

government and its existing public institutions, and shall take effect immediately.

Passed the Senate February 15, 1988.

Passed the House March 5, 1988.

Approved by the Governor March 15, 1988.

Filed in Office of Secretary of State March 15, 1988.

CHAPTER 51

[Substitute Senate Bill No. 6399]

SPECIAL FUEL USERS—REPORTING REQUIREMENTS FOR FUEL USED OFF-HIGHWAY

AN ACT Relating to special fuel record-keeping requirements; and amending RCW 82.38.140.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 15, chapter 175, Laws of 1971 ex. sess. as amended by section 10, chapter 40, Laws of 1979 and RCW 82.38.140 are each amended to read as follows:

(1) Every special fuel dealer, special fuel supplier, special fuel user, and every person importing, manufacturing, refining, dealing in, transporting, or storing special fuel in this state shall keep for a period of not less than three years open to inspection at all times during the business hours of the day to the department or its authorized representatives, a complete record of all special fuel purchased or received and all of such products sold, delivered, or used by them. Such records shall show:

(a) The date of each receipt;

(b) The name and address of the person from whom purchased or received;

(c) The number of gallons received at each place of business or place of storage in the state of Washington;

(d) The date of each sale or delivery;

(e) The number of gallons sold, delivered, or used for taxable purposes;

(f) The number of gallons sold, delivered, or used for any purpose not subject to the tax imposed herein;

(g) The name, address, and special fuel license number of the purchaser if the special fuel tax is not collected on the sale or delivery;

(h) The inventories of special fuel on hand at each place of business at the end of each month.

(2) (a) All special fuel users using special fuel in vehicles licensed for highway operation shall maintain detailed mileage records on an individual vehicle basis.

(b) Such operating records shall show both on-highway and off-highway usage of special fuel on a daily basis for each vehicle.

(3) Persons using special fuel for heating purposes only are not required to maintain records of fuel usage.

(4) Invoices shall be prepared for sales and deliveries of special fuel in the manner and containing such information as may be prescribed by the department.

Every special fuel supplier, special fuel dealer or special fuel user making such sales or deliveries of special fuel and every person so receiving and purchasing special fuel must each retain one copy of each such invoice as part of his permanent records for the time and purposes above provided.

(5) Every special fuel user shall keep, in addition to his records of deliveries into motor vehicles, a complete record as prescribed by the department of the total gallons of special fuel used for other purposes during each month and the purposes for which said special fuel was used.

(6) Subsections (1)(f), (2)(b), and (5) of this section do not apply to special fuel users when the special fuel is used off-highway in farming, construction, or logging operations. Upon filing a special fuel user tax report, every such special fuel user shall certify and bear the burden of proof as to the number of gallons of special fuel used off-highway.

Passed the Senate February 12, 1988.

Passed the House February 26, 1988.

Approved by the Governor March 15, 1988.

Filed in Office of Secretary of State March 15, 1988.

CHAPTER 52

[Senate Bill No. 6210]

STATE AUDITOR—DIVISION OF MUNICIPAL CORPORATIONS—DUTIES MAY BE CONTRACTED OUT

AN ACT Relating to the state auditor; and amending RCW 43.09.250.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 43.09.250, chapter 8, Laws of 1965 and RCW 43.09-.250 are each amended to read as follows:

After the auditor has formulated and installed the system of uniform accounting in any or all classes of public offices, he may appoint additional assistants as required, who shall be known as state examiners. In addition, the state auditor may contract with certified public accountants certified in Washington to carry out such portions of the duties of the division of municipal corporations as the state auditor may determine.

Passed the Senate February 8, 1988.

Passed the House March 1, 1988.

Approved by the Governor March 15, 1988.

Filed in Office of Secretary of State March 15, 1988.