



RULE-MAKING ORDER PERMANENT RULE ONLY

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

CODE REVISER USE ONLY

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STATE OF WASHINGTON
FILED

DATE: May 04, 2023

TIME: 12:17 PM

WSR 23-11-008

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: RCW 82.32.410(1)(a) provides that the director shall adopt a rule identifying the criteria to be used to decide whether a determination is precedential. This rulemaking incorporates the criteria into a rule.

Citation of rules affected by this order:

New: WAC 458-20-10005
Repealed:
Amended:
Suspended:

Statutory authority for adoption: RCW 82.32.410; RCW 82.32.300

Other authority: N/A

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 23-04-098 on January 31, 2023 (date).

Describe any changes other than editing from proposed to adopted version: Changed the description of "determination" in the introduction: retained reference to WAC 458-20-100, consistent with proposed draft, and removed extraneous language.

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: A preliminary cost-benefit analysis was not 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| Federal statute: | New | ___ | Amended | ___ | Repealed | ___ |
| Federal rules or standards: | New | ___ | Amended | ___ | Repealed | ___ |
| Recently enacted state statutes: | New | ___ | Amended | ___ | Repealed | ___ |

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

| | | | | | |
|-----|-----|---------|-----|----------|-----|
| New | ___ | Amended | ___ | Repealed | ___ |
|-----|-----|---------|-----|----------|-----|

The number of sections adopted on the agency's own initiative:

| | | | | | |
|-----|----------|---------|-----|----------|-----|
| New | <u>1</u> | Amended | ___ | Repealed | ___ |
|-----|----------|---------|-----|----------|-----|

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

| | | | | | |
|-----|----------|---------|-----|----------|-----|
| New | <u>1</u> | Amended | ___ | Repealed | ___ |
|-----|----------|---------|-----|----------|-----|

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: May 4, 2023

Name: Atif Aziz

Title: Rules Coordinator

Signature:



NEW SECTION

WAC 458-20-10005 Written determinations as precedents—Criteria for publication. (1) **Introduction.** A determination is a department decision issued pursuant to WAC 458-20-100. This rule provides criteria the department uses to decide whether a determination is precedential, as required by RCW 82.32.410.

(2) **Criteria.** The department may publish a determination, and therefore designate the determination as precedential, when all of the following criteria are met:

(a) The determination is a well-reasoned application of the law to a specific set of facts.

(b) The determination addresses only the law and facts necessary to resolve the case.

(c) The determination is needed to:

(i) Provide guidance on a previously unaddressed area of the law and articulate the department's current policy;

(ii) Apply the law to a significantly different set of facts;

(iii) Overrule a published determination; or

(iv) Provide a better or more current articulation on how the law should be interpreted.

(d) The determination can be effectively sanitized, or the taxpayer has granted a waiver of the secrecy clause. For purposes of this subsection, "effectively sanitized" means that information that could identify the taxpayer is removed without affecting the analysis or precedential value of the determination.