

**RULES DEVELOPMENT AGENDA  
DEPARTMENT OF REVENUE**

Activity planned by January, 2005

| <b>Rule Number</b>   | <b>Subject</b>                            | <b>Explanation</b>  | <b>Assigned To</b>             | <b>Status</b>  |
|--|---|---|--------------------------------|--|
| 458-10-050   | Accreditation of real property appraisers | Update per rule review  | Jim Winterstein                | CR102 public hearing anticipated.                              |
| 458-12-050<br>458-12-095<br>458-12-100<br>458-12-105<br>458-12-110   | Listing of personal property              | Update per rule review. Anticipate combining info into one or two rules.        | Jim Winterstein                | CR102 public hearing anticipated.                              |
| 458-14-001<br>458-14-015<br>458-14-025<br>458-14-046<br>458-14-056<br>458-14-066<br>458-14-076<br>458-14-105<br>458-14-116<br>458-14-127<br>458-14-170 | Board of Equalization                     | Update per rule review.   | Jim Winterstein                | CR101 public meeting anticipated.                              |
| 458-16-180   | Cemeteries                                | Update per rule review.   | Kim Qally                      | CR101 public meeting anticipated.                              |
| 458-16-New   | Fee land owned by tribes                  | Incorporate provisions of chapter 236, Laws of 2004                             | Kim Qally/<br>Nathan Schreiner | CR 101 public meeting and possible emergency rule anticipated. |
| 458-16A-110  | Senior citizen/disabled person exemption  | Recognize federal law changes.  | Jim Winterstein                | CR101 public meeting anticipated.                              |
| 458-16A-115  | Senior citizen/disabled person exemption  | Recognize federal law changes.  | Jim Winterstein                | CR101 public meeting anticipated.                              |
| 458-18-220   | Rate of interest                          | Annual update.  | Kim Qally                      | Must be completed by January 1 <sup>st</sup> .                 |
| 458-19-045   | Levy limit—<br>Removal of limit           | Incorporate provisions of chapter 24, Laws of 2003 1st Special Session .        | Kim Qally                      | CR101 public meeting anticipated.                              |
| 458-20-102   | Resale certificates                       | Incorporate provisions of "streamlined" legislation--chapter 168, Laws of 2003. | Alan Lynn                      | Adoption anticipated.  |
| 458-20-108   | Returns/discounts                         | Update per rule review.   | Ben Han                        | CR101 public meeting anticipated.                              |

| <b>Rule Number</b> | <b>Subject</b>   | <b>Explanation</b>  | <b>Assigned To</b>              | <b>Status</b>                        |
|--------------------|--|---|---------------------------------|--------------------------------------|
| 458-20-110         | Freight & delivery charges                                 | Incorporate provisions of "streamlined" legislation--chapter 168, Laws of 2003.   | Gayle Carlson                   | CR101 public meeting scheduled 8/17  |
| 458-20-140         | Photographers  | Update per rule review. Combine w/142?  | Gayle Carlson                   | CR101 public meeting anticipated.    |
| 458-20-141         | Duplicating industry & mailing bureaus                     | To incorporate chapter 367, Laws of 2002 & update per rule review.  | JoAnne Gordon                   | CR 102 public hearing anticipated.   |
| 458-20-142         | Photographic equipment                                     | Update per rule review. Combine w/140?  | Gayle Carlson                   | CR101 public meeting anticipated.    |
| 458-20-148         | Barber & beauty shops                                      | Update per rule review.   | Beulah Holman/<br>JoAnne Gordon | CR 102 public hearing anticipated.   |
| 458-20-150         | Optometrists, etc.   | Incorporate provisions of "streamlined" legislation--chapter 168, Laws of 2003.   | Mark Mullin                     | Adoption anticipated.                |
| 458-20-151         | Dentist/dental labs  | Incorporate provisions of "streamlined" legislation--chapter 168, Laws of 2003.   | Mark Mullin                     | Adoption anticipated.                |
| 458-20-168         | Hospitals  | Update per rule review and incorporate chapter 174, Laws of 2004.   | Mark Mullin                     | CR101 public meeting scheduled 7/28. |
| 458-20-173         | Installing, cleaning, repairing tangible personal property | Update per rule review.   | Allan Lau                       | CR101 public meeting anticipated.    |
| 458-20-175         | Interstate commerce by air/rail/water carriers             | Update per rule review--Possible consolidation with Rule 181.   | Gayle Carlson                   | CR101 public meeting anticipated.    |
| 458-20-177         | Sales of vehicles to nonresidents                          | Update per rule review.   | Gil Brewer                      | CR 102 public hearing anticipated.   |
| 458-20-178         | Use tax  | Incorporate provisions of "streamlined" legislation--chapter 168, Laws of 2003 and chapter 153, Laws of 2004, update per rule review. | JoAnne Gordon                   | CR 102 public hearing anticipated.   |
| 458-20-17801       | Use tax exemptions   | Incorporate and update exemption info now in WAC 458-20-178.  | JoAnne Gordon                   | CR 102 public hearing anticipated.   |
| 458-20-17803       | Promotional  | To incorporate  | JoAnne                          | CR 102 public hearing                |

| <b>Rule Number</b>                       | <b>Subject</b>   | <b>Explanation</b>  | <b>Assigned To</b> | <b>Status</b>                        |
|--|--|---|--------------------|--------------------------------------|
|  | materials  | provisions of chapter 367, Laws of 2002.  | Gordon             | anticipated.                         |
| 458-20-179                               | Public utility tax   | Update per rule review.   | Gayle Carlson      | CR 101 public meeting anticipated.   |
| 458-20-17901                             | PUT--energy conservation/cogeneration  | Update per rule review.   | Gayle Carlson      | CR 101 public meeting anticipated.   |
| 458-20-181                               | Operating vessels in Wa.   | Update per rule review--Possible consolidation with Rule 175.   | Gayle Carlson      | CR 101 public meeting anticipated.   |
| 458-20-186<br>458-20-18601               | Tax on cigarettes<br>Cigarette vendor licenses   | Incorporate provisions of chapter 114, Laws of 2003. Possible consolidation into one rule.                    | Margaret Partlow   | CR102 public hearing scheduled 8/11. |
| 458-20-18801                             | Prescription drugs, etc.   | Incorporate provisions of "streamlined" legislation--chapter 168, Laws of 2003 and chapter 153, Laws of 2004. | Pat Moses          | CR 102 public hearing anticipated.   |
| 458-20-189                               | Sales to/by state and political subdivision  | Update per rule review.   | Pat Moses          | CR 101 public meeting anticipated.   |
| 458-20-190<br>458-20-191<br>458-20-99999 | Sales to/by US govt.<br>Federal Reservations<br>Appendix--The Buck Act                   | Update and consolidate per rule review.   | Cindy Evans        | CR 102 public hearing anticipated.   |
| 458-20-193<br>458-20-193C                | Inbound and outbound interstate sales of tangible personal property<br>Imports & Exports | Update and consolidate per rule review.   | Mark Mullin        | CR101 public meeting anticipated.    |
| 458-20-196                               | Bad Debts  | Incorporate provisions of "streamlined" legislation--chapter 168, Laws of 2003 and chapter 153, Laws of 2004. | Nathan Schreiner   | CR102 public hearing anticipated.    |
| 458-20-198                               | Installment sales  | Update w/ Rule 196.   | Nathan Schreiner   | CR102 public hearing anticipated.    |
| 458-20-208                               | Accommodation sales  | Incorporate provisions of chapter 81, Laws of 2004.   | JoAnne Gordon      | Adoption anticipated.                |
| 458-20-211                               | Leases/rental of   | Incorporate provisions  | JoAnne             | CR102 public hearing                 |

| <b>Rule Number</b>            | <b>Subject</b>                                 | <b>Explanation</b>  | <b>Assigned To</b>        | <b>Status</b>                        |
|-------------------------------|--|---|---------------------------|--------------------------------------|
|                               | tangible personal property                     | of "streamlined" legislation--chapter 168, Laws of 2003, update per rule review                       | Gordon                    | anticipated.                         |
| 458-20-216                    | Successorship                                  | Incorporate provisions of chapter 13, Laws of 2003 1st Special Session                                | Julie Sexton              | CR101 public meeting anticipated.    |
| 458-20-228                    | Returns, penalties, and interest               | Incorporate provisions of chapter 13, Laws of 2003 1st Special Session                                | Pat Moses                 | CR101 public meeting anticipated.    |
| 458-20-229                    | Refunds  | Incorporate provisions of chapter 73, Laws of 2003  | Gil Brewer                | CR101 public meeting anticipated.    |
| 458-20-240                    | Manufacturer's new employee tax credits        | Incorporate provisions of chapter 25, Laws of 2004  | Allan Lau                 | Candidate for expedited adoption.    |
| 458-20-24001<br>458-20-24001A | Sales/Use tax deferral--distressed areas.      | Incorporate provisions of chapter 25, Laws of 2004  | Allan Lau                 | Candidates for expedited adoption.   |
| 458-20-24003                  | Tax incentives for high tech                   | Incorporate provisions of chapter 2, Laws of 2004   | Allan Lau                 | Candidate for expedited adoption.    |
| 458-20-243                    | Litter tax                                     | Update per rule review.   | Gayle Carlson             | CR101 public meeting anticipated.    |
| 458-20-244                    | Food   | Incorporate provisions of "streamlined" legislation--chapter 153, Laws of 2004.                       | Julie Sexton/Greg Potegal | CR101 public meeting anticipated.    |
| 458-20-245                    | Telephone service                              | Incorporate provisions of the "streamlined bill" (chapter 168, Laws of 2003), update per rule review. | Gil Brewer                | CR101 public meeting anticipated.    |
| 458-20-New                    | Mobile telephone service                       | Incorporate provisions of chapter 67, Laws of 2002  | Gil Brewer                | CR101 public meeting anticipated.    |
| 458-20-252                    | Hazardous substance tax/Petroleum products tax | Update per rule review. Possible incorporation of petroleum products tax into a new rule.             | Jim Winterstein           | CR 102 public hearing anticipated.   |
| 458-20-255                    | Carbonated beverage tax                        | Update per rule review.   | Gayle Carlson             | CR101 public meeting scheduled 7/27. |
| 458-20-261                    | Ridesharing exemptions/credits                 | Update per rule review.   | Allan Lau/Greg            | CR101 public meeting anticipated.    |

| <b>Rule Number</b> | <b>Subject</b>                           | <b>Explanation</b>   | <b>Assigned To</b> | <b>Status</b>  |
|--------------------|--|--|--------------------|--|
|                    |  |  | Potegal            |  |
| 458-20-263         | Exemption for alternative power sources. | Incorporate provisions of chapter 152, Laws of 2004, update per rule review. | Gil Brewer         | CR102 public hearing anticipated.  |
| 458-30-262         | Farm & agricultural land values          | Annual update.   | Kim Qually         | Must be completed by January 1 <sup>st</sup> .                                       |
| 458-30-590         | Rate of inflation                        | Annual update.   | Kim Qually         | Must be completed by January 1 <sup>st</sup> .                                       |
| 458-40-610         | Timber excise tax-definitions            | Update w/40-680  | Gil Brewer         | 2nd CR101 public meeting anticipated.  |
| 458-40-540         | Forest land values                       | Annual update.   | Gil Brewer         | Must be completed by January 1 <sup>st</sup> .                                       |
| 458-40-660         | Timber/Forest tax stumpage values        | Required semi-annually.  | Gil Brewer         | Must be completed before July 1 <sup>st</sup> and January 1 <sup>st</sup> each year. |
| 458-40-680         | Timber excise tax-scaling                | Update w/40-610  | Gil Brewer         | 2nd CR101 public meeting anticipated.  |
| Chapter 458-61     | Real Estate Excise Tax.                  | Update per rule review   | Margaret Partlow   | CR101 public meeting anticipated.  |