WSR 26-18-061
PREPROPOSAL STATEMENT OF INQUIRY
DEPARTMENT OF REVENUE

[Filed August 31, 2026, 12:51 p.m.]

Subject of Possible Rule Making: 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.

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

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: WAC 458-20-163 is being amended to incorporate updates in accordance with HB [EHB] 2487 (2026), which amended RCW 82.04.320 and 82.04.299; added new sections to chapter 82.04 RCW; and repealed RCW 82.04.322.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: Office of insurance commissioner (OIC); the department of revenue will consult with OIC during rule making in accordance with RCW 82.04.320, which provides that the "department must, in consultation with the office of the insurance commissioner, adopt rules, and draft and issue tax guidance, to carry out the purpose and facilitate enforcement …"

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 Patrick Matutina, 6400 Linderson Way S.W., phone 360-534-1304, fax 360-534-1606, TTY 800-833-6384, email patrickm2@dor.wa.gov; or Julie King, phone 360-704-5733, TTY 800-833-6384.

Additional comments: Written comments may be submitted by mail or email and should be directed to Patrick Matutina using one of the contact methods above. Written and oral comments will be accepted at the public meeting on September 24, 2026, at 10:00 a.m., Zoom virtual meeting only. Contact Cathy Holder at cathyh@dor.wa.gov for dial-in/login information.

August 31, 2026
Perry Stern
Rules Coordinator