
HOUSE BILL 2963

State of Washington 59th Legislature 2006 Regular Session

By Representatives Blake, Buck, Kessler, Orcutt, Kristiansen, Dunn,
Kretz and McCune

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

1 AN ACT Relating to diesel fuel sales and use tax exemptions for
2 loggers and timber growers; adding a new section to chapter 82.08 RCW;
3 adding a new section to chapter 82.12 RCW; and declaring an emergency.

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 logging operation for nonhighway use. This exemption
9 is available only if the buyer provides the seller with an exemption
10 certificate in a form and manner prescribed by the department. Fuel
11 used for space or water heating for human habitation is not exempt
12 under this section.

13 (2) The definitions in this subsection apply to this section.

14 (a) "Diesel fuel" is defined as provided in 26 U.S.C. 4083, as
15 amended or renumbered as of January 1, 2006.

16 (b) "Logging operation" means an establishment primarily engaged in
17 one or more of the following activities: (i) Cutting timber; (ii)
18 transporting timber; (iii) producing wood chips in the field; or (iv)
19 operating timber tracts for the purpose of selling standing timber.

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

3 (1) The provisions of this chapter do not apply with respect to the
4 nonhighway use of diesel fuel by a logging operation. Fuel used for
5 space or water heating for human habitation is not exempt under this
6 section.

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

8 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
9 preservation of the public peace, health, or safety, or support of the
10 state government and its existing public institutions, and takes effect
11 immediately.

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