
State Government & Tribal Affairs
Committee

HB 1373

Brief Description: Concerning the tax payment and reporting requirements of small wineries.

Sponsors: Representatives Condotta, Finn, Warnick, Fagan and Armstrong.

Brief Summary of Bill

- Changes the winery tax and reporting requirement from monthly to not more often than annually for wineries with total taxable sales in Washington of 6,000 gallons or less during the preceding calendar year.

Hearing Date: 2/17/11

Staff: Joan Elgee (786-7106).

Background:

Wine sold in this state is subject to a liter excise tax. In winery to distributor sales, the distributor pays the liter tax. When the winery sells directly to consumers or retail licensees, the winery must pay the liter tax. The base liter tax goes into the Liquor Revolving Fund from which Liquor Control Board expenses and distributions to the General Fund, cities, and counties are made. Other liter taxes are imposed and distributed for various purposes.

Wineries and wine distributors must submit tax reports monthly.

Summary of Bill:

Wineries that have a total taxable sales of wine in Washington of 6000 gallons or less during the calendar year preceding the tax due date are required to report on and pay taxes no more frequently than annually.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Appropriation: None.

Fiscal Note: Available.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.