

2SSB 5862 - S AMD

By Senators Kilmer, Haugen

ADOPTED 03/12/2007

1 On page 5, after line 23, insert the following:

2 "Sec. 8. RCW 82.08.0255 and 2005 c 443 s 5 are each amended to  
3 read as follows:

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

6 (a) The fuel is purchased for the purpose of public transportation  
7 and the purchaser is entitled to a refund or an exemption under RCW  
8 82.36.275 or 82.38.080(3); or

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

13 (c) The fuel is purchased by a public transportation benefit area  
14 created under chapter 36.57A RCW or a county-owned ferry or county  
15 ferry district created under chapter 36.54 RCW for use in passenger-  
16 only ferry vessels; or

17 (d) The fuel is taxable under chapter 82.36 or 82.38 RCW.

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

25 **Sec. 9.** RCW 82.12.0256 and 2005 c 443 s 6 are each amended to read  
26 as follows:

27 The provisions of this chapter shall not apply in respect to the  
28 use of:

1 (1) Special fuel purchased in this state upon which a refund is  
2 obtained as provided in RCW 82.38.180(2); and  
3 (2) Motor vehicle and special fuel if:  
4 (a) The fuel is used for the purpose of public transportation and  
5 the purchaser is entitled to a refund or an exemption under RCW  
6 82.36.275 or 82.38.080(3); or  
7 (b) The fuel is purchased by a private, nonprofit transportation  
8 provider certified under chapter 81.66 RCW and the purchaser is  
9 entitled to a refund or an exemption under RCW 82.36.285 or  
10 82.38.080(1)(h); or  
11 (c) The fuel is purchased by a public transportation benefit area  
12 created under chapter 36.57A RCW or a county-owned ferry or county  
13 ferry district created under chapter 36.54 RCW for use in passenger-  
14 only ferry vessels; or  
15 (d) The fuel is taxable under chapter 82.36 or 82.38 RCW:  
16 PROVIDED, That the use of motor vehicle and special fuel upon which a  
17 refund of the applicable fuel tax is obtained shall not be exempt under  
18 this subsection (2)((+e)) (d), and the director of licensing shall  
19 deduct from the amount of such tax to be refunded the amount of tax due  
20 under this chapter and remit the same each month to the department of  
21 revenue."

22 Renumber the remaining section consecutively.

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23 On page 1, line 2 of the title, after "36.54.110," strike "and" and  
24 after "47.60.658" insert ", 82.08.0255, and 82.12.0256"

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