

WSR 13-10-014
EXPEDITED RULES
DEPARTMENT OF REVENUE

[Filed April 22, 2013, 11:23 a.m.]

Title of Rule and Other Identifying Information: WAC 458-20-270 Telephone program excise tax rates, this rule identifies the rates for the taxes imposed on switched access lines pursuant to RCW 43.20A.725 and 80.36.430.

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 Gayle Carlson, Department of Revenue, P.O. Box 47453, Olympia, WA 98504-7453, e-mail GayleC@dor.wa.gov, AND RECEIVED BY July 1, 2013.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The department proposes to amend WAC 458-20-270 to provide the tax rates imposed on switched access lines for the July 1, 2013 - June 30, 2014, fiscal year. The rate for telecommunications relay services (TRS) will remain at seventeen cents. The rate for the Washington telephone assistance program (WTAP) will remain at fourteen cents.

Copies of draft rules are available for viewing and printing on our web site at Rules Agenda.

Reasons Supporting Proposal: Under RCW 43.20A.725 and 80.36.430, the department is required to annually determine the tax rates imposed on switched access lines to fund the TRS program and WTAP. Each tax rate is determined by dividing the respective program budgets by the number of switched access lines reported to the department in the prior calendar year. The department retains no discretion in the determination of these rates, the amount of which is explicitly dictated by the statutory formulas and inputs provided to the department.

Statutory Authority for Adoption: RCW 82.32.300 and 82.01.060(2).

Statute Being Implemented: RCW 43.20A.725 and 80.36.430.

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: Gayle Carlson, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 534-1576; Implementation and Enforcement: Alan R. Lynn, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 534-1599.

April 22, 2013
 Alan R. Lynn
 Assistant Director

AMENDATORY SECTION (Amending WSR 12-14-039, filed 6/27/12, effective 7/28/12)

WAC 458-20-270 Telephone program excise tax rates. RCW 82.72.020 requires the department of revenue (department) to collect certain telephone program excise taxes. Those taxes include the tax on switched access lines imposed by RCW 43.20A.725 (telephone relay service—TRS) and 80.36.430 (Washington telephone assistance program—WTAP). Pursuant to those statutes, the department must annually determine the rate of each respective tax according to the statutory formulas.

The monthly telephone program excise tax rates per switched access line are as follows:

| Period | TRS Rate | WTAP Rate |
|---------------------------------|---------------------|-----------------------|
| ((7/1/2008—6/30/2009 | 12 cents | 13 cents)) |
| 7/1/2009 - 6/30/2010 | 11 cents | 13 cents |
| 7/1/2010 - 6/30/2011 | 19 cents | 14 cents |
| 7/1/2011 - 6/30/2012 | 19 cents | 14 cents |
| 7/1/2012 - 6/30/2013 | 17 cents | 14 cents |
| <u>7/1/2013 - 6/30/2014</u> | <u>17 cents</u> | <u>14 cents</u> |