



# 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:** To provide the rate of interest that will be included when property taxes paid in 2009 are refunded in subsequent years. The rates in interest reflected in this rule are included when property taxes are refunded. The rates are shown in chronological order with reference to the year in which the property taxes were paid. The rule is being revised to provide the rate of interest for treasury bill auction year 2008, which is used as a basis for refunding property taxes paid in 2009 that are subsequently refunded.

**Citation of existing rules affected by this order:**  
 Repealed:  
 Amended: WAC 458-18-220 Refunds - Rate of Interest  
 Suspended:

**Statutory authority for adoption:** RCW 84.69.100

**Other authority :**

**PERMANENT RULE ONLY (Including Expedited Rule Making)**  
 Adopted under notice filed as WSR 08-19-089 on September 16, 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: **A cost-benefit analysis was not prepared for this rule.**

**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:**  
December 2, 2008

**Name**  
Alan R. Lynn

**Signature**

**Title** Rules Coordinator

### CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
 STATE OF WASHINGTON  
 FILED  
 DATE: December 02, 2008  
 TIME: 11:01 AM  
 WSR 08-24-094

**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	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	1	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:**

<b>Negotiated rule making:</b>	New	Amended	Repealed	
<b>Pilot rule making:</b>	New	Amended	Repealed	
<b>Other alternative rule making:</b>	New	Amended	1	Repealed