

---

SENATE BILL 6039

---

State of Washington

59th Legislature

2005 Regular Session

By Senator Haugen

Read first time 02/24/2005. Referred to Committee on Transportation.

1 AN ACT Relating to the aircraft fuel tax; and amending RCW  
2 82.42.030.

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

4 **Sec. 1.** RCW 82.42.030 and 1989 c 193 s 4 are each amended to read  
5 as follows:

6 The provision of RCW 82.42.020 imposing the payment of an excise  
7 tax on each gallon of aircraft fuel sold, delivered or used in this  
8 state shall not apply to aircraft fuel sold for export, nor to aircraft  
9 fuel used for the following purposes: (1) ~~((The operation of aircraft  
10 when such use is by any air carrier or supplemental air carrier  
11 operating under a certificate of public convenience and necessity under  
12 the provisions of the Federal Aviation Act of 1958, Public Law 85-726,  
13 as amended; (2))~~ The operation of aircraft for testing or experimental  
14 purposes; ((+3)) and (2) the operation of aircraft when such operation  
15 is for the training of crews in Washington state for purchasers of  
16 aircraft who are certified air carriers((; and (4) the operation of  
17 aircraft in the operations of a local service commuter)): PROVIDED,  
18 That the director's determination as to a particular activity for which

1 aircraft fuel is used as being an exemption under this section, or  
2 otherwise, shall be final.

3 To claim an exemption on account of sales by a licensed distributor  
4 of aircraft fuel for export, the purchaser shall obtain from the  
5 selling distributor, and such selling distributor must furnish the  
6 purchaser, an invoice giving such details of the sale for export as the  
7 director may require, copies of which shall be furnished the department  
8 and the entity of the state or foreign jurisdiction of destination  
9 which is charged by the laws of that state or foreign jurisdiction with  
10 the control or monitoring or both, of the sales or movement of aircraft  
11 fuel in that state or foreign jurisdiction.

--- END ---