



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: June 21, 2010

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

The Department proposes to amend WAC 458-20-270 to provide the tax rates imposed on switched access lines for the July 1, 2010 – June 30, 2011 fiscal year. The rate for Telecommunications Relay Services (TRS) will change from 11 cents to 19 cents. The rate for the Washington Telephone Assistance Program (WTAP) will change from 13 cents to 14 cents.

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 April 15, 2010

Name
Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

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

DATE: April 15, 2010

TIME: 11:16 AM

WSR 10-09-048

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.