

## CHAPTER 298.

[ S. B. 206. ]

## FUEL TAXES—URBAN TRANSPORTATION EXEMPTIONS.

AN ACT relating to refunds of motor vehicle fuel tax and exemptions from use fuel tax for certain urban transportation systems; and amending section 1, chapter 292, Laws of 1957 and RCW 82.36.275; and amending section 2, chapter 292, Laws of 1957 and RCW 82.40.047.

*Be it enacted by the Legislature of the State of Washington:*

SECTION 1. Section 1, chapter 292, Laws of 1957 and RCW 82.36.275 are each amended to read as follows:

RCW 82.36.275 amended.

Notwithstanding RCW 82.36.240, every urban passenger transportation system shall receive a refund of the amount of the motor vehicle fuel tax paid on each gallon of motor vehicle fuel used, whether such vehicle fuel tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such tax to the price of such fuel.

Refunds for urban passenger transportation systems.

For the purposes of this section "urban passenger transportation system" means every transportation system, publicly or privately owned, having as its principal source of revenue the income from transporting persons for compensation by means of motor vehicles and/or trackless trolleys, each having a seating capacity for over twenty persons, over prescribed routes in such a manner that the routes of such motor vehicles and/or trackless trolleys, either alone or in conjunction with routes of other such motor vehicles and/or trackless trolleys subject to routing by the same transportation system, do not extend for a distance exceeding five road miles beyond the corporate limits of the city in which the original starting points of such motor vehicles are located: *Provided*, That no refunds authorized by this section shall be granted to any

urban transportation system which hereafter operates motor vehicles a distance exceeding five road miles beyond the corporate limits of the city in which the original starting point of such motor vehicles is located: *Provided further*, That this section shall expire June 30, 1961.

RCW 82.40.047  
amended.  
Exemption  
for urban  
passenger  
transportation  
systems.

SEC. 2. Section 2, chapter 292, Laws of 1957 and RCW 82.40.047 are each amended to read as follows:

Notwithstanding any provisions of law to the contrary, every urban passenger transportation system shall be exempt from the provisions of chapter 82.40 RCW requiring the payment of use fuel taxes.

For the purposes of this section "urban passenger transportation system" means every transportation system, publicly or privately owned, having as its principal source of revenue the income from transporting persons for compensation by means of motor vehicles and/or trackless trolleys, each having a seating capacity for over twenty persons, over prescribed route in such a manner that the routes of such motor vehicles and/or trackless trolleys, either alone or in conjunction with routes of other such motor vehicles and/or trackless trolleys subject to routing by the same transportation system, shall not extend for a distance exceeding five road miles beyond the corporate limits of the city in which the original starting points of such motor vehicles are located: *Provided*, That no refunds authorized by this section shall be granted to any urban transportation system which hereafter operates motor vehicles a distance exceeding five road miles beyond the corporate limits of the city in which the original starting point of such motor vehicles are located: *Provided further*, That this section shall expire June 30, 1961.

Passed the Senate March 12, 1959.

Passed the House March 12, 1959.

Approved by the Governor March 24, 1959.