



# RULE-MAKING ORDER

**CR-103 (June 2004)**  
**(Implements RCW 34.05.360)**

Agency: Department of Revenue

Permanent Rule  
 Emergency Rule

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)

Effective date of rule:

**Emergency Rules**

Immediately upon filing.

Later (specify) \_\_\_\_\_

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

Yes     No    If Yes, explain:

**Purpose:** WAC 458-20-177 (Rule 177) explains the tax consequences and tax exemption requirements for sales of motor vehicles, campers, and trailers to nonresidents. This rule has been revised to reflect provisions of SHB 2158 (chapter 135, Laws of 2007). This legislation identifies in statute the type of documentation a seller of motor vehicles, trailers, or campers needs to retain from a nonresident buyer, the consequences for non-compliance by a seller, and when the Department may contact a buyer when the sale was made on or after July 22, 2007.

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

Amended: WAC 458-20-177 Sales of motor vehicles, campers, and trailers to nonresident consumers.

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

**Other authority :** RCW 82.08.0264

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

Adopted under notice filed as WSR 08-06-092 on March 05, 2008.

Describe any changes other than editing from proposed to adopted version: **In subsection (3)(c)(ii) examples of acceptable documents, as proof of nonresidency, have been added. Language has been added to subsection (6)(b) to clarify that if the Department finds upon contacting a buyer claiming to be a nonresident that the buyer is not eligible for sales tax exemption, the Department pursue collection of tax from the buyer. A new subsection (subsection 11) has been added that includes language from RCW 82.08.0264(4), which explains buyers' obligations when claiming an exemption.**

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.**

**EMERGENCY RULE ONLY**

Under RCW 34.05.350 the agency for good cause finds:

- That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

**Date adopted:** 7/29/2008

**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:** July 29, 2008

**TIME:** 2:45 PM

**WSR 08-16-041**

**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	1	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	1	Repealed	_____