



Petroleum Products



82.23A.010(1) - Crude oil excluded

Description The definition of petroleum products includes a variety of products derived from crude oil but excludes crude oil itself. This definition expires July 1, 2020.

Purpose To avoid taxing both crude oil and substances derived from crude oil.

Taxpayer savings

(\$ in millions):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|----------|---------|----------|---------|
| State Taxes | \$24.604 | \$0.000 | \$25.861 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

Repeal of exemption Repealing this exemption would increase revenues. The petroleum products tax was suspended during Fiscal Year 2010. It is expected to be reactivated in Fiscal Year 2016 and again in Fiscal Year 2018.

Potential revenue gains from full repeal

(\$ in millions):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|---------|---------|----------|---------|
| State Taxes | \$0.000 | \$0.000 | \$25.861 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

- Assumptions**
- The average price of crude oil is equivalent to the forecast for Brent crude reflected in Global Insight's February 2015 forecast.
 - The petroleum products tax is imposed for:
 - 9 months in Fiscal Year 2016, and
 - 6 months in Fiscal Year 2018.
 - A July 1, 2016 effective date results in no cash collections for Fiscal Year 2016.
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- Data Sources**
- Department of Ecology petroleum and refinery data
 - Department of Revenue February 2015 Non-General Fund Forecast, Pollution Liability Insurance Account
 - Global Insight February 2015 forecast
-

Additional Information

| | |
|-------------------------------|---|
| Category: | Tax base |
| Year Enacted: | 1989 |
| Primary Beneficiaries: | Refineries, other importers of crude oil |
| Taxpayer Count: | 20 |
| Program Inconsistency: | None evident |
| JLARC Review: | JLARC completed an expedited review in 2012 |

82.23A.010(1) - Liquefied gasses excluded

| Description | The definition of taxable petroleum products excludes liquefied or liquefiable gasses such as propane and butane. This definition expires July 1, 2020. | | | | | | | | | | | | | | | |
|--|---|------------------------|---------|-----------|----------|---------------|-------------|------------------------|---|-----------------|---------|------------------------|--------------|---------------|---------------------------------------|---------|
| Purpose | This exclusion assumes fuel in a gaseous state imposes much less risk to the environment. | | | | | | | | | | | | | | | |
| Taxpayer savings | (\$ in millions): <table border="1"><thead><tr><th></th><th>FY 2016</th><th>FY 2017</th><th>FY 2018</th><th>FY 2019</th></tr></thead><tbody><tr><td>State Taxes</td><td>\$0.153</td><td>\$0.000</td><td>\$0.171</td><td>\$0.000</td></tr><tr><td>Local Taxes</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td></tr></tbody></table> | | FY 2016 | FY 2017 | FY 2018 | FY 2019 | State Taxes | \$0.153 | \$0.000 | \$0.171 | \$0.000 | Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | | | | | | | | | | | | |
| State Taxes | \$0.153 | \$0.000 | \$0.171 | \$0.000 | | | | | | | | | | | | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | | | | | | | | | | | | |
| Repeal of exemption | Repealing this exemption would increase revenues. The petroleum products tax was suspended during Fiscal Year 2010. It is expected to be reactivated in Fiscal Year 2016 and again in Fiscal Year 2018. | | | | | | | | | | | | | | | |
| Potential revenue gains from full repeal | (\$ in millions): <table border="1"><thead><tr><th></th><th>FY 2016</th><th>FY 2017</th><th>FY 2018</th><th>FY 2019</th></tr></thead><tbody><tr><td>State Taxes</td><td>\$0.000</td><td>\$0.000</td><td>\$0.171</td><td>\$0.000</td></tr><tr><td>Local Taxes</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td></tr></tbody></table> | | FY 2016 | FY 2017 | FY 2018 | FY 2019 | State Taxes | \$0.000 | \$0.000 | \$0.171 | \$0.000 | Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | | | | | | | | | | | | |
| State Taxes | \$0.000 | \$0.000 | \$0.171 | \$0.000 | | | | | | | | | | | | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | | | | | | | | | | | | |
| Assumptions | <ul style="list-style-type: none">- A July 1, 2016 effective date results in no cash collections for Fiscal Year 2016.- The petroleum products tax is imposed for 9 months in Fiscal Year 2016 and 6 months in Fiscal Year 2018.- Washington State liquefied petroleum gas consumption is estimated to grow by 3 percent per year.- The average price of liquefied petroleum gas is equivalent to the average estimated price of propane. | | | | | | | | | | | | | | | |
| Data Sources | <ul style="list-style-type: none">- US Energy Information Administration- Department of Revenue February 2015 Non-General Fund Forecast, Pollution Liability Insurance Account- Global Insight February 2015 forecast | | | | | | | | | | | | | | | |
| Additional Information | <table border="1"><thead><tr><th colspan="2">Additional Information</th></tr></thead><tbody><tr><td>Category:</td><td>Business</td></tr><tr><td>Year Enacted:</td><td>2004</td></tr><tr><td>Primary Beneficiaries:</td><td>Importers or producers of liquefied petroleum gas</td></tr><tr><td>Taxpayer Count:</td><td>150</td></tr><tr><td>Program Inconsistency:</td><td>None evident</td></tr><tr><td>JLARC Review:</td><td>JLARC has scheduled to review in 2016</td></tr></tbody></table> | Additional Information | | Category: | Business | Year Enacted: | 2004 | Primary Beneficiaries: | Importers or producers of liquefied petroleum gas | Taxpayer Count: | 150 | Program Inconsistency: | None evident | JLARC Review: | JLARC has scheduled to review in 2016 | |
| Additional Information | | | | | | | | | | | | | | | | |
| Category: | Business | | | | | | | | | | | | | | | |
| Year Enacted: | 2004 | | | | | | | | | | | | | | | |
| Primary Beneficiaries: | Importers or producers of liquefied petroleum gas | | | | | | | | | | | | | | | |
| Taxpayer Count: | 150 | | | | | | | | | | | | | | | |
| Program Inconsistency: | None evident | | | | | | | | | | | | | | | |
| JLARC Review: | JLARC has scheduled to review in 2016 | | | | | | | | | | | | | | | |

82.23A.030(1) - Successive uses of petroleum

Description Successive possession of previously taxed petroleum products is exempt from the tax. This exemption expires July 1, 2020.

Purpose To ensure the tax applies only to the first use of petroleum products within the state.

Taxpayer savings

(*\$ in millions*):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|----------|---------|----------|---------|
| State Taxes | \$82.796 | \$0.000 | \$72.103 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

Repeal of exemption

Repealing this exemption would increase revenues. The petroleum products tax was suspended during Fiscal Year 2010. It is expected to be reactivated in Fiscal Year 2016 and again in Fiscal Year 2018.

Potential revenue gains from full repeal

(*\$ in millions*):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|---------|---------|----------|---------|
| State Taxes | \$0.000 | \$0.000 | \$72.103 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

Assumptions

- Growth rate mirrors the hazardous substance tax growth rate reflected in the Department of Revenue's February 2015 non-general fund forecast, as this forecast mirrors the growth in crude oil prices.
- The petroleum products tax is imposed for 9 months in Fiscal Year 2016 and 6 months in Fiscal Year 2018.
- A July 1, 2016 effective date results in no cash collections for Fiscal Year 2016.

Data Sources

- Department of Revenue excise tax data
- Department of Revenue's February 2015 non-general fund forecast

Additional Information

| Additional Information | |
|-------------------------------|---|
| Category: | Tax base |
| Year Enacted: | 1989 |
| Primary Beneficiaries: | Wholesalers, distributors and retailers of petroleum products |
| Taxpayer Count: | 200 |
| Program Inconsistency: | None evident |
| JLARC Review: | JLARC completed an expedited review in 2012 |

82.23A.030(2) - Domestic uses of petroleum

Description Petroleum used by persons (not businesses) for personal or domestic purposes is exempt from petroleum products tax. This exemption expires July 1, 2020.

Purpose To ensure the tax applies only to businesses that import or produce petroleum in this state.

| Taxpayer savings | (\$ in millions): | | | | |
|-------------------------|--------------------------|---------|---------|---------|--|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | |
| State Taxes | \$0.174 | \$0.000 | \$0.112 | \$0.000 | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |

Repeal of exemption Repealing this exemption would increase revenues. The petroleum products tax was suspended during Fiscal Year 2010. It is expected to be reactivated in Fiscal Year 2016 and again in Fiscal Year 2018.

| Potential revenue gains from full repeal | (\$ in millions): | | | | |
|---|--------------------------|---------|---------|---------|--|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | |
| State Taxes | \$0.000 | \$0.000 | \$0.112 | \$0.000 | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |

- Assumptions**
- This represents minimum amount of petroleum products that are exempt from petroleum products tax due to domestic use.
 - The growth rate for the domestic use of petroleum products decreases by 2 percent annually into the future.
 - The petroleum products tax is imposed for 9 months in Fiscal Year 2016 and 6 months in Fiscal Year 2018.
 - A July 1, 2016 effective date results in no cash collections for Fiscal Year 2016.

- Data Sources**
- United States Energy Information Administration
 - Department of Revenue February 2015 Non-General Fund Forecast, Pollution Liability Insurance Account

| Additional Information | |
|-------------------------------|---|
| Category: | Individuals |
| Year Enacted: | 1989 |
| Primary Beneficiaries: | Non-business users of petroleum products |
| Taxpayer Count: | Unknown |
| Program Inconsistency: | None evident |
| JLARC Review: | JLARC completed an expedited review in 2012 |

82.23A.030(3) - Constitutional or Federal prohibition on petroleum

Description Petroleum products tax does not apply to persons or activities which the state cannot tax under the U.S. Constitution. This exemption expires July 1, 2020.

Purpose This exemption covers the first use of petroleum products by the military and Indian tribes, as well as products that are in the process of interstate commerce.

| Taxpayer savings | <i>(\$ in millions):</i> | | | | |
|------------------|---------------------------------|---------|---------|---------|--|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | |
| State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |

Repeal of exemption Repealing this exemption would not increase revenues because such an act would be unconstitutional.

| Potential revenue gains from full repeal | <i>(\$ in millions):</i> | | | | |
|--|---------------------------------|---------|---------|---------|--|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | |
| State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |

Assumptions Collecting tax revenue would be unconstitutional.

Data Sources None

| Additional Information |
|--|
| Category: Interstate Commerce |
| Year Enacted: 1989 |
| Primary Beneficiaries: The federal government and Indian tribes |
| Taxpayer Count: 0 |
| Program Inconsistency: None evident |
| JLARC Review: Excluded from JLARC review |

82.23A.030(4) - Petroleum used prior to 7/1/89

Description Possession of petroleum before the effective date of tax (July 1, 1989) is exempt. This exemption expires July 1, 2020.

Purpose Prevents the tax from applying to petroleum on which the owners did not anticipate having to pay tax.

| Taxpayer savings | (\$ in millions): | | | | |
|------------------|--------------------------|---------|---------|---------|--|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | |
| State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |

Repeal of exemption Repealing this exemption would not increase revenues.

| Potential revenue gains from full repeal | (\$ in millions): | | | | |
|--|--------------------------|---------|---------|---------|--|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | |
| State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |

Assumptions No petroleum products obtained prior to July 1, 1989 remain in inventory in Washington State.

Data Sources None

| Additional Information | |
|-------------------------------|---|
| Category: | Tax base |
| Year Enacted: | 1989 |
| Primary Beneficiaries: | None |
| Taxpayer Count: | 0 |
| Program Inconsistency: | None evident |
| JLARC Review: | JLARC completed an expedited review in 2012 |

82.23A.030(5) - Fuel used to process petroleum products

Description Natural gas, petroleum coke, liquid fuel, and fuel gas used in processing of petroleum products is exempt from the petroleum products tax. This exemption expires July 1, 2020.

Purpose Excludes fuels consumed in processing and restricts the tax to products sold at retail.

Taxpayer savings

(\$ in millions):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|---------|---------|---------|---------|
| State Taxes | \$0.839 | \$0.000 | \$0.559 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

Repeal of exemption

Repealing this exemption would increase revenues. The petroleum products tax was suspended during Fiscal Year 2010. It is expected to be reactivated in Fiscal Year 2016 and again in Fiscal Year 2018.

Potential revenue gains from full repeal

(\$ in millions):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|---------|---------|---------|---------|
| State Taxes | \$0.000 | \$0.000 | \$0.559 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

Assumptions

- The petroleum products tax is imposed for 9 months in Fiscal Year 2016 and 6 months in Fiscal Year 2018.
- A July 1, 2016 effective date results in no cash collections for Fiscal Year 2017.

Data Sources

- US Energy Information Administration
- Washington State Department of Commerce, Carbon Tax Assessment Model, WA Energy Forecast 2015
- Department of Revenue February 2015 Non-General Fund Forecast, Pollution Liability Insurance Account

Additional Information

| Additional Information | |
|-------------------------------|---|
| Category: | Tax base |
| Year Enacted: | 1989 |
| Primary Beneficiaries: | Petroleum refiners |
| Taxpayer Count: | 5 |
| Program Inconsistency: | None evident |
| JLARC Review: | JLARC completed an expedited review in 2012 |

82.23A.030(6) - Exported petroleum products

Description Petroleum products exported for use outside of Washington are exempt from tax. This exemption expires July 1, 2020.

Purpose Restricts application of the petroleum products tax to product used in this state.

Taxpayer savings

(*\$ in millions*):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|---------|---------|---------|---------|
| State Taxes | \$4.144 | \$0.000 | \$4.356 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

Repeal of exemption

Repealing this exemption would increase revenues. The petroleum products tax was suspended during Fiscal Year 2010. It is expected to be reactivated in Fiscal Year 2016 and again in Fiscal Year 2018.

Potential revenue gains from full repeal

(*\$ in millions*):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|---------|---------|---------|---------|
| State Taxes | \$0.000 | \$0.000 | \$4.356 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

Assumptions

- The average price of crude oil is equivalent to the forecast for Brent crude reflected in Global Insight's February 2015 forecast.
- The price change of crude oil over time serves as a proxy for the price change of various other petroleum based products.
- The petroleum products tax is imposed for 9 months in Fiscal Year 2016 and 6 months in Fiscal Year 2018.
- A July 1, 2016 effective date results in no cash collections for Fiscal Year 2017.

Data Sources

- Department of Revenue tax return data
- Department of Revenue February 2015 Non-General Fund Forecast, Pollution Liability Insurance Account
- Global Insight February 2015 forecast

Additional Information

| Additional Information | |
|-------------------------------|---|
| Category: | Tax base |
| Year Enacted: | 1989 |
| Primary Beneficiaries: | Petroleum exporters |
| Taxpayer Count: | 25 |
| Program Inconsistency: | None evident |
| JLARC Review: | JLARC completed an expedited review in 2012 |

82.23A.030(7) - Packaged petroleum products

Description Petroleum products that are packaged for sale to ultimate consumers are exempt from the petroleum products tax. This exemption expires July 1, 2020.

Purpose The purpose of the tax is to generate funds to provide adequate insurance and funding for programs to clean up discharges from leaking underground petroleum storage tanks. Presumably packaged products do not have the potential to cause pollution.

Taxpayer savings

(\$ in millions):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|---------|---------|---------|---------|
| State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

Repeal of exemption

Repealing this exemption would not increase revenues.

Potential revenue gains from full repeal

(\$ in millions):

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|---------|---------|---------|---------|
| State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

Assumptions

The extent of packaged petroleum products is thought to be minimal.

Data Sources

None

Additional Information

| Additional Information | |
|-------------------------------|---|
| Category: | Tax base |
| Year Enacted: | 1989 |
| Primary Beneficiaries: | Importers of packaged petroleum products |
| Taxpayer Count: | Minimal |
| Program Inconsistency: | None evident |
| JLARC Review: | JLARC completed an expedited review in 2012 |

82.23A.040(1) - Petroleum exported in fuel tanks

Description A credit may be claimed against the petroleum products tax for fuel exported from the state in the fuel tank of any vehicle, including airplanes, ships or trucks. This credit expires July 1, 2020.

Purpose To tax the first use of the products in Washington; which have the potential to cause environmental damage. This credit presumes the risk to the environment reduces significantly after depositing the fuel in the vehicle fuel tank.

| Taxpayer savings | <i>(\$ in millions):</i> | | | | |
|------------------|--------------------------|---------|---------|---------|--|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | |
| State Taxes | \$4.584 | \$0.000 | \$4.041 | \$0.000 | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |

Repeal of exemption Repealing this exemption would increase revenues. The petroleum products tax was suspended during Fiscal Year 2010. It is expected to be reactivated in Fiscal Year 2016 and again in Fiscal Year 2018.

| Potential revenue gains from full repeal | <i>(\$ in millions):</i> | | | | |
|--|--------------------------|---------|---------|---------|--|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | |
| State Taxes | \$0.000 | \$0.000 | \$4.041 | \$0.000 | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | |

- Assumptions**
- Growth rate mirrors the hazardous substance tax growth rate reflected in the Department of Revenue's February 2015 non-general fund forecast, as both the hazardous substance tax and the petroleum products tax exempt the same fuel exported in fuel tanks.
 - The petroleum products tax is imposed for 9 months in Fiscal Year 2016 and 6 months in Fiscal Year 2018.
 - A July 1, 2016 effective date results in no cash collections for Fiscal Year 2016.

- Data Sources**
- Department of Revenue tax return data
 - Department of Revenue's February 2015 non-general fund forecast

| Additional Information | |
|-------------------------------|---|
| Category: | Tax base |
| Year Enacted: | 1989 |
| Primary Beneficiaries: | Petroleum refiners |
| Taxpayer Count: | 12 |
| Program Inconsistency: | None evident |
| JLARC Review: | JLARC completed an expedited review in 2012 |

82.23A.040(2) - Taxes paid in other states

| Description | Taxpayers may claim a credit against the petroleum products tax for any similar tax paid upon the same product in other states. To qualify for the credit, such tax (1) must be imposed upon the wholesale value of the petroleum products and not constitute an income or value-added tax and (2) must be a tax specifically directed at petroleum products rather than a general tax. This credit expires July 1, 2020. | | | | | | | | | | | | | | | |
|--|---|------------------------|---------|-----------|---------------------|---------------|-------------|------------------------|---|-----------------|---------|------------------------|--------------|---------------|----------------------------|---------|
| Purpose | To ensure tax is applied only once to the same product. | | | | | | | | | | | | | | | |
| Taxpayer savings | (\$ in millions): <table border="1"><thead><tr><th></th><th>FY 2016</th><th>FY 2017</th><th>FY 2018</th><th>FY 2019</th></tr></thead><tbody><tr><td>State Taxes</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td></tr><tr><td>Local Taxes</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td></tr></tbody></table> | | FY 2016 | FY 2017 | FY 2018 | FY 2019 | State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | | | | | | | | | | | | |
| State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | | | | | | | | | | | | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | | | | | | | | | | | | |
| Repeal of exemption | Repealing this exemption would not increase revenues. | | | | | | | | | | | | | | | |
| Potential revenue gains from full repeal | (\$ in millions): <table border="1"><thead><tr><th></th><th>FY 2016</th><th>FY 2017</th><th>FY 2018</th><th>FY 2019</th></tr></thead><tbody><tr><td>State Taxes</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td></tr><tr><td>Local Taxes</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td></tr></tbody></table> | | FY 2016 | FY 2017 | FY 2018 | FY 2019 | State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 |
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | | | | | | | | | | | | |
| State Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | | | | | | | | | | | | |
| Local Taxes | \$0.000 | \$0.000 | \$0.000 | \$0.000 | | | | | | | | | | | | |
| Assumptions | No businesses currently use this credit and none are expected to use it in the future, as other western states that are likely to export petroleum products to Washington do not have taxes that are imposed on the wholesale value of petroleum products. | | | | | | | | | | | | | | | |
| Data Sources | Multiple state tax commissions and state departments of revenue | | | | | | | | | | | | | | | |
| Additional Information | <table border="1"><thead><tr><th colspan="2">Additional Information</th></tr></thead><tbody><tr><td>Category:</td><td>Interstate Commerce</td></tr><tr><td>Year Enacted:</td><td>1989</td></tr><tr><td>Primary Beneficiaries:</td><td>Importers of products from jurisdictions with similar taxes on petroleum products</td></tr><tr><td>Taxpayer Count:</td><td>0</td></tr><tr><td>Program Inconsistency:</td><td>None evident</td></tr><tr><td>JLARC Review:</td><td>Excluded from JLARC review</td></tr></tbody></table> | Additional Information | | Category: | Interstate Commerce | Year Enacted: | 1989 | Primary Beneficiaries: | Importers of products from jurisdictions with similar taxes on petroleum products | Taxpayer Count: | 0 | Program Inconsistency: | None evident | JLARC Review: | Excluded from JLARC review | |
| Additional Information | | | | | | | | | | | | | | | | |
| Category: | Interstate Commerce | | | | | | | | | | | | | | | |
| Year Enacted: | 1989 | | | | | | | | | | | | | | | |
| Primary Beneficiaries: | Importers of products from jurisdictions with similar taxes on petroleum products | | | | | | | | | | | | | | | |
| Taxpayer Count: | 0 | | | | | | | | | | | | | | | |
| Program Inconsistency: | None evident | | | | | | | | | | | | | | | |
| JLARC Review: | Excluded from JLARC review | | | | | | | | | | | | | | | |