



RULE-MAKING ORDER

CR-103P (May 2009)
(Implements RCW 34.05.360)

Agency: Department of Revenue

Permanent Rule Only

Effective date of rule:

Permanent Rules

31 days after filing.

Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

Yes No If Yes, explain:

Purpose: E2SB 5688 (chapter 521, Laws of 2009) requires agencies to “amend their rules to reflect the intent of the legislature to ensure that all privileges, immunities, rights, benefits, or responsibilities granted or imposed by statute to an individual because that individual is or was a spouse in a marital relationship are granted or imposed on equivalent terms to an individual because that individual is or was in a state registered domestic partnership.” These following rules have been amended for the sole purpose of implementing E2SB 5688:

- **WAC 458-12-110 Listing of personal property by the assessor – Penalties for failing to list personal property and for making a false or fraudulent listing**
- **WAC 458-14-056 Petitions – Time limits – Waiver of filing deadline for good cause**
- **WAC 458-20-132 Automobile dealers/demonstrator and executive vehicles**
- **WAC 458-30-275 Continuing classification upon sale or transfer of ownership of classified land -Actions of landowner and county officials to be taken prior to recording a conveyance of classified land**
- **WAC 458-61A-211 Mere change in identity or form – Family corporations and partnerships**

Citation of existing rules affected by this order:

Amended:

- **WAC 458-12-110 Listing of personal property by the assessor – Penalties for failing to list personal property and for making a false or fraudulent listing**
- **WAC 458-14-056 Petitions – Time limits – Waiver of filing deadline for good cause**
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Statutory authority for adoption: E2SB 5688 (chapter 521, Laws of 2009)

Other authority :

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 10-03-025 on January 11, 2010.

Describe any changes other than editing from proposed to adopted version: **None**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

Date adopted: March 23, 2010

NAME (TYPE OR PRINT)

Alan R. Lynn

SIGNATURE

TITLE

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: March 23, 2010

TIME: 1:12 PM

WSR 10-07-133

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	<u>5</u>	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

New	_____	Amended	<u>5</u>	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	_____	Repealed	_____