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**SENATE BILL 5488**

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**State of Washington**

**68th Legislature**

**2023 Regular Session**

**By** Senator L. Wilson

1 AN ACT Relating to dedicating the enhanced food fish excise tax  
2 revenue to the fish, wildlife, and conservation account for the  
3 purpose of maintaining fishing, hunting, and recreational  
4 opportunities; amending RCW 82.27.070; and creating new sections.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** (1) The legislature finds that funding  
7 support for fishing and hunting opportunities is an ongoing and  
8 important need. The primary account through which these opportunities  
9 are funded has been under significant budget strain in recent years.  
10 In light of this, the legislature finds that it is necessary to  
11 redirect the enhanced food fish excise tax from the general fund to  
12 the fish, wildlife, and conservation account established in RCW  
13 77.12.170(3). The revenue from this tax, which is from the commercial  
14 harvest of certain fish, has a stronger nexus to the activities  
15 funded through the fish, wildlife, and conservation account than the  
16 general fund where it is presently deposited.

17 (2) It is the intent of the legislature that this dedication of  
18 revenue will put the fish, wildlife, and conservation account on  
19 improved fiscal footing and help maintain fishing, hunting, and  
20 recreational opportunities for the residents of Washington state.

1           **Sec. 2.** RCW 82.27.070 and 2020 c 148 s 28 are each amended to  
2 read as follows:

3           All taxes collected by the department of revenue under this  
4 chapter shall be deposited in the ~~((state general fund except for the~~  
5 ~~following):~~

6           ~~(1) The excise tax on anadromous game fish is deposited in the~~  
7 ~~fish, wildlife, and conservation account created in RCW 77.12.170(3).~~

8           ~~(2) The excise tax on ocean waters, Columbia river, Willapa Bay,~~  
9 ~~and Grays Harbor chinook, coho, and chum salmon is deposited as~~  
10 ~~follows:~~

11           ~~(a) The equivalent of five and twenty-five one-hundredths percent~~  
12 ~~shall be deposited in the state general fund.~~

13           ~~(b) The equivalent of one percent shall be deposited in the fish,~~  
14 ~~wildlife, and conservation account created in RCW 77.12.170(3))~~  
15 fish, wildlife, and conservation account established in RCW 77.12.170  
16 (3).

17           NEW SECTION.   **Sec. 3.** This act applies to taxes collected under  
18 chapter 82.27 RCW on or after August 1, 2023.

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