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**SUBSTITUTE HOUSE BILL 1457**

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**State of Washington 66th Legislature 2019 Regular Session**

**By** House Transportation (originally sponsored by Representatives Dent, Springer, Orcutt, Slatter, Dye, Chapman, Hoff, Eslick, Lovick, and Jenkin)

AN ACT Relating to the distribution of aircraft fuel tax revenue; and amending RCW 82.42.090.

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

**Sec.**  RCW 82.42.090 and 2017 3rd sp.s. c 25 s 42 are each amended to read as follows:

(1) All moneys collected by the director from the aircraft fuel excise tax as provided in RCW 82.42.020 ((~~shall~~)) must be transmitted to the state treasurer and ((~~shall~~)) must be credited to the aeronautics account hereby created in the state treasury.

(2) Moneys collected from the consumer or user of aircraft fuel from either the use tax imposed by RCW 82.12.020 or the retail sales tax imposed by RCW 82.08.020 ((~~shall~~)) must be transmitted to the state treasurer and distributed as follows:

(a) An amount equivalent to imposing a one percent tax must be credited to the aeronautics account; and

(b) An amount equivalent to imposing a five and five-tenths percent tax must be credited to the state general fund.

**--- END ---**