

**RCW 82.42.020 Aircraft fuel tax imposed—Rate.** There is levied upon every distributor of aircraft fuel, an excise tax at the rate of 18 cents on each gallon of aircraft fuel sold, delivered, or used in this state. There must be collected from every user of aircraft fuel either the use tax imposed by RCW 82.12.020 or the retail sales tax imposed by RCW 82.08.020. The taxes imposed by this chapter must be collected and paid to the state but once in respect to any aircraft fuel. [2022 c 182 s 201; 2013 c 225 s 302; 2005 c 341 s 3; 2003 c 375 s 5; 1996 c 104 s 13; 1982 1st ex.s. c 25 s 2; 1969 ex.s. c 254 s 2; 1967 ex.s. c 10 s 2.]

**Intent—Effective date—2022 c 182:** See notes following RCW 70A.65.240.

**Effective date—2013 c 225:** See note following RCW 82.38.010.

**Effective date—2005 c 341:** See note following RCW 47.68.230.

**Effective date—2003 c 375:** See note following RCW 47.68.240.

**Severability—Effective date—1982 1st ex.s. c 25:** See notes following RCW 82.42.010.