



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-400 -- Leasehold excise tax--Exemptions. This rule currently explains the exemptions from leasehold excise tax provided by RCW 82.29A.130, 82.29A.132, 82.29A.134, and 82.29A.136.

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: March 8, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Department proposes to amend WAC 458-29A-400 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.

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 recent legislation.

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

Statute being implemented: RCW 82.29A.130 and 82.29A.125

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:

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: December 29, 2009

TIME: 1:47 PM

WSR 10-02-023

Date
December 29, 2009

Name
Alan R. Lynn

Signature

Title Rules Coordinator

Name of proponent: (person or organization) Washington State 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: