

Washington State Recreational Boating Programs

PROPOSED FINAL REPORT | SEPTEMBER 2025

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Legislative Auditor's conclusion

Boating-related revenues collected by the state support general government purposes and recreational boating activities.

Key points

- Recreational boating administration is decentralized, with six state agencies involved.
 - Recreational boating generated \$108 million in state revenue in the 2021-23 biennium. Taxes and registration fees contributed 75%.
 - The state uses boating-related revenue for boating programs and general government. Likewise, it supports boating programs with revenue unrelated to boating.
 - State agencies spent \$86 million during the 2021-23 biennium on recreational boating activities. About 61% paid for infrastructure like boat ramps and docks.
 - Washington is one of 15 states or territories that reported offering grants to local governments for recreational boating programs.
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Earlier JLARC reviews

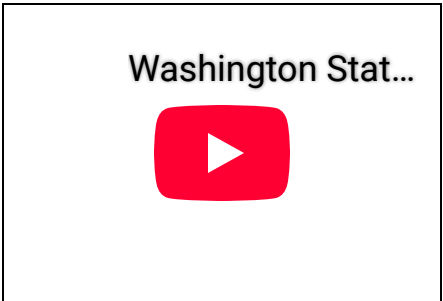
The Legislature first directed JLARC to review state recreational boating programs in the 2009-11 operating budget. That report is available at the following link: [2010 Review](#)

Executive summary

The 2023 Legislature directed the Joint Legislative Audit and Review Committee (JLARC) to update a 2010 JLARC study on state recreational boating revenues and expenditures. This includes program administration and comparisons to other states.

Six agencies collect or spend money related to recreational boating

Washington offers recreational boating opportunities on lakes, rivers, marine waters, and other water bodies across the state. State agencies support boating opportunities by registering boats, providing water access and infrastructure, promoting boater safety, protecting the environment and water quality, and enforcing boating-related laws and rules. The state pays for these activities with revenue from boating (e.g., registration fees, federal grants) and from other sources (e.g., construction bonds).



From fiscal year 2018 through 2023, six state agencies had roles and responsibilities related to boating. They are:

- State Parks and Recreation Commission (Parks).
- Recreation and Conservation Office (RCO).
- Department of Natural Resources (DNR).
- Department of Fish and Wildlife (DFW).
- Department of Ecology (Ecology).
- Department of Licensing (DOL).

The agencies and their roles are largely unchanged from the 2010 study. One difference, however, is that Washington State Patrol reported no expenditures related to recreational boating for this study.

As reported in 2010, Washington's boating administration is decentralized but coordinated. For example, the agencies staff an interagency work group to communicate and improve boating program administration.

Recreational boating generated \$108 million in state revenue in the 2021-23 biennium

State agencies collected \$108 million from 15 sources of recreational boating-related revenue in the 2021-23 biennium. JLARC staff grouped these into seven primary sources, as shown below. DOL collected 75% of the revenue through taxes and registration fees.

Statute specifies that agencies must use some revenues only for boating programs. Other revenues may be used for both boating and general government purposes.

Figure 1: Taxes and registration fees contributed 75% of boating-related revenue in the 2021-23 biennium

Revenue source		2021-23 biennium	Percent of total	Agency(ies) responsible for collection
Taxes and registration fees	Watercraft excise tax	\$40,170,000	37%	DOL
	Marine fuel transfer	\$18,460,000	17%	DOL

	Revenue source	2021-23 biennium	Percent of total	Agency(ies) responsible for collection
	Boat trailer registration	\$13,140,000	12%	DOL
	Boat registration	\$9,930,000	9%	DOL
Other	Five federal grants	\$13,350,000	12%	Parks, RCO, DFW
	Leases on state-owned aquatic lands	\$9,580,000	9%	DNR
	Other (five sources – see note)	\$3,650,000	3%	Parks, DFW
	Total	\$108,280,000	100%	

Note: Other sources include state park user fees, boater safety certification fees, endorsements on shellfish license fees, aquatic invasive species prevention permits, and a Parks Foundation grant. Sum of percents does not equal 100% due to rounding.

Source: Agency fiscal data.

State agencies spent \$86 million during the 2021-23 biennium on recreational boating activities

The state pays for its recreational boating activities with both boating-related revenue and with revenue from accounts that are unrelated to boating.

State agencies spent \$86 million on recreational boating activities in the 2021-23 biennium. JLARC staff separated boating expenditures into five categories:

- **Infrastructure and access** activities provide ways for the public to enjoy boating. It includes projects like building or maintaining docks, marinas, and access sites.
- **Environmental protection** activities protect the environment and boaters. Efforts include removing derelict vessels, preventing infestations of aquatic invasive species, and educating boaters about spills.
- **Boater safety** activities aim to minimize boating-related injuries, accidents, and fatalities. The focus is on education and prevention.
- **Marine law enforcement** activities including officer training and ensuring boaters know and comply with the laws.
- **Registration** activities reflect DOL's administrative costs to register boats and boat trailers.

Figure 2: Agencies spent \$52.7 million on infrastructure and access (61% of total) in 2021-23 biennium

dollars in millions



Source: Agency fiscal data.

Washington is one of 15 states or territories that reported offering grants to local governments for recreational boating programs

The U.S. Coast Guard requires states to have a recreational boating safety program. Programs are administered by each state's boating law administrator. JLARC staff surveyed these administrators in all states, territories, and the District of Columbia. Forty-four (78%) responded.

The survey found that Washington is one of few states and territories to offer state funding to local governments to support recreational boating activities. Of the \$86 million spent in Washington during the 2021-23 biennium, \$19.2 million was transferred or awarded as grants to local governments. Most states offering grants, including Washington, require the applicant to provide a monetary or in-kind match (i.e., contribute materials, labor, or equipment to the project).

The JLARC staff survey found that like Washington, 27 administrators operate from a natural resource agency rather than a law enforcement agency. Washington's laws regarding vessel registration, boater education, and life jackets are like those in other states.

Four states, including Washington, report using a data-driven approach in incorporating equity. While no Washington agencies specifically consider racial equity as related to recreational boating, some consider equity more broadly. For example, Parks reports using a broad, data-informed outreach effort for its boater safety program.

Legislative Auditor's recommendation

The Legislative Auditor makes no recommendations.

Committee action to distribute report

On September 17, 2025 this report was approved for distribution by the Joint Legislative Audit and Review Committee. Action to distribute this report does not imply the Committee agrees or disagrees with Legislative Auditor recommendations.

Part 1.

Recreational boating

Washington offers recreational boating opportunities on lakes, rivers, marine waters, and other water bodies across the state. The state supports these opportunities by registering boats, providing water access, promoting boater safety, protecting the environment and water quality, and enforcing boating-related laws and rules. The state pays for these activities with revenue from boating (e.g., registration fees) and from other sources (e.g., state bonds).

In the 2023 operating budget (ESSB 5187), the Legislature directed JLARC to update a past study about revenues, expenditures, and program administration related to state recreational boating activities. JLARC staff analysis included a national survey that included the District of Columbia and five territories; 44 responded ([Appendix A](#)).

Recreational boating includes both motorized and human-powered vessels

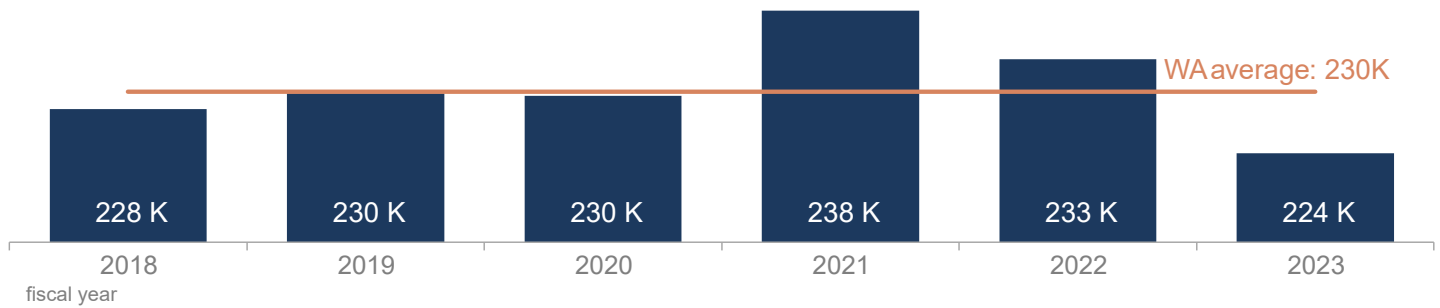
Washington law defines recreational vessels (boats) as those owned or operated only for pleasure with no monetary gain. Literature and registration rules typically classify boats as either motorized or human-powered.

- Motorized boats are propelled by a motor. Examples include motorboats, yachts, personal watercraft such as jet skis, and sailboats that have a motor.
- Human-powered boats are propelled by human effort or passive means, such as wind or water currents. Examples include kayaks, canoes, non-motorized rafts, paddleboards, and non-motorized sailboats.

Only motorized boats must be registered in Washington

In Washington, owners must register most motorized boats with the Department of Licensing (DOL). Exemptions include government-owned boats and some motorized boats that are under 16 feet long. From fiscal year 2018 through 2023, owners registered an average of 230,000 boats each year in Washington. Registration is not required for most human-powered boats.

Figure 3: Owners registered an average of 230,000 vessels in Washington since 2018



Note: The increase in registered vessels in 2021 may be due to the general increase in outdoor recreation during the COVID-19 pandemic.

Source: DOL data.

Washington's registration requirements are like those of most states and territories. All 44 respondents to the survey done for this study reported that owners must register all or most motorized boats. Four also require all human-powered boats to be registered.

Coast Guard data shows that in 2020, Washington ranked eighteenth among states and territories for the number of registered boats. States like Florida, Michigan, and California topped the list. The average across all states and territories was 204,000 registered boats.

Six agencies reported recreational boating revenues and/or expenditures

Over the last three biennia, six agencies played a role in recreational boating by collecting revenue, managing programs, or both.

- State Parks and Recreation Commission (Parks).
- Recreation and Conservation Office (RCO).
- Department of Natural Resources (DNR).
- Department of Fish and Wildlife (DFW).
- Department of Ecology (Ecology).
- Department of Licensing (DOL).

Their roles and responsibilities are largely unchanged since JLARC's 2010 study. More detail is in Parts 2 and 3. **Appendix B** summarizes agency roles.

Washington State Patrol reported no recreational boating expenditures over the study period

The 2010 study included the Washington State Patrol. For this study, WSP reported no boating-related revenues or expenditures over the past three biennia. The agency states that any boating-related enforcement activities were done in conjunction with other enforcement activities.

State agencies participate in an interagency group to foster communication and coordinate activities

Agency staff and members of the advocacy group Recreational Boating Association of Washington told JLARC staff that state recreational boating activities are well coordinated.

For example, all six state agencies belong to the Agency Boating Committee. The committee meets quarterly to share information and coordinate recreational boating activities. Agencies formed the committee in 2009 based on a recommendation from a legislatively sponsored report. The report identified ways to improve Washington's recreational boating activities.

Local governments also support recreational boating

Some local governments have recreational boating programs. For example, they develop and maintain boating recreation sites, enforce marine laws, run boater safety programs, manage derelict vessels, and register boats and trailers on behalf of DOL.

Local government roles in recreational boating are generally the same as they were during the 2010 JLARC review.

Part 2. Revenues

Over the three most recent biennia, the state collected a total of \$307 million in boating-related revenue. It collected \$108 million during the 2021-23 biennium. [Appendix C](#) has detailed information about revenue in the last three biennia.

Revenue came from fifteen sources in 2021-23

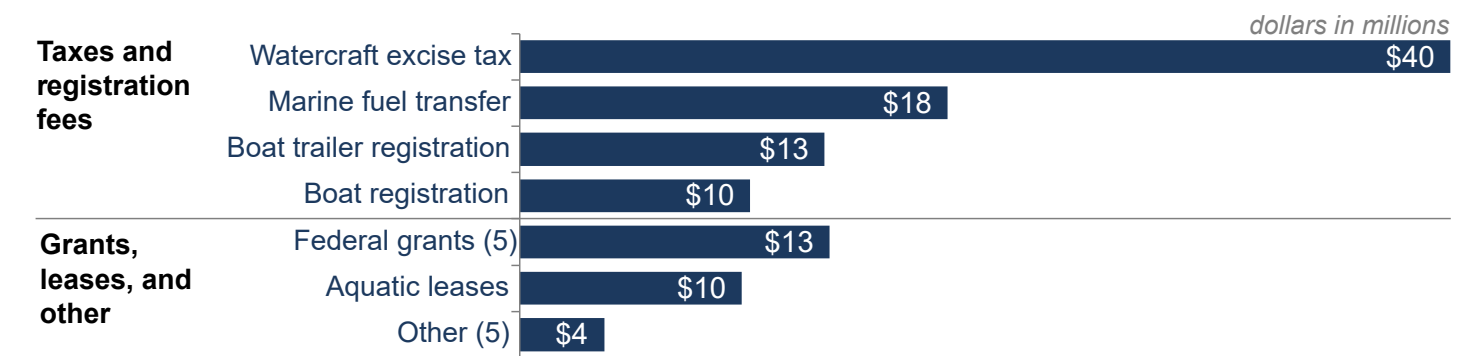
State agencies collected \$108 million in boating-related revenue during the 2021-23 biennium. It came from 15 sources, which JLARC staff summarized into seven categories. Taxes and registration fees made up 75% of the revenue.

Revenue sources and the proportion contributed by each were similar in the 2017-19 and 2019-21 biennia. Compared to the 2010 JLARC review of recreational boating, there are no major new sources of revenue. However, there are a few new smaller revenue sources, such as the No Child Left Inside grant and aquatic invasive species prevention permits.

What is boating-related revenue?

Revenue from owning a boat or trailer (e.g., registration fees) or for supporting recreational boating (e.g., grants for building docks).

Figure 4: State agencies collected \$108 million in revenues from seven primary sources (2021-23 biennium)



Note: Other sources include state park user fees, boater safety certification fees, endorsements on shellfish license fees, aquatic invasive species prevention permits, and a Parks Foundation grant.

Source: Agency fiscal data.

The watercraft excise tax generated \$40 million in the 2021-23 biennium

Boat owners pay the watercraft excise tax each year when they register a boat. The tax is 0.5% of the boat's fair market value at the time of registration or \$5, whichever is higher. The tax rate has not changed since it was established in 1983.

Until 2022, all revenue from this tax went to the state general fund. In 2022, the Legislature changed the distribution. Beginning in fiscal year 2023, 25% goes to the derelict vessel removal account and the rest goes to the general fund.

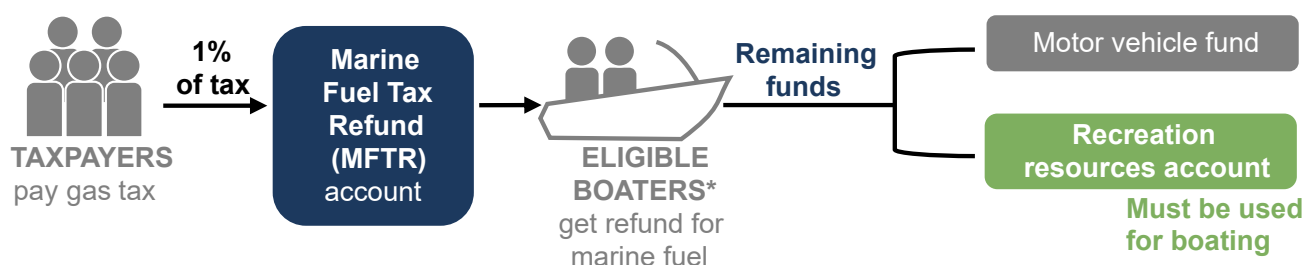
Marine fuel transfer from gas taxes generated \$18 million in the 2021-23 biennium

Since 2016, all gasoline and diesel sold in Washington has been subject to a gas tax of 49.4 cents per gallon. The State Treasurer deposits 1% of all gas tax revenue into the Marine Fuel Tax Refund account each month.

Taxpayers can apply for a refund if they used at least 41 gallons of fuel for a boat. DOL issues the refunds from the Marine Fuel Tax Refund account.

The amount left in the account after DOL issues refunds is transferred to the Recreation Resources account and Motor Vehicle Fund according to a formula in law. Funds in the Recreation Resources account must be used for recreational boating.

Figure 5: Some funds remaining in the Marine Fuel Tax Refund Account must be used for boating



Note: Eligible boaters must use at least 41 gallons of fuel and ask for the refund.

Source: JLARC staff analysis.

Boat trailer registration and titling fees generated \$13 million in the 2021-23 biennium

Owners pay a variety of registration, titling, service, technology, and other fees when they register a vehicle in Washington. Boat trailers are subject to these same fees, with three adjustments:

1. Boat trailers qualify for a reduced registration fee of \$15. In contrast, statute sets passenger car registration fees at \$30.
2. Owners who use their trailers intermittently can choose to pay a higher one-time fee instead of annual registration fees.
3. Owners that register annually also pay a \$3 surcharge for trailers to support aquatic invasive weeds eradication programs.

The \$3 surcharge funds a grant program to remove aquatic invasive weeds. All other revenue from boat trailer registration is transferred to transportation-related accounts.

Boat registration and titling fees generated \$10 million in the 2021-23 biennium

Washington requires owners to register most motorized boats each year. Titling and registration fees, including surcharges, are in a separate statute from vehicle registrations. As a result, the fees and fund distribution are different for boats and vehicles.

- Statute directs 86% of boat titling and registration fees to support programs and activities related to recreational boating, such as derelict vessel removal and invasive species control. Counties with approved boating safety programs also receive funds.
- The remaining 14% is deposited into other accounts for general state purposes or DOL administration.

Five federal grants contributed \$13 million in the 2021-23 biennium

State agencies received four grants funded through the federal Sport Fish Restoration and Boating Trust Fund. Trust fund revenues come from federal excise taxes on sport fishing equipment and motorboat fuel, import duties on fishing tackle, pleasure boats, and yachts, and interest. States apply for grants annually.

- **Recreational Boating Safety award (\$4 million):** The U.S. Coast Guard offers this grant for state recreational boating safety programs. Parks applies for the grant and uses it to fund Washington's Recreational Boating Safety Program. It also distributes some grant funds to local marine law enforcement agencies.
- **Clean Vessel Act award (\$3 million):** The U.S. Fish and Wildlife Service (USFWS) offers this grant for building, running, and maintaining sewage disposal systems for recreational boats. Parks administers the grant in Washington. Local governments, state agencies, Tribes,

What is a grant match?

Match is money, labor, or supplies that the grant recipient contributes to the project. A 25% match means that for every \$100

and private boating facilities apply for funds. Projects require applicants to provide a 25% match.

of grant money, the recipient provides an additional \$25.

- **Sport Fish Restoration Program – Boating Access (\$3 million):** USFWS offers this grant to create or improve access to recreational boating sites, such as boat ramps, docks, and bathroom facilities. DFW receives and uses the funds each year. It must provide a 25% match.
- **Boating Infrastructure Grant (\$2 million):** USFWS offers this grant for infrastructure projects that support boats 26 feet and longer. RCO oversees the grant program in Washington. Local governments, state agencies, Tribes, and private marina operators can apply for grant funds. Projects require a 25% match.

The National Park Service provides federal assistance to communities to acquire, develop, or renovate outdoor recreation areas through the Land and Water Conservation Fund. RCO manages the grant program in Washington. Grants are awarded every two years to applicants, which can include state agencies, local governments, or Tribes. There is a 50% match requirement. Washington received \$1 million for boating-related projects in the 2021-23 biennium.

Aquatic leases generated \$10 million in the 2021-23 biennium

DNR manages 2.6 million acres of state-owned aquatic lands in Washington. Aquatic lands are the land underneath waters of Puget Sound, the coast, the Straits of Juan de Fuca, and navigable rivers and lakes throughout the state.

DNR leases the land to businesses and others. For example, a marina may be over the land, or a recreational buoy may be anchored to it.

Other fees generated \$4 million in the 2021-23 biennium

There were five other sources of boating-related revenue reported during the 2021-23 biennium.

- **User fees for state parks (\$3 million).** Parks collects launch fees, overnight parking fees, and moorage fees.
- **Boater safety certification fees (\$467,000).** Most operators of motorized boats must complete a boater safety course and carry a boater education card. The card costs \$10 and is valid for the boater's lifetime.
- **Puget Sound Crab endorsement (\$374,000).** Recreational fishers who want to harvest Dungeness crab in Puget Sound pay an extra fee for their shellfish license. The derelict fishing gear removal program has received \$1 of the fee. Beginning in July 2025, the program will receive 11% of the fee.
- **Aquatic Invasive Species permit for non-resident boats (\$63,000).** In 2017 the Legislature authorized DFW to issue aquatic invasive species prevention permits to out-of-state motorized boat operators. Permits cost \$20 each year.
- **Park improvement project (\$3,500).** The Washington State Parks Foundation awarded a grant to Parks in 2023 for a boating-related project.

Statute and grant agreements direct how agencies use revenues

As noted above, statute specifies that some revenue must be used for boating programs. Other revenues may be used for boating or for general government purposes.

In the 2021-23 biennium, statute or grant agreements directed about \$51 million (47%) of boating-related revenue to pay for recreational boating activities. The remaining \$57 million (53%) was not designated for boating, meaning it could be used for other government purposes.

Figure 6: The percent designated for recreational boating overall is 47% but varies by source

Revenue source		2021-23 biennium	Percent designated for boating	Percent not designated for boating
Taxes and registration fees	Watercraft excise tax	\$40,170,000	16% (see note)	84%
	Marine fuel transfer	\$18,460,000	100%	0%
	Boat trailer registration	\$13,140,000	9%	91%
	Boat registration	\$9,930,000	86%	14%
Other	Federal grants (5 grants)	\$13,350,000	100%	0%
	Leases on state-owned aquatic lands	\$9,580,000	0%	100%
	Other (5 sources – see note)	\$3,650,000	100%	0%
Total		\$108,280,000	47%	53%

Note: Other sources include state park user fees, boater safety certification fees, endorsements on shellfish license fees, aquatic invasive species prevention permits, and a Parks Foundation grant.

Note: Starting with the second fiscal year of the 2021-23 biennium, the Legislature changed the distribution of the watercraft excise tax. Now, 25% goes to the derelict vessel removal account and the rest goes to the general fund.

Source: Agency fiscal data, RCW.

The state deposited the revenue into 47 accounts, including 21 accounts for customized license plates. Some accounts have restrictions on how agencies can use the money. Other accounts are general purpose and can be used for many different activities, including boating. Details are in [Appendix E](#).

Part 3.

Expenditures

State agencies support recreational boating in Washington through a variety of activities. JLARC staff categorized them as follows:

- **Infrastructure and access:** Activities that build or maintain infrastructure at recreation sites (e.g., docks, marinas, restrooms, state parks with boating opportunities) or provide access to Washington's waters (e.g., boat ramps or hand launch sites, roads to access).
- **Environmental protection:** Activities that either protect the state's environment from potential harms of recreational boating or protect recreational boaters from potential harms in the environment.
- **Boater safety:** Activities that minimize boating-related injuries, accidents, and fatalities. Parks is the principal agency through management of Washington's Recreational Boater Safety Program. Activities can overlap with marine law enforcement during emphasis patrols and training.
- **Marine law enforcement:** Activities that support enforcement of boating laws and regulations, including officer training. DFW is the state's primary marine law enforcement agency. Activities can be closely tied to boater safety as contact with boaters often involves checking for safety equipment and educating boaters about safe boating practices.
- **Registration:** Registration and titling of motorized recreational boats and recreational boat trailers by DOL.

State agencies spent \$86 million on recreational boating activities in the 2021-23 biennium

The state pays for its recreational boating activities with both boating-related revenue and with revenue from other accounts. For example, the state building construction account pays for grants. More detail about accounts is in [Appendix E](#).

Over the past three biennia, agencies reported spending \$230 million on recreational boating-related activities. During the most recent biennium, 2021-23, they spent \$86 million. [Appendix D](#) has detailed information about expenditures over the last three biennia.

Figure 7: Most boating-related spending in the 2021-23 biennium supported infrastructure, access, and environmental protection

Category	Total spent (2021-23)	Percent of spending (2021-23)
Infrastructure & access	\$52,690,000	61%
Environmental protection	\$20,910,000	24%
Boater safety	\$6,040,000	7%
Marine law enforcement	\$5,910,000	7%
Registration	\$330,000	0%
Total	\$85,890,000	100%

Source: Agency fiscal data.

Agencies spent \$53 million building and maintaining infrastructure and water access in the 2021-23 biennium

In the 2021-23 biennium, four agencies spent \$53 million (61%) building or maintaining infrastructure at recreation sites or providing access to Washington's waters.

The agencies spent some money directly and issued grants to other entities. Some funding paid for staff to operate the site. Funding also paid for projects such as docks, boat ramps, restrooms, access roads, property acquisition, and campground renovations.

Figure 8: Four agencies reported spending \$53 million for infrastructure and water access activities



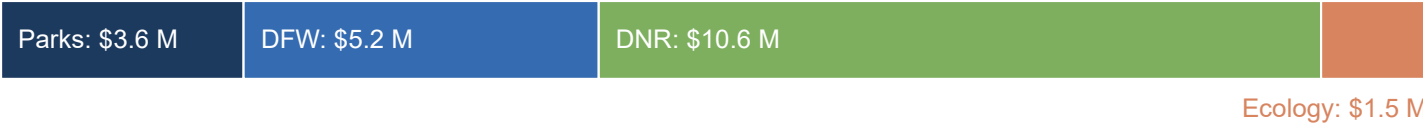
Source: Agency fiscal data.

- **Parks** spent \$19 million operating, improving, and maintaining 42 state parks and 40 marine parks with boating opportunities.
- **DFW** spent \$6.4 million managing and improving facilities that provide water access sites to lakes, rivers, and marine waters throughout the state.
- **DNR** spent \$5.6 million creating and administering aquatic leases related to recreational boating and \$222,000 providing matching funds for grants it received from RCO to renovate or buy water access sites.
- **RCO** spent \$21.5 million and administered five grant programs for boating-related infrastructure and access projects. Grants include the Boating Infrastructure Grant, Boating Facilities Program, Aquatic Land Enhancement Account, Washington Wildlife and Recreation Program, and Land and Water Conservation Fund. It awarded grants to state agencies, 30 local governments, and one private marina.
Note: number of local governments corrected August 2025, following publication of the preliminary report.

\$21 million was spent on environmental protection activities in the 2021-23 biennium

In the 2021-23 biennium, agencies spent \$21 million (24%) on environmental protection activities. Four agencies reported expenditures.

Figure 9: Four agencies reported spending \$21 million on activities related to environmental protection in the 2021-23 biennium



Parks spent \$3.6 million administering the Clean Vessel Program. Of this, it distributed \$2.4 million in grants to install or maintain marine sewage disposal facilities. In the 2021-23 biennium, nine ports and four private marinas received grants. The remaining funds were used for administration, education, and outreach.

DFW spent \$5.2 million for two programs:

- The Aquatic Invasive Species program (\$4.7 million) aims to prevent and respond to invasive species infestations in Washington waters. DFW operates mandatory boat inspection stations during the summer and free decontamination sites, including a mobile unit that can decontaminate boats at boat ramps or inspection stations.
- The derelict fishing gear removal (\$554,000) program collects crab pots that are left out on days that the summer crab fishery is closed. In 2023, officers recovered 1,283 crab pots in Puget Sound, releasing 2,104 crabs trapped in the pots. DFW also contracts with the Northwest Straits Foundation to retrieve derelict shellfish pots and lines when fishery seasons are closed.

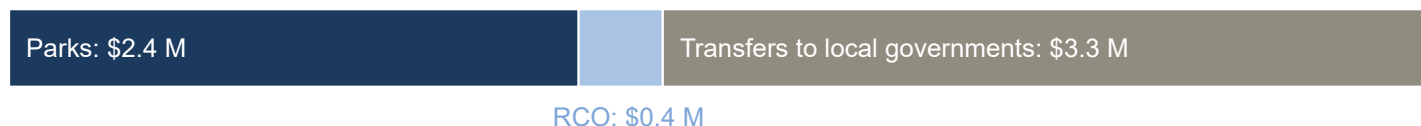
DNR spent \$10.6 million administering the Derelict Vessel Removal Program. In 2022, the Legislature increased funding by allocating 25% of the watercraft excise tax to the program. Program expenditures increased 367% after this increase in funding. During the 2021-23 biennium, DNR removed 226 boats from Washington's waters and owners turned in 91 voluntarily.

Ecology spent \$1.2 million on two grant programs: the Freshwater Aquatic Invasive Plant grant and the Freshwater Algae Program. Funded projects include eradication of Eurasian watermilfoil and developing a cyanobacteria management plan. Ecology spent \$0.3 million for education and outreach about issues like spill prevention and sewage discharge.

\$6 million was spent on boater safety programs in the 2021-23 biennium

Two state agencies spent \$2.8 million for boater safety programs. The state transferred another \$3.3 million to local governments for their boater safety programs. These programs aim to minimize recreational boating-related injuries, accidents, and fatalities.

Figure 10: \$6 million was reported in boater safety expenditures in the 2021-23 biennium



Source: Agency fiscal data, Treasurer vessel transfer reports.

Parks spent \$2.4 million administering the state's recreational boater safety program. Operating the program is a condition of receiving annual funding from the U.S. Coast Guard. Parks designs and implements education and outreach programs. It also certifies courses for the mandatory boater safety education card. It also certifies boating search and rescue courses for marine law enforcement officers.

RCO awarded \$357,000 through the No Child Left Inside grant to 33 state, local, or Tribal agencies and private organizations. The grant targets underserved youth to encourage them to spend time outside. All grants reported for this study included boating safety.

Local governments received \$3.3 million (54%) from the state to support their boater safety and marine law enforcement activities. Parks must approve boater safety programs within the county before the county can receive these funds. Often, local law enforcement, such as the sheriff or a city police department, run the program. The state distributed funds to 36 counties in fiscal year 2022 and to 34 counties in fiscal year 2023. The distribution is based on the percentage of registered boats.

Boater safety funding by county (2021-23 biennium)

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Many of Washington's boater safety requirements are like those in other states

JLARC staff surveyed boating law administrators in every state, the District of Columbia, and five territories. Forty-four responded.

The survey found that other states and territories have boater safety requirements similar to those in Washington. The U.S. Coast Guard requires states to have a state recreational boating safety program. A boating law administrator administers the programs. These administrators share information through a national association. Like Washington, 27 administrators operate from a natural resources agency rather than a law enforcement agency.

Figure 11: Many boater safety requirements are similar across states and territories

Requirement	WA	Percent of respondents with similar requirement
Most motorized boat operators must complete safety education and/or carry card showing completion?	Yes	Yes: 66%
Operators of human-powered boats must take safety courses?	No	No: 91%
Life jackets required for all individuals in all seasons?	No	No: 89%
Life jackets required for youth? (see note)	Yes	Yes: 41%

Note: The definition of youth varies. In Washington, youth under 12 are required to wear a life jacket.

Source: JLARC staff survey of state boating law administrators, 44 respondents.

\$6 million was spent on marine law enforcement in the 2021-23 biennium

Two state agencies reported spending funds on marine law enforcement. This work includes interacting with boaters to ensure compliance with the state's boating laws, as well as officer training and education.

Figure 12: Parks and DFW spent \$6 million on marine law enforcement activities in the 2021-23 biennium



Source: Agency fiscal data.

Parks spent \$1.7 million on marine law enforcement. A federal grant from the U.S. Coast Guard pays for this work, which includes coordinating and certifying training programs for marine law enforcement officers. Parks distributes federal funds to all sheriff's offices and police departments with approved boater safety programs. During the 2021-23 biennium, Parks also offered grant funding for new boats to support marine law enforcement activities. Five entities received funds.

DFW spent \$4.2 million on marine law enforcement activities. DFW is the state's primary agency with marine law enforcement responsibilities. Its officers enforce state boating laws and regulations and operate aquatic invasive species inspection stations. DFW conducts on-water patrols and stations officers at boat ramps to enforce laws and educate boaters.

Washington is one of 15 states or territories that reported offering grants to local governments for recreational boating activities

34% of states responding to JLARC's national survey, including Washington, offer grants to local governments for recreational boating activities. Of the states that offer grants, 67%, including Washington, require a match of some kind. In Washington the match can be money, labor, materials, land, or other contributions, depending on grant criteria.

Parks aims to reach underserved populations with some of its boating safety activities

In 2022 the Legislature directed JLARC to include a racial equity analysis in all assignments. While no agencies specifically consider racial equity as related to recreational boating, some consider equity more broadly.

For example, Parks' Recreational Boating Safety Program reports using a broad, data-informed outreach effort. Parks administers a summer program to teach boater safety to youth across the state, specifically targeting underserved populations as measured by health disparity data, education data on proportion of free and reduced price lunch, and drowning incident reports.

Seventy-five percent of states that responded to our survey also evaluate or address equity in recreational boating programs. Examples include providing materials in Spanish or other languages and engaging in community outreach and education activities. Washington is one of four states that specifically mentioned using data in its safety programs to evaluate and address equity.

Recommendations

The Legislative Auditor makes no recommendations.

Agency Response

JLARC staff invited the six agencies involved in the study and the Office of Financial Management to comment on this report. None of the agencies submitted comments.

Appendices

Appendix A: National survey | Appendix B: Agency roles | Appendix C: Revenue dashboard | Appendix D: Expenditure dashboard | Appendix E: Accounts | Appendix F: Applicable statutes | Appendix G: Study questions & methods | Appendix H: Audit authority

Appendix A: National survey

JLARC staff conducted a survey of boating law administrators in every state, the District of Columbia, and five territories. Forty states, the District of Columbia, and three territories responded for a 78% response rate.

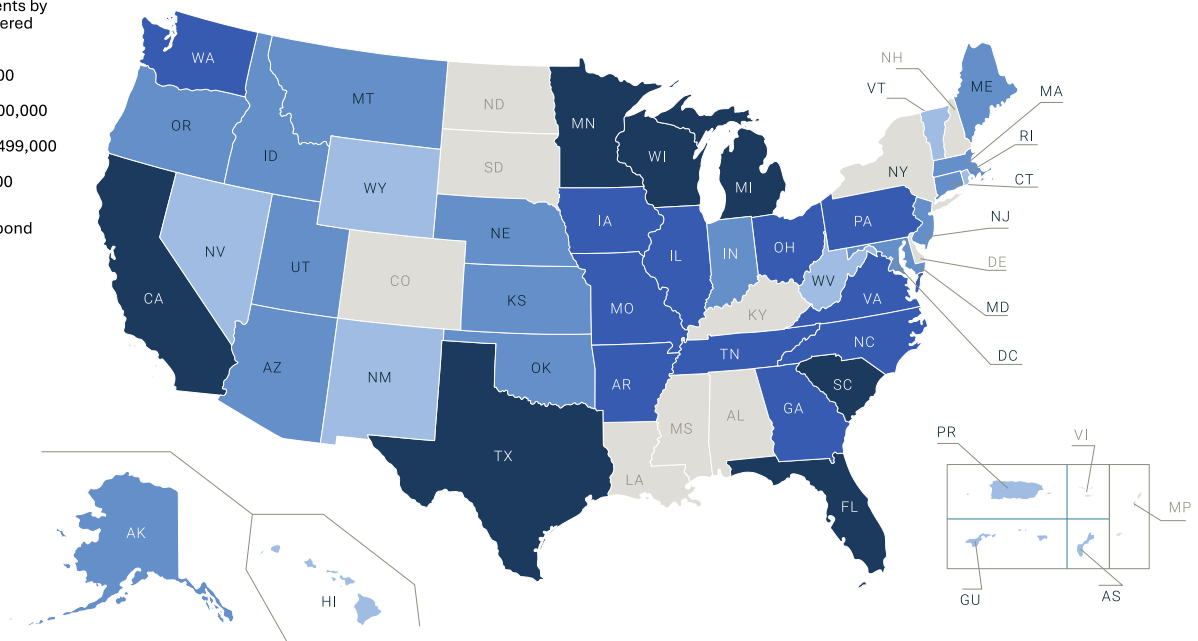
The survey focused on grants, administration, registration requirements, and boater safety and education for motorized and human-powered boats.

A summary of the survey data is available to download ([PDF](#)).

Figure 13: Forty states, the District of Columbia, and three territories responded to the survey

Survey respondents by number of registered vessels, 2020

- Under 50,000
- 50,000 to 200,000
- 201,000 to 499,000
- Over 500,000
- Did not respond



Appendix B: Agency roles

Department of Ecology (Ecology) runs two grant programs that help local governments address invasive freshwater plant issues. Ecology also provides education and outreach for environmental protection initiatives.

Department of Fish and Wildlife (DFW) collects fees and manages a federal grant. DFW manages and maintains 477 water access sites, manages the state's Aquatic Invasive Species program, conducts marine law enforcement, and manages the derelict fishing gear removal program.

Department of Licensing (DOL) registers boats and trailers, collects the watercraft excise tax, and distributes a portion of the gas tax called the marine fuel transfer.

Department of Natural Resources (DNR) leases state-owned aquatic lands (e.g., lakebeds or tidelands) to others (e.g., private businesses). DNR also runs the Derelict Vessel Removal Program and manages recreation sites.

Recreation Conservation Office (RCO) administers state and federal grants that support recreational activities, including boating. RCO also maintains the state's recreational boating website boat.wa.gov and coordinates the Agency Boating Committee.

State Parks and Recreation Commission (Parks) administers Washington's U.S. Coast Guard Recreational Boating Safety and U.S. Fish and Wildlife Service Clean Vessel Act programs. These programs fund Recreational Boating Safety and Sewage Disposal System grants, respectively, which Parks' boating law administrator oversees. Parks also operates 82 parks with recreational boating opportunities.

Appendix C: Revenue dashboard

JLARC staff compiled recreational revenue data from five state agencies over three biennia: 2017-19, 2019-21, and 2021-23.

- Click this link to use the [revenue dashboard](#)
- Download the [revenue data in Excel](#).

The following information is available in the interactive dashboard and Excel file:

- Fiscal year/biennium.
- Agency.
- Revenue type.
- Revenue source.
- Account revenue was deposited into.
- Amount.

Appendix D: Expenditure dashboard

JLARC staff compiled recreational boating expenditure data from six state agencies and the local government transfer from boat registrations over three biennia.

- Click this link to use the **expenditures dashboard**
- Download the **expenditure data in Excel**.

The following information is available in the interactive dashboard and Excel file:

- Fiscal year/biennium.
- Agency.
- Expenditure category.
- Expenditure program.
- Account expenditure was funded from.
- Amount.
- Additional descriptions as applicable.

Funds transferred between agencies are counted only once. For example, a grant from RCO to DNR would show as an RCO expenditure. DNR expenditures show the matching funds.

Appendix E: Accounts

The state deposited boating-related revenue into 47 accounts. Most went into a small number of accounts:

- 84% of revenues were deposited into six accounts.
- 16% went to 20 other accounts.
- Less than 1% went to 21 accounts related to customized license plates on boat trailers.

Figure 14: Six accounts received 84% of revenues in the 2021-23 biennium

Account title	2021-23 revenues	Percent of biennium	Revenue source
General Fund - State	\$39,520,000	36%	• Boat registration • Watercraft excise tax
Recreation Resources Account	\$18,460,000	17%	• Marine fuel transfer from the gas tax
General Fund - Federal	\$13,350,000	12%	• Federal grants

Account title	2021-23 revenues	Percent of biennium	Revenue source
Derelict Vessel Removal Account	\$7,720,000	7%	• Boat registration • Watercraft excise tax
Aquatic Lands Enhancement Account	\$5,980,000	6%	• Aquatic leases
Motor Vehicle Account	\$5,930,000	5%	• Trailer and boat registration
Other accounts	\$17,330,000	16%	• Aquatic leases • Boating safety certification cards • Shellfish license endorsements • Park user fees • Trailer and boat registration • Aquatic Invasive Species Prevention Permit
Various accounts for customized license plates	\$4,000	0.004%	• Trailer registration
Total	\$108,280,000	100%	

Note: Sum of the percents does not equal 100 due to rounding.

Note: Revenue sources updated August 2025, following publication of the preliminary report.

Source: State agency fiscal data, statute.

The state used money from 21 accounts to pay for boating-related activities. Some of these accounts, like the state building construction account, do not have revenue from boating activities. Others, like the derelict vessel removal account, do.

Figure 15: 87% of recreational boating expenditures were drawn from seven accounts

Account title	2021-23 expenditures	Percent of biennium	Activities paid for by the account
Recreation Resources Account	\$15,110,000	18%	• Boating Facilities Program grant • No Child Left Inside grant (see note)
Parks Renewal and Stewardship Account	\$13,840,000	16%	• Boating access and/or recreation site • Clean Vessel Program
State Building Construction Account	\$12,560,000	15%	• Aquatic Lands Enhancement Account grant (see note) • Boating access and/or recreation site • Derelict Vessel Removal Program
General Fund - Federal	\$12,550,000	15%	• Aquatic invasive species • Boating access and/or recreation site • Boating Infrastructure Grant • Clean Vessel Program • Land and Water Conservation Fund grant • Recreational Boating Safety Program
Derelict Vessel Removal Account	\$7,910,000	9%	• Derelict Vessel Removal Program
General Fund - State	\$7,410,000	9%	• Aquatic invasive species • Boating access and/or recreation site • Derelict fishing gear removal

Account title	2021-23 expenditures	Percent of biennium	Activities paid for by the account
			• Derelict Vessel Removal Program • Local government boater safety programs • Marine law enforcement
Resource Management Cost Account	\$5,120,000	6%	• Boating access and/or recreation site
Other accounts	\$11,390,000	13%	• Aquatic invasive species • Aquatic Lands Enhancement Account grant • Boat and trailer registration • Boating access and/or recreation site • Clean Vessel Program • Clean, Green Boating • Derelict fishing gear removal • Derelict Vessel Removal Program • Freshwater Algae Program grant • Freshwater Aquatic Invasive Plants grant • Mandatory boater education • Marine law enforcement • No Discharge Zone • Spill prevention and technical assistance • Washington Wildlife and Recreation Program

Account title	2021-23 expenditures	Percent of biennium	Activities paid for by the account
Total	\$85,890,000	100%	

Note: Percents do not add to 100% due to rounding.

Note: Parks funds the No Child Left Inside grants through an interagency transfer from Parks to the Recreation Resources Account. ALEA grants are funded through the State Building Construction Account and ALEA Account.

Note: Revenue sources updated August 2025, following publication of the preliminary report.

Source: Agency fiscal data.

Appendix F: Applicable statutes

Boat Registration:

Chapter 88.02 RCW

Trailer Titling and Registration:

RCW 46.16A.428: Intermittent-use trailers—Permanent registration:

<https://app.leg.wa.gov/rcw/default.aspx?cite=46.16a.428>

RCW 46.16A.440: Private use, single-axle trailers—Reduced license fee:

<https://app.leg.wa.gov/RCW/default.aspx?cite=46.16A.440>

Chapter 46.17 RCW, Vehicle fees

Sections 46.17.005, 46.17.040, 46.17.100, 46.17.160, 46.17.305, 46.17.345, 46.17.350

Chapter 46.68 RCW, Disposition of revenue

Sections 46.68.020, 46.68.025, 46.68.035

Marine fuel transfer

Chapter 79A.25 RCW, Recreation and Conservation Funding Board

Sections 79A.25.040, 79A.25.050, 79A.25.070, 79A.25.080

Watercraft Excise Tax

RCW 82.49: Watercraft Excise Tax: <https://app.leg.wa.gov/rcw/default.aspx?cite=82.49>

Dept of Fish and Wildlife

RCW 77.135.230: Aquatic invasive species prevention permit—Fee—Exempt vessels:

<https://app.leg.wa.gov/RCW/default.aspx?cite=77.135.230>

RCW 77.32.430(6): Catch record card--disposition of funds: <https://app.leg.wa.gov/RCW/default.aspx?cite=77.32.430>

Dept. of Natural Resources

RCW 79.100: Derelict Vessels: <https://app.leg.wa.gov/RCW/default.aspx?cite=79.100>

Parks and Recreation Commission

Chapter 79A.60 RCW, Regulation of recreational vessels

Sections 79A.60.010, 79A.60.160, 79A.60.630, 79A.60.640

Appendix G: Study questions

This study aimed to answer the following questions, which were presented to JLARC in September 2024 ([view here](#)).

1. Between 2017 and 2023, how much revenue did the state collect from boating-related sources? What were the sources?
2. Between 2017 and 2023, how much did agencies spend for boating programs and activities?
3. Have the methods of administering state recreational boating programs changed since the 2010 JLARC study?
4. How are state agencies evaluating and addressing equity in their recreational boating programs and activities?
5. How do other states fund and administer their recreational boating programs?

Methods

The methodology JLARC staff use when conducting analyses is tailored to the scope of each study, but generally includes the following:

- **Interviews** with stakeholders, agency representatives, and other relevant organizations or individuals.
- **Site visits** to entities that are under review.
- **Document reviews**, including applicable laws and regulations, agency policies and procedures pertaining to study objectives, and published reports, audits or studies on relevant topics.
- **Data analysis**, which may include data collected by agencies and/or data compiled by JLARC staff. Data collection sometimes involves surveys or focus groups.
- **Consultation with experts** when warranted. JLARC staff consult with technical experts when necessary to plan our work, to obtain specialized analysis from experts in the field, and to verify results.

The methods used in this study were conducted in accordance with Generally Accepted Government Auditing Standards.

More details about specific methods related to individual study objectives are described in the body of the report under the report details tab or in technical appendices.

Appendix H: Audit Authority

The Joint Legislative Audit and Review Committee (JLARC) works to make state government operations more efficient and effective. The Committee is comprised of an equal number of House members and Senators, Democrats and Republicans.

JLARC's nonpartisan staff auditors, under the direction of the Legislative Auditor, conduct performance audits, program evaluations, sunset reviews, and other analyses assigned by the Legislature and the Committee.

The statutory authority for JLARC, established in **Chapter 44.28 RCW**, requires the Legislative Auditor to ensure that JLARC studies are conducted in accordance with Generally Accepted Government Auditing Standards, as applicable to the scope of the audit. This study was conducted in accordance with those applicable standards. Those standards require auditors to plan and perform audits to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. The evidence obtained for this JLARC report provides a reasonable basis for the enclosed findings and conclusions, and any exceptions to the application of audit standards have been explicitly disclosed in the body of this report.

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