

ESSB 6103 - H AMD 613

By Representative DeBolt

FAILED 04/24/2005

1 On page 20, after line 5, insert the following:

2 "NEW SECTION. **Sec. 112.** A new section is added to chapter 82.36
3 RCW to read as follows:

4 Every person who purchases and uses any motor vehicle fuel in a
5 motor vehicle used to haul logs to mills within the state of
6 Washington, and the vehicle is licensed upon payment of the weight fee
7 in schedule A of RCW 46.16.070, shall receive a refund of the amount of
8 the motor vehicle fuel excise tax paid on each gallon of motor vehicle
9 fuel so used, whether such motor vehicle excise tax has been paid
10 either directly to the vendor from whom the motor vehicle fuel was
11 purchased or indirectly by adding the amount of such excise tax to the
12 price of such fuel.

13 **Sec. 113.** RCW 82.38.080 and 1998 c 176 s 60 are each amended to
14 read as follows:

15 (1) There is exempted from the tax imposed by this chapter, the use
16 of fuel for:

17 (a) Street and highway construction and maintenance purposes in
18 motor vehicles owned and operated by the state of Washington, or any
19 county or municipality;

20 (b) Publicly owned fire fighting equipment;

21 (c) Special mobile equipment as defined in RCW 46.04.552;

22 (d) Power pumping units or other power take-off equipment of any
23 motor vehicle which is accurately measured by metering devices that
24 have been specifically approved by the department or which is
25 established by any of the following formulae:

26 (i) Pumping propane, or fuel or heating oils or milk picked up from
27 a farm or dairy farm storage tank by a power take-off unit on a
28 delivery truck, at a rate determined by the department: PROVIDED, That
29 claimant when presenting his or her claim to the department in

1 accordance with this chapter, shall provide to the claim, invoices of
2 propane, or fuel or heating oil delivered, or such other appropriate
3 information as may be required by the department to substantiate his or
4 her claim;

5 (ii) Operating a power take-off unit on a cement mixer truck or a
6 load compactor on a garbage truck at the rate of twenty-five percent of
7 the total gallons of fuel used in such a truck; or

8 (iii) The department is authorized to establish by rule additional
9 formulae for determining fuel usage when operating other types of
10 equipment by means of power take-off units when direct measurement of
11 the fuel used is not feasible. The department is also authorized to
12 adopt rules regarding the usage of on board computers for the
13 production of records required by this chapter;

14 (e) Motor vehicles owned and operated by the United States
15 government;

16 (f) Heating purposes;

17 (g) Moving a motor vehicle on a public highway between two pieces
18 of private property when said moving is incidental to the primary use
19 of the motor vehicle;

20 (h) Transportation services for persons with special transportation
21 needs by a private, nonprofit transportation provider regulated under
22 chapter 81.66 RCW;

23 (i) Vehicle refrigeration units, mixing units, or other equipment
24 powered by separate motors from separate fuel tanks; (~~and~~)

25 (j) The operation of a motor vehicle as a part of or incidental to
26 logging operations upon a highway under federal jurisdiction within the
27 boundaries of a federal area if the federal government requires a fee
28 for the privilege of operating the motor vehicle upon the highway, the
29 proceeds of which are reserved for constructing or maintaining roads in
30 the federal area, or requires maintenance or construction work to be
31 performed on the highway for the privilege of operating the motor
32 vehicle on the highway; and

33 (k) Motor vehicles used to haul logs to mills within the state of
34 Washington if the vehicle is licensed upon payment of the weight fee in
35 schedule A of RCW 46.16.070.

36 (2) There is exempted from the tax imposed by this chapter the
37 removal or entry of special fuel under the following circumstances and
38 conditions:

1 (a) If it is the removal from a terminal or refinery of, or the
2 entry or sale of, a special fuel if all of the following apply:

3 (i) The person otherwise liable for the tax is a licensee other
4 than a dyed special fuel user or international fuel tax agreement
5 licensee;

6 (ii) For a removal from a terminal, the terminal is a licensed
7 terminal; and

8 (iii) The special fuel satisfies the dyeing and marking
9 requirements of this chapter;

10 (b) If it is an entry or removal from a terminal or refinery of
11 taxable special fuel transferred to a refinery or terminal and the
12 persons involved, including the terminal operator, are licensed; and

13 (c)(i) If it is a special fuel that, under contract of sale, is
14 shipped to a point outside this state by a supplier by means of any of
15 the following:

16 (A) Facilities operated by the supplier;

17 (B) Delivery by the supplier to a carrier, customs broker, or
18 forwarding agent, whether hired by the purchaser or not, for shipment
19 to the out-of-state point;

20 (C) Delivery by the supplier to a vessel clearing from port of this
21 state for a port outside this state and actually exported from this
22 state in the vessel.

23 (ii) For purposes of this subsection (2)(c):

24 (A) "Carrier" means a person or firm engaged in the business of
25 transporting for compensation property owned by other persons, and
26 includes both common and contract carriers; and

27 (B) "Forwarding agent" means a person or firm engaged in the
28 business of preparing property for shipment or arranging for its
29 shipment.

30 (3) Notwithstanding any provision of law to the contrary, every
31 urban passenger transportation system and carriers as defined by
32 chapters 81.68 and 81.70 RCW shall be exempt from the provisions of
33 this chapter requiring the payment of special fuel taxes. For the
34 purposes of this section "urban passenger transportation system" means
35 every transportation system, publicly or privately owned, having as its
36 principal source of revenue the income from transporting persons for
37 compensation by means of motor vehicles and/or trackless trolleys, each
38 having a seating capacity for over fifteen persons over prescribed

1 routes in such a manner that the routes of such motor vehicles and/or
2 trackless trolleys, either alone or in conjunction with routes of other
3 such motor vehicles and/or trackless trolleys subject to routing by the
4 same transportation system, shall not extend for a distance exceeding
5 twenty-five road miles beyond the corporate limits of the county in
6 which the original starting points of such motor vehicles are located:
7 PROVIDED, That no refunds or credits shall be granted on special fuel
8 used by any urban transportation vehicle or vehicle operated pursuant
9 to chapters 81.68 and 81.70 RCW on any trip where any portion of said
10 trip is more than twenty-five road miles beyond the corporate limits of
11 the county in which said trip originated."

12 Correct the title.

13 On page 45, line 1, after "109," insert "112, 113,"

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