

**RCW 46.87.310 Application records—Preservation, audit—**

**Additional assessments, penalties, refunds.** 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. The owner must make records available to the department for audit as to the accuracy and adequacy of records, computations, and payments at a location designated by the department. The department must assess and collect any unpaid fees and taxes due affected jurisdictions and provide credits for any overpayments of apportionable fees and taxes to the jurisdictions affected. If the records produced by the owner for the audit fail to meet the criteria for adequate records, or are not produced within thirty calendar days after a written request by the department, the department must impose on the owner an assessment in the amount of twenty percent of the total apportionable fees paid or found due because of appropriate adjustment for the registration of the fleet in the registration year to which records pertain. In the instance of a second offense, the department must impose upon the owner an assessment in the amount of fifty percent of the total apportionable fees paid or found due because of appropriate adjustment for the registration of the fleet in the registration year to which records pertain. In the instance of a third or any subsequent offense, the department must impose upon the owner an assessment in the amount of one hundred percent of the total apportionable fees paid or found due because of appropriate adjustment for the registration of the fleet in the registration year to which records pertain. The department must distribute the amount of assessments it collects under this section on a pro rata basis to the other jurisdictions in which the fleet was registered or required to be registered.

If the owner fails to maintain complete records as required under this section, the department may attempt to reconstruct or reestablish such records.

The department may conduct joint audits of any owner with other jurisdictions. An assessment for deficiency or claim for credit may not be made for any period for which records are no longer required. Any fees, taxes, penalties, or interest due and owing the state upon audit bear interest at the rate of one percent per month, or fraction thereof, from the first day of the calendar month after the amount should have been paid until the date of payment. If the audit discloses a deliberate and willful intent to evade the requirements of payment under RCW 46.87.140, a penalty of ten percent of the amount owed, in addition to any other assessments authorized under this chapter, must be assessed.

If the audit discloses that an overpayment in excess of ten dollars has been made, the department must refund the overpayment to the owner. Overpayments must bear interest at the rate of eight percent per annum from the date on which the overpayment was incurred until the date of payment. [2015 c 228 § 28; 1996 c 91 § 2; 1993 c 307 § 15; 1987 c 244 § 44.]

**Effective date—2015 c 228 §§ 28, 39, 40, and 41:** "Sections 28 and 39 through 41 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect July 1, 2015." [2015 c 228 § 43.]

**Effective date—1996 c 91:** See note following RCW 46.87.150.

**Effective dates—1987 c 244:** See note following RCW 46.87.010.