

2 **HB 1016 - H AMD 929 ADOPTED 5/17/95**

3 By Representative K. Schmidt

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5 Strike everything after the enacting clause and insert the  
6 following:

7 "**Sec. 1.** RCW 82.38.030 and 1989 c 193 s 3 are each amended to read  
8 as follows:

9 (1) There is hereby levied and imposed upon special fuel users a  
10 tax at the rate computed in the manner provided in RCW 82.36.025 per  
11 gallon or each one hundred cubic feet of compressed natural gas  
12 measured at standard pressure and temperature on the use of special  
13 fuel in any motor vehicle, or a ferry owned or operated by the state of  
14 Washington or one of its political subdivisions, operated upon the  
15 highways or waterways of this state during the fiscal year for which  
16 such rate is applicable.

17 (2) The tax shall be collected by the special fuel dealer and shall  
18 be paid over to the department as hereinafter provided: (a) With  
19 respect to all special fuel delivered by a special fuel dealer into  
20 supply tanks of motor vehicles or into storage facilities used for the  
21 fueling of motor vehicles at unbonded service stations in this state;  
22 or (b) in all other transactions where the purchaser is not the holder  
23 of a valid special fuel license issued pursuant to this chapter  
24 allowing the purchase of untaxed special fuel, except sales of special  
25 fuel for export. To claim an exemption on account of sales by a  
26 licensed special fuel dealer for export, the purchaser shall obtain  
27 from the selling special fuel dealer, and such selling special fuel  
28 dealer must furnish the purchaser, an invoice giving such details of  
29 the sale for export as the director may require, copies of which shall  
30 be furnished the department and the entity of the state or foreign  
31 jurisdiction of destination which is charged by the laws of that state  
32 or foreign jurisdiction with the control or monitoring or both, of the  
33 sales or movement of special fuel in that state or foreign  
34 jurisdiction.

1 (3) The tax shall be paid over to the department by the special  
2 fuel user as hereinafter provided with respect to the taxable use of  
3 special fuel upon which the tax has not previously been imposed.

4 It is expressly provided that delivery of special fuel may be made  
5 without collecting the tax otherwise imposed, when such deliveries are  
6 made by a bonded special fuel dealer to special fuel users who are  
7 authorized by the department as hereinafter provided, to purchase fuel  
8 without payment of tax to the bonded special fuel dealer.

9 **Sec. 2.** RCW 82.36.410 and 1973 c 95 s 5 are each amended to read  
10 as follows:

11 All moneys collected by the director shall be transmitted forthwith  
12 to the state treasurer, together with a statement showing whence the  
13 moneys were derived, and shall be by him credited to the motor vehicle  
14 fund. All revenues from fuel purchased for marine use by the state  
15 ferry system shall be credited to the Puget Sound ferry operations  
16 account created under RCW 47.60.530. All revenues from fuel purchased  
17 for marine use by Pierce, Skagit, and Whatcom counties for county ferry  
18 operations shall be credited to the motor vehicle fund and distributed  
19 under RCW 46.68.100(3) and allocated according to RCW 47.56.725. All  
20 revenues from fuel purchased by Wahkiakum county for county ferry  
21 operations shall be directly reimbursed by the state treasurer to the  
22 Wahkiakum county treasurer.

23 **Sec. 3.** RCW 47.56.725 and 1991 c 310 s 1 are each amended to read  
24 as follows:

25 (1) The department is hereby authorized to enter into a continuing  
26 agreement with Pierce, Skagit, and Whatcom counties pursuant to which  
27 the department shall, from time to time, direct the distribution to  
28 each of the counties the amounts authorized in subsection (2) of this  
29 section in accordance with RCW 46.68.100.

30 (2) The department is authorized to include in each agreement a  
31 provision for the distribution of funds to each county to reimburse the  
32 county for fifty percent of the deficit incurred during each previous  
33 fiscal year in the operation and maintenance of the ferry system owned  
34 and operated by the county. The total amount to be reimbursed to  
35 Pierce, Skagit, and Whatcom counties collectively shall not exceed one  
36 million dollars in any biennium. Refunds of motor vehicle fuel taxes  
37 for county ferry operations shall not be considered in the amount to be

1 reimbursed. Each county agreement shall contain a requirement that the  
2 county shall maintain tolls on its ferries at least equal to tolls in  
3 place on January 1, 1990.

4 (3) The annual fiscal year operating and maintenance deficit, if  
5 any, shall be determined by Pierce, Skagit, and Whatcom counties  
6 subject to review and approval of the department. The annual fiscal  
7 year operating and maintenance deficit is defined as the total of  
8 operations and maintenance expenditures less the sum of ferry toll  
9 revenues and that portion of fuel tax revenue distributions which are  
10 attributable to the county ferry as determined by the department.  
11 Distribution of the amounts authorized by subsection (2) of this  
12 section by the state treasurer shall be directed by the department upon  
13 the receipt of properly executed vouchers from each county.

14 (4) The county road administration board may evaluate requests by  
15 Pierce, Skagit, Wahkiakum, and Whatcom counties for county ferry  
16 capital improvement funds. The board shall evaluate the requests and,  
17 if approved by a majority of the board, submit the requests to the  
18 legislature for funding out of the amounts available under RCW  
19 46.68.100(3). Any county making a request under this subsection shall  
20 first seek funding through the public works trust fund, or any other  
21 available revenue source, where appropriate."

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25 On page 1, line 1 of the title, after "ferries;" strike the  
26 remainder of the title and insert "and amending RCW 82.38.030,  
27 82.36.410, and 47.56.725."

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