

WAC 308-77-108 Special rules and requirements for fuel tax refunds. Can I claim a refund for motor vehicle fuel used in my unlicensed off-road vehicles, all-terrain vehicles, and snowmobiles? Yes, only if the motor vehicle fuel is used for nonrecreational purposes such as farming, logging, and construction. An off-road vehicle (ORV) permit is considered a license. Off-road vehicles, all-terrain vehicles, and snowmobiles are defined in RCW 46.09.310 and 46.10.300.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-108, filed 6/9/16, effective 7/10/16.]