



# RULE-MAKING ORDER

**CR-103 (June 2004)**  
**(Implements RCW 34.05.360)**

**Agency:** Department of Revenue

- Permanent Rule**
- Emergency Rule**

**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)

**Effective date of rule:**

**Emergency Rules**

- Immediately upon filing.
- Later (specify) \_\_\_\_\_

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

- Yes
  - No
- If Yes, explain:

**Purpose:** WAC 458-16A-100 is being amended to conform to SSHB 3104 (chapter 6, Laws of 2008), SSB 5256 (chapter 182, Laws of 2008), and legislation since 2003.

**Citation of existing rules affected by this order:**

Amended: WAC 458-16A-100 Senior citizen and disabled person exemption -- Definitions.

**Statutory authority for adoption:** RCW 84.36.383, 84.36.389, and 84.36.865.

**Other authority :**

**PERMANENT RULE ONLY (Including Expedited Rule Making)**

Adopted under notice filed as WSR **08-11-079** on **May 19, 2008**.

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.**

**EMERGENCY RULE ONLY**

Under RCW 34.05.350 the agency for good cause finds:

- That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

**Date adopted:** July 31, 2008

**NAME (TYPE OR PRINT)**

Janis P. Bianchi

**SIGNATURE**

**TITLE** Assistant Director,  
Interpretations & Technical Advice Division

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** July 31, 2008

**TIME:** 4:44 PM

**WSR 08-16-075**

**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:**

|   |     |       |         |          |          |       |
|---|-----|-------|---------|----------|----------|-------|
| <b>Federal statute:</b>                 | New | _____ | Amended | _____    | Repealed | _____ |
| <b>Federal rules or standards:</b>      | New | _____ | Amended | _____    | Repealed | _____ |
| <b>Recently enacted state statutes:</b> | New | _____ | Amended | <u>1</u> | Repealed | _____ |

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

|     |       |         |       |          |       |
|-----|-------|---------|-------|----------|-------|
| New | _____ | Amended | _____ | Repealed | _____ |
|-----|-------|---------|-------|----------|-------|

**The number of sections adopted in the agency's own initiative:**

|     |       |         |       |          |       |
|-----|-------|---------|-------|----------|-------|
| New | _____ | Amended | _____ | Repealed | _____ |
|-----|-------|---------|-------|----------|-------|

**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

|     |       |         |       |          |       |
|-----|-------|---------|-------|----------|-------|
| New | _____ | Amended | _____ | Repealed | _____ |
|-----|-------|---------|-------|----------|-------|

**The number of sections adopted using:**

|                                       |     |       |         |          |          |       |
|---------------------------------------|-----|-------|---------|----------|----------|-------|
| <b>Negotiated rule making:</b>        | New | _____ | Amended | _____    | Repealed | _____ |
| <b>Pilot rule making:</b>             | New | _____ | Amended | _____    | Repealed | _____ |
| <b>Other alternative rule making:</b> | New | _____ | Amended | <u>1</u> | Repealed | _____ |

