



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (October 2017) (Implements RCW 34.05.310)

Do **NOT** use for expedited rule making

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: October 26, 2021

TIME: 10:49 AM

WSR 21-22-032

Agency: Department of Revenue

Subject of possible rule making:

WAC 458-20-19402, *Single factor receipts apportionment—Generally* (“Rule 19402”)

Statutes authorizing the agency to adopt rules on this subject:

RCW 82.32.300, 82.01.060(2), 82.04.067, 82.04.460, and 82.04.462.

Reasons why rules on this subject may be needed and what they might accomplish:

Since amending Rule 19402 in 2015 to recognize Sec. 305 of SSB 6333 (Ch. 97, Laws of 2014), the Department has continued to receive public comments requesting additional guidance on Part 3 – “How to Attribute Receipts.” Most comments are with regard to subsection (303)(c), on services relating to the customer’s business activities. The Department is considering updating this rule to clarify subsection (303)(c) specifically, and possibly other parts of the rule based on any 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) 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: Patrick Murphy
 Address: P.O. Box 47453, Olympia, WA 98504-7453
 Phone: (360) 534-1577
 Fax:
 TTY:
 Email: patrickm@dor.wa.gov
 Web site: dor.wa.gov
 Other:

(If necessary)

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


Additional comments: A draft of the rule will be posted to dor.wa.gov one month prior to the public meeting. Written comments may be submitted by mail or email and should be directed to Patrick Murphy using one of the contact methods above. Written and oral comments will be accepted at the Public Meeting.

Date: January 19, 2022 **Time:** 1:00pm

Public Meeting Location:

Conference Room: 114
6400 Linderson Way SW
Tumwater, Washington 98501

Contact Keith Dacus at KeithD@dor.wa.gov if you are interested in attending the meeting virtually.

Date: October 26, 2021	Signature: 
Name: Atif Aziz	
Title: Rules Coordinator	