

CHAPTER 42.

[House Bill No. 437.]

EXCISE TAXES—SPIRITS, WINE, STRONG BEER.

AN ACT relating to excise taxes on spirits, wine, or strong beer; amending section 82.08.150, chapter 15, Laws of 1961, as amended by section 2, chapter 24, Laws of 1961 extraordinary session and RCW 82.08.150; adding a new section to chapter 15, Laws of 1961 and to chapter 82.08 RCW; and prescribing an effective date.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. Section 82.08.150, chapter 15, Laws of 1961, as amended by section 2, chapter 24, Laws of 1961 extraordinary session, and RCW 82.08.150 are each amended to read as follows:

RCW 82.08.150 amended.

(1) There is levied and shall be collected from and after the first day of November, 1951, a tax upon each retail sale of spirits, wine, or strong beer in the original package at the rate of ten percent of the selling price, and the term "retail sale" as used herein shall include, in addition to the meaning ascribed thereto in chapter 82.04, any sale to a consumer or for resale by a retailer in such original package. The tax imposed in this section shall apply to all sales of spirits, wine, or strong beer by the Washington state liquor stores and agencies, including sales to licensees. The tax imposed in RCW 82.08.020 as now or hereafter amended shall not apply to sales by the Washington state liquor control board stores and agencies of products subject to the tax imposed by this section.

Retail sales tax. Tax on certain sales of intoxicating liquor.

(2) There is levied and shall be collected from and after the first day of April, 1959, an additional tax upon each retail sale of spirits, wine, or strong beer in the original package at the rate of five percent of the selling price, and the term "retail sale" as used herein shall include the meaning ascribed thereto in chapter 82.04. The additional tax imposed

Tax on certain
sales of
intoxicating
liquor.

in this paragraph shall apply to the sale of spirits, wine, or strong beer by the Washington state liquor stores and agencies, excluding sales to Class H licensees. The tax imposed in RCW 82.08.020 as now or hereafter amended shall not apply to sales by the Washington state liquor control board stores and agencies of products subject to the tax imposed by this paragraph.

(3) There is levied and shall be collected from and after the fifteenth day of April, 1961, an additional tax upon each retail sale of spirits in the original package at the rate of one and one-tenth cents per fluid ounce or fraction thereof contained in such original package, and the term "retail sale" as used herein shall include the meaning ascribed thereto in chapter 82.04. The additional tax imposed in this paragraph shall apply to the sale of spirits by the Washington state liquor stores and agencies, including sales to Class H licensees. The tax imposed in RCW 82.08.020 as now or hereafter amended shall not apply to sales subject to the tax imposed by this paragraph. On or before the twenty-fifth day of each month beginning with the month of July, 1961, the Washington state liquor control board shall remit to the state tax commission, to be deposited with the state treasurer, all moneys collected by it under this paragraph during the preceding month on sales made and subject to this paragraph. Upon receipt of such moneys the state treasurer shall deposit them in the state general fund and the provisions of RCW 82.08.160 and 82.08.170, and the provisions of chapter 43.66 relating to deposits, apportionment and distribution, shall have no application to the collections under this paragraph.

(4) The additional five percent tax enacted in subdivision (2) of this section shall not be levied upon or applied to sales of wine which have been subjected to the tax imposed by RCW 66.24.220.

(5) As used in this section, the terms, "spirits," "wine," "strong beer," and "package" shall have the meaning ascribed to them in chapter 66.04.

SEC. 2. There is added to chapter 15, Laws of 1961 and to chapter 82.08 RCW a new section to read as follows: New section.

(1) There is hereby imposed upon every class "F" licensee who possesses wine for resale upon which the tax has not been paid under section 1 of this 1965 amendatory act, a floor stocks tax of ten percent of the class "F" licensee's purchase price of domestic wine and fifteen percent of the class "F" licensee's purchase price of wine other than domestic wine in his possession or under his control on July 1, 1965. Each such retailer shall within twenty days after July 1, 1965, file a report with the Washington state tax commission in such form as the tax commission may prescribe showing the wine products on hand on July 1, 1965, and with the purchase price thereof and the amount of tax due thereon. The tax imposed by this subsection shall be due and payable within twenty days after July 1, 1965, and thereafter bear interest at the rate of one percent per month. The provisions of this subsection shall not apply to agencies or stores of the Washington state liquor control board. Floor stocks tax on class "F" licensee's wine.

(2) As used in this section, the terms "wine," and "domestic wine," shall have the meaning ascribed to them in chapters 66.04 and 66.24.

SEC. 3. The effective date of this act is July 1, 1965. Effective date.

Passed the House March 3, 1965.

Passed the Senate March 9, 1965.

Approved by the Governor March 20, 1965.