

**RCW 82.38.035 Tax liability.** (1) A licensed supplier is liable for and must pay tax on fuel as provided in \*RCW 82.38.030(7) (a) and (i). On a two-party exchange, or buy-sell agreement between two licensed suppliers, the receiving exchange partner or buyer shall be liable for and pay the tax.

(2) A refiner is liable for and must pay tax on fuel removed from a refinery as provided in \*RCW 82.38.030(7) (b).

(3) A licensed distributor is liable for and must pay tax on fuel as provided in \*RCW 82.38.030(7) (c).

(4) A licensed blender is liable for and must pay tax on fuel as provided in \*RCW 82.38.030(7) (f).

(5) A licensed dyed special fuel user is liable for and must pay tax on fuel as provided in \*RCW 82.38.030(7) (g).

(6) A terminal operator is jointly and severally liable for and must pay tax on fuel if, at the time of removal:

(a) The position holder of the fuel is a person other than the terminal operator and is not a licensee;

(b) The terminal operator is not a licensee;

(c) The position holder has an expired internal revenue notification certificate;

(d) The terminal operator has reason to believe that information on the internal revenue notification certificate is false.

(7) A terminal operator is jointly and severally liable for and must pay tax on special fuel if the special fuel is removed and is not dyed or marked in accordance with internal revenue service requirements, and the terminal operator provides a person with a bill of lading, shipping paper, or similar document indicating the special fuel is dyed or marked in accordance with internal revenue service requirements.

(8) International fuel tax agreement licensees, or persons operating motor vehicles under other reciprocity agreements entered into with the state of Washington, are liable for and must pay tax on fuel used to operate motor vehicles on state highways.

(9) Dyed special fuel users are liable for and must pay tax on dyed special fuel used on state highways unless the use of the fuel is exempt from the tax. [2013 c 225 s 105; 2007 c 515 s 23; 2005 c 314 s 107; 2003 c 361 s 405; 2001 c 270 s 7; 1998 c 176 s 53.]

**\*Reviser's note:** RCW 82.38.030 was amended by 2015 3rd sp.s. c 44 s 102, changing subsection (7) to subsection (9). RCW 82.38.030 was subsequently amended by 2025 c 417 s 101, changing subsection (9) to subsection (13).

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

**Effective date—2007 c 515:** See note following RCW 82.38.030.

**Effective date—2005 c 314 ss 101-107, 109, 303-309, and 401:** See note following RCW 46.68.290.

**Part headings not law—2005 c 314:** See note following RCW 46.68.035.

**Findings—2003 c 361:** See note following RCW 82.38.030.

**Effective dates—2003 c 361:** See note following RCW 82.08.020.