



## NOTICE OF RULE MAKING – Proposed Rules #13-04

The Washington State Liquor Control Board would like your input on the attached proposed rules (**CR 102**) to revise the following:

- **WAC 314-02-109 What are the quarterly reporting and payment requirements for a spirits retailer license?**
- **WAC 314-23-022 What if a distributor licensee fails to report or pay, or reports or pays late?**
- **WAC 314-28-080 What if a distillery or craft distillery licensee fails to report or pay, or reports or pays late?**

This notice contains the actual text of the proposed rule. You can provide input by submitting written comments or by participating in the public hearing (see below).

This rule making is filed with the Office of the Code Reviser in the Washington State Register number # 13-04-001.

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This notice can be found at <http://www.liq.wa.gov/laws/laws-and-rules> under Proposed Rules.

The Liquor Control Board encourages you to give input on this proposed rule. Following the comment period, the agency will hold at least one public hearing before the rule is adopted.

### Public Comment

Please forward your initial comments to the Liquor Control Board by mail, e-mail, or fax by **March 13, 2013**.

<b>By mail:</b>	Rules Coordinator Liquor Control Board P.O. Box 43080 Olympia, WA 98504-3080	<b>By e-mail:</b>	<a href="mailto:rules@liq.wa.gov">rules@liq.wa.gov</a>	<b>By fax:</b>	360-360-664-9689
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<b>Public Hearing:</b>	<b>March 13, 2013</b> <b>10:00 a.m.</b> Washington State Liquor Control Board – Board Room 3000 Pacific Ave. S.E, Olympia, WA
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## Proposed Rule

AMENDATORY SECTION (Amending WSR 12-12-065, filed 6/5/12, effective 7/6/12)

**WAC 314-02-109 What are the quarterly reporting and payment requirements for a spirits retailer license?** (1) A **spirits retailer** must submit quarterly reports and payments to the board.

The required reports must be:

- (a) On a form furnished by the board;
- (b) Filed every quarter, including quarters with no activity or payment due;
- (c) Submitted, with payment due, to the board on or before the twenty-fifth day following the tax quarter (e.g., Quarter 1 (Jan., Feb., Mar.) report is due April 25th). 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; and
- (d) Filed separately for each liquor license held.

(2) **What if a spirits retailer licensee fails to report or pay, or reports or pays late?** (~~(If)~~) Failure of a spirits retailer licensee (~~(does not)~~) to submit its quarterly reports and payment to the board as required in subsection (1) of this section (~~(, the licensee is subject to penalties)~~) will be sufficient grounds for the board to suspend or revoke the liquor license.

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.

[Statutory Authority: RCW 66.08.030, 66.24.055, 66.24.160, 66.24.630, and 66.24.640. 12-12-065, § 314-02-109, filed 6/5/12, effective 7/6/12.]

AMENDATORY SECTION (Amending WSR 12-12-065, filed 6/5/12, effective 7/6/12)

**WAC 314-23-022 What if a distributor licensee fails to report or pay, or reports or pays late?** (1) (~~(If)~~) Failure of a spirits distributor licensee (~~(does not)~~) to submit its monthly reports and payment to the board as required in WAC 314-23-021(1) (~~(, the licensee is subject to penalties)~~) will be sufficient grounds for the board to suspend or revoke the liquor license.

(2) 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.

[Statutory Authority: RCW 66.08.030, 66.24.055, 66.24.160, 66.24.630, and 66.24.640. 12-12-065, § 314-23-022, filed 6/5/12, effective 7/6/12.]

AMENDATORY SECTION (Amending WSR 12-12-065, filed 6/5/12, effective 7/6/12)

**WAC 314-28-080 What if a distillery or craft distillery licensee fails to report or pay, or reports or pays late?**  
(~~If~~) Failure of a distillery or craft distiller (~~does not~~) to submit its monthly reports and payment to the board as required in WAC 314-28-070(1) (~~, the licensee is subject to penalties~~) will be sufficient grounds for the board to suspend or revoke the liquor license.

Penalties. 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.

[Statutory Authority: RCW 66.08.030, 66.24.055, 66.24.160, 66.24.630, and 66.24.640. 12-12-065, § 314-28-080, filed 6/5/12, effective 7/6/12. Statutory Authority: RCW 66.08.030, 66.24.145. 09-02-011, § 314-28-080, filed 12/29/08, effective 1/29/09.]