

RCW 82.38.280 State preempts tax field. (1) The tax levied in this chapter is in lieu of any excise, privilege, or occupational tax upon the business of manufacturing, selling, or distributing fuel, and no city, town, county, township or other subdivision or municipal corporation of the state may levy or collect any excise tax upon or measured by the sale, receipt, distribution, or use of fuel, except as provided in chapter 82.80 RCW and RCW 82.47.020.

(2) This section does not apply to any tax imposed by the state. [2013 c 225 s 128; 2010 c 106 s 231; 2003 c 350 s 6; 1991 c 173 s 5; 1990 c 42 s 205; 1979 ex.s. c 181 s 6; 1971 ex.s. c 175 s 29.]

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

Effective date—2010 c 106: See note following RCW 35.102.145.

Effective date—1991 c 173: See note following RCW 82.47.010.

Purpose—Effective dates—Application—Implementation—1990 c 42: See notes following RCW 46.68.090.

Effective date—1979 ex.s. c 181: "This 1979 act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1979." [1979 ex.s. c 181 s 10.]