

# FINAL BILL REPORT

## ESSB 5293

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Synopsis as Enacted

**Brief Description:** Concerning accounts.

**Sponsors:** Senate Committee on Ways & Means (originally sponsored by Senators Rolfes, Robinson, Kuderer, Nobles and Van De Wege; by request of Office of Financial Management).

**Senate Committee on Ways & Means**  
**House Committee on Appropriations**

**Background:** In addition to the state general fund, which may be expended for any lawful purpose, the state maintains several hundred accounts dedicated to particular statutory purposes. These accounts generally fall into one of the three following categories:

- accounts located in the State Treasury, which require appropriation by the Legislature;
- accounts held in the custody of the State Treasurer, which may or may not require legislative appropriation; and
- accounts located in state agencies and institutions of higher education, known as local accounts, which may require approval by the Office of Financial Management (OFM).

Accounts are generally created in policy bills for dedicating moneys in the account for the policy purposes of the bill. Accounts are also created in omnibus appropriation bills to dedicate funding for specific purposes and appropriations. Expenditures from dedicated accounts are limited to the purposes defined in law, and therefore, legislative action is required to temporarily or permanently expand or further restrict the purposes of a dedicated account.

**Summary:** The OFM Central Service Account, Personnel Service Fund, and Higher Education Personnel Services Account are revised to reflect current practices. The OFM Central Service Account may be used to fund policy activities in the 2023-25 fiscal biennium.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.*

The GOV Central Service Account is created to fund, consistent with the Governor's statewide cost allocation for federal funds, the costs of the Office of Equity.

The Opioid Abatement Settlement Account is created to receive funds from settlement moneys designated to abate the opioid epidemic. Moneys in the account may only be used for future opioid remediation, defined as expenditures designed to address the use and abuse of opioid products; treat or mitigate opioid use or related disorders; or mitigate other alleged effects of, including those injured as a result of the opioid epidemic.

The State Hazard Mitigation Revolving Loan Account is created to receive federal funds from the Safeguarding Tomorrow through Ongoing Risk Mitigation (STORM) Act. Moneys in the account may only be used, consistent with federal law, to administer the STORM program, including loans to local and tribal governments. Eligible uses of funds include carrying out projects designed to mitigate the impact of natural hazards; zoning and land use planning changes focused on low-impact development and community resiliency; building code enforcement to protect building's users against disasters and natural hazards; and providing technical assistance.

The Community Reinvestment Account created in the 2022 omnibus supplemental operating appropriation bill is reenacted. The Governor's Office of Indian Affairs is removed from the grant process and, beginning July 1, 2025, agriculture and economic support and services to historically marginalized communities is added to allowable uses of the account.

The Electric Vehicle Incentive Account created in the 2022 omnibus supplemental operating appropriation bill is reenacted.

The Foundational Public Health Services Account is revised to dedicate all moneys in the account for foundational public health services and set asides for tobacco, vapor product, nicotine control and prevention; substance abuse prevention; public health professionals training and LCB enforcement of vapor product sales to minors are removed.

Transfers between the Public Employees' and Retirees' Insurance Account and the School Employees' Insurance Account for short-term cash management and cash balance purposes is allowed. School districts are allowed to balance a borrowing fund with an interfund loan for school fiscal year 2024 to address the aftermath of the COVID-19 pandemic. Any interfund loan must be repaid in two years. The date is changed from July 1, 2024, to July 1, 2023, for the state treasurer to deposit moneys in the Climate Investment Account into the Climate Commitment Account and the Natural Climate Solutions Account.

### **Votes on Final Passage:**

Senate	48	0	
House	98	0	(House amended)
Senate	49	0	(Senate concurred)

**Effective:** July 1, 2023  
July 1, 2024 (Section 14)