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HOUSE BILL 2951

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State of Washington                      57th Legislature                      2002 Regular Session

By Representatives Conway and Carrell

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

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 against the tax due under this chapter for the transportation costs of  
9 natural or manufactured gas that is purchased by an eligible  
10 transportation provider to use as vehicular fuel.

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

16            (3) Credit under this section is limited to the amount of tax  
17 imposed under this chapter. Refunds shall not be given in place of  
18 credits and credits may not be carried over to subsequent calendar  
19 years.

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

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

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

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