

**RCW 82.42.030 Exemptions.** The provision of RCW 82.42.020 imposing the payment of an excise tax on each gallon of aircraft fuel sold, delivered or used in this state does not apply to:

- (1) Aircraft fuel sold for export and exported from this state;
- (2) Aircraft fuel imported into the state in interstate or foreign commerce and intended to be sold while in interstate or foreign commerce;
- (3) Aircraft fuel sold to an agency of the United States government;
- (4) Aircraft fuel delivered directly into the aircraft fuel tanks of equipment operated by an air carrier or supplemental air carrier operating under a certificate of public convenience and necessity under the provisions of the federal aviation act of 1958, P.L. 85-726, as amended;
- (5) Aircraft fuel delivered directly into the aircraft fuel tanks of equipment operated by a local service commuter;
- (6) Aircraft fuel sold to emergency medical air transport entities;
- (7) Aircraft fuel sold to a licensed aircraft fuel distributor;
- (8) Aircraft fuel delivered into the bulk storage tank of a certified user;
- (9) Aircraft fuel used in the operation of aircraft for testing or experimental purposes; and
- (10) Aircraft fuel used in the operation of aircraft when such operation is for the training of crews in Washington state for purchasers of aircraft who are certified air carriers. [2013 c 225 s 303; 2005 c 341 s 4; 1989 c 193 s 4; 1982 1st ex.s. c 25 s 4; 1967 ex.s. c 10 s 3.]

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

**Effective date—2005 c 341:** See note following RCW 47.68.230.

**Severability—Effective date—1982 1st ex.s. c 25:** See notes following RCW 82.42.010.