
HOUSE BILL 1273

State of Washington 54th Legislature 1995 Regular Session

By Representatives Fuhrman, Blanton, Elliot and McMorris

Read first time 01/19/95. Referred to Committee on Transportation.

1 AN ACT Relating to refunding motor vehicle fuel and special fuel
2 taxes to Indian tribes; amending RCW 82.36.010; adding new sections to
3 chapter 82.36 RCW; and adding a new section to chapter 82.38 RCW.

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

5 NEW SECTION. **Sec. 1.** A tribe may receive a refund of the amount
6 of motor vehicle fuel excise tax and special fuel tax that a seller,
7 distributor, or dealer of the fuel has paid to the state and passed on
8 to or collected in full from a tribe, an enrolled tribal member, or a
9 tribal business. The amount of the refund is measured by the gallons
10 of the fuel that are:

11 (1) Delivered into and stored at the tribe's bulk fuel storage
12 facilities on the reservation and used solely for tribal business;

13 (2) Resold at a pump by a tribal business operating a tribally
14 licensed filling station to enrolled tribal members by deposit directly
15 into the fuel tank of a motor vehicle owned or leased by them; or

16 (3) Resold at the pump by a tribal business operating a tribally
17 licensed filling station to a tribe or tribal business by deposit
18 directly into the fuel tank of a tribal vehicle.

1 NEW SECTION. **Sec. 2.** Refunds under section 1 of this act must be
2 made upon application by the tribes. The refund process must be that
3 set out in RCW 82.36.270, 82.36.310, and 82.38.190.

4 NEW SECTION. **Sec. 3.** To be eligible for the refund under section
5 1 of this act, a tribe shall maintain records for five years. The
6 tribe shall permit the state or its officers, agents, or designees, to
7 inspect and copy these records. The records include:

8 (1) The quantity of all motor vehicle fuel and all special fuel
9 sold, distributed to, or otherwise obtained by the tribe;

10 (2) The quantity of all motor fuel and all special fuel delivered
11 to the tribe's bulk fuel storage facilities;

12 (3) The quantity of all motor vehicle fuel and all special fuel
13 withdrawn from the tribe's bulk storage facilities;

14 (4) The identity of each vehicle for which motor vehicle fuel or
15 special fuel is withdrawn from the tribe's bulk storage facilities;

16 (5) The identity of the tribal programs or tribal businesses for
17 which all motor vehicle fuel and special fuel withdrawn from the
18 tribe's bulk storage facilities; and

19 (6) The identity, tribal number, and quantity bought of each
20 individual who purchases motor vehicle fuel or special fuel from a
21 tribal business operating a tribally licensed filling station on the
22 reservation.

23 NEW SECTION. **Sec. 4.** A tribe may only purchase fuel from persons
24 who are properly licensed in Washington state to distribute fuel or act
25 as a special fuel dealer or supplier in accordance with this chapter or
26 chapter 82.38 RCW. Tribes shall cause all tribal businesses and
27 tribally licensed filling stations to buy only from those properly
28 licensed persons.

29 NEW SECTION. **Sec. 5.** Sections 1 through 4 of this act do not
30 preclude a tribe from becoming a distributor or special fuel dealer.

31 NEW SECTION. **Sec. 6.** It is an unfair method of competition for a
32 tribe, a tribal business, or a tribal member to sell motor vehicle fuel
33 or special fuel to any nontribal member at a price below the purchase
34 price of that fuel plus all applicable federal and state taxes.

1 **Sec. 7.** RCW 82.36.010 and 1993 c 54 s 1 are each amended to read
2 as follows:

3 For the purposes of this chapter:

4 (1) "Motor vehicle" means every vehicle that is in itself a self-
5 propelled unit, equipped with solid rubber, hollow-cushion rubber, or
6 pneumatic rubber tires and capable of being moved or operated upon a
7 public highway, except motor vehicles used as motive power for or in
8 conjunction with farm implements and machines or implements of
9 husbandry;

10 (2) "Motor vehicle fuel" means gasoline or any other inflammable
11 gas or liquid, by whatsoever name such gasoline, gas, or liquid may be
12 known or sold, the chief use of which is as fuel for the propulsion of
13 motor vehicles or motorboats;

14 (3) "Distributor" means every person who refines, manufactures,
15 produces, or compounds motor vehicle fuel and sells, distributes, or in
16 any manner uses it in this state; also every person engaged in business
17 as a bona fide wholesale merchant dealing in motor vehicle fuel who
18 either acquires it within the state from any person refining it within
19 or importing it into the state, on which the tax has not been paid, or
20 imports it into this state and sells, distributes, or in any manner
21 uses it in this state; also every person who acquires motor vehicle
22 fuel, on which the tax has not been paid, and exports it by commercial
23 motor vehicle as defined in RCW 82.37.020 to a location outside the
24 state. For the purposes of liability for a county fuel tax,
25 "distributor" has that meaning defined in the county ordinance imposing
26 the tax;

27 (4) "Service station" means a place operated for the purpose of
28 delivering motor vehicle fuel into the fuel tanks of motor vehicles;

29 (5) "Department" means the department of licensing;

30 (6) "Director" means the director of licensing;

31 (7) "Dealer" means any person engaged in the retail sale of liquid
32 motor vehicle fuels;

33 (8) "Person" means every natural person, firm, partnership,
34 association, or private or public corporation;

35 (9) "Highway" means every way or place open to the use of the
36 public, as a matter of right, for purposes of vehicular travel;

37 (10) "Broker" means every person, other than a distributor, engaged
38 in business as a broker, jobber, or wholesale merchant dealing in motor
39 vehicle fuel or other petroleum products used or usable in propelling

1 motor vehicles, or in other petroleum products which may be used in
2 blending, compounding, or manufacturing of motor vehicle fuel;

3 (11) "Producer" means every person, other than a distributor,
4 engaged in the business of producing motor vehicle fuel or other
5 petroleum products used in, or which may be used in, the blending,
6 compounding, or manufacturing of motor vehicle fuel;

7 (12) "Distribution" means all withdrawals of motor vehicle fuel for
8 delivery to others, to retail service stations, or to unlicensed bulk
9 storage plants;

10 (13) "Bulk storage plant" means, pursuant to the licensing
11 provisions of RCW 82.36.070, any plant, under the control of the
12 distributor, used for the storage of motor vehicle fuel to which no
13 retail outlets are directly connected by pipe lines;

14 (14) "Marine fuel dealer" means any person engaged in the retail
15 sale of liquid motor vehicle fuel whose place of business and or sale
16 outlet is located upon a navigable waterway;

17 (15) "Alcohol" means alcohol that is produced from renewable
18 resources;

19 (16) "Electronic funds transfer" means any transfer of funds, other
20 than a transaction originated by check, draft, or similar paper
21 instrument, which is initiated through an electronic terminal,
22 telephonic instrument, or computer or magnetic tape so as to order,
23 instruct, or authorize a financial institution to debit or credit an
24 account;

25 (17) "Tribal business" means a business that is wholly owned and
26 operated by a tribe;

27 (18) "Tribe" means an Indian tribe located within this state and
28 recognized as a government entity by the United States department of
29 the interior.

30 NEW SECTION. Sec. 8. A new section is added to chapter 82.38 RCW
31 to read as follows:

32 Sections 1 through 6 of this act apply to this chapter.

33 NEW SECTION. Sec. 9. Sections 1 through 6 of this act are each
34 added to chapter 82.36 RCW.

--- END ---