

WSR 24-15-081

AGENDA

DEPARTMENT OF REVENUE

[Filed July 18, 2024, 1:59 p.m.]

**Semi-Annual Rule-Making Agenda  
(July 1 - December 31, 2024)**

Listed below 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.

**Standard Rule Making**

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-61A-201 Real estate excise tax—Gifts	Darius Massoudi	CR-101 filed 9/28/2023 WSR 23-20-060	Anticipate CR-102 in 3rd quarter of 2024	Anticipate adoption in 4th quarter of 2024	General updates
WAC 458-29A-200 Leasehold excise tax—Taxable rent and contract rent	Ryan Becklean	CR-101 filed 5/13/2022 WSR 22-11-048	CR-102 filed 4/26/2023 WSR 23-10-027 Anticipate 2nd CR-102 in 3rd quarter of 2024	Anticipate adoption in 4th quarter of 2024	General updates
WAC 458-20-136 Manufacturing, processing for hire, fabricating	Matthew Largent	Anticipate CR-101 in 4th quarter of 2024	Anticipate CR-102 in 1st quarter of 2025	Anticipate adoption in 2nd quarter of 2025	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 4th quarter of 2024	Anticipate CR-102 in 1st quarter of 2025	Anticipate adoption in 2nd quarter of 2025	General updates
WAC 458-20-27902 New exemptions on clean alternative fuel commercial vehicles	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	Recognize 2019 legislation
WAC 458-20-19401 Minimum nexus thresholds for apportionable activities and selling activities	Patrick Watkins	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	Recognize Wayfair decision of 2018 and 2019 legislation.
WAC 458-20-15503 Digital products	Nikki Bizzarri	Anticipate CR-101 in 4th quarter of 2024	Anticipate CR-102 in 1st quarter of 2025	Anticipate adoption in 2nd quarter of 2025	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 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	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 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	General updates

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-20-221 Collection of use tax by retailers and selling agents	Patrick Watkins	Filed CR-101: 10/2/2018 WSR 18-20-098 Anticipate 2nd CR-101 filing and public meeting in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	General updates
WAC 458-20-193 Interstate sales of tangible personal property	Patrick Watkins	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	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 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	General updates
WAC 458-20-18201 Warehouse and grain elevators tax remittance	Perry Stern	CR-101 filed 2/6/2024 WSR 24-04-087	CR-102 filed 7/3/2024 WSR 24-14-148	Anticipate adoption in 3rd quarter of 2024	General updates
WAC 458-20-100 Informal administrative reviews	Chelsea Brenegan	Anticipate CR-101 in 4th quarter of 2024	Anticipate CR-102 in 1st quarter of 2025	Anticipate adoption in 2nd quarter of 2025	General updates
WAC 458-20-229 Refunds	Chelsea Brenegan	Anticipate CR-101 in 4th quarter of 2024	Anticipate CR-102 in 1st quarter of 2025	Anticipate adoption in 2nd quarter of 2025	General updates
WAC 458-20-230 Statutory limitations on assessments	Chelsea Brenegan	Anticipate CR-101 in 4th quarter of 2024	Anticipate CR-102 in 1st quarter of 2025	Anticipate adoption in 2nd quarter of 2025	General updates
WAC 458-14-127 Reconvened boards—Authority	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	General updates and to recognize legislation
WAC 458-16-080 Improvements to single family dwellings—Definitions—Exemption—Limitation—Appeal rights	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	Recognize 2021 legislation
WAC 458-16-266 Homeownership development	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	Recognize 2020 legislation
WAC 458-20-141 Duplicating activities and mailing bureaus	Patrick Watkins	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	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 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	General updates
WAC 458-20-262 Retail sales and use tax exemptions for agricultural employee housing	Perry Stern	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	Recognize 2021 legislation
WAC 458-19-085 Refunds—Procedures—Applicable limits	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	General updates and to recognize legislation
WAC 458-19-550 State levy—Apportionment between cities	Leslie Mullin	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	General updates

**Rules Requiring Recurring Periodic Updates**

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102 or CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-18-220 Rates of interest	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	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 2024	Anticipate adoption in 4th quarter of 2024	Annual updates
WAC 458-30-590 Rates of inflation—Publication—Interest rate—Calculation	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Annual updates
WAC 458-20-23801 Watercraft excise tax—Watercraft depreciation schedule	Ryan Becklean	CR-101 filed 6/27/2024 WSR 24-14-090	Anticipate CR-102 in 3rd quarter of 2024	Anticipate adoption in 4th quarter of 2024	Annual updates

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102 or CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-40-540 Timber excise tax—Forest land values	Tiffany Do	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Annual updates
WAC 458-40-660 Timber excise tax—Stumpage value tables—Stumpage value adjustments	Tiffany Do	Anticipate CR-101 in 3rd quarter of 2024	Anticipate CR-102 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Semi-annual updates that are effective January 1st and July 1st of each year

**Expedited Rule Making**

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-30-300 Additional tax—Withdrawal or removal from classification	Tiffany Do	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-30-700 Designated forest land—Removal—Change in status—Compensating tax	Tiffany Do	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-16-560 Housing for qualifying households	Patrick Watkins	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-19-045 Levy limit—Removal of limit (lid lift)	Darius Massoudi	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-19-070 Five dollars and ninety cents statutory aggregate dollar rate limit calculation	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-19-075 Constitutional one percent limit calculation	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-16A-130 Senior citizen, persons with disabilities, and veterans with disabilities exemption—Qualifications for exemption	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-16A-135 Senior citizen, persons with disabilities, and veterans with disabilities exemption—Application procedures	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-16A-140 Senior citizen, persons with disabilities, and veterans with disabilities exemption—Exemption described—Exemption granted—Exemption denied—Freezing property values	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-16A-150 Senior citizen, persons with disabilities, and veterans with disabilities exemption—Requirements for keeping the exemption	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-20-285 Working families tax credit	Chelsea Brenegan	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-20-179 Public utility tax	Tim Danforth	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-20-252 Hazardous substance tax	Darius Massoudi	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-20-177 Sales of motor vehicles, campers, and trailers to nonresident consumers	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-20-10201 Application process and eligibility requirements for reseller permits	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-20-166 Hotels, motels, boarding houses, rooming houses, resorts, hostels, trailer camps, short-term rentals and similar lodging businesses	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-57-135 Washington estate tax return to be filed—Penalty for late filing—Interest on late payments—Waiver or cancellation of penalty—Application of payment	Melinda Mandell	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-29A-400 Leasehold excise tax—Exemptions	Darius Massoudi	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-02-200 Business licensing service—Applications, licenses, renewals—Fees	Tiffany Do	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-20-261 Commute trip reduction incentives	Nikki Bizzarri	N/A	Anticipate CR-105 in 3rd quarter of 2024	Anticipate adoption in 3rd quarter of 2024	Recognize 2024 legislation
WAC 458-20-210 Sales of tangible personal property for farming—Sales of agricultural products by farmers	Eric Reutter	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 4th quarter of 2024	Recognize 2024 legislation
WAC 458-20-167 Educational institutions, school districts, student organizations, and private schools	Justin Morehouse	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	Recognize 2024 legislation
WAC 458-20-169 Nonprofit organizations	Justin Morehouse	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	Recognize 2024 legislation
WAC 458-20-183 Recreational services and activities	Justin Morehouse	N/A	Anticipate CR-105 in 4th quarter of 2024	Anticipate adoption in 1st quarter of 2025	Recognize 2024 legislation