

**RCW 82.08.170 Apportionment and distribution from liquor excise tax fund.** (1) Except as provided in subsections (4) and (5) of this section, during the months of January, April, July, and October of each year, the state treasurer must make the transfers required under subsections (2) and (3) of this section from the liquor excise tax fund and then the apportionment and distribution of all remaining moneys in the liquor excise tax fund to the counties, cities, and towns in the following proportions: (a) Twenty percent of the moneys in the liquor excise tax fund must be divided among and distributed to the counties of the state in accordance with the provisions of RCW 66.08.200; and (b) eighty percent of the moneys in the liquor excise tax fund must be divided among and distributed to the cities and towns of the state in accordance with the provisions of RCW 66.08.210.

(2) Each fiscal quarter and prior to making the twenty percent distribution to counties under subsection (1)(a) of this section, the treasurer shall transfer to the liquor revolving fund created in RCW 66.08.170 sufficient moneys to fund the allotments from any legislative appropriations for county research and services as provided under chapter 43.110 RCW.

(3) During the months of January, April, July, and October of each year, the state treasurer must transfer two million five hundred thousand dollars from the liquor excise tax fund to the state general fund.

(4) During calendar year 2012, the October distribution under subsection (1) of this section and the July and October transfers under subsections (2) and (3) of this section must not be made. During calendar year 2013, the January, April, and July distributions under subsection (1) of this section and transfers under subsections (2) and (3) of this section must not be made.

(5) The liquor excise tax fund may be appropriated for the local government fiscal note program in the department of commerce. [2022 c 157 s 20; 2021 c 334 s 998; 2020 c 357 s 919; 2015 3rd sp.s. c 4 s 976; 2012 2nd sp.s. c 5 s 4; 2002 c 38 s 3; 1997 c 437 s 4; 1983 c 3 s 215; 1961 c 15 s 82.08.170. Prior: 1955 c 396 s 3.]

**Conflict with federal requirements—Effective date—2021 c 334:**  
See notes following RCW 43.79.555.

**Effective date—2020 c 357:** See note following RCW 43.79.545.

**Effective dates—2015 3rd sp.s. c 4:** See note following RCW 28B.15.069.

**Effective date—2012 2nd sp.s. c 5:** See note following RCW 82.08.160.

**Effective date—1997 c 437:** See note following RCW 43.110.030.