

Soft Drinks Syrup Tax

RCW Chapter 82.64

Tax Base The wholesale or retail value of syrup used in making carbonated beverages.

Syrup is a concentrated liquid that, when added to carbonated water, produces a carbonated beverage.

Tax exemptions may reduce these taxes.
For more information, refer to the [Tax Exemption Study](#).

Tax Rate \$1.00 per gallon

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$11,090	66%	0.04%
2020	\$6,697	-12%	0.02%
2019	\$7,579	-49%	0.03%
2018	\$14,915	109%	0.06%
2017	\$7,122	-18%	0.03%
2016	\$8,650	26%	0.04%
2015	\$6,847	-10%	0.04%
2014	\$7,636	-11%	0.04%
2013	\$8,575	200%	0.05%
2012	\$2,855	-82%	0.02%

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

Levied by State

Administration Department of Revenue

Wholesalers collect the syrup tax when they sell the syrup. Retailers pay the tax directly to the Department if they did not pay the tax on a wholesale purchase.

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History	2009	Removed the transfer of Syrup tax receipts to the Violence Reduction and Drug Enforcement Account. Directed receipts to the General Fund.
	1994	Voters approved Referendum 43 extending 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 This measure also repealed the carbonated beverage tax on canned and bottled drinks and increased the syrup tax from \$0.75 to \$1.00 per gallon.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	Modified the tax from a first possession tax to one that applied at both the wholesale and retail level, while exempting subsequent sales of previously taxed products.
	1989	The first carbonated beverage and syrup tax became effective July 1, 1989. The original tax applied to canned and bottled carbonated beverages at a rate of 0.084 cents per ounce as well as a \$0.75 tax per gallon of syrup used to produce carbonated beverages. The tax expired after six years.
