

WSR 23-04-107

AGENDA

DEPARTMENT OF REVENUE

[Filed February 1, 2023, 11:39 a.m.]

**Semi-Annual Rule-Making Agenda
January 1 - June 30, 2023**

Following is the department of revenue's (department) semi-annual rule-making agenda for publication in the Washington State Register. This list identifies rules the department is currently working on and rules the department anticipates working on during the next six months.

The department's rule-making agenda is also available on its website. The information on the site is continually updated as the department files rule-making notices, or otherwise adds or deletes rules that it anticipates some action over the next six months, including rules added or deleted as a result of resource allocation, legislation, court decisions, or changes in rule-making priorities.

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102 or CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-65A-10001 Brief adjudicative proceedings for matters related to penalties and interest imposed under the Uniform Unclaimed Property Act, chapter 63.29 RCW	Dan LaMarche	N/A	CR-105 filed 12/16/2022 WSR 23-01-092	Anticipate adoption in 1st quarter of 2023	Recognize 2022 legislation
WAC 458-20-13501 Timber harvest operations	Tiffany Do	Anticipate CR-101 and public meeting in 1st quarter of 2023	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 2nd quarter of 2023	General updates
WAC 458-20-101 Tax registration and tax reporting	Justin Morehouse	N/A	CR-105 filed 1/30/2023 WSR 23-04-069	Anticipate adoption in 2nd quarter of 2023	Recognize 2022 legislation
WAC 458-20-104 Small business tax relief based on income of business	Justin Morehouse	N/A	CR-105 filed 1/30/2023 WSR 23-04-069	Anticipate adoption in 2nd quarter of 2023	Recognize 2022 legislation
WAC 458-20-10005 Written determinations as precedents—Criteria for publication	Adam Becker	CR-101 filed 9/6/2022 WSR 22-18-088	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 2nd quarter of 2023	New rule with general information
WAC 458-29A-200 Leasehold excise tax—Taxable rent and contract rent	Ryan Becklean	CR-101 filed 5/13/2022 WSR 22-11-048	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 2nd quarter of 2023	General updates
WAC 458-20-19402 Single factor receipts apportionment—Generally	Adam Becker	CR-101 filed 7/31/2017 WSR 17-16-113 2nd CR-101 filed 10/26/2021 WSR 21-22-032	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 3rd quarter of 2023	General updates
WAC 458-20-136 Manufacturing, processing for hire, fabricating	Matthew Largent	Anticipate CR-101 in 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 4th quarter of 2023	General updates
WAC 458-20-13601 Manufacturers and processors for hire—Sales and use tax exemptions for machinery and equipment	Matthew Largent	Anticipate CR-101 in 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 4th quarter of 2023	General updates
WAC 458-20-27901 New exemptions on sales/leases of alternative fuel passenger vehicles	Leslie Mullin	Anticipate CR-101 in 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 3rd quarter of 2023	Recognize 2019 legislation

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WAC 458-20-27902 New exemptions on clean alternative fuel commercial vehicles	Leslie Mullin	Anticipate CR-101 in 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 3rd quarter of 2023	Recognize 2019 legislation
WAC 458-12-030 County appraisers' salary and classification plan	Leslie Mullin	CR-101 filed 7/28/2022 WSR 22-16-058	CR-102 filed 10/20/2022 WSR 22-22-009	Anticipate repeal in 1st quarter of 2023	General updates
WAC 458-12-035 Standard forms	Leslie Mullin	CR-101 filed 7/28/2022 WSR 22-16-058	CR-102 filed 10/20/2022 WSR 22-22-009	Anticipate adoption in 1st quarter of 2023	General updates
WAC 458-20-15503	Tim Danforth	Anticipate CR-101 and public meeting in the 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 4th quarter of 2023	General updates
WAC 458-20-252 Hazardous substance tax	Darius Massoudi	Anticipate CR-101 in 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 3rd quarter of 2023	General updates
WAC 458-20-171 Building, repairing or improving streets, roads, etc., which are owned by a municipal corporation or political subdivision of the state or by the United States and which are used primarily for foot or vehicular traffic	Darius Massoudi	Anticipate CR-101 in 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 3rd quarter of 2023	General updates
WAC 458-20-263 Exemptions from retail sales and use taxes for qualifying electric generating systems using renewable energy sources	Perry Stern	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 1st quarter of 2024	General updates
WAC 458-20-221 Collection of use tax by retailers and selling agents	Patrick Watkins	Anticipate CR-101 in 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 3rd quarter of 2023	General updates
WAC 458-20-193 Interstate sales of tangible personal property	Patrick Watkins	Anticipate CR-101 in 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 3rd quarter of 2023	General updates
WAC 458-20-17802 Collection of use tax by county auditors and department of licensing—Measure of tax	Ryan Becklean	Anticipate CR-101 in 2nd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 3rd quarter of 2023	General updates
WAC 458-20-182 Warehouse businesses	Perry Stern	Anticipate CR-101 in 1st quarter of 2023	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 2nd quarter of 2023	General updates
WAC 458-20-XXX Warehouse and grain elevators tax remittance	Perry Stern	Anticipate CR-101 in 1st quarter of 2023	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 2nd quarter of 2023	General updates
WAC 458-20-100 Informal administrative reviews	Chelsea Brenegan	Anticipate CR-101 in 1st quarter of 2023	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 2nd quarter of 2023	General updates
WAC 458-20-230 Statutory limitations on assessments	Chelsea Brenegan	Anticipate CR-101 in 1st quarter of 2023	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 2nd quarter of 2023	General updates
WAC 458-40-610 Timber excise tax—Definitions	Tiffany Do	Anticipate CR-101 in 1st quarter of 2023	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 2nd quarter of 2023	General updates
WAC 458-14-127 Reconvened boards—Authority	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 4th quarter of 2023	General updates and to recognize legislation

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WAC 458-16-080 Improvements to single family dwellings—Definitions—Exemption—Limitation—Appeal rights	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 4th quarter of 2023	Recognize 2021 legislation
WAC 458-16-266 Homeownership development	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 4th quarter of 2023	Recognize 2020 legislation
WAC 458-18-210 Sales of tangible personal property for farming—Sales of agricultural products by farmers	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 4th quarter of 2023	General updates
WAC 458-20-141 Duplicating activities and mailing bureaus	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 4th quarter of 2023	General updates
WAC 458-20-233 Tax liability of medical and hospital service bureaus and associations and similar health care organizations	Darius Massoudi	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 1st quarter of 2024	General updates
WAC 458-20-262 Retail sales and use tax exemptions for agricultural employee housing	TBD	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 1st quarter of 2024	Recognize 2021 legislation
WAC 458-19-085 Refunds—Procedures—Applicable limits.	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 1st quarter of 2024	General updates and to recognize legislation
WAC 458-19-550 State levy—Apportionment between cities	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 4th quarter of 2023	Anticipate adoption in 1st quarter of 2024	General updates

Rules Requiring Periodic Updates

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WAC 458-18-220 Rates of interest	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2023	Anticipate adoption in 4th quarter of 2023	Annual updates
WAC 458-20-23801 Watercraft excise tax—Watercraft depreciation schedule	Ryan Becklean	TBD	TBD	TBD	Annual updates
WAC 458-30-262 Agricultural land valuation—Interest rate—Property tax component	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2023	Anticipate adoption in 4th quarter of 2023	Annual updates
WAC 458-30-590 Rates of inflation—Publication—Interest rate—Calculation	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2023	Anticipate adoption in 4th quarter of 2023	Annual updates
WAC 458-40-540 Timber excise tax—Forest land values	Tiffany Do	Anticipate CR-101 in 3rd quarter of 2023	Anticipate CR-102 in 3rd quarter of 2023	Anticipate adoption in 4th quarter of 2023	Annual updates
WAC 458-40-660 Timber excise tax—Stumpage value tables—Stumpage value adjustments	Tiffany Do	Anticipate CR-101 in 1st quarter of 2023	Anticipate CR-102 in 2nd quarter of 2023	Anticipate adoption in 2nd quarter of 2023	Semi-annual updates that are effective January 1st and July 1st of each year