

RCW 82.42.230 Refunds. Any person who has purchased aircraft fuel on which tax has been paid may file a claim with the department for a refund of the tax for:

- (1) Aircraft fuel used in aircraft that both operate from a private, nonstate-funded airfield during at least ninety-five percent of the aircraft's normal use and are used principally for the application of pesticides, herbicides, or other agricultural chemicals;
- (2) Aircraft fuel used in the operation of aircraft for testing or experimental purposes; and
- (3) Aircraft fuel used in the operation of aircraft when the operation is for the training of crews in Washington state for purchasers of aircraft who are certified air carriers. [2013 c 225 s 417.]

Effective date—2013 c 225: See note following RCW 82.38.010.