



# RULE-MAKING ORDER PERMANENT RULE ONLY

## CR-103P (December 2017) (Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

DATE: December 09, 2020

TIME: 11:02 AM

WSR 21-01-061

**Agency:** Department of Revenue

**Effective date of rule:**

**Permanent Rules**

31 days after filing.

Other (specify) \_\_\_\_\_ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

Yes  No If Yes, explain:

**Purpose:** The department is repealing WAC 458-20-27702 to account for the repeal of RCW 82.32.760 via ESB 5402 (2020).

**Citation of rules affected by this order:**

New:

Repealed: WAC 458-20-27702: Taxpayer relief—Sourcing compliance—One thousand dollar credit and certified service provider compensation for small businesses.

Amended:

Suspended:

**Statutory authority for adoption:** RCW 82.32.300 and RCW 82.01.060

**Other authority:** Repeal of RCW 82.32.760 by Laws of 2020 ch. 139 § 64

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as WSR 20-20-054 on October 1, 2020 (date).

Describe any changes other than editing from proposed to adopted version: None

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Web site:

Other: No preliminary cost-benefit analysis was prepared.

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

Federal statute:	New	___	Amended	___	Repealed	___
Federal rules or standards:	New	___	Amended	___	Repealed	___
Recently enacted state statutes:	New	___	Amended	___	Repealed	<u>1</u>

**The number of sections adopted at the request of a nongovernmental entity:**

New	___	Amended	___	Repealed	___
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**The number of sections adopted on the agency's own initiative:**

New	___	Amended	___	Repealed	<u>1</u>
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	___	Amended	___	Repealed	___
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**The number of sections adopted using:**

Negotiated rule making:	New	___	Amended	___	Repealed	___
Pilot rule making:	New	___	Amended	___	Repealed	___
Other alternative rule making:	New	___	Amended	___	Repealed	___

**Date Adopted:** December 9, 2020

**Name:** Atif Aziz

**Title:** Rules Coordinator

**Signature:**



REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 458-20-27702      Taxpayer relief—Sourcing compliance—  
One thousand dollar credit and  
certified service provider compensation  
for small businesses.