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SENATE BILL 5219

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State of Washington                      53rd Legislature                      1993 Regular Session

By Senators M. Rasmussen, Newhouse and Barr

Read first time 01/18/93. Referred to Committee on Agriculture.

1            AN ACT Relating to the Washington wine commission; and amending RCW  
2 66.12.180 and 66.24.210.

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

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

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

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

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

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

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

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

37 (4) Until July 1, 1995, an additional tax is imposed on all wine  
38 subject to tax under subsection (1) of this section. The additional  
39 tax is equal to twenty-three and forty-four one-hundredths cents per

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

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