



Purchases of Compressed or Liquefied Natural Gas for use as Transportation Fuel

Effective July 1, 2015, income earned from the sale of compressed natural gas (CNG) or liquefied natural gas (LNG) is exempt from the public utility tax of RCW 82.16 when sold for use as transportation fuel. In addition, income earned from the sale of natural gas is exempt from the public utility tax when the buyer will use the natural gas to manufacture CNG or LNG that will be used or sold as transportation fuel.

Buyers must complete this form and provide it to the seller when purchasing natural gas, CNG or LNG for these purposes.

See Engrossed Substitute Senate Bill 6440 (Chapter 216, Laws of 2014), RCW 82.16.310, and RCW 82.04.310.

The Buyer must select one or both of the following:

- I certify that this purchase of compressed natural gas or liquefied natural gas is for use as transportation fuel.
- I certify that this purchase of natural gas will be used to manufacture compressed natural gas or liquefied natural gas that will be sold or used as transportation fuel.

Transportation Fuel

“Transportation fuel” means fuel for the generation of power to propel a motor vehicle as defined in RCW 46.04.320, a vessel as defined in RCW 88.02.310, or a locomotive or railroad car.

Purchaser's Name

UBI Number

Signature

Date

**Seller Please Retain This Form For Your Records
Do not send to the Department of Revenue**

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.