Revenues

GENERAL FUND-STATE REVENUES

The Economic and Revenue Forecast Council updates General Fund-State biennial revenue estimates on a quarterly basis. From the end of the 1993 legislative session to the February 1994 forecast, estimated General Fund-State revenues increased by $119 million.

The 1994 Legislature passed $48 million in tax decreases, including exemptions for high technology businesses, a sales tax deferral for investment projects in distressed areas, and a B&O tax reduction for small businesses. The Legislature also reduced the temporary B&O surtax imposed during the 1993 legislative session from 6.5 to 4.5 percent. The Legislature passed a total of $1.2 million in fee increases, including $1.1 million in increased fees for concealed pistol license fees to partially fund the youth violence act.

Budget driven revenues, which total almost $10 million, include an increase of $7.9 million in general fund revenue due to a correction in the amount transferred from the general fund to the water quality account. Another $1 million is due to an increase in the amount transferred from the treasurer's service account to the general fund. Additionally, the general fund will receive $2.7 million more from the Intermediate Care Facility for the Mentally Retarded (IMR) tax due to a change in federal tax rules allowing the current tax rate to remain in effect for an additional two and one-half months. Also included in budget driven revenues is a decrease of $1.7 million in the amount transferred from the trust land purchase account to the general fund due to lower than expected revenues from park fees.

1993-1995 Biennium
Estimated Revenues & Expenditures
General Fund-State
(Dollars in Millions)

RESOURCES	
Unrestricted Beginning Balance	234.2
November 1993 Cash Forecast	16,136.4
March 1994 Cash Forecast Change	160.2
Total Cash Forecast	16,296.6
Fee Legislation	1.2
Budget Driven Revenue	9.9
Revenue Legislation	-48.1
Total Resources	**16,493.9**

EXPENDITURES	
1993-95 Appropriations Act and Other Legislation *	16,137.0
1994 Supplemental Budget	68.6
Appropriation to Pension Reserve	25.0
Other 1994 Appropriations Legislation *	98.9
Total Expenditures	**16,329.5**

RESERVES	
Estimated Ending Balance	164.4
Pension Reserve	25.0
Budget Stabilization Account	100.0
Total Estimated Reserves	**289.4**

* Note: Amounts include all operating and capital General Fund-State appropriations.

Taxes and Fees - 1994 Legislation Revenues

Tax and Fee Chart Summary
(Dollars in Thousands)

Item	FY 95	
	GF-S	Other
1994 Youth Violence Prevention Act Taxes *	0	0
Other 1994 Tax Legislation	(48,092)	34,113
1994 Fee Legislation	1,185	12,089
Total	**(46,907)**	**46,202**

1994 Youth Violence Prevention Act Taxes *
Chapter 7, Laws of 1994, 1st sp.s. (E2SHB 2319)
(Dollars in Thousands)

Tax	Description	1995-97	
		GF-S	Other
Cigarette Tax	Expiring $0.03 tax increased to $0.105 cents and extended beginning July 1, 1995	1,292	79,270
Spirits Liter Taxes	Expiring $0.07 per liter tax extended beginning July 1, 1995	0	3,429
Beer Tax	Expiring tax of $2.00 per barrel of 31 gallons extended beginning July 1, 1995	0	13,649
Wine Tax	Expiring $0.01 per liter tax ($0.2344 for fortified wine) extended beginning July 1, 1995	0	2,092
Carbonated Beverage Tax	Tax of $0.084 per ounce expires; tax of $0.75 per gallon of carbonated beverage syrup increased to $1.00 and extended beginning July 1, 1995	0	17,184
Total		**1,292**	**115,624**

* Subject to approval by the voters in November 1994, effective for 1995-97. Revenues are for the 1995-97 biennium. There are no additional tax revenues for FY 95. For fees, see 1994 Fee Legislation Chart.

Other 1994 Tax Legislation Revenues

(Dollars in Thousands)

Bill	Description	FY 95	
		GF-S	Other
SHB 1122	Park & recreation district & service area levy increased from $0.15 to $0.60	0	0
SHB 2167	Parimutuel tax for thoroughbred racing fund suspended FY 94	0	(1,663)
HB 2205	EMS levy authorized for urban emergency service districts	0	0
SHB 2235	Magazine/periodical printers B&O tax rate reduced	(406)	0
SHB 2294	2-year property tax levies authorized for school bus purchases	0	0
ESHB 2326	Repeal of fuel tax exemption/credit for alcohol used as motor vehicle fuel	0	36,479
SHB 2341	Sales tax exemption for non-profit youth organizations/local governments	(759)	0
SHB 2456	Obsolete reforestation land statutes repealed	0	0
HB 2477	Exempt non-profit filing requirements modified; good cause filing exemption for property valuation appeals	0	0
HB 2478	Reporting required for buyers of 200,000 or more board feet of timber	0	0
HB 2480	Fish cleaning exempt from B&O tax	0	0
HB 2481	Calculation of use tax on business property used in the state by non-resident businesses	1,500	0
HB 2482	Distressed area sales tax deferral correction	0	0
SHB 2541	Sales tax exemption for newspapers issued twice per month	0	0
SHB 2582	Leasehold excise tax appeals for sublessees of residential property	0	0
HB 2601	County 911 excise tax of $0.25/month authorized on radio access lines (cellular telephones)	0	0
SHB 2662	Potential hazardous waste generator fee suspended for 1994	0	(463)
EHB 2664	Distressed area sales tax exemptions	(12,000)	0
HB 2665	Public utility tax deduction for rural electric companies	(627)	0
EHB 2670	Senior citizen exemption eligibility income increased; residential value limited to inflation	0	0
SHB 2671	B&O tax threshold replaced with $35/month credit	(18,300)	0
SHB 2718	Only public utility need sign real estate excise tax affidavit on easement acquisition	0	0
3SSB 5918	B&O tax credit for employers for ride-sharing incentives	0	(440)
ESSB 6071	Third 6-year port district industrial development levy authorized for districts bordering the Pacific Ocean	0	0
SSB 6278	Modifies use of local hotel/motel taxes	0	0
SSB 6307	2% insurance premiums prepayments tax extended to non-subsidized Basic Health Plan enrollees	0	200
E2SSB 6347	B&O tax credit/sales tax deferral for high-technology firms, effective January 1, 1995	(9,600)	0
SSB 6558	B&O tax exemption on sales of aircraft to the U.S. by a subsidiary	0	0
ESB 6564	Local hotel/motel tax of 2% authorized for Snohomish County	0	0
SB 6573	Study of taxation of manufacturers	0	0
SB 6606	B&O surtax of 6.5% reduced to 4.5% on January 1, 1995	(7,900)	0
Total		**(48,092)**	**34,113**

1994 Fee Legislation Revenues

(Dollars in Thousands)

Bill	Description	FY 95 GF-S	FY 95 Other
2SHB 1235	Filing/registration fees for limited liability companies	41	0
2ESHB 1471	Temporary $50 dungeness crab license fee surcharge; new $250 dungeness crab offshore delivery license fee; license transfer fee of 20% of price; temporary surcharge on dungeness crab fishing licenses of $250	(18)	52
ESHB 2224	Vehicle certificate of ownership increased from $1.00 to $1.25; other vehicle fees reduced or eliminated	0	(31)
E2SHB 2319	Concealed pistol license fees increased - new license fees increased from $23 to $50; renewal fees increased from $15 to $50	1,090	724
	Annual license fee for dealers in pistols, firearms, and ammunition increased to $125 from $5	0	370
HB 2338	2% late payment fee on Utilities & Transportation Commission fees	0	7
SHB 2412	Proportional registration fees on rental vehicles eliminated	0	(186)
ESHB 2521	Fee for metals mining & milling operations effective 7/1/95	No impact until next biennium	
HB 2592	Limit use of 14 ft x 85 ft permit to movement of manufactured housing	0	100
2SHB 2616	Fee to local water systems to cover DOH ground water testing	0	1,940
SHB 2646	Bee pollination service use fee of $0.50/hive; hive brokers & non-resident beekeeper registration fee	0	60
ESHB 2688	Registration fee on travel sellers	No impact until next biennium	
SSB 6000	Reimbursement for securing abandoned vessels	Indeterminate	
SSB 6006	Revision of judicial information system funding provisions	0	6,900
SSB 6047	Driver's license suspension administrative hearings fee of $100	0	1,194
ESB 6057	Firearm registration fee for aliens	10	0
SSB 6070	$20 surcharge on satisfaction of tax warrants for public archives and records management services	0	115
SSB 6081	On-site sewage disposal system additive review fee	No impact until next biennium	
SSB 6083	Mortgage broker licensing & examination fees	0	259
SSB 6089	Collegiate license fee of $30	No impact until next biennium	
SSB 6093	Non-resident collection agency licensing fee	(10)	0
SSB 6098	Pasteurized milk inspection program	0	220
2SSB 6107	Manufactured home installer certification fee/DCTED services fees	0	NA
ESSB 6125	Recreational fish & hunting license fees increased	60	(24)
SB 6202	Truck trailer overlength permit fees	0	(120)
2SSB 6237	Veteran estate management fee	0	58
2SSB 6276	Trademark regulation fee	5	0
SSB 6298	International export beer & wine license fee of $500/expand caterer's license	7	0.043
SSB 6463	Misc. Department of Agriculture fees	0	450
Total		**1,185**	**12,089**

1993-95 Washington State Operating Budget
Appropriations Contained Within Other Legislation
1994 Legislative Session

(Dollars in Thousands)

Bill Number and Subject		Session Law	Agency	GF-S	Other	Total
ESB 5920	- Unemployment Insurance	C 187 L 94	Employment Security	0	400	400
SSB 6047	- Driving Under the Influence	C 275 L 94	Dept of Licensing	0	1,564	1,564
ESSB 6084	- Transp Operating Budget	C 303 L 94	Legislative Transp Comm	0	(53)	(53)
ESSB 6084	- Transp Operating Budget	C 303 L 94	County Road Admin Board	0	(22)	(22)
ESSB 6084	- Transp Operating Budget	C 303 L 94	Transp Improve Board	0	(10)	(10)
ESSB 6084	- Transp Operating Budget	C 303 L 94	Transportation Commission	0	(33)	(33)
ESSB 6084	- Transp Operating Budget	C 303 L 94	State Patrol	0	1,384	1,384
ESSB 6084	- Transp Operating Budget	C 303 L 94	Dept of Licensing	0	12,345	12,345
ESSB 6084	- Transp Operating Budget	C 303 L 94	Dept of Transportation	0	(1,936)	(1,936)
	Total Other 1994 Session Operating Legislation			**0**	**13,639**	**13,639**

1993-95 Capital Appropriations -- General Fund - State

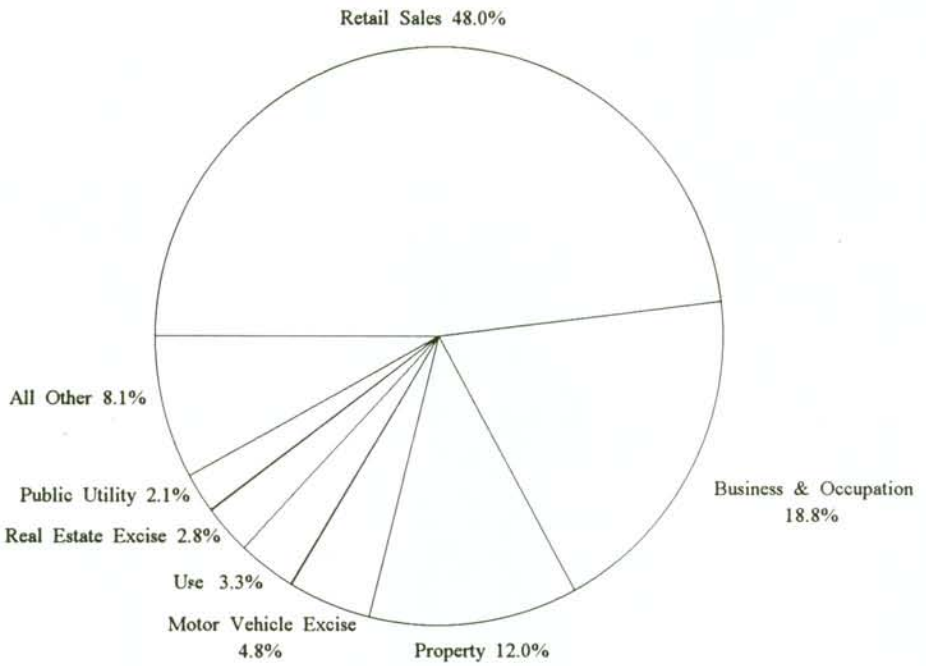
ESSB 6084	- Transp Capital Budget	C 303 L 94	Dept of Transportation	93,925	0	93,925
SSB 6243	- Omnibus Capital Budget	C 308 L 94	Watershed Restor Partshp Pgm	5,000	0	5,000
	Total 1994 Session GF-S Capital Appropriations			**98,925**	**0**	**98,925**

Washington State Revenue Forecast

1993-95 General Fund-State Revenues by Source

Updated for 1994 Legislative Session

(Dollars in Millions)



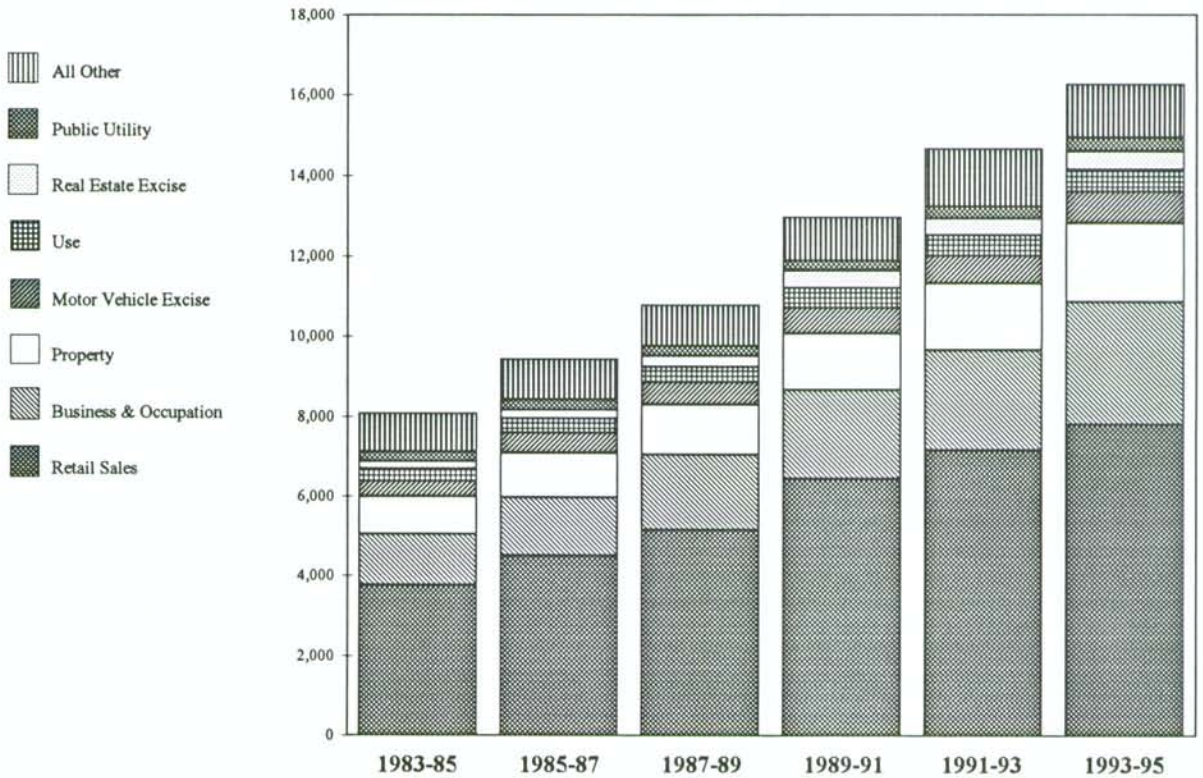
Sources of Revenue	
Retail Sales	$7,805.7
Business & Occupation	3,059.6
Property	1,957.8
Motor Vehicle Excise	773.9
Use	537.2
Real Estate Excise	458.8
Public Utility	347.7
All Other	1,318.9
*** 1993-95 Revised Forecast**	**$16,259.6**

* 1993-95 General Fund-State Revenues are comprised of: the February 1994 Forecast, $16,296.6 million; 1994 Fee Legislation, $1.2 million; 1994 Budget Driven Revenue, $9.9 million; 1994 Revenue Legislation, ($48.1) million.

Washington State

General Fund-State Revenues By Source

(Dollars in Millions)



	1983-85	1985-87	1987-89	1989-91	1991-93	1993-95
Retail Sales	$3,763.5	$4,490.5	$5,152.8	$6,446.3	$7,163.0	$7,805.7
Business & Occupation	1,268.3	1,482.5	1,894.3	2,217.7	2,503.5	3,059.6
Property	959.2	1,109.5	1,233.7	1,399.4	1,661.8	1,957.8
Motor Vehicle Excise	382.4	497.3	586.2	665.9	687.9	773.9
Use	314.8	357.8	372.6	481.9	515.1	537.2
Real Estate Excise	181.0	221.0	280.9	436.8	399.0	458.8
Public Utility	245.6	266.5	244.9	244.0	292.9	347.7
All Other	969.3	1,006.7	1,029.7	1,080.1	1,441.6	1,318.9
Total	**$8,084.1**	**$9,431.8**	**$10,795.1**	**$12,972.1**	**$14,664.8**	**$16,259.6**

Washington State
General Fund - State Revenues By Source

(Dollars in Millions)

					1994 Forecast *	
	1983-85	1985-87	1987-89	1989-91	1991-93	1993-95
Retail Sales	$3,763.5	$4,490.5	$5,152.8	$6,446.3	$7,163.0	$7,805.7
Business & Occupation	1,268.3	1,482.5	1,894.3	2,217.7	2,503.5	3,059.6
Property	959.2	1,109.5	1,233.7	1,399.4	1,661.8	1,957.8
Motor Vehicle Excise	382.4	497.3	586.2	665.9	687.9	773.9
Use	314.8	357.8	372.6	481.9	515.1	537.2
Real Estate Excise	181.0	221.0	280.9	436.8	399.0	458.8
Public Utility	245.6	266.5	244.9	244.0	292.9	347.7
All Other	969.3	1,006.7	1,029.7	1,080.1	1,441.6	1,318.9
Total	**$8,084.1**	**$9,431.8**	**$10,795.1**	**$12,972.1**	**$14,664.8**	**$16,259.6**

Percent Of Total

Retail Sales	46.6%	47.6%	47.7%	49.7%	48.8%	48.0%
Business & Occupation	15.7%	15.7%	17.5%	17.1%	17.1%	18.8%
Property	11.9%	11.8%	11.4%	10.8%	11.3%	12.0%
Motor Vehicle Excise	4.7%	5.3%	5.4%	5.1%	4.7%	4.8%
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%	2.8%
Public Utility	3.0%	2.8%	2.3%	1.9%	2.0%	2.1%
All Other	12.0%	10.7%	9.5%	8.3%	9.8%	8.1%
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%	11.1%	9.0%
Business & Occupation	16.9%	27.8%	17.1%	12.9%	22.2%
Property	15.7%	11.2%	13.4%	18.8%	17.8%
Motor Vehicle Excise	30.0%	17.9%	13.6%	3.3%	12.5%
Use	13.7%	4.1%	29.3%	6.9%	4.3%
Real Estate Excise	22.1%	27.1%	55.5%	-8.7%	15.0%
Public Utility	8.5%	-8.1%	-0.4%	20.0%	18.7%
All Other	3.9%	2.3%	4.9%	33.5%	-8.5%
Total	**16.7%**	**14.5%**	**20.2%**	**13.0%**	**10.9%**

* *Updated for 1994 Legislative Session*

MAJOR REVENUE ISSUES

YOUTH VIOLENCE ACT

Approximately $117 million of taxes on beer, wine, liquor, carbonated beverages, and cigarettes were enacted by the Legislature to support the 1994 Youth Violence Act and existing programs under the 1989 Omnibus Alcohol and Controlled Substances Act. These taxes are discussed in detail on page 4.

BUSINESS AND OCCUPATION TAXES

Small Business Tax Credit

Chapter 2, Laws of 1994, 1st sp.s. (SHB 2671), replaces the business and occupation (B&O) tax threshold of $1,000 per month with a credit against tax due of $35 per month, effective July 1, 1994. The credit is phased out as taxes increase to $70 per month. This results in no or reduced tax liability for 96,900 taxpayers, which constitute 52 percent of existing taxpayers.

Surtax Reduction

Chapter 10, Laws of 1994, 1st sp.s. (SB 6606), lowers the 6.5 percent B&O surtax to 4.5 percent, effective January 1, 1995. This surtax applies to all B&O tax classifications except selected business services, financial services, retailing, and public and non-profit hospitals.

Tax Credit for High Technology Businesses

Effective January 1, 1995, chapter 5, Laws of 1994, 1st sp.s. (E2SSB 6347), provides a B&O tax credit of up to $2 million per year for businesses that expend more than 0.92 percent of their gross income on research and development in the fields of biotechnology, advanced computing, electronic device technology, advanced materials, and environmental technology. The credit is equal to the amount of eligible research and development spending multiplied by the rate of 0.515 percent for non-profit institutions and by the rate of 2.5 percent for all other businesses. This program expires December 31, 2004.

Aircraft Sales Taxation

Chapter 43, Laws of 1994 (SSB 6558), the B&O tax exemption for sales of transportation equipment by wholly-owned subsidiaries is extended to sales of airplanes to the United States government.

Magazines & Periodicals

Chapter 112, Laws of 1994 (SHB 2235), changes the B&O tax classification for publishers of periodicals and magazines from the service classification at 2.13 percent to the printing classification at 0.515 percent, thereby reversing a change made in 1993.

Manufacturers of Fish Products

Chapter 167, Laws of 1994 (HB 2480), exempts the cleaning of fresh fish, without further processing other than freezing, from manufacturing B&O tax.

Ride-Sharing Vehicles

Under chapter 270, Laws of 1994 (3SSB 5918), major employers in the state's largest counties affected by the commute trip reduction law are allowed a credit against B&O or public utility taxes equal to the financial incentives provided to their employees before June 30, 1996, for ride-sharing in

car pools of four or more persons. The credit is equal to the lesser of 50 percent of the amount paid to the employee or $60 per person per year, with a limit of $200,000 per employer per year. There is a cap on the program of $2 million per year. The air pollution control account is used to reimburse the general fund.

SALES AND USE TAXES

Tax Deferral for High Technology Businesses

Beginning January 1, 1995, chapter 5, Laws of 1994, 1st sp.s. (E2SSB 6347), provides a sales and use tax deferral on investments in buildings and machinery and equipment in the fields of biotechnology, advanced computing, electronic device technology, advanced materials, and environmental technology. Eligible projects include new or expanded operations for research and development or pilot scale manufacturing. Pilot scale manufacturing is the design, construction, and testing of pre-production prototypes and models. This program expires December 31, 2004.

Distressed Area Sales Tax Exemptions

Chapter 1, Laws of 1994, 1st sp.s. (EHB 2664), modifies the existing sales tax deferral program for manufacturing and research and development facilities in distressed areas. The program is extended to the year 2004. The requirement of investment in a new building is eliminated. The requirement that one job be created for each $300,000 of investment is changed to one job for each $750,000 of investment. For projects after June 30, 1994, deferred taxes need not be repaid. The program is expanded to include projects in any county if 75 percent of the new employees live in distressed areas, adds co-generation projects, adds towns in counties that are timber impact areas, and adds counties designated by the Governor that have increased unemployment due to a natural disaster, business or military base closure, or mass layoff.

Newspapers

Chapter 22, Laws of 1994 (SHB 2541), changes the definition of "newspaper" for sales tax exemption purposes from those issued at least once a week to those issued at least twice per month.

Physical Fitness Services Tax Exemption

Chapter 85, Laws of 1994 (SHB 2341), expands the existing sales tax exemption for amusement and recreational services sold by non-profit youth organizations to include physical fitness services. A sales tax exemption is created for physical fitness classes provided by a local government.

Use of Property in this State

Property used in this state by non-resident businesses for business purposes is subject to use tax on the reasonable rental value of the property if the property is in the state for less than 90 days in a 365 day period. Under chapter 93, Laws of 1994 (HB 2481), this 90 day period is increased to 180 days. In addition, statutory language is deleted prohibiting use taxation on property received from outside the state before the transportation of the article has finally ended.

OTHER EXCISE TAX LEGISLATION

Hazardous Waste Education Fee

Chapter 136, Laws of 1994 (SHB 2662), suspends the hazardous waste education fee on potential generators of hazardous wastes for calendar year 1994. In addition, the triple penalty for failure to pay the fee is replaced with the lower penalties used for excise taxes.

Hotel/Motel Taxes

Chapter 65, Laws of 1994 (ESB 6564), authorizes a new hotel/motel tax at the rate of up to 2.0 percent for Snohomish County for stadium facilities, convention center facilities, performing arts center facilities, and visual arts center facilities, including an arena. Chapter 290, Laws of 1994 (SSB 6278), authorized the city of Ilwaco to use the hotel/motel tax for special events and promotional infrastructures and authorized the city of Puyallup and any county made up entirely of islands to use the hotel/motel tax to provide public restrooms for visitors.

Insurance Premiums and Prepayments Tax

Chapter 309, Laws of 1994 (SSB 6307), extends the insurance premiums and prepayments tax to unsubsidized coverage under the basic health plan.

Leasehold Excise Taxes

Under chapter 95, Laws of 1994 (SHB 2582), lessees and sublessees of public property may appeal property valuations used in determining taxable rent for purposes of leasehold excise taxes to the County Board of Equalization. In addition, a credit against the leasehold excise tax is authorized for senior citizens similar to the senior citizen property tax exemption.

Manufacturer Taxation Study

Under chapter 66, Laws of 1994 (SB 6573), the Department of Revenue is required to study the current state tax structure as it applies to manufacturers. The study is to address the taxes that apply, incentives, effects over the various stages of its business cycle, the treatment of new and established manufacturers, the added cost of capital resulting from the sales tax on construction and equipment, taxes and tax incentives in other states, the relative competitive position of in-state and out-of-state manufacturers, and the economic and other effects of tax incentives. The Department of Revenue is required to present a final report to the legislative fiscal committees by December 31, 1994.

Motor Vehicle Fuel Taxes

Chapter 225, Laws of 1994 (ESHB 2326), repeals the motor vehicle fuel tax exemption and credit for alcohol used as motor vehicle fuel.

Parimutuel Taxes

Under chapter 159, Laws of 1994 (SHB 2167), horse race track licensees who are non-profit corporations and who have race meets of 30 days or more do not contribute the 2.5 percent of their daily gross receipts to the Washington Thoroughbred Racing Fund until June 1, 1995. Until that time, these licensees are required to use 1.25 percent of daily gross receipts to increase purses, and to place 1.25 percent of daily gross receipts into an escrow or trust account and use this money solely for construction of a new thoroughbred race track facility in western Washington. Funds remaining in the escrow or trust account must be forwarded to the state general fund if a new race track is not built by January 1, 2001.

Public Utility Taxes

Under chapter 236, Laws of 1994 (HB 2665), rural light and power businesses with retail power rates greater than the state average and fewer than 17 customers per mile may deduct from taxable gross receipts a portion of their wholesale power costs.

Ride-Sharing Vehicles

Under chapter 270, Laws of 1994 (3SSB 5918), a tax credit is authorized to employers for financial incentives provided for ride-sharing. See "Ride-Sharing Vehicles" under Business and Occupation Taxes, page 18.

Real Estate Excise Tax Affidavits

Both the buyer and the seller are required to sign a real estate excise tax affidavit when a real property is sold or transferred. Under chapter 137, Laws of 1994 (SHB 2718), when a gas, electrical, or telecommunications company, or a public utility district or cooperative that distributes electricity, acquires an easement, only the company is required to sign the real estate excise tax affidavit. The seller's signature is not required.

Timber Excise Taxes

Under chapter 229, Laws of 1994 (HB 2478), buyers of privately-owned timber in excess of 200,000 board feet are required to report the details of those transactions to the Department of Revenue for use in determining stumpage values for the timber excise tax purposes. Buyers are subject to a penalty of $250 for each failure to report.

911 System Taxation & Study

Chapter 96, Laws of 1994 (HB 2601), authorizes a county to impose a 911 excise tax on the use of radio access lines located within the county in an amount not exceeding $0.25 per month for each radio access line. Radio access lines are used for cellular telephones and other radio-telephone communications. In addition, the Department of Revenue is required to study the base and rate for the 911 excise tax and to present a final report to the committees of the legislature that deal with revenue matters no later than July 1, 1995.

PROPERTY TAX LEGISLATION

Emergency Medical Services Levies

Under chapter 79, Laws of 1994 (HB 2205), urban emergency medical service districts are authorized to impose annual regular property taxes of up to $0.50 per $1,000 of assessed valuation for six years to finance emergency medical services, subject to a 60 percent affirmative vote of the voters and a 40 percent validation requirement.

Exempt Organization Renewals

Under chapter 123, Laws of 1994 (HB 2477), non-profit organizations receiving a property tax exemption must file a renewal declaration each year with a fee of $8.75, instead of a yearly declaration and a $35 fee every fourth year.

Industrial Development Levy

Chapter 278, Laws of 1994 (ESSB 6071), authorizes a third six-year industrial development levy for a port district in a county bordering on the Pacific Ocean if a majority of the voters in the district approve.

Park Levies

Under chapter 156, Laws of 1994 (SHB 1122), the five-year voter approved park and recreation district property tax levy of $0.15 per $1,000 of assessed value is increased to $0.60 and extended to six years. In addition, the six-year voter approved park and recreation service area property tax levy of $0.15 per $1,000 of assessed value is increased to $0.60.

Reforestation Lands

Chapter 122, Laws of 1994 (SHB 2456), repeals obsolete reforestation land statutes.

School District Levies for Transportation

Under chapter 116, Laws of 1994 (SHB 2294), the two-year levy authority for school districts is extended to include the purchase of school buses. In addition, these transportation levies are specifically excluded from the levy lid.

Senior Citizen Property Tax Relief

Under chapter 8, Laws of 1994, 1st sp.s. (EHB 2670), the annual qualifying income level for the senior citizen and disabled person property tax exemption program is increased from $26,000 to $28,000; the annual change in the assessed value of the residence of homeowners in the program is limited to the inflationary adjustment for social security payments; and income from the assessment year rather than the preceding year is used for calculating eligibility and tax relief. These changes are not effective until the tax year after the Legislature provides funding for the administrative costs.

Valuation Appeals

Chapter 123, Laws of 1994 (HB 2477), authorizes a good cause exception to the filing deadline for property valuation appeals to the county board of equalization.

FEES

Fee Increases Related to Initiative 601

Chapter 6, Laws of 1994, 1st sp.s. (ESSB 6244 -- the omnibus supplemental appropriations act), authorizes fee increases in excess of the Initiative 601 fiscal growth factor for the following fees: water well operator fees, public water systems operator certification fees; low-level radioactive waste site use permit fees; and tuition fees for technical colleges. As prescribed in Initiative 601, fee increases may not exceed the fiscal growth factor unless specifically authorized by the Legislature.

Administrative Hearing Fee

Chapter 275, Laws of 1994 (SSB 6047), establishes a fee of $100 for persons arrested for being in control of a motor vehicle while under the influence of alcohol with blood alcohol concentrations of 0.10 percent or higher who request an administrative hearing before the Department of Licensing.

Bee-Related Fees

Chapter 178, Laws of 1994 (SHB 2646), establishes a fee on the use of bee pollination services by growers of agricultural crops at $0.50 per hive used and imposes a registration fee on hive brokers and non-resident beekeepers operating in the state in an amount determined by the Director of the Department of Agriculture.

Collegiate Licensing Fee

Chapter 194, Laws of 1994 (SSB 6089), establishes an additional fee of $30 for collegiate license plates.

Dungeness Crab License Fees

Chapter 260, Laws of 1994 (2ESHB 1471), establishes a Dungeness crab offshore delivery license and imposes an annual fee of $250 for the license. A surcharge of $250 is imposed on each Dungeness crab fishing license for 1995 and 1996. A surcharge of $50 is imposed on each Dungeness Crab Coastal Fishery License until June 30, 2000, and on each Dungeness Crab Coastal Class B Fishery License until December 31, 1997.

Firearm Registration Fee for Aliens

Chapter 190, Laws of 1994 (ESB 6057), increases the fee charged on licenses to possess firearms by aliens from $15 to $25 and limits the duration of the license to four years.

Ground Water Testing Fees

Chapter 252, Laws of 1994 (2SHB 2616), requires the Department of Health to impose a fee on public water systems to cover the Department's cost in ground water testing.

International Export Beer and Wine License Fee

Chapter 201, Laws of 1994 (SSB 6298), authorizes an international export beer and wine license for a retailer holding both a Class E and a Class F retail license and establishes an annual fee for the license of $500. In addition, the Class I caterer's license is authorized for licensees other than Class H licensees.

Judicial Information System

Chapter 8, Laws of 1994 (SSB 6006), authorizes the Supreme Court to provide by rule for the following increases in assessments: the base monetary penalty for each infraction by $10; a $10 mandatory appearance assessment on convicted defendants in courts of limited jurisdiction; and a $10 assessment for each traffic infraction account for which a person requests a time payment schedule.

Limited Liability Companies

Chapter 211, Laws of 1994 (2SHB 1235), provides for the establishment of limited liability companies. The Secretary of State is required to adopt rules establishing filing fees for these companies.

Log Truck Special Overweight Permit Fees

Chapter 172, Laws of 1994 (HB 2592), increases the fee on the transfer or replacement of a log truck special overweight permit from $5 to $14.

Manufactured Home Installer Fees

Chapter 284, Laws of 1994 (2SSB 6107), provides for a certificate of manufactured home installation and authorizes the Department of Community, Trade, and Economic Development to set examination and certificate renewal fees.

Metals Mining and Milling Fee

Chapter 232, Laws of 1994 (ESHB 2521), requires the Department of Revenue to set a regulatory fee on each metals mining and milling operation in the state based on cost estimates generated by the Department of Ecology and the Department of Natural Resources, effective July 1, 1995, unless the Legislature adopts an alternative approach based on the recommendations of the Metals Mining Advisory Group established in the act.

Mortgage Broker Licensing and Examination Fees

Chapter 33, Laws of 1994 (SSB 6083), authorizes the Director of the Department of Licensing to establish fees on mortgage brokers to cover administrative costs. These fees may include an annual assessment, an examination fee to cover the costs of any examination of the books and records of the mortgage broker, and an application fee to cover the costs of processing applications.

Motor Vehicle Fees

Chapter 262, Laws of 1994 (ESHB 2224), increases the fee for the reissuance of a certificate of ownership for a motor vehicle from $1.00 to $1.25; eliminates the $2.00 fee for the early issuance of a vehicle license, the fixed load capacity fee, the circus vehicle fee, and the $10.00 fuel tax distributor fee; and reduces the combined licensing fee by $90.00 for trucks registered at 42,000 pounds or more that do not haul trailers or are used exclusively for hauling logs.

Non-resident Collection Agency Licensing Fee

Chapter 195, Laws of 1994 (SSB 6093), requires out-of-state collection agencies using interstate communications to collect debts in this state, to be licensed in this state, and to pay a licensing fee. The licensing fee is limited to no more than 50 percent of the fee paid by resident agencies.

On-site Sewage Disposal System Additives

Chapter 281, Laws of 1994 (SSB 6081), authorizes the Department of Health to impose fees to cover the costs of evaluating on-site sewage disposal system additives.

Pasteurized Milk Inspection Program

Chapter 34, Laws of 1994 (SSB 6098), extends from June 30, 1994, to June 30, 1995, the Department of Agriculture's assessment on milk processed in this state of not to exceed fifty-four one-hundredths of one cent per hundredweight to support an inspection program to maintain compliance with the provisions of the pasteurized milk ordinance of the national conference on interstate milk shipment.

Public Archives and Records Management Services

Chapter 193, Laws of 1994 (SSB 6070), requires state agencies to collect a surcharge of $20 from the judgment debtor upon the satisfaction of a warrant filed in superior court for unpaid taxes or liabilities for the payment of costs incurred in providing public archives and records management services to local government agencies by the Division of Archives and Records Management.

Recreational Fish and Hunting Licenses Fees

Under chapter 255, Laws of 1994 (ESSB 6125), a sport recreational license is created to include the personal use food fish, game fish, hunting, hound, and eastern Washington upland bird licenses, and a warm water game fish surcharge. The senior personal use food fish license fees are set at $3, and a non-resident game fish license fee of $20 is established for juveniles. Fees for a personal use food fish license are increased by $1. A one-day game fish license is created at a fee of $3 for residents and $7 for non-residents. The fee for a duplicate license is set at $10 for licenses that are $10 and over and at the value of the license for licenses under $10.

Reimbursement for Securing Abandoned Vessels

Chapter 51, Laws of 1994 (SSB 6000), authorizes the Parks and Recreation Commission to require payment of all reasonable charges incurred by the Commission in securing abandoned vessels.

Rental Vehicle Fees

In removing rental vehicles from special registration and licensing under the proportional registration statutes, chapter 227, Laws of 1994 (SHB 2412), eliminates the $5 per rental registration fee required for administration, the $10 fee for each set of rental vehicle license plates, and the transaction fee under the proportional registration program.

Trade & Economic Development Services Fees

Chapter 284, Laws of 1994 (2SSB 6107), authorizes the Department of Community, Trade, and Economic Development to set fees for services rendered.

Trademark Regulation Fee

Chapter 60, Laws of 1994 (2SSB 6276), authorizes the Secretary of State to establish fees for various services for trademark registrations, some of which had previously been set by statute.

Travel Sellers Registration Fees

Chapter 237, Laws of 1994 (ESHB 2688), imposes registration fees on sellers of travel by expanding the regulation of travel charter and tour operators to sellers of travel, effective January 1, 1996.

Truck Trailer Over-Length Permits

Chapter 59, Laws of 1994 (SB 6202), increases the length from 48 feet to 53 feet that a combination consisting of truck-tractor and single trailer may operate on the public highways without a permit and payment of a fee.

Utilities & Transportation Commission - Late Payment Fees

Chapter 83, Laws of 1994 (HB 2338), imposes a late payment fee of 2 percent of the amount due on regulatory fees imposed by the Utilities and Transportation Commission.

Veteran Estate Management Fee

Chapter 147, Laws of 1994 (2SSB 6237), authorizes the Department of Veterans' Affairs to charge estates of veterans for expenses incurred in the administration of the estate of an incapacitated or deceased veteran who is a veteran estate management program client.