

WSR 21-24-074  
PREPROPOSAL STATEMENT OF INQUIRY  
DEPARTMENT OF REVENUE

[Filed November 30, 2021, 2:01 p.m.]

Subject of Possible Rule Making: WAC 458-20-145 (State and local sales and use tax—Sourcing retail sales—Sourcing for use tax purposes).

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 82.01.060(2) and 82.32.300.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The department is considering updating this rule for a number of reasons, including: (a) Incorporating existing provisions for sourcing sales of tangible personal property found in WAC 458-20-193 (Part 2); (b) incorporating provisions and examples that clarify the department's existing historical policies for use tax sourcing; (c) reorganizing and reformatting; (d) clarifying existing provisions and examples in the rule to ensure the department's existing historical policies are clearly represented; (e) retitling the rule to better represent the content and scope of the rule; and (f) clarifying or incorporating any other relevant or related information based on external stakeholder comments.

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 or giving oral testimony at the public meeting or public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Patrick Watkins, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1539, fax 360-534-1606, TTY 800-833-6384, email PatrickW@dor.wa.gov, website dor.wa.gov.

Additional comments: Written comments may be submitted by mail or email and should be directed to Patrick Watkins using one of the contact methods above by January 31, 2022. Written and oral comments will be accepted at the public meeting on Wednesday, January 12, 2022, at 10:30 a.m., hybrid in-person and virtual meeting, at Conference Room 114C, 6400 Linderson Way S.W., Tumwater, WA 98501.

To attend virtually by phone or video conference, contact Keith Dacus at KeithD@dor.wa.gov for dial-in/login information.

November 30, 2021  
Atif Aziz  
Rules Coordinator