



STATE OF WASHINGTON
— OFFICE OF GOVERNOR BOB FERGUSON —

March 30, 2026

To the Honorable President and Members,
The Senate of the State of Washington

Esteemed Colleagues:

I am returning herewith, without my approval as to Sections 19 and 23, Engrossed Substitute Senate Bill No. 6113 entitled:

"AN ACT Relating to improving the tax law administered by the department of revenue by making technical corrections, clarifying ambiguities, and providing administrative efficiencies in a manner that is not estimated to affect state or local tax."

One section of the bill, Section 19, raises the issue of a “double amendment,” which is when the Legislature passes two bills in the same session that amend the same statute in ways that conflict with one another. Section 19 of SB 6113 clarifies that the noncommercial aircraft tax is only due once. However, another bill, ESHB 2711 repeals that tax immediately, meaning the clarification in Section 19 of SB 6113 is no longer necessary. This is a technical conflict, and the chairs of the Transportation Committees requested that I veto Section 19. Therefore, I am vetoing Section 19 of this bill so that the noncommercial aircraft tax is repealed immediately under ESHB 2711.

Section 23 of the bill creates a new tax penalty waiver program related to taxes created in a bill passed in the 2025 legislative session, SHB 5814. While I appreciate the intent of this section, the Department already administers a tax penalty waiver program. Creating a completely new waiver program would cost the Department of Revenue over \$550,000, which was not provided for in the legislative budget. When directing agencies to accomplish work associated with bills, the Legislature must include adequate funding to do so.

For these reasons I am vetoing Sections 19 and 23 of Engrossed Substitute Senate Bill No. 6113.

With the exception of Sections 19 and 23, Engrossed Substitute Senate Bill No. 6113 is approved.

Respectfully submitted,

Bob Ferguson
Governor