



RULE-MAKING ORDER

CR-103P (May 2009)
(Implements RCW 34.05.360)

Agency: Department of Revenue

Permanent Rule Only

Effective date of rule:

Permanent Rules

31 days after filing.

Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

Yes No If Yes, explain:

Purpose: The statutory definitions of “selling price” (RCW 82.08.010) and “value of article used” (RCW 82.12.010) exclude “separately stated trade-in property of like kind” for purposes of the retail sales and use taxes. WAC 458-20-247 (Rule 247) explains how and when this exclusion applies, and the recordkeeping requirements needed to document the transactions.

The Department amended Rule 247 to:

- Update language in the rule to more closely follow the current statutory definitions of “selling price” and “value of article used”; and
- Update citations to other statutes and rules.

Editing changes were also made for clarity.

Citation of existing rules affected by this order:

Repealed:

Amended: WAC 458-20-247 Trade-ins, selling price, sellers’ tax measures.

Suspended:

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

Other authority: RCW 82.08.020 and 82.12.010, to the extent they apply to transactions where the buyer delivers property to the seller as consideration.

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as **WSR 09-21-054** on **October 14, 2009**.

Describe any changes other than editing from proposed to adopted version: **None**.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

Date adopted: December 24, 2009

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: December 24, 2009

TIME: 11:34 AM

WSR 10-02-009

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	<u>1</u>	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

New	_____	Amended	<u>1</u>	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	_____	Repealed	_____