

**WAC 308-77-103 Mitigation of penalties and interest.** (1) **What fee, penalty or interest may be mitigated or reduced?** The department may mitigate fees, penalties, or interest from:

- Late or missing fuel tax returns;
- Unpaid or underpaid taxes;
- Incomplete records to support reported fuel usage;
- License reinstatement fees;
- Assessments; or
- Unlawful use of dyed special fuel.

(2) **How will the department make the decision?** The department may review records, account history, or other information.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-103, filed 6/9/16, effective 7/10/16; WSR 09-07-075, § 308-77-103, filed 3/16/09, effective 4/16/09; WSR 01-22-073, § 308-77-103, filed 11/1/01, effective 12/2/01.]