

**WAC 308-77-112 Power take-off (PTO) use. (1) What is PTO use?**

It is fuel used in a motor vehicle engine to operate auxiliary equipment. The equipment must be fueled by the propulsion tank of the motor vehicle.

(2) **What is not considered auxiliary equipment?** Equipment such as air conditioning, power steering, generator, etc., that are considered integral to the operation of the vehicle.

(3) **What formula does the department use in determining PTO usage?** The tax exemption is calculated as a percentage of the total Washington taxable fuel:

|   |      |
|---|------|
| Cement mixer                                  | 25%  |
| Fire trucks (private)                         | 25%  |
| Mobile cranes                                 | 25%  |
| Garbage trucks (with load compactor)          | 25%  |
| Sewer cleaning truck/jet vactor               | 25%  |
| Super suckers                                 | 25%  |
| Line truck with digger/derrick or aerial lift | 20%  |
| Log truck with self loader                    | 20%  |
| Refrigeration trucks                          | 20%  |
| Sweeper trucks (must be motor vehicle)        | 20%  |
| Boom truck/block boom                         | 15%  |
| Bulk feed truck                               | 15%  |
| Dump trailers                                 | 15%  |
| Dump trucks                                   | 15%  |
| Hot asphalt distribution truck                | 15%  |
| Leaf truck                                    | 15%  |
| Lime spreader                                 | 15%  |
| Pneumatic tank truck                          | 15%  |
| Salt spreader on dump truck                   | 15%  |
| Seeder truck                                  | 15%  |
| Semiwrecker                                   | 15%  |
| Service truck with jack hammer/drill          | 15%  |
| Snow plow                                     | 15%  |
| Spray truck                                   | 15%  |
| Tank transport                                | 15%  |
| Tank trucks                                   | 15%  |
| Truck with PTO hydraulic winch                | 15%  |
| Wrecker                                       | 15%  |
| Car carrier with hydraulic winch              | 10%  |
| Carpet cleaning van                           | 10%  |
| Others  | 7.5% |

(4) **What if my fuel consumption is greater than the percentages indicated above?** If you can provide satisfactory documentation and records to show that the fuel consumed by the PTO is greater than the percentages indicated, the department may grant the higher percentage on a case-by-case basis.

(5) **What documents must accompany the refund claims?** All claims must be accompanied by valid purchase invoices to cover the total gallons of fuel purchased, except that invoices for fuel used in fuel oil delivery trucks or when measured by a metering device need only be equal to or greater than the gallons claimed as refundable. A support

schedule for Washington PTO and power pumping credits must accompany each claim for refund.

(6) **What records do I need to keep?** All individual vehicle mileage and fuel records that reflect total mileage, total fuel, Washington taxable mileage, and Washington taxable fuel by vehicle.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-112, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-112, filed 3/16/09, effective 4/16/09; WSR 01-22-073, § 308-77-112, filed 11/1/01, effective 12/2/01.]