

## Wine Tax

---

**RCW** 66.24.210

---

**Tax Base** Each liter of wine sold to distributors, retailers, and consumers by a winery.

This tax is in addition to business and occupation, and the retail sales tax or use tax.

---

**Tax Rate** For table wines, \$0.2292 per liter, which consists of:

- A \$0.2025 base rate.
- \$0.027 in additional taxes.

For fortified wines, \$0.4536 per liter, which consists of:

- A \$0.2025 base rate.
- \$0.2511 in additional taxes.

For cider, \$0.0814 per liter, which consists of:

- A \$0.0359 base rate.
  - \$0.0455 in additional taxes.
- 

**Recent  
Collections  
(\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$27,311	3.2%	0.1%
2020	\$26,461	4.0%	0.1%
2019	\$25,443	0.8%	0.1%
2018	\$25,244	-1.0%	0.1%
2017	\$25,487	1.9%	0.1%
2016	\$25,012	4.2%	0.1%
2015	\$24,000	-0.3%	0.1%
2014	\$24,071	0.6%	0.2%
2013	\$23,925	2.0%	0.2%
2012	\$23,450	3.2%	0.2%

Source: Washington State Liquor & Cannabis Board

---

## Wine Tax

---

<b>Distribution of Receipts</b>	<p>The Liquor Revolving Fund receives the taxes from the base rates.</p> <p>Of the additional taxes:</p> <ul style="list-style-type: none"><li>• The Washington Wine Commission receives 0.0025 cents of the additional wine and 0.0005 cents of the additional cider taxes.</li><li>• The General Fund receives the remainder.</li></ul> <p>Every quarter, Washington State University receives \$0.25 per liter for wine and wine grape research.</p> <hr/>
<b>Levied by</b>	State
<b>Administration</b>	<p>Liquor and Cannabis Board</p> <p>Distributors and retailers report and pay tax on wine purchased for resale. Out of state wineries report wine sold and shipped to Washington consumers.</p> <p>Taxpayers report and pay monthly, except for wineries selling 6,000 gallons of wine or less per year, who may report annually.</p> <hr/>
<b>History</b>	<p>2016 The definition of cider changed to table wine that contains not less than 0.5% and not more than 8.5% alcohol by volume.</p> <p>2009 Discontinued the portion of the wine tax earmarked for the Violence Reduction and Drug Enforcement Account and the Health Services Account.</p> <p>2006 Authorized shipments of wine from wineries directly to retailers or consumers.</p> <p>1996 Established separate tax rates for cider.</p> <p>1994 Made permanent the additional rates established in 1989.</p> <p>1993 Made permanent the additional tax of 0.25 cent.</p> <p>1989 Adopted additional liter taxes of 1 cent for wine and 23.44 cents for fortified wine and scheduled them to expire in 1995.</p> <p>1987 Adopted an additional liter tax of 0.25 cents.</p>

## Wine Tax

---

- 1982 Added a surtax of 7% of the basic rate with the General Fund receiving the surtax.
- 1981 Converted the tax to the metric basis and established a basic rate of 20.25 cents per liter.
- 1973 Repealed the 26% tax and increase the gallon tax to 75 cents.
- 1969 Authorized direct imports of wine from other states and removed wine from the 10% and 15% liquor sales taxes instead subjecting it to a 26% excise tax.
- 1935 Established the wine tax at rate of 10 cents per gallon and subjected it to a 10% liquor sales tax.
-