



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 458-20-127 *Magazines and periodicals* explains the B&O, retail sales, and use tax reporting responsibilities of persons that purchase and resell magazines and periodicals.

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: October 4, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Department is proposing to amend WAC 458-20-127 to reflect the following recent legislation:

- ESHB 2075 (chapter 535, Laws of 2009) - Explains the application of retail sales tax and use tax for magazines and periodicals that are transferred to the buyer electronically; and
- SB 6173 (chapter 563, Laws of 2009) – Replaces resale certificates with reseller permits as the means to substantiate wholesale purchases.

The Department also proposes to recognize RCW 82.08.02535, which provides a retail sales tax exemption for magazine or periodical sales for certain fundraising purposes. Editing changes are also proposed for readability purposes.

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 an exemption and recent legislative changes that are not currently addressed in this rule.

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

Statute being implemented: RCW 82.04.050 as it applies to magazines sales of magazines and periodicals

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:

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: August 04, 2010

TIME: 8:34 AM

WSR 10-16-139

Date August 4, 2010

Name
Alan R. Lynn

Signature

Title Rules Coordinator

Name of proponent: 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