



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 458-20-255 *Carbonated beverage syrup tax*. This rule explains the carbonated beverage syrup tax imposed by chapter 82.64 RCW. The syrup tax is an excise tax on the syrup, sold in this state, for use in making carbonated beverages.

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

The Department is proposing to amend WAC 458-20-255 to make an edit change.

RCW 82.64.030(3) provides an exemption for wholesale sales of trademarked syrup "to a bottler appointed by the owner of the trademark to manufacture, distribute, and sell such trademarked syrup within a specified geographic territory." The wording subsection (5)(d) of the rule (*Wholesale sales of trademarked syrup to bottlers*) erroneously uses the term "trademarked carbonated beverage" instead of "trademarked syrup." This editing error appears to have occurred when the rule was previously revised to eliminate references to a separate carbonated beverage tax that no longer exists. Citations to statutes have also been added.

Reasons supporting proposal:

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

Statute being implemented:
Chapter 82.64 RCW

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:

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: March 19, 2008
TIME: 9:49 AM

WSR 08-07-087

Date
3/19/08

Name
Alan R. Lynn

Signature

Title
Rules Coordinator

Name of proponent:
Department of Revenue

Private
 Public
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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

None