

# Fuel tax refunds for marine use

You could receive a refund of Washington State fuel tax for non-dyed fuel used in marine vessels for business or pleasure.

## Fuel tax rate

As of July 1, 2017, the fuel tax rate is 49.4 cents per gallon for gas or diesel.

## Sales tax

Refunds of fuel tax may be subject to sales tax at 8.2%.

## Coastal Protection Fund

Motor fuel refunds for marine use are subject to a tax of 1 cent per gallon. These funds are used for the restoration of Washington's waterways.

## Questions?

Call:  
(360) 664-1838

Email:  
UnlicensedRefunds@dol.wa.gov

## How to claim a refund

### Complete a Fuel Tax Refund Permit Application

You may:

- Complete and submit the application online through the Taxpayer-PRFT Access Point (TAP) available at [https://wadolprft.gentax.com/TAP/\\_/](https://wadolprft.gentax.com/TAP/_/). After your application is processed, you will be able to access your account online. Or,
- Submit the application by mail
  - Locate the form at [www.dol.wa.gov/forms](http://www.dol.wa.gov/forms)
  - Complete the application and mail it to the address on the form. After your application has been approved, you will receive a claim form by mail.

### File a claim form

- Submit the claim through TAP, attaching all fuel invoices/receipts. Or,
- Submit the completed claim form via US mail to the address listed on the form with all fuel invoices/receipts.

### Requirements for filing a claim

- Claim 41 gallons or more of refundable fuel per claim. Dyed diesel and dyed biodiesel are non-refundable fuels and should not be included with your claim.
- File within 13 months from the date the fuel was purchased.