

**Chapter 308-79A WAC**  
**FUEL TAX AND PRORATION—INVESTIGATION PROCEDURES**

NEW SECTION

**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.

NEW SECTION

**WAC 308-79A-020 Records.** (1) Pursuant to chapters 46.87, 82.38, and 82.42 RCW, persons must comply with department requests to inspect any record or document related to fuel transactions, licensure, and/or proportional registration.

(2) Persons must comply with department requests to examine items such as storage facilities, equipment, books, papers, correspondence, memoranda, agreements, or other documents and records which are deemed by the department to be relevant or material to the investigation. The department will make these requests during normal business hours, or during the hours of an appointment agreed to by the parties involved.

(3) It is unlawful for a person to refuse to provide books, records, etc., if requested by the department.

NEW SECTION

**WAC 308-79A-030 Investigation.** (1) During an investigation, persons may be required to provide records or written statements and/or explanations relating to any potential violations.

(2) The department may administer oaths and affirmations, subpoena witnesses, compel their attendance, and take evidence.

(3) All requests will be issued by an authorized representative, such as investigators, auditors, program staff, or other designee.

(4) Requests for records, documents or detailed explanations shall be in writing, by regular mail, facsimile, electronic mail, or in person pursuant to an investigation.

(5) Persons are advised that failure to cooperate or refusal to permit access may result in further action as authorized by statute or rule, and may include civil or criminal penalties.