

Wine Tax

RCW 66.24.210

Tax Base Wine sold to distributors, directly to consumers on the winery premises, and direct shipments to consumers and retailers. Wine is also subject to retail sales tax when purchased in the original container and when consumed on the premises of the seller.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

Tax Rate For table wines the total wine tax rate per liter is \$0.2292:

Tax	Rate per liter	RCW
Base tax	\$0.2025	66.24.210(1)
Additional tax, 7% of base rate	\$0.0142	66.24.210(2)
Additional tax	\$0.0025	66.24.210(3)
Additional tax	\$0.01	66.24.210(4)

For fortified wines the total wine tax rate per liter is \$0.4536:

Tax	Rate per liter	RCW
Base tax	\$0.2025	66.24.210(1)
Additional tax, 7% of base rate	\$0.0142	66.24.210(2)
Additional tax	\$0.0025	66.24.210(3)
Additional tax	\$0.2344	66.24.210(4)

For cider the total wine tax rate per liter is \$0.0814:

Tax	Rate per liter	RCW
Base tax	\$0.0359	66.24.210(1)
Additional tax, 7% of base rate	\$0.0025	66.24.210(2)
Additional tax	\$0.0005	66.24.210(3)
Additional tax	\$0.0018	66.24.210(4)
Additional tax	\$0.0407	66.24.210(5)

Wine Tax

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
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%
2011	\$22,733	1.9%	0.2%
2010	\$22,299	3.6%	0.2%
2009	\$21,531	1.7%	0.1%

Source: Washington State Liquor & Cannabis Board

Distribution of Receipts

Receipts from the base rates for wine (\$0.2025) and cider (\$0.0359) are distributed to the Liquor Revolving Fund. Board expenses are funded first, followed by:

- 99.7 percent as follows:
 - 50 percent to the State General Fund
 - 10 percent to all counties on the basis of unincorporated population
 - 40 percent to all cities on the basis of population
- 0.3 percent to certain border cities and counties for law enforcement costs

RCW 66.08.180 authorizes the Board to distribute \$0.25 cents per liter of the tax under RCW 66.24.210 to Washington State University solely for wine and wine grape research.

Receipts from the additional taxes on wine and cider under RCW 66.24.210 are deposited in the State General Fund, except for the additional per liter wine tax of \$0.25 cents and \$0.05 cents for cider which are distributed to the Washington Wine Commission to finance their activities.

Levied by

State

Wine Tax

Administration Liquor and Cannabis Board.

Wholesale purchasers of wine report the tax on a monthly basis, with payment due by the 20th day of the following month.

History

- 2016 The definition of cider changed to table wine that contains not less than 0.5 percent and not more than 8.5 percent alcohol by volume.
- 2009 A portion of wine tax receipts earmarked for the violence reduction/drug enforcement account and the health services account was discontinued.
- 2006 Shipments of wine from wineries directly to retailers or consumers allowed.
- 1996 Separate tax rates for cider wine established.
- 1994 Additional rates created in 1989 made permanent
- 1993 Additional 0.25 cent liter tax extended until 2001 and then made permanent.
- 1989 Additional liter taxes of 1 cent for wine and 23.44 cents for fortified wine adopted and scheduled to expire in 1995.
- 1987 Additional liter tax of 0.25 cents adopted.
- 1982 Additional tax for the general fund added.
- 1981 Tax converted to the metric basis and basic rate of 20.25 cents per liter established.
- 1973 26 percent excise tax repealed and gallon tax increased to 75 cents.
- 1969 Direct import of wine from other states allowed. Wine removed from the 10 and 15 percent liquor sales taxes but subject to a special 26 percent excise tax.
- 1935 Wine tax established at initial rate of 10 cents per gallon. Wine was also subject to the 10 percent liquor sales tax.
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