



RULE-MAKING ORDER

CR-103P (May 2009)
(Implements RCW 34.05.360)

Agency: Department of Revenue

Permanent Rule Only

Effective date of rule:

Permanent Rules

31 days after filing.

Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

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

Yes No If Yes, explain:

Purpose: WAC 458-29A-400 identifies and explains exemptions from the leasehold excise tax. It has been amended to incorporate provisions of:

- SB 5607, Chapter 90, Laws of 2007, which adds property owned by the United States Government to property that may qualify for exemption as a historic site and updates language contained in RCW 82.29A.130;
- HB 2460, Chapter 194, Laws of 2008, which clarifies language relating to the exemption for amphitheaters;
- SSB 6389, Chapter 84, Laws of 2008, which provides an exemption for certain military housing; and
- SHB 1481, Chapter 459, Laws of 2009, which provides an exemption for electrical vehicle infrastructure.

Citation of existing rules affected by this order:

Repealed:

Amended: WAC 458-29A-400 -- Leasehold excise tax--Exemptions

Suspended:

Statutory authority for adoption: RCW 82.01.060 and RCW 82.29A.140

Other authority :

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 10-02-023 on December 29, 2009.

Describe any changes other than editing from proposed to adopted version: **None**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis has not been prepared.**

Date adopted: March 10, 2010

NAME (TYPE OR PRINT)

Alan R. Lynn

SIGNATURE

TITLE

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: March 10, 2010

TIME: 3:10 PM

WSR 10-07-039

**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Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____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	_____	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	Repealed	_____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	_____	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	_____	Amended	_____	Repealed	_____