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**SUBSTITUTE SENATE BILL 5219**

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**State of Washington**

**53rd Legislature**

**1993 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators M. Rasmussen, Newhouse and Barr)

Read first time 02/24/93.

1 AN ACT Relating to the Washington wine commission; amending RCW  
2 66.12.180 and 66.24.210; providing an effective date; and declaring an  
3 emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 66.12.180 and 1987 c 452 s 14 are each amended to read  
6 as follows:

7 The Washington wine commission created under RCW 15.88.030 may  
8 purchase or receive donations of ((Washington)) wine from wineries and  
9 may use such wine for promotional purposes. Wine furnished to the  
10 commission under this section which is used within the state is subject  
11 to the taxes imposed under RCW 66.24.210. No license, permit, or bond  
12 is required of the Washington wine commission under this title for  
13 promotional activities conducted under chapter 15.88 RCW.

14 **Sec. 2.** RCW 66.24.210 and 1991 c 192 s 3 are each amended to read  
15 as follows:

16 (1) There is hereby imposed upon all wines sold to wine wholesalers  
17 and the Washington state liquor control board, within the state a tax  
18 at the rate of twenty and one-fourth cents per liter: PROVIDED,

1 HOWEVER, That wine sold or shipped in bulk from one winery to another  
2 winery shall not be subject to such tax. The tax provided for in this  
3 section may, if so prescribed by the board, be collected by means of  
4 stamps to be furnished by the board, or by direct payments based on  
5 wine purchased by wine wholesalers. Every person purchasing wine under  
6 the provisions of this section shall on or before the twentieth day of  
7 each month report to the board all purchases during the preceding  
8 calendar month in such manner and upon such forms as may be prescribed  
9 by the board, and with such report shall pay the tax due from the  
10 purchases covered by such report unless the same has previously been  
11 paid. Any such purchaser of wine whose applicable tax payment is not  
12 postmarked by the twentieth day following the month of purchase will be  
13 assessed a penalty at the rate of two percent a month or fraction  
14 thereof. If this tax be collected by means of stamps, every such  
15 person shall procure from the board revenue stamps representing the tax  
16 in such form as the board shall prescribe and shall affix the same to  
17 the package or container in such manner and in such denomination as  
18 required by the board and shall cancel the same prior to the delivery  
19 of the package or container containing the wine to the purchaser. If  
20 the tax is not collected by means of stamps, the board may require that  
21 every such person shall execute to and file with the board a bond to be  
22 approved by the board, in such amount as the board may fix, securing  
23 the payment of the tax. If any such person fails to pay the tax when  
24 due, the board may forthwith suspend or cancel the license until all  
25 taxes are paid.

26 (2) An additional tax is imposed equal to the rate specified in RCW  
27 82.02.030 multiplied by the tax payable under subsection (1) of this  
28 section. All revenues collected during any month from this additional  
29 tax shall be transferred to the state general fund by the twenty-fifth  
30 day of the following month.

31 (3) An additional tax is imposed on wines subject to tax under  
32 subsection (1) of this section, at the rate of one-fourth of one cent  
33 per liter for wine sold after June 30, 1987. Such additional tax shall  
34 cease to be imposed on July 1, (~~1993~~) 2001. All revenues collected  
35 under this subsection (3) shall be disbursed quarterly to the  
36 Washington wine commission for use in carrying out the purposes of  
37 chapter 15.88 RCW.

38 (4) Until July 1, 1995, an additional tax is imposed on all wine  
39 subject to tax under subsection (1) of this section. The additional

1 tax is equal to twenty-three and forty-four one-hundredths cents per  
2 liter on fortified wine as defined in RCW 66.04.010(34) when bottled or  
3 packaged by the manufacturer and one cent per liter on all other wine.  
4 All revenues collected during any month from this additional tax shall  
5 be deposited in the drug enforcement and education account under RCW  
6 69.50.520 by the twenty-fifth day of the following month.

7 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
8 preservation of the public peace, health, or safety, or support of the  
9 state government and its existing public institutions, and shall take  
10 effect July 1, 1993.

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