
SENATE BILL 6086

State of Washington 60th Legislature 2007 Regular Session

By Senators Spanel, Rasmussen, Brandland, Jacobsen, Honeyford, Hatfield, Kohl-Welles, Clements, Hargrove and Shin

Read first time 02/19/2007. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing excise tax relief for purchases of
2 diesel fuel for use in commercial fishing; and amending RCW 82.08.0298
3 and 82.12.0298.

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

5 **Sec. 1.** RCW 82.08.0298 and 1987 c 494 s 1 are each amended to read
6 as follows:

7 The tax levied by RCW 82.08.020 shall not apply to sales of diesel
8 fuel for use in the operation of watercraft in commercial ((~~deep-sea~~))
9 fishing operations or commercial passenger fishing boat operations by
10 persons who are regularly engaged in the business of commercial ((~~deep~~
11 ~~sea~~)) fishing or commercial passenger fishing boat operations both
12 within and outside the territorial waters of this state.

13 For purposes of this section, a person is not regularly engaged in
14 the business of commercial ((~~deep-sea~~)) fishing or the operation of a
15 commercial passenger fishing boat if the person has gross receipts from
16 these operations of less than five thousand dollars a year.

17 **Sec. 2.** RCW 82.12.0298 and 1987 c 494 s 2 are each amended to read
18 as follows:

1 The provisions of this chapter shall not apply with respect to the
2 use of diesel fuel in the operation of watercraft in commercial ((~~deep~~
3 ~~sea~~)) fishing operations or commercial passenger fishing boat
4 operations by persons who are regularly engaged in the business of
5 commercial ((~~deep-sea~~)) fishing or commercial passenger fishing boat
6 operations both within and outside the territorial waters of this
7 state.

8 For purposes of this section, a person is not regularly engaged in
9 the business of commercial ((~~deep-sea~~)) fishing or the operation of a
10 commercial passenger fishing boat if the person has gross receipts from
11 these operations of less than five thousand dollars a year.

--- END ---