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: The Department of Revenue is repealing WAC 458-20-236 because there is no longer a statutory authority for the rule. In 2010, the Legislature amended RCW 82.04.460 and enacted RCW 82.04.462 which resulted in a change to the apportionment method used by businesses engaged in apportionable activities and have nexus in Washington. As a result of these statutory changes, WAC 458-20-236 is no longer accurate or necessary.

Citation of rules affected by this order:
- New:
- Repealed: WAC 458-20-236 Baseball clubs and other sport organizations
- Amended:
- Suspended:

Statutory authority for adoption: RCW 82.32.300

Other authority:

PERMANENT RULE (Including Expedited Rule Making)
Adopted under notice filed as WSR 19-10-065 on April 30, 2019 (date).
Describe any changes other than editing from proposed to adopted version: None

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: This rule is not a significant legislative rule as defined by RCW 34.05.328.
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:

<table>
<thead>
<tr>
<th>Category</th>
<th>New</th>
<th>Amended</th>
<th>Repealed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal statute:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Federal rules or standards:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Recently enacted state statutes:</td>
<td></td>
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</tbody>
</table>

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

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<th>Category</th>
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</table>

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

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<th>Repealed</th>
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</thead>
</table>

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

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<th>Category</th>
<th>New</th>
<th>Amended</th>
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</tr>
</thead>
</table>

The number of sections adopted using:

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</tr>
</thead>
<tbody>
<tr>
<td>Negotiated rule making:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pilot rule making:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other alternative rule making:</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**Date Adopted:** July 23, 2019

**Name:** Atif Aziz

**Title:** Rules Coordinator

**Signature:**

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REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 458-20-236 Baseball clubs and other sport organizations.