



# RULE-MAKING ORDER PERMANENT RULE ONLY

## CR-103P (December 2017) (Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

DATE: May 06, 2022

TIME: 8:34 AM

WSR 22-11-008

**Agency:** BOARD OF TAX APPEALS

**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 purpose of this changes is to remove the one provision in this section, and move it to WAC 456-09 (Formal Hearings) and WAC 456-10 (Informal Hearings) for clarity in the hearings process.

**Citation of rules affected by this order:**

New: NONE  
Repealed: 456-11-015  
Amended: NONE  
  
Suspended: NONE

**Statutory authority for adoption:** RCW 82.03.170

**Other authority:** NONE

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as WSR 21-22-058 on 04/21/22 (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:

**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:**

Federal statute:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Federal rules or standards:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Recently enacted state statutes:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

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

New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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**The number of sections adopted on the agency's own initiative:**

New	0	Amended	<u>0</u>	Repealed	1
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	0	Amended	0	Repealed	0
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**The number of sections adopted using:**

Negotiated rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Pilot rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Other alternative rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

**Date Adopted:** 05/06/22

**Name:** ANDREA VINGO

**Title:** REVIEW OFFICER

**Signature:**



ANDREA VINGO, Review Officer