



RULE-MAKING ORDER

CR-103P (May 2009)
(Implements RCW 34.05.360)

Agency: Department of Revenue

Permanent Rule Only

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)

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

Yes No If Yes, explain:

Purpose: WAC 458-20-228 *Returns, payments, penalties, extensions, interest, stay of collection* discusses the responsibility of taxpayers to timely pay their tax liabilities, and the acceptable methods of payment. WAC 458-20-22801 *Tax reporting frequency – forms* describes the obligation for filing returns with associated payments for excise taxes reported to the Department of Revenue.

The Department amended these rules to recognize the following legislation:

- SSB 5571 (Ch. 176, Laws of 2009) – This legislation requires all taxpayers who have been assigned a monthly reporting frequency to electronically file and pay their taxes. (WAC 458-20-228 & 458-20-22801)
- SB 6173 (Ch. 563, Laws of 2009) – Pursuant to this legislation, reseller permits replace resale certificates as the means to substantiate wholesale purchases made on or after January 1, 2010. (WAC 458-20-228)
- SB 6950 (Ch. 181, Laws of 2008) – This legislation authorizes the Department to grant extensions of the due date for any taxes reported to the department when the governor has proclaimed a state of emergency under RCW 43.06.040. (WAC 458-20-228)
- SHB 3283 (Ch. 184, Laws of 2008) – This legislation provides, under certain conditions, a waiver of both the interest and penalty businesses that are majority owned by a person on active military duty outside the territorial boundaries of the U.S. (WAC 458-20-228)

Citation of existing rules affected by this order:

Amended: WAC 458-20-228 *Returns, payments, penalties, extensions, interest, stay of collection*
WAC 458-20-22801 *Tax reporting frequency – forms*

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

Other authority :

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 10-03-110 on January 20, 2010.

Describe any changes other than editing from proposed to adopted version: **None**

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.**

Date adopted: March 23, 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: March 23, 2010

TIME: 1:12 PM

WSR 10-07-134

**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:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	<u>2</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	<u>2</u>	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:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	_____	Repealed	_____