

WSR 21-04-068

AGENDA

DEPARTMENT OF REVENUE

[Filed January 29, 2021, 10:24 a.m.]

**Semi-Annual Rule-Making Agenda
January 1 - June 30, 2021**

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 458-16-266 Homeownership development	Leslie Mullin	CR-101 Filed: 1/8/2019 WSR 19-03-043 Public Meeting: 12/6/2018 at 10:00 a.m. Anticipate second CR-101 in 3rd quarter of 2021	Anticipate CR-102 in the 3rd quarter of 2021	Anticipate adoption in the 4th quarter of 2021	Recognize 2018 legislation
WAC 458-14-127 Reconvened boards—Authority	Leslie Mullin	CR-101 Filed: 12/6/2017 WSR 17-24-126 Public Meeting: 1/10/2018 at 10:00 a.m. Anticipate second CR-101 in 2nd quarter of 2021	Anticipate CR-102 in the 3rd quarter of 2021	Anticipate adoption in the 4th quarter of 2021	General updates and to recognize 2015 and 2016 legislation
WAC 458-19-085 Refunds—Procedures—Applicable limits	Leslie Mullin	Anticipate CR-101 in the 2nd quarter of 2021	Anticipate CR-102 in the 3rd quarter of 2021	Anticipate adoption in the 4th quarter of 2021	Recognize 2017 and 2018 legislation
WAC 458-19-550 State levy—Apportionment between cities	Leslie Mullin	Anticipate CR-101 in the 3rd quarter of 2021	Anticipate CR-102 in the 4th quarter of 2021	Anticipate adoption in the 1st quarter of 2022	Recognize 2017 and 2018 legislation
WAC 458-20-136 Manufacturing, processing for hire, fabricating	Matthew Largent	Anticipate CR-101 and public meeting in the 3rd quarter of 2021	Anticipate CR-102 and public hearing in the 4th quarter of 2021	Anticipate adoption in the 1st quarter of 2022	General updates
WAC 458-20-13601 Manufacturers and processors for hire—Sales and use tax exemptions for machinery and equipment	Matthew Largent	CR-101 Filed: 4/4/2017 WSR 17-08-077 Public Meeting: 4/19/2017 at 10:00 a.m. Anticipate second CR-101 filing and additional public meeting in the 3rd quarter of 2021	CR-102 Filed: 5/19/2017 WSR 17-11-090 Public Hearing: 6/29/2017 at 10:00 a.m. Anticipate second CR-102 filing and additional public hearing in the 4th quarter of 2021	Anticipate adoption in the 1st quarter of 2022	General updates
WAC 458-20-15503 Digital products	Katie Koontz	CR-101 Filed: 2/6/2018 WSR 18-04-093 Public Meeting: 3/22/2018 at 1:00 p.m. Anticipate second CR-101 filing and additional public hearing in the 2nd quarter of 2021	Anticipate CR-102 and public hearing in the 3rd quarter of 2021	Anticipate adoption in the 1st quarter of 2022	General updates

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WAC 458-20-18301 Athletic and fitness facilities	Leslie Mullin	Anticipate CR-101 and public meeting in 4th quarter of 2021	Anticipate CR-102 and public hearing in the 1st quarter of 2022	Anticipate adoption in the 2nd quarter of 2022	New rule to recognize 2015 and 2017 legislation
WAC 458-20-19402 Single factor receipts apportionment—Generally	Wan Chen	CR-101 Filed: 7/31/2017 WSR 17-16-113 Public Meeting: 9/11/2017 at 1 p.m. Anticipate second CR-101 filing and additional public meeting in the 3rd quarter of 2021	Anticipate CR-102 and public hearing in the 4th quarter of 2021	Anticipate adoption in the 1st quarter of 2022	General updates
WAC 458-20-282 Marketplace collecting and reporting	Darius Massoudi	CR-101 Filed: 11/3/2020 WSR 20-22-090 Public Meeting: 12/16/2020 at 10:00 a.m.	Anticipate CR-102 and public hearing in the 2nd quarter of 2021	Anticipate adoption in the 2nd quarter of 2021	New rule to recognize 2017 and 2019 legislation
WAC 458-61A-211 Mere change in identity or form—Family corporations and partnerships	Rex Munger	Anticipate CR-101 and public meeting in the 4th quarter of 2021	Anticipate CR-102 in the 1st quarter of 2022	Anticipate adoption in 2nd quarter of 2022	General updates
WAC 458-20-193 Interstate sales of tangible personal property	Tim Danforth	CR-101 Filed: 10/2/2018 WSR 18-20-095	Anticipate CR-102 and public hearing in the 2nd quarter of 2021	Emergency Filed: 9/26/2018 WSR 18-20-045 2nd Emergency Adoption: 1/31/2019 WSR 19-04-001 3rd Emergency Adoption: 5/22/2019 WSR 19-12-004 4th Emergency Adoption: WSR 19-19-079 5th Emergency Adoption: WSR 20-04-015 6th Emergency Adoption: WSR 20-12-009 Anticipate adoption in 4th quarter of 2021	Recognize Wayfair decision of 2018 and 2019 legislation
WAC 458-20-221 Collection of use tax by retailers and selling agents	Tim Danforth	CR-101 Filed: 10/2/2018 WSR 18-20-098	Anticipate CR-102 and public hearing in the 2nd quarter of 2021	Emergency Filed: 9/26/2018 WSR 18-20-045 2nd Emergency Adoption: 1/31/2019 WSR 19-04-001 3rd Emergency Adoption: 5/22/2019 WSR 19-12-004 4th Emergency Adoption: 9/17/2019 WSR 19-19-079 5th Emergency Adoption: 1/24/2020 WSR 20-04-015 6th Emergency Adoption: WSR 20-12-009 Anticipate adoption in the 4th quarter of 2021	Recognize Wayfair decision of 2018 and 2019 legislation

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WAC 458-20-141 Duplicating activities and mailing bureaus	Leslie Mullin	CR-101 Filed: 3/18/2020 WSR 20-07-113 Public Meeting: 4/15/2020 at 11:00 a.m.	CR-102 Filed: 5/1/2020 WSR 20-10-068 Public Hearing: 6/10/2020 at 10:00 a.m. Anticipate second CR-102 filing and additional public hearing in the 4th quarter of 2021	Anticipate CR-103 in the 1st quarter of 2022	General updates
WAC 458-20-263 Exemptions from retail sales and use taxes for qualifying electric generating systems using renewable energy sources	Brenton Madison	Anticipate CR-101 and public meeting in the 3rd quarter of 2021	Anticipate CR-102 and public hearing in the 1st quarter of 2022	Anticipate adoption in the 2nd quarter of 2022	Recognize 2019 legislation
WAC 458-20-233 Tax liability of medical and hospital service bureaus and associations and similar health care organizations	Darius Massoudi	Anticipate CR-101 and public meeting in the 2nd quarter of 2021	Anticipate CR-102 and public hearing in the 3rd quarter of 2021	Anticipate adoption in the 4th quarter of 2021	Recognize 2019 legislation
WAC 458-20-27901 New exemptions on sales/leases of alternative fuel passenger vehicles	Leslie Mullin	Anticipate CR-101 and public meeting in the 3rd quarter of 2021	Anticipate CR-102 and public hearing in the 4th quarter of 2021	Anticipate adoption in the 1st quarter of 2022	Recognize 2019 legislation
WAC 458-XX-XXX New tax on vapor products	Miki Gearhart	Anticipate CR-101 and public meeting in the 2nd quarter of 2021	Anticipate CR-102 and public hearing in the 3rd quarter of 2021	Anticipate adoption in the 4th quarter of 2021	Recognize 2019 legislation
WAC 458-61A-XXX Exemption for sale of self-help housing	Rex Munger	Anticipate CR-101 and public meeting in the 3rd quarter of 2021	Anticipate CR-102 in the 4th quarter of 2021	Anticipate adoption in 1st quarter of 2022	Recognize 2019 legislation
WAC 458-61A-XXX New rule on Graduated REET	Brenton Madison	CR-101 Filed: 1/15/2021 WSR 21-03-054 Public Meeting: 2/16/2021 at 10:00 a.m.	Anticipate CR-102 and public hearing in the 2nd quarter of 2021	Anticipate adoption in the 2nd quarter of 2021	Recognize 2019 legislation
WAC 458-20-17001 Government contracting—Construction, installations, or improvements to government real property	Jennifer Martin	Anticipate CR-101 and public meeting in the 1st quarter of 2021	Anticipate CR-102 and public hearing in the 2nd quarter of 2021	Anticipate adoption in the 2nd quarter of 2021	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 and public meeting in the 2nd quarter of 2021	Anticipate CR-102 and public hearing in the 3rd quarter of 2021	Anticipate adoption in the 4th quarter of 2021	General updates
WAC 458-20-241 Radio and television broadcasting	Tim Danforth	CR-101 Filed: 3/18/2020 WSR 20-07-112 Public Meeting: 8/3/2020 at 10:00 a.m. N/A	Anticipate CR-102 in the 3rd quarter of 2020 CR-105 Filed: 11/13/2020 WSR 20-23-052	Anticipate adoption in the 3rd quarter of 2020 Anticipate adoption in the 2nd quarter of 2021	Technical corrections
WAC 458-20-178 Use tax	Brenton Madison	Anticipate CR-101 and public meeting in the 2nd quarter of 2021	Anticipate CR-102 and public hearing in the 3rd quarter of 2021	Anticipate adoption in the 4th quarter of 2021	General update
WAC 458-20-196 Bad debts	Jennifer Arnold	Anticipate CR-101 and public meeting in the 3rd quarter of 2021	Anticipate CR-102 and public hearing in the 4th quarter of 2021	Anticipate adoption in the 1st quarter of 2022	General update
WAC 458-20-XXX New rule on advanced computing businesses	Leslie Mullin	Anticipate CR-101 and public meeting in the 1st quarter of 2021	Anticipate CR-102 and public hearing in the 2nd quarter of 2021	Anticipate adoption in the 2nd quarter of 2021	Recognize 2020 legislation
WAC 458-16-080 Improvements to single family dwellings—Definitions—Exemption—Limitation—Appeal rights	Leslie Mullin	Anticipate CR-101 and public meeting in the 2nd quarter of 2021	Anticipate CR-102 and public hearing in the 3rd quarter of 2021	Anticipate adoption in the 4th quarter of 2021	Recognize 2020 legislation

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WAC 458-20-211 Leases or rentals of tangible personal property, bailments	Brenton Madison	CR-101 Filed: 9/18/2019 WSR 19-19-091 Public Meeting: 10/30/2019 at 10:00 a.m. 2nd CR-101 Filed: 5/1/2020 WSR 20-10-067 Public Meeting: 6/8/2020 at 10:00 a.m. 3rd CR-101 Filed: 11/3/2020 WSR 20-22-092 Public Meeting: 12/2/2020 at 10:00 a.m.	CR-102 Filed: 12/16/2020 WSR 21-01-131 Public Hearing: 2/2/2021 at 10:00 a.m.	Anticipate adoption in 1st quarter of 2021	General updates
WAC 458-20-228 Returns, payments, penalties, extensions, interest, stays of collection	TBD	N/A - Anticipate CR-105	Anticipate CR-105 in the 3rd quarter of 2019	Anticipate adoption in 4th quarter of 2019	Recognize 2019 legislation

Rules Requiring Periodic Updates

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WAC 458-40-660 Timber excise tax—Stumpage value tables—Stumpage value adjustments	Jennifer Arnold	CR-101 Filed: 1/20/2021 WSR 21-03-091 Public Meeting: 4/20/2021 at 10:00 a.m.	Anticipate CR-102 and public hearing in the 2nd quarter of 2021	Anticipate adoption in the 2nd quarter of 2021	Semi-annual updates that are effective January 1 and July 1 of each year
WAC 458-40-540 Forest land values	Brenton Madison	Anticipate CR-101 and public meeting in the 2nd quarter of 2021	Anticipate CR-102 and public hearing in the 3rd quarter of 2021	Anticipate adoption in the 4th quarter of 2021	Semi-annual updates that are effective January 1 of each year