

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.]