



# RULE-MAKING ORDER

**CR-103P (May 2009)**  
(Implements RCW 34.05.360)

**Agency:** Department of Revenue

**Permanent Rule Only**

**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)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

Yes  No If Yes, explain:

**Purpose:** The Department is amending WAC 458-20-165 (Rule 165) to recognize the following legislation:  
**Chapter 563, Laws of 2009** – This legislation replaced resale certificates with reseller permits as the means to substantiate wholesale purchases effective January 1, 2010.

**Chapter 6, Laws of 2007** – This legislation changed the retail sales tax sourcing requirement for some sales. Information specific to sourcing retail sales is provided in WAC 458-20-145 *Local sales and use tax*. With respect to Rule 165, the explanation that the place of sale for laundry and dry cleaning businesses is the location of the facility has been changed to recognize that if the business delivers cleaned items to customer locations those sales should be sourced to the customer locations.

The Department has also reorganized the information contained in the rule into 3 separate parts:

- Part I – Laundry or Dry Cleaning Services/Linen or Uniform Supply Services;
- Part II – Self-Service and Coin-Operated Laundry Facilities; and
- Part III – Laundry Services Performed for Nonprofit Health Care Facilities.

**Citation of existing rules affected by this order:**

Repealed:

Amended: **WAC 458-20-165 Laundry, dry cleaning, linen and uniform supply, and self-service and coin-operated laundry services.**

Suspended:

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

**Other authority :**

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as **WSR 10-07-161** on **March 24, 2010**.

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: **An analysis was not prepared.**

**Date adopted:** May 26, 2010

**NAME (TYPE OR PRINT)**

Alan R. Lynn

**SIGNATURE**

**TITLE**

Rules Coordinator

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE: May 26, 2010**

**TIME: 2:47 PM**

**WSR 10-12-052**

**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	<u>1</u>	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	<u>1</u>	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	_____	Repealed	_____