

**WAC 308-78-045 Tax exempt use and circumstances. (1) When can an aircraft fuel tax refund be claimed?** When fuel is:

(a) Used by air carriers, supplemental air carriers, and foreign flag carriers, operating under the Federal Aviation Administration Regulations, and local service commuters.

(b) Used for testing and experimental purposes in the manufacture or repair of aircraft, including flight operations.

(c) Used in aircraft crew training in Washington state for certified air carriers.

(d) Used to apply pesticides, herbicides, or other agricultural chemicals.

(e) Exported from this state for use outside this state.

(f) Used in nonhighway equipment, other than aircraft.

(g) Sold with taxes to the United States or foreign government agencies.

(h) In helicopters or aircraft that are used solely for air ambulance services or for training activities directly related to these services. For aircraft, the fuel must be placed directly into the wing tanks.

**(2) What records must be kept when claiming an exemption of aircraft fuel tax?** Each person must keep records of each flight or series of flights for which tax exempt use is claimed. Records will include:

(a) Flight or block time of each flight or series of flights;

(b) Type of aircraft;

(c) Purpose of each flight or series of flights;

(d) Dates; and

(e) Gallons consumed for each flight or series of flights.

[Statutory Authority: RCW 82.42.130. WSR 16-13-051, § 308-78-045, filed 6/9/16, effective 7/10/16. Statutory Authority: RCW 82.42.040. WSR 09-07-077, § 308-78-045, filed 3/16/09, effective 4/16/09; WSR 04-06-001, § 308-78-045, filed 2/18/04, effective 3/20/04. Statutory Authority: RCW 82.42.100. WSR 01-08-083, § 308-78-045, filed 4/4/01, effective 5/5/01. Statutory Authority: RCW 88.42.040. WSR 99-19-097, § 308-78-045, filed 9/20/99, effective 10/21/99; WSR 85-04-027 (Order PFT 85-001), § 308-78-045, filed 1/31/85; WSR 82-20-093 (Order MV 696), § 308-78-045, filed 10/6/82.]