

WAC 308-77-106 Use tax for refunds. (1) **Is use tax deducted from my refund claim?** Yes, unless you are exempt from the use tax in chapter 82.12 RCW.

(2) **How is use tax computed?** You can choose to:

- Calculate the use tax amount using the actual use tax rates and actual cost per gallon; or
- Have the department calculate the use tax amount using an average use tax rate and price per gallon.

Either method chosen must be used for each refund claim submitted during the calendar year, unless there has been a change in the department's estimated average fuel cost during that period.

[Statutory Authority: RCW 82.38.260. WSR 09-07-075, § 308-77-106, filed 3/16/09, effective 4/16/09; WSR 01-22-073, § 308-77-106, filed 11/1/01, effective 12/2/01.]