FINAL BILL REPORT 2SSB 5616

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Synopsis as Enacted

Brief Description: Concerning accounts.

Sponsors: Senate Committee on Transportation (originally sponsored by Senator Rolfes; by request of Office of Financial Management).

Senate Committee on Ways & Means Senate Committee on Transportation House Committee on Appropriations

Background: In addition to the State General Fund, which may be expended for any lawful purpose, the state maintains several hundred accounts dedicated to particular statutory purposes. These accounts generally fall into one of the three following categories:

- accounts located in the State Treasury, which require appropriation by the Legislature;
- accounts held in the custody of the State Treasurer, which may or may not require legislative appropriation; and
- accounts located in state agencies and institutions of higher education, known as local accounts, which may require approval by the Office of Financial Management.

Accounts are generally created in policy bills for dedicating moneys in the account for the policy purposes of the bill. Accounts are also created in omnibus appropriation bills to dedicate funding for specific purposes and appropriations. Expenditures from dedicated accounts are limited to the purposes defined in law, and therefore, legislative action is required to temporarily or permanently expand or further restrict the purposes of a dedicated account.

Summary: The following five accounts are revised:

- the Manufacturing Cluster Acceleration Subaccount of the economic development strategic reserve is revised as a separate account;
- the Driver Licensing Technology Support Subaccount of the highway safety fund is revised as a separate account;

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

- the Energy Efficiency Account is revised to allow moneys to be used for loans, loan guarantees, and grants for projects that achieve reductions in greenhouse gas emissions for emissions-intensive, trade-exposed industries;
- the SR520 Civil Penalties Account is revised to remove language associated with prior fiscal periods; and
- the Transportation Partnership Account created in 2005 is revised to be in the Motor Vehicle Fund.

The following accounts are revised to make permanent uses of accounts that have appeared as temporary biennial uses in multiple operating budgets:

- Disaster Response Account;
- Personnel Service Fund;
- State Treasurer's Service Fund;
- Performance Audits of State Government;
- Public Works Assistance Account;
- Criminal Justice Treatment Account;
- Aquatic Lands Enhancement Account;
- Liquor Excise Tax Account;
- County Criminal Justice Assistance Account; and
- Water Pollution Control Revolving Administration Account.

The following five accounts created or revised in the 2021-23 omnibus operating appropriation bill are reenacted:

- Forest Resiliency Account;
- Washington Rescue Plan Transition Account;
- Coronavirus State Fiscal Recovery Fund;
- COVID-19 Public Health Response Account; and
- Elementary and Secondary School Emergency Relief III Account.

The Clean Energy Transition Workforce Account is created to provide dedicated funding to support workers who are affected by the state's transition away from fossil fuels to a clean energy economy and associated program administrative expenses.

The following three accounts are eliminated:

- Veterans Conservation Corps Account;
- Dedicated McCleary Penalty Account; and
- Special Personnel Litigation Revolving Account.

Votes on Final Passage:

Senate 48 0 House 97 1

Effective: June 9, 2022

January 1, 2023 (Section 2)