

**RCW 82.08.0255 Exemptions—Sales of motor vehicle and special fuel—Conditions—Credit or refund of special fuel used outside this state in interstate commerce.** (1) The tax levied by RCW 82.08.020 does not apply to sales of motor vehicle and special fuel if:

- (a) The fuel is purchased for the purpose of public transportation and the purchaser is entitled to a refund or an exemption under RCW 82.38.080(1) (f) and (g) or 82.38.180(3) (b); or
- (b) The fuel is purchased by a private, nonprofit transportation provider certified under chapter 81.66 RCW and the purchaser is entitled to a refund or an exemption under RCW 82.38.080(1) (d) or 82.38.180(3) (a); or
- (c) The fuel is purchased by a public transportation benefit area created under chapter 36.57A RCW or a county-owned ferry or county ferry district created under chapter 36.54 RCW for use in passenger-only ferry vessels; or
- (d) The fuel is purchased by the Washington state ferry system for use in a state-owned ferry after June 30, 2013; or
- (e) The fuel is purchased by a county-owned ferry for use in ferry vessels after June 30, 2013; or
- (f) The fuel is taxable under chapter 82.38 RCW.

(2) Any person who has paid the tax imposed by RCW 82.08.020 on the sale of special fuel delivered in this state is entitled to a credit or refund of such tax with respect to fuel subsequently established to have been actually transported and used outside this state by persons engaged in interstate commerce. The tax must be claimed as a credit or refunded through the tax reports required under RCW 82.38.150. [2013 c 225 s 640; 2011 1st sp.s. c 16 s 4; 2007 c 223 s 9; 2005 c 443 s 5; 1998 c 176 s 4. Prior: 1983 1st ex.s. c 35 s 2; 1983 c 108 s 1; 1980 c 147 s 1; 1980 c 37 s 23. Formerly RCW 82.08.030(5).]

**Effective date—2013 c 225:** See note following RCW 82.38.010.

**Effective date—2011 1st sp.s. c 16 ss 1-15:** See note following RCW 47.60.530.

**Effective date—2007 c 223:** See note following RCW 36.57A.220.

**Finding—Intent—2005 c 443:** "The legislature finds that a number of tax exemptions, deductions, credits, and other preferences have outlived their usefulness. State records show no taxpayers have claimed relief under these tax preferences in recent years. The intent of this act is to update and simplify the tax statutes by repealing these outdated tax preferences." [2005 c 443 s 1.]

**Effective date—2005 c 443:** "This act takes effect July 1, 2006." [2005 c 443 s 8.]

**Intent—1983 1st ex.s. c 35:** "It is the intent of the legislature that special fuel purchased in Washington upon which the special fuel tax has been paid, regardless of whether or not the tax is subsequently refunded or credited in whole or in part, should not be subject to the sales and use tax if the special fuel is transported and used outside the state by persons engaged in interstate commerce." [1983 1st ex.s. c 35 s 1.]

**Intent—1980 c 37:** See note following RCW 82.04.4281.

*Diesel, biodiesel, and aircraft fuel sales tax exemption for farmers:  
RCW 82.08.865.*