

Multiple Agency Fiscal Note Summary

Bill Number: 1371 HB	Title: Freight railroad infra.
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Estimated Cash Receipts

Agency Name	2023-25			2025-27			2027-29		
	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total
Department of Revenue	(358,000)	(358,000)	(358,000)	(819,000)	(819,000)	(819,000)	(873,000)	(873,000)	(873,000)
Total \$	(358,000)	(358,000)	(358,000)	(819,000)	(819,000)	(819,000)	(873,000)	(873,000)	(873,000)

Agency Name	2023-25		2025-27		2027-29	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI						
Local Gov. Other	Fiscal note not available					
Local Gov. Total						

Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Joint Legislative Audit and Review Committee	.1	26,700	26,700	26,700	.0	13,400	13,400	13,400	.0	13,400	13,400	13,400
Department of Revenue	2.0	813,700	813,700	813,700	.6	115,200	115,200	115,200	.6	115,200	115,200	115,200
Total \$	2.1	840,400	840,400	840,400	0.6	128,600	128,600	128,600	0.6	128,600	128,600	128,600

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	Fiscal note not available								
Local Gov. Total									

Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Joint Legislative Audit and Review Committee	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Total \$	0.0	0	0	0.0	0	0	0.0	0	0

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	Fiscal note not available								
Local Gov. Total									

Estimated Capital Budget Breakout

Prepared by: Cheri Keller, OFM	Phone: (360) 584-2207	Date Published: Preliminary
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Individual State Agency Fiscal Note

Bill Number: 1371 HB	Title: Freight railroad infra.	Agency: 014-Joint Legislative Audit and Review Committee
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.1	0.0	0.1	0.0	0.0
Account					
General Fund-State 001-1	20,000	6,700	26,700	13,400	13,400
Total \$	20,000	6,700	26,700	13,400	13,400

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

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.
- Requires new rule making, complete Part V.

Legislative Contact: Kristina King	Phone: 360-786-7190	Date: 01/20/2023
Agency Preparation: Zack Freeman	Phone: 360-786-5179	Date: 01/25/2023
Agency Approval: Eric Thomas	Phone: 360 786-5182	Date: 01/25/2023
OFM Review: Gaius Horton	Phone: (360) 819-3112	Date: 01/25/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

The bill creates several new tax preferences to incentivize investments in Washington's regional and short line freight rail infrastructure.

Eligibility

The bill defines eligible taxpayers as follows:

- Any Class II and Class III railroads, as classified by the Surface Transportation Board (STB), as in effect January 1, 2023.
- Any railroad owned by a port, city, or county in Washington.
- Any owner or lessee of rail siding, industrial spur, or industry track located on or adjacent to a class II or class III railroad in Washington.

STB railroad classifications are based on the carrier's annual operating revenues. STB's latest classifications from 2021 are as follows:

- Class I > \$943.9M
- \$943.9M > Class II > \$42.4M
- Class III < \$42.4M

Eligible taxpayers, therefore, must have annual operating revenues of less than \$943.9 million.

Section 3 creates a new non-refundable B&O tax credit equal to:

- a) 50% of the qualified short line railroad maintenance expenditures. The credit may not exceed \$5,000 multiplied by the number of miles of railroad track owned or leased in the state by the eligible taxpayer at the close of the year.
- b) 100% of the new rail development expenditures. Credit for new rail expenditures may not exceed \$2 million for each new rail development project.
- c) 100% of the qualified railroad modernization and rehabilitation expenditures.

Expenditures not used to earn a credit on one fiscal year may be carried forward for no more than five years. New credits may not be issued after June 30, 2034.

Section 4 provides a B&O tax credit to any owner or operator of a Class I railroad that transfers materials removed from use on the main railroad line to be installed on tracks used by an eligible taxpayer (i.e., Class II or Class III railroads). A company that recycles railroad materials and transfers them to an eligible taxpayer may also claim this credit. Eligible materials include but are not limited to railroad rail, ties, tie plates, joint bars, fasters, switches, and ballast. The credit is equal to the fair market value of the donated materials used for track maintenance, expansion, or modernization.

Sections 5 & 6 create sales and use tax exemptions on materials required for railroad track maintenance sold to eligible taxpayers.

Sections 7 and 8 extend the same credits and criteria provided in Sections 3 and 4 to eligible railroads subject to the public utility tax (PUT).

Section 9 is the tax preference performance statement.

- The tax preferences in HB 1371 are intended to promote economic development throughout Washington.
- The Legislature's specific public policy objective is to encourage and expand economic development by incentivizing investment in Washington's railroad infrastructure.
- The Legislature intends to extend the expiration date of the tax preferences if a review finds that the freight rail system in

the state has been maintained or improved.

When conducting its review JLARC should consider the following measures:

- Total miles capable of transporting 286,000-pound railcars.
- The number of miles of track rehabilitated to 90-pound rail or greater.
- The number of ties replaced.
- The amount of ballast replaced.
- The number of bridges returned from out of service or able to operate heavier loaded equipment.
- The number of switches installed.
- Any related safety benefits of addressing at-grade crossings.
- The number of rail cars from increased economic activity.
- Any improvement in federal railroad administration track classification designation up to and including class II track and the ability to operate at greater speeds.
- The amount of steel or ties deemed obsolete by a class I railroad, as defined in section 2 of this act, that are reused by a class II or class III railroad, as defined in section 5 of this act, within Washington.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

JLARC staff would work with the Department of Revenue and the Washington State Department of Transportation immediately after passage of the bill to ensure project contacts are established and data necessary for JLARC staff’s future evaluation needs are identified and collected.

JLARC staff would likely review this preference in 2032, beginning work in 2031, outside of the range of this fiscal note. Costs associated with the review are therefore not included in this fiscal note, which reflects only the costs associated with establishing data collection and other work to prepare for the future review of the preference.

This tax preference review may require additional resources. The audit will be conducted and presented to JLARC consistent with the processes used for other tax preference reviews. Based on all tax preference legislation that is passed, JLARC may subsequently determine that it can absorb the costs for this proposed bill in its base budget, if the workload of other enacted tax preference legislation does not exceed current staffing. JLARC will assess all of the tax preference reviews mandated in the 2023 legislative session.

This audit will require an estimated 2 audit months.

JLARC Audit Months: JLARC calculates its staff resources in "Audit Months" to estimate the time and effort to undertake and complete its studies. An "Audit Month" reflects a JLARC analyst’s time for a month, together with related administrative, support, and goods/services costs. JLARC’s anticipated 2021-23 costs are calculated at approximately \$22,100 per audit month.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
001-1	General Fund	State	20,000	6,700	26,700	13,400	13,400
Total \$			20,000	6,700	26,700	13,400	13,400

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.1		0.1		
A-Salaries and Wages	12,900	4,300	17,200	8,600	8,600
B-Employee Benefits	4,100	1,400	5,500	2,800	2,800
C-Professional Service Contracts					
E-Goods and Other Services	2,700	900	3,600	1,800	1,800
G-Travel	300	100	400	200	200
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	20,000	6,700	26,700	13,400	13,400

III. C - Operating FTE Detail: *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
Research Analyst	126,694	0.1		0.1		
Support staff	89,671					
Total FTEs		0.1		0.1		0.0

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Department of Revenue Fiscal Note

Bill Number: 1371 HB	Title: Freight railroad infra.	Agency: 140-Department of Revenue
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

Account	FY 2024	FY 2025	2023-25	2025-27	2027-29
GF-STATE-State 01 - Taxes 01 - Retail Sales Tax		(218,000)	(218,000)	(500,000)	(535,000)
GF-STATE-State 01 - Taxes 05 - Bus and Occup Tax		(52,000)	(52,000)	(121,000)	(131,000)
GF-STATE-State 01 - Taxes 35 - Public Utilities Tax		(88,000)	(88,000)	(198,000)	(207,000)
Total \$		(358,000)	(358,000)	(819,000)	(873,000)

Estimated Expenditures from:

Account	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	2.7	1.2	2.0	0.6	0.6
GF-STATE-State 001-1	689,100	124,600	813,700	115,200	115,200
Total \$	689,100	124,600	813,700	115,200	115,200

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

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.
- Requires new rule making, complete Part V.

Legislative Contact: Kristina King	Phone: 60-786-7190	Date: 01/20/2023
Agency Preparation: Beth Leech	Phone: 60-534-1513	Date: 01/30/2023
Agency Approval: Valerie Torres	Phone: 60-534-1521	Date: 01/30/2023
OFM Review: Cheri Keller	Phone: (360) 584-2207	Date: 01/30/2023

Request # 1371-1-1

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

CURRENT LAW:

Railroads pay public utility (PU) tax as public service businesses that engage in transportation in lieu of the business and occupation (B&O) tax. Railroads also pay retail sales and use tax to purchase materials required for track maintenance.

PROPOSAL:

BUSINESS AND OCCUPATION TAX EXEMPTION (section 2):

B&O tax does not apply to the value of products, or the gross receipts of sales, derived by class I railroads for materials required for railroad track maintenance.

This section expires June 30, 2034.

BUSINESS AND OCCUPATION TAX CREDIT FOR SHORT LINE RAILROADS (section 3):

This section provides a B&O tax credit to qualified short line railroads for qualified expenditures made by an eligible taxpayer. Expenditures not used to earn a credit in one fiscal year may be carried forward for five additional years.

Qualified expenditures may be used to generate a credit for the following amounts:

- Maintenance not to exceed \$5,000 times the number of miles of railroad track owned or leased in the state. The credit allowed for this type of expenditure is 50%.
- New rail development not to exceed \$2 million for each new project per taxpayer. The credit allowed for this type of expenditure is 100%.
- Modernization and rehabilitation to upgrade rail, switches, tracks, and bridges. The credit allowed for this type of expenditure is 100%.

The B&O tax credit may be transferred to any person subject to B&O tax. Unused credits could subsequently be transferred to any person subject to B&O tax. No new credits may be issued after June 30, 2034, except those carried forward from prior years.

An eligible taxpayer is any railroad subject to B&O tax and classified by the United States surface transportation board as a class II or class III railroad, any railroad owned by a Port, City, or County in the state, or any owner or lessee of rail siding located on or adjacent to a class II or class III railroad in the state.

This section expires June 30, 2039.

BUSINESS AND OCCUPATION TAX CREDIT FOR RAILROAD OWNERS OR OPERATORS (section 4):

This section provides a B&O tax credit for an owner or operator of a class I railroad or the owner of a company who recycles railroad materials. The credit is equal to the fair market value of railroad equipment or materials:

- That are part of the rail infrastructure the class I railroad owner or operator removed from use on the main railroad line and has installed on tracks used by class II or III railroads, or
- That the recycler transfers to an eligible taxpayer to install on tracks used by the class II or III railroads.

The B&O tax credit may be transferred to any person subject to B&O tax. Unused credits could subsequently be transferred to any person subject to B&O tax. No new credits may be issued after June 30, 2034, except those carried forward from prior years.

This section expires June 30, 2039.

RETAIL SALES AND USE TAX EXEMPTION (sections 5 and 6):

These sections exempt the sales of materials required for track maintenance to owners and operators of class II or class II railroads, any railroad owned by a Port, City, or County in the state, or any owner or lessee of rail siding, industrial spur, or industry track located on or adjacent to the railroad from retail sales and use tax.

Materials required for track maintenance are defined as rails, ties, fasteners, switches, ballast, subgrade, roadbed, bridges, industrial leads, sidings, signs, safety barriers, crossing signals and gates, and track.

These sections expire June 30, 2034.

PUBLIC UTILITY TAX CREDIT FOR SHORT LINE RAILROADS (section 7):

This section provides a PU tax credit to qualified short line railroads for qualified expenditures made by an eligible taxpayer. Expenditures not used to earn a credit in one fiscal year may be carried forward for five additional years.

Qualified expenditures may be used to generate a credit for the following amounts:

- Maintenance not to exceed \$5,000 times the number of miles of railroad track owned or leased in the state. The credit allowed for this type of expenditure is 50%.
- New rail development not to exceed \$2 million for each new project per taxpayer. The credit allowed for this type of expenditure is 100%.
- Modernization and rehabilitation to upgrade rail, switches, tracks, and bridges. The credit allowed for this type of expenditure is 100%.

The PU tax credit may be transferred to any person subject to PU tax. Unused credits could subsequently be transferred to any person subject to PU tax. No new credits may be issued after June 30, 2034, except those carried forward from prior years.

An eligible taxpayer is any railroad subject to PU tax and classified by the United States surface transportation board as a class II or class III railroad, any railroad owned by a Port, City, or County in the state, or any owner or lessee of rail siding located on or adjacent to a class II or class III railroad in the state.

This section expires June 30, 2039.

PUBLIC UTILITY TAX CREDIT FOR RAILROAD OWNERS OR OPERATORS (section 8):

This section provides a PU tax credit for an owner or operator of a class I railroad or the owner of a company who recycles railroad materials. The credit is equal to the fair market value of railroad equipment or materials:

- That are part of the rail infrastructure the class I railroad owner or operator removed from use on the main railroad line and has installed on tracks used by class II or III railroads, or
- That the recycler transfers to an eligible taxpayer to be installed on tracks used by the Class II or III railroads.

The PU tax credit may be transferred to any person subject to PU tax. Unused credits could subsequently be transferred to any person subject to PU tax. No new credits may be issued after June 30, 2034, except those carried forward from prior

years.

This section expires June 30, 2039.

EFFECTIVE DATE:

This bill takes effect on January 1, 2024; however, due to the extensive programming required to create multiple tax credits, a credit application process, and two deductions, the department is unable to implement the bill until July 1, 2024.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

ASSUMPTIONS:

- Class II and III railroads spend approximately 29% of revenue to maintain their infrastructure.
- Labor is 50% of the cost of maintenance, reconstruction, or replacement of railroad infrastructure.
- There are 12 Class III railroads that may qualify for the credits and exemptions in this proposal.
- The impacts from sections 2, 4, and 8 are confidential and not included in the table above, as they impact fewer than three taxpayers. However, the negative revenue impact from these sections is substantial.
- Public utility tax growth mirrors the growth rate in the Economic and Revenue Forecast Council (ERFC) November 2022 forecast.
- Business and occupation tax growth mirrors the growth rate in the ERFC November 2022 forecast.
- Sales tax growth mirrors the growth rate in the ERFC November 2022 forecast.
- The average local sales tax rate is 2.92%.
- This estimate assumes a July 1, 2024, implementation date, impacting eleven months of cash collections in fiscal year 2025.

DATA SOURCES:

- U.S. Surface Transportation Board
- TrainWeb.com
- American Society of Civil Engineers, Infrastructure Report Card
- U.S. Department of Transportation, Federal Railroad Administration
- Department of Transportation, Washington State Rail Plan 2019-2040
- Economic and Revenue Forecast Council, November 2022 forecast
- Department of Revenue, excise tax returns

REVENUE ESTIMATES

This bill decreases state revenues by an estimated \$358,000 in the 11 months of impacted collections in fiscal year 2025, and by \$403,000 in fiscal year 2026, the first full year of impacted collections.

This bill also decreases local revenues by an estimated \$98,000 in the 11 months of impacted collections in fiscal year 2025, and by \$110,000 in fiscal year 2026, the first full year of impacted collections.

TOTAL REVENUE IMPACT:

State Government (cash basis, \$000):	
FY 2024 -	\$ 0
FY 2025 -	(\$ 358)
FY 2026 -	(\$ 403)
FY 2027 -	(\$ 416)
FY 2028 -	(\$ 429)

FY 2029 - (\$ 444)

Local Government, if applicable (cash basis, \$000):

FY 2024 - \$ 0
FY 2025 - (\$ 98)
FY 2026 - (\$ 110)
FY 2027 - (\$ 114)
FY 2028 - (\$ 118)
FY 2029 - (\$ 122)

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

ASSUMPTIONS:

- This bill affects approximately 20 taxpayers.
- The annual tax performance report is not required. The tax preference performance statement (section 9) of this bill lists the purpose as a general purpose (82.32.808(2)(f)).
- Implementation date is July 1, 2024.

FIRST YEAR COSTS:

The department will incur total costs of \$689,100 in fiscal year 2024. These costs include:

Labor Costs – Time and effort equate to 2.7 FTEs.

- Adopt one new administrative rule.
 - Set up, program and test computer systems for multiple new credits. This includes a new credit ID and associated return processing and system indicator codes, a new e-file worksheet, and modifications to reports and data files.
 - Gathering requirements, implementation meetings, documentation, and testing of system changes due to new credit.
 - Assist taxpayers with reporting questions and respond to inquiries via email, web message, and paper correspondence.
 - Create a Special Notice and identify publications and information the department may need to create or update on the department's website.

Object Costs - \$363,000.

- Computer system changes, including contract programming.

SECOND YEAR COSTS:

The department will incur total costs of \$124,600 in fiscal year 2025. These costs include:

Labor Costs – Time and effort equate to 1.23 FTEs.

- Adopt one new administrative rule.
- Continued computer system testing, monitoring, and maintenance.
 - Process returns verify credits taken and all associated work items, including issuing assessments for return errors and underpayments.

ONGOING COSTS:

Ongoing costs for the 2026-27 biennium equal \$115,200 and include similar activities described in the second-year costs. Time and effort equate to 0.6 FTEs.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	2.7	1.2	2.0	0.6	0.6
A-Salaries and Wages	199,600	80,600	280,200	74,000	74,000
B-Employee Benefits	65,800	26,500	92,300	24,400	24,400
C-Professional Service Contracts	363,000		363,000		
E-Goods and Other Services	41,200	13,300	54,500	13,000	13,000
G-Travel	400		400		
J-Capital Outlays	19,100	4,200	23,300	3,800	3,800
Total \$	\$689,100	\$124,600	\$813,700	\$115,200	\$115,200

III. B - Detail: FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
EMS BAND 4	126,619		0.0	0.0		
EMS BAND 5	147,919		0.0	0.0		
EXCISE TAX EX 3	61,632	0.8	0.8	0.8	0.6	0.6
IT SYS ADM-JOURNEY	92,844	0.5		0.3		
MGMT ANALYST4	73,260	1.0	0.3	0.7		
MGMT ANALYST5	80,952	0.1		0.1		
TAX POLICY SP 2	75,120	0.3	0.0	0.2		
TAX POLICY SP 3	85,020		0.1	0.0		
TAX POLICY SP 4	91,524		0.0	0.0		
WMS BAND 3	107,685		0.0	0.0		
Total FTEs		2.7	1.2	2.0	0.6	0.6

III. C - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Should this legislation become law, the department will use the standard process to adopt WAC 458-20-NEW, titled: "New rule on railroad exemptions and credits." Persons affected by this rulemaking would include certain railroads.

Request # 1371-1-1