

**RCW 84.36.865 Rules and regulations.** The department of revenue of the state of Washington shall make such rules and regulations consistent with chapter 34.05 RCW and the provisions of this chapter as shall be necessary or desirable to permit its effective administration. [1975 1st ex.s. c 291 § 20; 1973 2nd ex.s. c 40 § 19.]

**Effective dates—Severability—1975 1st ex.s. c 291:** See notes following RCW 82.04.050.