

CERTIFICATION OF ENROLLMENT
ENGROSSED THIRD SUBSTITUTE HOUSE BILL 1324

66th Legislature
2019 Regular Session

Passed by the House April 24, 2019
Yeas 94 Nays 0

Speaker of the House of Representatives

Passed by the Senate April 22, 2019
Yeas 40 Nays 9

President of the Senate

Approved

Governor of the State of Washington

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED THIRD SUBSTITUTE HOUSE BILL 1324** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

FILED

**Secretary of State
State of Washington**

ENGROSSED THIRD SUBSTITUTE HOUSE BILL 1324

AS AMENDED BY THE SENATE

Passed Legislature - 2019 Regular Session

State of Washington 66th Legislature 2019 Regular Session

By House Appropriations (originally sponsored by Representatives Chapman, Maycumber, Springer, Chandler, Blake, Stokesbary, Steele, Reeves, Pettigrew, Dolan, Volz, Barkis, Eslick, Lekanoff, Tharinger, Hoff, Jenkins, Kilduff, and Leavitt)

READ FIRST TIME 03/01/19.

1 AN ACT Relating to creating the Washington rural development and
2 opportunity zone act; amending RCW 82.04.260 and 82.04.261; creating
3 new sections; and providing an expiration date.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that while many
6 parts of the state are thriving economically, some rural and
7 distressed communities have struggled to keep pace. These communities
8 represent significant opportunity for economic growth and innovation.
9 However, businesses and entrepreneurs often find it difficult to
10 obtain the capital they need to expand and grow in these areas.
11 Therefore, it is the intent of the legislature to study the creation
12 of a program to incentivize private investments and job creation in
13 rural and distressed communities while ensuring no loss of revenue to
14 the state.

15 NEW SECTION. **Sec. 2.** (1) The Washington state institute for
16 public policy must conduct a study on certain programs incentivizing
17 private investment and job creation in rural and distressed
18 communities. In conducting the study, the institute must:

19 (a) Conduct a fifty-state review on the structure and
20 characteristics of certified capital company programs, new markets

1 tax credit programs, rural jobs programs, and other similar economic
2 development programs in other states; and

3 (b) Review any available research on these initiatives and, to
4 the extent possible, describe the effects of each type of initiative
5 on employment, earnings, property values, and job creation.

6 (2) The Washington state institute for public policy must submit
7 a report on its findings to the appropriate committees of the
8 legislature, in compliance with RCW 43.01.036, by July 1, 2020.

9 NEW SECTION. **Sec. 3.** (1) The legislature finds that the
10 Washington state forest practices habitat conservation plan was
11 approved in 2006 by the United States fish and wildlife service and
12 the national oceanic and atmospheric administration's marine
13 fisheries service. The legislature further finds that the
14 conservation plan protects habitat of aquatic species, supports
15 economically viable and healthy forests, and creates regulatory
16 stability for landowners. The legislature further finds that funding
17 for the adaptive management program and participation grants are
18 required to implement the forest and fish agreement and meet the
19 goals of the conservation plan. The legislature further finds that
20 the surcharge on the timber products business and occupation tax rate
21 was agreed to by the forest products industry, tribal leaders, and
22 stakeholders as a way to provide funding and safeguard the future of
23 the conservation plan. The legislature further finds that the
24 forestry industry assumed significant financial obligation with the
25 enactment of this conservation plan, in exchange for operational
26 certainty under the endangered species act. Therefore, the
27 legislature concludes that the timber products business and
28 occupation tax rate and the surcharge should continue until the
29 expiration date of the forest and fish agreement, in 2056.

30 (2) The legislature finds that Washington has one of the
31 strongest economies in the country. However, the local economies in
32 some rural counties continue to struggle. The legislature further
33 finds that the economic prosperity of our state must be shared by all
34 of our communities. The legislature further finds that forest product
35 sectors provide family-wage jobs in economically struggling areas of
36 the state. The legislature further finds that in 2017 the Washington
37 forest products industry, directly and indirectly, employed one
38 hundred one thousand workers, earning 5.5 billion dollars in wages.
39 Therefore, the legislature concludes that the forest products

1 industries support our local rural economies and contribute towards
2 the effort to lower unemployment rates across the state, especially
3 in rural areas.

4 **Sec. 4.** RCW 82.04.260 and 2018 c 164 s 3 are each amended to
5 read as follows:

6 (1) Upon every person engaging within this state in the business
7 of manufacturing:

8 (a) Wheat into flour, barley into pearl barley, soybeans into
9 soybean oil, canola into canola oil, canola meal, or canola by-
10 products, or sunflower seeds into sunflower oil; as to such persons
11 the amount of tax with respect to such business is equal to the value
12 of the flour, pearl barley, oil, canola meal, or canola by-product
13 manufactured, multiplied by the rate of 0.138 percent;

14 (b) Beginning July 1, 2025, seafood products that remain in a
15 raw, raw frozen, or raw salted state at the completion of the
16 manufacturing by that person; or selling manufactured seafood
17 products that remain in a raw, raw frozen, or raw salted state at the
18 completion of the manufacturing, to purchasers who transport in the
19 ordinary course of business the goods out of this state; as to such
20 persons the amount of tax with respect to such business is equal to
21 the value of the products manufactured or the gross proceeds derived
22 from such sales, multiplied by the rate of 0.138 percent. Sellers
23 must keep and preserve records for the period required by RCW
24 82.32.070 establishing that the goods were transported by the
25 purchaser in the ordinary course of business out of this state;

26 (c) (i) Except as provided otherwise in (c) (iii) of this
27 subsection, from July 1, 2025, until January 1, 2036, dairy products;
28 or selling dairy products that the person has manufactured to
29 purchasers who either transport in the ordinary course of business
30 the goods out of state or purchasers who use such dairy products as
31 an ingredient or component in the manufacturing of a dairy product;
32 as to such persons the tax imposed is equal to the value of the
33 products manufactured or the gross proceeds derived from such sales
34 multiplied by the rate of 0.138 percent. Sellers must keep and
35 preserve records for the period required by RCW 82.32.070
36 establishing that the goods were transported by the purchaser in the
37 ordinary course of business out of this state or sold to a
38 manufacturer for use as an ingredient or component in the
39 manufacturing of a dairy product.

1 (ii) For the purposes of this subsection (1)(c), "dairy products"
2 means:

3 (A) Products, not including any marijuana-infused product, that
4 as of September 20, 2001, are identified in 21 C.F.R., chapter 1,
5 parts 131, 133, and 135, including by-products from the manufacturing
6 of the dairy products, such as whey and casein; and

7 (B) Products comprised of not less than seventy percent dairy
8 products that qualify under (c)(ii)(A) of this subsection, measured
9 by weight or volume.

10 (iii) The preferential tax rate provided to taxpayers under this
11 subsection (1)(c) does not apply to sales of dairy products on or
12 after July 1, 2023, where a dairy product is used by the purchaser as
13 an ingredient or component in the manufacturing in Washington of a
14 dairy product;

15 (d)(i) Beginning July 1, 2025, fruits or vegetables by canning,
16 preserving, freezing, processing, or dehydrating fresh fruits or
17 vegetables, or selling at wholesale fruits or vegetables manufactured
18 by the seller by canning, preserving, freezing, processing, or
19 dehydrating fresh fruits or vegetables and sold to purchasers who
20 transport in the ordinary course of business the goods out of this
21 state; as to such persons the amount of tax with respect to such
22 business is equal to the value of the products manufactured or the
23 gross proceeds derived from such sales multiplied by the rate of
24 0.138 percent. Sellers must keep and preserve records for the period
25 required by RCW 82.32.070 establishing that the goods were
26 transported by the purchaser in the ordinary course of business out
27 of this state.

28 (ii) For purposes of this subsection (1)(d), "fruits" and
29 "vegetables" do not include marijuana, useable marijuana, or
30 marijuana-infused products; and

31 (e) Wood biomass fuel; as to such persons the amount of tax with
32 respect to the business is equal to the value of wood biomass fuel
33 manufactured, multiplied by the rate of 0.138 percent. For the
34 purposes of this section, "wood biomass fuel" means a liquid or
35 gaseous fuel that is produced from lignocellulosic feedstocks,
36 including wood, forest, (~~(+or+)~~) or field residue(~~(+)~~) and dedicated
37 energy crops, and that does not include wood treated with chemical
38 preservations such as creosote, pentachlorophenol, or copper-chrome-
39 arsenic.

1 (2) Upon every person engaging within this state in the business
2 of splitting or processing dried peas; as to such persons the amount
3 of tax with respect to such business is equal to the value of the
4 peas split or processed, multiplied by the rate of 0.138 percent.

5 (3) Upon every nonprofit corporation and nonprofit association
6 engaging within this state in research and development, as to such
7 corporations and associations, the amount of tax with respect to such
8 activities is equal to the gross income derived from such activities
9 multiplied by the rate of 0.484 percent.

10 (4) Upon every person engaging within this state in the business
11 of slaughtering, breaking and/or processing perishable meat products
12 and/or selling the same at wholesale only and not at retail; as to
13 such persons the tax imposed is equal to the gross proceeds derived
14 from such sales multiplied by the rate of 0.138 percent.

15 (5) Upon every person engaging within this state in the business
16 of acting as a travel agent or tour operator; as to such persons the
17 amount of the tax with respect to such activities is equal to the
18 gross income derived from such activities multiplied by the rate of
19 0.275 percent.

20 (6) Upon every person engaging within this state in business as
21 an international steamship agent, international customs house broker,
22 international freight forwarder, vessel and/or cargo charter broker
23 in foreign commerce, and/or international air cargo agent; as to such
24 persons the amount of the tax with respect to only international
25 activities is equal to the gross income derived from such activities
26 multiplied by the rate of 0.275 percent.

27 (7) Upon every person engaging within this state in the business
28 of stevedoring and associated activities pertinent to the movement of
29 goods and commodities in waterborne interstate or foreign commerce;
30 as to such persons the amount of tax with respect to such business is
31 equal to the gross proceeds derived from such activities multiplied
32 by the rate of 0.275 percent. Persons subject to taxation under this
33 subsection are exempt from payment of taxes imposed by chapter 82.16
34 RCW for that portion of their business subject to taxation under this
35 subsection. Stevedoring and associated activities pertinent to the
36 conduct of goods and commodities in waterborne interstate or foreign
37 commerce are defined as all activities of a labor, service or
38 transportation nature whereby cargo may be loaded or unloaded to or
39 from vessels or barges, passing over, onto or under a wharf, pier, or
40 similar structure; cargo may be moved to a warehouse or similar

1 holding or storage yard or area to await further movement in import
2 or export or may move to a consolidation freight station and be
3 stuffed, unstuffed, containerized, separated or otherwise segregated
4 or aggregated for delivery or loaded on any mode of transportation
5 for delivery to its consignee. Specific activities included in this
6 definition are: Wharfage, handling, loading, unloading, moving of
7 cargo to a convenient place of delivery to the consignee or a
8 convenient place for further movement to export mode; documentation
9 services in connection with the receipt, delivery, checking, care,
10 custody and control of cargo required in the transfer of cargo;
11 imported automobile handling prior to delivery to consignee; terminal
12 stevedoring and incidental vessel services, including but not limited
13 to plugging and unplugging refrigerator service to containers,
14 trailers, and other refrigerated cargo receptacles, and securing ship
15 hatch covers.

16 (8) (a) Upon every person engaging within this state in the
17 business of disposing of low-level waste, as defined in RCW
18 43.145.010; as to such persons the amount of the tax with respect to
19 such business is equal to the gross income of the business, excluding
20 any fees imposed under chapter 43.200 RCW, multiplied by the rate of
21 3.3 percent.

22 (b) If the gross income of the taxpayer is attributable to
23 activities both within and without this state, the gross income
24 attributable to this state must be determined in accordance with the
25 methods of apportionment required under RCW 82.04.460.

26 (9) Upon every person engaging within this state as an insurance
27 producer or title insurance agent licensed under chapter 48.17 RCW or
28 a surplus line broker licensed under chapter 48.15 RCW; as to such
29 persons, the amount of the tax with respect to such licensed
30 activities is equal to the gross income of such business multiplied
31 by the rate of 0.484 percent.

32 (10) Upon every person engaging within this state in business as
33 a hospital, as defined in chapter 70.41 RCW, that is operated as a
34 nonprofit corporation or by the state or any of its political
35 subdivisions, as to such persons, the amount of tax with respect to
36 such activities is equal to the gross income of the business
37 multiplied by the rate of 0.75 percent through June 30, 1995, and 1.5
38 percent thereafter.

39 (11) (a) Beginning October 1, 2005, upon every person engaging
40 within this state in the business of manufacturing commercial

1 airplanes, or components of such airplanes, or making sales, at
2 retail or wholesale, of commercial airplanes or components of such
3 airplanes, manufactured by the seller, as to such persons the amount
4 of tax with respect to such business is, in the case of
5 manufacturers, equal to the value of the product manufactured and the
6 gross proceeds of sales of the product manufactured, or in the case
7 of processors for hire, equal to the gross income of the business,
8 multiplied by the rate of:

9 (i) 0.4235 percent from October 1, 2005, through June 30, 2007;

10 and

11 (ii) 0.2904 percent beginning July 1, 2007.

12 (b) Beginning July 1, 2008, upon every person who is not eligible
13 to report under the provisions of (a) of this subsection (11) and is
14 engaging within this state in the business of manufacturing tooling
15 specifically designed for use in manufacturing commercial airplanes
16 or components of such airplanes, or making sales, at retail or
17 wholesale, of such tooling manufactured by the seller, as to such
18 persons the amount of tax with respect to such business is, in the
19 case of manufacturers, equal to the value of the product manufactured
20 and the gross proceeds of sales of the product manufactured, or in
21 the case of processors for hire, be equal to the gross income of the
22 business, multiplied by the rate of 0.2904 percent.

23 (c) For the purposes of this subsection (11), "commercial
24 airplane" and "component" have the same meanings as provided in RCW
25 82.32.550.

26 (d) In addition to all other requirements under this title, a
27 person reporting under the tax rate provided in this subsection (11)
28 must file a complete annual tax performance report with the
29 department under RCW 82.32.534.

30 (e)(i) Except as provided in (e)(ii) of this subsection (11),
31 this subsection (11) does not apply on and after July 1, 2040.

32 (ii) With respect to the manufacturing of commercial airplanes or
33 making sales, at retail or wholesale, of commercial airplanes, this
34 subsection (11) does not apply on and after July 1st of the year in
35 which the department makes a determination that any final assembly or
36 wing assembly of any version or variant of a commercial airplane that
37 is the basis of a siting of a significant commercial airplane
38 manufacturing program in the state under RCW 82.32.850 has been sited
39 outside the state of Washington. This subsection (11)(e)(ii) only
40 applies to the manufacturing or sale of commercial airplanes that are

1 the basis of a siting of a significant commercial airplane
2 manufacturing program in the state under RCW 82.32.850.

3 (12)(a) Until July 1, (~~2024~~) 2045, upon every person engaging
4 within this state in the business of extracting timber or extracting
5 for hire timber; as to such persons the amount of tax with respect to
6 the business is, in the case of extractors, equal to the value of
7 products, including by-products, extracted, or in the case of
8 extractors for hire, equal to the gross income of the business,
9 multiplied by the rate of 0.4235 percent from July 1, 2006, through
10 June 30, 2007, and 0.2904 percent from July 1, 2007, through June 30,
11 (~~2024~~) 2045.

12 (b) Until July 1, (~~2024~~) 2045, upon every person engaging
13 within this state in the business of manufacturing or processing for
14 hire: (i) Timber into timber products or wood products; (~~or~~) (ii)
15 timber products into other timber products or wood products; or (iii)
16 products defined in RCW 19.27.570(1); as to such persons the amount
17 of the tax with respect to the business is, in the case of
18 manufacturers, equal to the value of products, including by-products,
19 manufactured, or in the case of processors for hire, equal to the
20 gross income of the business, multiplied by the rate of 0.4235
21 percent from July 1, 2006, through June 30, 2007, and 0.2904 percent
22 from July 1, 2007, through June 30, (~~2024~~) 2045.

23 (c) Until July 1, (~~2024~~) 2045, upon every person engaging
24 within this state in the business of selling at wholesale: (i) Timber
25 extracted by that person; (ii) timber products manufactured by that
26 person from timber or other timber products; (~~or~~) (iii) wood
27 products manufactured by that person from timber or timber products;
28 or (iv) products defined in RCW 19.27.570(1) manufactured by that
29 person as to such persons the amount of the tax with respect to the
30 business is equal to the gross proceeds of sales of the timber,
31 timber products, (~~or~~) wood products, or products defined in RCW
32 19.27.570(1) multiplied by the rate of 0.4235 percent from July 1,
33 2006, through June 30, 2007, and 0.2904 percent from July 1, 2007,
34 through June 30, (~~2024~~) 2045.

35 (d) Until July 1, (~~2024~~) 2045, upon every person engaging
36 within this state in the business of selling standing timber; as to
37 such persons the amount of the tax with respect to the business is
38 equal to the gross income of the business multiplied by the rate of
39 0.2904 percent. For purposes of this subsection (12)(d), "selling
40 standing timber" means the sale of timber apart from the land, where

1 the buyer is required to sever the timber within thirty months from
2 the date of the original contract, regardless of the method of
3 payment for the timber and whether title to the timber transfers
4 before, upon, or after severance.

5 (e) For purposes of this subsection, the following definitions
6 apply:

7 (i) "Biocomposite surface products" means surface material
8 products containing, by weight or volume, more than fifty percent
9 recycled paper and that also use nonpetroleum-based phenolic resin as
10 a bonding agent.

11 (ii) "Paper and paper products" means products made of interwoven
12 cellulosic fibers held together largely by hydrogen bonding. "Paper
13 and paper products" includes newsprint; office, printing, fine, and
14 pressure-sensitive papers; paper napkins, towels, and toilet tissue;
15 kraft bag, construction, and other kraft industrial papers;
16 paperboard, liquid packaging containers, containerboard, corrugated,
17 and solid-fiber containers including linerboard and corrugated
18 medium; and related types of cellulosic products containing
19 primarily, by weight or volume, cellulosic materials. "Paper and
20 paper products" does not include books, newspapers, magazines,
21 periodicals, and other printed publications, advertising materials,
22 calendars, and similar types of printed materials.

23 (iii) "Recycled paper" means paper and paper products having
24 fifty percent or more of their fiber content that comes from
25 postconsumer waste. For purposes of this subsection (12)(e)(iii),
26 "postconsumer waste" means a finished material that would normally be
27 disposed of as solid waste, having completed its life cycle as a
28 consumer item.

29 (iv) "Timber" means forest trees, standing or down, on privately
30 or publicly owned land. "Timber" does not include Christmas trees
31 that are cultivated by agricultural methods or short-rotation
32 hardwoods as defined in RCW 84.33.035.

33 (v) "Timber products" means:

34 (A) Logs, wood chips, sawdust, wood waste, and similar products
35 obtained wholly from the processing of timber, short-rotation
36 hardwoods as defined in RCW 84.33.035, or both;

37 (B) Pulp, including market pulp and pulp derived from recovered
38 paper or paper products; and

39 (C) Recycled paper, but only when used in the manufacture of
40 biocomposite surface products.

1 (vi) "Wood products" means paper and paper products; dimensional
2 lumber; engineered wood products such as particleboard, oriented
3 strand board, medium density fiberboard, and plywood; wood doors;
4 wood windows; and biocomposite surface products.

5 (f) Except for small harvesters as defined in RCW 84.33.035, a
6 person reporting under the tax rate provided in this subsection (12)
7 must file a complete annual tax performance report with the
8 department under RCW 82.32.534.

9 (g) Nothing in this subsection (12) may be construed to affect
10 the taxation of any activity defined as a retail sale in RCW
11 82.04.050(2) (b) or (c), defined as a wholesale sale in RCW
12 82.04.060(2), or taxed under RCW 82.04.280(1)(g).

13 (13) Upon every person engaging within this state in inspecting,
14 testing, labeling, and storing canned salmon owned by another person,
15 as to such persons, the amount of tax with respect to such activities
16 is equal to the gross income derived from such activities multiplied
17 by the rate of 0.484 percent.

18 (14)(a) Upon every person engaging within this state in the
19 business of printing a newspaper, publishing a newspaper, or both,
20 the amount of tax on such business is equal to the gross income of
21 the business multiplied by the rate of 0.35 percent until July 1,
22 2024, and 0.484 percent thereafter.

23 (b) A person reporting under the tax rate provided in this
24 subsection (14) must file a complete annual tax performance report
25 with the department under RCW 82.32.534.

26 **Sec. 5.** RCW 82.04.261 and 2017 c 323 s 501 are each amended to
27 read as follows:

28 (1) In addition to the taxes imposed under RCW 82.04.260(12), a
29 surcharge is imposed on those persons who are subject to any of the
30 taxes imposed under RCW 82.04.260(12). Except as otherwise provided
31 in this section, the surcharge is equal to 0.052 percent. The
32 surcharge is added to the rates provided in RCW 82.04.260(12) (a),
33 (b), (c), and (d). ~~((The surcharge and this section expire July 1,~~
34 ~~2024.))~~

35 (2) All receipts from the surcharge imposed under this section
36 must be deposited into the forest and fish support account created in
37 RCW 76.09.405, with any receipts above eight million dollars per
38 biennium specifically used as additional funding for tribal
39 participation grants.

1 (3) (a) The surcharge imposed under this section is suspended if:

2 (i) Before July 1, 2024, receipts from the surcharge total at
3 least eight million five hundred thousand dollars during any fiscal
4 biennium; ((or))

5 ~~((The office of financial management certifies to the~~
6 ~~department that the federal government has appropriated at least two~~
7 ~~million dollars for participation in forest and fish report-related~~
8 ~~activities by federally recognized Indian tribes located within the~~
9 ~~geographical boundaries of the state of Washington for any federal~~
10 ~~fiscal year.)) Between July 1, 2024, and July 30, 2029, receipts from~~
11 the surcharge total at least nine million dollars during any fiscal
12 biennium; and

13 (iii) After July 30, 2029, the receipts from the surcharge total
14 at least nine million five hundred thousand dollars during any fiscal
15 biennium.

16 (b) ~~((i))~~ The suspension of the surcharge under ~~((a)(i) of)~~
17 this subsection (3) takes effect on the first day of the calendar
18 month that is at least thirty days after the end of the month during
19 which the department determines that receipts from the surcharge
20 total ~~((at least eight million dollars))~~ the values specified in this
21 subsection (3) during the fiscal biennium. The surcharge is imposed
22 again at the beginning of the following fiscal biennium.

23 ~~((ii) The suspension of the surcharge under (a)(ii) of this~~
24 ~~subsection (3) takes effect on the later of the first day of October~~
25 ~~of any federal fiscal year for which the federal government~~
26 ~~appropriates at least two million dollars for participation in forest~~
27 ~~and fish report-related activities by federally recognized Indian~~
28 ~~tribes located within the geographical boundaries of the state of~~
29 ~~Washington, or the first day of a calendar month that is at least~~
30 ~~thirty days following the date that the office of financial~~
31 ~~management makes a certification to the department under subsection~~
32 ~~(5) of this section. The surcharge is imposed again on the first day~~
33 ~~of the following July.~~

34 ~~(4)(a) If, by October 1st of any federal fiscal year, the office~~
35 ~~of financial management certifies to the department that the federal~~
36 ~~government has appropriated funds for participation in forest and~~
37 ~~fish report-related activities by federally recognized Indian tribes~~
38 ~~located within the geographical boundaries of the state of Washington~~
39 ~~but the amount of the appropriation is less than two million dollars,~~

1 ~~the department must adjust the surcharge in accordance with this~~
2 ~~subsection.~~

3 ~~(b) The department must adjust the surcharge by an amount that~~
4 ~~the department estimates will cause the amount of funds deposited~~
5 ~~into the forest and fish support account for the state fiscal year~~
6 ~~that begins July 1st and that includes the beginning of the federal~~
7 ~~fiscal year for which the federal appropriation is made, to be~~
8 ~~reduced by twice the amount of the federal appropriation for~~
9 ~~participation in forest and fish report-related activities by~~
10 ~~federally recognized Indian tribes located within the geographical~~
11 ~~boundaries of the state of Washington.~~

12 ~~(c) Any adjustment in the surcharge takes effect at the beginning~~
13 ~~of a calendar month that is at least thirty days after the date that~~
14 ~~the office of financial management makes the certification under~~
15 ~~subsection (5) of this section.~~

16 ~~(d) The surcharge is imposed again at the rate provided in~~
17 ~~subsection (1) of this section on the first day of the following~~
18 ~~state fiscal year unless the surcharge is suspended under subsection~~
19 ~~(3) of this section or adjusted for that fiscal year under this~~
20 ~~subsection.~~

21 ~~(e) Adjustments of the amount of the surcharge by the department~~
22 ~~are final and may not be used to challenge the validity of the~~
23 ~~surcharge imposed under this section.~~

24 ~~(f) The department must provide timely notice to affected~~
25 ~~taxpayers of the suspension of the surcharge or an adjustment of the~~
26 ~~surcharge.~~

27 ~~(5) The office of financial management must make the~~
28 ~~certification to the department as to the status of federal~~
29 ~~appropriations for tribal participation in forest and fish report-~~
30 ~~related activities.))~~

31 (4) This section expires July 1, 2045.

32 NEW SECTION. Sec. 6. The provisions of RCW 82.32.808 do not
33 apply to sections 4 and 5 of this act.

34 NEW SECTION. Sec. 7. If specific funding for the purposes of
35 this act, referencing this act by bill or chapter number, is not

1 provided by June 30, 2019, in the omnibus appropriations act, this
2 act is null and void.

--- **END** ---