

CERTIFICATION OF ENROLLMENT

**HOUSE BILL 2659**

Chapter 90, Laws of 1996

54th Legislature  
1996 Regular Session

COMPUTATION OF SPECIAL FUEL CONSUMPTION

EFFECTIVE DATE: 6/6/96

Passed by the House February 5, 1996  
Yeas 96 Nays 0

CLYDE BALLARD  
**Speaker of the  
House of Representatives**

Passed by the Senate February 28, 1996  
Yeas 46 Nays 0

JOEL PRITCHARD  
**President of the Senate**

Approved March 15, 1996

MIKE LOWRY  
**Governor of the State of Washington**

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 2659** as passed by the House of Representatives and the Senate on the dates hereon set forth.

TIMOTHY A. MARTIN  
**Chief Clerk**

FILED

March 15, 1996 - 3:21 p.m.

**Secretary of State  
State of Washington**

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HOUSE BILL 2659

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Passed Legislature - 1996 Regular Session

State of Washington                      54th Legislature                      1996 Regular Session

By Representatives Skinner, R. Fisher and Cairnes; by request of  
Department of Licensing

Read first time 01/16/96. Referred to Committee on Transportation.

1            AN ACT Relating to computation of special fuel consumption on a  
2 mileage basis; and amending RCW 82.38.060 and 82.38.140.

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

4            **Sec. 1.** RCW 82.38.060 and 1989 c 142 s 1 are each amended to read  
5 as follows:

6            In the event the tax on special fuel imported into this state in  
7 the fuel supply tanks of motor vehicles for taxable use on Washington  
8 highways can be more accurately determined on a mileage basis the  
9 department is authorized to approve and adopt such basis. When a  
10 special fuel user imports special fuel into or exports special fuel  
11 from the state of Washington in the fuel supply tanks of motor  
12 vehicles, the amount of special fuel consumed in such vehicles on  
13 Washington highways shall be deemed to be such proportion of the total  
14 amount of such special fuel consumed in his entire operations within  
15 and without this state as the total number of miles traveled on the  
16 public highways within this state bears to the total number of miles  
17 traveled within and without the state. The department may also adopt  
18 such mileage basis for determining the taxable use of special fuel used  
19 in motor vehicles which travel regularly over prescribed courses on and

1 off the highways within the state of Washington. In the absence of  
2 records showing the number of miles actually operated per gallon of  
3 special fuel consumed, (~~it shall be prima facie presumed that not less~~  
4 ~~than~~) fuel consumption shall be calculated at the rate of one gallon  
5 (~~of special fuel was consumed~~) for every: (1) Four miles traveled by  
6 vehicles over forty thousand pounds gross vehicle weight; (2) seven  
7 miles traveled by vehicles twelve thousand one to forty thousand pounds  
8 gross vehicle weight; (3) ten miles traveled by vehicles six thousand  
9 one to twelve thousand pounds gross vehicle weight; and (4) sixteen  
10 miles traveled by vehicles six thousand pounds or less gross vehicle  
11 weight.

12 **Sec. 2.** RCW 82.38.140 and 1995 c 274 s 22 are each amended to read  
13 as follows:

14 (1) Every special fuel dealer, special fuel user, and every person  
15 importing, manufacturing, refining, dealing in, transporting, or  
16 storing special fuel in this state shall keep for a period of not less  
17 than three years open to inspection at all times during the business  
18 hours of the day to the department or its authorized representatives,  
19 a complete record of all special fuel purchased or received and all of  
20 such products sold, delivered, or used by them. Such records shall  
21 show:

22 (a) The date of each receipt;

23 (b) The name and address of the person from whom purchased or  
24 received;

25 (c) The number of gallons received at each place of business or  
26 place of storage in the state of Washington;

27 (d) The date of each sale or delivery;

28 (e) The number of gallons sold, delivered, or used for taxable  
29 purposes;

30 (f) The number of gallons sold, delivered, or used for any purpose  
31 not subject to the tax imposed herein;

32 (g) The name, address, and special fuel license number of the  
33 purchaser if the special fuel tax is not collected on the sale or  
34 delivery;

35 (h) The inventories of special fuel on hand at each place of  
36 business at the end of each month.

1 (2)(a) All special fuel users using special fuel in vehicles  
2 licensed for highway operation shall maintain detailed mileage records  
3 on an individual vehicle basis.

4 (b) Such operating records shall show both on-highway and off-  
5 highway usage of special fuel on a daily basis for each vehicle.

6 (c) In the absence of operating records that show both on-highway  
7 and off-highway usage of special fuel on a daily basis for each  
8 vehicle, fuel consumption must be computed under RCW 82.38.060.

9 (3) Persons using special fuel for heating purposes only are not  
10 required to maintain records of fuel usage.

11 (4) Invoices shall be prepared for sales and deliveries of special  
12 fuel in the manner and containing such information as may be prescribed  
13 by the department.

14 Every special fuel dealer or special fuel user making such sales or  
15 deliveries of special fuel and every person so receiving and purchasing  
16 special fuel must each retain one copy of each such invoice as part of  
17 the dealer's permanent records for the time and purposes above  
18 provided.

19 (5) Every special fuel user shall keep, in addition to the dealer's  
20 records of deliveries into motor vehicles, a complete record as  
21 prescribed by the department of the total gallons of special fuel used  
22 for other purposes during each month and the purposes for which said  
23 special fuel was used.

24 (6) Subsections (1)(f), (2)(b), and (5) of this section do not  
25 apply to special fuel users when the special fuel is used off-highway  
26 in farming, construction, or logging operations. Upon filing a special  
27 fuel user tax report, every such special fuel user shall certify and  
28 bear the burden of proof as to the number of gallons of special fuel  
29 used off-highway.

Passed the House February 5, 1996.

Passed the Senate February 28, 1996.

Approved by the Governor March 15, 1996.

Filed in Office of Secretary of State March 15, 1996.