



# 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 458-20-24001 *Sales and use tax deferral – Manufacturing and research/development activities in high unemployment counties – Applications filed after June 30, 2010*

WAC 458-20-24001A *Sales and use tax deferral--Manufacturing and research/development activities in rural counties-- Applications filed prior to July 1, 2010*

Chapter 82.60 RCW establishes a sales and use tax deferral program. These rules explain this program’s eligible area criteria, hiring requirements, reporting and monitoring procedures, and tax repayment requirements. They also explain the application procedure and review process, how the deferral certificate is to be used, and the record-keeping requirements of the deferral program.

### 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 4, 2010

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

The Department proposes to amend these rules to recognize HB 3014 (chapter 16, Laws of 2010, 1st special session). This legislation clarified the definition of manufacturing for application filed prior to July 1, 2010 and changed the definition for those applications filed after June 30, 2010. The legislation also amended the definition of a qualifying county.

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 2010 legislation affecting this tax deferral program.

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

**Statute being implemented:**  
Chapter 82.60

**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** August 4, 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:** August 04, 2010

**TIME:** 8:25 AM

**WSR 10-16-138**

**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.