



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 458-20-270 (Telephone program excise tax rates). This rule provides the rates for the taxes imposed on switched access lines pursuant to RCW 43.20A.725 and 80.36.430.

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: June 6, 2011

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

The Department proposes to amend WAC 458-20-270 to provide the tax rates imposed on switched access lines for the July 1, 2011 – June 30, 2012 fiscal year. The rate for Telecommunications Relay Services (TRS) will remain at 19 cents. The rate for the Washington Telephone Assistance Program (WTAP) will remain at 14 cents.

Reasons supporting proposal:

Under RCW 43.20A.725 and 80.36.430, the Department is required to annually determine the tax rates imposed on switched access lines to fund the Telephone Relay Service program and the Washington Telephone Assistance program. Each tax rate is determined by dividing the respective program budgets by the number of switched access lines reported to the Department in the prior calendar year. The Department retains no discretion in the determination of these tax rates, the amount of which is explicitly dictated by the statutory formulas and inputs provided to the Department.

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2).

Statute being implemented:

RCW 43.20A.725 and 80.36.430.

Is rule necessary because of a:

Federal Law? Yes No
Federal Court Decision? Yes No
State Court Decision? Yes No

If yes, CITATION:

Date April 6, 2011

Name Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: April 06, 2011

TIME: 10:24 AM

WSR 11-08-074

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:

None.

This rule draft is being proposed under an expedited rule-making process that does not require the agency to hold public hearings. Under no circumstances is this proposed rule to be used as a basis for determining tax liability or eligibility for a tax deduction, exemption, or credit.

AMENDATORY SECTION (Amending WSR 10-14-032, filed 6/28/10, effective 7/29/10)

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.

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

Period	TRS Rate	WTAP Rate
((7/1/2006 - 6/30/2007	9 cents	14 cents))
7/1/2007 - 6/30/2008	12 cents	14 cents
7/1/2008 - 6/30/2009	12 cents	13 cents
7/1/2009 - 6/30/2010	11 cents	13 cents
7/1/2010 - 6/30/2011	19 cents	14 cents
<u>7/1/2011 - 6/30/2012</u>	<u>19 cents</u>	<u>14 cents</u>