

CHAPTER 204

[Engrossed Senate Bill No. 2866]

WINE TAX

AN ACT Relating to revenue and taxation, particularly to the taxation of liquor; amending section 82.08.150, chapter 15, Laws of 1961 as last amended by section 9, chapter 299, Laws of 1971 ex. sess. and RCW 82.08.150; amending section 24A added to chapter 62, Laws of 1933 ex. sess. by section 3, chapter 158, Laws of 1935 as last amended by section 3, chapter 21, Laws of 1969 ex. sess. and RCW 66.24.210; adding a new section to chapter 66.24 RCW; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 82.08.150, chapter 15, Laws of 1961 as last amended by section 9, chapter 299, Laws of 1971 ex. sess. and RCW 82.08.150 are each amended to read as follows:

(1) There is levied and shall be collected 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 for resale to the holder of a class C, class F, class H or combined class C and class F license issued by the Washington state liquor control board(~~PROVIDED, That from and after July 1, 1969 the tax upon each retail sale of wine under this subsection (4) shall be at the rate of twenty-six percent of the selling price)~~). 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(~~but shall not apply to sales of wine in the unopened bottle by licensees who have paid the tax imposed by this subsection (4) to their vendors on the acquisition of such wine)~~). 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.

(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, 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 in this paragraph shall apply to the sale of spirits, 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 first day of July, 1971, an additional tax upon each retail sale of spirits in the original package at the rate of four 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 department of revenue, 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 66.08 relating to deposits, apportionment and distribution, shall have no application to the collections under this paragraph.

(4) 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. Section 24A added to chapter 62, Laws of 1933 ex. sess. by section 3, chapter 158, Laws of 1935, as last amended by section 3, chapter 21, Laws of 1969 ex. sess. and RCW 66.24.210 are each amended to read as follows:

There is hereby imposed upon all wines sold to ~~((retail licensees))~~ wine wholesalers and the Washington state liquor control board, within the state a tax of ~~((ten))~~ seventy-five cents per wine gallon: PROVIDED, HOWEVER, That wine sold or shipped in bulk from one ~~((domestic))~~ winery to another ~~((domestic))~~ winery shall not be subject to such gallonage tax. The tax herein provided for may, if so prescribed by the board, be collected by means of stamps to be furnished by the board, or by direct payments based on gallonage ~~((sales))~~ purchased by wine wholesalers. Every person ~~((selling))~~ purchasing wine under the provisions of this section shall report all sales to the board in such manner, at such times and upon such forms as may be prescribed by the board ~~((in accordance with RCW 66.24.230))~~, and with such report shall pay the tax due from the ~~((sales))~~ purchases covered by such report unless the same has previously been paid. If this tax be collected by means of stamps, every such person shall procure from the board revenue stamps

representing the tax in such form as the board shall prescribe and shall affix the same to the package or container in such manner and in such denomination as required by the board and shall cancel the same prior to the delivery of the package or container containing the wine to the purchaser. If the tax is not collected by means of stamps, the board may require that every such person shall execute to and file with the board a bond to be approved by the board, in such amount as the board may fix, securing the payment of the tax. If any such person fails to pay the tax when due, the board may forthwith suspend or cancel his license until all taxes are paid.

NEW SECTION. Sec. 3. There is hereby added to chapter 66.24 RCW a new section to read as follows:

There is hereby imposed upon every licensed wine wholesaler who possesses wine for resale upon which the tax has not been paid under section 2 of this 1973 amendatory act, a floor stocks tax of sixty-five cents per wine gallon on wine in his possession or under his control on June 30, 1973. Each such wholesaler shall within twenty days after June 30, 1973, file a report with the Washington State liquor control board in such form as the board may prescribe, showing the wine products on hand July 1, 1973, converted to gallons thereof and the amount of tax due thereon. The tax imposed by this section shall be due and payable within twenty days after July 1, 1973, and thereafter bear interest at the rate of one percent per month.

NEW SECTION. Sec. 4. This 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect the first day of July, 1973.

Passed the Senate April 15, 1973.

Passed the House April 15, 1973.

Approved by the Governor April 26, 1973.

Filed in Office of Secretary of State April 26, 1973.

CHAPTER 205

[Engrossed Senate Bill No. 2153]

COMMUNITY COLLEGES--PROFESSIONAL NEGOTIATIONS

AN ACT Relating to community college districts; amending section 2, chapter 196, Laws of 1971 ex. sess. and RCW 28B.52.020; amending section 3, chapter 196, Laws of 1971 ex. sess. and RCW 28B.52.030; amending section 5, chapter 196, Laws of 1971 ex. sess. and RCW 28B.52.060; amending section 7, chapter 196, Laws of 1971 ex. sess. and RCW 28B.52.080; adding a new