



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 458-20-244 – Food and Food Ingredients. This rule provides guidelines for determining if food or food ingredients qualify for the retail sales tax and use tax exemptions under RCW [82.08.0293](#) and [82.12.0293](#).

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 1, 2007

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

The Department is proposing two editing corrections:

- Adding the phrase “of the taxable items” to the second bullet point under WAC 458-20-244(5)(a), so that it reads, “The entire transaction is exempt from retail sales tax if the seller’s purchase price or sales price of **the taxable items** is fifty percent or less of the combined purchase price or sales price.” The phrase is implied in the section, and is being expressly included for added clarity.
- Striking the reference to “soft drinks” from the example under 458-20-244(8)(b). The reference is incongruent with the remainder of the example, which does otherwise refer to soft drinks.

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

Statute being implemented:
RCW 82.08.0293; RCW 82.12.0293

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:

Filed: July 27, 2007

Date

Time: 11:45 a.m.

Name
Alan R. Lynn

WSR: 07-16-072

Signature

Title
Rules Coordinator

The above information was input by DOR

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: