



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 458-20-101 Tax registration and tax reporting* explains the tax registration and tax reporting requirements for businesses engaging in business activities within Washington. *WAC 458-20-217 Lien for taxes* explains the administrative collection remedies and procedures available to the Department to collect unpaid and overdue tax liabilities.

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

Name: Marilou Rickert
Agency: Department of Revenue
Address: Post Office Box 47453
Olympia, Washington 98504-7453
FAX (360) 586-0127
E-mail: MARILOUR@DOR.WA.GOV

AND RECEIVED BY: July 21, 2008

Purpose of the proposal and its anticipated effects, including any changes in existing rules: WAC 458-20-101 and WAC 458-20-217 are being amended to conform to SSB 3104 (chapter 6, Laws of 2008). SSB 3104 expanded the rights, privileges, obligations, and liabilities of domestic partners and domestic partnerships registered under chapter 26.60 RCW. These amendments revise:

- §(11)(b)(iii) of WAC 458-20-101 to add the phrase “or registered domestic partnership” to “marital community” and “or surviving domestic partner” to “surviving spouse.”
- §(6)(c) of WAC 458-20-217 to add the phrase “or surviving domestic partner” to “surviving spouse,” change “the surviving spouse’s separate property” to “the separate property of the surviving spouse or surviving domestic partner,” add the phrase “or property of the domestic partnership” to “community property,” change “the spouse’s property” to “property of the surviving spouse or the surviving domestic partner,” add the phrase “or deceased domestic partner” to “deceased spouse,” and change “the deceased spouse’s estate” to “the estate of the deceased spouse or deceased domestic partner.”

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 recognize 2008 legislation.

Statutory authority for adoption: RCW 82.32.300 and 82.01.060(2)

Statute being implemented: RCW 82.32.240, 82.32.030, and 82.32.045

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 May 7, 2008

Name
Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 07, 2008
TIME: 11:45 AM

WSR 08-10-113

Name of proponent: (person or organization)
Department of Revenue

- Private
 Public
 Governmental

Name of agency personnel responsible for:

	Name	Office Location	Phone
Drafting.....	Marilou Rickert	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6115
Implementation....	Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6125
Enforcement.....	Janis P. Bianchi	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6147

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