

WSR 24-03-078
PREPROPOSAL STATEMENT OF INQUIRY
DEPARTMENT OF REVENUE

[Filed January 16, 2024, 11:13 a.m.]

Subject of Possible Rule Making: WAC 458-20-252 Hazardous substance tax.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 82.01.060(2), 82.32.300, and 82.21.030.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: SSB [ESSB] 5993 (2019) added a new volumetric per barrel rate for petroleum products subject to the hazardous substance tax. The purpose of this rule-making effort is to add a definition for the word barrel in RCW 82.21.030 (1)(b), account for volumetric changes caused by temperature and pressure, and other changes to enhance readability of the rule.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: The Washington department of licensing administers the separate fuel tax. The definitions of "billed gallons," "gross gallons," and "net gallons" will coincide with the fuel tax definitions in WAC 308-77-005.

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 hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Darius Massoudi, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1572, fax 360-534-1606, TTY 800-833-6384, email DariusM@dor.wa.gov, website dor.wa.gov.

Additional comments: Written comments may be submitted by mail or email and should be directed to Darius Massoudi using one of the contact methods above. Written and oral comments will be accepted at the public meeting on February 21, 2024, at 9:00 a.m., telephonic/internet meeting only; contact Cathy Holder at CathyH@dor.wa.gov for dial-in/login information.

January 16, 2024
Atif Aziz
Rules Coordinator