

6434

Sponsor(s): Senators Benton, Haugen and T. Sheldon; by request of Department of Licensing

Brief Description: Modifying fuel tax provisions.

SB 6434 - DIGEST

Declares that, if a person holds for sale, sells, purchases, or uses any dyed special fuel in violation of chapter 82.38 RCW, all dyed special fuel held for sale, sold, purchased, stored, or used by that person is considered special fuel, and the person is subject to all presumptions, reporting, and recordkeeping requirements and other obligations which apply to special fuel, along with payment of any applicable taxes, penalties, or interest for illegal use.

Provides that a person may operate or maintain a licensed or required to be licensed motor vehicle with dyed special fuel in the fuel supply tank only if the use is authorized by the internal revenue code and the person is either the holder of an uncanceled dyed special fuel user license issued or the use is exempt from the special fuel tax. A person may maintain dyed special fuel for a taxable use in bulk storage if the person is the holder of an uncanceled dyed special fuel user license issued under chapter 82.38 RCW.

Declares that it is unlawful for any person to sell, use, hold for sale, or hold for intended use dyed special fuel in a manner in violation of this chapter.

Provides that a person who maintains dyed special fuel in bulk storage for an intended sale or use in violation of this chapter is subject to a civil penalty of ten dollars for each gallon of dyed special fuel, or one thousand dollars, whichever is greater, currently or previously maintained in bulk storage by the person. The civil penalty collected as a result of this provision must be deposited in the motor vehicle fund. The penalties must be collected and administered under this chapter.