



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 458-20-229, Refunds

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: WAC 458-20-229 describes tax refund procedures. The Department is considering revisions to WAC 458-20-229 to: (1) clarify the application of statutory time limits on the granting of refunds, including requiring refund applications to be complete when the time limits expire, or reasonably soon thereafter; (2) explaining the effects of *Paccar, Inc. v. Dept. of Revenue*, 135 Wash. 2d 301, 957 P.2d 669 (Wash. 1998); (3) incorporating legislation affecting how interest for refunds is computed (e.g., Laws 2003, c. 73); (4) adding specific factual examples to demonstrate the rule's operation; and (5) generally rewriting and reorganizing the rule to make it more complete and easier to use.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: No other federal or state agency regulates the Department of Revenue's internal procedures for granting tax refunds.

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

- Negotiated rule making
- Pilot rule making
- Agency study

X 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 the proposed changes is available upon request. Written comments on and/or requests for copies of the rule may be directed to: Gilbert Brewer, Interpretations and Technical Advice Unit, P. O. Box 47453, Olympia, WA 98504-7453; e-mail: gilb@dor.wa.gov; phone: (360) 570-6133; FAX (360)586-5543.

Public meeting location:

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

Date: July 11, 2005 **Time:** 9:30 a.m.

Date	CODE REVISER USE ONLY Filed: June 1, 2005 Time: 10:53 a.m. WSR: 05-12-137 The above information was input by DOR.
Name (type or print)	
Signature	
Title	
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