

RCW 82.38.050 Tax liability on leased motor vehicles. (1) A lessor leasing motor vehicles without drivers to lessees for interstate operation, may be the fuel user when the lessor supplies or pays for the fuel consumed in the motor vehicles. Any lessee may exclude motor vehicles from reports and liabilities pursuant to this chapter, but only if the excluded motor vehicles have been leased from a lessor holding a valid international fuel tax agreement license.

(2) The lessor is responsible for fuel tax licensing and reporting for the operation of motor vehicles leased for less than thirty days. [2013 c 225 s 106; 2007 c 515 s 24; 1990 c 250 s 82; 1983 c 242 s 1; 1971 ex.s. c 175 s 6.]

Effective date—2013 c 225: See note following RCW 82.38.010.

Effective date—2007 c 515: See note following RCW 82.38.030.