

CERTIFICATION OF ENROLLMENT

**HOUSE BILL 1477**

Chapter 141, Laws of 1993

53rd Legislature  
1993 Regular Session

POWER TAKE-OFF UNITS--FUEL TAX EXEMPTIONS

EFFECTIVE DATE: 7/25/93

Passed by the House March 9, 1993  
Yeas 98 Nays 0

BRIAN EBERSOLE  
**Speaker of the  
House of Representatives**

Passed by the Senate April 8, 1993  
Yeas 42 Nays 2

JOEL PRITCHARD  
**President of the Senate**

Approved April 30, 1993

MIKE LOWRY  
**Governor of the State of Washington**

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 1477** as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON  
**Chief Clerk**

FILED

April 30, 1993 - 10:15 a.m.

**Secretary of State  
State of Washington**

---

HOUSE BILL 1477

---

Passed Legislature - 1993 Regular Session

State of Washington                      53rd Legislature                      1993 Regular Session

By Representatives Wood, Schmidt, R. Fisher, Mielke, Brumsickle,  
Ludwig, Casada and Shin

Read first time 01/29/93. Referred to Committee on Transportation.

1            AN ACT Relating to fuel tax exemptions for power take-off units;  
2 and amending RCW 82.36.280 and 82.38.080.

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

4            **Sec. 1.** RCW 82.36.280 and 1985 c 371 s 5 are each amended to read  
5 as follows:

6            Any person who uses any motor vehicle fuel for the purpose of  
7 operating any internal combustion engine not used on or in conjunction  
8 with any motor vehicle licensed to be operated over and along any of  
9 the public highways, and as the motive power thereof, upon which motor  
10 vehicle fuel excise tax has been paid, shall be entitled to and shall  
11 receive a refund of the amount of the motor vehicle fuel excise tax  
12 paid on each gallon of motor vehicle fuel so used, whether such motor  
13 vehicle excise tax has been paid either directly to the vendor from  
14 whom the motor vehicle fuel was purchased or indirectly by adding the  
15 amount of such excise tax to the price of such fuel. No refund shall  
16 be made for motor vehicle fuel consumed by any motor vehicle as herein  
17 defined that is required to be registered and licensed as provided in  
18 chapter 46.16 RCW; and is operated over and along any public highway  
19 except that a refund shall be allowed for motor vehicle fuel consumed:

1 (1) In a motor vehicle owned by the United States that is operated  
2 off the public highways for official use;

3 (2) By auxiliary equipment not used for motive power, provided such  
4 consumption is accurately measured by a metering device that has been  
5 specifically approved by the department or is established by either of  
6 the following formulae:

7 (a) For fuel used in pumping fuel or heating oils by a power take-  
8 off unit on a delivery truck, refund shall be allowed claimant for tax  
9 paid on fuel purchased at the rate of three-fourths of one gallon for  
10 each one thousand gallons of fuel delivered: PROVIDED, That claimant  
11 when presenting his claim to the department in accordance with the  
12 provisions of this chapter, shall provide to said claim, invoices of  
13 fuel oil delivered, or such other appropriate information as may be  
14 required by the department to substantiate his claim; or

15 (b) For fuel used in operating a power take-off unit on a cement  
16 mixer truck or load compactor on a garbage truck, claimant shall be  
17 allowed a refund of twenty-five percent of the tax paid on all fuel  
18 used in such a truck; and

19 (c) The department is authorized to establish by rule additional  
20 formulae for determining fuel usage when operating other types of  
21 equipment by means of power take-off units when direct measurement of  
22 the fuel used is not feasible. The department is also authorized to  
23 adopt rules regarding the usage of on board computers for the  
24 production of records required by this chapter; and

25 (3) Before December 31, 1992, in a commercial vehicle as defined in  
26 RCW 46.04.140 or a farm vehicle as defined in RCW 46.04.181, if the  
27 motor vehicle fuel consumed contains nine and one-half percent or more  
28 by volume of alcohol and the commercial vehicle or farm vehicle is  
29 operated off the public highways of this state.

30 **Sec. 2.** RCW 82.38.080 and 1990 c 185 s 1 are each amended to read  
31 as follows:

32 There is exempted from the tax imposed by this chapter, the use of  
33 fuel for: (1) Street and highway construction and maintenance purposes  
34 in motor vehicles owned and operated by the state of Washington, or any  
35 county or municipality; (2) publicly owned fire fighting equipment; (3)  
36 special mobile equipment as defined in RCW 46.04.552; (4) power pumping  
37 units or other power take-off equipment of any motor vehicle which is  
38 accurately measured by metering devices that have been specifically

1 approved by the department or which is established by either of the  
2 following formulae: (a) Pumping propane, or fuel or heating oils or  
3 milk picked up from a farm or dairy farm storage tank by a power take-  
4 off unit on a delivery truck, at the rate of three-fourths of one  
5 gallon for each one thousand gallons of fuel delivered or milk picked  
6 up: PROVIDED, That claimant when presenting his claim to the  
7 department in accordance with the provisions of this chapter, shall  
8 provide to said claim, invoices of propane, or fuel or heating oil  
9 delivered, or such other appropriate information as may be required by  
10 the department to substantiate his claim; or (b) operating a power  
11 take-off unit on a cement mixer truck or a load compactor on a garbage  
12 truck at the rate of twenty-five percent of the total gallons of fuel  
13 used in such a truck; and (c) the department is authorized to establish  
14 by rule additional formulae for determining fuel usage when operating  
15 other types of equipment by means of power take-off units when direct  
16 measurement of the fuel used is not feasible. The department is also  
17 authorized to adopt rules regarding the usage of on board computers for  
18 the production of records required by this chapter; (5) motor vehicles  
19 owned and operated by the United States government; (6) heating  
20 purposes; (7) moving a motor vehicle on a public highway between two  
21 pieces of private property when said moving is incidental to the  
22 primary use of the motor vehicle; (8) transit services for only elderly  
23 or handicapped persons, or both, by a private, nonprofit transportation  
24 provider certified under chapter 81.66 RCW; and (9) notwithstanding any  
25 provision of law to the contrary, every urban passenger transportation  
26 system and carriers as defined by chapters 81.68 and 81.70 RCW shall be  
27 exempt from the provisions of this chapter requiring the payment of  
28 special fuel taxes. For the purposes of this section "urban passenger  
29 transportation system" means every transportation system, publicly or  
30 privately owned, having as its principal source of revenue the income  
31 from transporting persons for compensation by means of motor vehicles  
32 and/or trackless trolleys, each having a seating capacity for over  
33 fifteen persons over prescribed routes in such a manner that the routes  
34 of such motor vehicles and/or trackless trolleys, either alone or in  
35 conjunction with routes of other such motor vehicles and/or trackless  
36 trolleys subject to routing by the same transportation system, shall  
37 not extend for a distance exceeding twenty-five road miles beyond the  
38 corporate limits of the county in which the original starting points of  
39 such motor vehicles are located: PROVIDED, That no refunds or credits

1 shall be granted on fuel used by any urban transportation vehicle or  
2 vehicle operated pursuant to chapters 81.68 and 81.70 RCW on any trip  
3 where any portion of said trip is more than twenty-five road miles  
4 beyond the corporate limits of the county in which said trip  
5 originated.

Passed the House March 9, 1993.

Passed the Senate April 8, 1993.

Approved by the Governor April 30, 1993.

Filed in Office of Secretary of State April 30, 1993.