
HOUSE BILL 1916

State of Washington

52nd Legislature

1991 Regular Session

By Representatives Belcher, Fraser, Wang, Phillips and Anderson; by request of Interagency for Outdoor Recreation.

Read first time February 14, 1991. Referred to Committee on Natural Resources & Parks\Revenue.

1 AN ACT Relating to the establishment of a stewardship account for
2 state-owned wildlife habitat, natural areas, parks, and other
3 recreation sites; amending RCW 82.45.060 and 82.50.400; adding a new
4 chapter to Title 43 RCW; and creating a new section.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** SHORT TITLE. This chapter shall be known as
7 the state lands stewardship act.

8 NEW SECTION. **Sec. 2.** PURPOSE. (1) The legislature finds that:

9 (a) The state of Washington owns and maintains a wide variety of
10 wildlife habitat, natural areas, parks, and other recreation areas for
11 the benefit of the citizens, wildlife, and other natural resources of
12 the state;

13 (b) Recent population growth has greatly increased the demands
14 placed on these lands;

1 (c) The importance of these lands to the state is increasing;

2 (d) By itself, public ownership cannot guarantee that resources
3 will be protected, or that appropriate recreational opportunities will
4 be provided;

5 (e) Only through ongoing, responsible management can wildlife
6 habitat, sensitive ecosystems, and recreational values be protected;
7 and

8 (f) The responsibility of citizens to financially support operation
9 and maintenance programs should be proportionate to the benefits
10 received.

11 (2) Therefore, it is the purpose of this chapter to provide a
12 renewed dedication to, and create a mechanism for, ensuring adequate
13 provisions for Washington's natural resource lands. The goal of this
14 chapter is to create a continuing fund source designed to protect
15 resources, visitors, and public investments; and to maximize resource
16 values, minimize long-term costs, and address the real cost of
17 operation and maintenance. This funding source will be supported by
18 monetary assessments on those who benefit from responsible stewardship
19 of state-owned natural resource lands.

20 NEW SECTION. **Sec. 3.** STATE LANDS STEWARDSHIP ACCOUNT. There is
21 created the state lands stewardship account in the state treasury.

22 (1) Moneys accumulated under this chapter shall be used exclusively
23 for the purposes specified in this chapter. Those purposes are to
24 support operation and maintenance activities and costs associated with
25 owning and managing resources. This includes:

26 (a) Basic responsibilities associated with holding and protecting
27 property such as, but not limited to assessments, in-lieu property
28 taxes, fire protection, and noxious weed control;

1 (b) Structure, infrastructure, and other improved resource
2 responsibilities associated with the built or manipulated environment;

3 (c) Human use management responsibilities associated with visitor
4 services and protection.

5 Land acquisition, facility development or replacement, and major
6 renovation projects are excluded.

7 (2) In the event that moneys provided under this chapter prove
8 insufficient to meet identified needs, the following order of funding
9 preference is provided.

10 (a) Basic stewardship needs; and

11 (b) Improved resource, human use management, and administrative
12 needs.

13 (3) It is intended that moneys disbursed from this account not
14 replace funding levels from other state sources to recipient agencies
15 for projects that exist on the effective date of this section.

16 (4) Agencies eligible to receive funds from this account are the
17 departments of fisheries, natural resources, and wildlife, and the
18 state parks and recreation commission.

19 (5) All receipts from sources identified in section 4 of this act
20 shall be deposited into the account. Moneys in the account may be
21 spent only after appropriation.

22 NEW SECTION. **Sec. 4.** STATE LANDS STEWARDSHIP ACCOUNT REVENUE
23 SOURCES. The state lands stewardship account shall consist of funds
24 received through:

25 (1) The tax on outdoor equipment under section 6 of this act;

26 (2) The real estate excise tax imposed under RCW 82.45.060(3); and

27 (3) The annual excise tax imposed under RCW 82.50.400(2).

1 NEW SECTION. **Sec. 5.** (1) A tax is imposed on the privilege of
2 possessing outdoor recreational equipment for commercial use in this
3 state. The rate of the tax shall be equal to two percent of the
4 wholesale selling price.

5 (a) When a manufacturer produces an item of outdoor recreational
6 equipment, the tax shall be imposed on the wholesale value of its
7 finished item and not an ingredient or component in the production
8 process.

9 (b) "Wholesale value" as used in this chapter means fair market
10 wholesale value, determined as nearly as possible according to the
11 wholesale selling price at the place of use of similar products of like
12 quality and character, in accordance with rules of the department.

13 (2) Moneys collected under this chapter shall be deposited in the
14 state lands stewardship account.

15 (3) Chapter 82.32 RCW applies to the tax imposed in this chapter.
16 The tax due dates, reporting periods, and return requirements
17 applicable to chapter 82.04 RCW apply equally to the tax imposed in
18 this chapter.

19 NEW SECTION. **Sec. 6.** (1) Outdoor recreational equipment is
20 limited to the products in the following categories:

21 (a) Fishing equipment such as poles, reels, and tackle;

22 (b) Camping equipment such as sleeping bags and pads, coolers,
23 stoves, tents, and packs;

24 (c) Skiing and snowshoe equipment such as skis, boots, poles,
25 bindings, snowshoes, snowshoe bindings, and snowboards;

26 (d) Human-powered boating equipment such as canoes, kayaks, rafts,
27 rowing shells, rowboats and dinghies, paddles, oars, and helmets;

28 (e) Bicycle equipment such as bicycles, helmets, tires and tubes,
29 panniers, bags, and racks;

1 (f) Equestrian equipment such as saddles, bridles, and other tack;

2 (g) Climbing equipment such as ropes, carabineers, crampons, ice
3 axes, and helmets;

4 (h) Windsurfing equipment such as boards and sails;

5 (i) Water skiing equipment such as skis, ropes, and bridles;

6 (j) SCUBA and skin diving equipment such as masks, fins, snorkels,
7 weight belts, tanks, backpacks, regulators, gauges, and buoyancy
8 control devices;

9 (k) Hang gliding equipment such as hang gliders, helmets, and
10 slings and harnesses; and

11 (l) Miscellaneous equipment such as wet suits, booties, hoods,
12 gloves, dry suits, personal flotation devices, compasses, and car racks
13 and rack accessories.

14 (2) The department of revenue shall adopt a rule defining the
15 categories in subsection (1) of this section. In making such
16 definitions, the department shall be guided by the purpose of this
17 chapter.

18 (3) "Possession" as used in this chapter means the control of any
19 outdoor recreational equipment located within this state and includes
20 both actual and constructive possession. "Actual possession" occurs
21 when the person with control has physical possession. "Constructive
22 possession" occurs when the person with control does not have physical
23 possession. "Control" means the power to sell or use any outdoor
24 recreational equipment or to authorize the sale or use by another.

25 (4) "Previously taxed outdoor recreational equipment" as used in
26 this chapter means outdoor recreational equipment in respect to which
27 a tax has been paid under this chapter. "Previously taxed outdoor
28 recreational equipment" includes outdoor recreational equipment in
29 respect to which a tax has been paid under this chapter on all of the
30 components of the outdoor recreational equipment.

1 (5) In order to verify the payment of the tax, all persons selling
2 or otherwise transferring possession of items taxed under section 1 of
3 this act, except retailers, shall separately itemize the amount of the
4 tax on the invoice, bill of lading, or other delivery document.

5 (6) Except for terms defined in this section, the definitions in
6 chapters 82.04, 82.08, and 82.12 RCW apply to this chapter.

7 NEW SECTION. **Sec. 7.** The following are exempt from the tax
8 imposed in this chapter:

9 (1) Any successive possession of previously taxed outdoor
10 recreational equipment. If tax due under this chapter has not been
11 paid with respect to outdoor recreational equipment, the department may
12 collect the tax from any person who has had possession of the outdoor
13 recreational equipment. If the tax is paid by any person other than
14 the first person having taxable possession of outdoor recreational
15 equipment, the amount of tax paid constitutes a debt owed by the first
16 person having taxable possession to the person who paid the tax;

17 (2) Any outdoor recreational equipment that is transferred to a
18 point outside the state for use outside the state;

19 (3) Any possession of outdoor recreational equipment if the first
20 possession occurred before July 1, 1991.

21 NEW SECTION. **Sec. 8.** (1) Credit shall be allowed, in accordance
22 with rules of the department of revenue, against the taxes imposed in
23 this chapter for any outdoor recreational equipment tax paid to another
24 state with respect to the same outdoor recreational equipment. The
25 amount of the credit shall not exceed the tax liability arising under
26 this chapter with respect to that outdoor recreational equipment.

27 (2) For the purpose of this section:

28 (a) "Outdoor recreational equipment tax" means a tax:

1 (i) That is imposed on the act or privilege of possessing outdoor
2 recreational equipment for commercial use and that is not generally
3 imposed on other activities or privileges; and

4 (ii) That is measured by the wholesale value.

5 (b) "State" means (i) a state of the United States other than
6 Washington, or any political subdivision of such other state, (ii) the
7 District of Columbia, and (iii) any foreign country or political
8 subdivision thereof.

9 NEW SECTION. **Sec. 9.** USER FEES. This chapter recognizes that
10 user fees are an important funding component in natural resource
11 operation and maintenance programs. Therefore, natural resource
12 agencies authorized to collect such fees shall ensure that amounts
13 collected are regularly evaluated and increased as appropriate.

14 NEW SECTION. **Sec. 10.** REVENUE REVIEW. As part of the state's
15 biennial budget process, the amount of revenue deposited in the natural
16 resources stewardship account and its adequacy to support responsible
17 stewardship of state-owned lands shall be reviewed by the interagency
18 committee for outdoor recreation. Results of this review shall be
19 forwarded to the governor and appropriate legislative committees.

20 NEW SECTION. **Sec. 11.** CAPTIONS NOT LAW. Section headings as used
21 in this chapter do not constitute any part of the law.

22 **Sec. 12.** RCW 82.45.060 and 1987 c 472 s 14 are each amended to
23 read as follows:

24 (1) There is imposed an excise tax upon each sale of real property
25 at the rate of one and twenty-eight one-hundredths percent of the
26 selling price. An amount equal to seven and seven-tenths percent of

1 the proceeds of this tax to the state treasurer shall be deposited in
2 the public works assistance account created in RCW 43.155.050.

3 (2) There is imposed an additional excise tax through June 30,
4 1989, upon each sale of real property at the rate of six one-hundredths
5 of one percent of the selling price. The tax imposed under this
6 subsection shall be deposited in the conservation area account under
7 RCW 79.71.110.

8 (3) There is imposed an additional excise tax upon each sale of
9 real property at the rate of five-hundredths of one percent on the
10 amount of the sale price in excess of fifty thousand dollars. The tax
11 imposed under this subsection shall be deposited in the state lands
12 stewardship account under section 3 of this 1991 act.

13 **Sec. 13.** RCW 82.50.400 and 1990 c 42 s 320 are each amended to
14 read as follows:

15 (1) An annual excise tax is imposed on the owner of any travel
16 trailer or camper for the privilege of using such travel trailer or
17 camper in this state. The excise tax hereby imposed shall be due and
18 payable to the department of licensing or its agents at the time of
19 registration of a travel trailer or camper. Whenever an application is
20 made to the department of licensing or its agents for a license for a
21 travel trailer or camper there shall be collected, in addition to the
22 amount of the license fee or renewal license fee, the amount of the
23 excise tax imposed by this chapter, and no dealer's license or license
24 plates, and no license or license plates for a travel trailer or camper
25 may be issued unless such tax is paid in full. No additional tax shall
26 be imposed under this chapter upon any travel trailer or camper upon
27 the transfer of ownership thereof, if the tax imposed by this chapter
28 with respect to such travel trailer or camper has already been paid for

1 the registration year or fractional part thereof in which such transfer
2 occurs.

3 (2) An additional excise tax of one-half of one percent is imposed
4 on the owner of any motor home, travel trailer, or camper for the
5 privilege of using such motor home, travel trailer, or camper in this
6 state. The tax imposed under this subsection shall be deposited in the
7 state lands stewardship account under section 3 of this 1991 act.

8 NEW SECTION. Sec. 14. (1) The state parks and recreation
9 commission shall conduct a review of fees charged to park users. The
10 commission's review shall:

11 (a) Examine current park use including use by campers, day users,
12 boaters, recreational vehicle operators, and other users of park
13 facilities;

14 (b) Examine the extent to which the users' fees support their use
15 of park facilities; and

16 (c) Propose alternatives to the current fee structure of park fees
17 that would equitably distribute the costs of operating state parks
18 among the various user groups.

19 (2) The commission shall submit the results of the review to the
20 office of financial management and the appropriate committees of the
21 legislature by April 15, 1992.

22 NEW SECTION. Sec. 15. Sections 1 through 11 of this act shall
23 constitute a new chapter in Title 43 RCW.