
SUBSTITUTE HOUSE BILL 2951

State of Washington

57th Legislature

2002 Regular Session

By House Committee on Finance (originally sponsored by Representatives Conway and Carrell)

Read first time 02/11/2002. Referred to Committee on .

1 AN ACT Relating to tax relief for certain transportation providers
2 for costs associated with the transportation of natural or manufactured
3 gas; and adding a new section to chapter 82.16 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.16 RCW
6 to read as follows:

7 (1) Subject to the limitations in this section, a credit is allowed
8 to an eligible transportation provider against the tax due under this
9 chapter for the transportation costs of natural or manufactured gas
10 that is purchased by an eligible transportation provider to use as
11 vehicular fuel.

12 (2) The credit provided under this section is an amount equal to
13 the cost to the eligible transportation provider for the transportation
14 of the gas, exclusive of tax paid under this chapter by the seller on
15 the amount derived from the transportation, multiplied by the rate in
16 effect for gas distribution businesses under RCW 82.16.020.

17 (3) Credit under this section is limited to the amount of tax
18 imposed under this chapter. Refunds shall not be given in place of

1 credits and credits may not be carried over to subsequent calendar
2 years.

3 (4) For the purposes of this section, an "eligible transportation
4 provider" means:

5 (a) An urban passenger transportation system or carrier entitled to
6 a refund or an exemption under RCW 82.38.080(3); or

7 (b) A private, nonprofit transportation provider certified under
8 chapter 81.66 RCW and entitled to a refund or an exemption under RCW
9 82.38.080(1)(h).

--- END ---