



# RULE-MAKING ORDER

**CR-103 (June 2004)**  
**(Implements RCW 34.05.360)**

Agency: **Department of Revenue**

- Permanent Rule**
- Emergency Rule**

**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)

**Effective date of rule:**

**Emergency Rules**

- Immediately upon filing.
- Later (specify) \_\_\_\_\_

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

- Yes
  - No
- If Yes, explain:

**Purpose:** WAC 458-50-040 is revised to recognize that RCW 84.12.230 authorizes the Department to extend the date by which an annual report must be filed by up to sixty days. The rule previously explained that the Department may extend the due date by up to thirty days.

WAC 458-50-070 is revised to recognize that a petition for a hearing relating to the value of operating property must be filed within the first 10 working days of July. The rule previously explained that it must be filed on or before July 9th. The rule is also revised to explain that the Department must appoint a time for a hearing within 10 working days of the hearing request time period. The rule previously explained that it must be appointed between the 10th and 25th of July. The reference to WAC 458-50-010 is removed (that rule no longer exists) and the reference to RCW 84.12.200(16) is changed to RCW 84.12.200(12).

WAC 458-50-100 is revised to eliminate subsection (8), which discussed the assessment of steamboat companies. The Department's Property Tax Division no longer assesses operating properties of steamboat companies.

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

- Amended: WAC 458-50-040 Annual reports—Time of filing—Extension of time
- WAC 458-50-070 Annual assessment--Procedure
- WAC 458-50-100 Apportionment of operating property to the various counties and taxing districts

**Statutory authority for adoption:** RCW 84.12.390

**Other authority :**

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

Adopted under notice filed as WSR 05-24-027 on November 30, 2005.

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.**

**EMERGENCY RULE ONLY**

Under RCW 34.05.350 the agency for good cause finds:

- That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

**Date adopted:**

**NAME (TYPE OR PRINT)**

Janis P. Bianchi

**SIGNATURE**

**TITLE** Manager

Interpretations and Technical Advice Unit

**CODE REVISER USE ONLY**

**Filed: February 8, 2006**

**Time: 2:30 p.m.**

**WSR: 06-05-034**

**The above information was input by DOR.**

**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 | <u>3</u> | 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 | <u>3</u> | Repealed | _____ |