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SENATE BILL 5371

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State of Washington

57th Legislature

2001 Regular Session

By Senators Patterson, Jacobsen, Finkbeiner, Fairley, Johnson, Kline, McDonald, Kohl-Welles, Constantine, Thibaudeau, Long and Shin

Read first time 01/19/2001. Referred to Committee on Transportation.

1 AN ACT Relating to redistributing the gas tax; and amending RCW  
2 82.36.020 and 82.36.410.

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

4 **Sec. 1.** RCW 82.36.020 and 2000 c 103 s 13 are each amended to read  
5 as follows:

6 (1) There is hereby levied and imposed upon motor vehicle fuel  
7 users a tax at the rate computed in the manner provided in RCW  
8 82.36.025 on each gallon of motor vehicle fuel.

9 (2) The tax imposed by subsection (1) of this section is imposed  
10 when any of the following occurs:

11 (a) Motor vehicle fuel is removed in this state from a terminal if  
12 the motor vehicle fuel is removed at the rack unless the removal is to  
13 a licensed exporter for direct delivery to a destination outside of the  
14 state;

15 (b) Motor vehicle fuel is removed in this state from a refinery if  
16 either of the following applies:

17 (i) The removal is by bulk transfer and the refiner or the owner of  
18 the motor vehicle fuel immediately before the removal is not a  
19 licensee; or

1 (ii) The removal is at the refinery rack unless the removal is to  
2 a licensed exporter for direct delivery to a destination outside of the  
3 state;

4 (c) Motor vehicle fuel enters into this state for sale,  
5 consumption, use, or storage if either of the following applies:

6 (i) The entry is by bulk transfer and the importer is not a  
7 licensee; or

8 (ii) The entry is not by bulk transfer;

9 (d) Motor vehicle fuel is removed in this state to an unlicensed  
10 entity unless there was a prior taxable removal, entry, or sale of the  
11 motor vehicle fuel;

12 (e) Blended motor vehicle fuel is removed or sold in this state by  
13 the blender of the fuel. The number of gallons of blended motor  
14 vehicle fuel subject to the tax is the difference between the total  
15 number of gallons of blended motor vehicle fuel removed or sold and the  
16 number of gallons of previously taxed motor vehicle fuel used to  
17 produce the blended motor vehicle fuel.

18 (3) The proceeds of the motor vehicle fuel excise tax shall be  
19 distributed as provided in RCW (~~46.68.090~~) 82.36.410.

20 **Sec. 2.** RCW 82.36.410 and 1973 c 95 s 5 are each amended to read  
21 as follows:

22 All moneys collected by the director shall be transmitted forthwith  
23 to the state treasurer, together with a statement showing whence the  
24 moneys were derived(~~(, and shall be by him credited to the motor~~  
25 ~~vehicle fund)~~). Proceeds collected from King, Pierce, and Snohomish  
26 counties shall be distributed back to these counties in the same  
27 proportions in which the proceeds were remitted to the treasurer, and  
28 used by these counties only for transportation purposes. All other  
29 proceeds shall be credited to the motor vehicle fund and distributed in  
30 accordance with RCW 46.68.090.

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