

**RCW 79.100.180 Derelict vessel removal fee.** (1)(a) Except as otherwise provided in (b) of this subsection, an annual derelict vessel removal fee is imposed upon all persons required by RCW 84.40.065 to list any ship or vessel with the department of revenue for state property tax purposes.

(b) The derelict vessel removal fee imposed in (a) of this subsection does not apply in any year that a person required to list a ship or vessel does not owe the state property tax levied for collection in that year with respect to that ship or vessel.

(c) The annual derelict vessel removal fee is equal to one dollar per vessel foot measured by extreme length of the vessel, rounded up to the nearest whole foot.

(2) Each year, the department of revenue must include the amount of the derelict vessel removal fee due under this section for that calendar year in the tax statement required in RCW 84.40.065.

(3) The person listing a ship or vessel and the owner of the ship or vessel, if not the same person, are jointly and severally liable for the fee imposed in this section.

(4) The department of revenue must collect the derelict vessel removal fee imposed in this section as provided in RCW 84.56.440.

(5) All derelict vessel removal fees collected under this section must be deposited into the derelict vessel removal account created in RCW 79.100.100. [2014 c 195 § 402.]

**Effective date—2014 c 195 §§ 401-403:** "Sections 401 through 403 of this act take effect January 1, 2015." [2014 c 195 § 404.]

**Findings—Intent—2014 c 195:** "(1) The legislature finds that:

(a) Derelict and abandoned vessels are a threat to the safety of the public waterways, an environmental hazard for humans and marine life, and an occupational danger for persons that make their living on the waters of this state;

(b) Derelict vessel removal fees are imposed when recreational vessels are registered with the department of licensing. The accumulation of these fees is sufficient for the removal and disposal of recreational vessels that become derelict or abandoned;

(c) Derelict vessel removal fees do not apply to commercial vessels. Former commercial vessels are among the most costly to remove from Washington waters and to dispose of in an environmentally responsible manner. The costs for removing and disposing of these vessels far exceeds the funding provided by the derelict vessel removal fees paid by recreational vessels;

(d) According to the department of natural resources, as of January 1, 2015, there is a significant backlog of abandoned or derelict vessels that are former commercial vessels; and

(e) The use of general fund revenue to pay for the removal and disposal of derelict or abandoned vessels places an undue burden on the nonboating public and reduces the revenue available to pay for necessary governmental services.

(2) The legislature intends for either the owners or operators, or both, of commercial vessels to pay their fair share for the removal of abandoned or derelict vessels by imposing a per foot fee on commercial vessels." [2014 c 195 § 401.]

**Findings—Intent—2014 c 195:** See note following RCW 79.100.170.