

**WAC 314-19-005 What is the purpose of chapter 314-19 WAC?** The purpose of this chapter is to outline the beer and wine tax reporting and payment requirements for the following liquor licensees and permit holders:

<b>Type of liquor license</b>	<b>Laws that outline tax rates and requirements</b>
(a) Washington beer and/or wine distributor	RCW 66.24.210, 66.24.230, 66.24.290, 66.24.305
(b) Washington beer and/or wine importer	RCW 66.24.230
(c) Domestic brewery	RCW 66.24.270, 66.24.290, 66.24.305
(d) Domestic brewery/ brand owner	RCW 66.24.270, 66.24.290, 66.24.305
(e) Microbrewery	RCW 66.24.270, 66.24.290, 66.24.305
(f) Domestic winery	RCW 66.24.210, 66.24.215, 66.24.230, 66.24.305
(g) Public house	RCW 66.24.290, 66.24.580
(h) Beer certificate of approval holder	RCW 66.24.270
(i) Wine certificate of approval holder	RCW 66.24.210, 66.24.206
(j) Authorized representative certificate of approval holder - U.S. produced beer	RCW 66.04.010, 66.24.261, 66.24.270
(k) Authorized representative certificate of approval holder - Foreign produced beer	RCW 66.04.010, 66.24.261, 66.24.270
(l) Authorized representative certificate of approval holder - U.S. produced wine	RCW 66.04.010, 66.24.203, 66.24.206
(m) Authorized representative certificate of approval holder - Foreign produced wine	RCW 66.04.010, 66.24.203, 66.24.206
(n) Retailer with an endorsement to receive direct shipments of beer and wine from breweries, microbreweries, or wineries	RCW 66.24.210, 66.24.290, 66.24.270
(o) Wine shipper permit holder	RCW 66.24.210

[Statutory Authority: RCW 66.08.030. WSR 12-24-091, § 314-19-005, filed 12/5/12, effective 1/5/13. Statutory Authority: RCW 66.08.030, 66.20.360 through [66.20].380, 66.20.390, 66.24.170, 66.24.206, 66.24.210, 66.24.240, 66.24.244, 66.24.270, 66.24.290, 66.28.170, 66.28.180, and 42.56.270. WSR 07-02-076, § 314-19-005, filed 12/29/06, effective 1/29/07. Statutory Authority: RCW 66.08.030, 66.24.206,

66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.215, and 66.24.580. WSR 04-24-007, § 314-19-005, filed 11/19/04, effective 12/20/04. Statutory Authority: RCW 66.08.030, 66.24.210, 66.24.230, 66.24.290, 66.24.305, 66.24.270, 66.24.215, 66.24.580, 66.24.206. WSR 00-17-065, § 314-19-005, filed 8/9/00, effective 9/9/00.]