

**WAC 308-77-005 Definitions.** (1) "Biodiesel" a nonpetroleum-based diesel fuel consisting of short chain alkyl (methyl or ethyl) esters, made by transesterification of vegetable oil or animal fat (tallow), which can be used alone, or blended with conventional petrodiesel in unmodified diesel-engine vehicles.

(2) "Billed gallons" a gallon of fuel, whether net or gross as billed to the purchaser.

(3) "Ethanol" an anhydrous denatured aliphatic alcohol intended for gasoline blending.

(4) "Export" means to obtain fuel in this state for sale or distribution outside this state. To be considered an "export" and qualify for exemption from the fuel tax, fuel obtained outside the bulk transfer terminal system must be physically off-loaded in the destination state, province, or foreign country. The exporter must be licensed or registered, if required, in the state, province, or country of destination.

(5) "Gasoline" means finished gasoline and gasoline blendstocks as defined in Code of Federal Regulations (C.F.R.) 48.4081. Finished gasoline means all products (including gasohol) that are commonly or commercially known or sold as gasoline and are suitable for use as motor vehicle fuel. The product must have an octane rating of 75 or more.

(6) "Gross gallons" a standard gallon unit of petroleum of 231 cubic inches as measured at the terminal rack.

(7) "Invoice" means any document, paper or electronic, proving the ownership transfer of fuel.

(8) "Motor vehicle fuel" is any product sold as gasoline and fuel ethanol. The blending of any products or chemicals with gasoline or any other flammable liquid when the resultant product is sold or used for the propulsion of motor vehicles is considered a motor vehicle fuel subject to the provisions of chapter 82.38 RCW.

(9) "Net gallons" a standard gallon unit of petroleum of 231 cubic inches at 60 degrees Fahrenheit (U.S. petroleum gallon).

(10) "Publicly owned firefighting equipment" means equipment owned and used for firefighting by any agency or political subdivision of the state of Washington and will include fire engines, aid cars, ambulances, and vehicles used to transport firefighting personnel.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-005, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-005, filed 3/16/09, effective 4/16/09; WSR 01-22-073, § 308-77-005, filed 11/1/01, effective 12/2/01.]