

**RCW 82.16.310 Exemptions—Sales by a gas distribution business.**

(1) The provisions of this chapter do not apply to sales by a gas distribution business of:

(a) Compressed natural gas or liquefied natural gas, where the compressed natural gas or liquefied natural gas is to be sold or used as transportation fuel;

(b) Natural gas from which the buyer manufactures compressed natural gas or liquefied natural gas, where the compressed natural gas or liquefied natural gas is to be sold or used as transportation fuel; or

(c) Renewable natural gas.

(2) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) For the purposes of this section, "transportation fuel" means fuel for the generation of power to propel a motor vehicle as defined in RCW 46.04.320, a vessel as defined in RCW 88.02.310, or a locomotive or railroad car.

(4) For the purpose of this section, "renewable natural gas" has the same meaning as provided in RCW 54.04.190. [2019 c 202 s 1; 2014 c 216 s 301.]

**Automatic expiration date and tax preference performance**

**statement exemption—2019 c 202:** "The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act." [2019 c 202 s 4.]

**Effective date—Findings—Tax preference performance statement—**

**2014 c 216:** See notes following RCW 82.38.030.