

Taxes that are not Visible to Purchasers of Goods and Services

Tax	Comment
Business and Occupation	The tax is paid by the business selling the good or service and may or may not be included in the purchase price. If it is passed along it is most often not itemized and, therefore, is not visible to the consumer.
Cigarette	The tax is imposed at the wholesale level when the stamps are purchased/applied and becomes a part of the price of the cigarettes. The amount of the cigarette tax is not apparent to the retail consumer.
Tobacco Products	The tax is paid at the wholesale level and becomes part of the retail price, not visible to the retail purchaser.
Liquor Sales	The tax is applied to the wholesale price plus markup by the Liquor Control Board. It becomes part of the retail price of the liquor and is not visible to the retail purchaser, either on purchases from the Board or from restaurants/bars.
Liquor Liter	Same comment as for Liquor Sales Tax. The tax is based on volume, not price.
Wine	Paid by manufacturers of wine sold to wholesalers, the LCB, or directly to consumers by the wineries. This volume tax is built into the price and is not visible to ultimate retail consumers.
Beer	Paid by manufacturers, on a per 32 gallon barrel basis. It is built into the price of beer and is not visible to the retail consumer.
Fuel	Paid by refiners, importers and blenders of fuel delivered to wholesalers at the terminal rack. Built into the price to the ultimate consumer and is not visible.
Local Hotel/Motel Taxes	These taxes are a credit against the state sales tax and do not increase the charge to the user of hotel/motel rooms.
Insurance Premiums	Paid by insurers and built into the cost of insurance products.
Hazardous Substance	Paid by the first (business) possessor of the hazardous substance in Washington. Built into the price of products subsequently sold and not visible to the retail purchaser.
Soft Drinks (syrup)	Collected from wholesalers or retailers of syrup used to make carbonated beverages, based on volume. The tax is built into the price of the syrup. It is not visible in the retail price of carbonated beverages, either in bottled or drink form.
Oil Spill	Paid by the owner of crude oil or petroleum products transported into Washington via ship or barge, on a gallonage basis. The tax is passed on to the ultimate consumer of the refined products and is not visible.
Local Gambling	Paid by operators of gambling establishments (card rooms, pull tabs, etc.) and built into cost of playing.

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Property	Although the tax is visible to owners of property, it is not visible to renters but is paid as part of their rental charge.
Timber	Paid by the owner of the timber once harvested and built into the cost of the timber products sold. The tax is not visible to ultimate purchaser of timber products.
Public Utility District Privilege	Paid by districts that generate or distribute power. The tax is built into the price of the power sold to ultimate consumers.
Real Estate Excise	Paid by sellers of real property but routinely passed on to purchasers as a non-visible part of the selling price.