

Chapter 308-91 WAC

RECIPROCIITY AND PRORATION

WAC

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DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 308-91-010 Proration and reciprocity agreements. [Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-010, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-010, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-010, filed 12/28/83.] Repealed by WSR 00-01-150, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010.
- 308-91-020 Instructions, procedures and declarations. [Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-020, filed 12/28/83.] Repealed by WSR 88-06-061 (Order PFT 8803), filed 3/2/88. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW.
- 308-91-070 Quarterly licensing for proportionally registered vehicles. [Statutory Authority: RCW 46.01.110 and 46.87.-010(2). WSR 90-16-072, § 308-91-070, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.-010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-070, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-070, filed 12/28/83.] Repealed by WSR 94-13-012, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.87.-010(2).
- 308-91-080 Temporary authorization permits TAPs. [Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-080, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(1) and 46.87.080(7). WSR 95-05-045, § 308-91-080, filed 2/10/95, effective 3/13/95. Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-080, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-080, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-080, filed 12/28/83.] Repealed by WSR 16-03-071, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.01.110 and 46.87.010.
- 308-91-100 Operation of rental vehicles. [Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-100, filed 12/28/83.] Repealed by WSR 88-06-061 (Order PFT 8803), filed 3/2/88. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW.
- 308-91-110 Utility trailer rentals—Certified average registration plan. [Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-110, filed 12/28/83.] Repealed by WSR 88-06-061 (Order PFT 8803), filed 3/2/88. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW.

WAC 308-91-030 Definitions. The definitions set forth below, and in chapters 46.04, 46.85, and 46.87 RCW, apply throughout this chapter.

For the purpose of this code, the terms "apportioned," "proration," "prorate," "International Registration Plan (IRP)," and "proportional registration" are synonymous.

(1) "Bus" (BS) means every motor vehicle designed for carrying more than five passengers and the driver and used primarily for the transportation of people.

(2) "Combination of vehicles" means a power unit used in combination with trailer(s), semitrailer(s) and/or converter gear.

(3) "Department" means the department of licensing, state of Washington.

(4) "Dump truck" (DT) means a truck whose contents are unloaded by tilting the truck bed backward with the tailgate open.

(5) "Interstate or interjurisdiction movement" means vehicle movement between or through two or more jurisdictions.

(6) "Intrastate or intrajurisdiction movement" means vehicle movement within a single jurisdiction, from one point within that jurisdiction to another point within the same jurisdiction.

(7) "Latest purchase cost or price" means the actual purchase cost or price, if reasonable, for a vehicle paid by the current owner, including the value of any trade-in or other valuable considerations, cost of accessories and modifications but excluding taxes, transportation or shipping costs, and preparatory or delivery costs. Reasonable purchase cost is considered to be the value of the vehicle as determined from guide books, reports or compendiums of value recognized in the automotive industry. All values are to be expressed in United States dollars.

(8) "Lessee" means a person, firm or corporation which has legal possession and control of a vehicle owned by another under the terms of a lease agreement.

(9) "Lessor" means a person, firm or corporation which, under the terms of a lease, grants the legal right of possession, control of and responsibility for the operation of the vehicle to another person, firm or corporation.

(10) "Owner-operator" means an equipment lessor who leases their vehicle with driver to a carrier.

(11) "Reciprocity jurisdiction" means a jurisdiction with which the state of Washington extends vehicle license reciprocity as provided for in chapter 46.85 RCW.

(12) "Reporting period" means the period of twelve consecutive months prior to July 1st. If the registration year begins in July, August, or September, the reporting period will be the previous July 1st through June 30th in the prior calendar year.

(13) "Road tractor" (RT) means every motor vehicle designed without a fifth wheel and used for drawing other vehicles by use of a ball hitch and so constructed as to carry part of the weight of a vehicle or load so drawn (commonly referred to as a mobile home toter).

(14) "Tractor" (TR) means every motor vehicle designed and used primarily for drawing other vehicles but not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

(15) "Trip lease" means a lease of vehicle(s) to a carrier (lessee) for a single interjurisdictional movement. The term may also include a similar intrajurisdictional movement where such movement is authorized under the laws of the jurisdiction.

(16) "Truck" (TK) means every motor vehicle designed, used or maintained primarily for the transportation of property (the maximum gross weight for solo trucks with three axles is 54,000 pounds) under RCW 46.87.040.

(17) "Truck tractor" (TT) means every motor vehicle designed and used primarily for drawing other vehicles but so constructed as to carry a load thereon in addition to a part of the weight of the vehicle and load so drawn (dromedary).

(18) "Utility trailer" means any full trailer or semitrailer constructed and used solely for the purpose of carrying property and not to exceed a gross weight of 6,000 pounds.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-030, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-030, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2). WSR 94-13-012, § 308-91-030, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 91-06-093, § 308-91-030, filed 3/6/91, effective 4/6/91; WSR 90-16-072, § 308-91-030, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010 (1) and (2) and 46.87.020. WSR 89-07-036 (Order PFT 89-04), § 308-91-030, filed 3/10/89. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-030, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-030, filed 12/28/83.]

WAC 308-91-040 General provisions. (1) Can carriers separate their apportionable vehicles into more than one fleet? Yes, carriers may separate their apportionable vehicles into two or more fleets.

(2) **How must I display my cab card?** The original cab card must be carried in or on the vehicle to which it has been issued. If you have renewed for a subsequent registration year but are still operating in the current registration year, you are required to carry both cab cards.

(3) **Are photocopies of the cab card acceptable?** No, photocopies or other facsimiles (fax) of any cab card cannot be used for the power unit.

(4) **May my proportional registration credentials be transferred?** Yes, vehicle license plates and validation tabs may be transferred when moving the vehicles from one fleet

to another fleet for the same registrant. Cab card(s) cannot be transferred under any circumstance.

(5) **When must I surrender my proportional registration credentials?** Cab card(s) must be surrendered in order to receive license fee credit unless the supplement is filed electronically.

(6) **Under what circumstances may Washington license fees be adjusted?** For any unpaid invoices, Washington license fees may be adjusted, in one-twelfth increments, if reasonable cause has been established. Reasonable cause may be considered as the demise of the registrant, destruction of a vehicle, theft or other cause the department determines otherwise acceptable. Washington license fees may also be adjusted by audit.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-040, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-040, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2). WSR 94-13-012, § 308-91-040, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-040, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.080, 46.87.130, 46.87.140, 88.44.-060 [82.44.060], 46.87.010(2) and 82.44.100. WSR 89-07-035 (Order PFT 89-03), § 308-91-040, filed 3/10/89. Statutory Authority: RCW 46.87.-010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-040, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-040, filed 12/28/83.]

WAC 308-91-050 Applications for proportional registration. (1) How do I apply for proportional registration? Application for proportional registration must be submitted to the Motor Carrier Section by mail, fax or online via Taxpayer Access Point (TAP). Incomplete applications may be returned.

(2) **What titling/registration options are available to owner-operators registering vehicles under the IRP?** Options available for owner-operators registering under the IRP are:

(a) The owner-operator may be the registrant. The vehicle(s) will be titled and registered in the owner-operator's name only. The cab card will show the name of the owner-operator followed by the name of the carrier to whom the vehicle(s) and driver(s) are leased for operations. The owner-operator will be responsible for registration of such vehicles(s), and establishing and maintaining records required of proportionally registered fleets.

(b) The carrier (lessee) may be the registrant. The vehicle(s) will be titled and registered in the names of both the carrier as lessee and the owner-operator as lessor. The carrier will be responsible for registration of such vehicle(s), and establishing and maintaining records required of proportionally registered fleets.

(3) **What titling/registration options are available to household goods carriers registering vehicles under the IRP?** Household goods carriers may register vehicles under the IRP if:

(a) The agent is the lessor and the company is the lessee, you may title and register as dual applicants. Under this procedure, the lessor's fleet is prorated in its name and cab cards are issued in the name of both the lessor and lessee. The IRP application is based on the lessor's vehicles and the mileage accumulated by the lessor under its name and that of the lessee; or

(b) Owner-operators, other than service representatives, who exclusively transport cargo for household goods carriers, must register their vehicle in the carriers base jurisdiction. Registration must be in both the owner-operator's name and that of the carrier as lessee.

(4) **What is a temporary authority (TA)?** Authorization by the department that allows operation of a vehicle pending issuance of permanent credentials. This is only issued by the department.

(5) **May I receive a TA?** Yes, you may receive a temporary authority if the proper documents relating to the vehicles have been received by the department and the following conditions have been met:

(a) The applicant's proportional registration account is active and considered to be in good standing. Good standing is an active account and there has been no collection activity in the previous two years; or

(b) You have an existing account and start a new fleet; or

(c) The vehicle is currently prorated or fully licensed in the state of Washington and you create a new prorate account.

(6) **How long is the TA effective?** The department may determine the duration of the TA, not to exceed two months from the effective date.

(7) **How can I receive a TA?** A TA is issued by:

(a) Mail;

(b) Facsimile (fax) transmission;

(c) Email;

(d) Taxpayer Access Point (TAP); or

(e) Through a prorate and fuel tax licensing services office.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-050, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-050, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2). WSR 94-13-012, § 308-91-050, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-050, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.080, 46.87.130, 46.87.140, 88.44.-060 [82.44.060], 46.87.010(2) and 82.44.100. WSR 89-07-035 (Order PFT 89-03), § 308-91-050, filed 3/10/89. Statutory Authority: RCW 46.87.-010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-050, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-050, filed 12/28/83.]

WAC 308-91-055 Application records—Preservation—Content. An owner must preserve the records on which the owner's application for apportioned registration is based for a period of three years following the close of the registration year. These records shall be complete and shall include, but not be limited to, the following: Copies of proportional registration applications and supplements for all jurisdictions in which the fleet is prorated; proof of proportional or full registration with other jurisdictions; vehicle license or trip permits; temporary authorization permits; documents establishing the latest purchase year and cost of each fleet vehicle in ready-for-the-road condition; weight certificates indicating the unladen, ready-for-the-road, weight of each vehicle in the fleet; periodic summaries of mileage by fleet and by individual vehicles; individual trip reports, driver's daily logs, or other source documents maintained for each individual trip that provide trip dates, points of origin and destinations, total miles traveled, miles traveled in each

(1/19/16)

jurisdiction, routes traveled, vehicle equipment number, driver's full name, and all other information pertinent to each trip.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-055, filed 1/19/16, effective 2/19/16.]

WAC 308-91-060 Reporting actual mileage and prorate percentage. (1) **How does the preceding year mileage relate to the application Schedule B?** The Schedule B application is used to list all actual miles traveled by all apportioned vehicles licensed with the fleet during the reporting period.

(2) **How are the miles listed on the Schedule B used?** The miles are used to determine a jurisdiction's prorate percentage. This percentage determines how much of the jurisdiction's fees will be charged. This mileage is divided by the total mileage figure to determine percentage.

(3) **How do I report my mileage if I incorporate?** You must use mileage used from your reporting period under your previous business account.

(4) **What type of reporting errors would cause my application Schedule B to be rejected?** See the following examples:

(a) Mileage data expressed in rounded off numbers on renewal applications; or

(b) Identical mileage data reported for consecutive registration years for the same fleet.

(c) And any other inconsistencies in mileage data reported.

(5) **How do I determine my apportionable miles?** Apportionable miles are accumulated by registered vehicles that:

(a) Include only miles for vehicles that traveled in the reporting period; and

(b) Mileage reported must be the actual miles accumulated by those vehicles that were part of the proportionally registered fleet during the preceding year.

(c) If a vehicle was part of the proportionally registered fleet for only a part of the preceding year, report the miles accumulated by this vehicle during this time.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-060, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-060, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2). WSR 94-13-012, § 308-91-060, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-060, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-060, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-060, filed 12/28/83.]

WAC 308-91-090 Leased and rented vehicles. How are leased or rented vehicles registered? The registration of leased or rental passenger vehicles will be conducted under the provisions of chapter 46.16A RCW.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-090, filed 1/19/16, effective 2/19/16. Statutory Authority: Chapters 46.87 and 82.38 RCW. WSR 00-16-045, § 308-91-090, filed 7/26/00, effective 8/26/00. Statutory Authority: RCW 46.87.010(2). WSR 94-13-012, § 308-91-090, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.-110 and 46.87.010(2). WSR 91-06-093, § 308-91-090, filed 3/6/91, effective 4/6/91; WSR 90-16-072, § 308-91-090, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-090, filed 3/2/88.]

Statutory Authority: RCW 46.01.110, WSR 84-02-019 (Order 739 DOL), § 308-91-090, filed 12/28/83.]

WAC 308-91-095 Trip leasing. What are the requirements for trip leasing? The requirements for trip leasing are as follows:

(1) The lessor's vehicles must be prorated in this state or operated under authority of vehicle trip permits.

(2) The duration of the lease agreement is for a single trip and cannot exceed thirty days.

(3) A completed copy of the trip lease agreement must be carried in the lessor's vehicle throughout the duration of the lease.

(4) All mileage accumulated throughout the duration of the trip lease agreement will be recorded by the lessor and become a part of the lessor's mileage reporting period. The mileage records, trip reports, and trip lease agreement must be maintained by the lessor for a period of four years following the mileage reporting period.

(5) The lessor of a trip lease agreement is responsible for licensing and recordkeeping.

[Statutory Authority: RCW 46.01.110 and 46.87.010, WSR 16-03-071, § 308-91-095, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010, WSR 00-01-150, § 308-91-095, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.01.110 and 46.87.010(2), WSR 91-06-093, § 308-91-095, filed 3/6/91, effective 4/6/91.]

WAC 308-91-120 Federal heavy vehicle use tax. (1) Who must show proof of payment of federal heavy vehicle use tax? The department requires owners of motor vehicles with a declared combined gross weight of 55,000 pounds or more to provide acceptable proof the federal heavy vehicle use tax imposed by the Internal Revenue Service has been suspended or paid at the time of registration.

(2) **What does the department require for proof of payment of federal heavy vehicle use tax?** Acceptable proof is either:

(a) The original or photocopy of an Internal Revenue Service (IRS) receipted Schedule 1 (IRS form 2290) schedule of highway motor vehicles;

(b) Photocopy of IRS form 2290 with Schedule 1 as filed with the IRS and a photocopy of the front and back sides of the canceled check used for the payment of taxes to the IRS; or

(c) Other proof of payment acceptable to the department.

(3) **When is proof of payment of federal heavy vehicle use tax not required?** If a vehicle is purchased within sixty days, proof of federal heavy vehicle use tax is not required at the time of registration.

(4) **What happens if I do not provide proof of payment of the federal heavy vehicle use tax?** The department must refuse registration of such vehicles if sufficient proof is not presented at time of registration or renewal.

[Statutory Authority: RCW 46.01.110 and 46.87.010, WSR 16-03-071, § 308-91-120, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010, WSR 00-01-150, § 308-91-120, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW, WSR 88-06-061 (Order PFT 8803), § 308-91-120, filed 3/2/88.]

WAC 308-91-130 Hunter's permit. (1) What is a hunter's permit also known as an unladen weight permit? A permit issued by the department that allows owner-operators to move their empty (unladen) vehicle(s) from one lessee-carrier fleet to a new lessee-carrier fleet. This permit is issued without cost and is valid for ten days from the date of issuance.

(2) **Will the department honor a hunter's permit issued by another jurisdiction?** Yes, this permit issued by another IRP jurisdiction will be honored in this state.

[Statutory Authority: RCW 46.01.110 and 46.87.010, WSR 16-03-071, § 308-91-130, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010, WSR 00-01-150, § 308-91-130, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW, WSR 88-06-061 (Order PFT 8803), § 308-91-130, filed 3/2/88.]

WAC 308-91-140 Vehicle transaction fee. How much is the vehicle transaction fee? The vehicle transaction fee is four dollars and fifty cents.

[Statutory Authority: RCW 46.87.010, WSR 00-01-150, § 308-91-140, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.080, 46.87.-130, 46.87.140, 88.44.060 [82.44.060], 46.87.010(2) and 82.44.100, WSR 89-07-035 (Order PFT 89-03), § 308-91-140, filed 3/10/89. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW, WSR 88-06-061 (Order PFT 8803), § 308-91-140, filed 3/2/88.]

WAC 308-91-150 Dishonored checks. (1) What happens with a dishonored check? The department will enforce such proportional registration licensing and taxing laws to recover unpaid fees when they become due and payable.

(2) **Are there any additional fees charged for a dishonored check (DHC)?** Yes, a handling fee is assessed by the department for each check dishonored by the financial institution.

[Statutory Authority: RCW 46.01.110 and 46.87.010, WSR 16-03-071, § 308-91-150, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.01.110, 82.36.435, 82.38.260, 82.42.040, 46.87.010(2), WSR 00-08-032, § 308-91-150, filed 3/28/00, effective 4/28/00. Statutory Authority: RCW 46.87.010(1) and 46.87.080(7), WSR 95-05-045, § 308-91-150, filed 2/10/95, effective 3/13/95. Statutory Authority: RCW 46.87.010(2), WSR 94-13-012, § 308-91-150, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2), WSR 91-06-093, § 308-91-150, filed 3/6/91, effective 4/6/91. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW, WSR 88-06-061 (Order PFT 8803), § 308-91-150, filed 3/2/88.]

WAC 308-91-171 Mitigation of fees, penalties or interest. (1) Under what circumstances may a fee, penalty or interest be mitigated? The department may mitigate fees, penalties or interest occurring from proportional registration transactions, assessments, or incomplete records.

(2) **How will the department determine whether fees, penalties or interest should be mitigated?** The department will review records, account history, or other information.

[Statutory Authority: RCW 46.01.110 and 46.87.010, WSR 16-03-071, § 308-91-171, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010, WSR 00-01-150, § 308-91-171, filed 12/21/99, effective 1/21/00.]

WAC 308-91-172 Appeals. (1) What are the appeal procedures? Any person issued a notice of assessment for taxes, fees, penalties or interest who chooses to appeal the notice, may petition the department for an informal hearing

instead of proceeding directly to a formal hearing. A petition for a hearing must be in writing and must be received by the department within thirty days after the receipt of the notice of assessment. The appeal must include the specific reasons why reassessment is wanted and the amount of tax, fees, penalties or interest believed to be due.

(2) What happens after the department receives the request for an informal hearing? The department will establish the time and place for the hearing and notify the petitioner by mail or email at least ten days prior to the scheduled date. If the petitioner is unable to attend the hearing on the date or time scheduled, they may request the department to reschedule the hearing. The petitioner may appear in person or a representative authorized to present the case.

(3) What happens if I fail to appear for my hearing without prior notification? Failure may result in the loss of your administrative appeal rights.

(4) What happens following my informal hearing? The department will make a determination in accordance with the Revised Code of Washington, rules, and policies established by the department.

(5) What if I do not agree with the department's informal hearing determination? Within thirty days after the date of mailing of the determination, appeal in writing and request a formal hearing by an administrative law judge. The appeal must indicate the portions of the determination that the petitioner believes are in error and provide the reasons the decision should be amended. The department will establish a time and place for a formal hearing within at least ten days notice.

(6) When does my reassessment become final? The department's decision for reassessment becomes final, due, and payable thirty days after service unless further appealed.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-172, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-172, filed 12/21/99, effective 1/21/00.]