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HOUSE BILL 1016

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State of Washington

54th Legislature

1996 Regular Session

By Representatives K. Schmidt and Kremen

Read first time 01/09/95. Referred to Committee on Transportation.

1 AN ACT Relating to state and county ferries; and reenacting and  
2 amending RCW 82.08.0255 and 82.12.0256.

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

4 **Sec. 1.** RCW 82.08.0255 and 1983 1st ex.s. c 35 s 2 and 1983 c 108  
5 s 1 are each reenacted and amended to read as follows:

6 (1) The tax levied by RCW 82.08.020 shall not apply to sales of:

7 (a) Motor vehicle fuel used in aircraft by the manufacturer thereof  
8 for research, development, and testing purposes; and

9 (b) Motor vehicle and special fuel if:

10 (i) The fuel is purchased for the purpose of public transportation  
11 and the purchaser is entitled to a refund or an exemption under RCW  
12 82.36.275 or 82.38.080(9); (~~or~~)

13 (ii) The fuel is purchased by a private, nonprofit transportation  
14 provider certified under chapter 81.66 RCW and the purchaser is  
15 entitled to a refund or an exemption under RCW 82.36.285 or  
16 82.38.080(8); (~~or~~)

17 (iii) The fuel is purchased for marine use by the state ferry  
18 system or by a county ferry system authorized under RCW 36.54.010; or

19 (iv) The fuel is taxable under chapter 82.36 or 82.38 RCW.

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

8 **Sec. 2.** RCW 82.12.0256 and 1983 1st ex.s. c 35 s 3 and 1983 c 108  
9 s 2 are each reenacted and amended to read as follows:

10 The provisions of this chapter shall not apply in respect to the  
11 use of:

12 (1) Motor vehicle fuel used in aircraft by the manufacturer thereof  
13 for research, development, and testing purposes; and

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

16 (3) Motor vehicle and special fuel if:

17 (a) The fuel is used for the purpose of public transportation and  
18 the purchaser is entitled to a refund or an exemption under RCW  
19 82.36.275 or 82.38.080(9); ~~((or))~~

20 (b) The fuel is purchased by a private, nonprofit transportation  
21 provider certified under chapter 81.66 RCW and the purchaser is  
22 entitled to a refund or an exemption under RCW 82.36.285 or  
23 82.38.080(8); ~~((or))~~

24 (c) The fuel is purchased for marine use by the state ferry system  
25 or by a county ferry system authorized under RCW 36.54.010; or

26 (d) The fuel is taxable under chapter 82.36 or 82.38 RCW:  
27 PROVIDED, That the use of motor vehicle and special fuel upon which a  
28 refund of the applicable fuel tax is obtained shall not be exempt under  
29 this subsection (3)~~((+e))~~ (d), and the director of licensing shall  
30 deduct from the amount of such tax to be refunded the amount of tax due  
31 under this chapter and remit the same each month to the department of  
32 revenue.

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