

# Rule Making

June 2008

Following is a listing of the Department of Revenue's recent excise tax rule adoptions and repeals for late 2007 and the first part of 2008. For specific information on the rule changes, to obtain a copy of a newly adopted rule, or for more information regarding how these rules may affect you, contact us online at <http://dor.wa.gov>, click on "Find a Law or Rule," then select an item under "Rule making." You may also call our Telephone Information Center at 1-800-647-7706.

## Excise tax rules (WAC) adopted or amended:

- 458-20-17902 Brokered natural gas – Use tax. Effective January 3, 2008.
- 458-20-244 Food and food ingredients. Effective December 31, 2007.
- 458-20-277 Certified service providers – Compensation. Effective January 7, 2008.

## Property tax rules (WAC) adopted or amended:

- 458-18-220 Refunds – Rate of interest. Effective January 1, 2008.
- 458-30-262 Agricultural land valuation – Interest rate – Property tax component. Effective March 2, 2008.
- 458-30-590 Rate of inflation – Publication – Interest rate – Calculation. Effective March 2, 2008.

## Forest tax rules (WAC) adopted or amended:

- 458-40-540 Forestland values. Effective January 1, 2008.
- 458-40-660 Timber excise tax – Stumpage value tables – Stumpage value adjustments. Effective January 1, 2008.

## Changes to interpretive/policy statements:

The Department issues interpretive and policy statements, such as Excise Tax Advisories and Property Tax Advisories, to explain how tax applies to a specific set of facts or to address specific issues. These statements are issued or cancelled periodically based primarily on changes in the tax law. Statements that are cancelled can no longer be relied upon for tax application.

## Excise tax advisories amended:

- 2014.08.193 (Second Revision) Sales to nonresidents of jurisdictions imposing a sales tax of less than three percent. Effective January 31, 2008.
- 2031.04.183 (First Revision) Camping Clubs Receiving Initiation Fees and Dues Income. Effective March 6, 2008.

## 2012.08.12.13601-

- 13601 (Second Revision) Manufacturers' machinery and equipment exemption. Effective March 28, 2008.
- 13601-15 (Second Revision) Rental of tangible personal property and providing tangible personal property along with an operator. Effective March 28, 2008.
- 13601-25 (Second Revision) Pollution control equipment. Effective March 28, 2008.
- 13601-35 (Second Revision) Electrical apparatus and utility systems. Effective March 28, 2008.
- 13601-45 (Second Revision) Devices. Effective March 28, 2008.
- 13601-55 (Second Revision) Design and product development. Effective March 28, 2008.
- 13601-65 (Second Revision) Manufacturing site. Effective March 28, 2008.
- 13601-75 (Second Revision) Buildings, fixtures, and support facilities. Effective March 28, 2008.
- 13601-85 (Second Revision) Computers. Effective March 28, 2008.
- 13601-95 Prototypes. Effective March 28, 2008.
- 13601-105 (Second Revision) Research and development. Effective March 28, 2008.

## Excise tax advisories cancelled (all effective March 28, 2008, unless otherwise noted):

- 50.04.203 Management charges from parent to subsidiary.
- 52.04.171 Construction of highway tunnels for publicly owned roads.
- 90.04.203 Administrative and personnel charges between affiliated corporations.
- 156.32.230 Statute of limitation and past performance.
- 240.12.144 Use and manufacturing tax on production of molds used to produce finished product.
- 259.12.171 Sales to public roads contractor for use outside the state.
- 308.04.224 "Art work" distinguished.
- 333.16.179 Exemption requirements for certain grain hauls by truck. Effective November 30, 2007.
- 421.04.103 Sales tax: labor performed outside of state.
- 511.14.145 Warehouse as retail outlet for city/county sales tax.

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