

**WAC 308-77-116 Records.** (1) **What fuel records must be kept?** Every person licensed or required to be licensed must maintain a complete monthly stock summary of the gallons of fuel reflecting inventories, receipts, sales, use, other distribution, and loss or gain. The stock summary must be supported by:

(a) Physical inventories of bulk storage plants taken at the close of each calendar month.

(b) Meter readings taken at the close of each calendar month for pumps through which fuel is dispensed.

(c) A record of fuel receipts, invoices, bills of lading, transfer documents, yield reports, and other documents relative to the acquisition of fuel.

(d) A record of fuel disbursements, invoices, bills of lading and other documents relative to the disbursement of fuel.

(2) **If I am a licensed dyed fuel user or someone who is required to be licensed, do I keep the same records?** Yes.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-116, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-116, filed 3/16/09, effective 4/16/09; WSR 01-22-073, § 308-77-116, filed 11/1/01, effective 12/2/01.]