

**RCW 46.09.520 Refunds from motor vehicle fund—Distribution—Use.**

(1) From time to time, but at least once each year, the state treasurer must refund from the motor vehicle fund one percent of the motor vehicle fuel tax revenues collected under chapter 82.38 RCW, based on: (a) A tax rate of: (i) Nineteen cents per gallon of motor vehicle fuel from July 1, 2003, through June 30, 2005; (ii) twenty cents per gallon of motor vehicle fuel from July 1, 2005, through June 30, 2007; (iii) twenty-one cents per gallon of motor vehicle fuel from July 1, 2007, through June 30, 2009; (iv) twenty-two cents per gallon of motor vehicle fuel from July 1, 2009, through June 30, 2011; (v) twenty-three cents per gallon of motor vehicle fuel from July 1, 2011, through July 31, 2015; (vi) thirty cents per gallon of motor vehicle fuel from August 1, 2015, through June 30, 2016; and (vii) thirty-four and nine-tenths cents per gallon of motor vehicle fuel from July 1, 2016, through June 30, 2031; and (b) beginning July 1, 2031, and thereafter, the state's motor vehicle fuel tax rate in existence at the time of the fuel purchase, less proper deductions for refunds and costs of collection as provided in RCW 46.68.090.

(2) The treasurer must place these funds in the general fund as follows:

(a) Thirty-six percent must be credited to the ORV and nonhighway vehicle account and administered by the department of natural resources solely for acquisition, planning, development, maintenance, and management of ORV, nonmotorized, and nonhighway road recreation facilities, and information programs and maintenance of nonhighway roads;

(b) Three and one-half percent must be credited to the ORV and nonhighway vehicle account and administered by the department of fish and wildlife solely for the acquisition, planning, development, maintenance, and management of ORV, nonmotorized, and nonhighway road recreation facilities and the maintenance of nonhighway roads;

(c) Two percent must be credited to the ORV and nonhighway vehicle account and administered by the parks and recreation commission solely for the acquisition, planning, development, maintenance, and management of ORV, nonmotorized, and nonhighway road recreation facilities; and

(d) Fifty-eight and one-half percent must be credited to the nonhighway and off-road vehicle activities program account to be administered by the board for planning, acquisition, development, maintenance, and management of ORV, nonmotorized, and nonhighway road recreation facilities and for education, information, and law enforcement programs. The funds under this subsection must be expended in accordance with the following limitations:

(i) Not more than thirty percent may be expended for education, information, and law enforcement programs under this chapter;

(ii) Not less than seventy percent may be expended for ORV, nonmotorized, and nonhighway road recreation facilities. Except as provided in (d)(iii) of this subsection, of this amount:

(A) Not less than thirty percent, together with the funds the board receives under RCW 46.68.045, may be expended for ORV recreation facilities;

(B) Not less than thirty percent may be expended for nonmotorized recreation facilities. Funds expended under this subsection

(2)(d)(ii)(B) are known as Ira Spring outdoor recreation facilities funds; and

(C) Not less than thirty percent may be expended for nonhighway road recreation facilities;

(iii) The board may waive the minimum percentage cited in (d)(ii) of this subsection due to insufficient requests for funds or projects that score low in the board's project evaluation. Funds remaining after such a waiver must be allocated in accordance with board policy.

(3) On a yearly basis an agency may not, except as provided in RCW 46.68.045, expend more than ten percent of the funds it receives under this chapter for general administration expenses incurred in carrying out this chapter.

(4) During the 2009-2011 fiscal biennium, the legislature may appropriate such amounts as reflect the excess fund balance in the NOVA account to the department of natural resources to install consistent off-road vehicle signage at department-managed recreation sites, and to implement the recreation opportunities on department-managed lands in the Reiter block and Ahtanum state forest, and to the state parks and recreation commission. The legislature finds that the appropriation of funds from the NOVA account during the 2009-2011 fiscal biennium for maintenance and operation of state parks or to improve accessibility for boaters and off-road vehicle users at state parks will benefit boaters and off-road vehicle users and others who use nonhighway and nonmotorized recreational facilities. The appropriations under this subsection are not required to follow the specific distribution specified in subsection (2) of this section.

(5) During the 2021-2023 fiscal biennium, the legislature may appropriate moneys from the NOVA account to the department of natural resources to support programs that benefit ORV, nonhighway road[,] and nonmotorized recreational facilities. [2021 c 334 s 985; 2015 3rd sp.s. c 44 s 110. Prior: (2015 3rd sp.s. c 44 s 109 expired July 1, 2016); (2015 2nd sp.s. c 9 s 2 repealed by 2015 3rd sp.s. c 44 s 111); 2013 c 225 s 608; prior: 2010 1st sp.s. c 37 s 936; 2010 c 161 s 222; prior: 2009 c 564 s 944; 2009 c 187 s 2; prior: 2007 c 522 s 953; 2007 c 241 s 16; 2004 c 105 s 6; (2004 c 105 s 5 expired June 30, 2005); prior: (2003 1st sp.s. c 26 s 920 expired June 30, 2005); 2003 1st sp.s. c 25 s 922; 2003 c 361 s 407; 1995 c 166 s 9; 1994 c 264 s 36; 1990 c 42 s 115; 1988 c 36 s 25; 1986 c 206 s 8; 1979 c 158 s 130; 1977 ex.s. c 220 s 14; 1975 1st ex.s. c 34 s 1; 1974 ex.s. c 144 s 3; 1972 ex.s. c 153 s 15; 1971 ex.s. c 47 s 22. Formerly RCW 46.09.170.]

**Conflict with federal requirements—Effective date—2021 c 334:**

See notes following RCW 43.79.555.

**Effective date—2015 3rd sp.s. c 44 ss 103, 105, and 110:**

See note following RCW 82.38.030.

**Contingent expiration date—2015 3rd sp.s. c 44 ss 101, 102, 104, and 109:**

See note following RCW 82.38.030.

**Findings—Intent—2015 2nd sp.s. c 9:**

"The legislature finds that through statutory mechanisms and voter-approved initiatives, a long-standing commitment has been in place to direct refunds from fuel tax purchases made by boaters, off-road and nonhighway vehicle riders and drivers, and snowmobilers into dedicated nonhighway-purpose accounts that provide infrastructure grants and operating assistance to those nonhighway users.

The legislature finds that the state departed from its commitment in 2003 and 2005 when motor vehicle fuel tax increases of five cents and nine and one-half cents contained no statutory direction to dedicate the refund percentage from the fourteen and one-half cents of fuel tax purchases made by boaters, off-road and nonhighway vehicle riders and drivers, and snowmobilers into the appropriate nonhighway-purpose user accounts.

The legislature intends to remedy this problem by fully restoring the refund percentages into nonhighway-purpose accounts established to benefit nonhighway users of fuel. The legislature also intends to honor its commitment when the refund amounts from nonhighway-purpose fuel tax purchases are no longer necessary to repay bonded debt associated with the 2003 and 2005 motor vehicle fuel tax increases. The legislature also intends to specify that as of July 1, 2031, the state will apply the total percentage of nonhighway-purpose fuel tax refunds into the proper nonhighway user accounts for boaters, off-road and nonhighway vehicle riders and drivers, and snowmobilers." [2015 2nd sp.s. c 9 s 1.]

**Effective date—2013 c 225:** See note following RCW 82.38.010.

**Effective date—2010 1st sp.s. c 37:** See note following RCW 13.06.050.

**Effective date—Intent—Legislation to reconcile chapter 161, Laws of 2010 and other amendments made during the 2010 legislative session—2010 c 161:** See notes following RCW 46.04.013.

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

**Severability—Effective date—2007 c 522:** See notes following RCW 15.64.050.

**Intent—Effective date—2007 c 241:** See notes following RCW 79A.25.005.

**Expiration dates—Effective dates—2004 c 105 ss 3-6:** See note following RCW 46.09.480.

**Expiration date—Severability—Effective dates—2003 1st sp.s. c 26:** See notes following RCW 43.135.045.

**Severability—Effective date—2003 1st sp.s. c 25:** See note following RCW 19.28.351.

**Findings—2003 c 361:** See note following RCW 82.38.030.

**Effective dates—2003 c 361:** See note following RCW 82.08.020.

**Purpose—Effective dates—Application—Implementation—1990 c 42:** See notes following RCW 46.68.090.

**Effective date—1986 c 206:** See note following RCW 46.09.310.

**Effective date—1975 1st ex.s. c 34:** "This 1975 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1975." [1975 1st ex.s. c 34 s 4.]

**Purpose—1972 ex.s. c 153:** See RCW 79A.35.070.