



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (October 2017)
(Implements RCW 34.05.310)
Do **NOT** use for expedited rule making

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STATE OF WASHINGTON
FILED

DATE: August 31, 2021

TIME: 7:45 AM

WSR 21-18-094

Agency: Department of Revenue

Subject of possible rule making: 458-20-181 Vessels, including log patrols, tugs and barges, operating upon waters in the state of Washington.

Statutes authorizing the agency to adopt rules on this subject: RCW 82.32.300; RCW 82.04.280

Reasons why rules on this subject may be needed and what they might accomplish: The Department intends to update this rule to ensure consistency with statutory language. The Department is soliciting public comments from the public on possible rule making concerning the provision in WAC 458-20-181 that states, "Charges made for drydocking are not subject to the retail sales tax provided such charges are shown as an item separate from charges made for repairing." This provision may conflict with the definition of "selling price" in RCW 82.08.010. The Department also intends to amend the rule to accurately reflect current practices of drydocking and practices regarding vessel haul out and vessel repair.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None

Process for developing new rule (check all that apply):

Negotiated rule making

Pilot rule making

Agency study

Other (describe) The Department intends to reach out to relevant industry groups and stakeholders to participate in the rule making process. All stakeholders interested in this rule making may contact the individual listed below. The public may participate by providing written comments throughout this rule making or by giving oral testimony at the public meeting or public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting:

Name: Katie Koontz

Address: P.O. Box 47453, Olympia, WA 98504-7453

Phone: 360-534-1529

Fax:

TTY:

Email: katieko@dor.wa.gov

Web site: dor.wa.gov

Other:

(If necessary)

Name:

Address:

Phone:

Fax:

TTY:

Email:

Web site:


Other:

Additional comments: No preliminary draft of possible rule changes is available at this time.

Written comments may be submitted by mail or email and should be directed to Katie Koontz using one of the contact methods above. Written and oral comments will be accepted at the Public Meeting.

Date: 9/28/21 **Time:** 10:00 am

Public Meeting Location: Telephonic/internet meeting only. Contact Keith Dacus at KeithD@dor.wa.gov for dial-in/login information.

Date: August 31, 2021	Signature: 
Name: Atif Aziz	
Title: Rules Coordinator	