



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: See attachment.

Citation of existing rules affected by this order:

Amended:

WAC 458-61A-102 Real Estate Excise Tax-Definitions

WAC 458-61A-202 Real Estate Excise Tax-Inheritance or Devise (describes requirements for claiming exemption from REET under this rule)

WAC 458-61A-203 Real Estate Excise Tax-Community property, dissolution of marriage, legal separation, decree of invalidity

Statutory authority for adoption: RCW 82.45.150

Other authority :

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR **08-19-087** on **September 16, 2008**.

Describe any changes other than editing from proposed to adopted version: **The following definition of "domestic partnership," a term used elsewhere in chapter 458-61A WAC, has been added as subsection (7) of WAC 458-61A-102 , with the following subsections renumbered:**

"Domestic partner" means one of two adults who are "state registered domestic partners" as defined in RCW 26.60.020.

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: December 2, 2008

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: December 02, 2008

TIME: 11:42 AM

WSR 08-24-095

**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>3</u>	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:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	<u>3</u>	Repealed	_____



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

Attachment to CR103 Rule Making Order

WAC 458-61A-102, WAC 458-61A-202, and WAC 458-61A-203

Purpose: These rules define what is, and is not, considered a “sale” of real property for purposes of the Real Estate Excise Tax (REET), and explain exemptions from REET and the documentation requirements necessary to claim those exemptions. These rules have been amended as follows:

- WAC 458-61A-202 – recognizes SSB 6851 (chapter 269, Laws of 2008), which identifies specific documentation requirements in order to receive an exemption for the community property interest of a decedent that is transferred to a surviving spouse or surviving domestic partner;
- WAC 458-61A-203 – recognizes 2SHB 3104 (chapter 6, Laws of 2008), which expanded the rights, privileges, obligations, and liabilities of domestic partners and domestic partnerships registered under chapter 26.60 RCW; and
- WAC 458-61A-102 – recognizes: 2SHB 3104 (chapter 6, Laws of 2008); and E2SHB 1621 (chapter 116, Laws of 2008), which provides a REET exemption for the sale of a manufactured/mobile home community to certain organizations, including but not limited to qualified tenant organizations, local governments, or nonprofit community or neighborhood-based organizations.