



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.

82.08.955. Exemptions--Sales of machinery, equipment, vehicles, and services related to biodiesel blend or E85 motor fuel (Expires July 1, 2015)

- (1) The tax levied by [RCW 82.08.020](#) does not apply to sales of machinery and equipment, or to services rendered in respect to constructing structures, installing, constructing, repairing, cleaning, decorating, altering, or improving of structures or machinery and equipment, or to sales of tangible personal property that becomes an ingredient or component of structures or machinery and equipment, if the machinery, equipment, or structure is used directly for the retail sale of a biodiesel blend or E85 motor fuel. Structures and machinery and equipment that are used for the retail sale of a biodiesel blend or E85 motor fuel and for other purposes are exempt only on the portion used directly for the retail sale of a biodiesel blend or E85 motor fuel.
- (2) The tax levied by [RCW 82.08.020](#) does not apply to sales of fuel delivery vehicles or to sales of or charges made for labor and services rendered in respect to installing, repairing, cleaning, altering, or improving the vehicles including repair parts and replacement parts if at least seventy-five percent of the fuel distributed by the vehicles is a biodiesel blend or E85 motor fuel.
- (3) A person taking the exemption under this section must keep records necessary for the department to verify eligibility under this section. The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller shall retain a copy of the certificate for the seller's files.
- (4) For the purposes of this section, the definitions in [RCW 82.04.4334](#) and this subsection apply.
 - (a) "Biodiesel blend" means fuel that contains at least twenty percent biodiesel fuel by volume.
 - (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) "Machinery and equipment" means industrial fixtures, devices, and support facilities and tangible

personal property that becomes an ingredient or component thereof, including repair parts and replacement parts that are integral and necessary for the delivery of biodiesel blends or E85 motor fuel into the fuel tank of a motor vehicle.

(5) This section expires July 1, 2015.

Credits [2007 c 309 § 4, eff. July 22, 2007; 2003 c 63 § 2, eff. July 1, 2003.]

82.12.955. Exemptions--Use of machinery, equipment, vehicles, and services related to biodiesel or E85 motor fuel (*Expires July 1, 2015*)

(1) The provisions of this chapter do not apply in respect to the use of machinery and equipment, or to services rendered in respect to installing, repairing, cleaning, altering, or improving of eligible machinery and equipment, or tangible personal property that becomes an ingredient or component of machinery and equipment used directly for the retail sale of a biodiesel or E85 motor fuel.

(2) The provisions of this chapter do not apply in respect to the use of fuel delivery vehicles including repair parts and replacement parts and to services rendered in respect to installing, repairing, cleaning, altering, or improving the vehicles if at least seventy-five percent of the fuel distributed by the vehicles is a biodiesel or E85 motor fuel.

(3) For the purposes of this section, the definitions in [RCW 82.04.4334](#) and [82.08.955](#) apply.

(4) This section expires July 1, 2015.

Credits [2007 c 309 § 5, eff. July 22, 2007; 2003 c 63 § 3, eff. July 1, 2003.]