

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 § 303; 2005 c 341 § 4; 1989 c 193 § 4; 1982 1st ex.s. c 25 § 4; 1967 ex.s. c 10 § 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.