

**HB 1964 - H AMD 802**

By Representative Goehner

**NOT ADOPTED 01/29/2024**

1 On page 27, after line 30, insert the following:

2 "NEW SECTION. **Sec. 21.** A new section is added to chapter 82.38  
3 RCW to read as follows:

4 (1) The joint legislative audit and review committee must  
5 evaluate the effectiveness of the prorated and fuel tax discovery team  
6 established in section 13 of this act by determining whether the  
7 adjusted average annual revenue ratio meets or exceeds 0.5 percent in  
8 the first five complete fiscal years following the enactment of  
9 section 13 of this act.

10 (2) The department must provide the information that the joint  
11 legislative audit and review committee determines is necessary for  
12 the completion of the evaluation required under this section to the  
13 committee.

14 (3) For the purposes of this section:

15 (a) "Adjusted average annual revenue ratio" means the ratio of  
16 the annual revenue collected by the prorated and fuel tax discovery  
17 team, including from fuel tax collections and penalties, during the  
18 four highest revenue collection fiscal years in the period described  
19 in subsection (1) of this section to the sum of the other annual fuel  
20 tax collections by the department for the corresponding fiscal years.

21 (b) "Other annual fuel tax collections" means the annual revenue  
22 collections by the department excluding annual revenue collected by  
23 the prorated and fuel tax discovery team.

24 NEW SECTION. **Sec. 22.** Sections 10, 12, 13, 15, and 20 of this  
25 act expire if the joint legislative audit and review committee  
26 determines that the adjusted average annual revenue ratio is below  
27 0.5 percent.

28 NEW SECTION. **Sec. 23.** If sections 10, 12, 13, 15, and 20 of  
29 this act expire, the joint legislative audit and review committee  
30 must provide written notice of the expiration to the chief clerk of  
31 the house of representatives, the secretary of the senate, the office

1 of the code reviser, and others as deemed appropriate by the joint  
2 legislative audit and review committee."

3 Renumber the remaining sections consecutively, correct any  
4 internal references accordingly, and correct the title.

EFFECT: Puts in place a contingent expiration date of the prorate and fuel tax discovery team and the Department of Licensing's (DOL's) expanded authority over enforcement of fuel tax and proportional registration laws that takes effect if the Joint Legislative Audit and Review Committee finds that average annual collections over four of five fiscal years following establishment of the prorate and fuel tax discovery team does not meet or exceed 0.5 percent of other annual fuel tax collections for this period.

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