
SENATE BILL 5494

State of Washington 61st Legislature 2009 Regular Session

By Senators Haugen, Swecker, Marr, and Delvin

Read first time 01/23/09. Referred to Committee on Transportation.

1 AN ACT Relating to determining the amount of motor vehicle fuel tax
2 moneys derived from tax on marine fuel; and amending RCW 79A.25.030,
3 79A.25.040, and 79A.25.070.

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

5 **Sec. 1.** RCW 79A.25.030 and 2007 c 241 s 42 are each amended to
6 read as follows:

7 ~~((From time to time, but at least once each four years, the~~
8 ~~director of licensing shall determine the amount or proportion of~~
9 ~~moneys paid to him or her as motor vehicle fuel tax which is tax on~~
10 ~~marine fuel. The director of licensing shall make or authorize the~~
11 ~~making of studies, surveys, or investigations to assist him or her in~~
12 ~~making such determination, and shall hold one or more public hearings~~
13 ~~on the findings of such studies, surveys, or investigations prior to~~
14 ~~making his or her determination. The studies, surveys, or~~
15 ~~investigations conducted pursuant to this section shall encompass a~~
16 ~~period of twelve consecutive months each time. The final determination~~
17 ~~by the director of licensing shall be implemented as of the next~~
18 ~~biennium after the period from which the study data were collected.~~
19 ~~The director of licensing may delegate his or her duties and authority~~

1 ~~under this section to one or more persons of the department of~~
2 ~~licensing if he or she finds such delegation necessary and proper to~~
3 ~~the efficient performance of these duties. Costs of carrying out the~~
4 ~~provisions of this section shall be paid from the marine fuel tax~~
5 ~~refund account created in RCW 79A.25.040, upon legislative~~
6 ~~appropriation)) (1) The amount or proportion of motor vehicle fuel tax~~
7 ~~moneys that are tax on marine fuel is deemed to be one percent of the~~
8 ~~total motor vehicle fuel tax moneys collected annually.~~

9 (2) One percent of the total motor vehicle fuel tax moneys
10 collected annually is to be deposited into the marine fuel tax refund
11 account as provided in RCW 79A.25.040 and 79A.25.070.

12 **Sec. 2.** RCW 79A.25.040 and 2000 c 11 s 71 are each amended to read
13 as follows:

14 There is created the marine fuel tax refund account in the state
15 treasury. The director of licensing shall request the state treasurer
16 to refund monthly from the motor vehicle fund (~~amounts which have been~~
17 ~~determined to be tax on marine fuel)) an amount equal to one percent of~~
18 ~~the motor vehicle fuel tax moneys collected during that period.~~ The
19 state treasurer shall refund such amounts and place them in the marine
20 fuel tax refund account to be held for those entitled thereto pursuant
21 to chapter 82.36 RCW and RCW 79A.25.050, except that (~~he or she~~
22 ~~shall)) the treasurer may not refund and place in the marine fuel tax
23 refund account (~~for any period for which a determination has been made~~
24 ~~pursuant to RCW 79A.25.030)) more than the greater of the following~~
25 amounts: (1) An amount equal to two percent of all moneys paid to
26 (~~him or her~~) the treasurer as motor vehicle fuel tax for such period,
27 (2) an amount necessary to meet all approved claims for refund of tax
28 on marine fuel for such period.~~

29 **Sec. 3.** RCW 79A.25.070 and 2003 c 361 s 409 are each amended to
30 read as follows:

31 Upon expiration of the time limited by RCW 82.36.330 for claiming
32 of refunds of tax on marine fuel, the state of Washington shall succeed
33 to the right to such refunds. The director of licensing, after taking
34 into account past and anticipated claims for refunds from and deposits
35 to the marine fuel tax refund account (~~and the costs of carrying out~~
36 ~~the provisions of RCW 79A.25.030)), shall request the state treasurer~~

1 to transfer monthly from the marine fuel tax refund account an amount
2 equal to the proportion of the moneys in the account representing a
3 motor vehicle fuel tax rate of: (1) Nineteen cents per gallon of motor
4 vehicle fuel from July 1, 2003, through June 30, 2005; (2) twenty cents
5 per gallon of motor vehicle fuel from July 1, 2005, through June 30,
6 2007; (3) twenty-one cents per gallon of motor vehicle fuel from July
7 1, 2007, through June 30, 2009; (4) twenty-two cents per gallon of
8 motor vehicle fuel from July 1, 2009, through June 30, 2011; and (5)
9 twenty-three cents per gallon of motor vehicle fuel beginning July 1,
10 2011, and thereafter, to the recreation resource account and the
11 remainder to the motor vehicle fund.

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