S-2196.1

## SUBSTITUTE SENATE BILL 5844

State of Washington 55th Legislature 1997 Regular Session

**By** Senate Committee on Natural Resources & Parks (originally sponsored by Senators Fraser, Oke, Prince, Kohl, Hochstatter, Schow, Winsley and Rasmussen)

Read first time 03/05/97.

1 AN ACT Relating to fuel taxes attributable to marine and nonhighway 2 uses; and amending RCW 43.99.070, 46.09.170, and 46.10.170.

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

4 **Sec. 1.** RCW 43.99.070 and 1995 c 166 s 4 are each amended to read 5 as follows:

6 Upon expiration of the time limited by RCW 82.36.330 for claiming 7 of refunds of tax on marine fuel, the state of Washington shall succeed to the right to such refunds. The director of licensing, after taking 8 9 into account past and anticipated claims for refunds from and deposits 10 to the marine fuel tax refund account and the costs of carrying out the provisions of RCW 43.99.030, shall request the state treasurer to 11 12 transfer monthly ((from the marine fuel tax refund account an amount equal to the proportion of the moneys in the account representing the 13 14 motor vehicle fuel tax rate under RCW 82.36.025 in effect on January 1, 15 1990, to the recreation resource account and the remainder to the motor 16 vehicle fund)) to the recreation resource account such of the moneys in 17 the marine fuel tax refund account that are not required for payment of the refund claims or costs, and the state treasurer shall make the 18 19 transfer.

1 sec. 2. RCW 46.09.170 and 1995 c 166 s 9 are each amended to read
2 as follows:

3 (1) From time to time, but at least once each year, the state 4 treasurer shall refund from the motor vehicle fund one percent of the 5 motor vehicle fuel tax revenues collected under chapter 82.36 RCW, 6 ((based on the tax rate in effect January 1, 1990,)) less proper 7 deductions for refunds and costs of collection as provided in RCW 8 46.68.090. The treasurer shall place these funds in the general fund 9 as follows:

(a) Forty percent shall be credited to the ORV and nonhighway vehicle account and administered by the department of natural resources solely for planning, maintenance, and management of ORV recreation facilities, nonhighway roads, and nonhighway road recreation facilities. The funds under this subsection shall be expended in accordance with the following limitations:

16 (i) Not more than five percent may be expended for information17 programs under this chapter;

(ii) Not less than ten percent and not more than fifty percent maybe expended for ORV recreation facilities;

20 (iii) Not more than twenty-five percent may be expended for 21 maintenance of nonhighway roads;

(iv) Not more than fifty percent may be expended for nonhighwayroad recreation facilities;

(v) Ten percent shall be transferred to the interagency committee for outdoor recreation for grants to law enforcement agencies in those counties where the department of natural resources maintains ORV facilities. This amount is in addition to those distributions made by the interagency committee for outdoor recreation under (d)(i) of this subsection;

30 (b) Three and one-half percent shall be credited to the ORV and 31 nonhighway vehicle account and administered by the department of fish 32 and wildlife solely for the acquisition, planning, development, 33 maintenance, and management of nonhighway roads and recreation 34 facilities;

35 (c) Two percent shall be credited to the ORV and nonhighway vehicle 36 account and administered by the parks and recreation commission solely 37 for the maintenance and management of ORV use areas and facilities; and 38 (d) Fifty-four and one-half percent, together with the funds 39 received by the interagency committee for outdoor recreation under RCW

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46.09.110, shall be credited to the nonhighway and off-road vehicle activities program account to be administered by the committee for planning, acquisition, development, maintenance, and management of ORV recreation facilities and nonhighway road recreation facilities; ORV user education and information; and ORV law enforcement programs. The funds under this subsection shall be expended in accordance with the following limitations:

8 (i) Not more than twenty percent may be expended for ORV education,
9 information, and law enforcement programs under this chapter;

10 (ii) Not less than an amount equal to the funds received by the 11 interagency committee for outdoor recreation under RCW 46.09.110 and 12 not more than sixty percent may be expended for ORV recreation 13 facilities;

14 (iii) Not more than twenty percent may be expended for nonhighway15 road recreation facilities.

(2) On a yearly basis an agency may not, except as provided in RCW
 46.09.110, expend more than ten percent of the funds it receives under
 this chapter for general administration expenses incurred in carrying
 out this chapter.

20 **Sec. 3.** RCW 46.10.170 and 1994 c 262 s 4 are each amended to read 21 as follows:

From time to time, but at least once each four years, the department shall determine the amount of moneys paid to it as motor vehicle fuel tax that is tax on snowmobile fuel. Such determination shall use one hundred thirty-five gallons as the average yearly fuel usage per snowmobile( $(\tau)$ ) and the number of registered snowmobiles during the calendar year under determination( $(\tau, -)$  and the fuel tax rate in effect January 1, 1990)).

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