

FORMATTING NOTE:

In initiatives, legislative bills and other proposed measures, language that is to be deleted from current statutes is represented by a "strikethrough" character and language that is to be added is underlined. Because these special characters cannot be formatted in all Internet browsers, a different set of symbols is used for presenting these proposals on-line. The symbols are as follows:

- Text that is surrounded by (({- text here -})) is text that will be DELETED FROM the existing statute if the proposed measure is approved.
- Text that is surrounded by {+ text here +} is text that will be ADDED TO the existing statute if the proposed measure is approved.
- {+ NEW SECTION+} (found at the beginning of a section or paragraph) indicates that ALL of the text in that section will become law if the proposed measure is approved.

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INITIATIVE 188

I, Ralph Munro, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 188 to the Legislature is a true and correct copy as it was received by this office.

AN ACT Relating to protecting the marine environment and associated ecosystems through oil spill prevention, the protection, conservation, and enhancement of marine waters and of salmon habitat, and a ban on off-shore oil exploration and drilling; amending RCW 88.46.130, 82.23B.020, and 82.23B.030; adding new sections to chapter 90.-- RCW; adding new sections to chapter 43.21I RCW; adding a new section to chapter 43.143 RCW; adding new sections to chapter 84.34 RCW; adding a new section to chapter 90.56 RCW; adding a new chapter to Title 84 RCW; recodifying RCW 43.21A.705, 43.21A.710, 43.21A.715, and 43.21A.720; repealing RCW 88.46.920, 88.46.921, 88.46.922, 88.46.923, 88.46.924, 88.46.925, 88.46.926, and 88.46.927; creating new sections; making appropriations; providing a contingent effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

PART I. DECLARATION OF POLICY

{+ NEW SECTION. +} Sec. 1. PURPOSES AND GOALS. (1) The purpose of chapter . . . , Laws of 1997 (this act) is to protect the health of the state's marine waters and their contribution to economic vitality by restoring and maintaining:

- (a) Clean water;
- (b) Healthy, diverse, and sustainable native fish and wildlife populations; and
- (c) Sustainable and safe recreational, commercial, and traditional uses of the shellfish, fish, wildlife, and scenic resources of the marine waters of the state for present and future generations of Washington residents.

(2) This purpose shall be achieved by accomplishing the following goals:

- (a) Preventing spills of oil and other harmful substances;

(b) Protecting and restoring salmon and other fish and wildlife habitat;

(c) Protecting public and ecosystem health from exposure to toxic and disease-causing contamination in marine waters by controlling pollution and cleaning up contaminated sediments;

(d) Coordinating state and local programs, avoiding duplication, ensuring that existing laws are carried out, and strengthening a citizen board to direct and oversee marine waters protection plans and their implementation; and

(e) Banning offshore drilling for oil and gas.

{+ NEW SECTION. +} Sec. 2. DEFINITIONS. Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter . . . , Laws of 1997 (this act).

(1) "Puget Sound" means all marine waters in Puget Sound, the marine waters north to the Canadian border, including those portions of the Straits of Georgia and the Strait of Juan de Fuca south of the Canadian border extending westerly to Cape Flattery, and the watersheds flowing into these waters.

(2) "Grays Harbor" means all marine waters in Grays Harbor and the watersheds flowing into Grays Harbor.

(3) "Willapa Bay" means all marine waters in Willapa Bay and the watersheds flowing into Willapa Bay.

(4) "Lower Columbia river" means the portion of the Columbia river downstream from the Bonneville dam, and tributary watersheds within Washington state flowing into that portion of the Columbia river.

(5) "Marine waters" means all waters of the state under tidal influence, and the watersheds flowing into them, excluding the Columbia river and its watersheds upstream from the Bonneville dam.

PART II. OIL SPILL PREVENTION

Sec. 3. RCW 88.46.130 and 1991 c 200 s 426 are each amended to read as follows:

DISABLED VESSEL EMERGENCY RESPONSE SYSTEM. {+ (1) If the federal government has not established a disabled vessel emergency response system that meets the minimum requirements of subsection (2) of this section, the administrator of the office of marine safety shall establish a +}n emergency response system for the Strait of Juan de Fuca (({- shall be established -})) by July 1, (({- 1992 -})) {+ 1999 +}. In establishing the emergency response system, the administrator shall consider the recommendations of the regional marine safety committees. The administrator shall also consult with the province of British Columbia regarding its participation in the emergency response system.

{+ (2) The emergency response system shall provide timely emergency services to drifting or disabled vessels in the Strait of Juan de Fuca and adjacent coastal waters and be able to gain and maintain control of, and tow to safety, a drifting or disabled vessel of up to two hundred sixty-five thousand deadweight tons in severe winter weather and be able to provide initial oil spill response and fire extinguishing response capabilities.

(3) To implement the emergency response system required under subsection (2) of this section and to fund the capital and operational expenses of this system, the administrator may:

(a) Require by rule that all tank vessels entering the Strait of Juan de Fuca have an emergency response plan that meets the minimum requirements of subsection (2) of this section;

(b) receive and expend any federal funding available for this purpose; and

Participate with the province of British Columbia in providing a joint emergency response system. +}

{+ NEW SECTION. +} Sec. 4. PRESERVING THE INDEPENDENT MARINE OIL SPILL PREVENTION AGENCY. The following acts or parts of acts are each repealed:

- (1) RCW 88.46.920 and 1991 c 200 s 429;
- (2) RCW 88.46.921 and 1991 c 200 s 430;
- (3) RCW 88.46.922 and 1991 c 200 s 431;
- (4) RCW 88.46.923 and 1991 c 200 s 432;
- (5) RCW 88.46.924 and 1991 c 200 s 433;
- (6) RCW 88.46.925 and 1991 c 200 s 434;
- (7) RCW 88.46.926 and 1991 c 200 s 435; and
- (8) RCW 88.46.927 and 1993 c 281 s 67 & 1991 c 200 s 436.

{+ NEW SECTION. +} Sec. 5. A new section is added to chapter 43.21I RCW to read as follows:

TRANSFERS FROM DEPARTMENT OF ECOLOGY TO OFFICE OF MARINE SAFETY.

(1) All powers, duties, and functions of the department of ecology pertaining to the office of marine safety as it existed December 31, 1995, are transferred to the office of marine safety. All references to the director or the department of ecology in the Revised Code of Washington shall be construed to mean the administrator or the office of marine safety when referring to the functions transferred in this section.

(2)(a) All reports, documents, surveys, books, records, files, papers, or written material in the possession of the department of ecology pertaining to the powers, functions, and duties transferred shall be delivered to the custody of the office of marine safety. All cabinets, furniture, office equipment, motor vehicles, and other tangible property employed by the department of ecology in carrying out the powers, functions, and duties transferred shall be made available to the office of marine safety. All funds, credits, or other assets held in connection with the powers, functions, and duties transferred shall be assigned to the office of marine safety.

(b) Any appropriations made to the department of ecology for carrying out the powers, functions, and duties transferred shall, on the effective date of this section, be transferred and credited to the office of marine safety.

(c) Whenever any question arises as to the transfer of any personnel, funds, books, documents, records, papers, files, equipment, or other tangible property used or held in the exercise of the powers and the performance of the duties and functions transferred, the director of financial management shall make a determination as to the proper allocation and certify the same to the state agencies concerned.

(3) All employees of the department of ecology engaged in performing the powers, functions, and duties transferred are transferred to the jurisdiction of the office of marine safety. All employees classified under chapter 41.06 RCW, the state civil service law, are assigned to the office of marine safety to perform their usual duties upon the same terms as formerly, without any loss of rights, subject to any action that may be appropriate thereafter in accordance with the laws and rules governing state civil service.

(4) All rules and all pending business before the department of ecology pertaining to the powers, functions, and duties transferred shall be continued and acted upon by the office of marine safety. All

existing contracts and obligations shall remain in full force and shall be performed by the office of marine safety.

(5) The transfer of the powers, duties, functions, and personnel of the department of ecology shall not affect the validity of any act performed before the effective date of this section.

(6) If apportionments of budgeted funds are required because of the transfers directed by this section, the director of financial management shall certify the apportionments to the agencies affected, the state auditor, and the state treasurer. Each of these shall make the appropriate transfer and adjustments in funds and appropriation accounts and equipment records in accordance with the certification.

(7) Nothing contained in this section may be construed to alter any existing collective bargaining unit or the provisions of any existing collective bargaining agreement until the agreement has expired or until the bargaining unit has been modified by action of the personnel board as provided by law.

{+ NEW SECTION. +} Sec. 6. A new section is added to chapter 43.211 RCW to read as follows:

ADMINISTRATOR OF MARINE SAFETY. The executive head and appointing authority of the office shall be the administrator of marine safety. The administrator shall be appointed by, and serve at the pleasure of, the governor. The administrator shall be paid a salary to be fixed by the governor in accordance with RCW 43.03.040.

PART III. PERMANENT BAN ON OFF-SHORE DRILLING

{+ NEW SECTION. +} Sec. 7. A new section is added to chapter 43.143 RCW to read as follows:

PERMANENT BAN ON OFF-SHORE OIL DRILLING. There shall be no off-shore oil drilling, nor any leasing of Washington's tidal or submerged lands extending from mean high tide seaward twelve miles along the Washington coast from Cape Flattery south to Cape Disappointment, nor in Grays Harbor, Willapa Bay, or the Columbia river downstream from the Longview bridge, for purposes of oil or gas exploration, development, or production, until after the ability to do so has been submitted to, and approved by, a vote of the people of this state.

PART IV. CITIZEN OVERSIGHT FOR PROTECTION OF MARINE WATERS

{+ NEW SECTION. +} Sec. 8. STRENGTHENING THE EXISTING CITIZEN COUNCIL--SIMPLIFYING LINES OF RESPONSIBILITY AND ENSURING APPROPRIATE REPRESENTATION. (1)(a) The powers, duties, and functions of the Puget Sound action team are transferred to the Puget Sound council, hereby renamed the marine waters protection council. All references to the Puget Sound council and Puget Sound action team or Puget Sound water quality action team established by chapter 138, Laws of 1996, in the Revised Code of Washington shall be construed to mean the marine waters protection council.

(b) The membership of the marine waters protection council shall include all members of the Puget Sound council and four additional people appointed by the governor to allow for representation from the general public, commercial and recreational fishing interests, the shellfish industry, business, agriculture, the environmental community, Indian tribes, and counties and cities, and to ensure geographic diversity throughout Puget Sound and coastal communities in southwest Washington.

(c) The governor shall establish an action team of all agency

directors whose agencies are responsible for the implementation of marine waters protection plans, to propose to the council coordinated work plans and budgets to fully carry out the Puget Sound management plan and other marine waters protection plans. The action team and the staff established by chapter 138, Laws of 1996, shall implement the council's decisions and shall assist the council in fulfilling its functions and responsibilities. The chair of the council shall be appointed by the governor and shall also serve as the chair of the action team and the director of the staff.

(2) The marine waters protection council is accountable to the public for restoring and maintaining the health of Washington's marine waters, and shall prepare a biennial state of the estuaries report summarizing the results of scientific monitoring, evaluating progress toward achieving the purposes and goals of chapter ..., Laws of 1997 (this act), and identifying the specific steps necessary to correct problems and to accelerate progress. These specific steps shall be reflected in subsequent work plans and budgets.

(3) The council shall work with British Columbia and Oregon to develop and implement cross-border agreements and actions to protect and restore the health of shared marine waters.

(4) In cooperation with local jurisdictions and any existing marine waters protection efforts, the council shall carry out a marine waters monitoring program in Grays Harbor, Willapa Bay, and the lower Columbia river modeled after the Puget Sound ambient monitoring program.

{+ NEW SECTION. +} Sec. 9. CARRYING OUT MARINE WATERS PROTECTION PLANS. (1) The Puget Sound management plan and any other marine waters protection plans approved by the marine waters protection council shall be carried out and improved as necessary to meet the purposes and goals of chapter ..., Laws of 1997 (this act). State and local governmental entities identified in the plans shall carry out the tasks identified in the plans to the degree funding allows, shall carry out their activities in a manner consistent with the plans, and shall avoid actions detrimental to protecting the health of the marine waters of the state. To the greatest extent possible, the Puget Sound management plan and any other approved marine waters protection plans shall:

(a) Be incorporated by the department of ecology into the state coastal zone management program; and

(b) Be incorporated by local governments in comprehensive plans and development regulations adopted under chapter 36.70A RCW, in a format the local government deems appropriate.

(2) Local communities in areas other than Puget Sound may develop marine waters protection plans. Local governments in the Grays Harbor, Willapa Bay, and lower Columbia watersheds are eligible for technical assistance, grants, and other assistance from the marine waters protection council to develop and carry out marine waters protection plans when:

(a) Local governments work with interested citizens, affected businesses and industries, other local associations, and tribal governments to develop marine waters protection plans;

(b) Existing local water quality and land use plans and programs are included in or coordinated with the marine waters planning and implementation effort in order to avoid duplication; and

(c) Plans meet the guidelines established by the council to achieve the purposes and goals of chapter ..., Laws of 1997 (this act).

(3) Any governmental entity located in an area that has a marine waters protection plan may request assistance from the council to improve coordination, resolve disputes among agencies, or review agency

action or lack of action regarding implementing the plan or other activities affecting the health of marine waters.

PART V. SALMON HABITAT PROTECTION, CONSERVATION, AND ENHANCEMENT

{+ NEW SECTION. +} Sec. 10. A new section is added to chapter 84.34 RCW to read as follows:

PROPERTY TAX CREDIT WITH SALMON HABITAT COMPONENT. (1) The county legislative authority for each county bordering on Puget Sound shall adopt by January 1, 2000, an open space plan and public benefit rating system program component under RCW 84.34.055 that will provide for salmon habitat protection, conservation, and enhancement.

(2) Unless it specifically decides to the contrary, the county legislative authority for each county bordering on marine waters as defined in section 2 of this act shall adopt by January 1, 2000, an open space plan and salmon habitat program components as provided for in subsection (1) of this section.

(3) The legislative authorities of all other counties may adopt open space plans and salmon habitat program components as provided for in subsection (1) of this section.

{+ NEW SECTION. +} Sec. 11. A new section is added to chapter 84.34 RCW to read as follows:

OPEN SPACE SHALL INCLUDE SALMON HABITAT. "Open space land" as it is used in this chapter specifically includes salmon habitat.

{+ NEW SECTION. +} Sec. 12. PROPERTY TAX CREDIT FOR SALMON HABITAT ENHANCEMENT PROGRAM TO BE ADMINISTERED BY CONSERVATION DISTRICTS. (1)(a) Cooperative partnerships formed by governmental agencies and private landowners can provide needed improvement to and restoration of streams, rivers, and riparian areas;

(b) Improving and restoring the habitat of streams, rivers, and riparian areas will:

- (i) Benefit the aquatic and wildlife species in the state;
- (ii) Improve water quality for all water resource users;
- (iii) Reduce damage to property that often accompanies flooding;

and

- (iv) Potentially improve the availability of water for all users;

and

(c) Some salmonid stocks within the state of Washington have declined at an accelerated rate during the past few years and improving and restoring the habitat of streams, rivers, and riparian areas upon which spawning salmonid stocks depend for survival will help to reverse this decline.

(2) It is the intent of chapter ..., Laws of 1997 (this act) that a program be created to improve and restore the habitat of aquatic and wildlife species of streams, rivers, and riparian areas located on privately owned land and that owners of land abutting streams and rivers be allowed a credit against the state portion of property taxes levied on such land for expenditures made to improve, restore, rebuild, or rehabilitate the habitat of streams, rivers, and riparian areas.

(3) The Washington state conservation commission, consistent with recommendations received from the department of fish and wildlife, and after consultation with the department of revenue shall establish:

(a) The categories of improvements or restorations to the habitat of streams, rivers, and riparian areas that will qualify for the property tax credit under this section, which shall at a minimum include the practices listed in the 1995 Fish and Wildlife Priority

Habitat management Recommendations: RIPARIAN; and the categories of land abutting a stream, river, or riparian area that will qualify an owner of land for the property tax credit under this section, which shall at a minimum include:

(i) Land bordering streams that are critical to the recovery of anadromous fishery stocks listed as "critical" or "depressed" in the 1992 Washington State Salmon and Steelhead Stock Inventory published by the department of fisheries, the department of wildlife, and the Western Washington Treaty of Indian Tribes in March 1993; and

(ii) Land within a water shed that is listed as a priority in the Preliminary Priority Watersheds for Restoration and Conservation of Fish and Wildlife published by the Washington department of fish and wildlife and the department of natural resources in February 1995; and

(b) The methods by which a conservation district will develop and approve a conservation district management plan, in conjunction with owners of land abutting streams, rivers, or riparian areas, to improve or restore the stream, river, or riparian areas within the conservation district; and

(c) The methods by which conservation districts will provide a land owner with certification that they have made the necessary improvements and they are eligible to receive the property tax credit.

(d) The certification provided the landowner by the conservation district will be processed, and be applied as a monetary payment of the landowner's property taxes.

(4) If, after considering the recommendations of the department of fish and wildlife and the department of revenue, the Washington conservation commission determines that implementing legislation is desirable or necessary, they may delay the adoption of the rules required by subsection (3) for a period of not more than nine months, and submit to the intervening legislature proposed implementing legislation.

(a) The total amount of credits to be allowed for the purposes of this section shall not exceed three million dollars for the first fiscal year after the effective date of the legislation adopted under subsection (3) of this section, six million dollars for the following fiscal year, and twelve million dollars for each fiscal year thereafter; and

(b) The conservation commission shall keep current the total dollar amount of credits approved by local conservation districts for submission to county treasurers and shall suspend issuance of property tax credits when the annual limits are reached.

(5) Any portion of the state levy reduced as a result of this section shall be made whole from other state revenues. This section shall not result in the reduction in any manner of the amount of the state school levy for support of the common schools.

PART VI. FUNDING

{+ NEW SECTION. +} Sec. 13. MARINE WATERS PROTECTION PLAN IMPLEMENTATION SHALL BE FULLY FUNDED. (1) The legislature shall appropriate sufficient funds to ensure that marine waters protection plans and monitoring programs are fully implemented to achieve the purposes and goals of this act, however, such amounts shall not exceed twenty-five million dollars per year, adjusted for inflation.

(2) At least twenty-five percent of the water quality account shall be appropriated each biennium to the marine waters protection council for grants to local government entities to carry out marine waters protection plans.

(3) At least one and one-half million dollars of the water quality account, adjusted for inflation, shall be appropriated each biennium to the marine waters protection council to fund public involvement, education, and stewardship projects to be carried out by business and trade associations, local and tribal governments, conservation districts, community and environmental organizations, schools and school districts, and community colleges, colleges, and universities.

(4) At least three million dollars of the water quality account, adjusted for inflation, shall be appropriated each biennium to fund the technical assistance and oversight functions of the marine waters protection council. At least one million dollars shall be appropriated per biennium for the purposes of salmon and other habitat protection identified in marine waters protection plans.

(5) The marine waters protection account is created in the custody of the state treasurer. All receipts from any gifts, grants, and endowments, federal funds received to develop and implement marine waters protection plans, and any state funds appropriated to match such receipts shall be deposited into the account. Expenditures may be authorized only by the marine waters protection council and must be used for the purposes of this chapter. The account is subject to allotment procedures under chapter 43.88 RCW, but no appropriation is required for expenditures.

{+ NEW SECTION. +} Sec. 14. A new section is added to chapter 90.56 RCW to read as follows:

OIL SPILL PREVENTION ACCOUNT. The oil spill administration account created by RCW 90.56.510 is renamed the oil spill prevention account. All references to the oil spill administration account in the Revised Code of Washington shall be construed to mean the oil spill prevention account.

Sec. 15. RCW 82.23B.020 and 1995 c 399 s 214 are each amended to read as follows:

OIL SPILL PREVENTION AND RESPONSE TAXES. (1) An oil spill response tax is imposed on the privilege of receiving crude oil or petroleum products at a {+ facility as defined in RCW 88.46.010 from a pipeline or at a +} marine terminal within this state from a waterborne vessel or barge operating on the navigable waters of this state. The tax imposed in this section is levied upon the owner of the crude oil or petroleum products immediately after receipt of the same into the storage tanks of a {+ facility from a pipeline or of a +} marine terminal from a waterborne vessel or barge at the rate of (({- two -})) {+ one-half of one +} cent(({- s -})) per barrel of crude oil or petroleum product received.

(2) In addition to the tax imposed in subsection (1) of this section, an oil spill (({- administration -})) {+ prevention +} tax is imposed on the privilege of receiving crude oil or petroleum products at a {+ facility as defined in RCW 88.46.010 from a pipeline or at a +} marine terminal within this state from a waterborne vessel or barge operating on the navigable waters of this state. The tax imposed in this section is levied upon the owner of the crude oil or petroleum products immediately after receipt of the same into the storage tanks of a {+ facility from a pipeline or of a +} marine terminal from a waterborne vessel or barge at the rate of {+ not less than +} three cents {+ and not more than six and one-half cents +} per barrel of crude oil or petroleum product{+ , which rate shall be established by the department prior to each fiscal year at a level projected by the department to be sufficient to result in the deposit of six million

dollars, adjusted for inflation, into the oil spill prevention account which shall be available for expenditure during the next ensuing fiscal year. If the amount of revenue actually deposited in the oil spill prevention account is less than the amount projected, an amount equal to the difference between the amount projected and the amount received shall be transferred by the state treasurer from the oil spill response account to the oil spill prevention account. Revenue received in excess of the amount projected by the department shall be deposited in the oil spill response account +}.

(3) The taxes imposed by this chapter shall be collected by the {+ facility, or +} marine terminal operator from the taxpayer. If any person charged with collecting the taxes fails to bill the taxpayer for the taxes, or in the alternative has not notified the taxpayer in writing of the imposition of the taxes, or having collected the taxes, fails to pay them to the department in the manner prescribed by this chapter, whether such failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, he or she shall, nevertheless, be personally liable to the state for the amount of the taxes. Payment of the taxes by the owner to a {+ facility, or +} marine terminal operator shall relieve the owner from further liability for the taxes.

(4) Taxes collected under this chapter shall be held in trust until paid to the department. Any person collecting the taxes who appropriates or converts the taxes collected shall be guilty of a gross misdemeanor if the money required to be collected is not available for payment on the date payment is due. The taxes required by this chapter to be collected shall be stated separately from other charges made by the {+ facility, or +} marine terminal operator in any invoice or other statement of account provided to the taxpayer.

(5) If a taxpayer fails to pay the taxes imposed by this chapter to the person charged with collection of the taxes and the person charged with collection fails to pay the taxes to the department, the department may, in its discretion, proceed directly against the taxpayer for collection of the taxes.

(6) The taxes shall be due from the {+ facility, or +} marine terminal operator, along with reports and returns on forms prescribed by the department, within twenty-five days after the end of the month in which the taxable activity occurs.

(7) The amount of taxes, until paid by the taxpayer to the {+ facility, or +} marine terminal operator or to the department, shall constitute a debt from the taxpayer to the {+ facility, or +} marine terminal operator. Any person required to collect the taxes under this chapter who, with intent to violate the provisions of this chapter, fails or refuses to do so as required and any taxpayer who refuses to pay any taxes due under this chapter, shall be guilty of a misdemeanor as provided in chapter 9A.20 RCW.

(8) Upon prior approval of the department, the taxpayer may pay the taxes imposed by this chapter directly to the department. The department shall give its approval for direct payment under this section whenever it appears, in the department's judgment, that direct payment will enhance the administration of the taxes imposed under this chapter. The department shall provide by rule for the issuance of a direct payment certificate to any taxpayer qualifying for direct payment of the taxes. Good faith acceptance of a direct payment certificate by a {+ facility, or +} terminal operator shall relieve the {+ facility, or +} marine terminal operator from any liability for the collection or payment of the taxes imposed under this chapter.

(9) All receipts from the tax imposed in subsection (1) of this

section shall be deposited into the state oil spill response account. All receipts from the tax imposed in subsection (2) of this section shall be deposited into the oil spill (({- administration -})) {+ prevention +} account.

(10) Within forty-five days after the end of each calendar quarter, the office of financial management shall determine the balance of the oil spill response account as of the last day of that calendar quarter. Balance determinations by the office of financial management under this section are final and shall not be used to challenge the validity of any tax imposed under this chapter. The office of financial management shall promptly notify the departments of revenue and ecology {+ and the office marine safety +} of the account balance once a determination is made. For each subsequent calendar quarter, the tax imposed by subsection (1) of this section shall be imposed during the entire calendar quarter unless:

(a) Tax was imposed under subsection (1) of this section during the immediately preceding calendar quarter, and the most recent quarterly balance is more than twenty-five million dollars; or

(b) Tax was not imposed under subsection (1) of this section during the immediately preceding calendar quarter, and the most recent quarterly balance is more than fifteen million dollars.

(({- (11) The office of marine safety, the department of revenue, and the department of community, trade, and economic development shall study tax credits for taxpayers employing vessels with the best achievable technology and the best available protection to reduce the risk of oil spills to the navigable waters of the state and submit the study to the appropriate standing committees of the legislature by December 1, 1992. -}))

Sec. 16. RCW 82.23B.030 and 1992 c 73 s 9 are each amended to read as follows:

APPLICABILITY OF OIL SPILL PREVENTION AND RESPONSE TAXES. The taxes imposed under this chapter shall only apply to the first receipt of crude oil or petroleum products at a {+ facility as defined in RCW 88.46.010 or +} marine terminal in this state and not to the later transporting and subsequent receipt of the same oil or petroleum product, whether in the form originally received at a {+ facility or +} marine terminal in this state or after refining or other processing.

PART VII. MISCELLANEOUS

{+ NEW SECTION. +} Sec. 17. SHORT TITLE. This act shall be known and cited as the marine waters and salmon habitat protection act.

{+ NEW SECTION. +} Sec. 18. PART HEADINGS AND CAPTIONS NOT LAW. Part headings and captions used in this act do not constitute any part of the law.

{+ NEW SECTION. +} Sec. 19. CONSTRUCTION. The provisions of this act are to be liberally construed to protect the marine environment and to effectuate the policies and purposes of this act. In the event of conflict between the provisions of this act and any other act, the provisions of this act shall govern.

{+ NEW SECTION. +} Sec. 20. RCW 43.21A.705, 43.21A.710, 43.21A.715, and 43.21A.720 are each recodified in chapter 43.21I RCW.

{+ NEW SECTION. +} Sec. 21. Sections 1, 2, 9 through 11, and 15

of this act shall be added to the chapter in Title 90 RCW created by section 16, chapter 138, Laws of 1996.

{+ NEW SECTION. +} Sec. 22. Section 14 of this act shall constitute a new chapter in Title 84 RCW.

{+ NEW SECTION. +} Sec. 23. EFFECTIVE DATE. If this act is passed by the legislature by June 30, 1997, this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1997.

{+ NEW SECTION. +} Sec. 24. SEVERABILITY. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

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