Chapter 12 Liquor Tax

66.20.010(7) - Sales of liquor to the military

Description	Liquor sales by the Liquor Cannabis Board to authorized representatives of military installations are exempt from liquor sales taxes.							
Purpose	This exemption covered sales of liquor made by state-operated stores. Currently, there is no purpose for this exemption. The military now purchases liquor outside the state and does not collect or remit state liquor taxes.							
Taxpayer	(\$ in millions):							
savings		FY 2024	FY 2025	FY 2026	FY 2027			
	State Taxes	\$0.000	\$0.000	\$0.000	\$0.000			
	Local Taxes	\$0.000	\$0.000	\$0.000	\$0.000			
Repeal of exemption	Repealing this exemption would not increase revenues. The military purchases liquor outside the state without collecting or remitting state liquor taxes.							
Potential	(\$ in millions):							
revenue gains		FY 2024	FY 2025	FY 2026	FY 2027			
from full repeal	State Taxes	\$0.000	\$0.000	\$0.000	\$0.000			
	Local Taxes	\$0.000	\$0.000	\$0.000	\$0.000			
Assumptions	If repealed, there is no revenue impact. The military purchases liquor outside the state without collecting or remitting state liquor taxes.							
Data Sources	Liquor and Cannabis Board							
Additional	Additional Information							
Information	Category: Government							
	Year Enacted:		1933					
	Primary Beneficiarie							
	Taxpayer Count:	0						
	Program Inconsisten		None evident					
	II ARC Review:	-	No review completed					

66.24.290(3)(b) - Microbrewers beer tax exemption

Microbreweries are exempt from the \$4.78 per barrel portion of the beer excise tax on the first 60,000 barrels produced yearly.						
To mitigate the impact of a general tax increase in 1993 on a growing local industry.						
(\$ in millions):						
	FY 2024	FY 2025	FY 2026	FY 2027		
State Taxes	\$5.395	\$5.449	\$5.504	\$5.559		
Local Taxes	\$0.000	\$0.000	\$0.000	\$0.000		
Repealing this exemp	tion would incre	ease revenues.				
(\$ in millions): FY 2024 FY 2025 FY 2026 FY 2027						
State Taxes				\$5.559		
Local Taxes	\$0.000	\$0.000	\$0.000	\$0.000		
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 This repeal takes effect July 1, 2024, and impacts 11 months of collections in fiscal year 2025. The revenue impact grows by 1% a year. 						
- Liquor and Cannabis Board, Beer sales to importers and distributors						
Additional Inform	ation					
completed in 2020						
	on the first 60,000 bar To mitigate the impace (\$ in millions): State Taxes Local Taxes Repealing this exemp (\$ in millions): State Taxes Local Taxes - This repeal takes fiscal year 2025. - The revenue imp - Liquor and Canna Additional Inform Category: Year Enacted: Primary Beneficiarie Taxpayer Count:	on the first 60,000 barrels produced To mitigate the impact of a general ta (\$ in millions): FY 2024 State Taxes \$5.395 Local Taxes \$0.000 Repealing this exemption would increa (\$ in millions): FY 2024 State Taxes \$0.000 Local Taxes \$0.000 Local Taxes \$0.000 Category: This repeal takes effect July 1, 20 fiscal year 2025. The revenue impact grows by 19 - Liquor and Cannabis Board, Been Additional Information Category: Business Year Enacted: 1993 Primary Beneficiaries: Microbre Taxpayer Count: 350 Program Inconsistency: None evi JLARC Review: Expedite	on the first 60,000 barrels produced yearly. To mitigate the impact of a general tax increase in 19 (\$ in millions): FY 2024 FY 2025 State Taxes \$5.395 \$5.449 Local Taxes \$0.000 \$0.000 Repealing this exemption would increase revenues. (\$ in millions): FY 2024 FY 2025 State Taxes \$0.000 \$5.000 Local Taxes \$0.000 \$0.000 - This repeal takes effect July 1, 2024, and impacts fiscal year 2025. - The revenue impact grows by 1% a year. - Liquor and Cannabis Board, Beer sales to import Additional Information Category: Business Year Enacted: 1993 Primary Beneficiaries: Microbreweries Taxpayer Count: 350 Program Inconsistency: None evident JLARC Review: Expedited review completed Program Inconsistency: None evident JLARC Review: Expedited review completed Category: Busines Completed Category: Completed	on the first 60,000 barrels produced yearly. To mitigate the impact of a general tax increase in 1993 on a growing (\$ in millions): FY 2024 FY 2025 FY 2026 State Taxes \$5.395 \$5.449 \$5.504 Local Taxes \$0.000 \$0.000 \$0.000 Repealing this exemption would increase revenues. (\$ in millions): FY 2024 FY 2025 FY 2026 State Taxes \$0.000 \$5.000 \$5.504 Local Taxes \$0.000 \$5.000 \$5.504 Local Taxes \$0.000 \$0.000 \$0.000 - This repeal takes effect July 1, 2024, and impacts 11 months of of fiscal year 2025. - The revenue impact grows by 1% a year. - Liquor and Cannabis Board, Beer sales to importers and distribut Additional Information Category: Business Year Enacted: 1993 Primary Beneficiaries: Microbreweries Taxpayer Count: 350 Program Inconsistency: None evident JLARC Review: Expedited review completed in 2014, and		