WASHINGTON STATE DEPARTMENT OF LICENSING

Business and Professions Account Legislative Report

Business and Professions Account RCW 43.24.150

Washington State Department of Licensing

Financial Services Office | Budget Office

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Business and Professions Account

Revenue and expenditures for Fiscal Year 2026

Report purpose and background

RCW 43.24.150 requires an annual report detailing revenues and expenditures for each chapter authorized to use the business and professions account. This requirement was added in the 2025 legislative session upon the consolidation of additional professions to the business and professions account.

RCW 43.24.086 requires "the cost of each professional, occupation [,] or business licensing program be fully borne by the members of that profession, occupation [,] or business." Typically, the Department of Licensing (DOL) considers professions as the requirements regulated under a chapter of the revised code of Washington (RCW) and tracks revenues and expenditures accordingly to meet this requirement. Exceptions to this rule are:

- Chapter 68.05 RCW and Chapter 18.39 RCW regulating the funeral and cemeteries professions and the board that oversees them as the requirements of these chapters are interlinked.
- The enaction of the cosmetology compact under Substitute House Bill (SHB) 1023, Cosmetology Licensure Compact, requires the cosmetology compact to be considered a separate profession in RCW 18.16.135. SHB 1023 will be effective in 2028, however tracking structures have been established for any startup costs.

Methodology of allocation

DOL has unique coding structure for most chapters combined within the business and professions account. Revenue has distinct coding for which chapter the revenue is required to support. Expenditures have unique codes for costs purely associated with the profession are charged. However, there are many transactions impacting multiple professions whose impacts are allocated in the below methods.

Beginning balance

In the 2024 legislative session, $5 million was directed to be transferred out of the business and professions account to the state general fund during this period. This impact was allocated based on each profession's portion of the beginning balance for the 2025-27 biennium.

Supporting staffing levels

Expenses for joint services are primarily allocated based on total supporting staff directly charging to professions. Examples include indirect support, management's staffing cost, and other joint services.

Legal action count

Expenses for legal services through the Office of Attorney General are allocated based on backup documentation identifying profession served when provided.

Specific legislative requirements

Expenses for legislation impacting only certain professions are allocated based on license counts for those professions. When new professions are enacted, DOL requests funding for implementing the new program from General Fund – State to cover expenses until the new licensing fees can be collected.

Revenue and expenditures for Fiscal Year 26 (July 1, 2025 through June 30, 2026)

Table 1. Table showing revenue and expenditure by chapter except for the exceptions provided in the background section.

Common Name	Chapter	Revenue	Expenditures
Appraisal Management Companies*	18.310 RCW	$398,185.51	$291,117.58
Architects*	18.08 RCW	$2,223,707.23	$278,231.55
Auctioneers	18.11 RCW	$55,018.93	$450,111.83
Bail Bonds	18.185 RCW	$169,869.72	$737,601.81
Camp Resorts	19.105 RCW	$45,023.52	$19,956.09
Collection Agencies	19.16 RCW	$336,242.33	$416,248.69
Combative Sports	67.08 RCW	$413,380.11	$204,769.75
Cosmetology	18.16 RCW; RCW 18.16.135	$3,604,723.98	$7,411,563.56
Cosmetology Compact	18.16 RCW; RCW 18.16.135	-	-
Court Reporters	18.145 RCW	$101,120.57	$236,440.31
Employment Agency	19.31 RCW	-	-
Funeral & Cemeteries*	18.39 RCW; 68.05 RCW	$1,999,459.41	$735,290.83
Geologists*	18.220 RCW	$821,279.75	$183,937.53
Home Inspectors	18.280 RCW	$306,660.83	$456,112.50
Landscape Architects*	18.96 RCW	$658,245.08	$132,761.73
Notaries	42.45 RCW	$718,677.63	$900,446.74
Private Investigators	18.165 RCW	$448,442.53	$590,784.41
Real Estate Appraisers*	18.140 RCW	$847,759.08	$421,546.87
Scrap Metal	19.290 RCW	$58,560.55	$2,258.68
Security Guards	18.170 RCW	$891,738.12	$1,542,615.12
Sellers of Travel	19.138 RCW	$75,285.07	$111,414.31
Tattoo & Permanent Modifications	18.300 RCW	$736,297.09	$1,512,091.09
Telephone Solicitors	19.158 RCW	-$2,059.66	-
Timeshares	64.36 RCW	$69,778.93	$11,176.82
White Water River Outfitters	79A.60 RCW	$560.17	-

*Revenue for these professions includes the fund balance transferred into the business and professions account during the consolidation. Expenditures include only the 6 months within the account.