

Multiple Agency Fiscal Note Summary

Bill Number: 2393 HB	Title: Unleaded aircraft fuel/tax
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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	(900,000)	(900,000)	(1,017,000)	(5,200,000)	(5,200,000)	(5,818,000)	(9,800,000)	(9,800,000)	(10,941,000)
Department of Licensing	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Total \$	(900,000)	(900,000)	(1,017,000)	(5,200,000)	(5,200,000)	(5,818,000)	(9,800,000)	(9,800,000)	(10,941,000)

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		(368,280)		(2,373,030)		(4,415,400)
Local Gov. Total		(368,280)		(2,373,030)		(4,415,400)

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	.0	0	0	9,600	.0	0	0	12,000	.3	0	0	100,300
Department of Revenue	.3	79,400	79,400	79,400	.0	0	0	0	.0	0	0	0
Department of Licensing	.0	0	0	60,000	.0	0	0	0	.0	0	0	0
Department of Transportation	.0	0	0	0	.0	0	0	0	.0	0	0	0
Total \$	0.3	79,400	79,400	149,000	0.0	0	0	12,000	0.3	0	0	100,300

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
Department of Licensing	.0	0	0	.0	0	0	.0	0	0
Department of Transportation	.0	0	0	.0	0	0	.0	0	0
Total \$	0.0	0	0	0.0	0	0	0.0	0	0

Estimated Capital Budget Breakout

Prepared by: Amy Hatfield, OFM	Phone: (360) 280-7584	Date Published: Revised 1/25/2024
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Individual State Agency Fiscal Note

Bill Number: 2393 HB	Title: Unleaded aircraft fuel/tax	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	0.0	0.0	0.0	0.0	0.3
Account					
Performance Audits of Government Account-State 553-1	2,400	7,200	9,600	12,000	100,300
Total \$	2,400	7,200	9,600	12,000	100,300

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: Beth Redfield	Phone: 360-786-7140	Date: 01/15/2024
Agency Preparation: Dana Lynn	Phone: 360-786-5177	Date: 01/19/2024
Agency Approval: Eric Thomas	Phone: 360 786-5182	Date: 01/19/2024
OFM Review: Gaius Horton	Phone: (360) 819-3112	Date: 01/22/2024

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.

This bill creates several new tax exemptions for unleaded aircraft fuel under: aircraft fuel excise tax (RCW 82.42.030(11)); sales and use taxes (new sections under chapters 82.08 and 82.12 RCW); hazardous substance tax (RCW 82.21.040(6)); petroleum products tax (RCW 82.23A.030(8)); and oil spill response tax (new section under chapter 82.23B RCW).

The bill takes effect July 1, 2024. Most of the preferences are set to expire on January 1, 2031.

TAX PREFERENCE PERFORMANCE STATEMENT DETAILS

Section 9 is a tax preference performance statement, categorizing the preferences as intended to induce a certain designated behavior by taxpayers, as indicated in RCW 82.32.808(2)(a). The Legislature's specific public policy objective is to:

- Incentivize use of alternative 100 octane unleaded aircraft fuel by the aviation community.
- Increase availability of unleaded aircraft fuel in the marketplace.

The Legislature intends to incentivize adoption, use, and availability of unleaded aircraft fuel in order to facilitate phase out of 100LL aircraft fuel in Washington.

The Legislature intends to extend the January 1, 2031, expiration date of the preferences if a review finds that:

- Aircraft operators or pilots of piston powered aircraft are transitioning from using leaded aircraft fuel to using unleaded aircraft fuel.
- Unleaded aircraft fuel is available for purchase at an increasing number of airports across the state.
- Lead emissions from aircraft engines has decreased within the state.

To obtain the data necessary for its review, JLARC staff is directed to refer to reports or data from the Environmental Protection Agency, the Federal Aviation Administration, the Eliminate Aviation Gasoline Lead Emissions Initiative Partnership, the Departments of Revenue and Ecology, and other involved federal, state, and local agencies or stakeholder groups. Additional resource may include data from individual aircraft fuel distributors, airports, pilots, aircraft operators, and other data sources, as identified.

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 will work with the Environmental Protection Agency, the Federal Aviation Administration, the Departments of Revenue and Ecology, and other appropriate federal, state, and local agencies, as well as stakeholder groups, immediately after passage of the bill to ensure project contacts are established and any other necessary data for JLARC staff's future evaluation needs are identified and collected. Staff would work with those same agencies and organizations when conducting its review.

The expenditure detail reflects work conducted to prepare for and conduct a review of the preferences. The preliminary review will be presented to the Legislature in July 2028. Work for this review will begin in June 2027 and continue through

the end of 2028.

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 2024 legislative session.

This audit will require an estimated 5 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 2023-25 costs are calculated at approximately \$23,900 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
553-1	Performance Audits of Government Account	State	2,400	7,200	9,600	12,000	100,300
Total \$			2,400	7,200	9,600	12,000	100,300

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years					0.3
A-Salaries and Wages	1,600	4,700	6,300	7,800	65,200
B-Employee Benefits	500	1,500	2,000	2,500	20,600
C-Professional Service Contracts					
E-Goods and Other Services	300	900	1,200	1,600	13,200
G-Travel		100	100	100	1,300
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 \$	2,400	7,200	9,600	12,000	100,300

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	131,064					0.2
Support staff	110,856					0.1
Total FTEs						0.3

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: 2393 HB	Title: Unleaded aircraft fuel/tax	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		(900,000)	(900,000)	(5,200,000)	(9,800,000)
State Oil Spill Prevention Account-State 01 - Taxes 70 - Other Taxes		(2,000)	(2,000)	(12,000)	(20,000)
State Oil Spill Response Account-State 01 - Taxes 70 - Other Taxes		(1,000)	(1,000)	(3,000)	(5,000)
Model Toxics Control Capital Account-State 01 - Taxes 12 - Hazardous Substnc Tx		(19,000)	(19,000)	(104,000)	(191,000)
Model Toxics Control Operating Account-State 01 - Taxes 12 - Hazardous Substnc Tx		(45,000)	(45,000)	(248,000)	(458,000)
Model Toxics Control Stormwater Account-State 01 - Taxes 12 - Hazardous Substnc Tx		(11,000)	(11,000)	(62,000)	(114,000)
Pollution Liability Reinsurance Program Trust Account-State 01 - Taxes 41 - Petroleum Prods Tax		(38,000)	(38,000)	(181,000)	(337,000)
Performance Audits of Government Account-State 01 - Taxes 01 - Retail Sales Tax		(1,000)	(1,000)	(8,000)	(16,000)
Total \$		(1,017,000)	(1,017,000)	(5,818,000)	(10,941,000)

Estimated Expenditures from:

Account	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.1	0.5	0.3		
GF-STATE-State 001-1	19,900	59,500	79,400		
Total \$	19,900	59,500	79,400		

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:	Beth Redfield	Phone: (360) 786-7140	Date: 01/15/2024
Agency Preparation:	Anna Yamada	Phone: (360) 534-1519	Date: 01/25/2024
Agency Approval:	Valerie Torres	Phone: (360) 534-1521	Date: 01/25/2024
OFM Review:	Amy Hatfield	Phone: (360) 280-7584	Date: 01/25/2024

Request # 2393-2-2

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.

Note: This fiscal note reflects a revision to the revenue impact, and replaces fiscal note number 2393-1.

CURRENT LAW:

Various taxes apply to aviation gasoline, from when the crude oil is brought into Washington to be refined to when it is sold to or used by a consumer.

The following taxes apply to aviation fuels:

- Aircraft fuel tax
- State business and occupation (B&O) tax
- Sales and use taxes
- Hazardous substance tax (HST)
- Petroleum products tax (PPT)
- Oil spill response tax and oil spill response administrative tax (oil spill taxes)

The Department of Revenue (department) administers all of these except aircraft fuel tax, which the Department of Licensing administers.

Both crude oil and petroleum products refined from crude oil, like aviation gasoline, are hazardous substances. The first possessor of a hazardous substance in Washington pays HST, the oil spill taxes, and PPT. These taxes also apply to the first possessor of a newly created petroleum product, such as when crude oil is refined into aviation gasoline in Washington.

OIL SPILL TAXES:

Both oil spill taxes apply when a marine terminal or bulk oil terminal receives fuel. The tax rate is 1 cent per 42-gallon barrel for the oil spill response tax and 4 cents per 42-gallon barrel for the oil spill administration tax.

The oil spill response tax turns on and off based on the fund balance. When a quarterly fund balance in the oil spill response account falls below \$8 million, the oil spill response tax is imposed. Once the account balance exceeds \$9 million, the tax will be turned off until the account balance dips below \$8 million. The oil spill administration tax, on the other hand, does not turn off, and it is always imposed.

HAZARDOUS SUBSTANCE TAX AND PETROLEUM PRODUCTS TAX:

Aviation gasoline is a petroleum product refined from crude oil, so the first possessor in Washington pays both HST and PPT. Usually, this first possessor is an importer, manufacturer, or blender. The HST tax rate for petroleum products, including aviation gasoline, is \$1.40 per 42-gallon barrel for fiscal year 2024. The PPT rate is 0.3% of wholesale value.

PPT turns on and off based on the pollution liability insurance fund balance. PPT is imposed when the quarterly fund balance falls below \$15 million. The tax turns back off once the fund balance exceeds \$30 million.

A credit exists for both HST and PPT for fuel taken out of the state in the fuel tanks of an airplane. In these cases, Washington only taxes the fuel used in Washington.

AIRCRAFT FUEL TAX:

A distributor buying aviation gasoline from a refinery or at a bulk terminal pays an aircraft fuel tax of 18 cents per gallon. The Department of Licensing administers this tax.

There are multiple exemptions to aircraft fuel tax. Fuel is exempt when it is:

- Exported out of the state or in transit during interstate or foreign commerce.
- Delivered directly into the aircraft fuel tank or equipment of an air carrier with a certificate or a local service commuter.
- Sold to emergency medical air transport entities, the U.S. government, and a licensed aircraft fuel distributor.
- Delivered into the bulk storage tank of a certified user.
- Used in the operation of aircraft for testing or experimental purposes or when such operation is for training of crews of certified air carriers in the state.

SALES AND USE TAXES:

A purchaser or consumer of aviation fuel pays state and local sales or use taxes.

PROPOSAL:

The bill supports an initiative to eliminate aviation gasoline lead emissions and incentivize the widespread adoption of lead-free aviation fuel by providing various excise tax exemptions for businesses and consumers. It defines “unleaded aircraft fuel” as specialized 100-octane fuel used to power piston engine aircraft that does not contain tetraethyl lead.

The bill creates an exemption from the following taxes on qualifying unleaded aircraft fuel activities:

- Aircraft fuel tax
- Sales and use taxes
- Hazardous substance tax
- Oil spill administration and response taxes
- Petroleum products tax

These exemptions expire January 1, 2031, except for PPT, which expires July 1, 2030.

The proposal creates new tax preferences and requires the Joint Legislative Audit and Review Committee to review and report the effectiveness of the tax preferences.

EFFECTIVE DATE

This bill takes effect on 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

- Unleaded aircraft fuel will become available for consumption in Washington by July 1, 2024.
- Over the next five years, the new unleaded aircraft fuel will replace all existing aviation gasoline.
- The yearly replacement rate will be 20% beginning in fiscal year 2025 and reach full conversion by fiscal year 2029.
- HST and sales and use taxes allow minimal credits or deductions; therefore, most existing aviation gasoline is subject to these taxes.
- Oil spill taxes and PPT typically allow large deductions and credits for exports and carrying out of the state in fuel tanks; however, these deductions and credits are applied minimally to the existing aviation gasoline, mainly used for piston engine-type airplanes with small tank capacities.
- Aviation gasoline accounts for 8% of the total aircraft fuel tax revenue collection, and 77% of aviation gasoline is exempt from the aircraft fuel tax.
- Not much aviation gasoline is being exported out of state among the exempted aviation gasoline. Most are for in-state consumption.
- Initially, when unleaded aircraft fuel becomes available in the state, the retail price will be marketed close to the retailed

price of existing aviation gasoline to promote sales.

- The wholesale price will be similar to the retail delivery price since the fuel will be supplied directly by a new manufacturer, who will be located in the state.
- Petroleum product tax will turn off for 12 months from January 1 to December 31, 2027, impacting seven months of collections for fiscal year 2027 and five months for fiscal year 2028.
- Local revenue estimates use the statewide average local sales and use tax rate of 2.95%.
- The department receives the taxes from monthly taxpayers the month after the business collects the sales tax from the consumer. Most local tax distributions occur the month after the department receives sales and use taxes that businesses collect. This leads to a one-month delay in revenues for the state and a two-month delay in revenues for local jurisdictions.
- This legislation takes effect July 1, 2024, and impacts 11 months of collections in fiscal year 2025.

DATA SOURCES

- Transportation Economic & Revenue Forecast, Detailed Forecast Vol II, November 2023 forecast
- Economic and Revenue Forecast Council, November 2023 forecast
- Non-general fund forecast for Hazardous Substance Tax, Oil Spill taxes, and Petroleum Product Tax, November 2023
- Department of Revenue, Excise tax data
- Department of Licensing, Aircraft fuel tax data
- Department of Transportation, Airport data
- <https://mooneyspace.com/topic/40145-avgas-100ll-now-averages-527ancient-history-619-nationwide-and-rising/>
- General Aviation News, January 25, 2023, <https://generalaviationnews.com/2023/01/25/stcs-now-available-for-g100ul-unleaded-avgas/>
- Average Aircraft Fuel Prices at U.S. Airports and FBOs, Global air.com: <https://www.globalair.com/airport/region.aspx#:~:text=Latest%20Jet%20Fuel%20%26%20100LL%20Aircraft%20Fuel%20Prices&text=These%20prices%20are%20the%20average,fuel%20is%20%246.64%20per%20gallon>
- Energy Information Administration (EIA), Retail aviation gasoline data

REVENUE ESTIMATES

This bill decreases state revenues by an estimated \$1 million in the 11 months of impacted collections in fiscal year 2025, and by \$2.3 million in fiscal year 2026, the first full year of impacted collections.

This bill also decreases local revenues by an estimated \$372,000 in the 10 months of impacted collections in fiscal year 2025, and by \$923,000 in fiscal year 2026, the first full year of impacted collections.

TOTAL REVENUE IMPACT:

State Government (cash basis, \$000):

FY 2024 -	\$ 0
FY 2025 -	(\$ 1,017)
FY 2026 -	(\$ 2,266)
FY 2027 -	(\$ 3,522)
FY 2028 -	(\$ 4,737)
FY 2029 -	(\$ 6,204)

Local Government (cash basis, \$000):

FY 2024 -	\$ 0
FY 2025 -	(\$ 372)
FY 2026 -	(\$ 923)
FY 2027 -	(\$ 1,474)
FY 2028 -	(\$ 1,971)
FY 2029 -	(\$ 2,489)

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 130 taxpayers.

FIRST YEAR COSTS:

The department will incur total costs of \$19,900 in fiscal year 2024. These costs include:

Labor Costs – Time and effort equate to 0.09 FTE.

- Create a Special Notice and update information on the department’s website.

Object Costs - \$9,000.

- Computer system changes, including contract programming.

SECOND YEAR COSTS:

The department will incur total costs of \$59,500 in fiscal year 2025. These costs include:

Labor Costs – Time and effort equate to 0.45 FTE.

- Amend five administrative rules.
- Gathering requirements; implementation meetings; documenting and testing of system changes.
 - Process tax return work items, assist taxpayers with reporting questions and respond to inquiries via email, web message, and paper correspondence.
 - Examine accounts and make corrections as necessary.

ONGOING COSTS:

There are no ongoing costs.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.1	0.5	0.3		
A-Salaries and Wages	6,800	37,200	44,000		
B-Employee Benefits	2,200	12,300	14,500		
C-Professional Service Contracts	9,000		9,000		
E-Goods and Other Services	1,300	6,900	8,200		
J-Capital Outlays	600	3,100	3,700		
Total \$	\$19,900	\$59,500	\$79,400		

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	131,684		0.0	0.0		
EXCISE TAX EX 3	64,092		0.1	0.1		
IT B A-JOURNEY	91,968		0.2	0.1		
MGMT ANALYST4	76,188		0.0	0.0		
TAX POLICY SP 2	78,120	0.1	0.0	0.0		
TAX POLICY SP 3	88,416	0.0	0.1	0.1		
TAX POLICY SP 4	95,184		0.0	0.0		
WMS BAND 2	98,456	0.0		0.0		
WMS BAND 3	111,992		0.0	0.0		
Total FTEs		0.1	0.5	0.3		

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 expedited process to amend the following rules:

WAC 458-20-126, titled: "Sales of motor vehicle fuel, special fuel, and nonpolluting fuel"

WAC 458-20-210, titled: "Sales of tangible personal property for farming—Sales of agricultural products by farmers"

WAC 458-20-252, titled: "Hazardous substance tax"

WAC 458-20-260, titled: "Oil spill response and administration tax"

WAC 458-20-281, titled: "Petroleum product tax"

Persons affected by this rulemaking would include persons currently subject to multiple taxes on unleaded aircraft fuel.

Individual State Agency Fiscal Note

Bill Number: 2393 HB	Title: Unleaded aircraft fuel/tax	Agency: 240-Department of Licensing
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

Non-zero but indeterminate cost and/or savings. Please see discussion.

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
Account					
Motor Vehicle Account-State 108	0	60,000	60,000	0	0
-1					
Total \$	0	60,000	60,000	0	0

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: Beth Redfield	Phone: 360-786-7140	Date: 01/15/2024
Agency Preparation: Gina Rogers	Phone: 360-634-5036	Date: 01/18/2024
Agency Approval: Collin Ashley	Phone: (564) 669-9190	Date: 01/18/2024
OFM Review: Kyle Siefering	Phone: (360) 995-3825	Date: 01/19/2024

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.

Sec. 2 amends RCW 82.42.010 AIRCRAFT FUEL TAX Definitions.

Adds “unleaded aircraft fuel” definition to defined terms in the chapter. Means specialized 100 octane fuel used to power piston engine aircraft that does not contain tetraethyllead.

Sec. 3 amends RCW 82.42.030 AIRCRAFT FUEL TAX Exemptions.

Excludes from the RCW 82.42.020 excise tax at (11) Unleaded aircraft fuel sold, delivered, or used in the state.

Sec. 4 adds a new section to Chapter 82.08 RCW RETAIL SALES TAX

Excludes unleaded aircraft fuel from the six and five tenths (6.5%) retail sales tax. Expires January 1, 2031.

Sec. 5 adds a new section to Chapter 82.12 RCW USE TAX

Excludes unleaded aircraft fuel from the use tax. Expires January 1, 2031.

Sec. 6 amends RCW 82.21.040 HAZARDOUS SUBSTANCE TAX—MODEL TOXICS CONTROL ACT Exemptions.

Excludes unleaded aircraft fuel from the hazardous substance tax.

Sec. 7 amends RCW 82.23A.030 PETROLEUM PRODUCTS—UNDERGROUND STORAGE TANK PROGRAM FUNDING Exemptions from tax.

Excludes unleaded aircraft fuel from the petroleum products – underground storage tank tax.

Sec. 8 adds new section to Chapter 82.23B OIL SPILL RESPONSE TAX

Excludes unleaded aircraft fuel from the Oil Spill tax. Expires January 1, 2031.

Sec. 10 – Expiration date of Sections 1, 2, 3, and 6 is January 1, 2031.

Sec. 11 – Expiration date of section 7 is July 1, 2030.

Sec. 12 – Bill effective date 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.

Please see attached fiscal note.

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.

Please see attached fiscal note.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
108-1	Motor Vehicle Account	State	0	60,000	60,000	0	0
Total \$			0	60,000	60,000	0	0

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years					
A-Salaries and Wages					
B-Employee Benefits					
C-Professional Service Contracts					
E-Goods and Other Services		60,000	60,000		
G-Travel					
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 \$	0	60,000	60,000	0	0

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

NONE

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.

Individual State Agency Fiscal Note

Agency 240 – Department of Licensing

Bill Number: HB 2393

Bill Title: Establishing tax exemptions for unleaded aircraft fuel.

Part 1: Estimates

No Fiscal Impact

Estimated Cash Receipts:

Indeterminate Decrease

Estimated Expenditures:

Object of Expenditure	FY 24	FY 25	23-25 Total	25-27 Total	27-29 Total
Goods and Services	-	60,000	60,000	-	-
Total By Object Type	-	60,000	60,000	-	-

The revenue 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 the fiscal impact is **less than \$50,000** per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- 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.
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Beth Redfield	Phone: (360) 786-7140	Date:
Agency Preparation: Gina Rogers	Phone: (360) 634-5036	Date: 1/18/24
Agency Approval: Collin Ashley	Phone: (360) 634-5384	Date: 1/18/24

Request #	1
Bill #	2393

Part 2 – Explanation

This bill will carve out a tax exemption for unleaded 100 octane aircraft fuel, from Aircraft Fuel Tax, Retail Sales Tax, Use tax, Hazardous Substance Tax, Petroleum Products – Underground Storage Tank tax, and Oil Spill Response Tax.

2.A – Brief Description Of What The Measure Does That Has Fiscal Impact

Sec. 2 amends RCW 82.42.010 **AIRCRAFT FUEL TAX** Definitions.

Adds “unleaded aircraft fuel” definition to defined terms in the chapter. Means specialized 100 octane fuel used to power piston engine aircraft that does not contain tetraethyllead.

Sec. 3 amends RCW 82.42.030 **AIRCRAFT FUEL TAX** Exemptions.

Excludes from the RCW 82.42.020 excise tax at (11) Unleaded aircraft fuel sold, delivered, or used in the state.

Sec. 4 adds a new section to Chapter 82.08 RCW **RETAIL SALES TAX**

Excludes unleaded aircraft fuel from the six and five tenths (6.5%) retail sales tax. Expires January 1, 2031.

Sec. 5 adds a new section to Chapter 82.12 RCW **USE TAX**

Excludes unleaded aircraft fuel from the use tax. Expires January 1, 2031.

Sec. 6 amends RCW 82.21.040 **HAZARDOUS SUBSTANCE TAX—MODEL TOXICS CONTROL ACT** Exemptions.

Excludes unleaded aircraft fuel from the hazardous substance tax.

Sec. 7 amends RCW 82.23A.030 **PETROLEUM PRODUCTS—UNDERGROUND STORAGE TANK PROGRAM FUNDING** Exemptions from tax.

Excludes unleaded aircraft fuel from the petroleum products – underground storage tank tax.

Sec. 8 adds new section to Chapter 82.23B **OIL SPILL RESPONSE TAX**

Excludes unleaded aircraft fuel from the Oil Spill tax. Expires January 1, 2031.

Sec. 10 – Expiration date of Sections 1, 2, 3, and 6 is January 1, 2031.

Sec. 11 – Expiration date of section 7 is July 1, 2030.

Sec. 12 – Bill effective date July 1, 2024.

2.B - Cash receipts Impact

Indeterminate Decrease

Section 3 amends 82.42.030 EXEMPTIONS and excludes from the aviation fuel tax any unleaded aircraft fuel at 100 octane which is sold, delivered, and used in the state. The specific unleaded blend of aviation gasoline (often referred to as “100UL”) would be exempt from the \$0.18 aviation fuel tax beginning July 1, 2024, until January 1, 2031.

Aviation Gasoline (AvGas) accounts for around 9% of taxable aviation fuel gallons or approximately \$650,000 in aviation fuel tax revenues deposited into the Aeronautics Account (039). Currently, DOL does not capture the composition of AvGas at the level of detail that would determine the octane, lead levels, or other components. In addition, the 100UL AvGas only has limited availability for use in the industry. It is not known how the availability, use, and likely exemptions for 100UL AvGas may change as result of this legislation or through changes in the industry. It is not known what percent usage of 100UL AvGas fuel type would be attained or when this fuel type may have expanded use/availability by the industry. Additionally, some users of 100UL AvGas may already qualify under another exemption such as RCW 82.38.030(6). If 100UL AvGas were to extend to 100% usage at some point in the future, the maximum possible amount of revenue reduction associated with the exemption could be approximately \$650,000 per fiscal year.

2.C – Expenditures

Object of Expenditure	FY 24	FY 25	23-25 Total	25-27 Total	27-29 Total
Goods and Services	-	60,000	60,000	-	-
Total By Object Type	-	60,000	60,000	-	-

Information Services:

The agency will use appropriated funds to hire contract programmers to accomplish this work or to support current staff implementing this legislation within the required timeline. Appropriated funds may also be used to hire agency temporary staff to support permanent staff assigned to this legislative effort.

Any change requires a process to ensure changes are correctly applied to the system. This involves Project Managers that manage the team that completes the update, business analyst that documents and reviews the system changes, architect services that analyzes how the update could have an effect on other systems or DOL processes, developers who create the change, and testers and quality assurance teams that ensure the update is working correctly.

What IS Will Implement:

1. Adjustments to returns to account for exemption
2. New product codes will need to be added to the Aircraft Distributor tax return
 - a. Approximately 5 codes with potential additional in the future (estimate 1 per year through 2031).
 - b. These codes will indicate the composition of the fuel to determine the tax to apply.
 - c. The schedule will need to be coded to include only the product codes which are exempt from the tax.
 - d. Restrict the use of these codes in other schedules.
3. A new schedule will be added to capture the untaxed fuel.
 - a. A new column on the tax calculation tab specifically for unleaded aviation gas - (similar to dyed diesel on motor/special fuel tax returns.
4. Update reporting requirements with new tax codes
 - a. RDI
 - b. 551 federal reporting
 - c. cross-match reporting will need to be updated to include new fuel type
 - d. Aircraft Summation Report

Cost Category	Description	Rate	2024	2025	2026	2027	2028	2029	Total Cost
TESTER	Test to verify individual components meet requirements; ensure that other business transactions have not been impacted.	\$ 27,144	-	13,600	-	-	-	-	13,600
BUSINESS ANALYST	Determine business requirements; translate requirements into what changes are needed to various systems including account codes, inventory codes, testing considerations, etc.	\$ 19,836	-	4,000	-	-	-	-	4,000
PROJECT MANAGER	Manage schedule and contracts	\$ 34,452	-	6,900	-	-	-	-	6,900
SECURITY AND ARCHITECT SERVICES	Create the conceptual model that defines the structure, behavior and framework of a computerized system including a breakdown of the system into components, the component interactions and interfaces (including with the environment, especially the user), and the technologies and resources to be used in the design.	\$ 19,836	-	2,000	-	-	-	-	2,000
CONTRACTED FAST DEVELOPER / TESTER	Updates to the DRIVES system will require additional vendor hours outside of the contracted maintenance to make system updates to implement this bill.	\$ 37,236	-	22,300	-	-	-	-	22,300
Trainer	Trains business partners and employees in new system processes and capabilities.	\$ 27,144	-	5,400	-	-	-	-	5,400
Project Contingency	Office of the Chief Information Officer designated rate of 10%	\$ 29,824	-	5,400	-	-	-	-	5,400
Totals			-	59,600	-	-	-	-	59,600

Rounding used

Part 3 – Expenditure Detail

3.A – Operating Budget Expenditures

Object of Expenditure	FY 24	FY 25	23-25 Total	25-27 Total	27-29 Total
Goods and Services	-	60,000	60,000	-	-
Total By Object Type	-	60,000	60,000	-	-

3.B – Expenditures by Object or Purpose

Object E - Description	FY 24	FY 25	23-25 Total	25-27 Total	27-29 Total
ER - Application Programmers	-	59,600	59,600	-	-
Total Goods & Services	-	60,000	60,000	-	-

Rounding used

3.C – FTE Detail

No additional FTE – this bill will add fuel composition codes and an additional calculation to the aircraft fuel tax distributor return, which will be handled in the normal course of business. Absorbable.

Part 4 – Capital Budget Impact

None.

Part 5 – New Rule Making Required

None.

Individual State Agency Fiscal Note

Bill Number: 2393 HB	Title: Unleaded aircraft fuel/tax	Agency: 405-Department of Transportation
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

NONE

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: Beth Redfield	Phone: 360-786-7140	Date: 01/15/2024
Agency Preparation: Terri Palumbo	Phone: 360-709-8096	Date: 01/18/2024
Agency Approval: Ann Richart	Phone: 360-529-6550	Date: 01/18/2024
OFM Review: Tiffany West	Phone: (360) 890-2653	Date: 01/19/2024

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.

See attached Fiscal Note.

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.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

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

NONE

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.

Individual State Agency Fiscal Note

Bill Number: 2393 HB **Title:** Unleaded aircraft fuel/tax **Agency:** 405-Department of Transportation

Part I: Estimates

- No Fiscal Impact (Explain in section II. A)
- Indeterminate Cash Receipts Impact (Explain in section II. B)
- Partially Indeterminate Cash Receipts Impact (Explain in section II. B)
- Indeterminate Expenditure Impact (Explain in section II. C)
- Partially Indeterminate Expenditure Impact (Explain in section II. C)

-
- If fiscal impact is less 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 greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, **complete entire fiscal note form Parts I-V**
 - Capital budget impact, **complete Part IV**
 - Requires new rule making, **complete Part V**
 - Revised

Agency Assumptions

Agency Contacts:

Preparer: Terri Palumbo	Phone: 360-791-3416	Date: 1/17/2024
Approval: Ann Richart	Phone: 360-529-6550	Date: 1/18/2024
Budget Manager: My-Trang Le	Phone: 360-705-7517	Date: 1/18/2024

Part II: Narrative Explanation

II. A - Brief description of what the measure does that has fiscal impact

The legislature intends to incentivize the widespread adoption of lead-free aviation fuel through providing various excise tax exemptions for those who utilize these safer alternatives. This bill's intent is to suspend excise tax on each gallon of aircraft fuel which is currently imposed on the following sections.

Section 2: Adds the meaning of unleaded aircraft fuel which is specialized 100 octane fuel used to power piston engine aircraft that does not contain tetraethyl lead.

Section 3: Taxes imposed on RCW 82.42.020, on unleaded aircraft fuel sold, delivered, or used in the state.

Sections 4 and 5: New sections are added to chapters in RCW 82.08 the tax levied by RCW 82.08.020 and to RCW 82.12 that provisions of these chapters do not apply to sales of unleaded aircraft fuel as defined in RCW 82.42.010. An expiration date of January 1, 2031, is also added.

Individual State Agency Fiscal Note

Sections 6 and 7: RCW 82.21.040 and RCW 82.23A.030 are amended to exempt tax imposed for any possession of unleaded aircraft fuel as defined in RCW 82.42.010.

Section 8: New section is added to RCW 82.23B to state the provisions of this chapter do not apply with respect to the receipt of unleaded aircraft fuel as defined in RCW 82.42.010.

Section 9: The legislature intends to extend the expiration date of the tax preferences in this act if a review find that aircraft operators are transitioning to unleaded aircraft fuel; unleaded aircraft fuel is available for purchase at an increasing number of airports; and lead emissions from aircraft engines has decreased.

There is no fiscal impact to the department.

II. B – Cash Receipts Impact

There will be no direct cash receipts to WSDOT. Any tax transfers to the Aeronautics Account will be reported in the Department of Revenue's and Department of Licensing's fiscal notes. The average taxes collected on aviation gas has been approximately \$570,000 per year, with an average of \$650,000 per year forecast. This is approximately 10 percent of the fuel taxes currently collected for the Aeronautics Account.

It is assumed that these amounts will decrease exponentially as unleaded fuel is made available. The rate of decrease is unknown due to unknown cost, availability, and distribution. If the tax preferences are extended, this loss of revenue will continue. Any revenue loss for the Aeronautics Account could impact its ability to fund the requirements in RCW 47.68 – Aeronautics.

II. C - Expenditures

N/A

Part III: Expenditure Detail

III. A - Expenditures by Object or Purpose

N/A

Part IV: Capital Budget Impact

N/A

Part V: New Rule Making Required

N/A

LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

Bill Number: 2393 HB	Title: Unleaded aircraft fuel/tax
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Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

Legislation Impacts:

- Cities: decrease in sales tax revenue
- Counties: decrease in sales tax revenue
- Special Districts: decrease in sales tax revenue
- Specific jurisdictions only:
- Variance occurs due to:

Part II: Estimates

- No fiscal impacts.
- Expenditures represent one-time costs:
- Legislation provides local option:
- Key variables cannot be estimated with certainty at this time:

Estimated revenue impacts to:

Jurisdiction	FY 2024	FY 2025	2023-25	2025-27	2027-29
City		(108,716)	(108,716)	(700,518)	(1,303,426)
County		(138,547)	(138,547)	(892,734)	(1,661,073)
Special District		(121,017)	(121,017)	(779,778)	(1,450,901)
TOTAL \$		(368,280)	(368,280)	(2,373,030)	(4,415,400)
GRAND TOTAL \$					(7,156,710)

Estimated expenditure impacts to:

None

Part III: Preparation and Approval

Fiscal Note Analyst: Tammi Alexander	Phone: 360-725-5038	Date: 01/25/2024
Leg. Committee Contact: Beth Redfield	Phone: 360-786-7140	Date: 01/15/2024
Agency Approval: Allan Johnson	Phone: 360-725-5033	Date: 01/25/2024
OFM Review: Amy Hatfield	Phone: (360) 280-7584	Date: 01/25/2024

Part IV: Analysis

A. SUMMARY OF BILL

Description of the bill with an emphasis on how it impacts local government.

This bill would amend RCW 82.42.030 to exempt "unleaded aircraft fuel" sold, delivered, or used in the state from the aircraft fuel from the following excise taxes:

- Aircraft fuel tax
- Sales and use taxes
- Hazardous substance tax
- Oil spill administration and response taxes
- Petroleum products tax

B. SUMMARY OF EXPENDITURE IMPACTS

Expenditure impacts of the legislation on local governments with the expenditure provisions identified by section number and when appropriate, the detail of expenditures. Delineated between city, county and special district impacts.

This bill would not impact local government expenditures because no action is required.

C. SUMMARY OF REVENUE IMPACTS

Revenue impacts of the legislation on local governments, with the revenue provisions identified by section number, and when appropriate, the detail of revenue sources. Delineated between city, county and special district impacts.

This bill would decrease local government tax revenue by exempting unleaded aircraft fuel from the excise taxes.

According to the Department of Revenue (DOR) this bill would decrease local revenues by an estimated \$372,000 in the 10 months of impacted collections in fiscal year 2025, and by \$923,000 in fiscal year 2026, the first full year of impacted collections.

Please see the DOR fiscal note for a complete list of their data sources and assumptions.

REVENUE LOSS BREAKDOWN

Counties:

FY 2024	\$0
FY 2025	-\$138,547
FY 2026	-\$343,760
FY 2027	-\$548,974
FY 2028	-\$734,075
FY 2029	-\$926,998

Cities:

FY 2024	\$0
FY 2025	-\$108,716
FY 2026	-\$269,745
FY 2027	-\$430,773
FY 2028	-\$576,021
FY 2029	-\$727,405

Special Districts:

FY 2024	\$0
FY 2025	-\$121,017
FY 2026	-\$300,265
FY 2027	-\$479,513

FY 2028 -\$641,194
FY 2029 -\$809,707

METHODOLOGY:

The distributions in this note for cities, counties, and special districts are based on DOR data for local sales and use tax distributions from Calendar Year 2022. Mitigation payments and distributions to hospital benefit zones are not factored into this distribution. The result is a distribution of 37.62 percent to counties, 29.52 percent to cities, and 32.86 percent to special districts. The one percent DOR administrative fee has also been deducted.

SOURCES:

Department of Revenue fiscal note, HB 2393 (2024)
Department of Revenue Local Tax Distributions (2022)
Local Government Fiscal Note program, Local Sales Tax model (2024)
Local Government Fiscal Note Program “Sales and Use Tax Distribution Model” (2024)