

WAC 308-79A-010 Introduction. (1) Chapters 46.87, 82.38, and 82.42 RCW establish the department's authority for ensuring that all statutory requirements related to fuel transactions, licensure, and/or proportional registration are met and that tax obligations are reported to the state accurately and timely. The department is also responsible for ensuring that all fuel taxes and fees are collected appropriately.

(2) Persons must cooperate with the department during investigations conducted to confirm compliance with statutory requirements.

(3) These rules are designed to promote efficiency and consistency in conducting investigations and to give persons notice of what is required of them with respect to investigations and producing records to the department.

[Statutory Authority: RCW 82.38.260, 82.41.120, 82.42.130, 82.38.072, 82.38.390, 82.42.118, and 82.38.170. WSR 25-01-114, s 308-79A-010, filed 12/16/24, effective 1/16/25.]