

This rule was adopted on August 17, 2007 and becomes effective September 17, 2007. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 06-16-137, filed 8/2/06, effective 9/2/06)

**WAC 458-20-270 Telephone program excise tax rates.** RCW 82.72.020 requires the department of revenue (department) to collect certain telephone program excise taxes. Those taxes include the tax on switched access lines imposed by RCW 43.20A.725 (telephone relay service--TRS) and 80.36.430 (Washington telephone assistance program--WTAP). Pursuant to those statutes, the department must annually determine the rate of each respective tax according to the statutory formulas.

~~((For the period July 1, 2006, through June 30, 2007, the monthly telephone program excise tax rates are as follows:~~

~~TRS            9 cents per switched access line  
WTAP           14 cents per switched access line))~~

The monthly telephone program excise tax rates per switched access line are as follows:

<u>Period</u>	<u>TRS Rate</u>	<u>WTAP Rate</u>
<u>7/1/2005 - 6/30/2006</u>	<u>10 cents</u>	<u>14 cents</u>
<u>7/1/2006 - 6/30/2007</u>	<u>9 cents</u>	<u>14 cents</u>
<u>7/1/2007 - 6/30/2008</u>	<u>12 cents</u>	<u>14 cents</u>

[Statutory Authority: RCW 82.32.300, 82.01.060(2), 43.20A.725, and 80.36.430. 06-16-137, § 458-20-270, filed 8/2/06, effective 9/2/06; 05-18-017, § 458-20-270, filed 8/26/05, effective 9/26/05.]