
SENATE BILL 6148

State of Washington

59th Legislature

2006 Regular Session

By Senators Mulliken, Haugen, Hewitt, Morton, Parlette, Rasmussen, Schoesler, Delvin, Shin, Honeyford and Schmidt

Read first time 01/09/2006. Referred to Committee on Agriculture & Rural Economic Development.

1 AN ACT Relating to sales and use tax exemptions for fuel used by
2 farmers in farming businesses; amending RCW 82.08.0255 and 82.12.0256;
3 and providing an effective date.

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

5 **Sec. 1.** RCW 82.08.0255 and 2005 c 443 s 5 are each amended to read
6 as follows:

7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
8 motor vehicle and special fuel if:

9 (a) The fuel is purchased for the purpose of public transportation
10 and the purchaser is entitled to a refund or an exemption under RCW
11 82.36.275 or 82.38.080(3); or

12 (b) The fuel is purchased by a private, nonprofit transportation
13 provider certified under chapter 81.66 RCW and the purchaser is
14 entitled to a refund or an exemption under RCW 82.36.285 or
15 82.38.080(1)(h); or

16 (c) The fuel is taxable under chapter 82.36 or 82.38 RCW; or

17 (d) The fuel is purchased by a farmer for the purpose of growing,
18 raising, or producing agricultural products for sale, and the purchaser
19 is entitled to a refund or exemption from motor vehicle fuel or special

1 fuel taxes under chapter 82.36 or 82.38 RCW. For the purposes of this
2 subsection (1)(d), "agricultural product" and "farmer" have the same
3 meanings as provided in RCW 82.04.213.

4 (2) Any person who has paid the tax imposed by RCW 82.08.020 on the
5 sale of special fuel delivered in this state shall be entitled to a
6 credit or refund of such tax with respect to fuel subsequently
7 established to have been actually transported and used outside this
8 state by persons engaged in interstate commerce. The tax shall be
9 claimed as a credit or refunded through the tax reports required under
10 RCW 82.38.150.

11 **Sec. 2.** RCW 82.12.0256 and 2005 c 443 s 6 are each amended to read
12 as follows:

13 The provisions of this chapter shall not apply in respect to the
14 use of:

15 (1) Special fuel purchased in this state upon which a refund is
16 obtained as provided in RCW 82.38.180(2); and

17 (2) Motor vehicle and special fuel if:

18 (a) The fuel is used for the purpose of public transportation and
19 the purchaser is entitled to a refund or an exemption under RCW
20 82.36.275 or 82.38.080(3); or

21 (b) The fuel is purchased by a private, nonprofit transportation
22 provider certified under chapter 81.66 RCW and the purchaser is
23 entitled to a refund or an exemption under RCW 82.36.285 or
24 82.38.080(1)(h); or

25 (c) The fuel is taxable under chapter 82.36 or 82.38 RCW:
26 PROVIDED, That the use of motor vehicle and special fuel upon which a
27 refund of the applicable fuel tax is obtained shall not be exempt under
28 this subsection (2)(c), and the director of licensing shall deduct from
29 the amount of such tax to be refunded the amount of tax due under this
30 chapter and remit the same each month to the department of revenue; or

31 (d) The fuel is purchased by a farmer for the purpose of growing,
32 raising, or producing agricultural products for sale, and the purchaser
33 is entitled to a refund or exemption from motor vehicle fuel or special
34 fuel taxes under chapter 82.36 or 82.38 RCW. For the purposes of this
35 subsection (2)(d), "agricultural product" and "farmer" have the same

1 meanings as provided in RCW 82.04.213.

2 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2006.

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