

**WAC 308-78-020 Bond requirements and collection.** (1) **Are bonds required for aircraft fuel distributors?** Yes, every aircraft fuel distributor must be bonded as provided in chapter 82.42 RCW.

(2) **What action can the department take to collect unpaid aircraft fuel tax?** The department may:

- Issue a notice of assessment;
- Revoke license;
- File tax liens or warrant;
- Execute bonds on file under the provisions of chapter 82.42

RCW.

[Statutory Authority: RCW 82.42.130. WSR 16-13-051, § 308-78-020, filed 6/9/16, effective 7/10/16. Statutory Authority: RCW 82.42.040. WSR 09-07-077, § 308-78-020, filed 3/16/09, effective 4/16/09. Statutory Authority: RCW 82.42.100. WSR 01-08-083, § 308-78-020, filed 4/4/01, effective 5/5/01. Statutory Authority: RCW 88.42.040. WSR 99-19-097, § 308-78-020, filed 9/20/99, effective 10/21/99; WSR 82-20-093 (Order MV 696), § 308-78-020, filed 10/6/82; Order 69-10-2, § 308-78-020, filed 10/29/69; Rule A, filed 9/12/67; Emergency Rule A, filed 7/21/67.]