

WAC 173-424-520 Fuels to include in credit and deficit calculation. (1) **Fuels included.** Credits and deficits must be calculated for all regulated fuels and clean fuels that are sold, supplied, or offered for sale in Washington.

(2) **Fuels exempted.** Except as provided in subsections (3), (4), and (5) of this section, credits and deficits may not be calculated for fuels exempted under WAC 173-424-130. Exempt fuel volumes must be claimed by the end of the regular reporting period for a given quarter, otherwise ecology will deem the fuel to have been voluntarily included under subsection (3) of this section.

(3) **Voluntary inclusion.** A regulated party, credit generator, or aggregator may choose to include in its credits and deficits calculations fuel that is sold to an exempt fuel user in Washington under WAC 173-424-130 (2)(b), provided that the credit and deficit calculation includes all fuels listed on the same invoice.

(4) **When fuels are exported from Washington:**

(a) Any bulk quantity of fuel that is exported must be reported by the person who holds title to the fuel when it is exported;

(b) If the exporter purchased the fuel with the compliance obligation, the exported fuels will not generate deficits or credits; and

(c) If credits or deficits were generated and separated from the fuel through a transfer without obligation, the exporter will incur credits or deficits, as appropriate, to balance out the deficits or credits detached from the fuel.

(5) **Alternative jet fuel.** Alternative jet fuel may be reported by the producer or importer of the fuel and any registered parties that hold title to it, so long as the fuel is loaded into airplanes in Washington. If a gallon of alternative jet fuel that has been reported to the clean fuels program as imported or produced is later exported, lost, or otherwise not used for transportation it must be reported as such.

[Statutory Authority: Chapter 70A.535 RCW and RCW 70A.02.060. WSR 25-21-106 (Order 23-10), s 173-424-520, filed 10/20/25, effective 11/20/25. Statutory Authority: Chapter 70A.535 RCW. WSR 22-24-004 (Order 21-04), § 173-424-520, filed 11/28/22, effective 12/29/22.]