



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 458-20-167 Educational institutions, school districts, student organizations, and private schools. This rule explains the application of the business and occupation, retail sales, and use taxes to educational institutions, school districts, student organizations, and private schools. Also included is tax guidance for nursery schools, preschools, and child care.

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 April 23, 2007

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

The Department is proposing the following changes:

- Statutory citations are added or corrected;
- Subsection (5)(b)(ii)—The definition of “computer” has been updated to incorporate the current statutory definition provided in RCW 82.04.215. The rule currently contains an outdated definition that was previously provided in RCW 82.12.0284; and
- Subsection (5)(b)(iii) and (6)—Language referencing a 1998 law change, and pre-1998 tax-reporting instructions, have been removed.

Reasons supporting proposal:

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

Statute being implemented: To the extent the following apply to the taxpayers identified in this rule:
RCW 82.04.170/.339/.399/.4282/.4332;
82.08.02537; 82.12.02595/.0264/.0284/.0347

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

Name

Alan R. Lynn

Signature

Title

Rules Coordinator

Filed: February 16, 2007

Time: 10:33 a.m.

WSR: 07-05-047

The above information was input by DOR

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