



# 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:** The Department has corrected citations in three rules:

- WAC 458-40-530 – The citation to RCW 84.33.120 in subsection (1) has been changed to RCW 84.33.130.
- WAC 458-40-610 – The citations to WAC 458-40-690 in subsection (1) has been changed to WAC 458-40-680.
- WAC 458-40-626 – The citation to RCW 84.33.073 in subsection (2) is being removed because this statute no longer exists.

**Citation of existing rules affected by this order:**

Amended:    WAC 458-40-530 Property tax, forest land – Land grades – Operability classes.  
                   WAC 458-40-610 Timber excise tax — Definitions.  
                   WAC 458-40-626 Timber excise tax — Tax liability — Private timber, tax due when timber harvested.

**Statutory authority for adoption:**    RCW 82.32.300, 82.01.060(2), and 84.33.096

**Other authority :**

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as WSR 10-02-077 on January 5, 2010.

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 was not 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: 3:13 PM

**WSR 10-07-040**

**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:**

<b>Federal statute:</b>	New	_____	Amended	_____	Repealed	_____
<b>Federal rules or standards:</b>	New	_____	Amended	_____	Repealed	_____
<b>Recently enacted state statutes:</b>	New	_____	Amended	_____	Repealed	_____

**The number of sections adopted at the request of a nongovernmental entity:**

New \_\_\_\_\_ Amended \_\_\_\_\_ Repealed \_\_\_\_\_

**The number of sections adopted in the agency's own initiative:**

New \_\_\_\_\_ Amended 3 Repealed \_\_\_\_\_

**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New \_\_\_\_\_ Amended \_\_\_\_\_ Repealed \_\_\_\_\_

**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Pilot rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Other alternative rule making:</b>	New	_____	Amended	_____	Repealed	_____