

## **Special Notice**

October 16, 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.

## **Questions?**

For questions about the tax or filing the returns, please call the Department of Revenue at 360-705-6215.

PO BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 360-705-6705 | dor.wa.gov

For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.