Washington State Register

WSR 22-11-048 PREPROPOSAL STATEMENT OF INQUIRY DEPARTMENT OF REVENUE

[Filed May 13, 2022, 9:11 a.m.]

Subject of Possible Rule Making: WAC 458-29A-200.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 82.32.300 and 82.01.060.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The department intends to modify WAC 458-29A-200 to clarify the amount of contract rent subject to leasehold excise tax when the rent includes payment for both the leasehold interest as well as a concession or other right.

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 by giving oral testimony at the public meeting or public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Ryan Becklean, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1576, fax 360-534-1606, TTY 800-833-6384, email RyanBe@dor.wa.gov.

Additional comments: Written comments may be submitted by mail or email and should be directed to Ryan Becklean using one of the contact methods above. Written and oral comments will be accepted at the public meeting on Wednesday, June 15, 2022, at 11:00 a.m., telephonic/internet meeting only. Contact Atif Aziz at AtifA@dor.wa.gov for dial-in/login information.

May 13, 2022 Atif Aziz Rules Coordinator