

CHAPTER 196.

[Engrossed House Bill No. 352.]

USE FUEL TAX.

AN ACT relating to the use fuel tax; amending section 82.40.010, chapter 15, Laws of 1961 and RCW 82.40.010; amending section 82.40.240, chapter 15, Laws of 1961 and RCW 82.40.240; and amending section 82.40.270, chapter 15, Laws of 1961 as amended by section 6, chapter 33, Laws of 1965 extraordinary session and RCW 82.40.270.

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

Section 1. Section 82.40.010, chapter 15, Laws of 1961 and RCW 82.40.010 are each amended to read as follows:

RCW 82.40.010 amended.

For the purposes of this chapter:

Highways. Use fuel tax. Definitions.

(1) "Motor vehicle" means every vehicle which is in itself a self-propelled unit, equipped with solid rubber, hollow-cushion rubber or pneumatic rubber tires and capable of being moved or operated upon a public highway, except motor vehicles used as motive power for or in conjunction with farm implements and machines or implements of husbandry.

(2) "Highway" means every way or place open to the use of the public, as a matter of right, for purposes of vehicular travel.

(3) "Fuel" means any combustible gas, liquid, or material of a kind used in an internal combustion engine for the generation of power to propel a motor vehicle except motor vehicle fuel as defined in chapter 82.36.

(4) "Internal combustion engine" means any engine operated by internal expansion.

(5) "Use" as a verb, means to receive into any receptacle on a motor vehicle, fuel consumed in propelling such motor vehicle on the highways within the state; except that if such fuel is received into such receptacle outside the taxing jurisdiction of

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this state, "use" as a verb, means to consume in propelling such motor vehicle on the highways within this state; "use" as a noun, means the act of using.

(6) "User" means any person who uses fuel.

(7) "Director" means the director of motor vehicles.

(8) "Bond" means (a) a corporate surety bond duly executed by any person subject to the tax as principal, payable to the state and conditioned for faithful performance of all requirements of this chapter, including the payment of all taxes, penalties, interest, and other obligations arising out of this chapter; or (b) a deposit with the state treasurer by the person subject to the tax, under such reasonable terms and conditions as the director may prescribe, of a like amount of lawful money of the United States or bonds or other obligations of the United States, the state of Washington or any county of said state, of an actual market value not less than the amount so fixed by said director.

RCW 82.40.240
amended.

Sec. 2. Section 82.40.240, chapter 15, Laws of 1961 and RCW 82.40.240 are each amended to read as follows:

License to sell
or distribute.

It shall be unlawful for any person to sell or otherwise distribute fuel for highway use in this state unless such person is the holder of an unrevoked license issued to him pursuant to this chapter. Application for such a license must be made to the director upon forms furnished by him. No charge shall be made for such a license. The license shall be valid only for the person in whose name it is issued and shall be valid until revoked. The director may revoke such a license issued to any person who fails to comply with the provisions of this chapter or any rule or regulation adopted hereunder, provided the procedure prescribed by RCW 82.40.060 is followed.

Sec. 3. Section 82.40.270, chapter 15, Laws of 1961 as amended by section 6, chapter 33, Laws of 1965 extraordinary session and RCW 82.40.270 are each amended to read as follows:

RCW 82.40.270 amended.

Whenever the director shall determine that any person has delivered fuel, which was or which is to be used in propelling a motor vehicle in this state, into or placed such fuel into, or caused such fuel to be delivered into or placed into, any receptacle on such motor vehicle from which receptacle such fuel was or can be supplied to propel such motor vehicle, and such vehicle did not at that time contain or exhibit a valid vehicle identification card as provided in RCW 82.40.050, he shall have the power to declare such person and/or vendor liable for the use fuel excise tax thereon and to collect said tax from such person and/or vendor if delivery was made after vendor was notified by mail in accordance with rules and regulations of the revocation or cancellation of a use fuel tax permit: *Provided, however,* Users operating noncommercial passenger vehicles, as provided in RCW 82.40.045, for which fuel is delivered into the fuel supply tank of such vehicles tax-inclusive shall be exempt from the provision requiring a vehicle identification card. Delivery of fuel into storage facilities having dispensing equipment designed to fuel motor vehicles shall be prima facie evidence that the intended use of such fuel is for motor vehicles.

Vehicle identification card—Exhibition before fueling—Exemption.

Passed the House February 26, 1967.

Passed the Senate March 8, 1967.

Approved by the Governor March 21, 1967.