

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 <u>States' Biofuels Statutory</u> <u>Citations.</u> 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.

82.08.0205. Exemptions--Waste vegetable oil

- (1) The tax levied by RCW 82.08.020 does not apply to sales of waste vegetable oil that is used by a person in the production of biodiesel for personal use.
- (2) This exemption is available only if the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department.
- (3) For the purposes of this section, the following definitions apply:
- (a) "Waste vegetable oil" means used cooking oil gathered from restaurants or commercial food processors; and
- (b) "Personal use" means the person does not engage in the business of selling biodiesel at wholesale or retail.

Credits [2008 c 237 § 2, eff. July 1, 2008.]

82.12.0205. Exemptions--Waste vegetable oil

The provisions of this chapter do not apply with respect to the use of waste vegetable oil that is used by a person in the production of biodiesel for personal use. The definitions in RCW 82.08.0205 apply to this section.

Credits [2008 c 237 § 3, eff. July 1, 2008.]