
SENATE BILL 6059

State of Washington

52nd Legislature

1992 Regular Session

By Senators M. Kreidler, Metcalf, Owen and Conner

Read first time 01/14/92. Referred to Committee on Environment & Natural Resources.

1 AN ACT Relating to shellfish protection; amending RCW 82.49.030,
2 88.36.020, 82.27.010, 82.27.020, and 82.27.070; reenacting and amending
3 RCW 70.146.060; adding a new chapter to Title 36 RCW; adding a new
4 chapter to Title 75 RCW; adding a new section to chapter 90.50A RCW;
5 adding a new section to chapter 88.36 RCW; creating a new section;
6 prescribing penalties; making an appropriation; and declaring an
7 emergency.

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

9 NEW SECTION. **Sec. 1.** (1) The legislature finds that the
10 state's shellfish resources are increasingly threatened by nonpoint
11 sources of water pollution, including failing on-site sewage treatment
12 systems, agricultural animal-keeping practices, storm water runoff, and
13 boat waste. These sources are diffuse and difficult to measure, and
14 are not subject to comprehensive regulatory programs. Since 1981 the

1 state department of health has downgraded the classification of over
2 sixteen thousand acres of commercial shellfish beds to restrict or
3 prohibit harvesting, and under current trends restrictions on
4 additional areas are likely. Some thirty percent of growing areas in
5 Puget Sound have become subject to harvest restrictions due to water
6 pollution.

7 The legislature further finds that commercial shellfish harvesting
8 is a significant benefit to the state, with the potential for an
9 increasing share of the nation's consumption of shellfish due in part
10 to decreases in shellfish production from water pollution impacts in
11 other areas of the country. Additionally, shellfish harvesting is an
12 important recreational activity for large numbers of Washington
13 citizens, and is an economic benefit as well to those communities in
14 which such activities occur.

15 Despite the efforts of state and local governments over the past
16 decade, shellfish growing areas are under more stress from water
17 pollution sources than ever. Although almost three million dollars in
18 state grants to local governments have been made since 1987 to address
19 this problem, not a single area closed to harvest has been reopened.

20 (2) Therefore, it is the purpose of the legislature to initiate a
21 program that will concentrate state and local resources upon the
22 highest priority shellfish growing areas, establishing aggressive goals
23 for reopening such areas in the near future. The lessons learned from
24 successful actions under such program will then be extended to other
25 areas and prevention measures will be implemented to protect existing
26 harvest areas from declining in quality. The legislature establishes
27 the policy goal of reopening all shellfish beds currently closed to
28 harvest by the year 2000. The legislature intends that local
29 government be primarily responsible for implementing measures to
30 control sources of contamination of shellfish beds, while providing (a)

1 greater authority to local governments to fund these measures, (b) a
2 state-wide program for ranking priority areas, and (c) state financial
3 assistance for local government programs and corrective action.

4 NEW SECTION. **Sec. 2.** (1) The legislative authority of a
5 county may create one or more watershed management areas for the
6 purpose of funding water resource protection.

7 (2) When a county legislative authority proposes to create a
8 watershed management area it shall conduct a public hearing on the
9 proposal. Notice of the public hearing shall be published at least
10 once, not less than ten days prior to the hearing, in a newspaper of
11 general circulation within the proposed watershed management area. The
12 public hearing may be continued to other times, dates, and places
13 announced at the public hearing, without publication of the notice. At
14 the public hearing, the county legislative authority shall hear
15 objections and comments from anyone interested in the proposed
16 watershed management area.

17 After the public hearing, the county legislative authority may
18 adopt a resolution to authorize the creation of the watershed
19 management area, if the county legislative authority finds that the
20 creation of the watershed management area would be in the public
21 interest. The resolution shall: (a) Describe the boundaries of the
22 proposed watershed management area; and (b) find that its creation is
23 in the public interest.

24 A watershed management area may not include territory located
25 within a city or town without the approval of the city or town
26 governing body, nor may it include territory located in the
27 unincorporated area of another county without the approval of the
28 county legislative authority of that county by interlocal agreement.

1 The legislative authority or authorities creating an area may abolish
2 that area on its or their motion or by submitting the question to the
3 voters of the district and obtaining a majority vote.

4 (3) Watershed management areas are authorized to derive revenues
5 from a combination of one or more methods subject to the limitations of
6 this subsection:

7 (a) Fees for services provided;

8 (b) Fees on the withdrawal of water;

9 (c) Fees on the discharge of wastewater effluent;

10 (d) Fees on the discharge of storm water runoff;

11 (4) A property tax levy pursuant to section 3 of this act.

12 An area may also receive gifts, grants, and donations to carry out
13 its activities. Fees on the withdrawal of subterranean water and on
14 on-site sewage disposal shall be expressed as a dollar amount per
15 household unit. Fees imposed for the withdrawal of water, or on-site
16 sewage disposal, other than by households shall be expressed and
17 imposed in equivalents of household units. If a fee is imposed on on-
18 site sewage disposal, a fee must also be imposed on the discharge of
19 sewage treatment effluent, if such treatment is provided within the
20 management area.

21 A county may contract with existing public utilities to collect the
22 fees or charges, or collect the fees or charges itself.

23 A county may adopt an ordinance reducing the level of fees, for the
24 withdrawal of subterranean water or for on-site sewage disposal, that
25 are imposed upon the residential property of a class or classes of low-
26 income persons.

27 (5) Within available funding, watershed protection districts shall:

28 (a) Contract with conservation districts for implementation of plans to
29 control pollution effects of farm animal waste; (b) make use of
30 conservation corps surface water action teams to assist landowners in

1 reaching best management practices to reduce pollution; and (c) assist
2 in funding county health departments for water quality activities
3 within the watershed, including implementation of plans to monitor,
4 inspect, and cause on-site and off-site septic drainfield systems to be
5 adequately maintained and working properly.

6 NEW SECTION. **Sec. 3.** For the purpose of raising revenues to
7 carry on any project, program, or activity under this chapter including
8 funds for the payment for lands taken, purchased, or acquired and the
9 expenses incident to the acquiring thereof, or any other cost or
10 expenses incurred by the county under the provisions of this chapter,
11 a county legislative authority may levy an annual tax not to exceed
12 seventy-five cents per thousand dollars of assessed valuation of all
13 property within the watershed management area. The county legislative
14 authority may create a fund into which all moneys so derived from
15 taxation and moneys derived from rents and issues of the lands shall be
16 paid and against which special fund warrants may be drawn or negotiable
17 bonds issued to meet expenditures under this chapter.

18 NEW SECTION. **Sec. 4.** Revenues collected under this chapter
19 may be used to fund any activity, program, or project related to water
20 resource protection in the watershed management area, including sewage
21 treatment, projects that protect ground water and drinking water,
22 projects that reduce or eliminate storm water runoff and nonpoint
23 source pollution generally, and the construction, maintenance, and
24 operation of facilities for these purposes.

25 Activities should be consistent with any adopted watershed action
26 plan, ground water management plan, or other water-related plan for the
27 area covered.

1 NEW SECTION. **Sec. 5.** As used in this chapter, the following
2 terms have the meanings indicated unless the context clearly requires
3 otherwise.

4 (1) "Department" means the department of health.

5 (2) "Local government" means counties, cities, or towns.

6 (3) "Secretary" means the secretary of health.

7 (4) "Shellfish" means all bivalve and nonbivalve shellfish,
8 including mussels, scallops, clams, oysters, abalone, squid, octopus,
9 shrimp, crab, crawfish, sea cucumber, and sea urchin.

10 (5) "Shellfish area" means all saltwater tidelands on which
11 shellfish are grown or harvested for human consumption.

12 (6) "Watershed" means all lands and waters which may be a source of
13 waterborne contamination of a shellfish area.

14 NEW SECTION. **Sec. 6.** (1) The department shall prepare a list
15 of all shellfish areas that are classified as other than approved for
16 harvest, or that are threatened with a downgrade in classification in
17 the near future due to contamination. The list shall not include areas
18 designated for long-term harvest restrictions by the department under
19 the Puget Sound water quality management plan. The department may rely
20 upon or adopt any existing list that is consistent with the criteria of
21 this section. The initial list shall be finalized no later than
22 October 1, 1992. The list shall be revised at least annually based upon
23 water quality monitoring and other information.

24 (2) The list shall rank all such areas in descending order of
25 priority for actions required under section 7 of this act, based upon
26 the following criteria and other criteria that the secretary deems
27 appropriate:

28 (a) The value of the shellfish resources and potential shellfish
29 resources in the area;

1 (b) The magnitude of the pollutant sources of contamination or
2 potential contamination;

3 (c) The extent of information regarding the pollutant sources;

4 (d) The capability for upgrading the classification of such area or
5 to protect it from a downgraded classification relative to other listed
6 areas.

7 (3) For each area listed, the department shall identify the
8 probable sources of contamination based upon existing information. In
9 addition, the department shall describe the watershed boundary for each
10 area, with the assistance of the department of ecology and the local
11 government with jurisdiction over the area.

12 NEW SECTION. **Sec. 7.** (1) The secretary shall designate no
13 less than four shellfish areas with the highest rankings on the list
14 developed under section 6 of this act, for priority action as required
15 by this section. The total number of areas selected for priority
16 action shall be selected based upon the state funding available for
17 implementation of this section, funding available from local sources,
18 and the secretary's determination of the funding necessary to meet the
19 targets set forth in this section. The areas shall be those with the
20 highest rankings on the list unless the secretary determines that one
21 or more higher ranked areas are likely to meet the targets through
22 actions other than the priority actions under this section.

23 (2) By November 1, 1992, the secretary shall notify each local
24 government with jurisdiction over all or a portion of the watershed for
25 each designated shellfish area. By April 1, 1992, a plan for
26 corrective or preventive action shall be submitted to the department by
27 the county having jurisdiction over all or a portion of the watershed,
28 or by the city or town having jurisdiction over the entire watershed.
29 The county shall consult with any city or town having jurisdiction over

1 a portion of the watershed. A plan for a watershed located in more
2 than one county shall be submitted jointly by such counties.

3 (3) The plan shall describe the actions to be taken to prevent a
4 downgrade in classification of the shellfish area, or to restore the
5 area to an approved or conditionally approved status. The plan shall
6 adopt a target date of July 1, 1995, for such restoration unless a
7 later date is adopted based upon extraordinary circumstances. For each
8 action the plan shall describe the unit of local government or state
9 agency to be primarily responsible for the action. Actions to be
10 undertaken by a state agency shall be considered recommendations to the
11 department, which if approved by the department, shall be undertaken by
12 the agency. The plan shall also specify actions to be taken to achieve
13 annual progress toward the target date.

14 (4) For each action directed to the correction or prevention of
15 pollutant sources, the plan shall describe an enforcement policy to be
16 implemented in the event that voluntary compliance measures fail. The
17 local government shall submit a description of its ordinances that
18 establish the authority of the local government to carry out the plan's
19 enforcement policy.

20 (5) The local government may submit a watershed action plan adopted
21 pursuant to the Puget Sound water quality management plan or other
22 water quality plan covering the watershed that specifies actions to be
23 taken that are sufficient to meet the targets under this section.

24 (6) The local governments submitting an action plan are entitled to
25 receive state financial assistance under the requirements and
26 limitations described in section 10 of this act.

27 (7) The department and the department of ecology shall provide
28 technical assistance to local governments implementing priority action
29 plans. An annual progress report shall be submitted by the local
30 government to the department beginning October 1, 1993.

1 (8) Where the department finds that actions specified in the plan
2 are not being implemented or that annual progress is not being
3 achieved, the department may take one or more of the following actions:

4 (a) Recommend to the department of ecology that financial
5 assistance for implementation of such plan be reduced or eliminated;

6 (b) Assume the implementation of the plan;

7 (c) Seek judicial relief pursuant to section 8 of this act.

8 NEW SECTION. **Sec. 8.** The department or any person aggrieved
9 may apply to the superior court for the county in which the watershed
10 is located for injunctive relief where a local government fails to
11 submit a plan as required by this chapter or fails to implement a plan
12 once it is adopted. In addition to an order directing appropriate
13 action, the court may impose civil penalties and may impose a
14 moratorium on the issuance of permits for on-site sewage treatment
15 systems or other potential sources of contaminants within the watershed
16 area pending compliance with the requirements of this chapter.

17 NEW SECTION. **Sec. 9.** The department, in consultation with the
18 department of ecology and local governments, shall establish a schedule
19 for the preparation of action plans for those areas listed pursuant to
20 section 6 of this act but not selected for priority action under
21 section 7 of this act. The department shall adopt guidelines for the
22 preparation of such plans and establish target dates for
23 implementation, with the goal of such plans to restore the shellfish
24 area to approved or conditionally approved status. A watershed action
25 plan adopted or scheduled for development under the Puget Sound water
26 quality management plan may satisfy the requirements of this section.

1 NEW SECTION. **Sec. 10.** (1) The shellfish financial assistance
2 program is established within the department of ecology. The purpose
3 of the program is to provide state financial assistance for the
4 implementation of priority shellfish area plans.

5 (2) Each local government submitting a priority shellfish action
6 plan under section 7 of this act shall be entitled to a grant from that
7 portion of funds in the water quality account allocated by RCW
8 70.146.060. The department of ecology shall determine the amount of
9 the grant, considering the total funds available for such plans, the
10 total requests made, the amount of local funds committed to plan
11 implementation, and the sufficiency of the plan submitted. Where
12 consistent with this subsection the grant shall be subject to the
13 conditions and limitations of chapter 70.146 RCW. The department shall
14 require that at least an equal amount of funds from local sources be
15 committed as match for the state grant.

16 (3) The funds allocated by section 12 of this act shall be
17 available to local governments implementing priority shellfish area
18 plans for the purpose of establishing local government revolving loan
19 programs for corrective action or the implementation of best management
20 practices. The loans shall be on such terms and subject to such
21 conditions as are required by chapter 90.50A RCW. The department shall
22 require that at least an equal amount of funds from local sources be
23 committed as match for the state loan.

24 **Sec. 11.** RCW 70.146.060 and 1987 c 527 s 1 and 1987 c 436 s 7 are
25 each reenacted and amended to read as follows:

26 During the period from July 1, 1987, until June 30, 1995, the
27 following limitations shall apply to the department's total
28 distribution of funds appropriated from the water quality account:

1 (1) Not more than fifty percent for water pollution control
2 facilities which discharge directly into marine waters;

3 (2) Not more than twenty percent for water pollution control
4 activities that prevent or mitigate pollution of underground waters and
5 facilities that protect federally designated sole source aquifers with
6 at least two-thirds for the Spokane-Rathdrum Prairie Aquifer;

7 (3) Not more than ten percent for water pollution control
8 activities that protect freshwater lakes and rivers including but not
9 limited to Lake Chelan and the Yakima and Columbia rivers;

10 (4) Not more than ten percent for activities which control nonpoint
11 source water pollution, of which at least twenty percent shall be
12 available for distribution pursuant to section 10 of this act;

13 (5) Ten percent and such sums as may be remaining from the
14 categories specified in subsections (1) through (4) of this section for
15 water pollution control activities or facilities as determined by the
16 department; and

17 (6) Two and one-half percent of the total amounts of moneys under
18 subsections (1) through (5) of this section from February 21, 1986,
19 until December 31, 1995, shall be appropriated biennially to the state
20 conservation commission for the purposes of this chapter. Not less
21 than ten percent of the moneys received by the state conservation
22 commission under the provisions of this section shall be expended on
23 research activities.

24 With the exception of subsection (4) of this section, the
25 distribution under this section shall not be required to be met in any
26 single fiscal year.

27 Funds provided for facilities and activities under this chapter may
28 be used for payments to a service provider under a service agreement
29 pursuant to RCW 70.150.060. If funds are to be used for such payments,
30 the department may make periodic disbursements to a public body or may

1 make a single lump sum disbursement. Disbursements of funds with
2 respect to a facility owned or operated by a service provider shall be
3 equivalent in value to disbursements that would otherwise be made if
4 that facility were owned or operated by a public body. Payments under
5 this chapter for waste disposal and management facilities made to
6 public bodies entering into service agreements pursuant to RCW
7 70.150.060 shall not exceed amounts paid to public bodies not entering
8 into service agreements.

9 NEW SECTION. **Sec. 12.** A new section is added to chapter 90.50A
10 RCW to read as follows:

11 For the period July 1, 1992 through June 30, 1995, five percent of
12 the funds available annually shall be allocated for loans to local
13 governments pursuant to section 10(3) of this act.

14 NEW SECTION. **Sec. 13.** (1) The funds appropriated to the
15 department of health from the watershed protection account shall be
16 distributed as provided in this section.

17 (2) Twenty percent shall be provided to the department to
18 administer programs for the protection of shellfish areas.

19 (3) Eighty percent shall be distributed as grants by the department
20 to counties for the administration of environmental health programs
21 related to the protection of shellfish areas and the prevention of
22 contamination of watersheds of such areas. A grant shall only be made
23 to those counties that have established a local revolving loan program
24 for the purpose of providing financial assistance to residents,
25 farmers, and others for corrective action and the implementation of
26 best management practices. The grants shall be made on a competitive
27 basis, considering such factors as the magnitude and complexity of
28 contaminant sources within such watersheds, the strength of the

1 nonpoint source pollution enforcement program enforced by the county,
2 the amount of local funding committed to such programs, and other
3 appropriate factors.

4 NEW SECTION. **Sec. 14.** Beginning on December 1, 1993, the
5 department of health shall provide to the appropriate committees of the
6 legislature an annual report on the progress of the implementation of
7 this act, and make specific recommendations for additional legislation
8 necessary to achieve the purposes of this act.

9 **Sec. 15.** RCW 82.49.030 and 1991 sp.s. c 16 s 925 are each amended
10 to read as follows:

11 (1) The excise tax imposed under this chapter is due and payable to
12 the department of licensing or its agents at the time of registration
13 of a vessel. The department of licensing shall not issue or renew a
14 registration for a vessel until the tax is paid in full.

15 (2) The excise tax collected under this chapter shall be deposited
16 in the general fund.

17 (3) (~~For the 1993-95 fiscal biennium~~) Until June 30, 1999, the
18 watercraft excise tax revenues exceeding five million dollars in each
19 fiscal year, but not exceeding six million dollars(~~, may, subject to~~
20 ~~appropriation by the legislature,~~) shall be used for the purposes
21 specified in RCW 88.36.100.

22 **Sec. 16.** RCW 88.36.020 and 1989 c 393 s 2 are each amended to read
23 as follows:

24 As used in this chapter, the following terms have the meanings
25 indicated unless the context clearly requires otherwise.

26 (1) "Boat wastes" shall include, but are not limited to, sewage,
27 garbage, marine debris, plastics, contaminated bilge water, cleaning

1 solvents, paint scrapings or discarded petroleum products associated
2 with the use of vessels.

3 (2) "Boater" means any person on a vessel on waters of the state of
4 Washington.

5 (3) "Commission" means the Washington state parks and recreation
6 commission.

7 (4) "Environmentally sensitive area" means a restricted body of
8 water where discharge of untreated sewage from boats is especially
9 detrimental because of limited flushing, shallow water, commercial or
10 recreational shellfish, swimming areas, diversity of species, the
11 absence of other pollution sources, or other characteristics.

12 (5) "Marina" means a facility providing boat moorage space, fuel,
13 or commercial services. Commercial services include but are not
14 limited to overnight or live-aboard boating accommodations.

15 (6) "Polluted area" means a body of water used by boaters that is
16 contaminated by boat wastes at unacceptable levels, based on applicable
17 water quality and shellfish standards.

18 (7) "Public entities" means all elected or appointed bodies,
19 including tribal governments, responsible for collecting and spending
20 public funds.

21 (8) "Sewage dump station" means any receiving chamber or tank
22 designed to receive vessel sewage from a "porta-potty" or a portable
23 container.

24 (9) "Sewage pumpout station" means a mechanical device, including
25 a portable sewage pumpout device, generally stationed on a dock, pier,
26 float, barge, or other location convenient to boaters, designed to
27 remove sewage waste from holding tanks on vessels.

28 (10) "Vessel" means every watercraft used or capable of being used
29 as a means of transportation on the water, other than a seaplane.

1 NEW SECTION. **Sec. 17.** A new section is added to chapter 88.36 RCW
2 to read as follows:

3 The commission shall seek to provide the most cost-efficient and
4 accessible facilities possible for reducing the amount of boat waste
5 entering the state's waters. The commission shall consider providing
6 funding support for portable pumpout facilities in this effort.

7 NEW SECTION. **Sec. 18.** The sum of dollars, or as much
8 thereof as may be necessary, is appropriated for the biennium ending
9 June 30, 1993, from the watershed protection account to the department
10 of health to be allocated as provided in section 13 of this act.

11 NEW SECTION. **Sec. 19.** The watershed protection account is
12 hereby created in the state treasury. Moneys in the account may be
13 used only in a manner consistent with this chapter. Moneys deposited
14 in the account shall be administered by the department of health and
15 shall be subject to legislative appropriation. Moneys placed in the
16 account shall include tax receipts as provided in RCW 82.27.020, and
17 any other moneys appropriated to the account by the legislature. All
18 earnings from investment of balances in the watershed protection
19 account shall be credited to the account.

20 **Sec. 20.** RCW 82.27.010 and 1985 c 413 s 1 are each amended to read
21 as follows:

22 As used in this chapter, the following terms have the meanings
23 indicated unless the context clearly requires otherwise.

24 (1) "Enhanced food fish" includes all species of food fish,
25 shellfish, and anadromous game fish, including byproducts and parts
26 thereof, originating within the territorial and adjacent waters of
27 Washington and salmon originating from within the territorial and

1 adjacent waters of Oregon, Washington, and British Columbia, and all
2 troll-caught Chinook salmon originating from within the territorial and
3 adjacent waters of southeast Alaska. As used in this subsection,
4 "adjacent" waters of Oregon, Washington, and Alaska are those
5 comprising the United States fish conservation zone; "adjacent" waters
6 of British Columbia are those comprising the Canadian two hundred mile
7 exclusive economic zone; and "southeast Alaska" means that portion of
8 Alaska south and east of Cape Suckling to the Canadian border. For
9 purposes of this chapter, point of origination is established by a
10 document which identifies the product and state or province in which it
11 originates, including, but not limited to fish tickets, bills of
12 lading, invoices, or other documentation required to be kept by
13 governmental agencies.

14 (2) "Commercial" means related to or connected with buying,
15 selling, bartering, or processing.

16 (3) "Possession" means the control of enhanced food fish by the
17 owner and includes both actual and constructive possession.
18 Constructive possession occurs when the person has legal ownership but
19 not actual possession of the enhanced food fish.

20 (4) "Anadromous game fish" means steelhead trout and anadromous
21 cutthroat trout and Dolly Varden char and includes byproducts and also
22 parts of anadromous game fish, whether fresh, frozen, canned, or
23 otherwise.

24 (5) "Landed" means the act of physically placing enhanced food fish
25 (a) on a tender in the territorial waters of Washington; or (b) on any
26 land within or without the state of Washington including wharves,
27 piers, or any such extensions therefrom.

28 (6) "Bivalve shellfish" means bivalve shellfish including mussels,
29 scallops, clams, and oysters.

1 (7) "Nonbivalve shellfish" means shellfish including abalone,
2 squid, octopus, barnacles, shrimp, crab, crawfish, sea cucumber, and
3 sea urchin.

4 **Sec. 21.** RCW 82.27.020 and 1985 c 413 s 2 are each amended to read
5 as follows:

6 (1) In addition to all other taxes, licenses, or fees provided by
7 law there is established an excise tax on the commercial possession of
8 enhanced food fish as provided in this chapter. The tax is levied upon
9 and shall be collected from the owner of the enhanced food fish whose
10 possession constitutes the taxable event. The taxable event is the
11 first possession in Washington by an owner. Processing and handling of
12 enhanced food fish by a person who is not the owner is not a taxable
13 event to the processor or handler.

14 (2) A person in possession of enhanced food fish and liable to this
15 tax may deduct from the price paid to the person from which the
16 enhanced food fish (~~((except oysters)))~~) are purchased an amount equal
17 to a tax at one-half the rate levied in this section upon these
18 products.

19 (3) The measure of the tax is the value of the enhanced food fish
20 at the point of landing.

21 (4) The tax shall be equal to the measure of the tax multiplied by
22 the rates for enhanced food fish as follows:

23 (a) Chinook, coho, and chum salmon and anadromous game fish: Five
24 percent.

25 (b) Pink and sockeye salmon: Three percent.

26 (c) Other food fish and nonbivalve shellfish(~~((except oysters)))~~):
27 Two percent.

28 (d) (~~((Oysters: Seven one hundredths of one percent)))~~ Bivalve
29 shellfish: Two percent.

1 (5) An additional tax is imposed equal to the rate specified in RCW
2 82.02.030 multiplied by the tax payable under subsection (4) of this
3 section.

4 **Sec. 22.** RCW 82.27.070 and 1988 c 36 s 61 are each amended to read
5 as follows:

6 All taxes collected by the department of revenue under this chapter
7 shall be deposited in the state general fund except for the excise tax
8 on anadromous game fish, which shall be deposited in the wildlife fund,
9 and the excise tax on bivalve shellfish, which shall be deposited in
10 the watershed protection account created in section 19 of this act.

11 NEW SECTION. **Sec. 23.** (1) Sections 2 through 4 of this act
12 shall constitute a new chapter in Title 36 RCW.

13 (2) Sections 5 through 10, 13, 14, and 19 of this act shall
14 constitute a new chapter in Title 75 RCW.

15 NEW SECTION. **Sec. 24.** This act is necessary for the immediate
16 preservation of the public peace, health, or safety, or support of the
17 state government and its existing public institutions, and shall take
18 effect immediately.