

WSR 21-19-077
PREPROPOSAL STATEMENT OF INQUIRY
DEPARTMENT OF REVENUE

[Filed September 15, 2021, 12:01 p.m.]

Subject of Possible Rule Making: WAC 458-61A-214 Nominee.

Statutes Authorizing the Agency to Adopt Rules on this Subject:
RCW 82.01.060(2) and 82.45.150.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The department plans to amend WAC 458-61A-214, which describes the application of the real estate excise tax in transfers involving a nominee. The proposed amendments are intended to resolve existing conflict within the rule, specifically by replacing the example in WAC 458-61A-214 (5)(b) with a new one. Presently, the example in subsection (5)(b) of the rule is in conflict with the exemption requirements described in subsection (3) of the rule. The department is also proposing several other amendments to the rule in order to improve the rule's clarity and usefulness.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: Not applicable.

Process for Developing New Rule: Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making process or by giving oral testimony at the public meeting.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Brenton M. Madison, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1583, fax 360-534-1606, TTY 800-833-6384, email BrentonM@dor.wa.gov, website dor.wa.gov.

Additional comments: Written comments may be submitted by mail or email and should be directed to Brenton Madison using one of the contact methods above.

Written and oral comments will be accepted at the public meeting on October 19, 2021, 10:00 a.m., telephonic/internet meeting only. Contact Keith Dacus at KeithD@dor.wa.gov for dial-in/login information.

September 15, 2021
Atif Aziz
Rules Coordinator