
SENATE BILL 6857

State of Washington 59th Legislature 2006 Regular Session

By Senators Kastama and Rasmussen

Read first time 01/27/2006. Referred to Committee on Transportation.

1 AN ACT Relating to fuel tax refunds; amending RCW 82.36.330 and
2 82.38.190; and creating a new section.

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

4 **Sec. 1.** RCW 82.36.330 and 2003 c 53 s 401 are each amended to read
5 as follows:

6 (1) Upon the approval of the director of the claim for refund, the
7 state treasurer shall draw a warrant upon the state treasury for the
8 amount of the claim in favor of the person making such claim and the
9 warrant shall be paid from the excise tax collected on motor vehicle
10 fuel: PROVIDED, That the state treasurer shall deduct from each marine
11 use refund claim an amount equivalent to one cent per gallon and shall
12 deposit the same in the coastal protection fund created by RCW
13 90.48.390.

14 (2) Applications for refunds of excise tax shall be filed in the
15 office of the director not later than the close of the last business
16 day of a period (~~thirteen months~~) five years from the date of
17 purchase of such motor fuel, and if not filed within this period the
18 right to refund shall be forever barred, except that such limitation

1 shall not apply to claims for loss or destruction of motor vehicle fuel
2 as provided by the provisions of RCW 82.36.370.

3 (3) The department shall pay interest of one percent on any refund
4 payable under this chapter that is issued more than thirty state
5 business days after the receipt of a claim properly filed and completed
6 in accordance with this section. After the end of the thirty business-
7 day period, additional interest shall accrue at the rate of one percent
8 on the amount payable for each thirty calendar-day period, until the
9 refund is issued.

10 (4) Any person or the member of any firm or the officer or agent of
11 any corporation who makes any false statement in any claim required for
12 the refund of excise tax, as provided in this chapter, or who collects
13 or causes to be repaid to him or her or to any other person any such
14 refund without being entitled to the same under the provisions of this
15 chapter is guilty of a gross misdemeanor.

16 **Sec. 2.** RCW 82.38.190 and 1998 c 176 s 74 are each amended to read
17 as follows:

18 (1) Claims under RCW 82.38.180 shall be filed with the department
19 on forms prescribed by the department and shall show the date of filing
20 and the period covered in the claim, the number of gallons of special
21 fuel used for purposes subject to tax refund, and such other facts and
22 information as may be required. Every such claim shall be supported by
23 an invoice or invoices issued to or by the claimant, as may be
24 prescribed by the department, and such other information as the
25 department may require. The requirement to provide invoices may be
26 waived for small refund amounts, as determined by the department.
27 Claims for refund of special fuel tax must be for at least twenty
28 dollars.

29 (2) Any amount determined to be refundable by the department under
30 RCW 82.38.180 shall first be credited on any amounts then due and
31 payable from a person to whom the refund is due, and the department
32 shall then certify the balance thereof to the state treasurer, who
33 shall thereupon draw his or her warrant for the certified amount to the
34 person.

35 (3) No refund or credit shall be approved by the department unless
36 a written claim for refund or credit stating the specific grounds upon
37 which the claim is founded is filed with the department:

1 (a) Within (~~thirteen months~~) five years from the date of purchase
2 or from the last day of the month following the close of the reporting
3 period for which the refundable amount or credit is due with respect to
4 refunds or credits allowable under RCW 82.38.180 (1), (2), (4), and
5 (5), and if not filed within this period the right to refund shall be
6 forever barred.

7 (b) Within five years from the last day of the month following the
8 close of the reporting period for which the overpayment is due with
9 respect to the refunds or credits allowable under RCW 82.38.180(3).
10 The department shall refund any amount paid that has been verified by
11 the department to be more than ten dollars over the amount actually due
12 for the reporting period. Payment credits shall not be carried forward
13 and applied to subsequent tax returns for a person licensed under this
14 chapter.

15 (4) Within thirty days after disallowing any claim in whole or in
16 part, the department shall serve written notice of its action on the
17 claimant.

18 (5) Interest shall be paid upon any refundable amount or credit due
19 under RCW 82.38.180(3) at the rate of one percent per month from the
20 last day of the calendar month following the reporting period for which
21 the refundable amount or credit is due.

22 The interest shall be paid:

23 (a) In the case of a refund, to the last day of the calendar month
24 following the date upon which the person making the overpayment, if he
25 or she has not already filed a claim, is notified by the department
26 that a claim may be filed or the date upon which the claim is approved
27 by the department, whichever date is earlier.

28 (b) In the case of a credit, to the same date as that to which
29 interest is computed on the tax or amount against which the credit is
30 applied.

31 If the department determines that any overpayment has been made
32 intentionally or by reason of carelessness, it shall not allow any
33 interest thereon.

34 (6) The department shall pay interest of one percent on any refund
35 payable under RCW 82.38.180 (1), (2), or (6) that is issued more than
36 thirty state business days after the receipt of a claim properly filed
37 and completed in accordance with this section. After the end of the

1 thirty business-day period, additional interest shall accrue at the
2 rate of one percent on the amount payable for each thirty calendar-day
3 period, until the refund is issued.

4 (7) No injunction or writ of mandate or other legal or equitable
5 process shall issue in any suit, action or proceeding in any court
6 against this state or against any officer of the state to prevent or
7 enjoin the collection under this chapter of any tax or any amount of
8 tax required to be collected.

9 NEW SECTION. **Sec. 3.** This act applies to motor vehicle fuel and
10 special fuel purchased on or after the effective date of this act.

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