



# 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 258-20-240** (Rule 240) *Manufacturer's new employee tax credits - Applications filed after June 30, 2010*

**WAC 258-20-240A** (Rule 240A) *Manufacturer's new employee tax credits – Applications filed prior to July 1, 2010*

Rules 240 and 240A explain the eligibility requirements and application procedure for the manufacturer's new employee tax credits for both applications filed prior to and after July 1, 2010.

### 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:** October 18, 2010

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

The Department is proposing an amendment to Rule 240 to recognize new legislation HB 3014 (chapter 16, Laws of 2010, 1st Special Session) that amended the definition of a manufacturer. Rule 240 will now apply only to those applications filed after June 30, 2010.

The Department is also proposing to incorporate the information contained in the current Rule 240 into a new rule - Rule 240A. Rule 240A will retain the information necessary for those applications that were filed prior to July 1, 2010. The information incorporated into Rule 240A is necessary until the statute of limitation period for assessments and nonclaim period for refunds has run.

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 HB 3014 (chapter 16, Laws of 2010, 1st Special Session).

**Statutory authority for adoption:**

RCW 82.32.300 and 82.01.060(2)

**Statute being implemented:**

Chapter 82.62 RCW

**Is rule necessary because of a:**

Federal Law?  Yes  No  
Federal Court Decision?  Yes  No  
State Court Decision?  Yes  No

If yes, CITATION:

**Date** August 17, 2010

**Name**  
Alan R. Lynn

**Signature**

**Title** Rules Coordinator

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** August 17, 2010

**TIME:** 10:38 AM

**WSR 10-17-096**

**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.