
HOUSE BILL 2011

State of Washington

53rd Legislature

1993 Regular Session

By Representative R. Fisher

Read first time 02/22/93. Referred to Committee on Transportation.

1 AN ACT Relating to transportation environmental protection;
2 amending RCW 82.23A.020; adding a new section to chapter 82.23A RCW;
3 providing an effective date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.23A.020 and 1991 c 4 s 8 are each amended to read
6 as follows:

7 (1) A tax is imposed on the privilege of possession of petroleum
8 products in this state. The rate of the tax shall be (a) fifty one-
9 hundredths of one percent multiplied by the wholesale value of the
10 petroleum product plus (b) an additional fifty one-hundredths of one
11 percent multiplied by the wholesale value of the petroleum product.

12 (2) Moneys collected under ((this chapter)) subsection (1)(a) of
13 this section shall be deposited in the pollution liability insurance
14 program trust account under RCW 70.148.020.

15 (3) Moneys collected under subsection (1)(b) of this section shall
16 be deposited in the transportation environmental protection account in
17 the transportation fund.

18 (4) Chapter 82.32 RCW applies to the tax imposed in this chapter.
19 The tax due dates, reporting periods, and return requirements

1 applicable to chapter 82.04 RCW apply equally to the tax imposed in
2 this chapter.

3 ~~((4))~~ (5) For taxes levied under subsection (1)(a) of this
4 section, within thirty days after the end of each calendar quarter the
5 department shall determine the "quarterly balance," which shall be the
6 cash balance in the pollution liability insurance program trust account
7 as of the last day of that calendar quarter, after excluding the
8 reserves determined for that quarter under RCW 70.148.020 (2) and (3).
9 Balance determinations by the department under this section are final
10 and shall not be used to challenge the validity of any tax imposed
11 under this section. For each subsequent calendar quarter, tax shall be
12 imposed under this section during the entire calendar quarter unless:

13 (a) Tax was imposed under this section during the immediately
14 preceding calendar quarter, and the most recent quarterly balance is
15 more than fifteen million dollars; or

16 (b) Tax was not imposed under this section during the immediately
17 preceding calendar quarter, and the most recent quarterly balance is
18 more than seven million five hundred thousand dollars.

19 NEW SECTION. Sec. 2. A new section is added to chapter 82.23A RCW
20 to read as follows:

21 The transportation environmental protection account is created in
22 the transportation fund of the state treasury, to the credit of which
23 shall be deposited all moneys that may accrue from the petroleum
24 products tax imposed by RCW 82.23A.020(1)(b). Expenditures from this
25 account shall be subject to appropriation by the legislature and shall
26 be limited to environmental activities related to state transportation
27 projects. Environmental activities may include, but are not limited
28 to, requirements established under the puget sound water quality act,
29 clean water act, clean air act, shorelines management act, toxic waste
30 management requirements, and other state, federal, and local
31 environmental regulations.

32 NEW SECTION. Sec. 3. This act is necessary for the immediate
33 preservation of the public peace, health, or safety, or support of the
34 state government and its existing public institutions, and shall take
35 effect July 1, 1993.

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