

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

REPEALER

The following chapter of the Washington Administrative Code is repealed:

WAC 458-61-015	General information.
WAC 458-61-025	Taxability of the transfer or acquisition of the controlling interest of an entity with an interest in real property located in this state.
WAC 458-61-030	Definitions.
WAC 458-61-050	Payment of tax--County treasurer as agent for the state.
WAC 458-61-060	Disposition of proceeds.
WAC 458-61-070	Affidavit batch transmittal.
WAC 458-61-080	Affidavit requirements.
WAC 458-61-090	Date of sale--Interest and penalty.
WAC 458-61-100	Refunds of tax paid.
WAC 458-61-120	Evasion penalty.
WAC 458-61-130	Department audit responsibility.
WAC 458-61-150	Supplemental statements.
WAC 458-61-200	Apartments.
WAC 458-61-210	Assignments--Purchasers.
WAC 458-61-220	Assignments--Sellers.
WAC 458-61-225	Assumption of debt.
WAC 458-61-230	Bankruptcy.
WAC 458-61-235	Boundary line adjustments.
WAC 458-61-250	Cemetery lots or graves.
WAC 458-61-255	Clearing title.
WAC 458-61-290	Contract.
WAC 458-61-300	Contractor.
WAC 458-61-330	Foreclosure--Deeds in lieu of foreclosure.
WAC 458-61-335	Easements, development rights, water rights and air rights.
WAC 458-61-340	Community property--Dissolution of marriage/divorce.
WAC 458-61-370	Exchanges--Trades.
WAC 458-61-374	Exemption--Transfers made "subject to."
WAC 458-61-375	Exemption--Mere change in identity

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or form--Family corporations and partnerships.

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WAC 458-61-376	Exemption--Transfers where gain is not recognized under the Internal Revenue Code.
WAC 458-61-400	Creation, assignment and release of security interests.
WAC 458-61-410	Gifts.
WAC 458-61-411	Exemption--Irrevocable trusts.
WAC 458-61-412	Exemption--Inheritances.
WAC 458-61-420	Government transfers.
WAC 458-61-425	Growing crops.
WAC 458-61-430	Sale of improvements to land.
WAC 458-61-450	Indian (American), transfers to or from.
WAC 458-61-470	Irrigation equipment.
WAC 458-61-480	IRS "tax deferred" exchange.
WAC 458-61-510	Leases.
WAC 458-61-520	Mineral rights and mining claims.
WAC 458-61-540	Mobile and floating home sales.
WAC 458-61-545	Mortgage insurers.
WAC 458-61-550	Nominee.
WAC 458-61-553	Nonprofit organizations.
WAC 458-61-555	Option to purchase.
WAC 458-61-590	Rescission of sale.
WAC 458-61-600	Relocation service.
WAC 458-61-610	Rerecord.
WAC 458-61-640	Sheriff's sale.
WAC 458-61-650	Tenants in common and joint tenants.
WAC 458-61-660	Timber, standing.
WAC 458-61-670	Trade-in credit.