

Spirits Liter Tax

RCW 82.08.150

Tax Base Spirits sold in the original packaging, measured per liter.

The term “spirits” means any beverage containing alcohol obtained by distillation, including wines with more than 24% alcohol by volume but excluding flavored malt beverages.

Retail sales tax does not apply to purchases of spirits by consumers.

Tax exemptions may reduce these taxes.

For more information, refer to the [Tax Exemption Study](#).

Tax Rate \$3.7708 per liter for consumers
\$2.4408 per liter for on-premises retailers (restaurant, bars, etc.)

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$186,954	7.1%	0.6%
2020	\$174,505	6.6%	0.7%
2019	\$163,657	4.0%	0.6%
2018	\$157,388	3.7%	0.7%
2017	\$151,822	2.9%	0.7%
2016	\$147,541	3.8%	0.7%
2015	\$142,137	1.9%	0.8%
2014	\$139,549	0.7%	0.8%
2013	\$138,635	4.0%	0.8%
2012	\$133,250	6.4%	0.8%

Distribution of Receipts The General Fund receives all receipts from this tax.

Levied by State

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Administration Department of Revenue

The buyer pays the tax to the seller. The seller reports and pays the tax to the Department of Revenue.

Distributors and retailers must obtain a license to sell spirits from the Liquor and Cannabis Board.

The Liquor and Cannabis Board conducts enforcement activities.

History

2021 Exempted sales of “mini-bottles” from the spirits liter tax. The exemption expired July 1, 2023.

2011 Voters passed Initiative 1183 privatizing the sale of liquor. Before this initiative passed, only the Liquor Control Board supplied spirits and sold spirits at a bottle price that included the spirits tax. The initiative made the Department of Revenue responsible for collecting the spirits liter tax.

2009 Directed receipts from the 7 cents per liter tax, the 41 cents per liter tax, and the \$1.33 per liter tax to the General Fund.

2005 Added an additional tax of \$1.33 per liter to the total consumer tax rate and directed the funds to the General Fund, Health Services Account, and Violence Reduction and Drug Enforcement Account.

1994 The temporary 7 cents per liter tax became permanent.

1993 Enacted an additional tax of 20 cents per liter and deposited the receipts in the Health Services Account to fund public healthcare services. Scheduled the additional tax to increase to 30 cents on July 1, 1995, and to 41 cents on July 1, 1997.

1989 Enacted a temporary 7 cent per liter tax and deposited the receipts in the Violence Reduction and Drug Enforcement Account to fund drug education and enforcement programs.

1982 The tax rate increased to \$1.9608 per liter with the addition of a 14 percent surtax.

1981 Changed the basis of the tax from ounces to liters and set the tax rate to \$1.72 per liter.

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- 1971 The tax rate increased to 4 cents per ounce.
 - 1965 The tax rate increased to 2 cents per ounce.
 - 1961 Established the liquor liter tax at 1.1 cents per ounce.
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