



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 458-20-174 *Sales of motor vehicles, trailers, and parts to motor carriers operating in interstate or foreign commerce.* This rule explains the retail sales tax exemptions provided in RCW 82.08.0262 & 82.08.0263 for sales to for-hire motor carriers operating in interstate or foreign commerce.

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

Name: Gayle Carlson
Agency: Department of Revenue
Address: Post Office Box 47453
Olympia, Washington 98504-7453
FAX (360) 586-0127
E-mail: GayleC@dor.wa.gov

AND RECEIVED BY May 5, 2008

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

WAC 458-20-174 (Rule 174) currently explains that blanket exemption certificates (certificates intended to cover more than one sales transaction) must be renewed every four years. The Department is proposing to amend Rule 174 to recognize that effective July 1, 2008, a blanket exemption certificate continues as long as the seller has a recurring business relationship with the buyer, which is defined by law as making at least one purchase from the vendor within a period of 12 consecutive months.

The Department is also adding a reference to the Department's Internet site for locating standard Revenue forms.

Reasons supporting proposal: To incorporate provision of SSB 5089 (chapter 6, Laws of 2007).

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

RCW 82.08.0262 & 82.08.0263

Is rule necessary because of a:

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

If yes, CITATION:

Date

March 5, 2008

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: March 05, 2008

TIME: 9:09 AM

WSR 08-06-090

Name of proponent: (person or organization)
Department of Revenue

- Private
- Public
- Governmental

Name of agency personnel responsible for:

	Name	Office Location	Phone
Drafting.....	Gayle Carlson	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6126
Implementation....	Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6125
Enforcement.....	Janis P. Bianchi	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6147

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

None