

ESSB 5974 - H AMD TO H AMD (TO H-2869.1/22) **1222**

By Representative Dent

NOT ADOPTED 03/01/2022

1 On page 5, on line 35 of the striking amendment after "**Exported**
2 **Fuel Tax,**" strike "**Aircraft Fuel Tax**" and add "**Taxes on Aircraft Fuel**"

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4 On page 18, beginning on line 9 of the striking amendment, strike
5 all of section 208 and insert the following:

6 "**Sec. 208.** RCW 82.42.090 and 2017 3rd sp.s. c 25 s 42 are each
7 amended to read as follows:

8 (1) All moneys collected by the director from the aircraft fuel
9 excise tax as provided in RCW 82.42.020 (~~shall~~) must be transmitted
10 to the state treasurer and (~~shall~~) must be credited to the
11 aeronautics account hereby created in the state treasury.

12 (2) Moneys collected from the consumer or user of aircraft fuel
13 from either the use tax imposed by RCW 82.12.020 or the retail sales
14 tax imposed by RCW 82.08.020 (~~shall~~) must be transmitted to the
15 state treasurer and distributed as follows:

16 (a) An amount equivalent to imposing a one percent tax must be
17 credited to the aeronautics account; and

18 (b) An amount equivalent to imposing a five and five-tenths
19 percent tax must be credited to the state general fund."

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EFFECT: Removes the increase in the aircraft fuel excise tax rate. Distributes funds to the aeronautics account equivalent to the imposing of a one percent tax on the sales and use of aircraft fuel with the remainder distributed to the general fund. All funds were previously directed to the general fund.

FISCAL EFFECT: The aeronautics account receives an additional 4.4 million a year for 16 years. The aircraft fuel excise tax increase which would generate \$1.6 million per year over a 16-year period is removed. The state treasurer would distribute

approximately \$6 million dollars per year to the aeronautics account rather than to the state general fund.

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