

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/_/. 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
 - 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.

Note: Do not send fuel invoices with your refund application.

Submit a claim form

- Through TAP, attaching all fuel invoices/receipts. Or,
- 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.