



# Sweetened Beverage Tax Redistribution Certificate

**To be completed by the person requesting to be treated as a Distributor for purposes of the Sweetened Beverage Tax**

Name of Person (Business that is issuing the certificate to the distributor, e.g. the retailer)	
Legal Name	Doing Business As (DBA)
Seattle Business License Tax Certificate Number (Customer Number)	
Address	
City, State, Zip	
Name and title of Authorized Representative (First and Last)	Title
Phone	Email
Date	Signature

**This Redistribution Certificate is Provided to:**

Name of Distributor Accepting the Redistribution Certificate	
Seattle Business License Tax Certificate Number (Customer Number)	
Address	
City, State, Zip	
Name and title of Authorized Representative (First and Last)	Title
Phone	Email
Date	Signature

\*\*\* A COPY OF A CONFIRMATION OF RECEIPT FROM THE CITY OF SEATTLE MUST BE KEPT WITH THIS CERTIFICATE TO BE VALID \*\*\*

The intent of the Redistribution Certificate is to ensure that the tax only applies to distribution of sweetened beverages for retail sale in Seattle. Retail businesses that receive distributions of sweetened beverages in the city of Seattle but then redistribute some or all of the sweetened beverages for retail sale outside the city may issue redistribution certificates to distributors. The retailer then becomes responsible for remitting the tax to the City only on those sweetened beverages received and sold at retail in Seattle.

In accordance with Seattle Rule 5-953 Sweetened Beverage Tax (“SBT”) this certificate may be completed by a person who requests to the distributor that they be liable for the sweetened beverage tax on sweetened beverages ultimately distributed for retail sale in Seattle.

**The distributor that accepts this certificate must also remit a copy of the completed Redistribution Certificate to the City of Seattle** within fifteen (15) days of receipt by fax to (206) 684-5170 or by email to [sweetenedbevtax@seattle.gov](mailto:sweetenedbevtax@seattle.gov) (please note “SBT Redistribution Certificate” in the subject line) and will receive a confirmation of receipt. **The Redistribution Certificate is only valid with a confirmation of receipt from the City of Seattle.**

Any distributor who accepts this certificate and receives a confirmation of receipt from the City, may exclude the sweetened beverages distributed to the person completing the certificate as “Distributor for Purposes of SBT.”

**TO CANCEL A REDISTRIBUTION CERTIFICATE:**

A person that previously issued a Redistribution Certificate that no longer wants to be treated as a Distributor for purposes of SBT must cancel their Redistribution Certificate by notifying the Distributor in writing and sending a copy of the written notification to the City of Seattle. The following information should be included in the written request:

- Name of business (including trade names);
- Seattle Customer Number (found on the Business License Tax Certificate);
- Mailing and street address;
- Street Address;
- Effective date of the cancellation;
- Name of the distributor with whom the Redistribution Certificate is Cancelled.

A copy of the notification can be sent the City of Seattle at [sweetenedbevtax@seattle.gov](mailto:sweetenedbevtax@seattle.gov) or to the following address:

City of Seattle-BLTA  
ATTN: SBT  
P.O. Box 34214  
Seattle, WA 98124-4214