

SHB 2816 - H AMD 1244

By Representative Morris

NOT CONSIDERED 03/11/2010

- 1 On page 2, line 2, after "than" strike "crude oil importers or"
- 2 On page 4, beginning on line 30, after "refiner," strike "crude oil
3 importer,"
- 4 On page 7, beginning on line 10, after "(5)" strike all material
5 through "act" on line 13 and insert "A licensed, refiner, supplier, or
6 exporter in possession of title to motor vehicle fuel at the time of
7 exportation from this state is liable for and must pay tax to the
8 department on motor vehicle fuel for export as provided in RCW
9 82.36.020(2)(g). The net amount of tax due must be calculated to
10 consider the credit in section 8 of this act"
- 11 On page 10, line 24, after "refiners" strike ", crude oil
12 importers,"
- 13 On page 10, line 26, after "refiner" strike ", crude oil importer,"
- 14 On page 11, line 12, after "licensee;" insert "or"
- 15 On page 11, beginning on line 13, after "Refiner" strike "; or
16 (h) Crude oil importer"
- 17 On page 16, beginning on line 32, after "refiner," strike "crude
18 oil importer,"
- 19 On page 19, line 6, after "than" strike "crude oil importers or"
- 20 On page 21, beginning on line 27, strike all material through "act"
21 on line 30 and insert "A licensed refiner, supplier, or exporter in
22 possession of title to special fuel at the time of exportation from

1 this state is liable for and must pay tax to the department on special
2 fuel for export as provided in RCW 82.38.030(7)(j). The net amount of
3 tax due must be calculated to consider the credit in section 16 of this
4 act"

5 On page 25, after line 31, insert the following:

6 "NEW SECTION. Sec. 18. A new section is added to chapter 82.38
7 RCW to read as follows:

8 (1) The provisions of this chapter requiring the payment of taxes
9 do not apply to special fuel imported into the state in interstate or
10 foreign commerce and intended to be sold while in interstate or foreign
11 commerce, nor to motor vehicle fuel exported from this state to a
12 destination outside the United States, nor to any motor vehicle fuel
13 sold by a licensee to the armed forces of the United States or to the
14 national guard for use exclusively in ships or for export from this
15 state.

16 (2) The exemption under this section is subject to the provisions
17 of RCW 82.38.080."

18 Renumber the remaining sections consecutively and correct any
19 internal references accordingly.

20 On page 26, line 16, after "licensee;" insert "or"

21 On page 26, beginning on line 17, after "Refiner" strike "; or
22 (i) Crude oil importer"

23 On page 28, beginning on line 26, after "refiners" strike ", crude
24 oil importers,"

25 On page 30, line 33, after "licensed" strike "crude oil importer"
26 and insert "refiner"

27 On page 31, line 20, after "licensed" strike "crude oil importer"
28 and insert "refiner"

29 On page 42, line 7, after "section" strike "20" and insert "16"

1 Correct the title.

EFFECT: Removes the requirement for crude oil importers to be licensed and the refiners will report to Department of Licensing the amount of crude oil they receive from each state. Adds a section in the special fuel section to be the same as in the motor vehicles fuel section already in the bill. Replaces one section in both the motor vehicle section and the special fuel section to improve the clarity on what parties are responsible for the tax on exported fuel.

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