



Washington State  
**Liquor Control Board**

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**Revised Liquor Control Board Interim Policy #BIP 01-2014**

**Subject:** Assessing Penalties for Late Payments to the Board

**Effective Date:** February 19, 2014

**Ending Date:** Upon adoption of rules to implement this policy.

**Approved:**

  
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Sharon Foster, Chairman

  
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Ruthann Kurose, Board Member

  
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Chris Marr, Board Member

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**Purpose:**

The purpose of Liquor Control Board Interim Policy #BIP 01.2014 is to clarify how the board will assess a late payment when there is no postmark on the envelope containing the payment due to the Board. Current WAC language reads:

- “A penalty of two percent per month will be assessed on any payments postmarked after the twenty-fifth day quarterly report is due. When the twenty-fifth day of the month falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.”
- “A penalty of two percent per month will be assessed on any payments postmarked after the twentieth day of the month following the month of sale. When the twentieth day of the month falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.”

**The following WACs need to be revised to address no postmark on the envelope:**

- 314-02-109 - What are the quarterly reporting and payment requirements for a spirits retailer license?
- 314-19-015 - What are the reporting and tax payment requirements? (for wine and beer)
- 314-23-020 - What are the reporting and tax payment requirements for a spirits distributor licensee?

- 314-23-041 - What are the monthly reporting and payment requirements for a spirits certificate of approval licensee?
- 314-28-080 - What if a distillery or craft distillery licensee fails to report or pay, or reports or pays late?

**Background:**

Postmarks are often absent on mail. Bar codes have replaced postmarks in most cases. Current rules on how penalties will be assessed on late payments revolve on the postmark on the envelope. Language is needed in our rules to explain to licensees how penalties will be assessed on late payments when there is no postmark on the envelope.

**Policy Statement:**

Absent a postmark, the date received at the Washington State Liquor Control Board, or authorized designee, will be used to determine if penalties are to be assessed.