

**WSR 21-22-032**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF REVENUE**

[Filed October 26, 2021, 10:49 a.m.]

Subject of Possible Rule Making: WAC 458-20-19402 Single factor receipts apportionment—Generally (Rule 19402).

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 82.32.300, 82.01.060(2), 82.04.067, 82.04.460, and 82.04.462.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Since amending Rule 19402 in 2015 to recognize section 305 of SSB 6333 (chapter 97, Laws of 2014), the department has continued to receive public comments requesting additional guidance on Part 3 - How to Attribute Receipts. Most comments are with regard to subsection (303)(c), on services relating to the customer's business activities. The department is considering updating this rule to clarify subsection (303)(c) specifically, and possibly other parts of the rule based on any comments received.

Process for Developing New Rule: All stakeholders interested in this rule making may contact the individual listed below. The public may participate by providing written comments throughout this rule making or by 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 Murphy, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1577, email patrickm@dor.wa.gov, website dor.wa.gov.

Additional comments: A draft of the rule will be posted to dor.wa.gov one month prior to the public meeting. Written comments may be submitted by mail or email and should be directed to Patrick Murphy using one of the contact methods above. Written and oral comments will be accepted at the public meeting on January 19, 2022, at 1:00 p.m., at Conference Room 114, 6400 Linderson Way S.W., Tumwater, WA 98501. Contact Keith Dacus at KeithD@dor.wa.gov if you are interested in attending the meeting virtually.

October 26, 2021  
Atif Aziz  
Rules Coordinator