



# EXPEDITED RULE MAKING

**CR-105 (June 2004)**  
(Implements RCW 34.05.353)  
**EXPEDITED RULE MAKING ONLY**

**Agency:** Department of Revenue

**Title of rule and other identifying information:** WAC 458-18-210 (Rule 210) *Refunds – Procedure – Interest*. Rule 210 explains the method for making refunds pursuant to chapter 84.69 RCW and the basis for determining interest on refunds.

### NOTICE

**THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO**

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**AND RECEIVED BY:** November 1, 2010

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:**

WAC 458-18-210 is being revised to recognize section 9 of E2SHB 1208, (Chapter 350, Laws of 2009). This legislation:

- removed the authority of the county legislative authority to act on its own motion to order refunds; and
- changed the due date for refund claims from within 3 years of payment to within 3 years from the date the tax was due.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

**Reasons supporting proposal:** To incorporate legislation changes.

**Statutory authority for adoption:** RCW 84.08.010, RCW 84.08.070, and RCW 84.36.865

**Statute being implemented:** RCW 84.69.030

**Is rule necessary because of a:**

- |                         |                              |  |
|-------------------------|------------------------------|--|
| Federal Law?            | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Federal Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| State Court Decision?   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

If yes, CITATION:

**Date** August 31, 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:** August 31, 2010

**TIME:** 9:33 AM

**WSR 10-18-073**

**Name of proponent:** (person or organization) Washington State Department of Revenue

- Private
- Public
- Governmental

**Name of agency personnel responsible for:**

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**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:** None.