



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (June 2004)
(Implements RCW 34.05.310)
Do NOT use for expedited rule making

Agency: Department of Revenue

Subject of possible rule making: WAC 458-20-179 Public utility tax, WAC 458-20-17901 Public utility tax – Energy conservation and cogeneration deductions, and WAC 458-20-180 Motor transportation, urban transportation.

Statutes authorizing the agency to adopt rules on this subject: RCW 82.32.300 and 82.01.060(2)

Reasons why rules on this subject may be needed and what they might accomplish: Chapter 82.16 RCW imposes a public utility tax on the act or privilege of engaging in certain public service and transportation businesses within this state. These rules provide information about this tax, including who is liable for the tax and available exemptions and deductions. The Department is considering amendments that:

- incorporate SSB 6614 (chapter 295, Laws of 2010) into Rule 179,
- incorporate relevant deduction information from Rule 17901 into Rule 179 and repeal Rule 17901,
- remove Rule 179 examples on log hauling that were previously incorporated into Rule 13501 *Timber harvest operations*,
- move deduction information specific to motor carriers from Rule 179 to Rule 180,
- generally update and reorganize information in Rules 179 & 180.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None.

Process for developing new rule (check all that apply):

- Negotiated rule making
- Pilot rule making
- Agency study
- Other (describe) Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:

Written comments may be submitted by mail, fax, or at the public meeting. Oral comments will be accepted at the public meeting. A preliminary draft of possible rule changes is available for viewing and printing on our website at: <http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx> . Written comments on and/or requests for copies of the rule may be directed to: Gayle Carlson, Interpretations and Technical Advice Division, P. O. Box 47453, Olympia, WA 98504-7453; e-mail: GayleC@dor.wa.gov; phone: 360-570-6126.

Public meeting location:

Capitol Plaza Building
4th Floor Large L&P Conference Room
1025 Union Avenue SE
Olympia, Washington

Assistance for persons with disabilities:

Contact Martha Thomas no later than 10 days before the meeting date. TTY 1-800-451-7985 or (360) 725-7497.

Date: October 5, 2010 **Time:** 10:00 a.m.

Date
August 25, 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: August 25, 2010

TIME: 9:55 AM

WSR 10-18-033