

SENATE BILL REPORT

HB 2675

As Passed Senate - Amended, March 9, 2026

Title: An act relating to accounts.

Brief Description: Concerning accounts.

Sponsors: Representatives Macri and Ormsby; by request of Office of Financial Management.

Brief History: Passed House: 2/23/26, 89-0.

Committee Activity: Ways & Means: 3/02/26 [DPA].

Floor Activity: Passed Senate - Amended: 3/9/26, 37-12.

Brief Summary of Bill (As Amended by Senate)

- Repeals certain accounts.
- Modifies the amount of administrative costs that may be charged to the Abandoned Recreational Vehicle Disposal Account.
- Creates the Adult Day Service Facilities Account.
- Modifies vapor tax revenue distributions.

SENATE COMMITTEE ON WAYS & MEANS

Majority Report: Do pass as amended.

Signed by Senators Robinson, Chair; Stanford, Vice Chair, Operating; Trudeau, Vice Chair, Capital; Frame, Vice Chair, Finance; Gildon, Ranking Member, Operating; Torres, Assistant Ranking Member, Operating; Schoesler, Ranking Member, Capital; Dozier, Assistant Ranking Member, Capital; Boehnke, Braun, Cleveland, Conway, Dhingra, Hansen, Hasegawa, Kauffman, Muzzall, Pedersen, Riccelli, Saldaña, Wagoner, Warnick, Wellman and Wilson, C..

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.

Staff: Samuel Brown (786-7470)

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 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 (OFM).

Accounts are created in policy bills for the purpose of 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. Legislative action is required to temporarily or permanently expand or further restrict the purposes of a dedicated account. Expenditures from accounts which do not require legislative appropriation must be authorized by an official designated in the statute creating the account.

Summary of Amended Bill: Accounts Repealed. The following accounts are repealed and residual amounts, if any, in the eliminated accounts are transferred as follows:

- Independent Youth Housing Account;
- Hospital Infection Control Grant Account;
- Climate Resiliency Account;
- Criminal Justice Training Commission Firing Range Maintenance Account;
- COVID-19 Unemployment Account;
- Institutional Impact Account;
- Hydraulic Project Approval Account;
- Unemployment Insurance Relief Account; and
- Warm Water Game Fish Account.

Residual balances in the Criminal Justice Training Commission Firing Range Maintenance Account and the Institutional Impact Account are transferred to the state general fund. Residual balance in the Warm Water Game Fish Account is transferred to the Fish, Wildlife, and Conservation Account. The remaining accounts have no balance.

Abandoned Recreational Vehicle Disposal Account. Up to 15 percent of the expenditures from the Abandoned Recreational Vehicle Disposal Account may continue to be used for administrative expenses after December 31, 2025, when that current permission expired.

Salary/Insurance Contribution Increase Revolving Fund. Beginning July 1, 2026, all

revenues and receipts in the Salary/Insurance Contribution Increase Revolving Fund must be deposited into the state general fund and OFM may not make expenditures or transfers from the account.

Adult Day Service Facilities Account. The Adult Day Service Facilities Account is created in the state treasury. The account is to be used for grants to eligible adult day service providers for minor renovations or repairs of existing buildings used to provide adult day services, with the goal of expanding the number of adult day service facilities throughout the state.

Vapor Products Tax Distribution. Revenue from the tax on vapor products is to be distributed as follows:

- 50 percent of revenues are to be deposited into the Andy Hill Cancer Research Endowment Fund Match Transfer Account (Andy Hill Account) until distributions reach \$10 million in a fiscal year;
- 50 percent of revenues, and all remaining revenues after distributions to the Andy Hill Account are capped, are to be deposited into the Foundational Public Health Services Account (FPHS Account) until distributions to the FPHS Account reach \$20 million in a fiscal year; and
- any remaining revenue must be deposited into the state general fund.

Appropriation: None.

Fiscal Note: Available.

Creates Committee/Commission/Task Force that includes Legislative members: No.

Effective Date: The bill contains several effective dates. Please refer to the bill.

Staff Summary of Public Testimony: No public hearing was held.

Persons Testifying: N/A

Persons Signed In To Testify But Not Testifying: N/A