

# SENATE BILL REPORT

## SB 6365

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As Reported by Senate Committee On:  
Ways & Means, February 5, 2020

**Title:** An act relating to payments in lieu of real property taxes by the department of fish and wildlife.

**Brief Description:** Concerning payments in lieu of real property taxes by the department of fish and wildlife.

**Sponsors:** Senators Warnick and Van De Wege.

**Brief History:**

**Committee Activity:** Ways & Means: 1/22/20, 2/05/20 [DP].

**Brief Summary of Bill**

- Requires the state treasurer, on behalf of the Department of Fish and Wildlife, to distribute payments in lieu of taxes, on game lands, to counties by April 30th of each year.

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### SENATE COMMITTEE ON WAYS & MEANS

**Majority Report:** Do pass.

Signed by Senators Rolfes, Chair; Frockt, Vice Chair, Operating, Capital Lead; Mullet, Capital Budget Cabinet; Braun, Ranking Member; Brown, Assistant Ranking Member, Operating; Honeyford, Assistant Ranking Member, Capital; Becker, Billig, Carlyle, Conway, Darneille, Dhingra, Hasegawa, Hunt, Keiser, Liias, Muzzall, Pedersen, Rivers, Schoesler, Van De Wege, Wagoner, Warnick and Wilson, L..

**Staff:** Jed Herman (786-7346)

**Background:** The Department of Fish and Wildlife (DFW) makes payments in lieu of taxes (PILT) on lands it owns to counties that have elected to receive it. A receiving county must distribute PILT to local taxing districts based on the location of the property. Game lands eligible for DFW PILT includes all DFW-owned tracts used for wildlife habitat and public recreational purposes. DFW buildings, structures, facilities, game farms, fish hatcheries, water access sites, tidelands, and public fishing areas are ineligible.

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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.*

For the 2013-15 and 2015-17 fiscal biennia, the Legislature fixed the amount of PILT paid to each county based on the PILT received in 2009. For the 2017-2019 fiscal biennia, the Legislature set a fixed amount of PILT and then established payments to counties on a percentage basis. For the 2019-21 biennium, the state treasurer must distribute PILT payments on behalf of the director. Prior to 2012, counties chose one of the following two formulas to calculate DFW PILT:

- the tax that would be due if the property was taxed as open space land; or
- the greater of either \$0.70 per acre or the PILT amount paid in 1984—this choice requires that PILT was received in 1984.

If a county elects to receive PILT, it must track the amount of fees, fines, and forfeitures received from fish and game violations and send an equivalent amount to the state treasurer for deposit into the state general fund. Counties need not track the fees, fines, and forfeitures information while the rate remains frozen at the 2009 level.

**Summary of Bill:** The state treasurer, on behalf of DFW, must distribute PILT to counties by April 30 of each year on game lands. The provisions related to prior bienniums are deleted.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Staff Summary of Public Testimony:** PRO: I sponsored this bill because the revenue is very much needed in the affected rural counties. The department is in full support of this bill. It is an outcome of a recommendation from a Department of Revenue report. The cost of the bill is free. The bill improves the functioning aspects of PILT. We fully support standardizing the payment of assessments.

**Persons Testifying:** PRO: Senator Judy Warnick, Prime Sponsor; Cynthia Wilkerson, Department of Fish and Wildlife; Justin Allegro, The Nature Conservancy; Paul Jewell, Association of Counties; Christine Mahler, Washington Wildlife & Recreation Coalition/ Executive Director.

**Persons Signed In To Testify But Not Testifying:** No one.