

WSR 05-20-001
EXPEDITED RULES
HIGHER EDUCATION
COORDINATING BOARD

(Committee on Advanced Tuition Payment)

[Filed September 21, 2005, 12:08 p.m.]

Title of Rule and Other Identifying Information: Title 14 WAC, Committee on Advanced Tuition Payment.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Heidi Jones, Higher Education Coordinating Board, P.O. Box 43450, Olympia, WA 98504-3450, AND RECEIVED BY December 6, 2005.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: Title 14 WAC, Committee on Advanced Tuition Payment, was established to provide operating procedures for the Committee on Advanced Tuition Payment consistent with chapter 42.32 [42.30] RCW, Open public meetings; chapter 42.17 RCW, Public records; chapter 35.05 [34.05] RCW, Administrative Procedure Act; and chapter 43.120 RCW, State environmental policy. The proposed changes amend the program office location, the committee structure and members, and references to chapter 42.17 RCW, Public Records Act, which was recodified during 2005.

Summary: To amend rules for the Committee on Advanced Tuition Payment including: Committee meeting frequency and location, number of committee members, program office details and location, and references to chapter 42.17 RCW, Public records, which was recodified. The proposed rules amend the sections listed below.

Explanation of Rule, its Purpose, and Anticipated Effects: The proposed rules amend WAC 14-104-010 Time and place of committee meetings, 14-104-030 Delegation to director, 14-108-040 Application for adjudicative proceeding, 14-122-010 Policy, 14-133-020 Organization—Operation—Information, 14-276-010 Purpose, 14-276-020 Definitions, 14-276-030 Description of central and field organization for the committee on advanced college tuition payment, 14-276-050 Public records available, 14-276-060 Public records officer, 14-276-070 Office hours, 14-276-080 Requests for public records, 14-276-100 Determination regarding exempt records, 14-276-110 Review of denials of public records requests, and 14-276-120 Protection of public records.

Reasons Supporting Proposal: In 1998, the committee developed and approved the rules for the program. The program rules have not been updated since inception. During this time, the program office location has changed, the committee members and structure have changed and sections of

Title 14 WAC referencing chapter 42.17 RCW, Public Records Act, were recodified during 2005.

Statutory Authority for Adoption: RCW 28B.95.030 (9)(e).

Statute Being Implemented: Not applicable.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Higher Education Coordinating Board, governmental.

Name of Agency Personnel Responsible for Drafting and Implementation: Heidi Jones, 919 Lakeridge Way S.W., Olympia, WA 98502, (360) 753-7836; and Enforcement: Betty Lochner, 919 Lakeridge Way S.W., Olympia, WA 98502, (360) 753-7871.

September 13, 2005

Heidi J. Jones

Process Analyst
and Rules Manager

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-104-010 Time and place of committee meetings. The committee shall hold regular (~~semiannual~~) meetings at such time as it may fix. The annual meeting schedule shall be published in the *Washington State Register*. Special meetings may be requested by the chair of the committee or by a majority of the members of the committee and announced in accordance with law.

All regular and special meetings of the committee shall be held at ~~the ((Capitol Campus))~~ state investment board, Olympia, Washington, unless scheduled elsewhere, and are open to the general public, except for lawful executive sessions.

No official business may be conducted by the committee except during a regular or special meeting.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-104-030 Delegation to director. The committee delegates to the director its authority and responsibility to administer the advanced college tuition payment program, also known as the guaranteed education tuition (GET) program in accordance with laws, policies, and rules approved by the committee to the fullest extent permitted by law. At the operational level, the director has final administrative authority over all matters affecting the program. Employees of the program shall be employees of the higher education coordinating board and the board shall carry out administrative responsibilities otherwise not assigned to the committee (~~((until such time as the final structure and location of the program is decided by the legislature))~~).

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-108-040 Application for adjudicative proceeding. An application for adjudicative proceeding shall be in writing. Application forms are available at the following

address: (~~(1603 Cooper Point Road)~~) 919 Lakeridge Way S.W., Olympia, Washington (~~(98504-3450)~~) 98502.

Written application for an adjudicative proceeding should be submitted to the above address within twenty calendar days of the agency action giving rise to the application, unless provided for otherwise by statute or rule.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-122-010 Policy. If any purchaser of an account as defined in RCW 28B.95.020(8), or any other person, is indebted to the program for an outstanding overdue debt, the committee need not provide any further services of any kind to such individual, including, but not limited to, transmitting files, records, vouchers, or other services which have been requested by such person.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-133-020 Organization—Operation—Information. (1) Organization. The advanced college tuition payment program is established in Title 28B.95 RCW. The program is governed by the committee on advanced college tuition payment, also known as the guaranteed education tuition (GET) committee, composed of the executive director of the higher education coordinating board, the director of the office of financial management, (~~and~~) the state treasurer, or their designees, and two citizen members. The committee employs a director, who administers the program.

(2) Operation. The administrative office is located at the following address:

(~~(1603 Cooper Point Road NE)~~)
919 Lakeridge Way S.W.
Olympia, Washington (~~(98504-3450)~~) 98502

The office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday, except legal holidays.

(3) Information. Information concerning the advanced college tuition payment program and contracts for the purchase of tuition units may be obtained at the following address:

(~~(1603 Cooper Point Road)~~)
919 Lakeridge Way S.W.
Olympia, Washington 98502

(4) The staff of the higher education coordinating board shall support the committee.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-010 Purpose. The purpose of this chapter is to ensure that the advanced college tuition payment program complies with the provisions of chapter (~~(42-17)~~) 42.56 RCW and in particular with those sections of that chapter dealing with public records.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-020 Definitions. (1) "Public record" includes any writing containing information relating to the conduct of government or the performance of any governmental or proprietary function prepared, owned, used or retained by any state or local agency regardless of physical form or characteristics.

(2) "Writing" means handwriting, typewriting, printing, photostating, photographing, and every other means of recording any form of communication or representation, including letters, words, pictures, sounds or symbols, combination thereof and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, disks, drums and other documents.

(3) The "committee on advanced college tuition payment" is an agency organized by statute pursuant to chapter 28B.95 RCW. The committee on advanced college tuition payment, also known as the guaranteed education tuition (GET) committee, shall hereafter be referred to as the "committee." Where appropriate, the term "committee" also refers to the staff and employees of the committee.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-030 Description of central and field organization of the committee on advanced college tuition payment. (1) The committee on advanced college tuition payment is a state agency established and organized under the authority of chapter 28B.95 RCW for the purpose of implementing the advanced college tuition payment program ("program") established by the legislature. The administrative office of the program is located at (~~(1603 Cooper Point Road)~~) 919 Lakeridge Way S.W., Olympia, Washington 98502.

(2) The program is operated under the supervision and control of the committee. The committee consists of the executive director of the higher education coordinating board, the director of the office of financial management, (~~and~~) the state treasurer, or their designees and two citizen members. The committee (~~(normally)~~) meets (~~(semiannually)~~), as provided in WAC 14-104-010. The committee employs a director and an administrative staff. The committee takes such actions and promulgates such rules and policies as are necessary to the administration and operation of the program.

(3) The director is responsible to the committee for the operation and administration of the program.

(4) The staff of the higher education coordinating board shall support the committee and the board shall carry out administrative responsibilities otherwise not assigned to the committee.

(4) The staff of the higher education coordinating board shall support the committee and the board shall carry out administrative responsibilities otherwise not assigned to the committee.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-050 Public records available. All public records of the program, as defined in this chapter, are deemed to be available for public inspection and copying pursuant to

these rules, except as otherwise provided by RCW ((42.17-310)) 42.56.210 or other statutes.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-060 Public records officer. The committee's public records shall be in the charge of the public records officer designated by the committee. The person so designated shall be located in the administrative office. The public records officer shall be responsible for the following: Implementation of the committee's rules regarding release of public records, coordinating employees in this regard, and generally ensuring compliance by committee employees with the public records disclosure requirements in chapter ((42.17)) 42.56 RCW.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-070 Office hours. Public records shall be available for inspection and copying during the customary office hours of the committee. For purposes of this chapter, the customary office hours shall be from 8:00 a.m. to noon, and from 1:00 p.m. to 5:00 p.m., Monday through Friday, excluding legal holidays ((and holidays)).

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-080 Requests for public records. In accordance with the requirements of RCW ((42.17.290)) 42.56.100 that agencies prevent unreasonable invasions of privacy, protect public records from damage or disorganization, and prevent excessive interference with essential functions of the agency, public records are only obtainable by members of the public when those members of the public comply with the following procedures:

(1) A request shall be made in writing upon a form prescribed by the committee which shall be available at the committee's administrative office. The form shall be presented to the public records officer or, if the public records officer is not available, to any member of the committee's staff at the committee administrative office during customary office hours. The request shall include the following information:

- (a) The name of the person requesting the record;
- (b) The time of day and calendar date on which the request was made;
- (c) The nature of the request;
- (d) If the matter requested is referenced within the current index maintained by the public records officer, a reference to the requested record as it is described in such current index;
- (e) If the requested matter is not identifiable by reference to the current index, an appropriate description of the record requested.

(2) In all cases in which a member of the public is making a request, it shall be the obligation of the public records officer, or person to whom the request is made, to assist the member of the public in succinctly identifying the public record requested.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-100 Determination regarding exempt records. (1) The committee reserves the right to determine that a public record requested in accordance with the procedures outlined in WAC 14-276-080 is exempt pursuant to the provisions set forth in RCW ((42.17.310)) 42.56.210 or other statute. Such determination may be made in consultation with the public records officer, or an assistant attorney general assigned to the committee.

(2) Pursuant to RCW ((42.17.260)) 42.56.070, the committee reserves the right to delete identifying details when it makes available or publishes any public record when there is reason to believe that disclosure of such details would be an unreasonable invasion of personal privacy or impair a vital governmental interest. Provided, however, That in each case, the justification for the deletion shall be explained fully in writing.

(3) Response to requests for a public record must be made promptly. For the purposes of this section, a prompt response occurs if the person requesting the public record is notified within two business days as to whether his request for a public record will be honored.

(4) All denials of request for public records must be accompanied by a written statement, signed by the public records officer or designee, specifying the reason for the denial, a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the public record withheld.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-110 Review of denials of public records requests. (1) Any person who objects to the denial of a request for a public record may petition for prompt review of such decision by tendering a written request for review. The written request shall specifically refer to the written statement which constituted or accompanied the denial.

(2) The written request by a person demanding prompt review of a decision denying a public record shall be submitted to the chair of the committee or designee.

(3) Within five business days after receiving the written request by a person petitioning for a prompt review of a decision denying a public record, the chair of the committee or designee, shall complete such review.

(4) During the course of the review the chair or designee shall consider the obligations of the committee to comply with the intent of chapter ((42.17)) 42.56 RCW insofar as it requires providing full public access to official records, but shall also consider the exemptions provided in RCW ((42.17.310)) 42.56.210 or other pertinent statutes, and the provisions of the statute which require the committee to protect public records from damage or disorganization, prevent excessive interference with essential functions of the agency, and prevent any unreasonable invasion of personal privacy by deleting identifying details.

AMENDATORY SECTION (Amending WSR 98-23-009, filed 11/5/98, effective 12/6/98)

WAC 14-276-120 Protection of public records.

Requests for public records shall be made at the administrative office of the committee at (~~1603 Cooper Point Road~~) 919 Lakeridge Way S.W., Olympia, Washington 98502. Public records and a facility for their inspection will be provided by the public records officer. Such records shall not be removed from the place designated. Copies of such records may be arranged according to the provisions of WAC 14-276-090.

WSR 05-20-039

EXPEDITED RULES

DEPARTMENT OF REVENUE

[Filed September 29, 2005, 12:36 p.m.]

Title of Rule and Other Identifying Information: WAC 458-20-196 Bad debts, this rule provides information about the tax treatment of bad debts and credit losses under the business and occupation (B&O), public utility, retail sales, and use taxes.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Nathan Schreiner, Department of Revenue, P.O. Box 47453, Olympia, WA 98504-7453, fax (360) 586-5543, e-mail NathanS@dor.wa.gov, AND RECEIVED BY December 5, 2005.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: Part I of ESHB 2314 made sales of "extended warranties" retail sales subject to retail sales tax and the retailing classification of the business and occupation (B&O) tax. Sales of these warranties were previously subject to the service and other activities B&O tax. Several of the examples in WAC 458-20-196 are premised on the previous tax treatment of certain warranties. The rule revision will update the examples to reflect current law.

Reasons Supporting Proposal: Without amendment, the examples in the rule will be misleading.

Statutory Authority for Adoption: RCW 82.32.300 and 82.01.060(2).

Statute Being Implemented: RCW 82.04.4284, 82.08.-037, 82.12.037, and 82.16.050(5) to the extent they apply to bad debts.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Department of Revenue, governmental.

Name of Agency Personnel Responsible for Drafting: Nathan Schreiner, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 570-6136; Implementation: Alan R. Lynn, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 570-6125; and Enforcement: Janis P. Bianchi, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 570-6147.

September 29, 2005

Janis P. Bianchi, Manager

Interpretations and Technical Advice Unit

AMENDATORY SECTION (Amending WSR 05-04-048, filed 1/27/05, effective 2/27/05)

WAC 458-20-196 Bad debts. (1) Introduction.

(a) **New laws effective July 1, 2004.** This rule provides information about the tax treatment of bad debts under the business and occupation (B&O), public utility, retail sales, and use taxes, and reflects legislation enacted in 2003 and 2004 conforming Washington law to provisions of the national Streamlined Sales and Use Tax Agreement. See chapter 168, Laws of 2003 and chapter 153, Laws of 2004. The new laws related to bad debts are effective July 1, 2004.

(b) **Bad debt deduction for accrual basis taxpayers.** Bad debt credits, refunds, and deductions occur when income reported by a taxpayer is not received. Taxpayers who report using the cash method do not report income until it is received. For this reason, bad debts are most relevant to taxpayers reporting income on an accrual basis. However, some transactions must be reported on an accrual basis by all taxpayers, including installment sales and leases. These transactions are eligible for a bad debt credit, refund, or deduction as described in this rule. For information on cash and accrual accounting methods, refer to WAC 458-20-197 (When tax liability arises) and WAC 458-20-199 (Accounting methods). Refer to WAC 458-20-198 (Installment sales, method of reporting) and WAC 458-20-199(3) for information about reporting installment sales.

(c) **Relationship between retailing B&O tax deduction and retail sales tax credit.** Generally, a retail sales tax credit for bad debts is reported as a deduction from the measure of sales tax on the excise tax return. The amount of this deduction, or the measure of a recovery of sales tax that must be reported, is the same as the amount reported as a deduction or recovery under the retailing B&O tax classification.

(d) **Relationship to federal income tax return.** Washington credits, refunds, and deductions for bad debts are based on federal standards for worthlessness under section 166 of the Internal Revenue Code. If a federal income tax return is not required to be filed (for example, where the taxpayer is an exempt entity for federal purposes), the taxpayer is eligible for a bad debt credit, refund, or deduction on the Washington tax return if the taxpayer would otherwise be eligible for the federal bad debt deduction.

(2) Retail sales and use tax.

(a) **General rule.** Under RCW 82.08.037 and 82.12.-037, sellers are entitled to a credit or refund for sales and use taxes previously paid on "bad debts" under section 166 of the Internal Revenue Code, as amended or renumbered as of January 1, 2003. Taxpayers may claim the credit or refund for

the tax reporting period in which the bad debt is written off as uncollectible in the taxpayer's books and records and would be eligible for a bad debt deduction for federal income tax purposes. However, the amount of any credit or refund must be adjusted to exclude amounts attributable to:

- (i) Amounts due on property that remains in the possession of the seller until the full purchase price is paid;
- (ii) Expenses incurred in attempting to collect debt; and
- (iii) The value of repossessed property taken in payment of debt.

(b) **Recoveries.** If a taxpayer takes a credit or refund for sales or use taxes paid on a bad debt and later collects some or all of the debt, the amount of sales or use tax recovered must be repaid in the tax-reporting period during which collection was made. The amount of tax that must be repaid is determined by applying the recovered amount first proportionally to the taxable price of the property and the sales or use tax thereon and secondly to any interest, service charges, and any other charges.

(3) Business and occupation tax.

(a) **General rule.** Under RCW 82.04.4284, taxpayers may deduct from the measure of B&O tax "bad debts" under section 166 of the Internal Revenue Code, as amended or renumbered as of January 1, 2003, on which tax was previously paid. Taxpayers may claim the deduction for the tax reporting period in which the bad debt is written off as uncollectible in the taxpayer's books and records and would be eligible for a bad debt deduction for federal income tax purposes. However, the amount of the deduction must be adjusted to exclude amounts attributable to:

- (i) Amounts due on property that remains in the possession of the seller until the full purchase price is paid;
- (ii) Sales or use taxes payable to a seller;
- (iii) Expenses incurred in attempting to collect debt; and
- (iv) The value of repossessed property taken in payment of debt.

(b) **Recoveries.** Recoveries received by a taxpayer after a bad debt is claimed are applied under the rules described in subsection (2)(b) (~~above~~) of this section if the transaction involved is a retail sale. The amount attributable to "taxable price" is reported under the retailing B&O tax classification. If the recovery of debt is not related to a retail sale, recovered amount is applied proportionally against the components of the debt (e.g., interest and principal remaining on a wholesale sale).

(c) **Extracting and manufacturing classifications.** Bad debt deductions are only allowed under the extracting or manufacturing classifications when the value of products is computed on the basis of gross proceeds of sales.

(4) **Public utility tax.** Under RCW 82.16.050(5), taxpayers may deduct from the measure of public utility tax "bad debts" under section 166 of the Internal Revenue Code, as amended or renumbered as of January 1, 2003, on which tax was previously paid. Taxpayers may claim the deduction for the tax reporting period in which the bad debt is written off as uncollectible in the taxpayer's books and records and would be eligible for a bad debt deduction for federal income tax purposes. No deduction is allowed for collection or other expenses.

(5) **Application of payments - general rule.** The special rules for application of payments received in recovery of previously claimed bad debts described in subsections (2)(b) and (3)(b) (~~above~~) of this section are not used for other payments. Payments received before a bad debt credit, refund, or deduction is claimed should be applied first against interest and then ratably against other charges. Another commercially reasonable method may be used if approved by the department.

(6) Assigned debt and installment sales.

(a) **General rule.** If a person makes a retail sale under an installment sales contract and then legally assigns his or her rights under the contract to another party, the assignee "steps into the shoes" of the person making the sale and may claim a bad debt credit or refund for unpaid retail sales tax to the extent a credit or refund would have been available to the original seller and to the extent that the assignee actually incurs a loss. The seller's B&O tax deduction for bad debt may not be claimed by an assignee. A retail sales tax bad debt credit or refund for unpaid sales tax is available only to the person who makes the retail sale or an assignee under the contract. For example, a bank that loans money to the purchaser of a vehicle may not claim a retail sales tax bad debt credit or refund. The bank did not sell the vehicle and is not an assignee of the dealer who made the retail sale.

(b) **Discounts.** A person who makes a retail sale on credit and then assigns the sales contract in exchange for less than the face value of the contract may not claim a bad debt credit, refund, or deduction for the difference between the face value and the amount received. The discount is a nondeductible cost of doing business, not a bad debt. An assignee of a retail sales contract that pays less than face value for the contract is not required to reduce the amount of a retail sales tax bad debt credit or refund in proportion to the amount of the discount. The assignee may take a credit or refund for the amount that would have been available to the original seller if the original seller had retained the contract and received the payments made by the buyer.

(c) **Recourse financing.** An assignee who receives payment on a bad debt from the assignor must reduce the sales tax credit in proportion to the payment. The assignor may claim a sales tax credit and retailing B&O tax deduction in proportion to the payment if obligated to make the payment and otherwise qualified under this rule.

(d) **Documentation.** All persons claiming a bad debt credit for installment contracts must retain appropriate documentation, including documentation establishing:

- (i) The amount of the original sale by the seller, and component amounts necessary to determine that amount, such as credits for trade-ins, down payments, and individual amounts charged for different products;
- (ii) The buyer's equity in any trade-in property;
- (iii) The contract principal owed at the time of repossession, if any; and
- (iv) The deductibility of the debt as worthless for federal income tax purposes.

(7) **Reserve method.** Ordinarily, taxpayers must report bad debt refunds, credits or deductions for specifically identified transactions. However, taxpayers who are allowed by the Internal Revenue Service to use a reserve method of

reporting bad debts for federal income tax purposes, or who secure permission from the department to do so, may deduct a reasonable addition to a reserve for bad debts. What constitutes a reasonable addition to a reserve for bad debts must be determined in light of the facts and will vary between classes of business and with conditions of business prosperity. An addition to a reserve allowed as a deduction by the Internal Revenue Service for federal income tax purposes, in the absence of evidence to the contrary, will be presumed reasonable. When the reserve method is employed, an adjustment to the amount of loss deducted must be made annually to make the total loss claimed for the tax year coincide with the amount actually sustained.

(8) **Statute of limitations for claiming bad debts.** No credit, refund, or deduction, as applicable, may be claimed for debt that became eligible for a bad debt deduction for federal income tax purposes more than four years before the beginning of the calendar year in which the credit, refund, or deduction is claimed.

(9) **Examples.** The following examples identify a number of facts and then state a conclusion. These examples should be used only as a general guide. The tax results of other situations must be determined after a review of all of the facts and circumstances.

In all cases, an eight percent combined state and local sales tax rate is assumed. Figures are rounded to the nearest dollar. Payments are applied first against interest and then ratably against the taxable price, sales tax, and other charges except when the special rules for subsequent recoveries on a bad debt apply (see subsections (2) and (3) of this ~~((rule))~~ section). It is assumed that the income from all retail sales described has been properly reported under the retailing B&O tax classification and that all interest or service fees described have been accrued and reported under the service and other activities B&O tax classification.

(a) Seller makes a retail sale of goods with a selling price of \$500 and pays \$40 in sales tax to the department. No payment is received by Seller at the time of sale. One and a half years later, no payment has been received by Seller, and the balance with interest is \$627. Seller is entitled to claim a bad debt deduction on the federal income tax return. Seller is entitled to claim a bad debt sales tax credit or refund in the amount of \$40, a B&O tax deduction of \$500 under the retailing B&O tax classification, and a B&O tax deduction of \$87 under the service and other activities B&O tax classification.

(b) The facts are the same as in (a) of this subsection ~~((9)(a) above))~~, except that six months after the credit and deduction are claimed, a \$50 payment is received on the debt. Recoveries received on a retail sale after a credit and deduction have already been claimed must be applied first proportionally to the taxable price and sales tax thereon in order to determine the amount of tax that must be repaid. Therefore, Seller must report \$4, or $50 \times (\$40/\$540)$, of sales tax on the current excise tax return and \$46, or $50 \times (\$500/\$540)$ under the retailing B&O tax classification. Additional recoveries should be applied in the same manner until the original \$40 credit is reduced to zero.

(c) Seller makes a retail sale of goods on credit for \$500 and pays \$40 in sales tax to the department. No payment is received at the time of sale. Over the following year, regular

payments are received and the debt is reduced to \$345, exclusive of any interest or service charges. The \$345 represents sales tax due to Seller in the amount of \$26, or $345 \times (\$40/\$540)$, and \$319 remaining of the original purchase price, or $345 \times (\$500/\$540)$. Payments cease. Six months later the balance with interest and service fees is \$413. Seller is entitled to claim a bad debt deduction on the federal income tax return. Seller is entitled to claim a sales tax refund or credit on the current excise tax return of \$26, a deduction under the retailing B&O tax classification of \$319, and a deduction under the service and other activities B&O tax classification of \$68.

(d) The facts are the same as in (c) of this subsection ~~((9)(c) above))~~, except that before Seller charges off the debt, Seller repossesses the goods. At that time, the goods have a fair market value of \$250. No credit is allowed for repossessed property, so the value of the collateral must be applied against the outstanding balance. After the value of the collateral is applied, Seller has a remaining balance of \$163, or $413 - \$250$. The allocation rules for recoveries do not apply because a bad debt credit or refund has not yet been taken. The value is applied first against the \$68, or $413 - \$345$, of interest, so the \$163 remaining is attributable entirely to taxable price and sales tax. Any costs Seller may incur related to locating, repossessing, storing, or selling the goods do not offset the value of the collateral because no credit is allowed for collection costs. Seller is entitled to a sales tax refund or credit in the amount of \$12, or $163 \times (\$40/\$540)$ and deduction of \$151, or $163 \times (\$500/\$540)$ under the retailing B&O tax classification. If Seller later sells the repossessed goods, Seller must pay B&O tax and collect retail sales tax as applicable. If the sales price of the repossessed goods is different from the fair market value previously reported and the statute of limitations applicable to the original transaction has not expired, Seller must report the difference between the selling price and the claimed fair market value as an additional bad debt credit or deduction or report it as an additional recovery, as appropriate.

(e) Seller sells a car at retail for \$1000 ~~((Seller's extended service warranty for \$200;))~~ and charges the buyer an additional \$50 for license and registration fees. ~~((The amount received for the warranty is subject to service and other activities B&O tax. Refer to WAC 458-20-257 for information about the tax treatment of warranties.))~~ Seller accepts trade-in property with a value of \$500 in which the buyer has \$300 of equity. (The value of trade-in property of like kind is excluded from the selling price for purposes of the retail sales tax. Refer to WAC 458-20-247 for further information.) Seller properly bills the buyer for \$40 of sales tax, for a total of ~~(((\$1290))~~ \$1090 owed to Seller by the buyer. Seller pays the department the \$40 in sales tax. No payment other than the trade-in is received by Seller at the time of sale. Eight months later, Seller has not received any payment. Seller is entitled to claim a bad debt deduction on the federal income tax return. The equity in the trade-in is equivalent to a payment received at the time of purchase, reducing the balance remaining on the initial sale to ~~(((\$990, or \$1290))~~ \$790, or \$1090 - \$300. Seller is entitled to claim a sales tax credit or refund of ~~(((\$31, or \$990 \times (\\$40/\\$1290))~~ \$29, or $790 \times (\$40/\$1090)$ of sales tax, and a deduction of

~~(((\$767, or \$990 x (\$1000/\$1290))) \$725, or \$790 x (\$1000/\$1090) under the retailing B&O tax classification((~~-and a deduction of \$153, or \$990 x (\$200/\$1290) under the service and other activities B&O tax classification~~)), exclusive of any deduction for accrued interest.~~

(f) Seller sells a car at retail for \$1000, ~~((Seller's extended warranty for \$200;))~~ and charges the buyer an additional \$50 for license and registration fees. ~~((The amount received for the warranty is subject to service and other activities B&O tax. Refer to WAC 458-20-257 for information about the tax treatment of warranties.))~~ Seller properly bills the buyer for \$80 of sales tax and remits it to the department. No money is received from the buyer at the time of sale. Eight months later Seller is entitled to claim a bad debt deduction on the federal income tax return. Seller claims an \$80 sales tax credit, a \$1000 retailing B&O tax deduction, ~~((a \$200 deduction under the service and other activities B&O tax classification;))~~ and an additional amount under the service and other activities classification for accrued interest. Six months after that, Seller receives a \$200 payment from the buyer. Recoveries must be allocated first to taxable price (the measure of the sales tax), and secondly to other charges. B&O tax consequences follow the same rules. Accordingly, Seller must report \$15, or \$200 x (\$80/\$1080) of sales tax and \$185, or \$200 x (\$1000/\$1080) of income under the retailing B&O tax classification. Additional recoveries should be applied in the same manner until the original \$80 sales tax credit is reduced to zero.

(g) Seller sells a car at retail for \$1000, ~~((Seller's extended warranty for \$200;))~~ and charges the buyer an additional \$50 for license and registration fees. Seller accepts trade-in property with a value of \$500 in which the buyer has \$300 of equity. Seller properly bills the buyer for \$40 of sales tax for a total of ~~(((\$1290)) \$1090) owed to Seller by the buyer. No payment other than the trade-in is received by Seller at the time of sale. Eight months later, no payment has been received by Seller. Seller is entitled to claim a bad debt deduction on the federal income tax return. The equity in the trade-in is equivalent to a payment received at the time of purchase, reducing the balance remaining on the initial sale to ~~(((\$990, or \$1290)) \$790, or \$1090) - \$300. Seller is entitled to claim a sales tax credit or refund of ~~(((\$31, or \$990 x (\$40/\$1290))) \$29, or \$790 x (\$40/\$1090) of sales tax, and a deduction of ~~(((\$767, or \$990 x (\$1000/\$1290))) \$725, or \$790 x (\$1000/\$1090) under the retailing B&O tax classification, ~~((and a deduction of \$153, or \$990 x (\$200/\$1290) under the service and other activities B&O tax classification;))~~ exclusive of any deduction for accrued interest. Six months after that, Seller receives a \$200 payment from the buyer. Recoveries must be allocated first proportionally to the taxable price (the measure of the sales tax) and sales tax thereon, and secondly to other charges. B&O tax consequences follow the same rules. Accordingly, Seller must report \$15, or \$200 x (\$40/\$540) in sales tax, and \$185, or \$200 x (\$500/\$540) under the retailing B&O tax classification. Additional recoveries should be applied in the same manner until the original ~~(((\$31)) \$29) sales tax credit is reduced to zero.~~~~~~~~~~

(h) The facts are the same as in (e) of this subsection ~~((~~(e) above~~))~~, except that immediately after the sale, Seller

assigns the contract to a finance company without recourse, receiving face value for the contract. The finance company may claim the retail sales tax credit or refund of ~~(((\$31)) \$29). The finance company may not claim any deductions for Seller's B&O tax liability. No bad debt deduction or credit is available to Seller.~~

(i) The facts are the same as in (h) of this subsection ~~((~~(h) above~~))~~, except that the Seller receives less than face value for the contract. The result is the same as in (h) of this subsection ~~((~~(h) above~~))~~ for both parties. The finance company may claim a ~~(((\$31)) \$29) retail sales tax bad debt credit or refund, but may not claim a B&O bad debt deduction for Seller's B&O tax liability. No bad debt deduction or credit is available to Seller.~~

WSR 05-20-056

EXPEDITED RULES

DEPARTMENT OF REVENUE

[Filed October 3, 2005, 11:00 a.m.]

Title of Rule and Other Identifying Information: Amenity section WAC 458-30-590 Rate of inflation—Publication—Interest rate—Calculation.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Kim M. Qually, Department of Revenue, P.O. Box 47453, Olympia, WA 98504-7453, fax (360) 586-5543, e-mail kimq@dor.wa.gov, AND RECEIVED BY December 5, 2005.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The purpose of this rule is to provide information about the rate of inflation that is used by county officials to calculate interest on deferred special benefit assessments when farm and agricultural or timber land is removed or withdrawn from classification under chapter 84.34 RCW, the open space program.

Special benefit assessments for certain local improvements to farm and agricultural or timber land classified under chapter 84.34 RCW may be deferred by the land owner. If a land owner has chosen to defer these assessments, when the land is subsequently removed or withdrawn from classification the deferred special benefit assessments become due and payable with interest. WAC 458-30-590 provides the rate of inflation used in calculating the interest that is added to the deferred amount of special benefit assessments.

Reasons Supporting Proposal: RCW 84.34.310(6) authorizes the department to determine the rate of inflation and to publish this rate no later than January 1 each year for use in that assessment year.

Statutory Authority for Adoption: RCW 84.34.360.

Statute Being Implemented: RCW 84.34.310.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Department of Revenue, governmental.

Name of Agency Personnel Responsible for Drafting: Kim M. Qually, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 570-6113; Implementation and Enforcement: Peri Maxey, 1025 Union Avenue S.E., Suite #200, Olympia, WA, (360) 570-5860.

October 3, 2005

Alan R. Lynn

Rules Coordinator

AMENDATORY SECTION (Amending WSR 05-01-052, filed 12/7/04, effective 1/1/05)

WAC 458-30-590 Rate of inflation—Publication—Interest rate—Calculation. (1) **Introduction.** This section sets forth the rates of inflation discussed in WAC 458-30-550. It also explains the department of revenue's obligation to annually publish a rate of inflation and the manner in which this rate is determined.

(2) **General duty of department—Basis for inflation rate.** Each year the department determines and publishes a rule establishing an annual rate of inflation. This rate of inflation is used in computing the interest that is assessed when farm and agricultural or timber land, which are exempt from special benefit assessments, is withdrawn or removed from current use classification.

(a) The rate of inflation is based upon the implicit price deflator for personal consumption expenditures calculated by the United States Department of Commerce. This rate is used to calculate the rate of interest collected on exempt special benefit assessments.

(b) The rate is published by December 31st of each year and applies to all withdrawals or removals from farm and agricultural or timber land classification that occur the following year.

(3) **Assessment of rate of interest.** An owner of classified farm and agricultural or timber land is liable for interest on the exempt special benefit assessment. Interest accrues from the date the local improvement district is created until the land is withdrawn or removed from classification. Interest accrues and is assessed in accordance with WAC 458-30-550.

(a) Interest is assessed only for the time (years and months) the land remains classified under RCW 84.34.020 (2) or (3).

(b) If the classified land is exempt from the special benefit assessment for more than one year, the annual inflation rates are used to calculate an average rate of interest. This average is determined by adding the inflation rate for each year the classified land was exempt from the special benefit assessment after the local improvement district was created. The sum of the inflation rates is then divided by the number of years involved to determine the applicable rate of interest.

(c) Example. A local improvement district for a domestic water supply system was created in January 1990 and the owner used the statutory exemption provided in RCW

84.34.320. On July 1, 1997, the land was removed from the farm and agricultural classification. An average interest rate was calculated using the inflation rates for 1990 through 1997. The owner was then notified of the amount of previously exempt special benefit assessment, plus the average interest rate.

(4) **Rates of inflation.** The rates of inflation used to calculate the interest as required by WAC 458-30-550 are as follows:

YEAR	PERCENT	YEAR	PERCENT
1976	5.6	1977	6.5
1978	7.6	1979	11.3
1980	13.5	1981	10.3
1982	6.2	1983	3.2
1984	4.3	1985	3.5
1986	1.9	1987	3.7
1988	4.1	1989	4.8
1990	5.4	1991	4.2
1992	3.3	1993	2.7
1994	2.2	1995	2.3
1996	2.2	1997	2.1
1998	0.85	1999	1.42
2000	2.61	2001	1.89
2002	1.16	2003	1.84
2004	2.39	<u>2005</u>	<u>2.54</u>

WSR 05-20-104

EXPEDITED RULES

DEPARTMENT OF HEALTH

(Registered Counselors and Hypnotherapists Programs)

[Filed October 5, 2005, 10:09 a.m.]

Title of Rule and Other Identifying Information: Amending WAC 246-810-010 Definitions, 246-810-031 Required disclosure information; 246-810-062 Counselor associations or societies and 246-810-990 Counselors fees and renewal cycle; and repealing WAC 246-810-070 Cooperation with investigation, 246-810-110 Definitions, 246-810-120 Qualifications not met—Appeal, 246-810-130 Expired credential, 246-810-140 Temporary retirement, 246-810-310 Definitions, 246-810-334 Approved supervisor—Qualifications, 246-810-345 Examination appeal procedures, 246-810-348 Certification of persons credentialed out-of-state, 246-810-510 Definitions, 246-810-534 Approved supervisor—Qualifications, 246-810-545 Examination appeal procedures, 246-810-548 Certification of persons credentialed out-of-state, 246-810-710 Definitions, 246-810-734 Approved supervisor—Qualifications, 246-810-745 Examination appeal procedures, and 246-810-748 Certification of persons credentialed out-of-state.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL

ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Tracy Hansen, Program Manager, Department of Health, Registered Counselors and Hypnotherapists Programs, 310 Israel Road S.E., Tumwater, WA 98502, AND RECEIVED BY December 6, 2005.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The 2001 legislature passed a bill effective July 22, 2001, as HB 1761 (chapter 251, Laws of 2001) mandating the Department of Health to license marriage and family therapists, mental health counselors, and social workers. At the time licensure of the professions became effective, certification was repealed. The proposal amends and repeals sections within chapter 246-810 WAC. Specifically, the proposal:

Amends WAC 246-810-010, 246-810-031, 246-810-062, and 246-810-990 by deleting all references to "certified" or "certification," to ensure the rules are consistent with the statute.

Repeals sections related to certified counselors general requirements (WAC 246-810-120, 246-810-130 and 246-810-140), definitions (WAC 246-810-110, 246-810-310, 246-810-510, and 246-810-710), approved supervisor - qualifications (WAC 246-810-334, 246-810-534, and 246-810-734), examination appeal procedures (WAC 246-810-345, 246-810-545, and 246-810-745), certification of persons credentialed out-of-state for certified marriage and family therapists (WAC 246-810-348), certified mental health counselors (WAC 246-810-548) and certified social workers (WAC 246-810-748). These sections have been replaced by licensure within chapter 246-809 WAC, and for this reason are no longer necessary.

Repeals obsolete rules relating to a counselor's cooperation with an investigation (WAC 246-810-070). This section duplicates the existing statute of RCW 18.130.095.

Reasons Supporting Proposal: Other rules of the agency govern licensed counselors making these rules redundant and obsolete. The proposal ensures the rules are up to date, and easier to use for those who must comply with them.

Statutory Authority for Adoption: RCW 18.19.050.

Statute Being Implemented: Chapter 251, Laws of 2001.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Department of Health, Registered Counselors and Hypnotherapists Programs, Tracy Hansen, Program Manager, governmental.

Name of Agency Personnel Responsible for Drafting, Implementation and Enforcement: Tracy Hansen, Program Manager, 310 Israel Road S.E., Tumwater, WA 98502, (360) 236-4915.

September 30, 2005

M. C. Selecky
Secretary

AMENDATORY SECTION (Amending WSR 97-17-113, filed 8/20/97, effective 9/20/97)

WAC 246-810-010 Definitions. The following terms are defined within the meaning of this chapter.

(1) "Counselor" means and includes any registered counselor or registered hypnotherapist(~~(, certified marriage and family therapist, certified mental health counselor, or certified social worker)~~) regulated under chapter 18.19 RCW.

(2) (~~"Certified counselor" means a certified marriage and family therapist, certified mental health counselor, or certified social worker regulated pursuant to chapter 18.19 RCW.~~)

(~~3~~) "Department" means the Washington state department of health(~~(, whose address is:~~

~~Department of Health
Health Professions Quality Assurance Division
P.O. Box 47869
Olympia, Washington 98504 7869).~~

(~~4~~) (~~3~~) "Fee" as referred to in RCW 18.19.030 means compensation received by the counselor for counseling services provided, regardless of the source.

(~~5~~) (~~4~~) "Hospital" means any health care institution licensed (~~(according to)~~) under chapter 70.41 RCW.

(~~6~~) (~~5~~) "Nursing home" means any health care institution (~~(which comes)~~) licensed under chapter 18.51 RCW.

(~~7~~) "~~Similarly regulated~~" as referred to in RCW 18.19.040(~~1~~) means individuals who are currently registered, certified, or licensed under other laws of this state wherein disciplinary standards defining acts of unprofessional conduct apply to each individual under the regulation.

(~~8~~) (~~6~~) "Unprofessional conduct" as used in this chapter (~~(shall)~~) means the conduct described in RCW 18.130.180.

AMENDATORY SECTION (Amending WSR 97-17-113, filed 8/20/97, effective 9/20/97)

WAC 246-810-031 Required disclosure information.

(1) The counselor must provide the following information (~~(shall be provided)~~) to each counseling client:

(a) Name of firm, agency, business, or counselor's practice.

(b) Counselor's business address and telephone number.

(c) Washington state registration (~~(or certification)~~) number.

(d) The counselor's name and type of counseling they provide.

(e) The methods or techniques the counselor uses.

(f) The counselor's education, training, and experience.

(g) The course of treatment where known.

(h) Billing information, including:

(i) Client's cost per each counseling session;

(ii) Billing practices, including any advance payments and refunds.

(~~(+)~~) (~~2~~) Disclosure statement. The counselor must provide a disclosure statement to each client. The following language must appear on every client's disclosure statement:

"Counselors practicing counseling for a fee must be registered (~~(or certified)~~) with the department of health for the protection of the public health and safety. Registration of an

individual with the department does not include a recognition of any practice standards, nor necessarily implies the effectiveness of any treatment." In addition to the disclosure statement, the counselor must:

~~((j) Clients are to be informed of)~~ (a) Inform clients about the purpose of the Counselor Credentialing Act, chapter 18.19 RCW. The purpose of the law regulating counselors is: ~~((A))~~ (i) To provide protection for public health and safety; and ~~((B))~~ (ii) to empower the citizens of the state of Washington by providing a complaint process against those counselors who would commit acts of unprofessional conduct.

~~((k) Clients are to be informed that they as individuals)~~ (b) Inform clients they have the right to choose counselors who best suit their needs and purposes. (This subsection (is) does not (intended to) provide new rights (by superseding those adopted by previous statutes) or supersede existing law.)

~~((l) Clients are to be informed)~~ (c) Inform clients of the (extent) limits of confidentiality ((provided by)) under RCW 18.19.180 ((1) through (6)).

~~((m) Clients are to be provided)~~ (d) Provide clients with a list of or copy of the acts of unprofessional conduct in RCW 18.130.180 ((with)) and the name, address, and contact telephone within the department of health.

~~((2) Signatures are required of both the counselor providing the disclosure information and the client following)~~ (3) Upon providing the required disclosure information to the client, the counselor and client must sign and date a statement that:

(a) The counselor has provided the client ((had been provided)) with a copy of the required disclosure information; and

(b) The client has read and understands the information ((provided)). The date of signature by each party is to be included at the time of signing.

~~((3))~~ (4) The department of health publishes ((a)) an informational brochure ((for the education)) to educate and ((assistance of)) assist the public in understanding counselor responsibilities and client rights and responsibilities. The ((department brochure)) counselor may ((be photocopied)) photocopy and ((provided)) provide the brochure to each client in conjunction with the disclosure information required in this section. The counselor may not rely solely on the brochure published by the department ((is insufficient, by itself,)) to meet the requirements of this section.

AMENDATORY SECTION (Amending WSR 97-17-113, filed 8/20/97, effective 9/20/97)

WAC 246-810-062 Counselor associations or societies. The president or chief executive officer of any counselor association or society within this state shall report to the department when the association or society determines that a registered ~~((or certified))~~ counselor has committed unprofessional conduct or that a counselor may not be able to practice counseling with reasonable skill and safety to clients as the result of any mental or physical condition. The report required by ~~((this section shall))~~ must be made ~~((without regard to))~~ regardless of whether the counselor appeals,

accepts, or acts upon the association or society's determination ~~((made by the association or society)).~~ The report must include notification of appeal ((shall be included)). Reports ((are to be made in accordance with)) must meet the requirements of WAC 246-810-060.

AMENDATORY SECTION (Amending WSR 05-12-012, filed 5/20/05, effective 7/1/05)

WAC 246-810-990 Counselors fees and renewal cycle. (1) ~~((Certificates and))~~ Under chapter 246-12 WAC, Part 2, a counselor must renew his or her registration((s must be renewed)) every year on the practitioner's birthday ((as provided in chapter 246-12 WAC, Part 2)). The secretary may require payment of renewal fees less than those established in this section if the current level of fees is likely to result in a surplus of funds. Surplus funds are those in excess of the amount necessary to pay for the costs of administering the program and to maintain a reasonable reserve. Notice of any adjustment in the required payment will be provided to practitioners. The adjustment in the required payment shall remain in place for the duration of a renewal cycle to assure practitioners an equal benefit from the adjustment.

Title	Fee
(2) The following nonrefundable fees will be charged for registered counselor:	
Application and registration	\$ 40.00
Renewal	37.00
Late renewal penalty	37.00
Expired registration reissuance	37.00
Duplicate registration	15.00
Certification of registration	15.00
(3) The following nonrefundable fees will be charged for registered hypnotherapist:	
Application and registration	95.00
Renewal	130.00
Late renewal penalty	65.00
Expired registration reissuance	65.00
Duplicate registration	15.00
Certification of registration	15.00
((4)) The following nonrefundable fees will be charged for certified marriage and family therapist:	
Application	50.00
Initial certification	25.00
Examination administration	25.00
Renewal	83.00
Late renewal penalty	50.00
Expired certification reissuance	50.00
Duplicate certification	10.00
Certification of certificate	10.00
Wall certificate	10.00

Title	Fee	WAC 246-810-710	Definitions.
(5) The following nonrefundable fees will be charged for certified mental health counselor:		WAC 246-810-734	Approved supervisor—Qualifications.
Application	25.00	WAC 246-810-745	Examination appeal procedures.
Initial certification	25.00		
Renewal	29.00	WAC 246-810-748	Certification of persons credentialed out-of-state.
Late renewal penalty	29.00		
Expired certification reissuance	29.00		
Duplicate certification	10.00		
Certification of certificate	10.00		
Wall certificate	10.00		
(6) The following nonrefundable fees will be charged for certified social worker:			
Application	25.00		
Initial certification	25.00		
Renewal	42.00		
Late renewal penalty	42.00		
Expired certification reissuance	42.00		
Duplicate certification	10.00		
Certification of certificate	10.00		
Wall certificate	10.00))		

REPEALER

The following sections of the Washington Administrative Code are repealed:

WAC 246-810-070	Cooperation with investigation.
WAC 246-810-110	Definitions.
WAC 246-810-120	Qualifications not met—Appeal.
WAC 246-810-130	Expired credential.
WAC 246-810-140	Temporary retirement.
WAC 246-810-310	Definitions.
WAC 246-810-334	Approved supervisor—Qualifications.
WAC 246-810-345	Examination appeal procedures.
WAC 246-810-348	Certification of persons credentialed out-of-state.
WAC 246-810-510	Definitions.
WAC 246-810-534	Approved supervisor—Qualifications.
WAC 246-810-545	Examination appeal procedures.
WAC 246-810-548	Certification of persons credentialed out-of-state.

