

**RCW 82.23B.030 Exemption.** The taxes imposed under this chapter only apply to the first receipt of crude oil or petroleum products at a marine or bulk oil terminal in this state and not to the later transporting and subsequent receipt of the same oil or petroleum product, whether in the form originally received at a marine or bulk oil terminal in this state or after refining or other processing. [2015 c 274 § 15; 1992 c 73 § 9; 1991 c 200 § 803.]

**Effective date—2015 c 274:** See note following RCW 90.56.005.