



# 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: September 18, 2019

TIME: 10:53 AM

WSR 19-19-091

**Agency:** Department of Revenue

**Subject of possible rule making:** WAC 458-20-211 (Leases or rentals of tangible personal property, bailments.)

**Statutes authorizing the agency to adopt rules on this subject:** RCW 82.01.060(2) and RCW 82.032.300.

**Reasons why rules on this subject may be needed and what they might accomplish:** The Department issued on August 30, 2019 an interim guidance statement clarifying the tax treatment of concrete pumping services, effective October 1, 2019. The Department is considering updating this rule to incorporate the clarification provided in the interim guidance statement, and may consider addressing other related issues 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) 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 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: Brenton Madison

Address: PO Box 47453, Olympia, WA 98504-7453

Phone: 360-534-1583

Fax: 360-534-1606

TTY: 800-833-6384

Email: BrentonM@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 Brenton Madison using one of the contact methods above. Written and oral comments will be accepted at the Public Meeting.

**Date:** October 30, 2019


**Time:** 10:00 A.M.

**Public Meeting Location:**

Conference Room 114C

6400 Linderson Way SW

Tumwater, Washington 98501

<b>Date:</b> September 18, 2019	<b>Signature:</b> 
<b>Name:</b> Atif Aziz	
<b>Title:</b> Rules Coordinator	