

---

**SUBSTITUTE SENATE BILL 5329**

---

**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Senate Transportation (originally sponsored by Senators Honeyford and Holy)

READ FIRST TIME 02/12/21.

1 AN ACT Relating to the distribution of aircraft fuel tax revenue;  
2 amending RCW 82.42.090 and 82.42.055; providing an effective date;  
3 and declaring an emergency.

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

5 **Sec. 1.** RCW 82.42.090 and 2017 3rd sp.s. c 25 s 42 are each  
6 amended to read as follows:

7 (1) All moneys collected by the director from the aircraft fuel  
8 excise tax as provided in RCW 82.42.020 (~~shall~~) must be transmitted  
9 to the state treasurer and (~~shall~~) must be credited to the  
10 aeronautics account hereby created in the state treasury.

11 (2) Moneys collected from the consumer or user of aircraft fuel  
12 from either the use tax imposed by RCW 82.12.020 or the retail sales  
13 tax imposed by RCW 82.08.020 (~~shall~~) must be transmitted to the  
14 state treasurer and credited to the state general fund.

15 (3) Effective November 1, 2022, and by November 1st of each year  
16 thereafter, the department of revenue must estimate the gross sales  
17 of aircraft fuel subject to sales and use tax for the previous state  
18 fiscal year. Pursuant to this estimate, funds must be distributed  
19 from the general fund as follows:

1 (a) For fiscal years 2022 and 2023, an amount equivalent to  
2 imposing a one-half of one percent tax on the amount estimated in  
3 this subsection (3) must be credited to the aeronautics account; and

4 (b) Beginning with fiscal year 2024, an amount equivalent to  
5 imposing a one percent tax on the amount estimated in this subsection  
6 (3) must be credited to the aeronautics account.

7 (4) Beginning July 1, 2021, the aviation division of the  
8 department of transportation must track the amount of additional  
9 funds awarded for airport projects through the airport aid grant  
10 program. The aviation division of the department of transportation  
11 must report annually to the transportation committees of the  
12 legislature for the years 2021 to 2027, and thereafter as needed. The  
13 report must include, but is not limited to:

14 (a) A short description of each airport project funded;

15 (b) The state grant amount from the aeronautics account  
16 contributed to each project;

17 (c) The amount of federal matching funds contributed to the  
18 project; and

19 (d) The amount of local airport sponsor matching funds  
20 contributed to the project.

21 (5) At the end of fiscal close of each biennium, beginning June  
22 30, 2022, the aviation division of the department of transportation  
23 must report to the senate ways and means, house appropriations, and  
24 the transportation committees of the legislature the estimated amount  
25 of funds returned to the general fund giving consideration of sales  
26 and business and occupation taxes generated as a result of the funded  
27 airport projects.

28 **Sec. 2.** RCW 82.42.055 and 2013 c 225 s 405 are each amended to  
29 read as follows:

30 (1) The tax must be computed by multiplying the tax rate per  
31 gallon by the number of gallons of fuel subject to the fuel tax.

32 (2) An aircraft fuel distributor is liable for and must pay the  
33 tax imposed under RCW 82.42.020 to the department on or before the  
34 twenty-fifth day of the month immediately following the reporting  
35 period. The tax report required in RCW 82.42.140 must accompany the  
36 remittance.

37 (3) If the tax is paid by electronic funds transfer, the tax must  
38 be paid on or before the twenty-sixth calendar day of the month  
39 immediately following the reporting period. If the payment due date

1 falls on a Saturday, Sunday, or legal holiday, payment is due ((~~on~~))  
2 the ((state)) next business day ((~~immediately preceding the due~~  
3 ~~date~~)).

4 (4) The tax must be paid by electronic funds transfer whenever  
5 the amount due is fifty thousand dollars or more.

6 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
7 preservation of the public peace, health, or safety, or support of  
8 the state government and its existing public institutions, and takes  
9 effect July 1, 2021.

--- END ---