



# 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 458-20-186 Tax on cigarettes* explains the tax liabilities of persons engaged in business as retailers or distributors of cigarettes.

### 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 19, 2010

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

The Department proposes to amend the rule to recognize HB 2542 (chapter 226, Laws of 2008); which amends the quantity which is unlawful to possess or transport from six thousand unstamped cigarettes to ten thousand unstamped cigarettes, and SHB 1435 (chapter 154, Laws of 2009); which provides for the Washington State Liquor Control Board authority to issue and enforce the licensing requirements under RCW 82.24.510 and 82.24.550.

Copies of draft rules are available for viewing and printing on our website at:  
<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

**Reasons supporting proposal:** To recognize provisions of HB 2542 (chapter 226, Laws 2008) and SHB 1435 (chapter 154, Laws of 2009).

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

**Statute being implemented:**  
RCW 82.24.510, 82.24.550, and 82.24.110

**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** February 17, 2010

**Name**  
Alan R. Lynn

**Signature**

**Title** Rules Coordinator

#### CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** February 17, 2010  
**TIME:** 10:14 AM

**WSR 10-05-113**

**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.