

WSR 25-24-036
EXPEDITED RULES
PROFESSIONAL EDUCATOR
STANDARDS BOARD

[Filed November 25, 2025, 3:57 p.m.]

Title of Rule and Other Identifying Information: WAC 181-78A-220 and 181-78A-232.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: Update WAC with the new name for the since time immemorial curriculum.

Reasons Supporting Proposal: Required by RCW.

Statutory Authority for Adoption: Chapter 28A.410 RCW.

Statute Being Implemented: Chapter 28A.410 RCW.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Governmental.

Name of Agency Personnel Responsible for Drafting: Matt Dressen, 600 Washington Street S.E., Olympia, WA 98504, 360-489-4471; Implementation: Jeffrey Youde, 600 Washington Street S.E., Olympia, WA 98504, 360-870-0143; and Enforcement: Erica Hernandez-Scott, 600 Washington Street S.E., Olympia, WA 98504, 360-890-2443.

This notice meets the following criteria to use the expedited adoption process for these rules:

Corrects typographical errors, makes address or name changes, or clarifies language of a rule without changing its effect.

Explanation of the Reason the Agency Believes the Expedited Rule-Making Process is Appropriate: This change clarifies language without making any substantive changes.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Matt Dressen, Professional Educator Standards Board, 600 Washington Street S.E., Olympia, WA 98504, phone 360-489-4471, email rulespesb@k12.wa.us, BEGINNING November 25, 2025, AND RECEIVED BY February 2, 2026.

November 25, 2025
Matt Dressen
Rules Coordinator

RDS-6853.1

AMENDATORY SECTION (Amending WSR 21-20-052, filed 9/28/21, effective 10/29/21)

WAC 181-78A-220 Program approval standards for approved preparation programs. The board shall adopt and revise program standards that describe domains of practice, program components, and other ex-

expectations for educator preparation programs to align and maintain currency with recognized national association standards for the specific certificate role. The board will use national standards as guidance for determining domains, components, and indicators used for program review.

(1) General domain outcome expectations for teacher, principal, career and technical education administrator, superintendent, program administrator, school counselor, and school psychologist preparation programs are as follows:

(a) Candidates and cohorts. Providers of educator preparation programs recruit, select, and prepare diverse cohorts of candidates with potential to be outstanding educators.

(i) Providers conduct strategic and ongoing outreach to identify, recruit, admit, support, and transition promising educator candidates.

(ii) Providers of preparation programs use strategies to recruit and prepare a greater number of candidates from underrepresented groups including, but not limited to, candidates of color in effort to prepare an educator workforce that mirrors the characteristics of the student population in Washington state public schools.

(iii) Providers set, publish and uphold admission standards to ensure that candidates and cohorts are academically capable and prepared to succeed in educator preparation programs.

(b) Knowledge, skills and cultural responsiveness. Providers prepare candidates who demonstrate the knowledge, skills and cultural responsiveness required for the particular certificate and areas of endorsement, which reflect the state's approved standards.

(i) Providers demonstrate effective, culturally responsive pedagogy using multiple instructional methods, formats, and assessments.

(ii) Providers ensure that completers demonstrate the necessary subject matter knowledge for success as educators in schools.

(iii) Providers ensure that candidates demonstrate pedagogical knowledge and skill relative to the professional standards adopted by the board for the role for which candidates are being prepared.

(iv) Providers ensure that candidates are well prepared to exhibit the knowledge and skills of culturally responsive educators.

(v) Providers ensure that teacher candidates engage with the John McCoy (lulilaš) since time immemorial curriculum focused on history, culture, and government of American Indian peoples as prescribed in RCW 28B.10.710 and WAC 181-78A-232.

(c) Novice practitioners. Providers prepare candidates who are role ready.

(i) Providers prepare candidates who are ready to engage effectively in their role and context upon completion of educator preparation programs.

(ii) Providers prepare candidates to develop reflective, collaborative, and professional growth-centered practices through regular evaluation of the effects of their teaching through feedback and reflection.

(iii) Providers prepare candidates for their role in directing, supervising, and evaluating paraeducators.

(iv) Providers require candidates to demonstrate knowledge of teacher evaluation research and Washington's evaluation requirements.

(d) State and local workforce needs. Providers contribute positively to state and local educator workforce needs.

(i) Providers partner with local schools to assess and respond to educator workforce, student learning, and educator professional learning needs.

(ii) Providers use preparation program and workforce data in cooperation with professional educator advisory boards to assess and respond to local and state workforce needs.

(iii) Providers of teacher educator preparation programs prepare and recommend increasing numbers of candidates in endorsement areas identified by the professional educator standards board workforce priorities.

(e) Data systems. Providers maintain data systems that are sufficient to direct program decision making, inform state-level priorities, and report to the professional educator standards board.

(i) Providers develop and maintain effective data systems that are sufficient for program growth, evaluation, and mandated reporting.

(ii) Providers utilize secure data practices for storing, monitoring, reporting, and using data for program improvement.

(iii) Providers produce and utilize data reports in accordance with data and reporting guidance published by the professional educator standards board.

(f) Field experience and clinical practice. Providers offer field-based learning experiences and formalized clinical practice experiences for candidates to develop and demonstrate the knowledge and skills needed for their role.

(i) Providers establish and maintain field placement practices, relationships, and agreements with all school districts in which candidates are placed for field experiences leading to certification or endorsement per WAC 181-78A-125.

(ii) Providers ensure that candidates integrate knowledge and skills developed through field experiences with the content of programs' course work.

(iii) Providers offer field experiences that are in accordance with chapter 181-78A WAC and the board approved candidate assessment requirements.

(iv) Providers ensure that candidates participate in field experiences in school settings with students and teachers who differ from themselves in race, ethnicity, home language, socio-economic status, or local population density.

(g) Program resources and governance. Providers ensure that programs have adequate resources, facilities, and governance structures to enable effective administration and fiscal sustainability.

(i) Providers ensure that programs utilize a separate administrative unit responsible for the composition and organization of the preparation program.

(ii) Providers ensure the program has adequate personnel to promote teaching and learning.

(iii) Providers ensure the program has adequate facilities and resources to promote teaching and learning.

(2) General knowledge and skills standards are as follows:

(a) Teacher: The board adopts the national knowledge and skills competencies most recently published by the Council of Chief State School Officers known as the *Interstate Teacher Assessment and Support Consortium Model Core Teaching Standards and Learning Progressions for Teachers* with any additions deemed necessary by the professional educator standards board.

Endorsement competencies will be aligned with the national standards of each content area/specialized professional organization, when such a national standard is available. Currently approved endorsement standards and competencies will be published on the board website.

(b) Principal: The board adopts the national knowledge and skills competencies most recently published by the National Policy Board for Educational Administration known as the *National Educational Leadership Preparation (NELP) Standards - Building Level* with any additions deemed necessary by the professional educator standards board.

(c) Superintendent: The board adopts the national knowledge and skills competencies published by the University Council of Educational Administration known as the *National Educational Leadership Preparation (NELP) Standards - District Level* published in 2018, or as subsequently revised.

(d) Program administrator: Provider may select national knowledge and skills competencies published by the University Council of Educational Administration known as the *National Educational Leadership Preparation (NELP) Standards - Building Level* or those known as the *National Educational Leadership Preparation (NELP) Standards - District Level* with any additions deemed necessary by the professional educator standards board.

(e) School counselor: The board adopts the national knowledge and skills competencies most recently published by the Council for Accreditation of Counseling and Related Educational Programs known as the CACREP standards with any additions deemed necessary by the professional educator standards board.

(f) School psychologist: The board adopts the national knowledge and skills competencies most recently published by the National Association for School Psychologists known as the National Association for School Psychologists standards for graduate preparation of school psychologists with any additions deemed necessary by the professional educator standards board.

(g) Standards for career and technical education teacher preparation programs resulting in an initial certificate area, as published by the professional educator standards board and as described in WAC 181-77A-165.

(h) Standards for career and technical education administrator preparation programs are as published by the professional educator standards board.

AMENDATORY SECTION (Amending WSR 22-08-101, filed 4/5/22, effective 5/6/22)

WAC 181-78A-232 Teacher, principal, career and technical education administrator, superintendent, and program administrator—Specific program approval domain standard—Candidate knowledge, skills, and cultural responsiveness. Knowledge, skills, and cultural responsiveness. Providers prepare candidates who demonstrate the knowledge, skills and cultural responsiveness required for the particular certificate and areas of endorsement, which reflect the state's approved standards.

(1) Providers demonstrate effective, culturally responsive pedagogy using multiple instructional methods, formats, and assessments.

(a) Qualified faculty use multiple instructional strategies, pedagogies, and assessments to address candidates' academic language ability levels and cultural and linguistic backgrounds.

(b) Providers create opportunities for faculty members and program personnel to pursue, apply, and practice ongoing professional

learning to improve their knowledge, skill, effectiveness, and cultural responsiveness.

(c) Faculty within the program and the unit collaborate among one another, with content specialists, P-12 schools, members of the broader professional community, and diverse members of local communities for continuous program improvement.

(d) Faculty members and program leaders systematically and comprehensively evaluate faculty's effectiveness in teaching and learning, and competence on the cultural competency, diversity, equity, and inclusion standards under WAC 181-85-204.

(2) Providers ensure that completers demonstrate the necessary subject matter knowledge for success as educators in schools.

(a) Candidates demonstrate knowledge and competence relative to the standards related to the role adopted by the board. Providers ensure that candidates in teacher preparation programs demonstrate the most recently published InTASC Standards, candidates in principal programs demonstrate the most recently published NELP - Building Level Standards, candidates in superintendent programs demonstrate the most recently published NELP - District Level Standards, candidates in program administrator programs demonstrate the most recently published NELP Building or District Level Standards, candidates in school counselor programs demonstrate the most recently published CACREP standards, candidates in school psychologist programs demonstrate the most recently published NASP standards for graduate preparation of school psychologists, and candidates in career and technical education educator preparation programs demonstrate and document the career and technical education standards approved by the professional educator standards board.

(b) Teacher candidates must take a board approved basic skills assessment prior to program admission. A provider of a teacher preparation program must assure that all candidates entering the program have successfully met the basic skills requirement under chapter 181-01 WAC at the time of admission. The provider must collect and hold evidence of candidates meeting this requirement.

(c) Teacher candidates must take a content knowledge assessment prior to beginning student teaching. The provider must collect and hold evidence of candidates meeting this requirement. Teacher candidates apply content knowledge as reflected in board approved endorsement competencies. Endorsement assessments are not required for teacher candidates in career and technical education business and industry route programs.

(d) Providers ensure that educator candidates complete coursework on issues of abuse and emotional or behavioral distress in students under RCW 28A.410.035 and WAC 181-79A-200.

(e) Under RCW 28A.410.040, a teacher candidate whose only baccalaureate degree is in early childhood education, elementary education, or special education must have completed 30 quarter credits, or the equivalent in semester credits or continuing education credit hours, in one academic field in an endorsement area under WAC 181-82A-202.

(f) Candidates for an initial certificate in a career and technical education residency teacher preparation program must complete a minimum of 45 quarter credits, or the equivalent in semester credits or continuing education credit hours, in the specific career and technical education area for which certification is sought.

(3) Providers ensure that candidates demonstrate pedagogical knowledge and skill relative to the professional standards adopted by the board for the role for which candidates are being prepared.

(a) Candidates demonstrate knowledge and competence relative to the standards related to the role, which were adopted by the board. Providers ensure that candidates in teacher preparation programs demonstrate most recently published InTASC Standards, candidates in principal programs demonstrate most recently published NELP - Building Level Standards, candidates in superintendent programs demonstrate most recently published NELP - District Level Standards, candidates in program administrator programs demonstrate the most recently published NELP Building or District Level Standards, candidates in school counselor programs demonstrate the most recently published CACREP standards, candidates in school psychologist programs demonstrate the most recently published NASP standards for graduate preparation of school psychologists, and candidates in career and technical education educator preparation programs demonstrate and document the career and technical education standards approved by the professional educator standards board.

(b) Faculty and mentors provide regular and ongoing feedback to candidates regarding field based performance that is actionable and leads to improvement in candidates' practice.

(c) Providers demonstrate through structured observation, discussion, surveys, and/or artifacts that program completers effectively apply the professional knowledge, skills, and dispositions that the preparation program was designed to achieve.

(d) Providers may use the edTPA teacher performance assessment as a formative tool as long as notification to candidates is included in all program descriptions under chapter 28A.410 RCW.

(e) Providers of career and technical educator preparation programs provide candidates all necessary guidance to document, demonstrate, and submit for approval the required hours of occupational experience.

(f) In order to ensure that teacher and principal candidates can recognize signs of emotional or behavioral distress in students and appropriately refer students for assistance and support, teacher and principal preparation program providers must incorporate the social emotional standards and benchmarks, and must provide guidance to candidates on related competencies described in RCW 28A.410.270.

(4) Providers ensure that candidates are well prepared to exhibit the knowledge and skills of culturally responsive educators as described in the cultural competency, diversity, equity, and inclusion standards under WAC 181-85-204.

(a) Providers ensure that candidates demonstrate knowledge and competence relative to cultural competency, diversity, equity, and inclusion standards under WAC 181-85-204.

(b) Providers offer all candidates meaningful, reflective opportunities to interact with racially and culturally diverse colleagues, faculty, P-12 practitioners, and P-12 students and families.

(c) Providers prepare candidates to adapt their practices based on students' prior experiences, cultural knowledge, and frames of reference to make learning encounters more relevant and effective.

(d) Providers ensure course work explicitly focuses on cultural responsiveness and integrates components of culturally responsive education within and throughout all courses.

(e) Faculty explicitly model equity pedagogy in course work and field experiences in ways that enable candidates to integrate their own cultural and linguistic backgrounds into classroom activities.

(5) Teacher candidates engage with the John McCoy (lulilaš) since time immemorial curriculum focused on history, culture, and government of American Indian peoples as prescribed in RCW 28B.10.710.

(a) There shall be a one quarter or semester course, or the equivalent in continuing education credit hours, in either Washington state history and government, or Pacific Northwest history and government in the curriculum of all teacher preparation programs.

(b) No person shall be completed from any of said programs without completing said course of study, unless otherwise determined by the Washington professional educator standards board.

(c) Any course in Washington state or Pacific Northwest history and government used to fulfill the requirement of this section shall include information on the culture, history, and government of the American Indian peoples who were the first human inhabitants of the state and the region.

(d) Teacher preparation program providers shall ensure that programs meet the requirements of this section by integrating the curriculum developed and made available free of charge by the office of the superintendent of public instruction into existing programs or courses and may modify that curriculum in order to incorporate elements that have a regionally specific focus.

WSR 25-24-099

EXPEDITED RULES

DEPARTMENT OF REVENUE

[Filed December 2, 2025, 5:08 p.m.]

Title of Rule and Other Identifying Information: WAC 458-20-238
Sales of watercraft to nonresidents—Use of watercraft in Washington
by nonresidents.

Purpose of the Proposal and Its Anticipated Effects, Including
Any Changes in Existing Rules: The department of revenue (department)
intends to amend WAC 458-20-238 to incorporate changes resulting from
ESSB 5281 (2025). ESSB 5281 modified the costs of permits for nonresi-
dent vessels and added a new fee for vessels between 201 and 300 feet
in length. The fee and associated vessel length are included in the
department's vessel brokers and dealers guide.

Reasons Supporting Proposal: The proposed amendments are necessa-
ry to incorporate changes resulting from 2025 legislation, ESSB 5281.

Statutory Authority for Adoption: RCW 82.32.865, 82.32.300, and
82.01.060.

Statute Being Implemented: RCW 88.02.620 and 88.02.640.

Rule is not necessitated by federal law, federal or state court
decision.

Name of Proponent: Department of revenue, governmental.

Name of Agency Personnel Responsible for Drafting: Sarah Mutnick,
6400 Linderson Way S.W., Tumwater, WA, 360-705-6642; Implementation
and Enforcement: Jeannette Gute, 6400 Linderson Way S.W., Tumwater,
WA, 360-534-1599.

This notice meets the following criteria to use the expedited
adoption process for these rules:

Adopts or incorporates by reference without material change fed-
eral statutes or regulations, Washington state statutes,
rules of other Washington state agencies, shoreline master
programs other than those programs governing shorelines of
statewide significance, or, as referenced by Washington
state law, national consensus codes that generally establish
industry standards, if the material adopted or incorporated
regulates the same subject matter and conduct as the adopt-
ing or incorporating rule.

Explanation of the Reason the Agency Believes the Expedited Rule-
Making Process is Appropriate: The expedited rule-making process is
applicable to this rule update because the department is incorporating
changes resulting from 2025 legislation.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROC-
ESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEAR-
INGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE
RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU
OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EX-
PRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Sarah Mut-
nick, Department of Revenue, P.O. Box 47467, Olympia, WA 98504-7467,
phone 360-705-6642, fax 360-534-1606, email SarahM@dor.wa.gov, BEGIN-
NING December 2, 2025, at 5:00 p.m., AND RECEIVED BY February 2, 2026,
11:59 p.m.

December 2, 2025
Perry Stern
Rules Coordinator

RDS-6870.1

AMENDATORY SECTION (Amending WSR 22-04-022, filed 1/24/22, effective 2/24/22)

WAC 458-20-238 Sales of watercraft to nonresidents—Use of watercraft in Washington by nonresidents. (1) **Introduction.** This rule explains:

- Nonresident temporary use of watercraft in Washington waters for sales and use tax purposes;
- Purchase and delivery of vessels in Washington by nonresidents, and the application or exemption of retail sales and use taxes;
- The vessel use permit, authorized by RCW 82.08.700 and 82.12.700, for one year in Washington waters by nonresident individuals for vessels 30 feet or longer;
- The nonresident vessel permit, authorized by RCW 88.02.620, for individual persons extending their stay an additional 60 days on Washington waters;
- The nonresident entity vessel permit, authorized by RCW 88.02.620 and 82.32.865, that allows for an additional 60 days on Washington waters; and
- The nonresident vessel repair affidavit required when vessels are in Washington exclusively for repair. RCW 88.02.570.

(a) **Examples.** Examples found in this rule identify a number of facts and then state a conclusion. These examples should be used only as a general guide. The tax results of other situations must be determined after a review of all the facts and circumstances.

(b) **Other rules that may be relevant.**

- (i) WAC 458-20-136 Manufacturing, processing for hire, fabricating;
- (ii) WAC 458-20-178 Use tax and the use of tangible personal property;
- (iii) WAC 458-20-193 Interstate sales of tangible personal property;
- (iv) WAC 458-20-19301 Multiple activities tax credits;
- (v) WAC 458-20-145 (~~Local sales and use tax~~) Sourcing retail sales for business and occupation tax and state and local retail sales tax—Sourcing of use tax for purchasers; and
- (vi) WAC 458-20-211 Leases or rentals of tangible personal property, bailments.

(2) **Business and occupation (B&O) tax.** Retailing B&O tax is due on all sales of watercraft to consumers if delivery is made within the state of Washington, even though the sale may qualify for an exemption from retail sales tax. If the seller also manufactures the vessel in Washington, the seller must report under both the manufacturing and wholesaling or retailing classifications of the B&O tax, and claim a multiple activities tax credit (MATC). For additional information on manufacturing and the MATC, manufacturers should refer to WAC 458-20-136 and 458-20-19301.

(3) **Retail sales tax.** The retail sales tax generally applies to the sale of watercraft to consumers when delivery is made within the state of Washington. Under certain conditions, however, retail sales tax exemptions are available for sales of watercraft to nonresidents of Washington, even when delivery is made within Washington.

(a) **Exemptions for sales of watercraft, to nonresidents, requiring United States Coast Guard documentation and certain sales of vessels to residents of foreign countries.** RCW 82.08.0266 provides an exemption from retail sales tax for sales of watercraft to residents of states other than Washington for use outside this state, even when delivery is made within Washington. The exemption provided by RCW 82.08.0266 is limited to sales of watercraft requiring United States Coast Guard registration or registration by the state of principal use according to the Federal Boating Act of 1958.

RCW 82.08.02665 provides a retail sales tax exemption for sales of vessels to residents of foreign countries for use outside this state, even when delivery is made in Washington. This exemption is not limited to the types of watercraft qualifying for the exemption provided by RCW 82.08.0266. The term "vessel," for the purposes of RCW 82.08.02665, means every watercraft used or capable of being used as a means of transportation on the water, other than a seaplane.

(i) **Exemption requirements.** The following requirements must be met to perfect any claim for exemption under RCW 82.08.0266 and 82.08.02665:

(A) The watercraft must not be used within this state for more than 45 days from delivery;

(B) The seller must examine acceptable proof that the buyer is a resident of another state or a foreign country; and

(C) The seller, at the time of the sale, must retain as a part of its records a completed exemption certificate to document the exempt nature of the sale. This requirement may be satisfied by using the department's "Buyer's Retail Sales Tax Exemption Certificate," or another certificate with substantially the information as it relates to the exemption provided by RCW 82.08.0266 and 82.08.02665. The certificate must be completed in its entirety, and retained by the seller. A blank certificate is available on the department of revenue's (department) website at dor.wa.gov.

The seller should not accept an exemption certificate if the seller becomes aware of any information prior to the completion of the sale that is inconsistent with the buyer's claim of residency, such as a Washington address on a credit application.

(ii) **Component parts and repairs.** The exemptions provided by RCW 82.08.0266 and 82.08.02665 apply only to sales of watercraft. For the purposes of these exemptions, the term "watercraft" includes component parts which are installed in or on the watercraft prior to delivery to and acceptance by the buyer, but only when these parts are sold by the seller of the watercraft. "Component part" means tangible personal property which is attached to and used as an integral part of the operation of the watercraft, even if the item is not required mechanically for the operation of the watercraft. Component parts include, but are not necessarily limited to, motors, navigational equipment, radios, depthfinders, and winches, whether they are permanently attached to the watercraft or held by brackets which are permanently attached. If held by brackets, the brackets must be permanently attached to the watercraft in a definite and secure manner.

These exemptions do not extend to the sale of boat trailers, repair parts, or repair labor. These exemptions also do not extend to a separate seller of unattached component parts, even though these parts may be manufactured specifically for the watercraft and/or permanently installed in or on the watercraft prior to the watercraft being delivered to and accepted by the buyer.

(b) **A one year "use permit" for vessels 30 feet or longer.** RCW 82.08.700 and 82.12.700 provide the retail sales and use tax exemptions for sales of vessels 30 feet or longer to individuals who are nonresidents of Washington.

(i) **Exemption requirements.** The following requirements must be met for an individual to claim these exemptions:

(A) The individual must provide valid proof of nonresidency at the time of purchase;

(B) The vessel purchased must measure at least 30 feet in length; and

(C) The individual must obtain a valid use permit from the vessel dealer authorized to sell use permits.

(ii) **Valid proof of nonresidency.** An individual may prove nonresidency with identification that:

(A) Includes a photograph of the individual;

(B) Is issued by the jurisdiction in which the individual claims residency;

(C) Includes the individual's residential address; and

(D) Is issued for the purpose of establishing an individual's residency in a jurisdiction outside Washington state.

Acceptable identification includes a valid out-of-state driver's license.

(iii) **Use permits.** A use permit is not renewable. It costs \$500 for vessels 30 to 50 feet, and \$800 for vessels greater than 50 feet in length. The permit includes an affidavit from the buyer declaring that the purchased vessel will be used in a manner consistent with this exemption. The use permit also includes an adhesive sticker (sticker) that must be displayed on the purchased vessel and is valid for 12 consecutive months from the date of purchase. The sticker serves as proof of a validly issued use permit. Vessel dealers are not obligated to issue use permits to any individual. Buyers must elect this exemption irrevocably and may not elect additional exemptions under RCW 82.08.0266 and 82.08.02665 for the same period. Individuals must wait 24 months from the expiration of a use permit before claiming the use tax exemption for their vessel pursuant to RCW 82.12.0251.

(iv) **What are the obligations of vessel dealers?** A vessel dealer electing to issue a use permit under this subsection must:

(A) Examine and determine, in good faith, whether the individual has valid proof of nonresidency.

(B) Use the department's approved use permits. Use permits are available on the department's website at dor.wa.gov.

(C) Retain copies of issued use permits in their records for the statutory period. For information about the statutory period and maintaining records, please refer to WAC 458-20-254.

(D) Provide copies of issued use permits to the department on a quarterly basis. Copies of issued permits must be sent to: Taxpayer Account Administration Division, Department of Revenue, P.O. Box 47476, Olympia, Washington 98504-7476.

(E) Collect, remit, and report use permit fees. Dealers report use permit fees on their excise tax returns and remit in accordance with RCW 82.32.045.

(F) Electronically file all returns, as described in RCW 82.32.080, with the department. Nonelectronically filed returns are not deemed filed unless approved by the department for good cause shown.

(v) **Liability for retail sales tax.**

(A) A nonresident individual may purchase a vessel in Washington without paying retail sales tax and remain in the state for 12 consecutive months, from the date of issuance, by obtaining a use permit under RCW 82.08.700 from the vessel dealer. If the nonresident individual uses that vessel in Washington after the use permit expires, the individual will be liable for retail sales tax on the original selling price of that vessel (along with interest from the date of purchase at the rate provided in RCW 82.32.050).

(B) Vessel dealers are personally liable for retail sales tax if the dealer either does not collect retail sales tax when making sales to individuals without valid identification establishing nonresidency, or fails to maintain records of sales as provided under (b)(iv) of this subsection.

(4) **Deferred retail sales or use tax.** If Washington retail sales tax has not been paid, persons using watercraft on Washington waters are required to report and remit to the department sales tax (commonly referred to as deferred retail sales tax) or use tax, unless the use is specifically exempt by law. A credit against Washington's use tax is allowed for retail sales or use tax previously paid by the user or the user's bailor or donor with respect to the property to any other state of the United States, any political subdivision thereof, the District of Columbia, and any foreign country or political subdivision thereof, prior to the use of the property in Washington. For additional information on use tax refer to WAC 458-20-178.

(a) **Purchased and used within Washington for more than 45 days.** Tax is due on the use by any nonresident of watercraft purchased from a Washington seller and first used within this state for more than 45 days if retail sales or use tax was not paid by the user. Tax is due notwithstanding the watercraft qualified for a retail sales tax exemption at the time of purchase.

(b) **Temporary use.** Use tax does not apply, for the first 60 days, for temporary use or enjoyment of watercraft brought into this state by nonresidents while temporarily within this state.

(i) For watercraft owned by nonresident entities (i.e., corporations, limited liability companies, trusts, partnerships, etc.), it will be presumed that use within Washington exceeding 60 days in any 12-month period is more than temporary use and use tax is due, except as otherwise provided in this rule. For vessels at least 30 feet in length, but no more than ((200)) 300 feet in length, see subsection (e) of this subsection.

(ii) Nonresident individuals (whether residents of other states or foreign countries) may temporarily bring watercraft into this state for 60 days before they are required to obtain a nonresident vessel permit, from the department of licensing, to continue their use or enjoyment without incurring liability for the use tax. RCW 88.02.620. Such use may not exceed a total of six months in any 12-month period. Eligibility for this six-month exemption period is conditioned on the following requirements:

(A) The watercraft must be issued a valid number under federal law or by an approved authority of the state or county of principal operation, be documented under the laws of a foreign country, or have a valid United States customs service cruising license issued under 19 C.F.R. Sec. 4.94. Failure to meet the applicable documentation and identification requirements will result in a loss of the exemption.

(B) The watercraft must be used in Washington only for the following purposes:

(I) Personal use;

(II) Chartering a vessel with a captain or crew, as long as individual charters are for at least three or more consecutive days in duration, excluding the transit time described in (b) (ii) (B) (III) of this subsection; or

(III) Necessary transit to or from the start or end point of a charter described in (b) (ii) (B) (II) of this subsection.

(c) **Repair, alteration, or reconstruction of watercraft in Washington.** Watercraft owned by nonresidents and in this state exclusively for repair, alteration, or reconstruction are exempt from the use tax if removed from this state within 60 days. RCW 88.02.570 and 82.12.0251. If repair, alteration, or reconstruction cannot be completed within this period, the exemption may be extended by filing with the department's compliance division an affidavit as required by RCW 88.02.570 verifying the vessel is located on the waters of this state exclusively for repair, alteration, reconstruction, or testing. This document, titled "Nonresident Vessel Repair Affidavit," is effective for 60 days. If additional extensions of the exemption period are needed, additional affidavits must be sent to the department prior to the expiration date. Failure to file this affidavit can result in requiring that the vessel be registered in Washington and subject to the use tax.

(d) **One year "use permit" for nonresident individuals - Use tax exemption for vessels 30 feet or longer.** RCW 82.12.700 provides an exemption from use tax for the purchase of vessels 30 feet or longer used in Washington by nonresident individuals. This exemption is available to nonresident individuals in any of the three following situations: The vessel is purchased from a vessel dealer and a use permit is obtained in accordance with subsection (3) (b) of this rule; the vessel is purchased in Washington from someone other than a vessel dealer and within 14 days of purchase the nonresident individual obtains a use permit under this subsection; the vessel is acquired outside Washington and the nonresident individual, within 14 days of bringing the vessel into Washington, buys a use permit as provided under this subsection. Any vessel dealer that issues permits under subsection (3) (b) of this rule must also issue permits under this subsection.

(i) **What are the obligations of vessel dealers?** Vessel dealers that issue use permits have the same obligations as those described in subsection (3) (b) (iv) of this rule. Vessel dealers may not issue use permits under this subsection where a nonresident individual has already obtained a use permit under subsection (3) (b) of this rule.

(ii) **Valid proof of nonresidency.** Nonresident individuals must meet the same identification requirements described in subsection (3) (b) (ii) of this rule.

(iii) **Use permits.** The use permit is not renewable and costs \$500 for vessels 30 to 50 feet and \$800 for vessels greater than 50 feet in length. This use permit must be displayed on the vessel and is valid for 12 consecutive months from the date of issuance. Nonresident individuals must obtain a use permit from a vessel dealer; however, vessel dealers are not obligated to issue these use permits. Nonresident individuals must elect this exemption irrevocably and may not elect exemption under RCW 82.08.0266 and 82.08.02665 for the same period. The nonresident individual must wait 24 consecutive months from the expiration of a use permit before claiming exemption for a vessel under RCW 82.12.0251.

(iv) **Liability for use tax.**

(A) If a nonresident individual's vessel is in Washington after their use permit expires, that individual is liable for use tax under RCW 82.12.020. Liability for use tax will be based on the value of the vessel at the time it was either purchased or first brought into Washington. Interest will accrue from the date of purchase or first use in Washington at a rate set by RCW 82.32.050.

(B) Vessel dealers are personally liable for use tax where a dealer either issues a use permit to a nonresident individual who does not hold valid proof of nonresidency, or fails to maintain records for each use permit issued showing the type of identification accepted, the identification numbers, and expiration date.

(e) **Permits for nonresident entity owned vessels 30 feet - ((200)) 300 feet.** A nonresident entity vessel owner that is not a natural person, or a nonresident vessel owner who is a natural person who intends to charter the vessel with a captain or crew as described in (b)(ii)(B)(II) of this subsection, may qualify to receive a nonresident vessel permit from the department of licensing under RCW 88.02.620.

(i) This permit applies only to vessels at least 30 feet in length, but no more than ((200)) 300 feet in length.

(ii) An application must be filed, prior to the 61st day of use in this state, to obtain a nonresident vessel permit. Application must be made directly to the department for written approval in accordance with RCW 82.32.865.

(iii) To qualify, no Washington resident may own the vessel or be a principal of the nonresident entity. For the purpose of this subsection, "principal" means a natural person that owns, directly or indirectly, including through any tiered ownership structure, more than a one percent interest in the nonresident person applying for a nonresident vessel permit.

(iv) The "Nonresident Vessel Permit Approval Application" can be found on the department's website at dor.wa.gov.

(5) **Examples.** In all applicable examples, retailing B&O tax is due from the seller for all sales of watercraft and parts, and all charges for repair parts and labor.

(a) **Example 1.** Mr. Kelley, a resident of California, pilots his cabin cruiser that is registered in that state into Puget Sound for his enjoyment. On the 60th day of his stay, Mr. Kelley obtains a 60-day nonresident vessel permit for the cabin cruiser under RCW 88.02.620 from the department of licensing. To further extend his stay in Washington waters, he applies for a second permit within the prescribed period. In the middle of his fifth month on Puget Sound, Mr. Kelley departs and returns the cabin cruiser to its home port in California. The stay would not subject Mr. Kelley to use tax. The same would be true if Mr. Kelley were a resident of Vancouver, British Columbia, with a cabin cruiser registered in Canada, as long as he timely obtains and displays the permit required by RCW 88.02.570 and 88.02.620 to allow his temporary use of the cabin cruiser in Washington.

(b) **Example 2.** Company A sells a yacht to John Doe, an Oregon resident, who takes delivery in Washington. The yacht is required to be registered by the state of Oregon. The vessel is removed from Washington waters within 45 days of delivery. Company A examines a driver's license confirming John Doe is an Oregon resident, and records this information in the sales file. Company A does not complete and retain the required exemption certificate.

The sale of the yacht is subject to the retail sales tax. The exclusive authority for granting a retail sales tax exemption for this sale is provided by RCW 82.08.0266. Completion of an exemption certificate is a statutorily imposed condition for obtaining this exemption. Company A has not satisfied the conditions and requirements necessary to grant an exemption under this statute. The exemption provisions under RCW 82.08.0273 for sales to nonresidents of states having less than three percent retail sales tax may not be used for purchases of vessels which require United States Coast Guard documentation, or registration in the state of principal use. If the exemption certificate had been properly completed at the time of sale, this sale would have qualified for the retail sales tax exemption.

(c) **Example 3.** Mr. Jones, a California resident, contracts Company B to manufacture a pleasure yacht. Mr. Jones purchases a boat motor from Company Y with instructions that delivery be made to Company B for installation on the yacht. The yacht is required to be registered with the state of California, which has assumed the registration and numbering function under the Federal Boating Act of 1958. Company B examines Mr. Jones' driver's license to verify Mr. Jones is a nonresident of Washington, and retains the proper exemption certificate at the time of sale. Delivery is made in Washington, and Mr. Jones removes the yacht from Washington waters within 45 days of delivery.

The sale of the yacht by Company B to Mr. Jones is not subject to the retail sales tax, as the requirements and conditions for exemption have been satisfied. Retail sales tax does apply to the sale of the motor by Company Y to Mr. Jones. The exemption provided by RCW 82.08.0266 does not extend to a separate seller of unattached component parts, even though the parts are installed in the yacht prior to delivery.

(d) **Example 4.** Mr. Smith, a resident of British Columbia, Canada, brings his yacht into Washington with the intention of temporarily using the yacht for personal enjoyment. Mr. Smith obtains the required 60-day nonresident vessel permit issued by the department of licensing. After four months of personal use, the yacht experiences mechanical difficulty. The yacht is taken to a repair facility and due to the extensive nature of the damage the yacht remains at the repair facility for six months being repaired. As explained in subsection (4)(c) of this rule, Mr. Smith timely files each required "Nonresident Vessel Repair Affidavit." An employee of the repair facility is on board the yacht during all testing, and there is no personal use by Mr. Smith during this period. Upon completion of the repairs and testing, Mr. Smith takes delivery at the repair facility.

Mr. Smith obtains a second 60-day nonresident vessel permit so he may personally use the yacht in Washington waters for up to two months after taking delivery of the repaired yacht. He will not incur liability for use tax because the in-state use of the yacht for personal enjoyment will not exceed six months in a 12-month period. The time the yacht is at the repair facility exclusively for repair does not count against the period of time Mr. Smith is considered to be "temporarily" using the yacht in Washington for personal enjoyment because he properly filed the repair affidavit with the department. Retail sales tax is due, and must be paid, on all charges for repair parts and labor. The exemption from sales tax for purchases of vessels does not extend to repairs.

WSR 25-24-103

EXPEDITED RULES

DEPARTMENT OF LICENSING

[Filed December 3, 2025, 11:27 a.m.]

Title of Rule and Other Identifying Information: WAC 308-30-250 Change of name or address and 308-33-090 Definition of a branch of- fice; chapter 308-127 WAC, Timeshare; and chapter 308-420 WAC, Camping resorts—Contracts—Resale, etc.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The department of licensing (DOL) is updating language to be more inclusive and fixing grammar issues in response to a rule-making petition.

Reasons Supporting Proposal: This rule making is based on a peti- tion DOL received from the public requesting rule language be updated with inclusive pronoun use.

Statutory Authority for Adoption: RCW 18.235.030 Disciplinary au- thority—Powers, 42.45.250 Rules, 19.31.070 Administration of chapter— Rules—Investigations—Inspections, 64.36.270 Rules, forms, and orders —Interpretive opinions, and 19.105.530 Rules, forms, orders—Adminis- tration of chapter.

Statute Being Implemented: Chapter 42.45 RCW; chapter 19.31 RCW, Employment agencies; chapter 64.36 RCW, Timeshare regulation; and chapter 19.105 RCW, Camping resorts.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: DOL, governmental.

Name of Agency Personnel Responsible for Drafting, Implementa- tion, and Enforcement: Shawna Herron, 1125 Washington Street S.E., Olympia, WA 98504, 360-634-5137.

This notice meets the following criteria to use the expedited adoption process for these rules:

Corrects typographical errors, makes address or name changes, or clarifies language of a rule without changing its effect.

Explanation of the Reason the Agency Believes the Expedited Rule- Making Process is Appropriate: This rule change updates grammar and makes language used more inclusive. It makes no changes to the effect of rules.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROC- ESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEAR- INGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EX- PRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Ellis Star- rett, DOL, 1125 Washington Street S.E., Olympia, WA 98501, phone 360-902-3846, email rulescoordinator@dol.wa.gov, BEGINNING December 17, 2025, AND RECEIVED BY February 2, 2026.

December 3, 2025
Ellis Starrett
Rules and Policy Manager

RDS-6861.1

AMENDATORY SECTION (Amending WSR 18-12-028, filed 5/29/18, effective 7/1/18)

WAC 308-30-250 Change of name or address. (1) When a notary public changes (~~his or her~~) their name or address, the department of licensing must be notified of such change on forms prescribed by the department.

(2) A name change notification must be accompanied by a bond rider from the bonding company amending the notary bond, and the prescribed fee for a name change which provides a duplicate notary certificate showing the new name. There is no charge for an address change and a new certificate is not issued.

(3) A notary that submits a name change notification shall continue to use their original notary stamp or seal and their original name and signature until they receive a new commission certificate and seal or stamp with the new information.

RDS-6862.1

AMENDATORY SECTION (Amending WSR 98-18-053, filed 8/28/98, effective 9/28/98)

WAC 308-33-090 Definition of a branch office. A branch office is any location physically separated from the principal place of business of a licensee where the licensee or (~~his~~) their employees conduct any activity meeting the criteria of an employment agency as defined in RCW 19.31.020.

RDS-6863.1

AMENDATORY SECTION (Amending WSR 20-06-036, filed 2/27/20, effective 3/29/20)

WAC 308-127-210 Relationship of timeshare promoters and salespersons and real estate brokers and salespersons. (1) An active timeshare salesperson registration shall be associated with one or more timeshare promoters who have one or more timeshare offerings registered in this state. The promoter shall have full responsibility for all activities of the promoter's timeshare salesperson which relate to offering timeshares for sale.

(2) An active real estate broker or salesperson may act as the brokerage agent of one or more timeshare promoters without registering as a timeshare salesperson. However, this exemption from registration as a timeshare salesperson applies only when the exempted person is performing real estate brokerage in compliance with chapter 18.85 RCW. Further, this exemption only pertains to the timeshare salesperson

registration requirement. All other provisions of the Timeshare Act apply to real estate brokers and salespersons offering timeshares for sale.

(3) A natural person may be registered as a timeshare salesperson while licensed as a real estate broker or salesperson. However, the salesperson shall conduct timeshare activities and maintain associated business records separate and apart from (~~his or her~~) their real estate broker or salesperson activities and records. The term "separate and apart" shall not preclude location of timeshare salesperson and real estate brokerage activities at the same office.

(4) Any individual who is registered as a timeshare salesperson and licensed as a real estate broker or salesperson shall disclose in writing to the recipient of a timeshare sales offer whether (~~he or she is~~) they are acting as the timeshare salesperson of a promoter or a real estate broker or salesperson at the time (~~he or she presents~~) they present the public offering statement.

AMENDATORY SECTION (Amending WSR 20-06-036, filed 2/27/20, effective 3/29/20)

WAC 308-127-225 Original application, renewal, inactivity, and fees for a timeshare salesperson registration. (1) An individual shall apply for registration as a timeshare salesperson on a form prescribed by the agency. The registration application for a timeshare salesperson shall identify the specific promoter responsible for the business activities of the salesperson and shall be valid for a period of one year.

(2) When a timeshare salesperson ceases to be employed by a timeshare promoter, the salesperson's registration shall be set to an inactive status. Written notice of this cessation shall be given by the promoter to the department. An individual with an inactive timeshare salesperson license who desires to work for the same or another promoter shall register a new association with the department before engaging in further timeshare sales activities.

(3) An individual may renew (~~his~~) their timeshare salesperson registration for one year if the agency receives the individual's request and renewal fee on or before the expiration of the individual's existing registration. The effective date of the renewal shall be the anniversary date of the previous registration. If the registration is not renewed before the expiration date reregistration is required before timeshare sales activity may be continued.

(4) An application for registration or a renewal of registration is not complete unless it is accompanied by the proper fee. Payment of the fee with a check which is subsequently dishonored is a deficient application. Upon notification to the promoter by the agency, the promoter shall cease employment of the applicant as a timeshare salesperson.

RDS-6864.1

AMENDATORY SECTION (Amending WSR 91-01-082, filed 12/17/90, effective 1/17/91)

WAC 308-420-170 Release of impounds. The director or administrator will authorize the depository to release to the operator or others as provided in the terms of the impound, the amount of the impounded funds applicable to a specified purpose, upon a showing that the operator can satisfy ((his)) their obligations under the camping resort contract and the impound arrangement or that for other reasons the impound is no longer required for the protection of the purchasers. An application for an order of the director or administrator authorizing the release of the impound to the operator or other persons shall be by affidavit and shall contain the following:

(1) A statement of the operator that all required proceeds and documents from the sale of camping resort contracts have been placed with the depository in accordance with the terms and conditions of the impound agreement.

(2) A statement of the depository signed by an appropriate officer setting forth the amount of funds placed, already disbursed and presently in the custody of the depository.

(3) The names of each contract purchaser and the amount held in the impound for each of the accounts.

(4) Such other information as the director may request.

AMENDATORY SECTION (Amending WSR 97-10-048, filed 5/1/97, effective 6/1/97)

WAC 308-420-270 Conduct of brief adjudicative proceedings. (1) Brief adjudicative proceedings shall be conducted by a presiding officer for brief adjudicative proceedings designated by the director. The presiding officer for brief adjudicative proceedings shall not have personally participated in the decision which resulted in the request for a brief adjudicative proceeding.

(2) The parties or their representatives may present written documentation. The presiding officer for brief adjudicative proceedings shall designate the date by which written documents must be submitted by the parties.

(3) The presiding officer for brief adjudicative proceedings may, in ((his or her)) their discretion, entertain oral argument from the parties or their representatives.

(4) No witnesses may appear to testify.

(5) In addition to the record, the presiding officer for brief adjudicative proceedings may employ agency expertise as a basis for the decision.

(6) The presiding officer for brief adjudicative proceedings shall not issue an oral order. Within ((ten)) 10 days of the final date for submission of materials or oral argument, if any, the presiding officer for brief adjudicative proceedings shall enter an initial order.

WSR 25-24-104
EXPEDITED RULES
DEPARTMENT OF
FISH AND WILDLIFE

[Order 25-25—Filed December 3, 2025, 11:29 a.m.]

Title of Rule and Other Identifying Information: Clarification of WAC 220-220-080 Reduced rate combination deer hunting licenses.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The purpose of this rule project is to amend WAC 220-220-080 in order to clarify the correct pricing for combination deer licenses.

Reasons Supporting Proposal: The Washington department of fish and wildlife (WDFW) amended WAC 220-220-080 under WSR 25-20-032 filed on September 23, 2025. These changes were made based on passage of SSB 5583, which required changes to licensing fees for hunting. In the amendment process, WDFW inadvertently removed [sub]sections of the rule that should have remained. The proposed amendments correct these errors.

Statutory Authority for Adoption: RCW 77.04.012, 77.04.013, 77.04.020, 77.12.045, and 77.12.047.

Statute Being Implemented: RCW 77.04.012, 77.04.013, 77.04.020, 77.12.045, and 77.12.047.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Governmental.

Name of Agency Personnel Responsible for Drafting: Peter Vernie, 1111 Washington Street S.E., Olympia, WA 98501, 360-584-7033; Implementation: Nate Pamplin, 1111 Washington Street S.E., Olympia, WA 98501, 360-902-2302; and Enforcement: Chief Steve Bear, 1111 Washington Street S.E., Olympia, WA 98501, 360-902-2605.

This notice meets the following criteria to use the expedited adoption process for these rules:

Adopts or incorporates by reference without material change federal statutes or regulations, Washington state statutes, rules of other Washington state agencies, shoreline master programs other than those programs governing shorelines of statewide significance, or, as referenced by Washington state law, national consensus codes that generally establish industry standards, if the material adopted or incorporated regulates the same subject matter and conduct as the adopting or incorporating rule.

Explanation of the Reason the Agency Believes the Expedited Rule-Making Process is Appropriate: The expedited rule making is necessary to clarify laws passed in SSB 5583 during the 2025 legislative session.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Scott Bird, Rules Coordinator, WDFW, P.O. Box 43200, Olympia, WA 98501, phone 360-902-2403, fax 360-902-2155, email rules.coordinator@dfw.wa.gov, beginning December 3, 2025, AND RECEIVED BY February 2, 2026.

December 3, 2025
Scott Bird
Rules Coordinator

RDS-6874.3

AMENDATORY SECTION (Amending WSR 25-20-032, filed 9/23/25, effective 10/24/25)

WAC 220-220-080 Reduced rate combination deer hunting licenses.

(1) There is hereby created combination deer hunting licenses that allow the holder to hunt deer for the purposes described below. A person purchasing any big game license that includes deer may purchase a reduced rate combination license as follows:

(a) If a hunter is drawn for a special deer permit in the second deer category, they may purchase a second deer tag and utilize their special hunting permit authorizing and conditioning the harvest of a second deer. The fee for this combined license is \$21 less than the sum of the big game license containing deer and the second deer tag.

(b) If a hunter is drawn for a special permit in the master hunter deer category, they must purchase a master hunter deer tag as authorized and conditioned by the commission to harvest a second deer. A master hunter in good standing must also purchase a master hunter deer tag in order to utilize a damage prevention or kill permit authorized and conditioned by the department. The fee for this combined license is \$40 less than the sum of the big game license containing deer and the master hunter second deer tag.

(c) If a hunter is issued a damage prevention or kill permit authorized by the department, the hunter must purchase a damage deer tag. The fee for this combined license is \$40 less than the sum of the big game license containing deer and the damage deer second tag.

(2) It is unlawful to possess a multi-season or second deer transport tag except as authorized by this section.