

SHB 1225 - S COMM AMD
By Committee on Transportation

ADOPTED AND ENGROSSED 04/08/2009

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 82.38.080 and 2008 c 237 s 1 are each amended to read
4 as follows:

5 (1) There is exempted from the tax imposed by this chapter, the use
6 of fuel for:

7 (a) Street and highway construction and maintenance purposes in
8 motor vehicles owned and operated by the state of Washington, or any
9 county or municipality;

10 (b) Publicly owned firefighting equipment;

11 (c) Special mobile equipment as defined in RCW 46.04.552;

12 (d) Power pumping units or other power take-off equipment of any
13 motor vehicle which is accurately measured by metering devices that
14 have been specifically approved by the department or which is
15 established by any of the following formulae:

16 (i) Pumping propane, or fuel or heating oils or milk picked up from
17 a farm or dairy farm storage tank by a power take-off unit on a
18 delivery truck, at a rate determined by the department: PROVIDED, That
19 claimant when presenting his or her claim to the department in
20 accordance with this chapter, shall provide to the claim, invoices of
21 propane, or fuel or heating oil delivered, or such other appropriate
22 information as may be required by the department to substantiate his or
23 her claim;

24 (ii) Operating a power take-off unit on a cement mixer truck or a
25 load compactor on a garbage truck at the rate of twenty-five percent of
26 the total gallons of fuel used in such a truck; or

27 (iii) The department is authorized to establish by rule additional
28 formulae for determining fuel usage when operating other types of
29 equipment by means of power take-off units when direct measurement of

1 the fuel used is not feasible. The department is also authorized to
2 adopt rules regarding the usage of on board computers for the
3 production of records required by this chapter;

4 (e) Motor vehicles owned and operated by the United States
5 government;

6 (f) Heating purposes;

7 (g) Moving a motor vehicle on a public highway between two pieces
8 of private property when said moving is incidental to the primary use
9 of the motor vehicle;

10 (h) Transportation services for persons with special transportation
11 needs by a private, nonprofit transportation provider regulated under
12 chapter 81.66 RCW;

13 (i) Vehicle refrigeration units, mixing units, or other equipment
14 powered by separate motors from separate fuel tanks;

15 (j) The operation of a motor vehicle as a part of or incidental to
16 logging operations upon a highway under federal jurisdiction within the
17 boundaries of a federal area if the federal government requires a fee
18 for the privilege of operating the motor vehicle upon the highway, the
19 proceeds of which are reserved for constructing or maintaining roads in
20 the federal area, or requires maintenance or construction work to be
21 performed on the highway for the privilege of operating the motor
22 vehicle on the highway; and

23 (k) Waste vegetable oil as defined under RCW 82.08.0205 if the oil
24 is used to manufacture biodiesel.

25 (2) There is exempted from the tax imposed by this chapter the
26 removal or entry of special fuel under the following circumstances and
27 conditions:

28 (a) If it is the removal from a terminal or refinery of, or the
29 entry or sale of, a special fuel if all of the following apply:

30 (i) The person otherwise liable for the tax is a licensee other
31 than a dyed special fuel user or international fuel tax agreement
32 licensee;

33 (ii) For a removal from a terminal, the terminal is a licensed
34 terminal; and

35 (iii) The special fuel satisfies the dyeing and marking
36 requirements of this chapter;

37 (b) If it is an entry or removal from a terminal or refinery of

1 taxable special fuel transferred to a refinery or terminal and the
2 persons involved, including the terminal operator, are licensed; and

3 (c)(i) If it is a special fuel that, under contract of sale, is
4 shipped to a point outside this state by a supplier by means of any of
5 the following:

6 (A) Facilities operated by the supplier;

7 (B) Delivery by the supplier to a carrier, customs broker, or
8 forwarding agent, whether hired by the purchaser or not, for shipment
9 to the out-of-state point;

10 (C) Delivery by the supplier to a vessel clearing from port of this
11 state for a port outside this state and actually exported from this
12 state in the vessel.

13 (ii) For purposes of this subsection (2)(c):

14 (A) "Carrier" means a person or firm engaged in the business of
15 transporting for compensation property owned by other persons, and
16 includes both common and contract carriers; and

17 (B) "Forwarding agent" means a person or firm engaged in the
18 business of preparing property for shipment or arranging for its
19 shipment.

20 (3)(a) Notwithstanding any provision of law to the contrary, every
21 privately owned urban passenger transportation system and carriers as
22 defined by chapters 81.68 and 81.70 RCW shall be exempt from the
23 provisions of this chapter requiring the payment of special fuel taxes.
24 For the purposes of this section "privately owned urban passenger
25 transportation system" means every privately owned transportation
26 system(~~(, publicly or privately owned,~~) having as its principal source
27 of revenue the income from transporting persons for compensation by
28 means of motor vehicles (~~(and/or)~~) or trackless trolleys, each having
29 a seating capacity for over fifteen persons over prescribed routes in
30 such a manner that the routes of such motor vehicles (~~(and/or)~~) or
31 trackless trolleys, either alone or in conjunction with routes of other
32 such motor vehicles (~~(and/or)~~) or trackless trolleys subject to routing
33 by the same transportation system, shall not extend for a distance
34 exceeding twenty-five road miles beyond the corporate limits of the
35 county in which the original starting points of such motor vehicles are
36 located: PROVIDED, That no refunds or credits shall be granted on
37 special fuel used by any privately owned urban transportation vehicle,
38 or vehicle operated pursuant to chapters 81.68 and 81.70 RCW, on any

1 trip where any portion of (~~said~~) the trip is more than twenty-five
2 road miles beyond the corporate limits of the county in which (~~said~~)
3 the trip originated.

4 (b) Every publicly owned and operated urban passenger
5 transportation system is exempt from the provisions of this chapter
6 that require the payment of special fuel taxes. For the purposes of
7 this subsection, "publicly owned and operated urban passenger
8 transportation systems" include public transportation benefit areas
9 under chapter 36.57A RCW, metropolitan municipal corporations under
10 chapter 36.56 RCW, city-owned transit systems under chapter 35.58 RCW,
11 county public transportation authorities under chapter 36.57 RCW,
12 unincorporated transportation benefit areas under chapter 36.57 RCW,
13 and regional transit authorities under chapter 81.112 RCW."

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14 On page 1, line 2 of the title, after "systems;" strike the
15 remainder of the title and insert "and amending RCW 82.38.080."

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