

RCW 82.38.032 Payment of tax by international fuel tax agreement licensees or persons operating under other reciprocity agreements.

International fuel tax agreement licensees, or persons operating motor vehicles under other reciprocity agreements entered into with the state of Washington, are liable for and must pay the tax under RCW 82.38.030 to the department on fuel used to operate motor vehicles on the highways of this state. This provision does not apply if the tax under RCW 82.38.030 has previously been imposed and paid by the international fuel tax agreement licensee or if the use of such fuel is exempt from the tax under this chapter. [2013 c 225 s 104; 2007 c 515 s 22; 1998 c 176 s 52.]

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

Effective date—2007 c 515: See note following RCW 82.38.030.