

### 3. ACCOUNTING

#### 3.6 Revenues

#### 3.6.8 Liquor Tax and Profits – Two Percent Substance Abuse Treatment Programs

- 3.6.8.10 RCW [71.24.555](#) provides that to be eligible for receiving a share of liquor taxes and profits, each city, town, or county must devote no less than two percent of its share of liquor taxes and profits to support programs for treatment of substance abuse and other drug addictions. Programs must be approved by the behavioral health organization and the secretary of the Department of Social and Health Services.
- 3.6.8.20 A city or county that does not have its own facilities or programs for the treatment and rehabilitation of substance abusers, may share the use of another city or county facility or program as long as it contributes no less than two percent of its share of liquor taxes and profits to support these facilities or programs (RCW [71.24.555](#)).
- 3.6.8.30 All liquor taxes and liquor board profits received from the state should be accounted for in the city's or county's general (current expense) or special revenue fund. This money should be coded 3360694 for liquor excise taxes and 3360695 for liquor control board profits.
- 3.6.8.40 Distribution of the money should be handled in a manner legally authorized by the statute. Expenditures related to substance abuse treatments should be coded to account 566 whether the expenditures are in support of the city's or county's own facilities/programs or contributions to others.
- 3.6.8.50 The two percent portion and any additional amounts expended for the substance abuse treatment should be budgeted in accordance with the provisions of Chapter [35.32A](#) RCW, Chapter [35.33](#) RCW and Chapter [36.40](#) RCW.