

SSB 5009 - H AMD 625
By Representative Hunter

ADOPTED 04/18/2007

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 82.08.865 and 2006 c 7 s 1 are each amended to read
4 as follows:

5 (1) The tax levied by RCW 82.08.020 does not apply to sales of
6 diesel fuel, biodiesel fuel, or aircraft fuel (~~(as defined in RCW~~
7 ~~82.42.010(5))~~), to a farm fuel user for nonhighway use. This exemption
8 applies to a fuel blend if all of the component fuels of the blend
9 would otherwise be exempt under this subsection if the component fuels
10 were sold as separate products. This exemption is available only if
11 the buyer provides the seller with an exemption certificate in a form
12 and manner prescribed by the department. Fuel used for space or water
13 heating for human habitation is not exempt under this section.

14 (2) The definitions in RCW 82.04.213 and this subsection apply to
15 this section.

16 (a) "Aircraft fuel" is defined as provided in RCW 82.42.010.

17 (b) "Biodiesel fuel" is defined as provided in RCW 19.112.010.

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

20 (~~(b)~~) (d) "Farm fuel user" means: (i) A farmer; or (ii) a person
21 who provides horticultural services for farmers, such as soil
22 preparation services, crop cultivation services, and crop harvesting
23 services.

24 **Sec. 2.** RCW 82.12.865 and 2006 c 7 s 2 are each amended to read as
25 follows:

26 (1) The provisions of this chapter do not apply with respect to the
27 nonhighway use of diesel fuel, biodiesel fuel, or aircraft fuel (~~(as~~
28 ~~defined in RCW 82.42.010(5))~~), by a farm fuel user. This exemption
29 applies to a fuel blend if all of the component fuels of the blend

1 would otherwise be exempt under this subsection if the component fuels
2 were acquired as separate products. Fuel used for space or water
3 heating for human habitation is not exempt under this section.

4 (2) The definitions in RCW 82.08.865 apply to this section.

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

EFFECT: Clarifies that the sales and use tax exemption applies to
biodiesel fuel blends.

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