

# FINAL BILL REPORT

## SB 5159

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### PARTIAL VETO

C 184 L 21

Synopsis as Enacted

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

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

**Senate Committee on Agriculture, Water, Natural Resources & Parks**

**Senate Committee on Ways & Means**

**House Committee on Rural Development, Agriculture & Natural Resources**

**House Committee on Appropriations**

**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.

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 DFW 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

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forfeitures information while the rate remains frozen at the 2009 level.

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

**Votes on Final Passage:**

Senate	47	2
House	97	0

**Effective:**

July 25, 2021

**Partial Veto Summary:**

- Removed the emergency clause.