

RCW 82.38.060 Tax computation on mileage basis. If tax on fuel placed in the fuel supply tanks of motor vehicles for taxable use on Washington highways can be more accurately determined on a mileage basis the department is authorized to adopt such basis. In the absence of records showing the number of miles actually operated per gallon of fuel consumed, fuel consumption must be calculated by the department. [2023 c 470 § 1020. Prior: 2013 c 225 § 107; 2013 c 23 § 332; 1996 c 90 § 1; 1989 c 142 § 1; 1971 ex.s. c 175 § 7.]

Explanatory statement—2023 c 470: See note following RCW 10.99.030.

Effective date—2013 c 225: See note following RCW 82.38.010.