

# Special Notice

October 16, 2015

## Oil Spill Response Tax Re-Imposed

The one-cent per barrel oil spill response tax is re-imposed beginning January 1, 2016. The oil spill response tax is imposed when funds in the oil spill response account are less than \$8 million and will remain in effect until the account balance exceeds \$9 million. (See RCW 82.23B.020).

There are two components to the oil spill tax, which are reported monthly on the Oil Spill Tax Return:

- Oil Spill Response Tax – one cent per barrel (re-imposed January 1, 2016), and
- Oil Spill Administration Tax – four cents per barrel (currently in effect)

The re-imposition of the oil spill response tax component increases the total tax rate from four cents to five cents per barrel.

## Questions?

For questions about the tax or filing the returns, please call the Department of Revenue at 360-705-6215.