S-0614.1

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**SENATE BILL 5488**

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**State of Washington 68th Legislature 2023 Regular Session**

**By** Senators L. Wilson and Holy

AN ACT Relating to dedicating the enhanced food fish excise tax revenue to the fish, wildlife, and conservation account for the purpose of maintaining fishing, hunting, and recreational opportunities; amending RCW 82.27.070; and creating new sections.

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

NEW SECTION. **Sec.**  (1) The legislature finds that funding support for fishing and hunting opportunities is an ongoing and important need. The primary account through which these opportunities are funded has been under significant budget strain in recent years. In light of this, the legislature finds that it is necessary to redirect the enhanced food fish excise tax from the general fund to the fish, wildlife, and conservation account established in RCW 77.12.170(3). The revenue from this tax, which is from the commercial harvest of certain fish, has a stronger nexus to the activities funded through the fish, wildlife, and conservation account than the general fund where it is presently deposited.

(2) It is the intent of the legislature that this dedication of revenue will put the fish, wildlife, and conservation account on improved fiscal footing and help maintain fishing, hunting, and recreational opportunities for the residents of Washington state.

**Sec.**  RCW 82.27.070 and 2020 c 148 s 28 are each amended to read as follows:

All taxes collected by the department of revenue under this chapter shall be deposited in the ((~~state general fund except for the following:~~

~~(1) The excise tax on anadromous game fish is deposited in the fish, wildlife, and conservation account created in RCW 77.12.170(3).~~

~~(2) The excise tax on ocean waters, Columbia river, Willapa Bay, and Grays Harbor chinook, coho, and chum salmon is deposited as follows:~~

~~(a) The equivalent of five and twenty-five one-hundredths percent shall be deposited in the state general fund.~~

~~(b) The equivalent of one percent shall be deposited in the fish, wildlife, and conservation account created in RCW 77.12.170(3)~~)) fish, wildlife, and conservation account established in RCW 77.12.170 (3).

NEW SECTION. **Sec.**  This act applies to taxes collected under chapter 82.27 RCW on or after August 1, 2023.

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