



## **Notice of Revised Permanent Rules for Penalty Assessments on Late Payments to the Board**

This explanatory statement concerns the Washington State Liquor Control Board's adoption of revisions to the following WACs:

- **314-02-109 - What are the quarterly reporting and payment requirements for a spirits retailer license?**
- **314-19-020 - What are the reporting and tax payment requirements? (for wine and beer)**
- **314-23-022 - What are the reporting and tax payment requirements for a spirits distributor licensee?**
- **314-23-042 - 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?**

The Administrative Procedure Act (RCW 34.05.325(6)) requires agencies to complete a concise explanatory statement before filing adopted rules with the Office of the Code Reviser. This statement must be provided to anyone who gave comment about the proposed rule making.

Once persons who gave comment during this rule making have had a chance to receive this document, the Liquor Control Board will file the amended rules with the Office of the Code Reviser. These rule changes will become effective 31 days after filing (approximately July 5, 2014).

The Liquor Control Board appreciates your involvement in this rule making process. If you have any questions, please contact Karen McCall, Rules Coordinator, at (360) 664-1631 or e-mail at [rules@liq.wa.gov](mailto:rules@liq.wa.gov).

---

### **What are the agency's reasons for adopting this rule?**

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.

---

## **Summary of all public comments received on this rule proposal.**

No comments were received at the public hearing held on May 28, 2014, in the Board Room in Olympia, WA. No written comments were received..

## **WAC Changes**

The WAC changes are attached.