

## How spirits taxes apply to each spirits license

Use this list to determine whether a spirits licensee purchasing spirits in the original container is exempt from spirits tax or owes spirits tax at the lower rate. **You must keep documentation from each purchaser proving that the spirits taxes were collected appropriately.**



<http://dor.wa.gov/spirits>

**Lower rates:** Spirits sales tax: 13.7 percent  
Spirits liter tax: 2.4408 per liter

BLS License Name	License Look-Up Name	Spirits Tax Purchases
CATERER'S DUPLICATE	Caterer's Duplicate	Lower Rates
CATERING	Liquor for Catering	Lower Rates
CHEMIST DISTILLER	Non Retail Liquor License	Exempt
CLS SPIRITS RETAILER	CLS Spirits Retailer	Exempt
CRAFT DISTILLERY	Craft Distillery	Exempt
DISTILL / RECTIFY	Non Retail Liquor License	Exempt
FRUIT AND/OR WINE DISTILLERY	Fruit and/or Wine Distillery	Exempt
INTERSTATE COMMON CARRIER	Liquor Service License	Exempt
HOTEL LICENSE	Hotel License - Liquor	Lower Rates
MANUFACTURER - LIQUOR	Liquor Manufacturer	Exempt
MOTEL	Motel	Lower Rates
NIGHTCLUB	Nightclub - Liquor	Lower Rates
NON-CLUB EVENT	Private Club Catering	Lower Rates
OFF PREMISES	Liquor Sales for Off Premises Permitted	Exempt
SLS SPIRITS RETAILER	SLS Spirits Retailer	Exempt
SPIRITS DISTRIBUTOR	Spirits Distributor	Exempt
SPIRITS RETAILER	Spirits Retailer	Exempt
SPIRITS/BR/WN REST AIRPORT BAR	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN REST CONVENTION CTR +	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN REST LOUNGE	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN REST LOUNGE + SEAS	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN REST NONPUBLIC	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN REST SERVICE BAR	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN REST SERVICE BAR SEAS	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN REST SHIP/LNGE SEAS	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN REST SHIP/LOUNGE	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN/REST CONVENTION CTR -	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN/REST LOUNGE - SEAS	Spirits/Beer/Wine Service	Lower Rates
SPIRITS/BR/WN/THEATER	Spirits/Beer/Wine Theater	Lower Rates
SPORTS ENTERTAINMENT FACILITY	Spirits/ Beer/Wine Sports Concessionaire	Lower Rates
VIP AIRPORT LOUNGE SERVICE BAR	VIP Airport Lounge Service Bar	Lower Rates

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