



# PROPOSED RULE MAKING

## CR-102 (December 2017) (Implements RCW 34.05.320)

Do NOT use for expedited rule making

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

DATE: December 17, 2019

TIME: 2:22 PM

WSR 20-01-148

**Agency:** Washington State Department of Commerce

**Original Notice**

**Supplemental Notice to WSR** \_\_\_\_\_

**Continuance of WSR** \_\_\_\_\_

**Preproposal Statement of Inquiry was filed as WSR 19-14-051 published June 27 ; or**

**Expedited Rule Making--Proposed notice was filed as WSR \_\_\_\_\_; or**

**Proposal is exempt under RCW 34.05.310(4) or 34.05.330(1); or**

**Proposal is exempt under RCW \_\_\_\_\_.**

**Title of rule and other identifying information:** (describe subject) WAC 365-240 Affordable and Supportive Housing – Sales and Use Tax

**Hearing location(s):**

Date:	Time:	Location: (be specific)	Comment:
February 5, 2020	1 p.m..	1011 Plum Street SE, Olympia, WA 98504	Public parking is available near the building. <a href="#">Driving Directions</a>

**Date of intended adoption:** April 6, 2020 (Note: This is **NOT** the **effective** date)

**Submit written comments to:**

Name: Devin Proctor  
Address: PO Box 4252  
Email: Devin.Proctor@commerce.wa.gov  
Fax: 360-586-8440  
Other: [Submit Comments Online](#)  
By (date) February 7, 2020

**Assistance for persons with disabilities:**

Contact Devin Proctor  
Phone: 360-725-2999  
Fax: 360-586-8440  
TTY:  
Email: Devin.Proctor@commerce.wa.gov  
Other:  
By (date) January, 27, 2020

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** The Department is adding a new WAC to implement the requirements of RCW 82.14.540(11).

**Reasons supporting proposal:** RCW 82.14.540 requires counties and cities imposing the tax to report annually to the Department on the collection and use of revenue and the Department must adopt rules prescribing the contents of reports.

**Statutory authority for adoption:** RCW 82.14.540(11)

**Statute being implemented:** The Affordable and Supportive Housing Local Sales and Use Tax

**Is rule necessary because of a:**

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:**

**Name of proponent:** (person or organization) Department of Commerce

<input type="checkbox"/> Private
<input type="checkbox"/> Public
<input checked="" type="checkbox"/> Governmental

**Name of agency personnel responsible for:**

	Name	Office Location	Phone
Drafting:	Emily Grossman	2001 6 <sup>th</sup> Ave. #2600. Seattle, WA 98121	360-764-0262
Implementation:	Emily Grossman	2001 6 <sup>th</sup> Ave. #2600. Seattle, WA 98121	360-764-0262
Enforcement:	Emily Grossman	2001 6 <sup>th</sup> Ave. #2600. Seattle, WA 98121	360-764-0262

**Is a school district fiscal impact statement required under RCW 28A.305.135?**  Yes  No

If yes, insert statement here:

The public may obtain a copy of the school district fiscal impact statement by contacting:

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

**Is a cost-benefit analysis required under RCW 34.05.328?**

Yes: A preliminary cost-benefit analysis may be obtained by contacting:

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

No: Please explain: RCW 34.05.328 does not apply to department rules unless requested by the joint administrative rules review committee or applied voluntarily.

**Regulatory Fairness Act Cost Considerations for a Small Business Economic Impact Statement:**

This rule proposal, or portions of the proposal, **may be exempt** from requirements of the Regulatory Fairness Act (see chapter 19.85 RCW). Please check the box for any applicable exemption(s):

This rule proposal, or portions of the proposal, is exempt under RCW 19.85.061 because this rule making is being adopted solely to conform and/or comply with federal statute or regulations. Please cite the specific federal statute or regulation this rule is being adopted to conform or comply with, and describe the consequences to the state if the rule is not adopted.

Citation and description:

This rule proposal, or portions of the proposal, is exempt because the agency has completed the pilot rule process defined by RCW 34.05.313 before filing the notice of this proposed rule.

This rule proposal, or portions of the proposal, is exempt under the provisions of RCW 15.65.570(2) because it was adopted by a referendum.

This rule proposal, or portions of the proposal, is exempt under RCW 19.85.025(3). Check all that apply:

- RCW 34.05.310 (4)(b) (Internal government operations)
- RCW 34.05.310 (4)(e) (Dictated by statute)
- RCW 34.05.310 (4)(c) (Incorporation by reference)
- RCW 34.05.310 (4)(f) (Set or adjust fees)
- RCW 34.05.310 (4)(d) (Correct or clarify language)
- RCW 34.05.310 (4)(g) ((i) Relating to agency hearings; or (ii) process requirements for applying to an agency for a license or permit)

This rule proposal, or portions of the proposal, is exempt under RCW \_\_\_\_.

Explanation of exemptions, if necessary:

**COMPLETE THIS SECTION ONLY IF NO EXEMPTION APPLIES**

If the proposed rule is **not exempt**, does it impose more-than-minor costs (as defined by RCW 19.85.020(2)) on businesses?

- No Briefly summarize the agency's analysis showing how costs were calculated. No impact to businesses
- Yes Calculations show the rule proposal likely imposes more-than-minor cost to businesses, and a small business economic impact statement is required. Insert statement here:

The public may obtain a copy of the small business economic impact statement or the detailed cost calculations by contacting:

- Name:
- Address:
- Phone:
- Fax:
- TTY:
- Email:
- Other:

**Date: December 17, 2019**

---

**Name: Sarah Coggins**

---

**Title: Rules Coordinator**

**Signature:**

