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**SUBSTITUTE HOUSE BILL 1351**

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**State of Washington**

**55th Legislature**

**1997 Regular Session**

**By** House Committee on Transportation Policy & Budget (originally sponsored by Representatives K. Schmidt, Fisher and Mitchell)

Read first time 03/10/97.

1 AN ACT Relating to the marine fuel tax refund account; amending RCW  
2 43.99.040 and 43.99.070; repealing RCW 43.99.030; providing an  
3 effective date; and declaring an emergency.

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

5 **Sec. 1.** RCW 43.99.040 and 1995 c 166 s 2 are each amended to read  
6 as follows:

7 There is created the marine fuel tax refund account in the state  
8 treasury. The director of licensing shall request the state treasurer  
9 to refund monthly from the motor vehicle fund amounts which have been  
10 determined to be tax on marine fuel. The state treasurer shall refund  
11 such amounts and place them in the marine fuel tax refund account to be  
12 held for those entitled thereto pursuant to chapter 82.36 RCW and RCW  
13 43.99.050(~~(, except that he shall not refund and place in the marine~~  
14 ~~fuel tax refund account for any period for which a determination has~~  
15 ~~been made pursuant to RCW 43.99.030 more than)). The amount of the  
16 monthly refund is the greater of the following amounts: (1) An amount  
17 equal to (~~two~~) 1.0107 percent of all moneys paid (~~to him~~) as motor  
18 vehicle fuel tax for such period, or (2) an amount necessary to meet  
19 all approved claims for refund of tax on marine fuel for such period.~~

1       **Sec. 2.** RCW 43.99.070 and 1995 c 166 s 4 are each amended to read  
2 as follows:

3       Upon expiration of the time limited by RCW 82.36.330 for claiming  
4 of refunds of tax on marine fuel, the state of Washington shall succeed  
5 to the right to such refunds. The director of licensing, after taking  
6 into account past and anticipated claims for refunds from and deposits  
7 to the marine fuel tax refund account (~~and the costs of carrying out~~  
8 ~~the provisions of RCW 43.99.030~~), shall request the state treasurer to  
9 transfer monthly from the marine fuel tax refund account an amount  
10 equal to the proportion of the moneys in the account representing the  
11 motor vehicle fuel tax rate under RCW 82.36.025 in effect on January 1,  
12 1990, to the recreation resource account and the remainder to the motor  
13 vehicle fund.

14       NEW SECTION. **Sec. 3.** RCW 43.99.030 and 1995 c 166 s 1, 1979 c 158  
15 s 109, 1975-'76 2nd ex.s. c 50 s 1, 1969 ex.s. c 74 s 1, & 1965 c 5 s  
16 3 are each repealed.

17       NEW SECTION. **Sec. 4.** This act is necessary for the immediate  
18 preservation of the public peace, health, or safety, or support of the  
19 state government and its existing public institutions, and takes effect  
20 July 1, 1997.

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