

RCW 82.41.050 Provisions of agreement. An agreement entered into under this chapter may provide for:

(1) Defining the classes of motor vehicles upon which taxes are to be collected under the agreement;

(2) Establishing methods for base state fuel tax licensing, license revocation, and tax collection from motor carriers on behalf of the states which are parties to the agreement;

(3) Establishing procedures for the granting of credits or refunds on the purchase of excess tax-paid fuel;

(4) Defining conditions and criteria relative to bonding requirements, including criteria for exemption from bonding;

(5) Establishing tax reporting periods not to exceed one calendar quarter, and tax report due dates not to exceed one calendar month after the close of the reporting period;

(6) Penalties and interest for filing of tax reports after the due dates prescribed by the agreement;

(7) Establishing procedures for forwarding of fuel taxes, penalties, and interest collected on behalf of another state to that state;

(8) Recordkeeping requirements for licensees; and

(9) Any additional provisions which will facilitate the administration of the agreement. [1982 c 161 s 5.]