

# Petroleum Products Tax

**RCW** Chapter 82.23A

**Tax Base** The wholesale value of petroleum products upon first possessed in the state.

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

**Tax Rate** 0.15% until October 1, 2023, then 0.3%

**Recent Collections (\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$24,776	124%	0.08%
2020	\$11,042	-66%	0.04%
2019	\$32,828	220%	0.13%
2018	\$10,245	-69%	0.04%
2017	\$32,665	28%	0.15%
2016	\$25,563	4,830%	0.13%
2015	\$518	-638%	0.00%
2014	-\$96	-110%	0.00%
2013	\$1,001	362%	0.01%
2012	\$217	-92%	0.00%

**Distribution of Receipts**

The Pollution Liability Insurance Program Trust Account receives all receipts from this tax. Each biennium, if the account balance exceeds \$7.5 million, the Pollution Liability Insurance Agency Underground Storage Tank Revolving Account may receive a transfer of up to \$20 million (RCW 70A.345.080).

The tax includes a "trigger" mechanism based on the amount of funds in the Pollution Liability Insurance Program Trust Account:

- Beginning October 1, 2023, when the balance falls below \$15 million for the most recent quarter, the tax starts.
- Beginning October 1, 2023, When the balance exceeds \$30 million for the previous calendar quarter, the tax stops.

The Pollution Liability Insurance Agency uses funds from the Pollution Liability Insurance Program Trust Account for administration of the pollution liability insurance program and emergency program.

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**Levied by** State

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**Administration** Department of Revenue

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- History**
- 2016 Created and partially funded the Pollution Liability Insurance Agency Underground Storage Tank Revolving Account through transfers from the Pollution Liability Insurance Program Trust Account. Also, reduced the tax rate to 0.15% effective July 1, 2021, and extended the tax through July 1, 2030.
  - 2012 Reduced the tax rate from 0.5% to 0.3% and extended the tax through July 1, 2020.
  - 2006 Extended the tax through June 1, 2013.
  - 2000 Extended the tax through June 1, 2007.
  - 1996 Extended the tax through June 1, 2001.
  - 1989 Enacted the tax at a rate of 0.5% and set the tax to expire June 1, 1995.
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