



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 458-20-143 *Publishers of newspapers, magazines, periodicals* explains the application of the business and occupation (B&O), retail sales, and use taxes to publishers of newspapers, magazines, periodicals, and other printed materials.

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: August 23, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Department is proposing to amend WAC 458-20-143 to reflect several recent legislative changes:

- EHB 2122 (chapter 461, Laws of 2009) provides a preferential B&O tax rate for newspaper publishers. This legislation also requires such newspaper publishers to file tax returns electronically and filing annual reports;
- ESHB 2075 (chapter 535, Laws of 2009) explains the application of the retail sales tax and use tax on the sale of magazines and periodicals that are transferred to the buyer electronically;
- SB 6173 (chapter 563, Laws of 2009) changes the use of a resale certificate to a resellers permit to document a wholesale sale; and
- SHB 2585 (chapter 273 Laws of 2008) provides amended definitions of “newspaper” and “supplement.”

The Department is also proposing to incorporate:

- The statutory definition of “periodical or magazine” provided in RCW 82.04.280 ; and
- The sales tax and use tax exemptions for computer equipment used in printing or publishing of printed material provided by RCW 82.08.806 and 82.12.806.

Reasons supporting proposal: To recognize current statutory language, and to reformat the rule.

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

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

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

Statute being implemented: RCW 82.04.280 and other statutes in chapters 82.04, 82.08, and 82.12 RCW that apply to publishers of newspapers, 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:

Date June 11, 2010

Name Alan R. Lynn

Signature

Title Rules Coordinator

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OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: June 11, 2010

TIME: 10:03 AM

WSR 10-13-064

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