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**SUBSTITUTE SENATE BILL 5324**

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**State of Washington**

**64th Legislature**

**2015 Regular Session**

**By** Senate Transportation (originally sponsored by Senators Hobbs, Fain, King, Lias, Angel, and Honeyford)

READ FIRST TIME 02/04/15.

1 AN ACT Relating to the distribution and use of aircraft excise  
2 taxes; amending RCW 82.48.080 and 82.42.090; providing an effective  
3 date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.48.080 and 1995 c 170 s 2 are each amended to  
6 read as follows:

7 The secretary (~~shall~~)must regularly pay to the state treasurer  
8 the excise taxes collected under this chapter, which (~~shall~~)must be  
9 credited by the state treasurer (~~as follows: Ninety percent to the~~  
10 ~~general fund and ten percent~~) to the aeronautics account (~~in the~~  
11 ~~transportation fund~~) for state grants to airports and the  
12 administrative expenses associated with grant execution and the  
13 collection of excise taxes under this chapter.

14 **Sec. 2.** RCW 82.42.090 and 2013 c 225 s 305 are each amended to  
15 read as follows:

16 All taxes, interest, and penalties collected under this chapter  
17 must be deposited into the aeronautics account hereby created in the  
18 state treasury. All taxes, interest, and penalties collected from the  
19 consumer or user of aircraft fuel from either the use tax imposed by

1 RCW 82.12.020 or the retail sales tax imposed by RCW 82.08.020 must  
2 be deposited into the state general fund.

3 NEW SECTION. **Sec. 3.** Section 2 of this act is necessary for the  
4 immediate preservation of the public peace, health, or safety, or  
5 support of the state government and its existing public institutions,  
6 and takes effect July 1, 2015.

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