

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

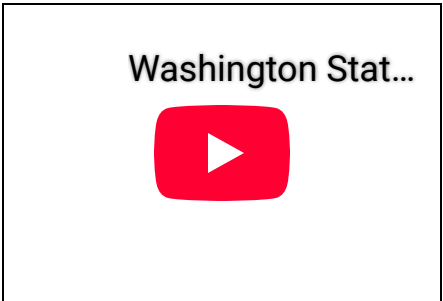
The Legislature first directed JLARC to review state recreational boating programs in the 2009-11 operating budget. That report is available at the following link: [2010 Review](#)

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.