

**WAC 308-77-121 Tax computation in the absence of records.** In the absence of records showing the number of miles operated per gallon of fuel consumed, fuel consumption will be calculated by the department. The department may adopt a mileage per gallon basis for determining the taxable use of fuel used in motor vehicles which travel on and off the highways within the state of Washington.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-121, filed 6/9/16, effective 7/10/16.]