



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 458-20-250 *Solid waste collection tax*. This rule explains how the solid waste collection tax applies, who is required to collect the tax; and the B&O, retail sales, and use tax obligations of persons providing solid waste collection services.

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 May 5, 2008

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

To prevent the pyramiding of the solid waste collection tax, the rule provides a sample solid waste collector's exemption certificate for use by a solid waste collection business using the services of another solid waste collection business for purposes of transferring, storing, or disposing of collected wastes. The rule currently explains that a blanket certificate must be renewed every four years.

Chapter 6, Laws of 2007, provides that effective July 1, 2008, a "blanket exemption certificate" used for retail sales tax purposes continues as long as the seller has a recurring business relationship with the buyer, which is defined as making at least one purchase from the vendor within a period of 12 consecutive months. While this provision does not require that the Department apply this standard to the solid waste collection tax, the Department is for consistency purposes proposing to apply this standard to the exemption certificate for the solid waste collection tax.

Reasons supporting proposal:

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

Chapter 82.18 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

Name

Alan R. Lynn

Signature

Title

Rules Coordinator

CODE REVISER USE ONLY

**OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED**

DATE: March 05, 2008

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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.