
ENGROSSED SENATE BILL 5342

State of Washington

53rd Legislature

1993 Regular Session

By Senators Vognild and Skratek; by request of Department of Transportation

Read first time 01/25/93. Referred to Committee on Transportation.

1 AN ACT Relating to the tax exemption and tax credit for alcohol
2 used as fuel; repealing RCW 82.36.225; and adding a new section to
3 chapter 82.36 RCW.

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

5 NEW SECTION. **Sec. 1.** RCW 82.36.225 and 1991 c 145 s 2, 1985 c 371
6 s 4, 1981 c 342 s 4, & 1980 c 131 s 3 are each repealed.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.36 RCW
8 to read as follows:

9 Alcohol of any proof that is sold in this state for use as fuel in
10 motor vehicles, farm implements and machines, or implements of
11 husbandry is exempt from the motor vehicle fuel tax under this chapter
12 if such alcohol was manufactured by a company that has been verified by
13 the department as having sold less than eight million gallons of
14 alcohol for use as motor fuel in the prior calendar year. In
15 addition, a tax credit of sixty percent of the tax rate imposed by RCW
16 82.36.025 shall be given for every gallon of alcohol used in an
17 alcohol-gasoline blend which contains at least nine and one-half
18 percent or more by volume of alcohol: PROVIDED, That in no case may

1 the tax credit claimed be greater than the tax due on the gasoline
2 portion of the blended fuel.

3 This section shall expire on December 31, 1999.

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