

## Spirits Liter Tax

**RCW** 82.08.150, 82.08.155, 82.08.160, and 82.08.170

**Tax Base** Sales of spirits in unopened original packaging. The term “spirits” means any beverage containing alcohol obtained by distillation, except flavored malt beverages, and wines with more than 24 percent alcohol by volume.

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

**Tax Rate** The overall tax rate is \$3.7708 per liter:

Tax	Rate per liter	RCW
Base tax	\$1.72	82.08.150(3)
Surtax, 14% of base tax	\$0.2408	82.08.150(4)
Additional	\$0.07	82.08.150(5)
Additional	\$0.41	82.08.150(6)(c)
Additional	\$1.33	82.08.150(7)(a)

**Recent Collections (\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2018	\$157,388	3.7%	0.7%
2017	\$151,822	2.9%	0.8%
2016	\$147,541	3.8%	0.8%
2015	\$142,137	1.9%	0.8%
2014	\$139,549	0.7%	0.9%
2013	\$138,635	4.0%	0.9%
2012	\$133,250	6.4%	0.9%
2011	\$125,256	1.8%	0.9%
2010	\$123,000	-1.7%	0.9%
2009	\$125,116	2.1%	0.8%

**Distribution of Receipts** All components of the spirits liter tax are deposited into the State General Fund.

**Levied by** State

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**Administration** Department of Revenue.

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**History**

2011 Voters passed initiative 1183, which privatized all liquor sales. Before this initiative passed, the Liquor Control Board was the sole supplier of spirits in the state and sold spirits at a bottle price that included the spirits tax, which was then remitted to the Department of Revenue. The initiative made the Department of Revenue responsible for collecting the spirits liter tax.

2009 Receipts from the 7 cent tax for drug programs, the 41 cent tax for healthcare and a portion of the \$1.33 shifted to the general fund.

2005 Rate increased to \$1.33 per liter.

1997 Additional tax for health care of 41 cents per liter.

1995 Additional tax for health care increased to 30 cents per liter.

1994 Temporary 7 cent per liter tax to fund drug education and enforcement programs made permanent.

1993 Additional tax for health care enacted at 20 cents per liter.

1989 Temporary 7 cent per liter tax to fund drug education and enforcement programs.

1982 Rate increased to \$1.9608 per liter through surtax.

1981 Rate increased to \$1.72 per liter and the basis of the tax changed from ounces to liters.

1971 Rate increased to 4 cents per ounce.

1965 Rate increased to 2 cents per ounce.

1961 Liquor liter tax established at 1.1 cents per ounce.

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