

Syrup tax - Does it apply on sales to consumers?

Carbonated beverage syrup (syrup) is a thickened liquid added to carbonated water to produce a flavored carbonated drink.

Examples of carbonated drinks made with syrup include, but are not limited to:

- Soft drinks.
- Sparkling water.
- Seltzers.

Consumers who buy syrup to make their own carbonated drinks need to pay syrup tax. The syrup tax rate is \$1.00 per gallon. For purchases of less than one gallon of syrup, the tax will be a proportional fraction of one dollar. Generally, the retailer collects syrup tax from the consumer.

References

RCW 82.64.020 - Tax imposed -Wholesale, retail.

WAC 458-20-255 - Carbonated beverage syrup tax.



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