

WAC 308-77-015 Incidental use or exemptions. (1) **When is the incidental operation of a nonlicensed vehicle exempt the fuel tax?** Fuel is exempt the fuel tax if used in a vehicle which is not licensed or required to be licensed under chapter 46.16 or 46.87 RCW and is operated between two pieces of private property for a distance not exceeding twenty-five miles. The movement of the vehicle must be incidental to the primary use of the vehicle.

(2) **When is off-highway fuel use taxable?** If special fuel is used in a continuous trip, which is partly on and partly off the highway, the tax applies to all the fuel used when the total distance traveled off the highway does not exceed one mile.

A continuous trip involves the use of a highway for the transportation of persons or property from one place to another; or, in a round trip, from the origin to the destination and return to the origin.

(3) **Are cash sales to qualified foreign diplomats and consular missions tax exempt?** No, only credit card purchases are exempt.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-015, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-015, filed 3/16/09, effective 4/16/09; WSR 01-22-073, § 308-77-015, filed 11/1/01, effective 12/2/01.]