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**Agriculture & Natural Resources  
Committee**

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**HB 1651**

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

**Sponsors:** Representatives Fromhold, Alexander, B. Sullivan, Walsh and Simpson.

**Brief Summary of Bill**

- Creates the Boating Activities Account in the state treasury to collect receipts from watercraft excise tax revenues.
- Creates the Boating Activities Program within the Interagency Committee on Outdoor Recreation to administer the money for boating activities and grants for the improvement of boating activities.
- Requires the Interagency Committee on Outdoor Recreation to conduct a study of boater needs by December 1, 2007, and report the findings back to the Legislature.

**Hearing Date:** 2/7/07

**Staff:** Jaclyn Ford (786-7339).

**Background:**

Most motor boats are required to pay an excise tax of .05 percent of the fair market value of their vessel or \$5, whichever is greater [RCW 82.49.010]. The tax receipts are deposited into the General Fund [RCW 82.49.030].

The Department of Revenue (DOR) 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 [RCW 82.49.040 82.49.050]. An owner may appeal the appraised value of the vessel, and the Board of Tax Appeals may request an independent appraisal of the vessel [RCW 82.49.060].

**Summary of Bill:**

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

The newly created Boating Activities Account collects receipts from the watercraft excise tax revenue. The Boating Activities Program in the Interagency Committee on 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 \$2,500,000 per fiscal year, then 80 percent will be used for boating activities and 20 percent for grants. Any excess money above \$2,500,000 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, a Boating Activities Advisory Committee will be convened.

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 back 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.

The creation of the Boating Activities Account does not require the state expenditure limit to be lowered.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of session in which bill is passed.