

Chapter 16-505 WAC

WASHINGTON BEER COMMISSION

WAC

16-505-010
16-505-015

Collection of assessment.
Failure to pay assessment.

WAC 16-505-010 Collection of assessment. (1) The Washington beer commission is authorized under RCW 15.89.040 and 15.89.110(1) to collect an assessment upon beer produced by an affected producer. The annual assessment is ten cents per barrel of beer produced, up to ten thousand barrels per location, as verified by federal excise tax reports.

(2) The commission shall directly bill affected producers by providing written notice in the form of an assessment invoice. Affected producers shall calculate their assessment on the assessment invoice using the annual production figure as based upon their federal excise tax report. Affected producers must submit the completed assessment invoice, the assessment payment due and a copy of the affected producer's federal excise tax report for verification to the commission at the address specified on the assessment invoice.

(3) The first assessment will be due and payable to the commission no sooner than July 2007 and will be based upon beer production during the fourth quarter of 2006.

(4) The second assessment will be due and payable to the commission no sooner than January 2008 and will be based upon beer production during the calendar year of 2007.

(5) Assessments thereafter will be due and payable to the commission annually no sooner than January and will be based upon the previous year's production.

(6) At this time, assessments due and payable to the commission shall not be reduced based on in-kind contributions.

(7) Failure to receive an invoice for the previous year's product does not relieve an affected producer of its obligation to pay any assessment when due.

[Statutory Authority: RCW 15.89.110(2) and chapter 34.05 RCW. 07-13-005, § 16-505-010, filed 6/7/07, effective 7/8/07.]

WAC 16-505-015 Failure to pay assessment. (1) In the event any affected producer fails to pay the commission the full amount of such assessment or such other sum on or before the date due, the commission may add to such unpaid assessment or sum an amount not exceeding ten percent of the same to defray the cost of enforcing the collection of the amount due.

(2) In the event of failure of such person or persons to pay any such due and payable assessment or other such sum, the commission may bring a civil action against such person or persons in a state court of competent jurisdiction for the collection thereof, together with the above specified ten percent thereon, and such action shall be tried and judgment rendered as in any other cause of action for debt due and payable.

[Statutory Authority: RCW 15.89.110(2) and chapter 34.05 RCW. 07-13-005, § 16-505-015, filed 6/7/07, effective 7/8/07.]

(6/7/07)

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