

**RCW 82.12.0256 Exemptions—Use of motor vehicle and special fuel**  
**—Conditions.** The provisions of this chapter do not apply in respect to the use of:

- (1) Special fuel purchased in this state upon which a refund is obtained as provided in RCW 82.38.180(1)(b); and
- (2) Motor vehicle and special fuel if:
  - (a) The fuel is used for the purpose of public transportation and the purchaser is entitled to a refund or an exemption under RCW 82.38.080(1)(f) and (g) or 82.38.180(3)(b); or
  - (b) The fuel is purchased by a private, nonprofit transportation provider certified under chapter 81.66 RCW and the purchaser is entitled to a refund or an exemption under RCW 82.38.080(1)(d) or 82.38.180(3)(a); or
  - (c) The fuel is purchased by a public transportation benefit area created under chapter 36.57A RCW or a county-owned ferry or county ferry district created under chapter 36.54 RCW for use in passenger-only ferry vessels; or
  - (d) The fuel is taxable under chapter 82.38 RCW. However, the use of motor vehicle and special fuel upon which a refund of the applicable fuel tax is obtained is not exempt under this subsection (2)(d) and the director of licensing must deduct from the amount of such tax to be refunded the amount of tax due under this chapter and remit the same each month to the department of revenue; or
  - (e) The fuel is purchased by a county-owned ferry for use in ferry vessels after June 30, 2013; or
  - (f) The fuel is purchased by the Washington state ferry system for use in a state-owned ferry after June 30, 2013. [2013 c 225 s 646; 2011 1st sp.s. c 16 s 5; 2007 c 223 s 10; 2005 c 443 s 6; 1998 c 176 s 5. Prior: 1983 1st ex.s. c 35 s 3; 1983 c 108 s 2; 1980 c 147 s 2; 1980 c 37 s 56. Formerly RCW 82.12.030(6).]

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

**Effective date—2011 1st sp.s. c 16 ss 1-15:** See note following RCW 47.60.530.

**Effective date—2007 c 223:** See note following RCW 36.57A.220.

**Finding—Intent—Effective date—2005 c 443:** See notes following RCW 82.08.0255.

**Intent—1983 1st ex.s. c 35:** See note following RCW 82.08.0255.

**Intent—1980 c 37:** See note following RCW 82.04.4281.

*Diesel, biodiesel, and aircraft fuel sales tax exemption for farmers:*  
RCW 82.12.865.