

# Marina fuel sales

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## Fuels

There are two common fuels sold by marinas:

- Gasoline
- Diesel

## Taxes applying to fuels sold by marinas

### Federal

Federal fuel tax – (IRS)

### State

State fuel taxes

- Motor vehicle fuel tax (gasoline) – DOL
- Special fuel tax (diesel) – DOL

State business and occupation (B&O) tax – DOR

Retail sales tax – DOR

Hazardous substance tax – DOR

Petroleum products tax – DOR

Oil spill response fee and oil spill response administrative fee – DOR

### Local

Local B&O tax cities

## Selling fuel and the application of retail sales tax

Marinas sell fuel to consumers in two ways: clear and dyed.

- Clear gasoline and diesel are sold where the state fuel taxes have already been imposed and are included in the selling price. Retail sales tax does not apply to the sales of clear fuel.
- Dyed gasoline and diesel are sold without the state fuel taxes imposed. Retail sales tax applies to the sales of dyed fuel. The selling price subject to tax is the amount received including any state and/or federal per gallon taxes included in the price.

## **B&O tax**

Sales of fuel to consumers are subject to B&O tax under the retailing classification.

The amount of motor vehicle fuel tax, special fuel tax, and/or federal fuel tax that is included in the selling price of the fuel may be deducted.

## **Retail sales tax exemptions**

Certain publicly owned ferry vessels are exempt from retail sales tax on fuel purchases:

- Passenger-only ferries operated by public transportation benefit areas along Puget Sound.
- County-owned ferries.
- State-owned ferries.

## **Fuel tax refunds**

You may seek a refund from the Department of Licensing (DOL) for motor vehicle fuel tax or special fuel tax paid on fuel used as a boater. DOL will allow a refund on the difference between the applicable per gallon fuel tax and the use tax that applies to the value of the fuel. More information about fuel tax refunds and an application can be found online.

## **References**

RCW 82.38 – Fuel tax act

RCW 82.04 - State business and occupation (B&O) tax

RCW 82.08 – Retail sales tax

RCW 82.21 – Hazardous substance tax

RCW 82.23a – Petroleum products tax

RCW 82.23b.020 – Oil spill response tax

RCW 82.04.4285 – Deductions – motor fuel and special fuel taxes

RCW 82.08.0255 – Exemptions – Sales of motor vehicle and special fuel

## WAC 458-20-126 – Sales of motor vehicle fuel, special fuel, and nonpolluting fuel



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