

WSR 22-08-105
PREPROPOSAL STATEMENT OF INQUIRY
DEPARTMENT OF REVENUE
[Filed April 6, 2022, 8:50 a.m.]

Subject of Possible Rule Making: WAC 458-20-18801 (Rule 18801)
Medical substances, devices, and supplies for humans—Drugs prescribed for human use—Medically prescribed oxygen—Prosthetic devices—Mobility enhancing equipment—Durable medical equipment.

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

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The department is considering updating the rule to make technical corrections and to more comprehensively describe the documentation and/or information required for buyers and sellers to substantiate that they are entitled to make purchases or sales exempt from retail sales tax. The proposed amendment to the rule makes a technical correction so that the rule conforms to RCW 82.08.02806; updates the department's contact information; and adds advice that, to make a retail sales tax exempt purchase, a buyer may provide to the seller an exemption certificate such as a streamlined sales tax agreement certificate of exemption or the seller may capture the relevant data elements that would otherwise be captured in a completed streamlined sales and use tax agreement exemption certificate or otherwise meet the requirements of RCW 82.08.050(7).

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 Tim Danforth, P.O. Box 47467, Olympia, WA 98504-7467, phone 1-360-534-1538, email TimD@dor.wa.gov, website dor.wa.gov.

Additional comments: Written comments may be submitted by mail or email and should be directed to Tim Danforth using one of the contact methods above. Written and oral comments will be accepted at the public meeting on April 27, 2022, at 10:00 a.m., telephonic/internet meeting only (contact AtifA@dor.wa.gov for login/dial-in information).

April 6, 2022
Atif Aziz
Rules Coordinator