

WSR 21-01-061

PERMANENT RULES

DEPARTMENT OF REVENUE

[Filed December 9, 2020, 11:02 a.m., effective January 9, 2021]

Effective Date of Rule: Thirty-one days after filing.

Purpose: The department is repealing WAC 458-20-27702 to account for the repeal of RCW 82.32.760 via ESB 5402 (2020).

Citation of Rules Affected by this Order: Repealing WAC 458-20-27702 Taxpayer relief—Sourcing compliance—One thousand dollar credit and certified service provider compensation for small businesses.

Statutory Authority for Adoption: RCW 82.32.300 and 82.01.060.

Other Authority: Repeal of RCW 82.32.760 by section 64, chapter 139, Laws of 2020.

Adopted under notice filed as WSR 20-20-054 on October 1, 2020.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 1.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 0, Amended 0, Repealed 1.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: December 9, 2020.

Atif Aziz
Rules Coordinator

OTS-2481.1

REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 458-20-27702 Taxpayer relief—Sourcing compliance—
One thousand dollar credit and
certified service provider compensation
for small businesses.