barrels of beer sold by a brewery in Washington each fiscal year, if:

- (a) The beer is produced in the United States; and
- (b) The producing brewery or domestic brewery-brand owner meets the qualifications of 26 U.S.C. Sec. 5051 (a) (2).

(2) In order to qualify for this exemption, the Washington brewer or the out-of-state beer certificate of approval holder must provide the board a copy of an Alcohol and Tobacco Tax and Trade Bureau (TTB) acknowledged copy of their filing "Notice of Brewer to Pay Reduced Rate of Tax" for the calendar year as required under 27 C.F.R. Sec. 25.167; a variance for any year that waives annual submission to the TTB; or the Brewer's Notice which waives annual submission to the TTB.

(3) The tax exemption will not apply until the first day of the second month following the month the notice is received (for example, if the notice is received by the Board on January 10, the tax exemption will start on March 1).

(4) How will the distributor know what tax rate to pay for each brewery's products?

(a) The board will provide distributors a list of breweries that qualify for the reduced tax rate; and

(b) The qualifying brewery is responsible to inform the distributors when product sold to distributors exceeds the first sixty thousand barrels exempted from the additional tax.

(c) Once a qualifying brewery's sales to distributors exceeds sixty thousand barrels, the distributors must begin paying the full tax rate on their next monthly tax report.

(5) Per RCW 66.24.290, authorized representative certificate of approval holders do not qualify for the reduced rate in Washington state.

(6) The tax exemption will not apply to strong beer. Strong beer must be paid at the higher rate even when the brewery meets the qualifications for the reduced rate. Strong beer is any malt beverage that contains more than eight percent alcohol by weight.

[Statutory Authority: RCW 66.08.030 and 66.28.320. WSR 10-01-090, § 314-19-035, filed 12/16/09, effective 1/16/10. Statutory Authority: RCW 66.08.030, 66.24.206, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.215, and 66.24.580. WSR 04-24-007, § 314-19-035, filed 11/19/04, effective 12/20/04. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-035, filed 8/9/00, effective 9/9/00.]