

WSR 24-04-087
PREPROPOSAL STATEMENT OF INQUIRY
DEPARTMENT OF REVENUE

[Filed February 6, 2024, 8:00 a.m.]

Subject of Possible Rule Making: WAC 458-20-182 Warehouse businesses and 458-20-XXX Warehouse and grain elevators and distribution centers exemption—Remittance.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 82.01.060(2), 82.32.300, 82.04.280, 82.08.820, and 82.12.820.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: WAC 458-20-182; the purpose of this rule-making effort is to update the definitions for "storage warehouse" and "warehouse" to match the definitions in RCW 82.04.280 and 82.08.820. Additionally, this rule-making effort adds subsections regarding dry stack storage, portable self-storage containers, prescription drug warehousing, and other rules to reference. Other changes have been made to enhance readability of the rule. WAC 458-20-XXX; the purpose of this rule-making effort is to provide information about the qualifying criteria, application, and documentation requirements for the retail sales and use tax exemptions provided in RCW 82.08.820 and 82.12.820, respectively.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: Not applicable.

Process for Developing New Rule: Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Perry Stern, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-524-1588, fax 360-534-1606, TTY 800-833-6384, email PerryS@dor.wa.gov, website dor.wa.gov.

Additional comments: Written comments may be submitted by mail or email and should be directed to Perry Stern using one of the contact methods above. Written and oral comments will be accepted at the public meeting on Tuesday, March 19, 2024, at 10:00 a.m. This meeting will be conducted over the internet/telephone. Contact Barbara Imperio at BarbaraI@dor.wa.gov for dial-in/login information.

February 6, 2024
Brenton Madison
Rules Coordinator