
SENATE BILL 6050

State of Washington

56th Legislature

1999 Regular Session

By Senators Gardner, T. Sheldon, Haugen, Spanel, Jacobsen and Rasmussen

Read first time 02/25/1999. Referred to Committee on Natural Resources, Parks & Recreation.

1 AN ACT Relating to the study to determine the proportion of motor
2 vehicle fuel tax derived from taxes paid on fuel used for marine
3 purposes; amending RCW 43.99.030 and 43.99.040; and creating a new
4 section.

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

6 **Sec. 1.** RCW 43.99.030 and 1995 c 166 s 1 are each amended to read
7 as follows:

8 ~~((From time to time, but at least once each four years, the
9 director of licensing shall))~~ (1) The committee shall, in consultation
10 with the department of licensing and the department of transportation,
11 make or authorize the making of studies, surveys, or investigations to
12 determine the amount or proportion of moneys paid ((to him)) as motor
13 vehicle fuel tax which is tax on marine fuel. ((The director shall
14 make or authorize the making of studies, surveys, or investigations to
15 assist him in making such determination, and shall hold one or more
16 public hearings on the findings of such studies, surveys, or
17 investigations prior to making his determination.)) The studies,
18 surveys, or investigations conducted pursuant to this section shall be
19 conducted every ten years, shall encompass a period of ((twelve))

1 twenty-four consecutive months each time, and shall estimate, to the
2 greatest accuracy practicable, the percent of motor vehicle fuel tax
3 which is tax on fuel sold in Washington for use in any watercraft. A
4 study shall be conducted during 2002-04 and the committee shall report
5 the results of the study to the legislature on January 1, 2005, and
6 each ten years thereafter. ((The final determination by the director
7 shall be implemented as of the next biennium after the period from
8 which the study data were collected. The director may delegate his
9 duties and authority under this section to one or more persons of the
10 department of licensing if he finds such delegation necessary and
11 proper to the efficient performance of these duties.)) Costs of
12 carrying out the provisions of this section shall be paid from the
13 ((marine fuel tax refund)) recreation resource account created in RCW
14 ((43.99.040)) 43.99.170, upon legislative appropriation.

15 (2) The survey required by this section will be limited to vessels
16 required to be registered in accordance with chapter 88.02 RCW and
17 vessels exempt from registration pursuant to RCW 88.02.030 (6) and (7).

18 **Sec. 2.** RCW 43.99.040 and 1995 c 166 s 2 are each amended to read
19 as follows:

20 There is created the marine fuel tax refund account in the state
21 treasury. The director of licensing shall request the state treasurer
22 to refund monthly from the motor vehicle fund amounts which have been
23 determined to be tax on marine fuel. The state treasurer shall refund
24 such amounts and place them in the marine fuel tax refund account to be
25 held for those entitled thereto pursuant to chapter 82.36 RCW and RCW
26 43.99.050(~~(, except that he shall not refund and place in the marine~~
27 ~~fuel tax refund account for any period for which a determination has~~
28 ~~been made pursuant to RCW 43.99.030 more than)). The amount of the~~
29 monthly refund is the greater of the following amounts: (1) An amount
30 equal to ((two)) the percent of all moneys paid ((to him)) as motor
31 vehicle fuel tax for such period as determined by the legislature based
32 on the studies, surveys, and investigations conducted under RCW
33 43.99.030, or (2) an amount necessary to meet all approved claims for
34 refund of tax on marine fuel for such period.

1 NEW SECTION. **Sec. 3.** The percent of all moneys paid as motor
2 vehicle fuel tax which is tax on marine fuel used by watercraft
3 pursuant to RCW 43.99.030(2) is determined to be 1.139.

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