



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

OCTOBER 11, 2012

Oil Spill Response Tax Re-Imposed

Summary

The one-cent per barrel oil spill response tax is re-imposed beginning January 1, 2013. The tax is re-imposed because the balance of the oil spill response account is less than \$8 million and will remain in effect until the account balance exceeds \$9 million.

There are two components to the oil spill tax, which is reported monthly on the *Oil Spill Tax Return*:

- Oil Spill Response Tax – one cent per barrel (re-imposed effective January 1, 2013), and
- Oil Spill Administration Tax – four cents per barrel

The re-imposition of the oil spill response tax component increases the total tax rate from four cents to five cents per barrel.

For more information

If you have questions about the tax or filing the return, please call the Department of Revenue at (360) 902-7034.

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For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.