



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.

82.08.865. Exemptions--Diesel, biodiesel, and aircraft fuel for farm fuel users

(1) The tax levied by [RCW 82.08.020](#) does not apply to sales of diesel fuel, biodiesel fuel, or aircraft fuel, to a farm fuel user for agricultural purposes. This exemption applies to a fuel blend if all of the component fuels of the blend would otherwise be exempt under this subsection if the component fuels were sold as separate products. This exemption is available only if the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department.

(2) The definitions in [RCW 82.04.213](#) and this subsection apply to this section.

(a)(i) “Agricultural purposes” means the performance of activities directly related to the growing, raising, or producing of agricultural products.

(ii) “Agricultural purposes” does not include: (A) Heating space for human habitation or water for human consumption; or (B) transporting on public roads individuals, agricultural products, farm machinery or equipment, or other tangible personal property, except when the transportation is incidental to transportation on private property and the fuel used for such transportation is not subject to tax under chapter 82.38 RCW.

(b) “Aircraft fuel” is defined as provided in [RCW 82.42.010](#).

(c) “Biodiesel fuel” is defined as provided in [RCW 19.112.010](#).

(d) “Diesel fuel” is defined as provided in [26 U.S.C. 4083](#), as amended or renumbered as of January 1, 2006.

(e) “Farm fuel user” means: (i) A farmer; or (ii) a person who provides horticultural services for farmers, such as soil preparation services, crop cultivation services, and crop harvesting services.

Credits [[2010 c 106 § 218](#), eff. July 1, 2010; [2007 c 443 § 1](#), eff. May 11, 2007; [2006 c 7 § 1](#), eff. March 6, 2006.]

82.12.865. Exemptions--Diesel, biodiesel, and aircraft fuel for farm fuel users

(1) The provisions of this chapter do not apply with respect to the use of diesel fuel, biodiesel fuel, or aircraft fuel, by a farm fuel user for agricultural purposes. This exemption applies to a fuel blend if all of the component fuels of the blend would otherwise be exempt under this subsection if the component fuels were acquired as separate products.

(2) The definitions in [RCW 82.08.865](#) apply to this section.

Credits [[2010 c 106 § 222](#), eff. July 1, 2010; [2007 c 443 § 2](#), eff. May 11, 2007; [2006 c 7 § 2](#), eff. March 6, 2006.]