



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making

Agency:

Preproposal Statement of Inquiry was filed as WSR 08-05-128; or
 Expedited Rule Making--Proposed notice was filed as WSR ; or
 Proposal is exempt under RCW 34.05.310(4).

Original Notice
 Supplemental Notice to WSR
 Continuance of WSR

Title of rule and other identifying information: WAC 458-20-27702 "Taxpayer relief – Sourcing Compliance – One thousand dollar credit and certified service provider compensation for small businesses."

Hearing location(s):

Capitol Plaza Building
 4th Floor Conference Room
 1025 Union Avenue SE
 Olympia, Washington 98504

Date: May 28, 2008 Time: 10:00 a.m.

Submit written comments to:

Name: Tim Jennrich
 Address: Post Office Box 47453
 Olympia, Washington 98504-7453
 E-mail: TimJe@dor.wa.gov
 Fax: (360) 586-0127
 By: (date) May 28, 2008

Assistance for persons with disabilities: Contact Martha Thomas at (360) 725-7497 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

Date of intended adoption: June 4, 2008
 (Note: This is **NOT** the effective date)

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

Purpose of proposed Rule 27702:

- (1) to clarify the one thousand dollar tax credit available under RCW 82.32.760 for eligible taxpayers who must implement destination based local sourcing beginning July 1, 2008;
- (2) to clarify the subsidized certified service provider option available under RCW 82.32.760 available for eligible taxpayers who must implement destination based local sourcing beginning July 1, 2008 and to establish the compensation rate for such certified service providers.

Copies of draft rules are available for viewing and printing on our website at: <http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Statutory authority for adoption: RCW 82.32.300, 82.01.060(2), and 82.32.760.

Statute being implemented: RCW 82.32.760

Is rule necessary because of a:

Federal Law? Yes No
 Federal Court Decision? Yes No
 State Court Decision? Yes No
 If yes, CITATION:

Date
 4/23/2008

Name
 Alan R. Lynn

Signature

Title
 Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
 STATE OF WASHINGTON
 FILED

DATE: April 23, 2008

TIME: 11:59 AM

WSR 08-09-156

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

None.

Name of proponent: (person or organization)

- Private
 Public
 Governmental

Name of agency personnel responsible for:

| Name | Office Location | Phone |
|-----------------------------------|---|----------------|
| Drafting.....Tim Jennrich | 1025 Union Ave. SE. Ste #544, Olympia ,Wa | (360) 570-6136 |
| Implementation.... Alan R. Lynn | 1025 Union Ave. SE. Ste #544, Olympia ,Wa | (360) 570-6125 |
| Enforcement..... Janis P. Bianchi | 1025 Union Ave. SE. Ste #544, Olympia ,Wa | (360) 570-6147 |

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

Phone:

Fax:

E-mail:

XNo. Explain why no statement was prepared.

The Department is preparing a Cost Benefit Analysis to explain and clarify the effect of this significant legislative rule.

Is a cost-benefit analysis required under RCW 34.05.328?

X Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name: Tim Jennrich

Address:

Department of Revenue

P.O. Box 47453

Olympia, Washington 98504-7453

phone (360) 570-6136

fax (360) 586-0127

e-mail TimJe@dor.wa.gov

No: Please explain: