



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3190.2014 Hazardous Substance Tax, Biodiesel (B100), and B99.9/B99 Biodiesel Blend

This ETA first explains the following:

- “Biodiesel” (B100) is a fuel blend stock comprised of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated B100, and meeting the requirements of American Society for Testing and Materials (ASTM) D6751 specifications for Biodiesel Fuel (B100) – Blend Stock for Distillate Fuels;
- B100 is not a hazardous substance for hazardous substance tax (HST) purposes and is not subject to HST;
- B99.9/B99 biodiesel blend is produced when 0.1 to 1 % (by volume) of petroleum diesel is added to biodiesel (B100). Producers or blenders may add this amount of petroleum diesel to receive a blender’s tax credit under federal law (26 U.S.C. § 6426(c)); and
- B99.9/B99 biodiesel blend that meets the ASTM D6751 specifications is not considered a hazardous substance for HST purposes and is not subject to the HST.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

A handwritten signature in blue ink, appearing to read "Tim Jennrich".

Tim Jennrich, Tax Policy Manager – ETA and Special Projects

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 05, 2014

TIME: 10:58 AM

WSR 14-10-059