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HOUSE BILL 1579

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State of Washington                      60th Legislature                      2007 Regular Session

By Representatives Orcutt, Takko, McDonald, Blake, Kretz, Ahern,  
Kessler and McCune

Read first time 01/23/2007. Referred to Committee on Finance.

1            AN ACT Relating to excise tax relief for commercial fuel users;  
2 adding a new section to chapter 82.08 RCW; adding a new section to  
3 chapter 82.12 RCW; and providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.08 RCW  
6 to read as follows:

7            (1) The tax levied by RCW 82.08.020 does not apply to sales of  
8 diesel fuel to a commercial fuel user for nonhighway use while engaging  
9 in business. Fuel used for space or water heating for human habitation  
10 is not exempt under this section.

11            (2) For the purposes of this section, the following definitions  
12 apply:

13            (a) "Commercial fuel user" means a person engaging in business as  
14 defined in RCW 82.04.150.

15            (b) "Diesel fuel" is defined as provided in 26 U.S.C. Sec. 4083, as  
16 amended or renumbered as of January 1, 2007.

17            NEW SECTION.    **Sec. 2.** A new section is added to chapter 82.12 RCW  
18 to read as follows:

1           (1) The provisions of this chapter do not apply with respect to the  
2 nonhighway use of diesel fuel while engaging in business. Fuel used  
3 for space or water heating for human habitation is not exempt under  
4 this section.

5           (2) The definitions in section 1 of this act apply to this section.

6           NEW SECTION.   **Sec. 3.** This act takes effect August 1, 2007.

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