

RCW 84.36.320 Inspection of books and records for exemption under RCW 84.36.300. An owner or agent filing a claim under RCW 84.36.310 shall consent to the inspection of the books and records upon which the claim has been based, such inspection to be similar in manner to that provided by RCW 84.40.340, or if the owner or agent does not maintain records within this state, the consent shall apply to the records of a warehouse, person, or agent having custody of the inventory to which the claim applies. Consent to the inspection of the records shall be executed as a part of the claim. The owner, his or her agent, or other person having custody of the inventory referred to herein shall retain within this state, for a period of at least two years from the date of the claim, the records referred to above. If adequate records are not made available to the assessor within the county where the claim is made, then the exemption shall be denied. [2013 c 23 s 349; 1969 ex.s. c 124 s 3.]

Effective date—Savings—1969 ex.s. c 124: See note following RCW 84.36.300.