S-3213.2

## SECOND SUBSTITUTE SENATE BILL 5079

## State of Washington 57th Legislature 2002 Regular Session

**By** Senate Committee on Transportation (originally sponsored by Senators Gardner, Winsley and Haugen)

READ FIRST TIME 01/22/2002.

AN ACT Relating to technical and clarifying amendments regarding the motor vehicle excise tax; amending RCW 46.01.040, 46.16.023, 46.16.070, 46.16.371, 46.16.374, 46.16.480, 46.16.630, 46.70.051, 46.70.061, 82.36.280, and 82.36.290; and reenacting and amending RCW 546.12.370 and 46.16.305.

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

7 **Sec. 1.** RCW 46.01.040 and 1983 c 3 s 117 are each amended to read 8 as follows:

9 The department of licensing is vested with all powers, functions, 10 and duties with respect to and including the following:

(1) The motor vehicle fuel excise tax as provided in chapter 82.36 RCW;

13 (2) The special fuel tax as provided in chapter 82.38 RCW;

14 (3) ((The motor vehicle excise tax as provided in chapter 82.44
15 RCW;

16 (4))) The house trailer excise tax as provided in chapter 82.50 17 RCW;

18 (((5))) <u>(4)</u> All general powers and duties relating to motor 19 vehicles as provided in chapter 46.08 RCW;

(((6))) (5) Certificates of ownership and registration as provided 1 2 in chapters 46.12 and 46.16 RCW; 3 (((7))) (6) The registration and licensing of motor vehicles as 4 provided in chapters 46.12 and 46.16 RCW; 5 (((+8))) (7) Dealers' licenses as provided in chapter 46.70 RCW; (((9))) (8) The licensing of motor vehicle transporters as provided 6 7 in chapter 46.76 RCW; 8 ((((10))) (9) The licensing of ((motor)) vehicle wreckers as 9 provided in chapter 46.80 RCW; 10 (((11))) (10) The administration of the laws relating to reciprocal or proportional registration of motor vehicles as provided in chapter 11 46.85 RCW; 12

13 (((12))) (11) The licensing of passenger vehicles for hire as 14 provided in chapter 46.72 RCW;

15 ((<del>(13)</del>)) <u>(12)</u> Operators' licenses as provided in chapter 46.20 RCW;

16 ((<del>(14)</del>)) <u>(13)</u> Commercial driver training schools as provided in 17 chapter 46.82 RCW;

18 (((<del>15)</del>)) <u>(14)</u> Financial responsibility as provided in chapter 46.29 19 RCW;

20 ((<del>(16)</del>)) <u>(15)</u> Accident reporting as provided in chapter 46.52 RCW; 21 ((<del>(17)</del>)) <u>(16)</u> Disposition of revenues as provided in chapter 46.68 22 RCW; and

23 (((18))) (17) The administration of all other laws relating to 24 motor vehicles vested in the director of licenses on June 30, 1965.

25 **Sec. 2.** RCW 46.12.370 and 1997 c 432 s 6 and 1997 c 33 s 1 are 26 each reenacted and amended to read as follows:

In addition to any other authority which it may have, the department of licensing may furnish lists of registered and legal owners of motor vehicles only for the purposes specified in this section to:

(1) The manufacturers of motor vehicles, or their authorized agents, to be used to enable those manufacturers to carry out the provisions of the National Traffic and Motor Vehicle Safety Act of 1966 (15 U.S.C. sec. 1382-1418), including amendments or additions thereto, respecting safety-related defects in motor vehicles;

(2) Any governmental agency of the United States or Canada, or
 political subdivisions thereof, to be used by it or by its authorized
 commercial agents or contractors only in connection with the

1 enforcement of motor vehicle or traffic laws by, or programs related to 2 traffic safety of, that government agency. Only such parts of the list 3 as are required for completion of the work required of the agent or 4 contractor shall be provided to such agent or contractor;

5 (3) A commercial parking company requiring the names and addresses 6 of registered owners to notify them of outstanding parking violations. 7 Subject to the disclosure agreement provisions of RCW 46.12.380 and the 8 requirements of Executive Order 97-01, the department may provide only 9 the parts of the list that are required for completion of the work 10 required of the company;

(4) An authorized agent or contractor of the department, to be used only in connection with providing <u>local</u> motor vehicle excise tax, licensing, title, and registration information to motor vehicle dealers; or

(5) Any business regularly making loans to other persons to finance the purchase of motor vehicles, to be used to assist the person requesting the list to determine ownership of specific vehicles for the purpose of determining whether or not to provide such financing.

In the event a list of registered and legal owners of motor vehicles is used for any purpose other than that authorized in this section, the manufacturer, governmental agency, commercial parking company, authorized agent, contractor, financial institution, or their authorized agents or contractors responsible for the unauthorized disclosure or use will be denied further access to such information by the department of licensing.

26 **Sec. 3.** RCW 46.16.023 and 1993 c 488 s 5 are each amended to read 27 as follows:

(1) Every owner or lessee of a vehicle seeking to apply for an 28 29 excise tax exemption under RCW 82.08.0287((7)) or 82.12.0282((7 or 30 82.44.015) shall apply to the director for, and upon satisfactory showing of eligibility, receive in lieu of the regular motor vehicle 31 license plates for that vehicle, special plates of a distinguishing 32 33 separate numerical series or design, as the director shall prescribe. 34 In addition to paying all other initial fees required by law, each applicant for the special license plates shall pay an additional 35 36 license fee of twenty-five dollars upon the issuance of such plates. 37 The special fee shall be deposited in the motor vehicle fund. 38 Application for renewal of the license plates shall be as prescribed

for the renewal of other vehicle licenses. No renewal is required for
 vehicles exempted under RCW 46.16.020.

(2) Whenever the ownership of a vehicle receiving special plates 3 4 under subsection (1) of this section is transferred or assigned, the plates shall be removed from the motor vehicle, and if another vehicle 5 qualifying for special plates is acquired, the plates shall be 6 7 transferred to that vehicle for a fee of five dollars, and the director 8 shall be immediately notified of the transfer of the plates. Otherwise 9 the removed plates shall be immediately forwarded to the director to be 10 canceled. Whenever the owner or lessee of a vehicle receiving special plates under subsection (1) of this section is for any reason relieved 11 of the tax-exempt status, the special plates shall immediately be 12 13 forwarded to the director along with an application for replacement plates and the required fee. Upon receipt the director shall issue the 14 15 license plates that are otherwise provided by law.

(3) Any person who knowingly makes any false statement of a
material fact in the application for a special plate under subsection
(1) of this section is guilty of a gross misdemeanor.

19 **Sec. 4.** RCW 46.16.070 and 1994 c 262 s 8 are each amended to read 20 as follows:

21 (1) In lieu of all other vehicle licensing fees, unless specifically exempt, and in addition to the tax in RCW 82.80.020 and 22 23 local motor vehicle excise tax ((prescribed in chapter 82.44)) under 24 chapter 81.104 RCW and the mileage fees prescribed for buses and stages 25 in RCW 46.16.125, there shall be paid and collected annually for each truck, motor truck, truck tractor, road tractor, tractor, bus, auto 26 27 stage, or for hire vehicle with seating capacity of more than six, based upon the declared combined gross weight or declared gross weight 28 29 thereof pursuant to the provisions of chapter 46.44 RCW, the following 30 licensing fees by such gross weight:

31	DECLARED GROSS WEIGHT	SCHE	DULE A	SCH	EDULE B
32	4,000 lbs	\$	37.00	\$	37.00
33	6,000 lbs	\$	44.00	\$	44.00
34	8,000 lbs	\$	55.00	\$	55.00
35	10,000 lbs	\$	62.00	\$	62.00
36	12,000 lbs	\$	72.00	\$	72.00
37	14,000 lbs	\$	82.00	\$	82.00
38	16,000 lbs	\$	92.00	\$	92.00
39	18,000 lbs	\$	137.00	\$	137.00

1	20,000 lbs	\$	152.00	\$	152.00
2	22,000 lbs	\$	164.00	\$	164.00
3	24,000 lbs	\$	177.00	\$	177.00
4	26,000 lbs	\$	187.00	\$	187.00
5	28,000 lbs	\$	220.00	\$	220.00
6	30,000 lbs	\$	253.00	\$	253.00
7	32,000 lbs	\$	304.00	\$	304.00
8	34,000 lbs	\$	323.00	\$	323.00
9	36,000 lbs	\$	350.00	\$	350.00
10	38,000 lbs	\$	384.00	\$	384.00
11	40,000 lbs	\$	439.00	\$	439.00
12	42,000 lbs	\$	456.00	\$	546.00
13	44,000 lbs	\$	466.00	\$	556.00
14	46,000 lbs	\$	501.00	\$	591.00
15	48,000 lbs	\$	522.00	\$	612.00
16	50,000 lbs	\$	566.00	\$	656.00
17	52,000 lbs	\$	595.00	\$	685.00
18	54,000 lbs	\$	642.00	\$	732.00
19	56,000 lbs.	\$	677.00	\$	767.00
20	58,000 lbs.	\$	704.00	\$	794.00
21	60,000 lbs.	\$	750.00	\$	840.00
22	62,000 lbs	\$	804.00	\$	894.00
23	64,000 lbs.	\$	822.00	\$	912.00
24	66,000 lbs.	\$	915.00	\$1	,005.00
25	68,000 lbs.	\$	954.00	\$1	,044.00
26	70,000 lbs.	\$	1,027.00	\$1	,117.00
27	72,000 lbs.	\$	1,098.00	\$1	,188.00
28	74,000 lbs.	\$	1,193.00	\$1	,283.00
29	76,000 lbs.	\$	1,289.00	\$ 1	,379.00
30	78,000 lbs.	\$	1,407.00	\$ 1	,497.00
31	80,000 lbs.	\$	1,518.00	\$1	,608.00
32	82,000 lbs.	\$	1,623.00	\$1	,713.00
33	84,000 lbs.	\$	1,728.00	\$1	,818.00
34	86,000 lbs.	\$	1,833.00	\$ 1	,923.00
35	88,000 lbs	\$	1,938.00	\$ 2	,028.00
36	90,000 lbs.	\$2	2,043.00	\$ 2	,133.00
37	92,000 lbs	\$2	2,148.00	\$ 2	,238.00
38	94,000 lbs	\$2	2,253.00	\$ 2	,343.00
39	96,000 lbs.	\$2	2,358.00	\$ 2	,448.00
40	98,000 lbs.			\$ 2	,553.00
41	100,000 lbs.			\$ 2	,658.00
42	102,000 lbs	\$2	2,673.00	\$ 2	,763.00
43	104,000 lbs.	\$2	2,778.00	\$ 2	,868.00
44	105,500 lbs.	\$2	2,883.00	\$ 2	,973.00

Schedule A applies to vehicles either used exclusively for hauling
 logs or that do not tow trailers. Schedule B applies to vehicles that
 tow trailers and are not covered under Schedule A.

4 Every truck, motor truck, truck tractor, and tractor exceeding 5 6,000 pounds empty scale weight registered under chapter 46.16, 46.87, or 46.88 RCW shall be licensed for not less than one hundred fifty 6 7 percent of its empty weight unless the amount would be in excess of the 8 legal limits prescribed for such a vehicle in RCW 46.44.041 or 9 46.44.042, in which event the vehicle shall be licensed for the maximum 10 weight authorized for such a vehicle or unless the vehicle is used only for the purpose of transporting any well drilling machine, air 11 compressor, rock crusher, conveyor, hoist, donkey engine, cook house, 12 13 tool house, bunk house, or similar machine or structure attached to or made a part of such vehicle. 14

The following provisions apply when increasing gross or combined for a vehicle licensed under this section:

(a) The new license fee will be one-twelfth of the fee listed above for the new gross weight, multiplied by the number of months remaining in the period for which licensing fees have been paid, including the month in which the new gross weight is effective.

(b) Upon surrender of the current certificate of registration or cab card, the new licensing fees due shall be reduced by the amount of the licensing fees previously paid for the same period for which new fees are being charged.

(2) The proceeds from the fees collected under subsection (1) ofthis section shall be distributed in accordance with RCW 46.68.035.

27 **Sec. 5.** RCW 46.16.305 and 1997 c 291 s 6 and 1997 c 241 s 10 are 28 each reenacted and amended to read as follows:

The department shall continue to issue the categories of special plates issued by the department under the sections repealed under section 12 (1) through (7), chapter 250, Laws of 1990. Special license plates issued under those repealed sections before January 1, 1991, are valid to the extent and under the conditions provided in those repealed sections. The following conditions, limitations, or requirements apply to certain special license plates issued after January 1, 1991:

36 (1) A horseless carriage plate and a plate or plates issued for 37 collectors' vehicles more than thirty years old, upon payment of the 38 initial fees required by law and the additional special license plate

fee established by the department, are valid for the life of the 1 2 vehicle for which application is approved by the department. When a single plate is issued, it shall be displayed on the rear of the 3 4 vehicle.

(2) The department may issue special license plates denoting 5 amateur radio operator status only to persons having a valid official 6 7 radio operator license issued by the federal communications commission.

(3) The department shall issue one set of special license plates to 8 9 each resident of this state who has been awarded the Congressional 10 Medal of Honor for use on a passenger vehicle registered to that person. The department shall issue the plate without the payment of 11 licensing fees and <u>local</u> motor vehicle excise tax. 12

13 (4) The department may issue for use on only one motor vehicle owned by the qualified applicant special license plates denoting that 14 15 the recipient of the plate is a survivor of the attack on Pearl Harbor 16 on December 7, 1941, to persons meeting all of the following criteria: 17

(a) Is a resident of this state;

(b) Was a member of the United States Armed Forces on December 7, 18 19 1941;

(c) Was on station on December 7, 1941, during the hours of 7:55 20 a.m. to 9:45 a.m. Hawaii time at Pearl Harbor, the island of Oahu, or 21 offshore at a distance not to exceed three miles; 22

(d) Received an honorable discharge from the United States Armed 23 24 Forces; and

25 (e) Is certified by a Washington state chapter of the Pearl Harbor 26 survivors association as satisfying the qualifications in (c) of this 27 subsection.

The department may issue such plates to the surviving spouse of any 28 deceased Pearl Harbor survivor who met the requirements of this 29 30 subsection. If the surviving spouse remarries, he or she shall return 31 the special plates to the department within fifteen days and apply for regular plates. The surviving spouse must be a resident of this state. 32 33 The department shall issue these plates upon payment by the 34 applicant of all other license fees, but the department may not set or 35 charge an additional fee for these special license plates.

(5) The department shall replace, free of charge, special license 36 37 plates issued under subsections (3) and (4) of this section if they are lost, stolen, damaged, defaced, or destroyed. Such plates shall remain 38 with the persons upon transfer or other disposition of the vehicle for 39

1 which they were initially issued, and may be used on another vehicle 2 registered to the recipient in accordance with the provisions of RCW 3 46.16.316(1).

4 **Sec. 6.** RCW 46.16.371 and 1987 c 237 s 1 are each amended to read 5 as follows:

(1) Every honorary consul or official representative of any foreign 6 7 government who is a citizen or resident of the United States of 8 America, duly licensed and holding an exequatur issued by the 9 department of state of the United States of America is entitled to apply to the director for, and upon satisfactory showing, and upon 10 payment of regular license fees and <u>local motor vehicle</u> excise tax, to 11 12 receive, in lieu of the regular motor vehicle license plates, such special plates of a distinguishing color and running in a separate 13 14 numerical series, as the director shall prescribe. Application for 15 renewal of the license plates shall be as prescribed for the license 16 renewal of other vehicles.

17 (2) Whenever the owner or lessee as provided in subsection (1) of 18 this section transfers or assigns his interest or title in the motor 19 vehicle to which the special plates were attached, the plates shall be removed from the motor vehicle, and if another vehicle is acquired, 20 attached thereto, and the director shall be immediately notified of the 21 22 transfer of the plates; otherwise the removed plates shall be 23 immediately forwarded to the director to be destroyed. Whenever the 24 owner or lessee as provided in subsection (1) of this section is for 25 any reason relieved of his duties as an honorary consul or official representative of a foreign government, he shall immediately forward 26 the special plates to the director, who shall upon receipt thereof 27 28 provide such plates as are otherwise provided by law.

29 **Sec. 7.** RCW 46.16.374 and 2001 c 64 s 5 are each amended to read 30 as follows:

(1) If the eligible applicant bears the entire cost of plate production, the department shall provide for the issuance of special license plates, in lieu of regular motor vehicle license plates, for passenger vehicles having manufacturers' rated carrying capacities of one ton or less that are owned or leased by an officer of the Taipei Economic and Cultural Office. The department shall issue the special license plates in a distinguishing color, running in a separate 1 numerical series, and bearing the words "Foreign Organization." A 2 vehicle for which special license plates are issued under this section 3 is exempt from ((regular license fees under RCW 46.16.0621 and)) any 4 ((additional)) vehicle license fees imposed under RCW 82.80.020 and 5 chapters 46.16 and 81.104 RCW.

(2) Whenever the owner or lessee as provided in subsection (1) of 6 7 this section transfers or assigns the interest or title in the motor 8 vehicle for which the special plates were issued, the plates must be 9 removed from the motor vehicle, and if another qualified vehicle is 10 acquired, attached to that vehicle, and the director must be immediately notified of the transfer of the plates; otherwise the 11 removed plates must be immediately forwarded to the director to be 12 13 destroyed. Whenever the owner or lessee as provided in subsection (1) of this section is for any reason relieved of his or her duties as a 14 15 representative of a recognized foreign organization, he or she shall 16 immediately forward the special plates to the director, who shall upon 17 receipt dispose of the plates as otherwise provided by law.

18 Sec. 8. RCW 46.16.480 and 1967 c 202 s 6 are each amended to read 19 as follows:

The original purchaser of a motor vehicle, for which a temporary license as provided in RCW 46.16.460 has been issued, shall not be subject to the sales tax, use tax, or <u>local</u> motor vehicle excise tax during the effective period of such license or thereafter unless the motor vehicle, after the effective period of such license, is still in this state or within a period of one year after the effective period of such license is returned to this state.

27 **Sec. 9.** RCW 46.16.630 and 1997 c 241 s 11 are each amended to read 28 as follows:

29 Application for registration of a moped shall be made to the department of licensing in such manner and upon such forms as the 30 department shall prescribe, and shall state the name and address of 31 32 each owner of the moped to be registered, the vehicle identification 33 number, and such other information as the department may require, and shall be accompanied by a registration fee of three dollars. 34 Upon 35 receipt of the application and the application fee, the moped shall be registered and a registration number assigned, which shall be affixed 36 37 to the moped in the manner as provided by rules adopted by the

department. The registration provided in this section shall be valid
 for a period of twelve months.

Every owner of a moped in this state shall renew the registration, in such manner as the department shall prescribe, for an additional period of twelve months, upon payment of a renewal fee of three dollars.

7 Any person acquiring a moped already validly registered must, 8 within fifteen days of the acquisition or purchase of the moped, make 9 application to the department for transfer of the registration, and the 10 application shall be accompanied by a transfer fee of one dollar and 11 twenty-five cents.

12 ((The registration fees provided in this section shall be in lieu 13 of any personal property tax or the vehicle excise tax imposed by 14 chapter 82.44 RCW.))

The department shall, at the time the registration number is assigned, make available a decal or other identifying device to be displayed on the moped. A fee of one dollar and fifty cents shall be charged for the decal or other identifying device.

The provisions of RCW 46.01.130 and 46.01.140 shall apply to applications for the issuance of registration numbers or renewals or transfers thereof for mopeds as they do to the issuance of vehicle licenses, the appointment of agents, and the collection of application fees. Except for the fee collected pursuant to RCW 46.01.140, all fees collected under this section shall be deposited in the motor vehicle fund.

26 **Sec. 10.** RCW 46.70.051 and 2001 c 272 s 4 are each amended to read 27 as follows:

(1) After the application has been filed, the fee paid, and bond 28 29 posted, if required, the department shall, if no denial order is in effect and no proceeding is pending under RCW 46.70.101, issue the 30 appropriate license, which license, in the case of a vehicle dealer, 31 shall designate the classification of the dealer. Nothing prohibits a 32 33 vehicle dealer from obtaining licenses for more than one 34 classification, and nothing prevents any vehicle dealer from dealing in other classes of vehicles on an isolated basis. 35

36 (2) An auction company licensed under chapter 18.11 RCW may sell at37 auction all classifications of vehicles under a motor vehicle dealer's

license issued under this chapter including motor vehicles,
 miscellaneous type vehicles, and mobile homes and travel trailers.

3 (3) At the time the department issues a vehicle dealer license, the 4 department shall provide to the dealer a current, up-to-date vehicle dealer manual that may be provided electronically setting forth the 5 various statutes and rules applicable to vehicle dealers. In addition, 6 7 at the time any such license is renewed under RCW 46.70.083, the 8 department shall provide the dealer with any updates or current 9 revisions to the vehicle dealer manual. These updates or current 10 revisions may be provided electronically.

(4) The department may contract with responsible private parties to provide them elements of the vehicle data base on a regular basis. The private parties may only disseminate this information to licensed vehicle dealers.

(a) Subject to the disclosure agreement provisions of RCW 46.12.380
and the requirements of Executive Order 97-01, the department may
provide to the contracted private parties the following information:

(i) All vehicle and title data necessary to accurately discloseknown title defects, brands, or flags and odometer discrepancies;

(ii) All registered and legal owner information necessary to determine true ownership of the vehicle and the existence of any recorded liens, including but not limited to liens of the department of social and health services or its successor; and

(iii) Any data in the department's possession necessary to calculate the ( $(motor vehicle excise tax_7)$ ) license( $(_7)$ ) and registration fees including information necessary to determine the applicability of regional transit authority excise and use tax surcharges.

29 (b) The department may provide this information in any form the 30 contracted private party and the department agree upon, but if the data 31 is to be transmitted over the Internet or similar public network from the department to the contracted private party, it must be encrypted. 32 (c) The department shall give these contracted private parties 33 34 advance written notice of any change in the information referred to in (a)(i), (ii), or (iii) of this subsection, including information 35 pertaining to the calculation of <u>local</u> motor vehicle excise taxes. 36

(d) The department shall revoke a contract made under this
subsection (4) with a private party who disseminates information from
the vehicle data base to anyone other than a licensed vehicle dealer.

A private party who obtains information from the vehicle data base 1 2 under a contract with the department and disseminates any of that information to anyone other than a licensed vehicle dealer is guilty of 3 a gross misdemeanor punishable under chapter 9A.20 RCW. 4

5 (e) Nothing in this subsection (4) authorizes a vehicle dealer or any other organization or entity not otherwise appointed as a vehicle 6 7 licensing subagent under RCW 46.01.140 to perform any of the functions of a vehicle licensing subagent so appointed. 8

9 Sec. 11. RCW 46.70.061 and 1990 c 250 s 65 are each amended to 10 read as follows:

(1) The annual fees for original licenses issued for twelve 11 12 consecutive months from the date of issuance under this chapter shall 13 be:

14 (a) Vehicle dealers, principal place of business for each and every 15 license classification: Five hundred dollars;

(b) Vehicle dealers, each subagency: Fifty dollars; temporary 16 subagency: Twenty-five dollars; 17

18

(c) Vehicle manufacturers: Five hundred dollars.

19 (2) The annual fee for renewal of any license issued pursuant to this chapter shall be: 20

(a) Vehicle dealers, principal place of business for each and every 21 license classification: Two hundred fifty dollars; 22

23 (b) Vehicle dealer, each and every subagency: Twenty-five dollars;

24

(c) Vehicle manufacturers: Two hundred fifty dollars.

25 If any licensee fails or neglects to apply for such renewal within thirty days after the expiration of the license, or assigned renewal 26 date under a staggered licensing system, the license shall be declared 27 canceled by the director, in which case the licensee will be required 28 29 to apply for an original license and pay the fee required for the original license. 30

(3) The fee for the transfer to another location of any license 31 32 classification issued pursuant to this chapter shall be twenty-five 33 dollars.

34 (4) The fee for vehicle dealer license plates and manufacturer license plates shall be the amount required by law for vehicle license 35 36 plates exclusive of ((excise tax, except those specified in RCW 82.44.030, and)) gross weight and tonnage fees. 37

(5) All fees collected under this chapter shall be deposited in the
 state treasury and credited to the motor vehicle fund.

3 (((6) The fees prescribed in this section are in addition to any 4 excise taxes imposed by chapter 82.44 RCW.))

5 **Sec. 12.** RCW 82.36.280 and 1998 c 176 s 36 are each amended to 6 read as follows:

7 Any person who uses any motor vehicle fuel for the purpose of operating any internal combustion engine not used on or in conjunction 8 9 with any motor vehicle licensed to be operated over and along any of 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 14 vehicle fuel excise tax has been paid either directly to the vendor 15 from whom the motor vehicle fuel was purchased or indirectly by adding 16 the amount of such excise tax to the price of such fuel. No refund shall be made for motor vehicle fuel consumed by any motor vehicle as 17 18 herein defined that is required to be registered and licensed as provided in chapter 46.16 RCW; and is operated over and along any 19 public highway except that a refund shall be allowed for motor vehicle 20 21 fuel consumed:

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

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

(a) For fuel used in pumping fuel or heating oils by a power take-28 29 off unit on a delivery truck, refund shall be allowed claimant for tax paid on fuel purchased at the rate of three-fourths of one gallon for 30 each one thousand gallons of fuel delivered: PROVIDED, That claimant 31 when presenting his or her claim to the department in accordance with 32 the provisions of this chapter, shall provide to said claim, invoices 33 34 of fuel oil delivered, or such other appropriate information as may be required by the department to substantiate his or her claim; or 35

36 (b) For fuel used in operating a power take-off unit on a cement 37 mixer truck or load compactor on a garbage truck, claimant shall be

allowed a refund of twenty-five percent of the tax paid on all fuel
 used in such a truck; and

3 (c) The department is authorized to establish by rule additional 4 formulae for determining fuel usage when operating other types of 5 equipment by means of power take-off units when direct measurement of 6 the fuel used is not feasible. The department is also authorized to 7 adopt rules regarding the usage of on board computers for the 8 production of records required by this chapter.

9 **Sec. 13.** RCW 82.36.290 and 1961 c 15 s 82.36.290 are each amended 10 to read as follows:

Every person who purchases and uses any motor vehicle fuel as an 11 ingredient for manufacturing or for cleaning or dyeing or for some 12 other similar purpose and upon which the motor vehicle fuel excise tax 13 14 has been paid shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of 15 16 motor vehicle fuel so used, whether such motor vehicle <u>fuel</u> excise tax has been paid either directly to the vendor from whom the motor vehicle 17 18 fuel was purchased or indirectly by adding the amount of such excise 19 tax to the price of such fuel.

--- END ---