

**RCW 82.04.4285 Deductions—Motor vehicle fuel and special fuel taxes.** In computing tax there may be deducted from the measure of tax so much of the sale price of fuel as constitutes the amount of tax imposed by the state under chapter 82.38 RCW or the United States government, under 26 U.S.C., Subtitle D, chapters 31 and 32, upon the sale thereof. [2013 c 225 s 639; 1998 c 176 s 3; 1980 c 37 s 6. Formerly RCW 82.04.430(5).]

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

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