
HOUSE BILL 1477

State of Washington

53rd Legislature

1993 Regular Session

By Representatives Wood, Schmidt, R. Fisher, Mielke, Brumsickle,
Ludwig, Casada and Shin

Read first time 01/29/93. 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
15 amount of such excise tax to the price of such fuel. No refund shall
16 be made for motor vehicle fuel consumed by any motor vehicle as herein
17 defined that is required to be registered and licensed as provided in
18 chapter 46.16 RCW; and is operated over and along any public highway
19 except that a refund shall be allowed for motor vehicle fuel consumed:

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

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

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

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

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

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

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

32 There is exempted from the tax imposed by this chapter, the use of
33 fuel for: (1) Street and highway construction and maintenance purposes
34 in motor vehicles owned and operated by the state of Washington, or any
35 county or municipality; (2) publicly owned fire fighting equipment; (3)
36 special mobile equipment as defined in RCW 46.04.552; (4) power pumping
37 units or other power take-off equipment of any motor vehicle which is
38 accurately measured by metering devices that have been specifically

1 approved by the department or which is established by either of the
2 following formulae: (a) Pumping propane, or fuel or heating oils or
3 milk picked up from a farm or dairy farm storage tank by a power take-
4 off unit on a delivery truck, at the rate of three-fourths of one
5 gallon for each one thousand gallons of fuel delivered or milk picked
6 up: PROVIDED, That claimant when presenting his claim to the
7 department in accordance with the provisions of this chapter, shall
8 provide to said claim, invoices of propane, or fuel or heating oil
9 delivered, or such other appropriate information as may be required by
10 the department to substantiate his claim; or (b) operating a power
11 take-off unit on a cement mixer truck or a load compactor on a garbage
12 truck at the rate of twenty-five percent of the total gallons of fuel
13 used in such a truck; and (c) the department is authorized to establish
14 by rule additional formulae for determining fuel usage when operating
15 other types of equipment by means of power take-off units when direct
16 measurement of the fuel used is not feasible. The department is also
17 authorized to adopt rules regarding the usage of on board computers for
18 the production of records required by this chapter; (5) motor vehicles
19 owned and operated by the United States government; (6) heating
20 purposes; (7) moving a motor vehicle on a public highway between two
21 pieces of private property when said moving is incidental to the
22 primary use of the motor vehicle; (8) transit services for only elderly
23 or handicapped persons, or both, by a private, nonprofit transportation
24 provider certified under chapter 81.66 RCW; and (9) notwithstanding any
25 provision of law to the contrary, every urban passenger transportation
26 system and carriers as defined by chapters 81.68 and 81.70 RCW shall be
27 exempt from the provisions of this chapter requiring the payment of
28 special fuel taxes. For the purposes of this section "urban passenger
29 transportation system" means every transportation system, publicly or
30 privately owned, having as its principal source of revenue the income
31 from transporting persons for compensation by means of motor vehicles
32 and/or trackless trolleys, each having a seating capacity for over
33 fifteen persons over prescribed routes in such a manner that the routes
34 of such motor vehicles and/or trackless trolleys, either alone or in
35 conjunction with routes of other such motor vehicles and/or trackless
36 trolleys subject to routing by the same transportation system, shall
37 not extend for a distance exceeding twenty-five road miles beyond the
38 corporate limits of the county in which the original starting points of
39 such motor vehicles are located: PROVIDED, That no refunds or credits

1 shall be granted on fuel used by any urban transportation vehicle or
2 vehicle operated pursuant to chapters 81.68 and 81.70 RCW on any trip
3 where any portion of said trip is more than twenty-five road miles
4 beyond the corporate limits of the county in which said trip
5 originated.

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