
SENATE BILL 6488

State of Washington

54th Legislature

1996 Regular Session

By Senators Owen and Prince; by request of Department of Licensing

Read first time 01/16/96. Referred to Committee on Transportation.

1 AN ACT Relating to computation of special fuel consumption on a
2 mileage basis; and amending RCW 82.38.060 and 82.38.140.

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

4 **Sec. 1.** RCW 82.38.060 and 1989 c 142 s 1 are each amended to read
5 as follows:

6 In the event the tax on special fuel imported into this state in
7 the fuel supply tanks of motor vehicles for taxable use on Washington
8 highways can be more accurately determined on a mileage basis the
9 department is authorized to approve and adopt such basis. When a
10 special fuel user imports special fuel into or exports special fuel
11 from the state of Washington in the fuel supply tanks of motor
12 vehicles, the amount of special fuel consumed in such vehicles on
13 Washington highways shall be deemed to be such proportion of the total
14 amount of such special fuel consumed in his entire operations within
15 and without this state as the total number of miles traveled on the
16 public highways within this state bears to the total number of miles
17 traveled within and without the state. The department may also adopt
18 such mileage basis for determining the taxable use of special fuel used
19 in motor vehicles which travel regularly over prescribed courses on and

1 off the highways within the state of Washington. In the absence of
2 records showing the number of miles actually operated per gallon of
3 special fuel consumed, (~~it shall be prima facie presumed that not less~~
4 ~~than~~) fuel consumption shall be calculated at the rate of one gallon
5 (~~of special fuel was consumed~~) for every: (1) Four miles traveled by
6 vehicles over forty thousand pounds gross vehicle weight; (2) seven
7 miles traveled by vehicles twelve thousand one to forty thousand pounds
8 gross vehicle weight; (3) ten miles traveled by vehicles six thousand
9 one to twelve thousand pounds gross vehicle weight; and (4) sixteen
10 miles traveled by vehicles six thousand pounds or less gross vehicle
11 weight.

12 **Sec. 2.** RCW 82.38.140 and 1995 c 274 s 22 are each amended to read
13 as follows:

14 (1) Every special fuel dealer, special fuel user, and every person
15 importing, manufacturing, refining, dealing in, transporting, or
16 storing special fuel in this state shall keep for a period of not less
17 than three years open to inspection at all times during the business
18 hours of the day to the department or its authorized representatives,
19 a complete record of all special fuel purchased or received and all of
20 such products sold, delivered, or used by them. Such records shall
21 show:

22 (a) The date of each receipt;

23 (b) The name and address of the person from whom purchased or
24 received;

25 (c) The number of gallons received at each place of business or
26 place of storage in the state of Washington;

27 (d) The date of each sale or delivery;

28 (e) The number of gallons sold, delivered, or used for taxable
29 purposes;

30 (f) The number of gallons sold, delivered, or used for any purpose
31 not subject to the tax imposed herein;

32 (g) The name, address, and special fuel license number of the
33 purchaser if the special fuel tax is not collected on the sale or
34 delivery;

35 (h) The inventories of special fuel on hand at each place of
36 business at the end of each month.

1 (2)(a) All special fuel users using special fuel in vehicles
2 licensed for highway operation shall maintain detailed mileage records
3 on an individual vehicle basis.

4 (b) Such operating records shall show both on-highway and off-
5 highway usage of special fuel on a daily basis for each vehicle.

6 (c) In the absence of operating records that show both on-highway
7 and off-highway usage of special fuel on a daily basis for each
8 vehicle, fuel consumption must be computed under RCW 82.38.060.

9 (3) Persons using special fuel for heating purposes only are not
10 required to maintain records of fuel usage.

11 (4) Invoices shall be prepared for sales and deliveries of special
12 fuel in the manner and containing such information as may be prescribed
13 by the department.

14 Every special fuel dealer or special fuel user making such sales or
15 deliveries of special fuel and every person so receiving and purchasing
16 special fuel must each retain one copy of each such invoice as part of
17 the dealer's permanent records for the time and purposes above
18 provided.

19 (5) Every special fuel user shall keep, in addition to the dealer's
20 records of deliveries into motor vehicles, a complete record as
21 prescribed by the department of the total gallons of special fuel used
22 for other purposes during each month and the purposes for which said
23 special fuel was used.

24 (6) Subsections (1)(f), (2)(b), and (5) of this section do not
25 apply to special fuel users when the special fuel is used off-highway
26 in farming, construction, or logging operations. Upon filing a special
27 fuel user tax report, every such special fuel user shall certify and
28 bear the burden of proof as to the number of gallons of special fuel
29 used off-highway.

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