
HOUSE BILL 2255

State of Washington 61st Legislature 2009 Regular Session

By Representatives Rolfes, Appleton, Seaquist, Smith, and Williams

Read first time 02/18/09. Referred to Committee on Finance.

1 AN ACT Relating to ferry fuel tax exemptions; amending RCW
2 82.08.0255 and 82.12.0256; and providing an effective date.

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

4 **Sec. 1.** RCW 82.08.0255 and 2007 c 223 s 9 are each amended to read
5 as follows:

6 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
7 motor vehicle and special fuel if:

8 (a) The fuel is purchased for the purpose of public transportation
9 and the purchaser is entitled to a refund or an exemption under RCW
10 82.36.275 or 82.38.080(3); or

11 (b) The fuel is purchased by a private, nonprofit transportation
12 provider certified under chapter 81.66 RCW and the purchaser is
13 entitled to a refund or an exemption under RCW 82.36.285 or
14 82.38.080(1)(h); or

15 (c) The fuel is purchased by a public transportation benefit area
16 created under chapter 36.57A RCW or a county-owned ferry or county
17 ferry district created under chapter 36.54 RCW for use in passenger-
18 only ferry vessels; or

19 (d) The fuel is taxable under chapter 82.36 or 82.38 RCW; or

1 (e) The fuel is purchased by the Washington state ferries and the
2 Washington state ferries is entitled to a refund or exemption under RCW
3 82.38.080.

4 (2) Any person who has paid the tax imposed by RCW 82.08.020 on the
5 sale of special fuel delivered in this state shall be entitled to a
6 credit or refund of such tax with respect to fuel subsequently
7 established to have been actually transported and used outside this
8 state by persons engaged in interstate commerce. The tax shall be
9 claimed as a credit or refunded through the tax reports required under
10 RCW 82.38.150.

11 **Sec. 2.** RCW 82.12.0256 and 2007 c 223 s 10 are each amended to
12 read as follows:

13 The provisions of this chapter shall not apply in respect to the
14 use of:

15 (1) Special fuel purchased in this state upon which a refund is
16 obtained as provided in RCW 82.38.180(2); and

17 (2) Motor vehicle and special fuel if:

18 (a) The fuel is used for the purpose of public transportation and
19 the purchaser is entitled to a refund or an exemption under RCW
20 82.36.275 or 82.38.080(3); or

21 (b) The fuel is purchased by a private, nonprofit transportation
22 provider certified under chapter 81.66 RCW and the purchaser is
23 entitled to a refund or an exemption under RCW 82.36.285 or
24 82.38.080(1)(h); or

25 (c) The fuel is purchased by a public transportation benefit area
26 created under chapter 36.57A RCW or a county-owned ferry or county
27 ferry district created under chapter 36.54 RCW for use in passenger-
28 only ferry vessels; or

29 (d) The fuel is taxable under chapter 82.36 or 82.38 RCW:
30 PROVIDED, That the use of motor vehicle and special fuel upon which a
31 refund of the applicable fuel tax is obtained shall not be exempt under
32 this subsection (2)(d), and the director of licensing shall deduct from
33 the amount of such tax to be refunded the amount of tax due under this
34 chapter and remit the same each month to the department of revenue; or

35 (e) The fuel is purchased by the Washington state ferries and the
36 Washington state ferries is entitled to a refund or exemption under RCW

1 82.38.080.

2 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2009.

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