

**SB 6220** - S AMD TO S AMD (S4851.1) **629**  
By Senator Conway

1 Beginning on page 1, line 5 of the amendment, strike all material  
2 through "2015." on page 3, line 25 and insert the following:

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

5 (a) Fifteen percent of the selling price, until July 1, 2017;

6 (b) 17.5 percent of the selling price, beginning July 1, 2017,  
7 until July 1, 2019;

8 (c) 14.5 percent of the selling price, beginning July 1, 2019,  
9 until July 1, 2021; and

10 (d) 11.5 percent of the selling price, beginning July 1, 2021,  
11 until July 1, 2023.

12 (2)(a) Until July 1, 2017, there is levied and collected a tax upon  
13 each sale of spirits in the original package at the rate of ten percent  
14 of the selling price on sales by a spirits distributor licensee or  
15 other licensee acting as a spirits distributor pursuant to Title 66 RCW  
16 to restaurant spirits retailers.

17 (b) Beginning July 1, 2017, until July 1, 2019, there is levied and  
18 collected a tax upon each sale of spirits in the original package at  
19 the rate of 11.7 percent of the selling price on sales by a spirits  
20 distributor licensee or other licensee acting as a spirits distributor  
21 pursuant to Title 66 RCW to restaurant spirits retailers.

22 (c) Beginning July 1, 2019, until July 1, 2021, there is levied and  
23 collected a tax upon each sale of spirits in the original package at  
24 the rate of 9.7 percent of the selling price on sales by a spirits  
25 distributor licensee or other licensee acting as a spirits distributor  
26 pursuant to Title 66 RCW to restaurant spirits retailers.

27 (d) Beginning July 1, 2021, until July 1, 2023, there is levied and  
28 collected a tax upon each sale of spirits in the original package at  
29 the rate of 7.7 percent of the selling price on sales by a spirits  
30 distributor licensee or other licensee acting as a spirits distributor  
31 pursuant to Title 66 RCW to restaurant spirits retailers.

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

7 (4)(a) Until July 1, 2017, an additional tax is imposed equal to  
8 fourteen percent multiplied by the taxes payable under subsections (1),  
9 (2), and (3) of this section.

10 (b) Beginning July 1, 2017, an additional tax is imposed equal to  
11 fourteen percent multiplied by the taxes payable under subsection (3)  
12 of this section.

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

21 (6)(a) Until July 1, 2017, an additional tax is imposed upon retail  
22 sale of spirits in the original package at the rate of three and four-  
23 tenths percent of the selling price.

24 (b) Until July 1, 2017, an additional tax is imposed upon retail  
25 sale of spirits in the original package to a restaurant spirits  
26 retailer at the rate of two and three-tenths percent of the selling  
27 price.

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

34 (d) All revenues collected during any month from additional taxes  
35 under this subsection must be deposited in the state general fund by  
36 the twenty-fifth day of the following month.

37 (7)(a) An additional tax is imposed upon each retail sale of

1 spirits in the original package at the rate of one dollar and thirty-  
2 three cents per liter.

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

6 (8) Until July 1, 2023, the tax imposed in RCW 82.08.020 does not  
7 apply to sales of spirits in the original package. Beginning July 1,  
8 2023, the state and local sales taxes imposed in RCW 82.08.020 and  
9 82.14.030 apply to sales of spirits in the original package.

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

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

22 NEW SECTION. Sec. 2. This act takes effect July 1, 2017."

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