



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 19, 2021

TIME: 8:12 AM

WSR 21-11-093

Agency: Department of Revenue

Subject of possible rule making: WAC 458-20-[New Rule] Watercraft Excise Tax Depreciation Schedule

Statutes authorizing the agency to adopt rules on this subject: RCW 82.01.060(2) and RCW 82.32.300.

Reasons why rules on this subject may be needed and what they might accomplish: RCW 82.49.040 requires the Department of Revenue to prepare a depreciation schedule (at minimum annually) for use in the determination of fair market value for watercrafts, which is the basis for measuring the watercraft excise tax. The purpose of this rulemaking effort is to adopt a watercraft excise tax depreciation schedule by rule.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: Washington Department of Licensing will use this depreciation schedule to bill and collect the watercraft excise tax from registered watercraft owners. Department of Revenue is also using data from Department of Licensing to prepare the depreciation schedule.

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 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 M. Madison	(If necessary) Name:
Address: PO Box 47453, Olympia, WA 98504-7453	Address:
Phone: 360-534-1583	Phone:
Fax: 360-534-1606	Fax:
TTY: 800-833-6384	TTY:
Email: BrentonM@dor.wa.gov	Email:
Web site: dor.wa.gov	Web site:
Other:	Other:


Additional comments: Written comments may be submitted by mail or email and should be directed to Brenton M. Madison using one of the contact methods above. Written and oral comments will be accepted at the Public Meeting.

Date: Monday, June 21, 2021

Time: 10:00 A.M.

Public Meeting Location: Telephonic/internet meeting only.

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

Date: May 18, 2021	Signature: 
Name: Atif Aziz	
Title: Rules Coordinator	