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SENATE BILL 5364

State of Washington 67th Legislature 2021 Regular Session

By Senator Fortunato

- AN ACT Relating to equine industry support; adding a new section
- 2 to chapter 82.08 RCW; adding a new section to chapter 67.16 RCW; and
- 3 declaring an emergency.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 82.08 6 RCW to read as follows:
- 7 (1) By July 1, 2021, and by July 1st of each year thereafter, the 8 state treasurer, based upon information provided by the department, 9 must transfer from the general fund to the Washington equine industry 10 reinvestment account created in section 2 of this act, an amount 11 equal to half of the estimated revenues deposited into the general 12 fund for the previous fiscal year derived from the imposition of
- 13 state sales and use taxes on the following equine-related products:
- 14 (a) Equines;
- 15 (b) Equine feed;
- 16 (c) Prescription drugs, over-the-counter drugs, or dietary 17 supplements dispensed or to be dispensed to equines;
- 18 (d) Equine tack which includes, but is not limited to, equipment 19 used to ride or care for an equine such as saddles, driving 20 harnesses, girths, cinches, bridles, martingales, halters, lead

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- 1 ropes, whips, long reins, wraps, and other items used in handling and 2 caring for equines;
 - (e) Horse bedding and grooming supplies; and

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- 4 (f) Other taxable sales directly related to equine ownership, 5 riding, or boarding.
- 6 (2) For purposes of this section, "equine" and "equines" have the 7 same meaning as in RCW 4.24.530(1).
- 8 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 67.16 9 RCW to read as follows:
- 10 (1) The Washington equine industry reinvestment account is 11 created in the state treasury. Revenues in the account consist of 12 moneys transferred to the account pursuant to section 1 of this act 13 and any other revenue appropriated or transferred to the account 14 pursuant to legislative directive. Moneys in the account may be spent 15 only after appropriation.
- 16 (2) Beginning with the 2022 fiscal year, the legislature must 17 annually appropriate moneys in the account as follows:
 - (a) Seven and one-half percent to the Washington horse racing commission operating account in RCW 67.16.280;
 - (b) Seven and one-half percent to the Washington horse racing commission for breeder awards to be deposited into the Washington bred owners' bonus fund and breeder awards account in RCW 67.16.275; and
 - (c) The remaining 85 percent to the Washington horse racing commission to be allocated for the following dedicated purposes:
 - (i) Ten percent to support nonprofit race meets as defined in RCW 67.16.130 based on a per approved live race day allocation, not to exceed \$60,000 per approved race day;
- (ii) Fifteen percent to be awarded as grants to support equine activities as defined in RCW 4.24.530(2) and to support equine breeding and racing industries; and
- 32 (iii) Sixty percent to the class 1 racing associations licensed 33 by the commission of which 75 percent shall be designated for purses 34 and the remainder for equine health and safety programs and research 35 and facility improvements and maintenance.
- 36 <u>NEW SECTION.</u> **Sec. 3.** This act is necessary for the immediate preservation of the public peace, health, or safety, or support of

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- 1 the state government and its existing public institutions, and takes
- 2 effect immediately.

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