



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 458-61A-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 (describes requirements for claiming exemption from REET under this rule)

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: November 17, 2008

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

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. The Department is proposing the following amendments:

- WAC 458-61A-202 – recognizing provisions of 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 – recognizing provisions of 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 – recognizing provisions of 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.

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 provisions of chapter 6, Laws of 2008, and chapter 116, Laws of 2008.

Statutory authority for adoption: RCW 82.45.150

Statute being implemented: RCW 82.45.010

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:

Date 9/16/08

Name Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: September 16, 2008

TIME: 2:10 PM

WSR 08-19-087

Name of proponent: 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: