
HOUSE BILL 2928

State of Washington

59th Legislature

2006 Regular Session

By Representatives Orcutt, Blake, Buri, Holmquist, Schindler, Haler, McCune, Cox, Bailey, Alexander, Kristiansen, Crouse, Clements, Newhouse, Skinner, Dunn, Shabro, Kretz and McDonald

Read first time 01/17/2006. Referred to Committee on Finance.

1 AN ACT Relating to excise tax relief for commercial fuel users;
2 adding a new section to chapter 82.08 RCW; and adding a new section to
3 chapter 82.12 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of
8 diesel fuel to a commercial fuel user for nonhighway use while engaging
9 in business. Fuel used for space or water heating for human habitation
10 is not exempt under this section.

11 (2) For the purposes of this section, "diesel fuel" is defined as
12 provided in 26 U.S.C. 4083, as amended or renumbered as of January 1,
13 2006.

14 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
15 to read as follows:

16 (1) The provisions of this chapter do not apply with respect to the
17 nonhighway use of diesel fuel while engaging in business. Fuel used

1 for space or water heating for human habitation is not exempt under
2 this section.

3 (2) The definitions in section 1 of this act apply to this section.

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