

Gross Receipts:

Washington Appellate Court Withdraws B&O Tax Ruling on Rates for In- and Out-of-Network Fuel Card Users

Case No. 57952-9-II, Wash. Ct. App. (7/30/24). A Washington Court of Appeals (Court) withdrew its opinion from earlier this year in a case involving an in-state fuel station operator and the applicable Washington business and occupation (B&O) tax rate on fuel obtained by its own fuel-card users from fuel stations outside of its networks and on fuel obtained at its own stations from out-of-network fuel-card users [see *Case No. 57952-9-II*, Wash. Ct. App. (5/29/24) and *State Tax Matters*, Issue 2024-23, for more details on this earlier ruling]. In its withdrawal order, the Court explains that it will issue a new opinion in the case “in due course.” Please contact us with any questions.

URL: <https://www.courts.wa.gov/opinions/pdf/D2%2057952-9-II%20Published%20Order.pdf>

URL: <https://www.courts.wa.gov/opinions/pdf/D2%2057952-9-II%20Published%20Opinion.pdf>

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240607_6.html

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