

---

SENATE BILL 6172

---

State of Washington                      52nd Legislature                      1992 Regular Session

By Senators Nelson, Vognild, Thorsness and Rasmussen

Read first time 01/20/92. Referred to Committee on Transportation.

1            AN ACT Relating to fuel tax exemptions for power take-off units;  
2 and amending RCW 82.36.280 and 82.38.080.

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

4            **Sec. 1.** RCW 82.36.280 and 1985 c 371 s 5 are each amended to read  
5 as follows:

6            Any person who uses any motor vehicle fuel for the purpose of  
7 operating any internal combustion engine not used on or in conjunction  
8 with any motor vehicle licensed to be operated over and along any of  
9 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 vehicle excise tax has been paid either directly to the vendor from  
14 whom the motor vehicle fuel was purchased or indirectly by adding the

1 amount of such excise tax to the price of such fuel. No refund shall  
2 be made for motor vehicle fuel consumed by any motor vehicle as herein  
3 defined that is required to be registered and licensed as provided in  
4 chapter 46.16 RCW; and is operated over and along any public highway  
5 except that a refund shall be allowed for motor vehicle fuel consumed:

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

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

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

20 (b) For fuel used in operating a power take-off unit on a cement  
21 mixer truck or load compactor on a garbage truck, claimant shall be  
22 allowed a refund of twenty-five percent of the tax paid on all fuel  
23 used in such a truck; and

24 (c) The department is authorized to establish by rule additional  
25 formulae for determining fuel usage when operating other types of  
26 equipment by means of power take-off units when direct measurement of  
27 the fuel used is not feasible. The department is also authorized to  
28 adopt rules regarding the usage of on board computers for the  
29 production of records required by this chapter; and

1 (3) Before December 31, 1992, in a commercial vehicle as defined in  
2 RCW 46.04.140 or a farm vehicle as defined in RCW 46.04.181, if the  
3 motor vehicle fuel consumed contains nine and one-half percent or more  
4 by volume of alcohol and the commercial vehicle or farm vehicle is  
5 operated off the public highways of this state.

6 **Sec. 2.** RCW 82.38.080 and 1990 c 185 s 1 are each amended to read  
7 as follows:

8 There is exempted from the tax imposed by this chapter, the use of  
9 fuel for: (1) Street and highway construction and maintenance purposes  
10 in motor vehicles owned and operated by the state of Washington, or any  
11 county or municipality; (2) publicly owned fire fighting equipment; (3)  
12 special mobile equipment as defined in RCW 46.04.552; (4) power pumping  
13 units or other power take-off equipment of any motor vehicle which is  
14 accurately measured by metering devices that have been specifically  
15 approved by the department or which is established by either of the  
16 following formulae: (a) Pumping propane, or fuel or heating oils or  
17 milk picked up from a farm or dairy farm storage tank by a power take-  
18 off unit on a delivery truck, at the rate of three-fourths of one  
19 gallon for each one thousand gallons of fuel delivered or milk picked  
20 up: PROVIDED, That claimant when presenting his claim to the  
21 department in accordance with the provisions of this chapter, shall  
22 provide to said claim, invoices of propane, or fuel or heating oil  
23 delivered, or such other appropriate information as may be required by  
24 the department to substantiate his claim; or (b) operating a power  
25 take-off unit on a cement mixer truck or a load compactor on a garbage  
26 truck at the rate of twenty-five percent of the total gallons of fuel  
27 used in such a truck; and (c) the department is authorized to establish  
28 by rule additional formulae for determining fuel usage when operating  
29 other types of equipment by means of power take-off units when direct

1 measurement of the fuel used is not feasible. The department is also  
2 authorized to adopt rules regarding the usage of on board computers for  
3 the production of records required by this chapter; (5) motor vehicles  
4 owned and operated by the United States government; (6) heating  
5 purposes; (7) moving a motor vehicle on a public highway between two  
6 pieces of private property when said moving is incidental to the  
7 primary use of the motor vehicle; (8) transit services for only elderly  
8 or handicapped persons, or both, by a private, nonprofit transportation  
9 provider certified under chapter 81.66 RCW; and (9) notwithstanding any  
10 provision of law to the contrary, every urban passenger transportation  
11 system and carriers as defined by chapters 81.68 and 81.70 RCW shall be  
12 exempt from the provisions of this chapter requiring the payment of  
13 special fuel taxes. For the purposes of this section "urban passenger  
14 transportation system" means every transportation system, publicly or  
15 privately owned, having as its principal source of revenue the income  
16 from transporting persons for compensation by means of motor vehicles  
17 and/or trackless trolleys, each having a seating capacity for over  
18 fifteen persons over prescribed routes in such a manner that the routes  
19 of such motor vehicles and/or trackless trolleys, either alone or in  
20 conjunction with routes of other such motor vehicles and/or trackless  
21 trolleys subject to routing by the same transportation system, shall  
22 not extend for a distance exceeding twenty-five road miles beyond the  
23 corporate limits of the county in which the original starting points of  
24 such motor vehicles are located: PROVIDED, That no refunds or credits  
25 shall be granted on fuel used by any urban transportation vehicle or  
26 vehicle operated pursuant to chapters 81.68 and 81.70 RCW on any trip  
27 where any portion of said trip is more than twenty-five road miles  
28 beyond the corporate limits of the county in which said trip  
29 originated.