

Selling Spirits in Washington State

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Motels Purchasing Spirits

This document discusses the tax obligations of motels, licensed by the Washington State Liquor and Cannabis Board (LCB), when purchasing spirits in Washington. Motels should refer to the fact sheets for [On-Premises Licensees](#) and [Documenting Spirits Sales](#) for additional information.

Purchasing spirits for drinks offered to customers with no additional charge

Motels sometimes offer their customers, with no additional charge, drinks containing spirits. Spirits purchased for this purpose are taxed in the same manner as on-premises licensees. When purchasing these spirits, the motel must pay the spirits taxes as follows:

- Spirits sales tax at the rate of **13.7** percent of the purchase price, and
- Spirits liter tax at the rate of **\$2.4408** per liter.

The motel pays these taxes to the vendor selling the spirits.

Use tax is due on drinks provided without additional charge

Motels may provide overnight guests spirits by the drink without additional charge. LCB regulates the conditions under which this may be done. ([RCW 66.24.540](#))

The motel that provides spirits without additional charge owes use tax based on the comparable retail selling price of the same spirits. ([RCW 82.12.020](#))

Documentation required for spirits purchases

In case of audit, motels must be able to document that the proper spirits taxes have been paid. For more information on these documentation requirements, see our fact sheet on [Documenting Spirits Sales](#).

TELEPHONE INFORMATION CENTER
1-800-647-7706

[HTTP://DOR.WA.GOV/SPIRITS](http://dor.wa.gov/spirits)

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.