

creation of an aquatic land dredged material disposal site account is a reasonable means to enable and facilitate proper management and environmental monitoring of these disposal sites.

NEW SECTION. Sec. 2. The aquatic land dredged material disposal site account is hereby established in the state treasury. The account shall consist of funds appropriated to the account; funds transferred or paid to the account pursuant to settlements; court or administrative agency orders or judgments; gifts and grants to the account; and all funds received by the department of natural resources from users of aquatic land dredged material disposal sites. After appropriation, moneys in the fund may be spent only for the management and environmental monitoring of aquatic land dredged material disposal sites. The account is subject to the allotment procedure provided under chapter 43.88 RCW. Notwithstanding RCW 43.84.090, all earnings of investments of balances in the account shall be credited to the account.

NEW SECTION. Sec. 3. The department of natural resources shall, from time to time, estimate the costs of site management and environmental monitoring at aquatic land dredged material disposal sites and may, by rule, establish fees for use of such sites in amounts no greater than necessary to cover the estimated costs. All such revenues shall be placed in the aquatic land dredged material disposal site account under section 2 of this act.

NEW SECTION. Sec. 4. Sections 1 through 3 of this act are each added to chapter 79.90 RCW.

NEW SECTION. Sec. 5. 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 on July 1, 1987.

Passed the Senate April 18, 1987.

Passed the House April 13, 1987.

Approved by the Governor May 5, 1987.

Filed in Office of Secretary of State May 5, 1987.

CHAPTER 260

[House Bill No. 947]

MOTOR VEHICLE EXCISE TAX—COLLECTION OF UNPAID TAXES FROM WASHINGTON RESIDENTS

AN ACT Relating to the collection of the motor vehicle excise tax from Washington residents; and amending RCW 82.44.020.

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

Sec. 1. Section 82.44.020, chapter 15, Laws of 1961 as last amended by section 19, chapter 3, Laws of 1983 2nd ex. sess. and RCW 82.44.020 are each amended to read as follows:

(1) An excise tax is imposed for the privilege of using in the state any motor vehicle, except those operated under reciprocal agreements, the provisions of RCW 46.16.160 as now or hereafter amended, or dealer's licenses. The annual amount of such excise tax shall be two percent of the fair market value of such vehicle.

(2) From and after August 1, 1978, and until August 1, 2008, an additional excise tax is imposed, in addition to any other tax imposed by this section, for the privilege of using in the state any such motor vehicle, and the annual amount of such additional excise shall be two-tenths of one percent of the fair market value of such vehicle.

(3) The department of licensing and county auditors shall collect the additional tax imposed by subsection (2) of this section for any registration year for the months of that registration year in which such additional tax is effective, and in the same manner and at the same time as the tax imposed by subsection (1) of this section.

(4) In no case shall the total tax be less than two dollars except for proportionally registered vehicles.

(5) An additional tax is imposed equal to the taxes payable under subsections (1) and (2) of this section multiplied by the rate specified in RCW 82.02.030.

(6) Washington residents, as defined in RCW 46.16.028, who license motor vehicles in another state or foreign country and avoid Washington motor vehicle excise taxes are liable for such unpaid excise taxes. The department of revenue may assess and collect the unpaid excise taxes under chapter 82.32 RCW, including the penalties and interest provided therein.

Passed the House March 16, 1987.

Passed the Senate April 15, 1987.

Approved by the Governor May 6, 1987.

Filed in Office of Secretary of State May 6, 1987.

CHAPTER 261

[House Bill No. 395]

HIGHWAY IMPROVEMENT PROJECTS—TRANSPORTATION DEPARTMENT AUTHORIZED TO PARTICIPATE IN FINANCING WITH REAL ESTATE OWNERS

AN ACT Relating to financing of state highway improvements; and amending RCW 35.72.050.

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

Sec. 1. Section 1, chapter 252, Laws of 1986 and RCW 35.72.050 are each amended to read as follows:

(1) As an alternative to financing projects under this chapter solely by owners of real estate, a county, city, or town may join in the financing of improvement projects and may be reimbursed in the same manner as the owners of real estate who participate in the projects, if the county, city, or