

CHAPTER 117.

[ S. B. 44. ]

URBAN TRANSPORTATION SYSTEMS—  
FUEL TAX REFUNDS.

AN ACT relating to refunds of motor vehicle fuel tax and exemptions from use fuel tax for certain urban transportation systems; amending section 82.36.275, chapter 15, Laws of 1961 (House Bill No. 6), and RCW 82.36.275; and amending section 82.40.047, chapter 15, Laws of 1961 (House Bill No. 6), and RCW 82.40.047.

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

RCW 82.36.275 amended.

SECTION 1. Section 82.36.275, chapter 15, Laws of 1961 (House Bill No. 6), and RCW 82.36.275 are each amended to read as follows:

Refunds for urban passenger transportation systems—  
Systems defined—  
Expiration.

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.

For the purposes of this section “urban passenger transportation system” means every transportation system, publicly or private 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 fifteen 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 six 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 on fuel used by any urban transportation vehicle on any trip where any portion of said trip is more than six road miles beyond the corporate limits of the city in which said trip originated: *Provided further*, That this section shall expire June 30, 1963.

SEC. 2. Section 82.40.047, chapter 15, Laws of 1961 (House Bill No. 6), and RCW 82.40.047 are each amended to read as follows:

RCW 82.40.047 amended.

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

Exemption for urban passenger transportation systems—Systems defined—Expiration.

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 fifteen 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 six 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 on fuel used by any urban transportation vehicle on any trip where any portion of said trip is more than six road miles beyond the corporate limits of the city in which said trip originated: *Provided further*, That this section shall expire June 30, 1963.

Passed the Senate February 20, 1961.

Passed the House March 5, 1961.

Approved by the Governor March 16, 1961.