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**SENATE BILL 5099**

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**State of Washington 68th Legislature 2023 Regular Session**

**By** Senators Braun, Keiser, Conway, Dozier, Gildon, King, Kuderer, Mullet, Muzzall, Rivers, Rolfes, Short, Wagoner, Warnick, and L. Wilson

AN ACT Relating to transferring extraordinary revenue collections from the estate tax to the developmental disabilities community services account; reenacting and amending RCW 83.100.230; and creating a new section.

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

NEW SECTION. **Sec.**  The legislature finds that individuals with intellectual and developmental disabilities who reside in community settings are best served by a broad array of services that support independent living. Although the establishment of the developmental disabilities community services account provides a mechanism with which to provide that support, a lack of reliable revenue sources has proven to be a barrier to achieving this goal. As a result, the legislature intends to establish a permanent funding source for this account in order to provide ongoing services and supports to assist individuals with intellectual and developmental disabilities to live as independently as possible in the least restrictive environment.

**Sec.**  RCW 83.100.230 and 2021 c 199 s 105 and 2021 c 196 s 3 are each reenacted and amended to read as follows:

(1) The education legacy trust account is created in the state treasury. Money in the account may be spent only after appropriation. ((~~Expenditures~~)) Except as provided in subsection (2) of this section, expenditures from the account may be used only for support of the common schools, and for expanding access to higher education through funding for new enrollments and financial aid, early learning and child care programs, and other educational improvement efforts.

(2) Beginning in fiscal year 2024, 50 percent of receipts under this chapter in excess of $400,000,000 during any fiscal year must be transferred to the developmental disabilities community services account created in RCW 71A.20.170. The state treasurer must make the transfer required under this subsection within 60 days of being notified by the department that receipts under this chapter exceeded $400,000,000 during any fiscal year.

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