

**RCW 66.08.170 Liquor revolving fund—Creation—Composition—State treasurer as custodian—Daily deposits, exceptions—Budget and accounting act applicable.** There shall be a fund, known as the "liquor revolving fund," which shall consist of all license fees, permit fees, penalties, forfeitures, and all other moneys, income, or revenue received by the board. The state treasurer shall be custodian of the fund. All moneys received by the board or any employee thereof, except for change funds and an amount of petty cash as fixed by the board within the authority of law shall be deposited each day in a depository approved by the state treasurer and transferred to the state treasurer to be credited to the liquor revolving fund. During the 2009-2011 fiscal biennium, the legislature may transfer funds from the liquor revolving account [fund] to the state general fund and may direct an additional amount of liquor profits to be distributed to local governments. Neither the transfer of funds nor the additional distribution of liquor profits to local governments during the 2009-2011 fiscal biennium may reduce the excess fund distributions that otherwise would occur under RCW 66.08.190. During the 2011-2013 fiscal biennium, the state treasurer shall transfer from the liquor revolving fund to the state general fund forty-two million five hundred thousand dollars for fiscal year 2012 and forty-two million five hundred thousand dollars for fiscal year 2013. The transfer during the 2011-2013 fiscal biennium may not reduce the excess fund distributions that otherwise would occur under RCW 66.08.190. Sales to licensees are exempt from any liquor price increases that may result from the transfer of funds from the liquor revolving fund to the state general fund during the 2011-2013 fiscal biennium. Disbursements from the revolving fund shall be on authorization of the board or a duly authorized representative thereof. During the 2017-2019 fiscal biennium, the legislature may also appropriate from the account for local government studies. In order to maintain an effective expenditure and revenue control the liquor revolving fund shall be subject in all respects to chapter 43.88 RCW but no appropriation shall be required to permit expenditures and payment of obligations from such fund. During the 2013-2015 and 2015-2017 fiscal biennia, the legislature may transfer from the liquor revolving fund to the state general fund such amounts as reflect the excess fund balance of the account. [2017 3rd sp.s. c 1 s 978; 2015 3rd sp.s. c 4 s 966; 2011 1st sp.s. c 50 s 959; 2009 c 564 s 947; 2002 c 371 s 917; 1961 ex.s. c 6 s 1; 1933 ex.s. c 62 s 73; RRS s 7306-73. Formerly RCW 43.66.060.]

**Effective date—2017 3rd sp.s. c 1:** See note following RCW 43.41.455.

**Effective dates—2015 3rd sp.s. c 4:** See note following RCW 28B.15.069.

**Effective dates—2011 1st sp.s. c 50:** See note following RCW 15.76.115.

**Effective date—2009 c 564:** See note following RCW 2.68.020.

**Severability—Effective date—2002 c 371:** See notes following RCW 9.46.100.

**Transfer of liquor revolving fund to state treasurer—Outstanding obligations:** "On June 30, 1961, the Washington state liquor control board shall deliver and transfer to the state treasurer, as custodian, all moneys and accounts which comprise the liquor revolving fund, except change funds and petty cash, and the state treasurer shall assume custody thereof. All obligations outstanding as of June 30, 1961 shall be paid out of the liquor revolving fund." [1961 ex.s. c 6 s 5.]

**Effective date—1961 ex.s. c 6:** "This act shall take effect on June 30, 1961." [1961 ex.s. c 6 s 7.]