

CERTIFICATION OF ENROLLMENT

ENGROSSED SENATE BILL 5342

Chapter 268, Laws of 1993

53rd Legislature
1993 Regular Session

ALCOHOL MANUFACTURED AS MOTOR FUEL--MOTOR VEHICLE FUEL
TAX EXEMPTION AND CREDIT FOR SMALL MANUFACTURERS

EFFECTIVE DATE: 7/25/93

Passed by the Senate April 20, 1993
YEAS 31 NAYS 13

JOEL PRITCHARD

President of the Senate

Passed by the House April 17, 1993
YEAS 96 NAYS 0

BRIAN EBERSOLE

**Speaker of the
House of Representatives**

Approved May 7, 1993

MIKE LOWRY

Governor of the State of Washington

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SENATE BILL 5342** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MARTY BROWN

Secretary

FILED

May 7, 1993 - 11:53 a.m.

**Secretary of State
State of Washington**

ENGROSSED SENATE BILL 5342

AS AMENDED BY THE HOUSE

Passed Legislature - 1993 Regular Session

State of Washington 53rd Legislature 1993 Regular Session

By Senators Vognild and Skratek; by request of Department of
Transportation

Read first time 01/25/93. Referred to Committee on Transportation.

1 AN ACT Relating to the tax exemption and tax credit for alcohol
2 used as fuel; repealing RCW 82.36.225; and adding a new section to
3 chapter 82.36 RCW.

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

5 NEW SECTION. **Sec. 1.** RCW 82.36.225 and 1991 c 145 s 2, 1985 c 371
6 s 4, 1981 c 342 s 4, & 1980 c 131 s 3 are each repealed.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.36 RCW
8 to read as follows:

9 (1) Alcohol of any proof that is sold in this state for use as fuel
10 in motor vehicles, farm implements and machines, or implements of
11 husbandry is exempt from the motor vehicle fuel tax under this chapter
12 if such alcohol was manufactured by a company that has been verified by
13 the department as having sold less than eight million gallons of
14 alcohol for use as motor fuel in the prior calendar year.

15 (2) In addition, a tax credit of sixty percent of the tax rate
16 imposed by RCW 82.36.025 shall be given for every gallon of alcohol
17 receiving the exemption under subsection (1) of this section and used
18 in an alcohol-gasoline blend which contains at least nine and one-half

1 percent or more by volume of alcohol: PROVIDED, That in no case may
2 the tax credit claimed be greater than the tax due on the gasoline
3 portion of the blended fuel.

4 (3) This section shall expire on December 31, 1999.

Passed the Senate April 20, 1993.

Passed the House April 17, 1993.

Approved by the Governor May 7, 1993.

Filed in Office of Secretary of State May 7, 1993.