



RULE-MAKING ORDER

CR-103 (June 2004) (Implements RCW 34.05.360)

Agency: Department of Revenue

- Permanent Rule
 Emergency Rule

Effective date of rule:

Permanent Rules

- 31 days after filing.
 Other (specify) _____

Effective date of rule:

Emergency Rules

- Immediately upon filing.
 Later (specify)

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

- Yes No If Yes, explain: Emergency rule findings are required; see below.

Purpose: Beginning July 1, 2005, sellers must collect a one dollar fee on every retail sale of each new replacement vehicle tire. Chapter 354, Laws of 2005 (Substitute House Bill 2085). The tire fee is to be collected by the seller from the buyer, and the seller is personally liable for the fee if the seller fails to collect it from the buyer. This tire fee is effective until June 30, 2010.

WAC 458-20-272 (Tire fee) is a new rule explaining the seller's responsibility for collecting the fee from the buyer, how the fee is reported, and what tires are subject to the fee. WAC 458-20-250 (Refuse-solid waste collection business—Core deposits and credits, and battery core charges) provides information about taxes imposed on solid waste collection and special provisions in law for core deposits and credits, battery core charges, and a tire fee that expired in 1994. Rule 250 is being revised to remove the two brief paragraphs referring to the expired tire fee to eliminate possible confusion.

The Department is adopting the new Rule 272 and a revised Rule 250 on an emergency basis to recognize the legislative change. This emergency rules are the same as the emergency rules filed on June 30, 2005.

The Department has scheduled a CR101 public meeting for a new Rule 272 and revised Rule 250 (WSR 05-21-006). This public meeting is scheduled for 9:30 a.m. on November 16, 2005.

Citation of existing rules affected by this order:

Amended: WAC 458-20-250 (Refuse-solid waste collection business -- Core deposits and credits, and battery core charges(~~(--and tires))~~)).

Statutory authority for adoption: RCW 82.32.300 and 82.01.060(1)

Other authority :

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR _____ on _____ (date).

Describe any changes other than editing from proposed to adopted version:

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

- That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
 That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding: **An emergency adoption of a new Rule 272 and revised Rule 250 is necessary because permanent rules cannot be adopted at this time. This rule action will provide needed tax information to taxpayers and department staff about the seller's obligation to collect and the buyer's obligation to pay the new tire fee. These emergency rules are the same as those adopted on June 30, 2005 (WSR 05-14-089).**

Date adopted:

NAME (TYPE OR PRINT)

Janis P. Bianchi

SIGNATURE

TITLE Manager

Interpretations and Technical Advice Unit

CODE REVISER USE ONLY

Filed: October 28, 2005

Time: 10:29 a.m.

WSR: 05-22-051

The above information was input by DOR.

**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	<u>1</u>	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	<u>1</u>	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	<u>1</u>	Amended	<u>1</u>	Repealed	_____