Revenues

The Economic and Revenue Forecast Council updates GF-State biennial revenue estimates on a quarterly basis. The Governor's budget request for the 1993-1995 biennium was based on the November 1992 revenue forecast, which estimated that GF-State revenues for the 1993-1995 biennium would be $16.0 billion. In January 1993, the Boeing Company announced that it would lay off 15,000 employees over the next two years in the Puget Sound area. As a result, the Economic and Revenue Forecast Council dropped the 1993-95 biennium revenue forecast in March 1993 by $577 million, to $15.5 billion. The Legislative budget was based on the March 1993 forecast.

Although the forecasted 1993-1995 biennium revenues represented an increase of 6.3 percent, or $911 million, over 1991-1993 revenues, the increase in 1993-95 current services expenditures was estimated to be 14 percent higher than 1991-93 estimated expenditures. The difference between GF-State revenues and expenditures for 1993-1995 was estimated to be about $2.1 billion.

The Legislature addressed the GF-State shortfall through a combination of $701 million in budget reductions, $753 million in fund shifts and other adjustments, a general tax increase of $649 million after Governor vetoes are taken into account, and budget driven revenues and other revenue legislation totalling $129 million, after Governor vetoes.

Budget driven revenues are made up of both increases and decreases in revenues resulting from changes made in the budget, the net total of which equal $74.9 million. This figure includes $69.6 million from increased tax collections from the Department of Revenue due to an increase in the number of auditors, compliance officers, and other revenue generating positions.

Bills passed by the Legislature and signed by the Governor increased general fund revenues by $53.8 million. Revenue legislation includes several bills which shifted $91.5 million from transportation funds to the general fund, and other bills which increased revenues by $8 million. Also included are bills that lower revenues to the general fund by $45.7 million, including a decrease of $30.8 million in the IMR tax (see page 16).

1993–1995 Biennium
Estimated Revenues & Expenditures
General Fund – State

(Dollars in Millions)

RESOURCES	
Unrestricted Beginning Balance	$132.0
March 1993 Cash Forecast	$15,461.8
Budget Driven Revenue	$74.9
Tax Package	$648.7
Local Criminal Justice Assistance (SB 5521)	($60.0)
Other Revenue Legislation	$53.8
Total Revenues	**$16,179.2**
Total Resources	**$16,311.2**

EXPENDITURES	
1993–95 Appropriations Act	$16,136.5
Appropriation to Budget Stabilization Account	$25.0
Appropriations Legislation	$0.2
Total Expenditures	**$16,161.7**

RESERVES	
Estimated Ending Balance	$149.5
Budget Stabilization Account	$125.0
Total Reserves	**$274.5**

Note: Reflects final executive action on all legislative fiscal matters.

1993–95 Biennium Budget Driven Revenue & Revenue Legislation

General Fund – State

(Dollars in Thousands)

BUDGET DRIVEN REVENUE	
Department of Revenue Collection Enhancements	$67,600
Public Works Assistance Account	35,000
Eliminate GF–State Transfer to Water Quality Account	13,769
Shift Camping Fees to General Fund	11,400
Treasurer's Service Account	8,400
Attorney General Revenue Collection Unit	6,800
Replace GF–State Transfer to Flood Control with Public Works Account	4,000
Lottery Commission Transfer to General Fund	3,000
Revenue Accounting Management System	2,000
Vehicle Emissions Inspections	1,900
Liquor Control Board General Fund Transfer	1,334
Department of Ecology Lab Accreditation	763
Professional Licensing Improvements	571
Milk Products	4
Department of Financial Institutions	(3,000)
IMR Tax – Lower Base	(8,487)
DSHS General Fund Recoveries Transferred out of GF–State	(70,113)
TOTAL	**$74,941**

REVENUE LEGISLATION		
ESB 5978	Defer MVET Transfer to Transportation Account	$54,612
ESB 5978	Transit Residual	20,000
EHB 2114	Transportation Fund Interest to General Fund	16,919
ESSB 5980	Recreational Fishing License/Commercial Landing	3,200
ESSB 5981	Forest Practices Fees	2,000
EHB 1481	Watercraft Ad Valorem Tax	957
ESHB 1236	Water Rights Fees	540
2SSB 5237	Registration of Charitable Organizations	295
SB 5689	Liquor Sales in Motels	280
HB 1477	Fuel Tax Exemption	248
SHB 1356	Public Water System Requirements	190
SHB 1870	Bail Bond Agents	87
SSB 5688	Forest Practices Violations	65
SB 5973	Voter Registration Tapes	59
SHB 1350	Pink Shrimp Endorsements	22
ESHB 1496	Employment Agencies	8
SB 5124	Commercial Fishing Licenses	4
SSB 5145	Bungee Jumping	4
ESSB 5379	Milk Products	(6)
ESHB 1806	Well Construction Fees	(23)
SB 5290	Tax Exemption for Free Hospitals	(31)
HB 1884	B&O Tax on Nonprofit Credit Services	(43)
SB 5828	Private Vocational Schools	(90)
SHB 1357	Water Operator Licensing Fees	(120)
SB 5835	Exempt Public Authority Property	(135)
E2SSB 5304	Health Care Reform Implementation	(146)
ESB 5989	Correctional Industries	(199)
HB 2066	School Levies	(304)
E2SSB 5502	Surface Mining Fees	(450)
SHB 1219	Public Works Administration Account	(460)
ESHB 1493	Linked Deposit Program	(1,000)
2ESSB 5982	Higher Ed Tuition	(1,727)
ESHB 2071	Youth Tobacco	(2,262)
SB 5385	Uniform Commercial Code Legislation with Fund Shift	(3,785)
SSB 5876	Ride Sharing and Vanpools	(4,055)
SSB 5957	IMR Tax Rate Reduction	(30,841)
TOTAL		**$53,813**

1993–95 Washington State Operating Budget
Appropriations Contained Within Other Legislation

(Dollars in Thousands)

Bill Number and Subject	Session Law	Agency	GF–S	Other	Total
ESHB 1481 – Taxation of Ships & Vessels	C 33 L 93	Department of Revenue	137		137
SB 5703 – Labor Mkt Info & Econ Analysis	C 62 L 93	Employment Security		100	100
SB 5956 – Gov't Ethics/Campaign Practices	C 5 L 93	Office of Financial Mgmt	85		85
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Traffic Safety Commission		3,357	3,357
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Bd of Pilotage Commissioners		218	218
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	County Road Administration Bd		87,924	87,924
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Transportation Improvement Bd		211,822	211,822
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	State Patrol		215,401	215,401
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Department of Licensing		133,899	133,899
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Legislative Transpo Committee		2,644	2,644
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	LEAP Committee		410	410
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Marine Employees' Commission		373	373
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Transportation Commission		1,637	1,637
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Air Transportation Commission		534	534
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Department of Agriculture		418	418
2ESSB 5972 – Transpo Operating Budget	C 23 L 93	Department of Transportation		921,037	921,037
Total Other 1993–95 Operating Legislation			222	1,579,774	1,579,996

1991–93 Washington State Operating Budget
Appropriations Contained Within Other Legislation

(Dollars in Thousands)

Bill Number and Subject	Session Law	Agency	GF–S	Other	Total
SB 5956 – Gov't Ethics/Campaign Practices	C 5 L 93	Office of Financial Mgmt	15		15
2ESSB 5972 – Transpo Supplemental Budget	C 23 L 93	Bd of Pilotage Commissioners		17	17
2ESSB 5972 – Transpo Supplemental Budget	C 23 L 93	Department of Licensing		544	544
2ESSB 5972 – Transpo Supplemental Budget	C 23 L 93	Department of Transportation		3800	3,800
Adjustments to Other 1991–93 Operating Legislation			15	4,361	4,376

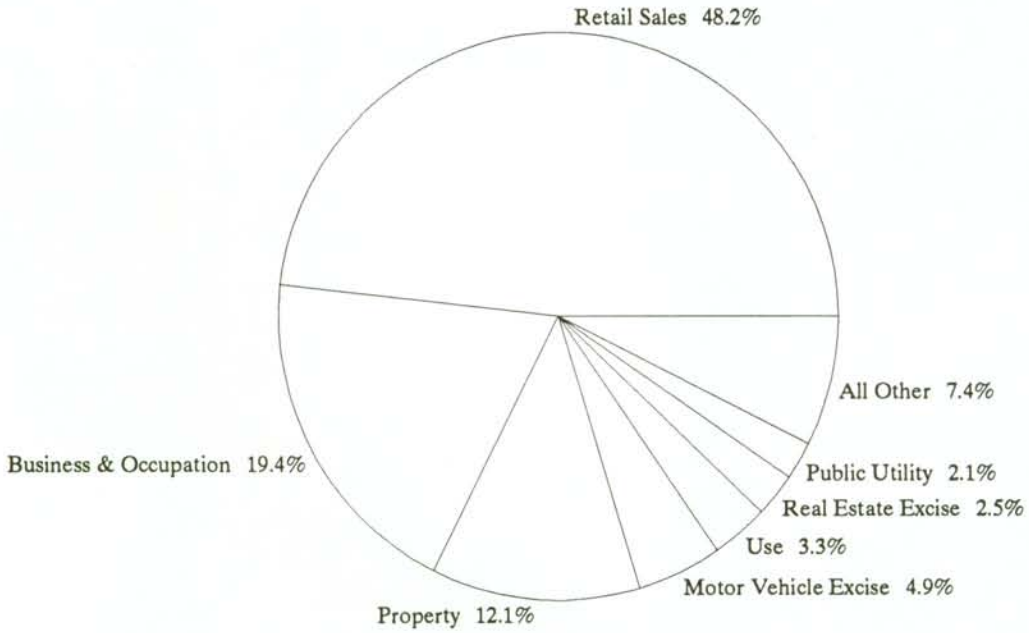
Note: The amounts shown from the Transportation Operating Budget are included in the individual agency detail reports.

Washington State Revenue Forecast

1993-95 General Fund-State Revenues By Source

Updated for 1993 Legislative Session

(Dollars in Millions)



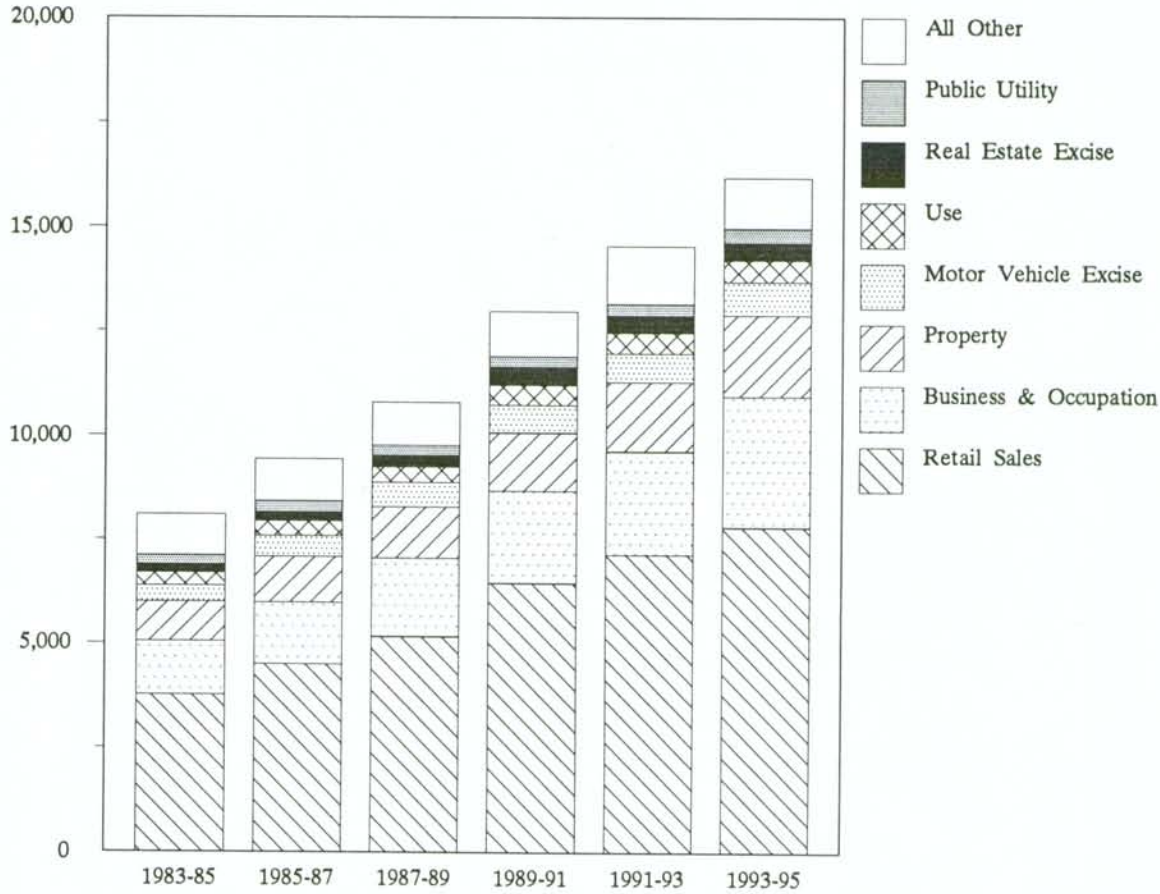
Sources of Revenue	
Retail Sales	7,802.2
Business & Occupation	3,138.3
Property	1,956.3
Motor Vehicle Excise	792.4
Use	534.1
Real Estate Excise	407.9
Public Utility	344.5
All Other	1,203.5
*** 1993-95 Forecast**	**16,179.2**

** 1993-95 General Fund-State Revenues are comprised of the March 1993 Forecast: $15,461.8; the 1993 Tax Package: $648.7; Budget Driven Revenue and Revenue Legislation: $128.7; and Local Criminal Justice Assistance: ($60.0).*

Washington State

General Fund-State Revenues By Source

(Dollars in Millions)



Retail Sales	3,763.5	4,490.5	5,152.8	6,446.3	7,146.1	7,802.2
Business & Occupation	1,268.3	1,482.5	1,894.3	2,217.7	2,479.6	3,138.3
Property	959.2	1,109.5	1,233.7	1,399.4	1,657.5	1,956.3
Motor Vehicle Excise	382.4	497.3	586.2	665.9	689.9	792.4
Use	314.8	357.8	372.6	481.9	504.1	534.1
Real Estate Excise	181.0	221.0	280.9	436.8	399.8	407.9
Public Utiiity	245.6	266.5	244.9	244.0	287.5	344.5
All Other	969.3	1,006.7	1,029.7	1,080.1	1,386.4	1,203.5
Total	**8,084.1**	**9,431.8**	**10,795.1**	**12,972.1**	**14,550.9**	**16,179.2**

Washington State
General Fund – State Revenues By Source

(Dollars in Millions)

	1983–85	1985–87	1987–89	1989–91	1991–93	1993 Forecast* 1993–95
Retail Sales	$3,763.5	$4,490.5	$5,152.8	$6,446.3	$7,146.1	$7,802.2
Business & Occupation	1,268.3	1,482.5	1,894.3	2,217.7	2,479.6	3,138.3
Property	959.2	1,109.5	1,233.7	1,399.4	1,657.5	1,956.3
Motor Vehicle Excise	382.4	497.3	586.2	665.9	689.9	792.4
Use	314.8	357.8	372.6	481.9	504.1	534.1
Real Estate Excise	181.0	221.0	280.9	436.8	399.8	407.9
Public Utility	245.6	266.5	244.9	244.0	287.5	344.5
All Other	969.3	1,006.7	1,029.7	1,080.1	1,386.4	1,203.5
Total	**$8,084.1**	**$9,431.8**	**$10,795.1**	**$12,972.1**	**$14,550.9**	**$16,179.2**

Percent Of Total

Retail Sales	46.6%	47.6%	47.7%	49.7%	49.1%	48.2%
Business & Occupation	15.7%	15.7%	17.5%	17.1%	17.0%	19.4%
Property	11.9%	11.8%	11.4%	10.8%	11.4%	12.1%
Motor Vehicle Excise	4.7%	5.3%	5.4%	5.1%	4.7%	4.9%
Use	3.9%	3.8%	3.5%	3.7%	3.5%	3.3%
Real Estate Excise	2.2%	2.3%	2.6%	3.4%	2.7%	2.5%
Public Utility	3.0%	2.8%	2.3%	1.9%	2.0%	2.1%
All Other	12.0%	10.7%	9.5%	8.3%	9.5%	7.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Percent Change From Prior Biennium

Retail Sales		19.3%	14.7%	25.1%	10.9%	9.2%
Business & Occupation		16.9%	27.8%	17.1%	11.8%	26.6%
Property		15.7%	11.2%	13.4%	18.4%	18.0%
Motor Vehicle Excise		30.0%	17.9%	13.6%	3.6%	14.9%
Use		13.7%	4.1%	29.3%	4.6%	6.0%
Real Estate Excise		22.1%	27.1%	55.5%	−8.5%	2.0%
Public Utility		8.5%	−8.1%	−0.4%	17.8%	19.8%
All Other		3.9%	2.3%	4.9%	28.4%	−13.2%
Total		**16.7%**	**14.5%**	**20.2%**	**12.2%**	**11.2%**

** Updated for 1993 Legislative Session*

MAJOR REVENUE ISSUES

Omnibus Tax Package

The Legislature enacted an omnibus tax bill, Chapter 25, Laws of 1993 1st sp.s. (2ESSB 5967), which expanded the sales tax to selected personal services, increased the business and occupation (B&O) tax on selected business services from 1.5 percent to 2.5 percent, increased the B&O tax on financial services from 1.5 percent to 1.7 percent, and raised the B&O tax rate on real estate agents and other services from 1.5 percent to 2.0 percent. In addition, the legislation imposed a four-year 6.5 percent surtax on all B&O tax classifications other than selected business services, financial services, and retailing.

The personal services subjected to the sales tax included coin-operated laundry facilities in apartment houses, hotels, trailer camps, and tourist camps; landscape maintenance and horticultural services other than horticultural services provided to farmers; service charges associated with tickets to professional sporting events; guided tours and guided charters; physical fitness services; tanning salon services; tattoo parlor services; massage services; steam bath services; turkish bath services; escort services; dating services; and the rental of equipment with an operator.

As part of the legislation, additional revenue was to be generated through other miscellaneous tax changes. The 1.5 percent B&O tax on health maintenance organizations and health care service contractors was replaced with a 2.0 percent insurance premiums tax beginning January 1, 1994, instead of January 1, 1996 (see Health Care Reform above). The insurance premiums tax credit for guaranty association assessments on insurance companies was repealed for assessments made after April 1, 1993. The real estate excise tax was extended to the transfer or acquisition within any twelve-month period of a controlling interest in any entity with an interest in real property in the state. The use of resale certificates was limited to prevent abuse. The deduction from the B&O tax and the public utility tax for public entities for income from charges to customers for capital purposes was repealed. Also, the nonresident sales tax exemption was limited to Oregon residents; however, this change was vetoed by the Governor.

The legislation also extended and expanded the sales tax deferral and B&O tax credit programs for manufacturing and research and development firms, expanded the sales tax exemption for agricultural inputs for farmers, and exempted prescription birth control from sales tax.

Net revenues under this legislation are estimated to be $648.7 million for the 1993-95 biennium.

HEALTH CARE REFORM

See section on "Fiscal Issues of Statewide Significance" (page 3).

SALES AND USE TAXES

Sales Tax Deduction

Under House Joint Memorial No. 4008, Congress is requested to restore the itemized deduction from the federal income tax for sales taxes, which deduction had been eliminated in 1986 under federal tax reform.

Nonresident Sales Tax Exemption

Residents of a state, possession, or Canadian province that does not impose a sales tax of 3 percent or more are exempt from Washington sales tax on purchases in this state of tangible personal property for use outside this state upon presentation of two pieces of identification, one of which must be an out-of-state driver's license or an identification card which has a photograph of the nonresident. Under Chapter 444, Laws of 1993 (SB 5251), the identification requirement is limited to one piece of identification such as a driver's license.

Free Hospitals

Under Chapter 205, Laws of 1993 (SB 5290), hospitals which do not charge patients for health care are exempt from retail and use taxes on items sold to them that are reasonably necessary for the operation of and provision of health care by the hospital.

Watercraft

Chapter 119, Laws of 1993 (SSB 5368) exempted sales of vessels to residents of foreign countries for use outside the state from sales and use taxes if the vessel is not used in this state for more than 45 days and the nonresident provides an exemption certificate issued by the Department of Revenue. A similar exemption currently applies to sales of watercraft to residents of other states.

Ride Sharing Vehicles

Chapter 488, Laws of 1993 (SSB 5876) extended and expanded the sales and use and motor vehicle excise tax exemption for ride-sharing vehicles.

BUSINESS AND OCCUPATION TAXES

Tuition Fees of Foreign Branch Campuses

Chapter 181, Laws of 1993 (SHB 1497) provided a business and occupation tax exemption for tuition fees for an approved branch campus of a foreign degree-granting institution if the institution or its branch campus is exempt from the payment of income taxes under federal law.

Debt Counseling Organizations

Under Chapter 390, Laws of 1993 (HB 1884), nonprofit organizations that provide credit and debt education, counselling, and negotiation services are exempt from business and occupation tax.

Tuition

Chapter 18, Laws of 1993 1st sp.s. (2ESSB 5982) exempts tuition collected in programs co-sponsored by educational institutions and nonprofit organizations from business and occupation taxes.

OTHER EXCISE TAX LEGISLATION

Hotel/Motel Taxes

The Legislature enacted four bills on local hotel/motel taxes. Chapter 389, Laws of 1993 (ESHB 1862) authorized a new hotel/motel tax at the rate of up to 2.0 percent for the city of Pasco for a trade recreation agricultural center. Chapter 16, Laws of 1993 1st sp.s. (ESB 5925) authorized a new hotel/motel tax at a rate of up to 2.0 percent for Cowlitz County to construct a rest area for tourists and the marketing of facilities for tourists visiting the Mt. Saint Helens National Monument. Also, the

special hotel/motel tax for Yakima County and the cities in the county was increased from 2.0 percent to 3.0 percent. Chapter 197, Laws of 1993 (SSB 5035) authorized cities under 5,000 in population and counties to use their hotel/motel taxes for public restroom facilities, and Chapter 46, Laws of 1993 (SSB 5896) authorized Pierce County to use its hotel/motel tax for public restroom facilities.

Wine Tax

The 0.25 cent per liter tax imposed on wines sold to wine wholesalers and the Washington State Liquor Control Board that is earmarked for the Washington Wine Commission to enhance the production of wine grapes and wine and the marketing of Washington wine was extended to July 1, 2001, by Chapter 160, Laws of 1993 (SHB 1063). In addition, the wine commission is authorized to accept wine from out-of-state wineries for promotional purposes.

Telecommunications Relay Service (TRS) Tax

Under a program enacted in 1987, state-owned text telephone devices are distributed to the hearing-impaired community. These devices allow hearing and speech impaired persons to communicate directly with each other. The program also provides a relay service which enables a text telephone user to communicate with a hearing person via an operator who converts printed text to spoken words and vice-versa. The TRS is funded by an excise tax placed on each telephone access line. Currently, there is a statutory ceiling on the excise tax of $0.10 per line per month. In 1990, Congress enacted the Americans with Disabilities Act (ADA) which, among other things, requires all states to develop a telephone relay service by July 1993, that will enable persons with hearing or speech impairments to access telecommunications systems in a manner which is functionally equivalent to hearing persons. To implement this mandate, Chapter 425, Laws of 1993 (SHB 1752) increased the statutory ceiling on the TRS excise tax to $0.19 per line per month.

Solid Waste Management Tax

The expiration date for the 1.0 percent solid waste collection tax was extended from July 1, 1993, to July 1, 1995, by Chapter 130, Laws of 1993 (2SSB 5288). This legislation also specified the uses of the revenues from the solid waste collection tax.

Tax on Intermediate Care Facilities for the Mentally Retarded (IMR)

Chapter 276, Laws of 1993 (SSB 5957) lowered the tax rate on intermediate care facilities for the mentally retarded from 15 percent to 6 percent when the Secretary of Social and Health Services certifies that the 15 percent rate is no longer eligible for federal financial participation in the federal Medicaid program.

In Lieu Excise Tax on Public Corporations

Public corporations, commissions, or authorities created by cities are exempt from property taxes. However, these entities must pay an in lieu excise tax on their real and personal property equal to the regular property taxes that would have been paid if the property were privately owned. Under Chapter 220, Laws of 1993 (SB 5835), property owned, operated, or controlled by a public corporation that is used as a convention center, performing arts center, public assembly hall, or public meeting place is exempt from the in lieu excise tax.

Fish Landing Tax

Chapter 17, Laws of 1993 1st sp.s. (ESSB 5980) increases commercial landing tax rates by 5 percent. (See also "Recreational Fishing Licenses" below for fee increases under ESSB 5980.)

Unemployment Compensation Tax

Under Chapter 226, Laws of 1993 (ESHB 1988), employer contributions to the unemployment compensation fund are reduced by 0.12 percent and are offset by a tax of 0.12 percent of taxable wages to be deposited in the employment and training trust fund to provide employment and training services. If an unemployment compensation tax rate increase is caused by the diversion, the revenue collected for the training fund goes to the unemployment compensation fund. This offset tax program is repealed in 1999.

Fuel Tax Refunds

For purposes of providing fuel tax refunds, Chapter 141, Laws of 1993 (HB 1477) authorized the Department of Licensing to establish by rule formulas for determining power takeoff unit fuel use when direct measurement of the fuel used is not feasible.

PROPERTY TAX LEGISLATION

Park Model Trailers

Under Chapter 32, Laws of 1993 (SHB 1480), park model trailers (trailers of less than 400 square feet) that are not licensed for use on the highways and that are permanently attached to a site are subject to property tax.

Affordable Housing Levy

Chapter 337, Laws of 1993 (ESHB 1562) authorized cities and counties to impose an additional $0.50 regular property tax levy for up to 10 consecutive years, subject to voter approval, to provide affordable housing for low-income households. This tax is above statutory cumulative rate limitations but within the constitutional 1 percent limitation.

State Property Tax on Commercial Watercraft

Under Chapter 33, Laws of 1993 (EHB 1481), responsibility for collection of the commercial vessel ad valorem property tax is transferred from the county to the Department of Revenue.

Senior Citizen Property Tax Exemption

Under Chapter 178, Laws of 1993 (HB 1530) an otherwise qualified senior citizen or retired disabled person who is in a hospital or nursing home remains eligible for property tax relief if the person's residence is rented for the purpose of paying hospital or nursing home costs.

Homes for the Aging

In 1992, the Legislature directed the Department of Revenue to conduct a study of the property tax exemption for nonprofit homes for the aging. The study was conducted with the assistance of a study committee composed of residents and managers of nonprofit homes for the aging, representatives of senior citizen advocacy organizations not associated with nonprofit homes for the aging, the county assessors, city officials, and county officials. Chapter 151, Laws of 1993 (HB 2073) implemented the recommendations of the study. Under this legislation, the following changes are made:

1) Nonprofit homes for the aging financed with tax-exempt bonds requiring low income set asides are exempt from property tax.

2) The $22,000 income threshold is increased to the greater of $22,000 or 80 percent of county median income adjusted for family size.

3) The current law feature that provides complete exemption for homes where 50 percent or more of the residents have incomes below the income threshold is retained.

4) Only the proportion of residents with incomes below the income threshold rather than twice the proportion of residents with incomes below the income threshold is used when determining the partial exemption amount.

5) Housing units in which residents receive significant assistance with the activities of daily living are exempt.

6) The personal property of a nonprofit home for the aging is exempt.

Any increase in assessed value due to changes in the exemption amount by this legislation are phased-in over three years.

Public Assembly Halls & Property of Veterans' Organizations

Chapter 327, Laws of 1993 (SSB 5134) expanded the property tax exemption for nonprofit public assembly halls and meeting places and property of veterans' organizations. Under this legislation, their property tax exemptions are not lost by the use of the property for pecuniary gain for periods of not more than three days in a year. In addition, an inadvertent use of the property which is inconsistent with the purpose of the exemption is permitted if the use is not part of a pattern of use. An inadvertent use that is repeated in the same assessment year or in successive assessment years is presumed to be part of a pattern of use.

Charitable Fund-Raising Organizations

Chapter 79, Laws of 1993 (HB 1324) provided a property tax exemption for volunteer nonprofit charitable fund-raising organizations.

Property Appraisal

In valuing property for property tax purposes, sales of the property being sold or comparable property sold within the last five years is considered. Also, zoning, physical, and environmental influences are evaluated. In 1990, the Growth Management Act (GMA) was passed in an effort to encourage development in urban areas where adequate public facilities and services are already available, and to reduce urban sprawl. Chapter 436, Laws of 1993 (SB 5638) requires the appraisal of property to be consistent with the comprehensive land use plan, development regulations under the GMA, and any other governmental policies or practices in effect.

FEES

Uniform Commercial Code Program

The Department of Licensing administers the Uniform Commercial Code program, a federally mandated, non-regulatory service for persons taking security interests in this state, under which the department maintains a record of security interests in personal property. Under Chapter 51, Laws of 1993 (SB 5385), the program is made self supporting. The director is authorized to set fees at a level sufficient to defray the costs of administering the program.

Toxicology Laboratory and State Patrol Breath Test Funding Fee

Chapter 239, Laws of 1993 (SHB 1128) imposes, for the 1993-95 biennium, an additional $125 fee against each person convicted of driving while intoxicated. Of the revenue from the fee, 40 percent is divided between cities, counties, and the state in the same manner as fees, fines, and forfeitures collected by district courts. If the case involves a blood test by the State Toxicology Laboratory, the remaining 60 percent is earmarked for funding the laboratory's Blood Testing Program. Otherwise, the remaining 60 percent is earmarked for the Washington State Patrol Breath Testing Program.

Voter Registration Tapes

The Secretary of State is required to establish fees for computerized copies of voter registration lists under Chapter 441, Laws of 1993 (SB 5973). The fee is to be set to pay for the cost of assembling, compiling, and distributing the computer file of registered voters and will vary with the number of persons requesting the tape.

Access to Tobacco by Youth

Chapter 507, Laws of 1993 (ESHB 2071) increased the tobacco retailer's license fee from $10 to $93 and required a separate license for each place of business. In addition, tobacco vending machine license fees are raised from $1 to $30.

Forest Fire Protection Assessments

Under Chapter 36, Laws of 1993 (ESHB 1320), the Department of Natural Resources' forest fire protection assessment of $0.22 per acre, and the minimum assessment of $14 per year, is modified. Parcels of 50 acres or less will pay a minimum, flat fee assessment of $14.50 per year, and landowners with parcels greater than 50 acres will pay the flat fee assessment plus $0.22 per acre for every acre over 50 acres. The department's assessment for emergency fire suppression of up to $0.15 per acre is also modified. The department may establish a flat fee assessment of no more than $7.50 per year, and the department may charge the flat fee assessment plus a per acre assessment not exceeding $0.15 per acre for every acre over 50 acres. In addition, the exemptions from the fire protection assessment and the assessment for emergency fire suppression for forest landowners with parcels of two acres or less are removed.

Forest Practices Fees

Chapter 443, Laws of 1993 (ESSB 5981) establishes fees for class II, class III, and class IV forest practices at $50 per application. Application fees for class IV general forest practices dealing with planned or likely conversion of forest land to other uses are set at $500.

Watercraft Registration Fees

Chapter 244, Laws of 1993 (SHB 1318) increases the vessel registration fee from $6.00 to $10.50 per year effective with registrations expiring June 30, 1995. Effective June 30, 1994, the law authorizing counties to impose a vessel excise tax is repealed.

Surface Mining Reclamation Permit Fee

Under Chapter 518, Laws of 1993 (E2SSB 5502), a surface mining reclamation permit fee of $650 is imposed. After June 30, 1993, permit holders must pay an annual renewal fee of $650. All fees go into the surface mining account.

Recreational Fishing Licenses

Chapter 17, Laws of 1993 1st sp.s. (ESSB 5980) consolidated recreational fishing licenses into resident and nonresident personal use and shellfish licenses. Fees are increased to $7 for annual personal use licenses. A personal use shellfish license is created for the recreational harvest of shellfish and seaweed, and the annual license fee is $5. A surcharge of $75 is added to all commercial licenses. An additional fee equal to three and one-half times the renewal fee is added to the renewal fee for transfer of limited entry licenses where a change of ownership of the vessel occurs. Delivery permits and license transfer fees are increased, and sea urchin and sea cucumber license fees are increased. (See also "Fish Landing Tax" above for commercial fish landing tax increases under ESSB 5980.)

Recreational Fishing Enhancement Fees

Chapter 2, Laws of 1993 1st sp.s. (ESHB 2055) provides for the consolidation of the Departments of Fisheries and Wildlife. The bill also includes a provision for an additional annual fee of $10 for a recreational license for salmon and marine fish in the Puget Sound region. These funds will be used to enhance propagation of the resource and recreational fishing opportunities by enhancing habitat and production programs.

Water Rights Fees

Chapter 495, Laws of 1993 (ESHB 1236) imposes for the period July 1, 1993, through June 30, 1994, a $100 surcharge on new and pending water rights applications.

Air Operating Permits

Chapter 252, Laws of 1993 (ESHB 1089) authorizes new source review, control technology determinations, and renewable air operating permits fees based on the Department of Ecology's biennial workload.

Water Well Construction Fees

Chapter 387, Laws of 1993 (ESHB 1806) imposes a fee for the construction of water wells and increases the existing water well operator's fees.

Agricultural Fees

Chapter 19, Laws of 1993 1st sp.s. (2ESB 5983) increases statutory fees collected by the Department of Agriculture in order to provide the additional revenue necessary to support a portion of the administrative functions of the agency. The department will also increase a number of fees which are regulated under the Washington Administrative Code.

Pink Shrimp Delivery Licenses

Chapter 376, Laws of 1993 (SHB 1350) requires an ocean pink shrimp delivery license or ocean pink shrimp single delivery license to deliver pink shrimp caught in offshore waters to a port in Washington state, beginning January 1, 1994. The annual license fee for an ocean pink shrimp delivery license is $150 for residents and $300 for nonresidents, and the license fee for an ocean pink shrimp single delivery license is $100.

Motel Liquor License Fees

Chapter 511, Laws of 1993 (SB 5689) authorizes a new class M liquor license for motels that hold no other class of liquor license and authorizes the Liquor Control Board to impose a reasonable fee for the license.