

**RCW 82.42.090 Tax proceeds—Disposition—Aeronautics account.**

All moneys collected by the director from the aircraft fuel excise tax as provided in RCW 82.42.020 shall be transmitted to the state treasurer and shall be credited to the aeronautics account hereby created in the state treasury. Moneys in the account may be spent only after appropriation. Expenditures from the account may be used only for aviation-related purposes. Moneys collected from the consumer or user of aircraft fuel from either the use tax imposed by RCW 82.12.020 or the retail sales tax imposed by RCW 82.08.020 shall be transmitted to the state treasurer and credited to the state general fund. [2025 c 417 s 1304; 2017 3rd sp.s. c 25 s 42; (2013 c 225 s 305 repealed by 2015 c 228 s 39); 1995 c 170 s 1; 1991 sp.s. c 13 s 37; 1985 c 57 s 86; 1982 1st ex.s. c 25 s 8; 1967 ex.s. c 10 s 9.]

**Findings—Intent—2025 c 417:** See note following RCW 82.38.030.

**Effective date—2013 c 225:** See note following RCW 82.38.010.

**Effective dates—Severability—1991 sp.s. c 13:** See notes following RCW 18.08.240.

**Effective date—1985 c 57:** See note following RCW 18.04.105.

**Severability—Effective date—1982 1st ex.s. c 25:** See notes following RCW 82.42.010.