

## Soft Drinks Syrup Tax

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**RCW** 82.64

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**Tax Base** Syrup used in making carbonated beverages. Syrup is defined as a concentrated liquid to which carbonated water is added to produce a carbonated beverage. The tax is imposed on wholesale or retail sales of syrup within the state.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

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**Tax Rate** \$1.00 per gallon.

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**Recent Collections (\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2018	\$14,915	109%	0.07%
2017	\$7,122	-18%	0.04%
2016	\$8,650	26%	0.05%
2015	\$6,847	-10%	0.04%
2014	\$7,636	-11%	0.05%
2013	\$8,575	200%	0.06%
2012	\$2,855	-82%	0.02%
2011	\$16,041	88%	0.11%
2010	\$8,553	2%	0.06%
2009	\$8,365	-741%	0.05%

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**Distribution of Receipts** All receipts from this tax are deposited into the State General Fund.

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**Levied by** State

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**Administration** Department of Revenue.

Wholesalers collect the tax from retail purchasers such as restaurants and others who sell fountain soft drinks or it is reported directly by wholesalers who use syrup to bottle non-trademarked beverages. Any successive sale of previously taxed syrup is exempt. The tax is reported on the Combined Excise Tax Return.

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### History

- 2009 Repealed dedication of syrup tax receipts to the violence reduction and drug enforcement account.
- 1994 Voters approved Referendum 43 which extended the syrup tax by eliminating the expiration date. This measure also repealed the carbonated beverage tax on canned and bottled drinks and increased the syrup tax from \$0.75 to \$1.00 per gallon.
- 1991 The tax was modified from a first possession tax to one that applies at both the wholesale and retail level, but exempts subsequent sales of previously taxed products.
- 1989 The first carbonated beverage and syrup tax was effective July 1, 1989. The original tax applied to canned and bottled carbonated beverages at a rate of 0.084 cents per ounce plus a 75 cent tax per gallon of syrup used to produce carbonated beverages. Originally scheduled to expire after six years.
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