

RCW 82.38.140 Fuel records—Reports—Inspection. (1) Every person importing, manufacturing, refining, transporting, blending, or storing fuel must keep for a period of five years open to inspection at all times during the business hours of the day to the department or its authorized representatives, a complete record of all fuel purchased or received and all fuel sold, delivered, or used by them. Records must show:

- (a) The date of receipt;
- (b) The name and address of the person from whom purchased or received;
- (c) The number of gallons received at each place of business or place of storage in the state of Washington;
- (d) The date of sale or delivery;
- (e) The number of gallons sold, delivered, or used for taxable purposes;
- (f) The number of gallons sold, delivered, or used for any purpose not subject to the fuel tax;
- (g) The name, address, and fuel license number of the purchaser if the fuel tax is not collected on the sale or delivery;
- (h) The physical inventories of fuel and petroleum products on hand at each place of business at the end of each month;
- (i) Stocks of raw gasoline, gasoline stock, diesel oil, kerosene, kerosene distillates, casing head gasoline and other petroleum products which may be used in the compounding, blending, or manufacturing of fuel.

(2) (a) All international fuel tax agreement licensees and dyed special fuel users authorized to use dyed special fuel on highways in vehicles licensed for highway operation must maintain detailed mileage records on an individual vehicle basis.

(b) Operating records must show both on-highway and off-highway usage of special fuel on a daily basis for each vehicle.

(c) In the absence of operating records that show both on-highway and off-highway usage of special fuel on a daily basis for each vehicle, fuel consumption must be computed under RCW 82.38.060.

(3) The department may require a person other than a licensee engaged in the business of selling, purchasing, distributing, storing, transporting, or delivering fuel to submit periodic reports to the department regarding the disposition of the fuel. The reports must be on forms prescribed by the department and must contain such information as the department may require. Failure to report as the department requires subjects a person to the civil and criminal penalties under RCW 82.38.170 and 82.38.270.

(4) Every person operating any conveyance transporting fuel in bulk must possess during the entire time an invoice, bill of sale, or other statement showing the name, address, and license number of the seller or consigner, the destination, name, and address of the purchaser or consignee, license number, if applicable, and the number of gallons. The person transporting fuel must at the request of any law enforcement officer or authorized representative of the department, produce for inspection required records and must permit inspection of the contents of the vehicle. [2024 c 1 s 7; 2013 c 225 s 115; 2007 c 515 s 27; 1998 c 176 s 66. Prior: 1996 c 104 s 10; 1996 c 90 s 2; 1995 c 274 s 22; 1988 c 51 s 1; 1979 c 40 s 10; 1971 ex.s. c 175 s 15.]

Effective date—2024 c 1: See note following RCW 46.87.020.

Effective date—2013 c 225: See note following RCW 82.38.010.

Effective date—2007 c 515: See note following RCW 82.38.030.