



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: May 01, 2020

TIME: 2:17 PM

WSR 20-10-067

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 an interim guidance statement in August 2019 regarding the taxation of stand-alone concrete pumping services, which went into effect April 1, 2020. The Department is considering updating WAC 458-20-211 to incorporate the clarification provided in the interim guidance statement, and may further consider addressing other related issues based on any comments received. Specifically, the Department hopes to address the issue of distinguishing concrete pumping services that are rentals of equipment with an operator from sales of construction services and/or construction materials, in cases where multiple goods or services are provided for a single charge.

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. A previous public meeting was held on October 30, 2019, with respect to this rule-making process.

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: This is the second Public Meeting and as it was in the first, no preliminary draft of possible rule changes is available at this time. Due to the current *Stay Home Stay Safe* order, this public meeting will be held telephonically, and not in person. The Department will send further instructions in advance of the meeting to ensure meeting attendees are able to provide uninterrupted oral testimony.

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: June 8, 2020

Time: 10:00-11:30 A.M.

Public Meeting Location:

Telephonic Meeting Only

Contact Keith Dacus at KeithD@dor.wa.gov for dial-in information.

Date: May 01, 2020

Name: Atif Aziz

Title: Rules Coordinator

Signature:

A handwritten signature in black ink, appearing to read 'Atif Aziz', is written over the signature line.