H-0754.1

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**HOUSE BILL 1526**

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**State of Washington 64th Legislature 2015 Regular Session**

**By** Representatives Dent, Tharinger, Pike, Tarleton, Fagan, Van Werven, Hargrove, Orcutt, Harris, Condotta, Riccelli, Pettigrew, Takko, Lytton, Klippert, Johnson, Kochmar, Griffey, McCabe, Manweller, Moscoso, and Young

AN ACT Relating to dedicating aircraft excise tax revenue to the airport aid grant program; amending RCW 82.48.080 and 82.42.090; and creating new sections.

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

NEW SECTION. **Sec.**  The legislature finds public-use airports contribute to the health of Washington's economy by providing quality employment positions and generating state general fund revenue. The Washington department of transportation airport investment study identified specific project needs for public-use airports in Washington including pavement improvements, capital projects, and other improvements to comply with state performance objectives. To address this great financial need and to support the success of this industry, this act directs all aircraft excise tax revenue to the aeronautics account to be solely dedicated to the Washington state department of transportation aviation airport aid grant program.

**Sec.**  RCW 82.48.080 and 1995 c 170 s 2 are each amended to read as follows:

The secretary ((~~shall~~))must regularly pay to the state treasurer the excise taxes collected under this chapter, which ((~~shall~~))must be credited by the state treasurer ((~~as follows: Ninety percent to the general fund and ten percent to the aeronautics account in the transportation fund for administrative expenses~~))to the aeronautics account, created in RCW 82.42.090.

**Sec.**  RCW 82.42.090 and 2013 c 225 s 305 are each amended to read as follows:

All taxes, interest, and penalties collected under this chapter must be deposited into the aeronautics account. All taxes, interest, and penalties collected under RCW 82.48.020 must be deposited into the aeronautics account and solely dedicated to fund the operation and administrative expenses of the Washington state department of transportation aviation airport aid grant program, described in RCW 47.68.090. All taxes, interest, and penalties 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 must be deposited into the state general fund.

NEW SECTION. **Sec.**  Section 1 of this act applies to taxes collected on or after July 1, 2015.

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