

Brokered Natural Gas Use Tax

RCW 82.12.022

Tax Base This use tax applies to natural gas delivered through a pipeline from out-of-state when a seller has not paid the public utility tax. This tax ensures all natural gas consumed in Washington is taxed at a uniform rate. Natural and manufactured gas includes compressed or liquefied natural gas.

The taxable value of natural gas equals the purchase price paid by the consumer plus any transportation costs not taxed under state or city public utility taxes.

Tax exemptions may reduce these taxes. For more information, refer to the [Tax Exemption Study](#).

Tax Rate 3.852%.

The same rate as the gas distribution rate under public utility tax.

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$23,144	0.0%	0.1%
2020	\$23,166	-23.3%	0.1%
2019	\$30,123	56.4%	0.1%
2018	\$19,258	-9.8%	0.1%
2017	\$21,347	-0.1%	0.1%
2016	\$21,370	-23.9%	0.1%
2015	\$28,076	-18.4%	0.1%
2014	\$34,412	56.5%	0.2%
2013	\$21,992	-7.6%	0.1%
2012	\$23,800	-18.0%	0.1%

Distribution of Receipts The general fund receives all receipts from the brokered natural gas use tax.

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Levied by State and city

For information about the local portion of this tax, see the [Local Tax Reference Guide](#).

Administration Department of Revenue

The Department of Revenue collects and reports both state and local taxes.

History 2014 Effective July 1, 2015, the use tax on brokered natural gas expanded to include compressed and liquefied natural gas for non-transportation fuel purposes.

1989 Adopted state and municipal taxes on brokered natural or manufactured gas effective July 1, 1990.
