



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 458-29A-100 *Leasehold excise tax – Overview and definitions*, provides a brief overview of the leasehold excise tax program and definitions used throughout chapter 458-29A WAC;
- WAC 458-29A-200 *Leasehold excise tax--Taxable rent and contract rent*, explains the exclusions of certain moneys and other property received by or on behalf of a lessor from the measure of contract rent, and the conditions under which the department is authorized to establish a taxable rent different from the contract rent;
- WAC 458-29A-400 *Leasehold excise tax – Exemptions*, identifies the leasehold excise tax exemptions; and
- WAC 458-29A-500 *Leasehold excise tax – Liability*, explains the lessor's responsibility to collect and remit tax

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

Name: Marilou Rickert
 Agency: Department of Revenue
 Address: Post Office Box 47453
 Olympia, Washington 98504-7453
 E-mail: MarilouR@dor.wa.gov

AND RECEIVED BY: August 23, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Department proposes to amend these rules to recognize provisions of SB 6855, Chapter 281, Laws of 2010, which exempts community centers from property taxation and imposes leasehold excise tax on such property. This legislation defines "community center" to be property, including a building or buildings, determined to be surplus to the needs of a district by a local school board, and purchased or acquired by a nonprofit organization for the purpose of conversion into community facilities for the delivery of nonresidential coordinated services for community members.

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: To recognize provisions of Chapter 281, Laws of 2010.

Statutory authority for adoption: RCW 82.29A.140

Statute being implemented: RCW 82.29A.100; RCW 82.29A.200; RCW 82.29A.400; and RCW 82.29A.500

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:

Date June 11, 2010

Name Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: June 11, 2010

TIME: 10:42 AM

WSR 10-13-065

Name of proponent: (person or organization) Department of Revenue

- Private
- Public
- Governmental

Name of agency personnel responsible for:

	Name	Office Location	Phone
Drafting.....	Marilou Rickert	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6115
Implementation....	Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6125
Enforcement.....	Gilbert Brewer	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6147

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