



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 458-20-166 (Rule 166) *Hotels, motels, boarding houses, rooming houses, resorts, summer camps, trailer camps, etc.* explains the taxation of persons who provide lodging and related services to transients for a charge.

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 18, 2010

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

See attachment

Reasons supporting proposal: The changes are necessary to update the rule to recognize current law.

Statutory authority for adoption: RCW 82.32.300 and 82.01.060

Statutes being implemented: Chapters 82.04 (B&O tax), 82.08 (Retail sales tax), and 82.12 (Use tax) to the extent they apply to sellers of lodging.

Is rule necessary because of a:

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

If yes, CITATION:

Date

August 18, 2010

Name

Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: August 18, 2010

TIME: 8:23 AM

WSR 10-17-114

Name of proponent: Department of Revenue

- Private
- Public
- Governmental

Name of agency personnel responsible for:

| | Name | Office Location | Phone |
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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

**Attachment to CR105 Expedited Rule Making
WAC 458-20-166**

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

The Department proposes to amend Rule 166 to update the rule to provide current information.

The Department proposes to update Rule 166 to recognize recent legislation:

- Chapter 15, Laws of 2010 1st Sp. Session (SSB 6889) – This legislation authorizes the transfer of the King County Convention and Trade Center to a public facilities district;
- Chapter 563, Laws of 2009 (SB 6173) – This legislation replaces the resale certificate with the reseller permit as the means by which to document a wholesale sale;

The Department also intends to update the rule as follows:

- Update language to recognize the current statutory language regarding when the furnishing of lodging for a continuous period of one month or more is presumed to be a rental or lease of real property;
- Remove obsolete language regarding purchases made using US Govt. credit cards. The rule now refers readers to the Department's internet site for current information regarding the types of credit cards used by the federal government;
- Update language to reflect current statutory terminology regarding self-service laundry facilities; and
- Add language to recognize that current law authorizes a tourism promotion area charge (chapter 35.101 RCW);

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

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