



Biofuels Statutory Citations

STATE OF WASHINGTON

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#). These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.

Current through the 2013 Legislative Session of the Washington General Assembly.

82.04.4334. Deductions--Sale or distribution of biodiesel or E85 motor fuels (Expires July 1, 2015)

(1) In computing tax there may be deducted from the measure of tax amounts received from the retail sale, or for the distribution, of:

(a) Biodiesel fuel; or

(b) E85 motor fuel.

(2) For the purposes of this section and [RCW 82.08.955](#) and [82.12.955](#), the following definitions apply:

(a) "Biodiesel fuel" means a mono alkyl ester of long chain fatty acids derived from vegetable oils or animal fats for use in compression-ignition engines and that meets the requirements of the American society of testing and materials specification D 6751 in effect as of January 1, 2003.

(b) "E85 motor fuel" means an alternative fuel that is a blend of ethanol and hydrocarbon of which the ethanol portion is nominally seventy-five to eighty-five percent denatured fuel ethanol by volume that complies with the most recent version of American society of testing and materials specification D 5798.

(c) "Distribution" means any of the actions specified in [*RCW 82.36.020\(2\)](#).

(3) This section expires July 1, 2015.

Credits [[2007 c 309 § 3](#), eff. July 22, 2007; [2003 c 63 § 1](#), eff. July 1, 2003.]