

**RCW 82.38.033 Payment of tax by a nonlicensee.** Every person, other than a licensee, who acquires fuel upon which payment of tax is required must, if the tax has not been paid, comply with the provisions of this chapter, and pay tax at the rate provided in RCW 82.38.030. The person is subject to the same duties and penalties imposed upon licensees. [2013 c 225 s 208.]

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