

# FINAL BILL REPORT

## SHB 1651

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C 311 L 07

Synopsis as Enacted

**Brief Description:** Creating the boating activities program.

**Sponsors:** By House Committee on Appropriations (originally sponsored by Representatives Fromhold, Alexander, B. Sullivan, Walsh and Simpson).

**House Committee on Agriculture & Natural Resources**

**House Committee on Appropriations**

**Senate Committee on Natural Resources, Ocean & Recreation**

**Senate Committee on Ways & Means**

### **Background:**

Most motor boat owners are required to pay an annual watercraft excise tax of .05 percent of the fair-market value of their vessel or \$5, whichever is greater. The tax receipts are deposited into the State General Fund.

The Department of Revenue determines the appraisal value of the vessel, and prepares a depreciation schedule for use in the determination of fair market value at least once a year. An owner may appeal the appraised value of the vessel and the Board of Tax Appeals may request an independent appraisal of the vessel.

### **Summary:**

The newly created Boating Activities Account collects receipts from the watercraft excise tax revenue. The Boating Activities Program in the Interagency Committee for Outdoor Recreation (IAC) may use the money, after appropriation, for boating activities and grants to improve boating activities. If the revenue is equal to or less than \$2.5 million per fiscal year, then 80 percent will be used for boating activities and 20 percent for grants. Any excess money above \$2.5 million will be divided by the Boating Activities Program among the boating activities and grants. To determine the interests of the boating community and the priorities for grant moneys, the IAC will convene a Boating Activities Advisory Committee.

Organizations receiving grant money from the Boating Activities Account must first consider contracting with public agencies to employ the Youth Development and Conservation Corps or other youth crew to complete the grant project.

The IAC will conduct a study of boater needs by December 1, 2007, and report the findings to the Legislature. The study on boater needs will be updated every even-numbered year beginning in 2008. Part of the initial study must look at boating-related law enforcement needs and their estimated cost.

**Votes on Final Passage:**

House	94	1	
Senate	47	0	(Senate amended)
House	96	2	(House concurred)

**Effective:** July 22, 2007