

RCW 79A.25.040 Marine fuel tax refund account—Moneys derived from tax on marine fuel—Refunding and placement in account—Exception. There is created the marine fuel tax refund account in the state treasury. The director of licensing must request the state treasurer to refund monthly from the motor vehicle fund an amount equal to one percent of the motor vehicle fuel tax moneys collected during that period. The state treasurer must refund such amounts and place them in the marine fuel tax refund account to be held for those entitled thereto pursuant to chapter 82.38 RCW and RCW 79A.25.050, except that the treasurer may not refund and place in the marine fuel tax refund account more than the greater of the following amounts: (1) An amount equal to two percent of all moneys paid to the treasurer as motor vehicle fuel tax for such period, (2) an amount necessary to meet all approved claims for refund of tax on marine fuel for such period. [2013 c 225 § 637; 2010 c 23 § 2; 2000 c 11 § 71; 1995 c 166 § 2; 1991 sp.s. c 13 § 42; 1985 c 57 § 53; 1979 c 158 § 110; 1965 c 5 § 4 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.040.]

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.