

WAC 16-401-070 Annual assessment—Recordkeeping requirement.

Any person selling grapevine, fruit tree or fruit tree related ornamental nursery stock must maintain a set of accurate sales records to facilitate an audit and ensure that the proper assessment amount is paid to the department. The records must be maintained for a minimum of three years from the date of sale. At a minimum, the records must contain sequentially numbered sales invoices that clearly show the amount of assessment owed for each invoice. Sales invoices must be filed either numerically or alphabetically.

[Statutory Authority: Chapters 15.13, 15.14 and 34.05 RCW. WSR 04-11-026, § 16-401-070, filed 5/11/04, effective 6/11/04.]