



Purchases of compressed or liquefied natural gas for use as transportation fuel

Effective July 1, 2015, income earned from the sale of compressed natural gas (CNG) or liquefied natural gas (LNG) is exempt from the public utility tax of RCW 82.16 when sold for use as transportation fuel. In addition, income earned from the sale of natural gas is exempt from the public utility tax when the buyer will use the natural gas to manufacture CNG or LNG that will be used or sold as transportation fuel.

Buyers must complete this form and provide it to the seller when purchasing natural gas, CNG or LNG for these purposes.

See Engrossed Substitute Senate Bill 6440 (Chapter 216, Laws of 2014), RCW 82.16.310, and RCW 82.04.310.

The buyer must select one or both of the following:

- I certify that this purchase of compressed natural gas or liquefied natural gas is for use as transportation fuel.
- I certify that this purchase of natural gas will be used to manufacture compressed natural gas or liquefied natural gas that will be sold or used as transportation fuel.

Transportation fuel

“Transportation fuel” means fuel for the generation of power to propel a motor vehicle as defined in RCW 46.04.320, a vessel as defined in RCW 88.02.310, or a locomotive or railroad car.

Buyer’s name _____

Signature _____

Account ID/UBI _____ Date _____

**Seller must retain the original of this certificate for their records.
Do not send a copy of this certificate to the Department of Revenue**