

WAC 308-78-090 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 fee; or
- Assessments.

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

[Statutory Authority: RCW 82.42.130. WSR 16-13-051, § 308-78-090, filed 6/9/16, effective 7/10/16. Statutory Authority: RCW 82.42.040. WSR 09-07-077, § 308-78-090, filed 3/16/09, effective 4/16/09. Statutory Authority: RCW 82.42.100. WSR 01-08-083, § 308-78-090, filed 4/4/01, effective 5/5/01. Statutory Authority: RCW 88.42.040. WSR 99-19-097, § 308-78-090, filed 9/20/99, effective 10/21/99. Statutory Authority: RCW 82.42.040 and 82.42.100. WSR 92-01-015, § 308-78-090, filed 12/6/91, effective 1/6/92.]