

SB 6220 - S AMD 629

By Senator Conway

1 On page 1, at the beginning on line 6, insert "(1)"

2 On page 1, after line 9, insert the following:

3 "(2) Any retail sale made by a spirits retail licensee licensed
4 under this title is subject to tax as provided in RCW 82.08.150."

5 On page 1, after line 9, insert the following:

6 "**Sec. 2.** RCW 82.08.150 and 2012 c 2 s 106 are each amended to read
7 as follows:

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

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

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

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

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

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

22 (b) Beginning July 1, 2017, until July 1, 2019, there is levied and
23 collected a tax upon each sale of spirits in the original package at
24 the rate of 11.7 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 (c) Beginning July 1, 2019, until July 1, 2021, there is levied and
28 collected a tax upon each sale of spirits in the original package at

1 the rate of 9.7 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 (d) Beginning July 1, 2021, until July 1, 2023, there is levied and
5 collected a tax upon each sale of spirits in the original package at
6 the rate of 7.7 percent of the selling price on sales by a spirits
7 distributor licensee or other licensee acting as a spirits distributor
8 pursuant to Title 66 RCW to restaurant spirits retailers.

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

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

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

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

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

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

36 (c) An additional tax is imposed upon each sale of spirits in the
37 original package by a spirits distributor licensee or other licensee
38 acting as a spirits distributor pursuant to Title 66 RCW to a

1 restaurant spirits retailer and upon each retail sale of spirits in the
2 original package by a licensee of the board at the rate of forty-one
3 cents per liter.

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

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

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

13 (8) Until July 1, 2023, the tax imposed in RCW 82.08.020 does not
14 apply to sales of spirits in the original package. Beginning July 1,
15 2023, the state and local sales taxes imposed in RCW 82.08.020 and
16 82.14.030 apply to sales of spirits in the original package.

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

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

29 NEW SECTION. Sec. 3. This act takes effect July 1, 2017."

1 On page 1, line 1 of the title, after "Relating to" strike the
2 remainder of the title and insert "providing a comprehensive spirits
3 sales tax reduction for all consumers in both on-premise and off-
4 premise settings; amending RCW 82.08.150; adding a new section to
5 chapter 66.24 RCW; and providing an effective date."

EFFECT: Provides a delayed effective date of July 1, 2017, and makes corresponding changes in implementation.

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