
SENATE BILL 5972

State of Washington 52nd Legislature 1991 Regular Session

By Senators Metcalf and Owen.

Read first time April 18, 1991. Referred to Committee on Environment & Natural Resources.

1 AN ACT Relating to the establishment of a stewardship account for
2 the management of the state's fish and wildlife resources and
3 maintenance and operation of state-owned fish and wildlife habitat,
4 natural areas, parks, and other recreation sites; amending RCW
5 82.08.020, 82.12.020, and 82.12.045; adding a new chapter to Title 43
6 RCW; and creating a new section.

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

8 NEW SECTION. **Sec. 1.** SHORT TITLE. This chapter shall be known as
9 the state natural resources stewardship act.

10 NEW SECTION. **Sec. 2.** PURPOSE. (1) The legislature finds that:

11 (a) The state of Washington is responsible for the management of
12 the state's fish and wildlife resources;

13 (b) The state of Washington owns and maintains a wide variety of
14 wildlife habitat, natural areas, parks, and other recreation areas for

1 the benefit of the citizens, wildlife, and other natural resources of
2 the state;

3 (c) Recent population growth has greatly increased the threat to
4 the state's fish and wildlife resources and the demands placed on the
5 lands under (b) of this subsection;

6 (d) The importance of these resources and lands to the state is
7 increasing;

8 (e) By itself, public ownership cannot guarantee that resources
9 will be protected, or that appropriate recreational opportunities will
10 be provided;

11 (f) Only through ongoing, responsible management can fish and
12 wildlife resources, wildlife habitat, sensitive ecosystems, and
13 recreational values be protected; and

14 (g) The responsibility of citizens to financially support operation
15 and maintenance programs should be proportionate to the benefits
16 received.

17 (2) Therefore, it is the purpose of this chapter to provide a
18 renewed dedication to, and create a mechanism for, ensuring adequate
19 provisions for Washington's fish and wildlife resource and natural
20 resource lands. The goal of this chapter is to create a continuing
21 fund source designed to protect resources, visitors, and public
22 investments; and to maximize resource values, minimize long-term costs,
23 and address the real cost of operation and maintenance. This funding
24 source will be supported by monetary assessments on those who benefit
25 from responsible stewardship of state-managed fish and wildlife and
26 state-owned natural resource lands, including the general public.

27 NEW SECTION. **Sec. 3.** STATE NATURAL RESOURCES STEWARDSHIP ACCOUNT.
28 There is created the state natural resources stewardship account in the
29 state treasury.

1 (1) Moneys accumulated under this chapter shall be used exclusively
2 for the purposes specified in this chapter. Those purposes are to
3 support operation and maintenance activities and costs associated with
4 owning and managing resources. This includes:

5 (a) Basic responsibilities associated with managing the fish and
6 wildlife resource, such as, but not limited to, biological studies,
7 protection, and enforcement;

8 (b) Basic responsibilities associated with holding and protecting
9 property such as, but not limited to assessments, in-lieu property
10 taxes, fire protection, and noxious weed control;

11 (c) Structure, infrastructure, and other improved resource
12 responsibilities associated with the built or manipulated environment;

13 (d) Human use management responsibilities associated with visitor
14 services and protection.

15 Land acquisition, facility development or replacement, and major
16 renovation projects are excluded.

17 (2) In the event that moneys provided under this chapter prove
18 insufficient to meet identified needs, the following order of funding
19 preference is provided.

20 (a) Basic stewardship needs; and

21 (b) Improved resource, human use management, and administrative
22 needs.

23 (3) It is intended that moneys disbursed from this account not
24 replace funding levels from other state sources to recipient agencies
25 for projects that exist on the effective date of this section.

26 (4) Agencies eligible to receive funds from this account are the
27 departments of fisheries, natural resources, and wildlife, and the
28 state parks and recreation commission.

1 (5) All receipts from sources identified in section 4 of this act
2 shall be deposited into the account. Moneys in the account may be
3 spent only after appropriation.

4 NEW SECTION. **Sec. 4.** STATE NATURAL RESOURCES STEWARDSHIP ACCOUNT
5 REVENUE SOURCES. The state natural resources stewardship account shall
6 consist of funds received through the retail sales and use taxes
7 imposed under RCW 82.08.020(2) and 82.12.020(2).

8 NEW SECTION. **Sec. 5.** USER FEES. This chapter recognizes that
9 user fees are an important funding component in natural resource
10 operation and maintenance programs. Therefore, natural resource
11 agencies authorized to collect such fees shall ensure that amounts
12 collected are regularly evaluated and increased as appropriate.

13 NEW SECTION. **Sec. 6.** REVENUE REVIEW. As part of the state's
14 biennial budget process, the amount of revenue deposited in the natural
15 resources stewardship account and its adequacy to support responsible
16 stewardship of state-managed fish and wildlife and state-owned lands
17 shall be reviewed by the interagency committee for outdoor recreation.
18 Results of this review shall be forwarded to the governor and
19 appropriate legislative committees.

20 NEW SECTION. **Sec. 7.** CAPTIONS NOT LAW. Section headings as used
21 in this chapter do not constitute any part of the law.

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

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

4 (2) In addition to the tax imposed under subsection (1) of this
5 section, there is levied and shall be collected on each retail sale in
6 this state an additional tax equal to one-twentieth of one percent of
7 the selling price. Moneys collected under this subsection shall be
8 deposited in the state natural resources stewardship account as created
9 in section 3 of this act.

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

12 ~~((3))~~ (4) The rate provided in this section applies to taxes
13 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

14 **Sec. 9.** RCW 82.12.020 and 1983 c 7 s 7 are each amended to read as
15 follows:

16 (1) There is hereby levied and there shall be collected from every
17 person in this state a tax or excise for the privilege of using within
18 this state as a consumer any article of tangible personal property
19 purchased at retail, or acquired by lease, gift, repossession, or
20 bailment, or extracted or produced or manufactured by the person so
21 using the same, or otherwise furnished to a person engaged in any
22 business taxable under RCW 82.04.280, subsections (2) or (7). This tax
23 will not apply with respect to the use of any article of tangible
24 personal property purchased, extracted, produced or manufactured
25 outside this state until the transportation of such article has finally
26 ended or until such article has become commingled with the general mass
27 of property in this state. This tax shall apply to the use of every
28 article of tangible personal property, including property acquired at
29 a casual or isolated sale, and including byproducts used by the

1 manufacturer thereof, except as hereinafter provided, irrespective of
2 whether the article or similar articles are manufactured or are
3 available for purchase within this state. Except as provided in RCW
4 82.12.0252, payment by one purchaser or user of tangible personal
5 property of the tax imposed by chapter 82.08 or 82.12 RCW shall not
6 have the effect of exempting any other purchaser or user of the same
7 property from the taxes imposed by such chapters. The tax shall be
8 levied and collected in an amount equal to the value of the article
9 used by the taxpayer multiplied by the rate in effect for the retail
10 sales tax under RCW 82.08.020, as now or hereafter amended, in the
11 county in which the article is used.

12 (2) The moneys collected under this section that result from a rate
13 of one-twentieth of one percent of the value of the article used shall
14 be deposited in the state natural resources stewardship account created
15 in section 3 of this act.

16 **Sec. 10.** RCW 82.12.045 and 1983 c 77 s 2 are each amended to read
17 as follows:

18 In the collection of the use tax on motor vehicles, the department
19 of revenue may designate the county auditors of the several counties of
20 the state as its collecting agents. Upon such designation, it shall be
21 the duty of each county auditor to collect the tax at the time an
22 applicant applies for the registration of, and transfer of title to,
23 the motor vehicle, except in the following instances: (1) Where the
24 applicant exhibits a dealer's report of sale showing that the retail
25 sales tax has been collected by the dealer; (2) where the application
26 is for the renewal of registration; (3) where the applicant presents a
27 written statement signed by the department of revenue, or its duly
28 authorized agent showing that no use tax is legally due; or (4) where
29 the applicant presents satisfactory evidence showing that the retail

1 sales tax or the use tax has been paid by him or her on the vehicle in
2 question. The term "motor vehicle," as used in this section means and
3 includes all motor vehicles, trailers and semitrailers used, or of a
4 type designed primarily to be used, upon the public streets and
5 highways, for the convenience or pleasure of the owner, or for the
6 conveyance, for hire or otherwise, of persons or property, including
7 fixed loads, facilities for human habitation, and vehicles carrying
8 exempt licenses. It shall be the duty of every applicant for
9 registration and transfer of certificate of title who is subject to
10 payment of tax under this section to declare upon his or her
11 application the value of the vehicle for which application is made,
12 which shall consist of the consideration paid or contracted to be paid
13 therefor. Any person wilfully misrepresenting, or failing or refusing
14 to declare upon his or her application, such value shall be guilty of
15 a gross misdemeanor.

16 Each county auditor who acts as agent of the department of revenue
17 shall at the time of remitting license fee receipts on motor vehicles
18 subject to the provisions of this section pay over and account to the
19 state treasurer for all use tax revenue collected under this section,
20 after first deducting as his or her collection fee the sum of two
21 dollars for each motor vehicle upon which the tax has been collected.
22 Except as provided in RCW 82.12.020, all revenue received by the state
23 treasurer under this section shall be credited to the general fund.
24 The auditor's collection fee shall be deposited in the county current
25 expense fund. A duplicate of the county auditor's transmittal report
26 to the state treasurer shall be forwarded forthwith to the department
27 of revenue.

28 Any applicant who has paid use tax to a county auditor under this
29 section may apply to the department of revenue for refund thereof if he
30 or she has reason to believe that such tax was not legally due and

1 owing. No refund shall be allowed unless application therefor is
2 received by the department of revenue within two years after payment of
3 the tax. Upon receipt of an application for refund the department of
4 revenue shall consider the same and issue its order either granting or
5 denying it and if refund is denied the taxpayer shall have the right of
6 appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

7 The provisions of this section shall be construed as cumulative of
8 other methods prescribed in chapters 82.04 to 82.32 RCW, inclusive, for
9 the collection of the tax imposed by this chapter. The department of
10 revenue shall have power to promulgate such rules (~~and regulations~~)
11 as may be necessary to administer the provisions of this section. Any
12 duties required by this section to be performed by the county auditor
13 may be performed by the director of licensing but no collection fee
14 shall be deductible by said director in remitting use tax revenue to
15 the state treasurer.

16 NEW SECTION. **Sec. 11.** (1) The state parks and recreation
17 commission shall conduct a review of fees charged to park users. The
18 commission's review shall:

19 (a) Examine current park use including use by campers, day users,
20 boaters, recreational vehicle operators, and other users of park
21 facilities;

22 (b) Examine the extent to which the users' fees support their use
23 of park facilities; and

24 (c) Propose alternatives to the current fee structure of park fees
25 that would equitably distribute the costs of operating state parks
26 among the various user groups.

27 (2) The commission shall submit the results of the review to the
28 office of financial management and the appropriate committees of the
29 legislature by April 15, 1992.

1 NEW SECTION. **Sec. 12.** Sections 1 through 7 of this act shall
2 constitute a new chapter in Title 43 RCW.