



# 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 458-20-270 (Telephone program excise tax rates). This rule provides the rates for the taxes imposed on switched access lines pursuant to RCW 43.20A.725 and 80.36.430.

**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:** July 7, 2008

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

WAC 458-20-270 is being amended by the expedited process to allow for the new rates to become effective July 1, 2008. The rate for Telecommunications Relay Services (TRS) will remain at 12 cents for the fiscal year July 1, 2008 thru June 30, 2009. The rate will change for the Washington Telephone Assistance Program (WTAP) for the coming fiscal year from 14 cents to 13 cents per switched access line.

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:**

Under RCW 43.20A.725 and 80.36.430, the Department is required to annually determine the tax rates imposed on switched access lines to fund the Telephone Relay Service program and the Washington Telephone Assistance program. Each tax rate is determined by dividing the respective program budgets by the number of switched access lines reported to the department in the prior calendar year. The department retains no discretion in the determination of these tax rates, the amount of which is explicitly dictated by the statutory formulas and inputs provided to the department.

**Statutory authority for adoption:**

RCW 82.32.300 and 82.01.060(2).

**Statute being implemented:**

RCW 43.20A.725 and 80.36.430.

**Is rule necessary because of a:**

Federal Law?  Yes  No  
Federal Court Decision?  Yes  No  
State Court Decision?  Yes  No

If yes, CITATION:

**Date**

5/6/2008

**Name**

Alan R. Lynn

**Signature**

**Title** Rules Coordinator

**CODE REVISER USE ONLY**

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

**DATE: May 06, 2008**

**TIME: 11:17 AM**

**WSR 08-10-077**

**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.