

FINAL BILL REPORT

SSB 6446

C 55 L 14
Synopsis as Enacted

Brief Description: Concerning payments in lieu of taxes on county game lands.

Sponsors: Senate Committee on Natural Resources & Parks (originally sponsored by Senators Schoesler, Hewitt and Ranker).

Senate Committee on Natural Resources & Parks
House Committee on Agriculture & Natural Resources

Background: PILT refers to payments made in lieu of local property taxes. Because property tax does not apply to property owned by state agencies, the Washington Department of Fish and Wildlife (WDFW) pays PILT to certain counties that have elected to receive it. A receiving county must distribute PILT to local taxing districts based on the location of the property.

For the 2011-13 and 2013-15 fiscal biennia, the Legislature has fixed the amount of PILT paid to each county based on the PILT received in 2009. Prior to 2012, counties chose one of the following two formulas to calculate WDFW PILT:

- the tax that would be due if the property were taxed as open space land; or
- the greater of either \$0.70 per acre or the PILT amount paid in 1984. This choice requires that PILT was received in 1984.

Game lands eligible for WDFW PILT includes all WDFW-owned tracts of 100 or more acres used for wildlife habitat and public recreational purposes. Lands purchased with federal funds for wildlife habitat, public access, or recreation purposes in the Snake River drainage basin are also eligible. WDFW buildings, structures, facilities, game farms, fish hatcheries, tidelands, and public fishing areas are ineligible.

If a county elects to receive PILT, it must track the amount of fees, fines, and forfeitures received from fish and game violations and send an equivalent amount to the State Treasurer for deposit into the general fund. Counties need not track the fees, fines, and forfeitures information while the rate remains frozen at the 2009 level.

Summary: Effective July 1, 2015, a county may elect to receive WDFW PILT on game lands, except water access sites, regardless of acreage.

Votes on Final Passage:

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Senate 49 0
House 96 0

Effective: July 1, 2015