

CHAPTER 57

[Engrossed Senate Bill No. 3572]
PUBLIC FUNDS AND ACCOUNTS

AN ACT Relating to public funds and accounts; amending RCW 2.56.100, 15.52.320, 18.04.105, 18.08.240, 18.43.150, 18.72.390, 27.34.090, 27.60.060, 28A.46.010, 28B.10.821, 28B.10.851, 28B.10.852, 28B.14D.040, 28B.31.040, 28B.35.370, 28B.50.360, 28B.56.030, 28B.57.050, 28C.50.040, 37.14.010, 39.42.090, 40.14.025, 41.04.260, 41.05.040, 42.16.011, 43.01.050, 43.08.250, 43.19.610, 43.24.072, 43.31.942, 43.31.958, 43.33A.160, 43.51.200, 43.51.280, 43.51.310, 43.79.080, 43.79.201, 43.79.330, 43.79.335, 43.79.350, 43.79.445, 43.79.450, 43.83.020, 43.83A.030, 43.83B.030, 43.83B.360, 43.83C.030, 43.83D.030, 43.83H.030, 43.83I.166, 43.88.525, 43.99.040, 43.99.060, 43.99C.040, 43.99F.030, 43.101.210, 43.140.030, 46.08.172, 46.09.110, 46.10.075, 46.81.060, 47.68.236, 47.76.030, 58.24.060, 67.40.040, 70.39.170, 70.93.180, 70.94.656, 70.105.180, 72.72.030, 74.18.230, 75.48.030, 76.04.515, 76.12.110, 79.24.030, 79.24.060, 79.24.085, 79.24.580, 79.64.020, 82.14.050, 82.14.200, 82.14.210, 82.29A.080, 82.32.400, 82.42.090, 84.33.041, and 86.26.007; adding a new section to chapter 43.84 RCW; creating a new section; repealing RCW 43.84.100, 43.84.110, and 43.85.241; providing an effective date; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 7, chapter 132, Laws of 1981 as amended by section 1, chapter 9, Laws of 1983 1st ex. sess. and RCW 2.56.100 are each amended to read as follows:

(1) There shall be levied and paid into the judiciary education account hereby created in the (~~general fund of the~~) state treasury a penalty assessment in addition to the penalty or fine imposed as a result of a hearing conducted under RCW 46.63.090 or 46.63.100 on all offenses involving a violation of a state statute or city or county ordinance relating to the operation or use of motor vehicles or the licensing of vehicle operators, except offenses relating to parking of vehicles. The amount of the assessment shall be as follows:

(a) When the fine or penalty is ten dollars to nineteen dollars and ninety-nine cents, four dollars;

(b) When the fine or penalty is twenty dollars to thirty-nine dollars and ninety-nine cents, seven dollars;

(c) When the fine or penalty is forty dollars to fifty-nine dollars and ninety-nine cents, ten dollars;

(d) When the fine or penalty is sixty dollars to ninety-nine dollars and ninety-nine cents, fifteen dollars; and

(e) When the fine or penalty is one hundred dollars or more, twenty dollars.

(2) When a fine or penalty is paid, the assessment prescribed in this section shall be forwarded to the state treasurer and deposited in the judiciary education account. No money in the judiciary education account may be spent except pursuant to an appropriation by the legislature to the administrator for the courts authorizing such spending for the purpose of providing programs and standards for the training and education of judicial

personnel: PROVIDED, That if the legislature determines that the judiciary education account balance exceeds the amount required for training and education of judicial personnel, the legislature may appropriate from the account for other judicial purposes.

(3) All earnings of investments of balances in the judiciary education account shall be credited to the general fund.

Sec. 2. Section 15.52.320, chapter 11, Laws of 1961 and RCW 15.52-.320 are each amended to read as follows:

All money collected as fees for brand registrations hereunder shall be deposited in a special account (~~(of the general fund of)~~) in the state treasury known as the feed and fertilizer account, and used exclusively for the maintenance and enforcement of this chapter, except that not to exceed fifteen percent of said registration fees may, with the consent of the director, be used to purchase equipment and materials to facilitate testing and analyzing required herein. All earnings of investments of balances in the feed and fertilizer account shall be credited to the general fund.

Sec. 3. Section 7, chapter 234, Laws of 1983 and RCW 18.04.105 are each amended to read as follows:

(1) The certificate of "certified public accountant" shall be granted by the board to any person:

- (a) Who is of good character;
- (b) Who has a baccalaureate degree conferred by a college or university recognized by the board, and whose educational program included an accounting concentration or its equivalent, and related subjects the board determines to be appropriate; and
- (c) Who has passed a written examination in accounting, auditing, and related subjects the board determines to be appropriate.

(2) The board may, in its discretion, waive the educational requirement for any person if it is satisfied, by appropriate means of evaluation, that the person's educational qualifications are an acceptable substitute for the requirements of subsection (1)(b) of this section.

(3) The examination described in subsection (1)(c) of this section shall be held by the board and shall take place as often as the board determines to be desirable, but at least once a year. The board may use all or any part of the examination and grading service of the American Institute of Certified Public Accountants to assist it in performing its duties under this chapter.

(4) A person who has met the educational requirements of subsection (1)(b) of this section, or who expects to meet it within one hundred twenty days following the examination, or with respect to whom it has been waived under subsection (2) of this section, is eligible to take the examination if the person also meets the requirements of subsection (1)(a) of this section. If a person is admitted to the examination on the expectation that he or she will complete the educational requirement within one hundred twenty days, no

certificate may be issued, nor credit for the examination or any part of it be given, unless this requirement is in fact completed within that time or within such time as the board in its discretion may determine upon application.

(5) The board may, by rule, provide for granting credit to a person for satisfactory completion of a written examination in any one or more of the subjects specified in subsection (1)(c) of this section given by the licensing authority in any other state. These rules shall include requirements the board determines to be appropriate in order that any examination approved as a basis for any credit shall, in the judgment of the board, be at least as thorough as the most recent examination given by the board at the time credit is granted.

The board may, by rule, prescribe the terms and conditions under which a person who passes the examination in one or more of the subjects indicated in subsection (1)(c) of this section may be reexamined in only the remaining subjects, giving credit for the subjects previously passed. It may also provide by rule for a reasonable waiting period for a person's reexamination in a subject he or she has failed. A person is entitled to any number of reexaminations, subject to this subsection and any other rules adopted by the board.

A person passing the examination in any one or more subjects specified in subsection (1)(c) of this section shall meet the educational requirements of subsection (1)(b) of this section in effect on the date the person successfully completes the requirements of subsection (1)(c) of this section. The board may provide, by rule, for exceptions to prevent what it determines to be undue hardship to applicants.

(6) The board shall charge each applicant an examination fee for the initial examination under subsection (1) of this section, or for reexamination under subsection (5) of this section for each subject in which the applicant is reexamined, or for evaluation of a person's educational qualifications under subsection (2) of this section. The applicable fee shall be paid by the person at the time he or she applies for examination, reexamination, or evaluation of educational qualifications. Fees for examination, reexamination, or evaluation of educational qualifications shall be determined by the board under chapter 18.04 RCW. There is established in the ((general fund)) state treasury an account to be known as the certified public accountant examination account. All fees received from candidates to take any or all sections of the certified public accountant examination shall be deposited by the board into this account, and funds appropriated from the account shall be used only for costs directly related to the examination. All earnings of investments of balances in the certified public accountant examination account shall be credited to the general fund.

(7) Persons who on July 1, 1983, held certified public accountant certificates previously issued under the laws of this state shall not be required to obtain additional certificates under this chapter, but shall otherwise be

subject to this chapter. Certificates previously issued shall, for all purposes, be considered certificates issued under this chapter and subject to its provisions.

(8)(a) Persons who on July 1, 1983, hold registrations as licensed public accountants and annual permits to practice previously issued under the laws of this state shall be entitled to practice public accounting and be known as certified public accountants and to use the designation "CPA" provided that these persons continue to hold permits to practice under this chapter.

(b) Persons who held qualifications as licensed public accountants but who do not hold annual permits to practice on July 1, 1983, are not entitled to engage in the practice of public accounting under this chapter unless they meet the requirements imposed by this chapter for certified public accountants. These persons shall not use the term "licensed public accountants" or the designation "LPA."

Sec. 4. Section 15, chapter 323, Laws of 1959 and RCW 18.08.240 are each amended to read as follows:

There is established in the state (~~(general fund)~~) treasury the architects' license account, into which all fees paid pursuant to this chapter shall be paid. All earnings of investments of balances in the architects' license account shall be credited to the general fund.

Sec. 5. Section 3, chapter 126, Laws of 1965 ex. sess. and RCW 18.43.150 are each amended to read as follows:

All fees collected under the provisions of RCW 18.43.050, 18.43.080 and 18.43.130 shall be divided and twenty percent paid into the state general fund and eighty percent paid into the professional engineers' account (~~(of the state general fund)~~), which account is hereby established in the state treasury to be used to carry out the purposes and provisions of RCW 18.43.050, 18.43.060, 18.43.080, 18.43.100, 18.43.110, 18.43.120, 18.43.130, 18.43.140 and all other duties required for operation and enforcement of this chapter. All earnings of investments of balances in the professional engineers' account shall be credited to the general fund.

Sec. 6. Section 2, chapter 71, Laws of 1983 and RCW 18.72.390 are each amended to read as follows:

Because it is the express purpose of this chapter to protect the public health and to provide for a public agency to act as a disciplinary body for members of the medical profession licensed to practice medicine and surgery in this state, and because the health and well-being of the people of this state are of paramount importance, there is hereby created an account (~~(within the general fund)~~) in the state treasury to be known as the medical disciplinary account. All assessments, fines, and other funds collected or received pursuant to this chapter shall be deposited in the medical disciplinary account and used to administer and implement this chapter. All earnings of

investments of balances in the medical disciplinary account shall be credited to the general fund.

Sec. 7. Section 9, chapter 91, Laws of 1983 and RCW 27.34.090 are each amended to read as follows:

All moneys in the state capitol historical museum association account (~~(established under RCW 27.36.070,)~~) hereby created in the state treasury and any moneys appropriated from that account, shall be expended for the purposes of the state capital historical association museum as determined by a majority of the governing board of the state capital historical association. All earnings of investments of balances in the state capitol historical association museum account shall be credited to the general fund.

Sec. 8. Section 2, chapter 120, Laws of 1934 and RCW 27.60.060 are each amended to read as follows:

Subject to existing state law, the commission may disburse legislatively appropriated funds for commemorative programs and activities. It may accept gifts or grants from public or private sources. It may generate earned income through contractual licensing of its symbol for use in commercially manufactured commemorative products or grant use of the symbol in recognition of services provided. Gifts, grants, and earned income shall be retained in (~~a separate account within the general fund~~) the centennial commission account, hereby created in the state treasury for use by the commission in the support of commemorative programs and activities defined but not limited by RCW 27.60.040(1) (a) through (g). Funds not expended by December 31, 1990, shall revert to the general fund. All earnings of investments of balances in the centennial commission account shall be credited to the general fund.

Sec. 9. Section 28A.46.010, chapter 223, Laws of 1969 ex. sess. and RCW 28A.46.010 are each amended to read as follows:

There is created a special state school fund to be known as the state school equalization fund, into which shall be deposited such funds as are directed by law to be placed therein. Any amounts in this fund in excess of current appropriations shall be transferred by the state treasurer to the general fund quarterly, on or before the twenty-fifth day of January, April, July and October of each year. All appropriations made by the legislature from the state school equalization fund shall be paid out of moneys in the general fund of the state. All warrants drawn on the state school equalization fund and presented for payment shall be paid from the general fund of the state. All earnings of investments of balances in the state school equalization fund shall be credited to the general fund.

Sec. 10. Section 1, chapter 55, Laws of 1981 and RCW 28B.10.821 are each amended to read as follows:

The state educational grant account is hereby established (~~(within the state general fund)~~) in the state treasury. The commission shall deposit refunds and recoveries of student financial aid funds expended in prior biennia in such account. Expenditures from such account shall be for financial aid to needy or disadvantaged students. All earnings of investments of balances in the state educational grant account shall be credited to the general fund.

Sec. 11. Section 2, chapter 135, Laws of 1973 1st ex. sess. and RCW 28B.10.851 are each amended to read as follows:

The proceeds from the sale of the bonds authorized herein, together with all grants, donations, transferred funds and all other moneys which the state finance committee may direct the state treasurer to deposit therein shall be deposited in the state higher education construction account hereby created in the state (~~(general fund)~~) treasury. All earnings of investments of balances in the state higher education construction account shall be credited to the general fund.

Sec. 12. Section 3, chapter 135, Laws of 1973 1st ex. sess. and RCW 28B.10.852 are each amended to read as follows:

At the time the state finance committee determines to issue such bonds or a portion thereof, it may, pending the issuing of such bonds, issue, in the name of the state, temporary notes in anticipation of the money to be derived from the sale of the bonds, which notes shall be designated as "bond anticipation notes". Such portion of the proceeds of the sale of such bonds that may be required for such purpose shall be applied to the payment of the principal of and interest on such anticipation notes which have been issued. The proceeds from the sale of bonds or notes authorized by RCW 28B.10.850 through 28B.10.855 shall be deposited in the state higher education construction account (~~(of the general fund)~~) in the state treasury and shall be used exclusively for the purposes specified in RCW 28B.10.850 through 28B.10.855 and for the payment of expenses incurred in the issuance and sale of the bonds.

Sec. 13. Section 4, chapter 253, Laws of 1979 ex. sess. and RCW 28B.14D.040 are each amended to read as follows:

Except for that portion of the proceeds required to pay bond anticipation notes under RCW 28B.14D.020, the proceeds from the sale of the bonds and bond anticipation notes authorized in this chapter, together with all grants, donations, transferred funds, and all other moneys which the state finance committee or the board of regents or board of trustees of any of the state institutions of higher education may direct the state treasurer to deposit therein, shall be deposited in the higher education construction account (~~(of the general fund)~~) hereby created in the state treasury. All earnings of investments of balances in the higher education construction account shall be credited to the general fund.

Sec. 14. Section 4, chapter 344, Laws of 1977 ex. sess. and RCW 28B.31.040 are each amended to read as follows:

Except for that portion of the proceeds required to pay bond anticipation notes pursuant to RCW 28B.31.020, the proceeds from the sale of the bonds and/or bond anticipation notes authorized by this chapter, and any interest earned on such proceeds, together with all grants, donations, transferred funds, and all other moneys which the state finance committee or the board of regents of Washington State University may direct the state treasurer to deposit therein, shall be deposited in the Washington State University construction account (~~(of the general fund)~~) hereby created in the state treasury.

Sec. 15. Section 28B.40.370, chapter 223, Laws of 1969 ex. sess. as amended by section 79, chapter 169, Laws of 1977 ex. sess. and RCW 28B.35.370 are each amended to read as follows:

Within thirty-five days from the date of collection thereof all general tuition fees of each regional university and The Evergreen State College shall be paid into the state treasury and these together with such normal school fund revenues as provided in RCW 28B.35.751 as are received by the state treasury shall be credited as follows:

(1) On or before June 30th of each year the board of trustees of each regional university and The Evergreen State College, if issuing bonds payable out of its general tuition fees and above described normal school fund revenues, shall certify to the state treasurer the amounts required in the ensuing twelve months to pay and secure the payment of the principal of and interest on such bonds. The amounts so certified by each regional university and The Evergreen State College shall be a prior lien and charge against all general tuition fees and above described normal school fund revenues of such institution. The state treasurer shall thereupon deposit the amounts so certified in the Eastern Washington University bond retirement fund, the Central Washington University bond retirement fund, the Western Washington University bond retirement fund, or The Evergreen State College bond retirement fund respectively, which funds are hereby created in the state treasury, such funds for the regional universities being redesignations for the Eastern Washington State College bond retirement fund, the Central Washington State College bond retirement fund, and the Western Washington State College bond retirement fund, respectively. The amounts deposited in the respective bond retirement funds shall be used exclusively to pay and secure the payment of the principal of and interest on the tuition fee bonds issued by such regional universities and The Evergreen State College as authorized by law. If in any twelve month period it shall appear that the amount certified by any such board of trustees is insufficient to pay and secure the payment of the principal of and interest on the outstanding general tuition fee and above described normal school fund revenue bonds of its institution, the state treasurer shall notify the board of trustees and

such board shall adjust its certificate so that all requirements of moneys to pay and secure the payment of the principal of and interest on all such bonds then outstanding shall be fully met at all times.

(2) All general tuition fees and above described normal school fund revenue not needed for or in excess of the amounts certified to the state treasurer as being required to pay and secure the payment of general tuition fee or above described normal school fund revenue bond principal or interest shall be deposited in the Eastern Washington University capital projects account, the Central Washington University capital projects account, the Western Washington University capital projects account, or The Evergreen State College capital projects account respectively, which accounts are hereby created in the (~~general fund of the~~) state treasury(~~(f-1)~~), such funds for the regional universities being redesignations for the Eastern Washington State College capital projects account, the Central Washington State College capital projects account, and the Western Washington State College capital projects account, respectively. The sums deposited in the respective capital projects accounts shall be appropriated and expended exclusively for the construction, reconstruction, erection, equipping, maintenance, demolition and major alteration of buildings and other capital assets, and the acquisition of sites, rights-of-way, easements, improvements or appurtenances in relation thereto except for any sums transferred therefrom as authorized by law. All earnings of investments of balances in these respective capital projects accounts shall be credited to the general fund.

Sec. 16. Section 20, chapter 15, Laws of 1970 ex. sess. as last amended by section 4, chapter 112, Laws of 1974 ex. sess. and RCW 28B.50.360 are each amended to read as follows:

There is hereby created in the state treasury a community college bond retirement fund. Within thirty-five days from the date of start of each quarter all general tuition fees of each such community college shall be paid into the state treasury, and shall be credited as follows:

(1) On or before June 30th of each year the college board if issuing bonds payable out of general tuition fees shall certify to the state treasurer the amounts required in the ensuing twelve-month period to pay and secure the payment of the principal of and interest on such bonds. The state treasurer shall thereupon deposit the amounts so certified in the community college bond retirement fund which fund as required, is hereby created in the state treasury. Such amounts of the funds deposited in the bond retirement fund as are necessary to pay and secure the payment of the principal of and interest on the tuition fee bonds issued by the college board as authorized by this chapter shall be exclusively devoted to that purpose. If in any twelve-month period it shall appear that the amount certified by the college board is insufficient to pay and secure the payment of the principal of and interest on the outstanding general tuition fee bonds, the state treasurer shall notify the college board and such board shall adjust its certificate so

that all requirements of moneys to pay and secure the payment of the principal and interest on all such bonds then outstanding shall be fully met at all times.

(2) That portion of the general tuition fees (not required for or in excess of the amounts necessary to pay and secure the payment of any of the bonds as provided in subsection (1) above shall be deposited in the community college capital projects account which account is hereby created in ~~((the general fund of))~~ the state treasury. The sums deposited in the capital projects account shall be appropriated and expended exclusively for the construction, reconstruction, erection, equipping, maintenance, demolition and major alteration of buildings and other capital assets owned by the state board for community college education in the name of the state of Washington, and the acquisition of sites, rights-of-way, easements, improvements or appurtenances in relation thereto, and for the payment of principal of and interest on any bonds issued for such purposes. All earnings of investments of balances in the community college capital projects account shall be credited to the general fund.

(3) Notwithstanding the provisions of subsections (1) and (2) above, at such time as all outstanding tuition fee bonds of the college board payable from the community college bond retirement fund have been paid, redeemed, and retired, or at such time as ample provision has been made by the state for full payment, from some source other than the community college bond retirement fund, of the principal of and the interest on and call premium, if applicable, of such bonds as they mature and/or upon their call prior to their maturity, through refunding or otherwise, that portion of all general tuition fees of the community colleges equal to the amount required to pay yearly debt service on any general obligation bonds issued by the state in accordance with Article VIII, section 1, Washington state Constitution, for community college purposes, shall be paid into the general fund of the state treasury. The state finance committee shall determine whether ample provision has been made for payment of such bonds payable from the said bond retirement fund and shall determine the amount required to pay yearly debt service on such general obligation bonds of the state. Nothing in this subsection shall be construed as obligating the legislature or the state to provide for payment of such community college tuition fee bonds from some source other than the community college bond retirement fund or as pledging the general credit of the state to the payment of such bonds.

Sec. 17. Section 3, chapter 133, Laws of 1972 ex. sess. and RCW 28B.56.030 are each amended to read as follows:

The proceeds from the sale of bonds authorized by this chapter and any interest earned on the interim investment of such proceeds, shall be deposited in the community college capital improvements account hereby created in the ~~((general fund))~~ state treasury and shall be used exclusively for

the purposes specified in this chapter and for payment of the expenses incurred in the issuance and sale of the bonds.

Sec. 18. Section 5, chapter 65, Laws of 1975 1st ex. sess. and RCW 28B.57.050 are each amended to read as follows:

The proceeds from the sale of the bonds and/or bond anticipation notes authorized herein, together with all grants, donations, transferred funds, and all other moneys which the state finance committee or the college board may direct the state treasurer to deposit therein, shall be deposited in the 1975 community college capital construction account, hereby created in the state (~~(general fund)~~) treasury. All earnings of investments of balances in the 1975 community college capital construction account shall be credited to the general fund.

Sec. 19. Section 4, chapter 349, Laws of 1977 ex. sess. and RCW 28C.50.040 are each amended to read as follows:

Except for that portion of the proceeds required to pay bond anticipation notes pursuant to RCW 28C.50.020, the proceeds from the sale of the bonds and/or bond anticipation notes authorized in this chapter, together with all grants, donations, transferred funds, and all other moneys which the state finance committee may direct the state treasurer to deposit therein, shall be deposited in the fire training construction account (~~(of the general fund)~~) hereby created in the state treasury. All such proceeds shall be used exclusively for the purposes specified in this chapter and for the payment of the expenses incurred in connection with the sale and issuance of such bonds and bond anticipation notes. All earnings of investments of such balances shall be credited to the fire training construction account.

Sec. 20. Section 1, chapter 128, Laws of 1975-'76 2nd ex. sess. as last amended by section 7, chapter 54, Laws of 1983 1st ex. sess. and RCW 37-.14.010 are each amended to read as follows:

Solely for the purpose of providing a matching grant for the planning, design, acquisition, construction, furnishing, equipping, remodeling, and landscaping of a regional Indian cultural, educational, tourist, and economic development facility designated as the "people's lodge," the state finance committee is authorized to issue general obligation bonds of the state of Washington in the sum of one million dollars or so much thereof as shall be required to finance that portion of the grant by the state for said project as is set forth by appropriation from the Indian cultural center construction account (~~(in the general fund)~~) in the state treasury for such purposes, to be paid and discharged within thirty years of the date of issuance in accordance with Article VIII, section 1 of the Constitution of the state of Washington. All earnings of investments of balances in the Indian cultural center construction account shall be credited to the general fund.

If one hundred fifteen thousand dollars or more in additional federal and/or private funding is not secured within five years of September 1,

1979, and applied toward the completion of the "people's lodge," ownership of the property and/or facility developed with the proceeds of the bonds issued under this section shall be transferred to the state. Expenditure of these bond proceeds shall be conditioned on prior approval by the director of general administration of any real estate acquisitions and of construction plans for any building and/or grounds projects. The director's approval shall be based on a finding that any real estate to be acquired is appraised at or above the purchase price, that any construction plans for building and/or grounds projects provide for completion of any facilities contemplated therein, and that there are funds in an amount sufficient to finish the project so that it is fully operational for its intended uses.

The state finance committee is authorized to prescribe the form of such bonds, the time of sale of all or any portion or portions of such bonds, and the conditions of sale and issuance thereof.

Each such bond and bond anticipation note shall pledge the full faith and credit of the state of Washington and contain an unconditional promise to pay the principal and interest when due. The committee may provide that the bonds, or any of them, may be called prior to the due date thereof under such terms and conditions as it may determine. The state finance committee may authorize the use of facsimile signatures in the issuance of the bonds.

Sec. 21. Section 9, chapter 184, Laws of 1971 ex. sess. and RCW 39-.42.090 are each amended to read as follows:

The state finance committee may issue certificates of indebtedness in such sum or sums that may be necessary to meet temporary deficiencies of the treasury((:)). Such certificates may be issued only to provide for the appropriations already made by the legislature and such certificates must be retired and the debt discharged other than by refunding within twelve months after the date of issuance.

For the purposes of this section, the state treasury shall include all statutorily established funds and accounts except for any of the permanent irreducible funds of the state treasury.

Sec. 22. Section 4, chapter 115, Laws of 1981 and RCW 40.14.025 are each amended to read as follows:

The secretary of state and the director of financial management shall jointly establish a schedule of fees and charges governing the services provided by the division of archives and records management to other state agencies, offices, departments, and other entities. The schedule shall be determined such that the fees and charges will provide the division with funds to meet its anticipated expenditures during any allotment period.

There is created the archives and records management account (~~(within the general fund;)~~) in the state treasury which shall consist of all fees and charges collected under this section. The account shall be appropriated exclusively for use by the secretary of state for the payment of costs and expenses incurred in the operation of the division of archives and records

management. All earnings of investments of balances in the archives and records management account shall be credited to the general fund.

Sec. 23. Section 1, chapter 274, Laws of 1975 1st ex. sess. as last amended by section 1, chapter 242, Laws of 1984 and RCW 41.04.260 are each amended to read as follows:

(1) There is hereby created a committee for deferred compensation to be composed of five members appointed by the governor, one of whom shall be a representative of an employee association or union certified as an exclusive representative of at least one bargaining unit of classified employees, one who shall be a representative of either a credit union, savings and loan association, mutual savings bank or bank, one who possesses expertise in the area of insurance or investment of public funds, one who shall be the state attorney general or his designee, and one additional member selected by the governor. The committee shall serve without compensation but shall receive travel expenses as provided for in RCW 43.03.050 and 43.03.060 as now existing or hereafter amended.

(2) The deferred compensation revolving fund is hereby created in the state treasury. All expenses of the committee including staffing and administrative expenses shall be paid out of the deferred compensation revolving fund.

The amount of compensation deferred by employees under agreements entered into under the authority contained in RCW 41.04.250 shall be paid into the revolving fund and shall be sufficient to cover costs of administration and staffing in addition to such other amounts as determined by this committee. The revolving fund shall be used to carry out the purposes of RCW 41.04.250. All eligible state employees shall be given the opportunity to participate in agreements entered into by the committee under RCW 41.04.250. State agencies shall cooperate with the committee in providing employees with the opportunity to participate. Any county, municipality, or other subdivision of the state may elect to participate in any agreements entered into by the committee under RCW 41.04.250, including the making of payments therefrom to the employees participating in a deferred compensation plan upon their separation from state or other qualifying service. Accordingly, the revolving fund shall be considered to be a public pension or retirement fund within the meaning of Article XXIX, section 1 of the state Constitution, for the purpose of determining eligible investments and deposits of the moneys therein. All moneys in the revolving fund, all property and rights purchased therewith, and all income attributable thereto, shall remain (until made available to the participating employee or other beneficiary) solely the money, property, and rights of the state and participating counties, municipalities and subdivisions (without being restricted to the provision of benefits under the plan) subject only to the claims of the state's and participating jurisdictions' general creditors. Participating jurisdictions shall each retain property rights separately.

(3) The state investment board, at the request of the deferred compensation committee, is authorized to invest moneys in the deferred compensation revolving fund in accordance with RCW 43.84.150. Except as provided in RCW 43.33A.160, one hundred percent of all earnings from these investments shall accrue directly to the deferred compensation revolving fund. The earnings on any surplus balances in the deferred compensation revolving fund shall be credited to the deferred compensation fund, notwithstanding RCW 43.84.090.

(4) The deferred compensation committee shall keep or cause to be kept full and adequate accounts and records of the assets, obligations, transactions, and affairs of any deferred compensation plans created under RCW 41.04.250 through 41.04.260.

The deferred compensation committee shall file an annual report of the financial condition, transactions, and affairs of the deferred compensation plans under the committee's jurisdiction. A copy of the annual report shall be filed with the speaker of the house of representatives, the president of the senate, the governor, and the state auditor.

(5) Members of the deferred compensation committee shall be deemed to stand in a fiduciary relationship to the employees participating in the deferred compensation plans created under RCW 41.04.250 through 41.04.260 and shall discharge the duties of their respective positions in good faith and with that diligence, care, and skill which ordinary prudent persons would exercise under similar circumstances in like positions.

(6) The committee may adopt rules necessary to carry out the purposes of RCW 41.04.250 and 41.04.260.

Sec. 24. Section 4, chapter 39, Laws of 1970 ex. sess. as amended by section 3, chapter 136, Laws of 1977 ex. sess. and RCW 41.05.040 are each amended to read as follows:

There is hereby created a fund within the state treasury, designated as the "state employees insurance fund", to be used by the trustee as a revolving fund for the deposit of contributions, dividends and refunds, and for payment of premiums for employee insurance benefit contracts entered into in accordance with instructions of the board and payments authorized by RCW 41.05.030(2). Moneys from the state employees insurance fund shall be disbursed by the state treasurer by warrants on vouchers duly authorized by the trustee. Notwithstanding RCW 43.84.090, all earnings of investments of balances in the state employees insurance fund shall be credited to this fund.

Sec. 25. Section 2, chapter 25, Laws of 1967 ex. sess. as last amended by section 1, chapter 9, Laws of 1981 and RCW 42.16.011 are each amended to read as follows:

A state payroll revolving account (~~(in the state general fund)~~) and an agency payroll revolving fund are created in the state treasury, for the payment of compensation to employees and officers of the state and distribution

of all amounts withheld therefrom pursuant to law and amounts authorized by employees to be withheld pursuant to law; also for the payment of the state's contributions for retirement and insurance and other employee benefits: PROVIDED, That the utilization of the state payroll revolving account shall be optional except for agencies whose payrolls are prepared under a centralized system established pursuant to regulations of the director of financial management: PROVIDED FURTHER, That the utilization of the agency payroll revolving fund shall be optional for agencies whose operations are funded in whole or part other than by funds appropriated from the state treasury.

Sec. 26. Section 43.01.050, chapter 8, Laws of 1965 as last amended by section 5, chapter 4, Laws of 1981 2nd ex. sess. and RCW 43.01.050 are each amended to read as follows:

Each state officer or other person, other than county treasurer, who is authorized by law to collect or receive moneys which are required by statute to be deposited in the state treasury shall transmit to the state treasurer each day, all such moneys collected by him on the preceding day: PROVIDED, That the state treasurer may in his discretion grant exceptions where such daily transfers would not be administratively practical or feasible. In the event that remittances are not accompanied by a statement designating source and fund, the state treasurer shall deposit these moneys (~~in the state general fund~~) in an account hereby created in the state treasury to be known as the undistributed receipts account. These moneys shall be retained in the account until such time as the transmitting agency provides a statement in duplicate of the source from which each item of money was derived and the fund into which it is to be transmitted. The director of financial management in accordance with RCW 43.88.160 shall promulgate regulations designed to assure orderly and efficient administration of this account. In the event moneys are deposited in this account that constitute overpayments, refunds may be made by the remitting agency without virtue of a legislative appropriation.

Sec. 27. Section 338, chapter 258, Laws of 1984 and RCW 43.08.250 are each amended to read as follows:

The money received by the state treasurer from fees, fines, forfeitures, penalties, reimbursements or assessments by any court organized under Title 3 or 35 RCW, or chapter 2.08 RCW, shall be deposited in the public safety and education account which is hereby created in the state (~~general fund~~) treasury. The legislature shall appropriate the funds in the account to promote traffic safety education, highway safety, criminal justice training, crime victims' compensation, judicial education, the judicial information system, winter recreation parking, and state game programs. All earnings of investments of balances in the public safety and education account shall be credited to the general fund.

Sec. 28. Section 12, chapter 167, Laws of 1975 1st ex. sess. and RCW 43.19.610 are each amended to read as follows:

There is hereby established in the (~~general fund of the~~) state treasury an account to be known as the motor transport account into which shall be paid all moneys, funds, proceeds, and receipts as provided in RCW 43.19.615 and as may otherwise be provided by law. Disbursements therefrom shall be made in accordance with the provisions of RCW 43.19.560 through 43.19.630, 43.41.130 and 43.41.140 as authorized by the director or his duly authorized representative and as may be provided by law. All earnings of investments of balances in the motor transport account shall be credited to the general fund.

Sec. 29. Section 5, chapter 168, Laws of 1983 and RCW 43.24.072 are each amended to read as follows:

There is created in the state treasury an account (~~within the general fund~~) to be known as the health professions account. All fees received by the department for health professions licenses, registration, certifications, renewals, or examinations shall be forwarded to the state treasurer who shall credit such moneys to the health professions account. All expenses incurred in carrying out the health professions licensing activities of the department shall be paid from the account as authorized by legislative appropriation. Any residue in the account shall be accumulated and shall not revert to the general fund at the end of the biennium. All earnings of investments of balances in the health professions account shall be credited to the general fund.

The director shall biennially prepare a budget request based on the anticipated costs of administering the health professions licensing activities of the department which shall include the estimated income from health professions fees.

Sec. 30. Section 3, chapter 197, Laws of 1979 ex. sess. and RCW 43.31.942 are each amended to read as follows:

At the time the state finance committee determines to issue the bonds authorized in RCW 43.31.940, or a portion thereof, it may, pending the issuance thereof, issue, in the name of the state, temporary notes in anticipation of the money to be derived from the sale of the bonds, which notes shall be designated as "bond anticipation notes." The proceeds from the sale of bonds and notes authorized by RCW 43.31.940 and this section shall be deposited in the Pacific northwest festival facility construction account, hereby created (~~in the general fund~~) in the state treasury, and shall be used exclusively for the purposes specified in RCW 43.31.940 through (~~43.31.954~~) 43.31.948 and for the payment of expenses incurred in the issuance and sale of the bonds and notes: PROVIDED, That such portion of the proceeds of the sale of such bonds as may be required for the payment of the principal and interest on such anticipation notes as have been issued, shall be deposited in the Pacific northwest festival facility bond redemption

fund of 1979 in the state treasury created by RCW 43.31.946. All earnings of investments of balances in the Pacific northwest festival facility construction account shall be credited to the general fund.

Sec. 31. Section 2, chapter 260, Laws of 1979 ex. sess. and RCW 43.31.958 are each amended to read as follows:

At the time the state finance committee determines to issue the bonds authorized in RCW 43.31.956, it may, pending issuance thereof, issue, in the name of the state, temporary notes in anticipation of the money to be derived from the sale of the bonds, which notes shall be designated as "bond anticipation notes." The proceeds from the sale of the bonds and notes authorized by RCW 43.31.956, and this section, shall be deposited in the "cultural facilities construction account" hereby created (~~in the general fund~~) in the state treasury, and shall be used exclusively for the purposes specified in RCW 43.31.956 through 43.31.964 and for the payment of expenses incurred in the issuance and sale of the bonds and notes: PROVIDED, That such portion of the proceeds of the sale of such bonds as may be required for the payment of the principal and interest on such anticipation notes, as have been issued, shall be deposited in the cultural facilities bond redemption fund of 1979 in the state treasury created by RCW 43.31.962. All earnings of investments of balances in the cultural facilities construction account shall be credited to the general fund.

Sec. 32. Section 10, chapter 10, Laws of 1982 and RCW 43.33A.160 are each amended to read as follows:

(1) The state investment board shall be funded from the earnings of the funds managed by the state investment board, proportional to the value of the assets of each fund, subject to legislative appropriation.

(2) There is established (~~within the general fund~~) in the state treasury a state investment board expense account from which shall be paid the operating expenses of the state investment board. Prior to November 1 of each even-numbered year, the state investment board shall determine and certify to the state treasurer and the office of financial management the value of the various funds managed by the investment board in order to determine the proportional liability of the funds for the operating expenses of the state investment board. Pursuant to appropriation, the state treasurer is authorized to transfer such moneys from the various funds managed by the investment board to the state investment board expense account as are necessary to pay the operating expenses of the investment board. All earnings of investments of balances in the state investment board expense account shall be credited to the state investment board expense account.

Sec. 33. Section 1, chapter 87, Laws of 1984 and RCW 43.51.200 are each amended to read as follows:

(1) Any lands owned by the state parks and recreation commission, which are determined to be surplus to the needs of the state for development

for state park purposes and which the commission proposes to deed to a local government or other entity, shall be accompanied by a clause requiring that if the land is not used for outdoor recreation purposes, ownership of the land shall revert to the state parks and recreation commission.

(2) The state parks and recreation commission, in cases where land subject to such a reversionary clause is proposed for use or disposal for purposes other than recreation, shall require that, if the land is surplus to the needs of the commission for park purposes at the time the commission becomes aware of its proposed use for nonrecreation purposes, the holder of the land or property shall reimburse the commission for the release of the reversionary interest in the land. The reimbursement shall be in the amount of the fair market value of the reversionary interest as determined by a qualified appraiser agreeable to the commission. Appraisal costs shall be borne by the local entity which holds title to the land.

(3) Any funds generated under a reimbursement under this section shall be deposited in the parkland acquisition account (~~(in the state general fund;)~~) which is hereby created in the state treasury. Moneys in this account are to be used solely for the purchase or acquisition of property for use as state park property by the commission, as directed by the legislature; all such funds shall be subject to legislative appropriation. All earnings of investments of balances in the parkland acquisition account shall be credited to the general fund.

Sec. 34. Section 2, chapter 210, Laws of 1971 ex. sess. as last amended by section 2, chapter 271, Laws of 1981 and RCW 43.51.280 are each amended to read as follows:

There is hereby created the trust land purchase account in the state ~~((general fund))~~ treasury. Any revenues accruing to this account shall be used for the purchase of the entire Heart Lake property described in RCW 43.51.270(3), to include all reasonable costs of acquisition, and a fee interest or such other interest in state trust lands presently used for park purposes as the state parks and recreation commission shall determine and to reimburse the state parks and recreation commission for the cost of collecting such fees beginning with the 1973-75 fiscal biennium. Any funds remaining in the account shall be used for the renovation and redevelopment of state park structures and facilities to extend the original life expectancy or correct damage to the environment of state parks and for the maintenance and operation of state parks in the 1981-83 biennium. Thereafter, the funds shall not be used for such purposes until the money in the account satisfies the payment required to be made in the contract for sale of lands in section 1 of this chapter, the acquisition of the Heart Lake property, and those amounts necessary to pay for the remaining trust assets of timber situated on the lands described in section 1 on a schedule satisfactory to the board of natural resources. All earnings of investments of balances in the trust land purchase account shall be credited to the general fund.

Sec. 35. Section 3, chapter 209, Laws of 1975 1st ex. sess. as amended by section 3, chapter 11, Laws of 1982 and RCW 43.51.310 are each amended to read as follows:

There is hereby created the winter recreational program account in the (~~general fund~~) state treasury. Special winter recreational area parking permit fees collected under this chapter shall be remitted to the state treasurer to be deposited in the winter recreational program account and shall be appropriated only to the commission for nonsnowmobile winter recreation purposes including the administration, acquisition, development, operation, planning, and maintenance of winter recreation facilities and the development and implementation of winter recreation, safety, enforcement, and education programs. The commission may accept gifts, grants, donations, or moneys from any source for deposit in the winter recreational program account. All earnings of investments of balances in the winter recreational program account shall be credited to the general fund.

Any public agency in this state may develop and implement winter recreation programs. The commission may make grants to public agencies and contract with any public or private agency or person to develop and implement winter recreation programs.

Sec. 36. Section 43.79.080, chapter 8, Laws of 1965 and RCW 43.79-.080 are each amended to read as follows:

There shall be in the state treasury a fund known and designated as the "University of Washington building account" (~~in the general fund~~).

Sec. 37. Section 43.79.201, chapter 8, Laws of 1965 as amended by section 2, chapter 135, Laws of 1965 ex. sess. and RCW 43.79.201 are each amended to read as follows:

All moneys in the state treasury to the credit of that fund now denoted as the C.E.P. & R.I. fund on and after March 20, 1961, and all moneys thereafter paid into the state treasury for or to the credit of such fund shall be and are hereby transferred to and placed in the charitable, educational, penal and reformatory institutions account, hereby created, in the state (~~general fund~~) treasury, into which fund there shall also be deposited all moneys arising from the sale, lease or transfer of the land granted by the United States government to the state for charitable, educational, penal and reformatory institutions by section 17 of the enabling act, or otherwise set apart for such institutions, except all moneys arising from the sale, lease, or transfer of that certain one hundred thousand acres of such land assigned for the support of the University of Washington by chapter 91, Laws of 1903 and section 9, chapter 122, Laws of 1893. All earnings of investments of balances in the charitable, educational, penal and reformatory institutions account shall be credited to the general fund.

Sec. 38. Section 43.79.330, chapter 8, Laws of 1965 as last amended by section 3, chapter 242, Laws of 1981 and RCW 43.79.330 are each amended to read as follows:

All moneys to the credit of the following state funds on the first day of August, 1955, and all moneys thereafter paid to the state treasurer for or to the credit of such funds, are hereby transferred to the following accounts in the state (~~(general fund)~~) treasury, the creation of which is hereby authorized:

(1) Capitol building construction fund moneys, to the capitol building construction account;

(2) Cemetery fund moneys, to the cemetery account;

(3) Feed and fertilizer fund moneys, to the feed and fertilizer account;

(4) Forest development fund moneys, to the forest development account;

(5) Harbor improvement fund moneys, to the harbor improvement account;

(6) Millersylvania Park current fund moneys, to the Millersylvania Park current account;

(7) Puget Sound pilotage fund moneys, to the Puget Sound pilotage account;

(8) Real estate commission fund moneys, to the real estate commission account;

(9) Reclamation revolving fund moneys, to the reclamation revolving account;

(10) University of Washington building fund moneys, to the University of Washington building account; (~~and~~)

(11) State College of Washington building fund moneys, to the Washington State University building account;

(12) All earnings of investments of balances in the capitol building construction account, the cemetery account, the feed and fertilizer account, the harbor improvement account, the Millersylvania Park current account, the Puget Sound pilotage account, the real estate commission account, and the reclamation revolving account shall be credited to the general fund; and

(13) Except as provided in RCW 43.84.090, all earnings of investments of balances in the forest development account, the University of Washington building account, and the Washington State University building account shall be credited to these respective accounts.

Sec. 39. Section 43.79.335, chapter 8, Laws of 1965 and RCW 43.79-.335 are each amended to read as follows:

Upon and after June 30, 1961 the account (~~(within the general fund)~~) in the state treasury known as the "State College of Washington Building Account" shall be known and referred to as the "Washington State University Building Account." This section shall not be construed as effecting any

change in such fund other than the name thereof and as otherwise provided by law.

Sec. 40. Section 43.79.350, chapter 8, Laws of 1965 as amended by section 6, chapter 4, Laws of 1981 2nd ex. sess. and RCW 43.79.350 are each amended to read as follows:

There is established in the state (~~(general fund)~~) treasury a special account to be known as the suspense account. All moneys which heretofore have been deposited with the state treasurer in the state treasurer's suspense fund, and moneys hereafter received which are contingent on some future action, or which cover overpayments and are to be refunded to the sender in part or whole, and any other moneys of which the final disposition is not known, shall be transmitted to the state treasurer and deposited in the suspense account (~~(in the state general fund)~~).

Sec. 41. Section 18, chapter 16, Laws of 1983 1st ex. sess. and RCW 43.79.445 are each amended to read as follows:

There is established an account in the (~~(general fund under the jurisdiction of the state treasurer)~~) state treasury referred to as the "death investigations' account" which shall exist for the purpose of receiving, holding, investing, and disbursing funds appropriated or provided in section 20, chapter 16, Laws of 1983 1st ex. sess. All earnings of investments of balances in the death investigations' account shall be credited to the general fund.

Moneys in the death investigations' account shall be disbursed by the state treasurer once every year on December 31 and at any other time determined by the treasurer. The above-mentioned entities and individuals may submit billings to the state treasurer prior to December 31.

Sec. 42. Section 2, chapter 244, Laws of 1984 and RCW 43.79.450 are each amended to read as follows:

(1) The public works assistance account is hereby established in the (~~(general fund)~~) state treasury. At the beginning of each biennium after June 30, 1985, the state treasurer shall transfer from the general fund to the public works assistance account an amount of money which, when combined with money remaining in the account from the previous biennium excluding proceeds from the sale of bonds, will equal ten million dollars.

(2) Moneys in the public works assistance account may be spent only for payment of the principal of and interest on bonds issued under RCW 43.79.452, and other purposes related to loans under RCW 43.63A.200 as specified by legislative appropriation.

(3) Bonds for which revenues to the public works assistance account have been pledged shall not be issued if such bonds will cause the aggregate debt for which revenues to the public works assistance account will be pledged to exceed that amount for which payments of principal and interest

in any fiscal year will equal projected revenues to the public works assistance account for that fiscal year. However, bonds for which revenues to the public works assistance account have been pledged are general obligations of the state of Washington and shall pledge the full faith and credit of the state to payment of the principal thereof and the interest thereon, and shall contain an unconditional promise to pay the principal and interest as the same shall become due. The owner and holder of each of the bonds or the trustee for the owner and holder of any of the bonds may by mandamus or other appropriate proceeding require the transfer and payment of funds as directed in this section.

(4) All earnings of investments of balances in the public works assistance account shall be credited to the general fund.

Sec. 43. Section 43.83.020, chapter 8, Laws of 1965 and RCW 43.83-.020 are each amended to read as follows:

The proceeds from the sale of the bonds authorized herein shall be deposited in the state building construction account ~~((of the general fund))~~ which is hereby established in the state treasury and shall be used exclusively for the purposes of carrying out the provisions of the capital appropriation act of 1959, and for payment of the expense incurred in the printing, issuance, and sale of such bonds. All earnings of investments of balances in the state building construction account shall be credited to the general fund.

Sec. 44. Section 3, chapter 127, Laws of 1972 ex. sess. and RCW 43-.83A.030 are each amended to read as follows:

The proceeds from the sale of bonds authorized by this chapter and any interest earned on the interim investment of such proceeds, shall be deposited in the state and local improvements revolving account hereby created in the ~~((general fund))~~ state treasury and shall be used exclusively for the purpose specified in this chapter and for payment of the expenses incurred in the issuance and sale of the bonds.

Sec. 45. Section 3, chapter 128, Laws of 1972 ex. sess. and RCW 43-.83B.030 are each amended to read as follows:

The proceeds from the sale of bonds authorized by this chapter, and any interest earned on the interim investment of such proceeds, shall be deposited in the state and local improvements revolving account hereby created in the ~~((general fund))~~ state treasury and shall be used exclusively for the purpose specified in this chapter and for payment of the expenses incurred in the issuance and sale of the bonds.

Sec. 46. Section 13, chapter 1, Laws of 1977 ex. sess. and RCW 43-.83B.360 are each amended to read as follows:

At the time the state finance committee determines to issue such bonds authorized in RCW 43.83B.300, and 43.83B.355 through 43.83B.375 or a portion thereof, it may, pending the issuance thereof, issue in the name of

the state, temporary notes in anticipation of the money to be derived from the sale of the bonds, which notes shall be designated as "bond anticipation notes". The proceeds from the sale of bonds and notes authorized by RCW 43.83B.300, and 43.83B.355 through 43.83B.375 shall be deposited in the state emergency water projects revolving account, hereby created (~~in the general fund~~) in the state treasury, and shall be used exclusively for the purposes specified in RCW 43.83B.300, and 43.83B.355 through 43.83B.375 and for the payment of expenses incurred in the issuance and sale of such bonds and notes: PROVIDED, That such portion of the proceeds of the sale of such bonds as may be required for the payment of the principal and interest on such anticipation notes as have been issued, shall be deposited in the state emergency water projects bond redemption fund of 1977 in the state treasury created by RCW 43.83B.370. All earnings of investments of balances in the state emergency water projects revolving account shall be credited to the general fund.

Sec. 47. Section 3, chapter 129, Laws of 1972 ex. sess. and RCW 43.83C.030 are each amended to read as follows:

The proceeds from the sale of bonds authorized by this chapter, and any interest earned on the interim investment of such proceeds, shall be deposited in the state and local improvements revolving account hereby created in the (~~general fund~~) state treasury and shall be used exclusively for the purpose specified in this chapter and for payment of the expenses incurred in the issuance and sale of the bonds.

Sec. 48. Section 3, chapter 130, Laws of 1972 ex. sess. and RCW 43.83D.030 are each amended to read as follows:

The proceeds from the sale of bonds authorized by this chapter, and any interest earned on the interim investment of such proceeds, shall be deposited in the state and local improvements revolving account in the (~~general fund~~) state treasury and shall be used exclusively for the purpose specified in this chapter and for payment of the expenses incurred in the issuance and sale of the bonds.

Sec. 49. Section 3, chapter 125, Laws of 1975-'76 2nd ex. sess. and RCW 43.83H.030 are each amended to read as follows:

At the time the state finance committee determines to issue such bonds authorized in RCW 43.83H.010 or a portion thereof, pending the issuance of such bonds, it may issue, in the name of the state, temporary notes in anticipation of the money to be derived from the sale of the bonds, which notes shall be designated as "anticipation notes". The proceeds from the sale of bonds and notes authorized by this chapter shall be deposited in the state social and health services construction account (~~of the general fund~~) hereby created in the state treasury and shall be used exclusively for the purposes specified in this chapter and for the payment of expenses incurred in the issuance and sale of such bonds and notes: PROVIDED, Such portion

of the proceeds of the sale of such bonds as may be required for the payment of the principal and interest on such anticipation notes as have been issued, shall be deposited in the bond redemption fund created in RCW 43.83H.050. All earnings of investments of balances in the state social and health services construction account shall be credited to the general fund.

Sec. 50. Section 4, chapter 224, Laws of 1979 ex. sess. and RCW 43.831.166 are each amended to read as follows:

Except for that portion of the proceeds required to pay bond anticipation notes under RCW 43.831.162, the proceeds from the sale of the bonds and/or bond anticipation notes authorized in RCW 43.831.160 through 43.831.170, together with all grants, donations, transferred funds, and all other moneys which the state finance committee may direct the state treasurer to deposit therein, shall be deposited in the fisheries capital projects account (~~of the general fund~~) in the state treasury. All of these proceeds shall be used exclusively for the purposes specified in RCW 43.831.160 through 43.831.170 and for the payment of the expenses incurred in connection with the sale and issuance of the bonds and bond anticipation notes. All earnings of investments of balances in the fisheries capital projects account shall be credited to the general fund.

NEW SECTION. Sec. 51. A new section is added to chapter 43.84 RCW to read as follows:

Except as provided in RCW 43.84.090, all earnings of investments of surplus balances in the state treasury shall be deposited to the treasury income account, which account is hereby established in the state treasury.

On or before July 20 of each year, the state treasurer shall distribute all earnings credited to the treasury income account as of June 30 to the funds for the fiscal year in which it was earned. Except as otherwise provided by statute, the state treasurer shall credit the various accounts and funds in the state treasury their proportionate share of earnings based upon each fund's average daily balance for the period: PROVIDED, That earnings on the balances of the forest reserve fund, the federal forest revolving fund, the liquor excise tax fund, the treasury income account, the suspense account, the undistributed receipts account, the state payroll revolving account, the agency vendor payment revolving fund, the local leasehold excise tax account, and the local sales and use tax account shall be credited to the state treasurer's service fund: PROVIDED FURTHER, That earnings on the balances of the tort claims revolving fund, the agency payroll revolving fund, the special fund salary and insurance contribution increase revolving fund and special fund semimonthly payroll revolving fund shall be credited to the state general fund.

Sec. 52. Section 2, chapter 280, Laws of 1981 and RCW 43.88.525 are each amended to read as follows:

A budget stabilization account is hereby created as an account in the ~~((general fund of the))~~ state treasury for the purposes set forth in RCW 43.88.520 through 43.88.540. There shall be deposited into the stabilization account the revenues described in RCW 43.88.530 and such other amounts as the legislature may from time to time direct to be deposited in the account. The governor's biennial budget document for the 1983-85 biennium and for each succeeding biennium shall contain a request for necessary transfers from the general fund to the budget stabilization account of those revenues identified in RCW 43.88.530. All earnings of investments of balances in the budget stabilization account shall be credited to the general fund.

Sec. 53. Section 4, chapter 5, Laws of 1965 as amended by section 110, chapter 158, Laws of 1979 and RCW 43.99.040 are each amended to read as follows:

There is created the marine fuel tax refund account in the ~~((general fund))~~ state treasury. All earnings of investments of balances in the marine fuel tax refund account shall be credited to the general fund. From time to time, but at least once each biennium, the director of licensing shall request the state treasurer to refund from the motor vehicle fund amounts which have been determined to be tax on marine fuel. The state treasurer shall refund such amounts and place them in the marine fuel tax refund account to be held for those entitled thereto pursuant to chapter 82.36 RCW and RCW 43.99.050, except that he shall not refund and place in the marine fuel tax refund account for any period for which a determination has been made pursuant to RCW 43.99.030 more than the greater of the following amounts: (1) An amount equal to two percent of all moneys paid to him as motor vehicle fuel tax for such period, (2) an amount necessary to meet all approved claims for refund of tax on marine fuel for such period.

Sec. 54. Section 6, chapter 5, Laws of 1965 as amended by section 1, chapter 62, Laws of 1967 ex. sess. and RCW 43.99.060 are each amended to read as follows:

There is created the outdoor recreation account in the ~~((general fund))~~ state treasury, in which shall be deposited all moneys received from the marine fuel tax refund account pursuant to RCW 43.99.070, the proceeds of the bond issue authorized by chapter 12, Laws of 1963, extraordinary session, and any moneys made available to the state of Washington by the federal government for outdoor recreation not specifically designated for another fund or agency. All earnings of investments of balances in the outdoor recreation account shall be credited to the general fund.

Grants, gifts, or other financial assistance awarded or designated for a particular purpose, or proceeds received from public bodies as administrative cost contributions, may be received and, when appropriated by the legislature, may be expended in accordance with the general budget and accounting act.

Sec. 55. Section 7, chapter 221, Laws of 1979 ex. sess. and RCW 43-99C.040 are each amended to read as follows:

The proceeds from the sale of the bonds and bond anticipation notes authorized in this chapter, together with all grants, donations, transferred funds, and all of the moneys which the state finance committee or the state department of social and health services may direct the state treasurer to deposit therein, shall be deposited in the 1979 handicapped facilities construction account (~~(in the state general fund,)~~) hereby created in the state treasury: **PROVIDED**, That such portion of the proceeds of the sale of the bonds as may be required for the payment of the principal of and the interest on any outstanding bond anticipation notes, together with accrued interest on the bonds received from the purchasers upon their delivery, shall be deposited in the 1979 handicapped facilities bond retirement fund. All earnings of investments of balances in the 1979 handicapped facilities construction account shall be credited to the general fund.

Sec. 56. Section 3, chapter 159, Laws of 1980 and RCW 43.99F.030 are each amended to read as follows:

The proceeds from the sale of bonds authorized by this chapter shall be deposited in the state and local improvements revolving account, Waste Disposal Facilities, 1980 hereby created in the (~~(general fund)~~) state treasury and shall be used exclusively for the purpose specified in this chapter and for payment of the expenses incurred in the issuance and sale of the bonds. All earnings of investments of balances of such account shall be credited to the state and local improvements revolving account, waste disposal facilities, 1980.

Sec. 57. Section 3, chapter 212, Laws of 1977 ex. sess. as last amended by section 1, chapter 127, Laws of 1981 and RCW 43.101.210 are each amended to read as follows:

(1) Costs of criminal justice training shall be borne in part by those who necessitate the establishment and maintenance of the criminal justice system.

(2) In each instance of bail forfeiture or monetary penalty paid in lieu of a court appearance attendant to any violation of a law of this state or an ordinance of a city or county except an ordinance relating to vehicles unlawfully left or parked, an assessment which shall be in addition to such bail forfeited or penalty paid shall be collected and forwarded within thirty days of receipt of such assessment by the clerk of the court, or the county treasurer, to the state treasurer to be deposited in an account within the state (~~(general fund)~~) treasury to be known as the criminal justice training account, hereby created, funds from which shall be appropriated by law to the Washington state criminal justice training commission as established by chapter 43.101 RCW: **PROVIDED**, That funds in the criminal justice training account may be transferred to the state general fund by statute prior to June 30, 1981. The amount of the assessment shall be as follows:

(a) When forfeiture or penalty is ten dollars to nineteen dollars and ninety-nine cents, four dollars;

(b) When forfeiture or penalty is twenty dollars to thirty-nine dollars and ninety-nine cents, seven dollars;

(c) When forfeiture or penalty is forty dollars to fifty-nine dollars and ninety-nine cents, ten dollars;

(d) When forfeiture or penalty is sixty dollars to ninety-nine dollars and ninety-nine cents, fifteen dollars; and

(e) When forfeiture or penalty is one hundred dollars or more, twenty dollars.

(3) When any deposit of bail is made for a violation to which this section applies, the person making such deposit shall also deposit a sufficient amount to include the assessment prescribed in subsection (2) of this section.

(4) When bail is forfeited or a penalty paid, the assessment prescribed in this section shall be forwarded to the state treasurer pursuant to this section. If bail is returned, the assessment made thereon shall also be returned.

(5) All earnings of investments of balances in the criminal justice training account shall be credited to the general fund.

Sec. 58. Section 3, chapter 158, Laws of 1981 and RCW 43.140.030 are each amended to read as follows:

There is created the geothermal account in the (~~general fund of the~~) state treasury. All expenditures from this account are subject to appropriation and chapter 43.88 RCW. All earnings of investments of balances in the geothermal account shall be credited to the general fund.

All revenues received by the state treasurer under section 35 of the Mineral Lands Leasing Act of 1920, as amended (30 U.S.C. Sec. 191), with respect to activities of the United States bureau of land management undertaken pursuant to the Geothermal Steam Act of 1970 (30 U.S.C. Sec. 1001 et. seq.) shall be deposited in the geothermal account (~~of the general fund~~) in the state treasury immediately upon receipt.

Sec. 59. Section 1, chapter 158, Laws of 1963 as amended by section 323, chapter 258, Laws of 1984 and RCW 46.08.172 are each amended to read as follows:

There is hereby established an account (~~within the general fund of~~) in the state treasury to be known as the "state capitol vehicle parking account". All unpledged parking rental income collected by the department of general administration from rental of parking space on the capitol grounds and the east capitol site shall be deposited in the "state capitol vehicle parking account". All earnings of investments of balances in the state capitol vehicle parking account shall be credited to the general fund.

The "state capitol vehicle parking account" shall be used to pay costs incurred in the operation, maintenance, regulation and enforcement of vehicle parking and parking facilities at the state capitol.

Sec. 60. Section 16, chapter 47, Laws of 1971 ex. sess. as last amended by section 9, chapter 220, Laws of 1977 ex. sess. and RCW 46.09.110 are each amended to read as follows:

The moneys collected by the department as ORV use permit fees shall be distributed from time to time but at least once a year in the following manner:

(1) The department shall retain enough money to cover expenses incurred in the administration of this chapter: PROVIDED, That such retention shall never exceed eighteen percent of fees collected.

(2) Twenty percent of the moneys shall be placed in the ORV account, which is hereby established, in the (~~(general fund)~~) state treasury and shall be administered by the department of natural resources as ORV moneys. The department of natural resources shall use these moneys to develop a state-wide program of ORV user education and information. Any portion of these moneys not used to develop an ORV user education and information program shall be deposited in the outdoor recreation account and shall be distributed by the interagency committee for outdoor recreation under RCW 46.09.240. All earnings of investments of balances in the ORV account shall be credited to the general fund.

(3) The remaining moneys shall be credited to the outdoor recreation account of the (~~(general fund)~~) state treasury as ORV moneys and shall be distributed by the interagency committee for outdoor recreation as specified in RCW 46.09.240. All earnings of investments of balances in the outdoor recreation account shall be credited to the general fund.

Sec. 61. Section 7, chapter 182, Laws of 1979 ex. sess. as amended by section 6, chapter 17, Laws of 1982 and RCW 46.10.075 are each amended to read as follows:

There is created a snowmobile account within the (~~(general fund)~~) state treasury. Snowmobile registration fees, monetary civil penalties from snowmobile dealers, and snowmobile fuel tax moneys collected under this chapter and in excess of the amounts fixed for the administration of the registration and fuel tax provisions of this chapter shall be deposited in the snowmobile account and shall be appropriated only to the state parks and recreation commission for the administration and coordination of this chapter. All earnings of investments of balances in the snowmobile account shall be credited to the general fund.

Sec. 62. Section 7, chapter 39, Laws of 1963 as amended by section 5, chapter 218, Laws of 1969 ex. sess. and RCW 46.81.060 are each amended to read as follows:

There is hereby created the traffic safety education account in the (~~(general fund of the)~~) state treasury (formerly named the driver education account) to the credit of which shall be deposited all moneys directed by law to be credited thereto. All expenses incurred by the superintendent of

public instruction in administering this chapter and all payments by the superintendent of public instruction to school districts as authorized by this chapter shall be borne by appropriations from this account. All earnings of investments of balances in the traffic safety education account shall be credited to the general fund.

Sec. 63. Section 3, chapter 207, Laws of 1967 as amended by section 144, chapter 3, Laws of 1983 and RCW 47.68.236 are each amended to read as follows:

There is hereby created in the (~~general fund of the state of Washington~~) state treasury an account to be known as the aircraft search and rescue, safety, and education (~~fund~~) account. All moneys received by the department under RCW 47.68.233 shall be deposited in such account. All earnings of investments of balances in the aircraft search and rescue, safety, and education account shall be credited to the general fund.

Sec. 64. Section 6, chapter 303, Laws of 1983 and RCW 47.76.030 are each amended to read as follows:

(1) The essential rail assistance account is hereby created in the state (~~general fund~~) treasury. Moneys in the account may be appropriated only for the purposes specified in this section.

(2) Moneys in the account may be distributed to county rail districts and port districts for the purpose of:

(a) Acquiring, maintaining, or improving branch rail lines; or

(b) Operating railroad equipment necessary to maintain essential rail service.

(3) County rail districts and port districts may grant franchises to private railroads for the right to operate on lines acquired, repaired, or improved under this chapter.

(4) Moneys distributed under this section shall not exceed eighty percent of the cost of the service or project undertaken. At least twenty percent of the cost shall be provided by the county, port district, or other local sources.

(5) The amount distributed under this section shall be repaid to the state by the county rail district or port district. The repayment shall occur within ten years of the distribution of the moneys and shall be deposited in the essential rail assistance account. The repayment schedule and rate of interest, if any, shall be set at the time of the distribution of the moneys.

(6) All earnings of investments of balances in the essential rail assistance account shall be credited to the general fund.

Sec. 65. Section 6, chapter 165, Laws of 1982 as amended by section 1, chapter 272, Laws of 1983 and RCW 58.24.060 are each amended to read as follows:

There is created in the (~~general fund of the~~) state treasury the surveys and maps account which shall be a separate account consisting of

funds received or collected under chapters 58.22 and 58.24 RCW, moneys appropriated to it by law, and moneys deposited in the account from the sale of surveys, maps, map data, publications, and photographs. This account shall be used exclusively by the department of natural resources for carrying out the purposes and provisions of chapters 58.22 and 58.24 RCW. Appropriations from the account shall be expended for no other purposes. All earnings of investments of balances in the surveys and maps account shall be credited to the general fund.

Sec. 66. Section 4, chapter 34, Laws of 1982 as amended by section 4, chapter 1, Laws of 1983 2nd ex. sess. and RCW 67.40.040 are each amended to read as follows:

The proceeds from the sale of the bonds authorized in RCW 67.40.030, earnings from the investment of the proceeds, proceeds of the tax imposed under RCW 67.40.090, and operating revenues of the state convention and trade center shall be deposited in the state convention and trade center account hereby created in the ~~((general fund;))~~ state treasury and in such subaccounts as are deemed appropriate by the directors of the corporation.

Moneys in the account shall be used exclusively for the following purposes in the following priority:

(1) For reimbursement of the state general fund under RCW 67.40.060;

(2) For payment of expenses incurred in the issuance and sale of the bonds issued under RCW 67.40.030;

(3) For acquisition, design, and construction of the state convention and trade center;

(4) For operation and promotion of the center;

(5) For reimbursement of any expenditures from the state general fund in support of the state convention and trade center;

(6) To establish a subaccount of up to fifty million dollars for expansion or renovation of the center;

(7) For early retirement of the bonds issued under RCW 67.40.030; and

(8) To reduce or eliminate the tax imposed under RCW 67.40.090.

PROVIDED, That no proceeds from the sale of bonds or earnings from the investment of the proceeds shall be used to fund subsection (4) or (8) of this section.

Sec. 67. Section 18, chapter 5, Laws of 1973 1st ex. sess. and RCW 70.39.170 are each amended to read as follows:

The commission shall biennially prepare a budget which shall include its estimated income and expenditures for administration and operation for the biennium, to be submitted to the governor for transmittal to the legislature for approval.

Expenses of the commission shall be financed by assessment against hospitals in an amount to be determined biennially by the commission, but

not to exceed four one-hundredths of one percent of each hospital's gross operating costs to be levied and collected from and after July 1, 1973 for the provision of hospital services for its last fiscal year ending on or before June 30th of the preceding calendar year. Budgetary requirements in excess of that limit may be financed by a general fund appropriation by the legislature. All moneys collected are to be deposited by the state treasurer in the hospital commission account (~~(in the general fund)~~) which is hereby created in the state treasury. All earnings of investments of balances in the hospital commission account shall be credited to the general fund.

Any amounts raised by the collection of assessments from hospitals provided for in this section which are not required to meet appropriations in the budget act for the current fiscal year shall be available to the commission in succeeding years.

Sec. 68. Section 18, chapter 307, Laws of 1971 ex. sess. as amended by section 3, chapter 277, Laws of 1983 and RCW 70.93.180 are each amended to read as follows:

There is hereby created an account within the (~~(general fund)~~) state treasury to be known as the "litter control account". All assessments, fines, bail forfeitures, and other funds collected or received pursuant to this chapter shall be deposited in the litter control account and used for the administration and implementation of this chapter except as required to be otherwise distributed under RCW 70.93.070. All earnings of investments of balances in the litter control account shall be credited to the general fund.

Sec. 69. Section 7, chapter 193, Laws of 1973 1st ex. sess. and RCW 70.94.656 are each amended to read as follows:

It is hereby declared to be the policy of this state that strong efforts should be made to minimize adverse effects on air quality from the open burning of field and turf grasses grown for seed. To such end this section is intended to promote the development of economical and practical alternate agricultural practices to such burning, and to provide for interim regulation of such burning until practical alternates are found.

(1) The department shall approve of a study or studies for the exploration and identification of economical and practical alternate agricultural practices to the open burning of field and turf grasses grown for seed. Prior to the issuance of any permit for such burning under RCW 70.94.650, there shall be collected a fee not to exceed fifty cents per acre of crop to be burned. Any such fees received by any authority shall be transferred to the department of ecology. The department of ecology shall deposit all such acreage fees in a special grass seed burning research account, hereby created, in the (~~(general fund)~~) state treasury. All earnings of investments of balances in the special grass seed burning research account shall be credited to the general fund. The department shall allocate moneys annually from this account for the support of any approved study or studies as provided for

in this subsection. For the conduct of any such study or studies, the department may contract with public or private entities: PROVIDED, That whenever the department of ecology shall conclude that sufficient reasonably available alternates to open burning have been developed, and at such time as all costs of any studies have been paid, the grass seed burning research account shall be dissolved, and any money remaining therein shall revert to the general fund.

(2) Whenever on the basis of information available to it, the department after public hearings have been conducted wherein testimony will be received and considered from interested parties wishing to testify shall conclude that any procedure, program, technique, or device constitutes a practical alternate agricultural practice to the open burning of field or turf grasses grown for seed, the department shall, by order, certify approval of such alternate. Thereafter, in any case which any such approved alternate is reasonably available, the open burning of field and turf grasses grown for seed shall be disallowed and no permit shall issue therefor.

(3) Until approved alternates become available, the department or the authority may limit the number of acres on a pro rata basis among those affected for which permits to burn will be issued in order to effectively control emissions from this source.

(4) Permits issued for burning of field and turf grasses may be conditioned to minimize emissions insofar as practical, including denial of permission to burn during periods of adverse meteorological conditions.

Sec. 70. Section 4, chapter 70, Laws of 1983 1st ex. sess. and RCW 70.105.180 are each amended to read as follows:

All fines and penalties collected under this chapter shall be deposited in the hazardous waste control and elimination account, which is hereby created in the state (~~(general fund)~~) treasury. Moneys in the account collected from fines and penalties shall be expended exclusively by the department of ecology for the purposes of this act, subject to legislative appropriation. Other sources of funds deposited in this account may also be used for the purposes of this act. All earnings of investments of balances in the hazardous waste control and elimination account shall be credited to the general fund.

Sec. 71. Section 3, chapter 108, Laws of 1979 ex. sess. as amended by section 2, chapter 279, Laws of 1983 and RCW 72.72.030 are each amended to read as follows:

(1) There is hereby created, in the (~~(general fund)~~) state treasury, an institutional impact account. The secretary of social and health services may reimburse political subdivisions for criminal justice costs incurred directly as a result of crimes committed by offenders residing in an institution as defined herein under the jurisdiction of the secretary of social and health

services. Such reimbursement shall be made to the extent funds are available from the (~~general fund~~) institutional impact account. Reimbursements shall be limited to law enforcement, prosecutorial, judicial, and jail facilities costs which are documented to be strictly related to the criminal activities of the offender.

(2) The secretary of corrections may reimburse political subdivisions for criminal justice costs incurred directly as a result of crimes committed by offenders residing in an institution as defined herein under the jurisdiction of the secretary of corrections. Such reimbursement shall be made to the extent funds are available from the (~~general fund~~) institutional impact account. Reimbursements shall be limited to law enforcement, prosecutorial, judicial, and jail facilities costs which are documented to be strictly related to the criminal activities of the offender.

(3) All earnings of investments of balances in the institutional impact account shall be credited to the general fund.

Sec. 72. Section 23, chapter 194, Laws of 1983 and RCW 74.18.230 are each amended to read as follows:

(1) There is established in the (~~general fund~~) state treasury an account known as the business enterprises revolving (~~fund~~) account.

(2) The net proceeds from any vending machine operation in a public building, other than an operation managed by a licensee, shall be made payable to the business enterprises revolving fund. Net proceeds, for purposes of this section, means the gross amount received less the costs of the operation, including a fair minimum return to the vending machine owner, which return shall not exceed a reasonable amount to be determined by the department.

(3) All moneys in the business enterprises revolving fund shall be expended only for development and expansion of locations, equipment, management services, and payments to licensees in the business enterprises program.

(4) The business enterprises program shall be supported by the business enterprises revolving fund and by income which may accrue to the department pursuant to the federal Randolph-Sheppard Act.

(5) Vocational rehabilitation funds may be spent in connection with the business enterprises program for training persons to become licensees and for other services that are required to complete an individual written rehabilitation program.

(6) All earnings of investments of balances in the business enterprises revolving account shall be credited to the business enterprises revolving account.

Sec. 73. Section 3, chapter 308, Laws of 1977 ex. sess. as amended by section 163, chapter 46, Laws of 1983 1st ex. sess. and RCW 75.48.030 are each amended to read as follows:

The proceeds from the sale of bonds authorized by this chapter shall be deposited in the salmon enhancement construction account hereby created in the (~~(general fund)~~) state treasury and shall be used exclusively for the purpose specified in RCW 75.48.020 and for payment of the expenses incurred in the issuance and sale of the bonds. All earnings of investments of balances in the salmon enhancement construction account shall be credited to the general fund.

Sec. 74. Section 8, chapter 207, Laws of 1971 ex. sess. as last amended by section 2, chapter 299, Laws of 1983 and RCW 76.04.515 are each amended to read as follows:

There is created a landowner contingency forest fire suppression account which shall be a separate account in the (~~(general fund)~~) state treasury. This account shall be for the purpose of paying emergency fire costs incurred or approved by the department in the suppression of forest fires. When a determination is made that the fire was started by other than a participating landowner operation, moneys expended from this account in the suppression of such fire shall be recovered from such general fund appropriations as may be available for emergency fire suppression costs. Moneys spent from this account shall be by appropriation. The department shall transmit to the state treasurer for deposit in the landowner contingency forest fire suppression account any moneys paid out of said account which are later recovered, less reasonable costs of recovery, which moneys may be expended for purposes set forth herein during the current biennium, without reappropriation.

This account shall be established and renewed by a special forest fire suppression account assessment paid by participating forest landowners at rates to be established by the department, but not to exceed ten cents per acre per year for such period of years as may be necessary to establish and thereafter reestablish a balance in said account of two million dollars: PROVIDED, That the department may establish a minimum assessment for ownership parcels containing less than thirty acres. The maximum assessment for these parcels shall not exceed the fees levied on a thirty acre parcel. There shall be no assessment on each parcel of privately owned lands of less than two acres or on each parcel of tax exempt lands of less than ten acres. The assessments with respect to forest lands in western and eastern Washington may differ to equitably distribute the assessment based on emergency fire suppression cost experience necessitated by participating landowner operations. Amounts assessed for this account shall be a lien upon the forest lands with respect to which the assessment is made, and may be collected as directed by the department in the same manner as forest fire protection assessments. This account shall be held by the state treasurer who is authorized to invest so much of said account as is not necessary to meet current needs. Any interest earned on moneys from said account

shall be deposited in and remain a part of the account, and shall be computed as part of the same in determining the balance thereof. Interfund loans to and from this account are authorized at the then current rate of interest as determined by the state treasurer, provided that the effect of the loan is considered for purposes of determining the assessments. Payment of emergency costs from this account shall in no way restrict the right of the department to recover costs pursuant to RCW 76.04.390 as now or hereafter amended, or other laws.

When the department determines that a forest fire was started in the course of or as a result of a participating landowner operation, it shall notify the forest fire advisory board of such determination. Such determination shall be final, unless, within ninety days of such notification, the forest fire advisory board or any interested party, serves a request for a hearing before the department. Such hearing shall constitute a contested case under chapter 34.04 RCW and any appeal therefrom shall be to the superior court of Thurston county.

Sec. 75. Section 6, chapter 154, Laws of 1923 as last amended by section 1, chapter 159, Laws of 1977 ex. sess. and RCW 76.12.110 are each amended to read as follows:

There is created a forest development account in the state (~~(general fund)~~) treasury. The state treasurer shall keep an account of all sums deposited therein and expended or withdrawn therefrom. Any sums placed in the account shall be pledged for the purpose of paying interest and principal on the bonds issued by the board, and for the purchase of land for growing timber. Any bonds issued shall constitute a first and prior claim and lien against the account for the payment of principal and interest. No sums for the above purposes shall be withdrawn or paid out of the account except upon approval of the board.

Appropriations may be made by the legislature from the forest development account to the department of natural resources for the purpose of carrying on the activities of the department on state forest lands, lands managed on a sustained yield basis as provided for in RCW 79.68.040, and for reimbursement of expenditures that have been made or may be made from the resource management cost account in the management of state forest lands.

Sec. 76. Section 7, chapter 69, Laws of 1909 as last amended by section 37, chapter 106, Laws of 1973 and RCW 79.24.030 are each amended to read as follows:

The board of natural resources and the state capitol committee may employ such cruisers, draughtsmen, engineers, architects or other assistants as may be necessary for the best interests of the state in carrying out the provisions of this act, and all expenses incurred by the board and committee, and all claims against the (~~(general fund)~~) capitol building construction account shall be audited by the state capitol committee and

presented in vouchers to the state treasurer, who shall draw a warrant therefor against the ((~~general fund~~)) capitol building construction account as herein provided or out of any appropriation made for such purpose.

Sec. 77. Section 5, chapter 69, Laws of 1909 as last amended by section 44, chapter 257, Laws of 1959 and RCW 79.24.060 are each amended to read as follows:

The proceeds of such sale of capitol building lands, or the timber or other materials shall be paid into the ((~~general fund~~)) capitol building construction account which is hereby established in the state treasury to be used as in this act provided. All contracts for the construction of capitol buildings shall be let after notice for proposals or bids have been advertised for at least four consecutive weeks in at least three newspapers of general circulation throughout the state.

Sec. 78. Section 8, chapter 69, Laws of 1909 as amended by section 46, chapter 257, Laws of 1959 and RCW 79.24.085 are each amended to read as follows:

All sums of money received from sales shall be paid into the ((~~general fund~~)) capitol building construction account in the state treasury, and are hereby appropriated for the purposes of this act.

Sec. 79. Section 9, chapter 167, Laws of 1961 as last amended by section 24, chapter 221, Laws of 1984 and RCW 79.24.580 are each amended to read as follows:

After deduction for management costs as provided in RCW 79.64.040 and payments to towns under RCW 79.92.110(2), all moneys received by the state from the sale or lease of state-owned aquatic lands and from the sale of valuable material from state-owned aquatic lands shall be distributed as follows: (1) Forty percent shall be deposited in the aquatic lands enhancement account ((~~of the general fund~~)) which is hereby created in the state treasury. After appropriation, these funds shall be used solely for aquatic lands enhancement projects; for the purchase, improvement, or protection of aquatic lands for public purposes; for providing and improving access to such lands; and for volunteer cooperative fish and game projects; and (2) the remainder shall be deposited in the capitol purchase and development account ((~~of the general fund, the creation of~~)) in the state treasury which is hereby authorized or, in the event that revenue bonds are issued as authorized by RCW 79.24.630 through 79.24.647, into the state building bond redemption fund pursuant to RCW 79.24.638. All earnings of investments of balances in the aquatic lands enhancement account and the capitol purchase and development account shall be credited to the general fund.

Sec. 80. Section 2, chapter 178, Laws of 1961 as amended by section 2, chapter 4, Laws of 1981 and RCW 79.64.020 are each amended to read as follows:

A resource management cost account in the state (~~(general fund)~~) treasury is hereby created to be used solely for the purpose of defraying the costs and expenses necessarily incurred by the department in managing and administering public lands and the making and administering of leases, sales, contracts, licenses, permits, easements, and rights of way as authorized under the provisions of this title. Appropriations from the account to the department shall be expended for no other purposes. Funds in the account may be appropriated or transferred by the legislature for the benefit of the trust from which the funds were derived.

Sec. 81. Section 6, chapter 94, Laws of 1970 ex. sess. as last amended by section 10, chapter 4, Laws of 1981 2nd ex. sess. and RCW 82.14.050 are each amended to read as follows:

The counties, metropolitan municipal corporations and cities shall contract, prior to the effective date of a resolution or ordinance imposing a sales and use tax, the administration and collection to the state department of revenue, which shall deduct a percentage amount, as provided by contract, not to exceed two percent of the taxes collected for administration and collection expenses incurred by the department. The remainder of any portion of any tax authorized by this chapter which is collected by the department of revenue shall be deposited by the state department of revenue in the local sales and use tax account hereby created in the (~~(general fund)~~) state treasury. Moneys in the local sales and use tax account may be spent only for distribution to counties, metropolitan municipal corporations, and cities imposing a sales and use tax. All administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32 RCW, as they now exist or may hereafter be amended, shall, insofar as they are applicable to state sales and use taxes, be applicable to taxes imposed pursuant to this chapter.

Sec. 82. Section 21, chapter 49, Laws of 1982 1st ex. sess. as last amended by section 5, chapter 225, Laws of 1984 and RCW 82.14.200 are each amended to read as follows:

There is created in the state (~~(general fund)~~) treasury a special account to be known as the "county sales and use tax equalization account." Into this account shall be placed a portion of all motor vehicle excise tax receipts as provided in RCW 82.44.150(2). Funds in this account shall be allocated by the state treasurer according to the following procedure:

(1) Prior to April 1st of each year the director of revenue shall inform the state treasurer of the total and the per capita levels of revenues for the unincorporated area of each county and the state-wide weighted average per capita level of revenues for the unincorporated areas of all counties imposing the sales and use tax authorized under RCW 82.14.030(1) for the previous calendar year.

(2) At such times as distributions are made under RCW 82.44.150, as now or hereafter amended, the state treasurer shall apportion to each county imposing the sales and use tax under RCW 82.14.030(1) at the maximum rate and receiving less than one hundred fifty thousand dollars from the tax for the previous calendar year, an amount from the county sales and use tax equalization account sufficient, when added to the amount of revenues received the previous calendar year by the county, to equal one hundred fifty thousand dollars.

The department of revenue shall establish a governmental price index as provided in this subsection. The base year for the index shall be the end of the third quarter of 1982. Prior to November 1, 1983, and prior to each November 1st thereafter, the department of revenue shall establish another index figure for the third quarter of that year. The department of revenue may use the implicit price deflators for state and local government purchases of goods and services calculated by the United States department of commerce to establish the governmental price index. Beginning on January 1, 1984, and each January 1st thereafter, the one hundred fifty thousand dollar base figure in this subsection shall be adjusted in direct proportion to the percentage change in the governmental price index from 1982 until the year before the adjustment. Distributions made under this subsection for 1984 and thereafter shall use this adjusted base amount figure.

(3) Subsequent to the distributions under subsection (2) of this section and at such times as distributions are made under RCW 82.44.150, as now or hereafter amended, the state treasurer shall apportion to each county imposing the sales and use tax under RCW 82.14.030(1) at the maximum rate and receiving less than seventy percent of the state-wide weighted average per capita level of revenues for the unincorporated areas of all counties as determined by the department of revenue under subsection (1) of this section, an amount from the county sales and use tax equalization account sufficient, when added to the per capita level of revenues for the unincorporated area received the previous calendar year by the county, to equal seventy percent of the state-wide weighted average per capita level of revenues for the unincorporated areas of all counties determined under subsection (1) of this section, subject to reduction under subsections (6) and (7) of this section. When computing distributions under this section, any distribution under subsection (2) of this section shall be considered revenues received from the tax imposed under RCW 82.14.030(1) for the previous calendar year.

(4) Subsequent to the distributions under subsection (3) of this section and at such times as distributions are made under RCW 82.44.150, as now or hereafter amended, the state treasurer shall apportion to each county imposing the sales and use tax under RCW 82.14.030(2) at the maximum rate and receiving a distribution under subsection (2) of this section, a third distribution from the county sales and use tax equalization account. The

distribution to each qualifying county shall be equal to the distribution to the county under subsection (2) of this section, subject to the reduction under subsections (6) and (7) of this section. To qualify for the total distribution under this subsection, the county must impose the tax under RCW 82.14.030(2) for the entire calendar year. Counties imposing the tax for less than the full year shall qualify for prorated allocations under this subsection proportionate to the number of months of the year during which the tax is imposed.

(5) Subsequent to the distributions under subsection (4) of this section and at such times as distributions are made under RCW 82.44.150, as now or hereafter amended, the state treasurer shall apportion to each county imposing the sales and use tax under RCW 82.14.030(2) at the maximum rate and receiving a distribution under subsection (3) of this section, a fourth distribution from the county sales and use tax equalization account. The distribution to each qualifying county shall be equal to the distribution to the county under subsection (3) of this section, subject to the reduction under subsections (6) and (7) of this section. To qualify for the distributions under this subsection, the county must impose the tax under RCW 82.14.030(2) for the entire calendar year. Counties imposing the tax for less than the full year shall qualify for prorated allocations under this subsection proportionate to the number of months of the year during which the tax is imposed.

(6) Revenues distributed under this section in any calendar year shall not exceed an amount equal to seventy percent of the state-wide weighted average per capita level of revenues for the unincorporated areas of all counties during the previous calendar year. If distributions under subsections (3) through (5) of this section cannot be made because of this limitation, then distributions under subsections (3) through (5) of this section shall be reduced ratably among the qualifying counties.

(7) If inadequate revenues exist in the county sales and use tax equalization account to make the distributions under subsections (3) through (5) of this section, then the distributions under subsections (3) through (5) of this section shall be reduced ratably among the qualifying counties. At such time during the year as additional funds accrue to the county sales and use tax equalization account, additional distributions shall be made under subsections (3) through (5) of this section to the counties.

(8) If the level of revenues in the county sales and use tax equalization account exceeds the amount necessary to make the distributions under subsections (2) through (5) of this section, then the additional revenues shall be credited and transferred to the state general fund.

(9) All earnings of investments of balances in the county sales and use tax equalization account shall be credited to the general fund.

Sec. 83. Section 22, chapter 49, Laws of 1982 1st ex. sess. as amended by section 2, chapter 225, Laws of 1984 and RCW 82.14.210 are each amended to read as follows:

There is created in the state (~~(general fund)~~) treasury a special account to be known as the "municipal sales and use tax equalization account." Into this account shall be placed such revenues as are provided under RCW 82.44.150(3)(b). Funds in this account shall be allocated by the state treasurer according to the following procedure:

(1) Prior to April 1st of each year the director of revenue shall inform the state treasurer of the total and the per capita levels of revenues for each city and the state-wide weighted average per capita level of revenues for all cities imposing the sales and use tax authorized under RCW 82.14.030(1) for the previous calendar year.

(2) At such times as distributions are made under RCW 82.44.150, as now or hereafter amended, the state treasurer shall apportion to each city not imposing the sales and use tax under RCW 82.14.030(2) an amount from the municipal sales and use tax equalization account equal to the amount distributed to the city under RCW 82.44.150(3)(a) multiplied by thirty-five sixty-fifths.

(3) Subsequent to the distributions under subsection (2) of this section, and at such times as distributions are made under RCW 82.44.150, as now or hereafter amended, the state treasurer shall apportion to each city imposing the sales and use tax under RCW 82.14.030(1) at the maximum rate and receiving less than seventy percent of the state-wide weighted average per capita level of revenues for all cities as determined by the department of revenue under subsection (1) of this section, an amount from the municipal sales and use tax equalization account sufficient, when added to the per capita level of revenues received the previous calendar year by the city, to equal seventy percent of the state-wide weighted average per capita level of revenues for all cities determined under subsection (1) of this section, subject to reduction under subsection (5) of this section.

(4) Subsequent to the distributions under subsection (3) of this section, and at such times as distributions are made under RCW 82.44.150, as now or hereafter amended, the state treasurer shall apportion to each city imposing the sales and use tax under RCW 82.14.030(2) at the maximum rate and receiving a distribution under subsection (3) of this section, a third distribution from the municipal sales and use tax equalization account. The distribution to each qualifying city shall be equal to the distribution to the city under subsection (3) of this section, subject to the reduction under subsection (5) of this section. To qualify for the distributions under this subsection, the city must impose the tax under RCW 82.14.030(2) for the entire calendar year. Cities imposing the tax for less than the full year shall qualify for prorated allocations under this subsection proportionate to the number of months of the year during which the tax is imposed.

(5) If inadequate revenues exist in the municipal sales and use tax equalization account to make the distributions under subsection (3) or (4) of this section, then the distributions under subsection (3) or (4) of this section shall be reduced ratably among the qualifying cities. At such time during the year as additional funds accrue to the municipal sales and use tax equalization account, additional distributions shall be made under subsections (3) and (4) of this section to the cities.

(6) If the level of revenues in the municipal sales and use tax equalization account exceeds the amount necessary to make the distributions under subsections (2) through (4) of this section, then the additional revenues shall be apportioned among the several cities within the state ratably on the basis of population as last determined by the office of financial management: PROVIDED, That no such distribution shall be made to those cities receiving a distribution under subsection (2) of this section.

(7) For a city or town initially incorporated on or after January 1, 1983, at the time distributions are made under subsection (3) of this section, the state treasurer shall place into a separate designated account for such city or town a pro rata amount of the revenues received under RCW 82.44.150(3)(b) equal to the city's or town's population multiplied by the amount of equalization funds to which the city or town would be entitled if its per capita yield the previous calendar year were zero. Such account shall take effect on January 1st of the first full calendar year during which the city or town imposes the taxes authorized by RCW 82.14.030(1) and shall cease to exist on December 31st of that year.

(8) All earnings of investments of balances in the municipal sales and use tax equalization account shall be credited to the general fund.

At the time that sales and use tax distributions are made pursuant to RCW 82.14.060, the revenues in such designated account shall be added to the city's or town's sales and use tax distributions so as to provide to such city or town an amount which reflects what such jurisdiction's entitlement from the municipal sales and use tax equalization account would have been if the actual distributions of sales and use tax revenues to such city or town had been received the previous full calendar year. Any excess revenues remaining in such designated account upon its expiration shall be apportioned according to subsection (6) of this section. If the department of revenue determines during the year that any funds in the designated account are not necessary for the purposes of distribution under this subsection, the department may deposit those funds in the municipal sales and use tax equalization account to be apportioned according to subsection (6) of this section.

Sec. 84. Section 8, chapter 61, Laws of 1975-'76 2nd ex. sess. as amended by section 8, chapter 4, Laws of 1981 2nd ex. sess. and RCW 82-.29A.080 are each amended to read as follows:

The counties and cities shall contract, prior to the effective date of an ordinance imposing a leasehold excise tax, with the department of revenue

for administration and collection. The department of revenue shall deduct a percentage amount, as provided by such contract, not to exceed two percent of the taxes collected, for administration and collection expenses incurred by the department. The remainder of any portion of any tax authorized by RCW 82.29A.040 which is collected by the department of revenue shall be deposited by the state department of revenue in the local leasehold excise tax account hereby created in the (~~general fund~~) state treasury. Moneys in the local leasehold excise tax account may be spent only for distribution to counties and cities imposing a leasehold excise tax.

Sec. 85. Section 33, chapter 7, Laws of 1983 as last amended by section 607, chapter 285, Laws of 1984 and RCW 82.32.400 are each amended to read as follows:

The revenue accrual account is hereby created in the state (~~general fund~~) treasury. At the close of each fiscal biennium, the state treasurer shall transfer the balance in the state general fund, other than amounts re-appropriated for the next fiscal biennium, to this account. Moneys in this account may only be spent after appropriation by statute for the purpose of decreasing the unfunded liability of a state retirement system or, during the 1983-1985 fiscal biennium, for the purpose of discharging obligations which the legislature determines are correctly chargeable to a prior biennium. All earnings of investments of balances in the revenue accrual account shall be credited to the general fund.

Sec. 86. Section 9, chapter 10, Laws of 1967 ex. sess. as amended by section 8, chapter 25, Laws of 1982 1st ex. sess. and RCW 82.42.090 are each amended to read as follows:

All moneys collected by the director from the aircraft fuel excise tax as provided in RCW 82.42.020 shall be transmitted to the state treasurer and shall be credited to the aeronautics account (~~of the state general fund,~~) hereby created in the state treasury. Moneys collected from the consumer or user of aircraft fuel from either the use tax imposed by RCW 82.12.020 or the retail sales tax imposed by RCW 82.08.020 shall be transmitted to the state treasurer and credited to the state general fund. All earnings of investments of balances in the aeronautics account shall be credited to the general fund.

Sec. 87. Section 2, chapter 204, Laws of 1984 and RCW 84.33.041 are each amended to read as follows:

(1) An excise tax is imposed on every person engaging in this state in business as a harvester of timber on privately or publicly owned land. The tax is equal to the stumpage value of timber harvested for sale or for commercial or industrial use multiplied by the rate provided in this chapter.

(2) A credit is allowed against the tax imposed under this section for any tax paid under RCW 84.33.051.

(3) Moneys received as payment for the tax imposed under this section and RCW 84.33.051 shall be deposited in the timber tax distribution account hereby established in the state (~~(general fund))~~ treasury.

(4) All earnings of investments of balances in the timber tax distribution account shall be credited to the general fund.

Sec. 88. Section 1, chapter 212, Laws of 1984 and RCW 86.26.007 are each amended to read as follows:

The flood control assistance account is hereby established in the (~~(general fund))~~ state treasury. At the beginning of each biennium after June 30, 1985, the state treasurer shall transfer from the general fund to the flood control assistance account an amount of money which, when combined with money remaining in the account from the previous biennium, will equal four million dollars. Moneys in the flood control assistance account may be spent only after appropriation for a specified list of projects under this chapter. All earnings of investments of balances in the flood control assistance account shall be credited to the general fund.

NEW SECTION. Sec. 89. On and after the effective date of this act all accounts heretofore or hereafter created in the state general fund shall be designated and treated as accounts in the state treasury. Unless otherwise designated by statute, all earnings on balances of such accounts shall be credited to the general fund.

NEW SECTION. Sec. 90. The following acts or parts of acts are each repealed:

(1) Section 43.84.100, chapter 8, Laws of 1965 and RCW 43.84.100;

(2) Section 43.84.110, chapter 8, Laws of 1965, section 2, chapter 95, Laws of 1973, section 2, chapter 17, Laws of 1977 and RCW 43.84.110; and

(3) Section 2, chapter 72, Laws of 1971 ex. sess., section 1, chapter 27, Laws of 1973, section 1, chapter 17, Laws of 1977, section 6, chapter 9, Laws of 1981 and RCW 43.85.241.

NEW SECTION. Sec. 91. This 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, 1985.

Passed the Senate April 9, 1985.

Passed the House March 27, 1985.

Approved by the Governor April 17, 1985.

Filed in Office of Secretary of State April 17, 1985.