

**SB 6220 - S AMD 602**

By Senators Liiias, Conway

NOT ADOPTED 03/06/2014

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 82.08.150 and 2012 c 2 s 106 are each amended to read  
4 as follows:

5 (1) There is levied and collected a tax upon each retail sale of  
6 spirits in the original package at the rate of:

7 (a) Fifteen percent of the selling price, until July 1, 2016;

8 (b) 17.5 percent of the selling price, beginning July 1, 2016,  
9 until July 1, 2018;

10 (c) 14.5 percent of the selling price, beginning July 1, 2018,  
11 until July 1, 2020; and

12 (d) 11.5 percent of the selling price, beginning July 1, 2020,  
13 until July 1, 2022.

14 (2)(a) Until July 1, 2016, there is levied and collected a tax upon  
15 each sale of spirits in the original package at the rate of ten percent  
16 of the selling price on sales by a spirits distributor licensee or  
17 other licensee acting as a spirits distributor pursuant to Title 66 RCW  
18 to restaurant spirits retailers.

19 (b) Beginning July 1, 2016, until July 1, 2018, there is levied and  
20 collected a tax upon each sale of spirits in the original package at  
21 the rate of 11.7 percent of the selling price on sales by a spirits  
22 distributor licensee or other licensee acting as a spirits distributor  
23 pursuant to Title 66 RCW to restaurant spirits retailers.

24 (c) Beginning July 1, 2018, until July 1, 2020, there is levied and  
25 collected a tax upon each sale of spirits in the original package at  
26 the rate of 9.7 percent of the selling price on sales by a spirits  
27 distributor licensee or other licensee acting as a spirits distributor  
28 pursuant to Title 66 RCW to restaurant spirits retailers.

29 (d) Beginning July 1, 2020, until July 1, 2022, there is levied and  
30 collected a tax upon each sale of spirits in the original package at

1 the rate of 7.7 percent of the selling price on sales by a spirits  
2 distributor licensee or other licensee acting as a spirits distributor  
3 pursuant to Title 66 RCW to restaurant spirits retailers.

4 (3) There is levied and collected an additional tax upon each sale  
5 of spirits in the original package by a spirits distributor licensee or  
6 other licensee acting as a spirits distributor pursuant to Title 66 RCW  
7 to a restaurant spirits retailer and upon each retail sale of spirits  
8 in the original package by a licensee of the board at the rate of one  
9 dollar and seventy-two cents per liter.

10 (4)(a) Until July 1, 2016, an additional tax is imposed equal to  
11 fourteen percent multiplied by the taxes payable under subsections (1),  
12 (2), and (3) of this section.

13 (b) Beginning July 1, 2016, an additional tax is imposed equal to  
14 fourteen percent multiplied by the taxes payable under subsection (3)  
15 of this section.

16 (5) An additional tax is imposed upon each sale of spirits in the  
17 original package by a spirits distributor licensee or other licensee  
18 acting as a spirits distributor pursuant to Title 66 RCW to a  
19 restaurant spirits retailer and upon each retail sale of spirits in the  
20 original package by a licensee of the board at the rate of seven cents  
21 per liter. All revenues collected during any month from this  
22 additional tax must be deposited in the state general fund by the  
23 twenty-fifth day of the following month.

24 (6)(a) Until July 1, 2016, an additional tax is imposed upon retail  
25 sale of spirits in the original package at the rate of three and four-  
26 tenths percent of the selling price.

27 (b) Until July 1, 2016, an additional tax is imposed upon retail  
28 sale of spirits in the original package to a restaurant spirits  
29 retailer at the rate of two and three-tenths percent of the selling  
30 price.

31 (c) An additional tax is imposed upon each sale of spirits in the  
32 original package by a spirits distributor licensee or other licensee  
33 acting as a spirits distributor pursuant to Title 66 RCW to a  
34 restaurant spirits retailer and upon each retail sale of spirits in the  
35 original package by a licensee of the board at the rate of forty-one  
36 cents per liter.

37 (d) All revenues collected during any month from additional taxes

1 under this subsection must be deposited in the state general fund by  
2 the twenty-fifth day of the following month.

3 (7)(a) An additional tax is imposed upon each retail sale of  
4 spirits in the original package at the rate of one dollar and thirty-  
5 three cents per liter.

6 (b) All revenues collected during any month from additional taxes  
7 under this subsection must be deposited by the twenty-fifth day of the  
8 following month into the general fund.

9 (8) Until July 1, 2022, the tax imposed in RCW 82.08.020 does not  
10 apply to sales of spirits in the original package. Beginning July 1,  
11 2022, the state and local sales taxes imposed in RCW 82.08.020 and  
12 82.14.030 apply to sales of spirits in the original package.

13 (9) The taxes imposed in this section must be paid by the buyer to  
14 the seller, and each seller must collect from the buyer the full amount  
15 of the tax payable in respect to each taxable sale under this section.  
16 The taxes required by this section to be collected by the seller must  
17 be stated separately from the selling price, and for purposes of  
18 determining the tax due from the buyer to the seller, it is  
19 conclusively presumed that the selling price quoted in any price list  
20 does not include the taxes imposed by this section. Sellers must  
21 report and return all taxes imposed in this section in accordance with  
22 rules adopted by the department.

23 (10) As used in this section, the terms, "spirits" and "package"  
24 have the same meaning as provided in chapter 66.04 RCW.

25 NEW SECTION. Sec. 2. This act takes effect July 1, 2015."

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26 On page 1, line 1 of the title, after "Relating to" strike the  
27 remainder of the title and insert "providing a comprehensive spirits  
28 sales tax reduction for all consumers in both on-premise and off-  
29 premise settings; amending RCW 82.08.150; and providing an effective

1 date."

EFFECT: Provides a delayed effective date of July 1, 2015, and makes corresponding changes in implementation.

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