

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.]