



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 (Rule 101) *Tax registration and reporting.* This rule explains tax registration and tax reporting requirements, and discusses who is required to be registered and file excise tax returns. It also discusses requirements when there is a change in business ownership, when an account may be administratively closed, and the process of revocation and reinstatement of a tax reporting account.

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 22, 2010

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

The Department is proposing to amend Rule 101 to recognize changes made in 2ESSB 6143 Part XI (Chapter 23, Laws of 2010, 1st Special Session). This legislation increased the “active non-reporting status” threshold for taxpayers affected by the legislation’s temporary increase of the business B&O tax rate for certain taxpayers. These are taxpayers whose B&O taxable amounts from activities taxable under RCW 82.04.255 (Real estate brokers), 82.04.290(2)(a) (Service and other activities tax classification), and 82.04.285 (Contests of chance) add up to 50% or more of the total of all B&O taxable amounts reported on the return.

Subsection of current Rule 101 identifies the criteria under which the Department may grant an “active non-reporting” status. The proposed rule refers the reader to the statute for the current active non-reporting criteria, and the Department’s internet site for more information about the active non-reporting status. Editing and formatting changes are also proposed to provide the information in a clearer and more useful manner.

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 2010 legislation.

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

RCW 82.04.030 and 82.32.045

Is rule necessary because of a:

Federal Law? Yes No
Federal Court Decision? Yes No
State Court Decision? Yes No

If yes, CITATION:

Date

September 21, 2010

Name

Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: September 21, 2010

TIME: 11:02 AM

WSR 10-19-109

Name of proponent: (person or organization)
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