



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 458-20-190 *Sales to and by the United States—Doing business on federal reservations—Sales to foreign governments* explains the tax reporting responsibilities of persons:

- Making sales to the United States and to foreign governments;
- Engaging in business activities within federal reservations; and
- Cleaning up radioactive waste and other by-products of weapons production for the United States.

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 ESSB 6170 (chapter 469, Laws of 2009). This legislation amended RCW 82.04.263, which provides a preferential B&O tax rate for “cleaning up radioactive waste and other by-products of weapons production and nuclear research and development.”

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 ESSB 6170 (chapter 469, Laws of 2009).

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

Statute being implemented:
RCW 82.04.263

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 12, 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: February 12, 2010
TIME: 3:09 PM

WSR 10-05-075

Name of proponent: (person or organization) 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.