

WSR 22-05-020

AGENDA

DEPARTMENT OF REVENUE

[Filed February 4, 2022, 11:29 a.m.]

**Semi-Annual Rule-Making Agenda
(January 1 - June 30, 2022)**

Listed below 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)	Expedited Proposal (CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-14-127 Reconvened boards— Authority	Leslie Mullin	CR-101 Filed: 12/6/2017, WSR 17-24-126 Public Meeting: 1/10/18, at 10:00 a.m. Anticipate second CR-101 in 1st quarter of 2022.	CR-102 Filed: 4/3/2018, WSR 18-08-077 Public Hearing: 5/10/18, at 10:00 a.m. Anticipate filing second CR-102 and conducting additional public hearing in the 2nd quarter of 2022.	N/A	Anticipate adoption in the 2nd quarter of 2022.	General updates and to recognize 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 3rd quarter of 2022.	Anticipate CR-102 and public hearing in the 4th quarter of 2022.	N/A	Anticipate adoption in the 4th quarter of 2022.	Recognize 2021 legislation
WAC 458-16-266 Homeownership development	Leslie Mullin	Anticipate CR-101 and public meeting in the 3rd quarter of 2022.	Anticipate CR-102 and public hearing in the 4th quarter of 2022.	N/A	Anticipate adoption in the 4th quarter of 2022.	Recognize 2020 legislation
WAC 458-16A-100 Senior citizen disabled person, and one hundred percent disabled veteran exemption —Definitions	Leslie Mullin	Anticipate CR-101 and public meeting in the 3rd quarter of 2022.	Anticipate CR-102 and public hearing in the 1st quarter of 2023.	N/A	Anticipate adoption in the 1st quarter of 2023.	Recognize 2021 legislation
WAC 458-16A-120 Senior citizen, disabled person, and one hundred percent disabled veteran exemption —Determining combined disposable income	Leslie Mullin	Anticipate CR-101 and public meeting in the 4th quarter of 2022.	Anticipate CR-102 and public hearing in the 1st quarter of 2023.	N/A	Anticipate adoption in the 1st quarter of 2023.	Recognize 2021 legislation
WAC 458-16A-135 Senior citizen, disabled person, and one hundred percent disabled veteran exemption —Application procedures	Leslie Mullin	Anticipate CR-101 and public meeting in the 4th quarter of 2022.	Anticipate CR-102 and public hearing in the 1st quarter of 2023.	N/A	Anticipate adoption in the 1st quarter of 2023.	Recognize 2021 legislation
WAC 458-18-210 Sales of tangible personal property for farming—Sales of agricultural products by farmers	Leslie Mullin	Anticipate CR-101 and public meeting in the 3rd quarter of 2022.	Anticipate CR-102 and public hearing in the 4th quarter of 2022.	N/A	Anticipate adoption in the 4th quarter of 2022.	General updates
WAC 458-19-085 Refunds —Procedures—Applicable limits	Leslie Mullin	Anticipate CR-101 in the 1st quarter of 2022.	Anticipate CR-102 in the 2nd quarter of 2022.	N/A	Anticipate adoption in the 1st quarter of 2022.	General updates and to recognize legislation
WAC 458-19-550 State levy —Apportionment between cities	Leslie Mullin	Anticipate CR-101 in the 2nd quarter of 2022.	Anticipate CR-102 in the 3rd quarter of 2022.	N/A	Anticipate adoption in the 3rd quarter of 2022.	General updates

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102)	Expedited Proposal (CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-20-119 Sales by caterers and food service contractors	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 2nd quarter of 2022.	Anticipate adoption in the 2nd quarter of 2022.	Recognize 2021 legislation
WAC 458-20-124 Restaurants, cocktail bars, taverns and similar businesses	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 2nd quarter of 2022.	Anticipate adoption in the 3rd quarter of 2022.	Recognize 2021 legislation
WAC 458-20-13501 Timber harvest operations	Brenton Madison	Anticipate CR-101 and public meeting in the 1st quarter of 2022.	Anticipate CR-102 and public hearing in the 2nd quarter of 2022.	N/A	Anticipate adoption in the 2nd quarter of 2022.	General updates
WAC 458-20-136 Manufacturing, processing for hire, fabricating	Matthew Largent	Anticipate CR-101 and public meeting in the 4th quarter of 2022.	Anticipate CR-102 and public hearing in the 1st quarter of 2023.	N/A	Anticipate adoption in the 2nd quarter of 2023.	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 4th quarter of 2022.	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 1st quarter of 2023.	N/A	Anticipate adoption in the 2nd quarter of 2023.	General updates
WAC 458-20-145 State and local sales and use tax—Sourcing retail sales—Sourcing for use tax purposes	Patrick Watkins	CR-101 Filed: 11/30/2021, WSR 21-24-074 Public Meeting: 1/12/22, at 10:30 a.m.	Anticipate CR-102 and public hearing in the 2nd quarter of 2022.	N/A	Anticipate adoption in the 2nd 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 1st quarter of 2022.	Anticipate CR-102 and public hearing in the 2nd quarter of 2022.	N/A	Anticipate adoption in the 2nd quarter of 2022.	General updates
WAC 458-20-168 Hospitals, nursing homes, assisted living facilities, adult family homes and similar health care facilities	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 1st quarter of 2022.	Anticipate adoption in the 2nd quarter of 2022.	Recognize 2021 legislation
WAC 458-20-169 Nonprofit organizations	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 1st quarter of 2022.	Anticipate adoption in the 2nd quarter of 2022.	Recognize 2021 legislation
WAC 458-20-17001 Government contracting—Construction, installations, or improvements to government real property	Patrick Watkins	CR-101 Filed: 10/25/2021, WSR 21-22-027 Public Meeting: 11/17/21, at 11:00 a.m.	CR-102 Filed: 1/18/2021, WSR 22-03-092 Public Hearing: 2/23/2022, at 10:00 a.m.	N/A	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 3rd quarter of 2022.	Anticipate CR-102 and public hearing in the 4th quarter of 2022.	N/A	Anticipate adoption in the 1st quarter of 2023.	General updates
WAC 458-20-178 Use tax	Brenton Madison	Anticipate CR-101 and public meeting in the 4th quarter of 2022.	Anticipate CR-102 and public hearing in the 1st quarter of 2023.	N/A	Anticipate adoption in the 1st quarter of 2023.	General update

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102)	Expedited Proposal (CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-20-181 Vessels, including log patrols, tugs and barges, operating upon waters in the state of Washington	Katie Koontz	CR-101 Filed: 8/31/2021, WSR 21-18-094 Public Meeting: 9/28/21, at 10:00 a.m.	Anticipate CR-102 and public hearing in the 2nd quarter of 2022.	N/A	Anticipate adoption in the 2nd quarter of 2022.	General updates
WAC 458-20-193 Interstate sales of tangible personal property	Brenton Madison	CR-101 Filed: 10/2/2018, WSR 18-20-095 Anticipate second CR-101 filing and additional public meeting in the 2nd quarter of 2022.	Anticipate CR-102 and public hearing in the 3rd quarter of 2022.	N/A	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 7th Emergency Adoption: WSR 21-06-026 Anticipate adoption in 3rd quarter of 2022.	Recognize Wayfair decision and legislation
WAC 458-20-19402 Single factor receipts apportionment—Generally	Patrick Murphy	CR-101 Filed: 7/31/2017, WSR 17-16-113 Public Meeting: 9/11/2017, at 1:00 p.m. 2nd CR-101 Filed: 10/26/2021, WSR 21-22-032 Public Meeting: 1/19/2022, at 1:00 p.m.	Anticipate CR-102 and public hearing in the 2nd quarter of 2022.	N/A	Anticipate adoption in the 3rd quarter of 2022.	General updates
WAC 458-20-217 Lien for taxes	Ryan Bedford	N/A	N/A	Anticipate CR-105 in the 2nd quarter of 2022.	Anticipate adoption in the 3rd quarter of 2022.	Recognize 2021 legislation

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102)	Expedited Proposal (CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-20-221 Collection of use tax by retailers and selling agents	Brenton Madison	Filed CR-101: 10/2/2018, WSR 18-20-098 Anticipate second CR-101 filing and additional public meeting in the 2nd quarter of 2022.	Anticipate CR-102 and public hearing in the 2nd quarter of 2022.	N/A	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: 9/17/19, WSR 19-19-079 5th Emergency Adoption: 1/24/20, WSR 20-04-015 6th Emergency Adoption: WSR 20-12-009 7th Emergency Adoption: WSR 21-06-026, Anticipate adoption in 3rd quarter of 2022.	Recognize Wayfair decision of 2018 and 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 3rd quarter of 2022.	Anticipate CR-102 and public hearing in the 4th quarter of 2022.	N/A	Anticipate adoption in the 1st quarter of 2023.	General updates
WAC 458-29A-200 Leasehold excise tax— Taxable rent and contract rent	Ryan Becklean	Anticipate CR-101 and public meeting in the 1st quarter of 2022.	Anticipate CR-102 and public hearing in the 2nd quarter of 2022.	N/A	Anticipate adoption in the 2nd quarter of 2022.	General updates
WAC 458-20-244 Food and food ingredients	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 1st quarter of 2022.	Anticipate adoption in the 2nd quarter of 2022.	Recognize 2021 legislation
WAC 458-20-249 Artistic and cultural organizations	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 1st quarter of 2022.	Anticipate adoption in the 2nd quarter of 2022	Recognize 2021 legislation
WAC 458-20-252 Hazardous substance tax	Darius Massoudi	Anticipate CR-101 and public meeting in the 2nd quarter of 2022.	Anticipate CR-102 and public hearing in the 3rd quarter of 2022.	N/A	Anticipate adoption in the 4th quarter of 2022.	General updates
WAC 458-20-262 Retail sales and use tax exemptions for agricultural employee housing	Jessi Brimigion	Anticipate CR-101 and public meeting in the 3rd quarter of 2022.	Anticipate CR-102 and public hearing in the 3rd quarter of 2022.	N/A	Anticipate adoption in the 4th quarter of 2022.	Recognize 2021 legislation
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 2022.	Anticipate CR-102 and public hearing in the 3rd quarter of 2022.	N/A	Anticipate adoption in the 4th quarter of 2022.	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 2nd quarter of 2022.	Anticipate CR-102 and public hearing in the 3rd quarter of 2022.	N/A	Anticipate adoption in the 3rd quarter of 2022.	Recognize 2019 legislation
WAC 458-20-XXX New rule on workforce education investment surcharge— Select advanced computing businesses	Leslie Mullin	CR-101 Filed: 2/17/2021, WSR 21-05-068 Public Meeting: 3/10/2021, at 10:00 a.m.	CR-102 Filed: 7/28/2021, WSR 21-16-050 Public Hearing: 9/8/2021, at 10:00 a.m.	N/A	Anticipate adoption in the 2nd quarter of 2022.	Recognize 2020 legislation

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102)	Expedited Proposal (CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-20-XXX New rule on exemptions— Working families—Eligible low-income persons— Penalties	Chelsea Brenegan	CR-101 Filed: 10/26/2021, WSR 21-22-033 Public Meeting: 11/15/2021, at 6:30 p.m.	Anticipate CR-102 and public hearing in the 2nd quarter of 2022.	N/A	Anticipate adoption in the 2nd quarter of 2022.	Recognize 2021 legislation
WAC 458-61A-211 Mere change in identity or form— Family corporations and partnerships	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 2nd quarter of 2022.	Anticipate adoption in 2nd quarter of 2022.	Recognize 2021 legislation
WAC 458-61A-214 Nominee	Brenton Madison	CR-101 Filed: 9/15/2021, WSR 21-19-077 Public Meeting: 10/19/2021, at 10:00 a.m.	CR-102 Filed: 12/22/2021, WSR 22-01-220 Public Hearing: 1/25/2022, at 10:00 a.m.	N/A	Anticipate adoption in the 2nd quarter of 2022.	General updates
WAC 458-61A-XXX Exemption for sale of self-help housing	Patrick Watkins	Anticipate CR-101 and public meeting in the 2nd quarter of 2022.	Anticipate CR-102 in the 2nd quarter of 2022.	N/A	Anticipate adoption in 2nd quarter of 2022.	Recognize 2019 legislation

Rules Requiring Periodic Updates

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102)	Expedited Proposal (CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-18-220 Rates of interest	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 4th quarter of 2022.	Anticipate adoption in 4th quarter of 2022.	Annual updates
WAC 458-20-23801 Watercraft excise tax— Watercraft depreciation schedule	Brenton Madison	TBD	TBD	N/A	TBD	Annual updates
WAC 458-30-262 Agricultural land valuation—Interest rate—Property tax component	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 4th quarter of 2022.	Anticipate adoption in 4th quarter of 2022.	Annual updates
WAC 458-30-590 Rates of inflation—Publication—Interest rate—Calculation	Leslie Mullin	N/A	N/A	Anticipate CR-105 in the 4th quarter of 2022.	Anticipate adoption in 4th quarter of 2022.	Annual updates
WAC 458-40-540 Timber excise tax—Forest land values	Brenton Madison	Anticipate CR-101 and public meeting in the 3rd quarter of 2022.	Anticipate CR-102 in the 3rd quarter of 2022.	N/A	Anticipate adoption in 4th quarter of 2022.	Annual updates
WAC 458-40-660 Timber excise tax—Stumpage value tables—Stumpage value adjustments	Brenton Madison	Anticipate CR-101 and public meeting in the 2nd quarter of 2022.	Anticipate CR-102 in the 2nd quarter of 2022.	N/A	Anticipate adoption in 2nd quarter of 2022.	Semi-annual updates that are effective January 1st and July 1st of each year