

2 **ESHB 1046** - S AMD TO S AMD (S-3275.2/95) 384

3 By Senators Rasmussen, Prentice, Hale, Wood, Bauer, Newhouse and
4 Finkbeiner

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6 On page 30, after line 34 of the amendment, insert the following:

7 **"Sec. 27.** RCW 66.24.290 and 1994 sp.s. c 7 s 902 are each amended
8 to read as follows:

9 (1) Any brewer or beer wholesaler licensed under this title may
10 sell and deliver beer to holders of authorized licenses direct, but to
11 no other person, other than the board; and every such brewer or beer
12 wholesaler shall report all sales to the board monthly, pursuant to the
13 regulations, and shall pay to the board as an added tax for the
14 privilege of manufacturing and selling the beer within the state a tax
15 of two dollars and sixty cents per barrel of thirty-one gallons on
16 sales to licensees within the state and on sales to licensees within
17 the state of bottled and canned beer shall pay a tax computed in
18 gallons at the rate of two dollars and sixty cents per barrel of
19 thirty-one gallons. Any brewer or beer wholesaler whose applicable tax
20 payment is not postmarked by the twentieth day following the month of
21 sale will be assessed a penalty at the rate of two percent per month or
22 fraction thereof. Each such brewer or wholesaler shall procure from
23 the board revenue stamps representing such tax in form prescribed by
24 the board and shall affix the same to the barrel or package in such
25 manner and in such denominations as required by the board, and shall
26 cancel the same prior to commencing delivery from his or her place of
27 business or warehouse of such barrels or packages. Beer shall be sold
28 by brewers and wholesalers in sealed barrels or packages. The revenue
29 stamps provided under this section need not be affixed and canceled in
30 the making of resales of barrels or packages already taxed by the
31 affixation and cancellation of stamps as provided in this section.

32 (2) An additional tax is imposed equal to seven percent multiplied
33 by the tax payable under subsection (1) of this section. All revenues
34 collected during any month from this additional tax shall be
35 transferred to the state general fund by the twenty-fifth day of the
36 following month.

1 (3) An additional tax is imposed on all beer subject to tax under
2 subsection (1) of this section. The additional tax is equal to two
3 dollars per barrel of thirty-one gallons. All revenues collected
4 during any month from this additional tax shall be deposited in the
5 violence reduction and drug enforcement account under RCW 69.50.520 by
6 the twenty-fifth day of the following month.

7 (4)(a) An additional tax is imposed on all beer subject to tax
8 under subsection (1) of this section. The additional tax is equal to
9 ninety-six cents per barrel of thirty-one gallons through June 30,
10 ~~((1995))~~ 1997, and two dollars and thirty-nine cents per barrel of
11 thirty-one gallons for the period July 1, ~~((1995, through June 30,))~~
12 1997, ~~((and four dollars and seventy-eight cents per barrel of thirty-~~
13 ~~one gallons))~~ and thereafter.

14 (b) The additional tax imposed under this subsection does not apply
15 to the sale of the first sixty thousand barrels of beer each year by
16 breweries that are entitled to a reduced rate of tax under 26 U.S.C.
17 Sec. 5051, as existing on July 1, 1993, or such subsequent date as may
18 be provided by the board by rule consistent with the purposes of this
19 exemption.

20 (c) All revenues collected from the additional tax imposed under
21 this subsection (4) shall be deposited in the health services account
22 under RCW 43.72.900.

23 (5) The tax imposed under this section shall not apply to "strong
24 beer" as defined in this title."

25 Renumber the remaining sections consecutively and correct internal
26 references accordingly.

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31 On page 33, line 22 of the title amendment, strike "and 48.46.066"
32 and insert "48.46.066, and 66.24.290"

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