

JUDICIAL IMPACT FISCAL NOTE

Bill Number: 1322 HB	Title: Off-Road Vehicle Enforcement	Agency: 055 – Administrative Office of the Courts (AOC)
--------------------------------	---	--

Part I: Estimates

☐ **No Fiscal Impact**

Estimated Cash Receipts to:

	FY 2022	FY 2023	2021-23	2023-25	2025-27
Total:					

Estimated Expenditures from:

STATE	FY 2022	FY 2023	2021-23	2023-25	2025-27
FTE – Staff Years					
Account					
General Fund – State (001-1)					
State Subtotal					
COUNTY					
County FTE Staff Years					
Account					
Local - Counties					
Counties Subtotal					
CITY					
City FTE Staff Years					
Account					
Local – Cities					
Cities Subtotal					
Local Subtotal					
Total Estimated Expenditures:					

The revenue and expenditure estimates on this page represent the most likely fiscal impact. Responsibility for expenditures may be subject to the provisions of RCW 43.135.060.

Check applicable boxes and follow corresponding instructions:

☐ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form parts I-V

☒ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐ Capital budget impact, complete Part IV.

Legislative Contact:	Phone:	Date:
Agency Preparation: Sam Knutson	Phone: 360-704-5528	Date: 1/27/2021
Agency Approval: Ramsey Radwan	Phone: 360-357-2406	Date:
OFM Review:	Phone:	Date:

Part II: Narrative Explanation

This bill would amend RCW 46.09.495 and RCW 46.10.505, pertaining to the gross misdemeanors of failing to register an off-road vehicle or snowmobile, or registering an off-road vehicle or snowmobile in another state to avoid retail sales and use taxes.

Part II.A – Brief Description of what the Measure does that has fiscal impact on the Courts

Section 6(1)(b) – Would provide that it would be a gross misdemeanor to register an off-road vehicle in another state to avoid retail sales and use taxes under RCW 82.08 and RCW 82.12.

Section 6(2) – Would provide that for a second or subsequent offense, a person convicted of this offense would be subject to a fine equal to four times the amount of avoided taxes and fees, and provides that this fine could not be suspended, except as provided in RCW 10.05.180.

Section 7(1)(b) - Would provide that it would be a gross misdemeanor to register a snowmobile in another state to avoid retail sales and use taxes under RCW 82.08 and RCW 82.12.

Section 7(2) - Would provide that for a second or subsequent offense, a person convicted of this offense would be subject to a fine equal to four times the amount of avoided taxes and fees, and provides that this fine could not be suspended, except as provided in RCW 10.05.180.

II.B - Cash Receipt Impact

Indeterminate, but not expected to be significant. There is no data available to estimate how many gross misdemeanors would result from this bill.

II.C – Expenditures

Court education, law table updates, minor coding revisions. These impacts would be managed within existing resources.