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**SUBSTITUTE HOUSE BILL 1250**

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**State of Washington**

**52nd Legislature**

**1991 Regular Session**

**By** House Committee on Fisheries & Wildlife (originally sponsored by Representatives Wilson, Haugen, Fuhrman, R. King, Padden, Orr, Winsley, Paris, Broback, May, Bowman, Miller, Horn, Wood, Wynne, Betrozoff and Spanel).

Read first time February 25, 1991.

1       AN ACT Relating to the nonconsumptive use of wildlife; amending RCW  
2 82.08.020, 82.04.4282, and 46.16.585; adding new sections to chapter  
3 77.12 RCW; adding a new section to chapter 82.08 RCW; adding a new  
4 section to chapter 82.04 RCW; and creating new sections.

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

6       NEW SECTION.   **Sec. 1.**       The legislature finds that consumptive  
7 users of the wildlife resource finance the majority of the department  
8 of wildlife's budget, and that nonconsumptive users of wildlife are not  
9 provided a mechanism to assist in funding the department of wildlife,  
10 proportionate to their use of wildlife. It is the intent of the  
11 legislature to seek realistic funding mechanisms that allow  
12 nonconsumptive users of wildlife to assist in supporting the department  
13 of wildlife.

1        NEW SECTION.    **Sec. 2.**        For the purposes of this act,  
2 "department" means the department of wildlife and "commission" means  
3 the wildlife commission.

4        NEW SECTION.    **Sec. 3.**        The commission shall appoint, by October  
5 1, 1991, a blue ribbon task force to analyze the funding base for the  
6 department of wildlife and to recommend how it can be broadened beyond  
7 the hunting and fishing license buyer. The task force shall consist of  
8 individuals that represent the commission, the department, the  
9 legislature, the environmental community, and private industry. One  
10 member of the house of representatives shall be appointed by the  
11 speaker of the house of representatives, and one member of the senate  
12 shall be appointed by the president of the senate, to serve on the blue  
13 ribbon task force. The task force shall consider, at a minimum, the  
14 following funding mechanisms:

- 15        (1) Fees for use of wildlife areas owned or managed by the  
16 department;
- 17        (2) Fees for courses in wildlife appreciation;
- 18        (3) The sale of wildlife art and stamps;
- 19        (4) Active fundraising by the department; and
- 20        (5) A dedicated wildlife lottery.

21        The task force shall make recommendations to the commission and to  
22 the legislature on feasible funding mechanisms. The commission shall  
23 analyze these recommendations, identify those that are feasible,  
24 identify additional funding opportunities as necessary and report its  
25 recommendations to the legislature by December 1, 1992.

26        NEW SECTION.    **Sec. 4.**        Task force members who are not public  
27 employees shall be reimbursed for subsistence and mileage by the  
28 department of wildlife pursuant to RCW 43.03.050 and 43.03.060.

1        NEW SECTION.    **Sec. 5.**    A new section is added to chapter 77.12 RCW  
2 to read as follows:

3        The department shall use revenues generated under sections 6 and 10  
4 of this act and RCW 82.08.020 to fund programs that benefit the  
5 nonconsumptive user of wildlife.

6        NEW SECTION.    **Sec. 6.**    A new section is added to chapter 77.12 RCW  
7 to read as follows:

8        The department may solicit gifts, grants, conveyances, bequests,  
9 and devises, whether real or personal property, or both, in trust or  
10 otherwise, to be directed to the department for carrying out the  
11 purposes of section 5 of this act.    The department may solicit  
12 contracts for work, financial and in-kind contributions, and support  
13 from private industries, interest groups, federal and state sources,  
14 and other sources.

15        NEW SECTION.    **Sec. 7.**    A new section is added to chapter 82.08 RCW  
16 to read as follows:

17        For the purposes of this section and section 8 of this act,  
18 "outdoor recreational equipment" means:

19        (1) Camping equipment such as sleeping bags and pads, coolers,  
20 stoves, tents, and backpacks;

21        (2) Skiing and snowshoe equipment such as skis, boots, poles,  
22 bindings, snowshoes, snowshoe bindings, and snowboards;

23        (3) Snowmobiling equipment;

24        (4) Boating equipment that is not subject to the watercraft excise  
25 tax under chapter 82.49 or 88.02 RCW;

26        (5) Bicycle equipment such as bicycles, helmets, tires and tubes,  
27 panniers, bags, and racks;

28        (6) Equestrian equipment such as saddles, bridles, and other tack;

- 1 (7) Scuba and skin diving equipment;
- 2 (8) Jet skis and water skis;
- 3 (9) Mountain climbing equipment including special ropes, shoes, and
- 4 any other item used primarily for mountain climbing; and
- 5 (10) Hiking boots and snowshoes.

6 **Sec. 8.** RCW 82.08.020 and 1985 c 32 s 1 are each amended to read  
7 as follows:

8 (1) There is levied and there shall be collected a tax on each  
9 retail sale in this state equal to six and five-tenths percent of the  
10 selling price.

11 (2) There is levied and there shall be collected an additional tax  
12 on each retail sale of outdoor recreational equipment products equal to  
13 two percent of the selling price.

14 (3) The tax imposed under this chapter shall apply to successive  
15 retail sales of the same property.

16 (~~(3)~~) (4) The rates provided in this section applies to taxes  
17 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

18 **Sec. 9.** RCW 82.04.4282 and 1989 c 392 s 1 are each amended to read  
19 as follows:

20 Except as provided in section 10 of this 1991 act, in computing tax  
21 there may be deducted from the measure of tax amounts derived from (1)  
22 bona fide initiation fees, (2) dues, (3) contributions, (4) donations,  
23 (5) tuition fees, (6) charges made by a nonprofit trade or professional  
24 organization for attending or occupying space at a trade show,  
25 convention, or educational seminar sponsored by the nonprofit trade or  
26 professional organization, which trade show, convention, or educational  
27 seminar is not open to the general public, (7) charges made for  
28 operation of privately operated kindergartens, and (8) endowment funds.

1 This paragraph shall not be construed to exempt any person,  
2 association, or society from tax liability upon selling tangible  
3 personal property or upon providing facilities or services for which a  
4 special charge is made to members or others. If dues are in exchange  
5 for any significant amount of goods or services rendered by the  
6 recipient thereof to members without any additional charge to the  
7 member, or if the dues are graduated upon the amount of goods or  
8 services rendered, the value of such goods or services shall not be  
9 considered as a deduction hereunder.

10 NEW SECTION. **Sec. 10.** A new section is added to chapter 82.04 RCW  
11 to read as follows:

12 Nonprofit corporations that are formed for the primary purpose of  
13 wildlife conservation and that are taxed under federal internal revenue  
14 code 501(c)(3) shall not deduct business and occupation taxes on dues.  
15 Revenue generated from taxes under this chapter on dues paid to  
16 nonprofit corporations formed for wildlife protection shall be  
17 deposited into the state wildlife account.

18 **Sec. 11.** RCW 46.16.585 and 1979 ex.s. c 136 s 51 are each amended  
19 to read as follows:

20 In addition to the regular registration fee, and any other fees and  
21 taxes required to be paid upon registration, the applicant shall be  
22 charged a fee of (~~thirty~~) thirty-five dollars. In addition to the  
23 regular renewal fee, and in addition to any other fees and taxes  
24 required to be paid, the applicant for a renewal of such plates shall  
25 be charged an additional fee of (~~twenty~~) twenty-five dollars:  
26 PROVIDED, That any person who purchased personalized license plates  
27 containing three letters and three digits on or between the dates of  
28 August 9, 1971, and November 6, 1973, shall not be required to pay the

1 additional annual renewal fee of (~~twenty~~) twenty-five dollars  
2 commencing with the year 1976. All personalized license plates must be  
3 renewed on an annual basis, regardless of whether a vehicle on which  
4 they are displayed will not be driven on public highways or may also be  
5 eligible to display permanent license plates valid for the life of such  
6 vehicle without annual renewal. Personalized license plates that are  
7 not renewed must be surrendered to the department, and failure to do so  
8 is a traffic infraction.