Agency: Department of Revenue

Subject of possible rule making: WAC 458-20-15503 Digital products

Statutes authorizing the agency to adopt rules on this subject: RCW 82.01.060.

Reasons why rules on this subject may be needed and what they might accomplish: The Department has received comments and questions regarding the administration of WAC 458-20-15503, including in the areas of the advertising services exclusion, using a digital automated service for both taxable and non-taxable purposes, the manufacturing of digital products, and the effects of Marketplace Fairness legislation (EHB 2163). The Department is considering updating the rule to clarify these areas as well as possibly other parts of the rule based on comments received.

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) Parties interested in this rule making may contact the individual listed below. The public may also 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: Aaron Deggs
Address: P.O. Box 47453, Olympia, WA 98504-7453
Phone: 360-534-1574
Fax: 360-534-1606
TTY: 800-833-6384
Email: aarond@dor.wa.gov
Web site: www.dor.wa.gov
Other:

(If necessary)

Name:
Address:
Phone:
Fax:
TTY:
Email:
Web site:
Other:

Additional comments:

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

Date: March 22, 2018 Time: 1:00 P.M.

Public Meeting Location:
Conference Rm. 114A
6400 Linderson Way SW
Tumwater, Washington 98501