



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

OCTOBER 6, 2015

Oil Spill Response Tax Re-Imposed

The one-cent per barrel oil spill response tax is re-imposed beginning January 1, 2016. The oil spill response tax is imposed when funds in the oil spill response account are less than \$8 million and will remain in effect until the account balance exceeds \$9 million. (See RCW 82.23B.020).

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

- Oil Spill Response Tax – one cent per barrel (re-imposed January 1, 2016), and
- Oil Spill Administration Tax – four cents per barrel (currently in effect)

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

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