

WSR 24-12-081  
PREPROPOSAL STATEMENT OF INQUIRY  
DEPARTMENT OF REVENUE  
[Filed June 4, 2024, 3:56 p.m.]

Subject of Possible Rule Making: Sections 3 through 14, chapter 332, Laws of 2024 (E2SSB 6175 (2024)).

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 82.32.300; and E2SSB 6175, sections 3 through 14.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The department of revenue (department) intends to propose a new rule to explain the retail sales and use tax deferral created by E2SSB 6175 (2024), for the conversion of an underutilized commercial property to affordable housing within cities that adopt a resolution for the deferral program. Specifically, the rule is intended to clarify eligibility requirements and program administration standards.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Parties interested in this rule-making effort may contact the individual listed below. The public may also participate by providing written comments throughout this rule-making process, or by giving oral testimony at the public meeting or public hearing for this rule. The department intends to provide a draft rule proposal shortly before the public meeting for purposes of soliciting stakeholder comments.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Brenton Madison, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1583, fax 360-534-1606, TTY 800-833-6384, email BrentonM@dor.wa.gov, website dor.wa.gov.

Additional comments: No preliminary rule draft is available at this time. Written comments may be submitted by mail or email and should be directed to Brenton Madison using one of the contact methods above. Written and oral comments will be accepted at the public meeting. The department intends to provide a draft rule proposal shortly before the public meeting for purposes of soliciting stakeholder comments. The draft rule will be posted on the department's "Rule making agenda" web page. Public meeting on Tuesday, July 23, 2024, at 10:00 a.m., telephonic/internet meeting only. Contact Cathy Holder at CathyH@dor.wa.gov for dial-in/login information.

June 4, 2024  
Brenton Madison  
Rules Coordinator