

# Brokered Natural Gas Use Tax

**RCW** 82.12.022

**Tax Base** Natural or manufactured gas that is consumed within the state, including compressed natural gas and liquefied natural gas, purchased by a consumer if the sale is not subject to public utility tax. The tax applies only if delivery is through a pipeline.

The value of gas is equal to the purchase price of the gas to the consumer, plus any transportation costs that are not subject to state or city public utility taxes.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

**Tax Rate** 3.852 percent. This rate must be the same as the gas distribution rate under the public utility tax.

**Recent Collections (\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
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%	0.2%
2014	\$34,412	56.5%	0.2%
2013	\$21,992	-7.6%	0.1%
2012	\$23,800	-18.0%	0.2%
2011	\$29,011	-23.1%	0.2%
2010	\$37,725	-19.3%	0.3%
2009	\$46,730	13.5%	0.3%

**Distribution of Receipts** All state receipts are deposited into the State General Fund.

**Levied by** State and city.

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

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**Administration** Department of Revenue.

Both state and local taxes are reported and collected by the Department on the Natural Gas Use Tax Addendum to the Combined Excise Tax Return.

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**History**

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

1989 State and municipal taxes on brokered natural or manufactured gas were adopted by the Legislature with an effective date of July 1, 1990.

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