

Multiple Agency Fiscal Note Summary

Bill Number: 6118 S SB	Title: Vapor product directory
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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
Office of Administrative Hearings	0	0	26,000	0	0	52,000	0	0	52,000
Department of Revenue	(951,000)	(951,000)	(1,610,000)	(9,514,000)	(9,514,000)	(16,116,000)	(9,514,000)	(9,514,000)	(16,116,000)
Total \$	(951,000)	(951,000)	(1,584,000)	(9,514,000)	(9,514,000)	(16,064,000)	(9,514,000)	(9,514,000)	(16,064,000)

Agency Name	2023-25		2025-27		2027-29	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts	No fiscal impact					
Loc School dist-SPI						
Local Gov. Other						
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
Administrative Office of the Courts	.0	0	0	0	.0	0	0	0	.0	0	0	0
Office of Attorney General	Fiscal note not available											
Office of Administrative Hearings	.1	0	0	26,000	.1	0	0	52,000	.1	0	0	52,000
Department of Revenue	.0	0	0	0	.0	0	0	0	.0	0	0	0
Liquor and Cannabis Board	Fiscal note not available											
Total \$	0.1	0	0	26,000	0.1	0	0	52,000	0.1	0	0	52,000

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts	No fiscal impact								
Loc School dist-SPI									
Local Gov. Other									
Local Gov. Total									

Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Administrative Office of the Courts	.0	0	0	.0	0	0	.0	0	0
Office of Attorney General	Fiscal note not available								
Office of Administrative Hearings	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Liquor and Cannabis Board	Fiscal note not available								
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	No fiscal impact								
Loc School dist-SPI									
Local Gov. Other									
Local Gov. Total									

Estimated Capital Budget Breakout

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Prepared by: Val Terre, OFM	Phone: (360) 280-3973	Date Published: Preliminary 2/ 5/2024
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Judicial Impact Fiscal Note

Bill Number: 6118 S SB	Title: Vapor product directory	Agency: 055-Administrative Office of the Courts
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

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

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note for Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.

Legislative Contact: Madeline Ralstin	Phone: 360-786-7356	Date: 01/31/2024
Agency Preparation: Jackie Bailey-Johnson	Phone: 360-704-5545	Date: 02/02/2024
Agency Approval: Chris Stanley	Phone: 360-357-2406	Date: 02/02/2024
OFM Review: Gaius Horton	Phone: (360) 819-3112	Date: 02/02/2024

193,392.00

Form FN (Rev 1/00)

Request # 176-1

Bill # 6118 S SB

Part II: Narrative Explanation

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

This bill relates to a directory for closed system nicotine containers and disposable nicotine vapor products. This bill clarifies product types included in the directory. It modifies timeframes for compliance and duties of the Liquor and Cannabis Board (LCB).

II. B - Cash Receipts Impact

None

II. C - Expenditures

Minimal fiscal impact for law table new misdemeanor. No system impacts.

Part III: Expenditure Detail

III. A - Expenditure By Object or Purpose (State)

NONE

III. B - Expenditure By Object or Purpose (County)

NONE

III. C - Expenditure By Object or Purpose (City)

NONE

III. D - FTE Detail

NONE

III. E - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B1 - Expenditures by Object Or Purpose (State)

NONE

IV. B2 - Expenditures by Object Or Purpose (County)

NONE

IV. B3 - Expenditures by Object Or Purpose (City)

NONE

IV. C - Capital Budget Breakout

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

NONE

193,392.00

Form FN (Rev 1/00)

Individual State Agency Fiscal Note

Bill Number: 6118 S SB	Title: Vapor product directory	Agency: 110-Office of Administrative Hearings
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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
Administrative Hearings Revolving Account-State 484-1		26,000	26,000	52,000	52,000
Total \$		26,000	26,000	52,000	52,000

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.0	0.1	0.1	0.1	0.1
Account					
Administrative Hearings Revolving Account-State 484-1	0	26,000	26,000	52,000	52,000
Total \$	0	26,000	26,000	52,000	52,000

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: Madeline Ralstin	Phone: 360-786-7356	Date: 01/31/2024
Agency Preparation: Pete Boeckel	Phone: 360-407-2730	Date: 02/02/2024
Agency Approval: Rob Cotton	Phone: 360-407-2708	Date: 02/02/2024
OFM Review: Val Terre	Phone: (360) 280-3973	Date: 02/03/2024

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.

Section 1 of this substitute bill prohibits the retail sale or offer of sale of closed system nicotine containers or disposable nicotine vapor products in Washington that do not appear in the state's directory of such product manufacturers and certified products. Beginning October 1, 2024, persons and manufacturers may not sell or offer for retail sale a closed system nicotine container or disposable nicotine vapor product in Washington state that is not included in the directory. The Liquor and Cannabis Board may impose a civil penalty and license restrictions on any retailer, delivery seller, distributor, wholesaler, or manufacturer who sells such products not in the directory.

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.

As a central service agency, the Office of Administrative Hearings (OAH) bills referring agencies for its costs and collects the revenue into the Administrative Hearings Revolving Account. Cash receipts are assumed to equal costs. OAH will bill the Liquor and Cannabis Board for the costs related to this proposed legislation.

These cash receipts represent the OAH's authority to bill and are not a direct appropriation to OAH. Appropriation authority is necessary in OAH's budget.

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.

The Liquor and Cannabis Board (LCB) estimates that the proposed legislation will result in seven new appeals being referred to the Office of Administrative Hearings (OAH) per fiscal year beginning in FY 2025. On average, each appeal is expected to take approximately 30 hours of line Administrative Law Judge (ALJ) time including prehearing conferences, hearings, order writings, etc.

OAH Agency Workforce Assumptions:

- (1) 1.0 Line ALJ will include cost and FTE for 0.15 Senior ALJ (SALJ), 0.15 Lead ALJ (LALJ), 0.6 Legal Assistant 2 (LA2) (Range 40 step L), and 0.25 administrative support represented as a Management Analyst 5 (MA5) (Range 64 Step L).
- (2) ALJ salary is based on the ALJ collective bargaining agreement and assumed to be at step L. (Line ALJ-range 70. Senior ALJ-range 74.)
- (3) Benefit rates were analyzed by job class and projected using the latest benefit information available.
- (4) Goods and services, travel and on-going capital outlays were projected based on historical data for each of the job classifications.

Total workload impact beginning in FY 2025: 0.08 ALJ and 0.05 LA2 with a rounded cost of \$26,000 per FY.

These projected costs do not include approved COLA salary increases approved effective July 1, 2024.

Legal services associated with the enactment of this bill will begin on July 1, 2024.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
484-1	Administrative Hearings Revolving Account	State	0	26,000	26,000	52,000	52,000
Total \$			0	26,000	26,000	52,000	52,000

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years		0.1	0.1	0.1	0.1
A-Salaries and Wages		17,000	17,000	34,000	34,000
B-Employee Benefits		5,000	5,000	10,000	10,000
C-Professional Service Contracts					
E-Goods and Other Services		4,000	4,000	8,000	8,000
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	26,000	26,000	52,000	52,000

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
Administrative Law Judge	110,400		0.1	0.0	0.1	0.1
Legal Assistant 2	52,964		0.1	0.0	0.1	0.1
Total FTEs			0.1	0.1	0.1	0.1

III. D - Expenditures By Program (optional)

Program	FY 2024	FY 2025	2023-25	2025-27	2027-29
Regulatory & Education (REG)		26,000	26,000	52,000	52,000
Total \$		26,000	26,000	52,000	52,000

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: 6118 S SB	Title: Vapor product directory	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		(887,000)	(887,000)	(8,870,000)	(8,870,000)
GF-STATE-State 01 - Taxes 05 - Bus and Occup Tax		(64,000)	(64,000)	(644,000)	(644,000)
Andy Hill Cancer Research Endowment Fund Match Transfer Account-State 01 - Taxes 70 - Other Taxes		(329,000)	(329,000)	(3,294,000)	(3,294,000)
Foundational Public Health Services Account-State 01 - Taxes 70 - Other Taxes		(329,000)	(329,000)	(3,294,000)	(3,294,000)
Performance Audits of Government Account-State 01 - Taxes 01 - Retail Sales Tax		(1,000)	(1,000)	(14,000)	(14,000)
Total \$		(1,610,000)	(1,610,000)	(16,116,000)	(16,116,000)

Estimated 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: Madeline Ralstin	Phone: 60-786-7356	Date: 01/31/2024
Agency Preparation: Van Huynh	Phone: 60-534-1512	Date: 02/02/2024
Agency Approval: Valerie Torres	Phone: 60-534-1521	Date: 02/02/2024
OFM Review: Amy Hatfield	Phone: (360) 280-7584	Date: 02/03/2024

Request # 6118-2-1

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.

Note: This fiscal note reflects language in SSB 6118, 2024 Legislative Session.

COMPARISON OF SUBSTITUTE BILL WITH ORIGINAL BILL:

The substitute bill does the following:

- Applies the original bill's provisions to specifically closed system nicotine containers or disposable nicotine vapor products, and not to all vapor products.
- Requires the Liquor and Cannabis Board (LCB) to send monthly notifications to each licensed retailer, distributor, and wholesaler of all changes made to the directory in the previous month, by electronic communication.
- Gives the retailer, distributor, or wholesaler the option to sell the products removed from the directory,
- Increases the time a retailer, distributor, or wholesaler can sell the product or remove the product from its inventory from 21 days to 30 days from the day the product is removed from the directory.

CURRENT LAW:

No requirement exists for the LCB to publish a directory of manufacturers of closed system nicotine containers or disposable nicotine vapor products that are sold in Washington.

Also, no requirement exists for such manufacturers to certify to the LCB that their products meet one of these requirements:

- The manufacturer received a marketing authorization (or similar order) for the closed system nicotine container or disposable nicotine vapor product from the United States Food and Drug Administration (FDA) under 21 U.S.C. Sec. 387j.
- The manufacturer marketed the closed system nicotine container or disposable nicotine vapor product in the United States as of August 8, 2016, the manufacturer submitted a premarket tobacco product application for these products to the FDA under 21 U.S.C. Sec. 387j on or before September 9, 2020, and the application either remains under review by the FDA or a final decision on the application has not otherwise taken effect.

PROPOSAL:

This bill requires the LCB to publish a directory of manufacturers of closed system nicotine containers or disposable nicotine vapor products sold in Washington.

The directory will list manufacturers who certified to the LCB that their products meet one of these requirements:

- The manufacturer received a marketing authorization (or similar order) for the closed system nicotine container or disposable nicotine vapor product from the United States Food and Drug Administration (FDA) under 21 U.S.C. Sec. 387j.
- The manufacturer marketed the closed system nicotine container or disposable nicotine vapor product in the United States as of August 8, 2016. The manufacturer also submitted a premarket tobacco product application for these products to the FDA under 21 U.S.C. Sec. 387j on or before September 9, 2020, and the FDA still continues to review the application, or the FDA's final decision on the application has not taken effect.

The LCB must maintain on its website the directory of these manufacturers and the products for which certification forms have been submitted. The directory must be available by October 1, 2024.

This bill requires a payment of \$1,000 for each closed system nicotine container or disposable nicotine vapor product the first time a manufacturer submits the product's certification form and a payment of \$250 annually thereafter for each product.

By electronic communication, the LCB must send monthly notifications to each licensed retailer, distributor, and wholesaler,

Request # 6118-2-1

of all changes made to the directory in the previous month.

Beginning October 1, 2024, or on the date the LCB first makes the directory available, whichever is later, a person may only sell a closed system nicotine container or disposable nicotine vapor product in Washington listed in the directory. Various penalties apply for non-compliance.

The bill defines a closed system nicotine container as a sealed, prefilled, and disposable container of nicotine in a solution or other form where the container inserts directly into an electronic cigarette, electronic nicotine delivery system, or other similar product. The nicotine in the container must be inaccessible through customary or reasonably foreseeable handling or use, including reasonably foreseeable ingestion or other contact by children.

The bill defines a disposable nicotine vapor product as a vapor product consisting of a power source and a solution or other substance containing nicotine in a single unit sealed by the manufacturer, not intended to be opened by the consumer, and intended for the consumer to dispose of after depleting the solution or other substance.

EFFECTIVE DATE:

The bill takes effect 90 days after the final adjournment of the session.

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:

- The LCB will have the directory available by October 1, 2024.
- Each retailer, distributor, and wholesaler will sell from its inventory any closed system nicotine containers and disposable nicotine vapor products not included in the directory by November 30, 2024.
- The reduction in taxable sales due to removing those products not in the directory begins December 1, 2024, and impacts six months of collections in fiscal year 2025.
- The Department of Revenue (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.
- 30% of current taxable sales of the items covered by this legislation will be lost due to the removal of those products (from retail sales) that will not be in the directory. However, only 40% of such loss will occur in fiscal year 2025, as it may take some time before all licensees will be familiar with and act upon the new law.
- The loss in taxable sales represents a combination of expected responses from taxpayers. Those brand-loyal taxpayers may choose other nontaxable purchasing options, such as online, through tribal establishments, or making purchases in other states. Some taxpayers may choose to purchase other replacement products. A small percentage of taxpayers may choose to cease use of these types of products altogether.
- Price of a disposable product is \$7.80.
- Price of a nicotine pod is \$4.50.

DATA SOURCES:

- Department of Revenue, Excise tax data
- Various sources on nicotine products, including the FDA website

REVENUE ESTIMATES:

This bill decreases state revenues by an estimated \$1.6 million in the six months of impacted collections in fiscal year 2025 and by \$8.1 million in fiscal year 2026, the first full year of impacted collections.

This bill also decreases local revenues by an estimated \$0.3 million in the five months of impacted collections in fiscal year 2025, and by \$2.0 million in fiscal year 2026, the first full year of impacted collections.

TOTAL REVENUE IMPACT:

State Government (cash basis, \$000):

FY 2024 - \$ 0
FY 2025 - (\$ 1,610)
FY 2026 - (\$ 8,058)
FY 2027 - (\$ 8,058)
FY 2028 - (\$ 8,058)
FY 2029 - (\$ 8,058)

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

FY 2024 - \$ 0
FY 2025 - (\$ 336)
FY 2026 - (\$ 2,016)
FY 2027 - (\$ 2,016)
FY 2028 - (\$ 2,016)
FY 2029 - (\$ 2,016)

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.

The department will not incur any costs with the implementation of this legislation.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

NONE

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

NONE

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



Multiple Agency Ten-Year Analysis Summary

Bill Number	Title
6118 S SB	Vapor product directory

This ten-year analysis is limited to the estimated cash receipts associated with the proposed tax or fee increases.

Estimated Cash Receipts

Administrative Office of the Courts	0	0	0	0	0	0	0	0	0	0	0
Office of Administrative Hearings	0	0	0	0	0	0	0	0	0	0	0
Department of Revenue	0	0	0	0	0	0	0	0	0	0	0
Total	0										



Ten-Year Analysis

Bill Number 6118 S SB	Title Vapor product directory	Agency 055 Administrative Office of the Courts
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This ten-year analysis is limited to agency estimated cash receipts associated with the proposed tax or fee increases. The Office of Financial Management ten-year projection can be found at <http://www.ofm.wa.gov/tax/default.asp>.

Estimates

No Cash Receipts

 Partially Indeterminate Cash Receipts

 Indeterminate Cash Receipts

Name of Tax or Fee	Acct Code											

Agency Preparation: Jackie Bailey-Johnson	Phone: 360-704-5545	Date: 2/2/2024 3:24:54 pm
Agency Approval: Chris Stanley	Phone: 360-357-2406	Date: 2/2/2024 3:24:54 pm
OFM Review:	Phone:	Date:



Ten-Year Analysis

Bill Number 6118 S SB	Title Vapor product directory	Agency 110 Office of Administrative Hearings
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This ten-year analysis is limited to agency estimated cash receipts associated with the proposed tax or fee increases. The Office of Financial Management ten-year projection can be found at <http://www.ofm.wa.gov/tax/default.asp>.

Estimates

No Cash Receipts **Partially Indeterminate Cash Receipts** **Indeterminate Cash Receipts**

Name of Tax or Fee	Acct Code												
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Agency Preparation: Pete Boeckel	Phone: 360-407-2730	Date: 2/2/2024 5:21:52 pm
Agency Approval: Rob Cotton	Phone: 360-407-2708	Date: 2/2/2024 5:21:52 pm
OFM Review:	Phone:	Date:



Ten-Year Analysis

Bill Number 6118 S SB	Title Vapor product directory	Agency 140 Department of Revenue
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This ten-year analysis is limited to agency estimated cash receipts associated with the proposed tax or fee increases. The Office of Financial Management ten-year projection can be found at <http://www.ofm.wa.gov/tax/default.asp>.

Estimates

No Cash Receipts

 Partially Indeterminate Cash Receipts

 Indeterminate Cash Receipts

Name of Tax or Fee	Acct Code												
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Agency Preparation: Van Huynh	Phone: 360-534-1512	Date: 2/2/2024 11:36:08 am
Agency Approval: Valerie Torres	Phone: 360-534-1521	Date: 2/2/2024 11:36:08 am
OFM Review:	Phone:	Date: