



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do NOT use for expedited rule making

Agency: Department of Revenue

- Preproposal Statement of Inquiry was filed as WSR 05-12-137; or
- Expedited Rule Making--Proposed notice was filed as WSR ; or
- Proposal is exempt under RCW 34.05.310(4).

- Original Notice
- Supplemental Notice to WSR
- Continuance of WSR

Title of rule and other identifying information: WAC 458-20-229 Refunds. This rule explains the procedures relating to refunds or credits for overpayment of taxes, and penalties or interest. It indicates the statutory period for refunds and the interest rate which applies to those refunds.

Hearing location(s):

Capitol Plaza Building
Fourth Floor Executive Conf. Rm.
1025 Union Avenue SE
Olympia, Washington 98504

Submit written comments to:

Name: Mark Bohe
Address: Post Office Box 47453
Olympia, Washington
98504-7453
e-mail markbohe@dor.wa.gov
fax (360) 586-5543
by April 25, 2007

Date: April 25, 2007 **Time:** 10:00 a.m.

Assistance for persons with disabilities: Contact Sandy Davis at (360) 725-7499 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

Date of intended adoption: May 1, 2007
(Note: This is NOT the effective date)

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

The Department is proposing an amendment of this rule to: (1) clarify the time limits for substantiating a refund claim; (2) explain the effects of *Paccar, Inc. v. Dept. of Revenue*, 135 Wash. 2d 301, 957 P.2d 669 (Wash. 1998); (3) incorporate legislation affecting how interest for refunds is computed (e.g., Laws 2003, c. 73); (4) add specific factual examples to demonstrate the rule's operation; and (5) rewrite and reorganize the rule to make it more complete and easier to use.

Reasons supporting proposal:

The proposed rule will more accurately reflect current law, provide more information to taxpayers and department staff, and make the rule easier for persons to use.

Statutory authority for adoption: RCW 82.32.300 and 82.01.060.

Statute being implemented: RCW 82.32.060

Is rule necessary because of a:

- Federal Law? Yes No
 - Federal Court Decision? Yes No
 - State Court Decision? Yes No
- If yes, CITATION:

Filed: March 20, 2007

Time: 11:25 a.m.

Date

WSR: 07-07-118

Name

Alan R. Lynn

The above information was input by DOR

Signature

Title

Rules Coordinator

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

None.

Name of proponent: Department of Revenue

- Private
- Public
- Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting..... Mark E. Bohe	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6133
Implementation.... Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6125
Enforcement..... Janis P. Bianchi	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6147

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

No. Explain why no statement was prepared.

This rule does not impose more than minor costs on any small business.

Is a cost-benefit analysis required under RCW 34.05.328?

Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

No: Please explain: This is not a significant legislative rule as defined in RCW 34.05.328.