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SENATE BILL 5564

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State of Washington                      65th Legislature                      2017 Regular Session

By Senators Fortunato, King, O'Ban, and Hawkins

Read first time 01/27/17. Referred to Committee on Transportation.

1            AN ACT Relating to vehicle taxation; amending RCW 82.08.020,  
2 82.38.030, and 46.68.090; creating a new section; repealing RCW  
3 46.68.080, 82.38.010, 82.38.020, 82.38.030, 82.38.031, 82.38.032,  
4 82.38.033, 82.38.035, 82.38.050, 82.38.055, 82.38.060, 82.38.065,  
5 82.38.066, 82.38.072, 82.38.075, 82.38.080, 82.38.090, 82.38.100,  
6 82.38.110, 82.38.120, 82.38.140, 82.38.150, 82.38.160, 82.38.170,  
7 82.38.180, 82.38.183, 82.38.190, 82.38.195, 82.38.200, 82.38.205,  
8 82.38.210, 82.38.220, 82.38.230, 82.38.235, 82.38.245, 82.38.255,  
9 82.38.260, 82.38.270, 82.38.275, 82.38.280, 82.38.290, 82.38.300,  
10 82.38.310, 82.38.320, 82.38.360, 82.38.365, 82.38.370, 82.38.375,  
11 82.38.380, and 82.38.385; providing an effective date; providing a  
12 contingent effective date; and providing a contingent expiration  
13 date.

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

15            **Sec. 1.** RCW 82.08.020 and 2014 c 140 s 12 are each amended to  
16 read as follows:

17            (1) There is levied and collected a tax equal to six and five-  
18 tenths percent of the selling price on each retail sale in this state  
19 of:

20            (a) Tangible personal property, unless the sale is specifically  
21 excluded from the RCW 82.04.050 definition of retail sale;

1 (b) Digital goods, digital codes, and digital automated services,  
2 if the sale is included within the RCW 82.04.050 definition of retail  
3 sale;

4 (c) Services, other than digital automated services, included  
5 within the RCW 82.04.050 definition of retail sale;

6 (d) Extended warranties to consumers; and

7 (e) Anything else, the sale of which is included within the RCW  
8 82.04.050 definition of retail sale.

9 (2) There is levied and collected an additional tax on each  
10 retail car rental, regardless of whether the vehicle is licensed in  
11 this state, equal to five and nine-tenths percent of the selling  
12 price. The revenue collected under this subsection must be deposited  
13 in the multimodal transportation account created in RCW 47.66.070.

14 (3) Beginning July 1, 2003, there is levied and collected an  
15 additional tax of three-tenths of one percent of the selling price on  
16 each retail sale of a motor vehicle in this state, other than retail  
17 car rentals taxed under subsection (2) of this section. The revenue  
18 collected under this subsection must be deposited in the multimodal  
19 transportation account created in RCW 47.66.070.

20 (4) Beginning August 1, 2017, twenty percent of all revenue  
21 collected under subsection (1) of this section on each retail sale of  
22 a vehicle in this state, other than retail car rentals taxed under  
23 subsection (2) of this section, must be deposited in the motor  
24 vehicle fund. Every two years thereafter for ten years, the amount  
25 deposited in the motor vehicle fund under this subsection must be  
26 increased in increments of twenty percent. Beginning August 1, 2027,  
27 one hundred percent of the amount collected under this subsection  
28 must be deposited in the motor vehicle fund. All revenue collected  
29 under this subsection may only be used for highway purposes as  
30 defined in RCW 46.68.130. For the purposes of this subsection  
31 "highway purposes" also includes preservation.

32 (5) For purposes of subsections (3) and (4) of this section,  
33 "motor vehicle" has the meaning provided in RCW 46.04.320 and  
34 "vehicle" has the meaning provided in RCW 46.04.670, but ((does)) the  
35 terms do not include:

36 (a) Farm tractors or farm vehicles as defined in RCW 46.04.180  
37 and 46.04.181, unless the farm tractor or farm vehicle is for use in  
38 the production of marijuana;

39 (b) Off-road vehicles as defined in RCW 46.04.365;

40 (c) Nonhighway vehicles as defined in RCW 46.09.310; and

1 (d) Snowmobiles as defined in RCW 46.04.546.

2 (~~(5)~~) (6) Beginning on December 8, 2005, 0.16 percent of the  
3 taxes collected under subsection (1) of this section must be  
4 dedicated to funding comprehensive performance audits required under  
5 RCW 43.09.470. The revenue identified in this subsection must be  
6 deposited in the performance audits of government account created in  
7 RCW 43.09.475.

8 (~~(6)~~) (7) The taxes imposed under this chapter apply to  
9 successive retail sales of the same property.

10 (~~(7)~~) (8) The rates provided in this section apply to taxes  
11 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

12 **Sec. 2.** RCW 82.38.030 and 2015 3rd sp.s. c 44 s 103 are each  
13 amended to read as follows:

14 (1) There is levied and imposed upon fuel licensees a tax at the  
15 rate of twenty-three cents per gallon of fuel.

16 (2) Beginning July 1, 2003, an additional and cumulative tax rate  
17 of five cents per gallon of fuel is imposed on fuel licensees. This  
18 subsection (2) expires when the bonds issued for transportation 2003  
19 projects are retired.

20 (3) Beginning July 1, 2005, an additional and cumulative tax rate  
21 of three cents per gallon of fuel is imposed on fuel licensees.

22 (4) Beginning July 1, 2006, an additional and cumulative tax rate  
23 of three cents per gallon of fuel is imposed on fuel licensees.

24 (5) Beginning July 1, 2007, an additional and cumulative tax rate  
25 of two cents per gallon of fuel is imposed on fuel licensees.

26 (6) Beginning July 1, 2008, an additional and cumulative tax rate  
27 of one and one-half cents per gallon of fuel is imposed on fuel  
28 licensees.

29 (7) Beginning August 1, 2015, an additional and cumulative tax  
30 rate of seven cents per gallon of fuel is imposed on fuel licensees.

31 (8) Beginning July 1, 2016, an additional and cumulative tax rate  
32 of four and nine-tenths cents per gallon of fuel is imposed on fuel  
33 licensees.

34 (9) Taxes are imposed when:

35 (a) Fuel is removed in this state from a terminal if the fuel is  
36 removed at the rack unless the removal is by a licensed supplier or  
37 distributor for direct delivery to a destination outside of the  
38 state, or the removal is by a fuel supplier for direct delivery to an  
39 international fuel tax agreement licensee under RCW 82.38.320;

1 (b) Fuel is removed in this state from a refinery if either of  
2 the following applies:

3 (i) The removal is by bulk transfer and the refiner or the owner  
4 of the fuel immediately before the removal is not a licensed  
5 supplier; or

6 (ii) The removal is at the refinery rack unless the removal is to  
7 a licensed supplier or distributor for direct delivery to a  
8 destination outside of the state, or the removal is to a licensed  
9 supplier for direct delivery to an international fuel tax agreement  
10 licensee under RCW 82.38.320;

11 (c) Fuel enters into this state for sale, consumption, use, or  
12 storage, unless the fuel enters this state for direct delivery to an  
13 international fuel tax agreement licensee under RCW 82.38.320, if  
14 either of the following applies:

15 (i) The entry is by bulk transfer and the importer is not a  
16 licensed supplier; or

17 (ii) The entry is not by bulk transfer;

18 (d) Fuel enters this state by means outside the bulk transfer-  
19 terminal system and is delivered directly to a licensed terminal  
20 unless the owner is a licensed distributor or supplier;

21 (e) Fuel is sold or removed in this state to an unlicensed entity  
22 unless there was a prior taxable removal, entry, or sale of the fuel;

23 (f) Blended fuel is removed or sold in this state by the blender  
24 of the fuel. The number of gallons of blended fuel subject to tax is  
25 the difference between the total number of gallons of blended fuel  
26 removed or sold and the number of gallons of previously taxed fuel  
27 used to produce the blended fuel;

28 (g) Dyed special fuel is used on a highway, as authorized by the  
29 internal revenue code, unless the use is exempt from the fuel tax;

30 (h) Dyed special fuel is held for sale, sold, used, or is  
31 intended to be used in violation of this chapter;

32 (i) Special fuel purchased by an international fuel tax agreement  
33 licensee under RCW 82.38.320 is used on a highway; and

34 (j) Fuel is sold by a licensed fuel supplier to a fuel  
35 distributor or fuel blender and the fuel is not removed from the bulk  
36 transfer-terminal system.

37 (10)(a) This section expires on the date that the funds deposited  
38 into the motor vehicle fund under RCW 82.08.020(4) equal or exceed  
39 the funds deposited into the motor vehicle fund from the tax imposed  
40 under this section.

1 (b) The department must provide written notice of the expiration  
2 date of this section to affected parties, the chief clerk of the  
3 house of representatives, the secretary of the senate, the office of  
4 the code reviser, and others as deemed appropriate by the department.

5 **Sec. 3.** RCW 46.68.090 and 2015 3rd sp.s. c 44 s 105 are each  
6 amended to read as follows:

7 (1) All moneys that have accrued or may accrue to the motor  
8 vehicle fund from the fuel tax and/or the tax imposed under RCW  
9 82.08.020(4) must be first expended for purposes enumerated in (a)  
10 and (b) of this subsection. The remaining net tax amount must be  
11 distributed monthly by the state treasurer in accordance with  
12 subsections (2) through (8) of this section.

13 (a) For payment of refunds of fuel tax that has been paid and is  
14 refundable as provided by law;

15 (b) For payment of amounts to be expended pursuant to  
16 appropriations for the administrative expenses of the offices of  
17 state treasurer, state auditor, and the department of licensing of  
18 the state of Washington in the administration of the fuel tax, which  
19 sums must be distributed monthly.

20 (2) All of the remaining net tax amount collected under RCW  
21 82.38.030(1) must be distributed as set forth in (a) through (j) of  
22 this subsection.

23 (a) For distribution to the motor vehicle fund an amount equal to  
24 44.387 percent to be expended for highway purposes of the state as  
25 defined in RCW 46.68.130;

26 (b)(i) For distribution to the special category C account, hereby  
27 created in the motor vehicle fund, an amount equal to 3.2609 percent  
28 to be expended for special category C projects. Special category C  
29 projects are category C projects that, due to high cost only, will  
30 require bond financing to complete construction.

31 (ii) The following criteria, listed in order of priority, must be  
32 used in determining which special category C projects have the  
33 highest priority:

34 (A) Accident experience;

35 (B) Fatal accident experience;

36 (C) Capacity to move people and goods safely and at reasonable  
37 speeds without undue congestion; and

38 (D) Continuity of development of the highway transportation  
39 network.

1 (iii) Moneys deposited in the special category C account in the  
2 motor vehicle fund may be used for payment of debt service on bonds  
3 the proceeds of which are used to finance special category C projects  
4 under this subsection (2)(b);

5 (c) For distribution to the Puget Sound ferry operations account  
6 in the motor vehicle fund an amount equal to 2.3283 percent;

7 (d) For distribution to the Puget Sound capital construction  
8 account in the motor vehicle fund an amount equal to 2.3726 percent;

9 (e) For distribution to the transportation improvement account in  
10 the motor vehicle fund an amount equal to 7.5597 percent;

11 (f) For distribution to the transportation improvement account in  
12 the motor vehicle fund an amount equal to 5.6739 percent and expended  
13 in accordance with RCW 47.26.086;

14 (g) For distribution to the cities and towns from the motor  
15 vehicle fund an amount equal to 10.6961 percent in accordance with  
16 RCW 46.68.110;

17 (h) For distribution to the counties from the motor vehicle fund  
18 an amount equal to 19.2287 percent: (i) Out of which there must be  
19 distributed from time to time, as directed by the department of  
20 transportation, those sums as may be necessary to carry out the  
21 provisions of RCW 47.56.725; and (ii) less any amounts appropriated  
22 to the county road administration board to implement the provisions  
23 of RCW 47.56.725(4), with the balance of such county share to be  
24 distributed monthly as the same accrues for distribution in  
25 accordance with RCW 46.68.120;

26 (i) For distribution to the county arterial preservation account,  
27 hereby created in the motor vehicle fund an amount equal to 1.9565  
28 percent. These funds must be distributed by the county road  
29 administration board to counties in proportions corresponding to the  
30 number of paved arterial lane miles in the unincorporated area of  
31 each county and must be used for improvements to sustain the  
32 structural, safety, and operational integrity of county arterials.  
33 The county road administration board must adopt reasonable rules and  
34 develop policies to implement this program and to assure that a  
35 pavement management system is used;

36 (j) For distribution to the rural arterial trust account in the  
37 motor vehicle fund an amount equal to 2.5363 percent and expended in  
38 accordance with RCW 36.79.020.

1 (3) The remaining net tax amount collected under RCW 82.38.030(2)  
2 must be distributed to the transportation 2003 account (nickel  
3 account).

4 (4) The remaining net tax amount collected under RCW 82.38.030(3)  
5 must be distributed as follows:

6 (a) 8.3333 percent must be distributed to the incorporated cities  
7 and towns of the state in accordance with RCW 46.68.110;

8 (b) 8.3333 percent must be distributed to counties of the state  
9 in accordance with RCW 46.68.120; and

10 (c) The remainder must be distributed to the transportation  
11 partnership account created in RCW 46.68.290.

12 (5) The remaining net tax amount collected under RCW 82.38.030(4)  
13 must be distributed as follows:

14 (a) 8.3333 percent must be distributed to the incorporated cities  
15 and towns of the state in accordance with RCW 46.68.110;

16 (b) 8.3333 percent must be distributed to counties of the state  
17 in accordance with RCW 46.68.120; and

18 (c) The remainder must be distributed to the transportation  
19 partnership account created in RCW 46.68.290.

20 (6) The remaining net tax amount collected under RCW 82.38.030  
21 (5) and (6) must be distributed to the transportation partnership  
22 account created in RCW 46.68.290.

23 (7) The remaining net tax amount collected under RCW 82.38.030  
24 (7) and (8) must be distributed to the connecting Washington account  
25 created in RCW 46.68.395.

26 (8) Nothing in this section or in RCW 46.68.130 may be construed  
27 so as to violate any terms or conditions contained in any highway  
28 construction bond issues now or hereafter authorized by statute and  
29 whose payment is by such statute pledged to be paid from any excise  
30 taxes on fuel.

31 NEW SECTION. **Sec. 4.** The following acts or parts of acts, as  
32 now existing or hereafter amended, are each repealed, effective as of  
33 the date the contingency in RCW 82.38.020(10) occurs:

34 (1) RCW 46.68.080 (Refund of vehicle license fees and fuel taxes  
35 to island counties—Deposit of fuel taxes into Puget Sound ferry  
36 operations account) and 2013 c 225 s 644, 2010 c 161 s 1128, 2010 c 8  
37 s 9081, 2006 c 337 s 12, & 1961 c 12 s 46.68.080;

38 (2) RCW 82.38.010 (Statement of purpose) and 2013 c 225 s 101,  
39 1979 c 40 s 1, & 1971 ex.s. c 175 s 2;

1 (3) RCW 82.38.020 (Definitions) and 2013 c 225 s 102, 2002 c 183  
2 s 1, 2001 c 270 s 4, 1998 c 176 s 50, 1995 c 287 s 3, 1994 c 262 s  
3 22, 1988 c 122 s 1, 1979 c 40 s 2, & 1971 ex.s. c 175 s 3;

4 (4) RCW 82.38.030 (Tax imposed—Rate—Incidence—Allocation of  
5 proceeds—Expiration of subsection) and 2015 3rd sp.s. c 44 s 103,  
6 (2015 3rd sp.s. c 44 s 102 expired July 1, 2016), 2014 c 216 s 201,  
7 2013 c 225 s 103, 2007 c 515 s 21, 2005 c 314 s 102, 2003 c 361 s  
8 402, 2002 c 183 s 2, 2001 c 270 s 6, 1998 c 176 s 51, 1996 c 104 s 7,  
9 1989 c 193 s 3, 1983 1st ex.s. c 49 s 30, 1979 c 40 s 3, 1977 ex.s. c  
10 317 s 5, 1975 1st ex.s. c 62 s 1, 1973 1st ex.s. c 156 s 1, 1972  
11 ex.s. c 135 s 2, & 1971 ex.s. c 175 s 4;

12 (5) RCW 82.38.031 (Tax imposed—Intent) and 2007 c 515 s 33;

13 (6) RCW 82.38.032 (Payment of tax by international fuel tax  
14 agreement licensees or persons operating under other reciprocity  
15 agreements) and 2013 c 225 s 104, 2007 c 515 s 22, & 1998 c 176 s 52;

16 (7) RCW 82.38.033 (Payment of tax by a nonlicensee) and 2013 c  
17 225 s 208;

18 (8) RCW 82.38.035 (Tax liability) and 2013 c 225 s 105, 2007 c  
19 515 s 23, 2005 c 314 s 107, 2003 c 361 s 405, 2001 c 270 s 7, & 1998  
20 c 176 s 53;

21 (9) RCW 82.38.050 (Tax liability on leased motor vehicles) and  
22 2013 c 225 s 106, 2007 c 515 s 24, 1990 c 250 s 82, 1983 c 242 s 1, &  
23 1971 ex.s. c 175 s 6;

24 (10) RCW 82.38.055 (Bonding requirements) and 2013 c 225 s 201;

25 (11) RCW 82.38.060 (Tax computation on mileage basis) and 2013 c  
26 225 s 107, 2013 c 23 s 332, 1996 c 90 s 1, 1989 c 142 s 1, & 1971  
27 ex.s. c 175 s 7;

28 (12) RCW 82.38.065 (Dyed special fuel use—Authorization, license  
29 required—Imposition of tax) and 2013 c 225 s 108, 2002 c 183 s 3, &  
30 1998 c 176 s 56;

31 (13) RCW 82.38.066 (Dyed special fuel—Requirements—Marking—  
32 Notice) and 2013 c 225 s 109 & 1998 c 176 s 57;

33 (14) RCW 82.38.072 (Dyed special fuel—Penalties) and 2013 c 225 s  
34 204;

35 (15) RCW 82.38.075 (Natural gas, compressed natural gas, propane—  
36 Annual license fee in lieu of special fuel tax for use in motor  
37 vehicles—Schedule—Decal or other identifying device) and 2014 c 216  
38 s 202, 2013 c 225 s 110, 1983 c 212 s 1, 1981 c 129 s 1, 1979 c 48 s  
39 1, & 1977 ex.s. c 335 s 1;



1 (16) RCW 82.38.080 (Exemptions) and 2013 c 225 s 111, 2009 c 352  
2 s 1, 2008 c 237 s 1, 1998 c 176 s 60, 1996 c 244 s 6, 1993 c 141 s 2,  
3 1990 c 185 s 1, 1983 c 108 s 4, 1979 c 40 s 4, & 1973 c 42 s 1;

4 (17) RCW 82.38.090 (Penalty for acting without license—Separate  
5 licenses for separate activities—Interstate commerce—Exception) and  
6 2013 c 225 s 112, 1998 c 176 s 61, 1995 c 20 s 13, 1994 c 262 s 23,  
7 1993 c 54 s 6, 1991 c 339 s 6, 1990 c 250 s 84, 1986 c 29 s 2, 1979 c  
8 40 s 5, & 1971 ex.s. c 175 s 10;

9 (18) RCW 82.38.100 (Special fuel trip permits—Penalty—Fees) and  
10 2010 c 161 s 907;

11 (19) RCW 82.38.110 (Application for license—Federal certificate  
12 of registry—Investigation—Fee—Bond or security) and 2013 c 225 s  
13 113, 2002 c 352 s 26, 2001 c 270 s 8, 1998 c 176 s 63, 1996 c 104 s  
14 8, 1988 c 122 s 2, 1983 c 242 s 2, 1979 c 40 s 7, 1977 c 26 s 1, 1973  
15 1st ex.s. c 156 s 4, & 1971 ex.s. c 175 s 12;

16 (20) RCW 82.38.120 (Issuance of license—Refusal) and 2013 c 225 s  
17 114;

18 (21) RCW 82.38.140 (Fuel records—Reports—Inspection) and 2013 c  
19 225 s 115, 2007 c 515 s 27, & 1998 c 176 s 66;

20 (22) RCW 82.38.150 (Periodic tax reports—Forms—Filing—Time  
21 extensions during state of emergency) and 2013 c 225 s 116, 2008 c  
22 181 s 506, 2007 c 515 s 28, 1998 c 176 s 67, 1996 c 104 s 11, 1995 c  
23 274 s 23, 1991 c 339 s 15, 1990 c 42 s 203, 1988 c 23 s 1, 1983 c 242  
24 s 3, 1979 c 40 s 11, 1973 1st ex.s. c 156 s 6, & 1971 ex.s. c 175 s  
25 16;

26 (23) RCW 82.38.160 (Computation and payment of tax—Remittance—  
27 Electronic funds transfer) and 2013 c 225 s 117, 2005 c 260 s 2, 1998  
28 c 176 s 68, 1987 c 174 s 5, 1979 c 40 s 12, & 1971 ex.s. c 175 s 17;

29 (24) RCW 82.38.170 (Civil and statutory penalties and interest—  
30 Deficiency assessments) and 2013 c 225 s 118, 2002 c 183 s 4, 1998 c  
31 176 s 70, 1996 c 104 s 12, 1995 c 274 s 24, 1994 c 262 s 25, 1991 c  
32 339 s 7, 1987 c 174 s 6, 1983 c 242 s 4, 1979 c 40 s 13, 1977 c 26 s  
33 3, 1973 1st ex.s. c 156 s 7, 1972 ex.s. c 138 s 3, & 1971 ex.s. c 175  
34 s 18;

35 (25) RCW 82.38.180 (Refunds and credits) and 2013 c 225 s 119,  
36 2007 c 515 s 29, 1998 c 176 s 71, 1972 ex.s. c 138 s 4, & 1971 ex.s.  
37 c 175 s 19;

38 (26) RCW 82.38.183 (Refund to aeronautics account) and 2013 c 225  
39 s 207;

1 (27) RCW 82.38.190 (Claim of refund or credit) and 2013 c 225 s  
2 120, 1998 c 176 s 74, 1997 c 183 s 10, 1996 c 91 s 4, 1979 c 40 s 14,  
3 1973 1st ex.s. c 156 s 8, 1972 ex.s. c 138 s 5, & 1971 ex.s. c 175 s  
4 20;

5 (28) RCW 82.38.195 (Date of mailing deemed date of filing or  
6 receipt—Timely mailing bars penalties and tolls statutory time  
7 limitations) and 2013 c 225 s 202;

8 (29) RCW 82.38.200 (Suits for recovery of taxes illegally or  
9 erroneously collected) and 1971 ex.s. c 175 s 21;

10 (30) RCW 82.38.205 (Injunctions—Writs) and 2013 c 225 s 206;

11 (31) RCW 82.38.210 (Tax lien—Filing) and 2013 c 225 s 121, 1998 c  
12 176 s 75, 1979 c 40 s 15, & 1971 ex.s. c 175 s 22;

13 (32) RCW 82.38.220 (Delinquency—Notice to debtors—Transfer or  
14 disposition of property, credits, or debts prohibited—Lien—Answer)  
15 and 2013 c 225 s 122, 1998 c 176 s 76, 1994 c 262 s 26, 1983 c 242 s  
16 5, 1979 c 40 s 16, & 1971 ex.s. c 175 s 23;

17 (33) RCW 82.38.230 (Delinquency—Seizure and sale of property—  
18 Notice—Distribution of excess) and 2013 c 225 s 123, 2007 c 218 s 78,  
19 1998 c 176 s 77, 1979 c 40 s 17, & 1971 ex.s. c 175 s 24;

20 (34) RCW 82.38.235 (Assessments—Warrant—Lien—Filing fee—Writs  
21 of execution and garnishment) and 2013 c 225 s 124, 2001 c 146 s 14,  
22 1998 c 176 s 78, & 1979 c 40 s 22;

23 (35) RCW 82.38.245 (Bankruptcy proceedings—Notice) and 2013 c 225  
24 s 125 & 1997 c 183 s 9;

25 (36) RCW 82.38.255 (Discontinuance, sale, or transfer of business  
26 —Notice—Payment of taxes, interest, penalties) and 2013 c 225 s 203;

27 (37) RCW 82.38.260 (Administration and enforcement) and 2013 c  
28 225 s 126, 1998 c 176 s 80, 1995 c 274 s 25, 1979 c 40 s 18, & 1971  
29 ex.s. c 175 s 27;

30 (38) RCW 82.38.270 (Violations—Penalties) and 2013 c 225 s 127,  
31 2007 c 515 s 30, 2003 c 358 s 14, 2000 2nd sp.s. c 4 s 10, 1995 c 287  
32 s 4, 1979 c 40 s 19, 1977 c 26 s 4, & 1971 ex.s. c 175 s 28;

33 (39) RCW 82.38.275 (Investigatory power) and 2013 c 23 s 333 &  
34 1979 c 40 s 20;

35 (40) RCW 82.38.280 (State preempts tax field) and 2013 c 225 s  
36 128, 2010 c 106 s 231, 2003 c 350 s 6, 1991 c 173 s 5, 1990 c 42 s  
37 205, 1979 ex.s. c 181 s 6, & 1971 ex.s. c 175 s 29;

38 (41) RCW 82.38.290 (Disposition of funds) and 2013 c 225 s 129 &  
39 1971 ex.s. c 175 s 30;

1 (42) RCW 82.38.300 (Judicial review and appeals) and 1971 ex.s. c  
2 175 s 31;

3 (43) RCW 82.38.310 (Agreement with tribe for fuel taxes) and 2013  
4 c 225 s 130, 2007 c 515 s 31, & 1995 c 320 s 3;

5 (44) RCW 82.38.320 (Bulk storage of special fuel by international  
6 fuel tax agreement licensee—Authorization to pay tax at time of  
7 filing tax return—Schedule—Report—Exemptions) and 2013 c 225 s 131,  
8 2007 c 515 s 32, & 1998 c 176 s 83;

9 (45) RCW 82.38.360 (Fuel tax evasion—Seizure and forfeiture) and  
10 2013 c 225 s 132 & 2003 c 358 s 7;

11 (46) RCW 82.38.365 (Fuel tax evasion—Forfeiture procedure) and  
12 2013 c 225 s 133 & 2003 c 358 s 8;

13 (47) RCW 82.38.370 (Fuel tax evasion—Forfeited property) and 2013  
14 c 225 s 134 & 2003 c 358 s 9;

15 (48) RCW 82.38.375 (Fuel tax evasion—Return of seized property)  
16 and 2003 c 358 s 10;

17 (49) RCW 82.38.380 (Fuel tax evasion—Search and seizure) and 2013  
18 c 225 s 135 & 2003 c 358 s 11; and

19 (50) RCW 82.38.385 (Rules) and 2013 c 225 s 136 & 2003 c 358 s  
20 12.

21 NEW SECTION. **Sec. 5.** The department of revenue must provide  
22 written notice of the effective date of section 4 of this act to  
23 affected parties, the chief clerk of the house of representatives,  
24 the secretary of the senate, the office of the code reviser, and  
25 others as deemed appropriate by the department.

26 NEW SECTION. **Sec. 6.** Except for section 4 of this act, this act  
27 takes effect August 1, 2017.

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