

WAC 16-505-010 Collection of assessment. (1) The Washington beer commission is authorized under RCW 15.89.040 and 15.89.110(1) to collect an assessment upon beer produced by an affected producer. The annual assessment is ten cents per barrel of beer produced, up to ten thousand barrels per location, as verified by federal excise tax reports.

(2) The commission shall directly bill affected producers by providing written notice in the form of an assessment invoice. Affected producers shall calculate their assessment on the assessment invoice using the annual production figure as based upon their federal excise tax report. Affected producers must submit the completed assessment invoice, the assessment payment due and a copy of the affected producer's federal excise tax report for verification to the commission at the address specified on the assessment invoice.

(3) The first assessment will be due and payable to the commission no sooner than July 2007 and will be based upon beer production during the fourth quarter of 2006.

(4) The second assessment will be due and payable to the commission no sooner than January 2008 and will be based upon beer production during the calendar year of 2007.

(5) Assessments thereafter will be due and payable to the commission annually no sooner than January and will be based upon the previous year's production.

(6) At this time, assessments due and payable to the commission shall not be reduced based on in-kind contributions.

(7) Failure to receive an invoice for the previous year's product does not relieve an affected producer of its obligation to pay any assessment when due.

[Statutory Authority: RCW 15.89.110(2) and chapter 34.05 RCW. WSR 07-13-005, § 16-505-010, filed 6/7/07, effective 7/8/07.]