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SENATE BILL 5626

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State of Washington

59th Legislature

2005 Regular Session

By Senators Doumit, Hewitt, Prentice, Roach, Zarelli, Rasmussen and Regala

Read first time 01/31/2005. Referred to Committee on Ways & Means.

1 AN ACT Relating to the business and occupation tax of wholesale  
2 sales of motor vehicle and special fuels; and adding a new section to  
3 chapter 82.04 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW  
6 to read as follows:

7 (1) This chapter does not apply to amounts received by a motor  
8 vehicle fuel distributor from another motor vehicle fuel distributor  
9 from wholesale sales of petroleum products for resale to an end user.

10 (2) This chapter does not apply to amounts received by a special  
11 fuel distributor from another special fuel distributor from wholesale  
12 sales of petroleum products for resale to an end user.

13 (3) As used in this section:

14 (a) "Motor vehicle fuel distributor" has the meaning provided in  
15 RCW 82.36.010; and

16 (b) "Special fuel distributor" has the meaning provided in RCW  
17 82.38.020.

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