

## CHAPTER 150.

[ S. B. 339. ]

## MOTOR VEHICLE FUEL TAX—EXEMPTIONS.

AN ACT relating to the exemption from payment of taxes on import-export of petroleum products; and amending section 82.36.230, RCW.

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

SECTION 1. Section 82.36.230, RCW, as derived from section 13, chapter 220, Laws of 1949, is amended to read as follows: Amendment.

The provisions of this chapter requiring the payment of taxes shall not apply to motor vehicle fuel, or other inflammable petroleum products imported into the state in interstate or foreign commerce and intended to be sold while they are in interstate or foreign commerce, nor to motor vehicle fuel, or other inflammable petroleum products, exported from this state by a qualified distributor, nor to any motor vehicle fuel, or other inflammable petroleum products, sold by a qualified distributor to the armed forces of the United States for use exclusively in ships or aircraft or for export from this state, under such regulations as the director may prescribe, nor to motor vehicle fuel for use exclusively in the operation of aircraft engines, delivered to aviation gasoline dealers and/or users as authorized and under regulations prescribed by the director but every distributor shall report such imports, exports and sales to the director at such times, on such forms, and in such detail as he may require. Exemptions.  
Imports.  
Exports.  
Federal sales.  
Aviation gasoline.

In support of any exemption from taxes claimed under this section on account of the exportation of motor vehicle fuel, every distributor shall execute an export certificate in such form as shall be furnished by the director, containing a sworn statement, made by some person having actual knowledge of the Export certificates.

fact of exportation, that the motor vehicle fuel has been exported from the state, and giving such details with reference to such shipment as the director may require. All export certificates must be completed and filed with the director within sixty days after the end of the calendar month in which the shipments to which they relate were made. The director may demand of any distributor such additional data as are deemed necessary by the director in support of any such certificate, and failure to supply such data will constitute a waiver of all right to exemption claimed by virtue of such certificate. Upon request from the officials to whom are entrusted the enforcement of the motor fuel tax law of any other state, the District of Columbia, the United States, its territories and possessions, the provinces, or the Dominion of Canada, the director shall forward to such officials any information which he may have relative to the import or export of any motor vehicle fuel by any distributor, provided such other state or states furnish like information to this state. The director may waive the required export certificate, under such regulations as he may prescribe, provided a reciprocal arrangement for exchange of export information exists with the state or territory receiving the shipment.

Cooperation  
with other  
states, etc.,  
and Canada.

Waiver of  
export  
certificates.

Passed the Senate February 28, 1953.

Passed the House March 9, 1953.

Approved by the Governor March 17, 1953.