WSR 26-16-053
AGENDA
DEPARTMENT OF REVENUE
[Filed July 30, 2026, 7:29 p.m.]

Semi-Annual Rule-Making Agenda
July 31, 2026 – January 30, 2027

Following 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 anticipates working on over 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 working on 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 or CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-14-127 Reconvened boards—Authority	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates and to recognize 2022 legislation
WAC 458-16-XXX Heavy equipment rental property tax—Exemption	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2020 legislation
WAC 458-16-080 Improvements to single family dwellings—Definitions—Exemption—Limitation—Appeal rights	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2020, 2023, 2024, 2025 legislation
WAC 458-16-210 Nonprofit organizations, associations, or corporations organized and conducted for nonsectarian purposes	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates and to recognize 2025 legislation
WAC 458-16-266 Homeownership development	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2018, 2019, 2024, 2026 legislation
WAC 458-16-280 Art, scientific, and historical collections	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-16-282 Musical, dance, artistic, dramatic and literary associations	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-19-XXX Updates local excise and PT tax requirements	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-19-085 Refunds—Procedures—Applicable limits	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates and to recognize 2017 legislation

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102 or CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-19-550 State levy—Apportionment between cities	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2017 legislation
WAC 458-20-XXX Luxury tax on vehicles and recreational vessels	Darius Massoudi	Anticipate CR-101 in 3rd quarter of 2026	Anticipate CR-102 in 4th quarter of 2026	Anticipate adoption in 4th quarter of 2026	Recognize 2025, 2026 legislation
WAC 458-20-XXX Allowable incidental investment deductions	Jason Andre	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2025 legislation
WAC 458-20-XXX Heavy equipment rental tax	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2020 legislation
WAC 458-20-128 Real estate brokers and salesmen	Tina Liu	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2025 legislation
WAC 458-20-141 Duplicating activities and mailing bureaus	Darius Massoudi	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-20-163 Insurance companies, including surety companies, fraternal benefit societies, fraternal fire insurance associations, beneficiary corporations or societies and Washington state health insurance pool	Patrick Matutina	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
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 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-20-17802 Collection of use tax by county auditors and department of licensing—Measure of tax	Ken Torgerson	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-20-193 Interstate sales of tangible personal property	Darius Massoudi	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-20-218 Advertising agencies	Matt Largent	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2025, 2026 legislation

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WAC 458-20-221 Collection of use tax by retailers and selling agents	Darius Massoudi	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-20-224 Service and other business activities	Tina Liu	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2025 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 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2019 legislation
WAC 458-20-241 Radio and television broadcasting	Patrick Matutina	Anticipate CR-101 in 3rd quarter of 2026	Anticipate CR-102 in 3rd quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2025 legislation
WAC 458-20-262 Retail sales and use tax exemptions for agricultural employee housing	Jason Andre	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2021 legislation
WAC 458-20-263 Exemptions from retail sales and use taxes for qualifying electric generating systems using renewable energy sources	Sharon Hester	Anticipate CR-101 in 3rd quarter of 2026	Anticipate CR-102 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	General updates and to recognize 2019 legislation
WAC 458-20-274 Staffing services	Tom Wu	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates and to recognize 2025 legislation
WAC 458-20-27902 New exemptions on clean alternative fuel commercial vehicles	Leslie Mullin	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2019 legislation
WAC 458-20-290 Workforce education investment surcharge—Select advanced computing businesses	Patrick Matutina	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates and to recognize 2025 legislation
WAC 458-20-300 Capital gains excise tax—Overview and administration	Michael Hwang	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2025, 2026 legislation
WAC 458-20-301 Capital gains excise tax—Definitions, deductions, exemptions and allocation of gains and losses	Michael Hwang	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2025, 2026 legislation
WAC 458-20-306 Payment card processing	Darius Massoudi	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates and to recognize 2025 legislation
WAC 458-28-040 Branch locations, divisions of income	Melinda Mandell	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2025 legislation

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WAC 458-29A-200 Leasehold excise tax—Taxable rent and contract rent	Michael Hwang	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-30-300 Additional tax—Withdrawal or removal from classification	Tiffany Do	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate CR-105 in 1st quarter of 2027	Recognize 2024 legislation
WAC 458-30-700 Designated forest land—Removal—Change in status—Compensating tax	Tiffany Do	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2024 legislation
WAC 458-61A-XXX Sales of qualified space in an affordable housing development	Michael Hwang	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2025 legislation
WAC 458-61A-201 Real estate excise tax—Gifts	Darius Massoudi	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-61A-204 Tenants in common and joint tenants	Eric Reutter	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-61A-212 Transfers where gain is not recognized under the Internal Revenue Code	Jason Andre	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	General updates
WAC 458-61A-220 REET: Sales of self-help housing to a low-income household	Michael Hwang	Anticipate CR-101 in 4th quarter of 2026	Anticipate CR-102 in 1st quarter of 2027	Anticipate adoption in 1st quarter of 2027	Recognize 2019 legislation

Expedited Rules

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102 or CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-16-110 Initial application and renewal declaration	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-16-165 Conditions under which nonprofit organizations, associations, or corporations may obtain a property tax exemption	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-16-180 Public burying grounds or cemeteries	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-16-266 Homeownership development	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation

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WAC 458-16-300 Public meeting hall—Public meeting place—Community meeting hall	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-16-310 Community celebration facilities	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-16-320 Emergency or transitional housing	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-16A-100 Senior citizen, persons with disabilities, and veterans disabilities exemption—Definitions	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-16A-120 Senior citizen, persons with disabilities, and veterans with disabilities exemption—Determining combined disposable income	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-16A-130 Senior citizen, persons with disabilities, and veterans with disabilities exemption—Qualifications for exemption	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-18-010 Deferral of special assessments and property taxes—Definitions	Leslie Mullins	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-19-045 Levy limit—Removal of limit (lid lift)	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-19-055 Levy limit—Proration of earmarked funds	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-19-070 Five dollars and ninety cents statutory aggregate dollar rate limit calculation	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-19-075 Constitutional one percent limit calculation	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102 or CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-19-090 Fire protection district formation—Cities and towns—Highest lawful levy	Leslie Mullin	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-20-118 Sale or rental of real estate, license to use real estate	Karen Bassi	N/A	CR-105 filed: 7/21/2026 WSR 26-15-125	Anticipate adoption in 3rd quarter of 2026	Recognize 2025 legislation
WAC 458-20-146 National and state banks, mutual savings banks, savings and loan associations and other financial institutions	Sam McMahan	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-20-182 Warehouse and other storage businesses	Karen Bassi	N/A	CR-105 filed: 7/21/2026 WSR 26-15-125	Anticipate adoption in 3rd quarter of 2026	Recognize 2025 legislation
WAC 458-20-240 Manufacturer's new employee tax credits —Applications filed after June 30, 2010	Ken Torgerson	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2025 legislation
WAC 458-20-252 Hazardous substance tax	Darius Massoudi	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2025 legislation
WAC 458-20-272 Tire fee—Studded tire fee—Core deposits or credits	Adam Halliday	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2025 legislation
WAC 458-20-282 Marketplace tax collection and reporting	Adam Halliday	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2025 legislation
WAC 458-57-105 Medical substances, devices, and supplies for humans—Drugs prescribed for human use—Medically prescribed oxygen—Prosthetic devices—Mobility enhancing equipment—Durable medical equipment	Melinda Mandell	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-57-115 Estate tax: Valuation of property, property subject to estate tax, and how to calculate the tax	Melinda Mandell	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-57-155 Farm deduction	Melinda Mandell	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-57-175 Qualified family-owned business interests	Melinda Mandell	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation

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WAC 458-61A-1001 Graduated real estate excise tax rates—Exceptions to graduated rates—Tax avoidance arrangements	Tiffany Do	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation
WAC 458-61A-102 Definitions	Tiffany Do	N/A	Anticipate CR-105 in 4th quarter of 2026	Anticipate adoption in 1st quarter of 2027	Recognize 2026 legislation

Rules Requiring Periodic Updates

Rule Number and Title	Rule Drafter	Preproposal (CR-101)	Proposal (CR-102 or CR-105)	Adoption (CR-103)	Reason for Anticipated Changes
WAC 458-18-220 Rates of interest	Leslie Mullin	N/A	Anticipate CR-105 in 3rd quarter of 2026	Anticipate adoption in 4th quarter of 2026	Annual updates
WAC 458-20-23801 Watercraft excise tax—Watercraft depreciation schedule	Tom Wu	Anticipate CR-101 in 3rd quarter of 2026	Anticipate CR-102 in 4th quarter of 2026	Anticipate adoption in 4th quarter of 2026	Annual updates
WAC 458-30-262 Agricultural land valuation—Interest rate—Property tax component	Leslie Mullin	N/A	Anticipate CR-105 in 3rd quarter of 2026	Anticipate CR-103 in 4th quarter of 2026	Annual updates
WAC 458-30-590 Rates of inflation—Publication—Interest rate—Calculation	Leslie Mullin	N/A	Anticipate CR-105 in 3rd quarter of 2026	Anticipate CR-103 in 4th quarter of 2026	Annual updates
WAC 458-40-540 Timber excise tax—Forest land values	Tiffany Do	Anticipate CR-101 in 3rd quarter of 2026	Anticipate CR-102 in 4th quarter of 2026	Anticipate adoption in 4th quarter of 2026	Annual updates
WAC 458-40-660 Timber excise tax—Stumpage value tables—Stumpage value adjustments	Tiffany Do	Anticipate CR-101 in 3rd quarter of 2026	Anticipate CR-102 in 4th quarter of 2026	Anticipate adoption in 4th quarter of 2026	Semi-annual updates that are effective January 1st and July 1st of each year