



# 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 458-20-24003 Tax Incentives for high technology businesses* explains the tax incentive programs available for persons engaged in qualified research and development or pilot scale manufacturing in five high technology areas. These incentive programs include:

- The sales and use tax deferral program provided by chapter 82.63 RCW; and
- The business and occupation tax credit program provided by RCW 82.04.4452.

### 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 the rule to recognize provisions of **E2SHB 1597** (chapter 106, Laws of 2010). This legislation establishes that only those applications for the high technology deferral that have been approved are not confidential and subject to public disclosure.

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 provisions of **E2SHB 1597** (chapter 106, Laws of 2010).

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

**Statute being implemented:**  
82.63.010, 82.63.020, and 82.63.045.

**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**  
July 21, 2010

**Name**  
Alan R. Lynn

**Signature**

**Title** Rules Coordinator

### CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** July 21, 2010  
**TIME:** 4:01 PM

**WSR 10-16-008**

**Name of proponent:** 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.