

FINAL BILL REPORT

SSB 5058

C 260 L 05

Synopsis as Enacted

Brief Description: Modifying fuel tax payment requirements.

Sponsors: Senate Committee on Transportation (originally sponsored by Senators Haugen, Swecker, Prentice, Jacobsen and Weinstein).

Senate Committee on Transportation
House Committee on Transportation

Background: Prior to 1998, motor vehicle fuel taxes and special fuel taxes were due on the next to the last business day of the month following the reporting period. In 1998, the Legislature enacted the "tax at the rack" fuel tax collection method. As part of that legislation, suppliers were made responsible for the payment of the tax and the payment date for those suppliers remitting fuel tax by electronic funds transfer was changed to the 10th day of the 2nd month following the reporting period. In addition, distributors, if paying by electronic funds transfer, could elect to pay the suppliers the tax on fuel purchased up to two days before the last business day of the following month.

Currently, the payment date for those businesses that do not remit payment by electronic funds transfer is the 25th day of the month following the reporting period.

Summary: Motor vehicle fuel taxes and special fuel taxes are due the 26th day of the month following the reporting period when remitting payment by electronic funds transfer. Also, a distributor is allowed to remit fuel tax payments to a supplier seven business days before the 26th day of the month following the reporting period.

Votes on Final Passage:

Senate	42	5
House	95	0

Effective: July 1, 2005